

APPENDIX – I

Part A

Structure and Form of Government accounts

(Ref: Paragraph 1.1; Page 1)

State Government Funds and the Public Account

Part-I: Consolidated Fund	Part-II: Contingency Fund	Par-III: Public Account
<p>All revenues received by the State Government, all loans raised by issue of treasury bills, internal and external loans and all moneys received by the Government in repayment of loans shall form one consolidated fund titled “Consolidated Fund of State” established under Article 266(1) of the Constitution of India.</p>	<p>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 and unforeseen expenditure pending authorisation by Legislature. Approval of the Legislature for such expenditure and for withdrawal of an equivalent amount from the Consolidated Fund is subsequently obtained, whereupon the advances from the Contingency Fund are recouped to the Fund.</p>	<p>Besides the normal receipts and expenditure of Government which related to the Consolidated Fund, certain other transactions enter Government Accounts, in respect of which Government acts more as a banker. Transactions relating to provident funds, small savings, other deposits etc. are a few examples. The public moneys thus received are kept in the Public Account set up under Article 266(2) of the Constitution and the related disbursements are made from it.</p>

APPENDIX – I

Part B

LAYOUT OF FINANCE ACCOUNTS

(Ref: Paragraph 1.1; Page 1)

Layout of Finance Accounts

Statement No. 1 presents the summary of transactions of the State Government- receipts and expenditure, revenue and capital, public debt receipts and disbursements etc. in the Consolidated Fund, Contingency Fund and Public Account of the State.

Statement No. 2 contains the summarised statement of capital outlay showing progressive expenditure to the end of current year.

Statement No. 3 gives financial results of irrigation works, their revenue receipts, working expenses and maintenance charges, capital outlay, net profit or loss etc.

Statement No. 4 indicates the summary of debt position of the State, which includes internal debt, borrowings from Government of India, other obligations and servicing of debt.

Statement No. 5 gives the summary of loans and advances given by the State Government during the year, repayments made, recoveries in arrears etc.

Statement No. 6 gives the summary of guarantees given by the Government for repayment of loans etc. raised by the statutory corporations, local bodies and other institutions.

Statement No. 7 gives the summary of cash balances and investments made out of such balances.

Statement No. 8 depicts the summary of balances under Consolidated Fund, Contingency Fund and Public Account as on 31 March 2006..

Statement No. 9 shows the revenue and expenditure under different heads for the current year as a percentage of total revenue/expenditure.

Statement No. 10 indicates the distribution between the charged and voted expenditure incurred during the year.

Statement No. 11 indicates the detailed account of revenue receipts by minor heads.

Statement No. 12 provides accounts of revenue expenditure by minor heads under non-plan, State plan and capital expenditure major head wise.

Statement No. 13 depicts the detailed capital expenditure incurred during and to the end of the current year.

Statement No. 14 shows the details of investment of the State Government in statutory corporations, Government companies, other joint stock companies, cooperative banks and societies etc. up to the end of the current year.

Statement No. 15 depicts the capital and other expenditure to the end of the current year and the principal sources from which the funds were provided for that expenditure.

Statement No. 16 gives the detailed account of receipts, disbursements and balance under heads of account relating to debt, Contingency Fund and Public Account.

Statement No. 17 presents the detailed account of debt and other interest bearing obligations of the Government.

Statement No. 18 provides the detailed account of loans and advances given by the Government of Sikkim, the amount of loans repaid during the year, the balances at the end of the year and the amount of interest received during the year.

Statement No. 19 gives the details of balances of earmarked funds.

APPENDIX – I

Part C

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

(Ref: Paragraph 1.3; Page 4)

Terms	Basis for calculation
Buoyancy of a parameter	$\frac{\text{Rate of Growth of the parameter}}{\text{GSDP Growth}}$
Buoyancy of a parameter (X) with respect to another parameter (Y)	$\frac{\text{Rate of Growth of the parameter (X)}}{\text{Rate of Growth of the parameter (Y)}}$
Rate of Growth (ROG)	$[(\text{Current year Amount}/\text{Previous year Amount})-1] * 100$
Trend/ Average	Trend of growth over a period of 5 years [LOGEST (Amount of 1998-99: Amount of 2003-04)-1] *100
Share shift/Shift rate of a parameter	Trend of percentage shares, over a period of 5 years, of the parameter in Revenue or Expenditure as the case may be
Development Expenditure	Social Services + Economic Services
Weighted Interest Rate (Average interest paid by the State)	$\text{Interest Payment} / [(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities})/2] * 100$
Interest spread	GSDP growth – Weighted Interest Rates
Interest received as <i>per cent</i> to Loans Advanced	$\text{Interest Received} / [(\text{Opening balance} + \text{Closing balance of Loans and Advances})/2] * 100$
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 Receipt <u>minus</u> Plan grants and Non-Plan Revenue Expenditure excluding debits under 2048-Appropriation for Reduction or Avoidance of Debt.

APPENDIX – II
(Ref: Paragraph 1.3; Page 3)

**SUMMARISED FINANCIAL POSITION OF THE GOVERNMENT OF SIKKIM
AS ON 31 MARCH 2006**

(Rupees in crore)

As on 31.03.2005		Liabilities		As on 31.03.2006
467.49		Internal Debt		569.21
	331.68	Market Loans bearing interest	420.03	
	62.02	Loans from LIC	68.91	
	73.79	Loans from other institutions	80.27	
316.74		Loans and Advances from Central Government-		327.68
	5.49	Pre 1984-85 Loans	4.94	
	71.96	Non-Plan Loans	88.99	
	224.25	Loans for State Plan Schemes	216.62	
	11.84	Loans for Central and Centrally Sponsored Plan Schemes	13.63	
	3.20	Loans for special schemes	3.50	
	---	Ways and Means Advances	--	
511.71				486.96
	1.00	Contingency Fund	0.90	
	291.90	Small Savings, Provident Funds, etc.	304.88	
	21.90	Deposits	24.99	
	67.46	Reserve Funds	83.06	
	129.45	Remittance Balances	73.13	
1,206.48		Surplus on Government Accounts		1403.24
	1,037.57	Last year balance	1206.48	
	168.91	Add Revenue Surplus	196.76	
2,502.42		Total		2787.09
As on 31.03.2005		Assets		As on 31.03.2006
2,219.75		Gross Capital Outlay on Fixed Assets-		2565.48
	77.46	Investments in shares of Companies, Corporation, etc.	82.48	
	2,142.29	Other Capital Outlay	2483.00	
6.23		Loans and Advances-		6.09
	4.96	Other Development Loans	4.95	
	1.27	Loans to Government servants and Miscellaneous loans	1.14	
		Reserve Fund Investments		
1.03		Advances		1.03
(-) 27.01		Suspense and Miscellaneous Balances		(-) 38.10
302.42		Cash		252.59
	--	Cash in Treasuries and Local Remittances		
	81.58	Deposits with other Bank	170.93	
	0.77	Departmental Cash Balance	0.75	
	161.64	Cash Balance Investments	9.76	
	58.43	Earmarked Funds Invested	71.15	
2,502.42		Total		2787.09

APPENDIX – III

(Ref: Paragraph 1.3, Page 3)

Abstract of Receipts and Disbursements for the year 2005-06

(Rupees in crore)

Receipts				Disbursements						
2004-05			2005-06	2004-05		Non-Plan	Plan	Total	2005-06	
1011.29	Section A: Revenue									
	I-Revenue Receipts		1088.20	842.38	I- Revenue expenditure				891.44	
	Tax revenue	147.23			General services	1156.28	7.14	287.26		
	Non-tax revenue	113.94			Social Services			0		
	State's share of Union Taxes	182.13			Education, Sports, Art and Culture	119.58	78.42	198.00		
	Non-Plan Grants	158.71			Health and Family Welfare	30.48	21.41	51.89		
					Water Supply, Sanitation, Housing and Urban Development	16.33	21.80	38.13		
					Information and Broadcasting	1.49	2.40	3.89		
	Grants for State Plan Schemes	366.36			Welfare of Scheduled Caste, Scheduled tribes and Other Backward Classes	0.74	5.40	6.14		
	Grants for Central and Centrally Sponsored Plan Schemes	119.83			Labour and labour Welfare	0.79	0.71	1.50		
					Social Welfare and Nutrition	18.09	16.18	34.27		
					Others	3.96	--	3.96		
					Economic Services					
					Agriculture and Allied Activities	51.20	49.32	100.52		
					Rural Development	0.54	31.86	32.40		
					Special Areas Programmes	--	2.30	2.30		
					Irrigation and Flood Control	1.41	7.16	8.57		
					Energy	32.09	9.80	41.89		
					Industry and Minerals	4.15	20.42	24.57		
					Transport	33.99	8.74	42.72		
					Science Technology and Environment	--	1.07	1.07		
					General Economic Services	2.28	10.08	12.36		
	II-Revenue deficit carried over to Section-B	--		168.91	II-Revenue surplus carried over to Section-B				891.44	196.76
1011.29			1088.20	1011.29					1088.20	

Receipts				Disbursements					
2004-05			2005-06	2004-05		Non-Plan	Plan	Total	2005-06
	Section-B								
207.47	III-Opening Cash balance including Permanent Advances and Cash Balance Investment		302.42	353.54	III-Capital Outlay	--	345.73	345.73	345.73
	IV Miscellaneous Capital receipts				<i>General services</i>		17.37	17.37	
					<i>Social Services</i>		108.97	108.97	
					Education, Sports, Art and Culture		24.95	24.95	
					Health and Family Welfare		7.94	7.94	
					Water Supply, Sanitation, Housing and Urban Development		75.95	75.95	
					Welfare of Scheduled Caste, Scheduled tribes and Other Backward Classes		0.13	0.13	
					Social Welfare		--	--	
					Others		--	--	
					<i>Economic Services</i>		219.39	219.39	
					Agriculture and Allied Activities		5.11	5.11	
					Rural Development		6.51	6.51	
					Special Areas Programmes		24.83	24.83	
					Irrigation and Flood control		1.95	1.95	
					Energy		88.02	88.02	
					Industry and Minerals		7.91	7.91	
					Transport		71.47	71.47	
					General Economic Services		13.59	13.59	
(-) 0.24	V-Recoveries of Loans and Advances		0.14	0.68	IV-Loans and Advances disbursements				
	From Power Projects				To Government Servants	--			
	From Government Servants and				To Others	--			
	From Others				V -Revenue deficit brought down	--			
168.91	VI-Revenue surplus brought down		196.76						
192.99	VII-Public debt receipts		145.06	83.72	VI-Repayment of Public Debt				32.40
	External debt	--			External debt				
	Internal debt other than ways and means Advances and overdraft	122.07			Internal debt other than Ways and Means Advances and Overdraft	--	20.35		
	Net transaction under Ways and Means Advances including over draft				Net transaction under Ways and Means Advances including overdraft				
	Loans and Advances from Central Government	22.99			Repayment of Loans and Advances to Central Government		12.05		
0.50	VIII-Amount transferred to Contingency Fund				VII-Expenditure from Contingency Fund				0.10

Receipts				Disbursements					
2004-05			2005-06	2004-05		Non-Plan	Plan	Total	2005-06
1415.37	IX-Public Account Receipts		1456.53	1244.64	VIII-Public Account disbursements				1470.09
	Small Savings and Provident fund	73.81			Small Savings and Provident Funds		60.82		
	Reserve funds	28.55			Reserve Funds		12.94		
	Suspense and Miscellaneous	888.65			Suspense and Miscellaneous		877.57		
	Remittance	437.29			Remittances		493.61		
	Deposits and Advances	28.23			Deposits and Advances		25.15		
				302.42	IX- Cash balance at the end				252.59
					Cash in Treasuries and Local Remittances			162.81	
					Deposits with Reserve Bank			8.12	
					Departmental Cash Balance including permanent Advances			71.90	
					Cash Balance Investment			9.76	
1985.00	Total		2100.91	1985.00	Total				2100.91

APPENDIX – IV

(Ref: Paragraph 1.3; Page 3)

Statement showing Sources and Application of Funds

(Rupees in crore)

2004-05	Sources			2005-06
1011.29	1.	Revenue receipts		1,088.20
(-) 0.24	2.	Recoveries of Loans and Advances		0.14
109.26	3.	Increase in Public debt other than overdraft		112.66
170.74	4.	Net receipts from Public Account		(-) 13.56
		Increase in Small Savings	12.98	
		Increase in Deposits and Advances	3.09	
		Increase in Reserve Funds	15.60	
		Net effect of Suspense and Miscellaneous transactions	11.09	
		Net effect of remittance transactions	(-) 56.32	
1,291.05		Total		1,187.44
2004-05	Application			2005-06
842.38	1.	Revenue expenditure		891.44
0.68	2.	Lending for development and other purposes		-
353.54	3.	Capital expenditure		345.73
(-) 0.50	4.	Net effect of contingency fund transaction		0.10
94.95	5.	Increase in Cash Balance		(-) 49.83
1,291.05		Total		1,187.44

APPENDIX – V

(Ref: Paragraph 1.3, Page 3)
Time Series Data on State Government Finances

(Rupees in crore)

	2001-02	2002-03	2003-04	2004-05	2005-06	
Part A. Receipts						
1	Revenue Receipts	750.09 (95)	908.04 (96)	898.93 (91)	1,011.29 (91)	1,088.20 (93)
	<i>(i) Tax Revenue</i>	80.39 (10.72)	105.53 (5.07)	108.00 (8.05)	116.95 (6.18)	147.23 (13.52)
	Taxes on Sales, Trade, Etc.	34.97 (43.50)	41.42 (39.05)	48.87 (45.24)	48.18 (41.20)	56.65 (38.48)
	State Excise	17.59 (21.88)	22.45 (21.27)	25.25 (23.38)	32.69 (27.95)	32.96 (22.39)
	Taxes on Vehicles	1.97 (2.45)	2.35 (2.23)	2.74 (2.55)	3.24 (2.77)	4.24 (2.88)
	Stamps and Registration fees	1.30 (1.62)	3.45 (3.27)	1.14 (1.05)	1.43 (1.22)	2.27 (1.54)
	Land Revenue	0.51 (0.63)	0.40 (0.37)	0.18 (0.17)	0.44 (0.37)	0.61 (0.41)
	Other Taxes	2.02 (2.51)	2.78 (2.63)	3.06 (2.83)	1.88 (1.61)	2.68 (1.81)
	Taxes on Income other than Corporation Taxes	22.03 (27.4)	32.67 (30.96)	26.76 (24.78)	29.09 (24.87)	47.82 (32.49)
	<i>(ii) Non-Tax Revenue</i>	<i>71.12 (9.48)</i>	<i>143.36 (15.79)</i>	<i>95.04 (10.57)</i>	<i>111.36 (11.01)</i>	<i>113.94 (10.47)</i>
	<i>(iii) State's share in Union taxes and duties</i>	<i>84.83 (11.31)</i>	<i>77.20 (8.50)</i>	<i>112.33 (12.50)</i>	<i>107.35 (10.62)</i>	<i>182.13 (16.74)</i>
	<i>(iv) Grants in aid from GOI</i>	<i>513.75 (68.49)</i>	<i>581.95 (64.09)</i>	<i>583.56 (64.92)</i>	<i>675.63 (66.81)</i>	<i>644.90 (52.26)</i>
2	Misc. Capital Receipts	-	-	-	--	--
3	Total revenue and Non-debt capital receipts (1+2)	750.09	908.04	898.94	1,011.29	1,088.20
4	Recovery of loans and advances	1.14	1.28	1.08	(-) 0.24	0.14
5	Public Debt Receipts	91.37 (5)	78.53 (4)	137.02 (9)	192.99 (9)	145.06 (7)
	Internal Debt (excluding Ways and Means Advances and Overdraft)	39.10 (42.79)	34.81 (44.33)	75.96 (55.44)	110.32 (57.16)	122.07 (84.15)
	Net transactions under Ways and Means Advances and Overdraft	-	-	-	--	--
	Loans and Advances from Government of India#	52.27 (57.21)	43.72 (55.67)	61.06 (44.56)	82.67 (42.84)	22.99 (15.85)
6	Total receipts in the Consolidated Fund (3+4+5)	842.60	987.85	1,037.04	1204.04	1,233.40
7	Contingency Fund receipts	-	-	0.03	0.50	--
8	Public Account receipts	967.41	1,356.15	1,193.34	1,415.38	1,456.53
9	Total receipts of Government (6+7+8)	1,810.01	2,344.00	2,230.41	2,619.92	2,689.93

		2001-02	2002-03	2003-04	2004-05	2005-06
Part B. Expenditure/Disbursement						
10	Revenue Expenditure	607.16 (74.22)	709.14 (77.15)	738.68 (77.73)	842.38 (70.40)	891.44 (72.05)
	<i>Plan</i>	192.67 (31.73)	248.03 (34.98)	246.32 (33.35)	238.02 (28.26)	294.20 (33.00)
	<i>Non-plan</i>	414.49 (68.27)	461.11 (65.02)	492.36 (66.65)	604.36 (71.74)	597.24 (67.00)
	General Services (including interest payments)	196.93 (32.43)	232.27 (32.75)	246.81 (33.41)	259.52 (30.81)	287.27 (32.23)
	Social Services	226.67 (37.34)	238.74 (33.67)	262.84 (35.58)	306.64 (36.40)	337.78 (42.38)
	Economic Services	183.56 (30.23)	238.13 (33.58)	229.03 (31.01)	276.22 (32.79)	266.39 (37.89)
	Grants-in-aid and contributions ¹	12.07	7.80	37.14	22.55	34.56
11	Capital expenditure	210.73 (25.68)	208.98 (22.74)	211.49 (22.26)	353.54 (29.56)	345.73 (27.95)
	<i>Plan</i>	210.73 (100)	208.98 (100)	211.49 (100)	353.54 (100)	345.73 (100)
	<i>Non-plan</i>	-	-	-	--	--
	General Services	8.14 (3.86)	11.49 (5.50)	12.77 (6.04)	16.49 (4.66)	17.37 (5.02)
	Social Services	73.44 (34.85)	83.66 (40.03)	97.44 (46.07)	131.64 (37.23)	108.97 (31.52)
	Economic Services	129.15 (61.29)	113.83 (54.47)	101.28 (47.89)	205.41 (58.11)	219.39 (63.46)
12	Disbursement of Loans and Advances	0.19 (0.02)	0.06 (0.01)	0.100 (.01)	0.68 (0.05)	--
13	Total (10+11+12)	818.08	919.18	950.27	1,196.60	1,237.17
14	Repayment of Public debt	34.20	40.35	84.17	83.72	32.40
	Internal Debt (excluding Ways and Means Advances and Overdraft)	3.00	7.70	16.47	43.65	20.35
	Net transactions under Ways and Means Advances and Overdraft	-	-	-	--	--
	Loans and Advances from Government of India	31.20	32.65	67.70	40.07	12.05
15	Appropriation to Contingency Funds	-	-	-	--	--
16	Total disbursement out of Consolidated Fund (13+14+15)	1,909.37	2,132.01	1,476.69	2,161.43	2,145.73
17	Contingency Fund disbursements	-	0.03	0.50	0.00	0.10
18	Public Account disbursements	908.38	1,311.79	1,204.82	1,244.64	1,470.09
19	Total disbursements by the State (16+17+18)	2,817.75	3,443.83	2,681.98	3,406.07	3,615.92

¹ Forms part of Social and Economic Services

		2001-02	2002-03	2003-04	2004-05	2005-06
<i>Part C. Deficit</i>						
20	Revenue Deficit (10-1)	(+) 142.93	(+) 197.90	(+)160.25	(+) 168.91	(+) 196.76
21	Fiscal Deficit (1+2+4-13)	66.85	9.86	50.26	185.55	148.83
22	Primary Deficit (21-23)	17.31	79.67	42.24	86.36	46.23
<i>Part D. Other data</i>						
23	Interest Payments (included in revenue expenditure)	84.16	89.53	92.50	99.19	102.60
24	Arrears of Revenue (percentage of Tax & Non-Tax Revenue receipts)	1.36	2.16	15.11	3.91	7.86
25	Financial Assistance to local bodies etc.	12.07	7.80	36.84	22.55	34.56
26	Ways and Means Advances/ Overdraft availed (days)	-	-	-	-	--
27	Interest on Ways and Means Advances/Overdraft	-	-	-	--	--
28	Gross State Domestic Product (GSDP)	1,139.25	1,251.35 (P)	1,358.18 (P)	1,530.40 (Q)	1,717.00 (Q)
29	Outstanding fiscal liabilities (year end)	806.06	867.68	966.45	1,107.07	1,350.87
30	Outstanding guarantees (year end)	95.70	95.70	86.10	82.47	84.47
31	Maximum amount guaranteed (year end)	-	-	-	88.10	84.47
32	Number of incomplete projects	37	36	76	60	149
33	Capital blocked in incomplete projects.	24.64	13.60	184.19	222.84	313.16

APPENDIX – VI
(Ref: Paragraph 1.6.6; Page 14)
Position of accounts and audit of autonomous bodies

Sl.	Name of Body	Annual Accounts	
		Finalised upto	Audited upto
1	Council of Science and Technology	2004-05	2004-05
2	Institute of Hotel Management	2003-04	2003-04
3	State Health and Welfare Society	2003-04	2003-04
4	National Aids Control Society	2004-05	2004-05
5	Paljor Namgyal Girls Higher Secondary School	2003-04	2003-04
6	Prevention and Control of Blindness Society	2004-05	2004-05
7	Sikkim Co-operative Supply and Marketing Federation Limited (SIMFED)	2004-05	2004-05
8	Sikkim Institute of Rural Development (SIRD)	2004-05	2004-05
9	Sikkim Milk Union (SMU)	2005-06	2005-06
10	Sikkim Renewable Energy Development Agency (SREDA)	2004-05	2004-05
11	Sikkim Research Institute of Tibetology	2004-05	2004-05
12	Sikkim Rural Development Agency (SRDA)	2004-05	2004-05
13	Sikkim State Commission for Women	2005-06	2005-06
14	Sikkim State Illness Fund Association	2003-04	2003-04
15	Sikkim Urban Development Agency (SUDA)	2004-05	2004-05
16	Small Farmers Agri Business Consortium	2004-05	2004-05
17	State Legal Service Authority (SLSA)	2004-05	2004-05
18	State Leprosy Society	2005-06	2004-05
19	Tashi Namgyal Academy (TNA)	2003-04	2003-04
20	Sikkim Co-operative Milk Producers Union Limited (SMU)	2004-05	2004-05
21	Sikkim Khadi and Village Industries Board	2005-06	2005-06
22	Sikkim Co-operative Supply and Marketing Federation Ltd. (SIMFED)	2004-05	2004-05
23	Panchayat Raj Institutions (PRI)	2004-05 ²	2004-05

² Only West district Zilla Panchayat submitted the accounts for 2004-05 prior to this no account was submitted by any of the PRI.

APPENDIX – VII

(Ref: Paragraph 2.3.1; Page 25)

Statement showing areas in which major savings occurred

(Rupees in crore)

Sl. No	Grant No.	Section	Areas in which major savings occurred	Savings
1	1	Revenue	2435 – Other Agricultural Programme – others - Other Macro Management in Agriculture (100% CSS)	0.48
2	3	Capital	4059 – Capital outlay on Public Works – Office building – Construction – Building and Housing Department	1.52
3	7	Capital	4202 – Capital Outlay on Education, Sports, Art & Culture-General Education-University and Higher Education-Building	2.38
4	19	Revenue	2702 – Minor Irrigation – Suspense – Irrigation Department	0.76
5	19	Capital	4711 – Capital Outlay on Flood Control Project – Drainage – Civil Works – East District	4.96
6	31	Capital	4801 – Capital Outlay on Power Projects – Accelerated Power Development an Reform Programme (East) (CSS)	5.22
7	33	Capital	4215 – Capital Outlay on Water Supply and Sanitation – Sewerage and Sanitation – Sewerage Services – Drainage and Sewerage System in Gangtok	2.00
8	34	Revenue	3054 – Roads & Bridges – District & Other Roads – Road Works – District Roads	0.03
9	34	Capital	5054 – Capital Outlay on Roads and Bridges – Surface Strengthening	1.99
10	35	Revenue	2216 – Housing – Rural Housing – Distribution of GCI Sheets to the Rural poor	1.97
11	37	Revenue	3055 – Road Transport – Sikkim Nationalised Transport – Operation	0.04
12	38	Revenue	2236 – Nutrition – Other Expenditure	0.08
13	38	Capital	4235 – Capital Outlay on Social Security and Welfare – Construction of Anganwadi Centre – Major Works (100% CSS)	1.25
14	40	Capital	5452 – Capital Outlay on Tourism – Construction of Indian Himalayan Centre for Adventure & Eco Tourism at Chamchey (100% CSS)	2.95
15	41	Capital	4217 – Capital Outlay on Urban Development – National Urban Renewal Mission	9.80

APPENDIX – VIII

(Ref: Paragraph 2.3.4; Page 27)

Statement showing unnecessary supplementary provisions

(Rupees in crore)

Sl. No.	Grant No.	Name of Grant	Section	Original provision	Supplementary provision	Total provision	Expenditure during the year	Savings
1	4	Cooperation	Capital	0.27	1.00	1.27	0.21	1.06
2	7	Human Resources Development	Capital	35.78	6.39	42.17	17.15	25.02
3	12	Forestry and Environment Management (Capital)	Capital	3.57	0.25	3.82	2.49	1.33
4	16	Commerce and Industries	Revenue	12.06	0.25	12.31	11.70	0.61
5	19	Irrigation & Flood Control	Revenue	12.23	0.21	12.44	9.01	3.43
6	19	Irrigation & Flood Control	Capital	6.22	1.00	7.22	1.95	5.27
7	31	Energy and Power	Capital	110.88	24.90	135.78	88.12	47.66
8	33	Water Security and Public Health Engineering	Capital	31.08	3.22	34.30	25.03	9.27
9	34	Roads & Bridges	Capital	92.12	5.99	98.11	58.67	39.44
10	35	Rural Management and Development	Revenue	53.08	1.22	54.30	46.14	8.16
11	37	Sikkim Nationalised Transport	Revenue	23.51	0.07	23.58	18.83	4.75
12	38	Social Justice, Empowerment and Welfare	Revenue	29.89	1.88	31.77	24.31	7.46
13	38	Social Justice, Empowerment and Welfare	Capital	2.38	0.08	2.46	0.13	2.33
14	39	Sports & Youth Affairs	Capital	8.30	1.00	9.30	7.32	1.98
15	40	Tourism	Capital	19.44	5.83	25.27	13.59	11.68
16	41	Urban Development & Housing	Revenue	18.80	0.48	19.28	17.41	1.87
17	41	Urban Development & Housing	Capital	5.12	9.80	14.92	2.88	12.04
Total				464.73	63.57	528.30	344.94	183.36

APPENDIX – IX

(Ref: Paragraph 2.3.4; Page 27)

**Statement showing cases where supplementary provision obtained proved excessive
(Saving in each case being more than Rs. 10 lakh)**

(Rupees in crore)

Sl. No	Grant No.	Name of Grant	Section	Original provision	Supple- mentary provision	Total provision	Expendi- ture during the year	Savings
1	1	Food Security & Agriculture Development	Revenue	20.90	7.87	28.77	27.33	1.44
2	5	Culture Affairs and Heritage	Revenue	4.25	1.14	5.39	4.44	0.95
3	7	Human Resources Development	Capital	35.78	6.39	42.17	17.15	25.02
4	12	Forestry and Environment Management (Capital)	Revenue	21.39	3.89	25.28	25.07	0.21
5	13	Health Care, Human Services and Family Welfare	Capital	4.80	4.12	8.92	7.94	0.98
6	16	Commerce and Industries	Capital	2.54	8.33	10.87	7.87	3.00
7	18	Information Technology	Revenue	2.60	11.43	14.03	13.88	0.15
8	22	Land Revenue and Disaster Management	Revenue	24.61	12.96	37.57	35.10	2.47
9	30	Police	Revenue	62.82	6.86	69.68	67.48	2.20
10	30	Police	Capital	3.10	3.60	6.70	3.36	3.34
11	35	Rural Management and Development	Capital	54.03	15.24	69.27	61.87	7.40
12	39	Sports & Youth Affairs	Revenue	5.49	2.78	8.27	5.92	2.35
Total				242.31	84.61	326.92	277.41	49.51

APPENDIX – X

(Ref: Paragraph 2.3.4; Page 27)

**Statement showing cases where expenditure exceeded Budget Provision
but no supplementary grant was obtained**

(Rupees in crore)

Grant No.	Name of Grant/Appropriation	Section	Original provision/ Appropriation	Expenditure during the year	Excess
3	Building & Housing (Voted)	Revenue	6.42	6.73	0.31
10	Finance, Revenue and Expenditure (Charged)	Revenue	111.99	115.32	3.33
Appropriation	Governor (Charged)	Revenue	2.05	2.19	0.14
14	Home (Voted)	Revenue	11.12	12.33	1.21
24	Legislature (Voted)	Revenue	3.71	3.95	0.24
Appropriation	Public Service Commission (Charged)	Revenue	0.54	0.57	0.03
	Total		135.83	141.09	5.26

APPENDIX – XI

(Ref: Paragraph 2.3.4; Page 27)

Statement showing cases where supplementary provision proved insufficient

(Rupees in crore)

Grant No.	Name of Grant/Appropriation	Section	Original provision	Supplementary Provision	Actual Expenditure	Final excess
2	Animal Husbandry, Livestock, Fisheries and Veterinary Services	Revenue	17.35	0.48	18.37	0.54
7	Human Resources Development	Revenue	169.32	14.31	188.78	5.15
Total			186.67	14.79	207.15	5.69

APPENDIX – XII

(Ref : Paragraph 2.3.5; Page 27)

Statement showing persistent savings

(Rupees in crore)

Sl. No	Grants No	Name	Section	2003-04	2004-05	2005-06
1	16	Commerce and Industries	Capital	2.88 (60)	1.11 (15)	3.00 (28)
2	31	Energy and Power	Capital	13.27 (23)	35.81 (26)	47.66 (35)
3	39	Sports & Youth Affairs	Revenue	0.49 (17)	1.22 (31)	2.35 (28)
4	40	Tourism	Capital	1.81 (23)	10.13 (62)	11.68 (46)

(Figures in brackets indicates percentage to total provision)

APPENDIX – XIII

(Ref: Paragraph 2.3.7; Page 28)

- (a) **Statement showing cases in which funds were injudiciously withdrawn by re-appropriation although the account showed an excess expenditure over provision (original plus supplementary)**

(Rupees in lakh)

Sl. No	Grant No.	Major Head affecting the grant	Total Grant (Original plus supplementary)	Actual Expenditure	Excess	Amount of re-appropriation
1	2	2403 – Animal Husbandry, Livestock, Fisheries and Veterinary Services 001 – Direction & Administration 60 Administration	157.75	177.15	19.40	0.50
2	2	2405 – Fisheries 001 – Direction & Administration 60 – Establishment	80.57	96.32	15.75	0.20
3	7	2202 – General Education 01 – Elementary Education 101 – Government Primary School 62 – Primary School	353.00	353.44	0.44	1.00
4	12	2406 – Forestry and Wild Life 02 – Environmental Forestry and Wild Life 112 – Public Gardens	84.75	88.34	3.59	1.34
5	13	2210 – Medical and Public Health 06 – Public Health 101 – Prevention and Control of Diseases 66 – National Malaria Eradication Programme	81.75	95.01	13.26	2.13
6	22	2029 – Land Revenue 001 – Direction and Administration	70.38	78.32	7.94	0.07
7	22	2053 – District Administration 093 – District Establishment	252.78	267.47	14.69	1.37
8	22	2053 – District Administration 094 – Other Establishments 60 – Sub-Divisional Establishments	104.94	116.26	11.32	1.04

(b) Cases where funds were withdrawn by re-appropriation in excess of available savings

(Rupees in lakh)

Sl. No	Grant No.	Head of Account	Total Grant (Original plus supplementary)	Actual Expenditure	Actual Savings	Amount of Appropriation
1	2	2403 – Animal Husbandry 103 – Poultry Development 68 – Intensive Poultry Development	72.16	32.75	39.41	42.50
2	7	2202 - General Education 108 - Text Book	100.00	50.15	49.85	65.00
3	7	4059 – Capital Outlay on Public Works 01 - Office Building 051 - Construction 81 - Strengthening/Modernisation of existing ITI (100% CSS)	72.42	24.85	47.57	50.94
4	13	2210 - Medical and Public Health 01 Urban Health Service 001 - Direction & Administration 60 – Establishment	307.35	245.97	61.38	71.70
5	16	2851 – Village and Small Industries 102 - Small Scale Industries 65 Hand made paper unit	27.57	20.11	7.46	7.59
6	19	4711 – Capital Outlay on Flood Control 01 Flood Control 800 - Other expenditure	200.00	168.65	31.35	41.15
7	30	2055 – Police 116 - Forensic Service	27.74	26.81	0.93	4.08
8	35	4215 – Capital Outlay on Water Supply and Sanitation 46 - West District 81 - Accelerated Rural Water Supply Programme (100% CSS)	150.00	74.10	75.90	77.56
9	39	4202 – Capital Outlay on Education, Sports, Art & Culture 03 - Sports and Youth Services 102- Sports Stadia 61 - Stadium, Gymnasium and Playgrounds	930.28	731.89	198.39	200.00

(c) Cases in which funds were injudiciously augmented by re-appropriation of funds in excess of what was actually required to cover the excess expenditure over the provision (Original plus supplementary) which ultimately resulted in savings

(Rupees in lakh)

Sl. No	Grant No.	Head of Account	Total grant (Original plus supplementary)	Actual Expenditure	Excess	Amount of Appropriation
1		2	3	4	5	6
1	1	2402 – Soil and Water Conservation 001 – Direction & Administration 01 – Agriculture Department	147.40	162.28	14.88	25.43
2	13	2210 – Medical and Public Health 110 – Hospital & Dispensaries 62 – Central Referral Hospital, Gangtok (STNM)	1,015.05	1,105.55	90.50	96.10
3	15	2401 – Crop Husbandry 104 Agriculture Farms 16 – Horticulture Department	219.59	219.69	0.10	7.46
4	16	2851 – Village and Small Industries 200 – Other Village Industries 68 – District Industries Centre	90.00	92.56	2.56	3.80
5	38	2235 – Social Security and Welfare 02 – Social Welfare 001 – Direction and Administration 39 – Social Welfare Department	207.49	224.69	17.20	20.64

(d) Cases in which funds were injudiciously augmented by re-appropriation of funds even though the actual expenditure fell far short of the provision (original plus supplementary)

(Rupees in lakh)

Sl NO.	Grant	Head of Account	Total Grant (Original plus supplementary)	Actual Expenditure	Savings	Amount of Re-appropriation
1	3	2216 - Housing 01 - Government Residential Buildings 106 - General Pool accommodation 03 - Building & Housing Department	95.55	93.76	1.79	3.62
2	12	3435 - Ecology and Environment 03 - Environmental Research and Ecological Regeneration 001 - Direction & Administration	15.34	13.30	2.04	0.96
3	40	3452 - Tourism 102 - Tourist Accommodation 60 - Establishment	57.21	55.51	1.70	1.93
4	40	3452 - Tourism 104 - Promotion & Publicity 63 - Tourist Development Activities	295.00	272.68	22.32	17.95

APPENDIX – XIV

(Ref: Paragraph 2.3.8; Page 28)

Statement showing trend of recoveries and credits

(Rupees in crore)

Grant No	Grant No. and Name of the Grant	Budget Estimate	Actuals	Actuals compared with the Budget Estimate More(+)/Less(-)
3	Building & Housing	0.49	0.41	(-) 0.08
12	Forestry & Environment Management	1.00	0.85	(-) 0.15
19	Irrigation & Flood Control	1.00	0.45	(-) 0.55
22	Land Revenue and Disaster Management	14.42	12.10	(-) 2.32
31	Energy and Power	0	0.02	(+) 0.02
34	Roads & Bridges	0.36	0.84	(+) 0.48
35	Rural Management and Development	0.50	0	(-) 0.50
Total		17.77	14.67	(-) 3.10

APPENDIX – XV
Statement showing non-production of records
(Ref: Paragraph 5.1.15.5; Page 139)

Date & Requisition No.	Department	Records requisitioned for	Reminder issued on	What could not be verified
01.04.2006/01	DOPART	1. Deployment of man power, sanctioned strength,		1. Insufficient information provided and audit could not verify the actual Man in Position of each department in the absence of records.
	-DO-	2. Records regarding conduction of examination and recruitment/conditions of service of Ministerial and Executive posts.		2. Any flaws regarding recruitment and conditions of service matters alongwith actual number of recruitment for placement.
	-DO-	3. Cases of Ad-hoc promotions	10.04.2006 18.4.06 01.05.2006 01.5.06 05.05.2006	3. Necessity of ad-hoc promotions
	-DO-	4. Training of officials and feedback	09.05.2006 18.10.2006 07-11-06	4. Whether training were imparted as per norms and evaluation done on performance.
	-DO-	*Deputation and absorption thereof		<ul style="list-style-type: none"> Whether absorption resulted into any irrational deployment of manpower.
	-DO-	*Sanctioned strength and Records of public grievances		<ul style="list-style-type: none"> Unbiased views on public grievance and timely disposal of such cases. Systematic and logical transfer and posting.
		* Files/Records of inter departmental transfer and posting		
		Notification in respect of uniform length of service for promotion from junior grade to supertime grade		Reply of the DOPART could not be verified.
7.11.06/01	-DO-	Restructuring of Sikkim State Civil Service Cadre.		Upgradation of posts could not be analysed.
	-DO-	Copy of High Court Directives and direct appointment of DSP		Excess men-in-position in DSP
	-DO-	Reasons for savings of budget		Control of sanctioned grants/ appropriation by the Head of the department.
19.10.06/-	Forest	Sanctioned strength of IFS and SFS		Verification of actual placement of manpower
28.10.2006/-	SPWD/R&B	Justification of creation of additional posts		-DO-
Do	DESME	Do		Do
Do	Power and energy	Do		Do
Do	HRDD	Do		Do

APPENDIX – XVI

(Ref: Paragraphs 7.2.3, 7.2.4, 7.3 & 7.6.2; Pages 157 & 161)

Particulars of paid up capital, budgetary outgo, loans given out of budget and loans outstanding as on 31 March 2006 in respect of Government companies and Statutory corporations

(Figures in column 3(a) to 4(f) are Rupees in lakh)

Sl	Sector and name of company	Paid up capital as at the end of current year					Equity/loans received Budget out of during the year		Other loans received during the year	Loans* outstanding at the close of 2005-06			Debt equity ratio for 2005-06 (Previous years) 4(f)/3(e)
		State Government	Central Government	Holding companies	Others	Total	Equity	Loans		Government	Others	Total	
1	2	3(a)	3(b)	3(c)	3(d)	3(e)	4(a)	4(b)	4(c)	4(d)	4(e)	4(f)	5
A. Working Government Companies													
I. Consumer Industries													
1	Sikkim Jewels Limited (SJL)	981.02	-	-	78.13	1,059.15	356.00	-	-	-	35.50	35.50	0.03:1(0.11:1)
2	Sikkim Time Corporation Limited (STCL)	1198.54	-	-	-	1,198.54	76.00	-	-	-	-	-	-
3	Sikkim Precision Industries Limited (SPIL)	370.00	-	-	-	370.00	-	-	-	-	-	-	-
Sector wise Total		2,549.56	-	-	78.13	2,627.69	432.00	-	-	-	35.50	35.50	0.01:1(0.04:1)
II. General Financial and Trading Institutions													
4	Sikkim Industrial Development and Investment Corporation Limited (SIDICL)	1,682.50	-	-	636.80	2,319.30	-	-	-	202.87	36.87	239.74	0.10:1(0.11:1)
Sector wise Total		1,682.50	-	-	636.80	2,319.30	-	-	-	202.87	36.87	239.74	0.10:1(0.11:1)
III. Welfare													
5	Schedule Caste, Schedule Tribe and Other Backward Class Development Corporation Limited (SC/ST/OBCDCL)	328.60	151.30	-	-	479.90	-	-	-	-	1,195.47	1,195.47	2.49:1(2.49:1)
Sector wise Total		328.60	151.30	-	-	479.90	-	-	-	-	1,195.47	1,195.47	2.49:1(2.49:1)
IV. Tourism													
6	Sikkim Tourism Development Corporation	674.87	-	-	-	674.87	50.00	-	-	-	-	-	-
Sector wise Total		674.87	-	-	-	674.87	50.00	-	-	-	-	-	-
V. Power													
7	Sikkim Power Development Corporation (SPDC)	340.00	-	-	-	340.00	-	-	-	-	5,001.00	5,001.00	14.71:1(14.71:1)
Sector wise Total		340.00	-	-	-	340.00	-	-	-	-	5,001.00	5,001.00	14.71:1(14.71:1)
VI. Animal Husbandry													
8	Sikkim Poultry Development Corporation (SPDC)	-	-	-	-	-	-	-	-	-	-	-	-
9	Sikkim Hatcheries Limited (SHL)	-	-	43.83	2.00	45.83	-	-	-	-	25.55	25.55	0.56:1(0.56:1)
Sector wise Total		-	-	43.83	2.00	45.83	-	-	-	-	25.55	25.55	0.56:1(0.56:1)
Total A (Working Government Companies)		5,575.53	151.30	43.83	716.93	6,487.59	482.00	-	-	202.87	6,294.39	6,497.26	1.00:1(1.09:1)

B. Working Statutory Corporations													
I. Financing													
1	State Bank of Sikkim (SBS)	53.38	-	-	5.00	58.38	-	-	-	-	-	-	-
Sector wise Total		53.38	-	-	5.00	58.38	-	-	-	-	-	-	-
II. Miscellaneous													
2	Sikkim Mining Corporation (SMC)	611.50	589.00	-	-	1,200.50	-	-	-	-	54.00	54.00	0.04:1 (0.04:1)
3	State Trading Corporation of Sikkim (STCS)	111.38	-	-	-	111.38	-	-	-	-	-	-	-
Sector wise Total		722.88	589.00	-	-	1,311.88	-	-	-	-	54.00	54.00	0.04:1 (0.04:1)
Total B (Working Statutory Corporations)		776.26	589.00	-	5.00	1,370.26	-	-	-	-	54.00	54.00	0.04:1 (0.04:1)
Grand Total (A + B)		6351.79	740.30	43.83	721.93	7,857.85	482.00	-	-	202.87	6,348.39	6,551.26	0.83:1 (0.90:1)
C. Non-working Government Companies													
I. Consumer Industries													
1	Sikkim Flour Mills Limited (SFML)	27.90	-	-	-	27.90	-	-	-	-	-	-	-
Sector wise Total		27.90	-	-	-	27.90	-	-	-	-	-	-	-
II. Animal Husbandry													
2	Sikkim Livestock Processing and Development Corporation (SLPDC)	35.00	34.00	-	-	69.00	-	-	-	-	-	-	-
Sector wise Total		35.00	34.00	-	-	69.00	-	-	-	-	-	-	-
III. Transport													
3	Chandmari Workshop and Automobiles Limited (CWAL)	30.00	-	-	-	30.00	-	-	-	-	-	-	-
Sector wise Total		30.00	-	-	-	30.00	-	-	-	-	-	-	-
Total C (Non-working Government Companies)		92.90	34.00	-	-	126.90	-	-	-	-	-	-	-
D. Non-working Statutory Corporations													
Nil		-	-	-	-	-	-	-	-	-	-	-	-
Total D (Non-working Statutory Corporations)		-	-	-	-	-	-	-	-	-	-	-	-
Grand Total (C + D)		92.90	34.00	-	-	126.90	-	-	-	-	-	-	-
Grand Total (A+B+C+D)		6444.69	774.30	43.83	721.93	7,984.75	482.00	-	-	202.87	6,348.39	6,551.26	0.82:1 (0.88:1)

Note: Except in respect of companies and corporations which finalised their accounts for 2005-06, figures are provisional and as given by the companies/corporations. Figures in column 3(b) to 3(d) and column 4(b) to 4(e) taken from latest Annual Accounts of the PSUs.

Loans outstanding at the close of 2005-06 represents long term loans only.

APPENDIX – XVII

(Ref: Paragraphs 7.4, 7.5, 7.5.2 (iv), 7.6.4 & 7.6.5; Pages 158,159,161 & 162)

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

(Figures in columns 7 to 12 and 15 are Rupees in lakh)

SI	Name of the Company/Corporation	Name of Department	Date of incorporation	Period of Account	Year in which accounts finalised	Net Profit(+)/ Loss (-)	Net impact of audit comments	Paid up Capital	Accumulated Profit (+)/ Loss (-)	Capital Employed ♥	Total return on capital employed	Percentage of total return on capital employed	Arrears of accounts in terms of years	Total turnover	Number of employees
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
A. Working Government Companies															
I. Consumer Industries															
1	Sikkim Jewels Limited (SJL)	Industries	Jul. 1976	2005-06	2006-07	(-) 40.61	-	790.36	(-) 3.03	578.03	-	-	-	240.89	121
2	Sikkim Time Corporation Limited (STCL)	Industries	Oct. 1976	2003-04	2005-06	(-) 329.13	-	1,122.54	(-) 292.67	468.63	-	-	2	239.51	134
3	Sikkim Precision Industries Limited (SPIL)	Industries	Feb. 1999	2004-05	2005-06	(-) 35.80	0.60	370.00	(-) 49.29	311.34	-	-	1	22.71	65
Sector wise Total						(-) 405.54		2,282.90	(-) 344.99	1,358.00	-	-		503.11	320
II. General Financial and Trading Institutions															
4	Sikkim Industrial Development and Investment Corporation Limited (SIDICL)	Industries	Mar. 1977	2004-05	2005-06	(+) 56.00	3.20	1,714.30	(-) 628.44	1,277.93	(+) 61.09	4.78	1	108.76	37
Sector wise Total						(+) 56.00		1,714.30	(-) 628.44	1,277.93	(+) 61.09	4.78		108.76	37
III. Welfare															
5	Schedule Caste, Schedule Tribe and Other Backward Class Development Corporation Limited (SC/ST/OBC DCL)	Welfare	Apr. 1996	2003-04	2004-05	(-) 12.73		955.15	(-) 438.52	1,712.10	(+) 38.10	2.23	2	90.13	23
Sector wise Total						(-) 12.73		955.15	(-) 438.52	1,712.10	(+) 38.10	2.23		90.13	23
IV. Tourism															
6	Sikkim Tourism Development Corporation (STDC)	Tourism	Feb. 1998	2004-05	2005-06	(-) 41.03		646.37	(-) 257.74	389.22	-	-	1	78.12	84
Sector wise Total						(-) 41.03		646.37	(-) 257.74	389.22	-	-		78.12	84
V. Power															
7	Sikkim Power Development Corporation (SPDC)	Power	Dec. 1998	2004-05	2005-06	(*)		340.00	-	950.56	-	-	1	-	35
Sector wise Total								340.00	-	950.56	-	-		-	35
VI. Animal Husbandry															
8	Sikkim Poultry Development Corporation Ltd (SPDCL)	AH & VS	Mar. 1991	2001-02	2003-04	(-) 11.82		-	(-) 26.04	9.72	-	-	4	-	5
9	Sikkim Hatcheries Limited (SHL)	AH & VS	Aug. 1994	2001-02	2003-04	(-) 12.29		45.83	(-) 49.05	88.41	-	-	4	120.05	21
Sector wise Total						(-) 24.11		45.83	(-) 75.09	98.13	-	-		120.05	26
Total A (Working Government Companies)						(-) 427.41		5,984.55	(-) 1,744.78	5,785.94	(+) 99.19	1.71		900.17	525

B. Working Statutory Corporation															
I. Financing															
1	State Bank of Sikkim (SBS)	Finance	Jun. 1968	2004-05	2005-06	(+) 171.66		58.38	(-) 3,470.81	27,807.42	(-) 177.21	0.63	1	1,169.73	269
Sector wise Total						(+) 171.66		58.38	(-) 3,470.81	27,807.42	(+) 177.21	0.63		1,169.73	269
II. Miscellaneous															
2	Sikkim Mining Corporation (SMC)	Mines & Geology	Feb. 1960	2004-05	2006-07	(-) 142.79		1200.50	(-) 990.04	13.80	-	-	1	58.20	87
3	State Trading Corporation of Sikkim (STCS)	Finance	Mar. 1972	2003-04	2005-06	(+) 112.67		111.38	(+) 545.48	656.86	(+) 112.67	17.15	2	1,436.50	85
Sector wise Total						(-) 30.12		1311.88	(-) 444.56	670.66	(+) 112.67	16.80		1,494.70	172
Total B (Working Statutory Corporations)						(+) 141.54		1370.26	(-) 3,915.37	28,478.08	(+) 289.88	1.02		2,664.43	441
Grand Total (A + B)						(-) 285.87		7354.81	(-) 5,660.15	34,264.02	(+) 389.07	1.14		3,564.60	966
C. Non-working Government Companies															
I. Consumer Industries															
1	Sikkim Flour Mills Limited (SFML)	Industries	Jul. 1976	1994-95	1995	Nil		60.16	(-) 12.76	84.50	-	-	11	Nil	
Sector wise Total						Nil		60.16	(-) 12.76	84.50	-	-		-	
II. Animal Husbandry															
2	Sikkim Livestock Processing and Development Corporation (SLPDC)	AH & VS	Apr. 1988	2002-03	2004	(-) 4.80		69.00	(-) 64.73	133.76	-	-	3	Nil	
Sector wise Total						(-) 4.80		69.00	(-) 64.73	133.76	-	-		-	
III. Transport															
3	Chandmari Workshop and Automobiles Limited (CWAL)	Transport	Apr. 1988	1994-95	1997	(-) 14.19		0.20	(-) 1.53	69.00	-	-	5 (Closed w.e.f. 12/1999)	Nil	
Sector wise Total						(-) 14.19		0.20	(-) 1.53	69.00	-	-		-	
Total C (Non-working Government Companies)						(-) 18.99		129.30	(-) 79.02	287.26	-	-		-	
D. Non-working Statutory Corporations															
Nil								-	-	-	-	-		-	
Total D (Non-working Statutory Corporations)								-	-	-	-	-		-	
Grand Total (C + D)						(-) 18.99		129.30	(-) 79.02	287.26	-	-		-	
Grand Total (A+B+C+D)						(-) 304.86		7,484.11	(-) 5,739.17	34,551.28	389.07	1.13		3,564.60	966

▼ Capital employed represents net fixed assets (including works-in-progress) plus working capital except in case of finance companies/corporation where the capital employed is worked out as a mean of aggregate of opening and closing balances of paid-up capital, free reserves, bonds, deposits and borrowings (including refinance)

* Project under implementation

APPENDIX – XVIII

(Ref: Paragraphs 7.3 & 7.6.2; Page 157 & 161)

Statement showing subsidy received, guarantees received, waiver of dues, loans on which moratorium allowed, loans converted into equity during the year, subsidy receivable and guarantees outstanding at the end of March 2006

(Figures in columns 3(a) to 7 are Rupees in lakh)

Sl	Name of the Public Sector Undertaking	Subsidy received during the year				Guarantees received during the year and outstanding at the end of the year*					Waiver of dues during the year				Loans on which moratorium allowed	Loans converted into equity during the year
		Central Government	State Government	Others	Total	Cash credit from banks	Loans from other sources	Letters of credit opened by banks in respect of imports	Payment obligation under agreement with foreign consultants or contracts	Total	Loans repayment written off	Interest waived	Penal interest waived	Total		
1	2	3(a)	3(b)	3(c)	3(d)	4(a)	4(b)	4(c)	4(d)	4(e)	5(a)	5(b)	5(c)	5(d)	6	7
A. Working Government Companies																
1	SC, ST & OBC Development Corporation Limited	-	-	-	-	-	(2,500)	-	-	(2,500)	-	-	-	-	-	-
2	Sikkim Time Corporation	-	-	-	-	-	200 (500)	-	-	(500)	-	-	-	-	-	-
3	Sikkim Power Development Corporation	-	-	-	-	-	(5,000)	-	-	(5,000)	-	-	-	-	-	-
Total – A							200 (8,000)	-	-	(8,000)						
B. Working Statutory Corporations																
1	Sikkim Mining Corporation	-	-	-	-	-	(7.00)	-	-	(7.00)	-	-	-	-	-	-
Total – B							(7.00)	-	-	(7.00)						
Grand Total (A + B)							200 (8,007)	-	-	(8,007)						

* Figures in bracket indicate guarantees outstanding at the end of the year

APPENDIX – XIX
 (Ref: Paragraph 7.5; Page 159)
Statement showing financial position of Statutory Corporations
 (Rupees in crore)

1. State Bank of Sikkim			
Particulars	2003-04	2004-05	2005-06 (Provisional)
A. Liabilities			
Paid up Capital	0.53	0.53	0.53
Share application money	0.05	0.05	0.05
Reserve funds and other reserves and surplus	0.11	0.11	0.11
Deposits	239.84	380.76	382.56
Borrowings:			
Others	4.82	0.69	3.14
Other liabilities and provisions	24.30	27.87	31.45
TOTAL - A	269.65	410.01	417.84
B. Assets			
Cash and Bank Balances	174.42	305.49	273.37
Investments	11.25	0.90	15.79
Loans and Advances	28.70	53.30	74.21
Net fixed assets	0.69	0.69	1.22
Other assets	18.17	14.92	19.85
Accumulated loss	36.42	34.71	33.40
Miscellaneous expenditure	-	-	-
TOTAL - B	269.65	410.01	417.84
C. Capital Employed*	242.41	278.07	350.10
2. State Trading Corporation of Sikkim			
Particulars	2003-04	2004-05	2005-06
A. Liabilities			
Paid up Capital	1.11	Provisional figures not furnished	Provisional figures not furnished
Reserve and surplus	5.45		
Trade dues and current Liabilities and Provisions	28.03		
TOTAL - A	34.59		
B. Assets			
Gross Block	1.12	Provisional figures not furnished	Provisional figures not furnished
Less Depreciation	(-) 0.53		
Net fixed assets	0.59		
Current assets, loans and advances	34.00		
TOTAL - B	34.59		
C. Capital Employed**	6.57		
3. Sikkim Mining Corporation			
Particulars	2003-04	2004-05	2005-06
A. Liabilities			
Paid up Capital	11.74	12.00	Provisional figures not furnished
Share application money from Government of India	-	0.50	
Reserve and surplus	0.07	-	
Borrowings:		1.99	
Government	1.86		
Trade dues and current Liabilities and Provisions	1.26	1.77	
TOTAL - A	14.93	16.26	
B. Assets			
Gross Block	2.90	2.91	
Less Depreciation	(-) 1.59	(-) 1.74	
Net fixed assets	1.31	1.17	
Mine Development expenditure	4.49	4.46	
Current assets, loans and advances	0.82	0.73	
Accumulated loss	8.31	9.90	
TOTAL - B	14.93	16.26	
C. Capital Employed**	0.88	13.80	

* Capital employed represents mean of aggregate of opening and closing balance of paid up capital, free reserves, bonds, deposits and borrowings (including refinance) less accumulated losses.

** Capital employed represents net fixed assets (including capital Work-in-progress) plus working capital.

APPENDIX – XX

(Ref: Paragraph 7.5; Page 159)

Statement showing working results of Statutory Corporations

(Rupees in crore)

1. State Bank of Sikkim				
Particulars		2003-04	2004-05	2005-06 (Provisional)
1	Income			
	a) Interest on loan	11.47	11.70	20.69
	b) Other income	3.33	4.20	3.51
	Total - 1	14.80	15.90	24.20
2	Expenses			
	a) Interest on long-term and short-term loans	8.68	9.18	17.40
	b) Provision for non-performing assets	-	-	-
	c) Other expenses	7.08	5.00	5.73
	Total - 2	15.76	14.18	23.13
3	Profit (+)/Loss (-) before tax (1-2)	(-) 0.96	(+) 1.72	(+)1.07
4	Prior period adjustments	-	-	0.23
5	Provision for tax	-	-	-
6	Profit (+)/Loss (-) after tax	(-) 0.96	(+) 1.72	(+)1.30
7	Other appropriation	-	-	-
8	Amount available for dividend	-	1.72	1.30
9	Dividend paid/payable	-	-	-
10	Total return on Capital employed	-	1.72	1.30
11	Percentage of return on Capital employed	-	0.62	0.37
2. Sikkim Mining Corporation				
Particulars		2003-04	2004-05	2005-06
1	Income			Provisional figures not furnished
	a) Sales of concentrates	0.52	0.52	
	b) Other income	0.19	0.17	
	c) Increase (+)/Decrease(-) in stock of concentrates	0.01	(-)0.05	
	Total - 1	0.72	0.64	
2	Expenses			
	a) Establishment charges	1.11	0.58	
	b) Manufacturing expenses	0.40	0.31	
	c) Other expenses	0.61	1.18	
	Total - 2	2.12	2.07	
3	Profit (+)/Loss (-) before tax (1-2)	(-) 1.40	(-) 1.43	
4	Provision for tax	-	-	
5	Prior period adjustments	(-) 0.24	(-)0.16	
6	Profit (+)/Loss (-) after tax	(-) 1.64	(-) 1.59	
7	Other appropriation	-	-	
8	Amount available for dividend	-	-	
9	Dividend for the year	-	-	
10	Total return on Capital employed	**	**	
11	Percentage of return on Capital employed	-	-	
3. State Trading Corporation of Sikkim				
Particulars		2003-04	2004-05	2005-06
1	Income			Provisional figures not furnished
	a) Sale of trading goods	12.46	Provisional figures no furnished	
	b) Other income	2.29		
	c) Increase (+)/Decrease (-) in stock	(+)0.66		
	Total - 1	15.41		
2	Expenses			
	a) Purchase of Trading Goods	12.00		
	b) Trade Expenses	0.52		
	c) Establishment Expenses	1.16		
	d) Other Expenses	0.41		
	Total - 2	14.09		
3	Profit (+)/Loss (-) before tax (1-2)	1.32		
4	Provision for tax	0.15		
5	Prior period adjustments	-		
6	Other appropriation	-		
7	Amount available for dividend	1.17		
8	Dividend for the year	-		
9	Total return on Capital employed	1.17		
10	Percentage of return on Capital employed	18		

** Negative figure

APPENDIX – XXI
(Ref: Paragraph 7.5.2 (iii); Page 160)
Statement showing operational performance of Statutory Corporations

Sl	Particulars	2003-04	2004-05	2005-06
State Bank of Sikkim				
1	Earning per share (<i>Rs.</i>)	-	2.94	1.30
2	Number of Branches	22	22	23
3	Number of Employees	272	269	269
4	Profit per Employee (<i>Rs. in lakh</i>)	(-) 0.34	0.64	0.62
5	Deposits (<i>Rs. in crore</i>)			
	(a) Government	83.29	74.02	159.22
	(b) Others	156.55	306.74	223.34
	Total-5	239.84	380.76	382.56
6	Advances (including bills) (<i>Rs. in crore</i>)			
	(a) Government	-	-	-
	(b) Others	28.70	53.31	74.21
	Total-6	28.70	53.31	74.21
7	Debts written off	Nil	Nil	Nil
Sikkim Mining Corporation				
1	Total mining area in possession (<i>Hectare</i>)	34.8	34.8	34.8
2	Mining area excavated (<i>Hectare</i>)	9.8	9.8	9.8
3	Number of Employees	190	100	87
4	Installed capacity (<i>TPD</i>)			
	(a) Ore	100	100	100
	(b) Waste Rock	-	-	-
	(c) Others	-	-	-
	Total-4	100	100	100
5	Targets (<i>MT</i>)			
	(a) Ore	6,000	9,000	5,400
	(b) Waste Rock	Nil	Nil	Nil
	(c) Others	Nil	Nil	Nil
	Total-5	6,000	9,000	5,400
6	Actual production of Waste Rock (<i>MT</i>)			
	(a) Own	Nil	313	106
	(b) Contractual	-	-	-
	Total-6	Nil	313	106
7	Actual production (<i>MT</i>)	7,663	5,741	5,227
8	Percentage of capacity utilisation	26	19	17
9	Production of by-products, if any			
	(a) Targets (<i>MT</i>)	Nil	Nil	Nil
	(b) Production (<i>MT</i>)	Nil	Nil	Nil
	(c) Capacity utilisation in <i>per cent</i>	Nil	Nil	Nil

Note: TPD = Tonnes per day, Working days = 300 days

APPENDIX – XXII

(Ref: Paragraph 7.10; Page 164)

Statement showing Department-wise outstanding Inspection Reports (IRs)

Sl. No.	Name of Department (Administrative Department)	No. of PSUs	No. of outstanding IRs	No. of outstanding paragraphs	Years from which paragraphs outstanding
1	Commerce and Industries	6	19	51	1997-98
2	Animal Husbandry, Livestock, Fisheries and Veterinary Services	3	6	14	1994-95
3	Social Justice, Empowerment and Welfare	1	3	6	1999-2000
4	Finance, Revenue and Expenditure	2	14	26	1991-92
5	Mines, Minerals and Geology	1	4	9	2001-02
6	Tourism	1	6	30	2001-02
7	Energy and Power	1	2	12	2002-03
	Total	15	54	148	

APPENDIX – XXIII

(Ref: Paragraph 7.10; Page 164)

Statement showing department wise draft paragraph / reviews reply to which are awaited.

Sl. No	Name of Department	Number of draft paragraphs	Number of Reviews	Period of issue	Period of reply received
1	Commerce & Industries Department	1 -	- 1	June 2006 September 2006	July 2006 Reply awaited
2	Mines & Geology Department	1	-	June 2006	August 2006
3	Finance, Revenue & Expenditure	1	-	June 2006	August 2006
4	Animal Husbandry & Veterinary Services	1	-	June 2006	June 2006
	Total	4	1		

APPENDIX – XXIV
(Ref: Paragraph 7.12.1; Page 166)

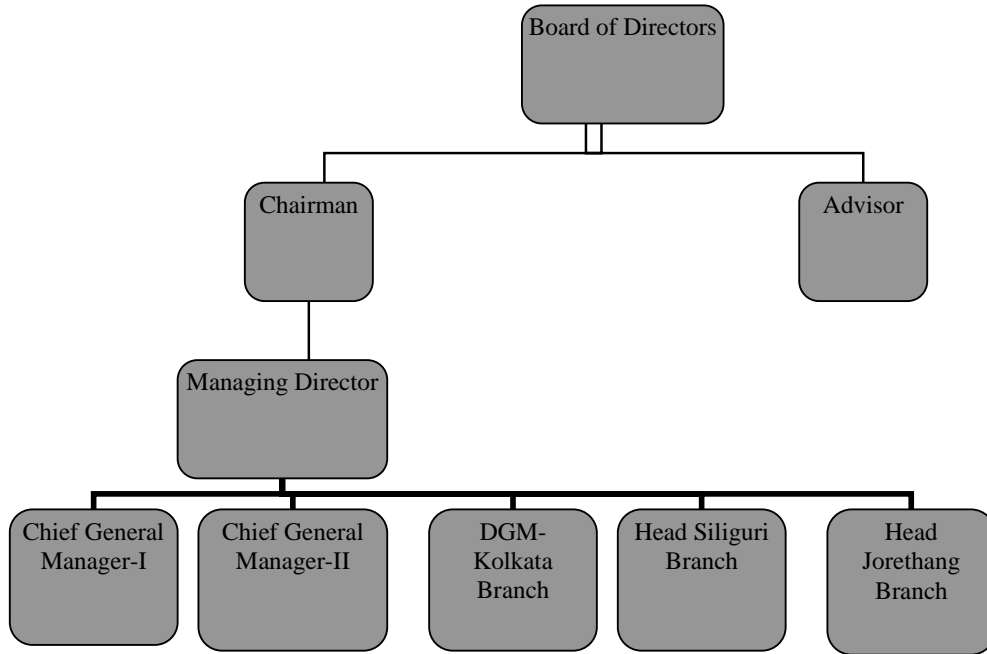
**Glossary of terms and References or bibliography for Performance Audit
on 'Functioning of State Trading Corporation of Sikkim' (Para 7.12)**

STCS	: State Trading Corporation of Sikkim
PV	: Physical verification
SFR	: Sikkim Financial Rules
ASBI	: Accounting Standard Board of India
P&L	: Accounts: Profit & Loss accounts
MD	: Managing Director
CGM	: Chief General Manager
OSD	: Officer on Special Duty
LDC	: Lower division Clerk
STDC	: Sikkim Tourism Development Corporation
DGS&D	: Director General of Supply & Disposal

APPENDIX – XXV

(Ref: Paragraph 7.12.1; Page 166)

Organisational chart of the Corporation



APPENDIX – XXVI

(Ref: Paragraph 7.12.2; Page 166)

Statement showing the details of major six items selected for Performance Audit based on the total purchase and sales made during three year period ending March 2004

		(Rs. In lakh)		
Sl.no	Particulars	2001-02	2002-03	2003-04
I	TRADING GOODS:			
	PURCHASES:			
1	Cylinders & Burners	473.10	674.95	776.62
2	Cement	356.29	470.49	318.07
3	Iron & Steel	21.63	49.78	11.64
4	Office Equipment & Furniture	81.42	77.56	73.09
5	Tyre, Tubes & Batteries	28.00	20.09	10.63
6	Vehicles	188.95	203.66	-
	Total	1149.39		
	SALES:			
1	Cylinders & Burners	494.89	702.55	764.99
2	Cement	417.68	495.47	368.54
3	Iron & Steel	20.21	52.84	12.77
4	Office Equipment & Furniture	91.84	82.87	73.77
5	Tyre, Tubes & Batteries	36.06	20.03	12.18
6	Vehicles	194.73	209.37	0.22
	Total			
II	COMMISSION GOODS (Purchases and Sales)			
1	Cement	25.91	185.98	639.00
2	Iron & Steel	2181.25	1339.11	3562.04
3	Office Equipment & Furniture	1.00	-	0.00
4	Tyres & Tubes	8.30	45.59	55.69
5	Vehicles	240.73	336.40	609.46
6	Electrical Goods	839.99	360.48	1548.00
	Total			

APPENDIX – XXVII
(Ref: Paragraph 7.12.6.3; Page 170)

**STATEMENT SHOWING THE DETAILS OF DIFFERENCES BETWEEN BOOK
BALANCES AND PHYSICAL BALANCES OF DIFFERENT STORE ITEMS HELD BY THE
COPORATION AT HEAD OFFICE AND JORETHANG**

SL. No	Name of the Units	Items	Quantity as per Book balance/ stock register (In nos.)	Quantity as per physical verification (In nos.)	Difference in quantity (In nos.)	Rate adopted (In Rs.)	Value of differential stock (In Rs.)	
1	2	3	4	5	6	7	8	
1	Head Office	i	Cylinders (Domestic-14.2 Kg.)	38453	367	38086	232.25	8845473.50
		ii	Cylinders (Commercial)	1473	19	1454	752.37	1093945.98
		iii	Cylinders (5 Kg.)	375	42	333	84.00	27972.00
		iv	Single Burner	339	150	189	350.00	66150.00
		v	Double Burner	795	314	481	728.00	350168.00
		vi	Gas Lighter	1162	600	562	40.00	22480.00
		vii	Rubber Tube	5500	59	5441	21.00	114261.00
		viii	Cement (in bags)	55454	182	55272	159	8788248
		ix	TMT Bar (8 mm) (in Kgs)	490	0	490	177.21	86832.90
		x	TMT Bar (10 mm) (in Kgs)	898	0	898	176.14	158173.72
		xi	TMT Bar (12 mm) (in Kgs)	1	0	1	176.14	176.14
		xii	TMT Bar (16 mm) (in Kgs)	67	0	67	167.58	11227.86
		xiii	TMT Bar (20 mm) (in Kgs)	4	0	4	159.02	636.08
		xiv	GCI sheet (8 ft) (pics)	269	0	269	332.16	89351.04
		xv	GP sheet (8 ft)(Pics)	42	0	42	332.16	13950.72
2	Jorethang	i	Cylinders (Domestic-14.2 Kg.)	29476	647	28829	217.29	6264253.41
		ii	Cylinders (Commercial)	390	9	381	410.57	156427.17
		iii	Cylinders (5 Kg.)	20	4	16	84.00	1344.00
		iv	Single Burner	29	8	21	308.75	6483.75
		v	Double Burner	1366	581	785	728.00	571480.00
		vi	Gas Lighter	798	530	268	40.00	10720.00
		vii	Cement (in bags)	893	468	425	189.00	80325.00
		viii	GI Sheets	668	565*	103	410.48	42279.44
TOTAL							26802359.71	

*Note: 565 nos of GI sheets include 555 nos issued to RMDD on loan basis for which separate comment was made.