

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

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

Terms	Basis for calculation
Buoyancy of a parameter	<u>Rate of Growth of the parameter</u> GSDP Growth
Buoyancy of a parameter (X) with respect to another parameter (Y)	<u>Rate of Growth of the parameter (X)</u> Rate of Growth of the parameter (Y)
Rate of Growth (ROG)	$[(\text{Current year Amount}/\text{Previous year Amount})-1] *100$
Trend/ Average	Trend of growth over a period of 5 years [LOGEST (Amount of 1998-99: Amount of 2003-04)-1] *100
Share shift/Shift rate of a parameter	Trend of percentage shares, over a period of 5 years, of the parameter in Revenue or Expenditure as the case may be
Development Expenditure	Social Services + Economic Services
Weighted Interest Rate (Average interest paid by the State)	Interest Payment/ $[(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities})/2]*100$
Interest spread	GSDP growth – Weighted Interest Rates
Interest received as <i>per cent</i> to Loans Advanced	Interest Received $[(\text{Opening balance} + \text{Closing balance of Loans and Advances})/2]*100$
Revenue Deficit	Revenue Receipt – Revenue Expenditure
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit – Interest Payments
Balance from Current Revenue (BCR)	Revenue Receipt <u>minus</u> Plan grants and Non-Plan Revenue Expenditure excluding debits under 2048-Appropriation for Reduction or Avoidance of Debt.

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

**SUMMARISED FINANCIAL POSITION OF THE  
GOVERNMENT OF SIKKIM  
AS ON 31 MARCH 2004**

(Rupees in crore)

As on 31.03.2003		Liabilities		As on 31.03.2004
341.32		Internal Debt		400.82
	240.81	Market Loans bearing interest	295.76	
	46.81	Loans from LIC	54.66	
	53.70	Loans from other institutions	50.40	
280.80		Loans and Advances from Central Government-		274.15
	6.59	Pre 1984-85 Loans	6.04	
	45.46	Non-Plan Loans	40.26	
	218.04	Loans for State Plan Schemes	215.63	
	10.71	Loans for Central and Centrally Sponsored Plan Schemes	11.35	
	-	Ways and Means Advances	-	
377.67				394.38
	0.97	Contingency Fund	0.50	
	245.56	Small Savings, Provident Funds, etc.	267.44	
	17.28	Deposits	18.48	
	39.60	Reserve Funds	52.98	
	74.26	Remittance Balances	54.98	
877.32		Surplus on Government Accounts		1,037.57
	679.42	Last year balance	877.32	
	197.90	Add Revenue Surplus	160.25	
<b>1,877.11</b>		<b>Total</b>		<b>2,106.92</b>
As on 31.03.2003		Assets		As on 31.03.2004
1,654.72		Gross Capital Outlay on Fixed Assets-		1,866.21
	69.56	Investments in shares of Companies, Corporation, etc.	75.63	
	1,585.16	Other Capital Outlay	1,790.58	
6.28		Loans and Advances-		5.30
	4.34	Other Development Loans	4.33	
	1.94	Loans to Government servants and Miscellaneous loans	0.97	
		Reserve Fund Investments		
0.80		Advances		1.03
(-) 1.52		Suspense and Miscellaneous Balances		26.91
216.83		Cash		207.47
		Cash in Treasuries and Local Remittances		
	151.22	Deposits with other Bank	59.35	
	0.18	Departmental Cash Balance	0.69	
	29.00	Cash Balance Investments	100.00	
	36.43	Earmarked Funds Invested	47.43	
<b>1,877.11</b>		<b>Total</b>		<b>2,106.92</b>

**APPENDIX –III**

(Ref: Paragraph 1.8, page 12)

**Abstract of Receipts and Disbursements for the year 2003-2004**

(Rupees in crore)

Receipts		Disbursements	
2002-03	2003-04	2002-03	2003-04
<b>Section A: Revenue</b>			
2,080.52		1,341.18	1,882.62
<b>I-Revenue receipts</b>			<b>I- Revenue expenditure</b>
<b>Tax revenue</b>	<b>108.00</b>		<b>General services</b>
<b>Non-tax revenue</b>	<b>537.29</b>		<b>Social Services</b>
State's share of Union Taxes	112.33		Education, Sports, Art and Culture
Non-Plan Grants	150.45		Health and Family Welfare
			Water Supply, Sanitation, Housing and Urban Development
			Information and Broadcasting
Grants for State Plan Schemes	370.56		Welfare of Scheduled Caste, Scheduled tribes and Other Backward Classes
Grants for Central and Centrally Sponsored Plan Schemes	62.55		Labour and labour Welfare
			Social Welfare and Nutrition
			Others
			<b>Economic Services</b>
			Agriculture and Allied Activities
			Rural Development
			Special Areas Programmes
			Irrigation and Flood Control
			Energy
			Industry and Minerals
			Transport
			Science Technology and Environment
-			General Economic Services
	--	197.90	<b>II-Revenue surplus carried over to Section-B</b>
2,080.52	<b>Total</b>	<b>1,341.18</b>	<b>2,080.52</b>
			<b>1,341.18</b>

Receipts				Disbursements					
2002-03			2003-04	2002-03		Non-Plan	Plan	Total	2003-04
	<b>Section-B</b>								
144.18	III-Opening Cash balance including Permanent Advances and Cash Balance Investment		216.83	208.98	III-Capital Outlay	-	211.49	211.49	
	IV Miscellaneous Capital receipts		--		General services	-	12.77	12.77	12.77
					Social Services	-	97.44	97.44	97.44
					Education, Sports, Art and Culture	-	31.48		
					Health and Family Welfare		3.86		
					Water Supply, Sanitation, Housing and Urban Development		60.81		
					Welfare of Scheduled Caste, Scheduled tribes and Other Backward Classes		1.29		
					Social Welfare		-		
				113.83	Others		-		
					Economic Services		101.28	101.28	101.28
					Agriculture and Allied Activities		1.72		
					Rural Development		1.70		
					Special Areas Programmes		3.12		
					Irrigation and Flood control		1.64		
					Energy		43.78		
					Industry and Minerals		2.91		
					Transport		40.36		
					General Economic Services		6.05		
1.14	V-Recoveries of Loans and Advances		1.08	0.06	IV-Loans and Advances disbursements				0.10
	From Power Projects				To Government Servants	0.10			
	From Government Servants and				To Others	-			
	From Others				V -Revenue deficit brought down			-	
142.93	VI-Revenue surplus brought down		160.25						
78.53	VII-Public debt receipts		137.02	40.35	VI-Repayment of Public Debt				84.17
	External debt	--			External debt				
	Internal debt other than ways and means Advances and overdraft	75.96			Internal debt other than Ways and Means Advances and Overdraft		16.47		

*Appendices to Audit Report for the year ended 31 March 2004*

Receipts				Disbursements					
2002-03			2003-04	2002-03		Non-Plan	Plan	Total	2003-04
	Net transaction under Ways and Means Advances including overdraft	--			Net transaction under Ways and Means Advances including overdraft				
	Loans and Advances from Central Government	61.06			Repayment of Loans and Advances to Central Government		67.70		
	<b>VIII-Amount transferred to Contingency Fund</b>		0.03	<b>0.03</b>	<b>VII-Expenditure from Contingency Fund</b>				<b>0.50</b>
967.41	<b>IX-Public Account Receipts</b>		1,193.34	<b>1,311.79</b>	<b>VIII-Public Account disbursements</b>				<b>1,204.82</b>
	Small Savings and Provident fund	65.09			Small Savings and Provident Funds		<b>43.21</b>		
	Reserve funds	22.01			Reserve Funds		<b>8.62</b>		
	Suspense and Miscellaneous	701.62			Suspense and Miscellaneous		730.05		
	Remittance	379.85			Remittances		399.13		
	Deposits and Advances	24.77			Deposits and Advances		23.81		
				<b>216.83</b>	IX- Cash balance at the end				<b>207.47</b>
					Cash in Treasuries and Local Remittances		58.09		
					Deposits with Reserve Bank		1.26		
					Departmental Cash Balance including permanent Advances		48.12		
					Cash Balance Investment		100.00		
<b>1,778.04</b>	<b>Total</b>		<b>1,708.55</b>	<b>1,778.04</b>	<b>Total</b>				<b>1,708.55</b>

**APPENDIX -IV**

(Ref: Paragraph 1.8, page 12)

**Statement showing Sources and Application of Funds**

(Rupees in crore)

<b>2002-03</b>	<b>Sources</b>			<b>2003-04</b>
2,080.52	1.	Revenue receipts		1,341.18
1.28	2.	Recoveries of Loans and Advances		1.08
38.19	3.	Increase in Public debt other than overdraft		52.85
44.35	4.	Net receipts from Public Account		
		Increase in Small Savings	21.88	
		Increase in Deposits and Advances	0.97	
		Increase in Reserve Funds	13.39	
		Net effect of Suspense and Miscellaneous transactions	(-) 28.44	(-) 11.48
		Net effect of remittance transactions	(-) 19.28	
<b>2,164.34</b>		<b>Total</b>		<b>1,383.63</b>
<b>2002-03</b>	<b>Application</b>			<b>2003-04</b>
1,882.62	1.	Revenue expenditure		1,180.93
0.06	2.	Lending for development and other purposes		0.10
208.98	3.	Capital expenditure		211.49
0.03	4.	Net effect of contingency fund transaction		0.47
72.65	5.	Increase in Cash Balance		(-) 9.36
<b>2,164.34</b>		<b>Total</b>		<b>1,383.63</b>

**APPENDIX-V**  
(Ref: Paragraph 1.8, page12)  
**Time Series Data on State Government Finances**

(Rupees in crore)

	1999-2000	2000-01	2001-02	2002-03	2003-04	
<b>Part A. Receipts</b>						
<b>1</b>	<b>Revenue Receipts</b>	<b>1,511.83(91)</b>	<b>862.60(92)</b>	<b>1,807.18(95)</b>	<b>2,080.52(96)</b>	<b>1,341.18(91)</b>
	(i) Tax Revenue	49.07(3.25)	65.39(7.58)	80.39(4.45)	105.53(5.07)	108.00(8.05)
	Taxes on Sales, Trade, Etc.	13.64(27.80)	24.50(37.47)	34.97(43.50)	41.42(39.05)	48.87(45.24)
	State Excise	13.39(27.29)	17.61(26.93)	17.59(21.88)	22.45(21.27)	25.25(23.38)
	Taxes on Vehicles	1.69(3.44)	1.54(2.35)	1.97(2.45)	2.35(2.23)	2.74(2.55)
	Stamps and Registration fees	0.62(1.26)	0.50(0.76)	1.30(1.62)	3.45(3.27)	1.14(1.05)
	Land Revenue	0.54(1.10)	0.22(0.34)	0.51(0.63)	0.40(0.37)	0.18(0.17)
	Other Taxes	1.35(2.75)	1.73(2.65)	2.02(2.51)	2.78(2.63)	3.06(2.83)
	Taxes on Income other than Corporation Taxes	17.84(36.36)	19.29(29.5)	22.03(27.4)	32.67(30.96)	26.76(24.78)
	(ii) Non Tax Revenue	1,042.75(68.97)	289.02(33.51)	1,128.21(62.43)	1,315.84(63.25)	537.29(40.06)
	(iii) State's share in Union taxes and duties	99.54(6.58)	72.20(8.37)	84.83(4.69)	77.20(3.71)	112.33(8.38)
	(iv) Grants in aid from GOI	320.47(21.20)	435.99(50.54)	513.75(28.43)	581.95(27.97)	583.56(43.51)
<b>2</b>	<b>Misc. Capital Receipts</b>	-	-	-	-	-
<b>3</b>	<b>Total revenue and Non-debt capital receipts (1+2)</b>	<b>1,511.83</b>	<b>862.60</b>	<b>1,807.18</b>	<b>2,080.52</b>	<b>1,341.18</b>
<b>4</b>	<b>Recovery of loans and advances</b>	<b>1.07(0)</b>	<b>1.46(1)</b>	<b>1.14(0)</b>	<b>1.28(0)</b>	<b>1.08(0)</b>
<b>5</b>	<b>Public Debt Receipts</b>	<b>146.73(9)</b>	<b>69.12(7)</b>	<b>91.37(5)</b>	<b>78.53(4)</b>	<b>137.02(9)</b>
	Internal Debt (excluding Ways and Means Advances and Overdraft)	82.76	32.94	39.10	34.81	75.96
	Net transactions under Ways and Means Advances and Overdraft	-	-	-	-	-
	Loans and Advances from Government of India#	63.97(27.89)	36.18(24.30)	52.27(28.49)	43.72(22.61)	61.06(24.53)
<b>6</b>	<b>Total receipts in the Consolidated Fund (3+4+5)</b>	<b>1,659.63</b>	<b>933.18</b>	<b>1,899.69</b>	<b>2,160.33</b>	<b>1,479.28</b>
<b>7</b>	<b>Contingency Fund receipts</b>	-	<b>0.10</b>	-	-	<b>0.03</b>
<b>8</b>	<b>Public Account receipts</b>	<b>788.97</b>	<b>823.68</b>	<b>967.41</b>	<b>1,356.15</b>	<b>1,193.34</b>
<b>9</b>	<b>Total receipts of Government (6+7+8)</b>	<b>2,448.60</b>	<b>1,756.96</b>	<b>2,867.10</b>	<b>3,516.48</b>	<b>2,672.65</b>
<b>Part B. Expenditure/Disbursement</b>						
<b>10</b>	<b>Revenue Expenditure</b>	<b>1,509.97(94.12)</b>	<b>763.31(83.49)</b>	<b>1,664.25(88.76)</b>	<b>1,882.62(90)</b>	<b>1,180.93(84.81)</b>
	Plan	134.60(8.91)	155.93(20.43)	192.67(11.58)	248.03(13.17)	246.32(20.86)
	Non-plan	1,375.37(91.10)	607.38(79.57)	1,471.58(88.42)	1,634.59(86.83)	934.61(79.14)
	General Services (including interest payments)	1,143.87(75.75)	406.01(53.19)	1,254.02(75.35)	1,405.75(74.67)	<b>689.06(58.35)</b>
	Social Services	196.26(13.00)	192.49(25.22)	226.67(13.62)	238.74(12.68)	<b>262.84(22.26)</b>
	Economic Services	169.84(11.25)	164.81(21.59)	183.56(11.03)	238.13(12.65)	<b>229.03(19.39)</b>
	Grants-in-aid and contributions*	3.49	8.39	12.07	7.80	37.14
<b>11</b>	<b>Capital expenditure</b>	<b>94.34(5.88)</b>	<b>150.92(16.51)</b>	<b>210.73(11.24)</b>	<b>208.98(10)</b>	<b>211.49(15.19)</b>
	Plan	94.34(100)	150.92(100)	210.73(100)	208.98(100)	211.49(100)
	Non-plan	-	-	-	-	-
	General Services	3.87(4.10)	4.45(2.96)	8.14(3.86)	11.49(5.50)	12.77(6.04)
	Social Services	36.18(38.35)	50.32(33.34)	73.44(34.85)	83.66(40.03)	97.44(46.07)
	Economic Services	54.29(57.55)	96.15(63.71)	129.15(61.29)	113.83(54.47)	101.28(47.89)
<b>12</b>	<b>Disbursement of Loans and Advances</b>	<b>1.44</b>	<b>0.33</b>	<b>0.19</b>	<b>0.06</b>	<b>0.10</b>
<b>13</b>	<b>Total (10+11+12)</b>	<b>1,605.75</b>	<b>914.56</b>	<b>1,875.17</b>	<b>2,091.66</b>	<b>1,392.52</b>

# Includes Ways and Means Advances from Government of India

\* Forms part of Social and Economic Services

		1999-2000	2000-01	2001-02	2002-03	2003-04
<b>14</b>	<b>Repayment of Public debt</b>	14.02	32.66	34.20	40.35	84.17
	Internal Debt (excluding Ways and Means Advances and Overdraft)	2.68	5.58	3.00	7.70	16.47
	Net transactions under Ways and Means Advances and Overdraft	-	-	-	-	-
	Loans and Advances from Government of India#	11.34	27.08	31.20	32.65	67.70
<b>15</b>	<b>Appropriation to Contingency Funds</b>	-	-	-	-	-
<b>16</b>	<b>Total disbursement out of Consolidated Fund (13+14+15)</b>	1,619.77	947.22	1,909.37	2,132.01	1,476.69
<b>17</b>	<b>Contingency Fund disbursements</b>	0.10	-	-	0.03	0.50
<b>18</b>	<b>Public Account disbursements</b>	746.48	785.09	908.38	1,311.79	1,204.82
<b>19</b>	<b>Total disbursements by the State (16+17+18)</b>	2,366.35	1,732.31	2,817.75	3,443.83	2,681.98
	<i>Part C. Deficit</i>					
<b>20</b>	<b>Revenue Deficit (10-1)</b>	(+) 1.86	(+) 99.29	(+) 142.93	(+) 197.90	(+)160.25
<b>21</b>	<b>Fiscal Deficit (1+2+4-13)</b>	92.85	50.51	66.85	9.86	50.26
<b>22</b>	<b>Primary Deficit (21-23)</b>	(-)24.63	28.17	17.31	79.67	42.24
	<i>Part D. Other data</i>					
<b>23</b>	<b>Interest Payments (included in revenue expenditure)</b>	67.92	78.67	84.16	89.53	92.50
<b>24</b>	<b>Arrears of Revenue (percentage of Tax &amp; Non-Tax Revenue receipts)</b>	0.80	1.07	1.36	2.16	15.11
<b>25</b>	<b>Financial Assistance to local bodies etc.</b>	3.49	8.39	12.07	7.80	36.84
<b>26</b>	<b>Ways and Means Advances/Overdraft availed (days)</b>	-	-	-	-	-
<b>27</b>	<b>Interest on Ways and Means Advances/Overdraft</b>	-	-	-	-	-
<b>28</b>	<b>Gross State Domestic Product (GSDP)</b>	840.03	976.34	1,139.25	1,251.35(P)	1,358.18(Q)
<b>29</b>	<b>Outstanding fiscal liabilities (year end)</b>	676.34	729.37	806.06	867.68	966.45
<b>30</b>	<b>Outstanding guarantees (year end)</b>	21.57	104.61	95.70	95.70	86.10
<b>31</b>	<b>Maximum amount guaranteed (year end)</b>	0.50	83.04	-	-	-
<b>32</b>	<b>Number of incomplete projects</b>	57	95	37	36	76
<b>33</b>	<b>Capital blocked in incomplete projects.</b>	20.71	12.55	24.64	13.60	184.19



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

(Rupees in lakh)

Sl. No.	Name of Project	Date of Commencement	Expenditure upto date	Remarks
1	2	3	4	5
<b>Capital Outlay on Education, Sports, Art and Culture</b>				
1.	Daramdin Sr. Sec. School	08/2002	39.13	
2.	Construction of Law College at Burtuk	10/2001	162.36	
3.	Construction of 12 room of Yangyang Senior Secondary School	3/2003	23.39	
4.	Construction of Lepcha House cum Museum at Daramdin	07/2003	7.95	
5.	Construction of Stairway to Heaven at Daramdin	12/2002	22.80	
6.	Construction of Palzor Stadium Complex	3/2001	2,287.47	
7.	Construction of gymnasium at Chungthang	02/2002	39.25	
8.	Construction of gymnasium at Namchi	01/2004	25.80	
9.	Development of play ground at Shchey	02/2004	25.00	
<b>Land Revenue Department</b>				
1.	Construction of VLO Quarters (50:50)	1997-98	86.60	
<b>Power Department</b>				
1.	Rellichu	2002	639.46	
2.	132 KVA Rangit/Melli	2002	2,897.94	
3.	APDRP	2002	5,237.79	
4.	Lachung-II	1998	1,109.54	
5.	JPH-I	1999	641.60	
6.	Bulbulay/CSS	2002	396.92	
7.	Manglay	1997	303.56	
8.	Rongnichu Stage II	1999	557.77	
9.	Chaten	2002	36.68	
10.	Ringyang	-	5.83	
11.	State Load dispatch Center (Non laps)	2002	30.00	
12.	Ronglichu (CSS)	2002	616.19	
<b>Water Security &amp; Public Health Engineering Department</b>				
1.	Augmentation of Ragpo water supply by lifting water from Ragpo Khola	1.2.2003	96.62	Work held up due to revision in design
2.	Augmentation of Rongli WS Scheme	25.2.2004	84.00	Work under progress
3.	Augmentation of Phodong WS Scheme	5.3.2004	18.51	Work under progress
4.	Improvement of Syari W/S Scheme at Syari const. Of 1.00 gallon tank	28.9.2002	12.26	Running bill to be paid work under progress
5.	Improvement of Sayari W/S Scheme at Syari laying of pipes and cost of dist. Chamber	28.9.2002	3.00	2 <sup>nd</sup> and R/A bill to be submitted.
6.	Augmentation of Gangtok W/S Scheme.	2.7.2003	389.79	Work was held up for want of environmental clearance from Government.
7.	Const. Of reservoir cum sedimentation tank and protective work at Selep	8.9.2003	111.39	Work under progress
8.	Augmentation of Jorethang W/S scheme.	1.8.2003	83.97	Work under Progress.
9.	W/S Scheme to tourist cultural Center at Chemchey.	1.8.2003	421.52	Work in Progress.

<b>Sl. No.</b>	<b>Name of Project</b>	<b>Date of Commencement</b>	<b>Expenditure upto date</b>	<b>Remarks</b>
10.	W/S scheme to Solophuk for Shiva Mandir at Purano Namchi.	1.10.1998	14.00	P.I given to STCS working estimate in process.
11.	Augmentation of Utteray W/S	1.3.2003	68.81	Work in Progress.
12.	Const. of 3 Lakhs Itrs. Capacity RCCR/Tank at Thumki dara Const. of I/Tank at Tikchu Khola.	23.1.2003	9.32	Work under Progress.
<b>Sewerage Division</b>				
1.	Extension of Sewer Submain in Tadong Gairi Gaon Area.	1.8.2003	18.41	Work in progress
2.	Extension of Sewer Submain in Tadong, SNT Colony, Gangtok	1.8.2003	11.10	Work in progress
3.	Extension of Sewer system at CPWD General Pool Residential Complex, Baluwakhani, Gangtok	1.8.2003	10.15	Work in progress
4.	Extension of Sewer System at Forest Colony area, Gangtok	1.8.2003	28.92	Work in progress
5.	Extension of Sewer System at Pushpa Garage Compound, Sichey.	1.8.2003	6.99	Work in progress
6.	Extension of Sewer main in Tamang Gumpa Area, Sichey.	1.8.2003	80.48	Work in progress
7.	Extension of Sewer Submain for Bhumpagang GICI Qtr. Area, Mandar Lodge area, Gangtok.	1.8.2003	15.74	Work in progress
8.	Extension of Sewer Submain to Samdur Holy Cross Area, Tadong.	1.8.2003	1.70	Work not started
9.	Extension of Sewer System to Jordhara, Tadong.	1.8.2003	0.66	Work not started
10.	Extension of Submain Sewer for College Valley, Tadong.	1.8.2003	25.36	Work in progress
11.	Extension of Submain Sewer for Middle Samdur, Tadong.	1.8.2003	12.14	Work in progress
12.	Extension of Submain Sewer for Samdu, Housing, Tadong.	1.8.2003	22.14	Work in progress
13.	Extension of Submain Sewer below Krishi Bhawan, Tadong.	1.8.2003	1.79	Work yet to be started.
14.	Providing fencing of Sewage Treatment Plant, Adampool.	-	-	Work yet to be started.
15.	Rehabilitation of trunk sewer stretch between Hospital Dara and Gurudwara & Amdo golai and Tadong Bazar	1.8.2003	20.24	Work under Progress.
16.	Rehabilitation of trunk sewer stretch between break pressure tank & 7 <sup>th</sup> mile, Tadong.	1.8.2003	34.51	Work under Progress.
17.	Rehabilitation of trunk sewer stretch between break pressure tank & treatment Plant, Adampool.	1.8.2003	3.93	Work under Progress.
<b>Health &amp; Family Welfare Department</b>				
1.	Construction of Machong PHC in East Sikkim	1.11.2001	30.21	Work was completed during 2003-04 but due to non availability of fund final payment could not be made
2.	Construction of class II single unit qtr. At Machong PHC	5.02.2002	6.87	Work was completed during 2003-04 but due to non availability of fund final payment could not be made
3.	Construction of class III six unit qtr. At Machong PHC	1.11.2001	19.04	Work was completed during 2003-04 but due to non availability of fund final payment could not be made

*Appendices to Audit Report for the year ended 31 March 2004*

Sl. No.	Name of Project	Date of Commencement	Expenditure upto date	Remarks
4.	Construction of class III six unit quarter at Pakyong	20.12.2001	22.04	Except electrification the Civil works was completed on September 2003.
5	Construction of Drug de-addiction center at Namchi S. Sikkim	1.09.2001	8.00	Out of 26 lakh, only 8 lakh was received from Central Govt. the balance amount have to be met up from State plan. Hence, the work could not be completed.
6.	Construction of Eye O. T. Hospital at Namchi S. Sikkim	24.08.2001	15.00	Out of 24 lakh, only 15 lakh was received from Central Govt. Now on receipt of further Rs. 8.94 lakhs in January 2004 the work is in progress.
7.	Construction of 100 bed Hospital at Mangan.	02.03.1997	278.00	
<b>Public Works Department (Building and Housing)</b>				
1.	Construction of approach road and car park at SDM Complex, Rongli	15.3.2003	15.93	Work under progress
2.	Construction of Sikkim Guest House at Kolkata	26.3.2002	90.44	Work under progress
3.	Construction of Security Check Post at Rongpo	01.4.2003	5.05	Work under progress
4.	Construction of Guest House at Karfectar	11.4.2002	190.00	Work under progress
5.	Construction of DAC at Namchi	01.8.2002	91.41	Work under progress
6.	Construction of Sub-jail at Namchi	31.7.2003	276.00	Work under progress
7.	Construction of Annex Block of DAC at Namchi	28.8.2002	200.00	Work under progress
8.	Construction of approach road at Sichey Housing Complex	15.2.2002	31.80	Work under progress
9.	Construction of Quarters at Sichey Housing Complex	13.11.2003	-	Work under progress
10.	Construction of composite building of Forest Department	-	3.45	Work under progress
11.	Construction of Quarter at Baluwakhani (Forest)	17.2.2003	2.87	Work under progress
12.	Construction of Tribal Residential School at Sowam	11.6.2002	135.96	Work under progress
13.	Construction of Police Housing Colony at 6 <sup>th</sup> Mile	6.09.2002	50.47	Work under progress
14.	Construction of IR Bn. at Pipalay	31.3.2003	75.10	Work under progress
15.	Construction of Police Training Center at Yangang	31.3.2003	89.00	Work under progress
16.	Construction of Melli Check Post	26.3.2003	20.00	Work under progress
17.	Development of Tourist Center at Yuksom	6.11.2000	44.77	Work under progress
18.	Construction of Fire Station Building at Mangan	30.1.2003	29.99	Work under progress
	<b>Total</b>		<b>18,531.88</b>	

**APPENDIX- VII**  
(Ref: Paragraph 1.11, page 17)

**Statement showing impact of Government Policies in the State**

SI no.	Description	Unit	Year	
			2002-03	2003-04
<b>1. Education</b>				
(a)	School			
(i)	Primary	Number	1,235	1,203
(ii)	Middle Senior	Number	207	237
(iii)	High/Senior Secondary	Number	36	40
(b)	Enrolment in Schools	Number	1,37,806	1,37,673
(c)	Literacy	Percentage	69.68	69.68
(d)	Colleges	Number	8	8
<b>2. Health</b>				
(a)	Primary Health Centres	Number	24	24
(b)	Hospitals	Number	5	5
(c)	Doctors	Number	198	200
(d)	Birth Rate	Percentage	21.8	21.9
(e)	Death Rate	Percentage	5.7	4.9
(f)	Infant Mortality Rate	Percentage	49	34
<b>3. Animal Health</b>				
(a)	Veterinary Hospitals	Number	12	12
(b)	Veterinary Dispensaries	Number	23	23
(c)	Artificial Insemination Centre	Number	35	35
(d)	Livestock Check Post	Number	4	4
<b>4. Roads</b>				
(a)	Major District Roads	KM	442	464
(b)	Other District Roads	KM	1,120.35	1,179.35
<b>5. Agriculture</b>				
(a)	Area under cultivation	Ha	62,850	64,570
(b)	Total production of food grains	MT	92,983	92,960
(c)	Total area under cash crops	Ha	33,054	34,172
(d)	Total Production	MT	67,863	72,892
<b>6. Gross State Domestic Product and per capita income of Sikkim at constant prices</b>				
(a)	GSDP	In lakh	1,25,135	1,35,818
(b)	Per Capita GSDP	In Rs.	NA	NA
<b>7. Gross State Domestic Product and per capita income of Sikkim at current prices</b>				
(a)	GSDP	In lakh	1,25,135	1,35,818
(b)	Per Capita GSDP	In Rs.	NA	NA

## APPENDIX – VIII

(Ref: Paragraph 2.3.1, Page 22)

### Statement showing areas in which major savings occurred

(Rupees in Crore)

Sl. No	Grant No.	Major head	Areas in which major savings occurred	Savings
1	7	<i>Education(Revenue)</i>		
		2202	Assistance to non-Government Primary school	0.38
			Other expenditure	2.41
			Junior High Schools	0.90
2	7	<i>Education (Capital)</i>		
		4059	Construction of other Buildings	1.10
			Technical Education/ Technical Schools	4.15
3	10	<i>Finance</i>		
		2075	State Lotteries	730.21
4	17	<i>Industries</i>		
		4860	Public Sector Undertakings	20.64
5	30	<i>Planning &amp; Development</i>		
		3451	Planning & Development Department	13.54
6	32	<i>Power</i>		
		4801	Hydel Projects	1.51
		4801	Other Micro-mini hydel Scheme	1.22
		4801	Other distribution scheme	10.55
7	35	<i>Roads &amp; Bridges (Revenue)</i>		
		3054	Strategic and Border Roads (100%CSS)	8.50
		2059	Roads & bridges Department	2.14
8	35	<i>Roads &amp; Bridges (Capital)</i>		
		5053	Aerodromes up gradation grants	9.87
		5054	District & other roads	5.42
		5054	Strategic & Border Roads (100% CSS)	6.09
9	40	<i>Sports &amp; Youth Affairs</i>		
		4202	Assistance from NLCPR for construction of Paljor stadium	4.54

## APPENDIX – IX

(Ref: Paragraph 2.3.5, Page 23)

### 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
1	2	3	4	5	6	7
	<b>Revenue</b>					
1	1-Agriculture	1,906.65	7.73	1,914.38	1,648.00	266.38
2	2-Animal Husbandry	1,037.75	18.00	1,055.75	1,008.25	47.50
3	4-Co-operation	311.55	5.58	317.13	272.98	44.15
4	7-Education	14,687.70	61.00	14,748.70	13,755.24	993.46
5	10- Finance	1,30,848.07	2,713.00	1,33,561.07	59,450.60	74,110.47
6	11- Fisheries	150.50	12.80	163.30	143.72	19.58
7	12-Food & Civil Supplies & Consumer Affairs	1,011.55	2.31	1,013.86	997.55	16.31
8	13-Forestry & Wildlife	2,217.46	102.48	2,319.94	2,173.86	146.08
9	14-Health & Family Welfare	4,113.39	161.65	4,275.04	3,984.00	291.04
10	16-Horticulture	666.85	14.12	680.97	655.25	25.72
11	18-Information & Public Relations	320.45	65.00	385.45	302.96	82.49
12	20-Irrigation	1,464.83	5.39	1,470.22	1,422.49	47.73
13	30-Planning & Development	1,896.90	1.00	1,897.90	367.07	1,530.83
14	35- Roads & Bridges	2,968.15	51.93	3,020.08	1,961.84	1,058.24
15	40- Sports & Youth Affairs	854.85	458.60	1,313.45	829.45	484.00
16	41-Tourism	615.70	9.31	625.01	572.98	52.03
17	42- Urban Development & Housing	1,875.00	9.20	1,884.20	1,783.13	101.07
18	43- Vigilance	147.00	3.50	150.50	137.87	12.63
	<b>Capital</b>					
19	7- Education	2,210.70	633.17	2,843.87	2,112.23	731.64
20	30-Planning & Development	350.00	750.00	1,100.00	311.75	788.25
21	35-Roads & Bridges	5,393.10	592.26	5,985.36	3,443.80	2,541.56
22	39-Social Welfare	250.00	79.37	329.37	128.86	200.51
23	42-Urban Development & Housing	1,138.67	104.80	1,243.47	998.60	244.87
	<b>Total</b>	<b>1,76,436.82</b>	<b>5,862.20</b>	<b>1,82,299.02</b>	<b>98,462.48</b>	<b>83,836.54</b>

**APPENDIX – X**  
(Ref : Paragraph 2.3.9, Page 24)

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

*(Rupees in lakh)*

Sl. No	Grants No	Name	Actual savings	Amount actually Surrendered	Excess Amount Surrendered
<b>REVENUE</b>					
1	7	Education	993.46	1,001.60	8.14
2	34	Public Health Engineering	11.88	15.00	3.12
3	36	Rural Development	324.90	326.14	1.24
<b>CAPITAL</b>					
4	5	Culture	10.84	12.28	1.44
5	17	Industries	287.73	289.00	1.27
6	38	Sikkim Nationalised Transport	48.92	50.00	1.08
7	42	Urban Development & Housing	244.87	246.16	1.29
<b>Total</b>			<b>1,922.60</b>	<b>1,940.18</b>	<b>17.58</b>

## APPENDIX – XI

(Ref: Paragraph 2.3.10, Page 24)

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

(Rupees in lakh)

Sl. No	Grant No and Name of Grant / Appropriation	Amount of Saving (percentage of saving to the provision)	Reasons for saving
1	2	3	4
<b>REVENUE</b>			
1	1 - Agriculture	266.38 (14)	Mainly due to (a) non and partial implementation of Centrally sponsored scheme during the year, (b) non-implementation of the programme due to non-release of fund from National Oil seed & Development Board, partial implementation of the Oil seed production programme.
2	4-Co-operation	44.15 (14)	No specific reasons specified.
3	10-Finance	74,110.46 (55)	Mainly due to ban on sale of lottery tickets by Tamilnadu Government and imposition of heavy sales tax by various State Governments on sale of lottery tickets (Rs.73,021 lakh).
4	11-Fisheries	19.58 (12)	Reasons not specified.
5	18-Information & Public Relations	82.49 (21)	No reasons were produced for the bulk of the savings.
6	30-Planning & Development	1,530.83 (80)	Mainly due to (a) net result of decrease by reappropriation (Rs.748.10 lakh) followed by surrender (Rs.606.35 lakh) in February 2004 stated to be due to meeting the supplementary grant of other Departments during the year and non-sanction of grants-in-aid to State Planning Board (Rs.1,354.45 lakh) (b) non-submission of schemes (Rs.166.63 lakh).
7	35-Roads & Bridges	10.58 (35)	Mainly due to savings (Rs. 850 lakh) in Major Head 2054- R&B. Necessary book adjustment for the charges of maintenance of road work done by Boarder Road Development Board could not be carried out in the current year's accounts, due to non-receipt of expenditure statement from Border Road Task Force (Ministry of Surface Transport).
8	37-Science & Technology	100.21 (57)	No reasons specified.
9	40 - Sports & Youth Affairs	48.90 (17)	Mainly due to (a) resultant effect of reduction of Rs.9.15 lakh through re-appropriation and surrender of Rs.18.40 lakh due to economy in office expenses, non-receipt of fund from Government of India (b) non-posting of Accountant in NSS scheme and non-organising of programme (Rs.15.07 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
<b>CAPITAL</b>			
1	4-Co-operation	10.97 (18)	No specific reasons specified.
2	7 - Education	731.64 (26)	Mainly due to (a) non-achievement of target for civil works as only limited funds were received from the Central Government and procurement of equipment were also delayed due to administrative reasons (Rs.110.54 lakh), (b) non-achievement of work due to non supply of stock materials and delay on the part of the controlling department to execute the work during the year (Rs.415.00 lakh).
3	14-Health & Family Welfare	69.59 (15)	Anticipated savings were surrendered as per the direction of Government without specifying any reasons.
4	16-Horticulture	25.04 (63)	Due to surrender of Rs.20.00 lakh as per instruction of the Government and non-receipt of bills during the year (Rs.5 lakh).
5	17-Industries	287.73 (60)	Mainly due to surrender of Rs.264.00 lakh as per the instruction of the Government without assigning any reasons.
6	30-Planning & Development	788.25 (71)	Due to non-sanctioning of Rastriya Sam Vikas Yojana by the Planning Commission (Rs.75.00 lakh) however, reason for bulk of the saving was not furnished.
7	32-Power	13.28 (23)	Due to (a) decreasing the provision by Rs.9.79 lakh through the appropriation and further reduction of Rs.141.04 lakh through surrender to match the expenditure on the basis of sanction made by Government of India on CSS. (b) late receipt of allocation from Government of India (Rs.317.77 lakh), restricting the expenditure on the basis of allocation made during the fiscal (Rs.736.95 lakh).
8	33-Printing & Stationery	30.34 (100)	The entire provision was surrendered (February 2004).as per the direction of the Government without assigning any reason.
9	35 – Roads & Bridges	2,541.56 (42)	(a) Savings amounting to Rs.609.10 lakh occurred under Major Head 5054 capital outlay on R&B. Necessary book adjustment for construction of road work could not be carried out due to non-receipt of expenditure statement from Border Road Task Force. (b) Savings of R.986.98 lakh under Major Head 5053- capital outlay on civil Aviation was due to non-finalisation of the scheme by the civil Aviation Department. (c) Savings of Rs.546.49 lakh under M.H. 5054- capital outlay on R&B was due to surrendering the provision to accommodate excess expenditure in other sectors.
10	38-Sikkim Nationalised Transport	48.92 (26)	No reasons specified.
11	39-Social Welfare	200.51 (61)	Due to (a) inability to utilise the provision meant for construction of OBC Boys Hostel at Kaluk by the executing department (Rs.20.00 lakh) and (b) surrender of balance amount of Rs.100.00 lakh as per the Government direction without citing any reason. No reasons furnished for balance amount of savings.
12	40-Sports & Youth Affairs	4.84 (37)	The provision under Non Lapsable Central Pool of Resources could not be utilised during the year due to change of pattern of funding of the construction of Palzor Stadium by Government of India and State Government.
13	41-Tourism	181.18 (23)	Mainly due to (a) delay in progress of work of Yatri Niwas (Rs.3.95 lakh) (b) adverse climatic conditions in the worksite since November 2003 (Rs.59 lakh) (c) delay in finalisation of work through Gram Panchayats for tourist infrastructure at Rumtek (Rs.33.31 lakh), non-receipt of environmental clearance (Rs.59.84 lakh) and (d) Rs.25.00 lakh surrendered as per the direction of the Government.
14	42-Urban Development & Housing	244.87 (20)	Mainly due to (a) non-receipt of fund (Rs.200.00 lakh) (b) intention to utilise the provision (Rs.37.51 lakh) under non-lapsable pool in the next fiscal.

## APPENDIX-XII

(Ref: Paragraph 2.3.11, Page 24)

**(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	39- Social Welfare 2225- Welfare of SC/ST & OBC 02-Welfare of ST 794-Special Central Assistance for Tribal sub plan 62- Tribal sub plan Scheme	141.00	163.93	22.93	2.07
2	39-Social Welfare 2225- Welfare of SC/ST & OBC 80-General 800-Other expenditure 65-Post Matriculation of SC/ST students	5.00	9.98	4.98	2.46

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

(Rupees in lakh)

Sl. No	Grant No. & Head of Account	Total Grant (Original plus supplementary)	Actual Expenditure	Actual Savings	Amount of Appropriation
1	7- Education 2202-General Education 01-Elementary Education 63-Junior High School	2,488.50	2,462.42	26.08	89.90
2	7-Education 2202-General Education 01-Elementary Education 106-Teachers & Other service 62-Primary School	2,899.50	2,853.44	46.06	61.80
3	7- Education 2202-General Education 01-Elementary Education 107-Teachers Training 67-State Institute of Education	234.00	104.21	129.79	140.37
4	7- Education 2202-General Education 02-Secondary Education 107-Scholarship	55.30	19.02	36.28	53.80
5	30-Planning & Development 2575-Other special Area programme 60-others 101-BADP	222.00	70.40	151.60	166.63
6	32-Power 2801-General 001-Direction & Administration	1,394.35	1,330.27	64.08	80.03

- (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

(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 80-General 001-Direction & Administration 60-Establishment	358.60	380.55	21.95	41.56
2	31-Police 2055-Police 109-District Police	1,088.75	1,094.44	5.69	15.37

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

(Rupees in lakh)

Sl No.	Grant No. & Head of Account	Total Grant (Original plus supplementary)	Actual expenditure	Savings	Amount of Re-appropriation
1	2	3	4	5	6
1	7- Education 2202-General Education 02-Secondary Education 001-Direction & Administration	312.30	310.33	1.97	29.50
2	7- Education 4202-Capital outlay on Education, Sports, Art & Culture 01-General Education 201-Elementary Education 70-Buildings	746.36	566.22	180.14	6.40
3	7- Education 4202-Capital outlay on Education, Sports, Art & Culture 01-General Education 202-Secondary Education 70-Buildings	80.00	72.06	7.94	18.70

## APPENDIX-XIII

(Ref: Paragraph 2.3.12, Page 24)

### 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	49.57	(-) 0.43
2	13-Forestry & Wildlife	100.00	71.26	(-) 28.74
3	20-Irrigation & Flood Control	100.00	66.05	(-) 33.95
4	23-Land Revenue	800.00	791.45	(-) 8.55
5	32-Power	1.00	3.88	(+) 2.88
6	35-Roads & Bridges	250.00	127.68	(-) 122.32
7	36-Rural Development	50.00	106.90	(+) 56.90
	<b>Total</b>	<b>1,351.00</b>	<b>1,216.79</b>	<b>(-) 134.21</b>

**APPENDIX-XIV**  
(Ref: Paragraph 3.1.12, page 31)

**Statement showing coverage of area under HYV vis-à-vis seed distributed by Department**

Year	Crop	Area covered (in hec)	Requirement of seeds kg/hec	Requirement of seeds (in qtls)	Seeds distributed (in qtls)	Achievement (in percentage)
1999-2000	Rice	6,060	40	2,424.00	618.00	25.50
	Wheat	7,920	125	9,900.00	2,125.00	21.46
	Maize	16,070	20	3,214.00	210.59	6.55
<b>Total</b>		<b>30,050</b>				
2000-2001	Rice	6,480	40	2,592.00	400.00	15.43
	Wheat	5,930	125	7,412.50	1,898.00	25.61
	Maize	16,062	20	212.40	232.44	7.24
<b>Total</b>		<b>28,472</b>				
2001-2002	Rice	6,330	40	2,532.00	526.10	20.78
	Wheat	6,327	125	7,908.75	2,348.35	29.69
	Maize	14,380	20	2,876.00	233.66	8.12
<b>Total</b>		<b>27,037</b>				
2002-2003	Rice	5,590	40	2,236.00	409.69	18.32
	Wheat	6,228	125	7,785.00	1,901.00	24.42
	Maize	14,880	20	2,976.00	171.05	5.75
<b>Total</b>		<b>26,698</b>				
2003-2004	Rice	2,750	40	1,100.00	11.95	1.09
	Wheat	4,837	125	6,046.25	2,134.40	35.30
	Maize	12,727	20	2,545.49	138.65	5.45
<b>Total</b>		<b>20,314</b>				

**APPENDIX-XV**  
(Ref: Paragraph 3.3.8, page 50)

**Statement showing production of seedlings**

Range	Name of Nursery (area)	Year of creation	Seedlings produced year-wise					Seedlings to be produced as per norms
			1998-99	1999-00	2000-01	2001-02	Total	
<b>North</b>	Rajey (1ha)	2000-01	00	00	70,000	91,600	1,61,600	24,00,000
	Lachung (0.80 ha)	2000-01	00	00	65,450	65,000	1,30,450	1,92,000
	Kabi (1ha)	1994-95	71,350	73,250	85,400	88,000	3,18,000	4,80,000
<b>East</b>	Baluwakhani (1ha)	1992-93	28,200	35,550	49,530	50,650	1,63,930	4,80,000
	Kyongnosla (2.6 ha)	1999-00	00	2,47,000	1,92,050	1,32,720	5,71,770	12,48,000
	Singtam (1ha)	1992-93	70,650	74,100	94,980	62,650	3,02,380	4,80,000
	Sang Pilot Nry (1 ha)	2000-01	00	00	26,000	70,000	96,000	3,60,000
<b>West</b>	Hee Yangthang (1ha)	1995-96	70,000	75,000	78,500	61,900	2,85,400	4,80,000
	Uttarey Tarchey (1.2 ha)	2000-01	00	00	98,000	38,000	1,36,000	2,40,000
	Rumbuk (1 ha)	1995-96	80,000	85,000	1,27,800	55,000	3,47,800	4,80,000
	Nuntheley (0.80 ha)	2000-01	00	00	75,000	58,000	1,33,000	2,40,000
	Dieu Damthang (0.40 ha)	2001-02	00	00	00	45,065	45,065	48,000
<b>South</b>	Sakbari (1.00 ha)	2000 -01	00	00	44,650	38,120	82,770	2,40,000
	Dorally (1.80 ha)	2000-01	00	00	90,000	62,000	1,52,000	4,32,000
	<b>Total</b>		<b>3,20,200</b>	<b>5,89,900</b>	<b>10,97,360</b>	<b>9,18,705</b>	<b>29,26,165</b>	<b>56,40,000</b>

***Appendices to Audit Report for the year ended 31 March 2004***

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						<b>Difference</b>	<b>27,13,835</b>
						<b>Value @ Rs.2/- each</b>	<b>Rs. 54,27,670</b>

**APPENDIX-XVI**

(Ref: Paragraph 3.3.10, page 51)

**Statement showing discrepancies between number of seedlings issued and shown as planted**

**Table I**

Project	Range	Location of Plantation (Area)	Year of Plantation	Source of seedlings (Nursery)	No. of seedlings from nursery planted	No. of seedlings issued from Nursery	Difference  (F – G)
A	B	C	D	E	F	G	H
P-II	East	Upper Rateychu (25 ha)	2000-01	Kyongnosla Nursery (20 %)	40,000  (8,000 from Kngla Nry)	Total 1,29,000 seedlings issued from Kyongnosla Nursery during 2000-01 as per Nursery Journal	1,43,000
P-II	Do	Yakla Serethang (25 ha)	2000-01	Kyongnosla Nursery	40,000		
P-II	Do	Talkharka Rongchu (15ha)	2000-01		24,000		
P-II	Do	Gnathang (30 ha)	2000-01		48,000		
P-II	Do	Kupup (20 ha)	2000-01		32,000		
P-II	Do	Chhangu (25 ha)	2000-01		40,000		
P-II	Do	Kyongnosla (20 ha)	2000-01		32,000		
P-II	Do	Tamzay (30 ha)	2000-01		48,000		
			<b>Total</b>				
<b>P-II</b>	Do	Upper Rateychu (40ha)	2001-02	Kyongnosla Nursery	64,000	1,71,100 from Kyongnosla Nursery and	
<b>P-II</b>	Do	Thegu Yakla (50 ha)	2001-02		80,000		



<b>P-II</b>	Do	13 <sup>th</sup> Mile Karponang (30ha)	2001-02		48,000	23,400 from 17 <sup>th</sup> Mile Kyongnosla Herbal Nursery. Total issued 1,94,500	2,69,500
<b>P-II</b>	Do	Tamzay (30 ha)	2001-02		48,000		
<b>P-II</b>	Do	Chhangu Kyongnosla (50ha)	2001-02	90% from Kyongnosla Nursery i.e., 72,000	80,000  (72,000 from Kyongnosla Nursery)		
<b>P-IV</b>	Do	Kyongnosla Rongchu (95 ha)	2001-02	Kyongnosla Nursery	1,52,000		
			<b>Total</b>		<b>4,64,000</b>	<b>1,94,500</b>	<b>2,69,500</b>

**Table II**

<b>Project</b>	<b>Range</b>	<b>Location of Plantation (Area in hectares)</b>	<b>Year of Plantation</b>	<b>Source of seedlings (Nursery)</b>	<b>No. of seedlings planted</b>	<b>No. of seedlings issued from Nursery</b>	<b>Difference  (F – G)</b>
<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>	<b>G</b>	<b>H</b>
P-II	<b>North</b>	Katao (30 ha)	2000-01	Lachung Zekuphek Nursery	48,000	41,550	1,02,450
P-II		Zekuphek/Lachung (30 ha)	2000-01		48,000		
P-II		Thakuchen/Sevo (20 ha)	2000-01		32,000		
P-II		Lachen/Zema (10 ha)	2000-01		16,000		
<b>Total</b>					<b>1,44,000</b>	<b>41,550</b>	<b>1,02,450</b>

**Table III**

Project	Range	Location of Plantation (Area in hectares)	Year of Plantation	Source of seedlings (Nursery)	No. of seedling planted	No. of seedlings issued from Nursery	Difference  (F – G)
A	B	C	D	E	F	G	H
P-II	West	Upper Burikhop (20 ha)	2001-02	Nuntheley Nursery	32,000	70,000	74,000
P-II		Nuntheley (20 ha)	2001-02		32,000		
P-II		Barsey/Foktey (20ha)	2001-02		32,000		
P-IV		Nuntheley (20 ha) (Pilot Project, P-IV)	2001-02		32,000		
P-IV		Upper Burikhop (10 ha) (Pilot Project, P-IV)	2001-02		16,000		
<b>Total</b>					<b>1,44,000</b>	<b>70,000</b>	<b>74,000</b>

**APPENDIX – XVII**

*(Ref: Paragraph 3.4.2, page 56)*

**Statement showing list of implementing departments, head of the departments, nodal officers, projects sanctioned and taken-up**

Sl	Department	Head of Department	Nodal Officer	No. of Projects sanctioned	Fund released	Expenditure	Expenditure test checked
1	2	3	4	5	6	7	8
1	Education	Commissioner-cum-Secretary	Chief Engineer	5	30.92	35.47	
2	Roads & Bridges	Principal Chief Engineer-cum-Secretary	Chief Engineer	30	25.01	23.13	
3	Irrigation	Principal Chief Engineer – cum Secretary	Divisional Engineer (East)	91	35.81	35.81	
4	Public Health Engineering	Principal Chief Engineer – cum Secretary	Superintending Engineer (N/E)	3	9.90	7.05	
5	Urban Development and Housing	Principal Secretary	Superintending Engineer (N/E)	1	10.60	13.90	

6	Sports & Youth Affairs	Secretary	Director	1	15.36	19.75	40 per cent
7	Rural Development	Commissioner-cum-Secretary	Chief Engineer	3	20.05	19.44	
8	Culture	Secretary	Additional Secretary	1	0.88	0.88	
9	Power	Principal Chief Engineer – cum Secretary	Superintending Engineer	6	62.91	51.35	
<b>Total</b>				<b>141</b>	<b>211.44</b>	<b>206.78</b>	

### APPENDIX –XVIII

*(Ref: Paragraph 3.4.4, page 56)*

#### Details of department-wise release of funds and expenditure thereon

Sl.	Department		1998-99	1999-00	2000-01	2001-02	2002-03	2003-04	Total
1	Building & Housing and Sports & Youth Affairs	Receipt	-	-	-	4.50	6.46	4.40	15.36
		Expenditure	-	-	1.25	8.20	7.51	2.79	19.75
2	Roads & Bridges	Receipt	-	10.01	-	4.00	3.92	7.08	25.01
		Expenditure	-	-	7.80	2.21	8.96	4.16	23.13
3	Education	Receipt	-	2.50	14.21	10.00	4.21	-	30.92
		Expenditure	-	-	13.87	12.02	9.58	-	35.47
4	Power	Receipt	-	3.00	1.50	17.21	17.70	23.50	62.91
		Expenditure	-	-	3.97	13.74	21.87	11.77	51.35
5	Irrigation & flood control	Receipt	-	12.50	2.50	10.50	7.31	3.00	35.81
		Expenditure	-	-	12.60	5.00	15.21	3.00	35.81
6	Culture	Receipt	-	-	-	-	0.42	0.45	0.87
		Expenditure	-	-	-	-	0.32	0.56	0.88
7	Rural Management & Development	Receipt	10.00	3.50	-	2.00	0.80	3.75	20.05
		Expenditure	3.14	5.92	3.26	0.36	2.82	3.94	19.44
8	Urban Development and Housing	Receipt	-	0.50	5.57	-	1.61	2.92	10.60
		Expenditure	-	-	3.73	2.50	4.75	2.92	13.90
9	Public Health Engineering	Receipt	-	-	-	-	1.75	8.15	9.90
		Expenditure	-	-	-	-	1.75	5.30	7.05
Receipt			10.00	32.01	23.78	48.21	44.18	53.26	211.44
Expenditure			3.14	5.92	46.48	44.03	72.77	34.44	206.78



**APPENDIX- XIX**

(Ref: Paragraph 3.4.15, page 62)

**Statement showing excess payment on carriage**

Sl	Name of work	Original Est cost (Rs. in crore)	Cost approved by DoNER		Date of commencement of work	Agreement rate	Rate as per agreement		Rate allowed		Excess rate/cum	Qty supplied (in cum)	Excess carriage paid (Rs. in lakh)	Status of work
			Amt	Year			Rate/cum	Qty (in cum)	Rate/cum	Qty (in cum)				
			1	Surface improvement, strengthening & premix carpeting of Rabongla –Legship Road (18 kms)			2.34	2.34	2000-01	March 2003				
2	Carpeting of Phongla-Mamring Road (26 Kms)	2.07	2.35	2002-03	February 2003	65 % above	121 230.70	19,980 1,298.50	230.70	21,049.54	109.70 (+ 65%)	19,751.04	37.50	60% completed

**Appendices to Audit Report for the year ended 31 March 2004**

3	Premix carpeting Sikkip-Vok Road (11Kms)	1.54	1.54	2002-03	March 2003	65 % above	176.20	2,434.15	343.10	2,434.15	166.80	2,434.15	6.70	55% completed
							176.20	3,216.43	287.30	3,216.43	111.10	3,216.43	5.89	
							230.70	4,293.73	287.30	4,293.73	56.60	4,293.73	4.01	
4	Yangang- Makha road (11 kms)	1.91	1.74	2002-03	January 2003	55 % above	148.80	6,806.89	230.70	6,806.89	81.90 (+ 55%)	6,806.89	8.64	70% completed
	Total												74.24	

**APPENDIX-XX**

(Ref: paragraph 4.1.1, page 67)

**Statement showing detailed break-up of Works Components**

(In Rupees)

SI No	Name of work	Value of work done	Period of work	Component-wise break-up of costs					Actual cost incurred	
				Material (including mechanical carriage)	Labour (calculated at the rates applicable during execution of work)	Contractor's Profits	Labour overhead	Job Overhead	Material (including mechanical carriage)	Labour
a	b	c	d	e	f	g	h	i	j	k
1	JTW at Selep Tanki Burtuk	4,49,603.00	May-June 2003	3,54,644.00	41,850.00	40,218.00	6,947.00	5,944.00	2,12,149.00	2,37,454.00
2	JTW along ICAR Jhora, Tadong	4,30,898.00	April- May 2003	3,21,783.00	55,020.00	39,173.00	9,133.00	5,789.00	2,58,878.00	1,72,020.00
3	JTW at Lamcheny Jhora, Tadong	9,70,543.00	Jan-May 2003	7,23,573.00	1,24,957.00	88,231.00	20,743.00	13,039.00	5,35,153.00	4,35,390.00
4	BPW at Diprop at Paley (Ray Mindu)	9,46,086.00	April – May 2003	7,07,391.00	1,20,049.00	86,008.00	19,928.00	12,710.00	6,03,636.00	3,42,450.00
5	JTW 5 <sup>th</sup> Mile Complex near STCS Go-down	3,02,643.00	June – Aug 2003	2,32,942.00	32,695.00	27,513.00	5,427.00	4,066.00	1,95,763.00	1,06,880.00
6	Subsidiary Work in and around Gangtok	60,854.00	Feb – Mar 2003	43,608.00	9,345.00	5,532.00	1,551.00	818.00	32,994.00	27,860.00
7	JTW No 1 (c) at Bojoghari	3,35,763.00	April – May 2003	2,66,581.00	46,417.00	22,765.00	00.00	00.00	2,69,293.00	66,470.00
8	JTW at Pharey, North Sikkim	4,80,417.00	Oct-Nov 2002	4,02,137.00	67,373.00	10,907.00	00.00	00.00	3,77,500.00	1,02,917.00
9	RTW below hydel Colony, Singtam.	4,97,473.00	Nov-Dec 2002	3,27,894.00	1,35,473.00	34,106.00	00.00	00.00	3,47,473.00	1,50,000.00
10	AEW at Richu Khola towards Linkey Village	4,96,937.00	Aug-Sept 2002	3,43,319.00	1,38,881.00	14,737.00	00.00	00.00	3,34,687.00	1,62,250.00
11	Restoration of Burul Badamtam MIC	4,74,048.00	Nov-Dec 2002	2,71,744.00	1,66,090.00	36,214.00	00.00	00.00	2,17,818.00	2,56,230.00
	<b>Total</b>	<b>54,45,265.00</b>		<b>39,95,616.00</b>	<b>9,38,150.00</b>	<b>4,05,404.00</b>	<b>63,729.00</b>	<b>42,366.00</b>	<b>33,85,344.00</b>	<b>20,59,921.00</b>

Works at SI No 1 to 7 at SOR 2001 rates and SI No 8 to 11 at SOR 1997 rates.

**Savings (in Rupees)**

Materials: Rs. (39,95,616 – 33,85,344) = Rs. 6,10,272.00  
 Contractor's Profit: = Rs. 4,05,404.00  
 Overheads: Rs. (63,729 + 42,366) = Rs. 1,06,095.00  
**Total: = Rs. 11,21,771.00**

Excess expenditure on labour Rs. (2059921 – 938150.00) = Rs. 11,21,771.00



**APPENDIX-XXI**

(Ref: paragraph 4.5.1, page 76)

**Statement showing diversion of funds**

(In Rupees)

Sl. No.	Major Head	Voucher No./date	Ch. No. date	Name of the scheme	Purpose of the scheme	Diversion towards	Amount of diversion
1	2406-01-101-85 KBR 100% CSS	Contingent Audit Register 2001-02 p/149 to 151		Khanchendzonga Biosphere Reserve	Preservation of core zone and demarcation of boundary	Payment of salaries	1,54,615
2	2406-02-110-100% CSS	11/WL 16.06.99	146379 16.06.99	Propagation and Conservation of Wildlife Products	Development of Khanchendzonga National Park	Visit of Chief Minister to West District	20,000
3	2406-02-110-60 100% CSS	57/WL 22.03.2003	345092 22.03.2003	Barsey Rhododendron Sanctuary	Development of Barsey Rhododendron Sanctuary	Purchase of Rice, Dal, Sugar etc.	28,456
4	-DO-	178/WL 31.03.2003	345142 31.03.2003	Maenam Wildlife Sanctuary	Development of Maenam Wildlife Sanctuary	-do-	28,456
5	2406-02-110-90 100% CSS	10/WL 07.11.2000	210715 07.11.2000	Propagation and Conservation of Wildlife Products	Development of Khanchendzonga National Park	Engagement of dispatcher cum record keeper	1,457
6	2406-02-110-60 100% CSS	25/WL 10.12.2001		Shingba Rhododendron Sanctuary	Development of Shingba Rhododendron Sanctuary	Purchase of Rice etc. and office stationeries.	38,260
7	2406-01-101-85 100% CSS	15/WL 10.08.2000	184045 10.08.2000	Khanchendzonga Biosphere Reserve	Development of Khanchendzonga Biosphere Reserve	Repair of vehicle SK-02/1016	49,650
8	2406-02-110-47-96 (Plan)	18/WL 13.09.2001	252225 13.09.2001	Himalayan Zoological Park	Development of Himalayan Zoological Park	Purchase of Godrej chair, almirah etc.	29,662
9	2406-02-110-60-95 100% CSS	46 to 50/WL 23.03.2002		Shingba Rhododendron Sanctuary	Development of Shingba Rhododendron Sanctuary	Purchase of different office stationeries etc.	2,49,630
10	Not Available	Period w.e.f. 1998-99 to 2002-03 M.B. No. 138/ FW		Kyongnosla Alpine Sanctuary	Development of Kyongnosla Alpine Sanctuary	Payment of wages to Typist. LDC, Peon, Tracer and Dispatcher	3,16,277
						<b>Total</b>	<b>9,16,463</b>



**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
I.	2.	3(a)	3(b)	3(c)	3(d)	3(e)
<b>A. Working Government companies</b>						
<b>I. Consumer Industries</b>						
1	Sikkim Jewels Limited	593.93	-	-	78.13	672.06
2	Sikkim Time Corporation Limited (SITCO)	1,122.54	-	-	-	1,122.54
3	Sikkim Precision Industries Ltd.(SPCIL)	370.00	-	-	-	370.00
	<b>Sector wise Total</b>	<b>2,086.47</b>	<b>-</b>	<b>-</b>	<b>78.13</b>	<b>2,164.60</b>
<b>II. General Financial and Trading Institutions</b>						
4	Sikkim Industrial Development and Investment Corporation Limited (SIDICO)	1,672.50	-	-	636.80	2,309.30
	<b>Sector wise Total</b>	<b>1,672.50</b>	<b>-</b>	<b>-</b>	<b>636.80</b>	<b>2,309.30</b>
<b>III. Welfare</b>						
5	Scheduled Caste, Scheduled Tribe, Other Backward Class Development Corporation Limited.	328.60	145.97	-	-	474.57
	<b>Sector wise Total</b>	<b>328.60</b>	<b>145.97</b>	<b>-</b>	<b>-</b>	<b>474.57</b>
<b>IV. Tourism</b>						
6	Sikkim Tourism Dev. Corporation (STDC)	574.87	-	-	-	574.87
	<b>Sector wise Total</b>	<b>574.87</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>574.87</b>
<b>V. Power</b>						
7	Sikkim Power Development Corporation	340.00	-	-	-	340.00
	<b>Sector wise Total</b>	<b>340.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>340.00</b>
<b>VI. Animal Husbandry</b>						
8	Sikkim Poultry Development Corporation	-	-	-	-	-
9	Sikkim Hatcheries Ltd.(SHL)	-	-	43.83	2.00	45.83
	<b>Sector wise Total</b>	<b>-</b>	<b>-</b>	<b>43.83</b>	<b>2.00</b>	<b>45.83</b>
	<b>Total A (All sector wise Government Companies)</b>	<b>5,002.44</b>	<b>145.97</b>	<b>43.83</b>	<b>716.93</b>	<b>5,909.17</b>
<b>B Working Statutory corporations</b>						
<b>I. Financing</b>						
1.	(i) State Bank of Sikkim	53.38	-	-	5.00	58.38
	<b>Sector wise total</b>	<b>53.38</b>	<b>-</b>	<b>-</b>	<b>5.00</b>	<b>58.38</b>
<b>II. Miscellaneous</b>						
2.	Sikkim Mining Corporation (SMC)	585.50	539.00	-	-	1,124.50
3.	State Trading Corporation of Sikkim (STCS)	111.38	-	-	-	111.38
	<b>Sector wise total</b>	<b>696.88</b>	<b>539.00</b>	<b>-</b>	<b>-</b>	<b>1,235.88</b>
	<b>Total B (All sector wise Statutory Corporations)</b>	<b>750.26</b>	<b>539.00</b>	<b>-</b>	<b>5.00</b>	<b>1,294.26</b>
	<b>GRAND TOTAL (A+B)</b>	<b>5,752.70</b>	<b>684.97</b>	<b>43.83</b>	<b>721.93</b>	<b>7,203.43</b>
<b>C Non-working Government companies</b>						
<b>I. Consumer Industries</b>						
1	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>						
2	Sikkim Livestock Processing and Development Corporation (SLPDC)	35.00	34.00	-	-	69.00

**Appendices to Audit Report for the year ended 31 March 2004**

		Sector wise total	35.00	34.00	-	-	69.00
3		III. Transport Department (SNT) 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)	5,845.60	718.97	43.83	721.93	7,330.33

# Loans outstanding at the close of 2003-04 represents long term loans only.

**XXII**

**graph 6.2.3,6.2.4, 6.3.1,6.7.2, Page. 93,97)**  
**date paid-up capital, budgetary outgo, loans**  
**as on 31 March 2004 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 2003-2004			Debt equity ratio for 2002-2003 (previous year) 4(f) /3(e)
Equity	Loans		Govt.	Others	Total	
4(a)	4(b)	4(c)	4(d)	4(e)	4(f)	5.
50.00	-			79.88	79.88	0.12:1 (0.25:1)
-				-	-	-
50.00				79.88	79.88	0.04:1 (0.07:1)
50.00			202.87	91.30	294.17	0.13:1 (0.15:1)
50.00			202.87	91.30	294.17	0.13:1 (0.15:1)
50.00		199.12	-	1,111.30	1,111.30	2.34:1 (2.94:1)
50.00		199.12	-	1,111.30	1,111.30	2.34:1 (2.94:1)
300.47				-	-	-
300.47				-	-	-
40.00				5,001.00	5,001.00	14.71:1 (16.67:1)
40.00				5,001.00	5,001.00	14.71:1 (16.67:1)
-	-		-	-	-	-
-	-		-	25.55	25.55	0.56:1 (0.56:1)
-	-		-	25.55	25.55	0.56:1 (0.56:1)
490.47		199.12	202.87	6,309.03	6,511.90	1.10:1 (1.21:1)
-	-		-			-
94.00				54.00	54.00	0.05:1 (0.06:1)
-				-	-	-
94.00				54.00	54.00	0.04:1 (0.05:1)
94.00				54.00	54.00	0.04:1 (0.05:1)
584.47		199.12	202.87	6,363.03	6,565.90	0.91:1 (1.01:1)

-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
584.47		199.12	202.87	6,363.03	6,565.90	0.90 : 1(0.99:1)

Note : Except in respect of companies and corporations which finalized their accounts for 2003-04, figures are provisional and as given by the companies/corporations

APPENDIX -

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

(Figures in columns 7 to 12 and 15 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.</b>	<b>Working Government Companies</b>						
	<b>I. Consumer Industries</b>						
1	Sikkim Jewels Limited (SJL)	Industries	July 1976	2002-03	2004	(+) 5.48	24.50
2	Sikkim Time Corporation Limited (SITCO)	Industries	October 1976	2001-02	2003	(-) 51.28	135.49
3	Sikkim Precision Industries Limited (SPCIL)	Industries	February 1999	2002-03	2003	(+) 1.10	1.01
	Sector wise total					(-) 44.70	-
4	<b>II. General Financial and Trading Institutions</b>						
	Sikkim Industrial Development and Investment Corporation Limited (SIDICO)	Industries	March 1977	2002-03	2003	(+) 250.93	2.57
	Sector wise total					(+) 250.93	
5	<b>III. Welfare</b>						
	Scheduled Caste, Scheduled Tribe, Other Backward Class Development Corporation Limited (SABCO)	Welfare	April 1976	2002-03	2003	(-) 40.29	1.52
	Sector wise total					(-) 40.29	
6	<b>IV. Tourism</b>						
	Sikkim Tourism Development Corporation (STDC)	Tourism	February 1998	2002-03	2004	(-) 96.23	2.66
	Sector wise total					(-) 96.23	
7	<b>V. Power</b>						
	Sikkim Power Development Corporation (SPDC)	Power	December 1998	2001-02	2002	(*)	
	Sector wise total					-	
8	<b>Vi. Animal Husbandry</b>						
	Sikkim Poultry Development Corporation Ltd. (SPDCL)	AH & VS	March 1991	2001-02	2003	(-) 11.82	
9	Sikkim Hatcheries Limited (SHL)	AH & VS	August 1994	2001-02	2003	(-) 12.29	3.53
	Sector wise Total					(-) 24.11	
	<b>Total (A – Working Government Companies)</b>					<b>(+) 45.60</b>	
<b>B</b>	<b>Working Statutory Corporation</b>						

**Appendices to Audit Report for the year ended 31 March 2004**

1	<b>I. Finance</b> State Bank of Sikkim (SBS)	Finance	June 1960	2002-03	2003	(-) 2,157.41	34.68
	Sector wise total					<b>(-) 2,157.41</b>	
2	<b>II. Miscellaneous</b> Sikkim Mining Corporation (SMC)	Mines & Geology	February 1960	2002-03	2003	(-) 150.02	3.68
3	State Trading Corporation of Sikkim (STCS)	Finance	March 1972	1999-2000	2002	(+) 31.52	
	Sector wise total					<b>(-) 118.50</b>	
	Total (B – Working Statutory Corporation)					<b>(-) 2,275.91</b>	
	<b>GRAND TOTAL (A+B)</b>					<b>(-) 2,230.31</b>	
<b>C</b>	<b>Non-working Government Companies</b>						
	<b>I. Consumer Industries</b> Sikkim Flour Mills Limited (SFML)	Industries	July 1976	1994-95	1995	Nil	
	Sector wise total					<b>Nil</b>	
	<b>II. Animal Husbandry</b> Sikkim Livestock Processing and Development Corporation Limited (SLPDC)	AH & VS	April 1988	2002-03	2004	(-) 4.80	
	Sector wise total					<b>(-) 4.80</b>	
	<b>III. Transport Department (SNT) Chanmari Workshop and Auto Mobiles Ltd.</b>	SNT	April 1988	1994-95	1997	(-) 14.19	
	Sector wise total					<b>(-) 14.19</b>	
	Total (C – Non-working Government Companies)					<b>(-) 18.99</b>	
<b>D</b>	<b>Non-working Statutory Corporation</b>						
	<b>Nil</b>	-	-	-	-	-	-
	Sector wise total					<b>-</b>	<b>-</b>
	<b>GRAND TOTAL (C+D)</b>					<b>(-) 18.99</b>	
	<b>GRAND TOTAL (A+B+C+D)</b>					<b>(-) 2,249.30</b>	

\* Project under implementation

**XXIII**

6.4.1, 6.5.1, 6.6.6, 6.7.4, 6.7.5, Page 94, 95, 97, 98)

**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 turn over	No. of employees
9.	10.	11.	12.	13.	14	15	16
599.27	(+) 66.19	687.84	(+) 5.48	0.80	1	215.68	112
1,097.54	(+) 510.90	899.33	-	-	2	435.65	305
370.00	(+) 1.10	359.74	(+) 1.10	0.30	1	36.87	58
<b>2,066.81</b>	<b>(+) 578.19</b>	<b>1,946.91</b>	<b>(+) 6.58</b>	<b>0.34</b>		<b>688.20</b>	<b>475</b>
1,654.30	(-) 782.97	1,038.81	(+) 250.93	24.16	1	87.99	31
<b>1,654.30</b>	<b>(-) 782.97</b>	<b>1,038.81</b>	<b>(+) 250.93</b>	<b>24.16</b>		<b>87.99</b>	<b>31</b>
899.82	(-) 432.81	1,611.97	Nil	Nil	1	71.72	23
<b>899.82</b>	<b>(-) 432.81</b>	<b>1,611.97</b>	<b>nil</b>	<b>nil</b>	<b>-</b>	<b>71.72</b>	<b>23</b>
350.07	(-) 60.52	355.25	Nil	Nil	1	92.64	111
<b>350.07</b>	<b>(-) 60.52</b>	<b>355.25</b>		<b>-</b>		<b>92.64</b>	<b>111</b>
250.00	-	5,249.98	Nil	Nil	2		10
<b>250.00</b>	<b>-</b>	<b>5,249.98</b>	<b>-</b>	<b>-</b>			<b>10</b>

**Appendices to Audit Report for the year ended 31 March 2004**

--	(-) 26.04	9.72	Nil	Nil	2		5	
45.83	(-) 49.05	88.41	-	-	2	120.05	21	
<b>45.83</b>	<b>(-) 75.09</b>	<b>98.13</b>	-	-		<b>120.05</b>	<b>26</b>	
5,266.83	(-) 773.20	10,301.05	(+) 257.51	2.50	-	1,060.60	676	
58.38	(-) 4,484.01	24,421.22	Nil	Nil	1	1,026.69	272	
<b>58.38</b>	<b>(-) 4,484.01</b>	<b>24,421.22</b>	-	-		<b>1,026.69</b>	<b>272</b>	
			Nil	Nil	1	74.41	190	
1,030.00	(-) 762.07	12.68						
111.37	(+) 297.65	409.03	(+) 31.52	7.71	4	777.61	98	
<b>1,141.37</b>	<b>(-) 464.42</b>	<b>421.71</b>	<b>(+) 31.52</b>	<b>7.47</b>		<b>852.02</b>	<b>288</b>	
							<b>560</b>	
<b>1,199.75</b>	<b>(-) 4,948.43</b>	<b>24,842.93</b>	<b>(+) 31.52</b>	<b>0.13</b>		<b>1,878.71</b>		
<b>6,466.58</b>	<b>(-) 5,721.63</b>	<b>35,143.98</b>	<b>(+) 289.03</b>	<b>0.82</b>		<b>2,939.31</b>	<b>1236</b>	
60.16	(-) 12.76	84.50	Nil	Nil	9	Nil		
<b>60.16</b>	<b>(-) 12.76</b>	<b>84.50</b>	-	-		-		
			Nil	Nil				
69.00	(-) 64.73	133.76			1	Nil		
<b>69.00</b>	<b>(-) 64.73</b>	<b>133.76</b>	-	-		-		
			Nil	Nil	5 years closed wef. 12/1999	Nil		
0.20	(-) 1.53	69.00						
<b>0.20</b>	<b>(-) 1.53</b>	<b>69.00</b>	-	-		-		
			Nil	Nil		Nil		
<b>129.36</b>	<b>(-) 79.02</b>	<b>287.26</b>			Nil			
			-	-		-		
-	-	-	-	-		-		
-	-	-	-	-		-		
<b>129.36</b>	<b>(-) 79.02</b>	<b>287.26</b>	Nil	Nil		Nil	<b>NIL</b>	
<b>6,595.94</b>	<b>(-) 5,800.65</b>	<b>35,431.24</b>	<b>(+) 289.03</b>	<b>0.82</b>	-	<b>2,939.31</b>	<b>1,236</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 ).

**APPENDIX -**  
*(Ref: Para*  
**Statement showing subsidy received,**  
**which moratorium allowed, 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
I.	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>									

**Appendices to Audit Report for the year ended 31 March 2004**

	i) SC,ST, OBC Development Corporation Ltd.						500.00 (2,500.00)			500.00 (2,500.00)
	ii) SITCO						200.00 (300.00)			200.00 (300.00)
	iii) Sikkim Power Development Corporation						(5,000.00)			(5,000.00)
	<b>Total - A</b>						<b>700.00</b> <b>(7,800.00)</b>			<b>700.00</b> <b>(7,800.00)</b>
<b>B</b>	<b>Working Statutory Corporation</b>									
	i) SMC						(7.00)			(7.00)
	<b>Total - B</b>						<b>(7.00)</b>			<b>(7.00)</b>
	<b>Grand Total (A+B)</b>						<b>700.00</b> <b>(7,807.00)</b>			<b>700.00</b> <b>(7,807.00)</b>

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



**XXIV**

*graph 6.3.1, 6.7.2, Page 93, 97)*

**guarantees received, waiver of dues, loans on converted into equity during the year, outstanding at the end of March 2004**

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 - XXV**  
(Ref: Paragraph 6.5.1, Page 95)

**Statement showing financial position of Statutory Corporations**

1. State Bank of Sikkim	(Rupees in crore)		
Particulars	2001-02	2002-03***	2003-04
<b>A. Liabilities</b>		Provisional figures	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	221.75	306.49	
<b>Borrowings</b>	3.98	4.40	
i) others			
Other liabilities and provisions	16.21	18.20	
<b>TOTAL - A</b>	<b>252.00</b>	<b>339.15</b>	
<b>B. Assets</b>			
Cash and Bank Balances	167.77	248.42	
Investments	3.25	4.75	
Loans and Advances	22.71	25.62	
Net fixed assets	0.58	0.71	
Other assets	13.53	14.81	
Accumulated loss	23.27	44.84	
Miscellaneous expenditure	20.89	-	
<b>TOTAL - B</b>	<b>252.00</b>	<b>339.15</b>	
<b>C. Capital Employed*</b>	<b>180.90</b>	<b>244.21</b>	
<b>2. State Trading Corporation of Sikkim</b>	<b>2001-02</b>	<b>2002-03</b>	<b>2003-04</b>
<b>A. Liabilities</b>			
Paid up Capital			
Reserve and surplus	Provisional figures not furnished	Provisional figures not furnished	Provisional figures not furnished
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>2001-02</b>	<b>2002-03</b>	<b>2003-04</b>
<b>A. Liabilities</b>			
Paid up capital	9.31	10.31	11.70
Reserve and Surplus	0.05	0.07	2.69
Borrowing	1.67	1.79	1.83
i) Government			
Trade dues and Current Liabilities and provisions	1.70	2.33	1.25
<b>TOTAL :- A</b>	<b>12.73</b>	<b>14.50</b>	<b>17.47</b>
<b>B. Assets</b>			
Gross Block	2.68	2.82	2.90
Less Depreciation	1.33	1.43	1.59
Net fixed Assets	1.35	1.39	1.31
Mine Development expenditure	4.06	4.42	4.49
Current assets loans and advances	1.39	1.07	2.46
Accumulated Losses	5.93	9.21	9.21
<b>TOTAL :- B</b>	<b>12.73</b>	<b>14.50</b>	<b>17.47</b>
<b>Capital Employed **</b>	<b>1.04</b>	<b>0.13</b>	<b>2.52</b>

\* 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.  
 \*\*\* Provisional figures

**APPENDIX - XXVI**  
 (Ref: Paragraph 6.5.1, Page 95)  
**Statement showing working results of Statutory Corporations**

<b>1. State Bank of Sikkim (SBS)</b>			
<b>Particulars</b>	<b>2001-2002</b>	<b>2002-2003</b>	<b>2003-2004</b>
1. Income			Provisional figure not furnished
a) Interest on loans	7.96	10.27	
b) Other income	1.58	1.81	
<b>Total-1</b>	<b>9.54</b>	<b>12.08</b>	
2. Expenses			
a) Interest on long-term and short-term loans	7.15	6.93	
b) Provision for non-performing assets	-	-	
c) Other expenses	4.24	4.66	
<b>Total-2</b>	<b>11.39</b>	<b>11.59</b>	
3. Profit (+)/Loss (-) before tax (1-2)	(-) 1.85	(+) 0.49	
4. Prior period adjustments	-	22.06	
5. Provision for tax	-	-	
6. Profit (+)/Loss (-) after tax	(-) 1.85	(-) 21.57	
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>2001-2002</b>	<b>2002-2003</b>	<b>2003-2004*</b>
1. Income			
a) Sales of concentrates			0.52
b) Other income	1.42	0.57	0.01
c) Increase (+)/Decrease (-) in stock of concentrates	0.04	0.23	0.19
	(-) 0.02	(-) 0.14	
<b>Total-1</b>	<b>1.44</b>	<b>0.66</b>	<b>0.72</b>
2. Expenses			
a) Establishment charges	1.03	1.03	1.11
b) Manufacturing expenses	0.81	0.62	0.40
c) Other expenses	0.79	0.52	0.49
<b>Total-2</b>	<b>2.63</b>	<b>2.17</b>	<b>2.00</b>
3. Profit (+)/Loss (-) before tax	(-) 1.19	(-) 1.51	(-) 1.28
4. Provision tax	-	-	-
5. Prior period adjustment	(-) 0.10	(-) 0.19	(-) 31.00
6. Profit (+) / Loss (-) after tax	(-) 1.29	(-) 1.70	(-) 32.28
7. Other appropriation	-	-	-
8. Amount available for dividend	-	-	-
9. Dividend for the year	-	-	-
10. Total return on Capital employed	**	**	**
11. Percentage of return on Capital employed	-	-	-
<b>3. State Trading Corporation of Sikkim (STCS)</b>			
<b>Particulars</b>	<b>2001-2002</b>	<b>2002-2003</b>	<b>2003-2004</b>
a) Income			
i) Sale of trading goods			
ii) Other income			
iii) Increase (+)/Decrease (-) in stock			
<b>Total-a</b>			
<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			

\* Provisional figures

\*\* Negative figure

**APPENDIX – XXVII**

*(Ref: Paragraph 6.6.5, Page 96)*

**Statement showing operational performance of Statutory Corporations**

Sl. No.	Particulars	2001-2002	2002-2003	2003-2004
	<b>State Bank of Sikkim</b>			
1	Earnings per share (Rs.)	<i>Appendices to Audit Report for the year ended 31 March 2004</i> Not furnished by the Bank		
2	Number of Branches	22	22	22
3	Number of Employees	298	297	272
4	Profit per Employee (Rs. in lakh)	(-)0.62	(-) 0.16	(-) 0.34
5	Deposits (Rs. in crore)	112.57	174.85	83.29
	Government	109.17	131.64	156.55
	Others			
	<b>TOTAL</b>	<b>221.74</b>	<b>306.49</b>	<b>239.84</b>
6	Advances (including bills)			
	Government	-	-	-
	Other	22.71	25.62	28.70
	<b>TOTAL</b>	<b>22.71</b>	<b>25.62</b>	<b>28.70</b>
7	Debts written off	Nil	Nil	Nil
	<b>Sikkim Mining Corporation</b>			
1	Total mining area in possession	34.8(Hec)	34.8(Hec)	34.8 (Hec)
2	Mining area excavated	9.8 (Hec)	9.8 (Hec)	9.8 (Hec)
3	Number of Employees	253	201	190
1	Installed capacity			
	(a) Ore	100TPD	100TPD	100 TPD
	(b) Waste Rock			
	(c) Others			
	<b>TOTAL</b>	<b>100TPD</b>	<b>100TPD</b>	<b>100 TPD</b>
2	Targets	23,341MT	24,700 MT	6,000MT
	(a) Ore	NIL	NIL	Nil
	(b) Waste Rock	NIL	Nil	Nil
	(c) Others			
	<b>TOTAL</b>	<b>23,341 MT</b>	<b>24,700MT</b>	<b>6,000 MT</b>
3	Actual Production of Waste Rock			
	(a) Own	827MT	135 MT	Nil
	(b) Contractual	-	-	

APPENDIX – XXVIII

(Ref: Paragraph 6.11.1, Page 100)

Statement showing Department-wise outstanding Inspection Reports (IRs)

Sl. No.	Name of Department (Administrative Department)	No. of PSUs	No. of outstanding IRs	No. of outstanding paragraphs	Years from which paragraphs outstanding
1	Industries	5	9	38	1997-1998
2	AH and VS	3	5	27	1994-1995
3	SNT	-	-	-	-
4	Welfare	1	3	24	1999-2000
5	Finance	2	13	52	1990-1991
6	Mines and Geology	1	2	4	2001-2002
7	Tourism	1	3	19	2001-2002
8	Power	1	1	7	2002-2003
	<b>Total</b>	<b>14</b>	<b>36</b>	<b>171</b>	

**APPENDIX-XXIX**  
(Ref: Paragraph 7.3, Page 104)

**Statement showing excess staff over sanctioned strength**

Name of post	Sanctioned strength	Men-in-position	Excess(+)/Shortage(-)
Commissioner-Cum-Secretary	1	1	
Special Secretary	1	1	
Additional Secretary	1	1	
Joint Secretary	2	2	
Deputy Secretary	4	4	
Deputy Director	1	1	
Sr. Accounts Officer	1	1	
Sr. PS	1	1	
Accounts Officer	1	1	
Under Secretary	1	1	
District Civil Supplies Officer	5	6	1 regular
Assistant Director	1	1	
Sr. Inspector	7	6	(-) 1
Office Superintendent	1	0	(-) 1
Steno	2	2	
Head Assistant	2	2	
UDC	1	1	
LDC	15	16	1 M.R
Sr. Accountant	1	2	1 regular
Accountant	2	1	(-) 1
Jr. Accountant	4	4	
Accounts Clerk	4	4	
Inspector	14	8	(-) 6
Sub Inspector	14	11	(-) 3
Asst. Sub Inspector	16	25	4 adhoc, 1 M.R, 4 regular
Computer Operator	0	2	1 M.R 1 adhoc
Driver	8	26	2 work charge, 15 M.R, 1 regular
Daftary	1	1	
Chowkidar	24	30	6 M.R
Peon	7	19	12 M.R
Cleaner	2	2	
Sweeper	1	4	3 M.R
Godown Assistant	0	4	4 M.R
Home Guard	0	2	2 M.R
Enumerator	0	1	1 M.R
Godown Labour	0	12	12 M.R
<b>Total</b>	<b>146</b>	<b>206</b>	<b>60</b>

Note: M.R- Muster Roll





