

APPENDIX – 1.1
Part A

Structure and Form of Government accounts
(Ref: Paragraph 1.1; Page 1)

State Government Funds and the Public Account

Part-I: Consolidated Fund	Part-II: Contingency Fund	Par-III: Public Account
All revenues received by the State Government, all loans raised by issue of treasury bills, internal and external loans and all moneys received by the Government in repayment of loans shall form one consolidated fund titled “Consolidated Fund of State” established under Article 266(1) of the Constitution of India.	Contingency Fund of the State established under Article 267(2) of the Constitution is in the nature of an imprest placed at the disposal of the Governor to enable him to make advances to meet urgent and unforeseen expenditure pending authorisation by Legislature. Approval of the Legislature for such expenditure and for withdrawal of an equivalent amount from the Consolidated Fund is subsequently obtained, whereupon the advances from the Contingency Fund are recouped to the Fund.	Besides the normal receipts and expenditure of Government which related to the Consolidated Fund, certain other transactions enter Government Accounts, in respect of which Government acts more as a banker. Transactions relating to provident funds, small savings, other deposits etc. are a few examples. The public moneys thus received are kept in the Public Account set up under Article 266(2) of the Constitution and the related disbursements are made from it.

APPENDIX – 1.1

Part B

LAYOUT OF FINANCE ACCOUNTS

(Ref: Paragraph 1.1; Page 1)

Layout of Finance Accounts

Statement No. 1 presents the summary of transactions of the State Government- receipts and expenditure, revenue and capital, public debt receipts and disbursements etc. in the Consolidated Fund, Contingency Fund and Public Account of the State.

Statement No. 2 contains the summarised statement of capital outlay showing progressive expenditure to the end of current year.

Statement No. 3 gives financial results of irrigation works, their revenue receipts, working expenses and maintenance charges, capital outlay, net profit or loss etc.

Statement No. 4 indicates the summary of debt position of the State, which includes internal debt, borrowings from Government of India, other obligations and servicing of debt.

Statement No. 5 gives the summary of loans and advances given by the State Government during the year, repayments made, recoveries in arrears etc.

Statement No. 6 gives the summary of guarantees given by the Government for repayment of loans etc. raised by the statutory corporations, local bodies and other institutions.

Statement No. 7 gives the summary of cash balances and investments made out of such balances.

Statement No. 8 depicts the summary of balances under Consolidated Fund, Contingency Fund and Public Account as on 31 March 2008.

Statement No. 9 shows the revenue and expenditure under different heads for the current year as a percentage of total revenue/expenditure.

Statement No. 10 indicates the distribution between the charged and voted expenditure incurred during the year.

Statement No. 11 indicates the detailed account of revenue receipts by minor heads.

Statement No. 12 provides accounts of revenue expenditure by minor heads under non-plan, State plan and capital expenditure major head wise.

Statement No. 13 depicts the detailed capital expenditure incurred during and to the end of the current year.

Statement No. 14 shows the details of investment of the State Government in statutory corporations, Government companies, other joint stock companies, cooperative banks and societies etc. up to the end of the current year.

Statement No. 15 depicts the capital and other expenditure to the end of the current year and the principal sources from which the funds were provided for that expenditure.

Statement No. 16 gives the detailed account of receipts, disbursements and balance under heads of account relating to debt, Contingency Fund and Public Account.

Statement No. 17 presents the detailed account of debt and other interest bearing obligations of the Government.

Statement No. 18 provides the detailed account of loans and advances given by the Government of Sikkim, the amount of loans repaid during the year, the balances at the end of the year and the amount of interest received during the year.

Statement No. 19 gives the details of balances of earmarked funds.

APPENDIX – 1.1

Part C

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

(Ref: Paragraph 1.3; Page 4)

Terms	Basis for calculation
Buoyancy of a parameter	Rate of Growth of the parameter GSDP Growth
Buoyancy of a parameter (X) with respect to another parameter (Y)	Rate of Growth of the parameter (X) Rate of Growth of the parameter (Y)
Rate of Growth (ROG)	$[(\text{Current year Amount}/\text{Previous year Amount})-1] *100$
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/ [(Amount of previous year's Fiscal Liabilities + 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 [(Opening balance + 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.
Quantum Spread	Debt Stock*Interest Spread

APPENDIX – 1.2
(Ref: Paragraphs 1.3 & 1.7; Pages 4 & 18)
SUMMARISED FINANCIAL POSITION OF THE
GOVERNMENT OF SIKKIM
AS ON 31 MARCH 2008

(Rupees in crore)

As on 31.03.2007		Liabilities	As on 31.03.2008	
675.67		Internal Debt		908.86
0	517.42 75.15 83.10	Market Loans bearing interest Loans from LIC Loans from other institutions	741.68 80.76 86.42	
324.93		Loans and Advances from Central Government-		315.82
0	4.39 93.50 206.80 16.74 3.50 00.00	Pre 1984-85 Loans Non-Plan Loans Loans for State Plan Schemes Loans for Central and Centrally Sponsored Plan Schemes Loans for special schemes Ways and Means Advances	3.84 91.74 196.47 20.37 3.40 00.00	
524.06				602.56
	1.00 321.13 30.45 86.43 85.05	Contingency Fund Small Savings, Provident Funds, etc. Deposits Reserve Funds Remittance Balances	1.00 335.12 34.04 129.42 102.98	
1630.24		Surplus on Government Accounts		1981.08
0	1401.25* 228.99	Last year balance Add Revenue Surplus	1630.24 350.84	
3154.90		Total		3808.32
	As on 31.03.2007	Assets	As on 31.03.2008	
2891.90		Gross Capital Outlay on Fixed Assets-		3307.37
0	83.40	Investments in shares of Companies, Corporation, etc.		
0	2808.50	Other Capital Outlay		
5.51		Loans and Advances-		5.12
0	4.56 0.95	Other Development Loans Loans to Government servants and Miscellaneous loans		
0		Reserve Fund Investments		
1.03		Advances		1.03
(-)45.72		Suspense and Miscellaneous Balances		(-)76.97
302.18		Cash		571.77
0	0	Cash in Treasuries and Local Remittances		
0	64.19	Deposits with other Bank	78.83	
0	0.61	Departmental Cash Balance	0.55	
0	153.00	Cash Balance Investments	386.00	
0	84.38	Earmarked Funds Invested	106.39	
3154.90		Total		3808.32

.* Difference of Rs.1.99 crore from previous year's Report is due to proforma correction in the Finance Accounts.

APPENDIX – 1.3
(Ref: Paragraphs 1.3 & 1.7, Page 4 & 18)
Abstract of Receipts and Disbursements for the year 2007-08

(Rupees in crore)

Receipts			Disbursements					
2006-07		2007-08	2006-07		Non-Plan	Plan	Total	2007-08
Section A: Revenue								
1,203.25	I-Revenue Receipts		1497.71	974.27	I- Revenue expenditure	727.08	419.79	1146.87
	Tax revenue	197.85			General services	369.16	18.90	388.06
	Non-tax revenue	212.03			Social Services	230.89	207.34	438.23
	State's share of Union Taxes	345.12			Education, Sports, Art and Culture	135.67	103.37	
	Non-Plan Grants	87.02			Health and Family Welfare	37.36	33.64	
					Water Supply, Sanitation, Housing and Urban Development	11.71	29.88	
					Information and Broadcasting	1.64	4.98	
	Grants for State Plan Schemes	455.22			Welfare of Scheduled Caste, Scheduled tribes and Other Backward Classes	2.79	10.89	
	Grants for Central and Centrally Sponsored Plan Schemes	200.47			Labour and labour Welfare	0.93	1.35	
					Social Welfare and Nutrition	35.57	23.23	
					Others	5.22		
					Economic Services			320.58
					Agriculture and Allied Activities	54.53	79.92	
					Rural Development	3.25	35.29	
					Special Areas Programmes		1.42	
					Irrigation and Flood Control	1.31	12.21	
					Energy	20.10	17.99	
					Industry and Minerals	4.46	14.52	
					Transport	40.40	14.80	
					Science Technology and Environment	-	3.03	
					General Economic Services	2.98	14.37	
	II-Revenue deficit carried over to Section-B	--		228.98	II-Revenue surplus carried over to Section-B			350.84
1,203.25			1497.71	1,203.25				1497.71

Receipts				Disbursements					
2006-07			2007-08	2006-07		Non-Plan	Plan	Total	2007-08
	Section-B								
252.59	III-Opening Cash balance including Permanent Advances and Cash Balance Investment		302.17	326.42	III-Capital Outlay	--	415.47		415.47
	IV Miscellaneous Capital receipts		--		General services	--	39.28		
					Social Services	--	135.41		
					Education, Sports, Art and Culture		19.72		
					Health and Family Welfare		2.50		
					Water Supply, Sanitation, Housing and Urban Development		106.37		
					Welfare of Scheduled Caste, Scheduled tribes and Other Backward Classes		1.25		
					Social Welfare		5.57		
					Others		--		
					Economic Services	--	240.78		
					Agriculture and Allied Activities		7.16		
					Rural Development		38.22		
					Special Areas Programmes		22.80		
					Irrigation and Flood control		2.82		
					Energy		47.52		
					Industry and Minerals		2.60		
					Transport		84.69		
					General Economic Services		34.97		
0.14	V-Recoveries of Loans and Advances		0.38		IV-Loans and Advances disbursements				--
	From Power Projects				To Government Servants				
	From Government Servants and				To Others	--			
	From Others				V -Revenue deficit brought down	--			
288.99	VI-Revenue surplus brought down		350.84						
142.75	VII-Public debt receipts		279.64		VI-Repayment of Public Debt				55.57
	External debt	--			External debt				
	Internal debt other than ways and means Advances and overdraft	274.08			Internal debt other than Ways and Means Advances and Overdraft	--		40.91	

Receipts				Disbursements					
2006-07			2007-08	2006-07		Non-Plan	Plan	Total	2007-08
	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	5.56			Repayment of Loans and Advances to Central Government			14.66	
	VIII-Amount transferred to Contingency Fund		--		VII-Expenditure from Contingency Fund				
1705.54	IX-Public Account Receipts		1899.53	1662.92	VIII-Public Account disbursements				1789.75
	Small Savings and Provident fund	84.23			Small Savings and Provident Funds			70.25	
	Reserve funds	64.11			Reserve Funds			21.12	
	Suspense and Miscellaneous	1191.74			Suspense and Miscellaneous			1160.46	
	Remittance	532.57			Remittances			514.63	
	Deposits and Advances	26.88			Deposits and Advances			23.29	
				302.17	IX- Cash balance at the end				571.77
					Cash in Treasuries and Local Remittances			61.07	
					Deposits with Reserve Bank			17.76	
					Departmental Cash Balance including permanent Advances			106.94	
					Cash Balance Investment			386.00	
2330.74	Total		2832.56	2330.74	Total				2832.56

APPENDIX – 1.4
(Ref: Paragraphs 1.3 & 1.7; Pages 4 & 18)

Statement showing Sources and Application of Funds

(Rupees in crore)

2006-07	Sources			2007-08
1203.25	1.	Revenue receipts		1497.71
0.78	2.	Recoveries of Loans and Advances		0.38
103.71	3.	Increase in Public debt other than overdraft		224.07
42.63	4.	Net receipts from Public Account		109.78
		Increase in Small Savings	13.99	
		Increase in Deposits and Advances	42.99	
		Increase in Reserve Funds	3.60	
		Net effect of Suspense and Miscellaneous transactions	31.27	
		Net effect of remittance transactions	17.93	
1350.37		Total		1831.94
		Application		
974.27	1.	Revenue expenditure		1146.87
0.20	2.	Lending for development and other purposes		--
326.42	3.	Capital expenditure		415.47
(-)0.10	4.	Net effect of contingency fund transaction		--
49.58	5.	Increase in Cash Balance		269.60
1350.37		Total		1831.94

APPENDIX – 1.5
(Ref: Paragraphs 1.3 & 1.7, Pages 4 & 18)
Time Series Data on State Government Finances

(Rupees in crore)

	2003-04	2004-05	2005-06	2006-07	2007-08	
<i>Part A. Receipts</i>						
1	Revenue Receipts	898.93 (87)	1,011.29 (84)	1,088.20 (88)	1203.25(89)	1497.71(84)
	(i) Tax Revenue	108.00 (8.05)	116.95 (6.18)	147.23 (13.52)	173.18(14.39)	197.85(13.21)
	Taxes on Sales, Trade, Etc.	48.87 (45.24)	48.18 (41.20)	56.65 (38.48)	74.66(43.11)	81.32(41.10)
	State Excise	25.25 (23.38)	32.69 (27.95)	32.96 (22.39)	33.31(19.23)	37.94(19.18)
	Taxes on Vehicles	2.74 (2.55)	3.24 (2.77)	4.24 (2.88)	5.95(3.44)	6.22(3.14)
	Stamps and Registration fees	1.14 (1.05)	1.43 (1.22)	2.27 (1.54)	2.52(1.46)	4.26(2.15)
	Land Revenue	0.18 (0.17)	0.44 (0.37)	0.61 (0.41)	0.78(0.45)	2.75(1.39)
	Other Taxes	3.06 (2.83)	1.88 (1.61)	2.68 (1.81)	9.44(5.45)	16.26(8.22)
	Taxes on Income other than Corporation Taxes	26.76 (24.78)	29.09 (24.87)	47.82 (32.49)	46.52(26.86)	49.10(24.82)
	(ii) Non-Tax Revenue	95.04 (10.57)	111.36 (11.01)	113.94 (10.47)	171.75(14.27)	212.03(14.16)
	(iii) State's share in Union taxes and duties	112.33 (12.50)	107.35 (10.62)	182.13 (16.74)	222.78(18.51)	345.12(23.04)
	(iv) Grants in aid from GOI	583.56 (64.92)	675.63 (66.81)	644.90 (52.26)	635.54(52.82)	742.71(49.59)
2	Misc. Capital Receipts	-	--	--	--	--
3	Total revenue and Non-debt capital receipts (1+2)	898.94	1,011.29	1,088.20	1203.25	1497.71
4	Recovery of loans and advances	1.08	(-) 0.24	0.14	0.78	0.38
5	Public Debt Receipts	137.02 (13)	192.99 (16)	145.06 (12)	142.74(11)	279.64(16)
	Internal Debt (excluding Ways and Means Advances and Overdraft)	75.96 (55.44)	110.32 (57.16)	122.07 (84.15)	132.22 (92.63)	274.08
	Net transactions under Ways and Means Advances and Overdraft	-	-	--	--	--
	Loans and Advances from Government of India#	61.06 (44.56)	82.67 (42.84)	22.99 (15.85)	10.52 (7.37)	5.56
6	Total receipts in the Consolidated Fund (3+4+5)	1,037.04	1204.04	1,233.40	1346.77	1777.73
7	Contingency Fund receipts	0.03	0.50	--	0.10	--
8	Public Account receipts	1,193.34	1,415.38	1,456.53	1705.54	1899.53
9	Total receipts of Government (6+7+8)	2,230.41	2,619.92	2,689.93	3052.41	4327.09

		2003-04	2004-05	2005-06	2006-07	2007-08
Part B: Expenditure/ Disbursement						
10	Revenue Expenditure	738.68 (77.73)	842.38 (70.40)	891.44 (72.05)	974.27 (74.89)	1146.87
	<i>Plan</i>	246.32 (33.35)	238.02 (28.26)	294.20 (33.00)	336.65 (34.55)	419.79
	<i>Non-plan</i>	492.36 (66.65)	604.36 (71.74)	597.24 (67.00)	637.62 (65.45)	727.08
	General Services (including interest payments)	246.81 (33.41)	259.52 (30.81)	287.27 (32.23)	334.83 (34.47)	388.06
	Social Services	262.84 (35.58)	306.64 (36.40)	337.78 (42.38)	355.81 (29.11)	438.23
	Economic Services	229.03 (31.01)	276.22 (32.79)	266.39 (37.89)	283.63 (25.09)	320.58
	Grants-in-aid contributions ¹ and	37.14	22.55	34.56	31.98	26.74
11	Capital expenditure	211.49 (22.26)	353.54 (29.56)	345.73 (27.95)	326.42 (25.09)	415.47
	<i>Plan</i>	211.49 (100)	353.54 (100)	345.73 (100)	326.42 (100)	415.47
	<i>Non-plan</i>	-	--	--	--	--
	General Services	12.77 (6.04)	16.49 (4.66)	17.37 (5.02)	21.06 (6.45)	39.28
	Social Services	97.44 (46.07)	131.64 (37.23)	108.97 (31.52)	119.31 (36.55)	135.41
	Economic Services	101.28 (47.89)	205.41 (58.11)	219.39 (63.46)	186.05 (57)	240.78
12	Disbursement of Loans and Advances	0.100 (.01)	0.68 (0.05)	--	0.20 (0.02)	--
13	Total (10+11+12)	950.27	1,196.60	1,237.17	1300.89	1562.34
14	Repayment of Public debt	84.17	83.72	32.40	39.03	55.57
	Internal Debt (excluding Ways and Means Advances and Overdraft)	16.47	43.65	20.35	25.76	40.91
	Net transactions under Ways and Means Advances and Overdraft		-	--	--	--
	Loans and Advances from Government of India	67.70	40.07	12.05	13.27	14.66
15	Appropriation to Contingency Funds	-	-	--	--	--
16	Total disbursement out of Consolidated Fund (13+14+15)	1,476.69	2,161.43	2,145.73	2253.21	2819.62 ²
17	Contingency Fund disbursements	0.50	0.00	0.10	0.00	0.00
18	Public Account disbursements	1,204.82	1,244.64	1,470.09	1662.92	1811.77

¹ Forms part of Social and Economic Services

² Includes expenditure of Rs1201.71 crore on State Lotteries

		2003-04	2004-05	2005-06	2006-07	2007-08
19	Total disbursements by the State (16+17+18)	2,681.98	3,406.07	3,615.92	3916.13	5514.17 ²
Part C: Deficit						
20	Revenue surplus (10-1)	160.25	168.91	196.76	228.98	350.84
21	Fiscal Deficit (1+2+4-13)	50.26	185.55	148.83	96.86	64.25
22	Primary Surplus (+) / Deficit (-) (21-23)	(+) 42.24	(-) 86.36	(-) 46.23	(+) 18.41	53.49
Part D: Other data						
23	Interest Payments (included in revenue expenditure)	92.50	99.19	102.60	115.27	117.74
24	Arrears of Revenue (percentage of Tax & Non-Tax Revenue receipts)	15.11	3.91	7.86	41.61	
25	Financial Assistance to local bodies etc.	36.84	22.55	34.56	31.98	15.13
26	Ways and Means Advances/Overdraft availed (days)	-	-	--	--	--
27	Interest on Ways and Means Advances/Overdraft	-	-	--	--	--
28	Gross State Domestic Product (GSDP)	1429.72	1602.17	1830	2070(Q)	2353(A)
29	Outstanding fiscal liabilities (year end)	966.45	1,107.07	1,350.87	1483.99	1795.82
30	Outstanding guarantees (year end)	86.10	82.47	84.47	84.40	75.00
31	Maximum amount guaranteed (year end)	-	88.10	84.47	84.47	84.40
32	Number of incomplete projects	76	60	149	105	61
33	Capital blocked in incomplete projects.	184.19	222.84	313.16	136.74	285.97

Q=Quick estimate. A=Advance estimate

APPENDIX – 1.6
(Ref: Paragraph 1.6.4; Page 17)

Position of accounts and audit of autonomous bodies

Sl.	Name of Body	Annual Accounts	
		Finalised upto	Audited upto
1	Council of Science and Technology	2006-07	2006-07
2	Institute of Hotel Management	2005-06	2005-06
3	State Health and Welfare Society	2005-06	2005-06
4	National Aids Control Society	2006-07	2006-07
5	Paljor Namgyal Girls Higher Secondary School	2006-07	2006-07
6	Prevention and Control of Blindness Society	2006-07	2006-07
7	Sikkim Institute of Rural Development (SIRD)	2006-07	2006-07
8	Sikkim Renewable Energy Development Agency (SREDA)	2006-07	2006-07
9	Sikkim Research Institute of Tibetology	2005-06	2005-06
10	Sikkim Rural Development Agency (SRDA)	2006-07	2006-07
11	Sikkim State Commission for Women	2006-07	2006-07
12	Sikkim State Illness Fund Association	2006-07	2006-07
13	Sikkim Urban Development Agency (SUDA)	2006-07	2006-07
14	Small Farmers Agri Business Consortium	2006-07	2006-07
15	State Legal Service Authority (SLSA)	2006-07	2006-07
16	State Leprosy Society	2006-07	2006-07
17	Tashi Namgyal Academy (TNA)	2006-07	2006-07
18	Rajya Sainik Board	2006-07	2006-07
19	Sikkim Co-operative Milk Producers Union Limited (SMU)	2005-06	2005-06
20	Sikkim Khadi and Village Industries Board	2004-05	2004-05
21	Sikkim Co-operative Supply and Marketing Federation Ltd. (SIMFED)	2006-07	2006-07
22	Panchayat Raj Institutions (PRI)	2005-06	2005-06
23	Sikkim Housing and Development Board	2003-04	2003-04

Appendix-2.1

(Ref. Paragraph 2.3.1; Page 30)

Statement showing reasons for major savings

(Rupees in crore)

Grant No./Name	Section	Grant			Actual Expenditure	Saving	Reasons for savings
		Original	Supplementary	Total			
29 Development, Planning, Economic Reforms and North Eastern Council Affairs	Revenue	26.95	0.73	27.68	7.73	19.95	Non-submission of report for the sanctioned schemes, transfer of officers to other departments and curtailment of office expenses, non implementation of BADP and RSVY schemes.
31 Energy and Power	Capital	133.92	3.16	137.08	38.86	98.22	Non-utilisation of fund was not intimated.
33 Water Security and Public Health Engineering	Capital	52.81	0.75	53.56	30.65	22.91	Non-receipt of contractor's bill, non completion of scheme. Non-submission of compensation bill by the Forest Department, non-receipt of fund from the GOI.
34 Roads	Capital	147.67	3.78	151.45	63.08	88.37	Credit of recoveries from various projects, non-payment of muster roll and work charge payments, non-finalisation of Aerodromes projects, non receipt of fund from GOI
35 Rural Management and Development	Capital	127.14	5.35	132.49	109.56	22.93	Due to postponement of the municipal election, restriction of expenditure, non-receipt of fund from GOI, non posting of staff and adoption of economic measures

Grant No./Name	Section	Grant			Actual Expenditure	Saving	Reasons for savings
		Original	Supplementary	Total			
38 Social Justice, Empowerment and Welfare	Revenue	87.45	5.21	92.66	67.03	25.63	Due to non-payment of salary in ST pocket, non-performance of tour by officers outside of Sikkim, non-receipt of fund from GOI
40 Tourism	Capital	35.86	15.29	51.15	31.83	19.32	Non-implementation of CSS for construction of Indian Himalaya Centre for adventure and eco-tourism , non-construction of Ropeway from Namchi to Samdruptshe,
41 Urban Development	Capital	18.90	1.00	19.90	7.60	12.30	Due to non conducting of training programme, curtailment of assistance non formation of ULBA
Total		630.70	35.27	665.97	356.34	309.63	

Source: Appropriation Accounts

Appendix-2.1.A*(Ref. Paragraph 2.3.1; Page 30)***Statement showing areas in which major savings occurred***(Rupees in crore)*

Sl. No.	Grant No	Section	Areas in which major savings occurred	Savings
1	29	Revenue	3451- Secretariat Economic Services- Secretariat- Planning and Development	19.73
2	31	Capital	4801- Capital Outlay on Power Project- Accelerated Power Development Reform Programme (East)	58.00
3	33	Capital	4215- - Capital Outlay on Water Supply and Sanitation- Other Water Supply Scheme	10.06
4	34	Capital	5054- Capital Outlay on Roads and Bridges- Roads Works-District Roads	33.52
5	35	Capital	4215- - Capital Outlay on Water Supply and Sanitation- Water Supply- Rural Water Supply- Rural Development Department	12.45
6	38	Revenue	2202- General Education- General- Tribal Area Sub Plan	10.16
7	40	Capital	5452- - Tourism- Tourist Infrastructure- Tourist Centre- Development Project	14.57
8	41	Capital	4217- Capital Outlay on Urban Development- Integrated Development of Small and Medium Towns- Construction- ADP Project (EAP)	9.00

APPENDIX-2.2

(Ref : Paragraph 2.3.4; Page 31)

Statement showing unnecessary supplementary provisions

(Rupees in crore)

Sl. No	Grant No.	Name of the Grant	Section	Original Provision	Supplementary Provision	Total Provision	Expenditure during the year	Savings
1	2	3	4	5	6	7	8	9
1	2	Animal husbandry, livestock, fisheries and veterinary services	Revenue	24.10	1.63	25.73	21.36	4.37
2	3	Buildings	Revenue	16.23	0.24	16.47	15.87	0.60
3	4	Co-operation	Revenue	6.45	0.09	6.54	6.33	0.21
4	13	Health Care, Human Services and Family welfare	Capital	6.85	0.20	7.05	2.20	4.85
5	13	Health Care, Human Services and Family welfare	Revenue	73.11	1.84	74.95	72.82	2.13
6	16	Commerce and Industries	Revenue	24.25	0.77	25.02	23.10	1.92
7	20	Judiciary Voted	Revenue	3.98	0.02	4.00	3.77	0.23
8	28	Personnel, Administrative Reforms, Training, Public Grievances, Career Options, Skill Development, Chief Minister's Self Employment Scheme	Revenue	12.67	0.04	12.71	12.27	0.44
9	29	Development, Planning, economic Reforms and north Eastern Council Affairs	Revenue	26.95	0.73	27.68	7.73	19.95
10	31	Energy and Power	Capital	133.92	3.16	137.08	38.86	98.22
11	31	Energy and Power	Revenue	41.78	0.69	42.47	38.30	4.17
12	33	Water security and Public Health Engineering	Capital	52.81	0.75	53.56	30.65	22.91
13	34	Roads	Capital	147.67	3.78	151.45	63.08	88.37
14	34	Roads	Revenue	39.46	0.65	40.11	31.19	8.92
15	35	Rural Management and Development	Capital	127.14	5.35	132.49	109.56	22.93
16	35	Rural Management and Development	Revenue	50.99	0.99	51.98	47.92	4.06
17	38	Social Justice, Empowerment and welfare	Revenue	87.45	5.21	92.66	67.03	25.63
18	39	Sports Affairs	Revenue	7.13	0.19	7.32	6.08	1.24
19	40	Tourism	Capital	35.86	15.29	51.15	31.83	19.32
20	41	Urban Development	Capital	18.90	1.00	19.90	7.60	12.30
Total				937.70	42.62	980.32	637.55	342.77

APPENDIX-2.3

(Ref: Paragraph 2.3.4; Page 31)

Statement showing cases where supplementary provision obtained proved excessive

(Saving in each case being more than Rs 10 lakh)

Sl. No	Grant No.	Name of the Grant	Section	Original Provision	Supplementary Provision	Total Provision	Expenditure during the year	Savings
1	2	3	4	5	6	7	8	9
1	1	Food Security and Agriculture Development department	Revenue	36.00	8.08	44.08	39.98	4.10
2	3	Buildings	Capital	25.66	4.50	30.16	26.35	3.81
3	7	Human Resource Development	Revenue	217.59	22.58	240.17	230.82	9.35
4	10	Finance, Revenue and expenditure Voted	Revenue	1278.64	2.46	1281.10	1279.08	2.02
5	11	Food, Civil Supplies and Consumer Affairs	Revenue	13.88	1.74	15.62	15.29	0.33
6	12	Forestry and Environment Management	Capital	1.85	0.94	2.79	2.33	0.46
7	12	Forestry and Environment Management	Revenue	33.57	5.15	38.72	37.06	1.66
8	19	Irrigation and Flood Control	Revenue	12.85	4.62	17.47	13.70	3.77
9	29	Development, Planning, economic Reforms and north Eastern Council Affairs	Capital	4.22	19.06	23.28	22.80	0.48
10	30	Police	Revenue	74.31	5.72	80.03	77.69	2.34
11	38	Social Justice, Empowerment and welfare	Capital	34.97	3.36	38.33	37.36	0.97
12	40	Tourism	Revenue	6.57	1.36	7.93	6.99	0.94
13	41	Urban Development and Housing Deptt.	Revenue	10.86	1.61	12.47	12.11	0.36
Total				1,750.97	81.18	1,832.15	1,801.56	30.59

APPENDIX-2.4

(Ref : Paragraph 2.3.4; Page 31)

Statement showing cases where supplementary provision proved insufficient

(Rupees in crore)

Grant No	Name of the Grant/Appropriation	Section	Original provision	Supplementary provision	Actual Expenditure	Final Excess
16	Commerce and Industries	Capital	0.86	1.70	2.60	0.04
Total			0.86	1.70	2.60	0.04

APPENDIX- 2.5

(Ref: Paragraph 2.3.5; Page 31)

Statement showing persistent savings

(Rupees in crore)

Grants No.	Name	Section	2005-06	2006-07	2007-08
31	Energy and Power	Capital	47.66 (35)	134.62(77.84)	98.22 (71.65)
39	Sports and Youth	Revenue	2.35 (28)	1.11 (14.7)	1.24 (16.92)
40	Tourism	Capital	11.68 (46)	17.78 (44.8)	19.32 (37.77)

(Figures in brackets indicate percentage to total provision)

APPENDIX-2.6

(Ref. Paragraph 2.3.7; page 32)

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

(Rupees in lakh)

Sl. No.	Grant No.	Major Head affecting the Grant	Total Grant (Original plus Supplementary)	Actual Expenditure	Excess	Amount of Re-Appropriation
1	19	2702-Minor Irrigation 80- General 001-Direction and Administration 20- Irrigation Department	355.69	450.81	95.12	3.40
2	37	3055-Road Transport 201- Sikkim Nationalised Transport 61- Operation	1335.83	1351.82	15.99	17.72
3	38	2225- Welfare of SCs, STs and OBCs 02- Welfare of STs 794- Special Central Assistance for Tribal Sub-Plan 63- Tribal Sub-Plan State Plan Schemes	230.00	230.18	0.18	0.57

(b) Cases where funds were withdrawn by re-appropriation in excess of available savings

(Rupees in lakh)

Sl. No.	Grant No.	Head of Account	Total Grant (Original plus Supplementary)	Actual Expenditure	Savings	Amount of Appropriation
1	1	2401- Crop-Husbandry 111- Agricultural Economics and Statistics 01- Agriculture Department	46.00	37.59	8.41	14.93
2	3	2059- Public Works 799- Suspense 03- Building and Housing Department	50.00	10.54	39.46	39.78
3	4	2425- Co-operation 001- Direction and Administration	475.73	432.79	42.94	43.28
4	7	2202- General Education 03- University and Higher Education 103- Government College and Institute 66- Sikkim Law College	70.52	53.24	17.28	17.43
5	7	2202- General Education 05- Language Development 103- Sanskrit Education	61.50	4.20	57.30	58.50
6	10	2052- Secretariat General Services 090- Secretariat 10- Finance Department	259.00	213.33	45.67	46.12
7	10	2071- Pensions and Other Retirement Benefits 01-Civil 104- Gratuity 115- Leave Encashment Benefits	700.00	553.11	146.89	149.54
8	10	2049-Interest Payment 04- Interest on Loan and Advances from Central Government 103- Interest on Loan for Centrally Sponsored Plan Schemes 13- Forestry and Wildlife Department	12.68	12.35	0.33	0.34
9	11	2408- Food Storage and Warehousing 01- Food 101- Procurement and Supply 61- Setting up of Town Rationing Office and Area Offices	10.70	0.69	10.01	10.02
10	12	2406- Forestry and Wildlife 01-Forestry 001- Direction and Administration	1022.92	1019.86	3.06	3.38

Sl. No.	Grant No.	Head of Account	Total Grant (Original plus Supplementary)	Actual Expenditure	Savings	Amount of Appropriation
11	13	2210- Medical and Public Health 01- Urban Health Services- Allopathy 110- Hospital and Dispensaries 63- Other Hospital	1077.49	943.50	133.99	145.17
12	13	2210- Medical and Public Health 05- Medical Education, Training and Research 105- Allopathy 81- Development of Nursing Services (100% CSS)	7.00	3.05	3.95	7.00
13	15	2401- Crop-Husbandry 109- Extension and Farmer's Training 16- Horticulture Department	33.57	25.37	8.20	13.10
14	15	2401- Crop-Husbandry 119- Horticulture and Vegetable Crops 62- Fruits	26.05	25.54	0.51	1.10
15	15	2401- Crop-Husbandry 800- Other Expenditure 65- Organic Farming	35.34	30.90	4.44	4.78
16	24	2011- Parliament/State/ Union Territory Legislatures 022- State/Union Territory Legislature 101- Legislative Assembly 62- Members	58.96	42.36	16.60	17.33
17	24	2011- Parliament/State/ Union Territory Legislatures 800- Other Expenditure 64- North East Region of India	11.00	10.52	0.48	1.52
18	24	2011- Parliament/State/ Union Territory Legislatures 800- Other Expenditure 65- Other contribution	4.40	4.00	0.40	0.41
19	28	2052- Secretariat General Services 090- Secretariat 45- Chief Information Commission	62.00	39.86	22.14	23.01
20	29	3454- Census Survey and Statistics 02- Survey and Statistics 62- Public Finance Unit	8.00	0.25	7.75	7.76
21	30	2055- Police 001- Direction and Administration 60- Inspector General of Police	367.80	366.38	1.42	3.71

Sl. No	Grant No.	Head of Account	Total Grant (Original plus Supplementary)	Actual Expenditure	Savings	Amount of Appropriation
22	31	4801- Capital Outlay on Power Projects 05- Transmission and Distribution 800- Other Expenditure 70- Accelerated Power Development and Reform Programme (East)	6507.57	707.92	5799.65	5800.00
23	31	4801- Capital Outlay on Power Projects 05- Transmission and Distribution 800- Other Expenditure 86- Upgradation and conversion of Existing dedicated 3.3 KV System into 11 KV System of Ganctok (East)(NEC)	286.20	260.62	25.58	25.67
24	31	4801- Capital Outlay on Power Projects 05- Transmission and Distribution 800- Other Expenditure 89- Extension of one 66 KV Nay at 66/11 switchyard at Gayzing and construction of 66/11 KV, 1*5MVA SS at Sardung (Yangthang) in West(NEC)	387.20	96.16	291.04	293.20
25	33	2215- Water Supply and Sanitation 01- Water Supply 101- Urban Water Supply Programme 60- Maintenance and Repairs	439.65	417.50	22.15	22.50
26	33	4215- Capital Outlay on Water Supply and Sanitation 01- Water Supply 101- Urban Water Supply 63- Pakyong Water Supply Scheme (East)	5.00	0.81	4.19	4.20
27	33	4215- Capital Outlay on Water Supply and Sanitation 01- Water Supply 101- Urban Water Supply 65- Rongli Water Supply Scheme (East)	16.50	15.09	1.41	1.50
28	33	4215- Capital Outlay on Water Supply and Sanitation 01- Water Supply 101- Urban Water Supply 66-Constuction of Kaluk Rinchenpong Water Supply Scheme (West)	172.00	88.51	83.49	83.50

Sl. No	Grant No.	Head of Account	Total Grant (Original plus Supplementary)	Actual Expenditure	Savings	Amount of Appropriation
29	33	4215-Cpital outlay on water Supply and Sanitation 01-Water Supply 101-Urban Water Supply 60-Gangtok Water Supply Schemes (East) (R)	2048.00	1358.36	689.64	734.47
30	33	4215-Cpital outlay on water Supply and Sanitation 01-Water Supply 102-Rural Water Supply 34-P.H.E. Department	92.00	81.76	10.24	10.31
31	34	2059-Public Works 60-Other Buildings 799-Suspense 35-Roads & Bridges Department	50.00	14.77	35.23	50.00
32	35	2015-Election 109-Charges for Conduct of Election to Panchayats/Local Bodies 62-Conduct of election to Municipal Bodies	135.00	79.52	55.48	60.42
33	35	2215- Water Supply and Sanitation 01- Water Supply 001- Direction and Administration 36- Rural Development Department	450.13	411.85	38.28	39.40
34	35	2216- Housing 03- Rural Housing 36-Rural Development Department	774.00	763.17	10.83	11.00
35	35	4515-Capital Outlay on Other Rural Development Programmes 101- Panchayati Raj 36- Rural Development Department	2635.61	1675.93	959.68	962.18
36	37	3055- Road Transport 201- Sikkim Nationalised Transport 61- Operation	1335.83	1351.82	15.99	17.72
37	37	3055- Road Transport 201- Sikkim Nationalised Transport 63- Maintenance and Repairs	81.00	71.03	9.97	10.00
38	38	2202- General Education 80- General 796- Tribal Area Sub-Plan	1015.79	0.40	1015.39	1015.79

Sl. No.	Grant No.	Head of Account	Total Grant (Original plus Supplementary)	Actual Expenditure	Savings	Amount of Appropriation
39	38	2225- Welfare of SCs, STs and OBCs 02- Welfare of STs 001- Direction and Administration 60- Establishment	99.34	97.98	1.36	1.76
40	38	2235- Social Security and Welfare 02- Social Welfare 198- Assistance to Gram Panchayats	70.01	70.00	0.01	15.00
41	38	2236-Nutrition 02- Distribution Nutritious Food and Beverages 789- Special Component Plan for STs	30.00	29.62	0.38	0.40
42	38	2425- Co-operation 789- Special Component for SCs	21.00	20.45	0.55	0.56
44	38	2506- Land Reforms 789- Special Component Plan for SCs	1.80	1.58	0.22	0.23
45	38	5054- Capital Outlay on Roads and Bridges 04- District and Other Roads 796- Tribal Area Sub-Plan	624.00	604.99	19.01	21.70
46	40	3452-Tourism 01- Tourist Infrastructure 101- Tourist Centre 60- Establishment	181.76	181.11	0.65	1.40
47	41	2045- Other Taxes and Duties on Commodities and Services 200- Collection Charges- Other Taxes and Duties 60- Establishment	44.12	40.33	3.79	3.83
48	41	2217- Urban Development 05- Other Urban Development Schemes 001- Direction and Administration 60- Town Planning Cell	39.00	33.63	5.37	5.46

(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	1	2435-Other Agriculture Programme 113- Agriculture Engineering 60- Establishment	55.64	68.44	12.80	17.91
2	1	2435-Other Agriculture Programme 800- Other Expenditure	5.10	5.34	0.24	0.40
3	1	2435-Other Agriculture Programme 800- Other Expenditure 64- Soil Testing	22.10	23.86	1.76	1.78
4	1	2402-Soil and Water Conservation 001- Direction and Administration 01- Agriculture Department	165.35	165.96	0.61	5.79
5	3	2059- Public Works 80- General 001- Direction and Administration 61- Chief Engineer (Building) Establishment	504.84	524.88	20.04	27.56
6	3	2059- Public Works 103- Furnishings 03- Building Housing Department	5.40	5.70	0.30	0.75
7	3	2216- Housing 05- General Pool Accommodation 053- Maintenance and Repairs 61-Other Maintenance Expenditure	89.34	91.92	2.58	4.51
8	3	4059- Capital Outlay on Public Works 60- Other Buildings 051- Construction 03- Building and Housing Department	1288.80	1354.88	66.08	72.48
9	5	2205- Art and Culture 102- Promotion of Art and Cultures 60- Establishment	156.30	164.13	7.83	7.95

Sl. No.	Grant No.	Head of Account	Total Grant (Original plus Supplementary)	Actual Expenditure	Excess	Amount of Appropriation
10	5	2205- Art and Culture 105- Public Libraries 63- State Central and District Libraries	43.70	45.87	2.17	3.21
11	5	2205- Art and Culture 001- Direction and Administration	63.50	65.13	1.63	1.68
12	6	2250- Other Social Services 103- Upkeep of Shrines, Temples etc.	337.33	338.19	0.86	1.04
13	7	2202- General Education 01- Elementary Education 101- Government Primary Schools 62- Primary Schools	534.00	540.89	6.89	7.05
14	7	2202- General Education 80- General 101- Direction and Administration 60- Establishment	537.48	539.30	1.82	10.33
15	7	4202- Capital Outlay on Education, Sports, Art and Culture 01- General Education 202- Secondary Education 70- Buildings	17.03	30.48	13.45	21.89
16	8	2015- Election 102- Electoral Officers 60- Establishment	73.91	75.21	1.30	1.33
17	10	2408- Cold Storage and Warehousing 014- Food 001- Direction and Administration	311.73	321.41	9.68	10.18
18	12	2406- Forestry and Wildlife 01- Forestry 102- Social and Farm Forestry 69- Social Forestry	125.35	125.66	0.31	1.36
19	12	4406-- Capital Outlay on Forestry and Wildlife 01- Forestry 07- Communication and Buildings	0.03	7.62	7.59	7.62
20	13	2059- Public Works 60- Other Buildings 053- Maintenance and Repairs 61- Other Maintenance Expenditure	115.00	140.43	25.43	25.46

Sl. No.	Grant No.	Head of Account	Total Grant (Original plus Supplementary)	Actual Expenditure	Excess	Amount of Appropriation
21	13	2210- Medical and Public Health 01- Urban Health Services- Allopathy 001- Direction and Administration 61- State Health and Mechanical Workshop	69.10	71.21	2.11	2.98
22	13	2210- Medical and Public Health 110- Hospital and Dispensaries 63- STNM Hospital, Gangtok	1226.69	1259.06	32.37	32.61
23	13	2210- Medical and Public Health 06- Public Health 101- Prevention and Control of Diseases 82- Prevention and Control of Blindness (100% CSS)	8.70	10.88	2.18	2.50
24	13	2210- Medical and Public Health 06- Public Health 102- Prevention of Food Adulteration 70- Prevention of Food Adulteration	18.50	19.67	1.17	1.20
25	13	3454- Census Survey and Statistics 02- Survey and Statistics 111- Vital Statistics 60- Registration of Death and Birth	33.00	39.98	6.98	7.00
26	14	2013- Council of Ministries 15- Home Department	450.36	454.17	3.81	7.07
27	14	2056- Jails 001- Direction and Administration 61- State Jail, Rongnek	186.51	194.52	8.01	8.04
28	15	2401- Crop Husbandry 001- Direction and Administration 16- Horticulture Department	494.18	505.40	11.22	12.92
29	15	2401- Crop Husbandry 119- Horticulture and Vegetable Crops 61- Floriculture	356.20	361.76	5.56	7.40

Sl. No.	Grant No.	Head of Account	Total Grant (Original plus Supplementary)	Actual Expenditure	Excess	Amount of Appropriation
30	15	2415- Agricultural Research and Education 01- Crop Husbandry 277- Education 16- Horticulture Department	2.60	6.38	3.78	3.80
31	15	4401- Capital Outlay on Crop Husbandry 119- Horticulture and Vegetable Crops 16- Horticulture Department	30.01	39.76	9.75	9.77
32	16	2851- Village and Small Industries 001- Direction and Administration 60- Directorate of Small Scale Industries	183.21	187.34	4.13	5.89
33	16	2851- Village and Small Industries 003- Training 61- Branch Training Centres	413.99	431.29	17.30	24.11
34	16	2851- Village and Small Industries 200- Other Village Industries 68- District Industries Centres	146.00	147.87	1.87	2.82
35	17	2220- Information and Publicity 60- Others 110- Publication 102-Information Centres	53.40	54.50	1.10	1.12
36	21	2230- Labour and Employment 01- Labour 001- Direction and Administration 60- Establishment	83.76	90.73	6.97	7.00
37	23	2014- Administration of Justice 114- Legal Advisors and Councils 24- Law Department	81.96	84.08	2.12	2.89
38	28	2052- Secretariat – General Services 090- Secretariat 29- Department of Personnel A R & Training	128.40	142.24	13.84	14.15

Sl. No.	Grant No.	Head of Account	Total Grant (Original plus Supplementary)	Actual Expenditure	Excess	Amount of Appropriation
39	30	2055- Police 104- Special Police 64- Sikkim Armed Police	1552.97	1563.59	10.62	13.26
40	30	2055- Police 114- Wireless and Computers 70- Police Wireless Branch	272.50	274.50	2.00	2.13
41	30	2055- Police 116- Forensic Science	32.70	33.98	1.28	1.29
42	30	2070- Other Administrative Services 107- Home Guards (50% expenditure to be reimbursed by GOI) 60- Establishment	61.99	63.83	1.84	1.86
43	31	2801- Power 05- Transmission and Distribution 800- Other Expenditure Each Transmission/ Distribution Schemes 63- Maintenance and Repairs	1319.05	1346.59	27.54	28.25
44	31	2801- Power 80- General 001- Direction and Administration	1876.30	1923.41	47.11	53.27
45	31	4801- Capital Outlay on Power Project 01- Hydel General 800- Other Expenditure 75- Mayong Hydel Scheme (North)	25.00	28.73	3.73	4.03
46	31	4801- Capital Outlay on Power Project 01- Hydel General 800- Other Expenditure 78- Extension of 66 KV transmission line from Melli to Mamring (South)	0.04	100.00	99.96	99.99
47	31	4801- Capital Outlay on Power Project 01- Hydel General 800- Other Expenditure 79- Remodeling of transmission and distribution network in Gangtok town in Sikkim (NLCPR) East	174.44	319.18	144.74	145.35

Sl. No.	Grant No.	Head of Account	Total Grant (Original plus Supplementary)	Actual Expenditure	Excess	Amount of Appropriation
48	31	4801- Capital Outlay on Power Project 01- Hydel General 800- Other Expenditure 87- Interconnection of 11 KV Development Area sub station with 11/11 KV Gangtok (East) (NEC)	91.56	101.68	10.12	1018
49	33	2059- Public Works 01- Office Building 053- Maintenance and Repairs 60- Work Charged Establishment	14.60	17.00	2.40	2.41
50	33	2215- Water Supply and Sanitation 01- Water Supply 001- Direction and Administration 34- PHE Department	291.43	308.54	17.11	20.20
51	34	3054- Roads and Bridges 04- District and Other Roads 105- Maintenance and Repairs 61- Other Maintenance Expenditure	877.15	903.77	26.62	27.37
52	35	3054- Roads and Bridges 80- General 001- Direction and Administration 36- Rural Development Department	160.75	156.50	4.25	5.47
53	35	2015- Elections 101- Election Commission 60- State Election Commission	38.17	42.81	4.64	4.76
54	35	2015- Elections 109- Charges for conduct of Election to Panchayat/Local Bodies 61- Conduct of Election to Panchayat	165.00	189.15	24.15	25.54
55	35	2215- Other Rural Development Programmes 196- Assistances to Zila Parishads/ District level Panchayats 61- Grants to Zila Parishads for administrative expenses	216.00	287.37	71.37	71.40

Sl. No.	Grant No.	Head of Account	Total Grant (Original plus Supplementary)	Actual Expenditure	Excess	Amount of Appropriation
56	35	4216- Capital Outlay on Housing 03- Rural Housing 800- Other expenditure 36- Rural Development Department	3694.00	3760.05	66.05	74.00
57	35	5054- Capital Outlay on Roads and Bridges 04- District and Other Roads 337- Road Works 36- Rural Development Department	625.45	1023.29	397.84	402.71
58	37	5055- Capital Outlay on Road Transport 102- Acquisition of Fleet 61- Fleet Purchase	278.00	283.11	5.11	9.27
59	37	5055- Capital Outlay on Road Transport 103- Workshop Facilities 62- Tools and Plants	40.00	48.03	8.03	8.04
60	38	2225- Welfare of SCs, STs and OBCs 03- Welfare of Backward classes 001- Direction and Administration 60- Establishment	23.55	23.92	0.37	0.81
61	38	2235- Social Security and Welfare 02- Social Welfare 001- Direction and Administration 39- Social Welfare Department	292.27	311.28	19.01	21.21
62	38	2235- Social Security and Welfare 107- Assistance to 68- Voluntary Organisations	1.51	11.50	9.99	10.00
63	38	2235- Social Security and Welfare 800- Other Expenditures 69- Social Defence	10.00	16.99	6.99	7.00
64	39	2204- Sports and Youth Services 001- Direction and Administration 60- Establishment	240.61	250.34	9.73	10.14

Sl. No.	Grant No.	Head of Account	Total Grant (Original plus Supplementary)	Actual Expenditure	Excess	Amount of Appropriation
65	39	2204- Sports and Youth Services 103- Youth Welfare Programmes for Non-Students 64- Assistance and Incentives	0.02	28.00	27.98	27.99
66	40	3452- Tourism 80-General 001- Direction and Administration	88.65	90.21	1.56	2.39
67	41	2059- Public Works 80-General 053- Maintenance and Repairs 61- Other Maintenance Expenditure	151.32	387.41	236.09	237.30
68	41	4217- Capital Outlay on Urban Development 03- Integrated Development of Small and Medium Towns 051- Construction 74- Solid Waste Management	0.02	12.68	12.66	12.68
69	Appropriation	2051- Public Service Commission 102- State Public Service Commission (Charged) 60- Establishment	85.05	86.79	1.74	8.80

(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	1	2401- Crops Husbandry 001- Direction and Administration 01- Agriculture Department	197.39	195.81	1.58	2.92
2	3	4059- Capital Outlay on Public Works 01- Office Building 051- Construction 03- Building and Housing Department	1150.00	1105.49	44.51	14.99
3	7	2202- General Education 106- Teachers and Other Services 61- Pre-Primary School	1141.96	1122.81	19.15	19.29
4	12	2402- Soil and Water Conservation 001- Direction and Administration 13- Forestry and Wildlife Department	220.17	219.32	0.85	1.97
5	22	2029- Land Revenue 101- Collection Charges 60- District Collectrate	248.81	248.60	0.21	0.27
6	35	3054- Roads and Bridges 001- Direction and Administration 36- Rural Development Department	160.75	156.50	4.25	5.47

Appendix-3.1
(Ref: Paragraph 3.3.8, Page 71)
Statement showing project wise details of NLCPR funds

Year	Department	Name of projects	Total release	Expenditure
Upto 2004 (162)	RMDD	Rural water supply schemes	13.50	13.50
		Rural suspension foot bridge	8.90	8.90
3		Multi stage pumping of drinking water from river Rangeet to Namchi	12.48	12.48
		Sub total	34.88	34.88
91	IRRIGATION AND FLOOD CONTROL	Anti Erosion Works (15 nos)	5.32	5.32
		Anti Erosion Works (32 nos)	10.02	10.02
		Anti Erosion Works (38 nos)	15.00	15.00
		Anti Erosion Works (6 nos)	5.49	5.49
		Sub total	35.83	35.83
2	UD & HD	Ropeway from Deorali to Tashiling	10.60	10.60
7	Power	Major overhauling of 2x6 MW hydel generating station at Lower Lagyap hydel project	19.51	19.51
		Sub Transmission and Distribution (at 3 locations)	14.47	14.26
		132 KV transmission line from Rangit to Melli with 132/66 KV sub station at Melli	28.17	28.17
		Centralized Load Dispatch	9.74	8.07
		Construction of 66 KV S/C transmission line from Myong to Chungthang and transformer bay at Chungthang and feeder bay and Mayong	6.84	5.97
		Sub total	78.73	75.98
46		R&B		
		WBM carpeting of 9 roads	5.20	5.20
		Construction of 28 new roads	4.56	4.56
		Strengthening of 8 roads and bridges	13.69	13.69
		Bridges replacement on Gyalshing – Soreng road (upto Dentam) :- (a) Pelling – Dentam road (20 kms)(b) Replacement of existing B B Lall suspension bridge over Kalej Khola	9.04	8.27
		Sub total	32.49	31.72
6	HRDD	Centre for Computers and Communication Technology Polytechnic, Gangtok	2.50	2.50
		Construction of 198 school buildings	23.41	23.41
		Assistance to 4 affiliated college	5.00	5.00
		Sub total	30.91	30.91
2	SYA	Upgradation of Paljor Stadium	15.36	15.36
1	CULTURE	Dichelling Cremation Ground	1.09	1.09
4	PHED	Extension of Gangtok Sewerage Phase I	2.96	2.96
		Extension of Gangtok Sewerage Phase II	7.00	7.00
		Augmentation of Rongli water supply scheme	1.68	1.68
		Augmentation of Gyalshing water supply scheme	7.37	6.74
		Sub total	19.01	18.38
		Year Total upto March 2004	258.90	254.75
2004-05 (12)	POWER	Remodelling of transmission and distribution network of Gangtok town	22.44	19.50
		Extension of 132 KV system in South	23.03	15.07

	R&B	Upgradation of Ranka Burtuk Gangtok road (8Kms)	4.08	3.87
		Carpeting/ surface improvement of Soreng – Budang road via Malbasey (10 kms)	3.39	3.17
		Labing Landslide (160 m) and Chongrang landslide (800m) on Yuksum – Legship road	1.23	1.15
		Replacement of two nos. suspension bridges on Pelling - Yuksom road (Rimbi – Rathong)	3.19	2.62
		Carpeting/ surface improvement of Dentam Uttarey road (10 kms)	2.96	2.12
		Works and drainage on Namchi – Rabongla road (km 26 kms)	11.62	10.35
		Upgradation of Rabongla – Makha road (26 kms)	9.61	9.36
		Construction of diversion of Ranipool-Pakyong road	2.28	0.94
	PHED	Water supply scheme for newly developed township of Pangthang and Bojhoghari	5.58	5.58
		Augmentation of water supply scheme for Greater Gangtok Phase II	24.16	23.18
		Year total	113.57	96.92
2005-06 (3)	POWER	Synchronisation of Rimbi Stage I, Stage II and Kalez HEP to common 11 KV grid and further to 66 KV stage grid	5.68	3.03
	R&B	Construction of Goskhan Dara bridge over river Teesta at Singtam	4.63	1.99
	HRDD	Sarva Shiksha Abhiyan	2.00	2.00
		Year total	12.31	7.02
2006-07 (4)	POWER	Construction of 1 KV transmission line to Nathula with LILO arrangement at Bulbuley (2006-07)	9.08	9.08
	PHED	Greater Rangpo water supply scheme (2006-07)	15.06	11.55
	RMDD	Water supply scheme for Chakmakey and Ringyang under Soreng Sub Division	5.05	4.33
	HRDD	Construction of 4 roomed and 6 roomed buildings for 47 nos. of schools and rain water harvesting system for schools	3.00	3.00
		Year total	32.19	27.96
2007-08 (5)	PHED	Water supply Augmentation scheme at Sang Nayabazar, East Sikkim	0.69	nil
		Rhenock WSS	nil	nil
	RMDD	Water harvest at Rabdentshe	1.30	1.61
		Development of village tourism at (a) Chirbirey (b) Zoom and (c) Majhigaon riverbank in Sikkim	4.50	4.19
	TOURISM	Namchi to Samdruptse Ropeway	1.50	nil
		Year total	7.99	5.80
186		Grand total	424.97	392.47

APPENDIX-3.2

(Ref.: Paragraph 3.4.10.1, Page 92)

Statement showing the deployment of MO and paramedical staff in CHC, PHC and PHSC

CHCs

Name of CHCs	Requirement		Actual deployment		(-) Shortfall/ (+) Excess		Percentage of (-) Shortfall/(+)Excess	
	MO	Para medical staff	MO	Para medical staff	MO	Para medical staff	MO	Para medical staff
East Sikkim	4	21	14	18	(+) 10	(-) 03	(+) 250	(-) 14
West Sikkim	4	21	09	37	(+) 05	(+) 16	(+) 125	(+) 76
South Sikkim	4	21	26	119	(+) 22	(+) 91	(+) 550	(+) 433
North Sikkim	4	21	4	21	-	-	-	-

PHCs

No. of PHCs	Requirement		Actual deployment		(-)Shortfall/ (+)Excess		Percentage of (-)Shortfall/(+)Excess	
	MO	Para medical staff	MO	Para medical staff	MO	Para medical staff	MO	Para medical staff
Machong	01	14	01	04	00	(-) 10	00	(-) 71
Sang	01	14	02	14	(+) 01	00	(+) 100	00
Yuksam	01	14	01	05	00	(-) 09	00	(-) 64
Dentam	01	14	01	08	00	(-) 06	00	(-) 43
Jorthang	01	14	04	13	(+) 03	(-) 01	(+) 300	(-)07
Yangang	01	14	01	09	00	(-) 05	00	(-) 36

PHSCs

No. of PHSCs	Requirement		Actual deployment		(-)Shortfall/ (+)Excess		Percentage of (-) Shortfall/ (+)Excess	
	Health Worker		Health Worker		Health Worker		Health Worker	
	Male	Female	Male	Female	Male	Female	Male	Female
Tarathang	01	01	01	01	Nil	Nil	Nil	Nil
Linkey	01	01	01	02	Nil	(+) 01	Nil	Nil
Ranipool	01	01	02	01	(+) 01	Nil	(+) 100	Nil
Ranka	01	01	01	02	Nil	Nil	Nil	Nil
Thingling	01	01	01	01	Nil	Nil	Nil	Nil
Melli-Aching	01	01	01	01	Nil	Nil	Nil	Nil
Uttaray	01	01	01	01	Nil	Nil	Nil	Nil
Hee-Yangthang	01	01	01	01	Nil	Nil	Nil	Nil
Vok	01	01	01	01	Nil	Nil	Nil	Nil
Omchu	01	01	01	01	Nil	Nil	Nil	Nil
Neya-Broom	01	01	01	01	Nil	Nil	Nil	Nil
Manglay	01	01	01	01	Nil	Nil	Nil	Nil

Source: Figure furnished by the concerned health institutions

APPENDIX-3.3
(Ref.: Paragraph 3.4.17.1, Page 99)
Statement showing the fund position of NDCP

(Rs. in lakh)

Year	Opening balance	Fund received from GOI	Expenditure	Unspent balance
National Vector Borne Disease Control Programme				
2005-06	0.0	20.95	13.05	7.90
2006-07	7.90	8.71	12.38	4.23
2007-08	4.23	4.00	8.19	0.04
Nation Leprosy Eradication Control Programme				
2005-06	12.37	3.31	15.57	0.11
2006-07	0.11	23.96	23.06	1.01
2007-08	1.01	20.35	20.38	0.98
Integrated Disease Surveillance Project				
2005-06	0.0	12.80	3.16	9.64
2006-07	9.64	30.00	6.59	33.05
2007-08	33.05	20.00	16.08	36.97
Revised National Tuberculosis Control Programme				
2005-06	14.72	50.13	49.97	14.88
2006-07	14.88	65.34	58.39	21.83
2007-08	21.83	50.43	56.82	15.44
National Iodine Deficiency Disorder Control Programme				
2005-06	2.74	8.25	8.75	2.24
2006-07	2.24	7.00	10.12	00
2007-08	00	13.00	12.83	0.17
National Blindness Control Programme				
2005-06	2.76	10.74	6.74	6.76
2006-07	6.76	18.74	18.68	6.82
2007-08	6.82	84.52	28.62	62.73
Total		452.23	369.38	224.80

Source: Figure furnished by the concerned NDCP Offices

APPENDIX –7.1

Particulars of paid up capital, budgetary outgo, loans given out of budget and loans outstanding as on 31 March 2008 in respect of Government companies and Statutory corporations

(Ref: Paragraphs 7.2.3, 7.2.4, 7.3 & 7.6.2; Pages 155 & 159)

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

Sl. No.	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 2006-07			Debt equity ratio for 2006-07 (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)	981.03	-	-	78.13	1,059.16	-	-	-	-	35.50	35.50	0.03:1 (0.03:1)
2	Sikkim Time Corporation Limited (STCL)	1198.54	-	-	-	1,198.54	-	-	-	-	-	-	-
3	Sikkim Precision Industries Limited (SPIL)	370.00	-	-	-	370.00	-	-	-	-	-	-	-
Sector wise Total		2,549.57	-	-	78.13	2,627.70	-	-	-	-	35.50	35.50	0.01:1(0.01:1)
II. General Financial and Trading Institutions													
4	Sikkim Industrial Development and Investment Corporation Limited (SIDICL)	1,682.50	-	-	636.80	2,319.30	-	-	-	202.87	28.74	231.61	010:1 (0.9:1)
Sector wise Total		1,682.50	-	-	636.80	2,319.30	-	-	-	202.87	28.74	231.61	010:1 (0.9:1)
III. Welfare													
5	Schedule Caste, Schedule Tribe and Other Backward Class Development Corporation Limited (SC/ST/OBCDCL)	328.60	151.30	-	-	479.90	-	-	-	-	2057.57	2057.57	4.29:1 (4.29:1)
Sector wise Total		328.60	151.30	-	-	479.90	-	-	-	-	2057.57	2057.57	4.29:1 (4.29:1)
IV. Tourism													
6	Sikkim Tourism Development Corporation	704.87	-	-	-	704.87	-	-	-	-	-	-	-
Sector wise Total		704.87	-	-	-	704.87	-	-	-	-	-	-	-
V. Power													
7	Sikkim Power Development Corporation (SPDC)	340.00	-	-	-	340.00	-	-	-	-	9768.67	9768.67	28.73:1 (14.71:1)
Sector wise Total		340.00	-	-	-	340.00	-	-	-	-	9768.67	9768.67	28.73:1 (14.71:1)
VI. Animal Husbandry													
8	Sikkim Poultry Development Corporation (SPDC)	-	-	-	-	-	-	-	-	-	-	-	-
9	Sikkim Hatcheries Limited (SHL)	-	-	43.83	2.00	45.83	-	-	-	-	-	-	-
Sector wise Total		-	-	43.83	2.00	45.83	-	-	-	-	-	-	-
Total A (Working Government Companies)		5,605.54	151.30	43.83	716.93	6,517.60	-	-	-	202.87	11890.48	12093.35	1.86:1 (1.13:1)

Sl. No.	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 2006-07			Debt equity ratio for 2006-07 (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
B. Working Statutory Corporations													
I. Financing													
1	State Bank of Sikkim (SBS)	53.38	-	-	5.00	58.38	-	-	-	-	313.52	313.52	5.37:1 (5.37:1)
Sector wise Total		53.38	-	-	5.00	58.38	-	-	-	-	313.52	313.52	5.37:1 (5.37:1)
II. Miscellaneous													
2	Sikkim Mining Corporation (SMC)	611.50	890.00	-	-	1501.50	-	-	-	-	54.00	54.00	0.04:1 (0.04:1)
3	State Trading Corporation of Sikkim (STCS)	111.38	-	-	-	111.38	-	-	-	-	-	-	-
Sector wise Total		722.88	890.00	-	-	1612.88	-	-	-	-	54.00	54.00	0.03:1 (0.03:1)
Total B (Working Statutory Corporations)		776.26	890.00	-	5.00	1,671.26	-	-	-	-	367.52	367.52	0.22:1 (0.22:1)
Grand Total (A + B)		6381.80	1041.30	43.83	721.93	8188.86	-	-	-	202.87	12258.00	12460.87	1.52:1 (0.94:1)
C. Non-working Government Companies													
I. Consumer Industries													
1	Sikkim Flour Mills Limited (SFML)	244.16	-	-	-	244.16	-	-	-	-	-	-	-
Sector wise Total		244.16	-	-	-	244.16	-	-	-	-	-	-	-
II. Animal Husbandry													
2	Sikkim Livestock Processing and Development Corporation (SLPDC)	35.00	34.00	-	-	69.00	-	-	-	-	-	-	-
Sector wise Total		35.00	34.00	-	-	69.00	-	-	-	-	-	-	-
III. Transport													
3	Chandmari Workshop and Automobiles Limited (CWAL)	30.00	-	-	-	30.00	-	-	-	-	-	-	-
Sector wise Total		30.00	-	-	-	30.00	-	-	-	-	-	-	-
Total C (Non-working Government Companies)		309.16	34.00	-	-	343.16	-	-	-	-	-	-	-
D. Non-working Statutory Corporations													
Nil		-	-	-	-	-	-	-	-	-	-	-	-
Total D (Non-working Statutory Corporations)		-	-	-	-	-	-	-	-	-	-	-	-
Grand Total (C + D)		309.16	34.00	-	-	343.16	-	-	-	-	-	-	-
Grand Total (A+B+C+D)		6690.96	1075.30	43.83	721.93	8532.02	-	-	-	202.87	12258.00	12460.87	1.46:1 (0.90:1)

Source: As per the Finance Accounts and approved accounts of the PSUs

Note: Except in respect of companies and corporations which finalised their accounts for 2007-08, figures are provisional and as given by the companies/corporations. Figures in column 3(b) to 3(d) and column 4(c) to 4(e) taken from latest Annual Accounts of the PSUs.

Loans outstanding at the close of 2007-08 represents long term loans only.

APPENDIX – 7.2

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

(Ref: Paragraphs 7.4, 7.5, 7.5.2, 7.6.4 & 7.6.5; Pages 156, 157 & 159)

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

Sl. No.	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. Consumer Industries															
1	Sikkim Jewels Limited (SJL)	Industries	Jul. 1976	2005-06	2006-07	(-) 40.61	-	790.36	(-) 3.03	578.03	-	-	2	240.89	118
2	Sikkim Time Corporation Limited (SITCO)	Industries	Oct. 1976	2003-04	2005-06	(-) 329.13	-	1,122.54	(-) 292.67	468.63	-	-	4	239.51	117
3	Sikkim Precision Industries Limited (SPIL)	Industries	Feb. 1999	2004-05	2005-06	(-) 35.80	-	370.00	(-) 49.29	311.34	-	-	3	25.12	72
Sector wise Total						(-) 405.54		2,282.90	(-) 344.99	1,358.00	-	-	9	505.52	307
II. General Financial and Trading Institutions															
4	Sikkim Industrial Development and Investment Corporation Limited (SIDICL)	Industries	Mar. 1977	2006-07	2008-09	(+) 150.44	6.23	1,714.30	(-) 416.31	1939.91	(+) 151.62	7.82	1	180.37	36
Sector wise Total						(+) 150.44		1,714.30	(-) 416.31	1939.91	(+) 151.62	7.82	1	180.37	36
III. Welfare															
5	Schedule Caste, Schedule Tribe and Other Backward Class Development Corporation Limited (SC/ST/OBC DCL)	Welfare	Apr. 1996	2005-06	2007-08	(-) 20.89	-	955.15	(-) 479.50	2549.78	(+) 38.16	1.50	2	94.62	22
Sector wise Total						(-) 20.89		955.15	(-) 479.50	2549.78	(+) 38.16	1.50	2	94.62	22
IV. Tourism															
6	Sikkim Tourism Development Corporation (STDC)	Tourism	Feb. 1998	2005-06	2007-08	(-) 42.43	-	746.37	(-) 306.38	441.27	-	-	2	102.37	47
Sector wise Total						(-) 42.43		746.37	(-) 306.38	441.27	-	-	2	102.37	47
V. Power															
7	Sikkim Power Development Corporation (SPDC)	Power	Dec. 1998	2006-07	2007-08	(*)	-	340.00	-	7865.75	-	-	1	-	35
Sector wise Total						-		340.00	-	7865.75	-	-	1	-	35
VI. Animal Husbandry															
8	Sikkim Poultry Development Corporation Ltd (SPDCL)	AH & VS	Mar. 1991	2006-07	2007-08	(-) 9.08	79.26	-	(-) 58.34	2.42	-	-	1	-	4
9	Sikkim Hatcheries Limited (SHL)	AH & VS	Aug. 1994	2006-07	2007-08	(-) 19.94	22.96	45.83	(-) 138.02	60.15	-	-	1	55.33	9
Sector wise Total						(-) 29.02	-	45.83	(-) 196.36	62.57	-	-	2	55.33	13
Total A (Working Government Companies)						(-) 347.44	-	6084.55	(-) 1743.54	14217.28	(+) 189.78	9.32		938.21	460

Sl. No.	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
B. Working Statutory Corporation															
I. Financing															
1	State Bank of Sikkim (SBS)	Finance	Jun. 1968	2005-06	2006-07	(+) 130.33	-	58.38	(-) 3,340.48	38415.92	(+) 130.86	0.34	2	2069.02	254
Sector wise Total						(+) 130.33		58.38	(-) 3,340.48	38415.92	(+) 130.86	0.34	2	2069.02	254
II. Miscellaneous															
2	Sikkim Mining Corporation (SMC)	Mines & Geology	Feb. 1960	2006-07	2007-08	(-) 217.49	71.80	1501.50	(-) 1188.36	66.14	-	-	1	75.37	39
3	State Trading Corporation of Sikkim (STCS)	Finance	Mar. 1972	2003-04	2005-06	(+) 112.67	61.70	111.38	(+) 545.48	656.86	(+) 112.67	17.15	4	1436.50	92
Sector wise Total						(-) 104.82		1612.88	(-) 642.88	723.00	(+) 112.67	17.15	5	1436.50	131
Total B (Working Statutory Corporations)						(+) 25.51		1671.26	(-) 3983.36	39138.92	(+) 243.53	17.49	7	3505.52	385
Grand Total (A + B)						(-) 321.93		7755.81	(-) 5726.90	53356.20	(+) 433.31	26.81		4444.13	845
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	-	-	13	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	-	-	5	Nil	
Sector wise Total						(-) 4.80		69.00	(-) 64.73	133.76	-	-	5	-	
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)						(-) 340.92		7885.17	(-) 5805.92	53643.46	(+) 433.31	26.81		4444.13	845

Source: As per the Finance Accounts, calculations made by audit and records maintained

♥ Capital employed represents net fixed assets (including works-in-progress) plus working capital except in case of finance companies/corporation 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 –7.3

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 2008

(Ref: Paragraphs 7.3 & 7.6.2; Pages 155 & 159)

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

Sl. No.	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)	-	-	(2,500)	-	-	-	-	-	-
2	Sikkim Power Development Corporation	-	-	-	-	-	(5,000)	-	-	(5,000)	-	-	-	-	-	-
3	Sikkim Industrial Development & Investment Corporation Limited	-	-	-	-	-	-	-	-	-	-	19	37	56	-	-
Total – A							(7,500)	-	-	(7,500)		19	37	56	-	-
B. Working Statutory Corporations																
1	Nil	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total – B		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grand Total (A + B)		-	-	-	-	-	(7,500)	-	-	(7,500)		19	37	56	-	-

Source: As per the Finance Accounts

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

APPENDIX -7.4

Statement showing the investments made by the State Government in PSUs
whose accounts are in arrears

(Ref: Paragraph 7.4; Page 157)

Sl. No	Name of PSU	Year upto which accounts finalised	Paid up capital as per latest finalised accounts	Investment made by State Government during the years for which accounts are in arrears. (year wise break up may be given separately)				
				Year	Equity	Loans	Grants	Other be specified
1.	Sikkim Jewels Limited (SJL)	2005-06		2006-07	291.00	Nil	Nil	Nil
				2007-08	109.00	Nil	Nil	Nil
2.	Sikkim Time Corporation (SITCO)	2003-04		2004-05	Nil	Nil	Nil	Nil
				2005-06	76.00	Nil	Nil	Nil
				2006-07	69.27	Nil	Nil	Nil
				2007-08	280.16	Nil	Nil	Nil
3.	Sikkim Precision Industries Limited (SPIL)	2004-05		2005-06	Nil	Nil	Nil	Nil
				2006-07	Nil	Nil	Nil	Nil
				2007-08	Nil	Nil	Nil	Nil
4.	Sikkim Industrial Development & Investment Corporation Limited (SIDICO)	2006-07		2007-08	Nil	Nil	Nil	Nil
5.	Schedule Caste, Schedule Tribe and other backward class development corporation Limited (SABCCO)	2005-06		2006-07	Nil	Nil	Nil	Nil
				2007-08	Nil	Nil	Nil	Nil
6.	Sikkim Tourism Development Corporation Limited (STDC)	2005-06		2006-07	30.00	Nil	Nil	Nil
				2007-08	Nil	Nil	Nil	Nil
7.	Sikkim Power Development Corporation (SPDC)	2006-07		2007-08	Nil	Nil	Nil	Nil
8.	Sikkim Poultry Development Corporation Limited (SPDCL)	2006-07		2007-08	7.00	Nil	Nil	Nil
9.	Sikkim Hatcheries Limited (SHL)	2006-07		2007-08	Nil	Nil	Nil	Nil
10.	State Bank of Sikkim (SBS)	2005-06		2006-07	Nil	Nil	Nil	Nil
				2007-08	Nil	Nil	Nil	Nil
11.	State Trading Corporation of Sikkim (STCS)	2003-04		2004-05	Nil	Nil	Nil	Nil
				2005-06	Nil	Nil	Nil	Nil
				2006-07	Nil	Nil	Nil	Nil
12.	Sikkim Mining Corporation (SMC)	2006-07		2007-08	Nil	Nil	Nil	Nil
					862.43	Nil	Nil	Nil

Source: As per the information furnished by the Government Companies and Statutory Corporations

APPENDIX –7.5
Statement showing financial position of Statutory Corporations
(Ref: Paragraph 7.5; Page 157)

(Rupees in crore)

1. State Bank of Sikkim			
Particulars	2005-06	2006-07	2007-08
A. Liabilities			
Paid up Capital	0.53	Provisional figures not furnished	Provisional figures not furnished
Share application money	0.05		
Reserve funds and other reserves and surplus	0.11		
Deposits	382.56		
Borrowings:			
Others	3.14		
Other liabilities and provisions	31.45		
TOTAL - A	417.84		
B. Assets			
Cash and Bank Balances	273.37	Provisional figures not furnished	Provisional figures not furnished
Investments	15.79		
Loans and Advances	74.21		
Net fixed assets	1.22		
Other assets	19.85		
Accumulated loss	33.40		
Miscellaneous expenditure	-		
TOTAL - B	417.84		
C. Capital Employed*	350.10		
2. State Trading Corporation of Sikkim			
Particulars	2005-06	2006-07	2007-08
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	2005-06	2006-07	2007-08
A. Liabilities			
Paid up Capital	12.50	12.50	Provisional figures not furnished
Share application money from Government of India	-	2.51	
Reserve and surplus	-	-	
-Borrowings:	2.09	2.13	
Government			
Trade dues and current Liabilities and Provisions	1.36	1.20	
TOTAL - A	15.95	18.34	
B. Assets			
Gross Block	2.87	2.87	Provisional figures not furnished
Less Depreciation	(-) 1.83	(-) 1.95	
Net fixed assets	1.03	0.93	
Mine Development expenditure	4.55	4.60	
Current assets, loans and advances	0.67	0.93	
Accumulated loss	9.70	11.88	
TOTAL - B	15.95	18.34	
C. Capital Employed**	34.36	66.14	

Source: As per the approved accounts of the PSUs

* 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 – 7.6
Statement showing working results of Statutory Corporations
(Ref: Paragraph 7.5; Page 157)

(Rupees in crore)

1. State Bank of Sikkim				
Particulars		2005-06	2006-07	2007-08 (Provisional)
1	Income		Provisional figures no furnished	Provisional figures no furnished
	a) Interest on loan	20.69		
	b) Other income	3.51		
	Total - 1	24.20		
2	Expenses			
	a) Interest on long-term and short-term loans	17.40		
	b) Provision for non-performing assets	-		
	c) Other expenses	5.73		
	Total - 2	23.13		
3	Profit (+)/Loss (-) before tax (1-2)	(+)1.07		
4	Prior period adjustments	0.23		
5	Provision for tax	-		
6	Profit (+)/Loss (-) after tax	(+)1.30		
7	Other appropriation	-		
8	Amount available for dividend	1.30		
9	Dividend paid/payable	-		
10	Total return on Capital employed	1.30		
11	Percentage of return on Capital employed	0.34		
2. Sikkim Mining Corporation				
Particulars		2005-06	2006-07	2007-08
1	Income			
	a) Sales of concentrates	0.49	0.73	
	b) Other income	0.27	0.04	
	c) Increase (+)/Decrease(-) in stock of concentrates	0.0039	(-) 0.05	
	Total - 1	0.76	0.72	
2	Expenses			
	a) Establishment charges	0.40	0.58	
	b) Manufacturing expenses	0.26	0.26	
	c) Other expenses	0.38	2.05	
	Total - 2	1.04	2.89	
3	Profit (+)/Loss (-) before tax (1-2)	(-)0.28	(-)2.17	
4	Provision for tax	-	-	
5	Prior period adjustments	(-)0.008	(-) 0.0095	
6	Profit (+)/Loss (-) after tax	(-) 0.29	(-) 2.18	
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	-	-	
3. State Trading Corporation of Sikkim				
Particulars		2005-06	2006-07	2007-08
1	Income			
	a) Sale of trading goods	Provisional figures no furnished	Provisional figures no furnished	Provisional figures no furnished
	b) Other income			
	c) Increase (+)/Decrease (-) in stock			
	Total - 1			
2	Expenses			
	a) Purchase of Trading Goods			
	b) Trade Expenses			
	c) Establishment Expenses			
	d) Other 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			

Source: As per the approved accounts of the PSUs

** Negative figure

APPENDIX – 7.7
Statement showing operational performance of Statutory Corporations
(Ref: Paragraph 7.5.2; Page 158)

Sl. No.	Particulars	2005-06	2006-07	2007-08
State Bank of Sikkim				
				(provisional)
1	Earning per share (Rs.)	1.30	-	-
2	Number of Branches	23	23	23
3	Number of Employees	269	248	-
4	Profit per Employee (Rs. in lakh)	0.62	2.50	4.43
5	Deposits (Rs. in crore)			
	(a) Government	159.22	119.22	60.75
	(b) Others	223.34	313.71	39.15
	Total-5	382.56	432.93	99.90
6	Advances (including bills) (Rs. in crore)			
	(a) Government	-	-	-
	(b) Others	74.21	124.23	162.18
	Total-6	74.21	124.23	162.18
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	87	84	39
4	Installed capacity (TPD)			
	(a) Ore	100	100	Nil
	(b) Waste Rock	-	-	-
	(c) Others	-	-	-
	Total-4	100	100	Nil
5	Targets (MT)			
	(a) Ore	5,400	Nil	Nil
	(b) Waste Rock	Nil	Nil	Nil
	(c) Others	Nil	Nil	Nil
	Total-5	5,400	Nil	Nil
6	Actual production of Waste Rock (MT)			
	(a) Own	106	170	Nil
	(b) Contractual	-	Nil	Nil
	Total-6	106	170	Nil
7	Actual production (MT)	5,227	3365	Nil
8	Percentage of capacity utilisation	17	15	Nil
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, Working days = 300 days

Sl. No.	Particulars	2005-06	2006-07	2007-08
State Trading Corporation of Sikkim				
1.	Actual supply during the year: (Rs. In crore)			
	(i) Cement	4.56	6.89	8.15
	(ii) G.C.I Sheet	1.18	5.38	6.82
	(iii) M.S. Rod	3.15	6.70	5.70
	(iv) Others	44.22	45.32	51.22
2.	Total no. of employees of STCS as on 31 st March of	105	105	92
3.	Expenditure during the year on staff salaries/ wages (Rs. In lakh)	118.70	122.29	156.87
4.	Percentage of expenditure on staff to total sales	11.26%	16.63%	2.18%
5.	(a) Total no. of supply orders placed to DGS&D approved firms (b) Actual procurement	Nil	Nil	Nil
6.	Outstanding sundry debtors (Rs. In crore) (i) less than one year (ii) more than one year but less then five years	19.79	28.16	22.08
7.	Commission earned during the year (Rs. In crore)	1.39	1.68	1.78
8.	Expenditure on other administrative expenses (Rs. In lakh)	82.45	78.69	54.22
9.	No of branches	3	3	2

Source: As per the information furnished by the Statutory Corporations

APPENDIX – 7.8
Statement showing Department-wise outstanding Inspection Reports (IRs)
(Ref: Paragraph 7.11; Page 163)

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	6	25	76	1997-98
2	Animal Husbandry, Livestock, Fisheries and Veterinary Services	3	6	13	1996-97
3	Social Justice, Empowerment and Welfare	1	3	12	2004-05
4	Finance, Revenue and Expenditure	2	15	40	1991-92
5	Mines, Minerals and Geology	1	2	9	2001-02
6	Tourism	1	4	16	2001-02
7	Energy and Power	1	3	16	2002-03
	Total	15	58	182	

Source: As per the information compiled by the audit from the office records

APPENDIX – 7.9

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

(Ref: Paragraph 7.11; Page 163)

Sl. No	Name of Department	Number of draft paragraphs	Period of issue	Period of reply received
1.	Finance, Revenue & Expenditure	3	August 2008	-
2.	Social Justice, Empowerment and Welfare	1	-do-	Sept 2008
3.	Mines, Minerals & Geology	1	-do-	-
4.	Commerce & Industries Department	1	-do-	Sept 2008
	Total	6	-do-	-

Source: As per the information compiled by the audit from the office records