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# APPENDICES

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**APPENDIX - I**

(Ref: Paragraph No. 2.3.4)

**Statement showing unnecessary supplementary provision**

Grant No.	Name of the Grant	Original Provision	Supplementary Provision	Expenditure during the year	Savings
<i>(Rupees in lakh)</i>					
<b>REVENUE</b>					
3	Administrative of Justice	216.54	40.00	189.04	67.50
4	Election	76.85	3.50	64.06	16.29
6	Land Revenue	306.03	20.00	305.17	20.86
8	Excise (Abkari)	251.05	5.30	106.57	149.78
12	District Administration	250.86	9.99	245.69	15.16
14	Police	3991.23	130.49	3806.50	315.22
18	Other Administrative Services	619.92	49.15	570.53	98.54
23	Art and Culture	151.46	132.00	143.60	139.86
24	Medical and Public Health	4144.28	187.61	3190.87	1141.02
25	Water Supply and Sanitation	1072.11	25.00	1019.71	77.40
29	Labour and Labour Welfare	93.16	0.40	81.40	12.16
34	Agriculture	2442.72	152.76	1722.39	873.09
38	Fisheries	128.76	8.36	124.68	12.44
40	Other Agricultural Programme	657.57	111.70	625.82	143.45
43	Rural Development	1071.69	25.00	932.49	164.20
44	Irrigation and Flood Control	3707.68	5.74	1724.06	1989.36
48	Roads and Bridges	2421.91	65.00	1460.47	1026.44
<b>CAPITAL</b>					
17	Public Works (Buildings)	4904.34	559.71	3311.24	2152.81
25	Water Supply and Sanitation	3519.89	179.01	1771.61	1927.29
45	Power	3634.00	192.00	3235.43	590.57
48	Roads and Bridges	4296.30	3320.00	3846.65	3769.65
<b>GRAND TOTAL</b>		<b>37958.35</b>	<b>5222.72</b>	<b>28477.98</b>	<b>14703.09</b>

APPENDIX - II

(Ref: Paragraph No.2.3.8)

Statement showing surrender less than actual savings

Sl. No.	Numbers and Name of the Grant		Actual Saving	Amount actually surrendered	Less amount surrendered
<i>(Rupees in crore)</i>					
<b>REVENUE</b>					
1	3	Administration of Justice (Charged)	0.06	0.04	0.02
2	3	Administration of Justice	0.68	0.20	0.48
3	4	Election	0.16	0.13	0.03
4	5	Income Tax and Sales Tax	0.04	0.03	0.01
5	6	Land Revenue	0.21	0.14	0.07
6	8	Excise (Abkari)	1.50	1.48	0.02
7	9	Taxes on Vehicles	0.02	0.01	0.01
8	10	Public Service Commission	0.11	0.09	0.02
9	11	Secretariat General Services	0.33	0.28	0.05
10	12	District administration	0.15	0.07	0.08
11	14	Police	3.15	1.54	1.61
12	15	Jails	0.44	0.03	0.41
13	18	Other Administrative Services	0.99	0.45	0.54
14	20	Misc. General Services	132.00	0.45	131.55
15	21	Education	7.83	6.37	1.46
16	22	Sports and Youth Services	0.60	0.47	0.13
17	23	Art and Culture	1.40	0.06	1.34
18	24	Medical and Public Health	11.41	10.76	0.65
19	25	Water supply and Sanitation	0.77	0.73	0.04
20	27	Information and Publicity	0.10	0.09	0.01
21	28	Social Security and Welfare	0.35	0.17	0.18
22	29	Labour and Labour Welfare	0.12	0.09	0.03
23	31	Relief on account of Natural Calamity	6.15	2.97	3.18
24	32	Other Social Services	0.08	0.03	0.05
25	33	Secretariat Social Services	0.02	0.00	0.02
26	34	Agriculture	8.73	8.55	0.18
27	35	Soil and Water Conservation	0.24	0.22	0.02
28	38	Fisheries	0.12	0.04	0.08
29	39	Forestry and Wildlife	1.65	0.82	0.83
30	40	Other Agricultural Programme	1.43	0.43	1.00
31	42	Co-operation	0.19	0.04	0.15
32	43	Rural Development	1.64	1.55	0.09
33	44	Irrigation and Flood Control	19.89	15.21	4.68
34	45	Power	0.38	0.34	0.04
35	46	Industries	0.16	0.14	0.02
36	47	Mines and Geology	0.04	0.03	0.01
37	48	Roads and Bridges	10.26	0.14	10.12
38	51	Secretariat Economic Services	1.47	0.46	1.01
39	52	Tourism	0.62	0.53	0.09
		<b>TOTAL</b>	<b>215.49</b>	<b>55.18</b>	<b>160.31</b>
<b>CAPITAL</b>					
1	17	Public Works (Buildings)	21.53	18.91	2.62
2	34	Agriculture	0.09	0.08	0.01
3	44	Irrigation and Flood Control	1.96	1.80	0.16
4	46	Industries	0.12	0.05	0.07
		<b>GRAND TOTAL</b>	<b>239.19</b>	<b>76.02</b>	<b>163.17</b>

**APPENDIX - III**

*(Ref: Paragraph No.2.3.9)*

**Statement showing surrender in excess of actual savings**

Sl. No.	Number and Name of the Grant No.		Actual Savings	Amount Surrendered	Amount surrendered in Excess
(Rupees in lakh)					
<b>REVENUE</b>					
1.	13	Treasury and Accounts Administration	6.81	7.26	0.45
2.	16	Stationery and Printing	3.55	4.00	0.45
3.	17	Public Works (Buildings)	94.41	98.54	4.13
4.	19	Pension and other retirement Benefits	183.90	187.69	3.79
5.	26	Urban Development	15.73	16.30	0.57
6.	41	Food Storage and Ware Housing	988.25	992.69	4.44
7.	50	Other Scientific Research	3.01	3.62	0.61
<b>CAPITAL</b>					
1	25	Water Supply and Sanitation	1927.28	1962.29	35.01
2	43	Rural Development	41.63	43.20	1.57
3	51	Secretariat Economic Services	233.82	312.09	78.27
<b>TOTAL</b>			<b>3498.39</b>	<b>3627.68</b>	<b>129.29</b>

**Amount surrendered in Excess = Rs. 129.29 lakh = Rs. 1.29 crore**

**APPENDIX - IV**

*(Ref: Paragraph No.2.3.10)*

**Statement showing persistent savings**

Sl. No.	Grant No. and Name		Savings		
			(Rupees in lakh)		
			1998-99	1999-00	2000-2001
<b>REVENUE</b>					
1.	23	Art and Culture	37.11 (21)	18.40 (11)	139.86 (49)
2	44	Irrigation and Flood Control	82.66 (11)	732.59 (53)	1989.36 (54)
3	51	Secretariat Economic Services	62.30 (18)	158.62 (48)	147.11 (30)
4	52	Tourism	85.02 (20)	348.18 (52)	62.16 (12)
<b>CAPITAL</b>					
5	17	Public Works (Buildings)	1734.78 (52)	1397.43 (51)	2152.81 (39)
6	26	Urban Development	490.38 (94)	109.93 (50)	216.87 (27)
7	41	Food Storage and Ware Housing	3.01 (14)	7.35 (33)	7.13 (48)
8	45	Power	467.52 (12)	1468.10 (36)	590.57 (15)
9	48	Roads and Bridges	1490.06 (44)	1557.04 (48)	3769.65 (49)

*(Percentage of total grant in brackets)*

**APPENDIX - V**  
**(Ref : Paragraph No.2.3.11)**

**Statement showing the grants in which the expenditure fell short by more than Rs.10 lakh and also by 10 per cent of the total provision**

Sl. No.	Number and name of the grant/appropriation	Amount of Saving (Percentage of saving to the provision) (Rupees in lakh)	Reason for saving
<b>REVENUE</b>			
1	3 Administration of Justice	67.50 (26)	Partly due to non/late filling up of posts. No reasons were intimated for bulk of the savings.
2	4 Election	16.29 (20)	Mainly due to non-receipt of clearance for creation of new posts, economy in expenditure, non-replacement of transferred officials & non-taking up of printing works.
3	8 Excise (Abkari)	149.78 (58)	Mainly due to abolition of export pass fee on liquor.
4	10 Public Service Commission (Charges)	10.91 (25)	Mainly due to non-appointment of staff and non-conduction of examinations during the fiscal year.
5	15 Jails	43.52 (39)	Mainly due to non-utilisation of fund provided for up-gradation of prison security, vocational training and medical facilities for inmates awarded under 11 <sup>th</sup> Finance Commission.
6	18 Other Administrative Services	98.54 (15)	Saving of Rs. 45.99 lakh was attributed to non-conduction of training, non-filling up of vacant post, transfer/retirement/death/suspension cases, non-finalisation of claims and non-procurement of equipments. No reasons intimated for the balance amount.
7	20 Miscellaneous General Services	13199.58 (37)	Due to reduction of turnover from the State Lottery in the middle of the year owing to introduction of lottery prohibition bill.
8	22 Sports and Youth Services	(60.09 (27)	Due to non-filling-up of vacant posts, premature retirement, wrong provisioning under Revenue Head of account, non-receipt of fund from GOI etc.
9	23 Art and Culture	139.86 (49)	Reasons not intimated.
10	24 Medical and Public Health	1141.02 (26)	Mainly due to restriction imposed on appointments, reduction of grant under externally aided projects, non-finalisation of projects, non-receipt of central assistance and transfer of staff.
11	29 Labour and Labour Welfare	12.16 (13)	Mainly due to transfer/retirement of officers.
12	31 Relief on account of Natural Calamities	614.68 (36)	Due to excess budgeting by State Government and non-release of share by GOL.
13	34 Agriculture	873.09 (34)	Mainly due to overall restructuring of Department resulting in transfer of staff, introduction of Macro-management as per GOI's instruction, non-receipt of fund etc.
14	40 Other Agricultural Programme	143.45 (19)	Partly due to non-receipt of Central share and inclusion of scheme under Macro-management. Reasons for bulk of the savings were not intimated.
15	41 Food Storage and Warehousing	988.25 (71)	Mainly due to late launching of subsidy, delay in finalisation of construction works and non-completion of land acquisition for construction of Consumer Disputes Redressal Forum.
16	43 Rural Development	164.20 (15)	Mainly due to reduction of provision for meeting excess expenditure under other sectors and non-release of fund by GOI.
17	44 Irrigation and Flood Control	1989.36 (54)	Partly due to the AIBP being a two years scheme, unspent amount were proposed to be used in the next fiscal and due to non-receipt of bills in time. Reasons for bulk of the savings were not intimated.
18	48 Roads and Bridges	1026.44 (41)	Mainly due to non-receipt of expenditure statements from Border Road Task Force, necessary book adjustment for the charges for maintenance work done by Border Road Development Board could not be carried out.
19	51 Secretariat Economic Services	147.11 (30)	Partly due to non-taking up of repair works adoption of economy measures, transfer of officials, non-filling up of posts, non-receipt of fund from GOI. Reasons for bulk of the savings were not intimated.
20	52 Tourism	62.16 (12)	Mainly due to delay in finalisation of tender/implementation of scheme, non-acceptance of proposal for surrender by Government as the provision was earlier augmented by supplementary, transfer and retirement of staff, non-creation of Engineering cell.

**Appendices to Audit Report for the year ended 31 March 2001**

Sl. No.	Number and name of the grant/appropriation	Amount of Saving (Percentage of saving to the provision) <i>Rupees in lakh</i>	Reason for saving
<b>CAPITAL</b>			
21	17 Public Works (Buildings)	2152.81 (39)	Mainly due to non-implementation of scheme, delay in finalisation/completion of scheme, non-receipt of fund from world Bank/GOI, non-commissioning of scheme etc.
22	25 Water Supply and Sanitation	1927.29 (52)	Due to non-receipt of fund for externally aided projects, non-completion of scheme and deferment of project due to non-finalisation of pilot project involving public participation.
23	26 Urban Development	216.87 (27)	Reasons not intimated.
24	34 Agriculture	9.44 (24)	Due to applying for supplementary grant in the next fiscal for grant of fertilizer subsidy to SIMFED.
25	40 Other Agricultural Programme	503.66 (95)	Due to non-availing of scheme financed by NABARD by the Government during the year and non-taking up of some works.
26	41 Food Storage and Warehousing	7.13 (48)	Due to utilising provision towards payment of fertilizer subsidy to SIMFED under MH 2401 and non-completion of work.
27	43 Rural Development	41.63 (28)	Due to regularization of excess expenditure under other sector of the grant for which supplementary provision was not ultimately provided by Government.
28	44 Irrigation and Flood Control	196.42 (39)	Due to NABARD being a continuous scheme, the unspent balance had been spilled over to the next fiscal.
29	48 Roads and Bridges	3769.65 (49)	Partly due to non-receipt of expenditure statement from the Ministry of Surface Transport due to which book adjustment for construction of roads could not be carried out. Reasons for bulk of the savings were not intimated.
30	51 Secretariat Economic Services	233.82 (26)	Due to meeting up the expenditure meant for Border Road Area Development Programme from the Revenue Section.
31	53 Loans to Government Servants	88.00 (73)	Due to change of policy of Government to provide HBA and MCA through Financial Institutions and Banks.

**APPENDIX - VI**

*(Ref: Paragraph No.2.3.13)*

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

Sl. No.	Grant No and Head of Account	Total grant (original plus Supplementary)	Actual expenditure	Excess	Amount of re- appropriation
		<i>(Rupees in lakh)</i>			
1	<b>26 – Urban Development</b> 01 Capital Development 001 Direction and Administration	45.73	47.42	1.69	0.45

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

Sl. No.	Grant No and Head of Account	Total grant (original plus supplementary)	Actual expenditure	Actual savings	Amount of appropriation
		(Rupees in lakh)			
(1)	(2)	(3)	(4)	(5)	(6)
1	<b>13 – Treasury &amp; Accounts Administration</b> 096 Pay & Accounts Office 43 East District	122.18	117.99	4.19	6.10
2	<b>14 – Police</b> (i) 003 Education and Training 41 Police Training Centre (ii) 114 Wireless and Computers 53 Police Wireless Branch	52.85 163.75	49.66 154.25	3.19 9.5	7.00 10.27
3	<b>19 – Pension and Other Retirement Benefits</b> (i) 102 Commuted Value of Pensions (ii) 105 Family Pension	350.00 650.00	308.86 486.30	41.14 163.70	41.96 168.56
4	<b>21 – Education</b> 107 Teachers Training 49 Teachers Training Institute	30.47	24.01	6.46	10.50
5	<b>22 – Sports and Youth affairs</b> 001 Direction and administration	76.91	74.91	2.00	3.80
6	<b>24 – Medical and Public Health</b> (i) 44 Namchi Hospital (ii) 800 Other Expenditure 46 Centralised Purchase of Dietary Materials (iii) 103 Primary Health Centre 55 North District (iv) 112 Public Health Education 80 Health Campaign	186.50 79.00 43.85 44.45	185.65 76.58 40.89 40.67	0.85 2.42 2.96 3.78	2.95 2.75 3.50 8.04
7	<b>25 – Water Supply and Sanitation</b> (i) 62 South District (ii) 101 Urban Water Supply Programme 70 Maintenance of other Bazar WS Scheme (iii) 4215 Capital Outlay On Water Supply and Sanitation 102 Rural Water Supply	74.55 355.50 2358.98	65.67 330.10 1229.62	8.88 25.40 1129.36	10.70 29.02 1164.29
8	<b>27 – Information and Publicity</b> 109 Photo Services	12.60	10.14	2.46	3.47
9	<b>28 – Social Security and Welfare</b> 02 Social Welfare 001 Direction and Administration 40 Social Welfare Department	38.03	32.35	5.68	11.46
10	<b>31 – Relief on account of Natural Calamities</b> (i) 02 Flood, Cyclones, etc. 101 Gratuitous Relief (ii) 800 Other Expenditure 72 Other works	50.00 848.20	47.36 32.17	2.64 816.03	7.95 325.98
11	<b>34 – Agriculture</b> (i) 107 Plant Protection 45 Establishment (ii) 108 Commercial Crops 64 Development of Other Commercial Crops	41.21 66.50	24.83 62.49	16.38 4.01	19.36 6.50
12	<b>35 – Soil and Water Conservation</b> 41 Agriculture Department	105.16	100.28	4.88	7.26
13	<b>41 – Food Storage and Ware Housing</b> 46 One time assistance for 100 per cent disposal of pending cases in State Commissions	15.91	6.91	9.00	15.82
14	<b>43 – Rural Development</b> 4515 Capital outlay on other Rural development Programme 101 Panchayat Raj	100.00	58.37	41.63	43.20

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

Sl. No.	Grant No and Head of Account	Total grant (original plus supplementary)	Actual expenditure	Excess	Amount of re-appropriation
		<i>(Rupees in lakh)</i>			
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1	<b>14 Police</b> (i) 101 Criminal Investigation and Vigilance 43 Crime Investigation Branch (ii) 109 District Police 50 East District	64.85  375.80	66.88  381.91	2.03  6.11	7.55  12.06
2	<b>17 Public Works (Buildings)</b> 4202 Capital outlay on Education, Sports, Art and Culture 201 Elementary Education	1231.00	1312.52	81.52	121.78
3	<b>25 Water Supply and Sanitation</b> 01 Water Supply 001 Direction and Administration 40 Public Health Engineering	158.75	160.58	1.83	7.02
4	<b>34 Agriculture</b> 113 Agriculture Engineering 47 Establishment	26.68	36.97	10.29	10.84
5	<b>41 Food Storage and Warehousing</b> 01 Food 001 Direction and Administration	133.28	159.95	26.67	27.42
6	<b>42 Co-operation</b> 001 Direction and Administration 46 Mangan (North)	10.78	13.21	2.43	2.86
7	<b>45 Power</b> (i) 001 Direction and Administration 56 West District (ii) 4801 Capital Outlay on Power Projects 66 Miscellaneous Distribution Schemes	88.89  15.00	104.66  574.42	15.77  559.42	18.00  560.00

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

Sl. No.	Grant No and Head of Account	Total grant (original plus supplementary)	Actual expenditure	Amount of re-appropriation
		<i>(Rupees in lakh)</i>		
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>
1	<b>3 Administration of Justice</b> 2014 Administration of Justice 105 Civil and Session Courts 40 District and Session Court East and North	89.20	56.58	1.90
2	<b>17 Public Works (Building )</b> 4059 Capital outlay on Public Works 72 Prison Works	360.23	331.57	5.66
3	<b>18 Other Administrative Services</b> 107 Home guards (Expenditure to be reimbursed by GOI)	28.55	25.84	4.50
4	<b>21 Education</b> 45 Junior Schools	401.00	397.38	0.03
5	<b>23 Art and Culture</b> (i) 001 Direction and Administration (ii) 102 Promotion of Art and Culture	36.28 96.88	30.60 88.21	1.07 3.27
6	<b>24 Medical and Public Health</b> 42 Gyalshing Hospital	73.50	72.10	4.50
7	<b>32 Other Social Services</b> 31 Grants-in-aid	34.60	32.77	2.20
8	<b>42 Co-operation</b> 43 Gyalshing West	15.25	13.81	0.31
9	<b>48 Roads and Bridges</b> 64 Chief Engineer (Mechanical) Establishment	133.31	129.86	3.80

**APPENDIX - VII**

*(Ref: Paragraph No.2.3.15)*

**Statement showing trend of recoveries and credits**

Sl. No.	Grant Number and Name of Grant	Budget Estimates	Actuals	Actuals compared with Budget Estimates More(+) / Less(-)
		<i>( Rupees in lakh)</i>		
1	<b>17 Public works</b>	50.00	92.67	(+) 42.67
	(i) Buildings	100.00	36.32	(-) 63.68
2	<b>31 Relief on account of Natural Calamities</b>	900.00	607.03	(-) 292.97
3	<b>39 Forestry and Wildlife</b>	150.00	69.15	(-) 80.85
4	<b>44 Irrigation and Flood Control</b>	60.00	76.01	(+) 16.01
5	<b>48 Roads and Bridges</b> (Rural Development Department)	50.00	115.98	(+) 65.98
	<b>TOTAL</b>	<b>1310.00</b>	<b>997.16</b>	<b>(-) 312.84</b>

**APPENDIX - VIII**

*(Ref: Paragraph No. 6.6.27)*

**Statement showing incorrect determination of turnover**

Name of the Dealer	Period of assessment	Deduction of IT at source	GTO calculated in a reverse way taking IT amount only	All corresponding turn over in which no ST deduction exist	Thus TTO for ST should have been	TTO Shown	Difference TTO escaping ST would be
M/s Deo Karna Das Pawan Kumar	1997-98	1,26,656	42,21,867	8,800	42,13,067	39,03,831	3,09,236
M/s S.K. Enterprise	1997-98	2,33,185	77,72,833	26,10,733	51,62,100	41,40,678	10,21,422
	1998-99	2,30,246	76,74,867	Nil	77,72,833	73,53,589	3,21,278
M/s. Baliram and Sons	1994-95	17,224	5,74,149	Nil	5,74,149	1,50,664	4,23,485
	1995-96	1,40,053	46,68,419	1,12,634	45,55,785	18,88,052	26,67,733
	1996-97	4,736	57,880	20,267	1,37,613	69,340	68,273
M/s Goyal Sales Agency	1993-94	1,92,672	64,22,400	Nil	64,22,400	63,55,005	67,395
	1994-95	1,50,159	50,05,300	50,616	64,566	50,05,300	2,83,312
	1995-96	1,85,985	61,99,500			61,34,934	1,67,534
M/s Tulshi Enterprises	1997-98	1,86,118	62,03,933	Nil	62,03,933	56,27,273	5,76,660
<b>TOTAL</b>					<b>4,61,82,114</b>	<b>4,01,77,820</b>	<b>59,06,328</b>

**APPENDIX - IX**

(Ref: Paragraph No. 6.6.43)

**Statement showing details of sale and purchase of goods not covered under SST Registration**

Name of the Dealer	Name of Goods stated in the CST & SST certificate of registration	Other goods, not covered by certificate of registration, sold and rate of tax	Date /Month from which the other goods, not covered by certificate of registration, were sold by the dealer	Amount of other goods sold (Rs.)	Minimum Penalty + Fine (Rs.10,000/- + fine @ Rs.100/- per day) (Rs)
M/s Mittal Trading Co,	Medical Equipments, Hardware, Stationary, Scientific Instruments, Glass Apparatus (Utensil) (@8%)	Drugs and Medicine (@ 3%)	4/89 to 31.03.2001	46,90,649	4,48,000
M/s Amber Enterprise	Electronics, Electrical goods, Stationary, Paints, Motor Parts, Tyres, Furniture, Lubricant, Xerox (@6%, @8%, & @ 10%)	Some items not specified in the registration certificate assessed at the rate 3%.	4/95 to 31.3. 2001	58,02,474	2,29,000
M/s Rajeev Electronics	Radio, Watch & Electrical Goods (@8% & @10%)	Some items not specified in the registration certificate assessed at the rate 3%	4/92 to 31.3.2001	1,10,00,000	3,38,500
<b>TOTAL</b>				<b>2,14,93,123</b>	<b>10, 15,500</b>

APPENDIX -

(Ref: Para

Statement showing particulars of up-to given out of budget and loans outstanding Government companies and

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

Sl. No.	Sector and name of the Company	Paid-up-Capital* as at the end of the current year				
		State Government	Central Government	Holding Companies	Others	Total
I.	2.	3(a)	3(b)	3(c)	3(d)	3(e)
<b>A. Government Companies</b>						
<b>I. Consumer Industries</b>						
1	Sikkim Jewels Limited	443.56	-	-	-	443.56
2	Sikkim Time Corporation Limited (SITCO)	965.04	-	-	-	965.04
	<b>Sector wise Total</b>	<b>1408.60</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1408.60</b>
<b>II. General Financial and Trading Institutions</b>						
3	Sikkim Industrial Development and Investment Corporation Limited (SIDICO)	1737.00	-	-	636.80@	2373.80
	<b>Sector wise Total</b>	<b>1737.00</b>	<b>-</b>	<b>-</b>	<b>636.80</b>	<b>2373.80</b>
<b>III. Welfare</b>						
4	Scheduled Caste, Scheduled Tribe, Other Backward Class Development Corporation Limited.	78.60	32.18	-	-	110.78
	<b>Sector wise Total</b>	<b>78.60</b>	<b>32.18</b>	<b>-</b>	<b>-</b>	<b>110.78</b>
<b>IV. Tourism</b>						
5	Sikkim Tourism Dev. Corporation (STDC)	164.40	-	-	-	164.40
	<b>Sector wise Total</b>	<b>164.40</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>164.40</b>
	<b>Total A (All sector wise Government Companies)</b>	<b>3388.60</b>	<b>32.18</b>	<b>-</b>	<b>636.80</b>	<b>4057.58</b>
<b>B Working Statutory Corporations</b>						
<b>I. Financing</b>						
1.	(i) State Bank of Sikkim	53.38	-	-	-	53.38
	<b>Sector wise total</b>	<b>53.38</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>53.38</b>
<b>II. Miscellaneous</b>						
2.	Sikkim Mining Corporation (SMC)	391.50	344.00	-	-	735.50
3.	State Trading Corporation of Sikkim (STCS)	111.38	-	-	-	111.38
	<b>Sector wise total</b>	<b>502.88</b>	<b>344.00</b>	<b>-</b>	<b>-</b>	<b>846.88</b>
	<b>Total B (All sector wise Statutory Corporations)</b>	<b>556.26</b>	<b>344.00</b>	<b>-</b>	<b>-</b>	<b>900.26</b>
	<b>GRAND TOTAL (A+B)</b>	<b>3944.86</b>	<b>376.18</b>	<b>-</b>	<b>636.80</b>	<b>4957.84</b>
<b>C Non-working Government Companies</b>						
<b>I. Consumer Industries</b>						
	Sikkim Flour Mills Ltd.	27.90	-	-	-	27.90
	<b>Sector wise total</b>	<b>27.90</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>27.90</b>
<b>II. Animal Husbandry</b>						
5	Sikkim Livestock Processing and Development Corporation (SLPDC)	35.00	34.00	-	-	69.00
	<b>Sector wise total</b>	<b>35.00</b>	<b>34.00</b>	<b>-</b>	<b>-</b>	<b>69.00</b>
<b>III. Transport Department (SNT)</b>						
	Chanmari Workshop and Auto Mobiles Ltd.	30.00	-	-	-	30.00
	<b>Sector wise total</b>	<b>30.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30.00</b>
	<b>Total C (All non working Government companies.)</b>	<b>92.90</b>	<b>34.00</b>	<b>-</b>	<b>-</b>	<b>126.90</b>
<b>D Non-working Statutory Corporation</b>						
	Nil	-	-	-	-	-
	<b>Sector wise total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>GRAND TOTAL (C+D)</b>	<b>92.90</b>	<b>34.00</b>	<b>-</b>	<b>-</b>	<b>126.90</b>
	<b>GRAND TOTAL (A+B+C+D)</b>	<b>4037.76</b>	<b>410.18</b>	<b>-</b>	<b>636.80</b>	<b>5084.74</b>

\* The figures are based on Finance Accounts (except those relating to columns 3 (b) and 3 (d).

@ Note - Rs. 636.80 equity participation of IDBI was not taken in previous years Audit Report.

# Loans outstanding at the close of 2000-2001 represents long terms loan only.

**X**  
**graph No.8.2.4,8.2.7, 8.3.1, 8.7.5)**  
**date paid-up capital, budgetary outgo, loans**  
**as on 31 March 2001 in respect of**  
**Statutory Corporations**

Equity/loans received out of Budget during the year		Others loans received during the year	Loans # Outstanding at the close of 2000-2001			Debt equity ratio for 1999-2000 (previous year) 4(f) /3(e)
Equity	Loans		Govt.	Others	Total	
4(a)	4(b)	4(c)	4(d)	4(e)	4(f)	5.
30.00	-	-	36.13	-	36.13	0.08:1 (0.09:1)
-	-	-	-	-	-	-
<b>30.00</b>	-	-	<b>36.13</b>	-	<b>36.13</b>	-
244.50	-	-	202.87	-	202.87	0.09:1 (0.11:1)
<b>244.50</b>	-	-	<b>202.87</b>	-	<b>202.87</b>	<b>0.09:1 (0.11:1)</b>
78.60	-	-	-	-	-	-
<b>78.60</b>	-	-	-	-	-	-
44.80	-	-	-	-	-	-
<b>44.80</b>	-	-	-	-	-	-
<b>397.90</b>	-	-	<b>239.00</b>	-	<b>239.00</b>	<b>0.06:1 (0.07:1)</b>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
68.00	-	-	-	-	-	-
-	-	-	-	-	-	-
<b>68.00</b>	-	-	-	-	-	-
<b>68.00</b>	-	-	-	-	-	-
<b>465.90</b>	-	-	<b>239.00</b>	-	<b>239.00</b>	<b>0.05:1 (0.06:1)</b>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<b>465.90</b>	-	-	-	-	-	-
<b>465.90</b>	-	-	<b>239.00</b>	-	<b>239.00</b>	<b>0.05:1 (0.06:1)</b>

**APPENDIX -**  
(Ref: Paragraph  
Summarised financial results of Government  
for the latest year for which

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

Sl. No	Sector and name of Company/Corporation	Name of Department	Date of Incorporation	Period of accounts	Year in which accounts finalised	Net Profit (+) / Loss (-)	Net impact of Audit comments
1.	2.	3.	4.	5.	6.	7.	8.
<b>A. Working Government Companies</b>							
<b>I. Consumer Industries</b>							
1	Sikkim Jewels Limited (SJL)	Industries	July 1976	2000-2001	2001	(-) 24.75	-
2	Sikkim Time Corporation Limited (SITCO)	Industries	October 1976	1999-2000	2001	(+) 6.06	(-) 82.07
<b>Sector wise total</b>						(-) 18.69	
<b>II. General Financial and Trading Institutions</b>							
3	Sikkim Industrial Development and Investment Corporation Limited (SIDICO)	Industries	March 1977	2000-2001	2001	(+) 10.13	-
<b>Sector wise total</b>						(+) 10.13	-
<b>III. Welfare</b>							
4	Scheduled Caste, Scheduled Tribe, Other Backward Class Development Corporation Limited (SABCO)	Welfare	April 1996	1998-99	2000	(-) 25.97	(+) 0.17
<b>Sector wise total</b>						(-) 25.97	
<b>IV. Tourism</b>							
5	Sikkim Tourism Development Corporation	Tourism	February 1998	1999-2000	2001	(+) 3.28	(-) 31.63
<b>Sector wise Total</b>						(+) 3.28	
<b>Total (A – Working Government Companies)</b>						(-) 31.25	
<b>B. Working Statutory Corporation</b>							
<b>I. Financing</b>							
1	State Bank of Sikkim (SBS)	Finance	June 1960	1999-2000	2001	(-) 385.30	(-) 2871.53
<b>Sector wise total</b>						(-) 385.30	
<b>II. Miscellaneous</b>							
2.	Sikkim Mining Corporation (SMC)	Mines and Geology	February 1960	1998-99	2000	(-) 26.63	(-) 0.62
3	State Trading Corporation of Sikkim (STCS)	Finance	March 1972	1997-98	1999	(+) 19.91	(-) 4.07
<b>Sector wise total</b>						(-) 6.72	
<b>Total (B – Working Statutory Corporation)</b>						(-) 392.02	
<b>GRAND TOTAL (A+B)</b>						(-) 423.27	
<b>C Non-working Government Companies</b>							
<b>I. Consumer Industries</b>							
	Sikkim Flour Mills Limited (SFML)	Industries	July 1976	1994-95	1994	Nil	-
<b>Sector wise total</b>						Nil	-
<b>II. Animal Husbandry</b>							
	Sikkim Livestock Processing and Development Corporation Limited (SLPDC)	AH&VS	April 1998	1997-98	2001	(+) 2.21	(-) 13.51
<b>Sector wise total</b>						(+) 2.21	
<b>III. Transport Department (SNT)</b>							
	Chanmari Workshop and Auto Mobiles Ltd.	SNT	April 1988	1994-95	1997	(-) 14.19	-
<b>Sector wise total</b>						(-) 14.19	-
<b>Total (C – Non-working Government Companies)</b>						(-) 11.98	
<b>D Non-working Statutory Corporation</b>							
	Nil	-	-	-	-	-	-
<b>Sector wise total</b>						-	-
<b>GRAND TOTAL (C+D)</b>						(-) 11.98	
<b>GRAND TOTAL (A+B+C+D)</b>						(-) 435.25	

**XI**

Nos.8.4.1, 8.5.1,8.6.6, 8.7.8, 8.7.9)

**Companies and Statutory Corporations  
accounts were finalised**

Paid-up capital	Accumulated profit (+)/ Loss (-)	Capital employed* (A)	Total Return on capital employed	Percentage of total return on capital employed	Arrears of accounts in terms of years
9.	10.	11.	12.	13.	14
499.65	(+) 64.74	669.31	-	-	-
957.54	(+) 594.72	1198.20	8.83	0.74	1 year
<b>1457.19</b>	<b>(+) 659.46</b>	<b>1867.51</b>	<b>8.83</b>	<b>0.74</b>	-
1554.30	(-) 1073.53	1889.47	22.12	1.17	-
<b>1554.30</b>	<b>(-) 1073.53</b>	<b>1889.47</b>	<b>22.12</b>	<b>1.17</b>	-
190.68	(-) 57.79	693.03	-	-	2 years
<b>190.68</b>	<b>(-) 57.79</b>	<b>693.03</b>	-	-	-
231.12	(+) 3.51	372.63	3.28	0.88	1 year
<b>231.12</b>	<b>(+) 3.51</b>	<b>372.63</b>	<b>3.28</b>	<b>0.88</b>	-
<b>3433.29</b>	<b>(-) 468.35</b>	<b>4822.64</b>	<b>34.23</b>	<b>0.71</b>	-
-	-	-	-	-	-
58.38	(-) 1941.34	9610.24	-	-	1 year
<b>58.38</b>	<b>(-) 1941.34</b>	<b>9610.24</b>	-	-	-
644.50	(-) 356.29	423.70	-	-	2 years
111.37	(+) 255.48	366.86	19.91	5.43	3 years
<b>755.87</b>	<b>(-) 100.81</b>	<b>790.56</b>	<b>19.91</b>	<b>2.52</b>	-
<b>814.25</b>	<b>(-) 2042.15</b>	<b>10400.80</b>	<b>19.91</b>	<b>0.19</b>	-
<b>4247.54</b>	<b>(-) 2510.50</b>	<b>15223.44</b>	<b>54.14</b>	<b>0.36</b>	-
60.16	(-) 12.76	84.50	--	-	6 years
<b>60.16</b>	<b>(-) 12.76</b>	<b>84.50</b>	<b>--</b>	<b>-</b>	-
69.00	(+) 6.57	199.64	2.21	1.11	3 years
<b>69.00</b>	<b>(+) 6.57</b>	<b>199.64</b>	<b>2.21</b>	<b>1.11</b>	-
0.20	(-) 1.53	69.00	-	-	6 years Closed w.e.f 12.1999
<b>0.20</b>	<b>(-) 1.53</b>	<b>69.00</b>	-	-	-
<b>129.36</b>	<b>(-) 7.72</b>	<b>353.14</b>	<b>2.21</b>	<b>0.63</b>	-
-	-	-	-	-	-
-	-	-	-	-	-
<b>129.36</b>	<b>(-) 7.72</b>	<b>353.14</b>	<b>2.21</b>	<b>0.63</b>	-
<b>4376.90</b>	<b>(-) 2518.22</b>	<b>15576.58</b>	<b>56.35</b>	<b>0.36</b>	-

\* 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 ) less accumulated losses.

**APPENDIX -**  
**(Ref: Para**  
**Statement showing subsidy received,**  
**which moratorium allowed and loans**  
**subsidy receivable and guarantees**

*{Figures in column 3 (a) to 7 are in 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*				
		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
1.	2.	3(a)	3(b)	3(c)	3(d)	4(a)	4(b)	4(c)	4(d)	4(e)
A.	<b>Working Government Companies</b> i) SC,ST, OBC Development Corporation Ltd. ii) SITCO						(1000.00)			(1000.00)
	<b>Total - A</b>						<b>1390.00</b>			<b>1390.00</b>
B	<b>Working Statutory Corporation</b> (i) State Bank of Sikkim						(800.00)			(800.00)
	<b>Total - B</b>						<b>800.00</b>			<b>800.00</b>
	<b>Grand Total (A+B)</b>						<b>2190.00</b>			<b>2190.00</b>

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

**XII**  
**graph No. 8.3.1, 8.7.5)**  
**guarantees received, waiver of dues, loans on**  
**converted into equity during the year and**  
**outstanding at the end of March 2001**

Waiver of dues during the year				Loans on which moratorium allowed	Loans converted into equity during the year
Loans repayment written off	Interest waived	Penal interest waived	Total		
5(a)	5(b)	5(c)	5(d)	6.	7.
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-

**APPENDIX - XIII**  
(Ref: Paragraph No. 8.2.7, 8.5.1)  
**Statement showing financial position of Statutory Corporations #**

<b>1. State Bank of Sikkim</b>			
<b>Particulars</b>	<i>(Rupees in crore)</i>		
	<b>1998-1999</b>	<b>1999-2000 (Provisional)</b>	<b>2000-2001</b>
<b>A. Liabilities</b>			Provisional figure not furnished
Paid up Capital	0.58	0.58	
Share application money	-	-	
Reserve funds and other reserves and surplus	9.48	9.48	
Deposits	43.97	141.25	
<b>Borrowings</b>	18.99	3.84	
i) others			
Other liabilities and provisions	8.32	10.02	
<b>TOTAL - A</b>	<b>81.34</b>	<b>165.17</b>	
<b>B. Assets</b>			
Cash and Bank Balances	22.78	100.18	
Investments	0.25	0.25	
Loans and Advances	13.44	15.05	
Net fixed assets	0.60	0.60	
Other assets	8.36	8.99	
Accumulated loss	15.56	19.41	
Miscellaneous expenditure	20.35	20.69	
<b>TOTAL - B</b>	<b>81.34</b>	<b>165.17</b>	
<b>C. Capital Employed*</b>	<b>59.83</b>	<b>96.10</b>	
<b>2. State Trading Corporation of Sikkim</b>			
<b>A. Liabilities</b>			
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			
<b>TOTAL A</b>			
<b>B. Assets</b>			
Gross Block	Provisional figures not furnished	Provisional figures not furnished	Provisional figures not furnished
Less: Depreciation			
Net fixed assets			
Current assets, loans and advances			
<b>TOTAL: B</b>			
<b>C. Capital employed**</b>			
<b>3. Sikkim Mining Corporation</b>			
<b>A. Liabilities</b>			
Paid up capital	6.45	Provisional figures not furnished	Provisional figures not furnished
Reserve and Surplus	--	--	
Borrowing	1.35		
i) Government			
Trade dues and Current Liabilities and provisions	0.71		
<b>TOTAL A</b>	<b>8.51</b>		
<b>B. Assets</b>			
Gross Block	1.80		
Less Depreciation	1.03		
Net fixed Assets	0.77		
Mine Development expenditure	2.90		
Current assets loans and advances	1.28		
Accumulated Losses	3.56		
<b>TOTAL B</b>	<b>8.51</b>		
<b>Capital Employed **</b>	<b>4.24</b>		

# Figures are based on Annual Accounts of the Corporations which differ from those in Appendix 2 based on Finance Accounts. The difference is under reconciliation.

\* 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 - XIV**

(Ref: Paragraph No.8.2.7, 8.5.1)

**Statement showing working results of Statutory Corporations**

<b>1. State Bank of Sikkim (SBS)</b>			
<b>Particulars</b>	<b>1998-1999</b>	<b>1999-2000 (Provisional)</b>	<b>2000-2001</b>
<i>(Rupees in crore)</i>			
1. Income			Provisional figure not furnished
a) Interest on loans	2.65	3.74	
b) Other income	0.48	0.56	
<b>Total-1</b>	<b>3.13</b>	<b>4.30</b>	
2. Expenses			
a) Interest on long-term and short-term loans	2.83	4.14	
b) Provision for non-performing assets	-	-	
c) Other expenses	3.70	3.98	
<b>Total-2</b>	<b>6.53</b>	<b>8.12</b>	
3. Profit+)/Loss (-) before tax (1-2)	(-) 3.40	(-) 3.82	
4. Prior period adjustments	1.14	-	
5. Provision for tax	-	-	-
6. Profit (+)/Loss (-) after tax	(-) 4.54	(-) 3.82	
7. Other appropriation	-	-	
8. Amount available for dividend	-	-	
9. Dividend paid/payable	-	-	
10. Total return on Capital employed	-	-	
11. Percentage of return on Capital employed	-	-	
<b>2. Sikkim Mining Corporation (SMC)</b>			
<b>Particulars</b>	<b>1998-1999</b>	<b>1999-2000</b>	<b>2000-2001</b>
1. Income			Provisional figure not furnished
a) Sales of concentrates	1.14	Provisional figures not received	
b) Other income	0.01		
c) Increase (+)/Decrease (-) in stock of concentrates	(+) 0.06		
<b>Total-1</b>	<b>1.21</b>		
2. Expenses			
a) Establishment charges	0.74		
b) Manufacturing expenses	0.46		
c) Other expenses	0.29		
<b>Total-2</b>	<b>1.49</b>		
3. Profit (+)/Loss (-) before tax	(-) 0.28		
4. Provision before tax	-		
5. Prior period adjustment	-		
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	-		
<b>3. State Trading Corporation of Sikkim (STCS)</b>			
<b>Particulars</b>	<b>1998-1999</b>	<b>1999-2000</b>	<b>2000-2001</b>
a) Income			Provisional figure not furnished
i) Sale of trading goods	Provisional figure not furnished	Provisional figure not furnished	
ii) Other income			
iii) Increase (+)/Decrease (-) in stock			
<b>Total-a</b>			
b) Expenses			
i) Establishment charges			
ii) Purchase of trading goods			
iii) Other expenses			
<b>Total-b</b>			
Profit (+)/Loss (-) before tax			
4. Provision for tax			
5. Prior period adjustment			
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			

APPENDIX – XV

(Ref: Paragraph No. 8.6.5)

Statement showing operational performance of Statutory Corporations

Sl. No.	Particulars	1998-1999	1999-2000 (Provisional)	2000-2001 (Provisional)
	<b>State Bank of Sikkim</b>			
1	Earning per share (Rs.)	Not furnished by the Bank		
2	Number of Branches	21	22	22
3	Number of Employees	317	310	298
4	Profit per Employee (Rs. in lakh)	(-) 0.80	(-) 1.24	(-) 0.67
5	Deposits (Rs. in crore)			
	Government	0.24	81.80	73.35
	Others	43.73	59.45	83.91
	<b>TOTAL</b>	<b>43.97</b>	<b>141.25</b>	<b>157.26</b>
6	Advances (including bills)			
	Government	-	-	-
	Other	13.44	15.05	16.88
	<b>TOTAL</b>	<b>13.44</b>	<b>15.05</b>	<b>18.88</b>
7	Debts written off	NIL	NIL	Nil
	<b>Sikkim Mining Corporation</b>			
1	Total mining area in possession	27 (Hec.)	27 (Hec.)	27(Hec.)
2	Mining area excavated	Not furnished by the Corporation		
3	Number of Employees	227	243	--
1	Installed capacity			
	(a) Ore	100 TPD	100 TPD	100 TPD
	(b) Waste Rock	NIL		
	(c) Others	NIL		
	<b>TOTAL</b>	<b>100 TPD</b>	<b>100 TPD</b>	<b>100 TPD</b>
2	Targets			
	(a) Ore	20000 MT	16700 MT	2340MT
	(b) Waste Rock	NIL	NIL	NIL
	(c) Others	NIL	NIL	NIL
	<b>TOTAL</b>	<b>20000 MT</b>	<b>16700 MT</b>	<b>2340MT</b>
3	Actual Production of waste Rock			
	(a) Own	3422 MT	1751 MT	1871MT
	(b) Contractual	NIL	NIL	
	<b>TOTAL</b>	<b>3422 MT</b>	<b>1751 MT</b>	<b>1871MT</b>
4	Actual production	15438 MT	15901MT	22018MT
5	Percentage of capacity utilisation	51.46	53	73
6	Production of by products if any			
	(i) Targets (MT)	NIL	NIL	NIL
	(ii) Production (MT)	NIL	NIL	NIL
	(iii) Capacity utilisation in per cent	NIL	NIL	NIL

**APPENDIX – XVI**

*(Referred to in paragraph No. 8.11.1)*

**Statement showing the Department wise outstanding Inspection Reports (IRs)**

Sl. No.	Name of Department (Administrative Department )	No. of PSUs	No. of outstanding I.R	No. of outstanding paragraphs	Years from which paragraphs outstanding
1	Industries	03	22	65	1979-1980
2	AH and VS	01	01	09	2001-2002
3	SNT	02	15	60	1981-1982
4	Welfare	01	04	12	1999-2000
5	Finance	02	14	108	1987-1988
6	Mines and Geology	01	02	05	1998-1999
	<b>TOTAL</b>		<b>58</b>	<b>259</b>	

**APPENDIX – XVII**

*(Referred to in paragraph No. 8.11.2)*

**Statement showing the Department wise draft Paragraphs/Reviews reply to which are awaited**

Sl. No.	Name of Department	No. of draft paragraphs	No. of reviews	Period of issue
1	STCS	01	NIL	13 June 2001