

APPENDICES

**Appendix 1.1: Part A
State Profile**

| General Data | | | | | |
|--------------|--|---------------------------|---------|----------------------------------|---------|
| Sl. No. | Particulars | Sikkim | | All India | |
| 1 | Area in sq. km | 7,096 | | 32,87,240 | |
| 2 | Population in lakh (As per 2011 Census) | 6.11 | | 12,108.55 | |
| 3 | Density of Population (2011 Census) ¹ (person per sq.km) | 86 | | 382 | |
| 4 | Population below poverty line ² | 8.20 | | 21.9 | |
| 5 | Literacy rate ³ (percentage) | 81.42 | | 73.0 | |
| 6 | Infant mortality (per 1,000 live births) (SRS Bulletin of September 2014, vol. 50 No.1 July 2016) (Per 1,000 live births) | 19 | | 39 | |
| | Gini Coefficient ⁴ (measure of inequality of income among the population. Value rate is from Zero to one. Value close to zero indicates inequality is less and Vice versa (latest figures available for 2009-10 has been adopted) | | | | |
| | a. Rural | 0.27 | | 0.29 | |
| | b. Urban | 0.19 | | 0.38 | |
| 7 | Gross State Domestic Product (GSDP) 2016-17 at current prices As per Ministry of Statics and programme implementation , GOI ₹ in crore | 18,851.83 | | 1,51,83,709 | |
| 8 | GSDP CAGR (2007-2016) in percentage | 25.10 | | 14.20 | |
| 10 | Per capital GSDP 2014-15 in ₹ | 2,89,583 | | 1,18,830 | |
| 11 | Population Growth (2007-16) in percentage | 10.90 | | 12.30 | |
| 12 | Financial Data | CAGR in per cent | | | |
| | | CAGR (2007-08 to 2015-16) | | Growth Rate (2015-16 to 2016-17) | |
| | | Special category States | Sikkim | Special category States | Sikkim |
| a. | Revenue Receipts | 13.40 | 12.28 | 14.44 | 21.83 |
| b. | Tax Revenue | 17.20 | 14.06 | 4.99 | 15.13 |
| c. | Non Tax Revenue | 6.58 | 8.69 | 21.61 | 9.36 |
| d. | Total Expenditure | 11.78 | 13.51 | 18.78 | |
| e. | Capital Expenditure | 6.17 | 5.42 | 50.62 | 13.61 |
| f. | Revenue Expenditure on Education | 15.30 | 34.77 | 13.86 | (-)0.46 |
| g. | Revenue Expenditure on Health | 17.91 | (-)2.55 | 20.55 | 7.50 |
| h. | Salary and Wages | 15.95 | 13.50 | 4.41 | 4.85 |
| i. | Pension | 17.87 | 29.77 | 11.76 | 10.96 |

¹ Census Info India 2011 Final population totals

² Economic Survey 2016-17 (August), Vol. II Page A 154

³ Economic Survey 2016-17 (August), Vol. II Page A 149

⁴ http://planning.commission.nic/data/datatable/data_2312/DatabookDec2014%20106.pdf

Appendix 1.1: Part B
Layout of Finance Accounts
(Reference: Paragraph 1.1)

Finance Accounts is prepared in two volumes with volume I presenting the summarised financial statements of Government and volume II presenting the detailed statements. The layout is detailed below. Further, volume II 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 |
|-------------------------------------|--|
| Volume-I | |
| 1 | Statement Financial position |
| 2 | Statement of Receipts and Disbursement |
| 3 | Statement of receipts (Consolidated Fund) |
| 4 | Statement of expenditure (Consolidated Fund) |
| 5 | Statement of Progressive capital expenditure |
| 6 | Statement of borrowing and Other liabilities |
| 7 | Statement of loans and advances given by the State Government |
| 8 | Statement of investments of the Government |
| 9 | Statement of guarantees given by the Government |
| 10 | Statement of Grants-in-aid given by Government |
| 11 | Statement of voted and charged expenditure. |
| 12 | Statement on Source and Application of Funds for Expenditure other than on Revenue Account |
| 13 | Summary of balances under Consolidated Fund, Contingency Fund and Public Accounts |
| Volume-II Part-I | |
| 14 | Detailed Statement of revenue and capital receipts by minor heads |
| 15 | Detailed Statement of revenue expenditure by minor heads |
| 16 | Detailed Statements of capital expenditure by minor heads and Sub-Heads |
| 17 | Detailed Statement of borrowings and other liabilities |
| 18 | Detailed statement on Loans and Advances given by the Government of Sikkim |
| 19 | Detailed Statement of Investments of the Government |
| 20 | Detailed Statement of Guarantees given by the Government |
| 21 | Detailed Statement on Contingency Fund and other Public Account transaction |
| 22 | Detailed Statement on Investment from Earmarked Balances |
| Volume-II Part-II Appendices | |
| I | Comparative Expenditure in Salary |
| II | Comparative Expenditure in Subsidy |
| III | Grants-in-aid/Assistance given by the State Government (Institution wise and Scheme-wise) |
| IV | Details of Externally Aided Projects |
| V | Plan Scheme Expenditure-A. Central Schemes (Centrally Sponsored Schemes and Central Plan Schemes), B. State Plan Schemes |
| VI | Direct transfer of Central Scheme funds to implementing Agencies in the State (Funds routed outside State Budgets) (Unaudited figures) |
| VII | Acceptance and Reconciliation of balances (As depicted in Statements 18 and 21) |
| VIII | Financial results of Irrigation Schemes |
| IX | Commitments of the Government – List of Incomplete Capital Works |
| X | Maintenance Expenditure with segregation of Salary and Non-Salary portion |
| XI | Major Policy Decisions of the Government during the year or new schemes proposed in the Budget |

Appendix 1.1: Part C
Structure of Government Accounts

(Reference: Paragraph 1.1)

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 impress 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) | $(\text{Current year Amount}/\text{Previous year Amount} - 1)*100.$ |
| 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 |
| Interest received <i>as per cent</i> to loans outstanding | $\text{Interest received}/[(\text{opening balance} + \text{closing balance of loans and advances})/2]*100.$ |
| 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 th root of the total percentage growth rate, where n is the number of years in the period being considered. $\text{CAGR} = [\text{Ending Value}/\text{Beginning Value}]^{(1/\text{no. of years})} - 1$ |
| 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 <i>percent</i> . |

| 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> |
| 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)

(₹ in crore)

| | 2012-13 | 2013-14 | 2014-15 | 2015-16 | 2016-17 |
|--|-----------------|-----------------|-----------------|------------------|------------------|
| Part A. Receipts | | | | | |
| 1. Revenue Receipts | 3,288.36 | 3,893.54 | 4,087.64 | 3784.29 | 4,610.30 |
| | | (99.98) | (99.98) | (99.96) | (99.97) |
| (i) Tax Revenue | 435.48 | 524.92 | 527.54 | 566.82 | 652.56 |
| | (13.24) | (13.48) | (12.91) | (14.98) | (14.15) |
| Taxes on Sales, Trade, etc. | 227.08 | 286.33 | 282.10 | 325.72 | 364.82 |
| | (52.14) | (54.55) | (53.47) | (57.46) | (23.94) |
| State Excise | 111.12 | 120.64 | 131.36 | 142.08 | 156.24 |
| | (25.52) | (22.98) | (24.90) | (25.07) | (23.94) |
| Taxes on Vehicles | 16.38 | 18.52 | 19.42 | 22.36 | 24.90 |
| | (3.76) | (3.53) | (3.68) | (3.94) | (3.82) |
| Stamps and Registration fees | 5.35 | 6.46 | 6.77 | 8.51 | 12.57 |
| | (1.23) | (1.23) | (1.28) | (1.50) | (1.93) |
| Land Revenue | 5.66 | 3.39 | 6.15 | 1.85 | 6.39 |
| | (1.30) | (0.65) | (1.17) | (0.33) | (0.98) |
| Taxes on Income other than Corporation Tax | 6.73 | 8.68 | 7.93 | 7.92 | 7.82 |
| | (1.55) | (1.65) | (1.50) | (1.40) | (1.20) |
| Other Taxes | 63.16 | 80.90 | 73.81 | 58.38 | 79.82 |
| | (14.50) | (15.41) | (13.99) | (10.30) | (12.23) |
| (ii) Non Tax Revenue | 302.00 | 361.59 | 323.77 | 412.99 | 451.64 |
| | (9.16) | (9.29) | (7.92) | (10.91) | (9.80) |
| (iii) State's share of Union taxes and duties | 698.48 | 762.62 | 809.33 | 1,870.28 | 2,069.19 |
| | (21.25) | (19.59) | (19.80) | (49.42) | (44.88) |
| (iv) Grants in aid from Government of India | 1,852.40 | 2,244.41 | 2,427.00 | 934.20 | 1,436.91 |
| | (56.33) | (57.64) | (59.37) | (24.69) | (31.17) |
| 2. Miscellaneous Capital Receipts | - | - | - | - | - |
| 3. Recoveries of Loans and Advances | 0.90 | 0.92 | 0.88 | 1.38 | 1.37 |
| | | (0.02) | (0.02) | (0.04) | (0.03) |
| 4. Total Revenue and Non debt capital receipts (1+2+3) | 3,289.26 | 3,894.46 | 4,088.52 | 3,785.67 | 4,611.67 |
| | (94.35) | (92.93) | (90.85) | (85.25) | (85.48) |
| 5. Public Debt Receipts | 196.81 | 296.32 | 411.79 | 654.88 | 783.34 |
| | (5.65) | (7.07) | (9.15) | (14.75) | (14.52) |
| Internal Debt (excluding Ways and Means Advances and Overdrafts) | 195.22 | 294.01 | 408.12 | 652.05 | 776.61 |
| | | (99.22) | (99.11) | (99.57) | (99.14) |
| Net transactions under Ways and Means Advances and Overdrafts | - | - | - | - | - |
| Loans and Advances from Government of India | 1.59 | 2.31 | 3.67 | 2.83 | 6.73 |
| | (0.05) | (0.78) | (0.89) | (0.43) | (0.86) |
| 6. Total Receipts in the Consolidated Fund (4+5) | 3,486.07 | 4,190.78 | 4,500.31 | 4,440.55 | 5,395.01 |
| | | | (46.92) | (94.69) | (45.99) |
| 7. Contingency Fund Receipts | 0.00 | 1.00 | 0.00 | 0.00 | 0.00 |
| 8. Public Account Receipts(Gross) | 4,059.44 | 4,683.55 | 5,090.42 | 7114.68 | 6,335.06 |
| | | | (53.08) | | |
| 8A. Public Account Receipts(Net)(8-19) | 58.52 | 81.33 | 202.98 | 248.80 | 89.19 |
| 9. Total Receipts of the State (6+7+8A) | 7,545.51 | 8,875.33 | 9,590.73 | 11,555.23 | 11,730.08 |
| 9A. Total Receipts of the State (net)(6+7+8A) | 3,544.59 | 4,273.11 | 4,703.28 | 4,689.35 | 6,424.26 |
| Part B. Expenditure/Disbursement | | | | | |
| 10. Revenue Expenditure | 2,507.39 | 3,025.06 | 3,356.64 | 3,644.58 | 3,788.08 |
| | | (76.64) | (76.92) | (84.65) | (83.71) |
| Plan | 813.47 | 1,053.13 | 1,136.72 | 1,270.68 | 1,250.98 |
| | | (34.81) | (33.86) | (34.86) | (33.02) |
| Non Plan | 1,693.92 | 1,971.93 | 2,219.92 | 2,373.9 | 2,537.10 |
| | | (65.19) | (66.14) | (65.14) | (66.98) |
| General Services (including interest payments) | 880.88 | 1,035.10 | 1,214.12 | 1,243.80 | 1,420.77 |
| | (35.13) | (34.22) | (36.13) | (34.13) | (37.51) |
| Social Services | 947.47 | 1,276.36 | 1,279.72 | 1,236.19 | 1,335.07 |
| | (37.79) | (42.19) | (38.13) | (33.92) | (35.24) |
| Economic Services | 656.10 | 678.19 | 820.96 | 1,125.79 | 976.61 |
| | (26.17) | (22.42) | (24.46) | (30.89) | (25.78) |

Audit Report on State Finances for the year ended 31 March 2017

| | | | | | |
|---|-------------------|---------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| Grants-in-aid and contributions | 22.94 (0.91) | 35.41 (1.17) | 41.84 (1.25) | 38.80 (1.06) | 55.63 (1.47) |
| 11. Capital Expenditure | 842.35 | 911.94 (23.10) | 980.71 (22.47) | 633.98 (14.72) | 720.29 (15.92) |
| Plan | 842.35 | 911.94 (100.00) | 980.71 (100) | 633.98 (100) | 720.29 (100) |
| Non Plan | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| General Services | 83.31 (9.89) | 169.52 (18.59) | 109.52 (11.17) | 63.97 (10.09) | 71.18 (9.88) |
| Social Services | 291.22 (34.58) | 266.21 (29.19) | 269.81 (27.51) | 200.80 (31.67) | 243.21 (33.77) |
| Economic Services | 467.82 (55.53) | 476.21 (52.22) | 601.38 (61.32) | 369.21 (58.24) | 405.89 (56.35) |
| 12. Disbursement of Loans and Advances | 5.11 | 10.40 (0.26) | 26.57 (0.61) | 27.03 (0.63) | 17.00 (0.38) |
| 13. Total (10+11+12) | 3,354.85 | 3,947.40 | 4,363.92 | 4,305.59 (95.64) | 4,525.37 (98.84) |
| 14. Repayments of Public Debt | 71.12 | 88.74 | 87.03 | 196.13 (4.36) | 246.26 (5.16) |
| Internal Debt (excluding Ways and Means Advances and Overdrafts) | 61.58 | 64.47 | 77.36 | 186.16 (94.92) | 236.05 (95.85) |
| Net transactions under Ways and Means Advances and Overdraft | - | - | - | - | - |
| Loans and Advances from Government of India | 0.22 | 24.27 | 9.67 | 9.97(5.08) | 10.21 (4.15) |
| 15. Appropriation to Contingency Fund | | | | | |
| 16. Gross Expenditure on Lotteries | 504.96 | 432.90 | 374.31 | - | |
| 17. Total disbursement out of Consolidated Fund (13+14+15 +16) | 3,930.93 | 4,469.04 | 4,725.26 (49.23) | 4,501.72 (39.60) | 4,771.63 |
| 18. Contingency Fund disbursements | 0 | 1.00 | (-1.00) (-0.01) | 0 | 0.31 (0.00) |
| 19. Public Account disbursements | 4,000.92 | 4,602.22 | 4,887.44 (50.78) | 6,865.88 (60.40) | 6,245.87 (56.69) |
| 20. Total disbursement by the State (17+18+19) | 7,931.85 | 9,072.26 | 9,711.71 | 11367.60 | 11,017.81 |
| Part C: Deficits | | | | | |
| 21. Revenue Deficit (-)/Revenue Surplus (+) (1-10) | 780.97 | 868.48 | 731.00 | 139.71 | 822.22 |
| 22. Fiscal Deficit (-)/Fiscal Surplus (+) (4-13) | (-)65.59 | (-)52.94 | (-)275.40 | (-)519.92 | 86.30 |
| 23. Primary Deficit (-)/Primary Surplus (+)(22-24) | 133.33 | 156.22 | (-)35.85 | (-)257.85 | 410.69 |
| Part D: Other data | | | | | |
| 24. Interest Payments (included in revenue expenditure) | 198.92 | 209.16 | 239.55 | 262.07 | 324.39 |
| 25. Financial Assistance to local bodies etc. | 227.89 | 262.36 | 278.82 | 317.78 | 304.90 |
| 26. Ways and Means Advances/Overdraft availed (days) | - | - | - | - | - |
| 27. Interest on Ways and Means Advances/Overdraft | - | - | - | - | - |
| 28 Gross State Domestic Product (GSDP) | 12,338.42 | 13,861.90 | 15,406.72 | 16,953.83 | 1,8851.83 |
| 29. Outstanding Fiscal liabilities (yearend) | 3,344.97 | 3,633.88 | 4,161.63 | 4,869.20 | 5,495.45 |
| 30. Outstanding guarantees (year end) (including interest) | 187.72 | 122.09 | 112.14 | 89.17 | 441.49 |
| 31. Maximum amount guaranteed (yearend) | 186.42 | 156.70 | 156.70 | 156.7 | 517.90 |
| 32. Number of incomplete projects | 416 | 266 | 297 | 265 | 413 |
| 33. Capital blocked in incomplete projects | 794.93 | 705.76 | 1,257.24 | 1,080.92 | 717.78 |
| Part E: Fiscal Health Indicators | | | | | |
| I Resource Mobilisation | | | | | |
| Revenue Receipts/GSDP | 0.27 | 0.28 | 0.27 | 0.22 | 0.24 |
| Own Tax Revenue/GSDP | 0.04 | 0.04 | 0.03 | 0.03 | 0.03 |
| Own Non-Tax Revenue/GSDP | 0.02 | 0.03 | 0.02 | 0.02 | 0.02 |
| State's share in Central taxes and Duties/GSDP | 0.06 | 0.06 | 0.05 | 0.11 | 0.11 |
| II Expenditure Management | | | | | |
| Total Expenditure/GSDP | 0.27 | 0.28 | 0.28 | 0.25 | 0.24 |
| Total Expenditure/Revenue Receipts | 1.02 | 1.01 | 1.07 | 1.14 | 0.98 |
| Revenue Expenditure/Total Expenditure | 0.75 | 0.77 | 0.77 | 0.85 | 0.84 |
| Expenditure on Social Services/Total Expenditure | 0.37 | 0.39 | 0.36 | 0.33 | 0.35 |

| | | | | | |
|--|----------|-----------|---------|--------|--------|
| Expenditure on Economic Services/Total Expenditure | 0.34 | 0.29 | 0.33 | 0.35 | 0.31 |
| Capital Expenditure/Total Expenditure | 0.25 | 0.23 | 0.22 | 0.15 | 0.16 |
| Capital Expenditure on Social and Economic Services/Total Expenditure. | 0.23 | 0.19 | 0.20 | 0.13 | 0.14 |
| III Management of Fiscal Imbalances (in %) | | | | | |
| Revenue deficit (surplus)/GSDP | 6.33 | 6.27 | 4.74 | 0.82 | 4.36 |
| Fiscal deficit/GSDP | -0.53 | -0.38 | -1.79 | -3.07 | 0.46 |
| Primary Deficit (surplus) /GSDP | 1.08 | 1.13 | -0.23 | 1.52 | 2.18 |
| Revenue Deficit/Fiscal Deficit | -1190.68 | -1640.50 | -265.43 | -26.87 | 952.75 |
| IV Management of Fiscal Liabilities | | | | | |
| Fiscal Liabilities/GSDP | 0.27 | 0.26 | 0.27 | 0.29 | 0.29 |
| Fiscal Liabilities/RR | 1.02 | 0.93 | 1.02 | 1.29 | 1.19 |
| V Other Fiscal Health Indicators | | | | | |
| Return on Investment (₹ in crore) | 0.00 | 0.55 | 0.87 | 12.7 | 2.01 |
| Balance from Current Revenue (₹ in crore) | 19.41 | (-)162.54 | 473.87 | 562.68 | 713.01 |
| Financial Assets/Liabilities | 2.27 | 2.41 | 2.40 | 2.23 | 2.24 |

Note: Figures in brackets represent percentage to the total of each sub-heading.

* Provisional Estimate

Appendix 1.3
Abstract of Receipts and Disbursements for the year 2016-17

(Reference: Paragraph 1.2)

(₹ in crore)

| Receipts | | | Disbursements | | | | |
|-----------------|--|-----------------|-----------------|---|-------------|----------|-----------------|
| 2015-16 | | 2016-17 | 2015-16 | 2016-17 | | | |
| | Section A: Revenue | | | Non-Plan | Plan | Total | |
| 3,784.29 | I-Revenue Receipts | 4,610.30 | 3,644.58 | I-Revenue Expenditure | | | 3,788.08 |
| 566.82 | Tax revenue | 652.56 | 1,243.80 | 1381.14 | 39.63 | 1,420.77 | |
| 412.99 | Non-tax revenue | 451.64 | | 675.83 | 659.24 | 1,335.07 | |
| 1,870.28 | State's share of Union Taxes | 2,069.19 | 772.72 | 440.60 | 328.60 | 769.20 | |
| 934.20 | Non-Plan Grants | 1,436.91 | 194.45 | 112.84 | 96.20 | 209.05 | |
| | Grants for State Plan Schemes | | 107.83 | 33.65 | 134.60 | 168.25 | |
| | Grants for Central and Centrally Sponsored Plan Schemes | | 6.34 | 4.14 | 8.32 | 12.47 | |
| | Grants for Special Plan Schemes (North Eastern Council) | | 30.92 | 2.56 | 26.55 | 29.11 | |
| | | | 5.20 | 2.62 | 3.76 | 6.38 | |
| | | | 111.53 | 40.64 | 61.21 | 101.85 | |
| | | | 7.19 | 38.77 | 0 | 38.77 | |
| | | | 1236.18 | 424.51 | 552.10 | 976.61 | |
| | | | 309.03 | 134.27 | 134.48 | 268.75 | |
| | | | 145.47 | 3.87 | 232.61 | 236.48 | |
| | | | 0.40 | 0 | 0.72 | 0.72 | |
| | | | 33.96 | 3.04 | 26.76 | 29.80 | |
| | | | 216.77 | 163.67 | 49.77 | 213.45 | |
| | | | 32.95 | 10.89 | 20.65 | 31.53 | |
| | | | 124.94 | 96.62 | 45.69 | 142.31 | |
| | | | -13.41 | 0 | 4.65 | 4.65 | |
| | | | 275.69 | 12.15 | 36.76 | 48.91 | |
| | | | 38.80 | 55.63 | 0 | 55.63 | |
| | II-Revenue deficit carried over to Section-B | - | 139.71 | II-Revenue surplus carried over to Section-B | | | 822.22 |
| 3,784.29 | | 4,610.30 | 3,784.29 | | | | 4,610.30 |
| | Section-B | | | | | | |
| 1,536.94 | III-Opening Cash balance including Permanent Advances and Cash Balance Investment | | 633.98 | III-Capital Outlay | | | 720.29 |
| 0.00 | IV-Miscellaneous Capital receipts | | 63.97 | 0 | | 71.18 | |
| | | | 200.80 | | | 243.21 | |
| | | | 18.58 | 0 | 45.90 | | |
| | | | 66.18 | 0 | 72.89 | | |
| | | | 101.46 | 0 | 114.86 | | |
| | | | 0.10 | 0 | 0.29 | | |

| | | | | | | | | | |
|-----------------|--|--|-----------------|-----------------|---|---|---------|--------|-----------------|
| | | | | 3.67 | Welfare of Scheduled Caste, Scheduled tribes and Other Backward Classes | 0 | 6.64 | | |
| | | | | 10.81 | Social Welfare | 0 | 2.62 | | |
| | | | | 0.00 | Others | 0 | 0.00 | | |
| | | | | | <i>Economic Services</i> | | | 405.89 | |
| | | | | 6.53 | Agriculture and Allied Activities | 0 | 8.48 | | |
| | | | | 0.21 | Rural Development | 0 | 9.66 | | |
| | | | | 24.65 | Special Areas Programmes | 0 | 30.35 | | |
| | | | | 1.15 | Irrigation and Flood control | 0 | 0.79 | | |
| | | | | 37.50 | Energy | 0 | 57.84 | | |
| | | | | 0.62 | Industry and Minerals | 0 | | | |
| | | | | 210.21 | Transport | 0 | | | |
| | | | | 0.00 | Science and Environment | 0 | | | |
| | | | | 88.34 | General Economic Services | 0 | | | |
| 1.38 | V-Recoveries of Loans and Advances | | 1.37 | 27.03 | IV- Loans and Advances Disbursements | | | | 17.00 |
| | From Power Projects | | | 0.07 | To Government Servants | | | | |
| | From Government Servants and | | | 26.96 | To Others | | | | |
| | From Others | | | | V -Revenue deficit brought down | | | | |
| 139.71 | VI-Revenue surplus brought down | | 822.22 | | | | | | |
| 654.88 | VII-Public debt receipts | | 783.34 | 196.13 | VI-Repayment of Public Debt | | | | 246.26 |
| | External debt | | | | External debt | | | | |
| 652.05 | Internal debt other than Ways and Means Advances and overdraft | | | 186.16 | Internal debt other than Ways and Means Advances and Overdraft | | 236.05 | | |
| | Net transaction under Ways and Means Advances including over draft | | | 0.00 | Net transaction under Ways and Means Advances including overdraft | | 0 | | |
| 2.83 | Loans and Advances from Central Government | | | 9.97 | Repayment of Loans and Advances to Central Government | | 10.21 | | |
| 0 | VIII-Amount transferred to Contingency Fund | | | 0.00 | VII-Expenditure from Contingency Fund | | 0.31 | | 0.31 |
| 7,114.68 | IX-Public Account Receipts | | 6,335.06 | 6,865.88 | VIII-Public Account disbursements | | | | 6245.87 |
| 277.87 | Small Savings and Provident fund | | 304.68 | 240.21 | Small Savings and Provident Funds | | 221.39 | | |
| 138.01 | Reserve funds | | 156.87 | 127.24 | Reserve Funds | | 91.16 | | |
| 3,380.30 | Suspense and Miscellaneous | | 3,730.99 | 3,284.08 | Suspense and Miscellaneous | | 3799.94 | | |
| 1,300.71 | Remittance | | 1,348.44 | 1,218.20 | Remittances | | 1419.4 | | |
| 2017.79 | Deposits and Advances | | 794.08 | 1,996.15 | Deposits and Advances | | 713.98 | | |
| | | | | 1,724.57 | IX- Cash balance at the end | | | | 2436.83 |
| | | | | | Cash in Treasuries and Local Remittances | | | | |
| | | | | 214.80 | Deposits with Reserve Bank/other Bank | | 112.17 | | |
| | | | | 1.23 | Departmental Cash Balance including permanent Advances | | 1.38 | | |
| | | | | 1508.54 | Cash Balance Investment and Investment from Earmarked Funds. | | 2323.28 | | |
| 9,447.59 | Total | | 9,666.56 | 9,447.59 | Total | | | | 9,666.56 |

Appendix 1.3 (Continued)
Summarised financial position of the Government of Sikkim as on 31 March 2017
(Reference: Paragraph-1.2 and 1.10.1)

(₹ in crore)

| As on 31.03.2016 | Liabilities | | As on 31.03.2017 |
|---------------------|--|----------|------------------|
| 2,855.13 | Internal Debt | | 3,395.68 |
| | Market Loans bearing interest | | |
| | Market Loans not bearing interest | | |
| | Loans from Life Insurance Corporation of India | | |
| | Loans from other Institutions | | |
| | Overdrafts from Reserve Bank of India | | |
| 113.93 | Loans and Advances from Central Government | | 110.45 |
| | Pre 1984-85 Loans | | |
| 0.79 | Non-Plan Loans | 0.67 | |
| 110.09 | Loans for State Plan Schemes | 107.08 | |
| | Loans for Central Plan Schemes and Special Schemes | | |
| 1.15 | Loans for Centrally Sponsored Plan Schemes | 1.02 | |
| 1.90 | Other Loans | 1.68 | |
| 1.00 | Contingency Fund | | 1.00 |
| 747.85 | Small Savings, Provident Funds, etc. | | 831.15 |
| 160.01 | Deposits | | 240.12 |
| 441.38 | Reserve Funds | | 507.06 |
| 254.99 | Suspense and Miscellaneous Balances | | 186.04 |
| 295.91 | Remittance Balances | | 224.95 |
| 5,837.76 | Surplus on Government Accounts Last year balance | 5,977.47 | 6,799.70 |
| 139.71 | Add Revenue Surplus | 822.22 | |
| 10,847.67 | Total | | 12,296.15 |
| | Assets | | |
| 8,961.24 | Gross Capital Outlay on Fixed Assets | | 9,681.52 |
| 97.42 | Investments in shares of Companies, Corporations, etc. | 97.42 | |
| 8,863.82 | Other Capital Outlay | 9,584.10 | |
| 160.83 | Loans and Advances - | | 176.46 |
| | Loans for Power Projects | | |
| | Other Development Loans | | |
| | Loans to Government servants and Miscellaneous loans | | |
| | Contingency Fund (un-recouped) | | 0.31 |
| | Reserve Fund Investments | | |
| 1.03 | Advances | | 1.03 |
| | Suspense and Miscellaneous Balances | | |
| 1,724.57 | Cash - | | 2,436.83 |
| | Deposits with other Bank | 112.17 | |
| | Cash in Treasuries and Local Remittances | | |
| | Deposits with Reserve Bank | | |
| | Departmental Cash Balance | 0.95 | |
| | Permanent Advances | 0.43 | |
| | Cash Balance Investments | 1,910.00 | |
| | Earmarked funds Investment | 413.28 | |
| 10,847.67 | Total | | 12,296.15 |

Appendix 1.4
Statement showing the funds transferred to the State Implementing Agencies under the programmes/schemes outside the State budget during 2016-17
(Reference: Paragraph 1.5.2)

(₹ in lakh)

| Government of India Scheme | Implementing Agency | 2016-17 |
|--|---|----------------|
| Aids & Appliances for Handicapped | DDRC, Gangtok, Sikkim | 15.75 |
| Atal Innovation Mission | Paljor Namgyal Girls School | 12.03 |
| Capacity Building: Panchayat Sashaktikaran Abhiyan | Bhim Bahadur Chetri | 0.20 |
| -do- | Anil Kumar Nepal | 0.23 |
| Grant-in-aid to Voluntary Organisation working for the Welfare of Scheduled Tribes | Human Development Foundation of Sikkim, GRBA Road Chongey Tar, Gangtok, East Sikkim | 52.05 |
| Kala Sanskriti Vikas Yojana | Bhurum Puratan Sanskritik Evam Dharohar Sanrakshan Sangh | 3.00 |
| -do- | Sa-Ngor Chotshog Centre | 10.00 |
| -do- | Nyingmapa Mahabodhi Charitable Society | 10.00 |
| -do- | Khachod Pema Woeling Trust | 6.00 |
| MPs Local Area Development Schemes MPLADS | District Collector East District | 750.00 |
| National Mission for Justice Delivery and Legal Reforms | Registrar General High Court of Sikkim | 180.10 |
| National Service Scheme NSS CS | Sikkim State NSS Cell | 58.43 |
| -do- | Tarundeep Rai | 9.00 |
| -do- | Sikkim Manipal Institute of Technology | 2.68 |
| Propogation of RTI Act – Improving Transparency & Accountability in Government | Sikkim Information Commission | 3.00 |
| Scheme for Prevention of Alcoholism and Substance (Drugs) Abuse | Association for Social Health in India | 7.78 |
| Science and Technology Programme for Socio Economic Development | Khanchendzonga a Conservation Committee | 6.00 |
| Statutory Institutions | State Forest Development Agency, Sikkim | 204.78 |
| | Total | 1331.03 |

Source: Central Plan Scheme Monitoring System (CPSMS) Portal in 'Controller General of Accounts (CGA) Unaudited figures.

Appendix 1.5
Tax and Non-Tax Revenue collected during 2012-17
(Reference: Paragraph 1.6)

(₹ in crore)

| Sl. No. | Head of revenue | 2012-13 | | 2013-14 | | 2014-15 | | 2015-16 | | 2016-17 | | Percentage of increase (+) or decrease (-) in 2015-16 over 2016-17 | | |
|------------------------|--|-----------------|---------------|-----------------|---------------|-----------------|---------------|---------------|---------------|---------|--------|--|--------|--------|
| | | BE | Actual | BE | Actual | BE | Actual | BE | Actual | | | BE | Actual | |
| Tax Revenue | | | | | | | | | | | | | | |
| 1 | Sales Tax/Value Added Tax (VAT) | 187.14 | 227.08 | 225.00 | 286.33 | 259.45 | 282.10 | 300 | 325.72 | 361.00 | 364.82 | 20.33 | 12.00 | |
| 2 | Taxes on Income and expenditure other than Corporation Tax | 5.62 | 6.73 | 7.01 | 8.68 | 8.01 | 7.93 | 8.51 | 7.92 | 9.00 | 7.82 | 5.76 | -1.26 | |
| 3 | State Excise | 95.00 | 111.12 | 109.00 | 120.64 | 120.93 | 131.36 | 135.00 | 142.08 | 144.45 | 156.24 | 7.00 | 9.97 | |
| 4 | Stamps and Registration Fees | 7.47 | 5.35 | 7.91 | 6.46 | 7.70 | 6.77 | 7.64 | 8.51 | 7.64 | 12.57 | 0.00 | 47.71 | |
| 5 | Taxes on Vehicles | 15.00 | 16.38 | 16.80 | 18.52 | 18.82 | 19.42 | 21.07 | 22.36 | 24.00 | 24.90 | 13.91 | 11.36 | |
| 6 | Other Taxes and Duties on Commodities and Services | 37.63 | 63.16 | 53.40 | 80.90 | 75.60 | 73.81 | 81.26 | 58.38 | 93.07 | 79.82 | 14.53 | 36.72 | |
| 7 | Land Revenue | 5.48 | 5.66 | 6.56 | 3.39 | 6.89 | 6.15 | 6.89 | 1.85 | 6.89 | 6.39 | 0.00 | 245.41 | |
| | Total | 353.34 | 435.48 | 425.68 | 524.92 | 497.40 | 527.54 | 560.37 | 566.82 | 646.05 | 652.56 | 15.29 | 15.13 | |
| Non-tax Revenue | | | | | | | | | | | | | | |
| 1 | Power | 100.05 | 82.90 | 110.10 | 98.93 | 121.10 | 113.56 | 125.10 | 147.68 | 140.10 | 170.04 | 11.99 | 15.14 | |
| 2 | Interest receipts | 21.15 | 46.00 | 28.85 | 67.02 | 31.05 | 66.44 | 31.21 | 72.52 | 37.21 | 78.38 | 19.22 | 8.08 | |
| 3 | Police | 44.88 | 49.23 | 50.29 | 41.14 | 55.32 | 17.60 | 55.35 | 61.68 | 52.42 | 41.43 | -5.29 | -32.83 | |
| 4 | Road Transport | 29.05 | 29.01 | 36.04 | 34.10 | 43.00 | 27.63 | 39.35 | 41.55 | 47.00 | 48.71 | 19.44 | 17.23 | |
| 5 | Forestry and Wild Life | 13.48 | 12.28 | 15.35 | 14.27 | 15.35 | 11.45 | 12.06 | 12.79 | 12.06 | 16.02 | 0.00 | 25.25 | |
| 6 | Other Administrative Services | 3.03 | 9.64 | 4.29 | 11.06 | 10.25 | 13.59 | 10.40 | 7.30 | 2.38 | 9.32 | -77.12 | 27.67 | |
| 7 | Public Works | 4.56 | 4.70 | 4.46 | 4.68 | 5.68 | 3.66 | 6.83 | 4.25 | 4.22 | 8.65 | -38.21 | 103.53 | |
| 8 | Plantations | 3.20 | 3.98 | 3.50 | 3.62 | 5.00 | 2.31 | 5.18 | 3.86 | 5.18 | 5.21 | 0.00 | 34.97 | |
| 9 | Water Supply and Sanitation | 3.40 | 2.74 | 3.87 | 3.17 | 3.91 | 3.25 | 3.99 | 3.80 | 4.26 | 4.04 | 6.77 | 6.32 | |
| 10 | Tourism | 5.00 | 2.13 | 5.60 | 2.65 | 2.80 | 2.64 | 3.14 | 3.96 | 3.80 | 5.42 | 21.02 | 36.87 | |
| 11 | Medical and Public Health | 1.27 | 1.50 | 1.27 | 2.19 | 2.50 | 1.97 | 2.50 | 2.15 | 2.50 | 2.59 | 0.00 | 20.47 | |
| 12 | Other Rural Development Programmes | 2.32 | 1.46 | 1.50 | 2.13 | 1.50 | 1.65 | 1.50 | 0.94 | 1.50 | 0.51 | 0.00 | -45.74 | |
| 13 | Stationery and Printing | 1.51 | 2.08 | 1.81 | 2.05 | 1.90 | 1.75 | 2.03 | 1.83 | 1.81 | 2.16 | -10.84 | 18.03 | |
| 14 | Crop Husbandry | 0.07 | 0.71 | 0.53 | 1.45 | 0.91 | 0.56 | 0.91 | 0.70 | 0.91 | 0.57 | 0.00 | -18.57 | |
| 15 | Education, Sports, Art and Culture | 1.40 | 1.37 | 1.69 | 1.38 | 1.34 | 1.22 | 1.17 | 1.16 | 1.12 | 2.05 | -4.27 | 76.72 | |
| 16 | State Lotteries | Gross | 780.99 | 546.39 | 776.03 | 474.37 | 787.23 | 418.64 | - | - | - | - | - | - |
| | | Net | 50.00 | 41.43 | 40.00 | 41.47 | 36.00 | 44.33 | 37.40 | 20.02 | 33.55 | 45.00 | -10.29 | 124.78 |
| 17 | Others | 10.14 | 10.84 | 9.35 | 30.28 | 10.08 | 10.16 | 12.20 | 26.79 | 12.24 | 11.54 | 0.00 | -56.94 | |
| | Total | 1,025.50 | 806.96 | 1,054.53 | 794.49 | 1,098.92 | 698.08 | 350.36 | 412.98 | 362.26 | 451.64 | 3.40 | 9.36 | |

Appendix 1.6
Statement showing the investment at the end of 2016-17
(Reference: Paragraph 1.9.2)

(₹ in crore)

| Sl. No. | Name of the Companies/corporations | Amount |
|---|---|--------------|
| Statutory Corporations | | |
| 1 | State Bank of Sikkim | 0.53 |
| 2 | Sikkim Mining Corporation | 6.12 |
| 3 | State Trading Corporation | 1.61 |
| Companies | | |
| 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 |
| Banks and Co-operative Societies | | |
| 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 |
| Total | | 97.42 |

Appendix 2.1

Statement of various grants /appropriations where saving were more than ₹ 1 crore each and more than 20 per cent of the total provisional

(Reference: Paragraph 2.3.2)

(₹ in crore)

| Sl. No. | Grant No | Name of Grant/Appropriation | Total | Saving | % of Savings to Provision |
|---------|----------|---|-----------------|-----------------|---------------------------|
| 1 | 1 | Food Security and Agriculture Development – Capital Voted | 2.81 | 1.82 | 64.51 |
| 2 | 1 | Food Security and Agriculture Development – Revenue Voted | 80.53 | 28.16 | 34.97 |
| 3 | 2 | Animal Husbandry, Livestock, Fisheries and Veterinary Services– Capital Voted | 19.33 | 15.92 | 82.30 |
| 4 | 5 | Cultural Affairs and Heritage– Capital Voted | 26.57 | 15.77 | 59.37 |
| 5 | 7 | Human Resource Development– Capital Voted | 52.41 | 21.72 | 41.45 |
| 6 | 11 | Food, Civil Supplies & Consumer Affairs– Capital Voted | 2.45 | 2.45 | 100 |
| 7 | 11 | Food, Civil Supplies & Consumer Affairs– Revenue Voted | 25.11 | 11.06 | 44.04 |
| 8 | 12 | Forestry & Environment Management– Capital Voted | 5.50 | 4.32 | 78.52 |
| 9 | 12 | Forestry & Environment Management– Revenue Voted | 218.51 | 87.53 | 40.06 |
| 10 | 15 | Horticulture & Cash Crops Management– Revenue Voted | 109.20 | 48.37 | 44.30 |
| 11 | 16 | Commerce and Industries– Revenue Voted | 46.06 | 17.19 | 37.33 |
| 12 | 18 | Information Technology– Revenue Voted | 20.13 | 15.63 | 77.64 |
| 13 | 19 | Irrigation & Flood Control– Capital Voted | 10.44 | 9.65 | 92.41 |
| 14 | 19 | Irrigation & Flood Control– Revenue Voted | 161.30 | 131.36 | 81.44 |
| 15 | 22 | Land Revenue and Disaster Management– Capital Voted | 53.24 | 19.35 | 36.33 |
| 16 | 22 | Land Revenue and Disaster Management– Revenue Voted | 167.96 | 57.41 | 34.18 |
| 17 | 29 | Development Planning, Economic Reforms and North Eastern Council Affairs– Capital Voted | 38.00 | 7.65 | 20.13 |
| 18 | 28 | Personnel, Administrative Reforms, Training, Public Grievances, Career Options & Employment Skill Development & Chief Minister's Self Employment Schemes– Revenue Voted | 9.22 | 1.90 | 20.56 |
| 19 | 29 | Development Planning, Economic Reforms and North Eastern Council Affairs– Revenue Voted | 371.95 | 344.64 | 92.66 |
| 20 | 31 | Energy and Power– Capital Voted | 1,10.55 | 53.14 | 48.07 |
| 21 | 33 | Water Security and Public Health Engineering– Capital Voted | 1,40.46 | 92.94 | 66.17 |
| 22 | 34 | Roads & Bridges– Capital Voted | 2,46.89 | 161.61 | 65.46 |
| 23 | 37 | Sikkim Nationalised Transport– Capital Voted | 2.17 | 1.72 | 79.10 |
| 24 | 38 | Social Justice, Empowerment and Welfare– Capital Voted | 35.23 | 22.29 | 63.26 |
| 25 | 38 | Social Justice, Empowerment and Welfare– Revenue Voted | 146.94 | 48.85 | 33.24 |
| 26 | 39 | Sports & Youth Affairs– Capital Voted | 7.40 | 3.71 | 50.10 |
| 27 | 39 | Sports & Youth Affairs– Revenue Voted | 12.92 | 2.70 | 20.91 |
| 28 | 40 | Tourism– Capital Voted | 52.31 | 12.14 | 23.21 |
| 29 | 41 | Urban Development & Housing– Capital Voted | 85.21 | 43.20 | 50.69 |
| 30 | 41 | Urban Development & Housing– Revenue Voted | 121.43 | 87.73 | 72.25 |
| 31 | 43 | Panchayat Raj Institutions– Revenue Voted | 442.44 | 122.16 | 27.61 |
| 32 | 47 | Skill Development and Entrepreneurship Department– Capital Voted | 13.53 | 7.41 | 54.76 |
| | | Total | 2,134.16 | 1,502.53 | |

Appendix 2.2
Statement showing Rush of Expenditure
(Reference: Paragraph 2.3.4)

(₹ in crore)

| Sl. No. | Number & Name of Grants/Appropriation | Head of Account | Total Expenditure | Expenditure more than 50 % during March 2017 | % of total expenditure incurred during March 2017 |
|---------|--|-----------------|-------------------|--|---|
| 1 | Food Security and Agriculture Development | 2435 | 15.42 | 11.84 | 76.77 |
| 2 | Human Resource Development | 4202 | 30.69 | 26.58 | 86.62 |
| 3 | Finance, Revenue and Expenditure | 2045 | 24.24 | 24.24 | 100 |
| 5 | Finance, Revenue and Expenditure | 2075 | 14.89 | 10.84 | 72.79 |
| 6 | Forestry & Environment Management | 2045 | 49.09 | 49.09 | 100 |
| 7 | Forestry & Environment Management | 4406 | 1.18 | 1.18 | 100 |
| 8 | Home | 2235 | 1.82 | 1.20 | 65.99 |
| 9 | Horticulture & Cash Crops Management | 4401 | 1.02 | 0.52 | 50.42 |
| 10 | Horticulture & Cash Crops Management | 4435 | 0.85 | 0.85 | 100 |
| 11 | Commerce and Industries | 4860 | 1.89 | 1.21 | 63.87 |
| 12 | Irrigation & Flood Control | 2711 | 4.76 | 3.92 | 82.46 |
| 13 | Land Revenue and Disaster Management | 3454 | 0.24 | 0.16 | 66.85 |
| 14 | Land Revenue and Disaster Management | 4059 | 26.72 | 16.15 | 60.45 |
| 15 | Land Revenue and Disaster Management | 4215 | 0.70 | 0.61 | 87.87 |
| 16 | Development Planning, Economic Reforms and North Eastern Council Affairs | 3451 | 20.09 | 16.57 | 82.47 |
| 17 | Police | 2059 | 0.09 | 0.08 | 96.73 |
| 18 | Police | 2216 | 0.37 | 0.23 | 62.63 |
| 19 | Police | 4055 | 6.93 | 4.57 | 65.95 |
| 20 | Police | 4059 | 2.33 | 1.43 | 61.26 |
| 21 | Energy and Power | 2810 | 1.00 | 1.00 | 100 |
| 22 | Energy and Power | 4801 | 57.41 | 44.08 | 76.78 |
| 23 | Rural Management and Development | 2216 | 81.89 | 81.07 | 98.99 |
| 24 | Rural Management and Development | 2515 | 2.20 | 1.15 | 52.27 |
| 25 | Science, Technology and Climate Change | 5425 | 0.06 | 0.06 | 100 |
| 26 | Social Justice, Empowerment and Welfare | 2215 | 0.65 | 0.45 | 68.53 |
| 27 | Social Justice, Empowerment and Welfare | 2851 | 0.26 | 0.26 | 100 |
| 28 | Social Justice, Empowerment and Welfare | 4059 | 2.09 | 1.90 | 90.77 |
| 29 | Social Justice, Empowerment and Welfare | 4217 | 0.45 | 0.45 | 100 |
| 30 | Social Justice, Empowerment and Welfare | 4225 | 6.64 | 5.49 | 82.61 |
| 31 | Social Justice, Empowerment and Welfare | 4801 | 0.42 | 0.42 | 100 |
| 32 | Sports & Youth Affairs | 4202 | 3.69 | 2.13 | 57.57 |
| 33 | Urban Development & Housing | 4217 | 42.02 | 25.47 | 60.60 |
| 34 | Governor | 2059 | 0.20 | 0.18 | 87.42 |
| 35 | Governor | 2406 | 0.25 | 0.22 | 87.94 |
| 36 | Governor | 2407 | 0.01 | 0.01 | 100 |
| 37 | Skill Development and Entrepreneurship Department | 4059 | 6.12 | 3.55 | 58.02 |
| 38 | Skill Development and Entrepreneurship Department | 6202 | 2.00 | 2.00 | 100 |
| | Total | | 410.71 | 341.16 | |

Appendix 2.3

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

(Reference: Paragraph 2.3.5)

(₹ in crore)

| Sl. No. | Grant No. | Name of Grant/Appropriation | Original | Actual Expenditure | Savings out of Original Provision | Supplementary |
|----------------------------|-----------|--|-----------------|--------------------|-----------------------------------|---------------|
| A – REVENUE (VOTED) | | | | | | |
| 1 | 1 | Food Security and Agriculture Development | 77.39 | 52.37 | 25.03 | 3.13 |
| 2 | 2 | Animal Husbandry, Livestock, Fisheries and Veterinary Services | 46.28 | 43.22 | 3.06 | 2.92 |
| 3 | 7 | Human Resource Development | 573.61 | 513.35 | 60.26 | 39.54 |
| 4 | 10 | Finance, Revenue and Expenditure | 900.96 | 848.58 | 52.38 | 0.63 |
| 5 | 11 | Food, Civil Supplies & Consumer Affairs | 24.25 | 14.05 | 10.20 | 0.86 |
| 6 | 12 | Forestry & Environment Management | 158.98 | 130.99 | 28.00 | 59.53 |
| 7 | 13 | Health Care, Human Services and Family Welfare | 223.22 | 210.68 | 12.54 | 12.70 |
| 8 | 14 | Home | 48.10 | 43.63 | 4.47 | 0.23 |
| 9 | 15 | Horticulture & Cash Crops Management | 101.64 | 60.83 | 40.81 | 7.57 |
| 10 | 16 | Commerce and Industries | 45.76 | 28.87 | 16.89 | 0.30 |
| 11 | 18 | Information Technology | 18.06 | 4.50 | 13.56 | 2.07 |
| 12 | 19 | Irrigation & Flood Control | 154.59 | 29.94 | 124.64 | 6.71 |
| 13 | 20 | Judiciary | 31.84 | 26.69 | 5.14 | 0.91 |
| 14 | 22 | Land Revenue and Disaster Management | 166.37 | 110.55 | 55.82 | 1.59 |
| 15 | 29 | Development Planning, Economic Reforms and North Eastern Council Affairs | 370.50 | 27.31 | 343.19 | 1.45 |
| 16 | 31 | Energy and Power | 225.02 | 214.40 | 10.62 | 2.36 |
| 17 | 34 | Roads & Bridges | 77.53 | 71.69 | 5.84 | 4.34 |
| 18 | 38 | Social Justice, Empowerment and Welfare | 140.43 | 98.09 | 42.34 | 6.50 |
| 19 | 39 | Sports & Youth Affairs | 12.51 | 10.22 | 2.29 | 0.41 |
| 20 | 41 | Urban Development & Housing | 113.87 | 33.69 | 80.18 | 7.55 |
| | | Total - REVENUE | 3,510.91 | 2,573.65 | 937.26 | 161.30 |
| B - CAPITAL (VOTED) | | | | | | |
| 21 | 2 | Animal Husbandry, Livestock, Fisheries and Veterinary Services | 17.08 | 3.42 | 13.65 | 2.26 |
| 22 | 5 | Cultural Affairs and Heritage | 19.07 | 10.80 | 8.27 | 7.50 |
| 23 | 19 | Irrigation & Flood Control | 10.00 | 0.79 | 9.21 | 0.44 |
| 24 | 22 | Land Revenue and Disaster Management | 49.22 | 33.90 | 15.33 | 4.02 |
| 25 | 31 | Energy and Power | 98.93 | 57.41 | 41.51 | 11.63 |
| 26 | 33 | Water Security and Public Health Engineering | 113.40 | 47.52 | 65.87 | 27.06 |
| 27 | 34 | Roads & Bridges | 124.79 | 85.29 | 39.51 | 122.10 |
| 28 | 38 | Social Justice, Empowerment and Welfare | 27.87 | 12.95 | 14.93 | 7.36 |
| 29 | 39 | Sports & Youth Affairs | 3.80 | 3.69 | 0.10 | 3.61 |
| 30 | 41 | Urban Development & Housing | 59.27 | 42.02 | 17.24 | 25.95 |
| 31 | 47 | Skill Development and Entrepreneurship Department | 12.59 | 6.12 | 6.47 | 0.95 |
| | | Total - CAPITAL | 536.02 | 303.91 | 232.09 | 212.88 |
| | | GRAND TOTAL | 4,046.93 | 2,877.56 | 1,169.35 | 374.18 |

Appendix 2.4
Statement showing results of review of substantial surrenders made during the year
(Reference: Paragraph 2.3.6)

| Sl. No | Number of title of Grant | Name of the scheme (Head of Account) | Original Provision | Amount of Surrender | Percentage of Surrender |
|---|--|---|--------------------|---------------------|-------------------------|
| | | | (₹ in lakh) | | |
| 1 | 2 Animal Husbandry, Livestock, Fisheries & Veterinary Services | Cattle and Buffalo Development (NLMP) | 111.12 | 111.12 | 100 |
| <i>Surrender due to late receipt of fund from Govt. of India.</i> | | | | | |
| 2 | 2 Animal Husbandry, Livestock, Fisheries & Veterinary Services | Veterinary Services and Animal Health | 204.65 | 204.65 | 100 |
| <i>Surrender due to non- receipt of fund North East Council.</i> | | | | | |
| 3 | 10 Finance Revenue & Expenditure | House Building Advances to A.I.S. Officers | 45.00 | 45.00 | 100 |
| 4 | 10 Finance Revenue & Expenditure | Motor Conveyance to State Govt. Employees | 10.00 | 10.00 | 100 |
| <i>Surrender due to non-receipt of claims for HBA and MCA</i> | | | | | |
| 5 | 11 Food, Civil Supplies and Consumer Affairs | Economic Development of SC | 40.00 | 40.00 | 100 |
| 6 | 11 Food, Civil Supplies and Consumer Affairs | Economic Development of ST | 164.80 | 164.80 | 100 |
| <i>Surrender due to implementation of National Food Security Act 2013 and non- provision of subsidy to the beneficiaries from State fund.</i> | | | | | |
| 7 | 11 Food, Civil Supplies and Consumer Affairs | National Food Security Mission | 245.00 | 245.00 | 100 |
| <i>Surrender due to non-completion of works & non-release of fund by Government of India.</i> | | | | | |
| 8 | 12 Forest, Environment &Wild Life Management | Integrated Water Shed Management Programme(IWMP) | 2607.50 | 2607.50 | 100 |
| <i>Surrender due to non-release of fund by Govt. of India.</i> | | | | | |
| 9 | 12 Forest, Environment &Wild Life Management | Conservation of Natural Reserves and Eco-system | 50.00 | 50.00 | 100 |
| 10 | 13 Health Care, Human Services and Family welfare | National Health Mission including NRHM | 100.00 | 100.00 | 100 |
| <i>Surrender due to non-receipt of fund from Govt. of India.</i> | | | | | |
| 11 | 13. Health Care, Human Services and Family welfare | National AIDS and STD Control Programmes | 600.00 | 600.00 | 100 |
| <i>Surrender due to release of fund by Govt,of India directly to AIDS Society.</i> | | | | | |
| 12 | 16. Commerce and Industries | Hand made paper unit at Melli, South Sikkim (NEC) | 359.06 | 359.06 | 100 |
| <i>Surrender due to non-receipt of fund from Govt. Of India,</i> | | | | | |
| 13 | 22. Land Revenue and Disaster Management | National Land Record Management Programme | 314.07 | 314.07 | 100 |
| <i>Surrender due to non-receipt of Central fund.</i> | | | | | |
| 14 | 22. Land Revenue and Disaster Management | National Scheme for Modernisation of Police and other Forces (Construction) | 52.41 | 52.41 | 100 |
| <i>Surrender due to non-receipt of bills for supply of equipments from STCS.</i> | | | | | |
| 15 | 29. Development Planning, Economic Reforms and North Eastern Council Affairs | Support for Statistical Strengthening | 1049.63 | 1049.63 | 100 |
| <i>Surrender due to non-receipt of fund from Govt. of India.</i> | | | | | |
| 16 | 30. Police | Modernisation of Police Force (Central Share) | 27.60 | 27.60 | 100 |
| <i>Surrender due to non-receipt of fund from Govt. of India.</i> | | | | | |
| 17 | 31. Energy and Power | Protective Works, jhora training ext along the water conductor line to LLHP | 25.00 | 25.00 | 100 |
| <i>Surrender due to non-finalisation of works.</i> | | | | | |

Audit Report on State Finances for the year ended 31 March 2017

| Sl. No | Number of title of Grant | Name of the scheme (Head of Account) | Original Provision | Amount of Surrender | Percentage of Surrender |
|--|---|---|--------------------|---------------------|-------------------------|
| | | | (₹ in lakh) | | |
| 18 | 31. Energy and Power | Complete Electrification of Lord Buddha Statue, Conversion of Overhead LT line and refurbishment of Existing Electrical Network at Rabong bazar in South Sikkim (NLCPR) | 7.16 | 7.16 | 100 |
| 19 | 31. Energy and Power | Drawing of New 66KV Double Circuit Transmission Line from LLHP to Tadong 66/11KV Sub-station, East Sikkim (NLCPR) | 161.99 | 191.99 | 100 |
| 20 | 31. Energy and Power | Installation of IX15MVA Transmission and Extension Bay at 66/11 KV Sub-station | 8.89 | 8.89 | 100 |
| 21 | 31. Energy and Power | Rajiv Gandhi Grameen Viduytikaran Yojana (RGGVY) | 200.00 | 200.00 | 100 |
| 22 | 31. Energy and Power | Deendayal Upadhaya Jyoti Gram Yojana (DDUGJY) | 0.01 | 0.01 | 100 |
| <i>Surrender due to non-receipt of fund from Govt. of India.</i> | | | | | |
| 23 | 33. Water Security and Public Health Engineering | Namchi Water Supply Schemes South | 16.88 | 16.88 | 100 |
| <i>Surrender due to non- receipt of anticipated bills.</i> | | | | | |
| 24 | 39. Sports and Youth Affairs | Panchayat Yuva Krida aur Khel Abhiyan (PYKKA) | 200.00 | 200.00 | 100 |
| <i>Surrender due to non- receipt of Central Share.</i> | | | | | |
| 25 | 40. Tourism and Civil Aviation | Tourism Destination Projects. | 16.50 | 16.50 | 100 |
| <i>Surrender due to non-completion of works.</i> | | | | | |
| 26 | 41. Urban Development and Housing | Maintenance and Repairs (13 th Finance Commission Grant) | 59.00 | 59.00 | 100 |
| <i>Surrender due to expiry of 13th Finance Commission.</i> | | | | | |
| 27 | 47 Skill Development and Entrepreneurship | Construction of Pharmacy Training Centre at ITI Rangpo. | 30.00 | 30.00 | 100 |
| <i>Surrender due to non-receipt of fund from Govt. of India.</i> | | | | | |
| 28 | 7.Human Resource Development | Rashtriya Uchhtar Shiksha Abhiyan | 40.00 | 40.00 | 100 |
| <i>Surrender due to non-completion of words and non-release of fund by Govt. of India.</i> | | | | | |
| 29 | 31. Energy & Power | Schemes under Ministry of New and Renewable Enegy(100%CSS) | 1475.60 | 1460.24 | 99 |
| <i>Surrender due to review of Schemes under Ministry of New & Renewable Enegy (MNRE) for feasibility of continuance.</i> | | | | | |
| 30 | 3. Building & Housing | Suspense | 50.00 | 48.67 | 97 |
| <i>Surrender due to non-receipt of claims.</i> | | | | | |
| 31 | 34. Roads & Bridges | Roads of Interstate or Economic Importance | 2433.11 | 2349.47 | 97 |
| <i>Surrender due to non-receipt of fund from Govt. of India.</i> | | | | | |
| 32 | 7.Human Resource Development | Central Scheme for upgradation of existing/setting up of new Polytechnic | 572.50 | 554.55 | 97 |
| <i>Surrender due to non-completion of words and non-release of fund by Govt. of India.</i> | | | | | |
| 33 | 13.Health Care, Human Services and Family welfare | Rural Health Services (construction of Community Health Centre) | 571.37 | 553.54 | 97 |
| <i>Surrender due to non-receipt of fund from Govt. of India.</i> | | | | | |
| 34 | 19. Water Resources and River Development | Drainage Civil works, East District. | 1000.00 | 964.80 | 96 |
| <i>Surrender due to non-receipt of fund from North East Council</i> | | | | | |
| 35 | 2. Animal Husbandry, Livestock, Fisheries and Veterinary Services | Scheme funded by National Fisheries Development Board | 215.68 | 193.86 | 90 |
| <i>Surrender due to non-receipt of fund from Govt. of India.</i> | | | | | |
| 36 | 19. Water Resources and River Development | Minor Irrigation Surface scheme. | 14207.34 | 13099.93 | 92 |
| <i>Surrender due to non-receipt of fund from Govt. of India.</i> | | | | | |

| Sl. No | Number of title of Grant | Name of the scheme (Head of Account) | Original Provision | Amount of Surrender | Percentage of Surrender |
|---|--|---|--------------------|---------------------|-------------------------|
| | | | (₹ in lakh) | | |
| 37 | 19. Water Resources and River Development | Flood Control Projects <i>Drainage Civil Works</i> | 1000.00 | 964.80 | 96 |
| 38 | 22. Land Revenue and Disaster Management | Capacity Building for Disaster | 244.80 | 221.00 | 90 |
| <i>Surrender due to non-receipt of Central fund.</i> | | | | | |
| 39 | 38. Social Justice Empowerment and Welfare. | Tribal sub-plan Central Plan Schemes. | 600.00 | 549.46 | 92 |
| <i>Surrender due to non-submission of bills as the project remained incomplete.</i> | | | | | |
| 40 | 47. Skill Development and Entrepreneurship | Construction of three hostels and three boundary walls. | 419.80 | 386.00 | 92 |
| <i>Surrender due to non-receipt of fund from Govt. of India</i> | | | | | |
| 41 | 29. Development Planning, Economic Reforms and North Eastern Council | Planning & Development Department | 35084.08 | 33074.76 | 94 |
| <i>Surrender due to inter-sectoral adjustment.</i> | | | | | |
| 42 | 14. Home | Strengthening of Judicial System | 554.00 | 494.31 | 89 |
| <i>Surrender due to non-materialisation of computerisation of record maintenance.</i> | | | | | |
| 43 | 40. Tourism and Civil Aviation | Infrastructure Development for Destination and Circuits. | 213.66 | 187.14 | 88 |
| <i>Surrender on account of non-submission of bills by contractors.</i> | | | | | |
| 44 | 38. Social Justice, Empowerment and Welfare Department. | Integrated Child Protection Scheme (90:10%) | 954.28 | 836.78 | 88 |
| <i>Surrender due to non-receipt of fund from Govt. of India.</i> | | | | | |
| 45 | 33. Water Security and Public Health Engineering. | Scheme under 10% Lumpsum Provision for NE Stated i/c Sikkim. | 4469.80 | 3953.30 | 88 |
| <i>Surrender due to non-receipt of Central Share.</i> | | | | | |
| 46 | 38. Social Justice, Empowerment and Welfare Department. | National Mission of Empowerment of women including Indira Gandhi Matritatav S Y(CSS). | 139.55 | 119.63 | 86 |
| <i>Surrender due to non-release of fund by Govt. of India and delay in setting up women's helpline.</i> | | | | | |
| 47 | 33. Water Security and Public Health Engineering | Pakyong Water Supply Scheme | 177.02 | 150.74 | 85 |
| <i>Surrender due to non-receipt of anticipated bills.</i> | | | | | |
| 48 | 21. Labour | Implementation of various Labour Laws and Rehabilitation Centre. | 25.00 | 21.00 | 84 |
| <i>Surrender due to less claim of ex-gratia payment.</i> | | | | | |
| 49 | 38. Social Justice, Empowerment and Welfare Department | Construction (<i>Welfare of Scheduled Tribes.</i>) | 1345.79 | 1095.13 | 81 |
| <i>Surrender on account of non-completion of works.</i> | | | | | |
| 50 | 11. Food, Civil Supplies and Consumer Affairs | National Social Assistance Programme including Annapurna. | 22.00 | 17.84 | 81 |
| <i>Surrender due to non-receipt of fund from Govt. of India</i> | | | | | |
| 51 | 33. Water Security and Public Health Engineering | Water Supply Scheme for South District. | 4268.11 | 3468.01 | 81 |
| <i>Surrender due to non-submission of bills and non-receipt of Central Share</i> | | | | | |
| 52 | 39. Sports and Youth Affairs | National Service Schemes.(75:25) | 77.00 | 61.07 | 79 |
| <i>Surrender due to non-receipt of Central Share</i> | | | | | |
| 53 | 2. Animal Husbandry, Livestock, Fisheries and Veterinary Services | National Livestock Management Programme. | 1007.50 | 800.00 | 79 |
| <i>Surrender due to over-estimate of budgetary outlay by DPER & NECAD.</i> | | | | | |
| 54 | 12. Forest, Environment & Wild Life Management | National Afforestation Programme(National Mission for Green India) | 550.00 | 430.21 | 78 |
| <i>Surrender due to non-receipt of fund from Govt. of India.</i> | | | | | |
| 55 | 7. Human Resource Development | Elementary Education (Building) | 773.93 | 598.93 | 77 |
| <i>Surrender due to non-receipt of fund from Govt. of India.</i> | | | | | |
| 56 | .7. Human Resource Development | Secondary Education (Building). | 1179.21 | 882.15 | 75 |

Audit Report on State Finances for the year ended 31 March 2017

| Sl. No | Number of title of Grant | Name of the scheme (Head of Account) | Original Provision | Amount of Surrender | Percentage of Surrender |
|--|---|--|--------------------|---------------------|-------------------------|
| | | | (₹ in lakh) | | |
| <i>Surrender due to non-completion of works.</i> | | | | | |
| 57 | 41. Urban Development and Housing | Construction of Parking Place at Namthang | 743.29 | 545.09 | 73 |
| <i>Surrender due to non-receipt of fund from Govt. of India.</i> | | | | | |
| 58 | 2. Animal Husbandry, Livestock, Fisheries and Veterinary Services | National Livestock Management Programme. | 30.57 | 22.24 | 73 |
| <i>Surrender due to non-release of fund by Govt. of India.</i> | | | | | |
| 59 | 38. Social Justice, Empowerment and Welfare Department | Umbrella Scheme for Education of ST students. | 500.00 | 360.26 | 72 |
| <i>Surrender on account of non-submission of bills by contractors</i> | | | | | |
| 60 | 16. Commerce and Industries | Setting up of Heritage/handicraft museum at Namchi (NEC). | 442.79 | 315.22 | 71 |
| <i>Surrender due to non-receipt of Central Share</i> | | | | | |
| 61 | 2. Animal Husbandry, Livestock, Fisheries and Veterinary Services | National Livestock Management Programme | 84.28 | 59.19 | 70 |
| <i>Surrender due to non-receipt of fund from Govt. of India</i> | | | | | |
| 62 | 1 Food Security and Agriculture Development | National Oilseed and Oil Palm Mission | 98.78 | 67.33 | 68 |
| <i>Surrender due to non-release of fund by Govt. of India and non-receipt of claims in time.</i> | | | | | |
| 63 | 4. Cooperation | Other Agricultural Programme/Others | 218.84 | 146.54 | 67 |
| <i>Surrender due to non-release of fund by Govt. of India</i> | | | | | |
| 64 | 38. Social Justice, Empowerment and Welfare Department | Special Central Assistance for Scheduled Castes Component Plan. | 150.00 | 99.57 | 66 |
| <i>Surrender due to non-release of by Govt. of India</i> | | | | | |
| 65 | 28 Personnel, Administrative Reforms, Training and Public Grievances. | Department of Personnel AR and Training | 152.00 | 98.80 | 65 |
| <i>Surrender due to non-receipt of training programme outside the State.</i> | | | | | |
| 66 | 47. Skill Development and Enteepreneurship | Upgradation of Govt. ITI, Namchi into Model | 517.55 | 325.00 | 63 |
| <i>Surrender due to non-receipt of fund from Govt. of India</i> | | | | | |
| 67 | 29. Development Planning, Economic Reforms and North Eastern Council. | Border Area Development Programme. | 200.00 | 127.54 | 64 |
| <i>Surrender due to non-requisition of resource by the implementing Departments.</i> | | | | | |
| 68 | 1 Food Security and Agriculture Development | | 1698.34 | 1048.34 | 62 |
| <i>Surrender due to non-receipt of claims and finalisation of scheme.</i> | | | | | |
| 69 | 22. Land Revenue and Disaster Management | 800.Other Expenditure | 3350.00 | 1775.00 | 63 |
| <i>Surrender due to non-occurrence of major calamities during the year</i> | | | | | |
| 70 | 22. Land Revenue and Disaster Management | Reconstruction of Assets Damaged by 18 th sept. Earthquake(SPA) | 182.64 | 112.78 | 62 |
| <i>Surrender due to part payment under Major Works as the works were under progress.</i> | | | | | |
| 71 | 35. Rural Management and Development. | 36. Rural Development Department | 555.39 | 350.00 | 63 |
| <i>Surrender due to non-release of Central Share by Govt. of India</i> | | | | | |
| 72 | 15. Horticulture and Cash Crops Development | National Horticulture Misssion | 6855.00 | 4117.00 | 60 |
| <i>Surrender due to non-receipt of fund from Govt. of India</i> | | | | | |
| 73 | 2. Animal Husbandry, Livestock, Fisheries and Veterinary Services | Scheme fund by NEC | 293.67 | 176.67 | 60 |
| <i>Surrender due to incomplete works.</i> | | | | | |
| 74 | 43. Panchayat Raj Institutions | 101. Panchayat Raj | 4246.11 | 2513.77 | 59 |
| <i>Surrender due to non-receipt of fund from Govt. of India</i> | | | | | |
| 75 | 31. Energy and power | Scheme under North Eastern Council(NEC) | 2457.89 | 1433.24 | 58 |
| <i>Surrender due to non-release of fund by Govt. of India</i> | | | | | |
| 76 | 5 Cultural Affairs and Heritage. | Construction | 2657.20 | 1477.00 | 57 |
| <i>Surrender due to non- requisition of fund by the executing Department.</i> | | | | | |

| Sl. No | Number of title of Grant | Name of the scheme (Head of Account) | Original Provision | Amount of Surrender | Percentage of Surrender |
|--|---|--|--------------------|---------------------|-------------------------|
| | | | (₹ in lakh) | | |
| 77 | 2. Animal Husbandry, Livestock, Fisheries and Veterinary Services | National Livestock Health and Disease Control Programme.(vet.services) | 99.16 | 56.10 | 57 |
| <i>Surrender due to non-receipt of fund from Got. of India</i> | | | | | |
| 78 | 33. Water Security and Public Health Engineering | 34.PHE Department | 173.68 | 98.32 | 56 |
| <i>Surrender due to non-submission of anticipated bills</i> | | | | | |
| 79 | 2. Animal Husbandry, Livestock, Fisheries and Veterinary Services | National Livestock Health and Disease Control Programme (capital outlay) | 161.67 | 87.61 | 54 |
| <i>Surrender due to over-estimate of budgetary outlay by DPER & NECAD.</i> | | | | | |
| 80 | 1 Food Security and Agriculture Development | Agriculture Department | 2100.00 | 1141.36 | 54 |
| <i>Surrender due to non-submission of bills</i> | | | | | |
| 81 | 7. Human Resource Development | Govt Secondary School/other expenditure | 365.03 | 188.04 | 52 |
| <i>Surrender due to non-receipt of fund from Got. of India</i> | | | | | |
| Total | | | 1,08,711.28 | 91,028.96 | |

Appendix 2.5

Statement showing details of savings of ₹ 1 crore and above not surrendered

(Reference: Paragraph 2.3.7)

(₹ in crore)

| Sl. No. | Name of Grant/Appropriation | Capital/Revenue | Saving | Surrender | Saving which remained to be surrendered |
|--------------|--|-----------------|---------------|---------------|---|
| 1 | Cultural Affairs and Heritage | Capital | 15.77 | 14.77 | 1.00 |
| 2 | Human Resource Development | Revenue | 99.80 | 92.95 | 6.85 |
| 3 | Finance, Revenue and Expenditure | Revenue | 52.22 | 40.22 | 12.00 |
| 4 | Forestry & Environment Management | Revenue | 87.53 | 39.10 | 48.43 |
| 5 | Health Care, Human Services and Family Welfare | Revenue | 25.24 | 19.88 | 5.36 |
| 6 | Horticulture & Cash Crops Management | Revenue | 48.37 | 45.25 | 3.12 |
| 7 | Land Revenue and Disaster Management | Revenue | 57.41 | 29.87 | 27.54 |
| 8 | Roads & Bridges | Capital | 161.61 | 85.61 | 76.00 |
| 9 | Rural Management and Development | Revenue | 12.50 | 2.00 | 10.50 |
| 10 | Sikkim Nationalised Transport | Capital | 1.72 | 0 | 1.72 |
| 11 | Social Justice, Empowerment and Welfare | Capital | 22.29 | 17.98 | 4.31 |
| 12 | Urban Development & Housing | Capital | 43.20 | 38.02 | 5.18 |
| Total | | | 627.66 | 425.65 | 202.01 |

Appendix 2.6
Statement showing surrender of funds in excess of ₹ 1 crore on 30 and 31 March 2017

(Reference : Paragraph 2.3.7)

(₹ in crore)

| Sl.no | Grant No | Major Head | Total Provision | Amount Surrender | Percentage Of Total Provision |
|-------|----------|------------|-----------------|------------------|-------------------------------|
| 1 | 1 | 2401 | 49.94 | 2.78 | 5.57 |
| 2 | 1 | 2401 | 49.94 | 5.90 | 11.81 |
| 3 | 1 | 2401 | 49.94 | 2.51 | 5.03 |
| 4 | 1 | 4401 | 2.81 | 1.81 | 64.42 |
| 5 | 1 | 2435 | 27.60 | 11.41 | 41.35 |
| 6 | 2 | 4403 | 13.74 | 2.05 | 14.92 |
| 7 | 2 | 4403 | 13.74 | 2.00 | 14.56 |
| 8 | 2 | 4403 | 13.74 | 5.00 | 36.39 |
| 9 | 2 | 4405 | 5.60 | 1.77 | 31.61 |
| 10 | 2 | 4403 | 13.74 | 1.00 | 7.28 |
| 11 | 7 | 2202 | 608.60 | 32.51 | 5.34 |
| 12 | 7 | 4202 | 52.41 | 4.42 | 8.43 |
| 13 | 7 | 4202 | 52.41 | 3.47 | 6.62 |
| 14 | 7 | 4202 | 52.41 | 5.35 | 10.21 |
| 15 | 10 | 2075 | 18.82 | 3.73 | 19.82 |
| 16 | 10 | 2054 | 17.30 | 2.02 | 11.68 |
| 17 | 11 | 5475 | 2.45 | 1.95 | 79.59 |
| 18 | 12 | 4406 | 5.50 | 4.30 | 78.18 |
| 19 | 12 | 2402 | 32.16 | 26.08 | 81.09 |
| 20 | 13 | 2211 | 23.84 | 2.00 | 8.39 |
| 21 | 14 | 2014 | 5.54 | 4.42 | 79.78 |
| 22 | 15 | 2401 | 109.20 | 33.25 | 30.45 |
| 23 | 16 | 2851 | 39.41 | 3.15 | 8.00 |
| 24 | 16 | 2851 | 39.41 | 3.59 | 9.11 |
| 25 | 16 | 2851 | 39.41 | 2.84 | 7.21 |
| 26 | 16 | 2851 | 39.41 | 5.50 | 13.96 |
| 27 | 19 | 2702 | 155.68 | 13.72 | 8.81 |
| 28 | 19 | 2702 | 155.68 | 42.31 | 27.18 |
| 29 | 19 | 2702 | 155.68 | 8.13 | 5.22 |
| 30 | 19 | 2702 | 155.68 | 11.24 | 7.22 |
| 31 | 19 | 2702 | 155.68 | 12.54 | 8.05 |
| 32 | 19 | 2702 | 155.68 | 21.30 | 13.68 |
| 33 | 19 | 4711 | 10.44 | 2.00 | 19.16 |
| 34 | 19 | 4711 | 10.44 | 1.50 | 14.37 |
| 35 | 19 | 4711 | 10.44 | 1.50 | 14.37 |
| 36 | 19 | 4711 | 10.44 | 1.50 | 14.37 |
| 37 | 19 | 4711 | 10.44 | 1.55 | 14.85 |
| 38 | 22 | 2216 | 15.80 | 3.80 | 24.05 |
| 39 | 22 | 4059 | 44.62 | 5.83 | 13.06 |
| 40 | 22 | 4059 | 44.62 | 11.55 | 25.89 |
| 41 | 22 | 4215 | 1.83 | 1.13 | 61.75 |
| 42 | 22 | 2506 | 35.64 | 3.06 | 8.59 |
| 43 | 22 | 2245 | 82.22 | 16.36 | 19.89 |
| 44 | 24 | 2011 | 16.66 | 1.49 | 8.94 |
| 45 | 29 | 2575 | 2.00 | 1.28 | 64.00 |
| 46 | 29 | 4575 | 38.00 | 6.80 | 17.9 |
| 47 | 29 | 3454 | 19.11 | 10.50 | 54.92 |
| 48 | 29 | 3454 | 19.11 | 1.59 | 8.31 |
| 49 | 31 | 4801 | 110.55 | 7.48 | 6.77 |
| 50 | 31 | 4801 | 110.55 | 7.35 | 6.65 |
| 51 | 33 | 4215 | 140.46 | 10.01 | 7.13 |
| 52 | 33 | 4215 | 140.46 | 27.55 | 19.62 |
| 53 | 33 | 4215 | 140.46 | 7.52 | 5.35 |
| 54 | 33 | 4215 | 140.46 | 22.54 | 16.05 |
| 55 | 34 | 3054 | 80.81 | 8.94 | 11.06 |
| 56 | 34 | 5054 | 246.90 | 23.14 | 9.37 |
| 57 | 35 | 4215 | 37.36 | 2.50 | 6.69 |

| Sl.no | Grant No | Major Head | Total Provision | Amount Surrender | Percentage Of Total Provision |
|-------|----------|--------------|-----------------|------------------|-------------------------------|
| 58 | 35 | 4515 | 11.23 | 1.56 | 13.93 |
| 59 | 35 | 4215 | 37.36 | 10.58 | 28.32 |
| 60 | 38 | 4225 | 24.75 | 3.60 | 14.56 |
| 61 | 38 | 4225 | 24.75 | 3.00 | 12.12 |
| 62 | 38 | 4225 | 24.75 | 1.54 | 6.21 |
| 63 | 38 | 4225 | 24.75 | 1.60 | 6.46 |
| 64 | 38 | 2225 | 49.15 | 5.49 | 11.18 |
| 65 | 38 | 2225 | 49.15 | 2.66 | 5.41 |
| 66 | 38 | 2225 | 49.15 | 3.60 | 7.32 |
| 67 | 38 | 2225 | 49.15 | 4.48 | 9.12 |
| 68 | 38 | 2235 | 82.02 | 8.37 | 10.2 |
| 69 | 38 | 4225 | 24.75 | 1.38 | 5.57 |
| 70 | 38 | 4225 | 24.75 | 2.74 | 11.07 |
| 71 | 39 | 2204 | 12.92 | 2.00 | 15.48 |
| 72 | 41 | 2217 | 110.54 | 79.00 | 71.47 |
| 73 | 41 | 3475 | 2.95 | 2.40 | 81.42 |
| 74 | 41 | 4217 | 85.22 | 11.10 | 13.02 |
| 75 | 41 | 4217 | 85.22 | 9.53 | 11.18 |
| | | Total | 4,605.53 | 627.15 | |

Appendix 2.7
Statement showing pending DC bills for the years upto 2016-17
(Reference: Paragraph 2.3.8)

| SI No | Grant No | Department | Number of AC bills | Amount (₹ in lakh) |
|-------|----------|--|--------------------|--------------------|
| 1 | 0 | NULL | 3 | 40 |
| 2 | 1 | Food Security and Agriculture Development | 35 | 452 |
| 3 | 2 | Animal Husbandry, Livestock, Fisheries and Veterinary Services | 23 | 205 |
| 4 | 3 | Buildings | 77 | 24 |
| 5 | 4 | Co-operation | 20 | 9 |
| 6 | 5 | Cultural Affairs and Heritage | 4 | 11 |
| 7 | 6 | Ecclesiastical | 4 | 55 |
| 8 | 7 | Human Resource Development | 92 | 280 |
| 9 | 8 | Election | 11 | 129 |
| 10 | 9 | Excise | 6 | 2 |
| 11 | 10 | Finance, Revenue and Expenditure | 79 | 24 |
| 12 | 11 | Food, Civil Supplies & Consumer Affairs | 8 | 6 |
| 13 | 12 | Forestry & Environment Management | 18 | 15 |
| 14 | 13 | Health Care, Human Services and Family Welfare | 220 | 273 |
| 15 | 14 | Home | 297 | 287 |
| 16 | 15 | Horticulture & Cash Crops Management | 136 | 733 |
| 17 | 16 | Commerce and Industries | 12 | 41 |
| 18 | 17 | Information and Public Relation | 36 | 63 |
| 19 | 18 | Information Technology | 23 | 39 |
| 20 | 19 | Irrigation & Flood Control | 16 | 3 |
| 21 | 20 | Judiciary | 75 | 69 |
| 22 | 21 | Labour | 60 | 486 |
| 23 | 22 | Land Revenue and Disaster Management | 42 | 18 |
| 24 | 23 | Law | 24 | 6 |
| 25 | 24 | Legislature | 88 | 99 |
| 26 | 25 | Mines, Minerals and Geology | 12 | 8 |
| 27 | 26 | Motor Vehicles | 6 | 308 |
| 28 | 27 | LEGAL, LEGISLATIVE AND PARLIAMENTARY AFFAIRS | 15 | 5 |
| 29 | 28 | Personnel, Administrative Reforms, Training, Public Grievances, Career Options & Employment Skill Development & Chief Minister's Self Employment Schemes | 102 | 519 |
| 30 | 29 | Development Planning, Economic Reforms and North Eastern Council Affairs | 98 | 472 |
| 31 | 30 | Police | 272 | 309 |
| 32 | 31 | Energy and Power | 12 | 22 |
| 33 | 32 | Printing | 5 | 62 |
| 34 | 33 | Water Security and Public Health Engineering | 49 | 21 |
| 35 | 34 | Roads & Bridges | 45 | 16 |
| 36 | 35 | Rural Management and Development | 141 | 30 |
| 37 | 36 | Science and Technology | 35 | 8 |
| 38 | 37 | Sikkim Nationalised Transport | 3 | 0 |
| 39 | 38 | Social Justice, Empowerment and Welfare | 159 | 603 |
| 40 | 39 | Sports & Youth Affairs | 103 | 241 |
| 41 | 40 | Tourism | 80 | 521 |
| 42 | 41 | Urban Development & Housing | 40 | 7 |
| 43 | 42 | Vigilance | 5 | 1 |
| 44 | 43 | Panchayat Raj Institutions | 12 | 2 |
| 45 | 44 | Governor | 47 | 35 |
| 46 | 45 | Public Service Commission | 18 | 30 |
| 47 | 47 | Skill Development and Entrepreneurship Department | 11 | 42 |
| | | Total | 2679 | 6631 |

Appendix 3.1
Statement showing names of Autonomous Bodies and Authorities, the accounts of which
had not been received under Section 14 (1)

(Reference: Paragraph 3.2)

| Sl. No. | Name of Bodies/Authorities | Section under which audited | Accounts pending | Number of accounts pending |
|---------|---|-----------------------------|---------------------|----------------------------|
| 1 | Sikkim Institute of Rural Development, Karfactar | 14 (1) | 2016-17 | 1 |
| 2 | Sikkim Illness Association Fund Association, Gangtok | 14 (1) | 2015-16 & 2016-2017 | 2 |
| 3 | State Leprosy Officer, Gangtok | 14 (1) | 2013-14 & 2016-2017 | 4 |
| 4 | District Leprosy Officer, East, Gangtok | 14 (1) | 2016-2017 | 1 |
| 5 | District Leprosy Officer, North, Mangan | 14 (1) | 2014-15 & 2016-2017 | 3 |
| 6 | District Leprosy Officer, West, Gyalshing | 14 (1) | 2009-10 & 2016-2017 | 8 |
| 7 | District Leprosy Officer, South, Namchi | 14 (1) | 2014-15 & 2016-2017 | 3 |
| 8 | Member Secretary, Health and Family Welfare Society (NRHM) | 14 (1) | 2011-12 & 2016-2017 | 6 |
| 9 | District Health Society, South | 14 (1) | 2014-15 & 2016-2017 | 3 |
| 10 | District Health Society, North | 14 (1) | 2014-15 & 2016-2017 | 3 |
| 11 | District Health Society, East | 14 (1) | 2014-15 & 2016-2017 | 3 |
| 12 | District Health Society, West | 14 (1) | 2014-15 & 2016-2017 | 3 |
| 13 | Director, Sikkim Renewal Energy Development Agency, Gangtok | 14 (1) | 2016-17 | 1 |
| 14 | Project Officer, National Aids Control Society, Gangtok | 14 (1) | 2016-17 | 1 |
| 15 | Project Officer, Prevention and Control of Blindness, Gangtok | 14 (1) | 2016-17 | 1 |
| 16 | Director, Namgyal Institute of Tibetology, Deorali | 14 (1) | Nil | 0 |
| 17 | Council of Science and Technology | 14 (1) | 2013-14 to 2016-17 | 4 |
| 18 | Sikkim Rural Development Agency | 14 (1) | Nil | 0 |
| 19 | Institute of Hotel Management | 14 (1) | 2016-17 | 1 |
| 20 | Sikkim Urban Development Agency | 14 (1) | 2016-17 | 1 |
| 21 | Small Farmers Agri-Business Consortium (SFAC) | 14 (1) | 2013-14 to 2016-17 | 4 |
| 22 | Sikkim State Commission for Women | 14 (1) | Nil | 0 |
| 23 | Rajya Sainik Board | 14 (1) | 2015-16 & 2016-17 | 2 |
| 24 | Sikkim Livestock Development Board | 14 (1) | 2016-17 | 1 |
| 25 | State Social Welfare Board | 14 (1) | 2016-17 | 1 |
| 26 | Juvenile Welfare Board | 14 (1) | 2016-17 | 1 |
| 27 | State Institute of Capacity Building | 14 (1) | 2015-16 & 2016-17 | 2 |
| 28 | Indian Himalayan Centre for Adventure and Eco Tourism (IHCAT), Chemchey, South Sikkim | 14 (1) | 2013-14 to 2016-17 | 4 |
| 29 | State Commission for Protection of Child's Rights | 14 (1) | 2016-17 | 1 |
| 30 | North East Rural Livelihood Project, South | 14 (1) | 2016-17 | 1 |
| 31 | North East Rural Livelihood Project, West | 14 (1) | 2016-17 | 1 |
| | Total | | | 67 |

Appendix 3.2

Statement showing names of Autonomous Bodies and Authorities, the accounts of which has not been received

(Reference: Paragraph 3.3)

| Sl. No. | Name of Bodies/Authorities | Audited under section of DPC Act | Accounts Due | Number of Accounts due |
|--------------|---|----------------------------------|---------------------|------------------------|
| 1 | Sikkim Housing and Development Board | 20 (1) | 2013-14 to 2016-17 | 4 |
| 2 | Sikkim Milk Union | 20 (1) | 2015-16 and 2016-17 | 2 |
| 3 | Sikkim State Co-operative Supply and Marketing Federation | 20 (1) | 2015-16 and 2016-17 | 2 |
| Total | | | | 8 |

Appendix 3.3

Statement showing placement of Separate Audit Report

(Reference: Paragraph 3.3)

| Sl. No. | Name of the Body | Period of Entrustment | Year upto which Accounts were rendered | Date of submission of Accounts | Period upto which SAR issued | Date of issue of SAR (in brackets year of SAR) | Placement of SAR | No. of SAR not placed before State Legislature |
|---------|--|--|--|--------------------------------|------------------------------|--|-----------------------------------|--|
| 1 | Sikkim State Legal Services Authority (SLSA) | Audit entrusted as per section 18 (2) of the SLSA Act 1987 | 2015-16 | 7.9.2016 | 2015-16 | (2014-15) 11.12.2016 (2015-16) 16.12.2016 | 2012-13 (18.3.2017) | 2 |
| 2 | Sikkim State Electricity Regulatory commission | Audit entrusted as per section 104 (2) of the Electricity Act 2003 | 2015-16 | 16.11.2016 | 2015-16 | (2011-12 to 2014-15) 20.6.2016 (2015-16) 12.4.2017 | 2011-12 to 2014-15 (18.3.2017) | 1 |

2017

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