



APPENDICES

Appendix 1.1: Part A: State Profile

(Reference: Paragraph 1.1, 1.4 & 2.3.2.2)

General Data					
Sl. No.	Particulars	Sikkim		All India	
1	Area in sq. Km	7096		31,87,240	
2	Population in lakh (As per 2011 Census)	6.11		12108.55	
3	Density of Population (2011 Census) ¹ (person per sq.km)	86		382	
4	Population below poverty line ²	8.19		21.9	
5	Literacy rate ³ (percentage)	81.40		73.0	
6	Infant mortality (per 1,000 live births) ⁴	07		33	
7	Human Development Index (All India) ⁵ a. 2017 b. 2018	0.643		0.647	
8	Gross State Domestic Product (GSDP) 2019-20 at current prices As per Ministry of Statics and Programme Implementation, GOI (₹ in crore)	32,496		2,03,39,849	
9	Per capita GDP CAGR (2011-12 to 2019-20) in percentage	12.15		11.14	
11	Per capital GDP 2018-19 (in ₹)	4,87,196		1,51,677	
12	Decadal Population Growth (2011-20) in percentage	11.30		11.09	
13	Financial Data	CAGR (2010-11 to 2018-19) in per cent		Growth Rate (2018-19 to 2019-20)	
		NE and Himalayan States	Sikkim	NE and Himalayan States	Sikkim
a.	Revenue Receipts	12.26	13.49	- 9.88	-18.23
b.	Tax Revenue	13.29	15.62	-8.10	8.68
c.	Non Tax Revenue	13.92	13.31	-19.72	5.42
d.	Total Expenditure	12.56	13.00	-6.05	5.46
e.	Capital Expenditure	11.41	14.05	-15.60	-44.20
f.	Revenue Expenditure on Education	12.75	7.59	-8.16	33.41
g.	Revenue Expenditure on Health	15.50	13.05	-4.96	22.10
h.	Salary and Wages	12.05	10.38	-7.07	50.84
i.	Pension	16.56	21.03	3.05	23.51

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

(₹ in crore)

Sl. No.	Particulars	Assam	Nagaland	Meghalaya	Arunachal Pradesh	Manipur	Mizoram	Tripura	Sikkim
a.	Revenue Expenditure	65817.28	11637.02	9565.12	12218.73	10238.63	9447.48	13376.91	6185.08
b.	Capital Expenditure	13185.42	1206.32	939.71	3693.05	1155.24	1372.67	883.22	720.61
c.	Loans & Advances	316.16	9.27	43.78	16.02	0.00	82.63	3.75	17.06
d.	Expenditure on Education (Revenue)	15813.66	1594.89	1989.72	1726.93	1422.18	1573.18	2583.82	1326.98
	Expenditure on Education (Capital)	166.04	66.14	0.30	59.36	47.61	14.14	19.24	41.54
e.	Expenditure on Health (Revenue)	4846.90	660.32	816.43	926.15	600.35	551.92	848.34	386.12
	Expenditure on Health (Capital)	487.36	7.62	49.39	59.08	41.09	31.29	51.40	39.07
f.	Salary and Wages	27437.62	5249.81	3439.81	4917.24	3826.70	3211.44	5663.10	2932.74
g.	Pension	9609.02	1810.91	1131.56	882.31	1738.47	1432.50	2370.59	910.58
h.	GSDP at current rates	351318	30508	36572	27037	31989	26503	57358	32496
i.	Capital expenditure ratio with GSDP	3.75	3.95	2.57	13.66	3.61	5.18	1.54	2.22
j.	Revenue Expenditure ratio with GSDP	18.73	38.14	26.15	45.19	32.01	35.65	23.32	19.03

¹ Table 2.3 Statistical Year Book 2018 -MoSPI

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

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

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

⁵ HDI Report 2019 by UNDP

Appendix 1.1 Part B: Layout of Finance Accounts

(Reference: Paragraph 1.4)

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

Statement	Layout
Volume-I	
1	Statement of Financial position
2	Statement of Receipts and Disbursement
3	Statement of Receipts (Consolidated Fund)
4	Statement of Expenditure (Consolidated Fund)
5	Statement of Progressive Capital expenditure
6	Statement of Borrowing and Other liabilities
7	Statement of Loans and Advances given by the State Government
8	Statement of Investments of the Government
9	Statement of Guarantees given by the Government
10	Statement of Grants-in-aid given by Government
11	Statement of Voted and Charged Expenditure.
12	Statement on Source and Application of Funds for Expenditure other than on Revenue Account
13	Summary of balances under Consolidated Fund, Contingency Fund and Public Accounts
Volume-II Part-I	
14	Detailed Statement of Revenue and Capital Receipts by Minor Heads
15	Detailed Statement of Revenue Expenditure by Minor Heads
16	Detailed Statements of Capital Expenditure by Minor Heads and Sub-Heads
17	Detailed Statement of Borrowings and Other Liabilities
18	Detailed Statement on Loans and Advances given by the Government of Sikkim
19	Detailed Statement of Investments of the Government
20	Detailed Statement of Guarantees given by the Government
21	Detailed Statement on Contingency Fund and Other Public Account transactions
22	Detailed Statement on Investment from Earmarked Balances
Volume-II Part-II Appendices	
I	Comparative Expenditure in Salary
II	Comparative Expenditure in Subsidy
III	Grants-in-aid/ Assistance given by the State Government (Institution wise and Scheme-wise)
IV	Details of Externally Aided Projects
V	Plan Scheme Expenditure-A. Central Schemes (Centrally Sponsored Schemes and Central Plan Schemes), B. State Plan Schemes
VI	Direct Transfer of Central Scheme funds to Implementing Agencies in the State (Funds routed outside State Budgets) (Unaudited figures)
VII	Acceptance and Reconciliation of Balances (As depicted in Statements 18 and 21)
VIII	Financial Results of Irrigation Schemes
IX	Commitments of the Government – List of Incomplete Capital Works
X	Maintenance Expenditure with segregation of Salary and Non-Salary portion
XI	Major Policy Decisions of the Government during the year or new schemes proposed in the Budget

Appendix 1.1: Part C Structure of Government Accounts

(Reference: Paragraph 1.4)

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

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

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

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

List of Terms used in Chapter I and Basis for their Calculation

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

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

Appendix 1.2 Time Series Data on the State Government Finances

(Reference: Paragraph 1.4)

(₹ in crore)

Particulars	2015-16	2016-17	2017-18	2018-19	2019-20
Part A. Receipts					
1. Revenue Receipts	3,784.29	4,610.30	5,212.79	5920.36	4841.27
	99.96	(99.97)	99.98	99.97	99.99
(i) Tax Revenue	566.82	652.56	688.33	892.92	970.41
Taxes on Sales, Trade, etc.	325.72 (57.46)	364.82 55.91	249.66 31.57	188.20 (21.08)	197.63 20.37
State Goods & Service Tax (SGST)	0	0	171.39 100	405.72 (45.44)	454.89 46.88
State Excise	142.08 (25.07)	156.24 23.94	150.47 21.86	183.09 (20.50)	207.15 21.35
Taxes on Vehicles	22.36 -3.94	24.9 3.82	29.37 4.27	33.11 3.71	41.08 4.23
Stamps and Registration fees	8.51 -1.5	12.57 1.93	13.57 1.97	14.95 1.67	13.30 1.37
Land Revenue	1.85 -0.33	6.39 0.98	7.44 1.08	9.09 1.02	4.40 0.45
Other Taxes on Income and Expenditure	7.92 -1.4	7.82 1.2	8.04 1.17	15.63 1.75	0.00 0.00
Other Taxes	58.38 -10.3	79.82 12.23	58.4 8.48	43.13 4.83	51.96 5.35
(ii) Non Tax Revenue	412.99 (10.91)	451.64 9.8	654.38 12.55	657.78 11.11	693.40 14.32
(iii) State's share of Union taxes and duties	1,870.28 (49.42)	2,069.19 44.88	2,634.66 50.54	2794.67 47.2	2295.56 47.42
(iv) Grants in aid from Government of India	934.20 (24.69)	1,436.91 31.17	1,235.42 (23.70)	1574.99 (26.60)	881.90 18.22
<i>2. Miscellaneous Capital Receipts</i>	-				0.00
<i>3. Recoveries of Loans and Advances</i>	1.38 (0.04)	1.37 0.03	0.91 0.02	1.77 0.03	0.30 0.01
4. Total Revenue and Non debt Capital Receipts (1+2+3)	3,785.67 (85.25)	4,611.67 85.48	5,213.70 (83.19)	5922.13 (83.80)	4841.57 85.32
5. Public Debt Receipts	654.88 (14.75)	783.34 14.52	1,053.46 (16.81)	1145.21 (16.20)	833.21 14.68
Internal Debt (excluding Ways and Means Advances and Overdrafts)	652.05 (99.57)	776.61 99.14	1,050.93 (99.76)	1140.09 (99.55)	819.36 98.34
Net transactions under Ways and Means Advances and Overdrafts	-	0.00	0.00	0.00	0.00
Loans and Advances from Government of India	2.83 (0.43)	6.73 0.86	2.53 (0.24)	5.12 (0.45)	13.85 1.66
6. Total Receipts in the Consolidated Fund (4+5)	4,440.55 (38.43)	5,395.01 45.99	6,267.16 (45.76)	7067.34 (46.84)	5674.78 38.70
<i>7. Contingency Fund Receipts</i>	0.00(0.00)	0.00(0.00)	0.00(0.00)	0.00(0.00)	0.00
<i>8. Public Account Receipts(Gross)</i>	7114.68 (61.57)	6,335.06 (54.01)	7,429.63 (54.24)	8022.31 (53.16)	8987.23 61.30
8A. Public Account Receipts(Net)(8-19)	248.8	89.19	308.77	183.66	465.77

Particulars	2015-16	2016-17	2017-18	2018-19	2019-20
9. Total Receipts of the State (6+7+8)	11,555.23	11,730.08	13,696.79	15089.7	14662.01
9A. Total Receipts of the State (net)(6+7+8A)	4,689.35	5,484.20	6,575.93	7251	6140.55
Part B. Expenditure/ Disbursement					
10. Revenue Expenditure	3,644.58	3,788.08	4,151.85	5226.57	6185.08
	(84.65)	-83.71	(73.15)	(79.62)	89.34
Plan	1,270.68 (34.86)	1,250.98 -33.02	Not Applicable		
Non Plan	2,373.9 (65.14)	2,537.10 -66.98			
General Services (including interest payments)	1,243.80 (34.13)	1,420.77 -37.51	1,528.13 (36.81)	1960.24 (37.51)	2419.77 39.12
Social Services	1,236.19 (33.92)	1,335.07 -35.24	1,532.15 (36.90)	2071.77 (39.64)	2253.69 36.44
Economic Services	1,125.79 (30.89)	976.61 -25.78	1,028.25 (24.77)	1128.16 (21.59)	1427.76 23.08
Grants-in-aid and contributions	38.8 -1.06	55.63 -1.47	63.32 -1.53	66.4 -1.27	83.86 1.36
11. Capital Expenditure	633.98	720.29	1,506.78	1291.31	720.61
	(14.72)	-15.92	(26.55)	(19.67)	10.41
Plan	633.98 -100	720.29 -100	Not Applicable		
Non Plan	0	0			
General Services	63.97 -10.09	71.18 -9.88	149.76 -9.94	72.71 (5.63)	128.85 17.88
Social Services	200.80 (31.67)	243.21 -33.77	534.53 -35.47	363.45 (28.15)	265.76 36.88
Economic Services	369.21 (58.24)	405.89 -56.35	822.49 -54.59	855.15 (66.22)	326.00 45.24
12. Disbursement of Loans and Advances	27.03	17	16.95	46.57	17.06
	-0.63	-0.38	-0.3	(0.71)	0.25
13. Total (10+11+12)	4,305.59	4,525.37	5,675.58	6564.45	6922.75
	(95.64)	94.84	94.31	94.58	94.36
14. Repayments of Public Debt	196.13	246.26	342.63	375.88	413.78
	(4.36)	-5.16	-5.69	(5.42)	5.64
Internal Debt (excluding Ways and Means Advances and Overdrafts)	186.16 (94.92)	236.05 -95.85	332.49 -97.04	365.44 (97.22)	403.13 97.43
Net Transactions under Ways and Means Advances and Overdraft	-	-	-		
Loans and Advances from Government of India	9.97(5.08)	10.21 -4.15	10.14 -2.96	10.44 (2.78)	10.65 2.57
15. Appropriation to Contingency Fund	-	0	0	0	0
16. Gross Expenditure on Lotteries	-	0	0	0	0
17. Total disbursement out of Consolidated Fund (13+14+15 +16)	4,501.72	4,771.63	6,018.21	6940.33	7336.53
	(39.60)	(43.31)	(45.81)	(46.96)	(46.26)
18. Contingency Fund disbursements	0	0.31 0	(-) 0.31 0	0	0.00 0.00
19. Public Account disbursements	6,865.88 (60.40)	6,245.87 -56.69	7,120.86 -54.19	7838.63 (53.04)	8521.46 53.74
20. Total disbursement by the State (17+18+19)	11,367.60	11,017.81	13,138.76	14779	15857.99

Particulars	2015-16	2016-17	2017-18	2018-19	2019-20
Part C: Deficits					
21. Revenue Deficit (-)/Revenue Surplus (+) (1-10)	139.71	822.22	1,060.94	693.79	-1343.81
22. Fiscal Deficit (-)/Fiscal Surplus (+) (4-13)	(-)519.92	86.3	-461.88	-642.32	-2081.18
23. Primary Deficit (-)/ Primary Surplus (+)(22-24)	(-)257.85	410.69	-99.71	-209.27	-1571.50
Part D: Other data					
24. Interest Payments (included in revenue expenditure)	262.07	324.39	362.17	433.05	509.68
25. Financial Assistance to Local Bodies etc.	317.78	304.9	369.27	411.39	184.83
26. Ways and Means Advances/Overdraft availed (days)	-	-	-	-	0.00
27. Interest on Ways and Means Advances/Overdraft	-	-	-	-	0.00
28 Gross State Domestic Product	18,034	20687	25971	28723	32496
29. Outstanding Fiscal Liabilities (year end)	3,961.16	4,671.18	5,451.04	6,335.06	7400.66
30. Outstanding Guarantees (beginning of year) (including interest)	112.14	89.17	441.49	425.45	3455.04
31. Maximum amount Guaranteed (year end)	156.7	517.9	648.71	3849.19	3941.97
32. Number of Incomplete Projects	265	413	146	201	233
33. Capital blocked in Incomplete Projects	1,080.92	717.78	302.96	666.41	644.37
Part E: Fiscal Health Indicators					
I Resource Mobilisation					
Revenue Receipts/GSDP	0.21	0.22	0.20	0.21	0.15
Own Tax Revenue/GSDP	0.03	0.03	0.03	0.03	0.03
Own Non-Tax Revenue/GSDP	0.02	0.02	0.03	0.02	0.02
State's share in Central taxes and Duties/GSDP	0.11	0.10	0.10	0.10	0.07
II Expenditure Management					
Total Expenditure/GSDP	0.24	0.22	0.22	0.23	0.21
Total Expenditure/Revenue Receipts	1.14	0.98	1.09	1.11	1.43
Revenue Expenditure/Total Expenditure	0.85	0.84	0.73	0.8	0.89
Expenditure on Social Services/Total Expenditure	0.33	0.35	0.36	0.37	0.36
Expenditure on Economic Services/Total Expenditure	0.35	0.31	0.33	0.3	0.25
Capital Expenditure/Total Expenditure	0.15	0.16	0.27	0.2	0.10
Capital Expenditure on Social and Economic Services/Total Expenditure.	0.13	0.14	0.24	0.19	0.09
III Management of Fiscal Imbalances (in per cent)					
Revenue deficit (surplus)/GSDP	0.77	3.97	4.09	2.42	-4.14
Fiscal deficit/GSDP	-2.88	0.42	-1.78	-2.24	-6.40
Primary Deficit (surplus) /GSDP	1.43	1.99	-0.38	-0.73	-4.84
Revenue Deficit(surplus) /Fiscal Deficit	-26.87	952.75	-229.70	-108.01	64.57
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	0.22	0.23	0.21	0.22	0.23
Fiscal Liabilities/RR	1.05	1.01	1.05	1.07	1.53
V Other Fiscal Health Indicators					
Return on Investment (₹ in crore)	12.7	2.01	2.92	4.38	3.06
Balance from Current Revenue (₹ in crore)	562.68	713.01	NA**	--	--
Assets/Fiscal Liabilities	2.74	2.63	2.64	2.53	

Appendix – 2.1A: Abstract of Receipts & Disbursement
(Reference Paragraph 2.2)

Receipts				Disbursements			
2018-19			2019-20	2018-19			2019-20
Section A: Revenue							
5,920.36	I-Revenue Receipts		4841.27	5,226.57	I-Revenue Expenditure		6185.08
892.92	Tax revenue	970.41		1,960.24	General Services	2419.77	
657.78	Non-tax revenue	693.4		2,071.77	Social Services	2253.69	
2,794.67	State's share of Union Taxes	2295.56		994.64	Education, Sports, Art and Culture.	1326.98	
1,574.99	Grants-in-aid	881.90		316.24	Health and Family Welfare	386.12	
	Non-Plan Grants	0		431.06	Water Supply, Sanitation, Housing and Urban Development	258.8	
-0.30	Grants for State Plan Schemes	0		15.47	Information and Broadcasting	11.52	
4.49	Grants for Centrally Sponsored Plan Schemes	-0.48		69.61	Welfare of Scheduled Caste, Scheduled tribes and Other Backward Classes	58.89	
	Grants for Special Plan Schemes	0		8.35	Labour and Labour Welfare	11.22	
1,147.81	Grants for Centrally Sponsored Schemes	609.52	St. 3	206.70	Social Welfare and Nutrition	175.9	
125.86	Grants for Finance Commission	76.5		29.70	Others	24.26	
297.13	Other Grants	196.36		1,128.16	Economic Services	1427.76	
				427.69	Agriculture and Allied Activities	489.36	
				140.78	Rural Development	181.53	
				0.13	Special Areas Programmes	0.74	
				30.96	Irrigation and Flood Control	40.94	
				205.27	Energy	285.17	
				37.82	Industry and Minerals	47.6	
				227.67	Transport	320.11	
				11.27	Science Technology and Environment	9.35	
				46.57	General Economic Services	52.94	
				66.40	Grants in Aid and Contribution	83.86	
-	II-Revenue deficit carried over to Section- B	-	1343.81	693.79	II-Revenue surplus carried over to Section-B		

Receipts				Disbursements			
2018-19			2019-20	2018-19			2019-20
5920.36			6185.08	5920.36			6185.08
	Section-B						
2994.87	III-Opening Cash balance including Permanent Advances and Cash Balance Investment		3280.55	1291.31	III-Capital Outlay		720.61
0	IV-Miscellaneous Capital receipts		0	72.71	<i>General services</i>	128.85	
				363.45	<i>Social Services</i>	265.76	
				70.03	<i>Education, Sports, Art and Culture</i>	41.54	
				90.67	<i>Health and Family Welfare</i>	39.07	
				185.03	<i>Water Supply, Sanitation, Housing and Urban Development</i>	174.16	
				0	<i>Information & Broadcasting</i>	0	
				10.3	<i>Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes</i>	5.22	
				7.42	<i>Social Welfare</i>	5.77	
				0	<i>Others</i>	0	
				855.15	<i>Economic Services</i>	326	
				13.46	<i>Agriculture and Allied Activities</i>	5.04	
				5.34	<i>Rural Development</i>	0.42	
				37.06	<i>Special Areas Programmes</i>	21.73	
				51.88	<i>Irrigation and Flood Control</i>	0.82	
				63.58	<i>Energy</i>	20.41	
				0.67	<i>Industry and Minerals</i>	7.47	
				628.57	<i>Transport</i>	240.3	
				0	<i>Science and Environment</i>	0	
				54.59	<i>General Economic Services</i>	29.81	
1.77	V-Recoveries of Loans and Advances		0.3	46.57	IV- Loans and Advances Disbursements		17.06
693.79	VI-Revenue Surplus brought down			0	V-Revenue deficit brought down		1343.81

Receipts				Disbursements			
2018-19			2019-20	2018-19			2019-20
1145.21	VII-Public Debt Receipts		833.21	375.88	VI-Repayment of Public Debt		413.78
0	External debt				External debt	0	
1140.09	Internal Debt other than Ways and Means Advances and Overdraft	819.36		365.44	Internal Debt other than Ways and Means Advances and Overdraft	403.13	
0	Net transaction under Ways and Means Advances including Overdraft	0		0	Net transaction under Ways and Means Advances including Overdraft	0	
5.12	Loans and Advances from Central Government	13.85		10.44	Repayment of Loans and Advances to Central Government	10.65	
0	VIII-Amount transferred to Contingency Fund		0	0	VII-Expenditure from Contingency Fund	0	
7997.31	IX-Public Account Receipts		8987.23	7,838.63	VIII-Public Account Disbursements		8521.46
323.01	Small Savings and Provident fund	391.67		229.08	Small Savings and Provident Funds	234.46	
181.57	Reserve Funds	540.81		121.36	Reserve Funds	84.35	
4974.75	Suspense and Miscellaneous	6135.86		4,855.09	Suspense and Miscellaneous	6249.59	
2185.73	Remittance	1394.92		2,316.37	Remittances	1510.78	
332.25	Deposits and Advances	523.97		316.73	Deposits and Advances	442.28	
				3,280.56	IX- Cash balance at the end		2084.57
				-	Cash in Treasuries and Local Remittances	0	
				120.27	Deposits with Reserve Bank/other Bank	381.18	
				1.40	Departmental Cash Balance including permanent Advances	1.41	
				3,158.89	Cash Balance Investment and Investment from Earmarked Funds.	1701.98	
12832.95	Total		13101.29	12832.95	Total		13101.29

Appendix 2.1B

(Reference Paragraph no. 2.2)

Summarised Financial Position of the Government of Sikkim as on 31 March 2020

(₹ in crore)

As on 31.03.2019	Liabilities		As on 31.03.2020
4,888.77	Internal Debt		5305.00
4,416.22	Market Loans bearing Interest	4895.00	
0.00	Market Loans not bearing Interest	0.00	
73.14	Loans from Life Insurance Corporation of India	62.95	
399.41	Loans from other Institutions	347.05	
0.00	Overdrafts from Reserve Bank of India	0.00	
97.52	Loans and Advances from Central Government		100.73
0.43	Non-Plan Loans	0.30	
94.63	Loans for State Plan Schemes	98.30	
0.77	Loans for Centrally Sponsored Plan Schemes	0.66	
1.24	Other Loans	1.02	
0.45	Centrally Sponsored Scheme	0.45	
1.00	Contingency Fund		1.00
1,005.65	Small Savings, Provident Funds, etc.		1162.86
279.81	Deposits		361.50
566.20	Reserve Funds		1022.66
330.92	Suspense and Miscellaneous Balances		217.19
274.19	Remittance Balances		158.33
8,554.44	Surplus on Government Accounts Last year balance		7210.61
	Add Revenue Surplus		
15,998.50	Total		15539.88
	Assets		
12,479.61	Gross Capital Outlay on Fixed Assets		13200.22
105.46	Investments in shares of Companies, Corporations, etc.	104.16	
12,374.15	Other Capital Outlay	13096.06	
237.30	Loans and Advances -		254.06
1.03	Advances		1.03
3,280.56	Cash		2084.57
120.27	Deposits with other Bank	381.18	
0.00	Cash in Treasuries and Local Remittances	0	
0.00	Deposits with Reserve Bank	0	
0.95	Departmental Cash Balance	0.95	
0.45	Permanent Advances	0.46	
2,656.00	Cash Balance Investments	1149.90	
502.89	Earmarked funds Investment	552.08	
15998.50	Total		15539.88

Appendix 2.2

(Reference: Paragraph 2.3.2 & 2.3.2.2)

Tax and Non-Tax Revenue Collected during 2015-20

(₹ in crore)

Sl. No.	Head of Revenue	2015-16		2016-17		2017-18		2018-19		2019-20		Percentage of increase (+) or decrease (-) in 2019-20 over 2018-19	
		BE	Actual	BE	Actual	BE	Actual	BE	Actual	BE	Actual	BE	Actual
	<i>Tax Revenue</i>												
1	Sales Tax/Value Added Tax	300	325.7	361	364.82	388.26	249.66	154	188.2	200	197.6	29.87	5.01
2	Sikkim Goods & Services Tax	-	-	-	-	0	171.39	363.65	405.72	660	454.9	81.49	12.12
3	Taxes on Income and Expenditure other than Corporation Tax	8.51	7.92	9	7.82	10	8.04	10	15.63	15	15.17	50.00	-2.94
4	State Excise	135	142.1	144.45	156.24	155	150.47	158.54	183.09	237	207.2	49.49	13.14
5	Stamps and Registration Fees	7.64	8.51	7.64	12.57	7.82	13.58	13.34	14.95	16.14	13.3	20.99	-11.04
6	Taxes on Vehicles	21.07	22.36	24	24.9	28.5	29.37	31.05	33.11	49.16	41.08	58.33	24.07
7	Other Taxes and Duties on Comm and Services	81.26	58.38	93.07	79.82	72.84	58.4	32.63	43.13	44.32	36.79	35.83	-14.70
8	Land Revenue	6.89	1.85	6.89	6.39	7.09	7.44	7.1	9.09	8.6	4.4	21.13	-51.60
	Total	560.37	566.8	646.05	652.56	669.51	688.33	770.31	892.92	1230	970.4	59.70	8.68
	<i>Non-tax Revenue</i>												
1	Power	125.1	147.7	140.1	170.04	160.1	310.26	190.1	269.44	320.1	256.4	68.39	-4.85
2	Interest Receipts	31.21	72.52	37.21	78.38	50.41	114.76	50.41	125.33	96.99	143.8	92.40	14.75
3	Police	55.35	61.68	52.42	41.43	52.74	45.39	57.11	46.64	88.12	86.77	54.30	86.04
4	Road Transport	39.35	41.55	47	48.71	55	52.08	59	53.96	65	57.1	10.17	5.82
5	Forestry and Wild Life	12.06	12.79	12.06	16.02	13.5	14.21	13.5	17.53	18.5	15.78	37.04	-9.98
6	Other Adm Services	10.4	7.3	2.38	9.32	4.83	5.3	7.79	5.04	23.23	12.65	198.20	150.99
7	Public Works	6.83	4.25	4.22	8.65	4.37	15.38	4.59	28.01	21.75	23.13	373.86	-17.42
8	Plantations	5.18	3.86	5.18	5.21	5.18	2.19	7	2.41	2.5	2	-64.29	-17.01
9	Water Supply and Sanitation	3.99	3.8	4.26	4.04	5	4.88	10	4.23	8	4.92	-20.00	16.31

Sl. No.	Head of Revenue	2015-16		2016-17		2017-18		2018-19		2019-20		Percentage of increase (+) or decrease (-) in 2019-20 over 2018-19	
		BE	Actual	BE	Actual	BE	Actual	BE	Actual	BE	Actual	BE	Actual
10	Tourism	3.14	3.96	3.8	5.42	4.5	5.14	4.64	6.16	10	11.67	115.52	89.45
11	Medical and Public Health	2.5	2.15	2.5	2.59	2.5	2.11	2.5	2.37	5.75	2.48	130.00	4.64
12	Other Rural Development Programmes	1.5	0.94	1.5	0.51	1.5	0.91	1.5	0.98	1.65	0.31	10.00	-68.37
13	Stationery and Printing	2.03	1.83	1.81	2.16	1.85	3.08	1.95	1.52	3.1	2.6	58.97	71.05
14	Crop Husbandry	0.91	0.7	0.91	0.57	0.91	0.34	0.63	0.37	0.69	0.68	9.52	83.78
15	Education,	1.17	1.16	1.12	2.05	1.15	2.32	1.17	2.32	1.32	3.55	12.82	53.02
16	State Lotteries	Gross	-	-	-	-	-	-	-	-	-	-	-
		Net	37.4	20.02	33.55	45	50	55.03	55	-10	40	40.1	-27.27
17	Others	12.2	26.79	12.24	11.54	12.92	21	15.03	33.65	27.85	29.47	85.30	-12.42
	Total	350.36	413	362.26	451.64	426.46	654.38	481.92	657.78	734.6	693.4	52.42	5.42
	Grand Total	910.73	979.8	1,008.31	1,104.20	1,095.97	1,342.71	1252.23	1550.7	1965	1664	56.90	7.29

Appendix 2.3

(Reference: Paragraph 2.4.3.2 (i))

Statement showing Investment at the end of 2019-20

(₹ in lakh)

Sl. No.	Name of the Companies/Corporations	Amount
Statutory Corporations		
1	State Bank of Sikkim	53.38
2	Sikkim Mining Corporation	611.50
3	State Trading Corporation of Sikkim	148.88
Companies		
4	Sikkim Time Corporation	1371.54
5	Sikkim Industrial Development and Investment Corporation	1582.50
6	Sikkim Livestock Development Corporation	22.00
7	Sikkim Livestock Development and Processing Corporation	35.00
8	Sikkim Tourism Development Corporation	704.87
9	Sikkim Power Development Corporation	1786.16
10	Sikkim SC/ST/OBC Finance Development Corporation	495.59
11	Sikkim Jewels Ltd.	1154.03
12	Sikkim Distilleries Ltd.	243.34
13	Star Cinema	1.75
14	Denzong Cinema	1.75
15	Sikkim Flour Mills Limited	265.09
16	Cold Storage	27.90
17	Indian Telephone Industries	25.94
18	Ginger Processing Plant	1.00
19	Investment in B.O.G.Ltd.	14.03
20	Chanmari Workshop and Automobiles Ltd.	30.00
21	M/S Sikkim Precision Industries Ltd	430.00
22	Sikkim Himalayan Orchid Ltd.	16.00
23	Sikkim Flora Ltd.	15.00
24	Sikkim Handloom & Handicrafts	102.40
25	Joint Ventures	42.92
26	Wood Working Centre, Singtam	1.02
27	Food Security & Agri. Dev. Deptt. and Indian Farmers Fertilizer Co-operative Ltd. IFFCO	12.25
28	Sikkim SC/ST/OBC Development Corporation (SABCCO)	59.00
Bank and Co-operative Societies		
29	State Bank of India	0.26
30	Sikkim Marketing Federation (SIMFED)	93.83
31	Sikkim Consumer's Co-operative Society	5.00
32	Multipurpose Co-operative Society	60.00
33	Denzong Agricultural Cooperative Society Ltd (DACS)	50.00
34	Nayuma Women's Cooperative Society Ltd	15.00
35	Investment in Sikkim State Co-operative Bank (SISCO)	935.60
36	Sikkim Dairy Co-operative Society (Sikkim Milk Union)	2.00
37	Sang Martam Tea growers C S Ltd	1.00
Total		10417.53

Appendix 2.4

(Reference: Paragraph 2.4.3.2 (iii))

**Delay in completion/adoption of Accounts by the Board of Directors
Accounts pending finalisation as on September 2020**

OB arrear (internal arrears)	Addition during the month				Clearance/audited/Return			CB arrears (internal arrears) (a+e-h)	
	A	B	C	D	E	F	G		H
	Internal Arrear					External Arrear ⁶			
Sl. No.	Name of PSUs	Years upto which Annual Accounts with Board adoption received	Years up to which audit conducted/NR C issued	Years for which audit Due	No. of A/Cs received but not audited	Years for which annual A/c to be received from the organization	No. of A/Cs to be received from the organization	Years upto which SAR issued to the Govt (printed SAR)	
Entities registered under Sikkim Registration of Companies Act & audit entrusted under section 20 (1) of CAG (DPC) Act									
1.	SPDCL (Poultry)	2009-10 to 17-18	2008-09	2009-10 to 17-18	9	18-19 to 19-20	2	NA	
2.	SHL	2009-10 to 17-18	2008-09	2009-10 to 17-18	9	18-19 to 19-20	2	NA	
3.	SLPDC	13-14	2012-13	13-14	1	14-15 to 19-20	6	NA	
4.	SABCCO	15-16	2014-15	2015-16	1	16-17 to 19-20	4	2014-15	
5.	SIDICO	18-19	2017-18	2018-19	1	19-20	1	NA	
6.	SPDCL (Power Dev)	18-19	2018-19	-	0	19-20	1	NA	
7.	STDC	16-17	2016-17	-	0	17-18 to 19-20	3	NA	
8.	SPICL	19-20	2019-20	-	0	-	0	NA	
9	SHHDCC ⁷ (Handloom)	13-14 to 14-15	-	2013-14 to 2014-15	2	2015-16 to 2019-20	5	NA	
Entities created prior to the merger of Sikkim to India and audit entrusted under section 19(3) of CAG (DPC) Act									
10.	SBS	2018-19	2018-19	-	-	19-20	1	2016-17	
11.	STCS	2018-19	2018-19	-	-	19-20	1	2016-17	
12.	GFPF	2018-19	2017-18	2018-19	1	19-20	1	NA	
13.	TEMI TEA	2017-18	2017-18	-	0	18-19 to 19-20	2	NA	
Entities registered under Indian Companies Act, 2013/1956 and audit entrusted under section 19 (1) of CAG (DPC) Act									
14.	TUL	2018-19	2018-19	-	0	19-20	1	NA	
15.	TPTL	2019-20	2018-19	2019-20	1	-	0	NA	
16.	NSCL	2018-19	2018-19	-	0	19-20	1	NA	
17.	GSCL	2018-19	2017-18	2018-19	1	19-20	1	NA	
T=17	PSUs Total						32		

⁶ Due Date of submission of Annual Accounts of SAB/CAB is 30th June and Companies/Corporation is 30th Sep of every year.

⁷ Being new units entrusted (2013-14 to 2017-18) by Government of Sikkim vide letter no.1002/SHHDC Ltd., Dated: - 06/08/2020, Annual Account for periods 2013-14 to 2018-19 was furnished to this office. However, the Board approval in respect of annual account for the years 2013-14 & 2014-15 were only furnished by the Corporation.

Appendix 2.5
(Reference to para no. 2.4.3.2 (iv))

Statement Showing Details of Year-Wise Incomplete Works as on 31 March 2020

(₹ in lakh)

Sl. No.	Department	Name of the project/works	Estimated cost of work	Date of Sanction	Year of Commencement	Target of Completion	Physical progress of the work as on 31 st March 2020 (in %)	Progressive expenditure at the end of year 2019-20
	Prior to 2011-12							
1	Education	Establishment of Govt. Degree College at Rungdung, Rhenock, East	1594.96	2009	2009	15.02.11	85	1366.41
2	Education	Const. of MPH cum 12RSB at Mangalbaria SSS, West	243.60	2009	2009	31.03.2011	97	200.89
			1838.56					1567.3
	2011-12							
1	Urban Development	Construction of State of Art Entry Gate @ Rangpo	610.24	2011	2011	17.01.12	20	99.32
2	Building	Construction of Community Centre at Jorethang South Sikkim	581.04	18.06.09	2009-2010	31.03.2012	84	319.90
3	Urban Development	Improvement work at Mintogang and construction of RCC retaining wall along JN Road (Phase-II)	375.51	2010	2010	31.03.2012	70	248.09
			1566.79					667.31
	2012-13							
1	Urban Development	Intergated Slum Development-Housing and Basic Amneties at a Nayabazar town	1261.25	2011	2011	27.12.12	100	0
2	Education	Construction of Clsaa - III Staff qtr at Hee-Gyatthang SSS, North	76.05	2012	2012	19.02.13	62	29.70
3	Education	Const.of MPH cum Classrooms at Lachung SS, North	250.47	2011	2011	31.03.2013	60	65.14
4	Education	Construction of 6RSB at Pacheykhani	54.11	2012	2012	25.03.13	100	36.43
5	Education	Construction of Auditorium Hall at Nondugaon SS, South	49.99	2012	2012	05.03.13	100	38.16
6	Education	Construction of MPH at Lingee SS, South	59.98	2012	2012	11.03.13	100	37.19
7	Building	Construction of Security Boundary fencing at Raj Bhawan	750.61	28.11.11	2011-12	31.03.2013	65	525.62

Sl. No.	Department	Name of the project/works	Estimated cost of work	Date of Sanction	Year of Commencement	Target of Completion	Physical progress of the work as on 31 st March 2020 (in %)	Progressive expenditure at the end of year 2019-20
8	Agriculture	Construction of VLW Centre, Hee Gyathang, North Sikkim	36.00	14.02.12	2012	31.03.2013	100	35.25
9	Education	Establishment of Polytechnic College at Yangthang West	1230.00	2011	2011	31.03.2013	60	405.94
			3768.46					1173.43
	2013-14							
1	Education	Construction of 4RSB at Jholungay PS South	32.71	2012	2012	19.04.13	82	27.61
2	Education	Construction of MPH at Rateypani South	51.78	2012	2012	19.04.13	45	12.00
3	Education	Construction of MPH at Lingmoo SSS South	61.10	2012	2012	04.06.13	100	44.95
4	Education	Construction of Auditorium at Rangpo Mining SS, East	53.84	2012	2012	23.09.13	70	44.26
5	Urban Development	Improvement & Modification of Inner Road at Gangtok	4344.44	2011	2011	11.12.13	80	3590.20
6	Education	Construction of 4RSB at L/Aasangthang, South	33.66	2013	2013	03.03.14	80	24.05
7	Education	Construction of MPH cum 12 RSB at Sadam SSS, South	308.51	2012	2012	31.03.2014	50	110.95
8	Building and Housing	Special face lifting furniture furnishing and other allied works for Residential & Non Residential Govt. Building	252.00	2014	2014	31.03.2014	100	150.00
			5138.04					4004.02
	2014-15							
1	Education	Construction of MPH cum 12 RSB at Assam lingzey SSS, East	239.11	2012	2012	30.09.14	88	215.35
2	Education	Const.of Women Hostel at CCCT Chisopani	100.00	2013	2013	17.11.14	100	90.00
3	Education	Construction of 8 RSB at Tareng PS, North	60.20	2012	2012	30.03.15	100	41.54
			399.31					346.89
	2015-16							
1	Education	Construction of 6RSB at TNA, GTK, East	54.22	2012	2012	30.9.2015	50	45.95
2	Education	Construction of Auditorium at Runtak SSS East	54.59	2012	2012	30.9.2015	92	21.56
3	Education	Construction of Auditorium at Lower Samdong SS East	54.59	2012	2012	30.9.2015	100	43.50
4	Education	Construction of Girls Hostel at Khamdong, East	81.99	2012	2012	30.9.2015	100	67.11

Sl. No.	Department	Name of the project/works	Estimated cost of work	Date of Sanction	Year of Commencement	Target of Completion	Physical progress of the work as on 31 st March 2020 (in %)	Progressive expenditure at the end of year 2019-20
5	Urban Development	Upgradation of Melli bazar South Sikkim	3637.00	2014	2014	07.10.15	78	2490.40
6	Education	Construction of MPH at Rong SS, South	55.63	2012	2012	31.12.15	90	45.77
7	Education	Construction of 4RSB at Sumin Lingzey SS, East	50.75	2015	2015	09.02.16	100	29.01
8	Education	Construction of 6RSB at Borong SS, South	61.99	2015	2015	28.02.16	100	42.48
9	Education	Vertical Extension for MPH at Temi SSS, South	72.08	2015	2015	15.02.16	66	26.58
10	Building and Housing	Const. Of DGP's bungalow at Gangtok	430.33	15.09.14	2014	31.03.2016	72	287.12
11	Education	Construction of 4RSB at Kateng Dingtar PS, South	45.50	2014	2014	08.03.16	60	16.42
12	Education	Construction of 4RSB at Amalay PS, South	43.99	2014	2014	05.03.16	55	17.75
13	Education	Construction of 4RSB at Sada PS, South	14.19	2014	2014	09.03.16	100	11.09
14	Education	Construction of 6RSB at Kamarey JHS PS, South	59.17	2014	2014	08.03.16	90	36.39
15	Building and Housing	Construction of Chief Secretary's bungalow at Gangtok	419.00	15.9.14	2014	31.03.2016	70	287.37
16	Education	Construction of Class-III Quarter at Bermiok Tokal SSS, South	73.35	2014	2014	05.03.16	58	38.77
17	Building and Housing	Construction of Speaker's bungalow at Gangtok	841.18	15.09.14	2014	31.03.2016	45	185.55
18	Irrigation	Sik 25	1380.00	2011-12	2012-13	31.03.2016	100	507.00
19	Irrigation	Sik 26	1466.00	2011-12	2012-13	31.03.2016	100	524.00
20	Irrigation	Sik 27	4625.00	2011-12	2012-13	31.03.2016	75	1495.00
21	Irrigation	Sik 28	466.99	2011-12	2012-13	31.03.2016	100	109.74
22	Education	Vertical Extension of 3RSB at Phalidara JHS, South	20.58	2014	2014	09.03.16	100	17.47
			14008.12					6346.03
	2016-17							
1	Police	Construction of 2nd & 3rd IR Bn Hq at Mangley, South Sikkim	1775.40	2014	2014	3.9.2016	89	1340.00
2	Education	Construction of 6RSB at Topung PS under Yuksam Tashiding Constituency	64.37	2017	2017	10.09.16	95	51.50

Sl. No.	Department	Name of the project/works	Estimated cost of work	Date of Sanction	Year of Commencement	Target of Completion	Physical progress of the work as on 31 st March 2020 (in %)	Progressive expenditure at the end of year 2019-20
3	Education	Construction of 4RSB at Parengaon PS, West	49.65	2014	2014	8.2017	100	37.43
4	Education	Construction of Auditorium at Sang, East	82.74	2015	2015	01.01.17	100	67.88
5	Education	Construction of 12RSB at Temi SSS, South	136.50	2015	2015	08.02.17	100	121.20
6	Urban Development	Upgradation & Extension of road from ICAR gate to NHPC turing, 5th mile Tadong	206.64	2009	2009	05.02.17	95	148.76
7	Education	Construction of 4RSB at Karjee PS, South	47.72	2015	2015	11.03.17	60	3.41
8	Education	Construction of 4RSB at Malling PS North	50.78	2013	2013	31.03.17	70	46.16
9	Education	Construction of 4RSB at Nampatam PS North	52.10	2013	2013	31.03.17	80	34.18
10	Education	Construction of 4RSB at Simkharka PS South	32.00	2015	2015	31.03.17	35	13.60
11	Education	Construction of 4RSB at Suntaley Makerzung PS, South	33.13	2014	2014	31.03.17	60	9.15
12	Education	Construction of 4RSB cum MPH at Chungthang SS North	94.97	2011	2011	31.03.17	93	58.13
13	Education	Construction of 6RSB at Manul JHS North	83.56	2011	2011	31.03.17	99	74.35
14	Education	Construction of 6RSB at Namphok SS, South	60.95	2015	2015	31.03.2017	86	34.87
15	Education	Construction of 8RSB at Singhik SS North	142.96	2011	2011	31.03.17	95	139.83
16	Education	Construction of Auditorium at Kewzing, South	66.25	2015	2015	11.03.17	100	66.25
17	Education	Construction of Auditorium to NTL vok SS South	66.03	2013	2013	13.03.17	80	46.62
18	Education	Construction of Basketball court, vertical extension of Annex block, approach road to ground, const. of reservoir tank, upgradation of play field & const. of car park at GDC Tadong, East	324.59	2010	2010	31.3.17	62	184.62
19	Building and Housing	Construction of Composite Check Post at Reshi	586.68	02.03.15	2015	31.03.2017	29	115.53
20	Education	Construction of MPH cum 12 RSB at Bermionk Tokal SSS, South	206.37	2008	2008	31.03.17	100	198.41
21	Education	Renovation & special repair of staff qtr CI-III 16 units, CI-IV 8 units at GDC Tandong, East	25.20	2010	2010	31.3.17	95	16.80
22	Education	Renovation & special repair of staff qtr3 Block 18 units at GDC Tadong, East	54.55	2010	2010	31.3.17	90	20.28

Sl. No.	Department	Name of the project/works	Estimated cost of work	Date of Sanction	Year of Commencement	Target of Completion	Physical progress of the work as on 31 st March 2020 (in %)	Progressive expenditure at the end of year 2019-20
23	Education	Restoration of 4RSB at Aritar SS East	45.68	2015	2015	31.03.17	95	30.85
24	Education	Restoration of 6RSB at Jhusing PS North	52.19	2013	2013	31.03.17	98	36.47
25	Education	Restoration of 6RSB at Shipgyar, North	52.59	2015	2015	31.03.17	98	36.06
26	Education	Vertical Extension of 2RSB at Denchung JHS, South	15.49	2015	2015	31.03.2017	80	4.91
			4409.09					2937.25
	2017-18							
1	Urban Development	Construction of Kissan Bazar at Namchi	2826.00	2013	2013	24.04.17	98	1586.57
2	Education	Const. of Women Hostel at ATTC Bardang	100.00	2013	2013	30.06.17	100	97.65
3	Education	Construction of 4RSB at Rankey PS, South	43.27	2015	2015	15.06.17	100	31.64
4	Education	Construction of 9RSB at Raley JHS, East	88.44	2015	2015	11.06.17	100	59.95
5	Education	Construction of Auditorium at TurukSS, South	69.88	2015	2015	15.06.17	92	60.23
6	Education	Construction of MPH cum 12 RSB at Rhenock SSS, East	221.27	2014	2014	30.06.17	100	221.27
7	Education	Construction of 9RSB at lingdok SSS, East	82.45	2015	2015	04.07.17	100	77.39
8	Urban Development	Improvement & Upgradation of Rangpo Bazar	645.66	2015	2015	27.08.17	92	462.49
9	Education	Construction of Auditorium at Uttarey, West	52.16	2012	2012	30.09.17	95	46.27
10	Education	Construction of MPH cum 12 RSB at Dikling SSS, East	332.99	2012	2012	30.09.17	89	221.23
11	Education	Construction of 4RSB at Leythang PS, West	31.79	2012	2012	31.12.2017	99	5.47
12	Education	Construction of 4RSB at Lower Takuthang PS, West	36.26	2012	2012	31.12.2017	55	9.82
13	Education	Construction of 4RSB at Reythang PS West	34.00	2012	2012	31.12.2017	80	27.21
14	Education	Construction of 6RSB at Chingthang JHS, West	42.86	2012	2012	31.12.2017	100	25.13
15	Education	Construction of Auditorium at Temburbong SS, West	50.89	2012	2012	31.12.2017	100	28.66
16	Education	Construction of Hostel Building at Kyongsa Girls SSS West	79.51	2012	2012	31.12.2017	90	58.22

Sl. No.	Department	Name of the project/works	Estimated cost of work	Date of Sanction	Year of Commencement	Target of Completion	Physical progress of the work as on 31 st March 2020 (in %)	Progressive expenditure at the end of year 2019-20
17	Education	Construction of MPH cum 12 RSB at Singtam SSS, East	379.23	2012	2012	31.12.17	84	310.31
18	Education	Construction of 5RSB at DeythangJ HS, West	38.00	2014	2014	31.12.17	70	34.74
19	Education	Construction of 4RSB at Suntalay PS, West	45.78	2014	2014	31.12.2017	93	22.94
20	Education	Construction of 6RSB at Khaniserbong SS, West	60.82	2017	2017	31.12.2017	100	49.64
21	Education	Construction of 8RSB at Soreng, West	74.80	2014	2014	31.12.2017	100	67.07
22	Urban Development	Construction of Community Hall @ Tadong	276.51	2014	2014	24.02.18	45	154.90
23	Urban Development	Construction of Foot over bridge from old bridge to Hospital Dara, Singtam	298.05	2017	2017	13.02.18	85	141.65
24	Urban Development	Construction of MPCC at Balbir Goan	201.80	2014	2014	12.02.18	65	143.52
25	Urban Development	Construction of Kissan Bazar at Gangtok	2374.99	2011	2011	28.03.18	87	1123.43
26	Animal Husbandry	Const. Of Veterinary Dispensary at Parrengoan	24.88	6.7.2018	2018	31.03.2018	99	21.62
27	Animal Husbandry	Const. Of Veterinary Dispensary at Kamrang	24.88	6.7.2018	2018	31.03.2018	99	21.62
28	Animal Husbandry	Const. Of Veterinary Dispensary at Pachak	24.88	6.7.2018	2018	31.03.2018	99	16.17
29	Animal Husbandry	Const. Of Veterinary Dispensary at Rakdong - Tintek	24.88	6.7.2018	2018	31.03.2018	99	21.85
30	Education	Construction of Model School at Assam Lingzay, East	1187.82	2014	2014	31.03.18	82	827.66
31	Education	Construction of MPH cum 12 RSB at Pelling SSS, West	275.52	2013	2013	31.03.18	87	193.64
32	Education	Infrastructure Development at Tharpu SSS Soreng-Chaug Constituency West Sikkim	409.50	2017	2017	31.03.2018	20	137.12
			10459.77					6307.08
	2018-19							
1	Urban Development	Construction of Drainage System & Upgradation of road @ Mazigoan, Jorethang	128.70	2008	2018	10.05.18	75	0.00

Sl. No.	Department	Name of the project/works	Estimated cost of work	Date of Sanction	Year of Commencement	Target of Completion	Physical progress of the work as on 31 st March 2020 (in %)	Progressive expenditure at the end of year 2019-20
2	Education	Establishment of Polytechnic College at Mangshila, North	1230.00	2010	2010	30.06.18	78	912.37
3	Education	Const.of Toilet Block, Playground & Volleyball court at thegu	56.82	2017	2017	26.08.18	60	53.81
4	Urban Development	Construction of Community Toilet @ Hee Bazar	18.00	2018	2018	22.10.18	85	0.00
5	Urban Development	Construction of Townhall at Rangpo	189.61	2017	2017	09.10.18	85	75.16
6	Urban Development	Providing footpath with MS railing at Nayabazar	187.19	2018	20108	14.11.18	95	0.00
7	Urban Development	Upgradation of road from Raj Gram, Opp Holy Cross School to Tiny Pearls School, Lr. Tadong	175.82	2017	2017-18	09.12.18	20	50.00
8	Education	Construction of 2RSB at Darap SSS Yangthang Constituency	35.00	2017	2017	07.01.19	100	31.95
9	Urban Development	Construction of Approach road at Old Palace	342.29	2018	2018	28.02.19	85	267.30
10	Irrigation	32 days HCM tour (under FCRT)	3611.00	2018-19	2018-19	31.03.2019	100	3514.00
11	Urban Development	Beautification of Bazar & Development of Parking @ Sang	207.92	2018	2018	21.03.19	63	0.00
12	Education	Const. 4RSB at Linkey Secondary School	35.00	2017	2017	31.03.2019	25	11.45
13	Education	Const.of 8RSB at Govt.SeniorSec.SchoolMangshila in North Sikkim	145.00	2017	2017	31.03.2019	65	21.60
14	Education	Const.of State Council of Education Research and Training, Burtuk	594.21	2017	2017	31.03.2019	65	161.01
15	Education	Construction of 4RSB at Bhirkuna (CMRF)	40.00	2017	2017	31.03.2019	85	14.71
16	Education	Construction of 4RSB at Kaputhang Primary School	40.00	2017	2017	31.03.2019	70	23.53
17	Education	Construction of 4RSB at Lokdara Primary School	40.00	2017	2017	31.03.2019	50	16.83
18	Education	Construction of 4RSB at Lower Sapung PS under ManeybongDentam Constituency West Sikkim	35.00	2017	2017	31.03.2019	25	0.00
19	Education	Construction of 4RSB at Majgaon under Gyalshing Bermiok Constituency West Sikkim	35.00	2017	2017	31.03.2019	70	0.00

Sl. No.	Department	Name of the project/works	Estimated cost of work	Date of Sanction	Year of Commencement	Target of Completion	Physical progress of the work as on 31 st March 2020 (in %)	Progressive expenditure at the end of year 2019-20
20	Education	Construction of 4RSB at Taza JHS School	40.00	2017	2017	31.03.2019	70	40.00
21	Education	Construction of 4RSB at Tsong, under Yuksam Tashiding Constituency West Sikkim	35.00	2017	2017	31.03.2019	34	0.00
22	Education	Construction of 6RSB at Gtang JHS under Maneybong Dentam Constituency	80.00	2017	2017	31.03.2019	0	0.00
23	Education	Construction of 8RSB at Nima Sherpa SSS AT RibdiDaramdin Constituency	150.00	2017	2017	31.03.2019	0	0.00
24	Education	Construction of Gallery and Drainage system at Utteray SSS under Maneybong Dentam Constituency	170.00	2017	2017	31.03.2019	0	0.00
25	Building and Housing	Construction of Hostel at Karthok Gumpa	200.42	2017	2017	31.03.2019	...	0.00
26	Education	Construction of Science block at Government College at Yangthang	2650.71	2011	2011	31.03.2019	80	1984.37
27	Building and Housing	Construction of SDO's Office at Pakyong	516.61	09.10.14	2014	31.03.2019	80	275.79
28	Education	Construction of Ten (10) Room School Building JHS Chanatar in East Sikkim	118.84	2017	2017	31.03.2019	100	87.07
29	Education	Extension of assembly ground at Namchi Girls Sec. School	5.00	2017	2017	31.03.2019	100	0.00
30	Education	Extension of assembly ground at Namchi New Sec. School	5.00	2017	2017	31.03.2019	99	0.00
31	Education	Reconstruction of 4RSB to Lower Jarrong PS South	39.00	2013	2013	31.03.2019	75	19.95
32	Animal Husbandry	Re-construction of Sub-Divisional AH&BVS Complex at Chungthang, North Sikkim Damaged during the earthquake of	174.94	2018	2018	31.03.2019	60	68.00
33	Urban Development	Upgradation & Beautification of Lindok Bazar	50.00	2018	2018	31.03.2019	50	0.00
			11382.08					7628.9
	2019-20							
1	Urban Development	Construction of Footpath	40.00	2019	2019	01.05.19	...	0.00
2	Urban Development	Kisan Bazar, Mangan	488.94	2019	2019	01.05.19	...	5.00

Sl. No.	Department	Name of the project/works	Estimated cost of work	Date of Sanction	Year of Commencement	Target of Completion	Physical progress of the work as on 31 st March 2020 (in %)	Progressive expenditure at the end of year 2019-20
3	Urban Development	Labdang Eco-City West Sikkim	966.99	2019	2019	01.05.19	...	49.93
4	Urban Development	Repair of Foot Bridges	45.84	2019	2019	01.05.19	80	17.96
5	Urban Development	Construction of Parking Haat Shed at Uttarey	285.97	2017	2017	14.06.19	60	0.00
6	Urban Development	Development of Crematorium Shed at Jalipool	650.00	2017	2017	06.06.19	50	283.80
7	Urban Development	Construction of Exit Road from Car Plaza to NH 510 to Ravangla	136.70	2018	2018	24.07.19	50	0.00
8	Urban Development	Construction of Tunnal @ Ridge Park	1860.71	2018	2018	29.09.19	15	0.00
9	Urban Development	Infrastructure Development and Beautification of Daramdin Bazar	100.00	2018	2018	18.09.19	38	0.00
10	Urban Development	Construction of Marketing Centre@Magshila	125.00	2018	2018	22.10.19	20	0.00
11	Urban Development	Construction of Namchi Garden Centre	477.66	2017	2017	09.10.19	33	147.01
12	Urban Development	Infrastructure Dev. And beautification of Tashinding Bazar	200.00	2018	2018	22.10.19	48	0.00
13	Urban Development	Construction of Walkways along the Ghurpisay Road, Namchi	537.55	2014	2014	31.11.19	98	507.63
14	Education	Const. of 6RSB at Sopakha SS under Maneybong Dentam Constituency	80.00	2017	2017	01.12.19	37	56.45
15	Urban Development	Construction of Cobbler Shed cum Sweeper Quarter at Singtam	130.95	2018	2018	01.12.19	37	50.00
16	Urban Development	Construction of Scholar Residence at Namgyal Institute of Tibetology, Deorali	245.89	2014	2014	31.12.19	83	179.36
17	Urban Development	Improvement & Upgradation of Rangpo Bazar	763.50	2014	2014	31.12.19	88	593.16
18	Urban Development	Pedestrian Track from upper Rabong connecting Bazar, Ravongla	754.29	2014	2014	31.12.19	98	575.53
19	Education	Providing Fencing works to Lachen Secondary School	41.82	2018	2018	16.12.19	70	27.00

Sl. No.	Department	Name of the project/works	Estimated cost of work	Date of Sanction	Year of Commencement	Target of Completion	Physical progress of the work as on 31 st March 2020 (in %)	Progressive expenditure at the end of year 2019-20
20	Urban Development	Upgradation of Rongli Bazar	382.50	2015	2015	24.12.19	98	369.65
21	Urban Development	Construction of approach road from Gumpa Dara via Lukshey Colony to Bega Bazar	346.04	2018	2018	04.01.20	52	37.23
22	Urban Development	Construction of Multipurpose Hall at Hee Bazar	90.75	2018	2018-19	06.01.20	...	11.67
23	Urban Development	Infrastructure Dev. And beautification of Dentam Bazar	374.52	2018	2018	19.01.20	80	0.00
24	Urban Development	Repair Renovation of road surface from NH 10 to Mechanical workshop	366.11	2018	2018	19.01.20	70	0.00
25	Urban Development	Beautification and upgradation of Yangyang Bazar	269.09	2017	2017-18	18.02.20	47	26.04
26	Urban Development	Construction of Link Road from Forest Bypass and upgradation of road from TNHS to Dhupidara Gangtok	1210.23	2017	2017	20.02.20	30	356.64
27	Irrigation	156 nos AIBP works under PMKSY	5710.00	2013-14	2014-15	31.03.2020	100	4594.60
28	Urban Development	b) Chakung	464.00	2011	2011	30.03.20	55	1501.32
29	Urban Development	Basic Infrastructure Development Beautification & Construction of Public Toilet @ Sombaria	289.14	2017	2017	30.03.20	51	104.96
30	Animal Husbandry	Boundary Fencing at Gyaba, Gyalshing, West Sikkim	20.00	18.12.2019	2019-20	31.03.2020	30	0
31	Animal Husbandry	Boundary fencing at Pig farm at HeeGyathang in North Sikkim	8.00	2019	2019-20	31.03.2020	100	0
32	Animal Husbandry	Boundary Fencing at Pig Farm, Assam Lingzey, East Sikkim	15.00	18.12.2019	2019-20	31.03.2020	95	0
33	Animal Husbandry	Boundary Fencing of Pig Farm at Melli Dara, South Sikkim	6.00	26.12.2019	2019-20	31.03.2020	20	0
34	Urban Development	Central Park extension Namchi	1800.37	2016	2016	30.03.20	57	944.35
35	Food	Construction of Food Godown at KongriNaku in West Sikkim	206.00	18.02.20	2020	31.03.2020	15	0
36	Energy and Power	Construction of 11kv Heavy Duty Transmission Line from Mangan to Upper Dzongu and Lower Dzongu	2102.29	2014-15	2013-14	31.03.2020	100	1537.60

Sl. No.	Department	Name of the project/works	Estimated cost of work	Date of Sanction	Year of Commencement	Target of Completion	Physical progress of the work as on 31 st March 2020 (in %)	Progressive expenditure at the end of year 2019-20
		and Installation of 11/11 kv Control Room at Phidang, Lower Dzongu and Lingza						
37	Education	Construction of 12RSB cum MPH at Middle Gyalshing Sec.School, under Gyalshing Bermiok Constituency, West Sikkim	337.09	2018	2018	31.03.2020	26	23.86
38	Education	Construction of 4RSB at cum Multipurpose Hall at Taksang Primary School	75.80	2018	2018	31.03.2020	20	17.32
39	Education	Construction of 4RSB at Govt.JHS at Badamtam	61.86	2018	2018	31.03.2020	31	20.00
40	Education	Construction of 4RSB at Kaiyong Primary School	45.21	2018	2018	31.03.2020	25	9.42
41	Education	Construction of 6RSB at Kharpaney PS Soreng-Chaug Constituency, West Sikkim	95.15	2018	2018	31.03.2020	0	0.00
42	Education	Construction of 6RSB at Mukrung JHS under ManeybongDentam Constituency	80.00	2018	2018	31.03.2020	0	0.00
43	Education	Construction of 6RSB at Rongli JHS in East Sikkim	80.93	2018	2018	31.03.2020	85	39.88
44	Education	Construction of 7RSB at SekrepBudhang PS Soreng-Chaug Constituency, West Sikkim	67.05	2018	2018	31.03.2020	0	0.00
45	Sports	Construction of Approach road & parking at Soreng stadium	800.00		2014	31.03.2020	60	495.28
46	Education	Construction of Auditorium hall at Okhrey SS Daramdin Constituency West Sikkim	50.00	2018	2018	31.03.2020	0	0.00
47	Sports	Construction of Bhaichung stadium at Namchi in South Sikkim	5133.47	25.12.2011	2011-12	31.03.2020	85	3681.89
48	Urban Development	Construction of Cafeteria/car park and wash Room at Samkhoma, Lachen	130.09	2018	2018	15.03.20	65	50.00
49	Building and Housing	Construction of Ethnic Cultural Centre, Buriakhop West Sikkim (Phase-I)	10000.00	06.03.17	2017-18	31.03.2020	16	1199.98
50	Police	Construction of Fire Station at Soreng, West Sikkim	524.50	22.2.2018	2018	28.3.2020	40	174.66
51	Building and Housing	Construction of Folk History Centre at Assam Linzey, Gaucharan (Phase-I)	11000.00	27.02.18	2018	31.03.2020	15	1399.64
52	Education	Construction of Food Court at Government College Kamrang	406.61	2018	2018	31.03.2020	40	88.52
53	Food	Construction of Food Godown at 13th Mile J.N. Road	175.00	21.11.17	2017-18	31.03.2020	95	0

Sl. No.	Department	Name of the project/works	Estimated cost of work	Date of Sanction	Year of Commencement	Target of Completion	Physical progress of the work as on 31 st March 2020 (in %)	Progressive expenditure at the end of year 2019-20
54	Food	Construction of Food Godown at Darap in West Sikkim	206.00	18.02.19	2019-20	31.03.2020	20	0.00
55	Food	Construction of Food Godown at Dorongpani in South Sikkim	226.00	18.02.19	2019-20	31.03.2020	10	0
56	Food	Construction of Food Godown at Hee- Gaon in West Sikkim	190.00	18.02.19	2019-20	31.03.2020	10	0.00
57	Food	Construction of Food Godown at kaluk in West Sikkim	238.00	18.02.19	2019-20	31.03.2020	20	0
58	Food	Construction of Food Godown at Lachen in North Sikkim	154.00	21.11.17	2017-18	31.03.2020	85	110.89
59	Food	Construction of Food Godown at Namthang in South Sikkim	194.00	18.02.19	2019-20	31.03.2020	10	0
60	Food	Construction of Food Godown at Sardong Lunzik in West Sikkim	209.00	18.02.19	2019-20	31.03.2020	0	0.00
61	Food	Construction of Food Godown at Soreng in West Sikkim	232.00	18.02.19	2019-20	31.03.2020	10	0.00
62	Food	Construction of food Godown at Talkharka in East Sikkim	150.00	21.11.17	2017-18	31.03.2020	45	0
63	Food	Construction of Food Godown at Temi in South Sikkim	187.00	18.02.19	2019-20	31.03.2020	10	0
64	Food	Construction of Food Godown at Tokol Bermick in South Sikkim	210.00	18.02.20	2020	31.03.2020	12	0
65	Food	Construction of Food Godown at Uttarey in West Sikkim	240.00	18.02.19	2019-20	31.03.2020	20	0
66	Animal Husbandry	Construction of Goat Shed at Namthang Rateypani, South Sikkim.	25.00	23.1.20	2020	31.03.2020	80	0
67	Education	Construction of Multipurpose Hall with 2RSB at Singithang Primary School	73.64	2018	2018	31.03.2020	34	22.09
68	Urban Development	Construction of Parking Plaza at Lr. Pelling	225.60	2018	2018	31.03.2020	50	0.00
69	Education	Construction of Principal Quarter & Ground Upgradation at Namthang Senior Sec. School	77.03	2018	2018	31.03.2020	37	20.00
70	Education	Construction of School Play ground at Pachey Senior Sec. School	33.00	2018	2018	31.03.2020	40	10.00

Sl. No.	Department	Name of the project/works	Estimated cost of work	Date of Sanction	Year of Commencement	Target of Completion	Physical progress of the work as on 31 st March 2020 (in %)	Progressive expenditure at the end of year 2019-20
71	Building and Housing	Construction of Sub-Divisional Magistrate Complex at Jorethang S. Sikkim	540.11	10.08.17	2017-18	31.03.2020	...	44.41
72	Building and Housing	Construction of Sub-Divisional Magistrate Complex at Rangpo, E. Sikkim	540.11	30.11.17	2017-18	31.03.2020	...	46.85
73	Building and Housing	Construction of Sub-Divisional Magistrate Complex at Yangyang, S. Sikkim	587.18	30.11.17	2017-18	31.03.2020	5	44.82
74	Education	Construction of various School in Sikkim	1358.26	2018	2018	31.03.2020	60	516.07
75	Urban Development	Construction of Vegetable Market at Rangrang	150.00	2018	2018	31.03.2020	45	0.00
76	Education	Construction of Vertical Extension of auditorium hall at Lower Ghurpisay JHS	30.00	2018	2018	31.03.2020	86	10.00
77	Animal Husbandry	Construction of Veterinary farm(Community yak farm)-cum-Organic manure storage with manure/silage and urine pit at Byamjey Busty under Lachen	96.61	2018	2018	31.03.2020	100	50.00
78	Agriculture	Construction of VLW Center Arigaon Geyzing , West Sikkim	33.61	29.09.18	2018-19	31.03.2020	35	0
79	Agriculture	Construction of VLW Center Namthang, South Sikkim	34.78	29.09.18	2018-19	31.03.2020	25	8.35
80	Agriculture	Construction of VLW Centre, Smick Lingzey, East Sikkim	36.58	29.09.18	2018-19	31.03.2020	100	29.12
81	Sports	Construction/Extension of player-ground at Bhega sec. School under Maneybong Dentam Constituency, West Sikkim (phase II)	150.00	7.8.2018	2018-19	31.03.2020	35	0
82	Sports	Construction/Extension of player-ground at Bhega, West Sikkim.	21.00	21.11.2017	2017-18	31.03.2020	5	0
83	Education	Construction/Upgradation of School Ground with pavilion at Padamchey SS in East Sikkim	43.32	2018	2018	31.03.2020	40	10.75
84	Urban Development	Construction of Parking @ Lachen	150.00	2018	2018	31.03.2020	75	0.00
85	Urban Development	Development of Chungthang Bazar as river side city	100.04	2018	2018	31.03.2020	72	0.00
86	Energy and Power	Establishment of 11/kv, 2.5 switching s/s upgrading of 11kv T/S, augmentation and rejuvenation of d/s extension, phase balancing and enhancing the load	3074.64	2013-14	2013-14	31.03.2020	86	2277.88

Sl. No.	Department	Name of the project/works	Estimated cost of work	Date of Sanction	Year of Commencement	Target of Completion	Physical progress of the work as on 31 st March 2020 (in %)	Progressive expenditure at the end of year 2019-20
		carrying capacity LT d/n and improvement of scs under Pakyong Division East.						
87	Animal Husbandry	Establishment of Dairy farm(Community) at Latong villiage under Lachen Dzumsa in North Sikkim	70.00	2019	2019	31.03.2020	76	20.00
88	Animal Husbandry	Extension of piggery shed from 12 units to 16 units and construction of septic tank with soak pit at Mangalbaria, West Sikkim	9.50	14.11.2019	2019-20	31.03.2020	90	0
89	Animal Husbandry	Major Repair of one old sheep farm at Begha, West Sikkim.	8.00	14.4.2020	2020	31.03.2020	100	8.00
90	Urban Development	Solid Waste Treatment Plant for Mangan	1599.37	2018	2018	29.03.20	...	293.91
91	Animal Husbandry	Strengthening of Veterinary Dispensary at Rinchenpong, West Sikkim.	6.00	30.1.2019	2019-20	31.03.2020	100	0
92	Sports	Upgradation of (Phu-Phu ground) Chungthang ground at North Sikkim.	92.00	21.11.2017	2017-18	31.03.2020	100	70.00
93	Sports	Upgradation of Kyongsa playground upto international standard with track and field.	2798.00	25.12.2011	2011-18	31.03.2020	75	1137.12
94	Urban Development	Upgradation of Phodong Bazar	150.00	2018	2018	31.03.2020	67	0.00
95	Urban Development	Upgradation of Rorathang Bazar (2nd Phase)	232.53	2018	2018	31.03.2020	29	0.00
			65436.52					23907.6

Note: Out of 19 Works executing departments only ten furnished the details of works executed and remaining nine departments did not furnish any details to the Audit. The departments did not furnish the information were Culture, Forest, Health, Horticulture, Public Health Engineering, Roads & Bridges, Rural Development, Social Welfare and Tourism.

Appendix 3.1

(Reference: Paragraph 3.4.1)

Statement Showing Cases where Supplementary Provisions Proved Unnecessary (₹ 50 lakh or more in each case)

(₹ in crore)

Sl. No.	Grant No.	Name of Grant/Appropriation	Original	Supplementary	Actual Expenditure	Savings out of original provision
A – REVENUE (VOTED)						
1	1	Agriculture	221.56	1.97	138.67	82.89
2	2	Animal Husbandry	75.34	6.40	72.52	2.82
3	7	Education	1202.27	28.87	1178.45	23.82
4	9	Excise	12.60	0.58	11.80	0.80
5	11	Food & Civil suppl	24.33	1.55	22.69	1.64
6	12	Forest& Environment	261.99	6.85	154.11	107.88
7	14	Home	74.78	1.29	73.10	1.68
8	15	Horticulture	167.31	3.60	86.26	81.05
9	19	Irrigation	49.86	3.42	40.94	8.92
10	29	Planning	18.30	0.8	15.68	2.62
11	30	Police	521.83	3.91	473.56	48.27
12	34	Roads and Bridges	218.29	11.65	191.06	27.23
13	35	Rural Development	244.32	11.34	206.13	38.19
14	37	Transport	87.77	1.02	78.14	9.63
15	38	Social Welfare	247.54	2.06	191.39	56.15
16	40	Tourism	37.31	2.31	32.18	5.13
17	41	Urban Development	369.33	5.00	183.96	185.37
18	47	Skill Development and Entrepreneurship	25.50	0.68	11.65	13.85
Total – REVENUE			3860.23	93.30	3162.29	697.94
B- CAPITAL (VOTED)						
19	7	Education	32.30	13.60	20.10	12.20
20	31	Power	42.35	4.82	20.41	21.94
21	33	Water Security and Public Health Engineering	133.72	18.39	59.22	74.50
22	35	Rural Development	509.91	95.48	145.19	364.72
23	38	Social Welfare	25.01	2.07	10.99	14.02
24	39	Sports and Youth	16.32	3.30	15.25	1.07
Total CAPITAL			759.61	137.66	271.16	488.45
Grand Total			4619.84	230.96	3433.45	1186.39

Appendix 3.2

(Reference: Paragraph 3.4.3)

Statement Showing list of grants having large savings (savings above ₹ 1 crore or more in each case)

(₹ in crore)

Sl. No.	Grant No.	Name of Grant/Appropriation	Original	Supplementary	Total	Actual Expenditure	% of utilisation	Savings out of Total provision	Surrendered	Surrender as % of saving	Saving excl surrender
A – REVENUE (VOTED)											
1	1	Agriculture	221.56	1.97	223.53	138.67	62.04	84.86	78.34	92.32	6.52
2	2	Animal Husbandry	75.34	6.4	81.74	72.52	88.72	9.22	7.27	78.85	1.95
3	3	Buildings & Housing	42.1	0.13	42.23	40.6	96.14	1.63	1.12	68.71	0.51
4	7	Education	1202.27	28.87	1231.14	1178.45	95.72	52.69	51.54	97.82	1.15
5	9	Excise	12.6	0.58	13.18	11.8	89.53	1.38	1.18	85.51	0.20
6	12	Forest	261.99	6.85	268.84	154.11	57.32	114.73	64.87	56.54	49.86
7	14	Home	74.78	1.29	76.07	73.1	96.10	2.97	2.28	76.77	0.69
8	15	Horticulture	167.31	3.6	170.91	86.26	50.47	84.65	84.55	99.88	0.10
9	19	Irrigation	49.86	3.42	53.28	40.94	76.84	12.34	6.48	52.51	5.86
10	20	Judiciary	35.79	0.25	36.04	26.03	72.23	10.01	9.99	99.80	0.02
11	29	Planning	18.3	0.8	19.1	15.68	82.09	3.42	2.70	78.95	0.72
12	30	Police	521.83	3.91	525.74	473.56	90.07	52.18	48.84	93.60	3.34
13	34	Roads and Bridges	218.29	11.65	229.94	191.06	83.09	38.88	33.31	85.67	5.57
14	35	Rural Development	244.32	11.34	255.66	206.13	80.63	49.53	48.11	97.13	1.42
15	37	Transport	87.77	1.02	88.79	78.14	88.01	10.65	10.35	97.18	0.3
16	38	Social Welfare	247.54	2.06	249.6	191.39	76.68	58.21	57.45	98.69	0.76
17	40	Tourism	37.31	2.31	39.62	32.18	81.22	7.44	7.35	98.79	0.09
18	41	Urban Development	369.33	5	374.33	183.96	49.14	190.37	190.12	99.87	0.25
19	47	Skill Development	25.5	0.68	26.18	11.65	44.50	14.53	14.47	99.59	0.06
Total – REVENUE			3913.79	92.13	4005.92	3206.23		799.69	720.32		79.37
B- CAPITAL (VOTED)											
20	7	Education	32.3	13.6	45.9	20.1	43.79	25.8	25.74	99.77	0.06
21	31	Power	42.35	4.82	47.17	20.41	43.27	26.76	26.74	99.93	0.02
22	33	Irrigation	133.72	18.39	152.11	59.22	38.93	92.89	90.08	96.97	2.81
23	35	Rural Dev	509.91	95.48	605.39	145.19	23.98	460.20	460.07	99.97	0.13
24	38	Social Welfare	25.01	2.07	27.08	10.99	40.58	16.09	16.1	100.06	-0.01
25	39	Sports & Youth	16.32	3.3	19.62	15.25	77.73	4.37	4.36	99.77	0.01
26	41	Urban Dev	34.96	0.41	35.37	19.88	56.21	15.49	19.46	125.63	-3.97
Total CAPITAL			794.57	138.07	932.64	291.04		641.6	642.55		-0.95
Grand Total			4708.36	230.2	4938.56	3497.27		1441.29	1362.87		78.42

Appendix 3.3

(Reference: Paragraph.3.4.3.1)

Summarised Position of Expenditure and Savings for the Period 2015-16 to 2019-20

(₹ in crore)

2015-16						
	Nature of Expenditure	Original grant/ appropriation	Supplementary grant/ appropriation	Total	Actual expenditure	Savings (-)/ Excess (+)
Voted	I Revenue	4,073.16	82.23	4,155.39	3,349.62	(-)805.77
	II Capital	1,085.63	126.83	1,212.46	660.94	(-)551.52
	III Loans and Advances	0.55	-	0.55	0.07	(-)0.48
	Total Voted	5,159.34	209.06	5,368.40	4,010.63	(-)1,357.77
Charged	IV Revenue	310.60	-	310.60	296.53	(-)14.07
	V Capital	0.00	0	0.00	0.00	0.00
	VI Public Debt-	200.04	0	200.04	196.12	(-)3.92
	Total charged	510.64	0	510.64	492.65	(-)17.99
	Grand Total	5,669.98	209.06	5,879.04	4,503.28	(-) 1,375.76
						Percentage of savings as compared to total allocation 23.40 %
2016-17						
Voted	I Revenue	4394.48	293.60	4688.08	3426.75	(-)1261.33
	II Capital	877.65	391.06	1268.71	737.29	(-)531.42
	III Loans and advances	0.55	0.00	0.55	0.00	(-)0.55
	Total Voted	5272.68	684.66	5957.34	4164.04	(-)1793.30
Charged	IV Revenue	364.51	0.00	364.51	361.85	(-)2.66
	V Capital	0.00	0.00	0.00	0.00	0.00
	VI Public Debt-	247.24	0.00	247.24	246.26	(-)0.98
	Total charged	611.75	0.00	611.75	608.11	(-)3.64
	Grand Total	5884.43	684.66	6569.09	4772.15	(-)1796.94
						Percentage of savings as compared to total allocation 27.35 %
2017-18						
Voted	I Revenue	4,312.60	389.60	4,702.20	3,749.32	-952.88
	II Capital	1,311.10	693.81	2,004.91	1,523.28	-481.73
	III Loans and advances	0.55	0	0.55	0.45	-0.10
	Total Voted	5,624.25	1,083.41	6,707.66	5,273.05	-1,434.71
Charged	IV Revenue	412.68	0.82	413.50	403.39	-10.11
	V Capital	327.10	15.53	342.63	342.63	0.00
	VI Public Debt-					0.00
	Total charged	739.78	16.35	756.13	746.02	-10.11
	Grand Total	6,364.03	1,099.76	7,463.79	6,019.07	-1,444.82
						Percentage of savings as compared to total allocation 19.36 %
2018-19						
Voted	I Revenue	4911.60	763.32	5674.92	4829.64	- 845.28
	II Capital	1329.08	529.19	1858.27	1392.68	-465.59
	III Loans and advances	0.55	0	0.55	0.55	0.00
	Total Voted	6241.23	1292.51	7533.74	6222.87	- 1310.87
Charged	IV Revenue	517.27	0.55	517.82	484.66	-33.16
	V Capital	375.32	0.57	375.89	375.88	-0.01
	VI Public Debt-	0.0	0.0	0	0	0.00
	Total charged	892.59	1.12	893.71	860.54	- 33.17
	Grand Total	7133.82	1293.63	8427.45	7083.41	- 1344.04
						Percentage of savings as compared to total allocation 15.95 %
2019-20						
	Nature of Expenditure	Original grant/ appropriation	Supplementary grant/ appropriation	Total	Actual expenditure	Savings (-)/ Excess (+)
Voted	I Revenue	6727.36	179.09	6906.46	5621.37	(-) 1285.09
	II Capital	1150.82	495.71	1646.53	736.95	(-) 909.58
	III Loans and advances	1.35	0	1.35	0.72	(-) 0.63
	Total Voted	7879.53	674.81	8554.34	6359.04	(-) 2195.30
Charged	IV Revenue	594.36	0	594.36	564.21	(-) 30.15
	V Capital	414.1	0	414.10	413.78	(-) 0.32
	VI Public Debt-	0.0	0	0	0	0
	Total charged	1008.46	0	1008.46	977.99	(-) 30.47
	Grand Total	8887.99	674.81	9562.80	7337.03	(-) 2225.77
						Percentage of savings as compared to total allocation 25.04%

Appendix 3.4

(Reference: Paragraph 3.4.3.2)

Statement Showing Results of Review of Substantial Surrenders
(50 per cent or more of Total Provision) made during the Year

(` in lakh)

Sl. No.	Grant No.	Name of Grant	Name of the scheme	Original Provision	Amount of Surrender	% of surrender
			(Head of Account)			
1	1	Food Security and Agriculture Development	National Oilseed and Oil Palm Mission (103-04)	105.00	99.30	94.57
		Due to non-receipt of fund from Government of India				
2	1	Food Security and Agriculture Development	Agriculture Department (800-02)	2727.93	1717.79	62.97
		Surrender in March 2020 was due to limited fund received from Government of India and also due to non receipt bill under relevant head.				
3	2	Animal Husbandry & Veterinary Services Department	National Livestock Health and Disease Control Programme (101-07)	90.54	51.35	56.72
		Surrender was attributed to non receipt of fund from Government of India.				
4	2	Animal Husbandry & Veterinary Services Department	Green Revolution (08)	25.00	25.00	100
		Surrender of entire provision in March 2020 was attributed to non-receipt of Central Share from the Central Government				
5	2	Animal Husbandry & Veterinary Services Department	Blue Revolution- Integrated Development of Fisheries. (101-81)	764.81	513.15	67.09
		Surrender in the month March 2020 was due to delay in completion of tank by beneficiaries.				
6	2	Animal Husbandry & Veterinary Services Department	Scheme funded by Power Developers (72)	68.45	68.45	100
		Entire provision was surrendered in March 2020 due to non receipt of fund .				
7	3	Building and Housing	Development of Infrastructure Facilities for Judiciary including Gram Nayalayayas (31)	753.58	496.58	66
		Surrender was mainly due to non receipt of approval for new proposal forwarded to Government of India.				
8	4	Co-operation	Godwons Assistance (62)	3.85	3.85	100
		Entire provision was surrender due to savings could not be utilize due to miniscule amount insufficient for construction wor.				
9	7	Education Department	Establishment of State Institute of Science & Technology (SIST) (78)	73.30	40.40	55.12
		Surrender of equivalent amount of supplementary demand for making payment from other head of account for releasing pay and allowances to SIST, Chisopani as Grant-in-aid.				
10	7	Education Department	Buildings (70)	1721.55	1523.25	88.48
		Surrender due to non anticipated equivalent central fund and also due non receipt of bills.				
11	7	Education Department	National Education Mission (29)	510.00	510.00	100
		Entire provision was surrender in March 2020 due to non submission of bills.				

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Sl. No.	Grant No.	Name of Grant	Name of the scheme	Original Provision	Amount of Surrender	% of surrender
12	10	Finance, Revenue and Expenditure	Cost of Stamps (101)	5.00	5.00	100
		Surrender of entire provision due to non printing of stamps.				
13	10	Finance, Revenue and Expenditure	Motor Conveyance to State Govt. Employees (62)	10.00	10.00	100
		Entire provision was surrendered in March 2020 due to less demand HBA loans.				
14	10	Finance, Revenue and Expenditure	Special Power Bonds (66)	0.01	0.01	100
		Entire provision was surrendered in March 2020 due to re-scheduling of loan.				
15	12	Forest & Environment Department	Integrated Water shed Management Programme (IWMP) (38)	500.01	500.01	100
		Entire provision was surrendered in March 2020 due to non receipt of fund from Government of India.				
16	12	Forest & Environment Department	Forest Protection Schemes (66)	5311.33	2929.42	55.15
		Surrendered due to restriction of expenditure within actual receipt of fund.				
17	12	Forest & Environment Department	Schemes funded under Sikkim Ecology fund (61)	0.01	0.01	100
		Entire provision was surrendered due to non receipt of fund from Government of India.				
18	13	Health Care, Human Services and Family Welfare.	National Health Mission including NRHM (15)	143.00	143.00	100
		Entire provision was surrendered due to non receipt of resources.				
19	13	Health Care, Human Services and Family Welfare.	National Mission on Aush including Mission on Medicinal Plants. (17)	200.00	165.33	82.67
		Surrender were stated to be due to non receipt of bills.				
20	14	Home Department	Entertainment and Hospitality Expenses (104).	70.00	45.93	65.61
		Surrendered in March 2020 was attributed to non submission of bills.				
21	15	Horticulture Department	National Horticulture Mission (02).	7158.96	5488.00	76.66
		Surrendered was stated to be mainly due to non receipt of fund from Central Ministries.				
22	15	Horticulture Department	National Mission on Sustainable Agriculture (03)	2500.00	2500.00	100
		Entire provision was surrendered during march 2020 due to non-receipt of fund form Central Ministry.				
23	15	Horticulture Department	Horticulture Department (16)	2.93	2.78	94.88
		Was anticipated and surrendered in March 2020.				
24	19	Water Resources and River Development	Pradhan MantriKrishiSinchaiYojana-HarKhetdopani	100.08	100.08	100
		₹1,00.08 lakh through surrendered in the Month of March 2019 stated to be due to non-receipt of central share.				
25	19	Water Resources and River Development	Rationalization of Minor Irrigation Statististics (100% CSS)	103.18	68.81	66.69
		Surrendered in March 2020 due to non receipt of Central share.				
26	22	Land Revenue and Disaster Management Department	Repairs and restoration of damaged roads and bridges (106)	1000.00	860.43	86.04
		Surrendered due to non submission bills by the implementing department due to Covid -19				

Sl. No.	Grant No.	Name of Grant	Name of the scheme	Original Provision	Amount of Surrender	% of surrender
27	22	Land Revenue and Disaster Management Department	Repairs and restoration of damaged water supply, drainage and sewerage works (109)	250.00	250.00	100
		Entire provision was surrendered non submission bills by the implementing department due to Covid-19.				
28	22	Land Revenue and Disaster Management Department	Capacity Building for Disaster Response (62)	490.74	389.51	79.37
		Surrendered due to non submission bills by the implementing department due to Covid-19 and also non receipt of fund from Government of India.				
29	22	Land Revenue and Disaster Management Department	Census Enumeration for Decennial Population Census-2021 (Reimbs by Govt. of India)	0.01	0.01	100
		Entire Provision was surrendered reason thereof not intimated.				
31	22	Land Revenue and Disaster Management Department	Reconstruction of Assets Damaged by 18 th September Earthquake (SPA) (75)	807.17	580.34	71.90
		Surrendered due to non submission bills by works department due to Covid-19				
32	25	Mines, Minerals and Geology	Research Works (61)	20.00	13.51	67.55
		Surrender in march 2020 was due to late approval of project of the department.				
33	25	Mines, Minerals and Geology	Other Minerals Exploration	25.00	22.83	91.32
		Surrendered in march 2020 was due to late approval of project of the department.				
34	31	Power Department	Schemes under Non-Lapsable Pool of Central Resources (NLCPR) (46)	3370.98	1998.39	59.28
		Surrender due to non receipt of fund from government of India.				
35	31	Power Department	Schemes under North Eastern Council (NEC) (47)	592.68	445.19	75.11
		Surrender stated due to non receipt of fund from Government of India.				
36	31	Power Department	Construction of D/C 132 KV Transmission Lines from LLHP to Nathula with LILO at Bulbuley (84)	68.53	68.53	100
37	31	Power Department	Drawing of new 66 KV Double Circuit Transmission Line from LLHP to Tadong 66/11KV Sub-station, East Sikkim (NLCPR) (98)	161.99	161.99	100
		Entire provision above two were due to non-receipt of fund from Government of India.				
38	33	Water Security and Public Health Engineering	Pakyong Water Supply Schemes East (63)	17.35	17.35	100
		Surrender due to non-receipt of CSS fund from Government of India.				
39	33	Water Security and Public Health Engineering	Water supply for East District (73)	47.90	47.90	100
		Entire provision was surrendered due to non receipt of bills due to Covid-19.				
40	33	Water Security and Public Health Engineering	PHE Department (34)	16.83	16.83	100
		Entire Provision of was surrendered due to closure of scheme.				

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Sl. No.	Grant No.	Name of Grant	Name of the scheme	Original Provision	Amount of Surrender	% of surrender
41	34	Roads & Bridges Department	Roads and Bridges Department (35)	100.00	97.66	97.66
		Surrender stated to be due to non receipt of bills				
42	34	Roads & Bridges Department	Transfer to Reserve Fund/Deposit Accounts (797)	3000.00	2545.79	84.60
		Surrender stated to be due to non receipt of bills.				
43	34	Roads & Bridges Department	Construction of Steel Bridge in South Sikkim (68)	470.57	470.57	100
		Entire provision was surrender stated due to non receipt of bills.				
44	34	Roads & Bridges Department	District Roads (60)	0.02	0.02	100
		Entire provision was surrender stated to be token provision surrendered.				
45	35	Rural Development Department	Rural Development Department (36)	50.00	36.44	72.88
		Surrender of fund in March 2020 was attributed to less receipt of bill and anticipated saving surrender based on actual.				
46	35	Rural Development Department	Rural Development (103)	170.56	170.56	100
		Entire provision was surrender stated due to non receipt of fund from Government of india.				
47	35	Rural Development Department	Infrastructure Development for Destinations and Circuits (50)	314.39	195.07	62.05
		Surrender was attributed to non receipt of fund from Government of India and due to non receipt of bill.				
48	35	Rural Development Department	Pradhan Mantri Gram SadakYojana (PMGSY) (35)	46479.00	45140.00	97.12
		Surrender was attributed to non receipt of fund from Government of India.				
49	38	Social Justice & Welfare Department	Education Support (61)	5.00	4.07	81.4
		Surrender of provision was due to non receipt of fund from Government of India.				
50	38	Social Justice & Welfare Department	Tribal Sub Plan Central Plan Schemes (62)	3200.00	1847.47	57.73
		Surrender stated to be due to non receipt of bills.				
51	38	Social Justice & Welfare Department	Umbrella Programme for Development and Marketing of Tribal Products/Produce.	219.00	123.64	56.46
		Surrender stated to be due to non receipt of detail bill.				
52	38	Social Justice & Welfare Department	Lepcha Primitive Tribe Group Welfare Board (65)	5.00	5.00	100
		Entire provision was surrendered due to board not formed.				
53	38	Social Justice & Welfare Department	Scheme for Development of OBC and DNT and Semi Nomadic Tribes	815.00	506.19	62.11
		Surrender stated to be due to non receipt of fund from centre.				
54	38	Social Justice & Welfare Department	Multi Sectoral Development Programme for Minority (32)	1000.00	565.72	56.57
		Surrender to be stated due to bill remain pending for incomplete work..				
55	38	Social Justice & Welfare Department	Umbrella Schemes for Development of Minorities (33)	7.00	7.00	100
		Entire provision was surrender due to the scheme directly handled by centre.				

Sl. No.	Grant No.	Name of Grant	Name of the scheme	Original Provision	Amount of Surrender	% of surrender
56	38	Social Justice & Welfare Department	Scheme for Development of Schedule Caste (42)	330.00	230.88	69.96
		Surrender stated to be due to non receipt fund from Government of India.				
57	38	Social Justice & Welfare Department	Asharam Schools (52)	20.00	10.00	50
		Surrender to be stated due to non receipt of fund from Government of India.				
58	38	Social Justice & Welfare Department	Rajeev Gandhi Schemes for Empowerment of Adolescent Girls (RGSEAG)SABLA (CSS) (54)	1.70	1.70	100
		Entire provision was surrender due to non receipt of resource from Government of India.				
59	38	Social Justice & Welfare Department	Maternity Benefit Programme (65)	319.91	294.39	92.02
		Surrender stated to .be due to non receipt of resource from Government of India.				
60	38	Social Justice & Welfare Department	National Mission for Empowerment of women including Indira Gandhi Matritav S Y (CSS) (53)	201.55	109.24	54.20
		Surrender stated to be due to non receipt of resource from Government of India.				
61	38	Social Justice & Welfare Department	Working Women's Hostel, Deorali (63)	3.14	2.04	64.97
		Surrender stated to be due to non receipt of bill.				
62	38	Social Justice & Welfare Department	Other Women's Welfare Programme (64)	1.00	1.00	100
		Entire provision was surrender stated to be due to non receipt bill.				
63		Social Justice & Welfare Department	Senior Citizen Welfare Board (67)	10.00	10.00	100
		Entire provision was surrender stated to be due to non formation board.				
64	38	Social Justice & Welfare Department	Tribal Area Sub Plan (796)	100.00	77.97	77.97
		Surrender stated to be due to non approval of work.				
65	38	Social Justice & Welfare Department	Construction (60)	365.84	298.61	81.62
		Surrender in March 2020 stated to be due to non receipt of bills.				
66	38	Social Justice & Welfare Department	Umbrella scheme for Education of ST student (51)	305.46	305.46	100
		The entire provision was surrender stated to be due to non receipt of bills				
67	38	Social Justice & Welfare Department	Construction (60)	284.88	239.39	84.03
		The provision was surrender in March 2020 stated to be due to non receipt of bills.				
68	38	Social Justice & Welfare Department	Other expenditure (800)	50.00	27.73	55.46
		The provision was surrender in March 2020 stated to be due to non receipt of bills.				
69	38	Social Justice & Welfare Department	Social welfare (39)	140.66	102.16	72.63
		Surrender was due to non receipt of bills.				
70		Social Justice & Welfare Department	Social welfare (39)	334.19	252.13	75.45
		Surrender was due to non receipt of bills and non execution of work.				
71	40	Tourism and Civil Aviation Department	Establishment (60)	670.12	464.57	69.33
		Surrender due non receipt of increment order.				
72	41	Urban Development Department	Urban Development (42)	109.90	58.80	53.50

Sl. No.	Grant No.	Name of Grant	Name of the scheme	Original Provision	Amount of Surrender	% of surrender
		Surrender due to regularization of muster roll staff.				
73	41	Urban Development Department	Swachh Bharat Mission (81)	649.74	556.52	85.67
		Surrender due to non receipt of fund from MOHUA in the forms of Central share.				
74	41	Urban Development Department	Scheme under Ministry of Urban Development and HUPA (2).	31869.36	17878.83	56.10
		Sunder due to non receipt of fund from MOHUA in the forms of Central share.				
75	41	Urban Development Department	National Urban Livelihood Mission (20)	222.00	212.00	95.50
		Surrender due to non accordance of sanction from the competent authority.				
76	41	Urban Development Department	Land Acquisition (60)	500.00	500.00	100
		Surrender due to non clearance of the proposal within the laid down procedure.				
77	41	Urban Development Department	Projects/Schemes for the benefit of N.E. Region and Sikkim (Central Share) (83)	1366.97	780.44	57.09
		Surrender due to non receipt of bills				
78	43	Panchayat Raj Institutions	Performance grant recommended by the 14th FC	490.00	490.00	100
		Entire provision of was surrendered in March 2020 due to non-receipt of performance grant under 14 th FC from Ministry of Finance, Government of India.				
79	46	Municipal Affairs	Improvement Grant recommended by the 14th State Finance Commission.	53.27	53.27	100
		Surrender of entire provision due to non receipt of grants from Government of India.				
80	47	Skill Development & Entrepreneurship Department	Skill Development Mission (29)	1519.96	1425.52	93.79
		Surrender was due to late approval of the revised project, non receipt of fund from Government of India and non release of full amount of Central Share of the scheme.				
81	47	Skill Development & Entrepreneurship Department	Construction of three hostels and 3 boundary walls (66)	205.20	205.20	100
82	47	Skill Development & Entrepreneurship Department	Upgradation of Government ITI, Namchi into Model ITI (67)	237.45	237.45	100
83	47	Skill Development & Entrepreneurship Department	Construction of ITI at Chambung West Sikkim (70)	350.00	350.00	100
84	47	Skill Development & Entrepreneurship Department	State Industry Integrated Training cum Production and service centre at Sokeythang (71)	350.00	350.00	100
		Surrender of entire provision above four cases were due to non receipt of central share from Government of India.				
			Total	126715.53	99120.81	

Appendix 3.5

(Reference: Paragraph 3.4.3.3)

Details of surrender of funds in excess of ₹ one crore at the end of March 2020

(₹ in crore)

Grant No.	Original	Supple- mentary	Total Provision	Actual Expenditure	Saving/ Excess	Surrendered
REVENUE						
1	221.56	1.97	223.53	138.67	-84.86	78.34
2	75.34	6.40	81.74	72.52	-9.22	7.26
3	42.10	0.14	42.24	40.60	-1.64	1.12
7	1202.27	28.87	1231.14	1178.45	-52.69	51.54
8	25.82	0.00	25.82	24.33	-1.49	1.48
9	12.60	0.58	13.18	11.80	-1.38	1.18
10	2302.22	0.00	2302.22	1949.38	-352.84	345.18
12	262.00	6.85	268.85	154.11	-114.74	64.87
13	386.30	37.45	423.75	388.31	-35.44	26.57
14	74.78	1.29	76.07	73.10	-2.97	2.28
15	167.31	3.60	170.91	86.26	-84.65	84.55
19	49.86	3.42	53.28	40.94	-12.34	6.48
20	35.79	0.25	36.04	26.030	-10.01	9.99
22	167.36	0.64	168	94.58	-73.42	38.03
29	18.30	0.08	18.38	15.68	-2.70	2.70
30	521.83	3.91	525.74	473.56	-52.18	48.84
33	44.63	0.00	44.63	42.78	-1.85	1.71
34	218.29	11.65	229.94	191.06	-38.88	33.31
35	244.32	11.34	255.66	206.13	-49.53	48.11
37	87.77	1.02	88.79	78.14	-10.65	10.35
38	247.54	2.06	249.6	191.39	-58.21	57.45
40	37.31	2.31	39.62	32.18	-7.44	7.35
41	369.33	5.00	374.33	183.96	-190.37	190.12
43	318.85	0.05	318.9	280.27	-38.63	68.50
46	22.73	0.00	22.73	13.56	-9.17	9.16
47	25.50	0.00	25.50	11.65	-13.85	14.47
Total	7181.71	128.88	7310.59	5999.44	-1311.15	1210.94
CAPITAL						
2	3.87	0.00	3.87	1.71	-2.16	2.15
3	19.71	23.82	43.53	35.86	-7.67	5.61
7	32.3	13.60	45.90	20.1	-25.80	25.74
13	34.37	21.83	56.20	44.30	-11.90	17.06
22	18.07	74.00	92.07	86.05	-6.02	5.80
29	42.40	0.00	42.40	21.73	-20.67	20.41
31	42.35	4.82	47.17	20.41	-26.76	26.74
33	133.72	18.39	152.11	59.22	-92.89	90.08
34	160.72	211.32	372.04	189.58	-182.46	44.86

Grant No.	Original	Supple- mentary	Total Provision	Actual Expenditure	Saving/ Excess	Surrendered
35	509.91	95.48	605.39	145.19	-460.20	460.07
38	25.01	2.07	27.08	10.99	-16.09	16.10
39	16.32	3.30	19.62	15.25	-4.37	4.36
40	24.95	12.92	37.87	29.81	-8.06	7.65
41	34.96	0.41	35.37	19.88	-15.49	19.46
47	14.26	0.00	14.26	1.61	-12.65	12.66
Total	1112.92	481.96	1594.88	701.69	-893.19	758.75

Appendix 3.6

(Reference: Paragraph 3.5.2)

Statement showing details of incomplete projects more than one crore

(₹ in crore)

Sl. No.	Name of the project/works(having estimated cost of ₹ 10 crore or more)	Target Date of Completion	Estimated cost of work	Progressive expenditure at the end of year 2019-20	Pending Payments	Physical progress as on 31 March 2020 (in percent)
A	Sports and Youth Affairs					
1	Construction of Bhaichung stadium at Namchi in South Sikkim	31.3.2020	51.33	36.82	14.52	85
2	Upgradation of Kyongsa playground upto international standard with track and field.	31.3.2020	27.98	11.37	16.61	75
B	Police					
3	Construction of 2nd & 3rd IRBn Hq at Mangley, South Sikkim	3.9.2016	17.75	13.40	4.35	89
4	Sik 27	31.3.2016	46.25	14.95	31.30	75
C	Power Department					
5	Establishment of 11/kv, 2.5 switching s/s upgrading of 11kv T/S,.	31.3.2020	30.75	22.78	7.97	86
D	Education					
6	Establishment of Govt. College at Rhenock	15.02.11	15.95	13.66	2.29	85
7	Construction of Model School at Assam Lingzay,	31.03.18	11.88	8.28	3.60	82
8	Construction of various School in Sikkim	31.3.2020	13.58	5.16	8.42	60
9	Establishment of Polytechnic College at Mangshila,	30.06.18	12.30	9.12	3.18	78
10	Establishment of Polytechnic College at Yangthang	...	12.30	4.06	8.24	60
11	Construction of Science block at Government College at Yangthang	...	26.51	19.84	6.66	80
12	Construction of Ethnic Cultural Centre, Buriakhop	31.3.2020	100.00	12.00	88.00	16
13	Construction of Gyan Mandir State Library, Gangtok	2021	199.96	46.16	153.80	30
14	Construction of Folk History Centre at Assam Linzey, Gaucharan	31.3.2020	110.00	14.00	96.00	15
15	Construction of State Guest House	2021	82.60	0.00	82.60	0
16	Conceptualizing Preparation of Drawing and execution of art Gallery at Gangtok	2021	38.81	0.00	38.81	0
17	Renovation & Upgradation of 100 Brded District Hospital to 300 Bedded MSH at Namchi	2021	358.23	0.00	358.23	0
18	Establishment of liabrary infrastructure & archive of Gyan Mandir at Gtk.	2021	39.38	0.00	39.38	0
E	Urban Development and Housing					
19	Central Park extension Namchi	30.03.20	18.00	9.44	8.56	57
20	Solid Waste Treatment Plant for Mangan	29.03.20	15.99	2.94	13.05	0
21	Construction of Link Road from Forest Bypass and upgradation of road from TNHS to Dhupidara Gangtok	20.02.20	12.10	3.57	8.54	30
22	Construction of Kissan Bazar at Gangtok		23.75	11.23	12.52	87
23	Construction of Kissan Bazar at Namchi	24.04.17	28.26	15.87	12.39	98

Sl. No.	Name of the project/works(having estimated cost of ₹ 10 crore or more)	Target Date of Completion	Estimated cost of work	Progressive expenditure at the end of year 2019-20	Pending Payments	Physical progress as on 31 March 2020 (in percent)
24	Improvement & Modification of Inner Road at Gangtok	11.12.13	43.44	35.90	7.54	80
25	Upgradation of Melli bazar	07.10.15	36.37	24.90	11.47	78
26	Construction of Tunnal @ Ridge Park	29.09.19	18.61	0.00	18.61	15

Appendix 4.1

(Reference: Paragraph 4.3)

Statement showing funds transferred directly to implementing agencies in the State under the Schemes/Programmes outside the State Budget during 2019-20

(₹ in lakh)

Sl. No.	Government of India Scheme	Government of India Releases	
		2019-20	2018-19
1.	Aid to Voluntary Organisations Working for the Welfare of Scheduled Tribes	30.47	85.02
2.	Ambedkar Hastshilp Vikas	9.80	0.00
3.	Atal Innovation Mission	24	240.00
4.	Bio Technology Research and Development	226.44	15.51
5.	Beti Bachao Beti Padhao	47.50	0.00
6.	Capacity Building and Publicity	0.00	0.00
7.	CIC and RTI	0.00	3
8.	Disha Programme for Women in Science	0.00	0.00
9.	Domestic Promotion and Publicity including Market Development Assistance	50	0.00
10.	e-Courts Phase II	161.17	80.4
11.	Environmental Education Awareness and Training	71.19	0.00
12.	Environmental Information Systems	70.54	0.00
13.	Establishment Expenditure AYUSH	281.89	291.14
14.	Establishment Expenditure Higher Education	0.59	0.77
15.	Human Resource Development- Handicrafts	32.28	0.00
16.	Industrial Research and Development	0.00	0.38
17.	Integrated Development of Tourist Circuits around specific themes (Swadesh Darshan)	302.93	0.00
18.	Kala Sanskriti Vikas Yojana	8.64	35.00
19.	Member of Parliament Local Area Development Scheme (MPLAD)	750.00	1000.00
20.	Marketing Support and Services	6.81	0.00
21.	National AIDS and STD Control Programme	554.19	0.00
22.	National Handloom Development Programme	26.16	0.00
23.	National Service Scheme	166.35	27.67
24.	National Young Leaders Programme	0.00	1.41
25.	NER Textiles Promotion Scheme	20.9	
26.	Pollution Abatement	7	0.00
27.	Promotional Services Institutions and Programme	2.45	0.00
28.	Rastriya Gokul Mission	677.98	0.00
29.	Scheme for Prevention of Alcoholism and Substance (DRUGS) Abuse	18.55	0.00
30.	Schemes for differently Abled persons	0.00	3.9
31.	Schemes of North East Council - Special Development Projects	0.00	0.00
32.	Scheme for Prevention of Alcoholism and Substance	0.00	38.19

Sl. No.	Government of India Scheme	Government of India Releases	
		2019-20	2018-19
	(Drugs) Abuse		
33.	Science and Technology Institutional and Human Capacity Building	413.8	0.00
34.	Small Hydro Power - Grid Interactive	5	0.00
35.	Space Science Promotion	0.00	14.22
36.	Space Technology	0.00	0.5
37.	Transport Planning and Capacity Building in Urban Transport	46.44	46.44
Total		4013.07	1883.55

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

Appendix 4.2
(Reference: Paragraph 4.4)
**Statement Showing Outstanding Utilisation Certificates in Respect of Various
Departments Up to 31 March 2020**

(₹ in lakh)

Sl. No.	Name of the Department	Voucher	Amount
1	Agriculture	163	29.69
2	Animal Husbandry	25	8.39
3	Co-operation	15	127.92
4	Culture	141	401.13
5	Ecclesiastical	116	5888.74
6	Education	16	1360.12
7	Forest and Environment	6	59.45
8	Health and Family Welfare	26	2758
9	Home	16	1084.19
10	Horticulture	3	130
11	Commerce and Industries	20	608.03
12	Information Technology	35	93.07
13	Labour	9	4.44
14	Motor Vehicles	7	13.25
15	Parliamentary Affairs	184	181.79
16	Power	20	1581.51
17	Rural Development	91	3071.4
18	Science and Technology	20	423.99
19	Social Justice and Welfare	377	2017.94
20	Sports and Youth Affairs	118	209.32
21	Tourism and Civil Aviation	17	71.61
22	Panchayat Raj Institutions	9	43
23	Skill Development	3	232
	Total	1436	20398.98

Appendix 4.3

(Reference: Paragraph 4.5.1)

Statement Showing Pending DC bills for the Years up to 2019-20

Sl. No.	Grant No.	Department/Particulars	No. of AC bills	Amount (₹ in lakh)
1	1	Agriculture	56	526.53
2	2	Animal Husbandry and Veterinary Services	47	298.91
3	3	Buildings and Housing	51	16.87
4	4	Co-operation	15	28.45
5	5	Culture	12	24.58
6	6	Ecclesiastical	8	54.60
7	7	Education	94	227.63
8	8	Election	33	87.60
9	9	Excise	4	1.09
10	10	Finance	103	43.69
11	11	Food and Civil Supplies	14	119.99
12	12	Forest and Environment	44	60.61
13	13	Health and Family Welfare	171	658.40
14	14	Home	295	304.84
15	15	Horticulture	155	551.30
16	16	Commerce and Industries	8	4.72
17	17	Information and Public Relation	15	13.51
18	18	Information Technology	20	26.82
19	19	Water Resources	16	2.81
20	20	Judiciary	66	41.58
21	21	Labour	41	14.91
22	22	Land Revenue and Disaster Management	76	22.34
23	23	Law	6	0.98
24	24	Legislature	41	31.18
25	25	Mines and Geology	7	14.04
26	26	Motor Vehicles	10	5.36
27	27	Parliamentary Affairs	10	1.59
28	28	Department of Personnel	107	532.99
29	29	Planning and Development	80	235.38
30	30	Police	339	236.16
31	31	Power	41	57.05
32	32	Printing and Stationary	10	202.44
33	33	Public Health Engineering	62	25.15
34	34	Roads & Bridges	53	29.51
35	35	Rural Development	178	650.54
36	36	Science and Technology	34	7.26
37	37	Transport	3	0.05
38	38	Social Justice and Welfare	182	755.29
39	39	Sports and Youth Affairs	111	223.51
40	40	Tourism and Civil Aviation	90	292.53
41	41	Urban Development	30	10.80
42	42	Vigilance	6	4.59
43	43	Panchayat Raj Institutions	54	183.99
44	44	Governor	142	69.79
45	45	Public Service Commission	28	81.97
46	47	Skill Development	6	3.57
Total			2974	6787.50

Appendix 4.4
(Reference: Paragraph 4.5.2.1)
**Statement Showing Pending Abstract Contingent bills of Department of
Personnel**

Year	Figure of A & E Office			Departmental figure			
	Contingency Advance	Medical/ TA Advance	Total	Contingency Advance	Medical	TA Advance	Total
2004-05	110481	0	110481		0	0	
2005-06	350866	10604	361470	15926	0	0	15926
2006-07	16565573	0	16565573	16337052	0	0	16337052
2007-08	1805694	0	1805694	97500	0	0	97500
2008-09	21424331	0	21424331	21390794	0	0	21390794
2009-10	5914007	0	5914007	73162	0	0	73162
2010-11	36942	0	36942	0	0	0	0
2011-12	41695	0	41695	0	0	0	0
2012-13	128769	0	128769	0	0	0	0
2013-14	3120367	0	3120367	0	0	0	0
2014-15	25000	70000	95000	2495	0	0	2495
2015-16	10000	30000	40000	0	0	0	0
2016-17	27766	50000	77766	35000	0	0	35000
2017-18	33588	0	33588	20636	0	0	20636
2018-19	0	50000	50000	0	0	0	0
2019-20	91355	0	91355	0	0	0	0
Total	49686434	210604	49897038	37972565	0	0	37972565

Appendix 4.5
(Reference: Paragraph 4.10)
Arrears of accounts of bodies or authorities

Sl. No.	Name of Body or Authority	Accounts pending since	No. of Accounts pending up to F.Y. 2019-20
1	SIMFED	2015-16	5
2	DACS	2013-14	7
3	NWCS	2013-14	7
4	CAMPA	2014-15	6
5	Sikkim Khadi & Village Industries Board	2007-08	13
6	SHDB	2013-14	7
7	BOCW	2017-18	3
8	Backward commission	2018-19	2
9	Biodiversity Boards	2018-19	2
10	Human Right Commission	2018-19	2
11	SISCO	2019-20	1
12	SMU	2019-20	1
13	SSERC	2019-20	1
14	SLSA	2019-20	1
	Total		58

Note: cut-off date of the pendency of any previous F.Y is to be taken on 30 September of succeeding F.Y

Appendix 4.6

(Reference: Paragraph 4.12)

Statement Showing names of Autonomous Bodies and Authorities, the Accounts of which had not been received under Section 14 (1) and 15 of CAG's DPC Act, 1971

Sl. No.	Name of the Body/Authorities	Section under which audited	Years for which accounts are pending	Number of accounts pending
1	Sikkim Institute of Rural Development (SIRD), Karfactor	14	2018-19	2
2	Member Secretary, State Health & Family Welfare Society (NHM)	14	2017-18 & 2018-19	3
3	Sikkim Renewable Energy Development Agency (SREDA)	14	2016-17 to 2018-19	4
4	Project Director, National Aids Control Society, Gangtok	14	2018-19	2
5	Project Officer, Prevention & Control of Blindness	14	2016-17 to 2018-19	4
6	Member Secretary, Council of Science & Technology	14	2018-19	2
7	Principal, Institute of Hotel Management	14	2018-19	2
8	Sikkim Urban Development Agency, (SUDA)	14	2018-19	2
9	Small Farmers Agri-Business Consortium (SFAC)	14	2017-18 & 2018-19	3
10	CEO Sikkim Livestock Development Board	14	2017-18 & 2018-19	3
11	State Organic Mission	14	2018-19	2
12	Sikkim Organic Certification Agency	14	2016-17 to 2018-19	4
13	Mission Organic Value Chain for North Eastern Region (MOVCT)	14	2016-17 to 2018-19	4
14	State Institute of Capacity Building, Karfactor, Jorethang	14	2018-19	2
15	<i>District Project Management Unit (Rural Livelihood Project), Jorethang*</i>	14	2018-19	2
16	<i>District Project Management Unit (Rural Livelihood Project), Geyzing*</i>	14	2018-19	2
17	Indian Himalayan Centre for Adventure Tourism, Chemchey, South Sikkim	14	2014-15 to 2018-19	6
18	Himalayan Zoological Park	14	2014-15 to 2018-19	6
19	State Pollution Control Board	14	2017-18 & 2018-19	3
			Total	58

* Units under Sl. Number 15 and 16 are closed

