

**Appendix 2.1**  
**Audit conducted during 2020-21 under Social Sector**  
(Reference: Paragraph 2.2)

(₹ in lakh)

2020-21						
Sl. No.	Name of the Unit	Expenditure of the Unit (i.e. of the Unit for the financial year for which audit conducted)				
		2016-17	2017-18	2018-19	2019-20	2020-21
1	Principal Secretary, Labour	--	--	455.07	580.82	--
2	Secretary, Social Welfare Division	--	3,827.93	--	4,346.90	--
3	Pr. Director, AIDS Control Society	--	--	439.21	647.52	--
4	Secretary, Welfare Division	--	--	--	12,748.74	--
5	Secretary, Women and Child Dev. Division	--	2,790.02	--	2,980.14	--
6	Project Director, Samagrah Shiksha	--	--	9,984.01	9,439.58	--
7	Director, Technical Education	--	134.15	184.88	263.23	--
8	Joint Director/East, Education	--	15,510.31	18,510.84	26,460.86	--
9	Director, Higher and Technical Education	933.07	1,906.43	670.91	3,391.88	--
10	Director, SCERT	--	--	297.63	374.94	--
11	Nodal Officer, NCC	--	169.76	182.26	224.20	--
12	ACS, Education	--	7,955.00	-	12,992.93	--
13	Welfare Officer, Welfare Division, SJED	--	--	22.77	18.20	--
	<b>TOTAL</b>	<b>933.07</b>	<b>32,293.6</b>	<b>30,747.58</b>	<b>74,469.94</b>	<b>--</b>

**Audit conducted during 2021-22 under Social Sector**

(₹ in lakh)

2021-22						
Sl. No.	Name of the Unit	Expenditure of the Unit (i.e. of the Unit for the financial year for which audit conducted)				
		2017-18	2018-19	2019-20	2020-21	2021-22
1	Principal Secretary, Labour	--	455.07	580.82	577.79	--
2	Principal Secretary, ESIC	204.00	--	--	536.48	--
3	Secretary, Social Welfare	3,827.93	--	4,346.90	7,792.79	--
4	Secretary, Health and Family Welfare	--	25,092.00	--	15,562.00	--
5	Dy. Director/Namchi, Social Welfare	--	160.90	--	162.30	--
6	Welfare Officer/Gyalshing, Social Welfare	--	--	--	41.74	--
7	Secretary, Transport (SNT)	--	6,525.00	--	6,888.00	--
8	Secretary, Culture	3,411.89	4,101.20	--	2,742.86	--
9	Director, Tibetology	0	--	388.56	372.12	--
10	Secretary, Women and Child Development	2,790.02	--	2,980.14	10,812.43	--
11	CDPO, Urban Slum Project	--	--	--	114.89	--
12	Director, NRHM	--	--	--	4,964.92	--
13	Principal, Advanced Tech. Trg. Centre	--	--	--	827.80	--
14	ACS, Education	7,955.00	--	12,992.93	8,826.30	--
	<b>TOTAL</b>	<b>18,188.84</b>	<b>36,334.17</b>	<b>21,289.35</b>	<b>60,222.42</b>	<b>--</b>

**Appendix 3.1**  
**Audit conducted during 2020-21 under Economic Sector**  
(Reference: Paragraph 3.2)

(₹ in lakh)

2020-21						
Sl. No.	Name of the Unit	Expenditure of the Unit (i.e. of the Unit for the financial year for which audit conducted)				
		2016-17	2017-18	2018-19	2019-20	2020-21
1	CCF, Wildlife Circle	--	--	--	99.92	--
2	DFO (East), Wildlife	277.49	290.71	469.52	626.38	--
3	Secretary, RDD	--	60,481.29	8,256.19	16,346.68	--
4	DFO/East, Social Forestry	107.36	119.61	169.55	249.97	--
5	National Hydrology Project, WRD	--	--	--	113.00	--
6	Project Director, JICA	--	--	--	9,015.00	--
7	Joint Director/East, Agriculture	--	475.66	603.70	823.88	--
8	Pr. Secretary, Agriculture	--	7,141.00	0	11,758.00	--
9	CEO, PMGSY	--	--	21,372.00	1,628.00	--
10	Secretary, Commerce & Industries	--	--	430.23	586.60	--
11	Secretary, Food & Civil Supplies	--	--	0	832.39	--
12	Project Director, NESRIP	--	--	0	3,828.10	--
13	Secretary, Transport Division	--	--	0	7,883.00	--
14	DCSO/East, Food and Civil Supplies	--	--	165.91	245.56	--
15	Secretary, AHVS	--	--	0	13,409.66	--
16	Joint Director/West, AHVS	441.12	397.18	625.42	839.90	--
17	SE/South-West, RDD	--	--	616.04	1,687.87	--
18	Secretary, Urban Development	--	--	0	888.00	--
19	Empowered Officer, NRDWP	--	--	0	1,526.99	--
20	PCE-cum-Secretary, Water Resources	--	--	910.65	655.32	--
21	DE/South, Water Resources	--	--	1,464.71	949.38	--
22	PCE-cum-Secretary, Building & Housing	--	--	--	6,029.00	--
23	PCE-cum-Secretary, Roads and Bridges	--	--	--	25,575.35	--
24	DE/South, Building & Housing	--	362.35	469.79	402.51	--
25	Addl. Controller/(N/E), Legal Metrology	--	--	162.98	183.13	--
26	Jt. Director/(S/W), Legal Metrology Unit	--	--	28.60	37.19	--
27	Project Director, SIRD	--	--	643.00	607.00	--
28	ADC(Development), Chungthang	26.82	36.05	37.13	31.07	--
29	DE/West, Building & Housing	--	139.84	271.11	220.99	--
30	Joint Secretary/South-West, UDD	--	0	650.00	1,059.00	--
31	Pr. Director, SUDA, UDD	--	0	0	2,078.71	--
32	Pr. Director, SREDA	182.00	168.38	181.91	115.64	--
33	PCE-cum-Secretary, PHED	0	4,828.00	7,290.00	8,427.00	--
	<b>TOTAL</b>	<b>1,034.79</b>	<b>74,440.07</b>	<b>44,818.44</b>	<b>1,18,760.19</b>	<b>--</b>

**Audit conducted during 2021-22 under Economic Sector**

(₹ in lakh)

2021-22						
Sl. No.	Name of the Unit	Expenditure of the Unit (i.e. of the Unit for the financial year for which audit conducted)				
		2017-18	2018-19	2019-20	2020-21	2021-22
1	PCCF, Forest and Environment	--	32,182.00	--	32,445.00	--
2	Secretary RDD	60,481.29	8,256.19	16,346.68	60,705.92	--
3	Project Director, SIRD	--	643.00	607.00	328.00	--
4	CEO, Sikkim Rural Livelihood Mission	--	--	--	1,320.95	--
5	Pr. Secretary, Agriculture	7,141.00	--	11,758.00	7,601.00	--
6	Jt. Director/ Namchi, Agriculture	--	--	--	505.96	--

2021-22						
Sl. No.	Name of the Unit	Expenditure of the Unit (i.e. of the Unit for the financial year for which audit conducted)				
		2017-18	2018-19	2019-20	2020-21	2021-22
7	Jt. Director/Gyalshing, Agriculture	--	374.99	--	453.25	--
8	CEO, PMGSY	--	21,372.00	1,628.00	1,558.60	--
9	Secretary, Food & Civil Supplies	--	--	832.39	605.79	--
10	DCSO/Mangan, FCS	--	78.16	--	81.09	--
11	DCSO/Namchi, FCS	--	340.08	--	279.80	--
12	Secretary, AHVS	1,954.02	--	13,409.66	1,078.30	--
13	Director, Fisheries	0	--	--	212.59	--
14	Jt. Director/Gangtok, AHVS	0	872.47	--	116.23	--
15	Jt. Director/Namchi, AHVS	0	673.19	--	809.11	--
16	Pr. Director, SIPMIU, UDD	1,442.00	1,039.00	--	788.00	--
17	Secretary, Tourism and Civil Aviation	3,005.51	12,662.35	--	8,780.64	--
18	PCE-cum-Secretary, PHED	4,828.00	7,290.00	8,427.00	6,477.00	--
19	Divisional Engineer/Mangan, PHED	--	43.18	--	152.04	--
20	Divisional Engineer/Namchi, PHED	--	327.85	--	463.36	--
21	PCE-cum-Secretary, Water Resources	--	910.65	655.32	736.95	--
22	Superintending Engineer, Hydrology	--	73.15	116.00	260.58	--
23	SE/Jorethang, WRD	--	1,464.71	--	940.60	--
24	CEO, Sikkim Livestock Dev. Board	--	--	--	339.51	--
25	Secretary, Urban Development	--	--	888.00	228.79	--
26	Secretary, Horticulture	--	--	8,313.00	10,342.00	--
27	Jt. Director/Mangan, Horticulture	--	--	--	488.00	--
28	Jt. Director/Gangtok, Horticulture	--	--	--	1,655.00	--
29	Empowered Officer, NRDWP	--	--	1,526.99	4,480.98	--
30	PCE-cum-Secretary, Roads and Bridges	--	--	25,575.35	17,863.56	--
31	ADC(Development), Gyalshing	--	710.04	--	813.32	--
32	Pr. Director, SUDA, UDD	--	--	2,078.71	790.00	--
	<b>TOTAL</b>	<b>87,909.11</b>	<b>89,313.01</b>	<b>92,162.1</b>	<b>1,63,701.92</b>	<b>--</b>

**Appendix 3.2**  
**Statement showing non-commencement of works despite payment of mobilisation advance**  
*(Reference: Paragraph 3.4)*

Sl. No.	Dist	Stage	Name of work	Length (In Kms)	Name of contractor	Sanctioned cost	Date of NIT	Scheduled date of start	Scheduled date of completion	Progress of work		MA payment		MA outstanding as on date	Reasons for non-commencement of works
										Phy	Fin (%)	Mob	Mech		
1	Gangtok	S-II	Nehcudara to BahunGaon	5.8	BinodSubba	860.37	26.01.18	10.07.18	10.07.20	0%	6	54.06	0	54.06	Stage-I: Reason not mentioned
2	Gangtok	S-II	30 mtrs bridges over RakseyKhola	0.03	Devi Dhakal	177.67	26.01.18	28.05.18	27.11.19	0%	14	8.26	16.52	24.78	Stage-I
3	Gangtok	S-II	20 mtrs bridges over Andheri Khola	0.02	Devi Dhakal	132.41	26.01.18	28.05.18	27.11.19	0%	11	1.61	12.31	13.92	Stage-I
4	Gangtok	S-II	SPWD Road to NimtarMangthang	3	Prahlad Gurung	233.15	26.01.17	26.09.17	26.09.19	0%	15	11.66	23.32	34.98	Defective DPR
5	Tadong	S-II	ChinzeyGaon to Chinzey School	2.84	Binod Subba	212.11	26.01.18	22.06.18	22.06.20	0%	17	11.77	23.55	35.32	Forest clearance
6	Tadong	S-II	Ranka Barbing to BingruGaon	2.15	Durga Pradhan	160.21	26.01.18	21.06.18	21.06.20	0%	13	6.75	13.5	20.25	Stage-I
7	Tadong	S-I	NH10 to Samdur	2.02	Lakpa Tsh. Bhutia	286.67	26.01.17	30.09.19	30.09.20	0%	14	13.85	27.71	41.56	NOC from landowner awaited
8	Tadong	S-I	Bridge over Chauhan Khola	0.03	Lakpa Tsh. Bhutia	254.99	26.01.17	30.09.19	30.09.20	0%	14	12.24	24.49	36.73	NOC from landowner awaited
9	Pakyong	S-I	Tarethang to Kerabari over Rangpo Khola	0.05	N.B. Dahal	438.58	24.08.16	10.01.17	09.07.18	0%	12	17.51	35.01	52.52	No connectivity at site
10	Pakyong	S-II	20 mtrs bridge over DiklingKhola	0.02	Yogendra P. Chettri	165.55	24.08.17	13.05.18	12.05.19	0%	14	7.91	15.81	23.72	Stage-I
11	Pakyong	S-I	Riwa to L/Gangyap	7.29	Mohan Mittal	530.49	24.08.17	22.05.18	21.05.19	0%	10	0	51.19	51.19	Land dispute
12	Pakyong	S-II	Riwa to L/Gangyap (Bridge)	0.03	Mohan Mittal	185.61	24.08.17	22.05.18	21.05.19	0%	14	8.96	17.91	26.87	Stage-I

Sl. No.	Dist	Stage	Name of work	Length (In Kms)	Name of contractor	Sanctioned cost	Date of NIT	Scheduled date of start	Scheduled date of completion	Progress of work		MA payment		MA outstanding as on date	Reasons for non-commencement of works
										Phy	Fin (%)	Mob	Mech		
13	Pakyong	S-II	Bridge over BhusukKhola	0.04	Gyaltzen Bhutia	189.59	24.08.17	19.06.18	18.06.19	0%	15	9.18	18.35	27.53	Stage-I
14	Pakyong	S-II	Bridge over TalchamchuKhola	0.04	Gyaltzen Bhutia	212.07	24.08.17	19.06.18	18.06.19	0%	15	10.26	20.53	30.79	Reason not mentioned
15	Pakyong	S-II	L/Nandok to L/Syari	3.42	Gyaltzen Bhutia	269.85	24.08.17	19.06.18	18.06.19	0%	15	13.06	26.12	39.18	Stage-I
16	Rongli	S-II	Bridge over Nimachen to Premlakha	0.04	Raghubir Agarwal	386.11	24.08.17	07.11.17	06.11.18	0%	14	17.86	35.72	53.58	Reason not mentioned
17	Namchi	S-II	Adarshgaon to Burul	6.5	Sanat Kr. Bhujel	860.03	26.08.17	05.01.18	04.06.19	0%	14	40.81	81.62	122.43	Stage-I awaiting forest clearance
18	Jorethang	S-II	30mtr bridge over Sikkip to AmboteyChisopani	0.03	Bikash Pradhan	156.50	26.01.18	30.05.19	31.12.21	0%	19	9.82	19.65	29.47	Abutment washed out
19	Jorethang	S-II	20mtr bridge over Sikkip to AmboteyChisopani	0.02	Bikash Pradhan	155.68	26.01.18	30.05.19	31.12.21	0%	15	7.79	15.59	23.38	Abutment washed out
20	Jorethang	S-II	SPWD road to ChumlokOmchu	8.86	Dawgyal Lepcha	525.31	26.08.20	01.05.21	31.12.21	0%	17	28.90	57.81	86.71	Forest clearance
21	Gyalshing	S-II	Bridge over Reshi-II Khola	0.02	Pema Gyaltzen	134.64	26.08.17	20.06.18	19.12.19	0%	15	6.73	13.46	20.19	No connectivity at site
22	Gyalshing	S-II	Bridge over Reshi-I Khola	0.02	Pema Gyaltzen	136.65	26.08.17	20.06.18	19.12.19	0%	14	6.51	13.03	19.54	No connectivity at site
23	Gyalshing	S-II	Bridge over LigayKhola	0.02	Pema Gyaltzen	125.27	26.08.17	20.06.18	19.12.19	0%	15	6.26	12.53	18.79	No connectivity at site
24	Gyalshing	S-II	RCR from Nar Khola to U/Narkhola	12.03	Pempa Bhutia	829.65	26.08.17	05.07.18	04.01.20	0%	15	42.76	85.51	128.27	Stage-I

Sl. No.	Dist	Stage	Name of work	Length (In Kms)	Name of contractor	Sanctioned cost	Date of NIT	Scheduled date of start	Scheduled date of completion	Progress of work		MA payment		MA outstanding as on date	Reasons for non-commencement of works
										Phy	Fin (%)	Mob	Mech		
25	Gyalshing	S-II	SPWD road to U/Dhupidara via L/Dhupidara	14.65	Ram Kumar Rai	1029.17	26.08.17	09.09.18	31.03.20	0%	17	58.08	116.16	174.24	Stage-I
26	Ravangla	S-II	L060-Tinkitam to BhirGaon via ICDS centre	6.61	K.T. Bhutia	487.75	26.08.17	04.06.18	31.12.19	0%	15	24.95	49.91	74.86	Defective DPR
27	Kaluk	S-II	RrinchenpongMeyong to TaklakMeyong	11.83	Prem Kr. Chandak	844.37	26.08.17	05.07.18	04.01.20	0%	15	40.87	81.73	122.60	Stage-I
28	Kaluk	S-II	DentamPelling to Legship via Majgaon	16.52	M.B. Gurung	1175.47	26.08.17	20.04.18	19.09.19	0%	9	0	109.08	109.08	Stage-I
29	Mangan	S-II	Thangshing to Sordong	2.25	R.T. Bhutia	142.66	26.08.17	24.07.18	23.07.20	0%	15	7.09	14.18	21.27	Reason not mentioned
30	Mangan	S-II	Nampatam to Punjukyoj	4.1	R.T. Bhutia	212.76	26.08.17	24.07.18	23.07.20	0%	15	10.51	21.03	31.54	Reason not mentioned
31	Mangan	S-II	Gairee to U/Gairee	3.26	R.T. Bhutia	222.27	26.08.17	24.07.18	23.07.20	0%	15	11.05	22.11	33.16	Reason not mentioned
32	Mangan	S-II	Upper Lingdum to Lavan	4.63	R.T. Bhutia	241.40	26.08.17	24.07.18	23.07.20	0%	15	12.00	23.99	35.99	Reason not mentioned
33	Mangan	S-II	DSM to Katammantyem	14.3	Suresh Kr. Mittal	687.00	26.08.17	31.08.18	30.08.20	0%	15	34.14	68.28	102.42	Reason not mentioned
34	Mangan	S-II	DAC app road to RingimGumpa	7.15	Suresh Kr. Mittal	416.89	26.08.17	31.08.18	30.08.20	0%	15	20.72	41.45	62.17	Reason not mentioned
			<b>TOTAL</b>	<b>139.6</b>		<b>13078.90</b>						<b>573.93</b>	<b>1209.16</b>	<b>1783.09</b>	

**Appendix 4.1**  
**Summarised financial position and working results of SPSEs as per their latest finalised accounts as on 30.09.2022**  
*(Reference: Paragraph 4.1.8, 4.1.8.2 & 4.1.8.3)*

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(-)	Free Reserves & Surplus	Turnover	Net profit (+)/ loss (-)	Net impact of Accounts Comment	Capital Employed*	Earning before interest and taxes**	Return on Capital Employed	Manpower
											12=5+6+7+8	13	14=13/12*100	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
<b>A. Working Government Companies</b>														
<b>Agriculture and Allied</b>														
1	Sikkim Poultry Development Corporation Limited (SPDCL)	2017-18	2018-19	0.00	0.00	-1.72	2.80	0.00	-0.15	0.00	1.08	-0.15	-13.89	NA
2	Sikkim Hatcheries Limited (SHL)	2017-18	2018-19	0.46	0.00	-2.71	2.32	0.06	-0.14	0.00	0.07	-0.14	-200.00	NA
3	Sikkim Livestock Processing and Development Corporation (SLPDC)	2013-14	2014-15	0.69	0.01	-1.04	1.40	0.06	-0.02	0.00	1.06	-0.02	-1.89	NA
<b>Sector wise total</b>		-	-	<b>1.15</b>	<b>0.01</b>	<b>-5.47</b>	<b>6.52</b>	<b>0.12</b>	<b>-0.31</b>	<b>0.00</b>	<b>2.21</b>	<b>-0.31</b>	<b>-14.03</b>	
<b>Finance</b>														
4	Schedule Caste, Schedule Tribe and Other Backward Classes Development	2015-16	2018-19	18.31	20.10	-15.40	0.00	1.87	-0.24	0.02	23.01	0.49	2.13	27.00

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(-)	Free Reserves & Surplus	Turnover	Net profit (+)/ loss (-)	Net impact of Accounts Comment	Capital Employed*	Earning before interest and taxes**	Return on Capital Employed	Manpower
											12=5+6+7+8	13	14=13/12*100	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Corporation Limited (SABCCO)													
<b>Sector wise total</b>				<b>18.31</b>	<b>20.10</b>	<b>-15.40</b>	<b>0.00</b>	<b>1.87</b>	<b>-0.24</b>	<b>0.02</b>	<b>23.01</b>	<b>0.49</b>	<b>2.13</b>	<b>27.00</b>
<b>Infrastructure</b>														
5	Sikkim Industrial Development and Investment Corporation Limited (SIDICO)	2020-21	2021-22	17.14	562.28	14.28	0.00	3.30	0.06	0.00	593.70	0.08	0.01	32.00
6	Gangtok Smart City Development Limited (GSCDL)*	2021-22	2022-23	0.00	0.00	-2.23	0.00	0.00	-1.21	0.00	-2.23	-2.23	0.00	<b>28.00</b>
7	Namchi Smart City Limited (NSCL)*	2020-21	2020-21	2.05	0.00	-0.29	0.00	0.00	0.05	0.00	1.76	0.04	2.27	<b>57.00</b>
<b>Sector wise total</b>				<b>19.19</b>	<b>562.28</b>	<b>11.76</b>	<b>0.00</b>	<b>3.30</b>	<b>-1.10</b>	<b>0.00</b>	<b>593.23</b>	<b>-2.11</b>	<b>-0.36</b>	117.00
<b>Power</b>														
8	TeestaUrja Limited (TUL)	2021-22	2022-23	3,205.39	9,397.33	-1,267.85	1.22	2,612.90	230.98	0.00	11,336.09	1,422.85	12.55	100.00
9	Teestavalley Power Transmission Limited (TPTL)	2021-22	2022-23	388.45	788.45	81.51	0.00	239.55	6.00	0.00	1,258.41	135.50	10.77	56.00
10	Sikkim Power	2020-21	2021-22	0.01	3,229.13	-1,210.98	0.00	204.60	-210.69	0.00	2,018.16	153.59	7.61	5.00



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(-)	Free Reserves & Surplus	Turnover	Net profit (+)/ loss (-)	Net impact of Accounts Comment	Capital Employed*	Earning before interest and taxes**	Return on Capital Employed	Manpower
											12=5+6+7+8	13	14=13/12*100	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Investment Corporation Limited (SPICL)													
11	Sikkim Power Development Corporation Limited (SPDC)	2020-21	2021-22	74.84	42.56	-107.64	58.69	15.07	3.77	0.00	68.45	7.18	10.49	69.00
<b>Sector wise total</b>		-	-	<b>3,668.69</b>	<b>13,457.47</b>	<b>-2,504.96</b>	<b>59.91</b>	<b>3,072.12</b>	<b>30.06</b>	<b>0.00</b>	<b>14,681.11</b>	<b>1,719.12</b>	<b>11.71</b>	<b>230.00</b>
<b>Service</b>														
12	Sikkim Tourism Development Corporation (STDC)	2016-17	2018-19	6.46	0.00	-1.69	0.00	2.53	0.06	0.00	4.77	0.08	1.68	65.00
<b>Sector wise total</b>		-	-	<b>6.46</b>	<b>0.00</b>	<b>-1.69</b>	<b>0.00</b>	<b>2.53</b>	<b>0.06</b>	<b>0.00</b>	<b>4.77</b>	<b>0.08</b>	<b>1.68</b>	<b>65.00</b>
<b>Manufacturing</b>														
13	Sikkim Handloom and Handicraft Development Corporation Limited (SHHDCL)	2014-15	2021-22	0.92	0	0.09	0	1.33	0.29	0	1.01	0.29	28.71	NA
				<b>0.92</b>	<b>0</b>	<b>0.09</b>	<b>0</b>	<b>1.33</b>	<b>0.29</b>	<b>0</b>	<b>1.01</b>	<b>0.29</b>	<b>28.71</b>	
<b>Total A (All sector wise working Government companies)</b>		-	-	<b>3,714.72</b>	<b>14,039.86</b>	<b>-2,515.67</b>	<b>66.43</b>	<b>3,081.27</b>	<b>28.76</b>	<b>0.02</b>	<b>15,305.34</b>	<b>1,717.56</b>	<b>11.22</b>	<b>439.00</b>

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(-)	Free Reserves & Surplus	Turnover	Net profit (+)/ loss (-)	Net impact of Accounts Comment	Capital Employed*	Earning before interest and taxes**	Return on Capital Employed	Manpower
											12=5+6+7+8	13	14=13/12*100	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
<b>B Statutory Corporations</b>														
<b>Finance</b>														
14	State Bank of Sikkim (SBS)	2018-19	2019-20	0.53	67.61	6.85	70.40	188.16	23.24	0.49	145.39	31.96	21.98	615.00
<b>Sector wise total</b>		-	-	<b>0.53</b>	<b>67.61</b>	<b>6.85</b>	<b>70.40</b>	<b>188.16</b>	<b>23.24</b>	<b>0.49</b>	<b>145.39</b>	<b>31.96</b>	<b>21.98</b>	
<b>Service</b>														
15	State Trading Corporation of Sikkim (STCS)	2020-21	2021-22	1.61	278.60	7.42	0.00	132.07	0.23	1.12	287.63	0.31	0.11	NA
<b>Sector wise total</b>				<b>1.61</b>	<b>278.60</b>	<b>7.42</b>	<b>0.00</b>	<b>132.07</b>	<b>0.23</b>	<b>1.12</b>	<b>287.63</b>	<b>0.31</b>	0.11	
<b>Agriculture &amp; Allied</b>														
16	Government fruit Preservation factory (GFPF)	2018-19	2019-20	0.00	0.00	0.81	0.09	5.19	0.62	0.00	0.90	0.62	68.89	NA
17	Temi Tea	2017-18	2019-20	0.00	0.00	-1.51	0.00	7.18	0.25	0.00	-1.51	0.25	-16.56	NA
<b>Sector wise total</b>				<b>0.00</b>	<b>0.00</b>	<b>-0.70</b>	<b>0.09</b>	<b>12.37</b>	<b>0.87</b>	<b>0.00</b>	<b>-0.61</b>	<b>0.87</b>	<b>-142.62</b>	
<b>Total B (All sector wise working Statutory corporations)</b>		-	-	<b>2.14</b>	<b>346.21</b>	<b>13.57</b>	<b>70.49</b>	<b>332.60</b>	<b>24.34</b>	<b>1.61</b>	<b>432.41</b>	<b>33.14</b>	<b>7.66</b>	<b>615.00</b>
<b>Grand Total (A+B)</b>		-	-	<b>3,716.86</b>	<b>14,386.07</b>	<b>-2,502.10</b>	<b>136.92</b>	<b>3,413.87</b>	<b>53.10</b>	<b>1.63</b>	<b>15,737.75</b>	<b>1,750.70</b>	<b>11.12</b>	<b>1,054.00</b>
* Capital Employed= Paid up Capital +Free reserves & Surplus+ Long term loans+ Accumulated Profit/Loss														
** EBIT represents Total Income-Expenses (Excluding Interest and tax expenses from P & L Accounts of respective PSUs)														
*** Return on Capital Employed= Percentage of EBIT in Capital Employed														

**Appendix 4.2**  
**Statement showing Rate of Real Return on Government Investment**  
*(Reference: Paragraph 4.1.9)*

Financial year	PV of cumulative Government investment at the beginning of the year	Funds infused by the Government during the year in the form of				Total investment at the end of the year	Average rate of interest on Government borrowings (in per cent)	PV of cumulative Government investment at the end of the year	Minimum expected return to recover cost of funds for the year	Total Earnings (Profit after tax) for the year
		Equity (less disinvestment)	Revenue Grants / Subsidy	Loan	Total					
a	b	c	d	e	f = c + d+e	g = b + f	h	i = $g*(1+h/100)$	j = g*h/100	k
<b>Prior to 2002</b>	<b>0</b>	<b>17.29</b>	<b>0</b>	<b>2.03</b>	<b>19.32</b>	<b>19.32</b>	<b>0</b>	<b>19.32</b>	<b>0</b>	<b>0</b>
2002-03	19.32	3.85	0	0	3.85	23.17	11.47	25.83	2.66	-3.26
2003-04	25.83	5.84	0	0	5.84	31.67	10.33	34.94	3.27	-22.49
2004-05	34.94	1.17	0	0	1.17	36.11	9.78	39.64	3.53	-3.05
2005-06	39.64	4.82	0	0	4.82	44.46	9.45	48.66	4.20	-3.05
2006-07	48.66	0.30	0	0	0.30	48.96	9.25	53.49	4.53	-4.05
2007-08	53.49	0.00	0	0	0	53.49	8.92	58.26	4.77	-3.41
2008-09	58.26	3.05	1.21	0	4.26	62.52	8.6	67.90	5.38	-2.69
2009-10	67.90	2.10	2.25	0	4.35	72.25	8.28	78.23	5.98	-2.17
2010-11	78.23	0.96	1.79	0	2.75	80.98	7.92	87.39	6.41	-11.59
2011-12	87.39	0.00	0	0	0	87.39	7.74	94.16	6.76	-7.03
2012-13	94.16	0.00	0	0	0	94.16	7.4	101.13	6.97	-15
2013-14	101.13	0.00	0.18	0	0.18	101.31	7.74	109.15	7.84	-17.1
2014-15	109.15	0.00	0.16	0	0.16	109.31	7.95	118.00	8.69	-27.76
2015-16	118.00	0.00	0.18	0	0.18	118.18	8.1	127.75	9.57	-80.12
2016-17	127.75	0.00	0.11	0	0.11	127.86	8.22	138.37	10.51	-335.17
2017-18	138.37	0.00	11.6	0	11.60	149.97	8.22	162.30	12.33	-319.01
2018-19	162.30	6.02	10.79	0	16.81	179.11	8.28	193.94	14.83	-254.35
2019-20	193.94	2.50	6.5	0	9.00	202.94	8.2	219.58	16.64	-184.69
2020-21	219.58	0.92	8	0	8.92	228.50	7.97	246.71	18.21	-182.8
2021-22	246.71	50.04	8	0	58.04	304.75	7.85	328.67	23.92	-183.25
<b>Total</b>	1,364.52	<b>98.86</b>	<b>50.77</b>	<b>2.03</b>	<b>151.66</b>					

**Appendix 4.3**  
**Excess claim of capital subsidy**  
*(Reference: Paragraph 4.2.14.4)*

Particulars	DDUGJY (New)	Saubhagya	Additional Infra under DDUGJY	Total
<b>Total value of works (A)</b>	49.44	0.75	37.36	87.55
<b>Labour Cess @ 1 %</b>	0.4944	0.0075	0.3736	0.8755
<b>Total value of works after excluding Local Taxes (B)</b>	48.9456	0.7425	36.9864	86.6745
<b>Capital subsidy claimed{85% of (A)}</b>	42.024	0.6375	31.756	74.4175
<b>Capital subsidy to be claimed{85% of (B)}</b>	41.6038	0.6311	31.4384	73.6733
<b>Excess claim (H=F-G)</b>	<b>0.4202</b>	<b>0.0064</b>	<b>0.3176</b>	<b>0.7442</b>

**Appendix 4.4**  
**Short collection of security deposit**  
*(Reference: Paragraph 4.2.14.6)*

Sl. No.	Date as per Expenditure book	Total value of Work as per RA bills	Actual Security Deposit @ 5 % to be deducted from the total value of works	Security deposit deducted by the department	Short deduction of Security deposit
1	21.04.2020	87,312,826.00	4,365,641.30	0.00	4,365,641.30
2	10.08.2020 & 06.11.2020	16,478,011.42	823,900.57	200,315.00	623,585.57
3	10.08.2020 & 06.11.2020	18,219,288.44	910,964.42	274,320.00	636,644.42
4	10.08.2020 & 06.11.2020	13,959,910.00	697,995.50	343,926.00	354,069.50
5	10.08.2020 & 06.11.2020	9,626,223.00	481,311.15	159,114.00	322,197.15
6	10.08.2020 & 06.11.2020	16,989,311.00	849,465.55	472,046.00	377,419.55
7	10.08.2020 & 23.12.2020	21,759,491.48	1,087,974.57	674,778.00	413,196.57
8	10.08.2020 & 23.12.2020	29,401,264.96	1,470,063.25	999,554.00	470,509.25
9	10.08.2020 & 23.12.2020	15,330,155.39	766,507.77	401,532.00	364,975.77
10	10.08.2020 & 23.12.2020	13,098,816.64	654,940.83	306,700.00	348,240.83
11	10.08.2020 & 23.12.2020	6,335,763.48	316,788.17	19,270.00	297,518.17
12	10.08.2020 & 23.12.2020	49,363,940.80	2,468,197.04	1,679,968.00	788,229.04
13	10.08.2020 & 23.12.2020	17,515,296.46	875,764.82	494,400.00	381,364.82
14	10.08.2020 & 23.12.2020	52,916,314.71	2,645,815.74	815,000.00	1,830,815.74
15	10.08.2020 & 23.12.2020	13,835,191.44	691,759.57	337,996.00	353,763.57
<b>Total</b>		<b>382,141,805.22</b>	<b>19,107,090.26</b>	<b>7,178,919.00</b>	<b>11,928,171.26</b>

**Appendix 4.5**  
**Short deduction of Earnest Money Deposit**  
*(Reference: Paragraph 4.2.14.7)*

**Statement showing Non deduction of Earnest Money Deposit from the Contractors Bill**

Total Bill amount on which EMD @ 2.5% was not levied (East District)	Amount of EMD @ 2.5% not deducted	Total Bill amount on which EMD @ 2.5% was not levied (North District)	Amount of EMD @ 2.5% not deducted	Total Bill amount on which EMD @ 2.5% was not levied (West District)	Amount of EMD @ 2.5% not deducted	Total amount of EMD not deducted
B	C	D	E	F	G	H=C+E+G
15,05,433	37,635.83	54,46,739	1,36,168.5	19,19,000	47,975	
15,15,253	37,881.33	1,03,21,595	2,58,039.9	2,77,07,300	6,92,682.5	
10,30,777	25,769.43			1,10,73,125	2,76,828.1	
12,65,038	31,625.95					
22,88,318	57,207.95					
16,97,073	42,426.83					
6,81,129	17,028.23					
6,03,112	15,077.8					
10,26,079	25,651.98					
5,84,030	14,600.75					
<b>1,21,96,242</b>	<b>3,04,906.1</b>	<b>1,57,68,334</b>	<b>3,94,208.4</b>	<b>4,06,99,425</b>	<b>10,17,486</b>	<b>17,16,600.50</b>

**Appendix 5.1**  
**Undue availment of transitional credit**  
*(Reference: Paragraph 5.12.8.3)*

Sl. No.	GSTIN	Legal Name	ITC available as per the VAT return of 2017-18 April to June	Credit in the ledger - SGST (₹)	Transitional credit availed over and above the ITC available in the last VAT return
1.	11CBIPS1024H1Z2	Dhaneshwar Prasad Sharma	1,56,719	5,00,144	3,43,425
2.	11AAMCS4609N1Z3	State trading Corporation Of Sikkim	19,44,874	37,72,200	18,27,326
3.	11BGWPM1565R1ZM	Sushil Kumar Mull	3,890	33,411	29,521
4.	11CSHPS2267Q1Z6	Mahesh Chandra Sharma	3,673	36,209	32,536
5.	11AEAPK6185Q1Z7	Narayan Kumar	1,354	4,392	3,038
6.	11BGGPP9514F1ZJ	Narendra Prasad	2	52,817	52,815
7.	11ANYPM3175F1ZT	AbhisekhMoulik	0	3,530	3,530
8.	11DGHP7214K1ZC	Ganga Maya Pradhan	0	1,802	1,802
9.	11BIYPD0820J1ZG	Prema Devi	0	46,149	46,149
10.	11AABCG0541J1Z7	Goldencross Pharma Private Limited	0	24,86,121	24,86,121
11.	11ASYPA7980M1Z3	Pradeep Kumar Agarwal	0	8,70,920	8,70,920
12.	11AOUPP8599M1ZR	Shree NathPrashad	0	8,191	8,191
13.	11AQTPA7604H1Z2	Mahabir Agarwal	0	1,36,329	1,36,329
14.	11CLQPP4745Q1ZB	Sujit Kumar Prasad	0	1,47,925	1,47,925
15.	11BLIPK0957L1Z1	Sunita Kiran	0	66,145	66,145
16.	11AUFPP7432E2ZW	Swami Nath Prasad	0	2,43,523	2,43,523
17.	11AOYPP0635E1ZZ	Mohan Prasad	0	1,93,865	1,93,865
18.	11DGRPK5370M1ZY	DikBir Kami	0	1,71,319	1,71,319
19.	11BFTPS0566N1ZU	Dhaneshwar Singh	0	77,674	77,674
20.	11CSLPS5820B1Z0	ManojSarda	0	13,017	13,017
21.	11BLAPP7560A1ZM	Anand Kumar Periwal	0	33,850	33,850
22.	11AZTPP0290K2Z1	Raj Dhari Prasad	0	1,611	1,611
23.	11AUFPP7432E1ZX	Swami Nath Prasad	0	44,305	44,305
24.	11AACCN6100B1ZH	Nextgen Printers Private Limited	0	1,00,765	1,00,765
25.	11AMMPP1345F1ZC	Manager Prasad	0	12,298	12,298
26.	11ANYPP6755A1ZS	Prabhu Prasad	0	3,90,497	3,90,497
27.	11ACIPA8111E1ZG	Pradeep Kumar Agarwal	0	49,324	49,324

Sl. No.	GSTIN	Legal Name	ITC available as per the VAT return of 2017-18 April to June	Credit in the ledger - SGST (₹)	Transitional credit availed over and above the ITC available in the last VAT return
28.	11HODPS6721E1Z3	Om Prakash Sardar	0	2,215	2,215
29.	11AFOPL8092E1ZD	Urmila Lamichaney	0	31,747	31,747
30.	11AVKPS4075J1ZB	LaxmiSurana	0	47,786	47,786
31.	11BEOPG3065C1Z0	Kailash ChandarGolwa	0	3,284	3,284
32.	11BVHPS5400B1Z7	YashitSinghi	0	5,650	5,650
33.	11BHTPR8651R1Z9	Devika Rai	0	23,343	23,343
34.	11AVVPG7498N1ZN	Kedar Mall Gupta	0	5,601	5,601
35.	11BDFPC9518L2ZL	TseringWongyalChankapa	0	475	475
36.	11BAZPB5926Q1Z3	Anju Bothra	0	8,859	8,859
37.	11BDAPP4456R1Z7	Mahabir Prasad	0	15,460	15,460
38.	11BGVPS1866G2ZZ	Sunil Kumar Sardar	0	3,392	3,392
39.	11AZQPS0925F2ZE	TarunSardar	0	21,922	21,922
40.	11BUUPM0348C1ZV	KalyaniMoulik	0	1,986	1,986
41.	11BYPPS7883F1ZU	Sunil Kumar Sirohia	0	652	652
42.	11BDAPP4456R2Z6	Mahabir Prasad	0	9,929	9,929
43.	11AJTPL3066F1Z9	DawaDomaLepcha	0	8,610	8,610
44.	11APZPP6407N1Z7	Rajendra Prasad	0	2,721	2,721
45.	11BKMPP2010C1ZX	Anita Prasad	0	3,621	3,621
46.	11ADAPR9116P1ZB	Ashok Kumar Rathi	0	991	991
47.	11CHKPR4173G1ZB	Shanti Rai	0	1,178	1,178
48.	11ATEPC0457C1ZM	Karma Gelay Chungyalpa	0	292	292
49.	11ADTPL3288P1ZT	Puspa Lata Lama	0	500	500
	<b>TOTAL</b>				75,88,035



**Appendix 5.2**  
**Year-wise details of short-payment of sales tax**  
(Reference: Paragraph 5.13)

(₹ in crore)

**1. Krishna Trade Links**

Particulars	2018-19	2019-20	2020-21	Total
Local sales data maintained by Excise Department*	81.11	10.42	0	91.53
Local sales as reported by the dealers concerned in their returns*	7.29	0.28	0	7.57
Local sales suppressed	73.82	10.14	0	83.96
Sales tax payable (25%)	20.28	2.60	0	22.88
Sales Tax actually paid	3.52	1.55	4.75	9.82
Short Realisation of Sales Tax	16.76	1.05	(-) 4.75	13.06

**2. Shruti Warehouse**

Particulars	2018-19	2019-20	2020-21	Total
Local sales data maintained by Excise Department*	0	81.10	6.77	87.87
Local sales as reported by the dealers concerned in their returns*	0	12.61	0.41	13.02
Local sales suppressed	0	68.49	6.36	74.85
Sales tax payable (25%)	0	20.28	1.69	21.97
Sales Tax actually paid	0	2.44	4.15	6.59
Short Realisation of Sales Tax	0	17.84	(-) 2.46	15.38

**3. Pawan Kr. Gurung**

Particulars	2018-19	2019-20	2020-21	Total
Local sales data maintained by Excise Department*	0	0	94.31	94.31
Local sales as reported by the dealers concerned in their returns*	0	0	31.95	31.95
Local sales suppressed	0	0	62.36	62.36
Sales tax payable (25%)	0	0	23.58	23.58
Sales Tax actually paid	0	0	4.16	4.16
Short Realisation of Sales Tax	0	0	19.42	19.42

**4. Sikkim Distilleries**

Particulars	2018-19	2019-20	2020-21	Total
Local sales data maintained by Excise Department*	118.30	117.24	115.06	350.60
Local sales as reported by the dealers concerned in their returns*	13.80	13.52	29.04	56.36
Local sales suppressed	104.50	103.72	86.02	294.24
Sales tax payable (25%)	29.58	29.31	28.76	87.65
Sales Tax actually paid	3.82	3.60	26.97	34.39
Short Realisation of Sales Tax	25.76	25.71	1.79	53.26

**5. Mount Distilleries**

Particulars	2018-19	2019-20	2020-21	Total
Local sales data maintained by Excise Department*	52.57	59.21	49.72	161.50
Local sales as reported by the dealers concerned in their returns*	47.78	63.38	41.36	152.52
Local sales suppressed	4.79	(-) 4.17	8.36	8.98
Sales tax payable (25%)	13.15	14.80	12.43	40.38
Sales Tax actually paid	13.15	14.58	12.20	39.93
Short Realisation of Sales Tax	0	0.22	0.23	0.45

6. Lahag / Esvegee

Particulars	2018-19	2019-20	2020-21	Total
Local sales data maintained by Excise Department*	26.72	31.91	25.84	84.47
Local sales as reported by the dealers concerned in their returns*	3.79	3.87	3.46	11.12
Local sales suppressed	22.93	28.04	22.38	73.35
Sales tax payable (25%)	6.68	7.98	6.46	21.12
Sales Tax actually paid	0.65	1.07	0.77	2.49
Short Realisation of Sales Tax	6.03	6.91	5.69	18.63

7. Denzong Albrew

Particulars	2018-19	2019-20	2020-21	Total
Local sales data maintained by Excise Department*	22.06	27.17	37.91	87.14
Local sales as reported by the dealers concerned in their returns*	18.47	20.01	12.91	51.39
Local sales suppressed	3.59	7.16	25.00	35.75
Sales tax payable (25%)	5.51	6.79	9.48	21.78
Sales Tax actually paid	4.54	3.25	3.33	11.12
Short Realisation of Sales Tax	0.97	3.54	6.15	10.66

\*Exclusive of Sales Tax

**Appendix 6.1**  
**Audit conducted during 2020-21 under General Sector**  
*(Reference: Paragraph 6.2)*

(₹ in lakh)

2020-21						
Sl. No.	Name of the Unit	Expenditure of the Unit (i.e. of the Unit for the financial year for which audit conducted)				
		2016-17	2017-18	2018-19	2019-20	2020-21
1	Secretary, Law	--	0	1,206.48	1,407.25	--
2	Director, Vigilance	--	0	825.09	901.25	--
3	Secretary, Skill Development	--	205.87	--	286.63	--
4	SP/East, Police	--	0	4,668.73	5,726.93	--
5	DIG/Check Post	--	0	--	1,861.82	--
6	Secretary, Sports & Youth Affairs	--	0	--	3,017.48	--
7	Member Secretary, SCST	--	0	536.79	312.18	--
8	CEO, Election	--	0	2,061.79	2,434.00	--
9	Addl. CS, Finance	--	0	862.68	993.65	--
10	Commissioner, Planning & Development	--	0	--	722.00	--
11	Secretary, IPR	--	0	1,736.04	1,175.85	--
12	Director, Pension, GPF, GIC, Finance	--	0	474.09	562.71	--
13	Commandant, Home Guards	--	0	--	314.29	--
14	Relief Commissioner, SDRF	--	0	8,389.00	3,481.00	--
15	Secretary, Land Revenue	--	728.00	6,264.00	9,279.00	--
16	Director, Capacity Building	2,071.46	861.37	70.30	--	--
17	SDM, Dentam	92.52	114.69	142.37	156.70	--
18	SDM, Yuksam	--	54.54	70.38	133.98	--
19	SDM, Soreng	--	149.45	173.32	234.15	--
20	Commandant, 3rd IRB, Battalion	--	0	--	3,779.73	--
21	SDM, Jorethang	55.66	65.77	92.48	125.83	--
22	Commandant, 2 <sup>nd</sup> IRB Battalion	--	--	--	3,370.00	--
23	Commandant, 1 <sup>st</sup> IRB Battalion	--	--	--	4,679.00	--
24	SP/North	--	--	1,043.16	1,304.03	--
25	Secretary, Home	--	--	--	5,134.56	--
26	SDM, Pakyong	--	--	--	336.00	--
27	Secretary, Rajya Sainik Board	--	288.00	304.98	297.28	--
	<b>TOTAL</b>	<b>2,219.64</b>	<b>2,467.69</b>	<b>28,921.68</b>	<b>52,027.30</b>	--

**Audit conducted during 2021-22 under General Sector**

(₹ in lakh)

2021-22						
Sl. No.	Name of the Unit	Expenditure of the Unit (i.e. of the Unit for the financial year for which audit conducted)				
		2017-18	2018-19	2019-20	2020-21	2021-22
1	Secretary, Skill Development	205.87	--	286.63	288.55	--
2	Director General of Police	1,512.00	1,657.00	--	2,735.74	--
3	DIG/Check Post	--	--	1,861.82	2,082.92	--
4	Secretary, Sports & Youth Affairs	1,630.94	--	3,017.48	2,999.46	--
5	Jt. Director/Namchi, Sports	--	--	--	294.56	--
6	Member Secretary, SCST	--	536.79	312.18	304.12	--
7	CEO, Election	--	2,061.79	--	612.01	--
8	Member Secretary, Election Commission	--	--	--	477.30	--
9	Addl. CS, Finance	--	862.68	993.65	729.80	--
10	Commissioner, Planning & Development	3,032.90	0	722.00	612.01	--
11	Secretary, IPR	--	1,736.04	1,175.85	830.98	--
12	District Information Officer/Gyalshing	--	--	--	43.89	--

2021-22						
Sl. No.	Name of the Unit	Expenditure of the Unit (i.e. of the Unit for the financial year for which audit conducted)				
		2017-18	2018-19	2019-20	2020-21	2021-22
13	District Information Officer/Mangan	--	--	--	26.13	--
14	District Information Officer/Namchi	--	--	--	38.70	--
15	Commandant, Home Guards	--	0	314.29	198.92	--
16	Relief Commissioner, SDRF	--	8,389.00	3,481.00	10,302.57	--
17	Secretary, Land Revenue	728.00	6,264.00	9,279.00	1,029.82	--
18	SDM, Ravangla	--	--	--	166.98	--
19	Commandant, 3rd IRB, Battalion	--	--	3,779.73	2,452.65	--
20	Commandant, 2 <sup>nd</sup> IRB Battalion	--	--	3,370.00	3,520.00	--
21	Commandant, 1 <sup>st</sup> IRB Battalion	--	--	4,679.00	5,118.00	--
22	Secretary, RajyaSainik Board	288.00	304.98	297.28	298.05	--
23	Secretary, Excise	--	711.00	--	152.00	--
	<b>TOTAL</b>	<b>4,048.90</b>	<b>18,267.70</b>	<b>28,091.80</b>	<b>35,315.16</b>	--