



**APPENDICES**



## Appendix 1.1: Part A State Profile

General Data					
Sl. No.	Particulars	Sikkim		All India	
1	Area in sq. Km	7,096		32,87,240	
2	Population in lakh (As per 2011 Census)	6.11		12,108.55	
3	Density of Population (2011 Census) <sup>1</sup> (person per sq.km)	86		382	
4	Population below poverty line <sup>2</sup>	8.20		21.9	
5	Literacy rate <sup>3</sup> (percentage)	81.40		73.0	
6	Infant mortality (per 1,000 live births) (SRS Bulletin of September 2014, vol. 50 No.1 July 2016) (Per 1,000 live births)	19		34	
7	Gini Coefficient <sup>4</sup> (measure of inequality of income among the population. Value rate is from Zero to one. Value close to zero indicates inequality is less and Vice versa (latest figures available for 2009-10 has been adopted)				
	a. Rural	0.27		0.29	
	b. Urban	0.19		0.38	
8	Gross State Domestic Product (GSDP) 2017-18 at current prices As per Ministry of Statics and Programme Implementation, GOI ₹ in crore	22,248		1,67,73,145	
9	Per capita GSDP CAGR (2008-2018) in percentage	22.60		11.50	
11	Per capital GSDP 2017-18 in ₹	2,97,765		1,29,800	
12	Population Growth (2007-16) in percentage	10.40		11.90	
13	Financial Data	CAGR in per cent			
		CAGR (2008-09 to 2016-17)		Growth Rate (2016-17 to 2017-18)	
		Special category States	Sikkim	Special category States	Sikkim
a.	Revenue Receipts	13.70	12.81	10.4	13.10
b.	Tax Revenue	16.00	16.00	49.3	5.40
c.	Non Tax Revenue	8.30	5.60	8	4.80
d.	Total Expenditure	13.70	11.50	10.6	26.10
e.	Capital Expenditure	7.80	2.10	19.6	109.20
f.	Revenue Expenditure on Education	16.60	13.20	15.8	9.70
g.	Revenue Expenditure on Health	18.00	12.40	20.5	13.90
h.	Salary and Wages	14.70	14.90	20.6	3.90
i.	Pension	18.80	28.80	28.1	13.10

<sup>1</sup> Census Info India 2011 Final population totals

<sup>2</sup> Economic Survey 2016-17 (August), Vol. II Page A 154

<sup>3</sup> Economic Survey 2016-17 (August), Vol. II Page A 149

<sup>4</sup> [http://planningcommission.nic/data/data table/data\\_2312/DatabookDec2014%20106.pdf](http://planningcommission.nic/data/data table/data_2312/DatabookDec2014%20106.pdf)

**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
<b>Volume-I</b>	
1	Statement of 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
<b>Volume-II Part-I</b>	
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 of the Government
20	Detailed Statement of Guarantees given by the Government
21	Detailed Statement on Contingency Fund and other Public Account transaction
22	Detailed Statement on Investment from Earmarked Balances
<b>Volume-II Part-II Appendices</b>	
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 imprest placed at the disposal of the Governor to enable him to make advances to meet urgent unforeseen expenditure, pending authorisation by the Legislature. Approval of the Legislature for such expenditure and for withdrawal of an equivalent amount from the Consolidated Fund is subsequently obtained, whereupon the advances from the Contingency Fund are recouped to the fund.

**Part III: Public Account:** Receipts and disbursements in respect of certain transactions 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
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	$\text{Interest received} / [(\text{opening balance} + \text{closing balance of loans and advances}) / 2] \times 100$ .
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 $n^{\text{th}}$ 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.
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>per cent</i> .

Terms	Basis of calculation
Core Public and Merit goods	<p>Core public goods are those 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	<p>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.</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 indicates the extent to which the debt receipts are used in debt redemption and gives the net availability of borrowed funds.</p>

## Appendix 1.2

### Time series data on the State Government Finances

(Reference: Paragraph 1.1 and 1.10.2)

(₹ in crore)

	2013-14	2014-15	2015-16	2016-17	2017-18
<b>Part A. Receipts</b>					
<b>1. Revenue Receipts</b>	<b>3,893.54</b> (99.98)	<b>4,087.64</b> (99.98)	<b>3,784.29</b> (99.96)	<b>4,610.30</b> (99.97)	<b>5,212.79</b> (99.98)
<b>(i) Tax Revenue</b>	<b>524.92</b> (13.48)	<b>527.54</b> (12.91)	<b>566.82</b> (14.98)	<b>652.56</b> (14.15)	<b>688.33</b> (13.20)
<b><u>Taxes on Sales, Trade, etc.</u></b>	<b>286.33</b> (54.55)	<b>282.10</b> (53.47)	<b>325.72</b> (57.46)	<b>364.82</b> (55.91)	<b>249.66</b> (31.57)
<b>State Goods &amp; Service Tax (SGST)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>171.39</b> (100)
State Excise	120.64 (22.98)	131.36 (24.90)	142.08 (25.07)	156.24 (23.94)	150.47 (21.86)
Taxes on Vehicles	18.52 (3.53)	19.42 (3.68)	22.36 (3.94)	24.90 (3.82)	29.37 (4.27)
Stamps and Registration fees	6.46 (1.23)	6.77 (1.28)	8.51 (1.50)	12.57 (1.93)	13.57 (1.97)
Land Revenue	3.39 (0.65)	6.15 (1.17)	1.85 (0.33)	6.39 (0.98)	7.44 (1.08)
Other Taxes on Income and Expenditure	8.68 (1.65)	7.93 (1.50)	7.92 (1.40)	7.82 (1.20)	8.04 (1.17)
Other Taxes	80.90 (15.41)	73.81 (13.99)	58.38 (10.30)	79.82 (12.23)	58.40 (8.48)
<b>(ii) Non Tax Revenue</b>	<b>361.59</b> (9.29)	<b>323.77</b> (7.92)	<b>412.99</b> (10.91)	<b>451.64</b> (9.80)	<b>654.38</b> (12.55)
<b>(iii) State's share of Union taxes and duties</b>	<b>762.62</b> (19.59)	<b>809.33</b> (19.80)	<b>1,870.28</b> (49.42)	<b>2,069.19</b> (44.88)	<b>2,634.66</b> (50.54)
<b>(iv) Grants in aid from Government of India</b>	<b>2,244.41</b> (57.64)	<b>2,427.00</b> (59.37)	<b>934.20</b> (24.69)	<b>1,436.91</b> (31.17)	<b>1,235.42</b> (23.70)
<b>2. Miscellaneous Capital Receipts</b>	-	-	-	-	-
<b>3. Recoveries of Loans and Advances</b>	<b>0.92</b> (0.02)	<b>0.88</b> (0.02)	<b>1.38</b> (0.04)	<b>1.37</b> (0.03)	<b>0.91</b> (0.02)
<b>4. Total Revenue and Non debt capital receipts (1+2+3)</b>	<b>3,894.46</b> (92.93)	<b>4,088.52</b> (90.85)	<b>3,785.67</b> (85.25)	<b>4,611.67</b> (85.48)	<b>5,213.70</b> (83.19)
<b>5. Public Debt Receipts</b>	<b>296.32</b> (7.07)	<b>411.79</b> (9.15)	<b>654.88</b> (14.75)	<b>783.34</b> (14.52)	<b>1,053.46</b> (16.81)
Internal Debt (excluding Ways and Means Advances and Overdrafts)	294.01 (99.22)	408.12 (99.11)	652.05 (99.57)	776.61 (99.14)	1,050.93 (99.76)
Net transactions under Ways and Means Advances and Overdrafts	-	-	-	-	-
Loans and Advances from Government of India	2.31 (0.78)	3.67 (0.89)	2.83 (0.43)	6.73 (0.86)	2.53 (0.24)
<b>6. Total Receipts in the Consolidated Fund (4+5)</b>	<b>4,190.78</b> (47.21)	<b>4,500.31</b> (46.92)	<b>4,440.55</b> (38.43)	<b>5,395.01</b> (45.99)	<b>6,267.16</b> (45.76)
<b>7. Contingency Fund Receipts</b>	<b>1.00</b> (0.01)	<b>0.00</b> (0.00)	<b>0.00</b> (0.00)	<b>0.00</b> (0.00)	<b>0.00</b> (0.00)
<b>8. Public Account Receipts(Gross)</b>	<b>4,683.55</b> (52.77)	<b>5,090.42</b> (53.08)	<b>7114.68</b> (61.57)	<b>6,335.06</b> (54.01)	<b>7,429.63</b> (54.24)
<b>8A. Public Account Receipts(Net)(8-19)</b>	<b>81.33</b>	<b>202.98</b>	<b>248.80</b>	<b>89.19</b>	<b>308.77</b>
<b>9. Total Receipts of the State (6+7+8)</b>	<b>8,875.33</b>	<b>9,590.73</b>	<b>11,555.23</b>	<b>11,730.08</b>	<b>13,696.79</b>
<b>9A.Total Receipts of the State (net)(6+7+8A)</b>	<b>4,273.11</b>	<b>4,703.28</b>	<b>4,689.35</b>	<b>5,484.20</b>	<b>6,575.93</b>
<b>Part B. Expenditure/Disbursement</b>					
<b>10. Revenue Expenditure</b>	<b>3,025.06</b> (76.64)	<b>3,356.64</b> (76.92)	<b>3,644.58</b> (84.65)	<b>3,788.08</b> (83.71)	<b>4,151.85</b> (73.15)
Plan	1,053.13 (34.81)	1,136.72 (33.86)	1,270.68 (34.86)	1,250.98 (33.02)	-
Non Plan	1,971.93 (65.19)	2,219.92 (66.14)	2,373.9 (65.14)	2,537.10 (66.98)	-

**Audit Report on State Finances for the year ended 31 March 2018**

	2013-14	2014-15	2015-16	2016-17	2017-18
General Services (including interest payments)	1,035.10 (34.22)	1,214.12 (36.13)	1,243.80 (34.13)	1,420.77 (37.51)	1,528.13 (36.81)
Social Services	1,276.36 (42.19)	1,279.72 (38.13)	1,236.19 (33.92)	1,335.07 (35.24)	1,532.15 (36.90)
Economic Services	678.19 (22.42)	820.96 (24.46)	1,125.79 (30.89)	976.61 (25.78)	1,028.25 (24.77)
Grants-in-aid and contributions	35.41 (1.17)	41.84 (1.25)	38.80 (1.06)	55.63 (1.47)	63.32 (1.53)
<b>11. Capital Expenditure</b>	<b>911.94 (23.10)</b>	<b>980.71 (22.47)</b>	<b>633.98 (14.72)</b>	<b>720.29 (15.92)</b>	<b>1,506.78 (26.55)</b>
Plan	911.94 (100.00)	980.71 (100)	633.98 (100)	720.29 (100)	--
Non Plan	0.00	0.00	0.00	0.00	--
General Services	169.52 (18.59)	109.52 (11.17)	63.97 (10.09)	71.18 (9.88)	149.76 (9.94)
Social Services	266.21 (29.19)	269.81 (27.51)	200.80 (31.67)	243.21 (33.77)	534.53 (35.47)
Economic Services	476.21 (52.22)	601.38 (61.32)	369.21 (58.24)	405.89 (56.35)	822.49 (54.59)
<b>12. Disbursement of Loans and Advances</b>	<b>10.40 (0.26)</b>	<b>26.57 (0.61)</b>	<b>27.03 (0.63)</b>	<b>17.00 (0.38)</b>	<b>16.95 (0.30)</b>
<b>13. Total (10+11+12)</b>	<b>3,947.40 (88.33)</b>	<b>4,363.92 (90.44)</b>	<b>4,305.59 (95.64)</b>	<b>4,525.37 (94.84)</b>	<b>5,675.58 (94.31)</b>
<b>14. Repayments of Public Debt</b>	<b>88.74 (1.99)</b>	<b>87.03 (1.80)</b>	<b>196.13 (4.36)</b>	<b>246.26 ( 5.16)</b>	<b>342.63 (5.69)</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	64.47 (72.65)	77.36 (88.89)	186.16 (94.92)	236.05 (95.85)	332.49 (97.04)
Net transactions under Ways and Means Advances and Overdraft	-	-	-	-	-
Loans and Advances from Government of India	24.27 (27.35)	9.67 (11.11)	9.97(5.08)	10.21 (4.15)	10.14 (2.96)
<b>15. Appropriation to Contingency Fund</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>16. Gross Expenditure on Lotteries</b>	<b>432.90 (9.69)</b>	<b>374.31 (7.76)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>17. Total disbursement out of Consolidated Fund (13+14+15 +16)</b>	<b>4,469.04</b>	<b>4,825.26 (49.68)</b>	<b>4,501.72 (39.60)</b>	<b>4,771.63 (43.31)</b>	<b>6,018.21 (45.81)</b>
18. Contingency Fund disbursements	1.00	(-)1.00 (-0.01)	0	0.31 (0.00)	(-) 0.31 (0.00)
19. Public Account disbursements	4,602.22	4,887.44 (50.33)	6,865.88 (60.40)	6,245.87 (56.69)	7,120.86(54.19)
<b>20. Total disbursement by the State (17+18+19)</b>	<b>9,072.26</b>	<b>9,711.71</b>	<b>11,367.60</b>	<b>11,017.81</b>	<b>13,138.76</b>
<b>Part C: Deficits</b>					
21. Revenue Deficit (-)/Revenue Surplus (+) (1-10)	868.48	731.00	139.71	822.22	1,060.94
22. Fiscal Deficit (-)/Fiscal Surplus (+) (4-13)	(-)52.94	(-)275.40	(-)519.92	86.30	(-) 461.88
23. Primary Deficit (-)/ Primary Surplus (+)(22-24)	156.22	(-)35.85	(-)257.85	410.69	(-) 99.71
<b>Part D: Other data</b>					
24. Interest Payments (included in revenue expenditure)	209.16	239.55	262.07	324.39	362.17
25. Financial Assistance to local bodies etc.	262.36	278.82	317.78	304.90	369.27
26. Ways and Means Advances/Overdraft availed (days)	-	-	-	-	-
27. Interest on Ways and Means Advances/ Overdraft	-	-	-	-	-
<b>28 Gross State Domestic Product (GSDP)</b>	<b>13,861.90</b>	<b>15,406.72</b>	<b>18,033.94</b>	<b>20,020.46</b>	<b>22,247.91</b>



	2013-14	2014-15	2015-16	2016-17	2017-18
<b>29. Outstanding Fiscal liabilities (yearend)</b>	3,633.88	4,161.63	4,869.20	5,495.45	6,515.06
<b>30. Outstanding guarantees (year end) (including interest)</b>	122.09	112.14	89.17	441.49	565.03
<b>31. Maximum amount guaranteed (yearend)</b>	156.70	156.70	156.7	517.90	648.71
<b>32. Number of incomplete projects</b>	266	297	265	413	146
<b>33. Capital blocked in incomplete projects</b>	705.76	1,257.24	1,080.92	717.78	290.34
<b>Part E: Fiscal Health Indicators</b>					
<b>I Resource Mobilisation</b>					
Revenue Receipts/GSDP	0.28	0.27	0.21	0.23	0.23
Own Tax Revenue/GSDP	0.04	0.03	0.03	0.03	0.03
Own Non-Tax Revenue/GSDP	0.03	0.02	0.02	0.02	0.03
State's share in Central taxes and Duties/GSDP	0.06	0.05	0.11	0.10	0.12
<b>II Expenditure Management</b>					
Total Expenditure/GSDP	0.28	0.28	0.24	0.23	0.26
Total Expenditure/Revenue Receipts	1.01	1.07	1.14	0.98	1.09
Revenue Expenditure/Total Expenditure	0.77	0.77	0.85	0.84	0.73
Expenditure on Social Services/Total Expenditure	0.39	0.36	0.33	0.35	0.36
Expenditure on Economic Services/Total Expenditure	0.29	0.33	0.35	0.31	0.33
Capital Expenditure/Total Expenditure	0.23	0.22	0.15	0.16	0.27
Capital Expenditure on Social and Economic Services/Total Expenditure.	0.19	0.20	0.13	0.14	0.24
<b>III Management of Fiscal Imbalances (in per cent)</b>					
Revenue deficit (surplus)/GSDP	6.27	4.74	0.77	4.11	4.77
Fiscal deficit/GSDP	-0.38	-1.79	-2.88	0.43	-2.08
Primary Deficit (surplus) /GSDP	1.13	-0.23	1.43	2.05	(-) 0.45
Revenue Deficit(surplus) /Fiscal Deficit	-1640.50	-265.43	-26.87	952.75	(-) 229.70
<b>IV Management of Fiscal Liabilities</b>					
Fiscal Liabilities/GSDP	0.26	0.27	0.27	0.27	0.29
Fiscal Liabilities/RR	0.93	1.02	1.29	1.19	1.25
<b>V Other Fiscal Health Indicators</b>					
Return on Investment (₹ in crore)	0.55	0.87	12.7	2.01	2.92
Balance from Current Revenue (₹ in crore)	(-)162.54	473.87	562.68	713.01	NA**
Financial Assets/Liabilities	2.41	2.40	2.23	2.24	2.21

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

\* Provisional Estimate

\*\* BCR for the year could not be calculated due to abolition of Plan and Non Plan heads

**Appendix 1.3 (A)**  
**Abstract of Receipts and Disbursements for the year 2017-18**  
*(Reference: Paragraph 1.2)*

(₹ in crore)

Receipts			Disbursements				
2016-17	Section A: Revenue		2017-18	2016-17	2017-18	Total	
<b>4,610.30</b>	<b>I-Revenue Receipts</b>		<b>5,212.79</b>	<b>3,788.08</b>	<b>I-Revenue Expenditure</b>		<b>4,151.85</b>
652.56	Tax revenue	688.33		<b>1,420.77</b>	<b>General Services</b>	<b>1,528.13</b>	
451.64	Non-tax revenue	654.38		<b>1,335.07</b>	<b>Social Services</b>	<b>1,532.15</b>	
2,069.19	State's share of Union Taxes	2,634.66		769.2	Education, Sports, Art and Culture.	843.79	
1,436.91	<b>Grants-in-aid</b>	<b>1,235.42</b>		209.05	Health and Family Welfare	237.67	
64.72	Non-Plan Grants	0.00		168.25	Water Supply, Sanitation, Housing and Urban Development	232.70	
684.64	Grants for State Plan Schemes	6.26		12.47	Information and Broadcasting	15.62	
658.75	Grants for Centrally Sponsored Plan Schemes	39.50		29.11	Welfare of Scheduled Caste, Scheduled tribes and Other Backward Classes	34.92	
22.09	Grants for Special Plan Schemes	0.52		6.38	Labour and Labour Welfare	6.55	
0.31	Grants for Centrally Sponsored Schemes	919.17		101.85	Social Welfare and Nutrition	122.25	
--	Grants for Finance Commission	70.52		38.77	Others	38.66	
6.40	Other Grants	199.45		<b>976.61</b>	<b>Economic Services</b>	<b>1,028.25</b>	
				268.75	Agriculture and Allied Activities	300.13	
				236.48	Rural Development	175.66	
				0.72	Special Areas Programmes	0.30	
				29.8	Irrigation and Flood Control	43.56	
				213.45	Energy	209.92	
				31.53	Industry and Minerals	69.59	
				142.31	Transport	183.75	
				4.65	Science Technology and Environment	4.87	
				48.91	General Economic Services	40.47	
				<b>55.63</b>	Grants in Aid and Contribution	<b>63.32</b>	
-	<b>II-Revenue deficit carried over to</b>	-		<b>822.22</b>	<b>II-Revenue surplus carried over to Section-B</b>		<b>1,060.94</b>
<b>Section- B</b>							
<b>4,610.30</b>			<b>5,212.79</b>	<b>4,610.30</b>			<b>5,212.79</b>
	<b>Section-B</b>						
<b>1724.57</b>	<b>III-Opening Cash balance including Permanent Advances and Cash Balance Investment</b>		<b>2,436.83</b>	<b>720.29</b>	<b>III-Capital Outlay</b>		<b>1,506.78</b>
0	IV-Miscellaneous Capital receipts			71.18	<i>General services</i>	<b>149.76</b>	

Receipts				Disbursements			
2016-17	Section A: Revenue		2017-18	2016-17	2017-18	Total	
				243.21	<b>Social Services</b>	<b>534.53</b>	
				45.9	Education, Sports, Art and Culture	97.58	
				72.89	Health and Family Welfare	224.03	
				114.86	Water Supply, Sanitation, Housing and Urban Development	197.36	
				<b>0.29</b>	Information & Broadcasting	0	
				6.64	Welfare of Scheduled Caste, Scheduled tribes and Other Backward Classes	13.56	
				2.62	Social Welfare	2.00	
				0	Others	0	
				405.89	<b>Economic Services</b>	<b>822.49</b>	
				8.48	Agriculture and Allied Activities	13.96	
				9.66	Rural Development	12.67	
				30.35	Special Areas Programmes	25.07	
				0.79	Irrigation and Flood control	1.91	
				57.84	Energy	76.29	
				1.89	Industry and Minerals	2.10	
				256.64	Transport	625.57	
				0.06	Science and Environment	0	
				40.18	General Economic Services	64.92	
<b>1.37</b>	<b>V-Recoveries of Loans and Advances</b>		<b>0.91</b>	<b>17.00</b>	<b>IV- Loans and Advances Disbursements</b>		<b>16.95</b>
	From Power Projects				To Government Servants		
	From Government Servants and				To Others		
	From Others				V -Revenue deficit brought down		
<b>822.22</b>	<b>VI-Revenue surplus brought down</b>		<b>1,060.94</b>				
<b>783.34</b>	<b>VII-Public debt receipts</b>		<b>1,053.46</b>	<b>246.26</b>	<b>VI-Repayment of Public Debt</b>		<b>342.63</b>
	External debt				External debt		
652.05	Internal debt other than ways and means Advances and overdraft			236.05	Internal debt other than Ways and Means Advances and Overdraft	332.49	
	Net transaction under Ways and Means Advances including over draft			0	Net transaction under Ways and Means Advances including overdraft	0	
2.83	Loans and Advances from Central Government			10.21	Repayment of Loans and Advances to Central Government	10.14	
0	VIII-Amount transferred to Contingency Fund			<b>00.31</b>	VII-Expenditure from Contingency Fund	(-) 0.31	<b>(-) 0.31</b>
<b>6,335.06</b>	<b>IX-Public Account Receipts</b>		<b>7,429.63</b>	<b>6,245.87</b>	<b>VIII-Public Account disbursements</b>		<b>7,120.86</b>
304.68	Small Savings and Provident fund		309.66	221.39	Small Savings and Provident Funds	229.09	
156.87	Reserve funds		130.16	91.16	Reserve Funds	131.23	

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Receipts				Disbursements			
2016-17	Section A: Revenue		2017-18	2016-17	2017-18	Total	
3,730.99	Suspense and Miscellaneous		4,227.64	3,799.94	Suspense and Miscellaneous	4,202.43	
1,348.44	Remittance		2,247.47	1,419.40	Remittances	2,067.58	
794.08	Deposits and Advances		514.70	713.98	Deposits and Advances	490.53	
				<b>2,436.83</b>	<b>IX- Cash balance at the end</b>		<b>2,994.87</b>
					Cash in Treasuries and Local Remittances		
				112.17	Deposits with Reserve Bank/other Bank	597.16	
				1.38	Departmental Cash Balance including permanent Advances	1.39	
				2,323.28	Cash Balance Investment and Investment from Earmarked Funds.	2,396.32	
<b>9,666.56</b>	<b>TOTAL</b>		<b>11,981.78</b>	<b>9,666.56</b>	<b>TOTAL</b>		<b>11,981.78</b>

**Appendix 1.3 (B) (Continued)**  
**Summarised financial position of the Government of Sikkim as on 31 March 2018**  
*(Reference: Paragraph-1.2 and 1.10.1)*

(₹ in crore)

As on 31.03.2017	Liabilities		As on 31.03.2018
<b>3,395.68</b>	Internal Debt		<b>4,114.12</b>
2,873.94	Market Loans bearing interest	3,621.24	
--	Market Loans not bearing interest	-	
93.55	Loans from Life Insurance Corporation of India	83.34	
428.19	Loans from other Institutions	409.54	
--	Overdrafts from Reserve Bank of India	-	
<b>110.45</b>	Loans and Advances from Central Government		<b>102.85</b>
	Pre 1984-85 Loans		
0.67	Non-Plan Loans	0.55	
107.08	Loans for State Plan Schemes	99.94	
	Loans for Central Plan Schemes and Special Schemes		
1.02	Loans for Centrally Sponsored Plan Schemes	0.90	
1.68	Other Loans	1.46	
<b>1.00</b>	Contingency Fund		<b>1.00</b>
<b>831.15</b>	Small Savings, Provident Funds, etc.		<b>911.72</b>
<b>240.12</b>	Deposits		<b>264.28</b>
<b>507.06</b>	Reserve Funds		<b>505.99</b>
<b>186.04</b>	Suspense and Miscellaneous Balances		<b>211.26</b>
<b>224.95</b>	Remittance Balances		<b>404.84</b>
<b>5,977.48</b>	Surplus on Government Accounts Last year balance	6,799.69	<b>7,860.63</b>
<b>822.22</b>	Add Revenue Surplus	1,060.94	
<b>12,296.15</b>	<b>Total</b>		<b>14,376.69</b>
	<b>Assets</b>		
<b>9,681.52</b>	Gross Capital Outlay on Fixed Assets		<b>11,188.30</b>
97.42	Investments in shares of Companies, Corporations, etc.	102.43	
9,584.10	Other Capital Outlay	11,085.87	
<b>176.46</b>	Loans and Advances -		<b>192.49</b>
	Loans for Power Projects		
	Other Development Loans		
	Loans to Government servants and Miscellaneous loans		
<b>0.31</b>	Contingency Fund (un-recouped)		....
	Reserve Fund Investments		
<b>1.03</b>	Advances		<b>1.03</b>
	Suspense and Miscellaneous Balances		
<b>2,436.83</b>	Cash		<b>2,994.87</b>
	Deposits with other Bank	597.16	
	Cash in Treasuries and Local Remittances		
	Deposits with Reserve Bank		
	Departmental Cash Balance	0.95	
	Permanent Advances	0.44	
	Cash Balance Investments	1,948.39	
	Earmarked funds Investment	447.93	
<b>12,296.15</b>	<b>TOTAL</b>		<b>14,376.69</b>

**Appendix 1.4**  
**Statement showing funds transferred to the State Implementing Agencies under**  
**the programmes/schemes outside the State budget during 2017-18**

(Reference: Paragraph 1.5.2)

(₹ in lakh)

Government of India Scheme	Implementing Agency	2017-18
Aid to Voluntary Organisations Working for the Welfare of Scheduled Tribes	Muyal Liang Trust (MLT)	64.79
-do-	Human Development Foundation of Sikkim, GRBA Road Chongey Tar, Gangtok, East Sikkim (HUMANSIKKIM)	26.03
Capacity Building and Publicity	Sikkim State Cooperative Union	9.90
CIC and RTI	Sikkim Information Commission	3.00
Disha Programme for Women in Science	College of Agricultural Engineering and Post Harvest Technology (CAU) Gangtok	5.25
e-Courts Phase II	Registrar General High Court of Sikkim	1,164.32
Establishment Expenditure AYUSH	State forest Development Agency, Sikkim	318.56
Kala Sanskriti Vikas Yojana	Lamoteng Charitable Trust	7.50
-do-	Himalayan Heritage Research and Development Society	0.52
-do-	Serdup Choiling Trust	20.00
-do-	Bikram Lepcha	3.75
-do-	Mr. Lapchen Lepcha	3.75
Member of Parliament Local Area Development Scheme (MPLAD)	District Collector East District	1,250.00
National Service Scheme	Sikkim State NSS Cell	92.79
Schemes for differently Abled persons	DDRC, Gangtok, Sikkim	3.00
Schemes of North East Council - Special Development Projects	Sikkim Manipal Institute of Technology	4.12
Science and Technology Institutional and Human Capacity Building	Sikkim Manipal Institute of Technology	11.47
Space Technology	Sikkim Manipal Institute of Technology	0.50
	<b>TOTAL</b>	<b>2,989.25</b>

Source: 'Public Financial Management System (PFMS)' portal of the Controller General of Accounts. These are unaudited figures.

**Appendix 1.5**  
**Tax and Non-Tax Revenue collected during 2013-18**  
(Reference: Paragraph 1.6)

(₹ in crore)

Sl. No.	Head of revenue	2013-14		2014-15		2015-16		2016-17		2017-18		Percentage of increase (+) or decrease (-) in 2017-18 over 2016-17	
		BE	Actual	BE	Actual	BE	Actual	BE	Actual	BE	Actual	BE	Actual
<b>Tax Revenue</b>													
1	Sales Tax/Value Added Tax (VAT) including		286.33	259.45	282.1	300	325.72	361	364.82	388.26	249.66	7.55	-31.57
2	Sikkim Goods & Services Tax	-	-	-	-	-	-	-	-	0	171.39		
3	Taxes on Income and expenditure other than Corporation Tax	7.01	8.68	8.01	7.93	8.51	7.92	9	7.82	10	8.04	11.11	2.81
4	State Excise	109	120.64	120.93	131.36	135	142.08	144.45	156.24	155	150.47	7.30	-3.69
5	Stamps and Registration Fees	7.91	6.46	7.7	6.77	7.64	8.51	7.64	12.57	7.82	13.58	2.36	8.04
6	Taxes on Vehicles	16.8	18.52	18.82	19.42	21.07	22.36	24	24.9	28.5	29.37	18.75	17.95
7	Other Taxes and Duties on Commodities and Services	53.4	80.9	75.6	73.81	81.26	58.38	93.07	79.82	72.84	58.4	-21.74	-26.84
8	Land Revenue	6.56	3.39	6.89	6.15	6.89	1.85	6.89	6.39	7.09	7.44	2.90	16.43
	<b>Total</b>	<b>425.68</b>	<b>524.92</b>	<b>497.4</b>	<b>527.54</b>	<b>560.37</b>	<b>566.82</b>	<b>646.05</b>	<b>652.56</b>	<b>669.51</b>	<b>688.33</b>	<b>3.63</b>	<b>5.48</b>
<b>Non-tax Revenue</b>													
1	Power	110.1	98.93	121.1	113.56	125.1	147.68	140.1	170.04	160.1	310.26	14.28	82.46
2	Interest receipts	28.85	67.02	31.05	66.44	31.21	72.52	37.21	78.38	50.41	114.76	35.47	46.41
3	Police	50.29	41.14	55.32	17.6	55.35	61.68	52.42	41.43	52.74	45.39	0.61	9.56
4	Road Transport	36.04	34.1	43	27.63	39.35	41.55	47	48.71	55	52.08	17.02	6.92
5	Forestry and Wild Life	15.35	14.27	15.35	11.45	12.06	12.79	12.06	16.02	13.5	14.21	11.94	-11.30
6	Other Administrative Services	4.29	11.06	10.25	13.59	10.4	7.3	2.38	9.32	4.83	5.3	102.94	-43.13
7	Public Works	4.46	4.68	5.68	3.66	6.83	4.25	4.22	8.65	4.37	15.38	3.55	77.80
8	Plantations	3.5	3.62	5	2.31	5.18	3.86	5.18	5.21	5.18	2.19	0.00	-57.97
9	Water Supply and Sanitation	3.87	3.17	3.91	3.25	3.99	3.8	4.26	4.04	5	4.88	17.37	20.79
10	Tourism	5.6	2.65	2.8	2.64	3.14	3.96	3.8	5.42	4.5	5.14	18.42	-5.17
11	Medical and Public Health	1.27	2.19	2.5	1.97	2.5	2.15	2.5	2.59	2.5	2.11	0.00	-18.53
12	Other Rural Development Programmes	1.5	2.13	1.5	1.65	1.5	0.94	1.5	0.51	1.5	0.91	0.00	78.43
13	Stationery and Printing	1.81	2.05	1.9	1.75	2.03	1.83	1.81	2.16	1.85	3.08	2.21	42.59
14	Crop Husbandry	0.53	1.45	0.91	0.56	0.91	0.7	0.91	0.57	0.91	0.34	0.00	-40.35
15	Education, Sports, Art and Culture	1.69	1.38	1.34	1.22	1.17	1.16	1.12	2.05	1.15	2.32	2.68	13.17
16	State Lotteries	Gross 776.03 Net 40	474.37 41.47	787.23 36	418.64 44.33	- 37.4	- 20.02	- 33.55	- 45	- 50	- 55.03	- 49.03	- 22.29
17	Others	9.35	30.28	10.08	10.16	12.2	26.79	12.24	11.54	12.92	21	5.56	81.98
	<b>Total</b>	<b>1,054.53</b>	<b>794.49</b>	<b>1,098.92</b>	<b>698.08</b>	<b>350.36</b>	<b>412.98</b>	<b>362.26</b>	<b>451.64</b>	<b>426.46</b>	<b>654.38</b>	<b>17.72</b>	<b>44.89</b>
	<b>GRANT TOTAL</b>	<b>1,480.21</b>	<b>1,319.41</b>	<b>1,596.32</b>	<b>1,225.62</b>	<b>910.73</b>	<b>979.80</b>	<b>1,008.31</b>	<b>1,104.20</b>	<b>1,095.97</b>	<b>1,342.71</b>	<b>8.89</b>	<b>21.60</b>

**Appendix 1.6**  
**Statement showing investment at the end of 2017-18**  
(Reference: Paragraph 1.9.2)

(₹ in crore)

Sl.No.	Name of the Companies/corporations	Amount
<b>Statutory Corporations</b>		
1	State Bank of Sikkim	0.53
2	Sikkim Mining Corporation	6.12
3	State Trading Corporation	1.61
<b>Companies</b>		
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.	16.36
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	0.02
14	Denzong Cinema	0.02
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
<b>Banks and Co-operative Societies</b>		
25	State Bank of India	0.00
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
<b>TOTAL</b>		<b>102.43</b>



**Appendix 2.1**  
**Statement of various grants /appropriations where saving were more than ₹ 1 crore**  
**each and more than 20 per cent of the total provisional**  
*(Reference: Paragraph 2.3.3)*

(₹ in crore)

Sl. No.	Grant No.	Name of Grant/Appropriation	Total	Saving	Percentage of Savings to Provision
1	1	Food Security and Agriculture Development – Capital Voted	4.97	3.32	66.80
2	1	Food Security and Agriculture Development – Revenue Voted	94.67	46.66	49.29
3	2	Animal Husbandry, Livestock, Fisheries and Veterinary Services– Capital	8.47	3.12	36.84
4	6	Ecclesiastical Department – Revenue Voted	56.83	18.74	32.98
5	7	Human Resource Development– Capital Voted	84.03	24.47	29.12
6	11	Food, Civil Supplies & Consumer Affairs– Capital Voted	6.62	5.97	90.18
7	12	Forestry & Environment and Wildlife Management– Capital Voted	2.00	1.34	67.00
8	12	Forestry & Environment and Wildlife Management– Revenue Voted	217.37	98.02	45.09
9	15	Horticulture & Cash Crops Department– Revenue Voted	165.3	86.6	52.39
10	15	Horticulture & Cash Crops Department– Capital Voted	2.16	1.09	50.46
11	18	Information Technology– Revenue Voted	19.86	15.1	76.03
12	19	Water Recourses & River Development Department– Capital Voted	4.97	3.06	61.57
13	19	Water Recourses& River Development Department - Revenue Voted	177.43	133.8	75.41
14	20	Judiciary	20.22	4.78	23.64
15	22	Land Revenue and Disaster Management– Revenue Voted	137.9	56.05	40.65
16	29	Development Planning, Economic Reforms and North Eastern Council Affairs– Capital Voted	41.06	15.99	38.94
17	29	Development Planning, Economic Reforms and North Eastern Council Affairs– Revenue Voted	38.6	27.96	72.44
18	30	Police - Capital Voted	11.22	3.55	31.64
19	31	Energy and Power– Capital Voted	148.77	72.97	49.05
20	33	Water Security and Public Health Engineering– Capital Voted	132.86	74.26	55.89
21	35	Rural Management and Development - Revenue Voted	280.43	70.64	25.19
22	38	Social Justice, Empowerment and Welfare– Capital Voted	57.49	32.82	57.09
23	38	Social Justice, Empowerment and Welfare– Revenue Voted	175.13	56.64	32.34
24	39	Sports & Youth Affairs– Capital Voted	14.7	8.5	57.82
25	40	Tourism and Civil Aviation – Capital Voted	122.42	57.63	47.08
26	41	Urban Development & Housing– Capital Voted	126.89	43.07	33.94
27	42	Vigilance - Revenue Voted	9.18	2.39	26.03
28	47	Skill Development and Entrepreneurship Department– Revenue Voted	35.85	11.03	30.77
29	47	Skill Development and Entrepreneurship Department– Capital Voted	37.09	32.19	86.79
		<b>TOTAL</b>	<b>2,234.49</b>	<b>1,011.76</b>	

**Appendix 2.2**  
**Statement showing Rush of Expenditure**

(Reference: Paragraph 2.3.5)

(₹ in crore)

Sl. No.	Grant No.	Number & Name of Grants/ Appropriation	Head of Account	Total Expenditure	Expenditure more than 50 % during March 2018	% of total expenditure incurred during March 2018
1.	1	Food Security and Agriculture	2435	10.06	7.32	72.76
2.		Development	4401	1.65	1.43	86.67
3.	2	Animal Husbandry, Livestock, Fisheries and Veterinary Services	4403	4.13	3.47	84.02
4.	3	Buildings and Housing	4059	85.03	57.68	67.83
5.	7	Human Resource Development	2203	7.94	6.12	77.08
6.			4202	59.55	44.03	73.94
7.	10		2045	21.58	21.58	100
8.		Finance, Revenue and Expenditure	7610	0.45	0.41	91.11
9.			2075	16.93	12.91	76.26
10.	11	Food, Civil Supplies & Consumer Affairs	4408	0.52	0.28	53.85
11.			5475	0.13	0.13	100
12.	12	Forestry & Environment and Wildlife Management	2045	31.09	31.09	100
13.			4406	0.66	0.66	100
14.	13	Health Care, Human Services and Family Welfare	2216	0.47	0.26	55.32
15.	15	Horticulture & Cash Crops Department	4401	1.06	1.06	100
16.	16	Commerce and Industries	4860	2.10	1.53	72.86
17.			2851	59.87	40.54	67.71
18.			2216	3.80	3.80	100
19.	22	Land Revenue and Disaster Management	2506	8.74	7.97	91.91
20.			4215	0.31	0.31	100
21.	28	Personnel, Administrative Reforms, Training and Public Grievances	2052	6.75	3.83	56.74
22.	29	Development Planning, Economic Reforms and North Eastern Council Affairs	4575	25.07	13.66	54.49
23.	30		2059	0.26	0.21	80.77
24.		Police	2216	0.67	0.67	100
25.			4055	6.89	5.36	77.79
26.			4059	0.77	0.69	89.61
27.	31	Energy and Power	2810	1.82	1.82	100
28.		Energy and Power	4801	75.79	51.68	68.19
29.	35	Rural Management and Development	4515	12.67	8.17	64.48
30.	38		2215	1.00	1.00	100
31.		Social Justice, Empowerment and Welfare	2236	9.05	5.17	57.13
32.			4202	3.12	2.70	86.54
33.			4217	1.00	1.00	100
34.			4235	2.00	1.99	99.50
35.			4801	0.49	0.49	100
36.	40	Tourism and Civil Aviation	5452	64.79	33.79	52.15
37.	41	Urban Development & Housing	2216	4.90	2.80	57.14
38.			3475	3.19	2.54	79.62
39.	43	Panchayati Raj Institutions	3604	50.82	28.37	55.82
40.	--	Governor	2406	0.15	0.08	53.33
41.	47	Skill Development and Entrepreneurship	4059	0.90	0.90	100
42.			6202	4.00	4.00	100
<b>TOTAL</b>				<b>592.17</b>	<b>413.50</b>	

**Appendix 2.3**  
**Statement showing cases where supplementary provisions**  
**(₹10 lakh or more in each case) proved unnecessary**  
*(Reference: Paragraph 2.3.6)*

(₹ in crore)

Sl. No.	Grant No.	Name of Grant/Appropriation	Original	Actual Expenditure	savings out of original provision	Supplementary
<b>A – REVENUE (VOTED)</b>						
1	1	Food Security and Agriculture Development	94.21	48.01	46.20	0.46
2	2	Animal Husbandry, Livestock, Fisheries and Veterinary Services	50.78	48.03	2.68	3.98
3	4	Cooperation	15.82	15.39	0.43	0.25
4	7	Human Resource Development	614.21	565.38	48.83	27.85
5	10	Finance, Revenue and Expenditure Department	643.26	573.49	69.77	0.45
6	12	Forestry, Environment Management	215.86	119.34	96.52	1.51
7	14	Home	56.63	50.65	5.98	3.65
8	15	Horticulture & Cash Crops Management	151.00	78.70	72.30	14.29
9	18	Information Technology	19.61	4.75	14.86	0.25
10	19	Water Resources & River Development Department	158.41	43.63	114.78	19.02
11	21	Labour & Employment	3.47	3.44	0.03	0.13
12	22	Land Revenue and Disaster Management	129.02	81.85	47.17	8.88
13	30	Police	310.36	296.53	13.83	5.86
14	31	Energy and Power	230.64	210.94	19.70	2.62
15	33	Water Security & Public Health Engineering	23.71	22.84	0.87	0.84
16	35	RM&DD	238.22	209.79	28.43	42.2
17	38	Social Justice, Empowerment and Welfare	155.89	118.48	37.41	19.23
18	42	Vigilance	9.04	6.79	2.25	0.14
19	43	PRI	409.83	344.82	65.01	0.89
20	47	Skill Development & Entrepreneurship	32.45	24.82	7.63	3.40
		<b>Total – REVENUE</b>	<b>3,562.42</b>	<b>2,867.67</b>	<b>694.68</b>	<b>155.90</b>
<b>B -CAPITAL (VOTED)</b>						
21	1	Food Security and Agriculture Development	4.67	1.65	3.02	0.30
22	11	Food	6.45	0.65	5.80	0.17
23	19	Water Resources & River Development Department	4.41	1.91	2.50	0.56
24	20	Judiciary	16.29	14.76	1.53	0.60
25	29	Development Planning	38.52	25.07	13.45	2.54
26	30	Police	9.52	7.66	1.86	1.70
27	31	Energy and Power	118.75	75.79	42.96	30.02
28	33	Water Security and Public Health Engineering	119.45	58.59	60.86	13.40
29	38	Social Justice, Empowerment and Welfare	53.94	24.67	29.27	3.55
30	39	Sports & Youth Affairs	11.55	6.20	5.35	3.15
31	40	Tourism & Civil Aviation	96.90	64.79	32.11	25.52
32	41	Urban Development & Housing	94.97	83.82	11.15	31.92
		<b>Total – CAPITAL</b>	<b>575.42</b>	<b>365.56</b>	<b>209.86</b>	<b>113.43</b>
		<b>GRAND TOTAL</b>	<b>4,137.84</b>	<b>3,233.23</b>	<b>904.54</b>	<b>269.33</b>

**Appendix 2.4**  
**Statement showing results of review of substantial surrenders made during the year**  
*(Reference: Paragraph 2.3.7)*

*(₹ in lakh)*

Sl. No	Grant No.	Name of Grant	Name of the scheme (Head of Account)	Original Provision	Amount of Surrender	Percentage of Surrender
1	2	Animal Husbandry, Livestock, Fisheries and Veterinary Services	Scheme Funded by National Fisheries Development Board	54.41	54.41	100.00
2	2	Animal Husbandry, Livestock, Fisheries and Veterinary Services	Scheme Funded by Power Developers	67.70	67.70	100.00
<i>Surrender due to non - receipt of fund from Government of India</i>						
Surrender of anticipated provision by ₹28.44 lakh was stated to be due to non-procurement of materials.						
43	10	Finance, Revenue and Expenditure	Motor Conveyance to State Government Employees	10.00	10.00	100.00
<i>Surrendered due to non - receipt of claims for MCA</i>						
4	11	Food, Civil Supplies and Consumer Affairs	Procurement and supply	350.00	350.00	100.00
<i>Surrendered due to delay in obtaining approval and sanction of the Government for construction of food storage godowns</i>						
5	11	Food, Civil Supplies and Consumer Affairs	National food security Mission	245.00	245.00	100.00
<i>Surrendered due to non-receipt of resources from Government of India.</i>						
6	11	Food, Civil Supplies and Consumer Affairs	National Food Security Mission	0.05	0.05	100.00
<i>Entire provision was surrendered due to non-receipt of fund from Government of India</i>						
7	13	Health Care, Human Services and Family Welfare	National Health Mission including NRHM	100.00	100.00	100.00
<i>Reasons for surrender was due to delay in selection of the construction site</i>						
8	13	Health Care, Human Services and Family Welfare	National Mission on Ayush including Mission on Medicinal Plants	300.00	300.00	100.00
<i>The entire provision was surrendered due to late tendering for work</i>						
9	15	Horticulture and Cash Crops Development	National Mission on Sustainable Agriculture	6,000.00	6,000.00	100.00
<i>Surrendered due to non – receipt of fund from Government of India</i>						
10	16	Commerce & Industries	Setting up of Heritage/handicraft museum at Namchi	150.00	150.00	100.00
11	16	Commerce & Industries	Hand-made paper unit at Melli, South Sikkim (NEC)	150.00	150.00	100.00
<i>The above two cases were surrendered due to non-receipt of fund from NEC</i>						
12	16	Commerce & Industries	Modernization and Expansion of Govt. Food Preservation Fact (APEAD EDF under NER) (CSS)	40.00	40.00	100.00
<i>Surrendered due to non - receipt of fund from Government of India</i>						
13	18	Information Technology	National E- Governance Action Plan (NeGAP)	1,448.00	1,448.00	100.00
<i>Surrendered due to non - receipt of fund from Government of India</i>						
14	22	Land Revenue and Disaster Management	Reconstruction of Assets Damaged by 18th September Earthquake (SPA)	0.01	0.01	100.00
15	31	Energy and Power	Schemes under Ministry of New and Renewable Energy ( 100% CSS)	1,475.60	1,475.6	100.00

Sl. No	Grant No.	Name of Grant	Name of the scheme (Head of Account)	Original Provision	Amount of Surrender	Percentage of Surrender
<i>Surrendered due to non-receipt of fund from Government of India</i>						
16	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 66/11 KV (NEC)	36.58	36.58	100.00
17	31	Energy and Power	Construction of 66/11 KV 2X5 MVA sub-station at Perving, East Sikkim Includ. Drawing of 11 KV Transmission lines for Power Evacuation & other Allied Electrical Works in and Around Gangtok in East (NEC)	20.90	20.9	100.00
18	31	Energy and Power	Construction of D/C 132 KV Transmission Lines from LLHP to Nathula with LILO at Bulbuley (NLCPR)	92.72	92.72	100.00
19	31	Energy and Power	Complete Electrification of Lord Buddha Statue Conversion of Overhead LT line and reimbursement of Existing electrical Network at Rabong Bazar in South Sikkim (NLCPR)	7.16	7.16	100.00
20	31	Energy and Power	Drawing of New 66KV Double Circuit Transmission Line from LLHP to Tadong 66/11KV sub-station, East Sikkim (NLCPR)	161.99	161.99	100.00
21	31	Energy and Power	Installation of 1X15MVA Transmission and Extension Bay at 66/11 KV Sub-station at Mamring East Sikkim (NLCPR)	8.89	8.89	100.00
<i>Surrender of entire provision in the above cases was due to non-receipt of fund from Government of India</i>						
22	33	Water Security and Public Health Engineering	Gangtok Water Supply Schemes East	28.72	28.72	100.00
<i>Surrender was attributed to non-receipt of fund from government of India</i>						
23	33	Water Security and Public Health Engineering	Water supply scheme for West District	114.26	114.26	100.00
24	34	Roads & Bridges	Construction of Bridges in West Sikkim	187.20	187.2	100.00
<i>Surrender was attributed to non-receipt of fund from government of India</i>						
25	35	Rural Management and Development	Community Development	100.00	100.00	100.00
<i>Surrender of provision due to non-implementation of scheme</i>						
26	35	Rural Management and Development	Rural Development	170.56	170.56	100.00
<i>Surrender was attributed to non-receipt of fund from Government of India</i>						
27	38	Social Justice, Empowerment and Welfare	Education Support	13.25	13.25	100.00
<i>Surrendered due to non-receipt of fund from Government of India</i>						
28	38	Social Justice, Empowerment and Welfare	Umbrella Scheme for Education of ST Student	3.12	3.12	100.00
<i>Surrendered due to non-receipt of fund from Government of India</i>						

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Sl. No	Grant No.	Name of Grant	Name of the scheme (Head of Account)	Original Provision	Amount of Surrender	Percentage of Surrender
29	38	Social Justice, Empowerment and Welfare	Educational Support	250.00	250.00	100.00
<i>Surrendered due to non - receipt of Central fund</i>						
30	38	Social Justice, Empowerment and Welfare	National Mission of Empowerment of women including Indira Gandhi Matritwa Sahyog	5.00	5.00	100.00
<i>The entire provision was surrendered due to non-receipt of bills</i>						
31	39	Sports and Youth Affairs	Youth Welfare Programme for Students	4.55	4.55	100.00
<i>Surrendered due to non-payment of NSS officers and staff salaries for SYA as 100% grant was given by the Government of India to implement NSS schools in the State</i>						
32	40	Tourism and Civil Aviation	Tourist Destination Projects	16.22	16.22	100.00
<i>Surrendered due to non - completion of works</i>						
33	432	Panchayat Raj Institutions	Conduct of Election to Municipal Bodies	6.00	6.00	100.00
<i>Surrender was attributed to no By--Election being conducted during the year</i>						
34	46	Municipal Affairs	Performance grant recommended by the 14th Finance Commission	221.00	221.00	100.00
<i>Surrender was made due to non-receipt of fund from Government of India</i>						
35	47	Skill Development & Entrepreneurship	Construction of Pharmacy Training Centre at ITI, Rangpo	270.00	270.00	100.00
36	47	Skill Development & Entrepreneurship	Construction of Centre of Excellence at Rangpo under Vocational Trg. Improvement project	18.00	18.00	100.00
37	47	Skill Development & Entrepreneurship	Construction of ITI at Chambung West Sikkim	855.00	855.00	100.00
38	47	Skill Development & Entrepreneurship	State Industry Integrated Training cum Production and service centre at Sokeythang	990.00	990.00	100.00
<i>Surrendered above mentioned four cases due to non-receipt of fund from Government of India</i>						
39	38	Social Justice, Empowerment and Welfare	Welfare of handicapped	500	499.43	99.89
<i>Surrendered due to non-completion of work</i>						
40	38	Social Justice, Empowerment and Welfare	Maternity Benefit Programme	270.21	265.55	98.28
<i>Surrender in the above two cases was reported to be due to non-release of fund by Government of India</i>						
41	1	Food Security and Agriculture Development	National Oilseed and Oil Palm Mission	127.27	124.56	97.87
<i>Surrender of amount was due to attributed to non - receipt of fund from Government of India</i>						
42	38	Social Justice, Empowerment and Welfare	Other Women's Programme	12.4	12.1	97.58
<i>Surrender was reported because of non-receipt of claims in time</i>						
43	40	Tourism and Civil Aviation	Infrastructure Development for Destinations and Circuits	194.37	189.37	97.43
<i>Surrendered on account of delay in progress of work in some cases and in other cases non-completion of works</i>						
44	19	Water Resources and River Development	Pradhan Mantri Krishi Sinchai Yojana-Har Khet dopani (central share )	3,800.00	3,700.00	97.37
<i>Surrendered due to non - receipt of fund from Government of India</i>						

Sl. No	Grant No.	Name of Grant	Name of the scheme (Head of Account)	Original Provision	Amount of Surrender	Percentage of Surrender
45	16	Commerce& Industries	National Handloom Development Programme	148.3	143.55	96.80
<i>Surrender was made due to centre share of scheme being received directly by the implementing agency</i>						
46	41	Urban Development and Housing	Jawaharlal Nehru National Urban Renewal Mission	119.74	114.85	95.92
<i>Surrender was attributed to non-receipt of fund from Government of India</i>						
47	14	Home	Strengthening of Judicial System	915.00	847.42	92.61
<i>Surrendered due to non - receipt of proposal from either Hon'ble High Court or Building &amp; Housing Department</i>						
48	19	Water Resources and River Development	Surface water	10,492.00	9,592.46	91.43
<i>Surrendered due to non - receipt of bills in time</i>						
49	7	Human Resource Development	National Education Mission	593.79	538.68	90.72
<i>Surrendered due to non - receipt of fund from Government of India</i>						
50	33	Water Security and Public Health Engineering	Schemes under 10% Lump sum Provision for NE States including Sikkim ( 100& CSS)	966.16	855.86	88.58
51	22	Land Revenue and Disaster Management	Capacity Building for Disaster Response	226.00	200.00	88.50
<i>Surrendered due to non - receipt of fund from Government of India</i>						
52	01	Food Security and Agriculture Development	National Food Security Mission (NFSM)	1,157.29	1,010.04	87.28
<i>Surrender was attributed to non-receipt of fund from Government of India</i>						
53	38	Social Justice, Empowerment and Welfare	Rajeev Gandhi Schemes for Empowerment of Adolescent Girls (RGSEAG)SABLA(CSS)	214.06	186.59	87.17
<i>Surrendered due to non-release of fund by Central</i>						
54	35	Rural Management and Development	Infrastructure Development for Destinations and Circuits	558	486.19	87.13
<i>Surrendered due to delay in completion of NLCPR works and non-receipt of fund from NEC</i>						
55	20	Judiciary	Pensionary charges in respect of High Court Judges	203.4	174.22	85.65
<i>Surrendered due to non - receipt of reimbursement claims from the Central Government in respect of monthly pension/family pension paid to retired judges/family members of deceased judges of Hon'ble High Court of Sikkim</i>						
56	38	Social Justice, Empowerment and Welfare	Destitute Homes	22.82	19.47	85.32
<i>Surrender of provision due to expenditure partly met up from ICPS fund</i>						
57	12	Forestry and Environment Management	Conservation of Natural Resources and Eco - systems	253.6	215.95	85.15
<i>Reasons for surrender was non receipt of fund from GOI</i>						
58	35	Rural Management and Development	Pradhan Mantri Yojana (PMAY)	850.00	716.51	84.30
<i>Surrender was due to non-receipt of fund from MoRD, Government of India</i>						
59	29	Development Planning, Economic Reforms and North Eastern Council Affairs	Planning & Development Department	3,104.99	2,612.09	84.13
<i>Surrendered mainly due to transfer of officers and staff, non-submission of bills</i>						
60	35	Rural Management and Development	Swachh Bharat Mission (Gramin ) ( SBM)	1,075.00	896.10	83.36
<i>Surrendered due to non-receipt of fund from MDWS, Government of India as per allocation and only State share was released</i>						



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Sl. No	Grant No.	Name of Grant	Name of the scheme (Head of Account)	Original Provision	Amount of Surrender	Percentage of Surrender
61	28	Personnel, Administrative Reforms, Training and Public Grievances	Skill Development Mission	59.60	48.98	82.18
<i>Surrender was due to postponement of induction training</i>						
62	38	Social Justice, Empowerment and Welfare	Welfare of aged, infirm and destitute	500.00	405.88	81.18
63	12	Forestry and Environment Management	Integrated Water shed Management Programme	700.00	560.00	80.00
<i>Surrendered due to non - receipt of fund from Government of India</i>						
64	29	Development Planning, Economic Reforms and North Eastern Council Affairs	Border area Development Programmes	150.22	120.07	79.93
<i>Surrendered due to non-requisition of resource by the implementing departments</i>						
65	38	Social Justice, Empowerment and Welfare	Special Central Assistance for Scheduled Castes Component Plan	150.00	119.07	79.38
<i>Surrendered due to non-completion of scheme in time</i>						
66	28	Personnel, Administrative Reforms, Training and Public Grievances	Department of Personnel, AR and Training	140.00	111.06	79.33
<i>Surrender was made due to non-receipt of training programme outside the State</i>						
67	40	Tourism and Civil Aviation	Other Development Projects	3,632.73	2,853.89	78.56
<i>Surrender was reported because of non-receipt of claims in time</i>						
68	7	Human Resource Development	National Education Mission	612.5	475.71	77.67
<i>Surrender due to non - receipt of fund from Government of India and non-presentation of bills in time</i>						
69	40	Tourism and Civil Aviation	Infrastructure Development for Destinations and Circuits	2,575.53	1,992.86	77.38
<i>Surrender was due to non- completion of works</i>						
70	38	Social Justice, Empowerment and Welfare	Construction	513.88	392.36	76.35
<i>Surrendered due to non-completion of work</i>						
71	41	Urban Development & Housing	Schemes funded by NABARD	542	412.96	76.19
72	47	Skill Development & Entrepreneurships	Skill Development Mission	1,357.56	1,033.56	76.13
<i>Surrendered due to non-receipt of fund from Government of India</i>						
73	39	Sports and Youth Affairs	Stadium, Gymnasium and Playground	1,155.20	834.72	75.26
<i>Surrender was attributed to non-receipt of fund from Government of India</i>						
74	34	Roads & Bridges	Roads for interstate or Economic Importance	780.01	583.62	74.82
<i>Surrendered due to non-receipt of anticipated fund from Government of India</i>						
75	15	Horticulture and Cash Crops Development	Progeny Orchards	11.43	8.00	69.99
<i>Surrender was made due to retirement of officials</i>						
76	15	Horticulture and Cash Crops Development	Floriculture	691.88	482.43	69.73
<i>Surrendered due to non - receipt of fund from Government of India</i>						
77	41	Urban Development and Housing	ADP Project (EAP)	3,000.00	2,080.31	69.34
<i>Surrender was attributed to non-receipt of fund from Government of India</i>						



Sl. No	Grant No.	Name of Grant	Name of the scheme (Head of Account)	Original Provision	Amount of Surrender	Percentage of Surrender
78	7	Human Resource Development	Construction of school building at various locations	1,087.07	749.43	68.94
<i>Surrendered due to non - receipt of fund from Government of India</i>						
79	22	Land Revenue and Disaster Management	National Land Record Management Programme	346.17	237.34	68.56
<i>Surrendered due to non - receipt of fund from Government of India</i>						
80	20	Judiciary	District and Session court, West ( Gyalshing)	207.9	141.99	68.30
<i>Surrendered due to non - appointment of personnel against vacant posts, decrease in training programme of Judicial Officers outside the State, non - procurement of office furniture, library books etc</i>						
81	19	Water Resources and River Development	Drainage	441.08	300.05	68.03
<i>Surrendered due to non - receipt of fund from North East Council (NEC)</i>						
82	38	Social Justice, Empowerment and Welfare	Working Women's Hostel, Deorali	5	3.39	67.80
<i>Surrendered of provision due to incomplete work</i>						
83	12	Forestry and Environment Management	National Afforestation Programme (National Mission for Green India)	200	134	67.00
<i>Surrender was due to delay in selection of the construction site</i>						
84	38	Social Justice, Empowerment and Welfare	Multi Sectoral Development Programme for Minority	750	499.84	66.65
85	38	Social Justice, Empowerment and Welfare	Schemes for Development of OBC and Denotified Tribes (DNT) and Semi nomadic tribes	1,295	846.87	65.40
<i>Surrender in the above four cases due to non - completion of work</i>						
86	22	Land Revenue and Disaster Management	Reconstruction of Asset Damaged by 18 September Earthquake (SPA)	1,470.00	960.31	65.33
87	38	Social Justice, Empowerment and Welfare	Construction	600.00	379.23	63.21
88	31	Energy and Power	Schemes under North Eastern Council (NEC)	2,921.71	1,834.16	62.78
<i>Surrender was attributed to non-receipt of fund from government of India</i>						
89	7	Human Resource Development	National Education Mission	6,975.46	4,347.54	62.33
<i>Surrender of amount in two cases due to non-receipt of fund from Government of India</i>						
90	41	Urban Development & Housing	Scheme under Ministry of Urban Development and HUPA	1,601.00	978.15	61.10
<i>Surrendered due to non - release of fund from Government of India</i>						
91	38	Social Justice, Empowerment and Welfare	National Mission for Empowerment of women including India Gandhi Matritav SY (CSS)	189.14	113.58	60.05
<i>Surrender in the above two cases due to non-release of fund by Government of India</i>						
92	38	Social Justice, Empowerment and Welfare	ICDS Programme ( State Share)	320.02	183.63	57.39
<i>Surrendered due to non-release of fund by Central</i>						
93	22	Land Revenue and Disaster Management	Reconstruction of Assets Damaged by 18th September Earthquake (SPA)	74	43.16	58.32
<i>Surrender was mainly attributed to part payment of works for re-construction of Tashiling Secretariat, retrofitting and renovation of school buildings, ICDS, restoration of power house, roads etc</i>						
94	3	Building and Housing	Building and Housing Department (Suspense)	50.00	28.44	56.88

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Sl. No	Grant No.	Name of Grant	Name of the scheme (Head of Account)	Original Provision	Amount of Surrender	Percentage of Surrender
<i>Surrender was due to non-receipt of Central share</i>						
95	35	Rural Management and Development	Rural Development Department	50.00	28.34	56.68
<i>Surrendered due to delay in completion of NLCPR works and non-receipt of fund from NEC</i>						
96	33	Water Security and Public Health Engineering	Water Supply Scheme for South District	2,814.47	1,582.7	56.23
<i>Surrender due to non-procurement of materials</i>						
97	33	Water Security and Public Health Engineering	P.H.E Department	171.49	91.43	53.32
<i>Surrender an above two cases due to non-receipt of bills</i>						
98	--	Governor	Emoluments and allowances of the Governor/Administrator of Union Territories	13.2	6.88	52.12
<i>Surrender of provision due to reduction of pension component of Hon'ble Governor</i>						
99	31	Energy and Power	Schemes under Non-Lapsable Pool of Central Resources (NLCPR)	6,171.06	3,153.29	51.10
<i>Surrender was attributed to non-receipt of fund from government of India</i>						
<b>TOTAL</b>				<b>84,102.60</b>	<b>66,532.11</b>	

**Appendix 2.5**  
**Statement showing details of savings of ₹ 1 crore and above not surrendered**  
*(Reference: Paragraph 2.3.8)*

(₹ in crore)

Sl. No.	Grant No.	Name of Grant/Appropriation	Capital/Revenue	Saving	Surrender	Saving which remained to be surrendered
<b>Revenue</b>						
1	1	Food Security and Agriculture Development	Revenue	46.66	43.64	3.02
2	2	Animal Husbandry, Livestock, Fisheries and Veterinary Services	Revenue	6.73	4.13	2.60
3	6	Ecclesiastical	Revenue	18.74	16.03	2.71
4	7	Human Resource Development	Revenue	76.68	75.53	1.15
5	12	Forestry, Environment and Wildlife Management	Revenue	98.02	26.83	71.19
6	13	Health Care, Human Services and Family Welfare	Revenue	16.59	15.26	1.33
7	22	Land Revenue and Disaster Management	Revenue	56.05	8.63	47.42
8	31	Energy and Power	Revenue	22.33	20.3	2.03
9	38	Social Justice, Empowerment and Welfare	Revenue	56.64	49.68	6.96
10	41	Urban Development & Housing	Revenue	15.63	14.62	1.01
<b>Capital</b>						
11	2	Animal Husbandry, Livestock, Fisheries and Veterinary Services	Capital	3.12	1.92	1.20
12	7	Human Resource Development	Capital	24.47	18.47	6.00
13	15	Horticulture & Cash Crops Management	Capital	1.09	0.09	1.00
14	30	Police	Capital	3.55	1.14	2.41
15	31	Energy and Power	Capital	72.97	67.91	5.06
16	33	Water Security & Public Health Engineering	Capital	74.26	37.24	37.02
17	34	Roads & Bridges	Capital	57.58	21.36	36.22
18	38	Social Justice, Empowerment and Welfare	Capital	32.82	31.63	1.19
19	40	Tourism and Civil Aviation	Capital	57.63	52.83	4.80
20	41	Urban Development & Housing	Capital	43.07	41.54	1.53
		<b>TOTAL</b>		<b>784.63</b>	<b>548.78</b>	<b>235.85</b>

**Appendix 2.6**

**Statement showing surrender of funds in excess of ₹ 1 crore on 31 March 2018**

(Reference: Paragraph 2.3.8)

(₹ in crore)

Sl. No.	Grant Name and No.	Major Heads	Total Provision	Amount Surrender	Percentage of Total Provision
1	Food Security and Agriculture Development - 1	Crop Husbandry (2401)	58.14	14.97	26
2		Other Agricultural Programmes (2435)	33.41	19.05	57
3		Capital Outlay on Crop Husbandry (4401)	4.97	2.73	55
4	Co-operation -5	Capital Outlay on Education , Sports, Art and Culture (4202)	35.50	5.00	14
5	Human Resource Development -7	General Education (2202)	630.41	71.18	11
6		Capital Outlay on Education , Sports, Art and Culture (4202)	84.03	15.97	19
7	Finance, Revenue and Expenditure -10	Pensions and other Retirement Benefits (2071)	539.50	36.49	6.76
8	Food, Civil Supplies and Consumer Affairs -11	Capital Outlay on Food Storage and Warehousing (4408)	4.02	3.50	87
9		Capital Outlay on other General Economic Services (5475)	2.60	1.95	75
10	Forestry and Environment Management- 12	Capital Outlay on Forestry and Wild Life (4406)	2.00	1.34	67
11		Forestry and Wild Life (2406)	102.30	6.97	7
12	Health Care, Human Services and Family Welfare -13	Family Welfare (2211)	19.59	1.24	6
13		Medical and Public Health (2210)	234.65	8.05	3
14		Capital Outlay on Medical and Public Health (4210)	233.81	4.64	2
15	Home-14	Administration of Justice (2014)	9.15	8.47	93
16	Horticulture and Cash Crops Development-15	Crop Husbandry (2401)	165.30	83.81	51
17	Commerce and Industries-16	Village and Small Industries (2851)	66.02	4.44	7
18	Information Technology-18	Industries (2852)	19.86	14.48	73
19	Water Resources and River Development-19	Capital Outlay on Flood Control Projects (4711)	4.97	3.00	60
20		Minor Irrigation (2702)	158.11	131.25	83
21	Judiciary-20	Pensions and other Retirement Benefits (2071)	2.03	1.74	86
22		Administration of Justice (2014)	35.08	1.23	4
23	Land Revenue and Disaster Management-22	Land Reforms (2506)	11.11	2.37	21
24		Relief on Account of Natural calamities (2245)	85.92	2.00	2
25		Capital Outlay on	60.20	9.6	16

Sl. No.	Grant Name and No.	Major Heads	Total Provision	Amount Surrender	Percentage of Total Provision
		Public Works (4059)			
26	Police-30	Police (2055)	303.02	13.23	4
27		Capital Outlay Police (4055)	9.85	1.05	11
28	Energy and Power-31	Capital Outlay on Power Projects (4801)	148.77	45.74	31
29		Power (2801)	230.42	19.34	8
30	Water Security and Public Health Engineering33	Capital Outlay on Water Supply and Sanitation (4215)	132.86	33.89	26
31	Roads and Bridges-34	Capital Outlay on Roads and Bridges (5054)	350.64	17.18	5
32	Rural Management and Development-35	Rural Employment (2505)	151.75	48.51	32
33		Other Rural Development Programmes (2515)	12.26	4.25	34.66
34		Water Supply and Sanitation (2215)	24.62	8.79	35.71
35		Housing (2216)	34.24	7.17	21
36		Capital Outlay on Water Supply and Samnitiation (4215)	56.30	18.07	32
37		Capital Outlay on Roads and Bridges (5054)	332.23	5.00	2
38	Social Justice, Empowerment and Welfare-38	Welfare of Sceduled Castes, Sceduled Tribes and other Backward Classes (2225)	54.60	13.64	25
39		Social Security and Welfare (2235)	104.85	23.13	22
40		Nutrition (2236)	12.48	3.41	27
41		Capital Outlay on Welfare of SC/ST/OBC (4225)	33.09	18.51	56
42		Capital Outlay on Social Security and Welfare (4235)	14.45	11.06	77
43	Sports and Youth Affairs -39	Capital Outlay on Education, Sports, Art and Culture (4202)	14.70	8.00	54
44	Tourism and Civil Aviation - 40	Capital Outlay on Tourism (5452)	122.42	40.94	33
45	Urban Development and Housing -41	Capital Outlay on Urban Development (4217)	126.89	40.05	32
46		Urban Development (2217)	166.39	11.14	7
47	Vigilance-42	Vigilance (2062)	9.18	2.38	26
48	Panchayat Raj Institutions -43	General Education (2202)	323.58	5.66	2
49	Municipal Affairs-46	Compensation and Asigment to Local Bodies and Panchayat Raj Institutions (3604)	15.22	1.44	9

**Audit Report on State Finances for the year ended 31 March 2018**

<b>Sl. No.</b>	<b>Grant Name and No.</b>	<b>Major Heads</b>	<b>Total Provision</b>	<b>Amount Surrender</b>	<b>Percentage of Total Provision</b>
50	Skill Development	Other Administration Services (2070)	32.27	6.29	19
51	and Entrepreneurship -47	Capital Outlay on Public Works (4059)	33.09	5.13	16
<b>TOTAL</b>			<b>5,452.85</b>	<b>868.47</b>	

**Appendix 2.7**  
**Statement showing pending DC bills for the years upto 2017-18**  
*(Reference: Paragraph 2.4.1)*

Sl No	Grant No.	Department/Particulars	No. of AC bills	Amount (₹ in crore)
1	0	Contingency Fund	3	0.40
2	1	Food Security and Agriculture Development	40	3.95
3	2	Animal Husbandry, Livestock, Fisheries and Veterinary Services	37	3.80
4	3	Buildings	58	0.16
5	4	Co-operation	14	0.23
6	5	Cultural Affairs and Heritage	7	0.11
7	6	Ecclesiastical	8	1.00
8	7	Human Resource Development	84	2.72
9	8	Election	13	0.36
10	9	Excise	9	0.07
11	10	Finance, Revenue and Expenditure	84	0.27
12	11	Food, Civil Supplies & Consumer Affairs	13	1.13
13	12	Forestry & Environment Management	28	0.41
14	13	Health Care, Human Services and Family Welfare	195	6.65
15	14	Home	283	2.99
16	15	Horticulture & Cash Crops Management	134	7.33
17	16	Commerce and Industries	13	0.41
18	17	Information and Public Relation	26	0.17
19	18	Information Technology	26	0.39
20	19	Water Resources and River Development	15	0.03
21	20	Judiciary	82	0.57
22	21	Labour	46	4.77
23	22	Land Revenue and Disaster Management	40	0.08
24	23	Law	6	0.01
25	24	Legislature	64	1.40
26	25	Mines, Minerals and Geology	13	0.18
27	26	Motor Vehicles	5	0.01
28	27	Legal, Legislative and Parliamentary Affairs	12	0.02
29	28	Personnel, Administrative Reforms, Training, Public Grievances	107	5.33
30	29	Development Planning, Economic Reforms and North Eastern Council Affairs	100	4.03
31	30	Police	355	2.68
32	31	Energy and Power	15	0.33
33	32	Printing	3	3.65
34	33	Water Security and Public Health Engineering	53	0.22
35	34	Roads & Bridges	42	0.17
36	35	Rural Management and Development	150	0.34
37	36	Science and Technology	36	0.08
38	37	Sikkim Nationalised Transport	3	0.01
39	38	Social Justice, Empowerment and Welfare	151	7.24
40	39	Sports & Youth Affairs	117	3.33
41	40	Tourism	80	5.12
42	41	Urban Development & Housing	35	0.08
43	42	Vigilance	10	0.02
44	43	Panchayat Raj Institutions	37	1.76
45	--	Governor	55	0.24
46	--	Public Service Commission	17	0.71
47	47	Skill Development and Entrepreneurship Department	9	2.82
		<b>TOTAL</b>	<b>2,733</b>	<b>77.78</b>

**Appendix 3.1**

**Statement showing Annexure on Delay in submission of Utilisation Certificates by Ecclesiastical Affairs Department**  
(Reference: Paragraph 3.1.1.2 )

(Amount in ₹)

Sl. no.	Vr. no.	GIA release date	Amount	UCs submitted	UCs not submitted	Due date for submission of UCs	Actual date of submission of UCs	Delay in months/years As on August 2018
<b>2010-11</b>								
1	4319/H	26-Mar-11	18,000		<b>18,000</b>	25.06.11	not submitted	7 yrs 1 month
<b>2011-12</b>								
2	6574	31-Mar-12	18,000		<b>18,000</b>	31.06.12	not submitted	6 yrs 6 months
<b>2012-13</b>								
3	7139	31-Mar-13	2,06,50,000		2,06,50,000	31.06.13	not submitted	5 yrs 2 months
4	2717	21-Mar-13	18,000		18,000	21.06.13	not submitted	5 yrs 2 months
			<b>2,06,68,000</b>		<b>2,06,68,000</b>			
<b>2013-14</b>								
5	1070	10-May-13	30,000		30,000	09.08.13	not submitted	5 yrs 5 months
6	852	10-Jun-13	1,00,000		1,00,000	9.09.13	not submitted	5 yrs 2 months
7	3289	26-Jun-13	35,00,000		35,00,000	25.06.14	not submitted	5 yrs 2 months
8	3890	29-Jun-13	1,00,000		1,00,000	28.09.13	not submitted	5 yrs 2 months
9	1370	9-Jul-13	3,50,000		3,50,000	08.01.14	not submitted	4 yrs 7 months
10	52	1-Aug-13	1,00,000		1,00,000	01.11.13	not submitted	5 yrs months
11	381	2-Aug-13	50,000		50,000	01.11.13	not submitted	4 yrs 9 months
12	1153	12-Aug-13	3,00,000		3,00,000	11.02.14	not submitted	4 yrs 6 months
13	1706	16-Aug-13	50,000		50,000	15.11.13	not submitted	4 yrs 9 months
14	662	4-Mar-14	38,00,000		38,00,000	03.03.15	not submitted	3 yrs 5 months
15	789	5-Mar-14	68,00,000		68,00,000	04.03.15	not submitted	3 yrs 5 months
16	4760	31-Mar-14	1,92,00,000		1,92,00,000	30.03.14	not submitted	4 yrs 5 months
17	4761	31-Mar-14	1,02,00,000		1,02,00,000	30.03.14	not submitted	4 yrs 5 months
18	150	3-Feb-14	2,00,000		2,00,000	02.08.14	not submitted	4 yrs
19	156	3-Feb-14	47,867		47,867	02.08.14	not submitted	4 yrs 4 months
20	3276	11-Oct-13	6,31,500		6,31,500	10.10.14	not submitted	3 yrs 8 months
21	791	5-Mar-14	15,00,000		15,00,000	04.03.14	not submitted	4 yrs 5 months
22	2962	26-Mar-14	70,000		70,000	25.06.14	not submitted	4 yrs 2 months
23	4269	31-Mar-14	3,000		3,000	30.06.14	not submitted	4 yrs 2 months
24	4270	31-Mar-14	30,000		30,000	30.06.14	not submitted	4 yrs 2 months
25	4956	31-Mar-14	11,065		11,065	30.06.14	not submitted	4 yrs 2 months
26	582	7-Nov-13	6,80,00,000		6,80,00,000	06.11.14	not submitted	3 yrs 8 months
27	590	7-Nov-13	1,17,00,000		1,17,00,000	06.11.14	not submitted	3 yrs 8 months
28	2992	24-Sep-13	90,000		90,000	23.12.13	not submitted	4 yrs 8 months
29	2391	8-Oct-13	2,16,50,000		2,16,50,000	07.10.14	not submitted	3 yrs 10 months
30	3275	11-Oct-13	10,000		10,000	10.01.14	not submitted	3 yrs 7 months
31	4348	28-Oct-13	60,000		60,000	27.01.14	not submitted	3 yrs 7 months
32	4442	29-Oct-13	13,35,000	13,35,000	0			
33	4354	28-Oct-13	2,00,000		2,00,000	27.04.14	not submitted	4 yrs 3 months
34	4446	29-Oct-13	2,13,000		2,13,000	28.04.14	not submitted	4 yrs 3 months
35	5778	31-Mar-14	18,000		18,000	30.03.15	not submitted	3 yrs 5 months
			<b>15,03,49,432</b>	<b>13,35,000</b>	<b>14,90,14,432</b>			



2014-15								
36	1708	15-Sep-14	10,000		10,000	14.12.14	not submitted	3 yrs 8 months
37	1509	14-Aug-14	1,00,000		1,00,000	13.11.14	not submitted	3 yrs 7 months
38	1969	19-Aug-14	50,000		50,000	18.11.14	not submitted	3 yrs 7 months
39	520	4-Nov-14	14,65,000		14,65,000	03.11.15	not submitted	2 yrs 9 months
40	925	8-May-14	2,88,000		2,88,000	07.11.15	not submitted	2 yrs 9 months
41	3079	26-Mar-15	30,000		30,000	25.06.15	not submitted	3 yrs 2 months
42	6102	31-Mar-15	7,000		7,000	30.06.15	not submitted	3 yrs 2 months
43	733	4-Feb-15	1,00,00,000		1,00,00,000	03.02.16	not submitted	2 yrs 6 months
44	1250	7-Feb-15	1,00,000		1,00,000	06.06.15	not submitted	3 yrs 2 months
45	3087	26-Mar-15	18,000		18,000	25.06.15	not submitted	3 yrs 2 months
			<b>1,20,68,000</b>		<b>1,20,68,000</b>			
2015-16								
46	1121	8-Feb-16	30,000		30,000	07.04.16	not submitted	2 yrs 3 months
47	2113	16-Feb-16	1,50,000		1,50,000	15.08.16	not submitted	1 yr 11 months
48	4320	29-Feb-16	50,000		50,000	28.04.16	not submitted	2 yrs 4 months
49	2575	25-Aug-15	50,000		50,000	24.11.15	not submitted	2 yrs 9 months
50	3188	29-Jun-15	1,00,000		1,00,000	28.09.15	not submitted	2 yrs 11 months
51	824	11-Jan-16	13,68,000	13,68,000	0			
52	2271	25-Jan-16	12,000		12,000	24.04.16	not submitted	2 yrs 4 months
53	1000	8-Mar-16	1,00,000		1,00,000	07.06.16	not submitted	2 yrs 2 months
54	1503	10-Mar-16	1,00,000		1,00,000	09.06.16	not submitted	2 yrs 2 months
55	4462	31-Mar-16	1,80,000		1,80,000	30.06.16	not submitted	2 yrs 2 months
56	6495	31-Mar-16	1,990		1,990	30.06.16	not submitted	2 yrs 2 months
57	694	5-Mar-16	18,000		18,000	04.06.16	not submitted	2 yrs 2 months
			<b>21,59,990</b>	<b>13,68,000</b>	<b>7,91,990</b>			
2016-17								
58	19	1-Aug-16	5,00,00,000	5,00,00,000				
59	5782	31-Mar-17	1,00,00,000		1,00,00,000	30.03.18	not submitted	5 months
60	5783	31-Mar-17	14,04,500	14,04,500				
61	3634	30-Jul-16	5,00,00,000	5,00,00,000				
62	1581	10-Jun-16	50,00,000		50,00,000	09.06.17	not submitted	2 months
63	3138	28-Jun-16	5,00,00,000		5,00,00,000	27.06.17	not submitted	2 months
64	3139	28-Jun-16	4,50,00,000		4,50,00,000	27.06.17	not submitted	2 months
65	3121	26-Dec-16	10,00,000		10,00,000	09.12.17	not submitted	8 months
66	270	10-Jan-17	2,80,00,000	2,80,00,000				
67	271	10-Jan-17	2,70,00,000	2,70,00,000				
68	842	7-Feb-17	4,50,00,000		4,50,00,000	06.02.18	not submitted	6 months
			<b>31,24,04,500</b>	<b>15,64,04,500</b>	<b>15,60,00,000</b>			
2017-18								
69	3335	27-Feb-18	10,80,000		10,80,000		not submitted	
70	6530	31-Mar-18	5,73,951		5,73,951		not submitted	
71	6612	31-Mar-18	1,00,00,000		1,00,00,000		not submitted	
72	600	5-Feb-18	38,50,000		38,50,000		not submitted	
73	601	5-Feb-18	2,00,000		2,00,000		not submitted	
74	602	5-Feb-18	5,50,000		5,50,000		not submitted	
75	603	5-Feb-18	5,00,000		5,00,000		not submitted	
76	1334	13-Feb-18	42,50,000		42,50,000		not submitted	
77	2485	22-Feb-18	31,50,000		31,50,000		not submitted	

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78	3103	24-Feb-18	51,50,000		51,50,000		not submitted	
79	62	1-Mar-18	60,50,000		60,50,000		not submitted	
80	64	1-Mar-18	4,00,000		4,00,000		not submitted	
81	565	6-Mar-18	53,00,000		53,00,000		not submitted	
82	1010	8-Mar-18	78,00,000		78,00,000		not submitted	
83	1344	9-Mar-18	43,50,000		43,50,000		not submitted	
84	2145	14-Mar-18	1,00,00,000		1,00,00,000		not submitted	
85	2263	15-Mar-18	79,00,000		79,00,000		not submitted	
86	4680	29-Mar-18	48,50,000		48,50,000		not submitted	
87	5421	30-Mar-18	72,50,000		72,50,000		not submitted	
88	6936	31-Mar-18	3,45,00,000		3,45,00,000		not submitted	
89	6942	31-Mar-18	32,00,000		32,00,000		not submitted	
90	6943	31-Mar-18	6,00,000		6,00,000		not submitted	
91	6945	31-Mar-18	60,50,000		60,50,000		not submitted	
92	7394	31-Mar-18	7,00,000		7,00,000		not submitted	
93	7488	31-Mar-18	6,00,000		6,00,000		not submitted	
94	3325	29-Nov-17	10,00,000		10,00,000		not submitted	
95	1367	13-Jan-18	4,72,50,000		4,72,50,000		not submitted	
96	1958	23-Jan-18	5,00,000		5,00,000		not submitted	
97	1015	10-Jun-17	3,21,50,000		3,21,50,000		not submitted	
98	1016	10-Jun-17	5,07,50,000		5,07,50,000		not submitted	
99	588	7-Sep-17	30,00,000		30,00,000		not submitted	
100	1014	10-Jun-17	60,00,000		60,00,000		not submitted	
101	2002	15-Sep-17	20,00,000		20,00,000		not submitted	
102	6611	31-Mar-18	50,00,000		50,00,000		not submitted	
103	599	5-Feb-18	30,00,000		30,00,000		not submitted	
104	3104	24-Feb-18	14,04,500		14,04,500		not submitted	
105	2564	16-Mar-18	1,00,00,000		1,00,00,000		not submitted	
106	2565	16-Mar-18	30,00,000		30,00,000		not submitted	
107	6944	31-Mar-18	20,00,000		20,00,000		not submitted	
108	7025	31-Mar-18	75,55,500		75,55,500		not submitted	
109	1196	15-Nov-17	50,000		50,000		not submitted	
110	1658	17-Nov-17	10,00,000		10,00,000		not submitted	
111	1659	17-Nov-17	20,00,000		20,00,000		not submitted	
112	2080	24-Jan-18	25,00,000		25,00,000		not submitted	
113	2224	25-Oct-17	20,00,000		20,00,000		not submitted	
114	1188	15-Jan-18	90,000	90,000			not submitted	
115	1186	15-Jan-18	18,000	18,000			not submitted	
116	1185	15-Jan-18	68,000	68,000			not submitted	
117	1184	15-Jan-18	18,000	18,000			not submitted	
118	1187	15-Jan-18	18,000	18,000			not submitted	
		<b>TOTAL</b>	<b>31,12,25,951</b>	<b>2,12,000</b>	<b>31,10,13,951</b>			
		<b>GRAND TOTAL</b>	<b>80,89,23,873</b>	<b>15,93,19,500</b>	<b>64,96,04,373</b>			

**Appendix 3.2**  
**Statement showing names of Autonomous Bodies and Authorities, the accounts of**  
**which had not been received under Section 14 (1)**

*(Reference: Paragraph 3.2)*

Sl No.	Name of the bodies /Authorities	Section under which Audited	Accounts Pending	Number of Accounts Pending
1	Sikkim Institute of Rural Development	14	2016-17 & 2017-18	2
2	Sikkim Illness Fund Association	14	2015-16, 2016-17 & 2017-18	3
3	State Leprosy Officer	14	2014-15, 2015-16, 2016-17, 2017-18	4
4	District Leprosy Officer, East	14	2016-17 & 2017-18	2
5	District Leprosy Officer, South	14	2014-15, 2015-16, 2016-17, 2017-18	4
6	District Leprosy Officer, North	14	2014-15, 2015-16, 2016-17, 2017-18	4
7	District Leprosy Officer, West	14	2014-15, 2015-16, 2016-17, 2017-18	4
8	Member Secretary, State Health Society, (NRHM) Gangtok	14	2016-17, 2017-18	2
9	Vice Chairman, District Health Society ( NRHM), South	14	2016-17, 2017-18	2
10	Vice Chairman, District Health Society (NRHM), North	14	2016-17, 2017-18	2
11	Vice Chairman, District Health Society (NRHM), East	14	2016-17, 2017-18	2
12	Vice Chairman, District Health Society (NRHM), West	14	2016-17 & 2017-18	2
13	Sikkim Renewal Energy Development Programme	14	2016-17 & 2017-18	2
14	Project Director, National Aids Control Society	14	2016-17 & 2017-18	2
15	Project Director, Prevention & Control of Blindness	14	2016-17 & 2017-18	2
16	Director, Sikkim Institute of Tibetology	14	2017-18	1
17	Member Secretary, Council of Science & Technology	14	2013-14, 2014-15, 2015-16, 2016-17, 2017-18	5
18	Project Director Sikkim Rural Development Agency	14	2017-18	1

SI No.	Name of the bodies /Authorities	Section under which Audited	Accounts Pending	Number of Accounts Pending
19	Principal, Institute of Hotel Management	14	2017-18	1
20	Sikkim Urban Development & Housing Department	14	2016-17, 2017-18	2
21	Small Farmers Agro Business Consortium (SFAC)	14	2017-18	1
22	Sikkim State Commission for women	14	0	0
23	RajyaSainik Board	14	2015-16, 2016-17, 2017-18	3
24	Sikkim Livestock Development Board	14	2017-18	1
25	Sikkim State Social Welfare Board	14	2017-18	1
26	Juvenilia Welfare Board	14	2017-18	1
27	State Organic Mission	14	2010-11, 2011-12, 2012-13, 2013-14, 2014-15, 2015-16, 2016-17, 2017-18	8
28	State Commission for Protection of Child Right	14	2016-17, 2017-18	2
29	State Institute of Capacity Building, Karfectar, Jorethang	14	0	0
30	District Project Management Unit (Rural Livelihood Project), Jorethang	14	2017-18	1
31	District Project Management Unit( Rural Livelihood Project), Jorethang	14	2017-18	1
32	Indian Himalayan Centre for Adventure Tourism, Chemchey, South Sikkim	14	2014-15, 2015-16, 2016-17, 2017-18	4
			<b>TOTAL</b>	<b>72</b>

**Appendix 3.3**  
**Statement showing names of Autonomous Bodies and Authorities, the accounts of which has not been received**  
*(Reference: Paragraph 3.3)*

Sl. No.	Name of Bodies/Authorities	Audited under section of DPC Act	Accounts Due	Number of Accounts due
1	Sikkim Housing and Development Board	20 (1)	2013-14 to 2017-18	5
2	Sikkim Milk Union	20 (1)	2017-18	1
3	Sikkim State Co-operative Supply and Marketing Federation	20 (1)	2015-16 to 2017-18	3
4	SSERC	20 (1)	2017-18	1
5	SKVIB	20 (1)	2016-17 & 2017-18	2
6	SBOCWVB	20 (1)	2017-18	1
7	SLSA	20 (1)	2017-18	1
<b>TOTAL</b>				<b>14</b>

**Appendix 3.4**  
**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 (SLSA)	Audit entrusted as per section 18 (2) of the SLSA Act 1987	2016-17	29.09.2017	2016-17	11.12.2016 (2014-15) 16.12.2016 (2015-16) 19.12.2017 (2016-17)	30.01.2018 (2015-16)	1
2	Sikkim State Electricity Regulatory Commission	Audit entrusted as per section 104 (2) of the Electricity Act 2003	2016-17	27.09.2017	2016-17	20.06.2016 (2011-12 to 2014-15) 12.04.2017 (2015-16) 29.01.2018 (2016-17)	10.03.2018 (2015-16)	1