







FINANCE ACCOUNTS
1995 - 96

GOVERNMENT OF SIKKIM

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The following is a list of the members of the Physics Department who have received the degree of Doctor of Philosophy during the year 1954-55. The names are listed in alphabetical order of their last names. The number of theses defended is given in parentheses. The names of the advisors are given in parentheses after the names of the students. The names of the institutions where the students received their undergraduate degrees are given in parentheses after the names of the advisors.

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INTRODUCTORY

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

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

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

(i) Revenue - consisting of sections for 'Receipt heads (Revenue Accounts)' and Expenditure Heads (Revenue Accounts) :

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

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

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

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

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

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

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

2. Sectors and Heads of Accounts

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

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

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

3. Coding Pattern-

Major Heads :

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

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

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

Sub-Major Heads :

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

Minor Heads :

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

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

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

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

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

PART - 1

SUMMARISED STATEMENTS

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

Receipts	Actuals		Disbursements	Actuals	
	1994-95	1995-96		1994-95	1995-96
	(In lakhs of rupees)			(In lakhs of rupees)	
Receipt Heads			Expenditure Heads		
(Revenue Account)			(Revenue Account)		
A - Tax Revenue			A - General Services		
(a) Taxes on Income and Expenditure			(a) Organs of States		
0021- Taxes on Income Other than Corporation Taxes	5,17.55	6,55.31	2011 - Parliament/State/ Union Territory Legislature	83.70	1,20.77
			2012 - President, Vice-President/Governor/ Administrator of Union Territories	33.47	39.42
			2013 - Council of Ministers	1,43.70	2,38.80
			2014 - Administration of Justice	1,10.50	1,52.49
			2015 - Elections	1,48.91	55.22
Total - A(a) - Taxes on Income and Expenditure	<u>5,17.55</u>	<u>6,55.31</u>	Total - A - (a) Organs of State	<u>5,20.28</u>	<u>6,06.70</u>
(b) Taxes on Property and Capital Transactions			(b) Fiscal Services		
0029 - Land Revenue	10.73	14.76	(i) Collection of Taxes on Income and Expenditure		
0030 - Stamps and Registration Fees	23.32	33.52	2020 - Collection of Taxes on Income and Expenditure	15.69	15.13
			Total - A(b) (i)-Collection of Taxes on Income and Expenditure	<u>15.69</u>	<u>15.13</u>
Total - A(b)-Taxes on Property and Capital Transactions	<u>34.05</u>	<u>48.28</u>	(ii) Collection of Taxes on Property and Capital Transactions		
			2029 - Land Revenue	99.16	1,03.71
			Total - A(b)(ii) - Collection of Taxes on Property and Capital Transaction	<u>99.16</u>	<u>1,03.71</u>
(c) Taxes on Commodities and Services			(iii) Collection of Taxes on Commodities and Services		
0039 State Excise	6,88.81	10,63.99	2039 State Excise	1,09.17	3,01.77
0040 Sales Tax	5,11.61	7,39.33	2040 Sales Tax	18.88	24.60
0041 Taxes on Vehicles	62.11	1,25.07	2041 Taxes on Vehicles	9.93	10.77

STATEMENT No. 1 - Contd.

PART I - CONSOLIDATED FUND - Contd.

Receipts	Actuals		Disbursements	Actuals	
	1994-95 (In lakhs of rupees)	1995-96 (In lakhs of rupees)		1994-95 (In lakhs of rupees)	1995-96 (In lakhs of rupees)
Receipt Head (Revenue Account)			Expenditure Heads (Revenue Account)		
A - Tax Revenue - Concltd.			A - General Services - Contd.		
0045 Other Taxes and Duties on Commodities and Services	78.91	95.69	2045 Other Taxes and Duties on Commodities and Services	10.22	10.85
Total - A(c) - Taxes on Commodities and Services	<u>13,41.44</u>	<u>20,24.08</u>	Total-A(b)(iii)-Collection of Taxes on Commodities and Services	<u>1,48.20</u>	<u>3,47.99</u>
Total - A- Tax Revenue	<u>18,93.04</u>	<u>27,27.67</u>	Total-A(b) Fiscal Services	<u>2,63.05</u>	<u>4,66.83</u>
B- Non - Tax Revenue					
(b) Interest Receipt, Dividends and Profits			(c) Interest Payment and Servicing of Debt		
0049 Interest Receipts	34.59	1,12.91	2049 Interest Payments	26,13.25	28,99.64
0050 dividends and Profits	67.02	20.02			
Total-B(b)-Interest Receipts, Dividends and Profits	<u>1,01.61</u>	<u>1,32.93</u>	Total-A(c)-Interest payment and Servicing of Debt	26,13.25	28,99.64
(c) Other Non-Tax Revenue			(d) Administrative Services		
(i) General Services			2051 Public Service Commission	13.38	15.63
0051 Public Service Commission	0.02	0.64	2052 Secretariat-General Services	2,54.53	2,98.00
			2053 District Administration	1,00.79	1,14.31
			2054 Treasury and Accounts Administration	1,29.67	1,45.14
0055 Police	3.27	82.84	2055 Police	14,26.05	16,41.31
			2056 Jails	18.73	23.00
0058 Stationery and Printing	59.11	43.57	2058 Stationery and Printing	1,08.33	1,27.51
0059 Public Works	41.39	59.31	2059 Public Works	2,94.88	4,35.85
0070 Other Administrative Services	82.48	83.24	2070 Other Administrative Services	2,15.01	2,36.40
			Total-A(d)-Administrative Services	<u>25,61.37</u>	<u>30,37.15</u>
			(e) Pensions and Miscellaneous General Services		
0071 Contributions and Rec- -overies towards Pension and other Retirement Benefits	0.28	1.61	2071 Pensions and Other Retirement Benefit	3,03.74	3,66.16

STATEMENT No. 1 - Contd.

PART I - CONSOLIDATED FUND - Contd.

Receipts	Actuals		Disbursements	Actuals	
	1994-95	1995-96		1994-95	1995-96
	(In lakhs of rupees)			(In lakhs of rupees)	
Receipt Head (Revenue Account) B - Non-Tax Revenue - Contd.			Expenditure Heads (Revenue Account) A - General Services - Concltd.		
0075 Miscellaneous General Services	3,12,91.01	6,02,27.04	2075 Miscellaneous General Services	3,06,53.66	5,92,09.02
Total-B(c) (i)- General Services	<u>3,14,77.56</u>	<u>6,04,98.25</u>	Total-A(e)-Pension and Miscellaneous General Services	<u>3,09,57.40</u>	<u>5,95,75.18</u>
			Total-A-General Services	<u>3,69,15.35</u>	<u>6,65,85.50</u>
(ii) Social Services			B - Social Services		
0202 Education, Sports, Art and Culture	12.12	10.95	(a) Education, Sports, Art and Culture		
			2202 General Education	38,92.80	45,45.43
			2204 Sports and Youth Services	43.99	1,14.05
			2205 Art and Culture	70.63	98.97
			Total-B(a) Education, Sports, Art and Culture	<u>40,07.42</u>	<u>47,58.45</u>
0210 Medical and Public Health	8.51	21.18	(b) Health and Family Welfare		
			2210 Medical and Public Health	12,02.00	15,61.05
			2211 Family Welfare	2,39.04	3,52.05
			Total - B(b) Health and Family Welfare	<u>14,41.04</u>	<u>19,13.10</u>
0215 Water Supply and Sanitation	8.73	12.43	(c) Water Supply, Sanitation, Housing and Urban Development		
0216 Housing	..	0.03	2215 Water Supply and Sanitation	5,31.12	6,50.36
			2216 Housing	3,79.44	14,16.91
			2217 Urban Development	1,68.66	3,28.71
			Total-B(c)-Water Supply, Sanitation, Housing and Urban Development	<u>10,79.22</u>	<u>23,95.98</u>
0220 Information and Publicity	1.80	1.81	(d) Information and Broadcasting		
			2220 Information and Publicity	83.01	92.81
			Total-B(d) Information and Broadcasting	<u>83.01</u>	<u>92.81</u>

STATEMENT No. 1 - Contd.

PART I - CONSOLIDATED FUND - Contd.

Receipts	Actuals		Disbursements	Actuals	
	1994-95	1995-96		1994-95	1995-96
	(In lakhs of rupees)			(In lakhs of rupees)	
Receipt Head			Expenditure Heads		
(Revenue Account)			(Revenue Account)		
B - Non-Tax Revenue - Contd.			B - Non-Tax Revenue - Concl'd.		
			(e) Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes		
			2225 Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	1,58.93	2,12.94
			Total-B(e)-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	<u>1,58.93</u>	<u>2,12.94</u>
			(f) Labour and Labour Welfare		
0230 Labour and Employment	1.45	2.39	2230 Labour and Employment	28.67	37.73
			Total - B(f) - Labour and Labour Welfare	<u>28.67</u>	<u>37.73</u>
			(g) Social Welfare and Nutrition		
0235 Social Security and Welfare	0.49	1.18	2235 Social Security and Welfare	1,44.14	2,03.30
0250 Other Social Services	0.39	..	2236 Nutrition	1,77.74	2,56.62
			2245 Relief on account of Natural Calamities	3,02.70	6,01.24
			Total-B(g)-Social Welfare and Nutrition	<u>6,24.58</u>	<u>10,61.16</u>
			(h) Others-		
			2250 Other Social Services	55.60	58.21
			2251 Secretariat-Social Services	17.64	20.04
Total-B(c)(ii)-Social Services	<u>33.49</u>	<u>49.97</u>	Total - B(h) - Others	<u>73.24</u>	<u>78.25</u>
			Total - B- Social Services	<u>74,96.11</u>	<u>1,05,50.42</u>
(iii) Economic Services			C - Economic Services -		
			(a) Agriculture and Allied Activities -		
0401 Crop Husbandry	39.49	44.41	2401 Crop Husbandry	10,55.71	13,40.81
			2402 Soil and Water Conservation	3,61.13	3,33.23
0403 Animal Husbandry	13.70	16.69	2403 Animal Husbandry	3,91.05	6,13.49
0404 Dairy Development	0.02	0.01	2404 Dairy Development	1,60.03	2,39.34
0405 Fisheries	0.49	0.65	2405 Fisheries	57.29	68.39
0406 Forestry and Wild Life	1,28.74	1,93.73	2406 Forestry and Wild Life	12,32.91	15,90.60
0407 Plantations	1,49.69	1,71.95	2407 Plantations	65.17	1,14.50
0408 Food Storage and Warehousing	1.73	2.47	2408 Food Storage and Warehousing	80.20	1,20.44
			2415 Agricultural Research and Education	60.70	98.24
0425 Co-operation	..	0.15	2425 Co-operation	1,26.28	1,29.95

STATEMENT No. 1 - Contd.

PART I - CONSOLIDATED FUND - Contd.

Receipts	Actuals		Disbursements	Actuals	
	1994-95	1995-96		1994-95	1995-96
	(In lakhs of rupees)			(In lakhs of rupees)	
Receipt Head			Expenditure Heads		
(Revenue Account)			(Revenue Account)		
B - Non-Tax Revenue - Contd.			C- Economic Services - Contd.		
0435 Other Agricultural Programmes	0.30	0.03	2435 Other Agricultural Programmes	60.72	76.90
			Total - C(a) - Agriculture and Allied Activities	<u>36,51.20</u>	<u>47,25.89</u>
			(b) Rural Development -		
			2501 Special Programmes for Rural Development	58.51	1,61.53
			2505 Rural Employment	77.16	6,42.00
0515 Other Rural Development Programmes	0.48	4.33	2515 Other Rural Development Programmes	<u>1,28.45</u>	<u>2,79.25</u>
			Total-C(b) Rural Development	<u>2,64.12</u>	<u>10,82.78</u>
			(d) Irrigation and Flood Control		
0702 Minor Irrigation	0.19	0.31	2702 Minor Irrigation	2,67.57	2,86.50
			2705 Command Area Development	3.55	5.77
			2711 Flood Control and Drainage	16.67	41.01
			Total-C(d)-Irrigation and Flood Control	<u>2,87.79</u>	<u>3,33.28</u>
			(e) Energy		
0801 Power	3,84.89	6,08.35	2801 Power	10,25.31	12,64.74
0810 Non Conventional Sources of Energy	3.62	2.89	2810 Non Conventional Sources of Energy	<u>35.51</u>	<u>69.17</u>
			Total - C(e) - Energy	<u>10,60.82</u>	<u>13,33.91</u>
			(f) Industry and Minerals		
0851 Village and Small Industries	32.51	54.40	2851 Village and Small Industries	2,54.97	3,35.90
0852 Industries	7.65	4.16	2852 Industries	1.99	3.00
0853 Non-ferrous Mining and Metallurgical Industries	..	7.20	2853 Non-ferrous Mining and Metallurgical Industries	<u>34.04</u>	<u>52.90</u>
			Total-C(f)-Industry and Minerals	<u>2,91.00</u>	<u>3,91.80</u>
			(g) Transport		
			3054 Roads and Bridges	10,24.92	11,76.12
1055 Road Transport	8,19.44	8,47.10	3055 Road Transport	<u>13,03.28</u>	<u>13,77.22</u>
			Total-C(g)-Transport	<u>23,28.20</u>	<u>25,53.34</u>
			(i) Science Technology and Environment		
			3425 Other Scientific Research	39.20	63.94
			3435 Ecology and Environment	35.47	39.51
			Total-C(i)-Science Technology and Environment	<u>74.67</u>	<u>1,03.45</u>

STATEMENT No. 1 - Contd.

PART I - CONSOLIDATED FUND - Contd.

Receipts	Actuals		Disbursements	Actuals	
	1994-95 (In lakhs of rupees)	1995-96		1994-95 (In lakhs of rupees)	1995-96
Receipt Head (Revenue Account) B - Non-Tax Revenue - Concl'd.			Expenditure Heads (Revenue Account) C - Economic Services - Concl'd.		
			(j) General Economic Services		
			3451 Secretariat - Economic Services	38.23	56.60
1452 Tourism	19.49	31.95	3452 Tourism	1,60.67	2,51.59
			3454 Census Surveys and Statistics	39.32	45.47
1475 Other General Economic Services	0.87	1.21	3456 Civil Supplies	0.10	54.07
Total - B(c) (iii) Economic Services	<u>16,03.30</u>	<u>19,91.99</u>	3475 Other General Economic Services	34.16	50.18
Total - B(c) - Other Non-Tax Revenue	3,31,14.35	6,25,40.21	Total-C (j)-General Economic Services	<u>2,72.48</u>	<u>4,57.91</u>
Total-B-Non-Tax Revenue	<u>3,32,15.96</u>	<u>6,26,73.14</u>	Total - C - Economic Services	<u>82,30.28</u>	<u>1,09,82.36</u>
C - Grants-in-aid and Contributions					
1601 - Grants-in-aid from Central Government	1,58,55.30	2,42,09.90			
1603 - States, Share of Union Excise Duties	36,62.00	45,10.00			
Total - C-Grants-in-aid and Contributions	<u>1,95,17.30</u>	<u>2,87,19.90</u>			
Total - Receipt Heads (Revenue Account)	<u>5,46,26.30</u>	<u>9,41,20.71</u>	Total - Expenditure Heads (Revenue Account)	<u>5,26,41.74</u>	<u>8,81,18.28</u>
			(Revenue Surplus)	<u>19,84.56</u>	<u>60,02.43</u>
			(2) Capital, Public Debt, Loan, etc.		
			Expenditure Heads (Capital Account)	<u>66,77.65</u>	<u>1,01,16.90</u>
E - Public Debt			E - Public Debt		
6003 Internal Debt of State Government	<u>14,27.50</u>	<u>16,03.00</u>	6003 Internal Debt of the State Government	2,95.80	3,80.84
6004 Loans and Advances from the Central Government	16,08.54	20,08.75	6004 Loans and Advances from the Central Government	4,30.24	5,38.14
Total -E - Public Debt	<u>30,36.04</u>	<u>36,11.75</u>	Total - E - Public Debt	<u>7,26.04</u>	<u>9,18.98</u>
F - Loans and Advances	2,16.41	2,01.68	F - Loans and Advances	92.45	96.20
Total - Consolidated Fund	<u>5,78,78.75</u>	<u>9,79,34.14</u>	Total - Consolidated Fund	<u>6,01,37.88</u>	<u>9,92,50.36</u>

STATEMENT No. 1 - Contd.

PART II - CONTINGENCY FUND

Receipts	Actuals		Disbursements	Actuals	
	1994-95	1995-96		1994-95	1995-96
	(In lakhs of rupees)			(In lakhs of rupees)	
Receipt Head (Revenue Account)			Expenditure Heads (Revenue Account)		
8000 Contingency Fund	<u>2.67</u>	..	8000 Contingency Fund	..	..
Total - Contingency Fund	<u>2.67</u>	..	Total - Contingency Fund	..	..

PART III - PUBLIC ACCOUNT

I - Small Savings, Provident Funds, etc.			I - Small Savings, Provident Funds, etc.		
(b) Provident Funds - Insurance and Pension Funds	11,79.77	12,37.65	(b) Provident Funds Insurance Funds	6,15.12	6,36.26
Total - I - Small Savings Provident Funds, etc.	<u>11,79.77</u>	<u>12,37.65</u>	Total - I - Small Savings, Provident Funds, etc.	<u>6,15.12</u>	<u>6,36.26</u>
J. Reserve Funds - General and other Reserve Funds	<u>3,00.00</u>	<u>5,90.00</u>	J. Reserve Funds - General and other Reserve Funds	<u>2,22.01</u>	<u>5,66.36</u>
Total - J - Reserve Funds	<u>3,00.00</u>	<u>5,90.00</u>	Total - J - Reserve Funds	<u>2,22.01</u>	<u>5,66.36</u>
K - Deposits and Advances			K - Deposits and Advances		
(b) Deposits not bearing interest	6,37.96	9,50.04	(b) Deposits not bearing interest	6,51.39	8,92.99
(c) Civil Advances	..	..	(c) Civil Advances	3.13	..
Total -K- Deposits and Advances	<u>6,37.96</u>	<u>9,50.04</u>	Total - K - Deposits and Advances	<u>6,54.52</u>	<u>8,92.99</u>
L - Suspense and Miscellaneous			L - Suspense and Miscellaneous		
(b) Suspense	(-) 9.09	30.53	(b) Suspense	(-) 1,47.34	10.24
(c) Other Accounts	2,43,44.39	3,07,40.43	(c) Other Accounts	2,33,77.00	3,10,07.59
Total - L - Suspense and Miscellaneous	<u>2,43,35.30</u>	<u>3,07,70.96</u>	Total - L - Suspense and Miscellaneous	<u>2,32,29.66</u>	<u>3,10,17.83</u>
M - Remittances			M - Remittances		
(a) Money Orders, Remittances and Adjustments between the Officers rendering accounts to the same Accountant General, etc. and other Remittances	1,21,72.52	1,87,13.19	(a) Money Orders, Remittances and Adjustments between the Officers rendering accounts to the same Accountant General, etc. and other Remittances	1,14,86.32	1,83,11.05
Total - M - Remittances	<u>1,21,72.52</u>	<u>1,87,13.19</u>	Total - M - Remittances	<u>1,14,86.32</u>	<u>1,83,11.05</u>
Total - Public Account	<u>3,86,25.55</u>	<u>5,22,61.84</u>	Total - Public Account	<u>3,62,07.63</u>	<u>5,14,24.49</u>
Total - Receipts (Parts I, II and III)	<u>9,65,06.97</u>	<u>15,01,95.98</u>	Total - Disbursements (Parts I,II and III)	<u>9,63,45.51</u>	<u>15,06,74.85</u>
N - Cash Balance	<u>16,45.94</u>	<u>18,07.40</u>	Closing Cash Balance	<u>18,07.40</u>	<u>13,28.53</u>
GRAND TOTAL	<u>9,81,52.91</u>	<u>15,20,03.38</u>	GRAND TOTAL	<u>9,81,52.91</u>	<u>15,20,03.38</u>

STATEMENT No. 1 - Contd.

Explanatory Notes :-

1. There was a revenue surplus of Rs. 60.02 crores in 1995-96 against a surplus of Rs. 19.84 crores in 1994-95. Taking into accounts the transactions other than Revenue Accounts also, there was an overall deficit of Rs. 4.79 crores in 1995-96 against overall surplus of Rs. 1.61 crore in 1994-95. The details are given below :-

	1994-95	1995-96
	(In crores of rupees)	
Opening Cash Balance	(+)	18.07
Part I - Consolidated Fund		
(a) Transactions of Revenue Account		
Receipt Heads	(+)	9,41.20
Expenditure Heads	(-)	8,81.18
Net Revenue Surplus	(+)	60.02
(b) Transactions other than Revenue Account		
Capital Account - Net	(-)	1,01.17
Public Debt - Net	(+)	26.93
Loans and Advances - Net	(+)	1.05
Part II - Contingency Fund - Net	(+)	0.03
Part III - Public Account - Net	(+)	8.38
Closing Balance	(+)	13.28
Overall Surplus/Deficit	(+)	4.79

2. Receipts from the Government of India :-

Of the total revenue receipts of Rs. 9,41,20.71 lakhs in 1995-96; Rs. 2,87,19.90 lakhs (31 percent of the total Revenue Receipts) were received from Government of India, as shown below :-

	(In lakhs of rupees)
(i) Non-Plan Grants	51,38.00
(ii) Grants for State Plan Schemes	1,62,35.19
(iii) Grants for Central Plan Schemes	1,17.31
(iv) Grants for Centrally Sponsored Plan Schemes	27,19.40
(v) States' Share of Union Excise Duties	45,10.00
Total	<u>2,87,19.90*</u>

3. Revenue Receipts :-

The increase of Rs. 394,94.41 lakhs in revenue receipts from Rs. 5,46,26.30 lakhs in 1994-95 to Rs. 9,41,20.71 lakhs in 1995-96 was mainly due to more receipts of Grants - in-aid from Central Government. Increase in revenue was as under:-

Serial No.	Major Heads of Account	Actuals		Increase
		1994-95	1995-96	
(In lakhs of rupees)				
1.	0021 - Taxes on Income other than Corporation Tax Increase was due to more realisation of Income Tax levied under State laws	5,17.55	6,55.31	1,37.76
2.	0030 - Stamps and Registration Fees Increase was due to more realisation on account of sale of Judicial Stamps	23.32	33.52	10.20

STATEMENT No. 1 - Concl'd.

Serial No.	Major Heads of Account	Actuals		Increase
		1994-95	1995-96	
		(In lakhs of rupees)		
3.	0039 - State Excise Increase was due to more realisation of excise duty from foreign liquors and spirit	6,88.81	10,63.99	3,75.18
4.	0040 - Sales Tax Increase was due to more realisation Under State Sales Tax Act	5,11.61	7,39.33	2,27.72
5.	0075 - Miscellaneous General Services Increase was due to more realisation of receipts from State Lotteries	3,12,91.01	6,02,27.04	2,89,36.03

4. Expenditure on Revenue Account :-

* The Increase of Rs. 3,54,76.54 lakhs in the Revenue Account (Rs. 5,26,41.74 lakhs in 1994-95 to Rs. 8,81,18.28 lakhs in 1995-96) was mainly as under :-

Serial No.	Major Heads of Account	Actuals		Increase
		1994-95	1995-96	
		(In lakhs of rupees)		
1.	2049 - Interest Payments Increase was due to more expenditure incurred towards interest payment on loans and advances from Central Government, other internal debt and State General Provident Fund	26,13.25	28,99.64	2,86.39
2.	2055 - Police Increase was due to more expenditure incurred towards State Head Quarters Police, Special Police, Training and District Police Force	14,26.05	16,41.31	2,15.26
3.	2059 - Public Works Increase was due to more expenditure incurred towards Direction and Administration, Maintenance, Repairs and furnishing of Government Buildings	2,94.88	4,35.85	1,40.97
4.	2075 - Miscellaneous General Services Increase was due to more expenditure incurred on State Lotteries	3,06,53.66	5,92,09.02	2,85,55.36
5.	2202 - General Education Increase was due to more expenditure incurred towards Elementary Education	38,92.80	45,45.43	6,52.63

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

STATEMENT No. 2 - CAPITAL OUTLAY - PROGRESSIVE CAPITAL OUTLAY TO END OF 1995 -96

Sl. No.	Major heads of Account	Expenditure to end of 1994 - 95	Expenditure during 1995 - 96	Total
1.	2.	3.	4.	5.
<i>(In lakhs of rupees)</i>				
A -	Capital Account of General Services -			
1.	4059 - Capital Outlay on Public Works	<u>29,96.33</u>	<u>5,17.91</u>	<u>35,14.24</u>
	Total - A - Capital Account of General Services	<u>29,96.33</u>	<u>5,17.91</u>	<u>35,14.24</u>
B -	Capital Account of Social Services -			
(a)	Education, Sports, Art and Culture			
2.	4202 - Capital Outlay on Education, Sports, Art and Culture	<u>28,52.03</u>	<u>3,68.53</u>	<u>32,20.56</u>
	Total - B(a) Education, Sports, Art and Culture	<u>28,52.03</u>	<u>3,68.53</u>	<u>32,20.56</u>
(b)	Health and Family Welfare			
3.	4210 - Capital Outlay on Medical and Public Health	<u>37,08.99</u>	<u>8,34.47</u>	<u>45,43.46</u>
	Total - B(b) - Health and Family Welfare	<u>37,08.99</u>	<u>8,34.47</u>	<u>45,43.46</u>
(c)	Water Supply, Sanitation, Housing and Urban Development			
4.	4215 - Capital Outlay on Water Supply and Sanitation	65,10.17	15,22.48	80,32.65
5.	4216 - Capital Outlay on Housing	15,83.50	3,73.44	19,56.94
6.	4217 - Capital Outlay on Urban Development	2,62.12	1,16.43	3,78.55
	Total B(c)-Water Supply, Sanitation, Hosuing and Urban Development	<u>83,55.79</u>	<u>20,12.35</u>	<u>1,03,68.14</u>
(e)	Welfare of Scheduled Castes/Tribes and other Backward Classes			
7.	4225 - Capital Outlay on Welfare of Scheduled Castes/Tribes and other Backward Classes	<u>6.44</u>	..	<u>6.44</u>
	Total - B(e) - Welfare of Scheduled Castes etc.	<u>6.44</u>	<u>..</u>	<u>6.44</u>
(g)	Social Welfare and Nutrition			
8.	4235 - Capital Outlay on Social Security and Welfare	<u>37.79</u>	<u>5.06</u>	<u>42.85</u>
	Total - B (g)-Social Welfare and Nutrition	<u>37.79</u>	<u>5.06</u>	<u>42.85</u>
(h)	Others			
9.	4250 - Capital Outlay on other Social Services	<u>1.82</u>	..	<u>1.82</u>
	Total - B(h) - Others	<u>1.82</u>	<u>..</u>	<u>1.82</u>
	Total - B - Capital Account of Social Services	<u>1,49,62.86</u>	<u>32,20.41</u>	<u>1,81,83.27</u>
C -	Capital Account of Economic Services -			
(a)	Capital Account of Agriculture and Allied Activities			
10.	4401 - Capital Outlay on Crop Husbandry	3,98.72	47.38	4,46.10
11.	4403 - Capital Outlay on Animal Husbandry	4,52.87	36.97	4,89.84
12.	4404 - Capital Outlay on Dairy Development	1,87.76	..	1,87.76
13.	4405 - Capital Outlay on Fisheries	1,72.21	19.01	1,91.22
14.	4406 - Capital Outlay on Forestry and Wild Life	38.96	24.03	62.99
15.	4408 - Capital Outlay on Food, Storage and Warehousing	5,70.74	58.89	6,29.63

STATEMENT No. 2 - Concl.

Sl. No.	Major heads of Account	Expenditure to end of 1994 - 95	Expenditure during 1995 - 96	Total
1.	2.	3.	4.	5.
			<i>(In lakhs of rupees)</i>	
16.	4415 - Capital Outlay on Agricultural Research and Education	11.42	..	11.42
17.	4425 - Capital Outlay on Co-operation	2,53.21	..	2,53.21
18.	4435 - Capital Outlay on other Agricultural Programmes	11.44	..	11.44
	Total - C(a) - Capital Account of Agriculture and Allied Activities	<u>20,97.33</u>	<u>1,86.28</u>	<u>22,83.61</u>
(e)	Capital Account of Energy			
19.	4801 - Capital Outlay on Power Projects	1,82,68.64	30,43.97	2,13,12.61
	Total - C(e) - Capital Account of Energy	<u>1,82,68.64</u>	<u>30,43.97</u>	<u>2,13,12.61</u>
(f)	Capital Account of Industry and Minerals			
20.	4851 - Capital Outlay on Village and Small Industries	1,26.74	28.64	1,55.38
21.	4853 - Capital Outlay on Non-ferrous Mining and Metallurgical Industries	186.89	53.00	2,39.89
22.	4860 - Capital Outlay on Consumer Industries	14,30.15	2,16.00	16,46.15
23.	4885 - Other Capital Outlay on Industries and Minerals	6,81.70	2,55.00	9,36.70
	Total - C(f) - Capital Account of Industries and Minerals	<u>24,25.48</u>	<u>5,52.64</u>	<u>29,78.12</u>
(g)	Capital Account of Transport			
24.	5054 - Capital Outlay on Roads and Bridges	1,61,01.93	23,35.50	1,84,37.43
25.	5055 - Capital Outlay on Road Transport	21,30.56	1,82.06	23,12.62
	Total - C(g) - Capital Account of Transport	<u>1,82,32.49</u>	<u>25,17.56</u>	<u>2,07,50.05</u>
(i)	Capital Account of General Economic Services			
26.	5452 - Capital Outlay on Tourism	4,48.59	16.33	4,64.92
27.	5465 - Investment in General Financial and Trading Institutions	96.08 (a)	61.80	1,57.88
	Total - C(i) - Capital Account of General Economic Services	<u>5,44.67 (a)</u>	<u>78.13</u>	<u>6,22.80</u>
	Total - C - Capital Account of Economic Services	<u>4,15,68.61 (a)</u>	<u>63,78.58</u>	<u>4,79,47.19</u>
	Total - Expenditure Heads (Capital Account) A+B+C	<u>5,95,27.80 (a)</u>	<u>1,01,16.90</u>	<u>6,96,44.70</u>

Explanatory Notes :-

- (a) Increase of Rs. 8.00 from closing balance of 1994-95 of Finance Accounts due to proforma correction.

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

STATEMENT No. 3 - DEBT POSITION

Nature of borrowing	Balance as on 1st. April' 95	Receipts during the year	Repayments during the year	Balance as on 31st. March '96	Increase
1.	2.	3.	4.	5.	6.
(i) Statement of Borrowings (a)					
<i>(In lakhs of rupees)</i>					
I. Public Debt					
6003 Internal Debt of the State Government	92,59.22	16,03.00	3,80.84	1,04,81.38	12,22.16
6004 Loans and Advance from the Central Government	1,13,59.91	20,08.74	5,38.14	1,28,30.51	14,70.60
Total : I - Public Debt	<u>2,06,19.13</u>	<u>36,11.74</u>	<u>9,18.98</u>	<u>2,33,11.89</u>	<u>26,92.76</u>
II. Small Savings Collections					
8005 State Provident Funds	36,71.45	11,61.98	6,25.78	42,07.65	5,36.20
8011 Insurance and Pension Funds	76.75	75.67	10.48	1,41.94	65.19
Total : II - Small Savings Collections	<u>37,48.20</u>	<u>12,37.65</u>	<u>6,36.26</u>	<u>43,49.59</u>	<u>6,01.39</u>
Grand Total :	<u>2,43,67.33</u>	<u>48,49.39</u>	<u>15,55.24</u>	<u>2,76,61.48</u>	<u>32,94.15</u>

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

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

The receipt of Rs. 1603.00lakhs under this head includes Rs. 1565.00 lakhs towards market loan and the balance of Rs. 38.00 lakhs borrowed from the Life Insurance Corporation of India. During 1995-96 Government received Rs. 1603.00 lakhs from these bodies and paid Rs. 380.84 lakhs in repayment of outstanding loans. Government paid interest Rs. 515.49 lakhs to these bodies and Rs. 689.54 lakhs towards interest on market loans during 1995-96.

2. Loans and Advances from the Central Government :

Rs. 2008.75 lakhs were received from the Government of India as loans. (House Building advances for Non-Plan loans of Rs.4.06lakhs, Block loans for State Plan Schemes of Rs. 1866.07 lakhs and loans for Centrally Sponsored Plan Schemes of Rs. 138.61 lakhs). The loans from the Central Government as on 31st March 1996, constituted 55.62 percent of the total Public Debt of the State Government on that date.

3. Small Savings, Provident Funds, etc. :

Provident Funds : This comprise mainly the Provident Fund balances at the credit of the Government Servants. The State Government paid interest of Rs. 442.43 lakhs on provident fund balance during the year.

(i) Insurance and Pension Fund:

From 1.1.94 the State Government Employees Group Insurance Scheme has been introduced by the Government. The State Government paid interest of Rs.11.51 lakhs on Insurance Fund balance during this year.

(ii) Other obligations :

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

Such liability at the end of March 1996, was Rs. 804.20 lakhs as shown in Statement No. 15.

STATEMENT No. 3 - Concl'd.

(iii) Service of debt :

Interest on debt and other obligations :

The gross debt and other obligations and the total net amount of interest charges met from revenue during 1994-95 and 1995-96 are shown below :-

	1994 - 95	1995 - 96	Net increased (+) or decreased (-) during the year
	(In lakhs of Rupees)		
Gross debt and other obligations outstanding at the end of the year	2,50,90.84	2,84,65.70	(+) 33,74.86
(i) Interest paid by the Government	26,13.25	28,99.64	(+) 2,86.39
(ii) Interest realised	34.59	1,12.91	(+) 78.32
(iii) Net amount of interest charges	25,78.66	27,86.73	(+) 2,08.07
Percentage of gross interest to total revenue receipts	4.78	3.08	
Percentage of net interest to total revenue receipts	4.72	2.96	

Apart from the interest receipts as above, the Government also received Rs. 20.02 lakhs during the year as dividend on investments in commercial undertaking, etc..

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

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

Class of Loans and Advances	Balance on 1st April, 1995	Paid during the year	Repaid during the year	Balance on 31st March, 1996	Net increase (+) or decrease (-) during the year
1	2	3	4	5	6

(i) Statement of Loans and Advances (a)

(In lakhs of rupees)

I. Loans for Social Services -	43.60	-	-	43.60	-
II. Loans for Economic Services					
(i) Loans for Agriculture and Allied Activities	84.34	-	0.01	84.33	(-) 0.01
(ii) Loans for Industry and Minerals	493.50	-	155.50	338.00	(-) 155.50
(iii) Loans for Transport	1.38	-	-	1.38	-
(iv) Loans for General Economic Services	0.02*	-	-	0.02	-
Total : II Loans for Economic Services	<u>579.24</u>	<u>-</u>	<u>155.51</u>	<u>423.73</u>	<u>(-) 155.51</u>
III. Loans to Government Servants	<u>249.12</u>	<u>96.20</u>	<u>46.17</u>	<u>299.15</u>	<u>(+) 50.03</u>
IV. Miscellaneous Loans	50.55	-	-	50.55	-
Grand Total :	<u>922.51 *</u>	<u>96.20</u>	<u>46.17</u>	<u>817.03</u>	<u>(-) 105.48</u>

(ii) Recoveries in Arrears

Information about arrears in recovery of Loans and Advances and interest has not been received (September, 1996) from the Departmental Officers who maintain the detailed accounts thereof.

* Difference in Opening Balance with Closing Balance of previous year is due to proforma correction carried out in the current year. This is due conversion of the above loan into investment in 1989-90.

A more detailed account is given in Statement No. 17.

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

Public or other body for which guarantee has been given and brief nature of the guarantee	Maximum amount guaranteed	Sums guaranteed - out standing on 31st March, 1996.
<i>(In lakhs of rupees)</i>		
Sikkim Mining Corporation -		
Guarantee to the State Bank of Sikkim for the grant of advance (Overdraft) of the Corporation	10.00	..
Sikkim Consumers' Co-operative Society -		
Guarantee to the State Bank of Sikkim for repayment of overdraft	10.00	..
Sikkim Banaspati Limited		
Guarantee to the State Bank of India for repayment of loan	363.00	..
Total	<u>383.00</u>	<u>..</u>

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

No guarantee was invoked during the year.

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

As on 1st April '95 As on 31st March, '96

		<i>(In lakhs of rupees)</i>	
(A) General Cash Balances -			
(1)	Deposits with other Banks	17,50.73	13,28.53
(2)	Deposits with Nationalised Bank	<u>56.67</u>	<u>..</u>
	Total :	<u>18,07.40</u>	<u>13,28.53</u>
	Investments held in the "Cash Balances Investment Account"	1,78.62	(-)20.38
	Total : A	<u>19,86.02</u>	<u>13,08.15</u>
(B) Other Cash Balances and Investment			
(1)	Cash with Departmental officers, viz Forest and Public Works Departments	(-) 38.49	36.05
(2)	Permanent Advances for Contingent Expenditure with Departmental Officers	36.39	36.69
(3)	Investment of earmarked funds	45.84	45.84
	Total : B	<u>43.74</u>	<u>1,18.58</u>
	Total : A and B	<u>20,29.76</u>	<u>14,26.73</u>

Explanatory Notes :-

1. Under an agreement made in the year 1968-69, the State Bank of Sikkim, has been vested with the responsibility of receiving money on behalf of Government making all Government payments and keeping custody of the balances of Government in Current Account as well as in fixed Deposits that may be made through the branches of Bank. The balance held with the State Bank of Sikkim on 31st March, 1996 amounted to Rs. 13,28.53 lakhs as per record of this office. But as per record of the State Bank of Sikkim, the Cash Balance was Rs. 12,63.79 lakhs leaving behind an unreconciled difference of Rs. 65 lakhs.

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

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

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

The following is a summary of balances as on 31st March, 1996

Debit balance	Sector of the General Account	Name of Account	Credit Balance
Rs.			Rs.
	Consolidated fund		
2,86,96,39,313	A to D and Part of H	Government Account	
	E	Public Debt	2,33,11,89,002
8,17,03,325	F	Loans and Advances	
	H	Contingency Fund	50,00,000
	Public Account		
	I	Small Savings, Provident Funds, etc.	43,49,59,856
	J	Reserve Funds (b) Reserve Funds not bearing interest	
45,83,830		Gross balance	3,44,19,101
		Investments	
	K	Deposits and Advances - (b) Deposit not bearing interest	5,05,85,459
15,99,736		(c) Advances	
	L	Suspense and Miscellaneous (b) Suspense (c) Other Accounts	8,67,83,555
2,08,28,020			
	M	Remittances	16,82,64,158
13,28,52,904	N	Cash Balances (Closing)	
<u>3,11,12,07,128</u>		Total :	<u>3,11,12,07,128</u>

Explanatory Notes :-

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

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

STATEMENT No. 7 - Concl'd.

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

3. Government Account: Under the system of book-keeping followed in Government Accounts, the amounts booked under revenue, Capital and other transactions of Government, the balances of which are not carried forward from year to year, are closed to a single head called "Government Accounts". The 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 1995-96 given below will show how the net amount at the end of the year has been arrived at.

Debit Rs.	Details	Credit Rs.
2,45,81,92,277 (a)	A - Amount at the Credit of Government Account on 1st April, 1995.	
	B - Receipts Heads (Revenue Account)	9,41,20,71,632
8,81,18,28,685	C - Expenditure Heads (Revenue Account)	
1,01,16,89,983	D - Expenditure Heads (Capital Account)	
	E - Amount at the Debit of Government Account on 31st March 1996	2,86,96,39,313
<u>12,28,17,10,945</u>	Total	<u>12,28,17,10,945</u>

(a) Difference (increased) of Opening balance with that of Closing Balance of Previous year amounting to Rs. 8.00 lakhs due to proforma correction carried out in respect of Capital and Loan heads in 1989-90 accounts. Details in Statement No. 12 and 17.

PART - II

DETAILED ACCOUNTS AND OTHER STATEMENTS

A - REVENUE AND EXPENDITURE

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**STATEMENT NO. 8 - STATEMENT OF REVENUE AND EXPENDITURE UNDER DIFFERENT HEADS
FOR THE YEAR 1995-96 EXPRESSED AS A PERCENTAGE OF TOTAL REVENUE/EXPENDITURE**

Heads-Revenue	Amount	Percentage of total revenue	Percentage of total expenditure	Heads - Expenditure	Amount	Percentage of total revenue	Percentage of total expenditure
1	2	3	4	5	6	7	8
		<i>(In lakhs of rupees)</i>				<i>(In lakhs of rupees)</i>	
REVENUE :				EXPENDITURE :			
A. Tax Revenue -				A. General Services -			
(i) Taxes on Income and Expenditure				Fiscal Services			
				(i) Collection of Taxes on Income and Expenditure	15.13	0.02	0.02
Taxes on Income other than Corporation Tax	6,55.31	0.69	0.74				
(ii) Taxes on Property and Capital - Transactions				(ii) Collection of Taxes on Property and Capital Transactions			
Land Revenue	14.76	0.02	0.02	Land Revenue	1,03.71	0.11	0.12
Stamps and Registration Fees	33.52	0.04	0.04				
(iii) Taxes on Commodities and Services				(iii) Collection of Taxes on Commodities and Services			
State Excise	10,63.99	1.13	1.21	State Excise	3,01.77	0.32	0.34
Sales Tax	7,39.33	0.79	0.84	Sales Tax	24.60	0.03	0.03
Taxes on Vehicles	1,25.07	0.13	0.14	Taxes on Vehicles	10.77	0.01	0.01
Other Taxes and Duties on Commodities and Services	95.69	0.10	0.11	Other Taxes and Duties on Commodities and Services	10.85	0.01	0.01
Total - (A) Tax Revenue	<u>27,27.67</u>	<u>2.09</u>	<u>3.10</u>	Total - Fiscal Services	<u>4,66.83</u>	<u>0.50</u>	<u>0.53</u>
B - Non-Tax Revenue -							
(i) Interest Receipts	1,12.91	0.12	0.13	Interest Payments and Servicing of Debts	28,99.64	3.08	3.29
Dividends and Profits	20.02	0.02	0.02	Organs of State	6,06.70	0.64	0.68
(ii) General Services	6,04,98.25	64.28	68.65	Administrative Services	30,37.15	3.23	3.45

STATEMENT NO. 8 - Concl'd.

Heads-Revenue	Amount	Percentage of total revenue	Percentage of total expenditure	Heads - Expenditure	Amount	Percentage of total revenue	Percentage of total expenditure
1	2	3	4	5	6	7	8
		<i>(In lakhs of rupees)</i>				<i>(In lakhs of rupees)</i>	
				Pension and Miscellaneous General Services	5,95,75.18	63.29	67.51
				Total-A-General Services	<u>6,65,85.50</u>	<u>70.74</u>	<u>75.56</u>
(iii) Social Services	49.97	0.05	0.06	B. Social Services	1,05,50.42	11.21	11.98
(iv) Economic Services - General Economic Services	1.21	(a)	(b)	C. Economic Services General Economic Services	4,57.91	0.49	0.52
Agriculture and Allied Activities	4,30.09	0.46	0.49	Agriculture and Allied Activities	47,25.89	5.02	5.36
Water and Power Development	6,15.88	0.66	0.70	Water and Power Development	27,49.97	2.92	3.12
Industry and Minerals	65.76	0.07	0.07	Industry and Minerals	3,91.80	0.42	0.44
Transport and Communications	8,79.05	0.93	1.00	Transport and Communications	26,56.79	2.82	3.02
Total (iv) - Economic Services	<u>19,91.99</u>	<u>2.12</u>	<u>2.26</u>	Total - Economic Services	<u>1,09,82.36</u>	<u>11.67</u>	<u>12.46</u>
Total (B)-Non-Tax Revenue	<u>6,26,73.14</u>	<u>66.59</u>	<u>71.12</u>				
C-Grants-in-aid and Contributions	2,87,19.90	30.51	32.59				
Grand total Revenue	<u>9,41,20.71</u>	<u>1,00.00</u>	<u>1,06.81</u>	Grand total Expenditure	<u>8,81,18.28</u>	<u>93.62</u>	<u>1,00.00</u>

(a) Small Percentage

(b) Small Percentage

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

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

	Actuals for 1995-96		
	<i>Charged Rs.</i>	Voted Rs.	Total Rs.
Expenditure Heads (Revenue Account)	<i>30,25,05,511</i>	8,50,93,23,174	8,81,18,28,685
Expenditure Heads (Capital Account)	..	1,01,16,89,983	1,01,16,89,983
Disbursement under Public Debt and Loans and Advances -			
(i) Public Debt	<i>22,18,98,433</i>	..	22,18,98,433
(ii) Loans and Advances	..	96,19,750	96,19,750
Total :	<u><i>52,44,03,944</i></u>	<u>9,53,06,32,907</u>	<u>10,05,50,36,851</u>

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

Heads	Actuals for 1995-96 Rs.
Receipt Heads	
(Revenue Account)	
A. Tax Revenue -	
(a) - Taxes on Income and Expenditure	
0021 - Taxes on Income other than Corporation Tax	
104 - Taxes on Income levied under State Laws (Sikkim)	6,58,71,626
Deduct -Refund	3,40,891
Total	<u>6,55,30,735</u>
Total - A(a) - Taxes on Income and Expenditure	<u>6,55,30,735</u>
(b) - Taxes on Property and Capital Transactions	
0029 - Land Revenue	
101 - Land Revenue /Tax	6,47,454
800 - Other Receipts	8,29,993
Deduct Refund	1,000
Total	<u>14,76,447</u>
0030 - Stamps and Registration Fees	
01 - Stamps - Judicial	
102 - Sale of Stamps	25,86,843
Total 01	<u>25,86,843</u>
02 - Stamps Non Judicial	
102 - Sale of Stamps (F. D)	1,67,524
Total 02	<u>1,67,524</u>
03 - Registration Fees	
104 - Fees for Registering documents	5,28,712
800 - Other Receipts	68,694
Total 03	<u>5,97,406</u>
Total 01, 02 and 03	<u>33,51,773</u>
Total - A(b) - Taxes on Property and Capital Transactions	<u>48,28,220</u>
(c) - Taxes on Commodities and Services	
0039 - State Excise	
101 - Country Spirits	31,44,962
102 - Country Fermented Liquors	1,31,35,562
105 - Foreign Liquors and Spirits	8,43,27,931
107 - Medical & Toilet Preparations containing Alcohol, Opium, etc.	33,000
150 - Fines and confiscations	7,600
800 - Other Receipts	57,54,242
Deduct Refund	4,531
Total	<u>10,63,98,766</u>
0040 - Sales Tax	
101 - Receipts under Central Sales Tax Act	1,26,74,670
102 - Receipts under State Sales Tax Act	6,12,71,342
Deduct Refund	12,544
Total	<u>7,39,33,468</u>

STATEMENT NO. 10 -Contd.

Heads	Actuals for 1995-96 Rs.
Receipts Heads	
(Revenue Account) - Contd.	
A. Tax Revenue -Concl'd.	
0041 - Taxes on Vehicles	
102 - Receipts under the State Motor Vehicles Taxation Acts	1,25,06,887
Total	<u>1,25,06,887</u>
0045 - Other Taxes and Duties on commodities and Services	
101 - Entertainment Tax	16,75,019
800 - Other Receipts	78,95,794
Deduct Refunds	2,231
Total	<u>95,68,582</u>
Total - A(c) - Taxes on Commodities and Services	<u>20,24,07,703</u>
Total - A - Tax Revenue	<u><u>27,27,66,658</u></u>
B. - Non-Tax Revenue	
(b) - Interest Receipts, Dividends and Profits	
0049 - Interest Receipts	
04 - Interest Receipts of State/Union Territory Governments	1,12,54,164
110 - Interest realised on Investment of Cash Balances	37,045
195 - Interest from Co-operative societies	
Total	<u>1,12,91,209</u>
0050 - Dividends and Profits	
101 - Dividends from Public Undertakings	20,01,982
Total	<u>20,01,982</u>
Total - B(b) - Interest Receipts, Dividends and Profits	<u>1,32,93,191</u>
(c) - Other Non-Tax Revenue -	
(i) - General Services	
0051 - Public Service Commission	
105 - State Public Service Commission Examination Fees	63,552
Total	<u>63,552</u>
0055 - Police	
104 - Receipts under Arms Acts	21,503
800 - Other Receipts	82,62,553
Total	<u>82,84,056</u>
0058 - Stationery and Printing	
200 - Other Press Receipt	43,57,663
Total	<u>43,57,663</u>
0059 - -Public Works	
80 - General	46,94,695
102 - Hire charges of Machinery and Equipment	12,35,981
800 - Other Receipt	
Total - 80	<u>59,30,676</u>
0070 - Other Administrative Services	
01 - Administration of Justice	3,30,486
102 - Fines and forfeitures	4,59,608
501 - Services and Service Fees	4,23,231
800 - Other Receipts	
Total - 01	<u>12,13,325</u>

STATEMENT NO. 10 - Contd.

Heads	Actuals for 1995-96 Rs.
Receipts Heads	
(Revenue Account) - Contd.	
B - Non-Tax Revenue -Contd.	
02 - Elections	
101 - Sale Proceeds of election forms and documents	27,857
104 - Fees, Fines & Forfeitures	5,429
800 - Other Receipts	<u>33,42,577</u>
Total - 02	<u>33,75,863</u>
60 - Other Services	
105 - Home Guards	14,51,863
106 - Civil Defence	2,03,000
114 - Receipts from Motor Garages etc. (Home)	3,85,234
115 - Receipts from Guest Houses, Government Hostels, etc.	2,13,321
800 - Other Receipts	<u>18,09,390</u>
Total - 60	<u>40,62,808</u>
Total - Deduct - Refunds	<u>3,27,912</u>
Total - 01, 02 and 60	<u>83,24,084</u>
0071 - Contributions and Recoveries towards Pensions and Other Retirement Benefits	
01 - Civil	
101 - Subscription and contribution	1,61,169
Total	<u>1,61,169</u>
0075 - Miscellaneous General Services	
103 - State Lotteries	6,02,27,04,332
Total	<u>6,02,27,04,332</u>
Total - B - (c) (i) - General Services	<u>6,04,98,25,532</u>
(ii) - Social Services	
0202 - Education, Sports, Art and Culture	
01 - General Education	
101 - Elementary Education	1,50,185
102 - Secondary Education	4,84,427
Total 01	<u>6,34,612</u>
04 - Art and Culture	
800 - Other Receipts	4,60,719
Total 04	<u>4,60,719</u>
Total 01 and 04	<u>10,95,331</u>
0210 - Medical and Public Health	
01 - Urban Health Services	
800 - Other Receipts	15,13,595
Total 01	<u>15,13,595</u>
04 - Public Health	
104 - Fees, Fines etc.	6,04,334
Total 04	<u>6,04,334</u>
Total 01 and 04	<u>21,17,929</u>
0215 - Water supply and Sanitation	
01 - Water supply	
103 - Receipts from Urban Water Supply Schemes	6,96,040
800 - Other Receipts	1,34,073
Total 01	<u>8,30,113</u>

STATEMENT NO. 10 - Contd.

Heads	Actuals for 1995-96 Rs.
Receipts Heads	
(Revenue Account) - Contd.	
B - Non-Tax Revenue - Contd.	
02 - Sewerage and Sanitation	4,12,692
103 - Receipts from Sewerage Schemes	4,12,692
Total 02	<u>4,12,692</u>
Total 01 and 02	<u>12,42,805</u>
0216 Housing	
01 - Government Residential Building	3,005
106 - General Pool Accommodation	3,005
Total 01	<u>3,005</u>
0220 - Information and Publicity	
60 - Others	32,466
106 - Receipts from Advertising and Visual Publicity	1,48,928
800 - Other Receipts	1,81,394
Total - 60	<u>1,81,394</u>
0230 - Labour and Employment	
102 - Fees for registration of Trade Unions	2,39,265
Total	<u>2,39,265</u>
0235 - Social Security and Welfare	
800 - Other Receipts	1,18,064
Total	<u>1,18,064</u>
Total - B(c) (ii) - Social Services	<u>49,97,793</u>
(iii) Economic Services	
0401 - Crop Husbandry	
104 - Receipts from Agricultural Farms	11,81,359
105 - Sale of Manures and Fertilisers	23,81,276
800 - Other Receipts	8,78,739
Total	<u>44,41,374</u>
0403 - Animal Husbandry	
102 - Receipts from Cattle and Buffalo Development	3,96,616
103 - Receipts from Poultry Development	8,663
104 - Receipt from Sheeps and Wool Development	6,166
105 - Receipts from Piggery Development	2,47,913
800 - Other Receipts	10,09,824
Total	<u>16,69,182</u>
0404 - Dairy Development	
800 - Other Receipts	1,110
Total	<u>1,110</u>
0405 - Fisheries	
103 - Sale of Fish, Fish Seeds etc.	64,621
Total	<u>64,621</u>

STATEMENT NO. 10 - Contd.

Heads	Actuals for 1995-96 Rs.
Receipts Heads	
(Revenue Account) - Contd.	
B. Non-Tax Revenue - Contd.	
0406 - Forestry and Wild life	
01 - Forestry	
101 - Sale of Timber and Other Forest Produce	66,78,298
800 - Other Receipts	1,26,94,583
Total	<u>1,93,72,881</u>
0407 - Plantations	
01 - Tea	
800 - Other Receipts	1,71,95,000
Total	<u>1,71,95,000</u>
0408 - Food Storage and Warehousing	
101 - Food	2,46,623
Total	<u>2,46,623</u>
0425 - Co-operation	
800 - Other Receipts	14,730
Total	<u>14,730</u>
0435 - Other Agricultural Programmes	
104 - Soil and Water Conservation	3,240
Total	<u>3,240</u>
0515 - Other Rural Development Programmes	
800 - Other Receipts	4,32,771
Total	<u>4,32,771</u>
0702 - Minor Irrigation	
80 - General	
800 - Other Receipts	30,850
Total	<u>30,850</u>
0801 - Power	
01 - Hydel Generation	
800 - Other Receipts	
(i) - Sale of Power	6,08,34,503
Total	<u>6,08,34,503</u>
0810 - Non-Conventional Sources of Energy	
103 - Wind Mapping Project in Sikkim	2,88,800
Total	<u>2,88,800</u>
0851 - Village and Small Industries	
101 - Industrial Estates	66,114
102 - Small Scale Industries	45,75,570
800 - Other Receipts	7,98,116
Total	<u>54,39,800</u>
0852 - Industries	
08 - Consumer Industries	
600 - Others	4,16,150
Total	<u>4,16,150</u>

STATEMENT NO. 10 - Contd.

Heads	Actuals for 1995-96 Rs.
Receipts Heads	
(Revenue Account) - Contd.	
B. Non-Tax Revenue -Concl'd.	
0853 - Non-Ferrous Mining and Metallurgical Industries	
800 - Other Receipts	7,19,909
Total	<u>7,19,909</u>
1055 - Road Transport	
201 - Sikkim Nationalised Transport	3,29,52,979
(i) a - Freight	1,60,10,273
(i) b - Passenger Fare	1,29,95,093
(iii) - Sale of P.O.L.	2,27,57,340
(iv) - Other Misc. items	5,961
Deduct Refund	
Total	<u>8,47,09,724</u>
1452 - Tourism	
103 - Receipts from Tourist Transport	3,50,311
105 - Rent and Catering Receipts	20,10,894
800 - Other Receipts	8,34,446
Total	<u>31,95,651</u>
1475 - Other General Economic Services	
106 - Fees for stamping weights and measures	1,21,165
Total	<u>1,21,165</u>
Total - B(c) (iii) - Economic Services	19,91,98,084
Total - B(c) - Other Non - Tax Revenue	6,25,40,21,409
Total - B - Non - Tax Revenue	<u>6,26,73,14,600</u>
C - Grants - in - aid and Contributions	
1601 - Grants - in - aid from Central Government	
01 - Non - Plan Grants	
101 - Grants under the Constitution (Distribution of Revenue order)	
3. Grants to meet Non-Plan Revenue Deficit	48,05,00,000
109 - Grants towards contribution of Calamity Relief Fund	3,33,00,000
Total 01	<u>51,38,00,000</u>
02 - Grants for State/Union Territory Plan Schemes	
101 - Block Grants	1,62,35,19,000
Total 02	<u>1,62,35,19,000</u>
03 - Grants for Central Plan Schemes	
104 - Grants under <u>Provison</u> to Article 275(1) of the Constitution	
(1) Special Component Plan	2,31,000
(2) Tribal Sub-Plan	1,15,00,000
Total 03	<u>1,17,31,000</u>
04 - Grants for Centrally Sponsored Plan Schemes	
800 - Other Grants	
I. - Police	
(i) Modernisation of Police Force	8,61,000
(iii) India Reserve Battalion	50,00,000
Total I	<u>58,61,000</u>

STATEMENT NO. 10 - Contd.

Heads	Actuals for 1995-96 Rs.
Receipts Heads	
(Revenue Account) - Contd.	
C. Grants - in - aid and contributions - Contd.	
II - Jails	
Modernisation of Prison Administration	
Total	<u>37,50,000</u>
III - Administration of Justice	
Total	<u>34,00,000</u>
IV. - Education	
A. - Elementary Education	
1. - Teachers Training	
(ii) - Schemes Financed by NCERT	1,20,000
C. - Adult Education	
1. - Rural Functional Literacy Programme	
2. - Other Adult Education Programme	
(b) - Educational Technology Programme	1,00,800
(d) - Language Development Sanskrit Education	8,000
Total IV	<u>2,28,800</u>
V. - Sports and Youth Services	
5. - Youth Hostel for Non-Students	
(c) - National Service Schemes	3,80,000
(d) - Special Programme for Youth	6,05,440
Total V	<u>9,85,440</u>
VII. - Medical & Public Health	
A. - Urban Health Services	
I Other Receipts	
(i) - Development and Modernisation of Blood Banking and transfusion Service	9,61,000
B. - Public Health	
1. - Prevention and Control of diseases	
(b) - National Leprosy control Programme	13,00,000
(d) - Prevention and Control of Blindness	1,06,000
(e) - Iodine Deficiency disease Control Programme	74,356
(f) - National AIDS Control Programme	25,00,000
Total VII	<u>49,41,356</u>
VIII. - Family Welfare	
Total VIII	<u>3,48,73,000</u>
IX. - Water Supply & Sanitation	
A. - Water Supply	
1. - Rural Water Supply Programme	
(i) - Accelerated Rural Water Supply Programme	6,37,48,000
B. - Sewerage and Sanitation	
1. - Sanitation Services	
(i) - Central Rural Sanitation Programme	22,50,000
Total IX	<u>6,59,98,000</u>

STATEMENT NO. 10 - Contd.

Heads	Actuals for 1995-96 Rs.
Receipts Heads	
(Revenue Account) - Contd.	
C. Grants - in - aid and contributions-Contd.	
X. - Welfare of Scheduled Caste/Tribe and other Backward classes	
A. - General	
1. - Other Receipts	
(i) - Scholarships for Children engaged in unclean occupation	50,000
Total X	<u>50,000</u>
XI. - Social Security and Welfare	
B. - Social Welfare	
I. - Child Welfare	
(i) - ICDS Programme	1,28,81,823
4. - Sainik Aram Ghar	7,00,000
Total XI	<u>1,35,81,823</u>
XII. - Crop Husbandry	
2. - Manures and Fertilizers	
1. - Agriculture Input Schemes	
(a) - Fertilizers Subsidy for Small and Marginal Farmers	5,02,545
4. - Commercial Crops	
(2) - Root and Tuber Crops	25,00,000
5. Extension and Farmer's Training	
(i) Strengthening of Agricultural Extension	19,20,000
7. - Agriculture Economics and Statistics	
(i) - Agriculture Census Programme	46,000
8. - Development of Pulses	10,00,000
9. - Development of Oil Seeds	49,68,000
11. - Horticulture & Vegetable Crops	
(i) - Fruits	
(a) - Integrated Development of Fruits	9,00,000
2. - Progeny Orchards	
(d) - Central Sector Schemes on commercial Floriculture	22,95,000
12. - Other Receipts	
(i) - National Watershed Development Programme for Rainfed Agriculture	10,00,000
Total XII	<u>1,51,31,545</u>
XIII. - Soil and Water Conservation	
1. - Soil Conservation	
(1) - Soil Conservation in the catchment of River Valley Teesta	1,20,00,000
2. - Other Receipts	
(1) - Strengthening of State Land Use Board	45,00,000
Total XIII	<u>1,65,00,000</u>
XIV. - Animal Husbandry	
1. - Veterinary Services and Animal Health	
(i) - Prevention and Control of Animal Diseases	
(b) - Rinderpest Surveillance and Check Post	7,25,000
5. - Other Livestock Development	
(i) - Yak Breeding Farms	50,000
Total XIV	<u>7,75,000</u>

STATEMENT NO. 10 - Contd.

Heads	Actuals for 1995-96 Rs.
Receipts Heads	
(Revenue Account) - Contd.	
C. Grants - in - aid and contributions. - Contd.	
XVI. - Fisheries	
1. - Inland Fisheries	
(i) - Fisheries Farmers Development Agency	<u>5,00,000</u>
Total XVI	<u>5,00,000</u>
XVII. - Forestry & Wildlife	
A. - Forestry	
2. - Survey and Utilisation of Forest Research	
(1) - Wet Land Mapping	74,000
4. - Social & Farm Forestry	
(i) - Farm Forestry	
(a) - Fuel wood Plantation	74,00,000
(2) - Plantation Scheme	
(a) - Plantation of Medicinal Plants & Herbs	1,17,50,000
6. - Extension and Training	
(1) - Extension Forestry	
(a) - Seed Development Schemes	9,51,300
B. - Environmental Forestry & Wildlife	
1. - Wildlife Preservation	
(2) - Development of Moinam Sanctuaries	2,87,000
(3) - Development of Fambong Lho Sanctuaries	4,56,600
(4) - Development of Shingba Rhododendron Sanctuaries	4,19,000
(5) - Development of Kyongsla Alpine Sanctuaries	5,55,000
C. - Waste Land Development	
1. - National Waste Land Development Programme	
(1) - Kaliz Chu Water Shed	8,15,000
(3) - Rangpo Chu Water Shed	1,28,00,000
(4) - Yangyan Lingmoo Teesta Water Shed	26,00,000
(7) - Agro Forestry Scheme	3,73,000
(9) - Naga Kazar Water Shed	47,54,000
(10) - Rang Rang Bakcha Water Shed	84,00,000
(12) - Mini Micro Water Shed at East Distric	45,43,000
(13) - Rangi Chu Water Shed	92,57,000
(15) - Assam Linzey Water Shed	20,00,000
(16) - Turung Namthang Water Shed	54,39,000
(18) - Tingmo and Ben Micro Water Shed	48,58,000
(19) - Tak Chen Chu Water Shed	43,15,000
Total XVII	<u>8,20,46,900</u>
XVIII. - Other Agriculture Programme	
1. - Other Receipts	
(1) - High Yeilding Varieties Programme	2,57,089
Total XVIII	<u>2,57,089</u>
XIX. - Food Storage & Warehousing	
A. - Food	
(2) - Construction of Godowns	22,50,000
Total XIX	<u>22,50,000</u>

STATEMENT NO. 10 - Contd.

Heads	Actuals for 1995-96 Rs.
Receipts Heads	
(Revenue Account) - Contd.	
C. Grants - in - aid and contributions. - Concl'd.	
XXI. - Special Programme for Rural Development	
B. - Integrated Rural Energy Planning Programme	
1. - Development of Block Level IREP	
(i) - IRE Planning Cell	3,75,000
Total XXI	<u>3,75,000</u>
XXII. - Non Conventional Sources of Energy	
A. - Bio Energy	
(1) - National Programme for Bio Gas Development	10,68,698
Total XXII	<u>10,68,698</u>
XXIII - Power	
1. Rabenchu Hydel Project	1,49,62,558
Total XXIII	<u>1,49,62,558</u>
XXIV - Village & Small Industries	
1. - Other Village Industries	
(1) - District Industries Centre (Jorethang & Gangtok)	3,59,000
Total XXIV	<u>3,59,000</u>
XXV - Roads and Bridges	
1. Surface Strengthening	8,00,000
Total XXV	<u>8,00,000</u>
XXVI - Other Scientific Research	
C. Strenthening of Air and Water Pollution	25,000
Total XXVI	<u>25,000</u>
XXVII Census Survey Statistics	
A. Survey and Statistics	
3. National Sample Survey Organisation	12,00,000
Total XXVII	<u>12,00,000</u>
XXVIII. Tourism	
A. - Tourist Infrastructure	
2. - Promotion and Publicity	
(1) - Equipment	16,82,865
(2) - Tourist Fare and Festival	8,98,000
(3) - Wayside Amenities	4,50,000
(4) - Publicity	5,36,000
Total XXVIII	<u>35,66,865</u>
Deduct Refund	15,47,000
Total 04	<u>27,19,40,074</u>
Total 01, 02, 03 & 04	<u>242,09,90,374</u>
1603 - States' Share of Union Excise Duties	
101 - States' share of Basic Union Excise duties	43,99,00,000
103 - States' share of Additional Excise Duties in lieu of Sales Tax	1,11,00,000
Total	<u>45,10,00,000</u>
Total - C - Grants -in - Aid and Contribution	<u>287,19,90,374 *</u>
Grand Total - Receipt Head (Revenue Account) (A+B+C)	<u>941,20,71,632</u>

STATEMENT NO. 10 - Concl'd.

* (i) Rs. 28719.90 lakhs does not include Rs. 394.58 lakhs being Grants-in-aid received from the Government of India during the year 1995-96 as the same was not credited into Government Accounts during 1995-96 by the Government of Sikkim.

(ii) Rs. 28719.90 lakhs also includes Rs. 738.75 lakhs of the previous year being Grants-in-Contribution from Government of India but not accounted for on that financial year.

(iii) Rs. 28719.90 lakhs also does not include the value of materials received in kind in the form of Grants-in-Aid from government of India. The accounting to this effect could not be carried out due to non receipt of advice from the Government of Sikkim.

(iv) Due to non receipt of expenditure statement from Director General of Border Roads authority during the year 1995-96 like previous occasions accounting adjustment both by debiting the expenditure head 3054 - Roads and Bridges and Major Head 5054 - Capital Outlay on Roads and Bridges and contra credit in the major head 1601 Grants-in-Aid from Central Government could not be made. Details can be seen in Appropriation Accounts for 1995-96. Hence, the amount shown under Major head 1601 - Grants-in-Aid from Central Government does not include, the portion relating to expenditure under Director General of Border Roads authority in the State of Sikkim during the year 1995-96.

STATEMENT NO. 11 DETAILED ACCOUNTS OF EXPENDITURE BY MINOR HEADS

Heads (1)	(Figures in <i>Italic</i> represents charged expenditure)		
	Actuals for 1995-96		
	Non- Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.
Expenditure Heads (Revenue Account)			
A. General Services			
(a) Organs of State			
2011 Parliament/State/Union Territory Legislatures			
02 State/Union Territory Legislatures	<i>8,89,981</i>		
101 Legislative Assembly	<i>12,20,658</i>	..	<i>21,10,639</i>
103 Legislative Secretariat	<i>90,99,353</i>	..	<i>90,99,353</i>
104 Legislator's Hostel	<i>8,66,706</i>	..	<i>8,66,706</i>
Total	<i>8,89,981</i>		
	<u><i>1,11,86,717</i></u>	..	<u><i>1,20,76,698</i></u>
2012 President, Vice President/Governor, Administrator of Union Territories			
03 Governor/Administrator of Union Territories			
090 Secretariat	<i>19,45,628</i>	..	<i>19,45,628</i>
101 Emoluments and Allowances of Governor/ Administrator of Union Territories	<i>92,033</i>	..	<i>92,033</i>
102 Discretionary Grant	<i>66,822</i>	..	<i>66,822</i>
103 Household Establishment	<i>8,57,160</i>	..	<i>8,57,160</i>
104 Sumptuary Allowances	<i>1,70,954</i>	..	<i>1,70,954</i>
105 Medical Facilities	<i>4,107</i>	..	<i>4,107</i>
107 Expenditure from Contract Allowances	<i>3,63,472</i>	..	<i>3,63,472</i>
108 Tour Expenses	<i>4,41,862</i>	..	<i>4,41,862</i>
Total	<i>39,42,038</i>		<i>39,42,038</i>
	<u><i>39,42,038</i></u>		<u><i>39,42,038</i></u>
2013 Council of Ministers			
101 Salary of Ministers and Deputy Ministers	<i>6,40,265</i>	..	<i>6,40,265</i>
102 Sumptuary and other Allowances	<i>86,400</i>	..	<i>86,400</i>
104 Entertainment and Hospitality Expenses	<i>99,49,716</i>	..	<i>99,49,716</i>
105 Discretionary Grant by Ministers	<i>30,99,742</i>	..	<i>30,99,742</i>
106 Cabinet Secretariat	<i>56,38,785</i>	..	<i>56,38,785</i>
108 Tour Expenses	<i>15,20,037</i>	..	<i>15,20,037</i>
800 Other Expenditure	<i>29,45,002</i>	..	<i>29,45,002</i>
Total	<i>2,38,79,947</i>	..	<i>2,38,79,947</i>
	<u><i>2,38,79,947</i></u>		<u><i>2,38,79,947</i></u>
2014 Administration of Justice			
102 High Courts	<i>60,51,710</i>	..	<i>60,51,710</i>
105 Civil and Session Courts	<i>77,69,050</i>	..	<i>77,69,050</i>
114 Legal Advisers and Counsels	<i>14,28,005</i>	..	<i>14,28,005</i>
Total	<i>60,51,710</i>		
	<u><i>60,51,710</i></u>	..	<u><i>1,52,48,765</i></u>
2015 Elections			
102 Electoral Officers	<i>23,48,581</i>	..	<i>23,48,581</i>
103 Preparation and Printing of Electoral Rolls	<i>8,69,995</i>	..	<i>8,69,995</i>
105 Charges for conduct of elections to Parliament	<i>99,887</i>	..	<i>99,887</i>
800 Other expenditure	<i>22,03,681</i>	..	<i>22,03,681</i>
Total	<i>55,22,144</i>	..	<i>55,22,144</i>
	<u><i>55,22,144</i></u>		<u><i>55,22,144</i></u>
Total -A (a)- Organs of State	<i>1,08,83,729</i>	..	<i>6,06,69,592</i>
	<u><i>4,97,85,863</i></u>		<u><i>6,06,69,592</i></u>

STATEMENT NO. 11 Contd.

Heads (1)	(Figures in <i>Italics</i> represents charged expenditure)		
	Actuals for 1995-96		
	Non- Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.
Expenditure Heads (Revenue Account)			
A. General Services - Contd.			
(b) Fiscal Services			
(i) Collection of Taxes on Income and Expenditure			
2020 Collection of Taxes on Income and Expenditure			
101 Collection Charges-Income Tax (Under State Law)	15,13,318	..	15,13,318
Total	<u>15,13,318</u>	..	<u>15,13,318</u>
Total- (i)- Collection of Taxes on Income and Expenditure	<u>15,13,318</u>	..	<u>15,13,318</u>
(ii) Collection of Taxes on Property and Capital Transaction			
2029 Land revenue			
102 Survey and Settlement Operations	95,39,543	4,20,364	99,59,907
103 Land Records	..	4,10,799	4,10,799
Total	<u>95,39,543</u>	<u>8,31,163</u>	<u>1,03,70,706</u>
Total- A (b) (ii)- Collection of Taxes on Property and Capital Transaction	<u>95,39,543</u>	<u>8,31,163</u>	<u>1,03,70,706</u>
(iii) Collection of Taxes on Commodities and Services			
2039 State Excise			
001 Direction and Administration	51,76,986	..	51,76,986
800 Other Expenditure	2,50,00,000	..	2,50,00,000
Total	<u>3,01,76,986</u>	..	<u>3,01,76,986</u>
2040 Sales Tax			
101 Collection Charges	24,59,542	..	24,59,542
Total	<u>24,59,542</u>	..	<u>24,59,542</u>
2041 Taxes on Vehicles			
101 Collection Charges	10,77,381	..	10,77,381
Total	<u>10,77,381</u>	..	<u>10,77,381</u>
2045 Other Taxes and Duties on Commodities and Services			
101 Collection Charges- Entertainment Tax	1,76,688	..	1,76,688
200 Collection Charges- Other Taxes and Duties	9,08,260	..	9,08,260
Total	<u>10,84,948</u>	..	<u>10,84,948</u>
Total A - (b) (iii)- Collection of Taxes on Commodities and Services	<u>3,47,98,857</u>	..	<u>3,47,98,857</u>
Total A- (b)- Fiscal Services	<u>4,58,51,718</u>	<u>8,31,163</u>	<u>4,66,82,881</u>
(c) Interest payment and servicing of Debt			
2049 Interest Payments			
01 Interest on Internal Debt			
101 Interest on Market Loan	6,89,53,647	..	6,89,53,647
200 Interest on other Internal Debts	5,15,49,249	..	5,15,49,249
Total - 01	<u>12,05,02,896</u>	..	<u>12,05,02,896</u>

STATEMENT NO. 11 Contd.

		(Figures in <i>Italics</i> represents charged expenditure)		
		Actuals for 1995-96		
Heads (1)		Non- Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.
Expenditure Heads (Revenue Account)				
A. General Services - Contd.				
03	Interest on Small Savings, Provident Funds etc.			
104	Interest on State Provident Funds	<i>4,42,42,981</i>	..	4,42,42,981
108	Interest on Insurance and Pension Funds	<i>11,50,913</i>	..	11,50,913
	Total - 03	<u><i>4,53,93,894</i></u>	..	<u>4,53,93,894</u>
04	Interest on Loans and Advances from Central Government			
101	Interest on Loans for State Plan Scheme	<i>5,85,72,500</i>	..	5,85,72,500
103	Interest on Loans for Centrally Sponsored Plan Schemes	<i>81,64,044</i>	..	81,64,044
104	Interest on Loans for Non-Plan Schemes	<i>3,69,03,050</i>	..	3,69,03,050
107	Interest on Pre- 1984-85 Loans	<i>69,35,173</i>	..	69,35,173
108	Interest on 1984-89 State Plan Loans consolidated in terms of recommendation of 9th Finance Commission	<i>1,34,92,223</i>	..	1,34,92,223
	Total 04	<u><i>12,40,66,990</i></u>	..	<u>12,40,66,990</u>
	Total-01, 03 and 04	<u><i>28,99,63,780</i></u>	..	<u>28,99,63,780</u>
	Total - A (c) Interest Payment and Servicing of Debt	<i>28,99,63,780</i>	..	28,99,63,780
(d) Administrative Services				
2051	Public Service Commission			
102	State Public Service Commission	<i>15,62,781</i>	..	15,62,781
	Total	<u><i>15,62,781</i></u>	..	<u>15,62,781</u>
2052	Secretariat-General Services			
090	Secretariat	<i>2,98,00,375</i>	..	2,98,00,375
	Total	<u><i>2,98,00,375</i></u>	..	<u>2,98,00,375</u>
2053	District Administration			
093	District Establishments	<i>81,36,569</i>	..	81,36,569
094	Other Establishments	<i>32,94,851</i>	..	32,94,851
	Total	<u><i>1,14,31,420</i></u>	..	<u>1,14,31,420</u>
2054	Treasury and Accounts Administration			
003	Training	<i>4,68,681</i>	..	4,68,681
095	Directorate of Accounts and Treasuries	<i>56,93,526</i>	..	56,93,526
096	Pay and Accounts Offices	<i>83,51,950</i>	..	83,51,950
	Total	<u><i>1,45,14,157</i></u>	..	<u>1,45,14,157</u>
2055	Police			
001	Direction and Administration	<i>1,15,69,543</i>	..	1,15,69,543
003	Education and Training	<i>22,30,377</i>	..	22,30,377
101	Criminal Investigation and Vigilance	<i>1,21,95,865</i>	..	1,21,95,865
104	Special Police	<i>4,40,08,441</i>	..	4,40,08,441
108	State Headquarters Police	<i>2,40,76,984</i>	..	2,40,76,984
109	District Police	<i>4,46,62,744</i>	..	4,46,62,744
113	Welfare of Police Personnel	<i>1,00,000</i>	..	1,00,000

STATEMENT NO. 11 Contd.

Heads (1)	(Figures in <i>Italics</i> represents charged expenditure)			
	Actuals for 1995-96			
	Non- Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.	
Expenditure Heads (Revenue Account)				
A. General Services - Contd.				
114	Wireless and Computers	86,23,683	..	86,23,683
115	Modernisation of Police Force	35,48,459	..	35,48,459
116	Forensic Science	4,20,039	..	4,20,039
800	Other Expenditure	1,26,94,696	..	1,26,94,696
	Total	<u>16,41,30,831</u>	..	<u>16,41,30,831</u>
2056	Jails			
101	Jails	22,99,797	..	22,99,797
	Total	<u>22,99,797</u>	..	<u>22,99,797</u>
2058	Stationery and Printing			
103	Government Press	89,58,373	37,92,191	1,27,50,564
	Total	<u>89,58,373</u>	<u>37,92,191</u>	<u>1,27,50,564</u>
2059	Public Works			
80	General			
001	Direction and Administration	98,88,571	39,45,116	1,38,33,687
004	Planning and Research	..	1,54,027	1,54,027
		44,040		
053	Maintenance and Repairs	2,15,88,678	..	2,16,32,718
		51,181		
103	Furnishing	3,00,840	..	3,52,021
104	Lease Charges	8,242	..	8,242
799	Suspense	..	76,04,676	76,04,676
		95,221		
	Total	<u>3,17,86,331</u>	<u>1,17,03,819</u>	<u>4,35,85,371</u>
2070	Other Administrative Services			
003	Training	2,66,428	..	2,66,428
104	Vigilance	43,58,456	..	43,58,456
105	Special Commission of Enquiry	7,89,100	..	7,89,100
106	Civil Defence	1,89,129	..	1,89,129
107	Home Guards	17,51,743	..	17,51,743
108	Fire Protection and Control	53,99,625	..	53,99,625
115	Guest Houses, Government Hostel, etc.	1,08,85,118	..	1,08,85,118
	Total	<u>2,36,39,599</u>	..	<u>2,36,39,599</u>
		16,58,002		
	Total -A (d) - Administrative Services	<u>28,65,60,883</u>	<u>1,54,96,010</u>	<u>30,37,14,895</u>
(e)	Pensions and Miscellaneous General Services			
2071	Pensions and Other Retirement Benefits			
01	Civil			
A	State Government			
101	Superannuation and Retirement Allowances	1,55,95,438	..	1,55,95,438
102	Commuted Value of Pensions	27,77,772	..	27,77,772
104	Gratuities	34,47,361	..	34,47,361
105	Family Pensions	1,38,65,477	..	1,38,65,477
111	Pensions to Legislators	9,29,641	..	9,29,641
	Total	<u>3,66,15,689</u>	..	<u>3,66,15,689</u>

STATEMENT NO. 11 Contd.

Heads (1)	(Figures in <i>Italics</i> represents charged expenditure) Actuals for 1995-96		
	Non- Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.
Expenditure Heads (Revenue Account)			
A. General Services - Concl'd.			
2075	Miscellaneous General Services		
103	State Lotteries	591,92,41,357	591,92,41,357
104	Pension and Awards in Consideration of Distinguished Services	12,539	12,539
800	Other Expenditure	16,48,089	16,48,089
	Total	<u>592,09,01,985</u>	<u>592,09,01,985</u>
	Total -A (c) - Pensions and Miscellaneous General Services	595,75,17,674	595,75,17,674
		<u>30,25,05,511</u>	
	Total - A - General Services	<u>633,97,16,138</u>	<u>1,63,27,173</u>
B	Social Services		
	(a) Education, Sports, Art and Culture		
2202	General Education		
01	Elementary Education		
052	Equipments	..	30,96,970
101	Government Primary Schools	..	3,04,57,697
102	Assistance to Non-Government Primary School	9,00,000	16,94,000
105	Non Formal Education	..	27,764
106	Teachers and other Services	19,85,81,737	5,10,66,261
107	Teachers Training	18,08,152	27,27,723
108	Text Book	..	45,81,757
800	Other Expenditure	..	9,26,879
	Total-01	<u>20,12,89,889</u>	<u>9,45,79,051</u>
02	Secondary Education		
001	Direction and Administration	1,93,35,489	80,49,466
052	Equipments	..	11,31,196
104	Teachers and other Services	6,12,75,436	2,85,24,777
106	Text Books	..	33,04,094
107	Scholarships	4,25,122	2,75,903
109	Government Secondary Schools	..	21,71,268
110	Assistance to Non-Government Secondary Schools	45,00,000	67,00,000
800	Other Expenditure	..	30,93,488
	Total-02	<u>8,55,36,047</u>	<u>5,32,50,192</u>
03	University and Higher Education		
103	Government Colleges and Institutes	49,63,903	83,19,434
	Total-03	<u>49,63,903</u>	<u>83,19,434</u>
04	Adult Education		
103	Rural Functional Literacy Programme	..	4,02,803
200	Other Adult Education Programme	..	11,05,295
	Total-04	..	<u>15,08,098</u>
05	Language Development		
102	Promotion of modern Indian Language	..	14,274
103	Sanskrit Education	..	4,000
	Total-05	..	<u>18,274</u>

STATEMENT NO. 11 Contd.

Heads (1)	(Figures in <i>Italics</i> represents charged expenditure)		
	Actuals for 1995-96		
	Non- Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.
Expenditure Heads (Revenue Account)			
B Social Services - Contd.			
80	General		
107	Scholarship	11,15,308	39,62,544
	Total-80	<u>11,15,308</u>	<u>50,77,852</u>
	Total 01,02,03,04,05 and 80	<u>29,29,05,147</u>	<u>16,16,37,593</u>
			<u>45,45,42,740</u>
2204 Sports and Youth Services			
001	Direction and Administration	12,87,848	8,06,216
102	Youth Welfare Programmes for Students	5,64,040	36,84,677
103	Youth Welfare Programmes for Non-Students	..	7,60,000
104	Sports and Games	..	43,02,392
	Total	<u>18,51,888</u>	<u>95,53,285</u>
			<u>1,14,05,173</u>
2205 Art and Culture			
001	Direction and Administration	6,40,559	3,78,941
102	Promotion of Arts and Culture	13,36,422	22,13,645
104	Archives	1,15,733	2,08,464
105	Public Libraries	6,10,943	3,03,921
106	Archaeological Survey	..	40,88,639
	Total	<u>27,03,657</u>	<u>71,93,610</u>
	Total-B(a) - Education, Sports, Art and Culture	<u>29,74,60,692</u>	<u>17,83,84,488</u>
			<u>47,58,45,180</u>
(b) Health and Family Welfare			
2210 Medical and Public Health			
01	Urban Health Services- Allopathy		
001	Direction and Administration	74,63,023	38,91,853
110	Hospitals and Dispensaries	6,05,94,110	3,01,90,048
800	Other Expenditure	85,96,856	3,57,046
	Total -01	<u>7,66,53,989</u>	<u>3,44,38,947</u>
			<u>11,10,92,936</u>
03	Rural Health Services- Allopathy		
101	Health Sub- Centres	1,06,40,058	6,21,773
103	Primary Health Centres	1,35,01,478	19,99,724
	Total-03	<u>2,41,41,536</u>	<u>26,21,497</u>
			<u>2,67,63,033</u>
05	Medical Education, Training and Research		
105	Allopathy	..	12,79,977
	Total- 05	..	<u>12,79,977</u>
			<u>12,79,977</u>
06	Public Health		
101	Prevention and Control of Diseases	..	1,39,85,766
102	Prevention and Food Adulteration	..	6,44,245
112	Public Health Education	18,27,636	5,10,996
	Total- 06	<u>18,27,636</u>	<u>1,51,41,007</u>
			<u>1,69,68,643</u>
	Total- 01,03,05, and 06	<u>10,26,23,161</u>	<u>5,34,81,428</u>
			<u>15,61,04,589</u>

STATEMENT NO. 11 Contd.

Heads (1)	(Figures in <i>Italics</i> represents charged expenditure)		
	Actuals for 1995-96		
	Non- Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.
B Expenditure Heads (Revenue Account) Social Services - Contd.			
2211 Family Welfare		26,56,586	26,56,586
001 Direction and Administration	..	10,18,965	10,18,965
003 Training	..	1,49,991	1,49,991
004 Research & Evaluation	..	2,47,05,883	2,47,05,883
101 Rural Family Welfare Services	..	20,82,740	20,82,740
102 Urban Family Welfare Services	..	9,70,801	9,70,801
103 Maternity and Child Health	..	24,07,862	24,07,862
104 Transport	..	12,12,518	12,12,518
106 Mass Education	..	3,52,05,346	3,52,05,346
Total	..	3,52,05,346	3,52,05,346
Total- B (b)- Health and Family Welfare	<u>10,26,23,161</u>	<u>8,86,86,774</u>	<u>19,13,09,935</u>
(c) Water supply, Sanitation, Housing and Urban Development			
2215 Water Supply and Sanitation			
01 Water Supply		1,09,05,253	1,96,48,965
001 Direction and Administration	87,43,712	93,12,425	1,85,24,805
101 Urban Water Supply Programmes	92,12,380	1,41,08,275	1,91,51,956
102 Rural Water Supply Programmes	50,43,681		
Total-01	<u>2,29,99,773</u>	<u>3,43,25,953</u>	<u>5,73,25,726</u>
02 Sewerage and Sanitation		50,40,393	77,10,130
105 Sanitation Services	26,69,737	50,40,393	77,10,130
Total - 02	<u>26,69,737</u>	<u>50,40,393</u>	<u>77,10,130</u>
Total- 01 and 02	<u>2,56,69,510</u>	<u>3,93,66,346</u>	<u>6,50,35,856</u>
2216 Housing			
01 Government Residential Buildings			
106 General Pool Accommodation		..	1,49,50,724
(i) Maintenance and Repairs	1,49,50,724	..	25,69,909
(ii) Furnishing	25,69,909	..	1,70,000
(iii) Lease Charges	1,70,000	..	1,76,90,633
Total - 01	<u>1,76,90,633</u>	..	<u>1,76,90,633</u>
03 Rural Housing			
I Distribution of G.C.I. Sheets to the Rural Poor	2,00,00,000	10,00,00,000	12,00,00,000
Total -03	<u>2,00,00,000</u>	<u>10,00,00,000</u>	<u>12,00,00,000</u>
80 General		40,00,000	40,00,000
103 Assistance to Housing Board Corporation etc.	..	40,00,000	40,00,000
Total -80	..	<u>40,00,000</u>	<u>40,00,000</u>
Total 01,03 and 80	<u>3,76,90,633</u>	<u>10,40,00,000</u>	<u>14,16,90,633</u>

STATEMENT NO. 11 Contd.

Heads (1)	(Figures in <i>Italics</i> represents charged expenditure)		
	Actuals for 1995-96		
	Non- Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.
Expenditure Heads (Revenue Account)			
B	Social Services - Contd.		
2217	Urban Development		
01	State Capital Development		
001	Direction and Administration		
051	21,17,722	..	21,17,722
053	Constructions		
	..	1,03,78,805	1,03,78,805
	Maintenance and Repairs		
	27,04,700	..	27,04,700
	Total - 01		
	48,22,422	1,03,78,805	1,52,01,227
04	Slum Area Improvement		
051	Constructions		
	..	10,10,059	10,10,059
	Total - 04		
	..	10,10,059	10,10,059
05	Other Urban Development Schemes		
001	Direction and Administration		
051	..	12,16,819	12,16,819
	..	59,67,919	59,67,919
	Total - 05		
	..	71,84,738	71,84,738
80	General		
001	Direction and Administration		
799	44,77,701	49,98,208	94,75,909
	(-) 1,299	..	(-) 1,299
	Total - 80		
	44,76,402	49,98,208	94,74,610
	Total - 01, 04, 05 and 80		
	92,98,824	2,35,71,810	3,28,70,634
Total - B (c) - Water Supply, Sanitation, Housing and Urban Development			
	7,26,58,967	16,69,38,156	23,95,97,123
(d) Information and Broadcasting			
2220	Information and Publicity		
01	Films		
001	Direction and Administration		
	61,844	4,01,108	4,62,952
	Total 01		
	61,844	4,01,108	4,62,952
60	Others		
001	Direction and Administration		
101	9,51,066	3,98,816	13,49,882
102	1,70,226	12,95,041	14,65,267
102	14,83,470	4,90,186	19,73,656
109	4,59,204	1,40,111	5,99,315
110	11,51,284	22,78,991	34,30,275
	Total 60		
	42,15,250	46,03,145	88,18,395
	Total 01 and 60		
	42,77,094	50,04,253	92,81,347
Total - B (d) - Information and Broadcasting			
	42,77,094	50,04,253	92,81,347
(e)	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes		
2225	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes		
01	Welfare of Scheduled Castes		
001	Direction and Administration		
102	5,45,645	12,44,649	17,90,294
277	..	11,02,970	11,02,970
793	..	12,99,420	12,99,420
	Special Central Assistance for Scheduled Castes Component Plan (Central Plan Scheme)		
	..	3,72,000	3,72,000
800	Other Expenditure		
	..	3,99,000	3,99,000
	Total - 01		
	5,45,645	44,18,039	49,63,684

STATEMENT NO. 11 Contd.

Heads (1)	(Figures in <i>Italics</i> represents charged expenditure) Actuals for 1995-96		
	Non- Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.
Expenditure Heads (Revenue Account)			
B Social Services - Contd.			
02	Welfare of Scheduled Tribes		
001	Direction and Administration	11,85,638	12,82,610
102	Economic Development (State Plan)	..	7,99,445
277	Education	..	17,99,910
794	Special Central Assistance for Tribal Sub- Plan	..	75,41,865
800	Other Expenditure	..	13,03,840
	Total-02	<u>11,85,638</u>	<u>1,27,27,670</u>
03	Welfare of Backward Classes		
001	Direction and Administration	3,87,788	4,523
	Total-03	<u>3,87,788</u>	<u>4,523</u>
80	General		
800	Other Expenditure	..	20,24,330
	Total-80	..	<u>20,24,330</u>
	Total -01, 02, 03 and 80	<u>21,19,071</u>	<u>1,91,74,562</u>
	Total-B (e)- Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	<u>21,19,071</u>	<u>1,91,74,562</u>
	(f) Labour and Labour Welfare		
2230	Labour and Employment		
01	Labour		
001	Direction and Administration	12,64,418	1,49,367
	Total -01	<u>12,64,418</u>	<u>1,49,367</u>
03	Training		
101	Industrial Training Institutes	15,49,575	8,09,637
	Total-03	<u>15,49,575</u>	<u>8,09,637</u>
	Total 01 and 03	<u>28,13,993</u>	<u>9,59,004</u>
	Total -B (f)- Labour and Labour Welfare	<u>28,13,993</u>	<u>9,59,004</u>
	(g) Social Welfare and Nutrition		
2235	Social Security and Welfare		
01	Rehabilitation		
110	Tibetan Refugees	..	1,43,659
	Total-01	..	<u>1,43,659</u>
02	Social Welfare		
001	Direction and Administration	14,72,731	14,93,321
101	Welfare of Handicapped	17,750	5,27,403
102	Child Welfare	2,94,250	89,14,130
103	Women's Welfare	1,90,000	3,20,957
106	Correctional Services	..	1,45,844
107	Assistance to Voluntary Organisation	2,87,200	6,48,314
800	Other Expenditure	..	1,75,423
	Total-02	<u>22,61,931</u>	<u>1,22,25,392</u>
			<u>1,44,87,323</u>

STATEMENT NO. 11 Contd.

Heads (1)	(Figures in <i>Italics</i> represents charged expenditure)		
	Actuals for 1995-96		
	Non- Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.
Expenditure Heads (Revenue Account)			
B	Social Services - Contd.		
60	Other Social Security and Welfare Programmes		
102	9,51,700	25,29,627	34,81,327
104	Deposits Linked Insurance Scheme		
	Government Provident Fund		
	5,63,384	..	5,63,384
200	Other Programmes		
	16,54,717	..	16,54,717
	Total-60	25,29,627	56,99,428
	Total 01,02 and 60	1,48,98,678	2,03,30,410
2236	Nutrition		
02	Distribution of nutritious food and beverages		
101	..	1,55,04,408	1,55,04,408
102	..	90,06,925	90,06,925
	Total-02	2,45,11,333	2,45,11,333
80	General		
001	Direction and Administration		
	11,29,298	20,911	11,50,209
	Total-80	20,911	11,50,209
	Total 02 and 80	2,45,32,244	2,56,61,542
2245	Relief on account of Natural Calamities		
02	Floods, Cyclone etc.		
101	47,00,000	..	47,00,000
106	58,00,147	..	58,00,147
107	Repairs and restoration of damaged		
	Government office Buildings		
	34,38,621	..	34,38,621
108	Repairs and restoration of damaged		
	Government Residential buildings		
	4,42,274	..	4,42,274
109	Repairs and restoration of damaged		
	water supply drainage and sewerage works		
	50,24,126	..	50,24,126
122	Repairs and restoration of damaged Irrigation		
	and Flood Control works		
	28,84,673	..	28,84,673
282	4,02,291	..	4,02,291
800	Other Expenditure		
	3,39,43,576	..	3,39,43,576
	Total -02	..	5,66,35,708
05	Calamity Relief Fund		
101	Transfer to Reserve Fund and		
	Deposit Account Calamity Relief Fund		
	5,90,00,000	..	5,90,00,000
102	8,00,000	..	8,00,000
901	Deduct Amount met from Calamity Relief Fund		
	(-) 5,66,35,708	..	(-) 5,66,35,708
	Total-05	..	31,64,292
80	General		
001	Direction and Administration		
	3,24,448	..	3,24,448
	Total-80	..	3,24,448
	Total-02,05 and 80	..	6,01,24,448
Total - B (g) - Social Welfare and Nutrition			
	6,66,85,478	3,94,30,922	10,61,16,400

STATEMENT NO. 11 Contd.

Heads (1)	(Figures in <i>Italics</i> represents charged expenditure) Actuals for 1995-96		
	Non- Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.
Expenditure Heads (Revenue Account)			
C. Economic Services -Contd.			
(h) Others			
2250	Other Social Services		
103	Upkeep of Shrines, Temples, etc.	58,20,717	..
	Total	<u>58,20,717</u>	..
2251	Secretariat-Social Services		
090	Secretariat	16,66,669	..
091	Attached Offices	3,37,423	..
	Total	<u>20,04,092</u>	..
	Total-B (h) Others	78,24,809	..
	Total-B - Social Services	<u>55,64,63,265</u>	<u>49,85,78,159</u>
			<u>1,05,50,41,424</u>
C. Economic Services			
(a) Agriculture and Allied Activities			
2401	Crop Husbandry		
001	Direction and Administration	54,09,975	10,74,502
103	Seeds	..	54,06,547
104	Agricultural Farms	1,58,59,971	20,23,780
105	Manures and Fertilisers	6,83,086	2,12,65,126
107	Plant Protection	21,47,648	24,83,874
108	Commercial Crops	..	2,11,58,999
109	Extension and Farmers Training	8,84,151	27,82,423
111	Agricultural Economics and Statistics	..	11,23,097
112	Development of Pulses	..	10,32,579
113	Agricultural Engineering	6,00,426	8,52,660
114	Development of Oil Seeds	..	69,31,684
119	Horticulture and Vegetable Crops	79,51,175	2,43,16,929
800	Other Expenditure	..	1,00,92,647
	Total	<u>3,35,36,432</u>	<u>10,05,44,847</u>
2402	Soil and Water Conservation		
001	Direction and Administration	91,84,454	16,21,365
101	Soil Survey and Testing	..	2,46,636
102	Soil Conservation	..	2,01,30,471
103	Land Reclamation and Development	..	18,53,613
800	Other Expenditure	..	2,85,972
	Total	<u>91,84,454</u>	<u>2,41,38,057</u>
2403	Animal Husbandry		
001	Direction and Administration	24,19,665	11,18,442
101	Veterinary Services and Animal Health	73,70,684	72,31,240
102	Cattle and Buffalo Development	46,73,164	1,93,06,883
103	Poultry Development	8,26,731	19,67,381
104	Sheep and Wool Development	6,06,097	5,36,248

STATEMENT NO. 11 Contd.

Heads (1)	(Figures in <i>Italics</i> represents charged expenditure)			
	Actuals for 1995-96			
	Non- Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.	
Expenditure Heads (Revenue Account)				
C. Economic Services - Contd.				
105	Piggery Development	9,49,599	53,64,165	63,13,734
106	Other Livestock Development	4,18,098	24,89,558	29,07,656
107	Fodder and Feed Development	4,82,722	26,35,188	31,17,910
109	Extension and Training	4,53,785	9,94,218	14,48,003
113	Administrative Investigation and Statistics	..	4,07,175	4,07,175
800	Other Expenditure	47,532	10,50,000	10,97,532
	Total	1,82,48,007	4,31,00,468	6,13,48,545
2404 Dairy Development				
109	Extension and Training	8,64,126	5,21,672	13,85,798
191	Assistance to Co-operatives and other bodies	..	2,25,48,116	2,25,48,116
	Total	8,64,126	2,30,69,788	2,39,33,914
2405 Fisheries				
001	Direction and Administration	13,78,928	4,57,769	18,36,697
101	Inland Fisheries	27,85,507	21,70,821	49,56,328
109	Extension and Training	..	46,221	46,221
	Total	41,64,435	26,74,811	68,39,246
2406 Forestry and Wild Life				
01	Forestry			
001	Direction and Administration	2,53,41,526	44,70,823	2,98,12,349
004	Research	..	11,12,708	11,12,708
005	Survey and Utilisation of Forest Resources	..	11,62,872	11,62,872
013	Statistics	..	6,36,447	6,36,447
070	Communications and Buildings	18,07,218	..	18,07,218
101	Forest Conservation, Development and Regeneration	..	12,53,785	12,53,785
102	Social and Farm Forestry	15,00,189	2,50,38,335	2,65,38,524
105	Forest Produce	24,15,689	93,71,052	1,17,86,741
109	Extension and Training	..	4,74,152	4,74,152
800	Other Expenditure	..	3,96,148	3,96,148
	Total-01	3,10,64,622	4,39,16,322	7,49,80,944
02	Environmental Forestry and Wild Life			
110	Wild Life Preservation	26,98,850	1,55,81,056	1,82,79,906
	Total-02	26,98,850	1,55,81,056	1,82,79,906
03	Wasteland Development			
101	National Wasteland Development Programme	..	6,57,99,205	6,57,99,205
	Total-03	..	6,57,99,205	6,57,99,205
	Total-01,02 and 03	3,37,63,472	12,52,96,583	15,90,60,055
2407 Plantation				
01	Tea			
800	Other Expenditure	1,14,50,000	..	1,14,50,000
	Total	1,14,50,000	..	1,14,50,000

STATEMENT NO. 11 Contd.

		(Figures in <i>Italics</i> represents charged expenditure)		
		Actuals for 1995-96		
Heads (1)		Non- Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.
Expenditure Heads (Revenue Account)				
C. Economic Services - Contd.				
2408	Food, Storage and Warehousing			
01	Food			
001	Direction and Administration	66,23,738	2,34,233	68,57,971
003	Training	..	24,178	24,178
101	Procurement and Supply	17,638	41,44,198	41,61,836
102	Food Subsidy	10,00,000	..	10,00,000
	Total	<u>76,41,376</u>	<u>44,02,609</u>	<u>1,20,43,985</u>
2415	Agricultural Research and Education			
01	Crop Husbandry			
004	Research	..	46,53,826	46,53,826
277	Education	..	15,93,471	15,93,471
	Total	..	<u>62,47,297</u>	<u>62,47,297</u>
03	Animal Husbandry			
004	Research	..	35,77,181	35,77,181
	Total-03	..	<u>35,77,181</u>	<u>35,77,181</u>
	Total -01 and 03	..	<u>98,24,478</u>	<u>98,24,478</u>
2425	Co-operation			
001	Direction and Administration	57,32,180	25,02,830	82,35,010
003	Training	..	2,47,311	2,47,311
101	Audit of Co-operatives	..	2,48,261	2,48,261
105	Information and Publicity	..	3,35,283	3,35,283
107	Assistance to Credit Co-operatives	..	7,07,000	7,07,000
108	Assistance to other Co-operatives	..	32,22,294	32,22,294
	Total	<u>57,32,180</u>	<u>72,62,979</u>	<u>1,29,95,159</u>
2435	Other Agricultural Programmes			
01	Marketing and Quality Control			
101	Marketing facilities	..	15,87,505	15,87,505
	Total-01	..	<u>15,87,505</u>	<u>15,87,505</u>
60	Others			
1	Dry Land Development Programmes	..	5,87,543	5,87,543
2	High Yielding varieties Programme	..	55,15,196	55,15,196
	Total-60	..	<u>61,02,739</u>	<u>61,02,739</u>
	Total-01 and 60	..	<u>76,90,244</u>	<u>76,90,244</u>
	Total-C (a) Agriculture and Allied Activities	<u>12,45,84,552</u>	<u>34,80,04,864</u>	<u>47,25,89,416</u>
(b) Rural Development				
2501	Special Programmes for Rural Development			
01	Integrated Rural Development Programme			
003	Training	..	28,00,000	28,00,000
101	Subsidy to District Rural Development Agencies	..	87,50,000	87,50,000
800	Other Expenditure	..	15,50,000	15,50,000
	Total	..	<u>1,31,00,000</u>	<u>1,31,00,000</u>

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STATEMENT NO. 11 Contd.

(Figures in *Italics* represents charged expenditure)

Heads (1)	Actuals for 1995-96		
	Non- Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.
Expenditure Heads (Revenue Account) C. Economic Services - Contd.			
04	Integrated Rural Energy Planning Programmes		
101	Development of Design and approach for area bound Block Level/ IRE Projects	..	7,71,286
105	Project Implementation	..	22,81,480
	Total-04	..	<u>30,52,766</u>
	Total-01 and 04	..	<u>1,61,52,766</u>
2505	Rural Employment		
01	National Programmes	..	6,42,00,000
	Total	..	<u>6,42,00,000</u>
2515	Other Rural Development Programme		
003	Training	..	30,04,000
101	Panchayati Raj	22,20,000	99,86,512
102	Community Development	6,98,400	1,20,16,483
	Total	<u>29,18,400</u>	<u>2,50,06,995</u>
	Total- C (b)- Rural Development	<u>29,18,400</u>	<u>10,82,78,161</u>
	(d) Irrigation and Flood Control		
2702	Minor Irrigation		
01	Surface Water		
102	Lift Irrigation Schemes	..	1,03,772
103	Diversion Schemes	29,94,599	1,94,62,574
	Total-01	<u>29,94,599</u>	<u>1,95,66,346</u>
80	General		
001	Direction and Administration	20,05,618	45,13,892
005	Investigation	..	4,77,493
052	Machinery and Equipment	..	2,28,691
799	Suspense	..	(-) 17,86,056
800	Other Expenditure	..	6,49,223
	Total-80	<u>20,05,618</u>	<u>40,83,243</u>
	Total-01 and 80	<u>50,00,217</u>	<u>2,36,49,589</u>
2705	Command Area Development		
101	Integrated Development of Agriculture Through Irrigation Facilities	..	5,77,333
	Total	..	<u>5,77,333</u>
2711	Flood Control and Drainage		
01	Flood Control		
103	Civil Works	7,02,252	33,99,235
	Total	<u>7,02,252</u>	<u>33,99,235</u>
	Total-C (d) - Irrigation and Flood Control	<u>57,02,469</u>	<u>2,76,26,157</u>
(e)	Energy		
2801	Power		
01	Hydel Generation Hydro Electric Schemes	2,85,36,490	..
052	Machinery and Equipment	2,50,378	..
101	Purchase of Power	99,99,242	..
	Total 01	<u>3,87,86,110</u>	<u>3,87,86,110</u>

STATEMENT NO. 11 Contd.

Heads (1)	(Figures in <i>Italics</i> represents charged expenditure)			
	Actuals for 1995-96			
	Non- Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.	
Expenditure Heads (Revenue Account)				
C. Economic Services - Contd.				
04	Diesel, Gas Power Generation			
1	Diesel Power Station, Gangtok	41,16,223	..	41,16,223
2	Diesel Power Station, Mangan	59,771	..	59,771
	Total 04	41,75,994	..	41,75,994
05	Transmission and Distribution			
1	Distribution Line	43,96,483	..	43,96,483
2	Distribution Line, North Sikkim	28,56,213	..	28,56,213
3	Other Distribution Lines	36,07,758	..	36,07,758
4	Maintenance of transmission line and Sub-Station	25,47,632	..	25,47,632
5	Maintenance of electrical instalations	46,01,145	..	46,01,145
6	Maintenance of electrical instalations under West Division	33,55,950	..	33,55,950
7	Distribution Line under Singtam Sub- Division	19,49,564	..	19,49,564
8	Distribution Line under Ravongla Sub- Division	21,47,962	..	21,47,962
9	Distribution Line under Pakyong Sub- Division	21,93,915	..	21,93,915
10	Maintenance of T & D under REC	6,99,821	..	6,99,821
11	Maintenance of 66 KV Sub- Station	13,99,793	..	13,99,793
	Total I - Distribution Line	2,97,56,236	..	2,97,56,236
005	Investigation			
(i)	Survey and Investigation	..	8,99,592	8,99,592
799	Suspense	..	(-) 2,33,528	(-) 2,33,528
	Total	..	6,66,064	6,66,064
80	General			
001	Direction and Administration	4,24,21,859	1,06,67,669	5,30,89,528
	Total - 80	4,24,21,859	1,06,67,669	5,30,89,528
	Total- 01, 04, 05 and 80	11,51,40,199	1,13,33,733	12,64,73,932
2810	Non-Conventional Sources of Energy			
03	Wind			
800	Other Expenditure	..	62,000	62,000
60	Others	..	68,55,475	68,55,475
800	Other Expenditure	..	69,17,475	69,17,475
	Total - 03	..	69,17,475	69,17,475
	Total- C (e)- Energy	11,51,40,199	1,82,51,208	13,33,91,407
(f)	Industry and Minerals			
2851	Village and Small Industries			
001	Direction and Administration	33,80,498	11,37,095	45,17,593
003	Training	44,43,266	70,67,425	1,15,10,691
004	Research and Development	..	3,65,331	3,65,331
102	Small Scale Industries	25,70,860	61,68,118	87,38,978
105	Khadi and Village Industries	11,50,000	35,71,000	47,21,000
200	Other Village Industries	..	37,36,447	37,36,447
	Total	1,15,44,624	2,20,45,416	3,35,90,040

STATEMENT NO. 11 Contd.

		(Figures in <i>Italics</i> represents charged expenditure)		
		Actuals for 1995-96		
Heads	Non- Plan	Plan	Total	
(1)	(2)	(3)	(4)	
	Rs.	Rs.	Rs.	
Expenditure Heads (Revenue Account) C. Economic Services - Contd.				
2852 Industries				
08 Consumers Industries				
600 Others	..	2,99,818	2,99,818	
	Total-	2,99,818	2,99,818	
2853 Non-Ferrous Mining and Metallurgical Industries				
02 Regulation and Development of Mines				
001 Direction and Administration	30,44,839	5,11,841	35,56,680	
004 Research and development	..	9,52,929	9,52,929	
102 Mineral Exploration	7,78,959	1,336	7,80,295	
	Total-02	14,66,106	52,89,904	
	Total - C (f)- Industry and Minerals	2,38,11,340	3,91,79,762	
(g) Transport				
3054 Roads and Bridges				
04 District and Other Roads				
337 Road Works	7,63,28,184	69,65,915	8,32,94,099	
	Total -04	69,65,915	8,32,94,099	
80 General				
001 Direction and Administration	1,66,15,468	53,18,616	2,19,34,084	
004 Research and Development	..	1,00,748	1,00,748	
052 Machinery and Equipment	99,99,159	..	99,99,159	
799 Suspense	..	22,83,623	22,83,623	
	Total-80	77,02,987	3,43,17,614	
	Total -04 and 80	1,46,68,902	11,76,11,713	
3055 Road Transport				
201 Sikkim Nationalised Transport	13,52,24,074	24,97,756	13,77,21,830	
	Total	24,97,756	13,77,21,830	
	Total - C (g) - Transport	1,71,66,658	25,53,33,543	
(i) Science Technology and Environment				
3425 Other Scientific Research				
60 Others				
004 Research and Development	..	60,62,785	60,62,785	
600 Other Schemes	..	3,31,367	3,31,367	
	Total- 60	63,94,152	63,94,152	
3435 Ecology and Environment				
03 Environmental Research and Ecological Regeneration				
001 Direction and Administration	..	10,68,637	10,68,637	
003 Environmental Education/Training/Extension	..	95,431	95,431	
101 Conservation Programmes	..	18,05,572	18,05,572	
103 Research and Ecological Regeneration	..	2,69,513	2,69,513	
	Total-03	32,39,153	32,39,153	

STATEMENT NO. 11 Contd.

Heads (1)	(Figures in <i>Italics</i> represents charged expenditure) Actuals for 1995-96			
	Non- Plan	Plan	Total	
	(2) Rs.	(3) Rs.	(4) Rs.	
Expenditure Heads (Revenue Account)				
C. Economic Services - Concl'd.				
04	Prevention and Control of Pollution	..	7,12,209	7,12,209
103	Prevention of Air and Water Pollution	..	7,12,209	7,12,209
	Total-04	..	7,12,209	7,12,209
	Total- 03 and 04	..	39,51,362	39,51,362
	Total -C (i)- Science, Technology and Environment	..	1,03,45,514	1,03,45,514
(j) General Economic Services				
3451 Secretariat Economic Services				
090	Secretariat	11,39,863	9,45,564	20,85,427
092	Other Offices	70,000	15,51,466	16,21,466
102	District Planning Machinery	..	19,53,198	19,53,198
	Total	12,09,863	44,50,228	56,60,091
3452 Tourism				
01	Tourist infrastructure	..	..	..
101	Tourist Centre	15,02,219	62,61,645	77,63,864
102	Tourist Accommodation	22,28,480	40,90,332	63,18,812
103	Tourist Transport Services	10,65,510	20,97,512	31,63,022
	Total -01	47,96,209	1,24,49,489	1,72,45,698
80	General	..	..	..
001	Direction and Administration	12,90,431	2,18,112	15,08,543
104	Promotion and Publicity	..	60,81,755	60,81,755
800	Other Expenditure	..	3,23,485	3,23,485
	Total-80	12,90,431	66,23,352	79,13,783
	Total 01 and 80	60,86,640	1,90,72,841	2,51,59,481
3454 Census Surveys and Statistics				
02	Surveys and Statistics	10,71,948	34,75,410	45,47,358
	Total-02	10,71,948	34,75,410	45,47,358
3456 Civil Supplies				
800	Other Expenditure	54,07,435	..	54,07,435
	Total	54,07,435	..	54,07,435
3475 Other General Economic Services				
106	Regulation of Weights and Measures	14,17,645	..	14,17,645
109	Nehru Rojgar Yojana	..	36,00,000	36,00,000
	Total	14,17,645	36,00,000	50,17,645
	Total -C (j) - General Economic Services	1,51,93,531	3,05,98,479	4,57,92,010
	Total -C- Economic Services	51,70,74,458	58,11,63,981	1,09,82,38,439
		30,25,05,511		
	Total Expenditure Heads (Revenue Account)	7,41,32,53,861	1,09,60,69,313	8,81,18,28,685
Expenditure Heads (Capital Account)				
A. Capital Account of General Services				
4059	Capital Outlay on Public Works	..	5,17,91,238	5,17,91,238
	Total- A- Capital Account of General Services	..	5,17,91,238	5,17,91,238

STATEMENT NO. 11 Contd.

Heads (1)	(Figures in <i>Italics</i> represents charged expenditure)		
	Actuals for 1995-96		
	Non- Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.
B. Capital Account of Social Services			
(a) Education, Sports, Art and Culture			
4202 Capital Outlay on Education, Sports, Art and Culture ..		3,68,52,935	3,68,52,935
Total- B (a)- Education, Sports, Art and Culture ..		<u>3,68,52,935</u>	<u>3,68,52,935</u>
(b) Health and Family Welfare			
4210 Capital Outlay on Medical and Public Health ..		8,34,47,264	8,34,47,264
Total- B (b)- Health and Family Welfare ..		<u>8,34,47,264</u>	<u>8,34,47,264</u>
(c) Water Supply, Sanitation, Housing and Urban Development			
4215 Capital Outlay on Water Supply and Sanitation ..		15,22,47,833	15,22,47,833
4216 Capital Outlay on Housing ..		<u>3,73,43,696</u>	<u>3,73,43,696</u>
Expenditure Heads (Capital Account)			
4217 Capital Outlay on Urban Development ..		1,16,43,092	1,16,43,092
4235 Capital Outlay on Social Security & Welfare ..		5,05,385	5,05,385
Total-B (c) -Water Supply, Sanitation, Housing and Urban Development ..		<u>20,17,40,006</u>	<u>20,17,40,006</u>
Total-B- Capital Account of Social Services ..		<u>32,20,40,205</u>	<u>32,20,40,205</u>
C Capital Account of Economic Services			
(a) Capital Account of Agriculture and Allied Activities			
4401 Capital Outlay on Crop Husbandry ..		47,38,179	47,38,179
4403 Capital Outlay on Animal Husbandry ..		36,96,673	36,96,673
4405 Capital Account on Fisheries ..		19,00,503	19,00,503
4406 Capital Outlay on Forestry and Wild Life ..		24,03,559	24,03,559
4408 Capital Outlay on Food, Storage and Warehousing ..		58,88,887	58,88,887
Total- C (a)- capital Account of Agriculture and Allied Activities ..		<u>1,86,27,801</u>	<u>1,86,27,801</u>
(e) Capital Account of Energy			
4801 Capital Outlay on Power Project ..		30,43,96,991	30,43,96,991
Total -C (e)- Capital Account of Energy ..		<u>30,43,96,991</u>	<u>30,43,96,991</u>
(f) Capital Account of Industry and Minerals			
4851 Capital Account on Village and Small Industries ..		28,63,358	28,63,358
4853 Capital Outlay on Non-Ferrous Mining and Metallurgical Industries ..		53,00,000	53,00,000
4860 Capital Outlay on Consumer Industries ..		2,16,00,000	2,16,00,000
4885 Other Capital outlay on Industries and Minerals ..		2,55,00,000	2,55,00,000
Total- C (f)- Capital Account of Industry and Minerals ..		<u>5,52,63,358</u>	<u>5,52,63,358</u>

STATEMENT NO. 11 Concl'd.

Heads (1)	(Figures in <i>Italics</i> represents charged expenditure)		
	Actuals for 1995-96		
	Non- Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.
C. Capital Account of Economic Services - Concl'd.			
(g)	Capital Account of Transport		
5054	Capital Outlay on Roads and Bridges	..	23,35,50,542
5055	Capital Outlay on Road Transport	..	1,82,06,647
	Total- C (g)- Capital Account of Transport	..	<u>25,17,57,189</u>
(j)	Capital Account of General Economic Services		
5452	Capital Outlay on Tourism	..	16,33,201
5465	Investment in General Financial and Trading Institute	..	61,80,000
	Total-C (j)- Capital Account of General Economic Services	..	<u>78,13,201</u>
	Total-C- Capital Account of Economic Services	..	<u>63,78,58,540</u>
	Total Expenditure Heads (Capital Account)	..	<u>1,01,16,89,983</u>
		<u>30,25,05,511</u>	
	GRAND TOTAL - EXPENDITURE	<u>7,41,32,53,861</u>	<u>2,10,77,59,296</u>
			<u>9,82,35,18,668</u>

**STATEMENT NO. 12- DETAILED STATEMENT OF CAPITAL EXPENDITURE
DURING AND TO END OF THE YEAR 1995-96**

Nature of Expenditure		Expenditure during 1995-96			Expenditure to the end of 1995-96
		Non Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.	
Expenditure Heads (Capital Account)					
A. Capital Account of General Services					
4059	Capital Outlay on Public Works				
80	General				
051	Construction	..	5,17,91,238	5,17,91,238	35,00,16,924
201	Acquisition of Land	..	..	..	14,06,514
	Total: 80	..	<u>5,17,91,238</u>	<u>5,17,91,238</u>	<u>35,14,23,438</u>
	Total: 4059- Capital Outlay on Public Works	..	<u>5,17,91,238</u>	<u>5,17,91,238</u>	<u>35,14,23,438</u>
	Total: A- Capital Account of General Services	..	<u>5,17,91,238</u>	<u>5,17,91,238</u>	<u>35,14,23,438</u>
B Capital Account of Social Services					
(a)	Education, Sports, Art and Culture				
4202	Capital Outlay on Education, Sports, Art and Culture				
01	General Education				
201	Elementary Education	..	1,33,46,078	1,33,46,078	10,67,28,778
202	Secondary Education	..	1,00,97,069	1,00,97,069	14,51,61,415
203	University an Higher Education	..	28,39,703	28,39,703	2,48,11,245
800	Other Expenditure	..	..	..	1,99,938
	Total: 01	..	<u>2,62,82,850</u>	<u>2,62,82,850</u>	<u>27,69,01,376</u>
02	Technical Education				
103	Technical School	..	45,57,856	45,57,856	76,61,956
800	Other Expenditure	..	..	..	16,09,343
	Total: 02	..	<u>45,57,856</u>	<u>45,57,856</u>	<u>92,71,299</u>
03	Sports and Youth Services,				
	Sports Stadia				
101	Youth Hostels	..	..	..	1,35,266
800	Other Expenditure	..	21,24,097	21,24,097	2,41,77,115
	Total: 03	..	<u>21,24,097</u>	<u>21,24,097</u>	<u>2,43,12,381</u>
04	Art and Culture				
106	Museums	..	..	..	10,94,956
800	Other Expenditure	..	38,88,132	38,88,132	1,04,75,844
	Total: 04	..	<u>38,88,132</u>	<u>38,88,132</u>	<u>1,15,70,800</u>
	Total: 4202- Capital Outlay on Education, Sports, Art and Culture	..	<u>3,68,52,935</u>	<u>3,68,52,935</u>	<u>32,20,55,856</u>
	Total: B (a)- Education, Sports, Art and Culture	..	<u>3,68,52,935</u>	<u>3,68,52,935</u>	<u>32,20,55,856</u>
(b)	Health and Family Welfare				
4210	Capital Outlay on Medical and Public Health				
01	Urban Health Services				
110	Hospital and Dispensaries	..	6,66,64,971	6,66,64,971	32,67,41,411
	Total: 01	..	<u>6,66,64,971</u>	<u>6,66,64,971</u>	<u>32,67,41,411</u>

STATEMENT NO. 12-Contd.

Nature of Expenditure (1)	Expenditure during 1995-96			Expenditure to the end of 1995-96
	Non Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.	(5) Rs.
Expenditure Heads (Capital Account) - Contd.				
B. Capital Account of Social Services - Contd.				
02	Rural Health Services			
101	Health Sub- Centres	..	57,52,998	57,52,998
103	Primary Health Centres	..	83,07,114	83,07,114
104	Community Health Centres	..	27,22,181	27,22,181
110	Hospital and Dispensaries	..	..	16,10,200
	Total: 02	..	<u>1,67,82,293</u>	<u>1,67,82,293</u>
03	Medical Education, Training and Research			
105	Allopathy	..	..	3,88,88,743
	Total: 03	..	..	<u>3,88,88,743</u>
04	Public Health			
200	Other Programmes	..	..	11,881
	Total: 04	..	..	<u>11,881</u>
80	General			
800	Other Expenditure	..	..	5,89,642
	Total: 80	..	..	<u>5,89,642</u>
	Total: 4210- Capital Outlay on Medical and Public Health	..	<u>8,34,47,264</u>	<u>8,34,47,264</u>
	Total: B (b)- Health and Family Welfare	..	<u>8,34,47,264</u>	<u>45,43,45,304</u>
(c)	Water Supply, Sanitation, Housing and Urban Development			
4215	Capital Outlay on Water Supply and Sanitation			
01	Water Supply			
101	Urban Water Supply (Gangtok)	..	1,64,48,444	1,64,48,444
102	Rural Water Supply	..	13,22,51,158	13,22,51,158
	Total : 01	..	<u>14,86,99,602</u>	<u>14,86,99,602</u>
02	Sewerage and Sanitation			
106	Sewerage Services			
	(i) Construction of Drainage and Sewerage Systems in Gangtok	..	30,48,447	30,48,447
	(ii) Construction of Drainage and Sewerage System in Other Urban Areas	..	4,99,784	4,99,784
	Total : 02	..	<u>35,48,231</u>	<u>45,15,637</u>
	Total : 4215 - Capital Outlay On Water Supply and Sanitation	..	<u>15,22,47,833</u>	<u>15,22,47,833</u>
4216	Capital Outlay on Housing			
01	Government Residential Buildings			
106	General Pool Accommodation	..	2,53,67,055	2,53,67,055
107	Police Housing	..	50,00,000	50,00,000
700	Other Housing (Construction of Quarters for Doctors working in Rural Primary Health Centres)	..	..	16,65,790
	Total : 01	..	<u>3,03,67,055</u>	<u>3,03,67,055</u>

STATEMENT NO. 12-Contd.

Nature of Expenditure (1)	Expenditure during 1995-96			Expenditure to the end of 1995-96
	Non Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.	(5) Rs.
Expenditure Heads (Capital Account) - Contd.				
B. Capital Account of Social Services - Contd.				
80	General			
201	Investment in Housing Boards	..	..	71,49,000
800	Other Expenditure	..	69,76,641	1,90,05,843
	Total : 80	..	69,76,641	2,61,54,843
	Total : 4216-Capital Outlay on Housing	..	3,73,43,696	19,56,93,538
4217	Capital Outlay on Urban Development			
03	Integrated Development of Small and Medium Towns	..	..	..
051	Construction	..	1,16,43,092	3,78,55,899
	Total : 03	..	1,16,43,092	3,78,55,899
	Total: 4217- Capital Outlay on Urban Development	..	1,16,43,092	3,78,55,899
	Total: B (c)- Water Supply, Sanitation, Housing and Urban Development	..	20,12,34,621	103,68,14,277
(e)	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes			
4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes			
02	Welfare of Scheduled Tribes	..	..	..
102	Economic Development	..	..	6,43,692
	Total: 02	..	..	6,43,692
	Total: 4225-Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	..	..	6,43,692
	Total: B(c)- Welfare of Scheduled Castes Scheduled Tribes and Other Backward Classes	..	..	6,43,692
(g)	Social Welfare and Nutrition			
4235	Capital Outlay on Social Security and Welfare			
02	Social Welfare	..	..	..
103	Women's Welfare	..	..	17,84,694
104	Welfare of Aged, Infirm & Destitute	..	..	91,584
106	Correctional Services	..	..	10,97,000
800	Other Expenditure	..	5,05,385	13,11,764
	Total: 02	..	5,05,385	42,85,042
	Total: 4235-Capital Outlay on Social Security and Welfare	..	..	42,85,042
	Total: B (g)- Social Welfare and Nutrition	..	..	42,85,042

STATEMENT NO. 12-Contd.

Nature of Expenditure (1)	Expenditure during 1995-96			Expenditure to the end of 1995-96
	Non Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.	(5) Rs.
Expenditure Heads (Capital Account) - Contd.				
B. Capital Account of Social Services - Concl'd.				
(h) Others				
4250 Capital Outlay on Other Social Services				
800 Other Expenditure ..				1,82,057
Total: 4250-Capital Outlay on Other Social Services ..				1,82,057
Total: B (h)- Others ..				1,82,057
Total: B-Capital Account of Social Services (a+b+c+e+g+h) ..		32,20,40,205	32,20,40,205	181,83,26,228
C. Capital Account of Economic Services				
(a) Capital Account of Agriculture and Allied Activities				
4401 Capital Outlay on Crop Husbandry				
103 Seeds ..				31,91,172
104 Agricultural Farms ..		32,37,856	32,37,856	2,41,06,502
107 Plant Protection ..				23,16,721
108 Commercial Crops ..				29,28,201
109 Extension and Training ..				5,10,851
113 Agricultural Engineering ..				12,80,871
119 Horticulture and Vegetable Crops ..		10,00,310	10,00,310	68,27,893
190 Investment in Public Sector and Other Undertakings ..				14,19,218
800 Other Expenditure ..		5,00,013	5,00,013	20,28,417
Total: 4401- Capital Outlay on Crop Husbandry ..		47,38,179	47,38,179	4,46,09,846
4403 Capital Outlay on Animal Husbandry				
101 Veterinary Services and Animal Health ..		36,96,673	36,96,673	4,58,58,520
800 Other Expenditure ..				31,25,667
Total: 4403- Capital Outlay on Animal Husbandry ..		36,96,673	36,96,673	4,89,84,187
4404 Capital Outlay on Dairy Development				
102 Dairy Development Project ..				1,87,75,792
Total: 4404 - Capital Outlay on Dairy Development ..				1,87,75,792
4405 Capital Outlay on Fisheries				
101 Inland Fisheries ..		19,00,503	19,00,503	1,91,20,753
Total: 4405 - Capital Outlay on Fisheries ..		19,00,503	19,00,503	1,91,20,753
4406 Capital Outlay on Forestry and Wild Life				
01 Forestry				
105 Forest Produce ..				38,96,161
Total: 01 ..				38,96,161
070 Communication and Building				
(1) Communication ..		2,37,099	2,37,099	2,37,099

STATEMENT NO. 12-Contd.

Nature of Expenditure		Expenditure during 1995-96			Expenditure to the end of 1995-96
		Non Plan	Plan	Total	
(1)	(2)	(3)	(4)	(5)	
	Rs.	Rs.	Rs.	Rs.	
Expenditure Heads (Capital Account) - Contd.					
C. Capital Account of Economic Services - Contd.					
(2)	Building	..	21,66,460	21,66,460	21,66,460
	Total 070	..	24,03,559	24,03,559	24,03,559
	Total: 4406- Capital Outlay on Forestry and Wild Life	..	24,03,559	24,03,559	62,99,720
4408	Capital Outlay on Food Storage and Warehousing				
01	Food				
101	Procurement and Supply	..	32,83,668	32,83,668	2,77,04,207
800	Other Expenditure	..	..	..	30,15,000
	Total : 01	..	32,83,668	32,83,668	3,07,19,207
02	Storage and Warehousing				
101	Rural Godown Programmes	..	26,05,219	26,05,219	2,66,61,037
800	Other Expenditure	..	..	..	55,84,353
	Total: 02	..	26,05,219	26,05,219	3,22,45,390
	Total: 4408- Capital Outlay on Food Storage and Warehousing	..	58,88,887	58,88,887	6,29,64,597
4415	Capital Outlay on Agricultural Research and Education				
80	General				
004	Research	..	..	..	11,41,542
	Total: 80	..	..	..	11,41,542
	Total: 4415- Capital Outlay on Agricultural Research and Education	..	..	..	11,41,542
4425	Capital Outlay on Co-operation				
106	Investments in Multipurpose Rural Co-operatives	..	..	..	34,00,500
107	Investments in Credit Co-operatives	..	..	..	63,74,529
108	Investment in other Co-operatives	..	..	..	1,03,58,000
190	Investment in Public Sector and Other Undertakings	..	..	..	44,98,932
200	Other Investments	..	..	..	6,89,400
	Total: 4425- Capital Outlay on Co-operation	..	..	..	2,53,21,361
4435	Capital Outlay on Other Agricultural Programmes				
01	Marketing and Quality Control				
101	Marketing Facilities	..	..	..	8,87,197
	Total: 01	..	..	..	8,87,197
60	Others				
	Dry Land Agricultural Programmes	..	..	..	2,57,741
	Total: 60	..	..	..	2,57,741
	Total: 4435- Capital Outlay on Other Agricultural Programmes	..	..	..	11,44,938

STATEMENT NO. 12-Contd.

Nature of Expenditure (1)	Expenditure during 1995-96			Expenditure to the end of 1995-96	
	Non Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.	(5) Rs.	
Expenditure Heads (Capital Account) - Contd.					
C. Capital Account of Economic Services - Contd.					
	Total: C- (a)- Capital Account of Agricultural and Allied Activities	..	1,86,27,801	1,86,27,801	22,83,62,736
(c)	Capital Account of Energy				
4801	Capital Outlay on Power Projects				
01	Hydel Generation				3,61,80,155
(i)	Rongnichu Hydel Scheme-Stage II	..	..	..	..
(ii)	Rimbi Hydro Electric Scheme-Stage II	..	..	..	1,01,23,599
(iii)	Miyong Hydel Scheme	..	..	..	13,90,68,814
(iv)	Upper Rongnichu Hydel Schemes	..	..	..	21,82,45,546
(v)	Kalezkhola Hydel Schemes	..	1,98,01,584	1,98,01,584	11,16,25,555
(vi)	Rathang Hydel Project	..	5,94,91,992	5,94,91,992	10,22,57,773
(vii)	Generation Schemes through loan from Power Finance Corporation	..	..	..	12,49,96,709
(viii)	Other Schemes	..	3,98,07,215	3,98,07,215	13,26,23,359
(ix)	Rongnichu Hydro Electric Schemes	..	..	..	4,40,40,942
(x)	Rothak Micro Hydro Schemes	..	..	..	8,95,089
(xi)	Rimbi Micro Hydro Schemes	..	..	..	1,68,90,541
(xii)	North Sikkim Hydel Schemes	..	..	..	6,74,294
(xiii)	Chakung Hydel Schemes	..	..	..	7,03,685
(xiv)	Other Mini/Micro Hydel Schemes	..	..	..	1,48,59,311
(xv)	Renovation of old Power House	..	..	..	95,82,939
(xvi)	Rabangchu Hydel Schemes	..	2,59,98,981	2,59,98,981	2,59,98,981
	Total : 01	..	14,50,99,772	14,50,99,772	98,87,67,292
04	Diesel/Gas power Generation				24,18,732
052	Machinery and Equipment	..	..	..	24,18,732
	Total : 04	..	..	..	..
05	Transmission and Distribution				64,57,13,859
(i)	Other Distribution Schemes	..	13,52,94,809	13,52,94,809	1,74,12,900
800	Other Expenditure	..	..	..	..
	Total : 05	..	13,52,94,809	13,52,94,809	66,31,26,759
06	Rural Electrification				1,06,32,320
052	Machinery and Equipment	..	..	..	..
800	Other Expenditure	..	..	..	..
(i)	Rural Electrification Schemes	..	2,40,02,410	2,40,02,410	11,09,51,894
(ii)	North Sikkim Distribution Line	..	..	..	1,10,64,850
(iii)	Rural Electrification Schemes Financed by Loan from R.E.C.	..	..	..	34,42,97,537
	Total : 06	..	2,40,02,410	2,40,02,410	47,69,46,601

STATEMENT NO. 12-Contd.

Nature of Expenditure (1)	Expenditure during 1995-96			Expenditure to the end of 1995-96 (5)
	Non Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.	
Total : 4801 - Capital Outlay on Power Projects ..		30,43,96,991	30,43,96,991	213,12,59,384
Total : C(e) - Capital Account of Energy ..		30,43,96,991	30,43,96,991	213,12,59,384
(f) Capital Account of Industry and Minerals 4851 Capital Outlay on Village and small Industries				
101 Industrial Estates ..		23,56,554	23,56,554	88,31,520
102 Small scale Industries ..		5,06,804	5,06,804	67,07,199
Total : 4851 - Capital Outlay on Village and Small Industries ..		28,63,358	28,63,358	1,55,38,719
4853 Capital Outlay on Non-ferrous Mining and Metallurgical Industries				
01 Mineral Exploration and Development				
004 Research and Development ..				5,96,749
Total : 01 ..				5,96,749
60 Other Mining and Metallurgical Industries				
190 Investment in Public Sector and Other Undertaking ..		53,00,000	53,00,000	1,75,75,000
800 Other Expenditure ..				58,18,104
Total : 60 ..		53,00,000	53,00,000	2,33,93,104
Total : 4853 - Capital Outlay on Non-Ferrous Mining and Metallurgical Industries ..		53,00,000	53,00,000	2,39,89,853
4860 Capital Outlay on Consumer Industries				
(i) Investment in Indian Telephone Industries ..				25,94,282
(ii) Investment in Sikkim Jewels ..		91,00,000	91,00,000	2,84,46,000
(iii) Investment in Roller Flour Mills ..				39,53,929
(iv) Investment in Sikkim Time Corporation ..		1,00,00,000	1,00,00,000	9,02,54,000
(v) Ginger Processing Plant ..				1,00,000
(vi) Investment in B.O.G.Ltd. ..				14,03,057
(vii) Tea Development ..		25,00,000	25,00,000	63,87,913
(viii) Investment in Cold Storage ..				27,90,000
(ix) Other Industries ..				2,43,92,000
(x) Investment in Joint Venture ..				42,91,638
Total : 4860 - Capital Outlay on Consumer Industries ..		2,16,00,000	2,16,00,000	16,46,12,819

2,24,99,500
8,93,604

79,57,54,000

Other Industries

(-) 4,10,000

(-) 55,00,000

59,10,000

STATEMENT NO. 12-Concl'd.

Nature of Expenditure (1)	Expenditure during 1995-96			Expenditure to the end of 1995-96
	Non Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.	(5) Rs.
Expenditure Heads (Capital Account) - Concl'd.				
C. Capital Account of Economic Services - Contd.				
4885	Other Capital Outlay on Industries and Minerals			
01	Investment in Industrial Financial Institutions			
190	Investments in Public sector and Other Undertaking (SIDICO) ..			
		2,55,00,000	2,55,00,000	9,36,70,000
	Total : 4885 - Other Capital Outlay on Industries and Minerals ..	2,55,00,000	2,55,00,000	9,36,70,000
	Total : C(f) - Capital Account of Industry and Minerals ..	5,52,63,358	5,52,63,358	29,78,11,391
(g)	Capital Account of Transport			
5054	Capital Outlay on Roads and Bridges			
02	Strategic and Border Roads (100% C.S.S.)			
337	Road Works ..	..	..	23,41,19,612
04	District and Other Roads			
337	Road Works ..	22,56,04,664	22,56,04,664	149,62,31,425
800	Other Expenditure ..	79,45,878	79,45,878	11,33,92,249
	Total : 5054 - Capital Outlay on Roads and Bridges ..	23,35,50,542	23,35,50,542	184,37,43,286
5055	Capital Outlay on Road Transport			
050	Lands and Buildings ..	96,08,890	96,08,890	3,41,43,423
102	Acquisition of Fleet ..	80,00,267	80,00,267	14,88,74,002
103	Workshop facilities ..	5,97,490	5,97,490	3,87,65,859
190	Investments in Public Sector and Other Undertakings ..	..	..	30,00,000
800	Other Expenditure ..	..	..	64,78,785
	Total : 5055 - Capital Outlay on Road Transport ..	1,82,06,647	1,82,06,647	23,12,62,069
	Total : C(g) - Capital Account of Transport ..	25,17,57,189	25,17,57,189	207,50,05,355
(j)	Capital Account of General Economic Services			
5452	Capital Outlay on Tourism			
01	Tourist Infrastructure			
101	Tourist Centre ..	..	..	63,56,768
102	Tourist Accommodation ..	16,33,201	16,33,201	1,43,07,384
190	Investment in Public Sector and Other Undertakings ..	..	..	2,98,000
800	Other Expenditure ..	..	..	2,55,30,991
	Total : 01 ..	16,33,201	16,33,201	4,64,93,143
	Total : 5452 - Capital Outlay on Tourism ..	16,33,201	16,33,201	4,64,93,143

STATEMENT NO. 12-Concl'd.

Nature of Expenditure (1)	Expenditure during 1995-96			Expenditure to the end of 1995-96 (5) Rs.
	Non Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.	
Expenditure Heads (Capital Account) - Concl'd.				
C. Capital Account of Economic Services - Concl'd.				
5465	Investment in General Financial and Trading Institutions			
01	Investment in General Financial and Trading Institutions			
190	Investment in State Bank of Sikkim ..	..	..	57,07,600
02	Investment in Trading Institution ..	61,80,000	61,80,000	1,00,80,000*
	Total : 5465 - Investment in General Financial and Trading Institutions ..	61,80,000	61,80,000	1,57,87,600
	Total : C(j) - Capital Account of General Economic Services ..	78,13,201	78,13,201	6,22,80,743
	Total : C-Capital Account of Economic Services (a+c+f+g+j) ..	63,78,58,540	63,78,58,540	479,47,19,609
TOTAL : EXPENDITURE HEADS (Capital Account) (A+B+C)	..	101,16,89,983	101,16,89,983	696,44,69,275

To be included the figures of 13,00,000.

* Difference of Rs. 8,00,000 in progressive balance is due to proforma correction carried out in 1995-96 Accounts because of converting of Loan into investment pertaining to the year 1989-90.

STATEMENT NO. 13 - STATEMENT SHOWING DETAILS OF INVESTMENT OF GOVERNMENT IN STATUTORY CORPORATIONS, COMPANIES, BANKS AND CO-OPERATIVE SOCIETIES ETC., UPTO THE END OF 1995 - 96.

Sl. No.	Name of the Concern	Years of Investment	Details of Investment Type	Number of share and percentage of Government to the total paid up capital	Face Value of each share	Amount invested to the end of 1995-96	Amount of dividend declared and credited to Government during the year	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
					Rs.	Rs.	Rs.	
(i) Statutory Corporations								
1.	State Bank of Sikkim	1968	Equity Shares	26,000 (63.98%)	100 but called 50	13,00,000	..	
		1993-94	(a)	..	..	19,07,600	..	
		1994-95	(a)	..	..	38,00,000	..	(a) Detailed information is awaited.
2.	Sikkim Mining Corporation	1960	-do-	29,245 (51%)	100	29,24,500	..	
		1978-79	(a)	..	..	15,00,000	..	(a) Detailed information is awaited.
		1979-80	(a)	..	..	5,00,000	..	
		1995-96	Equity Shares	53,000	100	53,00,000	..	
3.	State Trading Corporation	(a) 1975-76	to Equity Shares	10,000	100	10,00,000	..	
		1978-79	-do-	1,000	100	1,00,000	..	
		1989-90	-do-	10,577 (100%)	100	8,00,000	* ..	* Adjusted by Making a proforma correction during 1995-96.
		1990-91	-do-	(b)	(b)	5,00,000	..	
		1991-92	-do-	5,000	100	5,00,000	..	(a) Detailed information is awaited.
		1994-95	(a)	..	..	10,00,000	..	
		1995-96	-do-	61,800	100	61,80,000	..	(b) Detailed information is awaited.
4.	Sikkim Time Corporation	1976-77 to	Equity Shares	3,800 (100%)	1000	38,00,000	..	
		1978-79	-do-	200 (100%)	1000	2,00,000	..	
		1982-83	-do-	800 (100%)	1000	8,00,000	..	
		1985-86	-do-	*	*	3,00,000	..	
		1987-88	-do-	8,900 (100%)	1000	89,00,000	..	
		1988-89	-do-	*	*	70,00,000	..	* Detailed information is awaited.
		1989-90	-do-	1,900 (100%)	1000	19,00,000	..	
		1990-91	-do-	*	*	1,60,00,000	..	
		1991-92	-do-	6,454 (100%)	1000	64,54,000	..	
		1992-93	-do-	12,809 (100%)	1000	1,28,09,000	..	

* 1983-84

4,00,000

STATEMENT NO. 13 - Contd.

Sl. No.	Name of the Concern	Years of Investment	Details of Investment Type	Number of share and percentage of Government to the total paid up capital	Face Value of each share	Amount invested to the end of 1995-96	Amount of dividend declared and credited to Government during the year	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
					Rs.	Rs.	Rs.	
		1993-94	Equity Share	17,191 (100%)	1000	1,71,91,000 ✓		
		1994-95	-do-	10,000 (100%)	1000	1,00,00,000 ✓		
		1995-96	-do-	10,000 (100%)	1000	1,00,00,000 ✓		
5.	Sikkim Industrial Development and Investment Corporation	1977-78 to 1978-79	Equity Shares	2,130 (100%)	1000	21,30,000 ✓		* As per the decision of the State Government (Finance Dept.) Dated 27.7.88. "It shall open for the company with prior approval of IDBI, to credit the dividend accruing and payable to IDBI and the State Government to a Special Reserve Fund to which only the IDBI and State Government concerned shall have any claim in the event of winding up or liquidation of the company and the amount to Special Reserve Fund may be utilised by the company only for such purposes as are approved by the State Government and the IDBI. No dividend shall be payable otherwise than out of the profits of the year or the period or any other undistributed profits of the Company and no dividend shall carry interest as
		1979-80	-do-	1,000 (100%)	1000	10,00,000 ✓		
		1980-81	-do-	1,000 (100%)	1000	10,00,000 ✓		
		1981-82	-do-	5,130 (100%)	1000	51,30,000 ✓		
		1982-83	-do-	1,800 (100%)	1000	18,00,000 ✓		
		1983-84	-do-	2,200 (100%)	1000	22,00,000 ✓		
		1984-85	-do-	2,000 (100%)	1000	20,00,000 ✓		
		1985-86	-do-	1,800 (100%)	1000	18,00,000 ✓		
		1986-87	-do-	2,700 (100%)	1000	27,00,000 ✓		
		1987-88	-do-	6,300 (100%)	1000	63,00,000 ✓		
		1988-89	-do-	* (100%)	*	51,70,000 ✓		
		1989-90	-do-	8,550 (52%)	1000	85,50,000 ✓		
		1990-91	-do-	*	*	60,00,000 ✓		
		1991-92	-do-	8,000 (51.85%)	1000	80,00,000 ✓		
		1992-93	-do-	5,000 (100%)	1000	50,00,000 ✓		
		1993-94	-do-	6,000	1000	60,00,000 ✓		
		1994-95	-do-	5,000	1000	50,00,000 ✓		
		1995-96	-do-	25,000	1000	2,55,00,000 **		
6.	Sikkim Livestock Development	1976-77	-do-	1,400 (100%)	1000	14,00,000 ..		

1,30,00,000
19,00,000
Rs. 10,00,000

21,50,000

77-78 - 5,00,000
78-99 - 11,00,000

STATEMENT NO. 13 - Contd.

Sl. No.	Name of the Concern	Years of Investment	Details of Investment Type	Number of share and percentage of Government to the total paid up capital	Face Value of each share	Amount invested to the end of 1995-96	Amount of dividend declared and credited to Government during the year	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
					Rs.	Rs.	Rs.	
	Corporation	1979-80	-do-	800 (100%) Total - Statutory Corporation	1000	8,00,000	..	against the Company". *Detailed information awaited.
(ii)	Companies							
7.	Sikkim Jewels Company	1972	(b)	4,100 (53.78%)	100	4,10,000	..	(b) Detailed information is awaited.
		1990-91	(b)	(b)	(b)	90,00,000	..	
		1991-92	Equity Shares	43,460 (97%)	100	43,46,000	..	
		1992-93	-do-	10,000 (100%)	100	10,00,000	..	
		1994-95	-do-	5,000	1000	50,00,000	..	
		1995-96	-do-	9,100 (100%)	1000	91,00,000	..	
8.	Sikkim Distilleries Limited	*	Preference Shares	350	100	35,000	..	*information is awaited.
		1976-77	Equity Shares	9,09,038	5	45,45,190	..	
		1977-78 to	Bonus Shares					
		1978-79	Shares	5,67,797	5	28,38,985	..	
		1980-81	-do-	1,84,604	5	9,23,020	..	
		1981-82	-do-	13,84,532	5	69,22,660	..	
9.	Star Cinema (d)	1962	Share Capital	1,750	100	1,75,000	..	(d) Detailed information is awaited.
10.	Denzong Cinema (e)	1962	-do-	-do-	100	1,75,000	..	(e) Detailed information is awaited.
11.	Sikkim Flour Mills Limited	1977-78 to 1979-80	Equity Shares	43,000	1000	43,00,000	..	*Sikkim Flour Mill and Sikkim Fruit Preservation Factory have been leased out and accordingly the Government is to receive the lease amount of Rs. 6.80 lakhs from Sikkim
		1980-81	-do-	900	1000	9,00,000	..	
		1981-82	-do-	2,900	1000	29,00,000	..	

STATEMENT NO. 13 - Contd.

Sl. No.	Name of the Concern	Years of Investment	Details of Investment		Face Value of each share	Amount invested to the end of 1995-96	Amount of dividend declared and credited to Government during the year	Remarks
			Type	Number of share and percentage of Government to the total paid up capital				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
					Rs.	Rs.	Rs.	
		1982-83	-do-	1,100	1000	11,00,000	..	Flour Mill and Rs. 6.90 Lakhs from Sikkim Fruit Preservation Factory per annum. This is with effect from 1987-88 and the above amounts are required to be credited to Government Accounts under the Major Head 0852-Industry as per the existing arrangement. However, during 1995-96 an amount of Rs. 4.16 lakhs have been credited under these heads but in the absence of details of crediting of lease amounts, the position could not be verified.
		1984-85	-do-	10,000	100	10,00,000	..	
		1985-86	-do-	600	1000	6,00,000	..	
		1986-87	-do-	1,700	1000	17,00,000	..	
		1987-88	-do-	1,100	1000	11,00,000	..	
		1988-89	-do-	* (100%)	*	8,00,000	..	
		1989-90	-do-	3,325 (100%)	1000	3,32,500	..	
		1990-91	-do-	*	*	18,00,000	..	
		1991-92	-do-	500 (100%)	1000	5,00,000	..	
		1992-93	-do-	1,000 (100%)	1000	11,18,000	..	
12.	Cold Storage		Equity Shares					*Detailed information is awaited.
13.	Government Fruit Preservation Factory	1985-86	Equity Shares	1,040	1000	10,40,000	..	*Remarks as made against Sl.No.11
		1986-87	-do-	2,400	1000	24,00,000	..	
14.	Indian Telephone Industries	1990-91	-do-	*	*	9,90,606	..	*Detailed information is awaited.
		91-92	-do-	*	*	12,05,427	..	
15.	Ginger Processing Plant	1990-91	Equity Shares	*	*	1,00,000	..	*Detailed information is awaited.
Total Companies :						6,71,51,961	..	

10,00,000 88-89
5,00,000 89-90
1,90,000 87-88
11,00,000

9,90,606
12,05,427
3,98,249
1,00,000

STATEMENT NO. 13 - Concl'd.

Sl. No.	Name of the Concern	Years of Investment	Details of Investment Type	Number of share and percentage of Government to the total paid up capital	Face Value of each share	Amount invested to the end of 1995-96	Amount of dividend declared and credited to Government during the year	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
					Rs.	Rs.	Rs.	
(iii) Bank and Co-operative Societies.								
16.	State Bank of India	1966	Equity Shares	75	350	26,250	..	
17.	Sikkim Consumers Co-operative Society	1975-76	Equity Shares	12,320	25	3,08,000	..	
		1976-77	-do-	4,000	25	1,00,000	..	
18.	Joint Ventures	1976-77	-do-	1,020 (51%)	100	1,02,000	..	(f) The Dickhu Copper per Zinc Project is not yet implemented. The amount of Rs.10.10 lakhs shown as investment in the project is actually the expenditure incurred in the in the investigative works by the way of labour charges and other incidental charges.
19.	Dickhu Copper Zinc Project	1977-78	(f)	(f)	(f)	10,10,000	..	(g) Detailed information is awaited.
20.	Wood Working Centre, Singtam(g)	1977-78	Equity Shares	1,020	100	1,02,000	..	
Total : Bank and Co-operative societies						16,48,250	..	* As per record of the office an amount of Rs.20.02 lakhs has been received as dividend during 1995-96. But detail source of Companies /Corporations from which the dividends have been received together with the years to which it pertains are still awaited.
Grand Total						28,89,46,311*		

**RECONCILIATION STATEMENT BETWEEN STATEMENT NO. 12
AND STATEMENT NO. 13 DURING 1995-96.**

Investment as per Statement No. 12	Rs.	Investment as per Statement No. 13	Rs.
4860- Capital Outlay on Non-Ferrous Mining and Metallurgical Industries			
60- Other Mining and Metallurgical Industries			
(i) Investment in Public Sector and other undertaking	53,00,000	(i) Sikkim Mining Corporation	53,00,000
4860- Capital Outlay on Consumer Industries			
(i) Investment in Sikkim Jewels	91,000	(i) Sikkim Jewels	91,00,000
(ii) Investment in Sikkim Time Corporation	1,00,00,000	(ii) Sikkim Time Corporation	1,00,00,000
4885- Other Capital Outlay on Industries and Minerals Investment in Public Sector and Other Undertaking	2,55,00,000	(iii) Sikkim Industrial Development and Investment Corporation	2,55,00,000
5465- Investment in General Financial and Trading Institutions			
(i) Investment in State Bank of Sikkim	..	(iv) State Bank of Sikkim	..
(ii) Investment in Trading institution	61,80,000	(v) State Trading Corporation of Sikkim	61,80,000

STATEMENT NO. 14- STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OTHER THAN ON REVENUE ACCOUNT) TO THE END OF 1995-96 AND THE PRINCIPAL SOURCES FROM WHICH THE FUND WERE PROVIDED FOR THE EXPENDITURE

	On 1st April, 1995	During the year 1995-96 <i>(In lakhs of rupees)</i>	On 31st March 1996
CAPITAL AND OTHER EXPENDITURE			
Capital Expenditure			
A. Capital Account of General Services	2,996.33	517.91	3,514.24
B. Capital Account of Social Services			
(a) Education, Sports, Art and Culture	2,852.03	368.53	3,220.56
(b) Health and Family Welfare	3,708.99	834.47	4,543.46
(c) Water Supply, Sanitation, Housing and Urban Development	8,355.79	2,012.35	10,368.14
(e) Welfare of Scheduled Castes, Scheduled Tribes and Other Backwards Classes	6.44	..	6.44
(g) Social Welfare and Nutrition	37.79	5.06	42.85
(h) Others	1.82	..	1.82
Total-B- Capital Account of Social Services	<u>14,962.86</u>	<u>3,220.41</u>	<u>18,183.27</u>
C. Capital Account of Economic Services			
(a) Capital Account of Agriculture and Allied Activities	2,097.33	186.28	2,283.61
(e) Capital Account of Energy	18,268.64	3,043.97	21,312.61
(f) Capital Account of Industry and Minerals	2,425.48	552.64	2,978.12
(g) Capital Account of Transport	18,232.49	2,517.56	20,750.05
(i) Capital Account of General Economic Services	544.67(a)	78.13	622.80
Total- C- Capital Account of Economic Services	<u>41,568.61(a)</u>	<u>6,378.58</u>	<u>47,947.19</u>
Total- Capital Expenditure	<u>59,527.80(a)</u>	<u>10,116.90</u>	<u>69,644.70</u>
Loans and Advances			
Loans and Advances for various services			
Social and Community Services	43.60	..	43.60
General Economic Services	0.02(b)	..	0.02
Agriculture and Allied Services	84.34	(-) 0.01	84.33
Industry and Minerals	493.50	(-) 155.50	338.00
Transport and Communication	1.38	..	1.38
Loans to Government Servants, etc.	249.12	50.03	299.15
Miscellaneous Loans	50.55	..	50.55
Total- Loans and Advances	<u>922.51(b)</u>	<u>(-) 105.48</u>	<u>817.03</u>
Appropriation to Contingency Fund	<u>50.00</u>	..	<u>50.00</u>
Total- Capital and Other Expenditure	<u>60,500.07</u>	<u>10,011.42</u>	<u>70,511.49</u>

STATEMENT NO. 14 -Concl'd.

	On 1st April, 1995	During the year 1995 - 96 (In lakhs of rupees)	On 31st March 1996
Principal Sources of Funds			
Revenue Surplus	34,993.65	6,002.43	40,996.08
Debt:-			
Internal Debts of State Government	9,259.21	1,222.16	10,481.37
Loans and Advances from the Central Government	11,359.90	1,470.61	12,830.51
Small Savings, Provident Funds, etc.	3,748.19	601.40	4,349.59
Total-Outstanding Debt	<u>24,367.30</u>	<u>3,294.17</u>	<u>27,661.47</u>
Contingency Fund	50.00	..	50.00
Reserve Fund	320.55	23.64	344.19
Net Balances under Deposits and Advances etc. Other than those shown separately	1,517.93	(-) 388.82	1,129.11
Remittances	1,280.53	402.13	1,682.66
Total - Debt and other Obligations	<u>27,536.31</u>	<u>3,331.12</u>	<u>30,867.43</u>
Deduct:-			
(I) Cash Balances	1,807.40	(-) 478.87	1,328.53
(II) Investments	224.45	(-) 199.00	25.45
Net Provision of Funds	<u>60,498.11</u>	<u>10,011.42</u>	<u>70,509.53</u>

(a) Difference of Rs. 8.00 lakhs (increased) from closing balance of 1994-95 Finance Accounts due to proforma correction.

(b) Decrease by Rs. 8.00 lakhs due to proforma transfer of balances on account of conversion of loan into Investment.

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

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

Head of Account 1	Opening Balance 2 Rs.	Receipts 3 Rs.	Disbursements 4 Rs.	Closing Balance 5 Rs.
PART I - CONSOLIDATED FUND				
Receipt Heads (Revenue Account) (a) ..		941,20,71,632	..	..
Expenditure Heads (Revenue Account) (b) ..		..	881,18,28,685	..
Expenditure Heads (Capital Account) (b) ..		..	101,16,89,983	..
E - Public Debt (c)				
6003 - Internal Debt of the State Government	Cr. 92,59,22,030	16,03,00,000	3,80,84,421	Cr. 104,81,37,609
6004 - Loans and Advances from the Central Government	Cr. 113,59,90,655	20,08,74,750	5,38,14,012	Cr. 128,30,51,393
Total : E - Public Debt (c)	Cr. 206,19,12,685	36,11,74,750	9,18,98,433	Cr. 233,11,89,002
F. Loans and Advances (d)				
Loans and Advances by the State Government * Dr.	9,22,51,782	2,01,68,207	96,19,750	Dr. 8,17,03,325
Total : Part I - Consolidated Fund		9,79,34,14,589	9,92,50,36,851	
PART II - CONTINGENCY FUND				
H. Transfer to Contingency Fund				
8000 - Contingency Fund				
Appropriation from the Consolidated Fund	Cr. 50,00,000	..	..	Cr. 50,00,000
Secretariat General Services	..	..	..	..
Tourism	..	..	..	..
Total : Part II Contingency Fund	Cr. 50,00,000	..	..	Cr. 50,00,000
PART III- PUBLIC ACCOUNT				
I. Small Savings, Provident Funds, etc.				
(b) Provident Funds				
8005 - State Provident Funds				
01 - Civil				
101 - General Provident Funds	Cr. 36,71,44,731	11,61,98,386	6,25,78,009	Cr. 42,07,65,108
8011 - Insurance and Pension Funds				
105 - State Government Insurance Funds	Cr. 2,64,065	..	..	Cr. 2,64,065
107 - State Government Employees Group Insurance Scheme	Cr. 74,11,318	75,67,095	10,47,730	Cr. 1,39,30,683
Total 8011 - Insurance and Pension Funds	Cr. 76,75,383	75,67,095	10,47,730	Cr. 1,41,94,748
Total : I. Small Savings, Provident Funds etc.	Cr. 37,48,20,114	12,37,65,481	6,36,25,739	Cr. 43,49,59,856

* Difference of Rs. 8.00 lakhs in Opening Balance with that of Closing Balance of Previous year due to proforma correction of 1989-90 A/c's made during this year.

STATEMENT No. 15 - contd.

Head of Account 1	Opening Balance 2	Receipts 3	Disbursements 4	Closing Balance 5
	Rs.	Rs.	Rs.	Rs.

PART III- PUBLIC ACCOUNT - Contd.

J - Reserve Funds -

(b) Reserve Funds not bearing Interest

8223 - Famine Relief Fund

101 - Famine Relief Fund

Gross Balance	Cr.	33,800	Cr.	33,800
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Total : 8223 - Famine

Relief Fund	Cr.	<u>33,800</u>	Cr.	<u>33,800</u>
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8226 - Depreciation/Renewal Reserve Fund

101- Depreciation Reserve Funds of

Government Commercial
Department/Undertakings

Gross Balance	Cr.	88,74,066	Cr.	88,74,066
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Investments	Dr.	45,83,830	Dr.	45,83,830
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Total - Gross Balance	Cr.	<u>88,74,066</u>	Cr.	<u>88,74,066</u>
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Investments	Dr.	<u>45,83,830</u>	Dr.	<u>45,83,830</u>
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8229 - Development and Welfare Funds

102 - Development funds for

Medical and Public
Health Purposes
Hospital Funds

Gross Balances	Cr.	916	Cr.	916
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Total : 8229 - Development and Welfare Funds	Cr.	<u>916</u>	Cr.	<u>916</u>
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8235 - General and Other Reserve Funds

111 - Calamity Relief Fund	Cr.	2,31,46,026	5,90,00,000	5,66,35,707	Cr.	2,55,10,319
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Total: 8235 - General and Other

Reserve Funds	Cr.	<u>2,31,46,026</u>	<u>5,90,00,000</u>	<u>5,66,35,707</u>	Cr.	<u>2,55,10,319</u>
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Total - J : Reserve Funds

Gross Balance	Cr.	3,20,54,808	5,90,00,000	5,66,35,707	Cr.	3,44,19,101
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Investment	Dr.	<u>45,83,830</u>	Dr.	<u>45,83,830</u>
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K - Deposits and Advances

(b) Deposits not Bearing interest

8443 - Civil Deposits

101 - Revenue Deposits	Cr.	2,69,00,973	Cr.	2,69,00,973
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102 - Custom and Opium Deposits	Cr.	15,552	Cr.	15,552
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103 - Security Deposits	Cr.	33,39,660	..	11,82,202	Cr.	21,57,458
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104 - Civil Court Deposits	Cr.	15,976	Cr.	15,976
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106 - Personnel Deposits	Cr.	6,684	Cr.	6,684
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107 - Trust Interest Funds	Cr.	2,78,886	Cr.	2,78,886
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108 - Public Works Deposits	Cr.	87,74,337	6,87,06,648	6,54,63,525	Cr.	1,20,17,460
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STATEMENT No. 15 - contd.

Head of Account 1		Opening Balance 2 Rs.	Receipts 3 Rs.	Disbursements 4 Rs.	Closing Balance 5 Rs.
PART III- PUBLIC ACCOUNT - Contd.					
109 - Forest Deposits	Cr.	23,36,903	4,22,424	2,26,52,854	Dr. 1,98,93,527
111 - Other Departmental Deposits	Cr.	2,16,022	..	..	Cr. 2,16,022
115 - Deposits received by Government Commercial Undertakings	Cr.	23,641	..	..	Cr. 23,641
117 - Deposits for Work done for Public Bodies or Private individuals	Cr.	1,61,090	..	..	Cr. 1,61,090
121 - Deposits in connection with Election	Cr.	2,82,318	..	..	Cr. 2,82,318
123 - Deposits of Educational Institution	Cr.	21,500	..	..	Cr. 21,500
800 - Other Deposits	Cr.	25,06,145	2,58,75,278	..	Cr. 2,83,81,423
Total : (b) - Deposits not Bearing Interest	Cr.	4,48,79,687	9,50,04,350	8,92,98,581	Cr. 5,05,85,456
(c) Civil Advances					
8550 - Civil Advances					
101 - Forest Advances	Dr.	1,50,299	..	..	Dr. 1,50,299
104 - Other Advances	Dr.	14,49,507	..	..	Dr. 14,49,507
Total : (c) - Civil Advances	Dr.	15,99,736	..	..	Dr. 15,99,736
Total : K - Deposits and Advances	Cr.	432,79,951	950,04,350	892,98,581	Cr. 489,85,720
- L - Suspense and Miscellaneous					
(b) Suspenses					
8658 - Suspense Accounts					
102 - Suspense Account (Civil)	Dr.	228,56,324	30,52,933	10,23,681	Dr. 208,27,072
107 - Cash Settlement Suspense Account	Dr.	948	..	..	Dr. 948
Total : 8658 - Suspense	Dr.	228,57,272	30,52,933	10,23,681	Dr. 208,28,020
Total : (b) - Suspense	Dr.	228,57,272	30,52,933	10,23,681	Dr. 208,28,020
(c) - Other Accounts					
8670 - Cheques and Bills					
104 - Treasury Cheques	Cr.	13,11,58,544	2,60,41,38,989	2,64,32,72,274	Cr. 9,20,25,259
Total : 8670 - Cheques and Bills	Cr.	13,11,58,544	2,60,41,38,989	2,64,32,72,274	Cr. 9,20,25,259
8671 - Departmental Balances					
101 - Civil	Cr.	38,49,033	21,35,03,515	22,09,57,150	Dr. 36,04,602
Total : 8671 - Departmental Balances	Cr.	38,49,033	21,35,03,515	22,09,57,150	Dr. 36,04,602
8672 - Permanent Cash Imprest					
101 - Civil	Dr.	36,39,174	..	30,000	Dr. 36,69,174
Total : 8672 - Permanent Cash Imprest	Dr.	36,39,174	..	30,000	Dr. 36,69,174

Rs. 2,10,00,000
may be shifted 5

STATEMENT No. 15 - contd.

Head of Account 1	Opening Balance 2 Rs.	Receipts 3 Rs.	Disbursements 4 Rs.	Closing Balance 5 Rs.
PART III- PUBLIC ACCOUNT - Contd.				
8673 - Cash Balance				
Investment Account				
101 - Cash Balance Investment Account	Dr. 1,78,61,928	25,64,00,000	23,65,00,000	Cr. 20,35,072
Total : 8673 - Cash Balance Investment Account	Dr. <u>1,78,61,928</u>	<u>25,64,00,000</u>	<u>23,65,00,000</u>	Cr. <u>20,38,072</u>
Total - (c) - Other Account	Cr. 11,35,06,475	307,40,42,504	310,07,59,424	Cr. 8,67,89,555
Total : L - Suspense and Miscellaneous	Cr. <u>9,06,49,203</u>	<u>307,70,95,437</u>	<u>310,17,83,105</u>	Cr. <u>6,59,61,535</u>
M - Remittances				
(a) Money Orders and other Remittances				
8782 - Cash Remittances and Adjustments between Officers rendering accounts to the same Accounts Officer				
102 - Public Works Remittances	Cr. 8,11,94,538	140,08,99,434	134,91,29,362	Cr. 13,29,64,610
103 - Forest Remittances	Cr. 2,82,64,057	18,05,10,058	17,83,64,728	Cr. 3,04,09,387
108 - Other Departmental Remittances	Cr. 1,86,73,905	28,99,09,002	30,36,11,056	Cr. 49,71,851
Total : 8782 - Cash Remittances and Adjustments between officers rendering accounts to the same Accounts Officer	Cr. <u>12,81,32,500</u>	<u>187,13,18,494</u>	<u>183,11,05,146</u>	Cr. <u>16,83,45,848</u>
Total : (a) - Money Orders and Other Remittances	Cr. <u>12,81,32,500</u>	<u>187,13,18,494</u>	<u>183,11,05,146</u>	Cr. <u>16,83,45,848</u>
(b) Inter-Government Adjustment Account				
8786 - Adjusting Account between Central and State Governments				
Others Items :	Dr. 81,690	..	..	Dr. 81,690
Total - 8786 - Adjusting Account between Central and State Government	Dr. <u>81,690</u>	<u>..</u>	<u>..</u>	Dr. <u>81,690</u>
Total - (b) - Inter Government Adjustment Account	Dr. 81,690	..	..	Dr. 81,690
Total - M - Remittances	Cr. <u>12,80,50,810</u>	<u>187,13,18,494</u>	<u>183,11,05,146</u>	Cr. <u>16,82,64,158</u>
Total - Part III - Public Account	Cr. <u>66,42,71,056</u>	<u>5,22,61,83,762</u>	<u>514,24,48,278</u>	Cr. <u>74,80,06,538</u>
Total - Receipts /Disbursements (Part I, II and III)		<u>15,01,95,98,351</u>	<u>15,06,74,85,129</u>	

STATEMENT No. 15 - conclud.

Head of Account 1	Opening Balance 2	Receipts 3	Disbursements 4	Closing Balance 5
	Rs.	Rs.	Rs.	Rs.

PART III- PUBLIC ACCOUNT - Conclud.

N. - Cash Balance

8999 - Cash Balance

Total - N - Cash Balance

18,07,39,682 13,28,52,904

Grand Total

15,20,03,38,033 15,20,03,38,033

* Difference of Rs. 8.00 lakhs in opening balance with that of closing balance of previous year due to proforma correction pertains to the year 1989-90 carried out during this year by virtue of commission of loan alongwith interest into adjustment.

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

Description of Debt	Balance on 1st April, 1995	Additions during the year	Discharge during the year	Balance on 31st March, 1996
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
E- Public Debt				
6003 Internal debt of the State Government				
101 (a) Market Loan	47,15,00,000	15,65,00,000	..	62,80,00,000
103 Loans from Life Insurance Corporation of India	2,42,97,000	38,00,000	14,25,000	2,66,72,000
104 Loans from General Insurance Corporation of India	60,37,000	..	4,76,000	55,61,000
108 Loans from National Co-operative Development Corporation	94,91,472	..	7,94,300	86,97,172
109 Loans from other Institution:				
(a) Loans from IDBI	11,98,500	..	..	11,98,500
(b) Loans from Rural Electrification Corporation	32,03,30,587	..	1,02,01,121	31,01,29,466
(c) Loans from National Insurance Corporation	11,72,000	..	1,88,000	9,84,000
(d) Loans from Power Finance Corporation	9,04,96,971	..	2,50,00,000	6,54,96,971
(e) Loans from Oriental Insurance Corporation	13,98,500	..	..	13,98,500
Total: 6003- Internal debt of the State Government	<u>92,59,22,030</u>	<u>16,03,00,000</u>	<u>3,80,84,421</u>	<u>1,04,81,37,609</u>
6004 Loans and Advances from the Central Government				
01 Non-Plan Loans				
102 Share of Small savings Collections	28,61,18,999	..	97,80,000	27,63,38,999
201 House Building Advances	30,20,485	4,06,050	4,37,520	29,89,015
Total: 01- Non- Plan Loans	<u>28,91,39,484</u>	<u>4,06,050</u>	<u>1,02,17,520</u>	<u>27,93,28,014</u>
02 Loans for State/Union Territory Plan Schemes				
101 Block Loans	50,61,40,399	18,66,07,700	1,65,22,468	67,62,25,631
104 Consolidated Block Loan 1984-89	14,77,24,647	..	1,48,03,647	13,29,21,000
Total: 02- Loans for State/ Union Territory Plan Schemes	<u>65,38,65,046</u>	<u>18,66,07,700</u>	<u>3,13,26,115</u>	<u>80,91,46,631</u>
03 Loans for Central Plan Schemes				
321 Village and Small Industries	(-) 2,092	2,092	..	(-) 2,092
Total: 03- Loans for Central Plan Schemes	<u>(-) 2,092</u>	<u>..</u>	<u>..</u>	<u>(-) 2,092</u>

STATEMENT NO. 16-Contd.

Description of Debt	Balance on 1st April, 1995	Additions during the year	Discharge during the year	Balance on 31st March, 1996
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
04 Loans for Centrally Sponsored Plan Scheme				
(a) Police				
(i) Modernisation of Police Force	43,47,780	8,61,000	2,30,180	49,78,600
(ii) India Reserve Battalion	..	50,00,000	..	50,00,000
Total: (a)- Police	<u>43,47,780</u>	<u>58,61,000</u>	<u>2,30,180</u>	<u>99,78,600</u>
(b) Soil and Water Conservation				
(i) Integrated Soil Conservation in Himalayas	66,87,499	..	8,52,210	58,35,289
(ii) Soil Conservation in the Catchment of River Valley Tista	3,78,31,246	75,00,000	33,24,600	4,20,06,646
Total: (b) Soil and Water Conservation	<u>4,45,18,745</u>	<u>75,00,000</u>	<u>41,76,810</u>	<u>4,78,41,935</u>
(c) Dairy Development	5,56,965	..	79,567	4,77,398
(d) Roads of Economic Importance	25,62,000	..	1,62,000	24,00,000
(e) Integrated Development of Small and Medium Towns	1,01,84,400	..	4,66,950	97,17,450
(f) Strengthening of State Land Use Board	8,33,855	..	72,920	7,60,935
(g) Strengthening of Public Distribution for running Mobile Fair Price Shop/ Construction of Godown	19,17,500	..	13,70,000	5,47,500
(h) National Waiver Shed Development Programme for Rainfed Agriculture	67,66,963	5,00,000	2,21,950	70,45,013
Total: 04 Loans for Centrally Sponsored Plan Scheme	<u>7,16,88,208</u>	<u>1,38,61,000</u>	<u>67,80,377</u>	<u>7,87,68,840</u>
101 Ways and Means Advances for Plan Schemes	1,15,00,000	..	..	1,15,00,000
Total: 06- Ways and Means Advances	<u>1,15,00,000</u>	..	..	<u>1,15,00,000</u>
07 Pre-1984-85 Loans				
107 Pre-1979-80 Consolidated Loans for Productive and Semi-productive purposes	2,59,20,000	..	12,96,000	2,46,24,000
108 1979-84 Consolidated Loans	8,38,80,000	..	41,94,000	7,96,86,000
Total: 07-Pre- 1984-85 Consolidated Loans	<u>10,98,00,000</u>	..	<u>54,90,000</u>	<u>10,43,10,000</u>
Total: 6004- Loans and Advances from the Central Government	<u>1,13,59,90,646</u>	<u>20,08,74,750 *</u>	<u>5,38,14,012</u>	<u>1,28,30,51,393</u>
Total: E - Public Debt	<u>2,06,19,12,676</u>	<u>36,11,74,750</u>	<u>9,18,98,433</u>	<u>2,33,11,89,002</u>

STATEMENT NO. 16-Concl'd.

Description of Debt	Balance on 1st April, 1995	Additions during the year	Discharge during the year	Balance on 31st March, 1996
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
I. Small Savings, Provident Funds, etc.				
(b) Provident Funds				
8005 State Provident Funds				
01 Civil				
101 General Provident Funds	36,71,44,731	11,61,98,386	6,25,78,009	42,07,65,108
Total: 8005- State Provident Funds	<u>36,71,44,731</u>	<u>11,61,98,386</u>	<u>6,25,78,009</u>	<u>42,07,65,108</u>
Total: (b) Provident Funds	<u>36,71,44,731</u>	<u>11,61,98,386</u>	<u>6,25,78,009</u>	<u>42,07,65,108</u>
(c) Other Accounts-				
8011 Insurance and Pension Funds				
105 State Government Insurance Funds	2,64,065	..	..	2,64,065
107 State Government Employees Group Insurance Schemes				
(a) Insurance Fund	19,38,241	20,78,050	10,20,000	29,96,291
(b) Savings Fund	54,73,077	54,89,045	27,730	1,09,34,392
Total: 107- State Government Employees Group Insurance Scheme	<u>74,11,318</u>	<u>75,67,095</u>	<u>10,47,730</u>	<u>1,39,30,683</u>
Total: 8011- Insurance and Pension Funds	<u>76,75,383</u>	<u>75,67,095</u>	<u>10,47,730</u>	<u>1,41,94,748</u>
Total: (c) Other Accounts	<u>76,75,383</u>	<u>75,67,095</u>	<u>10,47,730</u>	<u>1,41,94,748</u>
Total: I Small Savings, Provident Funds, Pension Funds, Group Insurance Schemes	<u>37,48,20,114</u>	<u>12,37,65,481</u>	<u>6,36,25,739</u>	<u>43,49,59,856</u>
Grand Total:	<u>2,43,67,32,790</u>	<u>48,49,40,231</u>	<u>15,55,24,172</u>	<u>2,76,61,48,858</u>

* Rs. 2008.75 lakhs include Rs. 129.34 lakhs being loans and advances received from the Government of India during the year 1994-95 and credited into Government Accounts during the Current Financial year only.

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

Head of Account	Balance on 1st April 1995	Advance during the year	Total	Recovered during the year	Balance on 31st. March, 1996	Interest received and credited to revenue
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
F. Loans and Advances-						
I. Loans for Social Services						
6216- Loans for Housing						
02- Urban housing						
201- Loans to Housing Board	43,60,000	..	43,60,000	..	43,60,000	..
Total: 6216- Loans for Housing	43,60,000	..	43,60,000	..	43,60,000	..
Total : I - Loans for Social Services	<u>43,60,000</u>	..	<u>43,60,000</u>	..	<u>43,60,000</u>	..
II- Loans for Economic Services						
(i) Agriculture and Allied Services						
6401- Loans for Crop Husbandry						
800- Other Loans (Advances to Cultivators)	15,99,822	..	15,99,822	..	15,99,822	..
Total: 6401- Loans for Crop Husbandry	<u>15,99,822</u>	..	<u>15,99,822</u>	..	<u>15,99,822</u>	..
6403- Loans for Animal Husbandry						
103- Poultry Development	3,26,674	..	3,26,674	..	3,26,674	..
105- Piggery Development	4,16,238	..	4,16,238	..	4,16,238	..
190- Loans to Public Sector and Other Undertakings (Sikkim Livestock Development Corporation)	7,92,380	..	7,92,380	..	7,92,380	..
Total 6403- Loans for Animal Husbandry	<u>15,35,292</u>	..	<u>15,35,292</u>	..	<u>15,35,292</u>	..
6404- Loans for Dairy Development						
102- Dairy Development Project (Milk Supply Schemes)	13,12,871	..	13,12,871	..	13,12,871	..
Total: 6404- Loans for Dairy Development	<u>13,12,871</u>	..	<u>13,12,871</u>	..	<u>13,12,871</u>	..
6405- Loans for Fisheries						
800- Other Loans	4,77,937	..	4,77,937	..	4,77,937	..
Total: 6405- Loans for Fisheries	<u>4,77,937</u>	..	<u>4,77,937</u>	..	<u>4,77,937</u>	..

STATEMENT NO. 17 Contd.

Head of Account	Balance on 1st April 1995	Advance during the year	Total	Recovered during the year	Balance on 31st. March, 1996	Interest received and credited to revenue
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
6406- Loans for Forestry and Wild Life						
101- Forest Conservation, Development and Regeneration. Loans to Wood Working Centre	4,48,747	..	4,48,747	..	4,48,747	..
Total: 6406- Loans for Forestry and Wild Life	<u>4,48,747</u>	..	<u>4,48,747</u>	..	<u>4,48,747</u>	..
6425- Loans for Co-operation						
106- Loans to Multipurpose Rural Co-operatives (Sikkim Consumer Co-operatives)	2,28,740	..	2,28,740	1,000	2,27,740	..
108- Loans to Other Co-operatives	28,30,892	..	28,30,892	..	28,30,892	..
Total: 6425- Loans for Co-operation	30,59,632	..	30,59,632	1,000	30,58,632	..
Total- (i)- Loans for Agri- culture and Allied Services	<u>84,34,301</u>	..	<u>84,34,301</u>	<u>1,000</u>	<u>84,34,301</u>	..
(ii) Loans for Industry and Minerals						
6851- Loans for Village and Small Industries						
103- Handloom Industries	46,768	..	46,768	..	46,768	..
104- Handicraft Industries	57,368	..	57,368	..	57,368	..
109- Composite Village and Small Industries	45,767	..	45,767	..	45,767	..
200- Other Village Industries	27,684	..	27,684	..	27,684	..
Total- 6851- Loans for Village and Small Industries	1,77,587	..	1,77,587	..	1,77,587	..
6860- Loans for Consumer Industries						
60- Others						
600- Others	2,38,59,159	..	2,38,59,159	1,55,50,000	83,09,159	..
Total- 6860- Loans for Consumer Industries	<u>2,38,59,159</u>	..	<u>2,38,59,159</u>	<u>1,55,50,000</u>	<u>83,09,159</u>	..
6885- Loans for Other Industries and Minerals						
01- Loans to Industrial Financial Institutions						
190- Loans to Public Sector and Other undertakings	2,38,37,500	..	2,38,37,500	..	2,38,37,500	..

STATEMENT NO. 17 Contd.

Head of Account	Balance on 1st April 1995	Advance during the year	Total	Recovered during the year	Balance on 31st. March, 1996	Interest received and credited to revenue
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
800- Other Loans	14,76,157	..	14,76,157	..	14,76,157	..
Total- 6885- Loans for Other Industries and Minerals	2,53,13,657	..	2,53,13,657	..	2,53,13,657	..
Total- (ii)- Loans for Other Industry and Minerals	<u>4,93,50,403</u>	..	<u>4,93,50,403</u>	<u>1,55,50,000</u>	<u>3,38,00,403</u>	..
(III) Loans for Transport						
7075- Loans for other Transport Services						
60- Other Transport Services						
800- Other Loans	1,37,857	..	1,37,857	..	1,37,857	..
Total 7075- Loans for Other Transport Services	<u>1,37,857</u>	..	<u>1,37,857</u>	..	<u>1,37,857</u>	..
Total: (iii) Loans for Transport	<u>1,37,857</u>	..	<u>1,37,857</u>	..	<u>1,37,857</u>	..
(IV) Loans for General Economic Services						
7452- Loans for Tourism						
01- Tourist Infrastructure						
190- Loans to Public Sector and Other Undertakings	1,680	..	1,680	..	1,680	..
Total: 7452- Loans for Tourism	<u>1,680</u>	..	<u>1,680</u>	..	<u>1,680</u>	..
7465- Loans for General Financial and Trading Institutions						
102- Trading Institutions (State Trading Corporation, Sikkim)	* ..	..	..	..	..	..
Total: 7465- Loans for General Financial and Trading Institutions	* ..	..	..	..	..	..
Total (iv) Loans for General Economic Services	<u>1,680</u>	..	<u>1,680</u>	..	<u>1,680</u>	..
Total-II- Loans for Economic Services	<u>* 5,79,24,241</u>	..	<u>5,79,24,241</u>	<u>1,55,51,000</u>	<u>4,23,73,241</u>	..
III. Loans to Government Servants						
7610- Loans to Government Servants etc.						
201- House Building Advances	2,42,20,374	95,07,750	3,37,28,124	44,24,138	2,93,03,986	..
202- Advances for Purchase of Motor Conveyances	6,51,868	1,02,000	7,53,868	1,73,642	5,80,226	..

STATEMENT NO. 17 Concl'd.

Head of Account	Balance on 1st April 1995	Advance during the year	Total	Recovered during the year	Balance on 31st. March, 1996	Interest received and credited to revenue
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
800- Other Advances	40,393	10,000	50,393	19,427	30,966	..
Total: 7610- Loans to Government Servants, etc.	<u>2,49,12,635</u>	<u>96,19,750</u>	<u>3,45,32,385</u>	<u>46,17,207</u>	<u>2,99,15,178</u>	..
Total- III- Loans to Government Servants	<u>2,49,12,635</u>	<u>96,19,750</u>	<u>3,45,32,385</u>	<u>46,17,207</u>	<u>2,99,15,178</u>	..
IV. Miscellaneous Loans						
7615- Miscellaneous Loans						
202- Miscellaneous Loans	50,54,906	..	50,54,906	..	50,54,906 **	..
Total 7615- Miscellaneous Loans	<u>50,54,906</u>	..	<u>50,54,906</u>	..	<u>50,54,906</u>	..
Total iv- Miscellaneous Loans	<u>50,54,906</u>	..	<u>50,54,906</u>	..	<u>50,54,906</u>	..
Total-F- Loans and Advances	<u>9,22,51,782 *</u>	<u>96,19,750</u>	<u>10,18,71,532</u>	<u>2,01,68,207</u>	<u>8,17,03,325</u>	..

* Difference of Rs. 8.00 lakhs in Opening Balance with Closing Balance of previous year is due to Proforma correction carried out in the current year. This is due to conversion of the above loan into investment in respect to 1989-90 accounts.

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

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

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

Name of Reserve Fund	Balance as on 1st April, 1995			Balance on 31st March, 1996		
	Cash	Investment	Total	Cash	Investment	Total
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Reserve Fund not Bearing Interest						
8226 Depreciation/renewal Reserve Funds						
101 Depreciation Reserve Funds of Government Commercial Departments/ Undertakings	42,90,236	<u>43,53,618</u>	86,43,854	<u>42,90,236</u>	<u>43,53,618</u>	86,43,854
102 Depreciation Reserve Funds of Government Non-Commercial Departments	..	<u>2,30,212</u>	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>
8229 Development and Welfare Funds						
102 Development Funds for Medical and Public Health Purposes	916	..	916	916	..	916
Total: Reserve Fund 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>



