



APPENDICES

Appendix 1.1: Part A
State Profile
(Reference: Paragraph 1.1 & 1.4)

General Data					
Sl. No.	Particulars	Sikkim	All India		
1	Area in sq. Km	7096	31,87,240		
2	Population in lakh (As per 2011 Census)	6.11	12108.55		
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)	81.40	73.0		
6	Infant mortality (per 1,000 live births) ⁴	12	33		
7	Human Development Index (All India) ⁵ a. 2017 b. 2018		0.643 0.647		
8	Gross State Domestic Product (GSDP) 2018-19 at current prices As per Ministry of Statics and Programme Implementation, GOI (₹ in crore)	26786	1,90,10,164		
9	Per capita GDP CAGR (2011.1.2 to 2018-19) in percentage	12.15	10.4		
11	Per capital GDP 2018-19 (in ₹)	405844	142719		
12	Decadal Population Growth (2009-19) in percentage	11.30	12.84		
13	Financial Data	CAGR in per cent			
		CAGR (2009-10 to 2017-18)		Growth Rate (2017-18 to 2018-19)	
		Special category States	Sikkim	Special category States	Sikkim
a.	Revenue Receipts	13.51	10.50	11.64	13.57
b.	Tax Revenue	17.65	15.09	23.22	29.72
c.	Non Tax Revenue	8.57	4.87	19.16	0.52
d.	Total Expenditure	11.95	11.53	13.97	15.32
e.	Capital Expenditure	9.64	11.11	13.68	14.31
f.	Revenue Expenditure on Education	13.97	9.49	16.16	18.47
g.	Revenue Expenditure on Health	15.37	8.79	17.91	33.06
h.	Salary and Wages	12.81	7.56	14.70	31.46
i.	Pension	19.15	18.99	13.33	45.94

Financial Data comparison of Sikkim with the other states of North Eastern Region

(₹ in crore)

Sl. No	Particulars	Assam	Nagaland	Meghalaya	Arunachal Pradesh	Manipur	Mizoram	Tripura	Sikkim
a.	Revenue Expenditure	56899	12521	10256	12429	9749	7506	11889	5227
b.	Capital Expenditure	11034	1596	1417	5727	1731	1868	1481	1291
c.	Loans & Advances	328	5.27	89.49	20.17	0.13	247.48	1.12	46.57
d.	Expenditure on Education (Revenue)	15609	1749.70	2035.40	1707.88	1331.64	1348.54	2437.02	994.65
	Expenditure on Education (Capital)	67	40.36	2.56	205.05	34.10	70.67	17.02	70.03
e.	Expenditure on Health (Revenue)	4252	580.80	1022.74	1060.85	573.17	454.84	798.52	316.24
	Expenditure on Health (Capital)	390	7.42	42.52	56.76	15.75	91.28	131.29	90.67
f.	Salary and Wages	26617	4945	3354	4372	3674	2739	5445	1944
g.	Pension	8112	1552.79	1004.91	894.37	1534.26	970.37	2036.49	737.24
h.	GSDP at current rates	315372	26637	34389	26031	26979	22933	50545	26786
i.	Capital expenditure ratio with GSDP	3.50	5.99	4.12	22.00	6.42	8.15	2.93	4.82
j.	Revenue Expenditure ratio with GSDP	18.04	47.01	29.82	47.75	36.14	32.73	23.52	19.51

¹ Table 2.3 Statistical Year Book 2018 -MoSPI

² Economic Survey 2018-19 Vol. II Page A 168 (Table-9.8)

³ Economic Survey 2018-19 Vol. II Page A 164 (Table-9.4)

⁴ Economic Survey 2018-19 Vol. II Page A 160 (Table-9.1)

⁵ HDI Report 2019 by UNDP

Appendix 1.1: Part B Layout of Finance Accounts

(Reference: Paragraph 1.4)

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 of 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 transactions
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 1.4)

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 transactions 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)	$(\text{Current year Amount}/\text{Previous year Amount} - 1) \times 100$.
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	$\text{Interest received}/[(\text{opening balance} + \text{closing balance of loans and advances})/2] \times 100$.
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 those 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 indicates the extent to which the debt receipts are used in debt redemption and gives the net availability of borrowed funds.</p>

Appendix 1.2

Time Series Data on the State Government Finances

(Reference: Paragraph 1.4, 1.14.2 and 1.15.3)

(₹ in crore)

Particulars	2014-15	2015-16	2016-17	2017-18	2018-19
Part A. Receipts					
1. Revenue Receipts	4,087.64 (99.98)	3,784.29 (99.96)	4,610.30 (99.97)	5,212.79 (99.98)	5920.36 (99.97)
(i) Tax Revenue	527.54 (12.91)	566.82 (14.98)	652.56 (14.15)	688.33 (13.20)	892.92 (15.08)
Taxes on Sales, Trade, etc.	282.10 (53.47)	325.72 (57.46)	364.82 (55.91)	249.66 (31.57)	188.20 (21.08)
State Goods & Service Tax (SGST)	0	0	0	171.39 (100)	405.72 (45.44)
State Excise	131.36 (24.90)	142.08 (25.07)	156.24 (23.94)	150.47 (21.86)	183.09 (20.50)
Taxes on Vehicles	19.42 (3.68)	22.36 (3.94)	24.90 (3.82)	29.37 (4.27)	33.11 (3.71)
Stamps and Registration fees	6.77 (1.28)	8.51 (1.50)	12.57 (1.93)	13.57 (1.97)	14.95 (1.67)
Land Revenue	6.15 (1.17)	1.85 (0.33)	6.39 (0.98)	7.44 (1.08)	9.09 (1.02)
Other Taxes on Income and Expenditure	7.93 (1.50)	7.92 (1.40)	7.82 (1.20)	8.04 (1.17)	15.63 (1.75)
Other Taxes	73.81 (13.99)	58.38 (10.30)	79.82 (12.23)	58.40 (8.48)	43.13 (4.83)
(ii) Non Tax Revenue	323.77 (7.92)	412.99 (10.91)	451.64 (9.80)	654.38 (12.55)	657.78 (11.11)
(iii) State's share of Union taxes and duties	809.33 (19.80)	1,870.28 (49.42)	2,069.19 (44.88)	2,634.66 (50.54)	2794.67 (47.20)
(iv) Grants in aid from Government of India	2,427.00 (59.37)	934.20 (24.69)	1,436.91 (31.17)	1,235.42 (23.70)	1574.99 (26.60)
2. Miscellaneous Capital Receipts	-	-	-	-	-
3. Recoveries of Loans and Advances	0.88 (0.02)	1.38 (0.04)	1.37 (0.03)	0.91 (0.02)	1.77 (0.03)
4. Total Revenue and Non debt Capital Receipts (1+2+3)	4,088.52 (90.85)	3,785.67 (85.25)	4,611.67 (85.48)	5,213.70 (83.19)	5922.13 (83.80)
5. Public Debt Receipts	411.79 (9.15)	654.88 (14.75)	783.34 (14.52)	1,053.46 (16.81)	1145.21 (16.20)
Internal Debt (excluding Ways and Means Advances and Overdrafts)	408.12 (99.11)	652.05 (99.57)	776.61 (99.14)	1,050.93 (99.76)	1140.09
Net transactions under Ways and Means Advances and Overdrafts	-	-	-	-	-
Loans and Advances from Government of India	3.67 (0.89)	2.83 (0.43)	6.73 (0.86)	2.53 (0.24)	5.12
6. Total Receipts in the Consolidated Fund (4+5)	4,500.31 (46.92)	4,440.55 (38.43)	5,395.01 (45.99)	6,267.16 (45.76)	7067.34 (46.84)
7. Contingency Fund Receipts	0.00 (0.00)	0.00 (0.00)	0.00 (0.00)	0.00 (0.00)	-
8. Public Account Receipts (Gross)	5,090.42 (53.08)	7114.68 (61.57)	6,335.06 (54.01)	7,429.63 (54.24)	8022.31 (53.16)
8A. Public Account Receipts (Net) (8-19)	202.98	248.80	89.19	308.77	183.66
9. Total Receipts of the State (6+7+8)	9,590.73	11,555.23	11,730.08	13,696.79	15089.65
9A. Total Receipts of the State (net) (6+7+8A)	4,703.28	4,689.35	5,484.20	6,575.93	7251
Part B. Expenditure/Disbursement					
10. Revenue Expenditure	3,356.64 (76.92)	3,644.58 (84.65)	3,788.08 (83.71)	4,151.85 (73.15)	5226.57 (79.62)
Plan	1,136.72 (33.86)	1,270.68 (34.86)	1,250.98 (33.02)	-	-
Non Plan	2,219.92 (66.14)	2,373.9 (65.14)	2,537.10 (66.98)	-	-
General Services (including interest payments)	1,214.12 (36.13)	1,243.80 (34.13)	1,420.77 (37.51)	1,528.13 (36.81)	1960.24 (37.51)

Particulars	2014-15	2015-16	2016-17	2017-18	2018-19
Social Services	1,279.72 (38.13)	1,236.19 (33.92)	1,335.07 (35.24)	1,532.15 (36.90)	2071.77 (39.64)
Economic Services	820.96 (24.46)	1,125.79 (30.89)	976.61 (25.78)	1,028.25 (24.77)	1128.16 (21.59)
Grants-in-aid and contributions	41.84 (1.25)	38.80 (1.06)	55.63 (1.47)	63.32 (1.53)	66.4 (1.27)
11. Capital Expenditure	980.71 (22.47)	633.98 (14.72)	720.29 (15.92)	1,506.78 (26.55)	1291.31 (24.71)
Plan	980.71 (100)	633.98 (100)	720.29 (100)	--	
Non Plan	0.00	0.00	0.00	--	
General Services	109.52 (11.17)	63.97 (10.09)	71.18 (9.88)	149.76 (9.94)	72.71 (5.63)
Social Services	269.81 (27.51)	200.80 (31.67)	243.21 (33.77)	534.53 (35.47)	363.45 (28.15)
Economic Services	601.38 (61.32)	369.21 (58.24)	405.89 (56.35)	822.49 (54.59)	855.15 (66.22)
12. Disbursement of Loans and Advances	26.57 (0.61)	27.03 (0.63)	17.00 (0.38)	16.95 (0.30)	46.57 (0.71)
13. Total (10+11+12)	4,363.92 (90.44)	4,305.59 (95.64)	4,525.37 (94.84)	5,675.58 (94.31)	6564.45 (94.44)
14. Repayments of Public Debt	87.03 (1.80)	196.13 (4.36)	246.26 (5.16)	342.63 (5.69)	375.88 (5.42)
Internal Debt (excluding Ways and Means Advances and Overdrafts)	77.36 (88.89)	186.16 (94.92)	236.05 (95.85)	332.49 (97.04)	365.44 (97.22)
Net Transactions under Ways and Means Advances and Overdraft	-	-	-	-	
Loans and Advances from Government of India	9.67 (11.11)	9.97(5.08)	10.21 (4.15)	10.14 (2.96)	10.44 (2.78)
15. Appropriation to Contingency Fund	-	-	-	-	-
16. Gross Expenditure on Lotteries	374.31 (7.76)	-	-	-	-
17. Total disbursement out of Consolidated Fund (13+14+15 +16)	4,825.26 (49.68)	4,501.72 (39.60)	4,771.63 (43.31)	6,018.21 (45.81)	6940.33 (46.96)
18. Contingency Fund disbursements	(-)1.00 (-0.01)	0	0.31 (0.00)	(-) 0.31 (0.00)	
19. Public Account disbursements	4,887.44 (50.33)	6,865.88 (60.40)	6,245.87 (56.69)	7,120.86 (54.19)	7838.63 (53.04)
20. Total disbursement by the State (17+18+19)	9,711.71	11,367.60	11,017.81	13,138.76	14778.96
Part C: Deficits					
21. Revenue Deficit (-)/Revenue Surplus (+) (1-10)	731.00	139.71	822.22	1,060.94	693.79
22. Fiscal Deficit (-)/Fiscal Surplus (+) (4-13)	(-)275.40	(-)519.92	86.30	(-) 461.88	(-) 642.32
23. Primary Deficit (-)/ Primary Surplus (+)(22-24)	(-)35.85	(-)257.85	410.69	(-) 99.71	(-) 209.27
Part D: Other data					
24. Interest Payments (included in revenue expenditure)	239.55	262.07	324.39	362.17	433.05
25. Financial Assistance to Local Bodies etc.	278.82	317.78	304.90	369.27	411.39
26. Ways and Means Advances/Overdraft availed (days)	-	-	-	-	-
27. Interest on Ways and Means Advances/Overdraft	-	-	-	-	-
28 Gross State Domestic Product (GSDP)	15,406.72	18,033.94	22687	23495	26786
29. Outstanding Fiscal Liabilities (year end)	3,481.46	3,961.16	4,671.18	5,451.04	6,335.06
30. Outstanding Guarantees (beginning of year) (including interest)	122.09	112.14	89.17	441.49	425.45
31. Maximum amount Guaranteed (year end)	156.70	156.7	517.90	648.71	3849.19
32. Number of Incomplete Projects	297	265	413	146	201

Particulars	2014-15	2015-16	2016-17	2017-18	2018-19
33. Capital blocked in Incomplete Projects	1,257.24	1,080.92	717.78	302.96	666.41
Part E: Fiscal Health Indicators					
I Resource Mobilisation					
Revenue Receipts/GSDP	0.27	0.21	0.23	0.23	0.22
Own Tax Revenue/GSDP	0.03	0.03	0.03	0.03	0.03
Own Non-Tax Revenue/GSDP	0.02	0.02	0.02	0.03	0.02
State's share in Central taxes and Duties/GSDP	0.05	0.11	0.10	0.12	0.10
II Expenditure Management					
Total Expenditure/GSDP	0.28	0.24	0.23	0.26	0.23
Total Expenditure/Revenue Receipts	1.07	1.14	0.98	1.09	1.11
Revenue Expenditure/Total Expenditure	0.77	0.85	0.84	0.73	0.80
Expenditure on Social Services/Total Expenditure	0.36	0.33	0.35	0.36	0.37
Expenditure on Economic Services/Total Expenditure	0.33	0.35	0.31	0.33	0.30
Capital Expenditure/Total Expenditure	0.22	0.15	0.16	0.27	0.20
Capital Expenditure on Social and Economic Services/Total Expenditure.	0.20	0.13	0.14	0.24	0.19
III Management of Fiscal Imbalances (in per cent)					
Revenue deficit (surplus)/GSDP	4.74	0.77	4.11	4.77	2.59
Fiscal deficit/GSDP	-1.79	-2.88	0.38	-1.97	(-) 2.40
Primary Deficit (surplus) /GSDP	-0.23	1.43	2.05	(-) 0.45	(-) 0.78
Revenue Deficit(surplus) /Fiscal Deficit	-265.43	-26.87	952.75	(-) 229.70	(-) 108.01
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	0.23	0.22	0.21	0.23	0.24
Fiscal Liabilities/RR	0.85	1.05	1.01	1.05	1.07
V Other Fiscal Health Indicators					
Return on Investment (₹ in crore)	0.87	12.7	2.01	2.92	4.38
Balance from Current Revenue (₹ in crore)	473.87	562.68	713.01	NA**	--
Assets/Fiscal Liabilities	2.87	2.74	2.63	2.64	2.53

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

Appendix 1.3 (A)
Abstract of Receipts and Disbursements for the Year 2018-19

(Reference: Paragraph 1.4.1)

(₹ in crore)

Receipts			Disbursements				
2017-18	Section A: Revenue		2018-19	2017-18	2018-19	Total	
5,212.79	I-Revenue Receipts		5920.36	4,151.85	I-Revenue Expenditure		5226.57
688.33	Tax revenue	892.92		1,528.13	General Services	1960.24	
654.38	Non-tax revenue	657.78		1,532.15	Social Services	2071.77	
2,634.66	State's share of Union Taxes	2794.67		843.79	Education, Sports, Art and Culture.	994.64	
1,235.42	Grants-in-aid	1574.99		237.67	Health and Family Welfare	316.24	
0.00	Non-Plan Grants	-		232.70	Water Supply, Sanitation, Housing and Urban Development	431.06	
6.26	Grants for State Plan Schemes	(-) 0.30		15.62	Information and Broadcasting	15.47	
39.50	Grants for Centrally Sponsored Plan Schemes	4.49		34.92	Welfare of Scheduled Caste, Scheduled tribes and Other Backward Classes	69.61	
0.52	Grants for Special Plan Schemes	-		6.55	Labour and Labour Welfare	8.35	
919.17	Grants for Centrally Sponsored Schemes	1147.81		122.25	Social Welfare and Nutrition	206.70	
70.52	Grants for Finance Commission	125.86		38.66	Others	29.70	
199.45	Other Grants	297.13		1,028.25	Economic Services	1128.16	
				300.13	Agriculture and Allied Activities	427.69	
				175.66	Rural Development	140.78	
				0.30	Special Areas Programmes	0.13	
				43.56	Irrigation and Flood Control	30.96	
				209.92	Energy	205.27	
				69.59	Industry and Minerals	37.82	
				183.75	Transport	227.67	
				4.87	Science Technology and Environment	11.27	
				40.47	General Economic Services	46.57	
				63.32	Grants in Aid and Contribution	66.40	
-	II-Revenue deficit carried over to Section- B	-		1,060.94	II-Revenue surplus carried over to Section- B		693.79
5,212.79			5920.36	5,212.79			5920.36
	Section-B						
2436.83	III-Opening Cash balance including Permanent Advances and Cash Balance Investment		2994.87		III-Capital Outlay		1291.31
0.00	IV-Miscellaneous Capital receipts		0.00	149.76	<i>General services</i>	72.71	

Receipts				Disbursements			
2017-18	Section A: Revenue		2018-19	2017-18	2018-19	Total	
				534.53	<i>Social Services</i>	363.45	
				97.58	<i>Education, Sports, Art and Culture</i>	70.03	
				224.03	<i>Health and Family Welfare</i>	90.67	
				197.36	<i>Water Supply, Sanitation, Housing and Urban Development</i>	185.03	
				0.00	<i>Information & Broadcasting</i>	0.00	
				13.56	<i>Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes</i>	10.30	
				2.00	<i>Social Welfare</i>	7.42	
				0.00	<i>Others</i>	0.00	
				822.49	<i>Economic Services</i>	855.15	
				13.96	<i>Agriculture and Allied Activities</i>	13.46	
				12.67	<i>Rural Development</i>	5.34	
				25.07	<i>Special Areas Programmes</i>	37.06	
				1.91	<i>Irrigation and Flood Control</i>	51.88	
				76.29	<i>Energy</i>	63.58	
				2.10	<i>Industry and Minerals</i>	0.67	
				625.57	<i>Transport</i>	628.57	
				0	<i>Science and Environment</i>	0.00	
				64.92	<i>General Economic Services</i>	54.59	
0.91	V-Recoveries of Loans and Advances		1.77	16.95	IV- Loans and Advances Disbursements	-	46.57
1,060.94	VI-Revenue Surplus brought down		693.79				
1,053.46	VII-Public Debt Receipts		1145.21	342.63	VI-Repayment of Public Debt		375.88
	External debt				External debt		
1050.93	Internal Debt other than Ways and Means Advances and Overdraft	1140.09		332.49	Internal Debt other than Ways and Means Advances and Overdraft	365.44	
	Net transaction under Ways and Means Advances including Overdraft			0	Net transaction under Ways and Means Advances including Overdraft	0.00	
2.53	Loans and Advances from Central Government	5.12		10.14	Repayment of Loans and Advances to Central Government	10.44	
0.00	VIII-Amount transferred to Contingency Fund			(-) 0.31	VII-Expenditure from Contingency Fund	0.00	-
7,429.63	IX-Public Account Receipts		7997.31	7,120.86	VIII-Public Account Disbursements		7838.63
309.66	Small Savings and Provident fund		323.01	229.09	Small Savings and Provident Funds	229.08	
130.16	Reserve Funds		181.57	131.23	Reserve Funds	121.36	
4,227.64	Suspense and Miscellaneous		4974.75	4,202.43	Suspense and Miscellaneous	4855.09	

State Finances Audit Report for the year ended 31 March 2019

Receipts				Disbursements			
2017-18	Section A: Revenue		2018-19	2017-18	2018-19	Total	
2,247.47	Remittance		2185.73	2,067.58	Remittances	2316.37	
514.70	Deposits and Advances		332.25	490.53	Deposits and Advances	316.73	
				2,994.87	IX- Cash balance at the end		3280.56
					Cash in Treasuries and Local Remittances	-	
				597.16	Deposits with Reserve Bank/other Bank	120.27	
				1.39	Departmental Cash Balance including permanent Advances	1.40	
				2,396.32	Cash Balance Investment and Investment from Earmarked Funds.	3158.89	
11,981.78	Total		12832.95	11,981.78	Total		12832.95

Appendix 1.3 (B)
Summarised Financial Position of the Government of Sikkim as on 31 March 2019
(Reference: Paragraph-1.4.1 and 1.14.1)

(₹ in crore)

As on 31.03.2018	Liabilities		As on 31.03.2019
4,114.12	Internal Debt		4888.77
3,621.24	Market Loans bearing Interest	4416.22	
-	Market Loans not bearing Interest	-	
83.34	Loans from Life Insurance Corporation of India	73.14	
409.54	Loans from other Institutions	399.41	
--	Overdrafts from Reserve Bank of India		
102.85	Loans and Advances from Central Government		97.52
0.55	Non-Plan Loans	0.43	
99.94	Loans for State Plan Schemes	94.63	
0.90	Loans for Centrally Sponsored Plan Schemes	0.77	
1.46	Other Loans	1.24	
--	Centrally Sponsored Scheme	0.45	
1.00	Contingency Fund		1.00
911.72	Small Savings, Provident Funds, etc.		1005.65
264.28	Deposits		279.81
505.99	<i>Reserve Funds</i>		566.20
211.26	Suspense and Miscellaneous Balances		330.92
404.84	Remittance Balances		274.19
6799.69	Surplus on Government Accounts Last year balance		8554.44
1,060.94	Add Revenue Surplus		
14,376.69	Total		15998.50
	Assets		
11,188.30	Gross Capital Outlay on Fixed Assets		12479.61
102.43	Investments in shares of Companies, Corporations, etc.	105.46	
11,085.87	Other Capital Outlay	12374.15	
192.49	Loans and Advances -		237.30
1.03	Advances		1.03
2,994.87	Cash		3280.56
597.16	Deposits with other Bank	120.27	
	Cash in Treasuries and Local Remittances	-	
	Deposits with Reserve Bank		
0.95	Departmental Cash Balance	0.95	
0.44	Permanent Advances	0.45	
1,948.39	Cash Balance Investments	2656.00	
447.93	Earmarked funds Investment	502.89	
14,376.69	Total		15998.50

Appendix 1.4
Tax and Non-Tax Revenue Collected during 2014-19
(Reference: Paragraph 1.8)

(₹ in crore)

Sl. No.	Head of Revenue	2014-15		2015-16		2016-17		2017-18		2018-19		Percentage of increase (+) or decrease (-) in 2018-19 over 2017-18	
		BE	Actual	BE	Actual	BE	Actual	BE	Actual	BE	Actual	BE	Actual
	Tax Revenue												
1	Sales Tax/Value Added Tax (VAT) including	259.45	282.1	300	325.72	361	364.82	388.26	249.66	154.00	188.20	- 60.34	- 24.62
2	Sikkim Goods & Services Tax	-	-	-	-	-	-	0	171.39	363.65	405.72		
3	Taxes on Income and Expenditure other than Corporation Tax	8.01	7.93	8.51	7.92	9	7.82	10	8.04	10.00	15.63	0.00	94.40
4	State Excise	120.93	131.36	135	142.08	144.45	156.24	155	150.47	158.54	183.09	2.28	21.68
5	Stamps and Registration Fees	7.7	6.77	7.64	8.51	7.64	12.57	7.82	13.58	13.34	14.95	70.59	10.09
6	Taxes on Vehicles	18.82	19.42	21.07	22.36	24	24.9	28.5	29.37	31.05	33.11	8.95	12.73
7	Other Taxes and Duties on Commodities and Services	75.6	73.81	81.26	58.38	93.07	79.82	72.84	58.4	32.63	43.13	- 55.20	- 26.15
8	Land Revenue	6.89	6.15	6.89	1.85	6.89	6.39	7.09	7.44	7.10	9.09	0.14	22.18
	Total	497.4	527.54	560.37	566.82	646.05	652.56	669.51	688.33	770.31	892.92	15.06	29.72
	Non-tax Revenue												
1	Power	121.1	113.56	125.1	147.68	140.1	170.04	160.1	310.26	190.10	269.44	18.74	-13.16
2	Interest Receipts	31.05	66.44	31.21	72.52	37.21	78.38	50.41	114.76	50.41	125.33	0.00	9.21
3	Police	55.32	17.6	55.35	61.68	52.42	41.43	52.74	45.39	57.11	46.64	8.29	2.75
4	Road Transport	43	27.63	39.35	41.55	47	48.71	55	52.08	59.00	53.96	-7.27	3.61
5	Forestry and Wild Life	15.35	11.45	12.06	12.79	12.06	16.02	13.5	14.21	13.50	17.53	0.00	23.36
6	Other Administrative Services	10.25	13.59	10.4	7.3	2.38	9.32	4.83	5.3	7.79	5.04	61.28	4.91
7	Public Works	5.68	3.66	6.83	4.25	4.22	8.65	4.37	15.38	4.59	28.01	5.03	82.12
8	Plantations	5	2.31	5.18	3.86	5.18	5.21	5.18	2.19	7.00	2.41	35.14	10.05
9	Water Supply and Sanitation	3.91	3.25	3.99	3.8	4.26	4.04	5	4.88	10.00	4.23	100.00	- 13.32
10	Tourism	2.8	2.64	3.14	3.96	3.8	5.42	4.5	5.14	4.64	6.16	3.11	19.84
11	Medical and Public Health	2.5	1.97	2.5	2.15	2.5	2.59	2.5	2.11	2.50	2.37	0.00	12.32
12	Other Rural Development Programmes	1.5	1.65	1.5	0.94	1.5	0.51	1.5	0.91	1.50	0.98	0.00	7.69
13	Stationery and Printing	1.9	1.75	2.03	1.83	1.81	2.16	1.85	3.08	1.95	1.52	5.41	- 50.65
14	Crop Husbandry	0.91	0.56	0.91	0.7	0.91	0.57	0.91	0.34	0.63	0.37	- 30.77	8.82
15	Education, Sports, Art and Culture	1.34	1.22	1.17	1.16	1.12	2.05	1.15	2.32	1.17	2.32	1.74	0.00
16	State Lotteries	Gross	787.23	418.64	-	-	-	-	-	-	-	-	-
		Net	36	44.33	37.4	20.02	33.55	45	50	55.03	55.00	-10.00	5.07
17	Others	10.08	10.16	12.2	26.79	12.24	11.54	12.92	21	15.03	33.65	16.33	60.24
	Total	1,098.92	698.08	350.36	412.98	362.26	451.64	426.46	654.38	481.92	657.78	13.00	0.52
	Grand Total	1,596.32	1,225.62	910.73	979.80	1,008.31	1,104.20	1,095.97	1,342.71	1,252.23	1,550.70	14.26	15.49

Appendix 1.5
Statement showing Investment at the end of 2018-19
(Reference: Paragraph 1.12.2)

Sl. No.	Name of the Companies/Corporations	Amount (₹ in lakh)
Statutory Corporations		
1	State Bank of Sikkim	53.38
2	Sikkim Mining Corporation	6,11.50
3.	State Trading Corporation of Sikkim	1,61.38
Companies		
4.	Sikkim Time Corporation	13,71.54
5	Sikkim Industrial Development and Investment Corporation	16,82.50
6	Sikkim Livestock Development Corporation	22.00
7	Sikkim Livestock Development and Processing Corporation	35.00
8.	Sikkim Tourism Development Corporation	7,04.87
9.	Sikkim Power Development Corporation	18,86.16
10	Sikkim SC/ST/OBC Finance Development Corporation	4,95.59
11	Sikkim Jewels Ltd.	11,54.03
12	Sikkim Distilleries Ltd.	2,41.59
13.	Star Cinema	1.75
14.	Denzong Cinema	1.75
15.	Sikkim Flour Mills Limited	2,44.16
16	Cold Storage	27.90
17.	Indian Telephone Industries	25.94
18.	Ginger Processing Plant	1.00
19.	Investment in B.O.G.Ltd.	14.03
20.	Chanmari Workshop and Automobiles Ltd.	30.00
21	M/S Sikkim Precision Industries Ltd	4,30.00
22	Sikkim Himalayan Orchid Ltd.	16.00
23	Sikkim Flora Ltd.	15.00
24	Sikkim Handloom & Handicrafts	1,02.40
25	Joint Ventures	50.92
26	Wood Working Centre, Singtam	1.02
27	Food Security & Agri. Dev. Deptt. and Indian Farmers Fertilizer Co-operative Ltd. IFFCO	12.25
Bank and Co-operative Societies		
28	State Bank of India	0.26
29	Sikkim Marketing Federation (SIMFED)	93.83
30	Multipurpose Co-operative Society	113.80
31	Investment in Sikkim State Co-operative Bank (SISCO)	9,35.60
32	Sikkim Dairy Co-operative Society (Sikkim Milk Union)	3.00
33	Sang Martam Tea growers C S Ltd	1.00
Total		105,46.15

Appendix 1.6
Delay in completion/adoption of Accounts by the Board of Directors
(Reference: Paragraph 1.12.2.2)

Sl. No.	Name	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	Total arrears
1	Sikkim Poultry Development Corporation Limited (SPDCL)						1	1
2	Sikkim Hatcheries Limited (SHL)						1	1
3	Sikkim Livestock Processing and Development Corporation (SLPDC)	1	1	1	1	1	1	6
4	Schedule Caste, Schedule Tribe and Other Backward Classes Development Corporation Limited (SABCCO)		1	1	1	1	1	5
5	Sikkim Industrial Development and Investment Corporation Limited (SIDICO)						1	1
6	Gangtok Smart City Development Limited (GSDL)					1	1	2
7	Namchi Smart City Limited (NSCL)						0	0
8	Teesta Urja Limited (TUL)						0	0
9	Teestavalley Power Transmission Limited (TPTL)						0	0
10	Sikkim Power Investment Corporation Limited (SPICL)						1	1
11	Sikkim Power Development Corporation Limited (SPDC)						1	1
12	Sikkim Tourism Development Corporation (STDC)					1	1	2
13	State Bank of Sikkim (SBS)					0	1	1
14	State Trading Corporation of Sikkim (STCS)						0	0
15	Government Fruit Preservation Factory (GFPF)					0	1	1
16	Temi Tea Estate						1	1
	Total							23

Note: Namchi Smart City Limited, Gangtok Smart City Limited, Teesta Urja Limited & Teesta Valley Power Transmission Limited are registered under Companies Act 2013. The remaining are registered under Sikkim Companies Act.

Appendix 1.7 Investment & Market Loan during 2017-18

(Reference: Paragraph 1.13.2)

Sl. No.	Month	Amount of investment (₹ in crore)		Rate of interest (%)		Total investment (₹ in crore)	Market Loan		Difference in rate of interest (%) (Col. 5/6 - Col. 9)	Excess payment of interest on ML (₹ in crore) (Col. 8 X Col. 10)
		SBS	SISCO	SBS	SISCO		Amount (₹ in crore)	Rate of interest		
1	2	3	4	5	6	7	8	9	10	11
1	May 2017	150.00	230.00	5.1 to 6.55	4.25 to 6.15	380.00	200.00	7.51	0.96	1.92
2	August 2017	200.00	150.00	3.5	5.85 to 6.05	350.00	200.00	7.33	1.28	2.56
3	October 2017	180.00	225.13	3.5 to 5.25	5.5 to 6	405.13	270.00	7.55	1.55	4.19
4	November 2017	176.07	65.00	4.75 to 5.75	5.5 to 6.25	241.07	75.00	7.53	1.28	0.96
5	January 2018	330.00	291.43	3.5 to 6	4.75 to 6	621.43	252.21	7.88	1.88	4.74
Total :-		1039.07	965.56			2004.63	1005.21			14.37

Investment & Market Loan during 2018-19

Sl. No.	Month	Amount of investment (₹ in crore)		Rate of interest (%)		Total investment (₹ in crore)	Market Loan		Difference in rate of interest (%) (Col. 5/6 - Col. 9)	Excess payment of interest on ML (₹ in crore) (Col. 8 X Col. 10)
		SBS	SISCO	SBS	SISCO		Amount (₹ in crore)	Rate of interest		
1	2	3	4	5	6	7	8	9	10	11
1	July 2018	290.00	290.00	3 to 7	4.5 to 7.4	580.00	300.00	8.59	1.19	3.57
2	September 2018	360.00	200.00	3 to 7	7.1	560.00	200.00	8.7	1.60	3.20
3	October 2018	100.00	100.00	3 to 5.5	5.25 to 6.9	200.00	125.00	8.85	1.95	2.44
4	November 2018	160.00	150.00	3.5 to 6.9	3.5	310.00	100.00	8.62	1.72	1.72
5	January 2019	100.00	100.00	6.5 to 7	3.5 to 6.9	200.00	92.00	8.27	1.27	1.17
6	March 2019	820.00	240.00	4 to 6.5	6.5 to 8.1	1060.00	271.00	8.21	0.11	0.30
Total :-		1833.00	1084.00			2917.00	1096.00			12.40

Appendix 1.8
Summarised position of Assets and Liabilities
(Reference: Paragraph 1.14.1)

(₹ in crore)

Liabilities	2016-17	2017-18	2018-19	Assets	2016-17	2017-18	2018-19
Consolidated Fund							
a. Internal Debt	3,395.68	4,114.12	4888.77	i) Gross Capital Outlay	9,681.52	11,188.30	12479.61
b. Loans and Advances from GoI	110.45	102.85	97.52	ii) Loans and Advances	176.46	192.49	237.30
	3,506.13	4,216.97	4986.29	iii) Advances with Deptt. Officers	1.03	1.03	1.03
Public Accounts							
a. Small Savings, Provident Funds, etc.	831.15	911.72	1005.65	Cash	2,436.83	2,994.87	3280.56
b. Reserve Funds	507.06	505.99	566.20				
c. Deposits	240.12	264.28	279.81				
d. Remittance Balance	224.95	404.84	274.19				
e. Suspense and Miscellaneous Balances	186.04	211.26	330.92				
	1,989.32	2,298.09	2456.77				
Total	5,495.45	6,515.06	7,443.06				
Surplus on Government Accounts	5,977.47	6,799.69	7860.65				
Revenue Surplus	822.22	1,060.94	693.79				
Contingency Fund	1.00	1.00	1.00	Contingency Fund	0.31	---	---
Grand Total	12,296.15	14,376.69	15,998.50		12,296.15	14,376.69	15,998.50

Source: Finance Accounts

Appendix 2.1
Statement of various Grants /Appropriations where saving were more than ₹ One crore each and more than 20 per cent of the Total Provision

(Reference: Paragraph 2.3.1)

(₹ in crore)

Sl. No.	Grant No.	Name of Grant/Appropriation	Total Provision	Saving	Percentage of Savings to Provision
1	2	Animal Husbandry & Veterinary Services Department- Capital Voted	4.50	1.00	22.22
2	3	Buildings & Housing Department- Capital Voted	47.38	13.07	27.59
3	5	Co-operation Department- Capital Voted	41.47	11.11	26.79
4	6	Ecclesiastical Department – Revenue Voted	37.45	8.69	23.20
5	7	Education Department – Capital Voted	55.20	26.35	47.74
6	11	Food & Civil Supplies Department- Capital Voted	14.86	14.49	97.51
7	12	Forestry & Environment Department- Capital Voted	5.80	2.07	35.69
8	14	Home Department- Capital Voted	9.71	2.83	29.15
9	15	Horticulture Department– Revenue Voted	164.31	62.60	38.10
10	16	Commerce and Industries Department– Revenue Voted	61.56	28.62	46.49
11	17	Information and Public Relation Department - Capital Voted	0.10	0.10	100.00
12	19	Water Recourses & River Development Department– Revenue Voted	122.94	91.79	74.66
13	22	Land Revenue and Disaster Management Department - Capital Voted	35.84	10.43	29.10
14	29	Planning& Development Department – Revenue Voted	16.76	3.69	22.02
15	29	Planning & Development Department - Capital Voted	46.75	9.69	20.73
16	30	Police Department - Capital Voted	4.69	2.75	58.64
17	31	Power Department - Capital Voted	85.34	21.76	25.50
18	33	Water Security and Public Health Engineering Department - Capital Voted	109.56	52.19	47.64
19	35	Rural Development Department– Revenue Voted	472.12	132.95	28.16
20	35	Rural DevelopmentDepartment -Capital Voted	520.92	114.90	22.06
21	38	Social Justice & Welfare Department- Capital Voted	36.42	17.13	47.03
22	39	Sports & Youth Affairs Department- Capital Voted	18.16	7.72	42.51
23	40	Tourism Department- Capital Voted	79.31	24.72	31.17
24	41	Vigilance Department- Capital Voted	96.01	35.48	36.95
25	47	Skill Development and Entrepreneurship Department – Revenue Voted	26.07	11.87	45.53
26	47	Skill Development and Entrepreneurship Department- Capital Voted	30.70	28.30	92.18
Total			2143.93	736.30	

Appendix 2.2 (A)
Statement showing results of review of Substantial Surrenders
(50 per cent or more of total provision) made during the year
(Reference: Paragraph 2.3.2)

(*₹ in lakh*)

Sl. No.	Grant No.	Name of Grant	Name of the scheme (Head of Account)	Original Provision	Amount of Surrender	% of surrender
1	2	Animal Husbandry & Veterinary Services Department	Intensive Poultry Dev (103)	136.65	120.16	88
		Provision of ₹120.16 lakh was surrendered stated to be due to excess provision under different programme heads after rationalization of heads of accounts.				
2	2	Animal Husbandry & Veterinary Services Department	Extension of sheep breeding Centre (104)	40.94	40.48	99
		Provision of ₹40.48 lakh was surrendered in March 2019 was stated to be due to excess provision under different programme heads after rationalization of heads of accounts.				
3	2	Animal Husbandry & Veterinary Services Department	Pasture Dev	163.87	129.28	79
		Surrendered by ₹129.28 lakh was stated that the fund transferred from wages owing to regularization of MR employees and excess provision under different programme heads after rationalization of heads of accounts.				
4	2	Animal Husbandry & Veterinary Services Department	Dairy Dev (2404)	74.19	57.26	77
		Withdrawal of fund of ₹57.26 lakh through surrendered in March 2018 was stated to be due to excess provision under different programme heads after rationalization of heads of accounts.				
5	3	Building and Housing	CE (Buildings) Establishment (61)	2369.48	177.95	75
		Surrender was mainly due to delay in revision in pay				
6		Building and Housing	Dev. of Infrastructure Facilities for Judiciary including Gram Nayalayaya (31)	753.58	496.58	66
		Due to less release of resource by Government of India				
7	7	Education Department	National Education Mission (109)	6,975.46	5233.61	75
		Reduction of provision by ₹5233.61 lakh by way of surrender in March 2019 was stated to be due to non-receipt of anticipated central share from MHRD.				
8	7	Education Department	National Education Mission (103)	2160	2080	96
		Surrender of ₹2080.00 lakh in March 2019 was stated to be due to non-receipt of anticipated central share and matching share.				
9	7	Education Department	National Education Mission (201)	534.79	373.78	70
		Reduction of provision by ₹373.78 lakh by way of surrender in March 2019 was stated to be due to non-receipt of anticipated equivalent Central Fund.				
10	7	Education Department	National Education Mission (103)	588.20	451.17	77
		Reduction of provision by ₹451.17 lakh by way of surrender in March 2019 was stated to be due to non-receipt of anticipated equivalent Central Fund and non-submission of bills.				
11	10	Finance Department	Stamps Non Judicial (101)	5	5	100
		Entire provision of 5.00 lakh was surrendered due to non-printing of stamps				
12	10	Finance Department	Other Expenses Misc Gen Services (800)	14261.37	12338.76	87
		Surrender of ₹12338.76 stated to be due to compliance of austerity measure by restricting tour outside the state.				
13	11	Food & Civil Supplies Department	Food Security Allowance (63)	1	1	100
		Entire provision of ₹1.00 lakh was surrendered in March 2019 due to absence of situation of compensating to consumer				
14	11	Food & Civil Supplies Department	National Food Security Mission (102)	245	245	100
		Entire provision of ₹245.00 lakh was surrendered in March 2019 was stated to be due to delay in selection of construction site.				
15	11	Food & Civil Supplies Department	Conservation of Natural Resources and Eco –	100	100	100

Sl. No.	Grant No.	Name of Grant	Name of the scheme	Original Provision	Amount of Surrender	% of surrender
			(Head of Account)			
			systems (101)			
		Entire provision of ₹100.00 lakh was surrendered in March 2019; stated to be due to non-receipt of fund from Government of India.				
16	12	Forest & Environment Department	Scheme funded under Sikkim Ecology Fund (101)	2080	1970.09	95
		₹ 1970.09 lakh surrendered in March 2019; it was stated that the expenditure was restricted as per the Annual plan of operation.				
17	12	Forest & Environment Department	National Afforestation Programme (101)	286.89	199.59	70
		₹199.59 lakh was surrendered in March 2019; stated to be due to non-receipt of fund from Government of India.				
18	14	Home Department	Strengthening of Judicial System	561.4	308.35	55
		Provision of ₹308.35 lakh was surrendered in March 2019 stated to be due to delay in implementation of the Projects by executing department & surrendered by Building & Housing Department.				
19	15	Horticulture Department	National Mission on Sustainable Agriculture	6,000.00	6,000.00	100
		Entire provision of ₹ 6,000.00 lakh surrendered due to non-receipt of fund from central Ministries.				
20	16	Commerce & Industries Department	Setting up of Heritage/ handicraft museum at Namchi	150	150	100
21	16	Commerce & Industries Department	Hand-made Paper Unit at Melli, South Sikkim (NEC)	185	185	100
		Entire provisions of ₹150 lakh and ₹185 lakh in the above two cases were surrendered in March 2019; stated to be due to late submission of UC from Building and Housing Department.				
22	16	Commerce & Industries	Other Programmes	2510	2501.67	99
		₹ 2501.67 lakh surrendered; stated to be due to non-release of resource by FRED and closing down of some units.				
23	17	Information and Public Relation	Buildings	10	10	100
		Entire provision of ₹10.00 lakh was neither utilised nor surrendered by the department.				
24	19	Water Resources Deptt.	Original works	8463.82	7270.81	86
		₹72,70.81 lakh surrendered in March 2019; stated to be due to less receipt of central share.				
25	19	Water Resources Deptt.	Pradhan Mantri Krishi Sinchai Yojana- HarKhetdopani	100.08	100.08	100
		₹1,00.08 lakh surrendered in the Month of March 2019; stated to be due to non-receipt of central share.				
26	19	Water Resources Deptt.	Suspense	20	20	100
		Entire provision of ₹20.00 lakh was surrendered; stated to be as directed by Pr.Secretary, FRED.				
27	19	Water Resources Deptt.	Rationalisation of Minor Irrigation Statistics (100% CSS)	1776.01	1692.82	95
		₹16,92.82 lakh surrendered in the Month of March 2019; stated to be due to non-receipt of Central Share and non-receipt of medical bills in time.				
28	20	Judiciary	Charged	264.98	165.59	62
29	22	Land Revenue and Disaster Management Department	Re-construction of damaged/collapsed Rural Houses	380	380	100
		Entire Provision of ₹ 3,80 lakh was surrendered in the month of March 2019; stated to be due to non-receipt of claim from the concerned department.				
30	22	Land Revenue and Disaster Management Department	Gratuitous Relief	800	422.46	53
31	22	Land Revenue and Disaster Management Department	Repair and restoration of damages roads & bridges	1000	872.57	87
32	22	Land Revenue and Disaster Management Department	Repair and restoration of damages water supply, drainage & sewerage works	250	174.69	70
		Surrender of ₹4, 22. 46 lakh, ₹8,72.57 lakh and ₹174.69 lakh in the above three cases in March 2019 was stated to be due to non-occurrence of major calamity during the year.				
33	22	Land Revenue and Disaster Management Department	National Land Record Management Programme	314.08	314.08	100
		Entire Provision of ₹3, 14.08 lakh was surrendered in March 2019; stated to be due to non-receipt of fund from Government of India.				
34	22	Land Revenue and Disaster	Land Bank Scheme	500	500	100

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Sl. No.	Grant No.	Name of Grant	Name of the scheme	Original Provision	Amount of Surrender	% of surrender
			(Head of Account)			
		Management Department				
		Entire provision (₹5,00 lakh) was surrendered(March 2019) due to austerity measure adopted by the Deptt.				
35	29	Planning & Development Department	Border Area Development Programmes	110	97.22	88
		₹97.22 lakh was surrendered stated to be due to non-requisition of resource for all sanctioned works by the implementing Departments.				
36	30	Police Department	Construction of Police Memorial	50	50	100
		Entire provision of ₹50.00 lakh was surrendered in March 2019 stated to be due to non-receipt of any claim.				
37	30	Police Department	Police Housing	368.67	225	61
		Surrender of ₹225.00 lakh in March 2019; stated to be as per instruction of FRED.				
38	31	Power Department	Administration of Energy Conservation Act	50	50	100
		Entire provision of ₹50.00 lakh was surrendered in March 2019; stated to be due to absence of any proposal for expenditure under this scheme.				
39	31	Power Department	Hydel Generation	0.13	0.13	100
40	31	Power Department	NEC funding for Schemes under Ministry of New and Renewable Energy	0.10	0.10	100
		Entire provision of ₹0.13 lakh and ₹0.10 lakh were surrendered; stated to be due to non-receipt of fund from Government of India.				
41	31	Power Department	Construction of D/C 132 KV Transmission Lines from LLHP to Nathula with LILO at Bulbuley (NLCPR)	92.72	68.53	74
		Reduction of provision by ₹68.53 lakh by way of surrender in March 2019; stated to be due to non-receipt of fund from Government of India.				
42	31	Power Department	Drawing of New 66 KV Double Circuit Transmission Line from LLHP to Tadong 66/11 KV sub-station, East Sikkim (NLCPR)	161.99	161.99	100
		Reduction of entire provision of ₹1, 61.99 lakh by way of surrender in March 2019; stated to be due to non-receipt of fund from Government of India.				
43	33	Public Health Engineering Department	Gangtok Water Supply Schemes East	73.29	73.29	100
		Surrender of ₹73.29 lakh in March 2019, stated to be due to non-receipt of fund from Government of India.				
44	33	Public Health Engineering Department	Pakyong Water Supply Schemes East	177.02	147.43	83
		Surrender of provision by ₹1,47.43 lakh in March 2019; stated to be due to non-receipt of fund from Government of India.				
45	33	Public Health Engineering Department	Schemes under 10% Lump sum Provision for NE States including Sikkim (100% CSS)	414.08	412.28	100
46	33	Public Health Engineering Department	Water Supply Scheme for South District	2793.58	2687.28	96
47	33	Public Health Engineering Department	Water Supply Scheme for East District	75.86	50.21	66
		Surrender of provision by ₹4,12.28 lakh, ₹26,87.28 lakh, and ₹50.21 lakh in above three cases in March 2019 was stated to be due to non-receipt of fund from Government of India.				
48	34	Roads & Bridges Department	Suspense	100	100	100
		Entire provision of ₹100.00 lakh was surrendered; stated to be due to non-receipt of bills.				
49	34	Roads & Bridges Department	Construction of Steel Bridge at Sangkhola Sumin Road	4.26	4.26	100
		Entire provision of ₹4.26 lakh was surrendered in March 2019 stated to be due to non-receipt of bills.				
50	34	Roads & Bridges Department	Construction of Steel Bridge in South Sikkim	570.57	395.32	69
		Reduction in provision by ₹5,24.44 lakh (total effect of re-appropriation by ₹1,29.12 lakh); stated that				

Sl. No.	Grant No.	Name of Grant	Name of the scheme	Original Provision	Amount of Surrender	% of surrender
			(Head of Account)			
		progress of work not achieved as projected and surrender of 3,95.32 lakh due to non-receipt of anticipated funds from Government of India.				
51	34	Roads & Bridges Department	Construction of Bridges in West Sikkim	187.2	187.2	100
		Entire provision of ₹1, 87.20 lakh was surrendered in March 2019 stated due to non-receipt of anticipated funds from Government of India.				
52	34	Roads & Bridges Department	Roads for Interstate or Economic Importance	250.04	198.04	79
		An amount of ₹1,98.04 lakh was surrendered in March 2019 stated to be due to less progress of the works, non-receipt of bills and non-receipt of anticipated funds from Government of India.				
53	35	Rural Development Department	Housing	525	500	95
		Surrender of ₹5, 00.00 lakh in March 2019 was stated to be due to non-receipt of fund from Government of India.				
54	38	Social Justice & Welfare Department	Tribal Area Sub Plan	163	82.46	51
		Surrender of ₹ 82.46 lakh in March 2019 was stated to be due to works not sanctioned following enforcement of Model code of conduct from 10.03.2019.				
55	38	Social Justice & Welfare Department	Education Support	14	14	100
		Entire provision of ₹14.00 lakh was surrendered in March 2019 was stated to be due to non-receipt of fund from Government of India.				
56	38	Social Justice & Welfare Department	Umbrella Scheme for Education of ST Student	0.5	0.5	100
		Entire provision of ₹0.50 lakh was surrendered in March 2019 was stated to be due to non-receipt of fund from Government of India.				
57	38	Social Justice & Welfare Department	Umbrella Scheme for Education for Minorities	3	2.71	90
		Surrender of provision by ₹ 2.71 lakh in March 2019 was stated to be due to non-receipt of fund from Government of India.				
58	38	Social Justice & Welfare Department	Rajeev Gandhi Schemes for Empowerment of Adolescent Girls RGSEAG)SABLA(CSS)	81.95	77.2	94
		Surrender of provision by ₹77.20 lakh in March 2019 was due to non-receipt of bills in time and less receipt of fund from Government of India.				
59	38	Social Justice & Welfare Department	Other Women's Welfare Programme	3.40	2.40	71
		Surrender of provision by ₹2.40 lakh in March 2019 was stated to be due to non-receipt of any application.				
60	38	Social Justice & Welfare Department	Pension Schemes	402	306.56	76
		Surrender of provision by ₹ 306.56 lakh in March 2019 was stated to be due to less numbers of beneficiaries.				
61	38	Social Justice & Welfare Department	Tribal Area Sub Plan	200	162.43	81
		Surrender ₹162.43 lakh in March 2019 was due to surrender by the UDD without executing works.				
62	38	Social Justice & Welfare Department	Special Component Plan for Scheduled Castes	50	50	100
		Surrender of entire provision of ₹ 50.00 lakh in March 2019 was due to surrender by the UDD without executing works.				
63	38	Social Justice & Welfare Department	Tribal Area Sub Plan	50	38.59	77
		Surrender of ₹38.59 lakh in March 2019 was due to surrender by the UDD without incurring expenditure.				
64	38	Social Justice & Welfare Department	Tribal Area Sub Plan	341.16	240.69	71
		Surrender of provision by ₹2,40.69 lakh in March 2019 was stated to be due to non-receipt of bills.				
65	38	Social Justice & Welfare Department	construction	179.06	151.92	85
		Surrender of provision by ₹151.92 lakh in March 2019 was stated to be due to non-receipt of bills.				
66	38	Social Justice & Welfare Department	Tribal Area Sub Plan	99	64	65
		Surrender of provision by ₹64.00 lakh in March 2019 was stated to be due to non-receipt of any proposal from R & B department.				
67	40	Tourism and Civil Aviation	Infrastructure Development	691.02	513.58	74

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Sl. No.	Grant No.	Name of Grant	Name of the scheme	Original Provision	Amount of Surrender	% of surrender
			(Head of Account)			
		Department	for Destinations and Circuits			
		Surrender of provision by ₹513.58 lakh in March 2019 was stated to be non-availability of unspent balance.				
68	40	Tourism and Civil Aviation Department	Tourist Destination Projects	1520.28	858.08	56
		The provision was surrendered by ₹858.08 lakh in March 2019 due to non-submission of bill.				
69	41	Urban Development Department	Swachh Bharat Mission	398.06	398.06	100
		Surrender of provision of ₹3,98.06 lakh in March 2019 was attributed to non-receipt of fund from GoI.				
70	41	Urban Development Department	National Urban Livelihood Mission	393.4	259.95	66
		Surrender of provision of ₹2,59.95 lakh in March 2019 was attributed to non-receipt of projected fund Central and State Share.				
71	41	Urban Development Department	Construction of Parking place at Namthang	1596.88	1092.78	68
		Surrender of provision of ₹10,92.78 lakh was mainly due to non-receipt of fund from Government of India.				
72	43	Panchayat Raj Institutions	Performance grant recommended by the 14th FC	374	374	100
		Entire provision of ₹3,74.00 lakh was surrendered in March 2019 due to non-receipt of fund from Ministry of Panchayati Raj.				
73	46	Municipal Affairs	Performance grant recommended by 14th FC	252	252	100
		Surrender of entire provision by ₹252.00 lakh in March 2019 was stated to be due to non-receipt of Performance Grant 2018-19.				
74	47	Skill Development & Entrepreneurship Department	Skill Development Mission	1427.56	1133.51	79
		Surrender of provision by ₹11,33.51 lakh in March 2019 was stated to be due to non-existence of schemes and delay in obtaining approval of the Government.				
75	47	Skill Development Department	ITI, Kewzing	13	13	100
		Entire provision of ₹13.00 lakh surrendered in March 2019 was stated to be due to delay in start of ITI Kewzing.				
76	47	Skill Department	Construction of ITI at Kewzing, South Sikkim	294.56	294.56	100
77	47	Skill Development & Entrepreneurship Department	Construction of three hostels and three boundary walls	205.3	205.3	100
		Surrender of entire provision of ₹2,94.56 lakh and ₹2,05.30 lakh in March 2019 in the above two cases was stated to be due to non-receipt of fund of GoI and withholding of State share by Finance Department.				
78	47	Skill Development Department	Upgradation of Govt ITI Namchi into Model ITI	237.45	197.34	83
		Surrendered ₹1,97.34 lakh in March 2019 due to non-receipt of fund of Government of India.				
79	47	Skill Development Department	Construction of Pharmacy Training Centre at ITI, Rangpo	270	270	100
80	47	Skill Development Department	Construction of Centre of Excellence at Rangpo under VTIP scheme	18	18	100
81	47	Skill Development Department	Construction of ITI at Chambung West Sikkim	855	855	100
82	47	Skill Development Department	State Industry Integrated Training cum Production and Service Centre at Sokeythang	990	990	100
		Surrender of entire provision of ₹2,70.00 lakh, ₹18.00 lakh, ₹8,55.00 lakh and ₹9,90.00 lakh in the above four cases was stated to be due to non-receipt of fund of Government of India.				
			Total	71189.75	59414.60	83.46

Appendix 2.2 (B)

Statement showing results of review of Substantial Surrenders with 100 per cent Surrender made during the year 2018-19

(Reference: Paragraph 2.3.2)

(` in lakh)

Sl. No.	Grant No.	Name of Grant	Name of the scheme (Head of Account)	Original Provision	Amount of Surrender	% of Surrender
		Entire provision of ₹5.00 lakh was surrendered due to non-printing of stamps				
2	11	Food & Civil Supplies Department	Food Security Allowance (63)	1	1	100
		Entire provision of ₹1.00 lakh was surrendered in March 2019 was stated to be due to absence of situation of compensation to consumer				
3	11	Food & Civil Supplies Department	National food security Mission (102)	245	245	100
		Entire provision of ₹245.00 lakh surrendered in March 2019, was stated to be due to delay in selection of construction site.				
4	11	Food & Civil Supplies Department	Conservation of Natural Resources and Eco – systems (101)	100	100	100
		Entire provision of ₹100.00 lakh surrendered in March 2019 was stated to be due to non-receipt of fund from Government of India.				
5	15	Horticulture Department	National Mission on Sustainable Agriculture	6,000.00	6,000.00	100
		Entire provision of ₹6,000.00 lakh was surrendered due to non-receipt of fund from central Ministries.				
6	16	Commerce & Industries Department	Setting up of Heritage/handicraft museum at Namchi	150	150	100
7	16	Commerce & Industries Department	Hand-made paper unit at Melli, South Sikkim (NEC)	185	185	100
		Entire provisions of ₹150 lakh and ₹185 lakh in the above two cases surrendered in March 2019 was stated to be due to late submission of UC from Building and Housing Department.				
8	16	Commerce & Industries Department	Other Programmes	2510	2501.67	100
		₹2501.67 lakh surrendered was stated to be due to non-release of resource by Finance Department and closure of some units.				
9	19	Water Resources and River Development Department	Pradhan Mantri Krishi Sinchai Yojana-Har Khet dopani	100.08	100.08	100
		₹100.08 lakh surrendered in March 2019 was stated to be due to non-receipt of central share.				
10	19	Water Resources and River Development Department	Suspense	20	20	100
		Entire provision of ₹20.00 lakh surrendered was stated to be as directed by Pr. Secretary, Finance Department.				
11	22	Land Revenue and Disaster Management Department	Rural Housing	380	380	100
		Entire Provision of ₹380.00 lakh surrendered in March 2019 was stated to be due to non-receipt of claim from the concerned department.				
12	22	Land Revenue and Disaster Management Department	National Land Record Management Programme	314.08	314.08	100
		Entire Provision of ₹3,14.08 lakh surrendered in March 2019 was stated to be due to non-receipt of fund from Government of India.				
13	22	Land Revenue and	Land Bank Scheme	500	500	100

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Sl. No.	Grant No.	Name of Grant	Name of the scheme	Original Provision	Amount of Surrender	% of Surrender
			(Head of Account)			
		Disaster Management Department				
		Entire provision of ₹5, 00.00 lakh was surrendered in March 2019 due to austerity measure adopted by the Department.				
14	30	Police Department	Construction of Police Memorial	50	50	100
		Entire provision of ₹50.00 lakh surrendered in March 2019 was stated to be due to non-receipt of any claim.				
15	31	Power Department	Administration of Energy Conservation Act	50	50	100
		Entire provision of ₹50.00 lakh surrendered in March 2019 was stated to be due to absence of any proposal for expenditure under this scheme.				
16	31	Power Department	Hydel Generation	0.13	0.13	100
17	31	Power Department	NEC funding for Schemes under Ministry of New and Renewable Energy	0.1	0.1	100
		Entire provision of ₹0.13 lakh and ₹0.10 lakh surrendered was stated to be due to non-receipt of fund from Government of India.				
18	31	Power Department	Drawing of New 66KV Double Circuit Transmission Line from LLHP to Tadong 66/11KV sub-station, East Sikkim (NLCPR)	161.99	161.99	100
		Reduction of entire provision of ₹161.99 lakh by way of surrender in March 2019 was stated to be due to non-receipt of fund from Government of India.				
19	33	Public Health Engineering Department	Gangtok Water Supply Schemes East	73.29	73.29	100
		Surrender of ₹73.29 lakh in March 2019 was stated to be due to non-receipt of fund from Government of India.				
20	33	Public Health Engineering Department	Schemes under 10% Lump sum Provision for NE States including Sikkim (100% CSS)	414.08	412.28	100
		Surrender of provision by ₹412.28 lakh in March 2019 was stated to be due to non-receipt of fund from Government of India.				
21	34	Roads & Bridges Department	Suspense	100	100	100
		Entire provision of ₹100.00 lakh surrendered stated to be due to non-receipt of bills.				
22	34	Roads & Bridges Department	Construction of Steel Bridge at Sangkhola Sumin Road	4.26	4.26	100
		Entire provision of ₹4.26 lakh surrendered in March 2019 was stated to be due to non-receipt of bills.				
23	34	Roads & Bridges Department	Construction of Bridges in West Sikkim	187.2	187.2	100
		Entire provision of ₹187.20 lakh surrendered in March 2019 was stated to be due to non-receipt of anticipated funds from Government of India.				
24	38	Social Justice & Welfare Department	Education Support	14	14	100
		Entire provision of ₹14.00 lakh surrendered in March 2019 was stated to be due to non-receipt of fund from Government of India.				
25	38	Social Justice & Welfare Department	Umbrella Scheme for Education of ST Student	0.5	0.5	100
		Entire provision of ₹0.50 lakh surrendered in March 2019 was stated to be due to non-receipt of fund from Government of India.				
26	38	Social Justice & Welfare Department	Special Component Plan for Scheduled Castes	50	50	100
		Surrender of entire provision of ₹50.00 lakh in March 2019 was stated to be due that the provision was surrendered by the UDD without executing works.				

Sl. No.	Grant No.	Name of Grant	Name of the scheme	Original Provision	Amount of Surrender	% of Surrender
			(Head of Account)			
27	41	Urban Development Department	Swachh Bharat Mission	398.06	398.06	100
		Surrender of entire provision of ₹398.06 lakh in March 2019 was attributed to non-receipt of projected fund from Government of India.				
28	43	Panchayat Raj Institutions	Performance grant recommended by the 14th FC	374	374	100
		Entire provision of ₹ 374.00 lakh surrendered in March 2019 was stated to be due to non-receipt of fund from Ministry of Panchayati Raj.				
29	46	Municipal Affairs	Performance grant recommended by the 14th FC	252	252	100
		Surrender of entire provision by ₹252.00 lakh in March 2019 was stated to be due to non-receipt of performance Grant 2018-19.				
30	47	Skill Development Department	Industrial Training Institute., Kewzing	13	13	100
		Entire provision of ₹ 13.00 lakh surrendered in March 2019 was stated to be due to delay in start of ITI Kewzing.				
31	47	Skill Development Department	Construction of ITI at Kewzing, South Sikkim	294.56	294.56	100
32	47	Skill Development Department	Construction of three hostels and three boundary walls	205.3	205.3	100
		Surrender of entire provision of ₹ 294.56 lakh and ₹ 205.30 lakh in March 2019 in the above two cases was stated to be due to non-receipt of fund of Government of India and withholding of State share by Finance Department.				
33	47	Skill Development Department	Construction of Pharmacy Training Centre at ITI, Rangpo	270	270	100
34	47	Skill Development Department	Construction of Centre of Excellence at Rangpo under Vocational Trg. Improvement project	18	18	100
35	47	Skill Development Department	Construction of ITI at Chambung West Sikkim	855	855	100
36	47	Skill Development Department	State Industry Integrated Training cum Production and service centre at Sokeythang	990	990	100
		Surrender of entire provisions of ₹270.00 lakh, ₹18 lakh, ₹ 855.00 lakh and ₹ 990.00 lakh in the above four cases were due to non-receipt of fund of Government of India.				
			Total	15275.50	15275.50	

Appendix 2.3

**Statement showing cases where Supplementary Provisions proved unnecessary
(₹10 lakh or more in each case)**

(Reference: Paragraph 2.3.3)

(₹ in crore)

Sl. No.	Grant No.	Name of Grant/Appropriation	Original	Actual Expenditure	Savings out of original provision	Supplementary	Supplementary obtained
A – REVENUE (VOTED)							
1	1	Agriculture	99.34	90.19	9.15	4.60	December 2018
2	2	Animal Husbandry & Veterinary Services	66.18	62.53	3.65	5.19	December 2018
3	3	Buildings & Housing	33.30	31.44	1.87	0.40	July 2018
4	7	Education	724.4	680.31	44.09	57.75	July, September and December 2018
5	11	Food & Civil supplies	22.71	20.74	1.97	0.10	July 2018
6	12	Forest & Environment	168.11	139.17	28.94	5.03	July and December 2018
7	14	Home	61.86	60.96	0.9	3.77	July, September and December 2018
8	15	Horticulture	156.62	101.71	54.91	7.69	July, September and December 2018
9	16	Commerce & Industries	61.32	32.94	28.38	0.24	July and December 2018
10	19	Water Resources Department	120.94	31.15	89.79	2.00	December 2018
11	20	Judiciary	21.45	21.35	0.1	1.07	July, September and December 2018
12	29	Planning & Development	16.61	13.07	3.54	0.15	July 2018
13	30	Police	390.11	373.44	16.67	6.02	July, September and December 2018
14	31	Power	210.04	206.24	3.8	5.07	July, September and December 2018
15	37	Transport	63.14	62.93	0.21	0.29	July and September 2018
16	40	Tourism	28.31	26.94	1.37	1.3	July and September 2018
17	43	PRI	391.7	388.36	3.34	7.84	July 2018
18	46	Municipal Affairs	16.89	13.91	2.98	0.27	July 2018
		Total – REVENUE	2653.03	2357.38	295.66	108.78	
B- CAPITAL (VOTED)							
19	3	Buildings & Housing	43.47	34.31	9.15	3.91	July and December 2018
20	7	Education	40.98	28.85	12.13	14.22	July and September 2018
21	31	Power	74.77	63.58	11.19	10.57	July and September 2018
22	33	Public Health Engineering Deptt	108.63	57.37	51.26	0.93	July, September and December 2018

Sl. No.	Grant No.	Name of Grant/Appropriation	Original	Actual Expenditure	Savings out of original provision	Supplementary	Supplementary obtained
23	35	Rural Development	455.41	406.02	49.39	65.51	July, September and December 2018
24	38	Social Justice & Welfare	33.71	19.29	14.42	2.71	July, September and December 2018
25	40	Tourism & Civil Aviation	68.68	54.59	14.09	10.63	July, September and December 2018
26	41	Urban Development	81.44	60.53	20.91	14.57	July, September and December 2018
		Total – CAPITAL	907.09	724.54	182.54	123.05	
		Grand total	3560.12	3081.92	478.20	231.83	

Appendix 2.4

Summarised position of expenditure and savings for the period 2014-15 to 2018-19

(Reference: Paragraph 2.3.5)

(₹ in crore)

2014-15						
	Nature of Expenditure	Original grant/ appropriation	Supplementary grant/ appropriation	Total	Actual expenditure	Savings (-)/ Excess (+)
Voted	I Revenue	4,631.99	87.14	4,719.13	3459.11	(-)1,260.02
	II Capital	1,669.79	114.31	1,784.10	1,007.21	(-)776.89
	III Loans and Advances	0.55	-	0.55	0.07	(-)0.48
	Total Voted	6302.33	201.45	6,503.78	4,466.39	(-)2,037.39
Charged	IV Revenue	275.38	0.44	275.82	273.38	(-)2.44
	V Capital	0.00	0	-	0.00	0.00
	VI Public Debt-	89.00	0	89.00	87.03	(-)1.97
	Total charged	364.38	0.44	364.82	360.41	(-)4.41
Grand total	6,666.71	201.89	6,868.60	4,826.80	(-)2,041.80	
Percentage of savings as compared to total allocation						29.73 %
2015-16						
Voted	I Revenue	4,073.16	82.23	4,155.39	3,349.62	(-)805.77
	II Capital	1,085.63	126.83	1,212.46	660.94	(-)551.52
	III Loans and Advances	0.55	-	0.55	0.07	(-)0.48
	Total Voted	5,159.34	209.06	5,368.40	4,010.63	(-)1,357.77
Charged	IV Revenue	310.60	-	310.60	296.53	(-)14.07
	V Capital	0.00	0	0.00	0.00	0.00
	VI Public Debt-	200.04	0	200.04	196.12	(-)3.92
	Total charged	510.64	0	510.64	492.65	(-)17.99
Grand Total	5,669.98	209.06	5,879.04	4,503.28	(-)1,375.76	
Percentage of savings as compared to total allocation						23.40 %
2016-17						
Voted	I Revenue	4394.48	293.60	4688.08	3426.75	(-)1261.33
	II Capital	877.65	391.06	1268.71	737.29	(-)531.42
	III Loans and advances	0.55	0.00	0.55	0.00	(-)0.55
	Total Voted	5272.68	684.66	5957.34	4164.04	(-)1793.30
Charged	IV Revenue	364.51	0.00	364.51	361.85	(-)2.66
	V Capital	0.00	0.00	0.00	0.00	0.00
	VI Public Debt-	247.24	0.00	247.24	246.26	(-)0.98
	Total charged	611.75	0.00	611.75	608.11	(-)3.64
Grand Total	5884.43	684.66	6569.09	4772.15	(-)1796.94	
Percentage of savings as compared to total allocation						27.35 %
2017-18						
Voted	I Revenue	4,312.60	389.60	4,702.20	3,749.32	-952.88
	II Capital	1,311.10	693.81	2,004.91	1,523.28	-481.73
	III Loans and advances	0.55	0	0.55	0.45	-0.10
	Total Voted	5,624.25	1,083.41	6,707.66	5,273.05	-1,434.71
Charged	IV Revenue	412.68	0.82	413.50	403.39	-10.11
	V Capital	327.10	15.53	342.63	342.63	0.00
	VI Public Debt-					0.00
	Total charged	739.78	16.35	756.13	746.02	-10.11
Grand Total	6,364.03	1,099.76	7,463.79	6,019.07	-1,444.82	
Percentage of savings as compared to total allocation						19.36 %
2018-19						
Voted	I Revenue	4911.60	763.32	5674.92	4829.64	- 845.28
	II Capital	1329.08	529.19	1858.27	1392.68	-465.59
	III Loans and advances	0.55	0	0.55	0.55	0.00
	Total Voted	6241.23	1292.51	7533.74	6222.87	- 1310.87
Charged	IV Revenue	517.27	0.55	517.82	484.66	-33.16
	V Capital	375.32	0.57	375.89	375.88	-0.01
	VI Public Debt-	0.00	0.00	0	0	0.00
	Total charged	892.59	1.12	893.71	860.54	- 33.17
Grand Total	7133.82	1293.63	8427.45	7083.41	- 1344.04	
Percentage of savings as compared to total allocation						15.95 %

Appendix 2.5

Summarised position of Persistent Savings of more than ₹ One crore and 10 per cent or more of the total grant for the period 2014-15 to 2018-19

(Reference: Paragraph 2.3.5)

(₹ in crore)

Sl. No.	Grant No.	Name of the Department	Amount of Savings				
			2014-15	2015-16	2016-17	2017-18	2018-19
REVENUE – VOTED							
1	1	Food Security and Agriculture Development	20.01 (28.58)	30.59 (38.25)	28.16 (34.97)	46.66 (49.29)	13.74 (13.22)
2	2	Animal Husbandry and Veterinary Services	5.35 (12.01)	14.35 (24.69)	5.98 (12.15)	6.73 (12.20)	8.83 (12.37)
3	12	Forestry & Environment Management	109.25 (38.40)	126.55 (60.63)	87.53 (40.06)	98.02 (45.09)	33.97 (19.62)
4	19	Water Resources and River Development	130.37 (87.63)	70.44 (67.38)	131.36 (81.43)	133.80 (75.41)	91.79 (74.66)
5	22	Land Revenue and Disaster Management	93.31 (33.05)	67.77 (43.38)	57.41 (34.18)	56.05 (40.65)	27.85 (11.19)
6	38	Social Justice, Empowerment and Welfare	31.11 (26.44)	68.68 (39.32)	48.85 (33.24)	56.64 (32.34)	24.97 (12.10)
CAPITAL – VOTED							
7	2	Animal Husbandry, Livestock, Fisheries and Veterinary Services	2.99 (66.44)	2.79 (64.73)	15.20 (78.59)	3.12 (36.84)	1.00 (22.22)
8	5	Cultural Affairs and Heritage	10.60 (49.56)	11.36 (70.73)	15.77 (59.35)	6.80 (19.15)	11.11 (26.79)
9	7	Education	21.02 (57.20)	20.31 (68.55)	21.72 (41.44)	24.47 (29.12)	26.35 (47.74)
10	12	Forestry & Environment Management	1.00 (58.14)	3.30 (51.40)	4.32 (78.54)	1.34 (67.00)	2.07 (35.69)
11	22	Land Revenue and Disaster Management	101.50 (56.29)	54.33 (52.22)	19.35 (36.34)	10.08 (16.54)	10.43 (29.10)
12	31	Energy and Power	37.40 (54.36)	60.25 (61.43)	53.14 (48.07)	72.97 (49.05)	21.76 (25.30)
13	33	Public Health Engineering	37.41 (50.79)	23.38 (42.17)	92.94 (66.17)	74.26 (55.89)	52.17 (47.64)
14	34	Roads & Bridges	146.79 (63.17)	99.46 (43.52)	161.61 (65.46)	57.58 (16.42)	61.64 (14.46)
15	38	Social Justice, Empowerment and Welfare	15.56 (66.92)	26.55 (64.71)	22.29 (63.25)	32.82 (57.09)	17.13 (47.34)
16	39	Sports & Youth Affairs	7.11 (58.14)	6.23 (57.69)	3.71 (50.14)	8.50 (57.82)	7.71 (42.48)
17	40	Tourism & Civil Aviation	154.54 (36.72)	42.95 (32.71)	12.14 (23.20)	57.63 (47.08)	24.72 (31.17)
18	41	Urban Development Department	159.46 (69.34)	37.93 (48.28)	43.20 (50.69)	43.07 (33.94)	35.48 (36.95)

Source: Appropriation Accounts. Figures in the bracket indicate percentage to total provision.

Appendix 2.6

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

(Reference: Paragraph 2.3.6)

(₹ in crore)

Sl. No.	Grant No.	Name of Grant/Appropriation	Capital/Revenue	Saving	Surrender	Saving which remained to be surrendered
Revenue						
1	1	Agriculture Department	Revenue	13.74	11.11	2.63
2	6	Ecclesiastical Department	Revenue	8.69	0.03	8.66
3	7	Education Department	Revenue	101.84	97.6	4.24
4	10	Finance Department	Revenue	30.49	29.11	1.38
5	12	Forest &, Environment Department	Revenue	33.97	30.08	3.89
6	15	Horticulture Department	Revenue	62.6	60.35	2.25
7	22	Land Revenue and Disaster Management Department	Revenue	27.85	26.13	1.72
8	28	Department of Personnel	Revenue	2.8	0.1	2.7
9	29	Planning & Development Department	Revenue	3.69	2.24	1.45
10	30	Police Department	Revenue	22.68	16.98	5.7
11	33	Water Security and Public Health Engineering Department	Revenue	1.96	0.27	1.69
12	34	Roads & Bridges Department	Revenue	10.44	3.01	7.43
13	35	Rural Development Department	Revenue	132.95	127.68	5.27
14	38	Social Justice & Welfare Department	Revenue	24.97	19.81	5.16
15	41	Urban Development Department	Revenue	12.74	10.41	2.33
Capital						
16	3	Buildings and Housing Department	Capital	13.07	4.97	8.1
17	5	Cultural Affairs and Heritage Department	Capital	11.11	6.83	4.28
18	7	Education Department	Capital	26.53	22.86	3.67
19	22	Land Revenue and Disaster Management Department	Capital	10.43	5	5.43
20	34	Roads & Bridges Department	Capital	61.64	19.46	42.18
21	35	Rural Development Department	Capital	114.9	106.53	8.37
22	38	Social Justice & Welfare Department	Capital	17.13	14.8	2.33
23	39	Sports & Youth Affairs Department	Capital	7.71	0	7.71
		Total		753.93	615.36	138.57

Appendix 2.7

Statement showing surrender of funds in excess of ₹ 1 crore on 31 March 2019

(Reference: Paragraph 2.3.6)

(₹ in lakh)

Sl. No.	Grant No.	Department	Major Heads	Details	Total Provision	Amount Surrender	Percentage of Total Provision
1	1	Agriculture	2401	Crop Husbandry	7232.79	713.20	9.86
2			2435	Other Agriculture Programmes	2740.52	397.77	14.51
3	2	Animal Husbandry	2403	Animal Husbandry	6342.13	304.28	4.80
4	3	Building & Housing	2059	Public Works	2937.35	178.01	6.06
5			4059	Capital Outlay Public Works	4737.86	496.58	10.48
6	5	Culture	4202	Capital Outlay on Education, Sports, Art and Culture	4147.33	682.89	16.47
7	7	Education	2202	General Education	76172.14	8,554.94	11.23
8			4202	Capital Outlay on Education, Sports, Art and Culture	5519.91	2,285.83	41.41
9	10	Finance	2049	Interest Payment	46354.03	2,911.17	6.28
10			2052	Secretariat General Services	15114.15	4,382.32	28.99
11			2075	Miscellaneous General Services	15938.35	2,338.76	14.67
12	11	Food & Civil Supplies	2408	Food Storage Warehousing	1905.43	198.49	10.42
13			4408	Food Storage and Warehousing	1241.00	1,204.10	97.03
14			5475	Other General Economic Services	245.00	245.00	100.00
15	12	Forest & Environment	2402	Soil and Water Conservation	1765.57	397.09	22.49
16			2406	Forestry and Wildlife	12707.28	544.74	4.29
17			3435	Ecology and Environment	2841.55	2,065.97	72.71
18			4406	Forestry and Wild Life	580.17	199.59	34.40
19	14	Home Department	2014	Administration of Justice	576.40	308.35	53.50
20			4059	Capital Outlay on Public Works	970.97	283.17	29.16
21	15	Horticulture	2401	Crop Husbandry	16431.08	6,035.34	36.73
22	16	Commerce and Industries	2851	Village and Small Industries	5236.13	2,859.45	54.61
23	19	Water Resources Department	2702	Minor Irrigation	12283.65	9,127.77	74.31
24	20	Judiciary	2014	Administration of Justice	2252.02	265.78	11.80
25	22	Land Revenue	2216	Housing	380.00	380.00	100.00
26			2245	Relief on Account of Natural Calamities	19809.24	1,887.58	9.53
27			2506	Land Reforms	564.08	314.08	55.68
28			4059	Capital Outlay on Public Works	3583.78	500.00	13.95
29	29	Planning & Development	3451	Secretariat Economic Services	805.11	127.11	15.79
30			4575	Capital Outlay on Other Special Areas Programmes	4675.00	171.40	3.67
31	30	Police	2055	Police	38171.00	1,681.96	4.41
32			4055	Capital Outlay on Police	418.67	275.00	65.68
33	33	Public Health Engineering Department	4215	Capital Outlay on Water Supply and Sanitation	10955.25	1,354.85	12.37
34	34	Roads & Bridges	2059	Public Works	106.21	100.92	95.02
35			3054	Roads & Bridges	14174.54	199.88	1.41
36			5054	Capital Outlay on Roads and Bridges	40869.35	1,945.74	4.76

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Sl. No.	Grant No.	Department	Major Heads	Details	Total Provision	Amount Surrender	Percentage of Total Provision
37	35	Rural Development	2216	Housing	19315.07	500.00	2.59
38			2505	Rural Employment	16025.00	12,195.38	76.10
39			4215	Water Supply and Sanitation	3627.71	573.26	15.80
40			5054	Roads and Bridges	43400.18	10,060.00	23.18
41	38	Social Justice & Welfare	2225	Welfare of Schedule Castes, Schedule Tribes and Other Backward classes	7705.88	386.24	5.01
42			2235	Social Security and Welfare	11310.98	1,322.61	11.69
43			2236	Nutrition	1356.00	189.57	13.98
44	40	Tourism	3452	Tourism	2960.82	264.98	8.95
45			5452	Capital Outlay on Tourism	7931.08	2,447.68	30.86
46	41	Urban Development	2217	Urban Development	17630.81	714.96	4.06
47			3475	Other General Economic Services	393.40	259.95	66.08
48			4217	Capital Outlay on Urban Development	9601.05	3,145.97	32.77
49	43	Panchayat Raj Institutions	2515	Other Rural Development Programmes	8342.78	710.81	8.52
50			3604	Compensation to Local Bodies Raj Inst	5643.42	394.31	6.99
51	46	Municipal Affairs	3604	Compensation to Local Bodies Raj Institutions	1715.36	324.82	18.94
52	47	Skill Development Department	2070	Other Administrative Services	2233.43	1,161.56	52.01
53			4059	Capital Outlay on Public Works	2870.31	2,830.20	98.60
Total					5,42,848.32	93,401.41	

Appendix 2.8

Statement showing excessive/ unnecessary/insufficient Re-appropriation
(savings/excess of over ₹ 10 lakh) of funds

(Reference: Paragraph 2.3.7)

(*₹ in lakh*)

Sl. No.	Number and Name of grant	Head of Account	Re-Appropriation	Saving	Excess
1	1-Food Security and Agriculture Development	2401-107-03	163.05	51.24	0
2	2-Animal Husbandry, Livestock, Fisheries and Veterinary Services	2403-101-63	183.54	25.49	
3	10-Finance, Revenue and Expenditure	2071-01-101	10204.37	0	11.17
4	13-Health Care, Human Services and Family Welfare	2210-001-60	570	51.01	
5	30-Police	2055-104-66	345.82	17.83	
6		2055-109	444	26.74	
7		2055-108-67	1733.49	16.51	
8	33- Water Security and Public Health Engineering	2215-101-60	18.82	25.38	0
9	35- Rural Management and Development	3054-105-60	62.64	209.72	0
10		2215-105-81	177.27	25.00	0
11		2501-001-45	257.14	13.09	
12		2501-001-46	209.99	25.24	
13		2501-001-47	82.50	43.89	
14		2501-001-48	245.74	10.32	
15		2515-003-60	28.68	28.68	
16		5054-04-36	42.64	21.20	
17	38-Social Justice, Empowerment and Welfare	2225-794-62	335	113.09	
18		2235-001-39	269.85	42.82	
19		423-101-39	6.47	38.39	
20	39-Sports and Youth Affairs	2204-001-06	9.92	00	12.61
21	40-Tourism and Civil Aviation	5452-102-61	147.38	70.35	
			Total	855.99	23.78

Appendix 3.1

Statement showing outstanding Utilisation Certificates in respect of Grants disbursed up to 2018-19

(Reference: Paragraph 3.1)

(₹ in crore)

Sl. No.	Department	Year of Payment of Grants	Total Grants Paid		Utilisation Certificate			
			No of Vouchers	Amount	Received		Outstanding	
					No of Vouchers	Amount	No of Vouchers	Amount
1	Agriculture Department	Upto 2016-17	258	2.29	95	2	163	0.30
		2017-18	0	0	0	0	0	0
		2018-19	0	0	0	0	0	0
2	Animal Husbandry and Veterinary Services	Upto 2016-17	133	6.23	108	6.12	25	0.09
		2017-18	0	0	0	0	0	0
		2018-19	0	0	0	0	0	0
3	Co-operation	Upto 2016-17	184	16.23	164	15.49	20	1.38
		2017-18	13	2.35	0	0	13	2.35
		2018-19	22	1.4	0	0	22	1.4
4	Cultural Affairs and Heritage	Upto 2016-17	1522	21.64	1437	20.82	85	0.82
		2017-18	117	1.2	81	0.81	36	0.39
		2018-19	15	1.75	1	0	14	1.74
5	Ecclesiastical	Upto 2016-17	533	97.02	526	94.94	7	2.07
		2017-18	50	31.12	9	9.9	41	21.23
		2018-19	60	21.53	0		60	21.53
6	Education	Upto 2016-17	1942	363.43	1935	363.37	7	0.07
		2017-18	17	16.65	15	15.11	2	1.54
		2018-19	15	26.49	5	9.03	10	17.46
7	Forestry & Environment Management	Upto 2016-17	36	4.85	31	4.75	5	0.1
		2017-18	0		0	0	0	0
		2018-19	1	1.48	0	0	1	1.48
8	Health and Family Welfare	Upto 2016-17	61	50.9	58	44.65	3	6.25
		2017-18	10	11.04	0	0	10	11.04
		2018-19	9	5.29	0	0	9	5.29
9	Home	Upto 2016-17	51	15.48	48	13.98	3	1.5
		2017-18	3	2.88	0	0	3	2.88
		2018-19	6	3.03	0	0	6	3.03
10	Horticulture Department	Upto 2016-17	134	3.81	134	3.81	0	0
		2017-18	1	0.5	0	0	1	0.5
		2018-19	1	0.5	0	0	1	0.5
11	Commerce and Industries	Upto 2016-17	193	38.34	179	35.31	14	3.03
		2017-18	9	4.16	9	4.16	0	0
		2018-19	8	2.51	7	2.46	1	0.05
12	Information and Public Relation	Upto 2016-17	22	2.3	18	2.28	4	0.03
		2017-18	0	0	0	0	0	0
		2018-19	0	0	0	0	0	0
13	Information Technology	Upto 2016-17	81	2.66	0	0	81	2.66
		2017-18	4	0.8	0	0	4	0.8
		2018-19	15	0.59	0	0	15	0.59
14	Water Resources Department	Upto 2016-17	1	0.01	0	0	1	0.01
		2017-18	0	0	0	0	0	0
		2018-19	0	0	0	0	0	0
15	Labour	Upto 2016-17	34	32.33	25	32.29	9	0.04
		2017-18	0	0	0	0	0	0
		2018-19	0	0	0	0	0	0
16	Land Revenue and Disaster Management	Upto 2016-17	16	1.03	16	1.03	0	0
		2017-18	0	0	0	0	0	0
		2018-19	0	0	0	0	0	0

Sl. No.	Department	Year of Payment of Grants	Total Grants Paid		Utilisation Certificate			
			No of Vouchers	Amount	Received		Outstanding	
					No of Vouchers	Amount	No of Vouchers	Amount
17	Motor Vehicles	Upto 2016-17	25	0.26	25	0.26		0
		2017-18	15	0.14	15	0.14	0	0
		2018-19	4	0.03	0	0	4	0.03
18	Department of Personnel	Upto 2016-17	5	15	5	15	0	0
		2017-18	0	0	0	0	0	0
		2018-19	0	0	0	0	0	0
19	Planning and Development Department	Upto 2016-17	669	5.61	669	5.61	0	0
		2017-18	0	0	0	0	0	0
		2018-19	0	0	0	0	0	0
20	Police	Upto 2016-17	45	0.44	45	0.44	0	0
		2017-18	0	0	0	0	0	0
		2018-19	0	0	0	0	0	0
21	Power	Upto 2016-17	18	12.45	7	8.45	11	4
		2017-18	2	3.17	0	0	2	3.17
		2018-19	2	3.48	0	0	2	3.48
22	Roads & Bridges	Upto 2016-17	4	0.05	4	0.05	0	0
		2017-18	0	0	0	0	0	0
		2018-19	0	0	0	0	0	0
23	Rural Development	Upto 2016-17	435	132.93	362	119.75	73	13.18
		2017-18	3	5.06	0	0	3	5.06
		2018-19	5	5.05	0	0	5	5.05
24	Science and Technology	Upto 2016-17	98	34.34	84	31	15	3.34
		2017-18	1	0.35	1	0.35	0	0
		2018-19	4	0.55	0	0	4	0.55
25	Sikkim Nationalised Transport	Upto 2016-17	2	0.76	2	0.76	0	0
		2017-18	0	0	0	0	0	0
		2018-19	0	0	0	0	0	0
26	Social Justice, Empowerment and Welfare	Upto 2016-17	729	32.62	394	21.91	335	10.71
		2017-18	25	5.01	23	3.83	2	1.18
		2018-19	27	5.53	1	0.08	26	5.45
27	Sports & Youth Affairs	Upto 2016-17	170	3.84	64	2.26	106	1.58
		2017-18	3	0.35	3	0.35	0	0
		2018-19	27	1	12	0.18	15	0.82
28	Tourism	Upto 2016-17	81	13.81	66	13.64	15	0.17
		2017-18	5	2.01	5	2.01	0	0
		2018-19	3	1.85	0	0	3	1.85
29	Urban Development	Upto 2016-17	8	0.98	8	0.98	0	0
		2017-18	0	0	0	0	0	0
		2018-19	0	0	0	0	0	0
30	Panchayat Raj Institutions	Upto 2016-17	942	677.32	933	676.89	9	0.43
		2017-18	0	0	0	0	0	0
		2018-19	0	0	0	0	0	0
31	Municipal Affairs	Upto 2016-17	49	4.06	49	4.06	0	0
		2017-18	0	0	0	0	0	0
		2018-19	0	0	0	0	0	0
32	Skill Development Department	Upto 2016-17	3	5	3	5	0	0
		2017-18	3	8.4	3	8.4	0	0
		2018-19	6	5	6	5	0	0
Total			8995	1780.27	7690	1608.71	1306	172.20

Source: VLC data , O/o The Sr. D.A,G (A&E), Sikkim

Appendix 3.2

Statement showing pending AC bills for the years upto 2018-19

(Reference: Paragraph 3.2)

Sl. No.	Grant No.	Department/Particulars	No. of AC bills	Amount (₹ in lakh)
1	0	Contingency Fund	3	40.01
2	1	Agriculture Department	38	359.42
3	2	Animal Husbandry & Veterinary Services Department	39	421.40
4	3	Buildings & Housing Department	57	20.14
5	4	Co-operation Department	15	27.56
6	5	Cultural Affairs and Heritage	12	23.76
7	6	Ecclesiastical Affairs Department	11	74.78
8	7	Education Department	110	4075.26
9	8	Election Department	51	630.81
10	9	Excise Department	7	4.62
11	10	Finance Department	106	44.95
12	11	Food & Civil Supplies Department	13	114.39
13	12	Forest & Environment Department	43	56.25
14	13	Health & Family Welfare Department	218	714.06
15	14	Home Department	289	305.13
16	15	Horticulture Department	147	650.11
17	16	Commerce & Industries Department	7	1.51
18	17	Information and Public Relation	22	16.46
19	18	Information Technology Department	28	45.15
20	19	Water Resources and River Development Department	17	3.60
21	20	Judiciary	74	60.95
22	21	Labour Department	47	477.11
23	22	Land Revenue & Disaster Management Department	55	15.28
24	23	Law Department	6	0.98
25	24	Legislature	40	28.55
26	25	Mines & Geology Department	8	24.31
27	26	Motor Vehicles	5	0.98
28	27	Legal, Legislative and Parliamentary Affairs	14	8.45
29	28	Department Of Personnel	108	532.65
30	29	Planning & Development Department	84	242.29
31	30	Police Department	374	312.32
32	31	Power Department	30	39.05
33	32	Printing & Stationery Department	7	204.83
34	33	Water Security and Public Health Engineering Department	60	24.63
35	34	Roads & Bridges Department	52	21.24
36	35	Rural Development Department	172	650.83
37	36	Science and Technology Department	36	8.56
38	37	Sikkim Nationalised Transport	3	0.05
39	38	Social Justice & Welfare Department	175	757.04
40	39	Sports & Youth Affairs Department	114	172.82
41	40	Tourism Department	88	284.96
42	41	Urban Development Department	37	11.39
43	42	Vigilance Department	10	18.59
44	43	Panchayat Raj Institutions	42	177.08
45	44	Governor	106	43.98
46	45	Sikkim Public Service Commission	21	56.19
47	47	Skill Development and Entrepreneurship Department	6	272.58
Total			3,007	12077.06

Appendix – 3.3

Statement of Major Head- amounts booked under Minor Head 800-Other Receipts/ Expenditure

(Reference: Paragraph 3.3)

(₹ in crore)

Major Head	Major Head Description	Total Receipts	Receipt booked under Head 800	Minor	Percentage booked under Minor Head 800
Receipt Heads:					
(1)	(2)	(3)	(4)		(5)
0801	Power	2,69.44	2,69.44		100
0059	Public Works	28.01	25.91		93
0406	Forestry and Wild Life	17.53	17.08		97
0029	Land Revenue	9.09	7.21		79
0217	Urban Development	5.69	5.69		100
1452	Tourism	6.16	5.07		82
0070	Other Administrative Services	5.04	4.31		85
0407	Plantations	2.41	2.41		100
0210	Medical and Public Health	2.37	2.09		88
0403	Animal Husbandry	1.74	1.12		64
0515	Other Rural Development	0.98	0.98		100
0235	Social Security and Welfare	0.53	0.53		100
0852	Industries	0.43	0.35		85
0702	Minor Irrigation	0.31	0.31		100
0853	Non-ferrous Mining and Metallurgical industries	0.22	0.22		100
0220	Information and Publicity	0.20	0.20		100
Expenditure Heads					
2216	Housing	2,03.71	1,95.32		96
2217	Urban Development	1,66.99	1,50.05		90
2245	Relief on Account of Natural Calamities	93.37	78.09		84
4801	Capital Outlay on Power Projects	63.58	61.08		96
4216	Capital Outlay on Housing	36.55	36.55		100
2435	Other Agriculture Programmes	20.22	20.22		100
4225	Capital Outlay on Welfare of SC/ST/OBC	10.30	9.89		96
2407	Plantations	8.79	8.79		100
2852	Industries	7.74	7.34		95
2506	Land Reforms	2.00	1.50		75
2810	Non-Conventional Sources of Energy	1.68	1.68		100
4401	Capital Outlay on Crop Husbandry	5.86	3.92		67

Source: Finance Accounts 2018-19

Appendix 3.4

Statement showing names of Autonomous Bodies and Authorities, the Accounts of which had not been received under Section 14 (1) and 15 of C&AG DPC Act, 1971

(Reference: Paragraph 3.5.1)

Sl. No.	Name of the Body/Authorities	Section under which audited	Years for which accounts are pending	Number of accounts pending
1	Sikkim Institute of Rural Development (SIRD), Karfector	14	2018-19	1
2	Member Secretary, State Health & Family Welfare Society (NHM)	14	2017-18 & 2018-19	2
3	Sikkim Renewable Energy Development Agency (SREDA)	14	2016-17 to 2018-19	3
4	Project Director, National Aids Control Society, Gangtok	14	2018-19	1
5	Project Officer, Prevention & Control of Blindness	14	2016-17 to 2018-19	3
6	Member Secretary, Council of Science & Technology	14	2018-19	1
7	Principal, Institute of Hotel Management	14	2018-19	1
8	Sikkim Urban Development Agency, (SUDA)	14	2018-19	1
9	Small Farmers Agri-Business Consortium (SFAC)	14	2017-18 & 2018-19	2
10	CEO Sikkim Livestock Development Board	14	2017-18 & 2018-19	2
11	State Organic Mission	14	2018-19	1
12	Sikkim Organic Certification Agency	14	2016-17 to 2018-19	3
13	Mission Organic Value Chain for North Eastern Region (MOVCT)	14	2016-17 to 2018-19	3
14	State Institute of Capacity Building, Karfector, Jorethang	14	2018-19	1
15	District Project Management Unit (Rural Livelihood Project), Jorethang	14	2018-19	1
16	District Project Management Unit (Rural Livelihood Project), Geyzing	14	2018-19	1
17	Indian Himalayan Centre for Adventure Tourism, Chemchey, South Sikkim	14	2014-15 to 2018-19	5
18	Himalayan Zoological Park	14	2014-15 to 2018-19	5
19	State Pollution Control Board	14	2017-18 & 2018-19	2
			Total	39

Appendix 3.5

Statement showing names of Autonomous Bodies and Authorities, the Accounts of which has not been received under Section 20(1) of C&AG DPC Act, 1971

(Reference: Paragraph 3.5.2)

Sl. No.	Name of Bodies/Authorities	Audited under section of DPC Act	Accounts Due	Number of Accounts due
1	Sikkim Buildings & other Construction Workers Welfare Board	20 (1)	2017-18 & 2018-19	2
2	Sikkim Khadi & Villages Industries Board	20 (1)	2007-08 to 2018-19	12
3	Sikkim Housing Development Board	20 (1)	2013-14 to 2018-19	6
4	Sikkim Commission for Backward Classes	20 (1)	2018-19	1
5	Sikkim Biodiversity Board	20 (1)	2018-19	1
6	State Compensatory Afforestation Fund Management And Planning Authority	20 (1)	2018-19	1
7	Sikkim Human Rights Commission	20 (1)	2018-19	1
	Total			24

Appendix 3.6

Statement showing placement of Separate Audit Reports

(Reference: Paragraph 3.5.3)

Sl. No.	Name of Body	Provisions on Audit	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 last SAR	No. of SAR not placed before State Legislature
1	Sikkim State Electricity Regulatory Commission	Section 104(4) of the Electricity Act 2003	2018-19	24.07.2019	2018-19	12.12.2018 (2018-19)	2016-17	2
2	Sikkim State Legal Services Authority	Section 18(6) of the Legal Services Authorities Act, 1987	2017-18	16.11.2018	2017-18	02.08.2019 (2017-18)	2016-17	1
3	Sikkim Buildings & other Construction Workers Welfare Board	Section 27 (3) of the Buildings and Other Construction Workers' (Regulation of Employment and Conditions of Service) Act, 1996	2016-17	24.05.2017	2016-17	07.05.2019 (2010-11 & 2011-12) 19.07.2019 (2012-13 to 2016-17)	Not placed	7
4	Sikkim Khadi & Villages Industries Board	GoS/Fin/Adm/01-02/13/33/473 dated 10.08.16	2006-07 ⁶	26.02.2018	2006-07	12.03.2019 (2016-07)	Not placed	1

⁶ Annual Account for the year 2006-07 to 2015-16 forwarded to this office on 26.02.2018 for taking up of audit. During the certification audit of 2006-07, certain discrepancies were noticed and same were incorporated in the SAR, Whereas, the remaining accounts (2007-08 to 2015-16) were returned to auditee units for revision.

Appendix 3.7

Statement showing funds transferred directly to Implementing Agencies in the State under the Programmes/Schemes outside the State Budget during 2018-19

(Reference: Paragraph 3.7)

(` in lakh)

Government of India Scheme	Implementing Agency	2018-19
Aid to Voluntary Organisations Working for the Welfare of Scheduled Tribes	Muyal Liang Trust (MLT)	41.64
-do-	Human Development Foundation of Sikkim, GRBA Road Chongey Tar, Gangtok, East Sikkim (HUMANSIKKIM)	43.38
Atal Innovation Mission (AIM) including Self Employment and Talent Utilization (SETU)	AIC SMU Technology Business Incubation Foundation	2,40.00
Bio Technology Research and Development	Sikkim Manipal University - (SMIMS)	15.51
CIC and RTI	Sikkim Information Commission	3.00
e-Courts Phase II	Registrar General High Court of Sikkim	80.40
Establishment Expenditure AYUSH	State Forest Development Agency, Sikkim	2,91.14
Establishment Expenditure Higher Education	Dr. Kabita Lama	0.38
-do-	Tika Ram Dhungel	0.39
Industrial Research and Development	Abhijeet Sharma	0.38
-do-	Sivik Samdup Maney Lhaxhang Managing Committee	12.50
-do-	Thubten Gatsal Ling Sumin Gumpa Managing Committee	10.00
-do-	Denzong Culture & Heritage Foundation	7.00
-do-	Tulshi Khanal	3.00
-do-	Sikkim Mahila Kalyan Sangh	2.50
Member of Parliament Local Area Development Scheme (MPLAD)	District Collector East District	10,00.00
National Service Scheme	Sikkim State NSS Cell	27.67
National Young Leaders Programme	Sikkim State NSS Cell	1.41
Schemes for differently Abled persons	DDRC, Gangtok, Sikkim	3.90
Scheme for Prevention of Alcoholism and Substance (Drugs) Abuse	Association for Social Health in India	35.86
- do -	Sajeevani Rehab Society	2.33
Space Science Promotion	Sikkim Manipal Institute of Technology	14.22
Space Technology	Sikkim Manipal Institute of Technology	0.50
Transport Planning and Capacity Building in Urban Transport	Sikkim Urban Development Agency	46.44
	Total	18,83.55

Source: 'Public Financial Management System (PFMS)' portal of the Controller General of Accounts. These are unaudited figures.

