

# APPENDICES

**Appendix - 1.1**  
**Statement showing vital statistics of Rural Sikkim**  
*(Reference: Paragraph- 1.1: Introduction; Page: 1)*

Indicator	Unit	State value	National value
Area	Sq.km.	7,096	32,87,263
Rural area	Per cent	99.46	72.20
District	Numbers	4	640
Village	Numbers	451	6,38,588
Population	In lakh	6.11	12,101.93
PRIs	Numbers	180	2,46,062
Municipal Corporation	Numbers	1	139
Municipal Council	Numbers	1	1,595
Nagar Panchayat	Numbers	5	2,108
Gender Ratio	1000 male	890	940
Poverty	Per cent	19.33	26.10
Literacy	Per cent	81.42	74.04
Total Households	Numbers	1,29,006	19,35,79,954

*Source: Census report 2011 and information furnished by the State Government*

**Appendix - 1.2**  
**Statement showing powers of PRIs**  
(Reference: Paragraph- 1.3: Functions of PRI; Page: 3)

Name of Sector / Department	Activities under Zilla Panchayat	Activities under Gram Panchayat
1. Agriculture & Food Security	Identification of areas for all programmes; National Agricultural Insurance Scheme; extension and demonstration on organic farming; conducting crop competition demonstration; deconstruction programme; compensation for crop loss due to natural calamities; establishment of storage facilities; and generation of crop statistics.	Selection of beneficiaries for demonstration and organic manure production; assisting in organising crop competition & exhibition; selection of beneficiaries for special program of organic farming; generating yield data; reporting of crop loss; maintenance of infrastructures and organising & motivation for agriculture production.
2. Horticulture & Cash Crop	Extension & demonstration on organic farming related to horticulture; conducting crop competition & exhibition; training & demonstration of horticulture crops including fruits, vegetables, potato, ginger & cardamom; creating awareness in floriculture as commercial venture; assessment, verification and compensation of horticulture crop losses due to natural calamities; establishment of storage facilities; generation of horticulture crop statistics and motivation and implementation of crop insurance.	Extension & demonstration on organic farming related to horticulture and development of local entrepreneurs for production of organic manures; assisting in organising crop competitions & exhibitions; training & demonstration of horticulture crops through selection of right beneficiaries and areas; assessment and reporting of horticulture crop losses; maintenance of storage facilities; generating horticulture crop statistics; and motivation of crop insurance programme.
3. Animal Husbandry, Livestock, Veterinary Services	Rabies control, vaccination & elimination of affected animals; distribution of preventive materials for control of animal diseases preventive measures; compilation of reports & dissemination of information; identification of areas for different types of animal development programme; quality monitoring; meat inspection & certification; programmes for fodder production; management of marketing of animal products; processing centres; training & awareness of animal husbandry related programmes; organising District level training workshops & programmes; cross breeding management of artificial insemination programmes; execution of works between ₹ 2 to ₹ 5 lakh; and identifying areas for various types of fisheries.	Identification of beneficiaries for various purposes under Animal Husbandry Sector; distribution of fodder; collection of products for large markets; assessment of production collection centres; supervision of delivery of Government services; identification of training needs of farmers; requisition of training programmes; distribution of high bred varieties of farm animals; execution of works up to ₹ 2 lakh; and supervision of implementation.
4. Education	Overall supervision of Junior High School (JHS) except appointment and transfer of teachers; all repairs & maintenance of JHS; supporting state authorities in survey & related projects; literacy programmes; and monitoring the programmes.	Overall supervision of functioning of Primary School (PS) and Lower Primary School (LPS) except appointment and transfer of teachers; conducting all repairs & maintenance works up to ₹10 lakh; identification of learners; and assisting in Literacy Supervision programmes.

5. Health & Family Welfare	To facilitate the formation of village health and sanitation committees at the Gram Panchayat level; to ensure and help district health mission under NRHM to prepare a need based demand driven socio-demographic plan at the district level; to oversee effective implementation of health and family welfare programmes at the district level by monitoring and supervising the functions and functionaries, training, equipping and empowering Panchayat members suitably to manage and supervise the functioning of health care infra-structure and man-power and further co-ordinate works of different departments such as Health & Family Welfare, Social Welfare, Public Health Engineering, Rural Development, etc. at the district level; and to ensure unbiased selection of Accredited Social Health Activist (ASHA).	Form village health and sanitation committee comprising of Auxiliary Nurse Midwife (ANM) / Multipurpose Health Worker (Male) {MPHW(M)}, Accredited Social Health Activist (ASHA), Non-Government Organisations (NGOs) and village representatives with adequate representation for women members (Existing village sanitation campaign may be re-designated as Village Health and Sanitation Committees); to ensure and help village level health committees under NRHM to prepare an area specific, need based, demand driven, socio-demographic plan at the village/ sub-centre level; to grant approval and ensure proper utilisation of funds earmarked as untied funds under NRHM; to ensure selection of sincere and dedicated ASHA in village; to improve health care standard at the household level through female health activist (ASHA); to demonstrate exemplary performance in compulsory registration of births, deaths, marriage and pregnancies; ensuring safe deliveries to bring a reduction in Infant Mortality Rate (IMR) and Maternal Mortality Rate (MMR); identification of people in need of service and facilitate in providing service in collaboration with village level health workers in respect of National programmes like Reproductive and Child Health, Blindness, Tuberculosis (TB) Control, Sexually Transmitted Disease (STD) / Human Immunodeficiency Virus (HIV) / Acquired Immunodeficiency Syndrome (AIDS), etc. keeping provision of fund for maternal and child health activities (referral of high risk cases, etc.) in the PRI budget; awareness generation regarding all health and family welfare related issues and to generate demand from the community for services under different National and State health programmes; and to increase service utilisation at different levels through different effective locally acceptable approaches.
6. Forests, Environment and Wildlife	Facilitation for marketing of saplings for Government & private plantation; providing marketing facilities for medicinal plants & other forestry products; training for cultivation; protection support to <i>Smriti Van</i> <sup>9</sup> ; support for control of forest fire, prevention & control; awareness and	Establishment of community nurseries; establishment of medical plants gardens for commercial purpose; establishment of <i>Smriti vans</i> ; control of forest fires; co-ordination with Joint Forest Management Committee (JFMC); control of grazing in forest land; implementation of regulated grazing; plantation of Non Timber Forest

<sup>9</sup> “*Smriti Van*” is a piece of land where medicinal plants have been planted through community participation.

	promotion on regulated grazing; promotion of Non-timber Forest Produce (NTFP) -bamboo plantations; promotion of timber substitutes-marketing; identification of Gram Panchayats for the programme; monitoring of the programme; and harvesting & distribution of fuel wood.	Produces (NTFP) production; micro-planning & implementation of soil conservation works; planning & implementation of Green mission works; planning & implementation of fuel wood plantation in community lands; identification of sites; and upkeep of parks & gardens.
7. Commerce & Industries	Providing assistance to trained beneficiaries to start their own units including credit support; organizing entrepreneurial development programmes; providing marketing facilities for cottage and village products; and identifying locations for specific industrial & commercial activity.	Identification of beneficiaries for training; distribution of raw materials and promotion of cottage industries based on locally available materials.
8. Disaster management	Assisting in assessment of damages during natural calamity; providing training on rescue and relief operation; coordinating with District Relief Committee and Village Relief Committee; investment in preventive and preparedness measures; and maintenance & minor repair works between ₹ 10 to ₹ 20 lakh.	Awareness generation on disaster management; mock drill; and rescue & relief operation.
9. Irrigation	Creation of minor irrigation channels.	Identification of locations for minor irrigation channels; and all repairs of minor irrigation channels.
10. Cultural activities	Identification and preservation of heritage sites.	Promotion of folk art; preservation of traditional culture and customs; and opening and maintenance of rural (village) Libraries.
11. Rural water Supply	All maintenance works and new schemes between ₹ 10 to ₹ 20 lakh.	Minor repairs and new schemes up to ₹10 lakh.
12. Rural bridges	All maintenance works and new schemes between ₹ 10 to ₹ 20 lakh.	Minor repairs and new schemes up to ₹10 lakh.
13. Rural sanitation	Promoting environment friendly means of disposal of solid and liquid waste; maintenance of environmental hygiene; construction and maintenance of institutional and community latrines and bathing places.	Conducting environment friendly waste management through Gram Panchayat level Water and Sanitation Committees; and construction and maintenance of Individual Sanitary latrines and bathing cubicles.
14. Cooperatives	Promotion of Co-operative movement in the district.	Generating awareness about cooperatives.
15. Miscellaneous	Regulating building construction; rural street lighting and its maintenance; establishment & maintenance of crematoriums and burial places; regulating disposal of carcasses; construction of Integrated Child Development Scheme (ICDS) Centres; disbursement of Old Age Pension (OAP) & Sumptuary Allowance (SA); implementation of Small Family Benefits Scheme; implementation of National Family Benefit Scheme; promotion of eco-tourism; maintaining tourist's infra-structure and amenities at the district level; identification of	Enforcing regulation for building construction; establishing facilities for generation of renewable energy sources; reporting on presence of carcasses; supervision and maintenance of ICDS Centres; maintaining tourist infrastructure and amenities at the village level; regulating the use of <i>haat</i> sheds at the Sub- Divisional level markets not falling under the jurisdiction of ULBs; collection of data for the State Govt. and reporting to the District Administration of the Law & Order situation including potential dangers and disturbances.

	potential places for development of tourism; promotion of use of renewable energy sources; maintaining haat sheds at the Sub-divisional level markets not falling under the jurisdiction of ULBs; and assisting the State Govt. in collection of data / survey / maintenance of law & order and Information, Education and Communication (IEC) activities.	
All centrally sponsored schemes	As per guidelines given by the GOI.	As per guidelines given by the GOI.

**Appendix 1.3**  
**Statement showing functions to be transferred to PRIs**  
(Reference: Paragraph- 1.3.1: Devolution of function; Page: 4)

Sl. No.	Name of Deptt. / Scheme	Zilla Panchayat	Gram Panchayat
<b>Agriculture</b>			
1.	Farmers field seed production	Selection of areas for seed production.	Selection of farmers for seed production.
2.	Manure & fertilizers	Distribution of manure & fertilizers under supervision of Zilla Panchayat (ZP).	Distribution of manure & fertilizers through Village Level Worker (VLW) by Gram Panchayat (GP).
3.	Plant protection	To pursue the matter of plant protection with the department on the basis of information from GP.	Collection of information of pests & diseases in plant and inform GP, introduction of customized services for common diseases.
4.	(A) Commercial crops (B) Other minor cereal crops	Procurement of commercial crops and other minor cereal crops for intra Panchayat.	To organise Gram Sabha for identification & process the list for approval and supply special component Plan/Non component Plan.
5.	Extension & Training	Organising routine training of Extension & Training at farms	Identification of training of Extension & Training needs at farmers level.
6.	(A) Oil Seed Production Programme (B) Pulses Production	As in item 4	As in item 4
7.	Rejuvenation of old orchards	Training/drawing of Annual Action Plan for rejuvenation of old orchards.	Training/identification and supervision of areas where rejuvenation is to be taken up.
8.	Planting new Orchards	Identification of beneficiaries & distribution of Planting materials.	Distribution of planting materials.
9.	Subsidy of Bank Finance Scheme	Approval of Scheme	-
10.	VLW Centre	Supervision of maintenance of VLW Centre upto ₹ 3 lakhs.	-
<b>Animal Husbandry</b>			
1.	Prevention and control of animal disease	Identification of areas for Prevention, execution and monitoring including census of animals to assess the requirement of vaccine & medicine for the district.	Supervision of prevention & control work in co-ordination with the respective veterinary officer and report to ZP.
2.	Herd improvement (A) Through natural service (B) Through Artificial Insemination.	Approval of requirement placed by GP and release of Maintenance allowance as per the Report of GP. Implementation of programme through concerned field Functionaries.	Identification of farmers for keeping the breeding animals. -

3.	Integrated piggery Devevelopment Programme	Implementation and monitoring of the Integrated piggery Devevelopment Programme, training, orientation and distribution of piglets and feeds.	Identification of beneficiaries for the Integrated piggery Devevelopment Programme and reporting to ZP for approval.
4.	Extension & Training of Integrated piggery Devevelopment Programme	Organising routine training of Extension & Training of Integrated piggery Devevelopment Programme at Farms.	Identification of training needs of farmers.
5.	Minor works/ supervision/ Maintenance	Approval and Implementation of minor works/supervision/ maintenance accounts upto ₹ 3 lakh.	To report to ZP for projecting requirement of minor works.
6.	Stockman centre	Supervision/ maintenance of minor repairs of Stockman centre upto ₹ 3 lakh.	Priority to be fixed in Gram Sabha for Stockman centre.
<b>Medical and Public Health</b>			
1.	Mass education	Implementation and monitoring of Mass education.	To organise <i>Swasthya Samiti</i> in GP and organise health camps in consultation with ZP and concerned Chief Medical Officer.
2.	Rural family welfare services	Implementation and monitoring of Rural family welfare services.	-
3.	Maintenance of Public Health Service Centre	Maintenance of Public Health Service Centre upto ₹ 3 lakh.	Supervision of Maintenance of Public Health Service Centre.
4.	Integrated Child Development Service.	Construction of Integrated Child Development Service Centres in consultation with State Govt.	Supervision of Integrated Child Development Service centre and report to ZP.
<b>Rural Development Department</b>			
1.	Maintenance of Panchayat Ghar	Project formulation and approval of scheme as per fund available upto ₹ 3 lakh.	Selection, arrangement for supervision of work & reporting to ZP.
2.	Rural Bridges	Upto ₹ 3 lakh towards maintenance.	-
3.	Repair/ Maintenance of Village Water Supply.	Upto ₹ 3 lakh towards maintenance.	-
4.	Sanitation	Implementation of household latrines.	Identification of beneficiaries for household latrines.
5.	New and Renewable Source of Energy (NRSE) national programme on Biogas development	Identification of areas on the basis of viability as per the guidelines of the scheme.	Identification of beneficiaries' supervision, implementation and reporting to ZP.
<b>Education Department</b>			
1.	Minor works	Primary School	-
2.	Non-formal education	Supporting State authorities in survey & related projects for Non-formal education.	Motivation and supervision for Non-formal education.

3.	Adult education	<i>Zilla Adhakshyas</i> are the presidents of <i>Zilla Saksharta Samities</i> & Co-ordinate the programme with help of State functionaries for Adult education.	Helping State functionaries in literacy survey, selection of instructors and identifying potential learners.
4.	Mid Day Meals	Distribution of dry rations with help of district authorities.	-
5.	Primary schools	Supervision/ maintenance/ minor repairs of Primary schools upto ₹ 3 lakh.	-
6.	Junior High Schools	Supervisions of Junior High Schools	-
<b>Land Revenue Department</b>			
1.	Village Level Officer Centres	Supervision/ maintenance/ minor repairs of Village Level Officer Centres upto ₹ 3 lakhs	-
<b>Irrigation Department</b>			
1.	Minor Irrigation Works	Supervision/maintenance/ minor repairs of Minor Irrigation works upto ₹ 3 lakhs	-
<b>Forest Department</b>			
1.	Social forestry	Social Forestry will be taken up by ZP.	-

**Appendix 1.4**  
**Statement showing functions not transferred to PRIs**  
(Reference: Paragraph- 1.3.2: Functions not transferred; Page: 4)

Sl. No.	Function / Scheme	Power of State Government
<b>AGRICULTURE</b>		
01.	Farmers' field seed Production	Selection and procurement of seeds & their technological supervision.
02.	Manure & fertilizers	Procurement of fertilizer.
03.	Plant protection	Procurement of pesticides and overall technical supervision.
04.	(A) Commercial crops (B) Other minor Commercial Crops (C) Spices (D) Tuber crops	Procurement of seeds having Inter district ramification.
05.	Extension & Training	Providing curriculum teaching aids and Other materials, organisation of more sophisticated training and training of trainer.
06.	(A) Oil seed production programme (B) Pulses production	As in item-4. As in item-4.
07.	Rejuvenation of old orchards	Technological support, supervision and annual physical verification.
08.	Planting new Orchards; integrated development of fruits, vegetable development, floriculture, etc.	Procurement of planting materials in case of Inter District Procurement.
09.	Subsidy of bank finance scheme	Formulation of scheme and allocation of funds.
<b>ANIMAL HUSBANDRY</b>		
1.	Prevention and control of animal diseases	Formulation of strategy for prevention & control of diseases; and provisioning of technology and medicine to Zilla Panchayats.
2.	Cattle improvement through (A) Natural Service and (B) Artificial Insemination.	Formulation of programme and policy and allocation of fund to Zilla Panchayats.
3.	Integrated Piggery Development Programme	Programme introduction guidelines and allocation of funds.
4.	Extension & training	Providing curriculum teaching aids and other materials, organisation of more sophisticated training and training of trainer.
5.	Minor works/ supervision/ maintenance	Allocation of funds to district.
<b>MEDICAL AND PUBLIC HEALTH</b>		
1.	Mass education	Allocation of funds to district.
2.	Rural family welfare services	Allocation of funds to district.
3.	Maintenance of Primary Health Sub Centre (PHSC)	Allocation of funds to district.
4.	ICDS	Women & Child Welfare Department to provide funds from their sources.
<b>RURAL DEVELOPMENT DEPARTMENT</b>		
1.	Maintenance of Panchayat Ghar	Fund allocation to district & monitoring.
2.	Sanitation	Formulation of programme for sanitation.
3.	New and Renewable Source of Energy (NRSE) National programme on Bio-gas development	Fund allocation to district and overall control.
<b>EDUCATION DEPARTMENT</b>		
1.	Non-formal education	Planning, Co-ordination and management of programmes as per GOI guidelines.
2.	Adult education	Planning, co-ordination & management of programmes as per GOI guidelines.
3.	Mid-Day Meals	Co-ordination & Monitoring.

**Appendix 1.5**  
**Statement showing frequent transfer of Officers of DLFA**  
(Reference: Paragraph-1.5.1 Page:9)

Post	Person-in-position		
	Name	Designation	Period
Principal Director/Director	Sri LB Rai	Director	February 2012 to September 2013
	Sri Kuber Bhandari	Director	September 2013 to December 2013
	Sri DN Sharma	Pr. Director	January 2014 to October 2015
	Sri LB Rai	Director	November 2015 to June 2016
	Sri SB Subba	Pr. Director	June 2016 till date
Jt. Director	Sri Patrick Rai	Jt. Director	November 2013 to October 2014
	Sri CN Sherpa	Jt. Director	April 2015 till date
Sr. Accounts Officer /Accounts Officer	Sri JB Karki	Sr.AO	October 2013 to August 2014
	Sri Ashok Sharma	AO	September 2012 to September 2014
	TN Sapkota	AO	October 2014 to till date

Source: DLFA, Government of Sikkim

**Appendix 1.6**  
**Statement showing utilisation certificates submitted by PRIs**  
(Reference: Paragraph- 1.10 Utilisation Certificates; Page 14)

(₹ in lakh)

Year	Name of Schemes	Amount given to GPs/ZPs	Due date of submission of UCs by GPs/ZPs	Actual date of submission of UCs by GPs/ZPs
2012-13	BRGF	968.00	31.3.2014	2.12.2013
	TFC	2173.00	31.3.2014	31.3.2014
	SFC	394.67	31.3.2014	1.12.2013
2013-14	BRGF	868.00	31.3.2015	2.12.2014
	TFC	2444.56	31.3.2015	31.3.2015
	SFC	457.25	31.3.2015	1.12.2014
2014-15	BRGF	1146.78	31.3.2016	2.12.2015
	TFC	2820.15	31.3.2016	-
	SFC	514.73	31.3.2016	1.12.2015
2015-16	14 <sup>th</sup> FC	1604.00	31.3.2016	31.3.2016
	SFC	892.70	31.3.2016	31.3.2016

Source: Information furnished by State Government

**Appendix 1.7**  
**Statement showing arrears of revenue**  
*(Reference: Paragraph-1.12.1; page 23)*

<b>Sl. no.</b>	<b>Type of Tax</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>
1	Household Tax	55,97,280	55,97,280	55,97,280	55,97,280	55,97,280
2	Water and Sanitation Tax	11,19,456	11,19,456	11,19,456	11,19,456	11,19,456
3	Village Road and Environment	11,19,456	11,19,456	11,19,456	11,19,456	11,19,456
<b>4</b>	<b>Total</b>	<b>78,36,192</b>	<b>78,36,192</b>	<b>78,36,192</b>	<b>78,36,192</b>	<b>78,36,192</b>

### **Appendix-2.1**

*Statement showing Sample Selection  
(Ref: Paragraph 2.3 Scope of Audit, page 32)*

Total Number of districts 4 (East, West, North and South) out of which 2 selected.

#### **Selection from PRIs**

<b>Sl.no.</b>	<b>Auditee Unit</b>
1	ZP, East
2	ZP, South

**In East district 15 GPs were selected out of 52 GPs**

<b>Sl.no.</b>	<b>Auditee Unit</b>
1	Dung DungThasa
2	Khamdong
3	Amba
4	Pachey Samsing
5	Aho Yangtam
6	Luing Perbing
7	Rey Mindu
8	West Pandam
9	Thekabong Parkha
10	Taaza
11	Simik Lingzey
12	BhusukNaitam
13	Assam Lingzey
14	Lingtam Phadamchen
15	Chujachen

**In South district 10 GPs were selected out of 46 GPs**

<b>Sl.no.</b>	<b>Auditee Unit</b>
1	Sorok Shyampani
2	Kitam Manpur
3	Sadam Suntalay
4	Mellidara Paiyong
5	Nagi Karek
6	Tanzi Bikmat
7	Lingi Sokpey
8	Borong Phamtam
9	Legship Hingdam
10	Berfung Zarong

#### **From ULBs**

**In East and South districts 3 ULBs out of 5 ULBs were selected based on population.**

<b>Sl.no.</b>	<b>Audittee Unit</b>
1	Gangtok Municipal Corporation
2	Singtam Nagar Panchayat
4	Namchi Municipal Council

## Appendix-2.2

Minutes of meeting of entry conference  
(Ref: Paragraph 2.6.Audit methodology, page-32)

### MINUTES OF ENTRY CONFERENCE

#### Performance Audit on 'Utilisation of 13<sup>th</sup> Finance Commission Grants by Local Bodies'

An Entry Conference on the Performance Audit of "Utilisation of 13<sup>th</sup> Finance Commission Grants by Local Bodies" was held on 19 May 2016 at the Conference Hall of the Office of the Accountant General (Audit), Sikkim. The State Government was represented by the Secretary to the Government of Sikkim, Rural Management and Development Department (RM & DD) and his team of officers. The Audit side was headed by the Accountant General (AG) and his team of Officers including Deputy Accountant General. A list of participants is enclosed vide **Appendix – I**.

While initiating the meeting, Accountant General Sikkim extended warm welcome to the Secretary, RM & DD and his team of Officers. The Accountant General also gave a brief outline for convening the entry conference and apprised that the report of Performance Audit (PA) would be incorporated in Annual Technical Inspection Report (ATIR), Government of Sikkim. After formal introduction of the officers present in the meeting, Power Point presentation was made by Deputy Accountant General (Audit) Sikkim.

Sl. No.	Audited entity			Audit	
	Name and Designation	Deptt.	Signature	Name and Designation	Signature
1.	Shri. D. B. Nepal, Secretary RM & DD Govt. of Sikkim	RM & DD		Shri. Vimal Chumanga, IARAS Accountant General	
2.	Smt. C. P. Ladenga, Joint Secretary Panchayat Govt. of Sikkim	RM & DD		Shri. Vivek Saubharya, IARAS Deputy Accountant General	
3.	Shri. D. K. Chettri, Deputy Director Panchayat Govt. of Sikkim	RM & DD		Shri. Bijoy Kumar Jos, Sr. Audit Officer,	
4.				Shri. Vini Prakash Gupta, Asst. Audit Officer,	
5.					
6.					

Before initiating the meeting, the Deputy Accountant General (DAG) also extended warm welcome to everyone. He also discussed in brief the importance of Thirteenth Finance Commission (TFC). During the course of presentation, he *inter alia* dealt with scope of PA, objective of PA, criteria for PA to frame audit observation, etc.

*The important points of discussions are given below:*

- **3Es:** DAG informed that PA would lay emphasis on 3 Es (Economy, Efficiency and Effectiveness) and towards adequacy and effectiveness of Monitoring mechanism.
- **Criteria:** About criteria, DAG specifically requested the Secretary and his teams to confirm the criteria noted in Power point and suggest any addition, deletion or modification as these will form the benchmark for evaluation of the performance of

the scheme. The Secretary informed that the criteria noted by Audit appeared to be appropriate.

- **Sampling:** Sampling process was also explained to the Secretary and his team. It was apprised that 25 per cent of units as well as the expenditure would be covered. The Accountant General asked for early finalization of sample, so that the same can be shared with the State Government Departments to enable them to keep the units informed well in time.
- **Audit methodology:** Audit methodology was also explained which *inter-alia* would also include a joint physical verification. The DAG also requested for nominating suitable officers for carrying out joint physical verification during the PA. The Secretary readily agreed and assured to nominate suitable officers from State Government.
- **Nodal Officer:** The DAG requested the Secretary to nominate Nodal Officer for smooth conduct of PA. The Secretary informed that all the eight Additional District Collectors (Development) would be intimated to act as Nodal Officer for the PA. List would be furnished to Audit shortly, he assured.
- **Good practices:** The DAG informed that Good practices, if any, may be shared with Audit for appropriate reflection in the Report to give a balanced picture. The Secretary assured to intimate such good practices. He cited that PRIs are very vibrant and active in Sikkim. Government of India, in recognition of the services of the PRIs, has accorded a number of National Award to the Gram Panchayats in various categories. The list would be submitted to Audit.

The meeting ended with vote of thanks by the Accountant General to the Secretary and his team of Officers for sparing their valuable time for the meeting. The Secretary also, in the same ethos, expressed his happiness and stated that ATIR/ Audit Report have helped in improving the system to a great extent. He appreciated the role of AG office in streamlining the system and thanked Accountant General for continued guidance and support.

Sd/-

Deputy Accountant General

### Appendix-2.3

Statement showing Assets physically verified by Audit in presence of Panchayat functionaries.

(Ref: Paragraph 2.6 Audit methodology, page 32)

(₹ in lakh)

Sl.	Name of district	Details of assets created	Amount
1	East	Construction of Pacheykhani GPK	25.69
2		Construction of Chujachen GPK	25.69
3		Construction of Tathenchen Syari GPK	25.69 (30.00 Revised)
4		Construction of Lingtam Phadamchen GPK	25.69
5		Construction of Rolep Lamaten GPK	25.69 (30.00 Revised)
6		Construction of Amba GPK	25.69 (30.00 Revised)
7		Construction of Ranka GPK	25.69 (30.00 Revised)
8		Construction of Martam Nazitam GPK	25.69
9		Construction of Lingdong Namphang GPK	25.69 (30.00 Revised)
10		Construction of CRC Pabuik	52.83 (97.26 Revised)
11		Construction of CRC Subithang	52.83 (98.60 Revised)
12		Construction of CRC Central Pendam	52.83 (95.14 Revised)
13		Construction of Taza GPK	30.00
14		Construction of Riwa Machong GPK	30.00
15		Construction of Sirwani Tsalamthang GPK	30.00
16		Construction of Kopibari GPK	30.00
17		Construction of Tumin GPK	30.00
18	South	Construction of Damthang GPK	25.69 (revised 30.00)
19		Construction of Sorok Shyampani GPK	25.69
20		Construction of Maniram Singithag GPK	25.69
21		Construction of Namley Kamrang GPK	25.69
22		Construction of Turung Mamring GPK	25.69
23		Construction of Perbing Dovang GPK	25.25
24		Construction of Lamaten Tingmoo GPK	25.25
25		Construction of Chuba Phong GPK	25.25
26		Construction of Rameng Chuba GPK	25.25
27		Construction of Lamaten Tinkitam GPK	25.25
28		Construction of CRC at Ben Namprick	96.35
29		Construction of CRC at Sadam Suntaley	93.60
30		Construction of CRC at Pabong	95.61

#### **Appendix-2.4**

### **Statement showing conditions to be fulfilled by State Government vis-à-vis conditions fulfilled.**

*(Ref: Paragraph 2.7 Allocation and release of TFC grants, page 35 & 2.8.1 planning)*

Sl.	Condition	Latest position
1	<p>(a) The State Government must put in place a supplement to the budget documents separately for PRIs and ULBs, furnishing details (other than those relating to Finance Accounts) as under:</p> <p>(i) the details of plan and non-plan wise classification of transfers separately for all tiers of PRIs and for all categories of ULBs, from major head to object head, which have been depicted in the main budget under the minor heads 196, 197 and 198; and 191, 192 and 193 respectively (para 10.110);</p> <p>(ii) details of funds transferred directly to the local bodies outside the State Government's budget; and</p> <p>(iii) details of spatial distribution of transfers at least upto district level.</p>	<p>i) Not done as per guidelines</p> <p>ii) Not done</p> <p>iii) Not done</p>
	(b) States must adopt an accounting system for maintenance of accounts by PRIs and a codification pattern consistent with the Model Accounting System for Panchayats.	Done partially
	(c) States will allot specific codes to each Zila Parishad, block panchayat and gram panchayat. An eight digit data base format prescribed by the Comptroller and Auditor General of India (C&AG) for local should be adopted for compilation. Arrangements are to be put into place for consolidation of accounts at the national level.	Done
	(d) States should implement in all ULBs an accounting framework consistent with accounting format and codification pattern suggested in the National Municipal Accounts Manual.	Done
	(e) States will compile the eight data base formats prescribed by C&AG for panchayats.	Done
2	The State Government must put in place an audit system for all tiers of PRIs and for all categories of ULBS. C&AG must be asked for Technical Guidance and Supervision (TG&S) over the audit of all the rural local bodies in a state at every tier and his Annual Technical Inspection Report as well as the Annual Report of the Director of Local Fund Audit must be placed before the state legislature. Certification from the C&AG will demonstrate compliance with this condition [(para 10.161(ii))].	Done
3	The State Government must put in place a system of independent local body ombudsmen who will look into complaints of corruption and mal-administration against the functionaries of local bodies, both elected members and officials, and recommend suitable action. All elected functionaries and officials in all Zila Parishads and in all municipal corporations and municipalities at least should come under the purview of ombudsman. The passage of relevant legislation and its notification will demonstrate compliance with this condition.	Done
4	The State Governments must put in place a system of transfer of funds as in para 4.2 above. Self-certification by the State Governments, with a description of the arrangements in place, will demonstrate compliance with this condition.	Done
5	The State Governments must prescribe through an Act the qualifications of persons eligible for appointment as members of the State Finance Commissions (SFCs) consistent with Article 243I(2) of the Constitution. The passage of relevant legislation and its notification will demonstrate compliance with this condition.	Not done
6	All local bodies must be fully enabled to levy property tax (including tax for all types of residential and commercial properties) and any hindrance in this regard must be removed. Self-certification by the State Government will demonstrate compliance with this condition.	Not done

7	State Governments must put in place a state level Property Tax Board, which will assist all Municipalities and Municipal Corporations in the state to put in place an independent and transparent procedure for assessing property tax.	Property Tax Board not constituted.
8	State Governments must gradually put in place standards for delivery of all essential services provided by local bodies. For a start, State Governments must notify or cause all the Municipal Corporations and Municipalities to notify by the end of a fiscal year (31 March) the service standards for four service sectors: water supply, sewerage, storm water drainage, and solid waste management proposed to be achieved by them by the end of the succeeding fiscal year. This could be in the form of a declaration of a minimum level of service for the indicators mentioned against each of these four service sectors in the 'Handbook on Service level Benchmarks' published by the Ministry of Urban Development	ULBs set standard of delivery of bench mark for solid waste management services only.
9	All Municipal Corporations with a population of more than 1 million (2001 census) must put in place a fire hazard response and mitigation plan for their respective jurisdictions. Publication of these plans in the respective State Government Gazettes will demonstrate compliance with this condition.	Not required as this applicable for Corporation having population more than 1 million.

**Appendix-2.5**

**Statement showing year wise fund release by State Government for various purposes**  
(Ref: Paragraph 2.8.2 Village Development Action Plan, page 46)

**Year 2011-12**

Sl	Sectoral allocation	Amount	Transferred to
1	Construction of 20 GPK	2,57,00,000	Sachiv, East/West/North/South
2	Development fund including implementing Village Development Action Plan	50,00,000 ZP 4,95,00,000 GP	Sachiv, East/West/North/South ADC(Dev), East/West/North/South
3	Disaster Management Tools	1,65,00,000	Sachiv, East
4	Strengthening E-PRI	20,00,000	Sachiv, East
5	Promotion Village Libraries	50,00,000	Project Director, SRDA
6	IEC	30,00,000	-do-
	<b>Total</b>	<b>10,75,00,000</b>	

**Year 2011-12 2<sup>nd</sup> instalment**

Sl	Sectoral allocation	Amount	Transferred to
1	Construction of 20 GPK	2,56,80,000	Sachiv, East/West/North/South
2	Development fund including implementing Village Development Action Plan	50,00,000 ZP 4,95,00,000 GP	Sachiv, East/West/North/South ADC(Dev) East/West/North/South
3	Strengthening E-PRI	1,07,00,000	Project Director, SRDA
4	Audit & Accountability	8,20,000	-do-
	<b>Total</b>	<b>9,17,00,000</b>	

**Year 2012-13**

Sl	Sectoral allocation	Amount	Transferred to
1	Grant to Zilla	50,00,000	Sachiv, East/West/North/South
2	Development fund including implementing Village Development Action Plan	10,56,00,000	ADC(Dev) East/West/North/South
3	Purchase of building for ThekabongParkha GPK	25,00,000	To seller of building
4	Sanitation maintainance & administrative modules GP	9,41,00,000	ADC(Dev) East/West/North/South
5	Audit and preparation of statement	10,00,000	PD, SRDA
6	IEC	1,80,00,000	
7	Promotion Village Libraries	75,00,000	Sachiv, East
	<b>Total</b>	<b>23,37,00,000</b>	

**Year 2013-14**

Sl	Particular	Amount	Transferred to
1	Grant to ZP	50,00,000	Sachiv, East/West/North/South
2	Grant to GP	5,28,00,000	ADC(Dev) East/West/North/South
3	Construction of 17 CRC	8,50,00,000	Sachiv, East/West/North/South
4	Construction of Playground	12,59,000	Sachiv, West
	<b>Total</b>	<b>14,40,59,000</b>	

**Year 2013-14 2<sup>nd</sup> instalment**

Sl	Particular	Amount	Transferred to
1	Grant to ZP	50,00,000	Sachiv, East/West/North/South
2	Grant to GP	5,33,50,400	ADC(Dev) East/West/North/South
3	Construction of 17 CRC	7,76,50,000	Sachiv, East/West/North/South
4	Construction of Playground	19,55,600	Sachiv, West
	<b>Total</b>	<b>13,79,56,000</b>	

**Year 2014-15 1st instalment**

Sl	Particular	Amount	Transferred to
1	Grant to ZP	50,00,000	Sachiv, East/West/North/South
2	Grant to GP	5,28,00,000	ADC(Dev) East/West/North/South
3	Construction of 16 GPK	4,80,00,000	Sachiv, East/West/North/South
4	Printing of ATIR	12,17,615	Sachiv, East
5	RWSS	4,71,05,385/-	Sachiv, East/West/North/South
	<b>Total</b>	<b>15,71,05,385</b>	

**Year 2014-15 Performance grant**

Sl	Particular	Amount	Transferred to
1	Strengthening of Gram Sabha	1,80,30,000	ADC(DEV) East/West/North/South
2	Capacity building and Exposure visit	1,30,00,000	Sachiv, East/West/North/South
3	State Panchayat Resource Centre	3,00,00,000	ADC(DEV) South/North
4	Printing of ATIR	4,18,020	ADC(Dev) East
5	State level meeting	50,00,000	ADC(Dev) East
6	Village Library	75,00,000	Sachiv, East
7	Completion of incomplete work ZP	76,60,600	Sachiv, East/West/North/South
8	Completion of incomplete work GP	43,91,380	ADC(Dev) West/North/South
9	Furniture for newly constructed GPK	20,00,000	ADC(Dev) East/West/North/South
10	Strengthening of Panchayat Directorate	35,00,000	ADC(Dev) East/West/North/South
	<b>Total</b>	<b>9,15,00,000</b>	

**Appendix-2.6**

**Statement showing diversion of TFC fund**

*(Ref: Paragraph 2.8.3 Utilisation of TFC fund to meet works of other schemes, page 47)*

**Diversion of TFC fund**

**(₹ in lakh)**

Sl	Name of work	Year of sanction	Sanctioned cost	Source of fund	Expenditure from original source of fund	Physical progress (%)	Expenditure from TFC fund	Physical progress (%)
1	Const. of Karzi GPK	2007-08	29.00	TSP	12.58	43	16.42	100
2	Const. of Tashiding GPK	-do-	29.00	TSP	9.4	32	19.56	100
3	Const. of Luing GPK	-do-	29.00	TSP	7.81	27	21.19	100
4	Const. of Assangthang GPK	-do-	15.00	Award	Nil	0	15.00	100
5	Const. of Okhrey GPK	-do-	29.00	TSP	Nil	0	29.00	100
6	Const. of Langang GPK	2006-07	26.26	SGRY	17.23	66	9.03	100
7	Const. of Mabong GPK	2003-04	12.80	-	5.05	39	7.74	100
	<b>Total</b>				<b>52.07</b>		<b>117.94</b>	

**Appendix-2.7**

**Statement showing Delay in execution of works**

*(Ref: Paragraph 2.9.1 Works completed belatedly, page 50 & Paragraph 2.9.3 work not started page 53)*

**East District**

*(₹ in lakh)*

Sl	Name of work	Amount	Date of commencement	Due date of completion	Physical progress	Financial progress	Actual date of completion	
1	Construction of Pacheykhani GPK	25.69	21.05.2011	20.11.2011	100%	30.00	28.12.2013	
2	Construction of Chujachen GPK	25.69	Not yet started					
3	Construction of Tathenchen Syari GPK	25.69 (30.00 Revised)	06.01.2012	05.10.2012	100%	30.00	04.09.2013	
4	Construction of Lingtam Phadamchen GPK	25.69	06.01.2012	05.10.2012	100%	30.00	18.03.2013	
5	Construction of Rolep Lamaten GPK	25.69 (30.00 Revised)	01.10.2013	30.06.2014	100%	30.00	31.08.2015	
6	Construction of Amba GPK	25.69 (30.00 Revised)	20.11.2015	22.08.2016	50%	15.00	Not yet completed	
7	Construction of Ranka GPK	25.69 (30.00 Revised)	01.03.2013	30.11.2013	50%	15.00	Not yet completed	
8	Construction of Martam Nazitam GPK	25.69	13.05.2013	12.01.2014	100%	30.00	31.3.2015	
9	Construction of Lingdong Namphang GPK	25.69 (30.00 Revised)	02.07.2012	01.03.2013	100%	30.00	31.12.2013	
10	Construction of CRC Pabuik	52.83 (97.26 Revised)	19.08.2013	18.05.2014	95%	37.68	Not yet completed	
11	Construction of CRC Subithang	52.83 (98.60 Revised)	19.08.2013	18.05.2014	95%	31.13	Not yet completed	
12	Construction of CRC Central Pendum	52.83 (95.14 Revised)	05.09.2013	04.06.2014	95%	56.59	Not yet completed	
13	Construction of Taza GPK	30.00	18.01.2016	15.10.2016	50%	15.00	Under progress	
14	Construction of Riwa Machong GPK	30.00	11.02.2016	10.11.2016	5%	-	Under progress	
15	Construction of Sirwani Tsalamthang GPK	30.00	Not yet started due non availability of fund					
16	Construction of Kopibari GPK	30.00	01.03.2016	30.11.2016	30%	8.00	Under progress	
17	Construction of Tumin GPK	30.00	18.02.2016	17.11.2016	15%	-	Under progress	

**South District**

<b>Sl</b>	<b>Name of work</b>	<b>Amount</b>	<b>Date of commencement</b>	<b>Due date of completion</b>	<b>Physical progress</b>	<b>Financial progress</b>	<b>Actual date of completion</b>
1	Construction of Damthang GPK	25.69 (revised 30.00)	24.01.2013	23.01.2014	93%	16.35	In progress
2	Construction of Sorok Shyampani GPK	25.69	31.10.2013	30.10.2014	100%	30.00	30.10.2015
3	Construction of Maniram Singithag GPK	25.69	04.02.2013	03.02.2014	100%	29.30	18.12.2014
4	Construction of Namley Kamrang GPK	25.69	20.07.2012	21.05.2013	100%	29.30	15.01.2014
5	Construction of Turung Mamring GPK	25.69	04.02.2013	03.02.2014	100%	30.00	20.03.2014
6	Construction of PerbingDovang GPK	25.25	01.09.2011	01.09.2012	100%	29.30	20.12.2013
7	Construction of Lamaten Tingmoo GPK	25.25	24.08.2011	20.8.2012	100%	29.30	9.9.2014
8	Construction of Chuba Phong GPK	25.25	01.09.2011	31.08.2012	100%	29.30	22.03.2014
9	Construction of Rameng Chuba GPK	25.25	28.08.2011	15.8.2012	25%	-	In progress
10	Construction of Lamaten Tinkitam GPK	25.25	24.08.2011	15.8.2012	60%	-	In progress
11	Construction of CRC at Ben Namprick	96.35	4.9.2013	1.9.2014	93%	69.17	In progress
12	Construction of CRC at Sadam Suntaley	93.60	16.09.2013	15.9.2014	91%	43.26	In progress
13	Construction of CRC at Pabong	95.61	20.09.2013	15.9.2014	94%	38.36	In progress
14	Construction of Keteng Pamphok GPK	30.00	Not tendered				
15	Construction of Ralong Construction of Namlung GPK	30.00	Not tendered				
16	Construction of Borong Phatam GPK	30.00	Not tendered				
17	Construction of Tarku GPK	30.00	Not tendered				
18	Construction of Lingi GPK	30.00	Not tendered				
19	Construction of CRC at Dorop Salghari	95.07	Not tendered				

### Appendix – 3.1

#### Statement showing extra expenditure

(Ref: Paragraph 3.5, extra expenditure on purchase of sand and cement, page 66)

#### Lungchok Salyandang GP

Name of work	Name of supplier	Qty purchased	Rate Paid	Approved Rate	Excess in rate	Excess (@ lowest) (Col c x f)
(a)	(b)	(c)	(d)	(e)	(f)	(g)
JTW at PMGSY road to Devithang	DK Thapa	Cement 1020 bag Sand 4600 cft	460 40	332 18	128 22	1,30,560 1,01,200
JTW at Goyeee Kholsa	Akash Ganga DK Thapa	Cement 250 bag Sand 1600 cft Cement 400 bag Sand 1500 cft	332 18 460 40	332 18 332 18	0 0 128 22	0 0 51,200 33,000
CCFP from Pipley Bote to Lungchok School	Akash Ganga DK Thapa	Cement 300 bag Sand 2100 cft Cement 600 bag Sand 3100 cft	420 42 460 40	332 18 332 18	88 24 128 22	26,400 50,400 76,800 68,200
CCFP from Lungyam School via Linkhim Khosla	DK Thapa	Cement 350 bag Sand 1650 cft	460 40	332 18	128 22	44,800 36,300
Const of EFF from Upper Lungchok to Menchu Kholsa	DK Thapa	Cement 550 bag Sand 2950 cft	460 40	332 18	128 22	70,400 64,900
Const of EFF from Lungyam to Sarkidara	DK Thapa	Cement 350 bag Sand 1250 cft	460 40	332 18	128 22	44,800 27,500
Const of EFF from Nalbogaon to PMGSY Road to Daragaon	DK Thapa	Cement 350 bag Sand 1300 cft	460 40	332 18	128 22	44,800 28,600
MIC from Simalboteykulo to MenchuKhola to Chyandara	DK Thapa	Cement 400 bag Sand 1415 cft	385 23	332 18	53 5	21,200 7,075
EFF from Choktey Gaon to Nalbogaon MB Subba House	M/s Rumbuk RCCS DK Thapa	Cement 100 bag Sand 900 cft Cement 250 bag Sand 1200 cft	460 30 460 40	332 18 332 18	128 12 128 22	12,800 10,800 32,000 26,400
Construction of EFF from Bishnual kholsa to SPWD road near JP house	Rumbuk RCCS DK Thapa	Cement 420 bag Sand 2280 cft Cement 100 bag Sand 450 cft	460 30 460 40	332 18 332 18	128 12 128 22	53,760 27,360 12,800 9,900
EFF from Gairygaon Sarkidara to Salangdang Dairy	DK Thapa	Cement 350 bag Cement 50 bag Sand 1500 cft Sand 300 cft	385 460 23 40	332 332 18 18	53 128 5 22	18,550 6,400 7,500 6,600
<b>Total</b>		<b>Cement 5840 bags Sand 28095 cft</b>				<b>6,47,270 5,05,735</b>

## Upper Fambong GP

Name of work	Name of supplier	Qty purchased	Rate Paid	Approved Rate	Excess in rate	Excess (@ lowest) (Col c x f)
(a)	(b)	(c)	(d)	(e)	(f)	(g)
Const of EFF with Dhuddu from Sombaria Bazar to Sumphu Goan	DK Thapa	Cement 280 bag	385	332	53	14,840
Construction of EFF from Ganesh Subba house to Kumari Bhutia house	DK Thapa	Cement 280 bag	385	332	53	14,840
Const of EFF from BS Subba House to Kumar Subba	DK Thapa	Cement 250 bag	385	332	53	13,250
Const of EFF from Sombaria Sr Sec School to Siktam Road	DK Thapa	Cement 300 bag	385	332	53	15,900
Const of RCR from Hattaban to Sapreynagi	DK Thapa	Cement 230 bag	460	332	128	29,440
Const of EFF from Anden Gumpa to Chyandara	DK Thapa	Cement 250 bag	385	332	53	13,250
	M/s DH Limboo	Cement 200 bag	460	332	128	25,600
Const of EFF from SPWD road to Soreng via Baidar Goan to Alina Sherpa house	DK Thapa	Cement 320 bag	385	332	53	16,960
	M/s DH Limboo	Cement 250 bag	460	332	128	32,000
Const of EFF from Kumari Bhutia house to Deepak Subba house	M/s DH Limboo	Cement 450 bag	460	332	128	57,600
Const of EFF from Sailigolai via Sumphu Gaon to SPWD road Soreng	M/s DH Limboo	Cement 200 bag	460	332	128	25,600
<b>Total</b>		<b>Cement 3010 bag</b>				<b>2,59,280</b>

## Lower Fambong GP

Name of work	Name of supplier	Qty purchased	Rate Paid	Approved Rate	Excess in rate	Excess (@ lowest) (Col c x f)
(a)	(b)	(c)	(d)	(e)	(f)	(g)
Const of MIC from Devithan to Chepletey	DK Thapa	Sand 2550 cft	23	18	5	12,750
Construction of MIC at DewanKulo	DK Thapa	Sand 3100 cft	23	18	5	15,500
Const of RCR from Son Bdr House to Ring Road		Sand 2100 cft	23	18	5	10,500
Const of RCR from KB Thegim house to Ring Road Jhundiney		Sand 2950 cft	23	18	5	14,750
Const MIC from Linkhim Khola to SPWD Road	DK Thapa	Sand 4600 cft	40	18	22	1,01,200
Const of MIC from Khushbir Khola to PWD Road	RCCSL Rumbuk	Sand 450 cft	30	18	12	5,400
	DK Thapa	Sand 1500 cft	40	18	22	33,000
Const of RCR from Power office to Chandra Singh house	DK Thapa	Sand 1500 cft	23	18	5	7,500
	RCCSL Rumbuk	Sand 600 cft	30	18	12	7,200
Const of MIC Sabir Kulo from Lower Thambong to Middle Daramdin	RCCSL Rumbuk	Sand 3000 cft	30	18	12	36,000
Const of MIC from Golai Chyandara to Gangoteni	DK Thapa	Sand 2100 cft	35	18	17	35,700
Const of MIC from Barpipaldara to Bastasay	DK Thapa	Sand 2000 cft	35	18	17	34,000
<b>Total</b>		<b>Sand 26450 cft</b>				<b>3,13,500</b>

## Siktam Tikpur GP

Name of work	Name of supplier	Qty purchased	Rate Paid	Approved Rate	Excess in rate	Excess (@ lowest) (Col c x f)
(a)	(b)	(c)	(d)	(e)	(f)	(g)
Const of EFF from Cheelem Dairy to Chyandara	DK Thapa	Cement 350 bag	385	332	53	18550
		Sand 1650 cft	23	18	5	8250
Construction of EFF from PWD road to Salangdang Tripai	DK Thapa	Cement 100 bag	385	332	53	5300
		Sand 300 cft	23	18	5	1500
	Rumbuk	Cement 150 bag	460	332	128	19200
	RCCS	Sand 675 cft	30	18	12	8100
Const of JTW from Raman khola to School	DK Thapa	Cement 250 bag	460	332	128	32,000
		Sand 1450 cft	40	18	22	31,900
	Rumbuk	Cement 150 bag	460	332	128	19,200
	RCCS	Sand 750 cft	30	18	12	900
Const of EFF from ICDS centre to Dairy	DK Thapa	Cement 200 bag	385	332	53	10,600
		Sand 1050 cft	23	18	5	5,250
	Rumbuk	Cement 200 bag	460	332	128	25,600
	RCCS	Sand 900 cft	30	18	12	10,800
Const of EFF from PWD road to Devithang to Pradhan Gaon	DK Thapa	Cement 300 bag	385	332	53	15,900
		Sand 1100 cft	23	18	5	5,500
	Rumbuk	Cement 160 bag	460	332	128	20,480
	RCCS	Sand 700 cft	30	18	12	8,400
Const of EFF from Takey Gaon to Upper Beyong	DK Thapa	Cement 180 bag	385	332	53	9,540
		Sand 800 cft	23	18	5	4,000
	Rumbuk	Cement 100 bag	460	332	128	12,800
	RCCS	Sand 600 cft	30	18	12	7,200
Const of EFF from Tikpur Dairy ML Rai home to Durga Prasad home	DK Thapa	Cement 250 bag	385	332	53	13,250
		Sand 1200 cft	23	18	5	6,000
	Rumbuk	Cement 100 bag	460	332	128	12,800
	RCCS	Sand 600 cft	30	18	12	7,200
Const of EFF from Sapreynagi School to Passang Sherpa home	DK Thapa	Cement 270 bag	385	332	53	14,310
		Sand 1000 cft	23	18	5	5,000
	Rumbuk	Cement 300 bag	460	332	128	38,400
	RCCS	Sand 1250 cft	30	18	12	15,000
Const of EFF from 7 <sup>th</sup> mile dairy to PMGSY road	DK Thapa	Cement 220 bag	385	332	53	11,660
		Sand 800 cft	23	18	5	4,000
	Rumbuk	Cement 250 bag	460	332	128	32,000
	RCCS	Sand 950 cft	30	18	12	11,400
<b>Total</b>		<b>Cement 3530 bag</b>				<b>3,11,590</b>
		<b>Sand 15775 cft</b>				<b>1,40,400</b>

## Okhrey GP

Name of work	Name of supplier	Qty purchased	Rate Paid	Approved Rate	Excess in rate	Excess (@ lowest) (Col c x f)
(a)	(b)	(c)	(d)	(e)	(f)	(g)
Const of MIC from 10 <sup>th</sup> mile Okhrey to 9 <sup>th</sup> mile	DK Thapa	Cement 250 bag	385	332	53	13,250
		Sand 950 cft	23	18	5	4,750
	Rumbuk	Cement 210 bag	460	332	128	26,880
		Sand 1800 cft	30	18	12	21,600
Construction of RCR from Puretar road to 10 <sup>th</sup> mile PWD road	Akash	Cement 100 bag	332	332	0	0
	Ganga	Sand 400 cft	18	18	0	0
		Cement 820 bag	460	332	128	1,04,960
	DK Thapa	Sand 3850 cft	40	18	22	84,700
		Cement 150 bag	460	332	128	19,200
	Rumbuk	Sand 1050 cft	30	18	12	12,600
Const of EFF from Mahavir to PWD road	DK Thapa	Cement 530 bag	460	332	128	67,840
		Sand 2520 cft	40	18	22	55,440
Const of EFF from Puretar school to 5 <sup>th</sup> mile	DK Thapa	Cement 700 bag	385	332	53	37,100
		Sand 3400 cft	23	18	5	17,000
Const of EFF from Chyangbarigaon to Ramam river	DK Thapa	Cement 480 bag	460	332	128	61,440
		Sand 2150 cft	30	18	12	25,800
<b>Total</b>		<b>Cement 3240 bags</b>				<b>3,30,670</b>
		<b>Sand 16120 cft</b>				<b>2,21,890</b>

## Ribdi Bhareng GP

Name of work	Name of supplier	Qty purchased	Rate Paid	Approved Rate	Excess in rate	Excess (@ lowest) (Col c x f)
(a)	(b)	(c)	(d)	(e)	(f)	(g)
Const of RCR from Hillay SPWD road to Ribdi PHSC	DK Thapa	Cement 400 bag	460	332	128	51,200
		Sand 450 cft	40	18	22	31,900
Construction of JTW at Lower Ribdi	DK Thapa	Cement 820 bag	460	332	128	1,04,960
		Sand 2850 cft	40	18	22	62,700
	Rumbuk RCCS	Cement 600 bag	460	332	128	76,800
		Sand 2300 cft	30	18	12	27,600
Const of RCR from Ribdi School to Pital Dara via Sangadara to Hillay	Akash Ganga	Cement 300 bag	332	332	0	0
		Sand 400 cft	18	18	0	0
	DK Thapa	Cement 300 bag	460	332	128	38,400
		Sand 1150 cft	40	18	22	25,300
	Rumbuk	Cement 200 bag	460	332	128	25,600
		Sand 400 cft	30	18	12	4,800
Const of RCR from Patheray to Bharang School	DK Thapa	Cement 360 bag	460	332	128	46,080
		Sand 1050 cft	40	18	22	23,100
Const of RCR from Bharang SPWD road to Bharang Govt. Primary School	Akash Ganga	Cement 130 bag	420	332	88	11,440
		Cement 460 bag	460	332	128	58,880
	DK Thapa	Sand 1350 cft	40	18	22	29,700
Const of EFF from SPWD road to Magi Dara	Rumbuk Society	Cement 300 bag	460	332	128	38,400
		Sand 1100 cft	30	18	12	13,200
Extension of JTW at Khopikharha Khola	Rumbuk Society	Cement 300 bag	460	332	128	38,400
		Sand 1150 cft	30	18	12	13,800
<b>Total</b>		<b>Cement 4,170 bags</b>				<b>4,90,160</b>
		<b>Sand 12,200 cft</b>				<b>2,32,100</b>

Cement: ₹ 20,38,970

Sand: ₹ 14,13,625

Total: ₹ 34,52,595

**Appendix 4.1**  
**Statement showing vital statistics of Urban Sikkim**  
*(Reference: Paragraph- 4.1: Vital Statistics of ULBs; Page: 67)*

Particular	State	Urban Sikkim
Population	6.11 lakh	1.54 lakh
Sex ratio	890/1000 males	913/1000 males
Literacy rate	81.42 %	88.71 %
Area	7096 sq km	710 sq km
Poverty	8.19 %	3.6 %
Household	1,29,006	35,718

## Appendix 4.2

*Statement showing functions to be transferred to ULBs  
(Reference: Paragraph-4.3: Functioning of ULBs; Page: 69)*

Sl. No.	Functions	Present position
1.	Urban planning including town planning.	Not transferred
2.	Regulation of land-use and construction of building	-do-
3.	Planning for economic development and social development.	-do-
4.	Roads and bridges	-do-
5.	Water supply for domestic, industrial and commercial purpose.	-do-
6.	Public health, sanitation conservancy and solid waste management.	Transferred
7.	Fire Service	Not transferred
8.	Urban forestry protection of the environment and promotion of ecological aspects.	-do-
9.	Safeguarding the interests of the weaker section of the society, including the handicapped and the mentally retarded.	-do-
10.	Slum improvement and up-gradation.	-do-
11.	Urban poverty alleviation.	Transferred
12.	Provision of urban amenities and facilities such as parks, gardens, playgrounds.	Not transferred
13.	Promotion of culture, educational and aesthetic aspects,	-do-
14.	Burials, burial grounds; cremations, cremation grounds and electric crematoriums.	-do-
15.	Cattle pounds, prevention of cruelty to animals.	-do-
16.	Vital statistics including registration of births and deaths.	-do-
17.	Public amenities including street lighting, parking lots, bus stops and public conveniences.	Transferred
18.	Regulation of slaughter houses and tanneries.	Not transferred

### Appendix 4.3

**Statement showing service level benchmark for solid waste management service**  
(Reference: Paragraph-4.11: Service Level Bench Mark: Page: 72)

Year	Coverage %	Collection Efficiency %	Extent of Segregation %	Extent of Recovery %	Extent of Scientific Disposal %	Complaint Redressal Efficiency %	Cost Recovery %
2011-12	60	70	-	0	0	50	25
2012-13	80	-	-	10	0	70	35
2013-14	90	90	20	20	0	90	40
2014-15	95	95	40	50	10	95	50
2015-16	99	95	60	70	40	99	70
2016-17	100	100	80	75	50	100	80
2017-18	100	100	90	80	60	100	80
2018-19	100	100	100	85	70	100	80
2019-20	100	100	100	90	90	100	80
2020-21	100	100	100	100	100	100	80

(Source: Notification No. GOS/UDHD/2013-14/SLBM/01 dated 26.9.2013 issued by Government of Sikkim, Department of Urban Development & Housing)

#### Appendix 4.4

*Statement showing service level benchmark for solid waste management service  
(Reference: Paragraph-4.11: Service Level Bench Mark: Page: 72)*

#### Gangtok Municipal Corporation

Year	Coverage %	Collection Efficiency %	Extent of Segregation %	Extent of Recovery %	Extent of Scientific Disposal %	Complaint Redressal Efficiency %	Cost Recovery %
2016-17	70	75	55	65	50	100	60
2017-18	80	80	65	70	60	100	65
2018-19	85	85	70	75	65	100	70
2019-20	90	90	75	80	70	100	75
2020-21	100	95	80	85	75	100	80

#### Namchi Municipal Council

Year	Coverage %	Collection Efficiency %	Extent of Segregation %	Extent of Recovery %	Extent of Scientific Disposal %	Complaint Redressal Efficiency %	Cost Recovery %
2016-17	80	98	30	30	40	100	100
2017-18	85	100	60	60	80	100	100
2018-19	90	100	80	80	100	100	100
2019-20	100	100	100	100	100	100	100
2020-21	100	100	100	100	100	100	100

#### Naya Bazar-Jorethang Municipal Council

Year	Coverage %	Collection Efficiency %	Extent of Segregation %	Extent of Recovery %	Extent of Scientific Disposal %	Complaint Redressal Efficiency %	Cost Recovery %
2016-17	100	80	25	40	40	100	60
2017-18	100	90	40	50	40	100	70
2018-19	100	90	60	60	60	100	100
2019-20	100	100	80	75	90	100	100
2020-21	100	100	100	100	100	100	100

#### Gyalshing Municipal Council

Year	Coverage %	Collection Efficiency %	Extent of Segregation %	Extent of Recovery %	Extent of Scientific Disposal %	Complaint Redressal Efficiency %	Cost Recovery %
2016-17	70	80	30	30	20	100	50
2017-18	75	80	40	55	40	100	60
2018-19	85	85	55	75	60	100	70
2019-20	90	90	60	80	80	100	80
2020-21	100	98	70	85	90	100	90

#### Rangpo Nagar Panchayat

Year	Coverage %	Collection Efficiency %	Extent of Segregation %	Extent of Recovery %	Extent of Scientific Disposal %	Complaint Redressal Efficiency %	Cost Recovery %
2016-17	100	90	60	85	50	100	70
2017-18	100	90	70	95	70	100	80
2018-19	100	90	80	100	80	100	100
2019-20	100	95	90	100	90	100	100
2020-21	100	100	100	100	100	100	100

**Singtam Nagar Panchayat**

Year	Coverage %	Collection Efficiency %	Extent of Segregation %	Extent of Recovery %	Extent of Scientific Disposal %	Complaint Redressal Efficiency %	Cost Recovery %
2016-17	100	90	55	85	70	100	80
2017-18	100	100	75	95	75	100	90
2018-19	100	100	85	100	80	100	100
2019-20	100	100	90	100	100	100	100
2020-21	100	100	100	100	100	100	100

**Mangan Nagar Panchayat**

Year	Coverage %	Collection Efficiency %	Extent of Segregation %	Extent of Recovery %	Extent of Scientific Disposal %	Complaint Redressal Efficiency %	Cost Recovery %
2016-17	75	100	50	50	0	100	25
2017-18	80	100	65	70	40	100	35
2018-19	85	100	80	85	60	100	60
2019-20	95	100	90	95	80	100	70
2020-21	100	100	100	100	100	100	80

(Source: Notification No. 5/GOS/UDHD/2015-16/10/852 dated 20.4.2016 issued by Government of Sikkim, Department of Urban Development & Housing)