

APPENDIX-I
(Ref: Paragraph 1.4, page 4)

List of terms used in Chapter I and basis for their calculation

Terms	Basis for calculation
Buoyancy of a parameter	<u>Rate of Growth of the parameter</u> GSDP Growth
Buoyancy of a parameter (X) with respect to another parameter (Y)	<u>Rate of Growth of the parameter (X)</u> Rate of Growth of the parameter (Y)
Rate of Growth (ROG)	$[(\text{Current year Amount}/\text{Previous year Amount})-1] *100$
Trend/ Average	Trend of growth over a period of 5 years [LOGEST (Amount of 1998-99: Amount of 2003-04)-1] *100
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
Weighted Interest Rate (Average interest paid by the State)	Interest Payment/ $[(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities})/2]*100$
Interest spread	GSDP growth – Weighted Interest Rates
Interest received as <i>per cent</i> to Loans Advanced	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 Receipt <u>minus</u> Plan grants and Non-Plan Revenue Expenditure excluding debits under 2048-Appropriation for Reduction or Avoidance of Debt.

APPENDIX-II
(Ref: Paragraph 1.8, Page 12)

**SUMMARISED FINANCIAL POSITION OF THE
GOVERNMENT OF SIKKIM
AS ON 31 MARCH 2005**

(Rupees in crore)

As on 31.03.2004		Liabilities		As on 31.03.2005
400.82		Internal Debt		467.49
	295.76	Market Loans bearing interest	331.68	
	54.66	Loans from LIC	62.02	
	50.40	Loans from other institutions	73.79	
274.15		Loans and Advances from Central Government-		316.74
	6.04	Pre 1984-85 Loans	5.49	
	40.26	Non-Plan Loans	71.96	
	215.63	Loans for State Plan Schemes	224.25	
	11.35	Loans for Central and Centrally Sponsored Plan Schemes	11.84	
	0.87	Loans for special schemes	3.20	
	-	Ways and Means Advances	---	
394.38				511.71
	0.50	Contingency Fund	1.00	
	267.44	Small Savings, Provident Funds, etc.	291.90	
	18.48	Deposits	21.90	
	52.98	Reserve Funds	67.46	
	54.98	Remittance Balances	129.45	
1,037.57		Surplus on Government Accounts		1,206.48
	877.32	Last year balance	1,037.57	
	160.25	Add Revenue Surplus	168.91	
2,106.92		Total		2,502.42
As on 31.03.2004		Assets		As on 31.03.2005
1,866.21		Gross Capital Outlay on Fixed Assets-		2,219.75
	75.63	Investments in shares of Companies, Corporation, etc.	77.46	
	1,790.58	Other Capital Outlay	2,142.29	
5.30		Loans and Advances-		6.23
	4.33	Other Development Loans	4.96	
	0.97	Loans to Government servants and Miscellaneous loans	1.27	
		Reserve Fund Investments		
1.03		Advances		1.03
26.91		Suspense and Miscellaneous Balances		(-) 27.01
207.47		Cash		302.42
		Cash in Treasuries and Local Remittances		--
	59.35	Deposits with other Bank	81.58	
	0.69	Departmental Cash Balance	0.77	
	100.00	Cash Balance Investments	161.64	
	47.43	Earmarked Funds Invested	58.43	
2,106.92		Total		2,502.42

APPENDIX –III

(Ref: Paragraph 1.8, page 12)

Abstract of Receipts and Disbursements for the year 2004-2005

(Rupees in crore)

Receipts		Disbursements						
2003-04		2004-05	2003-04		Non-Plan	Plan	Total	2003-04
Section A: Revenue								
1,341.18	I-Revenue Receipts		1,892.40	1,180.93	I- Revenue expenditure			1,723.49
	Tax revenue	116.95			General services	1,136.24	4.39	1,140.63
	Non-tax revenue	992.47			Social Services			
	State's share of Union Taxes	107.35			Education, Sports, Art and Culture	103.13	57.27	160.40
	Non-Plan Grants	155.92			Health and Family Welfare	25.65	27.90	53.55
					Water Supply, Sanitation, Housing and Urban Development	16.04	26.13	42.17
					Information and Broadcasting	1.44	2.29	3.73
	Grants for State Plan Schemes	435.85			Welfare of Scheduled Caste, Scheduled tribes and Other Backward Classes	0.61	5.34	5.95
	Grants for Central and Centrally Sponsored Plan Schemes	83.86			Labour and labour Welfare	0.70	0.46	1.16
					Social Welfare and Nutrition	20.92	16.77	37.69
					Others	1.99	--	1.99
					Economic Services			
					Agriculture and Allied Activities	44.88	41.82	86.70
					Rural Development	2.25	13.48	15.73
					Special Areas Programmes	--	1.61	1.61
					Irrigation and Flood Control	1.35	5.41	6.76
					Energy	79.80	12.40	92.20
					Industry and Minerals	4.10	5.56	9.66
					Transport	44.49	7.24	51.73
					Science Technology and Environment	--	0.97	0.97
					General Economic Services	1.90	8.96	10.86
	II-Revenue deficit carried over to Section-B	--		160.25	II-Revenue surplus carried over to Section-B			168.91
1,341.18	Total		1,892.40	1,341.18				1,892.40

Appendices to Audit Report for the year ended 31 March 2005

Receipts				Disbursements					
2003-04		2004-05	2003-04		Non-Plan	Plan	Total	2004-05	
Section-B									
216.83	III-Opening Cash balance including Permanent Advances and Cash Balance Investment		207.47	211.49	III-Capital Outlay	--	353.54	353.54	353.54
--	IV Miscellaneous Capital receipts				General services		16.49	16.49	
					Social Services		131.64	131.64	
					Education, Sports, Art and Culture		29.47		
					Health and Family Welfare		3.41		
					Water Supply, Sanitation, Housing and Urban Development		96.80		
					Welfare of Scheduled Caste, Scheduled tribes and Other Backward Classes		1.17		
					Social Welfare		0.79		
					Others		--		
					Economic Services		205.41	205.41	
					Agriculture and Allied Activities		3.94		
					Rural Development		11.75		
					Special Areas Programmes		3.07		
					Irrigation and Flood control		2.45		
					Energy		99.58		
					Industry and Minerals		6.79		
					Transport		71.74		
					General Economic Services		6.09		
1.08	V-Recoveries of Loans and Advances		(-) 0.24	0.10	IV-Loans and Advances disbursements				0.68
	From Power Projects				To Government Servants	--	--		
	From Government Servants and				To Others	--	--		
	From Others				V -Revenue deficit brought down	--	--		--
160.25	VI-Revenue surplus brought down		168.91						
137.02	VII-Public debt receipts		192.99	84.17	VI-Repayment of Public Debt				83.72
	External debt	--			External debt				--
	Internal debt other than ways and means Advances and overdraft	110.32			Internal debt other than Ways and Means Advances and Overdraft	--	43.65	43.65	

Appendices to Audit Report for the year ended 31 March 2005

Receipts				Disbursements					
2003-04		2004-05	2003-04		Non-Plan	Plan	Total	2004-05	
	Net transaction under Ways and Means Advances including over draft	--			Net transaction under Ways and Means Advances including overdraft	--	--	--	
	Loans and Advances from Central Government	82.67			Repayment of Loans and Advances to Central Government	--	40.07	40.07	
0.03	VIII-Amount transferred to Contingency Fund		0.50	0.50	VII-Expenditure from Contingency Fund	--	--	--	--
1,193.34	IX-Public Account Receipts		1,415.37	1,204.82	VIII-Public Account disbursements				1,244.64
	Small Savings and Provident fund				Small Savings and Provident Funds	--	45.35		
	Reserve funds				Reserve Funds		18.32		
	Suspense and Miscellaneous				Suspense and Miscellaneous		746.07		
	Remittance				Remittances		417.11		
	Deposits and Advances				Deposits and Advances		17.79		
				207.47	IX- Cash balance at the end				302.42
					Cash in Treasuries and Local Remittances		73.53		
					Deposits with Reserve Bank		8.05		
					Departmental Cash Balance including permanent Advances		59.20		
					Cash Balance Investment		161.64		
1,708.55	Total		1,985.00	1,708.55	Total				1,985.00

APPENDIX -IV

(Ref: Paragraph 1.8, page 12)

Statement showing Sources and Application of Funds

(Rupees in crore)

2003-04	Sources			2004-05
1,341.18	1.	Revenue receipts		1,892.40
1.08	2.	Recoveries of Loans and Advances		(-) 0.24
52.85	3.	Increase in Public debt other than overdraft		109.26
(-) 11.48	4.	Net receipts from Public Account		170.74
		Increase in Small Savings	24.45	
		Increase in Deposits and Advances	3.43	
		Increase in Reserve Funds	14.47	
		Net effect of Suspense and Miscellaneous transactions	53.92	
		Net effect of remittance transactions	74.47	
1,383.63		Total		2,172.16
2003-04	Application			2004-05
1,180.93	1.	Revenue expenditure		1,723.49
0.10	2.	Lending for development and other purposes		0.68
211.49	3.	Capital expenditure		353.54
0.47	4.	Net effect of contingency fund transaction		(-) 0.50
(-) 9.36	5.	Increase in Cash Balance		94.95
1,383.63		Total		2,172.16

APPENDIX-V
(Ref: Paragraph 1.8, page 12)
Time Series Data on State Government Finances

(Rupees in crore)

	2000-01	2001-02	2002-03	2003-04	2004-05	
Part A. Receipts						
1	Revenue Receipts	862.60(92)	1,807.18(95)	2,080.52(96)	1,341.18(91)	1,892.40 (91)
	(i) Tax Revenue	65.39 (7.58)	80.39 (4.45)	105.53 (5.07)	108.00(8.05)	116.95 (6.18)
	Taxes on Sales, Trade, Etc.	24.50 (37.47)	34.97 (43.50)	41.42 (39.05)	48.87 (45.24)	48.18 (41.20)
	State Excise	17.61 (26.93)	17.59 (21.88)	22.45 (21.27)	25.25(23.38)	32.69 (27.95)
	Taxes on Vehicles	1.54 (2.35)	1.97(2.45)	2.35(2.23)	2.74(2.55)	3.24 (2.77)
	Stamps and Registration fees	0.50 (0.76)	1.30(1.62)	3.45 (3.27)	1.14(1.05)	1.43 (1.22)
	Land Revenue	0.22 (0.34)	0.51(0.63)	0.40 (0.37)	0.18(0.17)	0.44 (0.37)
	Other Taxes	1.73 (2.65)	2.02(2.51)	2.78 (2.63)	3.06(2.83)	1.88 (1.61)
	Taxes on Income other than Corporation Taxes	19.29 (29.5)	22.03 (27.4)	32.67 (30.96)	26.76 (24.78)	29.09 (24.87)
	(ii) Non Tax Revenue	289.02 (33.51)	1,128.21(62.43)	1,315.84 (63.25)	537.29(40.06)	992.47 (52.45)
	(iii) State's share in Union taxes and duties	72.20 (8.37)	84.83 (4.69)	77.20 (3.71)	112.33(8.38)	107.35 (5.67)
	(iv) Grants in aid from GOI	435.99 (50.54)	513.75(28.43)	581.95 (27.97)	583.56(43.51)	675.63 (35.70)
2	Misc. Capital Receipts	-	-	-	-	--
3	Total revenue and Non-debt capital receipts (1+2)	862.60	1,807.18	2,080.52	1,341.18	1,892.40
4	Recovery of loans and advances	1.46(1)	1.14(0)	1.28(0)	1.08(0)	(-) 0.24 (0)
5	Public Debt Receipts	69.12(7)	91.37(5)	78.53(4)	137.02(9)	192.99 (9)
	Internal Debt (excluding Ways and Means Advances and Overdraft)	32.94	39.10	34.81	75.96	110.32
	Net transactions under Ways and Means Advances and Overdraft	-	-	-	-	--
	Loans and Advances from Government of India#	36.18 (24.30)	52.27(28.49)	43.72 (22.61)	61.06(24.53)	82.67 ()
6	Total receipts in the Consolidated Fund (3+4+5)	933.18	1,899.69	2,160.33	1,479.28	2,085.15
7	Contingency Fund receipts	0.10	-	-	0.03	0.50
8	Public Account receipts	823.68	967.41	1,356.15	1,193.34	1,415.38
9	Total receipts of Government (6+7+8)	1,756.96	2,867.10	3,516.48	2,672.65	3,501.03
Part B. Expenditure/Disbursement						
10	Revenue Expenditure	763.31 (83.49)	1,664.25(88.76)	1,882.62 (90)	1,180.93(84.81)	1,723.49 (82.98)
	Plan	155.93 (20.43)	192.67(11.58)	248.03 (13.17)	246.32(20.86)	238.02 (13.81)
	Non-plan	607.38 (79.57)	1,471.58(88.42)	1,634.59 (86.83)	934.61(79.14)	1,485.47 (86.19)
	General Services (including interest payments)	406.01 (53.19)	1,254.02(75.35)	1,405.75 (74.67)	689.06(58.35)	1,140.63 (66.18)
	Social Services	192.49 (25.22)	226.67(13.62)	238.74 (12.68)	262.84(22.26)	306.64 (17.79)
	Economic Services	164.81 (21.59)	183.56(11.03)	238.13 (12.65)	229.03(19.39)	276.22 (16.03)
	Grants-in-aid and contributions*	8.39	12.07	7.80	37.14	22.55
11	Capital expenditure	150.92 (16.51)	210.73(11.24)	208.98 (10)	211.49(15.19)	353.54 (17.02)
	Plan	150.92 (100)	210.73(100)	208.98 (100)	211.49(100)	353.54 (100)
	Non-plan	-	-	-	-	--
	General Services	4.45 (2.96)	8.14(3.86)	11.49 (5.50)	12.77(6.04)	16.49 (4.66)
	Social Services	50.32 (33.34)	73.44(34.85)	83.66 (40.03)	97.44(46.07)	131.64 (37.23)
	Economic Services	96.15 (63.71)	129.15(61.29)	113.83 (54.47)	101.28(47.89)	205.41 (58.11)
12	Disbursement of Loans and Advances	0.33	0.19	0.06	0.10	0.68
13	Total (10+11+12)	914.56	1,875.17	2,091.66	1,392.52	2,077.71

Includes Ways and Means Advances from Government of India

* Forms part of Social and Economic Services

		2000-01	2001-02	2002-03	2003-04	2004-05
14	Repayment of Public debt	32.66	34.20	40.35	84.17	83.72
	Internal Debt (excluding Ways and Means Advances and Overdraft)	5.58	3.00	7.70	16.47	43.65
	Net transactions under Ways and Means Advances and Overdraft	-	-	-	-	--
	Loans and Advances from Government of India#	27.08	31.20	32.65	67.70	40.07
15	Appropriation to Contingency Funds	-	-	-	-	--
16	Total disbursement out of Consolidated Fund (13+14+15)	947.22	1,909.37	2,132.01	1,476.69	2,161.43
17	Contingency Fund disbursements	-	-	0.03	0.50	0.00
18	Public Account disbursements	785.09	908.38	1,311.79	1,204.82	1,244.64
19	Total disbursements by the State (16+17+18)	1,732.31	2,817.75	3,443.83	2,681.98	3,406.07
	<i>Part C. Deficit</i>					
20	Revenue Deficit (10-1)	(+) 99.29	(+) 142.93	(+) 197.90	(+)160.25	(+) 168.91
21	Fiscal Deficit (1+2+4-13)	50.51	66.85	9.86	50.26	185.55
22	Primary Deficit (21-23)	28.17	17.31	79.67	42.24	86.36
	<i>Part D. Other data</i>					
23	Interest Payments (included in revenue expenditure)	78.67	84.16	89.53	92.50	99.19
24	Arrears of Revenue (percentage of Tax & Non-Tax Revenue receipts)	1.07	1.36	2.16	15.11	3.91
25	Financial Assistance to local bodies etc.	8.39	12.07	7.80	36.84	22.55
26	Ways and Means Advances/Overdraft availed (days)	-	-	-	-	-
27	Interest on Ways and Means Advances/Overdraft	-	-	-	-	--
28	Gross State Domestic Product (GSDP)	976.34	1,139.25	1,251.35(P)	1,358.18(Q)	1,530.40 (A)
29	Outstanding fiscal liabilities (year end)	729.37	806.06	867.68	966.45	1,107.07
30	Outstanding guarantees (year end)	104.61	95.70	95.70	86.10	82.47
31	Maximum amount guaranteed (year end)	83.04	-	-	-	88.10
32	Number of incomplete projects	95	37	36	76	60
33	Capital blocked in incomplete projects.	12.55	24.64	13.60	184.19	222.84

APPENDIX –VI
(Ref: Paragraph 1.8.1, Page 12)
Statement of Commitments - List of Incomplete Capital Works

(Rupees in lakh)

Sl. No.	Name of Project	Date of Commencement	Expenditure upto date	Remarks
1	2	3	4	5
Capital Outlay on Education				
1.	Daramdin Sr. Sec. School	20.08.2002	82.69	Work under progress
2.	Construction of Law College at Burtuk	20.09.2001	144.71	Work under progress
3.	Construction of 12 room of Yangyang Senior Secondary School	02.03.2003	30.77	Work under progress
Power Department				
1.	Rellichu -HEP	2002-03	707.03	Work under progress
2.	132 KVA Rangit/Melli	2002-03	3617.9	Work under progress
3.	APDRP	2002-03	9,520.28	Work under progress
4.	Lachung-II	1998-99	911.69	Work under progress
5.	JPH-I	1999-2000	641.60	Work under progress
6.	66 KVDC transmission line from LLHP to Bulbulay(NLPCR)	2002-03	796.73	Work under progress
7.	Manglay -HEP	1997-98	731.88	Work under progress
8.	Chaten -HEP	2002-03	36.68	Work under progress
9.	Ringyang -HEP	-	5.83	Work under progress
10.	Const.of 132 KV Transmission line Sngbari, Gyalsilng to Pelling NLPCR	2004-05	134.91	Tender finalized works yet to be start
11.	Ronglichu –HEP	2002-03	683.76	Work under progress
12.	Remodeling of Gangtok NLPCR	2004-05	899.70	Work under progress
13.	Construction of KV Transmission line and Sub-Station at Chungthang (NLPCR)	2004-05	249.00	Work under progress
14.	Communication and data exchange pertaining to SLDC (NLPCR)	2002-03	298.78	Work under progress
Health & Family Welfare Department				
1.	Construction of Mechanical workshop cum Central Medical Store at Tadong	12.01.2005	132.34	The work has been taken of phase wise and the last phase is in progress
2.	Construction of 100 bedded CHC at Mangan	1997	397.50	The construction work is under Building and Housing Department.
3.	Construction of X-Ray Block at Rangpho in East Sikkim.	10.02.2005	6.68	Work under progress
4.	Construction of X-Ray Block at Pakyong in East Sikkim.	10.02.2005	2.66	Work under progress
5.	Construction of X-Ray Block at Soreng in West Sikkim.	10.02.2005	5.50	Work under progress
6.	Construction of X-Ray Block at Mangalbarey in West Sikkim.	10.02.2005	2.62	Work under progress
7.	Construction of X-Ray Block at Jorethang in South Sikkim.	10.02.2005	2.62	Work under progress
8.	Construction of X-Ray Block at Rabong in South Sikkim.	10.02.2005	2.62	Work under progress
9.	Construction of X-Ray Block at Melli in South Sikkim.	10.02.2005	8.05	Work under progress
10.	Construction of PHSC at South Regho in East Sikkim.	06.04.2005	1.81	Work under progress
11.	Construction of Class III double unit Qtr at South Regho PHSC in East Sikkim	06.04.2005	2.84	Work under progress
12.	Construction of PHSC at Phadamchen in East Sikkim	10.02.2005	1.81	Work under progress
13.	Construction of Class III double unit Qtr at Phadamchen PHSC in East Sikkim	10.02.2005	2.84	Work under progress
14.	Construction of PHSC at Zarrong in South Sikkim	10.02.200	2.38	Work under progress
15.	Construction of Class III double unit Qtr at Zarrong PHSC in South Sikkim	10.02.200	3.55	Work under progress

Appendices to Audit Report for the year ended 31 March 2005

Sl. No.	Name of Project	Date of Commencement	Expenditure upto date	Remarks
16	Construction of PHSC at Middle Camp in East Sikkim	-	5.90	Funds transferred to PRI during 2002-03 but the work has not yet been commenced.
17.	Construction of PHSC at Salim Pakyel in North Sikkim	-	8.89	Funds transferred to PRI during 2002-03 the work completed except electrification.
18	Construction of PHSC and Class III double unit Qtr at Naku Chumbung in West Sikkim.	-	19.70	Funds transferred to PRI during 2002-03 but the work has not yet been commenced.
19.	Re-construction of Gor PHSC in North Sikkim	-	12.01	Funds transferred during 2002-03 but the work has not yet been started.
Public Works Department (Building and Housing)				
1.	Construction of approach road at SDM Complex, Rongli	15.03.2003	18.22	Work under progress
2.	Construction of Sikkim Guest House at Kolkata	26.03.2002	180.58	Work under progress
3.	Construction of Security Check Post at Rongpo	10.04.2003	14.13	Work under progress
4.	Construction of Guest House at Karfectar	01.11.2002	164.89	Work under progress
5.	Construction of DAC at Namchi	14.09.2003	190.59	Work under progress
6.	Construction of Judiciary Complex at Sichey.	26.02.2004	38.57	Work under progress
7.	Construction of SDM Complex at Rongli	16.02.2004	27.49	Work under progress
8.	Construction of Regional Administrative Centre at Jorthang.	12.01.2005	92.00	Work under progress
9.	Construction of boundary fencing of SDMComplex at Pakyong	21.07.03	-	Work under progress
10.	Construction of Raj Bhawan	31.03.2005	200.00	Work under progress
11.	Construction of staff quarter at SDM complex, Rongli	16.02.2004	35.62	Work under progress
Urban Development & Housing Department				
1.	Storm Water Drainage along NH-31A	June, 2003	442.39	
2.	Solid Waste Management Plant	Jan, 2004	373.83	
3	Car park at IOC, Deorali	Nov, 2004	237.00	Work under progress
4.	Shopping Complex at Pakyong	Aug,2003	45.03	Work under progress
5.	Shopping Complex at Jorethang	Sept,2003	35.00	Work under progress
6.	Shopping Complex at Soreng	Sept ,2003	36.00	Work under progress
7.	Shopping Complex at Geyzing	Sept,2003	36.00	Work under progress
8	Slum Rehabilitation Centre-Phase II Lingding	-	-	Sanction accorded by MOUDPA and executed by NBCC
9.	Construction of toilet in Urban areas under sanitation programme	-	-	Sanction accorded by MOUDPA and executed by NBCC
10.	Car park at Baluakhani, Gangtok	-	-	Sanction accorded by MOUDPA and executed by NBCC
11.	Construction of Sabji Mandi and Car park at old Slaughter House Area Phase-I	-	-	Sanction accorded by MOUDPA and executed by NBCC
12.	Construction of Sabji Mandi and Car park at old Slaughter House Area Phase-II			Sanction accorded by MOUDPA and executed by NBCC
13.	Pedestrian walk way from White Hall to Ranipool	-	-	Sanction accorded by MOUDPA and executed by NBCC
	Total		22,283.60	

APPENDIX – VII

(Ref: Paragraph 2.3.1, Page 22.)

Statement showing areas in which major savings occurred

(Rupees in Crore)

Sl. No	Grant No.	Major head	Areas in which major savings occurred	Savings
1	10	<i>Finance, Revenue and Expenditure (Revenue)</i>		
		2075	State Lotteries	4.14
2	12	<i>Forestry & Environment Management (Revenue)</i>		
		2501	Wasteland Development	0.06
3	13	<i>Health Care, Human Services and Family Welfare (Revenue)</i>		
		2210	Other Hospital (PMGSY)	1.23
4	22	<i>Land Revenue and Disaster Management (Revenue)</i>		
		2245	Transfer to Reserve Fund Deposit Account	2.86
5	29	<i>Development Planning ,Economic Reforms and North Eastern Council Affairs (Revenue)</i>		
		2575	Border Area Development Programme	1.01
		3454	Economic Advice and Statistics (100% CSS)	0.11
6	35	<i>Rural Management and Development (Revenue)</i>		
		2215	Direction and Administration	0.06
			Rural Water Supply Programme	0.15
7	7	<i>Human Resource and Development (Capital)</i>		
		4202	General Education	0.07
			Secondary Education	0.08
			Government Degree College and Institute	0.05
8	29	<i>Development Planning ,Economic Reforms and North Eastern Council Affairs (Capital)</i>		
		4575	Border Area Development Programme	1.43
9	31	<i>Energy & Power (Capital)</i>		
		4801	Hydel Generation	1.02
10	35	<i>Rural Management and Development(Capital)</i>		
		4515	Community Development	0.24
			Other Rural Development programme-Panchayati Raj	0.08
11	40	<i>Tourism (Capital)</i>		
		5452	Tourist Accommodation- construction	0.05

APPENDIX – VIII

(Ref: Paragraph 2.3.5, Page 23)

Statement showing unnecessary supplementary provisions

(Rupees in lakh)

Sl No	Grant No and Name of Grant	Original provision	Supplementary provision	Total provision	Expenditure during the year	Savings
1	2	3	4	5	6	7
	Revenue					
1	3-Building and Housing	667.97	6.02	673.99	642.33	31.66
2	6-Ecclesiastical	196.25	3.00	199.25	184.22	15.03
3	9-Excise	212.51	2.10	214.61	200.49	14.12
4	12-Forestry and Environment Management	2,473.44	81.69	2,555.13	2,221.70	333.43
5	13-Health care, Human Services and Family Welfare	5,554.62	231.50	5,786.12	5,445.75	340.37
6	16-Commerce and Industries	1,086.01	39.00	1,125.01	953.45	171.56
7	19-Irrigation and Flood control	847.90	91.00	938.90	715.81	223.09
8	20-Judiciary	313.15	16.10	329.25	208.85	120.40
9	29-Development Planning, Economic Reforms and North Eastern Council Affairs	1,384.03	54.52	1,438.55	495.18	943.37
10	30-Police	6,012.51	64.07	6,076.58	5,844.88	231.70
11	31-Energy and Power	9,414.49	4.45	9,418.94	9,259.46	159.48
12	34-Roads and Bridges	3,151.82	154.00	3,305.82	2,231.44	1,074.38
13	35-Rural Management and Development	4,379.80	110.00	4,489.80	3,252.72	1,237.08
14	38-Social Justice, Empowerment and Welfare	2,558.65	166.91	2,725.56	2,457.60	267.96
15	39-Sports and Youth Affairs	380.33	8.33	388.66	266.27	122.39
16	40-Tourism	549.16	19.59	568.75	509.00	59.75
17	41Urban Development & Housing	2,126.75	80.00	2,206.75	2,099.44	107.31
	Capital					
18	7-Human Resources Development	3,148.58	809.00	3,957.58	2,026.47	1,931.11
19	29-Development Planning, Economic Reforms and North Eastern Council Affairs.	1,100.00	100.00	1,200.00	306.71	893.29
20	33-Water Security and Public Health Engineering	3,197.07	150.49	3,347.56	2,664.49	683.07
21	34-Roads and Bridges	10,858.00	1,494.79	12,352.79	6,402.45	5,950.34
22	35-Rural Management and Development	7,672.00	921.50	8,593.50	7,401.35	1,192.15
23	40-Tourism	1,486.55	135.35	1,621.90	608.94	1,012.96
24	41Urban Development and Housing	1,031.62	7.42	1,039.04	968.25	70.79
	Total	69,803.21	4,750.83	74,554.04	57,367.25	17,186.79

APPENDIX – IX

(Ref : Paragraph 2.3.8, Page 24)

Statement showing less surrender than actual savings

(Rupees in crore)

Sl. No	Grants No	Name	Actual savings	Amount actually Surrendered	Less Amount Surrendered
REVENUE					
1	1	Food Security and Agriculture	0.88	0.80	0.08
2	2	Animal Husbandry, Livestock ,Fisheries & Veterinary Services	0.82	0.57	0.25
3	3	Building and Housing	0.32	0.27	0.05
4	12	Forestry and Environment Management	3.33	3.25	0.08
5	13	Health Care, Human Services and Family Welfare	3.40	2.12	1.28
6	14	Home	0.08	0.01	0.07
7	15	Horticulture & Cash Crops Management	0.98	0.91	0.07
8	16	Commerce and Industries	1.72	1.53	0.19
9	19	Irrigation and Flood control	2.23	1.23	1.00
10	20	Judiciary	1.20	0.14	1.06
11	22	Land Revenue and Disaster Management	11.33	8.33	3.00
12	29	Development Planning ,Economic Reforms and North Eastern Council Affairs.	9.43	8.27	1.16
13	31	Energy and Power	1.59	1.50	0.09
14	33	Water Supply and Public Health Engineering	0.17	0.15	0.02
15	34	Roads and Bridges	10.74	2.23	8.51
16	35	Rural Management and Development	12.37	2.18	10.19
17	38	Social Justice, Empowerment and Welfare	2.68	1.27	1.41
18	39	Sports & Youth Affairs	1.22	1.19	0.03
19	40	Tourism	0.60	0.57	0.03
Total (Revenue)			65.09	36.52	28.57
CAPITAL					
1	3	Building & Housing	1.04	1.01	0.03
2	7	Human Resources Development	19.31	19.14	0.17
3	19	Irrigation and Flood control	0.08	0.03	0.05
4	22	Land Revenue and Disaster Management	0.09	0.01	0.08
5	29	Development Planning, Economic Reforms and North Eastern Council Affairs.	8.93	7.50	1.43
6	30	Police	0.04	0.01	0.03
7	31	Energy and Power	35.80	35.45	0.35
8	33	Water Supply and Public Health Engineering	6.83	4.88	1.95
9	34	Roads and Bridges	59.50	53.35	6.15
10	39	Sports & Youth Affairs	0.10	0.04	0.06
Total (Capital)			131.72	121.42	10.30
Grand Total			196.81	157.94	38.87

APPENDIX – X
(Ref : Paragraph 2.3.10, Page 24)

Statement showing surrender in excess of actual savings

(Rupees in lakh)

Sl. No	Grants No	Name	Actual savings	Amount actually Surrendered	Excess Amount Surrendered
REVENUE					
1	7	Human Resource Development	29.83	247.06	217.23
2	9	Excise	14.12	18.31	4.19
3	18	Information and Technology	52.67	55.00	2.33
4	30	Police	231.70	232.18	0.48
CAPITAL					
5	13	Health Care, Human Services, and Family Welfare	17.27	18.00	0.73
6	16	Commerce and Industries	110.50	600.00	489.50
7	35	Rural Management & Development	1,192.15	2,196.99	1,004.84
Total			1,648.24	3,367.54	1,719.30

APPENDIX – XI
(Ref : Paragraph 2.3.11, Page 24)

Statement showing persistent savings

(Rupees in lakh)

Sl. No	Grants No	Name	2002-03	2003-04	2004-05
REVENUE					
1	30/29	Development Planning , Economic Reforms and North Eastern Council Affairs	979.99 (70)	1,530.83 (81)	943.37 (66)
2	40/39	Sports and Youth Affairs	26.65 (13)	48.90 (17)	122.39 (31)
CAPITAL					
3	17/16	Commerce and Industries	114.94 (27)	287.73 (60)	110.50 (15)

(Figures in brackets indicates percentage to total provision)

APPENDIX – XII

(Ref: Paragraph 2.3.12, Page 24)

Statement showing the Grants in which the expenditure fell short by more than Rs.10 lakh and also by 10 per cent or more of the total Provision

(Rupees in lakh)

Sl. No	Grant No and Name of Grant / Appropriation	Amount of Saving (percentage of saving to the provision)	Reasons for saving
1	2	3	4
REVENUE			
1	11-Food, Civil supplies & Consumers affairs	182.89 (12)	Mainly due to non finalisation of programme for testing and sampling of food grains, delay in finalisation of BPL beneficiary list etc.
2	12-Forestry and Environment Management	333.43 (13)	Mainly due to non-release of funds by Central Zoo Authority and delay in sanction and execution of projects.
3	16-Commerce and Industries	171.56 (15)	Mainly due to non-approval of scheme of Promotion of industries and Trade by the North Eastern Council.
CAPITAL			
1	7-Human Resources Development	1,931.11(49)	Mainly due to non-achievement of target for civil works due to administrative difficulty and delay on the part of contractor, curtailment of provision by the Government and non-procurement of equipments for ITI due to non-receipt of funds from Government of India.
2	16-Commerce and Industries	110.50 (15)	No specific reasons furnished by the department
3	29-Development planning, Economic Reforms and North Eastern Council Affairs.	893.29(74)	Mainly due to slow progress made by the implementing agency of the Government
4	31-Energy and Power	3,580.69(26)	Mainly due to availability of limited resources than anticipated at the time of framing of estimates.
5	33-Water Security and Public Health Engineering	683.07(20)	Mainly due to non-sanctioning of schemes and non-receipt of resources from Government and other sources.
6	34-Roads & Bridges	5,950.34 (48)	Mainly due to non-payment of land compensation, non-sanctioning of schemes, non-completion of works and transfer of staff.
7	35-Rural Management and Development	1,192.15(14)	Mainly due to non-completion of works under various Gram Panchayats.
8	40-Tourism	1,012.96(62)	Mainly due to short time available for utilisation, delay in commencement of works, delay in progress of various Centrally sponsored schemes and non-receipt of final instalment of funds from Government of India.

APPENDIX-XIII
(Ref: Paragraph 2.3.13, Page 25)

(a) **Statement showing cases in which funds were injudiciously withdrawn by reappropriation although the account showed an excess expenditure over provision (original plus supplementary)**

(Rupees in lakh)

Sl. No.	Grant No.& Head of Account	Total Grant (Original plus supplementary)	Actual Expenditure	Excess	Amount of re-appropriation
1	2-Animal Husbandry, Livestock, Fisheries and Veterinary Services 2403-Animal Husbandry 102-Cattle and Buffalo Development 63-Intensive Cattle Development	222.57	225.25	2.68	2.68
2	5-Cultural Affairs and Heritage 2205-Art and Culture 102-Promotion of Art and Culture 62-Namgyal Institute of Tibetology	30.00	40.00	10.00	10.00
3	7-Human resource Development 2202-General Education 02-Secondary Education 104-Teachers and other Services 64-High and Higher Secondary Education	5,706.87	5,810.54	103.67	118.00

(b) Cases where funds were withdrawn by reappropriation in excess of available savings

(Rupees in lakh)

Sl. No	Grant No. & Head of Account	Total Grant (Original plus supplementary)	Actual Expenditure	Actual Savings	Amount of Appropriation
1	7-Human Resources Development 4202-Capital outlay on Education, Sports, Art and Culture 01-General Education 203-University and Higher Education 70-Building	300.00	260.65	39.35	42.26
2	9-Excise 2039-State Excise Duties 001-Direction and Administration 60-Establishment	162.18	149.20	12.98	17.73
3	12-Forestry and Environment Management 2402-Soil and Water Conservation 001-Direction and Administration 13-Forestry and Wild Life Department	175.20	168.62	6.58	10.52
4	18-Information Technology 2852-Industries 07-Telecommunication and Electronic Industries 800-Other Expenditure 19-Information Technology Department	175.00	122.33	52.67	55.00
5	19-Irrigation and Flood control 2702-Minor Irrigation 01-Surface Water 103-Division Schemes 61-Maintenance and Repairs	82.50	82.44	0.06	4.00
6	33-Water Security and Public Health Engineering 4215-Capital outlay on Water Supply and Sanitation 70-Other Water Supply Schemes	100.00	82.56	17.44	20.36
7	34-Roads and Bridges 2059-Public Works 799-Suspense 35-Roads and Bridges Department	250.00	40.43	209.57	211.96
8	34-Roads and Bridges 5054-Capital outlay on Roads and Bridges 04-District and other Roads 337-Road Works 60-District Roads	6,111.87	4,532.29	1,579.58	1,626.80
9	35-Rural Management and Development 4515- Capital outlay on Water Supply and Sanitation 01-Water supply 102-Rural water supply 36-Rural Development Department	4,640.50	3,681.00	959.50	1,990.31
10	35-Rural Management and Development 5054-Capital outlay on Roads and Bridges 04-District and other Roads 337-Road Works 36-Rural Development Department	876.00	676.36	199.64	206.68
11	38-Social Justice, Empowerment and Welfare 2235-Social Security and Welfare 02-Social Welfare 101-Welfare of Handicapped 60-Welfare Activities	121.00	117.48	3.52	10.40

(c) Cases in which funds were injudiciously augmented by re-appropriation of funds in excess of what was actually required to cover the excess expenditure over the provision (Original plus supplementary) which ultimately resulted in savings

(Rupees in lakh)

Sl. no	Grant No. & Head of Account	Total grant (Original plus supplementary)	Actual Expenditure	Excess	Amount of Appropriation
1	2	3	4	5	6
1	30-Police 2055-Police 003-Education and Training 63-Crime & Investigation Branch	99.95	111.61	11.66	14.05
2	35-Rural Management and Development 4515-Capital Outlay on other Rural Development Programme 101-Panchayati Raj 36-Rural Development Department	972.00	998.09	26.09	34.17
	41-Urban Development and Housing 4217-Capital outlay on Urban Development 051-Construction 61-Parking Place	0.04	185.16	185.12	189.11

(d) Cases in which funds were injudiciously augmented by re-appropriation of funds even though the actual expenditure fell far short of the provision (original plus supplementary)

(Rupees in lakh)

Sl No.	Grant No. & Head of Account	Total Grant (Original plus supplementary)	Actual expenditure	Savings	Amount of Re-appropriation
1	2	3	4	5	6
1	1-Food Security and Agriculture Development 2401-Crop Husbandry 001-Direction and Administration 01-Agriculture Development	157.74	157.31	0.43	2.80
2	1-Food Security and Agriculture Development 2435-Other Agriculture Programme 60-Others	872.40	870.25	2.15	4.16
3	5-Cultural Affairs and Heritage 2205-Art and Culture 102-Promotion of Art and Culture 60-Establishment	198.08	178.31	19.77	10.00
4	7-Human Resources Development 2202-General Education 02-Secondary Education 001-Direction and Administration	378.90	360.77	18.13	4.00
5	29-Development Planning, Economic reforms and North Eastern Council Affairs 4575-Capital outlay on other special areas programmes 06-Border Area Development 101-Border Area Development Programme	350.00	306.71	43.29	100.00

APPENDIX-XIV

(Ref: Paragraph 2.3.14, Page 25)

Statement showing trend of recoveries and credits

(Rupees in lakh)

Sl. no	Grant No. and Name of the Grant	Budget Estimate	Actuals	Actuals compared with the Budget Estimate More(+)/Less(-)
1	3-Building & Housing	56.17	78.77	(+) 22.60
2	12-Forestry & Environment Management	200.00	38.54	(-) 161.46
3	19-Irrigation & Flood Control	100.00	39.90	(-) 60.10
4	22-Land Revenue and Disaster Management	2,533.56	1,793.56	(-) 740.00
5	31-Energy and Power	0.01	2.25	(+) 2.24
6	34-Roads and Bridges	461.96	140.92	(-) 321.04
7	35-Rural Management and Development	50.00	49.49	(-) 0.51
Total		3,401.70	2,143.43	(-) 1,258.27

APPENDIX – XV

(Ref: Paragraph 3.2.16 , Page 43.)

Statement showing consolidated position of total road length of district and other roads.

(in km)

Year	Major District Roads			Other District Roads		
	T	A	CB	T	A	CB
2000-01	22 (1)	22 (1)	464	42 (7)	59(10)	1,207 (333)
2001-02	29 (1)	8 (Nil)	472	22 (7)	21 (6)	1,228 (339)
2002-03	21 (1)	12 (Nil)	484	19 (5)	5 (Nil)	1,233 (339)
2003-04	9(1)	4 (Nil)	488	20 (6)	5 (2)	1,238 (341)
2004-05	5 (1)	5 (1)	493	18 (5)	9 (5)	1,247 (346)
Total						

(OB= Opening Balance, T=Target, A= Achievement, CB= Closing Balance)

Figures in brackets represent numbers.

Source: Departmental figures.

Appendix XVI

(Ref: Paragraph 3.2.20 , Page 43.)

Statement showing details of roads constructed under Prime Minister Gram Sadak Yojana

(In km)

Year	New constructions		Up-gradations	
	Target	Achievement	Target	Achievement
2000-01	Nil	Nil	Nil	Nil
2001-02	44.02 (17)	Nil	216.29 (14)	Nil
2002-03	Nil	Nil	Nil	Nil
2003-04	105.94 (21)	Nil	Nil	Nil
2004-05	144.49 (34)	25.39 (10)	Nil	202.29 (12)
Total	294.45 (72)	25.39 (10)	216.29 (14)	202.29 (12)

Figures in brackets represent numbers.

Source: Departmental figures.

APPENDIX – XVII

(Ref: Paragraph 4.7.3 Page 71)

Statement showing unadjusted medical advances.

Name of Department	Medical advance outstanding									
	Upto 2 years		More than 2 years and upto 5 years		More than 5 years and upto 10 years		More than 10 years		Total	
	No. of cases	Amount	No. of cases	Amount	No. of cases	Amount	No. of cases	Amount	Total no. of cases	Amount
Human Resources Development	107	70,15,000	56	15,37,281	52	6,44,250	29	1,50,100	244	93,46,631
Health Care, Human Services & Family Welfare	35	16,40,000	40	8,30,000	07	80,000	0	0	82	25,50,000
Social Justice, Empowerment & Welfare	0	0	04	1,23,000	0	0	0	0	04	1,23,000
Transport (After deducting cases (7) adjusted)	13	7,30,000	10	3,20,000	0	0	0	0	23	10,50,000
Land Revenue & Disaster Management	0	0	02	1,05,424	0	0	0	0	02	1,05,424
Finance, Revenue & Expenditure	01	20,000	0	0	0	0	01	5,000	02	25,000
Food & Civil Supplies & Consumer Affairs	04	1,70,000	04	1,30,000	0	0	0	0	08	3,00,000
Total	160	95,75,000	116	30,45,705	59	7,24,250	30	1,55,100	365	1,35,00,055

APPENDIX – XVIII

(Ref: Paragraphs 6.2.3, 6.2.4, 6.3.1 & 6.6.2; Pages 91,92 & 95)

Particulars of paid up capital, budgetary outgo, loans given out of budget and loans outstanding as on 31 March 2005
in respect of Government companies and Statutory corporations

(Figures in column 3(a) to 4(f) are Rupees in lakh)

Sl	Sector and name of company	Paid up capital as at the end of current year					Equity/loans received out of Budget during the year		Other loans received during the year	Loans* outstanding at the close of 2004-05			Debt equity ratio for 2004-05 (Previous years) 4(f)/3(e)
		State Government	Central Government	Holding companies	Others	Total	Equity	Loans		Government	Others	Total	
1	2	3(a)	3(b)	3(c)	3(d)	3(e)	4(a)	4(b)	4(c)	4(d)	4(e)	4(f)	5
A. Working Government Companies													
I. Consumer Industries													
1	Sikkim Jewels Limited (SJL)	625.02	-	-	78.13	703.15	31.09	-	-	-	79.88	79.88	0.11:1 (0.12:1)
2	Sikkim Time Corporation Limited (STCL)	1,122.54	-	-	-	1,122.54	-	-	-	-	-	-	-
3	Sikkim Precision Industries Limited (SPIL)	370.00	-	-	-	370.00	-	-	-	-	-	-	-
Sector wise Total		2,117.56	-	-	78.13	2,195.69	31.09	-	-	-	79.88	79.88	0.04:1 (0.04:1)
II. General Financial and Trading Institutions													
4	Sikkim Industrial Development and Investment Corporation Limited (SIDICL)	1,682.50	-	-	636.80	2,319.30	10.00	-	-	202.87	59.39	262.26	0.11:1 (0.13:1)
Sector wise Total		1,682.50	-	-	636.80	2,319.30	10.00	-	-	202.87	59.39	262.26	0.11:1 (0.13:1)
III. Welfare													
5	Schedule Caste, Schedule Tribe and Other Backward Class Development Corporation Limited (SC/ST/OBCDCL)	328.60	151.30	-	-	479.90	-	-	84.17	-	1,195.47	1,195.47	2.49:1 (2.34:1)
Sector wise Total		328.60	151.30	-	-	479.90	-	-	84.17	-	1,195.47	1,195.47	2.49:1 (2.34:1)
IV. Tourism													
6	Sikkim Tourism Development Corporation	624.87	-	-	-	624.87	50.00	-	-	-	-	-	-
Sector wise Total		624.87	-	-	-	624.87	50.00	-	-	-	-	-	-
V. Power													
7	Sikkim Power Development Corporation (SPDC)	340.00	-	-	-	340.00	-	-	-	-	5,001.00	5,001.00	14.71:1 (14.71:1)
Sector wise Total		340.00	-	-	-	340.00	-	-	-	-	5,001.00	5,001.00	14.71:1 (14.71:1)
VI. Animal Husbandry													
8	Sikkim Poultry Development Corporation (SPDC)	-	-	-	-	-	-	-	-	-	-	-	-
9	Sikkim Hatcheries Limited (SHL)	-	-	43.83	2.00	45.83	-	-	-	-	25.55	25.55	0.56:1 (0.56:1)
Sector wise Total		-	-	43.83	2.00	45.83	-	-	-	-	25.55	25.55	0.56:1 (0.56:1)
Total A (Working Government Companies)		5,093.53	151.30	43.83	716.93	6,005.59	91.09	-	84.17	202.87	6,361.29	6,564.16	1.09:1 (1.10:1)

B. Working Statutory Corporations													
<i>I. Financing</i>													
1	State Bank of Sikkim (SBS)	53.38	-	-	5.00	58.38	-	-	-	-	-	-	-
Sector wise Total		53.38	-	-	5.00	58.38	-	-	-	-	-	-	-
<i>II. Miscellaneous</i>													
2	Sikkim Mining Corporation (SMC)	611.50	589.00	-	-	1,200.50	26.00	-	-	-	54.00	54.00	0.04:1 (0.05:1)
3	State Trading Corporation of Sikkim (STCS)	111.38	-	-	-	111.38	-	-	-	-	-	-	-
Sector wise Total		722.88	589.00	-	-	1,311.88	26.00	-	-	-	54.00	54.00	0.04:1 (0.04:1)
Total B (Working Statutory Corporations)		776.26	589.00	-	5.00	1,370.26	26.00	-	-	-	54.00	54.00	0.04:1 (0.04:1)
Grand Total (A + B)		5,869.79	740.30	43.83	721.93	7,375.85	117.09	-	84.17	202.87	6,415.29	6,618.16	0.90:1 (0.91:1)
C. Non-working Government Companies													
<i>I. Consumer Industries</i>													
1	Sikkim Flour Mills Limited (SFML)	27.90	-	-	-	27.90	-	-	-	-	-	-	-
Sector wise Total		27.90	-	-	-	27.90	-	-	-	-	-	-	-
<i>II. Animal Husbandry</i>													
2	Sikkim Livestock Processing and Development Corporation (SLPDC)	35.00	34.00	-	-	69.00	-	-	-	-	-	-	-
Sector wise Total		35.00	34.00	-	-	69.00	-	-	-	-	-	-	-
<i>III. Transport</i>													
3	Chandmari Workshop and Automobiles Limited (CWAL)	30.00	-	-	-	30.00	-	-	-	-	-	-	-
Sector wise Total		30.00	-	-	-	30.00	-	-	-	-	-	-	-
Total C (Non-working Government Companies)		92.90	34.00	-	-	126.90	-	-	-	-	-	-	-
D. Non-working Statutory Corporations													
Nil		-	-	-	-	-	-	-	-	-	-	-	-
Total D (Non-working Statutory Corporations)		-	-	-	-	-	-	-	-	-	-	-	-
Grand Total (C + D)		92.90	34.00	-	-	126.90	-	-	-	-	-	-	-
Grand Total (A+B+C+D)		5,962.69	774.30	43.83	721.93	7,502.75	117.09	-	84.17	202.87	6,415.29	6,618.16	0.88:1 (0.90:1)

Note: Except in respect of companies and corporations which finalised their accounts for 2004-05, figures are provisional and as given by the companies/corporations.

Loans outstanding at the close of 2004-05 represents long term loans only.

APPENDIX – XIX

(Ref: Paragraphs 6.4.1, 6.5.1, 6.5.7, 6.6.4 & 6.6.5; Pages 92,93,95 & 96)

Summarised financial results of Government Companies and Statutory Corporations for the latest year for which accounts were finalised

(Figures in columns 7 to 12 and 15 are Rupees in lakh)

Sl	Name of the Company/Corporation	Name of Department	Date of incorporation	Period of Account	Year in which accounts finalised	Net Profit(+)/ Loss (-)	Net impact of audit comments	Paid up Capital	Accumulated Profit (+)/ Loss (-)	Capital Employed*	Total return on capital employed	Percentage of total return on capital employed	Arrears of accounts in terms of years	Total turnover	Number of employees
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
A. Working Government Companies															
<i>I. Consumer Industries</i>															
1	Sikkim Jewels Limited (SJL)	Industries	Jul. 1976	2002-03	2004-05	(+) 5.48	24.50	599.27	(+) 66.19	687.84	(+) 5.48	0.80	2	215.68	112
2	Sikkim Time Corporation Limited (STCL)	Industries	Oct. 1976	2003-04	2005-06	(-) 329.13	7.67	1,122.54	(-) 292.67	468.63	-	-	1	239.51	140
3	Sikkim Precision Industries Limited (SPIL)	Industries	Feb. 1999	2002-03	2003-04	(+) 1.10	1.01	370.00	(+) 1.10	359.74	(+) 1.10	0.31	2	36.87	58
Sector wise Total						(-) 322.55		2,091.81	(-) 225.38	1,516.21	(+) 6.58	0.43		492.06	310
<i>II. General Financial and Trading Institutions</i>															
4	Sikkim Industrial Development and Investment Corporation Limited (SIDICL)	Industries	Mar. 1977	2003-04	2004-05	(+) 46.67	2.94	1,704.30	(-) 736.31	1,197.88	(+) 46.67	3.90	1	100.40	31
Sector wise Total						(+) 46.67		1,704.30	(-) 736.31	1,197.88	(+) 46.67	3.90		100.40	31
<i>III. Welfare</i>															
5	Schedule Caste, Schedule Tribe and Other Backward Class Development Corporation Limited (SC/ST/OBC DCL)	Welfare	Apr. 1996	2003-04	2004-05	(-) 12.73	120.69	955.15	(-) 438.52	1,712.10	-	-	1	90.13	23
Sector wise Total						(-) 12.73		955.15	(-) 438.52	1,712.10	-	-		90.13	23
<i>IV. Tourism</i>															
6	Sikkim Tourism Development Corporation (STDC)	Tourism	Feb. 1998	2003-04	2004-05	(-) 64.53	9.71	606.37	(-) 259.60	346.67	-	-	1	133.81	103
Sector wise Total						(-) 64.53		606.37	(-) 259.60	346.67	-	-		133.81	103
<i>V. Power</i>															
7	Sikkim Power Development Corporation (SPDC)	Power	Dec. 1998	2001-02	2002-03	(*)		250.00	-	5,249.98	-	-	3	-	10
Sector wise Total								250.00	-	5,249.98	-	-		-	10
<i>VI. Animal Husbandry</i>															
8	Sikkim Poultry Development Corporation (SPDC)	AH & VS	Mar. 1991	2001-02	2003-04	(-) 11.82		-	(-) 26.04	9.72	-	-	3	-	5
9	Sikkim Hatcheries Limited (SHL)	AH & VS	Aug. 1994	2001-02	2003-04	(-) 12.29	3.53	45.83	(-) 49.05	88.41	-	-	3	120.05	21
Sector wise Total						(-) 24.11		45.83	(-) 75.09	98.13	-	-		120.05	26
Total A (Working Government Companies)						(-) 377.25		5,653.46	(-) 1,734.90	10,120.97	(+) 53.25	0.53		936.45	503

B. Working Statutory Corporation														
I. Financing														
1	State Bank of Sikkim (SBS)	Finance	Jun. 1968	2004-05	2005-06	(+) 171.66	58.38	(-) 3,470.81	27,807.42	(+) 171.66	0.62	-	1,169.73	269
Sector wise Total						(+) 171.66	58.38	(-) 3,470.81	27,807.42	(+) 171.66	0.62		1,169.73	269
II. Miscellaneous														
2	Sikkim Mining Corporation (SMC)	Mines & Geology	Feb. 1960	2003-04	2004-05	(-) 140.19	1,174.50	(-) 831.22	87.85	-	-	1	67.05	100
3	State Trading Corporation of Sikkim (STCS)	Finance	Mar. 1972	2000-01	2005-06	(+) 60.20	111.38	(+) 357.85	469.22	(+) 60.20	12.83	4	1,399.67	98
Sector wise Total						(-) 79.99	1,285.88	(-) 473.37	557.07	(+) 60.20	10.81		1,466.72	198
Total B (Working Statutory Corporations)						(+) 91.67	1,344.26	(-) 3,944.18	28,364.49	(+) 231.86	0.82		2,636.45	467
Grand Total (A + B)						(-) 285.58	6,997.72	(-) 5,679.08	38,485.46	(+) 285.11	0.74		3,572.90	970
C. Non-working Government Companies														
I. Consumer Industries														
1	Sikkim Flour Mills Limited (SFML)	Industries	Jul. 1976	1994-95	1995	Nil	60.16	(-) 12.76	84.50	-	-	10	Nil	
Sector wise Total						Nil	60.16	(-) 12.76	84.50	-	-		-	
II. Animal Husbandry														
2	Sikkim Livestock Processing and Development Corporation (SLPDC)	AH & VS	Apr. 1988	2002-03	2004	(-) 4.80	69.00	(-) 64.73	133.76	-	-	2	Nil	
Sector wise Total						(-) 4.80	69.00	(-) 64.73	133.76	-	-		-	
III. Transport														
3	Chandmari Workshop and Automobiles Limited (CWAL)	Transport	Apr. 1988	1994-95	1997	(-) 14.19	0.20	(-) 1.53	69.00	-	-	5 (closed w.e.f. 12/1999)	Nil	
Sector wise Total						(-) 14.19	0.20	(-) 1.53	69.00	-	-		-	
Total C (Non-working Government Companies)						(-) 18.99	129.36	(-) 79.02	287.26	-	-		-	
D. Non-working Statutory Corporations														
Nil						-	-	-	-	-	-		-	
Total D (Non-working Statutory Corporations)						-	-	-	-	-	-		-	
Grand Total (C + D)						(-) 18.99	129.36	(-) 79.02	287.26	-	-		-	
Grand Total (A+B+C+D)						(-) 304.57	7,127.08	(-) 5,758.10	38,772.72	(+) 285.11	0.74		3,572.90	970

* Capital employed represents net fixed assets (including works-in-progress) plus working capital except in case of finance companies/corporations where the capital employed is worked out as a mean of aggregate of opening and closing balances of paid-up capital, free reserves, bonds, deposits and borrowings (including refinance).

* Project under implementation.

APPENDIX – XX

(Ref: Paragraphs 6.3.1 & 6.6.2; Page 92 & 95)

Statement showing subsidy received, guarantees received, waiver of dues, loans on which moratorium allowed, loans converted into equity during the year, subsidy receivable and guarantees outstanding at the end of March 2005

(Figures in columns 3(a) to 7 are Rupees in lakh)

Sl	Name of the Public Sector Undertaking	Subsidy received during the year				Guarantees received during the year and outstanding at the end of the year*					Waiver of dues during the year				Loans on which moratorium allowed	Loans converted into equity during the year
		Central Government	State Government	Others	Total	Cash credit from banks	Loans from other sources	Letters of credit opened by banks in respect of imports	Payment obligation under agreement with foreign consultants or contracts	Total	Loans repayment written off	Interest waived	Penal interest waived	Total		
1	2	3(a)	3(b)	3(c)	3(d)	4(a)	4(b)	4(c)	4(d)	4(e)	5(a)	5(b)	5(c)	5(d)	6	7
A. Working Government Companies																
1	SC, ST & OBC Development Corporation Limited	-	-	-	-	-	(2,500.00)	-	-	(2,500.00)	-	-	-	-	-	-
2	Sikkim Time Corporation	-	-	-	-	-	(300.00)	-	-	(300.00)	-	-	-	-	-	-
3	Sikkim Power Development Corporation	-	-	-	-	-	(5,000.00)	-	-	(5,000.00)	-	-	-	-	-	-
Total – A							(7,800.00)			(7,800.00)						
B. Working Statutory Corporations																
1	Sikkim Mining Corporation	-	-	-	-	-	(7.00)	-	-	(7.00)	-	-	-	-	-	-
Total – B							(7.00)			(7.00)						
Grand Total (A + B)							(7,807.00)			(7,807.00)						

* Figures in bracket indicate guarantees outstanding at the end of the year

APPENDIX – XXI
(Ref: Paragraph 6.5.1; Page 94)
Statement showing financial position of Statutory Corporations
(Rupees in crore)

1. State Bank of Sikkim			
Particulars	2002-03	2003-04	2004-05
A. Liabilities			
Paid up Capital	0.53	0.53	0.53
Share application money	0.05	0.05	0.05
Reserve funds and other reserves and surplus	9.48	0.11	0.11
Deposits	306.49	239.84	380.76
Borrowings:			
Others	4.40	4.82	0.69
Other liabilities and provisions	18.20	24.30	27.87
TOTAL - A	339.15	269.65	410.01
B. Assets			
Cash and Bank Balances	248.42	174.42	305.49
Investments	4.75	11.25	0.90
Loans and Advances	25.62	28.70	53.30
Net fixed assets	0.71	0.69	0.69
Other assets	14.81	18.17	14.92
Accumulated loss	44.84	36.42	34.71
Miscellaneous expenditure	-	-	-
TOTAL - B	339.15	269.65	410.01
C. Capital Employed*	244.21	242.41	278.07
2. State Trading Corporation of Sikkim			
Particulars	2002-03	2003-04	2004-05
A. Liabilities			
Paid up Capital	Provisional figures not furnished	Provisional figures not furnished	Provisional figures not furnished
Reserve and surplus			
Trade dues and current Liabilities and Provisions			
TOTAL - A			
B. Assets			
Gross Block	Provisional figures not furnished	Provisional figures not furnished	Provisional figures not furnished
Less Depreciation			
Net fixed assets			
Current assets, loans and advances			
TOTAL - B			
C. Capital Employed**			
3. Sikkim Mining Corporation			
Particulars	2002-03	2003-04	2004-05
A. Liabilities			
Paid up Capital	10.31	11.74	Provisional figures not furnished
Reserve and surplus	0.07	0.07	
Borrowings:			
Government	1.79	1.86	
Trade dues and current Liabilities and Provisions	2.33	1.26	
TOTAL - A	14.50	14.93	
B. Assets			
Gross Block	2.82	2.90	Provisional figures not furnished
Less Depreciation	(-)1.43	(-)1.59	
Net fixed assets	1.39	1.31	
Mine Development expenditure	4.42	4.49	
Current assets, loans and advances	1.07	0.82	
Accumulated loss	7.62	8.31	
TOTAL - B	14.50	14.93	
C. Capital Employed**	0.13	0.88	

* Capital employed represents mean of aggregate of opening and closing balance of paid up capital, free reserves, bonds, deposits and borrowings (including refinance) less accumulated losses.

** Capital employed represents net fixed assets (including capital Work-in-progress) plus working capital.

APPENDIX – XXII
(Ref: Paragraph 6.5.1; Page 94)
Statement showing working results of Statutory Corporations
(Rupees in crore)

1. State Bank of Sikkim				
Particulars		2002-03	2003-04	2004-05
1	Income			
	a) Interest on loan	10.27	11.47	11.70
	b) Other income	1.81	3.33	4.20
	Total - 1	12.08	14.80	15.90
2	Expenses			
	a) Interest on long-term and short-term loans	6.93	8.68	9.18
	b) Provision for non-performing assets	-	-	-
	c) Other expenses	4.66	7.08	5.00
	Total - 2	11.59	15.76	14.18
3	Profit (+)/Loss (-) before tax (1-2)	(+ 0.49)	(-) 0.96	(+ 1.72)
4	Prior period adjustments	22.06	-	-
5	Provision for tax	-	-	-
6	Profit (+)/Loss (-) after tax	(-) 21.57	(-) 0.96	(+ 1.72)
7	Other appropriation	-	-	-
8	Amount available for dividend	-	-	1.72
9	Dividend paid/payable	-	-	-
10	Total return on Capital employed	-	-	1.72
11	Percentage of return on Capital employed	-	-	0.62
2. Sikkim Mining Corporation				
Particulars		2002-03	2003-04	2004-05
1	Income			
	a) Sales of concentrates	0.57	0.52	
	b) Other income	0.23	0.19	
	c) Increase (+)/Decrease(-) in stock of concentrates	(-) 0.14	0.01	
	Total - 1	0.66	0.72	
2	Expenses			
	a) Establishment charges	1.03	1.11	
	b) Manufacturing expenses	0.62	0.40	
	c) Other expenses	0.52	0.61	
	Total - 2	2.17	2.12	
3	Profit (+)/Loss (-) before tax (1-2)	(-) 1.51	(-) 1.40	
4	Provision for tax	-	-	
5	Prior period adjustments	(-) 0.19	(-) 0.24	
6	Profit (+)/Loss (-) after tax	(-) 1.70	(-) 1.64	
7	Other appropriation	-	-	
8	Amount available for dividend	-	-	
9	Dividend for the year	-	-	
10	Total return on Capital employed	**	**	
11	Percentage of return on Capital employed	-	-	
Provisional figures not furnished				
3. State Trading Corporation of Sikkim				
Particulars		2002-03	2003-04	2004-05
1	Income			
	a) Sale of trading goods			
	b) Other income			
	c) Increase (+)/Decrease (-) in stock			
	Total - 1			
2	Expenses			
	Total - 2			
3	Profit (+)/Loss (-) before tax (1-2)			
4	Provision for tax			
5	Prior period adjustments			
6	Other appropriation			
7	Amount available for dividend			
8	Dividend for the year			
9	Total return on Capital employed			
10	Percentage of return on Capital employed			
Provisional figures not furnished				

** Negative figure

APPENDIX – XXIII
(Ref: Paragraph 6.5.6; Page 94)
Statement showing operational performance of Statutory Corporations

Sl	Particulars	2002-03	2003-04	2004-05
State Bank of Sikkim				
1	Earning per share (Rs.)	-	-	2.94
2	Number of Branches	22	22	22
3	Number of Employees	297	272	269
4	Profit per Employee (Rs. in lakh)	(-) 0.16	(-) 0.34	0.64
5	Deposits (Rs. in crore)			
	(a) Government	174.85	83.29	74.02
	(b) Others	131.64	156.55	306.74
	Total-5	306.49	239.84	380.76
6	Advances (including bills) (Rs. in crore)			
	(a) Government	-	-	-
	(b) Others	25.62	28.70	53.31
	Total-6	25.62	28.70	53.31
7	Debts written off	Nil	Nil	Nil
Sikkim Mining Corporation				
1	Total mining area in possession (Hectare)	34.8	34.8	34.8
2	Mining area excavated (Hectare)	9.8	9.8	9.8
3	Number of Employees	201	190	100
4	Installed capacity (TPD)			
	(a) Ore	100	100	100
	(b) Waste Rock	-	-	-
	(c) Others	-	-	-
	Total-4	100	100	100
5	Targets (MT)			
	(a) Ore	24,700	6,000	9,000
	(b) Waste Rock	Nil	Nil	Nil
	(c) Others	Nil	Nil	Nil
	Total-5	24,700	6,000	9,000
6	Actual production of Waste Rock (MT)			
	(a) Own	135	Nil	313
	(b) Commercial	-	-	-
	Total-6	135	Nil	313
7	Actual production (MT)	6,503	7,663	5,741
8	Percentage of capacity utilisation	22	26	19
9	Production of by-products, if any			
	(a) Targets (MT)	Nil	Nil	Nil
	(b) Production (MT)	Nil	Nil	Nil
	(c) Capacity utilisation in per cent	Nil	Nil	Nil

Note: TPD = Tonnes per day

APPENDIX – XXIV

(Ref: Paragraph 6.10.1, Page 98)

Statement showing Department-wise outstanding Inspection Reports (IRs)

Sl. No.	Name of Department (Administrative Department)	No. of PSUs	No. of outstanding IRs	No. of outstanding paragraphs	Years from which paragraphs outstanding
1	Commerce and Industries	5	10	26	1997-98
2	Animal Husbandry, Livestock, Fisheries and Veterinary Services	3	4	10	1994-95
3	Social Justice, Empowerment and Welfare	1	3	6	1999-2000
4	Finance, Revenue and Expenditure	2	14	57	1993-94
5	Mines, Minerals and Geology	1	3	7	2001-02
6	Tourism	1	2	14	2001-02
7	Energy and Power	1	2	12	2002-03
	Total	14	38	132	

APPENDIX -XXV

(Referred to in paragraph 6.10.1; Page 98)

Statement showing department wise draft paragraph / reviews reply to which are awaited.

Sl. No	Name of Department	Number of draft paragraphs	Number of Reviews	Period of issue
1	Industries Department	-	1	June 2005
2	Mines & Geology Department	1	-	April 2005
3	Sikkim Housing and Development Board (under Urban Development & Housing Department)	1	-	May 2005
	Total	2	1	

Appendix – XXVI

(Ref: Paragraph 6.12.10; Page 104)

Statement showing cases of defaulted industrial loans

(Rupees in lakh)

Sl No.	Name of the firm	Amount sanctioned	Amount disbursed & date	Rate of interest per annum	Repayment schedule	Amount repaid	Action taken	Scheduled amount outstanding
1.	Digital Imagine System	8.90	8.82 (15.6.2001)	16	Ist instalment of Rs.0.65 lakh on 15.6.02, 2 nd instalment & onward payment @ Rs.75,000 w.e.f. 18.12.02 (half yearly basis)	NIL	Only demand notices sent	4.40
2.	Rai Resot Zoom	4.00	2.00 (28.6.04).	16	Rs.40,000 each on half yearly basis w.e.f. 15.06.05	NIL	No action taken	(0.40 due on 15.06.05)
3.	Nirvana Hotel	8.00	4.00 (2.5.03) 4.00 (12.6.03)	17	Rs.80,000 each on half yearly basis w.e.f. 12.05.04	NIL	-do-	1.60
4.	Turning Point	4.00	2.00 (19.7.03) 2.00 (14.8.03)	17	Rs.40,000 each on half yearly basis w.e.f. 15.07.04	NIL	-do-	0.80
5.	Star Guide Computer Education	8.00	4.00 (24.4.03) 2.00 (04.9.03)	16	Rs.80,000 each half yearly basis w.e.f. 15.05.04	NIL	-do-	1.60
Total as on March 2005								8.40

Appendix – XXVII

(Ref: Paragraph 6.12.14; Page 105)

Statement showing position of demand under suit filed cases

(Rupees in lakh)

Year	Demand			Suit filed cases			Percentage of suit file cases		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2000-01	1,326.97	1,215.52	2,542.49	751.87	798.20	1,550.07	56.66	65.66	60.96
2001-02	1,304.71	1,105.78	2,410.49	579.59	455.50	1,035.09	44.45	41.19	42.94
2002-03	1,264.43	1,020.89	2,285.32	556.91	448.34	1,005.25	44.04	43.92	43.99
2003-04	1,424.34	1,070.10	2,494.44	543.00	435.51	978.51	38.12	40.70	39.23
2004-05	1,421.07	1,122.42	2,543.49	544.80	432.80	977.43	38.34	38.56	38.42