

APPENDICES

Appendix - 1.1
Statement showing important statistics of the State
(Reference: Paragraph- 1.2: State Profile; Page: 1)

Indicator	Unit	State value	National value
Area	Sq.km.	7,096	32,87,263
Rural area	Per cent	88.90	72.20
District	Numbers	4	640
Village	Numbers	453	6,38,588
Population	In lakh	6.11	12,101.93
PRIs	Numbers	180	2,46,062
Municipal Corporation	Numbers	1	139
Municipal Council	Numbers	1	1,595
Nagar Panchayat	Numbers	5	2,108
Gender Ratio	1000 male	889	940
Poverty	Per cent	19.33	26.10
Literacy	Per cent	82.20	74.04
Total Households	Numbers	1,29,006	19,35,79,954

Source: Census report 2011 and information furnished by the State Government

Appendix - 1.2
Statement showing transfer of 29 subjects to PRIs
(Reference: Paragraph- 1.9.1: Activity Mapping; Page: 12)

Name of Sector / Department	Activities under Zilla Panchayat	Activities under Gram Panchayat
1. Agriculture & Food Security	Identification of areas for all programmes; National Agricultural Insurance Scheme; extension and demonstration on organic farming; conducting crop competition demonstration; deconstruction programme; compensation for crop loss due to natural calamities; establishment of storage facilities; and generation of crop statistics.	Selection of beneficiaries for demonstration and organic manure production; assisting in organising crop competition & exhibition; selection of beneficiaries for special program of organic farming; generating yield data; reporting of crop loss; maintenance of infrastructures and organising & motivation for agriculture production.
2. Horticulture & Cash Crop	Extension & demonstration on organic farming related to horticulture; conducting crop competition & exhibition; training & demonstration of horticulture crops including fruits, vegetables, potato, ginger & cardamom; creating awareness in floriculture as commercial venture; assessment, verification and compensation of horticulture crop losses due to natural calamities; establishment of storage facilities; generation of horticulture crop statistics and motivation and implementation of crop insurance.	Extension & demonstration on organic farming related to horticulture and development of local entrepreneurs for production of organic manures; assisting in organising crop competitions & exhibitions; training & demonstration of horticulture crops through selection of right beneficiaries and areas; assessment and reporting of horticulture crop losses; maintenance of storage facilities; generating horticulture crop statistics; and motivation of crop insurance programme.

<p>3. Animal Husbandry, Livestock, Veterinary Services</p>	<p>Rabies control, vaccination & elimination of affected animals; distribution of preventive materials for control of animal diseases preventive measures; compilation of reports & dissemination of information; identification of areas for different types of animal development programme; quality monitoring; meat inspection & certification; programmes for fodder production; management of marketing of animal products; processing centres; training & awareness of animal husbandry related programmes; organising District level training workshops & programmes; cross breeding management of artificial insemination programmes; execution of works between ₹ 2 to ₹ 5 lakh; and identifying areas for various types of fisheries.</p>	<p>Identification of beneficiaries for various purposes under Animal Husbandry Sector; distribution of fodder; collection of products for large markets; assessment of production collection centres; supervision of delivery of Government services; identification of training needs of farmers; requisition of training programmes; distribution of high bred varieties of farm animals; execution of works up to ₹ 2 lakh; and supervision of implementation.</p>
<p>4. Education.</p>	<p>Overall supervision of Junior High School (JHS) except appointment and transfer of teachers; all repairs & maintenance of JHS; supporting state authorities in survey & related projects; literacy programmes; and monitoring the programmes.</p>	<p>Overall supervision of functioning of Primary School (PS) and Lower Primary School (LPS) except appointment and transfer of teachers; conducting all repairs & maintenance works up to ₹10 lakh; identification of learners; and assisting in Literacy Supervision programmes.</p>
<p>5. Health & Family welfare.</p>	<p>To facilitate the formation of village health and sanitation committees at the Gram Panchayat level; to ensure and help district health mission under NRHM to prepare a need based demand driven socio-demographic plan at the district level; to oversee effective implementation of health and family welfare programmes at the district level by monitoring and supervising the functions and functionaries, training, equipping and empowering Panchayat members suitably to manage and supervise the functioning of health care infra-structure and man-power</p>	<p>Form village health and sanitation committee comprising of Auxiliary Nurse Midwife (ANM) / Multipurpose Health Worker (Male) {MPHW(M)}, Accredited Social Health Activist (ASHA), Non- Government Organisations (NGOs) and village representatives with adequate representation for women members (Existing village sanitation campaign may be re-designated as Village Health and Sanitation Committees); to ensure and help village level health committees under NRHM to prepare an area specific, need based, demand driven, socio-demographic plan at the village/ sub-centre level; to grant approval and ensure proper utilisation of funds earmarked as untied funds under NRHM; to ensure selection of sincere and dedicated ASHA in village; to improve health care standard at the household level through female health activist (ASHA); to demonstrate exemplary performance in compulsory registration of births, deaths, marriage and pregnancies; ensuring safe deliveries to bring a reduction in Infant Mortality Rate (IMR) and Maternal Mortality Rate (MMR); identification of people in need of service and facilitate in providing service in collaboration with village level health workers in respect of National programmes like</p>

	and further co-ordinate works of different departments such as Health & Family Welfare, Social Welfare, Public Health Engineering, Rural Development, etc. at the district level; and to ensure unbiased selection of Accredited Social Health Activist (ASHA).	Reproductive and Child Health, Blindness, Tuberculosis (TB) Control, Sexually Transmitted Disease (STD) / Human Immunodeficiency Virus (HIV) / Acquired Immunodeficiency Syndrome (AIDS), etc. keeping provision of fund for maternal and child health activities (referral of high risk cases, etc.) in the PRI budget; awareness generation regarding all health and family welfare related issues and to generate demand from the community for services under different National and State health programmes; and to increase service utilisation at different levels through different effective locally acceptable approaches.
6. Forests, Environment and Wildlife	Facilitation for marketing of saplings for Government & private plantation; providing marketing facilities for medicinal plants & other forestry products; training for cultivation; protection support to <i>Smriti Van</i> ¹⁵ ; support for control of forest fire, prevention & control; awareness and promotion on regulated grazing; promotion of Non-timber Forest Produce (NTFP) -bamboo plantations; promotion of timber substitutes-marketing; identification of Gram Panchayats for the programme; monitoring of the programme; and harvesting & distribution of fuel wood.	Establishment of community nurseries; establishment of medical plants gardens for commercial purpose; establishment of <i>Smritivans</i> ; control of forest fires; co-ordination with Joint Forest Management Committee (JFMC); control of grazing in forest land; implementation of regulated grazing; plantation of Non Timber Forest Produces (NTFP) production; micro-planning & implementation of soil conservation works; planning & implementation of Green mission works; planning & implementation of fuel wood plantation in community lands; identification of sites; and upkeep of parks & gardens.
7. Commerce & Industries.	Providing assistance to trained beneficiaries to start their own units including credit support; organizing entrepreneurial development programmes; providing marketing facilities for cottage and village products; and identifying locations for specific industrial & commercial activity.	Identification of beneficiaries for training; distribution of raw materials and promotion of cottage industries based on locally available materials.
8. Disaster management	Assisting in assessment of damages during natural calamity; providing training on rescue and relief operation; coordinating with District Relief Committee and Village Relief Committee; investment in preventive and preparedness measures; and maintenance & minor repair works between ₹ 10 to ₹ 20 lakh.	Awareness generation on disaster management; mock drill; and rescue & relief operation.
9. Irrigation	Creation of minor irrigation channels.	Identification of locations for minor irrigation channels; and all repairs of minor irrigation channels.

¹⁵ “*Smriti Van*” is a piece of land where medicinal plants have been planted through community participation.

10. Cultural activities	Identification and preservation of heritage sites.	Promotion of folk art; preservation of traditional culture and customs; and opening and maintenance of rural (village) Libraries.
11. Rural water Supply	All maintenance works and new schemes between ₹ 10 to ₹ 20 lakh.	Minor repairs and new schemes up to ₹10 lakh.
12. Rural bridges	All maintenance works and new schemes between ₹ 10 to ₹ 20 lakh.	Minor repairs and new schemes up to ₹10 lakh.
13. Rural sanitation	Promoting environment friendly means of disposal of solid and liquid waste; maintenance of environmental hygiene; construction and maintenance of institutional and community latrines and bathing places.	Conducting environment friendly waste management through Gram Panchayat level Water and Sanitation Committees; and construction and maintenance of Individual Sanitary latrines and bathing cubicles.
14. Cooperatives	Promotion of Co-operative movement in the district.	Generating awareness about cooperatives.
15. Miscellaneous	Regulating building construction; rural street lighting and its maintenance; establishment & maintenance of crematoriums and burial places; regulating disposal of carcasses; construction of Integrated Child Development Scheme (ICDS) Centres; disbursement of Old Age Pension (OAP) & Sumptuary Allowance (SA); implementation of Small Family Benefits Scheme; implementation of National Family Benefit Scheme; promotion of eco-tourism; maintaining tourist's infra-structure and amenities at the district level; identification of potential places for development of tourism; promotion of use of renewable energy sources; maintaining haat sheds at the Sub-divisional level markets not falling under the jurisdiction of ULBs; and assisting the State Govt. in collection of data / survey / maintenance of law & order and Information, Education and Communication (IEC) activities.	Enforcing regulation for building construction; establishing facilities for generation of renewable energy sources; reporting on presence of carcasses; supervision and maintenance of ICDS Centres; maintaining tourist infra-structure and amenities at the village level; regulating the use of <i>haat</i> sheds at the Sub- Divisional level markets not falling under the jurisdiction of ULBs; collection of data for the State Govt. and reporting to the District Administration of the Law & Order situation including potential dangers and disturbances.
All centrally sponsored schemes	As per guidelines given by the GOI.	As per guidelines given by the GOI.

Appendix 1.3

Statement showing actual transfer of functions to PRIs (Reference: Paragraph- 1.9.1: Activity Mapping; Page: 13)

Name of Sector / Department	Activities under Zilla Panchayat	Activities under Gram Panchayat
1. Animal Husbandry, Livestock, Veterinary Services	Training & awareness of animal husbandry related programmes; organizing District level training workshops & programmes; cross breeding management of artificial insemination programmes; execution of works between ₹ 2 to ₹ 5 lakh and identifying areas for various types of fisheries.	Distribution of fodder; distribution of high bred varieties of farm animals; execution of works up to ₹2 lakh; and supervision of implementation of Animal Husbandry sector programmes.
2. Education.	Overall supervision of JHS except appointment and transfer of teachers; repairs & maintenance of JHS; supporting State authorities in survey & related projects; literacy programmes and monitoring the programmes relating to Education.	Overall supervision of functioning of PS and LPS except appointment and transfer of teachers; repairs & maintenance of PS & LPS up to ₹ 10 lakh; identification of learners; and assisting in supervision of literacy programmes.
3. Health & Family Welfare.	To facilitate the formation of Village Health and Sanitation Committees at the Gram Panchayat level; to ensure and help District health mission under NRHM to prepare a need based demand driven socio-demographic plan at the District level; to oversee effective implementation of health and family welfare programmes at the District level by monitoring and supervising the functions and functionaries, by training, equipping and empowering Panchayat members suitably to manage and supervise the functioning of health care infrastructure and manpower and co-ordinate works of different departments such as Health and Family Welfare, Social Welfare, Public Health Engineering, Rural Development, etc. at the District level; to ensure un-biased selection of ASHA in each village by Panchayat members and to devise mechanism at the district level for monitoring of ASHA; awareness generation regarding all health and family welfare related issues and generate demand from the community regarding available provision of services under different National Programmes and State Service Provision; and to increase service utilisation at different levels through different effective, locally acceptable approaches.	Form Village Health and Sanitation Committee comprising of ANM/MPHW(M),ASHA, NGOs and village representatives with adequate representation for women members (Existing village sanitation campaign may be redesignated as village Health and Sanitation Committees); awareness generation regarding all health and family welfare related issues and to generate demand from the community for services under different National and State health programmes to each village by Panchayat members and to devise mechanism for monitoring of ASHA; to increase service utilisation at different levels through different effective, locally acceptable approaches.
4. Forests, Environment and Wildlife	Facilitation for marketing of saplings for Government and private plantation; and promotion of NTFP-bamboo plantations.	Co-ordination with Joint Forest Management Committee (JFMC); control of grazing in forest land; implementation of regulated grazing; and plantation of Non-timber Forest Produce (NTFP).

5. Commerce & Industries.	Providing assistance to trained beneficiaries to start their own units including credit support; and organising entrepreneurial development programmes.	Identification of beneficiaries for training and distribution of raw materials.
6. Disaster management	Assisting in assessment of damages during natural calamity; providing training on rescue and relief operation; and coordinating with District Relief Committee and Village Relief Committee.	Rescue and relief operation.
7. Irrigation	Creation of minor irrigation channels.	Identification of locations for minor irrigation channels; and all repairs of minor irrigation channels.
8. Cultural activities	Identification and preservation of heritage sites.	Opening and maintenance of rural (village) libraries.
9. Rural water Supply	All maintenance and new schemes between ₹ 10 to ₹ 20 lakh.	Minor repairs and new schemes up to ₹10 lakh.
10. Rural bridges	All maintenance and new schemes between ₹ 10 to ₹ 20 lakh.	Minor repairs and new schemes up to ₹10 lakh.
11. Rural sanitation	Promoting environment friendly means of disposal of solid and liquid waste; maintenance of environmental hygiene; and construction and maintenance of institutional and community latrines and bathing places.	Construction and maintenance of Individual Sanitary latrines and bathing cubicles.
12. Cooperatives	Promoting Co-operative movement.	Generating awareness about cooperatives.
13. Miscellaneous	Regulating building construction; and rural street lighting and its maintenance; establishment & Maintenance of crematoriums and burial places; regulating disposal of carcasses; construction of ICDS Centres; disbursement of Old Age Pension & Sumptuary Allowances; Small Family Benefits Scheme; National Family Benefit Scheme; promotion of eco-tourism; maintaining tourist's infra-structure and amenities at the District level; identification of potential places for development of tourism; promotion of use of renewable energy sources; maintaining <i>haat</i> sheds at the Sub-divisional level markets not falling under the jurisdiction of ULBs; and assisting the State Govt. in collection of data / survey / maintenance of law & order and IEC activities.	Supervision and maintenance of ICDS Centres; maintaining tourist infra-structure and amenities at the village level; regulating the use of <i>haat</i> sheds at the Sub-Divisional level markets not falling under the jurisdiction of ULBs.
All centrally sponsored schemes	As per guidelines given by the GOI.	As per guidelines given by the GOI.

Appendix 1.4
Statement of powers exercised by State Government in relation to PRIs
(Reference: Paragraph- 1.10: Accountability framework; Page: 13)

Sl. No.	Function / Scheme	Power of State Government
AGRICULTURE		
01.	Farmers' field seed Production	Selection and procurement of seeds & their technological supervision.
02.	Manure & fertilizers	Procurement of fertilizers.
03.	Plant protection	Procurement of pesticides and overall technical supervision.
04.	(A) Commercial crops (B) Other minor Commercial Crops (C) Spices (D) Tuber crops	Procurement of seeds having Inter district ramification.
05.	Extension & Training	Providing curriculum teaching aids and Other materials, organisation of more sophisticated training and training of trainers.
06.	(A) Oil seed production programme (B) Pulses production	As in item-4. As in item-4.
07.	Rejuvenation of old orchards	Technological support, supervision and annual physical verification.
08.	Planting new Orchards; integrated development of fruits, vegetable development, floriculture, etc.	Procurement of planting materials in case of Inter District Procurement.
09.	Subsidy of bank finance scheme	Formulation of scheme and allocation of funds.
ANIMAL HUSBANDRY		
1.	Prevention and control of animal diseases	Formulation of strategy for prevention & control of diseases; and provisioning of technology and medicine to Zilla Panchayats.
2.	Cattle improvement through (A) Natural Service and (B) Artificial Insemination.	Formulation of programme and policy and allocation of fund to Zilla Panchayats.
3.	Integrated Piggery Development Programme	Programme introduction guidelines and allocation of funds.
4.	Extension & training	Providing curriculum teaching aids and other materials, organisation of more sophisticated training and training of trainers.
5.	Minor works/ supervision/ maintenance	Allocation of funds to district.
MEDICAL AND PUBLIC HEALTH		
1.	Mass education	Allocation of funds to district.
2.	Rural family welfare services	Allocation of funds to district.
3.	Maintenance of Primary Health Sub Centre (PHSC)	Allocation of funds to district.
4.	ICDS	Women & Child Welfare Department to provide funds from their sources.
RURAL DEVELOPMENT DEPARTMENT		
1.	Maintenance of Panchayat Ghar	Fund allocation to district & monitoring.
2.	Sanitation	Formulation of programme for sanitation.
3.	New and Renewable Source of Energy (NRSE) National programme on Bio-gas development	Fund allocation to district and overall control.

EDUCATION DEPARTMENT		
1.	Non-formal education	Planning, Co-ordination and management of programmes as per GOI guidelines.
2.	Adult education	Planning, co-ordination & management of programmes as per GOI guidelines.
3.	Mid-Day Meals	Co-ordination & Monitoring.

Appendix – 1.5
Internal Control System at the level of LBs

(Reference: Paragraph- 1.10.3.1: Deficiencies in internal control mechanism in PRIs; Page: 15)

Provision	Authority	Gist of the provision	Actual position
Budget	Sec. 46 of the Sikkim Panchayat (SP) Act, 1993; Sec. 83 of the SP Act, 1993	Every GP / ZP shall prepare in each year a budget of its estimate receipts and expenditures for the next financial year and submit it to the Government for approval.	Budget not prepared by GPs/ZPs except one GP (Mellidara Paiyong).
Accounts	Sec. 48(1) of the SP Act, 1993; Sec. 85 of the SP Act, 1993	Accounts of receipts and expenditure of every GP/ZP shall be maintained in such forms and in such manner as may be prescribed.	Receipt and expenditure as recommended in Model Accounting Structure was not maintained by GPs.
Internal Audit	Sec. 48(2) of the SP Act, 1993; Sec. 86 of the SP Act, 1993	The accounts of the fund of a GP/ZP shall be examined and audited by an auditor appointed by State Government.	The DLFA had audited only 47 GPs and 6 ULBs as against the planned unit of 129 and 3 respectively.
Supervision	Sec. 68 (1) (2) of the SP Act, 1993	The Sachiva of a Zilla Panchayat appointed by the State Government shall have authority to supervise all records of every Gram Panchayats falling under the jurisdiction of a Zilla Panchayat of a concerned district.	Records relating to supervision of records by Sachiva was not available in the GPs.
Reporting of loss, wastage of money/ property	Sec. 90(2) (c) of the SP Act, 1993	To be reported by an auditor authorised to audit the documents of GPs/ZPs.	No such report was available in test checked GPs/ZPs.
Inspection	Sec. 109(1) of the SP Act, 1993	Government or any officer empowered by the Government may inspect any works which are being carried out by GP/ZP.	The inspection was carried out from time to time by various departments of State Government.
Reporting of the work	Sec. 122 of the SP Act, 1993	The GP/ZP concerned shall prepare and submit annually report on work done during previous years and the work proposed to be done during the following years.	No such report was available in test checked ZPs/GPs.
Asset Register	Rule 7(2)(d) of Sikkim ZP (Financial) Rules, 2001; Rule 7(2)(f) of the Sikkim GP (Financial) Rules, 2003	To be maintained in the format prescribed under the rule.	None of the ZPs/GPs test checked had maintained Asset Register as prescribed.