

## Appendices

### Appendix 1.1: Part A State Profile (Reference: Page 1)

| <b>General Data</b> |  |  |                 |
|---------------------|--|--|-----------------|
| <b>Sl. No</b>       | <b>Particulars</b>   |  | <b>Figures</b>  |
| 1                   | Area   |  | 7,096 sq. km    |
|                     | Population   |  |                 |
| 2                   | a.   | As per 2001 Census   | 5.40 lakh       |
|                     | b.   | As per 2011 Census   | 6.11 lakh       |
| 3                   | a.   | Density of Population (2001 Census)<br>(All India Density = 325 person per sq. km) | 77              |
|                     | b.   | Density of Population (2011 Census)<br>(All India Density = 382 person per sq. km) | 86              |
| 4                   | Population below poverty line<br>(All India Average = 27.5 per cent)                   | As on March 2011   | 13.10 per cent  |
| 5                   | a.   | Literacy (2001 Census)<br>(All India Average = 64.8 per cent)                      | 69.68 per cent  |
|                     | b.   | Literacy (2011 Census)<br>(All India Average = 74.0 per cent)                      | 82.20 per cent  |
| 6                   | Infant mortality (per 1000 live births)<br>(All India Average 42 per 1000 live births) |  | 24              |
| 7                   | Gross State Domestic Product (GSDP) 2012-13 at current prices                          |  | ₹ 9956.54 crore |
| 8                   | Per capita GSDP CAGR (2002-03 to 2012-13)  | Sikkim   | 14.75 %         |
| 9                   | GSDP CAGR (2002-03 to 2012-13)   | Sikkim   | 0.30 %          |
| 10                  | Population Growth (2002-2012)  | Sikkim   | 13.15 %         |

**Appendix 1.1: Part B**  
**Layout of Finance Accounts**  
*(Reference: Paragraph 1.1, Page 2)*

Finance Accounts is prepared in two volumes with volume 1 presenting the summarised financial statements of Government and volume 2 presenting the detailed statements. The layout is detailed below. Further, volume 2 contains details such as comparative expenditure on salaries and subsidies by major head, grants in aid and assistance given by the State Government, externally aided projects, expenditure on plan scheme, direct transfer of Central scheme funds to implementing agencies, summary of balances, financial results of irrigation schemes, commitments on incomplete public works contracts and maintenance expenditure which are bought out in various appendices.

| Statement | Layout  |
|-----------|---|
| 1         | Summarised Financial position of the State giving cumulative figures of assets and liabilities of the Government as at the end of 2012-13   |
| 2         | Summary of Receipts and Disbursements during the year in all the three parts of accounts of Government.   |
| 3         | Summary of receipts under Consolidated Fund, grants from Government of India and Capital, Public Debt and Other receipts  |
| 4         | Summary of expenditure for the current year under various sector of Consolidated Fund of State.   |
| 5         | Details of capital expenditure major head wise incurred during and to the end of 2012-13  |
| 6         | Summary of the debt position of the State including borrowing from internal debt, Government of India, other obligations and servicing of debt.   |
| 7         | Summary of loans and advances given by the State Government during the year and repayments made, recoveries in arrears, etc.  |
| 8         | Summarised statement of Grants-in-aid given by Government, both in cash and in kind and also grants released for creation of capital assets.  |
| 9         | Summary of guarantees given by the government for repayment of loans etc., raised by statutory corporation, local bodies and other institutions.  |
| 10        | Distribution of expenditure between charged and voted   |
| 11        | Detailed account of revenue and capital receipts by minor heads.  |
| 12        | Detailed account of revenue expenditure by minor heads under non-plan, plan and centrally sponsored scheme separately.  |
| 13        | Detailed accounts of capital expenditure by minor heads under non-plan, plan and centrally sponsored scheme separately during the year and total expenditure to the end of 2012-13  |
| 14        | Details of investments of the State Government in Statutory Corporations, Government companies, other joint stock companies, co-operative banks, societies, etc., up to the end of 2012-13 and also the comparative summary of investment between the share capital and debentures. |
| 15        | Detailed account on borrowings and other liabilities showing public debt and other interest bearing obligation during and up to the end of 2012-13, maturity profile, repayment schedule and interest rate profile.   |
| 16        | Detailed account of Loans and advances given by the Government of Sikkim, the amount of loan repaid during the year, the balance as on 31 March 2013 and also loans advanced during the year for plan purpose and centrally sponsored schemes.                                      |
| 17        | Detailed account on sources and application of funds other than on revenue account  |
| 18        | Detailed account on contingency fund and public account transactions  |
| 19        | Details of earmarked balance of reserve funds.  |

**Appendix 1.1: Part C**  
**Structure of Government Accounts**  
*(Reference: Paragraph 1.1, Page 2)*

**The accounts of the State Government are kept in three parts viz., Consolidated Fund, Contingency Fund and Public Account**

**Part I: Consolidated Fund:** All revenues received by the State Government, all loans raised by issue of treasury bills, internal loans and all moneys received by the Government in repayment of loans shall form one Consolidated Fund entitled the Consolidated Fund of the State established under Article 266 (1) of the Constitution of India.

**Part II: Contingency Fund:** Contingency Fund of the State established under Article 267(2) of the Constitution is in the nature of an imprest placed at the disposal of the Governor to enable him to make advances to meet urgent unforeseen expenditure, pending authorisation by the Legislature. Approval of the Legislature for such expenditure and for withdrawal of an equivalent amount from the Consolidated Fund is subsequently obtained, whereupon the advances from the Contingency Fund are recouped to the fund.

**Part III: Public Account:** Receipts and disbursements in respect of certain transaction such as small savings, provident funds, reserve funds, deposits, suspense, remittances etc., which do not form part of the Consolidated Fund, are kept in the Public Account set up under Article 266(2) of the Constitution and are not subject to vote by the State Legislature.

**List of terms used in Chapter I and basis for their calculation**

| Terms   | Basis of calculation   |
|---|--|
| Buoyancy of a parameter                                       |  |
| Buoyancy of a parameter (X) with respect to another parameter | Rate of Growth of the parameter (X) /Rate of Growth of the parameter (Y)   |
| Rate of Growth (ROG)  | (Current year Amount/Previous year Amount – 1) *100  |
| Average   | Trend of growth over a period of 5 years   |
| Share shift/Shift rate of a parameter                         | Trend of percentage shares, over a period of 5 years, of the parameter In Revenue or Expenditure as the case may be  |
| Development Expenditure                                       | Social Services + Economic Services  |
| Weighted Interest Rate (Average interest paid by the State)   | Interest payment / [(amount of previous year's Fiscal Liabilities + current year's Fiscal Liabilities)/2]*100  |
| Interest spread   | GSDP growth - Weighted Interest rates  |
| Quantum spread  | Debt stock * Interest Spread/100   |
| Interest received <i>as per cent</i> to loans outstanding     | Interest received / [(opening balance + closing balance of loans and advances)/2]* 100   |
| Revenue deficit   | Revenue receipt - revenue expenditure  |
| Fiscal deficit  | Revenue Expenditure + Capital Expenditure + Net Loans and Advances - Revenue Receipts - Miscellaneous Capital Receipts   |
| Primary deficit   | Fiscal deficit - Interest payments   |
| Balance from current revenue (BCR)                            | Revenue receipts <i>minus</i> plan grants and non-plan revenue expenditure excluding debits under 2048 - Appropriation for reduction or avoidance of debt.   |
| Compound Annual Growth Rate (CAGR)                            | The compound annual growth rate is calculated by taking the $n^{\text{th}}$ root of the total percentage growth rate, where n is the number of years in the period being considered. $CAGR = [Ending\ Value/Beginning\ Value]^{1/(\text{no. of years})} - 1$                                       |
| GSDP  | GSDP is defined as the total income of the State or the market value of goods and services produced using labour and all other factors of production at current prices.  |
| Buoyancy ratio  | Buoyancy ratio indicates the elasticity or degree of responsiveness of a fiscal variable with respect to a given change in the base variable. For instance, revenue buoyancy at 0.7 implies that revenue receipts tend to increase by 0.7 percentage points, if the GSDP increases by one percent. |

| Terms                              | Basis of calculation  |
|------------------------------------|---|
| Core Public and Merit goods        | <p>Core public goods are which all citizens enjoy in common in the sense that each individual's consumption of such goods lead to no subtractions from any other individual's consumption of that goods, e.g. enforcement of law and order, security and protection of our rights; pollution free air, other environmental good, road infrastructure etc. Merit goods are commodities that the public sector provides free or at subsidised rates because an individual or society should have them on the basis of some concept of need, rather than ability and willingness to pay the Government and therefore wishes to encourage their consumption. Examples of such goods include the provision of free or subsidised food for the poor to support nutrition, delivery of health services to improve quality of life and reduce morbidity, providing basic education to all, drinking water and sanitation, etc.</p> <p>The analysis of expenditure data is disaggregated into developmental and non-developmental expenditure. All expenditure relating to Revenue Account, Capital Outlay and Loans and Advances is categorised into social services, economic services and general services. Broadly, the social and economic services constitute developmental expenditure, while expenditure on general services is treated as non-developmental expenditure</p> |
| Debt Sustainability                | <p>The Debt sustainability is defined as the ability of the State to maintain a constant debt- GSDP ratio over a period of time and also embodies the concern about the ability to service its debt. Sustainability of debt therefore also refers to sufficiency of liquid assets to meet current or committed obligations and the capacity to keep balance between costs of additional borrowings with returns from such borrowings. It means that rise in fiscal deficit should match with the increase in capacity to service the debt.</p>  |
| Debt Stabilisation                 | <p>A necessary condition for stability states that if the rate of growth of economy exceeds the interest rate or cost of public borrowings, the debt-GSDP ratio is likely to be stable provided primary balances are either zero or positive or are moderately negative. Given the rate spread (GSDP growth rate - interest rate) and quantum spread (Debt*rate spread), debt sustainability condition states that if quantum spread together with primary deficit is zero, debt-GSDP ratio would be constant or debt would stabilise eventually. On the other hand, if primary deficit together with quantum spread turns out to be negative, debt-GSDP ratio would be rising and in case it is positive, debt-GSDP ratio would eventually be falling.</p>   |
| Non-debt receipts                  | <p>Adequacy of incremental non-debt receipts of the State to cover the incremental interest liabilities and incremental primary expenditure. The debt sustainability could be significantly facilitated if the incremental non-debt receipts could meet the incremental interest burden and the incremental primary expenditure.</p>  |
| Net availability of borrowed funds | <p>Defined as the ratio of the debt redemption (principal + interest payments) to total debt receipts and indicates the extent to which the debt receipts are used in debt redemption indicating the net availability of borrowed funds.</p>  |

**Appendix 1.2**  
**Time series data on the State Government finances**  
*(Reference: Paragraph 1.1, Page 2)*

(₹ in crore)

|  | 2008-09                           | 2009-10                           | 2010-11                          | 2011-12                          | 2012-13                          |
|--|-----------------------------------|-----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| <b>Part A. Receipts</b>  |                                   |                                   |                                  |                                  |                                  |
| <i>1. Revenue Receipts</i>                                       | 1,758.20                          | 2,345.37                          | 2151.70                          | 2872.11                          | <b>3288.36</b>                   |
| (i) Tax Revenue  | 199.19<br>(11.33)                 | 223.65<br>(9.54)                  | 279.54<br>(12.99)                | 293.92<br>(10.23)                | 435.48<br>(13.24)                |
| Taxes on Sales, Trade, etc.                                      | 101.14<br>(50.78)                 | 121.07<br>(54.13)                 | 142.74<br>(51.1)                 | 124.19<br>(42.25)                | 227.08<br>(52.14)                |
| State Excise   | 46.47<br>(23.33)                  | 57.27<br>(25.61)                  | 70.64<br>(25.27)                 | 96.26<br>(32.75)                 | 111.12<br>(25.52)                |
| Taxes on Vehicles  | 6.94<br>(3.48)                    | 7.88<br>(3.52)                    | 10.66<br>(30.81)                 | 16.56<br>(5.63)                  | 16.38<br>(3.76)                  |
| Stamps and Registration fees                                     | 4.35<br>(2.18)                    | 4.48<br>(2.00)                    | 5.70<br>(2.04)                   | 8.27<br>(2.81)                   | 5.35<br>(1.23)                   |
| Land Revenue   | 1.95<br>(0.98)                    | 2.71<br>(1.21)                    | 7.33<br>(2.62)                   | 4.61<br>(1.57)                   | 5.66<br>(1.30)                   |
| Taxes on Income other than Corporation Tax                       | 16.16<br>(8.11)                   | 2.84<br>(1.26)                    | 4.94<br>(1.77)                   | 4.86<br>(1.65)                   | 6.73<br>(1.55)                   |
| Other Taxes  | 22.18<br>(11.14)                  | 27.40<br>(12.25)                  | 37.52<br>(13.42)                 | 39.17<br>(13.32)                 | 63.16<br>(14.50)                 |
| (ii) Non Tax Revenue   | 292.26<br>(16.62)                 | 447.42<br>(19.08)                 | 242.15<br>(11.25)                | 244.04<br>(8.50)                 | 302.00<br>(9.16)                 |
| (iii) State's share of Union taxes and duties                    | 364.20<br>(20.71)                 | 374.68<br>(15.98)                 | 524.99<br>(24.40)                | 611.65<br>(21.30)                | 698.48<br>(21.25)                |
| (iv) Grants in aid from Government of India                      | 902.55<br>(51.33)                 | 1299.62<br>(55.41)                | 1105.02<br>(51.36)               | 1722.50<br>(59.97)               | 1852.40<br>(56.33)               |
| <i>2. Miscellaneous Capital Receipts</i>                         | -                                 | -                                 | -                                | 42.25                            | -                                |
| <i>3. Recoveries of Loans and Advances</i>                       | 0.38                              | 0.30                              | 0.79                             | 0.03                             | 0.90                             |
| <i>4. Total Revenue and Non debt capital receipts (1+2+3)</i>    | <b>1,758.58</b><br><b>(83.90)</b> | <b>2,345.67</b><br><b>(85.68)</b> | <b>2152.49</b><br><b>(95.77)</b> | <b>2914.39</b><br><b>(97.08)</b> | <b>3289.26</b><br><b>(94.35)</b> |
| <i>5. Public Debt Receipts</i>                                   | 337.46<br>(16)                    | 392.11<br>(14.32)                 | 95.03<br>(4.23)                  | 87.44<br>(2.91)                  | 196.81<br>(5.65)                 |
| Internal Debt (excluding Ways and Means Advances and Overdrafts) | 337.01<br>(99.87)                 | 391.86<br>(99.94)                 | 94.96<br>(99.93)                 | 86.89<br>(99.37)                 | 195.22                           |
| Net transactions under Ways and Means Advances and Overdrafts    | -                                 | -                                 | -                                | -                                | -                                |
| Loans and Advances from Government of India                      | 0.45<br>(0.13)                    | 0.25<br>(0.06)                    | 0.07<br>(0.07)                   | 0.55<br>(0.63)                   | 1.59<br>(0.05)                   |
| <i>6. Total Receipts in the Consolidated Fund (4+5)</i>          | <b>2,096.04</b>                   | <b>2,737.78</b>                   | <b>2247.52</b>                   | <b>3001.83</b>                   | <b>3486.07</b>                   |
| <i>7. Contingency Fund Receipts</i>                              | -                                 | -                                 | -                                | 0.10                             | 0.00                             |
| <i>8. Public Account Receipts</i>                                | 2,414.37                          | 2967.70                           | 2915.63                          | 3808.95                          | 4059.44                          |
| <i>9. Total Receipts of the State (6+7+8)</i>                    | <b>4,510.41</b>                   | <b>5,705.48</b>                   | <b>5,163.14</b>                  | <b>6810.88</b>                   | <b>7545.51</b>                   |
| <b>Part B. Expenditure/Disbursement</b>                          |                                   |                                   |                                  |                                  |                                  |
| <i>10. Revenue Expenditure</i>                                   | 1380.55                           | 1829.02                           | 2011.92                          | 2429.61                          | <b>2507.39</b>                   |
| Plan   | 517.73                            | 572.68                            | 675.27                           | 748.38                           | 813.47                           |
| Non Plan   | 862.82                            | 1256.34                           | 1336.65                          | 1681.23                          | 1693.92                          |
| General Services (including interest payments)                   | 446.15<br>(32.32)                 | 657.61<br>(35.95)                 | 684.94<br>(34.04)                | 752.44<br>(30.97)                | 880.88<br>(35.13)                |
| Social Services  | 540.24                            | 691.28                            | 816.43                           | 1031.69<br>(42.46)               | 947.47<br>(37.79)                |
| Economic Services  | 394.15                            | 480.13                            | 497.61                           | 614.01<br>(25.27)                | 656.10<br>(26.17)                |
| Grants -in-aid and contributions                                 | 113.01                            | 187.46                            | 12.94                            | 31.47<br>(1.30)                  | 22.94<br>(0.91)                  |
| <i>11. Capital Expenditure</i>                                   | 611.78                            | 648.53                            | 451.07                           | 615.76                           | 842.35                           |
| Plan   | 611.78                            | 648.53                            | 451.07                           | 615.76                           | 842.35                           |
| Non Plan   | -                                 | -                                 | -                                | -                                | -                                |
| General Services   | 77.13                             | 88.87                             | 56.67                            | 25.29<br>(4.11)                  | 83.31<br>(9.89)                  |
| Social Services  | 190.54                            | 220.64                            | 165.85                           | 277.11<br>(45)                   | 291.22<br>(34.58)                |

|  |                 |                 |                |                   |                   |
|--|-----------------|-----------------|----------------|-------------------|-------------------|
| Economic Services  | 344.11          | 339.02          | 228.55         | 313.36<br>(50.89) | 467.82<br>(55.53) |
| 12. Disbursement of Loans and Advances                                 | 0.25            | 36.98           | 5.75           | 49.17             | 5.11              |
| <b>13. Total (10+11+12)</b>  | <b>1,992.58</b> | <b>2,514.53</b> | <b>2468.74</b> | <b>3094.54</b>    | <b>3354.85</b>    |
| 14. Repayments of Public Debt  | 76.28           | 86.29           | 73.23          | 48.66             | 71.12             |
| Internal Debt (excluding Ways and Means Advances and Overdrafts)       | 60.13           | 67.55           | 51.31          | 45.30             | 61.58             |
| Net transactions under Ways and Means Advances and Overdraft           | -               | -               | -              | -                 | -                 |
| Loans and Advances from Government of India                            | 16.15           | 18.74           | 21.92          | 3.36              | 0.22              |
| 15. Appropriation to Contingency Fund                                  | -               | -               | -              | -                 | -                 |
| 16. Gross Expenditure on Lotteries                                     | 913.05          | 909.02          | 895.61         | 800.53            | 504.96            |
| 17. Total disbursement out of Consolidated Fund (13+14+15 +16)         | <b>2,981.91</b> | <b>3,509.84</b> | <b>3437.58</b> | <b>3943.73</b>    | <b>3930.93</b>    |
| 18. Contingency Fund disbursements                                     | 0               | 0               | 0.10           | 0                 | 0                 |
| 19. Public Account disbursements                                       | 2,305.07        | 2,784.90        | 2898.78        | 3487.98           | 4000.92           |
| <b>20. Total disbursement by the State (17+18+19)</b>                  | <b>5,286.98</b> | <b>6,294.74</b> | <b>6339.96</b> | <b>7431.71</b>    | <b>7931.85</b>    |
| <b>Part C: Deficits</b>  |                 |                 |                |                   |                   |
| 21. Revenue Deficit (-)/Revenue Surplus (+) (1-10)                     | <b>377.65</b>   | <b>516.35</b>   | <b>139.78</b>  | <b>442.50</b>     | <b>780.97</b>     |
| 22. Fiscal Deficit (-)/Fiscal Surplus (+) (4-13)                       | <b>-234.00</b>  | <b>-168.86</b>  | <b>-316.25</b> | <b>-180.15</b>    | <b>-65.59</b>     |
| 23. Primary Deficit (22-24)  | <b>-91.36</b>   | <b>-14.43</b>   | <b>-129.48</b> | <b>10.68</b>      | <b>133.33</b>     |
| <b>Part D: Other data</b>  |                 |                 |                |                   |                   |
| 24. Interest Payments (included in revenue expenditure)                | 142.64          | 154.43          | 186.77         | 190.83            | 198.92            |
| 25. Financial Assistance to local bodies etc.                          | 11.53           | 21.06           | 247.87         | 252.39            | 227.89            |
| 26. Ways and Means Advances/Overdraft availed (days)                   | -               | -               | -              | -                 | -                 |
| 27. Interest on Ways and Means Advances/ Overdraft                     | -               | -               | -              | -                 | -                 |
| 28. Gross State Domestic Product (GSDP)                                | 3,229.08        | 6,132.76        | 7,411.57       | 8,616.23*         | 9,956.54**        |
| 29. Outstanding Fiscal liabilities (yearend)                           | 2,155.70        | 2762.35         | 2797.50        | 3160.76           | 3344.97           |
| 30. Outstanding guarantees (yearend) (including interest)              | 75.00           | 77.58           | 276.42         | 164.21            | 187.72            |
| 31. Maximum amount guaranteed (yearend)                                | 75.00           | 75.00           | 246.69         | 163.72            | 186.42            |
| 32. Number of incomplete projects                                      | 144             | 142             | 138            | 113               | 416               |
| 33. Capital blocked in incomplete projects                             | 681.40          | 586.67          | 294.16         | 348.31            | 794.93            |
| <b>Part E: Fiscal Health Indicators</b>                                |                 |                 |                |                   |                   |
| <b>I Resource Mobilisation</b>   |                 |                 |                |                   |                   |
| Revenue Receipts/GSDP  | 0.54            | 0.38            | 0.30           | 0.34              | 0.33              |
| Own Tax Revenue/GSDP   | 0.06            | 0.04            | 0.04           | 0.03              | 0.04              |
| Own Non-Tax Revenue/GSDP   | 0.09            | 0.07            | 0.03           | 0.03              | 0.03              |
| State's share in Central taxes and Duties/GSDP                         | 0.11            | 0.06            | 0.07           | 0.07              | 0.07              |
| <b>II Expenditure Management</b>                                       |                 |                 |                |                   |                   |
| Total Expenditure/GSDP   | 0.62            | 0.41            | 0.35           | 0.37              | 0.33              |
| Total Expenditure/Revenue Receipts                                     | 1.13            | 1.07            | 1.15           | 1.08              | 1.02              |
| Revenue Expenditure/Total Expenditure                                  | 0.69            | 0.73            | 0.81           | 0.79              | 0.76              |
| Expenditure on Social Services/Total Expenditure                       | 0.37            | 0.36            | 0.40           | 0.42              | 0.28              |
| Expenditure on Economic Services/Total Expenditure                     | 0.37            | 0.33            | 0.29           | 0.30              | 0.09              |
| Capital Expenditure/Total Expenditure                                  | 0.31            | 0.26            | 0.18           | 0.20              | 0.19              |
| Capital Expenditure on Social and Economic Services/Total Expenditure. | 0.27            | 0.22            | 0.16           | 0.19              | 0.23              |
| <b>III Management of Fiscal Imbalances</b>                             |                 |                 |                |                   |                   |
| Revenue deficit (surplus)/GSDP   | 0.12            | 0.08            | 0.02           | 0.05              | 0.08              |
| Fiscal deficit/GSDP  | -0.07           | -0.03           | -0.04          | -0.02             | -0.01             |
| Primary Deficit (surplus) /GSDP  | -0.03           | -0.002          | -0.02          | 0.001             | 0.01              |
| Revenue Deficit/Fiscal Deficit   | -1.61           | -3.06           | -0.44          | -2.46             | 11.90             |
| <b>IV Management of Fiscal Liabilities</b>                             |                 |                 |                |                   |                   |
| Fiscal Liabilities/GSDP  | 0.67            | 0.45            | 0.39           | 0.38              | 0.34              |
| Fiscal Liabilities/RR  | 1.23            | 1.18            | 1.30           | 1.10              | 1.02              |
| <b>V Other Fiscal Health Indicators</b>                                |                 |                 |                |                   |                   |
| Return on Investment   | 1.31            | 0.46            | 2.37           | -                 | -                 |
| Balance from Current Revenue (Rupees in crore)                         | 71.17           | 169.80          | -156.65        | -173.89           | 19.41             |
| Financial Assets/Liabilities   | 2.07            | 2.11            | 2.11           | 2.13              | 1.89              |

\* Provisional Estimate

\*\* Quick Estimate

### Appendix 1.3 Abstract of Receipts and Disbursements for the year 2012-13

(Reference: Paragraph 1.2, Page 2)

₹ in crore)

| Receipts |   |         |         | Disbursements   |          |        |         |         |
|----------|---|---------|---------|---|----------|--------|---------|---------|
| 2011-12  |   | 2012-13 | 2011-12 |   | Non-Plan | Plan   | Total   | 2012-13 |
|          | Section A: Revenue  |         |         |   |          |        |         |         |
| 2872.11  | I-Revenue Receipts  | 3288.36 | 2429.61 | I-Revenue Expenditure   |          |        |         | 2507.39 |
| 293.92   | Tax revenue   | 435.48  | 783.91  | General Services  | 1341.80  | 44.03  | 1385.83 |         |
| 244.04   | Non-tax revenue   | 302.00  | 1031.69 | Social Services   | 543.97   | 403.50 | 947.47  |         |
| 611.65   | State's share of Union Taxes  | 698.48  | 489.54  | Education, Sports, Art and Culture.                                     | 376.88   | 151.45 | 528.33  |         |
| 345.74   | Non-Plan Grants   | 265.37  | 127.21  | Health and Family Welfare   | 84.38    | 57.99  | 142.37  |         |
| 1145.02  | Grants for State Plan Schemes   | 1345.21 | 76.09   | Water Supply, Sanitation, Housing and Urban Development                 | 20.21    | 125.60 | 145.81  |         |
| 172.09   | Grants for Central and Centrally Sponsored Plan Schemes                           | 190.69  | 5.33    | Information and Broadcasting  | 3.31     | 8.18   | 11.48   |         |
| 59.65    | Grants for Special Plan Schemes (North Eastern Council)                           | 51.13   | 19.12   | Welfare of Scheduled Caste, Scheduled tribes and Other Backward Classes | 4.38     | 15.60  | 19.98   |         |
|          |   |         | 3.64    | Labour and Labour Welfare   | 2.71     | 1.49   | 4.20    |         |
|          |   |         | 292.86  | Social Welfare and Nutrition  | 34.28    | 43.19  | 77.47   |         |
|          |   |         | 17.89   | Others  | 17.82    | -      | 17.82   |         |
|          |   |         | 614.01  | Economic Services   | 293.12   | 362.98 | 656.10  |         |
|          |   |         | 222.97  | Agriculture and Allied Activities                                       | 107.19   | 105.92 | 213.11  |         |
|          |   |         | 80.98   | Rural Development   | 1.68     | 107.60 | 109.28  |         |
|          |   |         | 0.48    | Special Programmes Areas  | 0.00     | 1.09   | 1.09    |         |
|          |   |         | 40.12   | Irrigation and Flood Control  | 2.42     | 52.76  | 55.18   |         |
|          |   |         | 97.98   | Energy  | 71.94    | 35.36  | 107.30  |         |
|          |   |         | 46.60   | Industry and Minerals   | 12.52    | 12.77  | 25.29   |         |
|          |   |         | 97.79   | Transport   | 85.49    | 21.75  | 107.24  |         |
|          |   |         | 2.82    | Science Technology and Environment                                      | 0.01     | 1.60   | 1.61    |         |
|          |   |         | 24.27   | General Economic Services   | 8.95     | 27.06  | 36.01   |         |
|          | II-Revenue deficit carried over to Section- B                                     | -       | 442.50  | II-Revenue surplus carried over to Section-B                            | -        | -      | 780.97  | 780.97  |
| 2872.11  |   | 3288.36 | 2872.11 |   |          |        |         | 3288.36 |
|          | Section-B   |         |         |   |          |        |         |         |
| 930.01   | III-Opening Cash balance including Permanent Advances and Cash Balance Investment | 1048.63 | 615.76  | III-Capital Outlay  |          |        |         | 648.35  |
|          | IV-Miscellaneous Capital receipts   | 0.00    | 25.29   | General services  | -        | 83.31  | 83.31   |         |
|          |   |         | 277.11  | Social Services   | -        | 291.22 | 291.22  |         |
|          |   |         | 62.94   | Education, Sports, Art and Culture                                      | -        | 62.19  |         |         |
|          |   |         | 97.56   | Health and Family Welfare   | -        | 101.37 |         |         |
|          |   |         | 113.86  | Water Supply, Sanitation, Housing and Urban Development                 | -        | 126.22 |         |         |
|          |   |         |         | Information & Broadcasting  |          | 0.74   |         |         |

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|                |  |         |                |                |   |         |        |        |                |
|----------------|--|---------|----------------|----------------|---|---------|--------|--------|----------------|
|                |  |         |                | 1.30           | Welfare of Scheduled Caste, Scheduled tribes and Other Backward Classes | -       | 0.70   |        |                |
|                |  |         |                | 0.20           | Social Welfare  | -       | 0.00   |        |                |
|                |  |         |                | 1.25           | Others  | -       | 0.00   |        |                |
|                |  |         |                | 313.36         | Economic Services   |         | 467.83 | 467.83 |                |
|                |  |         |                | 17.47          | Agriculture and Allied Activities                                       | -       | 9.38   |        |                |
|                |  |         |                | 35.77          | Rural Development   |         | 20.04  |        |                |
|                |  |         |                | 17.87          | Special Areas Programmes  |         | 17.40  |        |                |
|                |  |         |                | 2.91           | Irrigation and Flood control  |         | 7.12   |        |                |
|                |  |         |                | 37.59          | Energy  |         | 43.66  |        |                |
|                |  |         |                | 2.13           | Industry and Minerals   |         | 4.19   |        |                |
|                |  |         |                | 142.29         | Transport   |         | 315.89 |        |                |
|                |  |         |                | -              | Science and Environment   |         | 0.51   |        |                |
|                |  |         |                | 57.33          | General Economic Services   |         | 49.64  |        |                |
| 0.03           | V-Recoveries of Loans and Advances                                 |         | 0.90           |                | IV- Loans and Advances Disbursements                                    |         |        |        | 5.11           |
|                | From Power Projects  |         |                |                | To Government Servants  |         |        |        |                |
|                | From Government Servants and                                       |         |                | 49.17          | To Others   |         |        |        | 5.11           |
|                | From Others  | 0.90    |                |                | V -Revenue deficit brought down   |         |        |        |                |
| 442.42         | VI-Revenue surplus brought down                                    |         | 1048.63        |                |   |         |        |        |                |
| 95.03          | VII-Public debt receipts   |         | 196.81         | 48.66          | VI-Repayment of Public Debt   |         |        |        | 71.12          |
|                | External debt  |         |                |                | External debt   |         |        |        |                |
| 86.89          | Internal debt other than ways and means and Advances and overdraft | 195.22  |                | 45.30          | Internal debt other than Ways and Means Advances and Overdraft          | 61.58   |        |        |                |
|                | Net transaction under Ways and Means Advances including over draft |         |                |                | Net transaction under Ways and Means Advances including overdraft       |         |        |        |                |
| 0.55           | Loans and Advances from Central Government                         | 1.59    |                | 3.36           | Repayment of Loans and Advances to Central Government                   | 0.13    |        |        |                |
| -              | VIII-Amount transferred to Contingency Fund                        | 0.00    | 0.00           | -              | VII-Expenditure from Contingency Fund                                   |         |        |        |                |
| 2915.63        | IX-Public Account Receipts   |         | 4059.44        | 3487.98        | VIII-Public Account disbursements                                       |         |        |        | 4000.92        |
| 162.67         | Small Savings and Provident fund                                   | 219.92  |                | 126.83         | Small Savings and Provident Funds                                       | 174.57  |        |        |                |
| 59.56          | Reserve funds  | 123.75  |                | 253.00         | Reserve Funds   | 131.97  |        |        |                |
| 1966.87        | Suspense and Miscellaneous   | 2382.07 |                | 2156.47        | Suspense and Miscellaneous  | 2340.05 |        |        |                |
| 675.10         | Remittance   | 1240.11 |                | 913.91         | Remittances   | 1300.21 |        |        |                |
| 51.43          | Deposits and Advances  | 93.59   |                | 37.77          | Deposits and Advances   | 54.12   |        |        |                |
|                |  |         |                |                | IX- Cash balance at the end   |         |        |        | 1048.63        |
|                |  |         |                | 930.01         | Cash in Treasuries and Local Remittances                                | 51.40   |        |        |                |
|                |  |         |                |                | Deposits with Reserve Bank/other Bank                                   | 13.96   |        |        |                |
|                |  |         |                |                | Departmental Cash Balance including permanent Advances                  | 0.47    |        |        |                |
|                |  |         |                |                | Cash Balance Investment and Investment from Earmarked Funds.            | 982.80  |        |        |                |
| <b>5131.58</b> | <b>Total</b>   |         | <b>5774.13</b> | <b>5131.58</b> | <b>Total</b>  |         |        |        | <b>5774.13</b> |



**Appendix 1.3 (Continued)**  
**Summarised financial position of the Government of Sikkim as on 31 March 2013**  
*(Reference: Paragraph 1.2, Page 2)*

(₹ in crore)

| <b>Part B</b>           |  |         |                         |
|-------------------------|--|---------|-------------------------|
| <b>As on 31.03.2012</b> | <b>Liabilities</b>                                     |         | <b>As on 31.03.2013</b> |
| 1695.27                 | Internal Debt -  |         | 1828.92                 |
| 1258.71                 | Market Loans bearing interest                          | 1332.71 |                         |
|                         | Market Loans not bearing interest                      | -       |                         |
| 95.19                   | Loans from Life Insurance Corporation of India         | 97.88   |                         |
| 341.37                  | Loans from other Institutions                          | 398.33  |                         |
|                         | Overdrafts from Reserve Bank of India                  | -       |                         |
| 156.99                  | Loans and Advances from Central Government -           |         | 149.04                  |
| -                       | Pre 1984-85 Loans                                      | -       |                         |
| 0.47                    | Non-Plan Loans   | 0.38    |                         |
| 137.47                  | Loans for State Plan Schemes                           | 129.95  |                         |
| -                       | Loans for Central Plan Schemes & Special Schemes       | -       |                         |
| 16.27                   | Loans for Centrally Sponsored Plan Schemes             | 16.15   |                         |
| 2.78                    | Other Loans  | 2.56    |                         |
| 1.00                    | Contingency Fund                                       |         | 1.00                    |
| 578.80                  | Small Savings, Provident Funds, etc.                   |         | 624.15                  |
| 103.32                  | Deposits   |         | 142.79                  |
| 254.22                  | Reserve Funds  |         | 246.00                  |
| 3457.32                 | Surplus on Government Accounts                         |         | 4238.29                 |
| 3014.83                 | Last year balance                                      | 3457.32 |                         |
| 442.50                  | Add Revenue Surplus                                    | 780.97  |                         |
| 256.84                  | Remittance Balances                                    |         | 196.73                  |
| <b>6503.76</b>          | <b>Total</b>   |         | <b>7426.92</b>          |
| <b>Assets</b>           |  |         |                         |
| 5592.25                 | Gross Capital Outlay on Fixed Assets -                 |         | 6434.60                 |
| 97.42                   | Investments in shares of Companies, Corporations, etc. | 97.42   |                         |
| 5494.83                 | Other Capital Outlay                                   | 6337.18 |                         |
| 95.78                   | Loans and Advances -                                   |         | 100.00                  |
| 35.00                   | Loans for Power Projects                               | 35.00   |                         |
| 60.28                   | Other Development Loans                                | 64.36   |                         |
| 0.50                    | Loans to Government servants and Miscellaneous loans   | 0.64    |                         |
|                         | Contingency Fund (un-recouped)                         | -       |                         |
|                         | Reserve Fund Investments                               | -       |                         |
| 1.03                    | Advances   |         | 1.03                    |
| -115.31                 | Suspense and Miscellaneous Balances                    |         | -157.34                 |
| 930.01                  | Cash-  |         | 1048.63                 |
| 6.14                    | Deposits with other Bank                               | 13.96   |                         |
| 122.61                  | Cash in Treasuries and Local Remittances               | 51.42   |                         |
| -                       | Deposits with Reserve Bank                             | -       |                         |
| 0.05                    | Departmental Cash Balance                              | 0.05    |                         |
| 0.40                    | Permanent Advances                                     | 0.40    |                         |
| 565.00                  | Cash Balance Investments                               | 750.00  |                         |
| 235.80                  | Earmarked funds Investment                             | 232.80  |                         |
| <b>6503.76</b>          | <b>Total</b>   |         | <b>7426.92</b>          |

### Appendix 1.4

#### Statement showing the policy initiatives taken up in the Budget 2012-13

(Reference: Paragraph 1.4.4, Page 9)

| Sector   | Major Policy Initiatives of the State Budget 2012-13  | Action taken   |
|----------|---|--|
| Social   | During 2012-13, a sum of ₹ 3.50 crore was proposed for construction of 'Community recreation center for rural public'.  | Originally a provision of ₹ 3.50 crore was made in the budget, but an amount of ₹ 0.04 crore was re-appropriated to other head and balance of ₹ 3.46 crore was surrendered with no expenditure during the year on the project.               |
|          | To suitably accommodate all the aspiring students, Government was to set up a new college in the State for which a sum of ₹ 1.50 crore was to be allocated during 2012-13.  | Originally a provision of ₹ 2.03 crore was made in the budget, but it was revised to ₹ 1.01 crore which was incurred for the purpose during the year.  |
|          | In order to facilitate larger interactions and complimentary programmes among the students, Government decided to construct Vidyarthi Bhawan in the State and was to allocate a sum of ₹ 1 crore for the same during 2012-13.   | Originally a provision of ₹ 1 crore was made in the budget, but it was surrendered and no expenditure was incurred for the purpose during the year..   |
|          | The existing colleges of Tadong, Namchi and Rhenock cater to the educational needs of a large number of students spread across the state. In order to overcome problems faced by the students Govt. was to provide additional 2 buses for Tadong college, one bus each for Namchi college and Rhenock college. For this a sum of ₹ 1 crore was allocated. | Neither any provision was made in the budget nor was any expenditure incurred for the purpose during the year.   |
|          | Decided to construct Majdoor Bhawan for which a sum of ₹ 1 crore was allocated during the year 2012-13.   | Originally a provision of ₹ 1 crore was made in the budget, but it was surrendered and no expenditure was incurred during the year on the programme.   |
| Economic | During the year 2011-12, the Government distributed milch cows to 285 beneficiaries in milk deficit villages across the State. This flagship programme was to continue during the year 2012-13 also with plans to distribute milch cows to another lot of 600 beneficiaries.  | Only a provision of ₹ 0.10 crore was made for animal disease and rabies control programme in the budget which was incurred on the programme during the year.   |
|          | Effort was on to set up a Poultry Estate at Mangalbaria-West Sikkim, the first of its kind in the country, for broiler production on a co-operative basis. Besides, the AHVSD was also involved in promoting and propagating piggery and fishery as well as in providing veterinary services to thwart the ingress of dreadful animal diseases.           | A provision of ₹ 0.40 crore was made in the supplementary budget which was incurred on the programme during the year.  |
|          | There was announcement that during 2012-13 Government shall be establishing one integrated Bee Development Centre in Bermiok, South district, at a cost of ₹ 2.50 crore on the pattern of integrated Mushroom Development Centre already set up in Majitar, near Rangpo.  | Neither any provision was made in the budget nor was any expenditure incurred during the year on the programme.  |
|          | In order to promote spiritual well being of Sikkimese people, Sant Kavir Bhawan at Lingmoo was to be constructed for which a sum of ₹ 0.30 crore was to be allocated during 2012-13.  | Neither any provision was made in the budget nor was any expenditure incurred during the year on the programme.  |
|          | A sum of ₹ 5 crore was to be allocated for construction of Ramayana Busty at Barang, East Sikkim that include land acquisition.   | A provision of ₹ 2.45 crore was made in the budget for land acquisition which was incurred for the same and a further provision of ₹ 2.55 crore was made for construction. The provision was revised to ₹ 0.25 crore and spent for the same. |
|          | In the process of establishment of many unique pilgrimage projects, it was decided to construct Vrindavan with Gaushalla at Dentam for which a sum of ₹ 0.50 crore was to be allocated during 2012-13.  | A provision of ₹ 0.50 crore was made in the budget which was incurred on the programme.  |

| Sector | Major Policy Initiatives of the State Budget 2012-13  | Action taken  |
|--------|---|---|
|        | To locate Tantra-Mantra-Jantra Center in Sikkim to conserve and showcase for posterity the rich rituals, local incantation, religious products, beads, butter oil lamps and prayer wheels used by faith healers, a sum of ₹ 0.50 crore was to be allocated for the construction of the centre during 2012-13.   | Originally a provision of ₹ 0.50 crore was made in the budget, but ₹ 0.10 crore only was incurred and the balance of ₹ 0.40 crore was surrendered.  |
|        | In order to perpetuate the memory of the last King of Lepcha Community immediately before the Namgyal Dynasty and to offer regards, it was decided to construct the statue of Puno Mun Solong at Passingdang in North Sikkim and a sum of ₹ 1 crore was allocated for the same during 2012-13.  | Originally a provision of ₹ 1 crore was made in the budget, but ₹ 0.65 crore only was incurred and the balance of ₹ 0.35 crore was surrendered.   |
|        | To create a unique concept, the Govt. was going to install the statue of Reclining/ sleeping Buddha to add a new dimension to the understandings of Buddhist philosophy in the world. A sum of ₹ 0.50 crore was to be allocated for the same during 2012-13.  | Neither any provision was made in the budget nor was any expenditure incurred during the year on the programme.   |
|        | In the process of establishing a best example of secularism duly respecting all religions followed by people and in order to facilitate installation of Prayer Tower there was a allocation of ₹ 0.60 crore as land compensation during the year 2012-13.   | A provision of ₹ 0.60 crore was made in the budget which was incurred on the programme.   |
|        | In response to 42 days village to village tour of the Chief Minister and for implementation of schemes sanctioned during tour, a sum of over ₹ 24.09 crore was earmarked in the year 2012-13.   | Originally a provision of ₹ 13.10 crore was made in the budget against various departments against which ₹ 9.21 crore was incurred and balance fund of ₹ 3.89 crore was either surrendered or re-appropriated to some other head. |
| Fiscal | Passed a policy resolution to create "Sikkim Earthquake Management and Rehabilitation Fund and Sikkim Land Policy for Private Sector Development, 2012" with a view to improve State resource base. Under this policy, all investors wanting to set up hydro power, hotels, industries etc. were required to contribute and deposit anywhere from ₹ 5 crore to ₹ 50 crore depending on the cost of the project, prior to allotment of the land. There was also a proposal for coming out with a legislation to levy Earthquake Cess to be utilised for repair and rebuilding of infrastructure damaged by the earthquake. | Originally a provision of ₹ 0.01 crore was made in the budget of revenue receipt by creating a revenue head but no realisation of any revenue was made during the year.   |
|        | Government was taking strong measures in terms of fiscal consolidation in the Budget 2012-13. One of the important aspects was to utilise the revenue received including various types of Cess Funds to plough back in the regular budgetary system duly amending the various Cess Acts in vogue appropriately.   | Neither any such amendment notification was issued nor was any budget provision in the budget made for utilisation of Cess Fund towards other purposes during the year.   |

### Appendix 1.5

**Statement showing the funds transferred to the State Implementing Agencies under the programmes/schemes outside the State budget during 2012-13**  
(Reference: Paragraph 1.5.2, Page 13)

(₹ in lakh)

| Sl. No. | Name of the agency/ Organisation                                    | Concerned Department   | Name of the scheme   | Total fund released by GOI during 2012-13 | *Fund received during 2012-13 | Fund not received | **Closing balance as on 31.03.2013 |
|---------|---|--|--|---|-------------------------------|-------------------|------------------------------------|
| 1       | State Environment Agency(ENVIS Centre)                              | Forest, Environment & Wild life Management Department                      | Environment Information Education & Awareness                        | 10.71                                     | 10.71                         | 0.00              | 10.71                              |
| 2       | State Forest Development Agency                                     | -Do-   | National Medicinal plants Board                                      | 177.01                                    | 177.01                        | 0.00              | 121.45                             |
| 3       | State Forest Development Agency                                     | -Do-   | National Afforestation programme (Afforestation & Forest Management) | 541.65                                    | 541.65                        | 0.00              | 0.00                               |
| 4       | State Pollution Control Board                                       | -Do-   | Pollution Abatement  | 26.83                                     | 26.83                         | 0.00              | 11.42                              |
| 5       | State Level Nodal Agency (Social Forestry Wing)                     | -Do-   | Integrated Watershed Management Programme(IWMP)                      | 879.58                                    | 817.75                        | 61.83             | 936.09                             |
| 6       | Silviculture and Research   | -Do-   | Scheme for quality assurance, codex standards research               | 34.72                                     | 0.00                          | 34.72             | 0.00                               |
| 7       | State Agriculture Management & Extension Training Institute(SAMETT) | Food Security & Agriculture Development Department                         | Support to state extension programme for extension Reforms           | 243.52                                    | 104.61                        | 138.91            | 15.39                              |
| 8       | -Do-  | -Do-   | National Food Security Mission                                       | 140.46                                    | 207.96                        | 0.00              | 38.19                              |
| 9       | Small Farmers Agri-business Consortium (SFAC)                       | Horticulture & Cash Crops Development Department                           | National Mission on Medicinal plants                                 | 161.94                                    | 161.94                        | 0.00              | 8.75                               |
| 10      | Horticulture & Cash Crops Development Department                    | -Do-   | National Mission on Bamboo   | 150.00                                    | 160.40                        | 0.00              | 0.00                               |
| 11      | State Micro Irrigation Gangtokian Committee                         | -Do-   | National Mission on Micro Irrigation.                                | 200.00                                    | 300.00                        | 0.00              | 11.65                              |
| 12      | Horticulture Mission for North East & Himalayan States Committee    | -Do-   | Horticulture Mission for North East & Himalayan States               | 0.00                                      | 4289.30                       | 0.00              | 262.55                             |
| 13      | Chief Coordinator, International Flower Show 2013                   | -Do-   | NE Areas   | 50.00                                     | 50.00                         | 0.00              | 0.00                               |
| 14      | State Mission Authority (SSA), Gangtok.                             | Human Resource & Development Department                                    | Sarva Siksha Abhiyan   | 2693.85                                   | 3365.75                       | 0.00              | 590.08                             |
| 15      | State Mission Authority, Rashtriya Madhyamik Siksha Abhiyan         | -Do-   | Rashtriya Madhyamik Shiksha Abhiyan(RMSA)                            | 24.65                                     | 82.90                         | 0.00              | 99.50                              |
| 16      | Sikkim Government college   | -Do-   | Conservation of Natural Resources and Ecosystem                      | 1.92                                      | 1.92                          | 0.00              | 0.00                               |
| 17      | Sikkim Livestock Development Board                                  | Department of Animal Husbandry, Livestock, Fisheries & Veterinary Services | National Project for Cattle and Buffalo Breeding                     | 113.65                                    | 113.65                        | 0.00              | 108.35                             |
| 18      | North- District Milk Producers cooperative union Ltd, Mangan        | -Do-   | Dairy development Project  | 249.08                                    | 206.19                        | 42.89             | 206.19                             |
| 19      | Special Secretary, MG-NREGA   | Rural Management & Development Department                                  | MG-NREGA   | 7410.98                                   | 7406.51                       | 4.47              | 171.34                             |
| 20      | Sikkim Rural Road Development Agency                                | -Do-   | PMGSY  | 19361.50                                  | 19361.00                      | 0.50              | 15847.77                           |
| 21      | Sikkim Rural Development Agency (Panchayat Cell)                    | -Do-   | Panchayat Mahila Evan Yuva Shakti Abhiyan                            | 0.00                                      | 0.00                          | 0.00              | 2.05                               |

|    |  |   |   |         |                           |                           |                           |
|----|--|---|---|---------|---------------------------|---------------------------|---------------------------|
| 22 | -Do-   | -Do-  | Panchayat empowerment & Accountability incentive scheme       | 1.44    | 0.00                      | 1.44                      | 17.95                     |
| 23 | -Do-   | -Do-  | Resource Support to State                                     | 3.30    | 3.30                      | 0.00                      | 3.08                      |
| 24 | DRDA(East)   | -Do-  | Aajeevika   | 0.00    | 0.00                      | 0.00                      | 31.56                     |
| 25 | -Do-   | -Do-  | Rural housing( IAY)   | 348.25  | 348.25                    | 0.00                      | 44.21                     |
| 26 | State Water and Sanitation Mission, Gangtok          | -Do-  | National Rural Drinking Water Programme                       | 3235.69 | 3218.73                   | 16.96                     | 4033.41                   |
| 27 | -Do-   | -Do-  | Central Rural Sanitation Programme                            | 159.47  | 159.47                    | 0.00                      | 274.57                    |
| 28 | -Do-   | -Do-  | DRDA Administration   | 93.40   | 93.40                     | 0.00                      | 24.96                     |
| 29 | Zilla Panchayat(East)                                | -Do-  | Integrated watershed management program(IWMP)                 | 139.27  | 0.00                      | 139.27                    | 0.00                      |
| 30 | Zilla Panchayat(North)                               | -Do-  | -Do-  | 22.99   | Information not furnished | Information not furnished | Information not furnished |
| 31 | Sikkim Renewable Energy Development Agency, Gangtok. | -Do-  | Information, publicity & extension                            | 41.90   | 41.90                     | 0.00                      | 2.32                      |
| 32 | -Do-   | -Do-  | Off grid DRPS   | 281.63  | 281.63                    | 0.00                      | 42.69                     |
| 33 | -Do-   | -Do-  | Renewable energy for Rural application for all villages       | 37.04   | 37.04                     | 0.00                      | 0.00                      |
| 34 | State Health Society                                 | Health Care, Human Services and Family Welfare Department | Health Care for Elderly                                       | 0.00    | 0.00                      | 0.00                      | 32.29                     |
| 35 | -Do-   | -Do-  | Tobacco Control   | 0.00    | 0.00                      | 0.00                      | 1.33                      |
| 36 | -Do-   | -Do-  | Deafness  | 6.43    | 6.43                      | 0.00                      | 5.80                      |
| 37 | -Do-   | -Do-  | National Programme for Prevention & control of Diabetes       | 480.00  | 480.00                    | 0.00                      | 679.53                    |
| 38 | -Do-   | -Do-  | Hospital & dispensaries under NRHM(AYUSH)                     | 23.40   | 0.00                      | 23.40                     | 212.06                    |
| 39 | -Do-   | -Do-  | NRHM  | 885.88  | 906.97                    | 0.00                      | 469.39                    |
| 40 | State Mental Health Society                          | -Do-  | Information, Education & Communication                        | 35.00   | 35.00                     | 0.00                      | 0.00                      |
| 41 | Sikkim State AIDS Control Society                    | -Do-  | National AIDS Control programme III                           | 478.62  | 485.62                    | 0.00                      | 50.38                     |
| 42 | Sports & Youth Affairs Department                    | Sports & Youth Affairs Department                         | NEA   | 10.00   | 10.00                     | 0.00                      | 0.00                      |
| 43 | Urban Development & Housing Department               | Urban Development & Housing Department                    | Swarna Jayanti Sahari Rojgar Yojana                           | 174.95  | 174.95                    | 0.00                      | 76.25                     |
| 44 | Centre for Research & Training in Informatics        | Department of Information & Technology                    | Electronics Governance  | 0.00    | 0.00                      | 0.00                      | 32.29                     |
| 45 | Centre for Research & Training in Informatics        | -Do-  | NE Areas  | 10.00   | 0.00                      | 10.00                     | 2.50                      |
| 46 | Computerization of Police Society(SK_COPS)           | Police Department   | Directorate of Forensic science                               | 0.00    | 0.00                      | 0.00                      | 332.30                    |
| 47 | Computerization of Police Society(SK_COPS)           | -Do-  | Crime & criminal tracking network and system(CCTNS)           | 147.00  | 0.00                      | 147.00                    | 2.01                      |
| 48 | Sikkim State Council of Science & Technology         | Science & Technology and Climate Change Department        | State Science & Technology Programme                          | 87.00   | 87.00                     | 0.00                      | 14.00                     |
| 49 | -Do-   | -Do-  | Science & Technology Programme for Socio Economic Development | 0.84    | 0.84                      | 0.00                      | 2.89                      |
| 50 | -Do-   | -Do-  | Technology Development Programme                              | 3.51    | 3.51                      | 0.00                      | 0.60                      |
| 51 | -Do-   | -Do-  | Bioinformatics  | 5.50    | 5.50                      | 0.00                      | 2.89                      |
| 52 | -Do-   | -Do-  | Environment information, education & awareness.               | 5.20    | 5.20                      | 0.00                      | 0.26                      |
| 53 | -Do-   | -Do-  | Research & Development of Biotechnology                       | 5.67    | 5.67                      | 0.00                      | 0.59                      |

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|    |  |   |   |                 |                           |                           |                           |
|----|--|---|---|-----------------|---------------------------|---------------------------|---------------------------|
| 54 | Sikkim Handloom & Handicraft development Corporation Ltd.            | Handicraft & Handloom Department Gangtok              | Human Resource Development  | 1.25            | 0.00                      | 1.25                      | 0.00                      |
| 55 | -Do-   | -Do-  | Marketing & export promotion scheme                                 | 47.40           | 100.48                    | 0.00                      | 0.00                      |
| 56 | -Do-   | -Do-  | Marketing support and services and export promotion scheme          | 23.15           | 0.00                      | 23.15                     | 0.00                      |
| 57 | Institute of Hotel Management, Rumtek                                | Tourism Department.                                   | Capacity building for service providers                             | 5.24            | 5.24                      | 0.00                      | 4.71                      |
| 58 | Sikkim Tourism Development Corporation Ltd.                          | -Do-  | NE Areas  | 15.00           | 55.00                     | 0.00                      | 46.32                     |
| 59 | Travel Agent Association of Sikkim                                   | -Do-  | NE Areas  | 46.28           | Information not furnished | Information not furnished | Information not furnished |
| 60 | Sikkim Namgyal Institute of Tibetology, Gangtok                      | Ecclesiastical Affairs Department                     | Buddhist & Tibetan Studies  | 61.00           | 124.00                    | 0.00                      | 0.00                      |
| 61 | Sikkim Buddhist Development Trust Rinchenpong.                       | -Do-  | -Do-  | 2.50            | 2.50                      | 0.00                      | 0.00                      |
| 62 | Dechhen Choiling Gumpa Committee                                     | -Do-  | -Do-  | 2.50            | Information not furnished | Information not furnished | Information not furnished |
| 63 | Samten Choiling Gumpa North Sikkim                                   | -Do-  | -Do-  | 2.50            | Information not furnished | Information not furnished | Information not furnished |
| 64 | Sikkim Namgyal Institute of Tibetology, Gangtok                      | -Do-  | Manpower Development (including Skill development in IT) DIT        | 5.00            | Information not furnished | Information not furnished | Information not furnished |
| 65 | Himalayan Heritage Research & Development Society                    | Cultural Affairs & Heritage Department.               | Dissemination of art & culture                                      | 1.50            | 0.00                      | 1.50                      | 0.00                      |
| 66 | District Collector East  | Land Revenue & Disaster Management Department         | MPLAD scheme  | 1000.00         | 1000.00                   | 0.00                      | 578.67                    |
| 67 | Land Revenue & Disaster Management Department                        | -Do-  | Scheme of NDMA  | 151.89          | 151.89                    | 0.00                      | 151.89                    |
| 68 | Sikkim Information Commission  | Sikkim Information Commission                         | Propagation of RTI Act – Improving Transparency and Accountability  | 2.50            | 2.50                      | 0.00                      | 0.00                      |
| 69 | DDRC(NGO), Gangtok   | S.J.E.& Welfare Department                            | Assistance to Disabled Persons for Purchase/Fitting                 | 7.25            | 7.25                      | 0.00                      | 7.25                      |
| 70 | Sikkim Express, Sikkim Now, Gangtok                                  | Information & Public relation Department              | NE Areas  | 0.25            | 0.25                      | 0.00                      | 0.00                      |
| 71 | Vocational Training Projects Implementation Society of Sikkim        | Labour Department                                     | Enhancing Skill Development Infrastructures in NE States and Sikkim | 96.32           | 96.32                     | 0.00                      | 104.59                    |
| 72 | Sikkim Skill Development Mission Society                             | -Do-  | Skill Development   | 88.00           | 88.00                     | 0.00                      | 91.14                     |
| 73 | Sikkim Industrial Development & Investment Corporation Ltd. (SIDICO) | Commerce & Industries Department                      | National Mission on Food Processing                                 | 306.00          | 150.00                    | 156.00                    | 37.50                     |
| 74 | Sikkim Power Development Corporation Limited                         | Energy and Power Department                           | Grid Interactive Renewable Power MNRE                               | 252.50          | 252.50                    | 0.00                      | 5053.82                   |
| 75 | Water Security & Public Health Engineering Department                | Water Security & Public Health Engineering Department | National River Conservation Plan(NRCP)                              | 0.00            | 2165.00                   | 0.00                      | 1578.26                   |
|    | <b>Total</b>   |   |   | <b>41313.46</b> | <b>47977.42</b>           | <b>803.29</b>             | <b>32487.74</b>           |

**Source:** Central Plan Scheme Monitoring System(CPSMS) Portal in 'Controller General of Accounts(CGA)' website and information from State Government departments.

\*Inclusive of State share & Bank interest, etc.

\*\*Inclusive of Opening Balance & State share & Bank interest, etc.

**Note:** As per CPSMS Portal (CGA) the total approximate transfer of funds made by Government of India during 2012.13 directly to State Implementing Agencies (SIA)<sup>1</sup> was ₹ 425.84 crore but after calculation it found to ₹ 421.57 crore and out of that ₹ 413.13 crore and ₹ 8.44 crore were for SIA and Central Implementing Agencies respectively.

**Appendix 1.6**  
**Tax and Non-Tax Revenue collected during 2008-13**  
*(Reference: Paragraph 1.6, Page 16)*

(₹ in crore)

| Sl. No.                | Head of Revenue   | 2008-09       | 2009-10       | 2010-11       | 2011-12       | 2012-13       | Percentage of increase (+)/ decrease (-) in 2012-13 over 2011-12 |
|------------------------|---|---------------|---------------|---------------|---------------|---------------|--|
| <b>Tax Revenue</b>     |   |               |               |               |               |               |  |
| 1                      | Sales tax   | 101.14        | 121.07        | 142.74        | 124.19        | 227.08        | 82.85  |
| 2                      | Taxes on income other than corporation tax                                | 16.16         | 2.84          | 4.94          | 4.86          | 6.73          | 46.71  |
| 3                      | State excise  | 46.47         | 57.27         | 70.64         | 96.26         | 111.12        | 15.44  |
| 4                      | Stamps and registration fees  | 4.35          | 4.48          | 5.70          | 8.27          | 5.35          | (-) 35.31  |
| 5                      | Taxes on vehicles   | 6.94          | 7.88          | 10.67         | 16.56         | 16.38         | (-) 1.09   |
| 6                      | Other taxes and duties on commodities and services                        | 22.18         | 27.40         | 37.52         | 39.17         | 63.16         | 61.25  |
| 7                      | Land revenue  | 1.95          | 2.71          | 7.33          | 4.61          | 5.66          | 22.78  |
|                        | <b>Total</b>  | <b>199.19</b> | <b>223.65</b> | <b>279.54</b> | <b>293.92</b> | <b>435.48</b> | <b>48.16</b>   |
| <b>Non-Tax Revenue</b> |   |               |               |               |               |               |  |
| 1                      | Interest receipts   | 25.94         | 44.18         | 28.14         | 29.39         | 46.00         | 56.52  |
| 2                      | Road transport  | 17.64         | 20.29         | 24.76         | 30.89         | 29.01         | (-) 6.09   |
| 3                      | Plantations   | 2.35          | 1.80          | 2.90          | 2.59          | 3.98          | 53.66  |
| 4                      | Dividends & profits   | 1.31          | 0.46          | 2.37          | 0.08          | 1.53          | 1812.50  |
| 5                      | Forestry and wild life  | 11.26         | 8.79          | 12.25         | 12.53         | 12.28         | (-) 1.99   |
| 6                      | Tourism   | 2.11          | 1.62          | 3.00          | 1.84          | 2.13          | 15.76  |
| 7                      | Crop husbandry  | 0.71          | 0.40          | 0.51          | 0.46          | 0.71          | 54.35  |
| 8                      | Power   | 154.74        | 285.83        | 87.86         | 79.70         | 82.90         | 4.02   |
| 9                      | Printing & stationery   | 1.50          | 2.27          | 1.52          | 1.92          | 2.08          | 8.33   |
| 10                     | Medical and public health   | 0.96          | 1.02          | 0.72          | 1.27          | 1.50          | 18.70  |
| 11                     | Village & small industries  | 0.08          | 0.09          | 0.07          | 0.10          | 0.06          | 40   |
| 12                     | Public works  | 4.97          | 2.89          | 3.48          | 5.38          | 4.70          | 12.64  |
| 13                     | Police  | 11.68         | 14.52         | 9.57          | 12.89         | 49.23         | 281.92   |
| 14                     | Animal husbandry  | 0.30          | 0.32          | 0.38          | 0.48          | 0.72          | 50   |
| 15                     | Industries  | 0.25          | 0.18          | 0.27          | 0.54          | 0.85          | 57.41  |
| 16                     | State Lotteries#  | 43.95         | 40.90         | 42.54         | 43.62         | 41.43         | (-) 5.02   |
| 17                     | Others  | 12.32         | 16.67         | 17.55         | 15.52         | 18.72         | 20.62  |
| 18                     | Contribution and Recoveries towards Pension and Other Retirement Benefits | 5.19          | 4.26          | -             | 4.84          | 4.72          | (-) 2.48   |
|                        | <b>Total</b>  | <b>292.26</b> | <b>447.42</b> | <b>242.15</b> | <b>244.04</b> | <b>302.00</b> | <b>23.75</b>   |

#Net amount

**Appendix 1.7**  
**Return on investment at the end of 2012-13**  
(Reference: Paragraph 1.9.2, Page 38)

|   |   | (₹ in crore) |
|---|---|--------------|
| SL.No.                                  | Name of the Companies/corporations                            | Amount       |
| <b>Statutory Corporations</b>           |   |              |
| 1                                       | State Bank of Sikkim  | 0.53         |
| 2                                       | Sikkim Mining Corporation                                     | 6.12         |
| 3                                       | State Trading Corporation                                     | 1.61         |
| <b>Companies</b>                        |   |              |
| 4                                       | Sikkim Time Corporation Ltd.                                  | 13.72        |
| 5                                       | Sikkim Industrial Development and Investment Corporation Ltd. | 16.82        |
| 6                                       | Sikkim Livestock Development Corporation Ltd.                 | 0.22         |
| 7                                       | Sikkim Livestock Development and Processing Corporation Ltd.  | 0.35         |
| 8                                       | Sikkim Tourism Development Corporation Ltd.                   | 7.05         |
| 9                                       | Sikkim Power Development Corporation Ltd.                     | 11.35        |
| 10                                      | Sikkim SC/ST/OBC Finance Development Corporation Ltd.         | 4.55         |
| 11                                      | Sikkim Jewels Ltd.  | 11.54        |
| 12                                      | Sikkim Distilleries Ltd.                                      | 2.42         |
| 13                                      | Star Cinema   | 0.01         |
| 14                                      | Denzong Cinema  | 0.01         |
| 15                                      | Sikkim Flour Mills Limited                                    | 2.44         |
| 16                                      | Cold Storage  | 0.28         |
| 17                                      | Indian Telephone Industries                                   | 0.26         |
| 18                                      | Ginger Processing Plant                                       | 0.01         |
| 19                                      | BOG Limited   | 0.14         |
| 20                                      | Chandmari Workshop and Automobiles Ltd.                       | 0.30         |
| 21                                      | Sikkim Precision Industries Ltd.                              | 4.30         |
| 22                                      | Sikkim Himalayan Orchid Ltd.                                  | 0.16         |
| 23                                      | Sikkim Flora Ltd.   | 0.15         |
| 24                                      | Sikkim Handloom & Handicrafts                                 | 1.02         |
| <b>Banks and Co-operative Societies</b> |   |              |
| 25                                      | State Bank of India   | 0.02         |
| 26                                      | Sikkim Consumers Co-operative Society (SIMFED)                | 0.99         |
| 27                                      | Multipurpose Co-operative Society                             | 1.14         |
| 28                                      | Sikkim State Co-operative Bank (SISCO)                        | 9.35         |
| 29                                      | Sikkim Dairy Co-operative Society (Sikkim Milk Union)         | 0.03         |
| 30                                      | Joint Ventures  | 0.51         |
| 31                                      | Wood Working Centre, Singtam                                  | 0.01         |
| 32                                      | Sang Martam Tea Growers Co-operative Societies Ltd            | 0.01         |
| <b>Total</b>                            |   | <b>97.42</b> |



**Appendix 2.1**  
**Statement showing the pending DC bills for the years up to 2012-13**  
*(Reference: Paragraph 2.2.2, Page 78)*

| Grant No. | Department   | Number of AC bills | Amount (₹in lakh) |
|-----------|--|--------------------|-------------------|
| 22        | Land Revenue & Disaster Management                                       | 48                 | 2,374.32          |
| 01        | Food Security and Agriculture Development                                | 177                | 1,637.37          |
| 40        | Tourism  | 144                | 1,621.56          |
| 15        | Horticulture & Cash Crops Management                                     | 172                | 1,211.94          |
| 14        | Home   | 473                | 1,007.25          |
| 28        | Personnel, Administrative Reforms, Training, Public Grievances           | 81                 | 828.99            |
| 21        | Labour   | 79                 | 697.68            |
| 30        | Police   | 232                | 602.60            |
| 35        | Rural Management and Development   | 352                | 536.72            |
| 29        | Development Planning, Economic Reforms and North Eastern Council Affairs | 109                | 508.77            |
| 02        | Animal Husbandry, Livestock, Fisheries and Veterinary                    | 122                | 450.92            |
| 38        | Social Justice, Empowerment and Welfare                                  | 188                | 404.72            |
| 06        | Ecclesiastical   | 13                 | 232.91            |
| 13        | Health care, Human Services and Family Welfare                           | 171                | 215.52            |
| 19        | Irrigation and Flood Control   | 119                | 200.91            |
| 20        | Judiciary  | 217                | 166.37            |
| 08        | Election   | 22                 | 155.55            |
| 11        | Food, Civil supplies and Consumer Affairs                                | 125                | 128.29            |
| 07        | Human Resources and Development  | 61                 | 125.83            |
| 16        | Commerce and Industries  | 95                 | 102.23            |
| 18        | Information Technology   | 22                 | 101.04            |
| 10        | Finance, Revenue and Expenditure   | 179                | 100.00            |
| 39        | Sports and Youth Affairs   | 49                 | 80.22             |
| 17        | Information and Public Relation  | 53                 | 76.46             |
| 12        | Forestry and Environment Management                                      | 136                | 71.24             |
| 03        | Buildings  | 74                 | 63.28             |
| 41        | Urban Development & Housing  | 141                | 50.96             |
| 33        | Water Security and Public Health Engineering                             | 62                 | 48.46             |
| 24        | Legislature  | 37                 | 46.37             |
| 25        | Mines, Minerals and Geology  | 57                 | 46.17             |
| 00        | Governor   | 62                 | 43.51             |
| 09        | Excise   | 70                 | 36.33             |
| 04        | Co-operation   | 51                 | 34.64             |
| 42        | Vigilance  | 56                 | 30.39             |
| 05        | Cultural Affairs and Heritage  | 5                  | 15.07             |
| 34        | Roads and Bridges  | 34                 | 13.15             |
| 00        | Public Service Commission  | 21                 | 12.53             |
| 43        | Panchayati Raj Institutions  | 6                  | 8.32              |
| 00        | Null   | 1                  | 8.01              |
| 23        | Law  | 24                 | 6.95              |
| 26        | Motor Vehicles   | 17                 | 6.61              |
| 36        | Science and Technology   | 14                 | 6.37              |
| 27        | Parliament Affairs   | 20                 | 2.91              |
| 31        | Energy and Power   | 4                  | 1.35              |
| 32        | Printing   | 2                  | 0.41              |
| 37        | Sikkim Nationalised Transport  | 4                  | 0.35              |
| 00        | Null   | 1                  | 0.30              |
|           | <b>TOTAL</b>   | <b>4,202</b>       | <b>14,121.85</b>  |

**Appendix 2.2**

**Statement of various grants/appropriations where savings were more than ₹ 1 crore each and more than 20 per cent of the total provision**  
(Reference: Paragraph 2.3.1, Page 78)

| Grant No.    | Name of Grant/Appropriation  | Total    | Savings        | (₹ in crore)                       |
|--------------|--|----------|----------------|------------------------------------|
|              |  |          |                | Percentage of Savings to Provision |
| 2            | Animal Husbandry, Livestock, Fisheries and Veterinary Services Capital- voted            | 14.63    | 11.77          | 80                                 |
| 3            | Buildings- Capital- voted  | 36.74    | 7.73           | 21                                 |
| 5            | Cultural Affairs and Heritage- Capital- voted  | 35.69    | 11.16          | 31                                 |
| 7            | Human Resources and Development- Capital- voted  | 45.24    | 19.86          | 44                                 |
| 10           | Finance, Revenue and Expenditure- Revenue- voted   | 1,018.43 | 248.93         | 24                                 |
| 11           | Food, Civil supplies and Consumer Affairs- Capital- voted                                | 4.33     | 3.78           | 87                                 |
| 12           | Forestry and Environment Management- Revenue- voted                                      | 167.98   | 101.24         | 60                                 |
| 12           | Forestry and Environment Management- capital- voted                                      | 3.30     | 2.25           | 68                                 |
| 16           | Commerce and Industries- capital- voted  | 5.68     | 1.48           | 26                                 |
| 18           | Information Technology- Capital- voted   | 1.00     | 1.00           | 100                                |
| 19           | Irrigation and Flood Control- Revenue- voted   | 149.95   | 93.93          | 63                                 |
| 19           | Irrigation and Flood Control- Capital- voted   | 10.83    | 3.72           | 34                                 |
| 22           | Land Revenue & Disaster Management- Revenue- voted                                       | 338.54   | 172.04         | 51                                 |
| 22           | Land Revenue & Disaster Management- Capital- voted                                       | 217.11   | 69.86          | 32                                 |
| 29           | Development Planning, Economic Reforms and North Eastern Council Affairs- Capital- voted | 27.00    | 9.60           | 36                                 |
| 30           | Police- Capital- voted   | 13.25    | 6.38           | 48                                 |
| 31           | Energy and Power- Capital- voted   | 103.37   | 60.69          | 59                                 |
| 33           | Water Security and Public Health Engineering- Capital- voted                             | 122.30   | 81.30          | 66                                 |
| 34           | Roads and Bridges- Capital- voted  | 239.60   | 48.09          | 20                                 |
| 35           | Rural Management and Development- Capital- voted   | 105.56   | 34.93          | 33                                 |
| 38           | Social Justice, Empowerment and Welfare- Revenue- voted                                  | 103.37   | 34.81          | 34                                 |
| 38           | Social Justice, Empowerment and Welfare- Capital- voted                                  | 22.70    | 8.7675         | 39                                 |
| 39           | Sports and Youth Affairs- Revenue- voted   | 9.26     | 2.01           | 22                                 |
| 39           | Sports and Youth Affairs- Capital- voted   | 12.25    | 3.19           | 26                                 |
| 40           | Tourism- Capital- voted  | 156.64   | 108.15         | 69                                 |
| 41           | Urban Development and Housing- Capital- voted  | 220.76   | 171.35         | 78                                 |
| <b>TOTAL</b> |  |          | <b>1318.02</b> |                                    |

**Appendix 2.3**  
**Statement showing the rush of expenditure**  
*(Reference: Paragraph 2.3.4, Page 80)*

(₹ in crore)

| Sl.No. | Number and Name of Grants/Appropriation                                  | Head of Account | Expenditure incurred during Jan-March | Expenditure incurred in March | Total expenditure | Percentage of total expenditure incurred during |            |
|--------|--|-----------------|---------------------------------------|-------------------------------|-------------------|---|------------|
|        |  |                 |                                       |                               |                   | Jan-March 2013                                  | March 2013 |
| 1      | Food Security and Agriculture Development                                | 2435            | 27.63                                 | 22.97                         | 39.53             | 69.90   | 58.11      |
| 2      | Animal Husbandry, Livestock, Fisheries and Veterinary Services           | 2404            | 1.96                                  | 0.92                          | 2.99              | 65.55   | -          |
|        |  | 4405            | 1.57                                  | 1.48                          | 2.01              | 78.11   | 73.63      |
| 3      | Buildings  | 4216            | 1.15                                  | 1.15                          | 2.12              | 54.25   | 54.25      |
| 4      | Co-operation   | 4425            | 2.70                                  | 2.19                          | 3.00              | 90.00   | 73.00      |
| 5      | Cultural Affairs and Heritage  | 4202            | 14.89                                 | 11.16                         | 24.53             | 60.70   | -          |
| 6      | Ecclesiastical   | 2250            | 12.75                                 | 10.75                         | 17.44             | 73.11   | 61.64      |
| 7      | Human Resources Development  | 4202            | 17.06                                 | 12.46                         | 25.38             | 67.22   | -          |
| 8      | Finance, Revenue and Expenditure   | 2045            | 11.00                                 | 11.00                         | 11.00             | 100.00  | 100.00     |
|        |  | 2049            | 105.23                                | 50.60                         | 198.92            | 52.90   | -          |
|        |  | 6003            | 35.71                                 | 00                            | 61.58             | 57.99   | -          |
|        |  | 8342            | 25.81                                 | 25.81                         | 25.85             | 99.85   | 99.85      |
| 9      | Forestry & Environment Management  | 2045            | 20.00                                 | 20.00                         | 20.00             | 100.00  | 100.00     |
| 10     | Health Care, Human Services and Family Welfare                           | 4210            | 96.32                                 | 1.82                          | 101.38            | 95.01   | -          |
| 11     | Commerce and Industries  | 4860            | 2.46                                  | 1.56                          | 2.71              | 90.77   | 57.56      |
| 12     | Information Technology   | 2852            | 1.75                                  | 0.98                          | 3.21              | 54.52   | -          |
| 13     | Land Revenue and Disaster Management                                     | 2059            | 12.85                                 | 12.85                         | 12.85             | 100.00  | 100.00     |
|        |  | 2216            | 51.59                                 | 37.11                         | 100.00            | 51.59   | -          |
|        |  | 2506            | 2.50                                  | 1.98                          | 4.00              | 62.50   | -          |
|        |  | 4215            | 9.76                                  | 6.09                          | 9.76              | 100.00  | 62.40      |
|        |  | 5054            | 46.50                                 | 34.97                         | 90.59             | 51.33   | -          |
| 14     | Development Planning, Economic Reforms and North Eastern Council Affairs | 4575            | 9.69                                  | 8.86                          | 17.40             | 55.69   | 50.92      |
| 15     | Police   | 4055            | 4.31                                  | 3.23                          | 6.87              | 62.74   | -          |
| 16     | Water Security and Public Health Engineering                             | 4215            | 24.88                                 | 16.88                         | 41.00             | 60.68   | -          |
| 17     | Rural Management and Development   | 4215            | 3.64                                  | 3.48                          | 6.68              | 54.49   | 52.10      |
| 18     | Social Justice, Empowerment and Welfare                                  | 2225            | 10.91                                 | 9.54                          | 17.94             | 60.81   | 53.18      |
|        |  | 2236            | 7.30                                  | 5.86                          | 10.55             | 69.19   | 55.55      |
|        |  | 4202            | 2.54                                  | 0.83                          | 3.22              | 78.88   | -          |
|        |  | 5452            | 1.12                                  | 0.79                          | 1.14              | 98.25   | -          |
| 19     | Sports and Youth Affairs   | 4202            | 6.90                                  | 6.87                          | 9.06              | 76.16   | 75.83      |
| 20     | Tourism  | 5452            | 25.28                                 | 21.12                         | 48.50             | 52.12   | -          |
| 21     | Urban Development & Housing  | 2217            | 11.56                                 | 5.79                          | 20.43             | 56.58   | -          |
| 22     | Panchayati Raj Institutions  | 3604            | 13.62                                 | 1.98                          | 20.03             | 68.00   | -          |

**Appendix 2.4**

**Statement showing the cases where supplementary provisions (₹10 lakh or more in each case) proved unnecessary**

(Reference: Paragraph 2.3.7, Page 81)

(₹ in lakh)

| Grant No.                  | Name of Grant/Appropriation  | Original           | Actual expenditure | Savings out of Original provision | Supplementary   |
|----------------------------|--|--------------------|--------------------|-----------------------------------|-----------------|
| <b>A REVENUE (VOTED)</b>   |  |                    |                    |                                   |                 |
| 2                          | Animal Husbandry, Livestock, Fisheries and Veterinary Services           | 3,789.68           | 3,660.06           | 129.62                            | 183.54          |
| 7                          | Human Resources and Development  | 32,133.59          | 30,041.81          | 2,091.78                          | 762.67          |
| 19                         | Irrigation and Flood Control   | 14,795.40          | 5,602.76           | 9,192.64                          | 200.00          |
| 29                         | Development Planning, Economic Reforms and North Eastern Council Affairs | 1,789.69           | 1,706.48           | 83.21                             | 155.35          |
| 38                         | Social Justice, Empowerment and Welfare                                  | 9,925.72           | 6,855.95           | 3,069.77                          | 410.96          |
| 39                         | Sports and Youth Affairs   | 872.95             | 724.73             | 148.22                            | 53.00           |
| 41                         | Urban Development and Housing  | 2,661.58           | 2,556.08           | 105.50                            | 117.26          |
| 43                         | Panchayat Raj Institutions   | 33,480.55          | 31,473.30          | 2,007.25                          | 160.00          |
| <b>TOTAL - REVENUE</b>     |  | <b>99,449.16</b>   | <b>82,621.17</b>   | <b>16,827.99</b>                  | <b>2042.78</b>  |
| <b>B - CAPITAL (VOTED)</b> |  |                    |                    |                                   |                 |
| 2                          | Animal Husbandry, Livestock, Fisheries and Veterinary Services           | 1,432.72           | 285.97             | 1,146.75                          | 30.00           |
| 3                          | Buildings  | 2,942.41           | 2,900.95           | 41.46                             | 731.54          |
| 13                         | Health Care, Human Services and Family Welfare                           | 11,290.08          | 10,137.55          | 1,152.53                          | 12.70           |
| 29                         | Development Planning, Economic Reforms and North Eastern Council Affairs | 1,900.00           | 1,739.72           | 160.28                            | 800.00          |
| 30                         | Police   | 1,065.00           | 687.23             | 377.77                            | 260.00          |
| 33                         | Water Security and Public Health Engineering                             | 11,419.68          | 4,099.66           | 7,320.02                          | 809.97          |
| 34                         | Roads and Bridges  | 23,367.87          | 19,150.46          | 4,217.41                          | 591.91          |
| 35                         | Rural Management and Development   | 9,819.98           | 7,062.26           | 2,757.72                          | 735.66          |
| 40                         | Tourism  | 15,189.37          | 4,849.73           | 10,339.64                         | 474.99          |
| 41                         | Urban Development and Housing  | 21,801.50          | 4,941.24           | 16,860.26                         | 274.28          |
| <b>TOTAL - CAPITAL</b>     |  | <b>1,00,228.61</b> | <b>55,854.77</b>   | <b>44,373.84</b>                  | <b>4,721.05</b> |
| <b>GRAND TOTAL</b>         |  | <b>1,99,677.77</b> | <b>1,38,475.94</b> | <b>61,201.83</b>                  | <b>6,763.83</b> |

**Appendix 2.5****Statement of insufficient re-appropriation of funds***(Reference: Paragraph 2.3.8, Page 81)**(₹ in lakh)*

| Sl. No.      | Grant No. | Description                                | Head of Account | Re-appropriation | Final Excess |
|--------------|-----------|--|-----------------|------------------|--------------|
| 1            | 01        | Food, Security and Agriculture Development | 2401.104.01     | 52               | 57.83        |
| 2            | 07        | Human Resources Development                | 2202.81         | 1.12             | 8.73         |
| 3            | 40        | Tourism                                    | 3452.01.102.60  | 1.72             | 29.83        |
| <b>TOTAL</b> |           |  |                 |                  | <b>96.39</b> |

**Appendix 2.6****Statement of the excess/unnecessary re-appropriation of funds***(Reference: Paragraph 2.3.8, Page 81)**(₹ in lakh)*

| Sl. No.      | Grant No. | Description                                    | Head of Account | Re-appropriation | Final Savings |
|--------------|-----------|--|-----------------|------------------|---------------|
| 1            | 13        | Health Care, Human Services and Family Welfare | 4210.02.103.60  | 5.56             | 50.30         |
| 2            | 41        | Urban Development and Housing                  | 4217.03.051.79  | 15               | 184.92        |
| <b>TOTAL</b> |           |  |                 |                  | <b>235.22</b> |

**Appendix 2.7**

**Statement showing results of review of substantial surrenders made during the year**

(Reference: Paragraph 2 3 9 Page 81)

| Sl. No.   | Number of title of Grant                          | Name of the scheme (Head of Account)  | Total Provision (₹ in lakh) | Amount of Surrender (₹ in lakh) | Percentage of Surrender |
|---|---|---|-----------------------------|---------------------------------|-------------------------|
| 1   | 07 Human Resources Development                    | Scheme for Infrastructure Development Private aided/unaided Minority Institute 2202.01.800.87 | 377.79                      | 377.79                          | 100                     |
| <i>Surrendered due to non-receipt of fund from GOI.</i>                         |   |   |                             |                                 |                         |
| 2   | 07 Human Resources Development                    | Scholarships 2202.05.80.107   | 26.35                       | 26.35                           | 100                     |
| <i>Surrendered due to non-receipt of fund from GOI</i>                          |   |   |                             |                                 |                         |
| 3   | 07 Human Resources Development                    | Central scheme for upgradation of existing/setting up of new Polytechnics 4202.02.103.71      | 584.38                      | 584.38                          | 100                     |
| <i>Surrendered due to non-receipt of fund from GOI.</i>                         |   |   |                             |                                 |                         |
| 4   | 11 Food, Civil Supplies and Consumer Affairs      | Buildings 5475.102.60   | 25.00                       | 25.00                           | 100                     |
| <i>Surrendered due to non-completion of construction proposals</i>              |   |   |                             |                                 |                         |
| 5   | 13 Health Care, Human Services and Family Welfare | Construction of Pharmacy College (ACA) 4210.03.105.61   | 100.00                      | 100.00                          | 100                     |
| <i>Surrendered due to non-completion of work</i>                                |   |   |                             |                                 |                         |
| 6   | 19 Irrigation and Flood Control                   | Integrated Development of Agriculture through Irrigation Facilities 2705.101                  | 200.00                      | 200.00                          | 100                     |
| <i>Surrendered due to non-fulfillment of required norms</i>                     |   |   |                             |                                 |                         |
| 7   | 21 Labour   | Construction of MajdoorBhawan 4059.01.051.65  | 100.00                      | 100.00                          | 100                     |
| <i>Surrendered due to non-provision of fund</i>                                 |   |   |                             |                                 |                         |
| 8   | 31 Energy and Power                               | Schemes under Ministry of New and Renewable Energy 4801.01.800.79                             | 508.79                      | 508.79                          | 100                     |
| <i>Surrendered due to non-receipt of clearance from the Forest Department</i>   |   |   |                             |                                 |                         |
| 9   | 35 Rural Management and Development               | Rural Development 4515.103  | 302.42                      | 302.42                          | 100                     |
| <i>Surrendered due to non-receipt of fund from GOI</i>                          |   |   |                             |                                 |                         |
| 10  | 38 Social Justice, Empowerment and Welfare        | Integrated Child Protection Scheme (ICPS) 2235.02.64  | 402.17                      | 402.17                          | 100                     |
| <i>Surrendered due to non-receipt of fund from GOI</i>                          |   |   |                             |                                 |                         |
| 11  | 38 Social Justice, Empowerment and Welfare        | Social Welfare 4215.02.101.39   | 50.00                       | 50.00                           | 100                     |
| <i>Surrendered due to non-completion of prescribed procedure</i>                |   |   |                             |                                 |                         |
| 12  | 12 Forest, Environment and Wild Life Management   | Conservation Programmes 3435.03.101   | 121.06                      | 120.10                          | 99                      |
| <i>Surrendered due to non-receipt of fund from GOI</i>                          |   |   |                             |                                 |                         |
| 13  | 21 Labour   | Industrial Training Institute, Gyalshing 2230.03.101.62                                       | 45.50                       | 45.00                           | 99                      |
| <i>Surrendered due to non-regularization of M.R. Staff</i>                      |   |   |                             |                                 |                         |
| 14  | 10 Finance, Revenue and Expenditure               | Others 2049.04.103.44   | 143.00                      | 138.78                          | 97                      |
| <i>Surrendered due to re-scheduling of loan</i>                                 |   |   |                             |                                 |                         |
| 15  | 13 Health Care, Human Services and Family Welfare | Construction of Drug Testing laboratory under AYUSH 4210.04.107.60                            | 110.00                      | 103.48                          | 94                      |
| <i>Surrendered due to non receipt of central fund and non receipt of claims</i> |   |   |                             |                                 |                         |

|  |   |   |           |           |    |
|--|---|---|-----------|-----------|----|
| 16   | 43 Panchayati Raj Institutions                                    | General Performance Grant recommended by the 13 <sup>th</sup> FC<br>3604.200.94 | 1,597.60  | 1,491.60  | 93 |
| <i>Surrendered due to non-receipt of fund from GOI</i>   |   |   |           |           |    |
| 17   | 46 Municipal Affairs  | General Performance Grant recommended by the 13 <sup>th</sup> FC<br>3604.200.94 | 22.40     | 20.74     | 93 |
| <i>Surrendered by restricting the expenditure of fund received under the 13<sup>th</sup> FC</i>      |   |   |           |           |    |
| 18   | 30 Police   | Construction of Non-Residential Building<br>4055.207.71                         | 225.00    | 206.74    | 92 |
| <i>Surrendered due to non-completion of work</i>   |   |   |           |           |    |
| 19   | 37 Sikkim Nationalised Transport                                  | Tools and Plants<br>5055.103.62   | 50.01     | 45.99     | 92 |
| <i>Surrendered due to non-finalization for the modernization and computerization of Depots</i>       |   |   |           |           |    |
| 20   | 40 Tourism and Civil Aviation                                     | Other Development Projects<br>5452.01.101.61                                    | 8,669.26  | 7,893.69  | 91 |
| <i>Surrendered due to non-completion of work</i>   |   |   |           |           |    |
| 21   | 41 Urban Development and Housing                                  | Other Expenditure<br>2217.05.800  | 111.48    | 100.00    | 90 |
| <i>Surrendered due to non-receipt of fund from GOI</i>   |   |   |           |           |    |
| 22   | 02 Animal Husbandry, Livestock, Fisheries and Veterinary Services | Veterinary services and Animal Health<br>4403.101                               | 757.40    | 672.66    | 89 |
| <i>Surrender was stated to be mainly for availing of supplementary demand under other heads etc.</i> |   |   |           |           |    |
| 23   | 38 Social Justice, Empowerment and Welfare                        | Other Women's Welfare Programme<br>2235.02.103.64                               | 139.63    | 123.68    | 89 |
| <i>Surrendered due to non-receipt of fund from GOI</i>   |   |   |           |           |    |
| 24   | 11 Food, Civil Supplies and Consumer Affairs                      | Buildings<br>4408.01.101.60   | 100.00    | 87.87     | 88 |
| <i>Surrendered due to delay in finalization of acquisition of land</i>                               |   |   |           |           |    |
| 25   | 40 Tourism and Civil Aviation                                     | Rural Tourism Projects<br>5452.01.101.63  | 2,145.81  | 1,884.42  | 88 |
| <i>Surrendered due to non-completion of work</i>   |   |   |           |           |    |
| 26   | 35 Rural Management and Development                               | Rural Development Department<br>3054.80.799.36                                  | 50.00     | 43.45     | 87 |
| <i>Surrendered due to non-receipt of claims</i>  |   |   |           |           |    |
| 27   | 11 Food, Civil Supplies and Consumer Affairs                      | Buildings<br>4408.02.101.60   | 308.00    | 264.57    | 86 |
| <i>Surrendered due to non-completion of work</i>   |   |   |           |           |    |
| 28   | 41 Urban Development and Housing                                  | JNNURM<br>4217.03.051.71  | 16,210.00 | 13,912.43 | 86 |
| <i>Surrendered due to non-receipt of ACA fund</i>  |   |   |           |           |    |
| 29   | 12 Forest, Environment and Wild Life Management                   | Schemes funded under Sikkim Ecology fund<br>3435.03.61                          | 1,500.00  | 1,242.81  | 83 |
| <i>Surrendered to keep the expenditure within the resource allocation</i>                            |   |   |           |           |    |
| 30   | 12 Forest, Environment and Wild Life Management                   | Forest Protection Scheme<br>2406.01.101.66                                      | 8,228.82  | 6,685.02  | 81 |
| <i>Surrendered due to non-completion of work</i>   |   |   |           |           |    |
| 31   | 33 Water Security and Public Health Engineering                   | Rural Water Supply<br>4215.01.102.34  | 818.75    | 641.64    | 78 |
| <i>Surrendered due to non-receipt of Claims</i>  |   |   |           |           |    |
| 32   | 14 Home   | Improving Delivery of Justice<br>2014.800.41                                    | 436.00    | 329.94    | 76 |
| <i>Surrendered due to non-receipt of proposals from the Buildings &amp; Housing Department</i>       |   |   |           |           |    |
| 33   | 02 Animal Husbandry, Livestock, Fisheries and Veterinary Services | Inland fisheries<br>4405.101  | 675.32    | 505.93    | 75 |

| <i>Surrendered due to non-receipt of fund from GOI</i>   |   |   |           |          |    |
|--|---|---|-----------|----------|----|
| 34   | 41 Urban Development and Housing                                  | ADP Project (EAP)<br>4217.03.051.75   | 3,000.00  | 2,263.77 | 75 |
| <i>Surrendered due to less receipt of fund</i>   |   |   |           |          |    |
| 35   | 31 Energy and Power   | Construction of 66/11 KV 2X5 MVA sub-station at Perving, East Sikkim inlcl drawing of 11 KV Transmission lines for Power Evacuation & other works<br>4801.05.800.67 | 700.00    | 514.75   | 74 |
| <i>Surrendered due to non-receipt of fund from GOI</i>   |   |   |           |          |    |
| 36   | 35 Rural Management and Development                               | Rural Development Department<br>4215.01.102.36  | 1,680.17  | 1,201.75 | 72 |
| <i>Surrendered due to non-receipt of fund from GOI</i>   |   |   |           |          |    |
| 37   | 02 Animal Husbandry, Livestock, Fisheries and Veterinary Services | Other Livestock Breeding<br>2403.106.72   | 58.96     | 40.56    | 69 |
| <i>Surrendered due to non implementation of the scheme</i>   |   |   |           |          |    |
| 38   | 33 Water Security and Public Health Engineering                   | Scheme under 10% Lumpsum Provision for NE States including Sikkim<br>4215.01.101.71   | 977.03    | 685.92   | 70 |
| <i>Surrendered due to non-receipt of Central Share</i>   |   |   |           |          |    |
| 39   | 19 Irrigation and Flood Control                                   | Original Works<br>2702.01.103.60  | 13,400.00 | 9,278.00 | 69 |
| <i>Surrendered due to non-receipt of fund from GOI</i>   |   |   |           |          |    |
| 40   | 41 Urban Development and Housing                                  | Projects/Schemes for the benefit of NE Region and Sikkim<br>4217.03.051.78  | 731.50    | 502.65   | 69 |
| <i>Surrendered due to non completion of tender process by surrendering of actual balance</i>                                 |   |   |           |          |    |
| 41   | 33 Water Security and Public Health Engineering                   | Pakyong Water supply scheme<br>4215.01.101.63   | 653.53    | 442.73   | 68 |
| <i>Surrendered due to non-receipt of fund</i>  |   |   |           |          |    |
| 42   | 30 Police   | Construction<br>4055.207.72   | 375.00    | 250.22   | 67 |
| <i>Surrendered due to non completion of work</i>   |   |   |           |          |    |
| 43   | 22 Land Revenue and Disaster Management                           | Reconstruction of Assets Damaged by 18 <sup>th</sup> September Earthquake (SPA)<br>4059.051.75  | 13,711.00 | 9,021.69 | 66 |
| <i>Surrendered due to non receipt of claims for the reconstruction work of Tashiling Secretariat and non-receipt of fund</i> |   |   |           |          |    |
| 44   | 12 Forest, Environment and Wild Life Management                   | Forest Protection schemes<br>4406.01.101.66   | 330.00    | 215.43   | 65 |
| <i>Surrendered due to non-receipt of fund from GOI</i>   |   |   |           |          |    |
| 45   | 10 Finance, Revenue and Expenditure                               | House building advance to AIS officers<br>7610.201.61   | 30.00     | 18.90    | 63 |
| <i>Surrendered due to non receipt of requests for the respective loans</i>   |   |   |           |          |    |
| 46   | 30 Police   | Modernization of Police Force (Central Share)   | 590.00    | 363.39   | 62 |
| <i>Surrendered due to non-completion of work</i>   |   |   |           |          |    |
| 47   | 31 Energy and Power   | Schemes under Non-lapsable Central Pool of Resources<br>4801.05.800.46  | 4,845.71  | 2,969.87 | 61 |
| <i>Surrendered due to non-receipt of fund from GOI</i>   |   |   |           |          |    |
| 48   | 38 Social Justice, Empowerment and Welfare                        | Special component plan for Schedule Castes<br>4202.01.789   | 100.67    | 61.90    | 61 |
| <i>Surrendered due to non completion of work</i>   |   |   |           |          |    |
| 49   | 19 Irrigation and Flood Control                                   | East district<br>4711.03.103.45   | 583.47    | 351.08   | 60 |



|   |   |  |                  |                  |    |  |
|---|---|--|------------------|------------------|----|--|
| <i>Surrendered due to non-receipt of NEC fund</i>   |   |  |                  |                  |    |  |
| 50  | 33 Water Security and Public Health Engineering                   | Water supply scheme for West<br>4215.01.101.74   | 973.66           | 585.14           | 60 |  |
| <i>Surrendered due to non-receipt of Central Share</i>  |   |  |                  |                  |    |  |
| 51  | 40 Tourism and Civil Aviation                                     | Tourism Institutes<br>5452.01.101.64   | 140.43           | 84.50            | 60 |  |
| <i>Surrendered due to non completion of work and non-receipt of claims</i>                                    |   |  |                  |                  |    |  |
| 52  | 31 Energy and Power   | Complete electrification of Lord Buddha Statue<br>4801.05.800.97   | 312.17           | 183.95           | 59 |  |
| <i>Surrendered to keep the expenditure to the extent of fund released</i>                                     |   |  |                  |                  |    |  |
| 53  | 33 Water Security and Public Health Engineering                   | Water supply scheme for East<br>4215.01.101.73   | 1,586.60         | 930.25           | 59 |  |
| <i>Surrendered due to non-receipt of Central Share</i>  |   |  |                  |                  |    |  |
| 54  | 34 Roads & Bridges  | Construction of Steel Bridge in South Sikkim<br>5054.04.101.68   | 729.77           | 420.54           | 58 |  |
| <i>Surrendered due to non-receipt of fund and non-completion of work</i>                                      |   |  |                  |                  |    |  |
| 55  | 35 Rural Management and Development                               | Rural Development Department<br>5054.04.101.36   | 2,399.37         | 1,402.30         | 58 |  |
| <i>Surrendered due to non-receipt of fund</i>   |   |  |                  |                  |    |  |
| 56  | 33 Water Security and Public Health Engineering                   | Water supply scheme for South<br>4215.01.101.72  | 1,032.49         | 581.73           | 56 |  |
| <i>Surrendered due to non-receipt of Central Share</i>  |   |  |                  |                  |    |  |
| 57  | 22 Land Revenue and Disaster Management                           | Capacity building for disaster response<br>2245.80.102.62  | 201.43           | 111.67           | 55 |  |
| <i>Surrendered due to non completion of on-going project</i>  |   |  |                  |                  |    |  |
| 58  | 02 Animal Husbandry, Livestock, Fisheries and Veterinary Services | Prevention and Control of Animal diseases<br>2403.101.62   | 32.79            | 17.80            | 54 |  |
| <i>Surrendered due to non-receipt of fund</i>   |   |  |                  |                  |    |  |
| 59  | 46 Municipal Affairs  | General Basic Grant recommended by the 13 <sup>th</sup> FC<br>3604.200.93                                      | 32.63            | 17.63            | 54 |  |
| <i>Surrendered by restricting the expenditure to the extent of fund received under the 13<sup>th</sup> FC</i> |   |  |                  |                  |    |  |
| 60  | 20 Judiciary  | Pensionary charges in respect of High Court judges<br>2071.01.106  | 61.30            | 32.42            | 53 |  |
| <i>Surrendered due to non-receipt of reimbursement claims from the GOI</i>                                    |   |  |                  |                  |    |  |
| 61  | 21 Labour   | Industrial Training Institute, Rangpo<br>2230.03.101.60  | 360.77           | 190.23           | 53 |  |
| <i>Surrendered due to non-regularization of MR staff.</i>   |   |  |                  |                  |    |  |
| 62  | 02 Animal Husbandry, Livestock, Fisheries and Veterinary Services | Census, Survey and investigation<br>2403.113.75  | 125.03           | 64.81            | 52 |  |
| <i>Surrendered due to non-receipt of fund from GOI</i>  |   |  |                  |                  |    |  |
| 63  | 36 Science, Technology and Climate Change                         | Setting up of Technology Demonstration/Transfer and Skill Development Centre for Schedule Tribe<br>5425.600.61 | 103.00           | 52.00            | 50 |  |
| <i>Surrendered due to non completion of work</i>  |   |  |                  |                  |    |  |
| <b>TOTAL</b>  |   |  | <b>94,622.63</b> | <b>72,095.02</b> |    |  |

**Appendix 2.8**

**Statement of various grants/appropriations in which savings occurred but no part of which had been surrendered**

(Reference: Paragraph 2.3.11, Page 82)

(₹ in lakh)

| I - Grant                 |           | Name of grant/appropriation  | Savings       |
|---------------------------|-----------|--|---------------|
| Sl. No.                   | Grant No. |  |               |
| 1                         | 17        | Information and Public Relation  | 21.35         |
| 2                         | 23        | Law  | 0.08          |
| 3                         | 25        | Mines Mineral and Geology  | 0.01          |
| 4                         | 29        | Development Planning, Economic Reforms and North Eastern Council Affairs | 960.28        |
| <b>TOTAL</b>              |           |  | <b>981.72</b> |
| <b>II – APPROPRIATION</b> |           |  |               |
| 1                         |           | Public Service Commission  | 0.03          |
| <b>TOTAL</b>              |           |  | <b>0.03</b>   |
| <b>GRAND TOTAL</b>        |           |  | <b>981.75</b> |

**Appendix 2.9**

**Statement showing the details of saving of ₹1 crore and above not surrendered**

(Reference: Paragraph 2.3.11, Page 82)

(₹ in crore)

| Sl. No.      | Number and name of Grant/Appropriation          | Capital/ Revenue | Saving        | Surrender     | Saving which remained to be surrendered |
|--------------|---|------------------|---------------|---------------|---|
| 1            | 12 Forest, Environment and Wild life Management | Revenue          | 101.24        | 82.24         | 19.00                                   |
| 2            | 22 Land Revenue & Disaster Management           | Revenue          | 172.04        | 64.45         | 107.59                                  |
| 3            | 30 Police                                       | Revenue          | 32.96         | 31.20         | 1.76                                    |
| 4            | 33 Water Security and Public Health Engineering | Capital          | 81.30         | 73.52         | 7.78                                    |
| 5            | 38 Social Justice, Empowerment and Welfare      | Revenue          | 34.81         | 10.40         | 24.41                                   |
| 6            | 38 Social Justice, Empowerment and Welfare      | Capital          | 8.77          | 1.94          | 6.83                                    |
| 7            | 40 Tourism                                      | Capital          | 108.15        | 104.77        | 3.38                                    |
| 8            | 41 Urban Development and Housing                | Capital          | 171.35        | 169.50        | 1.85                                    |
| <b>Total</b> |   |                  | <b>710.62</b> | <b>538.02</b> | <b>172.60</b>                           |

## Appendix 2.10

Statement showing surrender of funds in excess of ₹ 1 crore on 30 and 31 March 2013

(Reference: Paragraph 2.3.11, Page 82)

(₹ in crore)

| Sl.No. | Grant No. | Major Head   | Amount of Surrender | Percentage of Total Provision |
|--------|-----------|--------------|---------------------|-------------------------------|
| 1      | 01        | 2435         | 1.99                | 4.78                          |
| 2      | 02        | 2403         | 3.74                | 11.44                         |
| 3      | 02        | 4403         | 5.93                | 78.34                         |
| 4      | 03        | 4059         | 6.84                | 19.80                         |
| 5      | 07        | 2202         | 42.07               | 12.89                         |
| 6      | 10        | 2049         | 9.88                | 4.91                          |
| 7      | 10        | 2054         | 1.95                | 15.16                         |
| 8      | 10        | 2071         | 14.02               | 5.88                          |
| 9      | 10        | 2075         | 231.32              | 31.10                         |
| 10     | 10        | 6004         | 1.06                | 10.14                         |
| 11     | 11        | 2408         | 2.21                | 11.76                         |
| 12     | 11        | 4408         | 2.68                | 65.69                         |
| 13     | 12        | 2406         | 13.55               | 10.62                         |
| 14     | 12        | 3435         | 13.65               | 82.08                         |
| 15     | 12        | 4406         | 2.15                | 65.15                         |
| 16     | 13        | 4210         | 7.63                | 6.75                          |
| 17     | 14        | 2014         | 3.29                | 75.46                         |
| 18     | 18        | 2852         | 1.07                | 26.42                         |
| 19     | 19        | 2702         | 92.78               | 65.41                         |
| 20     | 19        | 4711         | 3.51                | 32.41                         |
| 21     | 20        | 2014         | 1.64                | 9.16                          |
| 22     | 21        | 2230         | 1.43                | 21.83                         |
| 23     | 21        | 4059         | 1.00                | 45.05                         |
| 24     | 22        | 2216         | 47.15               | 29.47                         |
| 25     | 22        | 2245         | 14.29               | 9.65                          |
| 26     | 22        | 2506         | 3.00                | 42.86                         |
| 27     | 22        | 4059         | 64.62               | 47.13                         |
| 28     | 22        | 4215         | 5.24                | 34.93                         |
| 29     | 30        | 2055         | 29.41               | 12.92                         |
| 30     | 30        | 2070         | 1.29                | 14.64                         |
| 31     | 31        | 4801         | 60.66               | 58.68                         |
| 32     | 33        | 4215         | 73.52               | 60.11                         |
| 33     | 34        | 5054         | 61.58               | 25.70                         |
| 34     | 35        | 4215         | 12.02               | 64.24                         |
| 35     | 35        | 4515         | 3.03                | 10.51                         |
| 36     | 35        | 5054         | 14.02               | 34.04                         |
| 37     | 38        | 2235         | 6.71                | 14.92                         |
| 38     | 38        | 2236         | 3.69                | 25.93                         |
| 39     | 39        | 2204         | 2.02                | 21.81                         |
| 40     | 39        | 4202         | 2.78                | 22.69                         |
| 41     | 40        | 5452         | 103.37              | 65.99                         |
| 42     | 41        | 2217         | 2.15                | 9.52                          |
| 43     | 41        | 4217         | 168.35              | 76.26                         |
| 44     | 43        | 3604         | 26.56               | 57.02                         |
| 45     | 02        | 4405         | 4.39                | 62.27                         |
| 46     | 05        | 4202         | 7.74                | 21.69                         |
| 47     | 07        | 4202         | 2.01                | 4.44                          |
| 48     | 21        | 2230         | 1.34                | 20.46                         |
| 49     | 30        | 4055         | 6.57                | 49.58                         |
|        |           | <b>TOTAL</b> | <b>1,192.90</b>     |                               |

**Appendix 2.11**  
**Statement showing rush of expenditure**  
(Reference: Paragraph 2.5.1.8, Page 87)

(₹ in lakh)

| Year  | Major/Sub-Major/Minor/Sub/Detailed Heads          | Final Grant | Expenditure upto previous month (February) | Expenditure during March | Total expenditure | Percentage of expenditure during last month to total expenditure |
|---|---|-------------|--|--------------------------|-------------------|--|
| 2008-09                                       | 3451 -30.00.13 Office Expenses                    | 130.23      | 97.95                                      | 32.27                    | 130.22            | 25   |
|   | 3454 -800-60-SIU                                  | 51.50       | 21.96                                      | 29.49                    | 51.45             | 57   |
|   | 3454 -800-60-00-71 Trg. On M&E                    | 4.40        | Nil  | 0.91                     | 0.91              | 100  |
| 2009-10                                       | 2575 -00-00.60-Dev. Activities in Border Areas    | 44.70       | 28.49                                      | 16.21                    | 44.70             | 36   |
|   | 3451 -30.00.13 Office Expenses                    | 99.47       | 72.32                                      | 27.04                    | 99.36             | 27   |
|   | 3451 -30.00.50 Other Charges                      | 32.72       | 0.26                                       | 32.46                    | 32.72             | 99   |
|   | 3454-02-112-EAS                                   | 65.25       | 39.63                                      | 25.62                    | 65.25             | 39   |
|   | 3454 -800-61-DSO                                  | 103.85      | 43.72                                      | 60.13                    | 103.85            | 58   |
|   | 3454 -800-62-PFU                                  | 6.24        | 3.24                                       | 3.00                     | 6.24              | 48   |
|   | 3454 -02-112-00-00-84-Pilot Survey (100%CSS)      | 5.68        | 2.62                                       | 3.06                     | 5.68              | 54   |
|   | 3454-02-00-00-83-USHA (100%CSS)                   | 3.00        | Nil  | 3.00                     | 3.00              | 100  |
|   | 3454-02-112-EAS (NP)                              | 132.04      | 70.49                                      | 61.55                    | 132.04            | 47   |
| 4575 -00.00.71 - Construction in Border Areas | 1000.00   | 529.00      | 471.00                                     | 1000.00                  | 47                |  |
| 2010-11                                       | 3451 -30.00.13 Office Expenses                    | 70.10       | 44.30                                      | 25.78                    | 70.08             | 37   |
|   | 3454-02-112-EAS                                   | 131.38      | 90.68                                      | 40.68                    | 131.36            | 31   |
|   | 3454-00.00.13 OE                                  | 1.46        | Nil  | 1.45                     | 1.45              | 100  |
| 2011-12                                       | 3451 -30.00.13 Office Expenses                    | 73.25       | 48.62                                      | 24.62                    | 73.24             | 34   |
|   | 3451 -30.00.31 GIA to state planning Board        | 47.23       | 32.17                                      | 15.04                    | 47.21             | 32   |
|   | 3451 -30.00.85 Distt. Innovation Fund             | 200.00      | Nil  | 184.50                   | 184.50            | 100  |
|   | 3451 -30.00.89 Preparation of Ethnographic Report | 11.39       | 7.88                                       | 3.50                     | 11.38             | 31   |
| 2012-13                                       | 3451 -30.00.13 Office Expenses                    | 165.84      | 68.07                                      | 97.28                    | 165.35            | 59   |
|   | 3451 -30.00.87 Human Development Report           | 19.10       | 10.82                                      | 8.25                     | 19.07             | 43   |
|   | 3451 -30.00.89 Preparation of Ethnographic Report | 26.20       | 18.85                                      | 7.30                     | 26.15             | 28   |
|   | 3454-02-00.00.81-Conduct of EC (100%CSS)          | 63.51       | 2.58                                       | 44.12                    | 46.70             | 94   |
|   | 3454-02.206-64-00-50-UID                          | 22.00       | Nil  | 22.00                    | 22.00             | 100  |

Source: Monthly Expenditure Accounts

**Appendix 3.1**  
**Utilisation Certificates outstanding as of March 2013**

(Reference: Paragraph 3.1, Page 89)

(₹ in lakh)

| Sl. No | Name of the Department                                    | Year of payment of Grant | Total Grants paid |          | Utilisation Certificate |          |             |          |
|--------|---|--------------------------|-------------------|----------|-------------------------|----------|-------------|----------|
|        |   |                          | Number            | Amount   | Received                |          | Outstanding |          |
|        |   |                          |                   |          | Number                  | Amount   | Number      | Amount   |
| (1)    | (2)   | (3)                      | (4)               | (5)      | (6)                     | (7)      | (8)         | (9)      |
| I      | Cultural Affairs & Heritage Department                    | 2012-13                  | 110               | 45.20    | 56                      | 9.90     | 54          | 35.30    |
| II     | Urban Development and Housing Department                  | 2012-13                  | 14                | 16.66    | 14                      | 16.66    | 0           | 0        |
| III    | Health Care, Human Services and Family Welfare Department | 2001-02                  | 4                 | 4.05     | 0                       | 0        | 4           | 4.05     |
|        |   | 2002-03                  | 2                 | 24.50    | 0                       | 0        | 2           | 24.50    |
|        |   | 2003-04                  | 3                 | 27.10    | 0                       | 0        | 3           | 27.10    |
|        |   | 2004-05                  | 3                 | 7.67     | 0                       | 0        | 3           | 7.67     |
|        |   | 2005-06                  | 3                 | 10.57    | 0                       | 0        | 3           | 10.57    |
|        |   | 2006-07                  | 3                 | 14.31    | 0                       | 0        | 3           | 14.31    |
|        |   | 2007-08                  | 4                 | 300.00   | 2                       | 69.18    | 2           | 230.83   |
|        |   | 2008-09                  | 4                 | 200.00   | 1                       | 14.25    | 3           | 185.75   |
|        |   | 2009-10                  | 1                 | 8.00     | 1                       | 8.00     | 0           | 0        |
|        |   | 2010-11                  | 1                 | 6.00     | 1                       | 6.00     | 0           | 0        |
|        |   | 2011-12                  | 2                 | 230.00   | 2                       | 230.00   | 0           | 0        |
|        |   | 2012-13                  | 3                 | 15.00    | 3                       | 15.00    | 0           | 0        |
|        | Total   |                          | 33                | 847.20   | 10                      | 342.42   | 23          | 504.78   |
| IV     | Department of Tourism and Civil Aviation                  | 2012-13                  | 12                | 631.80   | 3                       | 424.00   | 9           | 207.80   |
| V      | Information Technology                                    | 2007-08                  | 8                 | 34.50    | 4                       | 14.79    | 4           | 19.71    |
| VI     | Co-operation Department                                   | 1999-00                  | 5                 | 3.25     | 4                       | 3.00     | 1           | 0.25     |
|        |   | 2001-02                  | 9                 | 19.04    | 8                       | 18.24    | 1           | 0.80     |
|        |   | 2002-03                  | 18                | 29.52    | 15                      | 29.31    | 3           | 0.21     |
|        |   | 2005-06                  | 4                 | 11.00    | 4                       | 11.00    | 0           | 0        |
|        |   | 2006-07                  | 351               | 68.00    | 351                     | 68.00    | 0           | 0        |
|        |   | 2007-08                  | 197               | 132.00   | 194                     | 117.00   | 3           | 15.00    |
|        |   | 2008-09                  | 25                | 159.00   | 25                      | 159.00   | 0           | 0        |
|        |   | 2009-10                  | 33                | 377.00   | 30                      | 353.00   | 3           | 24.00    |
|        |   | 2011-12                  | 20                | 118.00   | 20                      | 118.00   | 0           | 0        |
|        |   | 2012-13                  | 176               | 198.08   | 0                       | 0        | 176         | 198.08   |
|        | Total   |                          | 838               | 1114.89  | 651                     | 876.55   | 187         | 238.34   |
| VII    | Government Industrial Training Institute, Rangpoo         | 2012-13                  | 2                 | 184.32   | -                       | -        | 2           | 184.32   |
| VIII   | Human Resource Development Department                     | 2012-13                  | 29                | 180.00   | 29                      | 180.00   | -           | -        |
| IX     | Ecclesiastical Affairs                                    | 2012-13                  | 137               | 386.00   | 0                       | 0        | 137         | 386.00   |
| X      | AHLFVS  | 2012-13                  | 4                 | 229.40   | 1                       | 10.00    | 3           | 219.94   |
| XI     | Forest, Environment and Wildlife Management Department    | 2011-12                  | 1                 | 10.00    | 0                       | 0        | 1           | 10.00    |
|        |   | 2012-13                  | 1                 | 10.00    | 0                       | 0        | 1           | 10.00    |
| XII    | Energy and Power Department                               | 2012-13                  | 2                 | 200.00   | 0                       | 0        | 2           | 200.00   |
|        | Grand Total   |                          | 1,191             | 3,889.97 | 768                     | 1,874.90 | 423         | 2,015.07 |

**Appendix 3.2**

**Statement showing the details of Utilisation Certificates received by AHLFVS**

(Reference: Paragraph 3.1.1, Page 90)

(₹ in lakh)

| Year         | Grants-in-aid released |                 | UCs received        |                 | UCs outstanding     |               |
|--------------|------------------------|-----------------|---------------------|-----------------|---------------------|---------------|
|              | Total number of GIA    | Total amount    | Total number of GIA | Total amount    | Total Number of GIA | Total amount  |
| 2008-09      | 32                     | 359.28          | 6                   | 273.93          | 26                  | 85.35         |
| 2009-10      | 36                     | 620.40          | 17                  | 557.38          | 19                  | 63.02         |
| 2010-11      | 3                      | 196.67          | 3                   | 196.67          | 0                   | 0             |
| 2011-12      | 13                     | 337.97          | 9                   | 267.92          | 4                   | 70.05         |
| 2012-13      | 4                      | 229.94          | 1                   | 10.00           | 3*                  | 219.94        |
| <b>Total</b> | <b>88</b>              | <b>1,744.26</b> | <b>36</b>           | <b>1,305.90</b> | <b>52</b>           | <b>438.36</b> |

\*UCs have not been received till September 2013

**Appendix 3.3**

**Statement showing the details of Annual Accounts pending to various grantee units**

(Reference: Paragraph 3.1.1, Page 90)

| Name of grantee unit | Year for which annual accounts to be submitted | Annual accounts not submitted |
|----------------------|--|-------------------------------|
| Sachiva, ZPs<br>DDOs | 2008-09 to 2009-10 and 2011-12                 | 2008-09 to 2011-12            |
| SPDC                 | 2008-09 to 2012-13                             | 2012-13                       |
| SHL                  | 2008-09 to 2012-13                             | 2012-13                       |
| SCMPUL               | 2008-09 to 2009-10 and 2011-12 to 2012-13      | 2012-13                       |
| NDMPUL               | 2008-09 to 2012-13                             | 2011-12 to 2012-13            |
| SARAH                | 2008-09 to 2012-13                             | 2012-13                       |

Note: Two organisations i.e., Sikkim Amateur Swimming Association and All Sikkim SC Welfare Association, Gangtok receiving Grants-in-aid during 2008-09 (₹ 0.10 lakh) and 2011-12 (₹ 0.05 lakh) respectively, although not required to prepare Annual Accounts, have not submitted UCs.

**Appendix 3.4**  
**Statement showing names of bodies and authorities, the accounts of which had not been received**

*(Reference: Paragraph 3.2, Page 93)*

| Sl. No. | Name of the Bodies/Authorities                                  | Year for which Accounts have not been received | Grants received (₹ in crore) |
|---------|---|--|------------------------------|
| 1       | Sikkim Institute of Rural Development( SIRD), Karfactor         | 2012-2013                                      | Not furnished                |
| 2       | Sikkim Illness Assistance Fund Association, Gangtok             | 2011-12 to 2012-13                             | Not furnished                |
| 3       | State Leprosy Officer, Gangtok                                  | 2011-12 to 2012-13                             | Not furnished                |
| 4       | District Leprosy Officer, East District, Gangtok                | 2011-12 to 2012-13                             | Not furnished                |
| 5       | District Leprosy Officer, South District, Namchi                | 2011-12 to 2012-13                             | Not furnished                |
| 6       | District Leprosy Officer, North District, Mangan                | 2011-12 to 2012-13                             | Not furnished                |
| 7       | District Leprosy Officer West District, Gayzing                 | 2011-12 to 2012-13                             | Not furnished                |
| 8       | State Health & Family Welfare Society, Gangtok                  | 2011-12 to 2012-13                             | Not furnished                |
| 9       | District Health Society (NRHM), South District                  | 2012-2013                                      | Not furnished                |
| 10      | District Health Society (NRHM), North District                  | 2012-2013                                      | Not furnished                |
| 11      | District Health Society (NRHM), East District                   | 2012-2013                                      | Not furnished                |
| 12      | District Health Society (NRHM), West District                   | 2012-2013                                      | Not furnished                |
| 13      | Sikkim Renewable Energy Development Agency                      | 2011-12 to 2012-13                             | Not furnished                |
| 14      | Project Director, National Aids Control Society , Gangtok       | 2012-2013                                      | Not furnished                |
| 15      | Project Officer, Prevention & Control of Blindness, Gangtok     | 2012-2013                                      | Not furnished                |
| 16      | PrincialPaljorNamgyal Senior Secondary School, Gangtok          | 2011-12 to 2012-13                             | Not furnished                |
| 17      | Principal, TashiNamgyal Academy, Gangtok                        | 2011-12 to 2012-13                             | Not furnished                |
| 18      | Director, Sikkim Institute of Tibetology, Gangtok               | 2011-12 to 2012-13                             | Not furnished                |
| 19      | Member Secretary, Council of Science & Technology, Gangtok      | 2011-12 to 2012-13                             | Not furnished                |
| 20      | Project Officer, Sikkim Rural Development Agency, Gangtok       | 2012-2013                                      | Not furnished                |
| 21      | Principal Institute of Hotel Management, Gangtok                | 2009-10 to 2012-13                             | Not furnished                |
| 22      | Sikkim Milk Union, Gangtok                                      | 2012-2013                                      | Not furnished                |
| 23      | Sikkim Urban Development Agency( SUDA), Gangtok                 | 2012-2013                                      | Not furnished                |
| 24      | Sikkim State Co operative Supply & Marketing Federation Ltd.    | 2012-2013                                      | Not furnished                |
| 25      | Sikkim Housing & Development Board , Gangtok                    | 2007-2008 to 2012-13                           | Not furnished                |
| 26      | Small Farmers Business Consortium, Gangtok                      | 2012-2013                                      | Not furnished                |
| 27      | RajyaSainik Board, Gangtok                                      | 2007-08 to 2012-13                             | Not furnished                |
| 28      | Sikkim State Commission for Women, Gangtok                      | 2010-11 to 2012-13                             | Not furnished                |
| 29      | State Legal Service Authority ( State Legal Aid Fund) , Gangtok | 2012-2013                                      | Not furnished                |
| 30      | Director Khadi& Village Industries Board                        | 2012-2013                                      | Not furnished                |
| 31      | CEO, Sikkim Livestock Development Board, Gangtok                | 2012-2013                                      | Not furnished                |
| 32      | Sikkim State Social Welfare Board, Gangtok                      | 2009-10 to 2012-13                             | Not furnished                |

**Appendix 3.5**  
**Statement showing performance of the autonomous bodies**  
*(Reference: Paragraph 3.3; Page 93)*

| Sl. No. | Name of Body                              | Period of entrustment | Year upto which Accounts were rendered | Date of submission of accounts | Period upto which SAR issued | Placement of SAR                                    | Period of delay in submission of accounts                            |  |                       |                     |
|---------|---|-----------------------|--|--------------------------------|------------------------------|---|--|--|-----------------------|---------------------|
| (1)     | (2)                                       | (3)                   | (4)                                    | (5)                            | (6)                          | (7)   | (8)  |  |                       |                     |
| 1.      | Sikkim Mining Corporation                 | 2011-12 to 2016-17    | 2010-11                                | 2007-08<br>April 2010          | 2006-07<br>(13.05.09)        | 2006-07<br>(30.7.2009)                              | 1 year<br>6 months   |  |                       |                     |
|         |   |                       |  | 2008-09<br>April 2010          | 2007-08<br>(20.07.12)        | 2007-08, 2008-09 2009-10 and 2010-11<br>(5.10.2013) | 6 months   |  |                       |                     |
|         |   |                       |  | 2009-10<br>March 2012          | 2008-09<br>(15.11.12)        |   | 1 year<br>5 months   |  |                       |                     |
|         |   |                       |  | 2010-11<br>May 2012            | 2009-10<br>(30.11.12)        |   | 7 months   |  |                       |                     |
|         |   |                       |  | 2010-11<br>May 2013            |                              |   | 1 year<br>8 months   |  |                       |                     |
| 2.      | State Trading Corporation of Sikkim       | 2011-12 to 2016-17    | 2007-08                                | 2005-06<br>March 2009          | 2004-05<br>(14.6.10)         | 2004-05<br>(12.01.2011)                             | 2 years<br>5 months  |  |                       |                     |
|         |   |                       |  | 2006-07<br>March 2009          | 2005-06<br>(17.8.11)         | 2005-06, 2006-07 and 2007-08<br>(not yet placed)    | 1 year<br>5 months   |  |                       |                     |
|         |   |                       |  | 2007-08<br>March 2009          | 2006-07<br>(17.8.11)         |   | 5 months   |  |                       |                     |
| 3.      | State Bank of Sikkim                      | 2013-14 to 2017-18    | 2010-11                                | 2005-06<br>August 2007         | 2004-05<br>(21.4.09)         | 2004-05<br>27.12.2010                               | 4 years<br>2 months  |  |                       |                     |
|         |   |                       |  | 2006-07<br>December 2011       |                              |   | 2005-06<br>(not yet placed)  | 2005-06 (not yet placed)<br>2006-07 and 2007-08<br>(5.10.2013) | 3 years<br>5 months   |                     |
|         |   |                       |  | 2007-08<br>March 2012          |                              |   |  |  | 2006-07<br>(20.7.12)  | 2 years<br>7 months |
|         |   |                       |  | 2008-09<br>November 2012       |                              |   |  |  | 2007-08<br>(30.11.12) |                     |
|         |   |                       |  | 2009-10<br>April 2013          |                              |   |  |  |                       |                     |
|         |   |                       |  | 2010-11<br>April 2013          |                              |   |  |  |                       |                     |
| 4.      | State Legal Services Authority            | 19(2)                 | 2010-11                                | ---                            | 2004-05<br>(13.3.06)         | 2004-05<br>(14.12.06)                               | ---  |  |                       |                     |
|         |   |                       |  | ---                            | 2005-06<br>(10.01.08)        | 2005-06<br>(29.07.2008)                             | ---  |  |                       |                     |
|         |   |                       |  | ---                            | 2006-07<br>(14.06.10)        |   | 2006-07, 2007-08,<br>2008-09 2009-10 and 2010-11<br>(not yet placed) | ---  |                       |                     |
|         |   |                       |  | ---                            | 2007-08<br>(14.6.10)         |   |  |  |                       |                     |
|         |   |                       |  | ---                            | 2008-09<br>(01.12.11)        |   |  |  |                       |                     |
|         |   |                       |  | ---                            | 2009-10<br>(20.7.12)         |   |  |  |                       |                     |
| ---     | 2010-11<br>(13.05.13)                     | 1 year<br>7 months    |  |                                |                              |   |  |  |                       |                     |
| 5       | Sikkim Khadi and Village Industries Board | 2005-06 to 2009-10    | 2005-06                                | 2005-06<br>May 2009            | NA                           | NA  | 3 years  |  |                       |                     |



**Appendix 3.6**  
**Statement of finalisation of *proforma* accounts and the Government investment in**  
**Departmentally Managed Commercial and Quasi-Commercial Undertakings**  
*(Reference: Paragraph 3.4; Page 94)*

| Sl. No. | Name of the Undertakings             | Accounts finalised upto | Investment as per the last Accounts finalized (₹ in crore) | Remarks/ Reasons for delay in preparation of Accounts |
|---------|--------------------------------------|-------------------------|--|---|
| 1.      | Temi Tea Estate                      | 2010-11                 | 44.45  | -   |
| 2.      | Government Food Preservation Factory | 2010-11                 | 2.92   | -   |

**Appendix 3.7**  
**Department-wise/duration-wise break-up of the cases of misappropriation, defalcation,**  
**etc., where final action was pending as on 31 March 2013**  
*(Reference: Paragraph 3.5; Page 94)*

| Sl. No. | Name of the Department                    | Upto 5 years | 5 to 10 years         | 10 to 15 years | 15 to 20 years       | 20 to 25 years | 25 years to more | Total no. of cases    |
|---------|---|--------------|-----------------------|----------------|----------------------|----------------|------------------|-----------------------|
| 1       | Finance, Revenue and Expenditure          |              | 1<br>(0.26)           | 0              | 0                    | 0              | 0                | 1<br>(0.26)           |
| 2       | Food, Civil Supplies and Consumer Affairs | 0            | 0                     | 0              | 1<br>(12.54)         | 0              | 0                | 1<br>(12.54)          |
| 3       | Sports and Youth Affairs                  | 0            | 1<br>(15)             | 0              | 0                    | 0              | 0                | 1<br>(15)             |
| 4       | Transport (SNT)                           | 0            | 3<br>(168.48)         | 0              | 0                    | 0              | 0                | 3*<br>(168.48)        |
|         | <b>Total</b>                              | <b>0</b>     | <b>5<br/>(183.74)</b> | <b>0</b>       | <b>1<br/>(12.54)</b> | <b>0</b>       | <b>0</b>         | <b>6<br/>(196.28)</b> |

*(figures in bracket indicate rupees in lakh)*

*\*in one case, amount was not specified.*

**Appendix 3.8**  
**Department/category-wise details in respect of cases of loss to Government due to theft,**  
**misappropriation/loss of Government material**  
*(Reference: Paragraph 3.5; Page 94)*

| Name of the Department                    | Theft cases     |            | Misappropriation/loss of Government Material |               | Total           |               |
|---|-----------------|------------|--|---------------|-----------------|---------------|
|   | Number of cases | Amount     | Number of cases                              | Amount        | Number of cases | Amount        |
| Finance, Revenue and Expenditure          | Nil             | Nil        | 1  | 0.26          | 1               | 0.26          |
| Food, Civil Supplies and Consumer Affairs | Nil             | Nil        | 1  | 12.54         | 1               | 12.54         |
| Sports and Youth Affairs                  | Nil             | Nil        | 1  | 15            | 1               | 15            |
| Transport (SNT)                           | Nil             | Nil        | 3*   | 168.48        | 3*              | 168.48        |
| <b>Total</b>                              | <b>Nil</b>      | <b>Nil</b> | <b>6</b>                                     | <b>196.28</b> | <b>6</b>        | <b>196.28</b> |

*\*in one case, amount was not specified.*