

Appendix 1.1: Part A

State Profile

(Reference: Page 1)

General Data		
Sl. No.	Particulars	Figures
1	Area	7,096 sq. km
	Population	
2	a.	As per 2001 Census
	b.	As per 2011 Census
3	a.	Density of Population (2001 Census) (All India Density = 325 person per sq.km)
	b.	Density of Population (2011 Census) (All India Density = 382 person per sq.km)
4	Population below poverty line (All India Average = 27.5 per cent)	2011-12
5	a.	Literacy (2001 Census) (All India Average = 64.8 per cent)
	b.	Literacy (2011 Census) (All India Average = 74.0 per cent)
6	Infant mortality (per 1,000 live births) (All India Average 40 per 1,000 live births)	As per Sikkim Statistics 2013
7	Gross State Domestic Product (GSDP) 2014-15 at current prices	As per Ministry of Statics and programme implementation , GOI
8	Per capita GSDP CAGR (2006-2015)	Sikkim
9	GSDP CAGR (2006-2015)	Sikkim
10	Per capital GSDP 2014-15	Sikkim
11	Population Growth (2005-14)	Sikkim
12	Financial Data	
	Particulars	CAGR (2013-14 to 2014-15)
	CAGR (in per cent)	Special category States
		Sikkim
a.	Revenue Receipts	15.34
b.	Tax Revenue	13.19
c.	Non Tax Revenue	(-) 6.78
d.	Total Expenditure	20.99
e.	Capital Expenditure	26.12
f.	Revenue Expenditure on Education	17.68
g.	Revenue Expenditure on Health	23.67
h.	Salary and Wages	4.52
i.	Pension	14.94

Appendix 1.1: Part B

Layout of Finance Accounts

(Reference: Paragraph 1.1, 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	Layout
Volume-I	
1	Summarised Financial position
2	Statement of Receipts and Disbursement
3	Statement of receipts (Consolidated Fund)
4	Statement of expenditure (Consolidated Fund)
5	Statement of Progressive capital expenditure
6	Statement of borrowing and Other liabilities
7	Statement of loans and advances given by the State Government
8	Statement of investments of the Government
9	Statement of guarantees given by the Government
10	Statement of Grants-in-aid given by Government
11	Statement of voted and charged expenditure.
12	Statement on Source and Application of Funds for Expenditure other than on Revenue Account
13	Summary of balances under Consolidated Fund, Contingency Fund and Public Accounts
Volume-II Part-I	
14	Detailed Statement of revenue and capital receipts by minor heads
15	Detailed Statement of revenue expenditure by minor heads
16	Detailed Statements of capital expenditure by minor heads and Sub-Heads
17	Detailed Statement of borrowings and other liabilities
18	Detailed statement on Loans and Advances given by the Government of Sikkim
19	Detailed Statement of Investments
20	Detailed Statement on Contingency Fund and other Public Account transaction
21	Detailed account on contingency fund and public account transactions.
22	Details of earmarked balance of reserve funds.
Volume-II Part-II Appendices	
I	Comparative Expenditure in Salary
II	Comparative Expenditure in Subsidy
III	Grants-in-aid/Assistance given by the State Government (Institution wise and Scheme-wise)
IV	Details of Externally Aided Projects
V	Plan Scheme Expenditure -A. Central Schemes (Centrally Sponsored Schemes and Central Plan Schemes), B. State Plan Schemes
VI	Direct transfer of Central Scheme funds to implementing Agencies in the State (Funds routed outside State Budgets) (Unaudited figures)
VII	Acceptance and Reconciliation of balances (As depicted in Statements 18 and 21)
VIII	Financial results of Irrigation Schemes
IX	Commitments of the Government – List of Incomplete Capital Works
X	Maintenance Expenditure with segregation of Salary and Non-Salary portion
XI	Major Policy Decisions of the Government during the year or new schemes proposed in the Budget

Appendix 1.1: Part C

Structure of Government Accounts

(Reference: Paragraph 1.1, 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 impress 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 Chapter I and basis for their calculation

Terms	Basis of calculation
Buoyancy of a parameter	
Buoyancy of a parameter (X) with respect to another parameter	Rate of Growth of the parameter (X)/Rate of Growth of the parameter (Y).
Rate of Growth (ROG)	$(\text{Current year Amount}/\text{Previous year Amount} - 1) * 100.$
Average	Trend of growth over a period of 5 years
Share shift/Shift rate of a parameter	Trend of percentage shares, over a period of 5 years, of the parameter in Revenue or Expenditure as the case may be.
Development Expenditure	Social Services+ Economic Services
Interest received <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.
Compound Annual Growth Rate (CAGR)	The compound annual growth rate Is calculated by taking the n th root of the total percentage growth rate, where n is the number of years in the period being considered. $\text{CAGR} = [\text{Ending Value}/\text{Beginning Value}]^{(1/\text{no. of years})} - 1$
GSDP	GSDP is defined as the total income of the State or the market value of goods and services produced using labour and all other factors of production at current prices.

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

Appendix 1.2

Time series data on the State Government finances

(Reference: Paragraph 1.1, Page 2)

(₹ in crore)

	2010-11	2011-12	2012-13	2013-14	2014-15
Part A. Receipts					
1. Revenue Receipts	2,151.70	2,872.11	3,288.36	3,893.54 (99.98)	4,087.64 (99.98)
(i) Tax Revenue	279.54 (12.99)	293.92 (10.23)	435.48 (13.24)	524.92 (13.48)	527.54 (12.91)
Taxes on Sales, Trade, etc.	142.74 (51.1)	124.19 (42.25)	227.08 (52.14)	286.33 (54.55)	282.10 (53.47)
State Excise	70.64 (25.27)	96.26 (32.75)	111.12 (25.52)	120.64 (22.98)	131.36 (24.90)
Taxes on Vehicles	10.66 (30.81)	16.56 (5.63)	16.38 (3.76)	18.52 (3.53)	19.42 (3.68)
Stamps and Registration fees	5.70 (2.04)	8.27 (2.81)	5.35 (1.23)	6.46 (1.23)	6.77 (1.28)
Land Revenue	7.33 (2.62)	4.61 (1.57)	5.66 (1.30)	3.39 (0.65)	6.15 (1.17)
Taxes on Income other than Corporation Tax	4.94 (1.77)	4.86 (1.65)	6.73 (1.55)	8.68 (1.65)	7.93 (1.50)
Other Taxes	37.52 (13.42)	39.17 (13.32)	63.16 (14.50)	80.90 (15.41)	73.81 (13.99)
(ii) Non Tax Revenue	242.15 (11.25)	244.04 (8.50)	302.00 (9.16)	361.59 (9.29)	323.77 (7.92)
(iii) State's share of Union taxes and duties	524.99 (24.40)	611.65 (21.30)	698.48 (21.25)	762.62 (19.59)	809.33 (19.80)
(iv) Grants in aid from Government of India	1,105.02 (51.36)	1,722.50 (59.97)	1,852.40 (56.33)	2,244.41 (57.64)	2,427.00 (59.37)
2. Miscellaneous Capital Receipts	-	42.25	-	-	-
3. Recoveries of Loans and Advances	0.79	0.03	0.90	0.92 (0.02)	0.88 (0.02)
4. Total Revenue and Non debt capital receipts (1+2+3)	2,152.49 (95.77)	2,914.39 (97.08)	3,289.26 (94.35)	3,894.46 (92.93)	4,088.52 (90.85)
5. Public Debt Receipts	95.03 (4.23)	87.44 (2.91)	196.81 (5.65)	296.32 (7.07)	411.79 (9.15)
Internal Debt (excluding Ways and Means Advances and Overdrafts)	94.96 (99.93)	86.89 (99.37)	195.22	294.01 (99.22)	408.12 (99.11)
Net transactions under Ways and Means Advances and Overdrafts	-	-	-	-	-
Loans and Advances from Government of India	0.07 (0.07)	0.55 (0.63)	1.59 (0.05)	2.31 (0.78)	3.67 (0.89)
6. Total Receipts in the Consolidated Fund (4+5)	2,247.52	3,001.83	3,486.07	4,190.78	4,500.31 (46.92)
7. Contingency Fund Receipts	-	0.10	0.00	1.00	0.00
8. Public Account Receipts(Gross)	2,915.63	3,808.95	4,059.44	4,683.55	5,090.42 (53.08)
8A. Public Account Receipts(Net)(8-19)	16.85	320.97	58.52	81.33	202.98
9. Total Receipts of the State (6+7+8)	5,163.14	6,810.88	7,545.51	8,875.33	4,703.28
9A. Total Receipts of the State (net)(6+7+8A)	2,264.37	3,322.90	3,544.59	4,273.11	9,590.73
Part B. Expenditure/Disbursement					
10. Revenue Expenditure	2,011.92	2,429.61	2,507.39	3,025.06 (76.64)	3,356.64 (76.92)
Plan	675.27	748.38	813.47	1053.13 (34.81)	1,136.72 (33.86)
Non Plan	1,336.65	1,681.23	1,693.92	1,971.93 (65.19)	2,219.92 (66.14)
General Services (including interest payments)	684.94 (34.04)	752.44 (30.97)	880.88 (35.13)	1035.10 (34.22)	1,214.12 (36.13)
Social Services	816.43	1,031.69 (42.46)	947.47 (37.79)	1,276.36 (42.19)	1,279.72 (38.13)
Economic Services	497.61	614.01 (25.27)	656.10 (26.17)	678.19 (22.42)	820.96 (24.46)
Grants-in-aid and contributions	12.94	31.47 (1.30)	22.94 (0.91)	35.41 (1.17)	41.84(1.25)
11. Capital Expenditure	451.07	615.76	842.35	911.94 (23.10)	980.71 (22.47)
Plan	451.07	615.76	842.35	911.94 (100.00)	980.71 (100)
Non Plan	0.00	0.00	0.00	0.00	0.00

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General Services	56.67	25.29 (4.11)	83.31 (9.89)	169.52 (18.59)	109.52 (11.17)
Social Services	165.85	277.11 (45)	291.22 (34.58)	266.21 (29.19)	269.81 (27.51)
Economic Services	228.55	313.36 (50.89)	467.82 (55.53)	476.21 (52.22)	601.38 (61.32)
12. Disbursement of Loans and Advances	5.75	49.17	5.11	10.40 (0.26)	26.57 (0.61)
13. Total (10+11+12)	2,468.74	3,094.54	3,354.85	3,947.40	4,363.92
14. Repayments of Public Debt	73.23	48.66	71.12	88.74	87.03
Internal Debt (excluding Ways and Means Advances and Overdrafts)	51.31	45.30	61.58	64.47	77.36
Net transactions under Ways and Means Advances and Overdraft	-	-	-	-	-
Loans and Advances from Government of India	21.92	3.36	0.22	24.27	9.67
15. Appropriation to Contingency Fund	-	-	-	-	-
16. Gross Expenditure on Lotteries	895.61	800.53	504.96	432.90	374.31
17. Total disbursement out of Consolidated Fund (13+14+15+16)	3,437.58	3,943.73	3,930.93	4,469.04	4,738.23 (49.23)
18. Contingency Fund disbursements	0.10	0	0	1.00	-1.00 (-0.01)
19. Public Account disbursements	2,898.78	3,487.98	4,000.92	4,602.22	4,887.44 (50.78)
20. Total disbursement by the State (17+18+19)	6,339.96	7,431.71	7,931.85	9,072.26	9,711.71
Part C: Deficits					
21. Revenue Deficit (-)/Revenue Surplus (+) (1-10)	139.78	442.50	780.97	868.48	731.00
22. Fiscal Deficit (-)/Fiscal Surplus (+) (4-13)	-316.25	-180.15	-65.59	-52.94	-275.40
23. Primary Deficit (-)/ Primary Surplus (+) (22-24)	-129.48	10.68	133.33	156.22	-35.85
Part D: Other data					
24. Interest Payments (included in revenue expenditure)	186.77	190.83	198.92	209.16	239.55
25. Financial Assistance to local bodies etc.	247.87	252.39	227.89	262.36	278.82
26. Ways and Means Advances/Overdraft availed (days)	-	-	-	-	-
27. Interest on Ways and Means Advances/ Overdraft	-	-	-	-	-
28 Gross State Domestic Product (GSDP)	7,411.57	8,906.64	10,472.60*	1,2376.69**	14,517.73***
29. Outstanding Fiscal liabilities (yearend)	2,797.50	3,160.76	3,344.97	3,633.88	4,161.63
30. Outstanding guarantees (yearend) (including interest)	276.42	164.21	187.72	122.09	112.14
31. Maximum amount guaranteed (yearend)	246.69	163.72	186.42	156.70	156.70
32. Number of incomplete projects	138	113	416	266	297
33. Capital blocked in incomplete projects	294.16	348.31	794.93	705.76	1,257.24
Part E: Fiscal Health Indicators					
I Resource Mobilisation					
Revenue Receipts/GSDP	0.30	0.34	0.33	0.31	0.28
Own Tax Revenue/GSDP	0.04	0.03	0.04	0.04	0.04
Own Non-Tax Revenue/GSDP	0.03	0.03	0.03	0.03	0.02
State's share in Central taxes and Duties/GSDP	0.07	0.07	0.07	0.06	0.06
II Expenditure Management					
Total Expenditure/GSDP	0.35	0.37	0.33	0.32	0.30
Total Expenditure/Revenue Receipts	1.15	1.08	1.02	1.01	1.07
Revenue Expenditure/Total Expenditure	0.81	0.79	0.76	0.77	0.77
Expenditure on Social Services/Total Expenditure	0.40	0.42	0.28	0.39	0.36
Expenditure on Economic Services/Total Expenditure	0.29	0.30	0.09	0.29	0.33
Capital Expenditure/Total Expenditure	0.18	0.20	0.19	0.23	0.22
Capital Expenditure on Social and Economic Services/Total Expenditure.	0.16	0.19	0.23	0.19	0.20
III Management of Fiscal Imbalances					
Revenue deficit (surplus)/GSDP	0.02	0.05	0.08	0.07	0.05
Fiscal deficit/GSDP	(-)0.04	(-)0.02	(-)0.01	0.00	-0.02
Primary Deficit (surplus) /GSDP	-0.02	0.001	0.01	0.01	0.00
Revenue Deficit/Fiscal Deficit	-0.44	-2.46	11.90	-16.40	-2.65
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	0.39	0.38	0.34	0.29	0.29
Fiscal Liabilities/RR	1.30	1.10	1.02	0.93	1.02
V Other Fiscal Health Indicators					
Return on Investment (₹ in crore)	2.37	-	-	0.55	0.87
Balance from Current Revenue (₹ in crore)	-156.65	-173.89	19.41	-162.54	473.87
Financial Assets/Liabilities	2.08	2.07	2.27	2.41	240

Note: Figures in brackets represent percentage to the total of each sub-heading.

* Provisional Estimate.

** Quick Estimate.

*** Advance estimate.

Appendix 1.3

Abstract of Receipts and Disbursements for the year 2014-15

(Reference: Paragraph 1.2; Page 2)

(₹ in crore)

Receipts		Disbursements						
2013-14	2014-15	2013-14	2014-15					
Section A: Revenue		Non-Plan Plan Total						
3,893.54	I-Revenue Receipts	4,087.64	3,025.06	I-Revenue Expenditure				3,356.64
524.92	Tax revenue	527.54	1,035.11	General Services	1187.02	27.1	1214.12	
361.59	Non-tax revenue	323.77	1,276.36	Social Services				
762.62	State's share of Union Taxes	809.33	646.04	Education, Sports, Art and Culture.	441.9	286.83	728.73	
148.26	Non-Plan Grants	73.51	161.38	Health and Family Welfare	97.03	101.47	198.5	
1,803.20	Grants for State Plan Schemes	1,738.54	232.51	Water Supply, Sanitation, Housing and Urban Development	27.33	180.12	207.45	
233.37	Grants for Central and Centrally Sponsored Plan Schemes	580.71	13.89	Information and Broadcasting	3.89	6.55	10.44	
59.58	Grants for Special Plan Schemes (North Eastern Council)	34.24	25.99	Welfare of Scheduled Caste, Scheduled tribes and Other Backward Classes	5.32	21.99	27.31	
			5.85	Labour and Labour Welfare	2.05	3.02	5.07	
			156.05	Social Welfare and Nutrition	40.99	53.21	94.2	
			34.65	Others	7.02	1	8.02	
			678.19	Economic Services			0	
			235.61	Agriculture and Allied Activities	132.54	148.15	280.69	
			93.19	Rural Development	2.86	163.62	166.48	
			0.99	Special Areas Programmes	0	1.37	1.37	
			39.78	Irrigation and Flood Control	2.58	15.55	18.13	
			120.44	Energy	93.52	43.61	137.13	
			29.91	Industry and Minerals	10.59	29.28	39.87	
			127.74	Transport	112.13	30	142.13	
			2.24	Science Technology and Environment	0	2.54	2.54	
			28.29	General Economic Services	11.32	21.3	32.62	
			35.41	Grants in Aid and Contribution	41.84	0	41.84	
-	II-Revenue deficit carried over to Section- B	-	868.48	II-Revenue surplus carried over to Section- B			0	731.00
3,893.54		4,087.64	3,893.54					4,087.64
Section-B								
1,048.63	III-Opening Cash balance including Permanent Advances and Cash Balance Investment	1,283.60	911.94	III-Capital Outlay				980.71
0.00	IV-Miscellaneous Capital receipts		169.52	General services	0	109.52	109.52	
			266.21	Social Services			0	
			49.8	Education, Sports, Art and Culture	0		31.74	
			93.47	Health and Family Welfare	0		61.33	
			111.14	Water Supply, Sanitation, Housing and Urban Development	0		171.85	
			0.25	Information & Broadcasting	0		2	

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				1.86	Welfare of Scheduled Caste, Scheduled tribes and Other Backward Classes	0		1.4	
				9.69	Social Welfare	0		1.5	
				0	Others	0		0	
				476.21	Economic Services				
				12.41	Agriculture and Allied Activities	0		11.61	
				19.29	Rural Development	0		16.01	
				11.7	Special Areas Programmes	0		22.48	
				3.79	Irrigation and Flood control	0		4.25	
				66.25	Energy	0		32.42	
				4.11	Industry and Minerals	0		7.06	
				295.33	Transport	0		240.48	
				0.25	Science and Environment	0		0.5	
				63.08	General Economic Services	0		266.56	
5.11	V-Recoveries of Loans and Advances		0.88	10.4	IV- Loans and Advances Disbursements				26.57
	From Power Projects				To Government Servants				
5.11	From Government Servants and			0.4	To Others				
	From Others			10	V -Revenue deficit brought down				
	VI-Revenue surplus brought down		731.00	88.74					
	VII-Public debt receipts		411.79		VI-Repayment of Public Debt				87.03
	External debt			0	External debt				
61.58	Internal debt other than ways and means Advances and overdraft	408.12		0	Internal debt other than Ways and Means Advances and Overdraft			77.36	
	Net transaction under Ways and Means Advances including over draft			0	Net transaction under Ways and Means Advances including overdraft				
0.13	Loans and Advances from Central Government	3.67		0	Repayment of Loans and Advances to Central Government			9.67	
	VIII-Amount transferred to Contingency Fund		1	1	VII-Expenditure from Contingency Fund				
4,000.92	IX-Public Account Receipts		5,090.42	4,602.22	VIII-Public Account disbursements				4,887.44
174.57	Small Savings and Provident fund	265.51		181.05	Small Savings and Provident Funds				
131.97	Reserve funds	201.33		122.01	Reserve Funds			240.96	
2,340.05	Suspense and Miscellaneous	3,070.33		2,674.39	Suspense and Miscellaneous			83.87	
1,300.21	Remittance	1,461.51		1,539.3	Remittances			3,010.61	
54.12	Deposits and Advances	91.74		85.47	Deposits and Advances			1,452.42	
1,048.63				1,283.60	IX- Cash balance at the end			99.58	
51.40				259.51	Cash in Treasuries and Local Remittances				1,536.94
13.96				11.09	Deposits with Reserve Bank/other Bank				
0.47				0.97	Departmental Cash Balance including permanent Advances				
982.80				1,012.03	Cash Balance Investment and Investment from Earmarked Funds.				
6,897.9	TOTAL		7,518.69	6,897.9	TOTAL				7,518.69

Appendix 1.3 (Continued)

Summarised financial position of the Government of Sikkim as on 31 March 2015

(Reference: Paragraph-1.2; Page 2)

(`in crore)

Part B			
As on 31.03.2014	Liabilities		As on 31.03.2015
2,058.47	Internal Debt		2389.23
1,531.14	Market Loans bearing interest	1,838.72	
-	Market Loans not bearing interest	-	
100.26	Loans from Life Insurance Corporation of India	102.00	
427.07	Loans from other Institutions	448.51	
	Overdrafts from Reserve Bank of India	-	
127.07	Loans and Advances from Central Government		121.07
	Pre 1984-85 Loans	-	
0.55	Non-Plan Loans	0.85	
122.78	Loans for State Plan Schemes	116.82	
2.34	Loans for Central Plan Schemes and Special Schemes	2.12	
1.4	Loans for Centrally Sponsored Plan Schemes	1.28	
	Other Loans	-	
1	Contingency Fund		1.00
685.64	Small Savings, Provident Funds, etc.		710.19
146.21	Deposits		158.75
313.15	Reserve Funds		138.37
5,106.77	Surplus on Government Accounts		430.61
4,238.29	Last year balance	5106.77	5837.77
868.48	Add Revenue Surplus	731	
204.31	Remittance Balances		213.40
8,642.62	Total		10000.39
	Assets		
7,346.54	Gross Capital Outlay on Fixed Assets		8,327.25
97.42	Investments in shares of Companies, Corporations, etc.	97.42	
7,249.12	Other Capital Outlay	8,229.83	
109.48	Loans and Advances -		135.17
35.00	Loans for Power Projects	35.00	
73.61	Other Development Loans	99.33	
0.87	Loans to Government servants and Miscellaneous loans	0.84	
1	Contingency Fund (un-recouped)		
	Reserve Fund Investments		
1.03	Advances		1.03
-99.03	Suspense and Miscellaneous Balances		
1,283.60	Cash -		1,536.94
11.09	Deposits with other Bank	6.60	
259.51	Cash in Treasuries and Local Remittances	171.35	
0	Deposits with Reserve Bank	0	
0.55	Departmental Cash Balance	0.55	
0.42	Permanent Advances	0.42	
750.00	Cash Balance Investments	1,050.00	
262.03	Earmarked funds Investment	308.02	
8,642.62	TOTAL		10,000.39

Appendix 1.4

Statement showing the funds transferred to the State Implementing Agencies under the programmes/schemes outside the State budget during 2014-15

(Reference: Paragraph 1.5.2, Page 11)

(₹ in lakh)

Government of India Scheme	Implementing Agency	2014-15
Promotion and Dissemination of Art and Culture	Himalayan Heritage Research and Development Society	5.01
Buddhist and Tibetan Studies	Tingkye Gonjang Nyinma Trust	15.00
Buddhist and Tibetan Studies	Sikkim Namgyal Institute of Tibetology, Deorali	220.00
Buddhist and Tibetan Studies	Sendrup Choling Truést	2.50
Assistance to Disabled persons for purchase/fitting	DDRC, Gangtok	14.66
Awareness Gemeratopm and publicity	DDRC, Gangtok	4.76
North Eastern Council	Sikkim State Forest Development Agency	4.75
North Eastern Council	Sikkim Tourism Development Corporation Ltd.	5.75
National Medicinal Plants Board	State Forest Development Agency Sikkim	610.82
Higher Education Statistics and Public information System	Aishe State Unit Sikkim	2.00
National Medicinal Plants Board	SMPB, Sikkim	1.00
Grid Interactive Renewable Power MNRE	Sikkim Power Development Corporation Limited.	139.70
OFF GRID DRPS	Sikkim Renewable Energy Development Agency	141.33
Renewable Energy for Rural Applications for all Villages.	Sikkim Renewable Energy Development Agency	28.30
State Science and Technology Programme	Sikkim State Council of Science and Technology	106.12
Technical Assistance from Department of international Development	Gangtok Municipal Corporation	125.00
Science and Technology Programme for Socio Economic Development	Khanchendzonga Conservation Committee	9.66
MPs Local Area Development Schemes MPLADS	District Collector East District.	500
Capacity Building for Service Provider	Sikkim Tourism Development Corporation Ltd.	18.82
Capacity Building for Service Provider	Food Craft Institute Kichudumira , Namchi	8.14
Technology Development Programme-A158	Sikkim Handloom & Handicraft Development Corporation Ltd	2.50
Propagation of RTI Act - Improving Transparency and Accountability in Government	Sikkim Information Commission	3.00
Propagation of RTI Act - Improving Transparency and Accountability in Government	Account & Administrative Training Institute.	5.48
Environment information Education and Awareness	State Environment Agency	64.83
Environment information Education and Awareness	Sikkim State Council of Science and Technology	10.30
Alliance and R & D Mission	Sikkim State Council of Science and Technology	150.00
Assistance to Voluntary Organisation for providing Social Defence	Association for Social Health in India	9.95
NER - Textile Promotion Scheme	Handloom and Handicraft Development Corporation Ltd.	147.72
Grant-in-aid to NGOS for STs Including Coaching and Allied Scheme and Award for Exemplary Service	Human Development Foundation of Sikkim, GRBA Road Chongey Tar, Gangtok East Sikkim	25.64
Information Publicity and Extension	Sikkim Renewable Energy Development Agency	0.06
National handloom Development Programme	State Handloom and Handicrafts Development Corporation Ltd.	45.80
Scheme for Infrastructure Development FPI	Sikkim Livestock Processing and Development Corporation Ltd.	18.93
	TOTAL	2,447.53

Source: Central Plan Scheme Monitoring System (CPSMS) Portal in 'Controller General of Accounts (CGA) Unaudited figures.

Appendix 1.5

Tax and Non-Tax Revenue collected during 2010-15

(Reference: Paragraph 1.6, Page 11)

(`in crore)

Sl. No.	Head of Revenue	2010-11	2011-12	2012-13	2013-14	2014-15	Percentage of increase (+)/ decrease (-) in 2014-15 over 2013-14
	Tax Revenue						
1	Sales tax	142.74	124.19	227.08	286.33	282.10	1.48
2	Taxes on income other than corporation tax	4.94	4.86	6.73	8.68	7.93	(-8.64)
3	State excise	70.64	96.26	111.12	120.64	131.36	8.89
4	Stamps and registration fees	5.70	8.27	5.35	6.46	6.77	4.80
5	Taxes on vehicles	10.67	16.56	16.38	18.52	19.42	4.86
6	Other taxes and duties on commodities and services	37.52	39.17	63.16	80.90	73.81	(-8.76)
7	Land revenue	7.33	4.61	5.66	3.39	6.15	81.42
	TOTAL	279.54	293.92	435.48	524.92	527.54	
	Non-Tax Revenue						
1	Interest receipts	28.14	29.39	46.00	67.02	66.44	(-0.87)
2	Road transport	24.76	30.89	29.01	34.10	27.63	(-18.97)
3	Plantations	2.90	2.59	3.98	3.62	2.31	(-36.19)
4	Dividends and Profits	2.37	0.08	1.53	0.55	0.87	58.18
5	Forestry and wild life	12.25	12.53	12.28	14.27	11.45	(-19.76)
6	Tourism	3.00	1.84	2.13	2.65	2.64	(-0.38)
7	Crop husbandry	0.51	0.46	0.71	1.45	0.56	(-61.38)
8	Power	87.86	79.70	82.90	98.93	113.56	14.79
9	Printing and Stationery	1.52	1.92	2.08	2.05	1.75	(-14.63)
10	Medical and public health	0.72	1.27	1.50	2.19	1.97	(-10.05)
11	Village and Small Industries	0.07	0.10	0.06	0.08	0.13	62.50
12	Public works	3.48	5.38	4.70	4.68	3.66	(-21.79)
13	Police	9.57	12.89	49.23	41.14	17.60	(-57.22)
14	Animal husbandry	0.38	0.48	0.72	0.85	1.17	37.65
15	Industries	0.27	0.54	0.85	0.50	0.58	16.00
16	State Lotteries#	42.54	43.62	41.43	41.47	44.33	6.90
17	Others	17.55	15.52	18.72	35.40	22.95	(-35.17)
18	Contribution and Recoveries towards Pension and Other Retirement Benefits	-	4.84	4.72	10.64	4.17	(-60.81)
	TOTAL	242.15	244.04	302.00	361.59	323.77	(-0.87)

Net amount.

Appendix 1.6

Statement showing the investment at the end of 2014-15

(Reference: Paragraph 1.9.2, Page 31)

(₹ in crore)

Sl. No.	Name of the Companies/corporations	Amount
Statutory Corporations		
1	State Bank of Sikkim	0.53
2	Sikkim Mining Corporation	6.12
3	State Trading Corporation	1.61
Companies		
4	Sikkim Time Corporation Ltd.	13.72
5	Sikkim Industrial Development and Investment Corporation Ltd.	16.82
6	Sikkim Livestock Development Corporation Ltd.	0.22
7	Sikkim Livestock Development and Processing Corporation Ltd.	0.35
8	Sikkim Tourism Development Corporation Ltd.	7.05
9	Sikkim Power Development Corporation Ltd.	11.35
10	Sikkim SC/ST/OBC Finance Development Corporation Ltd.	4.55
11	Sikkim Jewels Ltd.	11.54
12	Sikkim Distilleries Ltd.	2.42
13	Star Cinema	0.01
14	Denzong Cinema	0.01
15	Sikkim Flour Mills Limited	2.44
16	Cold Storage	0.28
17	Indian Telephone Industries	0.26
18	Ginger Processing Plant	0.01
19	BOG Limited	0.14
20	Chandmari Workshop and Automobiles Ltd.	0.30
21	Sikkim Precision Industries Ltd.	4.30
22	Sikkim Himalayan Orchid Ltd.	0.16
23	Sikkim Flora Ltd.	0.15
24	Sikkim Handloom & Handicrafts	1.02
Banks and Co-operative Societies		
25	State Bank of India	0.02
26	Sikkim Consumers Co-operative Society (SIMFED)	0.99
27	Multipurpose Co-operative Society	1.14
28	Sikkim State Co-operative Bank (SISCO)	9.35
29	Sikkim Dairy Co-operative Society (Sikkim Milk Union)	0.03
30	Joint Ventures	0.51
31	Wood Working Centre, Singtam	0.01
32	Sang Martam Tea Growers Co-operative Societies Ltd.	0.01
TOTAL		97.42

Appendix 2.1

Statement showing the pending DC bills for the years up to 2014-15

(Reference: Paragraph 2.2.2, Page 52)

Grant No.	Department	Number of AC bills	Amount (₹ in lakh)
01	Food Security and Agriculture	30	5.51
02	Animal Husbandry, Livestock, Fisheries and Veterinary	85	2.49
03	Building and Housing	65	0.21
04	Co-operation	5	0.01
05	Cultural Affairs and Heritage	8	0.23
06	Ecclesiastical	9	0.67
07	Human Resource Development	66	0.84
08	Election	22	3.95
09	Excise	13	0.09
10	Finance, Revenue and Expenditure	109	0.37
11	Food, Civil Supplies and Consumer Affairs	19	0.54
12	Forest, Environment and Wild Life Management	21	0.34
13	Health Care, Human Services and Family Welfare	172	2.71
14	Home	278	2.55
15	Horticulture and Cash Crops Development	23	6.31
16	Commerce and Industries	83	0.93
17	Information and Public Relation	55	0.71
18	Information Technology	23	0.39
19	Irrigation and Flood Control	126	1.77
20	Judiciary	81	0.67
21	Labour	88	6.99
22	Land Revenue and Disaster Management	65	0.44
23	Law	13	0.05
24	Legislature	64	0.94
25	Mines, Mineral and Geology	20	0.26
26	Motor Vehicles	26	0.08
27	Parliamentary Affairs	20	0.04
28	Personnel, Administrative Reforms and Training, Public Grievances, Career Options and Employment, Skill Development and Chief Minister's Self Employment Schemes	92	5.38
29	Development Planning, Economic Reforms and North Eastern Council Affairs	94	2.80
30	Police	250	8.93
31	Energy and Power	5	0.41
32	Printing	2	0.01
33	Water Security and Public Health Engineering	56	0.33
34	Roads and Bridges	44	0.15
35	Rural Management and Development	216	1.87
36	Science, Technology and Climate change	14	0.06
37	Sikkim Nationalised Transport	4	0
38	Social Justice, Empowerment and Welfare	162	3.37
39	Sports and Youth Affairs	61	1.36
40	Tourism and Civil Aviation	92	6.25
41	Urban Development and Housing	103	0.28
42	Vigilance	25	0.08
43	Panchayati Raj Institutions	5	0.08
44	Governor	35	0.14
45	Public Service Commission	24	0.28
00	Null	4	0.64
	TOTAL	2,867	72.51

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 provision

(Reference: Paragraph 2.3.1, Page 54)

(₹ in crore)

Grant No	Name of Grant/Appropriation	Total	Savings	% of Savings to Provision
1	Food Security and Agriculture Development – Revenue Voted	70.03	20.02	29
1	Food Security and Agriculture Development – Capital Voted	2.98	1.82	61
2	Animal Husbandry, Livestock, Fisheries and Veterinary Services-Capital Voted	4.50	3.00	66
3	Buildings – Capital Voted	37.29	8.14	22
5	Cultural Affairs and Heritage – Capital Voted	21.39	10.60	50
7	Human Resources and Development – Capital Voted	39.75	21.02	53
10	Finance, Revenue and Expenditure – Revenue Voted	1167.06	380.35	33
11	Food, Civil supplies and Consumer Affairs – Capital Voted	6.55	3.81	58
12	Forestry and Environment Management – Revenue Voted	284.51	109.25	38
12	Forestry and Environment Management – Capital Voted	1.72	1.00	58
13	Health Care, Human Services and Family Welfare – Revenue Voted	277.45	77.43	28
13	Health Care, Human Services and Family Welfare – Capital Voted	83.72	22.39	27
14	Home - Revenue Voted	62.80	16.66	27
15	Horticulture & Cash Crops Management – Revenue Voted	93.69	33.77	36
16	Commerce and Industries – Revenue Voted	35.77	11.33	32
18	Information Technology – Revenue Voted	32.51	16.21	50
19	Irrigation and Flood Control – Revenue Voted	148.77	130.36	88
19	Irrigation and Flood Control – Capital Voted	5.70	1.45	25
21	Labour – Revenue Voted	7.11	2.04	29
21	Labour – Capital Voted	11.00	2.78	25
22	Land Revenue and Disaster Management – Revenue Voted	282.37	93.31	33
22	Land Revenue and Disaster Management – Capital Voted	180.33	101.50	56
28	Personnel, Administrative Reforms and Training – Revenue Voted	13.19	5.32	40
29	Development Planning, Economic Reforms and North Eastern Council Affairs – Revenue Voted	93.05	79.99	86
30	Police – Capital Voted	29.77	8.34	28
31	Energy and Power – Capital Voted	68.80	37.40	54
33	Water Security and Public Health Engineering – Capital Voted	73.65	37.41	51
34	Roads and Bridges – Capital Voted	232.38	146.79	63
35	Rural Management and Development – Revenue Voted	253.30	84.31	33
36	Science , Technology and Climate Change – Revenue Voted	6.97	5.00	72
38	Social Justice, Empowerment and Welfare – Revenue Voted	117.67	31.11	26
38	Social Justice, Empowerment and Welfare – Capital Voted	23.25	15.56	67
39	Sports and Youth Affairs – Revenue Voted	10.85	2.25	21
39	Sports and Youth Affairs – Capital Voted	12.23	7.12	58
40	Tourism – Capital Voted	420.90	154.54	37
41	Urban Development and Housing – Capital Voted	229.96	159.46	69
	TOTAL	4,442.97	1,842.84	41

Appendix 2.3

Statement showing the rush of expenditure

(Reference: Paragraph 2.3.3, Page 56)

(` in crore)

Sl. No.	Number and Name of Grants/Appropriation	Head of Account	Expenditure incurred during Jan-March	Expenditure incurred in March	Expenditure more than 50% during March	Total expenditure	% of total expenditure incurred during	
							Jan-March 2015	March 2015
1	1 Food Security and Agriculture Development	2435	9.59	6.89	6.89	9.89	96.97	69.67
2	2 Animal Husbandry, Livestock, Fisheries and Veterinary Services	2404	2.51	1.91	1.91	3.73	67.29	51.21
		4403	1.23	1.16	1.16	1.46	84.25	79.45
3	3 Buildings and Housing	4059	13.92	13.31	0	27.07	51.42	-
4	4 Co-operation	4425	5.12	1.82	0	5.50	93.09	-
5	5 Cultural Affairs and Heritage	4202	6.58	5.69	5.69	10.79	60.98	52.73
6	6 Ecclesiastical	2250	3.88	2.00	0	7.52	51.60	-
7	7 Human Resources Development	6202	2.50	2.50	2.50	4.00	62.50	62.50
8	10. Finance, Revenue and Expenditure	2030	1.03	1.03	1.03	1.08	95.37	95.37
		2045	42.46	42.46	42.46	42.46	100.00	100.00
		2075	217.17	2.92	0	383.66	56.60	-
		2049	120.17	72.41	0	239.55	50.16	-
9	12 Forestry & Environment Management	2045	84.14	84.14	84.14	84.14	100.00	100.00
10	15 Horticulture and Cash Crops	2401	44.16	9.04	0	59.74	73.92	-
11	16 Commerce and Industries	4860	5.20	3.55	3.55	5.56	93.53	63.85
12	21 Labour	6202	7.50	0.00	0	7.50	100	-
13	22 Land Revenue and Disaster Management	2506	4.34	3.52	3.52	5.99	72.45	58.76
		4059	30.23	28.00	0	59.96	50.42	-
14	35 Rural Management and Development	2216	6.44	6.44	6.44	12.87	50.04	50.04
		2515	8.40	7.45	7.45	8.90	94.38	83.71
15	37 Sikkim Nationalised Transport	5055	1.46	0.82	0	2.00	73.00	-
16	38 Social Justice, Empowerment and Welfare	2225	15.28	6.29	0	24.18	63.19	-
		2235	27.97	25.24	25.24	48.25	57.97	52.31
		4217	1.11	1.11	1.11	1.11	100.00	100.00
17	39 Sports and Youth Affairs	4202	3.45	1.06	0	5.11	67.51	-
18	40 Tourism and Civil Aviation	5452	156.23	75.67	0	266.36	58.65	-
19	43 Panchayati Raj Institutions	2015	1.40	1.16	0	2.45	57.14	-
		3604	31.94	31.94	31.94	37.91	84.25	84.25
	TOTAL		855.41	439.53	225.03	1,368.74		

Appendix 2.4

**Statement showing the cases where supplementary provisions
(₹ 10 lakh or more in each case) proved unnecessary**
(Reference: Paragraph 2.3.6, Page 57)

(₹ in lakh)

Grant No.	Name of Grant/Appropriation	Original	Actual expenditure	Savings out of Original provision	Supplementary provision
A REVENUE (VOTED)					
1	Food Security and Agriculture Development	6,497.72	5,000.73	1496.99	504.99
2	Animal Husbandry, Livestock, Fisheries and Veterinary Services	4,247.48	3,911.99	3,35.49	199.43
7	Human Resources and Development	49,690.25	45,400.92	4,289.33	34.39
10	Finance, Revenue and Expenditure	114,760.80	78,671.25	36,089.55	1,945.52
11	Food, Civil supplies and Consumer Affairs	3,074.59	3,039.66	34.93	60.01
12	Forestry and Environment Management	24,497.93	17,526.49	6,971.44	3,953.81
13	Health Care, Human Services and Family Welfare	27,694.91	20,001.45	7,693.46	50.00
14	Home	6,264.77	4,613.39	1,651.38	15.00
18	Information Technology	2,988.00	1,630.29	1,357.71	263.00
20	Judiciary	1,356.71	1,148.34	208.37	82.42
21	Labour	697.45	506.91	190.54	14.00
22	Land Revenue and Disaster Management	28,036.96	18,905.66	9,131.30	200.00
28	Personnel, Administrative Reforms and Training	1,297.59	786.91	510.68	21.67
29	Development Planning, Economic Reforms and NEC Affairs	9,290.79	1,305.77	7,985.02	14.31
34	Roads and Bridges	7,052.20	6,946.21	105.99	26.00
35	Rural Management and Development	25,167.26	16,898.91	8,268.35	162.40
37	Sikkim Nationalised Transport	4,979.48	4,438.11	541.37	25.00
38	Social Justice, Empowerment and Welfare	10,897.73	8,656.31	2,241.42	869.31
39	Sports and Youth Affairs	997.03	860.30	136.73	88.20
TOTAL - REVENUE		3,29,489.65	2,40,249.60	89,240.05	8,529.46
B – CAPITAL (VOTED)					
2	Animal Husbandry, Livestock, Fisheries and Veterinary Services	385.81	150.99	234.82	64.54
7	Human Resources and Development	3,939.44	1,872.99	2,066.45	35.69
11	Food, Civil supplies and Consumer Affairs	362.33	273.36	88.97	292.60
13	Health Care, Human Services and Family Welfare	7,705.18	6,132.81	1,572.37	666.56
31	Energy and Power	6,317.41	3,139.28	3,178.13	562.20
34	Roads and Bridges	22,238.07	8,558.73	13,679.34	1,000.00
39	Sports and Youth Affairs	1,133.00	511.07	621.93	90.00
40	Tourism and Civil Aviation	38,082.69	26,635.68	11,447.01	4,007.05
41	Urban Development and Housing	21,920.75	7,050.21	14,870.54	1,075.56
TOTAL - CAPITAL		1,02,084.68	54,325.12	47,759.56	7,794.20
GRAND TOTAL		4,31,574.33	2,94,574.72	1,36,999.61	16,323.66

Appendix 2.5

Statement of insufficient re-appropriation of funds
(Reference: Paragraph 2.3.7, Page 57)

(₹ in lakh)

Sl. No.	Grant No.	Description	Head of Account	Re-appropriation	Final Excess (+)
1	01	Food Security and Agriculture Development	2401.104.01	76.42	23.10
2	03	Buildings & Housing	2216.05.53.60	21.16	18.42
3	12	Forest, Environment and Wildlife Management	2406.02.112	13.81	35.78
4	31	Energy and Power	2801.80.01	740.11	237.02
TOTAL					314.32

Appendix 2.6

Statement of the excess/unnecessary re-appropriation of funds
(Reference: Paragraph 2.3.7, Page 57)

(₹ in lakh)

Sl. No.	Grant No.	Description	Head of Account	Re-appropriation	Final Savings (-)
1	11	Food, Civil Supplies and Consumer Affairs	2408.01.001	41.46	39.98
2	35	Rural Management and Development	2501.01.001.45	98.19	18.94
3	35	Rural Management and Development	2501.01.001.47	40.55	19.62
4	35	Rural Management and Development	2501.01.001.48	138.06	34.35
5	35	Rural Management and Development	3054.04.105.60	61.28	19.74
6	38	Social Justice, Empowerment and Welfare	2225.01.01.60	11.24	74.49
7	38	Social Justice, Empowerment and Welfare	2235.02.101.060	22.48	10.99
TOTAL					218.11

Appendix 2.7

Statement showing results of review of substantial surrenders made during the year 2014-15

(Reference: Paragraph 2.3.8, Page 57)

(`in lakh)

Sl. No.	Number and title of Grant	Name of the scheme (Head of Account)	Total Provision	Amount Surrendered	Percentage of amount surrendered
1	1 Food Security and Agriculture Development	National Oilseed and Oil Palm Mission 4408-02-101-04	74.1	74.1	100
<i>Surrendered due to delay in implementation of construction project due to non-finalization of sites</i>					
2	2 Animal Husbandry, Livestock, Fisheries and Veterinary Services	National Livestock Management Programme 2403-107-08	110.01	110.01	100
<i>Surrendered due to non-receipt of anticipated fund from GOI</i>					
3	2 Animal Husbandry, Livestock, Fisheries and Veterinary Services	National Livestock Management Programme 4403-101-08	100	100	100
<i>Surrendered due to non-receipt of fund from GOI</i>					
4	7 Human Resources Development	Scheme for providing education to Madrasas, Minorities and Disable 2202-01-107-27	151.73	151.73	100
<i>Surrendered due to non-completion of work</i>					
5	7 Human Resources Development	Grants for Elementary Education (13 FC Grant) 2202-01-107-86	300	300	100
<i>Surrendered due to non-receipt of fund from GOI</i>					
6	10 Finance, Revenue and Expenditure	National e-governance Action plan (Ne GAP) 2054-800-62	200	200	100
<i>Surrendered due to non-receipt of fund from GOI</i>					
7	12 Forest Environment and Wildlife Management	Integrated Water Shed Management Programme (IWMP) 2402-102-38	2,200	2,200	100
<i>Surrendered due to non-receipt of fund from GOI</i>					
8	12 Forest Environment and Wildlife Management	Catalytic Development Programme for Sericulture 2406-01-102-48	200	200	100
<i>Surrendered due to non-receipt of fund from GOI</i>					
9	12 Forest Environment and Wildlife Management	National Mission on Ayush including Mission on Medicinal Plants 2406-01-102-17	200	200	100
<i>Surrendered due to non-receipt of fund from GOI</i>					
10	13 Health Care, Human Services and Family Welfare	Human Resource in Health and Medical Education 4210-03-105-16	1,252.91	1,252.91	100
<i>Surrendered due to non-receipt of fund from GOI</i>					
11	31 Energy and Power	Construction of 66/11 KV 2x5 MVA sub-station at Perving, East Sikkim incld. drawing of 11 KV 4801-05-800-47	25	25	100
<i>Surrendered due to non-receipt of fund from GOI</i>					
12	35 Rural Management and Development	Rural Development Department 2216-03-800-35	800.02	800.02	100
<i>Surrendered due to non-implementation of scheme</i>					
13	38 Social Justice, Empowerment and Welfare	Social Welfare 4235-02-101-39	156.18	156.18	100
<i>Surrendered due to non-receipt of claims under the sub-head</i>					
14	41 Urban Development and Housing	Rajiv Awas Yojana (MOHUPA) 2217-05-800-21	102.29	102.29	100
<i>Surrendered due to non-receipt of fund from GOI</i>					
15	41 Urban Development and Housing	Urban Oriented Development Programme (UDHD) 3475-108	289.86	289.86	100
<i>Surrendered due to non-receipt of fund from GOI</i>					
16	41 Urban Development and Housing	Rajiv Awas Yojana (MOHUPA) 4217-03-051-21	5,010	5,010	100
<i>Surrendered due to non-receipt of fund from GOI</i>					
17	46 Municipal Affairs	General Performance Grant Recommended by 13 th FC 3604-200-94	31.24	31.24	100
<i>Surrendered due to non-receipt of funds from 13th FC</i>					
18	7 Human Resources Development	Rashtriya Uchcharat Shiksha Abhiyan 4202-02-103-28	724.56	716.24	99
<i>Surrendered due to non-receipt of fund from GOI</i>					
19	33 Water Security and Public Health Engineering	Schemes under 10% Lumpsum Provision for NE States including Sikkim (100% CSS) 4215-01-101-71	961.05	950.14	99

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<i>Surrendered due to non-receipt of claims</i>					
20	2 Animal Husbandry, Livestock, Fisheries and Veterinary Services	Scheme Funded by National Fisheries Development Board 4405-101-71	201.59	196.55	97
<i>Surrendered due to non-receipt of fund from GoI</i>					
21	29 Development Planning, Economic Reforms and North Eastern Council	Support for Statistical Strengthening 3454-02-112-47	527	501	95
<i>Surrendered due to non-receipt of fund from GOI</i>					
22	13 Health Care, Human Services and Family Welfare	Community Health Centres- Construction 4210-02-104-60	532.53	499.93	94
<i>Surrendered due to non-finalization of contract agreement and delay in receipt of equipments</i>					
23	28 Personnel, Administrative Reforms, Training, Public Grievances, Career Options and Employment, Skill Development and Chief Minister's Self Employment Schemes	Department of Personnel, AR and Training 2070-003-30	541	500	92
<i>Surrendered due to non-receipt of proposal for training and as per letter No GOS/DPERNECADA/2014-15/1655 dated 11/11/2014</i>					
24	33 Water Security and Public Health Engineering	Pakyong Water Supply Scheme (East) 4215-01-101-63	217.84	201.25	92
<i>Surrendered due to non-receipt of claims</i>					
25	2 Animal Husbandry, Livestock, Fisheries and Veterinary Services	National Livestock Health and Disease Control Programme 2403-101-07	109.67	97.53	89
<i>Surrendered due to non-receipt of fund from Central Government</i>					
26	33 Water Security and Public Health Engineering	Water Supply Scheme for East district 4215-01-101-73	921.54	808.55	88
<i>Surrender was due to non-receipt of claims</i>					
27	34 Roads and Bridges	District Roads 5054-05-337-60	2,752.78	2,405.25	87
<i>Surrendered due to non-receipt of fund from GOI</i>					
28	10 Finance, Revenue and Expenditure	Employees and Pension Database (13 FC) 2054-800-41	132.5	107.5	81
<i>Surrendered due to non-receipt of fund from GOI</i>					
29	34 Roads and Bridges	New Schemes under NABARD 5054-04-337-62	2,200	1,678.88	76
<i>Surrendered due to late sanction of project and late commencement of work</i>					
30	2 Animal Husbandry, Livestock, Fisheries and Veterinary Services	Diary Projects 2404-102-62	20	14.76	74
<i>Surrendered due to non-receipt of approval of proposal for financial assistance to North District Co-operative Milk Union from competent authority</i>					
31	35 Rural Management and Development	Nirmal Bharat Abhiyan (NBA) 2215-02-105-41	1,100	811.83	74
<i>Surrendered due to non-receipt of fund from GOI</i>					
32	30 Police	National scheme for Modernising of Police and other forces 2055-115-19	1,182	857.84	73
<i>Surrendered due to non-receipt of grants from GoI</i>					
33	30 Police	Modernising of Police Force (Central Share) 2055-115-84	673	484.6	72
<i>Surrendered due to non-receipt of grants from GOI</i>					
34	22 Land Revenue and Disaster Management	Reconstruction of Assets Damaged by 18 September 2011 Earthquake (SPA) 4215-01-101-75	491.64	347.55	71
<i>Surrendered due to part payment for re-construction work</i>					
35	35 Rural Management and Development	Infrastructure Development for Destinations and Circuits 5054-04-101-50	322.09	227.19	71
<i>Surrendered due to non-submission of claims</i>					
	13 Health Care, Human Services and Family Welfare	National Health Mission including NRHM 2210-06-101-15	9,787.74	6,834.78	70
<i>Surrendered due to non-receipt of fund from GOI</i>					
	7 Human Resources Development	Rastriya Madhyamik Shiksha Abhiyan 2202-01-109-24	1,670.55	1,124.59	67
<i>Surrendered due to non-receipt of fund from MHRD, GoI</i>					
	29 Development Planning, Economic Reforms and North Eastern Council	Incentive for Issuing UID (Grant under 13 th FC) 3454-02-206-64	66	44.05	67
<i>Surrendered due to non-receipt of fund from GOI</i>					
	38 Social Justice, Empowerment and Welfare	National Mission for Empowerment of women including Indira Gandhi Mattrivav Sahyog Yojana 2235-02-103-53	197.23	132.08	67
<i>Surrendered due to non-receipt of fund from GOI</i>					
	40 Tourism and Civil Aviation	Infrastructure Development for Destinations and Circuits 5452-01-101-50	8,194.15	5,299.97	65

<i>Surrendered due to delay in progress of work and non-completion of work</i>					
12	Forest Environment and Wildlife Management	Forest Protection Schemes 2406-01-101-66	7,945.3	4,954.05	62
<i>Surrendered due to non-finalization of proposal for Forest Protection Schemes</i>					
18	Information Technology	National E-Governance Action Plan (NeGAP) 2852-07-800-62	2,338	1,454	62
<i>Surrendered due to non-receipt of fund from GOI</i>					
7	Human Resources Development	Secondary Education-Buildings 4202-01-202-70	777.1	474.94	61
<i>Surrendered due to non-receipt of fund from GOI and slow progress of work</i>					
33	Water Security and Public Health Engineering	Water Supply Scheme for South district 4215-01-101-72	687.47	411.59	60
<i>Surrendered due to non-receipt of fund from GOI</i>					
1	Food Security and Agriculture Development	Agriculture Department 2435-60-800-02	2,000	1,156.82	58
<i>Surrendered due to delay in implementation of Mother Dairy Farm by AHLF & VS</i>					
31	Energy and Power	Schemes under North Eastern Council (NEC) 4801-05-800-47	1,968.42	1,146.59	58
<i>Surrendered due to non-receipt of fund from GOI</i>					
15	Horticulture and Cash Crops Development	National Horticultural Mission 2401-119-02	6,046.46	3,462.46	57
<i>Surrendered due to non-receipt of fund from GOI</i>					
7	Human Resources Development	Elementary Education-Buildings 4202-01-201-70	815.58	440.98	54
<i>Surrendered due to non-receipt of fund from GOI</i>					
1	Food Security and Agriculture Development	National Mission on Agriculture Extension and Technology 2401-109-05	598.59	318.04	53
<i>Surrendered due to delay in completion of Training</i>					
TOTAL			67,906.72	49,864.87	

Appendix 2.8

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

(Reference: Paragraph 2.3.10, Page 58)

(₹ in crore)

Sl. No.	Name of Grant/Appropriation	Capital/ Revenue	Savings	Amount surrendered	Savings which remained to be surrendered
1	Food Security and Agriculture Development	Revenue	20.02	16.82	3.20
2	Human Resources and Development	Revenue	43.24	40.97	2.26
3	Finance, Revenue and Expenditure	Revenue	380.35	5.71	374.63
4	Food, Civil supplies and Consumer Affairs	Capital	3.81	0.90	2.91
5	Forestry and Environment Management	Revenue	109.25	86.88	22.37
6	Forestry and Environment Management	capital	1.00	0	1.00
7	Home	Revenue	16.66	1.93	14.73
8	Commerce and Industries	Revenue	11.33	8.78	2.55
9	Commerce and Industries	capital	1.30	0	1.30
10	Irrigation and Flood Control	Revenue	130.36	0	130.36
11	Irrigation and Flood Control	Capital	1.45	0	1.45
12	Labour	Revenue	2.04	0	2.04
13	Labour	Capital	2.78	0	2.78
14	Land Revenue & Disaster Management	Revenue	93.31	66.91	26.40
15	Energy and Power	Capital	37.40	31.14	6.26
16	Roads and Bridges	Capital	146.79	110.57	36.22
17	Rural Management and Development	Revenue	84.31	83.27	1.04
18	Rural Management and Development	Capital	29.93	20.08	9.85
19	Science, Technology and Climate Change	Revenue	5.00	0	5.00
20	Sikkim Nationalised Transport	Revenue	5.66	4.14	1.52
21	Social Justice, Empowerment and Welfare	Revenue	31.11	8.26	22.85
22	Social Justice, Empowerment and Welfare	Capital	15.56	6.19	9.37
23	Urban Development and Housing	Capital	159.46	158.18	1.28
24	Panchayat Raj Institutions	Revenue	54.70	47.95	6.75
TOTAL			1,386.85	698.71	688.15

Appendix 2.9

**Statement showing surrender of funds in excess of ₹ 1 crore on
30 and 31 March 2015**

(Reference: Paragraph 2.3.10, Page 58)

(₹ in crore)

Sl. No.	Grant No.	Major Head	Total Provision	Amount surrendered	Percentage of amount surrendered to total provision
1	1	2401	43.87	2.95	6.72
2	1	2435	23.00	11.57	50.30
3	1	4401	2.24	1.02	45.53
4	2	2403	35.16	1.00	2.84
5	2	4403	2.46	1.00	40.65
6	3	4059	35.20	6.83	19.40
7	5	4202	21.38	9.13	42.70
8	7	2202	482.98	37.92	7.85
9	7	4202	37.75	13.95	36.96
10	10	2049	239.90	11.77	4.91
11	10	2054	17.44	3.07	17.60
12	12	2402	26.37	22.00	83.42
13	12	2406	149.85	84.29	56.25
14	13	4210	83.72	20.41	24.38
15	13	2210	258.79	71.11	27.48
16	14	2052	12.88	1.00	7.76
17	15	2401	93.51	30.67	32.79
18	16	2851	30.73	8.02	26.09
19	18	2852	32.51	13.86	42.62
20	20	2014	24.92	1.15	4.63
21	22	2245	75.25	17.70	23.53
22	22	2506	8.18	2.02	24.71
23	22	2216	162.18	40.80	25.06
24	22	4059	144.27	83.78	58.07
25	22	4215	4.92	3.47	70.52
26	22	5054	31.15	12.89	41.39
27	29	4575	24.00	1.97	8.20
28	29	3451	76.99	70.20	91.18
29	29	3454	14.06	5.00	35.57
30	30	2055	273.73	28.29	10.33
31	30	4055	27.77	6.16	22.17
32	31	4801	68.80	20.91	30.40
33	33	4215	73.65	32.60	44.27
34	34	5054	232.38	99.05	42.63
35	35	2505	141.95	56.07	39.50
36	35	5054	143.84	8.86	6.16
37	35	4515	26.81	8.45	31.53
38	35	4215	56.77	1.18	2.09
39	35	2215	18.21	8.12	44.57
40	35	2515	15.05	6.15	40.89
41	35	2216	23.31	2.44	10.46
42	37	3055	50.04	2.69	5.37
43	38	4235	7.69	5.94	77.24
44	38	2235	56.71	4.80	8.47
45	39	2204	10.85	1.68	15.51
46	39	4202	12.23	4.85	39.65
47	40	5452	420.90	148.43	35.26
48	41	4217	229.76	155.70	67.76
49	41	2217	41.28	4.88	11.82
50	41	3475	2.90	2.90	100
51	43	2202	284.73	6.69	2.35
52	43	3604	60.21	21.96	36.47
		TOTAL	4,475.23	1,229.35	

Appendix 2.10

Statement showing the rush of expenditure during 2014-15

(Reference: Paragraph 2.5.1.10, Page 63)

(` in lakh)

Year	Major Head	Amount of Final Grant	Expenditure upto previous month (February 2015)	Expenditure during (March 2015)	Total expenditure incurred	Percentage of expenditure during last month to total expenditure
2010-2011	2215	558.55	418.188	141.55	559.73	25
2011-2012	3054	1,827.34	1,289.14	626.94	1,916.09	33
2011-2012	4215	1,395.13	426.66	796.87	1 223.54	65
2011-2012	5054	2,579.52	1,386.50	1,158.13	2,544.63	46
2012-2013	2515	100.00	50.00	65.72	115.72	57
2012-2013	2810	100.00	50.00	50.00	100.00	50
2012-2013	4215	669.43	319.94	348.40	668.34	52
2012-2013	4515	2,003.95	1,379.81	624.14	2,003.94	31
2014-2015	2216	1,287.47	643.73	643.73	1,287.47	50
2014-2015	2515	889.59	145.00	744.59	889.59	84
2014-2015	2810	160.00	119.53	40.47	160.00	25

Appendix 3.1

Utilisation Certificates outstanding as of March 2015

(Reference: Paragraph 3.1, Page 65)

(` 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	Food and Civil Supplies and Consumer Affairs	2014-15	4	2.23	0	0	4	2.23
II	Sports And Youth Affairs	2014-15	277	241.46	0	0	277	241.46
III	Ecclesiastical Affairs	2014-15	1	100	0	100	0	100
IV	Co-operation	1999-00	5	3.25	5	3.25	0	0
		2001-02	9	19.04	9	19.04	0	0
		2002-03	18	29.52	18	29.52	0	0
		2003-04	0	0	0	0	0	0
		2005-06	4	11	4	11	0	0
		2006-07	351	68	351	68	0	0
		2007-08	197	132	197	132	0	0
		2008-09	25	159	25	159	0	0
		2009-10	33	377	33	377	0	0
		2010-11	0	0	0	0	0	0
		2011-12	20	118	20	118	0	0
2012-13	176	198.08	176	198.08	0	0		
2013-14	177	118.31	177	118.31	0	0		
2014-15	148	15	7	0.71	141	14.29		
V	Transport	2014-15	2	492.8	0	0	2	157.54
VI	Cultural Affairs and Heritage	2014-15	122	32.50	60	9.80	62	22.70
VII	Forest Environment and Wildlife Management	2014-15	2	25	0	0	2	25
VIII	Food Security and Agriculture Development	2003-04	2	0.77	1	0.03	1	0.74
		2004-05	1	0.74	0	0	1	0.74
		2005-06	1	1.92	0	0	1	1.92
		2006-07	1	2.70	0	0	1	2.70
		2007-08	6	21.9	0	0	6	21.9
		2008-09	2	3.05	0	0	2	3.05
2009-10	10	22.59	0	0	10	22.59		
IX	Animal Husbandry Livestock Fisheries and Veterinary Services	2014-15	3	229.79	0	0	3	229.79
X	Land Revenue and Disaster Management	2007	1	20.19	0	0	1	20.19
		2009	4	9.10	0	0	4	9.10
GRAND TOTAL			1,597	2,454.94	1,083	1,343.74	518	875.94

Appendix 3.2

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

(Reference: Paragraph 3.2, Page 68)

Sl. No.	Name of the Body/Authorities	Section under which audited	Accounts pending
1	Sikkim Institute of Rural Development, Karefactor	14(1)	2012-13 to 14-15
2	Sikkim Illness Asstt. fund Association, Gangtok	14(1)	2011-12 to 14-15
3	State Leprosy Officer, Gangtok	14(1)	2013-14 & 14-15
4	District Leprosy Officer, North, Mangan	14(1)	2009-10, 13-14, 14-15
5	District Leprosy Officer, South, Namchi	14(1)	2014-15
6	Member Secretary, Health & Family Welfare Society	14(1)	2011-12 to 14-15
7	District Health Society, South	14(1)	2014-15
8	District Health Society, North	14(1)	2014-15
9	District Health Society, East	14(1)	2014-15
10	District Health Society, West	14(1)	2014-15
11	Director, Sikkim Renewal Energy Dev. Agency, Gangtok	14(1)	2013-14 to 2014-15
12	Project Officer, Prevention & Control of Blindness, Gangtok	14(1)	2012-13 to 2014-15
13	Council of Science & Technology	14(1)	2013-14 to 2014-15
14	Sikkim Rural Dev. Agency	14(1)	2013-14 to 2014-15
15	Institute of Hotel Management	14(1)	2013-14 to 2014-15
16	Sikkim Urban Dev. Agency	14(1)	2013-14 to 2014-15
17	Small Farmers Agri Business Consortium	14(1)	2013-14 to 2014-15
18	Rajya Sainik Board	14(1)	2013-14 to 2014-15
19	Sikkim Livestock Development Board	14(1)	2013-14 to 2014-15
20	State Social Welfare Board	14(1)	2014-15
21	Khadi and Village Board	20(1)	2006-07 to 2014-15
22	IHCACT, Chemchey	14(1)	2013-14 to 2014-15
23	North East Rural Livelihood Project, South	14(1)	2014-15
24	North East Rural Livelihood Project, West	14(1)	2014-15
25	Sikkim Milk Union	19(3)	2014-15
26	Sikkim State Co-operative Supply & Marketing Federation Ltd.	20(1)	2014-15
27	Sikkim Housing Development Board	20(1)	2007-08 to 2014-15
28	State Legal Service Authority (State Legal Aid Fund)	19(2)	2013-14

Appendix 3.3

Statement showing performance of the autonomous bodies

(Reference: Paragraph 3.3, Page 69)

Sl. No.	Name of the 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.	Sikkim Mining Corporation	2011-12 to 2016-17	2010-11	2007-08 (Apr.2010)	2007-08 (July 2012)	2007-08 (Oct.2013)	1 year 6 months
				2008-09 (Apr.2010)	2008-09 (Nov.2012)	2008-09 (Oct.2013)	6 months
				2009-10 (Mar.2012)	2009-10 (Nov.2012)	2009-10 (Oct.2013)	1 year 5 months
				2010-11 (May 2012)	2010-11 (May 2013)	2010-11 (Oct.2013)	7 months
2.	State Trading Corporation of Sikkim	2011-12 to 2016-17	2010-11	2005-06 (Mar.2009)	2005-06 (Aug.2013)	2005-06 (not yet placed)	2 years 5 months
				2006-07 (Mar.2009)	2006-07 (Aug.2013)	2006-07 (not yet placed)	1 year 5 months
				2007-08 (Mar.2009)	2007-08 (Aug.2013)	2007-08 (not yet placed)	5 months
				2008-09 (Aug.2013)	2008-09 (May 2014)	2008-09 (not yet placed)	3 years 10 months
				2009-10 (Aug.2013)	2009-10 (May 2014)	2009-10 (not yet placed)	2 years 10 months
2010-11 (Aug.2013)	2010-11 (May 2014)	2010-11 (not yet placed)	1 year 10 months				
3.	State Bank of Sikkim	2013-14 to 2017-18	2010-11	2005-06 (Aug.2007)	2005-06 (Aug.2011)	2005-06 (not yet placed)	10 months
				2006-07 (Dec.2011)	2006-07 (Jul.2012)	2006-07 (Oct.2013)	4 years 2 months
				2007-08 (Mar.2012)	2007-08 (Nov.2012)	2007-08 (Oct.2013)	3 year 6 months
				2008-09 (Nov.2012)	2008-09 (Dec.2013)	2008-09 (not yet placed)	3 years 1 month
				2009-10 (Apr.2013)	2009-10 (Dec.2013)	2009-10 (not yet placed)	2 years 6 months
2010-11 (Apr.2013)	2010-11 (Dec.2013)	2010-11 (not yet placed)	1 years 6 months				
4.	State Legal Services Authority	19(2)	2013-14	2013-14 (Nov.2014)	2013-14	2013-14 (not yet placed)	-
5.	Sikkim State Electricity Regulatory Commission		2014-15	2011-12 (Sept.2015)	2011-12	2011-12 (not yet placed)	3 years 1 months
				2012-13 (Sept.2015)	2012-13	2012-13 (not yet placed)	2 years 1 months
				2013-14 (Sept.2015)	2013-14	2013-14 (not yet placed)	1 years 1 months
				2014-15 (Sept.2015)	2014-15	2014-15 (not yet placed)	-

Appendix 3.4

Department-wise/duration-wise break-up of the cases of misappropriation, defalcation, etc., where final action was pending as on 31 March 2015

(Reference: Paragraph 3.5, Page 70)

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	Personnel, Admn. Reforms, Training, Public Grievances	0	1 (2.82)	0	0	0	0	1 (2.82)
2	Food and Civil Supplies and Consumer Affairs	0	0	0	1 (12.72)	0	0	1 (12.72)
3	Finance, Revenue and Expenditure	0	1 (0.26)	0	0	0	0	1 (0.26)
	TOTAL	0	2 (3.08)	0	1 (12.72)	0	0	3 (15.8)

Note: Figures in bracket indicate amount in ₹ in lakh.

Appendix 3.5

Department-wise/duration-wise cases of loss to Government due to theft, misappropriation, loss of Government material

(Reference: Paragraph 3.5, Page 70)

(₹ in lakh)

Name of the Department	Theft cases		Misappropriation, loss of Government material		Total no. of cases	
	Number of cases	Amount	Number of cases	Amount	Number of cases	Amount
Personnel, Admn. Reforms, Training, Public Grievances	Nil	Nil	1	2.82	1	0.26
Food and Civil Supplies and Consumer Affairs	Nil	Nil	1	12.72	1	12.72
Finance, Revenue and Expenditure	Nil	Nil	1	0.26	1	0.26
TOTAL	Nil	Nil	3	15.8	3	15.8