



APPENDICES



Appendix 1.1: Part A

State Profile

(Reference: Page 1)

General Data			
Sl. No.	Particulars		Figures
1	Area		7,096 sq.km
	Population		
2	a.	As per 2001 Census	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 (All India Average = 27.5 per cent)	As on March 2011	13.10 per cent
5	a.	Literacy (2001 Census) (All India Average = 64.8 per cent)	69.68 per cent
	b.	Literacy (2011 Census) (All India Average = 74.0 per cent)	82.20 per cent
6	Infant mortality (per 1,000 live births) (All India Average 40 per 1,000 live births)	As per SRS Bulletin of Registrar General, Ministry of Home Affairs, GOI	22
7	Gross State Domestic Product (GSDP) 2013-14 at current prices	As per Ministry of Statics and programme implementation , GOI	₹ 12,376.69 crore
8	Per capita GSDP CAGR (2002-03 to 2011-12)	Sikkim	21.67 per cent
9	GSDP CAGR (2003-04 to 2013-14)	Sikkim	28.80 per cent
10	Population Growth (2002-2012)	Sikkim	12.43 per cent

Appendix 1.1: Part B

Layout of Finance Accounts

(Reference: Paragraph 1.1; Page 2)

Finance Accounts is prepared in two volumes with volume 1 presenting the summarised financial statements of Government and volume 2 presenting the detailed statements. The layout is detailed below. Further, volume 2 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
1	Summarised Financial position of the State giving cumulative figures of assets and liabilities of the Government as at the end of 2013-14.
2	Summary of Receipts and Disbursements during the year in all the three parts of accounts of Government.
3	Summary of receipts under Consolidated Fund, grants from Government of India and Capital, Public Debt and Other receipts.
4	Summary of expenditure for the current year under various sector of Consolidated Fund of State.
5	Details of capital expenditure major head wise incurred during and to the end of 2013-14.
6	Summary of the debt position of the State including borrowing from internal debt, Government of India, other obligations and servicing of debt.
7	Summary of loans and advances given by the State Government during the year and repayments made, recoveries in arrears, etc.
8	Summarised statement of Grants-in-aid given by Government, both in cash and in kind and also grants released for creation of capital assets.
9	Summary of guarantees given by the government for repayment of loans etc., raised by statutory corporation, local bodies and other institutions.
10	Distribution of expenditure between charged and voted.
11	Detailed account of revenue and capital receipts by minor heads.
12	Detailed account of revenue expenditure by minor heads under non-plan, plan and centrally sponsored scheme separately.
13	Detailed accounts of capital expenditure by minor heads under non-plan, plan and centrally sponsored scheme separately during the year and total expenditure to the end of 2013-14.
14	Details of investments of the State Government in Statutory Corporations, Government companies, other joint stock companies, co-operative banks, societies, etc., up to the end of 2013-14 and also the comparative summary of investment between the share capital and debentures.
15	Detailed account on borrowings and other liabilities showing public debt and other interest bearing obligation during and up to the end of 2013-14, maturity profile, repayment schedule and interest rate profile.
16	Detailed account of Loans and advances given by the Government of Sikkim, the amount of loan repaid during the year, the balance as on 31 March 2014 and also loans advanced during the year for plan purpose and centrally sponsored schemes.
17	Detailed account on sources and application of funds other than on revenue account.
18	Detailed account on contingency fund and public account transactions.
19	Details of earmarked balance of reserve funds.

Appendix 1.1: Part C

Structure of Government Accounts

(Reference: Paragraph 1.1; Page 2)

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

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

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

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

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

Terms	Basis of calculation
Buoyancy of a parameter	
Buoyancy of a parameter (X) with respect to another parameter	Rate of Growth of the parameter (X)/Rate of Growth of the parameter (Y).
Rate of Growth (ROG)	$(\text{Current year Amount}/\text{Previous year Amount} - 1) * 100.$
Average	Trend of growth over a period of 5 years
Share shift/Shift rate of a parameter	Trend of percentage shares, over a period of 5 years, of the parameter in Revenue or Expenditure as the case may be.
Development Expenditure	Social Services+Economic Services
Weighted Interest Rate (Average interest paid by the State)	$\text{Interest payment}/[(\text{amount of previous year's Fiscal Liabilities} + \text{current year's Fiscal Liabilities})/2] * 100$
Interest spread	GSDP growth - Weighted Interest rates.
Quantum spread	$\text{Debt stock} * \text{Interest Spread}/100.$
Interest received <i>as per cent</i> to loans outstanding	$\text{Interest received}/[(\text{opening balance} + \text{closing balance of loans and advances})/2] * 100.$
Revenue deficit	Revenue receipt - revenue expenditure.
Fiscal deficit	Revenue Expenditure + Capital Expenditure+Net Loans and Advances - Revenue Receipts - Miscellaneous Capital Receipts.
Primary deficit	Fiscal deficit - Interest payments.
Balance from current revenue (BCR)	Revenue receipts <i>minus</i> plan grants and non-plan revenue expenditure excluding debits under 2048 - Appropriation for reduction or avoidance of debt.
Compound Annual Growth Rate (CAGR)	The compound annual growth rate is calculated by taking the n^{th} root of the total percentage growth rate, where n is the number of years in the period being considered. $\text{CAGR} = [\text{Ending Value}/\text{Beginning Value}]^{(1/\text{no. of years})} - 1$
GSDP	GSDP is defined as the total income of the State or the market value of goods and services produced using labour and all other factors of production at current prices.

Buoyancy ratio	Buoyancy ratio indicates the elasticity or degree of responsiveness of a fiscal variable with respect to a given change in the base variable. For instance, revenue buoyancy at 0.7 implies that revenue receipts tend to increase by 0.7 percentage points, if the GSDP increases by one <i>percent</i> .
Core Public and Merit goods	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. "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
Debt Sustainability	The Debt sustainability is defined as the ability of the State to maintain a constant debt- GSDP ratio over a period of time and also embodies the concern about the ability to service its debt. Sustainability of debt therefore also refers to sufficiency of liquid assets to meet current or committed obligations and the capacity to keep balance between costs of additional borrowings with returns from such borrowings. It means that rise in fiscal deficit should match with the increase in capacity to service the debt.
Debt Stabilisation	A necessary condition for stability states that if the rate of growth of economy exceeds the interest rate or cost of public borrowings, the debt-GSDP ratio is likely to be stable provided primary balances are either zero or positive or are moderately negative. Given the rate spread (GSDP growth rate - interest rate) and quantum spread (Debt*rate spread), debt sustainability condition states that if quantum spread together with primary deficit is zero, debt-GSDP ratio would be constant or debt would stabilise eventually. On the other hand, if primary deficit together with quantum spread turns out to be negative, debt-GSDP ratio would be rising and in case it is positive, debt-GSDP ratio would eventually be falling.
Non-debt receipts	Adequacy of incremental non-debt receipts of the State to cover the incremental interest liabilities and incremental primary expenditure. The debt sustainability could be significantly facilitated if the incremental non-debt receipts could meet the incremental interest burden and the incremental primary expenditure.
Net availability of borrowed funds	Defined as the ratio of the debt redemption (principal+interest payments) to total debt receipts and indicates the extent to which the debt receipts are used in debt redemption indicating the net availability of borrowed funds.

Appendix 1.2

Time series data on the State Government finances

(Reference: Paragraph 1.1; Page 2)

(₹ in crore)

	2009-10	2010-11	2011-12	2012-13	2013-14
Part A. Receipts					
1. Revenue Receipts	2,345.37	2,151.70	2,872.11	3,288.36	3,893.54
					(99.98)
(i) Tax Revenue	223.65	279.54	293.92	435.48	524.92
	(9.54)	(12.99)	(10.23)	(13.24)	(13.48)
Taxes on Sales, Trade, etc.	121.07	142.74	124.19	227.08	286.33
	(54.13)	(51.1)	(42.25)	(52.14)	(54.55)
State Excise	57.27	70.64	96.26	111.12	120.64
	(25.61)	(25.27)	(32.75)	(25.52)	(22.98)
Taxes on Vehicles	7.88	10.66	16.56	16.38	18.52
	(3.52)	(30.81)	(5.63)	(3.76)	(3.53)
Stamps and Registration fees	4.48	5.70	8.27	5.35	6.46
	(2.00)	(2.04)	(2.81)	(1.23)	(1.23)
Land Revenue	2.71	7.33	4.61	5.66	3.39
	(1.21)	(2.62)	(1.57)	(1.30)	(0.65)
Taxes on Income other than Corporation Tax	2.84	4.94	4.86	6.73	8.68
	(1.26)	(1.77)	(1.65)	(1.55)	(1.65)
Other Taxes	27.40	37.52	39.17	63.16	80.90
	(12.25)	(13.42)	(13.32)	(14.50)	(15.41)
(ii) Non Tax Revenue	447.42	242.15	244.04	302.00	361.59
	(19.08)	(11.25)	(8.50)	(9.16)	(9.29)
(iii) State's share of Union taxes and duties	374.68	524.99	611.65	698.48	762.62
	(15.98)	(24.40)	(21.30)	(21.25)	(19.59)
(iv) Grants in aid from Government of India	1,299.62	1,105.02	1,722.50	1,852.40	2,244.41
	(55.41)	(51.36)	(59.97)	(56.33)	(57.64)
2. Miscellaneous Capital Receipts	-	-	42.25	-	-
3. Recoveries of Loans and Advances	0.30	0.79	0.03	0.90	0.92
					(0.02)
4. Total Revenue and Non debt capital receipts (1+2+3)	2,345.67	2,152.49	2,914.39	3,289.26	3,894.46
	(85.68)	(95.77)	(97.08)	(94.35)	(92.93)
5. Public Debt Receipts	392.11	95.03	87.44	196.81	296.32
	(14.32)	(4.23)	(2.91)	(5.65)	(7.07)
Internal Debt (excluding Ways and Means Advances and Overdrafts)	391.86	94.96	86.89	195.22	294.01
	(99.94)	(99.93)	(99.37)		(99.22)
Net transactions under Ways and Means Advances and Overdrafts	-	-	-	-	-
Loans and Advances from Government of India	0.25	0.07	0.55	1.59	2.31
	(0.06)	(0.07)	(0.63)	(0.05)	(0.78)
6. Total Receipts in the Consolidated Fund (4+5)	2,737.78	2,247.52	3,001.83	3,486.07	4,190.78
7. Contingency Fund Receipts	-	-	0.10	0.00	1.00
8. Public Account Receipts (Gross)	2,967.70	2,915.63	3,808.95	4,059.44	4,683.55
8A. Public Account Receipts (Net)(8-19)	182.80	16.85	320.97	58.52	81.33
9. Total Receipts of the State (6+7+8)	5,705.48	5,163.14	6,810.88	7,545.51	8,875.33
9A. Total Receipts of the State (net)(6+7+8A)	2,920.58	2,264.37	3,322.90	3,544.59	4,273.11
Part B. Expenditure/Disbursement					
10. Revenue Expenditure	1,829.02	2,011.92	2,429.61	2,507.39	3,025.06
					(76.64)
Plan	572.68	675.27	748.38	813.47	1053.13
					(34.81)
Non Plan	1,256.34	1,336.65	1,681.23	1,693.92	1,971.93
					(65.19)
General Services (including interest payments)	657.61	684.94	752.44	880.88	1035.10
	(35.95)	(34.04)	(30.97)	(35.13)	(34.22)

Social Services	691.28	816.43	1,031.69 (42.46)	947.47 (37.79)	1,276.36 (42.19)
Economic Services	480.13	497.61	614.01 (25.27)	656.10 (26.17)	678.19 (22.42)
Grants-in-aid and contributions	187.46	12.94	31.47 (1.30)	22.94 (0.91)	35.41 (1.17)
11. Capital Expenditure	648.53	451.07	615.76	842.35	911.94 (23.10)
Plan	648.53	451.07	615.76	842.35	911.94 (100.00)
Non Plan	-	-	-	-	-
General Services	88.87	56.67	25.29 (4.11)	83.31 (9.89)	169.52 (18.59)
Social Services	220.64	165.85	277.11 (45)	291.22 (34.58)	266.21 (29.19)
Economic Services	339.02	228.55	313.36 (50.89)	467.82 (55.53)	476.21 (52.22)
12. Disbursement of Loans and Advances	36.98	5.75	49.17	5.11	10.40 (0.26)
13. Total (10+11+12)	2,514.53	2,468.74	3,094.54	3,354.85	3,947.40
14. Repayments of Public Debt	86.29	73.23	48.66	71.12	88.74
Internal Debt (excluding Ways and Means Advances and Overdrafts)	67.55	51.31	45.30	61.58	64.47
Net transactions under Ways and Means Advances and Overdraft	-	-	-	-	-
Loans and Advances from Government of India	18.74	21.92	3.36	0.22	24.27
15. Appropriation to Contingency Fund	-	-	-	-	-
16. Gross Expenditure on Lotteries	909.02	895.61	800.53	504.96	432.90
17. Total disbursement out of Consolidated Fund (13+14+15 +16)	3,509.84	3,437.58	3,943.73	3,930.93	4,469.04
18. Contingency Fund disbursements	0	0.10	0	0	1.00
19. Public Account disbursements	2,784.90	2,898.78	3,487.98	4,000.92	4,602.22
20. Total disbursement by the State (17+18+19)	6,294.74	6,339.96	7,431.71	7,931.85	9,072.26
Part C: Deficits					
21. Revenue Deficit (-)/Revenue Surplus (+) (1-10)	516.35	139.78	442.50	780.97	868.48
22. Fiscal Deficit (-)/Fiscal Surplus (+) (4-13)	-168.86	-316.25	-180.15	-65.59	-52.94
23. Primary Deficit (-)/Primary Surplus (+)(22-24)	-14.43	-129.48	10.68	133.33	156.22
Part D: Other data					
24. Interest Payments (included in revenue expenditure)	154.43	186.77	190.83	198.92	209.16
25. Financial Assistance to local bodies etc.	21.06	247.87	252.39	227.89	262.36
26. Ways and Means Advances/Overdraft availed (days)	-	-	-	-	-
27. Interest on Ways and Means Advances/ Overdraft	-	-	-	-	-
28 Gross State Domestic Product (GSDP)	6,132.76	7,411.57	8,906.64	10,472.60	1,2376.69
29. Outstanding Fiscal liabilities (yearend)	2,762.35	2,797.50	3,160.76	3,344.97	3,633.88
30. Outstanding guarantees (yearend) (including interest)	77.58	276.42	164.21	187.72	122.09
31. Maximum amount guaranteed (yearend)	75.00	246.69	163.72	186.42	156.70
32. Number of incomplete projects	142	138	113	416	266.00
33. Capital blocked in incomplete projects	586.67	294.16	348.31	794.93	705.76
Part E: Fiscal Health Indicators					
I Resource Mobilisation					
Revenue Receipts/GSDP	0.38	0.30	0.34	0.33	0.31
Own Tax Revenue/GSDP	0.04	0.04	0.03	0.04	0.04
Own Non-Tax Revenue/GSDP	0.07	0.03	0.03	0.03	0.03
State's share in Central taxes and Duties/GSDP	0.06	0.07	0.07	0.07	0.06
II Expenditure Management					
Total Expenditure/GSDP	0.41	0.35	0.37	0.33	0.32
Total Expenditure/Revenue Receipts	1.07	1.15	1.08	1.02	1.01

Revenue Expenditure/Total Expenditure	0.73	0.81	0.79	0.76	0.77
Expenditure on Social Services/Total Expenditure	0.36	0.40	0.42	0.28	0.39
Expenditure on Economic Services/Total Expenditure	0.33	0.29	0.30	0.09	0.29
Capital Expenditure/Total Expenditure	0.26	0.18	0.20	0.19	0.23
Capital Expenditure on Social and Economic Services/Total Expenditure.	0.22	0.16	0.19	0.23	0.19
III Management of Fiscal Imbalances					
Revenue deficit (surplus)/GSDP	0.08	0.02	0.05	0.08	0.07
Fiscal deficit/GSDP	(-)0.03	(-)0.04	(-)0.02	(-)0.01	0.00
Primary Deficit (surplus)/GSDP	(-)0.002	-0.02	0.001	0.01	0.01
Revenue Deficit/Fiscal Deficit	-3.06	-0.44	-2.46	11.90	-16.40
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	0.45	0.39	0.38	0.34	0.29
Fiscal Liabilities/RR	1.18	1.30	1.10	1.02	0.93
V Other Fiscal Health Indicators					
Return on Investment	0.46	2.37	-	-	0.56
Balance from Current Revenue {Rupees in crore}	169.80	-156.65	-173.89	19.41	-162.54
Financial Assets/Liabilities	2.11	2.11	2.13	1.89	2.41

* Provisional Estimate.

** Quick Estimate.

Appendix 1.3

Abstract of Receipts and Disbursements for the year 2013-14

(Reference: Paragraph 1.2; Page 2)

(₹ in crore)

Receipts				Disbursements					
2012-13			2013-14	2012-13		Non-Plan	Plan	Total	2013-14
	Section A: Revenue								
3288.36	I-Revenue Receipts		3,893.54	2,507.39	I-Revenue Expenditure	1,971.93	1,053.13	3,025.06	3,025.06
435.48	Tax revenue	524.92		1,385.83	General Services	960.02	75.08	1,035.10	
302.00	Non-tax revenue	361.59		947.47	Social Services	651.39	624.97	1,276.36	
698.48	State's share of Union Taxes	762.62		528.33	Education, Sports, Art and Culture.	399.59	246.45	646.04	
265.37	Non-Plan Grants	148.26		142.37	Health and Family Welfare	87.21	74.17	161.38	
1,345.21	Grants for State Plan Schemes	1,803.20		145.81	Water Supply, Sanitation, Housing and Urban Development	24.18	206.33	232.51	
190.69	Grants for Central and Centrally Sponsored Plan Schemes	233.37		11.48	Information and Broadcasting	3.56	10.33	13.89	
51.13	Grants for Special Plan Schemes (North Eastern Council)	59.58		19.98	Welfare of Scheduled Caste, Scheduled tribes and Other Backward Classes	4.49	21.5	25.99	
				4.20	Labour and Labour Welfare	2.22	3.63	5.85	
				77.47	Social Welfare and Nutrition	111.50	44.55	156.05	
				17.82	Others	18.64	16.01	34.65	
				656.10	Economic Services	325.13	353.06	678.19	
				213.11	Agriculture and Allied Activities	123.26	112.35	235.61	
				109.28	Rural Development	2.13	91.06	93.19	
				1.09	Special Areas Programmes	0	0.99	0.99	
				55.18	Irrigation and Flood Control	2.29	37.49	39.78	
				107.30	Energy	80.74	39.7	120.44	
				25.29	Industry and Minerals	9.96	19.95	29.91	
				107.24	Transport	97.77	29.97	127.74	
				1.61	Science Technology and Environment	0	2.24	2.24	
				36.01	General Economic Services	8.98	19.31	28.29	
					Grants in Aid and Contribution	35.41	-	35.41	
	II-Revenue deficit carried over to Section-B			780.97	II-Revenue surplus carried over to Section-B				868.48
3,288.36			3,893.54	3,288.36				0	3,893.54
	Section-B								
1,048.63	III-Opening Cash balance including Permanent Advances and Cash Balance Investment		1,048.63	648.35	III-Capital Outlay	0	911.94	911.94	911.94
0.00	IV-Miscellaneous Capital receipts			83.31	General services	-	169.52	169.52	
				291.22	Social Services	-	266.21	266.21	
					Education, Sports, Art and Culture	-	49.80	49.80	

					Health and Family Welfare	-	93.47	93.47	
					Water Supply, Sanitation, Housing and Urban Development	-	111.14	111.14	
					Information & Broadcasting		0.25	0.25	
					Welfare of Scheduled Caste, Scheduled tribes and Other Backward Classes	-	1.86	1.86	
					Social Welfare	-	9.69	9.69	
					Others	-	0	0	
				467.83	<i>Economic Services</i>		476.21	476.21	
					Agriculture and Allied Activities	-	12.41	12.41	
					Rural Development	-	19.29	19.29	
					Special Areas Programmes		11.7	11.7	
					Irrigation and Flood control		3.79	3.79	
					Energy		66.25	66.25	
					Industry and Minerals		4.11	4.11	
					Transport		295.33	295.33	
					Science and Environment		0.25	0.25	
					General Economic Services		63.08	63.08	
0.90	V-Recoveries of Loans and Advances		0.92	5.11	IV- Loans and Advances Disbursements				10.40
	From Power Projects				To Government Servants			0.40	
	From Government Servants and			5.11	To Others			10	
0.90	From Others				V -Revenue deficit brought down				
1,048.63	VI-Revenue surplus brought down		868.48						
196.81	VII-Public debt receipts		296.32	71.12	VI-Repayment of Public Debt				88.74
	External debt				External debt			0	
195.22	Internal debt other than ways and means Advances and overdraft			61.58	Internal debt other than Ways and Means Advances and Overdraft			64.47	
	Net transaction under Ways and Means Advances including over draft				Net transaction under Ways and Means Advances including overdraft			0	
1.59	Loans and Advances from Central Government			0.13	Repayment of Loans and Advances to Central Government			24.27	
0.00	VIII-Amount transferred to Contingency Fund				VII-Expenditure from Contingency Fund			1	1
4,059.44	IX-Public Account Receipts		4,683.55	4,000.92	VIII-Public Account disbursements				4,602.22
219.92	Small Savings and Provident fund	242.54		174.57	Small Savings and Provident Funds			181.05	
123.75	Reserve funds	189.15		131.97	Reserve Funds			122.01	
2,382.07	Suspense and Miscellaneous	2,616.08		2,340.05	Suspense and Miscellaneous			2,674.39	
1,240.11	Remittance	1,546.88		1,300.21	Remittances			1,539.3	
93.59	Deposits and Advances	88.90		54.12	Deposits and Advances			85.47	

Audit Report on State Finances for the year ended 31 March 2014

				1,048.63	IX- Cash balance at the end				1,283.60
				51.40	Cash in Treasuries and Local Remittances			259.51	
				13.96	Deposits with Reserve Bank/other Bank			11.09	
				0.47	Departmental Cash Balance including permanent Advances			0.97	
				982.80	Cash Balance Investment and Investment from Earmarked Funds.			1,012.03	
5,774.13	Total		6,897.9	5,774.13	Total				6,897.90

Appendix 1.3 (Continued)

Summarised financial position of the Government of Sikkim as on 31 March 2014

(Reference: Paragraph 1.2; Page 2)

(₹ in crore)

Part B			
As on 31.03.2013	Liabilities		As on 31.03.2014
1,828.92	Internal Debt -		2,058.47
1,332.71	Market Loans bearing interest	1,531.14	
-	Market Loans not bearing interest	-	
97.88	Loans from Life Insurance Corporation of India	100.26	
398.33	Loans from other Institutions	427.07	
-	Overdrafts from Reserve Bank of India		
149.04	Loans and Advances from Central Government -		127.07
-	Pre 1984-85 Loans		
0.38	Non-Plan Loans	0.55	
129.95	Loans for State Plan Schemes	122.78	
-	Loans for Central Plan Schemes & Special Schemes		
16.15	Loans for Centrally Sponsored Plan Schemes	1.4	
2.56	Other Loans	2.34	
1.00	Contingency Fund		1
624.15	Small Savings, Provident Funds, etc.		685.64
142.79	Deposits		146.21
246	Reserve Funds		313.15
4,238.29	Surplus on Government Accounts		5,106.77
3,457.32	Last year balance	4,238.29	
780.97	Add Revenue Surplus	868.48	
196.73	Remittance Balances		204.31
7,426.92	Total		8,642.62
Assets			
6,434.60	Gross Capital Outlay on Fixed Assets -		7,346.54
97.42	Investments in shares of Companies, Corporations, etc.	97.42	
6,337.18	Other Capital Outlay	7,249.12	
100.00	Loans and Advances -		109.48
35.00	Loans for Power Projects	35.00	
64.36	Other Development Loans	73.61	
0.64	Loans to Government servants and Miscellaneous loans	0.87	
-	Contingency Fund (un-recouped)		1
-	Reserve Fund Investments		
1.03	Advances		1.03
-157.34	Suspense and Miscellaneous Balances		-99.03
1,048.63	Cash-		1,283.60
13.96	Deposits with other Bank	11.09	
51.42	Cash in Treasuries and Local Remittances	259.51	
-	Deposits with Reserve Bank	0	
0.05	Departmental Cash Balance	0.55	
0.40	Permanent Advances	0.42	
750.00	Cash Balance Investments	750.00	
232.80	Earmarked funds Investment	262.03	
7,426.92	Total		8,642.62

Appendix 1.4

Statement showing the policy initiatives taken up in the Budget 2013-14

(Reference: Paragraph 1.4.4; Page 8)

Sector	Major Policy Initiatives of the State Budget 2013-14	Action taken
Social	Decision to earmark additional 10 percent of the annual outlay to sponsor educated Sikkimese for coaching in reputed Institutes in IAS and allied services, banking, defence services etc.	During the year no fund was allocated under the scheme. However, the Directorate of Higher Education had ₹ 26 lakh as unspent balance of last year, out of which ₹ 19.35 lakh was spent on coaching of 12 candidates for UPSC examination. No candidate was reported to have cleared UPSC or other allied services till date.
	Proposal to allocate ₹ 3.40 crore for distribution of cymbidium orchids.	A total of 90,000 high quality tissue culture plants of Cymbidium orchids were procured and distributed to 360 beneficiaries of 7 constituencies.
	Proposal to provide laptops free of cost to school children above Class XI, XII and college going students based on their requirement. For this, sum of ₹ 20 crore was earmarked.	The State Government procured 18,500 Lenovo branded laptop in 2 phases for free distribution to the students of class XI and XII of Government Senior Secondary Schools and Government Colleges of Sikkim.
	In order to be able to spur growth in all areas of human development, the case for holistic acquisition of data, research and dissemination is being felt. a sum of ₹ 1 crore was propose to achieve this purpose which will be used to fund the most modern and using cutting edge technology to acquire data from across the State.	The budget provision of ₹ one crore was provided in the budget head, but not utilised.
	Three new Missions namely, Sikkim Human Resource Development Mission 2013, Sikkim Youth Empowerment and Self-reliant Mission 2013 and Sikkim Gram Swaraj Abhiyan would be launched.	During 2013-14, the budget allocation of ₹ 13.50 crore was provided under the Mission and the Scheme was implemented by SIDICO Ltd. The Scheme attracted lots of youth of the State and created for self-employment opportunity themselves. Information regarding other two Missions was not furnished.
Economic	Proposal to hold Sikkim Business Summit with worldwide participation with the best names in the industry. For the proposal a sum of ₹ 25 lakh was earmarked.	Business Summit was convened during May 2013 and was attended by 36 Indian and foreign delegates as investors.
	Proposal for sum of ₹ 20 lakh for installation of appropriate technological tools at the border gate and its vicinity.	Works for installation of CCTV cameras at Nathula is under progress.
	Proposal to allocate a sum of ₹ 40 crore for distribution of GCI Sheets and House Upgradation Grants, Electric Chulla etc. to poor households by holding special meet under the popular banner of Janta Mela.	The Janta Mela named as Gram Swaraj Mela 2014 was held in all four districts of Sikkim. The benefits to the tune of ₹ 44.53 crore were distributed based on the eligibility criteria prescribed in the operational guidelines of the programme.

Source: Budget Speech and information furnished by the State Government departments.

Appendix 1.5

Statement showing the funds transferred to the State Implementing Agencies under the programmes/schemes outside the State budget during 2013-14

(Reference: Paragraph 1.5.2; Page 11)

(₹ in lakh)

Government of India Scheme	Implementing Agency	2013-14
National Bamboo Mission	Horticulture & Cash Crops Development Department.	280.32
Buddhist and Tibetan Studies	Dechhen Choling Gumpa Committee	2.5
Buddhist and Tibetan Studies	Sikkim Namgyal Institute of Tibetology, Deorali	63.35
Buddhist and Tibetan Studies	Ngor Chotshog Centre	2.5
Buddhist and Tibetan Studies	Holistic Medicinal Promotion and Allied Education	1
Buddhist and Tibetan Studies	Khachoeed Pema Woeling trust	10
Assistance to Disabled persons for purchase/fitting	DDRC, Gangtok	0
North Eastern Council	Centre for Research & Training in Informatics	100
North Eastern Council	Sikkim State Forest Development Agency	91
North Eastern Council	Sikkim Tourism Development Corporation Ltd.	4
North Eastern Council	Director of Information and Public Relations, Sikkim	0.14
National River Conservation Plan (NRCP)	Water Security and Public Health Engineering Department	1500
National Aids Control Programme STD Control	Sikkim State AIDS Control Society	528.41
National Mission on Medicinal Plants	Small Farmer's Agribusiness Consortium (SFAC) Sikkim.	137.59
National Medicinal Plants Board	State Forest Development Agency Sikkim	538.38
National Medicinal Plants Board	Sikkim University	4
National Medicinal Plants Board	SMPB, Sikkim	5
Rastriya Madhyamik Siksha Abhiyan (RMSA)	Rastriya Madhyamik Shiksha Abhiyan State Mission Authority	862.64
Sharva Shiksha Abhiyan (SSA)	State Mission Authority (SSA)	4,195.08
Grid Interactive Renewable Power MNRE	Sikkim Power Development Corporation Limited.	245
OFF GRID DRPS	Sikkim Renewable Energy Development Agency	819.75
Renewable Energy for Rural Applications for all Villages.	Sikkim Renewable Energy Development Agency	28.99
DRDA Administration	District Rural Development Agency Sikkim District, East Gangtok	88.87
Mahatma Gandhi National Rural Employment Guarantee Scheme	State Rural Employment Guarantee Agency (SREGA)	10,684.17
Pradhan Mantri Gram Sadak Yojana (PMGSY)	Sikkim Rural Roads Dev. Agency Sikkim District Gangtok.	197
Integrated Watershed Management Programme (IWMP)	District Rural Development Agency Sikkim District East Gangtok.	53.6
Integrated Watershed Management Programme (IWMP)	District Rural Development Agency Sikkim District West Gangtok.	29.53
AAJEEVIKA - Swarn Jayanti Gram Swaraj Yojana SGSY/NRLM	Sikkim Rural Development Agency	145.01
National Food Security Mission	State Agricultural Extension Management & Trg. Institute	211.93
National Mission of Education through ICT	Sikkim State Council of Science and Technology	76.53
State Science and Technology Programme	Sikkim State Council of Science and Technology	57.38
Technology Development Programme	Sikkim State Council of Science and Technology	4
Research and Development Department of Biotechnology	Sikkim University	14.79
MPs Local Area Development Schemes MPLADS	District Collector East District.	1,000
Capacity Building for Service Provider	Institute of Hotel Management, Gangtok	19.74
Capacity Building for Service Provider	Sikkim Tourism Development Corporation Ltd.	15.21
Central Rural Sanitation Programme	State Water and Sanitation Mission Sikkim	825.06
Horticulture Mission for North East and Himalayan States	National Research Centre for Orchids	409.15
National Rural Health Mission/National Health Mission Centrally Sponsored	State Health Society/SBCS, Sikkim	2,552.82
Propagation of RTI Act - Improving Transparency & Accountability in Government	Sikkim Information Commission	3

Marketing and Export Promotion Scheme	Sikkim Handloom & Handicrafts Development Corporation Ltd.	...
Marketing Support and Services & Export Promotion Scheme	Sikkim Handloom & Handicrafts Development Corporation Ltd.	13.29
Rural Housing - IAY	SRDA, Sikkim	877.03
Scheme for Quality Assurance, Codex Standards Research and Development & Other Promotional Activities	Silviculture and Research, Forests, Environment and wildlife Management Department	147.33
Crime and Criminal Tracking Network and System (CCTNS)	Sikkim Computerisation of Police Society (SK_COPS)	0
Electronic Governance	Centre for Research & Training in Informatics	130.08
Environment information Education and Awareness	State Environment Agency	13.13
Environment information Education and Awareness	Sikkim State Council of Science and Technology	30.52
National Mission on Micro Irrigation	State Micro Irrigation Committee, Sikkim	588.57
National Rural Drinking Water Program	SWSM Sikkim, Gangtok	2,656.22
Dairy Development Project	North District Milk Producers Co-operatives Union Ltd.	497.39
Top class Education Scheme for SC.	National Institute of Technology Sikkim	4.28
Adult Education and Skill Development Scheme	Sikkim State Literacy Mission Authority, Gangtok	66.8
Advocacy and Publicity	Centre for Research & Training in Informatics	7.5
Afforestation and Forest Management	State Forest Development Agency, Sikkim	676.55
Alliance and R & D Mission	Sikkim State Council of Science and Technology	49.48
Assistance to Voluntary Organisation for providing Social Defence	Association for Social Health in India	9.95
Baba Saheb Ambedkar Hastshilpa Vikas Yojana	Handloom and Handicraft Development Corporation Ltd.	2.1
Bioinformatics	Sikkim State Council of Science and Technology	11.91
Comprehensive Handloom Development Scheme(CHDS)	Handloom and Handicraft Development Corporation Ltd.	70.52
Crime and Criminal Tracking Network and System(CCTNS)	Computerisation of Police Society (SK-COPS)	206
Design and Technical Upgradation Scheme	Nayuma Women's Cooperative Society	4.1
Design and Technical Upgradation Scheme	Handloom and Handicraft Development Corporation Ltd.	34.91
Grant-in-aid to NGOS for STs Including Coaching and Allied Scheme and Award for Exemplary Service	Muyal Liang Trust (MLT)	28.29
Human Resource Development Handicrafts	Sikkim Handloom & Handicrafts Development Corporation Ltd.	10.89
Human Resource Development Handicrafts	Nayuma Women's Cooperative Society	5.3
Information Publicity and Extension	Sikkim Renewable Energy Development	19.67
Micro Electronics and Nanotech Development Programme(DIT)	Sikkim Manipal Institute of Technology	43
National Programme for Control of Blindness	State Health Society/SBCS Sikkim-NPCB	10
National Programme for Youth and Adolescent Development General	Youth Development Society of Sikkim	1.17
National Project for Cattle and Buffalo Breeding	Sikkim Livestock Development Board	149.4
NER-Textile Promotion Scheme	Sikkim Handloom and Handicraft Development Corporation Ltd.	18.75
Rajiv Gandhi Panchayat Sashaktikaran Abhiyan (RGPSA)	SRDA Sikkim	382.46
Scheme for Infrastructure Development FPI	Sikkim Livestock Processing and Development Corporation Ltd.	69.4
Support to National State Scheduled Tribes Finance and Development	Sikkim Scheduled Castes, Scheduled Tribes and other backward classes Development Corporation Ltd.	250
Support to State Extension Programme for Extension Reforms	State Agricultural Management and Extension Training Institute SAMETI	189.8
Swana Jayanti Shahari Rojgar Yojana (SISRY) National Urban	Department of FRED, Sikkim	26.95
Top Class Education System for ST	National Institute of Technology Sikkim	4.09
	Total	33,114.27

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

Appendix 1.6

Tax and Non-Tax Revenue collected during 2008-14

(Reference: Paragraph 1.6; Page 14)

(₹ in crore)

Sl. No.	Head of Revenue	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	Percentage of increase (+)/ decrease (-) in 2013-14 over 2012-13
	Tax Revenue							
1	Sales tax	101.14	121.07	142.74	124.19	227.08	286.33	26
2	Taxes on income other than corporation tax	16.16	2.84	4.94	4.86	6.73	8.68	29
3	State excise	46.47	57.27	70.64	96.26	111.12	120.64	9
4	Stamps and registration fees	4.35	4.48	5.70	8.27	5.35	6.46	21
5	Taxes on vehicles	6.94	7.88	10.67	16.56	16.38	18.52	13
6	Other taxes and duties on commodities and services	22.18	27.40	37.52	39.17	63.16	80.90	28
7	Land revenue	1.95	2.71	7.33	4.61	5.66	3.39	(-) 40
	Total	199.19	223.65	279.54	293.92	435.48	524.92	21
	Non-Tax Revenue							
1	Interest receipts	25.94	44.18	28.14	29.39	46.00	67.02	46
2	Road transport	17.64	20.29	24.76	30.89	29.01	34.10	18
3	Plantations	2.35	1.80	2.90	2.59	3.98	3.62	-9
4	Dividends & profits	1.31	0.46	2.37	0.08	1.53	0.55	(-) 64
5	Forestry and wild life	11.26	8.79	12.25	12.53	12.28	14.27	16
6	Tourism	2.11	1.62	3.00	1.84	2.13	2.65	24
7	Crop husbandry	0.71	0.40	0.51	0.46	0.71	1.45	104
8	Power	154.74	285.83	87.86	79.70	82.90	98.93	19
9	Printing & stationery	1.50	2.27	1.52	1.92	2.08	2.05	(-) 1
10	Medical and public health	0.96	1.02	0.72	1.27	1.50	2.19	46
11	Village & small industries	0.08	0.09	0.07	0.10	0.06	0.08	33
12	Public works	4.97	2.89	3.48	5.38	4.70	4.68	0
13	Police	11.68	14.52	9.57	12.89	49.23	41.14	-16
14	Animal husbandry	0.30	0.32	0.38	0.48	0.72	0.85	18
15	Industries	0.25	0.18	0.27	0.54	0.85	0.50	(-) 41
16	State Lotteries#	43.95	40.90	42.54	43.62	41.43	41.47	0.10
17	Others	12.32	16.67	17.55	15.52	18.72	35.40	89
18	Contribution and Recoveries towards Pension and Other Retirement Benefits	5.19	4.26	-	4.84	4.72	10.64	125
	Total	292.26	447.42	242.15	244.04	302.00	361.59	20

Net amount.

Appendix 1.7

Statement showing the investment at the end of 2013-14

(Reference: Paragraph 1.9.2; Page 33)

(₹ in crore)

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

Appendix 2.1

Statement showing the pending DC bills for the years up to 2013-14

(Reference: Paragraph 2.2.2; Page 54)

Grant No.	Department	Number of AC bills	Amount (₹ in lakh)
00	NULL	4	64.01
01	Food Security and Agriculture	144	1,048.94
02	Animal Husbandry, Livestock, Fisheries and Veterinary	81	305.38
03	Building and Housing	58	21.59
04	Co-operation	12	1.64
05	Cultural Affairs and Heritage	10	23.42
06	Ecclesiastical	6	24.25
07	Human Resource Development	56	106.35
08	Election	3	1.45
09	Excise	15	4.96
10	Finance, Revenue and Expenditure	168	95.49
11	Food, Civil Supplies and Consumer Affairs	9	6.82
12	Forest, Environment and Wild Life Management	16	3.10
13	Health Care, Human Services and Family Welfare	249	314.56
14	Home	296	267.39
15	Horticulture and Cash Crops Development	123	421.16
16	Commerce and Industries	40	51.51
17	Information and Public Relation	75	114.51
18	Information Technology	49	116.74
19	Irrigation and Flood Control	11	1.67
20	Judiciary	85	66.71
21	Labour	105	668.58
22	Land Revenue and Disaster Management	40	2,356.88
23	Law	14	14.87
24	Legislature	47	76.03
25	Mines, Mineral and Geology	17	24.61
26	Motor Vehicles	23	4.57
27	Parliamentary Affairs	10	1.24
28	Personnel, Administrative Reforms and Training, Public Grievances, Career Options and Employment, Skill Development and Chief Minister's Self Employment Schemes	80	518.17
29	Development Planning, Economic Reforms and North Eastern Council Affairs	87	326.44
30	Police	224	828.98
32	Printing and Stationery	4	1.14
33	Water Security and Public Health Engineering	50	31.96
34	Roads and Bridges	41	15.20
35	Rural Management and Development	183	177.03
36	Science, Technology and Climate change	54	66.02
37	Sikkim Nationalised Transport	3	0.05
38	Social Justice, Empowerment and Welfare	131	352.04
39	Sports and Youth Affairs	118	137.51
40	Tourism and Civil Aviation	99	603.63
41	Urban Development and Housing	30	13.87
42	Vigilance	4	0.42
43	Panchayati Raj Institutions	21	43.81
44	Governor	61	24.70
45	Public Service Commission	21	14.06
	Total	2,977	9,363.48

Appendix 2.2

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

(Reference: Paragraph 2.3.1; Page 57)

(₹ in crore)

Grant No	Name of Grant/Appropriation	Total	Savings	% of Savings to Provision
1	Food Security and Agriculture Development Revenue-Voted	67.37	23.44	35
2	Animal Husbandry, Livestock, Fisheries and Veterinary Services Capital-Voted	6.51	2.74	42
3	Buildings Capital-Voted	30.23	7.03	23
5	Cultural Affairs and Heritage Capital-Voted	19.31	4.24	22
7	Human Resources and Development Capital-Voted	43.94	20.20	46
10	Finance, Revenue and Expenditure Revenue-Voted	1,086.34	327.83	30
11	Food, Civil supplies and Consumer Affairs Capital-Voted	2.80	2.25	80
12	Forestry and Environment Management Revenue-Voted	182.15	69.95	38
12	Forestry and Environment Management Capital-Voted	5.86	3.42	58
16	Commerce and Industries Capital-Voted	4.83	1.22	25
19	Irrigation and Flood Control Revenue-Voted	147.31	106.75	72
22	Land Revenue & Disaster Management Revenue-Voted	392.58	130.03	33
29	Development Planning, Economic Reforms and North Eastern Council Affairs Capital-Voted	19.00	7.30	38
31	Energy and Power Capital-Voted	89.47	24.24	27
33	Water Security and Public Health Engineering Capital-Voted	31.30	13.99	45
34	Roads and Bridges Capital-Voted	243.50	77.87	32
38	Social Justice, Empowerment and Welfare Revenue-Voted	100.81	23.24	23
38	Social Justice, Empowerment and Welfare Capital-Voted	27.73	10.07	36
39	Sports and Youth Affairs Revenue-Voted	8.10	1.97	24
40	Tourism Capital-Voted	171.36	108.37	63
41	Urban Development and Housing Capital-Voted	208.89	148.29	71
	Total		1,114.44	

Appendix 2.3

Statement showing the rush of expenditure

(Reference: Paragraph 2.3.3; Page 58)

(₹ in crore)

Sl. No.	Number & Name of Grants/Appropriation	Head of Account	Expenditure incurred during Jan-March	Expenditure incurred in March	Total expenditure	% of total expenditure incurred during	
						Jan-March 2014	March 2014
1	Food Security and Agriculture Development	4401	1.16	1.12	1.43	81.12	78.32
2	Animal Husbandry, Livestock, Fisheries and Veterinary Services	4403	1.30	1.06	2.40	54.17	-
		4405	1.07	0.98	1.37	78.10	71.53
3	Co-operation	4425	3.00	0.01	3.27	91.74	-
4	Cultural Affairs and Heritage	4202	8.88	8.55	15.07	58.93	56.74
5	Finance, Revenue and Expenditure	2045	27.20	27.20	27.20	100	100
		6004	16.65	15.69	24.27	68.60	64.65
6	Forestry & Environment Management	2045	30.00	30.00	30.00	100	100
		4406	2.00	2.00	2.44	81.97	81.97
7	Commerce and Industries	2407	2.53	2.53	4.64	54.53	54.53
8	Information Technology	2852	3.89	0.43	6.57	59.21	-
9	Labour	2070	23.40	1.11	35.95	65.09	-
10	Development Planning, Economic Reforms and North Eastern Council Affairs	4575	7.65	6.36	11.70	65.38	54.36
11	Energy and Power	4801	44.80	44.51	65.23	68.68	68.24
12	Social Justice, Empowerment and Welfare	2225	13.50	10.60	23.94	56.39	-
		2515	1.05	1.05	1.26	83.33	83.33
		4225	1.41	1.41	1.86	75.81	75.81
13	Sports and Youth Affairs	4202	7.25	4.01	9.69	74.82	-
14	Urban Development & Housing	4217	32.13	24.45	60.60	53.02	-
15	Panchayati Raj Institutions	3604	17.42	3.02	31.92	54.57	-
	Total		246.29	141.40	360.81		

Appendix 2.4

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

(Reference: Paragraph 2.3.6; Page 59)

(₹ in lakh)

Grant No	Name of Grant/Appropriation	Original	Actual expenditure	Savings out of Original provision	Supplementary
A - Revenue (Voted)					
1	Food Security and Agriculture Development	6,669.44	4,393.16	2,276.28	67.54
2	Animal Husbandry, Livestock, Fisheries and Veterinary Services	4,223.00	3,942.07	280.93	15.80
10	Finance, Revenue and Expenditure	1,07,496.84	75,851.73	31,645.11	1,137.62
12	Forestry and Environment Management	17,425.76	11,220.02	6,205.74	789.49
21	Labour	4,351.44	4,179.96	171.48	72.50
22	Land Revenue & Disaster Management	39,069.55	26,254.72	12,814.83	188.47
28	Personnel, Administrative Reforms and Training	913.32	755.26	158.06	10.00
29	Development Planning, Economic Reforms and North Eastern Council Affairs	1,390.47	1,347.80	42.67	15.88
38	Social Justice, Empowerment and Welfare	9,504.60	7,757.09	1,747.51	576.35
Total – Revenue		1,91,044.42	1,35,701.81	55,342.61	2,873.65
B – Capital (Voted)					
3	Buildings	2,865.70	2,320.13	545.57	157.57
7	Human Resources and Development	4,245.00	2,373.86	1,871.14	148.56
11	Food, Civil supplies and Consumer Affairs	225.00	54.69	170.31	55.00
34	Roads and Bridges	21,420.55	16,562.85	4,857.70	2,929.02
35	Rural Management and Development	7,745.71	6,492.36	1,253.35	25.00
38	Social Justice, Empowerment and Welfare	2,150.56	1,766.37	384.19	622.68
40	Tourism	16,138.75	6,298.64	9,840.11	997.01
Total - Capital		54,791.27	35,868.90	18,922.37	4,934.84
Grand Total		2,45,795.69	1,71,570.71	74,264.98	7,808.49

Appendix 2.5

Statement of insufficient re-appropriation of funds

(Reference: Paragraph 2.3.7; Page 59)

(₹ in lakh)

Sl. No.	Grant No.	Description	Head of Account	Re-appropriation	Final Excess (+)
1	01	Food Security & Agriculture	2401.104.1	37.35	65.03
2	7	Human Resources and Development	2202.02.1	0.38	38.81
3	7	Human Resources and Development	2202.80.1.60	7.68	449.30
4	8	Election	2015.102.60	14.6	17.99
5	12	Forestry and Environment Management	2406.001.1	47.57	175.00
6	13	Health Care, Human Services and Family Welfare	2210.01.110.62	100	12.39
7	15	Horticulture & Cash Crops Management	2401.104.16	43	21.88
8	24	Legislature	2011.02.103.63	10	46.69
9	30	Police	4055.207.72	47.42	30.94
10	34	Roads & Bridges	3054.04.105.60	6.25	202.62
11	34	Roads & Bridges	3054.80.1.35	1.81	19.55
12	38	Social Justice, Empowerment and Welfare	2235.02.1.39	38.97	115.00
13	41	Urban Development and Housing	2217.05.1.60	1.16	11.40
14	41	Urban Development and Housing	2217.80.1	19.21	30.99
Total					1,237.59

Appendix 2.6

Statement of the excess/unnecessary re-appropriation of funds

(Reference: Paragraph 2.3.7; Page 59)

(₹ in lakh)

Sl. No.	Grant No.	Description	Head of Account	Re-appropriation	Final Savings (-)
1	2	Animal Husbandry, Livestock, Fisheries and Veterinary Services	2403.102.67	10.29	0.46
2	7	Human Resources and Development	2202.01.101.62	24.85	7.63
3	11	Food, Civil Supplies & Consumer Affairs	2408.01.101.60	25.72	0.07
4	12	Forestry and Environment Management	2406.101.67	50	0.01
5	14	Home	2052.90.15	76.29	1.86
6	16	Commerce & Industries	2851.01.60	20	1.19
7	21	Labour	2230.03.101.61	32	59.80
8	22	Land Revenue and Disaster Management	4215.02.106.75	200	0.01
9	30	Police	2055.101.63	48.5	6.45
10	30	Police	2055.104.64	231.46	0.01
11	30	Police	108.66	181.38	0.13
12	30	Police	2055.108.67	18	1.21
13	30	Police	2055.109	964.42	1.07
14	37	Sikkim Nationalized Transport	3055.201.60	217.08	1.85
15	38	Social Justice, Empowerment and Welfare	2225.02.800.65	12	0.44
16	40	Tourism and Civil Aviation	3452.01.101.60	24.78	0.65
17	41	Urban Development & Housing	4217.03.51.63	26.91	0.01
18	43	Panchayati Raj Institutions	2015.101.60	11	1.04
Total					83.89

Appendix 2.7

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

(Reference: Paragraph 2.3.8; Page 60)

Sl. No.	Number of title of Grant	Name of the scheme (Head of Account)	Total Provision (₹ in lakh)	Amount of Surrender (₹ in lakh)	Percentage of Surrender
1	07 Human Resources Development	Grants for Elementary Education (13 th FC Grant) 2202.01.800.86	100.00	100.00	100
Surrendered due to non-receipt of fund from GOI					
2	07 Human Resources Development	Polytechnic under Co-ordinated action for skill development 4202.02.103.72	100.00	100.00	100
Surrendered due to non-receipt of fund from GOI					
3	11 Food, Civil Supplies and Consumer Affairs	Buildings 5475.102.60	50.00	50.00	100
Surrendered due to non-finalization of land					
4	13 Health Care, Human Services and Family Welfare	Construction of Drug Testing Laboratory under AYUSH (100% CSS) 4201.04.107.60	70.00	70.00	100
Surrendered due to non-completion of purchase of machine and equipment in time					
5	19 Irrigation and Flood Control	Integrated Development of Agriculture through Irrigation Facilities 2705.101	200.00	200.00	100
Surrendered due to non-fulfillment of Central norms					
6	22 Land Revenue and Disaster Management	Construction of VLO centre and Land Record Office 4059.80.051.77	54.50	54.50	100
Surrendered due to deferred of expenditure on construction works					
7	34 Roads & Bridges	Construction of Bridges over River Teesta on Dikchu-Sankalang- Mangan Road (North) 5054.04.101.60	5.82	5.82	100
Surrendered due to non-receipt of fund from GOI					
8	34 Roads & Bridges	Construction of Steel Bridge of Sangkhola- Sumin Road (East) 5054.04.101.61	22.66	22.66	100
Surrendered due to non-receipt of fund from GOI					
9	34 Roads & Bridges	Construction of Steel Bridge South Sikkim 5054.04.101.68	182.31	182.31	100
Surrendered due to non-receipt of fund from GOI					
10	34 Roads & Bridges	Construction of Steel Bridge West Sikkim 5054.04.101.70	87.20	87.20	100
Surrendered due to non-receipt of fund from GOI					
11	34 Roads & Bridges	New Schemes under NABARD 5054.04.337.62	2,350.00	2,350.00	100
Surrendered due to non-finalization of Draft Project Report by NABARD					
12	41 Urban Development and Housing	Schemes under NEC 4217.03.051.79	106.71	106.71	100
Surrendered due to non-release of North Eastern Council fund					
13	43 Panchayati Raj Institutions	General Performance Grant recommended by the 13 th Finance Commission 3604.200.94	1,883.59	1,883.59	100
Surrendered due to non-receipt of fund from GOI					
14	12 Forest, Environment and Wild Life Management	Conservation Programmes 3435.03.101	41.35	40.00	97
Surrendered due to non-receipt of fund from GOI					
15	13 Health Care, Human Services and Family Welfare	Establishment of Drug Testing Laboratory under AYUSH (100% CSS) 2201.06.107	20.00	18.27	91
Surrendered due to delayed appointment of employees to run the Drug Testing Lab					
16	02 Animal Husbandry, Livestock, Fisheries and Veterinary Services	Prevention and Control of Animal Diseases 2403.101.62	102.55	92.55	90

Surrendered due to non-receipt of fund from GOI					
17	41 Urban Development and Housing	Other Development Projects 5452.01.101.61	9,872.71	8,592.19	87
Surrendered due to non-completion of work					
18	33 Water Security and Public Health Engineering	Schemes under 10% Lumpsum provision for NE States including Sikkim (100%CSSS) 4215.01.101.71	684.85	588.77	86
Surrendered due to non-receipt of Central Share and non-receipt of claims					
19	19 Irrigation and Flood Control	Original works 2702.01.103.60	13,250.00	10,536.46	80
Surrendered due to non-receipt of central fund and delay in sanction of Centrally Sponsored Scheme					
20	02 Animal Husbandry, Livestock, Fisheries and Veterinary Services	Dairy Projects 2404.102.62	86.11	68.42	79
Surrendered due to non-receipt of fund from GOI					
21	41 Urban Development and Housing	Jawaharlal Nehru National Urban Renewal Mission 4217.03.051.71	15,512.00	12,203.20	79
Surrendered due to non-receipt of fund from GOI					
22	07 Human Resources Development	Buildings 4202.01.201.70	984.01	765.26	78
Surrendered due to non-receipt of fund from GOI					
23	07 Human Resources Development	Central Scheme for upgradation of existing/setting up of new Polytechnic 4202.02.103.71	1,050.00	813.96	78
Surrendered due to slow progress of work					
24	38 Social Justice, Empowerment and Welfare	Other Child Welfare Programme 2235.02.102.62	232.67	180.82	78
Surrendered due to non-receipt of fund from the Ministry					
25	41 Urban Development and Housing	Schemes funded by NABARD 4217.03.051.72	210.00	154.30	73
Surrendered due to non-release of fund (EAP)					
26	22 Land Revenue and Disaster Management	Gratuitous Relief 2245.02.101	500.00	354.00	71
Surrender was due to non-receipt of claims from Line Department					
27	11 Food, Civil Supplies and Consumer Affairs	Buildings 4408.02.101.60	150.00	103.22	69
Surrendered due to non-completion of work					
28	11 Food, Civil Supplies and Consumer Affairs	Buildings 4408.01.101.60	25.00	17.09	68
Surrendered due to delay in finalization of acquisition of land and estimate for construction of food godown					
29	12 Forest, Environment and Wild Life Management	Forest Protection Scheme 2406.01.101.66	8,127.50	5,431.83	67
Surrendered due to restriction of expenditure					
30	41 Urban Development and Housing	Construction of parking place at Namthang 4217.03.051.82	144.06	96.19	67
Surrendered due to non-receipt of NLCP share					
31	30 Police	Modernisation of Police Force (90:10% CSS) 2055.115.85	746.00	489.39	66
Surrendered due to restriction of expenditure					
32	02 Animal Husbandry, Livestock, Fisheries and Veterinary Services	Inland Fisheries 4405.101	370.28	238.00	64
Surrendered due to non-receipt of Central share and non-receipt of claims					
33	41 Urban Development and Housing	ADP Project (EAP) 4217.03.051.75	3,000.00	1,879.67	63
Surrendered due to non-release of North Eastern Council fund					
34	1 Food Security and Agriculture Development	Agriculture Department 2435.60.800.01	3,860.01	2,333.25	60
Surrendered due to non-receipt of fund from GOI					
35	34 Roads & Bridges	Roads and Bridges Department 2059.60.799.35	100.00	51.02	51
Surrendered due to late receipt of bills					
Total			64,281.89	50,260.65	

Appendix 2.8

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

(Reference: Paragraph 2.3.10; Page 61)

(₹ in crore)

Sl. No.	Number and name of Grant/Appropriation	Capital/ Revenue	Saving	Surrender	Saving which remained to be surrendered
1	Finance, Revenue and Expenditure	Revenue	327.83	326.80	1.03
2	Forestry and Environment Management	Revenue	69.95	57.30	12.65
3	Commerce and Industries	capital	1.22	0	1.22
4	Labour	Revenue	2.44	0.15	2.29
5	Land Revenue & Disaster Management	Revenue	130.03	24.53	105.50
6	Energy and Power	Capital	24.24	0.00	24.24
7	Social Justice, Empowerment and Welfare	Revenue	23.24	7.28	15.96
8	Social Justice, Empowerment and Welfare	Capital	10.07	0.27	9.80
9	Sports and Youth Affairs	Revenue	1.97	0.87	1.10
10	Tourism	Capital	108.37	103.19	5.18
11	Panchayat Raj Institutions	Revenue	23.68	21.11	2.57
	Total		723.04	541.50	181.54

Appendix 2.9

Statement showing surrender of funds in excess of ₹ 1 crore on 30 and 31 March 2014

(Reference: Paragraph 2.3.10; Page 61)

(₹ in crore)

Sl. No.	Grant No.	Major Head	Amount of Surrender	Percentage of Total Provision
1	1	2435	23.33	60.44
2	2	2403	2.77	7.82
3	2	4405	2.38	63.13
4	3	4059	6.48	23.14
5	5	4202	3.49	18.07
6	7	2202	3.45	0.95
7	7	4202	25.02	56.94
8	10	2049	9.24	4.47
9	10	2071	22.48	8.00
10	10	2075	303.14	40.64
11	10	6003	2.00	3.03
12	11	2408	1.62	6.08
13	11	4408	1.04	45.22
14	12	2406	56.87	42.18
15	12	4406	2.83	48.29
16	13	4210	4.27	3.97
17	14	2014	1.18	27.06
18	19	2702	105.37	73.58
19	19	2705	2.00	100.00
20	20	2014	1.73	8.22
21	22	2059	11.98	33.75
22	22	2245	11.78	5.34
23	22	4059	28.28	17.49
24	22	4215	2.42	13.64
25	22	5054	5.74	5.74
26	28	2070	1.69	36.27
27	29	4575	7.88	41.47
28	30	2055	18.07	7.53
29	30	2070	1.15	11.41
30	33	2215	1.00	6.91
31	33	4215	13.99	44.70
32	34	5054	85.81	35.24
33	35	4215	3.91	43.20
34	35	4515	7.95	29.19
35	35	5054	12.80	37.19
36	38	2235	6.82	13.22
37	39	4202	2.60	21.45
38	40	5452	2.21	1.29
39	41	2217	2.46	5.83
40	41	4217	148.28	70.98
41	43	2202	1.88	0.72
42	43	3604	19.23	37.60
		Total	978.62	

Appendix 2.10

Statement showing the significant rush of expenditure in Roads and Bridges Department

(Reference: Paragraph 2.5.1.10; Page 65)

(₹ in lakh)

Year	Major Head	Final Grant	Expenditure upto previous month (February)	Expenditure during March	Total expenditure	Percentage of expenditure during last month to total expenditure
2009-10	2059	0.1	0.08	0.44	0.52	85
2009-10	3054	39.98	26.77	12.8	39.57	32
2009-10	5054	75.17	45.64	29.44	75.08	39
2010-11	2059	0.34	0.07	0.27	0.34	79
2010-11	5054	101.88	47	40.98	87.98	47
2011-12	3054	45.95	34.08	11.33	45.41	25
2011-12	5054	245.55	76.19	38.94	115.13	34
2012-13	2059	1.04	0.17	0.87	1.04	84
2013-14	5054	157.68	118.26	47.36	165.62	29

Appendix 3.1

Utilisation Certificates outstanding as of March 2014

(Reference: Paragraph 3.1; Page 67)

(₹ in lakh)

Sl. No.	Name of the Department	Year of payment of Grant	Total Grants paid		Utilisation Certificate			
			Number	Amount	Received		Outstanding	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
I	Food and Civil Supplies and Consumer Affairs Department	2013-14	4	2.23	0	0	4	2.23
II	Urban Development and Housing Department	2013-14	7	15.00	0	0	7	15.00
III	Ecclesiastical Affairs Department	2013-14	98	2,223.50	2	1,120.45	96	1,103.05
IV	Cooperation Department	1999-00	5	3.25	4	3.00	1	0.25
		2001-02	9	19.04	8	18.24	1	0.80
		2002-03	18	29.52	15	29.31	3	0.21
		2003-04	0	0	0	0	0	0
		2005-06	4	11.00	4	11.00	0	0
		2006-07	351	68.00	351	68.00	0	0
		2007-08	197	132.00	195	117.02	2	14.97
		2008-09	25	159.00	25	159.00	0	0
		2009-10	33	377.00	30	353.00	3	24.00
		2010-11	0	0	0	0	0	0
		2011-12	20	118.00	20	118.00	0	0
		2012-13	176	198.08	19	172.08	157	26.00
		2013-14	177	118.31	0	0	177	118.31
V	Chief Electoral Officer	2013-14	1	4.02	0	0	1	4.02
VI	Health Care, Human Services and Family Welfare	2001-02	1	5.00	1	5.00	0	0
		2002-03	2	45.00	1	5.00	1	40.00
		2003-04	2	45.00	1	5.00	1	40.00
		2004-05	3	615.00	2	605.00	1	10.00
		2005-06	3	243.75	2	223.75	1	20.00
		2006-07	3	125.00	2	105.00	1	20.00
		2007-08	5	646.50	3	346.50	2	300.00
		2008-09	6	710.00	4	510.00	2	200.00
		2009-10	5	163.00	4	153.00	1	10.00
		2010-11	3	161.00	3	161.00	0	0
		2011-12	4	435.00	4	435.00	0	0
		2012-13	5	220.00	5	220.00	0	0
		2013-14	5	187.00	5	187.00	0	0
VII	Animal Husbandry Livestock Fisheries and Veterinary Services	2013-14	2	48.00	2	48.00	0	0
Grand Total			1,174	7,127.20	712	5,178.35	462	1,948.84

Appendix 3.2

Statement showing Grant-in-aid released and Outstanding UCs as on March 2014

(Reference: Paragraph 3.1.2; Page 70)

(₹ in thousand)

Sl. No.	Boards/Commission	2009-10	2010-11	2011-12	2012-13	2013-14
1	Sikkim Commission for Backward Classes	0	2785	7895	11000	11000
2	Sikkim Welfare Commission	1700	350	953	1906	2000
3	State Commission for Protection of Right of Children	1000	1000	1500	4000	4000
4	Integrated Child Protection Scheme	0	0	0	8894	1597
5	State Women Commission	1500	1200	2500	5200	4200
6	Destitute Homes	1850	2039	2750	1782	1782
7	Spastic Society	0	0	0	5000 (UC not received)	0
8	Juvenile Justice Boards	1100	1282	2500	5000	5000
9	Social Welfare Board	3000 (UCs not received)	2630 (UCs not received)	3000 (UCs not received)	4500 (UCs not received)	7000 (UCs not received)
10	Extruder Food Processing Plant (EFPP)	54645	54470	58299	64457	46275 (UCs not received)
11	Voluntary Organisation	2050 (UCs not received)	860 (UCs not received)	1660 (UCs not received)	1800 (UCs not received)	4255 (UCs not received)
TOTAL		66845	66616	81057	113539	87109

Total Grants during 2009-10 to 2013-14 = ₹ 41.52 crore

Total UCs to be received = 47

Total UCs received = 35

Total outstanding UCs = 12 for ₹ 8.20 crore

Appendix 3.3

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

(Reference: Paragraph 3.2; Page 71)

Sl. No.	Name of the Bodies/Authorities	Year for which Accounts have not been received
1	Sikkim Institute of Rural Development (SIRD), Karfector	2012-13 & 2013-14
2	Sikkim Illness Assistance Fund Association	2011-12 to 2013-14
3	State Leprosy Officer, Gangtok	2013-14
4	District Leprosy Officer, East	- do -
5	District Leprosy Officer, South	- do -
6	District Leprosy Officer, North	- do -
7	District Leprosy Officer, West	- do -
8	State Health Society (NRHM)	- do -
9	Sikkim Renewable Energy Development Agency (SREDA)	- do -
10	National Aids Control Society, Gangtok	- do -
11	Prevention & Control of Blindness	- do -
12	Paljor Namgyal Senior Secondary School	-- do -
13	Tashi Namgyal Academy	2012-13 & 2013-14
14	Sikkim Institute of Tibetology	2013-14
15	Council of Science & Technology	2012-13 & 2013-14
16	Sikkim Rural Development Agency (SRDA)	2012-13 & 2013-14
17	Institute of Hotel Management	2013-14
18	Sikkim Milk Union	2013-14
19	Sikkim Urban Development Agency (SUDA)	2012-13 & 2013-14
20	Sikkim State Co-operative Supply & Marketing Federation Ltd (SIMFED)	2013-14
21	Sikkim Housing & Development Board	2007-08 to 2013-14
22	Small Farmers Agriculture Business Consortium	2013-14
23	Rajya Sainik Board	2013-14
24	Sikkim State Commission for Women	2013-14
25	State Legal Service Authority (State Legal Aid Fund)	2013-14
26	Khadi & Village Industries Board	2012-13 & 2013-14
27	Sikkim Livestock Development Board	2012-13 & 2013-14
28	Sikkim Organic Mission	2013-14
29	Indian Himalayan Centre for Adventure & Eco Tourism	2013-14
30	State Institute of Capacity Building, Karfector	2013-14
31	Social Welfare Board	2011-12 to 2013-14
32	Vice Chairman, District Health Society (NRHM) South	2012-13 & 2013-14
33	Vice Chairman, District Health Society (NRHM) North	2012-13 & 2013-14
34	Vice Chairman, District Health Society (NRHM) East	2012-13 & 2013-14
35	Vice Chairman, District Health Society (NRHM) West	2012-13 & 2013-14

Appendix 3.4

Statement showing performance of the autonomous bodies

(Reference: Paragraph 3.3; Page 71)

Sl. No.	Name of the Body	Period of entrustment	Year upto which Accounts were rendered	Date of Submission of accounts	Period upto which SAR issued	Placement of SAR	Period of delay in submission of accounts
1	Sikkim Mining Corporation	2011-12 to 2016-17	2010-11	2007-08 (April 2010)	2007-08 (July 2012)	2007-08 (October 2013)	1 year 6 months
				2008-09 (April 2010)	2008-09 (Nov. 2012)	2008-09 (October 2013)	6 months
				2009-10 (March 2012)	2009-10 (Nov. 2012)	2009-10 (October 2013)	1 year 5 months
				2010-11 (May 2012)	2010-11 (May 2013)	2010-11 (October 2013)	7 months
2	State Trading Corporation of Sikkim	2011-12 to 2016-17	2010-11	2005-06 (March 2009)	2005-06 (August 2013)	2005-06 (not yet placed)	2 years 5 months
				2006-07 (March 2009)	2006-07 (August 2013)	2006-07 (not yet placed)	1 year 5 months
				2007-08 (March 2009)	2007-08 (August 2013)	2007-08 (not yet placed)	5 months
				2008-09 (August 2013)	2008-09 (May 2014)	2008-09 (not yet placed)	3 years 10 months
				2009-10 (August 2013)	2009-10 (May 2014)	2009-10 (not yet placed)	2 years 10 months
				2010-11 (August 2013)	2010-11 (May 2014)	2010-11 (not yet placed)	1 year 10 months
3	State Bank of Sikkim	2013-14 to 2017-18	2010-11	2005-06 (August 2007)	2005-06 (August 2011)	2005-06 (not yet placed)	10 months
				2006-07 (December 11)	2006-07 (July 2012)	2006-07 (October 2013)	4 years 2 months
				2007-08 (March 2012)	2007-08 (November 2012)	2007-08 (October 2013)	3 year 6 months
				2008-09 (November 2012)	2008-09 (December 2013)	2008-09 (not yet placed)	3 years 1 month
				2009-10 (April 2013)	2009-10 (December 13)	2009-10 (not yet placed)	2 years 6 months
				2010-11 (April 2013)	2010-11 (December 2013)	2010-11 (not yet placed)	1 years 6 months
4	State Legal Services Authority	19(2)	2012-13	2012-13	2012-13	2012-13 (not yet placed)	-