







**FINANCE ACCOUNTS  
1993-94**

GOVERNMENT OF SIKKIM

STANLEY J. LEVINE

STANLEY J. LEVINE  
1887-1977



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1. The first part of the document is a list of names and addresses of the members of the committee.

2. The second part is a list of the names of the members of the committee who have been elected to the office of Secretary.

3. The third part is a list of the names of the members of the committee who have been elected to the office of Treasurer.

4. The fourth part is a list of the names of the members of the committee who have been elected to the office of Chairman.

5. The fifth part is a list of the names of the members of the committee who have been elected to the office of Vice-Chairman.

6. The sixth part is a list of the names of the members of the committee who have been elected to the office of Secretary.

7. The seventh part is a list of the names of the members of the committee who have been elected to the office of Treasurer.

8. The eighth part is a list of the names of the members of the committee who have been elected to the office of Chairman.

9. The ninth part is a list of the names of the members of the committee who have been elected to the office of Vice-Chairman.

10. The tenth part is a list of the names of the members of the committee who have been elected to the office of Secretary.

11. The eleventh part is a list of the names of the members of the committee who have been elected to the office of Treasurer.

12. The twelfth part is a list of the names of the members of the committee who have been elected to the office of Chairman.

13. The thirteenth part is a list of the names of the members of the committee who have been elected to the office of Vice-Chairman.

14. The fourteenth part is a list of the names of the members of the committee who have been elected to the office of Secretary.

15. The fifteenth part is a list of the names of the members of the committee who have been elected to the office of Treasurer.

16. The sixteenth part is a list of the names of the members of the committee who have been elected to the office of Chairman.

17. The seventeenth part is a list of the names of the members of the committee who have been elected to the office of Vice-Chairman.

18. The eighteenth part is a list of the names of the members of the committee who have been elected to the office of Secretary.

19. The nineteenth part is a list of the names of the members of the committee who have been elected to the office of Treasurer.

20. The twentieth part is a list of the names of the members of the committee who have been elected to the office of Chairman.

*Certificate of the Comptroller and Auditor General of India*

This compilation containing the Finance Accounts of the Government of Sikkim for the year 1993-94 presents the accounts of the receipts and outgoings of the Government for the year, together with the financial results disclosed by the revenue and capital accounts, the accounts of the public debt and the liabilities and assets as worked out from the balances recorded in the accounts. The Appropriation Accounts of the Government for the year for Grants and Charged Appropriations, presented separately, supplement this compilation.

These accounts have been prepared and examined under my direction in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971. Subject to the observations in this compilation and to those in my Report on the Accounts of the Government of Sikkim for the year 1993-94, the accounts now presented are, according to my information, correct statements of the receipts and outgoings of the Government of Sikkim for the year 1993-94.

NEW DELHI,  
*The*

(C.G. SOMIAH)  
*Comptroller and Auditor General of India*

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## INTRODUCTORY

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

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

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

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

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

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

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

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

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

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

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

### 2. Sectors and Heads of Accounts -

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

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

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

### 3. Coding Pattern -

#### MAJOR HEADS :

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

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

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

#### SUB - MAJOR HEADS :

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

#### MINOR HEADS :

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

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

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

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

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

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**PART-I**  
**SUMMARISED STATEMENTS**

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

Receipts	Actuals		Disbursements	Actuals	
	1992-93	1993-94		1992-93	1993-94
	(In lakhs of rupees)			(In lakhs of rupees)	
<b>Receipt Heads (Revenue Account)</b>			<b>Expenditure Heads (Revenue Account)</b>		
<b>A - Tax Revenue</b>			<b>A - General Services</b>		
(a) Taxes on Income and Expenditure			(a) Organs of States		
0021 - Taxes on Income Other than Corporation Tax	4,64.58	6,59.26	2011 - Parliament/State/ Union Territory Legislatures	72.83	79.33
			2012 - President, Vice-President/Governor/Administrator of Union Territories	22.75	23.53
			2013 - Council of Ministers	1,40.93	1,29.42
			2014 - Administration of Justice	84.97	95.73
			2015 - Elections	23.01	28.54
			Total - A (a) - Organs of State	<u>3,44.49</u>	<u>3,56.55</u>
Total - A (a) - Taxes on Income and Expenditure	<u>4,64.58</u>	<u>6,59.26</u>			
(b) - Taxes on Property and Capital Transactions			(b) - Fiscal Services		
0029 - Land Revenue	4.83	34.56	(i) - Collection of Taxes on Income and Expenditure		
0030 - Stamps and Registration Fees	12.63	22.66	2020 - Collection of Taxes on Income and Expenditure	10.78	12.86
			Total - A(b) (i) - Collection of Taxes on Income and Expenditure	<u>10.78</u>	<u>12.86</u>
Total - A(b) - Taxes on Property and Capital Transactions	<u>17.46</u>	<u>57.22</u>	(ii) - Collection of Taxes on Property and Capital Transactions		
			2029 - Land Revenue	80.75	87.10
			2030 - Stamps and Registration	0.25	..
			Total -A(b) (ii) - Collection of Taxes on Property and Capital Transactions.	<u>81.00</u>	<u>87.10</u>

## STATEMENT No. 1 - Contd.

## PART I - CONSOLIDATED FUND - Contd.

Receipts	Actuals		Disbursements	Actuals	
	1992-93	1993-94		1992-93	1993-94
	(In lakhs of rupees)			(In lakhs of rupees)	
<b>Receipt Heads</b> (Revenue Account)			<b>Expenditure Heads</b> (Revenue Account) - Contd.		
<b>A - Tax Revenue - Concl.</b>			<b>A - General Services - Contd.</b>		
			<b>(b) Fiscal Services - Concl.</b>		
			(iii) Collection of Taxes on Commodities and Services		
(c) Taxes on Commodities and Services -					
0039 - State Excise	6,11.47	7,22.74	2039 - State Excise	35.52	1,17.58
0040 - Sales Tax	3,98.48	5,09.04	2040 - Sales Tax	11.17	19.88
0041 - Taxes on Vehicles	46.63	52.10	2041 - Taxes on Vehicles	7.85	15.45
0045 - Other Taxes and Duties on Commodities and Services	88.78	88.57	2045 - Other Taxes and Duties on Commodities and Services	9.83	9.93
Total - A (c) - Taxes on Commodities and Services	<u>11,45.36</u>	<u>13,72.45</u>	Total - A(b) (iii) - Collection of Taxes on Commodities and Services	<u>64.37</u>	<u>1,62.84</u>
<b>Total - A - Tax Revenue</b>	<u>16,27.40</u>	<u>20,88.93</u>	Total - A(b) - Fiscal Services	<u>1,56.15</u>	<u>2,62.80</u>
<b>B - Non-Tax Revenue</b>					
(b) Interest Receipt, Dividends and Profits			(c) Interest Payment and Servicing of Debt		
0049 - Interest Receipts	1,29.57	91.43	2049 - Interest Payments	18,91.57	21,71.59
0050 - Dividends and Profits	57.22	15.00			
Total - B (b) - Interest Receipts, Dividends and Profits	<u>1,86.79</u>	<u>1,06.43</u>	Total - A(c)-Interest Payment and Servicing of Debt	<u>18,91.57</u>	<u>21,71.59</u>
(c) Other Non-Tax Revenue					
(i) General Services			(d) Administrative Services		
0051 - Public Service Commission	.01	.81	2051 - Public Service Commission	10.97	15.50
			2052 - Secretariat - General Services	2,21.10	2,41.09
			2053 - District Administration	82.12	89.01
			2054 - Treasury and Accounts Administration	89.60	1,04.27
0055 - Police	75.66	87.52	2055 - Police	10,30.70	12,46.85
			2056 - Jails	14.29	16.06
0058 - Stationery and Printing	45.22	48.46	2058 - Stationery and Printing	88.49	96.48
0059 - Public Works	46.24	54.94	2059 - Public Works	2,74.44	3,22.88
0070 - Other Adminis- trative Services	1,06.10	58.36	2070 - Other Adminis- trative Services	1,46.16	1,66.87
			Total - A(d)-Adminis- trative Services	<u>19,57.87</u>	<u>22,99.01</u>

## STATEMENT No. 1 - Contd.

## PART I - CONSOLIDATED FUND - Contd.

Receipts	Actuals		Disbursements	Actuals	
	1992-93	1993-94		1992-93	1993-94
	(In lakhs of rupees)			(In lakhs of rupees)	
<b>Receipt Heads</b>			<b>Expenditure Heads</b>		
<b>(Revenue Account) - Contd.</b>			<b>(Revenue Account) - Contd.</b>		
<b>B - Non-Tax Revenue - Contd.</b>			<b>A - General Services - Concl.</b>		
			(e) Pensions and Miscellaneous General Service.		
0071 - Contributions and Recoveries towards Pension and Other Retirement Benefits	1.01	0.37	2071 - Pensions and Other Retirement Benefit	1,95.30	2,87.44
0075 - Miscellaneous General Services	8,94.20	6,23.81	2075 - Miscellaneous General Services	1.09	21.17
Total - B(c) (i) - General Services	<u>11,68.44</u>	<u>8,74.27</u>	Total - A(c) - Pensions and Miscellaneous General Services.	<u>1,96.39</u>	<u>3,08.61</u>
			Total - A - General Services	45,46.47	53,98.56
			<b>B - Social Services</b>		
(ii) Social Services			(a) Education, Sports, Art and Culture -		
0202 - Education, Sports, Art and Culture	5.27	6.03	2202 - General Education	29,46.55	31,63.12
			2203 - Technical Education	0.29	0.02
			2204 - Sports and Youth Services	41.30	39.22
			2205 - Art and Culture	68.17	73.21
			Total - B (a) - Education, Sports, Art and Culture	<u>30,56.31</u>	<u>32,75.57</u>
			(b) Health and Family Welfare -		
0210 - Medical and Public Health	9.50	14.16	2210 - Medical and Public Health	10,32.77	10,86.55
			2211 - Family Welfare	1,90.28	2,42.73
			Total - B(b) - Health and Family Welfare	<u>12,23.05</u>	<u>13,29.28</u>
0215 - Water Supply and Sanitation	5.92	7.28	(c) Water Supply, Sanitation, Housing and Urban Development		
			2215 - Water Supply and Sanitation	4,11.71	4,09.05
			2216 - Housing	3,94.74	3,03.62
			2217 - Urban Development	1,08.05	1,22.16
			Total - B(c)-Water Supply, Sanitation, Housing and Urban Development	<u>9,14.50</u>	<u>8,34.83</u>
0220 - Information and Publicity	3.49	1.40	(d) Information and Broadcasting		
			2220 - Information and Publicity	87.51	75.12
			Total - B(d) Information and Broadcasting	<u>87.51</u>	<u>75.12</u>

## STATEMENT No. 1 - Contd.

## PART I - CONSOLIDATED FUND - Contd.

Receipts	Actuals		Disbursements	Actuals	
	1992-93	1993-94		1992-93	1993-94
	(In lakhs of rupees)			(In lakhs of rupees)	
<b>Receipt Heads</b>			<b>Expenditure Heads</b>		
(Revenue Account) - Contd.			(Revenue Account) - Contd.		
<b>B- Non-Tax Revenue - Contd.</b>			<b>B - Social Services - Concl.</b>		
			(c) Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes		
			2225 - Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	1,36.16	1,41.77
			Total - B(c) - Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	<u>1,36.16</u>	<u>1,41.77</u>
			(f) Labour and Labour Welfare		
0230 - Labour and Employment	2.21	1.96	2230 - Labour and Employment	24.26	28.35
			Total - B(f)-Labour and Labour Welfare	<u>24.26</u>	<u>28.35</u>
			(g) Social Welfare and Nutrition -		
0235 - Social Security and Welfare	0.47	1.14	2235 - Social Security and Welfare	1,07.64	1,24.36
			2236 - Nutrition	97.11	1,28.20
			2245 - Relief on account of Natural Calamities	2,87.18	3,09.36
			Total - B(g) - Social Welfare and Nutrition	<u>4,91.93</u>	<u>5,61.92</u>
			(h) Others -		
			2250 - Other Social Services	96.11	43.43
			2251 - Secretariat - Social Services	13.11	15.45
Total - B(c)(ii) - Social Services	<u>26.86</u>	<u>31.97</u>	Total - B(h) - Others	<u>1,09.22</u>	<u>58.88</u>
(iii) Economic Services			Total - B - Social Services-	<u>60,42.94</u>	<u>63,05.72</u>
			<b>C - Economic Services-</b>		
			(a) Agriculture and Allied Activities-		
0401 - Crop Husbandry	26.16	29.89	2401 - Crop Husbandry	6,77.40	7,90.94
			2402 - Soil and Water Conservation	5,69.24	3,21.59
0403 - Animal Husbandry	13.54	11.63	2403 - Animal Husbandry	3,83.67	3,74.08
			2404 - Dairy Development	35.63	33.74
0405 - Fisheries	0.33	0.31	2405 - Fisheries	41.80	47.74
0406 - Forestry and Wild Life	1,50.43	1,06.31	2406 - Forestry and Wild Life	10,24.19	9,95.26



## STATEMENT No. 1 - Contd.

## PART I - CONSOLIDATED FUND - Contd.

Receipts	Actuals		Disbursements	Actuals	
	1992-93	1993-94		1992-92	1993-94
	(In lakhs of rupees)			(In lakhs of rupees)	
<b>Receipt Heads</b> (Revenue Account) - Contd.			<b>Expenditure Heads</b> (Revenue Account) - Contd.		
<b>B - Non-Tax Revenue - Contd.</b>			<b>C - Economic Services - Contd.</b>		
0407 - Plantations	84.63	1,26.29	2407 - Plantations	74.44	80.00
0408 - Food Storage and Warehousing	0.12	2.97	2408 - Food Storage and Warehousing	74.61	75.15
0425 - Co-operation	0.83	..	2415 - Agricultural Research and Education	55.73	54.04
0435 - Other Agricultural Programmes	1.42	0.23	2425 - Co-operation	96.90	1,02.84
			2435 - Other Agricultural Programmes	51.45	50.94
			Total - C(a)-Agriculture and Allied Activities	<u>30,85.06</u>	<u>29,26.32</u>
			(b) Rural Development -		
			2501 - Special Programmes for Rural Development	74.45	45.55
			2505 - Rural Employment	60.00	44.00
0515 - Other Rural Develop- ment Programmes	0.34	0.44	2515 - Other Rural Development Programmes	<u>1,95.92</u>	<u>1,18.06</u>
			Total - C(b) - Rural Development	<u>3,30.37</u>	<u>2,07.61</u>
			(d) Irrigation and Flood Control		
			2702 - Minor Irrigation	2,40.57	2,12.46
			2705 - Command Area Development	6.70	5.00
0702 - Minor Irrigation	1.72	0.12	2711 - Flood Control and Drainage	18.40	16.99
			Total - C (d) - Irrigation and Flood Control	<u>2,65.67</u>	<u>2,34.45</u>
			(e) Energy		
0801 - Power	3,07.71	3,57.45	2801 - Power	8,45.35	8,71.54
0810 - Non-Conventional Sources of Energy	1.96	4.20	2810 - Non-Conventional Sources of Energy	25.32	30.89
			Total - C (e) - Energy	8,70.67	9,02.43
			(f) Industry and Minerals		
0851 - Village and Small Industries	29.24	32.55	2851 - Village and Small Industries	2,38.78	2,43.50
0852 - Industries	11.71	3.83	2852 - Industries	1.85	4.91
0853 - Non-ferrous Mining and Metallurgical Industries	0.96	0.28	2853 - Non-ferrous Mining and Metallurgical Industries	<u>32.57</u>	<u>38.76</u>
			Total -C (f)- Industry and Minerals	<u>2,73.20</u>	<u>2,87.17</u>
			(g) Transport		
			3054 - Roads and Bridges	9,02.87	9,68.82
1055 - Road Transport	10,62.16	10,42.78	3055 - Road Transport	<u>13,12.55</u>	<u>12,83.84</u>
			Total - C (g)-Transport	<u>22,15.42</u>	<u>22,52.66</u>

## STATEMENT No. 1 - Contd.

## PART I - CONSOLIDATED FUND - Contd.

Receipts	Actuals		Disbursements	Actuals	
	1992-93	1993-94		1920-93	1993-94
	(In lakhs of rupees)			(In lakhs of rupees)	
<b>Receipt Heads</b>			<b>Expenditure Heads</b>		
(Revenue Account) - Contd.			(Revenue Account)-Contd.		
<b>B - Non Tax Revenue - Concl'd.</b>			<b>C - Economic Services - Concl'd.</b>		
			(i) Science Technology and Environment		
			3425 - Other Scientific Research	37.87	42.23
			3435 - Ecology and Environment	30.03	39.76
			Total - C (i) - Science Technology and Environment	<u>67.90</u>	<u>81.99</u>
			(j) General Economic Services		
1452 - Tourism	15.98	22.56	3451 - Secretariat- Economic Services	35.57	36.33
			3452 - Tourism	1,91.10	1,92.74
			3454 - Census Surveys and Statistics	34.99	34.00
1475 - Other General Economic Services	0.59	0.77	3475 - Other General Economic Services	13.92	30.75
<b>Total - B(c) (iii)- Economic Services</b>	<u>17,09.83</u>	<u>17,42.61</u>	<b>Total - C (j) - General Economic Services</b>	<u>2,75.58</u>	<u>2,93.82</u>
<b>Total - B (c) - Other Non-Tax Revenue</b>	<u>29,05.13</u>	<u>26,48.85</u>			
<b>Total - B - Non-Tax Revenue</b>	<u>30,91.92</u>	<u>27,55.28</u>	<b>Total - C - Economic Services</b>	<u>73,83.87</u>	<u>71,86.45</u>
<b>C - Grants-in-aid and Contributions</b>					
1601 - Grants-in-aid from Central Government	1,26,06.69	1,40,45.75			
1603 - States' Share of Union Excise Duties	36,06.32	36,02.93			
<b>Total - C-Grants-in-aid and Contributions</b>	<u>1,62,13.01</u>	<u>1,76,48.68</u>			
<b>Total - Receipt Heads (Revenue Account)</b>	<u>2,09,32.33</u>	<u>2,24,92.89</u>	<b>Total - Expenditure Heads (Revenue Account)</b>	<u>1,79,73.28</u>	<u>1,88,90.73</u>
			(Revenue Surplus)	<u>29,59.05</u>	<u>36,02.16</u>
			(2) - Capital, Public Debt, Loan, etc.		
			<b>Expenditure Heads (Capital Account)</b>	<u>63,64.48</u>	<u>67,28.04</u>
<b>E - Public Debt</b>			<b>E - Public Debt</b>		
6003 - Internal Debt of the State Government	14,83.80	8,68.99	6003 - Internal Debt of the State Government	85.71	1,95.58

## STATEMENT No. 1 - Contd.

## PART I - CONSOLIDATED FUND - Concl'd.

Receipts	Actuals		Disbursements	Actuals	
	1992-93	1993-94		1992-93	1993-94
	(In lakhs of rupees)			(In lakhs of rupees)	
<b>Receipt Heads</b> <b>(Revenue Account) - Contd.</b> <b>E - Public Debt. - Concl'd.</b>			<b>Expenditure Heads</b> <b>(Revenue Account) - Contd.</b> <b>E - Public Debt. - Concl'd.</b>		
6004 - Loans and Advances from the Central Government	11,81.79	13,05.03	6004 - Loans and Advances from the Central Government	3,52.62	3,91.68
<b>Total - E - Public Debt</b>	<u>26,65.59</u>	<u>21,74.02</u>	<b>Total - E - Public Debt</b>	<u>4,39.33</u>	<u>5,87.26</u>
F - Loans and Advances	2,29.22	1,14.74	F - Loans and Advances	2,38.67	63.19
<b>Total - Consolidated Fund</b>	<u>2,38,27.14</u>	<u>2,47,81.65</u>	<b>Total - Consolidated Fund</b>	<u>2,50,15.76</u>	<u>2,62,69.22</u>

## PART II - CONTINGENCY FUND

8000 - Contingency Fund	-	46.70	8000 - Contingency Fund	37.67	..
<b>Total - Contingency Fund</b>	<u>-</u>	<u>46.70</u>	<b>Total - Contingency Fund</b>	<u>37.67</u>	<u>..</u>

## PART III - PUBLIC ACCOUNT

<b>I - Small Savings, Provident Funds, etc.</b>			<b>I - Small Savings, Provident Funds, etc.</b>		
(b) - Provident Funds- Insurance and Pension Funds	7,86.84	9,78.86	(b) - Provident Funds	2,08.41	3,15.40
<b>Total - I - Small Savings Provident Funds, etc</b>	<u>7,86.84</u>	<u>9,78.86</u>	<b>Total - I - Small Savings, Provident Funds, etc.</b>	<u>2,08.41</u>	<u>3,15.40</u>
<b>J. Reserve Funds General and other Reserve Funds</b>	0.50	3,00.00	<b>J - Reserve Funds - General and other Reserve Funds</b>	..	1,46.53
<b>Total - J Reserve Funds</b>	<u>0.50</u>	<u>3,00.00</u>	<b>Total - J - Reserve Funds</b>	<u>..</u>	<u>1,46.53</u>
<b>K - Deposits and Advances</b>			<b>K - Deposits and Advances</b>		
(b) Deposits not bearing interest	5,04.64	3,66.89	(b) Deposits not bearing interest	4,14.55	4,42.96
<b>Total - K - Deposits and Advances</b>	<u>5,04.64</u>	<u>3,66.89</u>	<b>Total - K - Deposits and Advances</b>	<u>4,14.55</u>	<u>4,42.96</u>
<b>L - Suspense and Miscellaneous</b>			<b>L - Suspense and Miscellaneous</b>		
(b) Suspense	(-) 74.08	0.42	(b) Suspense	4.52	8.80
(c) Other Accounts	2,42,43.31	2,59,03.04	(c) Other Accounts	2,32,21.16	2,51,75.93
<b>Total - L - Suspense and Miscellaneous</b>	<u>2,41,69.23</u>	<u>2,59,03.46</u>	<b>Total - L - Suspense and Miscellaneous</b>	<u>2,32,25.68</u>	<u>2,51,84.73</u>

## STATEMENT No. 1 - Contd.

## PART I - PUBLIC ACCOUNT - Concl'd.

Receipts	Actuals		Disbursements	Actuals	
	1992-93	1993-94		1992-93	1993-94
	(In lakhs of rupees)			(In lakhs of rupees)	
<b>Receipt Heads</b> (Revenue Account) - Concl'd.			<b>Expenditure Heads</b> (Revenue Account) - Concl'd.		
<b>M - Remittances</b>			<b>M - Remittances</b>		
(a) Money Orders, Remittances and Adjustments between the Officers rendering account to the same Accountant General, etc. and Other Remittances	1,18,15.83	1,10,94.21	(a) Money Orders, Remittances and Adjustments between the Officers rendering accounts to the same Accountant General, etc. and other Remittances	1,09,92.24	1,11,57.60
Total - M - Remittances	<u>1,18,15.83</u>	<u>1,10,94.21</u>	Total - M - Remittances	<u>1,09,92.24</u>	<u>1,11,57.60</u>
Total - Public Account	<u>3,72,77.04</u>	<u>3,86,43.42</u>	Total - Public Account	<u>3,48,40.88</u>	<u>3,72,47.22</u>
Total - Receipts (Parts I, II and III)	<u>6,11,04.18</u>	<u>6,34,71.77</u>	Total - Disbursements (Part I, II and III)	<u>5,98,94.31</u>	<u>6,35,16.44</u>
N - Cash Balance	4,80.74	16,90.61	Closing Cash Balance	16,90.61	16,45.94
GRAND TOTAL -	<u>6,15,84.92</u>	<u>6,51,62.38</u>	GRAND TOTAL -	<u>6,15,84.92</u>	<u>6,51,62.38</u>

## Explanatory Notes :-

1. There was a revenue surplus of Rs. 36.02 crores in 1993-94 against a surplus of Rs. 29.59 crores in 1992-93. Taking into accounts the transactions other than Revenue Accounts also, there was an overall deficit of Rs. 0.45 crore in 1993-94 against overall surplus of Rs. 12.10 crores in 1992-93. The details are given below:-

	1992-93	1993-94
	(In crores of rupees)	
Opening Cash Balance	(+) 4.81	(+) 16.91
Part I - Consolidated Fund		
(a) Transactions on Revenue Account		
Receipts Heads	(+) 2,09.32	(+) 224.93
Expenditure Heads	(-) 1,79.73	(-) 188.91
Net Revenue Surplus	(+) 29.59	(+) 36.02
(b) Transactions Other than Revenue Account		
Capital Account - Net	(-) 63.64	(-) 67.28
Public Debt - Net	(+) 22.26	(+) 15.87
Loans and Advances - Net	(-) 0.09	(+) 0.51
Part II - Contingency Fund - Net	(-) 0.38	(+) 0.47
Part III - Public Account - Net	(+) 24.36	(+) 13.96
Closing Balance	(+) 16.91	(+) 16.46
Overall Surplus/Deficit	(+) 12.10	(-) 0.45

## Statement No. 1 - Concl'd.

**2. Receipts from the Government of India :-**

Of the total revenue receipts of Rs. 2,24,92.89 lakhs in 1993-94, Rs. 1,76,48.68 lakhs (78 percent of the total Revenue Receipts) were received from Government of India, as shown below :-

	(In lakhs of rupees)
(i) Non-Plan Grants	18,19.75
(ii) Grants for State Plan Schemes	98,62.85
(iii) Grants for Central Plan Schemes	74.33
(iv) Grants for Centrally Sponsored Plan Schemes	22,88.82
(v) States' Share of Union Excise Duties	<u>36,02.93</u>
<b>Total :</b>	<b><u>1,76,48.68 *</u></b>

**3. Revenue Receipts :-**

The increase of Rs. 15,60.56 lakhs in revenue receipts from Rs. 2,09,32.33 lakhs in 1992-93 to Rs. 224,92.89 lakhs in 1993-94 was mainly due to more receipts of Grants-in -aid from Central Government (Rs. 140,45.75 lakhs as against Rs. 126,06.69 lakhs in the previous year). Increase in revenue was as under :-

Serial No.	Major Heads of Accounts	Actuals		Increase
		1992-93	1993-924	
(In lakhs of rupees)				
1.	0021 - Taxes on Income then Corporation Tax Increase was due to more realisation of receipts under State Income Tax Act.	4,64.58	6,59.26	1,94.68
2.	0039 - State Excise Increase was due to more realisation of excise duties on foreign Liquors and Spirits.	6,11.47	7,22.74	1,11.27
3.	0040 - Sales Tax Increase was due to more realisation of receipts under State Sales Tax Act.	3,98.48	5,09.04	1,10.56
4.	0801 - Power Increase was due to more realisation of receipts from the sale of power.	3,07.71	3,57.45	49.74

**4. Expenditure on Revenue Account :**

The increase of Rs. 917.45 lakhs in the expenditure on Revenue Account (Rs. 1,79,73.28 lakhs in 1992 - 93 to Rs. 1,88,90.73 lakhs in 1993 - 94) was mainly under :-

Serial No.	Major Heads of Account	Actuals		Increase
		1992-93	1993-94	
(In lakhs of rupees)				
1.	2049 - Interest Payments Increase was due to more expenditure incurred towards interest payment on other internal debt and State General Providend Fund	18,91.57	21,71.59	2,80.02
2.	2055 - Police Increase was due to more expenditure incurred towards Administration, Training and District Police Force	10,30.70	12,46.85	2,16.15
3.	2059 - Public works Increase was due to more expenditure incurred on maintenance and repairs and Direction & Administration.	2,74.44	3,22.88	48.44
4.	2202 - General Education Increase was due to more expenditure incurred towards Elementary Education and Secondary Education.	29,46.55	31,63.12	2,16.57

\* 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 1993-94**

Serial. No.	Major heads of Account	Expenditure to end of 1992-93	Expenditure during 1993-94	Total
1	2	3	4	5
<i>(In lakhs of rupees)</i>				
<b>A -</b>	<b>Capital Account of General Services -</b>			
1.	4059 - Capital Outlay on Public Works	23,90.20	2,81.69	26,71.89
	Total - A - Capital Outlay on Public Works	<u>23,90.20</u>	<u>2,81.69</u>	<u>26,71.89</u>
<b>B -</b>	<b>Capital Account of Social Services -</b>			
(a)	Education, Sports, Art and Culture			
2.	4202 - Capital Outlay on Education, Sports, Art and Culture	24,15.66	2,32.97	26,48.63
	Total -B(a) Education, Sports, Art and Culture	<u>24,15.66</u>	<u>2,32.97</u>	<u>26,48.63</u>
(b)	Health and Family Welfare			
3.	4210 - Capital Outlay on Medical and Public Health	15,10.06	11,04.78	26,14.84
	Total - B(b) - Health and Family Welfare	<u>15,10.06</u>	<u>11,04.78</u>	<u>26,14.84</u>
(c)	Water Supply, Sanitation, Housing and Urban Development			
4.	4215 - Capital Outlay on Water Supply and Sanitation	50,07.38	7,93.26	58,00.64
5.	4216 - Capital Outlay on Housing	14,12.75	1,01.96	15,14.71
6.	4217 - Capital Outlay on Urban Development	1,28.66	69.43	1,98.09
	Total B(c) - Water Supply, Sanitation, Housing and Urban Development	<u>65,48.79</u>	<u>9,64.65</u>	<u>75,13.44</u>
(e)	Welfare of Scheduled Castes/Tribes and other Backward Classes			
7.	4225 - Capital Outlay on Welfare of Scheduled Castes/Tribes and other Backward Classes	6.44	..	6.44
	Total - B(e) - Welfare of Scheduled Castes etc.	<u>6.44</u>	<u>..</u>	<u>6.44</u>
(g)	Social Welfare and Nutrition			
8.	4235 - Capital Outlay on Social Security and Welfare	28.08	..	28.08
	Total -B(g) - Social Welfare and Nutrition	<u>28.08</u>	<u>..</u>	<u>28.08</u>
(h)	Others			
9.	4250 - Capital Outlay on other Social Services	1.82	..	1.82
	Total - B(h) - Others	<u>1.82</u>	<u>..</u>	<u>1.82</u>
	Total -B-Capital Account of Social Services	<u>1,05,10.85</u>	<u>23,02.40</u>	<u>1,28,13.25</u>
<b>C-</b>	<b>Capital Account of Economic Services -</b>			
(a)	Capital Account of Agriculture and Allied Activities			
10.	4401 - Capital Outlay on Crop Husbandry	3,45.99	35.90	3,81.89
11.	4403 - Capital Outlay on Animal Husbandry	3,95.11	30.51	4,25.62
12.	4404 - Capital Outlay on Dairy Development	1,87.76	..	1,87.76
13.	4405 - Capital Outlay on Fisheries	1,46.35	13.72	1,60.07
14.	4406 - Capital Outlay on Forestry and Wild Life	38.96	..	38.96

## STATEMENT No. 2 - Concl'd

Serial No.	Major heads of Account	Expenditure to end of 1992-93	Expenditure during 1993-94	Total
1	2	3	4	5
<i>(In lakhs of rupees)</i>				
15.	4408 - Capital Outlay on Food, Storage and Warehousing	4,00.48	91.18	4,91.66
16.	4415 - Capital Outlay on Agricultural Research and Education	11.42	..	11.42
17.	4425 - Capital Outlay on Co-operation	2,03.83	2.95	2,06.78
18.	4435 - Capital Outlay on other Agricultural Programmes	11.44	..	11.44
	Total - C(a) - Capital Account of Agriculture and Allied Activities	<u>17,41.34</u>	<u>1,74.26</u>	<u>19,15.60</u>
(e)	Capital Account of Energy			
19.	4801 - Capital Outlay on Power Projects	1,38,96.10	22,06.99	1,61,03.09
	Total - C(e) Capital Account of Energy	<u>1,38,96.10</u>	<u>22,06.99</u>	<u>1,61,03.09</u>
(f)	Capital Account of Industry and Minerals			
20.	4851 - Capital Outlay on Village and Small Industries	1,07.15	9.52	1,16.67
21.	4853 - Capital Outlay on Non-ferrous Mining and Metallurgical Industries	1,86.14	..	1,86.14
22.	4860 - Capital Outlay on Consumer Industries	10,60.32	1,71.91	12,32.23
23.	4885 - Other Capital Outlay on Industries and Minerals	5,71.70	60.00	6,31.70
	Total - C(f) - Capital Account of Industries and Minerals	<u>19,25.31</u>	<u>2,41.43</u>	<u>21,66.74</u>
(g)	Capital Account of Transport			
24.	5054 - Capital Outlay on Roads and Bridges	1,34,26.41	13,26.99	1,47,53.40
25.	5055 - Capital Outlay on Road Transport	18,34.26	1,39.91	19,74.17
	Total - C(g) - Capital Account of Transport	<u>1,52,60.67</u>	<u>14,66.90</u>	<u>1,67,27.57</u>
(i)	Capital Account of General Economic Services			
26.	5452 - Capital Outlay on Tourism	3,68.64	35.29	4,03.93
27.	5465 - Investment in General Financial and Trading Institutions	21.00	19.08	40.08
	Total - C(i) - Capital Account of General Economic Services	<u>3,89.64</u>	<u>54.37</u>	<u>4,44.01</u>
	Total - C-Capital Account of Economic Services	<u>3,32,13.06</u>	<u>41,43.95</u>	<u>3,73,57.01</u>
	Total - Expenditure Heads (Capital Account) A+B+C	<u>4,61,14.11</u>	<u>67,28.04</u>	<u>5,28,42.15</u>

## Explanatory Notes :-

- Further details of Capital Expenditure are given in Statement No. 12.
- During 1993-94, Government investment was Rs. 2,50.99 lakhs (Rs. 1,71.91 lakhs in Sikkim Time Corporation, Rs. 60.00 lakhs in Sikkim Industrial Development and Investment Corporation and Rs. 19.08 lakhs in State Bank of Sikkim).  
According to the information furnished by Government, the total investment of the Government in the share capital of different concerns at the end of 1993-94 was Rs. 20,67.66 lakhs. Dividend received therefrom during 1993-94 was Rs. 15.00 lakhs.  
Further details are given in the Statement No. 13.

## STATEMENT No. 3 - DEBT POSITION

Nature of borrowing	Balance as on 1st. April '93	Receipts during the year	Repayments during the year	Balance as on 31st March '94	Increase
1	2	3	4	5	6
<b>(i) Statement of Borrowings (a)</b>					
<i>(In lakhs of rupees)</i>					
<b>I. Public Debt</b>					
6003 - Internal Debt of the State Government	74,54.11	8,68.99	1,95.58	81,27.52	6,73.41
6004 - Loans and Advances from the Central Government	92,68.27	13,05.03	3,91.68	1,01,81.62	9,13.35
<b>Total - I - Public Debt</b>	<u>1,67,22.38</u>	<u>21,74.02</u>	<u>5,87.26</u>	<u>1,83,09.14</u>	<u>15,86.76</u>
<b>II. Small Savings Collections</b>					
8005 - State Provident Funds	25,17.45	9,68.89	3,15.40	31,70.94	6,53.49
8011 - Insurance and Pension Fund	2.64	9.97	..	12.61	9.97
<b>Total - II - Small Savings Collections</b>	<u>25,20.09</u>	<u>9,78.86</u>	<u>3,15.40</u>	<u>31,83.55</u>	<u>6,63.46</u>
<b>Grand Total -</b>	<u>1,92,42.47</u>	<u>31,52.88</u>	<u>9,02.66</u>	<u>2,14,92.69</u>	<u>22,50.22</u>

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

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

The receipt of Rs. 8,68.99 lakhs under this head includes Rs. 6,65.00 lakhs towards market loan and the balance of Rs. 2,03.99 lakhs borrowed from the Life Insurance Corporation of India (Rs. 40.00 lakhs), General Insurance Corporation of India, (Rs. 13.99 lakhs) and Rural Electrification Corporation (Rs. 1.50 lakhs). During 1993-94 Government received Rs. 8,68.99 lakhs from these bodies and paid Rs. 1,95.58 lakhs in repayment of outstanding loans. Government paid interest Rs. 5,21.48 lakhs to these bodies and Rs. 3,89.14 lakhs towards interest on market loans during 1993-94.

**2. Loans and Advances from the Central Government :**

Rs. 13,05.03 lakhs were received from the Government of India as loans (Share of Small Savings Collection for Non-Plan loans Rs. 65.00 lakhs, House Building advances for Non-Plan loans Rs. 7.92 lakhs. Block loans for State Plan Schemes Rs. 10,88.40 lakhs and loans for Centrally Sponsored Plan Schemes Rs. 1,43.71 lakhs). The loans from the Central Government as on 31st March, 1994 constituted 60 percent of the total Public Debt of the State Government on that date.

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

This comprise mainly the Provident Fund balances at the credit of the Government Servants. The State Government paid interest of Rs. 3,22.88 lakhs on provident fund balance during the year.

**Insurance and Pension Fund :**

From 1.1.94 the State Government Employees Group Insurance Scheme has been introduced by the Government.



## STATEMENT No. 3 - Concl'd.

The State Government paid interest of Rs. 0.18 lakhs on Insurance Fund balance during this year.

**(ii) Other obligations :**

In addition to the above, the balances at the credit of earmarked and other funds, as also certain deposits to the extent to which they have not been invested but are merged with general cash balances of the Government, also constitute a liability of the Government.

Such liability at the end of March, 1994 was Rs. 6,58.94 lakhs as shown in Statement No. 15.

**(iii) Service of debt :**

Interest on debt and other obligations :

The gross debt and other obligations and the total net amount of interest charges met from revenue during 1992-93 and 1993-94 are shown below :-

	1992-93	1993-94	Net increased (+) or decreased (-) during the year
	(In lakhs of rupees)		
Gross debt and other obligations outstanding at the end of the year	1,98,24.01	2,21,51.63	(+) 23,27.62
(i) Interest paid by the Government	18,91.57	21,71.59	(+) 280.02
(ii) Interest realised	1,29.57	91.43	(-) 38.14
(iii) Net amount of interest charges	17,62.00	20,80.16	(+) 318.16
Percentage of gross interest to total revenue receipts	9.04	9.65	
Percentage of net interest to total revenue receipts	8.42	9.24	

Apart from the interest receipts as above, the Government also received Rs. 15.00 lakhs during the year as dividend on investments in commercial undertaking, etc.

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

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

	As on 1st April, '93	As on 31st March, '94
	(In lakhs of rupees)	
<b>(A) General Cash Balances -</b>		
Deposits with other Banks	16,90.61	16,45.94
Total :	<u>16,90.61</u>	<u>16,45.94</u>
Investments held in the "Cash Balances Investment Account"	9,44.48	(-) 55.52
Total : A	<u>26,35.09</u>	<u>15,90.42</u>
<b>(B) Other Cash Balances and Investment</b>		
(i) (1) Cash with Departmental officers, viz.		
(ii) Forest and Public Works Departments	1,71.92	1,38.21
(ii) (2) Permanent Advances for Contingent		
(iv) Expenditure with Departmental Officers	35.97	36.15
(3) Investment of earmarked funds	45.84	45.84
Total : B	<u>2,53.73</u>	<u>2,20.20</u>
Total : A and B	<u>28,88.82</u>	<u>18,10.62</u>

**Explanatory Notes :-**

1 Under an agreement made in the year 1968-69, the State Bank of Sikkim, has been vested with the responsibility of receiving money on behalf of Government, making all Government payments and keeping custody of the balances of Government in Current Account as well as in fixed deposits that may be made through the branches of Bank. The balance held with the State Bank of Sikkim on 31st March, 1994 amounted to Rs. 16,45.94 lakhs as per record of this office. But as per record of State Bank of Sikkim, the cash Balance was Rs. 4,99.79 lakhs. The difference of Rs. 11,46.15 lakhs is attributed mainly to unreconciled difference of Cash Balance figure in the year 1992-93. The matter is under investigation.

- (a)
- The Cash Balance represents the combined balances of Consolidated Fund, Contingency Fund and Public Account.
  - Details of investments out of earmarked funds are given in Statement No. 18.

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

The following is a summary of balances as on 31st March, 1994

Debit Balance	Sector of the General Account	Name of Account	Credit Balance
Rs.			Rs.
	<b>Consolidated Fund</b>		
1,98,80,83,583	A to D and Part of H	Government Account	
	E	Public Debt.	1,83,09,13,710
10,54,47,317	F	Loans and Advances	
	H	Contingency Fund	47,33,065
	<b>Public Account</b>		
	I	Small Savings, Provident Funds, etc.	31,83,54,557
	J	Reserve Funds (b) Reserve Funds not bearing interest	
		Gross balance	2,42,55,782
45,83,830		Investments	
	K	Deposits and Advances - (b) Deposit not bearing interest	
		(c) Advances	4,62,21,860
12,86,584			
	L	Suspense and Miscellaneous (b) Suspense	
		(c) Other Accounts	1,67,66,898
2,66,81,486			
	M	Remittances	5,94,30,907
16,45,93,979	N	Cash Balances (Closing)	
<u>2,30,06,76,779</u>		Total :	<u>2,30,06,76,779</u>

**Explanatory Notes :-**

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

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

## STATEMENT No. 7 - Concl'd.

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

3. Government Account : Under the system of book-keeping followed in Government Accounts, the amounts booked under revenue, capital and other transactions of Government, the balances of which are not carried forward from year to year, are closed to a single head called 'Government Accounts'. The balance under this head represents the cumulative result of all such transactions so that after adding thereto the balances under Public Debt, Loans and Advances, Reserve Funds, Deposits and Advances, Suspense and Miscellaneous, Remittances and Contingency Fund, the closing cash balance at the end of the year may be worked out and proved. The "Government Account" for the year 1993-94, given below will show how the net amount at the end of the year has been arrived at.

Debit Rs.	Details	Credit Rs.
1,67,54,95,599	A - Amount at the Credit of Government Account on 1st April, 1993	
	B - Receipt Heads (Revenue Account)	2,24,92,88,880
1,88,90,72,948	C - Expenditure Heads (Revenue Account)	
67,28,03,916	D - Expenditure Heads (Capital Account)	
	E - Amount at the Debit of Government Account on 31st March, 1994	1,98,80,83,583
<u>4,23,73,72,463</u>	TOTAL	<u>4,23,73,72,463</u>

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

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**STATEMENT No. 8 - STATEMENT OF REVENUE AND EXPENDITURE UNDER DIFFERENT HEADS  
FOR THE YEAR 1993-94 EXPRESSED AS A PERCENTAGE OF TOTAL REVENUE/EXPENDITURE**

Heads - Revenue	Amount	Percentage of total revenue	Percentage of total expenditure	Heads - Expenditure	Amount	Percentage of total revenue	Percentage of total expenditure
1	2	3	4	5	6	7	8
( In lakhs of rupees )				( In lakhs of rupees )			
<b>REVENUE :-</b>				<b>EXPENDITURE :-</b>			
<b>A. Tax Revenue -</b>				<b>A. General Services - Fiscal Services-</b>			
(i) Taxes on Income and Expenditure-				(i) Collection of Taxes on Income and Expenditure	12.86	0.06	0.07
Taxes on Income other than Corporation Tax	6,59.26	2.94	3.49				
(ii) Taxes on Property and Capital Transactions -				(ii) Collection of Taxes on Property and Capital Transactions-			
Land Revenue	34.56	0.15	0.18	Land Revenue	87.10	0.39	0.46
Stamps and Registration Fees	22.66	0.10	0.12	Stamps and Registration	..	..	..
(iii) Taxes on Commodities and Services -				(iii) Collection of Taxes on Commo- dities and Services -			
State Excise	7,22.74	3.21	3.83	State Excise	1,17.58	0.52	0.62
Sales Tax	5,09.04	2.27	2.69	Sales Tax	19.88	0.09	0.11
Taxes on Vehicles	52.10	0.23	0.28	Taxes on Vehicles	15.45	0.07	0.08
Other Taxes and Duties on Commodities and Services	88.57	0.39	0.47	Other Taxes and Duties on Commodities and Services	9.93	0.04	0.05
Total — (A) Tax Revenue	<u>20,88.93</u>	<u>9.29</u>	<u>11.06</u>	Total — Fiscal Services	<u>2,62.80</u>	<u>1.17</u>	<u>1.39</u>
<b>B - Non-Tax Revenue -</b>				Interest Payments and Servicing of Debts.			
(i) Interest Receipts	91.43	0.41	0.48	21,71.59		9.65	11.50

## STATEMENT No. 8 - Concl.

Heads - Revenue	Amount	Percentage of total revenue	Percentage of total expenditure	Heads Expenditure	Amount	Percentage of total revenue	Percentage of total expenditure
1	2	3	4	5	6	7	8
	( In lakhs of rupees )				( In lakhs of rupees )		
Dividends and Profits	15.00	0.07	0.08	Organs of State	3,56.56	1.59	1.89
(ii) General Services	8,74.28	3.89	4.63	Administrative Services	22,99.01	10.22	12.17
				Pension and Miscellaneous General Services	3,08.61	1.37	1.63
				Total - A - General Services	<u>53,98.57</u>	<u>24.00</u>	<u>28.58</u>
(iii) Social Services	31.97	0.14	0.17	<b>B. Social Services</b>	63,05.71	28.03	33.38
(iv) Economic Services - General Economic Services	0.77	(a)	(b)	<b>C. Economic Services- General Economic Services</b>	2,93.82	1.31	1.56
Agriculture and Allied Activities	2,77.62	1.23	1.47	Agriculture and Allied Activities	29,26.32	13.01	15.49
Water and Power Development	3,62.21	1.61	1.92	Water and Power Development	13,44.49	5.97	7.12
Industry and Minerals	36.66	0.16	0.19	Industry and Minerals	2,87.17	1.28	1.52
Transport and Communications	10,65.34	4.74	5.64	Transport and Communications	23,34.65	10.38	12.35
Total - (iv) Economic Services	<u>17,42.60</u>	<u>7.74</u>	<u>9.22</u>	Total - Economic Services	<u>71,86.45</u>	<u>31.95</u>	<u>38.04</u>
Total (B) - Non-Tax Revenue	<u>27,55.28</u>	<u>12.25</u>	<u>14.58</u>				
C - Grants- in- aid and Contributions	<u>1,76,48.68</u>	<u>78.46</u>	<u>93.43</u>				
Grand Total Revenue	<u>2,24,92.89</u>	<u>1,00.00</u>	<u>1,19.07</u>	Grand Total Expenditure	<u>1,88,90.73</u>	<u>83.98</u>	<u>1,00.00</u>

(a) Small Percentage

(b) Small Percentage



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

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

	Actuals for 1993-94		
	<i>Charged Rs.</i>	Voted Rs.	Total Rs.
Expenditure Heads (Revenue Account)	<i>22,59,14,845</i>	1,66,31,58,103	1,88,90,72,948
Expenditure Heads (Capital Account)	..	67,28,03,916	67,28,03,916
Disbursement under Public Debt and Loans and Advances -			
(i) Public Debt	<i>5,87,26,389</i>	..	5,87,26,389
(ii) Loans and Advances	..	63,18,603	63,18,603
Total —	<u><i>28,46,41,234</i></u>	<u>2,34,22,80,622</u>	<u>2,62,69,21,856</u>

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

Heads	Actuals for 1993 -94 Rs.
<b>Receipt Heads</b>	
<b>(Revenue Account)</b>	
<b>A. Tax Revenue -</b>	
(a) Taxes on Income and Expenditure	
<b>0021 - Taxes on Income other than Corporation Tax</b>	
104 - Taxes on Income levied under State Laws (Sikkim)	6,62,22,766
Deduct - Refund	<u>(-) 2,96,318</u>
Total	<u>6,59,26,448</u>
Total - A (a)- Taxes on Income and Expenditure	<u>6,59,26,448</u>
(b) Taxes on Property and Capital Transactions	
<b>0029 - Land Revenue</b>	
101 - Land Revenue/Tax	30,75,447
103 - Rates and Cesses on Land	20,329
800 - Other Receipts	<u>3,60,092</u>
Total	<u>34,55,868</u>
<b>0030 - Stamps and Registration Fees</b>	
01 - Stamps - Judicial	3,91,114
102 - Sale of Stamps	<u>3,91,114</u>
Total - 01	<u>3,91,114</u>
03 - Registration Fees	18,75,058
104 - Fees for Registering documents	8
800 - Other Receipts	<u>18,75,066</u>
Total - 03	<u>18,75,066</u>
Total - 01 and 03	<u>22,66,180</u>
Total - A (b)- Taxes on Property and Capital Transactions	<u>57,22,048</u>
(c) Taxes on Commodities and Services	
<b>0039 - State Excise</b>	
101 - Country Spirits	22,778
102 - Country fermented liquors	55,17,210
105 - Foreign Liquors and Spirits	6,01,57,951
107 - Medical & Toilet Preparations containing Alcohol, Opium, etc.,	200
150 - Fines and Confiscations	22,536
800 - Other Receipts	65,54,587
Deduct Refund	<u>(-) 1,725</u>
Total	<u>7,22,73,537</u>
<b>0040 - Sales Tax</b>	
101 - Receipts under Central Sales Tax Act	51,98,724

## STATEMENT No. 10 - Contd.

Heads	Actuals for 1993 -94 Rs.
<b>Receipt Heads</b>	
<b>(Revenue Account) -Contd.</b>	
<b>A. Tax Revenue - Concl'd.</b>	
102 - Receipts under State Sales Tax Act	4,57,05,205
Total	<u>5,09,03,929</u>
<b>0041 - Taxes on Vehicles</b>	
102 - Receipts under the State Motor Vehicles Taxation Acts	52,09,835
Total	<u>52,09,835</u>
<b>0045 - Other Taxes and Duties on Commodities and Services.</b>	
101 - Entertainment Tax	6,62,120
800 - Other Receipts	81,96,704
Deduct — Refunds	(-) 1,408
Total	<u>88,57,417</u>
Total -A (c) - Taxes on Commodities and Services	<u>13,72,44,718</u>
<b>Total - A - Tax Revenue</b>	<u>20,88,93,214</u>
<b>B. Non-Tax Revenue</b>	
<b>(b) Interest Receipts, Dividends and Profits</b>	
<b>0049 - Interest Receipts</b>	
04 - Interest Receipts of State/Union Territory Governments	
110 - Interest realised on Investment of Cash Balances	91,43,497
Total	<u>91,43,497</u>
<b>0050 - Dividends and Profits</b>	
101 - Dividends from Public Undertakings	15,00,000
Total	<u>15,00,000</u>
Total - B (b) - Interest Receipts, Dividends and Profits	<u>1,06,43,497</u>
<b>(c) Other Non-Tax Revenue -</b>	
<b>(i) General Services -</b>	
<b>0051 - Public Service Commission</b>	
105 - State Public Service Commission Examination Fees	81,289
Total	<u>81,289</u>
<b>0055 - Police</b>	
104 - Receipts under Arms Act	29,778
800 - Other Receipts	87,22,428
Total	<u>87,52,206</u>

## STATEMENT No. 10 - Contd.

Heads	Actuals for 1993 -94 Rs.
<b>Receipt Heads</b>	
<b>(Revenue Account) -Contd.</b>	
<b>B - Non-Tax Revenue - Contd.</b>	
<b>0058 - Stationery and Printing</b>	
200 - Other Press Receipts	48,46,400
Total	<u>48,46,400</u>
<b>0059 - Public Works</b>	
80 - General	
102 - Hire Charges of Machinery and Equipment	47,32,664
800 - Other Receipts	7,61,361
Total - 80	<u>54,94,025</u>
<b>0070 - Other Administrative Services</b>	
01 - Administration of Justice	
102 - Fines and Forfeitures	3,52,335
501 - Services and Service Fees	1,44,074
800 - Other Receipts	31,305
Total - 01	<u>5,27,714</u>
02 - Elections	
101 - Sale proceeds of election forms and documents	44,182
800 - Other Receipts	11,70,871
Total - 02	<u>12,15,053</u>
60 - Other Services	
105 - Home Guards	8,67,022
106 - Civil Defence (Reimbursement from G.O.I.)	2,38,984
114 - Receipts from Motor Garages etc. (Home)	1,95,032
115 - Receipts from Guest Houses, Government Hostels, etc.	5,99,724
800 - Other Receipts	22,67,996
Total - 60	<u>41,68,758</u>
Total - Deduct - Refunds	(-) 75,917
Total - 01,02 and 60	<u>58,35,608</u>
<b>0071 - Contributions and Recoveries towards Pensions and Other Retirement Benefits</b>	
01 - Civil	
101 - Subscription and Contribution	37,152
Total	<u>37,152</u>

## STATEMENT No. 10 - Contd.

Heads	Actuals for 1993 -94 Rs.
<b>Receipt Heads</b>	
<b>(Revenue Account) -Contd.</b>	
<b>B - Non-Tax Revenue - Contd.</b>	
<b>0075 - Miscellaneous General Services</b>	
103 - State Lotteries	6,23,80,855
Total	<u>6,23,80,855</u>
Total - B (c) (i) - General Services	<u>8,74,27,535</u>
(ii) Social Services	
<b>0202 - Education, Sports, Art and Culture</b>	
01 - General Education	
101 - Elementary Education	49,935
102 - Secondary Education	4,82,333
Total - 01	<u>5,32,268</u>
04 - Art and Culture	
800 - Other Receipts	70,576
Total - 04	<u>70,576</u>
Total - 01 and 04	<u>6,02,844</u>
<b>0210 - Medical and Public Health</b>	
01 - Urban Health Services	
020 - Receipts from Patients for hospital and dispensary services	1,15,250
800 - Other Receipts	6,30,844
Total - 01	<u>7,46,094</u>
04 - Public Health	
104 - Fees, Fines etc.	6,70,392
Total - 04	<u>6,70,392</u>
Total - 01 and 04	<u>14,16,486</u>
<b>0215 - Water Supply and Sanitation</b>	
01 - Water Supply	
103 - Receipts from Urban Water Supply Schemes	5,12,777
104 - Fees, Fines etc.	19,317
800 - Other Receipts	20,233
Total - 01	<u>5,52,327</u>
02 - Sewerage and Sanitation	
103 - Receipt from Sewerage Schemes	1,75,481
Total - 02	<u>1,75,481</u>
Total - 01 and 02	<u>7,27,808</u>

## STATEMENT No. 10 - Contd.

Heads	Actuals for 1993 -94 Rs.
<b>Receipt Heads</b>	
<b>(Revenue Account) -Contd.</b>	
<b>B - Non-Tax Revenue - Contd.</b>	
<b>0220 - Information and Publicity</b>	
60 - Others	1,00,702
106 - Receipts from Advertising and Visual Publicity	39,027
800 - Other Receipts	
Total - 60	<u>1,39,729</u>
<b>0230 - Labour and Employment</b>	
102 - Fees for registration of Trade Unions	1,95,644
Total	<u>1,95,644</u>
<b>0235 - Social Security and Welfare</b>	
60 - Other Social Security and Welfare Programmes	
800 - Other Receipts	1,14,198
Total	<u>1,14,198</u>
Total - B(c) (ii) - Social Services	<u>31,96,709</u>
(iii) Economic Services	
<b>0401 - Crop Husbandry</b>	
104 - Receipts from Agricultural Farms	9,63,737
105 - Sale of Manures and Fertilisers	18,76,781
800 - Other Receipts	1,48,720
Total	<u>29,89,238</u>
<b>0403 - Animal Husbandry</b>	
102 - Receipts from Cattle and Buffalo Development	2,71,905
103 - Receipts from Poultry Development	1,30,408
104 - Receipts from Sheep and Wool Development	2,228
105 - Receipts from Piggery Development	62,689
800 - Other Receipts	6,95,880
Total	<u>11,63,110</u>
<b>0405 - Fisheries</b>	
103 - Sale of Fish, Fish Seeds, etc	31,030
Total	<u>31,030</u>
<b>0406 - Forestry and Wild Life</b>	
01 - Forestry	
101 - Sale of Timber and other Forest Produce	38,84,968
800 - Other Receipts	67,46,500
Total	<u>1,06,31,468</u>

## STATEMENT No. 10 - Contd.

Heads	Actuals for 1993 -94 Rs.
<b>Receipt Heads</b>	
<b>(Revenue Account) -Contd.</b>	
<b>B - Non-Tax Revenue - Contd.</b>	
<b>0407 - Plantations</b>	
01 - Tea	
800 - Other Receipts	1,26,28,835
Total	<u>1,26,28,835</u>
<b>0408 - Food Storage and Warehousing</b>	
101 - food	2,96,460
Total	<u>2,96,460</u>
<b>0435 - Other Agricultural Programmes</b>	
104 - Soil and Water Conservation	22,710
Total	<u>22,710</u>
<b>0515 - Other Rural Development Programmes</b>	
800 - Other Receipts	43,539
Total	<u>43,539</u>
<b>0702 - Minor Irrigation</b>	
80 - General	
800 - Other Receipts	11,660
Total	<u>11,660</u>
<b>0801 - Power</b>	
01 - Hydel Generation	
800 - Other Receipts	
(I) Sale of Power	3,57,44,664
Total	<u>3,57,44,664</u>
<b>0810 - Non-Conventional Sources of Energy</b>	
103 - Wind Mapping Project in Sikkim	4,20,240
Total	<u>4,20,240</u>
<b>0851 - Village and Small Industries</b>	
101 - Industrial Estates	10,305
102 - Small Scale Industries	30,28,072
800 - Other Receipts	2,16,562
Total	<u>32,54,939</u>

## STATEMENT No. 10 - Contd.

Heads	Actuals for 1993-94 Rs.
<b>Receipt Heads</b>	
<b>(Revenue Account) -Contd.</b>	
<b>B - Non-Tax Revenue - Concl'd.</b>	
<b>.0852 - Industries</b>	
08 - Consumer Industries	
600 - Others	3,82,500
Total	<u>3,82,500</u>
<b>0853 - Non-ferrous Mining and Metallurgical Industries</b>	
800 - Other Receipts	28,152
Total	<u>28,152</u>
<b>1055 - Road Transport</b>	
800 - Other Receipts	10,42,78,032
Total	<u>10,42,78,032</u>
<b>1452 - Tourism</b>	
103 - Receipts from Tourist Transport	3,98,008
105 - Rent and Catering Receipts	15,71,848
800 - Other Receipts	2,85,880
Total	<u>22,55,736</u>
<b>1475 - Other General Economic Services</b>	
106 - Fees for stamping weights and measures	77,234
Total	<u>77,234</u>
Total - B(c) (iii) - Economic Services	<u>17,42,59,547</u>
Total - B(c) - Other Non-Tax Revenue	<u>26,48,83,791</u>
<b>Total - B - Non-Tax Revenue</b>	<u>27,55,27,288</u>
<b>C - Grants-in-aid and Contributions</b>	
<b>1601 - Grants-in-aid from Central Government -</b>	
01 - Non-Plan Grants	
101 - Grants under the Constitution (Distribution of Revenue order)	
3. Grants to meet Non-plan Revenue Deficit	16,50,00,000
102 - Grants in lieu of Railway Passenger Fares	1,00,000
109 - Grants towards contribution of Calamity Relief Fund	1,68,75,000
Total - 01	<u>18,19,75,000</u>



## STATEMENT No. 10 - Contd.

Heads	Actuals for 1993-94 Rs.
<b>Receipt Heads</b>	
<b>(Revenue Account) -Contd.</b>	
<b>C. Grants-in-aid and contributions.</b>	
02 - Grants for State/Union Territory Plan Schemes	
101 - Block Grants	98,06,60,000
102 - Grants as Advance Plan Assistance for relief on account of Natural Calamity	56,25,000
Total - 02	<u>98,62,85,000</u>
03 - Grants for Central Plan Schemes	
104 - Grants under Proviso to Article 275 (1) of the Constitution	74,33,000
Total - 03	<u>74,33,000</u>
04 - Grants for Centrally Sponsored Plan Schemes	
800 - Other Grants	
I - Police	
Modernisation of Police force	12,91,500
Total - I	<u>12,91,500</u>
IV Education	
A. Elementary Education	
I. Teachers Training	
(ii) Schemes financed by NCERT	2,67,500
C Adult Education	
1. Rural Functional Literacy Programme	
2. Other Adult Education Programme	
(a) Vocationalisation of Education	5,32,500
(b) Educational Technology Programme	97,290
(c) Computer Literacy Studies in School	8,80,000
(d) Post Literacy and follow up Programme	5,25,000
D. Language Developments	
1 - Sanskrit Education	5,667
Total - IV	<u>23,07,957</u>
V. Sports and Youth Service	
1. Youth Welfare Programme for Students	
(i) National Service Schemes Programme	17,58,985
2. Sports and Games	
(i) Sports Equipment	1,00,000
4. Other Receipts	
a) Indoor Stadium and Swimming Pool at White Hall	22,700
b) Development of Play ground	5,93,257
Total - V	<u>24,74,942</u>

## STATEMENT No. 10 - Contd.

Heads		Actuals for 1993 -94 Rs.
<b>Receipt Heads</b>		
<b>(Revenue Account) -Contd.</b>		
<b>C. Grants-in aid and Contributions - Contd.</b>		
VI.	Medical and Public Health	
A.	Urban Health Service - Allopathy	
1.	Other Receipts	
(i)	Development and Modernisation of Blood Banking and Transfusion Services	1,40,000
B.	Public Health	
(b)	National Leprosy Control Programme	22,00,000
(d)	Prevention and Control of Blindness	4,45,000
(e)	Iodine deficiency Disease Control Programme	1,77,819
(f)	National Aids Control Programme	4,86,900
	Total - VI	<u>34,49,719</u>
VII.	Family Welfare	<u>2,66,77,000</u>
	Total - VII	<u>2,66,77,000</u>
VIII.	Water Supply and Sanitation	
A.	Water Supply	
1.	Rural Water Supply Programme	
(i)	Accelerated Rural Water Supply Programme	3,85,75,000
B.	Sewerage and Sanitation	
1.	Sanitation Services	
(i)	Central Rural Sanitation Programme	12,34,000
	Total - VIII	<u>3,98,09,000</u>
X.	Social Security and Welfare	
B.	Social Welfare	
1.	Child Welfare	
(i)	ICDS Programme	63,37,000
(ii)	Children in need of care and protection	2,71,400
	Total - X	<u>66,08,400</u>
XI.	Crop Husbandry	
1.	Seeds	
B-I	I.C.D.S	63,62,000
2.	Manures and Fertilizers	
(i)	Agriculture Input Scheme	
(a)	Fertilizer Subsidy for Small and Marginal farmers	7,20,000
4.	Commercial Crops	
(i)	Integrated Programme for the development of spices	25,02,000
5.	Extension and Farmers Training	
(i)	Training Programme on Rice and Wheat	20,00,000

## STATEMENT No. 10 - Contd.

Heads	Actuals for 1993 -94 Rs.
<b>Receipt Heads</b>	
<b>(Revenue Account) -Contd.</b>	
<b>C. Grants-in-aid and Contributions - Contd.</b>	
7. Agriculture Economics and Statistics	8,35,000
(i) Agriculture Census Programme	10,43,800
8. Development of Pulses	58,75,700
9. Development of Oil Seeds	18,50,000
10. Scheme of Small/Marginal Farmers and Agricultural labourers	
11. Horticulture and vegetable crops	
(I) Fruits	20,04,900
(a) Integrated development of fruits	
(2) Progeny Orchards	9,57,900
(a) Vegetable Demonstration	2,22,000
(c) Assistance from National Horticulture Board	6,50,000
(d) Propogation of Planting Material and improved technology	
12. Other Receipts	
(i) National Water Shed Development Programme for Rainfed Agriculture	93,00,300
Total - XI	<u>3,43,23,600</u>
XII. Soil and Water Conservation	
1. Soil Conservation	
(i) Soil Conservaiton in the catchment of River Valley Teesta	80,00,000
2. Other Receipt	
(i) Strengthening of State Land Use Board	2,30,000
(b) Strengthening of Micro Nutrient Facilities	2,25,000
4. (2) C.S.S. on roots Tubes	80,000
Total -XII	<u>85,35,000</u>
XIII. Animal Husbandry	
1. Veterinary Services and Animal Health	
(1) Prevention and Control of Animal diseases	
(a) Control of Foot and Mouth diseases	1,00,000
(b) Rinderpest Surveillance and check post	14,79,000
(g) Systematic Control of diseases of National importance	7,00,000
2. Cattle and Buffalo Development	
(2) Special Livestock Production Programme	5,13,000
(3) Poultry Development	
(i) Establishment of backyard poultry production	10,00,000
4. Piggery Development	
(I) Piggery Breeding Farms	18,25,000
5. Other Livestock Development	
(2) Yak breeding	5,50,000
7. Meat Processing	
(I) Construction of Modern Abattoir	22,24,000
Total -XIII	<u>83,91,000</u>

## STATEMENT No. 10 - Contd.

Heads	Actuals for 1993 -94 Rs.
<b>Receipt Heads</b>	
<b>(Revenue Account) -Contd.</b>	
<b>C. Grants-in-aid and Contributions - Contd.</b>	
XIV. Dairy Development	
1. Development/Assistance to Hilly and Backward Areas	
(b) Non- operational Flood. (North Dairy Project)	1,25,00,000
Total - XIV	<u>1,25,00,000</u>
XV. Fisheries	
1. Inland Fisheries	
(i) Fisheries Farmers Development Agency	2,00,000
Total - XV	<u>2,00,000</u>
XVI. Forestry and Wild Life	
A. Forestry	
3. Social and Farm Forestry	
(1) Farm Forestry	
(a) Fuel Wood plantation	70,00,000
(2) Plantation Scheme	
(a) Plantation of medicinal plants and herbs	53,50,000
5. Extension and Training	
(1) Extension Forestry	
(a) Seed development Schemes	4,31,000
B. Environmental Forestry and Wild Life	
1. Wild Life preservation	
(1) Kanchenjunga National Park	13,58,000
(2) Development of Moinam Sanctuaries	5,60,000
(3) Development of Fambong Lho Sanctuaries	8,62,000
(4) Development of Shingba Rhododendron Sanctuaries	6,40,000
(5) Development of Kyongsta Alpine Sanctuaries	6,00,000
(6) T. N. B.	12,80,000
C. Waste Land Development	
1 National Waste Land Development Programme	
(1) Kaliz Chu Water Shed	20,65,000
(2) Tendong Water shed	8,50,000
(3) Rangpochu Water shed	1,33,74,000
(4) Yangyang Lingmoo Teesta Water Shed	24,91,000
(5) Rahu Khola Water Shed	27,56,000
(6) Manpur Chu Water shed	19,00,000
(7) Agro Forestry shceme	7,74,000
(8) Mini Micro Water Shed	37,42,000
(9) Rang Rang Bakcha Water Shed	51,00,000
(10) Pabong Water shed	37,51,000
Total -XVI	<u>5,48,84,000</u>

## STATEMENT No. 10 - Contd.

Heads	Actuals for 1993 -94 Rs.
<b>Receipt Heads</b>	
<b>(Revenue Account) -Contd.</b>	
<b>C. Grants-in-aid and Contributions - Contd.</b>	
XVIII. Food Storage and Warehousing	
A. Food	
1. Procurement and supply	
(1) Mobile fair price shop	8,00,000
B. Storage and Warehousing	
1. Rural Godwon programme	
(1) National grid of Rural Godown	38,50,000
(II) Construction of Godown	5,00,000
Total-XVIII.	<u>51,50,000</u>
XIX. Special Programme for Rural Development	
A. Integrated Rural Development Programme	
1. Training	1,42,000
B. Integrated Rural Energy Planning Programme	
1. Development of Block Level IREP	
(1) IRE Planning Cell	4,00,060
Total- XIX	<u>5,42,060</u>
XXI. Non Conventional Sources of Energy	
A. Bio Energy	
(1) National Programme for Bio-gas Development.	2,61,250
(2) National programme for demonstration of improved chulas.	2,54,000
B. Solar Energy	
(1) Solar Thermal Energy Programme	2,68,000
Total-XXI	<u>7,83,250</u>
XXIII. Other Scientific Reasearch	
A. Others	
1. Assistance to other Scientific bodies	
2. Other receipts	
1. Other schemes through the assistance received from the Government of India	20,23,500
B. 1(2) Strengthening of Air and Water Laborotories	2,00,944
Total- XXIII	<u>22,24,444</u>
XXIV. Census Survey and Statistics	
A. Survey and Statistics	
1. - Vital Statistics	
3. - National Sample Survey Organisation	6,98,074
Total- XXIV	<u>6,98,074</u>

## STATEMENT No. 10 - Concl'd.

Heads	Actuals for 1993 -94 Rs.
<b>Receipt Heads</b>	
<b>(Revenue Account) -Concl'd.</b>	
<b>C. Grants-in-aid and Contributions - Concl'd.</b>	
XXV. Tourism	
A. Tourist Infrastruture	
1. Tourist Accommodation	25,00,000
(1) Yatri Niwas	13,43,000
2. Promotion and Puplicity	
(1) Equipment	73,64,039
(2) Tourist Fair and Festival	10,00,000
(3) Wayside Amenities	15,00,000
Total- XXV	<u>1,37,07,039</u>
XXVII. Art & Culture	
1. Archives	
(i) Financial Assistance for development of Archives	3,25,000
Total - XXVII	<u>3,25,000</u>
XXVIII Roads and Buildings	
1. Grants from C R F	20,00,000
Total - XXVIII	<u>20,00,000</u>
XXIX. Administration of Justice	
1. Administration of Justice	20,00,000
Total - XXIX	<u>20,00,000</u>
Total-04-	<u>22,88,81,985</u>
Total- 01,02,03 and 04-	<u>140,45,74,985</u>
1603- States' Share of Union Excise Duties	
101- States' Share of Basic Union Excise Duties	34,83,37,972
103- States' Share of Additional Excise Duties in lieu of Sales Tax	1,19,55,421
Total-	<u>36,02,93,393</u>
<b>Total-C-Grants-in-aid and Contribution</b>	<u>176,48,68,378 *</u>
<b>Grand Total-Receipt Head (Revenue Account) (A+B+C)</b>	<u>224,92,88,880</u>

\* (i) Rs. 1,76,48.68 lakhs does not include Rs. 487.08 lakhs being the grants-in-aid received from the Government of India during the year 1993-94 as the same was not credited into Government accounts during 1993-94 by the Government of Sikkim. In addition to this Rs. 0.33 lakh for the year 1987-88, Rs. 2.90 lakhs for the year 1988-89, Rs. 255.88 lakhs for the year 1990-91, Rs. 1,63.40 lakhs further year 1991-92 and Rs. 49.47 lakhs for the year 1992-93 being contribution made towards Grants-in-aid by Central Government were not credited till the closing of 1993-94 accounts.

(ii) Rs. 176,48.68 lakhs also includes Rs. 14,12.36 lakhs for the year 1992-93 being Grants-in-aid contribution received from the Government of India but not accounted for on that year.

(iii) Rs. 176,48.68 lakhs also does not include the value of materials received in kind in the Form of Grants-in-aid from Government of India. The accounting to this effect could not be carried out due to non-receipt of advice from the departments of State Government of Sikkim.

(iv) Due to non-receipt of expenditure statement from DGBR authority during the year 1993-94 accounting adjustment both by debiting the expenditure head 3054 - Roads and Bridges and M.H. 5054- Capital outlay on Roads and Bridges and Contra Credit in the M.H. 1601- Grants-in-aid from Central Government could not be made. Hence, the amount shown under M.H. 1601- Grants-in-aid from Central Government does not include the portion relating to expenditure under DGBR authority in the Sikkim State during the year 1993-94.

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

(Figures in italics represents charged expenditure)

Heads 1	Actuals for 1993-94		
	Non-Plan 2	Plan 3	Total 4
	Rs.	Rs.	Rs.
<b>Expenditure Heads (Revenue Account)</b>			
<b>A. General Services</b>			
(a) Organs of State			
<b>2011- Parliament/ State/ Union Territory Legislatures</b>			
02 - State/ Union Territory Legislatures	<i>1,82,526</i>	..	15,62,900
101 - Legislative Assembly	13,80,374		
103 - Legislative Secretariat	56,21,998	..	56,21,998
104 - Legislator's Hostel	7,48,229	..	7,48,229
Total	<u><i>1,82,526</i></u>	..	<u>79,33,127</u>
	<u>77,50,601</u>		
<b>2012 - President, Vice President/ Governor, Administrator of Union Territories</b>			
03 - Governor/ Administrator of Union Territories			
090 - Secretariat	<i>10,34,282</i>	..	10,34,282
101 - Emoluments and Allowances of Governor/ Administrator of Union Territories	<i>86,182</i>	..	86,182
102 - Discretionary Grants	<i>73,971</i>	..	73,971
103 - Household Establishment	<i>6,83,771</i>	..	6,83,771
104 - Sumptuary Allowances	<i>96,274</i>	..	96,274
105 - Medical Facilities	<i>9,329</i>	..	9,329
106 - Entertainment Expenses	<i>2,039</i>	..	2,039
107 - Expenditure from Contract Allowances	<i>2,40,147</i>	..	2,40,147
108 - Tour Expenses	<i>1,26,583</i>	..	1,26,583
Total	<u><i>23,52,578</i></u>	..	<u>23,52,578</u>
<b>2013 - Council of Ministers</b>			
101 - Salary of Ministers and Deputy Ministers	8,60,964	..	8,60,964
102 - Sumptuary and other Allowances	81,567	..	81,567
104 - Entertainment and Hospitality Expenses	30,02,248	..	30,02,248
105 - Discretionary Grants by Ministers	10,53,507	..	10,53,507
106 - Cabinet Secretariat	39,26,755	..	39,26,755
108 - Tour Expenses	12,47,190	..	12,47,190
800 - Other Expenditure	27,70,253	..	27,70,253
Total	<u>1,29,42,484</u>	..	<u>1,29,42,484</u>

## STATEMENT No. 11 - Contd.

(Figures in italics represents charged expenditure)

Heads 1	Actuals for 1993-94		
	Non-Plan 2	Plan 3	Total 4
	Rs.	Rs.	Rs.
<b>Expenditure Heads (Revenue Account) - Contd. A. General Services - Contd.</b>			
<b>2014 - Administration of Justice</b>			
102 - High Courts	44,06,723	..	44,06,723
105 - Civil and Session Courts	40,12,504	..	40,12,504
114 - Legal Advisers and Counsels	11,53,801	..	11,53,801
Total	44,06,723	..	44,06,723
	51,66,305	..	95,73,028
<b>2015 - Elections</b>			
102 - Electoral Officers	13,85,645	..	13,85,645
103 - Preparation and Printing of Electoral Rolls	14,39,640	..	14,39,640
105 - Charges for conduct of election to Parliament	37,623	..	37,623
106 - Charges for conduct of elections to State/Union Territory Legislature	(-) 8,409	..	(-) 8,409
Total	28,54,499	..	28,54,499
Total - A (a) - Organs of State	69,41,827	..	69,41,827
	2,87,13,889	..	3,56,55,716
(b) Fiscal Services			
(i) Collection of Taxes on Income and Expenditure -			
<b>2020 - Collection of Taxes on Income and Expenditure</b>			
101 - Collection Charges - Income Tax (Under State Law)	12,86,070	..	12,86,070
Total	12,86,070	..	12,86,070
Total - (i) - Collection of Taxes on Income and Expenditures	12,86,070	..	12,86,070
(ii) Collection of Taxes on Property and Capital Transactions -			
<b>2029 - Land Revenue</b>			
102 - Survey and Settlement Operations	81,05,030	4,27,878	85,32,908
103 - Land Records	..	1,76,655	1,76,655
Total	81,05,030	6,04,533	87,09,563
Total - A(b) (ii) - Collection of Taxes on Property and Capital Transaction	81,05,030	6,04,533	87,09,563



STATEMENT No. 11 - *Contd.*

(Figures in italics represents charged expenditure)

Heads 1	Actuals for 1993-94		
	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
<b>Expenditure Heads</b>			
<b>(Revenue Account) - Contd.</b>			
<b>A. General Services - Contd.</b>			
(iii) Collection of Taxes on Commodities and Services			
<b>2039 - State Excise</b>			
001 - Direction and Administration	42,58,203	..	43,58,203
800 - Other Expenditure	75,00,000	..	75,00,000
Total	<u>1,17,58,203</u>	<u>..</u>	<u>1,17,58,203</u>
<b>2040 - Sales Tax</b>			
101 - Collection Charges	19,88,389	..	19,88,389
Total	<u>19,88,389</u>	<u>..</u>	<u>19,88,389</u>
<b>2041 - Taxes on Vehicles</b>			
101 - Collection Charge	10,45,160	..	10,45,160
102 - Inspection of Motor Vehicles	4,99,556	..	4,99,556
Total	<u>15,44,716</u>	<u>..</u>	<u>15,44,716</u>
<b>2045 - Other Taxes and Duties on Commodities and Services</b>			
101 - Collection Charges - Entertainment Tax	1,28,423	..	1,28,423
200 - Collection Charges - Other Taxes and Duties	8,64,265	..	8,64,265
Total	<u>9,92,688</u>	<u>..</u>	<u>9,92,688</u>
Total A (b) (iii) - Collection of Taxes on Commodities and Services	1,62,83,996	..	1,62,83,996
Total A (b) - Fiscal Services	<u>2,56,75,096</u>	<u>6,04,533</u>	<u>2,62,79,629</u>
(c) Interest Payment and Servicing of Debt -			
<b>2049 - Interest Payments</b>			
01 - Interest on Internal Debt -			
101 - Interest on Market Loan	3,89,13,889	..	3,89,13,889
200 - Interest on other Internal Debts	5,21,47,607	..	5,21,47,607
Total - 01	<u>9,10,61,496</u>	<u>..</u>	<u>9,10,61,496</u>
03 - Interest on Small Savings, Provident Funds etc.			
104 - Interest on State Provident Funds	3,22,87,901	..	3,22,87,901
108 - Interest on Insurance and Pension Funds	17,992	..	17,992
Total - 03	<u>3,23,05,893</u>	<u>..</u>	<u>3,23,05,893</u>

STATEMENT No. 11 - *Contd.*

(Figures in italics represents charged expenditure)

Heads 1	Actuals for 1993-94		
	Non-Plan 2	Plan 3	Total 4
	Rs.	Rs.	Rs.
<b>Expenditure Heads</b>			
<b>(Revenue Account) - Contd.</b>			
<b>A. General Services - Contd.</b>			
04 - Interest on Loans and Advances from Central Government -			
101 - Interest on Loans for State Plan Scheme	<i>3,28,50,612</i>	..	3,28,50,612
103 - Interest on Loans for Centrally Sponsored Plan Schemes	<i>64,05,936</i>	..	64,05,936
104 - Interest on Loans for Non-Plan Schemes	<i>2,99,42,379</i>	..	2,99,42,379
107 - Interest on Pre-1984-85 Loans	<i>76,96,981</i>	..	76,96,981
108 - Interest on 1984-89 State Plan Loans consolidated in terms of recommendation of 9th Finance Commission	<i>1,68,96,148</i>	..	1,68,96,148
Total - 04	<u><i>9,37,92,056</i></u>	..	<u>9,37,92,056</u>
Total - 01,03 and 04	<u><i>21,71,59,445</i></u>	..	<u>21,71,59,445</u>
Total - A (c) Interest Payment and Servicing of Debt	<u><i>21,71,59,445</i></u>	..	<u>21,71,59,445</u>
<b>(d) Administrative Services</b>			
<b>2051 - Public Service Commission</b>			
102 - State Public Service Commission	<i>15,50,181</i>	..	15,50,181
Total	<u><i>15,50,181</i></u>	..	<u>15,50,181</u>
<b>2052 - Secretariat General Services</b>			
090 - Secretariat	<i>2,41,09,213</i>	..	2,41,09,213
Total	<u><i>2,41,09,213</i></u>	..	<u>2,41,09,213</u>
<b>2053 - District Administration</b>			
093 - District Establishments	<i>65,33,595</i>	..	65,33,595
094 - Other Establishments	<i>23,67,795</i>	..	23,67,795
Total	<u><i>89,01,390</i></u>	..	<u>89,01,390</u>
<b>2054 - Treasury and Accounts Administration</b>			
003 - Training	<i>3,04,058</i>	..	3,04,058
095 - Directorate of Accounts and Treasuries	<i>29,49,224</i>	..	29,49,224
096 - Pay and Accounts offices	<i>71,73,313</i>	..	71,73,313
Total	<u><i>1,04,26,595</i></u>	..	<u>1,04,26,595</u>
<b>2055 - Police</b>			
001 - Direction and Administration	<i>1,38,93,957</i>	..	1,38,93,957
003 - Education and Training	<i>14,88,089</i>	..	14,88,089
101 - Criminal Investigation and Vigilance	<i>1,00,93,632</i>	..	1,00,93,632
104 - Special Police	<i>2,83,31,061</i>	..	2,83,31,061

## STATEMENT No. 11 - Contd.

(Figures in italics represents charged expenditure)

Heads 1	Actuals for 1993-94		
	Non-Plan 2	Plan 3	Total 4
	Rs.	Rs.	Rs.
<b>Expenditure Heads (Revenue Account) - Contd. A. General Services - Contd.</b>			
108 - State Headquarters Police	1,74,49,599	..	1,74,49,599
109 - District Police	3,38,23,130	..	3,38,23,130
113 - Welfare of Police Personnel	1,00,000	..	1,00,000
114 - Wireless and Computers	66,79,202	..	66,79,202
115 - Modernisation of Police Force	22,99,139	..	22,99,139
116 - Forensic Science	5,94,017	..	5,94,017
800 - Other Expenditure	99,32,922	..	99,32,922
	<u>Total</u>	<u>..</u>	<u>12,46,84,748</u>
<b>2056 - Jails</b>			
101 - Jails	16,06,479	..	16,06,479
	<u>Total</u>	<u>..</u>	<u>16,06,479</u>
<b>2058 - Stationery and Printing</b>			
103 - Government Press	75,95,960	20,51,570	96,47,530
	<u>Total</u>	<u>20,51,570</u>	<u>96,47,530</u>
<b>2059 - Public Works</b>			
80 - General -			
001 - Direction and Administration	79,74,797	25,96,786	1,05,71,583
004 - Planning and Research	..	3,49,837	3,49,837
051 - Construction	14,24,109	..	14,24,109
	2,40,754	..	..
053 - Maintenance and Repairs	1,54,85,992	..	1,57,26,746
	22,638	..	..
103 - Furnishing	3,00,537	..	3,23,175
104 - Lease Charges	1,44,854	..	1,44,854
799 - Suspense	..	37,47,687	37,47,687
	<u>Total</u>	<u>..</u>	<u>..</u>
	<u>2,63,392</u>	<u>66,94,310</u>	<u>3,22,87,991</u>
<b>2070 - Other Administrative Services</b>			
003 - Training	72,234	..	72,234
104 - Vigilance	28,00,965	..	28,00,965
105 - Special commission of Enquiry	7,10,219	..	7,10,219
106 - Civil Defence	1,28,094	..	1,28,094
107 - Home Guards	10,83,105	..	10,83,105
108 - Fire Protection and Control	31,40,878	..	31,40,878
115 - Guest Houses, Government Hostel, etc.	87,51,168	..	87,51,168
	<u>Total</u>	<u>..</u>	<u>1,66,86,663</u>
	<u>1,66,86,663</u>	<u>..</u>	<u>1,66,86,663</u>
<b>Total A (d) - Administrative Services</b>	<u>18,13,573</u>	<u>..</u>	<u>..</u>
	<u>21,93,41,337</u>	<u>87,45,880</u>	<u>22,99,00,790</u>

## STATEMENT No. 11 - Contd.

(Figures in italics represents charged expenditure)

Heads 1	Actuals for 1993-94		
	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
<b>Expenditure Heads</b>			
<b>(Revenue Account) - Contd.</b>			
<b>A. General Services - Concl'd.</b>			
(e) Pensions and Miscellaneous General Services.			
<b>2071-</b>	<b>Pensions and Other Retirement Benefits</b>		
01 -	Civil		
A -	State Government		
101 -	95,12,060	..	95,12,060
102 -	43,25,335	..	43,25,335
104 -	47,73,866	..	47,73,866
105 -	99,50,251	..	99,50,251
111 -	1,82,400	..	1,82,400
	<b>Total</b>	<b>..</b>	<b>2,87,43,912</b>
<b>2075-</b>	<b>Miscellaneous General Services</b>		
800 -	21,16,938	..	21,16,938
	<b>Total</b>	<b>..</b>	<b>21,16,938</b>
	<b>Total - A (e) - Pensions and Miscellaneous General Services</b>	<b>..</b>	<b>3,08,60,850</b>
	<b>22,59,14,845</b>		
	<b>Total - A - General Services</b>	<b>93,50,413</b>	<b>53,98,56,430</b>
<b>B. Social Services</b>			
(a) - Education, Sports, Art and Culture			
<b>2202 -</b>	<b>General Education</b>		
01 -	Elementary Education		
052 -	..	10,70,238	10,70,238
101 -	..	18,08,393	18,08,393
102 -	4,29,000	7,57,000	11,86,000
106 -	12,45,14,792	3,27,98,651	15,73,13,443
107 -	15,04,623	16,95,504	32,00,127
108 -	..	49,99,827	49,99,827
800 -	..	5,05,062	5,05,062
	<b>Total - 01</b>	<b>4,36,34,675</b>	<b>17,00,83,090</b>
02 -	Secondary Education		
001 -	1,84,04,806	24,00,257	2,08,05,063
052 -	..	1,32,926	1,32,926
104 -	7,20,32,633	2,68,77,786	9,89,10,419
106 -	14,92,926	15,00,000	29,92,926
107 -	4,26,420	1,90,959	6,17,379
109 -	..	12,86,183	12,86,183

## STATEMENT No. 11 - Contd.

Heads 1.	(Figures in italics represents charged expenditure)		
	Acutals for 1993-94		
	Non-Plan 2	Plan 3	Total 4
	Rs.	Rs.	Rs.
<b>Expenditure Heads (Revenue Account) - Contd. B. Social Services - Contd.</b>			
110 - Assistance to Non-Government Secondary Schools	61,00,000	20,00,000	81,00,000
800 - Other Expenditure	..	11,11,531	11,11,531
Total - 02	9,84,56,785	3,54,99,642	13,39,56,427
03 - University and Higher Education			
103 - Government Colleges and Institutes	44,95,131	33,24,005	78,19,136
Total - 03	44,95,131	33,24,005	78,19,136
04 - Adult Education			
103 - Rural Functional Literacy Programme	..	62,988	62,988
200 - Other Adult Education Programme	..	14,47,715	14,47,715
Total - 04	..	15,10,703	15,10,703
05 - Language Development			
102 - Promotion of Modern Indian Language	..	(-) 1,337	(-) 1,337
103 - Sanskrit Education	..	5,667	5,667
Total - 05	..	4,330	4,330
80 - General			
107 - Scholarships	11,34,977	18,03,060	29,38,037
Total - 80	11,34,977	18,03,060	29,38,037
Total - 01, 02, 03, 04, 05 and 80	23,05,35,308	8,57,76,415	31,63,11,723
<b>2203 - Technical Education</b>			
105 - Polytechnics	..	1,550	1,550
Total	..	1,550	1,550
<b>2204 - Sports and Youth Services</b>			
001 - Direction and Administration	4,26,852	1,18,776	5,45,628
102 - Youth Welfare Programmes for Students	4,88,359	18,09,822	22,98,181
103 - Youth Welfare Programmes for Non-Students	..	3,00,000	3,00,000
104 - Sports and Games	..	7,78,281	7,78,281
Total	9,15,211	30,06,879	39,22,090

## STATEMENT No. 11 - Contd.

Heads 1	(Figures in italics represents charged expenditure)		
	Actuals for 1993-94		Total 4
	Non-Plan 2 Rs.	Plan 3 Rs.	
<b>Expenditure Heads (Revenue Account) - Contd. B. Social Services - Contd.</b>			
<b>2205 - Art and Culture</b>			
001 - Direction and Administration	5,44,702	3,19,547	8,64,249
102 - Promotion of Arts and Culture	13,14,050	21,44,390	34,58,440
103 - Archaeology	99,567	..	99,567
104 - Archives	..	4,67,973	4,67,973
105 - Public Libraries	5,08,621	2,18,018	7,26,639
106 - Archaeological Survey	..	17,03,848	17,03,848
Total	24,66,940	48,53,776	73,20,716
Total - B (a) - Education, Sports, Art and Culture	23,39,17,459	9,36,38,620	32,75,56,079
(b) Health and Family Welfare			
<b>2210 - Medical and Public Health</b>			
01 - Urban Health Services - Allopathy			
001 - Direction and Administration	44,07,882	9,42,372	53,50,254
110 - Hospitals and Dispensaries	4,85,88,408	1,54,18,993	6,40,07,401
800 - Other Expenditure	48,34,789	6,76,767	55,11,556
Total - 01	5,78,31,079	1,70,38,132	7,48,69,211
03 - Rural Health Services - Allopathy			
101 - Health Sub-Centres	79,21,800	3,52,540	82,74,340
103 - Primary Health Centres	94,22,628	15,09,519	1,09,32,147
Total - 03	1,73,44,428	18,62,059	1,92,06,487
05 - Medical Education, Training and Research			
105 - Allopathy	..	5,38,566	5,38,566
Total - 05	..	5,38,566	5,38,566
06 - Public Health			
101 - Prevention and Control of diseases	..	1,19,81,799	1,19,81,799
102 - Prevention of food adulteration	..	4,71,253	4,71,253
112 - Public Health Education	12,52,940	3,35,168	15,88,108
Total - 06	12,52,940	1,27,88,220	1,40,41,160
Total - 01, 03, 05 and 06	7,64,28,447	3,22,26,977	10,86,55,424

## STATEMENT No. 11 - Contd.

Heads 1	(Figures in italics represents charged expenditure)		
	Actuals for 1993-94		
	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
<b>Expenditure Heads (Revenue Account) - Contd. B. Social Services - Contd.</b>			
<b>2211 - Family Welfare</b>			
001 - Direction and Administration	..	14,70,557	14,70,557
003 - Training	..	6,87,862	6,87,862
101 - Rural Family Welfare Services	..	1,81,09,290	1,81,09,290
102 - Urban Family Welfare Services	..	15,96,635	15,96,635
103 - Maternity and Child Health	..	4,78,687	4,78,687
104 - Transport	..	10,46,332	10,46,332
105 - Compensations	..	2,02,320	2,02,320
106 - Media Activities	..	6,80,885	6,80,885
Total	..	2,42,72,568	2,42,72,568
Total - B (b) - Health and Family Welfare	7,64,28,447	5,64,99,545	13,29,27,992
(c) Water Supply , Sanitation, Housing and Urban Development			
<b>2215 - Water Supply and Sanitation</b>			
01 - Water Supply			
001 - Direction and Administration	65,74,552	73,17,965	1,38,92,517
101 - Urban Water Supply Programmes	74,98,796	34,98,584	1,09,97,380
102 - Rural Water Supply Programmes	45,91,860	90,58,667	1,36,50,527
Total - 01	1,86,65,208	1,98,75,216	3,85,40,424
02 - Sewerage and Sanitation			
105 - Sanitation Services	13,66,752	9,98,256	23,65,008
Total - 02	13,66,752	9,98,256	23,65,008
Total - 01 and 02	2,00,31,960	2,08,73,472	4,09,05,432
<b>2216 - Housing</b>			
01 - Government Residential Buildings			
106 - General Pool Accommodation			
(i) - Maintenance and Repairs	1,10,35,101	..	1,10,35,101
(ii) - Furnishing	11,99,983	..	11,99,983
(iii) - Lease Charges (PWD)	26,970	..	26,970
Total - 01	1,22,62,054	..	1,22,62,054
03 - Rural Housing			
I - Distribution of G.C.I. Sheets to the Rural Poor	1,56,00,000	..	1,56,00,000
Total - 03	1,56,00,000	..	1,56,00,000

## STATEMENT No. 11 - Contd.

Heads 1	(Figures in italics represents charged expenditure)		
	Actuals for 1993-94		
	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
<b>Expenditure Heads (Revenue Account) - Contd. B. Social Services - Contd.</b>			
80 - General			
103 - Assistance to Housing Board Corporation etc.	..	25,00,000	25,00,000
Total - 80	..	25,00,000	25,00,000
Total - 01, 03 and 80	2,78,62,054	25,00,000	3,03,62,054
<b>2217 - Urban Development</b>			
01 - State Capital Development			
001 - Direction and Administration	19,12,642	..	19,12,642
051 - Constructions	..	8,21,633	8,21,633
053 - Maintenance and Repairs	13,12,566	..	13,12,566
Total - 01	32,25,208	8,21,633	40,46,841
04 - Slum Area Improvement			
051 - Constructions	..	5,98,367	5,98,367
Total - 04	..	5,98,367	5,98,367
05 - Other Urban Development Schemes			
001 - Direction and Administration	1,585	7,77,625	7,79,210
051 - Constructions	..	21,99,689	21,99,689
Total - 05	1,585	29,77,314	29,78,899
80 - General			
001 - Direction and Administration	37,30,097	9,29,571	46,59,668
799 - Stock suspense	..	(-) 67,862	(-) 67,862
Total - 80	37,30,097	8,61,709	45,91,806
Total - 01, 04, 05 and 80	69,56,890	52,59,025	1,22,15,913
Total - B (c) - Water Supply, Sanitation, Housing and Urban Development	5,48,50,904	2,86,32,495	8,34,83,399



STATEMENT No. 11 - *Contd.*

Heads 1	(Figures in italics represents charged expenditure)		
	Actuals for 1993-94		
	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
<b>Expenditure Heads (Revenue Account) - Contd. B. Social Services - Contd.</b>			
(d) Information and Broadcasting			
<b>2220 - Information and Publicity</b>			
01 - Films			
001 - Direction and Administration	60,629	3,36,629	3,97,258
Total - 01	<u>60,629</u>	<u>3,36,629</u>	<u>3,97,258</u>
60 - Others			
001 - Direction and Administration	8,50,914	2,49,102	11,00,106
101 - Advertising and Visual Publicity	1,72,687	9,15,150	10,87,837
102 - Information Centres	12,07,074	2,23,355	14,30,429
109 - Photo Services	3,85,057	1,47,764	5,32,821
110 - Publications	9,32,139	20,31,435	29,63,574
Total - 60	<u>35,47,871</u>	<u>35,66,806</u>	<u>71,14,677</u>
Total 01 -and 60	<u>36,08,500</u>	<u>39,03,435</u>	<u>75,11,935</u>
Total - B (d) - Information and Broadcasting	<u>36,08,500</u>	<u>39,03,435</u>	<u>75,11,935</u>
(e) Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes			
<b>2225 - Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes</b>			
01 - Welfare of Scheduled Castes			
001 - Direction and Administration	4,50,895	7,91,192	12,42,087
102 - Economic Development (State Plan)	..	18,630	18,630
277 - Education (State Plan)	..	11,99,850	11,99,850
793 - Special Central Assistance for Scheduled Castes Component Plan (Central Plan Scheme)	..	3,49,900	3,49,900
800 - Other Expenditure	..	50,000	50,000
Total - 01	<u>4,50,895</u>	<u>24,09,572</u>	<u>28,60,467</u>
02 - Welfare of Scheduled Tribes			
001 - Direction and Administration	8,80,555	9,69,430	18,49,985
102 - Economic Development (State Plan)	..	29,358	29,358
277 - Education	..	16,00,000	16,00,000
794 - Special Central Assistance for Tribal Sub-Plan	..	72,85,627	72,85,627

STATEMENT No. 11 - *Contd.*

Heads	(Figures in italics represents charged expenditure)		
	Actuals for 1993-94		
	Non-Plan	Plan	Total
	Rs.	Rs.	Rs.
<b>Expenditure Heads</b>			
<b>(Revenue Account) - Contd.</b>			
<b>B. Social Services - Contd.</b>			
800 - Other Expenditure	..	1,49,985	1,49,985
Total - 02	8,80,555	1,00,34,400	1,09,14,955
80 - General			
800 - Other Expenditure	..	4,01,344	4,01,344
Total - 80	..	4,01,344	4,01,344
Total - 01, 02 and 80	13,31,450	1,28,45,316	1,41,76,766
Total - B (e) - Welfare of Schedule Castes, Schedule Tribes, and Other Backward Classes	13,31,450	1,28,45,316	1,41,76,766
(f) Labour and Labour Welfare			
2230 - Labour and Employment			
01 - Labour			
001 - Direction and Administration	11,68,036	..	11,68,036
Total - 01	11,68,036	..	11,68,036
03 - Training			
101 - Industrial Training Institutes	12,87,498	3,79,271	16,66,769
Total - 03	12,87,498	3,79,271	16,66,769
Total - 01 and 03	24,55,534	3,79,271	28,34,805
Total - B (f) - Labour and Labour Welfare	24,55,534	3,79,271	28,34,805
(g) Social Welfare and Nutrition			
2235 - Social Security and Welfare			
01 - Rehabilitation			
110 - Tibetan Refugees	..	1,41,869	1,41,869
Total - 01	..	1,41,869	1,41,869
02 - Social Welfare			
001 - Direction and Administration	9,36,782	7,17,330	16,54,112
101 - Welfare of Handicapped	9,640	3,01,972	3,11,612

STATEMENT No. 11 - *Contd.*

Heads 1	(Figures in italics represents charged expenditure)		
	Actuals for 1993-94		
	Non-Plan 2	Plan 3	Total 4
	Rs.	Rs.	Rs.
<b>Expenditure Heads</b>			
<b>(Revenue Account) - Contd.</b>			
<b>B. Social Services - Contd.</b>			
102 - Child Welfare	2,99,652	65,67,696	68,67,348
103 - Women's Welfare	..	1,19,998	1,19,998
107- Assistance to Voluntary Organisations	3,49,950	2,53,550	6,03,500
800 - Other Expenditure	..	1,51,411	1,51,411
Total - 02	<u>15,96,024</u>	<u>81,11,957</u>	<u>97,07,981</u>
60 - Other Social Security and Welfare Programmes			
102 - Pensions under Social Security Schemes	8,19,400	3,00,180	11,19,580
104 - Deposits Linked Insurance Scheme			
Government Provident Fund	4,97,367	..	4,97,367
200 - Other Schemes	9,69,228	..	9,69,228
Total - 60	<u>22,85,995</u>	<u>3,00,180</u>	<u>25,86,175</u>
Total - 01, 02 and 60	<u>38,82,019</u>	<u>85,54,006</u>	<u>1,24,36,025</u>
<b>2236 - Nutrition</b>			
02 - Distribution of nutritious food and beverages			
101 - Special Nutrition Programmes	..	71,02,483	71,02,483
102 - Midday Meals	..	48,99,688	48,99,688
Total - 02	<u>..</u>	<u>1,20,02,171</u>	<u>1,20,02,171</u>
80 - General			
001 - Direction and Administration	37,977	7,79,540	8,17,517
Total - 80	<u>37,977</u>	<u>7,79,540</u>	<u>8,17,517</u>
Total - 02 and 80	<u>37,977</u>	<u>1,27,81,711</u>	<u>1,28,19,688</u>
<b>2245 - Relief on account of Natural Calamities</b>			
02 - Floods, Cyclone etc.			
101 - Gratuitous Relief	20,85,000	..	20,85,000
102 - Drinking Water Supply	(-) 2	..	(-) 2
105 - Veterinary Care	5,48,677	..	5,48,677
106 - Repairs and restoration of damaged Roads and Bridges	11,16,035	..	11,16,035

## STATEMENT No. 11 - Contd.

Heads 1	(Figures in italics represents charged expenditure)		
	Actuals for 1993-94		
	Non-Plan 2	Plan 3	Total 4
	Rs.	Rs.	Rs.
<b>Expenditure Heads (Revenue Account) - Contd. B. Social Services - Concl'd.</b>			
107 - Repairs and respiration of damaged Roads Government office Building	6,05,695	3,780	6,09,475
109 - Repairs and restoration of damaged water supply drainage and sewerage works	11,78,573	..	11,78,573
113 - Assistance for repairs/reconstruction of Houses	4,91,442	..	4,91,442
122 - Repairs and restoration of damaged Irrigation and flood control works	9,89,144	..	9,89,144
800 - Other Expenditure	83,29,865	..	83,29,865
Total - 02	<u>1,53,44,429</u>	<u>3,780</u>	<u>1,53,48,209</u>
05 - Calamity Relief Fund			
101 - Transfer to Reserve Fund and Deposit Account Calamity Relief Fund	3,00,00,000	..	3,00,00,000
901 - (Deduct) Calimity Relief Fund	(-) 1,46,53,000	..	(-) 1,46,53,000
Total - 05	<u>1,53,47,000</u>	<u>..</u>	<u>1,53,47,000</u>
80 - General			
001 - Direction and Administration	2,40,432	..	2,40,432
Total - 80	<u>2,40,432</u>	<u>..</u>	<u>2,40,432</u>
Total - 02, 05 and 80	<u>3,09,31,861</u>	<u>3,780</u>	<u>3,09,35,641</u>
Total - B (g) - Social Welfare and Nutrition	<u>3,48,51,857</u>	<u>2,13,39,497</u>	<u>5,61,91,354</u>
(h) Others			
2250 - Other Social Services			
103 - Upkeep of Shrines, Temples, etc.	43,43,469	..	43,43,469
Total	<u>43,43,469</u>	<u>..</u>	<u>43,43,469</u>
2251 - Secretariat Social Services			
090 - Secretariat	12,84,780	..	12,84,780
091 - Attached Offices	2,60,330	..	2,60,330
Total	<u>15,45,110</u>	<u>..</u>	<u>15,45,110</u>
Total - B (h) Others	<u>58,88,579</u>	<u>..</u>	<u>58,88,579</u>
Total - B - Social Services	<u>41,33,32,730</u>	<u>21,72,38,179</u>	<u>63,05,70,909</u>

STATEMENT No. 11 - *Contd.*

Heads 1	(Figures in italics represents charged expenditure)		
	Actuals for 1993-94		
	Non-Plan 2	Plan 3	Total 4
	Rs.	Rs.	Rs.
<b>Expenditure Heads</b>			
<b>(Revenue Account) - Contd.</b>			
<b>C. Economic Services</b>			
<b>(a) Agriculture and Allied Activities</b>			
<b>2401 - Crop Husbandry</b>			
001 - Direction and Administration	42,39,185	7,03,837	49,43,022
103 - Seeds	..	33,83,903	33,83,903
104 - Agricultural Farms	1,33,01,685	10,99,424	1,44,01,109
105 - Manures and Fertilisers	5,24,888	91,11,192	96,36,080
107 - Plant Protection	16,52,015	17,02,909	33,54,924
108 - Commercial Crops	..	54,56,676	54,56,676
109 - Extension and Farmers Training	7,21,596	26,70,091	33,91,687
111 - Agricultural Economics and Statistics	..	12,16,273	12,16,273
112 - Development of Pulses	..	10,74,425	10,74,425
113 - Agricultural Engineering	4,79,694	8,13,518	12,93,212
114 - Development of Oil Seeds	..	65,06,589	65,06,589
115 - Scheme of Small/ Marginal Farmers and Agricultural Labour	..	5,320	5,320
119 - Horticulture and Vegetable Crops	58,41,940	99,11,133	1,57,53,073
800 - Other Expenditure	..	86,77,411	86,77,411
Total	2,67,61,003	5,23,32,701	7,90,93,704
<b>2402 - Soil and Water Conservation</b>			
001 - Direction and Administration	74,95,626	15,43,311	90,38,937
101 - Soil Survey and Testing	..	3,48,938	3,48,938
102 - Soil Conservation	..	2,12,62,223	2,12,62,223
103 - Land Reclamation and Development	..	9,57,108	9,57,108
800 - Other Expenditure	..	5,51,388	5,51,388
Total	74,95,626	2,46,62,968	3,21,58,594
<b>2403 - Animal Husbandry</b>			
001 - Direction and Administration	20,59,118	4,34,337	24,93,455
101 - Veterinary Services and Animal Health	58,40,991	49,61,816	1,08,02,807
102 - Cattle and Buffalo Development	35,39,784	29,88,763	65,28,547
103 - Poultry Development	8,40,817	13,09,366	21,50,183
104 - Sheep and Wool Development	5,93,498	3,37,625	9,31,123
105 - Piggery Development	9,49,645	25,15,502	34,65,147
106 - Other Livestock Development	3,63,216	1,66,221	5,29,437
107 - Fodder and Feed Development	4,90,254	18,18,015	23,08,269
109 - Extension and Training	3,66,977	17,28,997	20,95,974
111 - Meat Processing	..	22,24,000	22,24,000
113 - Administrative Investigation and Statistics	..	7,53,109	7,53,109
800 - Other Expenditure	2,74,082	28,52,136	31,26,218
Total	1,53,18,382	2,20,89,887	3,74,08,269

## STATEMENT No. 11 - Contd.

Heads 1	(Figures in italics represents charged expenditure)		
	Actuals for 1993-94		
	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
<b>Expenditure Heads</b>			
<b>(Revenue Account) - Contd.</b>			
<b>C. Economic Services - Contd.</b>			
<b>2404 - Dairy Development</b>			
109 - Extension and Training	6,62,396	3,31,591	9,93,987
191 - Assistance to Co-operatives and other bodies	..	23,80,412	23,80,412
Total	6,62,396	27,12,003	33,74,399
<b>2405 - Fisheries</b>			
001 - Direction and Administration	13,10,112	4,50,393	17,60,505
101 - Inland Fisheries	22,04,820	7,92,087	29,96,907
109 - Extension and Training	..	16,275	16,275
Total	35,14,932	12,58,755	47,73,687
<b>2406 - Forestry and Wild Life</b>			
01 - Forestry			
001 - Direction and Administration	2,04,22,209	3,17,042	2,07,39,251
005 - Survey and Utilisation of Forest Resources	..	39,35,596	39,35,596
013 - Statistics	..	4,68,036	4,68,036
070 - Communications and Buildings	14,98,141	19,69,585	34,67,726
101 - Forest Conservation, Development and Regeneration	..	11,91,856	11,91,856
102 - Social and Farm Forestry	3,66,351	2,06,88,908	2,10,55,259
105 - Forest Produce	33,67,919	59,79,380	93,47,299
109 - Extension and Training	..	15,75,865	15,75,865
Total - 01	2,56,54,620	3,61,26,268	6,17,80,888
02 - Environmental Forestry and Wild Life			
110 - Wild Life Preservation	20,01,980	1,05,81,716	1,25,83,696
Total - 02	20,01,980	1,05,81,716	1,25,83,696
03 - Wasteland Development			
101 - National Wasteland Development Programme.	..	2,51,61,644	2,51,61,644
Total 03	..	2,51,61,644	2,51,61,644
Total - 01,02 and 03	2,76,56,600	7,18,69,628	9,95,26,228
<b>2407 - Plantations</b>			
01 - Tea			
800 - Other Expenditure	80,00,000	..	80,00,000
Total	80,00,000	..	80,00,000

STATEMENT No. 11 - *Contd.*

(Figures in italics represents charged expenditure)			
Heads 1	Actuals for 1993-94		
	Non-Plan 2	Plan 3	Total 4
	Rs.	Rs.	Rs.
<b>Expenditure Heads</b>			
<b>(Revenue Account) - Contd.</b>			
<b>C. Economic Services - Contd.</b>			
<b>2408 - Food, Storage and Warehousing</b>			
01 - Food			
001 - Direction and Administration	54,32,416	1,77,246	56,09,662
003 - Training	..	99,452	99,452
004 - Research	..	1,49,640	1,49,640
101 - Procurement and Supply	2,430	14,04,159	14,06,589
103 - Food Processing	..	2,50,000	2,50,000
Total	<u>54,34,846</u>	<u>20,80,497</u>	<u>75,15,343</u>
<b>2415 - Agricultural Research and Education</b>			
01 - Crop Husbandry			
004 - Research	..	22,65,672	22,65,672
277 - Education	..	4,37,494	4,37,494
Total -01	<u>..</u>	<u>27,03,166</u>	<u>27,03,166</u>
03 - Animal Husbandry			
004 - Research	..	27,00,591	27,00,591
Total - 03	<u>..</u>	<u>27,00,591</u>	<u>27,00,591</u>
Total - 01 and 03	<u>..</u>	<u>54,03,757</u>	<u>54,03,757</u>
<b>2425 - Co-operation</b>			
001 - Direction and Administration	43,71,901	15,99,907	59,71,808
003 - Training	..	1,34,958	1,34,958
101 - Audit of Co-operatives	..	1,99,504	1,99,504
105 - Information and Publicity	..	94,800	94,800
107 - Assistance to Credit Co-operatives	..	1,50,000	1,50,000
108 - Assistance to other Co-operatives	..	35,28,156	35,28,156
800 - Other Expenditure	..	2,04,958	2,04,958
Total	<u>43,71,901</u>	<u>59,12,283</u>	<u>1,02,84,184</u>
<b>2435 - Other Agricultural Programmes</b>			
01 - Marketing and Quality Control			
101 - Marketing facilities	..	13,31,910	13,31,910
Total - 01	<u>..</u>	<u>13,31,910</u>	<u>13,31,910</u>
60 - Others			
1. Dry Land Development Programmes	..	6,37,385	6,37,385

## STATEMENT No. 11 - Contd.

Heads 1	(Figures in italics represents charged expenditure)		
	Actuals for 1993-94		
	Non-Plan 2	Plan 3	Total 4
	Rs.	Rs.	Rs.
<b>Expenditure Heads (Revenue Account) - Contd. C. Economic Services - Contd.</b>			
2. High yielding varieties Programme	..	31,24,497	31,24,497
Total - 60	..	37,61,882	37,61,882
Total - 01 and 60	..	50,93,792	50,93,792
Total - C (a) - Agriculture and Allied Activities	9,92,15,686	19,34,16,271	29,26,31,957
(b) Rural Development			
<b>2501 - Special Programmes for Rural Development</b>			
01 - Integrated Rural Development Programme			
003 - Training	..	1,50,000	1,50,000
101 - Subsidy to District Rural Development Agencies	..	21,50,000	21,50,000
800 - Other Expenditure	..	4,00,000	4,00,000
Total - 01	..	27,00,000	27,00,000
04 - Integrated Rural Energy Planning Programmes			
101 - Development of Design and approach for area bound Block Level/ IRE Projects	..	3,54,854	3,54,854
105 - Project Implementation	..	15,00,482	15,00,482
Total - 04	..	18,55,336	18,55,336
Total - 01 and 04	..	45,55,336	45,55,336
<b>2505 - Rural Employment</b>			
01 - National Programmes	..	44,00,000	44,00,000
Total	..	44,00,000	44,00,000
<b>2515 - Other Rural Development Programmes</b>			
003 - Training	..	10,78,997	10,78,997
101 - Panchayati Raj	15,46,000	50,02,028	65,48,028
102 - Community Development	8,08,246	34,08,536	42,16,782
800 - Other Expenditure	(-) 37,827	..	(-) 37,827
Total	23,16,419	94,89,561	1,18,05,980
Total - C (b) - Rural Development	23,16,419	1,84,44,897	2,07,61,316



## STATEMENT No. 11 - Contd.

Heads 1	(Figures in italics represents charged expenditure)		
	Actuals for 1993-94		
	Non-Plan 2	Plan 3	Total 4
	Rs.	Rs.	Rs.
<b>Expenditure Heads</b>			
<b>(Revenue Account) - Contd.</b>			
<b>C. Economic Services - Contd.</b>			
(d) Irrigation and Flood Control			
<b>2702 - Minor Irrigation</b>			
01 - Surface Water			
103 - Diversion Schemes	27,00,100	1,41,56,199	1,68,56,299
Total - 01	<u>27,00,100</u>	<u>1,41,56,199</u>	<u>1,68,56,299</u>
80 - General			
001 - Direction and Administration	14,65,234	37,99,675	52,64,909
005 - Investigation	..	3,00,000	3,00,000
052 - Machinery and Equipment	..	49,815	49,815
799 - Suspense	..	(-) 28,18,826	(-) 28,18,826
800 - Other Expenditure	..	15,93,661	15,93,661
Total - 80	<u>14,65,234</u>	<u>29,24,325</u>	<u>43,89,559</u>
Total - 01 and 80	<u>41,65,334</u>	<u>1,70,80,524</u>	<u>2,12,45,858</u>
<b>2705 - Command Area Development</b>			
101 - Integrated Development of Agriculture Through Irrigation Facilities	..	5,00,049	5,00,049
Total	<u>..</u>	<u>5,00,049</u>	<u>5,00,049</u>
<b>2711 - Flood Control and Drainage</b>			
01 - Flood Control			
103 - Civil Works	5,00,000	11,99,148	16,99,148
Total	<u>5,00,000</u>	<u>11,99,148</u>	<u>16,99,148</u>
Total - C (d) - Irrigation and Flood Control	<u>46,65,334</u>	<u>1,87,79,721</u>	<u>2,34,45,055</u>
(c) Energy			
<b>2801 - Power</b>			
01 - Hydel Generation Hydro Electric Schemes	97,46,074	..	97,46,074
052 - Machinery and Equipment	1,50,706	..	1,50,706
101 - Purchase of Power	1,49,78,898	..	1,49,78,898
Total - 01	<u>2,48,75,678</u>	<u>..</u>	<u>2,48,75,678</u>
04 - Diesel, Gas Power Generation			
1 - Diesel Power Station, Gangtok	50,10,389	..	50,10,389
2 - Diesel Power Station, Mangan	32,609	..	32,609
Total - 04	<u>50,42,998</u>	<u>..</u>	<u>50,42,998</u>

## STATEMENT No. 11 - Contd.

Heads 1	(Figures in italics represents charged expenditure)		
	Actuals for 1993-94		
	Non-Plan 2	Plan 3	Total 4
	Rs.	Rs.	Rs.
<b>Expenditure Heads</b>			
<b>(Revenue Account) - Contd.</b>			
<b>C. Economic Services - Contd.</b>			
05 - Transmission and Distribution			
1 Distribution Line, Gangtok	23,02,258	..	23,02,258
2 Distribution Line, North Sikkim	17,29,473	..	17,29,473
3 Other Distribution Lines	22,07,215	..	22,07,215
4 Maintenance of transmission line and Sub-Station	26,99,006	..	26,99,006
5 Maintenance of electrical instalations under South Division	25,79,307	..	25,79,307
6 Maintenance of electrical instalations under West Division	17,83,326	..	17,83,326
7 Distribution Line under Singtam Sub-Division	10,14,366	..	10,14,366
8 Distribution Line under Ravongla Sub-Division	10,92,316	..	10,92,316
9 Distribution Line under Pakyong Sub-Division	9,50,222	..	9,50,222
10 Maintenance of T & D under REC	5,11,763	..	5,11,763
	<b>Total - 05</b>	<b>..</b>	<b>1,68,69,252</b>
005 - Investigation			
(i) Survey and Investigation	..	6,74,920	6,74,920
799 Suspense	..	(-) 6,98,903	(-) 6,98,903
	<b>Total - 005</b>	<b>(-) 23,983</b>	<b>(-) 23,983</b>
80 - General			
001 - Direction and Administration	3,15,87,060	88,02,711	(-) 4,03,89,771
	<b>Total - 80</b>	<b>88,02,711</b>	<b>4,03,89,771</b>
	<b>Total - 01, 04, 05 and 80</b>	<b>87,78,728</b>	<b>8,71,53,716</b>
2810 - Non-Conventional Sources of Energy			
01 - Bio - Gas			
800 - Others Expenditure	..	69,500	69,500
60 - Others			
800 - Other Expenditure	..	30,19,628	30,19,628
	<b>Total</b>	<b>30,89,128</b>	<b>30,89,128</b>
	<b>Total - C (e) - Energy</b>	<b>1,18,67,856</b>	<b>9,02,42,844</b>
(f) Industry and Minerals			
2851 - Village and Small Industries			
001 - Direction and Administration	25,60,844	6,08,824	31,69,668
003 - Training	37,79,824	43,40,842	81,20,666
004 - Research and Development	..	33,188	33,188
102 - Small Scale Industries	24,98,777	45,49,147	70,47,924

## STATEMENT No. 11 - Contd.

Heads 1	(Figures in italics represents charged expenditure) Actuals for 1993-94		
	Non-Plan 2	Plan 3	Total 4
	Rs.	Rs.	Rs.
<b>Expenditure Heads (Revenue Account) - Contd. C. Economic Services - Contd.</b>			
105 - Khadi and Village Industries	11,50,000	20,00,000	31,50,000
200 - Other Village Industries	..	28,28,204	28,28,204
Total	<u>99,89,445</u>	<u>1,43,60,205</u>	<u>2,43,49,650</u>
<b>2852 - Industries</b>			
08 - Consumer Industries			
600 - Others	..	4,90,973	4,90,973
Total	<u>..</u>	<u>4,90,973</u>	<u>4,90,973</u>
<b>2853 - Non-Ferrous Mining and Metallurgical Industries</b>			
02 - Regulation and Development of Mines			
001 - Direction and Administration	21,03,595	4,93,508	25,97,103
004 - Research and Development	..	4,48,105	4,48,105
102 - Mineral Exploration	..	8,30,294	8,30,294
Total - 02	<u>21,03,595</u>	<u>17,71,907</u>	<u>38,75,502</u>
Total - C (f) - Industry and Minerals	<u>1,20,93,040</u>	<u>1,66,23,085</u>	<u>2,87,16,125</u>
(g) Transport			
<b>3054 - Roads and Bridges</b>			
04 - District and Other Roads			
337 - Road Works	6,33,63,787	61,98,502	6,95,62,289
Total - 04	<u>6,33,63,787</u>	<u>61,98,502</u>	<u>6,95,62,289</u>
80 - General			
001 - Direction and Administration	1,22,71,440	50,80,179	1,73,51,619
004 - Research and Development	..	1,22,715	1,22,715
052 - Machinery and Equipment	89,99,564	..	89,99,564
799 - Suspense	..	8,45,560	8,45,560
Total - 80	<u>2,12,71,004</u>	<u>60,48,454</u>	<u>2,73,19,458</u>
Total - 04 and 80	<u>8,46,34,791</u>	<u>1,22,46,956</u>	<u>9,68,81,747</u>
<b>3055 - Road Transport</b>			
201 - Sikkim Nationalised Transport	12,58,78,666	25,05,755	12,83,84,421
Total	<u>12,58,78,666</u>	<u>25,05,755</u>	<u>12,83,84,421</u>
Total - C (g) - Transport	<u>21,05,13,457</u>	<u>1,47,52,711</u>	<u>22,52,66,168</u>

## STATEMENT No. 11 - Contd.

Heads 1	(Figures in italics represents charged expenditure)		
	Actuals for 1993-94		
	Non-Plan 2	Plan 3	Total 4
	Rs.	Rs.	Rs.
<b>Expenditure Heads</b>			
<b>(Revenue Account) - Contd.</b>			
<b>C. Economic Services - Contd.</b>			
(i) Science Technology and Environment			
3425 - Other Scientific Research			
60 - Others			
004 - Research and Development	..	40,76,972	40,76,972
600 - Other Schemes	..	1,46,441	1,46,441
Total - 60	..	42,23,413	42,23,413
3435 - Ecology and Environment			
03 - Environmental Research and Ecological Regeneration			
001 - Direction and Administration	..	5,14,104	5,14,104
003 - Environmental Education/Training/Extension	..	77,304	77,304
101 - Conservation Programmes	..	16,66,092	16,66,092
103 - Research and Ecological Regeneration	..	16,83,395	16,83,395
Total - 03	..	39,40,895	39,40,895
04 - Prevention and Control of Pollution			
103 - Prevention of Air and Water Pollution	..	35,574	35,574
Total - 04	..	35,574	35,574
Total - 03 and 04	..	39,76,469	39,76,469
Total - C (i)- Science Technology and Environment	..	81,99,882	81,99,882
(j) General Economic Services			
3451 - Secretariat-Economic Services			
090 - Secretariat	9,32,664	8,74,653	18,07,317
092 - Other Offices	57,337	9,68,773	10,26,110
102 - District Planning machinery	..	8,00,019	8,00,019
Total	9,90,001	26,43,445	36,33,446
3452 - Tourism			
01 - Tourist infrastructure			
101 - Tourist Centre	9,75,492	35,29,181	45,04,673
102 - Tourist Accommodation	20,73,255	13,22,041	33,95,296
103 - Tourist Transport Services	11,46,544	4,13,440	15,59,984
Total - 01	41,95,291	52,64,662	94,59,953

## STATEMENT No. 11 - Contd.

Heads 1	(Figures in italics represents charged expenditure)		
	Actuals for 1993-94		
	Non-Plan 2	Plan 3	Total 4
	Rs.	Rs.	Rs.
<b>Expenditure Heads</b>			
<b>(Revenue Account) - Contd.</b>			
<b>C. Economic Services - Concl'd.</b>			
80 - General			
001 - Direction and Administration	11,25,684	2,00,334	13,26,018
104 - Promotion and Publicity	..	84,76,286	84,76,286
800 - Other Expenditure	..	11,500	11,500
Total - 80	11,25,684	86,88,120	98,13,804
Total - 01 and 80	53,20,975	1,39,52,782	1,92,73,757
<b>3454 - Census Surveys and Statistics</b>			
02 - Surveys and Statistics	10,19,957	23,79,827	33,99,784
Total - 02	10,19,957	23,79,827	33,99,784
<b>3475 - Other General Economic Services</b>			
106 - Regulation of Weights and Measures	11,02,929	..	11,02,929
109 - Nehru Rojgar Yojana	..	19,72,346	19,72,346
Total	11,02,929	19,72,346	30,75,275
Total - C (j) - General Economic Services	84,33,862	2,09,48,400	2,93,82,262
Total - C - Economic Services	41,56,12,786	30,30,32,823	71,86,45,609
	22,59,74,845		
Total - Expenditure Heads (Revenue Account)	113,35,36,688	52,96,21,415	188,90,72,948
<b>Expenditure Heads (Capital Account)</b>			
<b>A. Capital Account of General Services</b>			
4059 - Capital Outlay on Public Works	..	2,81,68,859	2,81,68,859
Total - A - Capital Account of General Services	..	2,81,68,859	2,81,68,859
<b>B. Capital Account of Social Services</b>			
<b>(a) Education, Sports, Art and Culture</b>			
4202 - Capital Outlay on Education, Sports, Art and Culture	..	2,32,96,680	2,32,96,680
Total - B (a) - Education, Sports, Art and Culture	..	2,32,96,680	2,32,96,680
<b>(b) Health and Family Welfare</b>			
4210 - Capital Outlay on Medical and Public Health	..	11,04,78,110	11,04,78,110
Total - B (b) - Health and Family Welfare	..	11,04,78,110	11,04,78,110

## STATEMENT No. 11 - Concl'd.

Heads 1	(Figures in italics represents charged expenditure)		
	Actuals for 1993-94		
	Non-Plan 2	Plan 3	Total 4
	Rs.	Rs.	Rs.
<b>Expenditure Heads</b>			
<b>(Revenue Account) - Concl'd.</b>			
(c) Water Supply, Sanitation, Housing and Urban Development			
4215 - Capital Outlay on Water Supply and Sanitation	..	7,93,25,799	7,93,25,799
4216 - Capital Outlay on Housing	..	1,01,96,221	1,01,96,221
4217 - Capital Outlay on Urban Development	..	69,43,612	69,43,612
Total - B (c) - Water Supply, Sanitation, Housing and Urban Development	..	<u>9,64,65,632</u>	<u>9,64,65,632</u>
Total - B - Capital Account of Social Services	..	<u>23,02,40,422</u>	<u>23,02,40,422</u>
<b>C Capital Account of Economic Services</b>			
(a) Capital Account of Agriculture and Allied Activities			
4401 - Capital Outlay on Crop Husbandry	..	35,90,236	35,90,236
4403 - Capital Outlay on Animal Husbandry	..	30,50,829	30,50,829
4405 - Capital Account on Fisheries	..	13,72,292	13,72,292
4408 - Capital Outlay on Food, Storage and Warehousing	35,00,000	56,18,098	91,18,098
4425 - Capital Outlay on Co-operation	..	2,95,000	2,95,000
Total - C (a) - Capital Account of Agriculture and Allied Activities	35,00,000	1,39,26,455	1,74,26,455
(e) Capital Account of Energy			
4801 - Capital Outlay on Power Project	..	22,06,98,435	22,06,98,435
Total - C (e) - Capital Account of Energy	..	<u>22,06,98,435</u>	<u>22,06,98,435</u>
(f) Capital Account of Industry and Minerals			
4851 - Capital Account on Village and Small Industries	..	9,52,318	9,52,318
4860 - Capital Outlay on Consumer Industries	..	1,71,91,000	1,71,91,000
4885 - Other Capital Outlay on Industries and Minerals	..	60,00,000	60,00,000
Total - C (f) - Capital Account of Industry and Minerals	..	<u>2,41,43,318</u>	<u>2,41,43,318</u>
(g) Capital Account of Transport			
5054 - Capital Outlay on Roads and Bridges	..	13,26,99,076	13,26,99,076
5055 - Capital Outlay on Road Transport	..	1,39,91,017	1,39,91,017
Total - C (g) - Capital Account of Transport	..	<u>14,66,90,093</u>	<u>14,66,90,093</u>
(j) Capital Account of General Economic Services			
5452 - Capital Outlay on Tourism	..	35,28,734	35,28,734
5465 - Investment in General Financial and Trading Institute	..	19,07,600	19,07,600
Total - C (j) - Capital Account of General Economic Services	..	<u>54,36,334</u>	<u>54,36,334</u>
Total - C - Capital Account of Economic Services	<u>35,00,000</u>	<u>41,08,94,635</u>	<u>41,43,94,635</u>
Total - Expenditure Heads (Capital Account)	<u>35,00,000</u>	<u>66,93,03,916</u>	<u>67,28,03,916</u>
GRAND TOTAL EXPENDITURE :	22,59,14,845	119,89,25,331	256,18,76,864
	<u>113,70,36,688</u>	<u>119,89,25,331</u>	<u>256,18,76,864</u>

**STATEMENT No. 12 - DETAILED STATEMENT OF CAPITAL  
EXPENDITURE DURING AND TO END OF THE YEAR 1993-94**

Nature of Expenditure  (1)	Expenditure during 1993-94			Expenditure to the end of 1993-94
	Non-Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.	(5) Rs.
<b>Expenditure Heads (Capital Account)</b>				
<b>A- Capital Account of General Services</b>				
<b>4059 - Capital Outlay on Public Works</b>				
80 - General				
051 - Construction	..	2,81,68,859	2,81,68,859	26,57,81,497
201 - Acquisition of Land	..	..	..	14,06,514
Total : 80	..	2,81,68,859	2,81,68,859	26,71,88,011
Total : 4059-Capital Outlay on Public Works	..	2,81,68,859	2,81,68,859	26,71,88,011
Total : A- Capital Account of General Services	..	2,81,68,859	2,81,68,859	26,71,88,011
<b>B- Capital Account of Social Services</b>				
<b>(a) Education, Sports, Art and Culture</b>				
<b>4202- Capital Outlay on Education, Sports, Art and Culture</b>				
01- General Education				
201- Elementary Education	..	89,00,949	89,00,949	8,51,83,244
202- Secondary Education	..	95,72,228	95,72,228	12,72,17,649
203- University and Higher Education	..	13,01,235	13,01,235	2,09,77,696
800- Other Expenditure	..	..	..	1,99,938
Total : 01	..	1,97,74,412	1,97,74,412	23,35,78,527
02- Technical Education				
103- Technical School	..	2,39,166	2,39,166	23,04,100
800- Other Expenditure	..	..	..	16,09,343
Total : 02	..	2,39,166	2,39,166	39,13,443
03- Sports and Youth Services, Sports Stadia				
101- Youth Hostels	..	..	..	1,35,266
800- Other Expenditure	..	11,82,685	11,82,685	2,02,92,966
Total : 03	..	11,82,685	11,82,685	2,04,28,232
04- Art and Culture				
106- Museums	..	1,00,000	1,00,000	10,94,956
800- Other Expenditure	..	20,00,417	20,00,417	58,47,479
Total : 04	..	21,00,417	21,00,417	69,42,435
Total: 4202- Capital Outlay on Education, Sports, Art and Culture	..	2,32,96,680	2,32,96,680	26,48,62,637
Total : B(a)- Education, Sports, Art and Culture	..	2,32,96,680	2,32,96,680	26,48,62,637

## STATEMENT No. 12 - Contd.

Nature of Expenditure (1)	Expenditure during 1993-94			Expenditure to the end of 1993-94 (5) Rs.
	Non-Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.	
<b>Expenditure Heads (Capital Account)</b>				
<b>B. Capital Account of Social Services - Contd.</b>				
(b)- Health and Family Welfare				
<b>4210- Capital Outlay on Medical and Public Health</b>				
01- Urban Health Services				
110- Hospital and Dispensaries	..	10,05,76,629	10,05,76,629	15,95,61,676
Total : 01	..	10,05,76,629	10,05,76,629	15,95,61,676
02- Rural Health Services				
101- Health Sub-Centres	..	52,96,828	52,96,828	3,48,19,804
103- Primary Health Centres	..	46,04,653	46,04,653	1,90,24,100
104- Community Health Centres	..	..	..	69,77,270
110- Hospital and Dispensaries	..	..	..	16,10,200
Total : 02	..	99,01,481	99,01,481	6,24,31,374
03- Medical Education, Training and Research				
105- Allopathy	..	..	..	3,88,88,743
Total : 03	..	..	..	3,88,88,743
04- Public Health				
200- Other Programmes	..	..	..	11,881
Total: 04-Public Health	..	..	..	11,881
80- General				
800- Other Expenditure	..	..	..	5,89,642
Total: 80	..	..	..	5,89,642
Total: 4210-Capital Outlay On Medical and Public Health	..	11,04,78,110	11,04,78,110	26,14,83,316
Total: B(b)- Health and Family Welfare	..	11,04,78,110	11,04,78,110	26,14,83,316
(c)- Water Supply, Sanitation, Housing and Urban Development				
<b>4215- Capital Outlay on Water Supply and Sanitation</b>				
01- Water Supply				
101- Urban Water Supply (Gangtok)	..	1,57,48,787	1,57,48,787	10,25,93,550
102- Rural Water Supply	..	6,02,34,377	6,02,34,377	43,16,34,694
Total : 01	..	7,59,83,164	7,59,83,164	53,42,28,244



## STATEMENT No. 12 - Contd.

Nature of Expenditure (1)	Expenditure during 1993-94			Expenditure to the end of 1993-94 (5) Rs.
	Non-Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.	
<b>Expenditure Heads (Capital Account) - Contd.</b>				
<b>B- Capital Account of Social Services - Contd.</b>				
02- Sewerage and Sanitation				
106- Sewerage Services				
(i) Construction of Drainage and Sewerage System in Gangtok	..	29,53,333	29,53,333	4,22,70,436
(ii) Construction of Drainage and Sewerage System in Other Urban Areas	..	3,89,302	3,89,302	35,65,851
Total : 02	..	33,42,635	33,42,635	4,58,36,287
Total : 4215- Capital Outlay on Water Supply and Sanitation	..	7,93,25,799	7,93,25,799	58,00,64,531
4216- Capital Outlay on Housing				
01- Government Residential Buildings				
106- General Poll Accommodation	..	79,17,659	79,17,659	11,87,36,355
107- Police Housing	..	..	..	1,38,69,167
700- Other Housing (Construction of Quarters for Doctors working in Rural Primary Health Centres)	..	..	..	16,65,790
Total : 01	..	79,17,659	79,17,659	13,42,71,312
80- General				
201- Investment in Housing Boards	..	..	..	71,49,000
800- Other Expenditure	..	22,78,562	22,78,562	1,00,50,500
Total : 80- General	..	22,78,562	22,78,562	1,71,99,500
Total : 4216- Capital Outlay on Housing	..	1,01,96,221	1,01,96,221	15,14,70,812
4217- Capital Outlay on Urban Development				
03- Intergrated Development of Small and Medium Towns				
051- Construction	..	69,43,612	69,43,612	1,98,09,783
Total : 03	..	69,43,612	69,43,612	1,98,09,783
Total : 4217- Capital Outlay on Urban Development	..	69,43,612	69,43,612	1,98,09,783
Total : B(c)- Water Supply, Sanitation, Housing and Urban Development	..	9,64,65,632	9,64,65,632	75,13,45,126

## STATEMENT No. 12 - Contd.

Nature of Expenditure (1)	Expenditure during 1993-94			Expenditure to the end of 1993-94
	Non-Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.	(5) Rs.
<b>Expenditure Heads (Capital Account) - Contd.</b>				
<b>B- Capital Account of Social Services - Contd.</b>				
(c)- Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes				
4225- Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes				
02- Welfare of Scheduled Tribes				
102- Economic Development	..	..	..	6,43,692
Total : 02	..	..	..	6,43,692
Total : 4225- Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	..	..	..	6,43,692
Total : B(c)- Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	..	..	..	6,43,692
(g)- Social Welfare and Nutrition				
4235- Capital Outlay on Social Security and Welfare				
02- Social Welfare				
103- Women's Welfare	..	..	..	17,84,694
104- Welfare of Aged, Infirm & Destitute	..	..	..	91,584
106- Correctional Services	..	..	..	1,26,000
800- Other Expenditure	..	..	..	8,06,379
Total : 02	..	..	..	28,08,657
Total : 4235- Capital Outlay on Social Security and Welfare	..	..	..	28,08,657
Total : B(g)- Social Welfare and Nutrition	..	..	..	28,08,657
(h)- Others				
4250- Capital Outlay on Other Social Services				
800- Other Expenditure	..	..	..	1,82,057
Total : 4250- Capital Outlay on Other Social Services	..	..	..	1,82,057

STATEMENT No. 12 - *Contd.*

Nature of Expenditure  (1)	Expenditure during 1993-94			Expenditure to the end of 1993-94
	Non-Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.	(5) Rs.
<b>Expenditure Heads (Capital Account) - Contd.</b>				
<b>B- Capital Account of Social Services - Concl'd.</b>				
Total : B(h)- Others	..	..	..	1,82,057
Total : B- Capital Account of Social Services (a+b+c+e+g+h)	..	23,02,40, 22	23,02,40,422	128,13,25,485
<b>C. Capital Account of Economic Services</b>				
(a) Capital Account of Agriculture and Allied Activities				
<b>4401- Capital Outlay on Crop Husbandry</b>				
103- Seeds	..	..	..	31,91,172
104- Agricultural Farms	..	10,96,791	10,96,791	1,99,70,274
107- Plant Protection	..	5,99,469	5,99,469	23,16,721
108- Commercial Crops	..	..	..	29,28,201
109- Extension and Training	..	..	..	5,10,851
113- Agricultural Engineering	..	99,337	99,337	12,80,871
119- Horticulture and Vegetable Crops	..	10,76,141	10,76,141	53,67,629
190- Investment in Public Sector and Other Undertakings	..	3,17,512	3,17,512	14,19,218
800- Other Expenditure	..	4,00,986	4,00,986	12,03,682
Total : 4401- Capital Outlay on Crop Husbandry	..	35,90,236	35,90,236	3,81,88,619
<b>4403- Capital Outlay on Animal Husbandry</b>				
101- Veterinary Services and Animal Health	..	30,50,829	30,50,829	3,94,36,747
800- Other Expenditure	..	..	..	31,25,667
Total : 4403- Capital Outlay on Animal Husbandry	..	30,50,829	30,50,829	4,25,62,414
<b>4404- Capital Outlay on Dairy Development</b>				
102- Dairy Development Projects	..	..	..	1,87,75,792
Total : 4404 - Capital Outlay On Dairy Development	..	..	..	1,87,75,792
<b>4405- Capital Outlay on Fisheries</b>				
101- Inland fisheries	..	13,72,292	13,72,292	1,60,05,942
Total : 4405- Capital Outlay on Fisheries	..	13,72,292	13,72,292	1,60,05,942

## STATEMENT No. 12 - Contd.

Nature of Expenditure (1)	Expenditure during 1993-94			Expenditure to the end of 1993-94
	Non-Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.	(5) Rs.
<b>Expenditure Heads (Capital Account) - Contd.</b>				
<b>C- Capital Account of Economic Services - Contd.</b>				
<b>4406- Capital Outlay on Forestry and Wild Life</b>				
01- Forestry				38,96,161
105- Forest Produce	..	..	..	
Total : 01	..	..	..	38,96,161
Total : 4406- Capital Outlay on Forestry and Wild Life	..	..	..	38,96,161
<b>4408- Capital Outlay on Food Storage and Warehousing</b>				
01- Food				
101- Procurement and Supply	35,00,000	23,99,254	58,99,254	1,86,64,282
800- Other Expenditure	..	..	..	30,15,000
Total : 01	35,00,000	23,99,254	58,99,254	2,16,79,282
02- Storage and Warehousing				
101- Rural Godown Programmes	..	32,18,844	32,18,844	2,19,04,383
800- Other Expenditure	..	..	..	55,84,353
Total : 02	..	32,18,844	32,18,844	2,74,88,736
Total : 4408- Capital Outlay on Food Storage and Warehousing	35,00,000	56,18,098	91,18,098	4,91,68,018
<b>4415 - Capital Outlay on Agricultural Research and Education</b>				
80 - General				
004 - Research	..	..	..	11,41,542
Total : 80	..	..	..	11,41,542
Total : 4415- Capital Outlay on Agricultural Research and Education	..	..	..	11,41,542
<b>4425- Capital Outlay on Co-operation</b>				
106- Investments in Multipurpose Rural Co-operatives	..	95,000	95,000	34,00,500
107- Investments in Credit Co-operatives	..	..	..	62,74,529
108- Investment in other Co-operatives	..	2,00,000	2,00,000	58,15,000
190- Investment in Public Sector and other Undertakings	..	..	..	44,98,932
200- Other Investments	..	..	..	6,89,400
Total : 4425- Capital Outlay on Co-operation	..	2,95,000	2,95,000	2,06,78,361

## STATEMENT No. 12 - Contd.

Nature of Expenditure (1)	Expenditure during 1993-94			Expenditure to the end of 1993-94 (5) Rs.
	Non-Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.	
<b>Expenditure Heads (Capital Account) - Contd.</b>				
<b>C- Capital Account of Economic Services - Contd.</b>				
<b>4435- Capital Outlay on Other Agricultural Programmes</b>				
01- Marketing and Quality Control				
101- Marketing Facilities	..	..	..	8,87,197
Total : 01	..	..	..	8,87,197
60 - Others				
Dry Land Agricultural Programme	..	..	..	2,57,741
Total : 60	..	..	..	2,57,741
Total : 4435- Capital Outlay on Other Agricultural Programmes	..	..	..	11,44,938
Total : C-(a)- Capital Account of Agricultural and Allied Activities	35,00,000	1,39,26,455	1,74,26,455	19,15,61,787
(e)- Capital Account of Energy				
<b>4801- Capital Outlay on Power Projects</b>				
01- Hydrel Generation				
(i)- Rongnichu Hydrel Scheme-Stage II	..	..	..	3,61,80,155
(ii)- Rimbi Hydro Electric Scheme-Stage II	..	..	..	1,01,23,599
(iii)- Miyong Hydrel Scheme	..	3,89,56,588	3,89,56,588	13,90,68,814
(iv)- Upper Rongnichu Hydrel Schemes	..	5,19,93,861	5,19,93,861	21,82,45,546
(v)- Kalezhkhola Hydrel Schemes	..	1,99,91,403	1,99,91,403	5,18,24,385
(vi)- Rathang Hydrel Project	..	65,99,677	65,99,677	2,29,27,277
(vii)- Generation Schemes through loan from Power Finance Corporation	..	..	..	12,49,96,709
(viii)- Other Schemes	..	1,94,73,358	1,94,73,358	6,43,29,257
(ix)- Rongnichu Hydro 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 Hydrel Schemes	..	..	..	6,74,294
(xiii)- Chakung Hydrel Schemes	..	..	..	7,03,685
(xiv)- Other Mini/Micro Hydrel Schemes	..	..	..	1,48,59,311
(xv)- Renovation of old Power House	..	..	..	95,82,939
Total : 01	..	13,70,14,887	13,70,14,887	75,53,42,543
04- Diesel/ Gas Power Generation				
052- Machinery and Equipment	..	..	..	24,18,732
Total : 04	..	..	..	24,18,732

## STATEMENT No. 12 - Contd.

Nature of Expenditure (1)	Expenditure during 1993-94			Expenditure to the end of 1993-94
	Non-Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.	(5) Rs.
<b>Expenditure Heads (Capital Account) - Contd.</b>				
<b>C- Capital Account of Economic Services - Contd.</b>				
05- Transmission and Distribution				
(i)- Other Distribution Schemes	..	6,42,39,454	6,42,39,454	40,57,59,501
800- Other Expenditure	..	..	..	1,74,12,900
Total : 05-Transmission and Distribution	..	6,42,39,454	6,42,39,454	42,31,72,401
06- Rural Electrification				
052- Machinery and Equipment	..	..	..	1,06,32,320
800- Other Expenditure				
(i)- Rural Electrification Schemes	..	42,33,536	42,33,536	7,49,76,285
(ii)- North Sikkim Distribution Line	..	..	..	1,10,64,850
(iii)- Rural Electrification Schemes Financed by Loan from R.E.C.	..	1,52,10,558	1,52,10,558	33,27,00,844
Total : 06	..	1,94,44,094	1,94,44,094	42,93,74,299
Total : 4801- Capital Outlay on Power Projects	..	22,06,98,435	22,06,98,435	161,03,07,975
Total : C(c)- Capital Account of Energy	..	22,06,98,435	22,06,98,435	161,03,07,975
(f) Capital Account of Industry and Minerals				
4851- Capital Outlay on Village and Small Industries				
101- Industrial Estates	..	..	..	64,67,034
102- Small Scale Industries	..	9,52,318	9,52,318	52,00,896
Total : 4851- Capital Outlay on Village and Small Industries	..	9,52,318	9,52,318	1,16,67,930
4853- Capital Outlay on Non-ferrous Mining and Metallurgical Industries				
01- Mineral Exploration and Development				
004- Research and Development	..	..	..	5,21,749
Total : 01	..	..	..	5,21,749
60- Other Mining and Metallurgical Industries				
190 - Investment in Public Sector and Other Undertaking	..	..	..	1,22,75,000
800- Other Expenditure	..	..	..	58,18,104
Total : 60- Metallurgical Industries	..	..	..	1,80,93,104
Total : 4853- Capital Outlay on Non- ferrous Mining and Metallurgical Industries	..	..	..	1,86,14,853

## STATEMENT No. 12 - Contd.

Nature of Expenditure (1)	Expenditure during 1993-94			Expenditure to the end of 1993-94
	Non-Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.	(5) Rs.
<b>Expenditure Heads (Capital Account) - Contd.</b>				
<b>C- Capital Account of Economic Services - Contd.</b>				
<b>4860- Capital Outlay on Consumer Industries</b>				
(i)- Investment in Indian Telephone Industries	..	..	..	25,94,282
(ii)- Investment in Sikkim Jewels	..	..	..	1,43,46,000
(iii)- Investment in Roller Flour Mills	..	..	..	39,53,929
(iv)- Investment in Sikkim Time Corporation	..	1,71,91,000	1,71,91,000	7,02,54,000
(v)- Ginger processing Plant	..	..	..	1,00,000
(vi)- Investment in B.O.G. Ltd.	..	..	..	14,03,057
(vii)- Tea	..	..	..	33,87,913
(viii)- Investment in Cold Storage	..	..	..	27,90,000
(ix)- Other Industries	..	..	..	2,43,92,000
Total : 4860- Capital Outlay on Consumer Industries	..	1,71,91,000	1,71,91,000	12,32,21,181
<b>4885 - Other Capital Outlay on Industries and Minerals</b>				
01 - Investment in Industrial Financial Institutions				
190 - investments in Public Sector and Other undertaking	..	60,00,000	60,00,000	6,31,70,000
Total : 4885- Other Capital Outlay on Industries and Minerals	..	60,00,000	60,00,000	6,31,70,000
Total : C(I)- Capital Account of Industry and Minerals	..	2,41,43,318	2,41,43,318	21,66,73,964
<b>(g) Capital Account of Transport</b>				
<b>5054 - Capital Outlay on Roads and Bridges</b>				
02 - Strategic and Border Roads (100% C.S.S)				
337 - Road Works	..	..	..	23,41,19,612
04 - District and Other Roads				
337 - Road Works	..	12,46,99,581	12,46,99,581	114,37,74,012
800 - Other Expenditure	..	79,99,495	79,99,495	9,74,45,371
Total : 5054 - Capital Outlay on Roads and Bridges	..	13,26,99,076	13,26,99,076	147,53,39,995
<b>5055 - Capital Outlay on Road Transport</b>				
050 - Lands and Buildings	..	42,57,368	42,57,368	1,94,47,737
102 - Acquisition of Fleet	..	89,88,774	89,88,774	13,10,75,008
103 - Workshop Facilities	..	7,44,875	7,44,875	3,74,15,219
190 - Investments in Public Sector and Other Undertakings	..	..	..	30,00,000

## STATEMENT No. 12 - Concl'd.

Nature of Expenditure	Expenditure during 1993-94			Expenditure to the end of 1993-94
	Non-Plan (1)	Plan (2) Rs.	Total (3) Rs.	(4) Rs.
<b>Expenditure Heads (Capital Account) - Contd.</b>				
<b>C- Capital Account of Economic Services - Concl'd.</b>				
800 - Other Expenditure	..	..	..	64,78,785
Total : 5055 - Capital Outlay on Road Transport	..	1,39,91,017	1,39,91,017	19,74,16,749
Total : C (g)- Capital Account of Transport	..	14,66,90,093	14,66,90,093	167,27,56,744
<b>(j) - Capital Account of General Economic Services</b>				
<b>5452 - Capital Outlay on Tourism</b>				
01 - Tourist Infrastructure				
101 - Tourist Centre	..	5,05,544	5,05,544	63,56,768
102 - Tourist Accommodation	..	30,23,190	30,23,190	84,74,308
190 - Investment in Public Sector and Other Undertakings	..	..	..	2,98,000
800 - Other Expenditure	..	..	..	2,52,63,991
Total : 01 -	..	35,28,734	35,28,734	4,03,93,067
Total : 5452 - Capital Outlay on Tourism	..	35,28,734	35,28,734	4,03,93,067
<b>5465 - Investment in General Financial and Trading Institutions</b>				
01- Investment in General Financial and Trading Institutions				
190 - Investment in State Bank of Sikkim	..	19,07,600	19,07,600	19,07,600
02 - Investment in Trading Institution	..	..	..	21,00,000
Total : 5465 - Investment in General Financial and Trading Institutions	..	19,07,600	19,07,600	40,07,600
Total : C(j)- Capital Account of General Economic Services	..	54,36,334	54,36,334	4,44,00,667
Total : C- Capital Account of Economic Services (a+e+f+g+j)	35,00,000	41,08,94,635	41,43,94,635	373,57,01,137
<b>TOTAL : EXPENDITURE HEADS (Capital Account) (A+B+C)</b>	<b>35,00,000</b>	<b>66,93,03,916</b>	<b>67,28,03,916</b>	<b>528,42,14,633</b>



**STATEMENT No. 13- STATEMENT SHOWING DETAILS OF INVESTMENT OF GOVERNMENT IN  
STATUTORY CORPORATIONS, COMPANIES, BANKS AND CO-OPERATIVE SOCIETIES, ETC.,  
UPTO THE END OF 1993-94**

Sl. No.	Name of the Concern	Years of Investment	Details of Investment Type	Number of share and percentage of Government to the total paid up capital	Face Value of each share	Amount invested to the end of 1993-93	Amount of dividend declared and credited to Government during year.	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
(i)	<b>Statutory Corporations</b>				Rs.	Rs.	Rs.	
1.	State Bank of Sikkim	1968 1993-94	Equity Shares (a)	26,000 (63.98%)	100 but called 50	13,00,000 19,07,600	..	
2.	Sikkim Mining Corporation	1960 1978-79 1979-80	do (a) (a)	29,245 (51%)	100	29,24,500 15,00,000 5,00,000	.. .. ..	
3.	State Trading Corporation	(a) 1975-76 to 1978-79 1979-80 1991-92	Equity Shares -do- -do-	10,000 1,000 (100%) 5,000	100 100 100	10,00,000 1,00,000 5,00,000	.. .. ..	(a) Detailed information is awaited.
4.	Sikkim Time Corporation	1976-77 to 1978-79 1980-81 1982-83 1993-94 1985-86 1987-88 1988-89 1989-90 1990-91 1991-92 1992-93	Equity Shares -do- -do- -do- -do- -do- -do- -do- -do- -do- -do-	3,800 (100%) 200 (100%) 800 (100%) 17,191 (100%) * 8,900 (100%) * 1,900 (100%) * 6,454 (100%) 12,809 (100%)	1000 1000 1000 1000 1000 * 1000 * 1000 * 1000 1000	38,00,000 2,00,000 8,00,000 1,71,91,000 3,00,000 89,00,000 70,00,000 19,00,000 1,60,00,000 64,54,000 1,28,09,000	.. .. .. 15,00,000 .. .. .. .. .. .. .. ..	*Detailed information is awaited. Dividend relates to 1986-87 & 1988-89. This was declared in 1991-92 and credited into Government accounts in the year 1991-92.

## 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 1993-94	Amount of dividend declared and credited to Government during the year.	Remarks
			Type	Number of share and percentage of Government to the total paid up capital				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
					Rs.	Rs.	Rs.	
5.	Sikkim Industrial Development and Investment Corporation	1977-78 to 1978-79	Equity Shares	2,130 (100%)	1000	21,30,000	..	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 the State Government concerned shall have any claim in the event of winding up or liquidation of the company and the amount to Special Reserve Fund may be utilised by the company only for such purposes as are approved by the State Government and the IDBI. No dividend shall be payable other wise than out of the profits of the year or the period or any other undistributed profits and of the Company and no dividend shall carry interest as against the Company". * Detailed information awaited.
		1979-80	-do-	1,000 (100%)	1000	10,00,000	..	
		1980-81	-do-	1,000 (100%)	1000	10,00,000	..	
		1981-82	-do-	5,130 (100%)	1000	51,30,000	..	
		1982-83	-do-	1,800 (100%)	1000	18,00,000	..	
		1983-84	-do-	2,200 (100%)	1000	22,00,000	..	
		1984-85	-do-	2,000 (100%)	1000	20,00,000	..	
		1985-86	-do-	1,800 (100%)	1000	18,00,000	..	
		1986-87	-do-	2,700 (100%)	1000	27,00,000	..	
		1987-88	-do-	6,300 (100%)	1000	63,00,000	..	
		1988-89	-do-	* (100%)	*	51,70,000	..	
		1989-90	-do-	8,550 (52%)	1000	85,50,000	..	
		1990-91	-do-	*	*	60,00,000	..	
		1991-92	-do-	8,000 (51.85%)	1000	80,00,000	..	
		1992-93	-do-	5,000 (100%)	1000	50,00,000	..	
		1993-94	-do-	6,000	1000	60,00,000	..	

## 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 1993-94	Amount of dividend declared and credited to Government during the year.	Remarks
			Type	Number of share and percentage of Government to the total paid up capital				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
					Rs.	Rs.	Rs.	
6.	Sikkim Livestock Development Corporation	1976-77	-do-	1,400 (100%)	1000	14,00,000	..	
		1979-80	-do-	800 (100%)	1000	8,00,000	..	
				Total- Statutory Corporations		15,20,66,100	15,00,000	
(ii)	<b>Companies</b>							
7.	Sikkim Jewels Company	1972	(b)	4,100 (53.78%)	100	4,10,000	..	
		1990-91	(b)	(b)	(b)	90,00,000	..	(b) Detailed Information is awaited.
		1991-92	Equity Shares	43,460 (97%)	100	43,46,000	..	
		1992-93	-do-	10,000 (100%)	100	10,00,000	..	
8.	Sikkim Distilleries Limited	*	Preference Shares	350	100	35,000	..	* Information is awaited.
		1976-77	Equity	9,09,038	5	45,45,190	..	
		1977-78 to 1978-79	Bonus Shares	5,67,797	5	28,38,985	..	
		1980-81	-do-	1,84,604	5	9,23,020	..	
		1981-82	-do-	13,84,532	5	69,22,660	..	
9.	Star Cinema (d)	1962	Share Capital	1,750	100	1,75,000	..	(d) Detailed information is awaited.
10.	Denzong Cinema (e)	1962	do	do	100	1,75,000	..	(e) Detailed information is awaited.
11.	Sikkim Flour Mills Limited	1977-78 to	Equity					* Sikkim Flour Mill and Sikkim Fruit Preservation Factory have been leased out and accordingly the Government is to receive the lease amount of Rs.6.80 lakhs from Sikkim Flour Mill and Rs. 6.90 lakhs from Sikkim Fruit Pre-
		1979-80	Shares	43,00	1000	43,00,000	..	
		1980-81	-do-	900	1000	9,00,000	..	
		1981-82	-do-	2,900	1000	29,00,000	..	

## STATEMENT No. 13- Contd.

Sl. No.	Name of the Concern	Years of Investment	Details of Investment Type	Number of share and percentage of Government to the total paid up capital	Face Value of each share	Amount invested to the end of 1993-94	Amount of dividend declared and credited to Government during the year.	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		1982-83	-do-	1,100	1000	11,00,000	..	<p>servation Factory per annum. This is with effect from 1987 - 88 and the above amounts are required to be credited to Government Accounts under the Major head 0852- Industry as per the existing arrangement. However, in the absence of details like Bank Receipts No. and Month of account of crediting of lease amounts if any, the position could not be verified.  * Detailed information is awaited.</p>
		1984-85	-do-	10,000	100	10,00,000	..	
		1985-86	-do-	600	1000	6,00,000	..	
		1986-87	-do-	1,700	1000	17,00,000	..	
		1987-88	-do-	1,100	1000	11,00,000	..	
		1988-89	-do-	* (100%)	*	8,00,000	..	
		1989-90	-do-	332.5 (100%)	1000	3,32,500	..	
		1990-91	-do-	*	*	18,00,000	..	
		1991-92	-do-	500 (100%)	1000	5,00,000	..	
12.	Cold Storage	1992-93	Equity Shares	1,118 (100%)	1000	11,18,000	..	
13.	Government Fruit Preservation Factory	1985-86	Equity Shares	1,040	1000	10,40,000	..	
		1986-87	-do-	2,400	1000	24,00,000	..	
14.	Indian Telephone Industries	1990-91	-do-	*	*	9,90,606	..	* Detailed Information is awaited.
15.	Ginger Processing Plant	1990-91	Equity Shares	*	*	1,00,000	..	* Detailed Information is awaited.
Total Companies:						5,30,51,961	..	

## STATEMENT No. 13- Concl'd.

Sl. No.	Name of the Concern	Years of Investment	Details of Investment Type	Number of share and percentage of Government to the total paid up capital	Face Value of each share	Amount invested to the end of 1993-94	Amount of dividend declared and credited to Government during the year.	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>(iii) Bank and Co-operative Societies.</b>								
16.	State Bank of India	1966	Equity Shares	75	350	26,250	..	
17.	Sikkim Consumers Co-operative Society	1975-76 1976-77	-do- -do-	12,320 4,000	25 25	3,08,000 1,00,000	..	
18.	Joint Ventures	1976-77	-do-	1,020 (51%)	100	1,02,000	..	(f) The Dikchu Copper Zinc project is not yet implemented. The amount of Rs. 10.10 lakhs shown as investment in the Project is actually the expenditure incurred in the investigative works by way of labour charges and other incidental charges.
19.	Dikchu Copper Zinc Project	1977-78	(f)	(f)	(f)	10,10,000	..	(g) Detailed information is awaited.
20.	Wood Working Centre, Singtam (g)	1977-78	Equity Shares	1,020	100	1,02,000	..	(A) Details dividend received is awaited.
Total : Bank and Co-operatives Societies						16,48,250	..	
<b>GRAND TOTAL</b>						<b>20,67,66,311</b>	<b>15,00,000 (A)</b>	

**Reconciliation Statement Between Statement No. 12 and Statement No.13 during 1993-94**

Investment as per Statement No.12	Rs.	Investment as per Statement No. 13	Rs.
<b>4860- Capital Outlay on Consumer Industries</b>			
Investment in Sikkim Time Corporation	1,71,91,000	(i) Sikkim Time Corporation	1,71,91,000
<b>4885- Other Capital Outlay on Industries and Minerals</b>			
Investment in Public Sector and Other Undertaking	60,00,000	(ii) Sikkim Industrial Development and Investment Corporation	60,00,000
<b>5465- Investment in General Financial and Trading Institutions</b>			
Investment in State Bank of Sikkim	19,07,600	(iii) State Bank of Sikkim	19,07,600

**STATEMENT No. 14 - STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE  
(OTHER THAN ON REVENUE ACCOUNT) TO THE END OF 1993-94 AND THE PRINCIPAL SOURCES  
FROM WHICH THE FUND WERE PROVIDED FOR THE EXPENDITURE.**

CAPITAL AND OTHER EXPENDITURE	On 1st April, 1993	During the year <i>(In lakhs of rupees)</i>	On 31st March, 1994
<b>Capital Expenditure</b>			
<b>A. Capital Account of General Services</b>	23,90.19	2,81.69	26,71.88
<b>B. Capital Account of Social Services</b>			
(a) Education, Sports, Art and Culture	24,15.66	2,32.97	26,48.63
(b) Health and Family Welfare	15,10.06	11,04.78	26,14.84
(c) Water Supply, Sanitation, Housing and Urban Development	65,48.81	9,64.65	75,13.46
(e) Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	6.43	...	6.43
(g) Social Welfare and Nutrition	28.08	...	28.08
(h) Others	1.82	...	1.82
Total -B- Capital Account of Social Services	<u>1,05,10.86</u>	<u>23,02.40</u>	<u>1,28,13.26</u>
<b>C. Capital Account of Economic Services</b>			
(a) Capital Account of Agriculture and Allied Activities	17,41.35	1,74.26	19,15.61
(b) Capital Account of Energy	1,38,96.10	22,06.99	1,61,03.09
(f) Capital Account of Industry and Minerals	19,25.31	2,41.43	21,66.74
(g) Capital Account of Transport	1,52,60.66	14,66.90	1,67,27.56
(j) Capital Account of General Economic Services	3,89.64	54.37	4,44.01
Total- C-Capital Account of Economic Services	<u>3,32,13.06</u>	<u>41,43.95</u>	<u>3,73,57.01</u>
Total- Capital Expenditure	<u>4,61,14.11</u>	<u>67,28.04</u>	<u>5,28,42.15</u>
<b>Loans and Advances</b>			
Loans and Advances for various services			
Social and Community Services	43.59	..	43.59
General Economic Services	19.08	..	19.08
Agriculture and Allied Services	51.57	..	51.57
Industry and Minerals	7,15.83	(-) 63.70	6,52.13
Transport and Communication	1.43	(-) 0.05	1.38
Loans to Government Servants, etc.	2,23.98	(+) 12.18	2,36.16
Miscellaneous Loans	50.55	..	50.55
Total-Loans and Advances	<u>11,06.03</u>	<u>(-) 51.57</u>	<u>10,54.46</u>
Appropriation to Contingency Fund	<u>50.00</u>	<u>..</u>	<u>50.00</u>
Total- Capital and Other Expenditure	<u>4,72,69.90</u>	<u>66,76.47</u>	<u>5,39,46.37</u>
<b>Principal Sources of Funds</b>			
Revenue Surplus	2,94,06.93	36,02.16	3,30,09.09
Debt :-			
Internal Debt of State Government	74,54.10	6,73.41	81,27.51
Loans and Advances from the Central Government	92,68.27	9,13.34	1,01,81.61

## STATEMENT No. 14 - Concl'd.

CAPITAL AND OTHER EXPENDITURE	On 1st April, 1993	During the year <i>(In lakhs of rupees)</i>	On 31st March, 1994
Small Savings, Provident Funds, etc.	25,20.08	6,63.45	31,83.53
Total - Outstanding Debt	<u>1,92,42.45</u>	<u>22,50.20</u>	<u>2,14,92.65</u>
<b>Contingency Fund</b>			
Contingency Fund	.62	46.70	47.32
Reserve Fund	89.09	1,53.47	2,42.56
Net Balances under Deposits and Advances etc. Other than those shown separately	5,52.05	(-) 3,57.34	1,94.71
Remittances	6,57.72	(-) 63.39	5,94.33
Total- Debt and other Obligations	<u>2,05,41.93</u>	<u>20.29.64</u>	<u>2,25,71.57</u>
Deduct :-			
(I) Cash Balances	16,90.61	(-) 44.67	16,45.94
(II) Investments	9,90.32	(-) 10,00.00	(-) 9.68
Net Provision of Funds	<u>** 4,72,67.93</u>	<u>66,76.47</u>	<u>** 5,39,44.40</u>

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



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

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

Head of Account 1	Opening Balance 2 Rs.	Receipts 3 Rs.	Disbursements 4 Rs.	Closing Balance 5 Rs.
<b>PART I : CONSOLIDATED FUND</b>				
Receipt Heads (Revenue Account) (a)	..	2,24,92,88,880		
Expenditure Heads (Revenue Account) (b)	..	..	1,88,90,72,948	
Expenditure Heads (Capital Account) (b)	..	..	67,28,03,916	
<b>E - Public debt (c)</b>				
6003- Internal Debt of the State Government	Cr. 74,54,11,558	8,68,98,500	1,95,57,700	Cr. 81,27,52,358
6004- Loans and Advances from the Central Government	Cr. 92,68,26,841	13,05,03,200	3,91,68,689	Cr. 1,01,81,61,352
Total : E - Public Debt (c)	Cr. 1,67,22,38,399	21,74,01,700	5,87,26,389	Cr. 1,83,09,13,710
<b>F. Loans and Advances (d)</b>				
Loans and Advances by the State Government	Dr. 11,06,02,985	1,14,74,271	63,18,603	Dr. 10,54,47,317
Total : Part I- Consolidated Fund		2,47,81,64,851	2,62,69,21,856	
<b>PART II - CONTINGENCY FUND</b>				
<b>H- Transfer to Contingency Fund</b>				
8000- Contingency Fund				
Appropriation from the Consolidated Fund	Cr. 50,00,000	..	..	Cr. 50,00,000
Fisheries	Dr. 3,00,000	3,00,000	..	..
Medical	Dr. 8,70,013	8,70,013	..	..
Secretariat General Services	Cr. 65	..	..	Cr. 65
Tourism	Dr. 2,67,000	..	..	Dr. 2,67,000
Food and Civil Supplies	Dr. 35,00,000	35,00,000	..	..
Total : Part II - Contingency Fund	Cr. 63,052	46,70,013	..	Cr. 47,33,065
<b>PART III- PUBLIC ACCOUNT</b>				
<b>I Small Savings, Provident Funds, etc.</b>				
(b) Provident Funds				
8005- State Provident Funds				
01- Civil				
101- General Provident Funds	Cr. 25,17,44,512	9,68,89,149	3,15,39,754	Cr. 31,70,93,907
8011- Insurance and Pension Funds				
105- State Government Insurance Funds	Cr. 2,64,065	9,96,585	..	Cr. 12,60,650
Total : I - Small Savings Provident Funds, etc.	Cr. 25,20,08,577	9,78,85,734	3,15,39,754	Cr. 31,83,54,557

## STATEMENT No. 15 - Contd.

Head of Account 1	Opening Balance 2	Receipts 3	Disbursements 4	Closing Balance 5
	Rs.	Rs.	Rs.	Rs.
<b>PART III - PUBLIC ACCOUNT -Contd.</b>				
<b>J - Reserve Funds-</b>				
(b) Reserve Funds not bearing Interest				
<b>8223- Famine Relief Fund</b>				
101- Famine Relief Fund Gross Balance	Cr. 33,800	..	..	Cr. 33,800
Total : 8223- Famine Relief Fund	Cr. 33,800	..	..	Cr. 33,800
<b>8226- Depreciation/ Renewal Reserve Fund</b>				
101- Depreciation Reserve Funds of Government Commercial Departments/ Undertakings				
Gross Balance	Cr. 88,74,066	..	..	Cr. 88,74,066
Investments	Dr. 45,83,830	..	..	Dr. 45,83,830
Total- Gross Balance	Cr. 88,74,066	..	..	Cr. 88,74,066
Investments	Dr. 45,83,830	..	..	Dr. 45,83,830
<b>8229- Development and Welfare Funds-</b>				
102- Development Funds for Medical and Public Health Purposes				
Hospital Funds				
Gross Balance	Cr. 916	..	..	Cr. 916
Total: 8229-Development and Welfare Funds	Cr. 916	..	..	Cr. 916
<b>8235- General and Other Reserve Funds</b>				
111- Calamity Relief Fund	..	3,00,00,000	1,46,53,000	Cr. 1,53,47,000
Total : 8235- General and Other Reserve Funds	..	3,00,00,000	1,46,53,000	Cr. 1,53,47,000
Total : J- Reserve Funds				
Gross Balance	Cr. 89,08,782	3,00,00,000	1,46,53,000	Cr. 2,42,55,782
Investments	Dr. 45,83,830	..	..	Dr. 45,83,830
<b>K - Deposits and Advances</b>				
(b) Deposits not Bearing interest				
<b>8443- Civil Deposits</b>				
101- Revenue Deposits	Cr. 3,71,81,222	..	1,02,80,249	Cr. 2,69,00,973
102- Custom and Opium Deposits	Cr. 15,552	..	..	Cr. 15,552
103- Security Deposits	Cr. 33,39,660	..	..	Cr. 33,39,660
104- Civil Court Deposits	Cr. 15,976	..	..	Cr. 15,976
106- Personal Deposits	Cr. 6,684	..	..	Cr. 6,684

## STATEMENT No. 15 - Contd.

Head of Account 1		Opening Balance 2	Receipts 3	Disbursements 4	Closing Balance 5
		Rs.	Rs.	Rs.	Rs.
<b>PART III- PUBLIC ACCOUNT - Contd.</b>					
107- Trust Interest Funds	Cr.	2,78,886	..	..	Cr. 2,78,886
108- Public Works Deposits	Cr.	85,26,480	2,70,63,072	2,86,51,857	Cr. 69,37,695
109- Forest Deposits	Cr.	35,71,479	87,96,647	53,64,117	Cr. 70,04,009
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.	1,00,736	33,603	..	Cr. 1,34,339
121- Deposits in connection with Election	Cr.	2,82,318	..	..	Cr. 2,82,318
123- Deposits of Educational Institution	Cr.	21,500	..	..	Cr. 21,500
800- Other Deposits	Cr.	2,49,494	7,95,111	..	Cr. 10,44,605
Total : (b)- Deposits not Bearing Interest	Cr.	5,38,29,650	3,66,88,433	4,42,96,223	Cr. 4,62,21,860
(c) Civil Advances					
8550- Civil Advances					
101- Forest Advances	Dr.	1,50,229	..	..	Dr. 1,50,229
104- Other Advances	Dr.	11,36,355	..	..	Dr. 11,36,355
Total : (c)- Civil Advances	Dr.	12,86,584	..	..	Dr. 12,86,584
Total : K- Deposits and Advances	Cr.	5,25,43,066	3,66,88,433	4,42,96,223	Cr. 4,49,35,276
<b>L - Suspense and Miscellaneous</b>					
(b) Suspenses					
8658- Suspense Accounts					
102- Suspense Account (Civil)	Dr.	3,58,42,881	42,090	8,79,747	Dr. 3,66,80,538
107- Cash Settlement Suspense Account	Dr.	948	..	..	Dr. 948
Total: 8658- Suspense Accounts	Dr.	3,58,43,829	42,090	8,79,747	Dr. 3,66,81,486
Total : (b)- Suspense	Dr.	3,58,43,829	42,090	8,79,747	Dr. 3,66,81,486
(c)- Other Accounts					
8670- Cheques and Bills					
104- Treasury Cheques	Cr.	5,92,92,771	1,52,26,65,263	1,55,33,07,480	Cr. 2,86,50,554
Total : 8670- Cheques and Bills	Cr.	5,92,92,771	1,52,26,65,263	1,55,33,07,480	Cr. 2,86,50,554

## STATEMENT No. 15 - Contd.

Head of Account 1	Opening Balance 2 Rs.	Receipts 3 Rs.	Disbursements 4 Rs.	Closing Balance 5 Rs.
<b>PART III- PUBLIC ACCOUNT Contd.</b>				
<b>8671- Departmental Balances</b>				
101- Civil	Dr. 1,71,92,258	42,76,32,664	42,42,61,190	Dr. 1,38,20,784
Total : 8671- Departmental Balances	Dr. 1,71,92,258	42,76,32,664	42,42,61,190	Dr. 1,38,20,784
<b>8672- Permanent Cash Imprest</b>				
101- Civil	Dr. 35,96,574	6,500	24,600	Dr. 36,14,674
Total: 8672- Permanent Cash Imprest	Dr. 35,96,574	6,500	24,600	Dr. 36,14,674
<b>8673- Cash Balance Investment Account</b>				
101- Cash Balance Investment Account	Dr. 9,44,48,198	64,00,00,000	54,00,00,000	Cr. 55,51,802
Total:- 8673- Cash Balance Investment Account	Dr. 9,44,48,198	64,00,00,000	54,00,00,000	*Cr. 55,51,802
Total- (c)- Other Account	Dr. 5,59,44,259	2,59,03,04,427	2,51,75,93,270	Cr. 1,67,66,898
Total: L- Suspense and Miscellaneous	Dr. 9,17,88,088	2,59,03,46,517	2,51,84,73,017	Dr. 1,99,14,588
<b>M - Remittances</b>				
(a) Money Orders and other Remittances				
<b>8782- Cash Remittances and Adjustments between Officers rendering accounts to the same Accounts Officer</b>				
102- Public Works Remittances	Cr. 3,16,38,905	85,87,43,221	85,72,56,818	Cr. 3,31,25,308
103- Forest Remittances	Cr. 1,15,81,085	10,06,20,811	10,38,40,930	Cr. 83,60,966
108- Other Departmental Remittances	Cr. 2,26,31,660	15,00,56,758	15,46,62,095	Cr. 1,80,26,323
Total ; 8782- Cash Remittances and Adjustments between officers rendering accounts to the same Accounts Officer	Cr. 6,58,51,650	1,10,94,20,790	1,11,57,59,843	Cr. 5,95,12,597
Total: (a)- Money Orders and Other Remittances	Cr. 6,58,51,650	1,10,94,20,790	1,11,57,59,843	Cr. 5,95,12,597

\* The reason for closing credit balance of Rs. 55,51,802 is attributed to Double booking of Rs. 2,34,13,730 under credit side of Major Head '8673' - Cash Balance Investment Account once in the year 1991-92 and secondly in the year 1992-93. The State Government has been approached for rectification of the adverse balances accordingly.

## STATEMENT No. 15 - Concl'd.

Head of Account 1	Opening Balance 2 Rs.	Receipts 3 Rs.	Disbursements 4 Rs.	Closing Balance 5 Rs.
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## PART III- PUBLIC ACCOUNT - Concl'd.

## M - Remittances - Concl'd.

## (b) Inter-Government Adjustment Account

## 8786- Adjusting Account between

## Central and State Governments

Other Items :

Dr.	81,690	..	..	Dr.	81,690
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Total- 8786- Adjusting Account  
between Central and State  
Government

Dr.	81,690	..	..	Dr.	81,690
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Total -(b)- Inter - Government  
Adjustment Account

Dr.	81,690	..	..	Dr.	81,690
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Total -M- Remittances	Cr.	6,57,69,960	1,10,94,20,790	1,11,57,59,843	Cr.	5,94,30,907
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Total- Part III-Public  
Account

Cr.	28,28,58,467	3,86,43,41,474	3,72,47,21,837	Cr.	42,24,78,104
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Total- Receipts/ Disbursements  
(Part I,II and III)

		6,34,71,76,338	6,35,16,43,693		
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## N - Cash Balance

## 8999- Cash Balance

Total - N- Cash Balance

		16,90,61,334	16,45,93,979		
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Grand Total:

		6,51,62,37,672	6,51,62,37,672		
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**STATEMENT No. 16- DETAILED STATEMENT OF DEBT AND OTHER INTEREST  
BEARING OBLIGATIONS OF GOVERNMENT**

Description of Debt.	Balance on 1st April, 1993	Additions during the year	Discharge during the year	Balance on 31st March, 1994
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
<b>E - Public Debt</b>				
<b>6003- Internal debt of the State Government</b>				
101- (a)- Market Loan	28,85,00,000	6,65,00,000	..	35,50,00,000
103- Loans from Life Insurance Corporation of India	2,25,44,000	40,00,000	10,12,000	2,55,32,000
104- Loans from General Insurance Corporation of India	55,34,500	13,98,500	4,20,000	65,13,000
108- Loans from National Co-operative Development Corporation	43,57,700	..	6,11,000	37,46,700
109- Loans from other Institution:				
(a) Loans from IDBI	11,98,500	..	..	11,98,500
(b) Loans from Rural Electrification Corporation	29,82,73,387	1,50,00,000	63,26,700	30,69,46,687
(c) Loans from National Insurance Corporation	16,08,000	..	1,88,000	14,20,000
(d) Loans from Power Finance Corporation	12,19,96,971	..	1,10,00,000	11,09,96,971
(e) Loans from Oriental Insurance Corporation	13,98,500	..	..	13,98,500
Total : 6003- Internal debt of the State Government	<u>74,54,11,558</u>	<u>8,68,98,500</u>	<u>1,95,57,700</u>	<u>81,27,52,358</u>
<b>6004- Loans and Advances from the Central Government</b>				
01- Non-Plan Loans				
102- Share of Small Savings Collections	25,47,32,003	65,00,000	10,04,004	26,02,27,999
201- House Building Advances	31,75,075	7,92,000	5,25,770	34,41,305
Total : 01 - Non-Plan Loans	25,79,07,078	72,92,000	15,29,774	26,36,69,304
02- Loans for State/Union Territory Plan Schemes				
101- Block Loans	29,56,61,387	10,88,40,000	1,06,16,778	39,38,84,609
104- Consolidated Block Loan 1984-89	18,20,32,647	..	1,71,54,000	16,48,78,647
Total : 02- Loans for State/ Union Territory Plan Schemes	<u>47,76,94,034</u>	<u>10,88,40,000</u>	<u>2,77,70,778</u>	<u>55,87,63,256</u>



## STATEMENT No. 16- Contd.

Description of Debt.	Balance on 1st April, 1993	Additions during the year	Discharge during the year	Balance on 31st March, 1994
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
03- Loans for Central Plan Schemes				
321- Village and Small Industries	(-) 4	..	2,088	(-) 2,092 * (b)
Total : 03- Loans for Central Plan Schemes	(-) 4	..	2,088	(-) 2,092
04- Loans for Centrally Sponsored Plan Scheme				
(a) Police				
(i) Modernisation of Police Force	20,18,500	12,91,500	1,09,640	32,00,360
Total - (a) Police	20,18,500	12,91,500	1,09,640	32,00,360
(b) Soil and Water Conservation				
(i) Integrated Soil Conservation in Himalayas	83,91,919	..	8,52,210	75,39,709
(ii) Soil Conservation in the Catchment of River Valley Tista	3,59,47,172	80,00,000	27,91,296	4,11,55,876
Total- (b) Soil and Water Conservation	4,43,39,091	80,00,000	36,43,506	4,86,95,585
(c) Dairy Development	7,16,099	..	79,567	6,36,532
(d) Roads of Economic Importance	28,86,000	..	1,62,000	27,24,000
(e) Integrated Development of Small and Medium Towns	72,20,800	..	1,18,200	71,02,600
(f) Strengthening of State Land Use Board	7,34,348	2,30,000	57,573	9,06,775
(g) Strengthening of Public Distribution for running Mobile Fair Price Shop	2,77,500	8,00,000	1,42,500	9,35,000
(h) National Water Shed Development Programme for rainfed agriculture	7,53,386	40,49,700	63,063	47,40,023
Total : 04- Loans for Centrally Sponsored Plan Scheme	5,89,45,724	1,43,71,200	43,76,049	6,89,40,875
06 - Ways and Means Advances				
101- Ways and Means Advances for Plan Schemes	1,15,00,000	..	..	1,15,00,000
Total : 06- Ways and Means Advances	1,15,00,000	..	..	1,15,00,000

\* Adverse balances arises due to excess repayment made by the State Government without obtaining any loan against it.

STATEMENT No. 16- *Concl.*

Description of Debt.	Balance on 1st April, 1993	Additions during the year	Discharge during the year	Balance on 31st March, 1994
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
07- Pre-1984-85 Loans				
107- Pre-1979-80 Consolidated Loans for Productive and Semi-productive purposes	2,85,12,000	..	12,96,000	2,72,16,000
108- 1979-84- Consolidated Loans	9,22,68,,000	..	41,94,000	8,80,74,000
Total : 07- Pre-1984-85 Consolidated Loans	12,07,80,000	..	54,90,000	11,52,90,000
Total : 6004- Loans and Advances from the Central Government	92,68,26,832	13,05,03,200 (a)	3,91,68,689	1,01,81,61,343
Total : E- Public Debt	1,67,22,38,390	21,74,01,700	5,87,26,389	1,83,09,13,701
<b>I. Small Savings, Provident Funds, etc.</b>				
(b) Provident Funds				
<b>8005-State Provident Funds</b>				
01- Civil				
101- General Provident Funds	25,17,44,512	9,68,89,149	3,15,39,754	31,70,93,907
Total : 8005- State Provident Funds	25,17,44,512	9,68,89,149	3,15,39,754	31,70,93,907
Total: (b) Provident Funds	25,17,44,512	9,68,89,149	3,15,39,754	31,70,93,907
(c) Other Accounts-				
<b>8011- Insurance and Pension funds</b>				
105- State Government Insurance Funds	2,64,065	..	..	2,64,065
107- State Government Employess Group Insurance Scheme	..	9,96,585	..	9,96,585
Total : 8011- Insurance and Pension Funds	2,64,065	9,96,585	..	12,60,650
Total : (c) Other Accounts	2,64,065	9,96,585	..	12,60,650
Total-I Small Savings, Provident Funds etc.	25,20,08,577	9,78,85,734	3,15,39,754	31,83,54,557
Grand Total :	1,92,42,46,967	31,52,87,434	9,02,66,143	2,14,92,68,258

(a) Rs. 13,05.03 lakhs does not include, Rs. 66.94 lakhs being the loans and advances received from the Government of India during the year 1993-94 as the same was not credited into accounts of the State Government during the financial year 1993-94

Rs. 13,05.03 lakhs also includes Rs. 128.05 lakhs being the loans and advances received from the Government of India during the previous financial year i.e., 1992-93 and credited into Government Accounts during the current financial year of 1993-94 only.

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

Head of Account	Balance on 1st April, 1993	Advance during the year	Total	Recovered during the year	Balance on 31st. March, 1994	Interest received and cre- dited to revenue
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>F. Loans and Advances-</b>						
<b>I. Loans for Social Services</b>						
<b>6210-Loans for Medical and Public Health</b>						
80- General						
800- Other Loans	(-) 650	..	(-) 650	(-) 650	..	..
Total: 6210- Loans for Medical and Public Health	<u>(-) 650</u>	<u>..</u>	<u>(-) 650</u>	<u>(-) 650</u>	<u>..</u>	<u>..</u>
<b>6216- Loans for Housing</b>						
02- Urban housing						
201- Loans to Housing Board	43,60,000	..	43,60,000	..	43,60,000	..
Total : 6216- Loans for Housing	<u>43,60,000</u>	<u>..</u>	<u>43,60,000</u>	<u>..</u>	<u>43,60,000</u>	<u>..</u>
Total : I- Loans for Social Services	<u>43,59,350</u>	<u>..</u>	<u>43,59,350</u>	<u>(-) 650</u>	<u>43,60,000</u>	<u>..</u>
<b>II- Loans for Economic Services</b>						
<b>(i)- Agriculture and Allied Services</b>						
<b>6401- Loans for Crop Husbandry</b>						
800- Other Loans (Advances to Cultivators)	15,99,822	..	15,99,822	..	15,99,822	..
Total: 6401- Loans for Crop Husbandry	<u>15,99,822</u>	<u>..</u>	<u>15,99,822</u>	<u>..</u>	<u>15,99,822</u>	<u>..</u>
<b>6403- Loans for Animal Husbandry</b>						
103- Poultry Development	3,26,674	..	3,26,674	..	3,26,674	..
105- Piggery Development	4,16,238	..	4,16,238	..	4,16,238	..
190- Loans to Public Sector and Other Undertakings (Sikkim Livestock Development Corporation)	7,93,492	..	7,93,492	1,112	7,92,380	..
800- Other Loans	(-) 462	..	(-) 462	(-) 462	..	..
Total : 6403- Loans for Animal Husbandry	<u>15,35,942</u>	<u>..</u>	<u>15,35,942</u>	<u>650</u>	<u>15,35,292</u>	<u>..</u>
<b>6404- Loans for Dairy Development</b>						
102- Dairy Development Project (Milk Supply Schemes)	13,12,871	..	13,12,871	..	13,12,871	..
Total : 6404- Loans for Dairy Development	<u>13,12,871</u>	<u>..</u>	<u>13,12,871</u>	<u>..</u>	<u>13,12,871</u>	<u>..</u>

## STATEMENT No. 17 - Contd.

Head of Account	Balance on 1st April, 1993	Advance during the year	Total	Recovered during the year	Balance on 31st. March, 1994	Interest received and cre- dited to revenue
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>6405-Loans for Fisheries</b>						
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	..
<b>6406- Loans for Forestry and Wild Life</b>						
101- Forest Conservation, Develop- ment and Regeneration. Loans to Wood Working Centre	4,48,747	..	4,48,747	..	4,48,747	..
Total: 6406- Loans for Forestry and Wild Life	4,48,747	..	4,48,747	..	4,48,747	..
<b>6425- Loans for Co-operation</b>						
106- Loans to Multipurpose Rural Co-operatives (Sikkim Consumer Co-operatives)	2,28,740	..	2,28,740	..	2,28,740	..
108- Loans to Other Co- operatives.	6,59,892	..	6,59,892	..	6,59,892	..
Total : 6425- Loans for Co-operation	8,88,632	..	8,88,632	..	8,88,632	..
Total-(i)- Loans for Agriculture and Allied Services	62,63,951	..	62,63,951	650	62,63,301	..
(ii) <b>Loans for Industry and Minerals-</b>						
<b>6851- Loans for Village and Small Industries</b>						
103- Handloom Industries	46,768	..	46,768	..	46,768	..
104- Handicraft Industries	61,618	..	61,618	4,250	57,368	..
109- Composite Village and Small Industries Co-operatives	47,167	..	47,167	..	47,167	..
200- Other Village Industries	27,684	..	27,684	..	27,684	..
Total- 6851-Loans for Village and Small Industries.	1,83,237	..	1,83,237	4,250	1,78,987	..
<b>6853- Loans for Non-ferrous Mining and Metallurgical Industries</b>						
68- Other Mining and Metallurgical Industries						
190- Loans to Public Sector and Other Undertakings (Loans for Sikkim Mining Corporation)	..	..	..	..	..	..

## STATEMENT No. 17 - Contd.

Head of Account	Balance on 1st April, 1993	Advance during the year	Total	Recovered during the year	Balance on 31st. March, 1994	Interest received and cre- dited to revenue
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Total-6853- Loans for Non-ferrous Mining and Metallurgical Industries.	..	..	..	..	..	..
<b>6860- Loans for Consumer Industries</b>						
60- Others						
600- Others	4,60,86,491	18,34,168	4,79,20,659	82,00,000	3,97,20,659	..
Total-6860- Loans for Consumer Industries	4,60,86,491	18,34,168	4,79,20,659	82,00,000	3,97,20,659	..
<b>6885- Loans for Other Industries and Minerals</b>						
01- Loans to Industrial Financial Institutions						
190- Loans to Public Sector and Other undertakings	2,38,37,500	..	2,38,37,500	..	2,38,37,500	..
800- Other Loans	14,76,157	..	14,76,157	..	14,76,157	..
Total-6885-Loans for Other Industries and Minerals	2,53,13,657	..	2,53,13,657	..	2,53,13,657	..
Total- (ii)- Loans for Industry and Minerals	7,15,83,385	18,34,168	7,34,17,553	82,04,250	6,52,13,303	..
(iii) Loans for Transport						
<b>7075 - Loans for other Transport Services</b>						
60 - Other Transport Services						
800 - Other Loans	1,42,357	..	1,42,357	4,500	1,37,857	..
Total 7075-Loans for Other Transport Services	1,42,357	..	1,42,357	4,500	1,37,857	..
Total: (iii) Loans for Transport	1,42,357	..	1,42,357	4,500	1,37,857	..
(iv) Loans for General Economic Services						
<b>7452- Loans for Tourism</b>						
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	..
<b>7465- Loans for General Financial and Trading Institutions</b>						
102- Trading Institutions (State Trading Corporation, Sikkim)	8,00,000	..	8,00,000	..	8,00,000	..

## STATEMENT No. 17 - Concl'd.

Head of Account	Balance on 1st April, 1993	Advance during the year	Total	Recovered during the year	Balance on 31st. March, 1994	Interest received and cre- dited to revenue
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Total : 7465- Loans for General Financial and Trading Institutions.	8,00,000	..	8,00,000	..	8,00,000	..
Total (iv) Loans for General Economic Services	8,01,680	..	8,01,680	..	8,01,680	..
Total- II- Loans for Economic Services	7,87,91,373	18,34,168	8,06,25,541	82,09,400	7,24,16,141	..
<b>III. Loans to Government Servants</b>						
<b>7610- Loans to Government Servants etc.</b>						
201- House Building Advances	2,17,57,640	42,74,435	2,60,32,075	30,42,840	2,29,89,235	..
202- Advances for Purchase of Moter Conveyances	4,74,111	2,00,000	6,74,111	87,084	5,87,027	..
800- Other Advances	1,65,605	10,000	1,75,605	1,35,597	40,008	..
Total: 7610- Loans to Govt. Servants, etc.	2,23,97,356	44,84,435	2,68,81,791	32,65,521	2,36,16,270	..
TOTAL - III-Loans to Govt. Servant	2,23,97,356	44,84,435	2,68,81,791	32,65,521	2,36,16,270	..
<b>IV. Miscellaneous Loans</b>						
<b>7615- Miscellaneous Loans</b>						
202- Miscellaneous Loans	50,54,906	..	50,54,906	..	50,54,906	..
Total: 7615- Miscellaneous Loans	50,54,906	..	50,54,906	..	50,54,906	..
TOTAL (iv)- Miscellaneous Loans	50,54,906	..	50,54,906	..	50,54,906	..
Total-F-Loans and Advances	11,06,02,985	63,18,603	11,69,21,588	1,14,74,271	10,54,47,317	..

\* Out of of Rs. 50,54,906 under miscellaneous loan, Rs. 50,17,984 represent dues from a private firm M/s Jethmul Bhojraj which was erstwhile banker to the State Government.

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

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

Name of Reserve Fund  1	Balance as on 1st April, 1993			Balance on 31st March, 1994		
	Cash	Investment	Total	Cash	Investment	Total
	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Reserve Fund not Bearing Interest</b>						
<b>8226- Depreciation/Renewal Reserve Funds</b>						
101- Depreciation Reserve Funds of Government Commercial Departments Undertakings	42,90,236	43,53,618	86,43,854	42,90,236	43,53,618	86,43,854
102- Depreciation Reserve Funds of Government Non-Commercial Departments	..	2,30,212	2,30,212	..	2,30,212	2,30,212
Total:	42,90,236	45,83,830	88,74,066	42,90,236	45,83,830	88,74,066
<b>8229- Development and Welfare Funds</b>						
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







