

APPENDICES

Appendix 1.2.1
Audit conducted during 2015-16 under Social Sector
(Reference: Paragraph 1.2)

(₹ in lakh)

Name of the Unit	Expenditure of the unit (i.e. expenditure of the unit for the financial year for which audit conducted)				
	2011-12	2012-13	2013-14	2014-15	2015-16
Gram Vikash Adhikary, Yuksom, West Sikkim	228.80	317.02	563.77	111.22	-
State Project Director, Sarva Shikha Abhiyan	-	-	-	2,930.00	-
CDPO East, Social Justice, Empowerment and Welfare Department	152.99	15.97	15.75	112.75	-
Principal Secretary, Labour Department	-	-	-	277.58	-
Chief Administrator, State Institute of Capacity Building	-	-	-	910.64	-
Project Director, North Eastern Region Capital City Development Investment Programme (NERCCDIP)	-	-	-	2,223.25	-
Commissioner-cum-Secretary, Social Welfare Division, Social Justice, Empowerment and Welfare Department	-	-	-	1,581.96	-
Principal Secretary, Women and Child Welfare Division, Social Justice, Empowerment and Welfare Department	-	-	-	4,499.62	-
Chairmen Juvenile Welfare Board	-	-	-	54.76	-
Gram Vikash Adhikary Daramdin, West Sikkim	-	-	-	145.76	-
Gram Vikash Adhikary, Chongrong, West Sikkim	-	-	-	55.60	-
Gram Vikash Adhikary, Yuksom, West Sikkim	-	-	-	52.20	-
Member Secretary, Illness Assistance Fund Association	21.93	4.73	26.74	30.98	-
Sikkim Government College, Gyalshing	-	-	-	126.48	-
Vocational Training Improvement Project	-	-	-	72.00	-
Commissioner cum Secretary, Welfare Division, Social Justice Empowerment and Welfare Department	-	-	-	1,300.41	-
Child Development Project Officer, Mangan	171.40	184.84	176.31	157.61	-
Child Development Project Officer, Namchi	137.31	165.65	174.85	183.69	-
Child Development Project Officer, Gyalshing	214.63	233.89	241.74	234.68	-
Secretary, Ecclesiastical Department	-	-	0	1,194.47	-
Sikkim State Commission for Women	-	-	43.24	41.28	-
Block Development Officer, Khamdong, East Sikkim	129.48	56.99	54.95	58.66	-
Director Namgyal Institute of Tibetology, Deorali	-	-	171.35	319.92	-
Project Director State AIDS Control Society	-	-	1,086.42	1,142.04	-
Block Development Officer, Kabi Tingda	-	-	-	355.88	-
Block Development Officer, Duga, East Sikkim	-	-	-	428.79	-
Block Development Officer, Sumbuk, South Sikkim	-	-	-	529.61	-
Block Development Officer, Rhenock, East Sikkim	-	-	-	509.69	-
Block Development Officer, Dentam East Sikkim	762.65	993.25	1,116.34	1,293.41	-
Bloc Development Officer, Pakyong East Sikkim	-	-	-	405.53	-
Block Development Officer, Gyalsing, West Sikkim	-	-	-	698.48	-
Block Development Officer, Chungthang, North Sikkim	554.97	493.69	1,005.39	644.11	-
Block Development Officer, Soreng, West Sikkim	421.60	1,641.10	1,303.11	1,064.38	-
Chief Executive Officer, Sikkim Building and Other Construction Workers Welfare Board	-	-	-	41.48	-
Secretary, Health Care, Human Service and Family Welfare Department	-	-	-	-	5,514.14
Principal Secretary, Human Resource Development Department	-	-	3,864.21	4,218.37	-
Superintendent, STNM Hospital	-	-	-	-	4,134.25
Assistant Controller, Legal Metrology and Consumer Protection Cell Jorethang	-	-	33.30	38.06	-
Chief Medical Officer, District Hospital, Namchi	-	-	2,120.11	2,407.44	-
Additional Controller Legal Metrology and Consumer Protection Cell, Gangtok	-	-	132.21	150.48	-
Secretary, Cultural Affairs and Heritage Department	-	-	-	1,205.50	1,148.93
State Legal Service Authority	-	-	-	184.81	-
Urban Development and Housing Department	-	-	-	11,225.81	-
Total	2,795.76	4,107.13	12,129.79	43,219.39	10,797.32

Appendix 1.3.1

Year-wise lifting of SK Oil

(Reference: Paragraph 1.3.9.2.4(i))

(in ₹ per KL)

Sl. No	Effective date	Dealers commission (Form XV)	Dealers commission (Other than Form XV)	Difference
1	28 February 2007	243.00	200.00	43.00
2	23 May 2008	255.00	212.00	43.00
3	6 July 2009	263.00	220.00	43.00
4	7 September 2010	275.00	232.00	43.00
5	28 December 2012	438.24	377.73	60.51
6	21 October 2014	536.09	475.58	60.51
7	5 February 2016	714.18	649.16	65.02

Appendix 1.3.2

Varying rates of dealers' commission

(Refer Para 1.3.9.2.4(i))

(Figures in KL)

Sl. No.	IOCL	Location	2011-12	2012-13	2013-14	2014-15	2015-16	Total
1	M/s Kerosales (against SNOD)	Deorali	474	951	990	987	900	4,302
2	M/s Denzoil	Ranipool	1,002	462	414	435	396	2,709
3	M/s Mulchand & Sons	Mangan	348	324	324	324	288	1,608
4	M/s Zongkero	Gangtok	1,026	972	984	978	900	4,860
5	M/s Ethenpa Entrprises	Namchi	741	648	648	648	564	3,249
6	M/s Kerosona	Gyalshing	672	576	576	576	504	2,904
	BPCL							
1	M/s Ratiram Bansilal	Gangtok	1,332	1,212	1,203	1,200	1,098	6,045
2	M/s Indraj Kurdamull	Rangpo	1,272	1,200	1,206	1,200	1,062	5,940
	Total		6,867	6,345	6,345	6,348	5,712	31,617

Appendix 1.3.3

Construction/Upgradation of godowns

(Refer Para 1.3.9.2.8(i))

Sl. No.	Food godowns	Sanctioned cost (₹ in lakh)	Capacity (in tons)
1	Gangtok	105.12	1,000
2	Rhenock	90.34	500
3	Singtam	86.34	500
4	Lachung	69.37	200
5	Makha	67.04	500
6	Dikchu	60.27	75
7	Namchi	90.33	500
	Total	568.81	

Appendix 2.2.1 Audit conducted during 2015-16 under Economic Sector

(Reference: Paragraph 2.2)

(₹ in lakh)

Name of the Unit	Expenditure of the unit (i.e. expenditure of the unit for the financial year for which audit conducted)				
	2011-12	2012-13	2013-14	2014-15	2015-16
Sr. Regional Transport Officer, Motor vehicle Division, Jorethang	63.06	67.45	72.73	-	-
Special Secretary, Motor Vehicle Division, Gangtok	-	-	448.00	681.02	-
DFO, Territorial, Forest Environment & Wildlife Management Department	-	-	555.09	-	-
The Secretary, Mines Mineral & Geology Department	-	-	-	378.29	-
North Eastern State Roads Investment Programme (NESRIP)	-	-	-	818.37	-
District Project Manager, North East Rural Livelihood Project, Jorethang, South Sikkim	-	-	-	761.81	-
District Project Manager, North East Rural Livelihood Project, Gyalshing, West Sikkim	-	-	-	745.49	-
Director, State Institute of Rural Development, South Sikkim	-	-	-	534.05	-
Commissioner-cum-Secretary, Co-operation Department	-	-	-	1,459.13	-
Sikkim State Cooperative Supply and Marketing Federation Ltd. (SIMFED)	-	-	17,494.49	10,194.16	-
Additional District Collector (Development), Gyalshing	-	-	-	148.51	-
Additional Collector, (Development) RMDD, Mangan	-	-	-	166.94	-
Project Director, South Asia Tourism Infrastructure Development Project	-	-	-	94.25	-
Dy. Director, Tourist Information Centre, Pelling, Tourism and Civil Aviation Department	-	22.30	31.33	41.44	-
Secretary, Tourism and Civil Aviation Department	-	-	-	6,834.61	-
Sikkim Biodiversity Conservation and Forest Management Project	-	-	-	2,125.00	-
Secretary Food Security & Agriculture Department	-	-	-	5,452.86	-
JD. Food Security & Agriculture Department, Gyalshing	-	-	251.00	182.00	-
JD. Food Security & Agriculture Department, Gangtok	-	-	79.66	153.47	-
Director, Sikkim Renewable Energy Development, Gangtok	-	-	-	396.18	-
JD. Food Security & Agriculture Department, Mangan	-	-	149.92	153.45	-
Addl. Director Directorate of fisheries Animal Husbandry, Fisheries & Livestock Development Department	-	-	229.33	105.75	-
Additional District Collector (Dev) RMDD, Gangtok	-	-	-	328.56	-
Chief Executive Officer, Sikkim Organic Mission	-	-	-	1,240.25	-
Director, Directorate of Handloom & Handicraft, Gangtok	-	-	891.44	879.70	-
Secretary, Rural Development Department, Gangtok	-	-	-	45,550.38	10,702.71
Chief Conservator of Forest, Forest Environment & Wild Life Department	-	-	-	19,802.05	-
Principal Chief Conservator of Forest cu Secretary (Territorial), Forest Environment & Wild Life management Department, Gangtok	-	-	9,911.90	19,802.05	-
Director, State Medicinal Plant Board, Forest Environment & Wild Life management Department, Gangtok	-	-	184.20	177.80	-
Principal Chief Conservator of Forest cu Secretary (Utilisation Circle), Forest Environment and Wild Life management Department, Gangtok	-	-	95.06	110.84	-
Principal Chief Conservator of Forest cu Secretary (Wild Life Circle), Forest Environment and Wild Life management Department, Gangtok	-	-	-	134.43	-

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DFO (Territorial), East Division	-	-	-	585.32	-
Superintending Engineer, South West, Rural Management and Development Department	-	-	6,345.00	8,889.00	-
DFO, Wild Life, Gangtok	118.09	108.69	108.69	225.18	-
Secretary, Sikkim Nationalised Transport (SNT), Gangtok	-	-	-	5,464.24	3,924.05
Divisional Engineer, Water Security and Public Health Engineering Department, Namchi	-	-	-	1,592.00	-
Member Secretary, State Pollution Control Board	193.65	112.82	117.48	135.17	-
Small Farmer Agri Business Consortium, Gangtok	-	-	-	2,842.00	-
Member Secretary, Sikkim State Biodiversity Board, Forest Environment and Wildlife Management Department, Gangtok	-	-	-	19.05	-
DFO, Environment & Soil Conservation, South Division, Forest Environment & Wildlife Management Department,	-	-	103.27	87.51	-
DFO (Territorial), South, Forest Environment and Wildlife Management Department.	-	-	410.83	413.85	-
DFO (Territorial), North Division, Forest Environment and Wildlife Management Department.	-	-	234.77	277.83	-
DFO, Environment & Soil Conservation, West Division, Forest Environment & Wildlife Management Department	-	-	51.41	58.10	-
DFO (Territorial), West Division, Forest Environment and Wildlife Management Department.	-	-	286.94	387.27	-
Secretary, Animal Husbandry, fisheries and Veterinary Service Department, Tadong, Gangtok	-	-	-	1,358.25	-
Principal Chief Engineer, Water Security and Public Health Engineering Department	-	-	-	4,346.19	-
Principal Director-cum-Secretary, Horticulture and Cash Crop Development Department, Tadong, Gangtok	-	-	-	4,637.08	-
Assistant Engineer, North, Building and Housing Department, Mangan.	-	-	-	365.53	-
Divisional Engineer, South Division, Building and Housing Department, Namchi.	-	-	-	814.68	-
Divisional, Engineer, West Division, Building and Housing Department, Gyalshing	-	-	-	128.19	-
Divisional, Engineer, East Division, Water Resource and River Development Department, Gangtok	-	-	-	112.07	-
Joint Director, Horticulture & Cash Crop Department, North District, Mangan	88.61	91.67	138.08	167.64	-
Divisional, Engineer North Division, Water Resource and River Development Department, Gangtok	-	-	-	-	99.50
PCE-cum-Secretary, Building and Housing Department	-	-	-	-	2,373.18
PCE-cum-Secretary, Roads and Bridges Department	-	-	-	-	1,638.08
Superintending Engineer, Roads & Bridges Department, South District	-	-	-	-	363.04
Divisional Engineer, Roads & Bridges Department, North	-	-	-	-	59.91
Krishi Vigyan Kendra, Namthang	-	-	76.00	56.40	-
Krishi Vigyan Kendra, Geyzing	-	-	81.08	83.50	-
Krishi Vigyan Kendra, Mangan	-	-	76.44	80.70	-
PCE-cum-Secretary, Water Resource and River Development Department	-	-	-	-	2,226.42
Chief Medical Officer, District Hospital Singtam	-	-	-	2,515.60	-
Jt. Director, Animal Husbandry, Fisheries and Livestock Development Department	-	-	-	299.75	-
PCE-cum-Secretary, Energy and Power Department	-	-	2,461.97	3,679.12	-
Energy and Power Department, South District	-	-	1,157.58	-	-
Principal Secretary, Commerce & Industries Department	-	-	-	-	3,593.4
Total	463.41	402.93	42,04,369.79	1,54,727.87	24,980.29

Appendix 2.3.1 Detail status of reforms

(Paragraph 2.3.9.1)

Mandatory Reforms

Reform	Status as of 31 March 2016	Departmental reply and further observations
ULB level reforms		
1 Shifting to Accrual based Double Entry accounting.	Partially achieved.	The Department stated that the account had been prepared in double entry accrual accounting system. However, it was seen that some accounts were prepared on accrual and some on cash basis accounting system.
2. E-governance set up.	Ongoing. The objective of this reform of deploying e-governance in ULBs and parastatals was to improve the system of governance, using IT applications to make the ULBs more efficient and effective in delivering services to the citizens. Implementation of this reform was expected to benefit the ULBs as well as the citizens by simplifying systems and processes.	The processing of bids had been completed for selection of System Integrator and the same was at the stage of issue of Letter of Intent. However, due to delay in implementation of the reform, the objective to make the ULBs IT enabled in delivering services to the citizens more efficiently and effectively was defeated.
3. Reform of Property Tax so that it becomes major source of revenue for ULBs.	Not achieved.	The Department stated that the Property Tax Sub-Committee was working on various modalities of taxation regime. Due to delay in implementation of this reform in Property Tax, ULBs failed to harness one of the major source of revenue.
4. 100 per cent cost recovery (Water Supply and Solid Waste)	The water supply in urban area in the State had not been transferred to the ULBs and it was under the control of Government Department.	As per the information furnished by Department, cost of recovery was only 50 per cent. This could not be verified in Audit as revenue expenditure on solid waste management was clubbed together with other heads.
5. Internal earmarking of funds for services to urban poor.	Achieved	-
6. Provision of basic services to urban poor including security of tenure at affordable price, improved housing, water supply, sanitation, health and social security, education.	Partially Achieved.	Department in its reply stated (November 2016) that the ULBs have been directed through a notification to earmark 25 per cent of their annual budget minus the establishment expenses and deposit the amount in a separate BSUP fund. Based on the above facts Department incorporated the status of the reform achieved fully. However, the reply of the Department was not tenable as the ULB stated that the grants for basic services to urban poor have been transferred by UDHD to be implemented by ULB. Only sewerage management was carried out by the ULBs.
State level reforms		
7. Transfer of 18 functions under 12 th Schedule to ULBs.	Not achieved.	The WSPHED had submitted (June 2010) a detailed action plan and schedule for handing over of the assets and responsibilities to the ULBs. However, ULBs did not have the required capacity to operate and maintain the same. The taking over of the functioning is still pending.
i) Urban planning including town planning.	Partially transferred. Only bazar contracts, car parking and civil works upto ₹ 50 lakh were transferred to ULBs.	As per MOA (13 June 2007), target date for transfer of functions under 12th schedule to ULBs was 2010-11. Due to the non-transfer of all 18 functions, ULBs were not able to perform and exercise their role as vibrant democratic units of local self-Government.
ii) Regulation of land-use and construction of buildings.	Not yet transferred.	
iii) Planning for economic and social development.	Not yet transferred.	
iv) Roads and bridges.	Not yet transferred.	

Reform	Status as of 31 March 2016	Departmental reply and further observations	
v) Water supply for domestic, industrial and commercial purposes.	Not yet transferred.		
vi) Public health, sanitation conservancy and solid waste management.	Partially transferred. Only collection and disposal of municipal solid waste and collection of sanitation charges have been transferred to ULBs.		
vii) Fire services.	Not yet transferred.		
viii) Urban forestry, protection of the environment and promotion of ecological aspects.	Not yet transferred.		
ix) Safeguarding the interests of weaker sections of society, including the handicapped and mentally retarded.	Not yet transferred.		
x) Slum improvement and upgradation.	Not yet transferred.		
xi) Urban poverty alleviation.	Function of implementation of poverty alleviation schemes has been transferred to ULBs.		
xii) Provision of urban amenities and facilities such as parks, gardens, playgrounds.	Not yet transferred.		
xiii) Promotion of cultural, educational and aesthetic aspects.	Not yet transferred.		
xiv) Burials and burial grounds, cremations, cremation grounds and electric crematoriums.	Not yet transferred.		
xv) Cattle pounds; prevention of cruelty to animals.	Not yet transferred.		
xvi) Vital statistics including registration of births and deaths.	Not yet transferred.		
xvii) Public amenities including street lighting, parking lots, bus stops and public conveniences.	Not yet transferred.		
xviii) Regulation of slaughter houses and tanneries.	Not yet transferred.		
8. Repeal of Urban Land Ceiling and Regulation Act.	Not applicable.		No Urban Land Ceiling and Regulation Act exist in the State.

Reform	Status as of 31 March 2016	Departmental reply and further observations
9. Amendments to Rent Control legislation to bring out amendments in existing provisions for balancing the interests of landlords and tenants.	Not applicable	According to the note under timeline for reforms in Reforms Agenda, the Gangtok Rent Control and Eviction Act 1956 is applicable for rent control. This being an old law, it falls in the ambit of Article 371F of the Constitution and hence non-amendable by the State. Moreover, the provisions of the Act provide sufficient basis for protecting the right of landlords and tenants with very few disputes which were settled amicably. Hence, the timelines as stipulated in the State Level Reforms was taken only as indicative strictures.
10. Transfer (City planning, water supply and sanitation).	Partially achieved.	As stated by the Department, State Government was considering the formation of Water Supply and Sewerage Board. Only sanitation had been transferred to ULBs. Due to non-transfer of city planning to ULBs (remained under UDHD), there was no participation of elected representatives and actual stakeholders in city planning.
11. Public Disclosure Law.	Not achieved.	As stated by the ULB, Public Disclosure Law had not been enacted despite issuance of Notification in 2011. Not enacting the Public Disclosure Law led to failure in instituting transparency and accountability in functioning of municipalities.
12. Rationalisation of Stamp duty to bring it down to no more than 5 per cent.	Before signing of the MoA, rate of registration of the land was 5 per cent (4 per cent on the consideration value of land and 1 per cent stamp duty on the consideration value of land).	Department in its reply stated that the stamp duty applicable in the State is already 4 per cent. Based on the above facts Department incorporated the reforms fully achieved. However, reply of the Department was not tenable as according to the Notification No: 210/234-I/LR&DMD(S) dated 25.02.2011, rate of registration of the land remained the same for the people of Sikkimese origin but for others it became 10 per cent (9 per cent on the consideration value of land and 1 per cent stamp duty). Thus, instead of rationalisation, there were disparities.
13. Community Participation Law.	Section 26 of the Sikkim Municipality Act 2007 provides for the Area Sabha but its composition, function etc. had not been prescribed as required under the Act.	Department in its reply stated (November 2016) that under the Sikkim Municipalities Act 2007, the section 26 of the said Act provides the provision for conducting area sabha. Area Sabha are being conducted by ULBs. Based on the above facts Department incorporated the status of the reform achieved fully. However, reply was not tenable as the Sikkim Municipality Act 2007 provides for the Area Sabha but it was not effective as its composition, function etc. not been laid down as required under the Act. According to the MoA dated 13 June 2007, target date for enactment of Community Participation Law was 2008-09. Thus, there was a lax approach in achieving this reform.

Optional Reforms

Reform	Status as of 31 March 2016	Departmental reply and further observations
1. Introduction of Property Title Certification System in ULBs.	Not achieved.	
2. Revision of building byelaws to streamline the approval process for construction of buildings, development of sites etc.	The Building Construction Regulation, 1991 has been amended.	As per departmental reply byelaws had been amended. However, streamline the approval process for construction of buildings, development of sites etc. had not been incorporated. Hence this reforms was not achieved .

Reform	Status as of 31 March 2016	Departmental reply and further observations
3. Revision of Building Bye laws- to make rain water harvesting mandatory.	The Building Construction Regulation, 1991 has been amended incorporating the provision for water harvesting in case of roof top having the plinth area more than 6,000 sq.ft.	Department in its reply stated (November 2016) that the Amendment in the byelaws has been done. As per the guidelines building plan is required to incorporate rain water harvesting. But it is not possible to have the Gangtok having ample source of uninterrupted water supply it is not possible to have the rain water harvesting done having small area. Based on the above fact Department incorporated the status of the reform achieved fully. However, the reply of the Department was not tenable as The Building Construction Regulation, 1991 has been amended incorporating the provision for water harvesting in case of roof top having the plinth area more than 6,000 sq.ft. However, JNNURM guideline stipulated that the all the houses should have rain water harvesting.
4. Earmarking 25 per cent development land in all housing projects for EWS/LIG.	Achieved. Notification issued.	Although the notification was issued. But, housing projects for EWS/LIG had not to come up in the State.
5. Simplification of Legal and Procedural frame work for conversion of agricultural land for non-agricultural purposes.	Not achieved.	Department stated (November 2016) that there was no Statutory Master Plan for the urban centers of Sikkim due to special land laws because of which such restrictions were not imposed.
6. Introduction of computerized process of Registration of land and Property.	Achieved	
7. Byelaws on reuse of Recycled Water.	Notification issued.	Department in its reply stated (November 2016) that Notification in this regard has been issued. In the light of the above fact Department incorporated the status of the said reform as fully achieved. However, test check of 13 house plan approved by UDHD for the year 2015-16 revealed that no such provision was kept.
8. Administrative Reforms.	Ongoing.	The Department stated that the Administrative Reforms Commission had already submitted its report to the Government. However, documentary evidence in support of the formation of Administrative Reforms Commission and its report was not produced.
9. Structural Reforms.	Ongoing.	The Department stated that the Administrative Reforms Commission had already submitted its recommendation on Structural Reforms to the Government. However, documentary evidence in support of submission of report on Structural Reforms was not produced to audit.
10. Encouraging Public Private Participation.	No initiative was taken to encourage Public Private Participation in any reforms.	Department in its reply stated (November 2016) that the project construction of Multilevel Car Park at Old West Point School Complex and Construction of City Centre at STNM Hospital Complex is being taken up under PPP. In the light of the above fact Department incorporated the status of the said reform as fully achieved. However, the document in support of reply does not suffice that the above construction works are being taken up under PPP mode.

Appendix 2.3.2

Delays in transfer of funds

(Reference: Paragraph 2.3.9.5 (v))

(₹ in lakh)

Name of the Project	ACA released by GoI to State Govt.	Date of release	Central share released by State Govt. to implementing Deptt.	Date of release	No of days delayed	Amount of state share released to implementing Department.	Date of release of State share	No of days delayed
Upgradation and Modernisation of Raw Water Main and WTP for Greater Gangtok Water Supply System	950.32	03.10.2011	950.32	03.01.2012	92	128.85	20.08.14	1,018
	1,633.87	22.06.2012	1,633.87	19.09.2012	89	261.23	31.03.16	1,378
	1,633.87	17.02.2014	1,633.87	14.03.2014	27			
Integrated Housing and Slum Dev of Old Slaughter House Area under BSUP - I	12.00	23.12.2013	12.00	10.02.2014	49			
	70.00	03.01.2013	70.00	31.07.2013	209			
Integrated Housing and Slum Dev of Old Slaughter House Area under BSUP - II	112.00	07.01.2012	112.00	28.03.2012	81			
	112.00	26.07.2013	112.00	10.02.2014	199			
IHSDP Singtam	896.00	26.03.2013	896.00	31.07.2013	127			
	37.00	25.08.2014	37.00	Not available				
IHSDP for Notified Slum Area under BSUP, Rangpo	545.00	07.01.2012	545.00	28.03.2012	81			
	545.00	26.07.2013	545.00	10.02.2014	199			
	20.00	15.02.2014	20.00	17.02.2014	2			
Rehabilitation of sewerage system in Gangtok	322.92	03.10.2011	322.92	03.01.2012	92	3.00	31.03.11	58
						30.00	14.08.14	1,044
	538.20	22.06.2012	538.20	19.09.2012	89	36.20	14.05.15	1,062
Augmentation of Mangan Water Supply Scheme, North Sikkim	711.37	03.02.2012	711.37	31.03.2012	57	38.08	15.10.12	254
Setting up of sewerage facility in Namchi Town and surrounding areas	493.65	03.02.2012	493.65	31.03.2012	57	34.09	02.03.16	1487
Setting up of Sewerage Facility & construction of STP at Rangpo	222.30	03.02.2012	222.30	31.03.2012	57	20.00	15.10.12	254
						9.40	17.03.16	1,502
Setting up of sewerage facility in Jorethang Town and surrounding areas	216.00	03.02.2012	216.00	31.03.2012	57	13.03	02.03.16	1,487
Setting up of sewerage facility in Melli Town and surrounding areas	153.45	03.02.2012	153.45	31.03.2012	57	14.10	15.10.12	254
Implementation of E-Governance in the Gangtok Municipal Corporation	155.00	05.08.2013	155.00	10.03.2015	582			
Procurement of buses under JNNURM (in two phase)	25.50	25.09.2012	25.50	20.02.2013	148			
	22.50	02.09.2013	22.50	28.11.2013	87			
	425.00	27.06.2014	425.00	17.12.2014	173			
	340.80	19.01.2016	340.80	21.04.2016	93			
Total	10,193.75		10,193.75					

Appendix 2.3.3
Irregular diversion of project fund

(Reference: Paragraph 2.3.9.5 (vii))

Sl. No.	Work	Amount (₹ in lakh)	Debited from JNNURM Scheme
1	Realignment of existing raw water main at Pakyong	30.75	Setting up of Sewerage facility at Rangpo.
2	Improvement of Intake Head at Chalamthang	9.32	
3	Maintenance of various work under Gyalshing Sub-Division	7.67	Setting up of Sewerage facility at Melli.
4	Payment of committed liability of work 'Construction of Reservoir Tank at Naya Bazar WSS at West Sikkim' completed during December 2008.	14.34	
5	Improvement and stabilisation of GI pipeline at Sombaria-Daramdin, West Sikkim	5.79	
6	Maintenance of Water Supply System	15.97	Setting up of Sewerage facility at Gangtok.
7	Repair of damaged pipes at Singtam	3.20	Infrastructural Slum Development programme at Singtam.
8	Purchase of Calender	1.51	Setting up of Sewerage facility at Rangpo.
9	Cleaning of sludge laying bed filter at Gangtok.	4.49	Setting up of Sewerage facility at Gangtok
10	Renovation of SE Office	3.44	Upgradation and modernisation of RWT and STP at Greater Gangtok WSS.
11	Purchase of 3 vehicles for Minister, Advisor and Secretary	25.74	Setting up of Sewerage facility at Namchi.
12	Purchase of vehicle	7.89	Upgradation and modernization of RWT and WTP of Greater Gangtok SSS.
13	Purchase of vehicle	5.47	
14	Purchase of vehicle	5.47	Augmentation of Mangan WS Scheme.
15	MR salary, Restoration of Jhora, purchase of vehicle, throwing of spoils, etc.	62.81	BSUP I & II, IHSDP Singtam, BSUP Rangpo
Total		203.86	

Appendix 2.5.1 Statement showing year-wise production

(Reference: Paragraph 2.5)

Year	No. of beneficiaries	Dfl provided	Expected quantity should have been produced	Quantity produced	Shortfall in production	Percentage of production
Mulberry			@40kg/100 dfls			
2009-10	83	2,740	1,096	221	875	20.16
2010-11	73	2,510	1,004	238.3	765.7	23.74
2011-12	161	4,970	1,988	422.4	1,565.6	21.25
2012-13	129	3,750	1,500	426.9	1,073.1	28.46
2013-14	135	5,970	2,388	141.3	2,246.7	5.92
2014-15	168	10,015	4,006	394.1	3,611.9	9.84
Total	749	29,955	11,982	1844	10,138	15.39
Eri			@4kg/100 dfls			
2009-10	78	3,005	120.2	185.35	-65.15	154.20
2010-11	117	4,460	178.4	181.02	-2.62	101.47
2011-12	63	4,850	194	126.58	67.42	65.25
2012-13	41	1,350	54	13	41	24.07
2013-14	59	3,145	125.8	69.1	56.7	54.93
2014-15	89	4,240	169.6	45.6	124	26.89
Total	447	21,050	842	620.65	289.12	73.71
Muga			@3,000/100 dfls			
2011-12	13	668	20,040	4,179	15,861	20.85
2012-13	5	300	9,000	54	8,946	0.60
Total	18	968	29,040	4,233	24,807	14.58

Appendix 3.1.1

Statement showing investments made by State Government in SPSUs whose accounts are in arrears

(Reference: Paragraph 3.1.11)

(Figures in columns 4 & 6 to 8 are ₹ in crore)

Sl. No.	Name of the State Public Sector Undertaking	Year up to which accounts finalised	Paid up capital	Period of accounts pending finalisation	Investment made by State Government during the year (2015-16) of which accounts are in arrears		
					Equity	Loans	Grants
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
A	Working Government Companies						
1	Sikkim Poultry Development Corporation (SPDCL)	2008-09	0.00 ¹	2009-10 to 2015-16	Nil	Nil	0.18
	Grand Total (A + B)		0.00				0.18

¹ As on 31.03.2009.

Appendix 3.1.2

Summarised financial position and working results of Government Companies and Statutory Corporations as per their latest finalised financial statements/accounts as on 30 September 2016

(Reference: Paragraph 3.1.14)

(Figures in columns 5 to 12 are ₹ in crore)

SI No	Sector/Name of the company	Period of accounts	Year in which accounts finalised	Paid up capital	Loan outstanding at the end of the year	Accumulated Profit (+)/ loss(-)	Turnover	Net profit (+)/ loss (-)	Net impact of Accounts comments	Capital employed ²	Return on capital employed	Percentage of return on capital employed	Manpower		
1	2	3	4	5	6	7	8	9	10	11	12	13	14		
A. Working Government Companies															
Agriculture and Allied															
1	Sikkim Poultry Development Corporation Limited (SPDCL)	2008-09	2009-10	0	0	-0.73	0	-0.08	0	0.58	-0.08	-	4		
2	Sikkim Hatcheries Limited (SHL)	2008-09	2009-10	0.46	0	-1.67	0.98	-0.14	0	0.33	-0.14	-	5		
3	Sikkim Livestock Processing and Development Corporation (SLPDC)	2012-13	2014-15	0.69	0.01	-1.02	0.05	-0.01	0	0.05	-0.01	-	3		
Sector wise total				-	-	1.15	0.01	-3.42	1.03	-0.23	0	0.96	-0.23	-	12
Finance															
4	Schedule Caste, Schedule Tribe and Other Backward Classes Development Corporation Limited (SABCCO)	2012-13	2015-16	15.81	31.14	-15.26	2.02	-3.91	0	31.69	-2.88	-	23		
Sector wise total				15.81	31.14	-15.26	2.02	-3.91	0	31.69	-2.88	-	23		
Infrastructure															
5	Sikkim Industrial Development and Investment Corporation Limited (SIDICO)	2014-15	2016-17	17.14	136.53	10.43	14.39	3.63	1.23	166.47	15.27	9.17	37		
Sector wise total				17.14	136.53	10.43	14.39	3.63	1.23	166.47	15.27	9.17	37		
Power															
6	Teesta Urja Limited (TUL)	2014-15 ³	2015-16	2,121.56	7156.57	-90.87	0	-3.67	0	9,187.26	962.14	10.47	100		
7	Teestavalley Power Transmission Limited (TPTL)	2015-16	2016-17	258.14	647.80	-4.01	0	-0.38	0	901.93	75.29	8.35	52		
8	Sikkim Power Investment Corporation Limited (SPICL)	2014-15	2016-17	0.01	811.36	-94.79	0	-69.60	6.54	716.58	11.59	1.62	2		
9	Sikkim Power Development Corporation Limited (SPDC)	2015-16	2016-17	20.30	97.13	-74.55	10.95	-10.46	0.03	101.52	-3.77	-	71		
Sector wise total				-	-	2,400.01	8,712.86	-264.22	10.95	-84.11	6.57	10,907.29	1,045.25	9.58	225
Service															
10	Sikkim Tourism Development	2012-13	2013-14	6.46	0.13	-1.90	2.22	0.02	0	4.69	0.04	0.85	66		

² Capital employed represents shareholders' funds plus long term borrowings.

³ Finalised prior to GoS acquiring (6 August 2015) 51 per cent of the equity shareholding.

Sl No	Sector/Name of the company	Period of accounts	Year in which accounts finalised	Paid up capital	Loan outstanding at the end of the year	Accumulated Profit (+)/ loss(-)	Turnover	Net profit (+)/ loss (-)	Net impact of Accounts comments	Capital employed ²	Return on capital employed	Percentage of return on capital employed	Manpower
	Corporation (STDC)												
Sector wise total		-	-	6.46	0.13	-1.90	2.22	0.02	0	4.69	0.04	0.85	66
Total A (All sector wise working Government companies)		-	-	2,440.57	8,880.67	-274.37	30.61	-84.60	7.80	11,111.10	1,057.47	9.52	363
B Statutory Corporations													
Finance													
11	State Bank of Sikkim (SBS)	2012-13	2015-16	0.58	54.94	-9.85	130.87	4.82	6.79	50.44	98.40	195.08	325
Sector wise total		-	-	0.58	54.94	-9.85	130.87	4.82	6.79	50.44	98.40	195.08	325
Service													
12	State Trading Corporation of Sikkim (STCS)	2013-14	2016-17	1.61	0	8.22	17.33	-0.43	19.73	9.83	-0.43	-	89
Sector wise total				1.61	0	8.22	17.33	-0.43	19.73	9.83	-0.43	-	89
Total B (All sector wise working Statutory corporations)		-	-	2.19	54.94	-1.63	148.20	4.39	26.52	60.27	97.97	162.55	414
Grand Total (A+B)		-	-	2,442.76	8,935.61	-276.00	178.81	-80.21	34.32	11,171.37	1,155.42	10.34	777
C. Non-working Government Companies													
Manufacturing													
13	Sikkim Jewels Limited (SJL) ⁴	2012-13	2013-14	15.25	0	-15.89	0	-1.09	0	0.06	-	-	Nil
14	Sikkim Times Corporation (SITCO)	2012-13	2013-14	23.49	0	-21.42	0	-2.23	0	2.80	-	-	Nil
15	Sikkim Precision Industries Limited (SPIL) ⁵	2012-13	2013-14	4.39	0	-3.53	0	-0.64	0	0.86	-	-	Nil
Sector wise total		-	-	43.13	0	-40.84	0	-3.96	0	3.72	-	-	Nil
Total C (All sector wise non-working Government companies)		-	-	43.13	0	-40.84	0	-3.96	0	3.72	-	-	Nil
D. Non-working Statutory Corporation													
16	Sikkim Mining Corporation (SMC) ⁶	2010-11	2012-13	12.50	0.54	-11.88	0	0	0	1.16	0	-	Nil
Sector Wise Total		-	-	12.50	0.54	-11.88	0	0	0	1.16	0	-	Nil
Total D		-	-	12.50	0.54	-11.88	0	0	0	1.16	0	-	Nil
Grand Total (A+B+C+D)		-	-	2,498.39	8,936.15	-328.72	178.81	-84.17	34.32	11,176.25	1,155.42	10.34	777

⁴ Companies of Sl. No.C-13 and C-14 had been closed down by GoS w.e.f. 30.04.2011. The Assets of these companies had been disposed of and the sale proceeds remitted to Commerce & Industries, GoS on 31.12.2012. The audit of accounts and transactions pertaining to these two companies had been entrusted to this office upto 2016-17.

⁵ Company at serial no. C-15 had been closed down by GoS w.e.f.30.04.2011. The Assets of the company had been disposed of and the sale proceeds remitted to Commerce & Industries, GoS on 31.12.2012. The audit of accounts and transactions pertaining to the company had been entrusted to this office upto 2017-18.

⁶ Department of Mines, Minerals and Geology, GoS has approved liquidation of SMC and waiver of its liabilities of ₹ 6.85 crore vide notification dated 06.10.2016. The audit of accounts and transactions pertaining to SMC had been entrusted to this office upto 2016-17.

Appendix 3.2.1**Statement showing proportionate share of penalty on delay in completion of project in respect of shares diluted/sold by equity shareholders***(Reference: Paragraph 3.2.10.6(i))*

Name of shareholder	Before take over by SPICL		As per share purchase agreement dated 6 August 2015			Proportion of delay penalty leviable on each shareholder (₹ in crore)	Proportion of delay penalty in respect of shares diluted/sold by each shareholder (₹ in crore)
	No. of shares held	Percentage of shareholding (%)	No. of shares sold to SPICL	Percentage of shares sold (%)	Amount actually paid (₹ in crore)		
(1)	(2)	(3)	(4)	(5) = ((4) / (2)) * 100	(6)	(7) = ₹15.60 crore * (3)	(8) = (7) * (5)
Athena Singapore	1,03,66,76,529	48.86	23,60,08,691	22.77	201.35	7.62	1.74
PTC	22,40,15,000	10.56	4,39,62,777	19.62	37.51	1.65	0.32
Athena India	8,84,98,700	4.17	11,23,658	1.27	0.96	0.65	0.01
APPL Power	7,69,56,000	3.63	3,13,46,703	40.73	26.74	0.57	0.23
Total	1,42,61,46,229	67.22	31,24,41,829	-	266.56	10.49	2.30

Appendix 3.2.2**Statement showing proportionate share of avoidable 'Interest during Construction' (IDC) in respect of shares diluted/sold by the equity shareholders***(Reference: Paragraph 3.2.10.6(ii))*

Name of shareholder	Before take over by SPICL		As per share purchase agreement dated 6 August 2015			Proportion of IDC recoverable from each shareholder (₹ in crore)	Proportion of IDC recoverable in respect of shares diluted/sold by each shareholder (₹ in crore)
	No. of shares held	Percentage of shareholding (%)	No. of shares sold to SPICL	Percentage of shares sold (%)	Amount actually paid (₹ in crore)		
(1)	(2)	(3)	(4)	(5) = ((4)/(2)) * 100	(6)	(7) = ₹758.13 crore * (3)	(8) = (7) * (5)
Athena Singapore	1,03,66,76,529	48.86	23,60,08,691	22.77	201.35	370.42	84.34
PTC	22,40,15,000	10.56	4,39,62,777	19.62	37.51	80.06	15.71
Athena India	8,84,98,700	4.17	11,23,658	1.27	0.96	31.61	0.40
APPL Power	7,69,56,000	3.63	3,13,46,703	40.73	26.74	27.52	11.21
Total	1,42,61,46,229	67.22	31,24,41,829	-	266.56	509.61	111.66

Appendix 3.2.3

Statement showing proportionate share of avoidable hard cost in respect of the shares diluted/sold by equity shareholders

(Reference: Paragraph 3.2.10.6(ii))

Name of shareholder	Before take over by SPICL		As per share purchase agreement dated 6 August 2015			Proportion of avoidable cost recoverable from each shareholder (₹ in crore)	Proportion of avoidable cost recoverable in respect of shares diluted/sold by each shareholder (₹ in crore)
	No. of shares held	Percentage of shareholding (%)	No. of shares sold to SPICL	Percentage of shares sold (%)	Amount actually paid (₹ in crore)		
(1)	(2)	(3)	(4)	(5) = ((4) / (2)) * 100	(6)	(7) = ₹133.88 crore * (3)	(8) = (7) * (5)
Athena Singapore	1,03,66,76,529	48.86	23,60,08,691	22.77	201.35	65.41	14.89
PTC	22,40,15,000	10.56	4,39,62,777	19.62	37.51	14.14	2.77
Athena India	8,84,98,700	4.17	11,23,658	1.27	0.96	5.58	0.07
APPL Power	7,69,56,000	3.63	3,13,46,703	40.73	26.74	4.86	1.98
Total	1,42,61,46,229	67.22	31,24,41,829	-	266.56	89.99	19.71

Appendix 3.3.1

Statement showing avoidable payment of interest and income tax by SBS and SIDICO

(Reference: Paragraph 3.3.1)

Financial year	Due date of filing return	Actual date of filing of return		Interest levied U/S 234 A		Interest U/S 234B		Interest levied U/S 234 C	
		SBS	SIDICO	SBS	SIDICO	SBS	SIDICO	SBS	SIDICO
2008-09	30.09.2009	NA*	31.03.2014	0	27,97,200	0	37,29,600	0	0
2009-10	15.10.2010	09.12.2014	NA*	89,26,151	0	99,76,286	0	8,83,864	0
2010-11	30.09.2011	09.12.2014	NA*	0	0	0	0	0	0
2011-12	01.10.2012	28.03.2014	30.10.2013	51,10,002	9,44,944	68,13,336	26,16,768	14,33,639	2,90,409
2012-13	30.09.2013	31.03.2015	NA*	45,51,835	0	64,26,120	0	13,52,163	0
2013-14	30.09.2014	21.03.2016	10.10.2014	75,22,002	51,883	50,14,668	3,11,816	21,10,336	6,44,447
2014-15	30.09.2015	Not filed	NA*	Not filed	0	Not filed	0	Not filed	0
			Total	2,61,09,990	37,94,027	2,82,30,410	66,58,184	57,80,002	9,34,856

*NA – Details not available

Computation of Income Tax for the financial year 2011-12			
Particulars	SBS	SIDICO	Remarks
	Amount	Amount	
Income	8,74,98,630	2,98,35,808	As per IT Department calculation
Less: Loss carried forward	0	0	
Aggregate income	8,74,98,630	2,98,35,808	
Tax	2,62,49,589	89,50,743	
Surcharge on Tax	13,12,479	4,47,537	
Education Cess	8,26,862	2,81,948	
	2,83,88,930	96,80,228	
Total Tax paid for financial year 2011-12----- (A)			3,80,69,158
Income	8,74,98,630	2,98,35,808	IT calculated considering availability of loss of 2010-11 for set off
Less: Loss carried forward	7,15,58,584	46,78,838	
Aggregate income	1,59,40,046	2,51,56,970	
Tax	47,82,014	75,47,091	
Surcharge on Tax	2,39,101	3,77,355	
Education Cess	1,50,633	2,37,733	
Total Tax Payable	51,71,748	81,62,179	
Total Tax payable for Financial year 2011-12 had IT return for 2010-11 been filed within due date ----- (B)			1,33,33,927
Avoidable payment of Income Tax = (A) – (B)	2,32,17,182	15,18,049	2,47,35,231

Appendix 4.10.1

Details of ENA used and IMFL produced by various distilleries during 2011-12 to 2015-16

(Reference: Paragraph 4.10.3.5)

Name of the distillery	Year	ENA used (In BL)	Net ENA used after allowing 6% wastage (In BL)	No of cases of IMFL required to be produced	No of cases of IMFL actually produced	Short production of IMFL (In cases)	Minimum rate of Excise Duty (In ₹ per case)	Loss of Excise Duty (In ₹)
Sikkim Distilleries Ltd., Rangpo	2011-12	21,86,773	20,55,567	5,23,045	4,49,703	73,342	445	3,26,37,190
	2012-13	17,77,223	16,70,590	4,25,087	4,52,098	-	445	-
	2013-14	16,93,116	15,91,529	4,04,969	4,16,447	-	445	-
	2014-15	20,73,330	19,48,930	4,95,911	4,18,936	76,975	445	3,42,53,875
	2015-16	18,37,287	17,27,050	4,39,453	4,31,897	7,556	470	35,51,320
	Total	95,67,729	89,93,666	22,88,465	21,69,081	1,57,873	-	7,04,42,385
Mount Distilleries Ltd., Majhitar	2011-12	27,51,021.45	25,85,960	6,58,005	4,08,232	2,49,773	445	11,11,48,985
	2012-13	31,57,293.27	29,67,856	7,55,180	4,33,503	3,21,677	445	14,31,46,265
	2013-14	34,14,620.79	32,09,744	8,23,011	4,73,719	3,49,292	445	15,54,34,940
	2014-15	35,07,351.47	32,96,910	8,38,908	5,11,278	3,27,630	445	14,57,95,350
	2015-16	36,24,510.79	34,07,040	8,66,931	5,27,382	3,39,549	470	15,95,88,030
	Total	1,64,54,797.77	1,54,67,510	39,42,035	23,54,114	15,87,921	-	71,51,13,570
Himalaya Distilleries Ltd., Majhitar	2011-12	1,97,066.61	1,85,243	47,136	53,693	-	445	-
	2012-13	2,61,060.87	2,45,397	62,442	58,063	4,379	445	19,48,655
	2013-14	78,708.76	73,986	18,826	22,339	-	445	-
	2014-15	1,32,971.01	1,24,993	31,805	26,054	5,751	445	25,59,195
	2015-16	2,36,824.81	2,22,615	56,645	60,975	-	470	-
	Total	9,06,632.06	8,52,234	2,16,854	2,21,124	10,130	-	45,07,850
Mayel & Fraser, Bahgeykhola	2011-12	2,21,261	2,07,985	52,922	46,480	6,442	445	28,66,690
	2012-13	2,29,348	2,15,587	54,857	56,745	-	445	-
	2013-14	2,54,765	2,39,479	60,936	62,255	-	445	-
	2014-15	1,66,351	1,56,370	40,095	34,241	5,854	445	26,05,030
	2015-16	74,299	69,841	17,908	12,009	5,899	470	27,72,530
	Total	9,46,024	8,89,262	2,26,718	2,11,730	18,195	-	82,44,250
Kanchanjangha Distilleries Ltd., Manpur	2011-12	0	-	-	-	-	445	-
	2012-13	41,195	38,723	9,853	4,239	5,614	445	24,98,230
	2013-14	6,28,214	5,90,521	1,50,260	1,39,176	11,084	445	49,32,380
	2014-15	5,83,849.65	5,48,819	1,40,723	1,32,931	7,792	445	34,67,440
	2015-16	6,66,322	6,26,343	1,59,375	1,44,886	14,489	470	68,09,830
	Total	19,19,580.65	18,04,406	4,60,211	4,21,232	38,979	-	1,77,07,880
Grand Total	2,88,88,131.42	2,71,54,844	69,17,429	51,56,157	18,13,098	-	81,60,15,935	

Appendix 4.10.2

Details of actual receipt/accountal and utilisation of holograms by various distilleries/breweries/bonded warehouse during 2011-12 to 2015-16

(Reference: Paragraph: 4.10.3.11)

Name of distillery/ brewery	Opening balance of holograms (in Nos.)	Quantity of hologram received during the years (in Nos.)	Total availability of holograms (in Nos.)	Quantity of hologram utilised during the years (in Nos.)	Closing balance of holograms (in Nos.)	No of bottles of various kinds of IMFL/ beer produced	Quantity of hologram supposed to be utilised during the years (in Nos.)	Hologra ms excess utilised (in Nos.)	Number of cases of IMFL/beer to be made from excess utilised holograms (12 bottle per case)	Minimum average rate of Excise Duty (₹ per case)	Minimum loss of Excise Duty (Amount in ₹)
Mount Distilleries Ltd, Majhitar	26,545	5,02,25,253	5,02,51,798	4,89,22,642	13,29,156	4,70,39,457	4,70,39,457	18,83,185	1,56,932	450	7,06,19,400
Kanchanjangha Distilleries Ltd, Manpur	0	81,00,000	81,00,000	73,91,941	7,08,059	73,29,972	73,29,972	61,969	5,164	450	23,23,800
Sikkim Breweries Ltd, Bagheykhola	1,49,196	24,00,000	25,49,196	25,11,771	37,425	14,79,336	14,79,336	10,32,435	86,036	111.84	96,22,266
Overall Traders, Gangtok	0	1,88,00,000	1,88,00,000	1,78,52,990	9,47,010	1,76,09,640	1,76,09,640	2,43,350	20,279	450	91,25,550
Total		7,95,25,253	7,97,00,994	7,66,79,344	30,21,650	7,34,58,405	7,34,58,405	32,20,939			9,16,91,016

Appendix 4.12.1

Entertainment Tax (ET) payable and actually paid by Nayuma Entertainment (P) Ltd., cable TV operator

(Reference: Paragraph 4.12)

Period	No. of Subscriber	Rate of connection	Rate of ET 25%	Total Tax payable	Tax paid on	Penalty applicable from	Number of days late	Penalty @ Re 1/ connection/day	Total Tax (including penalty)	Actual Tax paid	Difference to be paid
1	2	3	4	5 (2x4)	6	7	8 (6-7)	9 (2x8)	10 (5+9)	11	12 (10-11)
Apr-10	4,610	216	54	2,48,940	16-02-2012	01-06-2010	625	28,81,250	31,30,190	2,83,338	28,46,852
May-10	4,610	216	54	2,48,940	01-11-2012	01-07-2010	854	39,36,940	41,85,880	10,00,000	31,85,880
Jun-10	4,610	216	54	2,48,940	27-04-2013	01-08-2010	1,000	46,10,000	48,58,940	5,00,000	43,58,940
Jul-10	4,610	216	54	2,48,940	15-07-2013	01-09-2010	1,048	48,31,280	50,80,220	5,00,000	45,80,220
Aug-10	4,610	216	54	2,48,940	06-09-2013	01-10-2010	1,071	49,37,310	51,86,250	5,00,000	46,86,250
Sep-10	4,610	216	54	2,48,940	23-10-2013	01-11-2010	1,087	50,11,070	52,60,010	4,00,000	48,60,010
Oct-10	4,610	216	54	2,48,940	22-11-2013	01-12-2010	1,087	50,11,070	52,60,010	3,00,000	49,60,010
Nov-10	4,610	216	54	2,48,940	16-12-2013	01-01-2011	1,080	49,78,800	52,27,740	15,00,000	37,27,740
Dec-10	4,610	216	54	2,48,940	25-01-2014	01-02-2011	1,089	50,20,290	52,69,230	7,00,000	45,69,230
Jan-11	4,610	216	54	2,48,940	20-02-2014	01-03-2011	1,087	50,11,070	52,60,010	10,00,000	42,60,010
Feb-11	4,610	216	54	2,48,940	24-06-2014	01-04-2011	1,180	54,39,800	56,88,740	10,00,000	46,88,740
Mar-11	4,610	216	54	2,48,940	30-07-2014	01-05-2011	1,186	54,67,460	57,16,400	7,00,000	50,16,400
Apr-11	4,610	216	54	2,48,940	23-09-2014	01-06-2011	1,210	55,78,100	58,27,040	10,00,000	48,27,040
May-11	4,610	216	54	2,48,940	22-10-2014	01-07-2011	1,209	55,73,490	58,22,430	10,00,000	48,22,430
Jun-11	4,610	216	54	2,48,940	31-12-2015	01-08-2011	1,613	74,35,930	76,84,870	5,30,000	71,54,870
Jul-11	4,610	216	54	2,48,940	05-03-2016	01-09-2011	1,647	75,92,670	78,41,610	2,88,962	75,52,648
Aug-11	4,610	216	54	2,48,940	31-03-2016	01-10-2011	1,643	75,74,230	78,23,170	0	78,23,170
Sep-11	4,610	216	54	2,48,940	31-03-2016	01-11-2011	1,612	74,31,320	76,80,260	0	76,80,260
Oct-11	4,610	216	54	2,48,940	31-03-2016	01-12-2011	1,582	72,93,020	75,41,960	0	75,41,960
Nov-11	4,610	216	54	2,48,940	31-03-2016	01-01-2012	1,551	71,50,110	73,99,050	0	73,99,050
Dec-11	4,610	216	54	2,48,940	31-03-2016	01-02-2012	1,520	70,07,200	72,56,140	0	72,56,140
Jan-12	4,610	216	54	2,48,940	31-03-2016	01-03-2012	1,491	68,73,510	71,22,450	0	71,22,450
Feb-12	4,610	216	54	2,48,940	31-03-2016	01-04-2012	1,460	67,30,600	69,79,540	0	69,79,540
Mar-12	4,610	216	54	2,48,940	31-03-2016	01-05-2012	1,430	65,92,300	68,41,240	0	68,41,240
Apr-12	4,610	216	54	2,48,940	31-03-2016	01-06-2012	1,399	64,49,390	66,98,330	0	66,98,330
May-12	4,610	216	54	2,48,940	31-03-2016	01-07-2012	1,369	63,11,090	65,60,030	0	65,60,030
Jun-12	4,610	216	54	2,48,940	31-03-2016	01-08-2012	1,338	61,68,180	64,17,120	0	64,17,120
Jul-12	4,610	216	54	2,48,940	31-03-2016	01-09-2012	1,307	60,25,270	62,74,210	0	62,74,210
Aug-12	4,610	216	54	2,48,940	31-03-2016	01-10-2012	1,277	58,86,970	61,35,910	0	61,35,910
Sep-12	4,610	216	54	2,48,940	31-03-2016	01-11-2012	1,246	57,44,060	59,93,000	0	59,93,000
Oct-12	4,610	216	54	2,48,940	31-03-2016	01-12-2012	1,216	56,05,760	58,54,700	0	58,54,700
Nov-12	4,610	216	54	2,48,940	31-03-2016	01-01-2013	1,185	54,62,850	57,11,790	0	57,11,790
Dec-12	4,610	216	54	2,48,940	31-03-2016	01-02-2013	1,154	53,19,940	55,68,880	0	55,68,880
Jan-13	4,610	216	54	2,48,940	31-03-2016	01-03-2013	1,126	51,90,860	54,39,800	0	54,39,800
Feb-13	4,610	216	54	2,48,940	31-03-2016	01-04-2013	1,095	50,47,950	52,96,890	0	52,96,890
Mar-13	4,610	216	54	2,48,940	31-03-2016	01-05-2013	1,065	49,09,650	51,58,590	0	51,58,590
Apr-13	4,610	216	54	2,48,940	31-03-2016	01-06-2013	1,034	47,66,740	50,15,680	0	50,15,680
May-13	4,610	216	54	2,48,940	31-03-2016	01-07-2013	1,004	46,28,440	48,77,380	0	48,77,380
Jun-13	4,610	216	54	2,48,940	31-03-2016	01-08-2013	973	44,85,530	47,34,470	0	47,34,470
Jul-13	4,610	216	54	2,48,940	31-03-2016	01-09-2013	942	43,42,620	45,91,560	0	45,91,560
Aug-13	4,610	216	54	2,48,940	31-03-2016	01-10-2013	912	42,04,320	44,53,260	0	44,53,260
Sep-13	4,610	216	54	2,48,940	31-03-2016	01-11-2013	881	40,61,410	43,10,350	0	43,10,350
Oct-13	4,610	216	54	2,48,940	31-03-2016	01-12-2013	851	39,23,110	41,72,050	0	41,72,050
Nov-13	4,610	216	54	2,48,940	31-03-2016	01-01-2014	820	37,80,200	40,29,140	0	40,29,140
Dec-13	4,610	216	54	2,48,940	31-03-2016	01-02-2014	789	36,37,290	38,86,230	0	38,86,230
Total								24,59,20,450	25,71,22,750	1,12,02,300	24,59,20,450

Appendix 4.12.2

Entertainment Tax (ET) payable and actually paid by three cable TV operators

(Reference: Paragraph 4.12)

Period	No. of Subscriber	Rate of connection	Rate of ET 25%	Total Tax payable	Tax paid on	Late fees applicable from	Number of days late	Late fee @ ₹ 1/ connection/ day	Total Tax (including late fees payable)	Actual Tax paid	Difference to be paid
1	2	3	4	5 (2x4)	6	7	8 (6-7)	9 (2x8)	10 (5+9)	11	12 (10-11)
PALDEN TAMANG, SINGTAM											
Dec-13	130	160	40	5,200	20-07-2014	01-02-2014	169	21,970	27,170	24,000	3,170
Jan-14	130	160	40	5,200	20-07-2014	01-03-2014	141	18,330	23,530		23,530
Feb-14	130	160	40	5,200	20-07-2014	01-04-2014	110	14,300	19,500		19,500
Mar-14	130	160	40	5,200	20-07-2014	01-05-2014	80	10,400	15,600		15,600
Apr-14	130	160	40	5,200	20-07-2014	01-06-2014	49	6,370	11,570		11,570
<i>Total</i>											73,370
PENDEN LEPCHA, CHUNGTHANG											
Apr-13	40	40	10	400	12-09-2013	01-06-2013	103	4,120	4,520	1,080	3,440
May-13	40	40	10	400	12-09-2013	01-07-2013	73	2,920	3,320		3,320
Jun-13	40	40	10	400	12-09-2013	01-08-2013	42	1,680	2,080		2,080
Jul-13	40	40	10	400	12-09-2013	01-09-2013	11	440	840		840
Sep-14	40	40	10	400	22-08-2015	01-11-2014	294	11,760	12,160	3,810	8,350
Oct-14	40	40	10	400	22-08-2015	01-12-2014	264	10,560	10,960		10,960
Nov-14	40	40	10	400	22-08-2015	01-01-2015	233	9,320	9,720		9,720
Dec-14	40	40	10	400	22-08-2015	01-02-2015	202	8,080	8,480		8,480
Jan-15	40	40	10	400	22-08-2015	01-03-2015	174	6,960	7,360		7,360
Feb-15	40	40	10	400	22-08-2015	01-04-2015	143	5,720	6,120		6,120
Mar-15	40	40	10	400	22-08-2015	01-05-2015	113	4,520	4,920		4,920
Apr-15	40	40	10	400	22-08-2015	01-06-2015	82	3,280	3,680		3,680
May-15	40	40	10	400	22-08-2015	01-07-2015	52	2,080	2,480		2,480
Jun-15	40	40	10	400	22-08-2015	01-08-2015	21	840	1,240		1,240
<i>Total</i>											63,310
KUMAR TAMANG, RANGPO											
Sep-12	21	120	30	630	23-08-2014	01-11-2012	660	13,860	14,490	1,890	12,600
Oct-12	21	120	30	630	23-08-2014	01-12-2012	630	13,230	13,860		13,860
Nov-12	21	120	30	630	23-08-2014	01-01-2013	599	12,579	13,209		13,209
May-13	21	120	30	630	23-08-2014	01-07-2013	418	8,778	9,408	1,890	7,518
Jun-13	21	120	30	630	23-08-2014	01-08-2013	387	8,127	8,757		8,757
Jul-13	21	120	30	630	23-08-2014	01-09-2013	356	7,476	8,106		8,106
Aug-13	21	120	30	630	12-11-2013	01-10-2013	42	882	1,512	1,260	252
Feb-14	21	120	30	630	23-08-2014	01-04-2014	144	3,024	3,654	1,260	2,394
Mar-14	21	120	30	630	23-08-2014	01-05-2014	114	2,394	3,024		3,024
Apr-14	21	120	30	630	23-08-2014	01-06-2014	83	1,743	2,373	1,260	1,113
May-14	21	120	30	630	23-08-2014	01-07-2014	53	1,113	1,743		1,743
<i>Total</i>											72,576
Grand Total											2,18,936

