

APPENDICES

Appendix 1.1: Part A

State Profile

General Data						
Sl. No.	Particulars				Figures	
1	Area				7,096 sq. km	
	Population					
2	a.	As per 2001 Census			5.40 lakh	
	b.	As per 2011 Census			6.11 lakh	
3	a.	Density of Population (2001 Census) (All India Density = 325 person per sq.km)			77	
	b.	Density of Population (2011 Census) (All India Density = 382 person per sq.km)			86	
4	Population below poverty line (Report of the Expert Group (Rangarajan) to Review the Methodology for Measurement of Poverty, Planning Commission (June 2014) (All India Average = 29.5 per cent)				17.80 per cent	
5	Literacy (2011 Census) (All India Average = 73.0 per cent)				81.42 per cent	
6	Infant mortality (per 1,000 live births) (SRS Bulletin of September 2014, vol. 50 No.1 July 2016) (All India Average 39 per 1,000 live births)				19	
7	Gross State Domestic Product (GSDP) 2015-16 at current prices As per Ministry of Statics and programme implementation , GOI				₹ 16636.78 crore	
8	GSDP CAGR (2007-2016)		Sikkim		25.46 per cent	
9	GSDP CAGR (2006-2015)		Sikkim		24.01 per cent	
10	Per capital GSDP 2014-15		Sikkim		₹ 2.58 lakh	
11	Population Growth (2006-15)		Sikkim		11.03 per cent	
12	Financial Data					
	CAGR (in per cent)					
		CAGR (2006-07 to 2014-15)		Growth Rate (2014-15 to 2015-16)		
		Special category States	Sikkim	Special category States	Sikkim	
a.	Revenue Receipts	13.54	16.52	11.45	(-)7.42	
b.	Tax Revenue	15.47	14.94	19.80	7.45	
c.	Non Tax Revenue	5.62	8.25	(-)18.75	27.56	
d.	Total Expenditure	15.10	16.33	2.73	(-)1.34	
e.	Capital Expenditure	12.38	14.74	(-)6.26	(-)35.35	
f.	Revenue Expenditure on Education	17.28	16.72	1.24	6.04	
g.	Revenue Expenditure on Health	18.14	17.44	20.65	2.04	
h.	Salary and Wages	16.86	14.33	5.19	9.81	
i.	Pension	19.48	26.99	16.65	20.80	

Appendix 1.1: Part B

Layout of Finance Accounts

(Reference: Paragraph 1.1)

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)

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)	$(\text{Current year Amount}/\text{Previous year Amount} - 1) \times 100$.
Average	Trend of growth over a period of 5 years
Development expenditure	Social Services+ Economic Services
Interest received <i>as per cent</i> to loans outstanding	Interest received/[(opening balance + 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. 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.
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> .

Terms	Basis of calculation
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>
Non-debt receipts	<p>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.</p>
Net availability of borrowed funds	<p>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.</p>

Appendix 1.2

Time series data on the State Government Finances

(Reference: Paragraph 1.1)

(` in crore)

	2011-12	2012-13	2013-14	2014-15	2015-16
Part A. Receipts					
1. Revenue Receipts	2,872.11	3,288.36	3,893.54 (99.98)	4,087.64 (99.98)	3784.29 (99.96)
(i) Tax Revenue	293.92 (10.23)	435.48 (13.24)	524.92 (13.48)	527.54 (12.91)	566.82 (14.98)
Taxes on Sales, Trade, etc.	124.19 (42.25)	227.08 (52.14)	286.33 (54.55)	282.10 (53.47)	325.72 (57.46)
State Excise	96.26 (32.75)	111.12 (25.52)	120.64 (22.98)	131.36 (24.90)	142.08 (25.07)
Taxes on Vehicles	16.56 (5.63)	16.38 (3.76)	18.52 (3.53)	19.42 (3.68)	22.36 (3.94)
Stamps and Registration fees	8.27 (2.81)	5.35 (1.23)	6.46 (1.23)	6.77 (1.28)	8.51 (1.50)
Land Revenue	4.61 (1.57)	5.66 (1.30)	3.39 (0.65)	6.15 (1.17)	1.85 (0.33)
Taxes on Income other than Corporation Tax	4.86 (1.65)	6.73 (1.55)	8.68 (1.65)	7.93 (1.50)	7.92 (1.40)
Other Taxes	39.17 (13.32)	63.16 (14.50)	80.90 (15.41)	73.81 (13.99)	58.38 (10.30)
(ii) Non Tax Revenue	244.04 (8.50)	302.00 (9.16)	361.59 (9.29)	323.77 (7.92)	412.99 (10.91)
(iii) State's share of Union taxes and duties	611.65 (21.30)	698.48 (21.25)	762.62 (19.59)	809.33 (19.80)	1870.28 (49.42)
(iv) Grants in aid from Government of India	1,722.50 (59.97)	1,852.40 (56.33)	2,244.41 (57.64)	2,427.00 (59.37)	934.20 (24.69)
2. Miscellaneous Capital Receipts	42.25	-	-	-	-
3. Recoveries of Loans and Advances	0.03	0.90	0.92 (0.02)	0.88 (0.02)	1.38 (0.04)
4. Total Revenue and Non debt capital receipts (1+2+3)	2,914.39 (97.08)	3,289.26 (94.35)	3,894.46 (92.93)	4,088.52 (90.85)	3785.67 (85.25)
5. Public Debt Receipts	87.44 (2.91)	196.81 (5.65)	296.32 (7.07)	411.79 (9.15)	654.88 (14.75)
Internal Debt (excluding Ways and Means Advances and Overdrafts)	86.89 (99.37)	195.22	294.01 (99.22)	408.12 (99.11)	652.05 (99.57)
Net transactions under Ways and Means Advances and Overdrafts	-	-	-	-	-
Loans and Advances from Government of India	0.55 (0.63)	1.59 (0.05)	2.31 (0.78)	3.67 (0.89)	2.83 (0.43)
6. Total Receipts in the Consolidated Fund (4+5)	3,001.83	3,486.07	4,190.78	4,500.31 (46.92)	4440.55 (94.69)
7. Contingency Fund Receipts	0.10	0.00	1.00	0.00	0.00
8. Public Account Receipts(Gross)	3,808.95	4,059.44	4,683.55	5,090.42 (53.08)	7114.68
8A. Public Account Receipts(Net)(8-19)	320.97	58.52	81.33	202.98	248.80 (5.31)
9. Total Receipts of the State (6+7+8A)	6,810.88	7,545.51	8,875.33	9,590.73	11555.23
9A. Total Receipts of the State (net)(6+7+8A)	3,322.90	3,544.59	4,273.11	4,703.28	4689.35
Part B. Expenditure/Disbursement					
10. Revenue Expenditure	2,429.61	2,507.39	3,025.06 (76.64)	3,356.64 (76.92)	3644.58 (84.65)
Plan	748.38	813.47	1053.13 (34.81)	1,136.72 (33.86)	1270.68 (34.86)
Non Plan	1,681.23	1,693.92	1,971.93 (65.19)	2,219.92 (66.14)	2373.9 (65.14)
General Services (including interest payments)	752.44 (30.97)	880.88 (35.13)	1035.10 (34.22)	1,214.12 (36.13)	1243.80 (34.13)
Social Services	1,031.69 (42.46)	947.47 (37.79)	1,276.36 (42.19)	1,279.72 (38.13)	1236.19 (33.92)
Economic Services	614.01 (25.27)	656.10 (26.17)	678.19 (22.42)	820.96 (24.46)	1125.79 (30.89)
Grants-in-aid and contributions	31.47 (1.30)	22.94 (0.91)	35.41 (1.17)	41.84 (1.25)	38.80 (1.06)
11. Capital Expenditure	615.76	842.35	911.94 (23.10)	980.71 (22.47)	633.98 (14.72)
Plan	615.76	842.35	911.94 (100.00)	980.71 (100)	633.98 (100)
Non Plan	0.00	0.00	0.00	0.00	0.00
General Services	25.29 (4.11)	83.31 (9.89)	169.52 (18.59)	109.52 (11.17)	63.97 (10.09)
Social Services	277.11 (45)	291.22 (34.58)	266.21 (29.19)	269.81 (27.51)	200.80 (31.67)
Economic Services	313.36 (50.89)	467.82 (55.53)	476.21 (52.22)	601.38 (61.32)	369.21 (58.24)
12. Disbursement of Loans and Advances	49.17	5.11	10.40 (0.26)	26.57 (0.61)	27.03 (0.63)

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13. Total (10+11+12)	3,094.54	3,354.85	3,947.40	4,363.92	4305.59 (95.64)
14. Repayments of Public Debt	48.66	71.12	88.74	87.03	196.13 (4.36)
Internal Debt (excluding Ways and Means Advances and Overdrafts)	45.30	61.58	64.47	77.36	186.16 (94.92)
Net transactions under Ways and Means Advances and Overdraft	-	-	-	-	-
Loans and Advances from Government of India	3.36	0.22	24.27	9.67	9.97 (5.08)
15. Appropriation to Contingency Fund	-	-	-	-	-
16. Gross Expenditure on Lotteries	800.53	504.96	432.90	374.31	-
17. Total disbursement out of Consolidated Fund (13+14+15 +16)	3,943.73	3,930.93	4,469.04	4,725.26 (49.23)	4501.72 (39.60)
18. Contingency Fund disbursements	0	0	1.00	(-1.00 (-0.01))	0
19. Public Account disbursements	3,487.98	4,000.92	4,602.22	4,887.44 (50.78)	6865.88 (60.40)
20. Total disbursement by the State (17+18+19)	7,431.71	7,931.85	9,072.26	9,711.71	11367.60
Part C: Deficits					
21. Revenue Deficit (-)/Revenue Surplus (+) (1-10)	442.50	780.97	868.48	731.00	139.71
22. Fiscal Deficit (-)/Fiscal Surplus (+) (4-13)	(-180.15)	(-65.59)	(-52.94)	(-275.40)	(-519.92)
23. Primary Deficit (-)/ Primary Surplus (+) (22-24)	10.68	133.33	156.22	(-35.85)	257.85
Part D: Other data					
24. Interest Payments (included in revenue expenditure)	190.83	198.92	209.16	239.55	262.07
25. Financial Assistance to local bodies etc.	252.39	227.89	262.36	278.82	317.78
26. Ways and Means Advances/Overdraft availed (days)	-	-	-	-	-
27. Interest on Ways and Means Advances/Overdraft	-	-	-	-	-
28. Gross State Domestic Product (GSDP)	11,165.1	12,338.42	13,861.9	15,209.33*	16,636.78**
29. Outstanding Fiscal liabilities (yearend)	3,160.76	3,344.97	3,633.88	4,161.63	4869.20
30. Outstanding guarantees (yearend) (including interest)	164.21	187.72	122.09	112.14	89.17
31. Maximum amount guaranteed (yearend)	163.72	186.42	156.70	156.70	156.7
32. Number of incomplete projects	113	416	266	297	265
33. Capital blocked in incomplete projects	348.31	794.93	705.76	1,257.24	1,080.92
Part E: Fiscal Health Indicators					
I. Resource Mobilisation					
Revenue Receipts/GSDP	0.26	0.27	0.28	0.27	0.23
Own Tax Revenue/GSDP	0.03	0.04	0.04	0.03	0.03
Own Non-Tax Revenue/GSDP	0.02	0.02	0.03	0.02	0.02
State's share in Central taxes and Duties/GSDP	0.05	0.06	0.06	0.05	0.11
II. Expenditure Management					
Total Expenditure/GSDP	0.28	0.27	0.28	0.29	0.26
Total Expenditure/Revenue Receipts	1.08	1.02	1.01	1.07	1.14
Revenue Expenditure/Total Expenditure	0.79	0.76	0.77	0.77	0.85
Expenditure on Social Services/Total Expenditure	0.42	0.28	0.39	0.36	0.33
Expenditure on Economic Services/Total Expenditure	0.30	0.34	0.29	0.33	0.35
Capital Expenditure/Total Expenditure	0.20	0.25	0.23	0.22	0.15
Capital Expenditure on Social and Economic Services/Total Expenditure.	0.19	0.23	0.19	0.20	0.13
III. Management of Fiscal Imbalances (in %)					
Revenue deficit (surplus)/GSDP	3.96	6.33	6.27	4.81	0.84
Fiscal deficit/GSDP	(-1.61)	(-0.53)	0.38	(-1.81)	(-3.13)
Primary Deficit (surplus) /GSDP	0.10	1.08	1.13	0.24	1.55
Revenue Deficit/Fiscal Deficit	(-245.63)	(-1190.68)	(-1640.50)	(-265.43)	26.87
IV. Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	0.28	0.27	0.26	0.27	0.29
Fiscal Liabilities/RR	1.10	1.02	0.93	1.02	1.29
V. Other Fiscal Health Indicators					
Return on Investment (₹ in crore)	-	-	0.55	0.87	12.70
Balance from Current Revenue (₹ in crore)	(-173.89)	19.41	(-162.54)	473.87	562.68
Financial Assets/Liabilities	2.07	2.27	2.41	2.40	2.23

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

* Provisional Estimate.

** Quick Estimate.

Appendix 1.3

Abstract of Receipts and Disbursements for the year 2015-16

(Reference: Paragraph 1.2)

(₹ in crore)

Receipts			Disbursements					
2014-15		2015-16	2014-15		Non-Plan	Plan	Total	2015-16
	Section A: Revenue							
4,087.64	I-Revenue Receipts	3,784.29	3,356.64	I-Revenue Expenditure				3644.58
527.54	Tax revenue	566.82	1214.12	General Services	1221.93	21.87	1243.80	
323.77	Non-tax revenue	412.99		Social Services				
809.33	State's share of Union Taxes	1,870.28	728.73	Education, Sports, Art and Culture.	482.89	289.83	772.72	
73.51	Non-Plan Grants	934.20	198.5	Health and Family Welfare	105.46	88.99	194.45	
1,738.54	Grants for State Plan Schemes		207.45	Water Supply, Sanitation, Housing and Urban Development	31.83	76.00	107.83	
580.71	Grants for Central and Centrally Sponsored Plan Schemes		10.44	Information and Broadcasting	4.24	2.10	6.34	
34.24	Grants for Special Plan Schemes (North Eastern Council)		27.31	Welfare of Scheduled Caste, Scheduled tribes and Other Backward Classes	4.96	25.96	30.92	
			5.07	Labour and Labour Welfare	2.18	3.02	5.20	
			94.2	Social Welfare and Nutrition	38.22	73.31	111.53	
			8.02	Others	7.19		7.19	
			0	Economic Services	676.97	559.21	1236.18	
			280.69	Agriculture and Allied Activities	140.86	168.17	309.03	
			166.48	Rural Development	3.27	142.20	145.47	
			1.37	Special Areas Programmes	0	0.40	0.40	
			18.13	Irrigation and Flood Control	2.95	31.01	33.96	
			137.13	Energy	172.2	44.57	216.77	
			39.87	Industry and Minerals	11.12	21.83	32.95	
			142.13	Transport	95.25	29.69	124.94	
			2.54	Science Technology and Environment	0	-13.41	-13.41	
			32.62	General Economic Services	10.56	265.13	275.69	
			41.84	Grants in Aid and Contribution	38.80	0.00	38.80	
	II-Revenue deficit carried over to Section- B	-	731.00	II-Revenue surplus carried over to Section-B				139.71
4,087.64		3,784.29	4,087.64					3784.29
	Section-B							
1,283.60	III-Opening Cash balance including Permanent Advances and Cash Balance Investment	1,536.94	980.71	III-Capital Outlay				633.98
0.00	IV-Miscellaneous Capital receipts		109.52	General services	0	63.97	63.97	
				Social Services			200.80	
			31.74	Education, Sports, Art and Culture	0	18.58		
			61.33	Health and Family Welfare	0	66.18		
			171.85	Water Supply, Sanitation, Housing and Urban Development	0	101.46		

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				2	Information & Broadcasting	0	0.10		
				1.4	Welfare of Scheduled Caste, Scheduled tribes and Other Backward Classes	0	3.67		
				1.5	Social Welfare	0	10.81		
				0	Others	0	0.00		
					<i>Economic Services</i>			369.21	
				11.61	Agriculture and Allied Activities	0	6.53		
				16.01	Rural Development	0	0.21		
				22.48	Special Areas Programmes	0	24.65		
				4.25	Irrigation and Flood control	0	1.15		
				32.42	Energy	0	37.50		
				7.06	Industry and Minerals	0	0.62		
				240.48	Transport	0	210.21		
				0.5	Science and Environment	0	0.00		
				266.56	General Economic Services	0	88.34		
0.88	V-Recoveries of Loans and Advances		1.38	26.57	IV- Loans and Advances Disbursements				27.03
	From Power Projects				To Government Servants		0.07		
	From Government Servants and				To Others		26.96		
	From Others				V -Revenue deficit brought down				
731.00	VI-Revenue surplus brought down		139.71						
411.79	VII-Public debt receipts		654.88	87.03	VI-Repayment of Public Debt				196.13
	External debt			0	External debt				
408.12	Internal debt other than ways and means Advances and overdraft	652.05		77.36	Internal debt other than Ways and Means Advances and Overdraft		186.16		
	Net transaction under Ways and Means Advances including over draft			0	Net transaction under Ways and Means Advances including overdraft		0.00		
3.67	Loans and Advances from Central Government	2.83		9.67	Repayment of Loans and Advances to Central Government		9.97		
	VIII-Amount transferred to Contingency Fund		0		VII-Expenditure from Contingency Fund				0.00
5090.42	IX-Public Account Receipts		7,114.68	4,887.44	VIII-Public Account disbursements				6,865.88
265.51	Small Savings and Provident fund	277.87			Small Savings and Provident Funds		240.21		
201.33	Reserve funds	138.01			Reserve Funds		127.24		
3070.33	Suspense and Miscellaneous	3,380.30			Suspense and Miscellaneous		3,284.08		
1461.51	Remittance	1,300.71			Remittances		1,218.20		
91.74	Deposits and Advances	2017.79			Deposits and Advances		1,996.15		
				1536.94	IX- Cash balance at the end				1,724.57
					Cash in Treasuries and Local Remittances				
				177.95	Deposits with Reserve Bank/other Bank		214.80		
				0.97	Departmental Cash Balance including permanent Advances		1.23		
				1358.02	Cash Balance Investment and Investment from Earmarked Funds.		1508.54		
7,518.69	Total		9,447.59	7,518.69	Total				9,447.59

Appendix 1.3 (Continued)

Summarised financial position of the Government of Sikkim as on 31 March 2016

(Reference: Paragraph-1.2 and 1.10.1)

(` in crore)

Part B			
As on 31.03.2015	Liabilities		As on 31.03.2016
2389.23	Internal Debt		2,855.13
	Market Loans bearing interest		
	Market Loans not bearing interest		
	Loans from Life Insurance Corporation of India		
	Loans from other Institutions		
	Overdrafts from Reserve Bank of India		
121.07	Loans and Advances from Central Government		113.93
	Pre 1984-85 Loans		
	Non-Plan Loans	0.79	
	Loans for State Plan Schemes	110.09	
	Loans for Central Plan Schemes and Special Schemes		
	Loans for Centrally Sponsored Plan Schemes	1.15	
	Other Loans	1.90	
1.00	Contingency Fund		1.00
710.19	Small Savings, Provident Funds, etc.		747.85
138.37	Deposits		160.01
430.61	Reserve Funds		441.38
158.75	Suspense and Miscellaneous Balances		254.99
213.40	Remittance Balances		295.91
5,106.77	Surplus on Government Accounts Last year balance		5,837.76
731.00	Add Revenue Surplus		139.71
10,000.39	Total		10,847.67
Assets			
8,327.25	Gross Capital Outlay on Fixed Assets		8,961.24
	Investments in shares of Companies, Corporations, etc.	97.42	
	Other Capital Outlay	8,863.82	
135.17	Loans and Advances -		160.83
	Loans for Power Projects		
	Other Development Loans		
	Loans to Government servants and Miscellaneous loans		
	Contingency Fund (un-recouped)		
	Reserve Fund Investments		
1.03	Advances		1.03
	Suspense and Miscellaneous Balances		
1,536.94	Cash -		1,724.57
	Deposits with other Bank		
	Cash in Treasuries and Local Remittances		
	Deposits with Reserve Bank		
	Departmental Cash Balance		
	Permanent Advances		
	Cash Balance Investments		
	Earmarked funds Investment		
10,000.39	Total		10,847.67

Appendix 1.4

Statement showing the funds transferred to the State Implementing Agencies under the programmes/schemes outside the State budget during 2015-16

(Reference: Paragraph 1.5.2)

(₹ in lakh)

Government of India Scheme	Implementing Agency	2015-16
Assistance to Voluntary Organisation for providing Social Defence Services	Association for Social Health in India	9.31
Assistance to Disabled persons for purchase/Fitting	DDRC, Gangtok, Sikkim	15.75
Comprehensive Scheme for Combating Trafficking	Subha Laxmi Social Organisation	10.51
Digital India Programme	Sikkim Manipal Institute of Technology	12.46
Grant-in-aid to Voluntary Organisation working for the Welfare of Scheduled Tribes	Human Development Foundation of Sikkim, GRBA Road Chongey Tar, Gangtok, East Sikkim	26.03
MPs Local Area Development Schemes MPLADS	District Collector East District.	1,000.00
National Medicinal Plants Board	State Forest Development Agency Sikkim	282.56
North Eastern Council	Sikkim State Forest Development Agency	169.88
Propogation of RTI Act - Improving Transparency & Accountability in Government	Sikkim Information Commission	2.46
Research and Development Support Serc	Sikkim Manipal Institute of Technology	25.50
Slscheme of Art and Culture and Centenary Celebrations (Others Missions, Schemes and Autonomous Organisation, Secretariat and Subordinate Offices	Lhakpa Lepcha	3.00
- do -	Pabitra Kumari Gautam	2.63
- do -	Serdup choiling Trust	10.00
- do -	Bhurum Puratan Sanskritik Evam Dharohar Sanrakshan Sangh	3.00
- do -	Himalayan Heritage Research and Development Society	2.63
- do -	Khachloed Pema Woeling Trust	10.00
- do -	The Tingkye Gonjang Nyingma Trust	15.00
- do -	Sikkim Manipal Institute of Technology	8.00
	Total	1,608.72

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 2011-16

(Reference: Paragraph 1.6)

(₹ in crore)

Sl. No.	Head of revenue	2011-12		2012-13		2013-14		2014-15		2015-16		Percentage of increase (+) or decrease (-) in 2015-16 over 2014-15	
		BE	Actual	BE	Actual	BE	Actual	BE	Actual	BE	Actual	BE	Actual
	Tax Revenue												
1	Sales Tax/Value Added Tax (VAT)	160.11	124.19	187.14	227.08	225.00	286.33	259.45	282.10	300	325.72	15.63	15.46
2	Taxes on Income and expenditure other than Corporation Tax	2.01	4.86	5.62	6.73	7.01	8.68	8.01	7.93	8.51	7.92	6.24	(-)0.13
3	State Excise	67.44	96.26	95.00	111.12	109.00	120.64	120.93	131.36	135.00	142.08	11.63	8.16
4	Stamps and Registration Fees	3.26	8.27	7.47	5.35	7.91	6.46	7.70	6.77	7.64	8.51	(-)0.78	25.70
5	Taxes on Vehicles	10.00	16.56	15.00	16.38	16.80	18.52	18.82	19.42	21.07	22.36	11.96	15.14
6	Other Taxes and Duties on Commodities and Services	22.47	39.17	37.63	63.16	53.40	80.90	75.60	73.81	81.26	58.38	7.49	(-)20.91
7	Land Revenue	3.82	4.61	5.48	5.66	6.56	3.39	6.89	6.15	6.89	1.85	0.00	(-)69.92
	Total	269.11	293.92	353.34	435.48	425.68	524.92	497.40	527.54	560.37	566.82	12.66	7.45
1	Power	150.00	79.70	100.05	82.90	110.10	98.93	121.10	113.56	125.10	147.68	3	30
2	Interest receipts	13.91	29.39	21.15	46.00	28.85	67.02	31.05	66.44	31.21	72.52	1	9
3	Police	39.29	12.89	44.88	49.23	50.29	41.14	55.32	17.60	55.35	61.68	0	250
4	Road Transport	23.75	30.89	29.05	29.01	36.04	34.10	43.00	27.63	39.35	41.55	(-)8	50
5	Forestry and Wild Life	11.00	12.53	13.48	12.28	15.35	14.27	15.35	11.45	12.06	12.79	(-)21	12
6	Other Administrative Services	2.84	6.68	3.03	9.64	4.29	11.06	10.25	13.59	10.40	7.30	1	(-)46
7	Public Works	3.80	5.38	4.56	4.70	4.46	4.68	5.68	3.66	6.83	4.25	20	16
8	Plantations	2.80	2.59	3.20	3.98	3.50	3.62	5.00	2.31	5.18	3.86	4	67
9	Water Supply and Sanitation	3.49	2.90	3.40	2.74	3.87	3.17	3.91	3.25	3.99	3.80	2	17
10	Tourism	5.00	1.84	5.00	2.13	5.60	2.65	2.80	2.64	3.14	3.96	12	50
11	Medical and Public Health	0.56	1.27	1.27	1.50	1.27	2.19	2.50	1.97	2.50	2.15	0	9
12	Other Rural Development Programmes	2.32	1.25	2.32	1.46	1.50	2.13	1.50	1.65	1.50	0.94	0	(-)43
13	Stationery and Printing	1.51	1.92	1.51	2.08	1.81	2.05	1.90	1.75	2.03	1.83	7	5
14	Crop Husbandry	0.42	0.46	0.07	0.71	0.53	1.45	0.91	0.56	0.91	0.70	0	25
15	Education, Sports, Art and Culture	1.40	1.35	1.40	1.37	1.69	1.38	1.34	1.22	1.17	1.16	(-)13	(-)5
16	State Lotteries	1,010.78	844.15	780.99	546.39	776.03	474.37	787.23	418.64	--*	--*	--*	--*
	Net	70.00	43.62	50.00	41.43	40.00	41.47	36.00	44.33	37.40	20.02	4	(-)55
17	Others	8.67	9.38	10.14	10.84	9.35	30.28	10.08	10.16	12.24	26.80	21	164
	Total (with gross figures of State Lotteries)	1,281.54	1,044.57	1,025.50	806.96	1,054.53	794.49	1,098.92	698.08	350.36	412.99	-	-
	Total (with net figures of State Lotteries)	340.76	244.04	294.51	302.00	318.50	361.59	347.69	323.77	350.36	412.99	0.77	27.56

Source: Finance Accounts and Estimates of Receipts. * Since gross figures of State Lotteries have not been reflected for the year 2015-16, percentage increase/decrease has not been calculated.

Appendix 1.6
Statement showing the investment at the end of 2015-16

(Reference: Paragraph 1.9.2)

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

(Reference: Paragraph .2.3.3)

(*₹ in crore*)

Sl. No	Grant No	Name of Grant/Appropriation	Total	Savings	% of Savings to Provision
1	1	Food Security and Agriculture Development - Revenue Voted	79.98	30.59	38
2	1	Food Security and Agriculture Development- Capital Voted	1.80	1.80	100
3	2	Animal Husbandry, Livestock, Fisheries and Veterinary Services- Revenue Voted	58.13	14.35	25
4	2	Animal Husbandry, Livestock, Fisheries and Veterinary Services- Capital Voted	4.31	2.79	65
5	3	Buildings- Capital Voted	58.43	40.43	69
6	5	Cultural Affairs and Heritage- Capital Voted	16.06	11.36	71
7	7	Human Resources and Development- Capital Voted	29.63	20.31	69
8	12	Forestry and Environment Management- Revenue Voted	208.74	126.55	61
9	12	Forestry and Environment Management- Capital Voted	6.42	3.30	51
10	13	Health Care, Human Services and Family Welfare- Capital Voted	120.97	54.79	45
11	19	Irrigation and Flood Control- Revenue Voted	104.54	70.44	67
12	19	Irrigation and Flood Control - Capital Voted	11.57	10.42	90
13	20	Judiciary- Revenue Voted	16.67	3.85	23
14	21	Labour- Revenue Voted	6.94	1.74	25
15	22	Land Revenue & Disaster Management- Revenue Voted	156.22	67.77	43
16	22	Land Revenue & Disaster Management- Capital Voted	104.03	54.33	52
17	29	Development Planning, Economic Reforms and North Eastern Council Affairs- Revenue Voted	399.21	149.81	38
18	31	Energy and Power- Capital Voted	97.74	60.25	62
19	33	Water Security and Public Health Engineering- Capital Voted	55.44	23.38	42
20	34	Roads and Bridges- Capital Voted	228.56	99.46	44
21	35	Rural Management and Development- Capital Voted	155.22	53.80	35
22	38	Social Justice, Empowerment and Welfare- Revenue Voted	174.65	68.68	39
23	38	Social Justice, Empowerment and Welfare- Capital Voted	41.03	26.55	65
24	39	Sports and Youth Affairs- Revenue Voted	10.68	2.36	22
25	39	Sports and Youth Affairs- Capital Voted	10.79	6.23	58
26	40	Tourism- Capital Voted	131.29	42.95	33
27	41	Urban Development and Housing- Revenue Voted	52.44	12.93	25
28	41	Urban Development and Housing- Capital Voted	78.56	37.93	48
29	46	Municipal Affairs- Revenue Voted	7.07	2.39	34
		Total	2,427.12	1,101.54	

Appendix 2.2
Statement showing the rush of expenditure
(Reference: Paragraph 2.3.5)

(₹ in crore)

Sl.No	Number & Name of Grants/Appropriation	Head of Account	Expenditure more than 50% during March 2016	Total expenditure	% of total expenditure incurred during March 2016
1	Food Security and Agriculture Development	2435	4.10	5.42	75.65
2	Animal Husbandry, Livestock, Fisheries and Veterinary Services	2404	5.00	5.43	92.08
3	Human Resources Development	4202	6.80	9.32	72.96
4	Finance, Revenue and Expenditure	2045	18.31	18.31	100.00
5	Forestry & Environment Management	2045	30.10	30.10	100.00
		2402	6.43	11.34	56.70
6	Home	2014	4.18	4.18	100.00
7	Commerce and Industries	2407	4.63	6.80	68.09
8	Information Technology	2852	3.26	6.42	50.78
9	Labour	6202	2.00	2.00	100.00
10	Development Planning, Economic Reforms and North Eastern Council Affairs	3451	184.95	238.15	77.66
11	Police	4055	4.00	4.94	80.97
12	Rural Management and Development	4216	4.45	4.45	100.00
13	Social Justice, Empowerment and Welfare	2236	6.53	11.15	58.57
		4235	10.81	10.81	100.00
Total			295.55	368.82	

Appendix 2.3.

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

(Reference: Paragraph 2.3.6)

(₹ in lakh)

Sl.no.	Grant No	Name of Grant/Appropriation	Original	Actual expenditure	Savings out of Original provision	Supplementary
A - REVENUE (VOTED)						
1	1	Food Security and Agriculture Development	7,543.32	4,938.97	2,604.35	454.18
2	2	Animal Husbandry, Livestock, Fisheries and Veterinary Services	5,792.62	4,377.38	1,415.24	20.00
3	4	Co-operation	1,191.49	1,149.46	42.03	12.50
4	5	Cultural Affairs and Heritage	969.90	931.97	37.93	60.38
5	10	Finance, Revenue and Expenditure	48,605.43	46,014.80	2,590.63	620.39
6	12	Forestry and Environment Management	20,862.43	8,218.38	12,644.05	11.30
7	13	Health Care, Human Services and Family Welfare	22,244.08	19,590.07	2,654.01	542.00
8	14	Home	4,966.70	4,432.88	533.82	418.00
9	16	Commerce and Industries	3,397.88	2,963.51	434.37	78.26
10	19	Irrigation and Flood Control	10,403.84	3,410.22	6,993.62	50.00
11	29	Development Planning, Economic Reforms and North Eastern Council Affairs	39,905.57	24,939.92	14,965.65	15.00
12	30	Police	27,748.28	27,093.96	654.32	38.37
13	33	Water Security and Public Health Engineering	2,433.38	2,337.47	95.91	65.00
14	35	Rural Management and Development	19,709.88	16,452.19	3,257.69	82.00
15	38	Social Justice, Empowerment and Welfare	16,990.33	10,596.36	6,393.97	474.50
16	39	Sports and Youth Affairs	1,044.96	831.79	213.17	23.20
17	40	Tourism	2,243.84	2,133.46	110.38	319.00
18	43	Panchayat Raj Institutions	38,829.35	36,419.82	2,409.53	916.00
Total - REVENUE			2,74,883.28	2,16,832.61	58,050.67	4,200.08
B - CAPITAL (VOTED)						
19	3	Buildings	4,001.71	1,799.83	2,201.88	1,841.00
20	7	Human Resources and Development	2,845.18	931.89	1,913.29	118.10
21	11	Food, Civil supplies and Consumer Affairs	202.47	189.39	13.08	29.62
22	31	Energy and Power	8,952.59	3,749.70	5,202.89	821.80
23	33	Water Security and Public Health Engineering	4,815.36	3,206.67	1,608.69	729.00
24	34	Roads and Bridges	16,688.85	12,909.96	3,778.89	6,167.50
25	35	Rural Management and Development	14,430.79	10,141.47	4,289.32	1,090.86
26	38	Social Justice, Empowerment and Welfare	4,071.03	1,448.03	2,623.00	32.02
27	40	Tourism	13,078.60	8,833.70	4,244.90	50.00
28	41	Urban Development and Housing	7,114.77	4,062.32	3,052.45	740.80
Total - CAPITAL			76,201.35	47,272.96	28,928.39	11,620.70
GRAND TOTAL			3,51,084.63	2,64,105.57	86,979.06	15,820.78

Appendix 2.4

Statement of the excess/unnecessary re-appropriation of funds

(Reference: Paragraph 2.3.7)

(₹ in lakh)

Sl. No.	Grant No.	Description	Head of Account	Re-appropriation	Final Savings (-)
1	8	Election	2015.103.08	54.09	46.77
2	10	Finance, Revenue and Expenditure	2071.01.104.60	1200	160.15
3	12	Forestry and Environment Management	2406.02.110.13	58.01	12.24
4	15	Horticulture & Cash Crops Management	2401.104.16	1.1	44.73
5	34	Roads and Bridges	3054.80.01.35	148.26	16.52
6	38	Social Justice, Empowerment and Welfare	2225.03.277.43	171.11	11.59
Total					292.00

Appendix 2.5

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

(Reference: Paragraph 2.3.8)

Sl No	Number of title of Grant	Name of the scheme (Head of Account)	Original Provision	Amount of Surrender	Percentage of Surrender
			(₹ in lakh)	(₹ in lakh)	
1	1 Food Security and Agriculture Development	Agriculture Department 4401-104-01	180.00	180.00	100
<i>Surrendered due to non-receipt of fund from GoI</i>					
2	7 Human Resources Development	Skill Development Mission 2070-003-29	214.00	214.00	100
<i>Surrendered due to non-receipt of sanction intimation during the year</i>					
3	10 Finance, Revenue and Expenditure	Motor Conveyance to State government employees 7610-202-62	10.00	10.00	100
<i>Surrendered due to less receipt of claims from conveyance loan from Government employees during the year</i>					
4	12 Forest Environment and Wild Life Management	Catalytic Development Programme for Sericulture 2406-01-102-48	200.00	200.00	100
<i>Surrendered due to non-receipt of fund from GoI</i>					
5	12 Forest Environment and Wild Life Management	Public Gardens 4406-02-112	80.29	80.29	100
<i>Surrendered due to non-receipt of claims</i>					
6	14 Home	Strengthening of Judicial System 2014-800-42	554.00	554.00	100
<i>Surrendered due to non-completion of DPR</i>					
7	16 Commerce and Industries	Setting up of Heritage/handicraft museum at Namchi, South Sikkim (NEC) 2851-003-63	160.42	160.42	100
<i>Surrendered due to time constraint for obtaining of concurrence of DPER&NECAD</i>					
8	19 Irrigation and Flood Control	Civil works East district 4711-03-103-45	657.22	657.22	100
<i>Surrendered due to non-receipt of fund from NEC</i>					
9	22 Land Revenue and Disaster Management	National Scheme for Modernizing of Police and other forces 4059-80-051-19	52.41	52.41	100
<i>Surrendered due to non-receipt of bill for the supply of equipment from SIMFED</i>					
10	31 Energy and Power	Construction of 66/11 KV 2x5 MVA sub-station at Perving, East Sikkim incl. Drawing of 11 KV 4801-05-800-67	334.83	334.83	100
<i>Surrendered due to non-receipt of fund from GoI</i>					
11	31 Energy and Power	Design, Supply, erection, testing, commissioning of 66 KV single circuit transmission line from 3.3/66 KV Sub-station of Rongli-I at Sisney including extension of line Bay at 66/11KV.. (NEC) 4801-05-800-53	46.29	46.29	100
<i>Surrendered due to non-receipt of fund from GoI</i>					
12	31 Energy and Power	Construction of DC 132 KV Transmission lines from LLHP to Nathula with LILO at Bulbuley (NLCPR) 4801-05-800-84	658.07	658.07	100
<i>Surrendered due to non-receipt of fund from GoI</i>					
13	33 Water Security and Public Health Engineering	Gangtok Water Supply Scheme (East) (R) 4215-01-101-60	37.09	37.09	100
<i>Surrendered due to non-receipt of Central Share</i>					
14	33 Water Security and Public Health Engineering	PHE Department 4215-01-102-34	173.69	173.69	100
<i>Surrendered due to non-receipt of bills in time</i>					
15	33 Water Security and Public Health Engineering	Drainage and Sewerage System in Gangtok 4215-02-106-61	164.52	164.52	100
<i>Surrendered due to non-receipt of bills in time</i>					
16	34 Roads and Bridges	Construction of Steel Bridge in South Sikkim 5054-04-101-68	184.48	184.48	100
<i>Surrendered due to non-receipt of fund from GoI</i>					
17	34 Roads and Bridges	Construction of Bridge in West Sikkim 5054-04-101-70	190.20	190.20	100
<i>Surrendered due to non-receipt of fund from GoI</i>					
18	38 Social Justice, Empowerment and Welfare	Schemes for Development of OBC and Denotified Tribes (DNT) and Semi nomadic tribes 4225-03-800-43	400.00	399.82	100
<i>Surrendered due to non-completion of tender process</i>					
19	38 Social Justice, Empowerment and Welfare	National Mission of Empowerment of women including Indira Gandhi Mattritav Sahyog Yojana (IGMSY) 4235-02-103-53	1,000.00	1,000.00	100
<i>Surrendered due to non-commencement of work in time</i>					

SI No	Number of title of Grant	Name of the scheme (Head of Account)	Original Provision	Amount of Surrender	Percentage of Surrender
			(₹ in lakh)	(₹ in lakh)	
20	2 Animal Husbandry, Livestock, Fisheries and Veterinary Services	National Livestock Management Programme 2403-107-08	552.10	544.45	99
<i>Surrendered due to non-receipt of fund from GoI</i>					
21	38 Social Justice, Empowerment and Welfare	Tribal Sub-Plan State Plan Schemes 2225-02-794-63	479.00	475.80	99
<i>Surrendered due to delay in sanction of schemes</i>					
22	34 Roads and Bridges	District Roads 5054-05-337-60	1,801.55	1,761.27	98
<i>Surrendered due to non-receipt of fund from GoI</i>					
23	38 Social Justice, Empowerment and Welfare	National Mission of Empowerment of women including Indira Gandhi Mattritav Sahyog Yojana (IGMSY) 2235-02-103-53	692.00	677.33	98
<i>Surrendered due to non-completion of works as well as non-release of fund from GoI</i>					
24	03 Building and Housing	Building and Housing Department 2059-80-799-03	50.00	48.26	97
<i>Surrendered due to non-receipt of claims</i>					
25	38 Social Justice, Empowerment and Welfare	Social Welfare 4235-02-101-39	131.18	125.71	96
<i>Surrendered due to non-completion of tender process</i>					
26	12 Forest Environment and Wild Life Management	National Afforestation Programme (Green India Mission and forest Management) 2406-01-101-11	3,070.80	2,918.96	95
<i>Surrendered due to non-receipt of fund from GoI</i>					
27	35 Rural Management and Development	Rural Development Department 3054-04-799-36	50.00	47.58	95
<i>Surrendered due to non-receipt of bills</i>					
28	38 Social Justice, Empowerment and Welfare	Special Central Assistance for Scheduled Castes Component Plan 2225-01-277-793	666.96	635.26	95
<i>Surrendered due to non-receipt of fund from GoI</i>					
29	31 Energy and Power	Schemes under Ministry of New and Renewable energy (100%CSS) 4801-01-800-79	159.69	149.74	94
<i>Surrendered due to non-achievement of desired physical progress of works</i>					
30	12 Forest Environment and Wild Life Management	Conservation of Natural Resources and Eco-systems 3435-03-101-12	265.83	244.77	92
<i>Surrendered due to non-receipt of fund from GoI</i>					
31	2 Animal Husbandry, Livestock, Fisheries and Veterinary Services	National Livestock Health and disease control Programme 2403-001-101-07	122.24	111.73	91
<i>Surrendered due to non-receipt of fund from GoI</i>					
32	35 Rural Management and Development	Rural Development 4515-103	237.16	216.27	91
<i>Surrendered due to non-receipt of fund from GoI</i>					
33	38 Social Justice, Empowerment and Welfare	Destitute Homes 2235-02-104-66	22.82	20.50	90
<i>Surrendered due to non-receipt of claims</i>					
34	15 Horticulture and Cash Crops Development	Floriculture 2401-119-61	421.01	365.02	87
<i>Surrendered due to non-receipt of fund from GoI</i>					
35	19 Irrigation and Flood Control	Original Works 2702-01-103-60	7,970.60	6,948.38	87
<i>Surrendered due to non-receipt of fund from GoI</i>					
36	10 Finance, Revenue and Expenditure	House Building Advances to AIS Officers 7610-201-61	45.00	37.60	84
<i>Surrendered due to less receipt of claims of HBA loan from IAS officers during the year</i>					
37	41 Urban Development and Housing	Rajiv Awas Yojana (MOHUPA) 2217-05-800-21	133.50	112.01	84
<i>Surrendered due to non-receipt of fund from GoI</i>					
38	38 Social Justice, Empowerment and Welfare	Rajeev Gandhi Schemes for Empowerment of Adolescent Girls (RGSEAG) SABLA CSS 2235-02-102-54	190.00	157.46	83
<i>Surrendered due to non-receipt of fund from GoI</i>					

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SI No	Number of title of Grant	Name of the scheme (Head of Account)	Original Provision	Amount of Surrender	Percentage of Surrender
			(₹ in lakh)	(₹ in lakh)	
39	1 Food Security and Agriculture Development	National Oilseed and Oil Palm Mission 2401-001-103-04	84.00	68.72	82
<i>Surrendered due to non-receipt of central share and delay in implementation of scheme</i>					
40	2 Animal Husbandry, Livestock, Fisheries and Veterinary Services	Scheme funded by National Fisheries Development Board 4405-101-71	33.09	26.74	81
<i>Surrendered due to non-completion of work</i>					
41	33 Water Security and Public Health Engineering	Water supply scheme for West district 4215-01-101-74	177.57	144.26	81
<i>Surrendered due to non-receipt of bills in time</i>					
42	7 Human Resources Development	Buildings 4202-01-201-70	516.19	414.67	80
<i>Surrendered due to low progress of work</i>					
43	19 Irrigation and Flood Control	Irrigation Department 2702-01-799-20	20.00	16.09	80
<i>Surrendered due to non-realization of materials</i>					
44	29 Development Planning, Economic Reforms and North Eastern Council	Border Area Development Programmes 2575-06-101	200.00	160.27	80
<i>Surrendered due to non-requisition of resource by the implementing departments</i>					
45	31 Energy and Power	Schemes under North Eastern Council (NEC) 4801-01-800-47	2,522.32	1,957.71	78
<i>Surrendered due to non-receipt of fund from GoI</i>					
46	33 Water Security and Public Health Engineering	Pakyong Water supply schemes (EAST) 4215-01-101-63	227.80	177.02	78
<i>Surrendered due to non-receipt of central share</i>					
47	38 Social Justice, Empowerment and Welfare	Education Support 2225-01-277-61	50.00	38.75	78
<i>Surrendered due to non-receipt of fund from GoI</i>					
48	1 Food Security and Agriculture Development	Agriculture Department 2435-60-800-02	1,898.00	1,426.57	75
<i>Surrendered due to less release of central share during the year</i>					
49	38 Social Justice, Empowerment and Welfare	Construction 4225-02-800-60	583.53	431.98	74
<i>Surrendered due to non-receipt of bills</i>					
50	1 Food Security and Agriculture Development	National Mission on Sustainable Agriculture 2401-107-03	1,011.65	735.73	73
<i>Surrendered due to delay in implementation of scheme</i>					
51	41 Urban Development and Housing	Schemes funded by NABARD 4217-03-051-72	180.01	129.2	72
<i>Surrendered due to non-receipt of fund from NABARD</i>					
52	35 Rural Management and Development	National Rural Livelihood Mission (NRLM) 2505-01-702-37	77.00	53.94	70
<i>Surrendered due to transfer of staff and non-submission of bills</i>					
53	41 Urban Development and Housing	Swachh Bharat Mission 2217-01-800-81	1,000.01	691.45	69
<i>Surrendered due to non-receipt of fund from GoI</i>					
54	1 Food Security and Agriculture Development	National Food Security Mission (NFSM) 2435-60-800-01	300.00	205.38	68
<i>Surrendered due to delay in implementation of scheme</i>					
55	3 Building and Housing	Development of Infrastructure Facilities for Judiciary including Gram Nayanalayas 4059-01-051-31	3,744.00	2,563.00	68
<i>Surrendered due to non-receipt of claims</i>					
56	35 Rural Management and Development	Rural Development Department 4215-01-102-36	1,738.55	1,148.69	66
<i>Surrendered due to non-receipt of fund from GoI</i>					
57	2 Animal Husbandry, Livestock, Fisheries and Veterinary Services	Veterinary services and Animal Health 4403-101	291.98	185.50	64
<i>Surrendered due to excess budgetary earmarked with respect to actual requirement</i>					

SI No	Number of title of Grant	Name of the scheme (Head of Account)	Original Provision	Amount of Surrender	Percentage of Surrender
			(₹ in lakh)	(₹ in lakh)	
58	38 Social Justice, Empowerment and Welfare	Umbrella Scheme for Education of ST Student 4225-02-800-51	625.28	403.15	64
<i>Surrendered due to non-receipt of bills</i>					
59	2 Animal Husbandry, Livestock, Fisheries and Veterinary Services	National Livestock Health and disease control Programme 4403-101-07	104.98	65.67	63
<i>Surrendered due to excess budgetary earmarked with respect to actual requirement</i>					
60	40 Tourism and Civil Aviation	Infrastructure Development for Destinations and Circuits 5452-01-102-50	384.34	243.75	63
<i>Surrendered due to non-completion of work</i>					
61	7 Human Resources Development	Buildings 4202-01-202-70	1,433.53	886.93	62
<i>Surrendered due to non-receipt of fund from GoI</i>					
62	12 Forest Environment and Wild Life Management	Schemes funded under Sikkim Ecology Fund 3435-03-101-61	4,900.00	3,045.36	62
<i>Surrendered due to curtailment of fund by Cabinet and bills could not be paid due to delay in submission</i>					
63	39 Sports and Youth Affairs	Panchayat Yuya Kridaau Khel Abhiyan (PYKKA) 2204-104-57	273.12	165.76	61
<i>Surrendered due to non-submission of bills in time</i>					
64	38 Social Justice, Empowerment and Welfare	Pension Schemes 2235-03-102-61	625.35	372.69	60
<i>Surrendered due to non-receipt of fund from GoI</i>					
65	31 Energy and Power	Schemes under Non-Lapsable Pool of Central Resources (NLCPR)	4,724.74	2,644.27	56
<i>Surrendered due to non-receipt of fund from GoI</i>					
66	34 Roads and Bridges	Roads and Bridges Department 2059-60-799-35	100.00	55.55	56
<i>Surrendered due to less procurement of stock materials</i>					
67	22 Land Revenue and Disaster Management	National Land Record Management Programme (NLRMP) 2506-103-39	202.12	112.12	55
<i>Surrendered due to non-receipt of fund from GoI</i>					
68	13 Health Care, Human Services and Family Welfare	Construction 4210-02-104-60	1,197.87	645.87	54
<i>Surrendered due to non-receipt of fund from GoI</i>					
69	22 Land Revenue and Disaster Management	Reconstruction of Assets Damaged by 18th September Earthquake (SPA) 4215-01-101-75	347.55	182.64	53
<i>Surrendered due to part payment of works executed for re-construction of Tashiling Secretariat</i>					
70	22 Land Revenue and Disaster Management	Reconstruction of Assets Damaged by 18th September Earthquake (SPA) 5054-04-337-75	1,289.05	678.40	53
<i>Surrendered due to part payment of works executed for re-construction of Tashiling Secretariat</i>					
71	22 Land Revenue and Disaster Management	Reconstruction of Assets Damaged by 18th September Earthquake (SPA) 4059-80-051-75	8631.10	4518.23	52
<i>Surrendered due to part payment of works executed for re-construction of Tashiling Secretariat</i>					
72	41 Urban Development and Housing	Projects Schemes for the Benefit of NE Region and Sikkim (90:10% CSS) 4217-03-051-78	5,946.50	3,089.97	52
<i>Surrendered due to non-receipt of fund from GoI</i>					
73	2 Animal Husbandry, Livestock, Fisheries and Veterinary Services	National Plan for Dairy Development 2404-102-06	1,000.00	500.00	50
<i>Surrendered due to excess budgetary earmarked with respect to actual requirement</i>					
74	22 Land Revenue and Disaster Management	Gratuitous Relief 2245-02-101	800.00	400.00	50
<i>Surrendered due to non-occurrence of major calamity during the year</i>					
75	38 Social Justice, Empowerment and Welfare	Education Support 2225-03-277-61	190.00	95.02	50
<i>Surrendered due to non-receipt of fund from GoI</i>					
76	46 Municipal Affairs	Basic Grant recommended by the 14th Finance Commission 3604-200-96	479.00	239.49	50
<i>Surrendered due to non-receipt of fund from 14th Finance Commission</i>					
77	41 Urban Development and Housing	Scheme under Ministry of Urban Development and HUPA 2217-05-800-82	250.03	125.03	50
<i>Surrendered due to non-receipt of fund from GoI</i>					
Total			69,966.93	49,941.00	

Appendix 2.6

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

(Reference: Paragraph 2.3.10)

(₹ in crore)

Sl. No.	Name of Grant/Appropriation	Capital/Revenue	Saving	Surrender	Saving which remained to be surrendered
1	Buildings	Capital	40.43	25.85	14.58
2	Human Resources and Development	Revenue	60.65	40.97	19.68
3	Finance, Revenue and Expenditure	Revenue	32.11	24.69	7.42
4	Forestry and Environment Management	Revenue	126.55	74.37	52.18
5	Health Care, Human Services and Family Welfare	Revenue	31.96	28.94	3.02
6	Home	Revenue	9.52	8.16	1.36
7	Land Revenue & Disaster Management	Revenue	67.77	29.79	37.98
8	Development Planning, Economic Reforms and North Eastern Council Affairs	Revenue	149.81	136.20	13.61
9	Roads and Bridges	Revenue	5.37	1.14	4.23
10	Roads and Bridges	Capital	99.46	53.21	46.25
11	Rural Management and Development	Capital	53.80	50.68	3.12
12	Social Justice, Empowerment and Welfare	Revenue	68.68	63.14	5.54
13	Tourism	Revenue	4.29	1.24	3.05
14	Urban Development and Housing	Capital	37.93	35.93	2.00
	Total		788.33	574.31	214.02

Appendix 2.7

Statement showing surrender of funds in excess of ₹ 1 crore on 30 and 31 March 2016

(Reference: Paragraph 2.3.10)

(*₹ in crore*)

Sl.No.	Grant No.	Major Head	Total Provision	Amount surrendered	Percentage of Total Provision
1	1	4401	1.80	1.80	100
2	1	2401	162.57	6.43	3.96
3	1	2435	43.96	16.32	37.12
4	2	2403	42.56	5.44	12.79
5	2	2404	10.43	5.00	47.93
6	2	4403	3.97	1.85	46.73
7	3	4059	55.68	25.63	46.03
8	5	4202	16.06	4.05	25.22
9	7	2070	18.54	2.14	11.54
10	7	2202	2,013.22	28.35	1.41
11	7	4202	207.43	15.11	7.29
12	10	2049	546.53	10.83	1.98
13	10	6003	189.62	2.00	1.05
14	11	2408	44.55	3.93	8.83
15	12	3435	105.19	32.78	31.16
16	12	2406	700.15	35.94	5.13
17	12	4406	6.42	2.50	38.93
18	13	2210	812.51	18.33	2.26
19	13	4210	483.88	13.53	2.80
20	14	2014	9.72	5.54	57.00
21	15	2401	362.69	4.69	1.29
22	16	2851	26.51	1.60	6.05
23	19	2702	566.63	66.68	11.77
24	19	4711	46.29	8.08	17.46
25	20	2014	56.49	2.90	5.13
26	21	2230	6.94	1.01	14.53
27	22	2245	162.41	9.62	5.92
28	22	2506	2.02	1.12	55.47
29	22	2216	40.80	15.80	38.73
30	22	4059	173.67	45.18	26.02
31	22	4215	3.48	1.83	52.55
32	22	5054	13.72	6.78	49.45
33	29	3454	17.00	5.44	32.00
34	29	3451	760.42	126.95	16.70
35	29	2575	2.00	1.60	80.14
36	31	4801	1,466.16	52.81	3.60
37	33	4215	609.88	20.27	3.32
38	34	5054	3,199.89	36.48	1.14
39	35	2216	13.82	8.67	62.72
40	35	2505	104.78	17.77	16.96
41	35	4215	189.54	22.65	11.95
42	35	4515	2.37	2.16	91.19
43	35	5054	199.10	24.47	12.29
44	38	2225	264.96	20.32	7.67
45	38	2235	1,066.19	31.85	2.99
46	38	2236	15.04	3.64	24.20
47	38	4225	64.35	10.46	16.25
48	38	4235	74.83	14.13	18.88
49	39	2204	10.68	1.66	15.52
50	39	4202	21.59	5.06	23.43
51	40	5452	1,312.86	31.06	2.37
52	41	4217	864.11	35.41	4.10
53	41	2217	40.82	6.91	16.94
54	41	3475	4.39	1.63	37.19
55	43	2515	32.31	3.34	10.34
56	43	2202	986.38	19.00	1.93
57	46	3604	7.07	1.56	22.03
		Total	18,266.98	908.09	

Appendix 2.8

Statement showing the pending DC bills for the years up to 2015-16

(Reference: Paragraph 2.3.11)

Sl. No.	Grant No.	Department	Number of AC bills	Amount (₹ in lakh)
1	0	NULL	4	64.01
2	1	Food Security and Agriculture Development	22	476.46
3	2	Animal Husbandry, Livestock, Fisheries & Veterinary Services	33	173.07
4	3	Buildings	69	22.16
5	4	Co-operation	15	2.53
6	5	Cultural Affairs and Heritage	8	4.44
7	6	Ecclesiastical	7	67.90
8	7	Human Resource Development	74	62.61
9	8	Election	17	246.66
10	9	Excise	8	0.95
11	10	Finance, Revenue and Expenditure	83	27.07
12	11	Food, Civil Supplies & Consumer Affairs	13	53.02
13	12	Forestry & Environment Management	18	42.95
14	13	Health Care, Human Services and Family Welfare	175	92.91
15	14	Home	297	364.46
16	15	Horticulture & Cash Crops Management	19	610.35
17	16	Commerce and Industries	66	87.36
18	17	Information and Public Relation	10	3.01
19	18	Information Technology	22	38.86
20	19	Irrigation & Flood Control	118	174.34
21	20	Judiciary	63	36.70
22	21	Labour	89	698.76
23	22	Land Revenue and Disaster Management	31	9.10
24	23	Law	19	8.51
25	24	Legislature	98	106.25
26	25	Mines, Minerals and Geology	10	1.29
27	26	Motor Vehicles	31	12.94
28	27	Parliamentary Affairs	17	5.03
29	28	Personnel, Administrative Reforms, Training, Public Grievances, Career Options and Employment Skill Development and Chief Minister's Self Employment Schemes	91	525.04
30	29	Development Planning, Economic Reforms and North Eastern Council Affairs	104	510.65
31	30	Police	215	709.94
32	31	Energy and Power	13	8.00
33	32	Printing	1	0.17
34	33	Water Security and Public Health Engineering	46	26.11
35	34	Roads & Bridges	53	17.49
36	35	Rural Management and Development	182	180.99
37	36	Science and Technology	8	2.38
38	37	Sikkim Nationalised Transport	4	0.35
39	38	Social Justice, Empowerment and Welfare	169	577.15
40	39	Sports & Youth Affairs	39	148.70
41	40	Tourism	91	580.14
42	41	Urban Development & Housing	125	32.47
43	42	Vigilance	21	6.12
44	43	Panchayati Raj Institutions	5	7.69
45	44	Governor	32	15.56
46	45	Public Service Commission	22	23.15
Total				6,865.80

Appendix 2.9

Statement showing substantial surrenders in respect of Grant No. 19

(Reference: Paragraph 2.5.1.5)

(` in crore)

Year	Name of the Scheme	Original Provision	Amount of surrender	Expenditure	Percentage of surrender
2011-12	Anti Erosion/Flood Management Works (ACA) EAST	36.87	27.71	8.98	75.16
	Anti Erosion/Flood Management Works (State share)	3.40	2.40	2.45	70.59
	Anti Erosion/Flood Management Works (ACA) WEST	5.69	5.69	0.00	100.00
	Anti Erosion/Flood Management Works (ACA) NORTH	11.34	10.69	0.65	94.27
	Anti Erosion/Flood Management Works (ACA) SOUTH	11.34	10.40	0.94	91.71
	Anti Erosion/Flood Management Works (State share)	1.28	0.56	0.56	43.75
	AIBP (EAST)	13.36	8.45	4.89	63.25
	AIBP (WEST)	4.71	2.22	2.49	47.13
	AIBP (NORTH)	6.13	5.66	0.49	92.33
	AIBP (SOUTH)	3.53	1.14	2.39	32.29
Jhora training work/River training work at Sinotar, Temi, Phase I (NEC)	4.36	2.63	1.73	60.32	
2012-13	AIBP (E)	16.00	4.97	11.02	31.06
	AIBP (W)	5.00	2.34	2.66	46.80
	AIBP (N)	5.00	2.80	1.98	56.00
	AIBP (S)	3.00	1.86	1.2	62.00
	Anti Erosion/Flood Management Works (ACA) EAST	60.00	47.2	12.27	78.67
	Anti Erosion/Flood Management Works (ACA) WEST	10.00	10.00	0.00	100.00
	Anti Erosion/Flood Management Works (ACA) NORTH	10.00	9.40	0.60	94.00
	Anti Erosion/Flood Management Works (ACA) SOUTH	20.00	14.21	5.63	71.05
	Command Area Dev and Water Management (50:50 CSS)	2.00	2.00	0.00	100.00
	Jhora training work/Anti Erosion work outside the defined border at Namchi (NEC)	3.31	1.99	1.32	60.12
Jhora training work/River training work at Sinotar, Temi, Phase I (NEC)	1.75	0.75	1.00	42.86	
2013-14	AIBP (E)	16.00	13.95	2.05	87.19
	AIBP (W)	5.00	4.20	0.8	84.00
	AIBP (N)	5.00	2.23	2.76	44.60
	AIBP (S)	3.00	1.62	1.38	54.00
	Anti Erosion/Flood Management Works (ACA) EAST	60.00	42.38	17.62	70.63
	Anti Erosion/Flood Management Works (ACA) WEST	10.00	10.00	0.00	100.00
	Anti Erosion/Flood Management Works (ACA) NORTH	10.00	9.980	0.02	99.80
	Anti Erosion/Flood Management Works (ACA) SOUTH	20.00	20.00	0.00	100.00
	Command Area Dev and Water Management (50:50 CSS)	2.00	2.00	0.00	100.00
2015-16	AIBP (E)	4.00	2.17	1.83	54.25
	AIBP (W)	6.00	5.40	0.60	90.00
	AIBP (N)	4.00	2.72	1.28	68.00
	AIBP (S)	6.00	5.21	0.79	86.83
	Anti Erosion/Flood Management Works (ACA) EAST	32.10	29.72	2.38	92.59

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Year	Name of the Scheme	Original Provision	Amount of surrender	Expenditure	Percentage of surrender
	Anti Erosion/Flood Management Works (ACA) SOUTH	24.81	21.46	3.17	86.50
	National Hydrology Project under AIBP (ACA) EAST	0.70	0.70	0.00	100.00
	National Hydrology Project under AIBP (ACA) WEST	0.70	0.70	0.00	100.00
	National Hydrology Project under AIBP (ACA) NORTH	0.70	0.70	0.00	100.00
	National Hydrology Project under AIBP (ACA) SOUTH	0.70	0.70	0.00	100.00
	Scheme financed by NABARD (EAST)	3.50	2.56	0.94	73.14
	Scheme financed by NABARD (WEST)	1.30	1.16	0.14	89.23
	Scheme financed by NABARD (NORTH)	0.10	0.10	0.00	100.00
	Scheme financed by NABARD (SOUTH)	0.10	0.10	0.00	100.00
	Storm Water Drainage at Gangtok (NEC)	3.00	3.00	0.00	100.00
	Jhora training work/River training work at Sinotar, Temi, Phase I (NEC)	0.26	0.26	0.00	100.00
	Jhora training work/Anti Erosion work outside the defined border at Namchi (NEC)	0.70	0.70	0.00	100.00
	Jhora training work/Anti Erosion work at Tathangchu (NEC)	0.50	0.50	0.00	100.00
	Jhora training work/Anti Erosion work at Tumin Lingee (NEC)	1.36	1.36	0.00	100.00
	Jhora training work/Anti Erosion work Maghigoan (NEC)	0.75	0.75	0.00	100.00

Source: Appropriation Accounts.

Appendix 3.1

Statement showing names of bodies and authorities, the accounts of which had not been received under section 14 (1)

(Reference: Paragraph 3.2)

Sl. No.	Name of the Body/Authorities	Section under which audited	Accounts pending	Number of accounts pending
1	Sikkim Illness Assistance Fund Association, Gangtok	14(1)	2015-16	01
2	State Leprosy Officer, Gangtok	14(1)	2013-14 to 2015-16	03
3	District Leprosy officer East, Gangtok	14(1)	2015-16	01
4	District Leprosy Officer, West District, Gyalshing	14(1)	2015-16	01
5	District Leprosy Officer, North, Mangan	14(1)	2013-14 to 2015-16	03
6	District Leprosy Officer, South, Namchi	14(1)	2014-15 & 15-16	02
7	Member Secretary, Health & Family Welfare Society (NRHM)	14(1)	2011-12 to 15-16	05
8	District Health Society, South		2014-15 & 15-16	02
9	District Health Society, North	14(1)	2014-15 & 15-16	02
10	District Health Society, East	14(1)	2014-15 & 15-16	02
11	District Health Society, West	14(1)	2014-15 & 15-16	02
12	Director, Sikkim Renewal Energy Dev. Agency, Gangtok	14(1)	2015-16	01
13	Project Officer, Prevention & Control of Blindness, Gangtok	14(1)	2012-13 to 15-16	04
14	Council of Science & Technology	14(1)	2013-14 to 15-16	03
15	Sikkim Urban Dev. Agency	14(1)	2013-14 to 15-16	03
16	Small Farmers Agri-Business Consortium (SFAC)	14(1)	2013-14 to 15-16	03
17	Sikkim State Commission for women	14(1)	2015-16	01
18	Rajya Sainik Board	14(1)	2015-16	01
19	State Social Welfare Board	14(1)	2014-15 & 15-16	02
20	State Welfare Board (Building and other Construction Workers Act)	14(1)	2012-13 to 2015-16	04
21	State Institute of Capacity Building	14(1)	2015-16	01
22	IHCACT, Chemchey	14(1)	2013-14 to 15-16	03
Total				50

Appendix 3.2

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

(Reference: Paragraph 3.3)

Sl.no	Name of the unit	Audited under section of DPC Act	Accounts Due	No of Accounts due
1	SIDICO	19 (3) & 20 (1)	2015-16	1
2	SABCO	19 (3) & 20 (1)	2013-14 to 2015-16	3
3	STDC	19 (3) & 20 (1)	Nil	0
4	SPDCL	19 (3) & 20 (1)	2009-10 to 2015-16	7
5	SHL	19 (3) & 20 (1)	2009-10 to 2015-16	7
6	SPDC (Power)	19 (3) & 20 (1)	Nil	0
7	SLPDC	19 (3) & 20 (1)	2013-14 to 2015-16	3
8	SPICL	19 (3) & 20 (1)	Nil	0
9	SBS	19 (3) & 20 (1)	2013-14 to 2015-16	3
10	STCS	19 (3) & 20 (1)	Nil	0
11	SISCO	19 (3) & 20 (1)	2014-15 to 2015-16	2
12	SMU	19 (3) & 20 (1)	2015-16	1
13	SHDB	19 (3) & 20 (1)	2013-14 to 2015-16	3
14	SIMFED	19 (3) & 20 (1)	2015-16	1
15	Sikkim State Legal Services Authority	Audit entrusted as per section 18(2) of the SLSA Act 1987	Nil	0
16	Sikkim State Electricity Regulatory Commission	Audit entrusted as per section 104(2) of the Electricity Act 2003	2015-16	1
Total				32

Appendix 3.3

Statement showing placement of Separate Audit Report

(Reference: Paragraph 3.3)

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	Date of issue of SAR (in brackets year of SAR)	Placement of SAR	No of SAR Not placed before State Legislature
1	Sikkim State Legal Services Authority	Audit entrusted as per section 18(2) of the SLSA Act 1987	2015-16	07.09.2016	2014-15	28.05.2015 (2013-14) 25.02.2016 (2014-15)	SAR of 2011-12 and 2012-13 placed on 22.11.2014.	2
2	Sikkim State Electricity Regulatory Commission	Audit entrusted as per section 104(2) of the Electricity Act 2003	2014-15	08.09.2015	2014-15	20.06.2016 (2011-12, 2012-13, 2013-14 and 2014-15)		4
3	State Bank of Sikkim	2013-14 to 2017-18	2012-13	19.10.2015	2012-13	24.02.2016 (2011-12 and 2012-13)	SAR of 2008-09 to 2010-11 was placed on 23.03.2016	2
4	State Trading Corporation of Sikkim	2017-18 to 2021-22	2015-16	22.09.2016	2013-14	23.06.2015 (2011-12, 2012-13 and 2013-14)	SARs of 2008-09 to 2010-11 on 22.11.2014.	3

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