

APPENDIX-I

(Reference: Paragraph 1.1: Page 1)

Part A-Government Accounts

1. *Structure:*

The accounts of the State Government are kept in three parts (i) Consolidated Fund (ii) Contingency Fund and (iii) Public Account.

Part I: Consolidated Fund

All receipts of the State Government from revenues, loans and recoveries of loans go into the Consolidated Fund of the State constituted under Article 266 (1) of the Constitution of India. All expenditure of the Government is incurred from this Fund from which no amount can be withdrawn without authorisation from the State Legislature. This part consists of two main divisions, namely, Revenue Account (Revenue Receipts and Revenue Expenditure) and Capital Account (Capital Receipts, Capital Expenditure, Public Debt and Loans, etc.)

Part II: Contingency Fund.

The Contingency Fund created under Article 267(2) of the Constitution of India is in the nature of an imprest placed at the disposal of the Governor of the State to meet urgent unforeseen expenditure pending authorization from the State Legislature. Approval of the State Legislature is subsequently obtained for such expenditure and for transfer of equivalent amount from the Consolidated Fund to Contingency Fund. The corpus of this Fund authorised by the Legislature during the year was Rs 200 crore.

Part III: Public Account

Receipts and disbursements in respect of small savings, provident funds, deposits reserve funds, suspense remittances, etc., which do not form part of the Consolidated Fund are accounted for in Public Account and are not subject to vote by the State Legislature.

2. *Form of Annual Accounts*

The accounts of the State Government are prepared in two volumes viz., the Finance Accounts and the Appropriation Accounts. The Finance Accounts present the details of all transactions pertaining to both receipts and expenditure under appropriate classification in the Government accounts. The Appropriation Accounts present the details of expenditure by the State Government vis-à-vis the amounts authorised by the State Legislature in the budget grants. Any expenditure in excess of the grants requires regularisation by the Legislature.

Part B- List of terms used in the Chapter-1 and basis for their calculation

Terms	Basis for calculation
Buoyancy of a parameter	$\frac{\text{Rate of Growth of the parameter}}{\text{GSDP Growth}}$
Buoyancy of a parameter (X) with respect to another parameter (Y)	$\frac{\text{Rate of Growth of the parameter (X)}}{\text{Rate of Growth of the parameter (Y)}}$
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 1996-97) Amount of 2001-02)-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)	$\text{Interest Payment} / [(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities}) / 2] * 100$
Interest spread	GSDP growth – Weighted interest rates
Interest received as <i>per cent</i> to Loans Advanced	$\text{Interest Received} / [(\text{Opening balance} + \text{Closing balance of Loans and Advances}) / 2] * 100$
Revenue Deficit	Revenue Receipt – Revenue Expenditure
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit – Interest Payments
Balance from Current Revenue (BCR)	Revenue Receipt <u>minus</u> all Plan grants and Non-Plan Revenue Expenditure excluding debits under 2048-Appropriation for Reduction or Avoidance of Debt.

SIKKIM								Average
	97-98	98-99	99-2k	2000-01	2001-02	2002-03	Trend	
Revenue Receipts	1299.47	1440.66	1511.83	862.60	1807.18	2080.52	7.32	
Tax Revenue	36.50	46.76	49.07	65.39	80.39	105.53	22.91	69
Taxes on Sales, Trade, etc.	12.71	13.06	13.64	24.50	34.97	41.42	30.99	
State Excise	10.81	11.86	13.39	17.61	17.59	22.45	15.72	
Taxes on Vehicles	1.54	1.51	1.69	1.54	1.97	2.35	8.38	
Other Taxes	11.44	20.33	20.35	21.74	25.86	39.31	22.00	
Non-Tax Revenue	929.83	1020.91	1042.75	289.02	1128.21	1315.84	2.17	959
State's share of Union taxes and duties	79.91	92.21	99.54	72.20	84.83	77.20	-2.10	85
Grants-in-aid from GOI	253.24	280.78	320.47	435.99	513.75	581.95	19.66	427
Revenue Receipts	1299.48	1440.66	1511.83	862.60	1807.18	2080.52	7.32	
Recoveries of Loans and Advances	0.72	0.92	1.07	1.46	1.14	1.28	11.57	
Public Debt Receipts	61.75	95.54	146.73	69.12	91.37	78.53	0.90	
Revenue expenditure	1258.19	1495.60	1509.97	763.31	1664.25	1882.62	4.84	
Plan	116.32	159.77	134.60	155.93	192.67	248.03	13.70	
Non-Plan	1141.86	1335.83	1375.37	607.38	1471.58	1634.59	3.69	
General Services	986.90	1127.77	1143.87	406.01	1254.02	1405.75	3.05	
Interest Payments	40.94	52.47	67.92	78.67	84.16	89.53	16.94	
Social Services	143.45	212.21	196.26	192.49	226.67	238.74	8.10	
Economic Services	127.84	155.63	169.84	164.81	183.56	238.13	10.76	
Grants-in-aid and Contributions	3.08	2.17	3.49	8.39	12.07	7.80	35.65	
Capital Expenditure	107.23	91.76	94.34	150.92	210.73	208.98	19.72	
Plan	107.23	91.76	94.34	150.92	210.73	208.98	19.72	
Non-Plan	0.00	0.00	0.00	0.00	0.00	0.00		
General Services	6.59	4.60	3.87	4.45	8.14	11.49	14.15	
Social Services	33.06	29.72	36.18	50.32	73.44	83.66	24.56	
Economic Services	67.58	57.44	54.29	96.15	129.15	113.83	17.38	
Loans and Advances	1.80	1.08	1.14	0.33	0.19	0.06	-48.84	
Total Expenditure	1367.22	1588.44	1605.45	914.56	1875.17	2091.66	6.07	
Repayment of Public Debt	27.10	32.99	14.02	32.66	34.20	40.35	8.78	
Appropriation to Con. Fund	0.50	0.00	0.00	0.00	0.00	0.00	0.00	
Total Disbursement in CFI	1394.82	1621.43	1619.47	947.22	1909.37	2132.01	6.11	
Revenue Deficit	41.28	-54.94	1.86	99.29	142.93	197.90	2.48	
Fiscal Deficit	-67.03	-146.86	-92.55	-50.50	-66.85	-9.86	-73.32	
Primary Deficit	-26.09	-94.39	-24.63	28.17	17.31	79.67	1.23	
GSDP	651.06	781.84	840.03	976.34	1072.37	1152.73	964.66	
Outstanding Debt (year	356.69	503.67	676.34	729.37	806.06	867.68	716.62	

Appendices to Audit Report for the year ended 31 March 2003.

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ANNUAL GROWTH RATES								
Revenue Receipts		10.87	4.94	-42.94	109.50	15.13	7.32	
Tax Revenue		28.11	4.94	33.26	22.94	31.27	22.91	
GSDP		20.09	7.44	16.23	9.84	7.49	11.96	
DEBT		41.21	34.28	7.84	10.51	7.64	18.47	
REXPENDITURE		18.87	0.96	-49.45	118.03	13.12	4.84	
WEIGHTED INTEREST RATES		12.20	11.51	11.19	10.96	10.70	11.31	
TAX BUOYANCY		1.40	0.66	2.05	2.33	4.17	1.92	
REVENUE BUOYANCY		0.54	0.66	-2.65	11.13	2.02	0.61	
DEBT BUOYANCY		2.05	4.61	0.48	1.07	1.02	1.54	
Debt/Revenue Buoyancy		3.79	4.37	1.59	-0.24	0.07	2.52	
RExp Buoyancy with GSDP		0.94	0.13	-3.05	12.00	1.75	0.40	
RExp Buoyancy with RR		1.74	0.19	1.15	1.08	0.87	0.66	
Sales Tax	34.82	27.93	27.80	37.47	43.50	39.25	30.99	
Excise Duties	29.62	25.36	27.29	26.93	21.88	21.27	15.72	
Others	35.56	46.71	44.92	33.45	34.62	39.48	20.58	
REVENUE SHARE								
Own Tax	2.81	3.25	3.25	7.58	4.45	5.07	4.72	14.53
Own Non Tax	71.55	70.86	68.97	33.51	62.43	63.25	59.80	-4.79
Central Tax Transfers	6.15	6.40	6.58	8.37	4.69	3.71	5.95	-8.78
Grants in aid	19.49	19.49	21.20	50.54	28.43	27.97	29.53	11.50
R EXPENDITURE								
General Services	78.44	75.41	75.75	53.19	75.35	74.67	70.87	
Interest Payments	3.25	3.51	4.50	10.31	5.06	4.76	5.63	
social Services	11.40	14.19	13.00	25.22	13.62	12.68	15.74	
Economic Services	10.16	10.41	11.25	21.59	11.03	12.65	13.38	
RE as % to TE	92.03	94.16	94.05	83.46	88.75	90.01	90.59	
RE as % of RR	96.82	103.81	99.88	88.49	92.09	90.49	105.69	
Revenue Receipts	1299.47	1440.66	1511.83	862.60	1807.18	2080.52	1540.56	
Own Tax Revenue								
Taxes on Sales, Trade, etc.	12.71	13.06	13.64	24.50	34.97	41.42	25.52	
State Excise	10.81	11.86	13.39	17.61	17.59	22.45	16.58	
Other Taxes	12.98	21.84	22.04	21.87	27.83	41.66	27.05	
Revenue expenditure	1258.19	1495.60	1509.97	763.31	1664.25	1882.62	1463.15	
RExp Buoyancy with GSDP	0.00	0.94	0.13	-3.05	12.00	1.75	0.40	
TAX BUOYANCY		1.40	0.66	2.05	2.33	4.17	1.92	
REVENUE BUOYANCY		0.54	0.66	-2.65	11.13	2.02	0.61	
Debt/Revenue Buoyancy		3.79	4.37	1.59	-0.24	0.07	2.52	
Sales Tax/GSDP	0.02	0.02	0.02	0.03	0.03	0.04	0.03	
Own Tax/GSDP	0.06	0.06	0.06	0.07	0.07	0.09	0.07	
Revenue/GSDP	2.00	1.84	1.80	0.88	1.69	1.80	1.60	

RE/GSDP	1.93	1.91	1.80	0.78	1.55	1.63	1.52	
TE/GSDP	2.10	2.03	1.91	0.94	1.75	1.81	1.67	
Debt/GSDP	0.55	0.64	0.81	0.75	0.75	0.75	0.74	
Revenue Deficit/Fiscal Deficit	-0.62	0.37	-0.02	-1.97	-2.14	-20.07	-0.03	
Capital Exp/Fiscal Deficit	-159.97	-62.48	-101.93	-298.85	-315.23	-2119.47	-26.90	
Loans & Advances/FD	-2.69	-0.74	-1.23	-0.65	-0.28	-0.61		
FISCAL HEALTH INDEX								
Revenue Buoyancy	0.00	0.54	0.66	-2.65	11.13	2.02	0.61	
Tax Buoyancy	0.00	1.40	0.66	2.05	2.33	4.17	1.92	
Revenue Receipts/GSDP	2.00	1.84	1.80	0.88	1.69	1.80	1.60	
Own Tax/GSDP	5.61	5.98	5.84	6.70	7.50	9.15	7.20	
Sales Tax/GSDP	1.95	1.67	1.62	2.51	3.26	3.59	2.65	
DE/TE	0.27	0.29	0.28	0.55	0.33	0.32	0.35	
CE/TE	0.08	0.06	0.06	0.17	0.11	0.10	0.10	
OR/RE	0.77	0.71	0.72	0.46	0.73	0.75	0.68	
IP/RR (INV)	31.74	27.46	22.26	10.96	21.47	23.24	21.08	
IP (RE) (INV)	30.73	28.50	22.23	9.70	19.77	21.03	20.25	
CEL/TE	0.08	0.06	0.06	0.17	0.11	0.10	0.10	
Byoyancy with RR (INV)		0.58	5.14	-0.10	0.93	1.15	1.51	
Plan/TE	0.16	0.16	0.14	0.34	0.22	0.22	0.21	
RE/RR (INV)	0.01	0.01	0.01	0.01	0.01	0.01	0.01	
RD/GSDP	0.06	-0.07	0.00	0.10	0.13	0.17	0.00	
FD/GSDP	-0.10	-0.19	-0.11	-0.05	-0.06	-0.01	-0.08	
PD/GSDP	-0.04	-0.12	-0.03	0.03	0.02	0.07	0.00	
RD/FD (INV)	-1.62	2.67	-49.76	-0.51	-0.47	-0.05	-29.55	
Fiscal Liabilities/NSDP (IN)	1.83	1.55	1.24	1.34	1.33	1.33	1.35	
Byuoyancy (INV)		0.49	0.22	2.07	0.94	0.98	0.65	
Buoyanct RR (INV)		0.26	0.23	0.63	-4.08	14.32	0.40	
NSDP-Interest Spread		7.89	-4.07	5.03	-1.13	-3.20	0.65	
RR/FL		2.86	2.24	1.18	2.24	2.40	2.18	
OR/FL	2.71	2.12	1.61	0.49	1.50	1.64	1.47	
General services/TE	72.66	71.29	71.49	44.88	67.31	67.76	64.54	-2.78
Interest Payments/TE	2.99	3.30	4.23	8.60	4.49	4.28	4.98	10.25
Social services/TE	12.91	15.23	14.48	26.55	16.00	15.41	17.54	4.80

Economic Services/TE	14.29	13.41	13.96	28.53	16.68	16.83	17.88	6.44
Loans & Advances/TE	0.13	0.07	0.07	0.04	0.01	0.00	0.04	-51.77
TE Growth	0.00	16.18	1.07	-43.03	105.04	11.55	6.07	
TE Buoyancy GSDP	0.00	0.81	0.14	-2.65	10.68	1.54	0.51	
TE Buoyancy RR	0.00	1.49	0.22	1.00	0.96	0.76	0.83	
RR/TE		0.91	0.94	0.94	0.96	0.99	0.95	
Plan Exp	223.55	251.53	228.94	306.85	403.40	457.01	329.55	16.30
Social services	176.51	241.93	232.44	242.81	300.11	322.40	267.94	11.16
Economic Services	195.42	213.07	224.13	260.96	312.71	351.96	272.57	12.89
RR/RE		0.96	1.00	1.13	1.09	1.11	1.06	
CE	107.23	91.76	94.34	150.92	210.73	208.98	151.35	19.72
TE	1365.42	1587.36	1604.31	914.23	1874.98	2091.60	1614.50	6.09
General services	993.49	1132.37	1147.74	410.46	1262.16	1417.24	1073.99	3.11
Interest Payments	40.94	52.47	67.92	78.67	84.16	89.53	74.55	16.94
Loans & Advances	1.80	1.08	1.14	0.33	0.19	0.06	0.56	-48.84
Own Resources	966.33	1067.67	1091.82	354.41	1208.60	1421.37	1028.77	3.42
		10.49	2.26	-67.54	241.02	17.60	10.57	
Table-1								
Revenue Receipts		1440.66	1511.83	862.60	1807.18	2080.52	1540.56	
Rate of Growth		10.87	4.94	-42.94	109.50	15.13	7.32	
Revenue Receipt/GSDP		184.27	179.97	88.35	168.52	180.49	159.70	
Revenue Buoyancy		0.54	0.66	-2.65	11.13	2.02	0.61	
Table-2								
Own Taxes		3.25	3.25	7.58	4.45	5.07	4.72	
Non-Tax Revenue		70.86	68.97	33.51	62.43	63.25	59.80	
Central tax Transfers		6.40	6.58	8.37	4.69	3.71	5.95	
Grants-in aid		19.49	21.20	50.54	28.43	27.97	29.53	
Table-3								
Own Taxes		22.91	1.92	7.20	4.72	14.53		
Non-Tax Revenue		2.17	0.18	99.45	59.80	-4.79		
Central tax Transfers		-2.10	-0.18	8.83	5.95	-8.78		
Grants-in aid		19.66	1.64	44.22	29.53	11.50		
Table-4								
Total Expenditure		1588.44	1605.45	914.56	1875.17	2091.66	1615.06	
Rate of Growth		16.18	1.07	-43.03	105.04	11.55	6.07	
TE/GSDP		203.17	191.12	93.67	174.86	181.45	167.42	
Expenditure Buoyancy		90.70	94.17	94.32	96.37	99.47	95.01	
GSDP		0.81	0.14	-2.65	10.68	1.54	0.51	
Revenue Receipts		1.49	0.22	1.00	0.96	0.76	0.83	
Table -5								
General Services		67.85	67.04	35.36	62.13	63.05	59.58	
Interest Payments		3.30	4.23	8.60	4.49	4.29	4.98	
Social Services		15.23	14.48	26.55	16.03	15.41	17.54	
Economic Services		13.41	13.96	28.53	16.68	16.83	17.88	
Loans & Advances		0.07	0.07	0.04	0.01	0.00	0.04	

Table-6							
Revenue Expenditure		1495.60	1509.97	763.31	1664.25	1882.62	1463.15
Rate of Growth		18.87	0.96	-49.45	118.03	13.12	4.84
RE/GSDP		191.29	171.75	78.98	144.19	163.32	151.67
RE as % of TE		94.16	94.05	83.46	88.75	90.01	90.59
Buoyancy		103.81	99.88	88.49	92.09	90.49	105.69
GSDP		0.94	0.13	-3.05	12.00	1.75	0.40
Revenue Receipts		1.74	0.19	-10.01	1.08	0.87	0.66
Table-7							
Plan Expenditure		15.85	14.27	33.56	21.51	21.85	20.41
Capital Expenditure		5.78	5.88	16.51	11.24	9.99	9.37
Development Expenditure		28.66	28.46	55.10	32.71	32.24	33.49
Table-8							
General Services		1.95	102.87	64.56	-2.83	0.26	0.42
Interest Payments		17.01	7.73	4.98	10.26	1.42	2.32
Social Services		11.17	27.79	17.54	4.81	0.93	1.53
Economic Services		12.94	28.26	17.88	6.48	1.08	1.77
Loans & Advances		-44.97	0.06	0.04	-48.12	*	*
Table-9							
Revenue deficit		-54.94	1.86	99.29	142.93	197.90	2.48
Fiscal deficit		-146.86	-92.55	-50.50	-66.85	-9.86	-73.32
Primary Deficit		-94.39	-24.63	28.17	17.31	79.67	1.23
RD/GSDP		-7.03	0.22	10.17	13.33	17.17	0.26
FD/GSDP		-18.78	-11.02	-5.17	-6.23	-0.86	-7.60
PD/GSDP		-12.07	-2.93	2.89	1.61	6.92	0.13
RD/FD		37.41	-	-	-	-	-
Table-10							
Fiscal Liabilities		519	702	750	827	888	737
Rate of Growth		40.65	35.26	6.84	10.27	7.38	18.21
GSDP		66.37	83.57	76.84	77.15	77.02	76.43
Revenue Receipt		36.03	46.43	86.91	45.77	42.68	47.85
Own Resources		48.61	64.30	211.26	68.46	62.47	71.66
Debt Buoyancy							
GSDP		2.020	4.754	0.422	1.044	0.976	1.522
Revenue Receipt		3.742	7.138	*	0.094	0.487	2.488
Own resources		3.876	15.588	*	0.043	0.417	5.325
Table-11							
Weighted Interest Rate		11.82	11.13	10.84	10.65	10.50	10.99
GSDP Growth		20.12	7.42	16.19	9.84	7.56	11.96
Interest spread		8.31	-3.71	5.35	-0.82	-2.94	0.98

* Loans and Advances had a negative growth

APPENDIX – II

(Ref: Paragraph No 2.3.4 Page 20)

Statement showing unnecessary supplementary provision

(Rupees in lakh)

Sl No	Grant No and Name of Grant	Original provision	Supplementary provision	Total provision	Expenditure during the year	Savings
	Revenue					
1	2	3	4		5	6
1	18-Information & Public Relations	404.87	15.00	419.87	376.31	43.56
2	21-Judiciary	400.71	15.21	415.92	319.88	96.04
3	27-Motor Vehicles	95.36	5.67	101.03	94.98	6.05
4	30-Planning & Development	1397.40	8.41	1405.81	425.82	979.99
5	Public Service Commission	45.70	4.00	49.7	44.22	5.48
6	35-Roads & Bridges	3114.36	164.40	3278.76	2431.04	847.72
7	40-Sports & Youth Affairs	196.42	14.00	210.42	183.77	26.65
8	1-Agriculture	2239.64	40.53	2280.17	1648.37	631.80
9	3-Building & Housing	597.57	4.82	602.39	591.77	10.62
10	4-Co-operation	393.71	1.93	395.64	381.28	14.36
11	7-Education	13307.04	113.70	13420.74	12967.31	453.43
12	12-Food & Civil Supplies & Consumer Affairs	976.25	18.23	994.48	728.21	266.27
13	13-Forestry & Wildlife	2901.55	352.05	3253.6	2469.35	784.25
14	14-Health & Family Welfare	4360.13	180.00	4540.13	4077.85	462.28
	Capital					
15	31-Police	262.00	61.40	323.4	249.20	74.20
16	32-Power	6940.00	1015.00	7955	5432.40	2522.60
17	34-Public Health Engineering	2278.94	313.97	2592.91	1200.16	1392.75
18	35-Roads & Bridges	5357.93	259.56	5617.49	3376.02	2241.47
19	36-Rural Development	3250.00	330.00	3580	3133.62	446.38
20	40-Sports & Youth Affairs	943.00	74.60	1017.6	582.74	434.86
21	42-Urban Development & Housing	1098.00	539.50	1637.5	839.51	797.99
22	17-Industries	395.00	25.00	420	305.06	114.94
	Total	50955.58	3556.98	54512.56	41858.87	12653.69

APPENDIX-III

(Ref: Paragraph No. 2.3.7 Page 21)

Statement showing surrender less than actual savings

(Rupees in crore)

Sl. No.	Grant No	Name	Actual savings	Amount actually surrendered	Less Amount surrendered
1	2	3	4	5	6
REVENUE					
1	1	Agriculture	6.32	6.25	0.07
2	2	Animal Husbandry	0.45	0.39	0.06
3	3	Building & Housing	0.11	0.09	0.02
4	4	Co-operation	0.14	0.09	0.05
5	7	Education	4.53	1.98	2.55
6	11	Fisheries	0.18	0.13	0.05
7	12	Food & Civil Supply & Consumer Affairs	2.66	2.61	0.05
8	13	Forestry & Wildlife	7.84	7.56	0.28
9	14	Health & Family Welfare	4.62	4.33	0.29
10	16	Horticulture	1.23	1.19	0.04
11	21	Judiciary	0.96	0.72	0.24
12	25	Legislature	0.11	0.05	0.06
13	26	Mining & Geology	0.05	0.01	0.04
14	30	Planning & Development	9.80	8.81	0.99
15	31	Police	4.34	4.26	0.08
16	32	Power	0.70	0.42	0.28
17	34	Public Health Engineering	0.03	0.01	0.02
18		Public Service Commission	0.05	0.00	0.05
19	35	Roads & Bridges	8.48	0.23	8.25
20	36	Rural Development	0.53	0.33	0.20
		Total (Revenue)	53.13	39.46	13.67
CAPITAL					
1	7	Education	5.26	5.19	0.07
2	23	Land revenue	0.24	0.20	0.04
3	32	Power	25.23	22.55	2.68
4	34	Public Health Engineering	13.93	12.69	1.24
5	35	Roads & Bridges	22.41	15.87	6.54
6	39	Social welfare	0.88	0.24	0.64
7	40	Sports & Youth Affairs	4.35	4.00	0.35
8	42	Urban Development & Housing	7.88	5.67	2.21
		Total (Capital)	80.18	66.41	13.77
		Grand Total	133.31	105.87	27.44

APPENDIX – IV

(Ref : Paragraph No. 2.3.9 Page 21)

Statement showing surrender in excess of actual savings

(Rupees in lakh)

Sl. No	Grants No	Name	Actual savings	Amount actually Surrendered	Excess Amount Surrendered
REVENUE					
1	6	Ecclesiastical	4.82	10.17	5.35
2	8	Election	15.43	17.44	2.01
3	15	Home	1.55	2.03	0.48
4	17	Industries	00.09	14.83	14.74
5	42	Urban Development & Housing	118.82	120.58	1.76
CAPITAL					
6	3	Building & Housing	86.76	88.00	1.24
7	41	Tourism	9.81	10.00	0.19
		Total	237.28	263.05	25.77

APPENDIX-V

(Ref.: Paragraph No. 2.3.10 Page 21.)

Statement showing persistent Savings

(Rupees in lakh)

Sl.No	GRANT & NAME	2000-01	2001-02	2002-03
	REVENUE			
1	8- Election	16.29 (20)	16.17 (21)	15.43 (19)
2	12- Food & Civil Supply & Consumer Affairs	988.25 (71)	683.81(46)	266.27 (27)
3	21-Judiciary	67.50(26)	39.19 (18)	96.04 (23)
	CAPITAL			
1	32-Power	590.57 (15)	662.29 (12)	2522.59 (32)
2	34- Public Health Engineering	1927.29 (52)	127.32 (11)	1392.75 (54)

(Figures in brackets indicate percentage to total provision)

APPENDIX – VI

(Ref: Paragraph No. 2.3.11 Page 21)

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

(Rupees in lakh)

Sl. No	Grant No and Name of Grant / Appropriation	Amount of Saving (percentage of saving to the provision)	Reasons for saving
1	2	3	4
REVENUE			
1	1 - Agriculture	631.80 (28)	Mainly due to (i) non-receipt of approval from GOI (ii) transfer, deputation from Department & non-submission of bills.
2	8 - Election	15.43 (19)	Reasons not stated
3	12 - FCS&CA	266.27 (27)	Mainly due to (i) withdrawal of subsidy on rice for consumers of APL (ii) non-finalisation of list of beneficiaries of below poverty level and Above poverty level categories of consumers during the year etc.
4	13 - Forestry & Wildlife	984.25 (24)	Mainly due to (i) non-receipt of fund from Government of India (ii) non-finalisation and non-completion of work.
5	14 - Health & Family Welfare	462.28 (10)	Mainly due to (i) Withdrawal of Central grant under rural family welfare scheme (ii) restructuring of Family Welfare Department (iii) withdrawal of provision by GOI under post portam at District level, (iv) non organising of regular sterilisation camp for want of anaesthetic.
6	16 - Horticulture	122.77 (17)	Mainly due to non-implementations of scheme.
7	18 - Information & Public Relations	43.56 (11)	Mainly due to non-completion of purchase of books during the year.
8	21 - Judiciary	96.04(23)	Mainly due to (i) non appointment of 2 nd judge in the High Court from April 2002 to December 2002 (ii) refusal of Government of India to the utilisation proposal of the High court of Sikkim for construction of High Court building & (iii) surrender of post as austerity measure, non-filling up of post etc. .
9	30 - Planning & Development	979.99 (70)	Reasons not stated
10	35 - Roads & Bridges	847.72 (26)	Mainly due to not carrying necessary book adjustment for the charges of maintenance work done by the Border Road due to non-receipt of expenditure statements from Border Roads Task Force (Ministry of Surface Transport)
11	40 - Sports & Youth Affairs	26.65 (13)	Mainly due to (a) non-receipt of share from Central Government towards National Service Scheme
12	42 - Urban Development & Housing Department	118.82 (13)	Mainly due to (a) non-completion of the survey Report as per the guidelines of the Ministry (b) non-receipt of share from GOI etc.

Appendices to Audit Report for the year ended 31 March 2003.

Sl. No	Grant No and Name of Grant / Appropriation	Amount of Saving (percentage of saving to the provision)	Reasons for saving
1	2	3	4
CAPITAL			
1	2 - Animal Husbandry and Veterinary Services	13.59 (52)	Reasons not intimated
2	7 - Education	526.29(21)	Partly due to (i) delay in execution of civil works as a result of administrative difficulties (ii) slow progress of work under different schemes (iii) less expenditure incurred against what was anticipated earlier under DIET Building complex at Gyalsing. No reasons were intimated for bulk of the savings.
3	10 - Finance	34.75(85)	Reasons not intimated
4	17 - Industries	114.14(27)	Reasons not stated.
	19 - Information Technology	30.00(100)	The entire provision earmarked for Software Technology Park was surrendered in order to facilitate its inclusion in the supplementary budget under revenue sector.
5	23 - Land Revenue	23.58(79)	Saving was due to non-taking up of construction work during the financial year.
6	31 - Police	74.20(23)	Saving was due to late receipt of estimate from SPWD Building.
7	32 - Power	2522.59(32)	Savings was mainly due to non-finalisation of tenders during the year and non-receipt of non-lapsable fund or Central assistance during the year.
8	35 - R&B	2241.47(40)	Savings were mainly due to (i) inability to necessary book adjustment for construction work due to non-receipt of expenditure statement from BRTF(609.08 lakh) (ii) Non-completion of Air Port project as targeted earlier. (iii) Delay in finalisation of scheme of District Roads.
9	36 - Rural Development	452.38(13)	Savings was mainly due to (i) regularising the excess expenditure under the revenue segment, and (ii) utilise the amount under Revenue Head of expenditure.
10	40 - Sports & Youth Affairs	434.86(430)	Savings was mainly due to a non-receipt of fund from Central Government and Government of Sikkim.
11	42 - UD&H	788.40(48)	Mainly due to non acquisition of Star Cinema and non-implementation of the schemes etc.

APPENDIX-VII

(Ref: Paragraph No. 2.3.12 Page 22)

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

(Rupees in lakh)

Sl. No.	Grant No.& Head of Account	Total Grant (Original plus supplementary)	Actual Expenditure	Excess	Amount of re-appropriation
1	13- Forestry & Wildlife 2406- Forestry & Wildlife 005-Survey & utilisation of Forest Resources 63-Demarcation survey	60.82	62.74	1.92	2.89
2	39-Social Welfare 2236-Nutritions 80-General 001-Directions & Administration 60- Establishment	47.65	76.29	28.64	0.78

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

(Rupees in lakh)

Sl. No	Grant No. & Head of Account	Total Grant (Original plus supplementary)	Actual Expenditure	Actual Savings	Amount of Appropriation
1	1-Agriculture 1-2401-Crop Husbandry 114-Development of oil seeds	103.80	97.43	6.37	10.00
2	7- Education 2202-General Education 106- Teachers & Other services 62- Primary schools	3881.54	2862.75	1018.79	1176.96
3	7-Education 2202-General Education 107-Teachers Training 67-State Institute of Education	383.60	261.75	121.85	125.50
4	10- Finance 2071-Provision of other retirement benefit 102- Commuted value of pension	350.00	304.30	45.70	51.99
5	14-Health & Family Welfare 2210-Medical & Public Health 110-Hospital & Dispensaries 63-Other Hospital (PMGY)	571.64	549.74	21.90	23.60
6	31-Police 2055-Police 104-Special Police 64-Sikkim Armed Police	1049.95	987.02	62.93	65.24
7	31-Police 2055- State Hqrs. Police 67-Reserve line & Police Band	519.00	487.30	31.70	25.59
8	35-Roads & Bridges 5053- Capital outlay on civil Aviation 04- District & Other Roads 337- Road Works 60-District Roads	3765.85	3102.24	663.61	674.97

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

(Rupees in lakh)

Sl. no	Grant No. & Head of Account	Total grant (Original plus supplementary)	Actual Expenditure	Excess	Amount of Appropriation
1	2	3	4	5	6
1	7- Education 2202- General Education 106-Teacher & Other Services 61- Pre Primary School,	582.04	601.58	19.54	42.43
2	7-Education 2202-General Education 106-Teachers and other service 63- Junior High School	1964.54	2362.44	397.90	426.66
3	7-Education 2202-General Education 02-Secondary 104-Teachers & other services 64-High &Higher Secondary Schools	4039.12	4535.30	496.18	774.77
4	7-Education 2202-General Education 03-University & Higher Education 103-Government College & Institutes 65- Government Degree College, Gangtok.	213.05	216.68	3.63	8.20
5	7-Education 2202-General Education 80-General 001-Direction & Administration 60-Establishment	347.50	357.40	9.9	16.03
6	10-Finance 2052-Seretariat General Service 090-Seretariat	124.50	128.53	4.03	8.69
7	14-Health & Family Welfare 03-Rural Health Service-Allopathic 101-Healath Sub-centres	300.01	311.18	11.17	27.03
8	36-Rural Development 2015-Election 109-Charges for conduct of Election to Panchayat/Local Bodies 61-Conduction of Election to Panchayat	90.10	95.19	5.09	10.00

(d) Cases in which funds were in judiciously augmented by reappropriation of fund 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	Amount of Re-appropriation
1	2	3	4	5
1	13- Forestry & wildlife 2406- Forestry & wildlife 112-Public Gardens 60-Public Gardens at Gangtok	34.00	33.75	2.22
2	20-Irrigation & Flood Control 80-General 001-Direction & Administration 20-Irrigation Department	245.85	243.34	2.28
3	23-Land Revenue 2053- District Administration 093-District Establishment	191.48	189.54	0.30
4	23-Land Revenue 2053-District Administration 094-Other establishment 60-Sub-Division Establishment	99.78	95.34	2.66
5	25-Legislative 2011-Parliament/State/Union Territory Legislative 103-Legislative Secretariat 63-Establishment	197.97	195.23	0.80

APPENDIX VIII

(Ref.: Paragraph No. 2.3.13 Page 22.)

Statement showing trend of recoveries and credits

(Rupees in lakh)

Sl. no	Grant No. and Name of the Grant	Budget Estimate	Actuals	Actuals compared with the Budget Estimate More(+)/Less(-)
1	3-Building & Housing	50.00	49.72	(-) 0.28
2	13-Forestry & Wildlife	100.00	179.55	(+) 79.55
3	20-Irrigation & Flood Control	100.00	16.23	(-) 83.77
4	23-Land Revenue	761.00	847.41	(+) 86.41
5	32-Power	20.00	18.53	(-) 1.47
6	35-Roads & Bridges	250.00	65.29	(-) 184.71
7	36-Rural Development	50.00	61.70	(+) 11.70
	Total	1331.00	1238.43	(-) 92.57

APPENDIX – IX
(Ref: Paragraph No. 3.1.6 Page 27)

Vehicular strength and age profile of SNT buses and trucks/tankers

Particulars	Position as on									
	31.3.1999		31.3.2000		31.3.2001		31.3.2002		31.3.2003	
	Bus	Truck	Bus	Truck	Bus	Truck	Bus	Truck	Bus	Truck
1. Fleet strength	145	153	137	140	124	127	109	118	101	114
2. Age of vehicles										
a. <4 years	14	13	9	13	21	11	22	19	24	20
b. Percentage to fleet strength	(10)	(9)	(7)	(9)	(17)	(9)	(20)	(16)	(24)	(18)
a. >4<9 years(bus) & <8 years(truck)	21	31	40	23	41	6	38	9	28	9
b. Percentage to fleet strength	(14)	(20)	(29)	(16)	(33)	(5)	(35)	(9)	(28)	(8)
a. >9 years (bus) & >8 years (truck)	110	109	88	94	62	110	49	90	49	85
b. Percentage to fleet strength	(76)	(71)	(64)	(67)	(50)	(87)	(45)	(76)	(49)	(75)
3. Vehicles on road	109	107	105	109	110	98	89	92	86	108
Percentage of fleet	(75)	(70)	(77)	(78)	(89)	(77)	(82)	(78)	(85)	(95)
a. < 4 years	14	13	9	13	21	11	22	19	24	20
b. Percentage of fleet	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)
a. >4<9 years(bus) & >4<8years (truck)	21	31	40	23	41	6	38	9	28	9
b. Percentage of fleet	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)
a. > 9 years (bus) & >8 years (truck)	74	63	56	63	48	81	29	64	34	79
b. Percentage of fleet	(67)	(58)	(64)	(67)	(77)	(74)	(59)	(71)	(69)	(73)

APPENDIX-X

(Ref: Paragraph No. 3.1.6 Page 27)

Operational details of SNT buses

Particulars	1998-99	1999-00	2000-01	2001-02	2002-03
1. Total number of routes	67	67	53	53	51
2. Route in kilometres (in lakh)	NA	NA	NA	NA	NA
3. No. of operating depots	13	13	13	13	13
4. No. of buses held at the end of each year	145	137	124	109	101
6. Average no. of buses on road (effective fleet)	109	105	110	89	86
7. Percentage of utilisation	75	77	89	82	85
8. Kilometres operated (in lakh):					
(a) Gross Kilometres	35.72	32.98	30.70	27.18	24.58
(b) Effective Kilometres	34.07	31.39	29.17	25.83	23.29
(c) Dead Kilometres	1.65	1.59	1.53	1.35	1.29
9. Percentage of dead kilometres to gross kilometres	4.62	4.82	4.98	4.97	5.28
10. Average kilometres covered per bus per day	85.64	81.90	80.72	81.34	75.54
11. Average revenue per kilometre (in Rs.)	3.82	5.03	7.78	8.03	9.61
12. Passenger kilometres operated (in lakh)	597.67	412.60	597.67	358.14	387.32
13 Passengers carried (in lakh)	17.54	13.14	20.48	13.86	16.72
14. Occupancy Ratio (percentage)	50.00	35.00	50.00	45.00	48.75
15. Fuel efficiency (kilometres per litre)	1.82	2.41	2.19	1.88	1.82
16. HSD consumption per year (in kilolitres)	1968	1543	1403	1450	1347

APPENDIX – XI

(Ref: Paragraph No. 3.1.6 Page 27)

Operational details of SNT trucks

Particulars	1998-99	1999-00	2000-01	2001-02	2002-03
1 No. of operating depots	3	3	3	3	3
2. No. of trucks held at the end of the year	153	140	127	118	114
3. Average no. of vehicles on road (effective fleet)	107	109	98	92	108
4. Percentage of utilisation	70	78	77	78	95
5. Kilometres operated (in lakh):					
(a) Gross kilometres run	49.10	44.79	43.08	39.58	36.41
(b) Effective kilometres run	46.85	43.13	41.57	38.16	35.06
(c) Dead kilometres run	2.25	1.66	1.51	1.42	1.35
6. Percentage of dead kilometres to gross kilometres	4.58	3.71	3.51	3.59	3.71
7. Average kilometres covered per truck per day	125.72	112.58	120.44	120.49	110.84
8. Load factor (percentage)	67	68	67	66	45.82

APPENDIX – XII

(Ref: Paragraph No. 3.1.21 Page 34)

Statement showing shortage of stock materials

(In Rupees)

Sl. No.	Store	Value of items issued by central store, Jalipool	Value of items received by stores	Difference
1	Gangtok	88,71,687.32	77,98,009.67	10,73,677.65
2	Rangpo	28,25,113.85	23,82,492.18	4,42,621.67
3	Jorethang	30,96,053.22	2,26,804.21	28,69,249.01
Total		1,47,92,854.39	1,04,07,306.06	43,85,548.33

APPENDIX – XIII

(Ref: Paragraph No. 4.1.10 Page 52)

Statement showing time overrun in execution of works

Sl. No.	Name of the work	Number of work according to number of agencies engaged	Extent of delay			
			< 6 months	> 6 month < 1 year	> 1 year < 3 years	> 3 years
Transmission Lines and its Substation Works						
1	132 KV lines from Rangit to Melli including substation at Melli	3	1	2	-	-
2	66 KV diversion work of Kateng, Kamlet and Gelling.	1	-	1	-	-
3	66 KV line Namchi College.	1	-	1	-	-
4	VIP complex at Gangtok	4	1	3	-	-
5	Remodelling of Namchi Bazar	2	-	-	-	2
6	Overhauling and replacement of substation equipments of Phodong substation.	2	-	-	2	-
7	Providing power infrastructure for industrial units at Setipool & Mamring- construction of 66 KV transmission line, 66/11 7.5 MVA two substations.	4	-	-	1	3
8	Major overhauling of 2 x 6 MW LLHP	6	-	6	-	-
9	Construction of 66KV line from LLHP to Rongli including 2x2.5 MVA substation	4	-	-	1	3
10	Construction of 66KV transmission line from Rothak to Soreng including 2x2.5 MVA sub station at Soreng and 66KV outgoing bay at Rothak	4	-	-	-	4
11	66KV Melli Geyzing transmission line including 66KV sub station at Geyzing	4	-	-	-	4
Distribution Lines and its Substation Works						
12	Development work to meet normal load growth (State Plan)	199	176	23	-	-
13	Improvement works for existing systems (State Plan/Non-Plan)	6	6	-	-	-
14	PMGY and other schemes	2	2	-	-	-
	Total	242	186	36	4	16

APPENDIX-XIV

(Ref: Paragraph No. 4.1.10 Page 52)

Statement showing cost overrun in execution of works

(Rupees in lakh)

Sl. No	Name of the major work	Number of works according number of agencies engaged	Original estimated value	Revised estimate/ Expenditure incurred	Percentage increase
Transmission Lines and its Sub Stations					
1	132 KV transmission line and sub stations	3	2628.00	3979.00	52
2	Providing power infrastructure for industrial units at Setipool & Mamring –construction of 66 KV transmission line, 66/11 7.5 MVA two sub stations	4	1256.00	1580.00	25.79
3	66 KV diversion Work at Kateng, Kamlet and Geling	1	96.25	128.00	32.98
4	66 KV line Namchi College	1	101.23	140.00	38.29
5	Major overhauling of 2x6 MW LLHP	6	1362.01	1951.00	43.24
6	Power supply to VIP complex	4	73.78	100.00	35.53
7	Referral Hospital 66/11 KV substation	2	126.00	159.21	26.35
8	Remodelling of Namchi Bazar lines	2	49.21	56.71	15.24
9	Overhauling and replacement of substation equipments	2	9.73	13.77	41.52
10	Construction of 66 KV line from LLHP to Rongli including 2x2.5 MVA substation	4	396.00	486.13	22.76
11	Construction of 66 KV transmission line from Rothak to Soreng including 2x2.5 MVA sub station at Soreng and 66 KV outgoing bay at Rothak	4	450.00	477.00	6
12	66 KV Melli Geyzing transmission line including 66 KV sub station at Geyzing	4	973.16	1007.05	3.51
Distribution Lines and its Substations					
13	Development work to meet normal load growth (State Plan)	31	72.18	75.06	4
14	Improvement works for existing systems (State Plan/Non-Plan)	12	16.86	17.85	5.89
15	PMGY and other schemes	3	4.27	4.45	4.21
Total		83	7614.68	10175.23	33.62

APPENDIX-XV

(Ref: Paragraph No. 4.1.10 Page 52)

(a) Procurements without having administrative approval and expenditure sanction

Sl. No.	Voucher No. date	Item purchased for departmental execution of works	Total Amount
1	4/2.8.99	GI Wire	140940
2	447/17.9.99	Red Oxide paint	87480
3	383/16.9.99	-do-	87947
4	147/14.9.99	-do-	106726
5	162/14.9.99	-do-	100427
6	164/14.9.99	-do-	96928
7	165/14.9.99	-do-	120839
8	180/31.3.2000	-do-	103810
9	81/12.4.99	-do-	82814
10	229/21.5.98	-do-	99526
11	164/14.9.99	Aluminium Paints	132827
12	165/14.9.99	-do-	110449
13	180/31.3.2000	-do-	94945
14	229/21.5.98	-do-	97502
15	110/31.3.99	Cement	648000
16	15/11.1.99	-do-	538034
17	144/13.5.98	-do-	117504
18	205/31.7.98	PVC Armoured LT Cable 3 ½ x 35 sq.mm	58320
19	185/14.9.99	11 KV Disc Insulator	154829
20	348/18.2.98	-do-	58061
21	349/18.2.98	-do-	58061
22	50/5.8.98	Disc Insulator	60480
23	67/9.2.98	-do-	154829
24	244/12.2.98	PVC Armoured LT Cable 3 ½ x 95 sq.mm	56884
25	27/27.3.2000	-do-	74196
26	442/23.2.98	PVC Armoured LT Cable 3 ½ x 185 sq.mm	145384
27	159/10.2.98	PVC Armoured LT Cable 3 ½ x 240 sq.mm	145644
28	22/8.9.99	-do-	96949
29	54/12.5.98	PVC Armoured LT Cable 3 ½ x 300 sq.mm	127829
30	22/8.9.99	-do-	92243
31	499/17.9.99	11KV(E) XLPE Cable 3 x 25 sq.mm	152673
32	303/28.7.2000	-do-	187607
33	57/12.5.98	11KV(E) XLPE Cable 3 x 70 sq.mm	93053
34	168/10.2098	11KV(E) XLPE Cable 3 x 50 sq.mm	115752
35	275/15.9.99	-do-	78624
36	243/12.2.98	-do-	122653
37	210/31.7.98	-do-	59754
38	260/12.2.98	11KV(E) XLPE Cable 3 x 95 sq.mm	169646
39	380/21.2.98	-do-	197588
40	308/31.3.98	-do-	189605
41	500/17.9.99	8.5 meter lattice structure	108896
42	50/11.5.98	9 meter lattice structure	80423
43	755/22.9.99	-do-	107231
44	757/22.9.99	-do-	80423
45	154/14.9.99	-do-	89359
46	155/14.9.99	-do-	89359

Sl. No.	Voucher No. date	Item purchased for departmental execution of works	Total Amount
47	156/14.9.99	-do-	89359
48	157/14.9.99	-do-	98295
49	160/14.9.99	-do-	89359
50	13/11.1.99	-do-	71487
51	350/18.2.98	-do-	67019
52	65/12.4.99	-do-	93827
53	68/12.4.99	-do-	80423
54	259/22.5.98	-do-	71487
55	190/22.7.2000	-do-	71487
56	146/14.9.99	11 meter lattice structure	77760
57	352/18.2.98	-do-	77760
58	176/12.8.98	-do-	77760
59	37/25.2.2000	-do-	102600
60	192/22.7.2000	AAC 7/2 GNAT Conductor	77203
61	13/11.1.99	ACSR Weael Conductor	64835
62	48/5.8.98	-do-	96575
63	66/12.4.99	-do-	58061
64	67/12.4.99	-do-	54963
65	70/12.4.99	-do-	60693
66	236/22.5.98	-do-	73544
67	256/22.5.98	ACSR Weael Conductor	67738
68	259/22.5.98	-do-	67738
69	261/22.5.98	-do-	67738
70	176/12.8.98	-do-	87048
71	37/25.2.2000	ACSR Dog Conductor	240408
72	167/10.2.98	-do-	78674
73	182/31.7.98	-do-	88901
74	70/P/23.2.2002	XLPE Cable	225442
75	37 P/12.2.2002	-do-	238457
76	218/19.6.98	-do-	2094707
		Total	10784401

(b) Works executed without obtaining technical sanction

Sl. No.	Reference of execution (executing agency)	Name of the Works	Amount
1	Executed departmentally	Electrification of Naveyb Chamkhang busty under 27 Martam constituency, East Sikkim.	205811
2	-do-	Installation of 66 KV Sub station and extension of LT distribution line at Hathi dara, 32 Middle Camp Martam constituency	500850
3	-do-	Electrification of Sumsick busty under Rabdong Tintek constituency, East Sikkim.	709251
4	-do-	Electrification of Samkey village, at Jitlang block under Central Pandam constituency, East Sikkim.	551386
5	295/28.03.2003	Electrification of 4 th Mile J.N. Road	641356
6	217/25.3.2003	Extension of LT distribution line at Beyong busty, under 27 Martam constituency, East Sikkim	388555
7	Executed departmentally	Electrification of lower Jogi Dara village in South Sikkim	361250
8	-do-	Extension of OHL T Line at Niz Ganchung village in South Sikkim	612482
9	-do-	Extension of 1 phase 3 wire OHL T. line to left over houses at Ben Shakti village in South Sikkim	495171
10	-do-	Upgradation of existing 25 KV sub station to 63 KV sub station and eletrification of left out houses at Namphok South Sikkim	390099
11	-do-	Conversion of 11 KV 2 phase trans line to 3 phase from Alley to New Sada, upgradation from 10 KV to 25 KV sub station at New Sada	491719
12	-do-	Restoration of SI of 11 KV 3 phase and district net work within Kangri, Karjee, Dhupidara and Mangha	323562
13	-do-	Overhauling of equipments of 66 KV T line by 11KV sub station	1377016
14	-do-	Installation of 25 KV sub station and extension of 11 KV transmission line at Chotang village, North Sikkim	301572
15	-do-	Electrification of left out houses under Bhisinay under Chyakhung constituency, West Sikkim.	513980
16	-do-	Extension LT line a Naya Busty, Labdong ,West and Arithang.	338951
		Total	8203011

Total (a) + (b) = Rs. 1.90 crore.

APPENDIX -
(Ref: Para
Statement showing particulars of up-to
given out of budget and loans outstanding
Government companies and

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
1.	2.	3(a)	3(b)	3(c)	3(d)	3(e)
A. Working Government companies						
I. Consumer Industries						
1	Sikkim Jewels Limited	543.93	-		78.13	622.06
2	Sikkim Time Corporation Limited (SITCO)	1130.04	-	-	-	1130.04
3	Sikkim Precision Industries Ltd.(SPCIL)	370.00	-	-	-	370.00
	Sector wise Total	2043.97	-		78.13	2122.10
II. General Financial and Trading Institutions						
4	Sikkim Industrial Development and Investment Corporation Limited (SIDICO)	1622.50	-	-	636.80	2259.30
	Sector wise Total	1622.50			636.80	2259.30
III. Welfare						
5	Scheduled Caste, Scheduled Tribe, Other Backward Class Development Corporation Limited.	278.60	32.18	-	-	310.78
	Sector wise Total	278.60	32.18			310.78
IV. Tourism						
6	Sikkim Tourism Dev. Corporation (STDC)	274.40	-	-	-	274.40
	Sector wise Total	274.40	-	-	-	274.40
V. Power						
7	Sikkim Power Development Corporation	300.00	-	-	-	300.00
	Sector wise Total	300.00	-	-	-	300.00
VI. Animal Husbandry						
Sikkim Poultry Development Corporation						
9	Sikkim Hatcheries Ltd.(SHL)	-	-	43.83	2.00	45.83
	Sector wise Total	-	-	43.83	2.00	45.83
	Total A (All sector wise Government Companies)	4519.47	32.18	43.83	716.93	5312.41
B Working Statutory corporations						
I. Financing						
1.	(i) State Bank of Sikkim	53.38	-	-	5.00	58.38
	Sector wise total	53.38	-	-	5.00	58.38
II. Miscellaneous						
2.	Sikkim Mining Corporation (SMC)	491.50	447.00	-	-	938.50
3.	State Trading Corporation of Sikkim (STCS)	111.38	-	-	-	111.38
	Sector wise total	602.88	447.00	-	-	1049.88
	Total B (All sector wise Statutory Corporations)	656.26	447.00	-	5.00	1108.26
	GRAND TOTAL (A+B)	5175.73	479.18	43.83	721.93	6420.67
C Non-working Government companies						
I. Consumer Industries						
1	Sikkim Flour Mills Ltd.	27.90	-	-	-	27.90
	Sector wise total	27.90	-	-	-	27.90
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 Department (SNT)						
3	Chanmari Workshop and Auto Mobiles Ltd.	30.00	-	-	-	30.00
	Sector wise total	30.00	-	-	-	30.00
	Total C (All non working Government companies.)	92.90	34.00	-	-	126.90
D Non-working Statutory corporation						
	Nil	-	-	-	-	-
	Sector wise total	-	-	-	-	-
	GRAND TOTAL (C+D)	92.90	34.00	-	-	126.90
	GRAND TOTAL (A+B+C+D)	5268.63	513.18	43.83	721.93	6547.57

* The figures are based on Finance Accounts (except those relating to columns 3 (b), 3(c), 3 (d) and 4(d) to 4(f).
Loans outstanding at the close of 2002-2003 represents long term loans only.

XVI

graph No.8.2.2, 8.3.1, 8.7.2 Page 94,95,99)
**date paid-up capital, budgetary outgo, loans
as on 31 March 2003 in respect of
Statutory corporations**

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

Equity/loans received out of Budget during the year		Others loans received during the year	Loans # Outstanding at the close of 2002-2003			Debt equity ratio for 2001-2002 (previous year) 4(f) /3(e)
Equity	Loans		Govt.	Others	Total	
4(a)	4(b)	4(c)	4(d)	4(e)	4(f)	5.
31.00	-	74.00	75.00	81.38	156.38	0.25:1 (0.16:1)
25.00	-	-	-	-	-	-
69.00	-	-	-	-	-	-
125.00		74.00	75.00	81.38	156.38	0.07:1 (0.05:1)
50.00	-	-	232.87	108.96	341.83	0.15:1 (0.15:1)
50.00			232.87	108.96	341.83	0.15:1 (0.15:1)
50.00	-	15.04	-	912.18	912.18	2.94:1 (3.44:1)
50.00		15.04		912.18	912.18	2.94:1 (3.44:1)
60.00	-	-	-	-	-	-
60.00						
50.00	-	-	-	5001.00	5001.00	16.67:1 (20:1)
50.00				5001.00	5001.00	16.67:1 (20:1)
	-	25.55	-	25.55	25.55	0.56:1 (-)
	-	25.55	-	25.55	25.55	0.56:1 (-)
335.00		114.59	307.87	6129.07	6436.94	1.21:1 (1.39:1)
	-	-	-	-	-	-
50.00	-	-	-	54.00	54.00	0.06:1 (0.06:1)
50.00				54.00	54.00	0.05:1 (0.05:1)
	-	-	-	-	-	-
50.00				54.00	54.00	0.05:1 (0.05:1)
385.00		114.59	307.87	6183.07	6490.94	1.01:1 (1.14:1)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
385.00		114.59	307.87	6183.07	6490.94	0.99:1 (1.11:1)

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.
A. Working Government Companies							
I. Consumer Industries							
1	Sikkim Jewels Limited (SJL)	Industries	July 1976	2001-2002	2003	(-) 6.10	
2	Sikkim Time Corporation Limited (SITCO)	Industries	October 1976	2001-2002	2003	(-) 51.28	
3	Sikkim Precision Industries Limited (SPCIL)	Industries	February 1999	2002-03	2003	(+) 1.10	
	Sector wise total					(-) 56.28	
II. General Financial and Trading Institutions							
4	Sikkim Industrial Development and Investment Corporation Limited (SIDICO)	Industries	March 1977	2001-2002	2002	(+) 15.08	3.06
	Sector wise total					(+) 15.08	-
III. Welfare							
5	Scheduled Caste, Scheduled Tribe, Other Backward Class Development Corporation Limited (SABCO)	Welfare	April 1996	2001-2002	2002	(-) 35.27	4.73
	Sector wise total					(-) 35.27	
IV. Tourism							
6	Sikkim Tourism Development Corporation (STDC)	Tourism	February 1998	2001-2002	2003	(+) 0.67	
	Sector wise total					(+) 0.67	
V. Power							
7	Sikkim Power Development Corporation (SPDC)	Power	December 1998	2001-2002	2002	(*)	
	Sector wise total					-	
VI. Animal Husbandry							
8	Sikkim Poultry Development Corporation Ltd. (SPDCL)	AH&VS	March 1991	2001-02	2003	(-) 11.82	7.42
9	Sikkim Hatcheries Limited (SHL)	AH&VS	August 1994	2001-02	2003	(-) 12.29	2.29
	Sector wise Total					(-) 24.11	
	Total (A – Working Government Companies)					(-) 99.91	
B Working Statutory Corporation							
I. Finance							
1	State Bank of Sikkim (SBS)	Finance	June 1960	2001-2002	2002	(-) 185.30	3340.01
	Sector wise total					(-) 185.30	
II. Miscellaneous							
2	Sikkim Mining Corporation (SMC)	Mines and Geology	February 1960	2000-2001	2002	(-) 49.34	22.20
3	State Trading Corporation of Sikkim (STCS)	Finance	March 1972	1999-2000	2002	(+) 31.52	16.79
	Sector wise total					(-) 17.82	
	Total (B – Working Statutory Corporation)					(-) 203.12	
	GRAND TOTAL (A+B)					(-) 303.03	
C Non-working Government Companies							
I. Consumer Industries							
	Sikkim Flour Mills Limited (SFML)	Industries	July 1976	1994-1995	1995	Nil	-
	Sector wise total					Nil	-
II. Animal Husbandry							
	Sikkim Livestock Processing and Development Corporation Limited (SLPDC)	AH&VS	April 1998	2001-2002	2003	(-) 8.49	
	Sector wise total					(-) 8.49	
III. Transport Department (SNT)							
	Chanmari Workshop and Auto Mobiles Ltd.	SNT	April 1988	1994-1995	1997	(-) 14.19	-
	Sector wise total					(-) 14.19	-
	Total (C – Non-working Government Companies)					(-) 22.68	
D Non-working Statutory Corporation							
	Nil	-	-	-	-	-	-
	Sector wise total					-	-

	GRAND TOTAL (C+D)						(-) 22.68
	GRAND TOTAL (A+B+C+D)						(-) 325.71

* Project under implementation

XVII

Nos. 8.2.4,8.4.1,8.5.1,8.6.6,8.7.4,8.7.5 Page.96,97,98,99

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	Total turnover	No. of employees
9.	10.	11.	12.	13.	14	15	16
549.65	(+) 61.54	581.89	-	-	1 year	226.76	105
1097.54	(+) 510.90	899.33	-	-	1 year	435.65	305
370.00	(+)1.10	359.74	(+)1.10	0.30	-	36.87	58
2017.19	(+) 573.54	1840.96	(+)1.10	0.06		699.28	468
1604.30	(-) 1034.01	871.53	(+) 15.08	1.73	1 year	104.37	31
1604.30	(-) 1034.01	871.53	(+) 15.08	1.73	-	104.37	31
649.66	(-) 307.80	1254.04	-	-	1 year	60.41	23
649.66	(-) 307.80	1254.04	-	-		60.41	23
350.07	(+)10.87	589.12	(+)0.67	0.11	1 year	134.80	111
350.07	(+)10.87	589.12	(+)0.67	0.11		134.80	111
250.00	-	5249.98	-	-	1 year	-	10
250.00	-	5249.98	-	-		-	10
-	(-)26.04	21.54	-	-	1 year		5
45.83	(-) 49.05	88.41	-	-	1 year		21
45.83	(-)75.09	109.95	-	-		-	26
4917.05	(-)832.49	9915.58	(+) 16.85	0.17		998.86	669
58.38	(-) 2326.60	18090.50	-	-	1 year	795.98	297
58.38	(-) 2326.60	18090.50	-	-		795.98	297
838.50	(-) 465.08	158.43	-	-	2 years	206.26	201
111.37	(+) 297.65	409.03	31.52	7.71	3 years	777.61	82
949.87	(-) 167.43	567.46	31.52	5.55	-	983.87	283
1008.25	(-) 2494.03	18657.96	31.52	0.17		1779.85	580
5925.30	(-) 3326.52	28573.54	48.37	0.17	-	2778.71	1249
60.16	(-) 12.76	84.50	--	-	9 years		
60.16	(-) 12.76	84.50	--	-			
69.00	(-) 53.82	138.71			1 years		
69.00	(-) 53.82	138.71			-		
0.20	(-) 1.53	69.00	-	-	5 years Closed w.e.f 12.1999		
0.20	(-) 1.53	69.00	-	-			

129.36	(-)68.11	292.21			-		
-	-	-	-	-	-	-	-
129.36	(-)68.11	292.21			-		
6054.66	(-) 3394.63	28865.75	48.37	0.17		2778.71	1249

* 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.	Working Government Companies									
	i) SC,ST, OBC Development Corporation Ltd.						1000.00 (2000.00)			1000.00 (2000.00)
	ii) SITCO						(300.00)			(300.00)
	iii) Sikkim Power Development Corporation						(5000.00)			(5000.00)
	Total - A						1000.00 (7300.00)			1000.00 (7300.00)
B	Working Statutory Corporation									
	i)SMC						(7.00)			(7.00)
	Total - B						(7.00)			(7.00)
	Grand Total (A+B)						1000.00 (7307.00)			1000.00 (7307.00)

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

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graph No. 8.3.1, 8.7.2 Page.95,99)

guarantees received, waiver of dues, loans on converted into equity during the year and outstanding at the end of March 2003

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 - XIX

(Ref: Paragraph No. 8.2.4, 8.5.1 Page.95,97.)

Statement showing financial position of Statutory Corporations #

1. State Bank of Sikkim			
(Rupees in crore)			
Particulars	2000-2001	2001-2002	2002-2003
A. Liabilities			Provisional figure not furnished
Paid up Capital	0.53	0.53	
Share application money	0.05	0.05	
Reserve funds and other reserves and surplus	9.48	9.48	
Deposits	157.26	221.75	
Borrowings	3.59	3.98	
i) others			
Other liabilities and provisions	11.46	16.21	
TOTAL - A	182.37	252.00	
B. Assets			
Cash and Bank Balances	111.70	167.77	
Investments	0.25	3.25	
Loans and Advances	16.88	22.71	
Net fixed assets	0.58	0.58	
Other assets	10.66	13.53	
Accumulated loss	21.41	23.27	
Miscellaneous expenditure	20.89	20.89	
TOTAL - B	182.37	252.00	
C. Capital Employed*	142.07	180.90	
2. State Trading Corporation of Sikkim			
A. Liabilities			
Paid up Capital	1.11	Provisional figures not furnished	Provisional figures not furnished
Reserve and surplus	3.58		
Trade dues and current Liabilities and provisions	15.48		
TOTAL:- A	20.17		
B. Assets			
Gross Block	0.97	Provisional figures not furnished	Provisional figures not furnished
Less: Depreciation	0.45		
Net fixed assets	0.52		
Current assets, loans and advances	19.65		
TOTAL: - B	20.17		
C. Capital employed**	4.09		
3. Sikkim Mining Corporation			
A. Liabilities			
Paid up capital	8.38	Provisional figures not furnished	Provisional figures not furnished
Reserve and Surplus	0.03		
Borrowing	1.54		
i) Government			
Trade dues and Current Liabilities and provisions	1.21		
TOTAL :- A	11.16		

Appendices to Audit Report for the year ended 31 March 2003.

B. Assets			
<i>Gross Block</i>	2.44		
<i>Less Depreciation</i>	1.20		
<i>Net fixed Assets</i>	1.24		
<i>Mine Development expenditure</i>	3.72		
<i>Current assets loans and advances</i>	1.55		
<i>Accumulated Losses</i>	4.65		
TOTAL :- B	11.16		
Capital Employed **	1.58		

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 - XX

(Ref: Paragraph No.8.2.4, 8.5.1 Page.95,97)

Statement showing working results of Statutory Corporations

1. State Bank of Sikkim (SBS)			
Particulars	2000-2001	2001-2002	2002-2003
1. Income			Provisional figure not furnished
a) Interest on loans	7.47	7.96	
b) Other income	1.14	1.58	
Total-1	8.61	9.54	
2. Expenses			
a) Interest on long-term and short-term loans	6.57	7.15	
b) Provision for non-performing assets	-	-	
c) Other expenses	4.04	4.24	
Total-2	10.61	11.39	
3. Profit (+)/Loss (-) before tax (1-2)	(-) 2.00	(-) 1.85	
4. Prior period adjustments	-	-	
5. Provision for tax	-	-	
6. Profit (+)/Loss (-) after tax	(-) 2.00	(-) 1.85	
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	-	-	
2. Sikkim Mining Corporation (SMC)			
Particulars	2000-2001	2001-2002	2002-2003
1. Income			Provisional figure not furnished
a) Sales of concentrates	2.06	Provisional figure not furnished	
b) Other income	0.23		
c) Increase (+)/Decrease (-) in stock of concentrates	(-) 0.10		
Total-1	1.99		
2. Expenses			
a) Establishment charges	1.45		
b) Manufacturing expenses	0.82		
c) Other expenses	0.21		
Total-2	2.48		
3. Profit (+)/Loss (-) before tax	(-) 0.49		
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	-		
3. State Trading Corporation of Sikkim (STCS)			
Particulars	2000-2001	2001-2002	2002-2003
a) Income			Provisional figure not furnished
i) Sale of trading goods	14.00	Provisional figure not furnished	
ii) Other income	0.87		
iii) Increase (+)/Decrease (-) in stock	(+) 0.13		
Total-a	15.00		
b) Expenses			
i) Establishment charges	1.83		
ii) Purchase of trading goods	12.38		
iii) Other expenses	0.04		
Total-b	14.25		
Profit (+)/Loss (-) before tax	(+) 0.75		
4. Provision for tax	0.15		
5. Prior period adjustment	-		
6. Other appropriation	-		
7. Amount available for dividend	0.60		
8. Dividend for the year	-		
9. Total return on Capital employed	0.75		
10. Percentage of return on Capital employed	18.34		

APPENDIX – XXI
(Ref: Paragraph No. 8.6.5 Page 98)
Statement showing operational performance of Statutory Corporations

Sl. No.	Particulars	2000-2001	2001-2002	2002-2003
	State Bank of Sikkim			
1	Earning per share (Rs.)	Not furnished by the Bank		
2	Number of Branches	22	22	22
3	Number of Employees	298	298	297
4	Profit per Employee (Rs. in lakh)	(-) 0.67	(-)0.62	(-) 0.16
5	Deposits (Rs. in crore)			
	Government	73.35	112.57	174.85
	Others	83.91	109.17	131.64
	TOTAL	157.26	221.74	306.49
6	Advances (including bills)			
	Government	-	-	-
	Other	16.88	22.71	25.62
	TOTAL	16.88	22.71	25.62
7	Debts written off	Nil	Nil	Nil
	Sikkim Mining Corporation			
1	Total mining area in possession	34(Hec.)	34.8(Hec)	34.8(Hec)
2	Mining area excavated	9.8 (Hec)	9.8 (Hec)	9.8 (Hec)
3	Number of Employees	241	253	201
1	Installed capacity			
	(a) Ore	100TPD	100TPD	100TPD
	(b) Waste Rock			
	(c) Others			
	TOTAL	100 TPD	100TPD	100TPD
2	Targets			
	(a) Ore	23040 MT	23341	24700
	(b) Waste Rock	NIL	NIL	NIL
	(c) Others	NIL	NIL	Nil
	TOTAL	23040 MT	23341 MT	24700
3	Actual Production of Waste Rock			
	(a) Own	1871MT	827MT	135 MT
	(b) Contractual	-	-	-
	TOTAL	1871MT	827MT	135 NT
4	Actual production	22018MT	16759MT	6503 MT
5	Percentage of capacity utilisation	73	56	22
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 – XXII

(Referred to in paragraph No. 8.11.1 Page 101)

Statement showing Department wise outstanding Inspection Reports (IRs)

Sl. No.	Name of Department (Administrative Department)	No. of PSUs	No. of outstanding LR	No. of outstanding paragraphs	Years from which paragraphs outstanding
1	Industries	04	13	23	1982-83
2	AH andVS	01	02	10	1994-95
3	SNT	01	03	16	1993-94
4	Welfare	01	03	06	1999-00
5	Finance	02	14	58	1987-88
6	Mines and Geology	01	02	04	2001-02
7	Tourism	01	02	05	2001-02
8	Power	01	01	06	2002-03
	Total		40	128	