

Appendix 1.1
(Reference: Page 1)

Part A: Structure and Form of Government Accounts	
Structure of Government Accounts: The accounts of the State Government are kept in three parts (i) Consolidated Fund, (ii) Contingency Fund and (iii) Public Account.	
Part I: Consolidated Fund : All revenues received by the State Government, all loans raised by issue of treasury bills, internal and external loans and all moneys received by the Government in repayment of loans shall form one consolidated fund entitled 'The Consolidated Fund of State' established under Article 266(1) of the Constitution of India.	
Part II: Contingency Fund: Contingency Fund of the State established under Article 267(2) of the Constitution is in the nature of an imprest placed at the disposal of the Governor to enable him to make advances to meet urgent unforeseen expenditure, pending authorisation by the Legislature. Approval of the Legislature for such expenditure and for withdrawal of an equivalent amount from the Consolidated Fund is subsequently obtained, whereupon the advances from the Contingency Fund are recouped to the Fund.	
Part III: Public Account: Receipts and disbursements in respect of certain transactions such as small savings, provident funds, reserve funds, deposits, suspense, remittances etc which do not form part of the Consolidated Fund, are kept in the Public Account set up under Article 266(2) of the Constitution and are not subject to vote by the State legislature.	
Part B: Layout of Finance Accounts	
Statement	Layout
Statement No.1	Presents the summary of transactions of the State Government – receipts and expenditure, revenue and capital, public debt receipts and disbursements etc in the Consolidated Fund, Contingency Fund and Public Account of the State.
Statement No.2	Contains the summarized statement of capital outlay showing progressive expenditure to the end of 2008-09
Statement No.3	Gives financial results of irrigation works, their revenue receipts, working expenses and maintenance charges, capital outlay, net profit or loss, etc.
Statement No.4	Indicates the summary of debt position of the State which includes borrowing from intern debt, Government of India, other obligations and servicing of debt.
Statement No. 5	Gives the summary of loans and advances given by the State Government during the year repayments made, recoveries in arrears etc
Statement No.6	Gives the summary of guarantees given by the Government for repayment of loans etc. raised by the statutory corporations, local bodies and other institutions.
Statement No.7	Gives the summary of cash balances and investments made out of such balances.
Statement No.8	Depicts the summary of balances under Consolidated Fund, Contingency Fund and Public Account as on 31 March 2009
Statement No.9	Shows the revenue and expenditure under different heads for the year 2008-09 as a percentage of total revenue/expenditure
Statement No.10	Indicates the distribution between the charged and voted expenditure incurred during the year
Statement No.11	Indicates the detailed account of revenue receipts by minor heads
Statement No.12	Provides accounts of revenue expenditure by minor heads under non-plan and plan separately and capital expenditure by major head wise
Statement No.13	depicts the detailed capital expenditure incurred during and to the end of 2008-09
Statement No.14	Shows the details of investment of the State Government in statutory corporations, Government companies, other joint stock companies, co-operative banks and societies etc up to the end of 2008-09
Statement No.15	Depicts the capital and other expenditure to the end of 2008-09 and the principal sources from which the funds were provided for that expenditure
Statement No.16	Gives the detailed account of receipts disbursements and balances under heads of account relating to Debt, Contingency Fund and Public Account
Statement No.17	Presents detailed account of debt and other interest bearing obligations of the Government
Statement No.18	Provides the detailed account of loans and advances given by the Government , the amount of loan repaid during the year, the balance as on 31 March 2009
Statement No.19	Gives the details of earmarked balances of reserve funds

Appendix 1.2
(Reference: Page 1)

Methodology Adopted for the Assessment of Fiscal Position

The norms/Ceilings prescribed by the TFC for selected fiscal variable along with its projections for a set of fiscal aggregates and the commitments/projections made by the State Governments in their Fiscal Responsibility Acts and in other Statements required to be laid in the legislature under the Act are used to make qualitative assessment of the trends and pattern of major fiscal aggregates. Assuming that GSDP is the good indicator of the performance of the State's economy, major fiscal aggregates like tax and non-tax revenue, revenue and capital expenditure, internal debt and revenue and fiscal deficits have been presented as percentage to the Gross State Domestic Product (GSDP) at current market prices. The buoyancy coefficients for relevant fiscal variables with reference to the base represented by GSDP have also been worked out to assess as to whether the mobilization of resources, pattern of expenditure etc, are keeping pace with the change in the base or these fiscal aggregates are also affected by factors other than GSDP.

The trends in GSDP for the last five years are indicated below:

Trends in Gross State Domestic Product (GSDP)

	2004-05	2005-06	2006-07	2007-08	2008-09
Gross State Domestic Product (Rs in crore)	1602.17	1830	2038.54	2297.86*	2612.10#
Growth rate of GSDP	12.06	14.22	11.40	12.72	13.68

Source: Department of Economic, Statistics, Monitoring & Evaluation, Government of Sikkim

*Quick #Advance Estimates

Methodology for Estimating the Fiscal Capacity

For working out the fiscal capacity of the State Governments, the following methodology given in Twelfth Finance Commission report has been adopted.

Step 1: Calculate the national average of AE-GSDP and CO/DE/ SSE–AE.

Step 2: Based on the national average of AE-GSDP ratio, derive the aggregate expenditure so that no State is having a ratio AEGSDP less than the national average, *i.e.*, if

$$AE/GSDP = x$$

$$AE = x * GSDP \dots\dots\dots(1)$$

where x is the national average of AE-GSDP ratio.

Wherever the States are having AE-GSDP ratio higher than national average, no adjustments were made. Wherever this ratio was less than average, it was made equal to the national average.

Step 3: Based on the national average of DE-AE, SSE-AE and COAE, derive the respective DE, SSE and CO, so that no State is having these ratios less than national average, *i.e.*, if

$$\begin{aligned} DE/AE &= y \\ DE &= y * AE \dots\dots\dots(2) \end{aligned}$$

where y is the national average of DE-AE ratio

Substituting (1) in (2), we get

$$DE = y * x * GSDP \dots\dots\dots(3)$$

Wherever the States are having DE-AE, SSE-AE and CO-AE ratio higher than national average, no adjustments have been made. Wherever these ratios were less than average, it was made equal to the national average.

Step 4: Based on the derived DE, SSE and CO as per equation (3), respective per capita expenditure was calculated, *i.e.*,

$$PCDE = DE/P \dots\dots\dots(4)$$

where PCDE is the per capita development expenditure and P is the population.

Substituting (3) in (4), we get

$$PDE = (y * x * GSDP)/P \dots\dots\dots(5)$$

Equation (5) provides the adjusted per capita expenditure. If the adjusted per capita expenditure is less than the national average of per capita expenditure, then the States' low level of spending is due to the low fiscal capacity. This gives a picture of actual level of expenditure when all the State Governments are attaching fiscal priority to these sectors equivalent to the national average.

The definitions of some of the selected terms used in assessing the trends and pattern of fiscal aggregates are given below:

Terms	Basis of calculation
Buoyancy of a parameter	Rate of Growth of the parameter/GSDP Growth
Buoyancy of a parameter (X) With respect to another parameter (Y)	Rate of Growth of parameter (X)/ Rate of Growth of parameter (Y)
Rate of Growth (ROG)	$[(\text{Current year Amount} / \text{Previous year Amount}) - 1] * 100$
Development Expenditure	Social Services + Economic Services
Average interest paid by the State	$\text{Interest payment} / [(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities}) / 2] * 100$
Interest spread	GSDP growth – Average Interest Rate
Quantum spread	Debt stock * Interest spread
Interest received as <i>per cent</i> to Loans Outstanding	$\text{Interest Received} / [(\text{Opening balance} + \text{Closing balance of Loans and Advances}) / 2] * 100$
Revenue Deficit	Revenue Receipt – Revenue Expenditure
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit – Interest payments
Balance from Current Revenue (BCR)	Revenue Receipts <u>minus</u> all Plan grants and Non-plan Revenue Expenditure excluding expenditure recorded under the major head 2048 – Appropriation for reduction of Avoidance of debt

Appendix 1.3
(Reference: Paragraphs 1.3 and 1.7.2; Pages 1, 7 and 27)
Time series data on the State Government finances

	2004-2005	2005-2006	2006-2007	2007-2008	2008-09
Part A. Receipts					
I. Revenue Receipts	1,011.29 (84)	1,088.20 (88)	1,203.25(89)	1,497.71(84)	1,758.20(84)
(i) Tax Revenue	116.95 (6.18)	147.23 (13.52)	173.18(14.39)	197.85(13.21)	199.19(11.33)
Taxes on Sales, Trade, etc	48.18 (41.20)	56.65 (38.48)	74.66(43.11)	81.32(41.10)	101.14(50.78)
State Excise	32.69 (27.95)	32.96 (22.39)	33.31(19.23)	37.94(19.18)	46.47(23.33)
Taxes on Vehicles	3.24 (2.77)	4.24 (2.88)	5.95(3.44)	6.22(3.14)	6.94(3.48)
Stamps and Registration fees	1.43 (1.22)	2.27 (1.54)	2.52(1.46)	4.26(2.15)	4.35(2.18)
Land Revenue	0.44 (0.37)	0.61 (0.41)	0.78(0.45)	2.75(1.39)	1.95(0.98)
Taxes on Income other than Corporation	29.09 (24.87)	47.82 (32.49)	46.52(26.86)	49.10(24.82)	16.16(8.11)
Other Taxes	1.88 (1.61)	2.68 (1.81)	9.44(5.45)	16.26(8.22)	22.18(11.14)
(ii) Non Tax Revenue	111.36 (11.01)	113.94 (10.47)	171.75(14.27)	212.03(14.16)	292.26(16.62)
(iii) State's share of Union taxes and duties	107.35 (10.62)	182.13 (16.74)	222.78(18.51)	345.12(23.04)	364.20(20.72)
(iv) Grants in aid from Government of India	675.63 (66.81)	644.90 (52.26)	635.54(52.82)	742.71(49.59)	902.55(51.33)
2. Miscellaneous Capital Receipts	--	--	--	--	0
3. Recoveries of Loans and Advances					
	(-) 0.24	0.14	0.78	0.38	0.38
4. Total Revenue and Non debt capital receipts (1+2+3)	1,011.05	1,088.34	1,204.03	1,498.09	1,758.58
5. Public Debt Receipts	192.99 (16)	145.06 (12)	142.74(11)	279.64(16)	337.46(16)
Internal Debt (excluding Ways and Means Advances and Overdrafts)	110.32 (57.16)	122.07 (84.15)	132.22 (92.63)	274.08	337.01
Net transactions under Ways and Means Advances and Overdrafts	-	--	--	--	0
Loans and Advances from Government of India	82.67 (42.84)	22.99 (15.85)	10.52 (7.37)	5.56	0.45
6. Total Receipts in the Consolidated Fund (4+5)	1204.04	1,233.40	1,346.77	1,777.73	2,096.04
7. Contingency Fund Receipts	0.5	--	0.1	--	0
8. Public Account Receipts	1,415.38	1,456.53	1,705.54	1,899.53	2,414.37
9. Total Receipts of the State (6+7+8)	2,619.92	2,689.93	3,052.41	4,327.09	4,510.41
Part B. Expenditure/Disbursement					
10. Revenue Expenditure	842.38	891.44	974.27	1146.87	1380.55
Plan	238.02 (28.26)	294.20 (33.00)	336.65 (34.55)	419.79	517.73 (37.50)
Non Plan	604.36 (71.74)	597.24 (67.00)	637.62 (65.45)	727.08	862.82 (62.50)
General Services (including interest payments)	259.52 (30.81)	287.27 (32.23)	334.83 (34.47)	388.06	446.15(32.32)
Social Services	306.64 (36.40)	337.78 (42.38)	355.81 (29.11)	438.23	540.24(39.13)
Economic Services	276.22 (32.79)	266.39 (37.89)	283.63 (25.09)	320.58	394.15(28.55)
Grants-in-aid and contributions	22.55	34.56	31.98	26.74	113.01
11. Capital Expenditure	353.54 (29.56)	345.73 (27.95)	326.42 (25.09)	415.47	611.78(30.70)
Plan	353.54 (100)	345.73 (100)	326.42 (100)	415.47	611.78
Non Plan	--	--	--	--	0
General Services	16.49 (4.66)	17.37 (5.02)	21.06 (6.45)	39.28	77.13 (12.61)
Social Services	131.64 (37.23)	108.97 (31.52)	119.31 (36.55)	135.41	190.54(31.14)
Economic Services	205.41 (58.11)	219.39 (63.46)	186.05 (57)	240.78	344.11(56.25)

12. Disbursement of Loans and Advances	0.68 (0.05)	--	0.20 (0.02)	--	0.25
13. Total (10+11+12)	1,196.60	1,237.17	1,300.89	1,562.34	1,992.58
14. Repayments of Public Debt	83.72	32.4	39.03	55.57	76.28
Internal Debt (excluding Ways and Means Advances and Overdrafts)	43.65	20.35	25.76	40.91	60.13
Net transactions under Ways and Means Advances and Overdraft	0	0	0	0	0
Loans and Advances from Government of India	40.07	12.05	13.27	14.66	16.15
15. Appropriation to Contingency Fund					
16. Total disbursement out of Consolidated Fund (13+14+15)	2,161.43	2,145.73	2,253.21	2,819.62	2,981.91 ¹
17. Contingency Fund disbursements	0	0	0	0	0
18. Public Account disbursements	1,244.64	1,470.09	1,662.92	1,789.75	2,305.07
19. Total disbursement by the State (16+17+18)	3,406.07	3,615.82	3,916.13	4,609.37	5,286.98
<i>Part C. Deficits</i>					
20. Revenue Deficit(-)/Revenue Surplus (+) (1-10)	168.91	196.76	228.98	350.84	377.65
21. Fiscal Deficit (-)/Fiscal Surplus (+) (4-13)	-185.55	-148.83	-96.86	-64.25	-234.00
22. Primary Deficit (21+23)	-86.36	-46.23	18.41	-53.49	-91.36
<i>Part D. Other data</i>					
23. Interest Payments (included in revenue expenditure)	99.19	102.6	115.27	117.74	142.64
24. Financial Assistance to local bodies etc.,	22.55	34.56	31.98	15.13	4.29
25. Ways and Means Advances/Overdraft availed (days)	-	--	--	--	0
Ways and Means Advances availed (days)	-	-	-	-	-
Overdraft availed (days)	-	-	-	-	-
26. Interest on Ways and Means Advances/ Overdraft	-	--	--	---	
27 Gross State Domestic Product (GSDP) [@]	1,602.17	1,830	2,038.54	2,297.86	2,612.1
28 Outstanding Fiscal liabilities (year end)	1,107.07	1,350.87	1,483.99	1,795.82	2,155.7
29. Outstanding guarantees (year end) (including interest)	82.47	84.47	84.4	75	75
30. Maximum amount guaranteed (year end)	88.1	84.47	84.47	84.4	75
31. Number of incomplete projects	60	149	105	61	144
32. Capital blocked in incomplete projects	222.84	313.16	136.74	285.97	681.4
<i>Part E: Fiscal Health Indicators</i>					
I Resource Mobilization					
Revenue Receipts/GSDP	0.63	0.59	0.59	0.65	0.67
Own Tax Revenue/GSDP	0.07	0.08	0.08	0.09	0.08
Own Non-Tax Revenue/GSDP	0.07	0.06	0.08	0.09	0.11

¹Includes total expenditure on lotteries

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State's share in Central taxes and Duties/GSDP	0.07	0.10	0.11	0.15	0.14
Grants-in Aid	0.42	0.35	0.31	0.32	0.35
II Expenditure Management					
Total Expenditure/GSDP	0.75	0.68	0.64	0.68	0.76
Total Expenditure/Revenue Receipts	1.18	1.14	1.08	1.04	1.13
Revenue Expenditure/Total Expenditure	0.70	0.72	0.75	0.73	0.69
Expenditure on Social Services/Total Expenditure	0.37	0.36	0.37	0.37	0.37
Expenditure on Economic Services/Total Expenditure	0.40	0.39	0.36	0.36	0.37
Capital Expenditure/Total Expenditure	0.30	0.28	0.25	0.27	0.31
Capital Expenditure on Social and Economic Services/Total Expenditure.	0.28	0.27	0.23	0.24	0.27
III Management of Fiscal Imbalances					
Revenue deficit (surplus)/GSDP	0.11	0.11	0.11	0.15	0.14
Fiscal deficit/GSDP	-0.12	-0.08	-0.05	-0.03	-0.09
Primary Deficit (surplus) /GSDP	-0.05	-0.03	0.01	-0.02	-0.03
Revenue Deficit/Fiscal Deficit	-0.91	-1.32	-2.36	-5.46	-1.61
Primary Revenue Balance/GSDP					
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	0.69	0.74	0.73	0.78	0.83
Fiscal Liabilities/RR	1.09	1.24	1.23	1.20	1.23
Primary deficit vis-à-vis quantum spread					
Debt Redemption (Principal +Interest)/ Total Debt Receipts					
V Other Fiscal Health Indicators					
Return on Investment	0.92	1.14	0.76	0.68	1.31
Balance from Current Revenue (Rupees in crore)	(-)101.78	15.77	6.08	126.66	71.17
Financial Assets/Liabilities	1.13	2.01	2.07	2.08	2.07

Appendix 1.4
(Reference: Paragraphs 1.1 and 1.7.1; Pages 1 and 27)
Abstract of Receipts and Disbursements for the year 2008-09

(Rupees in crore)

Part - A									
Receipts			2008-09	2007-08	Disbursements				2008-09
2007-08						Non-Plan	Plan	Total	
	Section A: Revenue								
1497.71	I-Revenue Receipts		1,758.19	1146.87	I- Revenue expenditure			1,380.55	1,380.55
	Tax revenue	199.19			General services	435.66	10.5	446.16	
	Non-tax revenue	292.26			Social Services	275.83	264.41	540.24	
	State's share of Union Taxes	364.2			Education, Sports, Art and Culture	162.37	122.84		
	Non-Plan Grants	66.61			Health and Family Welfare	45.57	36.7		
					Water Supply, Sanitation, Housing and Urban Development	21.25	54.59		
					Information and Broadcasting	2.4	5.49		
	Grants for State Plan Schemes	635.23			Welfare of Scheduled Caste, Scheduled tribes and Other Backward Classes	2.92	13.55		
	Grants for Central and Centrally Sponsored Plan Schemes	172.26			Labour and labour Welfare	0.99	2.05		
	Grants for Special Plan Schemes (North Eastern Council)	28.44			Social Welfare and Nutrition	31.53	29.19		
					Others	8.8	0		
					Economic Services	151.33	242.82	394.15	
					Agriculture and Allied Activities	61.81	91.38		
					Rural Development	3.86	44.2		
					Special Areas Programmes		0.29		
					Irrigation and Flood Control	1.81	25.19		
					Energy	24.38	25.4		
					Industry and Minerals	5.26	18.41		
					Transport	48.69	19.9		
					Science Technology and Environment	0	3.09		
					General Economic Services	5.52	14.96		
	II-Revenue deficit carried over to Section-B	--	0	350.84	II-Revenue surplus carried over to Section-B				377.64
1497.71			1,758.19	1,497.71					1,758.19
	Section-B								
350.84	III-Opening Cash balance including Permanent Advances and Cash Balance Investment		571.77	415.47	III-Capital Outlay	--			611.78
--	IV Miscellaneous Capital receipts	--	--		General services	--	77.13	77.13	
					Social Services	--	190.54	190.54	
					Education, Sports, Art and Culture		29.53		
					Health and Family Welfare		6.57		
					Water Supply, Sanitation, Housing and Urban Development		151.08		
					Welfare of Scheduled Caste, Scheduled tribes and Other Backward Classes		2.9		
					Social Welfare		0.46		
					Others		--		
					Economic Services	--	344.11	344.11	
					Agriculture and Allied Activities		9.09		
					Rural Development		24.71		
					Special Areas Programmes		10.27		
					Irrigation and Flood control		4.88		
					Energy		61.93		
					Industry and Minerals		6.56		
					Transport		178.2		
					Science and Environment		1.9		
					General Economic Services		46.57		

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Receipts						Disbursements			
2007-08			2008-09	2007-08		Non-Plan	Plan	Total	2008-09
0.38	V-Recoveries of Loans and Advances		0.38	--	IV-Loans and Advances disbursements		0.25	0.25	0.25
	From Power Projects				To Government Servants		0.25		
	From Government Servants and	0.38			To Others	--			
	From Others				V -Revenue deficit brought down	--			
350.84	VI-Revenue surplus brought down		377.64						
279.6	VII-Public debt receipts		337.46	55.57	VI-Repayment of Public Debt			76.28	76.28
	External debt	--			External debt				
	Internal debt other than ways and means Advances and overdraft	337.01			Internal debt other than Ways and Means Advances and Overdraft	--	60.13		
	Net transaction under Ways and Means Advances including overdraft	--			Net transaction under Ways and Means Advances including overdraft			--	
	Loans and Advances from Central Government	0.45			Repayment of Loans and Advances to Central Government		16.15		
--	VIII-Amount transferred to Contingency Fund		--		VII-Expenditure from Contingency Fund				
1900	IX-Public Account Receipts	2414.37	2414.37	1789.8	VIII-Public Account disbursements		2305	2305	2305.1
84.23	Small Savings and Provident fund	97.39		70.25	Small Savings and Provident Funds		68.12		
64.11	Reserve funds	56.1		21.12	Reserve Funds		43.02		
1,191.7	Suspense and Miscellaneous	1385.07		1160.46	Suspense and Miscellaneous		1,390.5		
532.57	Remittance	828.97		514.63	Remittances		779.84		
26.88	Deposits and Advances	46.84		23.29	Deposits and Advances		23.6		
		2,414.37		571.77	IX- Cash balance at the end			708.2	708.24
					Cash in Treasuries and Local Remittances				
					Deposits with Reserve Bank				
					Departmental Cash Balance including permanent Advances				
					Cash Balance Investment				
2,833	Total		3,701.62	2832.6	Total			3,702	3,701.6

Appendix 1.4 (Continued)

(Reference: Paragraphs 1.1 and 1.7.1; Pages 1 and 27)

Summarized financial position of the Government of Sikkim as on 31 March 2009

(Rupees in crore)

Part B			
As on 31.03.2008	Liabilities		As on 31.03.2009
908.86	Internal Debt -		1185.74
741.68	Market Loans bearing interest	989.64	
	Market Loans not bearing interest		
80.76	Loans from Life Insurance Corporation of India	86.16	
86.42	Loans from other Institutions	109.94	
	Overdrafts from Reserve Bank of India		
315.82	Loans and Advances from Central Government -		300.11
3.84	Pre 1984-85 Loans	3.28	
91.74	Non-Plan Loans	89.73	
196.47	Loans for State Plan Schemes	184.33	
3.4	Loans for Central Plan Schemes & Special Schemes	3.30	
20.37	Loans for Centrally Sponsored Plan Schemes	19.47	
1	Contingency Fund		1
335.12	Small Savings, Provident Funds, etc.		366.19
34.04	Deposits		55.49
129.42	Reserve Funds		142.50
1,981.08	Surplus on Government Accounts		2,358.72
1,630.24	Last year balance	1,981.08	
350.84	Add Revenue Surplus	377.64	
102.98	Remittance Balances		152.11
3,808.32	Total		4,561.86
	Assets		
3,307.37	Gross Capital Outlay on Fixed Assets -		3,919.15
	Investments in shares of Companies, Corporations, etc.	85.59	
	Other Capital Outlay	3,833.56	
5.12	Loans and Advances -		5
	Loans for Power Projects	-	
	Other Development Loans	4.50	
	Loans to Government servants and Miscellaneous loans	0.50	
	Reserve Fund Investments		
1.03	Advances		1.03
-76.97	Suspense and Miscellaneous Balances		-71.57
571.77	Cash -		708.24
78.83	Deposits with other Bank	95.68	
	Cash in Treasuries and Local Remittances		
	Deposits with Reserve Bank		
0.55	Departmental Cash Balance	0.20	
	Permanent Advances	0.39	
386	Cash Balance Investments	495.00	
106.39	Earmarked funds Investment	116.97	
3,808.32	Total		4,561.86

Appendix 2.1

(Reference: Paragraph 2.3.1; Page 39)

Statement of various grants/appropriations where saving was more than Rs 10 crore each and more than 20 percent of the total provision

(Rupees in Crore)

Sr. No.	Grant No	Name of the Grant/Appropriation	Total Grant/ Appropriation	Savings	Percentage
(1)	(2)	(3)	(4)	(5)	(6)
1	1	Food Security and Agriculture Development (Revenue – Voted)	62.09	22.40	36
2	7	Human Resources and Development (Capital – Voted)	31.32	16.12	51
3	19	Irrigation and Flood Control (Revenue – Voted)	61.47	34.70	56
4	22	Land Revenue & Disaster Management (Revenue – Voted)	67.85	26.01	38
5	29	Development Planning, Economic Reforms and North Eastern Council Affairs (Revenue – Voted)	20.28	12.54	62
6	31	Energy and Power (Capital – Voted)	138.08	85.93	62
7	33	Water Security and Public Health Engineering (Capital – Voted)	80.36	47.76	59
8	34	Roads and Bridges (Capital – Voted)	205.09	54.60	27
9	38	Social Justice, Empowerment and Welfare (Capital – Voted)	53.66	12.10	23
10	40	Tourism (Capital – Voted)	110.02	64.72	59
11	41	Urban Development and Housing (Capital – Voted)	43.41	15.94	37

Appendix 2.2

(Reference: Paragraph 2.3.5; Page 41)

Cases where supplementary provision (Rs 10 lakh or more in each case)
proved unnecessary

(Rupees in thousands)

	Number and Name of the Grant	Original provision	Actual expenditure	Savings out of original provision	Supplementary provision
	A Revenue (Voted)				
	1- Food Security and Agriculture Development	596545	396918	199627	24404
	2- Animal Husbandry, Livestock, Fisheries and Veterinary Services	314233	265180	49053	20682
	11- Food, Civil supplies and Consumer Affairs	158028	153981	4047	4490
	19- Irrigation and Flood Control	604658	267626	337032	10000
	22 -Land Revenue & Disaster Management	487236	418375	68861	191245
	29- Development Planning, Economic Reforms and North Eastern Council Affairs	195965	77454	118511	6863
	37 -Sikkim Nationalised Transport	203582	203281	301	24676
	Total for Revenue	2560247	1782815	777432	282360
	Grant Number	Original provision	Actual expenditure	Savings out of original provision	Supplementary provision
	B Capital				
	7- Human Resources and Development	167547	152023	15524	145647
	12 -Forestry and Environment Management	47220	45988	1232	1000
	13- Health Care, Human Services and Family Welfare	60450	50090	10360	20554
	16 -Commerce and Industries	149240	61501	87739	3000
	31- Energy and Power	1330780	521445	809335	50001
	33- Water Security and Public Health Engineering	761215	326004	435211	42405
	34 -Roads and Bridges	1627818	1504905	122913	423106
	35- Rural Management and Development	1284175	1244900	39275	200750
	37 -Sikkim Nationalised Transport	6500	5103	1397	50000
	38- Social Justice, Empowerment and Welfare	523988	415648	108340	12635
	39- Sports and Youth Affairs	27845	27693	152	6000
	40 -Tourism	1057483	452940	604543	42701
	41 -Urban Development and Housing	416494	274716	141778	17588
	Total-capital	7460755	5082956	2377799	1015387
	Grant Total	10021002	6865771	3155231	1297747

Appendix 2.3 (A)
(Reference: Paragraph 2.3.6; Page 41)
Insufficient re-appropriation of funds

(Rupees in lakh)

Sl. No.	Grant No.	Description	Head of Account	Re-appropriation	Final Excess(+)/ Saving (-)	
1.	2	Animal Husbandry, Livestock, Fisheries and Veterinary Services	2403.101.61	7.59	(+) 17.14	
2.	7	Human Resources and Development	2202.63	104.85	(+) 20.57	
3	7	Human Resources and Development	2202.2.1.58	19.63	(+) 27.52	
4	10	Finance, Revenue and Expenditure	2071.1.101	246.4	(+) 32.12	
		Total				(+) 97.35

Appendix 2.3 (B)
(Reference: Paragraph 2.3.6; Page 41)
Excess/Unnecessary reappropriation of funds

(Rupees in lakh)

Sl. No.	Grant No.	Description	Head of Account	Re-appropriation	Final Excess(+)/ Saving (-)
1.	12	Forestry and Environment Management	3435.101	0.47	(-) 16.40
2.	13	Health Care, Human Services and Family Welfare	2211.1.60	8.6	(-) 11.44
3	15	Horticulture & Cash Crops Management	2435.1.101.65	0.5	(-) 47.44
4	33	Water Supply & Public Health Engineering	4215.2.106.61	17.5	(-) 125.09
	Total				(-) 200.37

Appendix 2.4
(Reference: Paragraph 2.3.7; Page 41)
Results of review of substantial surrenders made during the year

Serial number	Number and title of Grant	Name of the scheme (Head of Account)	Amount of surrender (Rupees in lakh)	Percentage of surrender
1)	Co-operation	Training 2425.003.60	0.05	100
Entire provision was surrendered due to reasons that the provision was not utilised for conducting training for departmental staff				
2)	Co-operation	Implementation of Baidyanathan Committee Report 2425.800.69	100.00	100
Entire provision was kept as per proposals of DPER & NECAD and as per their subsequent advice was surrendered				
3)	HRDD	Setting up of District Institute of Education & Training in West District (100 % CSS) 2202.83	44	100
Surrendered due to non-receipt of funds from GOI				
4)	Health	National Leprosy Control Programme (100 % CSS) 2210.83	2	100
Whole provision was surrendered through reappropriation due to non receipt of fund from GOI				
5)	Health	Drug De-addiction Programme (100 % CSS) 2210.87	6.5	100
Whole provision was surrendered due to non receipt of fund from GOI				
6)	Health	Rural Health Services - Primary Health Centres - Construction 4210.2.103.60	300	100
Whole provision of Rs. 300 lakh was surrendered in March 2009 due to non-receipt of fund from the NEC				
7)	Irrigation and Flood control	Investigation Expenses 2702.80.5.62	1	100
Surrender of whole provision was state to be due to meeting the expenditure on survey and investigation from sanctioned Brahmaputra Projects				
8)	Energy & Power	Rajiv Gandhi Grameen Vidyutikaran Yojana (RGGVY) 4801.6.800.63	2000	100
Surrender of whole provision of Rs. 2000 lakh was made in view that Government of India will be releasing the amount to be operated through Separate Bank Account				
9)	Water Supply & PHE	Drainage and Sewerage system in East District 4215.63	305	100
Whole provision of Rs. 305 lakh was re-appropriated and surrendered to meet excess under other heads and due to non-receipt of fund from the GOI				
10)	WS & PHE	Chungthang Bazar Water Supply Scheme (North) 4215.1.101.67	5	100
Whole provision was surrendered in March 2009 due to non-receipt of fund				
11)	WS & PHE	Pangthang Water Supply Scheme 4215.69	10	100
Surrender of the provisions by Rs. 10 lakh was stated due to non-receipt of claims.				
12)	Roads & Bridges	Publid Works - Other Buildings - Maintenance and Repairs - Work Charged Establishment 2059.60.53.60	0.04	100
Token provision remained unutilised, hence surrendered				
13)	Roads & Bridges	Construction of suspension Bridge at Singtam (NLCPR) 5054.67	500	100
Reduction to provision through re-appropriation (Rs. 118.39 lakh) and by surrender (Rs. 381.61 lakh) was made due to delay in progress of work				
14)	Tourism	Tourist accomodation-Grants-in-aid 3452.1.102.61	0.01	100
Surrendered in March 2009 stated to be the token provision				
15)	UD & HD	General-Assistance to Local Bodies, Corporations, Urban Development Authorities. Town improvement Boards etc.- Grants to Local Bodies recommended by the TFC 2217.80.191.62	20	100
Reasons for the surrender of whole provision was stated due to absence of ULBs.				
16)	UD & HD	Gangtok Water Supply Schemes (East) (R)	1000	100

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		4215.1.101.60		
Whole provision of Rs. 1000 lakh was surrendered due to non-receipt of fund from GOI				
17)	Health	National Mental Health Programme (100 % CSS) 2210.86	19.6	98
Original provision was reduced by Rs. 19.60 lakh through re-appropriation and surrender to meet the shortfall under salaries and non-receipt of claims				
18)	Irrigation and Flood control	Integrated development of agriculture through irrigation facilities 2705.101	32.15	98
Reasons for surrender was due to (I) non approval of project by the Government, (ii) postpond of the proposals to the next financial year and (III) to meet the shortfall under salaries				
19)	Energy & Power	Accelerated Power Development and Reform Programme (East) 4801.5.800.70	5800	98
Surrender of provision by Rs. 5800 lakh was made due to non-receipt of fund from the GOI				
20)	WS & PHE	Gyalshing Water Supply Schemes (West) 4215.1.101.64	380.87	95
Reduction of provision by Rs. 380.87 lakh through surrender was attributed to delay in progress of work and a portion of the provision of work being kept as spillover to the next financial year				
21)	HRDD	University & Higher Education - Buildings 4202.203.70	957.31	91
Surrender of provision by Rs. 957.31 lakh was made as per the directives of DPER & NECAD				
22)	Agriculture	Organic Farming 2401.65	511.61	90
Surrender of Rs. 496.21 lakh was stated to be due to (i) non-submission of bill and less purchase and (ii) expenditure restricted to the fund received from the GOI				
23)	RMDD	Preparation and Printing of Electoral rolls 2015.103.60	43.13	90
Reduction of Rs. 29.52 lakh through surrender was due to (I) non-conduct of Municipal Election and non-occurrence of Panchayat Bye election as expected during the year 2008-09				
24)	WS & PHE	Lachen Bazar Water Supply Scheme 4215.1.101.68	85	85
Surrender was due to non-receipt of claims				
25)	Energy & Power	Power - Hydel Generation - Purchase of Power 2801.1.101	83.13	83
Surrender was due to meet the shortfall under salaries and due to non-receipt of the claims				
26)	Roads & Bridges	Construction of Steel bridge in South Sikkim 5054.68	672.24	83
Surrender was due to non-receipt of fund from GOI and delay in progress of work				
27)	Planning	Border Area Development Programme 2575.6.101	122.53	82
Surrender was due to non-submission of report of sanctioned scheme by the Department				
28)	Roads & Bridges	Construction of Bridge over Ringyang (West) 5054.66	12	81
Surrender was due to non-receipt of fund from GOI				
29)	RMDD	Conduct of Election to Panchayat 2015.109.61	52.72	81
Surrender was stated to be due to non-conducting of Panchayat Bye Election as expected during the year 2008-09				
30)	HRDD	Technical Education - Technical Schools 4202.2.103	33.8	80
Surrender was due to (i) non-construction of ATTC Polytechnic, (ii) Termination of EAP Project and (III) non-utilisation to token provision for establishment/upgradation of Polytechnic college				
31)	Commerce & Industries	Capital Outlay on Village and Small Industries - Industrial Estates 4851.101	904.91	75
Reduction of provision was made through re-appropriation and surrender due to (i) non-receipt of funds from the GOI and (ii) non-receipt of claims				
32)	Planning	Secretariate - Planning & Development Department 3451.90.30	1105.69	75
Reduction of provision by Rs. 1105.69 lakh was net effect of surrender by Rs. 1125.29 lakh and reappropriation of provision by Rs. 19.60 lakh was stated to meet the supplementary grants from heads.				
33)	Energy & Power	Const. of 66 KV Sub-Station to Chungthang Sub-Station and 2 x 5 MVA Transformer Bay at Chungthang and one Feeder bay at Mayong in Sikkim (NLCPR) (North) 4801.5.800.80	75	75

Surrender of provision by Rs. 75 lakh was made to meet expenditure relating to IR from other heads				
34)	WS & PHE	Construction of Kaluk Rinchengpong Water Supply Schemes 4215.1.101.66	74.57	75
Reduction to the original provision by surrender was due to delay in progress of work				
35)	Social Justice Empowerment and Welfare	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes - Welfare of Scheduled Tribes - Tribal Area Sub Plan - Infrastructure Development Programme 4225.2.796.60	30	75
Surrender was due to non finalisation of works				
36)	Social Justice Empowerment and Welfare	General - Other Expenditure - Post-Matriculation of SC/ST Students 2225.80.800.65	7.36	74
Reappropriation and surrender was due to the reason that Research and Monitoring work could be taken up only during the next financial year 2009-10				
37)	RMDD	Capital Outlay on Other Rural Development Programmes - Panchayati Raj - Rural Development Department 4515.101.36	1903.92	73
Surrender (Rs. 1603.92 lakh) was stated to be due to (i) restriction of expenditure to meet the excess under other heads, (ii) non-completion of sanctioned scheme under BRGE, (iii) to provide in supplementary grant for clearing the pending liability of STCS for supply of GCI Sheets and (iv) non-receipt of fund for Externally Aided Projects				
38)	Finance	Miscellaneous General Services - Other Expenditure 2075.800	217.93	73
Reduction of provision through reappropriation/surrender was due to non-receipt of claims from the SBS				
39)	Irrigation & Flood Control	Drainage - Civil Works - East District 4711.3.103.45	170.75	73
Surrender was due to non-execution of work for practical problems and non-receipt of fund from GOI				
40)	Agriculture	Extension and Farmers Training - Agriculture Department 2401.109.1	241.83	72
Reduction in original provision through surrender was due to (i) payment of State's share for SAMETI and Interim Relief and (ii) non-receipt of bills till the year end				
41)	Sports Affairs	Sports and Youth Services - Youth Welfare Programme for Students - National Service Scheme Programme 2204.102.65	40.58	70
Surrender was state to be due to non-receipt of fund from the GOI				
42)	Forestry	Assistance to Gram Panchayat 2406.198	45.36	60
Surrender was made for payment of salaries from other heads				
43)	Roads	Construction of steel bridge of Sangkhola-Sumin Road, East 5054.61	30.63	58
Surrender was due to non receipt of fund from the GOI				
44)	Health	Prevention & control of blindness (100 % CSS) 2210.82	5	57
Surrender was due to non- receipt of claims				
45)	WS & PHE	Gangtok Water Supply Schemes (East) (R) 4215.1.101.60	1108.96	56
Surrender (Rs. 1149.76 lakh) was due to and non-receipt of funds from GOI				
46)	AH & VS	Poultry Development - Intensive Poultry Development 2403.103.68	196.6	52
Surrender was due to meet expenditure under other heads and non receipt of fund from GOI				
47)	Planning	Programme Implementation, Monitoring & Evaluation, Development of NER (DONAR), NECA and Central Sector Schemes 3451.91.44	20.4	51
Surrender was due to (i) transfer of officers to other Departments (ii) limited tour performed by the officers and (iii) to meet the supplementary grants from other heads				
48)	Roads & Bridges	Construction of Steel Bridge in North Sikkim 5054.69	53.34	51
Surrender was due to non receipt of fund from the GOI and delay in progress of works				

Appendix 2.5

(Reference: Paragraph 2.3.8; Page 41)

Statement of various grants/appropriations in which savings occurred but no part of which had been surrendered

(Rupees in Lakh)

I Grant		Number and Name of grant/appropriation	Saving
Sl.No.	Grant No.		
1	6	Ecclesiastical	125.79
2	8	Election	21.34
3	11	Food, Civil supplies and Consumer Affairs	0.06
4	15	Horticulture & Cash Crops Management	8.54
5	17	Information and Public Relation	100.00
6	20	Judiciary	0.09
7	21	Labour	129.96
8	23	Law	1.56
9	27	Parliamentary Affairs	0.49
10	28	Personnel, Administrative Reforms and Training	200.00
11	29	Development Planning, Economic Reforms and North Eastern Council Affairs	32.58
12	37	Sikkim Nationalised Transport	513.97
13	39	Sports and Youth Affairs	61.52
14	42	Vigilance	0.10
		Total	1196.00
II Appropriation			
1		Public Service Commission	0.06
		Total	0.06
		Grand Total	1196.06

Appendix 2.6

(Reference: Paragraph 2.3.8; Page 41)

Details of saving of Rs 1 crore and above not surrendered

(Rupees in crore)

Sl. No.	Number and Name of Grants/Appropriation	Saving	Surrender	Saving which remained to be surrendered
1	2	3	4	5
1	Animal Husbandry, Livestock, Fisheries and Veterinary Services	6.97	5.86	1.11
2	Ecclesiastical	1.26	0	1.26
3	Information and Public Relation	1.00	0	1.00
4	Labour	1.30	0	1.30
5	Land Revenue & Disaster Management	26.01	0.75	25.26
6	Personnel, Administrative Reforms and Training	2.00	0	2.00
7	Police	1.29	0	1.29
8	Water Security and Public Health Engineering	47.76	44.25	3.51
9	Roads and Bridges	54.60	47.90	6.70
10	Rural Management and Development	24.00	20.07	3.93
11	Sikkim Nationalised Transport	5.14	0	5.14
12	Social Justice, Empowerment and Welfare	12.09	6.94	5.15
	Total	183.42	125.77	57.65

Appendix 2.7

(Reference: Paragraph 2.3.8; Page 41)

Cases of surrender of funds in excess of Rs 1 crore on 30 and 31 March 2009

(Rupees in crore)

Sr. No.	Major Head	Amount of surrender	%age of total provision
1	2	3	4
1	2015	1.12	22.72
2	2059	3.94	14.12
3	2202	2.86	1.05
4	2204	4.11	38.38
5	2210	1.05	1.34
6	2225	1.73	9.37
7	2401	7.55	15.85
8	2403	2.30	8.88
9	2404	3.57	50.00
10	2435	14.74	35.44
11	2575	1.23	79.87
12	2702	2.25	19.63
13	2711	32.30	64.45
14	3054	2.51	4.86
15	4059	8.80	10.22
16	4202	6.55	13.09
17	4210	3.00	31.02
18	4215	60.88	42.52
19	4216	2.00	4.04
20	4217	1.30	4.94
21	4515	12.77	27.71
22	4711	1.77	27.11
23	4801	7.06	4.78
24	4851	9.00	68.97
25	5054	46.38	25.15
26	5452	64.30	57.77
	Total	309.07	

Appendix 2.8
(Reference: Paragraph 2.3.9; Page 42)
Rush of expenditure

(Rupees in crore)

Sl. No.	Head of account Scheme/Service	Expenditure incurred during Jan-March 2009	Expenditure incurred in March 2009	Total expenditure	% of total expenditure incurred during	
					Jan-March 2009	March 2009
1	2015	1.89	0.69	3.51	53.85	19.66
2	2045	12.09	12.01	14.29	84.60	84.04
3	2075	515.85	171.67	915.90	56.32	18.74
4	2217	10.68	8.78	19.30	55.34	45.49
5	2236	5.67	4.26	8.10	70.00	52.59
6	2435	20.49	20.21	26.38	77.67	76.61
7	2506	3.34	2.89	3.34	100.00	86.53
8	2711	14.29	11.30	17.79	80.33	63.52
9	3425	1.25	0.57	2.10	59.52	27.14
10	3435	0.56	0.35	1.00	56.00	35.00
11	4055	2.92	2.48	3.89	75.06	63.75
12	4059	54.87	52.23	73.24	74.92	71.31
13	4202	19.98	19.57	29.52	67.68	66.29
14	4210	4.43	3.59	6.57	67.43	54.64
15	4216	28.44	21.12	47.63	59.71	44.34
16	4217	20.58	14.41	25.00	82.32	57.64
17	4225	1.01	0.89	2.89	34.95	30.80
18	4235	0.44	0.44	0.46	95.65	95.65
19	4401	1.39	1.38	2.65	52.45	52.08
20	4406	3.93	2.70	4.60	85.43	58.70
21	4408	0.53	0.51	0.61	86.89	83.61
22	4435	0.15	0.15	0.15	100.00	100.00
23	4575	5.52	3.75	10.27	53.75	36.51
24	4702	0.13	0.13	0.20	65.00	65.00
25	4711	3.92	3.60	4.68	83.76	76.92
26	4801	40.18	33.15	61.93	64.88	53.53
27	4851	2.88	2.69	3.98	72.36	67.59
28	4859	0.40	0.40	0.40	100.00	100.00
29	5425	1.90	1.40	1.90	100.00	73.68
		779.71	397.32	1292.28		

Appendix 3.1

(Reference: Paragraph 3.1; Page 45)

Utilisation certificates outstanding as on 31 March 2009

(Amount: Rupees in lakh)

Sl. No. (1)	Department (2)	Year of payment of grant (3)	Total grants paid		Utilisation certificates			
			Number (4)	Amount (5)	Received		Outstanding	
					Number (6)	Amount (7)	Number (8)	Amount (9)
I	FOOD AND CIVIL SUPPLIES							
1	ZILLA PANCHAYAT, WES T	2008-09	1	6.45	0	0	1	6.45
	TOTAL		1	6.45	0	0	1	6.45
II	SOCIAL JUSTICE, EMPOWERMENT & WELFARE DEPARTMENT							
1	SOCIAL JUSTICE, EMPOWERMENT & WELFARE DEPARTMENT (WOMEN & CHILD DEVELOPMENT DIVISION)	2008-09	7	59.94	7	59.94	0	0
	TOTAL		7	59.94	7	59.94	0	0
2	SOCIAL JUSTICE, EMPOWERMENT & WELFARE DEPARTMENT (SOCIAL WELFARE DIVISION)	2008-09	12	35.96	8	15.46	4	20.5
	TOTAL		12	35.96	8	15.46	4	20.5
III	COMMERCE & INDUSTRIES							
1	TEMI TEA ESTATE	2008-09	4	313.25	4	313.25	0	0
	TOTAL		4	313.25	4	313.25	0	0
IV	SPORTS AND YOUTH AFFAIRS	2002-03	18	12.61	16	11.61	2	1
1		2003-04	26	21.21	18	18.91	8	2.3
2		2004-05	16	10.5	9	7.3	7	3.2
3		2005-06	10	5.46	5	3	5	2.46
4		2006-07	11	8.85	11	8.85	0	0
5		2007-08	13	19.25	12	18.25	1	1
6		2008-09	24	32.45	5	9.75	19	22.7
	TOTAL		118	110.33	76	77.67	42	32.66
V	SCIENCE & TECHNOLOGY AND CLIMATE CHANGE							
1	SIKKIM SCIENCE SOCIETY	2008-09	2	0.71	0	0	2	0.71
	TOTAL		2	0.71	0	0	2	0.71
2	RMDD CONS. OF BIOINFORMATICS BHAWAN	2008-09	1	57.48	0	0	1	57.48
	TOTAL		1	57.48	0	0	1	57.48
3	EPD FOR CONS. OF CAUSE WAYS ON THE ROAD TO RMDD UNDER PMGY THANGU, NORTH SIKKIM	2008-09	1	1	0	0	1	1
	TOTAL		1	1	0	0	1	1
VI	TOURISM							
1	PUBLICITY	2008-09	10	27	7	24	3	3
	TOTAL		10	27	7	24	3	3
2	TOURISM	2008-09	3	2.3	0	0	3	2.3
	TOTAL		3	2.3	0	0	3	2.3
VII	INFORMATION AND TECHNOLOGY							
1	ZILLA PARISHADS	2007-08	2	5.17	2	5.17	0	0
		2008-09	2	5.18	0	0	2	5.18
	TOTAL		4	10.35	2	5.17	2	5.18
2	GRAM PARISHADS	2007-08	2	9.62	2	9.62	0	0
		2008-09	2	14.53	0	0	2	14.53
	TOTAL		4	24.15	2	9.62	2	14.53
VIII	HEALTH							
1	GRANTS IN AID TO PRI	2001-02	4	4.05	1	1.25	3	2.8
		2002-03	4	40	1	5.5	3	34.5
		2003-04	4	30	1	0.4	3	29.6
		2004-05	2	10	0	0	2	10
		2005-06	4	20	1	7.1	3	12.9
		2006-07	4	10	2	5.69	2	4.31

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Sl. No.	Department	Year of payment of grant	Total grants paid		Utilisation certificates			
			Number	Amount	Received		Outstanding	
					Number	Amount	Number	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		2007-08	4	300	2	105.17	2	194.83
		2008-09	4	200	0	0	4	200
	TOTAL		30	614.05	8	125.11	22	488.94
2	STATE ILLNESS ASST. FUND	2007-08	1	20	1	20	0	0
		2008-09	1	75	1	75	0	0
	TOTAL		2	95	2	95	0	0
3	SIKKIM MANIPAL UNIVERSITY	2004-05	1	600	1	600	0	0
		2005-06	1	218.75	1	218.75	0	0
		2006-07	1	100	1	100	0	0
		2007-08	1	711.5	1	711.5	0	0
		2008-09	1	250	1	250	0	0
	TOTAL		5	1880.25	5	1880.25	0	0
4	STATE BLOOD TRANSFUSION COUNCIL	2002-03	1	5	1	5	0	0
		2003-04	1	5	1	5	0	0
		2004-05	1	5	1	5	0	0
		2005-06	1	5	1	5	0	0
		2006-07	1	5	1	5	0	0
		2007-08	0	0	0	0	0	0
		2008-09	1	5	1	5	0	0
	TOTAL		6	30	6	30	0	0
5	SIKKIM MEDICAL COUNCIL	2007-08	1	10	1	10	0	0
		2008-09	1	5	1	5	0	0
	TOTAL		2	15	2	15	0	0
IX	FOOD SECURITY							
1	NON PLAN 2401							
	ZILLA PANCHAYAT (EAST)	2003-04	1	0.003	1	0.003	0	0
		2004-05	1	0.003	1	0.003	0	0
	TOTAL		2	0.006	2	0.006	0	0
2	ZILLA PANCHAYAT (WEST)	2003-04	1	0.003	1	0.003	0	0
		2004-05	1	0.003	1	0.003	0	0
		2006-07	1	2.38	0	0	1	2.38
	TOTAL		3	2.386	2	0.006	1	2.38
3	ZILLA PANCHAYAT (NORTH)	2003-04	1	0.003	0		1	0.003
		2004-05	1	0.003	1	0.003	0	0
		2006-07	1	1.55	0	0	1	1.55
	TOTAL		3	1.556	1	0.003	2	1.553
4	ZILLA PANCHAYAT (SOUTH)	2003-04	1	0.007	1	0.007	0	0
		2004-05	1	0.007	1	0.007	0	0
		2006-07	1	2.38	1	2.38	0	0
	TOTAL		3	2.394	3	2.394	0	0
5	GRAM PANCHAYAT (EAST)	2003-04	1	1.85	1	1.85	0	0
		2004-05	1	1.85	1	1.85	0	0
		2005-06	1	1.88	1	1.88	0	0
		2008-09	1	1.7	0	0	1	1.7
	TOTAL		4	7.28	3	5.58	1	1.7
6	GRAM PANCHAYAT (WEST)	2003-04	1	1.89	1	1.89	0	0
		2004-05	1	1.89	1	1.89	0	0
		2005-06	1	1.92	0	0	1	1.92
		2008-09	1	2.02	0	0	1	2.02
	TOTAL		4	7.72	2	3.78	2	3.94
7	GRAM PANCHAYAT (NORTH)	2003-04	1	0.74	0	0	1	0.74
		2004-05	1	0.74	0	0	1	0.74
		2005-06	1	0.77	1	0.77	0	0
		2008-09	1	0.8	1	0.8	0	0
	TOTAL		4	3.05	2	1.57	2	1.48
8	GRAM PANCHAYAT (SOUTH)	2003-04	1	1.66	1	1.66	0	0
		2004-05	1	1.66	1	1.66	0	0

Sl. No.	Department	Year of payment of grant	Total grants paid		Utilisation certificates			
			Number	Amount	Received		Outstanding	
					Number	Amount	Number	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		2005-06	1	1.73	1	1.73	0	0
		2008-09	1	1.78	0	0	1	1.78
	TOTAL		4	6.83	3	5.05	1	1.78
	PLAN 2401							
9	ZILLA PANCHAYAT (EAST)	2003-04	1	0.26	1	0.26	0	0
		2004-05	1	0.26	1	0.26	0	0
		2005-06	1	0.26	1	0.26	0	0
		2006-07	1	2.7	0	0	1	2.7
		2007-08	1	5.5	1	5.5	0	0
		2008-09	1	2.92	0	0	1	2.92
	TOTAL		6	11.9	4	6.28	2	5.62
10	ZILLA PANCHAYAT (WEST)	2003-04	1	0.26	1	0.26	0	0
		2004-05	1	0.26	1	0.26	0	0
		2005-06	1	0.26	1	0.26	0	0
		2007-08	1	6	0	0	1	6
		2008-09	1	2.92	0	0	1	2.92
	TOTAL		5	9.7	3	0.78	2	8.92
11	ZILLA PANCHAYAT (NORTH)	2003-04	1	0.26	1	0.26	0	0
		2004-05	1	0.26	1	0.26	0	0
		2005-06	1	0.26	1	0.26	0	0
		2007-08	1	5.5	1	5.5	0	0
		2008-09	1	2.92	0	0	1	2.92
	TOTAL		5	9.2	4	6.28	1	2.92
12	ZILLA PANCHAYAT (SOUTH)	2003-04	1	0.22	1	0.22	0	0
		2004-05	1	0.22	1	0.22	0	0
		2005-06	1	0.22	1	0.22	0	0
		2007-08	1	5.5	0	0	1	5.5
		2008-09	1	2.92	0	0	1	2.92
	TOTAL		5	9.08	3	0.66	2	8.42
13	GRAM PANCHAYAT (EAST)	2007-08	1	14.1	0	0	1	14.1
		2008-09	1	7.35	0	0	1	7.35
	TOTAL		2	21.45	0	0	2	21.45
14	GRAM PANCHAYAT (WEST)	2007-08	1	16.8	0	0	1	16.8
		2008-09	1	8.75	0	0	1	8.75
	TOTAL		2	25.55	0	0	2	25.55
15	GRAM PANCHAYAT (NORTH)	2007-08	1	6.8	1	6.8	0	0
		2008-09	1	3.5	1	3.5	0	0
	TOTAL		2	10.3	2	10.3	0	0
16	GRAM PANCHAYAT (SOUTH)	2007-08	1	14.8	0	0	1	14.8
		2008-09	1	7.7	0	0	1	7.7
	TOTAL		2	22.5	0	0	2	22.5
	PLAN 2402							
17	ZILLA PANCHAYAT (EAST)	2007-08	1	0.41	1	0.41	0	0
		2008-09	1	0.12	1	0.12	0	0
	TOTAL		2	0.53	2	0.53	0	0
18	ZILLA PANCHAYAT (WEST)	2007-08	1	0.41	0	0	1	0.41
		2008-09	1	0.12	0	0	1	0.12
	TOTAL		2	0.53	0	0	2	0.53
19	ZILLA PANCHAYAT (NORTH)	2007-08	1	0.41	1	0.41	0	0
		2008-09	1	0.12	0	0	1	0.12
	TOTAL		2	0.53	1	0.41	1	0.12
20	ZILLA PANCHAYAT (SOUTH)	2007-08	1	0.41	0	0	1	0.41
		2008-09	1	0.12	0	0	1	0.12
	TOTAL		2	0.53	0	0	2	0.53
21	GRAM PANCHAYAT (EAST)	2007-08	1	1.04	0	0	1	1.04
		2008-09	1	0.3	0	0	1	0.3
	TOTAL		2	1.34	0	0	2	1.34

Audit Report on State Finances for the year ended 31 March 2009

Sl. No.	Department	Year of payment of grant	Total grants paid		Utilisation certificates			
			Number	Amount	Received		Outstanding	
					Number	Amount	Number	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
22	GRAM PANCHAYAT (WEST)	2007-08	1	1.23	0	0	1	1.23
		2008-09	1	0.36	0	0	1	0.36
	TOTAL		2	1.59	0	0	2	1.59
23	GRAM PANCHAYAT (NORTH)	2007-08	1	0.49	1	0.49	0	0
		2008-09	1	0.16	1	0.16	0	0
	TOTAL		2	0.65	2	0.65	0	0
24	GRAM PANCHAYAT (SOUTH)	2007-08	1	1.09	0	0	1	1.09
		2008-09	1	0.31	0	0	1	0.31
	TOTAL		2	1.4	0	0	2	1.4
	PLAN 2408							
25	ZILLA PANCHAYAT (EAST)	2007-08	1	0.3	1	0.3	0	0
	TOTAL		1	0.3	1	0.3	0	0
26	ZILLA PANCHAYAT (WEST)	2007-08	1	0.2	0	0	1	0.2
	TOTAL		1	0.2	0	0	1	0.2
27	GRAM PANCHAYAT (NORTH)	2007-08	1	0.3	1	0.3	0	0
	TOTAL		1	0.3	1	0.3	0	0
28	GRAM PANCHAYAT (SOUTH)	2007-08	1	0.4	0	0	1	0.4
	TOTAL		1	0.4	0	0	1	0.4
	PLAN 2415							
29	ZILLA PANCHAYAT (EAST)	2007-08	1	0.025	1	0.025	0	0
	TOTAL		1	0.025	1	0.025	0	0
30	ZILLA PANCHAYAT (WEST)	2007-08	1	0.025	0	0	1	0.025
	TOTAL		1	0.025	0	0	1	0.025
31	ZILLA PANCHAYAT (NORTH)	2007-08	1	0.015	1	0.015	0	0
	TOTAL		1	0.015	1	0.015	0	0
32	ZILLA PANCHAYAT (SOUTH)	2007-08	1	0.025	0	0	1	0.025
	TOTAL		1	0.025	0	0	1	0.025
33	GRAM PANCHAYAT (EAST)	2007-08	1	0.6	0	0	1	0.6
	TOTAL		1	0.6	0	0	1	0.6
34	GRAM PANCHAYAT (WEST)	2007-08	1	0.6	0	0	1	0.6
	TOTAL		1	0.6	0	0	1	0.6
35	GRAM PANCHAYAT (NORTH)	2007-08	1	0.3	1	0.3	0	0
	TOTAL		1	0.3	1	0.3	0	0
36	GRAM PANCHAYAT (SOUTH)	2007-08	1	0.6	0	0	1	0.6
	TOTAL		1	0.6	0	0	1	0.6
X	IPR							
1	AVP PLAN	2008-09	1	1.5	1	1.5	0	0
	TOTAL		1	1.5	1	1.5	0	0
XI	HRDD							
1	TASHI NAMGYAL ACADEMY	2008-09	1	30.32	1	30.32	0	0
	TOTAL		1	30.32	1	30.32	0	0
2	PNGSSS	2008-09	1	41.19	1	41.19	0	0
	TOTAL		1	41.19	1	41.19	0	0
3	TATHANGCHEN SS	2008-09	1	2.75	1	2.75	0	0
	TOTAL		1	2.75	1	2.75	0	0
4	ST. XAVIER'S, PAKYON G	2008-09	1	0.65	1	0.65	0	0
	TOTAL		1	0.65	1	0.65	0	0
5	JMIH (NAB, NAMCHI)	2008-09	1	5	1	5	0	0
	TOTAL		1	5	1	5	0	0
6	SANSKRIT PATHSHALAS	2008-09	1	2.9	0	0	1	2.9
	TOTAL		1	2.9	0	0	1	2.9
7	STATE RECOGNISED LANGUAGES	2008-09	1	5.5	1	5.5	0	0
	TOTAL		1	5.5	1	5.5	0	0
XII	AHVS							
1	ZILLA PANCHAYAT, EAST	2008-09	1	1.39	0	0	1	1.39
	TOTAL		1	1.39	0	0	1	1.39

Sl. No.	Department	Year of payment of grant	Total grants paid		Utilisation certificates			
			Number	Amount	Received		Outstanding	
					Number	Amount	Number	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
2	ZILLA PANCHAYAT, NORTH	2008-09	1	0.6	0	0	1	0.6
	TOTAL		1	0.6	0	0	1	0.6
3	DDO, SOUTH	2008-09	1	3.98	0	0	1	3.98
	TOTAL		1	3.98	0	0	1	3.98
4	DDO, EAST	2008-09	1	2.31	0	0	1	2.31
	TOTAL		1	2.31	0	0	1	2.31
5	DDO, WEST	2008-09	1	4.28	0	0	1	4.28
	TOTAL		1	4.28	0	0	1	4.28
6	DDO, NORTH	2008-09	1	1.12	0	0	1	1.12
	TOTAL		1	1.12	0	0	1	1.12
XIII	HORTICULTURE							
1	DDO(E/W/N/S)	2007-08	5	83.39	2	17.84	3	65.55
		2008-09	4	64.19	1	8.27	3	55.92
	TOTAL		9	147.58	3	26.11	6	121.47
2	SACHIVA (E/W/N/S)	2005-06	4	4	1	1	3	3
		2006-07	6	8.25	1	0.75	5	7.5
		2007-08	3	23.42	1	8.2	2	15.22
		2008-09	4	28.08	1	7.02	3	21.06
	TOTAL		17	63.75	4	16.97	13	46.78
XIV	CO-OPERATION							
		1998-99	25	51.65	16	50.24	9	1.41
		99-2000	212	25.75	85	19.45	127	6.3
		2000-01	349	531.1	292	512.84	57	18.26
		2001-02	136	448.95	122	445.45	14	3.5
		2002-03	300	128.04	211	114.84	89	13.2
		2003-04	20	54.42	16	52.41	4	2.01
		2004-05	134	334.72	129	330.42	5	4.3
		2005-06	115	133.36	102	110.06	13	23.3
		2006-07	364	211.26	301	176.06	63	35.2
		2007-08	216	194.27	144	133.16	72	61.11
		2008-09	107	191.6	19	7.12	88	184.48
	TOTAL		1978	2305.12	1437	1952.05	541	353.07
XV	IRRIGATION AND FC							
		2008-09	10	27.71	1	2.35	9	25.36
	TOTAL		10	27.71	1	2.35	9	25.36
		2008-09	8	3	1	0.27	7	2.73
	TOTAL		8	3	1	0.27	7	2.73
		2008-09	8	80	1	7.22	7	72.78
	TOTAL		8	80	1	7.22	7	72.78
	GRAND TOTAL		2340	6175.262	1627	4787.569	713	1387.693

Appendix 3.2

(Reference: Paragraph 3.2; Page 46)

Statement showing names of Bodies and Authorities, the accounts of which had not been received

Sr. No.	Name of the Body/Authority	Year for which accounts had not been received	Grants received (Rupees in lakh)
Department			
1	State Leprosy society	2007-08	Not furnished
2	Council for Science & Technology	2007-08	Not furnished
3	Sikkim Institute of Tibetology	2006-07, 2007-08	Not furnished
4	SRDA	2007-08	Not furnished
5	Inst of Hotel Mgmt	2007-08	Not furnished
6	SUDA	2006-07, 2007-08	Not furnished
7	DLO Geyzing	2007-08	Not furnished
8	Sikkim Renewal Energy Dev Agency (SREDA)	2007-08	Not furnished
9	District Leprosy Officer. East, Gangtok	2007-08	Not furnished
10	DLO North Mangan	2007-08	Not furnished
11	Sikkim State Aids Control Society	2007-08	Not furnished
12	Small Farmers AgriBusiness Consortium	2007-08	Not furnished
13	TNA	2006-07, 2007-08	Not furnished
14	PNGS	2006-07,2007-08	Not furnished
15	State commission for women	2007-08	Not furnished
16	State Health & Family Welfare Society	2005-06, 2006-07, 2007-08	Not furnished
17	Rajya Sainik Board	2006-07, 2007-08	Not furnished
18	Prevention and control Of Blindness	2007-08	Not furnished
19	State Illness Assistance Fund Association	2001-02 to 2007-08	Not furnished

Appendix 3.3

(Reference: Paragraph 3.3; Page 46)

Statement showing the delay in submission of Accounts and Separate Audit Reports

Sl. No.	Name of Body	Period of entrustment	Year up to which accounts were rendered	Period up to which Separate Audit Report is issued	Placement of SAR in the Legislature	Delay in submission of accounts	Period of delay
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Sikkim Mining Corporation	2006-07 to 2010-11	2006-07	2006-07	2003-04 30.7.2009	2004-05 July 2006	3 months
					2004-05 30.7.2009	2005-06 August 2007	4 months
					2005-06 30.7.2009	2006-07 August 2007	--
					2006-07 30.7.2009		
2	State Trading Corporation of Sikkim	2006-07 to 2010-11	2007-08	2003-04	2002-03 30.7.2009	2004-05 March 2009	3 years
					2003-04 30.7.2009	2005-06 March 2009	
						2006-07 March 2009	1 year --
						2007-08 March 2009	
3	State Bank of Sikkim	2003-04 to 2007-08*	2005-06	2004-05	2002-03	2004-05 August 2005	--
					29.3.07	2005-06 August 2007	4 months
4	SLSA	19(2)	2007-08	2006-07	2004-05 14.12.06	2006-07 March 2008	--
						2007-08 March 2009	--
5	Sikkim Housing Dev.Board	2005-06 to 2009-10	2006-07	NA	NA	2004-05 June 2009	3 years 1 month
						2005-06 June 2009	2 years 1 month
						2006-07 June 2009	1 year 1 month
6	Sikkim Milk Union	2003-04 to 2007-08	2007-08	NA	NA	2007-08 February 2009	--
7	SIMFED	2005-06 to 2009-10	2006-07	NA	NA	2006-07 August 2008	4 months
8	Sikkim Khadi and Village Industries Board	2005-06 to 2009-10	2005-06	NA	NA	2005-06 May 2009	2 years 2 months

*Letter to Secretary, Finance was written two times for further extension of entrustment, but no response received till date.

Appendix 3.4

(Reference: Paragraph 3.4; Page 47)

Statement of finalisation of Accounts and the Government Investment in Departmentally managed Commercial and Quasi-Commercial Undertakings

Sl. No.	Name of the Undertaking	Accounts finalised up to	Investment as per the last accounts finalized (Rs in crore)	Remarks/Reasons for delay in preparation of Accounts
1	Government Fruit Preservation Factory	2006-07	1.37	The Accounts for 2007-08 received but yet to be audited.
2	Temi Tea Estate	2006-07	7.65	Delay in presentation of Accounts not on record.

Appendix 3.5

(Reference: Paragraph 3.5; Page 48)

Department wise/duration wise break-up of the cases of misappropriation, defalcation etc.

(Cases where final action was pending at the end of 31 March 2009)

Sl. No.	Name of the Department	Up to 5 years	5 to 10 years	10 to 15 years	15 to 20 years	20 to 25 years	25 years to more	Total No. of cases.
1	FINANCE, REVENUE AND EXPENDITURE	1 (0.26)	0	0	0	0	0	1 (0.26)
2	FOOD & CIVIL SUPPLIES AND CONSUMER AFFAIRS	2 (5.22)	1 (42.63)	1 (12.54)	0	0	0	4 (60.39)
3	SPORTS AND YOUTH AFFAIRS	1 (15)	0	0	0	0	0	1 (15)
4	TRANSPORT (SNT)	2* (34.48)	1 (134)	0	0	0	0	3* (168.48)

(Figures in bracket indicate rupees in lakh)

** in one case amount not ascertained*

Appendix 3.6

(Reference: Paragraph 3.5; Page 48)

Department/category wise details in respect of cases of loss to Government due to theft, misappropriation/loss of Government material

Name of Department	Theft cases		Misappropriation/ Loss of Government material		Total	
	Number of cases	Amount (Rs. in lakh)	Number of cases	Amount (Rs. in lakh)	Number of cases	Amount (Rs. in lakh)
FINANCE, REVENUE AND EXPENDITURE	Nil	Nil	1	0.26	1	0.26
FOOD & CIVIL SUPPLIES AND CONSUMER AFFAIRS	Nil	Nil	4	60.39	4	60.39
SPORTS AND YOUTH AFFAIRS	Nil	Nil	1	15	1	15
TRANSPORT (SNT)	Nil	Nil	3*	168.48	3*	168.48