





FINANCE ACCOUNTS
1997-98

GOVERNMENT OF SIKKIM



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Certificate of the Comptroller and Auditor General of India
introductory

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Certificate of the Comptroller and Auditor General of India

This compilation containing the Finance Accounts of the Government of Sikkim for the year 1997-98 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 1997-98, the accounts now presented are, according to my information, correct statements of the receipts and outgoings of the Government of Sikkim for the year 1997-98

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New Delhi,
The

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Comptroller and Auditor General of India



INTRODUCTORY

1. The accounts of Government are kept in the following three parts:-
- | | |
|------------|-------------------|
| Part I - | Consolidated Fund |
| Part II - | Contingency Fund |
| Part III - | Public Account |

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

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

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

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

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

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

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

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

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

2. Sectors and Heads of Accounts

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

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

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

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

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

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

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

Sub-Major Heads:

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

Minor Heads:

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

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

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

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

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

PART - 1
SUMMARISED STATEMENTS



STATEMENT No. 1 - SUMMARY OF TRANSACTION

Receipts	PART I - CONSOLIDATED FUND		Disbursements	Actuals	
	Actuals			Actuals	
Receipt Head (Revenue Account)	1996-97 (In lakhs of rupees)	1997-98 (In lakhs of rupees)	Expenditure Heads (Revenue Account)	1996-97 (In lakhs of rupees)	1997-98 (In lakhs of rupees)
Tax Revenue			A - General Services		
(a) Taxes on Income and Expenditure			(a) Organs of States		
0021-Taxes on Income Other than Corporation Taxes	820.64	905.61	2011-Parliament/State/ Union Territory Legislature	135.63	137.31
			2012-President/Vice-President/Governor/Administrator of Union Territories	43.25	53.26
			2013-Council of Ministers	179.52	226.00
			2014-Administration of Justice	169.91	180.43
			2015-Elections	88.09	212.51
Total-A(a)-Taxes on Income and Expenditure	820.64	905.61	Total-A-(a) Organs of State	616.40	809.51
(b) Taxes on Property and Capital Transaction			(b) Fiscal Services		
0029-Land Revenue	16.41	95.92	(i) Collection of Taxes on Income and Expenditure		
0030-Stamps and Registration Fees	41.94	36.61	2020-Collection of Taxes on Income and Expenditure	17.78	18.44
Total-A(b)-Taxes on Property and Capital Transaction	58.35	132.53	Total-A(b)(i)-Collection of Taxes on Income and Expenditure	17.78	18.44
			(ii) Collection of Taxes on Property and Capital Transaction		
			2029-Land Revenue	114.50	136.20
			Total-A(b)(ii)-Collection of Taxes on Property and Capital Transaction	114.50	136.20
(c) Taxes on Commodities and Services			(iii) Collection of Taxes on Commodities and Services		
0039-State Excise	1054.38	1081.09	2030-Stamps and Registration	0.50	1.48
0040-Sales Tax	822.53	1271.06	2039-State Excise	289.53	94.25
0041-Taxes on Vehicles	121.72	154.40	2040-Sales Tax	29.05	34.23
0045-Other Taxes and Duties on Commodities and Services	113.55	104.93	2041-Taxes on Vehicles	11.35	14.94
Total-A(c)-Taxes on Commodities and Services	2118.18	2611.48	2045- Other Taxes and Duties on Commodities and Services	12.60	15.64
Total-A-Tax Revenue	2991.17	3649.62	Total-A(b)(iii)-Collection of Taxes on Commodities and Services	343.03	160.54
			Total-A(b)Fiscal Services	475.31	315.18

STATEMENT No. 1 - Contd.

PART I - CONSOLIDATED FUND <i>Contd.</i>					
Receipts	Actuals		Disbursements	Actuals	
	1996-97	1997-98		1996-97	1997-98
	(In lakhs of rupees)			(In lakhs of rupees)	
B - Non Tax Revenue					
(b) Interest Receipt, Dividends and Profits			(c) Interest Payment and Servicing of Debt		
			2048-Appropriation for Reduction or avoidance of debt	..	267.03
0049-Interest Receipts	181.56	5.83	2049-Interest Payment	3298.14	4094.17
0050-Dividends and Profits	138.23	159.48			
Total-B(b)-Interest Receipts, Dividends and Profits	319.79	165.31	Total-A(c)-Interest Payment and Servicing of Debt	3298.14	4361.20
(c) Other Non-Tax Revenue			(d) Administrative Services		
(i) General Services			2051-Public Service Commission	18.29	19.56
0051-Public Service Commission	0.81	0.35	2052-Secretariat-General Services	355.31	380.09
			2053-District Administration	138.30	143.29
			2054-Treasury and Accounts Administration	171.44	187.34
0055-Police	121.46	163.41	2055-Police	2033.14	2238.01
			2056-Jails	28.20	29.95
0058-Stationery and Printing	51.90	58.17	2058-Stationery and Printing	134.90	132.99
			2059-Public Works	419.35	477.20
0059-Public Works	28.25	60.63	2070-Other Administrative Services	264.67	271.60
0070-Other Administrative Services	118.21	172.86	Total-A(d)-Administrative Services	3563.60	3880.03
			(e) Pension and Miscellaneous General Services		
0071-Contribution and Recove- ries towards Pension and Other Retirement Benefits	2.42	3.68	2071-Pension and other Retirement Benefits	497.46	563.96
0075-Miscellaneous General Services	79792.76	90099.00	2075-Miscellaneous General Services	79150.16	88760.46
			Total A(e)-Pension and Miscellaneous General Services	79647.62	89324.42
Total-B(c)(i)-General Services	80115.81	90558.10	Total-A-General Services	87601.07	98690.34
(ii) Social Services			B-Social Services		
			(a) Education, Sports, Art and Culture		
0202-Education, Sports, Art and Culture	8.64	9.80	2202-General Education	5497.12	5773.38
			2203-Technical Education	..	..

STATEMENT No. 1 - Contd.

PART I - CONSOLIDATED FUND <i>Contd.</i>					
Receipts	Actuals		Disbursements	Actuals	
	1996-97 (In lakhs of rupees)	1997-98 (In lakhs of rupees)		1996-97 (In lakhs of rupees)	1997-98 (In lakhs of rupees)
			2204-Sports and Youth		
			Services	110.46	87.63
			2205-Art and Culture	110.15	154.49
			Total-B(a)Education, Sports, Art and Culture	5717.73	6015.50
			(b) Health and Family Welfare		
0210-Medical and Public Health	11.01	9.60	2210-Medical and Public Health	1870.47	1829.66
			2211-Family Welfare	314.27	296.97
			Total-B(b) Health and Family Welfare	2184.74	2126.63
			(c) Water Supply, Sanitation Hou- sing and Urban Development		
0215-Water supply and Sanitation	10.95	13.96	2215-Water Supply and Sanitation	701.42	714.34
0216-Housing	..	..	2216-Housing	2035.46	2334.50
			2217-Urban Development	358.41	364.70
			Total-B(c)-Water Supply, Sanitation, Housing and Urban Development	3095.29	3413.54
			(d) Information and Broadcasting		
0220-Information and Publicity	6.17	4.87	2220-Information and Publicity	147.16	119.89
			Total-B(d)Information and Broadcasting	147.16	119.89
			(e) Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Calsses		
			2225- Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Calsses	230.98	287.95
			Total-B(e)- Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	230.98	287.95
			(f) Labour and Labour Welfare		
0230-Labour and Employment	4.55	1.78	2230- Labour and Labour Employment	41.14	48.62
			Total-B(f)Labour and Labour Welfare	41.14	48.62

STATEMENT No. 1 - Contd.

PART I - CONSOLIDATED FUND Contd.					
Receipts	Actuals		Disbursements	Actuals	
	1996-97	1997-98		1996-97	1997-98
	(In lakhs of rupees)			(In lakhs of rupees)	
0235-Social Security and Welfare	0.62	1.06	(g) Social Welfare and Nutrition		
			2235-Social Security and Welfare	246.60	286.42
			2236-Nutrition	259.09	201.97
			2245-Relief on Account of Natural Calamities	480.21	1758.38
Total-B(c)(ii)-Social Services	<u>41.94</u>	<u>41.07</u>	Total-B(g)-Social Welfare and Nutrition	<u>985.90</u>	<u>2246.77</u>
			(h) Others		
			2250-Other Social Services	68.33	66.71
			2251-Secretariat-Social Services	20.45	19.93
			Total-B(h)-Others	<u>88.78</u>	<u>86.64</u>
			Total-B-Social Services	<u>12491.72</u>	<u>14345.54</u>
(iii) Economic Services			C-Economic Services		
			(a) Agriculture and Allied Activities		
0401-Crop Husbandry	62.69	42.03	2401-Crop Husbandry	1338.21	1319.59
			2402-Soil and Water Conservation	492.66	376.71
0403-Animal Husbandry	20.30	17.67	2403-Animal Husbandry	619.08	535.92
0404-Dairy Development	0.01	..	2404-Dairy Development	38.58	140.48
0405-Fisheries	0.61	0.77	2405-Fisheries	65.64	74.89
0406-Forestry and Wild Life	121.61	135.76	2406-Forestry and Wild Life	1326.04	1089.04
0407-Plantations	200.00	218.04	2407-Plantations	125.00	114.00
0408-Food Storage and Warehousing	1.90	1.83	2408-Food Storage and Warehousing	104.57	124.85
			2415 Agriculture Research and Education	98.08	84.88
0425-Co-operation	0.20	0.27	2425-Co-operation	137.28	126.11
0435-Other Agricultural Programmes	0.10	..	2435-Other Agricultural Programmes	153.18	119.24
			Total-C(a)-Agriculture and Allied Activities	<u>4498.32</u>	<u>4105.71</u>
			(b)Rural Development		
			2501-Special Programmes for Rural Development	163.49	161.01
			2505-Rural Employment	512.00	415.00
			2506-Land Reforms	109.76	11.82
0515-Other Rural Development Programmes	0.58	2.27	2515-Other Rural Development Programmes	<u>187.99</u>	<u>183.27</u>
			Total-C(b)-Rural Development	<u>973.24</u>	<u>771.11</u>

STATEMENT No. 1 - Contd.

PART I - CONSOLIDATED FUND Contd.					
Receipts	Actuals		Disbursements	Actuals	
	1996-97 (In lakhs of rupees)	1997-98 (In lakhs of rupees)		1996-97 (In lakhs of rupees)	1997-98 (In lakhs of rupees)
0702-Minor Irrigation	0.79	1.29	(d) Irrigation and Flood Control 2702-Minor Irrigation	310.65	228.05
			2705-Command Area Development	5.91	..
			2711-Flood Control and Drainage	240.95	116.82
			Total-C(d)-Irrigation and Flood Control	557.51	344.87
0801-Power	585.89	550.06	(e) Energy 2801-Power	1507.44	1767.05
0810-Non Conventional Sources of Energy	1.08	1.91	2810-Non Conventional Sources of Energy	49.36	34.01
			Total-C(e)-Energy	1556.80	1801.06
0851-Village and Small Industries	46.33	41.39	(f) Industry and Minerals 2851-Village and Small Industries	400.47	394.48
0852-Industries	11.70	4.00	2852-Industries	10.95	18.40
0853-Non-ferrous Mining and Metallurgical Industries	4.22	8.11	2853-Non-ferrous Mining and Metallurgical Industries	55.11	56.74
			Total-C(f)-Industry and Minerals	466.53	469.62
1055-Road Transport	1379.10	1166.70	(g) Transport 3054-Roads and Bridges	1193.47	1691.84
			3055-Road Transport	1500.48	1596.57
			Total-C(g)-Transport	2693.95	3288.41
1452-Tourism	18.03	25.40	(i) Science Technology and Environment 3425-Other Scientific Research	50.91	49.89
1475-Other General Economic Services	1.34	0.93	3435-Ecology and Environment	30.41	26.78
			Total-C(i)-Science Technology and Environment	81.32	76.67
Total-B(C)(iii)Economic Services	2456.48	2218.43	(j) General Economic Services 3451-Secretariat Economic Services	56.90	51.05
			3452-Tourism	226.47	259.92
			3454-Census Surveys and Statistics	47.59	56.85
			3456-Civil Supplies	534.14	1480.38
Total-B(C) Other Non- Tax Revenue	82614.23	92817.60	3475-Other General Economic Services	100.42	77.90
			Total-C(j)-General Economic Services	965.52	1926.10
Total-B-Non-Tax Revenue	82934.02	92982.91	Total-C-Economic Services	11793.19	12783.55

STATEMENT No. 1 - Contd.

Receipts	PART I - CONSOLIDATED FUND <i>Concl'd.</i>		Disbursements	Actuals	
	Actuals 1996-97 (In lakhs of rupees)	Actuals 1997-98 (In lakhs of rupees)		Actuals 1996-97 (In lakhs of rupees)	Actuals 1997-98 (In lakhs of rupees)
C-Grants in-aid and Contributions					
1601-Grants-in-aid from Central Government	22499.76	25323.83			
1603-States' Share of Union Excise Duties	7334.03	7991.00			
Total-C-Grants-in-aid and Contributions	29833.79	33314.83			
Total-Receipt Head (Revenue Account)	115758.98	129947.36	Total-Expenditure Head (Revenue Account)	111885.98	125819.43
			(Revenue Surplus)	3873.00	4127.93
			(2) Capital, Public Debt, Loan etc.		
			Expenditure Head (Capital Account)	9416.08	10722.51
E- Public Debt			E- Public Debt		
6003-Internal Debt of the State Government	1783.00	2045.41	6003-Internal Debt of the State Government	520.69	458.00
6004-Loans and Advances from the Central Government	3737.36	4129.17	6004-Loans and Advances from the Central Government	2123.69	2252.03
Total-E-Public Debt	5520.36	6174.58	Total-E-Public Debt	2644.38	2710.03
F-Loans and Advances	76.31	72.54	F-Loans and Advances	123.48	180.48
			H-Transfer to Contingency Fund		
			7999-Appropriation to the Contingency Fund	..	50.00
Total-Consolidated Fund	121355.65	136194.48	Total-Consolidated Fund	124069.92	139482.45
PART II - CONTINGENCY FUND					
8000-Contingency Fund	..	50.00	8000-Contingency Fund	..	..
Total-Contingency Fund	..	50.00	Total-Contingency Fund	..	..

STATEMENT No. 1 - Contd.

PART III PUBLIC ACCOUNT					
Receipts	Actuals		Disbursements	Actuals	
	1996-97	1997-98		1996-97	1997-98
	(In lakhs of rupees)			(In lakhs of rupees)	
I- Small Savings Provident Funds, etc.			I- Small Savings Provident Funds, etc.		
(b) Provident Funds-Insurance and Pension Funds	14,64.11	18,48.20	(b) Provident Funds, etc. Insurance Funds	7,11.48	9,33.95
Total-I-Small Savings Provident Funds, etc.	14,64.11	18,48.20	Total-I-Small Savings Provident Funds, etc.	711.48	9.33.95
J. Reserve Funds-General and other Reserve Funds	4,71.00	17,49.00	J. Reserve Funds-General and other Reserve Funds	4,68.37	16,18.95
Total-J-Reserve Funds	4,71.00	17,49.00	Total-J-Reserve Funds	4,68.37	16,18.95
K- Deposits and Advances			K- Deposits and Advances		
(b) Deposits not bearing interest	6,73.89	6,91.01	(b) Deposits not bearing interest		6,09.11
(c) Civil Advances	..	0.04	(c) Civil Advances	5,43.19	0.42
Total-K-Deposits and Advances	6,73.89	6,91.05	Total-K-Deposits and Advances	5,43.19	6,09.53
L- Suspense and Miscellaneous			L- Suspense and Miscellaneous		
(b) Suspense	(-) 29.94	1,20.94	(b) Suspense	(-) 3.94	30.01
(c) Other Accounts	3,47,82.04	3,61,28.73	(c) Other Accounts	3,48,20.00	3,76,38.38
Total-L-Suspense and Miscellaneous	3,47,52.10	3,62,49.67	Total-L-Suspense and Miscellaneous	3,48,16.06	3,76,68.39
M- Remittance			M- Remittances		
(a) Money Orders, Remittances and Adjustments between the Officers rendering accounts to the same Accountant General, etc. and Other Remittances	1,97,16.00	2,09,25.01	(a) Money Orders, Remittances and Adjustments between the Officers rendering accounts to the same Accountant General, etc. and Other Remittances	2,02,93.44	19,137.53
Total-M-Remittances	1,97,16.00	2,09,25.01	Total-M-Remittances	2,02,93.44	1,91,37.53
Total-Public Account	5,70,77.10	6,14,62.93	Total-Public Account	5,68,32.54	5,99,68.35
Total-Receipts(Parts I, II and III)	178,432.75	19,77,07.42	Total-Disbursements (Parts I, II and III)	18,09,02.46	1,99,45,0.80
N - Cash Balance	13,28.53	(-) 11,41.18	Closing Cash Balance	(-) 11,41.18	(-) 28,84.56
GRAND TOTAL	17,97,61.28	19,65,66.24	GRAND TOTAL	17,97,61.28	19,65,66.24

STATEMENT No. 1 - Contd.

Explanatory Notes :-

1. There was a revenue surplus of Rs. 41.28 crores in 1997-98 against a surplus of Rs. 38.73 crores in 1996-97. However, taking into accounts the transactions other than Revenue Accounts there was an overall deficit of Rs. 17.43 crores in 1997-98 against overall deficit of Rs. 24.70 crores in 1996-97. The details are given below :-

	1996-97		1997-98	
	(In crores of rupees)			
Opening Cash Balance	(+)	13.29	(-)	11.41
Part I Consolidate Fund				
(a) Transaction of Revenue Account				
Receipts Heads	(+)	11,57.59	(+)	12,99.47
Expenditure Heads	(-)	11,18.86	(-)	12,58.19
Net Revenue Surplus	(+)	38.73	(+)	41.28
(b) Transactions other than Revenue Account				
Capital Account-Net	(-)	94.16	(-)	1,07.23
Public Debt-Net	(+)	28.76	(+)	34.65
Loans and Advances-Net	(-)	0.47	(-)	1.08
Transfer to Contingency Fund Net		..	(-)	0.50
Part II - Contingency Fund-Net		..	(+)	0.50
Part III-Public Account-Net	(+)	2.44	(+)	14.95
Closing Balance	(-)	11.41	(-)	28.84
Overall Surplus/Deficit	(-)	24.70	(-)	17.43

2. Receipts from the Government of India :-

Of the total revenue receipts of Rs. 12,99,47.36 lakhs in 1997-98 Rs. 3,33,14.83 lakhs (25.64 percent of the total Revenue Receipts) were Received from Government of India, as shown below :-

	(In lakhs of rupees)
(i) Non-Plan Grants	36,84.24
(ii) Grants for State Plan Schemes	1,93,03.93
(iii) Grants for Central Plan Schemes	2,18.77
(iv) Grants for Centrally Sponsored Plan Schemes	21,16.89
(v) States' Share of Union Excise Duties	79,91.00
Total	<u>3,33,14.83</u>

STATEMENT No. 1 - Contd.

3. Revenue Receipts :-

The increase of Rs. 1,41,88.38 lakhs in revenue receipts from Rs. 11,57,58.98 lakhs in 1996-97 to Rs. 12,99,47.36 lakhs in 1997-98 was mainly due to more receipts of Grants-in-Aid and States' Share of Union Excise duties from Central Government. Increase in revenue were as under :-

Serial No.	Major Heads of Account	Actuals		Increase
		1996-97	1997-98	
		(In lakhs of rupees)		
(1)	0021 - Taxes on Income other than Corporation Tax. Increase was due to more realisation of Income Tax levied under State Laws	820.64	905.61	84.97
(2)	0029 - Land Revenue Increase was due to more realisation through other receipts	16.41	95.92	79.51
(3)	0040 - Sales Tax Increase was due to more realisation Under State Sales Tax Act	822.53	1271.06	448.53
(4)	0045 - Other Taxes and Duties on Commodities & Services Increase was due to more realisation of Entertainment Tax	113.55	184.93	71.38
(5)	0059 - Public Works - Collection of levied charges of Machinery and Equipments	28.25	60.63	32.38
(6)	0070 - Other Administrative Services Increase was due to more realisation under other Services and on Fine and Forfeitures	118.21	172.86	54.65
(7)	0075 - Miscellaneous General Services Increase was due to more realisation of receipt from State Lotteries and adjustment of write off of Central Loans	79792.76	90099.00	10306.24
(8)	1601 - Grants-in-Aid from Central Government (a)	22499.76	25323.83	2824.07
(9)	1603 - State Share of Union Excise Duties (a)	7334.03	7991.00	656.97

4. Expenditure on Revenue Account

The increase of Rs 13933.45 lakhs in the Revenue Account (Rs. 111885.98 lakhs in 1996-97 to Rs. 125819.43 lakhs in 1997-98) was mainly as under:-

1.	2013 - Council of Ministers Increase was due to more expenditure incurred towards salary and sumptuary allowances and tour expenses	179.52	226.00	46.48
2.	2015 - Election Increase was due to more expenditure incurred towards preparation of printing of electoral roll and conduct of Panchyat Election.	88.09	212.51	124.42

STATEMENT No. 1 - Concl'd

Serial No.	Major Heads of Account	Actuals		Increase
		1996-97	1997-98	
		(In lakhs of rupees))		
3.	2049 - Interest Payments Increase was due to more expenditure incurred towards interest payment on market loan, other internal debt and State General Provident Fund and Loans and Advances from Central Government	3298.14	4361.20	1063.06
4.	2055 - Police Increase was due to more expenditure incurred towards administration, Training District Police Force, Criminal Investigation and Special Police	2033.14	2238.01	204.87
5.	2071 - Pension and Other retirement benefits Increase was due to increase of pensionary benefits	497.46	563.96	66.50
6.	2075 - Miscellaneous General Services Increase was due to more expenditure incurred on State Lotteries	79150.16	88760.46	9610.30
7.	2202 - General Education Increase was due to more expenditure incurred towards Elementary Education, Secondary Education, University and Higher Education	5497.12	5773.38	276.26
8.	2216 Housing Increase was due to more expenditure incurred towards distribution of G.I. Sheets to the rural poor	2035.46	2334.50	299.04
9.	2245 - Relief on account of Natural Calamities More expenditure incurred towards Landslides, Flood, Cyclones etc.	480.21	1758.38	1278.17
10.	2404 - Dairy Development Increase was due to more expenditure incurred towards assistance to Co-operatives and other bodies	38.58	140.48	101.90
11.	2801 Power Increase was due to more expenditure incurred towards Hydel Generation, distribution and Direction and Administration	1507.44	1767.05	259.61
12.	3054 Roads and Bridges Increase was due to adjustment of boarder and strategic Roads expenditure incurred by DGBR	1193.47	1691.84	498.37
13.	3055 Road Transport Increase was due to more expenditure incurred towards road transport services	1500.48	1596.57	96.09

(a) 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 1997-98

Serial No.	Major Head of Accounts	Expenditure to end of 1996-97	Expenditure during 1997-98	Total
1	2	3	4	5
<i>(in lakhs of rupees)</i>				
A.	Capital Account of General Services			
1.	4055 Capital Outlay on Police			
	211 Police Housing	-	29.99	29.99 ✓
	Total: 4055 Capital Outlay on Police	-	29.99	29.99
	4059 Capital Outlay on Public Works	40,48.95	6,28.51	46,77.46 ✓
	Total: A- Capital Outlay on General Services	40,48.95	6,58.50	47,07.45
B.	Capital Account of Social Services			
(a)	Education, Sports, Art and Culture			
2.	4202 Capital Outlay on Education Sports, Art and Culture	36,36.05	5,54.16	41,60.21 ✓
	Total: B(a) Education Sports, Art and Culture	36,36.05	5,54.16	41,60.21 ✓
(b)	Health and Family Welfare			
3.	4210 Capital Outlay on Medical and Public Health	49,55.20	2,83.89	52,39.09 ✓
	Total : B (b) Health and Family Welfare	49,55.20	2,83.89	52,39.09 ✓
(c)	Water Supply, Sanitation, Housing and Urban Development			
4.	4215 Capital Outlay on Water Supply and Sanitation	94,67.83	16,45.23	111,13.06 ✓
5.	4216 Capital Outlay on Housing	22,76.37	7,32.43	30,08.80 ✓
6.	4217 Capital Outlay on Urban Development	4,54.01	84.65	5,38.66 ✓
	Total: B (c) Water Supply, Sanitation, Housing and Urban Development	121,98.21	24,62.31	146,60.52 ✓
(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.	6.44	-	6.44 ✓
(g)	Social Welfare and Nutrition			
8.	4235 Capital Outlay on Social Security and Welfare	1,44.66	5.18	1,49.84 ✓
	Total: B (g) Social Welfare and Nutrition	1,44.66	5.18	1,49.84 ✓
(h)	Others			
9.	4250 Capital Outlay on other Social Services	1.82	-	1.82 ✓
	Total: B (h) Others	1.82	-	1.82 ✓
	Total: B Capital Account of Social Services	209,12.38	33,05.54	242,17.92

STATEMENT NO.2 - Contd.

Serial No.	Major Head of Accounts	Expenditure to end of 1996-97	Expenditure during 1997-98	Total
1	2	3	4	5
<i>(in lakhs of rupees)</i>				
C.	Capital Account of Economic Services			
(a)	Capital Account of Agriculture and Allied Activities			
10.	4401 Capital Outlay on Crop Husbandry	4,93.82	57.68	5,51.50 ✓
11.	4403 Capital Outlay on Animal Husbandry	5,30.57	29.54	5,60.11 ✓
12.	4404 Capital Outlay on Dairy Development	1,87.76	-	1,87.76 ✓
13.	4405 Capital Outlay on Fisheries	2,05.39	6.11	2,11.50 ✓
14.	4406 Capital Outlay on Forestry and Wild Life	77.37	3.67	81.04 ✓
15.	4408 Capital Outlay on Food, Storage and Warehousing	7,04.85	57.85	7,62.70 ✓
16.	4415 Capital Outlay on Agricultural Research and Education	11.42	-	11.42 ✓
17.	4425 Capital Outlay on Co-operation	2,63.21	50.50	3,13.71 ✓
18.	4435 Capital Outlay on other Agricultural Programmes	11.44	10.00	21.44 ✓
	Total: C (a) Capital Account of Agriculture and Allied Activities	<u>24,85.83</u>	<u>215.35</u>	<u>27,01.18</u> ✓
(b)	Capital Account on Other Rural Development Programme			
	4515 Capital Outlay on Other Rural Development Programme	<u>1,15.73</u>	<u>85.91</u>	<u>2,01.64</u> ✓
	Total: C (b) Capital Account on Other Rural Development Programme	<u>1,15.73</u>	<u>85.91</u>	<u>2,01.64</u> ✓
(d)	Capital Account on Minor Irrigation			
	4702 Capital Outlay on Minor Irrigation	<u>4.96</u>	<u>2.48</u>	<u>7.44</u> ✓
	Total: C (d) Capital Account on Minor Irrigation	<u>4.96</u>	<u>2.48</u>	<u>7.44</u> ✓
(e)	Capital Account of Energy			
19.	4801 Capital Outlay on Power Projects	<u>243,81.38</u>	<u>31,04.49</u>	<u>274,85.87</u> ✓
	Total: C (e) Capital Account of Energy	<u>243,81.38</u>	<u>31,04.49</u>	<u>274,85.87</u> ✓
(f)	Capital Account of Industry and Minerals			
20.	4851 Capital Outlay on Village and Small Industries	1,88.24	20.44	2,08.68 ✓
21.	4853 Capital Outlay on Non-ferrous Mining and Metallurgical Industries	2,92.90	19.50	3,12.40 ✓
22.	4860 Capital Outlay on Consumer Industries	16,69.27	75.00	17,44.27 ✓
23.	4885 Other Capital Outlay on Industries and Minerals	<u>12,36.70</u>	<u>1,31.00</u>	<u>13,67.70</u> ✓
	Total: C (f) Capital Account of Industries and Minerals	<u>33,87.11</u>	<u>2,45.94</u>	<u>36,33.05</u> ✓

STATEMENT NO.2 - Concl'd.

Serial No.	Major Head of Accounts	Expenditure to end of 1996-97	Expenditure during 1997-98	Total
1	2	3	4	5
			<i>(in lakhs of rupees)</i>	
(g)	Capital Account of Transport			
24.	5054 Capital Outlay on Roads and Bridges	206,01.74	29,36.07	235,37.81 ✓
	5055 Capital Outlay on Road Transport	24,94.68	1,38.24	26,32.92 ✓
	Total: C (g) Capital Account of Transport	<u>230,96.42</u>	<u>30,74.31</u>	<u>261,70.73</u> ✓
(j)	Capital Account of General Economic Services			
26.	5452 Capital Outlay on Tourism	4,67.55	30.00	4,97.55 ✓
27.	5465 Investment in General Financial and Trading Institutions	1,60.45	-	1,60.45 ✓
	Total: C (j) Capital Account of General Economic Services	<u>6,28.00</u>	<u>30.00</u>	<u>6,58.00</u> ✓
	Total: C-Capital Account of Economic Services	<u>540,99.43</u>	<u>67,58.48</u>	<u>608,57.91</u> ✓
	Total: Expenditure Heads (Capital Account) A+B+C	<u>790,60.76</u>	<u>107,22.52</u>	<u>897,83.28</u>

Explanatory Notes :-

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

STATEMENT NO. 3 - DEBT POSITION

Nature of borrowing	Balance as on 1st April'97	Receipts during the year 97-98	Repayments during the year 97-98	Balance as on 31st March'98	Increase
1	2	3	4	5	6
(i Statement of Borrowings (a))					
(In lakhs of rupees)					
I. Public Debt					
6003 Internal Debt of State Government	1,17,43.69	20,45.41	4,58.00	1,33,31.10	15,87.41
6004 Loans and Advances from the Central Government	1,44,44.18	41,29.17	22,52.03	1,63,21.32	18,77.14
Total : I Public Debt	<u>2,61,87.87</u>	<u>61,74.58</u>	<u>27,10.03</u>	<u>2,96,52.42</u>	<u>34,64.55</u>
II. Small Savings Collections					
8005 State Provident Funds	48,98.88	17,49.16	9,15.87	57,32.17	8,33.29
8011 Insurance and Pension Funds	2,03.34	99.04	18.08	284.30	80.96
Total : II-Small Savings Collections	<u>51,02.22</u>	<u>18,48.20</u>	<u>933.95</u>	<u>60,16.47</u>	<u>9,14.25</u>
GRAND TOTAL	<u>3,12,90.09</u>	<u>80,22.78</u>	<u>36,43.98</u>	<u>3,56,68.89</u>	<u>43,78.80</u>

Explanatory Notes :-

1. Internal Debt of the State Government :

The receipt of Rs. 20,45.41 Lakhs under this head includes Rs. 19,00.00 lakhs towards market loan, Rs. 1,00.02 lakhs borrowed from General Insurance Corporation of India and Rs. 45.39 lakhs from National Co-operative Development Corporation. During 1997-98 Government received Rs. 20,45.41 lakhs from these bodies and paid Rs. 4,58.00 lakhs in repayment of outstanding loans. Government paid interest Rs. 5,11.98 lakhs to these bodies and Rs. 11,74.16 lakhs towards interest on market loans during 1997-98.

2. Loans and Advances from the Central Government :

Rs. 41,29.17 lakhs were received from the Government of India as loans (Share of Small Savings Collection for Non-Plan Loans Rs. 474.00 lakhs, Block Loans for State Plan Schemes Rs. 21,51.11 lakhs, Loans for house building advances Rs. 4.06 lakhs and Ways and Means Advances of Rs. 15,00.00 lakhs). The loans from the Central Government as on 31st March, 1998 constituted 67 percent of the total Public debt of the State Government on that date. During the year 1997-98 Government paid of Rs. 2252.03 lakhs towards repayment of outstanding loans and Rs. 17,79.81 lakhs towards interest to the Government of India.

STATEMENT NO. 3 Concl'd.

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. 6,01.54 lakhs on provident fund balance during this year.

(i) Insurance and Pension Fund :

From 1.1.94 the State Government Employees Group Insurance Scheme has been Introduced by the Government. The State Government paid interest of Rs. 26.67 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, 1998 was Rs. 11,51.84 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 1996-97 and 1997-98 are shown below

	1996-97 (In lakhs of Rupees)	1997-98	Net Increased (+) or decreased (-) during the year
Gross debt and other obligations outstanding at the end of the year	3,22,29.99	3,68,20.73	(+) 45,90.74
Interest paid by the Government	32,98.14	40,94.17	(+) 7,96.03
Interest realised	1,81.56	5.83	(-) 1,75.73
Net amount of interest charges	31,16.58	40,88.34	(+) 9,71.76
Percentage of gross interest to total revenue receipts	2.85	3.15	(+) 0.30
Percentage of net interest to total revenue receipts	2.69	3.14	(+) 0.45

Apart from the interest receipts as above, the Government also received Rs. 1,59.47 lakhs during the year as dividend on investments in commercial undertaking, etc.

A more detailed account is given in Statement No. 16.

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

Class of Loans and Advances	Balance on 1st April 1997	Paid during the year (Payment)	Repaid during the year (Receipt)	Balance on 31st March 1998	Net Increase (+) or Decrease (-) during the year
1	2	3	4	5	6
(i) Statement of Loans and Advances (a)					
(In lakhs of Rupees)					
I. Loans for Social Services	43.60	..	..	43.60	..
II. Loans for Economic Services					
(i) Loans for Agriculture and Allied Activities	84.33	1.60	..	85.93	(+) 1.60
(ii) Loans for Industry and Minerals	338.19	75.00	8.69	404.50	(+) 66.31
(iii) Loans for Transport	1.38	..	..	1.38	..
(iv) Loans for General Economic Services	0.02	..	..	0.02	..
Total:II Loans for Economic Services	423.92	76.60	8.69	491.83	(+) 67.91
III. Loans to Government Servants	346.13	103.88	63.85	386.16	(+) 40.03
IV. Miscellaneous Loans	50.55	..	..	50.55	..
Grand Total	864.20	180.48	72.54	972.14	(+) 107.94

(ii) Recoveries in Arrears

Information about arrears in recovery of Loans and Advances and interest has not been received (September, 1998) from the Departmental Officers who maintain the detailed accounts thereof.

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

Public or other body for which guarantee has been given and brief nature of the guarantee	Maximum amount guaranteed	Sums guaranteed-out standing on 31st March,1998
	<i>(In lakhs of rupees)</i>	
Sikkim Mining Corporation - Guarantee to the State Bank of Sikkim for the grant of advance (Overdraft) of the Corporation	..	10.00
Sikkim Banaspati Limited Guarantee to the State Bank of India for repayment of loan	..	363.00
Sikkim State SC/ST/OBC Development Corporation Ltd. Guaranteed for raising loan	..	1000.00
Red Orchid Food Processing Ltd. (Singtam) Guarantee to the State Bank of Sikkim for grant of overdraft	5.00	5.00
State Bank of Sikkim Guarantee to Central Bank of India, for grant of overdraft	<u>800.00</u>	<u>800.00</u>
Total	<u>805.00</u>	<u>2178.00</u>

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

STATEMENT NO . 6 CASH BALANCES AND INVESTMENT OF CASH BALANCES

		As on 1st April 1997	As on 31st March 1998
(In lakhs of rupees)			
(A)	General Cash Balances -		
(1)	Deposits with other Banks (Treasuries)	(-) 13,39.84	(-) 28,09.38
(2)	Deposits with Nationalised Bank	198.66	(-) 75.18
	Total	(-) 11,41.18	(-) 28,84.56
	Investments held in the "Cash Balances Investment Account"	(-) 21.38	(-) 21.38
	Total : (A)	(-) 11,62.56	(-) 29,05.94
(B)	Other Cash Balances and Investment-		
(1)	Cash with Departmental Officer, viz., Forest and Public Works Departments	121.90	3,34.20
(2)	Permanent Advances for Contingent Expenditure with Departmental Officer	37.05	37.48
(3)	Investment of earmarked funds	45.84	45.84
	Total : B	2,04.79	4,17.52
	Total : A and B	(-) 9,57.77	(-) 24,88.42

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. For the period ending 31st March 1998 overdraft to the tune of Rs. 28,09.38 lakhs has made from the State Bank of Sikkim. However, as per record of the State Bank of Sikkim, the overdraft amounting to Rs. 21,99.21 lakhs have been made during the year 1997-98 leaving behind an unreconciled adverse balance of Rs. 6,10.17 lakhs.

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

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

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

The following is a summary of Balances as on 31st March, 1998			
Debit balance	Sector of the General Account	Name of Account	Credit Balance
Rs			Rs.
		Consolidated Fund	
4,08,84,03,136	A to D and Part of H	Government Account	
	E	Public Debt	296,52,40,932
9,72,14,153	F	Loans and Advances	
		Contingency Fund	1,00,00,000
		Public Account	
	I	Small Savings, Provident Funds, etc	60,16,49,035
	J	Reserve Funds	
		(b) Reserve funds not bearing interest	
45,83,830		Gross balance	4,76,86,174
		Investments	
	K	Deposits and Advances-	
		(b) Deposits not bearing interest	7,20,81,917
18,73,979		(c) Advances	
	L	Suspense and Miscellaneous	
1,43,35,038		(b) Suspense	
6,79,71,478		(c) Other Accounts	
	M	Remittances	28,92,67,749
	N	Cash Balances (Closing)	28,84,55,807
<u>427,43,81,614</u>		Total	<u>427,43,81,614</u>

Explanatory Notes :-

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

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

STATEMENT NO. 7 -Concl'd.

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

3. Government Account : Under the system of book-keeping followed in Government Accounts, the amounts booked under revenue, capital and other transactions of Government, the balances of which are not carried forward from year to year, are closed to a single head called 'Government Accounts'. The balances under this head represents the cumulative result of all such transactions so that after adding thereto the balances under Public Debt. loans and Advances, Reserve Funds, Deposits and Advances, Suspense and Miscellaneous, Remittances and Contingency Fund, the closing cash balance at the end of the year may be worked out and proved. The 'Government Account' for the year 1997-98 given below will show how the net amount at the end of the year has been arrived at.

Debit Rs.	Details	Credit Rs.
3,42,39,46,226	A - Amount at the debit of Government Account on 1st April, 1997	
	B - Receipts Heads (Revenue Account)	12,99,47,36,826
12,58,19,42,870	C - Expenditure Head (Revenue Account)	
1,07,22,50,866	D - Expenditure Head (Capital Account)	
50,00,000	H - Transfer to Contingency Fund	
	E - Amount at the Debit of Government Account on 31 March 1998	4,08,84,03,136
<u>17,08,31,39,962</u>	Total	<u>17,08,31,39,962</u>



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



**STATEMENT NO.8 - STATEMENT OF REVENUE AND EXPENDITURE UNDER DIFFERENT HEADS
FOR THE YEAR 1997-98 EXPRESSED AS A PERCENTAGE OF TOTAL REVENUE/EXPENDITURE**

Heads-Revenue	Amount	Percengate of total Revenue	Percengate of total Expenditure	Heads-Expenditure	Amount	Percengate of total Revenue	Percentage of total Expenditure
1	2	3	4	5	6	7	8
	(In lakhs of rupees)				(In lakhs of rupees)		
REVENUE:-				EXPENDIURE			
A. Tax Revenue-				A. General Services- Fiscal Services			
(i) Taxes on Income and Expenditure-				(i) Collection of Taxes on Income and Expenditure	18.44	0.01	0.01
Taxes on Income other than Corporation Tax	9,05.61	0.70	0.72				
(ii) Taxes on Property and Capital Transcations-				(ii) Collection of Taxes on Property and Capital Transactions-			
Land Revenue	95.92	0.07	0.08	Land Revenue	1,36.20	0.11	0.12
Statmps and Registration Fees	36.61	0.03	0.03	Statmps and Registration Fees	1.48	(a)	(b)
(iii) Taxes on Commodities and Services				(iii) Collection of Taxes on Commodities and Services			
State Excise	10,81.09	0.83	0.86	State Excise	94.24	0.07	0.07
Sales Tax	12,71.06	0.98	1.01	Sales Tax	34.23	0.03	0.03
Taxes on Vehicles	1,54.40	0.12	0.12	Taxes on Vehicles	14.94	0.01	0.01
Other Taxes and Duties on Commodities and Services	1,04.93	0.08	0.08	Other Taxes and Duties on Commodities and Services	15.64	0.01	0.01
Total-(A) Tax Revenue	36,49.62	2.81	2.90	Total-Fiscal Services	3,15.17	0.24	0.25
B-Non-Tax Revenue							
(i) Interest Receipts	5.83	(a)	(b)	Interest Payments and Servicing of Debts	43,61.20	3.36	3.47

STATEMENT NO.8 Concl'd.

Heads-Revenue	Amount	Percengate of total Revenue	Percengate of total Expenditure	Heads-Expenditure	Amount	Percengate of total Revenue	Percentage of total Expenditure
1	2	3	4	5	6	7	8
	(In lakhs of rupees)				(In lakhs of rupees)		
Dividends and Profits	1,59.47	0.12	0.13	Ogans of State	809.50	0.62	0.64
(ii) General Services	905,58.10	69.69	71.98	Administrative Service	3,880.04	2.99	3.09
				Pension and Miscellaneous General Services	89,324.43	68.74	70.99
				Total A-General Services	98,690.34	75.95	78.44
(iii) Social Services	41.07	0.03	0.03	B. Social Services	14,345.54	11.04	11.40
(iv) Economic Services-General Economic Services	0.93	(a)	(b)	C Economic Services-General Economic Services	1,926.10	1.48	1.53
Agriculture and Allied Activities	4,16.38	0.32	0.33	Agriculture and Allied Activities	4,105.71	3.16	3.26
Water and Power Development	5,55.52	0.43	0.44	Water and Power Development	2,917.03	2.24	2.32
Industry and Minerals	53.50	0.04	0.04	Industry and Minerals	469.62	0.37	0.37
Transport and Communications	11,92.11	0.92	0.95	Transport and Communications	3,365.08	2.59	2.68
Total (iv)-Economic Services	22,18.44	1.71	1.76	Total - Economic Services	12,783.54	9.84	10.16
Total (B) Non-Tax Revenue	92,982.91	71.55	73.90				
C Grants-in-aid and Contributions	33,314.83	25.64	26.48				
Grand Total Revenue	129,947.36	100.00	103.28	Grand Total Expenditure	125,819.42	96.83	100.00
(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 1997-98)		Total Rs.
	<i>Charged</i> Rs.	Voted Rs.	
Expenditure Heads (Revenue Account)	<i>45,32,61,620</i>	12,12,86,81,250	12,58,19,42,870
Expenditure Heads (Capital Account)	..	1,07,22,50,866	1,07,22,50,866
Public Debt	<i>27,10,03,341</i>	..	27,10,03,341
Loans and Advances	..	1,80,47,750	1,80,47,750
Transfer to Contingency Fund	..	50,00,000	50,00,000
Total	<i>72,42,64,961</i>	13,22,39,79,866	13,94,82,44,827

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

Heads	Actuals for 1997-98
	Rs.
Receipts Heads	
(Revenue Account)	
A. Tax Revenue -	
(a) Taxes on Income and Expenditure	
0021 Taxes on Income Other than Corporation Tax	
104 Taxes on Income levied under State Laws (Sikkim)	9,05,61,044
Total - A(a) - Taxes on Income and Expenditure	<u>9,05,61,044</u>
(b) Taxes on Property and Capital Transaction	
0029 Land Revenue	
101 Land Revenue/Tax	2,85,008
800 Other Receipts	93,06,743
Total	<u>95,91,751</u>
0030 Stamps and Registration Fees	
01 Stamp - Judicial	
102 Sale of Stamps	12,11,343
Total	<u>12,11,343</u>
02 Stamps Non - Judicial	
102 Sale of Stamps (F.D)	1,98,050
Total 02	<u>1,98,050</u>
03 Registration Fees	
104 Fees for Registering documents	19,94,126
800 Other Receipts	2,57,457
Total 03	<u>22,51,583</u>
Total 01,02 and 03	<u>36,60,976</u>
Total - A(b) - Taxes on Property and Capital Transactions	<u>1,32,52,727</u>
(c) Taxes on Commodities and Services	
0039 State Excise	
101 Country Spirits	34,47,361
102 Country Fermented Liquors	43,71,595
105 Foreign Liquors and Spirits	5,80,59,141
107 Medical & Toilet Preparations containing Alcohol, Opium etc.,	50,42,199
108 Opium, Hemp and Other Drugs	21,30,508
150 Fines and Confiscations	43,27,871
800 Other Receipts	
(i) Foreign Liquors Retail Licence Fee	1,17,90,129
(ii) Foreign Liquor Bar Licence Fee	24,33,286
(iii) Country Liquor Fee	1,44,94,348
(iv) Misc. Receipts	20,12,896
Total	<u>10,81,09,334</u>

STATEMENT No 10 - Contd.

Heads		Actuals for 1997-98
		Rs.
Receipts Heads		
(Revenue Account)		
A. Tax Revenue -Concl'd.		
B. Non-Tax Revenue.		
0040	Sales Tax	
102	Receipt Under State Sales Tax Act	12,71,05,738
	Total	12,71,05,738
0041	Taxes on Vehicles	
102	Receipts under the State Motor Vehicles Taxation Acts	1,54,40,358
	Total	1,54,40,358
0045	Other Taxes and Duties on Commodities and Services	
101	Entertainment Tax (UD)	20,10,609
800	Other Receipts	..
(ii)	Damthey & Cardamom Khazana (IR)	6,09,607
(iii)	Trade Licence Fee (UD)	36,91,334
(iv)	Bazar Contract Fee (UD)	25,20,083
(v)	Other Misc., Receipts (UD)	16,67,211
901	Deduct Refund	(-) 5820
	Total	1,04,93,024
	Total - A(c) - Taxes on Commodities and Services	26,11,48,454
	Total - A - Tax Revenue	36,49,62,225
B. Non-Tax Revenue.		
(b)	Interest Receipts, Dividends and Profits	
0049	Interest Receipts	
04	Interest Receipts of State/Union Territory Governments	
110	Interest realised on Investment of Cash Balances	3,59,767
195	Interest from Co-operative Societies	2,23,584
	Total	5,83,351
0050	Dividends and Profits	
101	Dividends from Public Undertakings	1,59,47,383
	Total	1,59,47,383
	Total - B(b) - Interest Receipts, Dividends and Profits	1,65,30,734
(c)	Other Non - Tax Revenue	
(i)	General Services	
0051	Public Service Commission	
105	State Public Service Commission Examination Fees	35,395
	Total	35,395
0055	Police	
104	Receipts under Arms Acts	7,94,481
800	Other Receipts	
(i)	Misc. Receipts	3,72,165
(ii)	Re-imbursment of Expenditure on Police Checkpost	1,51,73,760
	Total	1,63,40,406

STATEMENT No 10 - Contd.

Heads		Actuals for 1997-98
		Rs.
Receipts Heads		
(Revenue Account)		
B. Non-Tax Revenue. Contd.		
0058	Stationery and Printing	
200	Other Press Receipt	58,16,589
	Total	<u>58,16,589</u>
0059	Public Works	
80	General	
102	Hire Charges of Machinery and Equipment	53,63,190
800	Other Receipt	
(i)	Roads & Bridges	4,66,240
(ii)	Public Works (Buildings)	<u>2,33,774</u>
	Total - 80	<u>60,63,204</u>
0070	Other Administrative Services	
01	Administration of Justice	
102	Fines and Forfeitures	77,50,600
501	Services and Service Fees	14,99,147
800	Other Receipts	<u>6,94,230</u>
	Total - 01	<u>99,43,977</u>
02	Elections	
101	Sale Proceeds of election forms and documents	3,475
104	Fees, Fines & Forfeitures	40,024
800	Other Receipts	<u>54,582</u>
	Total - 02	<u>98,081</u>
60	Other Services	
114	Receipts from Motor Garages etc., (Home)	4,17,114
115	Receipts from Guest Houses, Government Hostels, etc.,	5,95,573
800	Other Receipts	<u>62,31,466</u>
	Total - 60	<u>72,44,153</u>
	Total - 01,02 and 60	<u>1,72,86,211</u>
0071	Contributions and Recoveries towards Pension and Other Retirement Benefits	
01	Civil	
101	Subscription and Contribution	3,68,469
	Total	<u>3,68,469</u>
0075	Miscellaneous General Services	
103	State Lotteries	9,00,80,52,309
300	Other Receipts	
(i)	Adjustment on Account of write-off amount of Central loans in terms of recommendation of 10th Finance Commission	<u>18,47,671</u>
	Total	<u>9,00,98,99,980</u>
	Total - B - (c)(i) - General Services	<u>9,05,58,10,254</u>

STATEMENT No 10 - Contd.

Heads		Actuals for 1997-98
		Rs.
Receipts Heads		
(Revenue Account)		
B. Non-Tax Revenue. Contd.		
(ii)	Social Services	
0202	Education, Sports, Art and Culture	
01	General Education	
101	Elementary Education	
(i)	Admission Fees	2,24,930
(ii)	Transfer Certificate Fees	1,12,914
(iii)	Other Receipts	1,48,599
102	Secondary Education	
(i)	Tuition & Other Fees	63,253
(ii)	Text Books Receipts	54,121
(iii)	Grant from C.T.S.A.	34,946
(iv)	Other Fees	3,27,974
	Total 01	<u>9,66,737</u>
04	Art and Culture	
800	Other Receipts	13,606
	Total - 04	<u>13,606</u>
	Total - 01 and 04	<u>9,80,343</u>
0210	Medical and Public Health	
01	Urban Health Services	
800	Other Receipts	7,10,012
	Total 01	<u>7,10,012</u>
04	Public Health	
104	Fees, Fines etc.	
(i)	Receipts under Prevention of Food Adulterations Act	2,49,820
	Total - 04	<u>2,49,820</u>
	Total - 01 and 04	<u>9,59,832</u>
0215	Water Supply and Sanitation	
01	Water Supply	
103	Receipts from Urban Water Supply Schemes	9,51,460
800	Other Receipts	1,96,865
	Total 01	<u>11,48,325</u>
02	Sewerage and Sanitation	
103	Receipt from Sewerage Schemes	2,47,133
	Total - 02	<u>2,47,133</u>
	Total - 01 and 02	<u>13,95,458</u>
0220	Information and Publicity	
60	Others	
106	Receipts from Advertising and Visual Publicity	3,960
800	Other Receipts	4,83,356
	Total - 60	<u>4,87,316</u>

STATEMENT No 10 - Contd.

Heads		Actuals for 1997-98
		Rs.
Receipts Heads		
(Revenue Account)		
B. Non-Tax Revenue. Contd.		
0230	Labour and Employment	
102	Fees for registration of Trade Unions	1,77,683
	Total	<u>1,77,683</u>
0235	Social Security and Welfare	
800	Other Receipts	
(i)	Sale Proceeds from Sheltered Workshop, Jorethang	30,220
(ii)	Rent from Working Womens Hostel, Gangtok	76,202
	Total	<u>1,06,422</u>
	Total - B(c) (ii) - Social Services	<u>41,07,054</u>
(iii)	Economic Services	
0401	Crop Husbandry	
104	Receipts from Agricultural Farms	7,26,269
105	Sale of Manures and Fertilisers	15,99,435
800	Other Receipts	18,77,574
	Total	<u>42,03,278</u>
0403	Animal Husbandry	
102	Receipts from Cattle and Buffalo Development	4,33,765
103	Receipts from Poultry Development	4,46,303
104	Receipts from Sheeps and Wool Development	24,443
105	Receipts from Piggery Development	3,38,191
800	Other Receipts	5,24,038
	Total	<u>17,66,740</u>
0405	Fisheries	
103	Sale of Fish, Fish Seeds etc.	76,833
	Total	<u>76,833</u>
0406	Forestry and Wild Life	
01	Forestry	
101	Sale of Timber and Other Forest Produce	23,38,385
800	Other Receipts	1,12,37,777
	Total	<u>1,35,76,162</u>
0407	Plantations	
01	Tea	
800	Other Receipts	2,18,04,397
	Total	<u>2,18,04,397</u>

Agriculture and Allied Activities

STATEMENT No 10 - Contd.

Heads		Actuals for 1997-98
		Rs.
Receipts Heads		
(Revenue Account)		
B. Non-Tax Revenue. Contd.		
0408	Food Storage and Warehousing	
101	Food	1,83,541
	Total	<u>1,83,541</u>
0425	Co-operation	
	Other Receipts	26,975
	Total	<u>26,975</u>
0515	Other Rural Development Programmes	
800	Other Receipts	2,26,873
	Total	<u>2,26,873</u>
0702	Minor Irrigation	
80	General	
800	Other Receipts	1,28,633
	Total	<u>1,28,633</u>
0801	Power	
01	Hydel Generation	
800	Other Receipts	
(i)	Sale of Power	5,50,06,003
	Total	<u>5,50,06,003</u>
0810	Non-Conventional Sources of Energy	
103	Wind Mapping Project in Sikkim	1,90,590
	Total	<u>1,90,590</u>
0851	Village and Small Industries	
101	Industrial Estates	3,73,178
102	Small Scale Industries	
(i)	G.I.C.I. Sale Proceeds	35,19,213
800	Other Receipts	2,46,484
	Total	<u>41,38,875</u>
0852	Industries	
600	Others	
(I)	Lease charges of Government Fruit Preservation Factory	3,99,950
	Total	<u>3,99,950</u>
0853	Non-Ferrous Mining & Metallurgical Industries	
800	Other Receipts	8,10,828
	Total	<u>8,10,828</u>

Water and Power Development

Industry & Minerals

STATEMENT No 10 - Contd.

Heads		Actuals for 1997-98
		Rs.
Receipts Heads		
(Revenue Account)		
B. Non-Tax Revenue. Concl'd.		
C. Grants -in-aid and Contribution Contd.		
1055	Road Transport	
201	Sikkim Nationalised Transport	
(a)	Freight	6,92,45,800
(b)	Passenger Fare	1,77,41,090
(ii)	Workshop Receipt	25,596
(iii)	Sale of P.O.L.	2,71,30,737
(iv)	Other Misc. items	25,27,152
	Total	* 11,66,70,375
1452	Tourism	
103	Receipts from Tourist Transport	1,21,065
105	Rent and Catering Receipts	20,35,197
800	Other Receipts	3,84,068
	Total	25,40,330
1475	Other General Economic Services	
106	Fees for stamping weights and measures	93,022
	Total	93,022
	Total - B(c) (iii) - Economic Services	22,18,43,405
	Total - B(c) - Other Non - Tax Revenue	928,17,60,762
	Total - B - Non - Tax Revenue	929,82,91,496
C	Grants-in-aid and Contributions	
1601	Grants-in-aid from Central Government	
01	Non-Plan Grants	
101	Grants under the Constitution (Distribution of Revenue order)	
I	Grants to meet non-plan Revenue Deficit	13,80,50,000
102	Grants in lieu of Tax on Railway passenger Fares	4,00,000
109	Grants towards contribution to Calamity Relief Fund	10,73,00,000
800	Other Grants	
(i)	Boarder and Strategic Roads	11,87,66,000
(iii)	Grants for Special Problem recommended by 10th Finance Commission	23,58,000
(iv)	Grants for local bodies recommended by 10th Finance Commission	15,50,000
	Total - 800	12,26,74,000
	Total - 01	36,84,24,000
02	Grants for State/Union Territory Plan Schemes	
101	Block Grants	1,93,03,92,586
	Total - 01	1,93,03,92,586
03	Grants for Central Plan Schemes	
104	Grants under Proviso to Article 275 (1) of the Constitution	
(1)	Special Component Plan for Schedule Caste	5,52,100
(2)	Special Component Plan for Tribal sub-plan	2,13,25,000
	Total - 03	2,18,77,100

* Double accounting of Rs.2,74,56,535 during the year 1996-97 between Major Head 1055 and 8782 (Dr.) has been rectified by making proforma correction. For further details see Statement No.15.

STATEMENT No 10 - Contd.

Heads		Actuals for 1997-98
		Rs.
Receipts Heads		
(Revenue Account)		
C. Grants -in-aid and Contribution Contd.		
04	Grants for Centrally Sponsored Plan Schemes	
800	Other Grants	
I	Police	
(A)	Modernisation of Police Force	229
	Total I	229
II	Jails	
	Modernisation of Prison Administration	
01	Central Jail at Rongnek	53,20,000
	Total II	53,20,000
III	Administration of Justice	
01	Office Complex for Judicial Administration	81,30,000
	Total III	81,30,000
IV.	Education	
	Elementary Education	
A.	Teachers Training	
(02)	Schemes Financed by NCERT	1,20,000
D.	Other Receipts	
(16)	Central Education Technology Programme	53,200
(17)	Computer Literacy in School Adult Education	9,96,800
G.	Sanskrit Education	32,900
	General Madrasha Education	26,400
	Total IV	12,29,300
V.	Sports and Youth	
A.	Youth Welfare Programme for Students	4,26,160
(01)	National Service Scheme programme	11,23,400
(04)	Special Programme for Youth	
C.	Youth Hostel	
(07)	Games and Sports Development activities financed by SAI	15,30,000
D.	Other Receipts	
(09)	Indoor Stadium sand Swimming Pool at White Hall	
	Total V	30,79,560
VII.	Medical & Public Health	
	Urban Health Service-Allopathy	
A.	Other Receipts	
(01)	Development and Modernisation of Blood Banking and transfusion Service	1,00,000
B.	Prevention & Control of Diseases	
(03)	National Leprosy Control Programmes	20,50,000
(05)	Prevention and Control of Blindness	2,83,000

STATEMENT No 10 - Contd.

Heads		Actuals for 1997-98
		Rs.
Receipts Heads		
(Revenue Account)		
C. Grants -in-aid and Contribution Contd.		
(06)	Iodine Deficiency Disease Control Programme	1,40,734
(07)	National AIDS Control Programme	75,00,000
	Total VII	<u>1,00,73,734</u>
VIII	Family Welfare	<u>2,76,83,750</u>
	Total VIII	<u>2,76,83,750</u>
IX	Water Supply and Sanitation	
	Water Supply	
A.	Rural Water Supply Programme	
(01)	Accelerated Rural Water Supply Programme	3,34,00,000
B.	Sanitation Services	
(04)	Central Rural Sanitation Programme	4,68,000
	Total IX	<u>3,38,68,000</u>
XI	Welfare of Schedule Caste/Tribe and other Backward Classes	
A.	General	
1.	Other Receipts	
(i)	Scholarships for Children engaged in unclean occupation	50,000
	Total X	<u>50,000</u>
XII	Social Security and Welfare	
A.	Tibetan Refugees Social Welfare	14,88,661
B.	Child Welfare	
(01)	ICDS Programme	46,04,781
	Total XII	<u>60,93,442</u>
XIII	Crop Husbandry	
B.	Manure and Fertilizers	
03	Fertilizers subsidy for small and marginal farmers	6,01,000
04	Strengthening of micro nutrient facility	3,00,000
D.	Commercial Crops	
(07)	Intergrated Programme for the development of Spices	50,00,000
(08)	Central Sector scheme on Root and Tuber Crops	30,000
(09)	Mushroom Development	11,50,000
E.	Extension and Farmers Training	
(10)	Strengthening of Agricultural Extension	50,99,000
G.	Agricultural Economic and Statistics	
(11)	Agriculture Census Programme	12,10,000
H.	Development of Pulses	15,00,000
I.	Development of Oil Seeds	62,00,000
J.	Scheme of Small/Marginal Farmers and Agricultural labours	1,20,000
K.	Horticulture and Vegetable Crops	(-) 1,75,000
(13)	Integrated Development of Fruits	40,66,000
(15)	Integrated Development of Arid Zone Fruits (DIS)	37,50,000
(17)	Central Sector Scheme on Commercial Floriculture	12,00,000

STATEMENT No 10 - Contd.

Heads		Actuals for 1997-98
		Rs.
Receipts Heads		
(Revenue Account)		
C. Grants -in-aid and Contribution Contd.		
(18)	National Water Shed Development Programme for rainfed Agriculture	1,14,50,000
	Total XII	<u>4,15,01,000</u>
XIV.	Animal Husbandry	
A.	Veterinary Services and Animal Health	
(07)	Systematic Control of diseases of National Importance	5,00,000
D.	Piggery Development	
(13)	Intergrated Piggery Development	52,00,000
G.	Extension and Training	
(16)	Live Stock Show	3,50,000
I.	Administrative investigation and Statistics	
(18)	Undertaking quinquennial Census	20,000
	Total XIV	<u>60,70,000</u>
XV	Dairy Development	
A.	Assistance to Co-operatives and Other bodies	
(02)	Integrated Dairy Project	1,00,00,000
	Total XV	<u>1,00,00,000</u>
XVI	Fisheries	
A.	Inland Fisheries	
(01)	Fisheries Farmers Development Agency	3,00,000
	Total XVI	<u>3,00,000</u>
XVII	Forestry and Wild Life	
	Forestry	
A.	Research	
(02)	Wet Land Mapping	3,00,000
B.	Social and Farm Forestry	
(06)	Fuel Wood Plantation	61,75,000
C.	Forest Produce	
(07)	Plantation of Medicinal Plants & Herbs Environment Forestry and Wild Life	76,50,000
D.	Wildlife Preservation	
(08)	Kanchenjunga National Park	17,97,000
(10)	Development of Fambong Lho Sanctuaries	6,35,000
(11)	Development of Singba Rhododendron Sanctuaries	7,96,000
(12)	Development of Kyongsia Alpine Sanctuary	3,85,000
(22)	Naga Kazor Watershed	33,02,000
(26)	Rongni Chu Watershed	35,00,000
(29)	Turung Namthang Water Shed	13,74,000
(31)	Tingmo and Ben Micro Water Shed	5,09,000
	Total XVII	<u>2,64,23,000</u>

STATEMENT No 10 - Contd.

Heads	Actuals for 1997-98
	Rs.
Receipts Heads	
(Revenue Account)	
C. Grants -in-aid and Contribution Contd.	
XVIII. Other Agricultural Programme	
1. Other Receipts	
(02) I.C.D.P. Coarse Cereals	8,71,234
(03) Maize, Millet, Wheat etc.	<u>20,00,000</u>
Total XVIII	<u>28,71,234</u>
XIX. Food Storage and Warehousing	
A. Procurement and Supply	
(03) One time Assistance for 100 % disposal of pending case in District Fora	20,80,000
(04) One time Assistance for 100 % disposal of pending case in State Commission Storage and Warehousing	<u>25,00,000</u>
Total XIX	<u>45,80,000</u>
XX. Co-operation	
A. Assistance to other Co-operatives	
(01) Subsidy for Manpower Development and Training and Managerial Assistance and Incentives for NCDC	<u>9,95,500</u>
Total XX	<u>9,95,500</u>
XXI. Rural Development	
Intergrated Rural Energy Planning Programme	
(02) Intensifying Training Related Activities	<u>3,50,000</u>
Total XXI	<u>3,50,000</u>
XXIII. Power (Hydel Generation)	
(01) Rabonchu Hydel Project	1,35,00,000
(02) Subsidy Share of NRSE	<u>18,60,336</u>
Total XXIII	<u>1,53,60,336</u>
XXIV. Village and Small Industries	
A. Other Village Industries	
(01) District Industries Centre (Jorethang & Gangtok)	<u>95,000</u>
Total XXIV	<u>95,000</u>
XXVI. Other Scientific Research	
C. Preservation and Control of Pollution	
03. Strengthening of Air and Water Pollution	1,50,000
D	
(04) National Environment Awareness	<u>1,36,000</u>
Total XXVI	<u>2,86,000</u>
XXVII. Census Survey and Statistics Survey and Statistic	
A. Vital Statistics	
02. National sample survey organisation	16,00,000
03. Conduct and Economic Census	<u>5,60,620</u>
Total XXVII	<u>21,60,620</u>

STATEMENT No 10 - Concl'd.

Heads		Actuals for 1997-98
		Rs.
Receipts Heads		
(Revenue Account)		
C, Grants -in-aid and Contribution Concl'd.		
XXVIII	Tourism	
	Tourist Infrastructure	
A.	Tourist accommodation	
05.	Tourist Lodge	9,00,000
B.	Promotion and Publicity	
07.	Tourist Fair and Festival	2,00,000
08.	Wayside Amenities	3,75,000
09.	Publicity	6,23,763
10.	Refurbishment of Monastery	1,00,000
C.	Phodong Monastery	8,00,000
	Total XXVIII	29,98,763
XXIX	Land Revenue	
A.	Land Records	
02.	Strengthening of Revenue Administration and updation of Land Records	21,70,000
	Total XXIX	21,70,000
	Total 04	21,16,89,468
	Total 01,02,03 & 04	2,53,23,83,154
1603	States' Share of Union Excise Duties	
101	States Share of Basic Union Excise Duties	78,02,00,000
103	States Share of Additional Excise Duties in lieu of Sales Tax	1,89,00,000
	Total	79,91,00,000
	Total - C - Grants - in - Aid and Contribution	3,33,14,83,154*
	Grand Total-Receipt Heads (Revenue Account) (A+B+C)	12,99,47,36,826

*(i) Rs. 3,33,14.83 lakhs does not include Rs. 19,86.45 lakhs being Grants in Aid received from the Government of India during the year 1997-98 as the same was not credited into Government Accounts during 1997-98 by the Government of Sikkim.

(ii) Rs 3,33,14.83 lakhs also includes Rs. 18,78.45 lakhs of the previous year (1996-97) being Grants in Aid contribution from Government of India but not accounted for on that financial year.

(iii) Rs. 3,33,14.83 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 Government of Sikkim.

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

(Figures in <i>italics</i> represents charged expenditure)			
Heads (1)	Actuals for 1997-98		
	Non-Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.
Expenditure Heads(Revenue Account)			
A. General Services			
(a) Orangs of State			
2011 Parliament/State/Union Territory Legislatures			
02 State/Union Territory Legislatures	<i>7,26,640</i>		
101 Legislative Assembly	9,12,434	-	16,39,074
103 Legislative Secretariat	1,05,35,903	-	1,05,35,903
104 Legislator's Hostel	10,55,797	-	10,55,797
800 Other Expenditure	<u>5,00,000</u>	<u>-</u>	<u>5,00,000</u>
	<i>7,26,640</i>		
Total	<u>1,30,04,134</u>	<u>-</u>	<u>1,37,30,774</u>
2012 President, Vice President/ Governor, Administrator of Union Territories			
03 Governor/Administrator of Union Territories			
090 Secretariat	<i>20,51,470</i>	..	20,51,470
101 Emoluments and Allowances of Governor/ Administrators of Union Territories	<i>1,21,000</i>	-	1,21,000
102 Discretionary Grant	<i>32,174</i>	-	32,174
103 Household Establishment	<i>12,45,799</i>	-	12,45,799
104 Sumptuary Allowances	<i>2,50,065</i>	-	2,50,065
105 Medical Facilities	<i>23,759</i>	-	23,759
107 Expenditure from Contract Allowances	<i>8,55,719</i>	-	8,55,719
108 Tour Expenses	<i>7,46,451</i>	-	7,46,451
Total	<u>53,26,437</u>	<u>-</u>	<u>53,26,437</u>
2013 Council of Ministers			
101 Salary of Ministers and Deputy Ministers	7,91,740	-	7,91,740
102 Sumptuary and other Allowances	1,01,684	-	1,01,684
104 Entertainment and Hospitality Expenses	43,90,797	-	43,90,797
105 Discretionary Grant by Ministers	37,93,101	-	37,93,101
106 Cabinet Secretariat	73,19,031	-	73,19,031
108 Tour Expenses	9,80,598	-	9,80,598
800 Other Expenditure	<u>52,23,462</u>	<u>-</u>	<u>52,23,462</u>
Total:	<u>2,26,00,413</u>	<u>-</u>	<u>2,26,00,413</u>
2014 Administration of Justice			
102 High Courts	<i>85,03,546</i>	-	85,03,546
105 Civil and Session Courts	74,79,443	-	74,79,443
114 Legal Advisers and Counsels	<u>20,59,301</u>	<u>-</u>	<u>20,59,301</u>
	<i>85,03,546</i>		
Total:	<u>95,38,744</u>	<u>-</u>	<u>1,80,42,290</u>
2015 Elections			
101 Election Commission	1,22,50,898	-	1,22,50,898
102 Electoral Officers	23,77,619	-	23,77,619
103 Preparation and Printing of Electoral Rolls	7,19,908	-	7,19,908
105 Charges for conduct of elections to Parliament	<u>59,02,290</u>	<u>-</u>	<u>59,02,290</u>
Total:	<u>2,12,50,715</u>	<u>-</u>	<u>2,12,50,715</u>

STATEMENT NO.11 Contd.

Heads (1)	(Figures in <i>italics</i> represents charged expenditure)		
	Actuals for 1997-98		
	Non-Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.
Total : A (a) - Organs of State	<i>1,45,56,623</i> <u>6,63,94,006</u>	-	<u>8,09,50,629</u>
(b) Fiscal Services			
(i) Collection of Taxes on Income and Expenditure			
2020 Collection of Taxes on Income and Expenditure			
101 Collection Charges - Income Tax (Under State Law)	<u>18,43,926</u>	-	<u>18,43,926</u>
Total:	<u>18,43,926</u>	-	<u>18,43,926</u>
Total :(i) Collection of Taxes on Income and Expenditures	<u>18,43,926</u>	-	<u>18,43,926</u>
(ii) Collection of Taxes on Property and Capital Transaction			
2029 Land Revenue			
102 Survey and Settlement Operations	<u>1,32,04,173</u>	<u>4,15,596</u>	<u>1,36,19,769</u>
Total:	<u>1,32,04,173</u>	<u>4,15,596</u>	<u>1,36,19,769</u>
Total - A (b) (ii) - Collection of Taxes on Property and Capital Transaction	<u>1,32,04,173</u>	<u>4,15,596</u>	<u>1,36,19,769</u>
A (b) (iii) Collection of Taxes on Commodities and Services			
2030 Stamps and Registration			
01 Stamps Judicial	1,00,000	-	1,00,000
02 Stamps Non-Judicial	48,000	-	48,000
Total:	<u>1,48,000</u>	-	<u>1,48,000</u>
2039 State Excise			
001 Direction and Administration	68,98,220	-	68,98,220
800 Other Expenditure	25,26,198	-	25,26,198
Total:	<u>94,24,418</u>	-	<u>94,24,418</u>
2040 Sales Tax			
101 Collection Charges	<u>34,22,835</u>	-	<u>34,22,835</u>
Total	<u>34,22,835</u>	-	<u>34,22,835</u>
2041 Taxes on Vehicles			
101 Collection Charge	<u>14,94,199</u>	-	<u>14,94,199</u>
Total	<u>14,94,199</u>	-	<u>14,94,199</u>
2045 Other Taxes and Duties on Commodities and Services			
101 Collection Charges - Entertainment Tax	2,24,229	-	2,24,229
200 Collection Charges - Other Taxes and Duties	13,39,432	-	13,39,432
Total:	<u>15,63,661</u>	-	<u>15,63,661</u>
Total: A - (b) (iii) - Collection of Taxes on Commodities and Services	<u>1,60,53,113</u>	-	<u>1,60,53,113</u>
Total: A - (b) - Fiscal Services	<u>3,11,01,212</u>	<u>4,15,596</u>	<u>3,15,16,808</u>

STATEMENT NO.11 Contd.

Heads (1)	(Figures in <i>italics</i> represents charged expenditure)		
	Actuals for 1997-98		
	Non-Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.
2048 Appropriation for reduction or Avoidance of Debt			
101 Sinking Funds			
40 Market Loans (1989-90 to 1995-96)	<i>2,67,03,000</i>	-	<i>2,67,03,000</i>
Total:	<i>2,67,03,000</i>	-	<i>2,67,03,000</i>
(c) Interest Payment and Servicing of Debt			
2049 Interest Payments			
01 Interest on Internal Debt			
101 Interest on Market Loan	<i>11,74,16,000</i>	-	<i>11,74,16,000</i>
200 Interest on Other Internal Debts	<i>5,11,98,006</i>	-	<i>5,11,98,006</i>
Total - 01	<i>16,86,14,006</i>	-	<i>16,86,14,006</i>
03 Interest on Small Savings, Provident Funds etc.			
104 Interest on State Provident Funds	<i>6,01,54,080</i>	-	<i>6,01,54,080</i>
108 Interest on Insurance and Pension Funds	<i>26,66,996</i>	-	<i>26,66,996</i>
Total - 03	<i>6,28,21,076</i>	-	<i>6,28,21,076</i>
04 Interest on Loans and Advances from Central Government			
101 Interest on Loans for State Plan Scheme	<i>11,19,02,535</i>	-	<i>11,19,02,535</i>
103 Interest on Loans for Centrally Sponsored Plan Schemes	<i>90,82,178</i>	-	<i>90,82,178</i>
104 Interest on Loans for Non-Plan Schemes	<i>3,99,67,310</i>	-	<i>3,99,67,310</i>
107 Interest on Pre-1984-85 Loans	<i>62,41,470</i>	-	<i>62,41,470</i>
108 Interest on 1984-89 State Plan Loans consolidated in terms of recommendation of 9 th Finance Commission	<i>1,07,88,161</i>	-	<i>1,07,88,161</i>
Total - 04	<i>17,79,81,654</i>	-	<i>17,79,81,654</i>
Total 01, 03 and 04	<i>40,94,16,736</i>	-	<i>40,94,16,736</i>
Total - A (c) Interest Payment and Servicing of Debt	<i>43,61,19,736</i>	-	<i>43,61,19,736</i>
(d) Administrative Services			
2051 Public Service Commission			
102 State Public Service Commission	<i>19,56,257</i>	-	<i>19,56,257</i>
Total:	<i>19,56,257</i>	-	<i>19,56,257</i>
2052 Secretariat General Services			
090 Secretariat	<i>3,80,08,479</i>	-	<i>3,80,08,479</i>
Total:	<i>3,80,08,479</i>	-	<i>3,80,08,479</i>
2053 District Administration			
093 District Establishments	<i>1,04,64,111</i>		<i>1,04,64,111</i>
094 Other Establishments	<i>38,65,361</i>		<i>38,65,361</i>
Total:	<i>1,43,29,472</i>	-	<i>1,43,29,472</i>
2054 Treasury and Accounts Administration			
003 Training	<i>8,63,490</i>		<i>8,63,490</i>
095 Directorate of Accounts and Treasuries	<i>66,59,193</i>	-	<i>66,59,193</i>
096 Pay and Accounts Offices	<i>1,09,61,180</i>	<i>2,50,000</i>	<i>1,12,11,180</i>
Total:	<i>1,84,83,863</i>	<i>2,50,000</i>	<i>1,87,33,863</i>

STATEMENT NO.11 Contd.

Heads (1)	(Figures in <i>italics</i> represents charged expenditure) Actuals for 1997-98		
	Non-Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.
2055 Police			
001 Direction and Administration	1,74,77,948	-	1,74,77,948
003 Education and Training	32,83,536	-	32,83,536
101 Criminal Investigation and Vigilance	1,56,53,283	-	1,56,53,283
104 Special Police	7,10,64,559	-	7,10,64,559
108 State Headquarters Police	3,19,86,682	-	3,19,86,682
109 District Police	5,62,71,560	-	5,62,71,560
113 Welfare of Police Personnel	2,00,000	-	2,00,000
114 Wireless and Computers	1,05,58,184	-	1,05,58,184
115 Modernisation of Police Force	24,65,174	-	24,65,174
116 Forensic Science	12,01,196	-	12,01,196
800 Other Expenditure	1,36,39,665	-	1,36,39,665
Total:	<u>22,38,01,787</u>	<u>-</u>	<u>22,38,01,787</u>
2056 Jails			
001 Direction and Administration	27,78,912	-	27,78,912
101 Jails	-	2,16,484	2,16,484
Total:	<u>27,78,912</u>	<u>2,16,484</u>	<u>29,95,396</u>
2058 Stationery and Printing			
103 Government Press	1,07,97,884	25,00,844	1,32,98,728
Total:	<u>1,07,97,884</u>	<u>25,00,844</u>	<u>1,32,98,728</u>
2059 Public Works			
80 General			
001 Direction and Administration	1,32,26,653	43,10,492	1,75,37,145
004 Planning and Research	-	2,42,924	2,42,924
	4,50,767	-	
053 Maintenance and Repairs	2,69,45,493		2,73,96,260
	60,877	-	
103 Furnishing	6,40,650		7,01,527
104 Lease Charges	5,07,160	2,536	5,09,696
799 Suspense	(-19,37,293)	32,69,869	13,32,576
Total:	<u>5,11,644</u>	<u>78,25,821</u>	<u>4,77,20,128</u>
	<u>3,93,82,663</u>		
2070 Other Administrative Services			
003 Training	2,75,117	-	2,75,117
104 Vigilance	63,75,726	-	63,75,726
105 Special Commission of Enquiry	4,39,576	-	4,39,576
106 Civil Defence	4,68,067	-	4,68,067
107 Home Guards	19,04,470	-	19,04,470
108 Fire Protection and Control	63,09,173	21,14,029	84,23,202
115 Guest Houses, Government Hostel etc.	92,73,645	-	92,73,645
Total:	<u>2,50,45,774</u>	<u>21,14,029</u>	<u>2,71,59,803</u>
	<u>24,67,901</u>		
Total - A (d) - Administrative Services	<u>37,26,28,834</u>	<u>1,29,07,178</u>	<u>38,80,03,913</u>
(e) Pensions and Miscellaneous General Services			
2071 Pensions and Other Retirement Benefits			
01 Civil	-	-	-

STATEMENT NO.11 Contd.

Heads (1)	(Figures in <i>italics</i> represents charged expenditure) Actuals for 1997-98		
	Non-Plan	Plan	Total
	(2) Rs.	(3) Rs.	(4) Rs.
A State Government			
101 Superannuation and Retirement Allowances	2,37,18,215	..	2,37,18,215
102 Commuted value of Pensions	62,94,338	..	62,94,338
104 Gratuities	66,17,749	..	66,17,749
105 Family Pensions	1,87,10,663	..	1,87,10,663
106 Pensionary Charges in respect of High Court Judges (Charged)	<i>1,17,360</i>	..	1,17,360
111 Pensions to Legislators	9,38,229	..	9,38,229
	<i>1,17,360</i>	..	
Total:	<u>5,62,79,194</u>		<u>5,63,96,554</u>
2075 Miscellaneous General Services			
103 State Lotteries	8,86,80,00,000	-	8,86,80,00,000
104 Pension and Awards in Consideration of Distinguished Services	8,400	-	8,400
800 Other Expenditure	80,37,809	-	80,37,809
Total:	<u>8,87,60,46,209</u>		<u>8,87,60,46,209</u>
Total - A (e) - Pensions and Miscellaneous General Services	<i>1,17,360</i>	..	8,93,23,25,403
	<u>8,93,23,25,403</u>		<u>8,93,24,42,763</u>
Total - A - General Services	<u>9,40,24,49,455</u>	<u>1,33,22,774</u>	<u>9,86,90,33,849</u>
B Social Services			
(a) Education, Sports, Art and Culture			
2202 General Education			
01 Elementary Education			
052 Equipments		16,61,639	16,61,639
101 Government Primary Schools	-	1,02,32,741	1,02,32,741
102 Assistance to Non-Government Primary School	-	23,72,800	23,72,800
106 Teachers and other Services	22,62,54,891	9,47,12,950	32,09,67,841
107 Teachers Training	25,96,674	17,90,535	43,87,209
108 Text Book	-	46,44,401	46,44,401
109 Scholarship & Incentives J.H.S.	-	45,000	45,000
800 Other Expenditure	-	17,37,086	17,37,086
Total 01	<u>22,88,51,565</u>	<u>11,71,97,152</u>	<u>34,60,48,717</u>
02 Secondary Education			
001 Direction and Administration	2,47,68,670	1,00,00,394	3,47,69,064
052 Equipments	-	17,10,354	17,10,354
104 Teachers and other Services	10,28,92,898	5,13,01,067	15,41,93,965
106 Text Books	-	25,72,600	25,72,600
107 Scholarships	-	5,00,628	5,00,628
109 Government Secondary Schools	-	26,57,796	26,57,796
110 Assistance to Non-Government <i>Secondary Schools</i>	-	99,56,000	99,56,000
800 Other Expenditure	-	8,77,222	8,77,222
Total 02	<u>12,76,61,568</u>	<u>7,95,76,061</u>	<u>20,72,37,629</u>

STATEMENT NO.11 Contd.

Heads (1)	(Figures in <i>Rs.</i> represents charged expenditure)		
	Actuals for 1997-98		
	Non-Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.
03 University and Higher Education			
103 Government Colleges and Institutes	56,60,297	1,12,83,329	1,69,43,626
Total 03	56,60,297	1,12,83,329	1,69,43,626
04 Audit Education			
103 Rural Functional Literacy Programme	-	-	-
200 Other Adult Education Programme	(-) 25,550	9,56,351	9,30,801
Total 04	(-) 25,550	9,56,351	9,30,801
05 Language Development			
102 Promotion of Modern Indian Language	-	12,00,000	12,00,000
103 Sanskrit Education	-	4,000	4,000
Total 05	-	12,04,000	12,04,000
80 General			
107 Scholarship	-	49,73,796	49,73,796
Total 80	-	49,73,796	49,73,796
Total: 01, 02, 03, 04, 05 and 80	36,21,47,880	21,51,90,689	57,73,38,569
2204 Sports and Youth Services			
001 Direction and Administration	19,64,226	17,22,925	36,87,151
102 Youth Welfare Programme for Students	8,43,984	22,57,461	31,01,445
103 Youth Welfare Programme of Non-Students	-	6,50,000	6,50,000
104 Sports and Games	-	13,24,217	13,24,217
Total:	28,08,210	59,54,603	87,62,813
2205 Art and Culture			
001 Direction and Administration	10,97,568	6,97,739	17,95,307
102 Promotion of Arts and Culture	15,53,690	71,55,676	87,09,366
104 Archives	1,55,366	2,72,444	4,27,810
105 Public Libraries	8,60,511	3,73,561	12,34,072
106 Archaeological Survey	-	32,82,432	32,82,432
Total:	36,67,135	1,17,81,852	1,54,48,987
Total - B (a) - Education, sports, Art and Culture	36,86,23,225	23,29,27,144	60,15,50,369
(b) Health and Family Welfare			
2210 Medical and Public Health			
01 Urban Health Services - Allopathy			
001 Direction and Administration	86,87,531	40,87,179	1,27,74,710
110 Hospitals and Dispensaries	7,55,00,321	3,01,84,779	10,56,85,100
800 Other Expenditure	78,17,430	5,35,243	83,52,673
Total 01	9,20,05,282	3,48,07,201	12,68,12,483
03 Rural Health Services - Allopathy			
101 Health Sub-Centres	1,42,21,507	8,81,460	1,51,02,967
103 Primary Health Centres	1,78,36,169	49,41,134	2,27,77,303
Total 03	3,20,57,676	58,22,594	3,78,80,270

STATEMENT NO.11 Contd.

(Figures in *italics* represents charged expenditure)
Actuals for 1997-98

Heads (1)	Non-Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.
05 Medical Education, Training and Research	-		
105 Allopathy	-	8,95,654	8,95,654
Total 05	-	8,95,654	8,95,654
06 Public Health			
101 Prevention and Control of Diseases	-	1,40,43,399	1,40,43,399
102 Prevention of Food Adulteration	-	8,19,426	8,19,426
112 Public Health Education	19,81,974	5,32,889	25,14,863
Total 06	19,81,974	1,53,95,714	1,73,77,688
Total - 01, 03, 05 and 06	12,60,44,932	5,69,21,163	18,29,66,095
2211 Family Welfare	-		
001 Direction and Administration	-	24,00,886	24,00,886
003 Training	-	11,39,513	11,39,513
004 Research & Evaluation	-	-	-
101 Rural Family Welfare Services	-	1,92,89,042	1,92,89,042
102 Urban Family Welfare Services	-	23,12,011	23,12,011
103 Maternity and Child Health	-	10,91,556	10,91,556
104 Transport	-	25,70,322	25,70,322
105 Compensation	-	2,62,244	2,62,244
106 Mass Education	-	6,31,255	6,31,255
Total:	-	2,96,96,829	2,96,96,829
Total - B (b) - Health and Family Welfare	12,60,44,932	8,66,17,992	21,26,62,924
(c) Water Supply, Sanitation, Housing and Urban Development			
2215 Water Supply and Sanitation			
01 Water Supply			
001 Direction and Administration	1,15,11,513	1,47,67,827	2,62,79,340
101 Urban Water Supply Programmes	1,08,74,181	1,13,66,680	2,22,40,861
102 Rural Water Supply Programmes	60,35,830	76,38,514	1,36,74,344
Total 01	2,84,21,524	3,37,73,021	6,21,94,545
02 Sewerage and Sanitation			
105 Sanitation Services	50,33,153	42,06,517	92,39,670
Total 02	50,33,153	42,06,517	92,39,670
Total - 01 and 02	3,34,54,677	3,79,79,538	7,14,34,215
2216 Housing			
01 Government Residential Buildings			
106 General Pool Accommodation			
(i) Maintenance and Repairs	1,59,65,934	-	1,59,65,934
(ii) Furnishing	23,13,124	-	23,13,124
(iii) Lease Charges	70,438	-	70,438
Total 01	1,83,49,496	-	1,83,49,496

STATEMENT NO.11 Contd.

(Figures in *italics* represents charged expenditure)

Actuals for 1997-98

Heads (1)	Non-Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.
03 Rural Housing	-	21,21,00,000	21,21,00,000
85 Distribution of G.C.I. Sheets to the Rural Poor	-	21,21,00,000	21,21,00,000
Total 03	-	21,21,00,000	21,21,00,000
80 General	-	30,00,000	30,00,000
103 Assistance to Housing Board Corporation etc.	-	30,00,000	30,00,000
Total 80	-	30,00,000	30,00,000
Total 01, 03 and 80	1,83,49,496	21,51,00,000	23,34,49,496
2217 Urban Development			
01 State Capital Development			
001 Direction and Administration	28,53,880	11,025	28,64,905
051 Constructions	-	1,04,37,058	1,04,37,058
053 Maintenance and Repairs	44,52,514	-	44,52,514
Total 01	73,06,394	1,04,48,083	1,77,54,477
04 Slum Area Improvement			
051 Constructions	-	10,13,814	10,13,814
Total 04	-	10,13,814	10,13,814
05 Other Urban Development Schemes			
001 Direction and Administration	-	12,13,278	12,13,278
051 Construction	-	50,08,936	50,08,936
Total 05	-	62,22,214	62,22,214
80 General			
001 Direction and Administration	56,36,218	44,46,910	1,00,83,128
799 Stock Suspense			
191 Assistance to local bodies corporation Urban Development Authority Town Improvement Board	-	13,96,791	13,96,791
Total 80	56,36,218	58,43,701	1,14,79,919
Total 01,04, 05 and 80	1,29,42,612	2,35,27,812	3,64,70,424
Total - B (c) - Water Supply, Sanitation, Housing and Urban Development	6,47,46,785	27,66,07,350	34,13,54,135
(d) Information and Broadcasting			
2220 Information and Publicity			
01 Films			
001 Direction and Administration	(-) 10,086	5,95,510	5,85,424
Total 01	(-) 10,086	5,95,510	5,85,424
60 Others			
001 Direction and Administration	13,48,675	4,90,597	18,39,272
003 Research Training & Mass Communication	-	15,120	15,120
101 Advertising and Visual Publicity	2,74,036	14,67,325	17,41,361
102 Information Centres	17,19,788	5,77,930	22,97,718
109 Photo Services	5,89,989	3,50,063	9,40,052
110 Publications	16,80,801	28,88,914	45,69,715
Total 60	56,13,289	57,89,949	1,14,03,238
Total 01 and 60	56,03,203	63,85,459	1,19,88,662
Total - B (d) - Information and Broadcasting	56,03,203	63,85,459	1,19,88,662

STATEMENT NO.11 Contd.

Heads (1)	(Figures in <i>italics</i> represents charged expenditure)		
	Actuals for 1997-98		
	Non-Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.
(e) Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes			
2225 Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes			
01 Welfare of Scheduled Castes			
001 Direction and Administration	7,75,652	16,00,278	23,75,930
102 Economic Development (State Plan)	-	3,50,000	3,50,000
277 Education (State Plan)	-	11,99,940	11,99,940
793 Special Central Assistance for Scheduled Castes Component Plan (Central Plan Scheme)	-	4,62,797	4,62,797
800 Other Expenditure	-	2,92,721	2,92,721
Total 01	<u>7,75,652</u>	<u>39,05,736</u>	<u>46,81,388</u>
02 Welfare of Scheduled Tribes			
001 Direction and Administration	11,40,732	17,40,417	28,81,149
102 Economic Development (State Plan)	-	4,01,339	4,01,339
277 Education	-	17,05,910	17,05,910
794 Special Central Assistance for Tribal Sub-Plan	-	1,24,72,459	1,24,72,459
800 Other Expenditure	-	4,90,876	4,90,876
Total 02	<u>11,40,732</u>	<u>1,68,11,001</u>	<u>1,79,51,733</u>
03 Welfare of Backward Classes			
001 Direction and Administration	6,96,476	98,850	7,95,326
Total 03	<u>6,96,476</u>	<u>98,850</u>	<u>7,95,326</u>
80 General			
800 Other Expenditure	-	53,66,344	53,66,344
Total 80	<u>-</u>	<u>53,66,344</u>	<u>53,66,344</u>
Total - 01, 02, 03 and 80	<u>26,12,860</u>	<u>2,61,81,931</u>	<u>2,87,94,791</u>
Total - B (e) - Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	<u>26,12,860</u>	<u>2,61,81,931</u>	<u>2,87,94,791</u>
(f) Labour and Labour Welfare			
2230 Labour and Employment			
01 Labour			
001 Direction and Administration	18,58,748	3,19,375	21,78,123
Total 01	<u>18,58,748</u>	<u>3,19,375</u>	<u>21,78,123</u>
03 Training			
101 Industrial Training Institutes	21,12,388	5,71,135	26,83,523
Total 03	<u>21,12,388</u>	<u>5,71,135</u>	<u>26,83,523</u>
Total - B (f) - Labour and Labour Welfare	<u>39,71,136</u>	<u>8,90,510</u>	<u>48,61,646</u>
(g) Social Welfare and Nutrition			
2235 Social Security and Welfare			
01 Rehabilitation			
110 Tibetan Refugees	-	4,05,482	4,05,482
Total 01	<u>-</u>	<u>4,05,482</u>	<u>4,05,482</u>

STATEMENT NO.11 Contd.

		(Figures in <i>italics</i> represents charged expenditure)		
		Actuals for 1997-98		
Heads		Non-Plan	Plan	Total
(1)		(2)	(3)	(4)
		Rs.	Rs.	Rs.
02	Social Welfare			
001	Direction and Administration	14,89,740	20,55,480	35,45,220
101	Welfare of Handicapped	67,945	6,31,005	6,98,950
102	Child Welfare I.C.D.S. Programme (100% CSS)	-	1,03,35,935	1,03,35,935
103	Women's Welfare	2,00,000	13,23,209	15,23,209
104	Welfare of Aged, Infirm & Destitute	5,50,100	5,98,097	11,48,197
106	Correctional Services	-	2,90,708	2,90,708
107	Assistance to Voluntary Organisation	75,000	45,000	1,20,000
800	Other Expenditure	3,03,000	6,57,614	9,60,614
	Total 02	<u>26,85,785</u>	<u>1,59,37,048</u>	<u>1,86,22,833</u>
60	Other Social Security and Welfare Programmes			
102	Pensions under Social Security Schemes	13,17,750	53,80,085	66,97,835
104	Deposits Linked Insurance Scheme	6,61,368	-	6,61,368
200	Other Programmes	22,41,602	13,600	22,55,202
	Total 60	<u>42,20,720</u>	<u>53,93,685</u>	<u>96,14,405</u>
	Total 01, 02 and 60	<u>69,06,505</u>	<u>2,17,36,215</u>	<u>2,86,42,720</u>
2236	Nutrition			
02	Distribution of Nutritious Food and Beverages			
101	Special Nutrition Programme	1,04,65,516	81,98,886	1,86,64,402
102	Midday Meals	275	-	275
	Total 02	<u>1,04,65,791</u>	<u>81,98,886</u>	<u>1,86,64,677</u>
80	General			
001	Direction and Administration	14,21,481	1,10,599	15,32,080
	Total 80	<u>14,21,481</u>	<u>1,10,599</u>	<u>15,32,080</u>
	Total 02 and 80	<u>1,18,87,272</u>	<u>83,09,485</u>	<u>2,01,96,757</u>
2245	Relief on account of Natural Calamities			
02	Flood Cyclones etc.			
101	Gratuitious Relief	66,95,000	-	66,95,000
102	Drinking Water Supply	2,75,000	-	2,75,000
106	Repair & Restoration of Damaged Roads & Bridges	2,51,20,950	-	2,51,20,950
107	Repair & Restoration of Damaged Government Office Buildings	33,79,307	-	33,79,307
109	Repair & Restoration of Damaged Government Water Supply Drainage and Sewerage Works	1,85,24,102	-	1,85,24,102
111	Ex-gratia Payment to Bereaved families	(-) 3,900	-	(-) 3,900
115	Asstt. to Farmers to clear Sand/Silt/Salinity from Land	2,99,982	-	2,99,982
122	Repairs to Restoration of Drainage Irrigation and Flood Control Works	3,90,01,601	-	3,90,01,601
800	Other Expenditure	6,86,03,649	-	6,86,03,649
	Total 02	<u>16,18,95,691</u>	<u>-</u>	<u>16,18,95,691</u>

STATEMENT NO.11 Contd.

Heads (1)	(Figures in <i>italics</i> represents charged expenditure)		
	Actuals for 1997-98		
	Non-Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.
05 Calamity Relief Fund			
101 Transfer to Reserve Fund and Deposit Account (Calamity Relief Fund)	17,49,00,000		17,49,00,000
901 Deduct Amount met from Calamity Relief Fund	(-) <u>16,18,95,691</u>	<u>-</u>	(-) <u>16,18,95,691</u>
Total 05	<u>1,30,04,309</u>	<u>-</u>	<u>1,30,04,309</u>
06 National Fund for Calamity Relief			
101 Transport to Natural Fund for Calamity Fund	<u>3,00,000</u>	<u>-</u>	<u>3,00,000</u>
Total 06	<u>3,00,000</u>	<u>-</u>	<u>3,00,000</u>
80 General			
001 Direction and Administration	<u>6,37,875</u>	<u>-</u>	<u>6,37,875</u>
Total 80	<u>6,37,875</u>	<u>-</u>	<u>6,37,875</u>
Total 02,05,06 & 80	<u>17,58,37,875</u>	<u>-</u>	<u>17,58,37,875</u>
Total - B (g) - Social Welfare and Nutrition	<u>19,46,31,652</u>	<u>3,00,45,700</u>	<u>22,46,77,352</u>
(h) Others			
2250 Other Social Services			
103 Upkeep of Sharines, Temples etc.	<u>66,71,515</u>	<u>-</u>	<u>66,71,515</u>
Total	<u>66,71,515</u>	<u>-</u>	<u>66,71,515</u>
2251 Secretariat Social Services			
090 Secretariat	<u>17,40,047</u>	<u>-</u>	<u>17,40,047</u>
091 Attached Offices	<u>2,52,597</u>	<u>-</u>	<u>2,52,597</u>
Total	<u>19,92,644</u>	<u>-</u>	<u>19,92,644</u>
Total - B (h)	<u>86,64,159</u>	<u>-</u>	<u>86,64,159</u>
Total - B - Social Services	<u>77,48,97,952</u>	<u>65,96,56,086</u>	<u>1,43,45,54,038</u>
C Economic Services			
(a) Agriculture and Allied Activities			
2401 Crop Husbandry			
001 Direction and Administration	73,81,256	13,93,434	87,74,690
103 Seeds	355	56,43,280	56,43,635
104 Agricultural Farms	1,99,05,591	28,47,954	2,27,53,545
105 Manures and Fertilisers	7,16,953	1,44,08,870	1,51,25,823
107 Plant Protection	23,30,675	15,75,904	39,06,579
108 Commercial Crops	-	1,62,01,237	1,62,01,237
109 Extension and Farmers Training	9,88,688	48,41,184	58,29,872
111 Agricultural Economics and Statistics	-	13,91,516	13,91,516
112 Development of Pulses	-	13,49,925	13,49,925
113 Agricultural Engineering	10,19,741	20,61,968	30,81,709
114 Development of Oil Seeds	-	55,42,447	55,42,447
116 Organic Manures and Micro Organism	-	2,34,574	2,34,574
119 Horticulture and Vegetable Crops	1,19,86,356	1,97,79,611	3,17,65,967
800 Other Expenditure	-	1,03,57,367	1,03,57,367
Total:	<u>4,43,29,615</u>	<u>8,76,29,271</u>	<u>13,19,58,886</u>

STATEMENT NO.11 Contd.

Heads (1)	(Figures in <i>italics</i> represents charged expenditure)		
	Actuals for 1997-98		
	Non-Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.
2402 Soil and Water Conservation			
001 Direction and Administration	1,45,73,169	18,75,817	1,64,48,986
101 Soil Survey and Testing	-	1,50,000	1,50,000
102 Soil Conservation	-	1,89,05,742	1,89,05,742
103 Land Reclamation and Development	-	19,28,613	19,28,613
800 Other Expenditure	-	2,38,144	2,38,144
Total :	<u>1,45,73,169</u>	<u>2,30,98,316</u>	<u>3,76,71,485</u>
2403 Animal Husbandry			
001 Direction and Administration	35,16,670	10,49,887	45,66,557
101 Veterinary Services and Animal Health	90,14,377	69,74,301	1,59,88,678
102 Cattle and Buffalo Development	63,21,381	73,56,912	1,36,78,293
103 Poultry Development	13,05,172	18,49,883	31,55,055
104 Sheep and Wool Development	6,96,256	5,37,076	12,33,332
105 Piggery Development	15,49,475	22,50,794	38,00,269
106 Other Livestock Development	5,75,130	15,84,251	21,59,381
107 Fodder and Feed Development	9,86,667	25,06,771	34,93,438
109 Extension and Training	6,52,879	23,89,207	30,42,086
113 Administrative Investigation and Statistics	-	13,98,721	13,98,721
800 Other Expenditure	40,148	10,36,485	10,76,633
Total:	<u>2,46,58,155</u>	<u>2,89,34,288</u>	<u>5,35,92,443</u>
2404 Dairy Development			
109 Extension and Training	9,69,673	5,26,197	14,95,870
191 Assistance to Co-operatives and Other Bodies	-	1,25,52,283	1,25,52,283
Total:	<u>9,69,673</u>	<u>1,30,78,480</u>	<u>1,40,48,153</u>
2405 Fisheries			
001 Direction and Administration	17,88,261	4,77,772	22,66,033
101 Inland Fisheries	37,33,974	14,59,004	51,92,978
109 Extension and Training	-	30,455	30,455
Total:	<u>55,22,235</u>	<u>19,67,231</u>	<u>74,89,466</u>
2406 Forestry and Wild Life			
01 Forestry			
001 Direction and Administration	3,23,39,872	70,30,047	3,93,69,919
004 Research	-	795,277	7,95,277
005 Survey and Utilisation of Forest Resources	-	7,79,206	7,79,206
013 Statistics	-	6,82,516	6,82,516
070 Communications and Buildings	18,47,211	-	18,47,211
101 Forest Conservation, Development and Regeneration	-	5,05,577	5,05,577
102 Social and Farm Forestry	20,16,072	2,74,81,739	2,94,97,811
105 Forest Produce	15,02,229	68,17,954	83,20,183
109 Extension and Training	-	6,54,501	6,54,501
800 Other Expenditure	-	39,33,57	3,93,357
Total 01	<u>3,77,05,384</u>	<u>4,51,40,174</u>	<u>8,28,45,558</u>
02 Environmental Forestry and Wild Life			
110 Wild Life Preservation	34,16,012	1,26,12,743	1,60,28,755
Total 02	<u>34,16,012</u>	<u>1,26,12,743</u>	<u>1,60,28,755</u>

STATEMENT NO.11 Contd.

(Figures in <i>italics</i> represents charged expenditure)			
Heads (1)	Actuals for 1997-98		
	Non-Plan (2)	Plan (3)	Total (4)
	Rs.	Rs.	Rs.
03 Wasteland Development			
101 National Wasteland Development Programme	-	1,00,29,663	1,00,29,663
Total 03	-	1,00,29,663	1,00,29,663
Total 01, 02 and 03	4,11,21,396	6,77,82,580	10,89,03,976
2407 Plantation			
01 Tea			
800 Other Expenditure	1,14,00,000	-	1,14,00,000
Total 01	1,14,00,000	-	1,14,00,000
2408 Food, Storage and Warehousing			
01 Food			
001 Direction and Administration	95,33,391	3,32,397	98,65,788
004 Research & Evaluation	-	64,931	64,931
101 Procurement and Supply	-	25,53,914	25,53,914
Total :	95,33,391	29,51,242	1,24,84,633
2415 Agricultural Research and Education			
01 Crop Husbandry			
004 Research	-	42,79,450	42,79,450
277 Education	-	8,69,185	8,69,185
Total 01	-	51,48,635	51,48,635
03 Animal Husbandry			
004 Research	-	33,39,048	33,39,048
Total 03	-	33,39,048	33,39,048
Total 01 and 03	-	84,87,683	84,87,683
2425 Co-operation			
001 Direction and Administration	86,12,195	21,38,230	1,07,50,425
003 Training	-	3,00,953	3,00,953
101 Audit of Co-operatives	-	50,537	50,537
105 Information and Publicity	-	40,249	40,249
107 Assistance to Credit Co-operatives	-	-	-
108 Assistance to Other Co-operatives	-	14,12,812	14,12,812
277 Education	-	6,000	6,000
800 Other Expenditure	-	50,000	50,000
Total 01	86,12,195	39,98,781	1,26,10,976
2435 Other Agricultural Programmes			
01 Marketing and Quality Control			
101 Marketing Facilities	-	15,93,974	15,93,974
Total 01	-	15,93,974	15,93,974
60 Others	-	1,03,29,690	1,03,29,690
Total 60	-	1,03,29,690	1,03,29,690
Total 01 and 60	-	1,19,23,664	1,19,23,664
Total - C (a) Agriculture and Allied Activities	16,07,19,829	24,98,51,536	41,05,71,365

STATEMENT NO.11 Contd.

Heads (1)	(Figures in <i>italics</i> represents charged expenditure)		
	Actuals for 1997-98		
	Non-Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.
(b) Rural Development			
2501 Special Programmes for Rural Development			
01 Integrated Rural Development Programme			
003 Training	-	28,00,000	28,00,000
101 Subsidy to District Rural Development Agencies	-	87,50,000	87,50,000
800 Other Expenditure	-	15,50,000	15,50,000
Total 01	-	1,31,00,000	1,31,00,000
04 Integrated Rural Energy Planning Programme			
101 Development of Design and approach for area bound Block Level/IRE Projects	-	5,00,983	5,00,983
105 Project Implementation	-	24,99,773	24,99,773
Total 04	-	30,00,756	30,00,756
Total 01 and 04	-	1,61,00,756	1,61,00,756
2505 Rural Employment			
01 National Programme	-	4,15,00,000	4,15,00,000
Total	-	4,15,00,000	4,15,00,000
2506 Land Reforms			
103 Maintenance of Land Reforms	-	11,82,472	11,82,472
Total	-	11,82,472	11,82,472
2515 Other Rural Development Programme			
003 Training	-	30,00,000	30,00,000
101 Panchyati Raj	-	98,22,751	98,22,751
800 Other Expenditure	7,04,561	48,00,000	55,04,561
Total	7,04,561	1,76,22,751	1,83,27,312
Total - C (b) - Rural Development	7,04,561	7,64,05,979	7,71,10,540
(d) Irrigation and Flood Control			
2702 Minor Irrigation			
01 Surface Water			
102 Lift Irrigation Schemes			
103 Diversion Schemes	34,95,951	1,54,72,135	1,89,68,086
Total 01	34,95,951	1,54,72,135	1,89,68,086
02 General Water			
80 General			
001 Direction and Administration	26,46,813	53,81,685	80,28,498
005 Investigation	-	2,77,093	2,77,093
052 Machinery and Equipment	-	86,333	86,333
799 Suspense	-	(-) 46,55,252	(-) 46,55,252
800 Other Expenditure	-	99,816	99,816
Total 80	26,46,813	11,89,675	38,36,488
Total 01 and 80	61,42,764	1,66,61,810	2,28,04,574

STATEMENT NO.11 Contd.

Heads (1)	(Figures in <i>italics</i> represents charged expenditure)		
	Actuals for 1997-98		
	Non-Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.
2711 Flood Control and Drainage			
01 Flood Control			
103 Civil Works	<u>7,79,467</u>	<u>1,09,02,485</u>	<u>1,16,81,952</u>
Total	<u>7,79,467</u>	<u>1,09,02,485</u>	<u>1,16,81,952</u>
Total - C (d) - Irrigation and Flood Control	<u>69,22,231</u>	<u>2,75,64,295</u>	<u>3,44,86,526</u>
(e) Energy			
2801 Power			
01 Hydel General Hydro Electric Schemes	3,49,69,738	-	3,49,69,738
052 Machinery and Equipment	3,00,929	-	3,00,929
101 Purchase of Power	<u>2,99,99,093</u>	<u>-</u>	<u>2,99,99,093</u>
Total 01	<u>6,52,69,760</u>	<u>-</u>	<u>6,52,69,760</u>
04 Diesel, Gas Power Generation			
1 Diesel Power Station, Gangtok	35,98,229	-	35,98,229
2 Diesel Power Station, Mangan	<u>75,873</u>	<u>-</u>	<u>75,873</u>
Total 04	<u>36,74,102</u>	<u>-</u>	<u>36,74,102</u>
05 Transmission and Distribution			
42 Distribution Line, Gangtok	50,01,292	-	50,01,292
43 Distribution Line, North Sikkim	30,00,073	-	30,00,073
44 Other Distribution Lines	49,28,301	-	49,28,301
45 Maintenance of Transmission Line and Sub-Station	35,00,718	-	35,00,718
46 Maintenance of Electrical Instalations	63,99,277	(-) 24,064	63,75,213
47 Maintenance of Electrical Instalations under West Division	41,03,231	-	41,03,231
48 Distribution Line under Singtam Sub-Division	31,01,379	-	31,01,379
49 Distribution Line under Ravongla Sub-Division	31,00,148	-	31,00,148
50 Distribution Line under Pakyong Sub-Division	36,17,949	-	36,17,949
51 Maintenance of T & D under REC	7,98,544	-	7,98,544
52 Maintenance of 66KV Sub-Station	16,98,250	-	16,98,250
005 Investigation			
(i) Survey and Investigation	-	12,88,326	12,88,326
799 Suspense Stock	(-) 12,845	(-) 7,31,201	(-) 7,44,046
Total 05	<u>3,92,36,317</u>	<u>5,33,061</u>	<u>3,97,69,378</u>
80 General			
001 Direction and Administration	5,48,35,819	1,31,56,105	6,79,91,924
Total 80	<u>5,48,35,819</u>	<u>1,31,56,105</u>	<u>6,79,91,924</u>
Total 01, 04, 05 and 80	<u>16,30,15,998</u>	<u>1,36,89,166</u>	<u>17,67,05,164</u>

STATEMENT NO.11 Contd.

Heads (1)	(Figures in <i>italics</i> represents charged expenditure)		
	Actuals for 1997-98		
	Non-Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.
2810 Non-Conventional Sources of Energy			
03 Wind			
81 Wind Mapping Project (90:10% C.S.S.)	-	-	-
800 Other Expenditure			
60 Others			
800 Other Expenditure	-	34,00,643	34,00,643
Total 03	-	34,00,643	34,00,643
Total - C (e) - Energy	16,30,15,998	1,70,89,809	18,01,05,807
(f) Industry and Minerals			
2851 Village and Small Industries			
001 Direction and Administration	44,05,486	5,33,847	49,39,333
003 Training	62,22,322	1,00,40,967	1,62,63,289
004 Research and Development	-	1,79,174	1,79,174
102 Small Scale Industries	37,67,480	54,24,970	91,92,450
105 Khadi and Village Industries	17,00,000	34,56,000	51,56,000
200 Other Village Industries	-	37,17,304	37,17,304
Total	1,60,95,288	2,33,52,262	3,94,47,550
2852 Industries			
08 Consumers Industries			
600 Others	-	18,40,014	18,40,014
Total	-	18,40,014	18,40,014
2853 Non-Ferrous Mining and Metallurgical Industries			
02 Regulation and Development of Mines			
001 Direction and Administration	37,69,650	42,7,144	41,96,794
004 Research and Development	-	8,02,867	8,02,867
102 Mineral Exploration	-	6,74,751	6,74,751
Total 02	37,69,650	19,04,762	56,74,412
Total C (f) - Industry and Minerals	1,98,64,938	2,70,97,038	4,69,61,976
(g) Transport			
3054 Roads and Bridges			
02 Strategic and Border Roads(100% C.S.S.)	..	4,33,69,000	..
Total	..	4,33,69,000	..
04 District and Other Roads			
337 Road Works	8,84,00,875	-	8,84,00,875
Total 04	8,84,00,875	-	8,84,00,875
Total 02 & 04	8,84,00,875	4,33,69,000	13,17,69,875

STATEMENT NO.11 Contd.

		(Figures in <i>italics</i> represents charged expenditure)		
		Actuals for 1997-98		
Heads		Non-Plan	Plan	Total
(1)		(2)	(3)	(4)
		Rs.	Rs.	Rs.
80	General			
001	Direction and Administration	2,29,71,569	40,09,883	2,69,81,452
004	Research and Development	-	1,44,972	1,44,972
052	Machinery and Equipment	1,16,14,860	-	1,16,14,860
799	Suspense	-	(-) 13,27,432	(-) 13,27,432
	Total 80	<u>3,45,86,429</u>	<u>28,27,423</u>	<u>3,74,13,852</u>
	Total 02, 04 and 80	<u>12,29,87,304</u>	<u>4,61,96,423</u>	<u>16,91,83,727</u>
3055	Road Transport			
201	Sikkim Nationalised Transport			
40	Management	1,45,28,637	4,32,869	1,49,61,506
41	Operation	10,19,64,824	20,90,811	10,40,55,635
42	Repairs and Maintenance	2,62,50,100	-	2,62,50,100
43	Buildings	1,14,354	-	1,14,354
44	Others	1,42,68,728	7,000	1,42,75,728
	Total	<u>15,71,26,643</u>	<u>25,30,680</u>	<u>15,96,57,323</u>
	Total C (g) - Transport	<u>28,01,13,947</u>	<u>4,87,27,103</u>	<u>32,88,41,050</u>
(i)	Science, Technology and Environment			
3425	Other Scientific Research			
60	Others	-	45,89,269	45,89,269
004	Research and Development	-	4,00,000	4,00,000
600	Other Schemes	-	49,89,269	49,89,269
	Total 60	<u>-</u>	<u>49,89,269</u>	<u>49,89,269</u>
3435	Ecology and Environment			
03	Environmental Research and Ecological Regeneration			
001	Direction and Administration	-	10,36,468	10,36,468
003	Environmental Education/Training/Extension	-	30,543	30,543
101	Conservation Programmes	-	11,44,604	11,44,604
103	Research and Ecological Regeneration	-	1,59,503	1,59,503
	Total 03	<u>-</u>	<u>23,71,118</u>	<u>23,71,118</u>
04	Prevention and Control of Pollution	-	3,07,098	3,07,098
103	Prevention of Air and Water Pollution	-	3,07,098	3,07,098
	Total 04	<u>-</u>	<u>3,07,098</u>	<u>3,07,098</u>
	Total 03 and 04	<u>-</u>	<u>26,78,216</u>	<u>26,78,216</u>
	Total - C (i) - Science, Technology and Environment	<u>-</u>	<u>76,67,485</u>	<u>76,67,485</u>

STATEMENT NO.11 Contd.

Heads (1)	(Figures in <i>italics</i> represents charged expenditure)		
	Actuals for 1997-98		
	Non-Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.
(j) General Economic Services			
3451 Secretariat Economic Services			
090 Secretariat	14,65,000	8,56,943	23,21,943
091 Other Offices	-	9,03,051	9,03,051
102 District Planning Machinery	-	18,80,294	18,80,294
Total	<u>14,65,000</u>	<u>36,40,288</u>	<u>5,10,52,88</u>
3452 Tourism			
01 Tourist Infrastructure			
101 Tourist Centre	19,75,498	96,24,311	1,15,99,809
102 Tourist Accommodation	24,83,771	28,44,226	53,27,997
103 Tourist Transport Services	6,18,218	-	6,18,218
Total 01	<u>50,77,487</u>	<u>12,46,85,37</u>	<u>1,75,46,024</u>
80 General			
001 Direction and Administration	16,81,117	7,85,412	24,66,529
104 Promotion and Publicity	-	59,48,943	59,48,943
800 Other Expenditure	-	30,262	30,262
Total 80	<u>16,81,117</u>	<u>67,64,617</u>	<u>84,45,734</u>
Total 01 and 80	<u>67,58,604</u>	<u>1,92,33,154</u>	<u>2,59,91,758</u>
3454 Census Survey and Statistic			
111 Vital Statistics	-	16,47,338	16,47,338
112 Economic Advice and Statistics	13,89,662	4,68,210	18,57,872
201 National Sample Survey Organisation (50:50% C.S.S).	-	16,57,400	16,57,400
800 Other Expenditure	-	5,22,064	5,22,064
Total	<u>13,89,662</u>	<u>42,95,012</u>	<u>56,84,674</u>
3456 Civil Supplies			
800 Other Expenditure	14,52,02,487	28,36,189	14,80,38,676
Total	<u>14,52,02,487</u>	<u>28,36,189</u>	<u>14,80,38,676</u>
3475 Other General Economic Services			
106 Regulation of Weights and Measures	18,97,538	2,92,300	21,89,838
108 Urban Oriented Employment Programme (U.D.& H.D.)			
70 Nehru Rojgar Yojna	-	36,00,000	36,00,000
71 P.M's of Integrated Urban Poverty Eradication programme (60:40% CSS)	-	20,00,000	20,00,000
Total	<u>18,97,538</u>	<u>58,92,300</u>	<u>77,89,838</u>
Total - C (j) - General Economic Services	<u>15,67,13,291</u>	<u>3,58,96,943</u>	<u>19,26,10,234</u>
Total - C - Economic Services	<u>78,80,54,795</u>	<u>49,03,00,188</u>	<u>1,27,83,54,983</u>
Total - Expenditure Heads (Revenue Account)	<u>45,32,61,620</u>	<u>10,96,54,02,202</u>	<u>1,16,32,79,048</u>
	<u>10,96,54,02,202</u>	<u>1,16,32,79,048</u>	<u>12,58,19,42,870</u>

STATEMENT NO.11 Contd.

Heads (1)	(Figures in <i>italics</i> represents charged expenditure)		
	Actuals for 1997-98		
	Non-Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.
Expenditure Heads (Capital Account)			
A Capital Account of General Services			
4055	-	29,99,372	29,99,372
4059	-	6,28,50,936	6,28,50,936
Total - A Capital Account of General Services	-	6,58,50,308	6,58,50,308
B Capital Account of Social Services			
(a) Education, Sports, Art and Culture			
4202	-	5,54,15,942	5,54,15,942
Total - B (a) - Education, Sports, Art and Culture	-	5,54,15,942	5,54,15,942
(b) Health and Family Welfare			
4210	-	2,83,88,780	2,83,88,780
Total - (B) (b) - Health and Family Welfare	-	2,83,88,780	2,83,88,780
(c) Water Supply, Sanitation, Housing and Urban Development			
4215	-	16,45,22,539	16,45,22,539
4216	-	7,32,42,843	7,32,42,843
4217	-	84,65,017	84,65,017
4235	-	5,17,917	5,17,917
Total - B (c) - Water Supply, Sanitation, Housing and Urban Development	-	24,67,48,316	24,67,48,316
Total - B - Capital Account of Social Services	-	33,05,53,038	33,05,53,038
C Capital Account of Economic Services			
(a) Capital Account of Agriculture and Allied Activities			
4401	-	57,68,415	57,68,415
4403	-	29,54,628	29,54,628
4405	-	6,10,642	6,10,642
4406	-	3,66,780	3,66,780
4408	-	57,84,956	57,84,956
4425	-	50,50,000	50,50,000
4435	-	10,00,076	10,00,076
Total - C (a) - Capital Account of Agriculture and Allied Activities	-	2,15,35,497	2,15,35,497
(b) Capital Account of Rural Development			
4515	-	85,90,707	85,90,707
Total - C (b) - Capital Account on Rural Development Programme	-	85,90,707	85,90,707

STATEMENT No. 11 Concl'd

Heads (1)	(Figures in <i>italics</i> represents charged expenditure)		
	Actuals for 1997-98		
	Non-Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.
C			
(d) Capital Account on Irrigation and Flood Control			
4702 Capital Outlay on Minor Irrigation and Flood Control	-	2,47,950	2,47,950
Total - C (d) Capital Outlay on Minor Irrigation	-	2,47,950	2,47,950
(e) Capital Account of Energy			
4801 Capital Outlay on Power Project	-	31,04,48,766	31,04,48,766
Total - C (e) - Capital Account of Energy	-	31,04,48,766	31,04,48,766
(f) Capital Account of Industry and Minerals			
4851 Capital Account on Village and Small Industries	-	20,43,952	20,43,952
4853 Capital Outlay on Non-Ferrous Mining and Metallurgical Industries	-	19,50,000	19,50,000
4860 Capital Outlay on Consumer Industries	-	75,00,000	75,00,000
4885 Other Capital Outlay on Industries and Minerals	-	1,31,00,000	1,31,00,000
Total - C (f) - Capital Account of Industry and Minerals	-	2,45,93,952	2,45,93,952
(g) Capital Account of Transport			
5054 Capital Outlay on Roads and Bridges	-	29,36,07,024	29,36,07,024
5055 Capital Outlay on Roads and Transport	-	1,38,23,624	1,38,23,624
Total - C (g) - Capital Account of Transport	-	30,74,30,648	30,74,30,648
(j) Capital Account of General Economic Services			
5452 Capital Outlay on Tourism	-	30,00,000	30,00,000
5465 Investment in General Financial and Trading Institute	-	-	-
Total - C (j) - Capital Account of General Economic Services	-	30,00,000	30,00,000
Total - C - Capital Account of Economic Services	-	67,58,47,520	67,58,47,520
Total Expenditure Heads (Capital Account)	-	1,07,22,50,866	1,07,22,50,866
	<i>45,32,61,620</i>		
GRAND TOTAL - EXPENDITURE	10,96,54,02,202	2,23,55,29,914	13,65,41,93,736

**STATEMENT NO 12 - DETAILED STATEMENT OF CAPITAL EXPENDITURE
DURING AND TO END OF THE YEAR 1997-98**

Nature of Expenditure (1)	Expenditure during 1997-98			Expenditure to the end of 1997-88
	Non Plan (2) Rs	Plan (3) Rs	Total (4) Rs	(5) Rs.
Expenditure Heads (Capital Account)				
A. Capital Account of General Services				
4055 Capital Outlay on Police				
211 Police Housing	..	29,99,372	29,99,372	29,99,372
Total : 4055 Capital Outlay on Police	..	29,99,372	29,99,372	29,99,372
4059 Capital Outlay on Public Works				
80 General				
051 Construction	..	6,28,50,936	6,28,50,936	46,63,39,329
201 Acquisition of Land	14,06,514
Total	..	6,28,50,936	6,28,50,936	46,77,45,843
Total : 4059 - Capital Outlay on Public Works	..	6,28,50,936	6,28,50,936	46,77,45,843
Total : A - Capital Account of General Services	..	6,58,50,308	6,58,50,308	47,07,45,215
B Capital Account of Social Services				
(a) Education, Sports, Art and Culture				
4202 Capital Outlay on Education, Sports, Art and Culture				
01 General Education				
201 Elementary Education	..	1,83,79,390	1,83,79,390	13,97,84,336 ✓
202 Secondary Education	..	1,80,99,796	1,80,99,796	17,63,48,548 ✓
203 University and Higher Education	..	45,60,536	45,60,536	3,23,20,924 ✓
800 Other Expenditure	1,99,938 ✓
Total : 01	..	4,10,39,722	4,10,39,722	34,86,53,746
02 Technical Education				
103 Technical School	..	11,70,909	11,70,909	89,61,048 ✓
800 Other Expenditure	16,09,343 ✓
Total : 02	..	11,70,909	11,70,909	1,05,70,391 ✓
03 Sports and Youth Services				
Sport Stadia				
101 Youth Hostels	6,93,973 ✓
102 Sports and Stadia	..	26,08,697	26,08,697	26,08,697 ✓
800 Other Expenditure	2,72,58,436 ✓
Total : 03	..	26,08,697	26,08,697	3,05,61,106 ✓
04 Art and Culture				
106 Museums	1,80,945 ✓
800 Other Expenditure	..	1,05,96,614	1,05,96,614	2,57,55,017 ✓
Total : 04	..	1,05,96,614	1,05,96,614	2,62,35,962
Total : 4202-Capital Outlay on Education, Sports, Art and Culture	..	5,54,15,942	5,54,15,942	41,60,21,205 ✓
Total : B(a)-Education, Sports, Art and Culture	..	5,54,15,942	5,54,15,942	41,60,21,205 ✓

STATEMENT NO 12 -Contd.

Nature of Expenditure	Expenditure during 1997-98			Expenditure to the
	Non Plan	Plan	Total	end of 1997-88
(1)	(2)	(3)	(4)	(5)
	Rs	Rs	Rs	Rs.
(b) Health and Family Welfare				
4210 Capital Outlay on Medical and Public Health				
01 Urban Health Services				
110 Hospital and Dispensaries	..	38,81,250	38,81,250	34,13,08,053 ✓
Total : 01	..	38,81,250	38,81,250	34,13,08,053 ✓
02 Rural Health Services				
101 Health Sub Centre	..	73,55,911	73,55,911	5,81,89,064 ✓
103 Primary Health Centres	..	66,28,087	66,28,087	4,41,53,243 ✓
104 Community Health Centres	..	1,05,23,532	1,05,23,532	3,91,57,141 ✓
110 Hospital and Dispensaries	16,10,200
Total : 02	..	2,45,07,530	2,45,07,530	14,31,09,548
03 Medical Education, Training and Research				
105 Allopathy	3,88,88,743 ✓
Total : 03	3,88,88,743 ✓
04 Public Health				
200 Other Programmes	11,881 ✓
Total : 04	11,881 ✓
80 General				
800 Other Expenditure	5,89,642 ✓
Total : 80	5,89,642 ✓
Total : 4210-Capital Outlay on Medical and Public Health	..	2,83,88,780	2,83,88,780	52,39,07,967 ✓
Total : B(b)-Health and Family Welfare	..	2,83,88,780	2,83,88,780	52,39,07,967 ✓
(c) Water Supply, Sanitation, Housing and Urban Development				
4215 Capital Outlay on Water Supply and Sanitation				
01 Water Supply				
101 Urban Water Supply (Gangtok)	..	1,96,90,416	1,96,90,416	16,89,73,692 ✓
102 Rural Water Supply	..	14,08,81,016	14,08,81,016	88,11,29,549 ✓
Total : 01	..	16,05,71,432	16,05,71,432	1,05,01,03,241 ✓
02 Sewerage and Sanitation				
106 Sewerage Services				
(92) Construction of Drainage and Sewerage System in Gangtok	..	34,51,967	34,51,967	5,58,68,092 ✓
(93) Construction of Drainage and Sewerage System in Other Urban Areas	..	4,99,140	4,99,140	53,34,505 ✓
Total : 02	..	39,51,107	39,51,107	6,12,02,597 ✓
Total : 4215-Capital Outlay on Water Supply and Sanitation	..	16,45,22,539	16,45,22,539	1,11,13,05,838 ✓

STATEMENT NO 12 -Contd.

Nature of Expenditure	Expenditure during 1997-98			Expenditure to
	Non Plan	Plan	Total	the end of 1997-88
(1)	(2)	(3)	(4)	(5)
	Rs	Rs	Rs	Rs.
4216 Capital Outlay on Housing				
01 Government Residential Buildings				
106 General Pool Accommodation	..	7,08,37,849	7,08,37,849	24,92,42,020 ✓
107 Police Housing	1,88,69,167 ✓
700 Other Housing (Construction of Quarters for Doctors working in Rural Primary Health Centres)	16,65,790 ✓
Total : 01	..	7,08,37,849	7,08,37,849	26,97,76,977 ✓
80 General				
201 Investment in Housing Boards	71,49,000 ✓
800 Other Expenditure	..	24,04,994	24,04,994	2,39,53,572 ✓
Total : 80	..	24,04,994	24,04,994	3,11,02,572 ✓
Total : 4216-Capital Outlay on Housing	..	7,32,42,843	7,32,42,843	30,08,79,549 ✓
4217 Capital Outlay on Urban Development				
03 Intergrated Development of Small and Medium Towns				
051 70. Construction	..	9,87,382	9,87,382	4,63,89,261 ✓
71. Land Acquisition	..	68,44,472	68,44,472	68,44,472 ✓
72. Construction of Ropeway	..	6,33,163	6,33,163	6,33,163 ✓
Total : 03	..	84,65,017	84,65,017	5,38,66,896 ✓
Total : 4217 - Capital Outlay on Urban Development	..	84,65,017	84,65,017	5,38,66,896 ✓
Total : B(c)-Water Supply, Sanitation, Housing and Urban Development	..	24,62,30,399	24,62,30,399	1,46,60,52,283 ✓
(e) Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes				
4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes				
02 Welfare of Scheduled Tribes				
102 Economic Development	6,43,692 ✓
Total : 02	6,43,692 ✓
Total : 4225 - Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	6,43,692 ✓
Total B(e)-Welfare of Scheduled Castes Scheduled Tribes and Other Backward Classes	6,43,692 ✓

STATEMENT NO 12 -Contd.

Nature of Expenditure (1)	Expenditure during 1997-98			Expenditure to the end of 1997-88
	Non Plan (2) Rs	Plan (3) Rs	Total (4) Rs	(5) Rs.
(g) Social Welfare and Nutrition				
4235 Capital Outlay on Social Security and Welfare				
02 Social Welfare				17,84,694 ✓
103 Women's Welfare	91,584 ✓
104 Welfare of Aged, Infirm & Destitute	10,97,000 ✓
106 Correctional Services	1,20,11,069 ✓
800 Other Expenditure	..	5,17,917	5,17,917	1,49,84,347 ✓
Total : 02	..	5,17,917	5,17,917	1,49,84,347 ✓
Total : 4235-Capital Outlay on Social Security and Welfare	..	5,17,917	5,17,917	1,49,84,347 ✓
Total : B(g)-Social Welfare and Nutrition	..	5,17,917	5,17,917	1,49,84,347 ✓
(h) Others				
4250 Capital Outlay on Other Social Services				
800 Other Expenditure	1,82,057 ✓
Total : 4250-Capital Outlay on Other Social Services	1,82,057 ✓
Total : B(h)- Others	1,82,057 ✓
Total: B-Capital Account of Social Services (a+b+c+e+g+h)	..	33,05,53,038	33,05,53,038	2,42,17,91,551
C. Capital Account of Economic Services				
(a) Capital Account of Agriculture and Allied Activities				
4401 Capital Outlay on Crop Husbandry				
103 Seeds	31,91,172 ✓
104 Agricultural Farms	..	32,90,075	32,90,075	3,07,59,985 ✓
107 Plant Protections	23,16,721 ✓
108 Commercial Crops	..	9,98,021	9,98,021	39,26,222 ✓
109 Extension and Training	5,10,851 ✓
113 Agricultural Engineering	12,80,871 ✓
119 Horticulture and Vegetable Crops	..	9,82,684	9,82,684	88,11,531 ✓
190 Investment in Public Sector and Other undertakings	14,19,218 ✓
800 Other Expenditure	..	4,97,635	4,97,635	29,33,686 ✓
Total : 4401-Capital Outlay on Crop Husbandry	..	57,68,415	57,68,415	5,51,50,257 ✓
4403 Capital Outlay on Animal Husbandry				
101 Veterinary Services and Animal Health	..	29,54,628	29,54,628	5,28,86,544 ✓
800 Other Expenditure	31,25,667 ✓
Total : 4403-Capital Outlay on Animal Husbandry	..	29,54,628	29,54,628	5,60,12,211 ✓

STATEMENT NO 12 -Contd.

Nature of Expenditure (1)	Expenditure during 1997-98			Expenditure to the end of 1997-88
	Non Plan (2) Rs	Plan (3) Rs	Total (4) Rs	(5) Rs.
4404 Capital Outlay on Dairy Development				
102 Dairy Development Project	1,87,75,792 ✓
Total : 4404-Capital Outlay on Dairy Development	1,87,75,792 ✓
4405 Capital Outlay on Fisheries				
101 Inland Fisheries	..	6,10,642	6,10,642	2,11,48,439 ✓
Total : 4405-Capital Outlay on Fisheries	..	6,10,642	6,10,642	2,11,48,439 ✓
4406 Capital Outlay on Forestry and Wild Life				
01 Forestry				
105 Forest Produce	38,96,161 ✓
Total : 01	38,96,161 ✓
070 Communication and Building				
50.Communication	..	88,335	88,335	4,48,514 ✓
51.Building	..	2,78,445	2,78,445	37,60,378 ✓
Total : 070	..	3,66,780	3,66,780	42,08,892 ✓
Total : 4406-Capital Outlay on Forestry and Wild Life	..	3,66,780	3,66,780	81,05,053 ✓
4408 Capital Outlay on Food, Storage and Warehousing				
01 Food				
101 Procurement and Supply	..	35,82,198	35,82,198	3,60,23,290 ✓
800 Other Expenditure	30,15,000 ✓
Total : 01	..	35,82,198	35,82,198	3,90,38,290 ✓
02 Storage and Warehousing				
101 Rural Godown Programmes	..	22,02,758	22,02,758	3,16,46,705 ✓
800 Other Expenditure	55,84,353 ✓
Total : 02	..	22,02,758	22,02,758	3,72,31,058 ✓
Total : 4408-Capital Outlay on Food, Storage and Warehousing	..	57,84,956	57,84,956	7,62,69,348 ✓
4415 Capital Outlay on Agricultural Research and Education				
80 General				
004 Research	11,41,542 ✓
Total : 80	11,41,542 ✓
Total : 4415-Capital Outlay on Agricultural Research and Education	11,41,542 ✓
4425 Capital Outlay on Co-operation				
106 Investment in Multipurpose Rural Co-operatives	34,00,500 ✓
107 Investment in Credit Co-operatives	63,74,029 ✓
108 Investment in Other Co-operatives	1,03,58,000 ✓

STATEMENT NO 12 -Contd.

Nature of Expenditure (1)	Expenditure during 1997-98			Expenditure to the end of 1997-88
	Non Plan (2) Rs	Plan (3) Rs	Total (4) Rs	(5) Rs.
190 Investment in Public Sector and Other Undertakings	44,98,932
200 Other Investment	..	50,50,000	50,50,000	67,39,400
Total : 4425 Capital Outlay on Co-operation	..	50,50,000	50,50,000	3,13,70,861
4435 Capital Outlay on Other Agricultural Programmes				
01 Marketing and Quality Control	..	10,00,076	10,00,076	18,87,273
101 Marketing Facilities	..	10,00,076	10,00,076	18,87,273
Total : 01	..	10,00,076	10,00,076	18,87,273
60 Others				
Dry Land Agricultural Programme	2,57,741
Total : 60	2,57,741
Total : 4435-Capital Outlay on Other Agricultural Programmes	..	10,00,076	10,00,076	21,45,014
Total : C(a)-Capital Account of Agricultural and Allied Activities	..	2,15,35,497	2,15,35,497	27,01,18,517
C (b)-Capital Account of Rural Development				
4515 Capital Outlay on Other Rural Development Programme				
101 Panchyat Raj				
73. Construction of Panchayat Ghars	..	85,90,707	85,90,707	2,01,63,734
Total : 4515-Capital Outlay on Other Rural Development Programme	..	85,90,707	85,90,707	2,01,63,734
C (d)-Capital Account of Irrigation and Flood Control				
4702 Capital Outlay on Minor Irrigation				
800 Other Expenditure				
77. Construction of Buildings	..	2,47,950	2,47,950	7,43,709
Total : 4702- Capital Outlay on Minor Irrigation	..	2,47,950	2,47,950	7,43,709
(e) Capital Account of Energy				
4801 Capital Outlay on Power Projects				
01 Hydel Generation				
94 (i) Rongnichu Hydel Scheme Stage II	3,61,80,155
95 (ii) Rimbi Hydro Electric Scheme Stage II	1,01,23,599
(iii) Miyong Hydel Scheme	13,90,68,814
(iv) Upper Rongnichu Hydel Scheme	21,82,45,546
(v) Kalezkhola Hydel Schemes	16,06,67,530
84 (vi) Rathang Hydel Project	..	2,71,50,896	2,71,50,896	12,94,08,669
(vii) Generation Schemes through loan from Power Finance Corporation	12,49,96,709

STATEMENT NO 12 -Contd.

Nature of Expenditure (1)	Expenditure during 1997-98			Expenditure to the end of 1997-88
	Non Plan (2) Rs	Plan (3) Rs	Total (4) Rs	(5) Rs.
(viii) Other Schemes	13,26,23,359 ✓
(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 ✓
87 (xiv) Other Mini/Micro Hydrel Schemes	..	29,82,246	29,82,246	2,19,76,950 ✓
88 (xv) Renovation of old Power House	..	3,32,82,042	3,32,82,042	7,54,69,042 ✓
85 (xvi) Rabanchu Hydrel Schemes	..	3,18,00,516	3,18,00,516	9,57,99,748 ✓
86 (xvii) Repair Works of Capital Nature	..	1,00,10,285	1,00,10,285	1,91,12,020 ✓
87 (xviii) Diversion Scheme	..	47,98,306	47,98,306	1,25,97,369 ✓
92 92 Rolep Hydrel Scheme	..	21,40,457	21,40,457	21,40,457 ✓
Total : 01	..	11,21,64,748	11,21,64,748	1,24,16,14,518 ✓
04 Diesel/Gas Power Generation	24,18,732 ✓
052 Machinery and Equipment	24,18,732 ✓
70 Construction/Renovation of Diesel Power House at Gangtok	..	2,79,28,795	2,79,28,795	2,79,28,795 ✓
Total : 04	..	2,79,28,795	2,79,28,795	3,03,47,527 ✓
05 Transmission and Distribution	93,22,59,643 ✓
(i) Other Distribution Schemes	..	14,43,49,486	14,43,49,486	93,22,59,643 ✓
800 Other Expenditure	1,74,12,900 ✓
Total : 05	..	14,43,49,486	14,43,49,486	94,96,72,543 ✓
06 Rural Electrification	1,06,32,320 ✓
052 Machinery and Equipment	1,06,32,320 ✓
800 Other Expenditure	1,06,32,320 ✓
(91) Rural Electrification Schemes	..	2,60,05,737	2,60,05,737	16,09,56,915 ✓
(ii) North Sikkim Distribution line	1,10,64,850 ✓
(iii) Rural Electrification Schemes Financed by Loan From R.E.G.	34,42,97,537 ✓
Total 06	..	2,60,05,737	2,60,05,737	52,69,51,622 ✓
Total : 4801-Capital Outlay on Power Projects	..	31,04,48,766	31,04,48,766	2,74,85,86,210 ✓
Total : C(e)-Capital Account of Energy	..	31,04,48,766	31,04,48,766	2,74,85,86,210 ✓
(f) Capital Accounts of Industry and Minerals
4851 Capital Outlay on Village and Small Industries
101 Industrial Estates	88,31,520 ✓
102 Small Scale Industries	..	20,43,952	20,43,952	1,20,36,885 ✓
Total : 4851-Capital Outlay on Village and Small Industries	..	20,43,952	20,43,952	2,08,68,405 ✓
4853 Capital Outlay on Non-ferrous Mining and Metallurgical Industries
01 Mineral Exploration and Development	5,96,749 ✓
004 Research and Development	5,96,749 ✓
Total : 01	5,96,749 ✓

STATEMENT NO 12 -Contd.

Nature of Expenditure	Expenditure during 1997-98			Expenditure to	
	(1)	(2)	(3)	(4)	(5)
	Non Plan	Plan	Total	the end of 1997-88	
	Rs	Rs	Rs	Rs.	
60 Other Mining and Metallurgical Industries					
190 Investment in Public Sector and Other Undertaking	..	19,50,000	19,50,000	2,68,25,000	✓
800 Other Expenditure	38,18,104	✓
Total 60	..	19,50,000	19,50,000	3,06,43,104	✓
Total 4853-Capital Outlay on Non-Ferrous Mining and Metallurgical Industries	..	19,50,000	19,50,000	3,12,39,853	✓
4860 Capital Outlay on Consumer Industries					
(i) Investment in Indian Telephone Industries	25,94,282	✓
(ii) Investment in Sikkim Jewels	..	75,00,000	75,00,000	3,63,56,000	✓
(iii) Investment in Roller Flour Mills	39,53,929	✓
(iv) Investment in Sikkim Time Corporation	9,65,04,000	✓
(v) Ginger Processing Plant	1,00,000	✓
(vi) Investment in B.O.G.Ltd.	14,03,057	✓
(vii) Tea Development	79,51,913	✓
(viii) Investment in Cold Storage	27,90,000	✓
(ix) Other Industries	1,84,82,000	✓
(x) Investment in Joint Venture	42,91,638	✓
Total : 4860-Capital Outlay on Consumer Industries	..	75,00,000	75,00,000	17,44,26,819	✓
4885 Other Capital Outlay on Industries and Minerals					
01 Investment in Industrial Financial Institution					
190 Investment in Public Sector and Other Undertaking	..	1,31,00,000	1,31,00,000	13,67,70,000	✓
Total : 4885- Other Capital Outlay on Industries and Minerals	..	1,31,00,000	1,31,00,000	13,67,70,000	✓
Total : C(f)-Capital Account of Industries and Minerals	..	2,45,93,952	2,45,93,952	36,33,05,077	✓
(g) Capital Account of Transport					
5054 Capital Outlay on Roads and Bridges					
02 Strategic and Border Roads (100% C.S.S.)					
337 Road Works	..	7,53,97,000	7,53,97,000	30,95,16,612	✓
04 District and Other Roads					
337 Road Works	..	21,10,14,363	21,10,14,363	1,91,59,29,209	✓
800 Other Expenditure	..	71,95,661	71,95,661	12,83,35,921	✓
Total : 5054-Capital Outlay on Roads and Bridges	..	29,36,07,024	29,36,07,024	2,35,37,81,742	✓

STATEMENT NO 12 -Concl'd.

Nature of Expenditure	Expenditure during 1997-98			Expenditure to
	Non Plan	Plan	Total	the end of 1997-88
(1)	(2)	(3)	(4)	(5)
	Rs	Rs	Rs	Rs.
5055 Capital Outlay on Road Transport				
050 Lands and Buildings	..	40,49,874	40,49,874	4,71,37,341
102 Acquisition of Fleet	..	96,73,905	96,73,905	16,72,86,104
103 Workshop Facilities	..	99,845	99,845	3,93,88,836
190 Investment in Public Sector and Other Undertakings	30,00,000
800 Other Expenditure	64,78,785
Total : 5055- Capital Outlay on Road Transport	..	1,38,23,624	1,38,23,624	26,32,91,066
Total : C(g)-Capital Account of Transport	..	30,74,30,648	30,74,30,648	2,61,70,72,808
(j) Capital Account of General Economic Services				
5452 Capital Outlay on Tourism				
01 Tourist Infrastructure				
101 Tourist Centre	63,56,768
102 Tourist Accommodation	1,45,69,844
190 Investment in Public Sector and other undertakings	2,98,000
50 Investment in Sikkim Tourism Development Corporation	..	30,00,000	30,00,000	30,00,000
800 Other Expenditure	2,55,30,991
Total 01	..	30,00,000	30,00,000	4,97,55,603
Total : 5452- Capital Outlay on Tourism	..	30,00,000	30,00,000	4,97,55,603
5465 Investment in General Financial and Trading Institutions				
01 Investment in General Financial and Trading Institutions				
190 Investment in State Bank of Sikkim	57,07,600
02 Investment in Trading Institution	1,03,37,700
190 Investment in Public Sector & Other Undertakings	1,60,45,300
Total : 5465-Investment in General Financial and Trading Institution	1,60,45,300
Total : C(j)-Capital Account of General Economic Services	..	30,00,000	30,00,000	6,58,00,903
Total C-Capital Account of Economic Services (a+e+f+g+j)	..	67,58,47,520	6,7,58,47,520	6,08,57,90,958
TOTAL EXPENDITURE HEADS (Capital Account A+B+C)	..	1,07,22,50,866	1,07,22,50,866	8,97,83,27,724

**STATEMENT NO. 13 - STATEMENT SHOWING DETAILS OF INVESTMENT OF GOVERNMENT IN
STATUTORY CORPORATIONS, COMPANIES, BANKS AND
CO-OPERATIVE SOCIETIES ETC., UPTO THE END OF 1997-98.**

Sl. No.	Name of the Concern	Years of Investment	Details of Investment		Face value of each share	Amount invested to the end of 1997-98	Amount of dividend declared and credited to Government during the year	Remarks
			Type	Number of share and percentage of Government to the total paid capital				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
(i) Statutory Corporations								
1.	State Bank of Sikkim	1968	Equity Shares	26,000 (63.98%)	100 but called 50	13,00,000	..	
		1993-94	*	..	..	19,07,600	..	
		1994-95	*	..	..	38,00,000	..	* Detailed information is awaited.
2.	Sikkim Mining Corporation	1960	Equity Shares	29,245 (51%)	100	29,24,500	..	
		1978-79	*	..	..	15,00,000	..	
		1979-80	*	..	..	5,00,000	..	
		1992-93	*	..	..	1,22,75,000	..	
		1995-96	Equity Shares	53,000	100	53,00,000	..	
		1996-97	-do-	53,000	100	53,00,000	..	
		1997-98	*	*..	*	19,50,000	..	
3.	State Trading Corporation	1975-76 to	Equity Shares	10,000	100	10,00,000	..	
		1978-79	-do-	1,000	100	1,00,000	..	
		1979-80	-do-	10,577 (100%)	100	10,57,700*	..	*Adjusted by Making a proforma correction during 1995-96
		1989-90	-do-	10,577	100	10,57,700*	..	
		1990-91	Equity Shares	*	*	5,00,000	..	
		1991-92	-do-	5,000	100	5,00,000	..	
		1994-95	(a)	..	..	10,00,000	..	
		1995-96	-do-	61,800	100	61,80,000	..	
4.	Sikkim Time Corporation	1976-77 to	Equity Share	3,800 (100%)	1,000	38,00,000	..	
		1978-79	-do-	200 (100%)	1,000	2,00,000	..	
		1980-81	-do-	800 (100%)	1,000	8,00,000	..	
		1982-83	-do-	800 (100%)	1,000	8,00,000	..	
		1983-84	*	*	*	4,00,000	..	*Detailed information is awaited.

STATEMENT NO.13 - Contd.

Sl. No.	Name of the Concern	Years of Investment	Details of Investment		Face value of each share	Amount invested to the end of 1997-98	Amount of dividend declared and credited to Government during the year	Remarks
			Type	Number of share and percentage of Government to the total paid capital				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		1985-86	-do-	(b)	(b)	3,00,000	..	
		1987-88	-do-	8,900 (100%)	1,000	89,00,000	..	
		1988-89	-do-	*	*	70,00,000	..	*Detailed information is awaited.
		1989-90	-do-	1,900 (100%)	1,000	19,00,000	..	
		1990-91	Equity Shares	*	*	1,60,00,000	..	
		1991-92	-do-	6,454 (100%)	1,000	64,54,000	..	
		1992-93	-do-	12,809 (100%)	1,000	1,28,09,000	..	
		1993-94	-do-	17,191 (100%)	1,000	1,71,91,000	..	
		1994-95	-do-	10,000 (100%)	1,000	1,00,00,000	..	
		1995-96	-do-	10,000 (100%)	1,000	1,00,00,000	..	
		1996-97	*	*	*	7,50,000	..	
5.	Sikkim Industrial Development and Investment Corporation	1977-78 to						*As per the decision of the State Government (Finance Deptt.) dated 27.7.88. "It shall open for the company with prior approval of IDBI to credit the dividend accruing and payable to IDBI and the State Government to a special Reserve fund to which only the IDBI and State Government concerned shall have any claim in the event of winding up of liquidation of the company and the amount to special reserve fund may be utilised by the company only for such
		1978-79	*	*	*	16,00,000	..	
		1979-80		*	*		..	
		1980-81	*	*	*	30,00,000	..	
		1981-82		*	*	19,00,000	..	
		1982-83	*	1,800 (100%)	1,000	10,00,000	..	
		1983-84	Equity Share	2,200 (100%)	1,000	18,00,000	..	
		-do-	-do-	(100%)	*	22,00,000	..	
		1984-85		*	*		..	
		1985-86	*	1,800 (100%)	1,000	21,50,000	..	
		1986-87	Equity Share	2,700 (100%)	1,000	18,00,000	..	
		-do-	-do-	(100%)		27,00,000	..	
		1987-88		63,00 (100%)	1,000	63,00,000	..	
		-do-	-do-	(100%)	*		..	
		1988-89		(100%)	*		..	
		1989-90	-do-	8,550	1,000	51,70,000	..	
		-do-	-do-	(52%)		85,50,000	..	

STATEMENT NO.13 - Contd.

Sl. No.	Name of the Concern	Years of Investment	Details of Investment Type	Number of share and percentage of Government to the total paid capital	Face value of each share	Amount invested to the end of 1997-98	Amount of dividend declared and credited to Government during the year	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		1990-91	-do-	*	*	60,00,000	..	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 of Company and no dividend shall carry interest as against the Company". *Detailed information is awaited.
		1991-92	-do-	8,000 (51.85%)	1,000	80,00,000	..	
		1992-93	-do-	5,000 (100%)	1,000	50,00,000	..	
		1993-94	-do-	6,000	1,000	60,00,000	..	
		1994-95	-do-	5,000	1,000	50,00,000	..	
		1995-96	-do-	25,000	1,000	2,55,00,000	**	
		1996-97	-do-	*	*	3,00,00,000	*	
		1997-98	-do-	7,600	1,000	76,00,000	***	
		-do-	*	*	*	55,00,000	..	
							..	
6.	Sikkim Livestock Development Corporation	1976-77	-do-	1,400 (100%)	1,000	14,00,000	..	***As per Accounts total investment shown Rs.1,31,00,000/- but information received from SIDICO shows investment by the State Govt. is Rs.76,00,000/- and Rs.55,00,000/- against Restructuring propose. However, detailed information is awaited
		1979-80	-do-	800 (100%)	1,000	8,00,000	..	
7.	Sikkim Tourism Development Corporation	1997-98	30,00,000	*	*Detailed information is awaited.
Total - Statutory Corporation:						28,55,68,800		

STATEMENT NO.13 - Contd.

Sl. No.	Name of the Concern	Years of Investment	Details of Investment		Face value of each share	Amount invested to the end of 1997-98	Amount of dividend declared and credited to Government during the year	Remarks
			Type	Number of share and percentage of Government to the total paid capital				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
(ii)	Companies							
8.	Sikkim Jewels Company	1972	*	4,100 (53.78%)	100	4,10,000	..	*Detailed information is awaited.
		1990-91	*	*	*	90,00,000	..	
		1991-92	Equity Share	43,460 (97%)	100	43,46,000	..	
		1992-93	-do-	10,000 (100%)	100	10,00,000	..	
		1994-95	-do-	5,000	1,000	50,00,000	..	
		1995-96	-do-	9,100 (100%)	1,000	91,00,000	..	
9.	Sikkim Distilleries Ltd.	1997-98	* Preference Share	75,000 350	100 100	75,00,000 35,000	..	*Out of Rs.48,26,917/- dividend received by State Government
		1976-77	Equity Share	9,09,038	5	45,45,190	..	Rs.48,24,817/- for the year 1996-97 and Rs.2,100 being the dividend on 350
		1977-78 to 1978-79	Bonus Share	5,67,797	5	28,38,985	..	Preference Share value of Rs.35,000/-
		1980-81	-do-	1,84,604	5	9,23,020	..	
		1981-82	-do-	13,84,532	5	69,22,660	1,38,20,736	
		1996-97	..	..	..	..	48,26,917*	
10.	Star Cinema*	1962	Share Capital	1,750	100	1,75,000	..	
11.	Denzong Cinema*	1962	-do-	1,750	100	1,75,000	..	*Detailed information is awaited
12.	Sikkim Flour Mills Limited	1977-78 to 1979-80	Equity Share	43,000	1,000	43,00,000	..	*Sikkim Flour Mill and Sikkim Fruit Preservation
		1980-81	-do-	900	1,000	9,00,000	..	Factory have been leased
		1981-82	-do-	2,900	1,000	29,00,000	..	out and accordingly the
		1982-83	-do-	1,100	1,000	11,00,000	..	Government is to receive
		1984-85	-do-	10,000	100	10,00,000	..	the lease amount of
		1985-86	-do-	600	1,000	6,00,000	..	Rs.6.80 lakhs from
		1986-87	-do-	1,700	1,000	17,00,000	..	Sikkim Flour Mill and
		1987-88	-do-	1,100	1,000	11,00,000	..	Rs.6.90 Lakhs from
		1988-89	-do-	*	*	8,00,000	..	Sikkim Fruit Preservation.

STATEMENT NO.13 - Contd.

Sl. No.	Name of the Concern	Years of Investment	Details of Investment Type	Number of share and percentage of Government to the total paid capital	Face value of each share	Amount invested to the end of 1997-98	Amount of dividend declared and credited to Government during the year	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		1989-90	-do-	3,325 (100%)	1,000	3,32,500	..	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 exist-ing arrangement. During 1996-97 an amount of Rs.11.70 lakhs has been credited under this head as a lease charges from fruit preservation factory
		1990-91	-do-	*	*	18,00,000	..	
		1991-92	-do-	500	1,000	5,00,000	..	
13.	Cold Storage	1992-93	Equity Shares	1,118 (100%)	1,000	11,18,000	..	*Remarks as made against Sl.No.12
14.	Government Fruit Preservation Factory	1985-86	-do-	1,040	1,000	10,40,000	..	
15.	Indian Telephone Industries	1986-87	-do-	2,400	1,000	24,00,000	..	
		1990-91	*	*	*	9,90,606		
		1991-92	*	*	*	12,05,427		
		1992-93	*	*	*	3,98,249		
16.	Ginger Processing Plant	1990-91	Equity Share	*	*	1,00,000	..	*Detailed information is awaited.
17.	Tea Development	1975-76	*	*	*	14,59,000		*Detailed information is awaited.
		1991-92	*	*	*	4,79,913		
		1992-93	*	*	*	14,49,000		
		1994-95	*	*	*	5,00,000		
		1995-96	*	*	*	25,00,000		
		1996-97	*	*	*	15,64,000		
18.	Investment in B.O.G.Ltd.	1990-91	*	*	*	5,948		
		1991-92	*	*	*	13,97,109		
Total Companies:						8,46,10,607		
(iii)	Bank and Co-operative Societies							
19.	State Bank of India,	1966	Equity Shares	75	350	26,250	..	

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 capital	Face value of each share	Amount invested to the end of 1997-98	Amount of dividend declared and credited to Government during the year	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
20.	Sikkim Consumers Co-operative Society	1975-76 1976-77 1997-98	Equity Shares -do-	12,320 4,000	25 25	3,08,000 1,00,000 2,00,000	..	* Detailed information is awaited
21.	Investment in Apex Co-operative Bank	1996-97 1997-98	*	*	*	10,00,000 48,50,000	.. ..
22.	Joint Ventures	1976-77	-do-	1,020 (51%)	100	1,02,000	..	
23.	Dikchu Copper/Zinc Project	1977-78	*	*	*	10,10,000	..	*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.
24.	Wood Working Centre, Singtam*	1997-78	Equity Shares	1,020	100	1,02,000	..	*Detailed information is awaited
Total - Bank and Co-operative Societies						<u>76,98,250</u>	..	
GRAND TOTAL						<u>37,78,77,657</u>	<u>1,59,47,382</u>	

**RECONCILIATION STATEMENT BETWEEN STATEMENT NO.12
AND STATEMENT NO.13 DURING 1997-98**

Investment as per Statement No.12	Rs.	Investment as per Statement No.13	Rs.
4425 Capital Outlay on Co-operation		(i) Investment in the Apex Co-operative Banks	48,50,000
200 Other Investment	50,50,000	(ii) Investment in Consumer Co-operative	2,00,000
4853 Capital Outlay on Non Ferrous Mining and Metallurgical Industries			
60 Other Mining and Metallurgical Industries			
Investment in Public Sector and other undertaking	19,50,000	Sikkim Mining Corporation	19,50,000
4860 Capital Outlay on Consumer Industries			
Investment in Sikkim Jewels Company	75,00,000	Sikkim Jewels Company	75,00,000
4885 Other Capital Outlay on Industries and Minerals			
Investment in Public Sector and Other Undertaking	1,31,00,000	Sikkim Industrial Development and Investment Corporation	1,31,00,000
5452 Capital Outlay on Tourism			
Investment in Public Sector and Other Undertaking			
Investment in Sikkim Tourism Development Corporation	30,00,000	Investment in Sikkim Tourism Development Corporation	30,00,000

**STATEMENT NO.14 - STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE
(OTHER THAN ON REVENUE ACCOUNT) TO THE END OF 1997-98 AND THE PRINCIPAL SOURCES
FROM WHICH THE FUND WERE PROVIDED FOR THE EXPENDITURE**

	On 1 st April 1997	During the year 1997-98	On 31 st March 1998
	<i>(In lakhs of rupees)</i>		
CAPITAL AND OTHER EXPENDITURE			
Capital Expenditure			
A	Capital Account of General Services	4,048.95	658.50
			4,707.45
B	Capital Account of Social Services		
(a)	Education, Sports, Art and Culture	3,606.06	554.16
(b)	Health and Family Welfare	4,955.19	283.89
(c)	Water Supply, Sanitation, Housing and Urban Development	12,198.21	2,462.30
(e)	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	6.44	-
(g)	Social Welfare and Nutrition	144.66	5.18
(h)	Others	1.82	-
	Total B - Capital Account of Social Services	20,912.38	3,305.53
			24,217.91
C	Capital Account of Economic Services		
(a)	Capital Account of Agriculture and Allied Activities	2,485.81	215.35
(b)	Capital Account on other Rural Development Programme	115.73	85.91
(d)	Capital Account on Minor Irrigation	4.96	2.48
(e)	Capital Account of Energy	24,381.39	3,104.49
(f)	Capital Account of Industry and Minerals	3,387.12	245.94
(g)	Capital Account of Transport	23,096.42	3,074.31
(v)	Capital Account of General Economic Services	628.00	30.00
	Total C - Capital Account of Economic Services	54,099.43	6,758.48
			60,857.91
	Total Capital Expenditure	79,060.76	10,722.51
			89,783.27
Loans and Advances			
Loans and Advances for various Services			
(i)	Social and Community Services	43.60	-
(ii)	General Economic Services	0.02	-
(iii)	Agriculture and Allied Services	84.33	1.60
(iv)	Industry and Minerals	338.19	66.31
(v)	Transport and Communication	1.38	-
(vi)	Loans to Government Servants, etc.	346.13	40.03
(vii)	Miscellaneous Loans	50.55	-
	Total Loans and Advances	864.20	107.94
			972.14
	Appropriation to Contingency Fund	50.00	50.00
			100.00
	Total - Capital and Other Expenditure	79,974.96	10,880.45
			90,855.41

STATEMENT NO.14 Concl'd.

	On 1 st April 1997	During the year 1997-98	On 31 st March 1998
	<i>(In lakhs of rupees)</i>		
Principal Sources of Funds			
Revenue Surplus	44,869.08	4,127.93	48,997.01
Debt			
Internal Debts the of State Government	11,743.68	1,587.41	13,331.09
Loans and Advances from the			
Central Government	14,444.18	1,877.13	16,321.31
Small Savings, Provident Funds etc.	5,102.22	914.26	6,016.48
Total - Outstanding Debt	31,290.08	4,378.80	35,668.88
Contingency Fund	50.00	50.00	100.00
Reserve Fund	346.82	130.05	476.87
Net Balances under Deposits and Advances etc. other than those shown separately	1,194.84	(-) 1,337.20	(-) 142.36
Remittances	1,106.02	1,787.49	2,893.51
Total - Debt and Other Obligations	33,987.76	5,009.14	38,996.90
Deduct			
(i) Cash Balances	(-) 1,141.18	(-) 1,743.38	(-) 2,884.56
(ii) Investments	(-) 21.38	-	(-) 21.38
Net Provision of Funds	80,019.40	10,880.45	90,898.85

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



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

Head of Account 1	Opening Balance 2	Receipts 3	Disbursements 4	Closing Balance 5
	Rs.	Rs.	Rs.	Rs.
PART I : CONSOLIDATED FUND				
Receipt Heads(Revenue Account) (a)		12,99,47,36,826		
Expenditure Heads (Revenue Account) (b)			12,58,19,42,870	
Expenditure Heads(Capital Account) (b)			1,07,22,50,866	
E-Public debts (c)				
6003-Internal Debt of the State Government	Cr 1,17,43,68,454	20,45,41,192	4,57,99,948	Cr 1,33,31,09,698 ✓
6004-Loans and Advances from the Central Government	Cr 1,44,44,17,977	41,29,16,650	22,52,03,393	Cr 1,63,21,31,234 ✓
Total: E - Public Debt (c)	Cr 2,61,87,86,431	61,74,57,842	27,10,03,341	Cr 2,96,52,40,932
F. Loans and Advances (d)				
Loans and Advances by the State Government	Dr 8,64,20,896	72,54,493	1,80,47,750	Dr 9,72,14,153 ✓
H. Transfer to Contingency Fund				
7999-Appropriation to Contingency Fund				
201-Appropriation to Contingency Fund	-	-	50,00,000	Dr 50,00,000 ✓
Total: Part -I Consolidated Fund		13,61,94,49,161	13,94,82,44,827	
PART II - CONTINGENCY FUND				
Transfer to Contingency Fund				
8000- Contingency Fund				
Appropriation from the Consolidated Fund	Cr 50,00,000	50,00,000	-	Cr 1,00,00,000 ✓
Total: Part II Contingency Fund	Cr 50,00,000	50,00,000	-	Cr 1,00,00,000
PART III - PUBLIC ACCOUNT				
I. Small Savings Provident Funds etc.				
(b) Provident Funds				
8005 State Provident Funds				
01 Civil				
101 General Provident Fund	Cr 48,98,88,084	17,49,16,008	9,15,87,202	Cr 57,32,16,890 ✓
8011 Insurance and Pension Funds				
105 State Government Insurance Funds	Cr 2,64,065	-	-	Cr 2,64,065 ✓
107 State Government Employees Group Insurance Schemes	Cr 2,00,71,390	99,04,277	18,07,587	Cr 2,81,68,080 ✓
Total 8011-Insurance and Pension Fund	Cr 2,03,35,455	99,04,277	18,07,587	Cr 2,84,32,145 ✓
Total:I. Small Savings Provident Funds etc.	Cr 51,02,23,539	18,48,20,285	9,33,94,789	Cr 60,16,49,035 ✓

STATEMENT NO.15 Contd.

Head of Account 1	Opening Balance 2 Rs.	Receipts 3 Rs.	Disbursements 4 Rs.	Closing Balance 5 Rs.
J. Reserve Funds				
(b) Reserve Funds not bearing Interest				
8223 Famine Relief Fund				
101 Famine Relief Fund Gross Balance	Cr 33,800	-		Cr 33,800 ✓
Total:8223-Famine Relief Fund	Cr 33,800			Cr 33,800 ✓
8226 Depreciation/Renewal Reserve Fund				
101 Depreciation/Renewal 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 ✓
Investment	Dr 45,83,830	-	-	Dr 45,83,830 ✓
8229 Development and Welfare Funds				
102 Development Funds for Medical and Public Health Purposes Hospital Funds Gross Balance	Cr 916	-	-	Cr 916 ✓
Total: 8229-Development and Welfare Funds	Cr 916	-	-	Cr 916 ✓
8235 General and Other Reserve Funds				
111 Calamity Relief Fund	Cr 2,57,73,083	17,49,00,000	16,18,95,691	Cr 3,87,77,392 ✓
Total:8235-General and Other Reserve Funds	Cr 2,57,73,083	# 17,49,00,000	16,18,95,691	*Cr 3,87,77,392 ✓
Total: J Reserve Funds				
Gross Balance	Cr 3,46,81,865	17,49,00,000	16,18,95,691	Cr 4,76,86,174 ✓
Investment	Dr 45,83,830	-	-	Dr 45,83,830 ✓
K Deposits and Advances				
(b) Deposits not Bearing Interest				
8443 Civil Deposits				
101 Revenue Deposits	Cr 2,69,00,973	-	-	Cr 2,69,00,973 ✓
102 Custom and Opium Deposits	Cr 15,552	-	-	Cr 15,552 ✓
103 Security Deposits	Cr 23,09,455		92,58,383	Dr 69,48,928 ✓
104 Civil Court Deposits	Cr 15,976	1,05,64,350	-	Cr 1,05,80,326 ✓
106 Personal Deposits	Cr 6,684	-	-	Cr 6,684 ✓
107 Trust Interest Funds	Cr 2,78,886	-	-	Cr 2,78,886 ✓
108 Public Works Deposits	Cr 1,95,87,535	4,49,68,498	3,77,40,837	Cr 2,68,15,196 ✓
109 Forest Deposits	Cr 9,94,728	1,19,81,139	1,39,11,525	Dr 9,35,658 ✓
111 Other Departmental Deposits	Cr 2,16,022	-	-	Cr 2,16,022 ✓
115 Deposits received by Government Commercial Undertakings	Cr 23,641	-	-	Cr 23,641 ✓
117 Deposits for Work done for Public Bodies or Private Individuals	Cr 1,61,090	-	-	Cr 1,61,090 ✓

* Balance of Rs. 3,87,77,392 indicates transaction from the year 1993-94 onwards and also it includes excess provision of Rs.46,00,000 made by the State Government in excess of 75:25% ratio during the year 1995-96. The transaction from the year 1990-91 to 1992-93 have not yet been reflected in accounts. The issue had already been taken with State Government since 1990-91.

In addition to 75:25 % contribution between Central and State Government, Special Calamity Grants from Central Government amounting to Rs. 552.00 lakhs and Rs. 700.00 lakhs for the year 1996-97 and 1997-98 respectively were also included during this year

STATEMENT NO.15 Contd.

Head of Account 1	Opening Balance		Receipts	Disbursements	Closing Balance	
	2		3	4	5	
	Rs.		Rs.	Rs.	Rs.	
118	Deposits of Fees received by Government Servants for work done for Private Bodies		2,196,	-	Cr	2,196 ✓
121	Cr	2,82,318	-		Cr	2,82,318 ✓
123	Cr	21,500	-		Cr	21,500 ✓
800	Cr	1,30,77,235	15,84,884		Cr	1,46,62,119
	Total: (b) Deposits not Bearing Interest		6,91,01,067	6,09,10,745	Cr	7,20,81,917
(c)	Civil Advances					
8550	Civil Advances					
101	Dr	1,50,229	-	-	Dr	1,50,229 ✓
104	Dr	16,85,147	3,600	42,203	Dr	17,23,750 ✓
	Dr	18,35,376	3,600	42,203	Dr	18,73,979 ✓
	Total: (c) - Civil Advances					
	Cr	6,20,56,219	6,91,04,667	6,09,52,948	Cr	7,02,07,938 ✓
L	Suspense and Miscellaneous					
(b)	Suspense					
8658	Suspense Accounts					
102	Dr	2,34,27,370	1,20,94,241	30,00,961	Dr	1,43,34,090 ✓
107	Dr	948	-	-	Dr	948 ✓
	Dr	2,34,28,318	1,20,94,241	30,00,961	Dr	1,43,35,038
	Total: 8658 - Suspense		1,20,94,241	30,00,961	Dr	1,43,35,038 ✓
	Total: (b) - Suspense					
(c)	Other Accounts					
8670	Cheques and Bills					
103	Cr	7,24,06,352	78,47,81,042	80,21,64,763	Cr	5,50,22,631 ✓
104	Cr	2,43,44,265	2,75,75,65,413	2,86,98,74,164	Dr	8,79,64,486 ✓
	Cr	9,67,50,617	3,54,23,46,455	3,67,20,38,927	*Dr	3,29,41,855 ✓
	Total: 8670 - Cheques and Bills					
8671	Departmental Balance					
101	Dr	1,21,90,099	7,05,26,138	9,17,55,610	Dr	3,34,19,571 ✓
	Dr	1,21,90,099	7,05,26,138	9,17,55,610	Dr	3,34,19,571 ✓
	Total: 8671 - Departmental Balances					
8672	Permanent Cash Imprest					
101	Dr	37,04,924	-	43,200	Dr	37,48,124 ✓
	Dr	37,04,924	-	43,200	Dr	37,48,124 ✓
	Total: 8672 - Permanent Cash Imprest					
8673	Cash Balance Investment Account					
101	Cr	21,38,072	-	-	Cr	21,38,072 ✓
	Total: 8673 - Cash Balance Investment Account					
	Cr	21,38,072	-	-	Cr	21,38,072 ✓
	Cr	8,29,93,666	3,61,28,72,593	3,76,38,37,737	Dr	6,79,71,478 ✓
	Total: (C) Other Account					
	Cr	5,95,65,348	3,62,49,66,834	3,76,68,38,698	Dr	8,23,06,516 ✓

* The issue of adverse balance under this Major Head has been taken up with the State Government.

STATEMENT NO.15 Concl'd.

Head of Account 1	Opening Balance 2	Receipts 3	Disbursements 4	Closing Balance 5
	Rs.	Rs.	Rs.	Rs.
M Remittances				
(a) Money Orders and Other Remittance				
8782 Cash Remittances and Adjustments between Officers rendering accounts to the same Accounts Officer				
102 Public Works Remittances	Cr 10,37,91,124	1,60,92,22,745	1,40,89,30,303	Cr 30,40,83,566 ✓
103 Forest Remittances	Cr 1,97,17,991	10,40,51,246	11,06,03,769	Cr 1,31,65,468
108 Other Departmental Remittances				
(i) Sikkim Nationalised Transport	Dr 1,29,07,948	24,42,27,613	#24,42,19,260	*Dr1,28,99,595 ✓
(ii) State Lotteries	-	13,50,00,000	15,00,00,000	*Dr1,50,00,000 ✓
Total: 8782 - Cash Remittances and Adjustment between officer rendering accounts to the same Accounts Officer	Cr 11,06,01,167	2,09,25,01,604	1,91,37,53,332	Cr 28,93,49,439 ✓
Total: (a) - Money Orders and Other Remittances	Cr 11,06,01,167	2,09,25,01,604	1,91,37,53,332	Cr 28,93,49,439 ✓
(b) Inter-Government Adjustment Account				
8786 Adjusting Account between Central and State Governments				
Other Items:	Dr 81,690	-	-	Dr 81,690 ✓
Total: 8786 - Adjusting Account between Central and State Government	Dr 81,690	-	-	Dr 81,690 ✓
Total: (b) - Inter Government Adjustment Account	Dr 81,690	-	-	Dr 81,690 ✓
Total: M - Remittances	Cr 11,05,19,477	2,09,25,01,604	1,91,37,53,332	Cr28,92,67,749 ✓
Total: Part III Public Account	Cr 77,24,62,616	6,14,62,93,390	5,99,68,35,458	Cr92,19,20,548
Total: Receipts/Disbursement (Part I, II, and III)		<u>19,77,07,42,551</u>	<u>19,94,50,80,285</u>	
N Cash Balance				
8999 Cash Balance				
Total: N- Cash Balance		<u>(-) 11,41,18,073</u>	<u>(-) 28,84,55,807</u>	
GRAND TOTAL		<u>19,65,66,24,478</u>	<u>19,65,66,24,478</u>	

#Double accounting of Rs.2,74,56,535 during the year 1996-97 between Major Head 8782 (Dr.) and 1055 has been rectified by making proforma correction.

*The issue of adverse balance under this Minor Head has been taken up with the State Government

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

Description of Debt	Balance on 1st April, 1997	Additions during the year	Discharge during the year	Balance on 31st March, 1998
1	2	3	4	5
	Rs	Rs	Rs	Rs.
E - Public Debt				
6003 Internal debt of the State Government				
101(a)Market Loan	80,01,00,000	19,00,00,000	..	99,01,00,000
103 Loans from Life Insurance Corporation of India	2,52,47,000	..	16,06,000	2,36,41,000
104 Loans from General Insurance Corporation of India	1,12,25,000	1,00,02,092	4,76,000	2,07,51,092
108 Loans from National Co-operative Development Corporation	79,02,872	45,39,100	16,08,700	1,08,33,272
109 Loans from other Institutions :				
(a)Loans from IDBI	11,98,500	..	..	11,98,500
(b)Loans from Rural Electrification Corporation	28,61,91,611	..	1,93,33,249	26,68,58,362
(c)Loans from National Insurance Corporation	6,08,000	..	7,76,000	(-) 1,68,000
(d)Loans from Power Finance Corporation	4,04,96,971	..	2,19,99,999	1,84,96,972
(e)Loans from Oriental Insurance Corporation	13,98,500	..	..	13,98,500
Total : 6003-Internal debt of the State Government	<u>117,43,68,454</u>	<u>20,45,41,192</u>	<u>4,57,99,948</u>	<u>133,31,09,698</u>
6004 Loans and Advances from the Central Government				
01 Non Plan Loans				
102 Share of Small Savings Collections	30,65,13,349	4,74,00,000	1,28,05,000	34,11,08,349
201 House Building Advances	23,83,618	4,06,050	5,40,124	22,49,544
Total : 01 - Non-Plan Loans	<u>30,88,96,967</u>	<u>4,78,06,050</u>	<u>1,33,45,124</u>	<u>34,33,57,893</u>
02 Loans for State/Union Territory Plan Schemes				
101 Block Loans	82,09,46,385	21,51,10,600	3,08,69,832	100,51,87,153
104 Consolidated Block Loan 1984-89	11,81,52,000	..	1,47,69,000	10,33,83,000
Total : 02 - Loans for State/Union Territory Plan Schemes	<u>93,90,98,385</u>	<u>21,51,10,600</u>	<u>4,56,38,832</u>	<u>110,85,70,153</u>
04 Loans for Centrally Sponsored Plan Scheme				
(a) Police				
(i) Modernisation of Police Force	55,74,700	..	2,64,620	53,10,080
(ii) India Reserve Battalion	1,80,00,000	..	46,00,000	1,34,00,000
Total (a) - Police	<u>2,35,74,700</u>	<u>..</u>	<u>48,64,620</u>	<u>1,87,10,080</u>

STATEMENT NO.16-Contd.

Description of Debt	Balance on 1st April, 1997	Additions during the year	Discharge during the year	Balance on 31st March, 1998
1	2	3	4	5
	Rs	Rs	Rs	Rs.
(b) Soil and Water Conservation				
(i) Integrated Soil Conservation in Himalayas	49,83,079	..	8,52,210	41,30,869
(ii) Soil Conservation in the Catchment of River Valley Teesta	3,87,15,346	..	32,91,300	3,54,24,046
Total (b) - Soil and Water Conservation	<u>4,36,98,425</u>	<u>..</u>	<u>41,43,510</u>	<u>3,95,54,915</u>
(c) Dairy Development	3,97,831	..	79,567	3,18,264
(d) Roads of Economic Importance	22,38,000	..	1,62,000	20,76,000
(e) Integrated Development of Small and Medium Towns	86,50,496	..	4,66,950	81,83,546
(f) Strengthening of State Land Use Board	6,97,601	..	68,340	6,29,261
(g) Strengthening of Public Distribution for Running Mobile Fair Price Shop/Construction of Godown	(-) 1,37,500	..	6,85,000	(-) 8,22,500 *
(h) National Water Shed Development Programme for Rainfed Agriculture	68,23,063	..	2,21,950	66,01,113
(i) Loans for Co-operation (Womens Coops)	1,60,000	..	37,500	1,22,500
Total : 04-Loans for Centrally Sponsored Plan Schemes	<u>8,61,02,616</u>	<u>..</u>	<u>1,07,29,437</u>	<u>7,53,73,179</u>
06 Ways and Means Advances				
101 Ways and Means Advances for Plan Schemes	<u>1,15,00,000</u>	<u>15,00,00,000</u>	<u>15,00,00,000</u>	<u>1,15,00,000</u>
Total : 06-Ways and Means Advances	<u>1,15,00,000</u>	<u>15,00,00,000</u>	<u>15,00,00,000</u>	<u>1,15,00,000</u>
07 Pre-1984-85 Loans				
107 Pre-1979-80 Consolidated Loans for Productive and Semi-productive purposes	2,33,28,000	..	12,96,000	2,20,32,000
108 1979-84 Consolidated Loans	<u>7,54,92,000</u>	<u>..</u>	<u>41,94,000</u>	<u>7,12,98,000</u>
Total : 07 - Pre - 1984-85 Consolidated Loans	<u>9,88,20,000</u>	<u>..</u>	<u>54,90,000</u>	<u>9,33,30,000</u>

STATEMENT NO.16-Concl'd.

Description of Debt	Balance on 1st April, 1997	Additions during the year	Discharge during the year	Balance on 31st March, 1998
1	2	3	4	5
	Rs	Rs	Rs	Rs.
Total : 6004 - Loans and Advances from the Central Government	1,44,44,17,968 ⁹⁷⁷	41,29,16,650*	22,52,03,393	163,21,31,225 ²³⁴
Total : E - Public Debt	2,61,87,86,422	61,74,57,842	27,10,03,341	296,52,40,923
I. Small Savings, Provident Funds, etc.				
(b) Provident Funds				
8005 State Provident Funds				
01 Civil				
101 General Provident Funds	48,98,88,084	17,49,16,008	9,15,87,202	57,32,16,890
Total : 8005-State Provident Funds	48,98,88,084	17,49,16,008	9,15,87,202	57,32,16,890
Total : (b) Provident Funds	48,98,88,084	17,49,16,008	9,15,87,202	57,32,16,890
(c) Other Accounts				
8011 Insurance and Pension Funds				
105 State Government Insurance Funds	2,64,065	..	..	2,64,065
107 State Government Employees Group Insurance Scheme	2,00,71,390	99,04,277	18,07,587	2,81,68,080
Total : 8011-Insurance and Pension Funds	2,03,35,455	99,04,277	18,07,587	2,84,32,145
Total : (C) Other Accounts	2,03,35,455	99,04,277	18,07,587	2,84,32,145
Total : I Small Savings Provident Funds, Pension Funds, Group Insurance Schemes	51,02,23,539	18,48,20,285	9,33,94,789	60,16,49,035
GRAND TOTAL	312,90,09,961	80,22,78,127	36,43,98,130	356,48,89,958

* (i) Rs.41,29.17 lakhs does not include Rs. 1,61.30 lakhs being Loans and Advances received from Government of India during the year 1997-98 as the same was not credited into Government Accounts during 1997-98 by the Government of Sikkim.

(ii) Rs. 41,29.17 lakhs also includes Rs. 2,16.11 lakhs of previous year (1996-97) being Loans and Advances from Government of India but not accounted for on that Financial year.

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

Head of Account	Balance on 1st April 1997	Advance during the year	Total	Recovered during the year	Balance on 31st March 1998	Interest received and cre- dited to revenue
1	2	3	4	5	6	7
F. Loans and Advances-						
I. Loans for Social Services						
6216 Loans for Housing						
02 Urban housing						
201 Loans to Housing						
Board	43,60,000	..	43,60,000	..	43,60,000	..
Total 6216-Loans for Housing	<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>43,60,000</u>	<u>..</u>	<u>43,60,000</u>	<u>..</u>	<u>43,60,000</u>	<u>..</u>
II Loans for Economic Services						
(I) Agriculture and Allied Services						
6401 Loans for Crop Husbandry						
800 Other Loans (Advances to Cultivators)	15,99,822	..	15,99,822	..	15,99,822	..
Total : 6401-Loans for Crop Husbandry	<u>15,99,822</u>	<u>..</u>	<u>15,99,822</u>	<u>..</u>	<u>15,99,822</u>	<u>..</u>
6403 Loans for Animal Husbandry						
103 Poultry Development	3,26,674	..	3,26,674	..	3,26,674	..
105 Piggery Development	4,16,238	..	4,16,238	..	4,16,238	..
190 Loans to Public Sector and Other Undertakings (Sikkim Livestock Development Corporation)	7,92,380	..	7,92,380	..	7,92,380	..
Total 6403-Loans for Animal Husbandry	<u>15,35,292</u>	<u>..</u>	<u>15,35,292</u>	<u>..</u>	<u>15,35,292</u>	<u>..</u>
6404 Loans for Dairy Development						
102 Dairy Development Project (Milk Supply Schemes)	13,12,871	..	13,12,871	..	13,12,871	..
Total-6404-Loans for Dairy Development	<u>13,12,871</u>	<u>..</u>	<u>13,12,871</u>	<u>..</u>	<u>13,12,871</u>	<u>..</u>
6405 Loans for Fisheries						
800 Other Loans	4,77,937	..	4,77,937	..	4,77,937	..
Total-6405 Loans for Fisheries	<u>4,77,937</u>	<u>..</u>	<u>4,77,937</u>	<u>..</u>	<u>4,77,937</u>	<u>..</u>

STATEMENT NO 17 - Contd

Head of Account	Balance on 1st April 1997	Advance during the year	Total	Recovered during the year	Balance on 31st March 1998	Interest received and credited to revenue
1	2	3	4	5	6	7
6406 Loans for Forestry and Wild Life						
101 Forest Conservation, Development and Regeneration.	4,48,747	..	4,48,747	..	4,48,747	..
Total-6406-Loans for Forestry and Wild Life	<u>4,48,747</u>	<u>..</u>	<u>4,48,747</u>	<u>..</u>	<u>4,48,747</u>	<u>..</u>
6425 Loans for Co-operation						
106 Loans to Multipurpose Rural Co-operatives (Sikkim Consumer Co-operatives	2,27,740	..	2,27,740	..	2,27,740	..
108 Loans to Other Co-operatives	28,30,892	1,60,000	29,90,892	..	29,90,892	..
Total-6425-Loans for Co-operation	<u>30,58,632</u>	<u>1,60,000</u>	<u>32,18,632</u>	<u>..</u>	<u>32,18,632</u>	<u>..</u>
Total -(i)-Loans for Agriculture and Allied Services	<u>84,33,301</u>	<u>1,60,000</u>	<u>85,93,301</u>	<u>..</u>	<u>85,93,301</u>	<u>..</u>
(ii) Loans for Industry and Minerals						
6851 Loans for Village and Small Industries						
103 Handloom Industries	46,768	..	46,768	..	46,768	..
104 Handicraft Industries	57,066	..	57,066	..	57,066	..
109 Composite Village and Small Industries	45,767	..	45,767	12,300	33,467	..
200 Other Village Industries	27,684	..	27,684	..	27,684	..
Total-6851-Loans for Village and Small Industries	<u>1,77,285</u>	<u>..</u>	<u>1,77,285</u>	<u>12,300</u>	<u>1,64,985</u>	<u>..</u>
6860 Loans for Consumer Industries						
60 Others						
600 Others	83,28,500	75,00,000	1,58,28,500	8,56,812	1,49,71,688	..
Total-6860-Loans for Consumer Industries	<u>83,28,500</u>	<u>75,00,000</u>	<u>1,58,28,500</u>	<u>8,56,812</u>	<u>1,49,71,688</u>	<u>..</u>

STATEMENT NO 17 - Contd

Head of Account	Balance on 1st April 1997	Advance during the year	Total	Recovered during the year	Balance on 31st March 1998	Interest received and credited to revenue
1	2	3	4	5	6	7
6885 Loans for Other Industries and Minerals						
01 Loans to Industrial Financial Institutions						
190 Loans to Public Sector and Other Undertakings	2,38,37,500	..	2,38,37,500	..	2,38,37,500	..
800 Other Loans	14,76,157	..	14,76,157	..	14,76,157	..
Total-6885-Loans for Other Industries and Minerals	<u>2,53,13,657</u>	..	<u>2,53,13,657</u>	..	<u>2,53,13,657</u>	..
Total-(ii)-Loans for Other Industry and Minerals	<u>3,38,19,442</u>	<u>75,00,000</u>	<u>4,13,19,442</u>	<u>8,69,112</u>	<u>4,04,50,330</u>	..
(iii) Loans for Transport						
7075 Loans for Other Transport Services						
60 Other Transport Services						
800 Other Loans	1,37,857	..	1,37,857	..	1,37,857	..
Total 7075-Loans for Other Transport Services	<u>1,37,857</u>	..	<u>1,37,857</u>	..	<u>1,37,857</u>	..
Total : (iii) Loans for Transport	<u>1,37,857</u>	..	<u>1,37,857</u>	..	<u>1,37,857</u>	..
(iv) Loans for General Economic Services						
7452 Loans for Tourism						
01 Tourist Infrastructure						
190 Loans to Public Sector and Other Undertakings	1,680	..	1,680	..	1,680	..
Total : 7452-Loans for Tourism	<u>1,680</u>	..	<u>1,680</u>	..	<u>1,680</u>	..
Total (iv) Loans for General Services	<u>1,680</u>	..	<u>1,680</u>	..	<u>1,680</u>	..
Total-II-Loans for Economic Services	<u>4,23,92,280</u>	<u>76,60,000</u>	<u>5,00,52,280</u>	<u>8,69,112</u>	<u>4,91,83,168</u>	..
III Loans to Government Servants						
7610 Loans to Government Servants etc.						
201 House Building Advances	3,41,91,175	1,03,87,750	4,45,78,925	59,79,368	3,85,99,557	

STATEMENT NO 17 - Concl'd.

Head of Account	Balance on 1st April 1997	Advance during the year	Total	Recovered during the year	Balance on 31st March 1998	Interest received and credited to revenue
1	2	3	4	5	6	7
202 Advances for Purchase of Motor Conveyances	4,22,535	..	4,22,535	4,06,013	16,522	..
Total : 7610-Loans to Government Servants, etc.	<u>3,46,13,710</u>	<u>1,03,87,750</u>	<u>4,50,01,460</u>	<u>63,85,381</u>	<u>3,86,16,079</u>	<u>..</u>
TOTAL-III-Loans to Government Servants	<u>3,46,13,710</u>	<u>1,03,87,750</u>	<u>4,50,01,460</u>	<u>63,85,381</u>	<u>3,86,16,079</u>	<u>..</u>
IV. Miscellaneous Loans						
7615 Miscellaneous Loans						
202 Miscellaneous Loans	<u>50,54,906</u>	<u>..</u>	<u>50,54,906</u>	<u>..</u>	<u>50,54,906</u>	<u>..</u>
Total-7615-Miscellaneous Loans	<u>50,54,906</u>	<u>..</u>	<u>50,54,906</u>	<u>..</u>	<u>50,54,906</u>	<u>..</u>
Total IV Miscellaneous Loans	<u>50,54,906</u>	<u>..</u>	<u>50,54,906</u>	<u>..</u>	<u>50,54,906</u>	<u>..</u>
Total-F-Loans and Advances	<u>8,64,20,896</u>	<u>1,80,47,750</u>	<u>10,44,68,646</u>	<u>72,54,493</u>	<u>9,72,14,153</u>	<u>..</u>

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

Name of Reserve Fund	Balance as on 1st April, 1997			Balance as on 31st March, 1998		
	Cash	Investment	Total	Cash	Investment	Total
	2	3	4	5	6	7
1	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Reserve Fund not Bearing Interest						
8226-Depreciation/Renewal Reserve Funds						
101 Depreciation Reserve Funds of Governments Commercial Departments/ Undertakings	42,90,236	43,53,618	86,43,854	42,90,236	43,53,618	86,43,854
102 Depreciation Reserve Funds of Government Non-Commercial Departments	..	2,30,212	2,30,212	..	2,30,212	2,30,212
Total	42,90,236	45,83,830	88,74,066	42,90,236	45,83,830	88,74,066
8229-Development and Welfare Funds						
102 Development Funds for Medical and Public Health Purposes	916	..	916	916	..	916
Total : Reserve Fund not Bearing Interest	42,91,152	45,83,830	88,74,982	42,91,152	45,83,830	88,74,982

ANNEXURE

Statement of Commitments - list of Incomplete Capital Works

Name of project	Cost of work + Sanction	Date of Commencement	Target Date of Completion	Revised Cost (if any)	Expenditure upto date	Remarks
Urban Development & Housing Department						
Construction of car parking at old West Point in Gangtok	4/31/857/UD&HD dt:2.6.98 Rs.78,85,500	02.07.98	02.07.99	-	2,89,417	
Construction of two over headed Fly-Over approach to Arithang entry point & app. to Lall Market Road	865/UD&HD 07.06.96 Rs. 65,23,500	16.11.96	15.09.97	-	58,71,166	
Construction of app. to garbage disposal area at Marchak	Sanction amount Rs.15,40,893 4/67/UD&HD/4 Dt 20.08.97	08.12.97	07.03.98	-	12.17.822	
Constuction of Ropeway from Deorali to New Secretariat Bldg.	140/DE/TP/2 11.11.97 Santion amount Rs. 3,50 ,000	Nov '97		-	17,000	
Building and Housing Department						
Construction of T/Annexe I Blag.	1,38,84,000	07.04.96	06.04.98	-	1,08,36,000	
Const. of Annexe I Phase II	1,58,41,000	28.01.98		-		
Const. of T/Annexe II Bldg.	1,84,07,000	26.09.96	25.03.99	Under Process	61,99,000	
Extension of SDM Office at Ravongla	46,45,000	11.04.95	10.04.97	61,01,000	40,62,000	
Const. of High Court at Gangtok	2,78,73,000	20.01.96	19.01.99	-	2,72,64,000	
Const. of Session Court at Gangtok	1,18,71,000	20.01.96	19.07.98	-	88.38.000	
Const. of District Session Court at Namchi	80,94,000	06.09.96	05.03.98	-	34,28,000	
Const. of Banquet & Conference Hall at Gangtok	4,36,30,000	17.03.98	16.03.2001	-	5,32,000	

ANNEXURE
Statement of Commitments - list of Incomplete Capital Works

Name of project	Cost of work + Sanction	Date of Commencement	Target Date of Completion	Revised Cost (if any)	Expenditure upto date	Remarks
Const. of Store Godown at Chisopani	55,45,000	06.06.95	05.06.97	-	53,84,000	
Purchase of Land at Sichey	2,54,00,000	-	-	-	30,00,000	
Vertical Extension of 4 Units Class II Qtr. at Jorethang	7.04.000	30.01.98	30.07.98	-	15,000	
Construction of Prison Adm.	1,36,63,000	01.11.97	01.12.98	-	66.67.000	
Irrigation Department						
Restoration of Sumithang MIC at Lingding, East Sikkim	1,10,220	-	-	-	Nil	Tender formalities yet to be completed
Restoration of Sang Khola MIC from Lashu Khola Martham Tirkutam, East Sikkim.	1,41,500	-	-	-	Nil	-Do-
Renovation of Dropati Jhora at Aritar, East Sikkim.	2,06,521	-	-	-	Nil	-Do-
Minor repair/ Construction of Irrigation Office	31,000	14.04.98	22.04.98	-	31.000	Nil
Renovation of Ben Khola, South Sikkim	54,000	04.09.97	03.11.97	-	14,000	
Aug. of Mamring MIC	2,28,000	05.05.97	10.02.98	-	60,000	
Renovation of Tarku Salghari MIC	4,37,000	01.04.97	31.10.97	-	1,65,000	05.06.98 F.P.R.
Construction of Khani Khola MIC Melli.	2,50,000	10.04.97	09.12.97	-	1,48,000	
Renovation of Samdong Khola MIC	2,46,000	13.08.97	12.02.98	-	66,000	
Renovation of Andheri Khola MIC	1,02,000	27.01.97	07.03.97	-	99,000	
Renovation of Bhutey Khola	1,59,000	01.09.97	31.12.97	-	1,38,000	

ANNEXURE

Statement of Commitments - list of Incomplete Capital Works

Name of project	Cost of work + Sanction	Date of Commencement	Target Date of Completion	Revised Cost (if any)	Expenditure upto date	Remarks
Renovation of Chundheray Khola MIC	98,000			-	4,000	
Extension of Mazgoan MIC from Renock to Golay Dara	2,23,000	28.08.97	27.11.97	-	70,000	
Sapong Phichithing MIC	1,91,000	15.11.97	25.02.98	-	92,000	
Renovation of Zarong MIC	20,95,000	04.04.96	03.04.97	-	-	
Renovation of Ben Nampruk MIC	-	02.03.95	01.02.96	-	2,43,000	
Renovation of Bir Khulo MIC	3,80,000	15.02.96	20.08.96	-	2,75,000	
Renovation of Tirkutam MIC	2,41,000	14.03.97	13.07.97	-	1,91,000	
R.C.C. aqueduct catch Pit Lepcha Jhora	1,57,000	-	-	-	55,000	Tender formalities yet to be completed.
Renovation of Gopithaney MIC at Syari	1,72,000	17.07.97	16.10.97	-	65,000	
Renovation of Irrigation Channel at L/Samdong	2,10,000	27.03.97	30.06.97	-	1,58,000	
Rest. of Dozak Sangmu MIC, South Sikkim	5,40,000	17.08.90	16.12.90	74,000	5,09,000	
Rest. of Temi Aiphattar MIC South Sikkim.	1,50,000	08.08.95	22.10.95	-	1,29,000	
Rest. of Padamchen MIC Central Pandam, East Sikkim	31,000	08.01.96	20.03.96	-	-	
Rest. of Chuba Khola MIC East Sikkim	1,27,000	17.02.96	01.05.96	-	-	
Renovation of Ringpong MIC Phensong, North Sikkim	1,68,000	29.03.97	28.06.97	-	9,000	

ANNEXURE
Statement of Commitments - list of Incomplete Capital Works

Name of project	Cost of work + Sanction	Date of Commencement	Target Date of Completion	Revised Cost (if any)	Expenditure upto date	Remarks
Renovation of Rani Khola MIC at Nandok	2,16,000	01.03.97	31.03.97	-	2,15,000	
Flood Control						
J/T. Work at Burthuk Bhojoghari East Sikkim	10,00,000	27.05.97	26.01.98	11,48,000	10,61,000	
J/P. work at Chungthang, N/S	10,00,000	20.06.97	19.06.98	-	8,10,000	
J/T. work at Fengla Kabi-Tingda 'A' E/S	7,90,000	04.06.97	31.12.97	8,46,000	7,28,000	
F.P.W. at Singtam, East Sikkim	46,00,000	22.05.97	21.05.98	-	41,22,000	
J/T. work at Lower Sichey near Mandir, E/S	15,89,000	16.10.97	15.04.97	-	10,95,000	
J/T. work at TNSS School Sichey Part II, E/S	5,77,000	15.10.97	14.04.98	-	5,33,000	
Rest of SPWD complex Jhora at Dev. Area, E/S.	1,44,000	16.01.98	15.03.98	-	23,000	
Treatment of Surface Water at Upper Tatchenchen, E/S	1,28,000	01.04.97	13.11.97	-	21,000	
River J/T. Work at Marchok Ranipool, E/S	4,00,000	-	-	-	-	Agreement deed yet to received
J/T. work at Higher Sec. School Phase I. E/S.	8,79,000	18.07.97	17.01.98	-	3,51,000	
F/C, work at Middle Camp, E/S.	5,00,000	05.06.97	04.10.97	-	4,24,000	
J/T. work at Maltin, Lachung, N/S	8,00,000	23.10.97	22.04.98	-	6,63,000	
Renovation of Drainage system at Kabi School, E/S	2,29,000	10.09.97	09.12.97	-	1,78,000	

ANNEXURE

Statement of Commitments - list of Incomplete Capital Works

Name of project	Cost of work + Sanction	Date of Commencement	Target Date of Completion	Revised Cost (if any)	Expenditure upto date	Remarks
Emergent F/C.work at Reshi Bazar W/S.	9,95,000	-	-	-	43,000	Tender formalities yet to be completed
Rest of F/P. Work at Rangit Line lepship mandir (P/T)W/S		01.09.97	28.02.98	-	64,000	
-do- Phase (II)	8,00,000	-Do-	-Do-	-	62,000	
-do- Phase (III)	-	-Do-	-Do-	-	64,000	
-do- Phase (IV)	-	-Do-	-Do-	-	43,000	
Rest. of F/P. work at Rangit line Legship Mandir (P-V)	2,00,000	01.09.97	28.02.98	-	60,000	
Anti erosion J/T. work Dega Phase (I) West Sikkim	5,57,000	05.11.97	04.05.98	5,85,000	1,91,000	
-do- Phase (II)	5,52,000	-Do-	-Do-	5,79,000	2,00,000	
P/W. at Chunbhati Devithaney Maniram S/S	6,40,000	12.09.97	11.01.98	-	2,25,000	
P/W. at Maina Jhora, Kamrang, S/S	1,00,000	15.09.97	14.12.97	-	45,000	
J/T.work at Singithang, S/S	5,82,000	09.09.97	08.03.98	-	1,71,000	
J/T. work at Goshkhan Jhora, S/S.	3,00,000	05.09.97	11.12.97	-	78,000	
Construction of Surface Drain at Anti-erosion, Allay Jhora, Ravongla, S/S	6,85,000	-	-	6,85,000	29,000	Tender Formalities yet to be Completed
J/T. along Kyasi Khola Yangthang Tikzak, Gyalsing.	5,24,000	16.08.97	25.03.98	-	2,08,000	
Emergent P/W. at Phuldungey Slip Chingtang Hee Bermick, W/S.	5,25,000	20.08.97	19.11.97	5,50,000	4,24,000	
J.T. Work at Singling Busty, W/S	85,000	18.08.97	14.11.97	-	31,000	
J/T & P/W. at Pairaney Malbasey W/S.	1,62,000	-	-	-	33,000	

ANNEXURE

Statement of Commitments - list of Incomplete Capital Works

Name of project	Cost of work + Sanction	Date of Commencement	Target Date of Completion	Revised Cost (if any)	Expenditure upto date	Remarks
J/T. & P/W. at Rhenock Khola Kaluk W/S. 'A'	4,93,000	-	-	-	-	Tender Formalities yet to be Completed
-do- Phase 'B'	5,07,000	-	-	-	-	-Do-
J/T. Work at 3rd Mile Bhoghari, E/S.	-	04.07.97	03.02.98	-	2,29,000	
J/T. & Catch water drain and Anti-erosion work withing Sikkim	5,00,00,000	19.07.97	-	-	-	Work yet to be commended