

**Appendix – 1.1**  
**Statement showing operational performance of Sikkim Nationalised Transport**  
*(Referred to in paragraph 1.3.7.1, Page 47)*

(Rupees in crore)

	Particulars	2004-05	2005-06	2006-07	2007-08	2008-09
Average number of vehicles held	Buses	88	86	79	76	77
	Trucks/tankers	84	87	86	82	84
Average number of vehicles on road	Buses	59	50	52	64	65
	Trucks/tankers	56	61	63	69	74
Percentage of utilisation of vehicles	Buses	67	58	66	84	84
	Trucks/tankers	67	70	73	84	88
Vehicles at the end of the year	Buses	86	85	84	86	96
	Trucks/tankers	80	90	90	85	85
	Total	166	175	174	171	181
Number of employees		983	934	885	843	836
Employee vehicle ratio		5.92:1	5.34:1	5.09:1	4.93:1	4.62:1
Number of routes operated at the end of the year (Buses only)		19*	46	41	40	34
Route KM (Buses only) (in lakh)		7.64	18.51	16.29	14.04	15.64
KM operated (in lakh)	(Buses): Gross	21.96	21.86	17.80	17.31	17.60
	Effective	20.66	20.61	16.55	16.31	16.35
	Dead	1.30	1.25	1.25	1.00	1.25
	(Trucks/Tankers): Gross	18.64	20.32	17.62	15.74	15.90
	Effective	14.64	16.37	15.39	14.24	14.40
	Dead	4.00	3.95	2.23	1.50	1.50
Percentage of dead KM to gross KM	Buses	5.92	5.72	7.02	5.78	7.10
	Trucks/tankers	21.46	19.44	12.66	9.53	8.52
Average Effective KM covered per day	Buses	64.32	65.66	57.40	58.80	58.17
	Trucks/tankers	47.75	52.15	49.03	47.58	46.97
Average revenue per KM (Rs.)		28.13	31.31	46.52	51.13	57.59
Average expenditure per KM (Rs.)		43.29	43.10	51.03	52.37	62.08
Loss per KM (Rs.)		15.16	11.79	4.51	1.24	4.49
Number of operating Depots		12	12	12	12	12
Occupancy ratio (Load Factor)		41	42	58	63	63
KM obtained per litre of	Diesel Oil	NA	4.06	3.70	3.36	3.16
	Engine Oil	325.31	417.42	354.49	402.56	270.84

**Appendix – 3.1**  
**Statement showing the district wise lifting of rice (in MT) Class I-V**  
*(Referred to in paragraph 3.1.9.1, Page 91)*

Year	East			West			North			South			Total Short lifting
	Allocation of rice	Rice lifted	Short lifting	Allocation of rice	Rice lifted	Short lifting	Allocation of rice	Rice lifted	Short lifting	Allocation of rice	Rice lifted	Short lifting	
1	2	3	4	5	6	7	8	9	10	11	12	13	
2004-05	623.56	-		415.90	415.90	Nil	196.58			436.00	436.00	Nil	Nil
2005-06	867.52	867.52	-	498.99	498.99		235.68	227.86	7.82	524.40	524.40	Nil	Nil
2006-07	749.70	<b>749.70</b>	-	524.20	<b>438.99</b>	85.20	168.30	<b>220.22</b>	(+)51.92	518.50	<b>518.50</b>	Nil	85.20
2007-08	786.76	<b>749.70</b>	37.06	529.25	<b>386.09</b>	143.15	166.90	<b>88.23</b>	78.67	543.97	<b>543.97</b>	Nil	258.88
2008-09	450.80	<b>450.80</b>	-	293.81	<b>290.00</b>	3.81	92.79	<b>88.11</b>	4.68	312.10	<b>312.10</b>	Nil	8.49
Total	3,478.34	2,817.72	37.06	2,262.15	2,029.97	232.16	860.25	624.42	143.09	2,334.97	2,334.97		352.48
Statement showing the district wise lifting of rice (in MT) Class VI-VIII													
Year	Allocation of rice	Rice lifted	Short lifting	Allocation of rice	Rice lifted	Short lifting	Allocation of rice	Rice lifted	Short lifting	Allocation of rice	Rice lifted	Short lifting	Total Short lifting
1	2	3	4	5	6	7	8	9	10	11	12	13	
2008-09	382.82	340.30	42.52	205.96	161.76	44.20	56.34	30.16	26.18	21.57	21.57	-	112.90
Grand Total	3,861.16	3,158.02	79.58	2,468.11	2,191.73	276.36	916.59	654.58	169.27	2,356.54	2,356.54	Nil	<b>465.38</b>

**Total Allocation = Rs. 9,602.40 lakh**

\* Does not include routes operated from Gangtok depot during 2004-05 due to non availability of the records.

**Appendix – 5.1**  
**Statement showing particulars of up to date paid-up capital, loans outstanding and Manpower as on 31 March 2009 in respect of**  
**Government companies and Statutory corporations**  
*(Referred to in paragraph 5.1.6, page 146)*

(Figures in column 5 (a) to 6 (c) are Rupees in crore)

Sl. No.	Sector & Name of the Company	Name of the Department	Month and year of incorporation	Paid-up Capital			Loans <sup>1</sup> outstanding at the close of 2008-09			Debt equity ratio for 2008-09 (Pre-vinous year)	Manpower (No. of employees) (as on 31.3.2009)		
				State Government	Central Government	Others	Total	State Government	Central Government			Others	Total
(1)	(2)	(3)	(4)	5 (a)	5 (b)	5 (c)	5 (d)	5 (e)	6 (a)	6 (b)	6 (c)	(7)	(8)
<b>A. Working Government Companies</b>													
<b>AGRICULTURE &amp; ALLIED</b>													
1.	Sikkim Poultry Development Corporation (SPDCL)	AH & VS	March 1991	-	-	-	-	-	-	-	-	-	3
2.	Sikkim Hatcheries Limited (SHL)	AH & VS	August 1994	-	-	0.46	0.46	-	-	-	-	-	9
<b>Sector wise total</b>				-	-	<b>0.46</b>	<b>0.46</b>	-	-	-	-	-	<b>12</b>
<b>FINANCE</b>													
3.	Schedule Caste, Schedule Tribe and Other Backward Class Development Corporation Limited (SABCCO)	WELFARE	April 1996	9.04	3.51	-	12.55	-	-	35.09	35.09	2.80:1(4.29:1)	22
<b>Sector wise total</b>				<b>9.04</b>	<b>3.51</b>	-	<b>12.55</b>	-	-	<b>35.09</b>	<b>35.09</b>	-	<b>22</b>
<b>INFRASTRUCTURE</b>													
4.	Sikkim Industrial Development and Investment Corporation Limited (SIDICO)	INDUSTRIES	March 1977	10.77	-	6.37	17.14	2.03	-	0.67	2.70	0.16:1(0.10:1)	43
<b>Sector wise total</b>				<b>10.77</b>	-	<b>6.37</b>	<b>17.14</b>	<b>2.03</b>	-	<b>0.67</b>	<b>2.70</b>	<b>0.16:1(0.10:1)</b>	<b>43</b>
<b>MANUFACTURING</b>													
5.	Sikkim Jewels Limited (SIL)	INDUTRIES	July 1976	11.98 ₹	-	0.78	12.76	-	-	0.68	0.68	0.05:1(0.03:1)	107
6.	Sikkim Time Corporation Limited (SITCO)	INDUSTRIES	Oct 1976	21.03	-	-	21.03	-	-	-	-	-	113
7.	Sikkim Precision Industries Limited (SPIL)	INDUSTRIES	Feb 1999	3.94	-	-	3.94	-	-	-	-	-	72
<b>Sector wise total</b>				<b>36.95</b>	-	<b>0.78</b>	<b>37.73</b>	-	-	<b>0.68</b>	<b>0.68</b>	-	<b>292</b>
<b>POWER</b>													
8.	Sikkim Power Development Corporation (SPDC)	POWER	Dec 1998	3.40	-	-	3.40	-	85.83	68.03	153.86	45.28:1 (28.73:1)	57
<b>Sector wise total</b>				<b>3.40</b>	-	-	<b>3.40</b>	-	<b>85.83</b>	<b>68.03</b>	<b>153.86</b>	-	<b>57</b>

Sl. No.	Sector & Name of the Company	Name of the Department	Month and year of incorporation	Paid-up Capital			Loans** outstanding at the close of 2008-09			Debt equity ratio for 2008-09 (Previous year)	Manpower (No. of employees) (as on 31.3.2009)		
				State Government	Central Government	Others	State Government	Central Government	Others			Total	
(1)	(2)	(3)	(4)	5 (a)	5 (b)	5 (c)	5 (d)	5 (e)	6 (a)	6 (b)	6 (c)	(7)	(8)
<b>SERVICE</b>													
9.	Sikkim Tourism Development Corporation (STDC)	TOURISM	Feb 1998	6.46	-	-	6.46	-	-	-	-	-	54
<b>Sector wise total</b>				6.46	-	-	6.46	-	-	-	-	-	54
<b>Total A (All sector wise working Government companies)</b>				66.62	3.51	7.61	77.74	2.03	85.83	104.47	192.33	-	480
<b>B. Working Statutory corporations</b>													
<b>FINANCE</b>													
10.	State Bank of Sikkim (SBS)	FINANCE	June 1968	0.53	-	0.05	0.58	-	-	-	-	-	254
<b>Sector wise total</b>				0.53	-	0.05	0.58	-	-	-	-	-	254
<b>SERVICE</b>													
11.	State Trading Corporation of Sikkim (STCS)	FINANCE	March 1972	1.61	-	-	1.61	-	-	-	-	-	88
<b>Sector wise total</b>				1.61	-	-	1.61	-	-	-	-	-	88
<b>Total B (All sector wise working Statutory corporations)</b>				2.14	-	0.05	2.19	-	-	-	-	-	342
<b>Grand Total (A + B)</b>				68.76	3.51	7.66	79.93	2.03	85.83	104.47	192.33	-	822
<b>C. Non working Government companies</b>													
<b>AGRICULTURE &amp; ALLIED</b>													
12.	Sikkim Livestock Processing and Development Corporation (SLPDC)	AH & VS	April 1988	0.35	0.34	-	0.69	-	-	-	-	-	4
13.	Sikkim Flour Mills Limited (SFML)	INDUSTRIES	July 1976	2.44	-	-	2.44	-	-	-	-	-	-
<b>Sector wise total</b>				2.79	0.34	-	3.13	-	-	-	-	-	4
<b>SERVICE</b>													
14.	Chandmart Workshop and Automobiles Limited (CWAL)	TRANSPORT	April 1988	0.30	-	-	0.30	-	-	-	-	-	-
<b>Sector wise total</b>				0.30	-	-	0.30	-	-	-	-	-	-
<b>Total C (All sector wise non working Government companies)</b>				3.09	0.34	-	3.43	-	-	-	-	-	4
<b>D. Non working Statutory corporations</b>													
<b>MANUFACTURING</b>													
15.	Sikkim Mining Corporation (SMIC)	MINES & GEO	Feb 1960	6.11	6.39	-	12.50	-	2.13	-	2.13	0.15:1 (0.04:1)	-
<b>Sector wise total</b>				6.11	6.39	-	12.50	-	2.13	-	2.13	0.15:1 (0.04:1)	-
<b>Total D (All sector wise non working Statutory corporations)</b>				6.11	6.39	-	12.50	-	2.13	-	2.13	0.15:1 (0.04:1)	-
<b>Grand Total (A + B + C + D)</b>				77.96	10.24	7.66	95.86	2.03	87.96	104.47	194.46	-	826

\*\* Loans outstanding at the close of 2007-08 represent long-term loans only. † The paid-up capital of S.I.L. includes Rs. 4 crore as Share application money.

**Appendix –5.2**  
**Summarised financial results of Government companies and Statutory Corporations for the latest year for which accounts were finalised**  
*(Referred to in paragraph 5.1.16, page 149)*

(Figures in column 5 (a) to (6) and (8) to (10) are Rupees in crore)

Sl. No.	Sector & Name of the Company	Period of Accounts	Year in which finalised	Net Profit (+)/ Loss (-)			Turnover	Impact of Accounts Comments <sup>a</sup>	Paid up Capital	Accumulated Profit (+)/ Loss (-)	Capital employed <sup>b</sup>	Return on capital employed <sup>c</sup>	Percentage return on capital employed	
				Net Profit/ Loss before Interest & Depreciation	Interest	Depreciation								Net Profit/ Loss
(1)	(2)	(3)	(4)	5 (a)	5 (b)	5 (c)	5 (d)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
<b>A. Working Government Companies</b>														
<b>AGRICULTURE &amp; ALLIED</b>														
1.	SPDCI	2007-08	2009-10	(-)0.06	-	0.01	(-)0.07	-	-	-	(-)0.66	0.03	(-)0.07	-
2.	SHL	2007-08	2009-10	(-)0.11	-	0.04	(-)0.15	0.61	-	0.46	(-)1.53	0.47	(-)0.15	-
<b>Sector wise total</b>				<b>(-)0.17</b>	<b>-</b>	<b>0.05</b>	<b>(-)0.22</b>	<b>0.61</b>	<b>-</b>	<b>0.46</b>	<b>(-)2.19</b>	<b>0.50</b>	<b>(-)0.22</b>	<b>-</b>
<b>FINANCE</b>														
3.	SABCCO	2006-07	2009-10	0.45	0.77	0.03	(-)0.35	0.85	(+)0.13	9.55	(-)5.14	30.24	0.42	1.39
<b>Sector wise total</b>				<b>0.45</b>	<b>0.77</b>	<b>0.03</b>	<b>(-)0.35</b>	<b>0.85</b>	<b>(+)0.13</b>	<b>9.55</b>	<b>(-)5.14</b>	<b>30.24</b>	<b>0.42</b>	<b>1.39</b>
<b>INFRASTRUCTURE</b>														
4.	SIDICO	2007-08	2009-10	0.87	0.02	0.04	0.81	1.95	-	17.14	(-)3.35	19.58	0.83	4.24
<b>Sector wise total</b>				<b>0.87</b>	<b>0.02</b>	<b>0.04</b>	<b>0.81</b>	<b>1.95</b>	<b>-</b>	<b>17.14</b>	<b>(-)3.35</b>	<b>19.58</b>	<b>0.83</b>	<b>4.24</b>
<b>MANUFACTURING</b>														
5.	SJL	2007-08	2009-10	(-)0.15	0.02	0.08	(-)0.25	2.77	(-)0.11	11.91	(-)1.34	2.31	(-)0.23	-
6.	SITCO	2005-06	2009-10	(-)1.43	0.84	0.29	(-)2.56	0.36	-	11.99	(-)12.42	0.86	(-)1.72	-
7.	SPII	2007-08	2008-09	0.12	-	0.23	(-)0.12	0.73	-	3.79	(-)0.64	3.10	(-)0.12	-
<b>Sector wise total</b>				<b>(-)1.46</b>	<b>0.86</b>	<b>0.60</b>	<b>(-)2.93</b>	<b>3.86</b>	<b>(-)0.11</b>	<b>27.69</b>	<b>(-)14.40</b>	<b>6.27</b>	<b>(-)2.07</b>	<b>-</b>
<b>POWER</b>														
8.	SPDC	2006-07	2007-08	-	-	-	-	-	-	3.40	-	78.66	-	-
<b>Sector wise total</b>				<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3.40</b>	<b>-</b>	<b>78.66</b>	<b>-</b>	<b>-</b>
<b>SERVICE</b>														
9.	STDC	2007-08	2009-10	0.42	-	0.39	0.03	1.30	-	6.46	(-)1.95	4.55	0.03	0.66
<b>Sector wise total</b>				<b>0.42</b>	<b>-</b>	<b>0.39</b>	<b>0.03</b>	<b>1.30</b>	<b>-</b>	<b>6.46</b>	<b>(-)1.95</b>	<b>4.55</b>	<b>0.03</b>	<b>0.66</b>

Sl. No.	Sector & Name of the Company	Period of Accounts	Year in which finalised	Net Profit (+)/ Loss (-)			Turnover	Impact of Accounts Comments <sup>6</sup>	Paid up Capital	Accumulated Profit (+)/ Loss (-)	Capital employed <sup>6</sup>	Return on capital employed <sup>5</sup>	Percentage return on capital employed		
				Net Profit/ Loss before Interest & Depreciation	Interest	Depreciation								Net Profit/ Loss	(6)
(1)	(2)	(3)	(4)	₹ (a)	₹ (b)	₹ (c)	₹ (d)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
<b>Total A (All sector wise working Government companies)</b>															
				0.11	1.65	1.11	(-) 2.66	8.57	0.02	64.70	(-) 27.03	139.80	(-) 1.01	-	
<b>B. Working Statutory corporations</b>															
FINANCE															
10.	SBS	2004-05	2005-06	11.05	9.18	0.15	1.72	11.70	(-) 1.15	0.58	(-) 34.71	313.64	10.90	3.48	
<b>Sector wise total</b>				<b>11.05</b>	<b>9.18</b>	<b>0.15</b>	<b>1.72</b>	<b>11.70</b>	<b>(-) 1.15</b>	<b>0.58</b>	<b>(-) 34.71</b>	<b>313.64</b>	<b>10.90</b>	<b>3.48</b>	
SERVICE															
11.	STCS	2007-08	2008-09	0.68	-	0.06	0.62	11.07	(-) 0.54	1.11	7.80	8.86	0.62	7.00	
<b>Sector wise total</b>				<b>0.68</b>	<b>-</b>	<b>0.06</b>	<b>0.62</b>	<b>11.07</b>	<b>(-) 0.54</b>	<b>1.11</b>	<b>7.80</b>	<b>8.86</b>	<b>0.62</b>	<b>7.00</b>	
<b>Total B (All sector wise working Statutory corporations)</b>															
<b>Grand Total (A + B)</b>				<b>11.73</b>	<b>9.18</b>	<b>0.21</b>	<b>2.34</b>	<b>22.77</b>	<b>(-) 1.69</b>	<b>1.69</b>	<b>(-) 26.91</b>	<b>322.50</b>	<b>11.52</b>	<b>3.57</b>	
<b>Grand Total (A + B)</b>				<b>11.84</b>	<b>10.83</b>	<b>1.32</b>	<b>(-) 0.32</b>	<b>31.34</b>	<b>(-) 1.67</b>	<b>66.39</b>	<b>(-) 53.94</b>	<b>462.30</b>	<b>10.51</b>	<b>2.27</b>	
<b>C. Non working Government companies</b>															
AGRI															
12.	SLPDC	2006-07	2008-09	(-) 0.01	-	0.05	(-) 0.06	0.01	-	0.69	(-) 0.89	1.20	(-) 0.06	-	
13.	SFMLE	1994-95	1995	-	-	-	-	-	-	0.60	(-) 0.13	0.85	-	-	
<b>Sector wise total</b>				<b>(-) 0.01</b>	<b>-</b>	<b>0.05</b>	<b>(-) 0.06</b>	<b>0.01</b>	<b>-</b>	<b>1.29</b>	<b>(-) 1.02</b>	<b>2.05</b>	<b>(-) 0.06</b>	<b>-</b>	
SERVICES															
14.	CWAL	1994-95	1997	(-) 0.10	-	0.04	(-) 0.14	-	-	0.00	(-) 0.02	0.69	-	-	
<b>Sector wise total</b>				<b>(-) 0.10</b>	<b>-</b>	<b>0.04</b>	<b>(-) 0.14</b>	<b>-</b>	<b>-</b>	<b>0.00</b>	<b>(-) 0.02</b>	<b>0.69</b>	<b>-</b>	<b>-</b>	
<b>Total C (All sector wise non working Government companies)</b>															
<b>Grand Total (A + B + C)</b>				<b>(-) 0.11</b>	<b>-</b>	<b>0.09</b>	<b>(-) 0.20</b>	<b>0.01</b>	<b>(-) 1.67</b>	<b>1.29</b>	<b>(-) 1.04</b>	<b>2.74</b>	<b>(-) 0.06</b>	<b>-</b>	
<b>D. Non working Statutory corporations</b>															
MANUFACTURING															
15.	SMC	2006-07	2007-08	(-) 1.96	0.10	0.11	(-) 2.17	0.75	-	12.50	(-) 11.88	0.66	(-) 2.07	-	
<b>Sector wise total</b>				<b>(-) 1.96</b>	<b>0.10</b>	<b>0.11</b>	<b>(-) 2.17</b>	<b>0.75</b>	<b>-</b>	<b>12.50</b>	<b>(-) 11.88</b>	<b>0.66</b>	<b>(-) 2.07</b>	<b>-</b>	
<b>Total D (All sector wise non working Statutory corporations)</b>															
<b>Grand Total (A + B + C + D)</b>				<b>9.77</b>	<b>10.93</b>	<b>1.52</b>	<b>(-) 2.69</b>	<b>32.10</b>	<b>(-) 1.67</b>	<b>80.18</b>	<b>(-) 66.86</b>	<b>465.70</b>	<b>8.38</b>	<b>1.80</b>	

<sup>5</sup> Impact of accounts comments include the net impact of comments of Statutory Auditors and CAG and is denoted by (+) increase in profit/ decrease in losses (-) decrease in profit/ increase in losses.

<sup>6</sup> Capital employed represents net fixed assets (including capital 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 the opening and closing balances of paid up capital, free reserves, bonds, deposits and borrowings (including refinance).

<sup>7</sup> Return on capital employed has been worked out by adding profit and interest charged to profit and loss account.

**Appendix – 5.3**  
**Statement showing grants and subsidy received/receivable, guarantees received, waiver of dues, loans written off and loans converted into equity during the year and guarantee commitment at the end of March 2009**  
*(Referred to in paragraph 5.1.10, page 148)*

*(Figures in column 3 (a) to 6 (d) are Rupees in crore)*

Sl. No.	Sector & Name of the Company	Equity/ loans received out of budget during the year		Grants and subsidy received during the year			Guarantees received during the year and commitment at the end of the year <sup>at</sup>		Waiver of dues during the year				
		Equity	Loans	Central Government	State Government	Others	Total	Received	Commitment	Loans repayment written off	Loans converted into equity	Interest/ penal interest waived	Total
(1)	(2)	3 (a)	3 (b)	4 (a)	4 (b)	4 (c)	4 (d)	5 (a)	5 (b)	6 (a)	6 (b)	6 (c)	6 (d)
<b>A. Working Government Companies</b>													
<b>AGRICULTURE &amp; ALLIED</b>													
1.	SPDCL	-	-	-	0.20	-	0.20	-	-	-	-	-	-
2.	SHL	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Sector wise total</b>	-	-	-	<b>0.20</b>	-	<b>0.20</b>	-	-	-	-	-	-
<b>FINANCE</b>													
3.	SABCCO	1.00	-	-	-	-	-	9.52	35.09	-	-	-	-
	<b>Sector wise total</b>	<b>1.00</b>	-	-	-	-	-	<b>9.52</b>	<b>35.09</b>	-	-	-	-
<b>INFRASTRUCTURE</b>													
4.	SIDICO	-	-	-	-	-	-	-	-	-	-	0.10	0.10
	<b>Sector wise total</b>	-	-	-	-	-	-	-	-	-	-	<b>0.10</b>	<b>0.10</b>
<b>MANUFACTURING</b>													
5.	SJL	0.85	-	-	-	-	-	-	-	-	-	-	-
6.	SITCO	0.55	-	-	-	-	-	-	-	-	-	-	-
7.	SPIL	0.15	-	-	-	-	-	-	-	-	-	-	-
	<b>Sector wise total</b>	<b>1.55</b>	-	-	-	-	-	-	-	-	-	-	-
<b>POWER</b>													
8.	SPDC	-	-	2.13	1.00	-	3.13	-	50.01	113.40	-	12.89	126.29
	<b>Sector wise total</b>	-	-	<b>2.13</b>	<b>1.00</b>	-	<b>3.13</b>	-	<b>50.01</b>	<b>113.40</b>	-	<b>12.89</b>	<b>126.29</b>
<b>SERVICE</b>													
9.	STDC	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Sector wise total</b>	-	-	-	-	-	-	-	-	-	-	-	-

Sl. No.	Sector & Name of the Company	Equity/ loans received out of budget during the year		Grants and subsidy received during the year				Guarantees received during the year and commitment at the end of the year <sup>6</sup>			Waiver of dues during the year			
		Equity	Loans	Central Government	State Government	Others	Total	Received	Commitment	Loans repayment written off	Loans converted into equity	Interest/ penal interest waived	Total	
(1)	(2)	3 (a)	3 (b)	4 (a)	4 (b)	4 (c)	4 (d)	5 (a)	5 (b)	6 (a)	6 (b)	6 (c)	6 (d)	
	Total A (All sector wise working Government companies)	2.55	-	2.13	1.20	-	3.33	9.52	85.10	113.40	-	12.99	126.39	
	<b>B. Working Statutory corporations</b>													
	FINANCE													
10.	SBS	-	-	-	-	-	-	-	-	-	-	-	-	
	Sector wise total	-	-	-	-	-	-	-	-	-	-	-	-	
	SERVICES													
11.	STCS	0.50	-	-	-	-	-	-	-	-	-	-	-	
	Sector wise total	0.50	-	-	-	-	-	-	-	-	-	-	-	
	Total B (All sector wise working Statutory corporations)	0.50	-	-	-	-	-	-	-	-	-	-	-	
	Grand Total (A + B)	3.05	-	2.13	1.20	-	3.33	9.52	85.10	113.40	-	12.99	126.39	
	<b>C. Non working Government companies</b>													
	AGRICULTURE & ALLIED													
12.	SLPDC	-	-	-	0.01	-	0.01	-	-	-	-	-	-	
13.	SFML	-	-	-	-	-	-	-	-	-	-	-	-	
	Sector wise total	-	-	-	0.01	-	0.01	-	-	-	-	-	-	
	SERVICES													
14.	CWAL	-	-	-	-	-	-	-	-	-	-	-	-	
	Sector wise total	-	-	-	-	-	-	-	-	-	-	-	-	
	Total C (All sector wise non working Government companies)	-	-	-	0.01	-	0.01	-	-	-	-	-	-	
	<b>D. Non working Statutory corporations</b>													
	MANUFACTURING													
15.	SMC	-	-	-	-	-	-	-	-	-	-	-	-	
	Sector wise total	-	-	-	-	-	-	-	-	-	-	-	-	
	Total D (All sector wise non working Statutory corporations)	-	-	-	-	-	-	-	-	-	-	-	-	
	Grand Total (A + B + C + D)	3.05	-	2.13	1.21	-	3.34	9.52	85.10	113.40	-	12.99	126.39	

<sup>6</sup> Figures indicate total guarantees outstanding at the end of the year.

**Appendix – 5.4**  
**Statement showing the investments made by the State Government in working PSUs whose**  
**accounts is in arrears**  
*(Referred to in paragraph 5.1.38, page 155)*

*(Rs. in crore)*

Sl. No	Name of PSU	Year upto which accounts finalised	Paid up capital as per latest finalised accounts	Investment made by State Government during the years for which accounts are in arrears.				
				Year	Equity	Loans	Grants	Other be specified
1.	SJL	2007-08	11.91	2008-09	0.85	Nil	Nil	Nil
2.	SITCO	2005-06	11.99	2006-07	5.69	Nil	Nil	Nil
				2007-08	2.80	Nil	Nil	Nil
				2008-09	0.55	Nil	Nil	Nil
3.	SPIL	2007-08	3.79	2008-09	Nil	Nil	Nil	Nil
4.	SIDICO	2007-08	17.14	2008-09	Nil	Nil	Nil	Nil
5.	SABCCO	2006-07	9.55	2007-08	Nil	Nil	Nil	Nil
				2008-09	1.00	Nil	Nil	Nil
6.	STDC	2007-08	6.46	2008-09	Nil	Nil	Nil	Nil
7.	SPDC	2006-07	3.40	2007-08	Nil	Nil	Nil	Nil
				2008-09	Nil	Nil	1.00	Nil
8.	SPDCL	2007-08	0.00	2008-09	Nil	Nil	0.20	Nil
9.	SHL	2007-08	0.46	2008-09	Nil	Nil	Nil	Nil
10.	SBS	2004-05	0.58	2005-06	Nil	Nil	Nil	Nil
				2006-07	Nil	Nil	Nil	Nil
				2007-08	Nil	Nil	Nil	Nil
				2008-09	Nil	Nil	Nil	Nil
11.	STCS	2007-08	1.11	2008-09	0.50	Nil	Nil	Nil
		<b>Total</b>	<b>66.39</b>		<b>11.39</b>	<b>Nil</b>	<b>1.20</b>	<b>Nil</b>

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



**Appendix –5.5**  
**Statement showing financial position of Statutory Corporations**  
*(Referred to in paragraph 5.1.16, page 149)*

(Rupees in crore)

<b>1. State Bank of Sikkim</b>			
Particulars	2006-07	2007-08	2008-09
		Provisional	
<b>A. Liabilities</b>			
Paid up Capital	0.58	0.58	Provisional figures not furnished
Share application money	Nil	Nil	
Reserve funds and other reserves and surplus	0.11	0.11	
Deposits	432.94	725.34	
Borrowings:			
Reserve Bank of India	Nil	Nil	
Other Banks	Nil	0.14	
Other Institutions and Agencies	Nil	Nil	
Other liabilities and provisions	32.37	36.18	
<b>TOTAL - A</b>	<b>466.00</b>	<b>762.35</b>	
<b>B. Assets</b>			
Cash and Bank Balances	260.52	521.43	Provisional figures not furnished
Investments	34.13	34.62	
Loans and Advances	124.15	167.12	
Net fixed assets	1.28	1.41	
Other assets	18.56	22.26	
Accumulated loss	27.36	15.51	
Miscellaneous expenditure	Nil	Nil	
<b>TOTAL - B</b>	<b>466.00</b>	<b>762.35</b>	
C. Capital Employed*	409.90	579.79	
<b>2. State Trading Corporation of Sikkim</b>			
Particulars	2006-07	2007-08	2008-09
		Provisional	
<b>A. Liabilities</b>			
Paid up Capital	1.11	1.11	1.61
Reserve and surplus	7.17	7.80	6.88
Current Liabilities and Provisions	41.12	45.73	67.57
<b>TOTAL - A</b>	<b>49.40</b>	<b>54.64</b>	<b>76.06</b>
<b>B. Assets</b>			
Net fixed asset	0.62	0.57	0.51
Current assets, loans and advances	48.72	54.02	75.55
Inter branch transaction	0.06	0.05	0.00
<b>TOTAL - B</b>	<b>49.40</b>	<b>54.64</b>	<b>76.06</b>
C. Capital Employed**	8.22	8.86	8.49
<b>3. Sikkim Mining Corporation</b>			
Particulars	2006-07	2007-08	2008-09
		Provisional	
<b>A. Liabilities</b>			
Paid up Capital	12.50	12.50	12.50
Share application money from Government of India	2.51	2.51	2.51
Reserve and surplus	0.00	0.00	0.00
Borrowings: Government of India	2.13	2.13	2.13
Grants for mine closure	0.00	0.95	0.95
Other funds for mine closure	0.00	0.15	0.38
Trade dues and current Liabilities and Provisions	1.20	1.18	1.22
<b>TOTAL - A</b>	<b>18.34</b>	<b>19.42</b>	<b>19.69</b>
<b>B. Assets</b>			
Net fixed assets	0.93	0.93	0.93
Mine Development expenditure	4.60	4.60	4.60
Current assets, loans and advances	0.93	1.24	0.78
Accumulated loss	11.88	11.88	11.88
Mine closure expenses	0.00	0.61	1.33
Value of stock concentrates written off	0.00	0.16	0.17
<b>TOTAL - B</b>	<b>18.34</b>	<b>19.42</b>	<b>19.69</b>
C. Capital Employed**	0.66	0.99	0.49

Source: As per the approved accounts of the PSUs

\* Capital employed represents mean 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 –5.6**  
**Statement showing working results of Statutory Corporations**  
*(Referred to in paragraph 5.1.16, page 149)*

(Rupees in crore)

<b>1. State Bank of Sikkim</b>				
<b>Particulars</b>		<b>2006-07 (Provisional)</b>	<b>2007-08 (Provisional)</b>	<b>2008-09 (Provisional)</b>
1	Income			
	a) Interest on loan	23.37	39.53	Figures not Furnished
	b) Other income	3.85	3.86	
	<i>Total - 1</i>			
2	Expenses			Figures not Furnished
	a) Interest expended	15.14	24.44	
	b) Operating expenses, Provisions and Contingencies	6.04	7.10	
	c) Other expenses	-	-	
	<i>Total - 2</i>			
3	Profit (+)/Loss (-) before tax (1-2)	6.05	11.84	
4	Prior period adjustments	-	-	
5	Provision for tax	-	-	
6	Profit (+)/Loss (-) after tax	6.05	11.84	
7	Other appropriation	-	-	
8	Amount available for dividend	6.05	11.84	
9	Dividend paid/payable	-	-	
10	Total return on Capital employed	21.18	36.28	
11	Percentage of return on Capital employed	5.16	6.26	
<b>2. State Trading Corporation of Sikkim</b>				
<b>Particulars</b>		<b>2006-07</b>	<b>2007-08</b>	<b>2008-09 (Provisional)</b>
1	Income			
	a) Sale of trading goods	8.83	9.13	11.42
	b) Commission	1.77	1.94	2.60
	c) Other income	0.09	0.15	0.28
	d) Increase (+) / Decrease (-) in stock	(-) 0.14	(+) 0.31	(+) 0.22
	<i>Total - 1</i>	10.55	11.53	14.52
2	Expenses			
	a) Purchase of Trading Goods	7.85	8.44	10.89
	b) Trade Expenses	0.39	0.24	0.29
	c) Establishment Expenses	1.36	1.60	1.68
	d) Other Expenses	0.56	0.51	2.52
	<i>Total - 2</i>	10.16	10.79	15.38
3	Profit (+)/Loss (-) before tax (1-2)	0.39	0.74	(-) 0.86
4	Provision for tax	0.11	0.11	0.00
5	Prior period adjustments	-	-	(-) 0.04
6	Other appropriation	-	-	-
7	Amount available for dividend	0.28	0.63	-
8	Dividend for the year	-	-	-
9	Total return on Capital employed	0.28	0.63	**
10	Percentage of return on Capital employed	3.40	7.11	-
<b>3. Sikkim Mining Corporation</b>				
<b>Particulars</b>		<b>2006-07</b>	<b>2007-08 (Provisional.)</b>	<b>2008-09 (Provisional.)</b>
1	Income			
	a) Sales of concentrates	0.73		
	b) Other income	0.04		
	c) Increase (+) / Decrease (-) in stock of concentrates	(-) 0.05		
	<i>Total - 1</i>	0.72		
2	Expenses			
	a) Establishment charges	0.58		
	b) Manufacturing expenses	0.26		
	c) Other expenses	2.05		
	<i>Total - 2</i>	2.89		
3	Profit (+)/Loss (-) before tax (1-2)	(-) 2.17		
4	Provision for tax	-		
5	Prior period adjustments	(-) 0.0095		
6	Profit (+)/Loss (-) after tax	(-) 2.18		
7	Other appropriation	-		
8	Amount available for dividend	-		
9	Dividend for the year	-		
10	Total return on Capital employed	**		
11	Percentage of return on Capital employed	-		

Source: As per the accounts of the PSUs, \*\*Negative figure

**Appendix – 5.7**  
**Statement showing operational performance of Statutory Corporations**  
*(Referred to in paragraph 5.1.16, page 149)*

Sl. No.	Particulars	2006-07	2007-08	2008-09
<b>State Bank of Sikkim</b>				
		(provisional)	(provisional)	(provisional)
1	Earning per share (Rs.)	-	-	-
2	Number of Branches	23	23	25
3	Number of Employees	248	248	254
4	Profit per Employee (Rs. in lakh)	2.50	4.43	-
5	Deposits (Rs. in crore)			
	(a) Government	119.22	60.75	83.34
	(b) Others	313.71	39.15	175.56
	<b>Total-5</b>	<b>432.93</b>	<b>99.90</b>	<b>258.90</b>
6	Advances (including bills) (Rs. in crore)			
	(a) Government	-	-	-
	(b) Others	124.23	162.18	260.17
	<b>Total-6</b>	<b>124.23</b>	<b>162.18</b>	<b>260.17</b>
7	Debts written off	Nil	Nil	Nil
Sl. No.	Particulars	2006-07	2007-08	2008-09 (provisional)
<b>State Trading Corporation of Sikkim</b>				
1.	Actual supply during the year: (Rs. In crore)			
	(i) Cement	6.89	8.15	4.48
	(ii) G.C.I Sheet	5.38	6.82	21.31
	(iii) M.S. Rod	6.70	5.70	7.63
	(iv) Others	45.32	51.22	63.92
2.	Total no. of employees of STCS as on 31 <sup>st</sup> March of	105	92	88
3.	Expenditure during the year on staff salaries/ wages (Rs. in lakh)	124.24	148.26	157.72
4.	Percentage of expenditure on staff to total sales	1.93%	2.06%	1.62 %
5.	(a) Total no. of supply orders placed to DGS&D approved firms	Nil	Nil	Nil
	(b) Actual procurement			
6.	Outstanding sundry debtors (Rs. in crore)	28.16	22.08	24.4
	(i) less than one year			
	(ii) more than one year but less then five years			
7.	Commission earned during the year (Rs. in crore)	1.68	1.78	2.58
8.	Expenditure on other administrative expenses (Rs. In lakh)	78.69	54.22	83.16

Source: As per the information furnished by the Statutory Corporations

**Appendix-5.8**  
**List of paras involving recovery of money**  
*(Referred to in paragraph 5.2.5, page 165)*

**1. PSU Name: Sikkim Power Development Corporation**

*(Rupees in lakh)*

SI No.	Para	Year of IR	Amount involved	Remarks
1.	Non recovery of Income Tax	25/2002-03	49.52	Reply not furnished.
<b>Total</b>			<b>49.52</b>	

**2. PSU Name: State Bank of Sikkim**

SI No.	Para	Year of IR	Amount involved	Remarks
1.	Non recovery of loan	31/2000-01	7.48	Reply furnished. Out of Rs.9.90 lakh, Rs.2.41,897 has been realised from the loanee by adjusting from his retirement benefits.
<b>Total</b>			<b>7.48</b>	

**3. PSU Name: State Trading Corporation of Sikkim**

SI No.	Para	Year of IR	Amount involved	Remarks
1.	Outstanding advance	15/1993-94	1.11	Reply not furnished
2.	Unauthorized medical payment	15/1993-94	0.05	-do-
3.	Outstanding advances	31/1998-99	2.63	-do-
4.	Advance to private individual	31/2001-02	1.23	-do-
<b>Total</b>			<b>5.02</b>	

**4. PSU Name: Sikkim Livestock Processing & Development Corporation**

SI No.	Para	Year of IR	Amount involved	Remarks
1.	Loss of Government revenue due to short deduction of Income Tax	27/1994-95	1.37	No reply furnished.
2.	Non recovery of royalty	27/1994-95	0.31	No reply furnished.
<b>Total</b>			<b>1.68</b>	

**5. PSU Name: Sikkim State Co-operative Bank**

SI No.	Para	Year of IR	Amount involved	Remarks
1.	Non deduction of income tax on supplies	115/2003-04	0.23	Reply not furnished.
2.	Non deduction of income tax on house property	115/2003-04	0.46	-do-
<b>Total</b>			<b>0.69</b>	

**6. PSU Name: Sikkim Time Corporation Limited**

SI No.	Para	Year of IR	Amount involved	Remarks
1.	Non deduction of income tax and sales tax at source <b>Rs.81,828</b>	166/2003-04	0.82	Management replied that the action will be taken in this regard. However, final outcome is awaited.
<b>Total</b>			<b>0.82</b>	

**Appendix-5.9**  
**List of paras involving deficiencies**  
*(Referred to in paragraph 5.2.6, page 166)*

**1. PSU Name: Sikkim Time Corporation Limited***(Rupees in lakh)*

Sl No.	Para	Year of IR	Amount involved	Remarks
1.	Loss due to non claiming of broken and damaged components amounting to <b>Rs.0.72 lakh</b>	10/ 2000-01	0.72	The management has raised the issue with New India Assurance Comp. Pvt. Ltd. However, final outcome has not been intimated to audit.
<b>Total</b>			<b>0.72</b>	

**2. PSU Name: Sikkim Power Development Corporation**

Sl No.	Para	Year of IR	Amount involved	Remarks
1.	Loss of revenue towards income tax <b>Rs.47.30 lakh</b>	25/2002-03	47.30	Reply not received
2.	Loss of <b>Rs.110.94 lakh</b> on investment of funds	25/2002-03	110.94	Reply not received
3.	Loss of <b>Rs.37.63 lakh</b> on interest on bonds	25/2002-03	37.63	Reply not received
<b>Total</b>			<b>195.87</b>	

**3. PSU Name: State Bank of Sikkim**

Sl No.	Para	Year of IR	Amount involved	Remarks
1.	Non reimbursement of interest rebate amounting to <b>Rs.13.50 crore</b>	9/1997-98	1,350.00	The management stated that there is no possibility of reimbursement and the amount was written-off.
2.	Loss of <b>Rs.128.00 lakh</b> due to waiving of interest component	18/1999-2000	128.00	Reply not furnished.
3.	Unauthorized sanction of overdrafts/ cash credit <b>Rs.86.01 lakh</b>	31/2000-01	85.87	The management accepted the observation and stated that cases have been filed in the Lok Adalat for recovery of dues and already recovered an amount of Rs. 0.14 lakh.
<b>Total</b>			<b>1,563.87</b>	

**4. PSU Name: Government Fruit Preservation Factory**

Sl No.	Para	Year of IR	Amount involved	Remarks
1.	Loss of <b>Rs.22.94 lakh</b> through joint venture	35/2002-03	22.94	Management stated that decision of entering into the joint venture and absorbing the 6 employees after the closure of the factory was purely a government decision. The management accepted the audit observation.
<b>Total</b>			<b>22.94</b>	

**5. PSU Name: TEMI Tea**

Sl No.	Para	Year of IR	Amount involved	Remarks
1.	Avoidable drainage of Rs.62.27 lakh and loss of <b>Rs.10.80 lakh</b>	23/2003-04	10.80	Management accepted the audit observation and stated that the matter was forwarded to the Industries Department. Status has not been intimated to audit.
<b>Total</b>			<b>10.80</b>	

**6. PSU Name: Sikkim State Co-operative Bank Ltd.**

Sl No.	Para	Year of IR	Amount involved	Remarks
1.	Loss of <b>Rs.0.37 lakh</b> on non entitled items.	115/2003-04	0.37	Reply not furnished.
<b>Total</b>			<b>0.37</b>	

