



GOVERNMENT OF SIKKIM

FINANCE ACCOUNTS

1986-87

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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 1986-87 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 1986-87, the accounts now presented are, according to my information, correct statements of the receipts and outgoings of the Government of Sikkim for the year 1986-87.

T. N. Chaturvedi

NEW DELHI,
The

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

THE UNIVERSITY OF CHICAGO

PHYSICS DEPARTMENT

5300 SOUTH CAMPUS DRIVE

CHICAGO, ILLINOIS 60637

TEL: 773-936-3700



INTRODUCTORY

The accounts of Government are kept in three parts :

Part I—Consolidated Fund

Part II—Contingency Fund

Part III—Public Account

In Part I, there are two main divisions, *viz.*,

- (1) Revenue—consisting of sections for ‘Receipt Heads (Revenue Account)’ and ‘Expenditure Heads (Revenue Account)’;
- (2) Capital, Public Debt, Loans’ *etc.*—consisting of sections for ‘Receipt Heads (Capital Account)’, ‘Expenditure Heads (Capital Account)’ and ‘Public Debt’ Loans and Advances, *etc.*,

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

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

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

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

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

In Part III of the accounts, the transactions relating to 'Debt' (other than those included in Part I), 'Deposits', 'Advances', 'Remittances' and 'Suspense' are recorded. The transactions under 'Debt', 'Deposits' and 'Advances' in this part are those in respect of which Government incurs a liability to repay the moneys received or has a claim to recover the amounts paid, together with the repayments of the former ('Debt' and 'Deposits') and the recoveries of

the latter ('Advances'). The transactions relating to 'Remittances' and 'Suspense' in this part embrace all heads which are merely adjusting heads under which appear such transactions as remittances of cash between the bank and departments of the Government. The initial debits or credits to these heads will be cleared eventually by corresponding receipts or payments.

2. Sectors and heads of Accounts—Within each of the sections in Part I mentioned above the transactions are grouped into sectors, such as 'Tax Revenue', 'Non-Tax Revenue', *etc.*, for the receipt heads (Revenue account) and 'General Services', 'Social and Community Services', 'Economic Services', *etc.*, for expenditure heads. Specific functions or services (such as education, medical, family welfare, housing, *etc.*, in respect of Social and Community Services) are grouped in the sectors for expenditure heads. In Part III also the transactions are grouped into sectors, such as 'Small Savings, Provident Funds', *etc.*, and 'Reserve Funds', *etc.* The sectors are subdivided into major heads of account. In some cases the sectors are, in addition, sub-divided into sub-sectors before their division into major heads of account.

The major heads are divided into minor heads, each of which has number of subordinate heads, generally known as sub-heads. The sub-heads are further divided into detailed heads. Under each of

these heads, the expenditure is shown distributed between charged and voted. Sometimes major heads are also divided into sub-major heads before their further division into minor heads. The Sectors, major heads, minor heads, sub-heads and detailed heads together constitute a five-tier arrangement of the classification structure of Government Accounts. The major, minor and sub-heads prescribed for the classification of expenditure in the general accounts are not necessarily identical with the Grants, sub-heads and other units of allotments which are adopted by the Finance Department for Demands for Grants; but in general a certain degree of correlation is maintained between the demands for Grants and the Finance Accounts.

The major heads of accounts, falling within the sectors for expenditure heads, generally correspond to functions of Government, while the minor heads, subordinate to them, identify the programmes undertaken to achieve the objective of the function represented by the major heads. The schemes or activities included in the Programme generally correspond to sub-heads below a minor head representing a programme. Detailed heads give the object classification.

3. Codification—The sectors are distinguished by capital letters of the alphabet in separate series for (i) receipt major heads (Revenue account), (ii) expenditure major heads (Revenue account) and (iii) capi-

tal section, Public Debt, loans and advances and public account. The sub-sectors are distinguished by small letters of the alphabet.

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

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

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

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

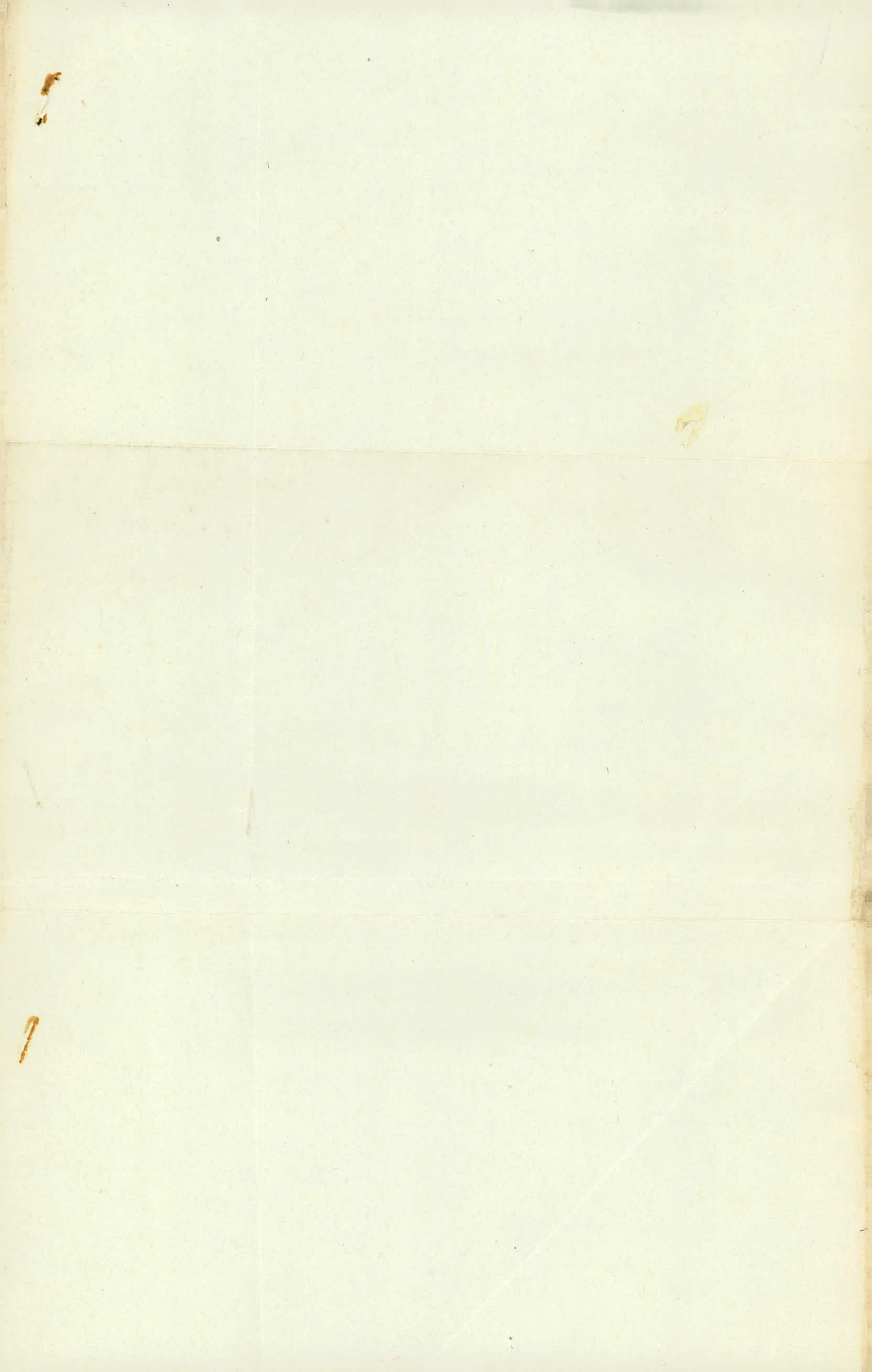
6. As mentioned in paragraph 7 of Introductory to Finance Accounts 1975-76, the opening balances under Debt, Deposit and Remittance heads as on 26th April 1975 were adopted on the basis of information collected from the records maintained by the State Government Departments. These balances are under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

E R R A T A

Finance Accounts for 1986-87 of Government of Sikkim.

<u>Sl.No.</u>	<u>Page No. & Line</u>	<u>For</u>	<u>Read</u>
1.	45 3rd line from bottom	45,04,55	45,04.55
2.	94 Last line 2nd column	7,84,55,743	7,48,55,743
3.	113 11th line from bottom 3rd column	81,27,12,643	8,27,12,643
4.	114 11th line 2nd column	15,20,728	15,02,728
5.	118 10th line from bottom last column	(-) 73,21,932	(-) 23,21,932
6.	120 21st line from bottom last column	1,77,35,732	1,77,53,732
7.	127 7th line from bottom 3rd column	48,06,468	48,06,486

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PART—I
SUMMARISED STATEMENTS

STATEMENT No. 1—SUMMARY OF

Receipts	PART—I CONSOLIDATED Actuals	
	(In lakhs of rupees)	
	1985-86	1986-87
Receipt Heads (Revenue Account)		
A—Tax Revenue		
(a) Taxes on Income and Expenditure		
021—Taxes on Income other than Corporation Tax	1,90.99	2,92.49
Total—A (a)—Taxes on Income and Expenditure	1,90.99	2,92.49

TRANSACTIONS

FUND Disbursements	Actuals	
	(In lakhs of rupees)	
	1985-86	1986-87
Expenditure Heads (Revenue Account)		
A—General Services		
(a)—Organs of State		
211—Parliament/State/Union Territory Legislatures	24.39	31.27
212—President, Vice-President/ Governor/Administrator of Union Territories	14.64	18.11
213—Council of Ministers	35.82	36.37
214—Administration of Justice	39.93	45.39
215—Elections	11.95	8.08
Total—A(a)—Organs of State	1,26.73	1,39.22
(b) Fiscal Services		
(i) Collection of Taxes on Income and Expenditure		
220—Collection of Taxes on Income and Expenditure	2.72	5.65
Total—A(b)(i)—Collection of Taxes on Income and Expenditure	2.72	5.65

STATEMENT

PART I—CONSOLIDATED

Receipts	Actuals	
	(In lakhs of rupees)	
	1985-86	1986-87
Receipt Heads (Revenue Account)—Contd.		
A—Tax Revenue—Concl.		
(b) Taxes on property and Capital Transactions		
029—Land Revenue	5.04	9.88
030—Stamps and Registration Fees	9.13	8.18
Total—A(b)—Taxes on Property and Capital Transactions	14.17	18.06
(c) Taxes on Commodities and Services		
039—State Excise	3,48.87	4,06.79
040—Sales Tax	1,43.46	1,69.46
041—Taxes on Vehicles	15.01	16.78
045—Other Taxes and Duties on Commodities and Services	49.01	71.07
Total—A(c)—Taxes on Commodities and Services	5,56.35	6,64.10
Total—A—Tax Revenue	7,61.51	9,74.65

STATEMENT

Receipts	PART I—CONSOLIDATED	
	Actuals	
	(In lakhs of rupees)	
	1985-86	1986-87
Receipt Heads		
(Revenue Account)—Contd.		
B—Non-Tax Revenue		
(b) Interest Receipts, Dividends and Profits		
049—Interest Receipts	25.20	60.53
050—Dividends and Profits	43.95	77.01
Total—B (b)—Interest receipts, Dividends and Profits	69.15	1,37.54
B (c)—Other Non-Tax Revenue		
(i) General Services		
055—Police	0.68	1.44
058—Stationery and Printing	7.58	16.17
059—Public Works	37.17	89.17

No. 1—Contd.

FUND—Contd. Disbursements	Actuals	
	(In lakhs of rupees)	
	1985-86	1986-87
Expenditure Heads		
(Revenue Account)—Contd.		
A—General Services—Contd.		
A(c) Interest Payments and Servicing of Debt		
249—Interest Payments	5,05.72	3,03.63
Total—(c)—Interest Payments and Servicing of Debt	5,05.72	3,03.63
(d) Administrative Services		
251—Public Service Commission	4.82	6.97
252—Secretariat General Services	1,14.18	1,55.87
253—District Administration	28.11	37.06
254—Treasury and Accounts Administration	28.37	35.41
255—Police	3,20.11	4,02.04
256—Jails	7.45	11.13
258—Stationery and Printing	23.86	34.99
259—Public works	1,75.46(—)	29.71(a)
260—Fire protection and control	12.42	16.52

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

STATEMENT

PART I—CONSOLIDATED

Receipts	Actuals	
	(In lakhs of rupees)	
	1985-86	1986-87
Receipt Heads		
(Revenue Account)—Contd.		
B(c)—Other Non-Tax Revenue—Contd.		
(i)—General Services—Concl'd.		
065—Other Administrative Services	26.47	58.42
066—Contribution and recoveries towards Pension and other Retirement benefits	0.34	23.51
068—Miscellaneous General Services	1,72.18	1,97.86
Total—B(c)(i)—General Services	2,44.42	3,86.57

No. 1—Contd.

 FUND—Contd.

Disbursements	Actuals	
	(In lakhs of rupees)	
	1985-86	1986-87
Expenditure Heads		
(Revenue Account)—Contd.		
(a)—Pensions and Miscellaneous		
General Services—Contd.		
265—Other Administrative Services	38.66	43.00
Total—A(d)—Administrative Services	<u>7,53.44</u>	<u>7,13.28</u>
(e) Pensions and Miscellaneous General Services		
266—Pension and other Retirement Benefits	59.83	32.11
268—Miscellaneous General Services	<u>0.39</u>	<u>15.58</u>
Total—A(e)—Pension and Miscella- neous General Services	<u>60.22</u>	<u>47.69</u>
Total—A General Services	<u>15,03.96</u>	<u>12,71.82</u>

STATEMENT

PART I—CONSOLIDATED

Receipts	Actuals	
	(In lakhs of rupees)	
	1985-86	1986-87
Receipt Heads		
(Revenue Account)—Contd.		
B—Non-Tax Revenue—Contd.		
B(c)—Other Non-Tax Revenue—Contd.		
(ii)—Social and Community Services		
077—Education	3.65	1.76
078—Art and Culture	0.13	0.12
080—Medical	0.93	1.21
082—Public Health, Sanitation and water supply	2.00	2.65
083—Housing		
085—Information and Publicity	1.36	1.67
087—Labour and Employment	(a)	0.01
095—Other Social and Community Services	0.27	..
Total—B(c)(ii)—Social and Community Services	8.34	7.42

(a) Rs. 485 only.

No. 1—Contd.

FUND—Contd.**Disbursements****Actuals**(In lakhs of rupees)
1985-86 1986-87**Expenditure Heads****(Revenue Account)—Contd.****B—Social and Community Services**

276—Secretariat Social and Community Services	5.68	6.66
277—Education	11,24.92	12,90.93
278—Art and Culture	34.60	67.62
279—Scientific Services and Research	9.93	17.49
280—Medical	2,71.95	3,17.72
281—Family Welfare	47.58	52.02
282—Public Health, Sanitation and Water Supply	1,16.04	1,51.74
283—Housing	65.35	64.21
284—Urban Development	40.29	37.16
285—Information and Publicity	25.83	34.23
287—Labour and Employment	11.77	15.45
288—Social Security and Welfare	1,66.73	1,69.30
289—Relief on account of Natural calamities	2,87.32	2,99.75
295—Other Social and Community Services	17.66	19.77
Total—B— Social and Community Services	22,25.65	25,44.05

STATEMENT

PART I—CONSOLIDATED

Receipts	Actuals	
	(In lakhs of rupees)	
	1985-86	1986-87
Receipt Heads		
(Revenue Account)—Contd.		
B(c)(iii)—Economic Services		
098—Co-operation	0.01	(b)
104—Other General Economic Services	0.29	0.30

(b) Rs. 500 only

No. 1—*Contd.*

 FUND—*Contd.*

Disbursements

Actuals

(In lakhs of rupees)

	1985-86	1986-87
Expenditure Heads		
(Revenue Account)—Contd.		
C—Economic Services		
(a) General Economic Services		
296—Secretariat Economic Services	16.43	17.61
298—Co-operation	48.50	50.40
304—Other General Economic Services	11.98	18.63
Total—C(a)—General Economic Services	76.91	86.64

Expenditure Heads**(Revenue Account)—Contd.****C—Economic Services****(a) General Economic Services**

296—Secretariat Economic Services	16.43	17.61
298—Co-operation	48.50	50.40
304—Other General Economic Services	11.98	18.63
Total—C(a)—General Economic Services	76.91	86.64

STATEMENT

PART I—CONSOLIDATED

Receipts	Actuals	
	(In lakhs of rupees)	
	1985-86	1986-87
Receipt Heads		
(Revenue Account)—Contd.		
B—Non-Tax Revenue—Contd.		
C(c)(iii)—Economic Services—Contd.		
105—Agriculture	12.29	21.78
106—Minor Irrigation, Soil Conservation and Area Development	0.23	1.98
109—Food	1.76	3.26
110—Animal Husbandry	5.85	7.29
111—Dairy Development		
112—Fisheries	0.20	0.17
113—Forest	94.87	90.55
114—Community Development	0.54	0.90
120—Industries	55.08	44.83
121—Village and Small Industries	13.87	11.25
128—Mines and Minerals	1.06	3.82

No. 1—Contd.

FUND—Contd.

Disbursements

Actuals

(In lakhs of rupees)

1985-86 1986-87

Expenditure Heads

(Revenue Account)—Contd.

C—Economic Services—Contd.

(b)—Agriculture and Allied
Services

305—Agriculture	3,66.89	4,16.49
306—Minor Irrigation	1,70.18	2,11.19
307—Soil and Water Conservation	2,63.74	2,88.98
308—Area Development	2.85	2.91
309—Food	63.24	69.79
310—Animal Husbandry	1,58.69	2,02.75
311—Dairy Development	16.64	16.82
312—Fisheries	16.84	18.27
313—Forest	3,07.42	3,26.69
314—Community Development	7,40.80	8,57.33
Total—C(b)—Agriculture and Allied Services	21,07.29	24,11.22
c—Industry and Minerals		
320—Industries	32.60	41.17
321—Village and Small Industries	84.99	1,10.91
328—Mines and Minerals	17.30	30.19
Total—C(c)—Industry and Minerals	1,34.89	1,82.27

STATEMENT

PART I—CONSOLIDATED		
Receipts	Actuals	
	(In lakhs of rupees)	
	1985-86	1986-87
Receipt Heads		
(Revenue Account)—Contd.		
B—Non-Tax Revenue—Concl'd.		
B(c)(iii)—Economic Services—Concl'd.		
131—Water and Power Dev. Services	..	(c)
134—Power Projects	75.17	96.14
137—Roads and Bridges	0.02	(d)
138—Roads and Water Transport Services	4,94.23	6,33.93
139—Tourism	4.13	12.10
144—Other Transport and Communication Services	..	0.01
Total—B(c)(iii)—Economic Services	7,59.60	9,28.31
Total—B(c)—Other Non-Tax Revenue	10,12.36	13,22.30
Total—B—Non-Tax Revenue	10,81.51	14,59.84
C—Grants-in-aid and Contributions		
160—Grants-in-aid from Central Government	62,36.81	75,29.55
162—States' share of Union Excise Duties	10,83.57	13,83.32
Total—C—Grants-in-aid and Contributions	73,20.38	89,12.87

(c) Rs. 307 only

(d) Rupees 227 only

No. 1—*Contd.*

FUND— <i>Contd.</i> Disbursements	Actuals	
	(In lakhs of rupees)	
	1985-86	1986-87
Expenditure Heads		
(Revenue Account)—Contd.		
C—Economic Services—Concl'd.		
(d) Water and Power Development		
333—Irrigation, Navigation, Drainage and Flood Control Projects	19.81	25.12
334—Power Projects	3,98.35	2,43.50
Total—C(d)—Water and Power Development	4,18.16	2,68.62
(e)—Transport and Communications—		
337—Roads and Bridges	7,05.93	6,44.70
338—Roads and Water Transport Services	5,42.54	6,12.22
339—Tourism	42.67	1,04.88
Total—C(e)—Transport and Communications	12,91.14	13,61.80
Total—C—Economic Services	40,28.39	43,10.55

STATEMENT

PART 1—CONSOLIDATED

Receipts	Actuals	
	(In lakhs of rupees)	
	1985-86	1986-87
Receipt Heads (Revenue Account)—Concl'd.		
Total—Receipt Heads (Revenue Account)	<u>91,63.40</u>	<u>1,13,47.36</u>
E—Public Debt		
603—Internal Debt of the State Government	2,29.14	3,44.34
604—Loans and Advances from the Central Government	<u>5,72.48</u>	<u>6,88.17</u>
Total—E—Public Debt	<u>8,01.62</u>	<u>10,32.51</u>
F—Loans and Advances	<u>26.29</u>	<u>37.62</u>
Total—Consolidated Fund	<u>99,91.31</u>	<u>1,24,17.49</u>

No. 1—*Contd.*

FUND—*Concl'd.*

Disbursements	Actuals	
	(In lakhs of rupees)	
	1985-86	1986-87
Total—Expenditure Heads		
(Revenue Account)	<u>77,58.00</u>	<u>81,26.42</u>
Revenue Surplus	<u>14,05.40</u>	<u>32,20.94</u>
(2) Capital, Public Debt, Loans, <i>etc.</i>		
Expenditure Heads		
(Capital Account)	24,97.80	31,84.17
E—Public Debt		
603—Internal Debt of the State Government	10.18	9.91
604—Loans and Advances from the Central Government	82.42	<u>1,22.28</u>
Total—E—Public Debt	<u>92.60</u>	<u>1,32.19</u>
F—Loans and Advances	<u>49.35</u>	<u>1,06.25</u>
Total—Consolidated Fund	<u>1,03,97.75</u>	<u>1,15,49.03</u>

STATEMENT

PART II—CONTINGENCY

Receipts	Actuals	
	(In lakhs of rupees)	
	1985-86	1986-87
800—Contingency Fund	10.32	21.13
Total—Contingency Fund	10.32	21.13

PART III—PUBLIC

I—Small Savings, Provident Funds, etc.

(b) Provident Funds, Insurance and Pension Funds	90.42	1,12.91
Total I—Small Savings, Provident Funds, etc.	90.42	1,12.91

K—Deposits and Advances

(b)—Deposits not bearing interest	2,17.40	2,48.34
Total K—Deposits and Advances	2,17.40	2,48.34

No. 1—*Contd.*

FUND

Disbursements

Actuals

(In lakhs of rupees)
 1985-86 1986-87

800—Contingency Fund	22.17	10.11
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Total—Contingency Fund	<u>22.17</u>	<u>10.11</u>
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ACCOUNT**I—Small Savings, Provident Funds, etc.**

(b) Provident Funds	<u>19.05</u>	<u>28.25</u>
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Total—I—Small Savings, Provident Funds, etc.	<u>19.05</u>	<u>28.25</u>
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K—Deposits and Advances

(b)—Deposits not bearing interest	<u>1,30.57</u>	<u>1,24.57</u>
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Total K—Deposits and Advances	<u>1,30.57</u>	<u>1,24.57</u>
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STATEMENT

Receipts	PART III—PUBLIC	
	Actuals	
	(In lakhs of rupees)	
	1985-86	1986-87
L—Suspense and Miscellaneous		
(b) Suspense	2,07.24	5.72
(c) Other Accounts	51,54.76	63,07.04
Total—L—Suspense and Miscellaneous	53,62.00	63,12.76
M—Remittances		
(a) Money Orders, Remittances and adjustments between the officers rendering Accounts to the same Accountant General, <i>etc.</i> and other Remittances	54,50.61	63,09.80
Total—M—Remittances	54,50.61	63,09.80
Total—PUBLIC ACCOUNT	1,11,20.43	1,29,83.81
Total—Receipts (Parts I, II and III)	2,11,22.06	2,54,22.43
N—Cash Balance	(—)1,43.81	(—)79.83
GRAND TOTAL	2,09,78.25	2,53,42.60

No. 1—Contd.

ACCOUNT—Concl'd.		
Disbursements	Actuals	
	(In lakhs of rupees)	
	1985-86	1986-87
L—Suspense and Miscellaneous		
(b) Suspense	(—)3,65.20	26.25
(c) Other Accounts	51,70.78	64,96.12
Total—L—Suspense and Miscellaneous	<u>48,05.58</u>	<u>65,22.37</u>
M—Remittances		
(a) Money Orders, Remittances and adjustments between the officers rendering Accounts to the same Accountant General, etc. and other Remittances	56,82.96	67,41.32
Total—M—Remittances	<u>56,82.96</u>	<u>67,41.32</u>
Total—PUBLIC ACCOUNT	<u>1,06,38.16</u>	<u>1,34,16.51</u>
Total—Disbursements (Parts I, II and III)	<u>2,10,58.08</u>	<u>2,49,75.65</u>
Closing Cash Balance	(—)79.83	3,66.95(a)
GRAND TOTAL	<u>2,09,78.25</u>	<u>2,53,42.60</u>

(a) "As per records of State Bank of Sikkim the cash balance was Rs. 4,93.00 lakhs. The discrepancy of Rs. 1,26.05 lakhs is under reconciliation."

STATEMENT No. 1—Contd.

Explanatory Notes—

1. There was a revenue surplus of Rs. 32.21 crores in 1986-87 against a surplus of Rs. 14.05 crores in 1985-86. Taking into account the transactions other than on Revenue account also, there was an overall surplus of Rs. 4.47 crores in 1986-87 against overall surplus of Rs. 0.63 crores in 1985-86. The details are given below :

	1985-86	1986-87
	(In crores of rupees)	
Opening Cash Balance	(—)1.44	(—)0.80
Part I—Consolidated Fund—		
(a) Transactions on Revenue Account		
Receipt Heads	(+)91.63	(+)1,13.47
Expenditure Heads	(—)77.58	(—)81.26
Net Revenue Surplus	(+)14.05	(+)32.21
(b) Transactions other than Revenue Accounts		
Capital Account—Net	(—)24.98	(—)31.84
Public Debt—Net	(+)7.09	(+)9.00
Loans and Advances—Net	(—)0.23	(—)0.69
Part II—Contingency Fund—Net	(—)0.12	(+)0.11
Part III—Public Account—Net	(+)4.82	(—)4.32
Closing Cash Balance	(—)0.80	(+)3.67
Overall Surplus	(+)0.63	(+)4.47

STATEMENT No. 1—*Contd.*

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

Of the total revenue receipts of Rs. 1,13,47.36 lakhs in 1986-87, Rs. 89,12.87 lakhs (79 per cent of the total Revenue receipts) were received from Government of India, as shown below :

(In lakhs of rupees)

(i) Grants under Proviso to Article 275(i) of the Constitution	20,15.55
(ii) Grants for State Plan Schemes	47,24.35
(iii) Grants for Centrally Sponsored Plan Schemes	7,89.65
(iv) State Share of Union Excise Duties	13,83.32

3. Taxation changes during the year :

No new tax was levied during the year, nor was any change made in the existing taxes and duties except the Tariff Rates for consumption of electricity, the rates of which were raised with effect from 1st April, 1986.

4. Revenue Receipts :

The increase of Rs. 21,83.96 lakhs revenue receipts from Rs. 91,63.40 lakhs in 1985-86 to Rs. 1,13,47.36 lakhs in 1986-87 was mainly under :

STATEMENT No 1 - *Contd.*

Serial No.	Major Head of Account	Actuals		Increase
		(In lakhs of rupees) 1985-86	1986-87	
1.	021—Taxes on Income other than Corporation Tax	1,90.99	2,92.49	1,01.50
	Due mainly to more receipts under Income Tax on State Laws.			
2.	029—Land Revenue	5.04	9.88	4.84
	Increase was due mainly to more realisation of revenue under 'Other receipts'.			
3.	039—State Excise	3,48.87	4,06.79	57.92
	The increase was due to greater receipts under State excise.			
4.	040—Sales Tax	1,43.46	1,69.46	26.00
	The increase was due to more realisation of revenue under Sales Tax			
5.	045—Other Taxes and Duties on Commodities and Services	49.01	71.07	22.06
	Increase was due to realisation of more entertainment tax during the year.			
6.	049—Interest Receipts	25.20	60.53	35.33
	Increase was due to realisation of more interest from co-opera- tive Societies.			

STATEMENT No. 1 - Contd.

Serial No.	Major Head of Account	Actuals		Increase
		1985-86 (In lakhs of rupees)	1986-87	
7.	050—Dividends and Profits	43.95	77.01	33.06
	The increase was due to mainly to receipts of more dividends from Public Sector undertakings.			
8.	058—Stationery and Printing	7.58	16.17	8.59
	Increase pertains to greater realisation of revenue under press receipts.			
9.	059—Public Works	37.17	89.17	52.00
	The increase was due mainly to realisation of more revenue under Hire charges of Machinery			
10.	065—Other Administrative Services	26.47	58.42	31.95
	Increase was due to realisation of more services and service fees.			
11.	066—Contribution and recoveries towards pensions and other Retirement Benefits	0.34	23.51	23.17
	Increase was due to realisation of more revenue towards pension.			
12.	105—Agriculture	12.29	21.78	9.49
	Increase was due mainly to realisation of more revenue towards sale of manures and fertilizers and receipts from Agricultural farms.			

STATEMENT No. 1—Contd.

13.	134—Power Projects	75.17	96.14	20.97
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Increase was due to realisation of more revenue towards 'Sale of Power'.

14.	138—Roads and water Transport Services	4,94.23	6,33.93	1,39.70
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The increase was due to larger receipts under Road Transport Services

15.	139—Tourism	4.13	12.10	7.97
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The increase was attributed to realisation of more revenue under 'Tourist Transport Services'.

16.	160—Grants-in-aid from Central Government	62,36.81	74,19.55	11,82.74
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Increase was due to greater receipts under Block grants and other grants.

17.	162—State's share of Union Excise Duties	10,83.57	13,83.32	2,99.75
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Increase was due to allocation of larger share from the Government of India under additional excise duties.

STATEMENT No. 1- Contd .

5. Expenditure on Revenue Account :

The increase of Rs.3,68.42 lakhs in the expenditure on Revenue Account (from Rs. 77,58.00 lakhs in 1985-86 to Rs. 81,26.42 lakhs in 1986-87) was mainly under :

Serial No.	Major Head of Account	Actuals		Increase
		(In lakhs of rupees) 1985-86	1986-87	
1.	255—Police	3,20.11	4,02.04	81.93
	Due to more expenditure on State Headquarters Police, Education and Training of Police forces and District Headquarters Police.			
2.	277—Education	11,24.92	12,90.93	1,66.01
	Due mainly to more expenditure incurred on Primary, Secondary Education, Sports and Youth Welfare and payments of more scholarships.			
3.	338—Roads and Water Transport Services	5,42.54	6,12.22	69.68
	Due to more expenditure incurred on working expenses of Road Transport			
4.	339—Tourism	42.67	1,04.88	62.21
	Due mainly to more expenditure incurred on Tourist Centre, on Tourist transport Services and on Tourist Information and Publicity.			

STATEMENT No. 2—CAPITAL OUTLAY—
TO END

Serial Number	Major head of account
1	2

A—Capital Account of General Services—

1. 459—Capital Outlay on Public Works

Total—A—Capital Account of General Services

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

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

Total—B—Capital Account of Social and
Community Services

PROGRESSIVE CAPITAL OUTLAY
OF 1986-87

Expenditure to end of 1985-86	Expenditure during 1986-87	Total
3	4	5

(In lakhs of rupees)

7,63.43	1,77.54	9,40.97
<u>7,63.43</u>	<u>1,77.54</u>	<u>9,40.97</u>
6,33.00	1,55.24	7,88.24
3,36.78	52.11	3,88.89
5,97.61	1,55.34	7,52.95
6,05.97	1,25.84	7,31.81
7.50	10.46	17.96
6.57	1.49	8.06
1.82	..	1.82
<u>21,89.25</u>	<u>5,00.48</u>	<u>26,89.73</u>

STATEMENT

Serial Number	Major head of account
1	2

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

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

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

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

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

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

No. 2—Contd.

Expenditure to end of 1985-86	Expenditure during 1986-87	Total
3	4	5
<i>(In lakhs of rupees)</i>		
1,28.55	4.00	1,32.55
11.00	..	11.00
<u>1,39.55</u>	<u>4.00</u>	<u>1,43.55</u>
1,69.51	39.56	2,09.07
50.16	11.49	61.65
1,01.41	23.61	1,25.02
1,76.76	..	1,76.76
43.62	12.62	56.24
38.96	..	38.96
<u>5,80.42</u>	<u>87.28</u>	<u>6,67.70</u>

STATEMENT

Serial Number	Major head of account
1	2

(c)—Capital Account of Industry and Minerals

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

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

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

21. 534—Capital Outlay on Power Projects

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

C(e)—Capital Account of Transport and Communications

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

Total—C(e)—Capital Account of Transport and Communica-
 tions

Total—C—Capital Account of Economic Services

Total

No. 2--Contd.

Expenditure to end of 1985-86	Expenditure during 1986-87	Total
3	4	5
<i>(In lakhs of rupees)</i>		
50.62	4.73	55.35
2,09.51	41.00	2,50.51
59.27	1.14	60.41
1,54.50	27.00	1,81.50
<u>4,73.90</u>	<u>73.87</u>	<u>5,47.77</u>
23,65.12	8,33.07	31,98.19
<u>23,65.12</u>	<u>8,33.07</u>	<u>31,98.19</u>
45,38.14	13,45.84	58,83.98
5,78.71	1,43.41	7,22.12
92.71	18.68	1,11.39
<u>52,09.56</u>	<u>15,07.93</u>	<u>67,17.49</u>
87,68.55	25,06.15	1,12,74.70
<u>1,17,21.23</u>	<u>31,84.17</u>	<u>1,49,05.40</u>

STATEMENT No. 2—*Concl.*

Explanatory Notes :—

1. Further details of Capital Expenditure are given in Statement No. 12
2. During 1986-87, Government Investment was Rs. 68.00 lakhs (Rs. 24.00 lakhs in Government Fruit Preservation Factory, Rs. 17.00 lakhs in Sikkim Flour Mills Limited, Rs. 27.00 lakhs in Sikkim Industrial Development and Investment Corporation).

According to the information furnished by Government, the total investment of the Government in the Share Capital of different concerns at the end of 1986-87 was Rs. 6,79.98 lakhs. Dividend received therefrom during 1986-87 was Rs. 77.01 lakhs.

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

Further details are given in Statement No. 13.

STATEMENT No. 3

STATEMENT No. 3—
(i) Statement

Nature of borrowing	Balance as on 1st April 1986	Receipts during the year
		<i>(In lakhs)</i>
I. Public Debt		
(a) Internal Debt of the State Government	7,53.00(c)	3,44.34
(b) Loans and Advances from the Central Government	28,51.22(c)	6,88.17
Total—Public Debt	36,04.22(c)	10,32.51
II. Small Savings, Provident Funds, etc.		
	3,54.02(c)	1,12.91
Grand Total	39,58.24(c)	11,45.42

- (a) A more detailed account is given in Statement No. 16.
- (b) Includes Rs. 12.00 lakhs in respect of Central loans consolidated and rescheduled as per the recommendations of the Eighth Finance Commission.
- (c) Differs from the closing balance shown in the Finance Accounts for 1985-86 on account of rectification of misclassification detected as a result of reconciliation with the State Government as well as modification made as per recommendation of Eighth Finance Commission. Also refer foot-note below Statements No. 15 and 16.

**DEBT POSITION
of Borrowings (a)**

Repayments during the year	Balance as on 31st March 1987	Increase
<i>of rupees)</i>		
9.91	10,87.43	3,34.43
1,22.27(b)	34,17.12	5,65.90
<u>1,32.18(b)</u>	<u>45,04.55</u>	<u>9,00.33</u>
28.25	4,38.68	84.66
<u>1,60.43(b)</u>	<u>49,43.23</u>	<u>9,84.99</u>

STATEMENT No. 3—*Contd.*

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

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

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

The receipts of Rs. 3,44.34 lakhs under this head borrowed from Rural Electrification Corporation. No details were made available (September 1987) for the loan of Rs. 3,44.34 lakhs obtained during the year and outstanding balances of interest as well as principal loans as on 31-3-87. The matter is under correspondence.

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

2. Loans and Advances from the Central Government :—

Rupees 6,88.17 lakhs were received from the Government of India as loans (Share of Small Saving Collections for Non-Plan Schemes Rs. 6.00 lakhs, Block Loan for Plan Schemes Rs. 5,93.90 lakhs and loans for Centrally Sponsored Plan Schemes Rs. 88.27 lakhs. The loans from the Central Government, as on 31st March 1987, constituted about 76 per cent of the total Public Debt of the State Government on that date.

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

STATEMENT No. 3—Contd.

3. Small Savings, Provident Funds, etc.

Provident Funds :

This comprises mainly the provident fund balances at the credit of the Government Servants. The State Government paid interest of Rs. 38.60 lakhs on provident fund balances during the year.

(ii) Other obligations :

In addition to the above, the balances at the credit of earmarked and other funds, as also certain deposits to the extent to which they have not been invested but are merged with general cash balance of the Government, also constitute a liability of the Government. Such liability at the end of March 1987 was Rs. 3,88.94 lakhs, as shown in Statement No. 15.

(iii) Service of debt

Interest on debt and other obligations :

The gross debt and other obligations and the total net amount of interest charges met from revenue during 1985-86 and 1986-87 are shown below :—

	1985-86	1986-87	net increase(+) or decrease (—) during the year (In lakhs of rupees)
Gross debt and other obligations outstanding at the end of the year	43,30.51	53,32.17	+10,01.66
(i) Interest paid by Government	5,05.72	3,03.63	—2,02.09

STATEMENT No. 3—*Concl'd.*

(In lakhs of rupees)

(ii) Interest realised	25.20	60.53	+ 35.33
(iii) Net amount of interest charges	4,80.52	2,43.10	—2,37.42
Percentage of gross interest to total revenue receipts	5.51	2.68	..
Percentage of net interest to total revenue receipts	5.24	2.14	..

Apart from the interest receipts as above, the Government also received Rs. 77.01 lakhs during the year as dividend on Investments in commercial undertakings, etc.

BY THE STATE GOVERNMENT
and Advances (a)

Repaid during the year	Balance on 31st March 1987	Net increase(+) or decrease(—) during the year
4	5	6
<i>of rupees)</i>		
..	47.92	..
..	19.06	..
0.03	53.78	—0.03
3.00	1,78.11	+53.50
2.06	4.86	—2.06
5.09	2,55.81	+51.41
32.53	1,81.32	+17.22
..	65.69	..
37.62	5,50.74	+68.63

constitute the largest single component (33 per cent) of the out- and advances of Rs. 1,06.25 lakhs disbursed during the year, to Government Servants, etc.”

in Arrears

and interest has not been received (February 1988) from the thereof.

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

THE UNIVERSITY OF CHICAGO
 LIBRARY

Date of purchase	Author	Title
1870	A. B. C.	The History of the United States
1871	D. E. F.	The Principles of Political Economy
1872	G. H. I.	The Elements of Geometry
1873	J. K. L.	The Art of Navigation
1874	M. N. O.	The Science of Agriculture
1875	P. Q. R.	The Theory of Numbers
1876	S. T. U.	The Principles of Law
1877	V. W. X.	The History of the World
1878	Y. Z. A.	The Elements of Algebra
1879	B. C. D.	The Principles of Chemistry
1880	E. F. G.	The Art of Printing
1881	H. I. J.	The Principles of Music

This list of books is intended to show the progress of the library during the year 1881. It is not intended to be a complete list of the books in the library, but only of those purchased during the year.

The books are arranged in the order in which they were purchased, and are numbered in the order in which they were received.

The names of the authors and the titles of the books are given in full, and the date of purchase is also given.

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

Public or other body for which guarantee has been given and brief nature of the guarantee	Maximum amount guaranteed	Sums guaranteed outstanding on 31st March 1987
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(In lakhs of rupees)

Sikkim Mining Corporation—

Guarantee to the State Bank of Sikkim for the grant of advance (overdraft) to the Corporation	10.00	..
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Sikkim Consumers' Co-operative Society—

Guarantee to the State Bank of Sikkim for repayment of overdraft	10.00	4.79
Total	20.00	4.79

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

No guarantee was invoked during the year.

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

	As on 1st April 1986	As on 31st March 1987
	(In lakhs of rupees)	
(A) General Cash Balances—		
Deposits with other Banks	—79.83	3,66.95
Total	—79.83	3,66.95
Investments held in the “Cash Balance Investment Account”	4,29.28	4,29.28
Total A	3,49.45	7,96.23
(B) Other Cash Balances and Investment		
(1) Cash with Departmental Officers, viz. Forest and Public Work Departments	—19.31	— 5.39 (A)
(2) Permanent Advances for contingent expenditure with Departmental Officers	35.57	35.57
(3) Investment of earmarked Funds	45.84	45.84
Total B	62.10	76.02
Total A & B	4,11.55	8,72.25

(A) Reasons for Credit Balance is under investigation.

STATEMENT No. 6—*Concl'd.*

Explanatory Notes :—

1. Under an agreement made in the year 1968-69, the State Bank of Sikkim, established in that year, has been vested with the responsibility of receiving money on behalf of Government, making all Government 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 the Bank. The balance held with the State Bank of Sikkim on 31st March 1987 amounted to Rs. 3,66.95 lakhs as per this office record. But as per the record of State Bank of Sikkim, the Cash Balance was Rs. 4,93.00 lakhs. The discrepancy of Rs. 1,26.05 lakhs is under reconciliation.
2. The cash balance represents the combined balances of Consolidated Fund, Contingency Fund and Public Account.
3. The investments held in the Cash Balance Investment Account were partly in fixed deposits with the State Bank of India (Rs. 3.17 lakhs) at Darjeeling and with the State Bank of Sikkim (Rs. 4,26.11 lakhs). Interest realised during the year on investments of Cash balance was Rs. 22.73 lakhs (as per this office record).
4. Details of investments out of earmarked funds are given in Statement No. 18.

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

The following is a summary of balances on 31st March 1987.

Debit Balance Rs.	Sector of the General Account	Name of Account	Credit Balance Rs.
Consolidated Fund			
27,61,62,240	A to D and part of H	Government Account	
	E	Public Debt	45,04,54,252
5,50,74,173	F	Loans and Advances	
15,387	H	Contingency Fund	
Public Account			
	I	Small Savings, Provi- dent fund etc.	4,38,68,121
45,83,830	J	Reserve Funds not bearing interest	
		Gross balance	88,74,982
		Investments	
	K	Deposits and Advances— (b) Deposit not bearing interest	3,46,02,884
12,86,584		(c) Advances	
	L	Suspenses and Miscellaneous— (b) Suspense (c) Other Accounts	
4,96,58,962		Investments	
4,29,28,420		Other Items (net)	1,23,61,962
8,37,57,948	M	Remittances	
3,66,94,657	N	Cash Balance (closing)	
<u>55,01,62,201</u>		Total	<u>55,01,62,201</u>

STATEMENT No. 7—*Contd.*

Explanatory Notes :—

1. The significance of the term “Government Account” is explained in note 3 below :

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

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

3. Government Account : Under the system of book-keeping followed in Government Accounts, the amounts booked under revenue, capital and other transactions of Government, the balances of which are not carried forward from year to year, are closed to a single head called “Government Account”. The balance under this head represents the cumulative result of 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 1986-87, given below will show how the net amount at the end of the year has been arrived at.

STATEMENT No. 7—*Concl'd.*

Debit Rs.	Details	Credit Rs.
27,98,39,365	A—Amount at the Credit of Government Account on 1st April 1986	
	B—Receipt Heads (Revenue Account)	1,13,47,36,453
81,26,41,946	C—Expenditure Heads (Revenue Account)	
31,84,17,382	D—Expenditure Heads (Capital Account)	
	E—Amount at the debit of Government Account on 31st March 1987	27,61,62,240
<u>1,41,08,98,693</u>	Total	<u>1,41,08,98,693</u>

Items—Revenue	Amount	Percentage of total	Items—Expenditure	Amount	Percentage of total
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PART—II
DETAILED ACCOUNTS AND OTHER STATEMENTS
A—REVENUE AND EXPENDITURE

Total Tax Revenue	8.00	11.92			
Dues on Companies and services	0.61	0.87			
Other Taxes and					
Taxes on Vehicles	0.15	0.21			
Sales Tax	1.49	2.08			
State Income Tax	1.50	2.01			
Taxes on Companies and Services					
Taxes on Companies					
Registration Fees	0.01	0.10			
Stamp and					
Land Revenue	0.09	0.12			

STATEMENT

Heads Revenue	Amount	Percentage of total revenue	Percentage of total expenditure
1	2	3	4
(In lakhs of rupees)			
(b) Non-Tax Revenue			
(i) Interest Receipts, Dividends and Profits	1,37.54	1.21	1.69
(ii) Administrative Services	3,86.57	3.40	4.76
(iii) Social and Community Services	7.42	0.07	0.09
(iv) Economic Services— General Economic Services	0.30	(c)	(d)
Agriculture and Allied Services	1,25.93	1.11	1.55
Industry and Minerals	59.90	0.53	0.74
Water and Power Development	96.14	0.85	1.18
Transport and Communications	6,46.04	5.69	7.95
Total—Economic Ser- vices	9,28.31	8.18	11.42
Total—Non-Tax Revenue	14,59.84	12.86	17.96
(c)—Grants-in-aid and Contributions	89,12.87	78.54	1,09.68
Grand total—Revenue	1,13,47.36	100.00	1,39.63

“(c) Percentage small”

“(d) Percentage small”

No. 8—*Concl'd.*

Heads—Expenditure	Amount	Percentage of total revenue	Percentage of total expenditure
5	6	7	8
(In lakhs of rupees)			
Interest Payments and Servicing of Debt	3,03.63	2.67	3.74
Organs of State	1,39.22	1.23	1.71
Administrative Services	7,13.28	6.29	8.78
Pensions and Miscellaneous General Services	47.69	0.42	0.59
Social and Community Services	25,44.05	22.42	31.30
Economic Services—General Economic Services	86.64	0.76	1.07
Agriculture and Allied Services	24,11.22	21.25	29.67
Industry and Minerals	1,82.27	1.61	2.24
Water and Power Development	2,68.62	2.37	3.30
Transport and Communications	13,61.80	12.00	16.76
Total—Economic Services	43,10.55	37.99	53.04
Grand total—Expenditure	81,26.42	71.62	1,00.00

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

(Figures representing charged expenditure are shown in italics)

	Actuals for 1986-87		
	<i>Charged</i>	<i>Voted</i>	<i>Total</i>
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
Expenditure Heads (Revenue Account)	<i>3,62,28,993</i>	<i>77,64,12,953</i>	<i>81,26,41,946(a)</i>
Expenditure Heads (Capital Account)	..	<i>31,84,17,382</i>	<i>31,84,17,382</i>
Disbursements under Public Debt and Loans and Advances			
(i) Public Debt	<i>1,32,18,617*</i>	..	<i>1,32,18,617*</i>
(ii) Loans and Advances	..	<i>1,06,24,999</i>	<i>1,06,24,999</i>
Total	<i>4,94,47,610*</i>	<i>1,10,54,55,334</i>	<i>115,49,02,944*</i>

(a) Excludes Rs. 14,176 met out of advances from the Contingency Fund obtained during 1986-87 but not recouped to the Fund till the close of the year.

*Includes Rs. 12,00,000 in respect of central loan consolidated and rescheduled as per the recommendations of the Eighth Finance Commission and duly reconciled with the State Government.

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

Heads	Actuals for 1986-87 Rs.
Receipt Heads	
(Revenue Account)	
A—Tax Revenue—(a)	
(a)—Taxes on Income and Expenditure	
021—Taxes on Income other than Corporation Tax	
Taxes on Income levied under State Laws (Sikkim)	.. 2,93,83,787
Deduct—refund	(—) 1,35,186
Total	.. 2,92,48,601
Total—A (a)—Taxes on Income and Expenditure	
	.. 2,92,48,601
(b)—Taxes on Property and Capital Transactions	
029—Land Revenue	
Land Revenue/Tax	.. 1,03,538
Rates and Casses on Land	89,033
Other receipts	.. 7,95,596
Total	.. 9,88,167
030—Stamps and Registration Fees	
A—Stamps—Judicial	
Sale of stamps	.. 2,69,594
Total—A	.. 2,69,594

(a) The figures under this sector are net after taking into accounts refunds

STATEMENT No. 10—Contd.

Heads	Actuals for 1986-87 Rs.
Receipt Heads	
(Revenue Account)—Contd.	
A—Tax Revenue—Contd.	
(b)—Taxes on Property and capital Transactions— <i>Concl'd.</i>	
B—Stamps—Non-Judicial	
Sale of Stamps	10
Total—B	10
C—Registration Fees	
Fees for Registering documents	5,48,120
Deduct—Refunds	(—) 43
Total—C	5,48,077
Total—A, B & C	8,17,681
Total—A(b)—Taxes on Property and Capital Transactions	18,05,848
(c) Taxes on Commodities and Services	
039—State Excise	
Country Spirits	2,41,263
Country Fermented Liquors	38,46,028
Foreign Liquors and spirits	2,47,88,117
Opium, hemp and other drugs	6,625
Fines and Confiscations	7,13,129
Other receipts	1,11,33,306
Deduct—Refunds	(—) 49,290
Total	4,06,79,178

STATEMENT No. 10—Contd.

Heads	Actuals for 1986-87 Rs.
Receipt Heads (Revenue Account)—Contd.	
A—Tax Revenue—Concl'd.	
040—Sales Tax	
Receipts under the Central	
Sales Tax Act	9,94,642
Receipts under the State Sales Tax Act	1,35,16,115
Other Receipts	24,46,325
Deduct—Refunds	(—) 10,736
Total	<u>1,69,46,346</u>
041—Taxes on Vehicles	
Receipts under the State Motor	
Vehicles Taxation Acts	16,78,206
Deduct—Refunds	(—) 45
Total	<u>16,78,161</u>
045—Other Taxes and Duties on Commodities and Services	
Entertainment Tax	71,10,878
Deduct—Refunds	(—) 3,890
Total	<u>71,06,988</u>
Total—A (c)—Taxes on Commo- dities and Services	<u>6,64,10,673</u>
Total—A—Tax Revenue	<u>9 74,65,122</u>

STATEMENT No. 10—Contd.

Heads	Actuals for 1986-87 Rs.
Receipt Heads (Revenue Account)—Contd.	
B—Non-Tax Revenue	
(b)—Interest Receipts, Dividends and Profits	
049—Interest Receipts	
D—Interest receipts of State/ Union Territory Governments	
Interest from Co-operative Societies ..	37,80,077
Interest realised on investment of cash balances ..	22,72,939
Total ..	<u>60,53,016</u>
050—Dividends and Profits	
Dividends from Public Undertakings ..	
	77,00,877
Total ..	<u>77,00,877</u>
Total—B (b)—Interest Receipts, Dividends and Profits ..	<u>1,37,53,893</u>
(c)—Other Non-Tax Revenue	
(i) General Services	
055—Police	
Receipts Under Arms Act. ..	24,296
Other receipts ..	1,19,244
Total ..	<u>1,43,540</u>

STATEMENT No. 10—Contd.

Heads	Actuals for 1986-87 Rs.
Receipt Heads (Revenue Account)—Contd.	
B—Non-Tax Revenue—Contd.	
(c)—Other Non-Tax Revenue—Contd.	
058—Stationery and Printing	
Other Press Receipts	16,17,071
Total	16,17,071
059—Public Works	
Hire charged of machinery and equipment	23,11,966
Other receipts	66,05,461
Total	89,17,427
065—Other Administrative Services	
A—Administration of Justice	
Services and Service fees	34,52,373
Fines and Forfeitures	2,15,052
Other receipts	4,28,698
Total—A	40,96,123
B—Elections	
Sale Proceeds of Election Forms and Documents	
Fees, Fines and Forfeitures	
Other receipts	6,19,000
Total—B	6,19,000

STATEMENT No. 10—Contd.

Heads	Actuals for 1986-87 Rs.
Receipt Heads (Revenue Account)—Contd.	
B—Non-Tax Revenue—Contd.	
(c)—Other Non-Tax Revenue—Contd.	
General Services—Concl'd.	
C—Other Services	
Receipts from Motor Garage, etc.	.. 7,60,055
Receipts from Guest houses,	.. 56,034
Government Hostels, etc.	.. 14,595
Other receipts	.. 3,32,957
Deduct Refund	... (—) 36,384
Total—C	.. <u>11,27,257</u>
Total—A, B and C	.. <u>58,42,380</u>
066—Contributions and recoveries towards pension and other retirement benefits	
Other receipts	.. 23,51,020
Total	.. <u>23,51,020</u>
068—Miscellaneous General Services	
State lotteries	.. 1,85,85,457
Other receipts	.. 12,00,000(a)
Total	.. <u>1,97,85,457(a)</u>
Total—B(c)(i)—General Services	.. <u>3,86,56,895(a)</u>

STATEMENT No. 10—Contd.

Heads	Actuals for 1986-87 Rs.
Receipt Heads (Revenue Account)—Contd.	
(c)—Other Non-Tax Revenue—Contd.	
B—Non-Tax Revenue—Contd.	
(ii)—Social and Community Services	
077—Education	
A—Primary Education	
Tuition and other Fees ..	1,962
Other receipts ..	3,168
Total—A ..	<u>5,130</u>
B—Secondary Education	
Tuition and other fees ..	48,307
Text Book receipts ..	3,812
Other receipts ..	88,690
Total—B ..	<u>1,40,809</u>
G—General	
Receipts from sports and youth welfare activities ..	114
Other receipts ..	30,309
Total—G ..	<u>30,423</u>
Total—A, B and G ..	<u>1,76,362</u>

STATEMENT No. 10—Contd.

Heads	Actuals for 1986-87 Rs.
Receipt Heads (Revenue Account)—Contd.	
B—Non-Tax Revenue—Contd.	
(c)—Other Non-Tax Revenue—Contd.	
(ii) Social and Community Services—Contd.	
078—Arts and Culture	
— Other receipts ..	12,025
Total ..	12,025
080—Medical	
A—Allopathy	
Receipts from patients for hospital and dispensary services ..	86,156
— Other receipts ..	34,821
Total ..	1,20,977

STATEMENT No. 10—Contd.

Heads	Actuals for 1986-87 Rs.
Receipt Heads (Revenue Account)—Contd.	
B—Non-Tax Revenue—Contd.	
(c)—Other Non-Tax Revenue—Contd.	
(ii)—Social and Community Services—Concl'd.	
082—Public Health, Sanitation and Water Supply	
Receipts from Urban Water Supply	
Schemes	61,850
Other receipts	2,02,865
Total	<u>2,64,715</u>
085—Information and Publicity	
Receipts from advertising and visual Publicity	.. 86,537
Other receipts	.. 81,169
Total	<u>1,67,706</u>
087—Labour and Employment—	
Other receipts	.. 909
Total	<u>909</u>
Total—B(c)(ii)—Social and Community Services	.. <u>7,42,694</u>
(iii)—Economic Services	
098—Co-operation	
Other receipts	500
Total	<u>500</u>

STATEMENT No. 10—Contd.

Heads	Actuals for 1986-87
Receipts Heads (Revenue Account) - Contd.	Rs.
B—Non-Tax Revenue—Contd.	
C—Other Non-Tax Revenue—Contd.	
(iii)—Economic Services—Contd.	
104—Other General Economic Services	
Other receipts ..	29,524
Total ..	29,524
105—Agriculture	
Sale of manures and fertilisers ..	8,60,742
Receipts from agricultural farms ..	9,54,952
Other receipts ..	3,62,030
Total ..	21,77,724
106—Minor Irrigation and Soil Conservation and Area Development	
Receipts from other minor Irrigation Works ..	1,97,684
Total ..	1,97,684
109—Food	
Other receipts ..	3,25,554
Total ..	3,25,554

STATEMENT No. 10—Contd.

Heads Receipt Heads. (Revenue Account) — Contd. B—Non-Tax Revenue—Contd. (c)—Other Non-Tax Revenue—Contd. (iii)—Economic Services—Contd.	Actuals for 1986-87 Rs.
110—Animal Husbandry	
Receipts from Cattle develop- ment ..	1,58,618
Receipts from Poultry Develop- ment ..	1,94,710
Receipts from Piggery develop- ment ..	28,255
Other receipts ..	3,47,756
Total ..	<u>7,29,339</u>
112—Fisheries	
Sale of fish, fish seeds etc. ..	16,863
Total ..	<u>16,863</u>
113—Forest	
Sales of timber and other forest produce ..	52,64,571
Other receipts ..	38,66,709
Deduct—Refunds ..	(—) 76,400
Total ..	<u>90,54,880</u>
114—Community Development	
Receipts from Community Development Projects ..	90,491
Total ..	<u>90,491</u>

STATEMENT No. 10—Contd.

Heads	Actuals for 1986-87 Rs.	
Receipt Heads (Revenue Account)		
B—Non-Tax Revenue—Contd.		
(c)—Other Non-Tax Revenue—Contd.		
(iii)—Economic Services—Contd.		
120—Industries		
A—General—Other receipts	..	2,924
C—Plantations—Tea	..	44,79,628
Total	..	<u>44,82,552</u>
121—Village and Small Industries		
Other Village Industries	..	11,24,805
Total	..	<u>11,24,805</u>
128—Mines and Minerals		
Other receipts	..	3,82,154
Total	..	<u>3,82,154</u>
131—Water and Power Development Services		
Other Receipts	..	307
Total	..	<u>307</u>
134—Power Projects		
A—Hydro-Electric Schemes	..	96,14,004
Other receipts	..	96,14,004
Total	..	<u>96,14,004</u>

STATEMENT No. 10—Contd.

Heads Receipt Heads (Revenue Account)—Contd.	Actuals for 1986-87 Rs.
B—Non-Tax Revenue—Concl'd.	
(c)—Other Non-Tax Revenue—Concl'd.	
(iii)—Economic Services—Concl'd.	
137—Roads and Bridges	
Other receipts ..	227
Total ..	<u>227</u>
138—Roads and Water Transport Services	
Other receipts ..	6,33,92,533
Total ..	<u>6,33,92,533</u>
139—Tourism	
Receipts from Tourist Transport ..	4,55,814
Rent and catering receipts ..	7,54,687
Total ..	<u>12,10,501</u>
144—Other Transport and Communication Services	
Receipts from other services ..	1,400
Total ..	<u>1,400</u>
Total—B(c)(iii)—Economic Services ..	<u>9,28,31,042</u>
Total—B(c)—Other Non-Tax Revenue ..	<u>13,22,30,631(a)</u>
Total—B—Non-Tax Revenue ..	<u>14,59,84,524(a)</u>

STATEMENT No. 10—Contd.

Heads	Actuals for 1986-87
	Rs.
Receipt Heads (Revenue Account)—Contd.	
C—Grants-in-aid from Central Govt.	
160—Grants-in-aid from Central Government	
A—Non-Plan Grants	
Grants under proviso to Article 275(I) of the Constitution ..	9,12,92,000
Reimbursement of Interest Liability	70,32,000
Reimbursement of committed liability	2,80,87,875
Strategic and Border Roads	6,24,69,700
Margin money recommended by the seventh Finance Commission for relief of distress caused by natural calamities	1,26,73,000
Other grants (Relief on Natural calamities)	—
Total—A ..	<u>20,15,54,575</u>
B—Grants for State/Union Territory	
Plan Scheme Block grants ..	46,84,74,400
Grants for Tribal sub-plan and Special Component Plan ..	39,61,000
Total—B ..	<u>47,24,35,400</u>
D—Grants for Centrally Sponsored plan Schemes	
Police—Modernisation of Sikkim Police ..	1,19,250

STATEMENT No. 10—Contd.

Heads	Actuals for 1986-87 Rs.
Receipt Heads (Revenue Account)—Contd.	
C—Grants-in-aid and Contribution—Contd.	
D—Grants for Centrally Sponsored Plan Schemes—Contd.	
Education—	
Rural Functional Literacy Project (Adult Education) ..	23,47,188
National Service Scheme Programme ..	77,988
Hindi Scholarship scheme ..	3,20,000
Youth Welfare Schemes ..	14,93,038
Educational Technology Programme ..	2,61,000
Family Welfare ..	73,55,281
Public Health —	
National Malaria Eradication Programme ..	19,50,000
National Leprosy Control Programme ..	19,71,000
Other Grants ..	2,000
Prevention and Control of Blindness ..	1,73,000
Community Health Worker Scheme ..	7,61,000
Social Security and Welfare —	
Grant of Special component Plant Integrated Child Development Services programme ..	7,86,000
Other General Economic Services—	
Economic Census ..	4,79,500

STATEMENT No. 10—Contd.

Heads	Actuals for 1986-87 Rs.
Receipt Heads (Revenue Account) — Contd.	
C—Grants-in-Aid and Contributions—Contd.	
Agriculture—	
Vegetable demonstration	50,900
Agricultural & Economics and Statistics ..	1,07,000
Minikit Programme of rice— ..	23,760
Development of Oil Seeds ..	4,61,000
Intensive Pulses Development ..	60,983
Scheme for Small and Marginal Farmers ..	11,92,000
Soil and Water Conservation—	
Soil Conservation in the Catchment of River Valley Teesta ..	28,25,000
Integrated Soil Conservation in Himalayas ..	14,69,000
Animal Husbandry—	
Rinderpest Surveillance ..	85,000
Control of foot and mouth diseases ..	1,40,000
Livestock Survey & Investigation ..	30,000
Animal disease ..	51,000
Gross Breeding of cattles ..	30,05,405
Forest—	
Preservation of Wildlife ..	9,79,364
Community Development—	
Accelerated Water Supply Scheme ..	3,62,14,210

STATEMENT No. 10—*Concl'd.*

Heads	Actuals for 1986-87 Rs.
Receipt Heads (Revenue Account)—Concl'd.	
C—Grants-in-Aid and Contributions—Concl'd.	
National Rural Employment Programme	.. 24,16,468
Rural Landless Employment Programme	.. 53,02,000
Other Grants	.. 10,00,000
Integrated Rural Development Programme	.. 23,90,400
Village and Small Scale Industries— Districts Industries Project Programme	.. 4,68,000
Tourism— Construction of trekking hust	.. 10,49,000
Other grants	.. 3,07,972
Roads and Bridges Roads of inter state importance	.. 12,40,000
Total—D	.. 7,89,64,707
Total—A, B and D	.. 75,29,54,682
162—State Share of Union	
Excise Duties—	
Additional Excise Duties in lieu of Sales Tax	.. 13,83,32,125
Total	.. 13,83,32,125
Total—C—Grants in Aid and Contributions	.. 89,12,86,807
Grand Total—Receipt Heads (Revenue Account)	.. 1,13,47,36,453

STATEMENT No. 11
DETAILED ACCOUNTS OF EXPENDITURE BY
MINOR HEADS

(Figures in italics represent charged expenditure)

Heads	Actuals for 1986-87		
	Non-Plan Rs.	Plan Rs.	Total Rs.
1	2	3	4
Expenditure Heads (Revenue Account)			
A—General Services			
(a)—Organs of State			
211—Parliament/State/Union Territory Legislatures			
B—State/Union Territory Legislatures			
	<i>1,35,461</i>		
Legislative Assembly	7,32,852	..	8,68,313
Legislative Secretariat	22,58,395	..	22,58,395
	<u><i>1,35,461</i></u>		
Total	<u>29,91,247</u>	..	<u>31,26,708</u>
212—President, Vice-President/ Governor/Administrator of Union Territories			
C—Governor/Administrator of Union Territories—			

STATEMENT No. 11—Contd.

Heads	Actuals for 1986-87		
	Non-Plan Rs.	Plan Rs.	Total Rs.
1	2	3	4
Expenditure Heads			
(Revenue Account)—Contd.			
A—General Services—Contd.			
(a) Organs of State—Contd.			
212—President, etc.—Concl.			
Emoluments and allowances of the Governor/Administrator of Union Territories	47,281	..	47,281
Secretariat	9,53,470	..	9,53,470
Sumptuary Allowances	1,10,438	..	1,10,438
Household Establishment	4,06,742	..	4,06,742
Medical Facilities	(—) 5,871	..	(—) 5 871
Expenditure from Contract			
Allowances	71,089	..	71,089
Tour Expenses	1,56,064	..	1,56,064
Discretionary Grants	71,995	..	71,995
Total	18,11,208	..	18,11,208

STATEMENT No. 11—Contd.

Heads	Actuals for 1986-87		
	Non-Plan Rs.	Plan Rs.	Total Rs.
1	2	3	4
Expenditure Heads			
(Revenue Account)—Contd.			
A—General Services—Contd.			
(a) Organs of State—Contd.			
213—Council of Ministers			
Salary of Ministers and Deputy Ministers	3,08,246	..	3,08,246
Sumptuary and other allowances	52,800	..	52,800
Tour Expenses	5,22,489	..	5,22,489
Entertainment and Hospitality Expenses	5,67,882	..	5,67,882
Discretionary Grants by Ministers	8,23,087	..	8,23,087
Other Expenses	13,61,985	..	13,61,985
Total	36,36,489	..	36,36,489
214—Administration of Justice			
High Court	20,57,028	..	20,57,028
Civil and Sessions Courts	16,60,011	..	16,60,011
Legal Advisers and Counsels	8,12,830	..	8,12,830
Other expenditure	8,894	..	8,894
Total	20,57,028	..	..
	24,81,735	..	45,38,763

STATEMENT No. 11—Contd.

Heads	Actuals for 1986-87		
	Non-Plan Rs.	Plan Rs.	Total Rs.
1	2	3	4
Expenditure Heads (Revenue Account)			
A—General Services—Contd.			
(a) Organs of State—Concl'd.			
215—Elections			
Electoral Officers	6,41,187	..	6,41,187
Preparation and Printing of Electoral Rolls	90,409	..	90,409
Charges for Conduct of Elections to State/Union Territory Legislature	50,753	..	50,753
Charges for conduct of election to Parliament	26,031	..	26,031
Total	8,08,380	..	8,08,380
Total—A (a) Organs of State			
	40,03,697		
	99,17,851	..	1,39,21,548
(b) Fiscal Services			
(i) Collection of Taxes on Income and Expenditure			
220—Collection of Taxes on Income and Expenditure			
Collection Charges—			
Income Tax	5,65,050	..	5,65,050
Total	5,65,050	..	5,65,050

STATEMENT No. 11—Contd.

Heads	Actuals for 1986-87		
	Non-Plan Rs.	Plan Rs.	Total Rs.
1	2	3	4
Expenditure Heads			
(Revenue Account)—Contd.			
A—General Services—Contd.			
(b)—Fiscal services—Contd.			
Total—A(b) (i) Collection of Taxes on			
Income and Expenditure	5,65,050	..	5,65,050
(ii) Collection of Taxes			
on property and			
Capital Transactions			
229 - Land Revenue			
Survey and Settlement			
Operations	13,37,602	22,18,015	35,55,617
Total	13,37,602	22,18,015	35,55,617
230—Stamp and Registration			
Expenses on printing of			
stamps and judicial papers			
	1,195	..	1,195
Total	1,195	..	1,195
Total A(b)(ii)—Collection			
of Taxes on property and			
Capital Transactions			
	13,38,797	22,18,015	35,56,812
A (b) (iii) Collection of			
Taxes on Commodities			
and services			
239—State Excise			
Direction and Administration	13,73,799	..	13,73,799
Total	13,73,799	..	13,73,799

STATEMENT No. 11—*Contd.*

Heads	Actuals for 1986-87		
	Non-Plan Rs.	Plan Rs.	Total Rs.
1	2	3	4
Expenditure Heads			
(Revenue Account)—Contd.			
A—General Services—Contd.			
(b)—Fiscal Services—Concl'd.			
240—Sales Tax			
Collection Charges	4,61,862	..	4,61,862
Total	4,61,862	..	8,61,862
241—Taxes on Vehicles			
Collection Charges	3,15,503	..	3,15,503
Total	3,15,503	..	3,15,503
245—Other Taxes and Duties on Commodities and Services—Collection charges—			
Entertainment Tax	35,598	..	35,598
Collection Charges—			
Other Taxes and Duties	4,91,878	..	4,91,878
Total	5,27,476	..	5,27,476
Total—A (b) (iii)—Collection of Taxes on Commodities and Services	26,78,640	..	26,78,640
Total—A (b)—Fiscal Services	45,82,487	22,18,015	68,00,502

STATEMENT No. 11—Contd.

Heads	Actuals for 1986-87		
	Non-Plan Rs.	Plan Rs.	Total Rs.
	2	3	4
Expenditure Heads			
(Revenue Account)—Contd.			
A—General Services—Contd.			
(c)—Interest Payment and Servicing of debt			
249—Interest Payments			
A—Interest on Internal debt.			
Interest on other Internal Debts	72,19,442	..	72,19,442
C. Interest on small savings, provident funds, etc.			
Interest on State Provident Funds			
	38,60,045	..	38,60,045
D—Interest on Loans and Advances from Central Government			
Interest on Loans for Centrally sponsored schemes			
	8,48,456	..	8,48,456
Interest on Fresh Loans against small savings, collections			
	15,33,256	..	15,33,256
Interest on Loans for State plan schemes			
	67,40,595	..	67,40,595
Interest on Pre 1979 Consolidated Loans			
	1,01,60,760	..	1,01,60,760
Total—A, C&D	3,03,62,554	..	3,03,62,554

STATEMENT No. 11—Contd.

Heads	Actuals for 1986-87		
	Non-Plan Rs.	Plan Rs.	Total Rs.
1	2	3	4
Expenditure Heads			
(Revenue Account)—Contd.			
A—General Services—Contd.			
Total—A (c)—Interest Payment and Servicing of Debt	3,03,62,554	..	3,03,62,554
(d)—Administrative Services			
251—Public Service Commission			
State Public Service Commission	6,97,388	..	6,97,388
Total	6,97,388	..	6,97,388
252—Secretariat-General Services			
Secretariat	1,55,87,335	..	1,55,87,335
Total	1,55,87,335	..	1,55,87,335
253—District Administration			
District Establishment	37,06,113	..	37,06,113
Total	37,06,113	..	37,06,113

STATEMENT No. 11—Contd.

Heads	Actuals for 1986-87		
	Non-Plan Rs.	Plan Rs.	Total Rs.
1	2	3	4
Expenditure Heads			
(Revenue Account)—Contd.			
A—General Services—Contd.			
(d)—Administrative Services—Contd.			
254—Treasury and Accounts			
Administration			
Pay and Accounts Office	33,14,254	..	33,14,254
Internal Audit	1,09,147	..	1,09,147
Training	1,17,890	..	1,17,890
Total	35,41,291	..	35,41,291
255—Police—			
Direction and Administration	44,39,731	..	44,39,731
Criminal Investigation & Vigilance	39,59,537	..	39,59,537
State Headquarters' Police	85,21,853	..	85,21,853
District Police	1,02,04,128	..	1,02,04,128
Special Police	90,12,242	..	90,12,242
Other Expenditure	34,31,159	..	34,31,159
Education and Training	3,34,917	..	3,34,917
Village Police	3,00,765	..	3,00,765
Total	4,02,04,332	..	4,02,04,332

STATEMENT No. 11—Contd.

Heads	Actuals for 1986-87		
	Non-Plan Rs.	Plan Rs.	Total Rs.
1	2	3	4
Expenditure Heads			
(Revenue Account)—Contd.			
A—General Services—Contd.			
(d)—Administrative Services—Contd.			
256—Jails—			
Jails	11,13,049	..	11,13,049
Total	11,13,049	..	11,13,049
258—Stationery and Printing			
Government Presses	30,17,603	4,81,025	34,98,628
Total	30,17,603	4,81,025	34,98,628
259—Public Works—			
Direction & Administration	16,17,996	7,79,186	23,97,182
Planning and Research	(—)223	..	(—)223
Construction		6,24,547	6,24,547
Maintenance & Repair	19,541	..	
	1,05,09,590	10,61,747	1,15,90,878
Furnishings	73,879	..	
	1,50,096	10,187	2,34,162
Lease Charges	1,10,541	..	1,10,541
Suspense	(—)72,52,179	(—)1,06,76,100	(—)1,79,28,279(a)
Total	93,420	10,71,934	
	51,35,821	(—)92,72,367	(—)29,71,192(a)

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

STATEMENT No. 11—Contd.

Heads	Actuals for 1986-87		
	Non-Plan Rs.	Plan Rs.	Total Rs.
1	2	3	4
Expenditure Heads			
(Revenue Account)—Contd.			
A—General Services—Contd.			
(d)—Administrative Services—Concl'd.			
260—Fire Protection & Control—			
Protection and Control	16,51,610	..	16,51,610
Total	16,51,610	..	16,51,610
265—Other Administrative Services			
Vigilance	16,36,736	..	16,36,736
Guest Houses, Government Hostel, etc.	22,37,257	..	22,37,257
Vital Statistics	(—)353	3,15,667	3,15,314
Training	96,121	..	96,121
Home guards	14,395	..	14,395
Total	39,84,156	3,15,667	42,99,823
Total—A (d)—Administrative Services	7,90,808	10,71,934	
	7,79,41,310	(—)84,75,675	7,13,28,377

STATEMENT No. 11—Contd.

Heads	Actuals for 1986-87		
	Non-Plan Rs.	Plan Rs.	Total Rs.
1	2	3	4
Expenditure Heads			
(Revenue Account)—Contd.			
A—General Services—Contd.			
(e)—Pensions and Miscellaneous General Services			
266—Pensions and other Retirement Benefits—			
Superannuation and Retirement Allowances			
	33,52,160	..	33,52,160
Other pensions	(—) 1,40,993	.. (—) 1,40,993	
Total	32,11,167	..	32,11,167
268—Miscellaneous General Services			
Other expenditure	15,58,112	..	15,58,112
Total	15,58,112	..	15,58,112
Total—A(e) Pensions and Miscellaneous General Services	47,69,279	..	47,69,279
Total—A—General Services	3,51,57,059	10,71,934	
	9,72,10,927 (—)	62,57,660	12,71,82,260

STATEMENT No. 11—Contd.

Heads	Actuals for 1986-87		
	Non-Plan Rs.	Plan Rs.	Total Rs
1	2	3	4.
Expenditure Heads (Revenue Account)—Contd.			
B—Social and Community Services—Contd.			
276—Secretariat—Social and Community Services—			
Secretariat	6,65,891	..	6,65,891
Total	6,65,891	..	6,65,891
277—Education			
A—Primary Education— Government Primary Schools			
	2,16,68,198	1,17,15,314	3,33,83,512
Total A	2,16,68,198	1,17,15,314	3,33,83,512

STATEMENT No. 11—Contd.

Heads	Actuals for 1986-87		
	Non-Plan	Plan	Total
	Rs.	Rs.	Rs.
1	2	3	4
Expenditure Heads			
(Revenue Account)—Contd.			
B—Social and Community Services—Contd.			
277—Education—Contd.			
B—Secondary Education			
Direction and Administration	54,67,291	19,54,114	74,21,405
Government Secondary Schools	3,96,69,059	2,33,02,136	6,29,71,195
Assistance to Non-Government Secondary Schools	32,65,051	23,86,854	56,51,905
Text Books	(—) 9,297	49,27,722	49,18,425
Other expenditure	1,69,338	8,02,809	9,72,147
Total—B	4,85,61,442	3,33,73,635	8,19,35,077
C—Special Education			
Adult Education	(—) 19,080	19,58,601	19,39,521
Educational Technology Programme (CSS)	95,594	11,96,479	12,92,073
Total—C	76,514	31,55,080	32,31,594

STATEMENT No. 11—Contd.

Heads	Actuals for 1986-87		
	Non-Plan	Plan	Total
	Rs.	Rs.	Rs.
1	2	3	4
Expenditure Heads			
(Revenue Account)—Contd.			
B—Social and Community Services—Contd.			
277—Education—Concl'd.			
E—University and Other Higher Education			
Government Colleges	11,28,121	8,57,488	19,85,609
TOTAL—E	11,28,121	8,57,488	19,85,609
G—Sports and Youth Welfare—			
Youth Welfare Schemes	1,27,446	9,74,823	11,02,269
Sports and Games	..	22,25,375	22,25,375
TOTAL—G	1,27,446	32,00,198	33,27,644
H—General			
Scholarships	32,94,022	19,35,750	52,29,772
TOTAL—H	32,94,022	19,35,750	52,29,772
Total	7,40,55,743	5,42,37,465	12,90,93,208

STATEMENT No. 11—Contd.

Heads	Actuals for 1986-87		
	Non-Plan	Plan	Total
	Rs.	Rs.	Rs.
1	2	3	4
Expenditure Heads			
(Revenue Account)—Contd.			
B—Social and Community Services—Contd.			
278—Art and Culture			
Direction and Administration	64,711	1,35,431	2,00,142
Promotion of Arts and Culture	7,62,836	37,81,477	45,44,313
Archaeology	37,906	15,65,719	16,03,625
Archives and Museums	28,859	39,657	68,516
Public Libraries	1,82,436	76,407	2,58,843
Other expenditure	86,482	..	86,482
Total	11,63,230	55,98,691	67,61,921
279—Scientific Services and Research			
C—Other Scientific Services			
Other Services	..	17,49,358	17,49,358
Total	..	17,49,358	17,49,358

STATEMENT No. 11—Contd.

Heads	Actuals for 1986-87		
	Non-Plan Rs.	Plan Rs.	Total Rs.
1	2	3	4
Expenditure Heads			
(Revenue Account)—Contd.			
B—Social and Community Services—Contd.			
280—Medical			
A—Allopathy			
Direction and Administration	57,62,303	58,76,600	116,38,903
Medical Relief	1,87,47,170	12,33,683	1,99,80,853
Training	..	1,52,237	1,52,237
Total	2,45,09,473	72,62,520	3,17,71,993
281—Family Welfare			
Direction and Administration	..	6,05,082	6,05,082
Rural Family Planning Services	..	25,31,768	25,31,768
Transport	..	2,40,823	2,40,823
Other Services and supplies	..	5,46,616	5,46,616
Mass Education	..	61,736	61,736
Training, research and Statistics	..	11,30,078	11,30,078
Health Guide	..	85,770	85,770
Total	..	52,01,873	52,01,873

STATEMENT No. 11—Contd.

Heads	Actuals for 1986-87		
	Non-Plan Rs.	Plan Rs.	Total Rs.
1	2	3	4
Expenditure Heads			
(Revenue Account)—Contd.			
B—Social and Community Services—Contd.			
282—Public Health, Sanitation and Water Supply			
A—Public Health, and Sanitation			
Prevention and Control of Diseases	60	47,32,701	47,32,761
Health Education and Publicity	5,52,128	2,77,579	8,29,707
Sanitation Services	11,67,082	..	11,67,082
Prevention of Food Adulteration	..	54,557	54,557
Total—A	17,19,270	50,64,837	67,84,107

STATEMENT No. 11—Contd.

Heads	Actuals for 1986-87		
	Non-Plan	Plan	Total
	Rs.	Rs.	Rs.
1	2	3	4
Expenditure Heads			
(Revenue Account)—Contd.			
B—Social and Community Services—Contd.			
282—Public Health etc—Contd.			
B—Sewerage and Water Supply			
Direction and Administration	4,72,884	7,48,153	12,21,037
Urban Water Supply Programmes	34,69,871	36,98,553	71,68,424
Total—B	39,42,755	44,46,706	83,89,461
Total	56,62,025	95,11,543	1,51,73,568
283—Housing			
B—Housing Schemes			
Social Housing	..	7,60,000	7,60,000
Total—B	..	7,60,000	7,60,000

STATEMENT No. 11—Contd.

Heads	Actuals for 1986-87		
	Non-Plan Rs.	Plan Rs.	Total Rs.
1	2	3	4
Expenditure Heads			
(Revenue Account)—Contd.			
B—Social and Community Services—Contd.			
283—Housing—Concl.			
C—Government Residential Buildings	..	2,49,929	2,49,929
Maintenance and Repairs	42,36,614	6,50,569	48,87,183
Furnishing	4,44,863	..	4,44,863
Lease charges	78,663	..	78,663
Total—C	47,60,140	9,00,498	56,60,638
Total—A, B & C	47,60,140	16,60,498	64,20,638
284—Urban Development			
A—General			
Direction and Administration	9,49,496	30,149	9,79,645
Town and Regional Planning	..	3,20,163	3,20,163
Other expenditure	6,29,449	21,04,063	27,33,512
Stock—Suspense	(—)62,096	(—)2,55,566	(—)3,17,662
Total	15,16,849	21,98,809	37,15,658
285—Information and Publicity			
Direction and Administration	3,16,132	1,63,417	4,79,549

STATEMENT No. 11—Contd.

Heads 1	Actuals for 1986-87		
	Non-Plan Rs. 2	Plan Rs. 3	Total Rs. 4
Expenditure Heads (Revenue Account)—Contd.			
B—Social and Community Services—Contd.			
285—Information and Publicity—Concl.			
Publication	4,68,018	5,80,040	10,48,058
Films	..	2,76,240	2,76,240
Advertising and Visual Publicity	1,15,015	1,80,510	2,95,525
Photo Services	605	2,43,634	2,44,239
Information Centres	3,29,652	6,27,363	9,57,015
Research and Training in mass Communication	..	826	826
Other Expenditure	1,21,847	..	1,21,847
Total	13,51,269	20,72,030	34,23,299
287—Labour and Employment			
A—Labour			
Direction and Administration	3,02,647	..	3,02,647
Total	3,02,647	..	3,02,647
B—Employment and Training			
Training of Craftsmen and Supervisors	7,09,491	5,32,980	12,42,471
Total	7,09,491	5,32,980	12,42,471
Total	10,12,138	5,32,980	15,45,118

STATEMENT No. 11—Contd.

Heads 1	Actuals for 1986-87		
	Non-Plan Rs. 2	Plan Rs. 3	Total Rs. 4
Expenditure Heads			
(Revenue Account)—Contd.			
B—Social and Community Services—Contd.			
288—Social Security and Welfare			
B—Relief and Rehabilitation of Displaced persons and Repatriates—			
Tibetan Refugees	..	1,12,791	1,12,791
Total—B	..	1,12,791	1,12,791
C—Welfare of Scheduled Castes, Scheduled Tribes and other backward classes—			
Direction and Administration	7,20,614	9,91,320	17,11,934
Welfare of Scheduled Castes	..	11,79,327	11,79,327
Welfare of Scheduled Tribes	..	52,07,256	52,07,256
Other Expenditure	..	39,21,344	39,21,344
Total—C	7,20,614	1,12,99,247	1,20,19,861

STATEMENT No. 11—Contd.

Heads	Actuals for 1986-87		
	Non-Plan Rs.	Plan Rs.	Total Rs.
1	2	3	4
Expenditure Heads			
(Revenue Account)—Contd.			
B—Social and Community Services—Contd.			
288—Social Security and Welfare—Cancl'd.			
D—Social Welfare —			
Direction and Administration	3,49,198	58,710	4,07,908
Education and Welfare of handicapped	20,427	1,55,347	1,75,774
Women's Welfare	..	50,000	50,000
Family and Child Welfare	1,19,330	28,72,454	29,91,784
Other Expenditure	3,58,400	1,76,538	5,34,938
Total—D	8,47,355	33,13,049	41,60,404
E—Other Social Security and Welfare Programmes—			
Other Programme	6,36,604	..	6,36,604
Total—E	6,36,604	..	6,36,604
Total	22,04,573	1,47,25,087	1,69,29,660

STATEMENT No. 11—Contd.

Heads 1	Actuals for 1986-87		
	Non-Plan Rs. 2	Plan Rs. 3	Total Rs. 4
Expenditure Heads			
(Revenue Account)—Contd.			
B—Social and Community Services—Concl'd.			
289—Relief on Account of Natural Calamities			
B—Floods, Cyclone etc.			
Gratuitous Relief	2,98,95,698	79,491	2,99,75,189
Total—B	2,98,95,698	79,491	2,99,75,189
295—Other Social and Community Services			
Upkeep of Shrines Temples, etc.			
	19,38,693	38,840	19,77,533
Total	19,38,693	38,840	19,77,533
Total B—Social and Community Services	14,95,35,722	10,48,69,185	25,44,04,907

STATEMENT No. 11—Contd.

Heads	Actuals for 1986-87		
	Non-Plan Rs. 2	Plan Rs. 3	Total Rs. 4
1			
Expenditure Heads			
(Revenue Account)—Contd.			
C—Economic Services			
(a) General			
Economic Services			
296—Secretariat—			
Economic Services			
Secretariat	4,53,049	13,07,688	17,60,737
Total	4,53,049	13,07,688	17,60,737
298—Co-operation			
Direction and			
Administration	17,62,606	5,63,717	23,26,323
Education, Research			
and Training	..	24,836	24,836
Credit Co-operatives	..	2,08,500	2,08,500
Information and			
Publicity	..	24,901	24,901
Warehousing and			
Marketing Co-opera-			
tive	..	3,74,791	3,74,791
Consumer-operatives	..	10,38,278	10,38,278
Other Co-operatives	..	35,760	35,760
Dairy Co-operatives	..	10,00,000	10,00,000
Other expenditure	6,001	..	6,001
Total	17,68,607	32,70,783	50,39,390

STATEMENT No. 11—Contd.

Heads	Actuals for 1986-87		
	Non-Plan Rs.	Plan Rs.	Total Rs.
1	2	3	4
Expenditure Heads			
(Revenue Account)—Contd.			
C—Economic Services—Contd.			
(a)—General Economic Services—Concl'd.			
304—Other General Economic Services			
Economic Advice and Statistics	3,94,276	9,88,202	13,82,478
Regulation of Weights and Measures	(—) 268	4,81,064	4,80,796
Total	3,94,008	14,69,266	18,63,274
Total—C(a)—General Economic Services	26,15,664	60,47,737	86,63,401
(b) Agriculture and Allied Services.			
305—Agriculture			
Direction and Administration	16,33,881	3,54,513	19,88,394
Multiplication and distribution of seeds	..	34,00,052	34,00,052
Agricultural farms	50,24,678	17,84,917	68,09,595

STATEMENT No. 11—Contd.

Heads	Actuals for 1986-87		
	Non-Plan Rs. 2	Plan Rs. 3	Total Rs. 4
1			
Expenditure Heads			
(Revenue Account)—Contd.			
C—Economic Services—Contd.			
(b)—Agriculture and Allied Services—Contd.			
Manures and fertilizers	82,557	48,54,959	49,37,516
High Yielding varieties Programmes	..	23,03,848	23,03,848
Plant Protection	7,19,468	20,34,580	27,54,048
Commercial Crops	..	26,83,588	26,83,588
Extension and farmer's training	2,19,431	8,87,972	11,07,403
Agricultural Education	..	6,43,900	6,43,900
Agricultural engineering	2,22,059	9,52,180	11,74,239
Agricultural research	..	6,57,588	6,57,588
Agricultural Economics and Statistics	..	7,61,291	7,61,291
Agricultural marketing and quality control	..	5,28,528	5,28,528
Horticulture	5,11,964	35,72,387	40,84,351
Schemes for small and marginal farmers and Agricultural Labour	..	45,17,988	45,17,988
Other expenditure	10,17,232	22,79,224	32,96,456
Total	94,31,270	3,22,17,515	4,16,48,785

STATEMENT No. 11—Contd.

Heads	Actuals for 1986-87		
	Non-Plan Rs.	Plan Rs.	Total Rs.
1	2	3	4
Expenditure Heads			
(Revenue Account)—Contd.			
C—Economic Services—Contd.			
(b)—Agriculture and Allied Services—Contd.			
306—Minor Irrigation			
Direction and Administration	1,67,624	20,07,634	21,75,258
Investigation and development of ground water resources	..	5,64,334	5,64,334
Other minor irrigation works	12,29,287	1,54,43,915	1,66,73,202
Machinery and equipment	..	3,47,701	3,47,701
Suspense	..	13,58,819	13,58,819
Total	13,96,911	1,97,22,403	2,11,19,314

STATEMENT No. 11—Contd.

Heads	Actuals for 1986-87		
	Non-Plan Rs. 2	Plan Rs. 3	Total Rs. 4
Expenditure Heads			
(Revenue Account)—Contd.			
C—Economic Services—Contd.			
(b) Agriculture and Allied Services—Contd.			
307—Soil and Water Conservation			
Direction and Administration	35,16,573	7,40,216	42,56,789
Soil Survey and testing	..	5,51,485	5,51,485
Soil Conservation schemes	60,852	2,40,29,148	2,40,90,000
Total	35,77,425	2,53,20,849	2,88,98,274
308—Area Development			
Dry Area Development	..	2,90,579	2,90,579
Total	..	2,90,579	2,90,579
309—Food			
Direction and Administration	17,74,727	..	17,74,727
Procurement and Supply	..	6,72,369	6,72,369
Nutrition and subsidiary food	3,60,922	41,70,679	45,31,601
Total	21,35,649	48,43,048	69,78,697

STATEMENT No. 11—Contd.

Heads 1	Actuals for 1986-87		
	Non-Plan Rs. 2	Plan Rs. 3	Total Rs. 4
Expenditure Heads			
(Revenue Account)—Contd.			
C—Economic Services—Contd.			
(b)—Agriculture and Allied Services—Contd.			
310—Animal Husbandary			
Direction and Administration	6,44,609	2,12,846	8,57,455
Veterinary education and training	75,407	4,87,755	5,63,162
Veterinary services and Animal Health	13,92,762	20,73,733	34,66,495
Veterinary research	14,156	10,14,498	10,28,654
Investigation and statistics	..	3,21,892	3,21,892
Cattle development	14,49,538	40,91,460	55,40,998
Poultry development	2,03,975	18,45,522	20,49,497
Sheep and Wool development	2,43,513	5,97,224	8,40,737
Piggery development	3,50,244	10,02,357	13,52,601
Other livestock development	2,82,188	1,56,696	4,38,884
Fodder and feed development	1,96,371	16,64,585	18,60,956
Other expenditure	5,85,109	13,68,534	19,53,643
Total	54,37,872	1,48,37,102	2,02,74,974

STATEMENT No. 11—Contd.

Heads	Actuals for 1986-87		
	Non-Plan Rs.	Plan Rs.	Total Rs.
1	2	3	4
Expenditure Heads			
(Revenue Account)—Contd.			
C—Economic Services—Contd.			
(b)—Agriculture and Allied Services—Contd.			
311—Dairy Development			
Dairy development	2,89,646	13,92,175	16,81,821
Total	2,89,646	13,92,175	16,81,821
312—Fisheries			
Direction and Administration	3,78,237	1,32,168	5,10,405
Inland Fisheries	10,00,151	2,26,653	12,26,804
Education and Training	..	12,974	12,974
Other expenditure	77,192	..	77,192
Total	14,55,580	3,71,795	18,27,375

STATEMENT No. 11—Contd.

Heads	Actuals for 1986-87		
	Non-Plan Rs.	Plan Rs.	Total Rs.
1	2	3	4
Expenditure Heads (Revenue Account)--Contd.			
C—Economic Services—Contd.			
(b)—Agriculture and Allied Services—Contd.			
313—Forest			
Direction and Administration	96,49,072	13,34,255	1,09,83,327
Forest Conservation and development	..	21,315	21,315
Survey of forest resources	8,871	11,66,665	11,75,536
Plantation schemes	..	19,22,291	19,22,291
Farm forestry	1,37,290	75,86,620	77,23,910
Forest produce	4,88,191	44,01,704	48,89,895
Education and training	..	1,92,747	1,92,747
Communications and Building	5,96,101	7,26,659	13,22,760
Other expenditure	..	14,72,879	14,72,879
Preservation of wild life	9,30,584	20,33,807	29,64,391
Total	1,18,10,109	2,08,58,942	3,26,69,051

STATEMENT No. 11—Contd.

Heads	Actuals for 1986-87		
	Non-Plan	Plan	Total
	Rs.	Rs.	Rs.
1	2	3	4
Expenditure Heads			
(Revenue Account)—Contd.			
C—Economic Services—Contd.			
(b)—Agriculture and Allied Services—Contd.			
314—Community Development—			
A General			
Direction and Administration	16,04,379	27,71,801	43,76,180
Assistance to Panchayati Raj Institutions	1,11,991	38,675	1,50,666
Total A	17,16,370	28,10,476	45,26,846
B—Community Development Programme—			
Buildings	3,04,582	8,13,771	11,18,353
Total B	3,04,582	8,13,771	11,18,353

STATEMENT No. 11—Contd.

Heads 1	Actuals for 1986-87		
	Non-Plan Rs. 2	Plan Rs. 3	Total Rs. 4
Expenditure Heads			
(Revenue Account)—Contd.			
C—Economic Services—Contd.			
C—Rural Works Programme			
Water Supply and Sanitation	9,99,798	6,98,94,436	7,08,94,234
Machinery and Equipment	..	3,900	3,900
Other expenditure	..	91,90,060	91,90,060
Total—C	9,99,798	7,90,88,396	8,00,88,194
Total—A, B & C	30,20,750	8,27,12,643	8,57,33,393
Total-C(b)—Agricultural & Allied Services	3,85,55,212	20,25,67,051	24,11,22,263
(c)—Industry and Minerals			
320—Industries			
B—Large and Medium Industries			
Consumer Industries	..	42,748	42,748
Total—B	..	42,748	42,748
C—Plantations	4,74,000	36,00,000	40,74,000
Total—	4,74,000	36,42,748	41,16,748

STATEMENT No. 11—Contd.

Heads 1	Actuals for 1986-87		
	Non-Plan Rs. 2	Plan Rs. 3	Total Rs. 4
Expenditure Heads			
(Revenue Account)—Contd.			
C—Economic Services—Contd.			
(c)—Industry and Minerals—Concl'd.			
321—Village and Small Industries			
Direction and Administration	15,02,728	1,18,546	16,21,274
Small Scale Industries	..	1,02,154	1,02,154
Handicraft Industries	26,80,860	19,48,352	46,29,212
Khadi Industries	9,00,000	20,00,000	29,00,000
Industrial Estates	—	14,927	14,927
Other Village Industries	..	18,22,636	18,22,636
Other expenditure	836	..	836
Total	50,84,424	60,06,615	1,10,91,039
328—Mines and Minerals			
B—Regulation and Development of Mines			
Direction and Administration	5,78,410	17,91,854	23,70,264
Mineral Exploration	..	6,11,073	6,11,073
Other expenditure	37,907	..	37,907
Total—B	6,16,317	24,02,927	30,19,244
Total—(c) Industry and Minerals	61,74,741	1,20,52,290	1,82,27,031

STATEMENT No. 11—Contd.

Heads	Actuals for 1986-87		
	Non-Plan Rs.	Plan Rs.	Total Rs.
1	2	3	4
Expenditure Heads			
(Revenue Account)—Contd.			
C—Economic Services—Contd.			
(d) Water and Power Development			
333—Irrigation, Navigation, Drainage and Flood Control Projects			
G—Flood Control and anti-sea erosion projects			
Flood Control and river taming	2,00,457	23,12,005	25,12,462
Total—G	2,00,457	23,12,005	25,12,462
Total	2,00,457	23,12,005	25,12,462
334—Power Projects			
A—Hydro-Electric Schemes—			
Direction and Administration	1,00,19,375	72,98,949	1,73,18,324

STATEMENT No. 11—Contd.

Heads	Actuals for 1986-87		
	Non-Plan Rs.	Plan Rs.	Total Rs.
1	2	3	4
Expenditure Heads			
(Revenue Account)—Contd.			
C—Economic Services—Contd.			
(d)—Water and Power Development—Contd.			
334—Power Projects—Contd.			
Rongnichu Hydel			
Electric Scheme	13,07,481	..	13,07,481
Rothak Micro-Hydel Scheme	12,00,989	..	12,00,989
Machinery and Equipment	..	3,14,000	3,14,000
Manual micro Hydro Scheme	2,78,540	..	2,78,540
Rimbi Micro Hydel Scheme	8,48,939	..	8,48,939
Lower Lagyap Hydel Project	29,60,179	..	29 60,179
Total—A	1,66,15,503	76,12,949	2,42,28,452
D—Diesel Schemes—			
Diesel Power Station, Gangtok	12,34,508	..	12,34,508
Diesel Power Station, Mangan	1,12,017	..	1,12,017
Total—D	13,46,525	..	13,46,525

STATEMENT No. 11—Contd.

Heads I	Actuals for 1986-87		
	Non-Plan Rs. 2	Plan Rs. 3	Total Rs. 4
Expenditure Heads			
(Revenue Accounts)—Contd.			
C—Economic Services—Contd.			
(d)—Water and Power Development—Concl'd.			
E—Transmission and Distribution Scheme			
Distribution Line,			
Gangtok	17,96,796	..	17,96,796
Distribution Line			
Singtam & Rangpo	7,37,158	..	7,37,158
Other Distribution			
Lines	9,27,078	..	9,27,078
Survey and Investigation ..			
		6,898	6,898
Transmission line,			
Sub-Station, Tadong	3,80,549	..	3,80,549
Distribution Line,			
North Sikkim	8,63,337	..	8,63,337
Distribution Line Under			
East Sub-Division	5,98,718	..	5,98,718
Other Expenditure	1,16,496	12,65,702	13,82,198
Suspense	10,646	(—)79,28,474	(—)79,17,828
Total—E	54,30,778	(—)66,55,874	(—)12,25,096
Total	2,33,92,806	9,57,075	2,43,49,881
Total—C(d)—Water and Power Develop- ment			
	2,35,93,263	32,69,080	2,68,62,343

STATEMENT No. 11—Contd.

Heads 1	Actuals for 1986-87		
	Non-Plan	Plan	Total
	Rs. 2	Rs. 3	Rs. 4
Expenditure Heads (Revenue Account)—Contd.			
C—Economic Services—Contd.			
(e) Transport and Communications			
337—Roads and Bridges—			
Direction and Administration	48,80,162	25,97,206	74,77,368
District and Other Roads	3,94,59,393	85,89,108	4,80,48,501
Strategic and Border Roads	..	51,30,061	51,30,061
Machinery and Equipment	54,92,386	..	54,92,386
Planning and Research	..	1,82,491	1,82,491
Suspense	..	(—)23,21,932	(—)23,21,932
Other expenditure	4,61,329	..	4,61,329
Total	5,02,93,270	1,41,76,934	6,44,70,204
338—Roads and Water Transport Services—			
A—Road Transport Government Transport Services			
Working expenses	5,98,69,449	13,52,079	6,12,21,528
Total	5,98,69,449	13,52,079	6,12,21,528

STATEMENT No. 11—*Contd.*

Heads	Actuals for 1986-87		
	Non-Plan Rs.	Plan Rs.	Total Rs.
1	2	3	4
Expenditure Heads			
(Revenue Account)—Contd.			
(e) Transport and Communications—Concl'd.			
C—Economic Services—Concl'd.			
339—Tourism—			
Direction and Administration	3,30,842	2,49,998	5,80,840
Tourist Information and Publicity	3,71,370	15,20,137	18,91,507
Tourist Transport Services	52,47,309	5,10,012	57,57,321
Tourist accommodation	8,48,965	3,27,507	11,76,472
Tourist Centres	..	2,28,119	2,28 119
Other Expenditure	1,16,989	7,36,761	8,53,750
Total	69,15,475	35,72,534	1,04,88,009
Total—C(e)—Transport and Communications	11,70,78,194	1,91,01,547	13,61,79,741
Total—C—Economic Services	18,80,17,074	24,30,37,705	43,10,54,779

STATEMENT No. 11—Contd.

Heads	Actuals for 1986-87		
	Non-Plan Rs. 2	Plan Rs. 3	Total Rs. 4
Total—Expenditure Heads (Revenue Account)	3,51,57,059	10,71,934	
	43,47,63,723	34,16,49,230	81,26,41,946
Expenditure Heads (Capital Account)			
A—Capital Accounts			
General Services			
459—Capital Outlay on Public Works	..	1,77,53,732	1,77,53,732
Total—A Capital Account	..	1,77,53,732	1,77,53,732
B—Capital Account of Social and Community Services—			
477—Capital Outlay on Educa- tion, Art & Culture	..	1,55,24,290	1,55,24,290
480—Capital Outlay on Medical	..	52,10,828	52,10,828
482—Capital Outlay on Public Health, Sanitation and Water Supply	..	1,55,33,792	1,55,33,792
483—Capital Outlay on Housing	..	1,25,84,582	1,25,84,582
484—Capital Outlay on Urban Development	..	10,46,475	10,46,475
488—Capital Outlay on Social Security and Welfare	..	1,48,745	1,48,745
Total—B—Capital Account of Social and Community Services	..	5,00,48,712	5,00,48,712

STATEMENT No. 11—Contd.

Heads	Actuals for 1986-87		
	Non-Plan Rs.	Plan Rs.	Total Rs.
1	2	3	4
Expenditure Heads			
(Capital Account)—Contd.			
C—Capital Account of Economic Services			
(a) Capital Account of General Economic Services			
498—Capital Outlay on Co-operation	..	4,00,000	4,00,000
Total—(a)	..	4,00,000	4,00,000
(b) Capital Account of Agriculture and Allied Services			
505—Capital Outlay on Agriculture	..	39,55,574	39,55,574
509—Capital Outlay on Food	10,00,000	1,48,709	11,48,709
510—Capital Outlay on Animal Husbandry	..	23,61,197	23,61,197
512—Capital Outlay on Fisheries	..	12,62,226	12,62,226
Total—C(b) Capital Account of Agriculture and allied Services	10,00,000	77,27,706	87,27,706

STATEMENT No. 11—Contd.

Heads	Actuals for 1986-87		
	Non-Plan Rs.	Plan Rs.	Total Rs.
1	2	3	4
Expenditure Heads			
(Capital Account)—Contd.			
C—Capital Account of Economic Services—Concl'd.			
(c) Capital Account of Industry and Minerals			
521—Capital Outlay on Village and Small Industries	..	4,72,691	4,72,691
526—Capital Outlay on Consumer Industries	..	41,00,000	41,00,000
528—Capital Outlay on Mining and Metallurgical Industries	..	1,14,285	1,14,285
530—Investment in Industrial Financial Institutions	..	27,00,000	27,00,000
Total—C(c) Capital Account of Industry and Minerals	..	73,86,976	73,86,976
(d)—Capital Account of Water and Power Development			
534—Capital Outlay on Power Projects	..	8,33,06,856	8,33,06,856

STATEMENT No. 11—*Contd.*

Heads	Actuals for 1986-87		
	Non-Plan Rs.	Plan Rs.	Total Rs.
1	2	3	4
Total—C(d)—Capital Account of Water and Power Deve- lopment	..	8,33,06,856	8,33,06,856
(e)—Capital Account of Transport and Communications			
537—Capital Outlay on Roads and Bridges	..	13,45,84,479	13,45,84,479
538—Capital Outlay on Road and Water Transport Services	..	1,43,40,562	1,43,40,562
544—Capital Outlay on Other Transport and Communication Services	..	18,68,359	18,68,359
Total—C(e)—Capital Account of Trans- port and Commu- nications	..	15,07,93,400	15,07,93,400

STATEMENT No. 11—*Concl'd.*

Heads	Actuals for 1986-87		
	Non-Plan Rs.	Plan Rs.	Total Rs.
1	2	3	4
Total—C—Capital Account of Economic Services	10,00,000	24,96,14,938	25,06,14,938
Total—Expenditure Heads (Capital Account)	10,00,000	31,74,17,382	31,84,17,382
GRAND TOTAL	3,51,57,059	10,71,934	
EXPENDITURE	43,57,63,723	65,90,66,612	1,13,10,59,328

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STATEMENT
DETAILED STATEMENT OF CAPITAL EXPENDITURE

Nature of expenditure

1

Expenditure Heads (Capital Account)

A—Capital Account of General Services

459—Capital Outlay on Public Works

Construction

Acquisition of Land

Total

Total—A—Capital Account of General Services

B—Capital Account of Social and Community Services

477—Capital Outlay on Education—

Art and Culture—

Primary Education

Secondary Education

University and Other Higher Education

Technical Education

Sports and Youth Welfare

Other Expenditure

Total

No. 12
DURING AND TO END OF THE YEAR 1986-87

Expenditure during 1986-87			Expenditure to the end of 1986-87 Rs.
Non-Plan Rs.	Plan Rs.	Total Rs.	
2	3	4	5
..	1,77,53,732	1,77,53,732	9,26,90,619
..	..	..	14,06,514
..	1,77,53,732	1,77,53,732	9,40,97,133
..	1,77,53,732	1,77,53,732	9,40,97,133
..	48,06,486	48,06,486	2,55,60,408
..	81,52,014	81,52,014	4,12,10,167
..	19,71,860	19,71,860	87,59,146
..	..	..	1,84,729
..	5,04,062	5,04,062	14,99,979
..	89,868	89,868	16,09,343
..	1,55,24,290	1,55,24,290	7,88,23,772

STATEMENT

Nature of expenditure

1

B—Capital Account of Social and Community Services—Contd.

480—Capital Outlay on Medical—

A—Allopathy—Medical Relief

Total

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

Public Health and Sanitation Programme

Gangtok Water Supply Scheme

Sewerage Schemes

Urban Water Supply Programme

Total

483—Capital Outlay on Housing

A—Government Residential Buildings—
Construction

C—Other investments—

Investments in Housing Boards,
Corporations, *etc.*

Total

No. 12—Contd.

Expenditure during 1986-87			Expenditure to the end of 1986-87
Non-Plan Rs. 2	Plan Rs. 3	Total Rs. 4	
..	52,10,828	52,10,828	3,88,88,743
..	52,10,828	52,10,828	3,88,88,743
..	15,53,019	15,53,019	1,25,05,151
..	1,17,67,432	1,17,67,432	2,64,43,000
..	22,13,341	22,13,341	3,63,46,287
..	1,55,33,792	1,55,33,792	7,52,94,438
..	1,06,34,582	1,06,34,582	6,90,33,021
..	19,50,000	19,50,000	41,49,000
..	1,25,84,582	1,25,84,582	7,31,82,021

STATEMENT

Nature of expenditure

1

B—Capital Account of Social and Community Services—Contd.

484—Capital Outlay on Urban Development

General -

Buildings

Total

488—Capital Outlay on Social Security

and welfare

E—Other Social Security and Welfare Programme—

Social Security and Welfare

Total

495—Capital Outlay on Other Social and Community Services—

Other expenditure

Total

No. 12—Contd.

Expenditure during 1986-87			Expenditure to the end of 1986-87
Non-Plan Rs.	Plan Rs.	Total Rs.	
2	3	4	5
..	10,46,475	10,46,475	17,96,475
..	10,46,475	10,46,475	17,96,475
..	1,48,745	1,48,745	8,06,379
..	1,48,745	1,48,745	8,06,379
..	..	..	1,82,057
..	..	..	1,82,057

STATEMENT

Nature of expenditure

1

Total B—Capital Account of Social and Community Services	
C—Capital Account of Economic Services—	
(a) Capital Account of General Economic Services—	
498—Capital Outlay on Co-operation—	
Credit Co-operatives	
Ware Housing and Marketing Co-operatives	
Consumer Co-operatives	
Processing Co-operatives	
Dairy Co-operatives	
Other Co-operatives	
	Total
500—Investments in General Financial and Trading Institutions	
Investments in Trading Institutions	
	Total
Total—C(a)Capital Account of General Economic Services	

No. 12—Contd.

Expenditure during 1986-87			Expenditure to the end of
Non-Plan	Plan	Total	1986-87
2	3	4	5
Rs.	Rs.	Rs.	Rs.
..	5,00,48,712	5,00,48,712	26,89,73,885
..	..	..	30,78,392
..	..	..	25,66,137
..	2,00,000	2,00,000	23,39,500
..	1,06,610	1,06,610	3,06,610
..	93,390	93,390	6,59,390
..	..	..	43,05,000
..	4,00,000	4,00,000	1,32,55,029
..	..	..	11,00,000
..	..	..	11,00,000
..	4,00,000	4,00,000	1,43,55,029

56,44,529

STATEMENT

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

No. 12—Contd.

Expenditure during 1986-87			Expenditure to the end of 1986-87
Non-Plan	Plan	Total	
2	3	4	5
Rs.	Rs.	Rs.	Rs.
..	16,35,515	16,35,515	74,44,131
.	1,60,413	1,60,413	1,85,964
..	3,84,138	3,84,138	4,89,973
..	3,14,048	3,14,048	6,95,152
..	3,47,308	3,47,308	11,41,542
..	1,71,765	1,71,765	55,84,353
..	49,949	49,949	17,76,953
..	..	..	17,73,697
..	7,58,413	7,58,413	16,82,116
..	1,34,025	1,34,025	1,34,025
..	39,55,574	39,55,574	2,09,07,906
10,00,000	1,48,709	11,48,709	31,48,867
..	..	..	29,25,000
..	..	..	90,000
10,00,000	1,48,709	11,48,709	61,63,867
..	23,61,197	23,61,197	93,76,808
..	..	..	31,25,667
..	23,61,197	23,61,197	1,25,02,475

STATEMENT

Nature of expenditure			
1			
C—Capital Account of Economic Services—Contd.			
(b)—Capital Account of Agriculture and Allied Services—Concl'd.			
511—Capital Outlay on Dairy Development—			
Dairy Development			
			Total
512—Capital Outlay on Fisheries—			
Inland Fisheries			
			Total
513—Capital Outlay on Forests			
Forest Produce			
Forest utilisation circle			
			Total
Total—C (b)—Capital Account of Agriculture and Allied Services			

No. 12—Contd.

Expenditure during 1986-87			Expenditure to the end of 1986-87
Non-Plan	Plan	Total	
2. Rs.	3. Rs.	4. Rs.	5. Rs.
..	..	..	1,76,75,540
..	..	..	1,76,75,540
..	12,62,226	12,62,226	56,24,022
..	12,62,226	12,62,226	56,24,022
..	..	..	38,96,161
..	..	..	38,96,161
10,00,000	77,27,706	87,27,706	6,67,69,971

STATEMENT

Nature of expenditure

1

C—Capital Account of Economic Services—Contd.

(c) Capital Account of Industry and Minerals

521—Capital Outlay on Village and

Small Industries

Industrial Estates

Small Scale Industries

Total

526—Capital Outlay on Consumer

Industries—

Tea

Other Industries

Total

528—Capital Outlay on Mining and

Metallurgical Industries—

**Mineral Exploration and
Development**

**Other Mining and Metallurgical
Industries**

Total

No. 12—Contd.

Expenditure during 1986-87			Expenditure to the end of
Non-Plan	Plan	Total	1986-87
2	3	4	5
Rs.	Rs.	Rs.	Rs.
..	3,00,293	3,00,293	41,33,705
..	1,72,398	1,72,398	14,01,432
..	4,72,691	4,72,691	55,35,137
..	..	..	14,59,000
..	41,00,000	41,00,000	2,35,92,000
..	41,00,000	41,00,000	2,50,51,000
..	1,14,285	1,14,285	2,23,215
..	..	..	58,18,104
..	1,14,285	1,14,285	60,41,319

STATEMENT

Nature of expenditure

1

C—Capital Account of Economic Services—Contd.

(c)—Capital Account of Industry and Minerals—Concl'd.

530—Investment in Industrial Financial Industries

Investments in Public Undertakings

Total

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

(d)—Capital Account of Water and Power Development

534—Capital Outlay on Power Projects

A—Hydro Electric Schemes

Rongnichu Hydro Electric Scheme

Rothak Micro Hydel Scheme

Rimbi Micro Hydel Scheme

North Sikkim Hydel Scheme

Klezhkhola-Hydel Scheme

Miyog Hydel Scheme

Chakung Hydel Scheme

Rathong Micro Hydel Scheme

Other Mini/Micro Hydel Scheme

Upper Rongchu Hydel Scheme

No. 12—Contd.

Expenditure during 1986-87			Expenditure to
Non-Plan	Plan	Total	the end of
Rs.	Rs.	Rs.	1986-87
2	3	4	Rs.
			5
..	27,00,000	27,00,000	1,81,50,000
..	27,00,000	27,00,000	1,81,50,000
..	73,86,976	73,86,976	5,47,77,456
..	1,40,89,712	1,40,89,712	4,40,40,942
..	..	..	8,95,089
..	37,00,041	37,00,041	1,68,90,541
..	..	..	6,74,294
..	95,943	95,943	95,943
..	5,84,280	5,84,280	5,84,280
..	..	..	7,03,685
..	1,90,035	1,90,035	7,10,447
..	24,54,149	24,54,149	88,57,160
..	..	..	2,13,332

STATEMENT

Nature of expenditure

1

C—Capital Account of Economic Services—Contd.(d)—Capital Account of Water
and Power Development—*Concl'd***534—Capital Outlay on Power Projects—Concl'd.**

D—Diesel Power Schemes

Machinery and Equipment

E—Transmission and Distribution Schemes

Rural Electrification Schemes

North Sikkim Distribution Line

Other Distribution Schemes

Machinery and Equipments

Construction of Inter-State Transmission

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

Total

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

No. 12—Contd.

Expenditure during 1986-87			Expenditure to the end of 1986-87 Rs.
Non-Plan Rs.	Plan Rs.	Total Rs.	
2	3	4	5
..	..	..	24,18,732
..	1,01,74,560	1,01,74,560	4,72,38,932
..	..	..	1,10,64,850
..	2,75,37,470	2,75,37,470	8,06,15,881
..	(—) 69,904	(—) 69,904	1,06,32,320
..	..	..	1,74,12,900
..	2,45,50,570	2,45,50,570	7,67,69,305
..	8,33,06,856	8,33,06,856	31,98,18,633
..	8,33,06,856	8,33,06,856	31,98,18,633

STATEMENT

Nature of expenditure	Expenditure during 1986-87		
	Plan	Non-Plan	Total
1			

C—Capital Account of Economic Services—Contd.

(e)—Capital Account of Transport and Communications

537—Capital Outlay on Roads and Bridges

District and other Roads

Machinery and Equipment

Roads of Inter-State Importance (CSS)

	1986-87	1987-88	1988-89	Total

538—Capital Outlay on Road and Water Transport Services

A—Road Transport

Acquisition of fleet

Workshop facilities

Other expenditure

	1986-87	1987-88	1988-89	Total

No. 12—Contd.

Expenditure during 1986-87			Expenditure to the end of 1986-87
Non-Plan Rs.	Plan Rs.	Total Rs.	
2	3	4	5
..	7 13,00,242	7,13,00,242	43,77,04,837
..	49,86 204	49,86,204	2,89,02,258
..	5,82,98,033	5,82,98,033	12,17,91,160
..	13,45,84,479	13,45,84,479	58,83,98,255
..	92,31,214	92,31,214	5,15,98,242
..	48,67,958	48,67,958	1,41,34,713
..	2,41,390	2,41,390	64,78,785
..	1,43,40,562	1,43,40,562	7,22,11,740

STATEMENT

Nature of expenditure

1

C—Capital Account of Economic Services—Concl'd.

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

**544—Capital Outlay on Other Transport and Communication
Services**

Tourism

Total

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

Total—C—Capital Account of Economic Services

Total—Expenditure Heads (Capital Account)

No. 12—Concl.

Expenditure during 1986-87			Expenditure to the
Non-Plan	Plan	Total	end of 1986-87
Rs.	Rs.	Rs.	Rs.
2	3	4	5
..	18,68,359	18,68,359	1,11,39,189
..	18,68,359	18,68,359	1,11,39,189
..	15,07,93,400	15,07,93,400	67,17,49,184
10,00,000	24,96,14,938	25,06,14,938	1,12,74,70,273
10,00,000	31,74,17,382	31,84,17,382	1,49,05,41,291

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

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

DETAILS OF INVESTMENTS OF GOVERNMENT
COMPANIES, BANKS AND CO-OPERATIVE SOCIETIES,
THE END OF 1986-87

Investment ————— Number of Share and percentage of Govern- ment Invest- ment to the total paid up Capital	Face Value of each Share	Amount invested to the end of 1986-87	Amount of dividend declared and credited to Government during the year.	Remarks
5	6	7	8	9
Rs.	Rs.	Rs.		
26,000 (63.98%)	100 but Called 50	13,00,000		
29,245 (51%)	100	29,24,500 15,00,000 5,00,000		(a) Special financial assistance was considered as investment. Loss sustained during 1980-81 was Rs. 5.04 lakhs and accumulated loss upto the end of the year was Rs. 47.44 lakhs (96 per cent of the total paid up capital as on 31-3-1980). Position of loss 1981-82, 1982-83, 1983-84 and 1984-85 is awaited from the Government.

STATEMENT

Serial Number	Name of the concern	Year (s) of investment	Details of Type
1	2	3	4
3.	State Trading Corporation	1975-76 to 1978-79 1979-80	Equity Shares —do—
4.	Sikkim Time Corporation	1976-77 to 1978-79 1980-81 1982-83 1985-86	—do— —do— —do— —do—
5.	Sikkim Industrial Development and Investment Corporation.	1977-78 to	Equity

No. 13—Contd.

Investment Number of Share and percentage of Govern- ment Invest- ment to the total paid up Capital	Face Value of each Share	Amount invested to the end of 1986-87	Amount of dividend declared and credited to Govern- ment during the year	Remarks
5	6	7	8	9
10,000 1,000 (100%) 3,800	100 100	10,00,000 1,00,000		
(100%) 200 (100%)	1000	38,00,000		
800 (100%)	1000	2,00,000		
300 (100%)	1000	8,00,000 3,00,000		
2,130 (100%)	1000	21,30,000		

STATEMENT

Serial Number	Name of the concern	Year (s) of investment	Details of Type
1	2	3	4
	Investment Corporation	1978-79	Shares
		1979-80	—do—
		1980-81	—do—
		1981-82	—do—
		1982-83	—do—
		1983-84	—do—
		1984-85	—do—
		1985-86	—do—
		1986-87	—do—
6.	Sikkim Livestock Development Corporation	1976-77	—do—
		1979-80	—do—
(ii) Companies			
7.	Sikkim Jewels Company	1972	(b)

No. 13—Contd.

Investment Number of Shares and percentage of Govern- ment Invest- ment to the total paid up Capital	Face Value of each Share	Amount invested to the end of 1986-87	Amount of dividend declared and credited to Govern- ment during the year	Remarks
5	6	7	8	9
1,000 (100%)	1000	10,00,000		
1,000 (100%)	1000	10,00,000		
5,130 (100%)	1000	51,30,000		
1,800	1000	18,00,000		
2,200 (100%)	1000	22,00,000		
2,000 (100%)	1000	20,00,000		
1,800 (100%)	1000	18,00,000		
2700 (100%)	1000	27,00,000		
1,400 (100%)	1000	14,00,000		
800 (100%)	1000	8,00,000		
Total Statutory Corporation		3,43,84,500		
4,100(53.78%)	100	4,10,000		(b) Information awaited.

STATEMENT

Serial Number	Name of the concern	Year (s) of investment	Details of Type
1	2	3	4
8.	Sikkim Distilleries Limited	(c) 1976-77	Preference Shares Equity Shares
		1977-78 to 1978-79	Bonus Shares
		1980-81	—do—
		1981-82	—do—
9.	Star Cinema	1962	Share Capital
10.	Denzong Cinema	1962	Equity
11.	Sikkim Flour Mills Limited	1977-78 to 1978-79 1980-81 1981-82 1982-83 1984-85 1985-86 1986-87	—do— —do— —do— —do— —do— —do— —do—
12.	Government Fruit Preservation Factory	1985-86 1986-87	Equity —do—

No. 13—Contd.

Investment Number of Shares and percentage of Govern- ment Invest- ment to the total paid up Capital	Face Value of each Share	Amount invested to the end of 1986- 1987	Amount of divi- dend declared to Govern- ment during the year	Remarks
5	6	7	8	9
350	100	35,000		(c) Infor- mation awaited.
9,09,038	5	45,45,190		
5,67,797	5	28,38,985		
1,84,604	5	9,23,020		
13,84,532	5	69,22,660		
No Shares issued 1750	.. 100	1,75,000 1,75,000		
2,300(100%)	1,000	23,00,000		
2,000	1,000	20,00,000		
900	1,000	9,00,000		
2,900(100%)	1,000	29,00,000		
1,100	1,000	11,00,000		
10,000(100%)	100	10,00,000		
600	1,000	6,00,000		
1,700	1,000	17,00,000		
1,040	1,000	10,40,000		
2,400	1,000	24,00,000		
Total companies		<u>3,19,64,855</u>		

STATEMENT

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

No. 13—*Concl.*

Investment Number of Shares and percentage of Govern- ment to the total paid up Capital	Face Value of each Share	Amount invested to the end of 1986- 1987	Amount of divi- dend declared to Govern- ment during the year	Remarks
5	6	7	8	9
75	350	26,250		
12,320	25	3,08,000		
4,000	25	1,00,000		
1,020(51%)	100	1,02,000		
(d)	(d)	10,00,000		(d) Informa- tion awa- ited.
1,020	100	1,02,000		
Total Banks and Co-operatives Societies		16,48,250		(e) Informa- tion sho- wing all- occasions amongst units not received.
Grand Total		6,79,97,605	77,00,877(e)	

**RECONCILIATION STATEMENT BETWEEN STATEMENT
No. 12 AND STATEMENT No. 13 DURING 1986-87.**

Investment as per Statement No. 12	Rs.	Investment as per Statement No. 13	Rs.
526—Capital Outlay on Consumer Industries			
Other Industries—			
(i) Investment in Govern- ment Fruit Preserva- tion Factory	24,00,000	(i) Government Fruit Preserva- tion Factory	24,00,000
(ii) Investment in Sikkim Flour Mill Ltd.—	17,00,000	(ii) Sikkim Flour Mill Ltd.	17,00,000
530—Capital Outlay on Investment in Industrial Financial Institutions—			
Investment in Public undertaking			
(iii) Investment in Sikkim Industrial Development Corporation	27,00,000	(iii) Sikkim Industrial Development and investment Corporation	27,00,000

THE UNIVERSITY OF CHICAGO
DEPARTMENT OF CHEMISTRY
5708 SOUTH CAMPUS DRIVE
CHICAGO, ILLINOIS 60637

STATEMENT NO. 14

STATEMENT NO. 14

STATEMENT No. 14

STATEMENT NO. 14

STATEMENT NO. 14

STATEMENT NO. 14

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

CAPITAL AND OTHER EXPENDITURE

Capital Expenditure

Public Works

Social and Community Services

General Economic Services

Agriculture and Allied Services

Industry and Minerals

Water and Power Development

Transport and Communications

Total—Capital Expenditure

Loans and Advances

Loans and Advances for various Services

Social and Community Services

General Economic Services

Agriculture and Allied Services

Industry and Minerals

Transport and Communications

Loans to Government Servants, etc.

Miscellaneous Loans

Total—Loans and Advances

**CAPITAL AND OTHER EXPENDITURE (OTHER
END OF 1986-87 AND THE PRINCIPAL
PROVIDED FOR THE EXPENDITURE**

On 1st April 1986 During the year On 31st March 1987

(In lakhs of rupees)

7,63.43	1,77.54	9,40.97
21,89.25	5,00.48	26,89.73
1,39.55	4.00	1,43.55
5,80.42	87.28	6,67.70
4,73.90	73.87	5,47.77
23,65.12	8,33.07	31,98.19
52,09.56	15,07.93	67,17.49
1,17,21.23	31,84.17	1,49,05.40

47.92	..	47.92
19.06	..	19.06
53.81	(—) 0.03	53.78
1,24.61	53.50	1,78.11
6.92	(—) 2.06	4.86
1,64.10	17.22	1,81.32
65.69	..	65.69
4,82.11	68.63	5,50.74

STATEMENT

Appropriation to contingency fund

Total—Capital and other Expenditure

Principal Sources of Funds

Revenue Surplus

Debt :—

Internal Debt of the State Government

Loans and Advances from the Central Govt.

Small Savings, Provident funds, etc.

Total—Outstanding Debt

Contingency Fund—

Contingency Fund

Reserve Fund

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

Remittances

Total Debt and other obligations

Deduct :—

(i) Cash Balance

(ii) Investments

Net provision of Funds

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

(a) "As per records of State Bank of Sikkim the cash balance was Rs.

(b) Differs from the closing balance shown in the Finance accounts for result of reconciliation with the State Govt. as well as modification made refer footnote below Statements No. 3, 15 and 16.

(c) Includes rupees 12,00 lakhs in respect of Central Loans consolidated

No. 14—Concl'd.

On 1st April 1986	During the year	On 31st March 1987
50.00	..	50.00
<u>1,22,53.34</u>	<u>32,52.80</u>	<u>1,55,06.14</u>
89,70.85 ✓	32,20.94 ✓	1,21,91.79 ✓
7,53.00(b) ✓	3,34.43 ✓	10,87.43 ✓
28,51.22(b) ✓	5,65.90(c) ✓	34,17.12 ✓
3,54.02(b) ✓	84.66 ✓	4,38.68 ✓
<u>39,58.24(b) ✓</u>	<u>9,84.99(c) ✓</u>	<u>49,43.23 ✓</u>
(-) 11.18 ✓	11.02 ✓	(-) 0.16 ✓
88.75 ✓	85.84 ✓	88.75 ✓
<u>46.06(b) ✓</u>	<u>(-) 1,85.84 ✓</u>	<u>(-) 3,39.78 ✓</u>
(-) 4,06.05 ✓	(-) 4,31.52 ✓	(-) 8,37.57 ✓
<u>36,75.82 ✓</u>	<u>4,78.65(c) ✓</u>	<u>40,54.47 ✓</u> <u>41,54.47 ✓</u>
(-) 79.83 ✓	4,46.78 ✓	3,66.95 (a) ✓
4,75.12 ✓	..	4,75.12 ✓
<u>1,22,51.37 ✓</u>	<u>32,52.80 ✓</u>	<u>1,55,04.17* ✓</u>
<u>1,32,01.62 ✓</u>		<u>1,64,54.48 ✓</u>

4.93.00 lakhs. The discrepancy of Rs. 1,26.05 lakhs is under reconciliation."

1985-86 on account of rectification of misclassification detected as a

as per recommendation of Eighth Finance Commission. Also
and rescheduled as per recommendation of the 8th Finance Commission.

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STATE OF NEW YORK
OFFICE OF THE COMPTROLLER
ALBANY

REPORT OF THE COMPTROLLER
ON THE ACCOUNTS OF THE
STATE OF NEW YORK
FOR THE YEAR ENDING
MARCH 31, 1914

**B—DEBT. CONTINGENCY FUND AND
PUBLIC ACCOUNT**

DEBT CONTINGENCY FUND
PUBLIC ACCOUNT

STATE OF NEW YORK
OFFICE OF THE COMPTROLLER
ALBANY

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

Head of Account 1	Opening balance 2
	Rs.
	PART I—
Receipt Heads (Revenue Account) (a)	
Expenditure Heads (Revenue Account) (b)	
Expenditure Heads (Capital Account) (b)	
E—Public Debt (c)	
603—Internal Debt of the State Government	Cr. 7,53,00,200 ^{***}
604—Loans and Advances from the Central Government	Cr. 28,51,21,569 ^{***}

Total—E—Public Debt	Cr. 36,04,21,769
F—Loans and Advances (d)	
Loans and Advances by the State Government	Dr. 4,82,10,656
Total—Part I—Consolidated Fund	

*(a) and (b) :For details, refer Statement No. 10 and 11.

(c) for details, refer Statement No. 16

(d) For details, refer Statement No. 17

Differs from the closing balance of the year 1983-84 in rectification

***Differs from the last year's closing balance by Rs. 1,07,14,725 in the State Govt. as well as modification made as per recommendation of

** Includes Rs. 12,00,000 on accounts of adjustment of the write-off in recommendation of the Eighth Finance Commission.

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

Receipts 3	Disbursements 4	Closing balance 5
Rs.	Rs.	Rs.
CONSOLIDATED FUND		
1,13,47,36,453**		
	81,26,41,946	
	31,84,17,382	
3,44,33,600	9,91,100	Cr. 10,87,42,700
6,88,17,500	1,22,27,517 **	Cr. 34,17,11,552
<u>10,32,51,100</u>	<u>1,32,18,617 **</u>	<u>Cr. 45,04,54,252</u>
37,61,482	1,06,24,999	Dr. 5,50,74,173
<u>1,24,17,49,035</u>	<u>1,15,49,02,944</u>	

of misclassification in 1975-76 to 1983-84 Accounts.
rectification of misclassification detected as a result of reconciliation with
Eighth Finance Commission. Also refer footnote below Statement No. 3, 14&16.
respect of Central Loans consolidated, rescheduled and repayment as per

STATEMENT

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

Rs.

PART—II

H—Transfer to Contingency Fund

800—Contingency Fund

Appropriation from the Consolidated Fund	Cr.	50,00,000
Education	Dr.	1,00,000
Scheduled Tribes and Other Backward Classes	Dr.	15,811
Fisheries	Dr.	3,00,000
Agriculture	Dr.	3,57,479
Natural Calamities	Dr.	10,00,000
Social Security and Welfare	Dr.	50,000
Administration of Justice	Dr.	3,07,000
Medical	Dr.	8,70,013
Co-operation	Dr.	17,00,000
Land Revenue	Dr.	93,030
Planning and Development	Dr.	2,00,000
Power	Dr.	20,000
Transport and Communication	Dr.	5,467
Secretariat General Services	Dr.	10,60,730
Village and District Industries	Dr.	37,896
Mines and Geology	..	..
Total—Part II-Contingency Fund	Dr.	<u>11,17,426</u>

No. 15—Contd.

Receipts 3	Disbursements 4	Closing balance 5
Rs.	Rs.	Rs.
CONTINGENCY FUND		
..	..	Cr. 50,00,000
..	..	Dr. 1,00,000
..	..	Dr. 15,811
..	..	Dr. 3,00,000
84,000	..	Dr. 2,73,479
1,50,000	..	Dr. 8,50,000
..	..	Dr. 50,000
..	..	Dr. 3,07,000
..	..	Dr. 8,70,013
..	..	Dr. 17,00,000
..	..	Dr. 93,030
2,00,000	..	..
..	..	Dr. 20,000
..	..	Dr. 5,467
5,28,971	14,176	Dr. 5,45,935
5,50,000	3,96,756	Cr. 1,15,348
6,00,000	6,00,000	..
<u>21,12,971</u>	<u>10,10,932</u>	<u>Dr. 15,387</u>

Surplus 25,000. ✓

20,000

170
25,000

STATEMENT

Head of Account	Opening balance
1	2
	Rs.

Handwritten notes: 20,000 (circled), 26,000 ✓, (F)

PART III—

I—Small Savings, Provident Funds, etc.

(b) Provident Funds—	
805—State Provident Fund	
A—Civil—	
General Provident Fund	Cr. 3,52,75,657
811—Insurance and Pension Funds,	Cr. 1,26,537
Total—I—Small Savings	
Provident Funds, etc.	Cr. 3,54,02,194

J—Reserve Funds

(b) Reserve Funds not bearing interest	
826—Depreciation/Renewal Reserve Funds	
Depreciation Reserve Funds of	
Government Commercial	
Departments/Undertakings	
Gross Balance	Cr. 88,74,066
Investments	Dr. 45,83,830
Total—Gross Balance	Cr. 88,74,066
Investments	Dr. 45,83,830

No. 15—Contd.

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

PUBLIC ACCOUNT—Contd.

1,12,39,903	28,24,743	Cr. 4,36,90,817
50,767		Cr. 1,77,304

1,12,90,670	28,24,743	Cr. 4,38,68,121
-------------	-----------	-----------------

2202
60



..	..	Cr. 88,74,066
..	..	Dr. 45,83,830
..	..	Cr. 88,74,066
..	..	Dr. 45,83,830

STATEMENT

Head of Account 1	Opening balance 2
	Rs.

PART III—

J—Reserve Funds—Concl'd.**829—Development and Welfare Funds**

Development Funds for Medical
and Public Health purposes

Hospital Funds

Gross Balance

Cr. 916

Total—

Cr. 916

Total—J—Reserve Funds

Gross Balance

Cr. 88,74,982

Investments

Dr. 45,83,830

No. 15—Contd.

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

PUBLIC ACCOUNT—Contd.

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

STATEMENT

Head of Account 1	Opening balance 2
	Rs.
	PART III—
K—Deposits and Advances	
(b) Deposits not bearing interest	
843—Civil Deposits	
Revenue Deposits	Cr. 65,00,223
Public Works Deposits	Cr. 1,45,34,150
Forest Deposits	Dr. 1,65,817
Deposits received by Government Commercial Undertakings	Cr. 23,641
Deposits in connection with elections	Cr. 78,602
Other Deposit	Cr. 12,51,914
Total (b)—Deposits not bearing interest	Cr. 2,22,22,713
 (C)—Advances—	
850—Civil Advances—	
Forest Advances	Dr. 1,50,229
Other Advances	Dr. 11,32,853
Total—850—Civil Advances	Dr. 12,83,082
Total—C—Advances	Dr. 12,83,082
Total—K—Deposits and Advances	Cr. 2,09,39,631

No. 15—*Contd.*

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

PUBLIC ACCOUNT—*Contd.*

13,88,601	32,12,410	Cr. 46,75,414
1,37,68,523	55,56,400	Cr. 2,27,46,273
13,98,931	12,26,122	Cr. 6,992
..	..	Cr. 23,641
..	..	Cr. 78,602
82,77,757	24,57,709	Cr. 70,71,962
<u>2,48,33,812</u>	<u>1,24,53,641</u>	<u>Cr. 3,46,02,884</u>
..	..	Dr. 1,50,229
..	3,502	Dr. 11,36,355
..	3,502	Dr. 12,86,584
..	3,502	Dr. 12,86,584
<u>2,48,33,812</u>	<u>1,24,57,143</u>	<u>Cr. 3,33,16,300</u>

STATEMENT

Head of Account 1	Opening balance 2
	Rs.
	PART III—
L—Suspense and Miscellaneous—	
(b) Suspense	
858—Suspense Accounts	
Suspense Account (Civil)	Dr. 4,76,05,323(b)
Cash Settlement	
Suspense Account	Dr. 948
Total—858—Suspense	Dr. 4,76,06,271(b)
Account	
Total—(b)—Suspense	Dr. 4,76,06,271(b)
(C)—Other Accounts	
870—Cheques and Bills	
Treasury cheques	Cr. 3,28,96,062
Total—870—Cheques	
and Bills	Cr. 3,28,96,062
871—Departmental	
Balances Civil	Cr. 19,31,088
Total—871—Departmental Balances	Cr. 19,31,088
872—Permanent Cash Imprest Civil	Dr. 35,57,124
Total—872—Permanent Cash Imprest	Dr. 35,57,124

(b) Differs from the last year's closing balance by Rs. 1,07,14,725 in rectifi-State Govt. as well as modification made as per recommendation of Eighth 16.

No. 15—Contd.

Receipts 3	Disbursements 4	Closing balance 5
Rs.	Rs.	Rs.
PUBLIC ACCOUNT—Contd.		
5,71,926	26,24,617	Dr. 4,96,58,014(b)
..	..	Dr. 948
<hr/> 5,71,926	<hr/> 26,24,617	<hr/> Dr. 4,96,58,962(b)
<hr/> 5,71,926	<hr/> 26,24,617	<hr/> Dr. 4,97,58,962(b)
 54,29,71,285	 56,04,87,226	 Cr. 1,53,80,121
<hr/> 54,29,71,285	<hr/> 56,04,87,226	<hr/> Cr. 1,53,80,121
 8,77,33,226	 8,91,25,349	 Cr. 5,38,965
<hr/> 8,77,33,226	<hr/> 8,91,25,349	<hr/> Cr. 5,38,965
..	..	Dr. 35,57,124
<hr/> ..	<hr/> ..	<hr/> Dr. 35,57,124

cation of misclassification detected as a result of reconciliation with the Finance Commission. Also refer footnote below Statements Nos. 3, 14 and

STATEMENT

Head of Account 1	Opening balance 2
	Rs.

PART—III

L—Suspense and Miscellaneous

873—Cash Balance	
Investment Account	Dr. 4,29,28,420

Total—873—Cash Balance	
Investment Account	Dr. 4,29,28,420

L—Suspense and Miscellaneous

Total—Suspense and Miscellaneous	Dr. 5,92,64,665
-------------------------------------	-----------------

No. 15—Contd.

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

PUBLIC ACCOUNT—Contd.

..	..	Dr. 4,29,28,420
..	..	Dr. 4,29,28,420
63,12,76,437	65,22,37,192	Dr. 8,02,25,420
Total—	Total—	Total—
Total—	Total—	Total—

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STATEMENT

Head of Account	Opening balance
1	2

PART III—

M—Remittances

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

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

Public Works Remittances	Cr. 4,68,94,200
Forest Remittances	Cr. 2,50,21,899
Other Departmental Remittances	Dr. 1,86,51,868
Total—882	Dr. 4,05,24,169
Total—(a)—Money Orders, etc.	Dr. 4,05,24,169

No. 15—*Contd.*

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

PUBLIC ACCOUNT—*Contd.*

18,90,55,958	1,64,63,684	Cr. 12,56,98,074
4,03,72,332	49,69,393	Cr. 6,04,24,838
40,15,51,787	65,26,99,089	Dr. 26,97,99,170
<hr/>	<hr/>	<hr/>
63,09,80,077	67,41,32,166	Dr. 8,36,76,258
<hr/>	<hr/>	<hr/>
63,09,80,077	67,41,32,166	Dr. 8,36,76,258
<hr/>	<hr/>	<hr/>

STATEMENT

Head of Account	Opening balance
1	2
	Rs.
	PART—III
M—Remittances—Contd.	
(b)—Inter Government Adjustment Accounts	
886—Adjusting Account between Central and State Government	
Other Items	Dr. 81,690
Total—886	Dr. 81,690
Total — (b) —Inter Government adjustment Accounts	Dr. 81,690
Total — (M)—Remittances	Dr. 4,06,05,859
Total — Part III— Public Account	Dr. 3,92,37,547(b)
Total — Receipts/Disbursements (Parts I, II & III)	
N — Cash Balance	
899—Cash Balance	
Deposits with Other Banks	
Total N — Cash Balance	
Grand Total	

(a) "As per records of State Bank of Sikkim the Cash balance was Rs.

(b) Differs from the last year's closing balance by Rs. 1,07,14,725 in the State Govt. as well as modification made as per recommendation of 3, 14 and 16.

(c) Includes Rs. 12,00,000 on account of adjustment of the write off in recommendation of the Eighth Finance Commission.

No. 15—Concl'd.

Receipts	Disbursements	Closing balance
3	4	5
Rs.	Rs.	Rs.
PUBLIC ACCOUNT—Concl'd.		
..	..	Dr. 81,690
..	..	Dr. 81,690
..	..	Dr. 81,690
63,09,80,077	67,41,32,166	Dr. 8,37,57,948
1,29,83,80,996	1,34,16,51,244	Dr. 8,25,07,795(b)
2,54,22,43,002(c)	2,49,75,65,120(c)	
(—) 79,83,225	3,66,94,657	
(—) 79,83,225	3,66,94,657(a)	
2,53,42,59,777(c)	2,53,42,59,777(c)	

4,93.00 lakhs. The discrepancy of Rs. 1,26.05 lakhs is under reconciliation." rectification of misclassification detected as a result of reconciliation with Eighth Finance Commission. Also refer footnote below Statements No.

respect of Central loan consolidated, rescheduled and repayment as per the

STATEMENT No. 16—DETAILED STATEMENT
INTEREST BEARING OBLIGATIONS OF

Description of Debt

1

E—Public Debt

603—Internal Debt of the State Government

Loans from the Life Insurance Corporation of India

Loans from the Rural Electrification Corporation

Loans from other Institutions

Total—603—Internal Debt of the State Government

604—Loans and Advances from the Central Government

A—Non-Plan Loans

Share of Small Savings Collections

OF DEBT AND OTHER
GOVERNMENT

Balance on 1st April 1986	Additions during the year	Discharges during the year	Balance on 31st March 1987
2	3	4	5
Rs.	Rs.	Rs.	Rs.
50,16,000	..	2,40,000	47,76,000
5,88,84,700(a)	3,44,33,600		9,33,18,300
1,13,99,500(a)	..	7,51,100	1,06,48,400
<u>7,53,00,200(a)</u>	<u>3,44,33,600</u>	<u>9,91,100</u>	<u>10,87,42,700</u>
1,94,92,000(a)	6,00,000	24,000	2,00,68,000

 Description of Debt

1

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

B—Loans for State/Union Territory

Plan Schemes

Block loans

Natural Calamities

Drought Relief

D—Loans for Centrally sponsored
Plan SchemesPolice-Modernisation of
Police Force

House Building Advances

Soil and Water Conservation—

Integrated Soil Conservation in Himalayas

Soil Conservation in the

Catchment of River Valley Tista—

Village and Small Industries—

District Industries Project Programme

Dairy Development—

Programme of Milk Production
and Marketing in Sikkim

Roads of Economic Importance

Roads of Inter-State Importance

No. 16—Contd.

Balance on 1st April 1986 2	Additions during the year 3	Discharges during the year 4	Balance on 31st March 1987 5
Rs.	Rs.	Rs.	Rs.
8,88,02,664(a)	5,93,90,000	60,89,336	14,21,03,328
5,18,700			
(—)1,57,500			
3,61,200(a)	2,03,500	14,700	5,50,000
5,40,000(a)	10,30,000	1,03,000	14,67,000
26,33,332(a)	14,69,000	2,24,604	38,77,728
19,08,332(a)	28,25,000	1,86,668	45,46,664
22,916(a)	..	2,084	20,832
7,20,000(a)	33,00,000	1,62,000	38,58,000

STATEMENT

 Description of Debt

1

Loans for Jorethang
Development Programme.
Agriculture Fertilizer
Transmission and Distribution
Schemes (Power project).
Loans for Rural Electrification
Total—D—Loans for Centrally
Sponsored Plan Schemes—

E—Ways and Means Advances—
Ways and Means Advances
for Plan Schemes—
Other Ways and Means Advances

F—Pre 1979-80
Consolidated Loans
for Productive and Semi-
Productive Purposes
Pre 1984-85 Consolidated Loans
1979-84 Consolidated Loan

Total—604—Loans and Advances from the Central
Government

Total—E—Public Debt

I—Small Savings, Provident Funds, etc.

(b) Provident Funds

805—State Provident Funds

No. 16—*Contd.*

Balance on 1st April 1986 2	Additions during the year 3	Discharges during the year 4	Balance on 31st March 1987 5
Rs.	Rs.	Rs.	Rs.
..
61,85,780(a)	88,27,500	6,93,056	1,43,20,224
1,15,00,000	..	..	1,15,00,000
3,75,48,093(a)	..	12,60,093	3,62,88,000
12,15,93,032	..	41,61,032(b)	11,74,32,000
28,51,21,569(a)	6,88,17,500	1,22,27,517(b)	34,17,11,552
36,04,21,769(a)	10,32,51,100	1,32,18,617(b)	45,04,54,252
3,52,75,657(a)	1,12,39,903	28,24,743(b)	4,36,90,817

STATEMENT

Description of Debt		
1	2	3
	Rs.	Rs.

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

GRAND TOTAL

(a) Differs from the closing balance shown in the Finance Accounts for result of reconciliation with the State Govt. as well as modification made as below Statement No. 15.

(b) Includes Rs. 12,00,000 in respect of Central Loans consolidated and duly reconciled with State Government.

No. 16—*Concl.*

Balance on 1st April 1986	Additions during the year	Discharges during the year	Balance on 31st March 1987
4	5	6	7
Rs.	Rs.	Rs.	Rs.
1,26,537	50,767	..	1,77,304
<u>3,54,02,194</u>	<u>1,12,90,670</u>	<u>28,24,743</u>	<u>4,38,68,121</u>
<u>39,58,23,963(a)</u>	<u>11,45,41,770</u>	<u>1,60,43,360(b)</u>	<u>49,43,22,373</u>

1985-86 on account of rectification of misclassification detected as a per recommendation of Eighth Finance Commission. Also refer footnote (b) rescheduled as per the recommendation of Eighth Finance Commission

STATEMENT No. 17—DETAILED STATEMENT

Head of Account	Balance on 1st April 1986	Advanced during the year
1	2	3
	Rs.	Rs.
F—Loans and Advances—		
Loans for Social and Community Services		
680—Loans for Medical—		
Other Loans	(—) 650	..
Total	<u>(—) 650</u>	..
683—Loans for Housing		
Loans to Housing Boards, Corporations, <i>etc.</i>	47,92,833	..
Total	<u>47,92,833</u>	..
Total—Loans for Social and Community Services	<u>47,92,183</u>	..

OF LOANS AND ADVANCES BY GOVERNMENT

Total	Recovered during the year	Balance on 31st March 1987	Interest received and credited to Revenue
4	5	6	7
Rs.	Rs.	Rs.	Rs.
(—) 650	..	(—) 650	
	
<u>(—) 650</u>	..	<u>(—) 650</u>	
	..		
47,92,833	..	47,92,833	
<u>47,92,833</u>	..	<u>47,92,833</u>	
	..		
<u>47,92,183</u>	..	<u>47,92,183</u>	

STATEMENT

Head of Account	Balance on 1st April 1986	Advanced during the year
1	2	3
	Rs.	Rs.
F—Loans and Advance—Contd.		
Loans for Economic Services—Contd.		
(i) Loans for General Economic Services		
698—Loans for Co-operation—		
Credit Co-operative—		
Loans to Sikkim Consumer Co-operative Society	2,28,740	..
Other Co-operatives	8,77,392	..
Total	<u>11,06,132</u>	<u>..</u>
700—Loans to General Financial and Trading Institutions—		
Loans to Trading Institutions		
Loans to State Trading Corporation, Sikkim	8,00,000	..
Total	<u>8,00,000</u>	<u>..</u>
Total—(i)—Loans for General Economic Services	<u>19,06,132</u>	<u>..</u>

No. 17—Contd.

Total	Recovered during the year	Balance on 31st March 1987	Interest received and credited to Revenue
4	5	6	7
Rs.	Rs.	Rs.	Rs.
2,28,740	..	2,28,740	
8,77,392	..	8,77,392	
<u>11,06,132</u>	..	<u>11,06,132</u>	
8,00,000	..	8,00,000	
<u>8,00,000</u>	..	<u>8,00,000</u>	
<u>19,06,132</u>	..	<u>19,06,132</u>	

STATEMENT

Head of Account	Balance on 1st April 1986	Advanced during the year
1	2	3
	Rs.	Rs.
F—Loans and Advances—Contd.		
(ii) Agriculture and Allied Services.		
705—Loans for Agriculture—		
Agriculture Farms—		
Advance to Cultivators	16,00,822	..
Total	16,00,822	..
710—Loans for Animal Husbandary—		
Piggery Development	4,16,238	..
Poultry Development	3,26,674	..
Loans to Sikkim Livestock Development Corporation	7,93,492	..
Other Loans	(—) 462	..
Total	15,35,942	..
711—Loans for Dairy		
Development—		
Loans for Dairy		
Development		
Milk Supply Schemes	13,12,871	..
Total	13,12,871	..

No. 17—Contd.

Total	Recovered during the year	Balance on 31st March 1987	Interest received and credited to Revenue
4	5	6	7
Rs.	Rs.	Rs.	Rs.
16,00,822	..	16,00,822	
<u>16,00,822</u>	..	<u>16,00,822</u>	
4,16,238	..	4,16,238	
3,26,674	..	3,26,674	
7,93,492	..	7,93,492	
(—) 462	..	(—) 462	
<u>15,35,942</u>	..	<u>15,35,942</u>	
13,12,871	..	13,12,871	
<u>13,12,871</u>	..	<u>13,12,871</u>	

*

* No interest was received

STATEMENT

Head of Account	Balance of 1st April 1986	Advanced during the year
1	2	3
	Rs.	Rs.
F—Loans and Advances—Contd.		
Loans for Economic Services—Contd.		
(ii) Loans for Agriculture and Allied Services—Concl'd.		
712—Loans for Fisheries		
Other Loans	4,82,771	..
Total	<u>4,82,771</u>	..
713—Loans for Forest—		
Forest Conservation and Development— Loans to wood working Centre	4,48,747	..
Total	<u>4,48,747</u>	..
Total (ii) Agricultural and Allied Services	<u>53,81,153</u>	..
(iii) Industry and Minerals		
720—Loans for Industrial Research and Development—		
Loans to Sikkim Jewels	38,37,500	..
Other Loans	14,78,592	..
Total	<u>53,16,092</u>	..

No. 17—Contd.

Total	Recovered during the year	Balance on 31st March 1987	Interest received and credited to Revenue
4	5	6	7
Rs.	Rs.	Rs.	Rs.
4,82,771	3,040	4,79,731	*
<u>4,82,771</u>	<u>3,040</u>	<u>4,79,731</u>	
4,48,747	..	4,48,747	
<u>4,48,747</u>	..	<u>4,48,747</u>	
53,81,153	3,040	53,78,113	*
<u>53,81,153</u>	<u>3,040</u>	<u>53,78,113</u>	
38,37,500	..	38,37,500	
14,78,592	..	14,78,592	
<u>53,16,092</u>	..	<u>53,16,092</u>	*

* No. Interest was received.

STATEMENT

Head of Account	Balance on 1st April 1986	Advanced during the year
1	2	3
	Rs.	Rs.
F—Loans and Advances—Contd.		
Loans for Economic Services—Contd.		
(iii) Industry and Minerals—Contd.		
721—Loans for village and small Industries—		
Small Scale Industries	(—) 52,048	..
Handloom Industries	76,456	..
Handicraft Industries	84,852	..
Loans to entrepreneurs		
Terms/Working Capital	47,167	..
Loans to entrepreneurs	27,684	..
Total	1,84,111	..
726—Loans for consumer Industries		
Loans to M/s Himal Laboratory (P) Ltd.	..	45,00,000
Total	..	45,00,000

No. 17—Contd.

Total	Recovered during the year	Balance on 31st March 1987	Interest received and credited to Revenue*
4	5	6	7
Rs.	Rs.	Rs.	Rs.
(—) 52,048	2,99,710	(—) 3,51,758	*
76,456	..	76,456	
84,852	..	84,852	
47,167	..	47,167	
27,684	..	27,684	
<u>1,84,111</u>	<u>2,99,710</u>	<u>(—)1,15,599</u>	
45,00,000	..	45,00,000	
<u>45,00,000</u>	..	<u>45,00,000</u>	

STATEMENT

Head of account	Balance on 1st April 1986	Advance during the year
1	2	3
	Rs.	Rs.
F—Loans and Advances—Contd.		
Loans for Economic Services—		
(iii) Industry and Minerals—		
Mining and Metallurgical Industries—		
728—Loans for Mining and Metallurgical Industries—		
Other Mining and Metallurgical Industries—		
Loans for Development of Sikkim Mining Corporation.	69,60,000	11,50,000
	<hr/>	<hr/>
Total	69,60,000	11,50,000
	<hr/>	<hr/>
Total—(iii) Loans for Industry and Minerals	1,24,60,203	56,50,000
	<hr/>	<hr/>
(iv) Loans for Communications		
744—Loans for other Transport and Communication Services—		
Tourism	6,91,920	..
	<hr/>	<hr/>
Total	6,91,920	..
	<hr/>	<hr/>

No. 17—Contd.

Total	Recovered during the year	Balance on 31st March 1987	Interest received and credited to Revenue*
4	5	6	7
Rs.	Rs.	Rs.	Rs.
81,10,000	..	81,10,000	*
81,10,000	..	81,10,000	
1,81,10,203	2,99,710	1,78,10,493	
6,91,920	2,05,805	4,86,115	*
6,91,920	2,05,805	4,86,115	

STATEMENT

Head of Account	Balance on Ist April 1986	Advanced during the year
1	2	3
	Rs.	Rs.
F—Loans and Advances—Contd.		
Loans for Economic		
Services—Concl'd.		
(iv)—Transport and		
Communications—Contd.		
Total—Loans for Economic Services	2,04,39,408	56,50,000
766—Loans to Government		
Servants, etc.		
House building Advance	1,65,55,016	23,56,361
Advance for purchase of Motor conveyance	4,17,605	93,077
Festival Advances	7,84,017	25,16,027
Other Advances	(—) 13,46,586	9,534
Total	<u>1,64,10,052</u>	<u>49,74,999</u>

No. 17--Contd.

Total	Recovered during the year	Balance on 31st March 1987	Interest received and credited to Revenue*
4	5	6	7
Rs.	Rs.	Rs.	Rs.
<u>2,60,89,408</u>	<u>5,08,555</u>	<u>2,55,80,853</u>	
<u>1,89,11,377</u>	<u>90,307</u>	<u>1,88,21,070</u>	
5,10,682	3,090	5,07,592	
33,00,044	2,46,985	30,53,059	
(—) 13,37,052	29,12,545	(—) 42,49,597	
<u>2,13,85,051</u>	<u>32,52,927</u>	<u>1,81,32,124</u>	

STATEMENT

Head of Account	Balance on 1st April 1986	Advanced during the year
1	2	3
	Rs.	Rs.
F—Loans and Advances—Concl'd.		
767—Miscellaneous Loans—		
Loans to M/S Jethmul Bhojraj and Company	65,17,984	..
Other Loans—		
Loans to Members of Legislative Assembly	1,029	..
Loans to individuals	50,000	..
Total	<u>65,69,013</u>	..
Total—F—Loans and Advances	<u>4,82,10,656</u>	<u>1,06,24,999</u>

No. 17—*Concl'd.*

Total	Recovered during the year	Balance on 31st March 1987	Interest received and credited to Revenue
4	5	6	7
Rs.	Rs.	Rs.	Rs.
65,17,984	..	65,17,984	
1,029	..	1,029	
50,000	..	50,000	
<u>65,69,013</u>	<u>..</u>	<u>65,69,013</u>	
<u>5,88,35,655</u>	<u>37,61,482</u>	<u>5,50,74,173</u>	

STATEMENT

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

Major Head of Accounts

1

726—Loans for Consumer Industries

728—Loans for Mining and
Metallurgical Industries

Total

No. 17—*Concl'd.*

Amount

2

Rs.

45,00,000

11,50,000

56,50,000



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

Name of Reserve Fund 1	Balance on 1st April, 1986			Balance on 31st March, 1987		
	Cash	Investment	Total	Cash	Investment	Total
	2 Rs.	3 Rs.	4 Rs.	5 Rs.	6 Rs.	7 Rs.
Reserve Fund not bearing Interest						
826—Depreciation/Renewal Reserve Funds						
Depreciation Reserve Funds of Government Commercial Department/Undertakings.	42,90,236	43,53,618	86,43,854	42,90,236	43,53,618	86,43,854
Depreciation Reserve Funds of Government Non-Commercial Departments	..	2,30,212	2,30,212	..	2,30,212	2,30,212
Total	<u>42,90,236</u>	<u>45,83,830</u>	<u>88,74,066</u>	<u>42,90,236</u>	<u>45,83,830</u>	<u>88,74,066</u>
829—Development and Welfare Fund Hospital Funds	916	..	916	916	..	916
Total—Reserve Funds not bearing Interest	<u>42,91,152</u>	<u>45,83,830</u>	<u>88,74,982</u>	<u>42,91,152</u>	<u>45,83,830</u>	<u>88,74,982</u>

