

Appendix 1.1

Audit conducted during 2012-13 under Social Sector

(Reference: Paragraph 1.2; Page 2)

(₹ in crore)

Name of the unit	Expenditure of the unit (i.e. expenditure of the unit for the financial year for which audit conducted)			
	2009-10	2010-11	2011-12	2012-13
Secretary, Social Justice & Empowerment Department (Welfare Division)	-	7.00	7.13	-
Secretary, Social Justice & Empowerment Department (Women & Child Welfare Division)	-	1.99	1.00	-
Deputy Inspector General of Police Headquarters	-	9.61	5.19	-
Secretary, Ecclesiastical Department	-	-	17.57	-
Director General-cum-Secretary, Health & Family Welfare Department	-	-	-	22.17
Secretary, Food & Civil Supplies Department	-	-	19.40	20.55
Jt. Director, Human Resource Development Department (East District)	-	-	107.53	107.89
Jt. Director, Human Resource Development Department (North District)	-	18.81	15.57	16.86
Jt. Director, Human Resource Development Department (South)	-	60.92	48.18	54.28
Principal, Government College	-	-	6.87	7.51
Secretary, Human Resource Development Department	-	-	47.28	83.21
Total		98.33	275.72	312.47

Appendix 2.1

Audit conducted during 2012-13 under Economic Sector

(Reference: Paragraph 2.2; Page 9)

(₹ in crore)

Name of the unit	Expenditure of the unit (i.e. expenditure of the unit for the financial year for which audit conducted)			
	2009-10	2010-11	2011-12	2012-13
Tourism & Civil Aviation Department (West)	0.19	0.38	0.22	0.24
Divisional Engineer, Water Security & Public Health Engineering (South)	-	-	48.22	-
PCE-cum-Secretary, Water Security & Public Health Engineering Department				
Tourism & Civil Aviation Department	-	61.58	39.74	-
Secretary, Co-operation Department	-	-	10.55	-
Secretary, Commerce & Industries Department	-	47.52	22.81	-
Secretary, Food Security & Agriculture Development Department	-	54.08	63.51	-
Principal Secretary, Transport Department (Motor Vehicle Division)	-	-	-	4.20
Principal Secretary, Transport Department (Sikkim Nationalised Transport)	-	-	-	41.67
Assistant Engineer, Roads & Bridges Department (North)	-	5.18	3.86	-
Superintending Engineer, Roads & Bridges Department (South)	-	-	8.30	-
Divisional Engineer, Irrigation & Flood Control Department (North)	-	0.64	0.84	0.79
PCE-cum-Secretary, Building & Housing Department	-	-	-	44.38
PCE-cum-Secretary, Irrigation & Flood Control Department	-	-	-	151.44
PCE-cum-Secretary, Roads & Bridges Department	-	-	104.96	257.09
Secretary, Horticulture & Cash Crops Development Department	-	-	35.98	32.95
Secretary, Rural Management & Development Department	-	-	125.02	-
Total	0.19	169.38	464.01	532.76

Appendix 2.3.1

Package wise details of status of execution of RGGVY works as on 30 November 2013

(Reference: Paragraph 2.3.3.5; Page 18)

Sl. No.	Name of the Contractor	Awarded Cost ¹ (₹ in crore)	Actual Exp. (₹ in crore)	Date of award of work	Schedule date of completion	Actual date of completion	Time over-run ² (upto November 2013)
East District							
1.	M/s Laxmi Hi Tech Ltd	48.61	44.86	February 2009	August 2010	In progress	39 months
West District							
2.	M/s N. B. Dahal	29.79	24.90	February 2009	August 2010	In progress	39 months
3.	M/s Pem Dorjee Bhutia	17.89	10.12	February 2009	August 2010	November 2011	15 months
North District							
4.	M/s Chewing Gyatso Lachungpa	26.87	26.91	February 2009	August 2010	May 2011	9 months
5.	M/s Janam Lachenpa	4.63	4.01	February 2009	August 2010	July 2011	11 months
6.	M/s Tshering Lachungpa	3.94	2.21	February 2009	August 2010	In progress	39 months
South District							
7.	M/s Shankar Agarwal	26.58	22.84	February 2009	August 2010	In progress	39 months
8.	M/s Tsewang Gyatso Kaleon	19.80	13.67	February 2009	August 2010	In progress	39 months
	Total:	178.11³	149.52				

Source: Data collected from EPD

Appendix 2.3.2

Revised cost variation statement

(Reference: Paragraph 2.3.3.6; Page 18)

Districts	Number of BPL Households as per 2006 DPR	Original approved project cost ⁴ ₹ in crore	Number of BPL Households as per the detailed survey	Increase in Number (per cent)	Increase in cost-₹ in crore (per cent)
East	4672	40.22	4830	158 (3.38)	13.34 (33.17)
West	2977	38.78	3442	465 (15.62)	14.29 (36.85)
South	3062	37.52	3062	-	13.25 (35.31)
North	747	32.39	747	-	6.75 (20.84)
Total	11,458	148.91	12,081	623 (5.44)	47.63 (31.99)

Source: REC sanction letters dated 5 Jan 2009 and 15 Feb 2012

¹ Includes cost of quantity variation also work order for which was issued in September 2012.

² Since the work order for quantity variation was issued in September 2012 with a completion time of 12 months, time overrun has been worked out for original work order only.

³ Project cost including additional quantity variation of ₹196.54 crore reduced by cost of overhead charges to EPD and agency charges to REC.

⁴ Original cost as approved (December 2006) by Gol was ₹57.10 crore which was revised (January 2009) to ₹148.91 crore.

Appendix 2.3.3

Statement showing the payment of excess Mobilisation Advance

(Reference: Paragraph 2.3.3.21; Page 27)

(₹ in crore)

	Name of the Contractor	Contract Price		As per REC terms		TOTAL MA
		Supply	Erection	15% on supply	10% on erection	
1	Laxmi Hi-Tech Pvt Ltd	26.54	9.38	3.98	0.94	4.92
2	Nar Bdr Dahal	19.00	5.33	2.85	0.53	3.38
3	Pem Dorjee Bhutia	7.52	2.92	1.13	0.29	1.42
4	Chewang Gyatso Lachungpa	16.42	5.58	2.46	0.56	3.02
5	Janam Lachenpa	3.38	0.85	0.51	0.09	0.60
6	Tshering Lachungpa	2.39	0.71	0.36	0.07	0.43
7	Shankar Agarwal	17.66	4.84	2.65	0.48	3.13
8	Tsewang Gyatso Kaleon	8.12	3.15	1.22	0.32	1.54
	TOTAL	101.03	32.76	15.16	3.28	18.44
Total mobilisation advance paid						33.36
Excess amount paid						14.92

Appendix 2.3.4

Details of three tier Inspection Mechanism under RGGVY

(Reference: Paragraph 2.3.5.3; Page 31)

Details	First Tier	Second Tier	Third Tier
Responsibility	EPD (project implementing agency)	REC	Ministry of Power
Inspection agency selected by (a) above	Biecco Lawrie Limited	Consultancy Engineering Services (India) Pvt. Ltd	WAPCOS Limited
Purpose of inspection	Ensure that all the materials to be utilised and the workmanship conform to the prescribed specifications	Quality checks at pre-shipment stage at the vendors' outlet of major materials	For evaluation, at random, of supply and erection under the programme.
Coverage	50 per cent villages on random sample basis for each project and 10 per cent pre-dispatch inspections of major items.	10 per cent villages on random sample basis	One per cent village

Source: GoI notification (March 2005) and Departmental records

Appendix 2.3.5

Details of assets created under RGGVY scheme

(Reference: Paragraph 2.3.5.8; Page 32)

Particulars	Unit	East	South	West	North	Total
11 KV Switching s/stn	No	0	0	0	1	1
25 KVA DT	No	20	20	30	12	82
10 KVA DT	No	51	77	41	97	266
11 KV line- 3 ph Dog	Km	52.42	45.92	70.5	0	168.84
11 kv line-3ph weasel	Km	37.04	15.86	9.54	52	114.44
11 kv line-2ph	Km	32.28	41.46	23.2	152.23	249.17
11 kv line—xlpe	Km	3.88	0	0	0	3.88
11kv t-off-3ph	No	27	20	16	13	76
11 kv t-off-2ph	No	50	75	36	92	253
LT line-3ph	Km	17.82	14.21	7.9	10.5	50.43
LT line-1ph	Km	119.52	212.87	197.8	142.86	673.05

Appendix 2.4.1

List of name of the schemes mentioned in DAPs

(Reference: Paragraph 2.4.7.1; Page 43)

Sl. No.	Name of the Scheme	Sector
1	Macro Management Mode (MMM)	Central
2	Agriculture Technology Management Agency (ATMA)	Central
3	Establishment of an Agency for Reporting of Agricultural Statistics (EARAS)	Central
4	Boarder Area Development Programme	NEC
5	National Project on Organic Farming (NPOF)	Central
6	NEC- double cropping	NEC
7.	Movement of Seed	Central
8	High Yielding Varieties	State
9	Farmers /field staff trainings & other extension activities	Central
10	Conducting front line demonstrations, on-farm trials & adaptive trails	Central
11	Testing and revalidation of farm technology	Central
12	Survey/studies on different farm related aspects	Central

Appendix 2.4.2

Major Recommendation of SLSC

(Reference: Paragraph 2.4.13.1; Page 58)

Date of meeting	Recommendation of SLSC	Implemented- Yes/No
16-01-2008	ICAR was asked to prepare a road map of the present and future plan of action on improvement of Apple, Orange, Cardamom and Ginger	No
	Irrigation Department was requested to coordinate with the user Departments like Agriculture and Horticulture while formulating plans of Irrigation. Policy papers need to be submitted to the Govt on the need of major and medium irrigation projects	No
17-11-2008	Purchase of vehicles is not allowed from RKVY fund as per guidelines	Yes
	Convergence of schemes wherever possible	No
06-10-2009	Marketing of agriculture produce should be properly coordinated with SIMFED	Yes
	Preservation measures of endangered breed of cattle should be taken up	No
17-06-2011	Emphasis on Animal Husbandry	Yes
20-07-2012	Improve in the human resources	No
	The projects should be based on the Comprehensive District Agriculture plan	Yes

Appendix 2.5.1 (a)

Calculation on loss of interest sustained during 2010-11 by the Department due to routing the funds through budget

(Funds of ₹7,42,00,000 was released by GOI on 19 March 2010)
(Reference: Paragraph 2.5.3.1, Page 64)

Month	Month wise expenditure during 2010-11 (₹)	Funds that would have been available if it was kept in separate bank account (₹)	Interest of 4 % (saving) that would have been earned in separate bank account (₹)
April	0	74200000	247333.33
May	0	74200000	247333.33
June	0	74200000	247333.33
July	67987392	6212608	20708.69
August	25080	6187528	20625.09
September	0	6187528	20625.09
October	87600	6099928	20333.09
November	0	6099928	20333.09
December	0	6099928	20333.09
January	232890	5867038	19556.79
February	1198775	4668263	15560.87
March	4667702	561	1.87
Total	7,41,99,439	Total	9,00,077.70

Appendix 2.5.1 (b)

Calculation on loss of interest sustained during 2011-12 by the Department due to routing the funds through budget

(Funds of ₹ 11,88,00,000 was released by GOI on 31 March 2010 and Funds of ₹ 9,81,58,000 was released by GOI on 11 December 2011)
(Reference: Paragraph 2.5.3.1, Page 64)

Month	Month wise expenditure during 2010-11 (₹)	Fund that would have been available if it was kept in separate bank account (₹)	Interest of 4 % (saving) that would have been earned in separate bank account (₹)
April	0	118800000	396000
May	0	118800000	396000
June	4845569	113954431	379848.1
July	75393493	38560938	128536.46
August	1679497	36881441	122938.13
September	11188035	25693406	85644.68
October	2066587	23626819	78756.06
November	1151697	22475122	74917.07
December	8294826	14180296	47267.65
January	3069312	109268984*	364229.94
February	3913536	105355448	351184.82
March	7185230	98170218	327234.06
Total	11,87,87,782	Total	27,52,557.01

Appendix 2.5.1 (c)**Calculation on loss of interest sustained during 2012-13 by the Department due to routing the funds through budget**

(An amount of ₹9,81,70,218 was available as on 31 March 2012)
(Reference: Paragraph 2.5.3.1, Page 64)

Month	Month wise expenditure during 2010-11 (₹)	Funds that would have been available if it was kept in separate bank account (₹)	Interest of 4 % (saving) that would have been earned in separate bank account (₹)
April	0	98170218	327234.06
May	0	98170218	327234.06
June	0	98170218	327234.06
July	0	98170218	327234.06
August	0	98170218	327234.06
September	0	98170218	327234.06
October	0	98170218	327234.06
November	0	98170218	327234.06
December	0	98170218	327234.06
January	0	98170218	327234.06
February	31872972	66297246	220990.82
March	26345393	39951853	133172.84
Total	5,82,18,365	Total	36,26,504.26

Appendix 2.5.1 (d)**Calculation on loss of interest sustained during 2013-14 by the Department due to routing the funds through budget**

(An amount of ₹3,99,51,853 was available as on 31 March 2013)
(Reference: Paragraph 2.5.3.1, Page 64)

Months	Month wise expenditure during 2010-11 (₹)	Funds that would have been available if it was kept in separate bank account (₹)	Interest of 4 % (saving) that would have been earned in separate bank account (₹)
April	0	39951853	133172.84
May	0	39951853	133172.84
June	0	39951853	133172.84
Total	0	Total	3,99,518.53

Grand Total: ₹ 3,99,519 + ₹ 36,26,504 + ₹ 27,52,557 + ₹ 9,00,078 = ₹ 76,78,568

Appendix 2.5.2**Details of avoidable expenditure**

(Reference: Paragraph 2.5.3.2, Page 66)

The estimated cost of bridge component when the span was 140 mtrs was ₹ 43,24,344

Therefore the estimated cost of the bridge component for 105 mtrs would be = ₹ 2,43,258

Hence the avoidable expenditure for 140 meter bridge was ₹ 10,81,086 (A)

The estimated cost of bridge component when the span was 150 mtrs was ₹ 46,16,353

Therefore the estimated cost of the bridge component for 65 meter would be = ₹ 20,00,420

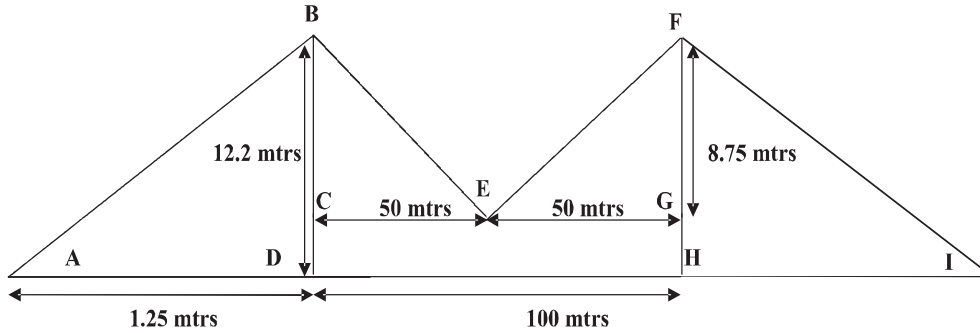
Hence the avoidable expenditure for 150 mtrs bridge was ₹ 26,15,933 (B)

Total avoidable expenditure = A + B = ₹ 10,81,086 + ₹ 26,15,933 = ₹ 36,97,019

Appendix 2.5.3

100 mtrs bridge as per the drawing prepared by the Department

(Reference: Paragraph 2.5.3.3, Page 67)



1. Main cable:

Two triangles BCE and EFG are similar triangles. Similarly triangles ABD and FHI are also similar triangles.

In the figure, the length of the main cable is represented by $AB+BE+EF+FI = 2AB+ 2BE$.

Now, $AB = \sqrt{AD^2 + BD^2} = \sqrt{8.25^2 + 12.2^2} = 14.73$ mtrs. (the distance from anchor house to tower post is only 5.25 mtrs. However, AD is 8.25 mtrs. after considering the breadth of the anchor house (3mtrs.), as the main cable is tied to the further end of the anchor house).

And, $BE = \sqrt{BC^2 + CE^2} = \sqrt{8.75^2 + 50^2} = 50.76$ mtrs.

$2AB = 2 \times 14.73 = 29.46$ mtrs.

$2BE = 2 \times 50.76 = 101.52$ mtrs.

Therefore, length of one cable is 130.98 mtrs.

Now, giving an overlapping of 2 mtrs. on each end, total length of one cable is 134.98 (say 135) mtrs.

On this, if we add 5 % extra cable, the length will be 141.75 mtrs.

For double cable in each tower, the total requirement = $4 \times 141.75 = 567$ mtrs.

2. Chequered Plate:

Number of chequered plate required for 100 mtrs. bridge = $100/1.5 = 66.67 = 67$ (since the length of each chequered plate is 1.5 mtrs.).

3. Cross beams:

Number of cross beams will be 68 (considering that both ends of the bridge has crossbeam before chequered plate).

4. Long beams:

Number of Long beams = 102 (as long beams are placed in three lines and length of each long beam = 3 mtrs.).

5. U-clamp, MS clamp and eye bolt:

Twice the number of cross beams = Number of MS clamp = Number of U-clamp = Number of eye- bolt = Number of suspender (as all these components are fixed in both ends of the cross beams).

6. Suspender:

Longest suspender will be equal to the height of the tower which is equal to 12.2 mtrs.

And the shortest suspender = (railing height + free board) = 2.5 mtrs.

Average length of the suspender = $(12.2 + 2.5 + 12.2) / 3 = 8.96$ mtrs.

After adding overlapping of 1.5 mtrs. = 11.96 mtrs.

No of cross beams = 68, therefore No of suspenders = $68 \times 2 = 136$.

Therefore, length of suspender (15 mm cable) required = $11.96 \times 136 = 1626.56$ mtrs.

After adding 5 % extra, the required length of suspender = 1707.89 mtrs., say 1,708 mtrs.

7. Bulldog clips (38mm):

Even if 15 Nos of bulldog clips are used in one overlapping, then, for 4 cables (8 overlappings), requirement = $15 \times 8 = 120$.

8. Bulldog clips (15 mm):

Even if 6 Nos of bulldog clips are used in one suspender then, for 136 suspenders, requirement = $136 \times 6 = 816$.

Table showing details of excess bridge material estimated for construction of 100 mtrs SFB at Tokal

Material component	As per the revised estimate (in nos)	As per audit analysis (in nos)	Difference (in nos)	Rate (₹)	Difference (₹)
Maincable (38mm)	828	567	261	1551.96	405061.56
Suspender (15mm)	3000	1708	1292	212.51	274562.92
Cross beam	101	68	33	2524.35	83303.55
Long beam	165	102	63	2453.51	154571.13
Saddle block	4	4		-	-
U-clamp	222	136	86	888.67	76425.62
Eye bolt	222	136	86	244.71	21045.06
Bull dog clip (25)	640	120	520	264.03	13729.56
Bull dog clip (15)	1072	816	256	54.09	13847.04
Chequered plates	110	67	43	8745.06	376037.58
				Total	14,18,584.02

Therefore, an amount of ₹ 114.19 lakh was unreasonably inflated on the material component of the estimate.

Appendix 2.5.4
Recovery of cost of excess materials
(Reference: Paragraph 2.5.3.5, Page 68)

Teesta khola at Samardang Naga (NORTH DISTRICT)										
Materials	As per physical verification		As per vouchers		Difference		Rate (₹)		Total difference (₹)	
	Supplied	Fitted	Supplied	Fitted	Supplied	Fitted	Supply	Fitting	Supply	Fitting
Chequered Plate	35	35	43	43	8	8	9716	325	77728	2600
Cross beams*	35	105	41	198	6	93	2804	150.8	16824	14024.4
Long beams	33	33	66	66	33	33	2725	65	89925	2145
Bull dog clips (15mm)	210	210	541	0	331	0	60	0	19860	0
MS clamp	70#	70	90	82	20	12	888	182	17760	2184
U clamp		70		82		12		223		2676
Eye bolt	70	70	90	82	20	12	244	327	4880	3924
Fitting guy rope	No guy rope was fitted			4		4		1309		5236
Total									2,26,977	32,789.40

* For one cross beam, 3 nuts are fitted. Hence, fitting is shown three times the number of cross beams

70 is the no. of sets of MS Clamp and U Clamp. However, fitting was charged separately for MS clamp and U Clamp.

Nimphu Chu at Lachung (NORTH DISTRICT)										
Materials	As per physical verification		As per vouchers		Difference		Rate (₹)		Total difference (₹)	
	Supplied	Fitted	Supplied	Fitted	Supplied	Fitted	Supply	Fitting	Supply	Fitting
Chequered Plate	21	16	25	23.3	4	7.3	9716	325	38864	2372.5
Cross beams	21	63	24	116	3	53	2804	150.8	8412	7992.4
Long beams	21	24	39	39	18	15	2725	65	49050	975
Bull dog clips (15mm)	126	96	321	0	195	0	60	0	11700	0
MS clamp	42	42	54	49	12	7	888	182	10656	1274
U clamp		42		49		7		223		1561
Eye bolt	42	42	54	49	12	7	244	327	2928	2289
Fitting guy rope	No guy rope was fitted			4		4		1309		5236
Total									1,21,610	21,699.90

Rail Chu at Toong Naga (NORTH DISTRICT)										
Materials	As per physical verification		As per vouchers		Difference		Rate (₹)		Total difference (₹)	
	Supplied	Fitted	Supplied	Fitted	Supplied	Fitted	Supply	Fitting	Supply	Fitting
Chequered Plate	16	16	17	17	1	1	9716	325	9716	325
Cross beams	16	48	18	82.5	2	34.5	2804	150.8	5608	5202.6
Long beams	24	24	28	28	4	4	2725	65	10900	260
Bull dog clips (15mm)	96	96	233	0	137	0	60	0	8220	0
MS clamp	0	32	0	35	0	3	888	182	0	546
U clamp		32		35		3		223		669
Eye bolt	0	32	0	35	0	3	244	327	0	981
Fitting guy rope	No guy rope was fitted			4		4		1309		5236
Total									34,444	13,219.60

Leema Chu at Lachung (NORTH DISTRICT)										
Materials	As per physical verification		As per vouchers		Difference		Rate (₹)		Total difference (₹)	
	Supplied	Fitted	Supplied	Fitted	Supplied	Fitted	Supply	Fitting	Supply	Fitting
Chequered Plate	24	24	55	28	31	4	9716	325	301196	1300
Cross beams	25	75	29	138.5	4	63.5	2804	150.8	11216	9575.8
Long beams	24	23	46	46	22	23	2725	65	59950	1495
Bull dog clips (15mm)	150	150	383	0	233	0	60	0	13980	0
MS clamp	50	50	64	58	14	8	888	182	12432	1456
U clamp		50		58		8		223		1784
Eye bolt	50	50	64	58	14	8	244	327	3416	2616
Fitting guy rope	No guy rope was fitted			4		4		1309		5236
Total									4,02,190	23,462.80

Sebu Chu at Lachung (NORTH DISTRICT)										
Materials	As per physical verification		As per vouchers		Difference		Rate (₹)		Total difference (₹)	
	Supplied	Fitted	Supplied	Fitted	Supplied	Fitted	Supply	Fitting	Supply	Fitting
Chequered Plate	22	22	25	25	3	3	9716	325	29148	975
Cross beams	21	63	24	116	3	53	2804	150.8	8412	7992.4
Long beams	33	32	39	39	6	7	2725	65	16350	455
Bull dog clips (15mm)	168	168	321	0	153	0	60	0	9180	0
MS clamp	42	42	54	49	12	7	888	182	10656	1274
U clamp		42		49		7		223		1561
Eye bolt	42	42	54	49	12	7	244	327	2928	2289
Fitting guy rope	No guy rope was fitted			4		4		1309		5236
Total									76,674	19,782.40

Rinzee khola dovan (SOUTH DISTRICT)										
Materials	As per physical verification		As per vouchers		Difference		Rate (₹)		Total difference (₹)	
	Supplied	Fitted	Supplied	Fitted	Supplied	Fitted	Supply	Fitting	Supply	Fitting
Chequered Plate	35	35	35	35	0	0	9716	325	0	0
Cross beams	33	0	34	0	1	0	2804	150.8	2804	0
MS clamp	66	66	76	76	10	10	888	182	8880	1820
U clamp		66		76		10		223		2230
Eye bolt	66	66	76	76	10	10	244	327	2440	3270
Fitting guy rope	No guy rope was fitted			4		4		1309		5236
Total									14,124	12,556

Raffu Khola at wok Omchu (SOUTH DISTRICT)										
Materials	As per physical verification		As per vouchers		Difference		Rate (₹)		Total difference (₹)	
	Supplied	Fitted	Supplied	Fitted	Supplied	Fitted	Supply	Fitting	Supply	Fitting
Chequered Plate	33	33	33	33	0	0	9716	325	0	0
Cross beams	30	30	32	30	2	0	2804	150.8	5608	0
Bull dog clips (15mm)	240	240	314	0	74	0	60	0	4440	0
MS clamp	60	60	62	62	2	2	888	182	1776	364
U clamp		60		62		2		223		446
Eye bolt	60	60	62	62	2	2	244	327	488	654
Fitting guy rope	No guy rope was fitted			4		4		1309		5236
Total									12,312	6,700

Dong khola at Semanagairi (SOUTH DISTRICT)										
Materials	As per physical verification		As per vouchers		Difference		Rate (₹)		Total difference (₹)	
	Supplied	Fitted	Supplied	Fitted	Supplied	Fitted	Supply	Fitting	Supply	Fitting
Chequered Plate	22	22	22	22	0	0	9716	325	0	0
Cross beams	22	66	29	0	0	0	2804	150.8	0	0
Long beams	33	33	33	39	0	6	2725	65	0	390
Bull dog clips (15mm)	176	176	370	370	194	0	60	0	11640	0
MS clamp	44	44	46	49	2	5	888	182	1776	910
U clamp		44		49		5		223		1115
Eye bolt	44	44	60	49	16	5	244	327	3904	1635
Fitting guy rope	No guy rope was fitted			4		4		1309		5236
Total									17,320	9,286

Kalej Khola at Chuba (SOUTH DISTRICT)

During physical verification, temporary bridge was not seen anywhere in the site. However, payment of ₹ 10,000 was made for the same.

Rangit river at tokkal (145 mtrs span) (SOUTH DISTRICT)

During physical verification, temporary bridge was not seen anywhere in the site. However, payment of ₹ 89,880 was made for the same.

Rangit khola at Dhargaon Phantam (150 mtrs span) (SOUTH DISTRICT)					
Materials	Requirement calculated by audit for 150 mtrs span	As per vouchers	Difference	Rate of supply (₹)	Total difference of Supply (₹)
		Supplied	Supplied		
Chequered Plate	100	104	4	9716	38864
Cross beams	101	102	1	2804	2804
Long beams	150	154	4	2725	10900
MS clamp	202	220	18	888	15984
U clamp					
Eye bolt	202	220	18	244	4392
Fitting guy rope	No guy rope was fitted				
Total					72,944

Rangit river at lower borong (140 mtrs span) (SOUTH DISTRICT)					
Materials	Requirement calculated by audit for 140 mtrs span	As per vouchers	Difference	Rate of supply (₹)	Total difference of Supply (₹)
		Supplied	Supplied		
Cross beams	95	97	2	2804	5608
Long beams	140	154	14	2725	38150
Bull dog clips (15mm)	1140	1300	160	60	9600
MS clamp	190	214	0	888	0
U clamp					
Eye bolt	190	214	24	244	5856
Fitting guy rope	No guy rope was fitted				
Total					59,214

Between Som and Dentam, over Kalej Khola (WEST DISTRICT)										
Materials	As per physical verification		As per vouchers		Difference		Rate (₹)		Total difference (₹)	
	Supplied	Fitted	Supplied	Fitted	Supplied	Fitted	Supply	Fitting	Supply	Fitting
Chequered Plate	33	33	41	41	8	8	9716	325	77728	2600
Cross beams	32	64	41	82	9	18	2804	150.8	25236	2714.4
Long beams	22	22	60	55	38	33	2725	65	103550	2145
Bull dog clips (38mm)	60	60	120				292	0		
Bull dog clips (15mm)	384	168	656	0	272	0	60	0	16320	0
Railing post		32		82		50		171.6	0	8580
Angle iron struts		32		82		50		54.6	0	2730
MS clamp	64	64	82	82	18	18	888	182	15984	3276
U clamp		64		82		18		223		4014
Eye bolt	64	64	82	82	18	18	244	327	4392	5886
Fitting guy rope		2		4		2		1309		2618
Total									2,43,210	34,563.40

Between Thongling and L Rumbuk, over Rangyang Khola (WEST DISTRICT)										
Materials	As per physical verification		As per vouchers		Difference		Rate (₹)		Total difference (₹)	
	Supplied	Fitted	Supplied	Fitted	Supplied	Fitted	Supply	Fitting	Supply	Fitting
Chequered Plate	27	27	38	41	11	14	9716	325	106876	4550
Cross beams	27	54	38	82	11	28	2804	150.8	30844	4222.4
Long beams	42	41	55	55	13	14	2725	65	35425	910
Bull dog clips (38mm)	48	48	120		72		292	0	21024	
Bull dog clips (15mm)	324	324	608	0	284	0	60	0	17040	0
MS clamp	54	54	76	76	22	22	888	182	19536	4004
U clamp		54		76		22		223		4906
Eye bolt	54	54	76	76	22	22	244	327	5368	7194
Fitting guy rope		4		4		0		1309		0
Total									2,36,113	25,786.40

Between Hee and Bholukhop, over Hee Khola (WEST DISTRICT)										
Materials	As per physical verification		As per vouchers		Difference		Rate (₹)		Total difference (₹)	
	Supplied	Fitted	Supplied	Fitted	Supplied	Fitted	Supply	Fitting	Supply	Fitting
Chequered Plate	28	28	28	28	0	0	9716	325	0	0
Cross beams	27	54	28	56	1	2	2804	150.8	2804	301.6
Long beams	40	40	40	40	0	0	2725	65	0	0
Bull dog clips (15mm)	324	324	448	0	124	0	60	0	7440	0
MS clamp	54	54	56	56	2	2	888	182	1776	364
U clamp		54		56		2		223		446
Eye bolt	54	54	56	56	2	2	244	327	488	654
Fitting guy rope		4		4		0		1309		0
Total									12,508	1,765.60

Between L Mabong and Doksing, over Doksing Khola (WEST DISTRICT)										
Materials	As per physical verification		As per vouchers		Difference		Rate (₹)		Total difference (₹)	
	Supplied	Fitted	Supplied	Fitted	Supplied	Fitted	Supply	Fitting	Supply	Fitting
Chequered Plate	38	38	38	38	0	0	9716	325	0	0
Cross beams	38	76	38	76	0	0	2804	150.8	0	0
Long beams	55	55	55	55	0	0	2725	65	0	0
Bull dog clips (15mm)	456	456	608	0	152	0	60	0	9120	0
MS clamp	76	76	76	76	0	0	888	182	0	0
U clamp		76		76		0		223		0
Eye bolt	76	76	76	76	0	0	244	327	0	0
Fitting guy rope		4		4		0		1309		0
Total									9,120	0

Between Toyang and Bermoik, kalej khola (WEST DISTRICT)										
Materials	As per physical verification		As per vouchers		Difference		Rate (₹)		Total difference (₹)	
	Supplied	Fitted	Supplied	Fitted	Supplied	Fitted	Supply	Fitting	Supply	Fitting
Chequered Plate	49	49	62	62	13	13	9716	325	126308	4225
Cross beams	50	100	62	124	12	24	2804	150.8	33648	3619.2
Long beams	75	75	91	91	16	16	2725	65	43600	1040
Bull dog clips (15mm)	600	600	992	0	392	0	60	0	23520	0
MS clamp	100	100	124	124	24	24	888	182	21312	4368
U clamp		100		124		24		223		5352
Eye bolt	100	100	124	124	24	24	244	327	5856	7848
Fitting guy rope		4		4		0		1309		0
Total									2,54,244	26,452.20

Rorochu at Middle Lower Syari and Nankok (EAST DISTRICT)										
Materials	As per physical verification		As per vouchers		Difference		Rate (₹)		Total difference (₹)	
	Supplied	Fitted	Supplied	Fitted	Supplied	Fitted	Supply	Fitting	Supply	Fitting
Chequered Plate	31	31	31	30	0	-1	9716	325	0	-325
Cross beams	30	90	38	149	8	59	2804	150.8	22432	8897.2
Bull dog clips (15mm)	360	360	409	0	49	0	60	0	2940	0
MS clamp		60		62		2		182		364
U clamp	60	60	68	62	8	2	888	223	7104	446
Cyc bolt	60	60	68	62	8	2	244	327	1952	654
Fitting of main cable.	275	275	275	640	0	365	744	176.8	0	64532
Total									34,428	74,568

Lamtasha Khola at Martam (EAST DISTRICT)										
Materials	As per physical verification		As per vouchers		Difference		Rate (₹)		Total difference (₹)	
	Supplied	Fitted	Supplied	Fitted	Supplied	Fitted	Supply	Fitting	Supply	Fitting
chequered Plate	27	27	29	29	2	2	9716	325	19432	650
Cross beams	28	84	29	149	1	65	2804	150.8	2804	9802
Long beams	42	41	42	42	0	1	2725	65	0	65
Bull dog clips (15mm)	224	224	383	0	159	0	60	0	9540	0
MS clamp		56		58		2		182		364
U clamp	56	56	64	58	8	2	888	223	7104	446
eye bolt	56	56	58	58	2	2	244	327	488	654
Total									39,368	11,981

Pachey Khola at Dikling Pacheykhani (EAST DISTRICT)										
Materials	As per physical verification		As per vouchers		Difference		Rate (₹)		Total difference (₹)	
	Supplied	Fitted	Supplied	Fitted	Supplied	Fitted	Supply	Fitting	Supply	Fitting
Chequered Plate	20	20	27	24	7	4	9716	325	68012	1300
Cross beams	20	60	24	116	4	56	2804	150.8	11216	8444.8
Long beams	30	29	35	35	5	6	2725	65	13625	390
Bull dog clips (15mm)	160	160	384	0	224	0	60	0	13440	0
MS clamp		40		48		8		182		1456
U clamp	40	40	48	48	8	8	888	223	7104	1784
Eye bolt	40	40	54	48	14	8	244	327	3416	2616
Total									1,16,813	15,990.80

Appendix 2.8.1

Statement showing excess payment in carriage of stone

(Reference: Paragraph 2.8, Page 73)

Sl. No	No of works	Quantity required as per theoretical consumption (cum)	Stones (20%) available at site (cum)	Net requirement of stones for carriage (cum)	Quantity of stones for which payment was made (cum)	Quantity in excess for which payment made (cum)	Rate of carriage (₹)	Excess amount paid (₹)	Tender Premium/ Rebate	Total excess payment (₹)
1	Chuba Perbing Km 1st to 11th Rd to	4070.35	735.72	3334.63	12837.2	9502.57	697.20	6625192	16	7685222
2	Budhha Statuc 2nd Km	14787.59	763.34	14024.25	15291.10	1266.85	578.20	732493	0	732493
3	Ranka Sichey Rd	17549.91	6163.79	11386.12	17517.44	6131.32	280.71	1721123	-21	1359687
4	Nandugoan to Samscybong	2678.43	876.17	1802.26	2759.82	957.56	221.21	211822	0	211822
5	Assangthang Helipad Rd	23525.58	692.64	22832.94	23091.24	258.30	459.21	118614	22	144709
6	Gor to Taryang School , Dzongu	921.13	121.73	799.4	907.38	107.98	340.21	36736	0	36736
7	Sawncy to Ralang via U Pathang	598.82	648.59	0	598.82	598.82	280.71	168095	0	168095
8	Chweribotey to Sawncy Primary School	1501.92	295.82	1206.1	1424.64	218.54	161.97	35397	0	35397
9	Sang Khola Zingla Road Km 10th - 17th	9813.26	0	9813.26	13876.38	4063.12	578.20	2349296	15	2701690
10	Barapathing Pheri to Zilling Gahuchen	1397.75	464.49	933.26	1164.63	231.37	578.2	133778	0	133778
11	Sonamati Sr.Sec School Kokoley Pr. School	5861.4	10975.41	0	5034.89	5034.89	459.21	2312072	0	2312072
	Sang Khola Zingla road Km 1st -9th	17048.14	196.81	16851.33	18246.87	1395.54	578.20	806901	15	927936
13	Namprikdang to Sangkhalang Bay	1263.10	0	1263.1	5003.61	3740.51	221.21	827438	16	959828
14	Constt of Gursay Rd from Bio diversity Park Temi to 8th Km	11393.99	19036.65	0	3241.28	3241.28	532.10	1724685	32	2276584
	Total	1,12,411.37	40,971.16	84,246.65	1,20,995.30	36,748.65		1,78,03,641		1,96,86,050

Appendix 3.1.1
Statement showing particulars of up to date paid-up capital, loans outstanding and Manpower as on 31 March 2013 in respect of Government Companies and Statutory Corporations
(Reference: Paragraph 3.1.5, Page 78)

(Figures in column 5 (a) to 6 (c) are ₹ in crore)

Sl. No.	Sector & Name of the Company	Name of the Department	Month and year of incorporation	Paid-up Capital			Loans outstanding at the close of 2012-13			Debt equity ratio for 2012-13 (Previous year)	Manpower (No. of employees) (as on 31 March 2013)		
				State Government	Central Government	Others	State Government	Central Government	Others			5 (a)	5 (b)
(1)	(2)	(3)	(4)	5 (a)	5 (b)	5 (c)	5 (d)	5 (e)	6 (a)	6 (b)	6 (c)	(7)	(8)
A. Working Government Companies													
AGRICULTURE & ALLIED*													
1	Sikkim Poultry Development Corporation (SPDCL)	AH & VS	Mar-91		0	0	0	0	0	0	0	-	3
2	Sikkim Hatcheries Limited (SHL)	AH & VS	Aug-94	0.44**	0	0.02	0.46	0	0	0	0	-	8
Sector wise total				0.44	0	0.02	0.46	0	0	0	0	-	11
FINANCE													
3	Sikkim Schedules Castes, Scheduled Tribes and Other Backward Classes Development Corporation Limited (SABCCO)	WELFARE	Apr-96	7.51	6.51	0	14.02	0	0	31.14	31.14	2.22:1 (3.17:1)	23
Sector wise total				7.51	6.51	0	14.02	0	0	31.14	31.14	-	23
INFRASTRUCTURE													
4	Sikkim Industrial Development and Investment Corporation Limited (SIDICO)	INDUSTRIES	Mar-77	10.77	0	6.37	17.14	2.03	0	143.02	145.05	8.46:1 (7.65:1)	35
Sector wise total				10.77	0	6.37	17.14	2.03	0	143.02	145.05	-	35
POWER													
5	Sikkim Power Development Corporation (SPDC)	POWER	Dec-98	10.35	0	9.95	20.30	0	0	102.75	102.75	5.06:1 (4.67:1)	74
Sector wise total				10.35	0	9.95	20.30	0	0	102.75	102.75	-	74
SERVICE													
6	Sikkim Tourism Development Corporation (STDC)	TOURISM	Feb-98	6.46	0	0	6.46	0	0	0.12	0.12	0.02:1 (0.03:1)	61
Sector wise total				6.46	0	0	6.46	0	0	0.12	0.12	-	61
Total A (All sector wise working Government Companies)				35.53	6.51	16.34	58.38	2.03	0.00	277.03	279.06	-	204

B. Working Statutory Corporations											
FINANCE											
7	State Bank of Sikkim (SBS)	FINANCE	Jun-68	0.53	0	0.05	0.58	0	0	0	330
Sector wise total				0.53	0	0.05	0.58	0	0	0	330
SERVICE											
8	State Trading Corporation of Sikkim (STCS)	FINANCE	Mar-72	1.61	0	0	1.61	0	0	0	82
Sector wise total				1.61	0	0	1.61	0	0	0	82
Total B (All sector wise working Statutory Corporations)				2.14	0	0.05	2.19	0	0	0	412
Grand Total (A + B)				37.67	6.51	16.39	60.57	2.03	0	277.03	279.06
C. Non working Government Companies											
AGRICULTURE & ALLIED											
9	Sikkim Livestock Processing and Development Corporation (SLPDC)	AH & VS	Apr-88	0.35	0.34	0	0.69	0	0	0.01	0.01:(0.01:1)
10	Sikkim Flour Mills Limited (SFML)	INDUSTRIES	Jul-76	2.44	0	0	2.44	0	0	0	0
Sector wise total				2.79	0.34	0	3.13	0	0	0.01	0.01
SERVICES											
11	Chandimari Workshop and Automobiles Limited (CWAL)	TRANSPORT	Apr-88	0.30	0	0	0.30	0	0	0	0
Sector wise total				0.30	0	0	0.30	0	0	0	0
MANUFACTURING											
12	Sikkim Jewels Limited (SJL)	INDUSTRIES	Jul-76	14.47	0	0.78	15.25	0	0	0	3
13	Sikkim Time Corporation Limited (SITCO)	INDUSTRIES	Oct-76	23.49	0	0	23.49	0	0	0	4
14	Sikkim Precision Industries Limited (SPIL)	INDUSTRIES	Feb-99	4.39	0	0	4.39	0	0	0	3
Sector wise total				42.35	0	0.78	43.13	0	0	0	10
Total C (All sector wise non working Government Companies)				45.44	0.34	0.78	46.56	0.00	0.01	0.01	12
D. Non working Statutory Corporations											
MANUFACTURING											
15	Sikkim Mining Corporation (SMC)	MINES & GEO	Feb-60	6.11	6.39	0	12.50	0	0	0	0
Sector wise total				6.11	6.39	0	12.50	0	0	0	0
Total D (All sector wise non working Statutory Corporations)				6.11	6.39	0	12.50	0	0	0	0
Grand Total (C + D)				51.55	6.73	0.78	59.06	0.00	0.01	0.01	12
Grand Total (A + B + C + D)				89.22	13.24	17.17	119.63	2.03	0.00	277.04	279.07
										2,33:1	

* Loans outstanding at the close of 2012-13 represent long-term loans only.

**subscription money received from SPDCL by the company.

Source: As furnished by the PSUs

Appendix 3.1.2
Summarised financial results of Government Companies and Statutory Corporations for the latest year for which accounts were finalised*
(Referred to in paragraph 3.1.14, Page 81)

(Figures in column 5 (a) to (6) and (8) to (10) are ₹ in crore)

Sl. No.	Sector & Name of the Company	Period of Accounts	Year in which finalised	Net Profit (+)/ Loss (-)			Turnover	Impact of Accounts Comments ^a	Paid up Capital	Accumulated Profit (+)/ Loss (-)	Capital employed ^b	Return on capital employed ^c	Percentage return on capital employed	
				5 (a)	5 (b)	5 (c)								
(1)	(2)	(3)	(4)	5 (a)	5 (b)	5 (c)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
A. Working Government Companies														
AGRICULTURE & ALLIED														
1	Sikkim Poultry Development Corporation (SPDCL)	2008-09	2009-10	-0.07	0.00	0.01	-0.08	0	0	-0.73	0.16	-0.08	-	
		2008-09	2009-10	-0.10	0.00	0.04	-0.14	0.98	0	0.46	-1.67	0.34	-0.14	
Sector wise total				-0.17	0.00	0.05	-0.22	0.98	0	0.46	-2.40	0.50	-0.22	-
FINANCE														
3	Sikkim Scheduled Castes, Scheduled Tribes and Other Backward Classes Development Corporation Limited (SABCCO)	2010-11	2012-13	-0.49	1.00	0.03	-1.52	1.90	0	-7.99	40.78	-0.52	-	
Sector wise total				-0.49	1.00	0.03	-1.52	1.90	0	-7.99	40.78	-0.52	-	-
INFRASTRUCTURE														
4	Sikkim Industrial Development and Investment Corporation Limited (SIDICO)	2012-13	2013-14	17.96	15.12	0.04	2.80	19.29	-0.91	4.14	182.55	17.92	9.82	
Sector wise total				17.96	15.12	0.04	2.80	19.29	-0.91	4.14	182.55	17.92	9.82	9.82
POWER														
5	Sikkim Power Development Corporation (SPDC)	2011-12	2012-13	0.98	1.79	4.98	-5.79	1.52	-1.33	20.30	144.52	-4.00	-	
Sector wise total				0.98	1.79	4.98	-5.79	1.52	-1.33	20.30	144.52	-4.00	-	-
SERVICE														
6	Sikkim Tourism Development Corporation (STDC)	2009-10	2011-12	0.41	0	0.33	0.08	1.35	-0.63	6.46	4.88	0.08	1.64	
Sector wise total				0.41	0	0.33	0.08	1.35	-0.63	6.46	4.88	0.08	1.64	1.64
Total A (All sector wise working Government Companies)				18.69	17.91	5.43	-4.65	25.04	-2.87	55.38	373.23	13.26	13.26	13.26
B. Working Statutory Corporations														
FINANCE														
7	State Bank of Sikkim (SBS)	2010-11	2013-14	63.22	69.58	0.69	-7.05	74.15	-3.94	0.58	1290.44	62.53	4.85	
Sector wise total				63.22	69.58	0.69	-7.05	74.15	-3.94	0.58	1290.44	62.53	4.85	4.85
SERVICE														
8	State Trading Corporation of Sikkim (STCS)	2010-11	2013-14	0.95	0	0.10	0.85	44.72	-2.40	1.61	9.34	0.85	9.10	
Sector wise total				0.95	0	0.10	0.85	44.72	-2.40	1.61	9.34	0.85	9.10	9.10

Total B (All sector wise working Statutory Corporations)															
Grand Total (A + B)					64.17	69.58	0.79	-6.20	118.87	-6.34	2.19	-5.59	1299.78	63.38	4.88
C. Non working Government Companies															
AGRICULTURE & ALLIED															
9	Sikkim Livestock Processing and Development Corporation (SLPDC)	2007-08	2008-09		-0.02	0	0.04	-0.06	0.01	0	0.69	-0.95	1.13	-0.06	-
10	Sikkim Flour Mills Limited (SFML)	1994-95	1995		0	0	0	0	0	0	0.60	-0.13	2.44	0	-
Sector wise total															
					-0.02	0	0.04	-0.06	0.01	0	1.29	-1.08	3.57	-0.06	-
SERVICES															
11	Chandimari Workshop and Automobiles Limited (CWAL)	1994-95	1997		-0.10	0	0.04	-0.14	0	0	0	-0.02	0.30	-0.14	-
Sector wise total															
					-0.10	0	0.04	-0.14	0	0	0	-0.02	0.30	-0.14	-
MANUFACTURING															
12	Sikkim Jewels Limited (SJL)	2012-13	2013-14		-1.08	0	0	-1.08	0	0	15.25	-15.89	0.06	-1.08	-
13	Sikkim Time Corporation Limited (STCO)	2012-13	2013-14		-2.23	0	0	-2.23	0	0	23.49	-21.42	2.80	-2.23	-
14	Sikkim Precision Industries Limited (SPL)	2012-13	2013-14		-0.64	0	0	-0.64	0	0	4.39	-3.53	0.86	-0.64	-
Sector wise total															
					-3.95	0.00	0.00	-3.95	0.00	0.00	43.13	-40.84	3.72	-3.95	-
Total C (All sector wise non working Government Companies)															
					-4.07	0.00	0.08	-4.15	0.01	0.00	44.42	-41.94	7.59	-4.15	-
D. Non working Statutory Corporations															
MANUFACTURING															
15	Sikkim Mining Corporation (SMC)**	2010-11	2012-13		0	0.00	0	0	0	0	12.50	-11.88	5.26	-	-
Sector wise total															
					0	0.00	0	0	0	0	12.50	-11.88	5.26	-	-
Total D (All sector wise non working Statutory Corporations)															
					0	0.00	0	0	0	0	12.50	-11.88	5.26	-	-
Grand Total (C + D)															
					-4.07	0.00	0.08	-4.15	0.01	0.00	56.92	-53.82	12.85	-4.15	-
Grand Total (A + B + C + D)															
					78.79	87.49	6.30	-15.00	143.92	-9.21	114.49	-90.29	1685.86	72.49	4.30

Impact of accounts comments include the net impact of comments of Statutory Auditors and CAG and is denoted by (+) increase in profit/ decrease in losses (-) decrease in profit/ increase in losses.

@ Capital employed represents Shareholder's Fund plus Long Term Borrowings.

\$ Return on capital employed has been worked out by adding back the interest charged to profit and loss account to profit/loss figures.

**The mining operations have been discontinued since January 2007, thereafter the financial statements have been prepared under the principles of "Discontinuing operations".

Appendix 3.1.3

Statement showing grants and subsidy received/receivable, guarantees received, waiver of dues, loans written off and loans converted into equity during the year and guarantee commitment at the end of March 2013

(Referred to in paragraph 3.1.9, Page 80)

(Figures in column 3(a) to 6(d) are ₹ in crore)

Sl. No.	Sector & Name of the Company	Equity/ loans received out of budget during the year		Grants and subsidy received during the year				Guarantees received during the year and commitment at the end of the year [@]		Waiver of dues during the year			
		Equity	Loans	Central Government	State Government	Others	Total	Received	Commitment	Loans repayment written off	Loans converted into equity	Interest/penal interest waived	Total
(1)	(2)	3 (a)	3 (b)	4 (a)	4 (b)	4 (c)	4 (d)	5 (a)	5 (b)	6 (a)	6 (b)	6 (c)	6 (d)
A. Working Government Companies													
AGRICULTURE & ALLIED													
1	Sikkim Poultry Development Corporation	0	0.00	0.00	0.00	0.00	0.00	0	0	0	0	0	0.00
2	Sikkim Hatcheries Limited	0	0.00	0.00	0.00	0.00	0.00	0	0	0	0	0	0.00
Sector wise total		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FINANCE													
3	Sikkim Schedules Castes, Scheduled Tribes and Other Backward Classes Development Corporation Limited	0.00	0.00	0	0	0	0	1.07	31.14	0	0	0	0
Sector wise total		0.00	0.00	0.00	0.00	0.00	0.00	1.07	31.14	0.00	0.00	0.00	0.00
INFRASTRUCTURE													
4	Sikkim Industrial Development and Investment Corporation Limited	0	0.00	0.00	0	0	0.00	0.00	131.70	0.84	0.00	0.12	0.96
Sector wise total		0.00	0.00	0.00	0.00	0.00	0.00	0.00	131.70	0.84	0.00	0.12	0.96
POWER													
5	Sikkim Power Development Corporation	0	0.00	2.53	0	0	2.53	0	0	0	0	0	0
Sector wise total		0	0.00	2.53	0	0	2.53	0	0	0	0	0	0
SERVICE													
6	Sikkim Tourism Development Corporation	0	0	0	0	0	0	0	0	0	0	0	0
Sector wise total		0	0	0	0	0	0	0	0	0	0	0	0
Total A (All sector wise working Government Companies)		0.00	0.00	2.53	0.00	0.00	2.53	1.07	162.84	0.84	0.00	0.12	0.96

B. Working Statutory Corporations											
FINANCE											
7	State Bank of Sikkim	0	0	0	0	0	0	0	0	0	0.26
Sector wise total		0	0	0	0	0	0	0	0	0	0.26
SERVICE											
8	State Trading Corporation of Sikkim	0	0	0	0	0	0	0	0	0	0
Sector wise total		0	0	0	0	0	0	0	0	0	0
Total B (All sector wise working Statutory Corporations)		0	0	0	0	0	0	0	0	0	0.26
Grand Total (A + B)		0.00	0.00	2.53	0.00	0.00	2.53	1.07	0.84	0.00	1.22
C. Non working Government Companies											
AGRICULTURE & ALLIED											
9	Sikkim Livestock Processing and Development Corporation	0	0	0	0	0	0	0	0	0	0
10	Sikkim Flour Mills Limited	0	0	0	0	0	0	0	0	0	0
Sector wise total		0	0	0	0	0	0	0	0	0	0
SERVICES											
11	Chandman Workshop and Automobiles Limited	0	0	0	0	0	0	0	0	0	0
Sector wise total		0	0	0	0	0	0	0	0	0	0
MANUFACTURING											
12	Sikkim Jewels Limited	0.00	0	0	0	0	0	0	0	0	0
13	Sikkim Time Corporation Limited	0.00	0.00	0	0	0	0	0	0	0	0
14	Sikkim Precision Industries Limited	0.00	0.00	0	0	0	0	0	0	0	0
Sector wise total		0.00	0.00	0	0.00	0	0.00	0	0	0	0
Total C (All sector wise non working Government Companies)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. Non working Statutory Corporations											
MANUFACTURING											
15	Sikkim Mining Corporation	0	0	0	0	0	0	0	0	0	0
Sector wise total		0	0	0	0	0	0	0	0	0	0
Total D (All sector wise non working Statutory Corporations)		0	0	0	0	0	0	0	0	0	0
Grand Total (A + B + C + D)		0.00	0.00	2.53	0.00	0.00	2.53	0.00	0.84	0.00	1.22

* Figures indicate total guarantees outstanding at the end of the year.

Appendix 3.1.4
Statement showing financial position of Statutory Corporations
(Referred to in paragraph 3.1.14, Page 81)

(₹ in crore)

1. State Bank of Sikkim			
Particulars	2008-09	2009-10	2010-11
A. Liabilities			
Paid up Capital	0.58	0.58	0.58
Reserves and surplus	0.72	1.23	1.23
Deposits	970.79	1475.77	1295.39
Borrowings:			
Reserve Bank of India	0.00	0.00	0.00
Other Banks	48.06	77.16	6.56
Other Institutions and Agencies	0.00	0.00	0.00
Other liabilities and provisions	66.29	73.16	86.14
TOTAL - A	1,086.44	1,627.90	1,389.90
B. Assets			
Cash and Bank Balances	725.80	1267.78	1018.24
Investments	44.16	41.05	12.45
Loans and Advances	264.54	280.88	291.48
Net fixed assets	3.38	3.19	2.96
Other assets	38.13	28.73	51.44
Accumulated loss	10.43	6.27	13.33
Miscellaneous expenditure	0.00	0.00	0.00
TOTAL - B	1,086.44	1,627.90	1,389.90
C. Capital Employed*	1009.72	1548.47	1290.44
2. State Trading Corporation of Sikkim			
Particulars	2008-09	2009-10	2010-11
A. Liabilities			
Paid up Capital	1.61	1.61	1.61
Reserve and surplus	6.88	6.87	7.73
Current Liabilities and Provisions	67.57	61.64	78.14
TOTAL - A	76.06	70.12	87.48
B. Assets			
Net fixed asset	0.51	0.57	0.63
Current assets, loans and advances	75.55	69.55	86.85
Inter branch transaction	0.00	0.00	0.00
TOTAL - B	76.06	70.12	87.48
C. Capital Employed*	8.49	8.48	9.34

Source: As per the approved accounts of the PSUs

* Capital employed represents Shareholders' Fund plus Long Term Borrowings.

Appendix 3.1.5
Statement showing working results of Statutory Corporations

(Referred to in paragraph 3.1.14, Page 81)

(₹ in crore)

1. State Bank of Sikkim				
Particulars		2008-09	2009-10	2010-11
1	Income			
	a) Interest on loan	57.80	77.11	74.15
	b) Other income	6.48	7.32	6.78
	<i>Total - 1</i>	64.28	84.43	80.93
2	Expenses			
	a) Interest expended	47.26	64.32	69.58
	b) Operating expenses, Provisions and Contingencies	10.32	12.10	18.37
	c) Other expenses	0	0	0
	<i>Total - 2</i>	57.58	76.42	87.95
3	Profit (+)/Loss (-) before tax (1-2)	6.70	8.01	-7.02
4	Prior period adjustments	0	-2.33	-0.03
5	Provision for tax	0	0	0
6	Profit (+)/Loss (-) after tax	6.70	5.68	-7.05
7	Other appropriation	0.61	0.52	0
8	Amount available for dividend	6.09	5.16	-7.05
9	Dividend paid/payable	1.00	1.00	0
10	Total return on Capital employed	53.96	70.00	62.53
11	Percentage of return on Capital employed	6.29	5.46	4.85
2. State Trading Corporation of Sikkim				
Particulars		2008-09	2009-10	2010-11
1	Income			
	a) Sale of trading goods	11.42	14.28	44.72
	b) Commission	2.60	2.47	2.81
	c) Other income	0.28	0.20	0.38
	d) Increase (+)/Decrease (-) in stock	(+) 0.22	(+) 0.25	(-) 0.13
	<i>Total - 1</i>	14.52	17.20	47.78
2	Expenses			
	a) Purchase of Trading Goods	10.89	12.85	41.96
	b) Trade Expenses	0.29	0.52	0.54
	c) Establishment Expenses	1.68	3.20	2.96
	d) Other Expenses	2.52	0.62	1.02
	<i>Total - 2</i>	15.38	17.19	46.48
3	Profit (+)/Loss (-) before tax (1-2)	-0.86	0.01	1.30
4	Provision for tax	0.00	0	0.43
5	Prior period adjustments	-0.01	-0.01	-0.02
6	Other appropriation	-	-	-
7	Amount available for dividend	-	-	0.85
8	Dividend for the year	-	-	-
9	Total return on Capital employed	**	**	0.85
10	Percentage of return on Capital employed	-	-	9.10

***negative figures*

(Source: As per the accounts of the PSUs.)

Appendix 4.1

Statement showing the details of tax deposited

(Reference: Paragraph 4.5, Page 100)

Period		Gross sale (₹)	Due date	Tax due @ 20% (₹)	Date of payment	Payment made (₹)
From	To					
01.04.2006	30.06.2006	12824161	Jul-06	2564832	-	-
01.07.2006	30.09.2006	21101686	Oct-06	4220337	-	-
01.10.2006	31.12.2006	20986976	Jan-07	4197395	-	-
01.01.2007	31.03.2007	26013167	Apr-07	5202633	-	-
01.04.2007	30.06.2007	33939643	Jul-07	6787929	21.09.2007	343000
01.07.2007	30.09.2007	45698739	Oct-07	9139748	-	-
01.10.2007	31.12.2007	64255123	Jan-08	12851025	-	-
01.01.2008	31.03.2008	64070818	Apr-08	12814164	03.03.2008	1500000
01.04.2008	30.06.2008	38639897	Jul-08	7727979	-	-
01.07.2008	30.09.2008	51172325	Oct-08	10234465	-	-
01.10.2008	31.12.2008	66125992	Jan-09	13225198	-	-
01.01.2009	31.03.2009	75555554	Apr-09	15111111	-	-
01.04.2009	30.06.2009	41913852	Jul-09	8382770	-	-
01.07.2009	30.09.2009	64459707	Oct-09	12891941	-	-
01.10.2009	31.12.2009	70936809	Jan-10	14187362	-	-
01.01.2010	31.03.2010	88907956	Apr-10	17781591	05.04.2010	4432907
01.04.2010	30.06.2010	67578382	Jul-10	13515676	-	-
01.07.2010	30.09.2010	86039081	Oct-10	17207816	13.10.2010	2000000
01.10.2010	31.12.2010	117438363	Jan-11	23487672	08.02.2011	1500000
01.01.2011	31.03.2011	132354318	Apr-11	26470864	15.02.2011	2500000
Enhancement of turnover		23,80,02,510	Apr-11	4,76,00,502	26.02.2011	2500000
					01.03.2011	2500000
Total (A)		142,80,15,059		28,56,03,012	-	1,72,75,907
					14.09.2011	2500000
					06.03.2012	5000000
					06.03.2012	5000000
					07.03.2012	3080934
					24.03.2012	4000000
					26.03.2012	5000000
					31.03.2012	3404373
					21.09.2012	7000000
					11.10.2012	4000000
					12.10.2012	2510947
					15.10.2012	11168540
					15.10.2012	1563
					25.10.2012	4000000
					15.11.2012	3459095
Total (B)						6,01,25,452
Grand Total (A+B)						7,74,01,359

Appendix 4.2

Statement showing the purchase of cement and MS rod by M/s Golden Cross Pharma Pvt. Limited, Rorathang

(Reference: Paragraph 4.6, Page 101)

Year and commodity with rate of tax	Total value of purchase (₹)	Amount of VAT (₹)
Cement @ 12.5% VAT		
2007-08	2,72,18,125	34,02,266
2008-09	2,71,42,580	33,92,823
2009-10	1,01,42,383	12,67,798
2010-11	3,40,435	42,554
2011-12	1,20,400	15,050
Total (A)	6,49,63,923	81,20,490
MS Rod @ 4 % VAT		
2007-08	6,98,27,106	27,93,084
2008-09	0	0
2009-10	0	0
2010-11	0	0
2011-12	0	0
Total (B)	6,98,27,106	27,93,084
Grand Total (A+B)	13,47,91,029	1,09,13,574

Appendix 4.3

Statement showing the details of non-payment of tax by the works contractors

(Reference: Paragraph 4.7, Page 102)

Sl. No.	Name of the Firm	Name of the work	Work Order (WO) issued on	Period of completion of work	Value of work (₹)
1	M/s Deecon India Pvt. Ltd	Construction of Girls' Hostel and Utility Block and Guest House and Related site development with Internal Roads and Retaining Wall etc. consisting of Civil Works such as Earth Work etc..for College of Agricultural Engineering & Post Harvest Technology at Marchak, Gangtok, Sikkim for Central Agricultural University	27.12.2006	18 months from the date of receipt of WO i.e., June 2008	6,13,27,554.34
2	-do-	Construction of Academic & Administrative Complex- South Block, Classroom & Tutorials – South Block, Boys Hostel and Utility Block and Related Site Development with Internal Road and retaining wall etc consisting of Civil Works such as Earth Work in Excavation, Pcc,Rec, Form works etc for College of Agricultural Engineering & Post Harvest Technology at Marchak, Gangtok, Sikkim for Central Agricultural University	22.12.2006	18 months from the date of receipt of WO i.e., June 2008	12,14,64,758.26
3	M/s North East Engineering & Associates	Providing Water Supply & Fencing/Boundary Wall around Girls' Hostel External in the Campus of Central Agricultural University at RaniPool, Marchak, Gangtok	29.12.2008	06 months from the date of receipt of WO i.e., June 2009	82,61,646.95
Total					₹ 19,10,53,959

TDS to be deducted at source @ 2 per cent on ₹19,10,53,959 X 2% = ₹38,21,079

Appendix 5.1

Audit conducted during 2012-13 under General Sector

(Reference: Paragraph 5.2; Page 105)

(₹ in crore)

Name of the unit	Expenditure of the unit (i.e. expenditure of the unit for the financial year for which audit conducted)			
	2009-10	2010-11	2011-12	2012-13
Finance Revenue & Expenditure Department (Commercial Tax Division)	13.62	13.74	7.58	-
Principal Resident Commissioner, New Delhi	-	-	3.98	-
Dy. Inspector General, Prison	3.44	2.78	3.06	-
Chief Election Officer, Election Department	-	-	2.59	-
Secretary, Home Department	-	-	16.10	-
Finance, Revenue & Expenditure Department	-	-	4.73	-
Secretary State Excise (Abkari) Department	5.02	5.23	5.33	-
Commandant, Indian Reserve Battalion (3 rd Battalion)	-	3.95	13.40	-
Additional Inspector General of Police, Check post	-	-	9.27	-
Secretary, Law & Parliamentary Affairs Department	-	-	4.49	-
Secretary, Sikkim Government Press	-	5.09	5.59	-
Inspector General of Police Wireless Branch	5.61	4.74	4.91	-
Superintendent of Police Reserve Line	-	13.32	16.21	-
Commandant, Sikkim Fire Service	-	4.34	4.29	-
Secretary, Sikkim Legislative Assembly	-	-	14.19	-
Commandant Sikkim Armed Police	-	31.83	32.49	-
Inspector General of Police, Special Branch	-	6.08	6.97	-
Director, State Lotteries	-	-	34.84	-
Secretary, Mines & Geology	-	-	2.53	3.15
Secretary, Sports & Youth Affairs Department	-	-	14.90	16.31
Secretary Information & Public Relation Department	-	-	8.01	11.60
Secretary, Science & Technology Department	-	-	1.33	1.84
Secretary, Personal Adm. Reform Training	-	-	-	8.32
Secretary, Information & Technology (IT) Department	-	-	2.52	-
Total	27.69	91.10	219.31	41.22