

APPENDICES

Appendix 2.1
Audit conducted during 2019-20 under Social Sector
(Reference : Paragraph 2.2)

Sl. No.	Name of the Unit	Expenditure of the Unit (i.e. of the Unit for the financial year for which audit conducted)				
		2015-16	2016-17	2017-18	2018-19	2019-20
1	Chairman, Juvenile Welfare Board	54.01	51.53	57.46	30.39	--
2	Secretary, Culture	--	--	--	892.63	--
3	Member Secretary, SSIAFA	--	--	--	240.15	--
4	Trauma Centre, Health and Family Welfare	--	--	--	56.00	--
5	Principal Secretary, ESIC, Labour Dept	--	--	--	609.63	--
6	Principal, SIHS	202.05	198.50	213.61	251.15	--
7	Secretary, Social Welfare Division, SJED	--	--	--	2825.03	--
8	Secretary, Welfare Division, SJED	--	--	--	6254.82	--
9	Secretary, Women & Child Dev. Division	--	--	--	3043.74	--
10	Secretary, Food & Civil Supplies	--	--	--	814.88	--
11	DCSO/North, Food & Civil Supplies	31.60	34.29	33.14	51.27	--
12	DCSO/South, Food & Civil Supplies	--	--	155.64	192.55	--
13	DCSO/West, Food & Civil Supplies	--	--	128.97	169.98	--
14	Secretary, Ecclesiastical Affairs	--	--	--	2876.93	--
15	Addl. Chief Secretary, Education	--	--	--	28651.00	--
16	Director, Namgyal Institute of Tibetology	--	--	202.00	276.00	--
	TOTAL	287.66	284.32	790.82	47236.15	

Appendix 3.1
Audit conducted during 2019-20 under Economic Sector
(Reference : Paragraph 3.2)

(₹ in lakh)

Sl. No.	Name of the Unit	Expenditure of the Unit (i.e. of the Unit for the financial year for which audit conducted)				
		2015-16	2016-17	2017-18	2018-19	2019-20
1	CCF/Wildlife, Forest & Environment	--	76.39	83.97	88.75	--
2	Joint Registrar/East, Cooperation	--	--	232.14	316.63	--
3	Director/Utilisation, Forest & Environment	148.87	133.94	129.37	166.09	--
4	Secretary, Cooperation	--	--	--	811.53	--
5	DFO(T)/North, Forest & Environment	--	--	287.13	389.44	--
6	DFO(T)/West, Forest & Environment	--	--	463.16	592.91	--
7	Jt. Director/West, SWC, Agriculture	45.68	50.90	26.60	29.71	--
8	DIC/East, Commerce & Industries	120.83	118.30	97.95	119.39	--
9	DIC(S/W), Jorethang, Commerce & Industries	99.21	95.01	108.73	146.92	--
10	Director, Handicraft & Handloom	--	--	--	1263.97	--
11	DFO/West, Wildlife, Forest & Environment	--	116.35	122.82	234.82	--
12	DFO/South, Wildlife, Forest & Environment	--	129.19	149.45	234.16	--
13	ADC(Development), Ravangla, RDD	48.35	48.50	54.50	84.74	--
14	ADC(Development), Soreng, RDD	45.71	54.50	67.75	82.06	--
15	BDO, Duga	--	--	94.62	136.26	--
16	BDO, Rakdong-Tintek	--	527.46	224.48	127.20	--
17	BDO, Nandok	--	104.98	121.68	170.90	--
18	BDO, Pakyong	--	--	123.32	162.63	--
19	CEO, SSOCA, Horticulture	--	--	57.08	69.39	--
20	BDO, Ranka	--	232.70	173.35	171.54	--
21	Project Director, JICA	--	--	1547.63	3224.44	--
22	Project Director, NERCDP, UDD	--	--	--	1039.00	--
23	M. Secretary, Sikkim Biodiversity Board	--	8.31	8.31	9.12	--
24	PMKSY under WRD	--	--	--	1189.00	--
25	CEO, Sikkim Organic Mission	--	--	--	1000.54	--
26	CEO, Sikkim Medicinal Plant Board	196.21	190.04	149.54	51.76	--
27	CEO, MOVCD-NER	--	17.89	20.89	13.46	--
28	SE, National Hydrology Project, WRD	--	--	--	73.15	--
29	BDO, Rhenock	--	--	95.44	128.95	--
30	Director, Himalayan Zoological Park	--	129.07	122.76	146.27	--
31	Project Director, SUDA	--	--	--	27.71	--
32	DFO, Kanchendzonga National Park	193.40	179.47	195.84	254.99	--
33	Project Director, SRDA	--	--	2.45	2.56	--
34	Secretary, Agriculture	--	--	--	7841.37	--
35	Joint Director/East, SWC, Agriculture	--	--	--	119.92	--
36	BDO, Sikip	--	55.50	64.88	101.94	--
37	District Project Manager/West, NERLP	--	--	--	1268.02	--
38	Secretary, Sikkim Nationalised Transport	--	--	--	6582.00	--
39	RTO, North	--	--	--	49.23	--
40	District Project Manager/South, NERLP	--	--	--	1192.30	--
41	Secretary, Motor Vehicles	--	--	--	928.34	--
42	PD, NESRIP, Roads and Bridges	--	--	--	1850.75	--
43	Joint Director/North, Agriculture	--	151.43	142.05	276.48	--
44	Joint Director/North, SWC, Agriculture	38.08	27.58	140.92	130.00	--
45	Joint Director/West, Agriculture	289.86	200.03	337.73	436.19	--
46	BDO, Daramdin	--	--	114.16	114.56	--
47	BDO, Dentam	--	--	2274.52	1351.05	--

Sl. No.	Name of the Unit	Expenditure of the Unit (i.e. of the Unit for the financial year for which audit conducted)				
		2015-16	2016-17	2017-18	2018-19	2019-20
48	Secretary, AHVS	--	--	--	5906.52	--
49	Additional Director/North, AHVS	312.61	310.34	310.76	213.03	--
50	Secretary, Horticulture	--	--	--	10574.91	--
51	Director, Fisheries	--	--	--	154.35	--
52	Assistant Director/North, Fisheries,	--	--	63.19	71.13	--
53	DE/West, Water Resources	--	--	--	195.75	--
54	DE/North, Building and Housing	--	--	71.33	339.03	--
55	Mission Director, SFAC, Horticulture	--	--	2600.00	2650.00	--
56	Joint Director/South, Horticulture	--	--	308.15	415.96	--
57	Joint Director/West, Horticulture	--	--	389.41	420.78	--
58	Secretary, Urban Development	--	--	--	24875.00	--
59	PCE-cum-Secretary, Water Resource	--	--	--	7286.25	--
60	PCE-cum-Secretary, Roads & Bridges	--	--	--	7207.00	--
61	Dy. Director/West, Fisheries	--	--	79.10	86.21	--
62	Dy. Director/Karfectar AHVS	141.79	148.26	147.39	186.64	--
63	ADC/East, Gangtok, RDD	--	--	422.49	565.24	--
64	Secretary, Forest and Environment	--	--	--	1800.37	--
65	DFO/South, Social Forestry	54.82	60.72	60.82	71.14	--
66	DFO/West, Social Forestry	65.25	73.28	80.63	82.42	--
67	Empowered Officer, NRDWP	--	--	--	2700.00	--
68	BDO, Chungthang	--	--	2087.01	92.61	--
69	DFO(T), Gangtok	--	--	753.78	870.49	--
70	PCE-cum-Secretary, Building & Housing	--	--	--	5997.00	--
71	Secretary, Tourism and Civil Aviation	--	--	--	1612.04	--
	TOTAL	1800.67	3240.14	15209.28	109176.01	

Appendix 3.2
Details of standing properties and their monetary value
(Reference : Paragraph 3.5)

Sl. No.	Name of work	Date of commencement	Date of completion	Date of land acquired	Area involved Under acquisition (hectare)	Value of land (₹)	Value of standing properties (₹)	Name of Species/ Tree	Total CFT	Rate per CFT (₹)	Monetary value of species (₹)	Remarks
1	Constof Rural Connectivity Road Mangalbarey to Arubotey(Phase-vii)	18.02.2009	10.10.2020	June 2018	8.04	1986683.08	21982700.50	Dhupi	1152.6	325	374595	Total CFT taken into Account after deduction of 15 percent (Timber able items).The price of round timber in log form is 15 percent less than the price of sawn timber.
								Saur	657.05	455	298957.75	-do-
								Chilauney	6697.15	325	2176573.75	-do-
								Panisaj	10025.75	780	7820085.00	-do-
								Lampatey	3627.80	520	1886456.00	-do-
								Utis	1564.85	325	508576.00	-do-
								Simal	632.40	325	205530.00	-do-
								Katus	2606.10	585	1524569.00	-do-
								Lapsi	1232.50	325	400563.00	-do-
								Siris	3236.80	325	1051960.00	-do-
								Mawa	367.20	325	119340.00	-do-
								Tooni	382.50	585	223762.50	-do-
								Kaula	1330.25	455	605264.00	-do-
								Khamari	59.5	975	58013.00	-do-
								Pakhasaj	271.15	455	123373.00	-do-
								Gokul	142.8	325	46410.00	-do-
								Phusre Chap	403.75	325	131220.00	-do-
								Rani Chap	119	975	116025.00	-do-
								Okhar	1048.90	975	1022678.00	-do-
								Kimbu	374	975	364650.00	-do-
Malata	527.00	325	171275.00	-do-								
Bamboo	21465.00	32	686880.00	-do-								
Total (A)										19916756.00		

Sl. No.	Name of work	Date of commencement	Date of completion	Date of land acquired	Area involved Under acquisition (hectare)	Value of land (₹)	Value of standing properties (₹)	Name of Species/ Tree	Total CFT	Rate per CFT (₹)	Monetary value of species (₹)	Remarks
2	Const. of PMGSY road from Chakung – Khaniserbong SPWD road to Lower Khaniserbong, West Sikkim	12.02.2009	30.11.2017	July 2017	4.256	1051658.00	12741671	Siris	3276	276.25	904995.00	15 percent deduction was made by the department from the rates of trees/species. The price of round timber in log form is 15 percent less than the price of sawn timber.
								Panisaj	5550	663	3679650.00	-do-
								Chilauney	4169	276.25	1151686.00	-do-
								Lampatey	2410	442	1065220.00	-do-
								Teak	32.00	994.50	31824.00	-do-
								Simal	336	276.25	92820.00	-do-
								Gokul	1061	276.25	293101.00	-do-
								Lapsi	504	276.25	139230.00	-do-
								Chekrasi	552	386.75	213486.00	-do-
								Phaleydo	369	276.25	101936.00	-do-
								Okhar	264	828.75	218790.00	-do-
								Katus	16	497.25	7956.00	-do-
								Dhupi	48	276.25	13260.00	-do-
								Utis	128	276.25	35360.00	-do-
Bamboo	14770	32	472640.00	-do-								
Total(B)			8421954.00									
3	Const. of PMGSY Road from Chakung – Khaniserbong SPWD road to Mendogaon, West Sikkim	29.19.2014	20.04.2016	August 2017	4.8330	1194234.00	10636157.00	Kimbu	1437	828.75	1190914.00	15 percent deduction was made by the department from the rates of trees/species. The price of round timber in log form is 15 percent less than the price of sawn timber.
								Chilauney	640	276.25	176800.00	-do-
								Okhar	917	828.75	759964.00	-do-

Sl. No.	Name of work	Date of commencement	Date of completion	Date of land acquired	Area involved Under acquisition (hectare)	Value of land (₹)	Value of standing properties (₹)	Name of Species/ Tree	Total CFT	Rate per CFT (₹)	Monetary value of species (₹)	Remarks
								Katus	1804	497.25	897040.00	-do-
								Utis	1852	276.25	511616.00	-do-
								Saur	406	386.75	157021.00	-do-
								Mawa	800	276.25	221000.00	-do-
								Malata	1984	276.25	548080.00	-do-
								Lapsi	618	276.25	170723.00	-do-
								Panisaj	1162	663	770406.00	-do-
								Siris	1734	276.25	479018.00	-do-
								Kaula	160	386.75	61880.00	-do-
								Dhupi	680	276.25	187850.00	-do-
								Payou	432	276.25	119340.00	-do-
								Rani Chap	32	828.75	26520.00	-do-
								Bamboo	7350	32	235200.00	-do-
								Total(C)			6513372.00	
4	Const. of PMGSY road from Upper Gelling to Middle Gelling, West Sikkim	03.02.2009	29.02.2016	September 2017	7.5150	1856961	10607252	Chilauney	3624	276.25	1001130.00	15 percent deduction was made by the department from the rates of trees/species. The price of round timber in log form is 15 percent less than the price of sawn timber.
								Lampatey	4461	442	1971762.00	-do-
								Panisaj	4812	663	3190356.00	-do-
								Pakhasaj/Po kraj	80	386.75	30940.00	-do-
								Khamari	256	828.75	212160.00	-do-
								Mawa	1028	276.25	283986.00	-do-
								kaula	398	386.75	153927.00	-do-
								Simal	360	276.25	99450.00	-do-
								Phaledo	144	276.25	39780.00	-do-
								Siris	1838	276.25	507748.00	-do-
								Chekrasi	378	386.75	146192.00	-do-

Sl. No.	Name of work	Date of commencement	Date of completion	Date of land acquired	Area involved Under acquisition (hectare)	Value of land (₹)	Value of standing properties (₹)	Name of Species/ Tree	Total CFT	Rate per CFT (₹)	Monetary value of species (₹)	Remarks
								Kimbu	272	828.75	225420.00	-do-
								Sal	16	828.75	13260.00	-do-
								Teak	128	994.50	127296.00	-do-
								Malata	888	276.25	245310.00	-do-
								Bamboo	30580	32	978560.00	-do-
								Total(D)			9227277.00	
5	Const.of PMGSY road from Liching,Gitang to Karmatarblock,West Sikkim	04.02.2008	20.06.2016	February 2017	10.6400	2629144	13466581	Okhar	5888	637.50	3753600.00	Old rate prior to April 2016 taken into account by the department and 15 percent deduction was made from the rates of trees/species
								Utis	4176	212.50	887400.00	-do-
								Rani chap	2096	637.50	1336200.00	-do-
								Bamboo	19900	32	636800.00	-do-
								Total(E)			6614000.00	
								Grand total (A to E)			50693359.00	

Volume table for standing trees (all species) according to Forest Department

Girth at breast height volume in Cubic feet

3 feet to below 4 feet	15
4 feet to below 5 feet	24
5 feet to below 6 feet	35
6 feet to below 7 feet	46
7 feet to below 8 feet	64
8 feet to below 9 feet	84
9 feet to below 10 feet	106

Appendix 4.1

Summarised financial position and working results of Government Companies and Statutory Corporations as per their latest finalised accounts as on 30.09.2020

(Reference : Paragraph 4.1.4 & 4.1.8)

Sl. No.	Sector/ Name of the company	Period of accounts	Year in which accounts finalised	Paid up capital	Loan outstanding at the end of the year	Accumulated Profit (+)/ loss(-)	Free Reserves & Surplus	Turnover	Net profit (+)/ loss (-)	Net impact of Accounts comments	Capital Employed*	Earning before interest and taxes**	Return on Capital Employed	Manpower
											12=5+6+7+8		14=13/12*100	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
A. Working Government Companies														
Agriculture and Allied														
1	Sikkim Poultry Development Corporation Limited (SPDCL)	2017-18	2018-19	0.00	0.00	-1.72	2.80	0.00	-0.15	0.00	1.08	-0.15	-13.89	NA
2	Sikkim Hatcheries Limited (SHL)	2017-18	2018-19	0.46	0.00	-2.71	2.32	0.06	-0.14	0.00	0.07	-0.14	-200.00	NA
3	Sikkim Livestock Processing and Development Corporation (SLPDC)	2013-14	2014-15	0.69	0.01	-1.04	1.40	0.06	-0.02	0.00	1.06	-0.02	-1.89	NA
Sector wise total		-	-	1.15	0.01	-5.47	6.52	0.12	-0.31	0.00	2.21	-0.31	-14.03	

Sl. No.	Sector/ Name of the company	Period of accounts	Year in which accounts finalised	Paid up capital	Loan outstanding at the end of the year	Accumulated Profit (+)/ loss(-)	Free Reserves & Surplus	Turnover	Net profit (+)/ loss (-)	Net impact of Accounts comments	Capital Employed*	Earning before interest and taxes**	Return on Capital Employed	Manpower
											12=5+6+7+8		14=13/12*100	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Finance														
4	Schedule Caste, Schedule Tribe and Other Backward Classes Development Corporation Limited (SABCCO)	2015-16	2018-19	18.31	20.10	-15.40	0.00	1.87	-0.24	0.02	23.01	0.49	2.13	27.00
Sector wise total				18.31	20.10	-15.40	0.00	1.87	-0.24	0.02	23.01	0.49	2.13	27.00
Infrastructure														
5	Sikkim Industrial Development and Investment Corporation Limited (SIDICO)	2018-19	2019-20	17.14	340.32	14.17	2.78	3.61	0.84		374.41	1.25	0.33	32.00
6	Gangtok Smart City Development Limited (GSDL)*	2018-19	2019-20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	NA

Sl. No.	Sector/ Name of the company	Period of accounts	Year in which accounts finalised	Paid up capital	Loan outstanding at the end of the year	Accumulated Profit (+)/ loss(-)	Free Reserves & Surplus	Turnover	Net profit (+)/ loss (-)	Net impact of Accounts comments	Capital Employed*	Earning before interest and taxes**	Return on Capital Employed	Manpower		
											12=5+6+7+8		14=13/12*100			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15		
7	Namchi Smart City Limited (NSCL)*	2018-19	2019-20	2.00	0.00	-0.20	0.00	0.00	-0.09	0.00	1.80	-0.09	-5.00	59.00		
Sector wise total				19.14	340.32	13.97	2.78	3.61	0.75	0.00	376.21	1.16	0.31	91.00		
Power																
8	TeestaUrja Limited (TUL)	2018-19	2019-20	3205.39	8830.06	-1169.47	1.22	1613.52	-313.06	0.00	10867.20	1081.47	9.95	NA		
9	Teestavalley Power Transmission Limited (TPTL)	2019-20	2020-21	388.45	960.51	18.39	0.00	300.43	34.19	0.00	1367.35	192.89	14.11	56.00		
10	Sikkim Power Investment Corporation Limited (SPICL)	2019-20	2020-21	0.01	3006.74	-1000.30	0.00	223.81	-184.31	0.00	2006.45	221.65	11.05	4.00		
11	Sikkim Power Development Corporation Limited (SPDC)	2018-19	2019-20	72.34	48.79	-115.47	58.64	13.52	-0.03	0.00	64.30	3.81	5.93	70.00		
Sector wise total				-	-	3666.19	12846.10	-2266.85	59.86	2151.28	-463.21	0.00	14305.30	1499.82	10.48	130.00

Sl. No.	Sector/ Name of the company	Period of accounts	Year in which accounts finalised	Paid up capital	Loan outstanding at the end of the year	Accumulated Profit (+)/ loss(-)	Free Reserves & Surplus	Turnover	Net profit (+)/ loss (-)	Net impact of Accounts comments	Capital Employed*	Earning before interest and taxes**	Return on Capital Employed	Manpower
											12=5+6+7+8		14=13/12*100	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Service														
12	Sikkim Tourism Development Corporation (STDC)	2016-17	2018-19	6.46	0.00	-1.69	0.00	2.53	0.06	0.00	4.77	0.08	1.68	65.00
Sector wise total		-	-	6.46	0.00	-1.69	0.00	2.53	0.06	0.00	4.77	0.08	1.68	65.00
Total A (All sector wise working Government companies)		-	-	3711.25	13206.53	-2275.44	69.16	2159.41	-462.95	0.02	14711.50	1501.24	10.20	313.00
B Statutory Corporations														
Finance														
13	State Bank of Sikkim (SBS)	2018-19	2019-20	0.53	67.61	6.85	70.40	188.16	23.24	0.49	145.39	31.96	21.98	NA
Sector wise total		-	-	0.53	67.61	6.85	70.40	188.16	23.24	0.49	145.39	31.96	21.98	
Service														
14	State Trading Corporation of Sikkim (STCS)	2018-19	2019-20	1.61	194.33	2.68	0.00	158.57	0.08	1.12	198.62	0.31	0.16	NA
Sector wise total				1.61	194.33	2.68	0.00	158.57	0.08	1.12	198.62	0.31	0.16	

Sl. No.	Sector/ Name of the company	Period of accounts	Year in which accounts finalised	Paid up capital	Loan outstanding at the end of the year	Accumulated Profit (+)/ loss(-)	Free Reserves & Surplus	Turnover	Net profit (+)/ loss (-)	Net impact of Accounts comments	Capital Employed*	Earning before interest and taxes**	Return on Capital Employed	Manpower
											12=5+6+7+8		14=13/12*100	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Agriculture & Allied														
15	Government fruit Preservation factory (GFPF)	2018-19	2019-20	0.00	0.00	0.81	0.09	5.19	0.62		0.90	0.62	68.89	NA
16	Temi Tea	2017-18	2019-20	0.00	0.00	-1.51	0.00	7.18	0.25	0.00	-1.51	0.25	-16.56	NA
Sector wise total				0.00	0.00	-0.70	0.09	12.37	0.87	0.00	-0.61	0.87	-142.62	
Total B (All sector wise working Statutory corporations)		-	-	2.14	261.94	8.83	70.49	359.10	24.19	1.61	343.40	33.14	9.65	NA
Grand Total (A+B)		-	-	3713.39	13468.47	-2266.61	139.65	2518.51	-438.76	1.63	15054.90	1534.38	10.19	313.00
* Capital Employed= Paid up Capital+Free reserves & Surplus+ Long term loans+Accumulated Profit/Loss														
** EBIT represents Total Income-Expenses (Excluding Interest and tax expenses from P & L Accounts of respective PSUs)														
*** Return on Capital Employed= Percentage of EBIT in Capital Employed														

Appendix 4.2
Statement showing Rate of Real Return on Government Investment
(Reference : Paragraph 4.1.9)

Financial year	PV of cumulative Government investment at the beginning of the year	Funds infused by the Government during the year in the form of				Total investment at the end of the year	Average rate of interest on Government borrowings (in per cent)	PV of cumulative Government investment at the end of the year	Minimum expected return to recover cost of funds for the year	Total Earnings (Profit after tax) for the year
		Equity (<i>less</i> disinvestment)	Revenue Grants / Subsidy	Loan	Total					
a	b	c	d	e	f = c + d+e	g = b + f	h	i = g*(1+h/100)	j = g*h/100	k
Prior to 2002	0	17.29	0	2.03	19.32	19.32	0	20.1	0	0
2002-03	20.10	3.85	0	0	3.85	23.95	11.47	26.70	2.75	-3.26
2003-04	26.70	5.84	0	0	5.84	32.54	10.33	35.90	3.36	-22.49
2004-05	35.90	1.17	0	0	1.17	37.07	9.78	40.69	3.63	-3.05
2005-06	40.69	4.82	0	0	4.82	45.51	9.45	49.81	4.30	-3.05
2006-07	49.81	0.30	0	0	0.3	50.11	9.25	54.75	4.64	-4.05
2007-08	54.75	0.00	0	0	0	54.75	8.92	59.63	4.88	-3.41
2008-09	59.63	3.05	1.21	0	4.26	63.89	8.6	69.39	5.49	-2.69
2009-10	69.39	2.10	2.25	0	4.35	73.74	8.28	79.84	6.11	-2.17
2010-11	79.84	0.96	1.79	0	2.75	82.59	7.92	89.14	6.54	-11.59
2011-12	89.14	0.00	0	0	0	89.14	7.74	96.03	6.90	-7.03
2012-13	96.03	0.00	0	0	0	96.03	7.4	103.14	7.11	-15
2013-14	103.14	0.00	0.18	0	0.18	103.32	7.74	111.32	8.00	-17.1
2014-15	111.32	0.00	0.16	0	0.16	111.48	7.95	120.34	8.86	-27.76
2015-16	120.34	0.00	0.18	0	0.18	120.52	8.1	130.28	9.76	-80.12

Financial year	PV of cumulative Government investment at the beginning of the year	Funds infused by the Government during the year in the form of				Total investment at the end of the year	Average rate of interest on Government borrowings (in per cent)	PV of cumulative Government investment at the end of the year	Minimum expected return to recover cost of funds for the year	Total Earnings (Profit after tax) for the year
		Equity (<i>less</i> disinvestment)	Revenue Grants / Subsidy	Loan	Total					
a	b	c	d	e	f = c + d+e	g = b + f	h	i = g*(1+h/100)	j = g*h/100	k
2016-17	130.28	0.00	0.11	0	0.11	130.39	8.22	141.11	10.72	-335.17
2017-18	141.11	0.00	11.6	0	11.6	152.71	8.22	165.26	12.55	-319.01
2018-19	165.26	6.02	10.79	0	16.81	182.07	8.28	197.15	15.08	-254.35
2019-20	197.15	2.50	6.5	0	9	206.15	8.2	223.05	16.90	-184.69
Total	1393.44	47.90	34.77	2.03	84.7					

Appendix 4.3
Details of loss to State Exchequer
(Reference : Paragraph 4.2)

Size of GI Pipe (in MM Dia)	Length of GI Pipe (in meters)	Rate of GI Pipe from 07 September 2018 to 31 October 2018 (in ₹ per metre)	Revised rate w.e.f 15.11.2018 (in ₹ per meter)	Excess expenditure (in ₹ Per Mtr.)	Total excess expenditure in lakh
(A)	(B)	(C)	(D)	(E) = (D) – (C)	(F) = (B) X (E)
15	250985	107.23	110.13	2.9	7.28
20	124836	138.03	141.76	3.73	4.66
25	134109	211.94	217.73	5.79	7.76
32	147169	264.12	271.58	7.46	10.98
40	69040	303.04	311.6	8.56	5.91
50	28350	429.88	442.02	12.14	3.44
65	18360	555.45	571	15.55	2.85
80	3100	726.27	746.61	20.34	0.63
Total					43.51
Add-18 % GST					7.83
Total Extra Expenditure					51.34

Appendix 5.1

Delay in issue of acknowledgement

(Reference : Paragraph 5.11.5)

NAME OF APPLICANT	ARN	ARN DT	Amount of Refund (in ₹)	Acknowledgement Date	Delay
MANOJ KUMAR SHAH	AA1109190004969	27-09-2019	2074	21-02-2020	132

Appendix 5.2A
Delay in refund & Interest due (19 Pre-Automation cases)
(Reference : Paragraph 5.11.6)

Sl. No.	GSTIN	NAME	ARN	ARN DT	Ack date = (ARN dt. + 15)	AMOUNT OF REFUND	SANCTIONED DATE (RFD 06 Date)	Days To Process	Delay (in days)	Interest Due (in ₹)
1	11ACYPA1603K1ZW	MAA JAGDAMBA TRADING	AA1107190001004	04-07-2019	19-07-2019	2577735	08-11-2019	127	52	22,034.34
2	11BYOPS7568E1ZZ	DEEPAK SHRESTHA	AA110319000406U	13-03-2019	28-03-2019	289192	08-11-2019	240	165	7,843.84
3	11CGTPS3549D1Z7	VIKASH AGENCIES	AA110619000323U	21-06-2019	06-07-2019	270422	08-11-2019	140	65	2,889.44
4	11AADCC8088Q1Z5	CHENNAI NETWORK INFRASTRUCTURE LIMITED	AA110319000937F	31-03-2019	15-04-2019	198788	08-11-2019	222	147	4,803.59
5	11ACCFS6767L1ZS	SHRISTIKA ENTERPRISE	AA110319000296P	09-03-2019	24-03-2019	77464	08-11-2019	244	169	2,152.01
6	11HAXPS4871R1ZE	PREM Shanker	AA110419000097P	04-04-2019	19-04-2019	19573	08-11-2019	218	143	460.10
7	11APPPL3876H1ZN	VAJRA MEDICINE MART	AA110419000280U	17-04-2019	02-05-2019	17146	08-11-2019	205	130	366.41
8	11AFXPA3117L1ZK	PLANET ONE	AA110519000393P	18-05-2019	02-06-2019	8449	08-11-2019	174	99	137.50
9	11CRLPS6706B1ZZ	BALAJI BHOG	AA110419000296N	17-04-2019	02-05-2019	3200	08-11-2019	205	130	68.38
10	11AAOFA1208J1ZW	AISHWARYA HEALTHCARE	AA110618000404U	05-02-2019	20-02-2019	1544545	11-02-2020	371	296	75,153.75
11	11AAOFA1208J1ZW	AISHWARYA HEALTHCARE	AA110919000209G	14-09-2019	29-09-2019	351242	11-02-2020	150	75	4,330.38
12	11BGYPR0059R1ZK	HEMANT RAI	AA111218000315U	21-12-2018	05-01-2019	309967	11-11-2019	325	250	12,738.37
13	11AUKPA5756B1Z6	SANJAY AGARWAL	AA110819000111Z	07-08-2019	22-08-2019	190000	11-11-2019	96	21	655.89
14	11AOHPA3717R2ZY	DIPCHANDSRIKRISHAN	AA110218006323Y	05-04-2019	20-04-2019	2806	11-11-2019	220	145	66.88
15	11AAMCS4609N1Z3	STATE TRADING CORPORATION OF SIKKIM	AA110319000780S	27-03-2019	11-04-2019	10268243	25-10-2019	212	137	2,31,246.46
16	11AAMCS4609N1Z3	STATE TRADING CORPORATION OF SIKKIM	AA110419000438L	24-04-2019	09-05-2019	5143817	25-10-2019	184	109	92,165.93
17	11AOHPA3717R1ZZ	GAJANAND AGARWAL	AA1104190067488	06-06-2019	21-06-2019	875068	25-10-2019	141	66	9,493.89
18	11AQXPG3512G1Z3	C.B. GURUNG	AA111218000116Z	07-12-2018	22-12-2018	178470	25-10-2019	322	247	7,246.37
19	11BJYPP9971R1ZS	DRISTANTA DEEP PRADHAN	AA1104190000416	02-04-2019	17-04-2019	37280	08-11-2019	205	130	796.67
Total interest due										4,74,650.20

Appendix 5.2B
Delay in refund & Interest due (9 Post-Automation cases)
(Reference : Paragraph 5.11.6)

Sl. No.	GSTIN	Name	ARN	ARN Dt	Ack RFD02 Dt	Amount	Payment order date	Days To Process	Delay (in days)	Interest Due (in ₹)
1.	11BEYPS4573M1ZM	SRI SADAFAL TOURS AND TRAVELS	AA110220000345D	20-02-2020	20-02-2020	17000	13-05-2020	83	23	64.27
2.	11CRGPP0925G2Z3	PRADHANS & PRADHANS	AA110220000352I	21-02-2020	21-02-2020	10000	13-05-2020	83	23	37.81
3.	11AYLPC0580G2ZW	BAJRA SECURITY SERVICE AGENCY	AA1102200004378	25-02-2020	25-02-2020	13799	13-05-2020	78	18	40.81
4.	11ATJPD1696H2ZU	DARPAN ENTERPRISE	AA1103200002479	13-03-2020	13-03-2020	7000	13-05-2020	63	3	3.45
5.	11ALSPG2623E1ZK	TARA GURUNG	AA1110190001461	15-10-2019	15-10-2019	193434	24-03-2020	161	101	3211.53
6.	11BEJPR6378N1ZT	M/S CHANDRA SHEKHAR RAI	AA1111190003209	22-11-2019	22-11-2019	30388	24-03-2020	123	63	314.70
7.	11ARDPD9621J1Z3	THE CHUMBI MOUNTAIN RETREAT	AA111119000415Y	26-11-2019	26-11-2019	335807	24-03-2020	119	59	3256.87
8.	11BCGPP1457H2ZS	THE NEWA HOLIDAYS	AA111219000088R	04-12-2019	04-12-2019	25852	24-03-2020	111	51	216.73
9.	11AILPL3951A1ZR	ROYAL ELECTRICALS & HARDWARE STORE	AA111219000329P	19-12-2019	19-12-2019	20000	24-03-2020	96	36	118.36
Total interest due										7264.56

Appendix 5.3
Delay in sending copies of refund orders to the counterpart tax authorities
(Reference : Paragraph 5.11.7)

Sl. No.	NAME	GSTIN	ARN	ARN Date	Refund type	Date of sanction	Refund amount	IGST	CGST	Cess	SGST	Date of forwarding refund order to nodal officer of counterpart tax authority	Delay in sending sanction to the counterpart tax authority (in days) above 7 days
1.	Dipchandsrikrishan	11AOHPA3717R2ZY	AA110218006323Y	05-04-2019	XSPAY	11-11-2019	2806	2806	0	0	0	28-11-2019	10
2.	BalajiBhog	11CRLPS6706B1ZZ	AA110419000296N	17-04-2019	EXBCL	08-11-2019	3200	0	1600	0	1600	28-11-2019	13
3.	Planet One	11AFXPA3117L1ZK	AA110519000393P	18-05-2019	EXBCL	08-11-2019	8449	0	0	8449	0	28-11-2019	13
4.	Vajra Medicine Mart	11APPPL3876H1ZN	AA1104190002800	17-04-2019	EXBCL	08-11-2019	17146	0	17146	0	0	28-11-2019	13
5.	Premshanker	11HAXPS4871R1ZE	AA110419000097P	04-04-2019	EXBCL	08-11-2019	19573	0	19573	0	0	28-11-2019	13
6.	Dristanta Deep Pradhan	11BJYPP9971R1ZS	AA1104190000416	02-04-2019	EXBCL	08-11-2019	37280	0	18640	0	18640	28-11-2019	13
7.	Shristika Enterprise	11ACCFS6767L1ZS	AA110319000296P	09-03-2019	EXBCL	08-11-2019	77464	0	0	77464	0	28-11-2019	13
8.	Sanjay Agarwal	11AUKPA5756B1Z6	AA110819000111Z	07-08-2019	EXBCL	11-11-2019	190000	0	90000	0	100000	28-11-2019	10
9.	Chennai Network Infrastructure Limited	11AADCC8088Q1Z5	AA110319000937F	31-03-2019	EXBCL	08-11-2019	198788	0	132493	0	66295	28-11-2019	13
10.	Hemant Rai	11BGYP0059R1ZK	AA1112180003150	21-12-2018	EXBCL	11-11-2019	309967	309967	0	0	0	28-11-2019	10
11.	Vikash Agencies	11CGTPS3549D1Z7	AA110619000323U	21-06-2019	EXBCL	08-11-2019	270422	0	269922	0	500	28-11-2019	13
12.	Deepak Shrestha	11BYOPS7568E1ZZ	AA110319000406U	13-03-2019	EXBCL	08-11-2019	289192	289192	0	0	0	28-11-2019	13
13.	Aishwarya Healthcare	11AAOFA1208J1ZW	AA110919000209G	14-09-2019	INVITC	11-02-2020	351242	294764	28239	0	28239	05-03-2020	16

Sl. No.	NAME	GSTIN	ARN	ARN Date	Refund type	Date of sanction	Refund amount	IGST	CGST	Cess	SGST	Date of forwarding refund order to nodal officer of counterpart tax authority	Delay in sending sanction to the counterpart tax authority (in days) above 7 days
14.	Aishwarya Healthcare	11AAOFA1208J1ZW	AA110618000404U	05-02-2019	INVITC	11-02-2020	1544545	1490905	26820	0	26820	05-03-2020	16
15.	MaaJagdamba Trading	11ACYPA1603K1ZW	AA1107190001004	04-07-2019	EXBCL	08-11-2019	2577735	2359479	109128	0	109128	28-11-2019	13

Appendix 5.4
Deviation in refund cases pertaining to inverted duty structure
(Reference : Paragraph 5.11.9.1)

ARN	NAME	GSTIN	ARN DT	AMOUNT OF REFUND CLAIM	DATE OF SANCTION
AA110618000404U	AISHWARYA	11AAOFA1208J1ZW	2019-02-05	₹ 15,44,545	11/2/2020
AA110919000209G	HEALTHCARE		2019-09-14	₹ 3,51,242	11/2/2020

Appendix 5.5

Refund (Post-Automation) sanctioned without filing of GSTR 3B return

(Reference : Paragraph 5.11.9.2)

REFUND MODULE DATA				GSTR 3B DATA	
ARN	GSTIN	NAME	SANCTIONED DATE	GSTR 3B Return period	Filing date
AA110220000345D	11BEYPS4573M1ZM	SRI SADAFAL TOURS AND TRAVELS	13-05-2020	June 2019 to May 2020	07-07-2020
AA110220000352I	11CRGPP0925G2Z3	PRADHANS & PRADHANS	13-05-2020	February & March 2020	13-12-2020
				April & May 2020	19-12-2020
AA1103200002479	11ATJPD1696H2ZU	DARPAN ENTERPRISE	13-05-2020	March to May 2020	09-07-2020
AA110320000322J	11EGIPS8259D1Z7	GSSHARMA	13-05-2020	April 2020.	11-06-2020
				May 2020.	11-08-2020
AA1109190004969	11BUVPS2043F1ZM	MANOJ KUMAR SHAH	24-03-2020	March 2020.	29-06-2020
AA1110190001461	11ALSPG2623E1ZK	TARA GURUNG	24-03-2020	September 2019 to March 2020	15-09-2020
AA1111190003209	11BEJPR6378N1ZT	M/S CHANDRA SHEKHAR RAI	24-03-2020	March 2020.	02-09-2020
AA111119000415Y	11ARDPD9621J1Z3	THE CHUMBI MOUNTAIN RETREAT	24-03-2020	March 2020.	30-06-2020
AA111219000088R	11BCGPP1457H2ZS	THE NEWA HOLIDAYS	24-03-2020	January and February 2020	18-11-2020
				March 2020.	23-11-2020
AA111219000329P	11AILPL3951A1ZR	ROYAL ELECTRICALS & HARDWARE STORE	24-03-2020	February 2020.	11-05-2020
				March 2020.	01-06-2020

Appendix 5.6

Non-submission of statement in case of refunds (Pre-Automation) of excess payment of tax

(Reference : Paragraph 5.11.9.3)

ARN	NAME	GSTIN	ARN DT	AMOUNT (in ₹)	Remarks
AA1104190067488	Gajanand Agarwal	11AOHPA3717R1ZZ	2019-06-06	8,75,068	Sanctioned
AA110218006323Y	Dipchand Srikrishan	11AOHPA3717R2ZY	2019-04-05	2,806	Sanctioned
AA110119007671Q	Huhtamaki Limited	ppl 11AAACT0086E1ZY	2019-04-25	36,00,000	Not sanctioned

Appendix 5.7

Discrepancies in ARN Date and Application Date

(Reference : Paragraph 5.11.10.1)

GSTIN	ARN	ARN Date as in GSTN	APPLICATION DATE as per State System
11ALSPG2623E1ZK	AA1110190001461	2019-10-15	2019-10-24
11BCGPP1457H2ZS	AA111219000088R	2019-12-04	2020-01-23
11AILPL3951A1ZR	AA111219000329P	2019-12-19	2020-01-23
11BEYPS4573M1ZM	AA110220000345D	2020-02-20	2020-02-26
11AYLPC0580G2ZW	AA1102200004378	2020-02-25	2020-03-03
11ATJPD1696H2ZU	AA1103200002479	2020-03-13	2020-03-19
11BUVPS2043F1ZM	AA1109190004969	2019-09-27	2019-10-24

Appendix 5.8**Discrepancies in RFD05 Date (payment order date) issued***(Reference : Paragraph 5.11.10.2)*

GSTIN	ARN	DT RFD05 (as per GSTN)	Order date of RFD05 (as per State System)
11CRGPP0925G2Z3	AA110220000352I	2020-05-14	2020-05-13
11ATJPD1696H2ZU	AA1103200002479	2020-05-15	2020-05-13
11EGIPS8259D1Z7	AA110320000322J	2020-05-14	2020-05-13

Appendix 6.1
Audit conducted during 2019-20 under General Sector
(Reference : Paragraph 6.2)

Sl. No.	Name of the Unit	Expenditure of the Unit (i.e. of the Unit for the financial year for which audit conducted)				
		2015-16	2016-17	2017-18	2018-19	2019-20
1	RC, Sikkim House, New Delhi	--	--	900.00	1315.89	--
2	Secretary, SPCS	--	356.44	448.13	540.64	--
3	Secretary, Sikkim Information Commission	128.76	170.47	175.73	242.26	--
4	Secretary, Skill Development	--	--	--	242.39	--
5	SDM, Kabi-Tingda	42.86	65.60	71.78	98.01	--
6	Principal Director, DESME, PDD	--	--	542.37	783.85	--
7	SDM, Rongli	--	94.80	108.30	116.96	--
8	Secretary, Planning and Development	--	--	--	4298.43	--
9	Secretary, Sports and Youth Affairs	--	--	--	2203.02	--
10	ADGP/Check Post	--	--	--	1322.13	--
11	Jt. Director, National Service Scheme	--	--	--	34.66	--
12	Secretary, Sikkim Legislative Assembly	--	--	1717.67	2080.63	--
13	District & Session Judge/East	--	471.11	498.78	647.23	--
14	District & Sessions Judge/South	--	334.17	387.12	489.30	--
15	Commandant, Sikkim Armed Police	--	4931.74	5160.35	6296.74	--
16	Commandant, Home Guards	--	--	--	284.42	--
17	SP, Crime Branch	--	559.15	541.21	764.18	--
18	IGP, Training	284.45	320.47	328.51	365.53	--
19	DGP, Police	--	--	--	1657.00	--
20	Addl. Chief Secretary, Finance	--	--	--	862.68	--
21	Director/Internal Audit, Finance	76.43	116.51	119.72	156.84	--
22	IGP, Special Branch	939.68	1037.19	1092.07	1604.66	--
23	SP, Reserve Lines	--	2146.10	2365.09	2655.56	--
24	Secretary, Home	--	--	--	5013.74	--
25	Director, Sikkim Fire Service	774.97	870.93	986.77	1071.26	--
26	Commandant 3 rd IRB	--	--	--	3218.32	--
27	SDGP, Computer and Communication	--	731.33	694.59	859.09	--
28	Secretary, Science & Technology	--	--	280.31	326.00	--
29	District Collector/East	--	582.14	599.23	734.88	--
30	Registrar General, High Court	--	--	1485.70	1685.98	--
31	SP/South Police	1566.06	1688.39	1857.51	2542.08	--
32	Commandant 1 st IRB	--	--	--	3783.80	--
33	Commandant 2 nd IRB	--	--	--	3016.08	--
34	DC/North	--	236.00	239.88	324.46	--
35	Secretary, Information Technology	--	--	--	226.21	--
	TOTAL	3813.21	14712.54	20600.82	51864.91	

Appendix 6.2
Total number of Schemes implemented through DBT in Sikkim
(Reference : Para No. 6.3.1)

SI No	Scheme Name	Implementing Department	Benefit Type	PFMS platform / Sponsoring banks/post office
1	MGNREGA	1. Rural Development Department	Cash	PFMS
2	National Rural Livelihood Programme		Cash	PFMS
3	Pradhan Mantri Awas Yojna Grameen		Cash	PFMS
4	Award for Prerna and Merit Scholarship Class V passed and Class VIII passed	2. Education Department	Cash	Sponsoring banks
5	CSS for providing quality education in Madrasa SPQEM		Cash and in kind	Sponsoring banks
6	Flexipool under vocation education of RMSA		Cash and in kind	Sponsoring banks
7	Inclusive education for disabled at secondary education		Cash and in kind	Sponsoring banks
8	Kind benefit under IDESS Inclusive education for disabled at secondary education under RMSA		Cash and in kind	Sponsoring banks
9	Mid day meal scheme		Cash and in kind	Sponsoring banks
10	National scheme of incentive to girl for secondary education		Cash	Sponsoring banks
11	Post matric scholarship scheme		Cash	Sponsoring banks
12	Saaksharbhara		Cash and in kind	Sponsoring banks
13	Sarvashikshaabhiyan		Cash and in kind	Sponsoring banks
14	Indira Gandhi national disability pension scheme	3. Social Justice and Welfare Department	Cash	Sponsoring banks/Post Office
15	Indira Gandhi old age pension scheme		Cash	Sponsoring banks/Post Office
16	Indira Gandhi national widow pension scheme		Cash	Sponsoring banks/Post Office
17	Sikkim payment of grants to the transgender		Cash	Sponsoring banks/Post Office
18	Unmarried women pension scheme		Cash	Sponsoring banks/Post Office
19	Anganwadi services – training programmes		Cash and in kind	Sponsoring banks
20	Anganwadi services – Honorarium to AWW and AWH		Cash	Sponsoring banks
21	Anganwadi services – Supplementary nutrition programme		Cash and in kind	Sponsoring banks
22	Dr BR Ambedkar post matric scholarship to OBC students		Cash	Sponsoring banks

SI No	Scheme Name	Implementing Department	Benefit Type	PFMS platform / Sponsoring banks/post office
23	National crèche scheme – honorarium to workers		Cash	Sponsoring banks
24	National crèche scheme – nutrition		Cash	Sponsoring banks
25	Post matric scholarship for OBC students		Cash	Sponsoring banks
26	Post matric scholarship for SC students		Cash	Sponsoring banks
27	Post matric scholarship to ST students		Cash	Sponsoring banks
28	Pre matric scholarship for OBC students		Cash	Sponsoring banks
29	Pre matric scholarship for SC students studying in class IX and X		Cash	Sponsoring banks
30	Pre matric scholarship for ST students		Cash	Sponsoring banks
31	Scheme for adolescent girls		Cash	Sponsoring banks
32	Upgradation of merit of SC students		Cash	Sponsoring banks
33	Upgradation of merit of ST students		Cash	Sponsoring banks
34	Pradhan mantra matruvandhanyojana		Cash	PFMS
35	Pradhan mantra matruvandhanyojana IGMSY Conditional maternity benefit scheme		Cash	PFMS
36	ASHA incentives	4. Health and Family Welfare Department	Cash	Sponsoring banks
37	Family planning compensation scheme		Cash	Sponsoring banks
38	Janani shishusurakshakaryakram		Cash	Sponsoring banks
39	Janani surakshayojana		Cash	Sponsoring banks
40	Mukhya mantra jivanrakshakoshyojana		Cash	Sponsoring banks
41	Mukhya mantra shishusurakshayojanaavomsutkerishayogyojana		Cash	Sponsoring banks
42	Mukhya mantra shravanshaktisamridhiyojana		Cash	Sponsoring banks
43	National ayush mission – medicines under ayush services		Cash	Sponsoring banks
44	NIKSHAY- dot provider honorarium		Cash	Sponsoring banks
45	NIKSHAY- TB notification incentives for private sector		Kind	Sponsoring banks
46	NIKSHAY- TB tribal patients		Cash	Sponsoring banks
47	Payments to contractual staff		Cash	Sponsoring banks

SI No	Scheme Name	Implementing Department	Benefit Type	PFMS platform / Sponsoring banks/post office
48	Agriculture Technology Management Agency ATMA – extension functionaries	5. Agriculture Department	Kind	Sponsoring banks
49	Agriculture Technology Management Agency ATMA – farmers		Cash	Sponsoring banks
50	National mission on sustainable agriculture		Cash and in kind	Sponsoring banks
51	Pradhan mantra krishisichayojana		Cash and in kind	Sponsoring banks
52	Sub mission on agriculture mechanization - CSS		Cash and in kind	Sponsoring banks
53	National food security mission		Cash and in kind	Sponsoring banks
54	Mission for integrated development of horticulture	6. Horticulture Department	Cash and in kind	Sponsoring banks
55	Swachh Bharat Mission - urban	7. Urban Development and Housing Department	Cash and in kind	Sponsoring banks
56	Development of inland fisheries and aqua culture	8. Forest and Environment Department	Cash and in kind	Sponsoring banks
57	Rashtriyakrishivikasyojana	9. Animal Husbandry and Veterinary Services Department	Cash and in kind	Sponsoring banks
58	Livestock health and disease control		Cash and in kind	Sponsoring banks
59	Pradhan mantra kausalvikasyojana – component II	10. Skill Development Department	Cash and in kind	Sponsoring banks

Source: Information furnished by the Directorate of Economics, Statistics, Monitoring and Evaluation (DESME), Government of Sikkim, Tadong.

Appendix 6.3
Sample selection
(Reference : Para No. 6.3.4)

(₹ in crore)

Name of the Deptt.	Name of the Scheme/ Programme	Year			Total	Remarks	Sample selection
		2017-18	2018-19	2019-20			
		Fund transferred	Fund transferred	Fund transferred			
Rural Development Deptt.	MGNREGA	101.49	97.99	86.41	285.89	Cash	1
Social Justice and Welfare Deptt	IGNOAP	30.02	7.60	33.35	70.97	Cash	2
Social Justice and Welfare Deptt	IGNWPS	2.47	6.36	0.41	9.24	Cash	3
Health and Family Welfare Deptt.	Payments to contractual staff	0.5693	1.7541	6.6655	8.98	Cash	Being salary component and seasonal. Thus, not selected on materiality
Social Justice and Welfare Deptt	IGNDPS	1.12	3.56	1.07	5.75	Cash	4
Social Justice and Welfare Deptt	Pradhan Mantri Matru Vandana Yojana	2.70	1.39	1.51	5.60	Cash	Being one time payment and seasonal. Thus, not selected on materiality
Social Justice and Welfare Deptt	Unmarried Woman Pension Scheme	0.58	1.12	0.50	2.20	Cash	5
Health and Family Welfare Deptt.	Janani suraksha yojana	0.0051	0	0.13	0.18	Cash	
	ASHA incentives	0.0165	0.0022	0.15	0.17	Cash	
	NIKSHAY- dot provider honorarium	0	0.0015	0	0.0015	Cash	

Source: Figure furnished by the Department and available in DBT Portal

Appendix 6.4
Ineligible beneficiaries
{Reference : Para No. 6.3.8.1 (a)}

(in ₹)

SI No	Name	Bank	Date of sanction	Age	Amount involved during the scope of audit (April 2017 to July 2020)
1	MAN BDR. BARDEWA	CBI, RHENOCK	1.1.2018	69	@1000X27+@1500X4 = 33000
2	JAY JAY BHUTIA	SBI TADONG	1.4.2008	79	@1000X3+@1500X33+@2000X4 = 60500
3	SANTA BDR. RAI	SBI, GANGTOK	1.4.2000	67	@600X3+@1000X33+@1500X4 = 39600
4	RAN BDR. PRADHAN	SBI PHENGLA	1.4.2008	81	@1000X3+@1500X33+@2000X4 = 60500
5	NIMA WANGDI BHUTIA	SBI MAKHA	6.2.2004	87	@1000X3+@2000X33+@2500X4 = 79000
6	DHAZANG BHUTIA	SBI LACHUNG	1.8.2016	69	@1000X27+@1500X4 = 33000
7	HARKA BDR. RAI	SBI PHODONG	24.3.2004	82	@1000X3+@1500X33+@2000X4 = 60500
8	DORJEE LAMA BHUTIA	SBI RUMTEK	17.3.200	86	@1000X3+@2000X33+@2500X4 = 79000
9	PALDEN BHUTIA	SBI, TADONG	1.9.2020	69	@1000X27+@1500X4 = 33000
10	ADOW LAMA	SBS, SANG	1.4.2000	82	@1000X3+@1500X33+@2000X4 = 60500
11	DAWA DOMA LEPCHA	SBS, GANGTOK	1.8.2019	67	@1000X27+@1500X4 = 33000
12	NARBADA GURUNG ¹	PO, GANGTOK	1.4.1997	77	@1000X3+@1500X33+@2000X4 = 60500
Total					632100

(Source: State Government Pension Data, beneficiaries list, their bank account, and PO account and Departmental information)

¹ Central Government pensioner

Appendix 6.5
Double pension credited under IGNOAP
{Reference : Para No. 6.3.8.1 (b)}

SI No	Raw data Sl_no	NAME OF BENEFICIARY	FATHER'S NAME/HUSBAND'S NAME	GPU	BDO	BANK/POST_OFFICE ACCOUNT NO.	BANK/POST OFFICE BRANCH
1	45	JUMTHI BHUTIA	W/O NAKPHANG BHUTIA	TUMIN	RAKDONG TINTEK	1236138751	CBI GANGTOK
2	44	NAKPHYANG BHUTIA	LT.PASSANG BHUTIA	TUMIN	RAKDONG TINTEK	1236138751	CBI GANGTOK
3	172	BHAKTA PD. LUITAL	S/O LT JAI NARAYAN LUITAL	TARPIN GPU	RHENOCK	2185097483	CBI RHENOCK
4	171	BISHNU MAYA LUITEL	W/O BHAKTI PD. LUITEL	RHENOCK GPU	RHENOCK	2185097483	CBI RHENOCK
5	890	NAR MAYA GURUNG	W/O PADAM BDR. GURUNG	CHUJACHEN	RONGLI	2361702539	CBI, RONGLI
6	294	PADAM BDR.GURUNG	LT. JIT BDR.GURUNG	CHUJACHEN	RONGLI	2361702539	CBI, RONGLI
7	902	SOVA KUMARI PANTHA	W/O MON BAHADUR PANTHA	DENTAM	UPPER KHANDU	2380293394	CBI,DENTAM
8	189	MON BDR CHETTRI	LT PADAM LALL CHETTRI	DENTAM	LICHING	2956215868	CBI,DENTAM
9	737	NARBADA RAI	DEO NARAYAN RAI	DALAPCHAND	RONGLI	2955579825	CBI, RONGLI
10	449	DEO NARAYAN RAI	LT. HARKA BDR. RAI	DALAPCHAND	RONGLI	2955579825	CBI, RONGLI
11	404	DEVI SHARMA	RUDRA MANI SHARMA	JORETHANG	NANDUGAON	11221198894	SBI JORETHANG
12	327	RUDRA MANI SHARMA	LT:KEDARNATH SHARMA	SALGHARI	NANDUGAON	11221198894	SBI JORETHANG
13	145	KANCHI BHUTIA	W/O SUNGRAP BHUTIA	MARTAM NAZITAM	MARTAM	11724936310	SBI RUMTEK
14	144	SUNGRAPH BHUTIA	LT. PEMBA BHUTIA	MARTAM NAZITAM	MARTAM	11724936310	SBI RUMTEK

SI No	Raw data Sl_no	NAME OF BENEFICIARY	FATHER'S NAME/HUSBAND'S NAME	GPU	BDO	BANK/POST_OFFICE ACCOUNT NO.	BANK/POST OFFICE BRANCH
15	573	NORDEN BHUTIA	KINZANG BHUTIA	RALONG NAMLUNG	RAVANGLA	11769967449	SBI RAVANGLA
16	568	NIM ZIM BHUTIA	NORDEN BHUTIA	RALONG NAMLUNG	RAVANGLA	11769967449	SBI RAVANGLA
17	201	MAN BDR. PRADHAN	S/O LT ABHI KESHOR PRADHAN	PATUK SINGBEL GPU	KHAMDONG	11796086355	SBI MAKHA
18	200	NAR MAYA PRADHAN	MAN BDR. PRADHAN	PATUK SINGBEL GPU	KHAMDONG	11796086355	SBI MAKHA
19	492	LILA MAYA DHUNGEL	LAXMI PSD. DHUNGEL	NAGI KAREK	NAMTHANG	11894384928	SBI NAMTHANG
20	482	LAXMI PSD.DHUNGEL	LT.BADRINATH DHUNGEL	NAGI KAREK	NAMTHANG	11894384928	SBI NAMTHANG
21	532	NAMGAY BHUTIA	LT. KADA BHUTIA	RONGONG TUMLONG	KABI TINGDA	11897421685	SBI PHODONG
22	507	CHHODEN BHUTIA	NAMGAY BHUTIA	RONGONG TUMLONG	KABI TINGDA	11897421685	SBI PHODONG
23	531	LHANZEY BHUTIA	W/O GOLAY BHUTIA	RONGONG TUMLONG	KABI TINGDA	11897428091	SBI PHODONG
24	520	GOLEY BHUTIA	LT.KHEDUP BHUTIA	RONGONG TUMLONG	KABI TINGDA	11897428091	SBI PHODONG
25	553	RINCHEN LAMA	LT.LEDUP BHUTIA	RONGONG TUMLONG	KABI TINGDA	30609974196	SBI PHODONG
26	523	JIGDEN BHUTIA	S/O RINCHEN BHUTIA	RONGONG TUMLONG	KABI TINGDA	30609974196	SBI PHODONG
27	237	BUDHI LALL SUBBA	LT.LALL BDR.SUBBA	PATUK SINGBEL GPU	KHAMDONG	30692966471	SBI MAKHA
28	236	MAHARANI SUBBA	W/O BUDDHI LALL SUBBA	PATUK SINGBEL GPU	KHAMDONG	30692966471	SBI MAKHA
29	341	TIK MAYA GURUNG	W/O INDRA BDR. GURUNG	PATUK SINGBEL GPU	KHAMDONG	30753312487	SBI MAKHA
30	245	INDRA BDR. GURUNG	LT. DAMBER BDR. GURUNG	PATUK SINGBEL GPU	KHAMDONG	30753312487	SBI MAKHA

SI No	Raw data Sl_no	NAME OF BENEFICIARY	FATHER'S NAME/HUSBAND'S NAME	GPU	BDO	BANK/POST_OFFICE ACCOUNT NO.	BANK/POST OFFICE BRANCH
31	340	KRISHNA PSD. SHARMA	LT. KHARA NANDA SHARMA	PATUK SINGBEL GPU	KHAMDONG	30807455971	SBI MAKHA
32	62	SUBHADRA DEVI BAHUN	W/O KRISHNA PD. BAHUN	SIMIK LINGZEY	RAKDONG TINTEK	30807455971	SBI MAKHA
33	527	KARSONG BHUTIA	ACHING BHUTIA	RONGONG TUMLONG	KABI TINGDA	30815646036	SBI PHODONG
34	497	ACHING BHUTIA	LT.CHOLEY BHUTIA	RONGONG TUMLONG	KABI TINGDA	30815646036	SBI PHODONG
35	290	DILLI RAM RAI	PADAM LALL RAI	LEGSHP HINGDEM	RAVANGLA	30858867962	SBI HINGDAM
36	150	BIR LASHI RAI	W/O LT. PADAM LALL RAI	RABONG SANGMO	RAVANGLA	30858867962	SBI HINGDAM
37	537	NAR BDR. RAI	LT.BIRKHA BDR.RAI	KEWZING BAKHIM	RAVANGLA	30891259772	SBI KEWZING
38	369	JAS MAYA RAI	NAR BDR.RAI	KEWZING BAKHIM	RAVANGLA	30891259772	SBI KEWZING
39	216	PURNA BDR LIMBOO	AITA RAJ LIMBOO	LAMATING TINGMO	SIKIP	31108241173	SBI KEWZING
40	73	DIL MAYA LIMBOO	PURNA BDR.LIMBOO	LAMATING TINGMO	SIKIP	31108241173	SBI KEWZING
41	217	NAR BDR GURUNG	LT.BIRKHA BDR GURUNG	RAKDONG TINTEK	RAKDONG TINTEK	31532064991	SBI, DIKCHU
42	105	MON MAYA GURUNG	W/O/ NAR BDR.GURUNG	RAKDONG TINTEK	RAKDONG TINTEK	31532064991	SBI, DIKCHU
43	790	TULASA DEVI SUNNAR	W/O GUMAN SINGH KAMI	BARFUNG ZARUNG	RAVANGLA	31892401483	SBI RAVANGLA
44	327	GUMAN SINGH SUNAR	LT KRISHNA BIR SUNAR	BARFUNG ZARUNG	RAVANGLA	31892401483	SBI RAVANGLA
45	314	CHANDRA MAYA CHETTRI	W/O PURNA BDR. CHETTRI	MARTAM NAZITAM	MARTAM	32898746822	SBI RUMTEK
46	265	PURNA BDR. KHARKA	LT. HASTA BDR. KHARKA	MARTAM NAZITAM	MARTAM	32898746822	SBI RUMTEK
47	354	PHIGUM BHUTIA	LT. CHEZOR BHUTIA	TINGCHIM CHANDEY	MANGAN	32920232858	SBI MANGAN

SI No	Raw data Sl_no	NAME OF BENEFICIARY	FATHER'S NAME/HUSBAND'S NAME	GPU	BDO	BANK/POST_OFFICE ACCOUNT NO.	BANK/POST OFFICE BRANCH
48	364	THEGAN BHUTIA	LT CHUJOR BHUTIA	TINGCHIM CHANDEY	MANGAN	32920232858	SBI MANGAN
49	617	PEM LHAMU SHERPA	LHA TSHERING SHERPA	RAVANGLA	RABONG SANGMO	32924664228	SBI RAVANGLA
50	440	LAK TSHERING SHERPA	CHAK TSHERING SHERPA	RAVANGLA	RABONG SANGMO	32924664228	SBI RAVANGLA
51	132	LACHUMAN GURUNG	PURNA BDR.GURUNG	SIKIP	LAMATING TINGMO	32943442214	SBI KEWZING
52	93	GOMA GURUNG	LAXUMAN GURUNG	SIKIP	LAMATING TINGMO	32943442214	SBI KEWZING
53	330	LALL BDR. CHETTRI	LT. JIT BDR. CHETTRI	MARTAM NAZITAM	MARTAM	32960054332	SBI SINGTAM
54	329	CHANDRA MAYA CHETTRI	LALL BDR. CHETTRI	MARTAM NAZITAM	MARTAM	32960054332	SBI SINGTAM
55	960	THAL NATH ADHIKARI	TIL CHAND ADHIKARI	LINGI SOKPEY	YANGANG	33035953164	SBI MAKHA
56	375	GITA DEVI BHAUN	GITA PSD. BAHUN	LINGMO PAIYONG	YANGANG	33035953164	SBI MAKHA
57	519	DHARMA NANDA LUITEL	LT. CHABI LALL LUITEL	TUMIN	RAKDONG TINTEK	33291506462	SBI, RAKDONG TINTEK
58	518	JANUKA DEVI LUITEL	W/O DARMA NANDA LUITEL	TUMIN	RAKDONG TINTEK	33291506462	SBI, RAKDONG TINTEK
59	87	BHIM BDR. SUBBA	LT.MON BDR.SUBBA	DARAMDIN	05-SAPREY NAGI	33361090524	SBI SOMBARIA
60	51	ASH HANGMA SUBBA	BHIM BDR SUBBA	DARAMDIN	LOWER SIKTAM	33361090524	SBI SOMBARIA
61	268	DEO MAYA RAI	W/O ASHA DHAN RAI	LINGMO PAIYONG	YANGANG	33445101601	SBI MAKHA
62	71	ASH DHAN RAI	LT. PADAM DHOJ RAI	LINGMO PAIYONG	YANGANG	33445101601	SBI MAKHA
63	441	INDRA BDR.RAI	LT.SIBI RAI	LINGMO PAIYONG	YANGANG	33445308866	SBI MAKHA

SI No	Raw data Sl_no	NAME OF BENEFICIARY	FATHER'S NAME/HUSBAND'S NAME	GPU	BDO	BANK/POST_OFFICE ACCOUNT NO.	BANK/POST OFFICE BRANCH
64	168	BUDDHI MAYA RAI	INDRA BDR. RAI	LINGMO PAIYONG	YANGANG	33445308866	SBI MAKHA
65	189	SHIVA SHARMA BHATTARAI	SHREE NARAYAN BHATTARAI	SAMDONG KAMBAL	RAKDONG TINTEK	33762013509	SBI, DIKCHU
66	188	LAXMI DEVI BHATTARAI	W/O SHIVA SHANKER BHATTARAI	SAMDONG KAMBAL	RAKDONG TINTEK	33762013509	SBI, DIKCHU
67	367	TSHERING CHODEN BHUTIA	W/O CHODEN BHUTIA	TINGCHIM CHANDEY	MANGAN	33876146563	SBI MANGAN
68	326	CHEDEN BHUTIA	NIMCHUNG BHUTIA	TINGCHIM CHANDEY	MANGAN	33876146563	SBI MANGAN
69	903	WANG DOLMA TAMANG	JIT BDR TAMANG	KATENG PAMPHOK	NAMTHANG	33977168425	SBI NAMTHANG
70	360	JIT BDR.TAMANG	LT.SHER BDR.TAMANG	NAGI KAREK	NAMTHANG	33977168425	SBI NAMTHANG
71	125	KHINA MAYA CHETTRI	W/O BHAGAR SINGH CHETTRI	LAMATING TINGMO	SIKIP	34571327069	SBI KEWZING
72	126	KHINA MAYA CHETTRI	BHAGAR SINGH CHETTRI	LAMATING TINGMO	SIKIP	34571327069	SBI KEWZING
73	1463	BHAKTA BDR.RAI	S/O CHANDRA BDR. RAI	ASSAMLINGZEY	NANDOK	14980100002167	UCO, RANIPOOL
74	1462	KANTA MAYA RAI	W/O BHAKTA BDR. RAI	ASSAMLINGZEY	NANDOK	14980100002167	UCO, RANIPOOL
75	1255	TSHERING DOMA LEPCHA	W/O KARMA NIDUP LEPCHA	RONGAY TATHANGCHEN	NANDOK	100134001002111	SISCO GANGTOK
76	1254	KARMA NIDUP LEPCHA	S/O KUNZANG LEPCHA	GANGTOK MUNICIPAL CORPORATION	NANDOK	100134001002111	SISCO GANGTOK
77	155	JAG MAYA RAI	LT RAN DHOJ RAI	SALGHARI	NANDUGAO N	100134001003655	SISCO JORETHANG SALGHARI

SI No	Raw data Sl_no	NAME OF BENEFICIARY	FATHER'S NAME/HUSBAND'S NAME	GPU	BDO	BANK/POST_OFFICE ACCOUNT NO.	BANK/POST OFFICE BRANCH
78	1321	JAG MAYA RAI	LT. RANDHOJ RAI	GANGTOK MUNICIPAL CORPORATION	NANDOK	100134001003655	SISCO GANGTOK
79	887	SHUBI MAYA LIMBOO	NAR DHOJ LIMBOO	MICKHOLA BOOMTAR	NAMCHI	100234001002435	SISCO NAMCHI
80	645	NAR DHOJ LIMBOO	LT. DAL BDR. LIMBOO	MICKHOLA BOOMTAR	NAMCHI	100234001002435	SISCO NAMCHI
81	803	HISSEY LEPCHA	S/O CHEWANG LEPCHA	SIMIK LINGZEY	RAKDONG TINTEK	100534001003730	SISCO SINGTAM
82	802	NIM LHAMU LEPCHA	W/O HISHEY LEPCHA	SIMIK LINGZEY	RAKDONG TINTEK	100534001003730	SISCO SINGTAM
83	1002	KHARA NANDA DANGAL	LT. BANU BHAKA DANGAL	AMBA	PAKYONG	100834001000510	SISCO PAKYONG
84	1001	SAVITRA DEVI DANGAL	KHARA NANDA DANGAL	AMBA	PAKYONG	100834001000510	SISCO PAKYONG
85	148	KHARGA BDR.DARJEE	LT.HASTA BDR.DARJEE	NOMOK SWAYEM	MANGAN	100434001100374	SISCO MANGAN
86	376	DIL MAYA DARJEE	KHARKA BDR.DARJEE	TINGCHIM MANGSHILA	MANGAN	100434001100374	SISCO MANGAN
87	147	MAITA MAYA JOGI	KHARKA BDR.JOGI	KALUK	UPPER SANGADORJI	100634001000379	SISCO JORETHANG
88	4	KHARGA BDR.JOGI	CHANDRA BDR.JOGI	KALUK	UPPER HATIDUNGA	100634001000379	SISCO, JORETHANG
89	367	SANJUK SHERPA	LT.NIMA SHERPA	SORENG	UPPER BURIKHOP	2812201540205587	SBS, SORENG
90	366	NIMA SHERPA	LT.KESANG SHERPA	SORENG	UPPER BURIKHOP	2812201540205587	SBS, SORENG
91	532	GANGA BDR. BHUJEL	S/O LT. NAREY BHUJEL	SORENG	DODAK	2812201540206668	SBS SORENG

SI No	Raw data Sl_no	NAME OF BENEFICIARY	FATHER'S NAME/HUSBAND'S NAME	GPU	BDO	BANK/POST_OFFICE ACCOUNT NO.	BANK/POST OFFICE BRANCH
92	75	NAR MAYA BHUJEL	LT. NAREY BHUJEL	SORENG	W/NO. 1	2812201540206668	SBS, SORENG
93	378	TIKA RAM SIGTEL	LT.BALARAM SIGTEL	RIWA MACHONG	PARAKHA	33340896752	SBI PAKYONG
94	377	LAXIMA DEVI SIGTEL	W/O TIKA RAM SIGTEL	RIWA MACHONG	PARAKHA	33340896752	SBI PAKYONG
95	632	MADHU MAYA BASNETT	LT.TEK BDR. BASNETT	SORENG	SAMTHANG	2812201540206799	SBS, SORENG
96	633	TARA KUMAR BASNET	DILLI SINGH BASNET	SORENG	MALBASEY	2812201540206799	SBS, SORENG
97	11	DILLI SINGH BASNET	LT.TEK BDR.BASNET	SORENG	MALBASEY	2812201540206799	SBS SORENG

Appendix 6.6
Double pensions credited under IGNWPS and UPWS
{Reference : Para No. 6.3.8.1 (c)}

Sl. No.	Scheme	RAW DATA SL. NO.	NAME OF BENEFICIARY	BAC	BANK ACCOUNT NO.	BANK BRANCH
1	IGNWPS	83	CHANDRA KALA PRADHAN	NANDOK	XXXX1484	CBI, GANGTOK
2	IGNWPS	1289	CHANDRA KALA BHUTIA	DARAMDIN	XXXX1484	CBI GANGTOK
3	UWPS	497	HARI MAYA SHARMA	SORENG	XXXX5555	CBI SORENG
4	UWPS	476	GANGA MAYA SHARMA	SORENG	XXXX5555	CBI SORENG

(Source: Beneficiaries list and their bank account)

Appendix 6.7
Delayed payment of pension through Axis Bank
{Reference : Para No. 6.3.8.3 (A)(iv)}

Name of the Scheme	Year	Source of funding	Amount	Period of pension	Withdrawn from Cash Book	Credited into Bank A/c	Delay in crediting into Bank A/c (Col.6 minus Col.7) (in day)	Actual disbursement of pension from Bank A/c	Delay in disbursement of pension from Bank A/c (Col. 7 minus Col. 9) (in day)	
1	2	3	4	5	6	7	8	9	10	
IGNOAP	2017-18	GoS	48652200	4/17 to 6/17	28.6.17	30.6.17	2	20.7.17 to 24.7.17	20 to 24	
			34966120	7/17 to 8/17	24.8.17	31.8.17	7	13.9.17 to 20.9.17	13 to 20	
			5633200	9/17 to 10/17	15.11.17	23.11.17	8	4.12.17 to 14.12.17	12 to 22	
			56351600	11/17 to 12/17	15.12.17	21.1.18	37	1.2.18 to 19.2.18	12 to 31	
			61939000	1/18 to 3/18	14.3.18	20.3.18	6	4.4.18 to 6.4.18	16 to 18	
			GoI	21712480	7/17 to 8/17	24.8.17	31.8.17	7	13.9.17 to 20.9.17	14 to 21
	19748000			1/18 to 3/18	30.3.18	7.4.18	8	7.4.18	0	
	58492900			4/18 to 5/18	26.5.18	12.6.18	17	22.6.18 to 5.7.18	11 to 24	
		2018-19	GoS	75577800	6/18 to 8/18	31.8.18	13.9.18	13	21.9.18 to 12.10.18	9 to 20
	2149500			9/18	6.10.18	12.10.18	6	15.10.18 to 16.11.18	3 to 36	
	94312000			9/18 to 12/18	4.1.19	11.1.19	7	15.1.19 to 16.1.19	5 to 6	
	17257500			9/18 to 12/18	4.1.19	30.1.19	26	8.2.19 to 14.2.19	9 to 15	
	13225500			9/18 to 12/18	28.1.19	7.2.19	10	8.2.19 to 14.2.19	2 to 8	
	30717000			1/19	12.2.19	28.2.19	16	1.3.19 to 4.3.19	2 to 4	
	995500			Arrear	12.2.19	28.2.19	16	1.3.19 to 4.3.19	2 to 4	
	11820000			2/19	5.3.19	30.3.19	25	27.6.19 to 14.7.19	90 to 107	
	6665100			3/19	20.3.19	12.4.19	23	27.6.19 to 14.7.19	77 to 94	
					GoI	25192600	9/18	6.10.18	12.10.18	6
	19368000	2/19	15.3.19			30.3.19	15	27.6.19 to 14.7.19	90 to 107	
	2755185	3/19	31.3.19			12.4.19	12	27.6.19 to 14.7.19	77 to 94	
	2019-20	GoS	110384800	4/19 to 7/19	13.9.19	3.10.19	20	4.10.19 to 5.10.19	2 to 3	
28500			9/19	30.9.19	3.10.19	3	16.3.20	164		

Name of the Scheme	Year	Source of funding	Amount	Period of pension	Withdrawn from Cash Book	Credited into Bank A/c	Delay in crediting into Bank A/c (Col.6 minus Col.7) (in day)	Actual disbursement of pension from Bank A/c	Delay in disbursement of pension from Bank A/c (Col. 7 minus Col. 9) (in day)
			63217000	8/19 to 9/19	1.10.19	3.10.19	2	4.10.19 to 5.10.19	2 to 3
			36635400	10/19 to 3/20	6.3.20	19.3.20	13	25.3.20 to 31.3.20	7 to 13
			59734300	2019-20	18.3.20	19.3.20	1	25.3.20 to 31.3.20	7 to 13
		GoI	1106000	8/19	30.9.19	3.10.19	3	4.10.19 to 5.10.19	2 to 3
			14189200	4/19 to 7/19	30.9.19	3.10.19	3	4.10.19 to 5.10.19	2 to 3
			48095000	10/19 to 3/20	12.3.20	19.3.20	7	25.3.20 to 31.3.20	7 to 13
IGNWPS	2017-18	GoS	3175000	4/17 to 6/17	20.6.17	30.6.17	10	20.7.17 to 26.7.17	21 to 27
			2839640	7/17 to 8/17	25.8.17	31.8.17	6	14.9.17 to 20.9.17	15 to 21
			4660300	9/17 to 10/17	15.11.17	23.11.17	8	4.12.17 to 14.12.17	12 to 22
			4611000	11/17 to 12/17	6.1.18	21.1.18	15	1.2.18 to 12.3.18	12 to 23
			5350000	1/18 to 3/18	14.3.18	20.3.18	6	4.4.18 to 6.4.18	16 to 18
		GoI	1753760	7/17 to 8/17	25.8.17	31.8.17	6	14.9.17 to 20.9.17	15 to 21
			2380000	1/18 to 3/18	6.3.18	7.4.18	32	7.4.18	33
	2018-19	GoS	5195700	4/18 to 5/18	26.5.18	12.6.18	17	22.6.18 to 26.7.18	11 to 15
			6820200	6/18 to 8/18	31.8.18	13.9.18	13	6.10.18 to 12.10.18	24 to 30
			652500	9/18	6.10.18	12.10.18	6	15.10.18 to 10.1.19	4 to 90
			2273900	9/18	21.9.18	12.10.18	21	15.10.18 to 10.1.19	4 to 90
			9639000	10/18 to 12/18	2.1.19	11.1.19	9	14.1.19 to 15.1.19	4 to 5
			3214500	1/19 to 3/19	12.2.19	28.2.19	16	1.3.19 to 4.3.19	3 to 6
			96600	1/19 to 3/19	7.2.19	14.2.19	7	1.3.19 to 4.3.19	13 to 15
			1880000	2/19	5.3.19	30.3.19	25	6.6.19 to 3.10.19	69 to 188
		GoI	1340500	2/19	5.3.19	30.3.19	25	6.6.19 to 3.10.19	69 to 188
	2019-20	GoS	11940000	4/19 to 7/19	30.9.19	3.10.19	3	4.10.19 to 16.3.20	2 to 164
			6769500	8/19 to 9/19	1.10.19	3.10.19	2	4.10.19 to 16.3.20	2 to 164
			6290500	10/19 to 3/20	12.3.20	19.3.20	7	25.3.20 to 30.3.20	7 to 12
		GoI	307500	8/19	30.9.19	3.10.19	3	3.10.19	0
			984000	4/19 to 7/19	30.9.19	3.10.19	3	3.10.19	0
			2477000	10/19 to 3/20	12.3.20	19.3.20	7	19.3.20 to 31.3.20	0 to 13

Name of the Scheme	Year	Source of funding	Amount	Period of pension	Withdrawn from Cash Book	Credited into Bank A/c	Delay in crediting into Bank A/c (Col.6 minus Col.7) (in day)	Actual disbursement of pension from Bank A/c	Delay in disbursement of pension from Bank A/c (Col. 7 minus Col. 9) (in day)	
IGNDPS	2017-18	GoS	1475000	4/17 to 6/17	28.6.17	30.6.17	2	20.7.17 to 25.7.17	21 to 26	
			943870	7/17 to 8/17	24.8.17	31.8.17	7	13.9.17 to 20.9.17	14 to 22	
			2139000	9/17 to 10/17	15.11.17	23.11.17	8	4.12.17 to 14.12.17	12 to 22	
			2156000	11/17 to 12/17	6.1.18	20.1.18	14	1.2.18 to 13.2.18	13 to 26	
			206000	1/18 to 3/18	14.3.18	20.3.18	6	7.4.18	19	
		GoI	1192130	7/17 to 8/17	24.8.18	31.8.18	7	13.9.17 to 20.9.17	14 to 22	
	1342000		1/18 to 3/18	30.3.18	7.4.18	8	7.4.18	0		
	2311100		4/18 to 5/18	26.5.18	12.6.18	17	22.6.18 to 6.7.18	11 to 25		
	2782800		6/18 to 8/18	31.8.18	13.9.18	13	6.10.18 to 14.10.18	24 to 33		
	69000		9/18	29.9.18	12.10.18	13	15.10.18 to 10.1.19	3 to 60		
		2018-19	GoS	3586500	10/18 to 12/18	2.1.19	11.1.19	9	14.1.19 to 15.1.19	3 to 5
	1192500			1/19	12.2.19	28.2.19	16	1.3.19 to 4.3.19	2 to 5	
	30000			2/19	7.2.19	14.2.19	7	14.2.19	0	
	854600			3/19	20.3.19	12.4.19	23	6.6.19 to 3.9.19	26 to 145	
	927600			9/18	6.10.18	12.10.18	6	15.10.18 to 10.1.19	4 to 90	
	1192500			2/19	5.3.19	30.3.19	25	6.6.19 to 3.9.19	69 to 158	
	337900			3/19	20.3.19	12.4.19	23	6.6.19 to 3.9.19	26 to 145	
	4135200			4/19 to 7/19	30.9.19	3.10.19	3	4.10.19 to 13.3.20	2 to 162	
	2421000			8/19 to 9/19	1.10.19	3.10.19	2	4.10.19 to 13.3.20	2 to 162	
	3443800			10/19 to 3/20	12.3.20	19.3.20	7	25.3.20 to 27.3.20	7 to 9	
	2019-20	GoI	60000	8/19	30.9.19	3.10.19	3	4.10.19 to 13.3.20	2 to 162	
586800			4/19 to 7/19	1.10.19	3.10.19	2	4.10.19 to 13.3.20	2 to 162		
810580			10/19 to 3/20	12.3.20	19.3.20	7	25.3.20 to 27.3.20	7 to 9		

Name of the Scheme	Year	Source of funding	Amount	Period of pension	Withdrawn from Cash Book	Credited into Bank A/c	Delay in crediting into Bank A/c (Col.6 minus Col.7) (in day)	Actual disbursement of pension from Bank A/c	Delay in disbursement of pension from Bank A/c (Col. 7 minus Col. 9) (in day)
Unmarried Women Pension	2017-18	GoS	1476500	9/17 to 10/17	15.11.17	23.11.17		1.12.17 to 4.12.17	9 to 12
			1523000	11/17 to 12/17	6.1.18	20.1.18	14	1.2.18 to 12.3.18	13 to 52
			2778000	1/18 to 3/18	14.3.18	20.3.18	6	4.4.18 to 7.4.18	16 to 19
	2018-19	GoS	1986000	4/18 to 5/18	26.5.18	12.6.18	17	22.6.18 to 6.7.18	11 to 25
			2796000	6/18 to 8/18	31.8.18	13.9.18	13	21.9.18 to 6.10.18	9 to 24
			312000	9/18	6.10.18	12.10.18	6	23.10.18 to 10.1.19	12 to 90
			932000	9/18	6.10.18	12.10.18	6	23.10.18 to 10.1.19	12 to 90
			3720000	10/18 to 12/18	20.12.18	11.1.19	22	14.1.19 to 14.2.19	4 to 35
			1240000	1/19	12.2.19	28.2.19	16	1.3.19 to 4.3.19	3 to 6
			67000	2/19 to 3/19	12.2.19	28.2.19	16	1.3.19 to 4.3.19	3 to 6
			14700	2/19 to 3/19	20.3.19	12.4.19	16	6.6.19 to 3.10.19	26 to 175
	2019-20	GoS	156000	8/19	30.9.19	3.10.19	3	4.10.219 to 31.3.20	2 to 179
			4844000	3/19 to 7/19	30.9.19	3.10.19	3	4.10.219 to 31.3.20	2 to 179
	Total			108,16,13,569					

(Source: CAR and Bank Statement of Axis Bank)

Appendix 6.8
Trail of disbursement to beneficiaries in respect of five branches
{Reference : Paragraph No. 6.3.8.3 (A)(iv)(a)}

2017-18

Branch name	Total no of beneficiaries	Amount	Date of transfer from Axis Bank to SBS HQr	Date of transfer from SBS HQr to its branches	Date of credit to beneficiaries	Delay in day (3 & 5)
1	2	3	4	5	6	7
Ranipool	80	140400	5.5.17	9.5.2017	19.5.17	14
Rangpo	35	56200			15.5.2017	10
Pakyong	28	52000			15.5.2017	10
Sang	54	98300			12.5.2017	7

Branch name	Total no of beneficiaries	Amount	Date of transfer from Axis Bank to SBS HQr	Date of transfer from SBS HQr to its branches	Date of credit to beneficiaries	Delay in day (3 & 5)
1	2	3	4	5	6	7
Ranipool	80	233000	20.9.17	22.9.2017	6.10.2017	16
Rangpo	35	95000			6.10.2017	16
Pakyong	28	95000			26.9.2017	9
Sang	54	194000			23.9.2017	3
Deorali	30	87000			5.10.2017	15

2018-19

Branch name	Total no of beneficiaries	Amount	Date of transfer from Axis Bank to SBS HQr	Date of transfer from SBS HQr to its branches	Date of credit to beneficiaries	Delay in day (3 & 5)
1	2	3	4	5	6	7
Ranipool	80	370500	4.4.18	12.4.2018	21.4.2018	17

Branch name	Total no of beneficiaries	Amount	Date of transfer from Axis Bank to SBS HQr	Date of transfer from SBS HQr to its branches	Date of credit to beneficiaries	Delay in day (3 & 5)
1	2	3	4	5	6	7
Ranipool	80	284900	22.6.18	27.6.2018	5.7.2018	13
Rangpo	35	100000			5.7.2018	13
Pakyong	28	141200			10.7.2018	18
Sang	54	213000			4.7.2018	12
Deorali	30	82000			5.7.2018	13

(Source: Bank statement and branch statement)