

Appendices

Appendix 1.1: Part A
State Profile
(Reference: Page 1)

A. General Data			
Sl. No	Particulars		Figures
1	Area		7,096 sq. km
	Population		
2	a.	As per 2001 Census	5.40 lakh
	b.	As per 2011 Census	6.07 lakh
3	a.	Density of Population (2001 Census) (All India Density = 325 person per sq. km)	77
	b.	Density of Population (2011 Census) (All India Density = 382 person per sq. km)	86
4	Population below poverty line (All India Average = 27.5 per cent)		19.33 per cent*
5	a.	Literacy (2001 Census) (All India Average = 64.8 per cent)	69.68 per cent
	b.	Literacy (2011 Census) (All India Average = 74.0 per cent)	82.20 per cent
6	Infant mortality (per 1000 live births) (All India Average 53 per 1000 live births)		34**
7	Life expectancy at birth (All India Average 63.5 years)		Male: Female:
9	Gross State Domestic Product (GSDP) 2011-12 at current prices		₹ 8,399.88 crore
10	Per capita GSDP CAGR (2002-03 to 2011-12)	Sikkim	21.67 %
11	GSDP CAGR (2002-03 to 2011-12)	Sikkim	23.27 %
12	Population Growth (2002-2012)	Sikkim	12.43 %

* As per Socio-economic survey 2005-06

** As per SRS 2009

Appendix 1.1: Part B
Layout of Finance Accounts
(Reference: Page 2)

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

Statement number	Layout
1	Summarised Financial position of the State giving cumulative figures of assets and liabilities of the Government as at the end of 2011-12.
2	Summary of Receipts and Disbursements during the year in all the three parts of accounts of Government.
3	Summary of receipts under Consolidated Fund, grants from Government of India and Capital, Public Debt and Other receipts.
4	Summary of expenditure for the current year under various sector of Consolidated Fund of State.
5	Details of capital expenditure major head wise incurred during and to the end of 2011-12.
6	Summary of the debt position of the State including borrowing from internal debt, Government of India, other obligations and servicing of debt.
7	Summary of loans and advances given by the State Government during the year and repayments made, recoveries in arrears etc.
8	Summarised statement of Grants-in-aid given by Government both in cash and in kind and also grants released for creation of capital assets.
9	Summary of guarantees given by the government for repayment of loans etc., raised by statutory corporation, local bodies and other institutions.
10	Distribution of expenditure between charged and voted.
11	Detailed account of revenue and capital receipts by minor heads.
12	Detailed account of revenue expenditure by minor heads under non-plan, plan and centrally sponsored scheme separately.
13	Details accounts of capital expenditure by minor heads under non-plan, plan and centrally sponsored scheme separately during the year and total expenditure to the end of 2011-12.
14	Details of investments of the State Government in Statutory Corporations, Government companies, other joint stock companies, co-operative banks, societies etc., up to the end of 2011-12 and also giving the comparative summary of investment between the share capital and debentures.
15	Detailed account on borrowings and other liabilities showing public debt and other interest bearing obligation during and up to the end of 2011-12, maturity profile, repayment schedule and interest rate profile.
16	Detailed account of Loans and advances given by the Government of Sikkim, the amount of loan repaid during the year, the balance as on 31 st . March 2012 and also loans advanced during the year for plan purpose and centrally sponsored schemes.
17	Detailed account on sources and application of funds other than on revenue account.
18	Detailed account on contingency fund and public account transactions.
19	Detailed of earmarked balance of reserve funds.

Appendix 1.1: Part C
Structure of Government Accounts
(Reference: Paragraph 1.1, Page 2)

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

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

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

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

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

Terms	Basis of calculation
Buoyancy of a parameter	Rate of Growth of the parameter/GSDP Growth
Buoyancy of a parameter (X) with respect to another parameter	Rate of Growth of the parameter (X) /Rate of Growth of the parameter (Y)
Rate of Growth (ROG)	$(\text{Current year Amount}/\text{Previous year Amount} - 1) * 100$
Average	Trend of growth over a period of 5 years
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
Quantum spread	$\text{Debt stock} * \text{Interest Spread}/100$
Interest received <i>as per cent</i> to loans outstanding	$\text{Interest received} / [(\text{opening balance} + \text{closing balance of loans and advances})/2] * 100$
Revenue deficit	Revenue receipt - revenue expenditure
Fiscal deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances - Revenue Receipts - Miscellaneous Capital Receipts
Primary deficit	Fiscal deficit - Interest payments
Balance from current revenue (BCR)	Revenue receipts <i>minus</i> plan grants and non-plan revenue expenditure excluding debits under 2048 - Appropriation for reduction or avoidance of debt.
GSDP	GSDP is defined as the total income of the State or the market value of goods and services produced using labour and all other factors of production at current prices.
Buoyancy ratio	Buoyancy ratio indicates the elasticity or degree of responsiveness of a fiscal variable with respect to a given change in the base variable. For instance, revenue buoyancy at 0.7 implies that revenue receipts tend to increase by 0.7 percentage points, if the GSDP increases by one percent.

Appendix 1.2
Time series data on the State Government finances
 (Reference: Paragraph 1.1, Page 2)

(₹ in crore)

	2007-08	2008-09	2009-10	2010-11	2011-12
Part A. Receipts					
<i>1. Revenue Receipts</i>	1,497.71	1,758.20	2,345.37	2,151.70	2,872.11
(i) Tax Revenue	197.85 (13.21)	199.19 (11.33)	223.65 (9.54)	279.54 (12.99)	293.92 (10.23)
Taxes on Sales, Trade, etc.	81.32 (41.10)	101.14 (50.78)	121.07 (54.13)	142.74 (51.1)	124.19 (42.25)
State Excise	37.94 (19.18)	46.47 (23.33)	57.27 (25.61)	70.64 (25.27)	96.26 (32.75)
Taxes on Vehicles	6.22 (3.14)	6.94 (3.48)	7.88 (3.52)	10.66 (30.81)	16.56 (5.63)
Stamps and Registration fees	4.26 (2.15)	4.35 (2.18)	4.48 (2.00)	5.70 (2.04)	8.27 (2.81)
Land Revenue	2.75 (1.39)	1.95 (0.98)	2.71 (1.21)	7.33 (2.62)	4.61 (1.57)
Taxes on Income other than Corporation Tax	49.10 (24.82)	16.16 (8.11)	2.84 (1.26)	4.94 (1.77)	4.86 (1.65)
Other Taxes	16.26 (8.22)	22.18 (11.14)	27.40 (12.25)	37.52 (13.42)	39.17 (13.34)
(ii) Non Tax Revenue	212.03 (14.16)	292.26 (16.62)	447.42 (19.08)	242.15 (11.25)	244.04 (8.50)
(iii) State's share of Union taxes and duties	345.12 (23.04)	364.20 (20.71)	374.68 (15.98)	524.99 (24.40)	611.65 (21.30)
(iv) Grants in aid from Government of India	742.71 (49.59)	902.55 (51.33)	1,299.62 (55.41)	1,105.02 (51.36)	1,722.50 (59.97)
<i>2. Miscellaneous Capital Receipts</i>	-	-	-	-	42.25
<i>3. Recoveries of Loans and Advances</i>	0.38	0.38	0.30	0.79	0.03
<i>4. Total Revenue and Non debt capital receipts (1+2+3)</i>	1,498.09 (84.27)	1,758.58 (83.90)	2,345.67 (85.68)	2,152.49 (95.77)	2,914.39 (97.08)
<i>5. Public Debt Receipts</i>	279.64 (16)	337.46 (16)	392.11 (14.32)	95.03 (4.23)	87.44 (2.91)
Internal Debt (excluding Ways and Means Advances and Overdrafts)	274.08 (98.01)	337.01 (99.87)	391.86 (99.94)	94.96 (99.93)	86.89 (99.37)
Net transactions under Ways and Means Advances and Overdrafts	-	-	-	-	-
Loans and Advances from Government of India	5.56 (1.99)	0.45 (0.13)	0.25 (0.06)	0.07 (0.07)	0.55 (0.63)
<i>6. Total Receipts in the Consolidated Fund (4+5)</i>	1,777.73	2,096.04	2,737.78	2,247.52	3,001.83
<i>7. Contingency Fund Receipts</i>	-	-	-	-	0.10
<i>8. Public Account Receipts</i>	1,899.53	2,414.37	2,967.70	2,915.63	3,808.95
<i>9. Total Receipts of the State (6+7+8)</i>	4,327.09	4,510.41	5,705.48	5,163.14	6,810.88
Part B. Expenditure/Disbursement					
<i>10. Revenue Expenditure</i>	1,146.87	1,380.55	1,829.02	2,011.92	2,429.61
Plan	419.79	517.73	572.68	675.27	748.38
Non Plan	727.08	862.82	1,256.34	1,336.65	1,681.23
General Services (including interest payments)	388.06 (33.84)	446.15 (32.32)	657.61 (35.95)	684.94 (34.04)	752.44 (30.97)
Social Services	438.23	540.24	691.28	816.43	1,031.69 (42.46)
Economic Services	320.58	394.15	480.13	497.61	614.01 (25.27)
Grants -in-aid and contributions	26.74	113.01	187.46	12.94	31.47 (1.30)

	2007-08	2008-09	2009-10	2010-11	2011-12
11. Capital Expenditure	415.47	611.78	648.53	451.07	615.76
Plan	415.47	611.78	648.53	451.07	615.76
Non Plan	-	-	-	-	-
General Services	39.28	77.13	88.87	56.67	25.29 (4.11)
Social Services	135.41	190.54	220.64	165.85	277.11 (45)
Economic Services	240.78	344.11	339.02	228.55	313.36 (50.89)
12. Disbursement of Loans and Advances	-	0.25	36.98	5.75	49.17
13. Total (10+11+12)	1,562.34	1,992.58	2,514.53	2,468.74	3,094.54
14. Repayments of Public Debt	55.57	76.28	86.29	73.23	48.66
Internal Debt (excluding Ways and Means Advances and Overdrafts)	40.91	60.13	67.55	51.31	45.30
Net transactions under Ways and Means Advances and Overdraft	-	-	-	-	-
Loans and Advances from Government of India	14.66	16.15	18.74	21.92	3.36
15. Appropriation to Contingency Fund	-	-	-	-	-
16. Gross Expenditure on Lotteries	1,201.71	913.05	909.02	895.61	800.53
17. Total disbursement out of Consolidated Fund (13+14+15 +16)	2,819.62	2,981.91	3,509.84	3,437.58	3,943.73
18. Contingency Fund disbursements	0	0	0	0.10	0
19. Public Account disbursements	1,789.75	2,305.07	2,784.90	2,898.78	3,487.98
20. Total disbursement by the State (17+18+19)	4,609.37	5,286.98	6,294.74	6,339.96	7,431.71
Part C. Deficits					
21. Revenue Deficit (-)/Revenue Surplus (+) (1-10)	350.84	377.65	516.35	139.78	442.50
22. Fiscal Deficit (-)/Fiscal Surplus (+) (4-13)	-64.25	-234.00	-168.86	-316.25	-180.15
23. Primary Deficit (22-24)	-53.49	-91.36	-14.43	-129.48	-10.68
Part D. Other data					
24. Interest Payments (included in revenue expenditure)	117.74	142.64	154.43	186.77	190.83
25. Financial Assistance to local bodies etc.	15.13	11.53	21.06	247.87	252.39
26. Ways and Means Advances/Overdraft availed (days)	-	-	-	-	-
27. Interest on Ways and Means Advances/Overdraft	-	-	-	-	-
28. Gross State Domestic Product (GSDP)	2,506.09	3,229.08	6,132.76	7,144.55*	8,399.88**
29. Outstanding Fiscal liabilities (year end)	1,795.82	2,155.70	2,762.35	2,797.50	3,160.76
30. Outstanding guarantees (year end) (including interest)	75.00	75.00	77.58	276.42	164.21
31. Maximum amount guaranteed (year end)	84.40	75.00	75.00	246.69	163.72
32. Number of incomplete projects	61.00	144.00	142.00	138.00	113
33. Capital blocked in incomplete projects	285.97	681.40	586.67	294.16	348.31
Part E: Fiscal Health Indicators					
I Resource Mobilisation					
Revenue Receipts/GSDP	0.60	0.54	0.38	0.30	0.34
Own Tax Revenue/GSDP	0.08	0.06	0.04	0.04	0.03
Own Non-Tax Revenue/GSDP	0.08	0.09	0.07	0.03	0.03
State's share in Central taxes and Duties/GSDP	0.14	0.11	0.06	0.07	0.07
II Expenditure Management					
Total Expenditure/GSDP	0.62	0.62	0.41	0.35	0.37
Total Expenditure/Revenue Receipts	1.04	1.13	1.07	1.15	1.08
Revenue Expenditure/Total Expenditure	0.73	0.69	0.73	0.81	0.79
Expenditure on Social Services/Total Expenditure	0.37	0.37	0.36	0.40	0.42
Expenditure on Economic Services/Total Expenditure	0.36	0.37	0.33	0.29	0.30
Capital Expenditure/Total Expenditure	0.27	0.31	0.26	0.18	0.20

	2007-08	2008-09	2009-10	2010-11	2011-12
Capital Expenditure on Social and Economic Services/Total Expenditure.	0.24	0.27	0.22	0.16	0.19
III Management of Fiscal Imbalances					
Revenue deficit (surplus)/GSDP	0.14	0.12	0.08	0.02	0.05
Fiscal deficit/GSDP	-0.03	-0.07	-0.03	-0.04	-0.02
Primary Deficit (surplus) /GSDP	-0.02	-0.03	-0.002	-0.02	-0.001
Revenue Deficit/Fiscal Deficit	-5.46	-1.61	-3.06	-0.44	-2.46
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	0.72	0.67	0.45	0.39	0.38
Fiscal Liabilities/RR	1.20	1.23	1.18	1.30	1.10
V Other Fiscal Health Indicators					
Return on Investment	0.68	1.31	0.46	2.37	-
Balance from Current Revenue (<i>Rupees in crore</i>)	126.66	71.17	169.80	-156.65	-173.89
Financial Assets/Liabilities	2.08	2.07	2.11	2.11	2.13

* Provisional Estimate

** Quick Estimate

Appendix 1.3

Abstract of Receipts and Disbursements for the year 2011-12

(Reference: Paragraph 1.2, Page 2)

(₹ in crore)

Receipts				Disbursements					
2010-11			2011-12	2010-11		Non-Plan	Plan	Total	2011-12
	Section A: Revenue								
2,151.70	I-Revenue Receipts		2,872.11	2,011.92	I-Revenue Expdt.				2,429.61
279.54	Tax revenue	293.92		697.88	General services	748.89	35.02	783.91	
242.15	Non-tax revenue	244.04		816.43	Social Services	679.13	352.56	1,031.69	
524.99	State's share of Union Taxes	611.65		553.95	Education, Sports, Art and Culture.	301.75	187.79	489.54	
121.32	Non-Plan Grants	345.74		118.56	Health and Family Welfare	73.90	53.31	127.21	
799.88	Grants for State Plan Schemes	1145.02		67.05	Water Supply, Sanitation, Housing and Urban Development	18.41	57.68	76.09	
151.38	Grants for Central and Centrally Sponsored Plan Schemes	172.09		5.59	Information and Broadcasting	3.07	2.26	5.33	
32.44	Grants for Special Plan Schemes (North Eastern Council)	59.65		13.31	Welfare of Scheduled Caste, Scheduled tribes and Other Backward Classes	3.92	15.20	19.12	
				3.58	Labour and Labour Welfare	2.06	1.58	3.64	
				43.82	Social Welfare and Nutrition	258.11	34.75	292.86	
				10.57	Others	17.89	-	17.89	
				497.61	Economic Services	253.21	360.80	614.01	
				206.08	Agriculture and Allied Activities	96.33	126.64	222.97	
				41.72	Rural Development	1.44	79.54	80.98	
				0.46	Special Areas Programmes	-	0.48	0.48	
				43.57	Irrigation and Flood Control	2.22	37.90	40.12	
				77.03	Energy	62.71	35.27	97.98	
				20.82	Industry and Minerals	8.38	38.22	46.60	
				82.77#	Transport	75.08	22.71	97.79	

Receipts				Disbursements					
2010-11			2011-12	2010-11		Non-Plan	Plan	Total	2011-12
				2.65	Science Technology and Environment	-	2.82	2.82	
				22.51	General Economic Services	7.05	17.22	24.27	
	II-Revenue deficit carried over to Section- B	-		139.78	II-Revenue surplus carried over to Section-B	-	-	442.50	442.50
2,151.70			2,872.11	2,151.70					2,872.11
	Section-B								
1,028.01	III-Opening Cash balance including Permanent Advances and Cash Balance Investment		750.31	451.07	III-Capital Outlay				615.76
	IV-Miscellaneous Capital receipts		42.25	56.67	General services	-	25.29	25.29	
				165.85	Social Services	-	277.11	277.11	
				39.43	Education, Sports, Art and Culture	-	62.94		
				31.83	Health and Family Welfare	-	97.56		
				92.65	Water Supply, Sanitation, Housing and Urban Development	-	113.86		
				0.44	Welfare of Scheduled Caste, Scheduled tribes and Other Backward Classes	-	1.30		
				0.60	Social Welfare	-	0.20		
				0.90	Others	-	1.25		
				228.55	Economic Services		313.36	313.36	
				6.20	Agriculture and Allied Activities	-	17.47		
				22.74	Rural Development		35.77		
				11.34	Special Areas Programmes		17.87		
				5.29	Irrigation and Flood control		2.91		
				32.86	Energy		37.59		
				1.64	Industry and Minerals		2.13		
				98.56	Transport		142.29		
				0.20	Science and Environment		-		
				49.72	General Economic Services		57.33		
0.79	V-Recoveries of Loans and Advances		0.03	-	IV- Loans and Advances Disbursements				49.17
	From Power Projects				To Government Servants				
	From Government Servants and			5.75	To Others			49.17	
	From Others	0.03			V -Revenue deficit brought down				
139.78	VI-Revenue surplus brought down		442.50						
95.03	VH-Public debt receipts		87.44	73.23	VI-Repayment of Public Debt				48.66

Receipts				Disbursements					
2010-11			2011-12	2010-11		Non-Plan	Plan	Total	2011-12
	External debt				External debt				
94.96	Internal debt other than Ways and Means Advances and overdraft	86.89		51.31	Internal debt other than Ways and Means Advances and Overdraft	45.30			
	Net transaction under Ways and Means Advances including overdraft				Net transaction under Ways and Means Advances including overdraft				
0.07	Loans and Advances from	0.55		21.92	Repayment of Loans and	3.36			
	Central Government				Advances to Central Government				
-	VIII-Amount transferred to Contingency Fund	0.10	0.10	0.10	VII-Expenditure from Contingency Fund				
2,915.63	IX-Public Account Receipts		3,808.95	2,898.78	VHI-Public Account disbursements				3,487.98
162.67	Small Savings and Provident fund	195.35		64.16	Small Savings and Provident Funds	126.83			
59.56	Reserve funds	331.57		35.27	Reserve Funds	253.00			
1,966.87	Suspense and Miscellaneous	2,194.27		2,064.58	Suspense and Miscellaneous	2,156.47			
675.10	Remittance	1,032.07		703.35	Remittances	913.91			
51.43	Deposits and Advances	55.69		31.42	Deposits and Advances	37.77			
					IX- Cash balance at the end				930.01
				750.31	Cash in Treasuries and Local Remittances	122.62			
					Deposits with Reserve Bank/other Bank	6.14			
					Departmental Cash Balance including permanent Advances	0.45			
					Cash Balance Investment and Investment from Earmarked Funds.	800.80			
4,179.24	Total		5,131.58	4,179.24	Total				5,131.58

Appendix 1.3 (Continued)
Summarised financial position of the Government of Sikkim as on 31 March 2012
(Reference: Paragraph 1.2, Page 2)

(*₹ in crore*)

Part B			
As on 31.03.2011	Liabilities		As on 31.03.2012
1,553.71	Internal Debt -		1,695.27
1,235.53	Market Loans bearing interest	1,258.71	
	Market Loans not bearing interest	-	
95.64	Loans from Life Insurance Corporation of India	95.19	
222.54	Loans from other Institutions	341.37	
	Overdrafts from Reserve Bank of India	-	
259.77	Loans and Advances from Central Government -		156.99
2.15	Pre 1984-85 Loans	-	
81.78	Non-Plan Loans	0.47	
155.35	Loans for State Plan Schemes	137.47	
2.95	Loans for Central Plan Schemes & Special Schemes	-	
17.54	Loans for Centrally Sponsored Plan Schemes	16.27	
	Other Loans	2.78	
1.00	Contingency Fund		1.00
510.28	Small Savings, Provident Funds, etc.		578.80
85.40	Deposits		103.32
172.15	Reserve Funds		254.22
3,014.83	Surplus on Government Accounts		3,457.32
2,875.05	Last year balance	3,014.83	
139.78	Add Revenue Surplus	442.50	
138.68	Remittance Balances		256.84
5,735.82	Total		6,503.76
	Assets		
5,018.75	Gross Capital Outlay on Fixed Assets -		5,592.25
90.31	Investments in shares of Companies, Corporations, etc.	97.42	
4,928.44	Other Capital Outlay	5,494.83	
46.64	Loans and Advances -		95.78
35.00	Loans for Power Projects	35.00	
11.14	Other Development Loans	60.28	
0.50	Loans to Government servants and Miscellaneous loans	0.50	
0.10	Contingency Fund (un-recouped)	-	
	Reserve Fund Investments	-	
1.03	Advances		1.03
-77.51	Suspense and Miscellaneous Balances		-115.31
746.81	Cash-		930.01
21.32	Deposits with other Bank	6.14	
133.47	Cash in Treasuries and Local Remittances	122.62	
0	Deposits with Reserve Bank	-	
0.15	Departmental Cash Balance	0.05	
0.40	Permanent Advances	0.40	
440.00	Cash Balance Investments	565.00	
151.47	Earmarked funds Investment	235.80	
5,735.82	Total		6,503.76

Appendix 1.4

Statement showing the funds transferred to the State Implementing Agencies under the programmes/schemes outside the State budget during 2011-12

(Reference: Paragraph 1.5.2, Page 16)

(₹ in lakh)

Sl. No.	Name of the agency/ Organisation	Concerned Department	Name of the scheme	Total funds released by GOI during 2011-12	Funds received during 2011-12	Funds not received	Closing balance as on 31.03.2012
1	State Environment Agency	Forest, Environment & Wild life Management Department	Environment Information Education & Awareness	14.37	14.37	-	9.12
2	Sikkim Medicinal Plant Board	-Do-	National Medicinal plants Board	322.17	322.17	-	214.08
3	State Forest Development Agency	-Do-	National Afforestation programme	675.14	1,100.14	-	1.73
4	State Pollution Control Board)	-Do-	Pollution Abatement	5.12	5.12	-	-
5	State Agriculture Management & Extension Training Institute	Food Security & Agriculture Development Department	Support to state extension services for extension programme	249.26	249.26	-	101.16
6	-Do-	-Do-	National project on management of soil health & fertility	65.00	65.00	-	60.09
7	Small Farmers Agri-business Consortium (SFAC)	Horticulture & Cash Crops Development Department	National Mission on Medicinal plants	91.10	91.10	-	7.77
8	Horticulture & Cash Crops Development Department	-Do-	National Mission on Bamboo	350.00	350.00	-	7.68
9	State Micro Irrigation, Gangtokion Committee.	Food Security & Agriculture development Department	National Mission on Micro Irrigation.	400.00	400.00	-	242.78
10	State Mission Authority, Sarva Siksha Abniyan, Gangtok.	Human Resource & Development Department	Sarva Siksha Abhiyan	4,022.84	4,022.84	-	519.36
11	State Mission Authority, Rastriya Madhyamik Siksha Abhiyan.	Human Resource & Development Department	R M S A	692.07	692.07	-	532.98
12	Sikkim Government college	Human Resource & Development Department	Research & Development support SERC	10.05	10.05	-	2.16
13	Sikkim Consultancy Centre , a division of W. Bengal consultancy limited Kolkata,	Science & Technology Department.	Science & Technology programme for socio economic development.	9.84	-	9.84	-
14	North- District Milk Producers cooperative union Ltd , Mangan	Department of Animal Husbandry & Veterinary Services	Dairy development	34.24	34.24	-	-
15	Special Secretary, MG-NREGA	Rural Management & Development Department	MG-NREGA	10,079.77	10,079.77	-	9.85
16	Sikkim Rural Road Development Agency	Rural Management & Development Department	PMGSY	8,000.00	8,000.00	-	37.20
17	District Rural Development Agency (East) Sikkim	Rural Management & Development Department	Aajeevika	170.00	170.00	-	235.24
18	-Do-	-Do-	DRDA(Admn)	123.87	123.87	-	-
19	-Do-	-Do-	Rural housing (IAY)	501.54	501.54	-	136.38
20	State Water Sanitation Mission, Gangtok	-Do-	National Rural Drinking Water Programme	6,919.17	6,919.17	-	103.09
21	Sikkim Renewable Energy Development Agency, Gangtok.	-Do-	Information, publicity & extension	4.88	4.88	-	-
22	-Do-	-Do-	Off grid DRPS	1,033.00	1,033.00	-	597.00
23	-Do-	-Do-	Renewable energy fund application for all village.	12.54	12.54	-	-

Sl. No.	Name of the agency/ Organisation	Concerned Department	Name of the scheme	Total funds released by GOI during 2011-12	Funds received during 2011-12	Funds not received	Closing balance as on 31.03.2012
24	State Level Nodal Agency, Social Forestry Wing	Forest, Env & Wild Life Management Department	Integrated watershed management programme (North & East)	115.02	115.02	-	115.02
25	Sikkim Rural Development Agency	Rural Management & Development Department	E-panchayats	60.86	60.86	-	-
26	-Do-	-Do-	Panchayat Mahila Evam Yuva Shakti Abhiyan	8.76	8.76	-	2.05
26	-Do-	-Do-	Panchayat empowerment & Accountability incentive scheme	132.74	132.74	-	131.00
27	State Health Society	Health Care, Human Services and Family Welfare Department	Health care for the Elderly	149.33	99.49	49.84	137.40
28	-Do-	-Do-	Tobacco control	12.39	12.39	-	12.39
29	-Do-	-Do-	National Programme for Prevention & control of Diabetes	405.41	225.08	180.33	261.54
30	-Do-	-Do-	National Cancer control program	88.79	88.79	-	81.87
31	-Do-	-Do-	Hospital & dispensaries under NRHM	217.47	217.47	-	217.47
32	-Do-	-Do-	NRHM Central Sector	14.50	14.50	-	2.30
33	-Do-	-Do-	NRHM Centrally sponsored	1,631.15	1,453.55	177.60	1,097.31
34	Centre for Research & Training in Informatics	Department of Information & Technology	Electronic governance	255.69	228.95	26.74	228.95
35	-Do-	-Do-	NE Areas	2.57	2.57	-	2.50
36	Computerisation of police society	Police Department	Directorate of forensic science	218.00	218.00	-	375.39
37	-Do-	-Do-	Crime & criminal tracking network system.	32.85	32.85	-	66.59
38	Sikkim State Council of Science & Technology	Science & Technology Department.	Sikkim state science & Technology Programme	68.00	68.00	-	-
39	-Do-	-Do-	Science & Technology Programme for Socio Economic Development	7.71	7.71	-	2.89
40	-Do-	-Do-	Technology Development Programme	1.72	1.72	-	1.36
	-Do-	-Do-	Research & Development Support (SERC)	58.00	58.00	-	-
41	-Do-	-Do-	Bio informatics	3.90	3.90	-	-
42	-Do-	-Do-	Environment information, education & awareness.	12.12	12.12	-	2.41
43	Sikkim Skill Development Mission Society.	Human Resource & Development Department	Skill development initiative.	2.00	2.00	-	2.00
44	Sikkim Handloom & Handicraft Development Society	Handicraft & Handloom Department Gangtok	Human Resource Development	5.00	5.00	-	-
45	Sikkim Handloom & Handicraft Development Society	-Do-	Marketing & export promotion scheme	50.53	50.53	-	-
46	Sikkim Handloom & Handicraft Development Society	-Do-	Marketing support and services and export promotion scheme	10.35	-	10.35	-
47	-Do-	-Do-	Baba Saheb Ambedkar Hasta Silpa Vikas Yojana.	49.03	49.03	-	49.03
48	-Do-	-Do-	Design & technical up gradation Scheme	21.80	21.80	-	13.00

Sl. No.	Name of the agency/ Organisation	Concerned Department	Name of the scheme	Total funds released by GOI during 2011-12	Funds received during 2011-12	Funds not received	Closing balance as on 31.03.2012
49	Institute of Hotel Management , Rumtek	Tourism Department.	Capacity building for service provider	27.27	27.27	-	14.27
50	Food Craft Institute Kuchidumira, Hamch	-Do-	-Do-	26.43	26.43	-	26.43
51	Managing Committee , Sangor chetsong Centre. Gangtok.	Ecclestical Affairs Department	Buddhist & Tibetan studies	2.50	2.50	-	-
52	Sikkim Namgyal Institute of Tibetology, Gangtok	-Do-	Buddhist & Tibetan Studies	63.50	63.50	-	-
53	Sikkim Buddhist Development Trust Rinchenpong.	-Do-	-Do-	3.00	3.00	-	-
54	Himalayan Heritage Research & Development Society	Cultural Affairs & Heritage Department.	Dissemination of art & culture	2.63	Not furnished	-	-
55	District Collector East	Land Revenue Department	MPLAD scheme	1,000.00	1,000.00	-	653.70
56	Sikkim Manipal University of Health, Medical and Technological science	Human Resource & Development Department	Marine, Research & technology development	1.50	1.50	-	1.58
57	-Do-	-Do-	Science & Technology programme for Socio Economic Development	4.00	4.00	-	2.51
58	Sikkim University Tadong.	Human Resource & Development Department	Grants for training.	3.50	3.50	-	-
59	Association for social health in India	S.J.E.& Welfare Department	Prevention of Alcoholic and Substance (Drugs) abuse.	14.93	14.93	-	0.03
60	Human Development Foundation of Sikkim, GRBA road, Chogney tar, Gangtok	SJE & Welfare Department.	Grants in aid to NGOs for STs including allied schemes.	25.60	25.60	-	-
61	Sikkim State Aids Control Society	Health Care, Human Services and Family Welfare Department	National Aids Control programme including STD control.	507.43	485.07	22.36	46.07
62	Muyal Liang Trust	SJE & Welfare Department.	Grants in aid to NGOs for STs including allied schemes.	31.87	Not furnished	-	-
63	Nayuma Women Cooperative society Gangtok	Department of Handicraft & Handloom.	Marketing Support and Services & Export Promotion Scheme.	1.01	1.01	-	-
64	Zilla Panchayat(East)	Rural Management &Development Department	Integrated watershed management program(IWMP)	86.17	Not furnished	-	-
65	Zilla Panchayat(West)	Rural Management &Development Department	-Do-	67.88	Not furnished	-	-
66	Sikkim Tourism Development Corporation Ltd.	Tourism Department	NE Areas	149.82	149.82	-	149.82
67	Travel Agent Association of Sikkim	-Do-	NE Areas	27.90	27.90	-	-
68	National Research Centre for Orchid, Pakyong	Horticulture & Cash Crops Development Department	Horticulture Mission for North East & Himalayan states	800.00	800.00	-	347.49
69	Sikkim SC, ST, OBC Development Corporation limited	S.J.E. & Welfare Department.	Support to SC,ST,OBC finance Development Corporation Ltd.	300.00	300.00	-	-
70	Sikkim Express, Gangtok	Information & Public relation Department	NE Areas	0.03	Not furnished	-	-
71	Public Health & Engineering Department	Public Health & Engineering Department	National river conservation plan(NRCP)	930.00	930.00	-	196.83
	Total			41,401.32	41,258	477.06	7,058.87

Appendix 1.5
Tax and Non-Tax Revenue collected during 2006-12
(Reference: Paragraph 1.6, Page 19)

(₹ in crore)

Sl. No.	Head of Revenue	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	Percentage of increase (+)/ decrease (-) in 2011-12 over 2010-11
	Tax Revenue							
1	Sales tax	74.66	81.32	101.14	121.07	142.74	124.19	(-) 13
2	Taxes on income other than corporation tax	46.71	49.10	16.16	2.84	4.94	4.86	(-) 1.61
3	State excise	33.31	37.94	46.47	57.27	70.64	96.26	36.27
4	Stamps and registration fees	2.52	4.26	4.35	4.48	5.70	8.27	45.09
5	Taxes on vehicles	5.95	6.22	6.94	7.88	10.67	16.56	55.20
6	Other taxes and duties on commodities and services	9.25	16.26	22.18	27.40	37.52	39.17	4.40
7	Land revenue	0.78	2.75	1.95	2.71	7.33	4.61	(-) 37.11
	Total	173.18	197.85	199.19	223.65	279.54	293.92	
	Non-Tax Revenue							
1	Interest receipts	5.34	15.10	25.94	44.18	28.14	29.39	4.44
2	Road transport	14.86	15.62	17.64	20.29	24.76	30.89	24.75
3	Plantations	1.95	2.10	2.35	1.80	2.90	2.59	(-) 10.69
4	Dividends & profits	0.76	0.68	1.31	0.46	2.37	0.08	(-) 96.62
5	Forestry and wild life	9.50	10.95	11.26	8.79	12.25	12.53	2.28
6	Tourism	0.87	1.18	2.11	1.62	3.00	1.84	(-) 38.66
7	Crop husbandry	0.50	1.64	0.71	0.40	0.51	0.46	(-) 9.80
8	Power	58.16	97.66	154.74	285.83	87.86	79.70	(-) 9.29
9	Printing & stationery	1.69	1.98	1.50	2.27	1.52	1.92	26.32
10	Medical and public health	0.60	1.14	0.96	1.02	0.72	1.27	76.39
11	Village & small industries	0.10	0.23	0.08	0.09	0.07	0.10	42.86
12	Public works	3.74	4.32	4.97	2.89	3.48	5.38	54.60
13	Police	13.90	14.64	11.68	14.52	9.57	12.89	34.69
14	Animal husbandry	0.39	0.43	0.30	0.32	0.38	0.48	26.31
15	Industries	0.02	0.01	0.25	0.18	0.27	0.54	100
16	State Lotteries#	50.01	30.84	43.95	40.90	42.54	43.62	2.54
17	Others	9.36	13.51	12.32	16.67	17.55	15.52	(-) 11.56
18	Contribution and Recoveries towards Pension and Other Retirement Benefits	-	0.19	5.19	4.26	-	4.84	13.62
	Total	171.75	212.03	292.26	447.42	242.15	244.04	0.78

These figures denote net of receipts and expenditure from Lotteries for the years

Appendix 1.6
Budget estimates and actual
 (Reference: Paragraph 1.6, Page 19)

(₹ in crore)

Sl. No.	Head of revenue	BE	Actual	Variations excess (+)/ shortfall(-)	Percentage of variation
A	Tax revenue				
1	Sales tax(including VAT)	160.11	124.19	35.92	(-) 22.43
2	State excise	67.44	96.26	28.82	42.73
3	Other taxes and duties on commodities and services	22.47	39.17	16.70	74.32
4	Taxes on vehicles	10.00	16.56	6.56	65.60
5	Stamps and registration	3.26	8.27	5.01	153.68
6	Taxes on income other than corporation tax.	2.01	4.86	2.85	141.79
7	Land Revenue	3.82	4.61	0.79	20.68
	Total	269.19	293.92		
B					
8	Miscellaneous general services	70.00	43.30	26.70	(-) 38.14
9	Power	150.00	79.70	70.30	(-) 46.87
10	Police	39.29	12.89	26.40	(-) 67.19
11	Road transport	23.75	30.89	7.14	30.06
12	Forestry and wildlife	11.00	12.53	1.53	13.90
13	Interest receipts	13.92	29.39	15.47	111.13
14	Public works	3.80	5.38	1.58	41.57
15	Other administrative services	2.84	6.68	3.84	135.21
16	Water supply and sanitation	3.49	2.90	0.59	(-) 16.90
17	Public Service Commission	0.035	0.09	0.055	157.14
18	Medical and Public Health	0.56	1.27	0.71	126.78
19	Tourism	5.00	1.84	3.16	(-) 63.20
20	Dividends and profits	1.26	0.08	1.18	(-) 93.65
21	Urban Development	0.78	1.67	0.89	114.10
22	Education, Sports, Art and Culture	1.40	1.35	0.05	(-) 3.57
23	Contributions and recoveries towards pension	4.50	4.84	0.34	7.55
24	Housing	0.36	0.53	0.17	47.22
25	Information and Publicity	0.09	0.18	0.09	100
26	Other Social Services	0.04	0.19	0.15	375
27	Crop Husbandry	0.42	0.46	0.04	9.52
28	Animal Husbandry	0.38	0.48	0.10	26.31
29	Fisheries	0.03	0.05	0.02	66.66
30	Plantations	2.80	2.59	0.21	(-) 7.50
31	Food storage and warehousing	0.06	0.16	0.10	166.66
32	Cooperation	0.0016	-	0.0016	(-)100
33	Other Rural Development Programme	2.32	1.25	1.07	(-) 46.12
34	Minor Irrigation	0.31	0.28	0.03	(-) 9.68
35	Village and Small Industries	0.25	0.10	0.15	(-) 60.00
36	Labour and Employment	0.10	0.28	0.18	180
37	Industries	0.28	0.54	0.26	22.85
38	Stationery and Printing	1.51	1.92	0.41	27.15
39	Non-Ferrous, Mining & Metallurgical Industries	0.080	0.16	0.08	100
40	Other Social Security and Welfare Programme.	0.02	0.01	0.01	(-) 50
41	Other General Economic Services	0.10	0.14	0.04	40
42	Jails	0.03	-	0.03	-
	Total	362.31	244.04	118.27	32.64

Appendix 2.1
Statement showing the pending DC bills for the years up to 2011-12
(Reference: Paragraph 2.2.2, Page 69)

Grant No.	Department	Number of AC bills	Amount (₹ in lakh)
1	Food Security and Agriculture Development	187	1,713.22
2	Animal Husbandry, Livestock, Fisheries and Veterinary Services	132	539.53
3	Buildings	66	62.07
4	Co-operation	112	72.81
5	Cultural Affairs and Heritage	16	50.34
6	Ecclesiastical	39	112.92
7	Human Resources and Development	64	198.99
8	Election	25	68.03
9	Excise	68	35.49
10	Finance, Revenue and Expenditure	232	108.13
11	Food, Civil supplies and Consumer Affairs	35	13.32
12	Forestry and Environment Management	230	186.82
13	Health Care, Human Services and Family Welfare	709	608.51
14	Home	530	1,086.50
15	Horticulture and Cash Crops Management	261	1,297.65
16	Commerce and Industries	77	86.33
17	Information and Public Relation	85	148.42
18	Information Technology	42	108.24
19	Irrigation and Flood Control	86	34.58
20	Judiciary	209	157.42
21	Labour	108	654.92
22	Land Revenue & Disaster Management	160	319.38
23	Law	81	100.92
24	Legislature	27	32.07
25	Mines, Mineral and Geology	65	33.36
26	Motor Vehicles	19	5.22
27	Parliamentary Affairs	10	1.13
28	Personnel, Administrative Reforms, Training, Public Grievances,	74	540.42
29	Development Planning, Economic Reforms and North Eastern Council Affairs	151	520.84
30	Police	287	762.96
31	Energy and Power	6	4.90
32	Printing	6	0.56
33	Water Security and Public Health Engineering	62	48.35
34	Roads and Bridges	164	35.80
35	Rural Management and Development	361	569.65
36	Science and Technology	61	294.30
37	Sikkim Nationalised Transport	3	0.05
38	Social Justice, Empowerment and Welfare	193	1,227.56
39	Sports and Youth Affairs	169	440.45
40	Tourism	138	1,339.38
41	Urban Development and Housing	55	19.27
42	Vigilance	33	22.55
43	Panchayat Raj Institutions	43	658.54
44	Governor	120	54.38
45	Public Service Commission	24	29.90
	Total	5,625	14,406.18

Appendix 2.2

**Statement of various grants/appropriations where savings were more than ₹ 1 crore each
and more than 20 per cent of the total provisions**

(Reference: Paragraph 2.3.1, Page 69)

(₹ in crore)

Sl. No.	Grant No	Name of Grant/Appropriation	Total Grant/ Appropriation	Savings	Percentage
1	1	Food Security and Agriculture Development Capital-Voted	4.30	2.10	49
2	2	Animal Husbandry, Livestock, Fisheries and Veterinary Services Capital-Voted	15.01	7.19	48
3	3	Buildings Capital-Voted	27.22	8.92	33
4	5	Cultural Affairs and Heritage Capital-Voted	23.25	6.97	30
5	10	Finance, Revenue and Expenditure Capital-Charged	69.82	21.16	30
6	11	Food, Civil supplies and Consumer Affairs Capital-Voted	2.43	1.50	62
7	12	Forestry and Environment Management Revenue-Voted	124.89	53.60	43
8	12	Forestry and Environment Management Capital-Voted	5.57	2.01	36
9	13	Health Care, Human Services and Family Welfare Capital-Voted	139.92	42.36	30
10	19	Irrigation and Flood Control Revenue-Voted	117.38	76.84	65
11	19	Irrigation and Flood Control Capital-Voted	6.21	3.30	53
12	22	Land Revenue & Disaster Management Revenue-Voted	443.41	163.20	37
13	22	Land Revenue & Disaster Management Capital-Voted	3.73	3.07	82
14	28	Personnel, Administrative Reforms and Training Revenue-Voted	30.38	6.52	21
15	29	Development Planning, Economic Reforms and North Eastern Council Affairs Revenue-Voted	69.55	58.81	85
16	30	Police Capital-Voted	13.00	7.17	55
17	31	Energy and Power Capital-Voted	75.88	39.28	52
18	33	Water Security and Public Health Engineering Capital-Voted	91.63	57.37	63
19	34	Roads and Bridges Capital-Voted	266.52	151.38	57
20	35	Rural Management and Development Capital-Voted	140.23	57.94	41
21	38	Social Justice, Empowerment and Welfare Revenue-Voted	143.56	67.32	47
22	38	Social Justice, Empowerment and Welfare Capital-Voted	12.29	6.70	55
23	40	Tourism Capital -Voted	184.19	127.19	69
24	41	Urban Development and Housing Capital-Voted	224.85	167.50	74
TOTAL				1,139.40	

Appendix 2.3
Statement showing the rush of expenditure
(Reference: Paragraph 2.3.4, Page 70)

(*₹ in crore*)

Sl. No.	Number and Name of Grants/ Appropriation	Head of Account	Expenditure incurred during Jan-March	Expenditure incurred in March	Total expenditure	% of total expenditure incurred during	
						Jan-March 2012	March 2012
1	1 Food Security and Agriculture Development	2435	25.97	19.55	36.15	71.84	54.08
		4401	2.20	0.66	2.20	100	-
2	2 Animal Husbandry, Livestock, Fisheries and Veterinary Services	2404	1.26	1.00	2.32	54.31	-
		4403	3.50	2.72	3.92	89.29	69.39
		4405	2.74	2.57	3.90	70.26	65.90
3	4 Co-operation	4425	1.70	0.08	1.70	100	-
4	5 Cultural Affairs and Heritage	2250	3.53	1.85	6.95	50.79	-
5	7 Human Resources and Development	4202	28.66	25.80	39.81	71.99	64.81
6	10 Finance, Revenue and Expenditure	2045	9.50	9.50	9.50	100	100
		2049	99.20	78.26	190.83	51.98	-
8	12 Forestry and Environment Management	2045	9.50	9.50	9.50	100	100
		4406	2.72	2.72	3.55	76.62	76.62
9	15 Horticulture and Cash Crops Management	2401	19.16	7.06	32.54	58.88	-
		4401	1.10	0.48	1.60	68.75	-
10	17 Information and Public Relation	4220	1.25	0.92	1.25	100	-
11	19 Irrigation and Flood Control	2711	4.34	0.34	5.65	76.81	-
12	22 Land Revenue & Disaster Management	2216	20.00	20.00	20.00	100	100
13	29 Development Planning, Economic Reforms and North Eastern Council Affairs	3451	3.68	2.70	6.24	58.97	-
14	30 Police	4055	5.83	3.88	5.83	100	66.55
15	31 Energy and Power	4801	23.40	22.62	36.60	63.93	61.80
16	33 Water Security & Public Health Engineering	4215	17.74	13.34	34.27	51.77	-
17	35 Rural Management and Development	4215	8.14	7.97	12.24	66.50	65.11
		5054	14.60	11.58	25.45	57.37	-
18	38 Social Justice, Empowerment and Welfare	2215	1.57	1.49	2.13	73.71	69.95
		2225	9.81	8.66	17.07	57.47	50.73
19	39 Sports and Youth Affairs	4202	4.44	3.93	6.63	66.97	59.28
20	41 Urban Development and Housing	2217	12.64	10.85	24.23	52.17	-
		4217	51.08	35.06	57.36	89.05	61.12
21	43 Panchayat Raj Institution	2015	1.21	1.12	1.82	66.48	61.54

Appendix 2.4
**Statement showing the cases where supplementary provisions (₹ 10 lakh or more in each case)
proved unnecessary**

(Reference: Paragraph 2.3.7, Page 71)

(₹ in lakh)

Grant No	Name of Grant/Appropriation	Original	Actual expenditure	Savings out of Original provision	Supplementary
	A REVENUE (VOTED)				
10	Finance, Revenue and Expenditure	1,13,067.23	1,01,301.46	11,765.77	1,454.31
12	Forestry and Environment Management	11,027.86	7,129.47	3,898.39	1,461.16
14	Home	3,106.16	2,686.37	419.79	13.90
17	Information and Public Relation	589.71	544.32	45.39	28.75
19	Irrigation and Flood Control	10,896.90	4,053.99	6,842.91	840.86
20	Judiciary	813.44	769.59	43.85	33.00
28	Personnel, Administrative Reforms and Training	2,872.65	2,385.95	486.70	165.61
29	Development Planning, Economic Reforms and North Eastern Council Affairs	6,846.04	1,074.45	5,771.59	109.01
30	Police	21,094.67	17,896.99	3,197.68	37.80
38	Social Justice, Empowerment and Welfare	11,788.13	7,623.65	4,164.48	2,568.33
43	Panchayat Raj Institutions	31,072.90	27,846.58	3,226.32	1,824.33
	TOTAL - REVENUE	2,13,175.69	1,73,312.82	39,862.87	8,537.06
	B CAPITAL (VOTED)				
2	Animal Husbandry, Livestock, Fisheries and Veterinary Services	811.02	781.98	29.04	689.71
3	Buildings	1,903.05	1,829.66	73.39	818.66
5	Cultural Affairs and Heritage	1,647.00	1,628.15	18.85	678.34
11	Food, Civil supplies and Consumer Affairs	230.50	92.96	137.54	12.50
13	Health Care, Human Services and Family Welfare	13,882.00	9,755.79	4,126.21	110.00
21	Labour	10.00	0	10.00	15.00
22	Land Revenue & Disaster Management	83.95	66.43	17.52	289.00
29	Development Planning, Economic Reforms and North Eastern Council Affairs	1,900.00	1,786.92	113.08	150.00
30	Police	1,100.00	583.04	516.96	200.00
31	Energy and Power	7,272.39	3,659.63	3,612.76	315.54
33	Water Security and Public Health Engineering	7,828.64	3,426.57	4,402.07	1,334.29
34	Roads and Bridges	18,363.29	11,513.09	6,850.20	8,288.41
35	Rural Management and Development	10,335.15	8,229.10	2,106.05	3,688.24
38	Social Justice, Empowerment and Welfare	848.79	559.08	289.71	379.99
39	Sports and Youth Affairs	734.00	662.53	71.47	93.00
40	Tourism	16,104.60	5,700.00	10,404.60	2,314.65
41	Urban Development and Housing	22,277.62	5,735.54	16,542.08	207.04
	TOTAL - CAPITAL	1,05,332.00	56,010.47	49,321.53	19,584.37
	GRAND TOTAL	3,18,507.69	2,29,323.29	89,184.40	28,121.43

Appendix 2.5

Statement of insufficient re-appropriation of funds

(Reference: Paragraph 2.3.8, Page 72)

(₹ in lakh)

Sl. No.	Grant No.	Description	Head of Account	Re-appropriation	Final Excess (+)
1	03	Building & Housing	2059.80.01.61	6.10	16.43
2	07	Human Resources Development Department	4202.001.201.70	40.00	364.27
3	10	Finance, Revenue and expenditure	2071.001.104.60	304.07	194.47
4	10	Finance, Revenue and expenditure	2071.001.105	364.42	43.90
Total					619.07

Appendix 2.6

Statement showing the excess/unnecessary re-appropriation of funds

(Reference: Paragraph 2.3.8, Page 72)

(₹ in lakh)

Sl. No.	Grant No.	Description	Head of Account	Re-appropriation	Final Excess (+)
1	10	Finance	2071.001.115	293.89	(-)131.56
2	12	Forestry	2402.01.13	9.18	(-)21.61
3	12	Forestry	2402.02.110	2.11	(-)185.06
4	13	Health	2210.001.01.60	42.05	(-)26.36
5	35	RMDD	2215.001.01.36	32.72	(-)12.32
6	38	Social Justice, Empowerment and Welfare	5054.04.796	99.49	(-)12.75
7	41	Urban Development	4217.03.51.78	11.11	(-)328.36
8	41	Urban Development	4217.03.51.79	20.00	(-)235.79
Total					(-) 953.81

Appendix 2.7
Statement showing results of review of substantial surrenders made during the year

(Reference: Paragraph 2.3.9, Page 72)

Sl. No.	Number and title of Grant	Name of the scheme (Head of Account)	Total Provision (₹ in lakh)	Amount of Surrender (₹ in lakh)	Percentage of Surrender
1	01 Food Security and Agriculture Development	Seed production 2401.103.61	5.00	5.00	100
Surrendered due to non-receipt of funds from the GOI					
2	01 Food Security and Agriculture Development	Organic Farming 2401.800.65	3.00	3.00	100
Surrendered due to non-receipt of funds from the GOI					
3	01 Food Security and Agriculture Development	Rural Godown Programmes 4408.02.101	100.00	100.00	100
Surrendered due to non-receipt of funds from the GOI					
4	07 Human Resources Development	Grants for Elementary Education (13 th F.C. Grant) 2202.01.800.86	100.00	100.00	100
Surrendered due to non-receipt of funds from GOI					
5	10 Finance	Motor conveyance to State Govt. Employees 7610.202.62	10.00	10.00	100
Surrendered due to non-receipt of loan applications					
6	29 Planning	Incentive for Issuing UID (Grant under 13 th Finance Commission) 3454.206.64	22.00	22.00	100
Surrendered for implementation of the work after its enrolment					
7	29 Planning	Improvement in Statistical System 3454.800.41	80.00	80.00	100
Surrender was made due to non sanction of the grant					
8	30 Police	Modernization of Fire Service (90:10% CSS) 2070.108.61	50.00	50	100
Surrendered due to allocation of fund at the end of the financial year					
9	30 Police	Construction 4055.207.72	375.00	375	100
Surrendered due to non-receipt of funds from the GOI					
10	31 Energy & power	Construction of D/C 132 kv transmission lines from LLHP to Nathula with LILO at Bulbuley (NLCPR) 4801.05.800.84	745.53	745.53	100
Surrendered due to non-receipt of fund					
11	31 Energy & power	Conversion of existing 11kv transmission line & 440 v.LT. distribution over the ad lines at Pelling in W.Sikkim (NEC) 4801.05.800.95	38.81	38.81	100
Surrendered due to non-completion of work					
12	31 Energy & power	Complete electrification of Lord Buddha Statue, conversion of overhead LT line at Rabong in South Sikkim 4801.05.800.97	312.12	312.12	100
Surrendered due to non-receipt of fund					
13	31 Energy & power	Rajiv Gandhi GrameenVidyutikaramYojna (RGGVY) 4801.06.800.63	154.70	154.70	100
Surrendered due to non-receipt of fund					
14	38 Social Justice Empowerment & Welfare	Special Component Plan for Schedule Castes 2702.01.789	800.00	800.00	100
Surrendered due to non fulfilment of conditions laid down in the guidelines for utilization of this fund					
15	38 Social Justice Empowerment & Welfare	Tribal Area Sub-Plan 2702.01.796	3,000.00	3,000.00	100
Surrendered due to non fulfilment of conditions laid down in the guidelines for utilization of this fund					
16	38 Social Justice Empowerment & Welfare	Social Welfare 4235.02.101.39	100.00	100.00	100
Surrendered as advised by the Government (DPER&NECAD)					

Sl. No.	Number and title of Grant	Name of the scheme (Head of Account)	Total Provision (₹ in lakh)	Amount of Surrender (₹ in lakh)	Percentage of Surrender
17	38 Social Justice Empowerment & Welfare	Tribal Area Sub-Plan 5452.01.796	100.00	100.00	100
Surrendered as advised by the Government (DPER&NECAD)					
18	38 Social Justice Empowerment & Welfare	Horticulture Department 2401.789.16	100.00	100.00	100
Surrendered made for curtailment of Supplementary adjustment					
19	02 Animal Husbandry, Livestock, Fisheries and Veterinary Services	Veterinary Services and Animal Health 4403.101	420.00	418.61	99
Surrendered due to non-receipt of funds from the GOI and non receipt of claims					
20	19 Irrigation & FC	Integrated Development of Agriculture through Irrigation Facilities 2705.101	55.00	54.45	99
Surrendered due to non-receipt of funds from the GOI					
21	31 Energy & power	Schemes under Ministry of New and Renewable energy 4801.01.800.79	1,080.70	1,057.32	98
Surrendered due to delay in obtaining the clearance from the Forest Department					
22	14 Home	Improving Delivery of Justice 2014.800.41	436.00	421.86	97
Surrendered due to non-receipt of proposals from Building and Housing Department					
23	33 Water Security & PHE	Other Water Supply Schemes 4215.01.101.70	2,972.68	2,827.68	95
Surrendered due to non-receipt of fund and non-sanction of the scheme					
24	41 UDHD	Land Acquisition 4217.03.051.60	706.37	642.64	91
Surrendered due to non-finalization of various proposals and as per the advise of the government					
25	29 Planning	Planning & Development Department 3451.090.30	6,318.51	5,678.68	90
Surrender made for the allocation of fund to other priority projects sanctioned by the Government.					
26	40 Tourism	Other Development Projects 5452.01.101.61	7,575.95	6,713.14	89
Surrendered due to non-completion of work					
27	31 Energy & power	Design, Supply, erection, testing, commissioning of 66KV single circuit transmission of Rongli-I at Sisney 4801.05.800.53	214.62	184.37	86
Surrendered due to non-completion of work due to earthquake and non-receipt of fund					
28	38 Social Justice Empowerment & Welfare	Tribal sub plan Central Plan Schemes 2225.01.794.62	287.00	243.91	85
Surrender due to non-completion of the schemes					
29	13 Health Care, HS &FW	Construction of Drug Testing Laboratory under AYUSH 100% CSS 4210.04.107.60	110.00	93.38	85
Surrendered due to non-receipt of claims					
30	38 Social Justice Empowerment & Welfare	Integrated Child protection scheme (ICPS) (90:10%CSS) 2235.02.102.64	333.02	270.35	81
Surrendered due to non-receipt of fund from the GOI					
31	41 UDHD	ADP Project (EAP) 4217.03.051.75	3,500.00	2,765.15	79
Surrendered due to non fulfilment of conditions laid down in the guidelines for utilization of this fund					
16	38 Social Justice Empowerment & Welfare	Social Welfare 4235.02.101.39	100.00	100.00	100
Surrendered as advised by the Government (DPER&NECAD)					
17	38 Social Justice Empowerment & Welfare	Tribal Area Sub-Plan 5452.01.796	100.00	100.00	100
Surrendered as advised by the Government (DPER&NECAD)					
18	38 Social Justice Empowerment & Welfare	Horticulture Department 2401.789.16	100.00	100.00	100
Surrendered made for curtailment of Supplementary adjustment					

Sl. No.	Number and title of Grant	Name of the scheme (Head of Account)	Total Provision (₹ in lakh)	Amount of Surrender (₹ in lakh)	Percentage of Surrender
19	02 Animal Husbandry, Livestock, Fisheries and Veterinary Services	Veterinary Services and Animal Health 4403.101	420.00	418.61	99
Surrendered due to non-receipt of funds from the GOI and non receipt of claims					
20	19 Irrigation & FC	Integrated Development of Agriculture through Irrigation Facilities 2705.101	55.00	54.45	99
Surrendered due to non-receipt of funds from the GOI					
21	31 Energy & power	Schemes under Ministry of New and Renewable energy 4801.01.800.79	1,080.70	1,057.32	98
Surrendered due to delay in obtaining the clearance from the Forest Department					
22	14 Home	Improving Delivery of Justice 2014.800.41	436.00	421.86	97
Surrendered due to non-receipt of proposals from Building and Housing Department					
23	33 Water Security & PHE	Other Water Supply Schemes 4215.01.101.70	2,972.68	2,827.68	95
Surrendered due to non-receipt of fund and non-sanction of the scheme					
24	41 UDHD	Land Acquisition 4217.03.051.60	706.37	642.64	91
Surrendered due to non-finalization of various proposals and as per the advise of the government					
25	29 Planning	Planning & Development Department 3451.090.30	6,318.51	5,678.68	90
Surrender made for the allocation of fund to other priority projects sanctioned by the Government.					
26	40 Tourism	Other Development Projects 5452.01.101.61	7,575.95	6,713.14	89
Surrendered due to non-completion of work					
27	31 Energy & power	Design, Supply, erection, testing, commissioning of 66KV single circuit transmission of Rongli-I at Sisney 4801.05.800.53	214.62	184.37	86
Surrendered due to non-completion of work due to earthquake and non-receipt of fund					
28	38 Social Justice Empowerment & Welfare	Tribal sub plan Central Plan Schemes 2225.01.794.62	287.00	243.91	85
Surrender due to non-completion of the schemes					
29	13 Health Care, HS &FW	Construction of Drug Testing Laboratory under AYUSH 100% CSS 4210.04.107.60	110.00	93.38	85
Surrendered due to non-receipt of claims					
30	38 Social Justice Empowerment & Welfare	Integrated Child protection scheme (ICPS) (90:10%CSS) 2235.02.102.64	333.02	270.35	81
Surrendered due to non-receipt of fund from the GOI					
31	41 UDHD	ADP Project (EAP) 4217.03.051.75	3,500.00	2,765.15	79
Surrendered due to non-receipt of fund from the Ministry					
32	41 UDHD	Jawaharlal Nehru National Urban Renewal Mission 4217.03.051.71	16,155.01	12,428.39	77
Surrendered due to non-receipt of fund from the Planning Commission					
33	19 Irrigation & FC	Original Works 2702.01.103.60	10,192.00	7,591.79	74
Surrendered due to non-completion of work, non-release of fund and as advised by the Government (DPER&NECAD)					
34	30 Police	Construction of Non-Residential Building (State Specific Grant under 13 th Finance Commission) 4055.207.71	225.00	167.00	74
Surrendered as per the actual work					
35	11 Food, Civil Supplies and Consumer Affairs	Buildings 4408.02.101.60	210.00	150.00	71
Surrendered due to non-finalization of the project					
36	03 Buildings and Housing	Building and Housing Department 4059.60.051.03	1,202.93	840.29	70
Surrendered as per the advice from the Government (DPER & NECAD) and non completion of the ongoing work.					

Sl. No.	Number and title of Grant	Name of the scheme (Head of Account)	Total Provision (₹ in lakh)	Amount of Surrender (₹ in lakh)	Percentage of Surrender
37	30 Police	India reserve Battalion 2055.104.66	2,353.26	1,602.05	68
Surrender due to delay in recruitment, transfer of personnel and non-receipt of claims					
38	41 UDHD	Parking place 4217.03.051.61	200.01	131.42	66
Surrendered to keep the actual expenditure upto the requirement					
39	33 Water Security & PHE	Schemes under 10% Lumpsum Provision for NE States including Sikkim (100%CSS) 4215.01.101.71	1,370.00	892.43	65
Surrendered due to non-receipt of Central Share					
40	02 Animal Husbandry, Livestock, Fisheries and Veterinary Services	Other Livestock Breeding 2403.106.72	88.75	56.80	64
Surrendered due to non-receipt of funds from the GOI					
41	40 Tourism	Tourist Destination Projects 5452.01.101.62	2,436.23	1,550.93	64
Surrendered due to non-completion of work					
42	31 Energy & power	Misc distribution Schemes (East) State Plan 4801.05.800.63	200.00	125.00	63
Surrendered as advised by the Government					
43	29 Planning	Public finance Unit 3454.800.62	5.70	3.39	59
Surrender was made due to minimization of the expenditure					
44	19 Irrigation & FC	East District 4711.03.103.45	571.17	330.11	58
Surrendered due to non-receipt of funds from the GOI					
45	38 Social Justice Empowerment & Welfare	Grants-in-aid under 1 st proviso to Article 275(1) of the constitution of India 2225.01.796.71	504.00	281.65	56
Surrendered under Article 275(1) of the Forest rights Act and non receipt of fund from GOI					
46	33 Water Security & PHE	Gangtok Water Supply Schemes (East) (R) 4215.01.101.60	867.80	480.09	55
Surrendered due to non-receipt of fund from the GOI					
47	22 Land Revenue and Disaster Management	Capacity Building for Disaster Response 2245.102.62	100.00	52.96	53
Surrendered due to non-receipt of funds from the GOI					
48	35 RMDD	Rural Development Department 4515.101.36	2,638.66	1,348.36	51
Surrendered was due to applying for supplementary provision under other heads					
49	32 Printing	Construction of New Press Building 4059.60.051.61	100.00	50	50
Surrendered as advised by the Government (DPER&NECAD)					
50	38 Social Justice Empowerment & Welfare	Tribal Areas Sub-plan 2401.796.16	200.00	100.00	50
Surrendered made for curtailment of Supplementary adjustment					
51	38 Social Justice Empowerment & Welfare	Tribal Area Sub-Plan 2515.796	50.00	25.00	50
Surrendered was made to meet the expenditure under other heads					
TOTAL			69,776.53	55,675.36	

Appendix 2.8

**Statement of various grants/appropriations in which savings occurred
but no part of which had been surrendered**

(Reference: Paragraph 2.3.11, Page 72)

(₹ in lakh)

I - Grant			
Sl. No.	Grant No.	Number and Name of grant/appropriation	Savings
1	12	Forestry and Environment Management	201.21
2	15	Horticulture and Cash Crops Management	0.01
3	18	Information Technology	39.29
4	21	Labour	32.45
5	22	Land Revenue and Disaster Management	306.52
6	23	Law	0.16
7	24	Legislature	119.26
8	25	Mines Mineral and Geology	0.59
9	27	Parliamentary Affairs	0.04
10	29	Development Planning, Economic Reforms and North Eastern Council Affairs	263.08
11	36	Science and Technology	0.78
12	37	Sikkim Nationalised Transport	1.14
13	37	Sikkim Nationalised Transport	75.64
14	39	Sports and Youth Affairs	164.47
		TOTAL	1,204.64
II - Appropriation			
1		Governor	0.11
2		Public Service Commission	0.76
		TOTAL	0.87
		Grant Total	1,205.51

Appendix 2.9

Statement showing the details of saving of ₹ 1 crore and above not surrendered

(Reference: Paragraph 2.3.11, Page 73)

(₹ in crore)

Sl. No	Number and Name of Grant/Appropriation	Capital/Revenue	Saving	Surrender	Saving which remained to be surrendered
1	01 Food Security and Agriculture Development	Revenue	12.27	11.00	1.27
2	02 Animal Husbandry, Livestock, Fisheries and Veterinary Services	Revenue	3.22	2.13	1.10
3	02 Animal Husbandry, Livestock, Fisheries and Veterinary Services	Capital	7.19	5.17	2.02
4	05 Cultural Affairs and Heritage	Capital	6.97	4.64	2.33
5	07 Human Resources and Development	Revenue	11.40	2.40	9.00
6	11 Food, Civil supplies and Consumer Affairs	Revenue	1.95	0.21	1.74
7	12 Forestry and Environment Management	Revenue	53.60	0.33	53.27
8	12 Forestry and Environment Management	capital	2.01	0.00	2.01
9	15 Horticulture & Cash Crops Management	Revenue	3.22	2.06	1.16
10	22 Land Revenue & Disaster Management	Revenue	163.20	1.52	161.68
11	22 Land Revenue & Disaster Management	Capital	3.07	0.00	3.07
12	24 Legislature	Revenue	1.19	0.00	1.19
13	28 Personnel, Administrative Reforms and Training	Revenue	6.52	5.49	1.03
14	29 Development Planning, Economic Reforms and North Eastern Council Affairs	Capital	2.63	0.00	2.63
15	31 Energy and Power	Capital	39.28	37.41	1.87
16	33 Water Security and Public Health Engineering	Capital	57.36	50.19	7.18
17	34 Roads and Bridges	Capital	151.39	20.96	130.42
18	35 Rural Management and Development	Capital	57.94	52.09	5.85
19	38 Social Justice, Empowerment and Welfare	Revenue	67.33	64.28	3.05
20	38 Social Justice, Empowerment and Welfare	Capital	6.70	2.05	4.65
21	39 Sports and Youth Affairs	Capital	1.64	0.00	1.64
22	40 Tourism	Capital	127.19	97.14	30.05
23	41 Urban Development and Housing	Capital	167.49	161.82	5.67
24	43 Panchayati Raj Institutions	Revenue	50.51	48.94	1.57
	TOTAL		1,005.27	569.83	435.45

Appendix 2.10

Statement showing surrender of funds in excess of ₹ 1 crore on 30 and 31 March 2012

(Reference: Paragraph 2.3.11, Page 73)

(₹ in crore)

Sl. No.	Grant No.	Major Head	Amount of Surrender	Percentage of Total Provision
(1)	(2)	(3)	(4)	(5)
1.	1	2401	1.06	0.57
2.	1	2435	9.73	3.41
3.	1	4401	1.10	13.87
4.	1	4408	1.00	26.46
5.	2	2403	2.09	0.90
6.	2	4403	4.19	16.53
7.	3	4059	8.90	3.09
8.	5	4202	4.64	4.54
9.	7	2202	2.40	0.09
10.	7	4202	6.36	1.72
11.	10	2049	12.59	0.82
12.	10	2075	134.31	1.25
13.	10	6003	2.42	0.55
14.	10	6004	18.73	7.04
15.	11	4408	1.50	18.68
16.	13	2210	4.54	0.60
17.	13	4210	41.8	12.76
18.	14	2014	4.22	32.29
19.	15	2401	2.06	1.13
20.	19	2702	75.98	18.47
21.	19	4711	3.30	5.28
22.	20	2014	1.81	1.81
23.	29	3451	56.79	21.92
24.	29	3454	1.20	3.08
25.	30	2055	30.97	2.81
26.	30	2070	1.36	3.02
27.	30	4055	7.12	13.88
28.	31	4801	37.41	3.38
29.	33	4215	50.19	8.64
30.	34	5054	20.96	1.49
31.	35	2215	3.18	4.37
32.	35	2505	1.50	4.93
33.	35	4515	26.33	85.82
34.	35	4215	9.98	3.14
35.	35	4216	2.03	0.87
36.	35	5054	13.74	5.63
37.	38	2236	4.10	4.34
38.	38	2215	1.50	4.81
39.	38	2401	2.00	8.62
40.	38	2225	8.91	5.61
41.	38	2702	38.00	50.50
42.	38	2235	9.52	3.75
43.	38	4235	1.00	2.83
44.	38	5452	1.00	13.07
45.	40	5452	97.14	12.86
46.	41	2217	2.38	1.67
47.	41	4217	161.82	18.83
48.	43	2515	48.93	24.55
		Total	983.79	

Appendix 2.11
Statement showing rush of expenditure
(Reference: Paragraph 2.5.1.10, Page 79)

(₹ in lakh)

Year	Major/Sub-Major/Minor/Sub/Detailed Heads	Final grant	Expenditure upto previous month (February)	Expenditure during March	Total expenditure	Percentage of expenditure during last month to total expenditure
2008-09	2236-02-101-00,00-74 Malnutrition Free Sikkim	20.00	2.26	16.44	18.70	88
	2235-02-02-001 Direction & Administration	39.76	7.77	15.92	38.65	41
	2235-02-02-101 Welfare of Handicapped	150.74	3.11	85.83	147.30	58
	2235-03-101 National Social Assistance Programme (OAP) + NFBS	643.00	1.78	397.81	600.80	66
	2235-02-789-SCSP-00.00-Other Charges	54.00	27.82	26.03	53.85	48
	2235-03-102 National Family Benefit Scheme-61.00.71 IGWPS	13.05	4.89	8.16	13.05	63
	2235-03-102 National Family Benefit Scheme-61.00.72 IGNDPS	10.79	3.62	6.02	9.64	62
2009-10	2236-02-101-00,00-74 Malnutrition Free Sikkim	18.60	2.50	11.94	14.44	83
	2235-02-02-001 Direction & Administration	71.76	19.76	17.58	56.87	31
	2235-02-02-101 Welfare of Handicapped	14.52	8.63	7.39	16.02	46
	2235-03-101 National Social Assistance Programme (Old Age Pension + NFBS)	1155.00	134.67	474.76	609.43	78
	2235-03-101-60-00.71 Old Age Pension	1105.00	134.67	463.36	598.03	77
	2235-02-789-SCSP-00.00-Other Charges	54.00	7.68	46.31	53.99	86
	2235-02-796-TSP-00.00-Other Charges	191.00	39.55	151.43	190.98	79
	2235-60.00.72 NFBS	50.00	00	11.40	11.40	100
	2235-03-102 National Family Benefit Scheme-61.00.71 IGWPS	30.00	00	19.98	19.98	100
2235-03-102 National Family Benefit Scheme-61.00.74 IGNDPS	30.00	2.60	15.94	18.54	86	
2010-11	2235-02-02-001 Direction & Administration	70.23	53.59	16.64	70.23	24
	2235-02-02-101 Welfare of Handicapped	28.72	18.37	10.27	28.64	36
	2235-03-101 National Social Assistance Programme	1057.38	34.71	383.06	417.77	92
	2235-03-101-60-00.71 Old Age Pension	1027.38	33.81	378.66	412.47	92
	2235-60.00.72 NFBS	30.00	0.90	4.40	5.30	83
	2235-03-102 National Family Benefit Scheme-61.00.71 IGWPS	13.05	4.89	8.16	13.05	63
	2235-03-102 National Family Benefit Scheme-61.00.74 IGNDPS	10.79	3.62	6.02	9.64	62
2011-12	2235-02-02-001 Direction & Administration	102.93	59.11	41.40	100.41	41
	2235-02-02-101 Welfare of Handicapped	397.04	268.04	126.59	394.63	32
	2235-03-101-60-00.71 Old Age Pension	959.25	581.46	377.60	959.06	39
	2235-03-102 National Family Benefit Scheme-61.00.71 IGWPS	20.29	7.82	12.40	20.22	61
	2235-03-102 National Family Benefit Scheme-61.00.74 IGNDPS	14.46	5.78	8.59	14.37	60

Source : Monthly Expenditure Accounts

Appendix 3.1
Utilisation Certificates outstanding as of March 2012

(Reference: Paragraph 3.1, Page 81)

(Amount ₹ in lakh)

Sl No	Name of the Department	Year of payment of Grant	Total Grants paid		Utilisation Certificate			
			Number	Amount	Received		Outstanding	
					Number	Amount	Number	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
I	Cultural Affairs & Heritage Department (CAHD)							
1	CAHD	2007-08	84	100.41	1	1.50	83	98.91
		2008-09	130	432.31	57	293.86	73	138.45
		2009-10	82	70.31	50	55.10	32	15.21
		2010-11	98	297.66	64	162.75	34	134.91
		2011-12	106	148.44	44	68.98	62	79.46
	Total		500	1049.13	216	582.19	284	466.94
II	Urban Development and Housing Department (UDHD)							
1	UDHD (Plan)	2011-12	4	200.00	4	200.00	-	-
1	UDHD (Non-plan)	2011-12	4	11.77	4	11.77	-	-
	Total		8	211.77	8	211.77	0	0
III	Co-operation Department							
	Co-operative Societies	1999-00	5	3.25	4	3.00	1	0.25
	Co-operative Societies	2001-02	9	19.04	8	18.24	1	0.80
	Co-operative Societies	2002-03	18	29.52	15	29.31	3	0.21
	Co-operative Societies	2005-06	4	11.00	4	11.00	0	0
	Co-operative Societies	2006-07	351	68.00	351	68.00	0	0
	Co-operative Societies	2007-08	197	132.00	194	117.00	3	15
	Co-operative Societies	2008-09	25	159.00	25	159.00	0	0
	Co-operative Societies	2009-10	33	377.00	30	353.00	3	24.00
	Co-operative Societies	2011-12	20	118.00	7	21.00	13	97.00
	Total		662	916.81	638	779.55	24	137.26
	Sikkim State Electricity Regulatory Commission (SSERC)	2011-12	1	200.00	1	200.00	-	-
	Total		1	200.00	1	200.00	0	0
IV	Information Technology							
	RMDD to ZillaParishads	2007-08/08-09	4	10.35	2	5.18	2	5.17
	RMDD to Gram Parishads	2007-08/08-09	4	24.15	2	9.62	2	14.53
	Total		8	34.50	4	14.80	4	19.70
V	Ecclesiastical Affairs	2011-12	492	1.14	28	0.03	464	1.11
	Total		492	1.14	28	0.03	464	1.11
VI	AH, LF & VS	2011-12	9	267.00	8	260.00	1	7.00
	Total		9	267.00	8	260.00	1	7.00
	Grand Total		1680	2,680.35	903	2,048.34	777	632.01

Appendix 3.2

Statement showing the grant released during last five years

(Reference: Paragraph 3.1.1, Page 82)

Year	Numbers of grant released	Amounts (in ₹)
2007-08	84	1,00,41,023
2008-09	130	4,32,30,844
2009-10	82	70,31,465
2010-11	98	2,97,66,000
2011-12	106	1,48,44,000
Total	500	10,49,13,332

Statement showing the Utilisation Certificates received during last five years

Year	Numbers of UCs received	Amounts (in ₹)
2007-08	1	1,50,000
2008-09	57	2,93,86,500
2009-10	50	55,10,000
2010-11	64	1,62,75,000
2011-12	44	68,97,650
Total	216	5,82,19,150

Statement showing the pending Utilisation Certificates as on August 2012

Year	Numbers of UCs pending	Amounts (in ₹)
2007-08	83	98,91,023
2008-09	73	1,38,44,344
2009-10	32	15,21,465
2010-11	34	1,34,91,000
2011-12	62	79,46,350
Total	284	4,66,94,182

Appendix 3.3

Statement showing more than ₹ 1 lakh paid to organisations/institutions/clubs etc. for fair and festival

(Reference: Paragraph 3.1.1, Page 82)

Sl. No.	Vr.No./date	Name of Festival	Particulars	Amount (in ₹)
1	1540/16.8.11	Bhanu Jayanti	Annual GIA to Nepali Shahitya Parishad,Gangtok	1,50,000
2.	1595/9.7.10	-do-	-do-	1,50,000
3.	2402/16.8.10	Pang Lhabsol	Annual GIA to Pang Lhabsol Committee, Gangtok	1,50,000
4.	3388/29.6.10	Baishakhi Festival	Paid to Nepali Sahitya Parishad,Gangtok.	1,50,000
5.	4167/29.7.09	Bhanu Jayanti	Annual GIA to Nepali Shahitya Parishad,Gangtok	1,50,000
6.	2688/19.8.09	Pang Lhabsol	Annual GIA to Pang Lhabsol Committee, Gangtok	1,50,000
7.	3386/22.6.09	BhanuBhakta	Financial Assistance for celebration of Bhanu Bhakta	2,50,000
8.	2399/21.8.09	Teej Festival	Financial Assist ance for celebration of Teej Festival	1,30,000
9.	941/3.9.09	Pang Lhabsol	Annual GIA to Pang Lhabsol Committee, Gangtok .	2,00,000
10.	894/6.11.09	Namsong Festival	Namprikdang Mela Committee, North Sikkim.	1,50,000
11.	4960/29.8.08	Pang Lhabsol	Annual GIA to Pang Lhabsol Committee, Gangtok.	1,50,000
12.	982/21.1.09	Republic Day	Republic Day celebrated at Palzor Stadium by Sr. Sec. School, Samdong.	2,38,000
13.	4489/27.2.09	Ram Nawmi	Financial Assistance to Ram Nawmi Committee at Temi, South Sikkim.	2,50,000
14.	9245/31.3.08	Ram Nawmi	Financial Assistance to Ram Nawmi Mela Committee at Temi, South Sikkim.	2,50,000
15.	1685/11.7.07	Bhanu Jayanti	Annual GIA to Nepali Shahitya Parishad,Gangtok	1,50,000
16.	1042/7.8.07	Pang Lhabsol	Annual GIA to Pang Lhabsol Committee, Gangtok	1,50,000
Total				28,18,000

Appendix 3.4
Statement showing more than ₹ 1 lakh paid to organisations/institutions/clubs
for recurring expenditure (UC not received)
(Reference: Paragraph 3.1.1, Page 82)

Sl. No.	Vr.No./date	Name of Festival	Particulars	Amount (in ₹)
1	746/4.10.07	Annual Grant	Annual GIA to NIT	20,00,000
2.	999/7.8.07	Annual Grant	Annual GIA to Sikkim Academy	20,00,000
3	3467/23.02.08	Annual Grant	Annual GIA to NIT	20,00,000
4.	1042/7.8.07	Pang Lhabsol	Annual GIA to Pang Lhabsol Committee, Gangtok	1,50,000
5.	2351/24.10.08	Annual Grant	Annual GIA to NIT	20,00,000
6.	3455/19.3.09	Annual Grant	Annual GIA to NIT	20,00,000
7.	1453/8.7.08	Annual Grant	Bhanu Janyanti at Gangtok	1,50,000
8.	12810/31.3.10	Annual Grant	Annual GIA to Sikkim Academy	3,00,000
9.	2346/23.1.10	Annual Grant	Annual GIA to Sikkim Academy	17,00,000
10.	4167/29.7.09	Bhanu Jayanti	Annual GIA to Nepali Shahitya Parishad, Gangtok	1,50,000
11.	2088/19.8.09	Pang Lhabsol	Annual GIA to Pang Lhabsol Committee, Gangtok	1,50,000
12.	3388/29.6.10	Baishakhi Festival	Paid to Nepali Sahitya Parishad, Gangtok.	1,50,000
13.	2535/24.8.11	Pang Lhabsol	Annual GIA to Pang Lhabsol Committee, Gangtok	1,50,000
14.	2482/10.3.12	Annual Grant	Annual GIA to Sikkim Academy	15,00,000
Total				1,44,00,000

Appendix 3.5

Statement showing more than ₹ 5 lakh in non-recurring expenditure

(Reference: Paragraph 3.1.1, Page 82)

Sl. No.	Vr.No./Date	Particulars	Amount (in ₹)	Documents
1.	2483/18.8.08	Pang Lhabsol Committee, Rabangla for State Functions	20,00,000	Submitted
2.	2315/16.8.08	Organisation International on the eve of Golden Jubilee at NIT	25,00,000	Not submitted
3.	1098/22.1.09	Manger Asso, Gangtok (1st Inst)	25,00,000	Submitted
4.	69/21.1.09	All Sikkim S.C. Asso. Gangtok (1 st install)	25,00,000	Submitted
5.	995/8.3.09	Bhujel Community (1 st inst)	25,00,000	Submitted
6.	1993/11.2.09	Chettri Bahun Community (1 st inst)	25,00,000	Submitted
7.	1097/22.1.09	Newar Guthi Community (1 st inst)	25,00,000	Submitted
8.	1100/22.1.09	Sikkim Tamang Buddhist Asso (1 st inst)	25,00,000	Submitted
9.	1994/11.2.09	Sunwar Community(1 st inst)	25,00,000	Submitted
10.	1099/22.1.09	Lepcha Community (1 st inst)	25,00,000	Submitted
11.	611/6.1.11	Akhil Sikkim Thami Sangh, Gangtok (1 st inst)	25,00,000	Submitted
12.	1686/17.1.11	Manger Asso, Gangtok (2 nd Inst)	25,00,000	Submitted
13.	1685/17.1.11	All Sikkim S.C. Asso. Gangtok (2 nd install)	25,00,000	Submitted
14.	8349/31.3.11	Bhujel Community (2 nd inst)	25,00,000	Submitted
15.	610/6.1.11	Limboo Community (1 st inst)	25,00,000	Submitted
16.	1668/17.1.11	Chettri Bahun Community (2 nd inst)	25,00,000	Not submitted
17.	1687/17.1.11	Newar Guthi Community (2 nd inst)	25,00,000	Not submitted
18.	8346/31.3.11	Sikkim Tamang Buddhist Asso (2 nd inst)	25,00,000	Not submitted
19.	8348/31.3.11	Sunwar Community(2 nd inst)	25,00,000	Not submitted
20.	8347/31.3.11	Lepcha Community (2 nd inst)	25,00,000	Not submitted
21.	6664/31.3.12	Akhil Sikkim Thami Sangh, Gangtok (2 nd inst)	25,00,000	Not submitted
22.	6665/31.3.12	Limboo Community (2 nd inst)	25,00,000	Not submitted

Appendix 3.6

Statement showing names of bodies and authorities, the accounts of which had not been received

(Reference: Paragraph 3.2, Page 84)

Sl. No	Name of the Body/Authorities	Year for which Accounts had not been received	Grants received (₹ in crore)
1	Sikkim Institute of Rural Development, Karfactor	2011-12	Not furnished
2	Sikkim Illness Assistance Fund Association, Gangtok	2011-12	Not furnished
3	State Leprosy Officer, Gangtok	2009-10 to 2011-12	Not furnished
4	District Leprosy officer East, Gangtok	2009-10 to 2011-12	Not furnished
5	District Leprosy Officer, West District, Geyzing	2009-10 to 2011-12	Not furnished
6	District Leprosy Officer, North, Mangan	2009-10 to 2011-12	Not furnished
7	District Leprosy Officer, South, Namchi	2009-10 to 2011-12	Not furnished
8	State Health Society (NRHM)	2011-12	Not furnished
9	Director, Sikkim Renewal Energy Development Agency, Gangtok	2010-11 to 2011-12	Not furnished
10	Project Officer, National Aids Control Society, Gangtok	2011-12	Not furnished
11	Project Officer, Prevention & Control of Blindness, Gangtok	2011-12	Not furnished
12	Principal, Paljor Namgyal Girls SS School	2011-12	Not furnished
13	Principal, Tashi Namgyal Academy	2011-12	Not furnished
14	Director, Sikkim Institute of Technology, Deorali	2009-10 to 2011-12	Not furnished
15	Council of Science & Technology	2008-09, 2009-10, 2010-11, 2011-12	Not furnished
16	Sikkim Rural Development Agency	2010-11, 2011-12	Not furnished
17	Institute of Hotel Management	-	Not furnished
18	Sikkim Urban Development Agency	2008-09 to 2011-12	Not furnished
19	Small Farmers Agri Business Consortium (SFAC)	2010-11, 2011-12	Not furnished
20	Sikkim State Commission for Women	2010-11, 2011-12	Not furnished
21	Rajya Sainik Board	2007-08 to 2011-12	Not furnished
22	Sikkim Milk Producer Union	2011-12	Not furnished
23	Sikkim Housing Development Board	2007-08 to 2011-12	Not furnished
24	SIMFED	2011-12	Not furnished
25	State Legal Service Authority	--	Not furnished
26	Sikkim Khadi and Village Industries Board	2007-08 to 2011-12	Not furnished
27	Sikkim Livestock Development Board	-	Not furnished

Appendix 3.7
Statement showing performance of the autonomous bodies

(Reference: Paragraph 3.3, Page 84)

Sl. No.	Name of Body	Period of entrustment	Year upto which Accounts were rendered	Date of submission of accounts	Period upto which SAR issued	Placement of SAR	Period of delay in submission of accounts
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1.	Sikkim Mining Corporation	2011-12 to 2016-17	2010-11	2007-08 April 2010	2006-07 (13.05.09)	2006-07 (30.7.2009)	1 year 6 months
				2008-09 April 2010	2007-08 (20.07.12)	2007-08, 2008-09 and 2009-10 (not yet placed)	6 months
				2009-10 March 2012	2008-09 (15.11.12)		1 year 5 months
				2010-11 May 2012	2009-10 (30.11.12)		7 months
2.	State Trading Corporation of Sikkim	2011-12 to 2016-17	2007-08	2005-06 March 2009	2004-05 (14.6.10)	2004-05 (12.01.2011) 2005-06, 2006-07 and 2007-08 (not yet placed)	2 years 5 months
				2006-07 March 2009	2005-06 (17.8.11)		1 year 5 months
				2007-08 March 2009	2006-07 (17.8.11) 2007-08 (17.8.11)		5 months
3.	State Bank of Sikkim	2008-09 to 2012-13	2007-08	2005-06 August 2007	2004-05 (21.4.09) 2005-06 (17.8.11)	2004-05 27.12.2010	4 years 2 months
				2006-07 December 2011			
				2007-08 March 2012	2006-07 (20.7.12) 2007-08 (30.11.12)	2005-06, 2006-07 and 2007-08 (not yet placed)	3 years 5 months
				2008-09 November 2012			
4.	State Legal Services Authority	19(2)	2010-11	---	2004-05 (13.3.06)	2004-05 (14.12.06)	---
				---	2005-06 (10.01.08)	2005-06 (29.07.2008)	
				---	2006-07 (14.06.10)	2006-07, 2007-08, 2008-09 and 2009-10 (not yet placed)	
				---	2007-08 (14.6.10)		
				---	2008-09 (01.12.11) 2009-10 (20.7.12)		
5	Sikkim Khadi and Village Industries Board	2005-06 to 2009-10	2005-06	2005-06 May 2009	NA	NA	3 years

Appendix 3.8

Statement of finalisation of accounts and the Government investment in Departmentally Managed Commercial and Quasi-Commercial Undertakings

(Reference: Paragraph 3.4, Page 84)

Sl. No.	Name of the Undertakings	Accounts finalised upto	Investment as per the last Accounts finalized (₹ in crore)	Remarks/ Reasons for delay in preparation of Accounts
1.	Temi Tea Estate	2010-11	44.45	-
2.	Government Food Preservation Factory	2010-11	2.92	-

Appendix 3.9

Department-wise/duration-wise break-up of the cases of misappropriation, defalcation, etc., where final action was pending as on 31 March 2012

(Reference: Paragraph 3.5, Page 85)

Sl No.	Name of the Department	Upto 5 years	5 to 10 years	10 to 15 years	15 to 20 years	20 to 25 years	25 years to more	Total no. of cases
1	Finance, Revenue and Expenditure	1 (0.26)	0	0	0	0	0	1 (0.26)
2	Food, Civil Supplies and Consumer Affairs	0	0	1 (42.63)	2 (12.96)	0	0	3 (55.59)
3	Sports and Youth Affairs	0	1 (15)	0	0	0	0	1 (15)
4	Transport (SNT)	2 (34.48)	1 (134)	0	0	0	0	3* (168.48)
	Total	3 (34.74)	2 (149)	1 (42.63)	2 (12.96)	0	0	8 (239.33)

(figures in bracket indicate rupees in lakh)

*in one case, amount was not specified.

Appendix 3.10

Department/category-wise details in respect of cases of loss to Government due to theft, misappropriation/loss of Government material

(Reference: Paragraph 3.5, Page 85)

Name of the Department	Theft cases		Misappropriation/loss of Government Material		Total	
	Number of cases	Amount (₹ in lakh)	Number of cases	Amount (₹ in lakh)	Number of cases	Amount (₹ in lakh)
Finance, Revenue and Expenditure	Nil	Nil	1	0.26	1	0.26
Food, Civil Supplies and Consumer Affairs	Nil	Nil	3	55.59	3	55.59
Sports and Youth Affairs	Nil	Nil	1	15	1	15
Transport (SNT)	Nil	Nil	3*	168.48	3*	168.48
Total	Nil	Nil	8	239.33	8	239.33

*in one case, amount was not specified.