

# **Appendices**



**Appendix 1.1**  
**Audit conducted during 2017-18 under Economic Sector**  
*(Reference: Paragraph 1.2)*

(₹ in lakh)

| Name of the unit   | Expenditure of the unit<br>( i.e. of the unit for the financial year for which audit conducted) |          |          |           |          |
|--|---|----------|----------|-----------|----------|
|  | 2013-14   | 2014-15  | 2015-16  | 2016-17   | 2017-18  |
| Director, Directorate of Handicrafts & Handloom, Gangtok   |   |          | 953.64   | 952.78    |          |
| Commissioner cum Secretary, Co-operation Department, Gangtok   |   |          |          |           | 1,380.48 |
| Principal Secretary, Commerce & Industries Department, Gangtok                                       |   |          |          | 3,362.00  |          |
| Joint Registrar, Co-operation Department, East District, Gangtok                                     |   | 196.00   | 204.00   | 215.00    |          |
| Principal Chief Engineer cum Secretary, Roads & Bridges Department, Gangtok.                         |   |          |          | 13,173.00 |          |
| Sikkim Building Other Construction Workers Welfare Board, Gangtok                                    |   | 312.95   | 648.91   | 472.16    |          |
| Principal Director, cum Secretary, Small Farmers Agri Business Consortium (SFAC), Gangtok            |   |          | 5,325.00 | 3,662.00  |          |
| Principal Director, Horticulture & Cash Crop Development Department, Gangtok                         |   |          |          | 11,293.16 |          |
| District Project Management Unit, North East Rural Livelihood Project, Jorethang, south Sikkim       |   |          |          | 1,282.21  |          |
| Project Director, North Eastern States, Roads Investment Programme, Gangtok                          |   |          |          | 3,954.03  |          |
| District Project Management Unit, North East Rural Livelihood Project, Gyalshing, West Sikkim        |   |          |          | 1,436.40  |          |
| Secretary, National rural Drinking Water Programme, Rural Management Development Department, Gangtok | 11,890.00   | 3,328.00 | 1,158.00 | 2,608.00  |          |
| Project Director, South Asian Tourism Infrastructure Development Project, Tadong                     |   |          |          | 630.60    |          |
| Joint Director, Food Security & Agriculture Department, East District, Gangtok                       |   |          | 462.00   | 387.00    |          |
| Joint Director, Food Security & Agriculture Department, West District, Gyalshing                     |   |          | 289.86   | 200.04    |          |
| Joint Director, Food Security & Agriculture Department, North District, Mangan                       |   |          | 199.00   | 151.00    |          |
| Commissioner cum Secretary, Food Security & Agriculture Development, Department, Gangtok             |   |          |          | 2,344.00  |          |
| Sikkim Livestock development Board, Gangtok  |   |          |          | 270.17    |          |
| Secretary, Mines Mineral & Geology Department, Gangtok   |   |          |          | 455.83    |          |
| Secretary, Tourism Department, Gangtok   |   |          |          | 3,086.74  |          |
| Director, Directorate of Fisheries, Gangtok  |   |          |          | 371.58    |          |
| Joint Director, Directorate of Fisheries, West District, Gyalshing                                   | 81.69   | 83.54    | 78.31    | 82.52     |          |
| Joint Director, Directorate of Fisheries, North District, Mangan                                     |   | 63.69    | 66.02    | 70.09     |          |
| Project Director, SRDA, Rural Management & Development Department Gangtok                            |   |          |          | 723.00    |          |
| The Secretary, Animal Husbandry Livestock & Fisheries Department, Gangtok                            |   |          |          | 2,189.00  |          |
| Divisional Engineer, Building & Housing Department, North Sikkim                                     |   |          | 29.53    | 39.90     |          |
| Project Director, Japan International Co operation Agency, Forest Department, Gangtok                |   |          |          | 1,663.88  |          |
| Director, State Institute of Rural Development, Karfectar, Jorethang                                 |   |          |          | 637.00    |          |

| Name of the unit   | Expenditure of the unit<br>( i.e. of the unit for the financial year for which audit conducted) |                 |                  |                  |                 |
|--|---|-----------------|------------------|------------------|-----------------|
|  |   |                 |                  |                  |                 |
| Superintendent Engineer ( S/W) Rural Management & Development Department, Jorethang  |   |                 | 466.68           | 368.39           | 357.33          |
| PCE cum Secretary, Building & Housing Department, Gangtok  |   |                 |                  | 4,097.68         |                 |
| Secretary, Excise Department, Gangtok  |   |                 |                  | 532.00           |                 |
| Principal Director cum Secretary, Horticulture & Cash Crop Development Department, Gangtok   |   |                 |                  | 8,632.72         |                 |
| Principal Chief Conservator of Forest cum Principal Secretary, (Territorial), Forest Environment & Wildlife Management Department, Gangtok |   |                 |                  | 8632.72          |                 |
| Divisional Forest Officer (T) East Division, Gangtok   |   |                 | 634.30           | 631.67           |                 |
| The Divisional Forest Officer (T), North Division, Sikkim  |   |                 | 265.18           | 281.41           |                 |
| Divisional Forest Officer (T), South Division, Sikkim  |   |                 | 430.61           | 433.81           |                 |
| Divisional Forest Officer (T), West Division, Gyalsing   |   | 103.00          | 125.00           | 72.00            |                 |
| Joint Director, South, Horticulture & Cash Crop Development Department, Namchi   |   | 258.15          | 298.89           | 231.39           |                 |
| Joint Director, West Horticulture & Cash Crop Development Department, Gyalshing  | 469.55  | 634.74          | 878..55          | 805.43           |                 |
| Assistant Director, Handicraft & Handloom (DHH), South, Namchi   |   | 69.87           | 88.83            | 87.64            |                 |
| Assistant. Director, Directorate of Handloom & Handicraft, West District, Gyalshing  |   | 116.30          | 169.68           | 123.77           |                 |
| Assistant. Director, Directorate of Handloom & Handicraft, North District, Mangan  |   | 82.06           | 91.84            | 109.94           |                 |
| Principal Secretary, SNT, Gangtok  |   |                 | 3,926.23         | 4,665.14         |                 |
| Chief Conservator of Forest, Soil Conservation, Gangtok  |   |                 |                  | 211.45           |                 |
| Secretary, Water Security & Public Health Engineering Department, Gangtok  |   |                 |                  | 6,454.88         |                 |
| Divisional Engineer, Water Security & Public Health Engineering Department, South  |   |                 | 269.79           | 265.34           |                 |
| Divisional Forest Officer, Soil Conservation, South  |   |                 | 103.84           | 106.89           |                 |
| Divisional Forest Officer, Soil Conservation, Gyalsing   |   |                 | 68.70            | 69.69            |                 |
| Additional District Collector (Dev), East District, Gangtok  |   |                 | 357.33           | 426.11           |                 |
| Block Development Officer, Pakyong, East Sikkim  |   |                 | 158.42           | 114.37           |                 |
| Principal Chief Engineer cum Secretary, Water Resource & River Development Department, Gangtok   |   |                 |                  | 2,683.33         |                 |
| <b>TOTAL</b>   | <b>12,441.24</b>  | <b>5,248.30</b> | <b>17,748.14</b> | <b>94,798.08</b> | <b>1,737.81</b> |

**Appendix 1.2**  
**Sampling of manufacturing industries for Audit**

*(Reference: Paragraph 1.3.6)*

| Sl. No. | Type of Industrial Units            | Population |     |       |       | Samples selected for PA |     |       |       | Remarks   |
|---------|-------------------------------------|------------|-----|-------|-------|-------------------------|-----|-------|-------|---|
|         |                                     | Small      | Med | Large | Total | Small                   | Med | Large | Total |   |
| 1       | Pharmaceutical/Cosmetics Industries | 3          | 4   | 49    | 56    | 1                       | 2   | 25    | 28    | 51 per cent large units, 40 per cent medium units and 31 per cent small units were selected |
| 2       | Distilleries & Breweries            | 03         | 01  | 04    | 08    | 1                       | 1   | 2     | 4     |   |
| 3       | Food Processing                     | 03         | 02  | 00    | 05    | 1                       | 1   | 0     | 2     |   |
| 4       | Ancillary and other units           | 30         | 17  | 06    | 53    | 9                       | 7   | 3     | 19    |   |
|         | Total of Industrial Units           | 39         | 24  | 59    | 122   | 12                      | 11  | 30    | 53    |   |
| 5       | Growth Centres/Industrial Areas     | 05         |     |       |       | 03                      |     |       |       | 60 per cent   |

*Source: C&ID*

**Appendix 1.3**  
**Statement showing the details of Corporate Social Responsibility (CSR) funds earmarked by the industrial units and expenditure thereof**  
*(Reference: Paragraph 1.3.8.1)*

(₹ in crore)

| Sl. No. | Name of the Unit                           | 2014-15      |                           |               | 2015-16      |                           |              | 2016-17      |                           |              | 2017-18      |                           |              |
|---------|--|--------------|---------------------------|---------------|--------------|---------------------------|--------------|--------------|---------------------------|--------------|--------------|---------------------------|--------------|
|         |  | CSR due      | Actual expenditure on CSR | Difference    | CSR due      | Actual expenditure on CSR | Difference   | CSR due      | Actual expenditure on CSR | Difference   | CSR due      | Actual expenditure on CSR | Difference   |
|         |  | A            | B                         | C             | D            | E                         | F            | G            | H                         | I            | J            | K                         | L            |
| 1       | Intas Pharmaceutical Ltd.I                 | 0            | 0                         | 0             | 0            | 0                         | 0            | 5.57         | 0.18                      | 5.39         | 6.72         | 0.18                      | 6.54         |
| 2       | Zydus Wellness Sikkim                      | 0            | 0                         | 0             | 0            | 0                         | 0            | 2.00         | 0.00                      | 2.00         | 2.15         | 0.00                      | 2.15         |
| 3       | Glenmark Pharma                            | 0            | 0                         | 0             | 0            | 0                         | 0            | 5.35         | 0.43                      | 4.92         | 6.23         | 0.35                      | 5.88         |
| 4       | Alembic Pharmaceuticals Ltd                | 0            | 0                         | 0             | 0            | 0                         | 0            | 0.04         | 0.05                      | 0.01         | 0.68         | 0.14                      | 0.54         |
| 5       | Sun Pharma U -I                            | 0            | 0                         | 0             | 0            | 0                         | 0            | 10.77        | 7.19                      | 3.58         | 14.93        | 18.26                     | 3.33         |
| 6       | Sun Pharma U -II                           | 0            | 0                         | 0             | 0            | 0                         | 0            | 10.77        | 0.00                      | 10.77        | 14.93        | 0.00                      | 14.93        |
| 7       | Golden Cross Pharma                        | 0            | 0                         | 0             | 0            | 0                         | 0            | 0.44         | 0.18                      | 0.26         | 0.45         | 0.15                      | 0.30         |
| 8       | Swiss Garnier Genexia Science-I            | 0            | 0                         | 0             | 0            | 0                         | 0            | 0.03         | 0.00                      | 0.03         | 0.09         | 0.00                      | 0.09         |
| 9       | Alkem Health Science                       | 0            | 0                         | 0             | 0            | 0                         | 0            | 1.65         | 0.58                      | 1.07         | 2.08         | 0.90                      | 1.18         |
| 10      | Ipca Lab                                   | <b>2.23</b>  | 1.27                      | 0.96          | <b>3.28</b>  | 0.96                      | 2.32         | <b>3.57</b>  | 0.67                      | 2.90         | <b>3.89</b>  | 0.00                      | 3.89         |
| 11      | Cipla Ltd                                  | 0            | 0                         | 0             | 0            | 0                         | 0            | 3.85         | 0.19                      | 3.66         | 5.26         | 0.16                      | 5.10         |
| 12      | V-Guard -I                                 | 0            | 0                         | 0             | 0            | 0                         | 0            | 0.00         | 0.00                      | 0.00         | 0.08         | 0.14                      | 0.06         |
| 13      | Alkem Laboratories                         | 0            | 0                         | 0             | 0            | 0                         | 0            | 8.10         | 0.64                      | 7.46         | 10.01        | 1.03                      | 8.98         |
| 14      | Indechem Health Spl P Ltd                  | 0            | 0                         | 0             | 0            | 0                         | 0            | 0.43         | 0.65                      | 0.22         | 0.49         | 0.76                      | 0.27         |
| 15      | Torrent Pharma                             | 13.69        | 0.00                      | 13.69         | 16.41        | 0                         | 16.41        | 27.42        | 0.00                      | 27.42        | 27.98        | 0.00                      | 27.98        |
|         | <b>Grand Total</b>                         | <b>15.92</b> | <b>1.27</b>               | <b>14.65</b>  | <b>19.69</b> | <b>0.96</b>               | <b>18.73</b> | <b>79.99</b> | <b>10.76</b>              | <b>69.23</b> | <b>95.97</b> | <b>22.07</b>              | <b>73.90</b> |
|         | <b>CSR due (A+D+G+J)</b>                   |              |                           | <b>211.57</b> |              |                           |              |              |                           |              |              |                           |              |
|         | <b>Actual expenditure on CSR (B+E+H+K)</b> |              |                           | <b>35.06</b>  |              |                           |              |              |                           |              |              | =                         |              |
|         | <b>Short contribution of CSR (C+F+I+L)</b> |              |                           | <b>176.51</b> |              |                           |              |              |                           |              |              |                           |              |

**Appendix 1.4**  
**Non-recovery of Mobilisation advance from Co-operative Societies**  
*(Reference: Paragraph 1.6)*

(₹ in lakh)

| Sl. No. | Name of Work  | Name of Cooperative societies (CS)                         | Sanctioned cost | MA drawn      | Date of commencement | Scheduled date of completion | Physical progress (in %) | Financial progress | MA to be recovered | Status                        | Remarks  |
|---------|---|--|-----------------|---------------|----------------------|------------------------------|--------------------------|--------------------|--------------------|-------------------------------|--|
| 1       | Carpeting of Bakcha-Labi Road, North Sikkim (Km 3 and 4)                                      | Women Educated Unemployed CS Ltd., Phensong                | 167.01          | 14.91         | 21.03.12             | 22.03.14                     | Nil                      | 0.00               | 14.91              | Surrendered without execution | -  |
| 2       | Construction of 15 mtrs span bridge over Rothak Khola along Rothak Sigyan in West Sikkim      | Mabong Sigyan Ward No.4 Women Contractor CS                | 48.05           | 4.81          | 28.11.11             | 27.11.12                     | Nil                      | 0.00               | 4.81               | Surrendered without execution | -  |
| 3       | Construction of road from Berthang to Bermoik-Legship road via Shiva Mandir Km-1, West Sikkim | Thangsing Ward No.4 Women CS                               | 32.68           | 3.20          | 15.03.13             | 15.03.15                     | Nil                      | 0.00               | 3.20               | Surrendered without execution | -  |
| 4       | Carpeting of Bakcha-Labi Road, North Sikkim (Km 1 and 2)                                      | Contractor CS Ltd., Labi, Tingshim.                        | 194.17          | 16.73         | 21.03.12             | 22.03.14                     | 25                       | 10.98              | 15.64              | Stalled since January 2014    | No action initiated                            |
| 5       | Construction of road from Kaluk Rinchenpong to L/Karthok, West Sikkim (Km-4)                  | Tadong Rinchenpong Labour CS                               | 52.77           | 5.28          | 16.04.12             | 15.04.13                     | 66                       | 35.45              | 1.73               | Stalled since January 2016    | Rescinded on June 2018                         |
| 6       | Construction of road from Kaluk-Rinchenpong to L/Karthok in West Sikkim (Km-3)                | Tadong Rinchenpong Registered Contractor CS                | 61.18           | 6.12          | 16.04.12             | 15.04.13                     | 90                       | 55.95              | 0.52               | Stalled since January 2016    | Warning issued for resume of work on June 2018 |
| 7       | -do- (Km-1)   | Tadong Rinchenpong Lower CS Ltd.                           | 10.24           | 1.02          | 16.04.12             | 15.04.13                     | 25                       | 1.97               | 0.83               | Stalled since June 2015       | -do-   |
| 8       | Construction/improvement of Km-1 Road Sribadam Deythang Mangalbaria, West Sikkim (Phase-II)   | Samdong Sribadam Ward No.5 Labour CS                       | 36.75           | 3.17          | 24.05.12             | 23.05.13                     | 33                       | 40.92              | 3.17               | Stalled since August.15       | Final notice served on 06.01.16                |
| 9       | -do-Km 2-4  | Deythang Parengaon Labour CS                               | 113.30          | 9.77          | 24.05.12             | 23.05.14                     | 33                       | 59.10              | 9.77               | Stalled since July 2015       | -do-   |
| 10      | -do-Km 5-6  | Deythang Parengaon Labour Women CS                         | 76.09           | 6.56          | 24.05.12             | 23.05.14                     | 33                       | 53.28              | 6.56               | Stalled since August 2015     | -do-   |
| 11      | -do-Km 7-8  | Deythang Parengaon Ward No.4 Labour Women CS               | 100.27          | 8.64          | 24.05.12             | 23.05.14                     | 33                       | 57.66              | 8.64               | Stalled since July 2015       | -do-   |
| 12      | -do-Km 9-10   | Deythang Parengaon Ward No.3 Labour Women CS               | 99.64           | 8.59          | 24.05.12             | 23.05.14                     | 33                       | 52.08              | 8.59               | Stalled since July 2015       | -do-   |
| 13      | -do-Km 11-13  | Deythang Parengaon Registered CS                           | 147.31          | 12.70         | 24.05.12             | 23.05.14                     | 33                       | 113.64             | 12.70              | Stalled since July 2015       | -do-   |
| 14      | -do-Km 14-17  | Deythang Parengaon Jhusingthang Ward No.5&6 Contractors CS | 158.79          | 13.69         | 24.05.12             | 23.05.14                     | 33                       | 86.94              | 13.69              | Stalled since July 2015       | -do-   |
| 15      | -do-Km 17-19  | Takuthang Chuchen Ward No.1,2,3 Labour CS                  | 97.77           | 9.77          | 24.05.12             | 23.05.14                     | 91                       | 39.86              | 9.77               | Stalled since November 2015   | -do-   |
|         | <b>TOTAL</b>  |  | <b>1,396.02</b> | <b>124.96</b> |                      |                              |                          | <b>607.83</b>      | <b>114.53</b>      |                               |  |

**Appendix 1.5**

**PMGSY Phase VII works**

**a) Quantity executed in respect of GSB, WBM-2 and WBM-3**

(Reference: Paragraph 1.7)

| Sl. | Name of work  | Name of contractor | Vr. and bill no.   | GSB (cum) | WBM-2 (cum) | WBM-3 (cum) |
|-----|---|--------------------|--|-----------|-------------|-------------|
| 1   | Const of Road from Zitlang Sitey to Kamaray Stage II            | Puran Kr Subba     | 4th RA bill VrNo. 03/East/17-18 dt. 8.3.18                           | 2,883.012 | 1,601.23    | 1,520.28    |
| 2   | RCR from Passingthang Gaucharan to Nupgaon (S-II)               | Kishor Kr Rai      | 7 <sup>th</sup> RA Bill  | 3,331.003 | 1,845.713   | 1,845.713   |
| 3   | RCR from SPWD road to Karmithang S-II                           | Puran Kr Subba     | 2 <sup>nd</sup> RA Bill Vr No. 98                                    | 3,117.10  | 153.047     | 1,623.983   |
| 4   | RCR from Saurani to Nandok S-II                                 | Kishor Kumar Rai   | 6 <sup>th</sup> RA Bill  | 2,265.547 | 805.828     | 805.828     |
| 5   | RCR from Lower Lingtam to Subaneydara,16% Above                 | Shri PK subba      | Vr No 203 5 <sup>th</sup> & final bill                               | 1,201.51  | 678.89      | 686.22      |
| 6   | RCR from Rhenock Bazar to Gumpa Simana 16% above                | Shri PK Subba      | 3 <sup>rd</sup> RA bill VR No. 05/East/16-17 dti 27.3.17             | 2,539.40  | 330.85      | 330.85      |
| 7.  | RCR from Sudung Rewalakra via Pam Busty16% above                | PK Subba           | 2 <sup>nd</sup> RA Bill Vr No. 89                                    | 1,937.10  | 1,077.530   | 1,073.969   |
| 8   | RCRs fro Pakyong to North Karthok 16% above                     | PK Subba           | 3 <sup>rd</sup> RA Bill Vr No. 99/Feb 17                             | 1,396.280 | 771.34      | 771.34      |
| 9   | RCR from Bering to Angukching 16% above                         | PK Subba           | 3 <sup>rd</sup> RA bill, VR No. 11/East/16-17 dt 6.10.16             | 1,246.328 | 693.797     | 693.797     |
| 10  | RCR fro Pakyong to 32 No. 16% above                             | PK Subba           | 4 <sup>th</sup> RA RA bill Vr No. 09/East /17-18 dt. 8.2.18          | 3,097.500 | 1,671.89    | 1,670.700   |
| 11  | RCR from U Samsing to Changey Tokchi 16% above                  | PK Subba           | 4 <sup>th</sup> RA Bill// E-10 VrNo. 10/East/16-17 dt. 28.3.17       | 2,824.243 | 1,495.770   | 1,495.770   |
| 12  | RCR from Basnett gaon to Kyongsee 16% above                     | PK Subba           | Vr No. 05/East/16-17 dt. 28.03.17/ 3 <sup>rd</sup> RA Bill           | 2,462.438 | 1,419.860   | 1,421.530   |
| 13  | RCR from Rey Ranka Road to Rey Monastery 16% above              | PK Subba           | Vr No. 14/East/16-17 dt. 28.3.17 2 <sup>nd</sup> & final Bill        | 712.87    | 362.81      | 351.56      |
| 14  | RCR from Bista Gaon to U. Tarpin Salghari 16% above             | PK Subba           | 2 <sup>nd</sup> RA bill Vr No. 06/East/16-17 dt. 27.3.17             | 1,478.37  | 860.19      | 860.19      |
| 15  | Penlong to Thamidara 16% above                                  | PK Subba           | 2 <sup>nd</sup> RA bill Vr No. 03/East/16-17 dt. 06.02.17            | 1,745.87  | 1,020.186   | 0           |
| 16  | RCR from Chandaney Katrabotey to Hatichherey Mangkhim 16% above | PK Subba           | 2 <sup>nd</sup> RA bill// 236 Vr No. 04/East // 17-18 dt. 10.03.2018 | 1,409.37  | 790.12      | 790.12      |
| 17  | RCR from Basnett Gaon to Kyongse 16% above                      | PK Subba           | 2 <sup>nd</sup> RA bill // E 07 Vr No. 04/East/16-17/ dt. 4.8.16     | 2,462.438 | 1,216.28    | 0           |
| 18  | RCR from Bista Gaon to U Tarpin 16% above                       | PK Subba           | Vr No. 71  | 984.82    | 287.94      | 287.94      |



| Sl.          | Name of work                                       | Name of contractor | Vr. and bill no.   | GSB (cum)         | WBM-2 (cum)       | WBM-3 (cum)       |
|--------------|--|--------------------|--|-------------------|-------------------|-------------------|
| 19           | RCR from Karthok Turning to Damlakha<br>16% above  | PK Subba           | Vr No. // 231<br>23/East/17-18 dt.<br>21.02.18                               | 2,307.056         | 1,106.869         | 0                 |
| 20           | RCR from Reshi Kuttitar to Agrigaon<br>16% above   | PK Subba           | 5 <sup>th</sup> & Final Bill<br>/// 220<br>Vr No. 13/East /17-18 dt. 12.2.18 | 1,743.95          | 999.85            | 999.85            |
| 21           | RCR from Sichey to U Burtuk<br>16% above           | PK Subba           | 3 <sup>rd</sup> & Final Bill<br>/// 218<br>Vr No. 11/East /17-18 dt. 12.2.18 | 860.63            | 480.78            | 594.83            |
| 22           | RCR from Tshalamthang to L Tareythang<br>16% above | PK Subba           | 2 <sup>nd</sup> RA bill<br>/// 189<br>Vr No. 01/East /17-18 dt. 03.1.18      | 2,482.090         | 0                 | 0                 |
| 23           | RCR from Beering to Ankuchen<br>16% above          | PK Subba           | 2 <sup>nd</sup> RA bill // E-04<br>///<br>Vr No. 3/East /16-17 dt. 25.07.16  | 1,246.328         | 693.797           | 693.797           |
| <b>Total</b> |  |                    |  | <b>45,735.253</b> | <b>20,364.567</b> | <b>18,518.267</b> |

**b) Excess expenditure calculated on quantity executed**

| Contractors    | Item  | Quantity  | Rate difference    | Amount       | Tender premium 16% | Amount including 16 % tender premium |
|----------------|-------|-----------|--------------------|--------------|--------------------|--------------------------------------|
| PK Subba       | GSB   | 34,138.59 | 163.51             | 55,82,000.85 |                    |                                      |
|                | WBM-2 | 15,958.75 | 99.28              | 15,84,384.60 |                    |                                      |
|                | WBM-3 | 12,722.46 | 106.28             | 13,52,143.37 |                    |                                      |
|                |       |           |                    | <i>Total</i> | 85,18,528.82       | 13,62,964,61                         |
| Kishor Kr Rai  | GSB   | 5,596.55  | 163.51             | 9,15,091.89  |                    |                                      |
|                | WBM-2 | 2,651.541 | 99.28              | 2,63,244.99  |                    |                                      |
|                | WBM-3 | 2,651.541 | 106.28             | 2,81,805.78  |                    |                                      |
|                |       |           |                    | <i>Total</i> | 14,60,142.66       | 0                                    |
| Puran Kr Subba | GSB   | 6,000.112 | 163.51             | 9,81,078.31  |                    |                                      |
|                | WBM-2 | 1,754.277 | 99.28              | 1,74,164.62  |                    |                                      |
|                | WBM-3 | 3,144.263 | 106.28             | 3,34,172.27  |                    |                                      |
|                |       |           |                    | <i>Total</i> | <b>14,89,415.2</b> | 0                                    |
|                |       |           | <b>Grand total</b> |              |                    | <b>1,28,31,051.29</b>                |

**Appendix 2.1**

**Summarised financial position and working results of Government Companies and Statutory Corporation as per their latest finalised financial statements/accounts as on 30 September 2018**

(Reference: Paragraph 2.1.16)

(₹ in crore)

| Sl. No.                                | Sector/Name of the company                                      | Period of accounts | Year in which accounts finalised | Paid up capital | Loan outstanding at the end of the year | Accumulated Profit (+)/ | Turnover    | Net profit (+)/ | Net impact of Accounts comments | Capital employed <sup>1</sup> | Return on capital employed | Percentage of return on capital employed | Manpower |
|--|---|--------------------|----------------------------------|-----------------|---|-------------------------|-------------|-----------------|---------------------------------|-------------------------------|----------------------------|--|----------|
|  |   |                    |                                  |                 |   | loss(-)                 |             | loss(-)         |                                 |                               |                            |  |          |
| 1                                      | 2   | 3                  | 4                                | 5               | 6                                       | 7                       | 8           | 9               | 10                              | 11                            | 12                         | 13                                       | 14       |
| <b>A. Working Government Companies</b> |   |                    |                                  |                 |   |                         |             |                 |                                 |                               |                            |  |          |
| <b>Agriculture and Allied</b>          |   |                    |                                  |                 |   |                         |             |                 |                                 |                               |                            |  |          |
| 1                                      | Sikkim Poultry Development Corporation Limited (SPDCL)          | 2008-09            | 2009-10                          | 0.00            | 0.00                                    | -0.73                   | 0.00        | -0.08           | 0.00                            | 0.58                          | -0.08                      | 0.00                                     | 4        |
| 2                                      | Sikkim Hatcheries Limited (SHL)                                 | 2008-09            | 2009-10                          | 0.46            | 0.00                                    | -1.67                   | 0.98        | -0.14           | 0.00                            | 0.33                          | -0.14                      | 0.00                                     | 1        |
| 3                                      | Sikkim Livestock Processing and Development Corporation (SLPDC) | 2012-13            | 2014-15                          | 0.69            | 0.01                                    | -1.02                   | 0.05        | -0.01           | 0.00                            | 0.05                          | -0.01                      | 0.00                                     | 2        |
| <b>Sector wise total</b>               |   | -                  | -                                | <b>1.15</b>     | <b>0.01</b>                             | <b>-3.42</b>            | <b>1.03</b> | <b>-0.23</b>    | <b>0.00</b>                     | <b>0.96</b>                   | <b>-0.23</b>               | <b>0.00</b>                              | <b>7</b> |
| <b>Finance</b>                         |   |                    |                                  |                 |   |                         |             |                 |                                 |                               |                            |  |          |

| Sl. No.                  | Sector/Name of the company   | Period of accounts | Year in which accounts finalised  | Paid up capital | Loan outstanding at the end of the year | Accumulated Profit (+)/ | Turnover    | Net profit (+)/ | Net impact of Accounts comments | Capital employed <sup>1</sup> | Return on capital employed | Percentage of return on capital employed | Manpower  |
|--------------------------|--|--------------------|-----------------------------------|-----------------|---|-------------------------|-------------|-----------------|---------------------------------|-------------------------------|----------------------------|--|-----------|
|                          |  |                    |                                   |                 |   | loss(-)                 |             | loss(-)         |                                 |                               |                            |  |           |
| 1                        | 2  | 3                  | 4                                 | 5               | 6                                       | 7                       | 8           | 9               | 10                              | 11                            | 12                         | 13                                       | 14        |
| 4                        | Schedule Caste, Schedule Tribe and Other Backward Classes Development Corporation Limited (SABCCO) | 2013-14            | 2018-19                           | 18.31           | 23.83                                   | -15.22                  | 2.25        | 0.03            | 0.00                            | 26.92                         | 0.96                       | 3.57                                     | 27        |
| <b>Sector wise total</b> |  |                    |                                   | <b>18.31</b>    | <b>23.83</b>                            | <b>-15.22</b>           | <b>2.25</b> | <b>0.03</b>     | <b>0.00</b>                     | <b>26.92</b>                  | <b>0.96</b>                | <b>3.57</b>                              | <b>27</b> |
| <b>Infrastructure</b>    |  |                    |                                   |                 |   |                         |             |                 |                                 |                               |                            |  |           |
| 5                        | Sikkim Industrial Development and Investment Corporation Limited (SIDICO)                          | 2017-18            | 2018-19                           | 17.14           | 171.51                                  | 13.86                   | 3.37        | 2.22            | 2.43                            | 204.88                        | 2.22                       | 1.08                                     | 34        |
| 6                        | Gangtok Smart City Development Limited (GSDL)*   | 2017-18            | First accounts yet to be prepared | 0.00            | 0.00                                    | 0.00                    | 0.00        | <b>0.00</b>     | 0.00                            | 0.00                          | <b>0.00</b>                | <b>0.00</b>                              | 0         |
| 7                        | Namchi Smart City Limited (NSCL)*  | 2017-18            | First accounts yet to be prepared | 0.05            | 0.00                                    | 0.00                    | 0.00        | <b>0.00</b>     | 0.00                            | 0.05                          | <b>0.00</b>                | <b>0.00</b>                              | 0         |
| <b>Sector wise total</b> |  |                    |                                   | <b>17.19</b>    | <b>171.51</b>                           | <b>13.86</b>            | <b>3.37</b> | <b>2.22</b>     | <b>2.43</b>                     | <b>204.93</b>                 | <b>2.22</b>                | <b>1.08</b>                              | <b>34</b> |
| <b>Power</b>             |  |                    |                                   |                 |   |                         |             |                 |                                 |                               |                            |  |           |

*Audit Report for the year ended 31 March 2018*

| Sl. No.   | Sector/Name of the company                          | Period of accounts | Year in which accounts finalised | Paid up capital | Loan outstanding at the end of the year | Accumulated Profit (+)/ | Turnover     | Net profit (+)/ | Net impact of Accounts comments | Capital employed <sup>1</sup> | Return on capital employed | Percentage of return on capital employed | Manpower   |
|---|---|--------------------|----------------------------------|-----------------|---|-------------------------|--------------|-----------------|---------------------------------|-------------------------------|----------------------------|--|------------|
|   |   |                    |                                  |                 |   | loss(-)                 |              | loss(-)         |                                 |                               |                            |  |            |
| 1   | 2   | 3                  | 4                                | 5               | 6                                       | 7                       | 8            | 9               | 10                              | 11                            | 12                         | 13                                       | 14         |
| 8   | Teesta Urja Limited (TUL)                           | 2016-17            | 2017-18                          | 3,205.39        | 9,776.27                                | -97.58                  | 44.54        | -57.49          | 0.00                            | 12,885.30                     | 1,215.20                   | 9.43                                     | 101        |
| 9   | Teestavalley Power Transmission Limited (TPTL)      | 2017-18            | 2018-19                          | 362.61          | 1,081.64                                | -13.26                  | 30.93        | -6.54           | 0.00                            | 1,430.99                      | 118.20                     | 8.26                                     | 70         |
| 10  | Sikkim Power Investment Corporation Limited (SPICL) | 2017-18            | 2018-19                          | 0.01            | 2,781.35                                | -782.84                 | 0.00         | -235.45         | 0.00                            | 1,998.52                      | 74.54                      | 3.73                                     | 10         |
| 11  | Sikkim Power Development Corporation Limited (SPDC) | 2017-18            | 2018-19                          | 67.34           | 50.28                                   | -115.44                 | 10.28        | -31.67          | 0.00                            | 60.87                         | -27.03                     | 0.00                                     | 69         |
| <b>Sector wise total</b>                                      |   | -                  | -                                | <b>3,635.35</b> | <b>13,689.54</b>                        | <b>-1,009.12</b>        | <b>85.75</b> | <b>-331.15</b>  | <b>0.00</b>                     | <b>16,375.68</b>              | <b>1,380.91</b>            | <b>21.42</b>                             | <b>250</b> |
| <b>Service</b>  |   |                    |                                  |                 |   |                         |              |                 |                                 |                               |                            |  |            |
| 12  | Sikkim Tourism Development Corporation (STDC)       | 2016-17            | 2017-18                          | 6.46            | 0.00                                    | -1.69                   | 2.53         | 0.06            | 2.45                            | 4.77                          | 0.06                       | 1.26                                     | 71         |
| <b>Sector wise total</b>                                      |   | -                  | -                                | <b>6.46</b>     | <b>0.00</b>                             | <b>-1.69</b>            | <b>2.53</b>  | <b>0.06</b>     | <b>2.45</b>                     | <b>4.77</b>                   | <b>0.06</b>                | <b>1.26</b>                              | <b>71</b>  |
| <b>Total A (All sector wise working Government companies)</b> |   | -                  | -                                | <b>3,678.46</b> | <b>13,884.89</b>                        | <b>-1,015.59</b>        | <b>94.93</b> | <b>-329.07</b>  | <b>4.88</b>                     | <b>16,613.26</b>              | <b>1,383.92</b>            | <b>27.33</b>                             | <b>389</b> |
| <b>B Statutory Corporations</b>                               |   |                    |                                  |                 |   |                         |              |                 |                                 |                               |                            |  |            |

| Sl. No.   | Sector/Name of the company                   | Period of accounts | Year in which accounts finalised | Paid up capital | Loan outstanding at the end of the year | Accumulated Profit (+)/ | Turnover      | Net profit (+)/ | Net impact of Accounts comments | Capital employed <sup>1</sup> | Return on capital employed | Percentage of return on capital employed | Manpower   |
|---|--|--------------------|----------------------------------|-----------------|---|-------------------------|---------------|-----------------|---------------------------------|-------------------------------|----------------------------|--|------------|
|   |  |                    |                                  |                 |   | loss(-)                 |               | loss(-)         |                                 |                               |                            |  |            |
| 1   | 2  | 3                  | 4                                | 5               | 6                                       | 7                       | 8             | 9               | 10                              | 11                            | 12                         | 13                                       | 14         |
| <b>Finance</b>  |  |                    |                                  |                 |   |                         |               |                 |                                 |                               |                            |  |            |
| 13  | State Bank of Sikkim (SBS)                   | 2016-17            | 2018-19                          | 0.53            | 178.25                                  | 1.35                    | 161.72        | 10.48           | 13.66                           | 209.34                        | 11.34                      | 5.42                                     | 400        |
| <b>Sector wise total</b>  |  | -                  | -                                | <b>0.53</b>     | <b>178.25</b>                           | <b>1.35</b>             | <b>161.72</b> | <b>10.48</b>    | <b>13.66</b>                    | <b>209.34</b>                 | <b>11.34</b>               | <b>5.42</b>                              | <b>400</b> |
| <b>Service</b>  |  |                    |                                  |                 |   |                         |               |                 |                                 |                               |                            |  |            |
| 14  | State Trading Corporation of Sikkim (STCS)   | 2016-17            | 2017-18                          | 1.61            | 0.00                                    | 2.61                    | 24.83         | -2.28           | 47.54                           | 4.22                          | -2.28                      | 0.00                                     | 79         |
| <b>Sector wise total</b>  |  |                    |                                  | <b>1.61</b>     | <b>0.00</b>                             | <b>2.61</b>             | <b>24.83</b>  | <b>-2.28</b>    | <b>47.54</b>                    | <b>4.22</b>                   | <b>-2.28</b>               | <b>0.00</b>                              | <b>79</b>  |
| <b>Agriculture &amp; Allied</b>                                 |  |                    |                                  |                 |   |                         |               |                 |                                 |                               |                            |  |            |
| 15  | Government Fruit Preservation Factory (GFPF) | 2017-18            | 2018-19                          | 0.00            | 0.00                                    | -2.30                   | 4.22          | 0.19            | 0.00                            | -2.21                         | 0.19                       | 0.00                                     | N.A        |
| 16  | Temu Tea                                     | 2013-14            | 2014-15                          | 0.00            | 0.00                                    | 0.66                    | 5.13          | -0.66           | 0.00                            | 0.66                          | -0.66                      | 0.00                                     | 23         |
| <b>Sector wise total</b>  |  |                    |                                  | <b>0.00</b>     | <b>0.00</b>                             | <b>-1.64</b>            | <b>9.35</b>   | <b>-0.47</b>    | <b>0.00</b>                     | <b>-1.55</b>                  | <b>-0.47</b>               | <b>0.00</b>                              | <b>23</b>  |
| <b>Total B (All sector wise working Statutory corporations)</b> |  | -                  | -                                | <b>2.14</b>     | <b>178.25</b>                           | <b>2.32</b>             | <b>195.90</b> | <b>7.73</b>     | <b>61.20</b>                    | <b>212.01</b>                 | <b>8.59</b>                | <b>5.42</b>                              | <b>502</b> |
| <b>C Co-operative Societies</b>                                 |  |                    |                                  |                 |   |                         |               |                 |                                 |                               |                            |  |            |
| <b>Agriculture &amp; Allied</b>                                 |  |                    |                                  |                 |   |                         |               |                 |                                 |                               |                            |  |            |
| 17  | Sikkim Milk Union                            | 2016-17            |                                  | 0.12            | 0.07                                    | 1.71                    | 62.52         | 0.53            | 0.00                            | 2.48                          | 0.54                       | 21.77                                    | 166.       |
| <b>Sector wise total</b>  |  | -                  | -                                | <b>0.12</b>     | <b>0.07</b>                             | <b>1.71</b>             | <b>62.52</b>  | <b>0.53</b>     | <b>0.00</b>                     | <b>2.48</b>                   | <b>0.54</b>                | <b>21.77</b>                             | <b>166</b> |
| <b>Finance</b>  |  |                    |                                  |                 |   |                         |               |                 |                                 |                               |                            |  |            |

| Sl. No.   | Sector/Name of the company  | Period of accounts | Year in which accounts finalised | Paid up capital | Loan outstanding at the end of the year | Accumulated Profit (+)/ | Turnover      | Net profit (+)/ | Net impact of Accounts comments | Capital employed <sup>1</sup> | Return on capital employed | Percentage of return on capital employed | Manpower    |
|---|---|--------------------|----------------------------------|-----------------|---|-------------------------|---------------|-----------------|---------------------------------|-------------------------------|----------------------------|--|-------------|
|   |   |                    |                                  |                 |   | loss(-)                 |               | loss(-)         |                                 |                               |                            |  |             |
| 1   | 2   | 3                  | 4                                | 5               | 6                                       | 7                       | 8             | 9               | 10                              | 11                            | 12                         | 13                                       | 14          |
| 18  | Sikkim State Co-operative Bank (SISCO)                            | 2016-17            | Audit yet to be taken up         | 14.79           | 13.65                                   | 0.43                    | 88.04         | 0.43            | 0.00                            | 50.55                         | 1.42                       | 2.81                                     | 81          |
| <b>Sector wise total</b>  |   | -                  | -                                | <b>14.79</b>    | <b>13.65</b>                            | <b>0.43</b>             | <b>88.04</b>  | <b>0.43</b>     | <b>0.00</b>                     | <b>50.55</b>                  | <b>1.42</b>                | <b>2.81</b>                              | <b>81</b>   |
| <b>Service</b>  |   |                    |                                  |                 |   |                         |               |                 |                                 |                               |                            |  |             |
| 19  | Sikkim Co-operative Supply and Marketing Federation Ltd. (SIMFED) | 2016-17            | Audit yet to be taken up         | 3.56            | 3.38                                    | 3.08                    | 62.50         | 1.37            | 0.00                            | 15.47                         | 1.87                       | 12.09                                    | 87          |
| <b>Sector wise total</b>  |   | -                  | -                                | <b>3.56</b>     | <b>3.38</b>                             | <b>3.08</b>             | <b>62.50</b>  | <b>1.37</b>     | <b>0.00</b>                     | <b>15.47</b>                  | <b>1.87</b>                | <b>12.09</b>                             | <b>87</b>   |
| <b>Total C (All sector wise working Co-operative Societies)</b>                         |   | -                  | -                                | <b>18.47</b>    | <b>17.10</b>                            | <b>5.22</b>             | <b>213.06</b> | <b>2.33</b>     | <b>0.00</b>                     | <b>68.50</b>                  | <b>3.83</b>                | <b>36.67</b>                             | <b>249</b>  |
| <b>Grand Total (A+B+C)</b>  |   | -                  | -                                | <b>3,699.07</b> | <b>14,080.24</b>                        | <b>-1,008.05</b>        | <b>503.89</b> | <b>-319.01</b>  | <b>66.08</b>                    | <b>16,893.77</b>              | <b>1,396.34</b>            | <b>8.27</b>                              | <b>1225</b> |
| <sup>1</sup> capital employed represents shareholders' funds plus long term borrowings. |   |                    |                                  |                 |   |                         |               |                 |                                 |                               |                            |  |             |
| this includes an amount of ₹47.04 crore fully redeemable preference share.              |   |                    |                                  |                 |   |                         |               |                 |                                 |                               |                            |  |             |

**Appendix 2.2**  
**(Table detailing loan and interest accumulated vis a vis total royalty and wheeling charges accumulated as on 30 November 2013)**  
*(Reference: Paragraph 2.3.)*

(Amount in ₹)

| Particulars  | Actual interest incurred up to 31 Dec 2014 | Calculation of interest up to 30 Nov 2013 | Remarks   |
|--|--|---|---|
| Original Loan value  | 3,75,08,807.00                             | 3,75,08,807.00                            | Principal loan amount   |
| Interest up to 31.03.2008  | 1,01,94,325.00                             | 1,01,94,325.00                            | --  |
| Interest for 2008-09   | 69,16,432.00                               | 69,16,432.00                              | --  |
| Interest for 2009-10   | 80,77,118.00                               | 80,77,118.00                              | --  |
| Interest for 2010-11   | 36,72,145.00                               | 36,72,145.00                              | --  |
| Interest for 2011-12   | 41,65,059.00                               | 41,65,059.00                              | --  |
| Interest for 2012-13   | 55,36,683.00                               | 55,36,683.00                              | --  |
| Interest for 01.04.2013 to 31.05.2013  | 19,81,781.00                               | 19,81,781.00                              | Total interest levied for 2013-14 was ₹ 1,18,90,690. Hence, calculated for 2 months.  |
| <b>Total Principal and Interest accumulated up to 31.05.2013</b>   | <b>7,80,52,350.00</b>                      | <b>7,80,52,350.00</b>                     |   |
| Interest for June 2013   | 9,90,891.00                                | 9,90,891.00                               | Total interest levied for 2013-14 was ₹ 1,18,90,690. Hence, calculated for each month.  |
| Interest for July 2013   | 9,90,891.00                                | 9,90,891.00                               |   |
| Interest for August 2013   | 9,90,891.00                                | 9,90,891.00                               |   |
| Interest for September 2013  | 9,90,891.00                                | 9,90,891.00                               |   |
| Interest for October 2013  | 9,90,891.00                                | 9,90,891.00                               |   |
| Interest for November 2013   | 9,90,891.00                                | 9,90,891.00                               |   |
| Interest for 1.12.13 to 31.12.2014   | 1,48,58,841.00                             | 0.00                                      | Total interest levied for 2013-14 was ₹ 1,18,90,690. Hence, calculated for 4 months as ₹ 39,63,563 (1.12.13 to 31.3.14) plus ₹ 10895278 for the period 01.04.14 to 31.12.14. <b>Total Excess expenditure.</b> |
| <b>Total value of principal and Interest</b>   | <b>9,88,56,537.00</b>                      | <b>8,39,97,696.00</b>                     |   |
| <b>Total value of principal and interest as on 30 November 2013 payable by State Government to GATI-----B</b>              |  |   | <b>8,39,97,696.00</b>   |
| <b>Total royalty and wheeling charges payable by GATI to State Government as on 30 November 2013</b>                       |  |   | <b>8,63,92,479.00</b>   |
| <b>Total value of principal and interest as on 31 December 2014 claimed by GATI and paid by SPICL in March 2015 -----A</b> |  |   | <b>9,88,56,537.00</b>   |
|  |  |   | <b>Total Excess expenditure (A-B)</b>   |
|  |  |   | <b>1,48,58,841.00</b>   |

**Appendix 4.1**  
**Audit conducted during 2017-18 under General Sector**

(Reference: Paragraph 4.2)

(₹ in lakh)

| Name of the unit  | Expenditure of the unit<br>( i.e. of the unit for the financial year for which audit conducted) |               |                  |                  |         |
|---|---|---------------|------------------|------------------|---------|
|   | 2013-14   | 2014-15       | 2015-16          | 2016-17          | 2017-18 |
| Sr. Superintendent of Police, State Central Prison, Gangtok   |   |               | 471.00           | 492.00           |         |
| Chief Electoral Officer, Election Department, Gangtok   |   |               |                  | 637.00           |         |
| Principal Resident Commissioner, Sikkim House, New Delhi  |   |               | 755.00           | 771.00           |         |
| Commandant, 1 <sup>st</sup> IRB, Pipelay, West Sikkim   |   |               |                  | 3,208.68         |         |
| Commandant, 2 <sup>nd</sup> IRB, Pipelay, West Sikkim   |   |               |                  | 2,357.84         |         |
| Additional Chief Secretary cum Development Commissioner, Development Planning Economic Reform North Eastern Council Department, Gangtok |   |               | 27,629.63        | 5,200.88         |         |
| Commandant, 3 <sup>rd</sup> IRB, Gangtok  |   |               |                  | 2,464.97         |         |
| Secretary, Sports & Youth Affairs Department, Gangtok   |   |               |                  | 1501.05          |         |
| Deputy Commandant General, Home Guards & Civil Defense, Gangtok   |   |               |                  | 249.04           |         |
| Additional Director General of Police, Police Check Post, Gangtok   |   |               |                  | 1,037.88         |         |
| Director General of Police, Police Headquarter, Gangtok   |   |               |                  | 1,897.00         |         |
| Principal Secretary, Science & Technology Department, Gangtok   |   |               |                  | 220.76           |         |
| Commissioner cum Secretary, Governor's Secretariat, Raj Bhawan, Gangtok   |   |               |                  | 633.01           |         |
| Director, Department of Economic Statistics, Monitoring & Evaluation (DESME), Gangtok   |   |               |                  | 504.80           |         |
| Principal Secretary, Information & Technology Department, Gangtok   |   |               |                  | 435.10           |         |
| Principal Secretary, Finance Revenue & Expenditure Department, Gangtok  |   |               | 666.21           | 266.38           |         |
| Secretary, Sikkim Legislative Assembly, Gangtok   |   |               | 1,490.77         | 1,422.18         |         |
| Assistant Director, Sports & Youth Affairs Department, South/West, Namchi   |   | 115.5         | 120.68           | 178.41           |         |
| Commissioner cum Secretary, Land Revenue & Disaster Management Department, Gangtok  |   |               |                  | 596.00           |         |
| Registrar General, Sikkim High Court  |   |               |                  | 1,159.30         |         |
| Director, State Lotteries, Gangtok  |   | 374.31        | 154.98           | 150.39           |         |
| Secretary, Rajya Sainik Board   |   |               | 285.25           | 278.02           |         |
| Relief Commissioner, Sate Disaster Relief Fund, Land Revenue & Disaster Management Department, Gangtok                                  |   |               |                  | 2,751.00         |         |
| <b>TOTAL</b>  |   | <b>489.81</b> | <b>31,573.52</b> | <b>28,412.69</b> |         |



**Appendix 4.2**  
**Details of allocation, release and utilisation of Thirteenth and Fourteenth FCs grant**  
*(Reference: Paragraph 4.3.1)*

(₹ in crore)

| Sl. No | Name of the scheme/grant                       | Implementing Department  | Thirteenth Finance Commission<br>(2010-11 to 2014-15) |                             |                      | Fourteenth Finance Commission<br>(2015-16 to 2019-2020) |   |                      |
|--------|--|--|---|-----------------------------|----------------------|---|---|----------------------|
|        |  |  | Total Grant recommended                               | Total Grant released by GoI | Expenditure Incurred | Total Grant recommended                                 | Total Grant released by GoI (up to 2017-18) | Expenditure Incurred |
| 1      | <b>Local Bodies</b>                            |  | 187.20  | 121.21                      | 121.21               | 198.39  | 87.82                                       | 87.82                |
|        | (i) GBG  |  | 122.40  | 107.46                      | 107.46               | 173.56  | 79.65                                       | 79.65                |
|        | (a) PRI  | Rural Management and Development Department (RMDD) Nodal Department    | 120.71  | 106.75                      | 106.75               | 133.64  | 63.89                                       | 63.89                |
|        | (b) ULB  | Urban and Development & Housing Department (UDHD) - Nodal Department   | 1.69  | 0.71                        | 0.71                 | 39.92   | 15.77                                       | 15.74                |
|        | (ii) GPG                                       |  | 64.80   | 13.75                       | 13.75                | 24.83   | 8.17  | 8.17                 |
|        | (a) PRI  | RMDD   | 63.90   | 13.65                       | 13.65                | 14.85   | 6.21  | 6.21                 |
|        | (b) ULB  | UDHD   | 0.90  | 0.10                        | 0.10                 | 9.98  | 1.96  | 1.96                 |
| 2      | <b>Disaster Relief</b>                         | Land Revenue Disaster Management Department                            | 125.70  | 125.70                      | 125.70               | 171.00  | 98.00                                       | 98.00                |
|        |  | (i) Central Share (90%)  | 113.14  | 113.14                      | 113.14               | 154.00  | 88.20                                       | 88.20                |
|        |  | (ii) State Share (10%)   | 12.56   | 12.56                       | 12.56                | 17.00   | 9.80  | 9.80                 |
| 3      | <b>Capacity Building for disaster response</b> | Land Revenue and Disaster Management Department                        | 5.00  | 5.00                        | 5.00                 | -   | -   | -                    |
| 4      | <b>Elementary Education</b>                    | Human Resource Development Department                                  | 5.00  | 2.00                        | 2.00                 | -   | -   | -                    |
| 5      | <b>Improvement in Justice Delivery</b>         | Home Department  | 21.78   | 12.07                       | 12.07                | -   | -   | -                    |
| 6      | <b>Incentives for issuing UIDS</b>             | Department of Economics, Statistics, Monitoring and Evaluation (DESME) | 1.10  | 0.66                        | 0.66                 | -   | -   | -                    |
| 7      | <b>District Innovation Fund</b>                | DESME  | 4.00  | 2.00                        | 2.00                 | -   | -   | -                    |

| Sl. No | Name of the scheme/grant                        | Implementing Department                                | Thirteenth Finance Commission<br>(2010-11 to 2014-15) |                             |                      | Fourteenth Finance Commission<br>(2015-16 to 2019-2020) |   |                      |
|--------|---|--|---|-----------------------------|----------------------|---|---|----------------------|
|        |   |  | Total Grant recommended                               | Total Grant released by GoI | Expenditure Incurred | Total Grant recommended                                 | Total Grant released by GoI (up to 2017-18) | Expenditure Incurred |
| 8      | Statistical system Improvement                  | DESME  | 4.00  | 4.00                        | 4.00                 | -   | -   | -                    |
| 9      | Employee and Pension database                   | DESME  | 5.00  | 5.00                        | 4.85                 | -   | -   | -                    |
| 10     | Protection of Forest                            | Forest Environment and Wild life Management Department | 40.56   | 38.03                       | 38.00                | -   | -   | -                    |
| 11     | Water Sector Management (Irrigation)            | Water Resource and River Management Department         | 4.00  | 0.00                        | 0.00                 | -   | -   | -                    |
| 12     | Maintenance of Roads & Bridges (RMDD)           | RMDD   | 26.71   | 26.67                       | 26.67                | -   | -   | -                    |
| 13     | Maintenance of Roads & Bridges (UD&HD)          | UDHD   | 1.57  | 1.68                        | 1.57                 | -   | -   | -                    |
| 14     | Maintenance of Roads & Bridges (Roads & Bridge) | Roads & Bridges Department                             | 39.72   | 39.74                       | 39.72                | -   | -   | -                    |
|        | <b>Total</b>                                    |  | <b>471.34</b>   | <b>383.76</b>               | <b>383.45</b>        | <b>369.39*</b>  | <b>185.82</b>                               | <b>185.82</b>        |

Source: Data furnished by Finance, Revenue and Expenditure Department. \*Total recommendation for three years (2015-2018) was ₹191.34 crore

**Appendix 4.3**  
**Details of allocation, release and utilisation of SSG by TFC**  
*(Reference: Paragraph 4.3.1)*

(₹ in crore)

| Sl. No. | Name of the Scheme  | Implementing Department                                 | Total Grant recommended by Thirteenth FC | Total grant released by GoI | Expenditure incurred |
|---------|---|---|--|-----------------------------|----------------------|
| 1       | Sky Walk at Bhaley Dhunga   | Tourism and Civil Aviation Department                   | 200.00                                   | 150.00                      | 150.00               |
| 2       | Development of Village Tourism  | Tourism and Civil Aviation Department                   | 80.00                                    | 60.00                       | 59.99                |
| 3       | Repair/ Renovation of Suspension Foot Bridges under North District of Sikkim                                  | Rural Management and Development Department             | 35.00                                    | 31.50                       | 31.50                |
| 4       | Upgradation of Namchi water Supply and overhauling of Changay source for Gyalshing and Rabdentse Water Supply | Water Security and Public Health Engineering Department | 20.00                                    | 19.99                       | 19.99                |
| 5       | Police Training Centre at Yangyang  | Police Department                                       | 10.00                                    | 7.40                        | 8.15                 |
| 6       | Residential & Non-residential building for Police Force   | Police Department                                       | 15.00                                    | 13.50                       | 13.56                |
| 7       | Additional storage facilities for essential commodities   | Food and Civil Supplies Department                      | 6.00                                     | 5.40                        | 5.04                 |
| 8       | Reinforcement of existing security infrastructure new checkpost, improving road, security equipment etc.      | Police Department                                       | 15.00                                    | 13.50                       | 13.41                |
| 9       | Establishment of State Capacity Building Institute at Burtuk  | Human Resources and Development Department              | 10.00                                    | 9.00                        | 8.95                 |
| 10      | Conservation of Heritage and Culture  | Culture and Heritage Department                         | 9.00                                     | 9.00                        | 8.68                 |
|         |   |   |  |                             | 319.27               |
|         | <b>TOTAL</b>  |   | <b>400</b>                               | <b>319.29</b>               | <b>319.27</b>        |

Source: Data furnished by Finance, Revenue and Expenditure Department

**Appendix 4.4**  
**Details of expenditure incurred on ineligible items**  
*{Reference: Paragraph 4.3.8.2 (A)}*

| Sl. No       | Name of work   | Amount in ₹      |
|--------------|--|------------------|
| 1            | Construction of Cross Drain at Chalamthang (near Zilla Ghar) along Pakyong Rorathang Road  | 1,43,000         |
| 2            | Construction of Cross Drain near Gurungkholaajhora along Pakyong Rorathang Road  | 1,43,000         |
| 3            | Construction of protective wall for restoration of Soreng School Ground  | 20,00,000        |
| 4            | Payment to President, OMAS for organising musical show   | 2,35,000         |
| 5            | For implanting R.O based water plant at M. G marg  | 3,99,171         |
| 6            | Payment for demolition of buildings at airport area, Pakyoung  | 2,50,000         |
| 7            | Payment to M/s Rajeev Electronics for purchase of Handy com video camera for Secretary LR&DMD  | 24,739           |
| 8            | Shifting and realignment of existing water supply main of Pathang, Bojoghari from under construction buildings of Sri. T.P Dorjee at Tashi View Point, Gangtok | 3,49,969         |
| 9            | Immediate restoration of damaged of water supply for Saramsa Garden  | 3,50,000         |
| 10           | Payment to M/s Urbase Traders on a/c of supply of wind cheater   | 23,2675          |
| 11           | Payment to M/s Sikkim Motors for purchase of Bolero for SDM Soreng   | 7,41,216         |
| 12           | Immediate restoration of electrical repairing of HRDD Secretariat building at Gangtok  | 2,43,515         |
| 13           | Immediate restoration of electrification of division at Tathanchen, Gangtok  | 2,58,640         |
| 14           | Immediate repair & restoration of old teacher's training institution at Tathangchen  | 8,00,000         |
| 15           | Immediate temporary restoration work at Rhenock Degree College   | 5,00,000         |
| <b>TOTAL</b> |  | <b>66,70,925</b> |

*(Source: Departmental figures)*

**Appendix 4.5**  
**Details of expenditure incurred out of funds meant for ex-gratia relief**  
*{Reference: Paragraph 4.3.8.2 (A)}*

| Sl. No. | Particular  | Cheque no/date   | Amount in ₹ |
|---------|---|------------------|-------------|
| 1.      | Payment for restoration of log bridge at Sok Khola at Jarney                                | 917766/11.4.2016 | 23,000      |
| 2.      | Payment to Dawa Namgay Lepcha for construction of protective wall at Phesong                | 917768/18.4.2016 | 7,100       |
| 3.      | For repair of wall to Namok Karma Tunkar Choling Monestry                                   | 917769/19.4.2016 | 9,100       |
| 4.      | Construction of protective wall to Kalay Bhutia of Ramtang                                  | 917770/19.4.2016 | 4,300       |
| 5.      | Restoration of log bridge at Sikpo to Sri Gyatso Lepcha                                     | 917776/20.4.2016 | 15,000      |
| 6.      | Immediate restoration of protective wall at Kabi busty to Sri Duzom Bhutia                  | 917778/20.4.2016 | 19,000      |
| 7.      | Construction of log bridge to Chinzo Bhutia at Namok.                                       | 649180/27.4.2016 | 23,000      |
| 8.      | Debri clearance to Zamgyal Lachungpa of Pentok  | 649214/4.8.2016  | 5,000       |
| 9.      | Debri clearance to Tek Brd Biwakarma of Pentok  | 649215/4.8.2016  | 5,000       |
| 10.     | Debri clearance to Nima Lhamu Lepcha of Pentok  | 649216/4.8.2016  | 5,000       |
| 11.     | Debri clearance to Rinchen Kipa of Pentok   | 649217/4.8.2016  | 5,000       |
| 12.     | Payment for supply of poly pipes and sintex water tank to M/s Deepak Thakur Mangan Bazar    | 078034/16.12.16  | 1,66,542    |
| 13.     | Payment for supply of poly pipes and sintex water tank to Trivong and Kusum of Mangan Bazar | 078042/12.1.17   | 57,500      |
| 14.     | Slip clearance along SBS Road 1 to 10 KM  | 10.3.2016        | 1,00,000    |
| 15.     | Slip clearance along SBS Road 1 to 4 KM U/ Dzongu   | 10.3.2016        | 1,00,000    |
| 16.     | Payment to land damaged at Phodong to Shri Sluturey Gyatso                                  | 917764/11.4.2016 | 9,100       |
| 17.     | Payment to land damaged at Phodong to Deogay Wangmo   | 917765/11.4.2016 | 7,300       |
| 18.     | Minor house damaged to Shri Dorjee Nedup Bhutia of RAngpo Busty                             | 917777/20.4.2016 | 5,700       |
| 19.     | Immediate relief for peotective wall to Shri Chewang Rinzing house at Rinick                | 917780/20.4.2016 | 5,700       |
| 20.     | Damaged P/w of Sri Pema Dorjee Lepcha's house at Rongong                                    | 917781/20.4.2016 | 5,700       |
| 21.     | Repair of damaged bridge at upper dzongu  | 917782/20.4.2016 | 4,700       |
| 22.     | Repair of damaged p/w at upper lingdem  | 917783/20.4.2016 | 4,500       |
| 23.     | Repair of damaged p/w at Chewang Lhamu house at lower phodong                               | 917784/20.4.2016 | 4,100       |
| 24.     | Repair of damaged p/w of house of wangyal bhutia at phodong                                 | 917785/20.4.2016 | 4,500       |
| 25.     | Repair of damaged p/w of house of Chung Chung Lhamu at lower phodong                        | 917786/20.4.2016 | 4,300       |
| 26.     | Repair of damaged p/w of house of Loden Dubo Bhutia at Congpa                               | 917787/20.4.2016 | 5,900       |
| 27.     | Repair of damaged p/w of house of Lenkia at Namok   | 917788/20.4.2016 | 4,700       |
| 28.     | Repair of damaged p/w of house of Lama Chopal at Upper Phodong                              | 917789/20.4.2016 | 4,900       |
| 29.     | Repair of damaged p/w of house of Phunchog Bhutia at Sakyong Kabi                           | 917790/20.4.2016 | 7,200       |
| 30.     | Repair of damaged p/w of house of Doma Lepcha   | 917791/22.4.2016 | 3,700       |
| 31.     | Construction of log bridge over Khusa Khola to Sri Palzor Bhutia of Namok Swayam            | 917779/20.4.2016 | 4,300       |
| 32.     | Repair of damaged p/w of house of Sonam Thargay at Kabi                                     | 649181/4.5.2016  | 33,000      |
| 33.     | Construction of log bridge to Phurba Lepcha of Lingdom                                      | 649182/9.5.2016  | 15,000      |
| 34.     | Construction of log bridge over Rumit Khola   | 649183/9.5.2016  | 21,500      |
| 35.     | Construction of p/w at Ramthang Mani Gumba  | 649184/12.5.2016 | 50,000      |
| 36.     | House damage payment to Tika Ram Sharma   | 649193/30.5.2016 | 1,01,900    |
| 37.     | House damage payment to Budhi Raj Limbo at U. Mangshilla                                    | 649195/30.6.2016 | 25,000      |
| 38.     | House damage payment to Dawa Doma Bhutia at Tigchu  | 649196/30.6.2016 | 30,000      |
| 39.     | House damage payment to Kham sum Bhutia at Tingdim  | 649197/30.6.2016 | 5,200       |
| 40.     | House damage payment to Dhan Bdr. Biswakarma at Mangshilla                                  | 649198/30.6.2016 | 5,200       |
| 41.     | House damage payment to Chungden Bhutia at Tingdim  | 649199/30.6.2016 | 5,200       |
| 42.     | House damage payment to Rantuk Bhutia at Togchin  | 649200/30.6.2016 | 5,200       |
| 43.     | House damage payment to Somi Bhutia at Tingdim  | 649201/30.6.2016 | 5,200       |
| 44.     | House damage payment to Dal Bdr. Biswakarma at Mangshilla                                   | 649202/30.6.2016 | 5,200       |
| 45.     | Debri clearance to Mark Tshering Lepcha   | 649203/1.7.2016  | 20,000      |

| Sl. No. | Particular   | Cheque no/date   | Amount in ₹ |
|---------|--|------------------|-------------|
| 46.     | House damage payment to Dum Chezay Bhutia at Kabi  | 649206/20.7.2016 | 4,100       |
| 47.     | Kitchen damaged to Sonam Palzor Lepcha of Lower Berfou                                       | 649213/3.8.2016  | 5,200       |
| 48.     | Damaged toilet and loss of utensil at Pentok   | 649218/4.8.2016  | 7,000       |
| 49.     | Damaged cardamom field of Pentar Lepcha at Mayong  | 649219/12.8.2016 | 9,520       |
| 50.     | Debri clearance to prem brd sunnar of Malling  | 649220/12.8.2016 | 5,000       |
| 51.     | House damaged compensation to Smt Choki Lepcha, Mangan                                       | 649221/12.8.16   | 95,100      |
| 52.     | Land damage to Sangden Lepcha  | 649222/12.8.16   | 2,925       |
| 53.     | Land and crop damage to Sri Sanu Ram Tamang of Malling                                       | 649223/12.8.16   | 7,500       |
| 54.     | Land and crop damage to Sri Dawa Tenzing Tamang of Malling                                   | 649224/12.8.16   | 3,750       |
| 55.     | Land and crop damage to Sri Sherab Bhutia of Malling   | 649225/12.8.16   | 21,562      |
| 56.     | Land and crop damage to Sri Issac Luxsum of Malling  | 649226/12.8.16   | 6,750       |
| 57.     | Land and crop damage to Sri Dawa Tenzing Tamang of Malling                                   | 649227/12.8.16   | 13,500      |
| 58.     | Land and crop damage to Sri Pasang Zoba Lepcha of Malling                                    | 649228/12.8.16   | 13,500      |
| 59.     | Land and crop damage to Sri Batuk Lepcha of Malling  | 649229/12.8.16   | 6,000       |
| 60.     | Land and crop damage to Sri Palden Lepcha of Malling   | 649230/12.8.16   | 15,075      |
| 61.     | Land and crop damage to Phurba Wangdu Lepcha of Malling                                      | 649231/12.8.16   | 14,550      |
| 62.     | Land and crop damage to John Tshering Lepcha of Malling                                      | 649232/12.8.16   | 15,037      |
| 63.     | Land and crop damage to Sri Phurba Kesang Lepcha of Malling                                  | 649233/12.8.16   | 3,750       |
| 64.     | Land and crop damage to Smt. Pemkit Lepcha of Malling  | 649234/12.8.16   | 12,750      |
| 65.     | Log bridge repairment  | 649236/12.8.16   | 17,500      |
| 66.     | House damaged to Pemu Lepcha   | 649259/22.8.16   | 30,000      |
| 67.     | Toilet damage to Tulsi Tamang  | 649260/24.8.16   | 4,100       |
| 68.     | Payment to Dy CFO(emergency fire service) Mangan for restoration of underground static tank. | 873936/24.8.2016 | 10,320      |
| 69.     | To Dawa Doma for restoration of land   | 873937/24.8.2016 | 20,000      |
| 70.     | Land damaged for Sonam Lepcha  | 873941/26.8.2016 | 5,375       |
| 71.     | House damaged due to fire to Shri Topden Lepcha  | 873942/27.8.2016 | 1,01,900    |
| 72.     | -do- to Ten Tshering Lepcha  | 873943/27.8.2016 | 95,100      |
| 73.     | -do- to Lagden Lepcha  | 873944/27.8.2016 | 95,100      |
| 74.     | -do- Pasang Lepcha   | 873945/27.8.2016 | 95,100      |
| 75.     | -do- Pandim Lepcha   | 873946/27.8.2016 | 95,100      |
| 76.     | -do- Chuden Lepcha   | 873947/27.8.2016 | 95,100      |
| 77.     | -do- Dawa Pintso Lepcha  | 873948/27.8.2016 | 95,100      |
| 78.     | -do- Rinchen Laden Lepcha  | 873949/27.8.2016 | 95,100      |
| 79.     | -do- Sonam Loden Lepcha  | 873950/27.8.2016 | 95,100      |
| 80.     | -do- Pasang Tamang   | 873952/31.8.2016 | 4,100       |
| 81.     | Payment to crop damaged to Shri Ashim Lepcha of Molling                                      | 078046/17.1.2017 | 5,336       |
| 82.     | -do- to Shri Sonam Tashi Lepcha of Molling   | 072049/17.1.2017 | 4,000       |
| 83.     | -do- to Pasang Lepcha  | 078050/17.1.2017 | 2,904       |
| 84.     | -do- Shri Sani Ram Tamang  | 078051/17.1.2017 | 2,752       |
| 85.     | -do- Karsung Bhutia  | 078052/17.1.2017 | 9,600       |
| 86.     | Construction of log bridge at Rumbit Kyong   | /12.1.2016       | 15,000      |
| 87.     | Debri clearance at Mangan Hospital   | 31.3.2016        | 60,000      |
| 88.     | Repair of water supply line at PHC   | 31.3.2016        | 87,000      |
| 89.     | Repair of water supply line at Mangan DAC  | 31.3.2016        | 49,500      |
| 90.     | Repair of damage C.C footpath  | 31.3.2016        | 30,000      |
| 91.     | Repair of water supply line at Rangrang khola  | 31.3.2016        | 1,48,600    |
| 92.     | Repair of damaged wall of class III qrt at Chungthang  | 31.3.2016        | 99,339      |
| 93.     | Payment to crop damaged to - Naksung Bhutia  | 078053/17.1.2017 | 4,000       |
| 94.     | -do- Leda Bhutia   | 078054/17.1.2017 | 2,960       |
| 95.     | -do- Sherap Bhutia   | 078055/17.1.2017 | 33,600      |
| 96.     | -do- Isac Lepcha   | 078056/17.1.2017 | 2,816       |
| 97.     | -do- Lhunzang Kazi   | 078057/17.1.2017 | 20,000      |
| 98.     | -do- Sonam Topgay Kazi   | 078058/17.1.2017 | 8,176       |

| Sl. No.      | Particular  | Cheque no/date    | Amount in ₹      |
|--------------|---|-------------------|------------------|
| 99.          | -do- Tarten Lepcha  | 078060/17.1.2017  | 3,488            |
| 100.         | -do- Palden Lepcha  | 078061/17.1.2017  | 4,984            |
| 101.         | -do- Topgay Lepcha  | 078062/17.1.2017  | 11,304           |
| 102.         | -do- Soloman Lepcha   | 078064/17.1.2017  | 10,352           |
| 103.         | -Payment for land damaged to Shri Sonam Tshering Bhutia Melling                                 | 078065/17.1.2017  | 8,850            |
| 104.         | -do- Kersang  | 078066/17.1.2017  | 7,125            |
| 105.         | -do- Loday Bhutia   | 078068/17.1.2017  | 7,387            |
| 106.         | -do- Bhim Lepcha  | 078069/17.1.2017  | 12,075           |
| 107.         | -do-Samten Lepcha   | 078070/17.1.2017  | 9,260            |
| 108.         | -do- Sonam Topgay Bhutia  | 078071/17.1.2017  | 6,937            |
| 109.         | -do- Loden Lepcha   | 078072/17.1.2017  | 7,875            |
| 110.         | -do- Pasang T Lepcha  | 078079/2.2.2017   | 2,000            |
| 111.         | -do- Sheda Bhutia   | 078080/2.2.2017   | 6,937            |
| 112.         | Payment to Chinzay Lachungpa of Lachung for house gutted by fire                                | 078074/23.1.2017  | 1,01,900         |
| 113.         | -do- Nari Lachungpa   | 078075/23.1.2017  | 1,01,900         |
| 114.         | -do-Tamdin Lachungpa  | 078076/23.1.2017  | 1,01,900         |
| 115.         | -do- Chezom Lachungpa   | 078078/23.1.2017  | 1,01,900         |
| 116.         | -do- Smt. Sharda Rai  | 078087/2.3.2017   | 1,01,900         |
| 117.         | -do- Payment for petrol for motor boat for ferry  | 078088/6.3.2017   | 1,08,737         |
| 118.         | Payment to Deepak Thakur for tubes for boat at Ramtar   | 078099/6.3.2017   | 7,223            |
| 119.         | Payment to Deepak Thakur for transportation of boats and cable from Plubari to Mertam U. Dzongu | 078091/11.3.2017  | 30,500           |
| 120.         | Payment to M/s Sikkim Refuling Mangan for petrol used for boat at mangan                        | 078098/26.4.2017  | 68,493           |
| 121.         | Payment to Tingvong Sr. School for repair of play grounds                                       | 078099/19.5.2017  | 8,665            |
| 122.         | Payment to Shri Nawang Dubu Lepcha for land damage  | 078100/31.5.2017  | 11,095           |
| 123.         | Payment for crop and land damage to U. Shingila   | 078102/13.6.2017  | 10,257           |
| 124.         | -do- to Sangay Bhutia   | 078103/13.6.2017  | 11,232           |
| 125.         | Payment to Br. Bahadur Limbu for fire gutted house  | 078104/16.6.2017  | 1,05,700         |
| 126.         | Payment for supply of POL to boat at Mangtam to North Sikkim                                    | 078105/27.6.2017  | 87,064           |
| 127.         | Payment to house damaged by land slide to Anita Sherpa  | 151632/27.6.2017  | 1,01,900         |
| 128.         | Crop damaged to Sri Palden Lepcha   | 151633/28.6.2017  | 18,700           |
| 129.         | Payment to Chanda Thakur for supply of 27 MT rope and boat repair                               | 151640/16.8.2017  | 79,150           |
| 130.         | -do- VAT  | 151641/27.6.2017  | 2,573            |
| 131.         | -do- CESS   | 151642/16.8.2017  | 566              |
| 132.         | Payment for crop damage   | 151644/21.9.2017  | 16,800           |
| 133.         | Payment for crop damage   | 151643/24.9.2017  | 1,02,058         |
| 134.         | Payment to M/s North Sikkim Refueling center for supply of POL to boat at Martam                | 151648/9.12.2017  | 58,965           |
| 135.         | Payment to Chandra Thakur for boat repair   | 151649/9.12.2017  | 10,810           |
| 136.         | Payment to North Sikkim Refueling Center for supply of POL                                      | 151650/9.12.2017  | 20,714           |
| 137.         | Payment to SDM for room accommodation and lunch for participant for FAMEX programme             | 151651/9.12.2017  | 1,21,420         |
| 138.         | Relief for Soloman for crop damage  | 151655/28.12.2017 | 10,352           |
| 139.         | Payment to Pasang Lepcha for crop damage  | 151656/5.1.2018   | 30,000           |
| 140.         | Payment to S.K Kundu for lunch and break fast   | 151657/6.1.2018   | 17,700           |
| 141.         | Payment for house damaged by fire to Shri Lhick Man Tshering Lepcha                             | 151659/23.1.2018  | 95,100           |
| 142.         | Payment to Citi Computer Mangan for supply of computers   | 151665/6.4.2018   | 1,59,699         |
| 143.         | Payment to DCSO North for supply of buffer stock  | 151671/18.4.2018  | 40,640           |
| 144.         | Payment for supply of rope, wire for construction of bamboo bridge at Martam                    | 151647/8.12.2017  | 60,996           |
| <b>TOTAL</b> |   |                   | <b>47,65,872</b> |

(Source: Departmental figures)

**Appendix 4.6**  
**Details of Residential & Non-Residential Building of SSG by TFC**  
{Reference: Paragraph 4.3.9.1 (C)}

(₹ in Lakh)

| Sl. No.                          | Name of Work  | Sanctioned Cost | Revised Cost if any | Expenditure     | Status    |
|----------------------------------|---|-----------------|---------------------|-----------------|-----------|
| <b>Residential Buildings</b>     |   |                 |                     |                 |           |
| 1                                | Construction of Class-IV 8 Unit, Rhenock  | 137.20          | 137.34              | 137.34          | Completed |
| 2                                | Construction of Class-IV 6 Unit, Rangpo   | 111.46          | 120.88              | 120.88          | Completed |
| 3                                | Construction of Class-III 8 Unit, Rongli  | 164.16          | 144.69              | 144.69          | Completed |
| 4                                | Construction of Class-IV 8 Unit, Singtam  | 131.00          | 130.99              | 130.99          | Completed |
| 5                                | Construction of Class-IV 8 Unit, Mangan   | 142.29          | NA                  | 142.29          | Completed |
| 6                                | Construction of Class-IV 8 Unit, Temi   | 130.65          | NA                  | 130.65          | Completed |
| <b>Sub-total</b>                 |   | <b>816.76</b>   |                     | <b>806.84</b>   |           |
| <b>Non-Residential Buildings</b> |   |                 |                     |                 |           |
| 1                                | Construction of Composite building at Palzor Stadium, Gangtok                     | 334.84          | NA                  | 334.84          | Completed |
| 2                                | Construction of lecture hall and amenities faculty building, Gangtok              | 24.59           | NA                  | 24.59           | Completed |
| 3                                | Construction of Prefab structure for supervisory officers' accommodation, Mangley | 0.00            | 37.66               | 37.66           | Completed |
| 4                                | Construction of Prefab structure, Delhi for First 1RBn                            | 0.00            | 76.93               | 76.93           | Completed |
| 5                                | Restoration Work at Melli, Jorethang and Jalipool                                 | 50.97           | NA                  | 50.97           | Completed |
| 6                                | Construction of Armoury at Sikkim Armed Police                                    | 75.91           | NA                  | 75.91           | Completed |
| 7                                | Construction of Armed Police Barrack, Jalipool                                    | 20.06           | 18.29               | 18.29           | Completed |
| 8                                | Construction of Vertical Extension of Police HQ                                   | 14.40           | 25.21               | 25.21           | Completed |
| 9                                | Pavilion for SDRF at Sikkim Armed Police  | 51.45           | NA                  | 51.45           | Completed |
| 10                               | Extension of Armed Police Complex, Piplay   | 3.26            | NA                  | 3.26            | Completed |
| 11                               | Construction of Armed Police Barrack, Namchi                                      | 50.00           | NA                  | 50.00           | Completed |
| 12                               | Construction of Armed Police Barrack, Gangtok                                     | 57.76           | 50.00               | 50.00           | Completed |
| <b>Sub-Total</b>                 |   | <b>683.24</b>   |                     | <b>799.11</b>   |           |
| <b>Grand Total</b>               |   | <b>1,500.00</b> |                     | <b>1,605.95</b> |           |

(Source: Departmental figures) NA – Not Applicable



**Appendix 4.7**  
**Details of expenditure incurred by ULBs towards activities other than basic services**  
*{Reference: Paragraph 4.3.9.3 (A)}*

| Name of ULB                    | Particular   | Amount (₹ in lakh) |
|--------------------------------|--|--------------------|
| Namchi Municipal Council (NMC) | Construction of protective wall below private household based on the request of the individual | 3.71               |
|                                | Construction of ATM room at Namchi Car Parking Plaza   | 1.80               |
|                                | Towards internet facility at District Institute of Education and Training                      | 0.50               |
|                                | RCC foot bridge at Dambudara, South Sikkim   | 0.38               |
|                                | Salary to the Municipal staff of NMC.  | 11.62              |
| Rangpoo Nagar Panchayat        | Construction of Integrated Child Development Scheme Centre at Majhi Gaon.                      | 3.60               |
| Gangtok Municipal Corporation  | Upgradation and modification of Children Park in Gangtok                                       | 72.25              |
| <b>TOTAL</b>                   |  | <b>93.86</b>       |

**Appendix 4.8**  
**Details of irregular expenditure incurred by Twelve GPUs**  
{Reference: Paragraph 4.3.9.3 (B)}

| Sl. No       | Name of work   | Amount (₹)       |
|--------------|--|------------------|
| 1            | Purchase of furniture for Village Administration Centre      | 1,64,617         |
| 2            | Purchase of sofa beautification of GPU                       | 4,00,000         |
| 3            | Const. of Milk collection Centre at upper Mukrung            | 5,13,000         |
| 4            | Const. of Milk collection Centre at Daring                   | 2,35,678         |
| 5            | Purchase of computers for Office use                         | 1,45,680         |
| 6            | Computer training and Summer camp                            | 2,94,570         |
| 7            | Const. Of Store at GPK                                       | 39,500           |
| 8            | Const. Of Cabin in GPK                                       | 1,13,675         |
| 9            | Renovation of conference hall                                | 1,00,000         |
| 10           | Repairing work of GCI roof of Nasa Primary School            | 50,000           |
| 11           | Conducting consultancy level awareness on Dalley cultivation | 1,00,000         |
| 12           | Fencing work of L/Chongrang JHS                              | 50,000           |
| 13           | Maintenance and repair of steel bridge                       | 2,46,085         |
| 14           | Const. of Footpath at Gumpadara ward                         | 6,50,000         |
| 15           | Const. of CCFP   | 1,87,000         |
| 16           | Maintenance of office  | 1,01,000         |
| 17           | Purchase of Laptop   | 35,000           |
| 18           | Awareness programme  | 50,000           |
| 19           | Do   | 1,20,000         |
| 20           | Construction of pavilion shed at KGSS School, Daramdin.      | 3,92,569         |
| 21           | Const. of ecofriendly footpath at ward No. 01                | 1,79,577         |
| 22           | -do- at ward No. 03  | 1,79,577         |
| 23           | Const. of crematorium shed at Daramdin Chandara              | 4,04,100         |
| 24           | Purchase of office furnishing                                | 194,997          |
| 25           | Repair work of GPK   | 1,00,000         |
| 26           | Iron fencing of Mendogaon Govt. Jr. High School              | 80,000           |
| 27           | Const. of crematorium shed at Yangthong chyan dara           | 74,400           |
| 28           | Const. of waiting shed at PWD road, lower yanthang.          | 74,000           |
| 29           | Const. of waiting shed near Karthok school                   | 74,000           |
| 30           | -do- at upper Bojek dara                                     | 74,000           |
| 31           | -do- at Ring yang khola murda ghat.                          | 74,000           |
| 32           | Health Awareness Camp  | 50,000           |
| 33           | Const. of CCFP at Malbassey                                  | 563,400          |
| 34           | Repairing works of VAC                                       | 1,60,000         |
| 35           | Purchase of computers and printers.                          | 2,05,773         |
| 36           | Const. of crematorium shed at Martam Rafong Ward.            | 3,36,000         |
| 37           | Const. of crematorium shed at Harey dara, U/Namphing ward    | 2,28,500         |
| 38           | Const, of School playground at L/Namphing ward               | 2,86,158         |
| 39           | Const. of multipurpose community shed at challamthang        | 2,04,842         |
| 40           | Land development for parking yard at Adarsh Gaon.            | 2,07,469         |
| 41           | Driving training   | 1,10,000         |
| <b>TOTAL</b> |  | <b>78,49,167</b> |

**Appendix 5.1**  
**Statement of Standing Trees**  
(Reference: Paragraph 5.3.2)

| Sl. No. | Name of tree (species) | Name of the work            | No. of trees | Total no. of trees | Amount (in ₹) |
|---------|------------------------|-----------------------------|--------------|--------------------|---------------|
| 1       | Arupatey               | Road - Ribdi to Bharang     | 12           | 25                 | 19,872        |
|         |                        | Road - Soreng to Buriakhop  | 13           |                    | 7,488         |
| 2       | Aughasi                | Road - Chimchey             | 78           | 78                 | 3,58,020      |
| 3       | Bantey                 | Road - Ribdi to Bharang     | 285          | 285                | 3,84,876      |
| 4       | Bazratey               | Road - Ribdi to Bharang     | 32           | 32                 | 1,03,392      |
| 5       | Chaap                  | Road - Chimchey             | 69           | 265                | 10,75,717     |
|         |                        | Road - Kaluk to Lidung      | 15           |                    | 1,83,600      |
|         |                        | Road - Onglop to Bhaluthang | 4            |                    | 61,200        |
|         |                        | Road - Ribdi to Bharang     | 117          |                    | 6,52,400      |
|         |                        | Road - Sardong to Lungzik   | 8            |                    | 1,50,450      |
|         |                        | Road - Soreng to Buriakhop  | 52           |                    | 1,72,800      |
| 6       | Chekrasi               | Road - Chimchey             | 8            | 8                  | 49,504        |
| 7       | Cherry                 | Road - Soreng to Buriakhop  | 6            | 6                  | 5,796         |
| 8       | Chilawney              | Road - Chimchey             | 239          | 986                | 14,88,159     |
|         |                        | Road - Kaluk to Karthok     | 9            |                    | 59,924        |
|         |                        | Road - Kaluk to Lidung      | 35           |                    | 1,47,900      |
|         |                        | Road - L Gom to Bhari khola | 148          |                    | 1,09,308      |
|         |                        | Road - Onglop to Bhaluthang | 204          |                    | 8,88,251      |
|         |                        | Road - Sardong to Lungzik   | 38           |                    | 2,04,425      |
|         |                        | Road - Soreng to Buriakhop  | 44           |                    | 40,032        |
|         |                        | SSB Hdqtr Melli Aching      | 269          |                    | 2,11,960      |
| 9       | Dabdabay               | Road - Chimchey             | 3            | 3                  | 13,260        |
| 10      | Dhupi                  | Road - Chimchey             | 42           | 616                | 3,91,999      |
|         |                        | Road - Kaluk to Lidung      | 7            |                    | 27,200        |
|         |                        | Road - Onglop to Bhaluthang | 49           |                    | 1,73,400      |
|         |                        | Road - Ribdi to Bharang     | 474          |                    | 7,43,280      |
|         |                        | Road - Sardong to Lungzik   | 8            |                    | 40,800        |
|         |                        | Road - Soreng to Buriakhop  | 36           |                    | 34,560        |
| 11      | Ghurpis                | Road - Chimchey             | 12           | 41                 | 53,040        |
|         |                        | Road - Ribdi to Bharang     | 29           |                    | 26,496        |
| 12      | Gobrey                 | Road - Ribdi to Bharang     | 4            | 4                  | 3,456         |
| 13      | Gokul                  | Road - Chimchey             | 15           | 70                 | 1,74,866      |
|         |                        | Road - L Gom to Bhari khola | 21           |                    | 24,192        |
|         |                        | Road - Reshi to Mabong      | 34           |                    | 51,840        |
| 14      | Guava                  | Road - Chimchey             | 7            | 7                  | 3,500         |
| 15      | Guras                  | Road - Chimchey             | 18           | 18                 | 1,32,269      |
| 16      | Hamlock                | Road - Ribdi to Bharang     | 29           | 29                 | 21,840        |
| 17      | Harra                  | Road - Chimchey             | 6            | 6                  | 26,520        |

| Sl. No. | Name of tree (species) | Name of the work            | No. of trees | Total no. of trees | Amount (in ₹) |
|---------|------------------------|-----------------------------|--------------|--------------------|---------------|
| 18      | Kaijal                 | Road - Chimchey             | 5            | 9                  | 22,100        |
|         |                        | Road - Onglop to Bhaluthang | 1            |                    | 3,400         |
|         |                        | Road - Sardong to Lungzik   | 1            |                    | 5,100         |
|         |                        | Road - Soreng to Buriakhop  | 2            |                    | 1,728         |
| 19      | Kalikath               | Road - Ribdi to Bharang     | 5            | 5                  | 5,328         |
| 20      | Kapas                  | Road - Ribdi to Bharang     | 89           | 98                 | 1,79,516      |
|         |                        | Road - Soreng to Buriakhop  | 9            |                    | 5,184         |
| 21      | Katera                 | Road - L Gom to Bhari khola | 1            | 1                  | 5,000         |
| 22      | Katus                  | Road - Chimchey             | 57           | 355                | 9,79,085      |
|         |                        | Road - Kaluk to Karthok     | 11           |                    | 1,00,980      |
|         |                        | Road - Kaluk to Lidung      | 8            |                    | 55,080        |
|         |                        | Road - L Gom to Bhari khola | 3            |                    | 6,300         |
|         |                        | Road - Onglop to Bhaluthang | 20           |                    | 1,74,420      |
|         |                        | Road - Ribdi to Bharang     | 97           |                    | 1,69,080      |
|         |                        | Road - Soreng to Buriakhop  | 23           |                    | 22,080        |
|         |                        | SSB Hdqtr Melli Aching      | 136          |                    | 1,41,312      |
| 23      | Kaulo                  | Road - Chimchey             | 28           | 151                | 1,23,760      |
|         |                        | Road - Ribdi to Bharang     | 81           |                    | 1,32,408      |
|         |                        | Road - Soreng to Buriakhop  | 42           |                    | 29,160        |
| 24      | Khamari                | Road - L Gom to Bhari khola | 8            | 8                  | 4,608         |
| 25      | Kharaney               | Road - Chimchey             | 163          | 179                | 7,28,748      |
|         |                        | Road - L Gom to Bhari khola | 16           |                    | 11,808        |
| 26      | Khari                  | Road - Chimchey             | 26           | 26                 | 1,50,556      |
| 27      | Khasrey                | Road - Chimchey             | 4            | 4                  | 17,680        |
| 28      | Kholma                 | Road - Chimchey             | 1            | 1                  | 5,500         |
| 29      | Kimbu                  | Road - Chimchey             | 68           | 128                | 12,57,214     |
|         |                        | Road - Kaluk to Karthok     | 49           |                    | 10,51,234     |
|         |                        | Road - L Gom to Bhari khola | 11           |                    | 52,800        |
| 30      | Lalupatey              | Road - Ribdi to Bharang     | 8            | 8                  | 6,912         |
| 31      | Lampatey               | Road - Chimchey             | 60           | 315                | 6,51,950      |
|         |                        | Road - L Gom to Bhari khola | 139          |                    | 1,71,180      |
|         |                        | Road - Reshi to Mabong      | 116          |                    | 2,37,120      |
| 32      | Lapsi                  | Road - Chimchey             | 30           | 74                 | 3,51,314      |
|         |                        | Road - L Gom to Bhari khola | 4            |                    | 6,720         |
|         |                        | Road - Onglop to Bhaluthang | 37           |                    | 2,01,026      |
|         |                        | Road - Soreng to Buriakhop  | 3            |                    | 1,728         |
| 33      | Malagiri               | Road - Ribdi to Bharang     | 7            | 23                 | 22,400        |
|         |                        | Road - Sardong to Lungzik   | 16           |                    | 4,27,125      |
| 34      | Malata                 | Road - Chimchey             | 68           | 340                | 3,71,280      |
|         |                        | Road - Onglop to Bhaluthang | 147          |                    | 6,73,838      |
|         |                        | Road - Sardong to Lungzik   | 41           |                    | 2,24,401      |

| Sl. No. | Name of tree (species) | Name of the work            | No. of trees | Total no. of trees | Amount (in ₹) |
|---------|------------------------|-----------------------------|--------------|--------------------|---------------|
|         |                        | Road - Soreng to Buriakhop  | 22           |                    | 14,400        |
|         |                        | SSB Hdqtr Melli Aching      | 62           |                    | 37,440        |
| 35      | Mauwa                  | Road - Chimchey             | 162          | 241                | 10,05,274     |
|         |                        | Road - Kaluk to Lidung      | 2            |                    | 6,800         |
|         |                        | Road - L Gom to Bhari khola | 26           |                    | 14,976        |
|         |                        | Road - Onglop to Bhaluthang | 11           |                    | 49,513        |
|         |                        | Road - Sardong to Lungzik   | 1            |                    | 3,400         |
|         |                        | Road - Soreng to Buriakhop  | 39           |                    | 34,056        |
| 36      | Okhar                  | Road - Chimchey             | 12           | 317                | 3,73,766      |
|         |                        | Road - Kaluk to Karthok     | 14           |                    | 2,77,312      |
|         |                        | Road - Kaluk to Lidung      | 56           |                    | 7,54,800      |
|         |                        | Road - Onglop to Bhaluthang | 29           |                    | 3,41,700      |
|         |                        | Road - Ribdi to Bharang     | 15           |                    | 48,000        |
|         |                        | Road - Sardong to Lungzik   | 144          |                    | 24,88,206     |
|         |                        | SSB Hdqtr Melli Aching      | 47           |                    | 1,96,800      |
| 37      | Paiyong                | Road - Chimchey             | 8            | 8                  | 48,620        |
| 38      | Panisaj                | Road - Chimchey             | 59           | 522                | 9,10,690      |
|         |                        | Road - Kaluk to Karthok     | 82           |                    | 10,59,780     |
|         |                        | Road - L Gom to Bhari khola | 13           |                    | 40,800        |
|         |                        | Road - Onglop to Bhaluthang | 73           |                    | 6,99,670      |
|         |                        | Road - Reshi to Mabong      | 79           |                    | 4,18,650      |
|         |                        | Road - Sardong to Lungzik   | 73           |                    | 10,27,650     |
|         |                        | SSB Hdqtr Melli Aching      | 143          |                    | 4,47,600      |
| 39      | Phaledo                | Road - Chimchey             | 4            | 14                 | 26,520        |
|         |                        | Road - Ribdi to Bharang     | 10           |                    | 23,760        |
| 40      | Phunchey               | Road - Soreng to Buriakhop  | 36           | 36                 | 37,584        |
| 41      | Phusrey                | Road - Chimchey             | 1            | 1                  | 6,630         |
| 42      | Pipli                  | Road - Chimchey             | 72           | 117                | 7,28,704      |
|         |                        | Road - Ribdi to Bharang     | 23           |                    | 67,566        |
|         |                        | Road - Soreng to Buriakhop  | 22           |                    | 30,120        |
| 43      | Ritha                  | Road - Reshi to Mabong      | 5            | 5                  | 8,400         |
| 44      | Sal                    | Road - Chimchey             | 42           | 456                | 5,99,738      |
|         |                        | Road - L Gom to Bhari khola | 412          |                    | 13,53,800     |
|         |                        | Road - Sardong to Lungzik   | 2            |                    | 24,480        |
| 45      | Saur                   | Road - Chimchey             | 39           | 115                | 4,72,609      |
|         |                        | Road - Onglop to Bhaluthang | 1            |                    | 10,413        |
|         |                        | Road - Ribdi to Bharang     | 72           |                    | 1,71,120      |
|         |                        | Road - Soreng to Buriakhop  | 3            |                    | 4,320         |
| 46      | Simal                  | Road - Chimchey             | 26           | 169                | 1,35,915      |
|         |                        | Road - L Gom to Bhari khola | 77           |                    | 92,880        |
|         |                        | Road - Onglop to Bhaluthang | 2            |                    | 6,800         |

| Sl. No.      | Name of tree (species) | Name of the work            | No. of trees | Total no. of trees | Amount (in ₹)      |
|--------------|------------------------|-----------------------------|--------------|--------------------|--------------------|
|              |                        | Road - Reshi to Mabong      | 53           |                    | 98,544             |
|              |                        | Road - Sardong to Lungzik   | 11           |                    | 65,450             |
| 47           | Siris                  | Road - Chimchey             | 48           | 280                | 3,67,136           |
|              |                        | Road - Kaluk to Lidung      | 1            |                    | 3,400              |
|              |                        | Road - L Gom to Bhari khola | 5            |                    | 10,500             |
|              |                        | Road - Onglop to Bhaluthang | 28           |                    | 1,60,225           |
|              |                        | Road - Reshi to Mabong      | 39           |                    | 84,864             |
|              |                        | Road - Sardong to Lungzik   | 27           |                    | 1,29,414           |
|              |                        | Road - Soreng to Buriakhop  | 10           |                    | 8,448              |
|              |                        | SSB Hqtr Melli Aching       | 122          |                    | 1,64,544           |
| 48           | Sisam                  | Road - L Gom to Bhari khola | 6            | 6                  | 22,950             |
| 49           | Tarpin                 | Road - Chimchey             | 5            | 5                  | 48,344             |
| 50           | Teak                   | Road - L Gom to Bhari khola | 378          | 452                | 17,12,000          |
|              |                        | Road - Reshi to Mabong      | 74           |                    | 4,81,800           |
| 51           | Tuni                   | Road - Chimchey             | 21           | 22                 | 2,02,278           |
|              |                        | Road - Onglop to Bhaluthang | 1            |                    | 13,388             |
| 52           | Uttis                  | Road - Chimchey             | 66           | 2415               | 3,37,523           |
|              |                        | Road - Kaluk to Karthok     | 29           |                    | 1,87,636           |
|              |                        | Road - Kaluk to Lidung      | 80           |                    | 3,24,700           |
|              |                        | Road - Onglop to Bhaluthang | 125          |                    | 5,69,714           |
|              |                        | Road - Ribdi to Bharang     | 765          |                    | 8,97,552           |
|              |                        | Road - Sardong to Lungzik   | 236          |                    | 14,40,965          |
|              |                        | Road - Soreng to Buriakhop  | 336          |                    | 2,28,312           |
|              |                        | SSB Hqtr Melli Aching       | 778          |                    | 5,10,624           |
| <b>TOTAL</b> |                        |                             | <b>9,385</b> | <b>9,385</b>       | <b>3,92,77,326</b> |