

APPENDICES



Appendix - 1.1

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 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 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 disbursement 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.

Appendix - 1.1

Part-B

Layout of Finance Accounts

(Reference: Page 1)

The new format of Finance Accounts introduced from the year 2009-10, has been divided into two Volumes – Volume I and II. Volume I represents the financial statements of the Government in summarised form while Volume II represents detailed financial statement. The layout of the Finance Accounts is chalked out in the following manner:

<i>Layout</i>	
<i>VOLUME 1</i>	
<i>Statement 1</i>	Statement of Financial Position
<i>Statement 2</i>	Statement of Receipts and Disbursements
<i>Statement 3</i>	Statement of Receipts (Consolidated Fund)
<i>Statement 4</i>	Statement of Expenditure (Consolidated Fund) By Function and Nature Notes to Accounts Appendix I: Cash Balances Investment of Cash Balances
<i>VOLUME 2</i>	
<i>PART I</i>	
<i>Statement 5</i>	Statement of Progressive Capital expenditure
<i>Statement 6</i>	Statement of Borrowings and other Liabilities
<i>Statement 7</i>	Statement of Loans and Advances given by the Government
<i>Statement 8</i>	Statement of Grants-in-aid given by the Government
<i>Statement 9</i>	Statement of Guarantees given by the Government
<i>Statement 10</i>	Statement of Voted and Charged Expenditure
<i>PART II</i>	
<i>Statement 11</i>	Detailed Statement of Revenue and Capital Receipts by minor heads
<i>Statement 12</i>	Detailed Statement of Revenue Expenditure by minor heads
<i>Statement 13</i>	Detailed Statement of Capital Expenditure by minor heads
<i>Statement 14</i>	Detailed Statement of Investments of the Government
<i>Statement 15</i>	Detailed Statement of Borrowings and other Liabilities
<i>Statement 16</i>	Detailed Statement on Loans and Advances given by the Government
<i>Statement 17</i>	Detailed Statement on Sources and Application of funds for expenditure (other than revenue account to end of 2009-10)
<i>Statement 18</i>	Detailed Statement on Contingency Fund and other Public Account transactions
<i>Statement 19</i>	Detailed Statement on Investments of earmarked funds
<i>Part III: Appendices</i>	
<i>II</i>	Comparative Expenditure on Salary
<i>III</i>	Comparative Expenditure on Subsidy
<i>IV</i>	Grants-in-aid (Scheme wise and Institution wise)
<i>V</i>	Externally Aided Projects
<i>VI</i>	Plan Scheme expenditure (Central and State Plan Schemes)
<i>VII</i>	Direct transfer of funds to implementing agencies
<i>VIII</i>	Summary of Balances
<i>IX</i>	Financial results of Irrigation Schemes
<i>X</i>	Incomplete Works
<i>XI</i>	Maintenance expenditure with segregation of salary and non-salary portion

Appendix - 1.1

Part-C

Methodology Adopted for the Assessment of Fiscal Position

(Reference: Page 2)

The norms/Ceilings prescribed by the TFC for selected fiscal variable along with its projections for a set of fiscal aggregates 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 mobilisation 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 definitions of some of the selected terms used in assessing the trends and pattern of fiscal aggregates are given below:

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

Term	Basis for calculation
Buoyancy of a parameter	Rate of Growth of the parameter ÷ GSDP Growth
Buoyancy of a parameter (X) with respect to another parameter	Rate of Growth of the parameter (X) ÷ Rate of Growth of the parameter (Y)
Rate of Growth (ROG)	$\{(Current\ year\ Amount \div Previous\ year\ Amount) \textit{ minus } 1\} * 100$
Average	Trend of growth over a period of 5 years
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)	$Interest\ payment / [(amount\ of\ previous\ year's\ Fiscal\ Liabilities + current\ year's\ Fiscal\ Liabilities)/2] * 100$
Interest spread	GSDP growth – Weighted Interest rates
Quantum spread	Debt stock * Interest Spread/100
Interest received as <i>per cent</i> to loans outstanding	$Interest\ received / [(opening\ balance + closing\ balance\ of\ loans\ and\ advances)/2] * 100$
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 <i>minus</i> plan grants and non-plan revenue expenditure excluding debits under 2048 – Appropriation for reduction or avoidance of debt.
Compound Annual Growth Rate (CAGR)	The compound annual growth rate is calculated by taking the n^{th} root of the total percentage growth rate, where n is the number of years in the period being considered. $CAGR = [Ending\ Value/Beginning\ Value]^{(1/no.\ of\ years)} - 1$

Appendix - 1.1

Part-D

(Reference: Page 1)

Sl. No.	Particulars	Figures		
A State Profile				
1.	Area	7,096 Sq. Km		
2.	Population			
	a) As per 2001 census	5.40 lakh		
	b) 2009-10	6.00 lakh		
3.	Density of Population (2001) (All India Average = 325 persons per sq km)	76 persons per sq km		
4.	Population below poverty line (1999-2000) [^] (All India Average = 26.10%)	36.55%		
5.	Literacy (2001) (All India Average = 64.8%)	69.68 %		
6.	Infant Mortality (per 1,000 live births) (All India Average = 53 per 1,000 live births)	33		
7.	Sex ratio (All India - Female per 1,000 males= 933)	875		
8.	Gross State Domestic Product (GSDP) 2009-10	₹ 2,962.90 crore		
9.	GSDP CAGR* (2000-01 to 2008-09)	13.43%		
10.	Per capita GSDP CAGR (2000-01 to 2008-09)	10.54%		
11.	Per capita income of the State	₹ 43,535		
B. Financial Data				
	CAGR* of	Figure (in per cent)		
		(2000-01 to 2008-09)	2000-01 to 2009-10	
		NE States	Sikkim	Sikkim
	Revenue Receipts	14.87	9.31	11.75
	Own Tax Revenue	15.15	14.94	16.62
	Non Tax Revenue	17.53	0.14	4.97
	Total Expenditure	11.80	10.22	11.89
	Capital Expenditure	19.67	19.12	17.58
	Revenue Expenditure on Education	7.69	12.17	15.26
	Revenue Expenditure on Health	11.29	12.65	16.04
	Salary and Wages	7.26#	7.00#	15.16@
	Pension	11.03	15.90	23.91

*Compound Annual Growth Rate (Calculated on the basis of information made available by the respective State AGs).

Source: BPL – Planning Commission & NSSO data, Life Expectancy at Birth – Office of the Registrar General of India, Ministry of Home Affairs and Economic Survey 2009-10, Infant Mortality Rate – SRS Bulletin (October 2009).

[^]The level of poverty is being determined on different measures and the data furnished by Planning Commission & NSSO is one such indicator.

#CAGR for 2003-04 to 2008-09

@CAGR for 2003-04 to 2009-10

Appendix - 1.2

Time series data on the State Government finances

(Reference: Paragraph 1.4, Page 11)

₹ in crore)

	2004-2005	2005-2006	2006-2007	2007-2008	2008-09	2009-10
Part A. Receipts						
<i>1. Revenue Receipts</i>	1,011.29	1,088.20	1,203.25	1,497.71	1,758.20	2,345.37
(i) Tax Revenue	116.95 (6.18)	147.23 (13.52)	173.18 (14.39)	197.85 (13.21)	199.19 (11.33)	223.65 (9.54)
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)	121.07 (54.13)
State Excise	32.69 (27.95)	32.96 (22.39)	33.31 (19.23)	37.94 (19.18)	46.47 (23.33)	57.27 (25.61)
Taxes on Vehicles	3.24 (2.77)	4.24 (2.88)	5.95 (3.44)	6.22 (3.14)	6.94 (3.48)	7.88 (3.52)
Stamps and Registration fees	1.43 (1.22)	2.27 (1.54)	2.52 (1.46)	4.26 (2.15)	4.35 (2.18)	4.48 (2.00)
Land Revenue	0.44 (0.37)	0.61 (0.41)	0.78 (0.45)	2.75 (1.39)	1.95 (0.98)	2.71 (1.21)
Taxes on Income other than Corporation Tax	29.09 (24.87)	47.82 (32.49)	46.52 (26.86)	49.10 (24.82)	16.16 (8.11)	2.84 (1.26)
Other Taxes	1.88 (1.61)	2.68 (1.81)	9.44 (5.45)	16.26 (8.22)	22.18 (11.14)	27.40 (12.25)
(ii) Non Tax Revenue	111.36	113.94	171.75	212.03	292.26	447.42
(iii) State's share of Union taxes and duties	107.35	182.13	222.78	345.12	364.20	374.68
(iv) Grants in aid from Government of India	675.63	644.90	635.54	742.71	902.55	1299.62
<i>2. Miscellaneous Capital Receipts</i>	--	--	--	--	-	-
<i>3. Recoveries of Loans and Advances</i>	(-) 0.24	0.14	0.78	0.38	0.38	0.30
<i>4. Total Revenue and Non debt capital receipts (1+2+3)</i>	1,011.05	1,088.34	1,204.03	1,498.09	1,758.58	2345.67
<i>5. Public Debt Receipts</i>	192.99 (16)	145.06 (12)	142.74 (11)	279.64 (16)	337.46 (16)	392.11 (14.32)
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	391.86 (99.94)
Net transactions under Ways and Means Advances and Overdrafts	-	-	-	-	-	-
Loans and Advances from Government of India	82.67 (42.84)	22.99 (15.85)	10.52 (7.37)	5.56	0.45	0.25 (0.06)
<i>6. Total Receipts in the Consolidated Fund (4+5)</i>	1204.04	1,233.40	1,346.77	1,777.73	2,096.04	2,737.78
<i>7. Contingency Fund Receipts</i>	0.5	-	0.1	-	-	-
<i>8. Public Account Receipts</i>	1,415.38	1,456.53	1,705.54	1,899.53	2,414.37	2967.70
<i>9. Total Receipts of the State (6+7+8)</i>	2,619.92	2,689.93	3,052.41	4,327.09	4,510.41	5705.48
Part B. Expenditure/Disbursement						
<i>10. Revenue Expenditure</i>	842.38	891.44	974.27	1146.87	1380.55	1829.02
Plan	238.02	294.20	336.65	419.79	517.73	572.68

Non Plan	604.36	597.24	637.62	727.08	862.82	1256.34
General Services (including interest payments)	259.52 (30.81)	287.27 (32.23)	334.83 (34.47)	388.06	446.15 (32.32)	657.61
Social Services	306.64	337.78	355.81	438.23	540.24	691.28
Economic Services	276.22	266.39	283.63	320.58	394.15	480.13
Grants-in-aid and contributions	22.55	34.56	31.98	26.74	113.01	187.46
11. Capital Expenditure	353.54	345.73	326.42	415.47	611.78	648.53
Plan	353.54	345.73	326.42	415.47	611.78	648.53
Non Plan	--	--	--	--	-	-
General Services	16.49	17.37	21.06	39.28	77.13	88.87
Social Services	131.64	108.97	119.31	135.41	190.54	220.64
Economic Services	205.41	219.39	186.05	240.78	344.11	339.02
12. Disbursement of Loans and Advances	0.68	--	0.20	--	0.25	36.98
13. Total (10+11+12)	1,196.60	1,237.17	1,300.89	1,562.34	1,992.58	2,514.53
14. Repayments of Public Debt	83.72	32.40	39.03	55.57	76.28	86.29
Internal Debt (excluding Ways and Means Advances and Overdrafts)	43.65	20.35	25.76	40.91	60.13	67.55
Net transactions under Ways and Means Advances and Overdraft	-	-	-	-	-	-
Loans and Advances from Government of India	40.07	12.05	13.27	14.66	16.15	18.74
15. Appropriation to Contingency Fund	-	-	-	-	-	-
16. Gross Expenditure on Lotteries	881.11	876.16	913.29	1201.71	913.05	909.02
17. Total disbursement out of Consolidated Fund (13+14+15+16)	2,161.43	2,145.73	2,253.21	2,819.62	2,981.91	3,509.84
18. Contingency Fund disbursements	0	0	0	0	0	0
19. Public Account disbursements	1,244.64	1,470.09	1,662.92	1,789.75	2,305.07	2,784.90
20. Total disbursement by the State (17+18+19)	3,406.07	3,615.82	3,916.13	4,609.37	5,286.98	6,294.74
Part C. Deficits						
21. Revenue Deficit (-)/Revenue Surplus (+) (1-10)	168.91	196.76	228.98	350.84	377.65	516.35
22. Fiscal Deficit (-)/Fiscal Surplus (+) (4-13)	-185.55	-148.83	-96.86	-64.25	-234.00	-168.86
23. Primary Deficit (22-24)	-86.36	-46.23	18.41	-53.49	-91.36	-14.43
Part D. Other data						
24. Interest Payments (included in revenue expenditure)	99.19	102.60	115.27	117.74	142.64	154.43
25. Financial Assistance to local bodies etc.	22.55	34.56	31.98	15.13	11.53	21.06
26. Ways and Means Advances/Overdraft availed (days)	-	--	--	--	-	-
27. Interest on Ways and Means Advances/ Overdraft	-	--	--	--	-	-
28 Gross State Domestic Product (GSDP)	1,602.17	1,830.00	2,038.54	2,297.86	2,612.10	2,962.90

29. Outstanding Fiscal liabilities (year end)	1,107.07	1,350.87	1,483.99	1,795.82	2,155.70	2,625.87
30. Outstanding guarantees (year end) (including interest)	82.47	84.47	84.40	75.00	75.00	77.58
31. Maximum amount guaranteed (year end)	88.10	84.47	84.47	84.40	75.00	75.00
32. Number of incomplete projects	60.00	149.00	105.00	61.00	144.00	142.00
33. Capital blocked in incomplete projects	222.84	313.16	136.74	285.97	681.40	586.67
Part E: Fiscal Health Indicators						
I Resource Mobilisation						
Revenue Receipts/GSDP	0.63	0.59	0.59	0.65	0.67	0.80
Own Tax Revenue/GSDP	0.07	0.08	0.08	0.09	0.08	0.08
Own Non-Tax Revenue/GSDP	0.07	0.06	0.08	0.09	0.11	0.15
State's share in Central taxes and Duties/GSDP	0.07	0.10	0.11	0.15	0.14	0.13
Grants-in Aid	0.42	0.35	0.31	0.32	0.35	0.44
II Expenditure Management						
Total Expenditure/GSDP	0.75	0.68	0.64	0.68	0.76	0.85
Total Expenditure/Revenue Receipts	1.18	1.14	1.08	1.04	1.13	1.07
Revenue Expenditure/Total Expenditure	0.70	0.72	0.75	0.73	0.69	0.73
Expenditure on Social Services/Total Expenditure	0.37	0.36	0.37	0.37	0.37	0.36
Expenditure on Economic Services/Total Expenditure	0.40	0.39	0.36	0.36	0.37	0.33
Capital Expenditure/Total Expenditure	0.30	0.28	0.25	0.27	0.31	0.26
Capital Expenditure on Social and Economic Services/Total Expenditure.	0.28	0.27	0.23	0.24	0.27	0.22
III Management of Fiscal Imbalances						
Revenue deficit (surplus)/GSDP	0.11	0.11	0.11	0.15	0.14	0.18
Fiscal deficit/GSDP	-0.12	-0.08	-0.05	-0.03	-0.09	-0.06
Primary Deficit (surplus) /GSDP	-0.05	-0.03	0.01	-0.02	-0.03	0
Revenue Deficit/Fiscal Deficit	-0.91	-1.32	-2.36	-5.46	-1.61	-3.06
IV Management of Fiscal Liabilities						
Fiscal Liabilities/GSDP	0.69	0.74	0.73	0.78	0.83	0.89
Fiscal Liabilities/RR	1.09	1.24	1.23	1.20	1.23	1.12
V Other Fiscal Health Indicators						
Return on Investment	0.92	1.14	0.76	0.68	1.31	0.46
Balance from Current Revenue (<i>Rupees in crore</i>)	(-)101.78	15.77	6.08	126.66	71.17	169.80
Financial Assets/Liabilities	1.13	2.01	2.07	2.08	2.07	2.11

Appendix - 1.3

Abstract of Receipts and Disbursements for the year 2009-10

(Reference: Paragraphs 1.1 and 1.8, Page 2 and 34)

(₹ in crore)

Receipts				Disbursements					
2008-09			2009-10	2008-09		Non-Plan	Plan	Total	2009-10
	Section A: Revenue								
1,758.19	I-Revenue Receipts		2,345.37	1,380.55	I- Revenue expenditure				1,829.02
	Tax revenue	223.65			General services	651.11	6.51	657.62	
	Non-tax revenue	447.42			Social Services	410.86	280.42	691.28	
	State's share of Union Taxes	374.68			Education, Sports, Art and Culture	271.21	137.47	408.68	
	Non-Plan Grants	28.79			Health and Family Welfare	74.69	46.41	121.10	
	Grants for State Plan Schemes	1026.19			Water Supply, Sanitation, Housing and Urban Development	20.42	46.04	66.48	
	Grants for Central and Centrally Sponsored Plan Schemes	191.77			Information and Broadcasting	3.27	4.40	7.67	
	Grants for Special Plan Schemes (North Eastern Council)	52.87			Welfare of Scheduled Caste, Scheduled tribes and Other Backward Classes	3.71	13.44	17.15	
					Labour and Labour Welfare	1.80	1.61	3.41	
					Social Welfare and Nutrition	25.42	31.03	56.45	
					Others	10.34	0	10.34	
					Economic Services			0	
					Agriculture and Allied Activities	98.00	92.37	190.37	
					Rural Development	6.79	41.27	48.06	
					Special Areas Programmes		0.44	0.44	
					Irrigation and Flood Control	2.28	34.38	36.66	
					Energy	34.29	26.07	60.36	
					Industry and Minerals	9.28	14.22	23.50	
					Transport	68.07	18.16	86.23	
					Science Technology and Environment	0	3.24	3.24	
					General Economic Services	6.27	25.00	31.27	
0	II-Revenue deficit carried over to Section-B	-		377.64	II-Revenue surplus carried over to Section-B				516.35
1,758.19			2,345.37	1,758.19					2,345.37

	Section-B								
571.77	III-Opening Cash balance including Permanent Advances and Cash Balance Investment		708.24	611.78	III-Capital Outlay				648.53
	IV Miscellaneous Capital receipts		--		<i>General services</i>		88.87	88.87	
					<i>Social Services</i>		220.64	220.64	
					Education, Sports, Art and Culture		27.48		
					Health and Family Welfare		3.43		
					Water Supply, Sanitation, Housing and Urban Development		181.24		
					Welfare of Scheduled Caste, Scheduled tribes and Other Backward Classes		1.42		
					Social Welfare		6.07		
					Others		0		
					<i>Economic Services</i>		339.02	339.02	
					Agriculture and Allied Activities		14.65		
					Rural Development		33.93		
					Special Areas Programmes		11.79		
					Irrigation and Flood control		3.41		
					Energy		72.04		
					Industry and Minerals		5.12		
					Transport		147.68		
					Science and Environment		1.12		
					General Economic Services		49.28		
0.38	V-Recoveries of Loans and Advances		0.30	0.25	IV-Loans and Advances disbursements				36.98
	From Power Projects				To Government Servants				
	From Government Servants and	0.30			To Others				
	From Others				V -Revenue deficit brought down				
377.64	VI-Revenue surplus brought down		516.35						
337.46	VII-Public debt receipts		392.11	76.28	VI-Repayment of Public Debt				86.29
	External debt				External debt				
	Internal debt other than ways and means Advances and overdraft	391.86			Internal debt other than Ways and Means Advances and Overdraft	67.55			

	Net transaction under Ways and Means Advances including over draft				Net transaction under Ways and Means Advances including overdraft				
	Loans and Advances from Central Government	0.25			Repayment of Loans and Advances to Central Government	18.74			
	VIII-Amount transferred to Contingency Fund				VII-Expenditure from Contingency Fund				
2,414.37	IX-Public Account Receipts		2,967.71	2,305.10	VIII-Public Account disbursements				2,784.90
	Small Savings and Provident fund	107.84			Small Savings and Provident Funds	62.26			
	Reserve funds	44.99			Reserve Funds	36.12			
	Suspense and Miscellaneous	1,925.55			Suspense and Miscellaneous	1,821.90			
	Remittance	844.29			Remittances	829.48			
	Deposits and Advances	45.04			Deposits and Advances	35.14			
				708.24	IX- Cash balance at the end				
					Cash in Treasuries and Local Remittances				1,028.01
					Deposits with Reserve Bank				
					Departmental Cash Balance including permanent Advances				
					Cash Balance Investment				
3,701.62	Total		4584.71	3,701.62	Total				4,584.71

Appendix - 1.3 (Continued)

Summarised financial position of the Government of Sikkim as on 31 March 2010

(Reference: Paragraphs 1.1 and 1.8, Page 2 and 34)

(₹ in crore)

Part B			
As on 31.03.2009	Liabilities		As on 31.03.2010
1185.74	Internal Debt -		1,510.05
989.64	Market Loans bearing interest	1,266.64	
86.16	Market Loans not bearing interest		
109.94	Loans from Life Insurance Corporation of India	90.94	
	Loans from other Institutions	152.47	
	Overdrafts from Reserve Bank of India		
300.11	Loans and Advances from Central Government -		281.63
3.28	Pre 1984-85 Loans	2.72	
89.73	Non-Plan Loans	86.66	
184.33	Loans for State Plan Schemes	170.55	
3.30	Loans for Central Plan Schemes & Special Schemes	3.17	
19.47	Loans for Centrally Sponsored Plan Schemes	18.53	
1	Contingency Fund		1
366.19	Small Savings, Provident Funds, etc.		411.76
55.49	Deposits		65.39
142.50	Reserve Funds		151.37
2,358.72	Surplus on Government Accounts		2875.05
1,981.08	Last year balance	2358.70 ¹	
377.64	Add Revenue Surplus	516.35	
152.11	Remittance Balances		166.93
4,561.86	Total		5463.18
	Assets		
3,919.15	Gross Capital Outlay on Fixed Assets -		4567.68
85.59	Investments in shares of Companies, Corporations, etc.	89.31	
3,833.56	Other Capital Outlay	4478.37	
5	Loans and Advances -		41.68
-	Loans for Power Projects	35	
4.50	Other Development Loans	6.18	
0.50	Loans to Government servants and Miscellaneous loans	0.50	
	Reserve Fund Investments		
1.03	Advances		1.03
-71.57	Suspense and Miscellaneous Balances		-175.22
708.24	Cash -		1028.01
95.68	Deposits with other Bank	20.40	
	Cash in Treasuries and Local Remittances	94.60	
	Deposits with Reserve Bank	0	
0.20	Departmental Cash Balance	0.15	
0.39	Permanent Advances	0.39	
495.00	Cash Balance Investments	785.00	
116.97	Earmarked funds Investment	127.47	
4,561.86	Total		5463.18

¹ ₹ 0.02 crore deduct to adjust with Finance account

Appendix - 1.4

Statement showing the funds transferred to the State Implementing Agencies under Programmes / Schemes outside the State budget during 2009-10

(Reference: Paragraph 1.3.2, Page 9)

(₹ in lakh)

Sl. No.	Name of the Agency/ Organisation	Name of the Scheme	Total Fund released by GOI during 2009-10	Fund received during 2009-10	Fund not received	Closing balance as on 31-03-2010
1.	Forest, Environment & Wildlife Management Department Do(State Environment Agency)	Environment Information Education and Awareness	3.57	2.99		0.58
2.	Do(State Environment Agency)	do	0.32	0.32		0
3.	Forest, Environment & Wildlife Management Department	do	6.01	6.51		0.01
4.	Do(Khangchendzonga National Park Forest Dev. Agency)	National Afforestation Programme	35.51	35.51		0
5.	Do(North Sikkim Forest Dev. Agency)	do	46.45	46.45		0.00058
6.	Do(North & East Wildlife Forest Dev. Agency)	do	36.97	0		-
7.	do(North Sikkim Forest Dev. Agency)	do	90.33	90.33		0.12
8.	do(West Sikkim Forest Dev. Agency)	do	77	77		22.59
9.	do(East Sikkim Forest Dev. Agency)	do	90	90		30.12
10.	do(South Sikkim Forest Dev. Agency)	do	125	125		1
11.	do(Khangchendzonga National Park Forest Dev. Agency)	do	135	135		0
12.	do(North & East Wildlife Forest Dev. Agency)	do	140	140		Not furnished
13.	do(South & West Wildlife Forest Dev. Agency)	do	110	110		0.16
14.	Do(State Pollution Control Board- Sikkim)	National River Conservation Plan (NRCP)	144	144		0.99
15.	Tourism(Sikkim Tourism Dev. Corpn.)	Domestic Promotion and Publicity including Hospitality	4	4		4
16.	Tourism(Sikkim Tourism Dev. Corpn.)	Computerisation and IT	4.21	4.21		4.21

17.	Sikkim Tourism Development Corporation	Domestic Promotion and Publicity including Hospitality	4	4		4
18.	do	do	0.8	0.8		0.8
19.	do	do	1	1		1
20.	do	do	0.8	0.8		0.8
21.	do	do	7.45	7.45		7.45
22.	do	do	5	5		5
23.	do	do	1.2	1.2		1.2
24.	Agriculture	SAMETI	75	75		231.65
25.	Animal Husbandry & Veterinary Services(North District Milk Producers Co-operative Union Ltd., Mangan, North Sikkim)	Intensive Diary Development Programme	64.76	0		-
26.	Animal Husbandry & Veterinary Services(North District Milk Producers Co-operative Union Ltd., Mangan, North Sikkim)	do	65	0		-
27.	Animal Husbandry & Veterinary Services (Sikkim Livestocks Development Board)	National Project for Cattle and Buffala Breeding	77.3	77.3		113.94
28.	Horticulture & Cash Crops Dev. (Sikkim)	Rashtriya Krishi Vikas Yojana	154			
29.	do(Sikkim)	do	228			
30.	do(Sikkim)	do	573			
31.	do(Sikkim)	do	574			
32.	Horticulture & Cash Crops Dev. (Sikkim)	SAMETI	75			
33.	Horticulture & Cash Crops Dev. (National Research Centre for Orchids)	Technology Mission on Horticulture for North Eastern Region including Sikkim	150			
34.	Horticulture & Cash Crops Dev. (National Research Centre for Orchids)	Technology Mission on Horticulture for North Eastern Region including Sikkim	150			
35.	Horticulture & Cash Crops Dev. (National Research Centre for Orchids)	do	100			

36.	Horticulture & Cash Crops Dev.(Small Farmers' Agri-business Consortium(SFAC)	Medicinal Plants	9.5			
37.	Horticulture & Cash Crops Dev.(Small Farmers' Agri-business Consortium(SFAC)	Medicinal Plants	200			
38.	Horticulture & Cash Crops Dev.(Small Farmers' Agri-business Consortium(SFAC)	Medicinal Plants	166.1			
39.	Horticulture & Cash Crops Dev.(Small Farmers' Agri-business Consortium(SFAC)	Research & Dev. Deptt. Of Biotechnology	9.32			
40.	Department of Economics, Statistics, Monitoring & Evaluation	Capacity Development SPI	16	0		
41.	Sikkim Manipal University of Health, Medical and Technological Sciences	Capacity Building and Technical Assistance	5.58	0		
42.	do	Research & Development support Serc	2.25			
43.	do	do	3.5			
44.	do	do	0.31			
45.	do	do	1.14			
46.	do	do	1			
47.	Namgyal Institute of Tibetology	Manpower Development DIT	11.7	11.7		5.67
48.	Namgyal Institute of Tibetology	Promotion & Dissemination of Art & Culture	8	8		0
49.	Namgyal Institute of Tibetology	Promotion & Dissemination of Art & Culture	6	6		0
50.	Sikkim Government College	Res. & Dev. Deptt. Of Biotech	4.68	4.68		3.19
51.	Sikkim Government College	Research & Dev. Deptt. Of Biotechnology	9.32	0		-
52.	Food & Civil Supplies & Consumer Affairs Department	Creating consumer awareness programme & State Consumer Helpline	17.7	17.7		5.7
53.	Sikkim State Aids Control Society	National Aids Control Programme-Phase III	222.29	222.29		51.77

54.	Human Resource Dev. Department	Sarva Siksha Abhiyan	1736	1736		275.95
55.	-do-	RMSA (proposal)	230	230		230
56.	-do-	Sikkim consultancy Centre, a division of West Bengal Consultancy organization Limited , Kolkata.	2	0		
57.	Rural Management Dev. Dept.	MG-NREGA	8857.35	8857.35		2448.36
58.	-do-	PMGSY Programme	2180	7000	-6542	43
59.	-do-	S.G.S.Y	583.53	276.4	307.13	
60.	-do-	DRDA(Admn.)	105.36	79.59	25.77	
61.	-do-	IAY	644.98	644.98		131.84
62.	-do-	State Water and Sanitation Mission Programme	1080	1080		0
63.	RMDD(SREDA)	Information and public awareness programme		4.27		
64.	-do-	Solar Photovoltaic programme		45.89		
65.	-do-	National Biogas & Manure Management Programme		26.12		
66.	-do-	Dist. level Energy Edun . park		5.27		
67.	-do-	Celebratiion of Rajiv Gandhi Ashkay Urja Diwas.		3		
68.	-do-	Dev/Upgradation of Water Mills.		11		
69.	Total (SREDA)=		308.55	95.55	-213	35.9
70.	Health Department, State Health Society	RCH Flexi Pool		635		
71.	-do-	NRHM Additionalities		713.7		
72.	-do-	Immunization		48.75		
73.	-do-	Pulse Polio Programme		23.13		

74.	-do-	National Leprosy Eradication Programme		24.72		
75.	-do-	Integrated Disease Surveillance programme		20.4		
76.	-do-	Revised National TB Control Programme		46		
77.	-do-	National Programme for Prevention and Control of deafness		1.65		
78.	-do-	National Vector Borne Diseases Control Programme		7.8		
79.	-do-	National Programme for Control of Blindness		157.00		
80.	-do-	National Iodine Deficiency Disorder Control Programme		5.3		
81.	-do-	Non Communicable Diseases		30.56		
82.	Total(NRHM)		2574.75	1714.01	860.74	0
83.	Department of Sports and Youth Affairs	Panchayat Yuva Krida Aur Khel Abhiyan(PYKKA)	11.88	11.1	0.78	9.9
84.	Department of Information & Technology	Assistance to 45 CSC's for Internet Connectivity through BSNL.	333.15	0	333.15	
85.	Home Affairs (Police)	Crime & Criminal Tracking Network & System	97.25	84.25	13	84.25
81.	Science and Technology Department	All the schemes Clubbed together.	164.69	164.37	0.32	147.66
82.	SIDICO, Gtk	ASIDE scheme	220	220		
	TOTAL		23178.56	23647.84	5214.11	3902.81

Source: e-lekha portal of the Controller General of Accounts, Ministry of Finance, Government of India and Departmental figures. The information furnished in the Appendix is not fully exhaustive.

Appendix - 1.5

Tax and Non-Tax Revenue collected during 2005-10

(Reference: Paragraph 1.4.2, Page 12)

(₹ in crore)

Sl. No.	Head of Revenue	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	Percentage of increase (+)/ decrease (-) in 2009-10 over 2008-09
	Tax Revenue							
1	Sales tax	48.18	56.65	74.66	81.32	101.14	121.07	(+)19.71
2	Taxes on income other than corporation tax	29.09	47.82	46.71	49.10	16.16	2.84	(-)82.43
3	State excise	32.69	32.96	33.31	37.94	46.47	57.27	(+)23.24
4	Stamps and registration fees	1.43	2.27	2.52	4.26	4.35	4.48	(+)2.99
5	Taxes on vehicles	3.24	4.24	5.95	6.22	6.94	7.88	(+)13.54
6	Other taxes and duties on commodities and services	1.88	2.68	9.25	16.26	22.18	27.40	(+)23.53
7	Land revenue	0.44	0.61	0.78	2.75	1.95	2.71	(+)38.97
	Total	116.95	147.23	173.18	197.85	199.19	223.65	
	Non-Tax Revenue							
1	Interest receipts	8.03	6.31	5.34	15.10	25.94	44.18	(+)70.32
2	Road transport	21.52	13.67	14.86	15.62	17.64	20.29	(+)15.02
3	Plantations	1.63	2.01	1.95	2.10	2.35	1.80	(-)23.40
4	Dividends & profits	0.92	1.14	0.76	0.68	1.31	0.46	(-)64.89
5	Forestry and wild life	7.92	9.97	9.50	10.95	11.26	8.79	(-)21.94
6	Tourism	0.78	0.81	0.87	1.18	2.11	1.62	(-)23.22
7	Crop husbandry	0.31	0.36	0.50	1.64	0.71	0.40	(-)43.66
8	Power	21.41	28.00	58.16	97.66	154.74	285.83	(+)84.72
9	Printing & stationery	1.07	1.65	1.69	1.98	1.50	2.27	(+)51.33
10	Medical and public health	0.98	0.91	0.60	1.14	0.96	1.02	(+)6.25
11	Village & small industries	0.08	0.14	0.10	0.23	0.08	0.09	(+)12.50
12	Public works	2.46	3.09	3.74	4.32	4.97	2.89	(-)41.85
13	Police	4.38	14.14	13.90	14.64	11.68	14.52	(+)24.32
14	Animal husbandry	0.31	0.41	0.39	0.43	0.30	0.32	(+)6.67
15	Industries	0.01	0.19	0.02	0.01	0.25	0.18	(-)28.00
16	State Lotteries#	31.16	22.19	50.01	30.84	43.95	40.90	(-)6.94
17	Others	8.39	8.95	9.36	13.51	12.32	16.67	(+)35.31
18	Contribution and Recoveries towards Pension and Other Retirement Benefits	-	-	-	-	0.19	5.19	(+)2631.58
	Total	111.36	113.94	171.75	212.03	292.26	447.42	

#Net Amount

Appendix - 1.6

Budget estimates and actual

(Reference: Paragraph 1.4.2, Page 12)

(₹ in crore)

Sl. No.	Head of revenue	BE	Actuals	Variations excess (+)/ shortfall(-)	Percentage of variation
A	Tax revenue				
1.	Sales tax(including VAT)	96.50	121.07	24.57	25.46
2.	State excise	47.60	57.27	9.67	20.32
3.	Other taxes and duties on commodities and services	16.62	27.40	10.78	64.86
4.	Taxes on vehicles	7.80	7.88	0.08	1.03
5.	Stamps and registration	3.54	4.48	0.94	26.55
6.	Taxes on income other than corporation tax.	1.67	2.84	1.17	70.06
7.	Land Revenue	3.45	2.71	-0.74	-21.45
	Total	177.18	223.65		
B	Non-tax revenue				
8.	Miscellaneous general services	30.00	41.90	11.90	39.67
9.	Power	165.00	285.83	120.83	73.23
10.	Police	17.90	14.52	-3.38	-18.88
11.	Road transport	15.35	20.29	4.94	32.18
12.	Forestry and wildlife	8.10	8.79	0.69	8.52
13.	Interest receipts	3.08	44.18	41.10	1334.42
14.	Public works	3.65	2.89	-0.76	-20.82
15.	Other administrative services	2.53	4.42	1.89	74.70
17.	Water supply and sanitation	2.60	2.61	0.01	0.38
18.	Public Service Commission	0.00	0	0	
19.	Medical and Public Health	0.55	1.02	0.47	85.45
20.	Tourism	1.30	1.62	0.32	24.62
21.	Dividends and profits	0.75	0.46	-0.29	-38.67
22.	Urban Development	0.94	3.04	2.10	223.40
23.	Education, Sports, Art and Culture	0.85	1.57	0.72	84.71
24.	Contributions and recoveries towards pension	0.02	5.19	5.17	25850.00
25.	Housing	0.36	0.27	-0.09	-25.00
26.	Information and Publicity	0.09	0.20	0.11	122.22
27.	Other Social Services	0.03	0.04	0.01	33.33
28.	Crop Husbandry	0.34	0.40	0.06	17.65
29.	Animal Husbandry	0.45	0.32	-0.13	-28.89
30.	Fisheries	0.02	0.02	0	0.00
31.	Plantations	2.50	1.80	-0.70	-28.00
32.	Food storage and warehousing	0.06	0.08	0.02	33.33
33.	Cooperation	0.00	0.01	0.01	
34.	Other Rural Development Programme	0.10	2.55	2.45	2450.00
35.	Minor Irrigation	0.12	0.36	0.24	200.00
36.	Village and Small Industries	0.25	0.09	-0.16	-64.00
37.	Labour and Employment	0.10	0.25	0.15	150.00
38.	Industries	0.17	0.18	0.01	5.88
40.	Stationery and Printing	1.51	2.27	0.76	50.33
41.	Non-Ferrous, Mining & Metallurgical Industries	0.08	0.13	0.05	44.44
42.	Other Social Security and Welfare Programme.	0.01	0.01	0.00	0.00
43.	Other General Economic Services	0.07	0.11	0.04	57.14
	Total	258.88	447.42		

Appendix - 2.1

Statement of various grants/appropriations where saving was more than ₹ 1 crore each and more than 20 per cent of the total provision

(Reference: Paragraph 2.3.1, Page 56)

(₹ in Crore)

Sl. No.	Grant No	Name of the Grant/Appropriation	Total Grant/Appropriation	Savings	Percentage
(1)	(2)	(3)	(4)	(5)	(6)
1	3	Buildings Capital-voted	70.68	16.68	24
2	7	Human Resources Development Capital-voted	29.89	16.22	54
3	13	Health Care, Human Services and Family Welfare Capital-voted	8.61	5.60	65
4	16	Commerce and Industries Capital-voted	6.05	1.34	22
5	18	Information Technology Revenue-voted	5.72	3.66	64
6	19	Irrigation and Flood Control Revenue - voted	52.08	15.07	29
7	19	Irrigation and Flood Control Capital - voted	5.61	2.20	39
8	22	Land Revenue & Disaster Management Revenue - voted	66.65	27.18	41
9	22	Land Revenue & Disaster Management Capital-voted	73.59	41.62	57
10	28	Personnel, Administrative Reforms, Training, Public Grievances, Career Options Skill Development Chief Minister's Self Employment Schemes Capital-voted	5.15	3.50	68
11	29	Development Planning, Economic Reforms and North Eastern Council Affairs Revenue - voted	24.54	14.96	61
12	31	Energy and Power Capital-voted	144.85	43.90	30
13	34	Roads and Bridges Capital-voted	138.71	63.63	46
14	38	Social Justice, Empowerment and Welfare Revenue - voted	106.97	22.85	21
15	39	Sports and Youth Affairs Capital-voted	3.30	1.74	53
16	40	Tourism Capital-voted	72.95	23.91	33
17	41	Urban Development and Housing Capital-voted	145.88	88.49	61
		TOTAL		392.55	

Appendix - 2.2

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

(Reference: Paragraph 2.3.5, Page 58)

(In thousands of ₹)

Number and Name of the Grant		Original Provision	Actual expenditure	Savings out of Original provision	Supplementary provision
A. Revenue (Voted)					
3	Buildings	208682	189746	18936	18385
18	Information Technology	46217	20596	25621	11000
19	Irrigation and Flood Control	505591	370189	135402	15259
22	Land Revenue & Disaster Management	619858	394726	225132	46689
29	Development Planning, Economic Reforms and North Eastern Council Affairs	235784	95773	140011	9585
38	Social Justice, Empowerment and Welfare	1017776	841196	176580	51901
39	Sports and Youth Affairs	99940	89950	9990	10165
Total-Revenue		2733848	2002176	731672	162984
B. Capital (Voted)					
7	Human Resources and Development	284400	136618	147782	14459
19	Irrigation and Flood Control	52108	34140	17968	4000
33	Water Security and Public Health Engineering	385259	340794	44465	38480
34	Roads and Bridges	1352888	750822	602066	34210
35	Rural Management and Development	1307108	1296612	10496	204510
40	Tourism	610039	490402	119637	119447
41	Urban Development and Housing	1453352	573839	879513	5417
Total-capital		5445154	3623227	1821927	420523
Grand Total		8179002	5625403	2553599	583507

Appendix - 2.3 (A)
Insufficient reappropriation of funds
(Reference: Paragraph 2.3.6, Page 58)

(₹ in lakh)

Sl. No.	Grant No.	Description	Head of Account	Reappropriation	Final Excess
1.	2	Animal Husbandry, Livestock, Fisheries and Veterinary Services	2403.101.61	162.31	33.95
2.	2	Animal Husbandry, Livestock, Fisheries and Veterinary Services	2403.102.63	101.75	10.66
3	5	Cultural Affairs and Heritage	2205.103.61	1.00	12.97
4	7	Human Resources and Development	2202.1.198.61	31.00	315.78
5	7	Human Resources and Development	2202.1.198.62	1167.82	52.02
6	7	Human Resources and Development	2202.1.198.63	1228.73	350.25
7	7	Human Resources and Development	2202.2.1.58	192.96	136.07
8	7	Human Resources and Development	2202.2.104.64	2742.73	248.68
9	7	Human Resources and Development	2202.3.103.65	120.38	142.52
10	7	Human Resources and Development	2202.3.103.67	5.25	90.62
11	7	Human Resources and Development	2202.3.103.68	5.00	58.27
12	7	Human Resources and Development	2202.3.103.70	0.67	36.72
13	10	Finance, Revenue & Expenditure	2071.1.102	60.00	127.61
14	10	Finance, Revenue & Expenditure	2071.1.104.60	1116.00	28.00
15	10	Finance, Revenue & Expenditure	2071.1.105	1563.20	78.56
16	10	Finance, Revenue & Expenditure	2049.3.104.67	15.63	178.90
17	16	Commerce & Industries	2851.3.61	98.73	41.11
18	16	Commerce & Industries	2851.200.68	42.06	36.00
19	40	Tourism	3452.80.1	2.50	30.93
				Total	2009.62

Appendix - 2.3 (B)

Excess/Unnecessary reappropriation of funds

(Reference: Paragraph 2.3.6, Page 58)

(₹ in lakh)

Sl. No.	Grant No.	Description	Head of Account	Reappropriation	Final Saving
1.	1	Food Security and Agriculture Development	2401.104.1	47.50	15.79
2.	6	Ecclesiastical	2250.103	6.35	44.46
3	7	Human Resources and Development	2202.1.198	16.00	16.00
4	10	Finance, Revenue & Expenditure	2052.90.10	68.46	13.60
5	10	Finance, Revenue & Expenditure	2071.1.115	170.00	129.85
6	12	Forestry & Environment Management	2406.2.110	54.04	11.90
7	13	Health Care, Human Services & Family Welfare	2210.1.110.63	155.24	39.20
8	13	Health Care, Human Services & Family Welfare	2210.3.101	243.24	72.99
9	13	Health Care, Human Services & Family Welfare	2210.3.103	326.63	114.21
10	13	Health Care, Human Services & Family Welfare	2211.101.62	80.75	51.70
11	14	Home	2052.90.44	51.62	24.63
12	30	Police	2055.104.65	388.86	15.15
13	33	Water Security & Public Health Engineering	4215.2.106.61	26.48	20.91
14	34	Roads & Bridges	3054.80.1.35	6.50	35.25
15	38	Social Justice, Empowerment and Welfare	2235.2.1.39	100.00	22.90
16	38	Social Justice, Empowerment and Welfare	2235.60.796	28.83	20.34
17	39	Sports and Youth Affairs	2204.1.60	2.83	17.06
				Total	665.94

Appendix - 2.4

Results of review of substantial surrenders made during the year

(Reference: Paragraph 2.3.7, Page 58)

Sl. No.	Number and title of Grant	Name of the scheme (Head of Account)	Total Provision (₹ in lakh)	Amount of Surrender (₹ in lakh)	Percentage of Surrender
1	13 Health Care, HS &FW	Drug De-addiction Programme 2210.06.101.87	3.50	3.50	100
Surrendered due to non-receipt of funds from the GOI					
2	13 Health Care, HS &FW	Establishment of Drug Testing lab. Under AYUSH 2210.06.107	5.00	5.00	100
Surrendered due to non-receipt of funds from the GOI					
3	13 Health Care, HS &FW	Higher Nursing College 4210.03.105.60	30.00	30.00	100
Surrendered to facilitate the grant for implementation of CATCH programme					
4	31 Energy & power	Other Mini-Micro Hydel Scheme 4801.01.800.78	100.00	100.00	100
Surrendered due to non-approval of work and to meet the shortfall under MDS					
5	31 Energy & power	Synchronisation renovation and modernisation of Rimbi Stage I & II and kalez Khola Hydro Electric Project with 66kv State Grid 4801.05.800.54	496.20	496.20	100
Surrendered due to non receipt of full share from the GOI					
6	31 Energy & power	Construction of 66/11kv 2x5 MVA sub-station at Perving 4801.05.800.67	300.00	300.00	100
Surrendered due to non-receipt of claims					
7	31 Energy & power	Remodeling of Transmission and distribution network in Gangtok town in Sikkim (NLCPR) East 4801.05.800.79	15.08	15.08	100
Surrendered due to non-receipt of claims					
8	31 Energy & power	Const. of 33kv transmission line from Namchi to Damthang and Temi and sub-station at Temi Damthang (NLCPR) 4801.05.800.96	150.00	150.00	100
Surrendered due to non-receipt of funds from the GOI					
9	31 Energy & power	Complete electrification of Lord Buddha Statue, conversion, etc. 4801.05.800.97	507.00	507.00	100
Surrendered due to non-receipt of funds from the GOI					
10	31 Energy & power	Drawing of new 66kv double circuit transmission line from LLHP to tadong 66/11 kv sub-station, east Sikkim (NLCPR) 4801.05.800.98	350.00	350.00	100
Surrendered due to non-receipt of funds from the GOI					
11	31 Energy & power	Installation of 1x15MVA Transmission and Extension Bay at 66/11kv sub-station at Mamring East Sikkim (NLCPR) 4801.05.800.99	335.00	335.00	100
Surrendered due to non-receipt of funds from the GOI					

12	34 Roads and Bridges	Roads and Bridges Department 2059.60.799.35	50.00	50.00	100
Surrendered due to credit on account of stock adjustment from other head.					
13	34 Roads and Bridges	Replacement of 2 Nos existing suspension bridges on Pelling- Yuksom road in Sikkim 5054.04.101.65	22.26	22.26	100
Surrendered due to non-receipt of funds from the GOI					
14	34 Roads and Bridges	Const. of bridges in West Sikkim 5054.04.101.70	400.00	400.00	100
Surrendered due to non-receipt of funds from the GOI					
15	39 Sports & Youth Affairs	Assistance to Zilla Parishads/District Level Panchayats 2204.104.196	15.00	15.00	100
Surrendered due to non-receipt of funds from the GOI					
16	39 Sports & Youth Affairs	Assistance to Gram Panchayats 2204.104.198	35.00	35.00	100
Surrender made with the approval of the Government					
17	41 UDHD	Grant to Local Bodies recommended by the TFC 2217.80.191.62	20.00	20.00	100
Reasons for the surrender was stated to be the absence of ULBs					
18	15 Horticulture	Vegetables 2401.119.64	50.00	49.03	98
Surrender was made as per direction of DPER & NECA					
19	01 Food Security & Agriculture	Seed Production 2401.001.103.61	283.70	255.30	90
Entire provision was surrendered towards the payment of revision of pay from other heads.					
20	31 Energy & power	Design, supply, erection, testing, commissioning of 66 kv single circuit transmission line from 3.3/66 kv sub-station of Rongli...4801.05.800.53	383.22	340.64	89
Surrendered due to non receipt of full share from the GOI					
21	19 Irrigation & FC	East District 4711.03.103.45	86.08	76.15	88
Surrendered due to non-receipt of funds from the NEC					
22	07 HRDD	Buildings 4202.01.203.70	1150.00	1000	87
Surrendered due to non-receipt of funds and as per directives of the GOI					
23	13 Health Care, HS & FW	Construction of Drug Testing lab. Under AYUSH 4210.04.107.60	140.00	121.78	87
Surrender was made due to non-completion of work as per schedule					
24	18 Information Technology	Information Technology Department 2852.07.800.19	442.17	366.15	83
Surrendered due to non-receipt of funds from the GOI					
25	02 AH & VS	Dairy Products 2404.102.62	58.74	50.00	85
Surrendered due to non-receipt of funds from the GOI					
26	22 Land Revenue	Other Expenditure 2245.02.800	1868.20	1513.60	81
Surrendered due to non occurrence of natural calamity					
27	22 Land Revenue	Land Revenue Department 4059.80.051.23	500.00	400.59	80
Surrendered due to fund being insufficient for the purchase of land					
28	07 HRDD	Buildings 4202.01.202.70	600.00	477.81	80
Surrendered due to non-receipt of funds and as per directives of the GOI					

29	08 Elections	Election Department 2015.103.08	22.00	16.71	76
Surrendered due to non-receipt of claims					
30	13 Health Care, HS &FW	Construction 4210.02.103.60	385.00	268.77	70
Surrender was made to the extent actual fund was received from the NEC.					
31	13 Health Care, HS &FW	National Mental Health Programme 2210.06.101.86	13.00	9.84	76
Surrendered due to non-receipt of funds from the GOI					
32	03 Building & Housing	Construction 4059.60.051.03	1749.63	1202.70	69
Surrendered due to non approval of the construction work and non release of Central Share by the GOI					
33	13 Health Care, HS &FW	Work charged Establishment 2059.60.053.60	16.00	10.80	67
Surrendered due to non-receipt of claims					
34	38 Social Justice Empowerment & Welfare	Tribal Area Sub-Plan 5452.01.796	25.00	15.58	62
Surrendered due to delay in acquisition of land					
35	31 Energy & power	Const. of D/C 132 kv Transmission lines from LLHP to Nathula with LILO at Bulbuley (NLCPR) 4801.05.800.84	1322.75	828.96	63
Surrendered due to non-receipt of funds from the GOI					
36	07 HRDD	Establishment 2202.80.001.60	9095.00	5638.40	62
Surrendered due to payment of arrear salaries from other heads					
37	38 Social Justice Empowerment & Welfare	Special component plan for Schedule Castes 3452.01.789	23.00	14.00	61
Surrendered due to delay in implementation of the schemes					
38	01 Food Security & Agriculture	Agricultural farms 4401.104.01	10.00	6.08	60
Surrendered due to non-receipt of claims					
39	38 Social Justice Empowerment & Welfare	Tribal Area Sub-Plan 3452.01.796	85.00	50.17	59
Surrendered due to delay in implementation of the schemes					
40	22 Land Revenue	Long Term Construction of Assets Damaged during 2005-06 Floods 4059.80.051.60	6839.00	3761.50	55
Surrendered due to non-receipt of central share during the financial year.					
41	10 Finance	Finance Department 2235.60.104.10	80.00	42.15	53
Surrendered due to non-receipt of claims					
42	13 Health Care, HS &FW	National Iodine Deficiency disorders Programme 2210.06.101.84	40.55	21.49	53
Surrendered due to non-receipt of funds from the GOI					
43	31 Energy & power	Const. of 66kv sub-station to Chunghang sub-station and 2x5 MVA Transformer bay at Chunghang and one feeder bay at Mayong 4801.05.800.80	201.87	106.99	53
Surrendered due to expenditure being incurred to the extent of completion of work					
TOTAL			28303.95	19479.11	

Appendix - 2.5

Surrenders in excess of actual savings (₹ 50 lakh or more)

(Reference: Paragraph 2.3.8, Page 59)

(₹ in crore)

Sl. No	Number and name of the grant/ appropriation	Total grant/ appropriation	Savings	Amount surrendered	Amount surrendered in excess
1	10 Finance, Revenue and Expenditure Revenue – Voted	1069.15	2.91	4.64	1.73
2	10 Finance, Revenue and Expenditure Revenue – Charged	183.50	15.08	16.92	1.84
3	35 Rural Management and Development Capital – Voted	151.16	21.50	27.08	5.58
4	38 Social Justice, Empowerment and Welfare Capital – Voted	34.43	5.41	8.22	2.81
5	41 Urban Development and Housing Capital – Voted	145.88	88.49	89.35	0.86
	Total	1584.12	133.39	146.21	12.82

Appendix - 2.6

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

(Reference: Paragraph 2.3.9, Page 59)

(₹ in lakh)

Sl.No.	Grant No.	Name of grant/appropriation	Savings
I - Grant			
1	5	Cultural Affairs and Heritage	114.51
2	6	Ecclesiastical	59.64
3	9	Excise	0.40
4	11	Food, Civil supplies and Consumer Affairs	28.83
5	12	Forestry and Environment Management	17.56
6	15	Horticulture & Cash Crops Management	0.81
7	17	Information and Public Relation	0.03
8	21	Labour	12.00
9	21	Labour	12.67
10	23	Law	1.87
11	25	Mines Mineral and Geology	0.01
12	27	Parliamentary Affairs	0.34
13	28	Personnel, Administrative Reforms and Training	350.00
14	31	Energy and Power	5.74
15	32	Printing	0.39
16	34	Roads and Bridges	6362.76
17	36	Science and Technology	0.01
18	37	Sikkim Nationalised Transport	0.54
19	40	Tourism	7.83
20	42	Vigilance	0.07
	Total		6976.01
II - Appropriation			
1		Governor	0.35
	Total		0.35
		Grand Total	6976.36

Appendix - 2.7

Details of saving of ₹ 1 crore and above not surrendered

(Reference: Paragraph 2.3.9, Page 59)

(₹ in crore)

Sl. No.	Number and Name of Grants/Appropriation	Savings	Surrender	Savings which remained to be surrendered
1	2	3	4	5
1	05 Cultural Affairs and Heritage	1.15	0	1.15
2	07 Human Resources Development	15.71	4.00	11.71
3	12 Forestry and Environment Management	3.49	0.41	3.08
4	13 Health Care, Human Services and Family Welfare	6.48	3.32	3.16
5	20 Judiciary	1.73	0.05	1.68
6	22 Land Revenue & Disaster Management	27.18	5.21	21.97
7	28 Personnel, Administrative Reforms and Training	3.50	0	3.50
8	33 Water Security and Public Health Engineering	8.29	6.95	1.34
9	34 Roads and Bridges	63.63	0	63.63
10	38 Social Justice, Empowerment and Welfare	22.85	14.43	8.42
	Total	154.01		119.64

Appendix - 2.8

Cases of surrender of funds in excess of ₹ 1 crore on 30 and 31 March 2010

(Reference: Paragraph 2.3.9, Page 59)

(₹ in crore)

Sl. No.	Grant No.	Major Head	Amount of Surrender	%age of Total Provision
1	2	3	4	5
1	7	2202	1.81	0.45
2	7	2059	1.10	34.16
3	29	3451	13.57	70.94
4	29	2575	1.05	70
5	33	4215	3.81	8.99
6	1	2401	2.40	8.57
7	1	2435	1.11	3.57
8	38	4059	2.71	67.75
9	38	2225	5.16	22.92
10	38	4235	1.00	14.12
11	38	4801	2.47	40.16
12	34	3054	1.57	3.77
13	34	5054	52.88	38.12
14	7	4202	14.78	49.44
15	16	4851	1.36	41.21
16	22	4059	41.62	56.56
17	22	2245	4.62	9.89
18	10	2075	4.39	0.48
19	10	2049	16.81	9.92
20	31	4801	42.01	38.24
21	3	2059	2.78	15.04
22	39	2204	1.60	14.52
23	3	4059	15.16	23.36
24	41	4217	87.75	60.28
25	35	4515	2.37	5.92
26	35	4215	23.05	40.24
27	35	2515	4.00	57.89
28	19	2702	12.40	25.81
29	30	2055	1.43	0.86
30	19	4711	1.23	22.53
31	40	5452	7.98	10.94
32	13	4210	3.81	44.25
33	13	2210	2.18	1.94
34	18	2852	3.66	63.99
		Total	385.63	

Appendix - 2.9

Rush of expenditure

(Reference: Paragraph 2.3.11, Page 60)

(₹ in crore)

Sl. No.	Head of account Scheme/Service	Expenditure incurred during Jan-March 2010	Expenditure incurred in March 2010	Total expenditure	% of total expenditure incurred during	
					Jan-March 2010	March 2010
1.	2029	4.22	-	8.40	50.24	-
2.	2045	11.51	11.45	12.04	95.60	95.10
3.	2070	28.64	-	47.44	60.37	-
4.	2071	65.65	-	126.12	52.05	-
5.	2075	803.73	-	914.06	87.93	-
6.	2204	4.87	-	9.50	51.26	-
7.	2210	57.61	-	108.94	52.88	-
8.	2216	25.38	-	29.82	85.11	-
9.	2217	8.82	-	15.22	57.95	-
10.	2220	3.86	-	7.70	50.13	-
11.	2225	12.73	10.76	17.65	72.12	60.96
12.	2235	15.57	-	28.95	53.78	-
13.	2236	5.48	-	8.06	67.99	-
14.	2245	23.98	-	34.49	69.53	-
15.	2250	7.35	5.34	10.10	72.77	52.87
16.	2401	22.86	-	42.70	53.54	-
17.	2403	15.93	-	31.80	50.09	-
18.	2425	7.88	-	13.37	58.94	-
19.	2435	25.35	20.78	30.71	82.55	67.67
20.	2505	1.62	-	3.09	52.43	-
21.	2506	1.38	1.06	1.38	100.00	76.81
22.	2515	15.67	-	23.78	65.90	-
23.	2702	25.37	23.52	33.62	75.46	69.96
24.	2711	2.84	2.77	3.57	79.55	77.59
25.	2851	8.67	-	17.21	50.38	-
26.	2852	2.05	1.63	2.86	71.68	56.99
27.	2853	1.94	-	3.49	55.59	-
28.	3425	1.20	1.01	1.89	63.49	53.44
29.	3452	8.65	6.67	12.99	66.59	51.35
30.	3456	5.71	-	6.06	94.22	-
31.	3475	1.64	1.29	2.24	73.21	57.59
32.	4055	2.22	2.22	2.38	93.28	93.28
33.	4059	56.90	50.61	86.48	65.80	58.52
34.	4202	21.00	19.50	27.48	76.42	70.96
35.	4210	2.95	2.53	3.43	86.01	73.76
36.	4216	29.25	-	45.70	64.00	-
37.	4217	32.69	31.09	59.99	54.49	51.83

38.	4220	1.00	1.00	1.00	100.00	100.00
39.	4225	1.28	1.28	1.42	90.14	90.14
40.	4235	5.27	5.27	6.07	86.82	86.82
41.	4401	5.85	5.75	6.48	90.28	88.73
42.	4406	6.29	6.25	6.66	94.44	93.84
43.	4575	7.47	-	12.01	62.20	-
44.	4801	54.94	52.40	72.17	76.13	72.61
45.	4851	1.43	1.40	1.96	72.96	71.43
46.	4860	1.45	1.45	2.75	52.73	52.73
47.	5053	50.00	50.00	50.00	100.00	100.00
48.	5054	52.82	-	97.50	54.17	-
49.	5452	36.09	-	50.37	71.65	-
50.	6202	1.65	1.65	1.65	100.00	100.00
51.	6801	35.00	35.00	35.00	100.00	100.00
52.	8673	1105.00	-	1876.00	58.90	-
	TOTAL	2738.71	353.68	4055.75		

Appendix - 2.10

Pending DC bills for the years up to 2009-10

(Reference: Paragraph 2.4.1, Page 60)

(₹ in crore)

Sl. No.	Department	Number of AC bills	Amount
1	Food Security and Agriculture Development	274	13.74
2	Animal Husbandry, Livestock, Fisheries and Veterinary Services	109	3.83
3	Buildings	58	0.61
4	Co-operation	124	1.07
5	Cultural Affairs and Heritage	27	0.44
6	Ecclesiastical	72	1.15
7	Human Resource Development	412	18.03
8	Election	24	0.45
9	Excise	63	0.29
10	Finance, Revenue and Expenditure	236	1.12
11	Food, Civil supplies and Consumer Affairs	159	1.18
12	Forestry and Environment Management	210	1.27
13	Health Care, Human Services and Family Welfare	473	2.77
14	Home	554	10.16
15	Horticulture and Cash Crops Management	158	8.09
16	Commerce and Industries	155	6.22
17	Information and Public Relation	33	0.52
18	Information Technology	13	0.70
19	Irrigation and Flood Control	194	2.61
20	Judiciary	138	1.11
21	labour	94	5.96
22	Land Revenue & Disaster Management	163	3.71
23	Law	64	0.34
24	Legislature	35	0.40
25	Mines, Mineral and Geology	111	2.54
26	Motor Vehicles	14	0.07
27	Parliamentary Affairs	31	0.22
28	Personnel, Administrative Reforms, Training, Public Grievances,	84	5.78
29	Development Planning, Economic Reforms and North Eastern Council Affairs	167	6.80
30	Police	204	7.95
31	Energy and Power	122	2.10
32	Printing	36	0.20
33	Water Security and Public Health Engineering	71	0.52
34	Roads and Bridges	141	0.32
35	Rural Management and Development	317	5.86
36	Science and Technology	18	0.07
37	Sikkim Nationalised Transport	25	0.17
38	Social Justice, Empowerment and Welfare	291	9.54
39	Sports and Youth Affairs	76	1.96
40	Tourism	111	8.38
41	Urban Development and Housing	242	1.26
42	Vigilance	56	0.30
43	Governor	215	1.38
44	Public Service Commission	32	0.21
45	Not identified ²	95	1.96
	Total	6301	143.36

²Mistakenly tagged as AC bills. After verification it was found to be 'Transfer of Funds' to other Departments or bodies. Same will be rectified in the current month (September 2010).

Appendix - 3.1

Utilisation certificates outstanding as on 31 March 2010

(Reference: Paragraph 3.1, Page 73)

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)
I	Cultural Affairs and Heritage Department							
1	Cultural Affairs and Heritage Department	2008-09	51	120	51	120	-	-
2	Cultural Affairs and Heritage Department	2008-09	50	82.32	11	49.10	39	33.22
	Total		101	202.32	62	169.10	39	33.22
II	Food Security and Agriculture Development Department							
1	Zilla Panchayat	2003-04	08	7.3	07	6.56	1	0.74
2	Zilla Panchayat	2004-05	08	1.16	08	1.16	-	-
3	Zilla Panchayat	2005-06	08	1.16	08	1.16	-	-
4	Zilla Panchayat	2006-07	04	9.00	02	3.92	02	5.08
5	Zilla Panchayat	2007-08	14	25.55	07	12.52	07	13.03
6	Zilla Panchayat	2008-09	07	12.07	04	6.10	03	5.97
7	Zilla Panchayat	2009-10	08	10.80	-	-	08	10.80
	Total		57	67.04	36	31.42	21	35.62
1	Gram Panchayat	2004-05	04	6.14	03	5.40	1	0.74
2	Gram Panchayat	2005-06	04	6.14	03	4.22	01	1.92
3	Gram Panchayat	2007-08	18	65.45	12	31.08	06	34.37
4	Gram Panchayat	2008-09	12	34.73	09	23.60	03	11.13
5	Gram Panchayat	2009-10	12	31.50	-	-	12	31.50
	Total		50	143.96	27	64.30	23	79.66
III	Co-operation Department							
1	Co-operative Societies	1999-2000	5	3.25	4	3.00	1	0.25
2	Co-operative Societies	2001-02	9	19.04	8	18.24	1	0.80
3	Co-operative Societies	2002-03	18	29.52	15	29.31	3	0.21
4	Co-operative Societies	2005-06	4	11	3	8.50	1	2.50
5	Co-operative Societies	2006-07	351	68	293	60.18	58	7.82
6	Co-operative Societies	2007-08	199	138	130	85.94	69	52.06
7	Co-operative Societies	2008-09	25	159	15	126.40	10	32.60
8	Co-operative Societies	2009-10	33	377	2	8.33	31	368.67
	Total		644	804.81	470	339.90	174	464.91

IV	Social Justice, Empowerment and Welfare Department							
1	Sikkim State Commission for Women, Gangtok	2009-10	2	15.00	2	15.00	-	-
2	Juvenile Justice Board, Gangtok	2009-10	2	11.00	-	-	2	11.00
3	State Commission for protection of Rights of Children	2009-10	2	10.00	-	-	2	10.00
4	Sikkim State Welfare Board	2009-10	2	30.00	2	30.00	-	-
5	Grant in aid to Destitute Home	2009-10	6	18.50	6	18.50	-	-
6	Zilla Parishads, E/W/N/S	2009-10	4	35.75	-	-	4	35.75
7	Gram Panchayats, E/W/N/S	2009-10	4	57.00	-	-	4	57.00
8	Sikkim Welfare Commission	2009-10	2	17.00	2	17.00	-	-
9	Serenity Home, Burtuk	2009-10	1	1.50	-	-	1	1.50
10	Sikkim Bikalanga Samity, Gangtok	2009-10	1	2.00	-	-	1	2.00
11	Red Cross Society	2009-10	1	4.50	-	-	1	4.50
12	National Association for Blind	2009-10	1	8.00	-	-	1	8.00
13	Spastic Society, Gangtok	2009-10	1	2.50	-	-	1	2.50
14	ASHI	2009-10	1	1.50	-	-	1	1.50
15	SRDS, Nimitar	2009-10	1	1.00	-	-	1	1.00
16	Santi Sewa Samiti	2009-10	1	1.00	-	-	1	1.00
17	Mayalmu Sangh	2009-10	1	1.00	-	-	1	1.00
18	Pragati Club	2009-10	1	1.00	-	-	1	1.00
19	President, Youth Association of Lachung, North Sikkim	2008-09	1	2.00	-	-	1	2.00
20	President, Tung Naga Welfare Development Association, North Sikkim	2008-09	1	10.00	-	-	1	10.00
21	General Secretary, STYA, Gangtok	2009-10	1	0.30	-	-	1	0.30
22	DDO, North	2009-10	1	1.00	-	-	1	1.00
23	DDO, West	2009-10	1	1.00	-	-	1	1.00
24	DDO, East	2009-10	1	1.00	-	-	1	1.00
25	DDO, South	2009-10	1	1.00	-	-	1	1.00
26	DC, West	2009-10	1	1.24	-	-	1	1.24
27	Principal, TNA, Gangtok	2009-10	1	6.00	-	-	1	6.00
	Total		43	241.79	12	80.50	31	161.29
V	Irrigation and Flood Control Department							
1	EDZP	2009-10	4	7.85	-	-	4	7.85

2	WDZP	2009-10	4	7.85	-	-	4	7.85
3	NDZP	2009-10	4	7.85	-	-	4	7.85
4	SDZP	2009-10	4	7.85	-	-	4	7.85
5	DDO(E)	2009-10	4	19.77	-	-	4	19.77
6	DDO(W)	2009-10	4	23.79	-	-	4	23.79
7	DDO(N)	2009-10	4	9.43	-	-	4	9.43
8	DDO(S)	2009-10	4	20.21	-	-	4	20.21
	Total		32	104.60	-	-	32	104.60
VI	Forest, Environment and Wildlife Management Department							
1	Zilla Panchayat, East	2007-08	1	2.55	-	-	1	2.55
2	Zilla Panchayat, East	2008-09	1	0.21	1	0.21	-	-
3	Zilla Panchayat, West	2009-10	1	0.06	-	-	1	0.06
4	Zilla Panchayat, South	2009-10	1	0.06	-	-	1	0.06
5	Zilla Panchayat, East	2009-10	1	0.06	-	-	1	0.06
6	Zilla Panchayat, North	2009-10	1	0.06	-	-	1	0.06
7	Sachiva ,East	2007-08	1	7.84	-	-	1	7.84
8	Sachiva ,North	2007-08	1	10.39	-	-	1	10.39
9	Sachiva ,South	2007-08	1	10.39	-	-	1	10.39
10	Sachiva ,West	2007-08	1	10.39	-	-	1	10.39
11	Sachiva ,East	2008-09	1	1.94	1	1.94	-	-
12	Sachiva ,West	2008-09	1	2.15	-	-	1	2.15
13	Sachiva ,North	2008-09	1	2.15	-	-	1	2.15
14	Sachiva ,South	2008-09	1	2.15	-	-	1	2.15
15	Sachiva ,West	2009-10	1	1.50	-	-	1	1.50
16	Sachiva ,South	2009-10	1	1.50	-	-	1	1.50
17	Sachiva ,East	2009-10	1	1.50	-	-	1	1.50
18	Sachiva ,North	2009-10	1	1.50	-	-	1	1.50
19	DDO,East	2007-08	1	5.95	-	-	1	5.95
20	DDO,North	2008-09	1	0.49	1	0.49	-	-
21	DDO,West	2009-10	1	0.24	-	-	1	0.24
22	DDO,South	2009-10	1	0.21	-	-	1	0.21
23	DDO,East	2009-10	1	0.20	-	-	1	0.20
24	DDO,North	2009-10	1	0.10	-	-	1	0.10
25	DDO,West	2007-08	1	31.07	-	-	1	31.07
26	DDO,North	2007-08	1	12.43	-	-	1	12.43
27	DDO,South	2007-08	1	27.34	-	-	1	27.34
28	DDO,East	2007-08	1	20.15	-	-	1	20.15
29	DDO,North	2008-09	1	2.10	1	2.10	-	-
30	DDO,West	2008-09	1	6.53	-	-	1	6.53
31	DDO,South	2008-09	1	5.55	-	-	1	5.55
32	DDO,East	2008-09	1	5.42	-	-	1	5.42
33	DDO,West	2009-10	1	4.55	-	-	1	4.55
34	DDO,South	2009-10	1	3.87	-	-	1	3.87
35	DDO,East	2009-10	1	3.78	-	-	1	3.78
36	DDO,North	2009-10	1	1.80	-	-	1	1.80
37	ZP North	2007-08	1	9.74	-	-	1	9.74

38	ZP East	2007-08	1	27.18	-	-	1	27.18
39	ZP West	2007-08	1	12.71	-	-	1	12.71
40	ZP South	2007-08	1	10.37	-	-	1	10.37
41	ZP North	2008-09	2	19.48	1	10.29	1	9.19
42	ZP South	2008-09	1	2.49	-	-	1	2.49
43	ZP East	2008-09	1	43.32	-	-	1	43.32
44	ZP West	2008-09	1	12.71	-	-	1	12.71
45	ZP North	2009-10	1	8.00	-	-	1	8.00
	Total		46	334.18	5	15.03	41	319.15
VII	Tourism Department							
1	Tourism	2009-10	3	3.10	2	1.00	1	2.10
	Total		3	3.10	2	1.00	1	2.10
VIII	Roads and Bridges Department							
1	Roads & Bridges	2008-09	4	200.00	4	200.00	-	-
2	Roads & Bridges	2009-10	4	100.00	4	100.00	-	-
	Total		8	300.00	8	300.00	-	-
	Grand Total		984	2201.80	622	1001.25	362	1200.55

Appendix - 3.2

Statement showing names of bodies and authorities, the accounts of which had not been received

(Reference: Paragraph 3.2, Page 74)

Sl. No.	Name of the body/authority	Year for which accounts had not been received	Grants received (₹ in lakh)
1	Sikkim Institute of Rural Development	2009-10	Not furnished
2	Sikkim Illness Assistance Fund Association	2001-02 to 2009-10	Not furnished
3	State Leprosy Society, Gangtok	2007-08 to 2009-10	Not furnished
4	District Leprosy Officer, East, Gangtok	2008-09, 2009-10	Not furnished
5	District Leprosy Officer, West	2007-08 to 2009-10	Not furnished
6	District Leprosy Officer, North	2007-08 to 2009-10	Not furnished
7	District Leprosy Officer, South	2009-10	Not furnished
8	Member Secretary, Health & Family Welfare Society.	2006-07 to 2009-10	Not furnished
9	Sikkim Renewal Energy Dev. Agency	2009-10	Not furnished
10	National Aids Control Project	2009-10	Not furnished
11	Prevention and Control of Blindness	2007-08 to 2009-10	Not furnished
12	PNG School	2007-08 to 2009-10	Not furnished
13	Tashi Namgyal Academy	2008-09, 2009-10	Not furnished
14	Sikkim Institute of Tibetology	2006-07 to 2009-10	Not furnished
15	Council of Science & Technology	2007-08 to 2009-10	Not furnished
16	Sikkim Rural Dev. Agency	2007-08 to 2009-10	Not furnished
17	Institute of Hotel Management	2007-08 to 2009-10	Not furnished
18	Sikkim Urban Dev. Agency	2007-08 to 2009-10	Not furnished
19	Small Farmers Agri Business Consortium	2008-09, 2009-10	Not furnished
20	Sikkim State Commission for Women	2009-10	Not furnished
21	Rajya Sainik Board	2006-07 to 2009-10	Not furnished
22	Sikkim Milk Producer Union	2009-10	Not furnished
23	Sikkim Housing Dev. Board	2007-08 to 2009-10	Not furnished
24	SIMFED	2007-08 to 2009-10	Not furnished
25	Sikkim Khadi & Village Industries Board	2006-07 to 2009-10	Not furnished

Appendix - 3.3

Statement showing performance of the autonomous bodies

(Reference: Paragraph 3.3, Page 75)

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	2011-12 to 2016-17	2008-09	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	2011-12 to 2016-17	2007-08	2004-05	2002-03 30.7.2009	2004-05 March 2009	3 years
					2003-04 30.7.2009	2005-06 March 2009	2 years
						2006-07 March 2009	1 year
						2007-08 March 2009	--
3	State Bank of Sikkim	2007-08 to 2012-13	2005-06	2004-05	2002-03 29.3.07	2004-05 August 2005	--
						2005-06 August 2007	4 months
4	State Legal Service Authority	19 (2)	2009-10	2007-08	2004-05 14.12.2006	--	--
5	Sikkim Housing Dev. Board	2005-06 to 2009-10	2006-07	NA	NA	2006-07 June 2009	1 year 8 months
6	Sikkim Milk Producer Union	2008-09 to 2012-13	2008-09	NA	NA	2008-09 February 2010	4 months
7	SIMFED	2005-06 to 2009-10	2006-07	NA	NA	2006-07 August 2008	10 months
8	Sikkim Khadi and Village Industries Board	2005-06 to 2009-10	2005-06	NA	NA	2005-06 May 2009	2 years 7 months

Appendix - 3.4

Statement of finalisation of accounts and the Government investment in Departmentally managed Commercial and Quasi-Commercial Undertakings

(Reference: Paragraph 3.4, Page 76)

Sl. No.	Name of the Undertaking	Accounts Finalised up to	Investment as per the last accounts finalised (₹ in crore)	Remarks/Reasons for Delay in Preparation of accounts
1	Government Fruit Preservation Factory	2008-09	2.16	Delay in presentation of accounts not on record.
2	Temi Tea Estate	2006-07	7.65	Delay in presentation of accounts not on record.

Appendix - 3.5

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 2010)

(Reference: Paragraph 3.5, Page 76)

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* (43.06)	1 (42.63)	1 (12.54)	0	0	0	4* (98.23)
3	Sports and Youth Affairs	0	1 (15)	0	0	0	0	1 (15)
4	Transport (SNT)	2 (34.48)	1 (134)	0	0	0	0	3 (168.48)
	Total	5 (54.96)	2 (176.63)	1 (12.54)	0	0	0	9 (244.13)

(Figures in bracket indicate rupees in lakh)

*in one case amount not ascertained

Appendix - 3.6

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

(Reference: Paragraph 3.5, Page 76)

(₹ in lakh)

Name of Department	Theft Cases		Misappropriation/ Loss of Government Material		Total	
	Number of Cases	Amount	Number of Cases	Amount	Number of Cases	Amount
Finance, Revenue and Expenditure	Nil	Nil	1	0.26	1	0.26
Food & Civil Supplies and Consumer Affairs	Nil	Nil	4	98.23	4	98.23
Sports and Youth Affairs	Nil	Nil	1	15	1	15
Transport (SNT)	Nil	Nil	3*	168.48	3*	168.48
Total			9	244.13	9	244.13

*in one case amount not ascertained