



# **FINANCE ACCOUNTS 1992-93**

**GOVERNMENT OF SIKKIM**

## TABLE OF CONTENTS

PAGE(s)

Certificate of the Comptroller and Auditor General of India  
Introductory

(iii)  
(v - vi)

### PART I - SUMMARISED STATEMENTS

Statement No. 1	-	Summary of Transactions	1 - 10
Statement No. 2	-	Capital Outlay - Progressive Capital Outlay to the end of 1992-93	11 - 12
Statement No. 3	-	Debt. Position	13 - 14
		(i) Statement of Borrowings	
		(ii) Other Obligations	
		(iii) Service of Debt.	
Statement No. 4	-	Loans and Advances by the State Government	15
		(i) Statement of loans and advances	
		(ii) Recoveries in arrears	
Statement No. 5	-	Guarantees given by Government for repayment of loans, e.c., raised by statutory corporations, local bodies and other institutions	16
Statement No. 6	-	Cash balances and investments of cash balances	17
Statement No. 7	-	Summary of balances under Consolidated Fund, Contingency Fund and Public Account	18 - 19

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

Statement No. 8	-	Statement of Revenue and Expenditure under different heads for the year 1992-93 expressed as a percentage of total Revenue/Expenditure	20 - 21
Statement No. 9	-	Statement showing the distribution between Charged and Voted Expenditure	22
Statement No. 10	-	Detailed Account of Revenue by Minor Heads	23 - 36
Statement No. 11	-	Detailed Account of Expenditure by Minor Heads	37 - 59
Statement No. 12	-	Detailed Statement of Capital Expenditure during and to end of the year 1992-93	60 - 69
Statement No. 13	-	Statement showing details of investments of Government in Statutory Corporations, Companies, Banks and Co-operative societies, etc. up to the end of 1992-93.	70 - 75
Statement No. 14	-	Statement showing the Capital and Other Expenditure (other than on Revenue Account) to the end of 1992-93 and the principal sources from which the funds were provided for that expenditure	76 - 77

### 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	78 - 82
Statement No. 16	-	Detailed statement of Debt and other interest bearing obligations of Government	83 - 85
Statement No. 17	-	Detailed statement of Loans and Advances by Government	86 - 90
Statement No. 18	-	Statement showing the details of earmarked balances	91

## *Certificate of the Comptroller and Auditor General of India*

This compilation containing the Finance Accounts of the Government of Sikkim for the year 1992-93 presents the accounts of the receipts and outgoings of the Government for the year, together with the financial results disclosed by the revenue and capital accounts, the accounts of the public debt and the liabilities and assets as worked out from the balances recorded in the accounts. The Appropriation Accounts of the Government for the year for Grants and Charged Appropriations, presented separately, supplement this compilation.

These accounts have been prepared and examined under my direction in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971. Subject to the observations in this compilation and to those in my Report on the Accounts of the Government of Sikkim for the year 1992-93, the accounts now presented are, according to my information, correct statements of the receipts and outgoings of the Government of Sikkim for the year 1992-93.



(C.G. SOMIAH)

*Comptroller and Auditor General of India*

NEW DELHI,

The

22 FEB 1994

## PART-I SUMMARISED STATEMENTS



## INTRODUCTORY

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

Part I - Consolidated Fund

Part II - Contingency Fund

Part III - Public Account

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

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

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

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

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

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

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

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

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

## 2. Sectors and Heads of Accounts -

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

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

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

### 3. Coding Pattern -

#### MAJOR HEADS :

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

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

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

#### SUB - MAJOR HEADS :

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

#### MINOR HEADS :

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

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

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

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

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

**STATEMENT No. 1 - SUMMARY OF TRANSACTIONS**

**PART I - CONSOLIDATED FUND**

Receipts	Actuals		Disbursements	Actuals	
	1991-92	1992-93		1991-92	1992-93
	(In lakhs of rupees)			(In lakh of rupees)	
<b>Receipt Heads</b>			<b>Expenditure Heads</b>		
<b>(Revenue Account)</b>			<b>(Revenue Account)</b>		
<b>A - Tax Revenue</b>			<b>A - General Services</b>		
(a) Taxes on Income and Expenditure			(a) Organs of States		
0021 - Taxes on Income Other than Corporation Tax	4,09.05	4,64.58	2011 - Parliament/State/ Union Territory Legislatures	67.19	72.83
			2012 - President, Vice-President/Governor/Administrator of Union Territories	20.71	22.75
			2013 - Council of Ministers	1,31.45	1,40.93
			2014 - Administration of Justice	79.87	84.97
			2015 - Elections	32.00	23.01
			Total - A (a) -		
Total - A (a) - Taxes on Income and Expenditure	<u>4,09.05</u>	<u>4,64.58</u>	Organs of State	<u>3,31.22</u>	<u>3,44.49</u>
(b) - Taxes on Property and Capital Transactions			(b) - Fiscal Services		
0029 - Land Revenue	7.65	4.83	(i) - Collection of Taxes on Income and Expenditure		
0030 - Stamps and Registration Fees	15.74	12.63	2020 - Collection of Taxes on Income and Expenditure	10.33	10.78
Total - A(b) - Taxes on Property and Capital Transactions	<u>23.39</u>	<u>17.46</u>	Total - A(b) (i) - Collection of Taxes on Income and Expenditure	<u>10.33</u>	<u>10.78</u>
			(ii) Collection of Taxes on Property and Capital Transactions		
			2029 - Land Revenue	66.82	80.75
			2030 - Stamps and Registration	0.19	0.25
			Total - A(b) (ii) - Collection of Taxes on Property and Capital Transactions.	<u>67.01</u>	<u>81.00</u>



STATEMENT No. 1 - *Contd.*PART I - CONSOLIDATED FUND - *Contd.*

Receipts	Actuals		Disbursements	Actuals	
	1991-92	1992-93		1991-92	1992-93
	(In lakhs of rupees)			(In lakhs of rupees)	
<b>Receipt Heads</b>			<b>Expenditure Heads</b>		
<b>(Revenue Account)</b>			<b>(Revenue Account) - Contd.</b>		
<b>A - Tax Revenue - Concl'd.</b>			<b>A - General Services - Contd.</b>		
			(iii) Collection of Taxes on		
			Commodities and Services		
(c) Taxes on Commodities and Services -					
0039 - State Excise	6,65.08	6,11.47	2039 - State Excise	33.50	35.52
0040 - Sales Tax	3,27.63	3,98.48	2040 - Sales Tax	9.88	11.17
0041 - Taxes on Vehicles	37.01	46.63	2041 - Taxes on Vehicles	7.13	7.85
0045 - Other Taxes and Duties on Commodities and Services	81.56	88.78	2045 - Other Taxes and Duties on Commodities and Services	8.63	9.83
Total - A (c) - Taxes on Commodities and Services	11,11.28	11,45.36	Total - A(b) (iii) - Collection of Taxes on Commodities and Services	59.14	64.37
Total - A - Tax Revenue	15,43.72	16,27.40	Total - A(b) - Fiscal Services	1,36.48	1,56.15
<b>B - Non-Tax Revenue</b>					
(b) Interest Receipt, Dividends and Profits			(c) Interest Payment and Servicing of Debt		
0049 - Interest Receipts	2,30.59	1,29.57	2049 - Interest Payments	14,87.98	18,91.57
0050 - Dividends and Profits	96.40	57.22			
Total - B (b) - Interest Receipts, Dividends and Profits	3,26.99	1,86.79	Total - A(c)-Interest Payment and Servicing of Debt	14,87.98	18,91.57
(c) Other Non-Tax Revenue					
(i) General Services			(d) Administrative Services		
0051 - Public Service Commission	..	.01	2051 - Public Service Commission	11.18	10.97
			2052 - Secretariat - General Services	2,07.59	2,21.10
0055 - Police	4.81	75.66	2053 - District Administration	73.16	82.12
0058 - Stationery and Printing	37.12	45.22	2054 - Treasury and Accounts Administration	81.07	89.60
0059 - Public Works	50.25	46.24	2055 - Police	9,14.93	10,30.70
0070 - Other Administrative Services	71.99	1,06.10	2056 - Jails	15.85	14.29
			2058 - Stationery and Printing	65.37	88.49
			2059 - Public Works	94.42	2,74.44
			2070 - Other Administrative Services	1,36.58	1,46.16
			Total - A(d)-Administrative Services	16,00.15	19,57.87



## STATEMENT No. 1 - Contd.

## PART I - CONSOLIDATED FUND - Contd.

Receipts	Actuals		Disbursements	Actuals	
	1991-92	1992-93		1991-92	1992-93
	(In lakhs of rupees)			(In lakhs of rupees)	
<b>Receipt Heads</b>			<b>Expenditure Heads</b>		
<b>(Revenue Account) - Contd.</b>			<b>(Revenue Account) - Contd.</b>		
<b>B - Non-Tax Revenue - Contd.</b>			<b>A - General Services - Concl'd.</b>		
			(c) Pensions and Miscellaneous General Service.		
0071 - Contributions and Recoveries towards Pension and Other Retirement Benefits	0.27	1.01	2071 - Pensions and Other Retirement Benefit	1,80.38	1,95.30
0075 - Miscellaneous General Services	6,19.14	8,94.20	2075 - Miscellaneous General Services	10.53	1.09
Total - B(c) (i) - General Services	<u>7,83.58</u>	<u>11,68.44</u>	Total - A(c) - Pensions and Miscellaneous General Services.	<u>1,90.91</u>	<u>1,96.39</u>
			Total - A - General Services	<u>37,45.74</u>	<u>45,46.47</u>
			<b>B - Social Services</b>		
(ii) Social Services			(a) Education, Sports, Art and Culture -		
0202 - Education, Sports, Art and Culture	9.11	5.27	2202 - General Education	25,01.61	29,46.55
			2203 - Technical Education	12.77	0.29
			2204 - Sports and Youth Services	42.15	41.30
			2205 - Art and Culture	80.92	68.17
			Total - B (a) - Education, Sports, Art and Culture	<u>26,37.45</u>	<u>30,56.31</u>
			(b) Health and Family Welfare -		
0210 - Medical and Public Health	6.35	9.50	2210 - Medical and Public Health	9,17.03	10,32.77
			2211 - Family Welfare	1,48.23	1,90.28
			Total - B(b) - Health and Family Welfare	<u>10,65.26</u>	<u>12,23.05</u>
0215 - Water Supply and Sanitation	6.21	5.92	(c) Water Supply, Sanitation, Housing and Urban Development		
			2215 - Water Supply and Sanitation	3,74.37	4,11.71
0216 - Housing	..	..	2216 - Housing	2,56.50	3,94.74
			2217 - Urban Development	1,12.64	1,08.05
			Total - B(c)-Water Supply, Sanitation, Housing and Urban Development	<u>7,43.51</u>	<u>9,14.50</u>
0220 - Information and Publicity	2.32	3.49	(d) Information and Broadcasting		
			2220 - Information and Publicity	63.71	87.51

## STATEMENT No. 1 - Contd.

## PART I - CONSOLIDATED FUND - Contd.

Receipts	Actuals		Disbursements	Actuals	
	1991-92	1992-93		1991-92	1992-93
	(In lakhs of rupees)			(In lakhs of rupees)	
<b>Receipt Heads</b>			<b>Expenditure Heads</b>		
(Revenue Account) - Contd.			(Revenue Account) - Contd.		
B- Non-Tax Revenue - Contd.			B - Social Services - Concltd.		
			Total - B(d) Information and Broadcasting	63.71	87.51
			(e) Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes		
			2225 - Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	1,44.09	1,36.16
			Total - B(e) - Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	1,44.09	1,36.16
			(f) Labour and Labour Welfare		
0230 - Labour and Employment	3.04	2.21	2230 - Labour and Employment	6.67	24.26
			Total - B(f)-Labour and Labour Welfare	6.67	24.26
			(g) Social Welfare and Nutrition -		
0235 - Social Security and Welfare	0.41	0.47	2235 - Social Security and Welfare	1,10.81	1,07.64
			2236 - Nutrition	1,17.27	97.11
			2245 - Relief on account of Natural Calamities	3,01.40	2,87.18
			Total - B(g) - Social Welfare and Nutrition	5,29.48	4,91.93
			(h) Others -		
0250 - Other Social Services	0.02	..	2250 - Other Social Services.	34.83	96.11
Total - B(c)(ii) - Social Services	27.46	26.86	2251 - Secretariat - Social Services	12.46	13.11
			Total - B(h) - Others	47.29	1,09.22
(iii) Economic Services			Total - B- Social Services-	52,37.46	60,42.94
			C - Economic Services-		
			(a) Agriculture and Allied Activities-		
0401 - Crop Husbandry	40.70	26.16	2401 - Crop Husbandry	6,40.58	6,77.40
			2402 - Soil and Water Conservation	4,52.35	5,69.24
0403 - Animal Husbandry	17.63	13.54	2403 - Animal Husbandry	3,40.72	3,83.67
0405 - Fisheries	0.77	0.33	2404 - Dairy Development	33.40	35.63
0406 - Forestry and Wild Life	1,09.74	1,50.43	2405 - Fisheries	34.96	41.80
			2406 - Forestry and Wild Life	8,66.48	10,24.19

## STATEMENT No. 1 - Contd.

## PART I - CONSOLIDATED FUND - Contd.

Receipts	Actuals		Disbursements	Actuals	
	1991-92	1992-93		1991-92	1992-93
	(In lakhs of rupees)			(In lakhs of rupees)	
<b>Receipt Heads</b>			<b>Expenditure Heads</b>		
<b>(Revenue Account) - Contd.</b>			<b>(Revenue Account) - Contd.</b>		
<b>B - Non-Tax Revenue - Contd.</b>			<b>C - Economic Services - Contd.</b>		
0407 - Plantations	1,44.15	84.63	2407 - Plantations	63.26	74.44
0408 - Food Storage and Warchousing	2.28	0.12	2408 - Food Storage and Warchousing	61.12	74.61
0425 - Co-operation	2.61	0.83	2415 - Agricultural Research and Education	63.91	55.73
0435 - Other Agricultural Programmes	3.04	1.42	2425 - Co-operation	92.50	96.90
			2435 - Other Agricultural Programmes	55.51	51.45
			Total - C(a)-Agriculture and Allied Activities	<u>27,04.79</u>	<u>30,85.06</u>
			(b) Rural Development -		
			2501 - Special Programmes for Rural Development	80.65	74.45
0506 - Land Reforms	0.09	..	2505 - Rural Employment	58.70	60.00
0515 - Other Rural Develop- ment Programmes	1.82	0.34	2515 - Other Rural Development Programmes	<u>1,30.82</u>	<u>1,95.92</u>
			Total - C(b) - Rural Development	<u>2,70.17</u>	<u>3,30.37</u>
0701 - Major And Medium Irrigation	..	..	(d) Irrigation and Flood Control		
0702 - Minor Irrigation	1.86	1.72	2702 - Minor Irrigation	2,42.88	2,40.57
			2705 - Command Area Development	..	6.70
			2711 - Flood Control and Drainage	14.88	18.40
			Total - C (d) - Irrigation and Flood Control	<u>2,57.76</u>	<u>2,65.67</u>
0801 - Power	2,90.64	3,07.71	(e) Energy		
0810 - Non-Conventional Sources of Energy	1.00	1.96	2801 - Power	8,08.52	8,45.35
			2810 - Non-Conventional Sources of Energy	<u>44.03</u>	<u>25.32</u>
			Total - C (e) - Energy	<u>8,52.55</u>	<u>8,70.67</u>
0851 - Village and Small Industries	22.15	29.24	(f) Industry and Minerals		
0852 - Industries	16.81	11.71	2851 - Village and Small Industries	2,65.06	2,38.78
0853 - Non-ferrous Mining and Metallurgical Industries	0.75	0.96	2852 - Industries	3.40	1.85
			2853 - Non-ferrous Mining and Metallurgical Industries	<u>30.73</u>	<u>32.57</u>
			Total -C (f)- Industry and Minerals	<u>2,99.19</u>	<u>2,73.20</u>

## STATEMENT No. 1 - Contd.

## PART I - CONSOLIDATED FUND - Contd.

Receipts	Actuals		Disbursements	Actuals	
	1991-92	1992-93		1991-92	1992-93
	(In lakhs of rupees)			(In lakhs of rupees)	
<b>Receipt Heads</b>			<b>Expenditure Heads</b>		
<b>(Revenue Account) - Contd.</b>			<b>(Revenue Account)-Contd.</b>		
<b>B - Non Tax Revenue - Concl'd.</b>			<b>C - Economic Services - Concl'd.</b>		
			(g) Transport		
			3054 - Roads and Bridges	7,93.89	9,02.87
1055 - Road Transport	10,28.97	10,62.16	3055 - Road Transport	10,60.22	13,12.55
			<b>Total - C (g)-Transport</b>	<b>18,54.11</b>	<b>22,15.42</b>
			(i) Science Technology and Environment		
			3425 - Other Scientific Research	43.84	37.87
			3435 - Ecology and Environment	32.91	30.03
			<b>Total - C (i) - Science Technology and Environment</b>	<b>76.75</b>	<b>67.90</b>
			(j) General Economic Services		
1452 - Tourism	40.85	15.98	3451 - Secretariat- Economic Services	36.52	35.57
1475 - Other General Economic Services	0.58	0.59	3452 - Tourism	1,29.11	1,91.10
			3454 - Census Surveys and Statistics	28.47	34.99
			3475 - Other General Economic Services	15.62	13.92
<b>Total - B(c) (iii)- Economic Services</b>	<b>17,26.44</b>	<b>17,09.83</b>	<b>Total - C (j) - General Economic Services</b>	<b>2,09.72</b>	<b>2,75.58</b>
<b>Total - B (c) - Other Non-Tax Revenue</b>	<b>25,37.48</b>	<b>29,05.13</b>			
<b>Total - B - Non-Tax Revenue</b>	<b>28,64.47</b>	<b>30,91.92</b>	<b>Total - C - Economic Services</b>	<b>65,25.04</b>	<b>73,83.97</b>
<b>C - Grants-in-aid and Contributions</b>					
1601 - Grants-in-aid from Central Government	1,12,86.22	1,26,06.69			
1603 - States' Share of Union Excise Duties	25,49.29	36,06.32			
<b>Total - C-Grants-in-aid and Contributions</b>	<b>1,38,35.51</b>	<b>1,62,13.01</b>			
<b>Total - Receipt Heads (Revenue Account)</b>	<b>1,82,43.70</b>	<b>2,09,32.33</b>	<b>Total - Expenditure Heads (Revenue Account)</b>	<b>1,55,09.24</b>	<b>1,79,73.28</b>
			(Revenue Surplus)	27,34.46	29,59.05
			(2) - Capital, Public Debt, Loan, etc.		
			<b>Expenditure Heads (Capital Account)</b>	<b>68,30.51</b>	<b>63,64.48</b>



STATEMENT No. 1 - *Contd.***PART I - CONSOLIDATED FUND - Concl'd.**

Receipts	Actuals		Disbursements	Actuals	
	1991-92	1992-93		1991-92	1992-93
	(In lakhs of rupees)			(In lakhs of rupees)	
<b>Receipt Heads</b>			<b>Expenditure Heads</b>		
<b>(Revenue Account) - Contd.</b>			<b>(Revenue Account) - Contd.</b>		
<b>E - Public Debt. - Concl'd.</b>			<b>E - Public Debt. - Concl'd.</b>		
6003 - Internal Debt of the State Government	12,25.13	14,83.80	6003 - Internal Debt of the State Government	49.14	85.71
6004 - Loans and Advances from the Central Government	11,48.21	11,81.79	6004 - Loans and Advances from the Central Government	3,30.19	3,52.62
<b>Total - E - Public Debt</b>	<u>23,73.34</u>	<u>26,65.59</u>	<b>Total - E - Public Debt</b>	<u>3,79.33</u>	<u>4,39.33</u>
<b>F - Loans and Advances</b>	30.41	2,29.22	<b>F - Loans and Advances</b>	41.52	2,38.67
<b>Total - Consolidated Fund</b>	<u>2,06,47.45</u>	<u>2,38,27.14</u>	<b>Total - Consolidated Fund</b>	<u>2,27,60.60</u>	<u>2,50,15.76</u>

**PART II - CONTINGENCY FUND**

8000 - Contingency Fund	54.22	..	8000 - Contingency Fund	..	37.67
<b>Total - Contingency Fund</b>	<u>54.22</u>	<u>..</u>	<b>Total - Contingency Fund</b>	<u>..</u>	<u>37.67</u>

**PART III - PUBLIC ACCOUNT**

<b>I - Small Savings, Provident Funds, etc.</b>			<b>I - Small Savings, Provident Funds, etc.</b>		
(b) - Provident Funds-Insurance and Pension Funds	5,74.11	7,86.84	(b) - Provident Funds	1,94.52	2,08.41
<b>Total - I - Small Savings Provident Funds, etc</b>	<u>5,74.11</u>	<u>7,86.84</u>	<b>Total - I - Small Savings, Provident Funds, etc.</b>	<u>1,94.52</u>	<u>2,08.41</u>
<b>J - Reserve Funds - General and other Reserve Funds</b>	..	0.50	<b>J - Reserve Funds - General and other Reserve Funds</b>	0.50	..
<b>Total - J - Reserve Funds</b>	<u>..</u>	<u>0.50</u>	<b>Total - J - Reserve Funds</b>	<u>0.50</u>	<u>..</u>
<b>K - Deposits and Advances</b>			<b>K - Deposits and Advances</b>		
(b) Deposits not bearing interest	5,47.55	5,04.64	(b) Deposits not bearing interest	4,36.04	4,14.55
<b>Total - K - Deposits and Advances</b>	<u>5,47.55</u>	<u>5,04.64</u>	<b>Total - K - Deposits and Advances</b>	<u>4,36.04</u>	<u>4,14.55</u>
<b>L - Suspense and Miscellaneous</b>			<b>L - Suspense and Miscellaneous</b>		
(b) Suspense	74.33	(-) 74.08	(b) Suspense	65.55	4.52
(c) Other Accounts	2,24,70.35	2,42,43.31	(c) Other Accounts	2,23,74.78	2,32,21.16
<b>Total - L - Suspense and Miscellaneous</b>	<u>2,25,44.68</u>	<u>2,41,69.23</u>	<b>Total - L - Suspense and Miscellaneous</b>	<u>2,24,40.33</u>	<u>2,32,25.68</u>

## STATEMENT No. 1 - Contd.

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

Receipts	Actuals		Disbursements	Actuals	
	1991-92	1992-93		1991-92	1992-93
	(In lakhs of rupees)			(In lakhs of rupees)	
<b>Receipt Heads</b>			<b>Expenditure Heads</b>		
<b>M - Remittances</b>			<b>M - Remittances</b>		
(a) Money Orders, Remittances and Adjustments between the Officers rendering account to the same Accountant General, etc. and Other Remittances	1,18,27.43	1,18,15.83	(a) Money Orders, Remittances and Adjustments between the Officers rendering accounts to the same Accountant General, etc. and other Remittances	1,19,47.88	1,09,92.24
Total - M - Remittances	<u>1,18,27.43</u>	<u>1,18,15.83</u>	Total - M - Remittances	<u>1,19,47.88</u>	<u>1,09,92.24</u>
Total - Public Account	<u>3,54,93.77</u>	<u>3,72,77.04</u>	Total - Public Account	<u>3,50,19.27</u>	<u>3,48,40.88</u>
Total - Receipts (Parts I, II and III)	<u>5,61,95.44</u>	<u>6,11,04.18</u>	Total - Disbursements (Parts I, II and III)	<u>5,77,79.87</u>	<u>5,98,94.31</u>
N - Cash Balance	20,65.17	4,80.74	Closing Cash Balance	4,80.74	16,90.61
GRAND TOTAL -	<u>5,82,60.61</u>	<u>6,15,84.92</u>	GRAND TOTAL -	<u>5,82,60.61</u>	<u>6,15,84.92</u>

## Explanatory Notes :-

1. There was a revenue surplus of Rs. 29.60 crores in 1992-93 against a surplus of Rs. 27.35 crores in 1991-92. Taking into accounts the transactions other than Revenue Accounts also, there was an overall surplus of Rs. 12.10 crores in 1992-93 against overall deficit of Rs. 15.84 crores in 1991-92. The details are given below:-

	1991-92	1992-93
	(In crores of rupees)	
Opening Cash Balance	(+) 20.65	(+) 4.81
Part I - Consolidated Fund		
(a) Transactions on Revenue Account		
Receipts Heads	(+) 1,82.44	(+) 2,09.32
Expenditure Heads	(-) 1,55.09	(-) 1,79.73
Net Revenue Surplus	(+) 27.35	(+) 29.59
(b) Transactions Other than Revenue Account		
Capital Account - Net	(-) 68.31	(-) 63.64
Public Debt - Net	(+) 19.94	(+) 22.26
Loans and Advances - Net	(-) 0.11	(-) 0.09
Part II - Contingency Fund - Net	(+) 0.54	(-) 0.38
Part III - Public Account - Net	(+) 4.75	(+) 24.36
Closing Balance	(+) 4.81	(+) 16.91
Overall Surplus	(-) 15.84	(+) 12.10

Statement No. 1 - *Contd.***2. Receipts from the Government of India :-**

Of the total revenue receipts of Rs. 2,09,32.33 lakhs in 1992-93, Rs. 1,62,13.01 lakhs (77 percent of the total Revenue Receipts) were received from Government of India, as shown below :-

	(In lakhs of rupees)
(i) Non-Plan Grants	19,29.10
(ii) Grants for State Plan Schemes	88,50.27
(iii) Grants for Central Plan Schemes	88.35
(iv) Grants for Centrally Sponsored Plan Schemes	17,38.97
(v) States' Share of Union Excise Duties	36,06.32
<b>Total :</b>	<b>1,62,13.01 *</b>

**3. Taxation changes during the year :-**

No new taxes have been imposed during the financial year 1992-93.

**4. Revenue Receipts :-**

The increase of Rs. 26,88.63 lakhs in revenue receipts from Rs. 1,82,43.70 lakhs in 1991-92 to Rs. 2,09,32.33 lakhs in 1992-93 was mainly due to more receipts of Grants-in-aid from Central Government (Rs. 1,26,06.69 lakhs as against Rs. 1,12,86.22 lakhs in the previous year), and States' Share of Union Excise Duties from Central Government (Rs. 36,06.32 lakhs as against Rs. 25,49.29 lakhs in the previous year). Increase in revenue was as under :-

Serial No.	Major Heads of accounts	Actuals		Increase
		1991-92	1992-93	
		(In lakhs of rupees)		
1.	0055 - Police Increase was due to more realisation of receipts under Arms Act and other receipts	4.81	75.66	70.85
2.	0070 - Other Administrative Services Increase was due to more realisation of other receipts	71.99	1,06.10	34.11
3.	0075 - Miscellaneous General Services- Increase was due to more realisation of royalties from State Lotteries	6,19.14	8,94.20	2,75.06
4.	0406 - Forestry and Wildlife- Increase was due to more realisation of receipts from the sale of Timber and other forest produce	1,09.74	1,50.43	40.69
5.	1055 - Road Transport Increase was due to more receipt from sale of bus tickets and other receipt.	10,28.97	10,62.16	33.19

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

## Statement No. 1 - Concl'd.

## 5. Expenditure on Revenue Account :

The increase of Rs. 24,64.04 lakhs in the expenditure on Revenue Account (Rs. 1,55,09.24 lakhs in 1991-92 to Rs. 1,79,73.28 lakhs in 1992-93) was mainly under :-

Serial No.	Major Heads of Account	Actuals		Increase
		1991-92 (In lakhs of rupees)	1992-93	
1.	2049 - Interest Payments Increase was due to more expenditure incurred towards interest payment on other internal debt * and State General Provident Fund	14,87.98	18,91.57	4,03.59
2.	2055 - Police Increase was due to more expenditure incurred towards Administration, Training and District Police Force	9,14.93	10,30.70	1,15.77
3.	2059 - Public Works Increase was due to more expenditure incurred on maintenance and repairs and furnishing only.	94.42	2,74.44	1,80.02
4.	2202 - General Education Increase was due to more expenditure incurred towards Elementary Education and secondary Education.	25,01.61	29,46.55	4,44.94
5.	2406 - Forestry and Wild Life Increase was due to more expenditure incurred on Environmental and Social and Farm Forestry.	8,66.48	10, 24.19	1,57.71



**STATEMENT No. 2 - CAPITAL OUTLAY - PROGRESSIVE CAPITAL OUTLAY  
TO END OF 1992-93**

Serial. No.	Major heads of Account	Expenditure to end of 1991-92	Expenditure during 1992-93	Total
1	2	3	4	5
<i>(In lakhs of rupees)</i>				
<b>A -</b>	<b>Capital Account of General Services -</b>			
1.	4059 - Capital Outlay on Public Works	<u>21,07.17</u>	<u>2,83.03</u>	<u>23,90.20</u>
	Total - A - Capital Outlay on Public Works	<u>21,07.17</u>	<u>2,83.03</u>	<u>23,90.20</u>
<b>B -</b>	<b>Capital Account of Social Services -</b>			
(a)	Education, Sports, Art and Culture			
2.	4202 - Capital Outlay on Education, Sports, Art and Culture	<u>21,46.51</u>	<u>2,69.15</u>	<u>24,15.66</u>
	Total -B(a) Education, Sports, Art and Culture	<u>21,46.51</u>	<u>2,69.15</u>	<u>24,15.66</u>
(b)	Health and Family Welfare			
3.	4210 - Capital Outlay on Medical and Public Health	<u>11,27.08</u>	<u>3,82.98</u>	<u>15,10.06</u>
	Total - B(b) - Health and Family Welfare	<u>11,27.08</u>	<u>3,82.98</u>	<u>15,10.06</u>
(c)	Water Supply, Sanitation, Housing and Urban Development			
4.	4215 - Capital Outlay on Water Supply and Sanitation	<u>42,07.05</u>	<u>8,00.33</u>	<u>50,07.38</u>
5.	4216 - Capital Outlay on Housing	<u>12,77.23</u>	<u>1,35.52</u>	<u>14,12.75 *</u>
6.	4217 - Capital Outlay on Urban Development	<u>1,05.62</u>	<u>23.04</u>	<u>1,28.66</u>
	Total B(c) - Water Supply, Sanitation, Housing and Urban Development	<u>55,89.90</u>	<u>9,58.89</u>	<u>65,48.79</u>
(c)	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>..</u>	<u>6.44</u>
	Total - B(c) - 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>28.08</u>	<u>..</u>	<u>28.08</u>
	Total -B(g) - Social Welfare and Nutrition	<u>28.08</u>	<u>..</u>	<u>28.08</u>
(h)	Others			
9.	4250 - Capital Outlay on other Social Services	<u>1.82</u>	<u>..</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>88,99.83</u>	<u>16,11.02</u>	<u>1,05,10.85</u>
<b>C -</b>	<b>Capital Account of Economic Services -</b>			
(a)	Capital Account of Agriculture and Allied Activities			
10.	4401 - Capital Outlay on Crop Husbandry	<u>2,87.01</u>	<u>58.98</u>	<u>3,45.99</u>
11.	4403 - Capital Outlay on Animal Husbandry	<u>3,38.81</u>	<u>56.30</u>	<u>3,95.11</u>
12.	4404 - Capital Outlay on Dairy Development	<u>1,87.76</u>	<u>..</u>	<u>1,87.76</u>
13.	4405 - Capital Outlay on Fisheries	<u>1,29.79</u>	<u>16.56</u>	<u>1,46.35</u>
14.	4406 - Capital Outlay on Forestry and Wild Life	<u>38.96</u>	<u>..</u>	<u>38.96</u>

Details of difference of Rs. 0.22 lakh in between closing balance of 1991-92 and opening balance of 1992-93 is due to correction made under Major Head 4216-Capital Outlay on Housing. More details in Statement No.12.

## STATEMENT No. 2 - Concl'd.

Serial No.	Major heads of Account	Expenditure to end of 1991-92	Expenditure during 1992-93	Total
		3	4	5
1	2	(In lakhs of rupees)		
15.	4408 - Capital Outlay on Food, Storage and Warehousing	3,45.63	54.85	4,00.48
16.	4415 - Capital Outlay on Agricultural Research and Education	11.42	..	11.42
17.	4425 - Capital Outlay on Co-operation	1,94.44	9.39	2,03.83
18.	4435 - Capital Outlay on other Agricultural Programmes	11.44	..	11.44
	Total - C(a) - Capital Account of Agriculture and Allied Activities	<u>15,45.26</u>	<u>1,96.08</u>	<u>17,41.34</u>
(e)	Capital Account of Energy			
19.	4801 - Capital Outlay on Power Projects	<u>1,15,50.72</u>	<u>23,45.38</u>	<u>1,38,96.10</u>
	Total - C(c) Capital Account of Energy	<u>1,15,50.72</u>	<u>23,45.38</u>	<u>1,38,96.10</u>
(f)	Capital Account of Industry and Minerals			
20.	4851 - Capital Outlay on Village and Small Industries	94.19	12.96	1,07.15
21.	4853 - Capital Outlay on Non-ferrous Mining and Metallurgical Industries	63.39	1,22.75	1,86.14
22.	4860 - Capital Outlay on Consumer Industries	8,73.64	1,86.68	10,60.32
23.	4885 - Other Capital Outlay on Industries and Minerals	5,21.70	50.00	5,71.70
	Total - C(f) - Capital Account of Industries and Minerals	<u>15,52.92</u>	<u>3,72.39</u>	<u>19,25.31</u>
(g)	Capital Account of Transport			
24.	5054 - Capital Outlay on Roads and Bridges	1,21,13.71	13,12.70	1,34,26.41
25.	5055 - Capital Outlay on Road Transport	16,18.88	2,15.38	18,34.26
	Total - C(g) - Capital Account of Transport	<u>1,37,32.59</u>	<u>15,28.08</u>	<u>1,52,60.67</u>
(j)	Capital Account of General Economic Services			
26.	5452 - Capital Outlay on Tourism	3,40.13	28.51	3,68.64
27.	5465 - Investment in General Financial and Trading Institutions	21.00	..	21.00
	Total - C(j) - Capital Account of General Economic Services	<u>3,61.13</u>	<u>28.51</u>	<u>3,89.64</u>
	Total - C - Capital Account of Economic Services	<u>2,87,42.62</u>	<u>44,70.44</u>	<u>3,32,13.06</u>
	Total - Expenditure Heads (Capital Account)			
	A+B+C	<u>3,97,49.62</u>	<u>63,64.49</u>	<u>4,61,14.11</u>

## Explanatory Notes :-

- Further details of Capital Expenditure are given in Statement No. 12.
- During 1992-93, Government investment was Rs. 199.27 lakhs (Rs. 10.00 lakhs in Sikkim Jewels Limited, Rs. 1,28.09 lakhs in Sikkim Time Corporation, Rs. 11.18 lakhs in Cold Storage and Rs. 50.00 lakhs in Sikkim Industrial Development and Investment Corporation). According to the information furnished by Government, the total investment of the Government in the share capital of different concerns at the end of 1992-93 was Rs. 18,16.68 lakhs. Dividend received therefrom during 1992-93 was Rs. 57.22 lakhs. Further details are given in the Statement No. 13.

## STATEMENT No. 3 - DEBT POSITION

Nature of borrowing	Balance as on 1st. April '92	Receipts during the year	Repayments during the year	Balance as on 31st March '93	Increase
1	2	3	4	5	6
<b>(i) Statement of Borrowings (a)</b>					
<i>(In lakhs of rupees)</i>					
<b>I. Public Debt</b>					
6003 - Internal Debt of the State Government	60,56.02	14,83.80	85.71	74,54.11	13,98.09
6004 - Loans and Advances from the Central Government	84,40.10	11,81.79	3,53.62	92,68.27	8,28.17
<b>Total - I - Public Debt</b>	<u>1,44,96.12</u>	<u>26,65.59</u>	<u>4,39.33</u>	<u>1,67,22.38</u>	<u>22,26.26</u>
<b>II. Small Savings Collections</b>					
8005 - State Provident Funds	19,39.02	7,86.84	2,08.42	25,17.45	5,78.43
8011 - Insurance and Pension Fund	2.64	..	..	2.64	..
<b>Total - II - Small Savings Collections</b>	<u>19,41.66</u>	<u>7,86.84</u>	<u>2,08.41</u>	<u>25,20.09</u>	<u>5,78.43</u>
<b>Grand Total -</b>	<u>1,64,37.78</u>	<u>34,52.43</u>	<u>6,47.74</u>	<u>1,92,42.47</u>	<u>28,04.69</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. 14,83.80 lakhs under this head includes Rs. 6,65.00 lakhs towards market loan and the balance of Rs. 8,18.80 lakhs borrowed from the Life Insurance Corporation of India, (Rs. 47.00 lakhs), Rural Electrification Corporation (Rs. 4,20.10 lakhs), Power Finance Corporation (Rs. 3,37.72 lakhs and Oriental Insurance company (Rs. 13.98 lakhs). During 1992-93 government received Rs. 14,83.80 lakhs from these bodies and paid Rs. 85.71 lakhs in repayment of outstanding loans. Government paid interest Rs. 4,59.55 lakhs to these bodies and Rs. 3,00.50 lakhs towards interest on market loans during 1992-93.

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

Rupees 11,81.79 lakhs were received from the Government of India as loans (Share of Small Savings Collection for Non-Plan loans Rs. 34.00 lakhs, House Building Advances for Non-Plan loans Rs. 6.24 lakhs. Block loans for State Plan Schemes Rs. 9,83.94 lakhs and loans for centrally sponsored plan schemes Rs. 1,57.61 lakhs). The loans from the Central Government as on 31st March, 1993 constituted 55.42 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. 2,50.86 lakhs on provident fund balance during the year.

STATEMENT No. 3 - *Concl'd.***(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, 1993 was Rs. 5,81.54 lakhs as shown in Statement No. 15.

**(iii) Service of debt :**

Interest on debt and other obligations :

The gross debt and other obligations and the total net amount of interest charges met from revenue during 1991-92 and 1992-93 are shown below :-

	1991-92	1992-93	Net increased (+) or decreased (-) during the year
	(In lakhs of rupees)		
Gross debt and other obligations outstanding at the end of the year	1,69,28.89	1,98,24.01	(+) 28,95.12
(i) Interest paid by the Government	14,87.98	18,91.57	(+) 4,03.59
(ii) Interest realised	2,30.59	1,29.57	(-) 1,01.02
(iii) Net amount of interest charges	12,57.39	17,62.00	(+) 5,04.61
Percentage of gross interest to total revenue receipts	8.16	9.04	
Percentage of net interest to total revenue receipts	6.89	8.42	

Apart from the interest receipts as above, the Government also received Rs. 57.22 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, 1992	Paid during the year	Repaid during the year	Balance on 31st March, 1993	Net increase(+) or decrease (-) during the year
1	2	3	4	5	6
(i) Statement of Loans and Advances (a)					
(In lakhs of rupees)					
<b>I. Loans for Social Services -</b>	43.59	..	..	43.59	..
<b>II. Loans for Economic Services -</b>					
(i) Loans for Agriculture and Allied Activities	64.81	..	2.18	62.63	(-) 2.18
(ii) Loans for Industry and Minerals	7,04.80	2,09.37	1,98.34	7,15.83	(+) 11.03
(iii) Loans for Transport	1.47	..	0.04	1.43	(-) 0.04
(iv) Loans for General Economic Services	8.02	..	..	8.02	..
Total : II - Loans for Economic Services	<u>8,22.69</u>	<u>2,09.37</u>	<u>2,00.56</u>	<u>8,31.50</u>	<u>(+) 8.81</u>
<b>III. Loans to Government Servants</b>	<u>2,23.34</u>	<u>29.30</u>	<u>28.66</u>	<u>2,23.98</u>	<u>(+) 0.64</u>
<b>IV. Miscellaneous Loans</b>	50.55	..	..	50.55	..
Grand Total :	<u>10,96.58</u>	<u>2,38.67</u>	<u>2,29.22</u>	<u>11,06.03</u>	<u>(+) 9.45</u>

## (ii) Recoveries in Arrears

Information about arrears in recovery of Loans and Advances and interest has not been received (September, 1993) from the Departmental Officers who maintain the detailed accounts thereof.

(a) 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, 1993
<i>(In lakhs of rupees)</i>		
<b>Sikkim Mining Corporation -</b>		
Guarantee to the State Bank of Sikkim for the grant of advance (Overdraft) to the Corporation	10.00	..
<b>Sikkim Consumers' Co-operative Society -</b>		
Guarantee to the State Bank of Sikkim for repayment of overdraft	<u>10.00</u>	<u>4.79</u>
Total	<u>20.00</u>	<u>4.79</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, '92	As on 31st March, '93
<b>(A) General Cash Balances -</b>		
	(In lakhs of rupees)	
Deposits with other Banks	4,80.74	16,90.61
Total :	<u>4,80.74</u>	<u>16,90.61</u>
Investments held in the "Cash Balances Investment Account"	11,09.33	9,44.48
Total : A	<u>15,90.07</u>	<u>26,35.09</u>
<b>(B) Other Cash Balances and Investment</b>		
(1) Cash with Departmental officers, viz. Forest and Public Works Departments	50.71	1,71.92
(2) Permanent Advances for contingent expenditure with departmental officers	35.88	35.97
(3) Investment of earmarked funds	45.84	45.84
Total : B	<u>1,32.43</u>	<u>2,53.73</u>
Total : A and B	<u>17,22.50</u>	<u>28,88.82</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, 1993 amounted to Rs. 16,90.61 lakhs as per record of this office. But as per record of State Bank of Sikkim, the cash Balance was Rs.4,49.41 lakhs. One of the reasons for the differences of Rs. 12,41.20 lakhs might be due to non-receipt of vouchers and Non-Accountal of those transactions in the Monthly Accounts rendered by the State Government for which cheques were issued but not Presented to Bank for payment till 31.3.93, in respect of Treasury cheques (Rs 5,92.93 lakhs) and cheques of works Department (Rs. 6,57.70 lakhs). However, the actual reason of difference of cash balance with the Bank and this office is under investigation.

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, 1993

Debit Balance	Sector of the General Account	Name of Account	Credit Balance
Rs.			Rs.
	<b>Consolidated Fund</b>		
1,67,54,95,599	A to D and Part of H	Government Account	
	E	Public Debt	1,67,22,38,399
11,06,02,985	F	Loans and Advances	
	H	Contingency Fund	63,052
	<b>Public Account</b>		
	I	Small Savings, Provident Funds, etc.	25,20,08,577
	J	Reserve Funds (b) Reserve Funds not bearing interest Gross balance	89,08,782
45,83,830		Investments	
	K	Deposits and Advances - (b) Deposit not bearing interest (c) Advances	5,38,29,650
12,86,584	L	Suspense and Miscellaneous (b) Suspense (c) Other Accounts	
3,58,43,829			
5,59,44,259	M	Remittances	6,51,69,960
16,90,61,334	N	Cash Balances (Closing)	
<u>2,05,28,18,420</u>		Total :	<u>2,05,28,18,420</u>

**Explanatory Notes :-**

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

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



## STATEMENT No. 7 - Concl'd.

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

3. Government Account : Under the system of book-keeping followed in Government Accounts, the amounts booked under revenue, capital and other transactions of Government, the balances of which are not carried forward from year to year, are closed to a single head called 'Government Accounts'. The balance under this head represents the cumulative result of all such transactions so that after adding thereto the balances under Public Debt, Loans and Advances, Reserve Funds, Deposits and Advances, Suspense and Miscellaneous, Remittances and Contingency Fund, the closing cash balance at the end of the year may be worked out and proved. The "Government Account" for the year 1992-93, given below will show how the net amount at the end of the year has been arrived at.

Debit Rs.	Details	Credit Rs.
1,33,49,52,686	A - Amount at the Credit of Government Account on 1st April, 1992	
	B - Receipt Heads (Revenue Account)	2,09,32,33,059
1,79,73,27,562	C - Expenditure Heads (Revenue Account)	
63,64,48,410	D - Expenditure Heads (Capital Account)	
	E - Amount at the Debit of Government Account on 31st March, 1993	1,67,54,95,599
<u>3,76,87,28,658</u>	TOTAL	<u>3,76,87,28,658</u>

---

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

---

**STATEMENT No. 8 - STATEMENT OF REVENUE AND EXPENDITURE UNDER DIFFERENT HEADS  
FOR THE YEAR 1992-93 EXPRESSED AS A PERCENTAGE OF TOTAL REVENUE/EXPENDITURE**

Heads - Revenue	Amount	Percentage of total revenue	Percentage of total expenditure	Heads Expenditure	Amount	Percentage of total revenue	Percentage of total expenditure
1	2	3	4	5	6	7	8
( In lakhs of rupees )				( In lakhs of rupees )			
<b>REVENUE :-</b>				<b>EXPENDITURE :-</b>			
<b>A. Tax Revenue -</b>				<b>A. General Services - Fiscal Services-</b>			
(i) Taxes on Income and Expenditure-				(i) Collection of Taxes on Income and Expenditure	10.78	0.05	0.06
Taxes on Income other than Corporation Tax	4,64.58	2.22	2.58				
(ii) Taxes on Property and Capital Transactions -				(ii) Collection of Taxes on Property and Capital Transactions-			
Land Revenue	4.83	0.02	0.03	Land Revenue	80.75	0.39	0.45
Stamps and Registration Fees	12.63	0.06	0.07	Stamps and Registration	0.25	(a)	(b)
(iii) Taxes on Commodities and Services -				(iii) Collection of Taxes on Commo- dities and Services -			
State Excise	6,11.47	2.92	3.40	State Excise	35.52	0.17	0.20
Sales Tax	3,98.48	1.90	2.22	Sales Tax	11.17	0.05	0.06
Taxes on Vehicles	46.63	0.22	0.26	Taxes on Vehicles	7.85	0.04	0.04
Other Taxes and Duties on Commodities and Services	88.78	0.43	0.49	Other Taxes and Duties on Commodities and Services	9.83	0.05	0.06
Total — (A) Tax Revenue	<u>16,27.40</u>	<u>7.77</u>	<u>9.05</u>	Total — Fiscal Services	<u>1,56.15</u>	<u>0.75</u>	<u>0.87</u>
<b>B - Non-Tax Revenue -</b>				<b>Interest Payments and Servicing of Debts</b>			
(i) Interest Receipts	1,29.57	0.62	0.72	Interest Payments and Servicing of Debts	18,91.57	9.04	10.52

## 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
( In lakhs of rupees )				( In lakhs of rupees )			
Dividends and Profits	57.22	0.27	0.32	Organs of State	3,44.49	1.64	1.92
(ii) General Services	11,68.45	5.58	6.50	Administrative Services	19,57.88	9.35	10.90
				Pension and Miscellaneous General Services	1,96.39	0.94	1.09
				Total - A - General Services	<u>45,46.48</u>	<u>21.72</u>	<u>25.30</u>
(iii) Social Services	26.86	0.13	0.15	B. Social Services	60,42.95	28.87	33.62
(iv) Economic Services - General Economic Services	0.58	(a)	(b)	C. Economic Services- General Economic Services	2,75.57	1.32	1.53
Agriculture and Allied Activities	2,77.47	1.33	1.54	Agriculture and Allied Activities	30,85.05	14.74	17.16
Water and Power Development	3,11.73	1.49	1.73	Water and Power Development	14,66.71	7.01	8.16
Industry and Minerals	41.91	0.20	0.23	Industry and Minerals	2,73.20	1.31	1.52
Transport and Communications	10,78.14	5.15	6.00	Transport and Communications	22,83.85	10.91	12.71
Total - (iv) Economic Services	<u>17,09.83</u>	<u>8.17</u>	<u>9.51</u>	Total - Economic Services	<u>73,83.85</u>	<u>35.27</u>	<u>41.07</u>
Total (B) - Non-Tax Revenue	<u>30,91.93</u>	<u>14.77</u>	<u>17.20</u>				
C - Grants- in- aid and Contributions	<u>1,62,13.00</u>	<u>77.46</u>	<u>90.21</u>				
Grand Total Revenue	<u>2,09,32.33</u>	<u>1,00.00</u>	<u>1,16.46</u>	Grand Total Expenditure	<u>1,79,73.28</u>	<u>85.86</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 1992-93		
	<i>Charged Rs.</i>	Voted Rs.	Total Rs.
Expenditure Heads (Revenue Account)	<i>19,65,16,405</i>	1,60,08,11,157	1,79,73,27,562
Expenditure Heads (Capital Account)	..	63,64,48,410	63,64,48,410
Disbursement under Public Debt and Loans and Advances -			
(i) Public Debt	<i>4,39,33,357</i>	..	4,39,33,357
(ii) Loans and Advances	..	2,38,66,560	2,38,66,560
Total —	<u><i>24,04,49,762</i></u>	<u>2,26,11,26,127</u>	<u>2,50,15,75,889</u>

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

Heads	Actuals for 1992-93 Rs.
<b>Receipt Heads</b> <b>(Revenue Account)</b>	
<b>A. Tax Revenue -</b>	
(a) Taxes on Income and Expenditure	
<b>0021 - Taxes on Income other than Corporation Tax</b>	
104 - Taxes on Income levied under State Laws (Sikkim)	4,67,88,365
Deduct - Refund	(-) 3,30,207
Total	<u>4,64,58,158</u>
Total - A (a)- Taxes on Income and Expenditure	<u>4,64,58,158</u>
(b) Taxes on Property and Capital Transactions	
<b>0029 - Land Revenue</b>	
101 - Land Revenue/Tax	2,74,633
102 - Taxes on Plantations	467
103 - Rates and Cesses on Land	2,576
800 - Other Receipts	<u>2,05,622</u>
Total	<u>4,83,298</u>
<b>0030 - Stamps and Registration Fees</b>	
01 - Stamps - Judicial	
102 - Sale of Stamps	<u>2,87,285</u>
Total - 01	<u>2,87,285</u>
03 - Registration Fees	
104 - Fees for Registering documents	9,38,891
800 - Other Receipts	<u>36,710</u>
Total - 03	<u>9,75,601</u>
Total - 01 and 03	<u>12,62,886</u>
Total - A (b)- Taxes on Property and Capital Transactions	<u>17,46,184</u>
(c) Taxes on Commodities and Services	
<b>0039 - State Excise</b>	
101 - Country Spirits	9,62,485
102 - Country fermented liquors	<u>29,73,022</u>
105 - Foreign Liquors and Spirits	<u>2,48,38,462</u>
108 - Opium, Hemp and other Drugs	1,37,331
150 - Fines and Confiscations	<u>14,35,568</u>
800 - Other Receipts	<u>3,08,01,011</u>
Deduct Refund	(-) 1,150
Total	<u>6,11,46,729</u>
<b>0040 - Sales Tax</b>	
101 - Receipts under Central Sales Tax Act	<u>58,23,881</u>

STATEMENT No. 10 - *Contd.*

Heads	Actuals for 1992 -93 Rs.
<b>Receipt Heads</b> <b>(Revenue Account) -Contd.</b>	
<b>A. Tax Revenue - Concl'd.</b>	
102 - Receipts under State Sales Tax Act Deduct Refund	3,41,74,248 (-) 1,50,000
Total	<u>3,98,48,129</u>
<b>0041 - Taxes on Vehicles</b>	
102 - Receipts under the State Motor Vehicles Taxation Acts	46,63,046
Total	<u>46,63,046</u>
<b>0045 - Other Taxes and Duties on Commodities and Services</b>	
101 - Entertainment Tax	14,33,716
800 - Other Receipts	74,45,776
Deduct — Refunds	(-) 1,408
Total	<u>88,78,084</u>
Total - A (c) - Taxes on Commodities and Services	<u>11,45,35,988</u>
<b>Total - A - Tax Revenue</b>	<u>16,27,40,330</u>
<b>B. Non-Tax Revenue</b>	
(b) Interest Receipts, Dividends and Profits	
<b>0049 - Interest Receipts</b>	
04 - Interest Receipts of State/Union Territory Governments	
110 - Interest realised on Investment of Cash Balances	1,28,62,440
103 - Interest from Departmental Commercial undertaking	94,288
Total	<u>1,29,56,728</u>
<b>0050 - Dividends and Profits</b>	
101 - Dividends from Public Undertakings	57,21,548
Total	<u>57,21,548</u>
Total - B (b) - Interest Receipts, Dividends and Profits	<u>1,86,78,276</u>
(c) Other Non-Tax Revenue -	
(i) General Services -	
<b>0051 - Public Service Commission</b>	
105 - State Public Service Commission Examination Fees	901
Total	<u>901</u>

## STATEMENT No. 10 - Contd.

Heads	Actuals for 1992 -93 Rs.
<b>Receipt Heads</b> <b>(Revenue Account) -Contd.</b> <b>B - Non-Tax Revenue - Contd.</b>	
0055 - Police 104 - Receipts under Arms Act 800 - Other Receipts	75,43,935 22,928
Total	<u>75,66,863</u>
0058 - Stationery and Printing 200 - Other Press Receipts	45,21,972
Total	<u>45,21,972</u>
0059 - Public Works 80 - General 102 - Hire Charges of Machinery and Equipment 800 - Other Receipts	42,56,965 3,67,380
Total - 80	<u>46,24,345</u>
0070 - Other Administrative Services 01 - Administration of Justice 102 - Fines and Forfeitures 501 - Services and Service Fees 800 - Other Receipts	2,73,964 11,45,354 1,04,328
Total - 01	<u>15,23,646</u>
02 - Elections 101 - Sale proceeds of election forms and documents 104 - Fees, Fines and Forfeitures 800 - Other Receipts	24,095 3,730 54,06,280
Total - 02	<u>54,34,105</u>
60 - Other Services 105 - Home Guards 114 - Receipts from Motor Garages etc. (Home) 115 - Receipts from Guest Houses, Government Hostels, etc. 800 - Other Receipts	14,30,944 1,31,592 11,16,697 11,44,416
Total - 60	<u>38,23,649</u>
Total - Deduct - Refunds	(-) 1,71,359
Total - 01, 02 and 60	<u>1,06,10,041</u>



STATEMENT No. 10 - *Contd.*

Heads	Actuals for 1992-93 Rs.
<b>Receipt Heads</b> (Revenue Account) -Contd. B - Non-Tax Revenue - Contd.	
<b>0220 - Information and Publicity</b>	
60 - Others	
106 - Receipts from Advertising and Visual Publicity	3,28,290
800 - Other Receipts	20,624
Total - 60	<u>3,48,914</u>
<b>0230 - Labour and Employment</b>	
102 - Fees for registration of Trade Unions	2,20,739
Total	<u>2,20,739</u>
<b>0235 - Social Security and Welfare</b>	
60 - Other Social Security and Welfare Programmes	
800 - Other Receipts	47,077
Total	<u>47,077</u>
Total - B(c) (ii) - Social Services	<u>26,86,369</u>
(iii) Economic Services	
<b>0401 - Crop Husbandry</b>	
104 - Receipts from Agricultural Farms	8,88,389
105 - Sale of Manures and Fertilisers	13,71,170
110 - Grants from I.C.A.R.	150
800 - Other Receipts	3,56,373
Total	<u>26,16,082</u>
<b>0403 - Animal Husbandry</b>	
102 - Receipts from Cattle and Buffalo Development	1,34,203
103 - Receipts from Poultry Development	2,15,014
104 - Receipts from Sheep and Wool Development	7,792
105 - Receipts from Piggery Development	45,982
110 - Grants from I.C.A.R.	35
800 - Other Receipts	9,51,261
Total	<u>13,54,287</u>
<b>0405 - Fisheries</b>	
103 - Sale of Fish, Fish Seeds, etc.	33,272
Total	<u>33,272</u>

## STATEMENT No. 10 - Contd.

Heads	Actuals for 1992 -93 Rs.
<b>Receipt Heads</b> <b>(Revenue Account) -Contd.</b> <b>B - Non-Tax Revenue - Contd.</b>	
<b>0406 - Forestry and Wild Life</b>	
01 - Forestry	
101 - Sale of Timber and other Forest Produce	1,35,80,702
800 - Other Receipts	14,77,933
Deduct Refund	(-) 15,900
Total	<u>1,50,42,735</u>
<b>0407 - Plantations</b>	
01 - Tea	
800 - Other Receipts	84,62,782
Total	<u>84,62,782</u>
<b>0408 - Food Storage and Warehousing</b>	
101 - food	12,157
Total	<u>12,157</u>
<b>0425 - Co-operation</b>	
800 - Other Receipts	<u>83,084</u>
Total	<u>83,084</u>
<b>0435 - Other Agricultural Programmes</b>	
104 - Soil and Water Conservation	1,42,333
Total	<u>1,42,333</u>
<b>0515 - Other Rural Development Programmes</b>	
800 - Other Receipts	33,563
Total	<u>33,563</u>
<b>0701 - Major and Medium Irrigation</b>	
800 - Other Receipts	<u>350</u>
Total	<u>350</u>
<b>0702 - Minor Irrigation</b>	
80 - General	
800 - Other Receipts	1,72,141
Total	<u>1,72,141</u>
<b>0801 - Power</b>	
01 - Hydel Generation	
800 - Other Receipts	
(I) Sale of Power	3,07,71,141
Total	<u>3,07,71,141</u>

## STATEMENT No. 10 - Contd.

Heads	Actuals for 1992 -93 Rs.
<b>Receipt Heads</b>	
<b>(Revenue Account) -Contd.</b>	
<b>B - Non-Tax Revenue - Contd.</b>	
<b>0810 - Non-Conventional Sources of Energy</b>	
103 - Wind Mapping Project in Sikkim	1,96,186
<b>Total</b>	<u>1,96,186</u>
<b>0851 - Village and Small Industries</b>	
101 - Industrial Estates	41,911
102 - Small Scale Industries	28,82,393
<b>Total</b>	<u>29,24,304</u>
<b>0852 - Industries</b>	
08 - Consumer Industries	
600 - Others	11,70,555
<b>Total</b>	<u>11,70,555</u>
<b>0853 - Non-ferrous Mining and Metallurgical Industries</b>	
800 - Other Receipts	96,329
<b>Total</b>	<u>96,329</u>
<b>1055 - Road Transport</b>	
800 - Other Receipts	10,62,16,075
<b>Total</b>	<u>10,62,16,075</u>
<b>1452 - Tourism</b>	
103 - Receipts from Tourist Transport	4,30,349
104 - Promotion and Publicity	47,325
105 - Rent and Catering Receipts	11,20,112
<b>Total</b>	<u>15,97,786</u>
<b>1475 - Other General Economic Services</b>	
106 - Fees for stamping weights and measures	58,100
<b>Total</b>	<u>58,100</u>
<b>Total - B(c) (iii) - Economic Services</b>	<u>17,09,83,262</u>
<b>Total - B(c) - Other Non-Tax Revenue</b>	<u>29,05,14,187</u>
<b>Total - B - Non-Tax Revenue</b>	<u>30,91,92,463</u>

STATEMENT No. 10 - *Contd.*

Heads	Actuals for 1992 -93 Rs.
<b>Receipt Heads</b> (Revenue Account) -Contd. Grants-in-aid and Contributions.	
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	17,03,00,000
102 - Grants in lieu of Railway Passenger Fares	1,00,000
109 - Grants towards contribution of Calamity Relief Fund	2,25,00,000
800 - Other Grants	
1. Upgradation of Standards of Administration recommended by 9th Finance Commission	10,000
Total - 01	<u>19,29,10,000</u>
02 - Grants for State/Union Territory Plan Schemes	
101 - Block Grants	88,50,27,000
Total - 02	<u>88,50,27,000</u>
03 - Grants for Central Plan Schemes	
104 - Grants under Proviso to Article 275 (1) of the Constitution*	88,34,924
Total - 03	<u>88,34,924</u>
04 - Grants for Centrally Sponsored Plan Schemes	
800 - Other Grants	
I - Police	
Modernisation of Police force	6,36,500
Total - I	<u>6,36,500</u>
IV Education	
A. Elementary Education	
I. Teachers Training	
(i) Schemes financed by NCERT	1,25,000
B Secondary Education	
I. Teachers and other Services	
(a) Appointment of Hindi Teachers in Non-Hindi Speaking States	52,17,990
C Adult Education	
1. Rural Functional Literacy Programme	8,22,000
2. Other Adult Education Programme	
(a) Vocationalisation of Education	4,400
(d) Post Literacy and follow up Programme	1,00,000
Total - IV	<u>62,69,390</u>



## STATEMENT No. 10 - Contd.

Heads	Actuals for 1992 -93 Rs.
<b>Receipt Heads</b> (Revenue Account) -Contd.	
<b>C. Grants-in aid and Contributions - Contd.</b>	
V. Sports and Youth Services 1. Youth Welfare Programme for Students (i) National Service Schemes Programme	1,49,656
Total - V	<u>1,49,656</u>
VI. Medical and Public Health A. Urban Health Service - Allopathy 1. Other Receipts (i) Development and Modernisation of Blood Banking and Transfusion Services	4,05,000
B. Public Health 1. Prevention and Control of diseases (a) National Malaria Eradication Programme (b) National Leprosy Control Programme (d) Prevention and Control of Blindness (c) Goitre Control Programme (f) National AIDS Control Programme	20,79,000 11,00,000 6,58,000 3,16,351 16,40,000
3. Public Health Education (1) Community Health Workers Schemes	50,000
Total - VI	<u>62,48,351</u>
VII. Family Welfare	<u>1,27,66,000</u>
Total - VII	<u>1,27,66,000</u>
VIII. Water Supply and Sanitation A. Water Supply 1. Rural Water Supply Programme (i) Accelerated Rural Water Supply Programme	4,18,91,000
Total VIII	<u>4,18,91,000</u>
X. Social Security and Welfare B. Social Welfare 1. Child Welfare (1) ICDS Programme (2) Children in need of care and protection (3) Award for Physically Handicapped	32,50,000 1,68,750 6,545
Total - X	<u>34,25,295</u>

## STATEMENT No. 10 - Contd.

Heads

Actuals for 1992 -93  
Rs.**Receipt Heads****(Revenue Account) -Contd.****C. Grants-in-aid and Contributions - Contd.**

XI.	Crop Husbandry	
2.	Manures and Fertilizers	
(1)	Agriculture Inputs Schemes	
(a)	Fertilizers subsidy for small and Marginal Farmers	2,00,000
(b)	Strengthening of Micro Facilities	5,00,000
3	Plant Protection	
(1)	Control and Eradication of pest and diseases of Agricultural importance	7,95,000
5	Agriculture Economic and statistics	
(1)	Agriculture Census Programme	3,92,000
6.	Development of Pulses	10,29,250
7.	Development of Oil Seeds	37,69,000
8.	Schemes of Small/Marginal Farmers and Agricultural Labour	4,30,000
9.	Horticulture and Vegetable Crops	
(i)	Fruits	
(a)	Integrated Development of Fruits	3,00,000
(2)	Progency orchards	
(b)	Integrated Development of Arid zone fruits (DIS)	14,57,344
(c)	Assistance from National Horticulture Boards	5,40,000
10.	Other Receipts	
(1)	National Water Shed Development Programme for Rainfed Agriculture	58,73,100
11-(i)	Farms Agro Service Centre	75,000
12-(i)	Development of Spices	4,20,000
	<b>Total - XI</b>	<b>1,57,80,694</b>
XII.	Soil and Water Conservation	
1.	Soil Conservation	
(i)	Soil Conservaiton in the catchment.	1,41,76,500
2.	Other Receipt	
(i)	Strengthening of State Land use Board	1,75,000
	<b>Total -XII</b>	<b>1,43,51,500</b>
XIII.	Animal Husbandry	
1.	Vetrinary Services an Animal Health	
(1)	Prevention and Control of Animal diseases	
(a)	Control of Foot and Mouth diseases	17,50,000
(b)	Rinderpest Surveillance and check post	18,25,000
(c)	Animal diseases and Surveillance	4,50,000
(g)	Systematic control of diseases of National importance	6,00,000
2.	Cattle and Buffalo Development	
(1)	Cross Breeding of cattle using frozen semen technology	32,08,000

## STATEMENT No. 10 - Contd.

Heads	Actuals for 1992 -93 Rs.
<b>Receipt Heads</b> (Revenue Account) -Contd.	
<b>C. Grants-in-aid and Contributions - Contd.</b>	
(2) Special Livestock Production Programme	5,07,000
4. Piggery Development	
(1) Piggery Breeding farms	3,00,000
6 Fodder and Feed Development	
(1) Fodder seed Farm	8,00,000
7. Administrative investigation and statistics	
(1) Undertaking sample survey for estimation of production of milk	1,70,000
(2) Integrated sample survey on estimate of Major live stock Production	25,000
Total -XII	<u>96,35,000</u>
XV Fisheries	
1 Inland fisheries	
(1) Fisheries Farmers Development Agency	1,00,000
Total - XV	<u>1,00,000</u>
XVI. Forestry and Wild Life	
A. Forestry	
2. Forest Conservation Development and Regeneration	
(1) Forest protection	4,95,000
3. Social and Farm Forestry	
(1) Farm Forestry	
(a) Fuel wood plantation	43,62,000
(2) Plantation Scheme	
(a) Plantation of medicinal plants and herbs	22,75,000
(b) Nurseries	5,00,000
(c) Integrated Wasteland Programme	
(i) Rongphuchu water shed	1,31,66,000
(ii) Other sheds	1,25,23,000
5 Extension and Training	
(i) Extension Forestry	
(a) Seed Development Schemes	4,69,000
B. Environmental Forestry and Wild Life	
1. Wild Life preservation	
(1) Kanchenjunga National Park	28,31,000
(2) Development of Moinam Sanctuaries	6,53,000
(3) Development of Fambong Lho Sanctuaries	23,72,000
(4) Development of Shingba Rhododendron Sanctuaries	14,36,000
(5) Development of Kyongsta Alpine Sanctuaries	10,70,000
C-(1) S.I.R.D.	35,00,000
Total-XVI	<u>4,56,52,000</u>

## STATEMENT No. 10 - Contd.

Heads	Actuals for 1992 -93 Rs.
<b>Receipt Heads</b> <b>(Revenue Account) -Contd.</b>	
<b>C. Grants-in-aid and Contributions - Contd.</b>	
<b>XVII Other Agricultural Programme</b>	
1. Other Receipts	
(1) High Yielding varieties Programme	
(a) Minikit Programme of Rice	60,000
(c) Maize, Millet, Wheat, etc.	59,025
Total -XVII	<u>1,19,025</u>
<b>XVIII. Food Storage and Warehousing</b>	
.B. Storage and Warehousing	
1. Rural Godwon Programme	
(1) National Grid of Rural Godown	34,67,747
Total-XVIII	<u>34,67,747</u>
<b>XIX. Special Programme for Rural Development</b>	
A. Integrated Rural Development Programme	
1. Training	3,20,000
B. Integrated Rural Energy Planning Programme	
1. Development of Block Level. I.R.E.P	
(1) IRE Planning Cell	7,29,972
Total- XIX	<u>10,49,972</u>
<b>XXI Non Conventional Sources of Energy</b>	
A. Bio Energy	
1. National Programme for Bio-gas Development	2,27,300
(2) National programme for demonstration of improved chulas	5,68,449
B. Solar Energy	
(1) Solar Thermal Energy Programme	57,360
Total-XXI	<u>8,53,109</u>
<b>XXII Village and Small Industries</b>	
1. Other Village Industries	
(1) District Industries Centre	8,10,000
Total- XXII	<u>8,10,000</u>
<b>XXIII Other Scientific Research</b>	
A Others	
2. Others Receipts	
1. Other schemes through the assistance received from the Government of India	<u>12,00,000</u>
Total - XXIII	<u>12,00,000</u>

STATEMENT No. 10 - *Contd.*

Heads	Actuals for 1992-93 Rs.
<b>Receipt Heads (Revenue Account) -Concl'd.</b>	
<b>C. Grants-in-aid and Contributions - Contd.</b>	
<b>XXIV. Census Survey and Statistics</b>	
A. Survey and Statistics	
2. Economic Advice and Statistics-Economic Census.	2,16,945
3. National Sample Survey Organisation	2,40,000
<b>Total- XXIV</b>	<b>4,56,945</b>
<b>XXV. Tourism</b>	
A. Tourist Infrastructure	
1. Tourist Accommodation	
(1) Yatri Niwas	4,59,342
(2) Trekking Huts	7,00,000
2. Promotion and Publicity	
(1) Equipments	4,83,190
(2) Tourist fair and festival	22,82,000
(3) Wayside-Amenities	125,50,000
(5) Assistance for Development of Domestication	7,60,000
(6) Tourist Resorts	3,00,000
(7) Ganesh Top	1,00,000
(8) Tashi View Point	2,00,000
<b>Total- XXV</b>	<b>78,34,532</b>
<b>XXVI. Agrarian Studies and Computerisation of Land Records</b>	12,00,000
<b>Total XXVI</b>	<b>12,00,000</b>
<b>Total-04</b>	<b>17,38,96,716</b>
<b>Total- 01,02,03 and 04-</b>	<b>126,06,68,640 *</b>
<b>1603- States' Share of Union Excise Duties</b>	
101- States' Share of Basic Union Excise Duties	34,82,62,216
102- States' Share of Additional Excise Duties in lieu of Sales Tax	1,23,69,410
<b>Total-</b>	<b>36,06,31,626**</b>
<b>Total-C-Grants-in-aid and Contribution</b>	<b>162,13,00,266</b>
<b>Grand Total-Receipt Head (Revenue Account) (A+B+C)</b>	<b>209,32,33,059</b>

\* (i) Rs. 1,26,06.69 lakhs does not include Rs. 1,76.47 lakhs being the grants-in-aid received from the Government of India during the year 1992-93 as the same was not credited into Government accounts during 1992-93 by the Government of Sikkim. In addition to this Rs. 0.33 lakh for the year 1987-88, Rs. 2.90 lakhs for the year 1988-89, Rs. 2,55.88 lakhs for the year 1990-91 and Rs. 1,63.40 lakhs for the year 1991-92 being contribution made towards Grants-in-Aid by Central Government were not credited till the closing of 1992-93 accounts.



## STATEMENT No. 10 - Concl'd.

(ii) Rs. 1,26,06.09 lakhs also includes Rs. 9,41.87 lakhs for the year 1991-92 being Grants-in-aid contribution received from the Government of India but not accounted for in that year.

(iii) Rs. 1,26,06.09 lakhs also does not include the value of materials received in kind in the form of Grants-in-aid from the Government of India. The accounting to this effect could not be carried out due to non-receipt of advice from the departments of State Government of Sikkim.

(iv) Due to non-receipt of expenditure statement from DGBR authority during the year 1992-93 accounting adjustment both by debiting the expenditure head 3054 - Roads and Bridges and M.H. 5054- Capital outlay on Roads and Bridges and Central Credit in the M.H. 1601- Grants-in-aid from Central Government could not be made. Hence, the amount shown under M.H. 1601- Grants-in-aid from Central Government does not include the portion relating to expenditure under DGBR authority in the Sikkim State during the year 1992-93.

\*\* (v) Rs. 36,06.02 lakhs does not include Rs. 12,38.05 lakhs being the States Share of Basic Union and Additional Excise Duties received from the Government of India during 1992-93 but not accounted for.

(vi) Rs. 36,06.32 lakhs also include Rs. 5,74.69 lakhs for the year 1991-92 being the States' Share of Basic and Additional Excise Duties received from the Government of India but not accounted for in that financial year.

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

Heads 1	(Figures in italics represents charged expenditure) Actuals for 1992-93		
	Non-Plan 2	Plan 3	Total 4
	Rs.	Rs.	Rs.
<b>Expenditure Heads (Revenue Account)</b>			
<b>A. General Services</b>			
(a) Organs of State			
2011- Parliament/ State/ Union Territory Legislatures			
02 - State/ Union Territory Legislatures	94,047	..	
101 - Legislative Assembly	13,32,478	..	14,26,525
103 - Legislative Secretariat	50,57,298	..	50,57,298
104 - Legislator's Hostel	7,99,015	..	7,99,015
Total	94,047	..	
	71,88,701		72,82,838
2012 - President, Vice President/ Governor, Administrator of Union Territories			
03 - Governor/ Administrator of Union Territories			
090 - Secretariat	10,82,790	..	10,82,790
101 - Emoluments and Allowances of Governor/ Administrator of Union Territories	61,852	..	61,852
102 - Discretionary Grants	61,206	..	61,206
103 - Household Establishment			
104 - Sumptuary Allowances	6,84,371	..	6,84,371
105 - Medical Facilities	1,09,000	..	1,09,000
107 - Expenditure from Contract Allowances	7,178	..	7,178
108 - Tour Expenses	2,41,507	..	2,41,507
	27,426	..	27,426
Total	22,74,730	..	22,74,730
2013 - Council of Ministers			
101 - Salary of Ministers and Deputy Ministers			
102 - Sumptuary and other Allowances	6,89,909	..	6,89,909
104 - Entertainment and Hospitality Expenses	79,025	..	79,025
105 - Discretionary Grants by Ministers	35,17,515	..	35,17,515
106 - Cabinet Secretariat	15,48,348	..	15,48,348
108 - Tour Expenses	34,13,281	..	34,13,281
800 - Other Expenditure	17,78,867	..	17,78,867
	30,66,198	..	30,66,198
Total	1,40,93,143	..	1,40,93,143

STATEMENT No. 11 - *Contd.*

Heads 1	(Figures in italics represents charged expenditure) Actuals for 1992-93		
	Non-Plan 2	Plan 3	Total 4
	Rs.	Rs.	Rs.
<b>Expenditure Heads</b>			
<b>(Revenue Account) - Contd.</b>			
<b>A. General Services - Contd.</b>			
<b>2014 - Administration of Justice</b>			
102 - High Courts	<i>37,49,005</i>	..	27,49,005
105 - Civil and Session Courts	<i>34,58,111</i>	..	34,58,111
114 - Legal Advisers and Counsels	<i>12,90,149</i>	..	12,90,149
Total	<i>37,49,005</i>	..	..
	<i>47,48,260</i>		84,97,265
<b>2015 - Elections</b>			
102 - Electoral Officers	<i>13,32,641</i>	..	13,32,641
103 - Preparation and Printing of Electoral Rolls	<i>9,68,590</i>	..	9,68,590
Total	<i>23,01,231</i>	..	23,01,231
Total - A (a) - Organs of State	<i>61,17,782</i>		
	<i>2,83,31,425</i>	..	3,44,49,207
(b) Fiscal Services			
(i) Collection of Taxes on Income and Expenditure -			
<b>2020 - Collection of Taxes on Income and Expenditure</b>			
101 - Collection Charges - Income Tax (Under State Law)	<i>10,78,314</i>	..	10,78,314
Total	<i>10,78,314</i>	..	10,78,314
Total - (i) - Collection of Taxes on Income and Expenditures	<i>10,78,314</i>	..	10,78,314
(ii) Collection of Taxes on Property and Capital Transactions -			
<b>2029 - Land Revenue</b>			
102 - Survey and Settlement Operations	<i>70,50,064</i>	<i>10,24,514</i>	80,74,578
Total	<i>70,50,064</i>	<i>10,24,514</i>	80,74,578
<b>2030 - Stamps and Registration</b>			
01 - Stamps Judicial			
101 - Cost of Stamps	<i>24,980</i>		24,980
Total	<i>24,980</i>	..	24,980
Total - A(b) (ii) - Collection of Taxes on Property and Capital Transaction	<i>70,75,044</i>	<i>10,24,514</i>	80,99,558

STATEMENT No. 11 - *Contd.*

Heads 1	(Figures in italics represents charged expenditure) Actuals for 1992-93		
	Non-Plan 2	Plan 3	Total 4
	Rs.	Rs.	Rs.
<b>Expenditure Heads</b>			
<b>(Revenue Account) - Contd.</b>			
<b>A. General Services - Contd.</b>			
(iii) Collection of Taxes on Commodities and Services			
<b>2039 - State Excise</b>			
001 - Direction and Administration	35,52,175		35,52,175
Total	35,52,175	..	35,52,175
<b>2040 - Sales Tax</b>			
101 - Collection Charges	11,16,812	..	11,16,812
Total	11,16,812	..	11,16,812
<b>2041 - Taxes on Vehicles</b>			
101 - Collection Charge	7,84,816		7,84,816
Total	7,84,816		7,84,816
<b>2045 - Other Taxes and Duties on Commodities and Services</b>			
101 - Collection Charges - Entertainment Tax	1,02,264	..	1,02,264
200 - Collection Charges - Other Taxes and Duties	8,80,990		8,80,990
Total	9,83,254	..	9,83,254
Total A (b) (iii) - Collection of Taxes on Commodities and Services	64,37,057	..	64,37,057
Total A (b) - Fiscal Services	1,45,90,415	10,24,514	1,56,14,929
(c) Interest Payment and Servicing of Debt -			
<b>2049 - Interest Payments</b>			
01 - Interest on Internal Debt -			
101 - Interest on Market Loan	3,00,50,708	..	3,00,50,708
200 - Interest on other Internal Debts	4,59,54,944	..	4,59,54,944
Total - 01	7,60,05,652	..	7,60,05,652
03 - Interest on Small Savings, Provident Funds, etc -			
104 - Interest on State Provident funds	2,50,86,050	..	2,50,86,050
Total - 03	2,50,86,050	..	2,50,86,050

STATEMENT No. 11 - *Contd.*

Heads 1	(Figures in italics represents charged expenditure) Actuals for 1992-93		
	Non-Plan 2	Plan 3	Total 4
	Rs.	Rs.	Rs.
<b>Expenditure Heads</b>			
<b>(Revenue Account) - Contd.</b>			
<b>A. General Services - Contd.</b>			
04 - Interest on Loans and Advances from Central Government -			
101 - Interest on Loans for State Plan Scheme	2,11,40,901	..	2,11,40,901
103 - Interest on Loans for Centrally Sponsored Plan Schemes	50,47,600	..	50,47,600
104 - Interest on Loans for Non-Plan Schemes	2,96,30,866	..	2,96,30,866
107 - Interest on Pre-1984-85 Loans	80,41,951	..	80,41,951
108 - Interest on 1984-89 State Plan Loans consolidated in terms of recommendation of 9th Finance Commission	2,42,03,676	..	2,42,03,676
Total - 04	8,80,64,994	..	8,80,64,994
Total - 01,03 and 04	18,91,56,696	..	18,91,56,696
Total - A (c) Interest Payment and Servicing of Debt	18,91,56,696	..	18,91,56,696
<b>(d) Administrative Services</b>			
<b>2051 - Public Service Commission</b>			
102 - State Public Service Commission	10,96,824	..	10,96,824
Total	10,96,824	..	10,96,824
<b>2052 - Secretariat General Services</b>			
090 - Secretariat	2,21,10,366	..	2,21,10,366
Total	2,21,10,366	..	2,21,10,366
<b>2053 - District Administration</b>			
093 - District Establishments	55,95,402	..	55,95,402
094 - Other Establishments	26,16,749	..	26,16,749
Total	82,12,151	..	82,12,151
<b>2054 - Treasury and Accounts Administration</b>			
003 - Training	2,79,828	..	2,79,828
095 - Directorate of Accounts and Treasuries	14,24,863	..	14,24,863
096 - Pay and Accounts offices	72,55,583	..	72,55,583
Total	89,60,274	..	89,60,274
<b>2055 - Police</b>			
001 - Direction and Administration	79,99,234	..	79,99,234
003 - Education and Training	13,95,162	..	13,95,162
101 - Criminal Investigation and Vigilance	88,25,323	..	88,25,323
104 - Special Police	2,19,77,538	..	2,19,77,538



STATEMENT No. 11 - *Contd.*

Heads 1	(Figures in italics represents charged expenditure) Actuals for 1992-93		
	Non-Plan 2	Plan 3	Total 4
	Rs.	Rs.	Rs.
<b>Expenditure Heads</b>			
<b>(Revenue Account) - Contd.</b>			
<b>A. General Services - Contd.</b>			
108 - State Headquarters Police	1,72,73,216	..	1,72,73,216
109 - District Police	2,84,56,524	..	2,84,56,524
113 - Welfare of Police Personnel	1,00,000	..	1,00,000
114 - Wireless and Computers	60,53,605	..	60,53,605
115 - Modernisation of Police Force	26,64,930	..	26,64,930
800 - Other Expenditure	83,24,806	..	83,24,806
Total	<u>10,30,70,338</u>	..	<u>10,30,70,338</u>
<b>2056 - Jails</b>			
101 - Jails	14,29,121	..	14,29,121
Total	<u>14,29,121</u>	..	<u>14,29,121</u>
<b>2058 - Stationery and Printing</b>			
103 - Government Press	73,86,440	14,62,647	88,49,087
Total	<u>73,86,440</u>	<u>14,62,647</u>	<u>88,49,087</u>
<b>2059 - Public Works</b>			
80 - General -			
001 - Direction and Administration	68,87,493	26,42,409	95,29,902
003 - Training	(-) 7,000	..	(-) 7,000
004 - Planning and Research	..	7,000	7,000
051 - Construction	5,00,000	..	5,00,000
052 - Maintenance and Repairs	1,45,103	..	1,45,103
	1,35,80,459	..	1,37,25,562
103 - Furnishing	3,00,144	..	3,00,144
104 - Lease Charges	1,43,082	..	1,43,082
799 - Suspense	..	32,45,495	32,45,495
Total	<u>145,103</u>	<u>58,94,904</u>	<u>2,74,44,185</u>
<b>2070 - Other Administrative Services</b>			
003 - Training	2,70,661	..	2,70,661
104 - Vigilance	25,12,154	..	25,12,154
105 - Special Commission of Enquiry	7,48,317	..	7,48,317
106 - Civil Defence	2,33,823	..	2,33,823
107 - Home Guards	9,49,834	..	9,49,834

STATEMENT No. 11 - *Contd.*

Heads 1	(Figures in italics represents charged expenditure)		
	Actuals for 1992-93		
	Non-Plan 2 Rs.	Plan 3 Rs.	Total 4 Rs.
<b>Expenditure Heads</b>			
<b>(Revenue Account) - Contd.</b>			
<b>A. General Services - Concl'd.</b>			
108 - Fire Protection and Control	36,96,199	..	36,96,199
115 - Guest Houses, Government Hostel, etc.	62,05,056	..	62,05,056
Total	1,46,16,044	..	1,46,16,044
Total A (d) - Administrative Services	12,41,927 18,71,88,912	73,57,551	19,57,88,390
<b>(e) Pensions and Miscellaneous General Services.</b>			
<b>2071- Pensions and Other Retirement Benefits</b>			
01 - Civil			
A - State Government			
101 - Superannuation and Retirement Allowances	66,90,254	..	66,90,254
102 - Commuted value of Pensions	24,35,476	..	24,35,476
104 - Gratuities	23,34,787	..	23,34,787
105 - Family Pensions	78,86,115	..	78,86,115
111 - Pensions to Legislators	1,83,000	..	1,83,000
Total	1,95,29,632	..	1,95,29,632
<b>2075 - Miscellaneous General Services</b>			
800 - Other Expenditure	1,09,236	..	1,09,236
Total	1,09,236	..	1,09,236
Total - A (e) - Pensions and Miscellaneous General Services	1,96,38,868 19,65,16,405	..	1,96,38,868
Total - A - General Services	24,97,49,620	83,82,065	45,46,48,090
<b>B. Social Services</b>			
<b>(a) - Education, Sports, Art and Culture</b>			
<b>2202 - General Education</b>			
01 - Elementary Education			
052 - Equipments	..	31,82,785	31,82,785
101 - Government Primary Schools	3,518	48,46,014	48,49,532
102 - Assistance to Non-Government Primary Schools	10,340	44,03,087	44,13,427
105 - Non Formal Education	..	1,82,066	1,82,066
106 - Teachers and other Services	10,78,69,907	3,58,49,509	14,37,19,416
107 - Teachers Training	11,66,391	18,53,596	30,19,987
108 - Text Book	..	49,81,860	49,81,860
800 - Other Expenditure	..	7,42,923	7,42,923
Total - 01	10,90,50,156	5,60,41,840	16,50,91,996

## STATEMENT No. 11 - Contd.

Heads 1.	(Figures in italics represents charged expenditure) Actuals for 1992-93		
	Non-Plan 2	Plan 3	Total 4
	Rs.	Rs.	Rs.
<b>Expenditure Heads (Revenue Account) - Contd.</b>			
<b>B. Social Services - Contd.</b>			
02 - Secondary Education	1,33,80,601	34,51,205	1,68,31,806
001 - Direction and Administration	..	18,63,285	18,63,285
052 - Equipments	5,80,27,401	2,45,49,639	8,25,77,040
104 - Teachers and other Services	14,73,032	15,33,000	30,06,032
106 - Text Books	4,58,669	2,60,494	7,19,163
107 - Scholarships	8,695	19,10,640	19,19,335
109 - Government Secondary Schools	60,00,000	9,67,788	69,67,788
110 - Assistance to Non-Government Secondary Schools	14,672	16,74,032	16,88,704
800 - Other Expenditure			
Total - 02	7,93,63,070	3,62,10,083	11,55,73,153
03 - University and Higher Education	38,65,524	40,06,289	78,71,813
103 - Government Colleges and Institutes			
Total - 03	38,65,525	40,06,289	78,71,813
04 - Adult Education	..	11,37,559	11,37,559
103 - Rural Functional Literacy Programme	..	17,62,128	17,62,128
200 - Other Adult Education Programme			
Total - 04		28,99,687	28,99,687
05 - Language Development	..	1,09,700	1,09,700
102 - Promotion of Modern Indian Languages	..	14,654	14,654
103 - Sanskrit Education			
Total - 05	..	1,24,354	1,24,354
80 - General	11,20,010	19,74,200	30,94,210
107 - Scholarships			
Total - 80	11,20,010	19,74,200	30,94,210
Total - 01, 02, 03, 04, 05 and 80	19,33,98,760	10,12,56,453	29,46,55,213
<b>2203 - Technical Education</b>			
001 - Direction and Administration	..	29,455	29,455
Total	..	29,455	29,455

STATEMENT No. 11 - *Contd.*

Heads 1	(Figures in italics represents charged expenditure) Actuals for 1992-93		
	Non-Plan	Plan	Total
	2 Rs.	3 Rs.	4 Rs.
<b>Expenditure Heads</b>			
<b>(Revenue Account) - Contd.</b>			
<b>B. Social Services - Contd.</b>			
<b>2204 - Sports and Youth Services</b>			
001 - Direction and Administration	5,35,777	2,45,879	7,81,656
102 - Youth Welfare Programmes for Students	3,76,793	17,02,254	20,79,047
103 - Youth Welfare Programmes for Non-Students	..	4,00,000	4,00,000
104 - Sports and Games	..	8,69,146	8,69,146
Total	9,12,570	32,17,279	41,29,849
<b>2205 - Art and Culture</b>			
001 - Direction and Administration	4,75,120	2,47,350	7,22,470
102 - Promotion of Arts and Culture	12,16,481	18,90,559	31,07,040
103 - Archaeology	87,009	99,786	1,86,795
105 - Public Libraries	4,38,117	3,04,515	7,42,632
106 - Archaeological Survey	..	20,47,844	20,47,844
800 - Other Expenditure	..	10,324	10,324
Total	22,16,727	46,00,378	68,17,105
Total - B (a) - Education, Sports, Art and Culture	19,65,28,057	10,91,03,565	30,56,31,622
<b>(b) Health and Family Welfare</b>			
<b>2210 - Medical and Public Health</b>			
01 - Urban Health Services - Allopathy			
001 - Direction and Administration	36,83,077	18,10,616	54,93,693
110 - Hospitals and Dispensaries	4,81,66,727	1,37,14,575	6,18,81,302
800 - Other Expenditure	41,31,102	6,82,728	48,13,830
Total - 01	5,59,80,906	1,62,07,919	7,21,88,825
03 - Rural Health Services - Allopathy			
101 - Health Sub-Centres	80,45,280	6,49,479	86,94,759
103 - Primary Health Centres	89,75,527	16,29,661	1,06,05,188
Total - 03	1,70,20,807	22,79,140	1,92,99,947
05 - Medical Education, Training and Research			
105 - Allopathy	..	5,49,481	5,49,481
Total - 05	..	5,49,481	5,49,481

STATEMENT No. 11 - *Contd.*

Heads 1	(Figures in italics represents charged expenditure) Actuals for 1992-93		
	Non-Plan 2	Plan 3	Total 4
	Rs.	Rs.	Rs.
<b>Expenditure Heads</b>			
<b>(Revenue Account) - Contd.</b>			
<b>B. Social Services - Contd.</b>			
06 - Public Health			
101 - Prevention and Control of diseases	..	91,97,152	91,97,152
102 - Prevention of food adulteration	..	4,84,676	4,84,676
112 - Public Health Education	11,62,783	3,93,850	15,36,633
Total - 06	11,82,783	1,00,75,678	1,12,38,461
Total - 01, 03, 05 and 06	7,41,64,496	2,91,12,218	10,32,76,714
<b>2211 - Family Welfare</b>			
001 - Direction and Administration	..	13,31,994	13,31,994
003 - Training	..	6,70,528	6,70,528
101 - Rural Family Welfare Services	..	1,25,90,199	1,25,90,199
102 - Urban Family Welfare Services	..	14,86,527	14,86,527
103 - Maternity and Child Health	..	6,63,061	6,63,061
104 - Transport	..	13,17,680	13,17,680
105 - Compensations	..	2,40,023	2,40,023
106 - Mass Education	..	7,27,809	7,27,809
Total	..	1,90,27,821	1,90,27,821
Total - B (b) - Health and Family Welfare	7,41,64,496	4,81,40,039	12,23,04,535
<b>(c) Water Supply, Sanitation, Housing and Urban Development</b>			
<b>2215 - Water Supply and Sanitation</b>			
01 - Water Supply			
001 - Direction and Administration	58,08,663	67,13,308	1,25,21,971
101 - Urban Water Supply Programmes	71,21,218	59,90,187	1,31,11,405
102 - Rural Water Supply Programmes	40,41,595	80,97,337	1,21,38,932
Total - 01	1,69,71,476	2,08,00,832	3,77,72,308
02 - Sewerage and Sanitation			
105 - Sanitation Services	24,04,669	9,94,500	33,99,169
Total - 02	24,04,669	9,94,500	33,99,169
Total - 01 and 02	1,93,76,145	2,17,95,332	4,11,71,477



STATEMENT No. 11 - *Contd.*

Heads 1	(Figures in italics represents charged expenditure) Actuals for 1992-93		
	Non-Plan 2	Plan 3	Total 4
	Rs.	Rs.	Rs.
<b>Expenditure Heads</b>			
<b>(Revenue Account) - Contd.</b>			
<b>B. Social Services - Contd.</b>			
<b>2216 - Housing</b>			
01 - Government Residential Buildings			
106 - General Pool Accommodation			
(i) - Maintenance and Repairs	97,53,351	..	97,53,351
(ii) - Furnishing	9,99,894	..	9,99,894
(iii) - Lease Charges (PWD)	67,423	..	67,423
Total - 01	1,08,20,670	..	1,08,20,670
<b>03 - Rural Housing</b>			
I - Distribution of G.C.I. Sheets to the Rural Poor	2,73,82,120	..	2,73,82,120
Total - 03	2,73,82,120	..	2,73,82,120
<b>80 - General</b>			
103 - Assistance to Housing Board Corporation etc.	..	12,71,520	12,71,520
Total - 80	..	12,71,520	12,71,520
Total - 01, 03 and 80	3,82,02,790	12,71,520	3,94,74,310
<b>2217 - Urban Development</b>			
01 - State Capital Development			
001 - Direction and Administration	16,51,570	..	16,51,570
051 - Constructions	..	8,41,946	8,41,946
053 - Maintenance and Repairs	21,44,096	..	21,44,096
Total - 01	37,95,666	8,41,946	46,37,612
<b>04 - Slum Area Improvement</b>			
051 - Constructions	..	5,99,564	5,99,564
Total - 04	..	5,99,564	5,99,564
<b>05 - Other Urban Development Schemes</b>			
001 - Direction and Administration	25,969	8,80,783	9,06,752
051 - Constructions	..	34,26,975	34,26,975
Total - 05	25,969	43,07,758	43,33,727
<b>80 - General</b>			
001 - Direction and Administration	5,59,702	6,83,477	12,43,179

STATEMENT No. 11 - *Contd.*

Heads 1	(Figures in italics represents charged expenditure) Actuals for 1992-93		
	Non-Plan 2	Plan 3	Total 4
	Rs.	Rs.	Rs.
<b>Expenditure Heads</b>			
<b>(Revenue Account) - Contd.</b>			
<b>B. Social Services - Contd.</b>			
799 - Stock Suspense	..	(-) 9,575	(-) 9,575
Total - 80	5,59,702	6,73,902	12,33,604
Total - 01, 04, 05 and 80	43,81,337	64,23,170	1,08,04,507
Total - B (c) - Water Supply, Sanitation, Housing and Urban Development	6,19,60,272	2,94,90,022	9,14,50,294
(d) Information and Broadcasting			
2226 - Information and Publicity			
01 - Films			
001 - Direction and Administration	92,425	3,69,588	4,62,013
Total - 01	92,425	3,69,588	4,62,013
60 - Others			
001 - Direction and Administration	6,88,796	2,01,255	8,90,051
101 - Advertising and Visual Publicity	1,56,966	7,00,184	8,57,150
102 - Information Centres	10,87,931	4,00,804	14,88,735
109 - Photo Services	3,57,029	1,69,591	5,26,620
110 - Publications	8,75,310	36,51,310	45,26,620
Total - 60	31,66,032	51,23,144	82,89,176
Total 01 - and 60	32,58,457	54,92,732	87,51,189
Total - B (d) - Information and Broadcasting	32,58,457	54,92,732	87,51,189
(e) Welfare of Schedule Castes, Schedule Tribes and Other Backward Classes			
2225 - Welfare of Schedule Castes, Schedule Tribes and Other Backward Classes			
01 - Welfare of Schedule Castes			
001 - Direction and Administration	4,33,024	7,77,045	12,10,079
102 - Economic Development (State Plan)	..	1,00,000	1,00,000
277 - Education (State Plan)	..	11,99,980	11,99,980
793 - Special Central Assistance for Scheduled Castes Component Plan (Central Plan Scheme)	..	3,39,853	3,39,853
800 - Other Expenditure	..	2,00,000	2,00,000
Total - 01	4,33,024	26,16,878	30,49,902

## STATEMENT No. 11 - Contd.

Heads 1	(Figures in italics represents charged expenditure) Actuals for 1992-93		
	Non-Plan 2	Plan 3	Total 4
	Rs.	Rs.	Rs.
<b>Expenditure Heads</b>			
<b>(Revenue Account) - Contd.</b>			
<b>B. Social Services - Contd.</b>			
02 - Welfare of Schedule Tribes			
001 - Direction and Administration	7,95,584	9,71,209	17,66,793
102 - Economic Development State Plan	..	1,50,000	1,50,000
277 - Education	..	15,99,810	15,99,810
794 - Special Central Assistance for Tribal Sub-Plan	..	60,14,599	60,14,599
800 - Other Expenditure	..	6,33,813	6,33,813
Total - 02	7,95,584	93,69,431	1,01,65,015
80 - General			
800 - Other Expenditure	..	4,01,268	4,01,268
Total - 80	..	4,01,268	4,01,268
Total - 01, 02 and 80	12,28,608	1,23,87,577	1,36,16,185
Total - B (c) - Welfare of Schedule Castes, Schedule Tribes, and Other Backward Classes	12,28,608	1,23,87,577	1,36,16,185
<b>(f) Labour and Labour Welfare</b>			
2230 - Labour and Employment			
01 - Labour			
001 - Direction and Administration	7,45,689	..	7,45,689
Total - 01	7,45,689	..	7,45,689
03 - Training			
101 - Industrial Training Institutes	12,49,224	4,31,354	16,80,578
Total - 03	12,49,224	4,31,354	16,80,578
Total - 01 and 03	19,94,913	4,31,354	24,26,267
Total - B (f) - Labour and Labour Welfare	19,94,913	4,31,354	24,26,267
<b>(g) Social Welfare and Nutrition</b>			
2235 - Social Security and Welfare			
01 - Rehabilitation			
110 - Tibetan Refugees	..	1,42,579	1,42,579
Total - 01	..	1,42,579	1,42,579

STATEMENT No. 11 - *Contd.*

Heads 1	(Figures in italics represents charged expenditure) Actuals for 1992-93		
	Non-Plan 2	Plan 3	Total 4
	Rs.	Rs.	Rs.
<b>Expenditure Heads</b>			
<b>(Revenue Account) - Contd.</b>			
<b>B. Social Services - Contd.</b>			
02 - Social Welfare			
001 - Direction and Administration	9,33,211	7,39,950	16,73,161
101 - Welfare of Handicapped	9,123	3,46,831	3,55,954
102 - Child Welfare	7,45,810	52,79,596	60,25,406
103 - Women's Welfare	..	1,39,432	1,39,432
107 - Assistance to Voluntary Organisations	2,64,353	3,57,972	6,22,325
800 - Other Expenditure	..	1,42,383	1,42,383
Total - 02	<u>19,52,497</u>	<u>70,06,164</u>	<u>89,58,661</u>
60 - Other Social Security and Welfare Programmes			
102 - Pensions under Social Security Schemes	2,75,100	5,00,200	7,75,300
104 - Deposits Linked Insurance Scheme			
Government Provident Fund	88,269	..	88,269
200 - Other Schemes	7,88,335	10,401	7,98,736
Total - 60	<u>11,51,704</u>	<u>5,10,601</u>	<u>16,62,305</u>
Total - 01, 02 and 60	<u>31,04,201</u>	<u>76,59,344</u>	<u>1,07,63,545</u>
<b>2236 - Nutrition</b>			
02 - Distribution of nutritious food and beverages			
101 - Special Nutrition Programmes	..	48,73,047	48,73,047
102 - Midday Meals	..	40,24,375	40,24,375
Total - 02	<u>..</u>	<u>88,97,422</u>	<u>88,97,422</u>
80 - General			
001 - Direction and Administration	7,12,149	1,01,723	8,13,872
Total - 80	<u>7,12,149</u>	<u>1,01,723</u>	<u>8,13,872</u>
Total - 02 and 80	<u>7,12,149</u>	<u>89,99,145</u>	<u>97,11,294</u>
<b>2245 - Relief on account of Natural Calamities</b>			
02 - Floods, Cycles etc.			
101 - Gratuitous Relief	15,00,000	..	15,00,000
106 - Repairs and restoration of damaged Roads and Bridges	30,33,583	..	30,33,583
107 - Repairs and restoration of damaged Roads Government office Building	7,29,404	..	7,29,404
109 - Repairs and restoration of damaged water supply, drainage and sewerage works	21,09,309	..	21,09,309
114 - Assistance to Farmers for purchase of Agriculture inputs	2,98,793	..	2,98,793
122 - Repairs and restoration of damaged Irrigation and flood control works	1,78,367	..	1,78,367
800 - Other Expenditure	2,06,00,769	..	2,06,00,769
Total - 02	<u>2,84,50,225</u>	<u>..</u>	<u>2,84,50,225</u>



## STATEMENT No. 11- Contd.

Heads 1	(Figures in italics represents charged expenditure) Actuals for 1992-93		
	Non-Plan 2	Plan 3	Total 4
	Rs.	Rs.	Rs.
<b>Expenditure Heads (Revenue Account) - Contd. B. Social Services - Concl'd.</b>			
80 - General			
001 - Direction and Administration	2,67,579	..	2,67,579
Total - 80	2,67,579	..	2,67,579
Total - 02 and 80	2,87,17,804	..	2,87,17,804
Total - B (g) - Social Welfare and Nutrition	3,25,34,154	1,66,58,489	4,91,92,643
(h) Others			
2250 - Other Social Services			
103 - Upkeep of Shrines, Temples, etc.	96,11,282	..	96,11,282
Total	96,11,282	..	96,11,282
2251 - Secretariat Social Services			
090 - Secretariat	10,63,055	..	10,63,055
091 - Attached Offices	2,47,492	..	2,47,492
Total	13,10,547	..	13,10,547
Total - B (h) Others	1,09,21,829	..	1,09,21,829
Total - B - Social Services	38,25,90,786	22,17,03,778	60,42,94,564
<b>C. Economic Services</b>			
(a) Agriculture and Allied Activities			
2401 - Crop Husbandry			
001 - Direction and Administration	38,95,171	4,45,957	43,41,128
103 - Seeds	..	33,98,352	33,98,352
104 - Agricultural Farms	1,20,36,920	9,96,641	1,30,33,561
105 - Manures and Fertilisers	4,70,341	71,16,439	75,86,780
107 - Plant Protection	15,06,124	19,00,796	34,06,920
108 - Commercial Crops	420	58,30,112	58,30,532
109 - Extension and Farmers Training	5,88,793	6,48,167	12,36,960
111 - Agricultural Economics and Statistics	..	9,93,327	9,93,327
112 - Development of Pulses	..	8,46,318	8,46,318
113 - Agricultural Engineering	4,22,031	9,47,270	13,69,301
114 - Development of Oil Seeds	..	49,86,059	49,86,059
115 - Scheme of Small/ Marginal Farmers and Agricultural Labour	..	4,99,226	4,99,226
119 - Horticulture and Vegetable Crops	46,77,187	99,59,435	1,46,36,622
800 - Other Expenditure	45,349	55,29,119	55,74,468
Total	2,36,42,336	4,40,97,218	6,77,39,554



STATEMENT No. 11 - *Contd.*

Heads 1	(Figures in italics represents charged expenditure) Actuals for 1992-93		
	Non-Plan 2	Plan 3	Total 4
	Rs.	Rs.	Rs.
<b>Expenditure Heads (Revenue Account) - Contd. C. Economic Services - Contd.</b>			
<b>2402 - Soil and Water Conservation</b>			
001 - Direction and Administration	66,36,778	12,68,170	79,04,948
101 - Soil Survey and Testing	..	4,48,544	4,48,544
102 - Soil Conservation	..	4,65,41,256	4,65,41,256
103 - Land Reclamation and Development	..	15,26,426	15,26,426
800 - Other Expenditure	..	5,03,212	5,03,212
<b>Total</b>	<b>66,36,778</b>	<b>5,02,87,608</b>	<b>5,69,24,386</b>
<b>2403 - Animal Husbandry</b>			
001 - Direction and Administration	18,19,541	4,77,663	22,97,204
101 - Veterinary Services and Animal Health	45,00,165	46,63,282	91,63,447
102 - Cattle and Buffalo Development	31,90,306	64,43,000	96,33,306
103 - Poultry Development	8,09,618	8,50,794	16,60,412
104 - Sheep and Wool Development	5,79,804	3,68,792	9,48,596
105 - Piggery Development	9,11,448	17,00,541	26,11,989
106 - Other Livestock Development	3,60,787	1,02,613	4,63,400
107 - Fodder and Feed Development	3,89,085	28,98,066	32,87,151
109 - Extension and Training	4,64,918	8,43,944	13,08,862
111 - Meat Processing	..	40,00,000	40,00,000
113 - Administrative Investigation and Statistics	..	4,38,238	4,38,238
800 - Other Expenditure	(-) 6,554	25,60,500	25,53,946
<b>Total</b>	<b>1,30,19,118</b>	<b>2,53,47,433</b>	<b>3,83,66,551</b>
<b>2404 - Dairy Development</b>			
109 - Extension and Training	5,88,113	2,74,433	8,62,546
191 - Assistance to Co-operatives and other bodies	..	27,00,000	27,00,000
<b>Total</b>	<b>5,88,113</b>	<b>29,74,433</b>	<b>35,62,546</b>
<b>2405 - Fisheries</b>			
001 - Direction and Administration	10,50,763	3,67,396	14,18,159
101 - Inland Fisheries	20,31,030	7,02,716	27,33,746
109 - Extension and Training	..	28,458	28,458
<b>Total</b>	<b>30,81,793</b>	<b>10,98,570</b>	<b>41,80,363</b>
<b>2406 - Forestry and Wild Life</b>			
01 - Forestry			
001 - Direction and Administration	1,92,78,389	1,20,077	1,93,98,466
005 - Survey and Utilisation of Forest Resources	..	28,83,114	28,83,114
013 - Statistics	..	4,39,237	4,39,237
070 - Communications and Buildings	16,73,854	41,50,174	58,24,028
101 - Forest Conservation, Development and Regeneration	..	13,03,458	13,03,458
102 - Social and Farm Forestry	4,50,026	5,06,71,807	5,11,21,833
105 - Forest Produce	30,45,452	7,36,189	37,81,641
109 - Extension and Training	..	14,45,656	14,45,656
<b>Total - 01</b>	<b>2,44,47,721</b>	<b>6,17,49,712</b>	<b>8,61,97,433</b>

## STATEMENT No. 11 - Contd.

Heads 1	(Figures in italics represents charged expenditure) Actuals for 1992-93		
	Non-Plan 2	Plan 3	Total 4
	Rs.	Rs.	Rs.
<b>Expenditure Heads</b>			
<b>(Revenue Account) - Contd.</b>			
<b>C. Economic Services - Contd.</b>			
02 - Environmental Forestry and Wild Life			
110 - Wild Life Preservation	16,07,300	1,46,14,363	1,62,21,663
Total - 02	16,07,300	1,46,14,363	1,62,21,663
Total - 01 and 02	2,60,55,021	7,63,64,075	10,24,19,096
<b>2407 - Plantations</b>			
01 - Tea			
800 - Other Expenditure	74,44,000	..	74,44,000
Total	74,44,000	..	74,44,000
<b>2408 - Food, Storage and Warehousing</b>			
01 - Food			
001 - Direction and Administration	56,18,981	2,42,432	58,61,413
003 - Training	..	15,630	15,630
101 - Procurement and Supply	2,721	13,51,136	13,53,857
103 - Food Processing	..	2,30,000	2,30,000
Total	56,21,702	18,39,198	74,60,900
<b>2415 - Agricultural Research and Education</b>			
01 - Crop Husbandry			
004 - Research	..	24,39,900	24,39,900
277 - Education	..	4,85,211	4,85,211
Total - 01	..	29,25,111	29,25,111
03 - Animal Husbandry			
004 - Research	..	26,47,731	26,47,731
Total - 03	..	26,47,731	26,47,731
Total 01 and 03	..	55,72,842	55,72,842
<b>2425 - Co-operation</b>			
001 - Direction and Administration	39,26,327	15,95,589	55,21,916
003 - Training	..	41,455	41,455
105 - Information and Publicity	..	40,000	40,000
107 - Assistance to Credit Co-operatives	..	1,99,600	1,99,600
108 - Assistance to other Co-operatives	..	37,48,982	37,48,982
800 - Other Expenditure	..	1,38,320	1,38,320
Total	39,26,327	57,63,946	96,90,273
<b>2435 - Other Agricultural Programmes</b>			
01 - Marketing and Quality Control			
101 - Marketing facilities	..	15,54,513	15,54,513
Total - 01	..	15,54,513	15,54,513

## STATEMENT No. 11 - Contd.

Heads 1	(Figures in italics represents charged expenditure) Actuals for 1992-93		
	Non-Plan	Plan	Total
	2	3	4
	Rs.	Rs.	Rs.
<b>Expenditure Heads</b>			
<b>(Revenue Account) - Contd.</b>			
<b>C. Economic Services - Contd.</b>			
60 - Others			
1. Dry Land Development Programmes	..	5,88,440	5,88,440
2. High Yielding Varieties Programme	..	30,01,193	30,01,193
	..	35,89,633	35,89,633
Total - 60	..	51,44,146	51,44,146
Total - 01 and 60	..	51,44,146	51,44,146
Total - C (a) - Agriculture and Allied Activities	9,00,15,188	21,84,89,469	30,85,04,657
(b) Rural Development			
2501 - Special Programmes for Rural Development			
01 - Integrated Rural Development Programme			
003 - Training	..	27,14,481	27,14,481
101 - Subsidy to District Rural Development Agencies	..	22,58,000	22,58,000
800 - Other Expenditure	..	3,95,763	3,95,763
	..	53,68,244	53,68,244
Total - 01	..	53,68,244	53,68,244
04 - Integrated Rural Energy Planning Programmes			
101 - Development of Design and approach for area bound Block Level/ IRE Projects	..	2,48,726	2,48,726
105 - Project Implementation	..	18,27,769	18,27,769
	..	20,76,495	20,76,495
Total - 04	..	20,76,495	20,76,495
Total - 01 and 04	..	74,44,739	74,44,739
2505 - Rural Employment			
01 - National Programmes	..	60,00,000	60,00,000
	..	60,00,000	60,00,000
Total	..	60,00,000	60,00,000
2515 - Other Rural Development Programmes			
003 - Training	..	21,54,972	21,54,972
101 - Panchayati Raj	13,90,530	55,52,419	69,42,949
102 - Community Development	5,97,251	61,91,805	67,89,056
800 - Other Expenditure	37,04,998	..	37,04,998
	56,92,779	1,38,99,196	1,95,91,975
Total	56,92,779	1,38,99,196	1,95,91,975
Total - C (b) - Rural Development	56,92,779	2,73,43,935	3,30,36,714
(d) Irrigation and Flood Control			
2702 - Minor Irrigation			
01 - Surface Water			
102 - Lift irrigation Schemes	(-) 25	..	(-) 25
103 - Diversion Schemes	23,54,647	1,52,96,061	1,76,50,708
	23,54,622	1,52,96,061	1,76,50,683
Total - 01	23,54,622	1,52,96,061	1,76,50,683

STATEMENT No. 11 - *Contd.*

Heads 1	(Figures in italics represents charged expenditure)		
	Actuals for 1992-93		
	Non-Plan 2	Plan 3	Total 4
	Rs.	Rs.	Rs.
<b>Expenditure Heads</b>			
<b>(Revenue Account) - Contd.</b>			
<b>C. Economic Services - Contd.</b>			
80 - General			
001 - Direction and Administration	13,09,072	36,64,003	49,73,075
005 - Investigation	..	2,70,807	2,70,807
052 - Machinery and Equipment	..	36,419	36,419
799 - Suspense	..	95,856	95,856
800 - Other Expenditure	..	10,29,669	10,29,669
Total - 80	13,09,072	50,96,754	64,05,826
Total - 01 and 80	36,63,694	2,03,92,815	2,40,56,509
<b>2705 - Command Area Development</b>			
101 - Integrated Development of Agriculture Through Irrigation Facilities	..	6,69,613	6,69,613
Total	..	6,69,613	6,69,613
<b>2711 - Flood Control and Drainage</b>			
01 - Flood Control			
103 - Civil Works	3,40,359	15,00,000	18,40,359
Total	3,40,359	15,00,000	18,40,359
Total - C (d) - Irrigation and Flood Control	40,04,053	2,25,62,428	2,65,66,481
<b>(e) Energy</b>			
<b>2801 - Power</b>			
01 - Hydel Generation Hydro Electric Schemes	88,43,952	..	88,43,952
052 - Machinery and Equipment	1,09,720	..	1,09,720
101 - Purchase of Power	1,94,89,792	..	1,94,89,792
Total - 01	2,84,43,464	..	2,84,43,464
04 - Diesel, Gas Power Generation			
1 Diesel Power Station, Gangtok	58,57,832	..	58,57,832
2 Diesel Power Station, Mangan	14,700	..	14,700
Total - 04	58,72,532	..	58,72,532
05 - Transmission and Distribution			
1 - Distribution lines			
1 Distribution Line, Gangtok	22,94,151	..	22,94,151
2 Distribution Line, North Sikkim	14,30,532	..	14,30,532
3 Other Distribution Lines	18,91,249	..	18,91,249
4 Maintenance of transmission line and Sub-Station	25,70,495	..	25,70,495
5 Maintenance of Electrical Instalations under South Division	19,96,596	..	19,96,596
6 Maintenance of Electrical Instalations under West Division	13,70,956	..	13,70,956



STATEMENT No. 11 - *Contd.*

(Figures in italics represents charged expenditure)			
Actuals for 1992-93			
Heads 1	Non-Plan 2	Plan 3	Total 4
	Rs.	Rs.	Rs.
<b>Expenditure Heads</b>			
<b>(Revenue Account) - Contd.</b>			
<b>C. Economic Services - Contd.</b>			
7	Distribution Line under Singtam Sub-Division	9,49,166	9,49,166
8	Distribution Line under Ravongla Sub-Division	9,19,627	9,19,627
9	Distribution Line under Pakyong Sub-Division	7,45,543	7,45,543
10	Maintenance of T & D under REC	5,37,251	5,37,251
	<b>Total</b>	<b>1,47,05,566</b>	<b>1,47,05,566</b>
005 -	Investigation		
(i)	Survey and Investigation	4,98,390	4,98,390
799 -	Suspense	(-) 12,33,896	(-) 12,33,896
	<b>Total - 05</b>	<b>(-) 7,35,506</b>	<b>1,39,70,060</b>
80 -	General		
001 -	Direction and Administration	2,85,91,460	3,62,48,539
	<b>Total - 80</b>	<b>2,85,91,460</b>	<b>3,62,48,539</b>
	<b>Total - 01, 04, 05 and 80</b>	<b>7,76,13,022</b>	<b>8,45,34,595</b>
<b>2810 - Non-Conventional Sources of Energy</b>			
60 -	Others		
800 -	Other Expenditure	25,32,328	25,32,328
	<b>Total</b>	<b>25,32,328</b>	<b>25,32,328</b>
	<b>Total - C (e) - Energy</b>	<b>94,53,901</b>	<b>8,70,66,923</b>
(f)	<b>Industry and Minerals</b>		
2851 -	<b>Village and Small Industries</b>		
001 -	Direction and Administration	26,68,013	31,44,795
003 -	Training	35,22,544	74,36,311
004 -	Research and Development	40,579	40,579
102 -	Small Scale Industries	21,45,284	75,28,925
104 -	Handicrafts Industries	245	245
105 -	Khadi and Village Industries	11,00,000	31,00,000
200 -	Other Village Industries	(-) 1,731	26,27,559
	<b>Total</b>	<b>94,34,110</b>	<b>2,38,78,414</b>
2852 -	<b>Industries</b>		
08 -	Consumer Industries		
600 -	Others	1,85,472	1,85,472
	<b>Total</b>	<b>1,85,472</b>	<b>1,85,472</b>



STATEMENT No. 11 - *Contd.*

Heads 1	(Figures in italics represents charged expenditure) Actuals for 1992-93		
	Non-Plan 2	Plan 3	Total 4
	Rs.	Rs.	Rs.
<b>Expenditure Heads</b>			
<b>(Revenue Account) - Contd.</b>			
<b>C. Economic Services - Contd.</b>			
<b>2853 - Non-Ferrous Mining and Metallurgical Industries</b>			
02 - Regulation and Development of Mines			
001 - Direction and Administration	17,63,790	6,03,385	23,67,175
004 - Research and Development	..	1,81,000	1,81,000
102 - Mineral Exploration	..	7,09,111	7,09,111
Total - 02	17,63,790	14,93,496	32,57,286
Total - C (f) - Industry and Minerals	1,11,97,900	1,62,23,272	2,73,21,172
(g) <b>Transport</b>			
<b>3054 - Roads and Bridges</b>			
04 - District and Other Roads			
337 - Road Works	5,83,63,779	64,94,646	6,48,58,425
Total - 04	5,83,63,779	64,94,646	6,48,58,425
80 - General			
001 - Direction and Administration	1,00,75,241	46,24,526	1,46,99,767
004 - Research and Development	..	1,31,507	1,31,507
052 - Machinery and Equipment	80,70,170	..	80,70,170
799 - Suspense	..	25,26,912	25,26,912
Total - 80	1,81,45,411	72,82,945	2,54,28,356
Total - 04 and 80	7,65,09,190	1,37,77,591	9,02,86,781
<b>3055 - Road Transport</b>			
201 - Sikkim Nationalised Transport	12,92,54,294	20,00,996	13,12,55,290
Total	12,92,54,294	20,00,996	13,12,55,290
Total - C (g) - Transport	20,57,63,484	1,57,78,587	22,15,42,071
(i) <b>Science Technology and Environment</b>			
<b>3425 - Other Scientific Research</b>			
60 - Others			
004 - Research and Development	..	37,26,305	37,26,305
600 - Other Schemes	..	60,822	60,822
Total - 60	..	37,87,127	37,87,127
<b>3435 - Ecology and Environment</b>			
03 - Environmental Research and Ecological Regeneration			
001 - Direction and Administration	..	5,70,681	5,70,681

## STATEMENT No. 11 - Contd.

Heads 1	(Figures in italics represents charged expenditure) Actuals for 1992-93		
	Non-Plan 2	Plan 3	Total 4
	Rs.	Rs.	Rs.
<b>Expenditure Heads</b>			
<b>(Revenue Account) - Contd.</b>			
<b>C. Economic Services - Contd.</b>			
003 - Environmental Education/Training/Extension	..	65,089	65,089
101 - Conservation Programmes	..	16,02,341	16,02,341
103 - Research and Ecological Regeneration	..	3,08,732	3,08,732
Total - 03	..	25,46,843	25,46,843
04 - Prevention and Control of Pollution			
103 - Prevention of Air and Water Pollution	..	4,56,299	4,56,299
Total - 04	..	4,56,299	4,56,299
Total - 03 and 04	..	30,03,142	30,03,142
Total - C (i)- Science Technology and Environment	..	67,90,269	67,90,269
<b>(j) General Economic Services</b>			
3451 - Secretariat-Economic Services			
090 - Secretariat	8,59,117	4,92,610	13,51,727
092 - Other Offices	..	14,50,434	14,50,434
102 - District Planning Machinery	..	7,54,371	7,54,371
Total	8,59,117	26,97,415	35,56,532
3452 - Tourism			
01 - Tourist infrastructure			
101 - Tourist Centre	9,37,741	50,58,157	59,95,898
102 - Tourist Accommodation	18,31,465	12,32,679	30,64,144
103 - Tourist Transport Services	10,66,205	4,12,933	14,79,138
Total - 01	38,35,411	67,03,769	1,05,39,180
80 - General			
001 - Direction and Administration	10,39,367	1,95,997	12,35,364
104 - Promotion and Publicity	..	72,95,486	72,95,486
800 - Other Expenditure	..	39,919	39,919
Total - 80	10,39,367	75,31,402	85,70,769
Total - 01 and 80	48,74,778	1,42,35,171	1,91,09,949
3454 - Census Surveys and Statistics			
02 - Surveys and Statistics	7,14,236	27,85,152	34,99,388
Total - 02	7,14,236	27,85,152	34,99,388

STATEMENT No. 11 - *Contd.*

Heads 1	(Figures in italics represents charged expenditure) Actuals for 1992-93		
	Non-Plan	Plan	Total
	2	3	4
	Rs.	Rs.	Rs.
<b>Expenditure Heads</b>			
<b>(Revenue Account) - Contd.</b>			
<b>C. Economic Services - Concl'd.</b>			
<b>3475 - Other General Economic Services</b>			
106 - Regulation of Weights and Measures	9,10,982	..	9,10,982
109 - Nehru Rojgar Yojana	..	4,79,770	4,79,770
<b>Total</b>	<b>9,10,982</b>	<b>4,79,770</b>	<b>13,90,752</b>
<b>Total - C (j) - General Economic Services</b>	<b>73,59,113</b>	<b>2,01,97,508</b>	<b>2,75,56,621</b>
<b>Total - C - Economic Services</b>	<b>40,16,45,539</b>	<b>33,67,39,369</b>	<b>73,83,84,908</b>
	<i>19,65,16,405</i>		
<b>Total - Expenditure Heads (Revenue Account)</b>	<b>1,03,39,85,945</b>	<b>56,68,25,212</b>	<b>1,79,73,27,562</b>
<b>Expenditure Heads (Capital Account)</b>			
<b>A. Capital Account of General Services</b>			
<b>4059 - Capital Outlay on Public Works</b>	..	2,83,02,876	2,83,02,876
<b>Total - A - Capital Account of General Services</b>	..	2,83,02,876	2,83,02,876
<b>B. Capital Account of Social Services</b>			
<b>(a) Education, Sports, Art and Culture</b>			
<b>4202 - Capital Outlay on Education, Sports, Art and Culture</b>	..	2,69,15,164	2,69,15,164
<b>Total - B (a) - Education, Sports, Art and Culture</b>	..	2,69,15,164	2,69,15,164
<b>(b) Health and Family Welfare</b>			
<b>4210 - Capital Outlay on Medical and Public Health</b>	..	3,82,97,668	3,82,97,668
<b>Total - B (b) - Health and Family Welfare</b>	..	3,82,97,668	3,82,97,668
<b>(c) Water Supply, Sanitation, Housing and Urban Development</b>			
<b>4215 - Capital Outlay on Water Supply and Sanitation</b>	..	8,00,33,416	8,00,33,416
<b>4216 - Capital Outlay on Housing</b>	..	1,35,51,739	1,35,51,739
<b>4217 - Capital Outlay on Urban Development</b>	..	23,03,526	23,03,526
<b>Total - B (c) - Water Supply, Sanitation, Housing and Urban Development</b>	..	9,58,88,681	9,58,88,681
<b>Total - B - Capital Account of Social Services</b>	..	16,11,01,513	16,11,01,513

## STATEMENT No. 11 - Concl'd.

Heads 1	(Figures in italics represents charged expenditure) Actuals for 1992-93		
	Non-Plan 2	Plan 3	Total 4
	Rs.	Rs.	Rs.
<b>Expenditure Heads</b>			
<b>(Revenue Account) - Concl'd.</b>			
<b>C Capital Account of Economic Services</b>			
(a) Capital Account of Agriculture and Allied Activities			
4401 - Capital Outlay on Crop Husbandry	..	58,97,745	58,97,745
4403 - Capital Outlay on Animal Husbandry	..	56,29,780	56,29,780
4405 - Capital Account on Fisheries	..	16,55,682	16,55,682
4408 - Capital Outlay on Food, Storage and Warehousing	..	54,85,261	54,85,261
4425 - Capital Outlay on Co-operation	..	9,39,400	9,39,400
Total - C (a) - Capital Account of Agriculture and Allied Activities	..	1,96,07,868	1,96,07,868
(e) Capital Account of Energy			
4801 - Capital Outlay on Power Project	..	23,45,37,818	23,45,37,818
Total - C (e) - Capital Account of Energy	..	23,45,37,818	23,45,37,818
(f) Capital Account of Industry and Minerals			
4851 - Capital Account on Village and Small Industries	..	12,96,111	12,96,111
4853 - Capital Outlay on Non-Ferous Mining and Metallurgical Industries	..	1,22,75,000	1,22,75,000
4860 - Capital Outlay on Consumer Industries	..	1,86,67,678	1,86,67,678
4885 - Other Capital Outlay on Industries and Minerals	..	50,00,000	50,00,000
Total - C (f) - Capital Account of Industry and Minerals	..	3,72,38,789	3,72,38,789
(g) Capital Account of Transport			
5054 - Capital Outlay on Roads and Bridges	..	13,12,69,623	13,12,69,623
5055 - Capital Outlay on Road Transport	..	2,15,38,450	2,15,38,450
Total - C (g) - Capital Account of Transport	..	15,28,08,073	15,28,08,073
(j) Capital Account of General Economic Services			
5452 - Capital Outlay on Tourism	..	28,51,473	28,51,473
Total - C (j) - Capital Account of General Economic Services	..	28,51,473	28,51,473
Total - C - Capital Account of Economic Services	..	44,70,44,021	44,70,44,021
Total - Expenditure Heads (Capital Account)	..	63,64,48,410	63,64,48,410
<b>GRAND TOTAL EXPENDITURE :</b>	<i>19,65,16,405</i> <i>1,03,39,85,945</i>	<i>1,20,32,73,622</i>	<i>2,43,37,75,972</i>



**STATEMENT No. 12 - DETAILED STATEMENT OF CAPITAL  
EXPENDITURE DURING AND TO END OF THE YEAR 1992-93**

Nature of Expenditure  (1)	Expenditure during 1992-93			Expenditure to the end of 1992-93
	Non-Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.	(5) Rs.
<b>Expenditure Heads (Capital Account)</b>				
<b>A- Capital Account of General Services</b>				
<b>4059 - Capital Outlay on Public Works</b>				
80 - General				
051 - Construction	..	2,83,02,876	2,83,02,876	23,76,12,638
201 - Acquisition of Land	..	..	..	14,06,514
<b>Total : 80</b>	..	2,83,02,876	2,83,02,876	23,90,19,152
<b>Total : 4059-Capital Outlay on Public Works</b>	..	2,83,02,876	2,83,02,876	23,90,19,152
<b>Total : A- Capital Account of General Services</b>	..	2,83,02,876	2,83,02,876	23,90,19,152
<b>B- Capital Account of Social Services</b>				
<b>(a) Education, Sports, Art and Culture</b>				
<b>4202- Capital Outlay on Education, Sports, Art and Culture</b>				
01- General Education				
201- Elementary Education	..	95,08,532	95,08,532	7,62,82,295
202- Secondary Education	..	81,85,046	81,85,046	11,76,45,421
203- University and Higher Education	..	23,65,558	23,65,558	1,96,76,461
800- Other Expenditure	..	..	..	1,99,938
<b>Total : 01</b>	..	2,00,59,136	2,00,59,136	21,38,04,115
02- Technical Education				
103- Technical School	..	4,905	4,905	20,64,934
800- Other Expenditure	..	..	..	16,09,343
<b>Total : 02</b>	..	4,905	4,905	36,74,277
03- Sports and Youth Services, Sports Stadia				
101- Youth Hostels	..	..	..	1,35,266
800- Other Expenditure	..	54,09,072	54,09,072	1,91,10,281
<b>Total : 03</b>	..	54,09,072	54,09,072	1,92,45,547
04- Art and Culture				
106- Museums	..	1,00,000	1,00,000	9,94,956
800- Other Expenditure	..	13,42,051	13,42,051	38,47,062
<b>Total : 04</b>	..	14,42,051	14,42,051	48,42,018
<b>Total: 4202- Capital Outlay on Education, Sports, Art and Culture</b>	..	2,69,15,164	2,69,15,164	24,15,65,957
<b>Total : B(a)- Education, Sports, Art and Culture</b>	..	2,69,15,164	2,69,15,164	24,15,65,957



## STATEMENT No. 12 - Contd.

Nature of Expenditure (1)	Expenditure during 1992-93			Expenditure to the end of 1992-93
	Non-Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.	(5) Rs.
<b>Expenditure Heads (Capital Account)</b>				
<b>B. Capital Account of Social Services - Contd.</b>				
<b>(b)- Health and Family Welfare</b>				
<b>4210- Capital Outlay on Medical and Public Health</b>				
01- Urban Health Services	..	2,62,84,500	2,62,84,500	5,89,85,047
110- Hospital and Dispensaries	..			
Total : 01	..	2,62,84,500	2,62,84,500	5,89,85,047
02- Rural Health Services	..	70,58,040	70,58,040	2,95,22,976
101- Health Sub-Centres	..	45,57,046	45,57,046	1,44,19,447
103- Primary Health Centres	..	3,98,082	3,98,082	69,77,270
104- Community Health Centres	..	..	..	16,10,200
110- Hospital and Dispensaries	..			
Total : 02	..	1,20,13,168	1,20,13,168	5,25,29,893
03- Medical Education, Training and Research	..			
105- Allopathy	..	..	..	3,88,88,743
Total : 03	..	..	..	3,88,88,743
04- Public Health	..	..	..	11,881
200- Other Programmes	..	..	..	
Total: 04-Public Health	..	..	..	11,881
80- General	..	..	..	5,89,642
800- Other Expenditure	..	..	..	
Total: 80	..	..	..	5,89,642
Total: 4210-Capital Outlay On Medical and Public Health	..	3,82,97,668	3,82,97,668	15,10,05,206
Total: B(b)- Health and Family Welfare	..	3,82,97,668	3,82,97,668	15,10,05,206
<b>(c)- Water Supply, Sanitation, Housing and Urban Development</b>				
<b>4215- Capital Outlay on Water Supply and Sanitation</b>				
01- Water Supply	..	1,44,29,909	1,44,29,909	8,68,44,763
101- Urban Water Supply (Gangtok)	..	6,33,17,910	6,33,17,910	37,14,00,317
102- Rural Water Supply	..			
Total : 01	..	7,77,47,819	7,77,47,819	45,82,45,080

STATEMENT No. 12 - *Contd.*

Nature of Expenditure (1)	Expenditure during 1992-93			Expenditure to the end of 1992-93
	Non-Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.	(5) Rs.
Expenditure Heads (Capital Account) - <i>Contd.</i>				
B- Capital Account of Social Services - <i>Contd.</i>				
02- Sewerage and Sanitation				
106- Sewerage Services				
(i) Construction of Drainage and Sewerage System in Gangtok	..	13,97,029	13,97,029	3,93,17,103
(ii) Construction of Drainage and Sewerage System in Other Urban Areas	..	8,88,568	8,88,568	31,76,549
Total : 02	..	22,85,597	22,85,597	4,24,93,652
Total : 4215- Capital Outlay on Water Supply and Sanitation	..	8,00,33,416	8,00,33,416	50,07,38,732
4216- Capital Outlay on Housing				
01- Government Residential Buildings				
106- General Poli Accommodation	..	1,09,14,364	1,09,14,364	11,08,18,696
107- Police Housing	..	..	..	1,38,69,167
700- Other Housing (Construction of Quarters for Doctors working in Rural Primary Health Centres)	..	..	..	16,65,790
Total : 01	..	1,09,14,364	1,09,14,364	12,63,53,653
80- General				
201- Investment in Housing Boards	..	..	..	71,49,000
800- Other Expenditure	..	26,37,375	26,37,375	77,71,938
Total : 80- General	..	26,37,375	26,37,375	1,49,20,938
Total : 4216- Capital Outlay on Housing	..	1,35,51,739	1,35,51,739	14,12,74,591 *
4217- Capital Outlay on Urban Development				
03- Intergrated Development of Small and Medium Towns				
051- Construction	..	23,03,526	23,03,526	1,28,66,171
Total : 03	..	23,03,526	23,03,526	1,28,66,171
Total : 4217- Capital Outlay on Urban Development	..	23,03,526	23,03,526	1,28,66,171
Total : B(c)- Water Supply, Sanitation, Housing and Urban Development	..	9,58,88,681	9,58,88,681	65,48,79,494

\* Difference of Rs. 22,449 with reference to closing balance of 1991-92 occurred due to rectification of the error made in the Finance Accounts of 1990-91 under the Major Head 4216 - Capital Outlay on Housing. Necessary correction has also been carried out under (c) Water Supply, Sanitation, Housing and Urban Development, Total (B)- Capital Account of Social Services (a+b+c+d+g+h) and Total-Expenditure-Heads (Capital Account).

## STATEMENT No. 12 - Contd.

Nature of Expenditure (1)	Expenditure during 1992-93			Expenditure to the end of 1992-93
	Non-Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.	(5) Rs.
<b>Expenditure Heads (Capital Account) - Contd.</b>				
<b>B- Capital Account of Social Services - Contd.</b>				
(c)- Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes				
<b>4225- Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes</b>				
02- Welfare of Scheduled Tribes		..	..	6,43,692
102- Economic Development	..			
	..	..	..	6,43,692
Total : 02	..	..	..	
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				
<b>4235- Capital Outlay on Social Security and Welfare</b>				
02- Social Welfare		..	..	17,84,694
103- Women's Welfare	..	..	..	91,584
104- Welfare of Aged, Infirm & Destitute	..	..	..	1,26,000
106- Correctional Services	..	..	..	8,06,379
800- Other Expenditure	..	..	..	
Total : 02	..	..	..	28,08,657
Total : 4235- Capital Outlay on Social Security and Welfare	..	..	..	28,08,657
Total : B(g)- Social Welfare and Nutrition	..	..	..	28,08,657
(h)- Others				
<b>4250- Capital Outlay on Other Social Services</b>				
800- Other Expenditure	..	..	..	1,82,057
Total : 4250- Capital Outlay on Other Social Services	..	..	..	1,82,057

## STATEMENT No. 12 - Contd.

Nature of Expenditure (1)	Expenditure during 1992-93			Expenditure to the end of 1992-93
	Non-Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.	(5) Rs.
<b>Expenditure Heads (Capital Account) - Contd.</b>				
<b>B- Capital Account of Social Services - Concl'd.</b>				
Total : B(h)- Others	..	..	..	1,82,057
<b>Total : B- Capital Account of Social Services (a+b+c+e+g+h)</b>	..	16,11,01,513	16,11,01,513	1,05,10,85,063
<b>C. Capital Account of Economic Services</b>				
<b>(a) Capital Account of Agriculture and Allied Activities</b>				
<b>4401- Capital Outlay on Crop Husbandry</b>				
103- Seeds	..	..	..	31,91,172
104- Agricultural Farms	..	24,74,700	24,74,700	1,88,73,483
107- Plant Protection	..	5,98,413	5,98,413	17,17,252
108- Commercial Crops	..	2,49,840	2,49,840	29,28,201
109- Extension and Training	..	..	..	5,10,851
113- Agricultural Engineering	..	99,787	99,787	11,81,534
119- Horticulture and Vegetable Crops	..	10,88,607	10,88,607	42,91,488
190- Investment in Public Sector and Other Undertakings	..	1,01,706	1,01,706	11,01,706
800- Other Expenditure	..	3,84,692	3,84,692	8,02,696
Total : 4401- Capital Outlay on Crop Husbandry	..	58,97,745	58,97,745	3,45,98,383
<b>4403- Capital Outlay on Animal Husbandry</b>				
101- Veterinary Services and Animal Health	..	56,29,780	56,29,780	3,63,85,918
800- Other Expenditure	..	..	..	31,25,667
Total : 4403- Capital Outlay on Animal Husbandry	..	56,29,780	56,29,780	3,95,11,585
<b>4404- Capital Outlay on Dairy Development</b>				
102- Dairy Development Projects	..	..	..	1,87,75,792
Total : 4404 - Capital Outlay On Dairy Development	..	..	..	1,87,75,792
<b>4405- Capital Outlay on Fisheries</b>				
101- Inland fisheries	..	16,55,682	16,55,682	1,46,33,650
Total : 4405- Capital Outlay on Fisheries	..	16,55,682	16,55,682	1,46,33,650

## STATEMENT No. 12 - Contd.

Nature of Expenditure (1)	Expenditure during 1992-93			Expenditure to the end of 1992-93
	Non-Plan	Plan	Total	(5)
	(2) Rs.	(3) Rs.	(4) Rs.	Rs.
<b>Expenditure Heads (Capital Account) - Contd.</b>				
<b>C- Capital Account of Economic Services - Contd.</b>				
<b>4406- Capital Outlay on Forestry and Wild Life</b>				
01- Forestry	..	..	..	38,96,161
105- Forest Produce	..	..	..	38,96,161
Total : 01	..	..	..	38,96,161
Total : 4406- Capital Outlay on Forestry and Wild Life	..	..	..	38,96,161
<b>4408- Capital Outlay on Food Storage and Warehousing</b>				
01- Food	..	19,87,132	19,87,132	1,27,65,028
101- Procurement and Supply	..	..	..	30,15,000
800- Other Expenditure	..	..	..	1,57,80,028
Total : 01	..	19,87,132	19,87,132	1,57,80,028
02- Storage and Warehousing	..	34,98,129	34,98,129	1,86,85,539
101- Rural Godown Programmes	..	..	..	55,84,353
800- Other Expenditure	..	..	..	2,42,69,892
Total : 02	..	34,98,129	34,98,129	2,42,69,892
Total : 4408- Capital Outlay on Food Storage and Warehousing	..	54,85,261	54,85,261	4,00,49,920
<b>4415 - Capital Outlay on Agricultural Research and Education</b>				
80 - General	..	..	..	11,41,542
004 - Research	..	..	..	11,41,542
Total : 80	..	..	..	11,41,542
Total : 4415- Capital Outlay on Agricultural Research and Education	..	..	..	11,41,542
<b>4425 - Capital Outlay on Co-operation</b>				
106 - Investments in Multipurpose Rural Co-operatives	..	..	..	33,05,500
107 - Investments in Credit Co-operatives	..	1,00,000	1,00,000	62,74,529
108 - Investment in other Co-operatives	..	1,50,000	1,50,000	56,15,000
190 - Investment in Public Sector and other Undertakings	..	..	..	44,98,932
200 - Other Investments	..	6,89,400	6,89,400	6,89,400
Total : 4425- Capital Outlay on Co-operation	..	9,39,400	9,39,400	2,03,83,361



## STATEMENT No. 12 - Contd.

Nature of Expenditure	Expenditure during 1992-93			Expenditure to the end of 1992-93
(1)	Non-Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.	(5) Rs.
<b>Expenditure Heads (Capital Account) - Contd.</b>				
<b>C- Capital Account of Economic Services - Contd.</b>				
<b>4435- Capital Outlay on Other Agricultural Programmes</b>				
01- Marketing and Quality Control				
101- Marketing Facilities	..	..	..	8,87,197
Total : 01	..	..	..	8,87,197
60 - Others				
Dry Land Agricultural Programme	..	..	..	2,57,741
Total : 60	..	..	..	2,57,741
Total : 4435- Capital Outlay on Other Agricultural Programmes	..	..	..	11,44,938
Total : C-(a)- Capital Account of Agricultural and Allied Activities	..	1,96,07,868	1,96,07,868	17,41,35,332
<b>(c)- Capital Account of Energy</b>				
<b>4801- Capital Outlay on Power Projects</b>				
01- Hydel Generation				
(i)- Rongnichu Hydel Scheme-Stage II	..	..	..	3,61,80,155
(ii)- Rimbi Hydro Electric Scheme-Stage II	..	..	..	1,01,23,599
(iii)- Miyong Hydel Scheme	..	3,51,53,882	3,51,53,882	10,01,12,226
(iv)- Upper Rongnichu Hydel Schemes	..	3,81,08,339	3,81,08,339	16,62,51,685
(v)- Kalezhkola Hydel Schemes	..	1,41,45,291	1,41,45,291	3,18,32,982
(vi)- Rathang Hydel Project	..	88,63,932	88,63,932	1,63,27,600
(vii)- Generation Schemes through loan from Power Finance Corporation	..	2,70,21,754	2,70,21,754	12,49,96,709
(viii)- Other Schemes	..	20,02,020	20,02,020	4,48,55,899
(ix)- Rongnichu Hydro Electric Schemes	..	..	..	4,40,40,942
(x)- Rothak Micro Hydro Schmes	..	..	..	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	..	8,12,320	8,12,320	1,48,59,311
(xv)- Renovation of Old Power House	..	95,82,939	95,82,939	95,82,939
Total : 01	..	13,56,90,477	13,56,90,477	61,83,27,656
04- Diesel/ Gas Power Generation				
052- Machinery and Equipment	..	..	..	24,18,732
Total : 04	..	..	..	24,18,732

## STATEMENT No. 12 - Contd.

Nature of Expenditure	Expenditure during 1992-93			Expenditure to the end of 1992-93
(1)	Non-Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.	(5) Rs.
<b>Expenditure Heads (Capital Account) - Contd.</b>				
<b>C- Capital Account of Economic Services - Contd.</b>				
05- Transmission and Distribution				
(i)- Other Distribution Schemes ..		6,16,25,904	6,16,25,904	34,15,20,047
800- Other Expenditure ..		..	..	1,74,12,900
Total : 05-Transmission and Distribution ..		6,16,25,904	6,16,25,904	35,89,32,947
06- Rural Electrification				
052- Mechinery and Equipment ..		..	..	1,06,32,320
800- Other Expenditure				
(i)- Rural Electrification Schemes ..		50,75,692	50,75,692	7,07,42,749
(ii)- North Sikkim Distribution Line ..		..	..	1,10,64,850
(iii)- Rural Electrification Schemes Financed by Loan from R.E.C. ..		3,21,45,745	3,21,45,745	31,74,90,286
Total : 06 ..		3,72,21,437	3,72,21,437	40,99,30,205
Total : 4801- Capital Outlay on Power Projects ..		23,45,37,818	23,45,37,818	1,38,96,09,540
Total : C(e)- Capital Account of Energy ..		23,45,37,818	23,45,37,818	1,38,96,09,540
<b>(f) Capital Account of Industry and Minerals</b>				
4851- Capital Outlay on Village and Small Industries				
101- Industrial Estates ..		1,68,500	1,68,500	64,67,034
102- Small Scale Industries ..		11,27,611	11,27,611	42,48,578
Total : 4851- Capital Outlay on Village and Small Industries ..		12,96,111	12,96,111	1,07,15,612
4853- Capital Outlay on Non-ferrous Mining and Metallurgical Industries				
01- Mineral Exploration and Development				
004- Research and Development ..		..	..	5,21,749
Total : 01 ..		..	..	5,21,749
60- Other Mining and Metallurgical Industries				
190- Investment in Public Sector and Other Undertaking ..		1,22,75,000	1,22,75,000	1,22,75,000
800- Other Expenditure ..		..	..	58,18,104
Total - 60 ..				
Metallurgical Industries ..		1,22,75,000	1,22,75,000	1,80,93,104
Total : 4853- Capital Outlay on Non- ferrous Mining and Metallurgical Industries ..		1,22,75,000	1,22,75,000	1,86,14,853

## STATEMENT No. 12 - Contd.

Nature of Expenditure  (1)	Expenditure during 1992-93			Expenditure to the end of 1992-93
	Non-Plan	Plan	Total	
	(2) Rs.	(3) Rs.	(4) Rs.	(5) Rs.
<b>Expenditure Heads (Capital Account) - Contd.</b>				
<b>C- Capital Account of Economic Services - Contd.</b>				
<b>4860- Capital Outlay on Consumer Industries</b>				
(i)- Investment in Indian Telephone Industries ..		3,98,249	3,98,249	25,94,282
(ii)- Investment in Sikkim Jewels ..		10,00,000	10,00,000	1,43,46,000
(iii)- Investment in Roller Flour Mills ..		12,11,429	12,11,429	39,53,929
(iv)- Investment in Sikkim Time Corporation ..		1,28,09,000	1,28,09,000	5,30,63,000
(v)- Ginger Processing Plant ..		..	..	1,00,000
(vi)- Investment in B.O.G. Ltd. ..		..	..	14,03,057
(vii)- Tea ..		14,49,000	14,49,000	33,87,913
(viii)- Investment in Cold Storage ..		10,00,000	10,00,000	27,90,000
(ix)- Other Industries ..		8,00,000	8,00,000	2,43,92,000
<b>Total : 4860- Capital Outlay on Consumer Industries</b>	..	<b>1,86,67,678</b>	<b>1,86,67,678</b>	<b>10,60,30,181</b>
<b>4885 - Other Capital Outlay on Industries and Minerals</b>				
01 - Investment in Industrial Financial Institutions				
190 - Investments in Public Sector and Other undertaking ..		50,00,000	50,00,000	5,71,70,000
<b>Total : 4885- Other Capital Outlay on Industries and Minerals</b>	..	<b>50,00,000</b>	<b>50,00,000</b>	<b>5,71,70,000</b>
<b>Total : C(f)- Capital Account of Industry and Minerals</b>	..	<b>3,72,38,789</b>	<b>3,72,38,789</b>	<b>19,25,30,646</b>
<b>(g) Capital Account of Transport</b>				
<b>5054 - Capital Outlay on Roads and Bridges</b>				
02 - Strategic and Border Roads (100% C.S.S)				
337 - Road Works ..	..	..	..	23,41,19,612
04 - District and Other Roads				
337 - Road Works ..	..	12,32,69,647	12,32,69,647	1,01,90,74,431
800 - Other Expenditure ..	..	79,99,976	79,99,976	8,94,46,876
<b>Total : 5054 - Capital Outlay on Roads and Bridges</b>	..	<b>13,12,69,623</b>	<b>13,12,69,623</b>	<b>1,34,26,40,919</b>
<b>5055 - Capital Outlay on Road Transport</b>				
050 - Lands and Buildings ..	..	91,05,584	91,05,584	1,51,90,369
102 - Acquisition of Fleet ..	..	1,15,09,779	1,15,09,779	12,20,86,234
103 - Workshop Facilities ..	..	9,23,087	9,23,087	3,66,70,344
190 - Investments in Public Sector and Other Undertakings ..	..	..	..	30,00,000

## STATEMENT No. 12 - Concl'd.

Nature of Expenditure (1)	Expenditure during 1992-93		Expenditure to the end of 1992-93	
	Non-Plan (2) Rs.	Plan (3) Rs.	Total (4) Rs.	(5) Rs.
<b>Expenditure Heads (Capital Account) - Contd.</b>				
<b>C- Capital Account of Economic Services - Concl'd.</b>				
800 - Other Expenditure	..	..	..	64,78,785
Total : 5055 - Capital Outlay on Road Transport	..	2,15,38,450	2,15,38,450	18,34,25,732
Total : C (g)- Capital Account of Transport	..	15,28,08,073	15,28,08,073	15,52,60,66,651
(j) - Capital Account of General Economic Services				
<b>5452 - Capital Outlay on Tourism</b>				
01 - Tourist Infrastructure	..	11,38,393	11,38,393	58,51,224
101 - Tourist Centre	..	14,15,080	14,15,080	54,51,118
102 - Tourist Accommodation	..			
190 - Investment in Public Sector and Other Undertakings	..	2,98,000	2,98,000	2,98,000
800 - Other Expenditure	..	..	..	2,52,63,991
Total : 01 -	..	28,51,473	28,51,473	3,68,64,333
Total : 5452 -Capital Outlay on Tourism	..	28,51,473	28,51,473	3,68,64,333
<b>5465 - Investment in General Financial and Trading Institutions</b>				
02 - Investment in Trading Institution	..	..	..	21,00,000
Total : 5465 - Investment in General Financial and Trading Institutions	..	..	..	21,00,000
Total : C(j)- Capital Account of General Economic Services	..	28,51,473	28,51,473	3,89,64,333
Total : C- Capital Account of Economic Services (a+c+f+g+j)	..	44,70,44,021	44,70,44,021	3,32,13,06,502
<b>TOTAL : EXPENDITURE HEADS (Capital Account) (A+B+C)</b>	..	63,64,48,410	63,64,48,410	4,61,14,10,717



**STATEMENT No. 13- STATEMENT SHOWING DETAILS OF INVESTMENT OF GOVERNMENT IN  
STATUTORY CORPORATIONS, COMPANIES, BANKS AND CO-OPERATIVE SOCIETIES, ETC.,  
UPTO THE END OF 1992-93**

Sl. No.	Name of the Concern	Years of Investment	Details of Investment		Face Value of each share	Amount invested to the end of 1992-93	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)
(i)	<b>Statutory Corporations</b>				Rs.	Rs.	Rs.	*Special financial assistance was considered as investment. Loss sustained during 1986-87 and 1987-88 respectively was Rs. 6.95 lakhs and Rs. 18.21 lakhs and accumulated loss upto the end of the year 1987-88 was Rs. 90.14 lakhs (183 percent of the total paid up capital as on 31.3.1988). No Loss was indicated during the year 1988-89. Information for 1989-90 and 1990-93 is awaited.
1.	State Bank of Sikkim	1968	Equity Shares	26,000 (63.98%)	100 but called 50	13,00,000	..	
2.	Sikkim Mining Corporation	1960	do	29,245 (51%)	100	29,24,500	..	
		1978-79	(a)			15,00,000	..	
		1979-80	(a)			5,00,000	..	
3.	State Trading Corporation	(a) 1975-76 to 1978-79	Equity Shares	10,000	100	10,00,000	..	(a) Detailed information is awaited.
		1979-80	-do-	1,000 (100%)	100	1,00,000	..	
		1991-92	-do-	5,000	100	5,00,000	..	
4.	Sikkim Time Corporation	1976-77 to 1978-79	Equity Shares	3,800 (100%)	1000	38,00,000	..	
		1980-81	-do	200 (100%)	1000	2,00,000	..	
		1982-83	-do-	800 (100%)	1000	8,00,000	..	



## STATEMENT No. 13- Contd.

Sl. No.	Name of the Concern	Years of Investment	Details of Investment Type	Number of share and percentage of Government to the total paid up capital	Face Value of each share	Amount invested to the end of 1992-93	Amount of dividend declared and credited to Government during the year.	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		1985-86	-do-	*	*	3,00,000	..	
		1987-88	-do-	8,900 (100%)	1000	89,00,000	..	
		1988-89	-do-	*	*	70,00,000	..	
		1989-90	-do-	1,900 (100%)	1000	19,00,000	..	
		1990-91	-do-	*	*	1,60,00,000	..	*Detailed information is awaited. Dividend relates to 1986-87 & 1988-89. This was declared in 1991-92 and credited into Government accounts in the year 1991-92.
		1991-92	-do-	6,454 (100%)	1000	64,54,000		
		1992-93	-do-	12,809 (100%)	1000	1,28,09,000	..	
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 Deptt.) Dated 27.7.88. "It shall open for the company with prior approval of IDBI, to credit the dividend accruing and payable to IDBI and the State Government to a Special Reserve Fund to which only the IDBI and the State Government concerned shall have any claim in the event of winding up or liquidation of the company and the amount to Special
		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-	*	*	51,70,000	..	
		1989-90	-do-	8,550 (52%)	1000	85,50,000	..	

## STATEMENT No. 13- Contd.

Sl. No.	Name of the Concern	Years of Investment	Details of Investment Type	Number of share and percentage of Government to the total paid up capital	Face Value of each share	Amount invested to the end of 1992-93	Amount of dividend declared and credited to Government during the year.	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		1990-91	-do-	*	*	60,00,000	..	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 against the Company".
		1991-92	-do-	8,000 (51.85%)	1000	80,00,000	..	
		1992-93	-do-	5,000 (100%)	1000	50,00,000	..	
6.	Sikkim Livestock Development Corporation	1976-77	-do-	1,400 (100%)	1000	14,00,000	..	* Detailed information is awaited.
		1979-80	-do-	800 (100%)	1000	8,00,000	..	
				Total- Statutory Corporations		12,69,67,500	..	
(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	..	
8.	Sikkim Distilleries Limited	*	Preference Shares	350	100	35,000	..	* Information is awaited.
		1976-77	Equity Shares	9,09,038	5	45,45,190	..	

## 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 1992-93	Amount of dividend declared and credited to Government during the year.	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		1977-78 to Bonus						
		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 (e) Cinema	1962	do	do	100	1,75,000	..	(e) Detailed information is awaited.
11.	Sikkim Flour Mills Limited	1977-78 to	Equity Shares					Sikkim Flour Mill and Sikkim Fruit Preservation Factory have been leased out and accordingly the Government is receiving lease amount of Rs. 6.80 lakhs from Sikkim Flour Mill and Rs. 6.90 lakhs from Sikkim Fruit Preservation Factory per annum. This is with effect from the year of 1987-88 and the amount is being credited to Government account under '0852'-Industry.
		1979-80		43,00	1000	43,00,000	..	
		1980-81	-do-	900	1000	9,00,000	..	
		1981-82	-do-	2,900	1000	29,00,000	..	
		1982-83	-do-	1,100	1000	11,00,000	..	
		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-	*	*	8,00,000	..	
		1989-90	-do-	(100%) 332.5 (100%)	1000	3,32,500	..	* Detailed information is awaited.

STATEMENT No. 13- *Concl.*

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 1992-93	Amount of dividend declared and credited to Government during the year.	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		1990-91	-do-	*	*	18,00,000	..	Remarks as made against Sl.No. 11.
		1991-92	-do-	500 (100%)	1000	5,00,000	..	
12.	Cold Storage	1992-93	Equity Shares	1,118 (100%)	1000	11,18,000	..	
13.	Government Fruit Preservation Factory	1985-86	Equity Shares	1,040	1000	10,40,000		
		1986-87	-do-	2,400	1000	24,00,000		
14.	Indian Telephone Industries	1990-91	-do-	*	*	9,90,606		* Detailed Information is awaited.
15.	Ginger Processing Plant	1990-91	Equity Shares	*	*	1,00,000	..	* Detailed Information is awaited.
Total Companies:						5,30,51,961	..	
<b>(iii) Bank and Co-operative Societies.</b>								
16.	State Bank of India	1966	Equity Shares	75	350	26,250	..	
17.	Sikkim Consumers Co-operative Society	1975-76	-do-	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 Dikchu Copper Zinc project is not yet implemented. The amount of Rs. 10.10 lakhs shown as investment in the project is actually the expenditure incurred in the investigative works by way of labour charges and other incidental charges.
19.	Dikchu Copper Zinc Project	1977-78	(f)	(f)	(f)	10,10,000	..	(g) Detailed information is awaited.
20.	Wood Working Centre, Singtam (g)	1977-78	Equity Shares	1,020	100	1,02,000		(A) Details of investment made & dividend received is awaited.
Total : Bank and Co-operatives societies						16,48,250	..	
<b>GRAND TOTAL</b>						<b>18,16,67,711</b>	<b>57,21,548</b>	

## Reconciliation Statement Between Statement No. 12 and Statement No.13 during 1992-93.

Investment as per Statement No.12	Rs.	Investment as per Statement No. 13	Rs.
<b>4860- Capital Outlay on Consumer Industries</b>			
Investment in Sikkim Jewels Limited	10,00,000	(i) Sikkim Jewels Limited	10,00,000
Investment in Sikkim Time Corporation	1,28,09,000	(ii) Sikkim Time Corporation	1,28,09,000
Investment in Cold Storage	10,00,000	(iii) Cold Storage	11,18,000
<b>4885- Other Capital Outlay on Industries and Minerals</b>			
Investment in Industrial Financial Institutions	50,00,000	(iv) Sikkim Industrial Development and Investment Corporation	50,00,000



**STATEMENT No. 14 - STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE  
(OTHER THAN ON REVENUE ACCOUNT) TO THE END OF 1992-93 AND THE PRINCIPAL SOURCES  
FROM WHICH THE FUND WERE PROVIDED FOR THE EXPENDITURE.**

CAPITAL AND OTHER EXPENDITURE		On 1st April, 1992 (In lakhs of rupees)	During the year	On 31st March, 1993
<b>Capital Expenditure</b>				
A.	Capital Account of General Services	21,07.16	2,83.03	23,90.19
B.	Capital Account of Social Services			
	(a) Education, Sports, Art and Culture	21,46.51	2,69.15	24,15.66
	(b) Health and Family Welfare	11,27.08	3,82.98	15,10.06
	(c) Water Supply, Sanitation, Housing and Urban Development	* 55,89.92	9,58.89	65,48.81
	(e) Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	6.43	..	6.43
	(g) Social Welfare and Nutrition	28.08	..	28.08
	(h) Others	1.82	..	1.82
	Total -B- Capital Account of Social Services	* <u>88,99.84</u>	<u>16,11.02</u>	<u>1,05,10.86</u>
C.	Capital Account of Economic Services			
	(a) Capital Account of Agriculture and Allied Activities	15,45.27	1,96.08	17,41.35
	(b) Capital Account of Energy	1,15,50.72	23,45.38	1,38,96.10
	(f) Capital Account of Industry and Minerals	15,52.92	3,72.39	19,25.31
	(g) Capital Account of Transport	1,37,32.58	15,28.08	1,52,60.66
	(j) Capital Account of General Economic Services	3,61.13	28.51	3,89.64
	Total- C-Capital Account of Economic Services	<u>2,87,42.62</u>	<u>44,70.44</u>	<u>3,32,13.06</u>
	Total- Capital Expenditure	* <u>3,97,49.62</u>	<u>63,64.49</u>	<u>4,61,14.11</u>
<b>Loans and Advances</b>				
Loans and Advances for various services				
	Social and Community Services	43.59	..	43.59
	General Economic Services	19.08	..	19.08
	Agriculture and Allied Services	53.75	(-) 2.18	51.57
	Industry and Minerals	7,04.80	(+) 11.03	7,15.83
	Transport and Communication	1.47	(-) 0.04	1.43
	Loans to Government Servants, etc.	2,23.34	(+) 0.64	2,23.98
	Miscellaneous Loans	50.55	..	50.55
	Total-Loans and Advances	<u>10,96.58</u>	<u>(+) 9.45</u>	<u>11,06.03</u>
	Appropriation to Contingency Fund	50.00	..	50.00
	Total- Capital and Other Expenditure	<u>4,08,95.97</u>	<u>63,73.93</u>	<u>4,72,69.90</u>
<b>Principal Sources of Funds</b>				
	Revenue Surplus	2,64,47.88	29,59.05	2,94,06.93
	Debt :-			
	Internal Debt of State Government	60,56.01	13,98.09	74,54.10

\* Difference of Rs. 0.22 lakh in between closing balance of 1991-92 and opening balance of 1992-93 is due to correction made under Major Head 4216 - Capital Outlay on Housing. More details in Statement No. 12.

STATEMENT No. 14 - *Concl'd.*

CAPITAL AND OTHER EXPENDITURE	On 1st April, 1992	During the year (In lakhs of rupees)	On 31st March, 1993
Loans and Advances from the Central Government	84,40.10	8,28.17	92,68.27
Small Savings, Provident Funds, etc.	19,41.65	5,78.43	25,20.08
Total - Outstanding Debt	1,64,37.76	28,04.69	1,92,42.45
<b>Contingency Fund</b>			
Contingency Fund	(-) 38.29	37.67	.62
Reserve Fund	88.59	0.50	89.09
Net Balances under Deposits and Advances etc.			
Other than those shown separately	(-) 3,16.74	8,68.79	5,52.05
Remittances	(-) 1,65.87	8,23.59	6,57.72
Total- Debt and other Obligations	<u>1,60,82.03</u>	<u>44,59.90</u>	<u>2,05,41.93</u>
Deduct :-			
(I) Cash Balances	4,80.74	12,09.87	16,90.61
(II) Investments	11,55.17	(-) 1,64.85	9,90.32
<b>Net Provision of Funds</b>	<b>** 4,08,94.00</b>	<b>63,73.93</b>	<b>** 4,72,67.93</b>

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

---

**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)	..	2,09,32,33,059		
Expenditure Heads (Revenue Account) (b)	..	..	1,79,73,27,562	..
Expenditure Heads (Capital Account) (b)	..	..	63,64,48,410	..
E - Public debt (c)	..	..		..
6003- Internal Debt of the State Government	Cr. 60,56,02,206	14,83,80,254	85,70,902	Cr. 74,54,11,558
6004- Loans and Advances from the Central Government	Cr. 84,40,10,646	11,81,78,650	3,53,62,455	Cr. 92,68,26,841
Total : E - Public Debt (c)	Cr. 1,44,96,12,852	26,65,58,904	4,39,33,357	Cr. 1,67,22,38,399
F. Loans and Advances (d)				
Loans and Advances by the State Government	Dr. 10,96,58,047	2,29,21,622	2,38,66,560	Dr. 11,06,02,985
Total : Part I- Consolidated Fund		2,38,27,13,585	2,50,15,75,889	

**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
Fisheries	Dr. 3,00,000 ✓	..	..	Dr. 3,00,000
Medical	Dr. 8,70,013 ✓	..	..	Dr. 8,70,013
Secretariat General Services	Cr. 65	..	..	Cr. 65
Tourism	Dr. ..	..	2,67,000 ✓	Dr. 2,67,000
Food and Civil Supplies	Dr. ..	..	35,00,000	Dr. 35,00,000
Total : Part II - Contingency Fund	Cr. 38,30,052	..	37,67,000	Cr. 63,052

**PART III- PUBLIC ACCOUNT**

I Small Savings, Provident Funds, etc.				
(b) Provident Funds				
8005- State Provident Funds				
01- Civil				
101- General Provident Funds	Cr. 19,39,01,348	7,86,84,126	2,08,40,962	Cr. 25,17,44,512

## STATEMENT No. 15 - Contd.

Head of Account 1		Opening Balance 2 Rs.	Receipts 3 Rs.	Disbursements 4 Rs.	Closing Balance 5 Rs.
<b>8011- Insurance and Pension Funds</b>					
105- State Government Insurance Funds	Cr.	2,64,065	..	..	Cr. 2,64,065
Total : I - Small Savings Provident Funds, etc.	Cr.	<u>19,41,65,413</u>	<u>7,86,84,126</u>	<u>2,08,40,962</u>	Cr. <u>25,20,08,577</u>
<b>J - Reserve Funds-</b>					
(b) Reserve Funds not bearing Interest					
<b>8223- Famine Relief Fund</b>					
101- Famine Relief Fund Gross Balance	Cr.	33,800	..	..	Cr. 33,800
Total : 8223- Famine Relief Fund	Cr.	33,800	..	..	Cr. 33,800
<b>8226- Depreciation/ Renewal Reserve Fund</b>					
101- Depreciation Reserve Funds of Government Commercial Departments/ Undertakings					
Gross Balance	Cr.	88,74,066	..	..	Cr. 88,74,066
Investments	Dr.	<u>45,83,830</u>	..	..	Dr. <u>45,83,830</u>
Total- Gross Balance	Cr.	88,74,066	..	..	Cr. 88,74,066
Investments	Dr.	<u>45,83,830</u>	..	..	Dr. <u>45,83,830</u>
<b>8229- Development and Welfare Funds-</b>					
102- Development Funds for Medical and Public Health Purposes					
Hospital Funds					
Gross Balance	Cr.	916	..	..	Cr. 916
Total:	Cr.	916	..	..	Cr. 916
<b>8235- General and Other Reserve Funds</b>					
111- Calamity Relief Fund	Dr.	<u>50,473</u>	<u>50,473</u>	..	..
Total :	Dr.	<u>50,473</u>	<u>50,473</u>	..	..
Total : J- Reserve Funds					
Gross Balance	Cr.	88,58,309	50,473	..	Cr. 89,08,782
Investments	Dr.	<u>45,83,830</u>	..	..	Dr. <u>45,83,830</u>
<b>K - Deposits and Advances</b>					
(b) Deposits not Bearing interest					
<b>8443- Civil Deposits</b>					
101- Revenue Deposits	Cr.	3,68,12,427	3,68,795	..	Cr. 3,71,81,222
102- Custom and Opium Deposits	..	..	15,552	..	Cr. 15,552
103- Security Deposits	Cr.	21,29,186	12,10,474	..	Cr. 33,39,660



## STATEMENT No. 15 - Contd.

Head of Account 1		Opening Balance 2 Rs.	Receipts 3 Rs.	Disbursements 4 Rs.	Closing Balance 5 Rs.
<b>PART III- PUBLIC ACCOUNT - Contd.</b>					
104- Civil Court Deposits	Cr.	3,570	12,406	..	Cr. 15,976
106- Personal Deposits	Cr.	6,684	..	..	Cr. 6,684
107- Trust Interest Funds		..	2,78,886	..	Cr. 2,78,886
108- Public Works Deposits	Cr.	57,18,598	3,80,10,578	3,58,02,696	Cr. 85,26,480
109- Forest Deposits	Dr.	33,54,511	1,01,55,529	32,29,539	Cr. 35,71,479
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.	425	1,00,311	..	Cr. 1,00,736
121- Deposits in connection with					
Election	Cr.	2,82,318	..	..	Cr. 2,82,318
123- Deposits of Educational					
Institution	Cr.	1,775	20,700	975	Cr. 21,500
800- Other Deposits	Cr.	29,79,966	2,90,962	30,21,434	Cr. 2,49,494
Total : (b)- Deposits not					
Bearing Interest	Cr.	<u>4,48,20,101</u>	<u>5,04,64,193</u>	<u>4,14,54,644</u>	Cr. <u>5,38,29,650</u>
(c) Civil Advances					
8550- Civil Advances					
101- Forest Advances	Dr.	1,50,229	..	..	Dr. 1,50,229
104- Other Advances	Dr.	11,36,355	..	..	Dr. 11,36,355
Total : (c)- Civil Advances	Dr.	<u>12,86,584</u>	..	..	Dr. <u>12,86,584</u>
Total : K- Deposits and					
Advances	Cr.	<u>4,35,33,517</u>	<u>5,04,64,193</u>	<u>4,14,54,644</u>	Cr. <u>5,25,43,066</u>
L - Suspense and Miscellaneous					
(b) Suspenses					
8658- Suspense Accounts					
102- Suspense Account (Civil)	Dr.	2,79,82,972	(-) 74,07,798	4,52,111	Dr. 3,58,42,881
107- Cash Settlement Suspense					
Account	Dr.	948	..	..	Dr. 948
Total: 8658- Suspense					
Accounts	Dr.	<u>2,79,83,920</u>	<u>(-) 74,07,798</u>	<u>4,52,111</u>	Dr. <u>3,58,43,829</u>
Total : (b)- Suspense	Dr.	<u>2,79,83,920</u>	<u>(-) 74,07,798</u>	<u>4,52,111</u>	Dr. <u>3,58,43,829</u>
(c) Other Accounts					
8670- Cheques and Bills					
104- Treasury Cheques	Dr.	3,85,66,215	1,51,27,61,250	1,41,49,02,264	Cr. 5,92,92,771
Total : 8670- Cheques and					
Bills	Dr.	<u>3,85,66,215</u>	<u>1,51,27,61,250</u>	<u>1,41,49,02,264</u>	Cr. <u>5,92,92,771</u>

## STATEMENT No. 15 - Contd.

Head of Account		Opening Balance	Receipts	Disbursements	Closing Balance
1		2	3	4	5
		Rs.	Rs.	Rs.	Rs.
<b>PART III- PUBLIC ACCOUNT Contd.</b>					
<b>8671- Departmental Balances</b>					
101- Civil	Dr.	50,71,148	37,50,83,948	38,72,05,058	Dr. 1,71,92,258
Total : 8671- Departmental Balances	Dr.	<u>50,71,148</u>	<u>37,50,83,948</u>	<u>38,72,05,058</u>	Dr. <u>1,71,92,258</u>
<b>8672- Permanent Cash Imprest</b>					
101- Civil	Dr.	35,88,074	..	8,500	Dr. 35,96,574
Total: 8672- Permanent Cash Imprest	Dr.	<u>35,88,074</u>	<u>..</u>	<u>8,500</u>	Dr. <u>35,96,574</u>
<b>8673- Cash Balance</b>					
<b>Investment Account</b>					
101- Cash Balance Investment Account	Dr.	11,09,33,317	53,64,85,119	52,00,00,000	Dr. 9,44,48,198
Total:- 8673- Cash Balance Investment Account	Dr.	<u>11,09,33,317</u>	<u>53,64,85,119</u>	<u>52,00,00,000</u>	Dr. <u>9,44,48,198</u>
Total- (c)- Other Account	Dr.	15,81,58,754	2,42,43,30,317	2,32,21,15,822	Dr. 5,59,44,259
Total: L- Suspense and Miscellaneous	Dr.	<u>18,61,42,674</u>	<u>2,41,69,22,519</u>	<u>2,32,25,67,933</u>	Dr. <u>9,17,88,088</u>
<b>M - Remittances</b>					
(a) Money Orders and other Remittances					
<b>8782- Cash Remittances and Adjustments between Officers rendering accounts to the same Accounts Officer</b>					
102- Public Works Remittances	* Dr.	5,45,92,357	79,62,50,706	71,00,19,444	Cr. 3,16,38,905
103- Forest Remittances	* Cr.	65,20,782	14,05,27,564	13,54,67,261	Cr. 1,15,81,085
108- Other Departmental Remittances	* Cr.	3,15,64,340	24,48,04,399	25,37,37,079	Cr. 2,26,31,660
Total ; 8782- Cash Remittances and Adjustments between officers rendering accounts to the same Accounts Officer	Dr.	<u>1,65,07,235</u>	<u>1,18,15,82,669</u>	<u>1,09,92,23,784</u>	Dr. <u>6,58,51,650</u>
Total: (a)- Money Orders and Other Remittances	Dr.	<u>1,65,07,235</u>	<u>1,18,15,82,669</u>	<u>1,09,92,23,784</u>	Cr. <u>6,58,51,650</u>

\* Opening balance of Rs(Dr) 5,45,92,357, Rs.(Cr) 65,20,782 and Rs(Cr) 3,15,64,340 varies from the closing balance of 1991-92 to the extent of Rs(Dr) 45,49,92,582 Rs(Dr) 7,99,48,188 and Rs. (Cr) 53,49,40,770 respectively under Public works, Forest and other departmental Remittance. This was necessitated to eliminate misclassification made in the preceeding years in the Minor Head mentioned above under 8782-Cash Remittances by the State Government.

## STATEMENT No. 15 - Concl'd.

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

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

## M - Remittances - Concl'd.

## (b) Inter-Government Adjustment Account

8786- Adjusting Account between  
Central and State Governments

Other Items :	Dr.	81,690	..	..	Dr.	81,690
---------------	-----	--------	----	----	-----	--------

Total- 8786- Adjusting Account  
between Central and State  
Government

	Dr.	81,690	..	..	Dr.	81,690
--	-----	--------	----	----	-----	--------

Total -(b)- Inter - Government  
Adjustment Account

	Dr.	81,690	..	..	Dr.	81,690
--	-----	--------	----	----	-----	--------

Total -M- Remittances	Dr.	1,65,88,925	1,18,15,82,669	1,09,92,23,784	Cr.	6,57,69,960
-----------------------	-----	-------------	----------------	----------------	-----	-------------

Total- Part III-Public Account	Dr.	3,92,41,810	3,72,77,03,980	3,48,40,87,323	Cr.	28,28,58,467
--------------------------------	-----	-------------	----------------	----------------	-----	--------------

Total- Receipts/ Disbursements  
(Part I,II and III)

	..	6,11,04,17,565	5,98,94,30,212	..
--	----	----------------	----------------	----

## N - Cash Balance

## 8999- Cash Balance

Total - N- Cash Balance		4,80,73,981	16,90,61,334 *
-------------------------	--	-------------	----------------

Grand Total:		6,15,84,91,546	6,15,84,91,546
--------------	--	----------------	----------------

\* Out of Cash balance of Rs 16,90,61,334 held with the State Bank of Sikkim as on 31.3.1993, a total amount of Rs. 12,50,62,731 represents cheque issued but not presented to bank for payment till 31.3.93. In addition to this, a total amount of Rs. 9,44,48,198 is also lying with the State Bank of Sikkim under Cash Balance Investment Account which also forms part of Cash balance. More details in Statement No. 6.

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

Description of Debt. 1	Balance on 1st April, 1992 2	Additions during the year 3	Discharge during the year 4	Balance on 31st March, 1993 5
	Rs.	Rs.	Rs.	Rs.
<b>E - Public Debt</b>				
<b>6003- Internal debt of the State Government</b>				
101- (a)- Market Loan	22,20,00,000	6,65,00,000	..	28,85,00,000
103- Loans from Life Insurance Corporation of India	1,86,52,000	47,00,000	8,08,000	2,25,44,000
104- Loans from General Insurance Corporation of India	58,98,500	..	3,64,000	55,34,500
108- Loans from National Co-operative Development Corporation	49,68,700	..	6,11,000	43,57,700
109- Loans from other Institution:				
(a) Loans from IDBI	11,98,500	..	..	11,98,500
(b) Loans from Rural Electrification Corporation	25,98,63,289	4,20,10,000	35,99,902	29,82,73,387
(c) Loans from National Insurance Corporation	17,96,000	..	1,88,000	16,08,000
(d) Loans from Power Finance Corporation	9,12,25,217	3,37,71,754	30,00,000	12,19,96,971
(e) Loans from Oriental Insurance Corporation	..	13,98,500	..	13,98,500
Total : 6003- Internal debt of the State Government	<u>60,56,02,206</u>	<u>14,83,80,254</u>	<u>85,70,902</u>	<u>74,54,11,558</u>
<b>6004- Loans and Advances from the Central Government</b>				
01- Non-Plan Loans				
102- Share of Small Savings Collections	25,21,36,000	34,00,000	8,03,997	25,47,32,003
201- House Building Advances	30,14,500	6,23,950	4,63,375	31,75,075
Total : 01 - Non-Plan Loans	<u>25,51,50,500</u>	<u>40,23,950</u>	<u>12,67,372</u>	<u>25,79,07,078</u>
02- Loans for State/Union Territory Plan Schemes				
101- Block Loans	20,51,78,315	9,83,94,000	79,10,928	29,56,61,387
104- Consolidated Block Loan 1984-89	19,91,86,647	..	1,71,54,000	18,20,32,647
Total : 02- Loans for State/ Union Territory Plan Schemes	<u>40,43,64,962</u>	<u>9,83,94,000</u>	<u>2,50,64,928</u>	<u>47,76,94,034</u>
03- Loans for Central Plan Schemes				
321- Village and Small Industries	2,080	..	2,084	* (-) 4
Total : 03- Loans for Central Plan Schemes	<u>2,080</u>	<u>..</u>	<u>2,084</u>	<u>* (-) 4</u>

\* Minus balance is under investigation



STATEMENT No. 16- *Contd.*

Description of Debt.	Balance on 1st April, 1992 2	Additions during the year 3	Discharge during the year 4	Balance on 31st March, 1993 5
1	Rs.	Rs.	Rs.	Rs.
04- Loans for Centrally Sponsored Plan Scheme				
(a) Police				
(i) Modernisation of Police Force	14,57,200	6,36,500	75,200	20,18,500
Total - (a) Police	<u>14,57,200</u>	<u>6,36,500</u>	<u>75,200</u>	<u>20,18,500</u>
(b) Soil and Water Conservation				
(i) Integrated Soil Conservation in Himalayas	92,44,108	..	8,52,189	83,91,919
(ii) Soil Conservation in the Catchment of River Valley Tista	2,37,46,364	1,41,76,500	19,75,692	3,59,47,172
Total- (b) Soil and Water Conservation	<u>3,29,90,472</u>	<u>1,41,76,500</u>	<u>28,27,881</u>	<u>4,43,39,091</u>
(c) Dairy Development	7,95,666	..	79,567	7,16,099
(d) Roads of Economic Importance	30,48,000	..	1,62,000	28,86,000
(e) Integrated Development of Small and Medium Towns	73,39,000	..	1,18,200	72,20,800
(f) Strengthening of State Land Use Board	6,05,257	1,75,000	45,909	7,34,348
(g) Strengthening of Public Distribution for running Mobile Fair Price Shop	4,87,500	..	2,10,000	2,77,500
(h) National Water shed Develop- ment Programme for rainfed agriculture	..	7,72,700	19,314	7,53,386
Total : 04- Loans for Centrally Sponsored Plan Scheme	<u>4,67,23,095</u>	<u>1,57,60,700</u>	<u>35,38,071</u>	<u>5,89,45,724</u>
06 - Ways and Means Advances				
101- Ways and Means Advances for Plan Schemes	1,15,00,000	..	..	1,15,00,000
Total : 06- Ways and Means Advances	<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	2,98,08,000	..	12,96,000	2,85,12,000



## STATEMENT No. 16- Concl'd.

Description of Debt. 1	Balance on 1st April, 1992 2	Additions during the year 3	Discharge during the year 4	Balance on 31st March, 1993 5
	Rs.	Rs.	Rs.	Rs.
108- 1979-84- Consolidated Loans	9,64,62,000	..	41,94,000	9,22,68,000
Total : 07- Pre-1984-85 Consolidated Loans	<u>12,62,70,000</u>	..	<u>54,90,000</u>	<u>12,07,80,000</u>
Total : 6004- Loans and Ad- vances from the Central Government	<u>84,40,10,637</u>	<u>11,81,78,650 (a)</u>	<u>3,53,62,455</u>	<u>92,68,26,832</u>
Total : E- Public Debt	<u>1,44,96,12,843</u>	<u>26,65,58,904</u>	<u>4,39,33,357</u>	<u>1,67,22,38,390</u>
<b>I. Small Savings, Provident Funds, etc.</b>				
<b>(b) Provident Funds</b>				
<b>8005-State Provident Funds</b>				
01- Civil				
101- General Provident Funds	<u>19,39,01,348</u>	<u>7,86,84,126</u>	<u>2,08,40,962</u>	<u>25,17,44,512</u>
Total : 8005- State Provident Funds	<u>19,39,01,348</u>	<u>7,86,84,126</u>	<u>2,08,40,962</u>	<u>25,17,44,512</u>
Total: (b) Provident Funds	<u>19,39,01,348</u>	<u>7,86,84,126</u>	<u>2,08,40,962</u>	<u>25,17,44,512</u>
<b>(c) Other Accounts-</b>				
<b>8011- Insurance and Pension funds</b>				
105- State Government Insurance Funds	<u>2,64,065</u>	..	..	<u>2,64,065</u>
Total : 8011- Insurance and Pension Funds	<u>2,64,065</u>	..	..	<u>2,64,065</u>
Total : (c) Other Accounts	<u>2,64,065</u>	..	..	<u>2,64,065</u>
Total-I Small Savings, Provident Funds etc	<u>19,41,65,413</u>	<u>7,86,84,126</u>	<u>2,08,40,962</u>	<u>25,20,08,577</u>
Grand Total :	<u>1,64,37,78,256</u>	<u>34,52,43,030</u>	<u>6,47,74,319</u>	<u>1,92,42,46,967</u>

(a) Rs. 11,81.79 lakhs does not include Rs. 1,28.05 lakhs being the loans and advances received from the Government of India during the year 1992-93 as the same was not credited into accounts of the State Government during the financial year 1992-93

Rs. 11,81.79 lakhs also includes Rs. 32.48 lakhs being the loans and advances received from the Government of India during the previous financial year i.e., 1991-92 and credited into Government Accounts during the current financial year of 1992-93 only.

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

Head of Account	Balance on 1st April, 1992	Advance during the year	Total	Recovered during the year	Balance on 31st March, 1993	Interest received and cre- dited to revenue
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>F. Loans and Advances-</b>						
<b>I. Loans for Social Services</b>						
<b>6210-Loans for Medical and Public Health</b>						
80- General	(-) 650	..	(-) 650	..	(-) 650	..
800- Other Loans	(-) 650	..	(-) 650	..	(-) 650	..
Total: 6210- Loans for Medical and Public Health	(-) 650	..	(-) 650	..	(-) 650	..
<b>6216- Loans for Housing</b>						
02- Urban housing						
201- Loans to Housing Board	43,60,000	..	43,60,000	..	43,60,000	..
Total : 6216- Loans for Housing	43,60,000	..	43,60,000	..	43,60,000	..
Total : I- Loans for Social Services	43,59,350	..	43,59,350	..	43,59,350	..
<b>II- Loans for Economic Services</b>						
<b>(i)- Agriculture and Allied Services</b>						
<b>6401- Loans for Crop Husbandry</b>						
800- Other Loans (Advances to Cultivators)	15,99,822	..	15,99,822	..	15,99,822	..
Total: 6401- Loans for Crop Husbandry	15,99,822	..	15,99,822	..	15,99,822	..
<b>6403- Loans for Animal Husbandry</b>						
103- Poultry Development	3,26,674	..	3,26,674	..	3,26,674	..
105- Piggery Development	4,16,238	..	4,16,238	..	4,16,238	..
190- Loans to Public Sector and Other Undertakings (Sikkim Livestock Development Corporation)	7,93,492	..	7,93,492	..	7,93,492	..
800- Other Loans	(-) 462	..	(-) 462	..	(-) 462	..
Total : 6403- Loans for Animal Husbandry	15,35,942	..	15,35,942	..	15,35,942	..

Minus balance is under investigation.

STATEMENT No. 17 - *Contd.*

Head of Account	Balance on 1st April, 1992	Advance during the year	Total	Recovered during the year	Balance on 31st. March, 1993	Interest received and cre- dited to revenue
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>6404- Loans for Dairy Development</b>						
102- Dairy Development Project (Milk Supply Schemes)	<u>13,12,871</u>	..	<u>13,12,871</u>	..	<u>13,12,871</u>	..
Total : 6404- Loans for Dairy Development	<u>13,12,871</u>	..	<u>13,12,871</u>	..	<u>13,12,871</u>	..
<b>6405-Loans for Fisheries</b>						
800- Other Loans	<u>4,77,937</u>	..	<u>4,77,937</u>	..	<u>4,77,937</u>	..
Total-6405 Loans for Fisheries	<u>4,77,937</u>	..	<u>4,77,937</u>	..	<u>4,77,937</u>	..
<b>6406- Loans for Forestry and Wild Life</b>						
101- Forest Conservation, Develo- pment and Regeneration. Loans to Wood Working Centre	<u>4,48,747</u>	..	<u>4,48,747</u>	..	<u>4,48,747</u>	..
Total: 6406- Loans for Forestry and Wild Life	<u>4,48,747</u>	..	<u>4,48,747</u>	..	<u>4,48,747</u>	..
<b>6425- Loans for Co-operation</b>						
106- Loans to Multipurpose Rural Co-operatives (Sikkim Consumer Co-operatives)	2,28,740	..	2,28,740	..	2,28,740	..
108- Loans to Other Co- operatives.	8,77,392	..	8,77,392	2,17,500	6,59,892	..
Total : 6425- Loans for Co-operation	<u>11,06,132</u>	..	<u>11,06,132</u>	..	<u>11,06,132</u>	..
Total-(i)- Loans for Agriculture and Allied Services	<u>64,81,451</u>	..	<u>64,81,451</u>	<u>2,17,500</u>	<u>62,63,951</u>	..
<b>(ii) Loans for Industry and Minerals-</b>						
<b>6851- Loans for Village and Small Industries</b>						
103- Handloom Industries	46,768	..	46,768	..	46,768	..
104- Handicraft Industries	84,852	..	84,852	23,234	61,618	..

STATEMENT No. 17 - *Contd.*

Head of Account	Balance on 1st April, 1992	Advance during the year	Total	Recovered during the year	Balance on 31st March, 1993	Interest received and cre- dited to revenue
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
109- Composite Village and Small Industries Co-operatives	47,167	..	47,167	..	47,167	..
200- Other Village Industries	27,684	..	27,684	..	27,684	..
Total- 6851-Loans for Village and Small Industries.	<u>2,06,471</u>	..	<u>2,06,471</u>	<u>23,234</u>	<u>1,83,237</u>	..
6853- Loans for Non-ferrous Mining and Metallurgical Industries						
68- Other Mining and Metallurgical Industries						
190- Loans to Public Sector and Other Undertakings (Loans for Sikkim Mining Corporation)	1,00,10,577	..	1,00,10,577	1,00,10,577	..	..
Total-6853- Loans for Non-ferrous Mining and Metallurgical Industries.	<u>1,00,10,577</u>	..	<u>1,00,10,577</u>	<u>1,00,10,577</u>	..	..
6860- Loans for Consumer Industries						
60- Others						
600- Others	5,49,50,000	9,36,491	5,58,86,491	98,00,000	4,60,86,491	..
Total-6860- Loans for Consumer Industries	<u>5,49,50,000</u>	<u>9,36,491</u>	<u>5,58,86,491</u>	<u>98,00,000</u>	<u>4,60,86,491</u>	..
6885- Loans for Other Industries and Minerals						
01- Loans to Industrial Financial Institutions						
190- Loans to Public Sector and Other undertakings	38,37,500	2,00,00,000	2,38,37,500	..	2,38,37,500	..
800- Other Loans	14,76,157	..	14,76,157	..	14,76,157	..
Total-6885-Loans for Other Industries and Minerals	<u>53,13,657</u>	<u>2,00,00,000</u>	<u>2,53,13,657</u>	..	<u>2,53,13,657</u>	..
Total- (ii)- Loans for Industry and Minerals	<u>7,04,80,705</u>	<u>2,09,36,491</u>	<u>9,14,17,196</u>	<u>1,98,33,811</u>	<u>7,15,83,385</u>	..

STATEMENT No. 17 - *Contd.*

Head of Account	Balance on 1st April, 1992	Advance during the year	Total	Recovered during the year	Balance on 31st. March, 1993	Interest received and cre- dited to revenue
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(iii) Loans for Transport						
7075- Loans for other Transport Services						
60- Other Transport Services	1,46,557	..	1,46,557	4,200	1,42,357	..
800- Other Loans						
Total: 7075- Loans for Other Transport Services	<u>1,46,557</u>	..	<u>1,46,557</u>	<u>4,200</u>	<u>1,42,357</u>	..
Total: (iii) Loans for Transport	<u>1,46,557</u>	..	<u>1,46,557</u>	<u>4,200</u>	<u>1,42,357</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)	8,00,000	..	8,00,000	..	8,00,000	..
Total : 7465- Loans for General Financial and Trading Institutions.	<u>8,00,000</u>	..	<u>8,00,000</u>	..	<u>8,00,000</u>	..
Total (iv) Loans for General Economic Services	<u>8,01,680</u>	..	<u>8,01,680</u>	..	<u>8,01,680</u>	..
Total-II- Loans for Economic Services	<u>7,79,10,393</u>	<u>2,09,36,491</u>	<u>9,88,46,884</u>	<u>2,00,55,511</u>	<u>7,87,91,373</u>	..
III. Loans to Government Servants						
7610- Loans to Government Servants etc.						
201- House Building Advances	2,16,66,621	28,15,569	2,44,82,190	27,24,550	2,17,57,640	..
202- Advances for Purchase of Motor Conveyances	4,13,372	1,12,000	5,25,372	51,261	4,74,111	..



## STATEMENT No. 17 - Concl'd.

Head of Account	Balance on 1st April, 1992	Advance during the year	Total	Recovered during the year	Balance on 31st March, 1993	Interest received and cre- dited to revenue
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
800- Other Advances	2,53,405	2,500	2,55,905	90,300	1,65,605	..
Total: 7610- Loans to Govt. Servants, etc.	<u>2,23,33,398</u>	<u>29,30,069</u>	<u>2,52,63,467</u>	<u>28,66,111</u>	<u>2,23,97,356</u>	..
TOTAL - III-Loans to Govt. Servant	<u>2,23,33,398</u>	<u>29,30,069</u>	<u>2,52,63,467</u>	<u>28,66,111</u>	<u>2,23,97,356</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	10,96,58,047	2,38,66,560	13,35,24,607	2,29,21,622	11,06,02,985	..

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

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

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

Name of Reserve Fund	Balance as on 1st April, 1992			Balance on 31st March, 1993		
	Cash	Investment	Total	Cash	Investment	Total
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Reserve Fund not Bearing Interest</b>						
<b>8226- Depreciation/Renewal Reserve Funds</b>						
101- Depreciation Reserve Funds of Government Commercial Departments Undertakings	42,90,236	43,53,618	86,43,854	42,90,236	43,53,618	86,43,854
102- Depreciation Reserve Funds of Government Non-Commercial Departments	..	2,30,212	2,30,212	..	2,30,212	2,30,212
Total:	<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>
<b>8229- Development and Welfare Funds</b>						
102- Development Funds for Medical and Public Health Purposes	916	..	916	916	..	916
Total: Reserve Fund not Bearing Interest	<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>

# ERRATA OF FINANCE ACCOUNTS FOR THE YEAR 1992-93

Page	Reference	For	Revised
5	7th line from bottom 6th Col.	3.45.35	3,45.35
7	9th line from bottom 5th Col.	1,94.52	1,94.52
11	2nd line from bottom	Details of Difference of Rs.0.22 lakh	*Details of Difference of Rs.0.22 lakh
12	5th line from top 5th Col.	17.41.34	17,41.34
13	13th line from bottom	(Rs.3,37.72 lakhs	(Rs.3,37.72 lakhs)
14	2nd from bottom 5th Col.	(-) 1.01.02	(-) 1,01.02
34	14th line from top	Total-XII	Total-XIII
34	9th line from bottom	Development	Development
36	5th line from top	C.Grants-in-aid contributions - Contd.	C.Grants-in-aid contributions- Concl'd.
42	10th line from bottom	052-Maintenance and Repairs	053-Maintenance and Repairs
44	21st line from top 2nd Col.	38,65,525	38,65,524
46	13th line from top 2nd Col.	11,62,783	11,62,783
50	3th line from top	107-Repairs and restoration of damaged Roads Government Office Building	107-Repairs and restoration of damaged Govern- ment office Building
51	4th line from top	Marginal	Marginal
64	5th line from top	(c)	(e)
73	7th line from top	(-)38.29 37.67	38.29(-)37.67
32	2nd line from bottom 5th Col.	Dr.6,58,51,650	Cr.6,58,51,650