

APPENDICES

Appendix 1.1
Part A: State Profile
(Reference: Paragraph 1.1, 1.3)

General Data			
Sl. No.	Particulars	Sikkim	All India
1	Area in sq. Km	7,096	31,87,240
2	Population in lakh (As per 2011 Census)	6.11	12,108.55
3	Density of Population (2011 Census) (persons per sq.km)	97	422.26
4	Population below poverty line ((MoSPI data)	8.19	21.92
5	Literacy rate (percentage) (2011 Census)	81.40	73
6	Infant Mortality Rate (per 1,000 live births) (SRS Bulletin Oct. 2021)	5	28
7	Human Development Index (All India) (UNDP Report Human Development Report 2020)		
	a. 2020		0.642
	b. 2021		0.633
8	Gross State Domestic Product (GSDP) 2021-22 at current prices As per Ministry of Statistics and Programme Implementation, GOI (₹ in crore)	42,756	2,72,40,712
9	Per capita GDP 2022-23 (in ₹)	6,23,268	1,96,983
10	Decadal Population Growth (2013-23) in percentage	10.42	11.68

Financial Data comparison of Sikkim with the other states of North Eastern Region
(₹ in crore)

Sl. No.	Particulars	Assam	Nagaland	Meghalaya	Arunachal Pradesh	Manipur	Mizoram	Tripura	Sikkim
a.	Revenue Expenditure	101814.65	13410.36	14863.77	17,417.67	13804.08	10092.16	17,738.71	7630.58
b.	Capital Expenditure	16337.55	2704.57	2776.80	8110.73	3454.31	1321.86	2134.62	2376.60
c.	Loans & Advances	339.84	0.35	34.52	3.37	7.58	0.00	109.65	0.38
d.	Expenditure on Education (Revenue)	19047.10	2015.98	2709.83	2558.03	1969.82	1662.50	2283.74	1314.81
	Expenditure on Education (Capital)	399.96	208.08	173.48	285.80	35.28	24.56	72.65	214.67
e.	Expenditure on Health (Revenue)	6303.87	791.62	1454.52	1,480.63	1105.86	600.36	1,051.29	592.00
	Expenditure on Health (Capital)	571.99	438.22	32.17	97.46	194.91	133.88	79.00	36.87
f.	Salary and Wages	31841.13	6144.24	3944.10	6,790.12	5212.37	3517.44	5,766.87	3267.65
g.	Pension	16406.63	2818.74	1672.50	1664.98	2737.44	1833.86	2,678.06	1150.25
h.	GSDP at current rates	493167	39201	42697	39,671	37043	26714	72636	42756
i.	Capital expenditure ratio with GSDP	3.31	6.90	6.50	20.44	9.33	4.95	2.79	5.56
j.	Revenue Expenditure ratio with GSDP	20.65	34.21	34.81	43.91	37.27	37.78	24.42	17.85

Appendix 1.1

Part B: Layout of Finance Accounts

(Reference: Paragraph 1.3)

Finance Accounts is prepared in two volumes with volume I presenting the summarised financial statements of Government and volume II presenting the detailed statements. The layout is detailed below. Further, volume II contains details such as comparative expenditure on salaries and subsidies by major head, Grants-in-aid and assistance given by the State Government, externally aided projects, expenditure on plan scheme, direct transfer of Central scheme funds to implementing agencies, summary of balances, financial results of irrigation schemes, commitments on incomplete public works contracts and maintenance expenditure which are bought out in various appendices.

Statement	Layout
Volume-I	
1	Statement of Financial position
2	Statement of Receipts and Disbursement
3	Statement of Receipts (Consolidated Fund)
4	Statement of Expenditure (Consolidated Fund)
5	Statement of Progressive Capital expenditure
6	Statement of Borrowing and Other liabilities
7	Statement of Loans and Advances given by the State Government
8	Statement of Investments of the Government
9	Statement of Guarantees given by the Government
10	Statement of Grants-in-aid given by Government
11	Statement of Voted and Charged Expenditure.
12	Statement on Source and Application of Funds for Expenditure other than on Revenue Account
13	Summary of balances under Consolidated Fund, Contingency Fund and Public Accounts
Volume-II Part-I	
14	Detailed Statement of Revenue and Capital Receipts by Minor Heads
15	Detailed Statement of Revenue Expenditure by Minor Heads
16	Detailed Statements of Capital Expenditure by Minor Heads and Sub-Heads
17	Detailed Statement of Borrowings and Other Liabilities
18	Detailed Statement on Loans and Advances given by the Government of Sikkim
19	Detailed Statement of Investments of the Government
20	Detailed Statement of Guarantees given by the Government
21	Detailed Statement on Contingency Fund and Other Public Account transactions
22	Detailed Statement on Investment from Earmarked Balances
Volume-II Part-II Appendices	
I	Comparative Expenditure in Salary
II	Comparative Expenditure in Subsidy
III	Grants-in-aid/Assistance given by the State Government (Institution wise and Scheme-wise)
IV	Details of Externally Aided Projects
V	Plan Scheme Expenditure-A. Central Schemes (Centrally Sponsored Schemes and Central Plan Schemes), B. State Plan Schemes
VI	Direct Transfer of Central Scheme funds to Implementing Agencies in the State (Funds routed outside State Budgets) (Unaudited figures)
VII	Acceptance and Reconciliation of Balances (As depicted in Statements 18 and 21)
VIII	Financial Results of Irrigation Schemes
IX	Commitments of the Government – List of Incomplete Capital Works
X	Maintenance Expenditure with segregation of Salary and Non-Salary portion
XI	Major Policy Decisions of the Government during the year or new schemes proposed in the Budget

Appendix 1.1

Part C: Structure of Government Accounts

(Reference: Paragraph 1.3)

The accounts of the State Government are kept in three parts viz., Consolidated Fund, Contingency Fund and Public Account

Part I: Consolidated Fund: All revenues received by the State Government, all loans raised by issue of treasury bills, internal loans and all moneys received by the Government in repayment of loans shall form one Consolidated Fund entitled the Consolidated Fund of the State established under Article 266 (1) of the Constitution of India.

Part II: Contingency Fund: Contingency Fund of the State established under Article 267(2) of the Constitution is in the nature of an imprest placed at the disposal of the Governor to enable him to make advances to meet urgent unforeseen expenditure, pending authorisation by the Legislature. Approval of the Legislature for such expenditure and for withdrawal of an equivalent amount from the Consolidated Fund is subsequently obtained, whereupon the advances from the Contingency Fund are recouped to the fund.

Part III: Public Account: Receipts and disbursements in respect of certain transactions such as small savings, provident funds, reserve funds, deposits, suspense, remittances etc., which do not form part of the Consolidated Fund, are kept in the Public Account set up under Article 266(2) of the Constitution and are not subject to vote by the State Legislature.

List of Terms used in Chapter I and Basis for their Calculation

Terms	Basis of Calculation
Buoyancy of a parameter	
Buoyancy of a parameter (X) with respect to another parameter	Rate of Growth of the parameter (X)/Rate of Growth of the parameter (Y).
Rate of Growth (ROG)	$(\text{Current year Amount}/\text{Previous year Amount} - 1) * 100$.
Average	Trend of growth over a period of 5 years
Share shift/Shift rate of a parameter	Trend of percentage shares, over a period of 5 years, of the parameter in Revenue or Expenditure as the case may be.
Development Expenditure	Social Services + Economic Services
Interest received as <i>per cent</i> to loans outstanding	$\text{Interest received}/[(\text{opening balance} + \text{closing balance of loans and advances})/2] * 100$.
Revenue Deficit	Revenue receipt - revenue expenditure.
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances - Revenue Receipts - Miscellaneous Capital Receipts.
Primary Deficit	Fiscal deficit - Interest payments.
Balance from Current Revenue (BCR)	Revenue receipts minus plan grants and non-plan revenue expenditure excluding debits under 2048 - Appropriation for reduction or avoidance of debt.
Compound Annual Growth Rate (CAGR)	The compound annual growth rate is calculated by taking the nth root of the total percentage growth rate, where n is the number of years in the period being considered. $\text{CAGR} = [\text{Ending Value}/\text{Beginning Value}]^{(1/\text{no. of years})} - 1$
GSDP	GSDP is defined as the total income of the State or the market value of goods and services produced using labour and all other factors of production at current prices.

Terms	Basis of Calculation
Buoyancy Ratio	Buoyancy ratio indicates the elasticity or degree of responsiveness of a fiscal variable with respect to a given change in the base variable. For instance, revenue buoyancy at 0.7 implies that revenue receipts tend to increase by 0.7 percentage points, if the GSDP increases by one <i>per cent</i> .
Core Public and Merit Goods	<p>Core public goods are those which all citizens enjoy in common in the sense that each individual's consumption of such goods lead to no subtractions from any other individual's consumption of that goods, e.g. enforcement of law and order, security and protection of our rights; pollution free air, other environmental good, road infrastructure <i>etc</i>. Merit goods are commodities that the public sector provides free or at subsidised rates because an individual or society should have them on the basis of some concept of need, rather than ability and willingness to pay the Government and therefore wishes to encourage their consumption. Examples of such goods include the provision of free or subsidised food for the poor to support nutrition, delivery of health services to improve quality of life and reduce morbidity, providing basic education to all, drinking water and sanitation, <i>etc</i>.</p> <p>“The analysis of expenditure data is disaggregated into developmental and non-developmental expenditure. All expenditure relating to Revenue Account, Capital Outlay and Loans and Advances is categorised into social services, economic services and general services. Broadly, the social and economic services constitute developmental expenditure, while expenditure on general services is treated as non-developmental expenditure</p>
Debt Sustainability	The Debt sustainability is defined as the ability of the State to maintain a constant debt- GSDP ratio over a period of time and also embodies the concern about the ability to service its debt. Sustainability of debt therefore also refers to sufficiency of liquid assets to meet current or committed obligations and the capacity to keep balance between costs of additional borrowings with returns from such borrowings. It means that rise in fiscal deficit should match with the increase in capacity to service the debt.
Non-debt Receipts	Adequacy of incremental non-debt receipts of the State to cover the incremental interest liabilities and incremental primary expenditure. The debt sustainability could be significantly facilitated if the incremental non-debt receipts could meet the incremental interest burden and the incremental primary expenditure.
Net Availability of Borrowed Funds	Defined as the ratio of the debt redemption (principal+ interest payments) to total debt receipts indicates the extent to which the debt receipts are used in debt redemption and gives the net availability of borrowed funds.

Appendix 1.2
Time Series Data on the State Government Finances
(Reference: Paragraph 1.3)

(₹ in crore)

Particulars	2018-19	2019-20	2020-21	2021-22	2022-23
Part A. Receipts					
1. Revenue Receipts	5,920.36	4,841.27	5,607.82	7,080.72	8,103.80
	(99.97)	(99.99)	(99.98)	(99.99)	(99.99)
(i) Own Tax Revenue	892.92	970.41	966.70	1,254.41	1,497.26
Taxes on Sales, Trade, etc.	188.20	197.63	195.25	227.18	248.77
	(21.08)	(20.37)	(19.73)	(18.11)	(16.62)
State Goods & Service Tax (SGST)	405.72	454.89	463.04	655.55	804.23
	(45.44)	(46.88)	(46.80)	(52.26)	(53.71)
State Excise	183.09	207.15	210.27	249.20	298.46
	(20.50)	(21.35)	21.25)	(19.87)	(19.93)
Taxes on Vehicles	33.11	41.08	28.96	39.09	49.69
	(3.71)	(4.23)	(2.93)	(3.11)	(3.32)
Stamps and Registration fees	14.95	13.30	13.13	23.35	26.52
	(1.67)	(1.37)	(1.33)	(1.86)	(1.77)
Land Revenue	9.09	4.40	13.33	9.53	8.79
	(1.02)	(0.45)	(1.35)	(0.76)	(0.59)
Other Taxes on Income and Expenditure	15.63	-	-	-	-
	(1.75)	-	-	-	-
Other Taxes	43.13	51.96	42.72	50.51	60.80
	(4.83)	(5.35)	(4.32)	(4.03)	(4.06)
(ii) Non Tax Revenue	657.78	693.40	662.29	680.63	976.11
	(11.11)	(14.32)	(11.81)	(9.61)	(12.05)
(iii) State's share of Union taxes and duties	2,794.67	2,295.56	2,302.27	3,287.55	3,864.75
	(47.20)	(47.42)	(41.05)	(46.43)	(47.69)
(iv) Grants in aid from Government of India	1,574.99	881.90	1,676.56	1,858.13	1,765.68
	(26.60)	(18.22)	(29.48)	(26.24)	(21.79)
2. Miscellaneous Capital Receipts		-	-	-	-
3. Recoveries of Loans and Advances	1.77	0.30	1.17	0.45	0.44
	(0.03)	(0.01)	(0.02)	(0.01)	(0.01)
4. Total Revenue and Non debt Capital Receipts (1+2+3)	5,922.13	4,841.57	5,608.99	7,081.17	8,104.24
	(83.80)	(85.32)	(78.19)	(79.00)	(79.91)
5. Public Debt Receipts	1,145.21	833.21	1,564.71	1,882.60	2,036.90
	(16.20)	(14.68)	(21.81)	(21.00)	(20.09)
Internal Debt (excluding Ways and Means Advances and Overdrafts)	1,140.09	819.36	1,361.87	1,579.00	1,483.87
	(99.55)	(98.34)	(87.04)	(83.87)	(72.85)
Net transactions under Ways and Means Advances and Overdrafts	-	-	-	-	-
Loans and Advances from Government of India	5.12	13.85	202.84	303.60	553.03
	(0.45)	(1.66)	(12.96)	(19.23)	(27.15)
6. Total Receipts in the Consolidated Fund (4+5)	7,067.34	5,674.78	7,173.70	8,963.77	10,141.14
	(46.84)	(38.70)	(43.59)	(49.52)	(47.04)
7. Contingency Fund Receipts	--	--	--	--	--
8. Public Account Receipts (Gross)	8,022.31	8,987.23	9,282.40	9,135.46	11,407.16
	(53.16)	(61.30)	(56.41)	(50.47)	(52.91)
8A. Public Account Receipts(Net) (8-19)	183.66	465.77	696.25	(-) 61.45	(-) 72.30
9. Total Receipts of the State (6+7+8)	15,089.70	14,662.01	16,456.10	18,099.23	21,557.30
9A. Total Receipts of the State (net) (6+7+8A)	7,251.00	6,140.55	7,869.95	8,902.32	10,077.84
Part B. Expenditure/ Disbursement					
10. Revenue Expenditure	5,226.57	6,185.08	6,368.65	6,668.84	7,630.58
	(79.62)	(89.34)	(80.79)	(83.52)	(76.25)

State Finances Audit Report for the year ended 31 March 2023

(₹ in crore)

Particulars	2018-19	2019-20	2020-21	2021-22	2022-23
General Services (including interest payments)	1,960.24 (37.51)	2,419.77 (39.12)	2,416.08 (37.94)	2,558.27 (38.36)	2,983.32 (39.10)
Social Services	2,071.77 (39.64)	2,253.69 (36.44)	2,430.85 (38.17)	2,470.81 (37.05)	2,813.51 (36.87)
Economic Services	1,128.16 (21.59)	1,427.76 (23.08)	1,428.40 (22.43)	1,530.26 (22.95)	1,735.05 (22.74)
Grants-in-aid and contributions	66.40 (1.27)	83.86 (1.36)	93.32 (1.47)	109.50 (1.64)	98.70 (1.29)
11. Capital Expenditure	1,291.31 (19.67)	720.61 (10.41)	1,513.88 (19.21)	1,315.78 (16.48)	2,376.60 (23.75)
General Services	72.71 (5.63)	128.85 (17.88)	93.22 (6.16)	229.25 (17.42)	272.79 (11.48)
Social Services	363.45 (28.15)	265.76 (36.88)	506.14 (33.43)	385.02 (29.26)	1,058.07 (44.52)
Economic Services	855.15 (66.22)	326.00 (45.24)	914.52 (60.41)	701.51 (53.32)	1,045.74 (44.00)
12. Disbursement of Loans and Advances	46.57 (0.71)	17.06 (0.25)	- -	0.85 (0.01)	0.38 (0.01)
13. Total (10+11+12)	6,564.45 (94.58)	6,922.75 (94.36)	7,882.53 (99.00)	7,985.47 (98.53)	10,007.56 (98.35)
14. Repayments of Public Debt	375.88 (5.42)	413.78 (5.64)	79.75 (1.00)	119.90 (1.48)	167.75 (1.65)
Internal Debt (excluding Ways and Means Advances and Overdrafts)	365.44 (97.22)	403.13 (97.43)	68.77 (86.23)	108.70 (90.66)	156.31 (93.18)
Net Transactions under Ways and Means Advances and Overdraft					
Loans and Advances from Government of India	10.44 (2.78)	10.65 (2.57)	10.98 (13.77)	11.20 (9.34)	11.43 (6.82)
15. Appropriation to Contingency Fund	-	-	-	-	-
16. Gross Expenditure on Lotteries	-	-	-	-	-
17. Total disbursement out of Consolidated Fund (13+14+15 +16)	6,940.33 (46.96)	7,336.53 (46.26)	7,962.28 (48.12)	8,105.37 (46.85)	10,175.31 (46.99)
18. Contingency Fund disbursements	-	-	-	-	-
19. Public Account disbursements	7,838.63 (53.04)	8,521.46 (53.74)	8,586.15 (51.88)	9,196.91 (53.16)	11,479.46 (53.01)
20. Total disbursement by the State (17+18+19)	14,779.00	15,857.99	16,548.43	17,302.28	21,654.77
Part C: Deficits					
21. Revenue Deficit (-)/Revenue Surplus (+) (1-10)	693.79	-1,343.81	-760.83	411.88	473.22 [#]
22. Fiscal Deficit (-)/Fiscal Surplus (+) (4-13)	-642.32	-2,081.18	-2,273.54	- 904.30	-1,903.32 [#]
23. Primary Deficit (-)/ Primary Surplus (+) (22-24)	-209.27	-1,571.50	-1,725.13	- 269.26	-1,185.14
Part D: Other data					
24. Interest Payments (included in revenue expenditure)	433.05	509.68	548.41	635.04	718.18
25. Financial Assistance to Local Bodies etc.	411.39	252.97	110.81	148.19	168.72
26. Ways and Means Advances/Overdraft availed (days)	-	-	-	-	-
27. Interest on Ways and Means Advances/Overdraft	-	-	-	-	-
28 Gross State Domestic Product (GSDP)	28,402	31,441	33,018	37,557	42,756
29. Outstanding Fiscal Liabilities (yearend)	6,335.06	7,400.66	9,058.83	10,862.94	12,696.89
30. Outstanding Guarantees (beginning of year) (including interest)	425.45	3,455.04	3,749.32	4,107.03	4878.29

(*₹ in crore*)

Particulars	2018-19	2019-20	2020-21	2021-22	2022-23
31. Maximum amount Guaranteed (yearend)	3,849.19	3,941.97	4,527.47	4,668.47	5043.47
32. Number of Incomplete Projects	201	233	171	312	101
33. Capital blocked in Incomplete Projects	666.41	644.37	396.16	690.13	822.42
Part E: Fiscal Health Indicators					
I Resource Mobilisation					
Revenue Receipts/GSDP	0.21	0.15	0.17	0.19	0.19
Own Tax Revenue/GSDP	0.03	0.03	0.03	0.03	0.04
Own Non-Tax Revenue/GSDP	0.02	0.02	0.02	0.02	0.02
State's share in Central taxes and Duties/ GSDP	0.10	0.07	0.07	0.09	0.09
II Expenditure Management					
Total Expenditure/GSDP	0.23	0.22	0.24	0.21	0.23
Total Expenditure/Revenue Receipts	1.11	1.43	1.41	1.14	1.25
Revenue Expenditure/Total Expenditure	0.80	0.89	0.81	0.82	0.75
Expenditure on Social Services/Total Expenditure	0.37	0.36	0.37	0.35	0.23
Expenditure on Economic Services/Total Expenditure	0.30	0.25	0.30	0.28	0.19
Capital Expenditure/Total Expenditure	0.20	0.10	0.19	0.16	0.23
Capital Expenditure on Social and Economic Services/Total Expenditure.	0.19	0.09	0.18	0.13	0.21
III Management of Fiscal Imbalances (in <i>per cent</i>)					
Revenue deficit (surplus)/GSDP	2.44	-4.27	-2.30	1.10	1.11
Fiscal deficit/GSDP	-2.26	-6.62	-6.89	- 2.41	-4.45
Primary Deficit (surplus) /GSDP	-0.74	-5.00	-5.22	-0.72	-2.77
Revenue Deficit(surplus) /Fiscal Deficit	-0.11	0.65	0.33	-0.45	-0.25
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	0.22	0.24	0.27	0.29	0.3
Fiscal Liabilities/RR	1.07	1.53	1.62	1.53	1.57
V Other Fiscal Health Indicators					
Return on Investment(<i>₹ in crore</i>)	4.38	3.06	2.78	1.45	4.12
Balance from Current Revenue (<i>₹ in crore</i>)	--	--	--	--	--
Assets/Fiscal Liabilities	2.53	2.10	1.87	1.76	1.68

Revenue Surplus and Fiscal Deficit was before adjustment of understated amount of ₹393.65 crore and ₹30.80 crore respectively as mentioned in para 1.5

Source: Finance Accounts of respective years

Appendix – 2.1A
Abstract of Receipts & Disbursement
(Reference: Paragraph 2.2)

Receipts			Disbursements			
2021-22		2022-23	2021-22		2022-23	
Section A: Revenue						
7,080.72	I-Revenue Receipts		8,103.80	6,668.84	I-Revenue Expenditure	7,630.58
1,254.41	Tax revenue	1,497.26		2,558.27	General Services	2,983.31
680.63	Non-tax revenue	976.11		2,470.81	Social Services	2,813.51
3,287.55	State's share of Union Taxes	3,864.75		1284.69	Education, Sports, Art and Culture.	1,374.48
1,858.13	Grants-in-aid	1,765.68		559.61	Health and Family Welfare	592.00
0	Non-Plan Grants	0		233.07	Water Supply, Sanitation, Housing and Urban Development	212.73
0	Grants for State Plan Schemes	0		14.05	Information and Broadcasting	19.18
(-0.14)	Grants for Centrally Sponsored Plan Schemes	0		113.35	Welfare of Scheduled Caste, Scheduled tribes and Other Backward Classes	233.82
	Grants for Special Plan Schemes			11.80	Labour and Labour Welfare	14.54
749.07	Grants for Centrally Sponsored Schemes	1,118.22		212.35	Social Welfare and Nutrition	325.77
787.48	Grants from Finance Commission	532.90		41.89	Others	40.99
321.72	Other Grants	114.56		1,530.26	Economic Services	1,735.06
				493.72	Agriculture and Allied Activities	559.20
				231.48	Rural Development	223.30
				0.73	Special Areas Programmes	2.21
				53.34	Irrigation and Flood Control	37.62
				286.89	Energy	404.49
				59.45	Industry and Minerals	74.91
				322.24	Transport	347.05
				21.82	Science Technology and Environment	12.06
				60.59	General Economic Services	74.22
				109.50	Grants in Aid and Contribution	98.70
411.88	II-Revenue deficit carried over to Section- B				II-Revenue surplus carried over to Section-B	473.22#
7,080.72			8,103.80	7,080.72		8,103.80

Receipts				Disbursements			
2021-22		2022-23		2021-22		2022-23	
Section-B-CAPITAL & PUBLIC ACCOUNT							
1,992.24	III-Opening Cash balance including Permanent Advances and Cash Balance Investment		2,789.19	1,315.78	III-Capital Outlay		2,376.60
0	IV-Miscellaneous Capital receipts			229.25	General services	272.79	
				385.02	Social Services	1,058.07	
				156.76	Education, Sports, Art and Culture	214.67	
				40.75	Health and Family Welfare	36.87	
				165.59	Water Supply, Sanitation, Housing and Urban Development	794.84	
				0	Information & Broadcasting	0	
				9.35	Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes	8.34	
				12.57	Social Welfare	3.35	
				0	Others	0	
				701.51	Economic Services	1,045.74	
				7.82	Agriculture and Allied Activities	7.89	
				5.33	Rural Development	33.93	
				43.54	Special Areas Programmes	64.42	
				27.77	Irrigation and Flood Control	99.80	
				102.64	Energy	225.46	
				0	Industry and Minerals	69.49	
				343.01	Transport	333.78	
				0	Science and Environment	0	
				171.4	General Economic Services	210.97	
0.45	V-Recoveries of Loans and Advances		0.44	0.85	IV- Loans and Advances Disbursements		0.38
	VI-Revenue Surplus brought down		473.22 [#]	411.88	V-Revenue deficit brought down		
1,882.60	VII-Public Debt Receipts		2,036.90	119.90	VI-Repayment of Public Debt		167.75
0	External debt				External debt		
1,579.00	Internal Debt other than Ways and Means Advances and Overdraft	1,483.87		108.70	Internal Debt other than Ways and Means Advances and Overdraft	156.31	
0	Net transaction under Ways and Means Advances including Overdraft	0		0	Net transaction under Ways and Means Advances including Overdraft	0	

State Finances Audit Report for the year ended 31 March 2023

Receipts				Disbursements			
2021-22		2022-23		2021-22		2022-23	
303.60	Loans and Advances from Central Government	553.03		11.20	Repayment of Loans and Advances to Central Government	11.43	
0	VIII-Amount transferred to Contingency Fund			0	VII-Expenditure from Contingency Fund		0
9,135.46	IX-Public Account Receipts		11,407.16	9,196.91	VIII-Public Account Disbursements		11,479.46
446.41	Small Savings and Provident fund	461.21		348.39	Small Savings and Provident Funds	424.17	
131.66	Reserve Funds	188.85		177.76	Reserve Funds	219.73	
6,294.05	Suspense and Miscellaneous	7,434.34		6,278.38	Suspense and Miscellaneous	7,580.58	
1,921.18	Remittance	2,950.98		2,064.86	Remittances	2,869.34	
342.16	Deposits and Advances	371.78		327.52	Deposits and Advances	385.64	
				2,789.19	IX- Cash balance at the end		2,682.73
				0	Cash in Treasuries and Local Remittances	0	
				95.48	Deposits with Reserve Bank/other Bank	76.25	
				1.43	Departmental Cash Balance including permanent Advances	1.43	
				2,692.28	Cash Balance Investment and Investment from Earmarked Funds.	2,605.04	
13,422.63	Total		16,706.92	13,422.63	Total		16,706.92

#Revenue Surplus was before adjustment of understated amount of ₹393.65 crore as mentioned in para 1.5

Appendix 2.1B
Summarised Financial Position of Government of Sikkim as on 31 March 2023
(Reference: Paragraph 2.2)

(₹ in crore)

As on 31.03.2022	Liabilities		As on 31.03.2023
8,068.39	Internal Debt		9,395.94
7,658.00	Market Loans bearing Interest	8,978.00	0
0	Market Loans not bearing Interest	0	0
43.22	Loans from Life Insurance Corporation of India	34.31	0
367.17	Loans from other Institutions	383.63	0
0	Overdrafts from Reserve Bank of India	0	0
584.99	Loans and Advances from Central Government		1,127.34
0.05	Non-Plan Loans	0	0
582.2	Loans for State Plan Schemes	582.2	0
0.44	Loans for Centrally Sponsored Plan Schemes	0.34	0
0.58	Other Loans	0.58	0
1.72	Centrally Sponsored Scheme	2.45	0
1	Contingency Fund		1
1,416.31	Small Savings, Provident Funds, etc.		1,453.36
376.98	Deposits		363.13
1034.72	Reserve Funds		1,012.84
369.98	Suspense and Miscellaneous Balances		213.11
359.35	Remittance Balances		451.61
6449.80	Surplus on Government Accounts Last year balance		6,860.91*
411.88	Add Revenue Surplus		473.22
19,073.40	Total		21,352.46
	Assets		
16,029.88	Gross Capital Outlay on Fixed Assets		18,406.47
107.58	Investments in shares of Companies, Corporations, etc.	11.08	
15,922.30	Other Capital Outlay	18,395.39	
253.3	Loans and Advances -		253.23
1.03	Advances		1.03
2,789.19	Cash		2,691.73
95.48	Deposits with other Bank	95.48	
0	Cash in Treasuries and Local Remittances	0	
0	Deposits with Reserve Bank	0	
0.95	Departmental Cash Balance	0.95	
0.48	Permanent Advances	0.48	
2073.06	Cash Balance Investments	2073.06	
619.22	Earmarked funds Investment	619.22	
19,073.40	Total		21,352.46

* Adjusted as per Finance accounts figure (St.- 1)

Appendix – 2.2
Tax and Non-Tax Revenue Collected during 2018-2023
(Reference: Paragraph 2.3.2 and 2.3.2.1)

Sl. No.	Head of Revenue		2018-19		2019-20		2020-21		2021-22		2022-23		Percentage of increase (+) or decrease (-) in 2022-23 over 2021-22	
			BEs	Actuals	BEs	Actuals	BEs	Actuals	BEs	Actuals	BEs	Actuals	BEs	Actuals
Tax Revenue														
1	Sales Tax/Value Added Tax	154	188.2	200	197.6	220.00	195.25	220.00	227.18	233.00	248.77	5.91	9.50	
2	Sikkim Goods & Services Tax	363.65	405.72	660	454.9	650.00	463.04	579.00	655.55	686.82	804.23	18.62	22.68	
3	Taxes on Income and Expenditure other than Corporation Tax	10	15.63	15	15.17	15.00	14.29	15.00	15.40	16.00	16.72	6.67	8.51	
4	State Excise	158.54	183.09	237	207.2	248.13	210.27	275.00	249.20	297.00	298.46	8.00	19.77	
5	Stamps and Registration Fees	13.34	14.95	16.14	13.3	16.44	13.13	11.78	23.35	14.33	26.52	21.65	13.58	
6	Taxes on Vehicles	31.05	33.11	49.16	41.08	39.16	28.96	43.50	39.09	46.00	49.69	5.75	27.12	
7	Other Taxes and Duties on Comm and Services	32.63	43.13	44.32	36.79	44.57	28.43	42.60	35.11	34.67	44.08	-18.62	25.55	
8	Land Revenue	7.1	9.09	8.6	4.4	8.60	13.33	8.60	9.53	8.60	8.79	0.00	-7.76	
	Total	770.31	892.92	1230	970.4	1241.90	966.70	1195.48	1254.41	1336.42	1497.26			
Non-tax Revenue														
1	Power	190.1	269.44	320.1	256.4	372.38	346.05	380.00	306.77	394.44	402.72	3.80	31.28	
2	Interest Receipts	50.41	125.33	96.99	143.8	52.88	126.95	77.51	49.92	58.30	66.13	-24.78	32.47	
3	Police	57.11	46.64	88.12	86.77	78.71	26.17	70.01	112.38	70.00	125.55	899.86	11.72	
4	Road Transport	59	53.96	65	57.1	62.00	47.87	65.00	61.78	84.88	68.34	30.58	10.62	
5	Forestry and Wild Life	13.5	17.53	18.5	15.78	18.70	14.88	19.00	24.31	23.19	180.26	22.05	641.51	
6	Other Administrative Services	7.79	5.04	23.23	12.65	21.84	12.00	21.68	19.45	9.29	15.02	-57.15	-22.78	
7	Public Works	4.59	28.01	21.75	23.13	15.38	14.24	31.94	14.84	36.00	13.97	12.71	-5.86	
8	Plantations	7	2.41	2.5	2	2.50	0	3.00	1.35	3.00	2.00	0.00	48.15	
9	Water Supply and Sanitation	10	4.23	8	4.92	5.61	5.52	5.85	5.15	6.40	6.31	9.40	22.52	

Sl. No.	Head of Revenue	2018-19		2019-20		2020-21		2021-22		2022-23		Percentage of increase (+) or decrease (-) in 2022-23 over 2021-22	
		BEs	Actuals	BEs	Actuals	BEs	Actuals	BEs	Actuals	BEs	Actuals	BEs	Actuals
10	Tourism	4.64	6.16	10	11.67	8.50	3.44	4.00	4.12	4.40	9.87	10.00	139.56
11	Medical and Public Health	2.5	2.37	5.75	2.48	6.04	2.83	6.98	4.49	7.08	3.43	1.43	-23.61
12	Other Rural Development Programmes	1.5	0.98	1.65	0.31	1.73	1.09	1.80	1.85	1.83	2.98	1.67	61.08
13	Stationery and Printing	1.95	1.52	3.1	2.6	3.52	2.78	3.52	1.97	3.52	3.87	0.00	96.45
14	Crop Husbandry	0.63	0.37	0.69	0.68	0.73	0.48	0.73	0.43	0.75	2.54	2.74	490.70
15	Education, Sports, Art and Culture	1.17	2.32	1.32	3.55	1.61	14.29	1.42	10.59	12.64	9.51	790.14	-10.20
16	State Lotteries	Gross											
		Net	55	-10	40	40.1	31.96	22.37	55.18	6.48	30.42	10.60	-44.87	63.58
17	Others		15.03	27.85	29.47	55.34	21.33	27.60	54.75	243.95	63.61	783.88	16.18
		Total	481.92	657.78	734.6	693.4	710.66	662.29	775.22	680.63	990.09	976.11	27.72	43.41
Grand Total		1,252.23	1,550.7	1,965	1,664	1,952.56	1,628.99	1,970.70	1,935.04	2,326.51	2,473.37	18.06	27.82

Appendix 2.3
Statement showing Investment at the end of 2022-23
(Reference: Paragraph 2.4.2.2)

(₹ in lakh)

Sl. No.	Name of the Companies/Corporations	Amount
Statutory Corporations		
1	State Bank of Sikkim	53.38
2	Sikkim Mining Corporation	611.50
3	State Trading Corporation of Sikkim	148.88
Companies		
4	Sikkim Time Corporation	1371.54
5	Sikkim Industrial Development and Investment Corporation	1582.50
6	Sikkim Livestock Development Corporation	22.00
7	Sikkim Livestock Development and Processing Corporation	35.00
8	Sikkim Tourism Development Corporation	704.87
9	Sikkim Power Development Corporation	2,286.16
10	Sikkim SC/ST/OBC Finance Development Corporation	495.59
11	Sikkim Jewels Ltd.	1154.03
12	Sikkim Distilleries Ltd.	243.34
13	Star Cinema	1.75
14	Denzong Cinema	1.75
15	Sikkim Flour Mills Limited	265.09
16	Cold Storage	27.90
17	Indian Telephone Industries	25.94
18	Ginger Processing Plant	1.00
19	Investment in B.O.G. Ltd.	14.03
20	Chanmari Workshop and Automobiles Ltd.	30.00
21	M/S Sikkim Precision Industries Ltd	430.00
22	Sikkim Himalayan Orchid Ltd.	16.00
23	Sikkim Flora Ltd.	15.00
24	Sikkim Handloom & Handicrafts	102.40
25	Joint Ventures	42.92
26	Wood Working Centre, Singtam	1.02
27	Food Security & Agri. Dev. Department and Indian Farmers Fertiliser Co-operative Ltd. IFFCO	12.25
28	Sikkim SC/ST/OBC Development Corporation (SABCCO)	249.00
Bank and Co-operative Societies		
29	State Bank of India	0.26
30	Sikkim Marketing Federation (SIMFED)	93.83
31	Sikkim Consumer's Co-operative Society	5.00
32	Multipurpose Co-operative Society	60.00
33	Denzong Agricultural cooperative society ltd(DACS)	50.00
34	Nayuma Women's cooperative society Ltd	15.00
35	Investment in Sikkim State Co-operative Bank (SISCO)	935.60
36	Sikkim Dairy Co-operative Society (Sikkim Milk Union)	2.00
37	Sang Martam Tea growers C S Ltd	1.00
Total		11,107.53

Source Finance Account statement 19

Appendix 2.4 A
Statement Showing Details of Year-Wise Incomplete Works as on 31 March 2023

(Reference: Paragraph 2.4.2.2 & 3.4.2)

Sl. No.	Department	Name of the project/works	Estimated cost of work	Year of Sanction	Year of Commencement	Target of Completion	Physical progress of the work as on 31 st March 2022 (in %)	Progressive expenditure at the end of year 2021-22
Prior to 2013-14								
1	Buildings and Housing	Construction Of Security Boundary fencing at Raj Bhawan	750.61	11.28.2011	2012	2013	65%	391.38
2	Urban Development	Improvement & Modification of Inner Roads at Gangtok	4,334.44	2010-11	...	...	90%	3,783.78
3	Urban Development	Upgradation of Meli Bazar, South Sikkim	3,637.00	2010-11	...	...	80%	3,270.27
		Total	8,722.05					7,445.43
2013-14								
1	Animal Husbandry & Veterinary Services	Reconstruction of BOP Piggery Farm at Chungthang in North Sikkim damaged during the earthquake of 18 September 2011	188.10	08.01.2014	17.02.2014		90%	72.97
2	Public Health Engineering	Construction of W/S/S at Makha bazar.	491.52	23.12.2011	2012	2014	90%	463.50
		Total	679.62					536.47
2014-15								
		-	-	-	-	-	-	-
2015-16								
1	Buildings and Housing Department	Construction Of Speaker's bungalow at Gangtok	841.18	09.15.2014	2014	2016	55%	521.41
		Total	841.18					521.41
2016-17								
1	Buildings and Housing	Construction of Composite Check Post at Reshi	586.68	03.02.2015	2011	2017	75%	355.99
		Total	586.68					355.99

State Finances Audit Report for the year ended 31 March 2023

Sl. No.	Department	Name of the project/works	Estimated cost of work	Year of Sanction	Year of Commencement	Target of Completion	Physical progress of the work as on 31 st March 2022 (in %)	Progressive expenditure at the end of year 2021-22
2017-18								
1	Buildings and Housing	Construction Of Folk History Centre at Assam Lingzey, Gacharan (Phase-I)	11,000.00	27.02.2018	2017	2018	15%	1,399.64
2	Buildings and Housing	Construction Of Sub - Divisional Magistrate Complex at Dentam, West Sikkim	547.08	13.02.2017	2017	2018	79%	422.90
3	Buildings and Housing	Construction Of Sub-Divisional Magistrate Complex at Jorethang, South Sikkim	540.11	08.10.2017	2017	2018	60%	379.41
4	Buildings and Housing	Construction Of Sub-Divisional Magistrate Complex at Rangpo, East Sikkim	540.11	30.11.2017	2017	2018	30%	52.11
5	Buildings and Housing	Construction Of Sub-Divisional Magistrate Complex at Yangyang South Sikkim	587.18	30.11.2017	2017	2018	25%	194.82
6	Buildings and Housing	Extension of Ashirvad Bhawan in the Raj Bhawan Complex	111.60	13.09.2017	2018	...	0%	86.45
7	Tourism & Civil Aviation	Construction of 14 numbers of two roomed Homestay under 16 Lingtam-Phadamchen GPU in East Sikkim	115.27	20.12.2012	29.07.2013	2018	95%	69.16
		Total	13441.35					2604.49
2018-19								
1	Buildings and Housing	Construction Of SDOs Office at Pakyong	516.61	10.9.2014	2014	2019	90%	415.79
2	Buildings and Housing	Construction of Shakti Sithal at Mungrang (Allocation transferred from Culture Department w.e.f 22-23)	1,923.57	24.08.2018	...	...	10%	638.47
3	Tourism & Civil Aviation	Construction of Helipad at Temi	143.17	27.02.2018	27.02.2018	2019	5%	12.68
4	Urban Development	Construction of Drainage System & Upgradation of road @ Mazigoan, Jorethang	128.39	2018	02.06.2018	10.05.2018	87%	80.99
		Total	2711.74					1147.93

Sl. No.	Department	Name of the project/works	Estimated cost of work	Year of Sanction	Year of Commencement	Target of Completion	Physical progress of the work as on 31 st March 2022 (in %)	Progressive expenditure at the end of year 2021-22
2019-20								
1	Buildings and Housing	Construction of Ethnic Cultural Centre, Buriakhop, West Sikkim (Phase-I)	10,000.00	03.06.2017	2017	2020	12%	1,199.98
2	Buildings and Housing	Construction of Stairway to Heaven (Allocation transferred from Culture Department w.e.f 2021-22)	2202.92	18.07.2018	2018	2020	30%	1224.53
3	Buildings and Housing	Construction of Schedule Cast Bhawan at Development Area, Gangtok (Allocation transferred from Social Justice w.e.f 2020-21)	1,021.70	10.03.2017	2017	2020	60%	671.48
4	Director General Of Police	Construction of Fire Station at Soreng	524.50	21.02.2018	29.03.2018	28.03.20	85%	365.44
5	Tourism & Civil Aviation	Construction of pilgrimage centre with 54 feet high statue of Nishani Kali Devi at Bundang Gadi, Central Pendang ,East Sikkim	6383	06.05.2020	27.11.2018	2020	15%	1,210.88
6	Tourism & Civil Aviation	Construction of 14 huts and kitchen at yangyang cultural centre Upper Rangrang, South Sikkim	680.27	28.01.2018	26.09.2018	2020	20%	100.04
7	Tourism & Civil Aviation	Development of support facility for Sky walk at Bhaleydungga	32,665.00	03.03.2014	04.03.2014	2020	68%	22,183.00
8	Tourism & Civil Aviation	Construction of Asta Chirinjivya Pilgrimage Tourist Centre at Nagi, Namthang	8,340.82	31.01.2018	22.02.2018	2020	38%	1,239.38
9	Urban Development	Basic Infrastructure Development Beautification & Construction of Public Toilet @ Sombaria	395.90	2017	01.06.2017	30.03.2020	62%	378.47
10	Urban Development	Construction of Namchi Garden Centre	464.24	2017	10.04.2017	30.03.2020	36%	58.03
11	Urban Development	Beautification and Upgradation of Yangyang Bazar	269.04	2017	19.02.2018	18.02.2020	70%	136.69
12	Urban Development	Construction of Multipurpose Hall at Hee Bazar	90.75	2018	07.01.2019	16.01.2020	35%	41.68

State Finances Audit Report for the year ended 31 March 2023

Sl. No.	Department	Name of the project/works	Estimated cost of work	Year of Sanction	Year of Commencement	Target of Completion	Physical progress of the work as on 31 st March 2022 (in %)	Progressive expenditure at the end of year 2021-22
13	Urban Development	Construction of Exit Road from Car Plaza to NH 510 to Ravangla	136.36	2018	25.01.2018	24.07.2019	95%	64.73
14	Urban Development	Construction of Parking Haat Shed at Uttarey	342.12	2017	15.12.2017	14.06.2019	93%	179.93
15	Urban Development	Infrastructure development of Dentam Bazar	378.74	2018	20.01.2018	19.01.2020	82%	213.19
16	Urban Development	Infrastructure development and beautification of Tashiding Bazar	199.35	2018	23.02.2018	22.10.2019	50%	55.89
17	Urban Development	Construction of Marketing Centre, washroom and caretakers quarter at marketing centre at Mangshila	125.00	2018	12.04.2018	13.04.2019	50%	62.93
18	Urban Development	Development of Chungthang Bazar as River side City	100.00	2018	25.01.2018	29.03.2020	88%	59.91
19	Urban Development	Construction of Organic Vegetable Market at Rangrang	150.00	2018	25.01.2018	28.03.2020	95%	34.94
		Total	64,469.71					29,481.12
2020-21								
1	Food & Civil Supplies	Construction of Food Go-down at Talkharka in East Sikkim	150.00	21.11.2017	2018	30.09.2020	98%	72.66
2	Buildings and Housing	(i) Construction Of Gyan Mandir State Library Gangtok (Phase-I)	19,996.00	25.01.2017	2017	2021	44%	8,307.79
3	Buildings and Housing	Construction of Co-operative Building at Nandugoan South Sikkim	511.62	06.04.2020	2020-21	...	60%	299.96
4	Buildings and Housing	Construction of Phuntsok Choeling Gumpa, Sirbadam, West Sikkim	693.70	03.03.2021	2020-21	...	14%	100.00
5	Buildings and Housing	Construction of Urgen Theme Wasaling Gurung Monastery at Ningreymang, (Namthang-Ratepani) South Sikkim	193.21	02.09.2020	2020-21	...	27%	50.00
6	Buildings and Housing	Construction of Nima Choeling Gumpa near BDO Turning, Namthang South Sikkim	67.05	13.12.2020	2020-21	2021	80%	30.00
7	Director General Of Police	Construction of 2nd & 3rd IRBn HQ at Mangley	1,523.00	04.03.2014	04.03.2014	31.03.2021	96%	1,434.95

Sl. No.	Department	Name of the project/works	Estimated cost of work	Year of Sanction	Year of Commencement	Target of Completion	Physical progress of the work as on 31 st March 2022 (in %)	Progressive expenditure at the end of year 2021-22
8	Urban Development	Beautification and Upgradation of Soreng Bazar	89.46	2017	26.02.2018	30.07.2020	90%	145.64
9	Urban Development	Beautification and Upgradation of Chakung Bazar	336.37	2017	26.02.2018	30.07.2020	38%	
10	Urban Development	Construction of Parking lot @ Namthang	441.98	2018	15.03.2019	16.09.2020	95%	399.53
11	Urban Development	Infrastructure Development and Beautification of Majitar Bazar	398.57	2018	29.09.2018	26.09.2020	65%	198.49
12	Urban Development	Upgradation of Rorathang Bazar (2nd Phase)	239.17	2018	12.01.2019	11.01.2021	80%	62.90
13	Urban Development	Construction of Kisan Bazar at Gangtok	2,096.00	2011-12	21.10.2011	30.0.2021	94%	1,651.48
14	Sports and Youth Affairs	Construction of Tarundeep Archery Academy at Kitchudumra South Sikkim	3,040.06	30.12.2020	2020	...	...	91.20
15	Sports and Youth Affairs	Construction of public play ground at Tokal Bermoik	35.00	30.12.2020	2021	...	85%	19.19
		Total	29,811.19					12,863.79
2021-22								
1	Food & Civil Supplies	Construction of Food Go-down at Tokol Bermoik in South Sikkim	210.00	18.02.2019	2020	2022	98%	204.5
2	Buildings and Housing	(ii) Extra Depth & Extra Height of Pile (Gyan Mandir Project)	1,333.71	07.03.2022	2022	...	...	1,308.22
3	Buildings and Housing	Underground Parking Space at Namchi (State Share) NESIDS = 1477.00 lakh and *State = 4052.79 lakh . Total amount = 5529.79 lakh. *(Tender premium + Revised cost of NESIDS work)	5,529.79	19.01.2017	2019	2022	20%	8,011.00
4	Buildings and Housing	Construction of Church at Simkharka, Temi-Namphing, South Sikkim	107.29	24.03.2022	2020-21	2022	15%	10.00
5	Buildings and Housing	Construction of Thasya at KarthokGumpa at Pakyong in East Sikkim	170.00	30.03.2022	2021-22	2022	50%	80.00
6	Tourism & Civil Aviation	Development of Mangarjung at Mangsari in West Sikkim	1,435.69	19.11.2020	19.11.2020	2022	45%	841.30

State Finances Audit Report for the year ended 31 March 2023

Sl. No.	Department	Name of the project/works	Estimated cost of work	Year of Sanction	Year of Commencement	Target of Completion	Physical progress of the work as on 31 st March 2022 (in %)	Progressive expenditure at the end of year 2021-22
7	Tourism & Civil Aviation	Construction of Monastery at Mangerdzong Mangshari in West Sikkim	65.68	02.12.2021	02.12.2020	2022	20%	0.00
8	Tourism & Civil Aviation	Construction of Eco Friendly walkway Gazebo at Gardhoney Vir, External water supply for Development of Mangerdzong and construction of Eco friendly walkways from Mangshari in rainfalls at Mangerjung Mangshari in West Sikkim	132.19	02.12.2020	02.12.2020	2022	40%	30.16
9	Urban Development	Construction of road from Jorethang SSS to Ugen Choling Gumpa	644.21	2017	09.04.2018	08.04.2021	25%	175.59
10	Public Health Engineering	Construction of pumping station & rising mains i/c distribution line for new housing Majhigoan, goskhan area, Mandi bazar backside & goli ground area at Rangpo East Sikkim	168.85	31.03.2021	2021	2022	92%	154.36
11	Public Health Engineering	Augmentation of water supply system for IBM area Rangpo, East Sikkim	115.53	29.08.2021	2021	2022	77%	98.32
12	Public Health Engineering	Augmentation of Mazitar water supply system for Rangpo Mazitar area Rangpo	113.32	28.09.2021	2021	2022	72%	84.91
13	Public Health Engineering	Augmentation of feeder mains from Selep WTP to Gurudwara& Metro tank i/c new zonal tank & distribution to ICAR 5th Mile & LumseyGangtok Sikkim	924.58	23.06.2018	2018	2022	82%	680.00
14	Sports and Youth Affairs	Upgradation of Kyongsa playground upto international standard with track and field.	2,798.00	03.04.2018	2018	01.03.2022	95%	2,077.09
15	Sports and Youth Affairs	Construction of playground at Rimburbung SS in West Sikkim	72.00	05.04.2021	2021	04.03.2022	95%	63.75
16	Sports and Youth Affairs	Construction of Public ground at Mamlay Kamrang	36.00	02.12.2021	2021	...	80%	9.74
		Total	13856.84					13828.94

Sl. No.	Department	Name of the project/works	Estimated cost of work	Year of Sanction	Year of Commencement	Target of Completion	Physical progress of the work as on 31 st March 2022 (in %)	Progressive expenditure at the end of year 2021-22
2022-23								
1	Food & Civil Supplies	Construction of Food Godown at 13th Mile J.N Road in East Sikkim	175.00	21.11.2017	2018	2023	87%	177.00
2	Food & Civil Supplies	Construction of Food Godown at Temi in South Sikkim	187.00	18.02.2019	2020	2023	45%	76.09
3	Food & Civil Supplies	Construction of Food Godown at Namthang in South Sikkim	194.00	18.02.2019	2020	2023	85%	155.98
4	Food & Civil Supplies	Construction of Food Godown at Kongri Naku in West Sikkim	206.00	18.02.2019	2020	2023	94%	160.42
5	Food & Civil Supplies	Construction of Food Godown at Kaluk in West Sikkim	238.00	18.02.2019	2020	2023	75%	134.71
6	Food & Civil Supplies	Construction of Food Godown at Soreng in West Sikkim	232.00	18.02.2019	2020	2023	57%	78.27
7	Food & Civil Supplies	Construction of Food Godown at Hee-Gaon in West Sikkim	190.00	18.02.2019	2020	2023	45%	84.34
8	Food & Civil Supplies	Construction of Food Godown at Darap in West Sikkim	206.00	18.02.2019	2020	2023	99%	181.92
9	Animal Husbandry & Veterinary Services	Construction of Veterinary Hospital cum living Quarters under AH&VS Department at Pakyong in East Sikkim	182.53	12-07-1905	2020	2023	20%	23.35
10	Animal Husbandry & Veterinary Services	Construction of Veterinary Dispensary at Upper Rimbik, Geyzing District	50.00	14-07-1905	2022	2023	90%	24.42
11	Animal Husbandry & Veterinary Services	Construction of Veterinary Dispensary at Nesa-Arithang, Geyzing District	30.16	14-07-1905	2022	2023	80%	21.64
12	Animal Husbandry & Veterinary Services	Construction of Veterinary Dispensary at Lingchom, Geyzing District	31.81	14-07-1905	2022	2023	80%	21.64
13	Tourism & Civil Aviation	Construction of Heritage centre at Central Pendem	157.44	28.11.2022	02.01.2023	2023	30%	30.00

State Finances Audit Report for the year ended 31 March 2023

Sl. No.	Department	Name of the project/works	Estimated cost of work	Year of Sanction	Year of Commencement	Target of Completion	Physical progress of the work as on 31 st March 2022 (in %)	Progressive expenditure at the end of year 2021-22
14	Tourism & Civil Aviation	Development of tourist Leisure Land at Sector-17 and Festival Ground at Temi in South Sikkim	1,153.48	15.11.2021	20.11.2021	2023	50%	385.00
15	Tourism & Civil Aviation	Construction of Four patron saints of Sikkim (three lamas and one chogyal) at Yuksom	3,762.75	28.03.2021	22.03.2021	2023	51%	1,850.41
16	Tourism & Civil Aviation	Completion of Existing Ugen Lhendup Che Monastery at Singling in West Sikkim	567.00	03.07.2022	07.04.2022	2023	80%	199.45
17	Tourism & Civil Aviation	Development of Fambong heritage park at Sang	6,999.48	24.03.2023	01.02.2023	...	30%	700.00
18	Tourism & Civil Aviation	Development of tourist infrastructure for kailash mansarovar yatra in Sikkim(State Share)	4,430.17	29.06.2019	30.06.2022	...	80%	107.00
19	Urban Development	Construction of Super Market at Rhenock Bazar	772.47	2020	25.02.2021	25.02.2023	35%	244.81
20	Public Health Engineering	Pollution Abatement scheme of River Ranichu (through rorochu) for zone III Gangtok, under NRCP	9,466.00	19.07.2018	2019	2023	90%	6,856.81
21	Public Health Engineering	Augmentation/upgradation of water supply system to Pani house area and Deorali Gangtok	160.00	31.03.2021	2022	2023	80%	81.00
22	Public Health Engineering	Augmentation/upgradation of water supply system to Lower Tadong including construction of RCC reservoir tank near ITBP camp, metro point Tadong	204.22	31.03.2021	2022	2023	80%	100.00
23	Public Health Engineering	Construction of RCC reservoir tank at pani House near Shiv Mandir, Gangtok	53.27	07.10.2021	2022	2023	60%	23.27
24	Public Health Engineering	Approach road to Rateychu water source via Akashvani Gangtok	231.76	07.10.2021	2021	2023	65%	99.62
25	Public Health Engineering	Construction of damaged retaining wall 9th mile Rateychu	60.49	03.08.2023	2022	2023	50%	20.00

Sl. No.	Department	Name of the project/works	Estimated cost of work	Year of Sanction	Year of Commencement	Target of Completion	Physical progress of the work as on 31 st March 2022 (in %)	Progressive expenditure at the end of year 2021-22
26	Public Health Engineering	Construction of distribution network for Lall Bazaar Singtam (N/E Circle)	51.47	03.08.2024	2022	2023	75%	15.00
27	Sports and Youth Affairs	Upgradation of football stadium with other allied facilities at Mangan North Sikkim Phase II	940.00	06.08.2019	2019	31.12.2022	75%	408.68
28	Sports and Youth Affairs	Construction of Archery and Boxing Arena and Up-Gradation of existing Sports infrastructure at Resethang Khelgaon East Sikkim	907.64	10.02.2021	2021	26.01.2023	70%	741.69
29	Sports and Youth Affairs	Acquisition of land for construction of playground at Mangsari in Soreng District	28.37	...	2023	...	...	18.00
30	Sports and Youth Affairs	Construction of pavillion and Ground Development works at Reshi Sec.School West Sikkim	60.42	19.09.2021	2021	18.07.2022	70%	35.47
31	Buildings and Housing	Construction of Pema Choeling Gumpa, Salghari, South Sikkim	266.57	27.08.020	2020-21	2023	29%	74.97
32	Buildings and Housing	Construction of Pema Wazerling Gumpa at Kateng, South Sikkim	360.53	25.03.2021	2020-21	2023	42%	224.83
33	Buildings and Housing	Construction of Norbu Choeling Gumpa, Nagi under Namthang-Ratepani Constituency (File No.06/GOS/B&H)	198.70	28.03.2022	2021-22	2023	56%	100.56
		Total	32754.73					13456.35
		Grand Total	1,67,875.10					82,241.88

Appendix 2.4B
Statement Showing Department-Wise Incomplete Works as on 31st March 2023

(Reference: Paragraph 2.4.2.2)

(₹ in lakh)

Sl. No.	Name of the project/works	Estimated cost of work	Date of Sanction	Year of Commencement	Target of Completion	Physical progress of the work at end of year 2022-23 (in per cent)	Progressive expenditure at the end of year 2022-23
	Food & Civil Supplies Department						
1	Construction of Food Godown at Talkharka in East Sikkim	150.00	21.11.2017	2018	30.09.2020	98%	72.66
2	Construction of Food Godown at 13th Mile J.N Road in East Sikkim	175.00	21.11.2017	2018	2023	87%	177.00
3	Construction of Food Godown at Temi in South Sikkim	187.00	18.02.2019	2020	2023	45%	76.09
4	Construction of Food Godown at Namthang in South Sikkim	194.00	18.02.2019	2020	2023	85%	155.98
5	Construction of Food Godown at Tokol Bermiok in South Sikkim	210.00	18.02.2019	2020	2022	98%	204.5
6	Construction of Food Godown at KongriNaku in West Sikkim	206.00	18.02.2019	2020	2023	94%	160.42
7	Construction of Food Godown at Kaluk in West Sikkim	238.00	18.02.2019	2020	2023	75%	134.71
8	Construction of Food Godown at Soreng in West Sikkim	232.00	18.02.2019	2020	2023	57%	78.27
9	Construction of Food Godown at Hee-Gaon in West Sikkim	190.00	18.02.2019	2020	2023	45%	84.34
10	Construction of Food Godown at Darap in West Sikkim	206.00	18.02.2019	2020	2023	99%	181.92
	Total	1,988.00					1325.89
	Department of Animal Husbandry & Veterinary Services.						
1	Reconstruction of BOP Piggery Farm at Chungthang in North Sikkim damaged during the earthquake of 18th September 09/2011	188.1	08.01.2014	17.02.2014		90%	72.97
2	Construction of Veterinary Hospital cum living Quarters under AH&VS Department at Pakyong in East Sikkim	182.53	12-07-1905	2020	2023	20%	23.35

Sl. No.	Name of the project/works	Estimated cost of work	Date of Sanction	Year of Commencement	Target of Completion	Physical progress of the work at end of year 2022-23 (in per cent)	Progressive expenditure at the end of year 2022-23
3	Construction of Veterinary Dispensary at Upper Rimbik, Geyzing District	50.00	14-07-1905	2022	2023	90%	24.42
4	Construction of Veterinary Dispensary at Nesa-Arithang, Geyzing District	30.16	14-07-1905	2022	2023	80%	21.64
5	Construction of Veterinary Dispensary at Lingchom, Geyzing District	31.81	14-07-1905	2022	2023	80%	21.64
	Total	482.60	...	...	...	...	164.02
	Buildings and Housing Department						
1	Construction Of SDOs Office at Pakyong	516.61	10.9.2014	2014	2019	90%	415.79
2	Construction Of Security Boundary fencing at Raj Bhawan	750.61	11.28.2011	2012	2013	65%	391.38
3	Construction Of Speaker's bungalow at Gangtok	841.18	09.15.2014	2014	2016	55%	521.41
4	Construction of Composite Check Post at Reshi	586.68	03.02.2015	2011	2017	75%	355.99
5	Construction of Ethnic Cultural Centre, Buriakhop, West Sikkim (Phase-I)	10,000.00	03.06.2017	2017	2020	12%	1,199.98
6	(i) Construction Of Gyan Mandir State Library Gangtok (Phase-I)	19,996.00	25.01.2017	2017	2021	44%	8,307.79
7	(ii) Extra Depth & Extra Height of Pile (Gyan Mandir Project)	1,333.71	07.03.2022	2022	...	...	1,308.22
8	Construction Of Folk History Centre at Assam Lingzey, Gacharan (Phase-I)	11,000.00	27.02.2018	2017	2018	15%	1,399.64
9	Construction Of Sub - Divisional Magistrate Complex at Dentam, West Sikkim	547.08	13.02.2017	2017	2018	79%	422.90
10	Construction Of Sub-Divisional Magistrate Complex at Jorethang, South Sikkim	540.11	08.10.2017	2017	2018	60%	379.41
11	Construction Of Sub-Divisional Magistrate Complex at Rangpo, East Sikkim	540.11	30.11.2017	2017	2018	30%	52.11

State Finances Audit Report for the year ended 31 March 2023

Sl. No.	Name of the project/works	Estimated cost of work	Date of Sanction	Year of Commencement	Target of Completion	Physical progress of the work at end of year 2022-23 (in per cent)	Progressive expenditure at the end of year 2022-23
12	Construction Of Sub-Divisional Magistrate Complex at Yangyang South Sikkim	587.18	30.11.2017	2017	2018	25%	194.82
13	Extension of Ashirvad Bhawan in the Raj Bhawan Complex	111.60	13.09.2017	2018	...	0%	86.45
14	Underground Parking Space at Namchi (State Share) NESIDS = 1477.00 lakh and *State = 4052.79 lakh . Total amount = 5529.79 lakh. *(Tender premium + Revised cost of NESIDS work)	5,529.79	19.01.2017	2019	2022	20%	8,011.00
15	Construction of Co-operative Building at Nanduguan South Sikkim	511.62	06.04.2020	2020-21	...	60%	299.96
16	Construction of Phuntsok Choeling Gumpa, Sirbadam, West Sikkim	693.70	03.03.2021	2020-21	...	14%	100.00
17	Construction of Church at Simkharka, Temi-Namphing, South Sikkim	107.29	24.03.2022	2020-21	2022	15%	10.00
18	Construction of Urgen Theme Wasaling Gurung Monastery at Ningreymang, (Namthang-Ratepani) South Sikkim	193.21	02.09.2020	2020-21	...	27%	50.00
19	Construction of Nima Choeling Gumpa near BDO Turning, Namthang South Sikkim	67.05	13.12.2020	2020-21	2021	80%	30.00
20	Construction of Pema Choeling Gumpa, Salghari, South Sikkim	266.57	27.08.020	2020-21	2023	29%	74.97
21	Construction of Pema Wazerling Gumpa at Kateng, South Sikkim	360.53	25.03.2021	2020-21	2023	42%	224.83
22	Construction of Stairway to Heaven (Allocation transferred from Culture Department w.e.f 2021-22)	2,202.92	18.07.2018	2018	2020	30%	1,224.53
23	Construction of Schedule Cast Bhawan at Development Area, Gangtok (Allocation transferred from Social Justice w.e.f 2020-21)	1,021.70	10.03.2017	2017	2020	60%	671.48
24	Construction of Norbu Choeling Gumpa, Nagi under Namthang-Ratepani Constituency (File No.06/GOS/B&H)	198.70	28.03.2022	2021-22	2023	56%	100.56

Sl. No.	Name of the project/works	Estimated cost of work	Date of Sanction	Year of Commencement	Target of Completion	Physical progress of the work at end of year 2022-23 (in per cent)	Progressive expenditure at the end of year 2022-23
25	Construction of Thasya at Karthok Gumpa at Pakyong in East Sikkim	170.00	30.03.2022	2021-22	2022	50%	80.00
26	Construction of Shakti Sithal at Mungrang (Allocation transferred from Culture Department w.e.f 22-23)	1,923.57	24.08.2018	...	...	10%	638.47
	Total	60,597.52	...	...	...	...	26,551.69
	Director General Of Police						
1	Construction of Fire Station at Soreng	524.50	21.02.2018	29.03.2018	28.03.20	85%	365.44
2	Construction of 2nd & 3rd IRBn HQ at Mangley	1,523.00	04.03.2014	04.03.2014	31.03.2021	96%	1,434.95
	Total	2,047.50	...	...	...	...	1,800.39
	Tourism & Civil Aviation						
1	Construction of pilgrimage centre with 54 feet high statue of Nishani Kali Devi at Bundang Gadi, Central Pendem ,East Sikkim	6,383	06.05.2020	27.11.2018	2020	15%	1,210.88
2	Construction of 14 huts and kitchen at yangyang cultural centre Upper Rangrang, South Sikkim	680.27	28.01.2018	26.09.2018	2020	20%	100.04
3	Development of support facility for Sky walk at Bhaleydungga	32,665.00	03.03.2014	04.03.2014	2020	68%	22,183.00
4	Construction of 14 nos of two roomed Homestay under 16 Lingtam-Phadamchen GPU in East Sikkim	115.27	20.12.2012	29.07.2013	2018	95%	69.16
5	Construction of Heritage centre at Central Pendem	157.44	28.11.2022	02.01.2023	2023	30%	30.00
6	Construction of Helipad at Temi	143.17	27.02.2018	27.02.2018	2019	5%	12.68
7	Construction of Asta Chirinjivjy Pilgrimage Tourist Centre at Nagi, Namthang	8,340.82	31.01.2018	22.02.2018	2020	38%	1,239.38
8	Development of tourist Leisure Land at Sector-17 and Festival Ground at Temi in South Sikkim	1,153.48	15.11.2021	20.11.2021	2023	50%	385.00
9	Construction of Four patron saints of Sikkim (three lamas and one chogyal) at Yuksom	3,762.75	28.03.2021	22.03.2021	2023	51%	1,850.41

State Finances Audit Report for the year ended 31 March 2023

Sl. No.	Name of the project/works	Estimated cost of work	Date of Sanction	Year of Commencement	Target of Completion	Physical progress of the work at end of year 2022-23 (in per cent)	Progressive expenditure at the end of year 2022-23
10	Completion of Existing Ugen Lhendup Che Monastery at Singling in West Sikkim	567.00	03.07.2022	07.04.2022	2023	80%	199.45
11	Development of Mangajung at Mangsari in West Sikkim	1,435.69	19.11.2020	19.11.2020	2022	45%	841.30
12	Construction of Monastery at Mangerdzong Mangshari in West Sikkim	65.68	02.12.2021	02.12.2020	2022	20%	0.00
13	Construction of Eco Friendly walkway Gazebo at GardhaneyVir, External water supply for Development of Mangerdzong and construction of Eco friendly walkways from Mangshari in rainfalls at Mangerjung Mangshari in West Sikkim	132.19	02.12.2020	02.12.2020	2022	40%	30.16
14	Development of Fambong heritage park at Sang	6,999.48	24.03.2023	01.02.2023	...	30%	700.00
15	Development of tourist infrastructure for kailash mansarovar yatra in Sikkim(State Share)	4,430.17	29.06.2019	30.06.2022	...	80%	107.00
	Total	67,031.41	...	...	...	...	28,958.46
Urban Development							
1	Basic Infrastructure Development Beautification & Construction of Public Toilet @ Sombaria	395.90	2017	01.06.2017	30.03.2020	62%	378.47
2	Construction of Namchi Garden Centre	464.24	2017	10.04.2017	30.03.2020	36%	58.03
3	Beautification and Upgradation of Yangyang Bazar	269.04	2017	19.02.2018	18.02.2020	70%	136.69
4	Beautification and Upgradation of Soreng Bazar	89.46	2017	26.02.2018	30.07.2020	90%	145.64
5	Beautification and Upgradation of Chakung Bazar	336.37				38%	
6	Construction of road from Jorethang SSS to Ugen Choling Gumpa	644.21	2017	09.04.2018	08.04.2021	25%	175.59
7	Construction of Multipurpose Hall at Hee Bazar	90.75	2018	07.01.2019	16.01.2020	35%	41.68
8	Construction of Super Market at Rhenock Bazar	772.47	2020	25.02.2021	25.02.2023	35%	244.81
9	Construction of Parking lot @ Namthang	441.98	2018	15.03.2019	16.09.2020	95%	399.53

Sl. No.	Name of the project/works	Estimated cost of work	Date of Sanction	Year of Commencement	Target of Completion	Physical progress of the work at end of year 2022-23 (in per cent)	Progressive expenditure at the end of year 2022-23
10	Infrastructure Development and Beautification of Majitar Bazar	398.57	2018	29.09.2018	26.09.2020	65%	198.49
11	Construction of Drainage System & Upgradation of road @ Mazigoan, Jorethang	128.39	2018	02.06.2018	10.05.2018	87%	80.99
12	Construction of Exit Road from Car Plaza to NH 510 to Ravangla	136.36	2018	25.01.2018	24.07.2019	95%	64.73
13	Construction of Parking Haat Shed at Uttarey	342.12	2017	15.12.2017	14.06.2019	93%	179.93
14	Infrastructure development of Dentam Bazar	378.74	2018	20.01.2018	19.01.2020	82%	213.19
15	Infrastructure development and beautification of Tashinding Bazar	199.35	2018	23.02.2018	22.10.2019	50%	55.89
16	Construction of Marketing Centre, washroom and caretakers quarter at marketing center at Mangshila	125.00	2018	12.04.2018	13.04.2019	50%	62.93
17	Development of Chungthang Bazar as River side City	100.00	2018	25.01.2018	29.03.2020	88%	59.91
18	Construction of Organic Vegetable Market at Rangrang	150.00	2018	25.01.2018	28.03.2020	95%	34.94
19	Upgradation of Rorathang Bazar (2nd Phase)	239.17	2018	12.01.2019	11.01.2021	80%	62.90
20	Construction of Kisan Bazar at Gangtok	2,096.00	2011-12	21.10.2011	30.0.2021	94%	1,651.48
21	Improvement & Modification of Inner Roads at Gangtok	4,334.44	2010-11	...	...	90%	3,783.78
22	Upgradation of Meli Bazar, South Sikkim	3,637.00	2010-11	...	...	80%	3,270.27
	Total	15,769.56	...	...	...	...	11,299.87
Public Health Engineering							
1	Pollution Abatement scheme of River Ranichu (through rorochu) for zone III Gangtok, under NRCP	9,466.00	19.07.2018	2019	2023	90%	6,856.81
2	Construction of pumping station & rising mains i/c distribution line for new housing Majhigoan, goskhan area, Mandi bazar backside & goli ground area at Rangpo East Sikkim	168.85	31.03.2021	2021	2022	92%	154.36

State Finances Audit Report for the year ended 31 March 2023

Sl. No.	Name of the project/works	Estimated cost of work	Date of Sanction	Year of Commencement	Target of Completion	Physical progress of the work at end of year 2022-23 (in per cent)	Progressive expenditure at the end of year 2022-23
3	Augmentation/upgradation of water supply system to Pani house area and Deorali Gangtok	160.00	31.03.2021	2022	2023	80%	81.00
4	Augmentation/upgradation of water supply system to Lower Tadong including construction of RCC reservoir tank near ITBP camp, metro point Tadong	204.22	31.03.2021	2022	2023	80%	100.00
5	Augmentation of water supply system for IBM area Rangpo, East Sikkim	115.53	29.08.2021	2021	2022	77%	98.32
6	Augmentation of Mazitar water supply system for Rangpo Mazitar area Rangpo	113.32	28.09.2021	2021	2022	72%	84.91
7	Construction of RCC reservoir tank at pani House near Shiv Mandir, Gangtok	53.27	07.10.2021	2022	2023	60%	23.27
8	Approach road to Rateychu water source via Akashvani Gangtok	231.76	07.10.2021	2021	2023	65%	99.62
9	Construction of damaged retaining wall 9th mile Rateychu	60.49	03.08.2023	2022	2023	50%	20.00
10	Construction of distribution network for Lall Baazar Singtam (N/E Circle)	51.47	03.08.2024	2022	2023	75%	15.00
11	Augmentation of feeder mains from Selep WTP to Gurudwara& Metro tank i/c new zonal tank & distribution to ICAR 5th Mile & LumseyGangtok Sikkim	924.58	23.06.2018	2018	2022	82%	680.00
12	Construction of W/S/S at Makha bazar.	491.52	23.12.2011	2012	2014	90%	463.50
	Total	12,041.01	...	...	...	...	8,676.79
Sports and Youth Affairs							
1	Upgradation of Kyongsa playground up to international standard with track and field.	2,798.00	03.04.2018	2018	01.03.2022	95%	2,077.09
2	Upgradation of football stadium with other allied facilities at Mangan North Sikkim Phase II	940.00	06.08.2019	2019	31.12.2022	75%	408.68

Sl. No.	Name of the project/works	Estimated cost of work	Date of Sanction	Year of Commencement	Target of Completion	Physical progress of the work at end of year 2022-23 (in per cent)	Progressive expenditure at the end of year 2022-23
3	Construction of Archery and Boxing Arena and Up-Gradation of existing Sports infrastructure at Resethang Khelegaon East Sikkim	907.64	10.02.2021	2021	26.01.2023	70%	741.69
4	Construction of Tarundeep Archery Academy at Kitchudumra South Sikkim	3,040.06	30.12.2020	2020	...	...	91.20
5	Acquisition of land for construction of playground at Mangsari in Soreng District	28.37	...	2023	...	...	18.00
6	Construction of pavilion and Ground Development works at ReshiSec.School West Sikkim	60.42	19.09.2021	2021	18.07.2022	70%	35.47
7	Construction of playground at Rimburbung SS in West Sikkim	72.00	05.04.2021	2021	04.03.2022	95%	63.75
8	Construction of Public ground at Mamlay Kamrang	36.00	02.12.2021	2021	...	80%	9.74
9	Construction of public playground at Tokal Bermoik	35.00	30.12.2020	2021	...	85%	19.19
	Total	7,917.49	...	...	...	...	3,464.81
	Grand Total	167875.09	...	...	...	...	82241.92

Notes:

Information from Department of Agriculture Department, Roads & Bridges Department, Power Department, Education Department, Rural Development Department and Health and Family Welfare Department of the Government of Sikkim are awaited (July 2023).

Appendix 3.1
Summarised Position of Expenditure and Savings for the Period 2018-19 to 2022-23
(Reference: Paragraph 3.1.1)

(₹ in crore)

	Nature of Expenditure	Original grant/ appropriation	Supplementary grant/ appropriation	Total	Actual expenditure	Savings (-)/ Excess (+)
2018-19						
Voted	<i>I Revenue</i>	4,911.60	763.32	5,674.92	4829.64	(-) 845.28
	<i>II Capital</i>	1,329.08	529.19	1,858.27	1,392.68	(-)465.59
	<i>III Loans and advances</i>	0.55	0	0.55	0.55	0.00
	Total Voted	6,241.23	1,292.51	7,533.74	6,222.87	(-) 1,310.87
Charged	<i>IV Revenue</i>	517.27	0.55	517.82	484.66	(-)33.16
	<i>V Capital</i>	375.32	0.57	375.89	375.88	(-)0.01
	<i>VI Public Debt-</i>	0 0	0 0	0	0	0.00
	Total charged	892.59	1.12	893.71	860.54	(-) 33.17
	Grand Total	7,133.82	1,293.63	8,427.45	7,083.41	- 1,344.04
	Percentage of savings as compared to total allocation					15.95 %
2019-20						
Voted	<i>I Revenue</i>	6,727.36	179.09	6,906.46	5,621.37	(-) 1,285.09
	<i>II Capital</i>	1,150.82	495.71	1,646.53	736.95	(-) 909.58
	<i>III Loans and advances</i>	1.35	0	1.35	0.72	(-) 0.63
	Total Voted	7,879.53	674.81	8,554.34	6,359.04	(-) 2,195.30
Charged	<i>IV Revenue</i>	594.36	0	594.36	564.21	(-) 30.15
	<i>V Capital</i>	414.1	0	414.10	413.78	(-) 0.32
	<i>VI Public Debt-</i>	0 0	0	0	0	0
	Total charged	1,008.46	0	1,008.46	977.99	(-) 30.47
	Grand Total	8,887.99	674.81	9,562.80	7,337.03	(-) 2,225.77
	Percentage of savings as compared to total allocation					23.26%
2020-21						
	Nature of Expenditure	Original grant/ appropriation	Supplementary grant/ appropriation	Total	Actual expenditure	Savings (-)/ Excess (+)
Voted	<i>I Revenue</i>	6,851.83	451.94	7,303.77	5,770.05	(-)1,533.72
	<i>II Capital</i>	1,729.35	702.65	2,432.00	1,513.88	(-)918.12
	<i>III Loans and advances</i>	1.35	0	1.35	0	(-)1.35
	Total Voted	8,582.53	1154.59	9,737.12	7,283.93	(-)2,453.19
Charged	<i>IV Revenue</i>	622.69	0	622.69	599.33	(-)23.36
	<i>V Capital</i>	80.70	0	80.70	79.75	(-)0.95
	<i>VI Public Debt-</i>	0	0	0	0	
	Total charged	703.39	0	703.39	679.08	(-)24.30
	Grand Total	9,285.92	1,154.59	10,440.51	7,963.01	(-)2,477.50
	Percentage of savings as compared to total allocation					23.73%

2021-22						
	<i>Nature of Expenditure</i>	Original grant/ appropriation	Supplementary grant/ appropriation	Total	Actual expenditure	Savings (-)/ Excess (+)
Voted	<i>I Revenue</i>	6,842.98	122.79	6,965.77	5,978.03	(-)987.74
	<i>II Capital</i>	2,140.10	423.34	2,563.44	1,315.79	(-)1,247.66
	<i>III Loans and advances</i>	1.35	0	1.35	0.85	(-)0.50
Total Voted		8,984.43	546.13	9,530.56	7,294.67	(-)2,235.9
Charged	<i>IV Revenue</i>	747.54	0.4	747.94	690.94	(-)56.99
	<i>V Capital</i>	120.88	0	120.88	119.90	(-)0.98
	<i>VI Public Debt-</i>	0	0	0	0	0
	Total charged	868.42	0.4	868.82	810.84	(-)57.97
	Grand Total	9,852.85	546.53	10,399.38	8,105.51	(-)2,293.87
	Percentage of savings as compared to total allocation					22.06%
2022-23						
	<i>Nature of Expenditure</i>	Original grant/ appropriation	Supplementary grant/ appropriation	Total	Actual expenditure	Savings (-)/ Excess (+)
Voted	<i>I Revenue</i>	7,802.36	192.43	7,944.79	6,845.11	(-)1,149.68
	<i>II Capital</i>	1,647.28	1,551.65	3,198.93	2,376.60	(-)822.33
	<i>III Loans and advances</i>	1.35	0	1.35	0.37	(-)0.98
Total Voted		9,450.99	1,744.08	11,195.07	9,222.08	(-)1,972.99
Charged	<i>IV Revenue</i>	800.56	0.64	801.20	785.62	(-)15.58
	<i>V Capital</i>	168.16	0	168.16	167.75	(-)0.41
	<i>VI Public Debt-</i>	0	0	0	0	0
	Total charged	968.72	0.64	969.36	953.37	(-)15.99
	Grand Total	10,419.71	1,744.73	12,164.44	10,175.45	(-)1,988.98
	Percentage of savings as compared to total allocation					16.35%

Appendix – 3.2
Statement Showing Cases where Supplementary Provisions Proved
Unnecessary (₹50 lakh or more in each case)

(Reference: Paragraph 3.3.1)

(₹ in lakh)

Sl. No.	Grant No.	Name of Grant/ Appropriation	Original	Supplementary	Actual Expenditure	Savings (-) out of original provision
A – REVENUE (VOTED)						
1	1	Agriculture	21,611.33	244.16	16,679.44	4,931.89
2	2	Animal Husbandry and Veterinary Services	12,181.70	481.83	9,068.80	3,112.9
3	4	Cooperation	2,172.53	81.55	2,057.91	114.62
4	7	Education	1,37,347.96	3,750.11	1,31,849.10	5,498.86
5	12	Forestry and Environment	29,169.80	180.16	15,267.83	13,901.97
6	22	Land Revenue & Disaster Management	37,472.39	83.49	17,134.48	20,337.91
7	24	Legislature	2,705.89	87.57	2,702.14	3.75
8	29	Planning and Development	2,204.26	81.23	2,099.63	104.63
9	30	Police	56,985.05	296.08	54,720.78	2,264.27
10	33	Public Health Engineering	5,062.10	54.33	4,911.18	150.92
11	34	Roads and Bridges	26,884.14	500.00	24,360.05	2,524.09
12	35	Rural Development	36,168.79	1,174.35	29,840.98	6,327.81
13	36	Science and Technology	862.26	126.70	827.07	35.19
14	38	Social Justice and Welfare	69,617.12	623.39	44,516.73	25,100.39
15	40	Tourism & Civil Aviation	5,498.42	925.13	4,817.30	681.12
16	41	Urban Development	9,203.32	88.25	4,925.06	4,278.26
Total – REVENUE			4,55,147.06	8,778.33	3,65,778.48	89,368.58
B- CAPITAL (VOTED)						
17	7	Education	16,537.39	9,853.00	14,954.50	1,582.89
18	19	Water Resources	10,351.80	3,500.00	9,980.29	371.51
19	30	Police	392.00	105.00	222.99	169.01
20	33	Public Health Engineering	10,513.32	2,067.00	8,986.54	1,526.78
21	34	Roads and Bridges	25,415.76	6,499.00	19,046.02	6,369.74
22	40	Tourism and Civil Aviation	23,751.55	18,900.00	21,090.87	2,660.68
Total CAPITAL			86,961.82	40,924.00	74,281.21	12,680.61
GRAND TOTAL			5,42,108.90	49,702.33	4,40,059.69	1,02,049.19

Appendix 3.3
Statement showing excessive/ unnecessary/insufficient Re-appropriation (savings/excess of over ₹ 10 lakh) of funds
(Reference: Paragraph 3.3.2)

Sl. No.	Number and name of Grant	Head of Account	Provisions				Actual Expd	Excess (+) Saving (-)	Percentage of saving/excess with reference to Actual allotment
			Original	Supplementary	Re-appropriation	Total			
1	2-Animal Husbandry	2403-102-09	271.8	0.01	(-154.49)	117.32	95.85	(-21.47)	(-18.30)
2	3-Building and Housing	4059-60-051-03	6,156.39	20,900	0.01	27,056.38	24,403.03	(-2,653.35)	(-9.81)
3	5-Culture	4202-04-800-60	2,557.03	1,230	(-306.83)	3,480.2	3,465.64	(-14.56)	(-0.42)
4	7- Education	2202-01-101-63	4,1284.7	1,828.31	(-3,103.11)	40,009.9	39,921.93	(-87.97)	(-0.22)
5	7- Education	2202-02-104-64	5,9695.5	1,268.63	(-3,061.06)	57,903.07	58,183.96	280.89	0.49
6	7- Education	2202-03-103-29	1,010	0	(-210.01)	799.99	0	(-799.99)	(-100)
7	7- Education	2202-03-103-74	238.95	14.46	(-23.00)	230.41	250.77	20.36	8.84
8	7- Education	2202-04-200-29	45.00	56.00	(-45.00)	56.00	43.40	(-12.60)	22.50
9	7- Education	2202-80-001-60	5,744.53	237.61	-53.61	5,928.53	5,886.93	(-41.60)	0.70
10	7- Education	2202-01-800-28	1,010.44	0	200	1,210.44	1,200.01	(-10.43)	(-0.86)
11	7- Education	2202-01-001-58	4,696.75	39.67	51.23	4,787.65	4,773.78	(-13.87)	(-0.29)
12	7- Education	4202-01-203-70	4,243.74	9,604	(-74.46)	13,773.28	9,771.95	(-4,001.33)	(-29.05)
13	12-Forest and Environment	2406-01-001	6,194.52	100	(-358.06)	5,936.46	5,911.41	(-25.05)	(-0.42)
14	13-Health and Family Welfare	2210-01-110-62	12,608.18	126	(-444.43)	12,289.75	12,259.25	(-30.5)	(-0.25)
15	13-Health and Family Welfare	2210-01-800	7,981.66	1,055	172.7	9,209.36	9,112.36	(-97)	(-1.05)
16	13-Health and Family Welfare	4210-04-112-17	376	0	(-80.2)	295.8	260.76	(-35.04)	(-11.85)
17	13-Health and Family Welfare	4210-04-107-17	100	355	355	810	455	(-355)	(-43.83)
18	14-Home	2013-101-61	219.28	0	(-32.82)	186.46	170.57	(-15.89)	(-8.52)
19	14-Home	2013-104	50	50	0	100	89.47	(-10.53)	(-10.53)
20	14-Home	2056-001-63	395.55	0	(-5.31)	390.24	320.91	(-69.33)	(-17.77)
21	16-Commerce and Industries	2851-001-60	1,437.68	29.75	11.81	1,479.24	1,460.29	(-18.95)	(-1.28)
22	17-Information and Public Relation	2220-60-101	265.74	0	48.22	313.96	253.94	(-60.02)	(-19.12)
23	26-Motor Vehicles	2052-090-27	668.35	0	(-34.36)	633.99	608.61	(-25.38)	(-4.00)
24	28-Department of Personnel	2052-090-46	142.72	44.42	11	198.14	187.54	(-10.6)	(-5.35)
25	30-Police	2055-003-109	14,456.26	118.89	(-181.41)	14,393.74	14,371.02	(-22.72)	(-0.16)

State Finances Audit Report for the year ended 31 March 2023

Sl. No.	Number and name of Grant	Head of Account	Provisions				Actual Expd	Excess (+) Saving (-)	Percentage of saving/excess with reference to Actual allotment
			Original	Supplementary	Re-appropriation	Total			
26	30-Police	2055-003-115-19	465.11	0.81	-56.91	409.01	256.22	(-152.79)	(-37.36)
27	31-Power	2801-80-001-50	633.94	0	128.93	762.87	789.31	26.44	3.47
28	33-Public Health Engineering	4215-01-101-74	2,900	336	(-1,852)	1,384	1,091.48	(-292.52)	(-21.14)
29	33-Public Health Engineering	4215-02-106-62	3,792.94	1,731	275.12	5,799.06	5,299.06	(-500)	(-8.62)
30	34-Roads and Bridges	5054-04-337-60	19,057.61	6,499	(-4,278.37)	21,278.24	19,274.17	(-2,004.07)	(-9.42)
31	35-Rural Development	2505-01-702-37	2,354.92	1,164.26	(-17.29)	3,501.89	1,839.76	(-1,662.13)	(-47.46)
32	35-Rural Development	3054-80-799-36	50	0	(-5.4)	44.6	(-85.24)	(-129.84)	(-291.12)
33	38-Social Justice and Welfare	2225-02-001-60	474.09	0	(-48.63)	425.46	405.93	(-19.53)	(-4.59)
34	38-Social Justice and Welfare	2235-02-102-52	3,702.67	0.88	(-218.88)	3,484.67	3,410.87	(-73.8)	(-2.12)
35	38-Social Justice and Welfare	2235-02-103-53	3,457.83	288.24	(-233.13)	3,512.94	3,223.74	(-289.2)	(-8.23)
36	38-Social Justice and Welfare	2225-02-796-71	1,531.9	0	62	1,593.9	1,548.5	(-45.4)	(-2.85)
37	38-Social Justice and Welfare	2235-02-001-39	1,314.21	5.5	(-16.31)	1,303.4	1,322.37	18.97	1.46
38	38-Social Justice and Welfare	2235-03-101-60	6,240.58	0	163.54	6,404.12	6,385.94	(-18.18)	(-0.28)
39	38-Social Justice and Welfare	4225-01-800-60	481	0	(-173.95)	307.05	130.25	(-176.8)	(-57.58)
40	38-Social Justice and Welfare	4225-02-800-60	317.77	0	(-62.6)	255.17	88.82	(-166.35)	(-65.19)
41	38-Social Justice and Welfare	4235-02-101-39	628.8	0	(-18.2)	610.6	610.6	(-281.82)	(-46.15)
42	39-Sports and Youth Affairs	2204-001-60	2,120.82	120.53	(-178.44)	2,062.91	2,062.91	27.91	1.35
43	39-Sports and Youth Affairs	2204-104-68	0	50	(-17.13)	32.87	32.87	17.13	52.11
44	40-Tourism and Civil Aviation	5452-01-101-60	20,714	16,700	(-18,695.4)	18,718.62	18,718.62	(-181.93)	-0.97
45	40-Tourism and Civil Aviation	5452-01-101-62	2,643	2,200	(-2,578.01)	2,264.99	2,264.99	179.37	7.92
46	41-Urban Development	2217-05-800-61	410.74	20.06	(-20.16)	410.64	410.64	(-20.19)	(-4.92)

Source: Appropriation Accounts

*Sl.no. 32 is Suspense Accounts

Appendix – 3.4
Statement Showing list of grants having large savings (savings above ₹1 crore or more in each case) (Reference: Paragraph 3.3.3)
(₹ in crore)

Sl. No.	Grant No.	Name of Grant/Appropriation	Original	Supplementary	Total	Actual Expenditure	% of Utilisation	Savings out of Total provision	Surrendered	Surrender as % of saving	Saving excluding surrender
A – REVENUE (VOTED)											
1	1	Agriculture Development	216.11	2.44	218.55	166.79	76.32	51.76	51.71	99.91	0.05
2	2	Animal Husbandry and Veterinary Services	121.82	4.82	126.64	90.69	71.61	35.95	35.70	99.31	0.25
3	3	Buildings & Housing	42.28	0.14	42.42	40.44	95.32	1.98	1.97	99.55	0.01
4	4	Co-operation	21.73	0.82	22.54	20.58	91.30	1.96	1.95	99.53	0.01
5	6	Ecclesiastical	37.03	8.40	45.43	40.27	88.65	5.15	5.15	99.95	0.00
6	7	Education	1,373.48	37.50	1,410.98	1,318.49	93.45	92.49	85.67	92.63	6.82
7	11	Food and Civil supplies	34.98	10.30	45.28	42.57	94.01	2.71	2.66	98.06	0.05
8	12	Forestry and Environment	291.70	1.80	293.50	152.68	52.02	140.82	60.48	42.95	80.34
9	13	Health and Family Welfare	606.36	27.30	633.66	594.33	93.79	39.33	17.13	43.56	22.20
10	14	Home	83.84	17.55	101.39	98.10	96.75	3.29	2.22	67.46	1.07
11	15	Horticulture	128.35	0.00	128.35	86.81	67.64	41.54	41.52	99.96	0.02
12	16	Commerce and Industries	63.81	6.69	70.50	63.33	89.83	7.17	6.62	92.42	0.54
13	18	Information Technology	15.77	0.11	15.88	12.32	77.56	3.56	3.57	100.15	-0.01
14	19	Water Resources	33.66	6.46	40.12	37.61	93.75	2.51	2.49	99.44	0.01
15	20	Judiciary	40.41	0.04	40.44	36.86	91.14	3.59	3.55	98.96	0.04
16	22	Land Revenue & Disaster Management	374.72	0.83	375.56	171.34	45.62	204.21	73.67	36.08	130.54
17	26	Motor Vehicles	19.43	0.20	19.63	18.50	94.26	1.13	0.85	75.56	0.28
18	27	Parliamentary Affairs	12.36	0.00	12.36	10.47	84.64	1.90	1.90	99.98	0.00
19	28	Department of Personnel	46.68	0.45	47.14	26.15	55.48	20.99	20.80	99.08	0.19
20	29	Planning and Development	22.04	0.81	22.85	21.00	91.87	1.86	1.85	99.70	0.01
21	30	Police	569.85	2.96	572.81	547.21	95.53	25.60	23.46	91.62	2.14
22	31	Power	398.54	9.79	408.33	405.15	99.22	3.18	3.38	106.19	-0.20
23	33	Public Health Engineering	50.62	0.54	51.16	49.11	95.99	2.05	2.02	98.66	0.03
24	34	Roads and Bridges	268.84	5.00	273.84	243.60	88.96	30.24	30.22	99.93	0.02
25	35	Rural Development	361.69	11.74	373.43	298.41	79.91	75.02	57.05	76.05	17.97
26	36	Science and Technology	8.62	1.27	9.89	8.27	83.63%	1.62	0.42	25.78%	1.20
27	37	Transport Department	78.83	0.00	78.83	74.36	94.34	4.46	3.05	68.38	1.41
28	38	Social Justice and Welfare	696.17	6.23	702.41	445.17	63.38	257.24	58.13	22.60	199.11
29	39	Sports and Youth Affairs	24.69	2.41	27.09	24.78	91.47	2.31	2.58	111.69	-0.27
30	40	Tourism & Civil Aviation	54.98	9.25	64.24	48.17	74.99	16.06	16.05	99.95	0.01

State Finances Audit Report for the year ended 31 March 2023

Sl. No.	Grant No.	Name of Grant/Appropriation	Original	Supplementary	Total	Actual Expenditure	% of Utilisation	Savings out of Total provision	Surrendered	Surrender as % of saving	Saving excluding surrender
31	41	Urban Development	92.03	0.88	92.92	49.25	53.01	43.67	43.44	99.49	0.22
32	43	Panchayat Raj Institutions	155.65	4.89	160.54	158.69	98.85	1.85	1.85	99.92	0.00
33	46	Municipal Affairs	31.67	0.00	31.67	23.47	74.10	8.20	8.20	100.00	0.00
34	47	Skill Development	31.26	0.00	31.26	14.04	44.91	17.22	17.20	99.91	0.02
Total – REVENUE			6410.01	181.64	6591.65	5439.02	82.51	1152.63	688.56	59.74	464.07
B- CAPITAL (VOTED)											
34	3	Buildings & Housing	76.46	211.58	288.05	259.05	89.93	29.00	2.95	10.17	26.05
35	5	Culture	25.57	12.30	37.87	34.66	91.51	3.21	3.07	95.47	0.15
36	6	Education	165.37	98.53	263.90	149.55	56.67	114.36	74.34	65.01	40.01
36	8	Food and Civil supplies	5.45	0.00	5.45	2.13	38.96	3.33	3.33	100.00	0.00
37	9	Forestry and Environment	2.15	0.00	2.15	0.53	24.76	1.62	1.62	99.99	0.00
38	10	Health and Family Welfare	27.79	23.75	51.54	36.87	71.54	14.67	9.90	67.52	4.76
39	11	Home	11.17	0.00	11.17	8.30	74.24	2.88	2.88	99.96	0.00
40	14	Water Resources	103.52	35.00	138.52	99.80	72.05	38.72	38.71	99.99	0.01
41	18	Power	95.08	131.98	227.06	225.46	99.29	1.60	1.58	98.58	0.02
42	20	Public Health Engineering	105.13	20.67	125.80	89.87	71.43	35.94	28.01	77.95	7.93
43	21	Roads and Bridges	254.16	64.99	319.15	190.46	59.68	128.69	75.46	58.64	53.23
44	22	Rural Development	283.89	488.45	772.33	648.80	84.00	123.54	123.54	100.00	0.00
45	24	Social Justice and Welfare	29.30	0.00	29.30	12.69	43.32	16.60	7.03	42.32	9.58
46	26	Tourism & Civil Aviation	237.52	189.00	426.52	210.91	49.45	215.61	215.58	99.99	0.03
47	27	Urban Development	127.95	165.58	293.53	238.42	81.23	55.10	6.10	11.07	49.00
48	28	Skill Development	15.69	0.00	15.69	1.00	6.34	14.70	14.70	100.00	0.00
Total CAPITAL			1,566.21	1,441.83	3,008.04	2,208.48	73.42	799.56	608.79	76.14	190.77
Grand Total			7,976.22	1,623.47	9,599.69	7,647.50	79.66	1,952.19	1,297.35	66.46	654.84

Appendix 3.5
Statement Showing Results of Review of Substantial Surrenders (50 per cent or more of Total Provision) made during the year

(Reference: Paragraph 3.3.3.2)

(₹ in lakh)

Sl. No.	Grant No.	Name of Grant	Name of the scheme	Original Provision	Amount of Surrender	% of Surrender
			(Head of Account)			
1	1	Agriculture Department	National Food Security Mission 2435-60-800-01	860	622.96	72.44
<i>The provision of ₹ 622.96 lakh was surrendered due to non release of fund from Government of India.</i>						
2	1	Agriculture Department	Agriculture Department 2435-60-800-02	2080	1685.55	81.04
<i>The provision of ₹ 1685.55 lakh was surrendered due to non release of fund from Government of India.</i>						
3	2	Animal Husbandry and Veterinary Services	National Livestock Management Programme 2403-106-08	6.5	6.5	100
<i>The provision of ₹ 6.50 lakh was surrendered due to provision was kept in anticipation of central receipt.</i>						
4	2	Animal Husbandry and Veterinary Services	Scheme Funded by Power Developers 4405-101-72	30	26.98	89.93
<i>The provision of ₹ 26.98 lakh was surrendered due to non-completion of work and non-receipt of complete bill as anticipated.</i>						
5	3	Building and Housing	Building and Housing Department 2059-80-799-03	50	49.67	96
<i>The provision of ₹ 49.67 lakh was surrendered due to non-procurement of stock materials due to technical issue of GST.</i>						
6	3	Building and Housing	Development of Infrastructure Facilities for Judiciary including Gram Nyayalayas 4059-01-051-31	413.8	295	71.3
<i>The provision of ₹ 295 lakh was surrendered due to non-receipt of fund from Government of India, Ministry of Law & Justice and surrender of token provision.</i>						
7	4	Co-operation	Expenditure on Conduct of Audit 2425-101-61	15	15	100
<i>The provision of ₹ 15 lakh was surrendered due to cancelled training programmed.</i>						
8	7	Education	National Education Mission 2202-04-200-29	45	45	100
<i>Augmentation of provision by ₹ 56.00 lakh in September 2022 was required for the implementation of Central Scheme. The provision of ₹ 45 lakh was surrendered due non- receipt of fund from Government of India.</i>						
9	7	Education	National Education Mission 4202-01-203-29	4040	3980.71	98.53
<i>Surrender of ₹ 3955.71 lakh was due to non-receipt of fund from Government of India.</i>						
10	7	Education	National Education Mission 4202-02-103-29	847.5	782.65	92.35
<i>The provision of ₹ 782.65 lakh was surrendered in March 2023 due to non-receipt of fund from Government of India.</i>						

Sl. No.	Grant No.	Name of Grant	Name of the scheme	Original Provision	Amount of Surrender	% of Surrender
11	8	Election	Photo Identity Cards	91.8	54.53	59.4
			2015-108-63			
<i>The provision of ₹ 54.53 lakh was surrendered due to non-submission of voter card printing bills.</i>						
12	10	Finance	Cost of Stamps	16.5	11.98	54.45
			2030-01-101			
			2030-02-101			
<i>The provision was surrendered under two sub-head was due to no claim of commission.</i>						
13	10	Finance	House Building Advances to A.I.S. Officers	125	87.5	70
			7610-201-61			
<i>The provision was surrendered during the year as only few All India Services Officer has claim for House Building Advance loan than anticipated.</i>						
14	10	Finance	Motor Conveyance to State Government Employees	10	10	100
			7610-202-62			
<i>The provision was surrendered as no claim has been received from the All India Services Officers.</i>						
15	11	Food and Civil Supplies	Establishment	21.44	12.68	59.14
			3475-106-60			
<i>The provision was surrendered was due to newly appointed Inspector who are paid consolidated salary till February 2023 and conformation of regularization is under progress.</i>						
16	11	Food and Civil Supplies	National Food Security Mission	425.48	218.51	51.36
			4408-01-101-01			
<i>Surrender of ₹ 218.51 lakh was due to non-receipt of anticipated bill.</i>						
17	11	Food and Civil Supplies	National Food Security Mission	120	114.42	100
			5475-102-01			
<i>The provision of ₹ 114.42 lakh was reduced through surrender for construction of working standard Laboratory and Tank Lorry Calibration station.</i>						
18	12	Forest & Environment	Forest Protection Scheme	4026.21	3123.77	77.59
			2406-01-101-66			
<i>The provision of ₹ 3,123.77 lakh was surrendered due to state share transferred to project based on actual receipt and restriction of expenditure within actual receipt of fund.</i>						
19	12	Forest & Environment	National Livestock Management Programme	438.18	438.18	100
			2406-01-105-08			
<i>The provision was surrendered due to non-receipt of bills and non-receipt of fund from Government of India.</i>						
20	12	Forest & Environment	Integrated Development of Wild Life Habits	837	661.5	79.03
			2406-02-110-13			
<i>The provision of ₹661.5 was surrendered due to restriction of expenditure within actual receipt of fund.</i>						
21	12	Forest & Environment	National Afforestation Programme (National Mission for Green India)	215	161.76	75.24
			4406-01-101-11			
<i>The provision of ₹ 161.76 lakh was surrendered due to proportionate state share transferred to Single Nodal Agency based on actual receipt.</i>						

Sl. No.	Grant No.	Name of Grant	Name of the scheme	Original Provision	Amount of Surrender	% of Surrender
22	13	Health and Family Welfare	Bio Medical Waste Management and HFNO 4210-01-110-61	523.33	523.33	100
<i>The entire provision was surrendered due to non-receipt of fund from Government of India.</i>						
23	13	Health and Family Welfare	National Health Mission including NRHC 4210-04-101-15	500	355	71
<i>The provision of ₹ 355 lakh was surrendered due to non-receipt of fund from Government of India.</i>						
24	13	Health and Family Welfare	PM-Ayushman Bharat Healthcare Infrastructure Mission 4210-04-200-18	144	110.67	76.85
<i>The provision of ₹ 110.67 lakh was surrendered due to non-receipt of fund from Government of India.</i>						
25	15	Horticulture	National Horticulture Mission 2401-119-02	5866.5	3816.07	65.05
<i>The provision of ₹ 3816.07 lakh was surrendered due to last minute submission of bills by Advisor and Chairman and less release of fund from Government of India.</i>						
26	16	Commerce and Industries	Setting up of Heritage/ handicraft museum at Namchi, South Sikkim (NEC) 2851-003-63	88.68	88.68	100
<i>The entire provision was surrendered due to fund received in the previous financial year.</i>						
27	19	Water Resources	Original Works 2702-01-103-60	239.77	239.77	100
<i>Surrendered due to non- receipt of equivalent central share of fund from the Ministry.</i>						
28	19	Water Resources	Pradhan Mantri Krishi Sinchayi Yojana-Har Khet ko Pani 4702-101-62	5301.8	3863.65	72.87
<i>Surrendered of ₹ 3863.65 lakh was due to non-receipt of central share of funds.</i>						
29	22	Land Revenue & Disaster Management	Repairs and restoration of damaged water supply, drainage and sewerage works 2245-02-109	250	250	100
<i>Surrendered due to non-completion of projects and non-receipts of bills</i>						
30	22	Land Revenue & Disaster Management	Disaster Mitigation 2245-08-101	3420	2352	68.77
<i>Surrendered due to non-submission of bills.</i>						
31	22	Land Revenue & Disaster Management	Transfer to State Disaster Mitigation Fund 2245-08-797-60	1180	1060	89.83
<i>The provision of ₹ 1060 lakh was surrendered due to cut imposed by Government of India.</i>						
32	29	Planning and Development	Support for Statistical Strengthening (CSS) 3454-02-201-47	95.6	55.66	58.22
<i>Surrender of ₹ 55.66 lakh was due to non-receipt of fund from Government of India.</i>						
33	33	Public Health Engineering	Water Supply Scheme for South District 4215-01-101-72	1311.45	898.01	68.47

Sl. No.	Grant No.	Name of Grant	Name of the scheme	Original Provision	Amount of Surrender	% of Surrender
<i>Surrendered due to minor differences in estimate and actuals after closure of works and change in funding procedure to las via Central Nodal Agency instead of State Treasury.</i>						
34	33	Public Health Engineering	Water Supply Scheme for West District 4215-01-101-74	2900	1852	63.86
<i>The provision of ₹ 1,852.00 lakh was surrendered due to receipt of 100 percent central share by 2021-22 and change in funding procedure to las via Central Nodal Agency instead of State Treasury.</i>						
35	34	Roads and Bridges	Roads and Bridges Department 2059-60-799-35	100	91.02	91.02
<i>The provision of ₹ 91.02 lakh was surrendered due to non-receipt of bills.</i>						
36	34	Roads and Bridges	Transfer to Reserve Fund/ Deposit Accounts 3054-04-797	3000	1722	58.22
<i>Surrender of provision of ₹ 1,722.00 lakh was due to non-receipt of anticipated funds from Government of India.</i>						
37	34	Roads and Bridges	Construction of Bridges in East Sikkim 5054-04-101-71	581.25	581.25	100
			Construction of Bridges in North Sikkim 5054-04-101-72	2612.4	2612.4	100
<i>Withdrawal of provision by ₹ 3193.65 lakh under the above mentioned two sub head through surrender was due to revised procedure for flow of funds under Central Share Scheme through Central Nodal Agency, the mode of payment has been changed from Treasury to Public Financial management.</i>						
38	35	Rural Development	Swacch Bharat Mission (Gramin) SBM 2215-02-105-81	2345	1705.76	72.74
<i>Surrender of provision of ₹ 17,05.76 lakh in March 2023 due to transfer of employees, austerity measures and non receipt of bills.</i>						
39	35	Rural Development	National Rural Drinking Water Programme (NRDWP) 4215-01-102-40	200	100	50
<i>The provision of ₹ 100 lakh was surrendered due to non-receipt of fund from Government of India.</i>						
40	38	Social Justice and Welfare	Scheme for Development of Scheduled Caste 2225-01-277-42	206.6	179.3	72.74
<i>The provision of ₹ 179.30 lakh was surrendered due to non release of fund.</i>						
41	38	Social Justice and Welfare	National Action Plan for Senior Citizen 2235-02-104-68	131	115.07	87.84
<i>The provision of ₹ 115.07 lakh was surrendered due to non-release of fund.</i>						
42	38	Social Justice and Welfare	Special Nutrition Programmes 2236-02-101	1342.23	1190.18	88.67
<i>The provision of ₹ 1190.18 lakh was surrendered due to non-release of fund.</i>						
43	38	Social Justice and Welfare	Schemes for Development of OBC and De-notified Tribes (DNT) and Semi nomadic tribes 4225-03-800-43	519.76	370.43	71.27
<i>Reduction of provision by ₹ 370.43 lakh through surrender in March 2023 was due to Fund not received.</i>						

Sl. No.	Grant No.	Name of Grant	Name of the scheme	Original Provision	Amount of Surrender	% of Surrender
44	40	Tourism and Civil Aviation	Tourism Development Activities 3452-01-104-63	320	226.97	72.74
<i>The provision of ₹ 226.97 lakh was surrendered due to meet up the expenditure incurred for foundation stone laying ceremony for the Sikkim Su-swasta Bhawan at Khargar Navi Mumbai and less claim of bill by Adventure Cell.</i>						
45	40	Tourism and Civil Aviation	Soreng District 5452-01-101-50	250.95	250.95	100
<i>Entire provision of ₹ 250.95 lakh was surrendered as fund received outside Government Account and Project Completed.</i>						
46	40	Tourism and Civil Aviation	Development Projects 5452-01-101-60	20714	18695.38	88.67
<i>The provision of ₹ 18,695.38 lakh was surrendered due to project has been renamed as Fambong Lho Heritage Park. Hence, the provision under the old head of account is proposed to be surrendered and re-appropriated to the new head of account depicting charged nomenclature and fund received outside Government Account.</i>						
47	40	Social Justice and Welfare	Tourist Destination Projects 5452-01-101-62	2643	2578.01	97.54
<i>The provision by ₹ 2,578.01 lakh was surrendered due to project has been renamed as Fambong Lho Heritage Park. Hence, the provision under the old head of account is proposed to be surrendered and re-appropriated to the new head of account depicting charged nomenclature and fund received outside Government Account.</i>						
48	41	Urban Development	Swacch Bharat Mission 2217-05-800-81	826	766	92.74
		Urban Development	Scheme under Ministry of Urban Development and HUPA 2217-05-800-82	2945	2904.64	98.63
<i>The provision of ₹ 3,670.64 lakh was surrendered in March 2023 due to non- receipts of fund from Government of India.</i>						
49	41	Urban Development	National Urban Livelihood Mission 3475-108-20	197.91	165	83.37
<i>The provision by ₹ 165 lakh was surrendered due to non- receipts of fund from Government of India.</i>						
50	41	Urban Development	Construction Parking Place at Namthang 4217-03-051-82	494.9	494.9	100
			Projects/Schemes for the benefit of N.E. Region and Sikkim (Central Share) 4217-03-051-83	121	51.4	42.48
<i>The provision of ₹ 546.30 lakh was surrendered due to sum allocated in zero balance subsidiary account through CAN and non-submission of bills.</i>						
51	46	Municipal Affairs	State Level Capacity Building fund recommended under 5th State Finance Commission 3604-200-89	220.43	220.43	100
<i>The provision by ₹ 220.43 lakh was surrendered due to non- submission of bills.</i>						
52	47	Skill Development	Department of Personnel, AR and Training 2070-003-29	2030.28	1675.88	82.54

State Finances Audit Report for the year ended 31 March 2023

Sl. No.	Grant No.	Name of Grant	Name of the scheme	Original Provision	Amount of Surrender	% of Surrender
<i>The provision by ₹ 1,675.88 lakh in March 2023 was surrendered due to cut imposed by the Government of India.</i>						
53	47	Skill Development	Construction of 3 Hostels and 3 boundary walls	222.07	208.14	93.73
			4059-01-051-66			
<i>The provision by ₹ 208.14 lakh in March 2023 was surrendered due to non receipt of fund from Government of India.</i>						
54	47	Skill Development	Upgradation of Government ITI, Namchi into Model ITI	49.5	49.5	100
			4059-01-051-67			
<i>The entire provision by ₹ 49.5 lakh in March 2023 was surrendered due to cut imposed by the Government of India.</i>						
55	47	Skill Development	Construction of ITI at Chambung West Sikkim	623.81	620.23	99.42
			4059-01-051-70			
			Construction of ITI at Aritar, East Sikkim	583.33	575.37	98.63
			4059-01-051-72			
<i>The provision of ₹ 1,195.60 lakh of above mentioned two sub-heads in March 2023, was surrendered due to non-receipt of fund from Government of India.</i>						
Total				80457.43	66330.97	

Appendix 3.6
Details of surrender of funds in excess of ₹ one crore at the end of March 2023
(Reference: Paragraph 3.3.3.3)

Sl. No.	Grant No.	Name of Grant/Appropriation	Original	Supplementary	Total	Actual Expenditure	% of Utilisation	Savings out of Total provision	Surrendered	Surrender as % of saving	Saving excluding surrender
A – REVENUE (VOTED)											
1	1	Agriculture Development	216.11	2.44	218.55	166.79	76.32	51.76	51.71	99.91	0.05
2	2	Animal Husbandry and Veterinary Services	121.82	4.82	126.64	90.69	71.61	35.95	35.70	99.31	0.25
3	3	Buildings & Housing	42.28	0.14	42.42	40.44	95.32	1.98	1.97	99.55	0.01
4	4	Co-operation	21.73	0.82	22.54	20.58	91.30	1.96	1.95	99.53	0.01
5	6	Ecclesiastical	37.03	8.40	45.43	40.27	88.65	5.15	5.15	99.95	0.00
6	7	Education	1373.48	37.50	1410.98	1318.49	93.45	92.49	85.67	92.63	6.82
7	11	Food and Civil supplies	34.98	10.30	45.28	42.57	94.01	2.71	2.66	98.06	0.05
8	12	Forestry and Environment	291.70	1.80	293.50	152.68	52.02	140.82	60.48	42.95	80.34
9	13	Health and Family Welfare	606.36	27.30	633.66	594.33	93.79	39.33	17.13	43.56	22.20
10	14	Home	83.84	17.55	101.39	98.10	96.75	3.29	2.22	67.46	1.07
11	15	Horticulture	128.35	0.00	128.35	86.81	67.64	41.54	41.52	99.96	0.02
12	16	Commerce and Industries	63.81	6.69	70.50	63.33	89.83	7.17	6.62	92.42	0.54
13	18	Information Technology	15.77	0.11	15.88	12.32	77.56	3.56	3.57	100.15	-0.01
14	19	Water Resources	33.66	6.46	40.12	37.61	93.75	2.51	2.49	99.44	0.01
15	20	Judiciary	40.41	0.04	40.44	36.86	91.14	3.59	3.55	98.96	0.04
16	22	Land Revenue & Disaster Management	374.72	0.83	375.56	171.34	45.62	204.21	73.67	36.08	130.54
17	27	Parliamentary Affairs	12.36	0.00	12.36	10.47	84.64	1.90	1.90	99.98	0.00
18	28	Department of Personnel	46.68	0.45	47.14	26.15	55.48	20.99	20.80	99.08	0.19
19	29	Planning and Development	22.04	0.81	22.85	21.00	91.87	1.86	1.85	99.70	0.01
20	30	Police	569.85	2.96	572.81	547.21	95.53	25.60	23.46	91.62	2.14
21	31	Power	398.54	9.79	408.33	405.15	99.22	3.18	3.38	106.19	-0.20
22	33	Public Health Engineering	50.62	0.54	51.16	49.11	95.99	2.05	2.02	98.66	0.03
23	34	Roads and Bridges	268.84	5.00	273.84	243.60	88.96	30.24	30.22	99.93	0.02
24	35	Rural Development	361.69	11.74	373.43	298.41	79.91	75.02	57.05	76.05	17.97
25	37	Transport Department	78.83	0.00	78.83	74.36	94.34	4.46	3.05	68.38	1.41

State Finances Audit Report for the year ended 31 March 2023

Sl. No.	Grant No.	Name of Grant/Appropriation	Original	Supplementary	Total	Actual Expenditure	% of Utilisation	Savings out of Total provision	Surrendered	Surrender as % of saving	Saving excluding surrender
26	38	Social Justice and Welfare	696.17	6.23	702.41	445.17	63.38	257.24	58.13	22.60	199.11
27	39	Sports and Youth Affairs	24.69	2.41	27.09	24.78	91.47	2.31	2.58	111.69	-0.27
28	40	Tourism & Civil Aviation	54.98	9.25	64.24	48.17	74.99	16.06	16.05	99.95	0.01
29	41	Urban Development	92.03	0.88	92.92	49.25	53.01	43.67	43.44	99.49	0.22
30	43	Panchayat Raj Institutions	155.65	4.89	160.54	158.69	98.85	1.85	1.85	99.92	0.00
31	46	Municipal Affairs	31.67	0.00	31.67	23.47	74.10	8.20	8.20	100.00	0.00
32	47	Skill Development	31.26	0.00	31.26	14.04	44.91	17.22	17.20	99.91	0.02
Total – REVENUE			6,381.96	180.17	6,562.13	5,412.24	82.47	1,149.89	687.29	59.77	462.60
B- CAPITAL (VOTED)											
34	3	Buildings & Housing	76.46	211.58	288.05	259.05	89.93	29.00	2.95	10.17	26.05
35	5	Culture	25.57	12.30	37.87	34.66	91.51	3.21	3.07	95.47	0.15
36	6	Education	165.37	98.53	263.90	149.55	56.67	114.36	74.34	65.01	40.01
36	8	Food and Civil supplies	5.45	0.00	5.45	2.13	38.96	3.33	3.33	100.00	0.00
37	9	Forestry and Environment	2.15	0.00	2.15	0.53	24.76	1.62	1.62	99.99	0.00
38	10	Health and Family Welfare	27.79	23.75	51.54	36.87	71.54	14.67	9.90	67.52	4.76
39	11	Home	11.17	0.00	11.17	8.30	74.24	2.88	2.88	99.96	0.00
40	14	Water Resources	103.52	35.00	138.52	99.80	72.05	38.72	38.71	99.99	0.01
41	18	Power	95.08	131.98	227.06	225.46	99.29	1.60	1.58	98.58	0.02
42	20	Public Health Engineering	105.13	20.67	125.80	89.87	71.43	35.94	28.01	77.95	7.93
43	21	Roads and Bridges	254.16	64.99	319.15	190.46	59.68	128.69	75.46	58.64	53.23
44	22	Rural Development	283.89	488.45	772.33	648.80	84.00	123.54	123.54	100.00	0.00
45	24	Social Justice and Welfare	29.30	0.00	29.30	12.69	43.32	16.60	7.03	42.32	9.58
46	26	Tourism & Civil Aviation	237.52	189.00	426.52	210.91	49.45	215.61	215.58	99.99	0.03
47	27	Urban Development	127.95	165.58	293.53	238.42	81.23	55.10	6.10	11.07	49.00
48	28	Skill Development	15.69	0.00	15.69	1.00	6.34	14.70	14.70	100.00	0.00
Total - CAPITAL			1,566.21	1,441.83	3,008.04	2,208.48	73.42	799.56	608.79	76.14	190.77
GRAND TOTAL			7948.17	1622.00	9570.17	7620.73	79.63	1949.44	1296.08	66.48	653.37

Appendix - 3.7
Statement showing details of incomplete projects more than ten crores
(Reference: Paragraph 3.4.2)

(₹ in crore)

Sl. No.	Name of the project/ works(having estimated cost of ₹ 10 crore or more)	Target of Completion	Estimated cost of work	Progressive expenditure at the end of year 2022-23	Pending payments	Physical progress as on 31 March 2023 (in per cent)
A	Building and Housing					
1	Construction of Ethnic Cultural Centre, Buriakhop, West Sikkim (Phase-I)	2020	100.00	12.00	88.00	12
2	(i) Construction Of Gyan Mandir State Library Gangtok (Phase-I)	2021	199.96	83.08	116.88	44
3	(ii) Extra Depth & Extra Height of Pile (Gyan Mandir Project)	-	13.33	13.08	0.25	-
4	Construction Of Folk History Centre at Assam Lingzey, Gacharan (Phase-I)	2018	110.00	14.00	96.00	15
5	Underground Parking Space at Namchi (State Share) NESIDS = 1477.00 lakh and *State = 4052.79 lakh . Total amount = 5529.79 lakh. *(Tender premium + Revised cost of NESIDS work)	2022	55.30	80.11	-24.81	20
6	Construction of Yatri Newas at Krishna Pranami Mangaldham, Namphing, South Sikkim	2024	10.65	3.00	7.65	25
7	Conceptualising, Drawing, Design of 300 Bedded District Hospital at Namchi	2024	561.26	150.91	410.35	18
8	Construction of Nepali Sanskriti Bhawan at Jorethang South Sikkim	2024	27.36	5.75	21.61	7
9	Construction of Multi purpose Community Centre at Soreng	2024	16.54	3.74	12.81	13
10	Construction of Shakti Sithal at Mungrang (Allocation transferred from Culture Department w.e.f 22-23)	-	19.24	6.38	12.85	10
11	Construction of Mini Secretariat at LumseyGangtok	2026	295.00	25.00	270.00	-
12	Construction of District Administrative Centre at Pakyong	2026	134.29	10.00	124.29	-
13	Construction of District Administrative Centre at Soreng	2026	125.00	10.81	114.19	-
B	Tourism & Civil Aviation					
1	Construction of pilgrimage centre with 54 feet high statue of Nishani Kali Devi at Bundang Gadi, Central Pendam, East Sikkim	2020	63.83	12.1088	51.7212	15
2	Development of support facility for Sky walk at Bhaleydung	2020	326.65	221.83	104.82	68

Sl. No.	Name of the project/works(having estimated cost of ₹ 10 crore or more)	Target of Completion	Estimated cost of work	Progressive expenditure at the end of year 2022-23	Pending payments	Physical progress as on 31 March 2023 (in per cent)
3	Construction of Asta Chirinjivy Pilgrimage Tourist Centre at Nagi, Namthang	2020	83.4082	12.3938	71.0144	38
4	Construction of herbal medical and spiritual healing tourist complex at Nandugaon in South Sikkim	2024	51.432	16.7	34.732	45
5	Construction and beautification of Rolu Mandir in South Sikkim	2025	50.4965	1.3	49.1965	15
6	Design, supply, erection, implement, Testing and commission of	2024	146.07	87.2244	58.8456	60
7	Construction of Eco tourism pilgrimage (brindabhan dham) at dadhok in West Sikkim (Phase-1)	2024	243.63	114.995	128.635	55
8	Construction of Four patron saints of Sikkim (three lamas and one chogyal) at Yuksom	2023	37.6275	1850.41	19.1234	51
9	Development of Regional Kirat Rai linguistic and cultural research centre, Kirat Rai Mangkhim, Kirat Rai Manokamna at ParenGaon in Soreng District	2025	2263.00	300.00	1963.00	15
10	Development of Fambong heritage park at Sang	-	22.63	3	19.63	30
11	Development of tourist infrastructure for kailash mansarovar yatra in Sikkim(State Share)	-	69.9948	7	62.9948	80
C	Public Health Engineering					
1	Pollution Abatement scheme of River Ranichu (through rorochu) for zone III Gangtok, under NRCP	2023	94.66	68.57	26.09	90
2	Up-gradation & Rehabilitation of sewer network in zone I Gangtok for pollution abatement of river Rani Chu	2024	104.45	36.35	68.10	40
3	Pollution Abatement of River Teesta at Mangan Town Sikkim under NRCP	2025	91.94	6.75	85.19	5
4	Pollution Abatement of River Teesta at Chungthang Town Sikkim under NRCP	2024	31.09	0.75	30.34	2
5	Pollution Abatement of River Teesta at Rangit at Geyzing Town Sikkim under NRCP	2024	88.80	3.95	84.85	5
6	Augmentation of Gyalsing water supply scheme in West Sikkim	2025	60.05	20.58	39.47	51
	TOTAL		3255.01	2866.76	2220.16	

Appendix 4.1

Statement showing funds transferred directly to implementing agencies in the State under the Schemes/Programmes outside the State Budget during 2022-23

(Reference: Paragraph 4.2)

(₹ in crore)

Centrally Sponsored Scheme		
Government of India Scheme	Implementing Agency	Amount
Sambal (One Stop Centre Mahila Police Volunteer Women Helpline)	OSC South Sikkim	0.16
Jal Jeevan Mission (JJM)/National Rural Drinking Water Mission	SWSM Sikkim, Gangtok	188.92
Mission Vatsalya (Child Protection Services and Child Welfare Services)	State Child Protection Society	10.47
Incentivisation of Panchayat	Lungchokkamarey GPU	0.08
	LumGorSangtok GPU	0.05
	BarfokLingdong GPU	0.10
	LingchomTikjya GPU	0.08
	Simiklingzey GPU	0.05
	West District Zilla Panchayat	0.50
Rastriya Gokul Mission	Sikkim Livestock's Development Board	5.74
National Action Plan for Drug Demand Reduction	Sajeevani Rehab Society	0.19
Organic Value Chain Development for North East Region	Sikkim Organic Mission	15.42
National Programme for Dairy Development	North District Milk Producers Co-operative Union Ltd. Mangan, North Sikkim	0.06
	Sikkim Cooperative Milk Producers Union Ltd.	4.77
DBT Scheme of Government of India under Centrally Sponsored Scheme		
Mahatma Gandhi National Rural Guarantee Program	State Rural Employment Guarantee Agency	93.37
	Total	319.96
Central Sector Scheme		
Government of India Scheme	Implementing Agency	Amount
Aid to Voluntary Organisations Working for the Welfare of Scheduled Tribes	Muyal Liang Trust (MLT)	0.21
	Human Development Foundation of Sikkim, GRBA Road Chongey Tar, Gangtok, East Sikkim (HUMANSIKKIM)	0.26
Kala Sanskriti Vikas Yojana	Himalayan Heritage Research and Development Society	0.02
	Sikkim Mahila Kalyan Sangh	0.03
National AIDS and STD Control Programme	Sikkim State AIDS Control Society	9.21
National Service Scheme	Sikkim State NSS Cell	0.76
Khelo India	Khelo India SYDB Sports and Youth Affairs	8.46
Designing Innovative Solutions for Holistic Access to Justice in India	Sikkim State Commission for Women	0.10
Livestock Health and Disease Control	Sikkim Livestock's Development Board	0.13
Land Records Modernization Programme	Sikkim Geo-Tech Society	0.45
Management Support to Rural Development Programs and Strengthening of District Planning Process	State Institute of Rural Development, Sikkim	1.38
Schemes for differently Abled Persons	Unique Disability Identity	0.06
Blood Transfusion Services	Sikkim State AIDS Control Society	0.40
Supporting Community Radio Movement in India	Arithang Neel Gagan development Society	0.07
National Digital Health Mission	State Health Society Sikkim	0.19
Capacity Development CSO and NSSO	Director of Economics and Statistics, M & E, Sikkim	0.70
Total		22.43
	Grant Total	342.39

Appendix 4.2
Statement Showing Department-wise Outstanding Utilisation Certificates
up to 31 March 2023

(Reference: Paragraph 4.5.1)

Department	Year of Grant	No.	Amount in ₹
Agriculture	2002-2003	1	10,000
	2007-2008	3	2,57,000
Animal Husbandry and Veterinary Services	2008-2009	17	3,64,000
	2009-2010	5	2,18,000
	2018-2019	1	12,00,000
Co-operation	2014-2015	1	20,000
Culture	2015-2016	7	3,50,000
	2016-2017	32	59,75,000
	2017-2018	26	7,20,000
	2018-2019	5	20,30,000
	2019-2020	7	30,57,000
	2020-2021	3	9,99,000
	2021-2022	1	1,00,00,000
Ecclesiastical	2017-2018	25	16,47,63,951
	2018-2019	47	15,54,54,500
	2019-2020	3	28,73,500
	2020-2021	12	2,10,55,000
	2021-2022	40	18,35,62,000
Education	2004-2005	5	54,228
	2014-2015	2	5,50,000
Forest and Environment	2007-2008	2	8,50,000
	2008-2009	2	70,000
	2009-2010	1	25,000
Health and Family Welfare	2017-2018	2	12,00,000
	2018-2019	3	17,00,000
	2019-2020	1	20,00,000
	2020-2021	1	1,00,000
	2021-2022	5	39,96,000
Home	2018-2019	1	15,00,000
	2021-2022	1	81,89,250
Horticulture	2021-2022	2	1,00,00,000
Commerce and Industries	2002-2003	1	3,00,000
	2007-2008	2	22,69,555
	2008-2009	1	23,76,221
	2009-2010	6	21,25,000
Information and Public Relation	2002-2003	4	2,50,000
Information Technology	2007-2008	1	1,08,750
Labour	2007-2008	1	94,230
	2008-2009	3	2,33,685
	2009-2010	5	1,16,000
Motor Vehicles	2018-2019	4	3,27,300
	2019-2020	3	9,97,791
	2020-2021	7	13,82,080
	2021-2022	6	8,59,834
Power	2008-2009	8	1,60,00,000

Department	Year of Grant	No.	Amount in ₹
Rural Development	2004-2005	3	40,00,000
	2005-2006	4	60,00,000
	2006-2007	4	60,00,000
	2007-2008	16	1,67,60,000
	2008-2009	16	2,22,15,000
	2009-2010	15	1,61,70,600
Science and Technology	2002-2003	4	65,00,000
	2003-2004	3	70,00,000
	2008-2009	1	19,45,000
	2010-2011	1	1,71,590
	2011-2012	1	15,00,000
	2021-2022	1	2,50,000
Social Justice and Welfare	2004-2005	40	46,84,110
	2005-2006	27	37,99,835
	2006-2007	15	15,45,307
	2007-2008	69	2,44,91,792
	2008-2009	54	1,57,79,130
	2009-2010	41	2,15,76,223
	2010-2011	20	35,73,985
	2011-2012	25	1,04,06,849
	2012-2013	16	1,31,03,637
	2013-2014	15	40,57,430
	2014-2015	9	22,44,859
	2015-2016	2	20,31,703
	2017-2018	1	18,00,000
	2018-2019	1	50,00,000
	2020-2021	1	41,00,000
2021-2022	77	4,85,18,922	
Sports and Youth Affairs	2002-2003	39	22,03,809
	2003-2004	32	56,60,438
	2004-2005	7	5,00,000
	2005-2006	7	14,74,952
	2006-2007	2	4,50,000
	2008-2009	5	18,90,000
	2009-2010	10	13,81,000
	2011-2012	1	24,00,000
	2018-2019	2	12,50,000
	2019-2020	6	2,65,000
	2020-2021	2	12,42,200
	2021-2022	4	39,37,000
Tourism and Civil Aviation	2002-2003	4	9,04,000
	2003-2004	11	7,57,425
	2021-2022	7	6,66,00,000
Urban Development	2021-2022	1	10,00,000
Panchayat Raj Institutions	2010-2011	8	10,00,000
	2015-2016	1	33,00,000
Total		947	96,20,25,671

Appendix 4.3

Statement Showing Oldest Unadjusted AC bills for the Years upto 2022-23

(Reference: Paragraph 4.7)

Sl. No.	Name of the Department	Year Involved	Nos of Unadjusted AC Bills	Amount in ₹
1	Culture	2001-2002	1	1,7,0000
2	Finance	2001-2002	2	29,172
3	Health and Family Welfare	2001-2002	1	11,395
4	Home	2001-2002	5	4,27,053
5	Horticulture	2001-2002	18	5,56,748
6	Commerce and Industries	2001-2002	1	7,000
7	Information and Public Relation	2001-2002	1	8,018
8	Labour	2001-2002	6	77,313
10	Planning and Development	2001-2002	3	93,017
11	Police	2001-2002	1	2,021
12	Roads & Bridges	2001-2002	2	11,460
13	Science and Technology	2001-2002	2	30,663
14	Sports and Youth Affairs	2001-2002	8	2,50,327
15	Tourism and Civil Aviation	2001-2002	2	95,540
16	Public Service Commission	2001-2002	1	10,260
Total			54	17,79,987

Appendix 4.4
Statement Showing Department-wise Pendency of AC bills for the Years up to
2022-23

(Reference: Paragraph 4.7)

Department	Year	No.	Amount in ₹
Agriculture	2008-2009	1	4,78,000
	2010-2011	2	7,14,398
	2014-2015	1	6,455
	2016-2017	2	20,16,000
	2017-2018	5	83,550
	2018-2019	3	2,48,390
	2019-2020	8	54,82,194
	2020-2021	3	55,14,631
	2022-2023	6	4,29,833
Animal Husbandry and Veterinary Services	2004-2005	1	34,316
	2007-2008	1	3,00,000
	2012-2013	1	30,00,000
	2017-2018	1	3,40,920
	2019-2020	1	8,678
	2021-2022	5	97,052
	2022-2023	11	53,60,957
Buildings and Housing	2006-2007	1	9,241
	2007-2008	1	16,250
	2009-2010	1	6,000
	2011-2012	3	40,421
	2012-2013	3	42,714
	2013-2014	1	23,044
	2015-2016	1	7,391
	2016-2017	3	74,611
	2017-2018	1	21,049
	2018-2019	2	39,964
	2019-2020	2	31,488
	2022-2023	8	2,21,850
	Co-operation	2014-2015	1	4,682
2017-2018		2	9,09,400
2020-2021		1	5,97,300
2022-2023		2	52,934
Culture	2001-2002	1	1,70,000
	2016-2017	1	9,00,000
	2017-2018	3	45,196
	2019-2020	3	1,16,840
	2021-2022	1	38,232
	2022-2023	2	6,50,000
Ecclesiastical	2018-2019	1	2,301
	2019-2020	2	2,30,000
	2022-2023	3	95,176
Education	2003-2004	1	15,674
	2005-2006	1	13,272
	2010-2011	2	73,860
	2011-2012	3	3,02,604
	2012-2013	4	61,644
	2013-2014	2	13,658
	2014-2015	3	1,64,665

Department	Year	No.	Amount in ₹
Education	2016-2017	2	35,361
	2017-2018	2	14,239
	2018-2019	1	6,32,425
	2019-2020	1	22,349
	2020-2021	5	4,90,940
	2021-2022	2	36,45,080
	2022-2023	5	2,65,96,620
Election	2013-2014	1	60,000
	2015-2016	1	8,15,000
	2016-2017	4	14,48,000
	2017-2018	2	5,46,475
	2018-2019	8	29,79,893
	2019-2020	3	4,52,192
	2020-2021	1	7,163
	2021-2022	2	5,27,500
	2022-2023	1	1,29,705
Excise	2021-2022	1	39,000
	2022-2023	7	4,13,843
Finance	2001-2002	2	29,172
	2002-2003	7	1,57,713
	2003-2004	8	1,93,143
	2004-2005	8	3,07,184
	2005-2006	2	28,422
	2006-2007	2	22,110
	2007-2008	7	72,697
	2008-2009	7	4,06,095
	2009-2010	2	35,000
	2010-2011	2	56,000
	2011-2012	4	28,000
	2013-2014	1	10,000
	2015-2016	2	58,042
	2016-2017	3	72,825
	2017-2018	9	3,38,368
	2018-2019	5	1,86,375
	2019-2020	3	1,06,715
	2020-2021	4	96,143
	2021-2022	1	16,536
	2022-2023	12	90,74,766
Food and Civil Supplies	2017-2018	1	12,87,380
	2021-2022	6	87,669
	2022-2023	7	1,68,483
Forest and Environment	2014-2015	1	7,802
	2015-2016	1	14,582
	2016-2017	1	8,655
	2017-2018	3	19,680
	2018-2019	3	1,70,256
	2019-2020	2	29,231
	2020-2021	3	51,693
	2022-2023	6	2,73,953

Department	Year	No.	Amount in ₹
Health and Family Welfare	2001-2002	1	11,395
	2002-2003	1	59,272
	2004-2005	9	90,717
	2005-2006	1	17,668
	2007-2008	2	1,35,800
	2010-2011	7	3,32,825
	2011-2012	2	36,512
	2012-2013	30	6,05,847
	2013-2014	16	6,07,021
	2014-2015	2	1,32,294
	2015-2016	5	6,80,000
	2016-2017	2	8,76,000
	2017-2018	1	1,10,06,750
	2018-2019	8	67,52,640
	2019-2020	1	6,09,000
	2020-2021	2	2,96,400
	2021-2022	1	4,01,602
	2022-2023	4	10,50,000
Home	2001-2002	5	4,27,053
	2002-2003	13	2,27,859
	2003-2004	24	6,01,264
	2004-2005	24	86,14,268
	2005-2006	21	7,60,244
	2006-2007	44	36,92,232
	2007-2008	38	29,64,021
	2008-2009	23	46,18,845
	2009-2010	24	4,48,734
	2010-2011	5	2,09,272
	2011-2012	16	5,46,374
	2012-2013	4	2,33,652
	2013-2014	9	7,24,391
	2014-2015	2	73,760
	2015-2016	6	12,89,479
	2016-2017	2	37,673
	2017-2018	8	24,48,577
	2018-2019	3	1,70,600
	2019-2020	4	72,503
	2020-2021	3	1,62,599
2021-2022	4	1,81,268	
2022-2023	7	8,30,583	
Horticulture	2001-2002	18	5,56,748
	2002-2003	45	99,26,827
	2003-2004	45	67,22,030
	2014-2015	1	3,21,21,000
	2017-2018	2	38,298
	2018-2019	5	92,887
	2019-2020	6	1,49,995
	2021-2022	1	23,850
	2022-2023	2	1,33,751

Department	Year	No.	Amount in ₹
Commerce and Industries	2001-2002	1	7,000
	2003-2004	2	49,449
	2011-2012	1	5,300
Information and Public Relation	2001-2002	1	8,018
	2002-2003	2	28,700
	2003-2004	6	12,38,702
	2005-2006	1	13,650
	2018-2019	2	21,200
	2019-2020	2	27,136
	2020-2021	2	80,13,568
	2021-2022	3	2,14,909
	2022-2023	10	80,12,390
	Information Technology	2002-2003	1	7,445
2004-2005		3	20,707
2006-2007		3	45,907
2007-2008		1	16,250
2008-2009		1	21,240
2009-2010		2	7,93,463
2011-2012		2	29,266
2012-2013		2	11,17,081
2013-2014		3	5,00,384
2019-2020		2	1,30,158
2020-2021		1	12,22,197
2021-2022		1	16,536
Water Resources		2007-2008	1	13,542
	2013-2014	1	17,882
	2015-2016	1	13,000
	2016-2017	1	2,370
	2017-2018	1	39,000
	2018-2019	1	14,581
	2019-2020	1	9,700
	2020-2021	1	17,930
	2021-2022	1	19,447
	2022-2023	2	27,730
Judiciary	2004-2005	2	36,145
	2005-2006	3	74,715
	2006-2007	8	5,77,177
	2007-2008	2	69,219
	2008-2009	6	5,45,495
	2009-2010	2	28,948
	2010-2011	4	59,861
	2011-2012	1	11,861
	2012-2013	2	24,773
	2013-2014	5	89,325
	2014-2015	1	26,900
	2016-2017	4	7,11,495
	2019-2020	3	2,88,540
	2020-2021	1	17,460
	2021-2022	4	2,29,305
2022-2023	10	5,38,495	

Department	Year	No.	Amount in ₹
Labour	2001-2002	6	77,313
	2002-2003	11	9,03,709
	2003-2004	10	1,37,333
	2009-2010	2	93,387
	2010-2011	1	12,000
	2011-2012	3	70,686
	2013-2014	3	39,500
	2015-2016	1	13,298
	2019-2020	1	10,783
	2020-2021	1	57,682
Land Revenue and Disaster Management	2002-2003	1	54,669
	2013-2014	3	45,664
	2014-2015	4	93,730
	2015-2016	4	57,825
	2016-2017	8	1,15,395
	2017-2018	5	1,27,006
	2018-2019	13	2,20,824
	2019-2020	14	2,21,478
	2020-2021	12	2,51,433
	2021-2022	8	1,27,233
2022-2023	21	5,08,144	
Law	2004-2005	1	8,061
	2005-2006	1	5,000
	2009-2010	1	9,870
	2010-2011	1	5,000
	2014-2015	2	70,503
	2022-2023	2	1,20,000
Legislature	2022-2023	4	1,40,41,634
Mines and Geology	2022-2023	2	4,25,062
Motor Vehicles	2017-2018	1	10,155
	2018-2019	1	10,188
	2019-2020	4	4,29,660
	2020-2021	3	7,81,904
	2021-2022	2	35,587
	2022-2023	4	84,393
Parliamentary Affairs	2004-2005	1	13,942
	2005-2006	1	9,450
	2006-2007	1	1,845
	2007-2008	1	13,875
	2010-2011	1	14,720
	2012-2013	1	14,826
	2014-2015	1	59,163
	2017-2018	1	9,012
	2018-2019	2	22,116
	2022-2023	1	50,000
Department of Personnel	2004-2005	9	1,20,481
	2005-2006	9	3,50,866
	2006-2007	9	1,65,65,573
	2007-2008	6	11,26,602
	2008-2009	3	34,000
	2009-2010	12	59,14,007

Department	Year	No.	Amount in ₹
Department of Personnel	2010-2011	2	36,942
	2011-2012	3	34,451
	2012-2013	5	3,44,561
	2013-2014	2	30,76,707
	2015-2016	1	10,000
	2016-2017	1	15,000
Planning and Development	2001-2002	3	93,017
	2002-2003	5	1,39,764
	2003-2004	6	2,38,181
	2004-2005	7	1,58,453
	2005-2006	7	34,13,075
	2006-2007	7	14,72,810
	2007-2008	4	4,79,123
	2008-2009	4	61,240
	2009-2010	7	32,67,212
	2010-2011	4	6,51,828
	2011-2012	2	11,7542
	2012-2013	2	5,08,400
	2013-2014	3	13,568
	2014-2015	5	13,200
	2015-2016	5	1,26,63,130
	2016-2017	1	5,000
	2017-2018	3	20,850
	2018-2019	2	73,630
	2019-2020	1	18,467
	2020-2021	1	26,317
	2021-2022	4	1,45,631
	2022-2023	6	2,92,675
Police	2001-2002	1	2,021
	2002-2003	2	45,146
	2003-2004	9	10,03,749
	2004-2005	1	0
	2008-2009	2	61,487
	2009-2010	4	48,494
	2010-2011	5	20,771
	2011-2012	4	49,037
	2012-2013	11	4,21,765
	2013-2014	3	9,395
	2014-2015	3	95,196
	2015-2016	8	2,07,359
	2016-2017	15	3,13,918
	2017-2018	9	83,157
	2018-2019	20	2,89,729
	2019-2020	24	4,82,797
	2020-2021	13	2,52,405
	2021-2022	21	3,53,669
	2022-2023	57	4,09,73,113
	Power	2016-2017	2	4,86,125
2018-2019		1	6,00,000
2021-2022		1	3,76,700
2022-2023		3	8,59,250

Department	Year	No.	Amount in ₹
Printing and Stationary	2019-2020	1	3,979
	2021-2022	2	8,739
	2022-2023	1	15,800
Public Health Engineering	2004-2005	14	13,97,325
	2005-2006	2	25,448
	2006-2007	5	61,678
	2007-2008	2	27,084
	2008-2009	4	2,41,341
	2009-2010	3	36,067
	2013-2014	2	30,550
	2015-2016	1	16,748
	2016-2017	9	1,52,136
	2017-2018	8	1,67,398
	2018-2019	5	1,34,814
	2019-2020	2	51,968
	2020-2021	2	42,368
	2022-2023	3	2,50,000
	Roads & Bridges	2001-2002	2	11,460
2002-2003		6	3,63,180
2003-2004		7	6,27,549
2005-2006		2	15,378
2006-2007		1	7,700
2007-2008		2	24,590
2008-2009		2	22,173
2009-2010		1	10,500
2010-2011		1	12,352
2012-2013		2	33,597
2021-2022		2	9,16,686
2022-2023		5	1,89,131
Rural Development		2002-2003	1	10,145
	2003-2004	3	25,287
	2005-2006	4	48,215
	2006-2007	2	18,867
	2007-2008	19	4,77,898
	2008-2009	13	1,61,223
	2009-2010	11	1,46,764
	2010-2011	7	1,19,788
	2011-2012	6	1,14,353
	2012-2013	7	1,53,940
	2013-2014	7	1,23,923
	2014-2015	4	68,259
	2015-2016	3	74,220
	2016-2017	10	2,14,210
	2017-2018	9	1,06,579
	2018-2019	12	2,15,596
	2019-2020	4	62,903
	2020-2021	5	1,04,671
	2021-2022	8	1,39,293
2022-2023	32	15,82,721	

Department	Year	No.	Amount in ₹
Science and Technology	2001-2002	2	30,663
	2002-2003	9	3,70,351
	2003-2004	16	1,66,456
	2004-2005	4	47,032
	2005-2006	2	89,500
	2006-2007	1	22,000
	2021-2022	2	36,586
	2022-2023	5	1,16,394
Transport	2002-2003	2	2,560
	2003-2004	1	2,628
Social Justice and Welfare	2004-2005	18	12,39,770
	2005-2006	11	5,43,063
	2006-2007	6	95,646
	2007-2008	5	2,53,701
	2008-2009	14	16,97,408
	2009-2010	12	75,54,726
	2010-2011	3	47,728
	2011-2012	10	2,01,878
	2012-2013	6	63,172
	2013-2014	7	15,61,963
	2014-2015	12	17,23,988
	2015-2016	8	2,47,718
	2016-2017	9	66,14,949
	2017-2018	7	74,35,074
	2018-2019	17	1,00,04,997
	2019-2020	8	9,52,698
	2020-2021	12	39,19,194
	2021-2022	10	94,19,957
	2022-2023	7	2,56,164
	Sports and Youth Affairs	2001-2002	8	2,50,327
2002-2003		19	3,33,365
2003-2004		41	14,92,858
2004-2005		1	1,97,500
2005-2006		2	18,530
2006-2007		1	1,24,562
2008-2009		4	32,864
2009-2010		3	1,29,124
2010-2011		2	3,23,115
2011-2012		4	54,30,329
2012-2013		1	1,40,314
2014-2015		1	1,00,000
2016-2017		3	48,77,635
2017-2018		3	6,54,125
2018-2019		6	14,75,075
2019-2020		4	47,16,461
2020-2021		1	51,93,205
2021-2022		1	22,892
2022-2023		4	52,49,240

Department	Year	No.	Amount in ₹
Tourism and Civil Aviation	2001-2002	2	95,540
	2003-2004	4	1,37,176
	2004-2005	11	7,60,958
	2005-2006	17	46,79,910
	2006-2007	5	8,07,402
	2007-2008	4	13,98,363
	2008-2009	4	2,93,995
	2009-2010	7	13,62,675
	2010-2011	5	7,82,205
	2011-2012	2	5,05,848
	2012-2013	5	1,51,25,756
	2018-2019	3	2,01,488
	2019-2020	6	97,287
	2020-2021	3	50,496
2021-2022	5	97,511	
2022-2023	9	1,56,13,560	
Urban Development	2002-2003	1	12,500
	2003-2004	2	21,915
	2004-2005	4	49,440
	2005-2006	1	9,241
	2006-2007	3	97,549
	2008-2009	1	12,180
	2010-2011	2	47,584
	2012-2013	4	66,583
	2013-2014	3	62,625
	2014-2015	2	22,314
	2015-2016	1	98,014
	2020-2021	1	14,175
	2022-2023	1	13,728
Vigilance	2016-2017	1	3,800
	2020-2021	1	7,87,066
Panchayat Raj Institutions	2012-2013	2	32,500
	2015-2016	3	48,338
	2016-2017	7	90,324
	2017-2018	2	49,091
	2018-2019	1	16,748
	2019-2020	9	3,53,286
	2020-2021	2	40,872
	2021-2022	2	27,942
2022-2023	7	3,06,36,982	
Governor	2018-2019	1	50,000
Public Service Commission	2001-2002	1	10,260
	2002-2003	2	35,372
	2003-2004	3	17,506
	2004-2005	1	7,088
	2007-2008	1	10,000
	2016-2017	2	1,84,724
	2018-2019	2	49,852
	2019-2020	12	40,55,263
	2020-2021	8	32,58,900
	2021-2022	3	16,97,930
	2022-2023	14	86,96,372
Skill Development	2016-2017	1	17,448
	2020-2021	6	95,07,354
	2022-2023	6	3,84,188
Total		2,286	52,42,21,189

Appendix 4.5
Arrears of accounts of bodies or authorities
(Reference: Paragraph 4.13)

SI No	Name of SAB	Accounts pending since	No of accounts pending upto financial year 2022-23
1	SISCO Bank	2021-22 to 2022-23	2
2	SIMFED	2015-16 to 2022-23	8
3	Sikkim Milk Union	2022-23	1
4	Denzong Agricultural Co-operative Society	2013-14 to 2022-23	10
5	Nayuma Women Co-operative Society	2013-14 to 2022-23	10
6	Sikkim Building & Other Construction Workers Welfare Board	2017-18 to 2022-23	6
7	State Legal Services Authority	2020-21 to 2022-23	3
8	Sikkim State Electricity Regulatory Commission	2021-22 to 2022-23	2
9	Sikkim Backward Commission	2018-19 to 2022-23	5
10	Sikkim Women Commission	2021-22 to 2022-23	2
11	Sikkim Biodiversity Board	2021-22 to 2022-23	2
12	State Commission for Protection of Child Rights	2021-22	1
13	CAMPA	2014-15 to 2022-23	9
14	Sikkim Human Right Commission	2018-19 to 2022-23	5
15	Sikkim Khadi and Village Industries Board	2007-08 to 2022-23	16
16	Sikkim Housing Development Board	2019-20 to 2022-23	4
		Total	86

Appendix 4.6

Statement showing names of Autonomous Bodies and Authorities, the Accounts of which had not been received under Section 14 (1) and 15 of C&AG DPC Act, 1971

(Reference: Paragraph 4.14)

Sl. No	Name of the Body/Authorities	Section under which audited	Year for which accounts are pending	Number of accounts pending
1	Sikkim Organic Mission	14	2021-22 & 2022-23	2
2	Sikkim State Organic Certification Agency	14	2021-22 & 2022-23	2
3	Mission Organic Value Chain Development for NE Region	14	2021-22 & 2022-23	2
4	Sikkim Livestock Development Board	14	-	0
5	Namgyal Institute of Tibetology	14	-	0
6	State Pollution Control Board	14	2020-21 to 2022-23	3
7	State Medicinal Plant Board	14	-	0
8	National Health Mission	14	2021-22 & 2022-23	2
9	National AIDS Control Society	14	-	0
10	Sikkim Illness Assistance Fund Association	14	-	0
11	Rajya Sainik Board	14	-	0
12	Small Farmers' Agri Business Consortium	14	2020-21 to 2022-23	3
13	Employees State Insurance Corporation	14	2021-22 & 2022-23	2
14	Sikkim Renewal Energy Development Agency	14	-	0
15	Sikkim Institute of Rural Development	14	-	0
16	Sikkim Rural Development Agency	14	2021-22 & 2022-23	2
17	State Council of Science and Technology	14	-	0
18	Institute of Hotel Management	14	-	0
19	Indian Himalayan Centre for Adventure and Eco-tourism	14	-	0
20	Sikkim Urban Development Agency	14	-	0
21	State Institute of Capacity Building	14	2021-22 & 2022-23	2
22	Sikkim Rural Livelihood Mission	14	2021-22 & 2022-23	2
23	Japan International Cooperation Agency	14	-	0
	Total			22

Appendix-5.1
List of State Public Sector Enterprises
(Referred to in paragraph 5.3)

Sl. No.	State Public Sector Enterprises	Remarks
Power Sector SPSEs		
1.	Sikkim Power Investment Corporation Limited	Working
2.	Sikkim Power Development Corporation	Working
3.	Sikkim Urja Limited <i>(previously known as 'Teesta Urja Limited)</i>	Working
4.	Sikkim Power Transmission Limited <i>(previously known as 'Teesta valley Power Transmission Limited)</i>	Working
Agriculture and Allied SPSEs		
5.	Sikkim Hatcheries Limited	Working
6.	Sikkim Poultry Development Corporation	Working
7.	Sikkim Livestock Processing and Development Corporation	Working
8.	Government Fruit Preservation Factory	Working
9.	Temi Tea	Working
Other Sector		
10.	Sikkim Industrial Development and Investment Corporation	Working
11.	SC, ST & OBC Development Corporation	Working
12.	State Bank of Sikkim	Working
13.	State Trading Corporation of Sikkim	Working
14.	Sikkim Tourism Development Corporation	Working
15.	Sikkim Handloom and Handicraft Development Corporation	Working
16.	Namchi Smart City Limited	Working
17.	Gangtok Smart City Development Limited	Working

Appendix-5.2

Summarised financial position and working results of State Public Sector Enterprises (Government Companies and Statutory Corporations) as per their latest finalised accounts as on 30 September 2023

(Referred to in paragraph 5.3 and 5.7.3)

Sl No	Name of SPSE	Period of accounts	Paid up capital	Loan outstanding at the end of the year	Net profit/ loss before interest and taxes	Net profit (+)/ loss (-)	Turnover	Net worth	Capital Employed	Accumulated Profit (+)/ loss (-)	Return on Capital Employed (per cent)	Interest	Tax	
														Power Sector SPSEs
A														
1	Sikkim Urja Limited	2022-23	3205.39	7725.27	2040.83	1270.19	3108.53	3207.60	10932.87	2.21	18.67	872.50	-101.86	
2	Sikkim Power Transmission Limited	2022-23	388.45	684.56	149.37	63.28	251.21	519.75	1204.31	131.30	12.40	63.25	22.84	
3	Sikkim Power Investment Corporation Limited	2020-21	0.01	3229.13	153.65	-210.69	204.60	-1210.97	2018.16	-1210.98	7.61	364.34	0	
4	Sikkim Power Development Corporation Limited	2020-21	74.84	42.56	7.18	3.76	15.07	-32.80	9.76	-107.64	73.57	3.42	0	
	Total A		3668.69	11681.52	2351.03	1126.54	3579.41	2483.58	14165.10	-1185.11	16.60	1303.51	-79.02	
B	Agriculture and Allied SPSEs													
5	Sikkim Poultry Development Corporation Limited	2017-18	0.00	0.00	-0.15	-0.15	0.00	-1.72	1.72	-1.72	Not workable	0	0	
6	Sikkim Hatcheries Limited	2017-18	0.46	0.00	-0.14	-0.14	0.06	-2.25	-2.25	-2.71	Not workable	0	0	
7	Sikkim Livestock Processing and Development Corporation	2013-14	0.69	0	-0.02	-0.02	0.06	-0.35	-0.35	-1.04	Not workable	0	0	
8	Government fruit Preservation factory	2018-19	0.00	0.00	0.62	0.62	5.19	0.81	0.81	0.81	76.54	0	0	

State Finances Audit Report for the year ended 31 March 2023

SI No	Name of SPSE	Period of accounts	Paid up capital	Loan outstanding at the end of the year	Net profit/ loss before interest and taxes	Net profit (+)/ loss (-)	Turnover	Net worth	Capital Employed	Accumulated Profit (+)/ loss (-)	Return on Capital Employed (per cent)	Interest	Tax
9	Temi Tea	2017-18	0.00	0.00	7.11	7.11 ¹	7.19	Nil	Nil	Nil	Not workable	0	0
	Total B		1.15	0.00	7.42	7.42	12.50	-3.51	-3.51	-4.66	Not workable	0	0
C	Other SPSEs												
10	Schedule Caste, Schedule Tribe and Other Backward Classes Development Corporation Limited	2015-16	18.31	20.10	0.49	-0.24	1.87	2.91	23.01	-15.40	2.13	0.73	0
11	Sikkim Industrial Development and Investment Corporation Limited	2022-23	17.14	1062.64	0.58	0.41	4.82	43.97	1106.61	24.25	0.05	0	0.17
12	Gangtok Smart City Development Limited	2021-22	0.00	0.00	-1.21	-1.21	0.00	-2.23	-2.23	-2.23	Not workable	0	0
13	Namchi Smart City Limited	2020-21	2.05	0.00	0.04	0.04	0.00	1.76	1.76	-0.29	2.27	0	0
14	Sikkim Tourism Corporation	2016-17	6.46	0.00	0.08	0.06	2.53	4.77	4.77	-1.69	1.68	0	0.02
15	Sikkim Handloom and Handicraft Development Corporation Limited	2014-15	0.92	0	0.29	0.29	1.33	1.01	1.01	0.09	28.71	0	0

¹ After taking into account the Government Grants of ₹ 10.94 crore received from the State Government (₹ 9.79 crore) and Government of India (₹ 1.14 crore).

SI No	Name of SPSE	Period of accounts	Paid up capital	Loan outstanding at the end of the year	Net profit/loss before interest and taxes	Net profit (+)/ loss (-)	Turnover	Net worth	Capital Employed	Accumulated Profit (+)/ loss (-)	Return on Capital Employed (per cent)	Interest	Tax
16	State Bank of Sikkim	2021-22	0.53	45.65	50.42	37.04	227.03	27.54	73.19	27.01	68.89	5.86	7.52
17	State Trading Corporation of Sikkim	2021-22	1.61	247.82	1.85	1.33	225.33	13.08	260.90	8.94	0.71	0.02	0.50
	Total C		47.02	1376.21	52.54	37.72	462.91	92.81	1469.02	40.68	3.58	6.61	8.21
	Grand Total (A+B+C)		3716.86	13057.73	2410.99	1171.68	4054.82	2572.88²	15630.61	-1149.09	15.42	1310.12	-70.81

NB:

- Earnings before Interest and Tax (EBIT)** has been derived by adding back the Interest and Tax Expenses to the 'Net Profit/Loss for the year' as reported in the Profit and Loss Account.
- Net worth** means the sum total of the paid-up share capital and free reserves and surplus less accumulated loss and deferred revenue expenditure. Free reserves mean all reserves created out of profits but do not include reserves created out of revaluation of assets and write back of depreciation provision.
- Capital Employed** represents Shareholders' Fund *plus* Long Term Borrowings where, Shareholders Fund represents 'Paid up Share Capital *plus* Free Reserves and Surplus *minus* Accumulated Loss *minus* Deferred Revenue Expenditure.
- Return on Capital Employed** has been depicted the EBIT as a percentage of the Capital Employed.
- The **paid up capital** of SPSEs at serial no. C12 was negligible (₹ 70.00 only) while in case of other three SPSEs (serial no. B5, B8 and B9), there was no paid up equity capital. Hence, the paid up capital in respect of said four SPSEs has been taken as 'zero'.

² Net Worth after taking into account the Free Reserves of ₹ 5.11 crore in respect of Sikkim Industrial Development and Investment Corporation Limited (₹ 2.58 crore) and State Trading Corporation of Sikkim (₹ 2.53 crore).

Appendix 5.3
Statement showing Rate of Real Return on Government Investment
(Referred to in paragraph 5.7.3)

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	Interest free Loan						Total
a	b	c	d	e	f = c + d + e	h	i = g*(1+h/100)	j = g*h/100	k
Prior to 2002	-	17.29	0	2.03	19.32	4.04	20.1	0.78	-
2002-03	20.10	3.85	0	0	3.85	11.47	26.70	2.75	-3.26
2003-04	26.70	5.84	0	0	5.84	10.33	35.90	3.36	-22.49
2004-05	35.90	1.17	0	0	1.17	9.78	40.69	3.63	-3.05
2005-06	40.69	4.82	0	0	4.82	9.45	49.81	4.30	-3.05
2006-07	49.81	0.30	0	0	0.3	9.25	54.75	4.64	-4.05
2007-08	54.75	0.00	0	0	0	8.92	59.63	4.88	-3.41
2008-09	59.63	3.05	1.21	0	4.26	8.6	69.39	5.49	-2.69
2009-10	69.39	2.10	2.25	0	4.35	8.28	79.84	6.11	-2.17
2010-11	79.84	0.96	1.79	0	2.75	7.92	89.14	6.54	-11.59
2011-12	89.14	0.00	0	0	0	7.74	96.03	6.90	-7.03
2012-13	96.03	0.00	0	0	0	7.4	103.14	7.11	-15
2013-14	103.14	0.00	0.18	0	0.18	7.74	111.32	8.00	-17.1
2014-15	111.32	0.00	0.16	0	0.16	7.95	120.34	8.86	-27.76
2015-16	120.34	0.00	0.18	0	0.18	8.1	130.28	9.76	-80.12
2016-17	130.28	0.00	0.11	0	0.11	8.22	141.11	10.72	-335.17
2017-18	141.11	0.00	11.6	0	11.6	8.22	165.26	12.55	-319.01
2018-19	165.26	6.03	10.79	0	16.82	7.35	195.46	13.38	-254.35
2019-20	197.15	2.50	6.5	0	9	7.42	221.45	15.30	-184.69
2020-21	223.05	0.92	8	0	8.92	6.66	247.42	15.45	-176.38
2021-22	250.46	0.50	8.5	0	9	6.38	276.01	16.55	-177.03
2022-23	279.83	6.30	66.35	24.99	97.64	6.1	400.50	23.03	-161.79
Total	1393.44	55.63	117.62	27.02	200.27				

Year	Investment by the State Government as per total of the column H above			Return on State Government investment on the basis of historical value			Present value of State Government investment at the end of 2022-23			Real return on State Government investment considering the present value of investments		
	A	B	C	D	E	F	G	H	I	J	K	L
2022-23	-161.79	200.27	-80.79	395.93								-40.86

Appendix-5.4
Information regarding accounts in arrear of State Public Sector Enterprises
(Referred to in paragraph 5.11.2)

Sr. No.	Name of the SPSE	Year for which Accounts are in arrear	No. of accounts in arrear	Status of the SPSE
	Government companies			
1	Sikkim Power Investment Corporation Limited	2022-23	1	Working
2	Sikkim Power Development Corporation Limited	2021-22 & 2022-23	2	Working
3	Sikkim Hatcheries Limited	2018-19 to 2022-23	5	Working
4	Sikkim Poultry Development Corporation Limited	2018-19 to 2022-23	5	Working
5	Sikkim Livestock Processing and Development Corporation Limited	2014-15 to 2022-23	9	Working
6	SC, ST & OBC Development Corporation Limited	2016-17 to 2022-23	7	Working
7	Sikkim Tourism Development Corporation Limited	2017-18 to 2022-23	6	Working
8	Sikkim Handloom and Handicraft Development Corporation Limited	2015-16 to 2022-23	8	Working
9	Namchi Smart City Limited	2021-22 & 2022-23	2	Working
10	Gangtok Smart City Development Limited	2022-23	1	Working
	Total		47	
	Statutory Corporations			
11	Government Fruit Preservation Factory	2019-20 to 2022-23	4	Working
12	Tem Tea	2017-18 to 2022-23	5	Working
13	State Bank of Sikkim	2022-23	1	Working
14	State Trading Corporation of Sikkim	2022-23	1	Working
	Total		11	