



Appendices



Appendix 1.2.1
Audit conducted during 2013-14 under Social Sector
(Reference: Paragraph 1.2; Page 2)

(₹ in crore)

Name of the unit	Expenditure of the unit <i>(i.e. expenditure of the unit for the financial year for which audit conducted)</i>				
	2009-10*	2010-11	2011-12	2012-13	2013-14
Human Resource Development Department	87.64	132.41	247.95	231.95	188.25
Food, Civil Supplies and Consumers' Affairs Department	-	0.76	0.79	4.06	280.43
Health Care, Human Services and Family Welfare Department	-	-	-	24.24	38.48
Labour department	-	-	1.12	0.86	-
Social Justice, Empowerment and Welfare Department	-	-	-	66.50	-
Cultural Affairs and Heritage Department	-	-	26.54	35.01	90.51
Ecclesiastical Affairs Department	-	-	-	17.36	-

Appendix 1.3.1
The details of ICT scheme (Phase I)
(Reference: Paragraph 1.3.2; Page 3)

District	Total No. of Schools	Sr. Sec. School (CLASS & ICT @ Schools)	Sr. Sec. School Category I (ICT @ Schools)	Sec. School Category I (ICT @ Schools)	Sec. School Category II (ICT @ Schools)
East	49	14	5	17	12
West	33	6	5	10	13
North	14	2	1	3	8
South	38	7	2	9	20
Total	134	29*	13	39	53

* The schools covered under CLASS (Computer Literacy and Studies in School) scheme implemented from 2002-05. (Referred as 29 old Schools in the subsequent paras).

Category I Schools with enrolment of 150 and above, was to be provided with 12 computers.

Category II Schools with enrolment below 150 was to be provided with 8 computers.

Appendix 1.3.2
Details of computer instructors
(Reference: Paragraph 1.3.6; Page 7)

Type of School	Category of Instructor	Basic minimum qualification	Prescribed remuneration per month (in ₹)	No of teachers
Senior Secondary School	Senior Instructor	BE (Computer Science/IT) or B.Sc with one year PG Diploma/Certificate in Computer application or BCA.	8,500	42
	Junior Instructor	Graduate with one year Diploma/Certificate in Computer application.	6,500	42
Secondary School	Instructor	BE (Computer Science/IT) or B.Sc with one year PG Diploma/Certificate in Computer application or BCA.	7,500	92

Senior Secondary Schools was to be provided with two teachers and Secondary Schools was to be provided with one teacher. Total number of Senior Secondary Schools were 42 and Total number of Secondary Schools were 92. Therefore, total teachers = 42+42+ 92 = 176.

Appendix 1.3.3 (a)

Analysis of Short payment to Computer Instructors up-to April 2009

(Reference: Paragraph 1.3.6; Page 7)

Upto April 2009						
Category of Teacher (a)	No of teacher (b)	Salary (c) (in ₹)	Salary after deducting 12 EPF (d) (in ₹)	Amount paid by the firm (e) (in ₹)	Short amount per teacher(f) (in ₹)	Total of short amount. (g) = (b) × (f). (in ₹)
Sr. Instructor	42	8,500	7,480	6,605	875	36,750
Instructor	92	7,500	6,600	5,800	800	73,600
Jr. Instructor	42	6,500	5,720	5,020	700	29,400
Total						1,39,750

Appendix 1.3.3 (b)

Analysis of Short payment to Computer Instructors from May 2009

(Reference: Paragraph 1.3.6; Page 7)

From May 2009						
Category of Teacher (a)	No of teacher (b)	Salary (c) (in ₹)	Salary after deducting 12 EPF (d) (in ₹)	Amount paid by the firm (e) (in ₹)	Short amount per teacher (f) (in ₹)	Total of short amount. (g) = (b) × (f) (in ₹)
Sr. Instructor	42	8,500	7,480	5,000	2,480	1,04,160
Instructor	92	7,500	6,600	5,000	1,600	1,47,200
Jr. Instructor	42	6,500	5,720	5,000	720	30,240
Total						2,82,600

Appendix 1.3.4 (a)

Details of the Bids quoted by the firm for 105 Schools

(Reference: Paragraph 1.3.8.3 and 1.3.8.5; Page 11 and 12)

Category of Schools	No of Schools	Accepted rate quoted by the firm (@ per school per month) (in ₹)	Amount per month for number of Schools in 2 nd column (in ₹)	Total amount for the contract period of 40 months (in ₹)
New SS.Schools	13	25,360	3,29,680	1,31,87,200
New S.Schools (Category I)	39	17,485	6,81,915	2,72,76,600
New S.Schools (Category II)	53	14,550	7,71,150	3,08,46,000
Total	105		Total	7,13,09,800

For purchase of computer and its accessories the percentage of amount worked out by GOI was 43.17 per cent of the total cost approved (for each schools ₹ 9.38 lakh was provided out of which ₹ 4.05 lakh was for computer and its accessories). Therefore for ₹ 7,13,09,800 the proportionate amount for computers and its accessories would be ₹ 3,07,84,441 (₹ 3.08 crore)

Appendix 1.3.4 (b)

Details working of penalty to be imposed on supply of substandard computer supplied by the firm

(Reference: Paragraph 1.3.8.3; Page 11)

Particulars	Amount in ₹
The reduced amount for equipment after including 29 schools was: (a)	3,07,84,441 [@]
Overall average cost of equipment per schools: (b) = (a)/105	2,93,185
Overall average cost of equipment per schools actually provided: (c) [#]	2,11,292
Cost difference per school: (d) = (b) – (c)	81,893
Cost difference per each computer: (e) = (d)/10 [*]	8,189
Average cost of computer provided by the firm (f) [#]	14,815.7
Cost of computer that could have been provided: (g) = (e) + (f) – (g)	23,005
The penalty amount (equivalent to the cost difference)	8,189

[@] Refer Appendix 1.3.4 (a).

[#] As per the Bill submitted by the firm.

^{*} Keeping the price of other equipment constant (considering that the same other accessories supplied by the firm was to be purchased).

Total of 1,048 computers were supplied therefore total amount of penalty @ ₹8,189 = ₹85,82,072.

Appendix 1.3.5

Analysis of cost of computer that could have been provided if 29 Schools were not included in the scheme

(Reference: Paragraph 1.3.8.5; Page 12)

Particulars	Amount (in ₹)
Total cost of computer and other equipment per schools for 105 schools @ ₹ 4,00,500 per schools (as per guidelines):	4,20,52,500
Total cost of computers and other equipment actually provided:	2,21,85,700
Total cost of 1,048 computers provided:	1,55,26,850
Total cost of equipment other than computers:	66,58,850
If the quality and price of other equipment is kept same, the total cost of 1048 computers that would have been:	3,58,66,150
Average cost of computer that could have been provided:	34,223.43

Appendix 2.2.1

Audit conducted during 2013-14 under Economic Sector

(Reference: Paragraph 2.2; Page 19)

(₹ in crore)

Name of the unit	Expenditure of the unit (i.e. expenditure of the unit for the financial year for which audit conducted)				
	2009-10	2010-11	2011-12	2012-13	2013-14
Food Security and Agriculture Department	3.06	2.87	12.29	75.47	-
Co-operation Department	-	-	-	6.50	-
Animal husbandry, Livestock, Fisheries and Veterinary services Department	2.62	4.65	18.12	32.62	13.86
Forest, Environment and Wildlife Management Department	9.13	19.55	25.77	30.03	-
Commerce and Industries Department	-	-	1.87	4.16	2.05
Horticulture and Cash Crop Development Department	-	1.80	22.35	23.42	-
Mines, Minerals and Geology Department	-	-	-	-	-
Tourism and Civil Aviation Department	-	-	-	-	-
Transport Department	-	-	2.47	38.81	-
Roads and Bridges Department	-	-	104.96	255.31	178.05
Building and Housing Department	-	-	-	12.05	14.81
Irrigation and Flood Control Department	-	-	2.50	15.34	66.45
Water Security and Public Health Engineering Department	-	-	-	46.66	-
Urban Development & Housing Department	-	1.39	89.21	79.20	-
Energy and Power Department	3.27	7.50	5.03	83.03	-
Rural Management and Development Department	-	-	188.94	245.09	422.61

Appendix 2.3.1

Statement showing the details of pendency of Utilisation Certificate (UC) to be furnished by various NGOs and Agencies to Department

(Reference: Paragraph 2.3.10.4; Page 40)

(₹ in lakh)

Sl. No.	Year	No. of UC	Amount involved
1	2009-10	1	3.00
2	2010-11	1	5.00
3	2012-13	10	305.80
4	2013-14	3	225.15
	Total		538.95

Pendency of UCs to be furnished to GOI by Department

(₹ in lakh)

Sl. No	Year	No. of UC	Amount involved
1	2009-10	13	104.53
2	2010-11	9	377.55
	Total		482.08

Appendix 2.3.2

Statement showing the short realisation of Interest on Mobilisation Advance given to the various Contractors

(Reference: Paragraph 2.3.10.6; Page 41)

Sl. No.	Name of the work	Name of the Contractor	Total value of the work	Date of sanction of Mob. Advance	Amount of Mob. Adv.	No. of days	Interest due	Interest realised	Short realised
1	Construction of Food Craft Institute, South	Shri Ait Bir Rai	3,07,40,800	26.07.11	46,11,120	26.7 to 12.9.12 = 415 days	5,24,278	97,255	4,27,023
						13.9.12 to 30.8.13 = 352 days	3,62,198	0	3,62,198
2	Const. of way side amenity in West	Shri B K Chettri	1,25,00,000	06.03.12	18,75,000	6.3.12 to 25.9.13 = 568 days	1,45,890	1,36,901	8,989
3	Design Fabrication of Tenzing	Shri S Agarwal	3,22,42,893	11.10.12	48,36,434	11.10.12 to 25.3.13 = 166 days	1,09,979	29,169	80,810
4	Construction of tourist spot at Namchi River	Shri B Pradhan	3,60,71,000	30.09.11	54,10,000	30.9.11 to 5.10.12 = 372 days	5,51,375	31,250	5,20,125
						6.10.12 to 5.10.13 = 365 days	4,79,676	4,79,676	0
5	Development of Gangtok	Shri B Agarwal	8,32,36,763	12.10.10	1,24,85,515	12.10.10 to 11.3.2012 = 151 days	5,16,524	71,907	4,44,617
						12.10.10 to 30.9.11 = 203 days (354-151)	5,97,780	1,10,245	4,87,535
						12.10.10 to 14.3.12 = 166 days (520-354)	4,37,088	2,96,729	1,40,359
						12.10.10 to 15.9.12 = 185 days (705-520)	3,81,549	2,53,347	1,28,202
						16.9.12 to 23.3.13 = 192 days	2,57,992	1,28,996	1,28,996
6	Development of water Garden at Lower Martam	Shri D L Tamang	67,61,739	13.03.11	10,14,000	23.3.11 to 17.9.11 = 179 days	24,864	10,189	14,675
						23.3.11 to 14.3.12 = 179 days (358-179)	14,675	2,072	12,603
						23.3.11 to 15.6.12 = 93 (451-358)	2,241	10,870	-8629
Total							44,06,109	16,58,606	27,47,503

Appendix 3.1.1

Statement showing particulars of up to date paid-up capital, loans outstanding and Manpower as on 31 March 2014 in respect of Government Companies and Statutory Corporations

(Reference: Paragraph 3.1.5; Page 56)

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

Sl. No.	Sector & Name of the Company	Name of the Department	Month and year of incorporation	Paid-up Capital		Loans outstanding at the close of 2013-14		Debt equity ratio for 2013-14 (Previous year)	Manpower (No. of employees) (as on 31.03.2013)				
				State Government	Central Government	State Government	Central Government			Others	Total		
(1)	(2)	(3)	(4)	5 (a)	5 (b)	5 (c)	5 (d)	5 (e)	6 (a)	6 (b)	6 (c)	(7)	(8)
A. Working Government Companies													
AGRICULTURE & ALLIED*													
1	Sikkim Poultry Development Corporation (SPDCL)	AHVS	Mar-91	0.89	0.43	0	1.32	0	0	0	0	-	4
2	Sikkim Hatcheries Limited (SHL)**	AHVS	Aug-94	0.46	0	0	0.46	0	0	0	0	-	8
Sector wise total				1.35	0.43	0	1.78	0	0	0	0	-	12
FINANCE													
3	Schedule Castes, Schedule Tribes and Other Backward Classes Development Corporation Limited (SABCCO)	WELFARE	Apr-96	9.3	9.01	0	18.31	0	0	24.39	24.39	1.33:1 (2.22:1)	22
Sector wise total				9.3	9.01	0	18.31	0	0	24.39	24.39	-	22
INFRASTRUCTURE													
4	Sikkim Industrial Development and Investment Corporation Limited (SIDICO)	INDUSTRIES	Mar-77	10.77	0	6.37	17.14	2.03	0	146.6	148.63	8.67:1 (8.46:1)	37
Sector wise total				10.77	0	6.37	17.14	2.03	0	146.6	148.63	-	37
POWER													
5	Sikkim Power Development Corporation (SPDC)	POWER	Dec-98	10.35	0	9.95	20.30	0	0	100.8	100.8	4.97:1 (5.06:1)	75
Sector wise total				10.35	0	9.95	20.30	0	0	100.8	100.8	-	75
SERVICE													
6	Sikkim Tourism Development Corporation (STDC)	TOURISM	Feb-98	6.46	0	0	6.46	0	0	0.06	0.06	0.01:1 (0.02:1)	61
Sector wise total				6.46	0	0	6.46	0	0	0.06	0.06	-	61
Total A (All sector wise working Government Companies)				38.23	9.44	16.32	63.99	2.03	0.00	271.85	273.88	-	207
B. Working Statutory Corporations													

FINANCE																					
7	State Bank of Sikkim (SBS)	FINANCE	Jun-68	0	0	0.58	0	0	0	0	0	0	0	0	0	0	0	0	0	0	330
Sector wise total				0.58	0	0.58	0	0	0	0	0	0	0	0	0	0	0	0	0	0	330
SERVICE																					
8	State Trading Corporation of Sikkim (STCS)	FINANCE	Mar-72	0	0	1.61	0	0	0	0	0	0	0	0	0	0	0	0	0	0	96
Sector wise total				1.61	0	1.61	0	0	0	0	0	0	0	0	0	0	0	0	0	0	96
Total B (All sector wise working Statutory Corporations)				2.19	0	2.19	0	0	0	0	0	0	0	0	0	0	0	0	0	0	426
Grand Total (A + B)				40.42	9.44	66.18	2.03	0	271.85	273.88	0	0	0	0	0	0	0	0	0	0	633
C. Non-working Government Companies																					
AGRICULTURE & ALLIED																					
9	Sikkim Livestock Processing and Development Corporation (SLPDC)	AHVS	Apr-88	0.35	0.34	0	0	0	0.69	0	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	2
10	Sikkim Flour Mills Limited (SFML)	INDUSTRIES	Jul-76	2.44	0	2.44	0	0	2.44	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
Sector wise total				2.79	0.34	3.13	0	0	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	2
SERVICES																					
11	Chandmari Workshop and Automobiles Limited (CWAL)	TRANSPORT	Apr-88	0.30	0	0.30	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sector wise total				0.30	0	0.30	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
MANUFACTURING																					
12	Sikkim Jewels Limited (SIL)	INDUSTRIES	Jul-76	14.47	0	0.78	0	0	15.25	0	0	0	0	0	0	0	0	0	0	0	3
13	Sikkim Time Corporation Limited (SITCO)	INDUSTRIES	Oct-76	23.49	0	23.49	0	0	23.49	0	0	0	0	0	0	0	0	0	0	0	4
14	Sikkim Precision Industries Limited (SPIL)	INDUSTRIES	Feb-99	4.39	0	4.39	0	0	4.39	0	0	0	0	0	0	0	0	0	0	0	3
Sector wise total				42.35	0	0.78	0	0	43.13	0	0	0	0	0	0	0	0	0	0	0	10
Total C (All sector wise non-working Government Companies)				45.44	0.34	46.56	0.00	0.00	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	12
D. Non-working Statutory Corporations																					
MANUFACTURING																					
15	Sikkim Mining Corporation (SMC)	MINES&GEO	Feb-60	6.11	6.39	0	0	12.50	0	0	0	0	0	0	0	0	0	0	0	0	0
Sector wise total				6.11	6.39	0	0	12.50	0	0	0	0	0	0	0	0	0	0	0	0	0
Total D (All sector wise non-working Statutory Corporations)				6.11	6.39	0	0	12.50	0	0	0	0	0	0	0	0	0	0	0	0	0
Grand Total (A + B + C + D)				91.97	16.17	17.10	2.03	0.00	271.86	273.89	2.186921111	2.186921111	2.186921111	2.186921111	2.186921111	2.186921111	2.186921111	2.186921111	2.186921111	2.186921111	645.00

* Loans outstanding at the close of 2013-14 represent long-term loans only.

** Subscription money of ₹0.44 crore was received by SHL from SPDCL by the company.

Source: As furnished by the PSUs.

Appendix 3.1.2

Summarised financial results of Government companies and Statutory Corporations for the latest year for which accounts were finalised*

(Reference: Paragraph 3.1.14 and 3.1.15; Page 59 and 60)

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

Sl. No.	Sector & Name of the Company	Period of Accounts	Year in which finalised	Net Profit (+)/Loss (-)			Turnover	Impact of Accounts Comments [#]	Paid up Capital	Accumulated Profit (+)/ Loss (-)	Capital employed [@]	Return on capital employed ^s	Percentage return on capital employed	
				Net Profit/ Loss before Interest & Depreciation	Interest	Depreciation								Net Profit/ Loss
A. Working Government Companies														
AGRICULTURE & ALLIED														
1	SPDCL	2008-09	2009-10	-0.07	0.00	0.01	-0.08	0	0	-0.73	0.14	-0.08	-	
2	SHL	2008-09	2009-10	-0.10	0.00	0.04	-0.14	0.98	0	-1.67	0.34	-0.14	-	
Sector wise total				-0.17	0.00	0.05	-0.22	0.98	0	-2.40	0.48	-0.22	-	
FINANCE														
3	SABCO	2011-12	2013-14	-2.29	1.04	0.03	-3.36	2.20	0	-11.34	36.41	-2.32	-	
Sector wise total				-2.29	1.04	0.03	-3.36	2.20	0	-11.34	36.31	-2.32	-	
INFRASTRUCTURE														
4	SIDICO	2012-13	2013-14	17.96	15.12	0.04	2.80	19.29	0	4.14	182.55	17.92	9.82	
Sector wise total				17.96	15.12	0.04	2.80	19.29	0.00	4.14	182.55	17.92	9.82	
POWER														
5	SPDC	2012-13	2013-14	3.87	4.36	5.56	-6.05	1.19	-1.38	-28.86	140.99	-5.79	-	
Sector wise total				3.87	4.36	5.56	-6.05	1.19	-1.38	-28.86	140.99	-5.79	-	
SERVICE														
6	STDC	2012-13	2013-14	0.33	0.02	0.27	0.04	2.21	-0.02	0.03	4.69	0.06	1.28	
Sector wise total				0.33	0.02	0.27	0.04	2.21	-0.02	0.03	4.69	0.06	1.28	
Total A (All sector wise working Government Companies)				19.70	20.54	5.95	-6.79	25.87	-1.40	-38.43	365.02	9.65	2.64	
B. Working Statutory Corporations														
FINANCE														
7	SBS	2010-11	2013-14	-63.22	69.58	0.69	-7.05	74.15		-13.32	1290.44	62.53	4.85	
Sector wise total				-63.22	69.58	0.69	-7.05	74.15	0	-13.32	1290.44	62.53	-	
SERVICE														
8	STCS	2010-11	2013-14	0.99	0.03	0.11	0.85	47.53		7.73	9.34	0.85	9.10	
Sector wise total				0.99	0.03	0.11	0.85	47.53	0.00	7.73	9.34	0.85	9.10	

Appendix 3.1.3

Statement showing grants and subsidy received/receivable, guarantees received, waiver of dues, loans written off and loans converted into equity during the year and guarantee commitment at the end of March 2014

(Reference: Paragraph 3.1.9; Page 58)

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

Sl. No.	Sector & Name of the Company	Equity/ loans received out of budget during the year		Grants and subsidy received during the year				Guarantees received during the year and commitment at the end of the year [@]			Waiver of dues during the year			
		Equity	Loans	Central Government	State Government	Others	Total	Received	Commitment	Loans repayment written off	Loans converted into equity	Interest/ penal interest waived	Total	
(1)	(2)	3 (a)	3 (b)	4 (a)	4 (b)	4 (c)	4 (d)	5 (a)	5 (b)	6 (a)	6 (b)	6 (c)	6 (d)	
A. Working Government Companies														
AGRICULTURE AND ALLIED														
1	SPDCL	0	0.00	0.00	0.18	0.00	0.18	0	0	0	0	0	0.00	
2	SHL	0	0.00	0.00	0.00	0.00	0.00	0	0	0	0	0	0.00	
	Sector wise total	0.00	0.00	0.00	0.18	0.00	0.18	0.00	0.00	0.00	0.00	0.00	0.00	
FINANCE														
3	SABCCO	2.50	0.75	0	0	0	0	0	24.39	0	0	0	0	
	Sector wise total	2.50	0.75	0.00	0.00	0.00	0.00	0.00	24.39	0.00	0.00	0.00	0.00	
INFRASTRUCTURE														
4	SIDICO	0	0.00	0.00	0	0	0.00	131.70	96.57	0.00	0.00	0	0	
	Sector wise total	0.00	0.00	0.00	0.00	0.00	0.00	131.70	96.57	0.00	0.00	0.00	0.00	
POWER														
5	SPDC	0	0.00	0	0	0	0.00	0	0	0	0	0	0	
	Sector wise total	0	0.00	0.00	0	0	0.00	0	0	0	0	0	0	
SERVICE														
6	STDC	0	0	0	0	0	0	0.06	0	0	0	0	0	
	Sector wise total	0	0	0	0	0	0	0.06	0	0	0	0	0	
	Total A (All sector wise working Government Companies)	2.50	0.75	0.00	0.18	0.00	0.18	131.76	120.96	0.00	0.00	0.00	0.00	
B. Working Statutory Corporations														

FINANCE											
7	SBS	0	0	0	0	0	0	0	0	0	0
Sector wise total		0	0	0	0	0	0	0	0	0	0
SERVICE											
8	STCS	0	0	0	0	0	0	0	0	0	0
Sector wise total		0	0	0	0	0	0	0	0	0	0
Total B (All sector wise working Statutory Corporations)		0	0	0	0	0	0	0	0	0	0
Grand Total (A + B)		2.50	0.75	0.00	0.18	0.00	131.76	120.96	0.00	0.00	0.00
C. Non-working Government Companies											
AGRICULTURE AND ALLIED											
9	SLPDC	0	0	0	0	0	0	0	0	0	0
10	SFML	0	0	0	0	0	0	0	0	0	0
Sector wise total		0	0	0	0	0	0	0	0	0	0
SERVICES											
11	CWAL	0	0	0	0	0	0	0	0	0	0
Sector wise total		0	0	0	0	0	0	0	0	0	0
MANUFACTURING											
12	SJL	0.00	0	0	0	0	0	0	0	0	0
13	SITCO	0.00	0.00	0	0	0	0	0	0	0	0
14	SPL	0.00	0.00	0	0	0	0	0	0	0	0
Sector wise total		0.00	0	0.00	0	0.00	0	0	0	0	0
Total C (All sector wise non-working Government Companies)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. Non-working Statutory Corporations											
MANUFACTURING											
15	SMC	0	0	0	0	0	0	0	0	0	0
Sector wise total		0	0	0	0	0	0	0	0	0	0
Total D (All sector wise non-working Statutory Corporations)		0	0	0	0	0	0	0	0	0	0
Grand Total (A+B+C+D)		2.50	0.75	0.00	0.18	0	131.76	120.96	0.00	0.00	0.00

@ Figures indicate total guarantees outstanding at the end of the year.

Appendix 3.1.4

Statement showing financial position of Statutory Corporations

(Reference: Paragraph 3.1.14; Page 59)

(₹ in crore)

1. State Bank of Sikkim			
Particulars	2008-09	2009-10	2010-11
A. Liabilities			
Paid up Capital	0.58	0.58	0.58
Reserves and surplus	0.72	1.23	1.23
Deposits	970.79	1,475.77	1,295.39
Borrowings			
<i>Reserve Bank of India</i>	0.00	0.00	0.00
<i>Other Banks</i>	48.06	77.16	6.56
<i>Other Institutions and Agencies</i>	0.00	0.00	0.00
Other liabilities and provisions	66.29	73.15	86.14
TOTAL – A	1,086.44	1,627.89	1,389.90
B. Assets			
Cash and Bank Balances	725.80	1,267.78	1,018.24
Investments	44.16	41.05	12.45
Loans and Advances	264.54	280.88	291.48
Net fixed assets	3.38	3.19	2.96
Other assets	48.56	28.73	51.44
Accumulated loss	10.43	6.27	13.32
Miscellaneous expenditure	0.00	0.00	0.00
TOTAL – B	1,096.87	1,627.90	1,389.89
C. Capital Employed*	1,009.72	1,548.47	1,290.44
2. State Trading Corporation of Sikkim			
Particulars	2008-09	2009-10	2010-11
A. Liabilities			
Paid up Capital	1.61	1.61	1.61
Reserve and surplus	6.88	6.87	7.73
Current Liabilities and Provisions	67.57	61.64	78.14
TOTAL – A	76.06	70.12	87.48
B. Assets			
Net fixed asset	0.51	0.57	0.63
Current assets, loans and advances	75.55	69.55	86.85
Inter branch transaction	0.00	0.00	0.00
TOTAL – B	76.06	70.12	87.48
C. Capital Employed*	8.49	8.48	9.34

Source: As per the approved accounts of the PSUs.

* Capital employed represents shareholders' fund plus long term borrowings.

Appendix 3.1.5

Statement showing working results of Statutory Corporations

(Referred to in paragraph 3.1.14; Page 59)

(` in crore)

1. State Bank of Sikkim				
Particulars		2008-09	2009-10	2010-11
1	Income			
	a) Interest on loan	57.80	77.11	74.15
	b) Other income	6.48	7.32	6.78
	Total – 1	64.28	84.43	80.93
2	Expenses			
	a) Interest expended	47.26	64.32	69.58
	b) Operating expenses, Provisions and Contingencies	10.32	12.10	18.37
	c) Other expenses	0	0	0
	Total – 2	57.58	76.42	87.95
3	Profit (+)/Loss (-) before tax (1-2)	6.70	8.01	-7.02
4	Prior period adjustments	0	2.33	0.03
5	Provision for tax	0	0	0
6	Profit (+)/Loss (-) after tax	6.70	5.68	-7.05
7	Other appropriation	0.61	0.52	0
8	Amount available for dividend	6.09	5.16	-7.05
9	Dividend paid/payable	1.00	1.00	0
10	Total return on Capital employed	53.96	70	62.53
11	Percentage of return on Capital employed	6.29	5.46	4.85
2. State Trading Corporation of Sikkim				
Particulars		2008-09	2009-10	2010-11
1	Income			
	a) Sale of trading goods	11.42	14.28	44.72
	b) Commission	2.60	2.47	2.81
	c) Other income	0.28	0.20	0.38
	d) Increase (+)/Decrease (-) in stock	(+) 0.22	(+) 0.25	(-) 0.13
	Total – 1	14.52	17.20	47.78
2	Expenses			
	a) Purchase of Trading Goods	10.89	12.85	41.96
	b) Trade Expenses	0.29	0.52	0.54
	c) Establishment Expenses	1.68	3.20	2.96
	d) Other Expenses	2.52	0.62	1.02
	Total – 2	15.38	17.19	46.48
3	Profit (+)/Loss (-) before tax (1-2)	-0.86	0.01	1.3
4	Provision for tax	0.00	0	0.43
5	Prior period adjustments	-0.01	-0.01	0.02
6	Other appropriation	-	-	-
7	Amount available for dividend	-	-	0.85
8	Dividend for the year	-	-	-
9	Total return on Capital employed	**	**	0.85
10	Percentage of return on Capital employed	-	-	9.1

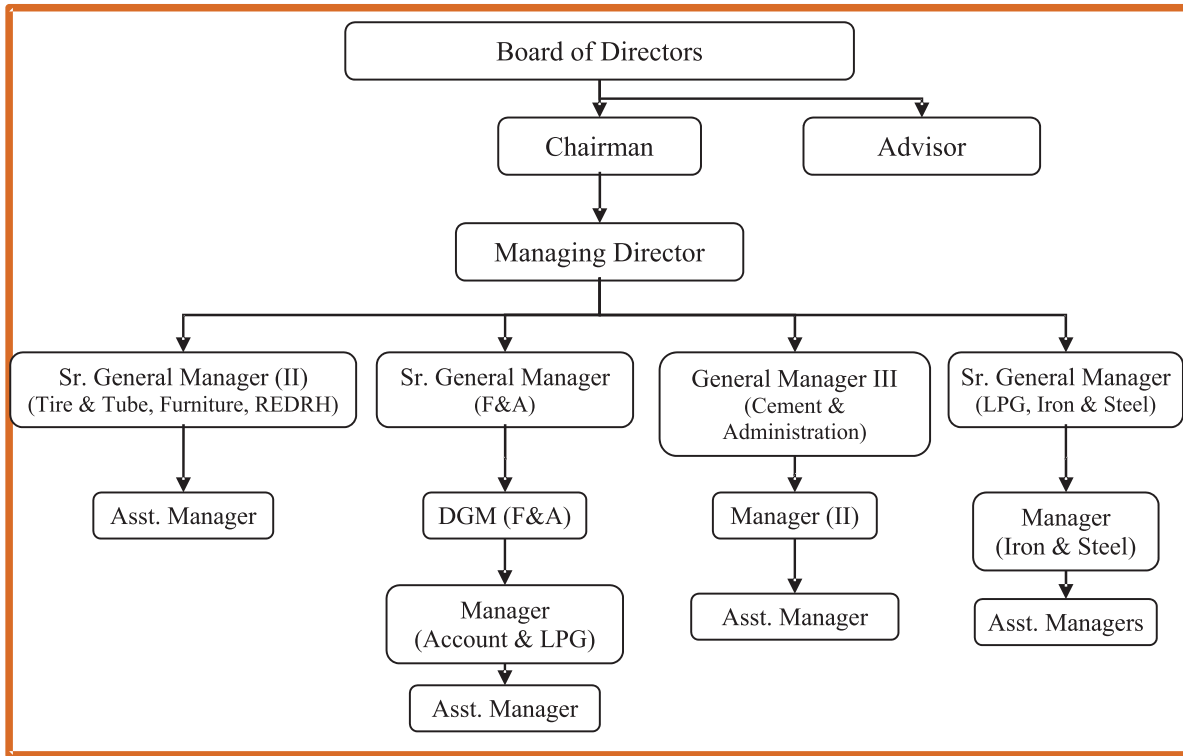
Source: As per the accounts of the PSUs.

** Negative figures

Appendix 3.2.1

Organisational set-up of State Trading Corporation of Sikkim

(Reference: Paragraph 3.2.1; Page 67)



Appendix 3.2.2

Details of procurement of major items

(Reference: Paragraph 3.2.2; Page 68)

Sl. No.	Major Items	Procurement value (₹ crore) ¹				
		2009-10	2010-11	2011-12	2012-13	2013-14
A. Head Office						
1	Iron and Steel	42.82	49.32	62.24	68.99	61.08
2	Cement	26.00	12.68	15.78	11.46	2.18
3	LPG Refills and Burners	3.96	4.45	5.03	4.52	3.84
4	Bitumen	4.56	4.92	5.51	5.22	1.22
5	Office Equipment and Furniture	1.43	2.49	5.37	0.44	1.14
6	Vehicle	1.33	1.97	2.15	0.46	0.20
	Total (A)	80.10	75.83	96.08	91.09	69.66
B. Jorethang Branch						
1	Iron & Steel	0.51	10.38	9.00	0.96	0.21
2	Cement	0.06	1.73	3.00	0.23	-
3	LPG Refills & Burners	2.93	4.45	3.17	4.30	4.76
	Total (B)	3.50	16.56	15.17	5.49	4.97
	Grand Total (A+B)	83.60	92.39	111.25	96.58	74.63

¹ Figures for the years 2011-12 to 2013-14 are unaudited provisional figures.

Appendix 3.2.3

Shortage of materials

(Reference: Paragraph 3.2.7.8.3; Page 83)

Name of Unit	Items	Quantity as per books	Quantity as per physical verification	Difference in quantity	Rate adopted as per Tally Accounts	Value of differential stock
Cement and TMT as on 31 March 2013²						
Head Office	Cement (ACC STCS Godown) (Bags)	2,612	0	2,612	285.61	7,46,013
	Cement (Birla STCS Godown) (Bags)	2,014	0	2,014	264.13	5,31,958
	Cement (JP STCS Godown) (Bags)	7,046	0	7,046	338.96	23,88,312
	Cement (Lafarge STCS Godown) (Bags)	2,488	40	2,448	286.04	7,00,226
	Cement (Prism STCS Godown) (Bags)	90	0	90	258	23,220
	Cement (Ultratech) (Bags)	58	0	58	284.15	16,481
	TMT Bars 8 mm (Kg)	12,784	3303	9,481	51.19	4,85,332
	TMT Bars 10 mm (Kg)	12,310.56	1725	10,585.56	51.1	5,39,969
	TMT Bars 12 mm (Kg)	25,141.8	1458	23,683.8	49.84	11,80,401
	TMT Bars 16 mm (Kg)	24,101	653	23,448	49.87	11,69,352
	TMT Bars 8 mm (Direct Supply) (Kg)	1,707	0	1707	59.13	1,00,935
	TMT Bars 10 mm (Direct Supply) (Kg)	230	0	230	51.26	11790
TMT Bars 12 mm (Direct Supply) (Kg)	3,754	0	3754	51.23	1,92,317	
Jorethang	Cement (Lafarge) (Bags)	1,677	0	1677	272.78	4,57,452
	TMT Bars 6 mm (Kg)	312	0	312	21.4	6,677
	TMT Bars 25 mm (Kg)	4	0	4	121.2	485
Total Cement and TMT						85,50,920
Gas equipments as on 31 March 2014						
Head Office	Single burner (in nos)	150	145 (defective)	5	350	1,750
	Gas Lighter (in nos)	952	808	144	69.19	9,963
	Rubber tube (in nos)	382	0	382	21.63	8,263
	Rubber tube Surakasha (in nos)	656	386	270	115	31,050
Jorethang	Agni Burner	4	0	4	798	3,192
	Apron	21	0	21	225	4,725
	Black Gold single burner	6	0	6	308.75	1,853
	Champion Chrome Burner	12	0	12	660.28	7,923
	Champion Stainless Steel	9	0	9	912.7	8,214
	Double Burner	1,254	274	980	747.77	7,32,815
	Green Level Double Burner	209	0	209	1,505.78	3,14,708
	Gas Lighter	402	208	194	70.55	13,687
	Grillmate	10	0	10	1,320.22	13,202
	Jombo Burner	2	0	2	893	1,786
	Single Burner	8	0	8	400.78	3,206
	Rubber Tube	1,371	0	1,371	21.63	29,654
Suraksha Rubber Tube	21	0	21	115.03	2,416	
Total Gas Equipment						11,88,407
Grand Total						97,39,327

The value of shortages worked out excludes the shortages already pointed out in earlier Audit Report 2005-06 for TMT bars and LPG equipment.

² Since Stock Register (in Tally) was updated up to 31 March 2013.

Appendix 4.13.1

Statement showing outstanding gaming fees and penalty till August 2014

(Reference: Paragraph 4.13; Page 109)

Period		Opening balance	Due amount	Due date	Amount paid	Date of payment	Outstanding MAR	Delay in days	Penal interest on delay
From	To								
01/06/2012	29/12/2012		10000000	01/06/2012	3000000	29/12/2012	7000000	192	631233
30/12/2012	23/05/2013	7000000			3000000	23/05/2013	4000000	145	333699
24/05/2013	31/05/2013	4000000						8	10521
01/06/2013	12/05/2014	4000000	11500000	01/06/2013	3000000	12/05/2014	12500000	346	1763178
13/05/2014	31/05/2014	12500000						19	78082
01/06/2014	23/07/2014	12500000	13225000	01/06/2014	5000000	23/07/2014	20725000	53	448249
24/07/2014	31/08/2014	20725000					20725000	39	265734
Total							20725000		3530696
Total Outstanding Due		(₹ 20725000 + ₹ 3530696)		₹ 24255696					

NB: ₹ 2.43 crore comprised of gaming fee not paid till May 2014 and penal interest calculated on outstanding amount till August 2014. The statements/accounts of monthly gaming fees as on 10th of succeeding months, were neither furnished by M/s Mayfair Hotel and Resorts (Sikkim), nor obtained by DSSL as a result of which, the penal interest was calculated on the outstanding MAR taken at the minimum of ₹ one crore at the rate of 12 per cent per annum.

Appendix 4.14.1

Loss of Revenue

(Reference: Paragraph 4.14; Page 110)

Months	Names of lotteries operated by MA				
	Fast Digit	Thunder ball	Thursday super lotto	Saturday super lotto	Super triplex
(1)	(2)	(3)	(4)	(5)	(6)
October 2012	2,18,32,790	57,01,255	84,40,542	81,39,050	157,64,95,234
November 2012	2,24,38,533	55,86,248	1,01,22,935	84,11,035	161,85,72,658
December 01-12-12 to 15-12-12	1,06,44,159	28,16,998	41,02,483	69,17,558	Not available
Total	5,49,15,482	1,41,04,501	2,26,65,960	2,34,67,643	319,50,67,892
MAR	₹ 27,45,774 (5%)	₹ 7,05,225 (5%)	₹ 11,33,298 (5%)	₹ 11,73,382 (5%)	₹ 3,19,50,679 (1%)

Total MAR of col. (2) to (6) = ₹ 3,77,08,358 as per clause 1 of interim agreement dated 18 November 2005 calculated by audit.

MAR realised by the DSSL at the rate of ₹ 10 crore per annum for 76 days = ₹ 2,08,21,918 (i.e. ₹ 10,00,00,000/365 x 76 days).

Therefore, loss of revenue = ₹ 1,68,86,440 (₹ 3,77,08,358 - ₹ 2,08,21,918).

Appendix 5.2.1

Audit conducted during 2013-14 under General Sector

(Reference: Paragraph 5.2; Page 112)

(₹ in crore)

Name of the unit	Expenditure of the unit (i.e. expenditure of the unit for the financial year for which audit conducted)				
	2009-10*	2010-11	2011-12	2012-13	2013-14
Home Department	-	-	-	16.98	-
Administration of Justice	-	-	-	-	-
Election Department	-	-	-	2.30	-
Information and Public Relations Department	0.66	0.96	-	0.82	-
Sports and Youth Affairs Department	0.25	0.22	0.19	0.24	5.03
Printing and Stationery (Sikkim Government Press)	-	-	-	6.01	-
Sikkim Public Service Commission	-	-	2.37	2.33	-
Information Technology Department	-	-	-	1.40	1.88
Police Department	11.08	26.97	28.29	60.32	-
Vigilance Directorate	-	4.24	4.11	4.70	-
Development Planning, Economic Reforms and NEC Affairs Department	-	-	-	6.24	-
Personnel, Administrative Reforms and Training Department	-	-	-	-	5.96
Raj Bhawan	-	-	-	4.07	-
Science and Technology	2.76	2.26	1.59	2.04	1.99
Rural Management and Development Department (BDO Offices)	-	-	-	-	-
Law Department	-	-	3.24	5.13	-
Land Revenue and Disaster Management Department	-	3.21	6.42	7.89	-
Excise (Abkari) Department	-	-	-	6.03	-
Finance, Revenue and Expenditure Department	-	2.90	4.09	58.69	-
Sikkim Legislative Assembly	-	-	-	12.42	14.88

Appendix 5.3.1

Status of progress of work under NLCPR and NEC

(Reference: Paragraph 5.3.8 and 5.3.10.2; Page 118 and 124)

Sl No	Project	Date of Sanction	Date of commencement	Stipulated date of Completion	Actual date of Completion	Delay as of March 2014 (months)	Physical progress of works	Reason for delay	DPRs		
									Whether DPRs accompanied Socio-economic Feasibility Report	Whether DPRs accompanied implementation & monitoring schedule	Whether DPRs accompanied Survey Reports
NLCPR											
1	Augmentation of Gyalsing Water Supply Scheme	February 2004	31.01.2005	10.08.2006	19.07.2010	33	100	Contractor's fault	No	No	No
2	Augmentation of Water Supply for Greater Rangpo	December 2006	25.04.2007	30.04.2008	31.08.2012	52	100	Not recorded	No	No	No
3	Augmentation of Sang Water Supply Scheme	Not available	5.2.2008	4.10.2008	30.09.2011	35	100	Not recorded	No	No	No
4	Augmentation of Rhenock Water Supply	7.3.2008	12.09.2008	30.9.2010	Under progress	42	97	Land dispute	No	No	No
5	Augmentation of Pakyong WSS	23.12.2010	07.03.2012	28.2.2014	Under progress	1	66	Land problem	No	No	No
6	Water Distribution for Singtam Town in East Sikkim	17.7.2011	02.01.2012	30.6.2013	Under progress	9	66	Land clearance	No	No	No
7	Water Supply for Melli Bazar in South Sikkim	1.7.2011	22.06.2012	21.12.2013	Under progress	3	16	Land clearance	No	No	No
8	Augmentation of WSS in newly created Jorethang Nagar Panchayat	17.3.2011	07.05.2012	31.12.2013	Under progress	3	56	Land clearance	No	No	No
9	Water Supply to Namchi Town from Bermelli Source	11.9.2011	22.02.2014	30.11.2016	Under progress	Within the completion time	Not applicable	Not applicable	No	No	No
10	Water Supply Scheme in Chakmakey Ringyang	June 2003	1.03.2004	31.08.2005	30.08.2009	47	100	Land problem	No	No	No
11	Water supply Scheme in Central Pandam, East Sikkim	June 2009	April 2010	March 2012	Project not executed	24	Not available	Work not executed due to Land clearance and drying up of water source	DPR not made available		
12	Water Supply Scheme at Rapdentse, West Sikkim	July 2007	January 2008	3.7.2008	Under progress	68	Not available	Forest Clearance	No	No	No
13	Water Supply Scheme at Amba Taza,	January 2013	30.09.2013	17.9.2015	Under progress	Within the completion time	Not available	Not applicable	No	No	No

	NEC Schemes								No	No	No
1	Providing distribution reservoir & distribution main trunk line for Water Supply to Namchi Water Supply	Not available	17.11.2006	16.05.2007	30.09.11	52	100	Not recorded	No	No	No
2	Kaluk Rinchepong Water supply Project, West Sikkim	10.02.2004	28.03.2005	27.03.2006	20.01.2010	46	100	Land clearance	No	No	No
3	Providing new distribution network for Water Supply Scheme to Namchi Town Phase II	12.11.2008	11.03.2009	10.09.2010	Under progress	42	98	Land problem	No	No	No
4	Water Supply Project for Ranipool Bazar in East Sikkim	15.03.2007	22.07.2007	30.09.2008	Under progress	66	98	Not recorded	No	No	No
5	Upgradation & Modernisation of feeder approach road including Development of WTP at Gangtok	16.7.2008	17.05.2011	30.5.2012	Under progress	22	98	Delay by contractor	No	No	No
6	Augmentation of Dentam Water Scheme Phase I	28.3.2011	17.12.2011	16.6.2013	Under progress	9	68	Land dispute	No	No	No
7	Augmentation of Dentam Water Scheme Phase II	23.3.2011	17.12.2011	16.6.2013	Under progress	9	45	Land dispute	No	No	No
8	Construction of WSS at Makha Bazar	23.10.2011	01.10.2012	30.9.2014	Under progress	-	13	Work in abeyance due to contractor's fault	No	No	No
9	IT system for Water Supply Management in Sikkim	22.3.2012	22.03.2012	30.5.2015	Under progress	Within the completion	52	N/A	Yes	Yes	Yes
10	Strengthening of Distribution System of Pakyong WSS	31.8.2005	10.08.2006	12.2.2007	Under progress	72	Not available	Forrest & land clearance	No	No	No

Appendix 5.4.1
Outstanding Travelling Allowance Advances

(Reference: Paragraph 5.4; Page 133)

SI No.	Name of the Department	Year	Vr No and Date	Amount (₹)	Year-wise total (₹)
1	Home Department	2007-08	178/3.11.07	28185	
			1079/6.12.07	25885	54070
		2008-09	1546/18.4.08	28245	
			535-536/4.12.08	18000	46245
		2009-10	440/11.6.09	30000	
			2818/28.12.09	100000	
			1297/9.12.09	250000	
			2570/25.1.10	200000	
			2910/11.3.10	63500	643500
		2010-11	183/5.5.10	18400	
			869-79/4.3.11	200000	218400
		2012-13	991-992/11.7.12	30000	
			984/11.10.12	15000	
			1406/22.12.12	30000	
	2644/21.2.13	20000	95000		
	Total		1057215		
2	Finance, Revenue and Expenditure Department	2012-13	1866/16.2.13	10000	10000
		Total		10000	
3	Governors Secretariat	1994-95	13-15/19.1.95	13500	
			23/19.1.95	6500	20000
		Total		20000	
4	Department of PAR and Training	1980-81	1148/13.11.80	1100	1100
		1981-82	1457/20.11.81	1500	1500
		1983-84	1406/19.1.84	2800	2800
		1985-86	549/7.6.85	3000	
			1601/16.9.85	10000	
			1115/9.12.85	2500	
			1660/29.9.85	2000	17500
		1986-87	2040/22.11.86	2000	2000
		1989-90	2144/25.10.89	1500	1500
		1992-93	2371/23.3.93	1268	1268
		1995-96	1179/26.7.95	3800	3800
		2002-03	13/25.11.02	16000	16000
		2006-07	2/4.9.06	7000	7000
		2008-09	3464/23.3.09	26000	26000
		2009-10	443/26.11.09	14000	
			6842/26.3.10	10000	24000
			316/3.7.10	30000	30000
	Total		134468		
5	Cultural Affairs and Heritage Department	2008-09	113/1.8.08	8000	
			114/1.8.08	15000	23000
		2009-10	2141/12.6.09	30000	30000
		2011-12	348/5.9.11	20000	20000
			Total		73000
6	Irrigation and Flood Control Department	2006-07	149/27.9.06	13500	13500
		2007-08	181/26.7.07	28475	28475
			Total		41975
7	Sports and Youth Affairs Department	2004-05	1084/19.1.05	19000	19000
		2005-06	2565/20.3.06	10000	10000
		2007-08	950/7.7.07	23500	
			948/7.7.07	24000	47500
		2008-09	1841/13.5.08	12250	
			1842/13.5.08	12250	
			581/4.7.08	33650	
			844/5.7.08	35150	
			637/24.12.08	30000	
	638/24.12.08	30000			

		656/9.1.09	6500		
		657/9.1.09	6500		
		658/9.1.09	6500		
		659/9.1.09	6500		
		688/22.1.09	20000	199300	
	2010-11	129/2.7.10	30000		
		296/3.9.10	30000		
		26/30.1.10	25000	85000	
		Total	360800		
8	Health Care and Family Welfare Department	1998-99	1473/15.9.98	6400	
			727/9.11.98	12700	
			1239/22.3.99	25000	44100
		1999-00	608/6.9.99	16500	
			12.8.99	50000	
			2137/23.9.99	30000	96500
		2000-01	1412/16.11.00	20000	
			1791/28.11.01	9075	
			1309/31.12.01	24270	53345
		2005-06	4290/30.8.05	7990	7990
		2006-07	283/17.5.06	25296	
			127/11.10.06	46000	
			3278/18/12.06	8270	79566
		2007-08	798/4.10.07	26688	
			3012/15.10.07	30880	
			1115-16/10.1.08	43633	
			593699/18.3.08	20960	122161
		2008-09	2775-76/20.6.08	2490	
			856/22.7.08	3000	
			857/22.7.08	3000	
			2379/20.11.08	9445	
			3905/27.11.08	10000	
			2138/30.1.09	18220	46155
		2009-10	1309/9.12.09	11100	
			2736/15.2.10	44000	
			3240/15.2.10	44000	
			8/8.2.10	32750	131850
2010-11	633/13.5.10	14465			
	446/4.9.10	20000			
	51/30.11.10	50105			
	3962/30.11.10	42300			
	306/1.2.11	45250	172120		
2012-13	1675-79/25.4.12	18450	18450		
	Total	772237			
9	Ecclesiastical Affairs Department	1990-91	2178/31.1.91	3500	
		1999-00	1177/9.3.00	7700	
		2003-04	1770/18.7.03	26020	
		Total	37220	26020	
10	Labour Department	1998-99	639/17.10.98	14000	
		2008-09	4882/31.7.08	15000	
		Total	29000	15000	
11	Tourism and Civil Aviation Department	2005-06	705/8.11.05	88875	
			706/8.11.05	88875	
		2011-12	4040/27.2.12	20000	
			3916/22.3.12	53000	
			1084/29.2.12	20000	
			1193/19.3.12	53000	
	Total	323750	177750		
12	Sikkim Public Service Commission	2005-06	8621/31.3.06	5900	
		2007-08	4794/29.06.07	10000	
		Total	15900	10000	
13	DESME (Planning and Development Department)	2010-11	2267/18.2.11	15000	
			2268/18.2.11	15000	
		Total	30000	30000	
14	Commerce and Industries Department	1988-89	292/2.7.88	500	
		1990-91	841/4.8.90	4000	

			1298/20.11.90	2000	
			1818/23.2.91	6500	12500
		1998-99	1177/7.7.98	12000	12000
		2006-07	1280/10.11.06	40000	40000
		2010-11	4813/27.10.10	23000	23000
		Total		88000	
15	Information and Technology Department	2009-10	2541/25.1.10	15000	
			2661/27.1.10	15000	
			340/4.1.10	15000	45000
		2010-11	1321/8.10.10	25000	
			201/4.1.11	20000	
			1595/26.4.10	6000	
			1596/26.4.10	6000	57000
		2012-13	854/5.9.12	4690	
			1038/9.1.13	12000	
			1039/10.1.13	12000	28690
		Total		130690	
16	Energy and Power Department	2007-08	530-532/4.5.07	7409	
			530-532/4.5.07	6889	
			276/13.9.07	20000	
			2525/9.9.07	80000	
			4122/17.10.07	50000	164298
		Total		164298	
17	Cooperation Department	1991-92	1/26.3.92	5000	
			3/17.3.92	1040	6040
		1992-93	28/24.11.92	7000	7000
		1995-96	2084/8.2.96	8160	8160
		1997-98	4054/26.3.98	12750	12750
		1999-00	1744/25.1.00	3475	3475
		2003-04	7/2.3.04	1750	1750
		2006-07	2966/29.11.06	2240	2240
		Total		41415	
18	Urban Development and Housing Department	2006-07	2663/20.6.06	6000	
			2663/20.6.06	6000	
			1487/14.8.06	10000	
			1992/17.11.06	25000	47000
		2008-09	2855/19.7.08	20000	
			3323/20.9.08	12800	
			3323/20.9.08	12800	
			628/7.11.08	25000	70600
		2009-10	2046/25.4.09	6000	
			2446/18.11.09	15000	21000
		Total		138600	
19	Sikkim Nationalised Transport Division (Transport Department)	2002-03	1/31.1.03	16450	16450
		2003-04	8/6.11.03	2000	
			51/17.3.04	5000	
			52/17.3.04	5000	12000
		2004-05	88/13.9.04	2102	
			89/13.9.04	2102	
			90/13.9.04	2102	
			91/13.9.04	2102	
			8/19.11.04	20000	28408
		2005-06	50/27.10.05	15000	15000
		2006-07	124/9.8.06	1200	
			125/9.8.06	1200	
			126/9.8.06	1200	
			128/9.8.06	1200	
			24/13.2.07	2000	6800
		2007-08	84/20.4.07	8500	
			38/24.8.07	7000	
			41/30.8.07	7000	22500
		2008-09	31/27.6.08	1519	
			30/27.6.08	1519	
			6/6.9.08	8000	
			35/19.3.09	10000	21038

21	Food, CS & CA Department	2012-13	1131/12.7.12	20000	20000
22	AHVS Department	2007-08	4099/30.11.07	28500	
				27700	56200
		2009-10	4145/28.11.09	4000	4000
		Total		60200	
23	Horticulture and Cash Crops Department	2008-09	997/8.12.08	5075	
			1435/6.2.09	107370	
			1436/6.2.09	112520	
		Total		224965	224965
24	Food Security and Agriculture Development Department	1998-99	206/3.2.99	18700	18700
		2002-03	3325/31.7.02	15000	15000
		2004-05	743/4.9.04	13000	
			344/4.5.04	17890	
			1525/13.3.05	3000	33890
		2007-08	23.11.07	12000	12000
		2008-09	2707/21.5.08	11600	11600
		2009-10	1080/6.6.09	26000	26000
		Total		117190	
25	PCCF, Territorial	2008-09	698/4.12.08	29700	
			1006/8.12.08	9900	
			12.2.09	30830	70430
		2009-10	2058/19.8.09	18000	18000
		Total		88430	
	PCCF, Wildlife	1986-87	2/3.12.86	4000	4000
		1988-89	42/23.8.88	2500	2500
		1989-90	1/20.4.89	7450	
			140/17.6.89	24000	
			1188/21.7.89	1500	
			1187/21.7.89	2450	35400
		1990-91	88/2.5.90	7450	
			88/2.5.90	24000	
			1274/24.7.90	2475	33925
		1992-93	800/9.9.92	3450	
			495/13.11.92	3000	
			495/13.11.92	9000	
			495/13.11.92	9500	
			495/13.11.92	5500	
			495/13.11.92	3060	33510
1995-96	398/14.10.95	6000			
	398/14.10.95	5500	11500		
Total		120835			
	PCCF, LU&E	2008-09	1688/2.8.08	30500	30500
26	1 IRB	2012-13	1052/27.6.12	6000	
			1053/27.6.12	6000	
			738/22.6.12	4300	
			739/22.6.12	4300	
			740/22.6.12	4300	
			737/22.6.12	4300	
			194/5.2.13	4500	
			195/5.2.13	4500	
			196/5.2.13	4500	
			197/5.2.13	4500	47200
	Total		47200		
	3 rd IRB	2012-13	398-403/2.12.12	8925	
			378/9.8.12	8400	
		Total	379-386/9.8.12	48600	65925
	SP/South	2012-13	437/15.6.12	3665	
			544/21.6.12	3665	
			1302/30.6.12	13200	20530
Total			20530		
SP/East	2012-13	1156/17.10.12	11000	11000	
SP/Reserve Lines	2012-13	1134-61/19.6.12	240000	240000	
27	State Election Commission	2004-05	63/11.2.05	29550	29550

		2005-06	61/18.7.05	22000	22000
		2006-07	13/6.2.07	28500	28500
		Total		80050	
28	Sikkim Legislative Assembly	1995-96	138/6.9.95	17432	
			34/7.9.95	200000	
			535/21.8.95	110000	327432
		1996-97	18.4.96	9700	
			354/5.11.96	11320	
			34/5.11.96	11820	
			54/8.11.96	4500	37340
		1997-98	736/25.4.97	12280	
			56/5.2.97	24400	
			831/13.6.97	5000	
			1385/9.7.97	11320	
			1386/9.7.97	10830	63830
		1998-99	217/5.5.98	100780	
			2053/25.6.98	12700	113480
		1999-00	562/19.4.99	15250	
			1223/14.6.99	23130	38380
		2000-01	695/22.4.00	5250	
			1997/20.6.00	50000	
			1093/12.5.00	20000	
			37/23.1.01	20400	95650
		2001-02	25/4.4.01	9500	
			153/18.4.01	49912	
			29/5.4.01	18956	
			9/6.8.01	20000	
			135/23.6.01	26000	
			86/8.5.01	23600	
			138/29.8.01	14900	
			34/19.9.01	39000	
			91/10.5.01	14200	
			107/24.11.01	332510	
			106/24.11.01	104490	
			96/17.1.02	31730	
			6/4.2.02	39570	
			83/7.1.02	17430	
			801/7.1.02	9240	751038
		2002-03	57/22.11.02	711608	
			22/19.3.03	1500	713108
		2003-04	1093/12.5.03	20000	20000
		2004-05	6/27.8.04	116260	116260
		2005-06	125/30.1.06	21746	
			126/30.1.06	21746	
			127/30.1.06	21746	65238
2006-07	20/21.4.06	46360			
	91/31.1.07	64768	111128		
2007-08	14/4.12.07	29536			
	166/28.6.07	25280			
	8/7.9.07	29960			
	168/27.12.07	32480			
	1/4.1.08	74040	191296		
2008-09	22/7.3.09	62550	62550		
2009-10	80/25.1.10	10000			
	80/25.1.10	10000			
	80/25.1.10	11400			
	266/5.5.09	63000			
	27/9.7.09	11850			
	49/14.12.09	46850			
	3/6.3.10	127063	280163		
2010-11	309/28.4.10	10020			
	310/28.4.10	10020			
	308/28.4.10	10020			
	3/1.12.10	54800			
	29/4.6.10	70000			

		40/15.9.10	20500		
		23/11.11.10	40250		
		57/25.11.10	63000		
		78/28.12.10	77800		
		15/10.1.11	58000		
		14/10.1.11	42100	456510	
	2011-12	60/16.4.11	106350		
		160/16.4.11	106350		
		160/16.4.11	106350		
		136/6.4.11	141930		
		136/6.4.11	135830		
		158/16.4.11	144150		
		183/25.4.11	50250		
		184/25.4.11	25250		
		185/25.4.11	23250		
		186/25.4.11	22750		
		189/25.4.11	21750		
		29/15.9.11	113300		
		40/17.9.11	12000		
		30/17.9.11	225600		
		188/25.4.11	21750		
		187/25.4.11	22750		
		107/24.5.11	65694		
		15/7.7.11	24100		
		16/7.7.11	23500		
		28/15.7.11	42550		
		27/15.7.11	39710		
		39/20.7.11	23200		
		41/20.7.11	26600		
		44/25.7.11	34460		
		07/5.9.11	34000		
		31/15.9.11	65200		
		32/15.9.11	42400		
		34/15.9.11	42400		
		32/11.11.11	14200		
		33/11.11.11	13000	1770624	
	2012-13	49/11.12.12	300000		
		31/29.1.13	1346768		
		7/7.4.12	43600		
		99/30.11.12	83767		
		22/7.12.12	28800		
		4/6.2.13	48540		
		21/8.2.13	49700		
		20/8.2.13	49700		
		19/8.2.13	42700		
		18/13.3.13	40100		
		19/13.3.13	40100		
		21/15.3.13	51200		
		6/16.3.13	23150		
		43/26.3.13	30000	2178125	
		Total	7392152		
29	Human Resource Development Department	2009-10	538-539/31.10.09	4000	4000
		2010-11	CB/06/02.09.00	3000	
			4477-78/26.03.11	30000	33000
		Total		37000	