

APPENDIX – 1.1
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
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.	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.	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.

APPENDIX – 1.1
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 – 1.1

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.
Quantum Spread	Debt Stock*Interest Spread

APPENDIX – 1.2
(Ref: Paragraph 1.3; Page 4)
SUMMARISED FINANCIAL POSITION OF THE
GOVERNMENT OF SIKKIM
AS ON 31 MARCH 2006

(Rupees in crore)

As on 31.03.2006		Liabilities	As on 31.03.2007	
569.21		Internal Debt		675.67
0	420.03	Market Loans bearing interest	517.42	0
	68.91	Loans from LIC	75.15	
	80.27	Loans from other institutions	83.10	
327.68		Loans and Advances from Central Government-		324.93
0	4.94	Pre 1984-85 Loans	4.39	0
	88.99	Non-Plan Loans	93.50	
	216.62	Loans for State Plan Schemes	206.80	
	13.63	Loans for Central and Centrally Sponsored Plan Schemes	16.74	
	3.50	Loans for special schemes	3.50	
	--	Ways and Means Advances	00.00	
486.96				524.06
		Contingency Fund	1.00	
		Small Savings, Provident Funds, etc.	321.13	
		Deposits	30.45	
		Reserve Funds	86.43	
		Remittance Balances	85.05	
1401.25*		Surplus on Government Accounts		1630.24
	1204.49*	Last year balance	1401.25*	0
	196.76	Add Revenue Surplus	228.99	
2785.10*		Total		3154.90
As on 31.03.2006		Assets	As on 31.03.2007	
2565.48		Gross Capital Outlay on Fixed Assets-		2891.90
	82.48	Investments in shares of Companies, Corporation, etc.	83.40	0
	2483.00	Other Capital Outlay	2808.50	0
6.09		Loans and Advances-		5.51
	4.95	Other Development Loans	4.56	0
	1.14	Loans to Government servants and Miscellaneous loans	0.95	
		Reserve Fund Investments		0
1.03		Advances		1.03
(-) 40.09		Suspense and Miscellaneous Balances		(-)45.72
252.59		Cash		302.18
		Cash in Treasuries and Local Remittances	0	0
	170.93	Deposits with other Bank	64.19	0
	0.75	Departmental Cash Balance	0.61	0
	9.76	Cash Balance Investments	153.00	0
	71.15	Earmarked Funds Invested	84.38	0
2785.10		Total		3154.90

* Difference of Rs.1.99 crore from previous year's Report is due to proforma correction in the Finance Accounts.

APPENDIX – 1.3
(Ref: Paragraph 1.3, Page 4)
Abstract of Receipts and Disbursements for the year 2006-07

(Rupees in crore)

Receipts				Disbursements					
2005-06			2006-07	2005-06		Non-Plan	Plan	Total	2006-07
1,088.20	Section A: Revenue								
	I-Revenue Receipts		1,203.25	891.44	I- Revenue expenditure				974.27
	Tax revenue	173.18			General services	328.81	6.82	334.83	
	Non-tax revenue	171.75			Social Services	190.67	165.14	355.81	
	State's share of Union Taxes	222.78			Education, Sports, Art and Culture	123.61	87.97	211.58	
	Non-Plan Grants	64.26			Health and Family Welfare	31.45	23.39	54.84	
					Water Supply, Sanitation, Housing and Urban Development	11.65	23.83	35.48	
					Information and Broadcasting	1.60	3.96	5.56	
	Grants for State Plan Schemes	443.47			Welfare of Scheduled Caste, Scheduled tribes and Other Backward Classes	4.45	8.70	13.15	
	Grants for Central and Centrally Sponsored Plan Schemes	127.81			Labour and labour Welfare	0.85	0.97	1.82	
					Social Welfare and Nutrition	13.00	16.32	29.32	
					Others	4.05	--	4.05	
					Economic Services				
					Agriculture and Allied Activities	48.46	62.57	111.03	
					Rural Development	3.28	33.32	36.60	
					Special Areas Programmes	--	4.24	4.24	
					Irrigation and Flood Control	1.35	14.15	15.50	
					Energy	19.17	19.01	38.18	
					Industry and Minerals	4.15	7.62	11.77	
					Transport	39.72	10.28	50.00	
					Science Technology and Environment	--	1.99	1.99	
					General Economic Services	2.80	11.51	14.31	
	II-Revenue deficit carried over to Section-B	--		196.76	II-Revenue surplus carried over to Section-B				228.98
1,088.20			1,203.25	1,088.20					1,203.25

Receipts				Disbursements					
2005-06		2006-07	2005-06		Non-Plan	Plan	Total	2006-07	
	Section-B								
302.42	III-Opening Cash balance including Permanent Advances and Cash Balance Investment	252.59	345.73	III-Capital Outlay	--	326.42	326.42	326.42	
	IV Miscellaneous Capital receipts			General services		21.06	21.06		
				Social Services		119.31			
				Education, Sports, Art and Culture		25.24			
				Health and Family Welfare		1.92			
				Water Supply, Sanitation, Housing and Urban Development		88.85			
				Welfare of Scheduled Caste, Scheduled tribes and Other Backward Classes		2.82			
				Social Welfare		0.48	--		
				Others		--	--		
				Economic Services		186.05			
				Agriculture and Allied Activities		5.78			
				Rural Development		25.11			
				Special Areas Programmes		26.13			
				Irrigation and Flood control		2.47			
				Energy		38.16			
				Industry and Minerals		3.75			
				Transport		62.32			
				General Economic Services		22.33			
(-) 0.24	V-Recoveries of Loans and Advances	0.14	0.68	IV-Loans and Advances disbursements					
	From Power Projects			To Government Servants	0.20			0.20	
	From Government Servants and			To Others	--				
	From Others			V -Revenue deficit brought down	--				
196.76	VI-Revenue surplus brought down	228.99							
145.06	VII-Public debt receipts	142.75	32.40	VI-Repayment of Public Debt				39.03	
	External debt	--		External debt					

Receipts				Disbursements					
2005-06			2006-07	2005-06		Non-Plan	Plan	Total	2006-07
	Internal debt other than ways and means Advances and overdraft	132.22			Internal debt other than Ways and Means Advances and Overdraft	--	25.76		
	Net transaction under Ways and Means Advances including over draft				Net transaction under Ways and Means Advances including overdraft				
22.99	Loans and Advances from Central Government	10.52			Repayment of Loans and Advances to Central Government		13.27		
	VIII-Amount transferred to Contingency Fund			0.10	VII-Expenditure from Contingency Fund				0.00
1456.53	IX-Public Account Receipts		1705.54	1470.09	VIII-Public Account disbursements				1662.92
	Small Savings and Provident fund	80.02			Small Savings and Provident Funds		63.77		
	Reserve funds	24.51			Reserve Funds		21.13		
	Suspense and Miscellaneous	1119.86			Suspense and Miscellaneous		1114.23		
	Remittance	456.45			Remittances		444.53		
	Deposits and Advances	24.70			Deposits and Advances		19.24		
				252.59	IX- Cash balance at the end				302.17
					Cash in Treasuries and Local Remittances			53.67	
					Deposits with Reserve Bank			10.51	
					Departmental Cash Balance including permanent Advances			84.99	
					Cash Balance Investment			153.00	
2100.91	Total		2330.74	1985.00	Total				2330.74

APPENDIX – 1.4
(Ref: Paragraph 1.3; Page 4)

Statement showing Sources and Application of Funds

(Rupees in crore)

2005-06	Sources			2006-07
1,088.20	1.	Revenue receipts		1203.25
0.14	2.	Recoveries of Loans and Advances		0.78
112.66	3.	Increase in Public debt other than overdraft		103.71
(-) 13.56	4.	Net receipts from Public Account		
		Increase in Small Savings	16.25	42.63
		Increase in Deposits and Advances	5.46	
		Increase in Reserve Funds	3.37	
		Net effect of Suspense and Miscellaneous transactions	5.63	
		Net effect of remittance transactions	11.92	
1,187.44		Total		1350.37
2005-06	Application			
891.44	1.	Revenue expenditure		974.27
-	2.	Lending for development and other purposes		0.20
345.73	3.	Capital expenditure		326.42
0.10	4.	Net effect of contingency fund transaction		(-)0.10
(-)49.83	5.	Increase in Cash Balance		49.58
1,187.44		Total		1350.37

APPENDIX – 1.5
(Ref: Paragraph 1.3, Page 4)
Time Series Data on State Government Finances

(Rupees in crore)

	2002-03	2003-04	2004-05	2005-06	2006-07
<i>Part A. Receipts</i>					
1 Revenue Receipts	908.04 (92)	898.93 (87)	1,011.29 (84)	1,088.20 (88)	1203.25(89)
(i) Tax Revenue	105.53 (5.07)	108.00 (8.05)	116.95 (6.18)	147.23 (13.52)	173.18(14.39)
Taxes on Sales, Trade, Etc.	41.42 (39.05)	48.87 (45.24)	48.18 (41.20)	56.65 (38.48)	74.66(43.11)
State Excise	22.45 (21.27)	25.25 (23.38)	32.69 (27.95)	32.96 (22.39)	33.31(19.23)
Taxes on Vehicles	2.35 (2.23)	2.74 (2.55)	3.24 (2.77)	4.24 (2.88)	5.95(3.44)
Stamps and Registration fees	3.45 (3.27)	1.14 (1.05)	1.43 (1.22)	2.27 (1.54)	2.52(1.46)
Land Revenue	0.40 (0.37)	0.18 (0.17)	0.44 (0.37)	0.61 (0.41)	0.78(0.45)
Other Taxes	2.78 (2.63)	3.06 (2.83)	1.88 (1.61)	2.68 (1.81)	9.44(5.45)
Taxes on Income other than Corporation Taxes	32.67 (30.96)	26.76 (24.78)	29.09 (24.87)	47.82 (32.49)	46.52(26.86)
(ii) Non-Tax Revenue	143.36 (15.79)	95.04 (10.57)	111.36 (11.01)	113.94 (10.47)	171.75(14.27)
(iii) State's share in Union taxes and duties	77.20 (8.50)	112.33 (12.50)	107.35 (10.62)	182.13 (16.74)	222.78(18.51)
(iv) Grants in aid from GOI	581.95 (64.09)	583.56 (64.92)	675.63 (66.81)	644.90 (52.26)	635.54(52.82)
2 Misc. Capital Receipts	-	-	--	--	--
3 Total revenue and Non-debt capital receipts (1+2)	908.04	898.94	1,011.29	1,088.20	1203.25
4 Recovery of loans and advances	1.28	1.08	(-) 0.24	0.14	0.78
5 Public Debt Receipts	78.53 (8)	137.02 (13)	192.99 (16)	145.06 (12)	142.74(11)
Internal Debt (excluding Ways and Means Advances and Overdraft)	34.81 (44.33)	75.96 (55.44)	110.32 (57.16)	122.07 (84.15)	132.22 (92.63)
Net transactions under Ways and Means Advances and Overdraft	-	-	-	--	--
Loans and Advances from Government of India#	43.72 (55.67)	61.06 (44.56)	82.67 (42.84)	22.99 (15.85)	10.52 (7.37)
6 Total receipts in the Consolidated Fund (3+4+5)	987.85	1,037.04	1204.04	1,233.40	1346.77
7 Contingency Fund receipts	-	0.03	0.50	--	0.10
8 Public Account receipts	1,356.15	1,193.34	1,415.38	1,456.53	1705.54

		2002-03	2003-04	2004-05	2005-06	2006-07
9	Total receipts of Government (6+7+8)	2,344.00	2,230.41	2,619.92	2,689.93	3052.41
Part B. Expenditure/Disbursement						
10	Revenue Expenditure	709.14 (77.15)	738.68 (77.73)	842.38 (70.40)	891.44 (72.05)	974.27 (74.89)
	<i>Plan</i>	248.03 (34.98)	246.32 (33.35)	238.02 (28.26)	294.20 (33.00)	336.65 (34.55)
	<i>Non-plan</i>	461.11 (65.02)	492.36 (66.65)	604.36 (71.74)	597.24 (67.00)	637.62 (65.45)
	General Services (including interest payments)	232.27 (32.75)	246.81 (33.41)	259.52 (30.81)	287.27 (32.23)	334.83 (34.47)
	Social Services	238.74 (33.67)	262.84 (35.58)	306.64 (36.40)	337.78 (42.38)	355.81 (29.11)
	Economic Services	238.13 (33.58)	229.03 (31.01)	276.22 (32.79)	266.39 (37.89)	283.63 (25.09)
	Grants-in-aid and contributions ¹	7.80	37.14	22.55	34.56	31.99 (100)
11	Capital expenditure	208.98 (22.74)	211.49 (22.26)	353.54 (29.56)	345.73 (27.95)	326.42 (25.09)
	<i>Plan</i>	208.98 (100)	211.49 (100)	353.54 (100)	345.73 (100)	326.42 (100)
	<i>Non-plan</i>	-	-	--	--	--
	General Services	11.49 (5.50)	12.77 (6.04)	16.49 (4.66)	17.37 (5.02)	21.06 (6.45)
	Social Services	83.66 (40.03)	97.44 (46.07)	131.64 (37.23)	108.97 (31.52)	119.31 (36.55)
	Economic Services	113.83 (54.47)	101.28 (47.89)	205.41 (58.11)	219.39 (63.46)	186.05 (57)
12	Disbursement of Loans and Advances	0.06 (0.01)	0.100 (.01)	0.68 (0.05)	--	0.20 (0.02)
13	Total (10+11+12)	919.18	950.27	1,196.60	1,237.17	1300.89
14	Repayment of Public debt	40.35	84.17	83.72	32.40	39.03
	Internal Debt (excluding Ways and Means Advances and Overdraft)	7.70	16.47	43.65	20.35	25.76
	Net transactions under Ways and Means Advances and Overdraft	-	-	--	--	--
	Loans and Advances from Government of India	32.65	67.70	40.07	12.05	13.27
15	Appropriation to Contingency Funds	-	-	-	--	--
16	Total disbursement out of Consolidated Fund (13+14+15)	2,132.01	1,476.69	2,161.43	2,145.73	2253.21 ²
17	Contingency Fund disbursements	0.03	0.50	0.00	0.10	0.00
18	Public Account disbursements	1,311.79	1,204.82	1,244.64	1,470.09	1662.92

¹ Forms part of Social and Economic Services

² Includes expenditure of Rs. 913.29 crore on State Lotteries

		2002-03	2003-04	2004-05	2005-06	2006-07
19	Total disbursements by the State (16+17+18)	3,443.83	2,681.98	3,406.07	3,615.92	3916.13 ²
<i>Part C. Deficit</i>						
20	Revenue surplus (10-1)	197.90	160.25	168.91	196.76	228.98
21	Fiscal Deficit (1+2+4-13)	9.86	50.26	185.55	148.83	96.86
22	Primary Surplus (+) / Deficit (-) (21-23)	(+) 79.67	(+) 42.24	(-) 86.36	(-) 46.23	(+) 18.41
<i>Part D. Other data</i>						
23	Interest Payments (included in revenue expenditure)	89.53	92.50	99.19	102.60	115.27
24	Arrears of Revenue (percentage of Tax & Non-Tax Revenue receipts)	2.16	15.11	3.91	7.86	41.61
25	Financial Assistance to local bodies etc.	7.80	36.84	22.55	34.56	31.98
26	Ways and Means Advances/ Overdraft availed (days)	-	-	-	--	--
27	Interest on Ways and Means Advances/Overdraft		-	-	--	--
28	Gross State Domestic Product (GSDP)	1275.91	1429.72	1602.17	1803.11(Q)	2040.49(A)
29	Outstanding fiscal liabilities (year end)	867.68	966.45	1,107.07	1,350.87	1483.99
30	Outstanding guarantees (year end)	95.70	86.10	82.47	84.47	84.40
31	Maximum amount guaranteed (year end)	-	-	88.10	84.47	84.47
32	Number of incomplete projects	36	76	60	149	105
33	Capital blocked in incomplete projects.	13.60	184.19	222.84	313.16	136.74

Q=Quick estimate. A=Advance estimate

APPENDIX – 1.6
(Ref: Paragraph 1.6.6; Page 19)

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	2005-06	2005-06
3	State Health and Welfare Society	2004-05	2004-05
4	National Aids Control Society	2006-07	2006-07
5	Paljor Namgyal Girls Higher Secondary School	2006-07	2006-07
6	Prevention and Control of Blindness Society	2006-07	2006-07
7	Sikkim Institute of Rural Development (SIRD)	2006-07	2006-07
8	Sikkim Renewable Energy Development Agency (SREDA)	2006-07	2006-07
9	Sikkim Research Institute of Tibetology	2005-06	2004-05
10	Sikkim Rural Development Agency (SRDA)	2006-07	2006-07
11	Sikkim State Commission for Women	2005-06	2005-06
12	Sikkim State Illness Fund Association	2006-07	2006-07
13	Sikkim Urban Development Agency (SUDA)	2006-07	2005-06
14	Small Farmers Agri Business Consortium	2006-07	2006-07
15	State Legal Service Authority (SLSA)	2005-06	2005-06
16	State Leprosy Society	2006-07	2005-06
17	Tashi Namgyal Academy (TNA)	2006-07	2006-07
18	Rajya Sainik Board	2004-05	2004-05
19	Sikkim Co-operative Milk Producers Union Limited (SMU)	2005-06	2005-06
20	Sikkim Khadi and Village Industries Board	2004-05	2004-05
21	Sikkim Co-operative Supply and Marketing Federation Ltd. (SIMFED)	2004-05	2004-05
22	Panchayat Raj Institutions (PRI)	2005-06	2004-05
23	Sikkim Housing and Development Board	2002-03	2002-03

APPENDIX – 2.1
(Ref: Paragraph 2.3.1; Page 32)
Statement showing reasons for major saving

(Rupees in crore)

Grant No./Name	Section	Grant			Actual Expenditure	Saving	Reasons for Saving
		Original	Supplementary	Total			
07 Human Resource Development	Capital	31.96	9.41	41.37	22.07	19.30	Non-receipt of grant from NEC, delay in supply of equipment, non-release of payment on civil work and matching of expenditure under revenue.
10 Finance, Revenue and Expenditure (Voted)	Revenue	981.99	3.25	985.24	974.67	10.57	Non-filling of vacant posts, curtailment in office expenses, non/less-receipt of bills, less/non performance of tour by the officers/officials, transfer, retirement of staff without any replacement and less claims of ex-gratia compensation of families of Government servants.
18 Information Technology	Revenue	11.55	0.40	11.95	1.02	10.93	Non-receipt of funds from Union Department of Information Technology.
22 Land Revenue and Disaster Management	Revenue	49.36	0.18	49.54	35.90	13.64	Curtailment of unnecessary tours, decrease in the rate of computer maintenance charge, transfer of field officers during February 2007, non-receipt of claim, non-receipt of instalments of central share, non-receipt of demand from NIC in respect of project handled by it and non-implementation of programme as competent technical resource persons were not available.
29 Development, Planning, Economic Reforms and North Eastern Council Affairs	Revenue	24.00	0.45	24.45	10.14	14.31	Due to non-submission of sanctioned schemes by the implementing departments, economic measures, non transfer of officers in the office of PIME and transfer of staff to other statistical cell of Government departments.
31 Energy and Power	Capital	92.95	79.99	172.94	38.32	134.62	Schemes being taken up by SREDA, non-receipt of funds from GOI, non-receipt of bills, restriction of expenditure to the extent of funds received from GOI and to the extent of work

Audit Report for the year ended 31 March 2007

31 Energy and Power	Revenue	51.16	0.00	51.16	38.63	12.53	The receipts from trading of energy being sufficient to cover the fixed charges and the energy charges payable to various CPSUs during the year 2006-07, non-release of fund by the Planning Commission, GOI, transfer of work charged employees to other districts and less payment of encashment than anticipated.
33 Water Security and Public Health Engineering	Capital	55.71	8.10	63.81	27.58	36.23	Non-receipt of fund from the GOI, non-completion of work and non-receiving of fund from the centre.
34 Roads	Capital	130.68	5.93	136.61	51.55	85.06	Non-commencement of project, non release of fund by GOI, non-sanction of mobilisation advance to contractor by Finance, Revenue and Expenditure Department and late finalisation of project and non-progress of work.
40 Tourism	Capital	37.65	2.00	39.65	21.88	17.77	Cut imposed in annual plan 2006-07 by the Government, non-receipt of fund from Government of India, delay in progress of work and non-implementation of Yangyang-Bhalaydunga ropeway project.
41 Urban Development	Capital	19.59	1.74	21.33	5.00	16.33	Non implementation of schemes and non-receipt of central fund
41 Urban Development	Revenue	23.51	0.08	23.59	12.59	11.00	Less claim of arrears and leave encashment, medical and travel expenses, less expenses on sanitation works, curtailment of assistance to SHDB and full payment of debt liabilities, less expenses, non implementation of scheme and non-receipt of central share required to meet up the proportionate State share to enable clearance of backlog
Total		1,510.11	111.53	1,621.64	1,239.35	382.29	

Source: Appropriation Accounts

APPENDIX – 2.1A
(Ref: Paragraph 2.3.1; Page 32)
Statement showing areas in which major savings occurred
(Rupees in crore)

<i>Sl. No</i>	<i>Grant No.</i>	<i>Section</i>	<i>Areas in which major savings occurred</i>	<i>Savings</i>
1	7	Capital	4202 – Capital outlay on education, sports, art and culture – Technical education – Technical schools	18.40
2	10	Revenue	2054 – Treasury and accounts administration – External aided project	7.00
3	18	Revenue	2852 – Industries – Telecommunication and electronic industries – Other expenditure – Information technology department	10.93
4	22	Revenue	2245 – Relief on account of natural calamities – Flood, cyclones etc. – Other expenditure	13.40
5	29	Revenue	3451 – Secretariat Economic services – Secretariat – Planning and development department	9.07
6	31	Capital	4801 – Capital outlay on power projects – Rural electrification – Other expenditure – Rajiv Gandhi grameen vidyutikaran yojana (RGGVY)	56.00
7	31	Revenue	2801 – Power – Hydel generation – Purchase of power	12.67
8	33	Capital	4215 – Capital outlay on water supply and sanitation – Water supply – Urban water supply – Gangtok water supply schemes (East)	21.02
9	34	Capital	5054 – Capital outlay on roads and bridges – District & other roads – Road works – District roads	20.00
10	40	Capital	5452 – Capital outlay on tourism – Tourist infrastructure – Tourist centre – Development projects	12.70
11	41	Capital	4217 – Capital outlay on urban development – Integrated development of small and medium towns – Construction – National urban renewal mission	15
12	41	Revenue	2216 – Housing – General – Assistance to housing boards, corporations, etc. – Sikkim housing board	6.05

APPENDIX – 2.2

(Ref: Paragraph 2.3.4; Page 33)

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	2	3	4	5	6	7	8	9
1	1	Food Security and Agriculture Development	Capital	1.15	0.15	1.30	0.54	0.76
2	2	Animal husbandry, livestock, fisheries and veterinary services	Revenue	21.53	1.18	22.70	20.74	1.96
3	2	Animal husbandry, livestock, fisheries and veterinary services	Capital	0.88	0.08	0.96	0.85	0.11
4	5	Cultural Affairs and Heritage	Revenue	4.98	0.13	5.10	4.87	0.23
5	6	Ecclesiastical	Revenue	3.96	0.05	4.01	3.87	0.13
6	7	Human Resource Development	Capital	31.96	9.41	41.37	22.07	19.30
7	10	Finance, Revenue and expenditure	Revenue	981.99	3.25	985.24	974.67	10.57
8	11	Food, Civil Supplies and Consumer Affairs	Revenue	15.86	0.70	16.56	15.28	1.29
9	12	Forestry and Environment Management	Revenue	31.02	3.97	34.99	30.87	4.12
10	12	Forestry and Environment Management	Capital	2.00	1.25	3.25	1.29	1.96
11	15	Horticulture and Cash Crops Management	Revenue	11.25	0.15	11.40	10.50	0.90
12	16	Commerce and Industries	Capital	7.00	1.00	8.00	4.70	3.30
13	18	Information Technology	Revenue	11.55	0.40	11.95	1.02	10.93
14	19	Irrigation and Flood Control	Revenue	19.08	0.15	19.23	15.72	3.51

Sl. No.	Grant No.	Name of Grant	Section	Original provision	Supplementary provision	Total provision	Expenditure during the year	Savings
1	2	3	4	5	6	7	8	9
15	22	Land Revenue and Disaster Management	Revenue	49.36	0.18	49.53	35.90	13.64
16	29	Development, Planning, economic Reforms and north Eastern Council Affairs	Revenue	24.00	0.45	24.45	10.14	14.31
17	30	Police	Capital	4.65	1.26	5.91	4.40	1.52
18	31	Energy and Power	Capital	92.95	79.99	172.94	38.32	134.62
19	33	Water security and Public Health Engineering	Capital	55.71	8.10	63.81	27.58	36.23
20	34	Roads	Revenue	39.77	0.10	39.88	30.43	9.44
21	34	Roads	Capital	130.68	5.93	136.61	51.55	85.05
22	38	Social Justice, Empowerment and welfare	Revenue	28.62	1.21	29.83	25.40	4.43
23	38	Social Justice, Empowerment and welfare	Capital	5.83	0.89	6.71	3.30	3.41
24	40	Tourism	Revenue	6.66	0.45	7.11	6.58	0.53
25	40	Tourism	Capital	37.65	2.00	39.65	21.88	17.77
26	41	Urban Development	Revenue	23.51	0.08	23.59	12.59	10.99
27	41	Urban Development	Capital	19.59	1.74	21.33	5.00	16.33
28	42	Vigilance	Revenue	1.78	0.01	1.79	1.75	0.04
Total				1,664.97	124.26	1,789.20	1,381.81	407.38

APPENDIX – 2.3

(Ref: Paragraph 2.3.4; Page 33)

**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	Supplementary provision	Total provision	Expenditure during the year	Savings
1	1	1 Food Security and Agriculture Development	Revenue	20.29	14.81	35.10	33.95	1.15
2	7	7 Human Resource Development	Revenue	188.25	19.57	207.82	203.04	4.78
3	13	13 Health Care, Human Services and Family welfare	Revenue	53.01	6.31	59.32	56.13	3.19
4	14	14 Home	Revenue	12.01	2.07	14.08	13.85	0.23
5	16	16 Commerce and Industries	Revenue	11.74	5.32	17.06	16.77	0.29
6	20	20 Judiciary Voted	Revenue	3.46	0.35	3.81	3.71	0.10
7	24	24 Legislature Voted	Revenue	4.13	0.26	4.39	4.22	0.17
8	28	28 Personnel, Administrative Reforms, Training, Public Grievances, Career Options, Skill Development, Chief Minister's Self Employment Scheme	Revenue	4.64	0.17	4.81	4.65	0.16
9	39	39 Sports Affairs	Revenue	6.15	1.40	7.55	6.44	1.11
10	10	10 Finance, Revenue and Expenditure Charged	Revenue	128.34	1.88	130.22	129.00	1.22
11	3	3 Buildings	Capital	17.68	3.00	20.68	19.82	0.86
12	19	19 Irrigation and Flood Control	Capital	2.07	4.05	6.12	2.47	3.65
13	29	29 Development, Planning, economic Reforms and north Eastern Council Affairs	Capital	19.22	10.00	29.22	26.13	3.09
14	35	35 Rural Management and Development	Capital	77.39	16.18	93.57	85.27	8.30
Total				548.38	85.37	633.75	605.4	28.30

APPENDIX – 2.4

(Ref: Paragraph 2.3.4; Page 33)

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
30	Police	Revenue	66.37	4.00	71.23	0.86
35	Rural Management and Development	Revenue	51.63	1.65	55.02	1.74
37	Sikkim Nationalised Transport	Revenue	16.87	0.36	17.24	0.01
15	Horticulture and Cash Crops Management	Capital	0.51	1.80	2.32	0.01
Total			135.38	7.81	145.81	2.62

APPENDIX – 2.5

(Ref : Paragraph 2.3.5; Page 34)
Statement showing persistent savings

(Rupees in crore)

Sl.No	Grants No	Name	Section	2004-05	2005-06	2006-07
1	16	Commerce and Industries	Capital	1.11 (15)	3.00 (28)	3.30 (41.22)
2	31	Energy and Power	Capital	35.81 (26)	47.66 (35)	134.62 (77.84)
3	39	Sports & Youth Affairs	Revenue	1.22 (31)	2.35 (28)	1.11 (14.7)
4	40	Tourism	Capital	10.13 (62)	11.68 (46)	17.78 (44.82)

(Figures in brackets indicates percentage to total provision)

APPENDIX – 2.6

(Ref: Paragraph 2.3.7; Page 34)

(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	1	2401 – Crop Husbandry 104 – Agricultural farms 01 – Agriculture Department	489.92	489.96	0.04	7.48
2	2	2403 – Animal Husbandry 001 – Direction and Administration 60 - Administration	228.03	250.30	22.27	13.00
3	2	2405 – Fisheries 001 – Direction and Administration 62 – Carps and Catfish Seed production	36.55	40.38	3.83	0.10
4	7	2202 – General Education 03 – University and Higher Education 103 – Government Colleges and Institutions 65 – Government Degree College, Gangtok	270.23	273.63	3.40	2.00
5	13	2211 – Family Welfare 003 – Training	30.00	30.63	0.63	1.65
6	22	2029 – Land Revenue 101 – Collection Charges 60 – District Collectorate	211.85	222.26	10.41	0.24
7	30	2055 – Police 108 – State Headquarters Police 66 – Traffic Police	110.91	113.70	2.79	2.60
8	38	2225 – Welfare of SC, ST and OBC 01 – Welfare of SC 001 – Direction & Administration 60 – Establishment	54.77	56.07	1.30	2.90

(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	3	4	5	6	7
1	1	2401 – Crop Husbandry 105 – Manures & Fertilisers 62 – Agriculture inputs scheme	96.15	84.95	11.20	11.93
2	1	4401 – Capital outlay on crop husbandry 104 – Agricultural farms 01 – Agriculture Department	109.90	49.20	60.70	61.13
3	2	2403 – Animal Husbandry 106 – other livestock development 72 – other livestock breeding	30.00	3.35	26.65	27.00
4	2	2403 – Animal Husbandry 105 – Piggery Development 70 – Intensive piggery Development	53.72	52.86	0.86	1.00
5	3	2059 – Public works 01 – office buildings 053 – Maintenance & repairs 03 – Building & Housing Department	788.18	747.37	40.81	44.52
6	3	2059 – Public works 80 – General 004 – Planning & Research 03 – Building & Housing Department	5.00	3.85	1.15	1.27
7	3	2059 – Public Works 80 – General 799 – Suspense 03 – Building & Housing Department	50.00	42.71	7.29	7.89
8	3	2216 – Housing 01 – Government Residential Buildings 106 – General pool accommodation 61 – Furnishing	26.00	22.68	3.32	3.38
9	5	2205 – Art & Culture 102 – Promotion of arts and culture 60 – Establishment	179.29	169.22	10.07	10.75
10	6	2250 – Other social services 103 – Upkeep of Shrines, temples, etd.	339.23	221.11	118.12	118.57
11	7	2202 – General Education 01 – Elementary Education 107 – Teachers Training 66 – Teachers Training Institute	65.85	58.27	7.58	8.34
12	7	2202 – General Education 104 – Teachers and other Services 64 – High and Higher Secondary School	7,692.38	7,658.21	34.17	143.40

Sl. No	Grant No.	Head of Account	Total Grant (Original plus Supplementary)	Actual Expenditure	Actual Savings	Amount of Appropriation
1	2	3	4	5	6	7
13	7	2202 – General Education 80 – General 001 – Direction & Administration 60 – Establishment	465.79	444.16	21.63	26.14
14	7	4202 – Capital outlay on Education, Sports, art & culture 01 – General Education 202 – Secondary Education 70 – Buildings	201.00	177.83	23.17	24.87
15	8	2015 – Elections 108 – Issue on photo identity cards to voters 63 – Photo identity cards	13.50	10.87	2.63	3.05
16	10	2071 – Pensions and other retirement benefits 01 – Civil 115 – Leave encashment benefits	650.00	607.88	42.12	44.70
17	10	2049 – Interest Payment 03 – Interest on Small savings, provident funds, etc. 104 – Interest on State provident funds 67 – General Provident Fund	2,100.00	2,094.58	5.42	5.44
18	11	2408 – Food Storage and warehousing 01 – Food 001 – Direction & Administration	281.61	280.27	1.34	1.87
19	11	2408 – Food Storage and warehousing 101 – procurement and supply 61 – Setting up of town rationing office and area offices	6.50	2.25	4.25	4.32
20	12	2406 – Forestry & Wild life 102 – Social and farm forestry 70 – Farm forestry	444.95	385.71	59.24	60.35
21	13	2210 – Medical and public health 800 – Other expenditure	324.00	293.54	30.46	30.75
22	13	2210 – Medical and public health 101 – Prevention and control of diseases 69 – National leprosy control programme	42.81	39.02	3.79	4.00
23	13	2210 – Medical and public health 104 – Drug control 71 – Drug Cell	21.65	20.93	0.72	1.35
24	13	4210 – Capital outlay on medical and public health 02 – Rural health services 101 – Health sub-centres 60 – Construction	70.00	44.23	25.77	28.50

Sl. No	Grant No.	Head of Account	Total Grant (Original plus Supplementary)	Actual Expenditure	Actual Savings	Amount of Appropriation
1	2	3	4	5	6	7
25	15	2401 – Crop husbandry 108 – Commercial crops 16 – Horticulture department	22.85	17.01	5.84	5.85
26	15	2401 – Crop husbandry 119 – Horticulture and vegetable crops 61 – Floriculture	70.75	67.32	3.43	5.95
27	15	2401 – Crop husbandry 119 – Horticulture and vegetable crops 63 – Progeny orchards	94.23	85.82	8.41	8.50
28	19	4711 – Capital outlay on flood control projects 01 – Flood control 800 – Other expenditure	200.00	158.71	41.29	45.00
29	22	2053 – District administration 094 – Other establishments 60 – Sub-divisional establishments	123.46	121.05	2.41	3.34
30	22	2506 – Land reforms 800 – Other expenditure 60 – Land bank schemes	30.00	29.93	0.07	30.00
31	24	2071 – Pensions and other retirement benefits 01 – Civil 111 – Pensions to legislators 60 – Ex-members of State legislators	46.86	43.96	2.90	3.20
32	29	3451 – Secretariat-Economic services 090 – Secretariat 30 – Planning and development department	1,005.93	99.14	906.79	907.57
33	29	3454 – Census surveys and statistics 02 – Surveys and statistics 800 – Other expenditure 62 – Public finance unit	7.00	6.15	0.85	1.00
34	29	3454 – Census surveys and statistics 800 – Other expenditure 61 – District statistical offices	35.00	34.43	0.57	2.00
35	30	2055 – Police 108 – State police headquarters 67 – Reserve line and police band	721.30	685.90	35.40	35.50
36	31	2801 – Power 01 – Hydel generation 101 – Purchase of power	1,385.00	117.62	1,267.38	1,267.57
37	31	2801 – Power 800 – Other expenditure each transmission/distribution system 63 – Maintenance and repairs	1,303.51	1,292.38	11.13	12.17
38	31	4801 – Capital outlay on power projects 800 – Other expenditure 70 – APDRP	5,800.00	521.88	5,278.12	5,278.17

Sl. No	Grant No.	Head of Account	Total Grant (Original plus Supplementary)	Actual Expenditure	Actual Savings	Amount of Appropriation
1	2	3	4	5	6	7
39	31	4801 – Capital outlay on power projects 800 – Other expenditure 81 – Cost of 132 KV trans. Lines (NLCPR)	1,496.00	714.73	781.27	796.04
40	33	4215 – Capital outlay on water supply and sanitation 01 – Water supply 101 – Urban water supply 67 – Chungthang bazaar water supply schemes (North)	46.00	37.22	8.78	18.63
41	33	4215 – Capital outlay on water supply and sanitation 01 – Water supply 101 – Urban water supply 69 – Pangthang water supply schemes	211.00	204.03	6.97	9.18
42	34	5054 – Capital outlay on roads and bridges 05 – Roads of interstate or economic importance 337 – Road works 68 – Construction of steel bridge in South Sikkim	685.67	84.08	601.59	601.60
43	35	3054 – Roads and bridges 80 – General 052 – Machinery and equipments 36 – RDD	10.00	1.17	8.83	13.08
44	37	3055 – Road transport 201 – SNT 65 – Other expenditure	50.00	0.81	49.19	49.20
45	38	2225 – Welfare of SC, ST and OBC 02 – Welfare of ST 794 – Special central assistance for tribal sub-plan 62 – Tribal sub-plan central plan schemes	100.79	66.36	34.43	35.38
46	38	4235 – Capital outlay on social security and welfare 02 – Social welfare 101 – Welfare of handicapped 39 – Social welfare	20.00	12.37	7.63	8.00
47	39	2204 – Sports and Youth Services 102 – Youth welfare programme for students 65 – NSS Programme (75:25% CSS)	51.28	40.94	10.34	15.51
48	40	5452 – Capital outlay on tourism 01 – Tourist infrastructure 101 – Tourist centre 60 – Development projects	3,164.37	1,894.54	1,269.83	1,331.56

Sl. No	Grant No.	Head of Account	Total Grant (Original plus Supplementary)	Actual Expenditure	Actual Savings	Amount of Appropriation
1	2	3	4	5	6	7
49	40	5452 – Capital outlay on tourism 01 – Tourist infrastructure 102 – Tourist accommodation 61 – Construction	771.00	263.41	507.59	508.37
50	41	2217 – Urban development 80 – General 001 – Direction and administration	249.02	242.28	6.74	6.76
51	41	2217 – Urban development 800 – Other expenditure 62 – Parks and gardens	13.44	12.34	1.10	1.11

(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	7
1	1	2401 – Crop husbandry 001 – Direction and administration 01 – Agriculture department	177.91	206.30	28.39	36.80
2	1	2401 – Crop husbandry 113 – Agricultural engineering 60 – Establishment	49.98	53.41	3.43	3.70
3	1	2401 – Crop husbandry 800 – Other expenditure 64 – Soil testing	19.00	21.31	2.31	2.51
4	1	2402 – Soil and water conservation 102 – Soil conservation 01 – Agriculture department	11.00	19.99	8.99	9.00
5	3	2059 – Public works 80 – General 001 – Direction and administration 61 – Chief engineer (Buildings) establishment	439.78	442.93	3.15	7.04
6	3	4059 – Capital outlay on public works 01 – Office buildings 051 – Construction 03 – Building and housing department	703.00	723.50	20.50	21.05
7	4	2425 – Co-operation 003 – Training 60 – Training	5.00	9.69	4.69	5.29
8	4	2425 – Co-operation 108 – Assistance to other co-operatives 62 – Godowns assistance	11.10	13.85	2.75	5.25
9	5	2205 – Art and culture 001 – Direction and administration	58.58	65.53	6.95	7.16

Sl. No	Grant No.	Head of Account	Total grant (Original plus Supplementary)	Actual Expenditure	Excess	Amount of Appropriation
1	2	3	4	5	6	7
10	5	2251 – Secretariat-social services 090 – Secretariat 05 – Culture department	16.03	16.34	0.31	0.43
11	7	2202 – General education 106 – Teachers and other services 63 – Junior high schools	2,993.86	3,095.45	101.59	105.00
12	8	2015 – Elections 102 – Electoral officers 60 – Establishment	64.27	71.81	7.54	8.43
13	10	2054 – Treasury and accounts administration 095 – Directorate of accounts and treasuries 10 – Finance department	193.49	195.70	2.21	2.23
14	10	2071 – Pensions and other retirement benefits 01 – Civil 101 – Superannuation and retirement allowances	1,500.00	1,532.72	32.72	33.92
15	10	2071 – Pensions and other retirement benefits 105 – Family pensions	955.00	1,054.42	99.42	100.87
16	10	2049 – Interest payment 04 – Interest on loans and advances from central government 103 – Interest on loans for centrally sponsored plan schemes 44 – Others	102.40	103.81	1.41	1.43
17	11	2408 – Food storage and warehousing 01 – Food 101 – Procurement and supply 60 – Establishment of food grain godowns	34.50	41.51	7.01	7.11
18	11	3475 – Other general economic services 106 – Regulation of weights and measures 60 – Establishment	49.38	50.74	1.36	1.41
19	12	2406 – Forestry and wildlife 01 – Forestry 001 – Direction and administration	891.77	903.08	11.31	11.64
20	12	2406 – Forestry and wildlife 003 – Education and training 44 – Head office establishment	2.00	2.99	0.99	1.00
21	12	2406 – Forestry and wildlife 005 – Survey and utilisation of forest resources 63 – Demarcation survey	19.31	20.60	1.29	1.30

Sl. No	Grant No.	Head of Account	Total grant (Original plus Supplementary)	Actual Expenditure	Excess	Amount of Appropriation
1	2	3	4	5	6	7
22	12	2406 – Forestry and wildlife 005 – Survey and utilisation of forest resources 64 – Working plan survey	63.28	67.05	3.77	3.78
23	12	2406 – Forestry and wildlife 013 – Statistics 65 – Planning and statistical cell	26.07	26.59	0.52	0.53
24	13	2210 – Medical and public health 05 – Medical education, training and research 105 – Allopathy 65 – Training	11.00	11.72	0.72	1.50
25	13	2210 – Medical and public health 06 – Public health 101 – Prevention and control of disease 67 – National tuberculosis control programme	53.25	54.12	0.87	1.04
26	13	2210 – Medical and public health 06 – Public health 102 – Prevention of food adulteration 70 – Prevention of food adulteration	21.40	22.03	0.63	1.40
27	13	2210 – Medical and public health 01 – Urban health services – allopathy 001 – Direction and administration 61 – State health mechanical workshop	60.10	61.54	1.44	2.00
28	13	2211 – Family welfare 001 – Direction and administration 60 – Establishment	228.00	229.18	1.18	2.55
29	13	2211 – Family welfare 102 – Urban family welfare service 64 – Urban family welfare service	18.00	19.38	1.38	1.40
30	14	2013 – Council of ministers 106 – Cabinet secretariat 60 – Establishment	165.10	174.55	9.45	9.82
31	14	2052 – Secretariat general services 090 – Secretariat 15 – Home department	412.70	414.97	2.27	4.63
32	15	2401 – Crop husbandry 001 – Direction and administration 16 – Horticulture department	425.74	451.61	25.87	35.98
33	16	2851 – Village and small industries 001 – Direction and administration 60 – Directorate of small scale industries	175.55	183.08	7.53	9.36
34	17	2220 – Information and publicity 01 – Films 001 – Direction and administration 60 – Establishment	9.64	11.40	1.76	1.77

Sl. No	Grant No.	Head of Account	Total grant (Original plus Supplementary)	Actual Expenditure	Excess	Amount of Appropriation
1	2	3	4	5	6	7
35	19	2702 – Minor irrigation 80 – General 001 – Direction and administration 20 – Irrigation department	331.57	354.29	22.72	25.93
36	19	2711 – Flood control and drainage 01 – Flood control 103 – Civil works 61 – Maintenance and repair	7.29	13.73	6.44	7.00
37	20	2014 – Administration of justice 105 – Civil and session courts 61 – District and session court, East and North	167.68	168.59	0.91	1.10
38	23	2052 – Secretariat-general services 090 – Secretariat 24 – Law department	88.83	90.51	1.68	2.06
39	24	2011 – Parliament/State/UT legislature 103 – Legislative secretariat 63 – Establishment	292.50	295.42	2.92	4.26
40	29	2575 – Other special areas programmes 06 – Development of border areas 101 – BADP	150.00	218.23	68.23	105.25
41	29	3451 – Secretariat-economic services 092 – Other offices 60 – District offices	16.50	22.80	6.30	6.35
42	30	2055 – Police 101 – Criminal investigation and vigilance 62 – Intelligence branch	265.21	299.71	34.50	35.54
43	30	2055 – Police 101 – Criminal investigation and vigilance 63 – Crime investigation branch	120.34	156.08	35.74	35.82
44	30	2055 – Police 800 – Other expenditure 73 – Expenditure on maintenance of security staff	9.00	11.49	2.49	2.50
45	30	2055 – Police 800 – Other expenditure 74 – Check post administration (Hqrs.)	11.27	13.64	2.37	2.56
46	31	2801 – Power 80 – General 001 – Direction and administration	1,823.78	1,850.77	26.99	27.25
47	31	4801 – Capital outlay on power projects 800 – Other expenditure 61 – Upper Rongnichu hydel scheme (East)	1.00	1.97	0.97	1.00

Sl. No	Grant No.	Head of Account	Total grant (Original plus Supplementary)	Actual Expenditure	Excess	Amount of Appropriation
1	2	3	4	5	6	7
48	31	4801 – Capital outlay on power projects 800 – Other expenditure 63 – Lower Lagyap hydel scheme (East)	12.00	90.99	78.99	79.00
49	31	4801 – Capital outlay on power projects 800 – Other expenditure 75 – Mayong hydel scheme (North)	2.00	29.42	27.42	27.90
50	31	4801 – Capital outlay on power projects 05 – Transmission and distribution 800 – Other expenditure 63 – Misc. distribution schemes (East) state plan	37.80	43.79	5.99	6.00
51	31	4801 – Capital outlay on power projects 05 – Transmission and distribution 800 – Other expenditure 82 – Misc. distribution schemes (West)	1.00	5.95	4.95	5.53
52	33	4215 – Capital outlay on water supply and sanitation 01 – Water supply 101 – Urban water supply 61 – Namchi water supply schemes (South)	15.00	28.22	13.22	13.25
53	33	4215 – Capital outlay on water supply and sanitation 01 – Water supply 102 – Rural water supply 34 – PHE department	50.00	85.67	35.67	36.45
54	35	2215 – Water supply and sanitation 01 – Water supply 001 – Direction and administration 36 – RDD	490.82	498.65	7.83	9.06
55	35	2515 – Other rural development programmes 101 – Panchayati raj	341.51	349.15	7.64	9.40
56	35	3054 – Roads and bridges 04 – District and other roads 337 – Road works 36 – RDD	106.89	133.55	26.66	31.32
57	35	4515 – Capital outlay on other rural development programmes 103 – Rural development	975.00	1043.62	68.62	69.14
58	38	2225 – Welfare of SC, ST, OBC 01 – Welfare of SC 800 – Other expenditure	7.70	19.16	11.46	11.47
59	38	2225 – Welfare of backward classes 001 – Direction and administration 60 – Administration	28.16	29.36	1.20	1.96

Sl. No	Grant No.	Head of Account	Total grant (Original plus Supplementary)	Actual Expenditure	Excess	Amount of Appropriation
1	2	3	4	5	6	7
60	41	2217 – Urban development 04 – Slum area improvement 051 – Construction	0.04	38.38	38.34	38.35
61	41	2217 – Urban development 80 – General 800 – Other expenditure 61 – Garbage disposal	136.95	147.19	10.24	10.67

(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	4	2425 – Co-operation 105 – Information and publicity	7.00	5.87	1.13	1.00
2	4	2425 – Co-operation 277 – Co-operative education	25.70	19.94	5.76	10.25
3	5	2205 – Art and culture 105 – Public libraries 63 – State, central and district libraries	38.29	38.03	0.26	0.21
4	7	2202 – General education 107 – Teachers’ training 67 – State institute of education	48.24	44.27	3.97	0.95
5	7	2202 – General education 03 – University and higher education 103 – Government colleges and institutes 66 – Sikkim law college	60.67	51.84	8.83	8.95
6	7	2202 – General education 70 – Art college at Rhenock	37.00	36.13	0.87	0.20
7	12	2406 – Forestry and wildlife 02 – Environmental forestry and wildlife 110 – Wildlife preservation	304.22	297.03	7.19	3.81
8	29	3454 – Census surveys and statistics 02 – Surveys and statistics 112 – Economic advice and statistics	218.59	214.67	3.92	6.98
9	30	4055 – Capital outlay on police 211 – Police housing 60 – Construction	526.25	419.64	106.61	30.01
10	38	2225 – Welfare of SC, ST and OBC 02 – Welfare of ST 794 – Special central assistance for tribal sub-plan 63 – Tribal sub-plan state plan schemes	230.00	222.70	7.30	13.90

APPENDIX – 2.7
(Ref: Paragraph 2.3.8; Page 35)
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	0.50	0.56	(+) 0.06
12	Forestry & Environment Management	1.00	0.39	(-) 0.61
19	Irrigation & Flood Control	1.00	0.22	(-) 0.78
22	Land Revenue and Disaster Management	18.04	17.62	(-) 0.42
31	Energy and Power	0.00	0.01	(+) 0.01
34	Roads & Bridges	0.50	0.70	(+) 0.20
35	Rural Management and Development	0.50	0.05	(-) 0.45
Total		21.54	19.55	(-) 1.99

APPENDIX – 3.1

(Ref: Paragraph 3.1.10.1; Page 47)
Details of Test-checked schemes
(Delayed execution of works in bold)

Sl. No	Name of the Department	Name of Schemes
1.	Irrigation and Flood Control	Jhora training work at Jam Khola
2.	Irrigation and Flood Control	Const. of proper drainage around holy paddy field and surrounding area
3.	Sport & Youth Affairs	Const. of Gymnasium Hall at Chungthang (by Building & Housing)
4.	Tourism	Development of tourist infrastructure in yumthang
5.	Animal Husbandry & VS	Providing of permanent water supply at Bob piggery farm
6.	Building & Housing	Const. of Gallery, yabring and yard extension at Chungthang Gumpa
7.	Rural Management & Development	Repair of 58 mtrs span SFB Rongli Khola
8.	Water Supply & PHE	Water supply at Trade mart at Sherethang
9.	Defence (Army)	Renovation & mod of 2 dining hall and kitchen
10.	Defence (Army)	Windmills Pilot Project
11.	Defence Army	Construction .of toilets for ladies and gents at Kyangnosla falls Nathula
12.	Director of Handicraft & Handloom	Construction of temporary .shed for trade mart
13.	Human Resource Development	Construction of Pry. School Building at Gnathang(kupup)
14.	Forestry & Environment Management	Extension of Kyongmesla Herbal garden East
15.	Power	Construction of transmission power line for army area at Kupup East
16.	Rural Management & Development	Jhora training work near 4th mile pry. School& ICDS, JN Road
17.	Tourism	Development & beautification Tsongo lake
18.	Tourism	Development of Parking yark and other tourist Amenities at Baba Mandir
19.	Food Security and Agriculture Development	Bench terracing etc.
20.	Human Resource Development	Construction of Jhakri Dhunga Pry. School
21.	Energy and Power	System improvement & Providing Electricity supply for the left outhouses of Sophakha & Karmatar
22.	Food Security and Agriculture Development	New terrace
23.	Co-operation	Uttarey tourism Dev. And Service Co-operative
24.	Human Resource Development	Construction of Simphok Pry School 4RSB
25.	Road & Bridges	Construction of footpath from Uttray to Chawa Bhanzang
26.	Tourism	Construction of Tourist guest House
27.	Water Supply & PHE	Uttaey bazar WS S Construction of treatment plant
28.	Forestry & Environment Management	Construction of BO quarter cum quarters at Phadmchen
29.	Horticulture & Cash Crop Management	Integrated Dev. Of Pasticulture at Phadamchen , pasting
30.	Art & culture	Construction of community centre at Regu
31.	Rural Management Development	Repair of 40 mtrs span SFB over Subaney Dara

Appendix – 3.2

(Ref: Paragraph 3.2.7.2; Page 61.)

Status of implementation of the resolution passed by the State Disaster Management

Authority

<i>Sl No.</i>	<i>Activity</i>	<i>Resolution</i>	<i>Responsibility assigned to</i>	<i>Status(as ascertained in Audit)</i>
Prevention aspects				
1	Vulnerability & risk assessment of the State towards different disasters & preparation of vulnerability index report	Roads & Bridges Department was to conduct the vulnerability and risk assessment of the State to different disasters and submit the report at the earliest. Sikkim was to be the first State in India to conduct such study. Proper site for throwing of construction debris were to be identified and the Police were to take strict action against defaulters. The drainage & Jhora system were to be connected to major outlets to facilitate draining off of surface water and prevent landslides.	R & B	The R & B Department had not initiated any action on the resolution till July 2007. The nodal Department (LRDMD), on its part, also had not followed up the matter with R&B Department at any time after the issue of the CM's direction in the resolution.
2	Review of building bye-laws and their adoption	All building byelaws & policies formulated in relation to disaster management were to be strictly and sincerely implemented. UD&HD was to take immediate action.	UD&HD	The UD & HD had issued a notification in September 2004 which, <i>inter alia</i> , envisaged that earthquake resistant features should be compulsorily incorporated during actual construction of buildings, in accordance with the BIS code. However, test check of records revealed that enforcement of the building bye-laws by the UD & HD was abysmally slack. This fact has been reflected in detail in the performance audit report on 'land degradation' at para 3.3.9.6
Prevention and preparedness aspects				
3	Preparation of Urban earthquake vulnerability reduction plan and city planning for Gangtok	Earthquake resistant features were to be a must in all constructions. The LRDMD was to include possible threat of earthquake in the Disaster Management Act and Policy. Architects & engineers of the State were to develop plan for "Model House" with earthquake resistant features.	Gangtok City Disaster Management Committee under District Collector (East)	The Gangtok City Disaster Management Committee under District Collector (East) had not been constituted as of July 2007 and as such work relating to preparation of Urban earthquake vulnerability reduction plan and city planning for Gangtok had not been initiated. Although the State Disaster Management Act was passed in July 2006, the State Disaster Management Policy had not been formulated as of July 2007. The nodal Department (LRDMD) had not issued any specific instructions to any of the line Departments as of July 2007 for development of plan for construction of "Model house" with earthquake resistant features. The

<i>Sl No.</i>	<i>Activity</i>	<i>Resolution</i>	<i>Responsibility assigned to</i>	<i>Status(as ascertained in Audit)</i>
				Works Departments also on their own had not designed any 'model house' with earthquake resistant features. The general public was thus denied of the benefit of a well designed plan for constructing houses with earthquake resistant features.
4	Geographic Information System (GIS) mapping of landslide vulnerable areas of selected districts	The LRDM was to expedite the process with Geological Survey of India (GSI).	LRDM	There was no record in the LRDM to indicate collaboration with the GSI for preparation of GIS mapping of landslide vulnerable areas of selected districts. However, a local agency 'Disha' had been engaged by LRDM in May/June 2007 for preparation of GIS mapping of landslide vulnerable areas of the State, at a cost of Rs.13.68 lakh. The agency had not submitted its report as of July 2007.
5	Capacity building/training of engineers & architects	All the Heads of the Works Departments were to take the matter seriously. Junior Engineers, Assistant Engineers, Divisional Engineers etc. were to be sent for regular capacity building training.	All Works Departments	Training had been imparted only once to five engineers/architects of the Building and Housing Department under the initiative of the MHA, GOI in the CPWD Training Institute, Ghaziabad on multi-hazard resistant design in construction and enforcement of techno legal regime as early as August 2005. Besides this, no other training had been conducted towards capacity building of the engineers/architects by any of the Works departments on their own initiative. Thus, majority of the engineers / architects in the State remained untrained in planning, designing and construction of multi-hazard resistant structures.
6	Training of masons	People working as masons etc. on Muster Roll in the Works Department were to be given training on building earthquake resistant structure. Even unemployed people of the State were to be given training.	LRDM & all Works Department	No action had been taken in this regard so far, either by the nodal Department (LRDM) or the Works departments. Non-training of masons on building earthquake resistant features was fraught with the risk of construction of faulty structures devoid of disaster resistant elements.
7	Creation of Hazard Safety Cell (HSC) <i>The functions of the HSC, inter alia, were,</i> ➤ <i>To achieve competence in Hazard Resistant Design of</i>	As approved by the Government, the Hazards Safety Cell (HSC) in the Building and Housing Department was to be established immediately. Training of officers of Hazard Safety Cell was to be taken	Building and Housing Department	The process for creation of a HSC was initiated in May 2005. Finally, in December 2005, the LRDM Department notified creation of a HSC in the Building and Housing Department (BHD) comprising 5 members (<i>a Chief Architect, a</i>

<i>Sl No.</i>	<i>Activity</i>	<i>Resolution</i>	<i>Responsibility assigned to</i>	<i>Status(as ascertained in Audit)</i>
	<p><i>Buildings and Structures as well as in restoration & retrofitting through training, acquisition of books & documents, building codes, guidelines & manuals, documentaries and films etc on the subject of disasters.</i></p> <p>➤ <i>To become competent in reviewing the architectural and structural designs of all RCC, Steel and masonry buildings from the point of view of safety under earthquakes, landslides, fires etc, and to prepare checklists for quick review of the new designs to be adopted for buildings & structures (e.g., Carry out review of all Government Buildings covering the aspects of building configuration, basic design factors adopted, compliance with BIS codes and reinforcing details; provide suitable checklists for regulatory authorities in local bodies who carry out the initial screening of designs)</i></p> <p>➤ <i>To act as an advisory cell to the State Government on the different aspects of building safety against hazards.</i></p> <p>➤ <i>To act as a consultant to the State Government for retrofitting of Government buildings and lifeline structures.</i></p>	seriously.		<p><i>Superintending Engineer, a Divisional Engineer, an Assistant Engineer and a Junior Engineer).</i></p> <p>Audit scrutiny revealed that although the HSC was created in December 2005, it had not performed any of the functions assigned to it. It had only prepared (December 2005) an estimate of Rs. 37.11 lakh towards purchase of computer hardware & software and office furniture on the plea of setting up the HSC which was however not sanctioned by the LRDMD as of July 2007.</p> <p>No proposal was moved either by the LRDMD or the BHD for acquisition of books & documents, building codes, guidelines & manuals, documentaries and films etc on the subject of disasters, as envisaged in the functions of the HSC. Although training for four days had been imparted to the members of the HSC in the CPWD Training Institute at Ghaziabad under the aegis of the MHA, GOI on multi-hazard resistant design in construction and enforcement of techno legal regime as early as August 2005, the State could not benefit from such training as the HSC was virtually non-existent. The absence of adequate follow-up on this aspect resulted in construction of non-seismic proof buildings in large numbers as separately brought out in the performance audit report on 'land degradation'.</p>
Preparedness aspect				
8	Construction of State	The State Government was to	LRDMD	The proposal was initiated by the

<i>Sl No.</i>	<i>Activity</i>	<i>Resolution</i>	<i>Responsibility assigned to</i>	<i>Status(as ascertained in Audit)</i>
	Emergency Operating Center (EOC)	provide the required fund for construction of State EOC in the supplementary demand for grants. The construction was to be completed in the scheduled time & rate.		LRDMD and approved (January 2007) by the CM. However, construction work of the EOC had not been commenced as of July 2007. Even the site for construction of the EOC was identified only as late as November 2006, near White Hall, Gangtok, more than 16 months after the issue of direction by the CM. In the event of a major disaster striking the State, there was no Central operating point from where the search, rescue, evacuation, communication and networking functions could be coordinated for saving lives of the victims.
9	Identification & hiring of consultants for development of Disaster Management framework, Plan, Disaster Management Act & Policy for the State	The Land Revenue & Disaster Management Deptt should expedite the formulation of Disaster Management Act and Policy.	LRDMD	Disaster Management Act was formulated in July 2006. Disaster Management policy is in draft stage and Disaster Management plans in respect of villages, blocks, districts, schools were being prepared under the GOI-UNDP Disaster Risk Management Project.
10	Inclusion of Disaster Management in the education curriculum of primary, middle & high schools	Secretary HRDD was to issue necessary directions. The content to be included in the school curriculum was to be specific to disaster related to the State. HRDD was to take immediate action in this matter.	HRDD	Some rudimentary aspects of DM was incorporated in the syllabus of Class III under Environmental Studies. However DM had yet to be included in the school curricula at all levels, as envisaged.
11	Departmental nodal officers	All Departments were to appoint Departmental Nodal Officer at all levels from Sub Division to District. Proper mechanisms for handing over the charges of Nodal Officer in case of transfer etc were to be established.	LRDMD & All Departments.	Nodal Officers for DM have been appointed in all Departments.
12	School disaster management plan	The Government was to provide all financial help for training of teachers.	LRDMD & HRDD	School DM plans have been prepared under the UNDP-GOI initiative.

APPENDIX –7.1

(Ref: Paragraphs 7.2.3, 7.2.4, 7.3 & 7.6.2; Pages 164, 165, 166 & 170)

Particulars of paid up capital, budgetary outgo, loans given out of budget and loans outstanding as on 31 March 2007 in respect of Government companies and Statutory corporations

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

Sl. No.	Sector and name of company	Paid up capital as at the end of current year					Equity/loans received out of Budget during the year		Other loans received during the year	Loans [†] outstanding at the close of 2006-07			Debt equity ratio for 2006-07 (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>I. Consumer Industries</i>													
1	Sikkim Jewels Limited (SJL)	981.02	-	-	78.13	1,059.15	-	-	-	-	35.50	35.50	0.03:1 (0.03:1)
2	Sikkim Time Corporation Limited (STCL)	1198.54	-	-	-	1,198.54	-	-	-	-	-	-	-
3	Sikkim Precision Industries Limited (SPIL)	370.00	-	-	-	370.00	-	-	-	-	-	-	-
Sector wise Total		2,549.56	-	-	78.13	2,627.69	-	-	-	-	35.50	35.50	0.01:1(0.01:1)
<i>II. General Financial and Trading Institutions</i>													
4	Sikkim Industrial Development and Investment Corporation Limited (SIDICL)	1,682.50	-	-	636.80	2,319.30	-	-	-	202.87	16.73	219.60	0.09:1 (0.10:1)
Sector wise Total		1,682.50	-	-	636.80	2,319.30	-	-	-	202.87	16.73	219.60	0.09:1 (0.10:1)
<i>III. Welfare</i>													
5	Schedule Caste, Schedule Tribe and Other Backward Class Development Corporation Limited (SC/ST/OBCDCL)	328.60	151.30	-	-	479.90	-	-	-	-	2057.57	2057.57	4.29:1 (2.49:1)
Sector wise Total		328.60	151.30	-	-	479.90	-	-	-	-	2057.57	2057.57	4.29:1 (2.49:1)
<i>IV. Tourism</i>													
6	Sikkim Tourism Development Corporation	704.87	-	-	-	704.87	30.00	-	-	-	-	-	-
Sector wise Total		704.87	-	-	-	704.87	30.00	-	-	-	-	-	-
<i>V. Power</i>													
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)
<i>VI. Animal Husbandry</i>													
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)		5,605.53	151.30	43.83	716.93	6,517.59	30.00	-	-	202.87	7136.35	7339.22	1.13:1 (1.00:1)

B. Working Statutory Corporations													
I. Financing													
1	State Bank of Sikkim (SBS)	53.38	-	-	5.00	58.38	-	-	-	-	313.52	313.52	5.37:1 (nil)
Sector wise Total		53.38	-	-	5.00	58.38	-	-	-	-	313.52	313.52	5.37:1 (nil)
II. Miscellaneous													
2	Sikkim Mining Corporation (SMC)	611.50	890.00	-	-	1501.50	-	-	-	-	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	890.00	-	-	1612.88	-	-	-	-	54.00	54.00	0.03:1 (0.04:1)
Total B (Working Statutory Corporations)		776.26	890.00	-	5.00	1,671.26	-	-	-	-	367.52	367.52	0.22:1 (0.04:1)
Grand Total (A + B)		6381.79	1041.30	43.83	721.93	8188.85	30.00	-	-	202.87	7503.87	7706.74	0.94:1 (0.83:1)
C. Non-working Government Companies													
I. Consumer Industries													
1	Sikkim Flour Mills Limited (SFML)	244.16	-	-	-	244.16	-	-	-	-	-	-	-
Sector wise Total		244.16	-	-	-	244.16	-	-	-	-	-	-	-
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)		309.16	34.00	-	-	343.16	-	-	-	-	-	-	-
D. Non-working Statutory Corporations													
Nil		-	-	-	-	-	-	-	-	-	-	-	-
Total D (Non-working Statutory Corporations)		-	-	-	-	-	-	-	-	-	-	-	-
Grand Total (C + D)		309.16	34.00	-	-	343.16	-	-	-	-	-	-	-
Grand Total (A+B+C+D)		6690.95	1075.30	43.83	721.93	8532.01	30.00	-	-	202.87	7503.87	7706.74	0.90:1 (0.82:1)

Source: As per the Finance Accounts and approved accounts of the PSUs

Note: Except in respect of companies and corporations which finalised their accounts for 2006-07, figures are provisional and as given by the companies/corporations. Figures in column 3(b) to 3(d) and column 4(c) to 4(e) taken from latest Annual Accounts of the PSUs.

Loans outstanding at the close of 2006-07 represents long term loans only.

APPENDIX – 7.2

(Ref: Paragraphs 7.4, 7.5, 7.5.2, 7.6.4 & 7.6.5; Pages 166, 168 & 170)

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)

Sl. No.	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	273.95	790.36	(-) 3.03	578.03	-	-	1	240.89	119
2	Sikkim Time Corporation Limited (STCL)	Industries	Oct. 1976	2003-04	2005-06	(-) 329.13	-	1,122.54	(-) 292.67	468.63	-	-	3	239.51	124
3	Sikkim Precision Industries Limited (SPIL)	Industries	Feb. 1999	2004-05	2005-06	(-) 35.80	-	370.00	(-) 49.29	311.34	-	-	2	25.12	81
Sector wise Total						(-) 405.54		2,282.90	(-) 344.99	1,358.00	-	-	6	505.52	324
II. General Financial and Trading Institutions															
4	Sikkim Industrial Development and Investment Corporation Limited (SIDICL)	Industries	Mar. 1977	2005-06	2007-08	(+) 61.69		1,714.30	(-) 566.74	1943.84	(+) 64.56	4.80	1	176.73	36
Sector wise Total						(+) 61.69		1,714.30	(-) 566.74	1943.84	(+) 64.56	4.80	1	176.73	36
III. Welfare															
5	Schedule Caste, Schedule Tribe and Other Backward Class Development Corporation Limited (SC/ST/OBC DCL)	Welfare	Apr. 1996	2005-06	2007-08	(-) 20.89		955.15	(-) 479.50	2549.78	(+) 38.16	1.50	1	94.62	24
Sector wise Total						(-) 20.89		955.15	(-) 479.50	2549.78	(+) 38.16	1.50	1	94.62	24
IV. Tourism															
6	Sikkim Tourism Development Corporation (STDC)	Tourism	Feb. 1998	2005-06	2007-08	(-) 42.43	2.72	746.37	(-) 306.38	441.27	-	-	1	102.37	77
Sector wise Total						(-) 42.43		746.37	(-) 306.38	441.27	-	-	1	102.37	77
V. Power															
7	Sikkim Power Development Corporation (SPDC)	Power	Dec. 1998	2004-05	2005-06	(*)		340.00	-	950.56	-	-	2	-	34
Sector wise Total								340.00	-	950.56	-	-	2	-	34
VI. Animal Husbandry															
8	Sikkim Poultry Development Corporation Ltd (SPDCL)	AH & VS	Mar. 1991	2001-02	2003-04	(-) 11.82		-	(-) 26.04	9.72	-	-	5	-	4
9	Sikkim Hatcheries Limited (SHL)	AH & VS	Aug. 1994	2001-02	2003-04	(-) 12.29		45.83	(-) 49.05	88.41	-	-	5	120.05	14
Sector wise Total						(-) 24.11		45.83	(-) 75.09	98.13	-	-	10	120.05	18
Total A (Working Government Companies)						(-) 411.27		6,084.55	(-) 1,772.70	7341.58	(+) 102.72	6.30	21	999.29	513

B. Working Statutory Corporation														
I. Financing														
1	State Bank of Sikkim (SBS)	Finance	Jun. 1968	2005-06	2006-07	(+) 130.33	58.38	(-) 3,340.48	38415.92	(+) 130.86	0.37	1	2069.02	248
Sector wise Total						(+) 130.33	58.38	(-) 3,340.48	38415.92	(+) 130.86	0.37	1	2069.02	248
II. Miscellaneous														
2	Sikkim Mining Corporation (SMC)	Mines & Geology	Feb. 1960	2006-07	2007-08	(-) 217.49	1501.50	(-) 1188.36	66.14	-	-	0	75.37	84
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	3	1,436.50	105
Sector wise Total						(-) 104.82	1612.88	(-) 642.88	723.00	(+) 112.67	17.15	3	1511.87	189
Total B (Working Statutory Corporations)						(+) 25.51	1671.26	(-) 3983.36	39138.92	(+) 243.53	17.52	4	3580.89	437
Grand Total (A + B)						(-) 385.76	7504.81	(-) 5756.06	46480.50	(+) 346.25	23.82	25	4580.18	950
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	-	-	12	Nil	
Sector wise Total						Nil	60.16	(-) 12.76	84.50	-	-	12	-	
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	-	-	4	Nil	
Sector wise Total						(-) 4.80	69.00	(-) 64.73	133.76	-	-	4	-	
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	129.36	(-) 79.02	287.26	-	-	-	-	
D. Non-working Statutory Corporations														
Nil														
Total D (Non-working Statutory Corporations)						-	-	-	-	-	-	-	-	
Grand Total (C + D)						(-) 18.99	129.36	(-) 79.02	287.26	-	-	-	-	
Grand Total (A+B+C+D)						(-) 404.75	7634.17	(-) 5835.08	46767.76	(+) 346.25	23.82	-	4580.18	950

Source: As per the Finance Accounts, calculations made by the audit and records maintained

♥ 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 –7.3

(Ref: Paragraphs 7.3 & 7.6.2; Pages 166 & 170)

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 2007

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

Sl. No.	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	-	-	-	-	-	(500)	-	-	(500)	-	-	-	-	-	-
3	Sikkim Power Development Corporation	-	-	-	-	-	(5,000)	-	-	(5,000)	-	-	-	-	-	-
4	Sikkim Industrial Development & Investment Corporation Limited	-	-	-	-	-	-	-	-	-	-	29	31	60	-	-
Total – A							(8,000)	-	-	(8,000)		29	31	60	-	-
B. Working Statutory Corporations																
1	Sikkim Mining Corporation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total – B							-	-	-	-	-	-	-	-	-	-
Grand Total (A + B)							(8,000)	-	-	(8,000)	-	29	31	60	-	-

Source: As per the Finance Accounts

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

APPENDIX – 7.4
(Ref: Paragraph 7.5; Page 168)
Statement showing financial position of Statutory Corporations
(Rupees in crore)

1. State Bank of Sikkim			
Particulars	2004-05	2005-06	2006-07
A. Liabilities			
Paid up Capital	0.53	0.53	Provisional figures not furnished
Share application money	0.05	0.05	
Reserve funds and other reserves and surplus	0.11	0.11	
Deposits	380.76	382.56	
Borrowings: Others	0.69	3.14	
Other liabilities and provisions	27.87	31.45	
TOTAL - A	410.01	417.84	
B. Assets			
Cash and Bank Balances	305.49	273.37	Provisional figures not furnished
Investments	0.90	15.79	
Loans and Advances	53.30	74.21	
Net fixed assets	0.69	1.22	
Other assets	14.92	19.85	
Accumulated loss	34.71	33.40	
Miscellaneous expenditure	-	-	
TOTAL - B	410.01	417.84	
C. Capital Employed*	313.64	384.16	
2. State Trading Corporation of Sikkim			
Particulars	2004-05	2005-06	2006-07
A. Liabilities			
Paid up Capital	Provisional figures not furnished	Provisional figures not furnished	Provisional figures not furnished
Reserve and surplus			
Trade dues and current Liabilities and Provisions			
TOTAL - A			
B. Assets			
Gross Block	Provisional figures not furnished	Provisional figures not furnished	Provisional figures not furnished
Less Depreciation			
Net fixed assets			
Current assets, loans and advances			
TOTAL - B			
C. Capital Employed			
3. Sikkim Mining Corporation			
Particulars	2004-05	2005-06	2006-07
A. Liabilities			
Paid up Capital	12.00	12.50	12.50
Share application money from Government of India	0.50	-	2.51
Reserve and surplus	-	-	-
-Borrowings: Government	1.99	2.09	2.13
Trade dues and current Liabilities and Provisions	1.77	1.36	1.20
TOTAL - A	16.26	15.95	18.34
B. Assets			
Gross Block	2.91	2.87	2.87
Less Depreciation	(-) 1.74	(-) 1.83	(-) 1.95
Net fixed assets	1.17	1.03	0.93
Mine Development expenditure	4.46	4.55	4.60
Current assets, loans and advances	0.73	0.67	0.93
Accumulated loss	9.90	9.70	11.88
TOTAL - B	16.26	15.95	18.34
C. Capital Employed**	13.80	34.36	66.14

Source: As per the approved accounts

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

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

APPENDIX – 7.5
(Ref: Paragraph.7.5; Page 168)
Statement showing working results of Statutory Corporations

(Rupees in crore)

1. State Bank of Sikkim				
	Particulars	2004-05	2005-06	2006-07 (Provisional)
1	Income			Provisional figures no furnished
	a) Interest on loan	11.70	20.69	
	b) Other income	4.20	3.51	
	Total - 1	15.90	24.20	
2	Expenses			
	a) Interest on long-term and short-term loans	9.18	17.40	
	b) Provision for non-performing assets	-	-	
	c) Other expenses	5.00	5.73	
	Total - 2	14.18	23.13	
3	Profit (+)/Loss (-) before tax (1-2)	(+) 1.72	(+) 1.07	
4	Prior period adjustments	-	0.23	
5	Provision for tax	-	-	
6	Profit (+)/Loss (-) after tax	(+) 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	0.55	0.34	
2. Sikkim Mining Corporation				
	Particulars	2004-05	2005-06	2006-07
1	Income			
	a) Sales of concentrates	0.52	0.49	0.73
	b) Other income	0.17	0.27	0.04
	c) Increase (+)/Decrease(-) in stock of concentrates	(-)0.05	0.0039	(-) 0.05
	Total - 1	0.64	0.76	0.72
2	Expenses			
	a) Establishment charges	0.58	0.40	0.58
	b) Manufacturing expenses	0.31	0.26	0.26
	c) Other expenses	1.18	0.38	2.05
	Total - 2	2.07	1.04	2.89
3	Profit (+)/Loss (-) before tax (1-2)	(-) 1.43	(-)0.28	(-)2.17
4	Provision for tax	-	-	-
5	Prior period adjustments	(-)0.16	(-)0.008	(-) 0.0095
6	Profit (+)/Loss (-) after tax	(-) 1.59	(-) 0.29	(-) 2.18
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	2004-05	2005-06	2006-07
1	Income			
	a) Sale of trading goods	Provisional figures no furnished	Provisional figures no furnished	Provisional figures no furnished
	b) Other income			
	c) Increase (+)/Decrease (-) in stock			
	Total - 1			
2	Expenses			
	a) Purchase of Trading Goods			
	b) Trade Expenses			
	c) Establishment Expenses			
	d) Other Expenses			
	Total - 2			
3	Profit (+)/Loss (-) before tax (1-2)			
4	Provision for tax			
5	Prior period adjustments			
6	Other appropriation			
7	Amount available for dividend			
8	Dividend for the year			
9	Total return on Capital employed			
10	Percentage of return on Capital employed			

Source: As per the approved accounts

** Negative figure

APPENDIX – 7.6
(Ref: Paragraph 7.5.2; Page 168)
Statement showing operational performance of Statutory Corporations

Sl. No.	Particulars	2004-05	2005-06	2006-07
State Bank of Sikkim				
				(provisional)
1	Earning per share (Rs.)	2.94	1.30	-
2	Number of Branches	22	23	23
3	Number of Employees	269	269	248
4	Profit per Employee (Rs. in lakh)	0.64	0.62	2.50
5	Deposits (Rs. in crore)			
	(a) Government	74.02	159.22	119.22
	(b) Others	306.74	223.34	313.71
	Total-5	380.76	382.56	432.93
6	Advances (including bills) (Rs. in crore)			
	(a) Government	-	-	-
	(b) Others	53.31	74.21	124.23
	Total-6	53.31	74.21	124.23
7	Debts written off	Nil	Nil	Nil
Sikkim Mining Corporation				
1	Total mining area in possession (Hectare)	34.8	34.8	34.8
2	Mining area excavated (Hectare)	9.8	9.8	9.8
3	Number of Employees	100	87	84
4	Installed capacity (TPD)			
	(a) Ore	100	100	100
	(b) Waste Rock	-	-	-
	(c) Others	-	-	-
	Total-4	100	100	100
5	Targets (MT)			
	(a) Ore	9,000	5,400	NA
	(b) Waste Rock	Nil	Nil	
	(c) Others	Nil	Nil	
	Total-5	9,000	5,400	NA
6	Actual production of Waste Rock (MT)			
	(a) Own	313	106	170
	(b) Contractual	-	-	Nil
	Total-6	313	106	170
7	Actual production (MT)	5,741	5,227	3365
8	Percentage of capacity utilisation	19	17	15
9	Production of by-products, if any			
	(a) Targets (MT)	Nil	Nil	Nil
	(b) Production (MT)	Nil	Nil	Nil
	(c) Capacity utilisation in per cent	Nil	Nil	Nil

Note: TPD = Tonnes per day, Working days = 300 days, NA= Not available

Sl. No.	Particulars	2004-05	2005-06	2006-07
State Trading Corporation of Sikkim				
1.	Actual supply during the year: (Rs. in crore)			
	(i) Cement	4.67	4.56	6.89
	(ii) G.C.I Sheet	4.47	1.18	5.38
	(iii) M.S. Rod	2.59	3.15	6.70
	(iv) Others	59.52	44.22	45.32
2.	Total no. of employees as on 31 st March	105	105	105
3.	Expenditure during the year on staff salaries/ wages (Rs. in lakh)	120.60	118.70	122.29
4.	Percentage of expenditure on staff to total sales	1.70	2.24	1.90
5.	(a) Total no. of supply orders placed to DGS&D approved firms (b) Actual procurement	Nil	Nil	Nil
6.	Outstanding sundry debtors : (Rs. in crore) (i) less than one year (ii) more than one year but less then five years	21.69	19.79	28.16
7.	Commission earned during the year : (Rs. in crore)	1.88	1.39	1.68
8.	Expenditure on other administrative expenses (Rs. in lakh)	80.96	82.45	78.69
9.	No of branches	3	3	3

Source: As per the information furnished by the Statutory Corporations

APPENDIX – 7.7

(Ref: Paragraph 7.10; Page 173)

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	21	64	1997-98
2	Animal Husbandry, Livestock, Fisheries and Veterinary Services	3	5	14	1996-97
3	Social Justice, Empowerment and Welfare	1	4	14	1999-2000
4	Finance, Revenue and Expenditure	2	14	28	1991-92
5	Mines, Minerals and Geology	1	4	9	2001-02
6	Tourism	1	4	16	2001-02
7	Energy and Power	1	3	16	2002-03
	Total	15	55	161	

Source: As per the information compiled by the audit from office records

APPENDIX – 7.8

(Ref: Paragraph 7.10; Page 173)

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.	Co-operative Department	-	1	July 2007	-
2.	Finance, Revenue & Expenditure	2	-	August 2007	-
3.	Commerce & Industries Department, Social Justice, Empowerment and Welfare, Animal Husbandry, Livestock, Fisheries & Veterinary Services, Mines, Minerals & Geology, Finance, Revenue & Expenditure and Tourism	1	-	August 2007	-
4.	Commerce & Industries Department	2	-	August 2007	-
5.	Social justice, Empowerment and welfare	1	-	August 2007	-
	Total	6	1		

Source: As per the information compiled by the audit from office records

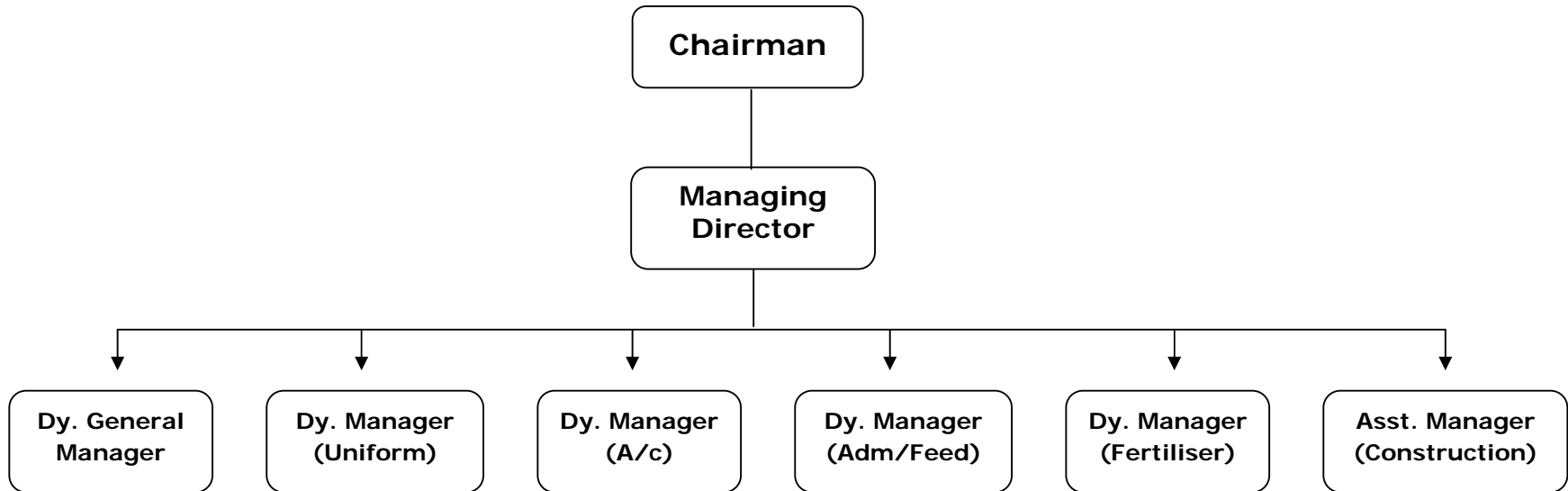
APPENDIX – 7.9
(Ref: Paragraph 7.12, Page 174)

Glossary of terms and References or bibliography for Performance Audit on ‘Functioning of Sikkim State Co-operative and Marketing Federation Limited’

SIMFED	: Sikkim State Co-operative and Marketing Federation Limited
SISCO	: Sikkim State Co-operative Bank Ltd.
BOD	: Board of Directors
DGS&D	: Directorate General of Supply & Disposal
SFR	: Sikkim Financial Rules
L&T	: Larsen & Turbo
MRP	: Maximum Retail Price
HIMUL	: Himalayan Co-operative Milk Producers’ Union Limited
HRD	: Human Resource Department
T.A	: Travelling Allowance
AGM	: Annual General Meeting
SBS	: State Bank of Sikkim
SITCO	: Sikkim Times Corporation Limited
MIS	: Management Information System

APPENDIX – 7.10
(Referred to in paragraph 7.12.1, Page 175)

**ORGANISATIONAL CHART
OF SIMFED**



APPENDIX – 7.11

(Referred to in paragraph 7.12.2, Page 175)

Details showing the purchases and sales of various items as made by SIMFED during 2002-03 to 2006-07.

(Rs. in lakh)

Sl. No.	Particulars	2002-03	2003-04	2004-05	2005-06	2006-07
	PURCHASES:					
1	Agricultural Tools	162.58	137.36	209.15	229.92	607.51
2	Pesticide	67.18	80.49	63.21	145.49	117.38
3	Seed	182.58	107.17	246.52	218.47	289.10
4	Miscellaneous item	707.27	785.65	642.55	775.54	1003.51
5	Fertilizer & dolomite	127.32	100.63	183.78	279.28	501.60
6	Hill broom	3.53	0.48	0.07	0.14	
7	Livestock feed	19.88	18.15	5.45	15.68	17.67
8	Uniform	56.76	84.16	100.02	140.34	265.90
9	Consumable item	1.88	0.65	-	-	-
10	Cement & Rods	545.87	277.20	168.92	670.17	813.65
11	Seed potatoes & seedling	-	-	-	19.02	47.95
12	Exercise books for HRD Dept	-	-	-	48.16	-
13	Exercise books	-	-	-	2.48	96.14
	Total	1874.85	1591.94	1619.67	2544.69	3760.41
	SALES:					
1	Agricultural Tools	164.20	151.88	219.96	259.63	609.91
2	Pesticides	87.93	85.45	67.66	155.06	123.19
3	Poly Tank & Pipe	9.38	-	-	-	
4	Seed	199.32	114.91	253.99	219.45	242.94
5	Miscellaneous item	741.10	836.24	652.33	870.68	1094.98
6	Textiles	1.20	-	-	-	
7	Fertilizers & dolomite	183.48	98.51	203.85	293.92	624.09
8	Livestock feed	23.41	29.26	10.21	20.98	21.85
9	Uniform	70.32	107.06	89.51	145.33	290.30
10	Consumable items	2.24	0.82	-	-	
11	Cements & Rods	565.19	382.15	193.14	761.28	846.22
12	Hill broom	-	0.43	1.15	0.75	
13	Exercise books(HRD Dept)	-	-	-	51.58	101.12
14	Seed potatoes & seedling	-	-	-	19.68	49.42
15	Exercise books(through branches)	-	-	-	0.47	1.78
	Total	2047.77	1806.71	1691.80	2798.81	4005.80

Source: As per the approved accounts

APPENDIX 7.12

(Referred to in paragraph 7.12.6.1, Page 177)

Details showing the percentages of sale of agricultural goods to sale of non -agricultural goods

(Rs. in lakh)

Sl. No	Particulars	2002-03	2003-04	2004-05	2005-06	2006-07 (Prov)
	SALES:					
	Agriculture Goods					
1	Agricultural Tools	164.20	151.88	219.96	259.63	609.91
2	Pesticides	87.93	85.45	67.66	155.06	123.19
3	Seed	199.32	114.91	253.99	219.45	242.94
4	Fertilizers & dolomite	183.48	98.51	203.85	293.92	624.09
5	Livestock feed	23.41	29.26	10.21	20.98	21.85
6	Hill broom	-	0.43	1.15	0.75	Nil
7	Seed potatoes & Seedling	-	-	-	19.68	49.42
	TOTAL (A)	658.34	480.44	756.82	969.47	1671.40
	Non-AGL Goods					
1	Poly Tank & Pipe	9.38	-	-	-	Nil
2	Miscellaneous item	741.10	836.24	652.33	870.68	1094.98
3	Textiles	1.20	-	-	-	Nil
4	Uniform	70.32	107.06	89.51	145.33	290.30
5	Consumable items	2.24	0.82	-	-	Nil
6	Cements & Rods	565.19	382.15	193.14	761.28	846.22
7	Exercise books (HRD Dept)	-	-	-	51.58	101.12
8	Exercise books(through branches)	-	-	-	0.47	1.78
	TOTAL (B)	1389.43	1326.27	934.98	1829.34	2334.40
	Total Sales (A)+(B)	2047.77	1806.71	1691.80	2798.81	4005.80
	Percentage of sales of Agricultural goods to total sales	32.15	26.59	44.73	34.64	41.72
	Percentage of sale of Non-Agricultural goods to total sales	67.85	73.41	55.27	65.36	58.28

Source: As per the approved accounts

Appendix 7.13

(Referred to in paragraph 7.12.8, Page 181)

Details showing the financial position and ratio analysis for the four year period ending March 2006

(Rs. in lakh)

Particulars	2002-03	2003-04	2004-05	2005-06
A. Liabilities				
1) Paid up Capital	89.06	98.22	104.47	107.10
2) Reserves and Surplus	137.58	137.57	262.58	320.58
3) Loans and liabilities	16.54	21.51	16.54	41.48
4) Current liabilities	411.92	491.01	1007.32	991.43
5) profit & loss account	—	116.95 ¹	43.42	68.70
TOTAL A	655.10	865.26	1434.33	1529.29
B. Assets				
1) Fixed Assets	15.40	12.24	23.44	23.77
2) Investment	110.92	145.43	116.91	224.67
3) Current Assets				
a) Sundry debtors	166.41	488.97	935.55	905.61
b) Other Current Assets	334.90	218.62	358.43	375.24
Total	501.31	707.59	1293.98	1280.85
4) Profit and Loss account	27.47	—	—	—
TOTAL B	655.10	865.26	1434.33	1529.29

The following table indicates the working results of the Federation for the above four year period:

(Rs. in lakh)

Particulars	2002-03	2003-04	2004-05	2005-06
A. Income				
1) Sales	1153.09	2640.68	1676.95	2813.68
2) Interest and other income	31.46	80.00	112.05	14.36
3) Closing Stock	12.86	21.12	10.20	8.58
TOTAL	1197.41	2741.80	1799.20	2836.62
B. Expenditure				
1) opening stock	7.82	12.86	21.12	10.20
2) Purchase	1084.02	2382.78	1561.95	2492.27
3) freight & transport	31.26	21.44	4.77	-
4) depreciation on fixed assets	1.90	1.52	2.29	4.96
5) marketing & sales promotion	2.78	1.67	1.41	4.53

¹ Due to some adjustments, closing balance of accumulated loss of previous year was taken as Rs.19.25 lakh instead of Rs.27.47 lakh

CHAPTER-VII: Government Commercial and Trading Activities

Particulars	2002-03	2003-04	2004-05	2005-06
6) administrative expenses	54.92	79.98	62.44	68.14
7) Sales Tax	-	90.20	74.15	29.23
8) VAT on SIMFED'S Bill	-	-	-	120.15
TOTAL	1182.70	2590.45	1728.13	2729.48
Profit before tax	14.71	151.35	71.07	107.14
Less: Income Tax	Nil	15.15	15.42	19.57
Transferred to Reserve Funds and dividends	Nil	Nil	129.18	62.29
Profit transferred to Balance Sheet	-	116.95	43.42	68.70
Ratio analysis:				
Capital Employed (Net fixed assets + working capital)	104.79	228.82	310.10	313.19
Net Worth (Paid up Capital + Free Reserves + accumulated profit)	61.59	215.17	147.89	175.80
Profitability (profit before tax /sales x 100)	1.54	5.16	3.32	3.11
Return on capital (profit before tax /capital employed x 100)	14.04	59.52	17.94	27.96

Source: As per the approved accounts

Notes: - a) Sales included sales tax/VAT
b) Purchases included prior period purchase less trade margin.
c) 2006-07 figures not incorporated as accounts are not finalised

Appendix 7.14
(Referred to in paragraph 7.16 Page 197)
Statement showing the details of paid-up capital and accumulated losses

(Rs. In lakh)

Sl. No.	Name of the Company	Accounts finalised upto	Reasons for delay in finalization of accounts	Paid-up Capital	Accumulated Loss	Percentage of (c) to (b)	Total Income during the year	Total Expenditure during the year	Operating loss/profit for the year	Percentage of total Income to total Expenditure	Salaries wages and allowances	Percentage of (i) to (f)
		(a)		(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
i) Government Companies)												
1.	Sikkim Times Corporation Limited	2003-04	Accounts from 2004-05 onwards are not yet finalised.	1122.54	292.67	26.07	254.58	583.66	329.13	43.62	52.21	8.95
2.	SC, ST & OBC Development Corporation Ltd.	2005-06	2006-07 accounts are yet to be finalised.	955.15	479.50	50.20	94.62	115.52	20.90	81.91	36.14	31.28
3.	Sikkim Tourism Development Corporation Limited	2005-06	2006-07 accounts are yet to be finalised.	746.37	306.38	41.05	102.37	144.80	42.43	70.70	Not available	-

Sl. No.	Name of the Company	Accounts finalised upto	Reasons for delay in finalization of accounts	Paid-up Capital	Accumulated Loss	Percentage of (c) to (b)	Total Income during the year	Total Expenditure during the year	Operating loss/ profit for the year	Percentage of total Income to total Expenditure	Salaries wages and allowances	Percentage of (i) to (f)
		(a)		(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
4.	Sikkim Poultry Development Corporation Limited	2001-02	Account from 2002-03 to 2006-07 are yet to be received	Nil	14.22	-	-	11.82	11.82	-	2.85	24.11
5.	Sikkim Hatcheries limited	2001-02	-do-	45.83	49.05	107.03	120.80	133.09	12.29	90.77	4.54	3.41

(ii) Statutory Corporations												
6.	State Bank of Sikkim	2005-06	2006-07 accounts are yet to be finalised	58.38	3340.48	5721.96	2420.31	2312.92	(+) 107.39	104.64	Not available	
		Total			4482.30							

Source : As per the approved accounts and calculations made by the audit