

सत्यमेव जयते

FINANCE ACCOUNTS (VOLUME-I)

2020-21



लोकहितार्थं सत्यनिष्ठा
Dedicated to Truth in Public Interest



GOVERNMENT OF SIKKIM

FINANCE ACCOUNTS

VOLUME – I

2020-21

GOVERNMENT OF SIKKIM

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**CERTIFICATE OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA
ON FINANCE ACCOUNTS**

This compilation containing the Finance Accounts of the Government of Sikkim for the year ending 31 March 2021 presents the financial position along with accounts of the receipts and disbursements of the Government for the year. These accounts are presented in two volumes, Volume-I contains the consolidated position of the state of Finances and Volume-II depicts the Accounts in detail. The Appropriation Accounts of the Government for the year for Grants and Charged Appropriations are presented in a separate compilation.

The Finance Accounts have been prepared under my supervision in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 and have been compiled from the vouchers, challans and initial and subsidiary accounts rendered by the treasuries, offices, and departments responsible for the keeping of such accounts functioning under the control of the Government of Sikkim and the statements received from the State Bank of Sikkim. Statements (No. 8, 9, 19 and 20) and appendices (IV, VIII, IX and XI) in this compilation have been prepared directly from the information received from the Government of Sikkim who are responsible to ensure the correctness of such information.

The treasuries, offices, and/or departments functioning under the control of the Government of Sikkim are primarily responsible for preparation and correctness of the initial and subsidiary accounts as well as ensuring the regularity of transactions in accordance with the applicable laws, standards, rules and regulations relating to such accounts and transactions. I am responsible for preparation and submission of Annual Accounts to the State Legislature. My responsibility for the preparation of accounts is discharged through the office of the Senior Deputy Accountant General (A&E). The audit of these accounts is independently conducted through the office of the Principal Accountant General (Audit) in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller & Auditor General's (Duties, Powers and Conditions of Service) Act, 1971, for expressing an opinion on these Accounts based on the results of such audit. These offices are independent organisations with distinct cadres, separate reporting lines and management structure.

The audit was conducted in accordance with the Auditing Standards generally accepted in India. These Standards require that we plan and perform the audit to obtain reasonable assurance that the accounts are free from material misstatement. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

(vii)

On the basis of the information and explanations that my officers required and have obtained, and according to the best of my information as a result of test audit of the accounts and on consideration of explanations given, I certify that, to the best of my knowledge and belief, the Finance Accounts read with the explanatory Notes to Accounts give a true and fair view of the financial position, and the receipts and disbursements of the Government of Sikkim for the year 2020-21.

Points of interest arising from study of these accounts as well as test audit conducted during the year or earlier years are contained in my Financial, Compliance and Performance Audit Reports on the Government of Sikkim being presented separately for the year ended 31 March 2021.

Emphasis of Matter:

I want to draw attention to the following significant issue/ concern which is important from the point of view of accuracy, transparency and completeness of these accounts and maintaining legislative financial control over public finances.

1. During the period 2020-21, against the total employees' contribution of ₹ 87.99 crore, State Government contributed matching share of ₹88.89 crore including arrear amount of ₹0.90 crore pertaining to previous years. However, out of the total available fund of ₹243.02 crore under National Pension System (NPS) up to 2020-21, State Government transferred an amount of ₹159.89 crore to the NSDL, leaving a balance of ₹ 83.13 crore in the accounts as on 31 March 2021. Hence, there was an un-transferred amount of ₹ 83.13 crore to the NSDL and the current liability stands deferred to future year(s). Therefore, the State Government has created interest liability on the amount not transferred to NSDL.

Date: 04 April 2022
Place: New Delhi



(Girish Chandra Murmu)
Comptroller and Auditor General of India

Guide to Finance Accounts

A. Broad overview of the structure of Government Accounts

1. The Finance Accounts of the State of Sikkim present the accounts of receipts and outgoings of the Government for the year, together with the financial results disclosed by the Revenue and Capital accounts, the accounts of the Public Debt and the liabilities and assets of the State Government as worked out from the balances recorded in the accounts.

2. The Accounts of the Government are kept in three parts:

Part -I: The Consolidated Fund: This fund comprises all revenues received by the State Government, all loans raised by the State Government (market loans, bonds, loans from the Central Government, loans from Financial Institutions, Special Securities issued to National Small Savings Fund, *etc.*), Ways and Means advances extended by the Reserve Bank of India and all moneys received by the State Government in repayment of loans. No moneys can be appropriated from this Fund except in accordance with law and for the purposes and in the manner provided by the Constitution of India. Certain categories of expenditure (*e.g.*, salaries of Constitutional authorities, loan repayments *etc.*), constitute a charge on the Consolidated Fund of the State (Charged expenditure) and are not subject to vote by the Legislature. All other expenditure (Voted expenditure) is voted by the Legislature.

The Consolidated Fund comprises two sections: Revenue and Capital (including Public Debt, Loans and Advances). These are further categorised under 'Receipts' and 'Expenditure'. The Revenue Receipts section is divided into three sectors, *viz.*, 'Tax Revenue', 'Non Tax Revenue' and 'Grants-in-aid and Contributions'. These three sectors are further divided into sub-sectors like 'Taxes on Income and Expenditure', 'Fiscal Services', *etc.* The Capital Receipts section does not contain any sectors or sub-sectors. The Revenue Expenditure section is divided into four sectors, *viz.*, 'General Services', 'Social Services', 'Economic Services' and 'Grants-in-aid and Contributions'. These sectors in the Revenue Expenditure section are further divided into sub-sectors like, 'Organs of State', 'Education, Sports, Art and Culture' *etc.* The Capital Expenditure section is sub-divided into seven sectors, *viz.*, 'General Services', 'Social Services', 'Economic Services', 'Public Debt', 'Loans and Advances', 'Inter-State Settlement' and 'Transfer to Contingency Fund'.

Part -II: The Contingency Fund: This fund is in the nature of an imprest which is established by the State Legislature by law, and is placed at the disposal of the Governor to enable advances to be made for meeting unforeseen expenditure pending authorisation of such expenditure by the State Legislature. The fund is recouped by debiting the expenditure to the concerned functional major head relating to the Consolidated Fund of the State. The Contingency Fund of the Government of Sikkim for 2020-21 is ₹ one crore.

Part -III: The Public Account: All other public moneys received by or on behalf of the Government, where the Government acts as a banker or trustee, are credited to the Public Account. The Public Account includes repayable like Small Savings and

Provident Funds, Deposits (bearing interest and not bearing interest), Advances, Reserve Funds (bearing interest and not bearing interest), Remittances and Suspense heads (both of which are transitory heads, pending final booking). The net cash balance available with the Government is also included under the Public Account. The Public Account comprises six sectors, *viz.*, ‘Small Savings, Provident Funds *etc.*’ ‘Reserve Funds’, ‘Deposit and Advances’, ‘Suspense and Miscellaneous’, ‘Remittances’, and ‘Cash Balance’. These sectors are further sub-divided into sub-sectors. The Public Account is not subject to the vote of the Legislature.

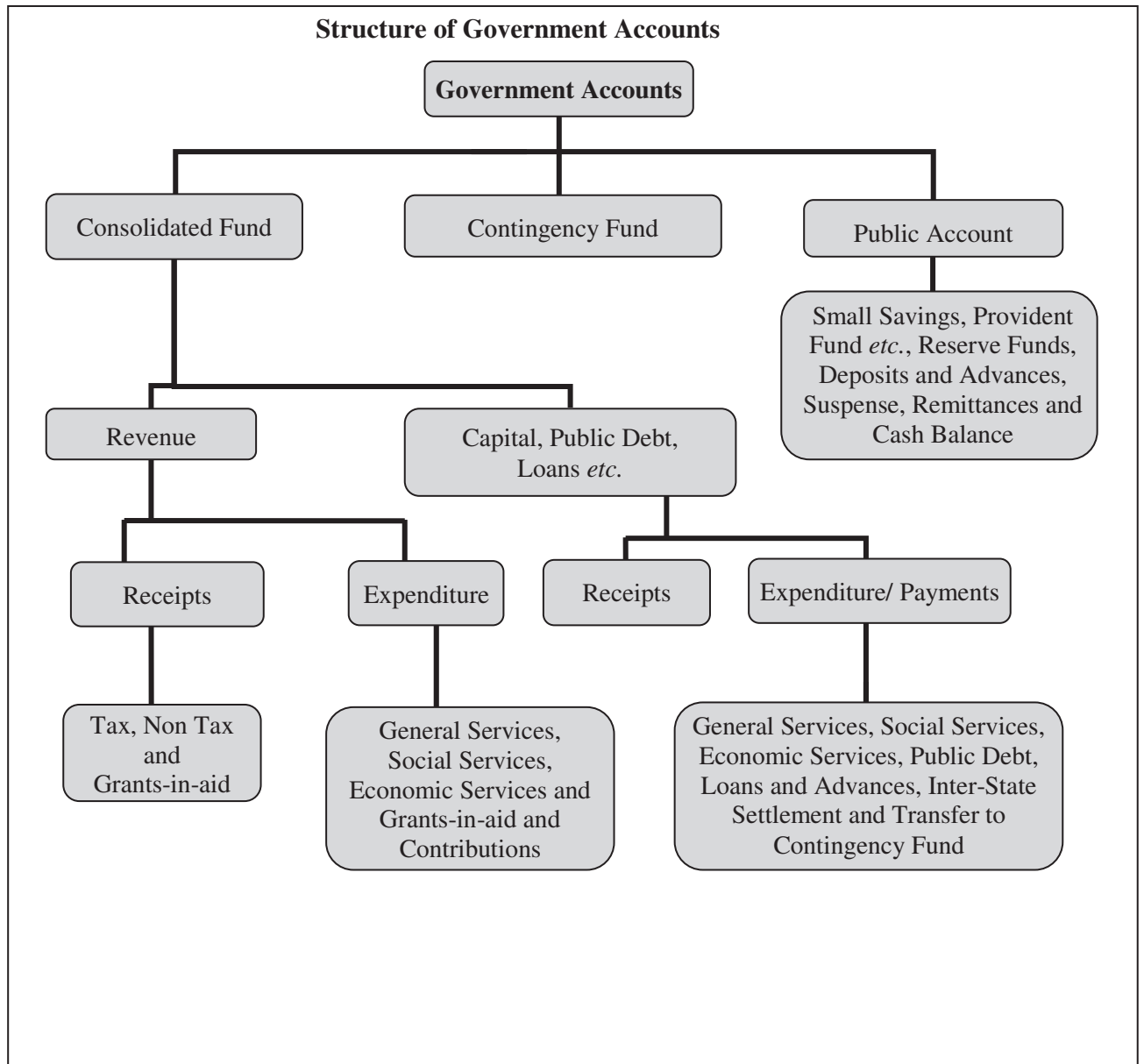
3. Government accounts are presented under a six tier classification, *viz.*, Major Heads (four digits), Sub-Major Heads (two digits), Minor Heads (three digits), Sub-Heads (two digits), Detailed Heads (two to three digits), and Object Heads (two or three digits). Major Heads represent functions of Government, Sub-Major Heads represent sub-functions, Minor Heads represent programmes/activities, Sub-Heads represent schemes, Detailed Heads represent sub-schemes, and Object Heads represent purpose/object of expenditure.

4. The main unit of classification in accounts is the Major Head which contains the following coding pattern (according to the List of Major and Minor Heads corrected upto 31 March 2021).

0005 to 1606	Revenue Receipts
2011 to 3606	Revenue Expenditure
4000	Capital Receipts
4046 to 7810	Capital Expenditure (including Public Debt, Loans and Advances)
7999	Appropriation to the Contingency Fund
8000	Contingency Fund
8001 to 8999	Public Account

5. The Finance Accounts, generally (with some exceptions), depict transactions upto the Minor Head. The figures in the Finance Accounts are depicted at net level, *i.e.*, after accounting for recoveries as reduction of expenditure. This treatment is different from the depiction in the Demands for Grants presented to the Legislature and in the Appropriation Accounts, where, expenditure is depicted at the gross level.

6. A pictorial representation of the structure of Government Accounts is given below:



B. What the Finance Accounts contain

The Finance Accounts are presented in two volumes.

Volume-I contains the Certificate of the Comptroller and Auditor General of India, the Guide to the Finance Accounts, 13 statements which give summarised information on the financial position and transaction of the State Government for the current financial year, Notes to Accounts and annexures to the Notes to Accounts. Details of the **13** statements in **Volume -I** are given below :

1. **Statement of Financial Position:** This statement depicts the cumulative figures of assets and liabilities of the State Government, as they stand at the end of the year, and as compared to the position at the end of the previous year.
2. **Statement of Receipts and Disbursements:** This statement depicts all receipts and disbursements of the State Government during the year in all the three parts in which Government accounts are kept, viz., the Consolidated Fund, Contingency Fund and Public Account. In addition, it contains an annexure, showing alternative depiction of Cash Balances (including investments) of the Government. The Annexure also depicts the Ways and Means position of the Government in detail.
3. **Statement of Receipts (Consolidated Fund):** This statement comprises revenue and capital receipts and borrowings and repayment of the loans given by the State Government. This statement corresponds to detailed Statements 14, 17 and 18 in Volume -II of the Finance Accounts.
4. **Statement of Expenditure (Consolidated Fund):** In departure from the general depiction of the Finance Accounts upto the Minor Head level, this statement gives details of expenditure by nature of activity (objects of expenditure) also. This statement corresponds to detailed Statements 15, 16, 17 and 18 in Volume -II.
5. **Statement of Progressive Capital Expenditure:** This statement corresponds to the detailed Statement 16 in Volume II.
6. **Statement of Borrowings and Other Liabilities:** Borrowings of the Government comprise market loans raised by it (Internal Debt) and Loans and Advances received from the Government of India. 'Other Liabilities' comprise 'Small Savings, Provident Funds *etc.*', 'Reserve Funds' and 'Deposits'. The statement also contains a note on service of debt, and corresponds to the detailed Statement 17 in Volume II.
7. **Statement of Loans and Advances given by the Government:** This statement depicts all loans and advances given by the State Government to various categories of loanees like Statutory Corporations, Government Companies, Autonomous and Other Bodies/ Authorities and recipient individuals (including Government servants). This statement corresponds to the detailed Statement 18 in Volume II.
8. **Statement of Investments of the Government:** This statement depicts investments of the Government in the equity capital of Statutory Corporations, Government Companies, other Joint Stock Companies, Cooperative institutions and Local Bodies. This statement corresponds to the detailed Statement 19 in Volume II.

- 9. Statement of Guarantees given by the Government:** This statement summarises the guarantees given by the State Government on repayment of principal and interest on loans raised by Statutory Corporations, Government Companies, Local Bodies and Other institutions. This statement corresponds to the detailed Statement 20 in Volume II.
- 10. Statement of Grants-in-aid given by the Government:** This statement depicts all Grants-in-aid given by the State Government to various categories of grantees like Statutory Corporations, Government Companies, Autonomous and Other Bodies/ Authorities and individuals. Appendix -III provides details of the recipient institutions.
- 11. Statement of Voted and Charged Expenditure:** This statement assists in the agreement of the net figures appearing in the Finance Accounts with the gross figures appearing in the Appropriation Accounts.
- 12. Statement on Sources and Application of Funds for Expenditure other than on Revenue Account:** This statement is based on the principle that Revenue Expenditure is expected to be defrayed from Revenue Receipts, while Capital Expenditure of the year is met from Revenue Surplus, net credit balances in the public account, cash balance at the beginning of the year, and borrowings.
- 13. Summary of balances under Consolidated Fund, Contingency Fund and Public Account:** This statement assists in proving the accuracy of the accounts. The statement corresponds to the detailed Statements 14, 15, 16, 17, 18 and 21 in Volume II.

Volume II of the Finance Accounts contains two parts - nine detailed Statements in Part I and eleven Appendices in Part -II.

Part I of Volume II

- 14. Detailed Statement of Revenue and Capital Receipts by Minor Heads:** This statement corresponds to the summary Statement 3 in Volume I of the Finance Accounts.
- 15. Detailed Statement of Revenue Expenditure by Minor Heads:** This statement, which corresponds to the summary Statement 4 in Volume I, depicts the Revenue Expenditure of the State Government under Plan (State Plan, Central Assistance to State Plan, Centrally Sponsored Schemes and Central Plan Schemes) and Non Plan. Charged and Voted expenditure are exhibited distinctly.
- 16. Detailed Statement of Capital Expenditure by Minor Heads and Sub Heads:** This statement, which corresponds to the summary Statement 5 in Volume I, depicts the Capital Expenditure (during the year and cumulatively) of the State Government under Plan (State Plan, Central Assistance to State Plan, Centrally Sponsored Schemes and Central Plan Schemes) and Non Plan. Charged and Voted expenditure are exhibited distinctly. In addition to representing details of Capital Expenditure at Minor Head level, in respect of significant schemes, this Statement depicts details at Sub-head levels also.

- 17. Detailed Statement of Borrowings and Other Liabilities:** This statement, which corresponds to the summary Statement 6 in Volume I, contains details of all loans raised by the State Government (market loans, bonds, loans from the Central Government, loans from Financial Institutions, Special Securities issued to National Small Savings Fund, *etc.*), and Ways and Means Advances extended by the Reserve Bank of India. This statement presents the information on loans under three categories: (a) details of individual loans; (b) maturity profile, *i.e.*, amounts payable in respect of each category of loans in different years; and (c) interest rate profile of outstanding loans and annexure depicting Market Loans.
- 18. Detailed Statement of Loans and Advances given by the State Government:** This statement corresponds to the Summary Statement 7 in Volume I.
- 19. Detailed Statement of Investments of the Government:** This statement depicts details of investments entity wise and Major and Minor Head wise details of discrepancies, if any, between Statement 16 and 19. This statement corresponds to Statement 8 in Volume I.
- 20. Detailed Statement of Guarantees given by the Government:** This statement depicts entity wise details of government guarantees. This statement corresponds to Statement 9 in Volume I.
- 21. Detailed Statement on Contingency Fund and Other Public Account transactions:** This statement depicts at Minor Head level the details of unrecouped amounts under Contingency Fund, consolidated position of Public Account transactions during the year, and outstanding balances at the end of the year.
- 22. Detailed Statement on Investment from Earmarked Balances:** This statement depicts details of investments from the Reserve Funds and Deposits (Public Account).

Part -II of Volume -II

Part -II contains eleven appendices on various items including salaries, subsidies, grants-in-aid, externally aided projects, scheme wise expenditure in respect of major Central schemes and State Plan schemes, *etc.* These details are presented in the accounts at Sub head level or below (*i.e.*, below Minor Head levels) and so are not generally depicted in the Finance Accounts. A detailed list of appendices appears at the “Table of Contents” in Volume I or II. The statements read with the appendices give a complete picture of the state of finances of the State Government.

C. Ready Reckoner

The section below links the summary statements appearing in Volume I with the detailed statements and appendices in Volume II. (Appendices which do not have direct link with the Summary Statements are not shown below).

Parameter	Summary Statements (Volume-I)	Detailed Statements (Volume-II)	Appendices
Revenue Receipts (including Grants received), Capital Receipts	2,3	14	...
Revenue Expenditure	2,4	15	I (Salary), II (Subsidy)
Grants-in-aid given by the Government	2,10	...	III (Grants-in-aid)
Capital Expenditure	1,2,4,5,12	16	...
Loans and Advances given by the Government	1,2,7	18	...
Debt Position/ Borrowings	1,2,6	17	...
Investments of the Government in Companies, Corporations <i>etc.</i>	8	19	...
Cash	1,2,12,13	...	...
Balances in Public Account and investments thereof	1,2,12,13	21,22	...
Guarantees	9	20	...
Schemes	...	...	IV (Externally Aided Projects), V (Expenditure on Schemes)

D. Periodical adjustments and Book adjustments:

Certain transactions that appear in the accounts do not involve actual movement of cash at the time of booking. Some of these transactions take place at the level of the account rendering units (*e.g.* treasuries, divisions, *etc.*) themselves. For instance, transactions involving adjustment of all deductions (GPF, recoveries of advances given, *etc.*) from salaries are recorded by debiting functional major heads (pertaining to the concerned department) by book adjustment to Revenue Receipt/ loans/ public account. Similarly 'nil' bills where moneys transferred between the Consolidated Fund and Public Account represent non-cash transactions occurring at the level of the accounts rendering units.

In addition of the above the Sr. Dy. Accountant General (A&E) carries out periodical adjustments and book adjustments of the following nature in the accounts of the State

Government, details of which appear in Annexure - A to Notes to Accounts (Volume-I) and footnotes to the relevant statements.

Examples of periodical adjustments and book adjustments are given below:

- (1) Creation of funds/ adjustment of contribution to Funds in Public Account by debit to Consolidated Fund *e.g.*, State Disaster Response Fund, Central Road Fund, Reserve Funds, Sinking Fund, *etc.*
- (2) Crediting of deposit heads of accounts in Public Account by debit to Consolidated Fund.
- (3) Annual adjustment of interest on General Provident Fund (GPF) and State Government Group Insurance Scheme where interest is adjusted by debiting Major Head 2049-Interest and crediting Major Head 8009-State Provident Funds and Major Head 8011-Insurance and Pension Funds.
- (4) Adjustment of Debt waiver under the scheme of Government of India based on the recommendations of the Central Finance Commission. These adjustments (where Central loans are written off by crediting Major Head 0075-Misc. General Services by contra entry in the Major Head 6004-Loans and Advances from the Central Government) impact both Revenue Receipt and Public Debt heads.

E. Rounding:

Differences of ₹ 0.01 lakh/ crore, wherever occurring is due to rounding.

VOLUME - I

1 STATEMENT OF FINANCIAL POSITION

(₹ in crore)

Assets ¹	Reference (Sr. no.)		As on 31 March 2021	As on 31 March 2020
	Notes to Accounts	Statement		
Cash			19,92.24	20,84.57
(i) Cash in State Bank of Sikkim	4(viii)	21	34.99	2,99.96
(ii) Departmental Balances	...	21	0.95	0.95
(iii) Permanent Imprest	...	21	0.48	0.46
(iv) Cash Balance Investments	...	21	13,09.56	11,49.90
(v) Deposits with Other Banks	...	21	52.95	81.22
(vi) Investments from Earmarked Funds	...	22	5,93.31	5,52.08
Capital Expenditure		16	1,47,14.10	1,32,00.22
(i) Investments in shares of Companies, Corporations, etc.	2(ix)	19	1,06.68	1,04.18
(ii) Other Capital Expenditure	...	16	1,46,07.42	1,30,96.04
Contingency Fund (un-recouped)	...	21	...	...
Loans and Advances	...	18	2,52.89	2,54.06
Advances with departmental officers	...	21	1.03	1.03
Suspense and Miscellaneous Balances²	...	...	...	...
Remittance Balances	...	...	...	...
Cumulative excess of expenditure over receipts³	...	...	...	...
Total			1,69,60.26	1,55,39.88

1 The figures of assets and liabilities are cumulative figures. Please also see note 1 (ii) in the section 'Notes to Accounts'.

2 In this statement the line item 'Suspense and Miscellaneous Balances' does not include 'Cash Balance Investment Account', which is included separately above, though the latter forms part of this sector elsewhere in these Accounts.

3 The cumulative excess of receipts over expenditure or expenditure over receipts is different from and not the Fiscal/Revenue Deficit for the current year.

1 STATEMENT OF FINANCIAL POSITION - Concl'd.

(₹ in crore)

Liabilities	Reference (Sr. no.)		As on 31 March 2021	As on 31 March 2020
	Notes to Accounts	Statement		
Borrowings (Public Debt)				
(i) Internal Debt	...	6,17	65,98.09	53,05.00
(ii) Loans and Advances from Central Government	...	6,17	2,92.59	1,00.73
Non-Plan Loans	...	6,17	0.18	0.30
Loans for State Plan Schemes	...	6,17	2,90.41	98.30
Loans for Central Plan Schemes	0.00	0.00
Loans for Centrally Sponsored Plan Schemes	...	6,17	0.55	0.66
Other loans	...	6,17	1.45	1.47
Contingency Fund (corpus)	...	21	1.00	1.00
Liabilities on Public Account			36,18.78	29,22.54
(i) Small Savings, Provident Funds, etc.	...	21	13,18.29	11,62.86
(ii) Deposits	...	21	3,62.34	3,61.50
(iii) Reserve Funds	...	21	10,80.83	10,22.66
(iv) Remittance Balances	...	21	5,13.66	1,58.33
(v) Suspense and Miscellaneous Balances	...	21	3,43.66	2,17.19
Cumulative excess of receipts over expenditure	...	12	64,49.80	72,10.61
Total			1,69,60.26	1,55,39.88

2 STATEMENT OF RECEIPTS AND DISBURSEMENTS

(₹ in crore)

Receipts			Disbursements		
	2020-21	2019-20		2020-21	2019-20
Part-I Consolidated Fund					
Section-A: Revenue					
Revenue Receipts (Ref. Statement 3 & 14)	56,07.82	48,41.27	Revenue Expenditure (Ref. Statement 4-A,4-B & 15)	63,68.65	61,85.08
Tax Revenue (raised by the State) (Ref. Statement 3 & 14)	9,66.70	9,70.41	Salaries ¹ (Ref. Statement 4-B & Appendix - I)	26,30.82	29,32.74
Non-Tax Revenue (Ref. Statement 3 & 14)	6,62.29	6,93.40	Subsidies (Ref. Appendix - II)	2.86	...
	...		Grants-in-aid ² (Ref. Statement 4-B, 10 & Appendix - III)	1,10.81	2,52.97
Interest Receipts (Ref. Statement 3 & 14)	1,26.95	1,43.82	General services (Ref. Statement 4-A & 15)	17,26.20	16,71.22
Others (Ref. Statement 3)	5,35.34	5,49.58	Interest Payment and Service of Debt (Ref. Statement 4-A,4-B & 15)	5,60.41	5,21.68
Total (Ref. Statement 3 & 14)	6,62.29	6,93.40	Pension (Ref. Statement 4-A,4-B & 15)	9,08.13	9,10.58
Share of Union Taxes/Duties (Ref. Statement 3 & 14)	23,02.27	22,95.56	Others (Ref. Statement 4-B)	2,57.66	2,38.96
			Total (Ref. Statement 4-A & 15)	17,26.20	16,71.22
			Social Services (Ref. Statement 4-A & 15)	10,89.22	6,11.80
			Economic Services (Ref. Statement 4-A & 15)	7,15.42	6,32.49
Grants from Central Government (Ref. Statement 3 & 14)	16,76.56	8,81.90	Compensation and Assignment to Local Bodies and PRIs (Ref. Statement 4-A,4-B & 15)	93.32	83.86
Revenue Deficit	7,60.83	13,43.81	Revenue Surplus	...	...

¹Salary, Subsidy and Grants-in-aid figures have been summed up across all sectors to present a consolidated figure. The expenditure in this statement under the sectors 'Social', 'General' and 'Economic' services does not include expenditure on salaries, subsidies and grants in aid (explained in footnote 2) under Revenue Expenditure (and salaries under Capital Expenditure). Salaries, sometimes, also figure under Capital Expenditure.

²Grants-in-aid are given to statutory corporations, companies, autonomous bodies, local bodies etc. by the Government which is included as a line item above. These grants are distinct from compensation and assignment of taxes, duties to the Local Bodies which is depicted as a separate line item 'Compensation and assignment to Local Bodies and PRIs'

2 STATEMENT OF RECEIPTS AND DISBURSEMENTS - Contd.

(₹ in crore)

Receipts		Disbursements			
	2020-21	2019-20		2020-21	2019-20
Part-I Consolidated Fund - Concl'd.					
Section-B: Capital					
Capital Receipts (Ref. Statement 3 & 14)	...	...	Capital Expenditure (Ref. Statement 4-A, 4-B & 16)	15,13.88	7,20.61
			General services (Ref. Statement 4-A & 16)	93.22	1,28.85
			Social Services (Ref. Statement 4-A & 16)	5,06.14	2,65.76
			Economic Services (Ref. Statement 4-A & 16)	9,14.52	3,26.00
Recoveries of Loans and Advances (Ref. Statement 3, 7 & 18)	1.17	0.30	Loans and Advances disbursed (Ref. Statement 4-A, 7 & 18)	...	17.06
			General Services (Ref. Statement 4-A, 7 & 18)	...	...
			Social Services (Ref. Statement 4-A, 7 & 18)	...	...
			Economic Services (Ref. Statement 4-A, 7 & 18)	...	16.34
			Others (Ref. Statement 7)	...	0.72
Public Debt Receipts (Ref. Statement 3, 6 & 17)	15,64.71	8,33.21	Repayment of Public Debt (Ref. Statement 4-A, 6 & 17)	79.75	4,13.78
Internal Debt (market loans, NSSF etc.) (Ref. Statement 3, 6 & 17)	13,61.87	8,19.36	Internal Debt (market loans, NSSF etc.) (Ref. Statement 4-A, 6 & 17)	68.77	4,03.13
Loans from GOI (Ref. Statement 3, 6 & 17)	2,02.84	13.85	Loans from GOI (Ref. Statement 4-A, 6 & 17)	10.98	10.65
Net of Inter-State-Settlement Account	...	...	Net of Inter-State-Settlement Account	...	...
Total Receipts Consolidated Fund (Ref. Statement 3)	71,73.70	56,74.78	Total Expenditure Consolidated Fund (Ref. Statement 4-A)	79,62.28	73,36.53
Deficit in Consolidated Fund	7,88.58	16,61.75	Surplus in Consolidated Fund	...	...
Part-II Contingency Fund					
Contingency Fund (Ref. Statement 21)	...	...	Contingency Fund (Ref. Statement 21)	...	...

2 STATEMENT OF RECEIPTS AND DISBURSEMENTS - Concl'd.

(₹ in crore)

Receipts			Disbursements		
	2020-21	2019-20		2020-21	2019-20
Part-III Public Account³					
Small savings (Ref. Statement 21)	4,27.50	3,91.67	Small savings (Ref. Statement 21)	2,72.07	2,34.46
Reserves & Sinking Funds (Ref. Statement 21)	2,53.23	5,45.81	Reserves & Sinking Funds (Ref. Statement 21)	2,36.30	1,38.54
Deposits (Ref. Statement 21)	5,20.27	5,23.97	Deposits (Ref. Statement 21)	5,19.43	4,42.28
Advances (Ref. Statement 21)	...	...	Advances (Ref. Statement 21)	...	...
Suspense and Misc. (Ref. Statement 21)	1,07,04.06	1,14,35.96	Suspense and Misc.⁴ (Ref. Statement 21)	1,07,37.26	1,00,43.61
Remittances	22,53.17	13,94.92	Remittances	18,97.84	15,10.78
Total Receipts Public Account (Ref. Statement 21)	1,41,58.23	1,42,92.33	Total Disbursements Public Account (Ref. Statement 21)	1,36,62.90	1,23,69.67
Deficit in Public Account	...	...	Surplus in Public Account	4,95.33	19,22.66
Opening Cash Balance	3,81.18	1,20.27	Closing Cash Balance	87.94	3,81.18
Increase in Cash Balance	...	2,60.91	Decrease in Cash Balance	2,93.24	...

³ For details please refer to Statement No. 21 in Voume II.

⁴ 'Suspense and Miscellaneous' includes 'other accounts' such as 8658 - Suspense Accounts, 8670 - Cheques and Bills, 8671 - Departmental Balances, 8672 - Permanent Cash Impreset, 8673 - Cash Balance Investment and 8680 - Miscellaneous Government Accounts. The figures may appear huge on account of these other accounts. Details may please be seen in Statement No.21.

ANNEXURE - A

CASH BALANCES AND INVESTMENTS OF CASH BALANCES

(₹ in crore)

	As on 31 March 2021	As on 31 March 2020
(A) General Cash Balance		
(1) Deposits with State Bank of Sikkim	34.99	2,99.96
(2) Deposits with Other Banks	52.95	81.22
TOTAL	87.94	3,81.18
Investment held in the 'Cash Balance Investment Accounts'	13,09.56	11,49.90
TOTAL (A)	13,97.50	15,31.08
(B) Other Cash Balances and Investments		
(1) Cash with Departmental Officers viz., Forest and Public Works Deptt.	0.95	0.95
(2) Permanent Advances for Contingent Expenditure with Departmental Officers.	0.48	0.46
(3) Investments from Earmarked Funds	5,93.31	5,52.08
TOTAL (B)	5,94.74	5,53.49
TOTAL (A+B)	19,92.24	20,84.57

ANNEXURE - A

CASH BALANCES AND INVESTMENTS OF CASH BALANCES - Concl.**Explanatory Notes****(a) Cash and Cash Equivalents:**

Cash and cash equivalents consist of cash in treasuries and deposit with State Bank of Sikkim and other Banks and Remittances in Transit. The balance under the head 'Deposits with State Bank of Sikkim' (A 1 above) depicts the combined balance of the Consolidated Fund, Contingency Fund and the Public Account at the end of the year. To arrive at the overall cash position, the cash balances with treasuries, departments and investments out of the cash balances/reserve funds etc. are added to the balance in 'Deposits with State Bank of Sikkim'.

(b) The general cash balance represents the combined balance of the Consolidated Fund, Contingency Fund and the Public Account.

(c) Under a resolution passed in the year 1968-69, the State Bank of Sikkim has been vested with the responsibility by the Government of Sikkim of receiving money on behalf of Government and making all Government payments and keeping custody of the balances of government in Current Account as well as in Fixed Deposits that may be made through the branches of Bank. There is a balance of ₹ 34.99 crore with the State Bank of Sikkim as on 31 March 2021 as per the records of this office. But as per the record of the State Bank of Sikkim, the Cash Balance of Government stood at ₹ 0.28 crore leaving behind an unreconciled balance of ₹ 34.71 crore.

3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

TAX & NON-TAX REVENUE		
	(₹ in crore)	
	Actuals	
Description	2020-2021	2019-2020
A. Tax Revenue		
A.1 Own Tax Revenue		
State Goods and Services Tax (SGST)	4,63.04	4,54.89
Taxes on Income other than Corporation Tax	...	...
Land Revenue	13.33	4.40
Stamps and Registration Fees	13.13	13.30
State Excise	2,10.27	2,07.15
Taxes on Sales, Trades etc.	1,95.25	1,97.63
Taxes on Vehicles	28.96	41.08
Others	42.72	51.96
A.2 Share of net proceeds of Taxes		
Central Goods and Services Tax (CGST)	6,86.82	6,45.62
Integrated Goods and Services Tax (IGST)	...	...
Corporation Tax	6,94.10	7,88.90
Taxes on Income other than Corporation Tax	7,18.49	6,03.68
Other Taxes On Income and Expenditure	...	...
Taxes on Wealth	0.01	0.03
Customs	1,17.73	1,50.11
Union Excise Duties	73.44	1,06.08
Service Tax	9.67	...
Other Taxes and Duties on commodities and Services	2.01	1.14
Total A	32,68.97	32,65.97
B. Non Tax Revenue		
Interest Receipts	126.95	1,43.82
Miscellaneous General Services	27.47	41.40
Power	346.05	2,56.37
Road Transport	47.87	57.10
Police	26.17	86.77
Public Works	14.24	23.13
Forestry and Wild Life	14.88	15.78
Contributions and Recoveries towards Pension and Other Retirement Benefits	4.42	15.93
Tourism	3.44	11.67
Urban Development	2.91	4.16
Other Administrative Services	12.00	12.65
Dividends and Profits	2.78	3.21
Water Supply and Sanitation	5.52	4.92
Plantations	...	2.00
Medical and Public Health	2.83	2.48
Education, Sports, Art and Culture	14.29	3.55

3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND) - Contd.

TAX & NON-TAX REVENUE - Concl'd.		
	(₹ in crore)	
	Actuals	
Description	2020-2021	2019-2020
Animal Husbandry	1.24	1.35
Stationery and Printing	2.78	2.60
Other Rural Development Programmes	1.09	0.31
Labour and Employment	1.14	0.61
Housing	0.62	0.61
Social Security and Welfare	0.47	0.18
Industries	1.55	0.73
Crop Husbandry	0.48	0.68
Minor Irrigation	0.18	0.12
Public Service Commission	0.05	0.04
Village and Small Industries	0.12	0.24
Non-ferrous Mining and Metallurgical industries	0.16	0.19
Information and Publicity	0.12	0.22
Other General Economic Services	0.20	0.18
Co-operation	0.04	0.08
Food Storage and Warehousing	0.15	0.19
Fisheries	0.07	0.05
Other Social Services	...	0.07
Jails	0.01	0.01
Total B	6,62.29	6,93.40
C. Grants-in-aid from Central government		
Grants for State/Union Territory Plan Schemes		
Block Grants	...	...
Other Grants	...	...
Grants for Centrally Sponsored Plan Schemes	0.30	(-)0.48
Grants for Special Plan Schemes	...	0.00
Centrally Sponsored Schemes	8,78.22	6,09.52
Finance Commission Grants	6,35.84	76.50
Other Grants transfer/Grants to States/Union Territories with Legislature	1,62.20	1,96.36
Total C	16,76.56	8,81.90
Total Revenue Receipts (A+B+C)	56,07.82	48,41.27
D. Capital Receipts		
Disinvestment proceeds	...	...
Others	...	...
Total D	...	...

3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND) - Concl'd.

CAPITAL , PUBLIC DEBT AND OTHER RECEIPTS		
	(₹ in crore)	
	Actuals	
Description	2020-2021	2019-2020
E. Public Debt receipts		
Internal Debt of the State Government		
Market Loans	12,92.00	8,06.79
WMA ¹ from the RBI	...	...
Loans from Financial Institutions	69.87	9.93
Special Securities issued to National Small Savings Fund of the Central Government	...	2.64
Other Loans	...	...
Loans and Advances from the Central Government		
Non-Plan Loans	...	...
Loans for State/Union Territory Plan Schemes	...	13.85
Loans for Centrally Sponsored Plan Schemes	...	...
Centrally Sponsored Schemes	0.20	...
Other Loans for State/Union Territory with Legislature Schemes	2,02.64	...
Total E	15,64.71	8,33.21
F. Loans and Advances by State Government (Recoveries)²	1.17	0.30
G. Inter State Settlement	...	...
Total - Receipts in Consolidated Fund (A+B+C+D+E+F+G)	71,73.70	56,74.78

¹ WMA: Ways and Means Advances.

² Details are in Statement 7 and 18 in Volume-I & II respectively.

4. STATEMENT OF EXPENDITURE(CONSOLIDATED FUND)

A. EXPENDITURE BY FUNCTION

(₹ in crore)

	Description	Revenue	Capital	L & A	Total
A.	General Services				
A.1.	Organs of State				
	Parliament/State/Union Territory Legislatures	20.59	...	...	20.59
	President, Vice-President/Governor/Administrator of Union Territories	9.04	...	...	9.04
	Council of Ministers	15.52	...	...	15.52
	Administration of Justice	43.02	...	...	43.02
	Elections	12.32	...	...	12.32
A.2.	Fiscal Services				
	Collection of Taxes on Income and Expenditure	2.61	...	...	2.61
	Land Revenue	11.33	...	...	11.33
	Stamps and Registration	0.06	...	...	0.06
	State Excise Duties	7.39	...	...	7.39
	Taxes on Vehicles	7.87	...	...	7.87
	Collection Charges under State Goods	8.23	...	...	8.23
	Other Taxes and Duties on Commodities and Services	46.34	...	...	46.34
	Other Fiscal Services	0.28	...	...	0.28
	Appropriation for reduction or avoidance of Debt	12.00	...	...	12.00
	Interest Payment	5,48.41	...	...	5,48.41
A.3.	Administrative Services				
	Public Service Commission	5.16	...	...	5.16
	Secretariat-General Services	1,04.42	...	...	1,04.42
	District Administration	31.95	...	...	31.95
	Treasury and Accounts Administration	21.95	...	...	21.95
	Police	4,42.23	1.83	...	4,44.06
	Jails	9.23	...	...	9.23
	Stationery and Printing	12.18	1.60	...	13.78
	Public Works	39.15	89.79	...	1,28.94
	Vigilance	12.49	...	...	12.49
	Other Administrative Services	57.74	...	...	57.74

4. STATEMENT OF EXPENDITURE(CONSOLIDATED FUND) - Contd.
A. EXPENDITURE BY FUNCTION - Contd.

(₹ in crore)

	Description	Revenue	Capital	L & A	Total
A.4.	Pensions and Miscellaneous General Services				
	Pensions and Other Retirement benefits	9,08.13	...	...	9,08.13
	Miscellaneous General Services	26.44	...	...	26.44
	Total - General Services	24,16.08	93.22	...	25,09.30
B.	Social Services				
B.1.	Education, Sports, Art and Culture				
	General Education	11,93.89	1,50.90	...	13,44.79
	Technical Education	14.95	...	...	14.95
	Sports and Youth Services	20.98	...	...	20.98
	Art and Culture	21.37	...	...	21.37
B.2.	Health and Family Welfare				
	Medical and Public Health	4,35.12	1,79.41	...	6,14.53
	Family Welfare	22.41	...	...	22.41
B.3.	Water Supply, Sanitation, Housing and Urban Development				
	Water Supply and Sanitation	62.75	1,09.13	...	1,71.88
	Housing	77.85	15.00	...	92.85
	Urban Development	1,78.98	36.68	...	2,15.66
B.4.	Information and Broadcasting				
	Information and Publicity	14.55	...	...	14.55
B.5.	Welfare of Schedule Castes, Schedule Tribes and Other Backward Classes				
	Welfare of Sceduled Castes,Sceduled Tribes and Other Backward Classes	73.28	6.19	...	79.47
B.6.	Labour and Labour Welfare				
	Labour and Employment	10.65	...	...	10.65
B.7.	Social Welfare and Nutrition				
	Social Security and Welfare	1,44.12	8.83	...	1,52.95
	Nutrition	8.00	...	...	8.00

4. STATEMENT OF EXPENDITURE(CONSOLIDATED FUND) - Contd.

A. EXPENDITURE BY FUNCTION - Contd.

(₹ in crore)

	Description	Revenue	Capital	L & A	Total
	Relief on Account of Natural Calamities	1,41.71	...	...	1,41.71
B.8.	Others				
	Other Social Services	9.44	...	...	9.44
	Secretariat-Social Services	0.80	...	...	0.80
	Total - Social Services	24,30.85	5,06.14	...	29,36.99
C.	Economic Services				
C.1.	Agriculture and Allied Activities				
	Crop Husbandry	1,77.56	1.45	...	1,79.01
	Soil and Water Conservation	27.69	...	...	27.69
	Animal Husbandry	54.79	2.09	...	56.88
	Diary Development	12.33	...	...	12.33
	Fisheries	9.49	0.30	...	9.79
	Forestry and Wild Life	1,26.10	1.10	...	1,27.20
	Plantations	6.51	...	...	6.51
	Food Storage and Warehousing	21.38	5.14	...	26.52
	Co-operation	15.44	2.00	...	17.44
	Other Agricultural Programmes	15.87	...	...	15.87
C.2.	Rural Development				
	Special Programmes for Rural Development	82.79	...	...	82.79
	Rural Employment	37.46	...	...	37.46
	Other Rural Development Programmes	74.67	9.20	...	83.87
	Other Special Areas Programmes	1.33	57.05	...	58.38
C.3.	Special Areas Programmes				
	Minor Irrigation	27.70	...	...	27.70
	Flood Control and Drainage	29.37	41.36	...	70.73
C.4.	Energy				
	Power	3,10.84	1,61.90	...	4,72.74
	Non-Conventional Sources of Energy	1.94	...	...	1.94
C.5.	Industry and Minerals				
	Village and Small Industries	35.77	...	...	35.77

4. STATEMENT OF EXPENDITURE(CONSOLIDATED FUND) - Contd.
A. EXPENDITURE BY FUNCTION - Conclld.

(₹ in crore)

	Description	Revenue	Capital	L & A	Total
	Industries	6.15	...	...	6.15
	Non-ferrous Mining and Metallurgical Industries	5.45	...	...	5.45
	Loans for Consumer Industries	...	0.47	...	0.47
C.6.	Transport				
	Roads and Bridges	2,25.02	5,29.85	...	7,54.87
	Road Transport	63.84	4.98	...	68.82
C.7.	Science Technology and Environment				
	Other Scientific Research	5.14	...	...	5.14
	Ecology and Environment	4.33	...	...	4.33
C.8.	General Economic Services				
	Secretariate-Economic Services	5.72	...	...	5.72
	Tourism	26.68	97.01	...	1,23.69
	Census Surveys and Statistics	10.05	...	...	10.05
	Civil Supplies	1.70	...	...	1.70
	Other General Economic Services	5.29	0.62	...	5.91
	Total - Economic Services	14,28.40	9,14.52	...	23,42.92
D.	Loans, Grants-in-aid and Contributions				
	Compensation to Assignments to Local Bodies and Panchayati Raj Institutions	93.32	...	...	93.32
E.	Public Debt				
	Internal Debt of the State Government	...	...	68.77	68.77
	Loans and Advances from the Central Government	...	...	10.98	10.98
F.	Loans To Government				
	Loans to Government Servants, etc.	...	...	...	...
	Total Loans, Grants in Aid & Contributions	93.32	...	79.75	1,73.07
	Total Consolidated Fund Expenditure	63,68.65	15,13.88	79.75	79,62.28

4 - STATEMENT OF EXPENDITURE (CONSOLIDATED FUND) -Contd.**B.EXPENDITURE BY NATURE**

(₹ in crore)

Object of Expenditure	2020-21			2019-20			2018-19		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
01 - Salaries	26,30.82	...	26,30.82	29,32.74	...	29,32.74	19,44.32	...	19,44.32
45 - Interest	5,57.44	...	5,57.44	5,09.68	...	5,09.68	4,32.32	...	4,32.32
71 - Superannuation & Retirement Allowances	3,48.21	...	3,48.21	3,17.69	...	3,17.69	3,47.16	...	3,47.16
36 - Grants-in-aid-Salaries	37.77	...	37.77	1,84.13	...	1,84.13	3,22.14	...	3,22.14
04 - Pensionary Charges	3,72.58	...	3,72.58	4,21.15	...	4,21.15	2,78.41	...	2,78.41
81 - Smart Cities (CSS)	1,49.00	...	1,49.00	1,34.00	...	1,34.00	...	...	...
81 - Construction of Shop rooms at Lallbazar	...	...	...	...	...	...	1,46.02	...	1,46.02
82 - Samagra Siksha (Central Share)	77.98	...	77.98	92.24	...	92.24	...	...	...
82 - Rashtriya Ushchatar Siksha Abhiyan (RUSA) (Central Share)	...	...	...	29.06	...	29.06	...	...	...
77 - House Upgradation	12.50	...	12.50	...	...	...	97.67	...	97.67
71- Transfer to Reserve Funds and Deposit Account (Calamity Relief Fund)	1,29.86	...	1,29.86	38.00	...	38.00	...	...	...
71 - Ex-gratia Payment	11.00	...	11.00	...	...	...	95.38	...	95.38
31 - Grant-in-aid	73.04	...	73.04	68.14	...	68.14	89.25	...	89.25
13 - Office Expenses	44.23	...	44.23	59.58	...	59.58	73.46	...	73.46
02 - Wages	4,05.06	...	4,05.06	2,64.97	...	2,64.97	70.34	...	70.34
74 - Distribution of G.C.I. Sheets to the Rural Poor	...	...	...	...	...	...	68.44	...	68.44

4 - STATEMENT OF EXPENDITURE (CONSOLIDATED FUND) -Contd.**B.EXPENDITURE BY NATURE - Contd.**

(₹ in crore)

Object of Expenditure	2020-21			2019-20			2018-19		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
76 - Leave Encashment	99.31	...	99.31	1,00.21	...	1,00.21	62.34	...	62.34
81 - Transportation Charges in Mid-Day meal Programmes(100 per cent CSS)	...	...	...	...	...	...	60.78	...	60.78
74 - Veterinary Care Against Epidemics	...	...	...	...	...	...	53.97	...	53.97
72 - Rimbi Micro Hydel Scheme	...	...	...	...	...	...	52.40	...	52.40
72 - Payment of NTPC, NHPC etc.	1,12.00	...	1,12.00	60.00	...	60.00	...	...	...
78 - State Government Contribution towards Contributory Pension Fund	88.89	...	88.89	77.42	...	77.42	49.48	...	49.48
82 - Purchase of Hepatitis Vaccines	...	...	...	...	...	...	48.83	...	48.83
82 - National Rural Health Mission	36.60	...	36.60	27.68	...	27.68	...	...	...
72 - Gram Panchayat	40.45	...	40.45	60.81	...	60.81	46.10	...	46.10
72 - Non-formal Education	...	...	...	...	...	...	40.00	...	40.00
71 - Training	...	...	...	...	...	...	34.74	...	34.74
72 - Silviculture Research	...	...	...	...	...	...	34.10	...	34.10
72 - Promotion of Sustainable Foest Management (JICA-EAP)	28.14	...	28.14	24.80	...	24.80	...	...	...
84 - Purchase of Consumables Incinerators	..	...	...	...	...	...	33.66	...	33.66

4 - STATEMENT OF EXPENDITURE (CONSOLIDATED FUND) -Contd.
B.EXPENDITURE BY NATURE - Contd.

(₹ in crore)

Object of Expenditure	2020-21			2019-20			2018-19		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
81 - HCMs Package for Dry and Backward Area for Various GPUs	...	...	...	...	...	...	32.48	...	32.48
81 - Horticulture Mission of North East and Himalayan States (100 per cent CSS)	30.47	...	30.47	12.21	...	12.21	...	...	...
50 - Other Charges	2,18.92	...	2,18.92	1,23.84	...	1,23.84	81.21	...	81.21
81 - National Rural Livelihood Mission (NRLM) Central Share	10.10	...	10.10	...	...	...	26.90	...	26.90
27 - Minor Works	21.48	...	21.48	23.58	...	23.58	26.43	...	26.43
83 - Soil Health Management (100 per cent CSS)	...	...	...	...	...	...	25.74	...	25.74
71 - Transfer to the Sikkim Transport Infrastructure Development Fund	36.00	...	36.00	28.04	...	28.04	25.00	...	25.00
73 - Fodder and Fodder Concentrate	...	...	...	25.55	...	25.55	23.67	...	23.67
84 - Free Bourseships	...	...	...	...	...	...	23.56	...	23.56
71 - DPR preparation for Siliguri-Gangtok Highway	...	...	...	...	...	...	22.64	...	22.64
34 - Scholarship for Monastic Student	...	...	...	...	...	...	18.07	...	18.07
82 - Repayment /interest payment of loan for HUDCO	59.57	...	59.57	...	...	...	...	...	...
88 - Pradhan Mantri Krishi Sinchayee Yojana (PMSKY) (90 per cent CSS)	...	...	...	51.80	...	51.80	16.00	...	16.00
83 - Samagra Siksha (State Share)	14.10	...	14.10	...	...	...	...	...	...
71 - Zilla Panchayat	22.59	...	22.59	...	...	...	15.84	...	15.84

4 - STATEMENT OF EXPENDITURE(CONSOLIDATED FUND) -Contd.
B.EXPENDITURE BY NATURE - Contd.

(₹ in crore)

Object of Expenditure	2020-21			2019-20			2018-19		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
81 - Central Share for Rajiv Gandhi Panchayat Sashastrikan Yojana (RGPSY)	...	...	...	...	...	...	15.43	...	15.43
72 - Gallantry Award for Distinguished Services	...	...	...	...	...	...	15.00	...	15.00
71 - Rothak Micro Hydel Scheme	...	...	...	...	...	...	14.66	...	14.66
21 - Supplies and Materials	45.81	...	45.81	14.47	...	14.47	13.95	...	13.95
81 - Operation and Maintenance (Under A.R.W.S.P.) (100 per cent CSS)	...	...	...	...	...	...	13.74	...	13.74
90 - Movement of Seeds to North Eastern States including Sikkim (100 per cent CSS)	...	...	...	...	...	...	12.53	...	12.53
71 - Sinking Fund	12.00	...	12.00	12.00	...	12.00	12.00	...	12.00
74 - Scheme under Special Component Plan	...	...	...	14.03	...	14.03	11.91	...	11.91
11 - Travel Expenses	...	...	...	11.32	...	11.32	11.71	...	11.71
51 - Motor Vehicles	17.20	...	17.20	...	...	...	...	...	...
56 - e-Vidya Scheme	50.00	...	50.00	...	...	...	...	...	...
71 - Maintenance and Repairs Expenses	12.99	...	12.99	...	...	...	...	...	...
71 - Old Age Pension (Social Welfare)	54.04	...	54.04	...	...	...	...	...	...
71 - Gangtok Municipal Corporation	19.44	...	19.44	...	...	...	...	...	...
73 - Other Works (Flood and Cyclones)	51.73	...	51.73	...	...	...	...	...	...
74 - Other Works (ACA for CRF)	49.77	...	49.77	...	...	...	...	...	...

4 - STATEMENT OF EXPENDITURE(CONSOLIDATED FUND) -Contd.**B.EXPENDITURE BY NATURE - Contd.**

(₹ in crore)

Object of Expenditure	2020-21			2019-20			2018-19		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
81 - National Rural Livelihood Mission (NRLM) State Share	...	...	...	11.46	...	11.46	...	...	...
81 - Mahatma Gandhi National Rural Employment Guarantee Act (Central Share) MGNREGA	19.61	...	19.61	26.37	...	26.37	...	...	...
76 - Construction of Mini Jhora Training Works	12.02	...	12.02	...	...	...	...	...	...
76 - Purchase of equipment	10.00	...	10.00	...	...	...	...	...	...
71 - Construction of Barracks and infrastructural Development in Central Prison/Sub Jail	...	...	...	...	84.78	84.78	...	22.43	22.43
78 - Other Buildings	...	15.03	15.03	...	23.26	23.26	...	25.83	25.83
53 - Major Works	...	3,86.42	3,86.42	...	19.41	19.41	...	1,52.63	1,52.63
78 - Construction of School Building (Grant under TFC)	...	...	...	...	...	...	...	11.20	11.20
84 - CMs Special Merit Scholarship Scheme	12.00	...	12.00	...	...	...	...	...	...
85 - Construction of Various Schools (SPA)	...	...	...	...	...	...	...	16.95	16.95
83 - Other Capital Expenditure	...	...	...	...	20.00	20.00	...	35.00	35.00
88 - Deen Dayal Upadhaya Gramin Kaushal Yojna (DDU GKY) (Central Share)	15.67	...	15.67	...	...	...	...	...	...
72 - Augmentation of Gangtok Water Supply Phase II (Non-Lapsable Pool of Central Resource)	...	...	...	...	16.48	16.48	...	23.91	23.91

4 - STATEMENT OF EXPENDITURE(CONSOLIDATED FUND) -Contd.
B.EXPENDITURE BY NATURE - Contd.

(₹ in crore)

Object of Expenditure	2020-21			2019-20			2018-19		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
75 - Gangtok Water Supply Scheme (PMGY)	...	...	...	...	15.53	15.53	...	20.04	20.04
90 - Sub-Mission on Agriculture Mechanization (50 per cent CSS)	11.85	...	11.85	...	...	...	...	...	...
81 - Fencing and Electrification of Selep Tank (NEC)	...	...	...	...	15.41	15.41	...	19.27	19.27
83 - Upgradation & Modernization of Feeder of Selep Water Treatment Plant for Gangtok (NEC)	...	...	...	...	...	...	...	12.58	12.58
77 - Quarters for MLA	...	...	...	...	...	...	...	23.55	23.55
77 - Chief Minister Rural Housing Mission Phase I (State Share)	...	...	...	...	71.69	71.69	...	...	...
78 - Schemes under Cabinet Secretariat (State Share)	...	...	...	...	...	...	...	13.00	13.00
73 - Sikkim Development Corporation (EAP)	...	...	...	...	...	...	...	22.23	22.23
90 - Rastriya Krishi Vikash Yozana 90 per cent CSS)	11.17	...	11.17	...	...	...	...	...	...
71 - Construction in Border Areas (Central Share)	...	53.43	53.43	...	19.77	19.77	...	34.44	34.44
72 - Flood Control and River Training	...	...	...	...	...	...	...	51.88	51.88
69 - Construction of New Roads	...	...	...	...	41.44	41.44	...	1,27.58	1,27.58
91 - Repayment /interest payment of loan Contracted by STCS	49.69	...	49.69	...	...	...	...	...	...
71 - Construction	...	...	...	...	...	...	...	42.97	42.97

4 - STATEMENT OF EXPENDITURE(CONSOLIDATED FUND) -Contd.**B.EXPENDITURE BY NATURE - Contd.**

(₹ in crore)

Object of Expenditure	2020-21			2019-20			2018-19		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
67 - Restoration of damaged roads	...	24.99	24.99	...	...	...	...	...	...
71 - Drawing Design and Execution of Tashiling Secretariate	...	43.00	43.00	...	...	...	...	...	...
71 - Land Compensation for various works	...	21.35	21.35	...	...	...	...	...	...
80 - Construction of Pre-Stressed Bridge over Rangit on Legship	10.27	10.27	...	...	...
80 - Construction of Two lane balanced cantilever bridge over river Kana	...	28.77	28.77	...	29.22	29.22	...	...	...
71 - Removal of deficiencies in existing network	...	53.05	53.05	...	...	...	...	...	...
73 - Construction of Restoration of Natural Waterways, MIC, CWD and AEW/PW within the State	...	25.44	25.44	...	...	...	...	...	...
81 - Construction of Steel Bridge on Namchi-Vok Road at Rinzi Khola (NEC)	3,00.34	3,00.34
82 - Pradhanmantri Gram Sadak Yojana (PMGSY) State Share	...	22.00	22.00	...	13.00	13.00	...	...	...
82 - Replacement of Suspension Bridge over Ravi Khola at 9th KM on Melli - Phong Road (NEC)	22.53	22.53
79 - Schemes finance by NABARD	...	62.50	62.50	...	...	...	...	...	...
74 - Implementation of Jhora Training Works SWD, CWD and AEW within the State	...	15.13	15.13	...	...	...	...	...	...

4 - STATEMENT OF EXPENDITURE(CONSOLIDATED FUND) -Contd.
B.EXPENDITURE BY NATURE - Contd.

(₹ in crore)

Object of Expenditure	2020-21			2019-20			2018-19		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
91 - External Aided Project	...	29.47	29.47	...	38.28	38.28	...	18.51	18.51
91 - Upgradation Improvement Drainage and Carpeting along Gangtok	11.18	11.18	...	...	...
94 - Upgradation Improvement Drainage and Carpeting along Gangtok	...	24.57	24.57	...	31.50	31.50	...	...	...
96 - Land Compansation	15.36	15.36
76 - Pollution Abatement of River Rani Chu (through Roro Chu) (ZibeIII) in Sikkim under NRCP Central Share	...	20.00	20.00	...	...	...	...	...	...
78 - Chief Minister Rural Housing Mission Phase -II	...	15.00	15.00	...	...	...	...	...	...
81 - Construction of Namchi Hospital	...	30.00	30.00	...	...	...	...	...	...
81 - National Rural Drinking Water Programme (NRDWP) Central Share	...	50.09	50.09	...	...	...	...	...	...
81 - Pradhan Mantri Gram Sadak Yojana (PMGSY) Central Share	...	1,95.50	1,95.50	...	...	...	...	...	...
85 - Construction of Religious Circuit Development Programme at Soreng in in West Sikkim (CSS)	10.25	10.25
86 - Development of Convention Centre at Gangtok,East Sikkim (CSS)	11.65	11.65

4 - STATEMENT OF EXPENDITURE(CONSOLIDATED FUND) -Concl.d.**B.EXPENDITURE BY NATURE - Concl.d.**

(₹ in crore)

Object of Expenditure	2020-21			2019-20			2018-19		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
88 - Destination Development of Soreng (100 per cent CSS)	...	50.00	50.00	...	...	...	...	...	...
89 - Development of Tourist Circuits in East Sikkim (100 per cent CSS)	...	20.00	20.00	...	...	...	...	...	...
92 - Purchase of Furniture for Different Schools of Sikkim	...	20.27	20.27	...	...	...	...	...	...
93 - Eco Tourism pilgrmage complex at Dodak, West Sikkim	...	10.00	10.00	...	...	...	...	...	...
State Share for NLCPR Schemes	...	10.06	10.06	...	...	...	...	...	...
Others	2,45.55	2,87.81	5,33.36	4,28.11	2,59.39	6,87.50	2,86.80	1,97.72	4,84.52
TOTAL	63,68.65	15,13.88	78,82.53	61,85.08	7,20.61	69,05.69	52,26.58	12,91.31	65,17.89

Note: Object head codes are as per the budget documents.

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	Expenditure during 2019-20	Progressive expenditure 2019-20	Expenditure during 2020-21	Progressive expenditure upto 2020-21	Increase(+)/ Decrease(-) in percentage
(₹ in crore)						
A	GENERAL SERVICES					
4055	Police	...	95.69	1.83	97.52	100
4058	Stationery and Printing	...	7.11	1.60	8.71	100
4059	Public Works	1,28.85	11,80.57	89.79	12,70.36	-30
	Total - A GENERAL SERVICES	1,28.85	12,83.37	93.22	13,76.59	-28
B	SOCIAL SERVICES					
	(a) Education, Sports, Art and Culture					
4202	Education, Sports, Art and Culture	41.54	8,37.58	1,50.90	9,88.48	263
	Total (a) Education, Sports, Art and Culture	41.54	8,37.58	1,50.90	9,88.48	263
	(b) Health and Family Welfare					
4210	Medical and Public Health	39.07	9,74.96	1,79.40	11,54.36	359
	Total (b) Health and Family Welfare	39.07	9,74.96	1,79.40	11,54.36	359
	(c) Water Supply, Sanitation, Housing and Urban Development					
4215	Water Supply and Sanitation	82.58	13,17.64	1,09.13	14,26.77	32
4216	Housing	71.69	4,68.12	15.00	4,83.12	-79
4217	Urban Development	19.89	6,72.18	36.68	7,08.86	85
	Total (c) Water Supply, Sanitation, Housing and Urban Development	1,74.16	24,57.94	1,60.81	26,18.75	-8
	(d) Information and Broadcasting					
4220	Information and Publicity	...	6.53	...	6.53	...
	Total (d) Information and Broadcasting	...	6.53	...	6.53	...
	(e) Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes					
4225	Welfare of SC/ST/OBC	5.22	64.54	6.19	70.73	19

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Contd.						
Major Head	Description	Expenditure during 2019-20	Progressive expenditure 2019-20	Expenditure during 2020-21	Progressive expenditure upto 2020-21	Increase(+)/ Decrease(-) in Percentage
(₹ in crore)						
B SOCIAL SERVICES - Concl'd.						
	(e) Welfare of Scheduled Castes, Scheduled Tribes					
	Total (e) Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	5.22	64.54	6.20	70.73	19
	(g) Social Welfare and Nutrition					
4235	Social Security and Welfare	5.77	55.84	8.83	64.68	53
	Total (g) Social Welfare and Nutrition	5.77	55.84	8.83	64.68	53
	(h) Other Social Services					
4250	Other Social Services	...	0.02	...	0.02	...
	Total (h) Other Social Services	...	0.02	...	0.02	...
	Total - B SOCIAL SERVICES	2,65.76	43,97.41	5,06.14	49,03.55	90
C ECONOMIC SERVICES						
	(a) Agriculture and Allied Activities					
4401	Crop Husbandry	1.25	43.12	1.45	44.57	16
4403	Animal Husbandry	1.43	31.86	2.09	33.95	46
4404	Dairy Development	...	1.88	...	1.88	...
4405	Fisheries	0.28	17.52	0.30	17.82	7
4406	Forestry and Wild Life	2.08	42.69	1.10	43.79	-47
4408	Food Storage and Warehousing	...	19.70	5.15	24.85	100
4415	Agricultural Research and Education	...	0.11	...	0.11	...
4425	Co-operation	...	34.32	2.00	36.32	100
4435	Other Agricultural Programmes	...	4.38	...	4.38	...
	Total (a) Agriculture and Allied Activities	5.04	1,95.58	12.09	2,07.67	140
	(b) Rural Development					
4515	Other Rural Devalopment Programmes	0.42	2,92.48	9.20	3,01.68	2090

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Contd.

Major Head	Description	Expenditure during 2019-20	Progressive expenditure 2019-20	Expenditure during 2020-21	Progressive expenditure upto 2020-21	Increase(+)/ Decrease(-) in Percentage
(₹ in crore)						
C ECONOMIC SERVICES - Contd.						
(b) Rural Development - Concl'd.						
	Total (b) Rural Development	0.42	2,92.48	9.20	3,01.68	2090
(c) Special Areas Programme						
4575	Other Special Areas Programmes	21.73	3,42.99	57.05	4,00.04	163
	Total (c) Special Areas Programme	21.73	3,42.99	57.05	4,00.04	163
(d) Irrigation and Flood Control						
4702	Minor Irrigation	...	11.67	...	11.67	...
4711	Flood control Projects	0.82	99.13	41.36	1,40.49	4943
	Total (d) Irrigation and Flood Control	0.82	1,10.80	41.36	1,52.16	4943
(e) Energy						
4801	Power Projects	20.41	13,48.21	1,61.90	15,10.11	693
	Total (e) Energy	20.41	13,48.21	1,61.90	15,10.11	693
(f) Industry and Minerals						
4851	Village and Small Industries	0.34	21.56	...	21.56	-100
4853	Non-ferrous Mining and Metallurgical Industries	...	6.68	...	6.68	...
4859	Telecommunication and Electronic Industries	...	2.80	...	2.80	...
4860	Consumer Industries	7.13	73.26	0.47	73.73	-93
4885	Other Capital Outlay on Industries and Minerals	...	15.88	...	15.88	...
	Total (f) Industry and Minerals	7.47	1,20.18	0.47	1,20.65	-94
(g) Transport						
5053	Civil Aviation	...	1,27.87	...	1,27.87	...
5054	Roads and Bridges	2,39.30	39,58.25	5,29.85	44,88.10	121
5055	Road Transport	1.00	57.61	4.98	62.59	398
	Total (g) Transport	2,40.30	41,43.73	5,34.83	46,78.56	123

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Concl'd.

Major Head	Description	Expenditure 2019-20 during	Progressive expenditure 2019-20	Expenditure 2020-21 during	Progressive expenditure upto 2020-21	Increase(+)/ Decrease(-) in Percentage (₹ in crore)
C ECONOMIC SERVICES - Concl'd.						
(i) Science Technology and Environment						
5425	Other Scientific and Enviromental Research	...	6.82	...	6.82	...
Total (i) Science Technology and Environment		...	6.82	...	6.82	...
(j) General Economic Services						
5452	Tourism	29.81	9,56.50	97.01	10,53.51	225
5465	Investment in general Financial and Trading Institutions	...	1.69	...	1.69	...
5475	Other General Economic Services	...	0.46	0.61	1.07	100
Total (j) General Economic Services		29.81	9,58.65	97.62	10,56.27	228
Total - C ECONOMIC SERVICES		3,26.00	75,19.44	9,14.52	84,33.96	181
Total Expenditure Head Capital Account (A+B+C)		7,20.61	1,32,00.22	15,13.88	1,47,14.10	110

Explanatory Notes

The total investment of the Government in the share capital of various concerns at the end of 2020-21 was ₹106.68 crore. Dividend ₹2.78 crore was credited to the Government Accounts during 2020-21

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

(i) Statement of Public Debt and Other Liabilities¹

(₹ in crore)

Nature of Borrowings	Balance as on 01 April 2020	Receipt during the year the year	Repayments during the year	Balance as on 31 March 2021	Net Increase (+) /Decrease (-) Percentage	As percentage of Total Liabilities
A Public Debt						
6003 Internal Debt of the State Government						
Market Loans	48,95.00	12,92.00	...	61,87.00	26	68
Special Securities issued to National Small Savings Fund of the Central Government	1,56.34	...	16.10	1,40.24	(-)10	2
Loans from Financial Institutions	2,53.65	69.87	52.67	2,70.85	7	3
6004 Loans and Advances from the Central Government						
Non-Plan Loans	0.29	...	0.11	0.18	(-)37	...
Loans for State/Union Territory Plan Schemes	89.44	...	10.31	79.13	(-)12	...
Loans for Centrally Sponsored Plan Schemes	0.66	...	0.11	0.55	(-)17	...
Loans for Special Schemes	1.02	...	0.22	0.80	(-)22	...
Centrally Sponsored Schemes	0.45	0.20	...	0.65	44	...
Other Loans for State/Union Territory with Legislature Schemes	8.87	2,02.65	0.23	2,11.29	96	3
Total A Public Debt	54,05.72	15,64.72	79.75	68,90.69	27	76
B Other Liabilities						
Public Accounts						
Small Savings, Provident Funds, etc.	11,62.86	4,27.50	2,72.07	13,18.29	13	15
Reserve Funds bearing Interest	3,73.32	1,55.04	1,64.57	3,63.79	3	4
Reserve Funds not bearing Interest	97.27	98.19	71.73	1,23.73	19	1
Deposits bearing Interest	66.12	1,82.59	1,65.56	83.15	26	1
Deposits not bearing Interest	2,95.38	3,37.67	3,53.86	2,79.19	5	3
Total B Other Liabilities	19,94.95	12,00.99	10,27.79	21,68.15	8	24
Total Public Debt and other liabilities	74,00.67	27,65.71	11,07.54	90,58.84	22	100

¹ Detail Accounts is at page 216 to 218 of Volume II, Statement - 17.

For details on amortisation arrangements, service of debt etc. explanatory notes to this statement at page 30 to 32 may be seen.

6 STATEMENT OF BORROWINGS AND OTHER LIABILITIES - Contd.

Explanatory Notes to Statement 6**1. Amortisation arrangements:-**

The system of creation of Sinking Funds by transferring funds from revenue for amortisation of open market loans was created by Government from 1999-2000 *vide* Notification No.3/ Finance Accounts dated 31.08.1999 on the recommendation of the 10th Finance Commission. The balance of the fund at the commencement and at the end of the 2020-21 are given below:-

(₹ in crore)

Name	Balance in 1 April 2020	Addition during the year	Withdrawal during the year	Balance on 31 March 2021
Sinking Fund	4,76.92	41.23	...	5,18.15

An amount of ₹ 41.23 crore was appropriated from revenue during this year.

As per information furnished by the Government the entire balance of the fund alongwith interest (₹ 41.23 crore for the year 2020-21 and ₹ 48.17 crore for the year 2019-20) was invested in the nationalised bank as fixed deposit as per the directions of Reserve Bank of India.

2. Loans from National Small Savings Fund:-

Loans out of the collection in the Small Savings Schemes and Public Provident Fund in the Post Offices are being shared between the State Government and the Central Government in the ratio of 3:1. A separate fund *viz.* National Small Savings Fund was created in 1999-2000 for the purpose of release of loans out of Small Savings collections. No loan was received during the year 2020-2021 whereas an amount of ₹ 16.10 crore was repaid during the year. The balance outstanding at the end of the year was ₹ 1,40.24 crore which was 2.04 *per cent* of the total Public Debt of the State Government as on 31 March 2021.

3. Loans and Advances from the Central Government for State:-

During 2020-2021 State Government received loans from Central Government of ₹ 2,02.85 crore and paid ₹ 10.98 crore towards repayment to Government of India. The loans from the Central Government as on 31 March 2021 contributed 4.22 *per cent* of the total Public Debt of the State Government on 31 March 2021.

6 STATEMENT OF BORROWINGS AND OTHER LIABILITIES - Contd.

4. Internal Debt of State Government:-

The receipt of ₹ 13,61.87 crore under the head includes market borrowing ₹ 12,92.00 crore and ₹ 69.87 crore borrowed from NABARD. During 2020-2021 Government paid ₹ 68.77 crore in repayment of outstanding loans and paid interest ₹ 5.35 crore to Life Insurance Corporation of India, ₹ 49.80 crore to Rural Electrification Corporation, ₹ 49.81 crore to National Insurance Corporation, ₹ 0.02 crore to National Co-operative Development Corporation, ₹ 9.88 crore to NABARD and ₹ 13.13 crore to Special Central Government Security issued to NSSF. Government also paid interest of ₹ 4,10.65 crore towards Market Loan during the year 2020-2021.

Interest on Debt and Other Obligations - The outstanding gross debt and other obligations and the total net amount of interest charges met from revenue during 2020-2021 and 2019-2020 were as shown below :-

	2020-2021	2019-2020	Net Increase (+)/ Decrease(-) during the year
	(₹ in crore)		
(i) Gross Debt and other obligations outstanding at the end of the year			
(a) Public Debt and Small Savings, Provident Funds <i>etc.</i>	82,08.98	65,68.58	16,40.40
(b) Other Obligations	8,49.86	8,32.09	17.77
Total (i)	90,58.84	74,00.67	16,58.17
(ii) Interest paid by Government			
(a) On Public Debt and Small Savings, Provident Funds <i>etc.</i>	5,48.41	5,09.68	38.73
(b) Other Obligations	...	...
Total (ii)	5,48.41	5,09.68	38.73
(iii) Deduct			
(a) Interest received on loans and advances given by Government	9.49	13.32	(-)3.83
(b) Interest realised on investment of cash balances	1,17.46	1,30.50	(-)13.04
Total (iii)	1,26.95	1,43.82	(-)16.87
(iv) Net interest charges	4,21.46	3,51.98	69.48
(v) Percentage of gross interest (item (ii)) to total Revenue Receipts	9.78	10.24	(-)0.46
(vi) Percentage of net interest (item (iv)) to total Revenue Receipts	7.52	7.87	(-)0.35

6 STATEMENT OF BORROWINGS AND OTHER LIABILITIES - Concl.

6. Appropriation for reduction or avoidance of Debt:-

8222 Sinking Funds			
01- Appropriation for reduction or avoidance of Debt			
101 Sinking Funds			
		(₹ in crore)	
	Amount transferred to Miscellaneous		
Balance as on 1 April 2020	4,76.92	Government Account	...
Amount appropriated from revenue during 2020-2021	12.00	Balance as on 31 March 2021	5,18.15
Interest on Investment	29.23		
Total	<u>5,18.15</u>	Total	<u>5,18.15</u>
		Cash	...
		Investment	5,18.15
		Total	<u>5,18.15</u>

02- Sinking Fund Investment Account			
101 Sinking Fund Investment Account			
		(₹ in crore)	
Balance as on 1 April 2020	4,76.92	Sale of Securities	...
Purchase of Securities	...	Balance as on 31 March 2021	5,18.15
Investment (Fixed Deposit) in Nationalised Bank during 2020-2021	41.23		
Total	<u>5,18.15</u>	Total	<u>5,18.15</u>

As per information furnished by the Finance Department, the Sinking Fund balances were invested as fixed deposits in the State Bank of Sikkim and other Commercial Banks.

7 STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

Section - 1 Summary of Loans and Advances Loatee group wise

(₹ in crore)							
Loatee group	Balance as on 01 April 2020	Disbursement during the year	Repayments during the year	Write-off of irrecoverable loans and advances	Balance as on 31 March 2021 (2+3)-(4+5)	Net (+) increase / decrease (-) during the year (2-6)	Interest payment in arrears
1	2	3	4	5	6	7	8
Universities/Academic Institutions	48.15	...	...	...	48.15	...	
Others	2,04.51	...	0.85	...	2,03.66	(-)0.85	
Government Servants	1.40	...	0.32	...	1.08	(-)0.32	
Miscellaneous	...	...	...	...	...	...
Total-Loan and Advances	2,54.06	...	1.17	...	2,52.89	(-)1.17	

Following are the cases of a loan having been sanctioned as 'loan in perpetuity'

(₹ in crore)						
Sl. No.	Loatee entity	Year of sanction	Sanction Order No.	Amount	Rate of Interest	

Note: No information is available in respect of loan in perpetuity due to loan accounts being maintained by the State Government Department.

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

Section - 2 Summary of Loan and Advances - Sector-wise

(₹ in crore)							
Sectors	Balance as on 01 April 2020	Disbursemen during the year	Repayments during the year	Write-off of irrecoverabl loans and advances	Balance as on 31 March 2021	Net increase(+) / decrease(-) during the year(2-6)	Interest Payment in arrears
1	2	3	4	5	6	7	8
Loans For Social Services -							
Loans for Education, Sports, Art and Culture	48.15	...	...	...	48.15	...	...
Loans for Health and Family Welfare	0.16	...	...	...	0.16	...	...
Total-Loans for Social Services	48.31	...	...	...	48.31	...	...
Loans for Economic Services -							
Loans for Agriculture and Allied Activities	1.50	...	0.85	...	0.65	(-)0.85	...
Loans for Energy	35.00	...	...	...	35.00	...	...
Loans for Industry and Minerals	3.12	...	...	...	3.12	...	...
Loans for Transport	0.01	...	...	...	0.01	...	...
Loans for General Economic Services	1,64.72	...	...	...	1,64.72	...	...
Total-Loans for Economic Services	2,04.35	...	...	...	2,03.50	(-)0.85	...
Loans to Government Servants etc. -							
Governments Servants	1.40	...	0.32	...	1.08	(-)0.32	...
Total-Loans to Government Servants etc.	1.40	...	0.32	...	1.08	(-)0.32	...
Miscellaneous Loans -							
Loans for Miscellaneous purposes	...	...	...	...	...	...	...
Total-Miscellaneous Loans	...	...	...	...	...	...	...
Total-Loans and Advances	2,54.06	...	1.17	...	2,52.89	(-)1.17	...

Note: (i) For details refer Section I of Detailed Statement No.18 of Loans and Advances given by the State Government.

(ii) No information is available regarding interest payment in arrears due to loan accounts being maintained by the State Government.

7 STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT - Concl'd.

Section - 3 Summary of repayment in arrears from other Loanee Entities

(₹ in crore)

Loanee-Entity	Amount of arrears as on 31 March 2021			Earliest year to which the arrears relate	Total loans outstanding against the entity on 31 March 2021
	Principal	Interest	Total		
1	2	3	4	5	6
- NA -					

Note: Information not received from the State Government.

8 STATEMENT OF INVESTMENTS OF THE GOVERNMENT

Comparative summary of Government Investment in the share capital and debentures of different concerns for 2019-20 and 2020-21

(₹ in crore)

Name of the Concern	2020-21			2019-20		
	Number of Concerns	Investment at the end of the year	Dividend/ interest received during the year	Number of Concerns	Investment at the end of the year	Dividend/ interest received during the year
1. Statutory Corporations	3	8.14	1.33	3	8.14	1.33
2. Companies	25	86.91	1.45	25	84.41	1.45
3. Bank and Co-operative Societies	9	11.63	...	9	11.63	0.28
Total	37	1,06.68	2.78	37	1,04.18	3.21

9 STATEMENT OF GUARANTEES GIVEN BY THE GOVERNMENT

Guarantees given by the State Government for repayment of loans, etc. raised by Statutory Corporations, Government Companies, Local Bodies and Other Institutions during the year and sums guaranteed outstanding as on the 31 March 2021 in various sectors are shown below:-

(₹ in crore)

Sector	Maximum Amount Guaranteed		Outstanding at the beginning of 2020-21		Net of Additions(+) Deletions(-) (other than invoked) during the year	Invoked during the year		Outstanding at the end of 2020-21		Guarantee commission or fee	
	Principal	Interest	Principal	Interest		Discharged	Non Discharged	Principal	Interest	Received	Receivable
SABCCO	26.00	...	19.18	0.24	0.84	...	...	20.02	0.32	...	...
SIDICO HUDCO	1,31.71	...	34.16	...	76.22	...	...	1,10.38	...	...	...
SIDICO NABARD	1,30.81	...	1,24.27	...	(-)13.08	...	...	1,11.19	...	...	...
SIDICO HUDCO	2,00.00	...	1,03.30	...	(-)11.70	...	...	91.60	...	...	...
SIDICO Bank of Maharashtra (Sikkim Garib Awaas Yojana)	4,81.00	...	...	...	1,12.10	...	...	1,12.10	...	...	4.81
SIDICO NABARD-II	92.78	...	...	...	83.50	...	...	83.50	...	0.93	...
SIDICO HUDCO-III	103.70	...	...	...	...	...	...	...	...	1.04	...
SHDB	3,61.00	...	3,54.98	...	(-)24.07	...	...	3,30.91	...	...	...
STCS	3,00.00	...	3,00.00	2.09	(-)21.40	...	...	2,78.60	...	...	...
SPICL (TEESTA URJA LTD) Stage III	26,19.24	...	25,88.44	2,02.90	97.39	...	...	26,85.83	2,61.90	...	...
SPICL (Ranjit IV)	81.23	...	19.20	0.56	0.90	...	...	20.10	0.58	...	...
Total	45,27.47	...	35,43.53	2,05.79	3,00.70	...	...	38,44.23	2,62.80	1.97	4.81

Notes: Institution wise guarantees are shown in Statement No.20 of Finance Accounts Vol-II.

10 STATEMENT OF GRANTS IN AID GIVEN BY THE GOVERNMENT
(i) Grants-in-aid paid in cash

(₹ in crore)

Grantee Institutions	Grants released			Grants for creation of capital assets		
	2020-21		2019-20	2020-21	2019-20	
	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total			
1 Panchayati Raj Institutions						
(i) Zilla Parishads	11.82	...	11.82	37.79	...	...
(ii) Panchayat Samities	...	...	...	...	...	...
(iii) Gram Panchayats	25.94	...	25.94	1,46.34	...	...
(iv) Others	...	...	...	...	...	...
2 Urban Local Bodies						
(i) Municipal Corporations	...	...	...	0.70	...	...
(ii) Municipalities/Municipal Councils	...	...	...	...	...	...
(iii) Others	...	...	...	...	...	...
3 Public Sector Undertakings						
(i) Government Companies	...	...	...	...	...	...
(ii) Statutory Corporations	...	...	...	...	...	...
4 Autonomous Bodies						
(i) Universities	...	...	...	...	...	...
(ii) Development Authorities	...	...	...	...	...	...
(iii) Co-operative Institutions	...	...	...	...	...	...
(iv) Others	...	...	...	...	...	...
5 Non-Government Organisations	...	...	...	...	...	...
6 Others	71.54	1.51	73.05	68.14	...	...
Total	1,09.30	1.51	1,10.81	2,52.97	...	...

10 STATEMENT OF GRANTS IN AID GIVEN BY THE GOVERNMENT - Concl.

(ii) Grants-in-aid given in kind

Grantee Institutions	Total Value	
	(₹ in crore)	
	2020-21	2019-20
1 Panchayati Raj Institutions		
(i) Zilla Parishads
(ii) Panchayat Samities
(iii) Gram Panchayats
(iv) Others
2 Urban Local Bodies
(i) Municipal Corporations
(ii) Municipalities/Municipal Councils
(iii) Others
3 Public Sector Undertakings
(i) Government Companies
(ii) Statutory Corporations
4 Autonomous Bodies
(i) Universities
(ii) Development Authorities
(iii) Co-operative Institutions
(iv) Others
5 Non-Government Organisations
Total

11 STATEMENT OF VOTED AND CHARGED EXPENDITURE

(₹ in crore)

Particulars	Actuals					
	2020-21			2019-20		
	Charged	Voted	Total	Charged	Voted	Total
Expenditure Heads (Revenue Account)	5,99.33	57,69.32	63,68.65	5,64.21	56,20.87	61,85.08
Expenditure Heads (Capital Account)	...	15,13.88	15,13.88	...	7,20.61	7,20.61
Disbursement under Public Debt, Loans and Advances, Inter-State Settlement and Transfer to Contingency Fund	79.75	...	79.75	4,13.78	17.06	4,30.84
TOTAL	6,79.08	72,83.20	79,62.28	9,77.99	63,58.54	73,36.53

(a) The figures have been arrived as follows :-

E. Public Debt

Internal Debt of the State Government	68.77	...	68.77	4,03.13	...	4,03.13
Loans and Advances from the Central Government	10.98	...	10.98	10.65	...	10.65

F. Loans And Advances

Loans for Social Services	...	...	...	...	...	...
Loans for Economic Services	...	...	...	...	16.34	16.34
Loans to Government Servants <i>etc.</i>	...	...	...	...	0.72	0.72
Miscellaneous Loans	...	...	...	...	...	...

H. Transfer to Contingency Fund

Transfer to Contingency Fund
------------------------------	-----	-----	-----	-----	-----	-----

(i) The percentage of charged expenditure and voted expenditure to total expenditures during 2019-20 and 2020-21 was as under:-

Year	Percentage of total expenditure	
	Charged	Voted
2019-20	13.33	86.67
2020-21	8.53	91.47

12 STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE OTHER THAN REVENUE ACCOUNT

On 1 April 2020 During the year 2020-21 On 31 March 2021

(₹ in crore)

Capital and Other Expenditure
Capital Expenditure Heads
A. Capital Account of General Services
Total-A. Capital Account of General Services

12,83.37 93.22 13,76.59

B. Capital Account of Social Services

(a) Capital Account of Education, Sports, Art and Culture

8,37.58 1,50.90 9,88.48

(b) Capital Account of Health and Family Welfare

9,74.96 1,79.40 11,54.36

(c) Capital Account of Water Supply, Sanitation, Housing and Urban Development

24,57.94 1,60.81 26,18.75

(d) Capital Account of Information and Broadcasting

6.53 ... 6.53

(e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes

64.54 6.20 70.74

(g) Capital Account of Social Welfare and Nutrition

55.84 8.83 64.67

(h) Capital Account of Other Social Services

0.02 ... 0.02

Total-B. Capital Account of Social Services

43,97.41 5,06.14 49,03.55

C. Capital Account of Economic Services

(a) Capital Account of Agriculture and Allied Activities

1,95.59 12.09 2,07.68

(b) Capital Account of Rural Development

2,92.48 9.20 3,01.68

(c) Capital Account of Special Areas Programme

3,42.99 57.05 4,00.04

(d) Capital Account of Irrigation and Flood Control

1,10.80 41.35 1,52.15

(e) Capital Account of Energy

13,48.21 1,61.90 15,10.11

(f) Capital Account of Industry and Minerals

1,20.18 0.47 1,20.65

(g) Capital Account of Transport

41,43.73 5,34.83 46,78.56

(i) Capital Account of Science Technology and Environment

6.82 ... 6.82

(j) Capital Account of General Economic Services

9,58.64 97.63 10,56.27

Total-C. Capital Account of Economic Services

75,19.44 9,14.52 84,33.96

12 STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE OTHER THAN REVENUE ACCOUNT
Contd.
On 1 April 2020 During the year 2020-21 On 31 March 2021
(₹ in crore)
Capital Expenditure Heads - Concl'd.

	1,32,00.22	15,13.88	1,47,14.10
Total- Capital Expenditure Heads			
F. Loans and Advances			
I Loans for Social Services			
(i) Loans for Education, Sports, Art and Culture	48.15	...	48.15
(ii) Loans for Health and Family Welfare	0.16	...	0.16
III Loans for Economic Services			
(i) Loans for Agriculture and Allied Activities	1.50	(-)0.85	0.65
(v) Loans for Energy	35.00	...	35.00
(vi) Loans for Industry and Minerals	3.12	...	3.12
(vii) Loans for Transport	0.01	...	0.01
(x) Loans for General Economic Services	164.72	...	1,64.72
IV Loans to Government Servants, etc.	1.40	(-)0.32	1.08
V Miscellaneous Loans	...	...	0.00
Total-F. Loans and Advances	2,54.06	(-)1.17	2,52.89
Total- Capital and Other Expenditure	1,34,54.28	15,12.71	1,49,66.99
Deduct			
Contribution from Contingency Fund	...	...	...
Contribution from Miscellaneous Capital Receipts	42.25	...	42.25
Contribution from Development Funds, Reserve Funds etc.	...	...	...
Net Capital and Other Expenditure	*1,34,12.03	15,12.71	*1,49,24.74
Principal Sources of Funds			
Revenue Surplus(+)/Deficit(-) for 2020-2021	*72,13.57	7,60.83	*64,52.74
Add- Adjustment on Account of Retirement/Disinvestment			
Debt			
Internal Debts of the State Government	53,05.00	12,93.09	65,98.09

12 STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE OTHER THAN REVENUE ACCOUNT
Concl.

	On 1 April 2020	During the year 2020-21	On 31 March 2021
	(₹ in crore)		
Loans and Advances from the Central Government	1,00.72	1,91.87	2,92.59
Small Savings, Provident Funds etc.	11,62.86	1,55.43	13,18.29
Total Debt	65,68.58	16,40.39	82,08.97
Other Obligations			
Contingency Fund	1.00	...	1.00
Reserve Fund	4,70.58	16.93	4,87.51
Deposits and Advances	3,60.46	0.84	3,61.30
Suspense and Miscellaneous (Other than amount closed to Government Account and Cash Balance Investment Account)	2,15.78	1,26.47	3,42.25
Remittances	1,58.33	3,55.33	5,13.66
Total Other Obligations	12,06.15	4,99.57	17,05.72
Total Debt and Other Obligations	77,74.73	21,39.96	99,14.69
Deduct Cash Balances	3,81.18	(-)2,93.24	87.94
Deduct Investments	11,49.90	1,59.66	13,09.56
Add- Amount closed to Government Account during 2020-2021	...		
Net-Provisions of Funds	*1,34,57.22	15,12.71	*1,49,69.93

* Differs by ₹ 2.94 crore due to proforma rectification under Loans & Advances and Suspense & Miscellaneous.

13. SUMMARY ON BALANCES UNDER CONSOLIDATED FUND, CONTINGENCY FUND AND PUBLIC ACCOUNT			
(₹ in crore)			(₹ in crore)
Debit Balances	Sector of the General Accounts	Name of Account	Credit Balances
		Consolidated Fund	
82,64.32	A to D,G,H and Part of L(e)	Government Account	...
...	E.....	Public Debt	68,90.68
2,52.89	F.....	Loans and Advances	...
...	H.....	Contingency Fund	1.00
		Public Account	
...	I.....	Small Savings, Provident Funds. etc.	13,18.29
12.50	J.....	Reserve Funds -	
5,80.81		(a) Reserve Funds bearing interest	3,76.29
		(b) Reserve Funds not bearing interest	7,04.54
		Gross Balance	
		Investment	
1.03	K.....	Deposits and Advances -	
...		(a) Deposits bearing interest	83.15
...		(b) Deposits not bearing interest	2,79.19
		(c) Advances	...
9,72.52	L.....	Suspense and Miscellaneous	
		(Excluding 8680 - Miscellaneous Govt. Account)	
...		(b) Suspense	5.20
		(c) Other Accounts	...
...	M.....	Remittances	5,13.66
87.93	N.....	Cash Balance (Closing)	...
1,01,72.00		Total	1,01,72.00

13. SUMMARY ON BALANCES UNDER CONSOLIDATED FUND, CONTINGENCY FUND AND PUBLIC ACCOUNT - Contd.

Explanatory Notes :-

- (1) The significance of the head "Government Account" is explained in note B below.
- (2) A summary of receipts, disbursements and balances under heads of account relating to Debt, Contingency Fund and Public Account is given in Statement No.21.

(B) Government Account

Under the system of book-keeping followed in Government Accounts, the amounts booked under revenue , capital and other transactions of Government the balances of which are not carried forward from year to year , are closed to a single head called "Government Accounts". The balances under this head represents the cummulative result of all such transations.

To this the balances under Public Debt , Loans and Advances , Small-Savings , Provident Fund , Reserve Funds , Deposits and Advances , Suspence and Miscellaneous (Other than Miscellaneos Government Accounts) , Remmitancess and Contigency Fund *etc.* , are added and the closing cash balance at the of the year is to be worked out and proved.

The other heading in the summary take into account of the balances under all accounts heads in the Government Books in regard to which the Government has a liability to repay the money received or have a claim to recover the amounts paid and also heads of accounts opened in the books for adjustment of remmitance transactions.

It must be understood that theses balances can not be regarded as a complete record of the financial position on the Government as it does not take into account all the physical assets of the State , such as lands, buildings, communication etc., nor any accrued dues or outstanding liabilities which are not brought to account under the cash basis of accouting followed by the Government.

13. SUMMARY ON BALANCES UNDER CONSOLIDATED FUND, CONTINGENCY FUND AND PUBLIC ACCOUNT - Concl'd.			
The net amount at the debit of Government Account at the end of the year has been arrived at as under :-			
(₹ in crore)			(₹ in crore)
Debit	Details		Credit
59,89.61	A- Amount at the Debit of the Government Account as on 1 April 2020		
	B-Revenue Receipt)		56,07.82
63,68.65	D-Expenditure on Revenue Account		
	C-Capital Receipt		...
...	H-Transfer to Contingency Fund		
15,13.88	E-Capital Expenditure		
	L(e) Suspense and Miscellaneous		...
...	G-Amount at the debit of Government Account on 31 March 2021		82,64.32
1,38,72.14	Total		1,38,72.14

(i) In a number of cases, there are unreconciled differences in the closing balance are reported in the statement of 'Receipts, Disbursement and Contingency Fund and Public Account'(Annexure A to Statement 2) and that shown in separate Registers or other record maintained in the Account office/Departmental officers for the purpose. Steps are being taken to settle the discrepancies.

(ii) The balances are communicated to the officers concerned every year for verification and acceptance thereof. In a larger number of cases such acceptances have not been received.

(iii) The cases where acceptances of balances have been delayed and the amounts involved are considerable have been mentioned in Appendix - VII of Volumn II.

(iv) Cases where details/documents are awaited in connection with reconciliation of balances are detailed in Appendix - VII of Volumn II.

NOTES TO ACCOUNTS

1. Summary of Significant Accounting Policies:

(i) **Entity and Accounting Period:** These accounts present the transactions of the Government of Sikkim for the period 1 April 2020 to 31 March 2021. The accounts of receipts and expenditure of the Government of Sikkim have been compiled based on the initial accounts rendered by six Treasuries/Pay and Accounts Offices, five Forest Divisions, thirty-six Public Works Divisions, four Irrigation Divisions, four Public Health Engineering Divisions and Advices of the State Bank of Sikkim (SBS). No accounts have been excluded at the end of the year.

(ii) **Basis of Accounting:** With the exception of some book adjustments (**Annexure –A**), the accounts represent the actual cash receipts and disbursements during the accounts period. Physical Assets and Financial Assets such as investments *etc.*, are shown at historical cost *i.e.*, the value in the year of acquisition/purchase. Physical Assets are not depreciated or amortized. Losses in Physical Assets at the end of their life are also not expensed or recognized.

Retirement benefits disbursed during the accounts period have been reflected in the accounts, but the future pension liability of the Government, *i.e.*, the liability towards payment of retirement benefits for the past and the present service of its employees is not included in the accounts.

(iii) **Currency in which Accounts are kept:** The accounts of Government of Sikkim are maintained in Indian Rupees (₹).

(iv) **Form of Accounts:** Under Article 150 of the Constitution, the accounts of the Union and of the States are kept in such form as the President may, on the advice of the Comptroller and Auditor General, prescribe. The word “form” used in Article 150 has a comprehensive meaning so as to include the prescription not only of the broad form in which the accounts are to be kept but also the basis for selecting appropriate heads of accounts under which the transactions are to be classified.

(v) **Classification of Capital and Revenue Expenditure:** Revenue Expenditure is recurring in nature and is intended to be met from revenue receipts. Capital Expenditure is defined as expenditure incurred with the object of increasing concrete assets of a material and permanent character or of reducing permanent liabilities.

2. Consolidated Fund:

(i) **Goods and Services Tax:** Goods and Services Tax (GST) was introduced with effect from 1 July 2017. During the year 2020-21, the State GST collection was ₹463.04 crore compared to ₹454.89 crore in 2019-20, registering an increase of ₹8.15 crore (1.79 *per cent*). This includes Advance Apportionment of IGST amounting to ₹23.31 crore. In addition, the State received ₹686.82 crore as its share of net proceeds assigned to the State under Central GST. The total receipts under GST were ₹1,149.86 crore. The State received, compensation of ₹22.75 crore on account of loss of revenue arising out of implementation of GST during 2020-21.

(ii) **Misclassification between Revenue and Capital Expenditure:** During the year 2020-21 Government of Sikkim incorrectly booked expenditure of ₹12.02 crore under Revenue Section instead of Capital Section as has been determined from the purpose of expenditure. The impact of misclassification on the Revenue Deficit of the State is given under para 7.

(iii) **Reconciliation of Receipts and Expenditure between CCOs and Senior Deputy Accountant General (A&E):** All Controlling Officers are required to reconcile receipts and expenditure of the Government with the figures accounted for by the Senior Deputy Accountant General (A&E), Sikkim. During the year, receipts amounting to ₹71,73.70 crore (100 *per cent* of total receipts) and expenditure amounting to ₹79,62.28 crore (100 *per cent* of total expenditure) were reconciled by the State Government (including expenditure on public debt and loans and advances) respectively.

(iv) **Bookings under Minor Head 800-Other Expenditure and 800-Other Receipts:** The Minor Head 800-Other Expenditure/800-Other Receipts is to be operated only when the appropriate minor head has not been provided in the accounts. Routine operation of Minor Head 800 should be discouraged, since it renders the accounts opaque.

During the year 2020-21, expenditure of ₹867.14 crore (₹159.40 crore relating to 'MH 4801-Capital Outlay on Power Projects' was not unidentified but booked erroneously under Minor Head 800) under 31 Major Heads of account, constituting 11.00 *per cent* of the total expenditure (₹7,882.53 crore) was classified under the Minor Head 800-Other Expenditure in the accounts. Details of substantial expenditure (50 *per cent* and above) booked under Minor Head 800-Other Expenditure are given at **Annexure-B (i)**.

Similarly, receipt of ₹435.11 crore under 31 Major Heads of account, constituting 7.76 *per cent* of the total Revenue Receipts (₹5,607.82 crore) was classified under 800-Other Receipts in the accounts. Details of substantial receipts (50 *per cent* and above) booked under the Minor Head 800 -Other Receipts are given in **Annexure -B (ii)**.

(v) **Unadjusted Abstract Contingent (AC) Bills:** Financial Rules (Rule 290 of Central Treasury Rules) envisage that no moneys should be drawn from government treasury unless it is required for immediate disbursement. In emergent circumstances, Drawing and Disbursing Officers (DDOs) are authorized to draw sums of money through Abstract Contingent (AC) bills by debiting Service Heads.

As per Finance Department, Government of Sikkim Circular dated 27 December 1983, the Drawing and Disbursing Officers are authorised to draw sums of money by preparing Abstract Contingent (AC) Bills by debiting relevant service heads. They are required to present Detailed Contingent (DC) Bills containing vouchers in support of final expenditure within three months of the withdrawal of AC Bills. Non-submission of DC Bills within the prescribed time limit renders the accounts inaccurate to that extent and the expenditure unascertained.

Out of 521 AC bills amounting to ₹20.82 crore drawn during the year 2020-21, 151 AC bills amounting to ₹11.19 crore (54 per cent) were drawn in March 2021. DCC Bills in respect of a total of 3133 AC bills amounting to ₹75.18 crore as on 31 March 2021 were not received. Details of unadjusted AC bills as on 31 March 2021, pending submission of DCC bills are given below:

Year	No. of unadjusted AC Bills	Amount (₹ in crore)
Upto 2018-19	2361	50.65
2019-20	351	5.68
2020-21	421	18.85
Total	3133	75.18

The major defaulting departments that had not submitted DCC bills are Social Justice, Empowerment and Welfare Department (₹6.77 crore), Health Care, Human Services and Family Welfare Department (₹6.72 crore), Rural Management and Development Department (₹6.54 crore), Horticulture and Cash Crops Management Department (₹5.51 crore), Personnel, Administrative Reforms, Training, Public Grievances, Career Options & Employment Skill Development & Chief Minister's Self Employment Schemes Department (₹5.33 crore), Police Department (₹4.92 crore). Age analysis of AC bills of these Departments is shown in **Annexure –C**.

(vi) Utilization Certificates (UCs) for Grants-in-Aid not received:

In terms of Rule 116 (1) of the Sikkim Financial Rules, 1979 every grant made for a specific object is subject to implied condition that the grant shall be spent upon the object within a reasonable time of one year from the date of issue of the letter sanctioning grant and that any portion of the amount which is not ultimately required for expenditure upon that object shall be duly surrendered to Government. To the extent of non-submission of UCs, there is no assurance that the amount shown in Finance Accounts had reached the beneficiaries and thus the expenditure cannot be vouched as correct or final.

During the year 2020-21, 48 number of UCs amounting to ₹16.57crore pertaining to the period 2013 to 2021 were cleared. The position of outstanding UCs as on 31 March 2021 is given below:

Year*	Number of UCs Outstanding	Amount (₹ in crore)
Upto2018-19	977	91.66
2019-20	136	44.16
2020-21	279	56.46
Total	1392	192.28

* The year mentioned above relates to “Due year” i.e. after one year of actual drawal.

Major defaulting departments that had not submitted UCs are Ecclesiastical Department (₹ 58.89 crore, 30.63 *per cent*), Healthcare, Human Services and Family Welfare Department (₹ 27.58 crore, 14.34 *per cent*), Rural Management and Development Department (₹ 30.72 crore, 15.98 *per cent*), Education Department (₹ 9.66 crore, 5.02 *per cent*), Power Department (₹ 15.81 crore, 8.22 *per cent*) Social Justice, Empowerment and Welfare Department (₹ 12.41 crore, 6.45 *per cent*), Home Department (₹10.84 crore, 5.64 *per cent*). Age analysis of UCs of Departments having highest pendency is shown in **Annexure – D**.

(vii) Liabilities towards Retirement benefits: The expenditure on “Pension and other Retirement Benefits” for State Government employees recruited on or before 31 March 2006 was ₹819.24 crore during the year (excluding expenditure on National Pension System).

(viii) Interest Adjustment: Government is liable to pay/adjust interest in respect of balances under category J-Reserve Funds (a. Reserve Funds bearing interest) and K-Deposit and Advances (a.

Deposits bearing interest), and for this purpose, specific Sub-Major Heads are provided in the List of Major and Minor Heads of Account.

Details of these Funds/Deposits and interest paid by the Government during the year 2020-21, are given below:

(₹ in crore)

Funds/Deposits	Balance as on 1 April, 2020	Basis for calculation of interest	Interest due	Interest paid
Defined Contribution Pension Scheme for Government Employees	66.13	Interest calculated as per the rate of Interest 7.10 <i>per cent</i> notified by the Government / Payable to General Provident Fund	4.70	Nil
		Total	4.70	Nil

Non-payment of interest of ₹4.70 crore has resulted in understatement of Revenue Deficit and Fiscal Deficit by this amount.

(ix) **Investments:** Information on Government investments appearing in Statements 8 and 19 of the Finance Accounts is based on the accounts and sanctions received by the Sr. Deputy Accountant General (A&E), but has not been confirmed by the concerned departments (including Finance) and the investee entity. The Government invested ₹2.50 crore in 2020-21. Government investment of ₹106.68 crore as on 31 March 2021 yielded dividend/interest of ₹2.78 crore (2.61 *per cent*) during 2020-21. Details of Government investment as on 31 March 2020-21 are given as follows:

(₹ in crore)

Category	Number of entities	Investment at the end of the year 2020-21
Statutory Corporation	3	8.14
Government Companies	25	86.91
Co-operative Banks & Societies	9	11.63
Total	37	106.68

(x) **Grants/Loans given to PSUs where accounts are not finalized:** No loans have been given to PSUs by the Government of Sikkim during the year 2020-21. However, the State Government had given Grants of ₹11.01 crore to eight PSUs/ Statutory Bodies etc. during the year 2020-21. Out of

these eight PSUs/ Statutory Bodies *etc.*, six bodies had not finalized their accounts for the year 2019-20. Details are in **Annexure–E**.

(xi) Guarantees given by the Government: In terms of the Sikkim Government Guarantees Act, 2000, the total outstanding Government Guarantees as on the first day of April of any year shall not exceed thrice the State’s Tax Receipts of the second preceding year. The outstanding guarantees of ₹3,543.53 crore as on 1 April 2020, works out to 396.85 *per cent* of the State’s Tax Receipts of the year 2018-19 (₹892.92 crore) and was exceeds the limits prescribed.

Under the Government Guarantee Act 2000, the Government shall charge a minimum of one per cent of the guaranteed amount as guarantee commission. During 2020-21, the State Government received ₹1.97 crore towards guarantee commission and receivable amount of ₹4.81 crore. Details are given in Statement 9 and 20 of the Finance Accounts.

(xii) Expenditure on Ecology and Environment: The National Environment Policy, 2006 is intended to mainstream environmental concerns in all developmental activities. The Budget and Expenditure data relating to “Environment”, “Waste Management”, “Prevention and Control of Pollution”, “Environment Research and Education”, “Environmental Protection” *etc.* are compiled from the vouchers/budget documents *etc.* rendered by the State Government.

The expenditure incurred by the State Government towards environment is depicted in the Finance Accounts up to the level of Minor Head under various functional heads of account. During the year 2020-21, the Government of Sikkim incurred ₹4.33 crore against the budget allocation of ₹8.88 crore under Major Heads 3435. The expenditure incurred during 2020-21 was ₹4.33 crore, *i.e.* 0.07 *per cent*, of the total Revenue Expenditure. Minor Head wise details of expenditure *viz-a-viz* Budget is given in **Annexure - F**.

(xiii) Incomplete projects aged five years and more: As per information received from the State Government, there were 45 incomplete projects under Education Department, 1 incomplete project under Power Department, 13 incomplete projects under Urban Development Department and 1 incomplete projects under Police Department, which were aged five years or more. The details of incomplete projects along with revised cost and escalation in the cost are given in **Annexure–G**.

(xiv) Transfer of Funds to various Implementing Agencies: The State Government provides funds to State/District Level Agencies/ Autonomous Bodies and Authorities, Societies, Non-Governmental Organizations *etc.*, as grants for implementation of Central Sector Schemes, Centrally

Sponsored Schemes and State Schemes. During 2020-21, an amount of ₹110.81 crore was given by the State Government to various implementing agencies for implementation of Government scheme/works/programmes. The aggregate amount of unspent balances in the accounts of the implementing agencies kept outside the Government Accounts (in bank Accounts) is not readily ascertainable. The Government expenditure as reflected in the Accounts to that extent is, therefore, not final.

(xv) Writing off of Central Loans: Further to the recommendations of the Thirteenth Finance Commission, Ministry of Finance, Government of India, in a series of orders, all dated 29 February 2012, had written off loans advanced to the State Government by various Ministries (except those advanced by the Ministry of Finance itself) as on 31 March 2010, towards Central Plan and Centrally Sponsored Schemes. Ministry of Finance permitted the State Governments to adjust the excess repayments of principal and interest made from the effective date of the order (31 March 2010) and its implementation against future repayments to the Ministry of Finance. The Government of Sikkim had made excess repayment of ₹15.95 crore to end of 31 March 2013, of which, Ministry of Finance has so far adjusted ₹14.61 crore.

(xvi) Ways and Means Advances from SBS availed by the Government of Sikkim during 2020-21: There is no Act/ Rules/ Orders etc. in respect of Ways and Means Advances from SBS. During 2020-21, the Government of Sikkim did not avail Ways and Means Advances.

(xvii) Committed Liabilities: In terms of the Twelfth Finance Commission recommendations, some action has been initiated by the Central Government to move towards accrual basis of accounting. However, as the transition would occur in stages, for a changeover to the accrual based system of accounting, some additional information in the form of statements is required to be appended to the present system of cash accounting to ensure more transparency in decision-making. The State Government did not furnish information on Committed Liabilities.

(xviii) Restructuring of Centrally Sponsored Schemes (CSSs)/Additional Central Assistance (ACA) excluding Block Grants:

Consequent to the merger of Plan/Non-Plan, the Central Assistance released is now classified as Central Assistance/Share under Centrally Sponsored Schemes.

As against ₹991.45 crore depicted in the Public Financial Management System (PFMS) portal of Controller General of Accounts (CGA) towards Central Assistance/Share under Centrally Sponsored Schemes of the Government of Sikkim in 2020-21, the State Government had booked ₹878.22 crore (excluding direct transfer to the beneficiaries through PFMS portal by the Central

Ministries/Departments). The same have been appropriately booked in the accounts of the State Government under MH 1601 Grants-in-Aid from the Central Government.

The total expenditure booked under Centrally Sponsored Schemes is ₹748.28 crore (Revenue Expenditure ₹476.45 crore and Capital Expenditure ₹271.83 crore), which includes expenditure out of Central Assistance and State share for Centrally Sponsored Schemes.

(xix) Direct transfer of Central Scheme Funds to Implementing Agencies in the State (Funds routed outside State Budget):

As per PFMS portal of CGA, ₹90.79 crore was directly received by the implementing agencies in the State during 2020-21. The total amount transferred by the Central Government to the State during the year 2020-21 was ₹1082.24 crore (₹991.45 crore Central Assistance/Share under Centrally Sponsored Schemes *plus* ₹90.79 crore Direct transfer to implementing agencies /beneficiaries).

Out of total amount of ₹90.79 crore, ₹90.62 crore being the Central Assistance/Share was transferred to the intermediaries (i.e. NGOs. Societies *etc.*) and ₹0.17crore directly to the beneficiaries.

The direct transfer of fund to the implementing agencies has increased by 56 *per cent* as compared to 2019-20 (from ₹ 40.13 crore in 2019-20 to ₹90.79 crore in 2020-21). Details are in **Appendix-VI** of Finance Accounts Volume – II.

3. Contingency Fund: In exercise of the powers conferred by Section 2 of the Sikkim Contingency Fund Act, 1975, the State Government made the Sikkim Contingency Fund Rules, 1975 for regulating all matters connected with or ancillary to the custody of, payment of monies into, and the withdrawal of monies from, the Contingency Fund of the State of -Sikkim. The Contingency Fund of the State of Sikkim has a corpus of ₹1.00 crore. At the end of 2020-21, no amount remained un-recouped under various heads. As on 31March 2021, Contingency Fund has balance of ₹1.00 crore.

4. Public Account:

(i) National Pension System:

The State Government employees recruited on or after 1 April 2006 are covered under the National Pension System (NPS) which is a Defined Contribution Pension Scheme. In terms of the Scheme, the employee contributes 10*per cent* of his/her basic pay and dearness allowance, and 10 *per cent* of basic pay and dearness allowance is contributed by the State Government; and the entire amount is to be transferred to the designated fund manager through the National Securities Depository Limited (NSDL)/Trustee Bank.

During the year 2020-21, total contribution to Defined Contribution Pension Scheme was ₹176.88 crore (Employees' contribution ₹87.99 crore and Government contribution ₹88.89 crore including ₹0.90 crore pertaining to previous years). The Government transferred ₹176.88 crore to the Public Account under Major Head 8342-117 Defined Contribution Pension scheme.

During the year 2020-21, ₹159.89 crore was transferred to NSDL/Trustee Bank. Balance amount of ₹83.13 crore is yet to be transferred to NSDL. Uncollected, unmatched and un-transferred amounts, with accrued interest, represent outstanding liabilities of the Government under the Scheme.

(ii) Reserve Funds:

Details of Reserve Funds are available in Statements 21 and 22 of the Finance Accounts. There are six active Reserve Funds earmarked for specific purposes. The total accumulated balance at the end of 31 March 2021 in these funds was ₹1080.83 crore. Out of which, ₹376.29 crore was under Reserve Fund bearing interest and ₹704.54 crore under Reserve Fund not bearing interest.

(A) Reserve Funds bearing Interest:

(a)(i) State Disaster Response Fund (SDRF):

In terms of guidelines on constitution and administration of the State Disaster Response Fund (under Major Head-'8121 General & Other Reserve Funds' which is under interest bearing section), the Central and State Governments are required to contribute to the fund in the proportion of 90:10. During the year 2020-21, the State Government received ₹50.00 crore as Central Share. The State Government's share during the year was ₹6.00 crore. The State received ₹73.86 crore from the NDRF. The State Government transferred ₹132.43 crore (Central share ₹50.00 crore, State share ₹6.00 crore, NDRF ₹73.86 crore and interest ₹2.57 crore) to the Fund under Major Head 8121-122 SDRF.

The contributions to the Fund, expenditure and the balance therein are as under:

(₹ in crore)

Opening balance (01 April 2020)	Contribution by Centre	State Share	Interest	Receipts under NDRF	Total receipts during the year	Amount set off (MH 2245-05)	Balance in the fund	Invested by State Government during the year
27.96	50.00	6.00	2.57	73.86	132.43	116.85	43.54	Nil

The entire expenditure of ₹ 116.85 crore incurred on natural calamities was set off (MH 2245-05) against the Fund balance of ₹ 160.39 crore. The balance lying under the Fund as at the end of 31 March 2021 was ₹43.54 crore.

During the year State Government was not investment. However, State Government has liquidated ₹5.50 crore. The total fund accumulated under SDRF was not invested fully.

(a)(ii) State Disaster Mitigation Fund:

The State Government had established the Sikkim State Disaster Mitigation Fund (SDMF) vide Notification No.05/Adm/LRDMD dated 24 February 2018. The Fund is to be utilised for prevention and mitigation of various hazards that may turn into disaster. During 2020-21 the fund had an opening balance of ₹ 0.92 crore and State Government was not transferred any amount to the Sikkim SDMF. During the year there was no expenditure under SDMF, the fund had a closing balance of ₹ 0.92 crore as on 31 March 2021. The details are available in Statement 21 of the Finance Accounts.

(b) State Compensatory Afforestation Fund: In compliance with the instructions issued by the Ministry of Environment and Forests, GoI vide their letter No. 5-1/2009-FC dated 28 April,2009 and Guidelines of 2 July 2009, the State Governments are required to establish the State Compensatory Afforestation Fund for amounts received from user agencies and utilization of monies collected for undertaking Compensatory Afforestation, assisted natural regeneration, conservation and protection of forests, infrastructure development, wildlife conservation and protection and other related activities and for matters connected therewith or incidental thereto.

The monies received by the State Governments from the user agencies need to be credited in 'State Compensatory Afforestation Deposits' under interest bearing section in Public Account of the State at Minor head level below the Major Head 8336-Civil Deposits. As per Section 3 (4) of the Compensatory Afforestation Fund Act, 2016, 90 *per cent* of the fund needs to be transferred to the Major Head 8121-General and Other Reserve Funds in Public Account of State and balance 10 *per cent* to be credited into the National Fund on yearly basis provided that, the credit of 10 *per cent* Central share of funds should be ensured on monthly basis so that the same is transferred to the National Fund.

The applicable rate of interest on balances available under 'State Compensatory Afforestation Deposits' under '8336-Civil Deposits' and 'State Compensatory Afforestation Fund' under 8121-General and other Reserve Funds will be as per the rate declared by the Central Government on year to year basis.

During the year 2020-21, the State Government received ₹5.71 crore from the user agencies and credited the same under Major Head 8336-Civil Deposits. The Government transferred ₹5.10 crore (89 *per cent*) to Major head 8121-General and Other Reserve Funds and ₹0.57 crore (10 *per cent*)

was remitted to the National fund during the year 2020-21, leaving ₹0.04 crore in the fund. The Government also received ₹12.01 crore as interest on State Compensatory Afforestation Fund and credited it to the CAMPA Fund under Major Head '8121- General and Other Reserve Fund'. The total balance in the State Compensatory Afforestation Fund as on 31 March 2021 was ₹331.83 crore. The interest paid on CAMPA Fund should have been booked under MH 2049-05-105 instead of MH 2049-03-111.

B Reserve Funds not bearing Interest:

(a) Consolidated Sinking Fund:

The Government of Sikkim set up the Consolidated Sinking Fund for amortization of loans in 2004-05. According to the guidelines of the Fund, States may contribute a minimum of 1 to 3 *per cent* of their outstanding open market loans at the end of the previous year to the Consolidated Sinking Fund. There is no ceiling to the amount of contributions in a year. It is open to the State Government to invest in the Fund from the general Revenues at any time or from other sources such as disinvestment proceeds to the Fund at its discretion. Following are the transactions in the Fund:

(₹ in crore)						
Opening balance as on 01 April 2020	Additions to the Fund (Contribution and interest)		Payments out of the Fund	Total balance in the Fund	Amount invested with SBS and Commercial Banks	Closing balance as on 31 March 2021
	Required contribution (minimum 1 <i>per cent</i> of the open market loans as on 31 March 2021)	Contribution and interest added during the year				
476.92	48.95	41.23	Nil	518.15	41.23	518.15*

*Includes ₹41.23 crore invested with SBS during 2020-21.

(b) Guarantee Redemption Fund: As per notification No 04/Fin/ Acctt/ dated 25 April 2005, the State Government constituted Guarantee Redemption Fund. The fund is to be administered by State Bank of Sikkim (SBS). The notification stipulates that the State Government shall initially contribute a minimum of ₹1.72 crore. The Government is required to contribute an amount equivalent at least to 1/5th of the outstanding invoked guarantees plus an amount likely to be invoked as a result of the incremental guarantees issued during the year. However, it is open to the Government to increase contribution to the fund at its discretion.

The total accumulation of the Fund was ₹63.87 crore as on 31 March 2021. Out of total accumulation ₹60.41 crore has been invested by the State Government. The details are as under:

(₹ in crore)

Opening balance (01 April 2020)	Additions to the Fund (contribution and interest)		Payments out of the Fund	Total balance in the Fund	Amount invested with SBS during the year 2020-21	Closing balance (31 March 2021)	
	Required contribution (an amount equivalent atleast 1/5 th of the outstanding invoked guarantees plus an amount likely to be invoked as a result of the incremental guarantees issued during 2020-21)	Actuals during 2020-21					
		Contribution					Interest
58.37	N.A.*	2.00	3.50	Nil	63.87	5.50	63.87

Transactions in the Fund are depicted in Statements 21 and 22.

* State Government has not worked out the details of Guarantees likely to be invoked.

(iii) Suspense and Remittance Balances:

The Finance Accounts reflect the net balances under Suspense and Remittance Heads. The outstanding balance under these heads is worked out by aggregating the outstanding debit and credit balances separately under various heads. The position of gross figures under major suspense heads for the last three years is given in **Annexure-H**.

Non-clearance of outstanding balances under these heads affects the accuracy of receipt/expenditure figures and balances under different heads of Accounts (which are carried forward from year to year) of the State Government.

(iv) **MH 8670 Cheques and Bills:** Credit balance under MH 8670 Cheques and Bills indicates cheques issued but remaining un-encashed. The opening balance as on 01 April 2020 was ₹212.63 crore (Credit). During 2020-21, cheques worth ₹5,833.51 crore were issued, against which ₹5,707.68 crore was encashed during the year, leaving a closing balance of ₹338.46 crore (Credit) as on 31 March 2021. The closing balance represents expenditure originally booked in various financial years

under different functional Major Heads, which has not resulted in any cash outflow to the Government of Sikkim till 31 March 2021.

(v) **Central Road Fund (CRF):** Government of India provides annual grants under the CRF to the State Government to incur expenditure on specific road projects. In terms of the extant accounting procedure, the grants are to be initially booked as Revenue Receipts under Major Head “1601 Grants-in-Aid”. Thereafter the amount so received is to be transferred by the State Government to the Public Account under Major Head “8449-Other Deposits-103 Subvention from Central Road Fund”, through Revenue Expenditure Major Head “3054 Roads and Bridges”. This process ensures that receipt of the grants do not result in overstatement of Revenue Surplus or understatement of Revenue Deficit in the accounts. The expenditure on prescribed road works under CRF will first be accounted for under the relevant Capital or Revenue Expenditure section (Major Heads 5054 or 3054) and reimbursed out of the Public Account under Major Head 8449 as a deduct expenditure to the concerned Major Head (5054 or 3054 as the case may be).

There was no opening balance in the Fund as on 01 April 2020. During the year 2020-21 the State Government received grant of ₹3.98 crore towards CRF and transferred an amount of ₹3.98 crore to the Deposit Head 8449 through expenditure Head 3054. The State Government incurred expenditure of ₹3.98 crore from the fund during the year and there was no closing balance in the fund as on 31 March, 2021.

(vi) **Building and other Construction Workers Welfare Cess:** The Government of India enacted the Building and Other Construction Workers Welfare Cess Act, 1996 (Cess Act) to levy and collect cess for providing benefits to the workers. The Act, inter alia, mandated constitution of a Building and Other Construction Workers’ Welfare Board and framing of rules by every State Government to exercise the powers conferred under the Act. Accordingly, the Government of Sikkim have constituted Sikkim Building & Other Construction Workers Welfare Board. The Board is responsible for the operation and maintenance of the amount credited by Government as Labour Cess Deposits. During the year 2019-20, total Cess collection was ₹ 15.60 crore, out of which ₹ 12.37 crore (79.29 *per cent* of the total collection) has been spent by the Board on welfare of the workers *viz.*, educational scholarships, maternity benefits, medical assistance, personal protective equipment, *etc.* Administrative expenses *i.e.* other than expenses on welfare of workers during the year amounted to ₹ 0.47 crore (3.01 *per cent* of the total collection).

The Cess so collected is not credited into the Government Account but is deposited into the Board’s Bank Account with the State Bank of Sikkim and other banks.

(vii) **Other Cess:** During the year 2020-21, the Government collected cess of ₹27.67 crore being the collection of Cess (other than Labour Cess). Out of total collection of ₹27.67 crore, ₹43.95 crore was transferred to the fund by State Government (₹7.95 crore, pertaining to collections of Sikkim Ecology and Environmental Cess during 2018-19 (₹6.77 crore) and 2019-20 (₹1.18 crore), was transferred to the Fund (MH8235-200-02-Sikkim Ecology Fund) by the State Government and ₹36.00 crore pertains to Sikkim Transport Infrastructure Development Fund (MH8235-200-01- Sikkim Transport Infrastructure Development Fund) *via* Book adjustment during 2020-21. Out of collection of ₹21.36 crore during the year, an excess of ₹14.64 was made towards Sikkim Transport Infrastructure Development Fund which required to be adjusted in the financial year 2021-22. Details of other types of Cess and amount collected during the year are given below:

(₹ in crore)

Sl No	Head of Account	Description of Cess	Amount
1	0045-112-01	Sikkim Transport Infrastructure Development Cess	21.36
2	0045-112-02	Sikkim Ecology and Environmental Cess	0.21
3	0045-112-03	Education Cess	6.10
		Total	27.67

(viii) **Cash Balance:** The Cash balance as on 31 March 2021 as per record of Sr. Deputy Accountant General was ₹34.99 crore and that reported by the SBS was ₹0.28 crore. There was a net difference of ₹34.71 crore, mainly due to non-reconciliation of PAO with SBS. The difference is under reconciliation.

The differentials in Cash Balance for the previous years are as follows:

(₹ in crore)

Year	Cash Balance differential
Upto 2015-16	75.09
2016-17	19.43
2017-18	34.21
2018-19	31.42
2019-20	34.73
2020-21	34.71

5. Disclosures in accordance with Indian Government Accounting Standards (IGAS):

(a) IGAS 1- Guarantees given by the Governments: IGAS-1 requires that sector-wise and class-wise disclosures on guarantees given by the State Government should be incorporated in Finance Accounts. Statements 9 and 20 show the details of Guarantees given by the State Government and the interest on the guaranteed amount. Although sector-wise details have been disclosed, class-wise details were not incorporated in Finance Accounts of the State.

The details on Guarantees reported in Statements 9 and 20 prepared as per IGAS 1, are on the basis of the information provided by the State Government.

(b) IGAS 2- Accounting and classification of Grants-in-aid: As per IGAS-2, expenditure relating to Grants-in-aid should be classified as revenue expenditure even if it involves creation of assets, except in cases specifically authorized by the President on the advice of the Comptroller and Auditor General of India. Requirements regarding accounting and classification of Grants-in-aid given by the State Government have been depicted in Statement 10 and Appendix III which are prepared as per the requirements of IGAS 2.

(c) IGAS 3- Loans and Advances made by the Government: IGAS-3 requires disclosure on Loans and Advances made by the Union and the State Governments.

Statements 7 and 18 of the Finance Accounts 2020-21 have been prepared incorporating the disclosures under IGAS 3. The accounts of loans and advances are maintained by the State Government. The details of loan and advances reported in these Statements of the Finance Accounts are prepared on the basis of the information provided by the State Government.

The reconciliation status of closing balances depicted in Statements 7 and 18 as on 31 March 2021 with the Loanee Entities and State Government has not been provided by state government-

As on 31 March 2021 loans aggregating ₹204.35 crore given to Autonomous Bodies/PSUs, Authorities, *etc.* were outstanding. During the year 2020-21 repayment of ₹0.85 crore had been received from the concerned loanees.

Information on amount of loans, for which terms and conditions of their repayment are not settled, has not been furnished by the State Government (details in Additional Disclosures to Statement 18). Consequently, the receivables of the State Government on this account could not be estimated.

The State Government also has not furnished the information on recovery of loans given to Statutory Bodies/PSUs, *etc.* that was overdue at the end of the year (details in Statement 7, Section 3).

6. Disclosure under FRBM Act.

Disclosure under Sikkim Fiscal Responsibility and Budget Management (FRBM/MTFP)

Act, 2010: In terms of Section 1 of sub-section (3) of the Sikkim Fiscal Responsibility and Budget Management (FRBM) Act 2010, the Government of Sikkim presented the Medium Term Fiscal Policy and Strategy Statement along with the State Budget for 2020-21. The targets mentioned in the Act and achievements in 2020-21 as depicted in the Accounts are as follows:

Sl. No.	Targets	Achievements during the year as per the accounts and GSDP*
1	Maintain revenue account balance beginning from the year 2011-12.	The Government of Sikkim had a Revenue Deficit of ₹7,60.83 crore in 2020-21 (2.32 per cent of GSDP)
2	Fiscal deficit shall not exceed 5.00 per cent during the period 2020-21	The Fiscal Deficit of ₹2273.54 crore as per the accounts was 6.95 per cent of GSDP for 2020-21
3	Outstanding debt expressed as percentage of GSDP shall be less than 24.64 per cent of GSDP during 2020-21.	The outstanding debt for 2020-21 (₹9,058.84 crore) was 27.68 per cent of GSDP
4.	Cap outstanding guarantees within specific limit under the Sikkim Ceiling on Government Guarantees Act, 2000 (Under the Sikkim Ceiling on Government Guarantee Act 2000 (Act No. 21 of 2000) the ceiling on the total outstanding Government Guarantees as on the 1st day of April of any year shall not exceed thrice the State's Tax Receipt of the second preceding year.)	During the year, cumulative amount guaranteed by the State Government was ₹4527.47 crore. The outstanding guarantees of ₹3543.53 crore as on 1 April 2020, works out to 396.85 per cent of the State's Tax Receipt of the year 2018-19 (₹892.92 crore) and was exceeds the limits prescribed.

The Fiscal Deficit of ₹2,273.54 crore was financed by way of (i) Internal debt (Market borrowing, Loans from financial Institution etc.) ₹1,293.09 crore, (ii) Loans and Advances from the Central Government ₹191.87 crore, (iii) Small Savings, Provident Fund etc. ₹155.43 crore, (iv) Deposit and Advances ₹0.84 crore, (v) Sinking Funds and Reserve Funds ₹16.93 crore, (vi) Suspense & Miscellaneous ₹126.47 crore, (vii) Remittances ₹355.33 crore, (viii) Cash Balances ₹293.24 crore, (ix) Deduct Investments ₹159.66 crore.

GSDP (Gross State Domestic Product) of Sikkim for 2020-21 as available from Ministry of Statistics and Programme Implementation is ₹32,724 crore. Outstanding debt includes all debts and other liabilities.

The status of target and achievement is required to be disclosed by the State Government in the Legislature at the time of presentation of the Budget for 2020-21 as stipulated by the FRBM Act and Rules. In this context,

- (i) No disclosure has been made on significant changes in the Accounting Standards, policies and practices affecting or likely to affect the compliance of the prescribed fiscal indicators; and
- (ii) No disclosure has been made in respect of Major Works and Contracts, Committed liabilities, claims in respect of unpaid bills on works and supplies, Statement of Assets and in respect of weighted average Interest Rates on Govt. Liabilities.

7. Impact on Revenue deficit and Fiscal deficit:

The impact on the Revenue Deficit and Fiscal Deficit of the Government of Sikkim as brought out in the preceding paras is tabulated below:

Para Number	Item	Impact on Revenue Deficit		Impact on Fiscal Deficit	
		Overstatement (₹ in crore)	Understatement (₹ in crore)	Overstatement (₹ in crore)	Understatement (₹ in crore)
2 (ii)	Misclassification between revenue and capital	12.02	Nil	Nil	Nil
2 (x)	Non-provision of interest towards Defined Contribution Pension Scheme for Government Employees (National Pension System)	Nil	4.70	Nil	4.70
Total (Net) Impact		7.32 Net Overstatement		4.70 Net Understatement	

Annexure – A

Statement of Periodical/ Other Adjustments

(Refer para 1 (ii) of Notes to Accounts)

(₹ in crore)

Sl. No.	Head of Accounts		Amount	Remarks
	From	To		
1	8121-General and other Reserve Fund 122-State Disaster Response Fund	2245-Relief on account of Natural Calamities <i>05-Calamity Relief Fund</i> 901-Deduct amount met from Calamity Relief Fund	116.85	Transfer of expenditure to State Disaster Response Fund
2	8235-General and other Reserve Fund 200-Other Funds	5054-Capital Outlay on Roads and Bridges <i>05-Roads of Interstate or Economic Importance</i> 901-Deduct amount met from Sikkim Transport Infrastructure Development Fund	25.00	Transfer of expenditure to Sikkim Transport Infrastructure Development Fund

Annexure – A

Statement of Periodical/ Other Adjustments

(₹ in crore)

Sl. No.	Head of Accounts		Amount	Remarks
	From	To		
4	2045-Other Taxes and Duties on Commodities and Services 797-Transfer to Reserve Funds/Deposit Accounts	8235-General and other Reserve Fund 200-Other Funds	43.95	Fund transferred ₹ 36.00 crore to the Sikkim Transport Infrastructure Development Fund and ₹ 7.95 crore to the Sikkim Ecology Fund
5	2049-Interest Payment <i>03-Interest on Small Savings, Provident Funds etc.</i> 104-Interest on State Provident Funds	8009-State Provident Fund <i>01-Civil</i> 101-General Provident Fund	80.00	Annual Interest credited to GPF
6	2049- Interest Payment <i>03- Interest on Small Savings, Provident Funds etc.</i> 108-Interest on Insurance and Pension Fund	8011-Insurance and Pension Fund 107-State Government Employees' Group Insurance Scheme	6.35	Annual Interest credited to SGEGIS

Annexure – A

Statement of Periodical/ Other Adjustments

(₹ in crore)

Sl. No.	Head of Accounts		Amount	Remarks
	From	To		
7	2071-Pensions and Other Retirement benefits <i>01-Civil</i> 117-Government Contribution of Defined Contribution Pension Scheme	8342-Other Deposits 117-Defined Contribution Pension Scheme for Government Employees	88.89	Contribution given by the Government for Defined Contribution Pension Scheme.
8	3054-Roads and Bridges <i>04-District and Other Roads</i> 797-Transfer to Reserve Funds/Deposit Accounts	8449-Other Deposits 103-Subvention of Central Road Fund	3.98	Transfer to Central Road Fund.
9	8449-Other Deposits 103-Subvention of Central Road Fund	5054-Capital Outlay on Roads and Bridges <i>04-District and Other Roads</i> 901-Deduct amount met from Central Road Fund	3.98	Amount met from Central Road Fund.

Annexure – A

Statement of Periodical/ Other Adjustments

(₹ in crore)

Sl. No.	Head of Accounts		Amount	Remarks
	From	To		
10	8121-General and other Reserve Fund 122-State Disaster Response Fund	2245-Relief on Accounts of Natural Calamities <i>80-General</i> 901-Deduct amount met from State Disaster Mitigation Fund	Nil	Transfer of expenditure to State Disaster Mitigation Fund

Annexure – B (i)

Statement of Major Head-wise Expenditure booked under Minor Head 800 – Other Expenditure.

(Refer para 2 (iv) of Notes to Accounts)

(₹ in crore)

Major Head	Major Head Description	Total Expenditure	Expenditure booked under Minor Head 800	Percentage of Column 4 to Column 3
(1)	(2)	(3)	(4)	(5)
4801	Capital Outlay on Power Projects	161.90	159.40	98
2217	Urban Development	178.98	157.61	88
2245	Relief on Account of Natural Calamities	141.71	101.70	72
2216	Housing	77.85	72.27	93
2435	Other Agricultural Programmes	15.86	15.86	100
4216	Capital Outlay on Housing	15.00	15.00	100
2075	Miscellaneous General Services	26.43	14.65	55.43
2407	Plantations	6.51	6.51	100
4225	Capital Outlay on Welfare of SC/ST/OBC	6.19	6.19	100
2852	Industries	6.15	6.15	100
2810	Non-Conventional Sources of Energy	1.94	1.94	100

Annexure – B (ii)

Statement of Major Head-wise Receipts booked under Minor Head 800 – Other Receipts

(Refer para 2 (iv) of Notes to Accounts)

(₹ in crore)

Major Head	Major Head Description	Total Receipts	Receipt booked under Minor Head 800	Percentage of Column 4 to Column 3
(1)	(2)	(3)	(4)	(5)
0801	Power	346.05	346.05	100
0059	Public Works	14.24	12.89	91
0406	Forest and Wild Life	14.88	12.11	81
0070	Other Administrative Services	12.00	11.37	95
0029	Land Revenue	13.33	7.52	56
1452	Tourism	3.44	2.57	75
0071	Contributions and Recoveries towards Pension and Other Retirement Benefits	4.43	3.30	75
0217	Urban Development	2.91	2.91	100
0515	Other Rural Development	1.09	1.09	100
0403	Animal Husbandry	1.24	0.72	58
0235	Social Security and Welfare	0.47	0.47	100
0702	Minor Irrigation	0.18	0.18	100

Annexure – B (ii)**Statement of Major Head-wise Receipts booked under Minor Head 800 – Other Receipts**
(Refer para 2 (iv) of Notes to Accounts) **Concl.**

(₹ in crore)

Major Head	Major Head Description	Total Receipts	Receipt booked under Minor Head 800	Percentage of Column 4 to Column 3
(1)	(2)	(3)	(4)	(5)
0853	Non-ferrous Mining and Metallurgical Industries	0.16	0.16	100
0220	Information and Publicity	0.13	0.13	100
0425	Co-operation	0.04	0.02	65
0056	Jails	0.01	0.01	100

Annexure – C

Unadjusted Abstract Contingent (AC) Bills (Refer para 2 (v) of Notes to Accounts)

(₹ in crore)

SI No	Department	Number of unadjusted AC bills	Amount
	Upto 2018-19		
1	Agriculture	25	1.15
2	Animal Husbandry and Veterinary Services	19	1.79
3	Buildings and Housing	46	0.15
4	Co-operation	11	0.25
5	Culture	8	0.23
6	Ecclesiastical	3	0.32
7	Education	69	0.59
8	Election	16	0.58
9	Finance	88	0.29
10	Food and Civil Supplies	9	1.1
11	Forest and Environment	24	0.14
12	Health and Family Welfare	158	6.43
13	Home	283	2.94
14	Horticulture	140	5.41
15	Commerce and Industries	4	0.01
16	Information and Public Relation	12	0.13
17	Information Technology	18	0.26
18	Water Resources	12	0.02
19	Judiciary	52	0.3
20	Labour	40	0.15
21	Land Revenue and Disaster Management	47	0.14
22	Law	6	0.01
23	Legislature	39	0.28
24	Mines and Geology	6	0.12
25	Motor Vehicles	3	0
26	Parliamentary Affairs	10	0.02
27	Department of Personnel	105	5.31
28	Planning and Development	75	2.34
29	Police	256	2.11
30	Power	24	0.33
31	Printing and Stationary	1	0.01
32	Public Health Engineering	59	0.24
33	Roads & Bridges	46	0.2
34	Rural Development	163	6.45
35	Science and Technology	34	0.07
36	Transport	3	0
37	Social Justice and Welfare	161	4.27

38	Sports and Youth Affairs	104	1.61
39	Tourism and Civil Aviation	78	2.82
40	Urban Development	29	0.09
41	Vigilance	5	0.04
42	Panchayat Raj Institutions	35	1.56
43	Governor	20	0.1
44	Public Service Commission	13	0.28
45	Skill Development	2	0.01
	Sub Total	2361	50.65
2019-20			
1	Agriculture	13	0.71
2	Animal Husbandry and Veterinary Services	13	0.22
3	Buildings and Housing	4	0.02
4	Co-operation	3	0.01
5	Culture	4	0.01
6	Ecclesiastical	4	0.22
7	Education	15	0.2
8	Election	6	0.09
9	Excise	2	0.01
10	Finance	9	0.03
11	Food and Civil Supplies	4	0.09
12	Forest and Environment	18	0.17
13	Health and Family Welfare	11	0.14
14	Home	11	0.1
15	Horticulture	14	0.1
16	Commerce and Industries	3	0.04
17	Information and Public Relation	3	0
18	Information Technology	2	0.01
19	Water Resources	3	0
20	Judiciary	13	0.12
21	Labour	1	0
22	Land Revenue and Disaster Management	26	0.08
23	Legislature	2	0.03
24	Mines and Geology	1	0.02
25	Motor Vehicles	5	0.04
26	Department of Personnel	1	0.01
27	Planning and Development	1	0
28	Police	57	0.18
29	Power	17	0.23
30	Printing and Stationary	1	0
31	Public Health Engineering	3	0.01
32	Roads & Bridges	6	0.1
33	Rural Development	10	0.05
34	Social Justice and Welfare	14	1.22

35	Sports and Youth Affairs	6	0.62
36	Tourism and Civil Aviation	8	0.09
37	Vigilance	1	0.01
38	Panchayat Raj Institutions	12	0.07
39	Governor	6	0.1
40	Public Service Commission	14	0.5
41	Skill Development	4	0.03
	Sub Total	351	5.68
2020-21			
1	Agriculture	6	0.62
2	Animal Husbandry and Veterinary Services	9	0.5
3	Buildings and Housing	12	0.06
4	Co-operation	3	0.07
5	Culture	4	2.39
6	Ecclesiastical	3	0.5
7	Education	44	2.4
8	Election	1	0
9	Excise	5	0.11
10	Finance	12	0.04
11	Food and Civil Supplies	1	0
12	Forest and Environment	12	0.13
13	Health and Family Welfare	15	0.15
14	Home	4	0.02
15	Commerce and Industries	1	0.01
16	Information and Public Relation	8	3.9
17	Information Technology	2	0.13
18	Water Resources	2	0
19	Judiciary	20	0.09
20	Labour	1	0.01
21	Land Revenue and Disaster Management	27	0.08
22	Legislature	1	0
23	Mines and Geology	1	0.02
24	Motor Vehicles	4	0.21
25	Department of Personnel	1	0
26	Planning and Development	5	0.03
27	Police	91	2.64
28	Power	12	0.24
29	Printing and Stationary	1	0
30	Public Health Engineering	4	0.04
31	Roads & Bridges	9	0.14
32	Rural Development	24	0.05
33	Science and Technology	2	0.01
34	Social Justice and Welfare	27	1.26
35	Sports and Youth Affairs	3	0.72

36	Tourism and Civil Aviation	10	0.02
37	Urban Development	5	0.04
38	Vigilance	2	0.11
39	Panchayat Raj Institutions	9	0.81
40	Governor	3	0.02
41	Public Service Commission	8	0.33
42	Skill Development	7	0.95
	Sub Total	421	18.85
	TOTAL OUTSTANDING AC BILLS	3133	75.18

Annexure – D

Outstanding Utilization Certificate

(Refer para 2 (vi) of Notes to Accounts)

(₹ in crore)

Sl No	Department	Numbers of Ucs Outstanding	Amount
UPTO 2018-19			
1	Agriculture	163	0.30
2	Animal Husbandry and Veterinary Services	25	0.08
3	Culture	117	1.19
4	Ecclesiastical	42	21.75
5	Education	7	0.06
6	Forest and Environment	5	0.09
7	Health and Family Welfare	13	17.29
8	Home	6	4.38
9	Horticulture	1	0.50
10	Commerce and Industries	14	3.02
11	Information and Public Relation	4	0.03
12	Information Technology	3	0.06
13	Labour	9	0.04
14	Power	13	7.17
15	Rural Development	76	18.24
16	Science and Technology	15	3.34
17	Social Justice and Welfare	335	11.91
18	Sports and Youth Affairs	105	1.60
19	Tourism and Civil Aviation	15	0.17
20	Panchayat Raj Institutions	9	0.43
	Sub-total	977	91.66
2019-20			
1	Co-operation	14	1.18
2	Culture	10	0.72
3	Ecclesiastical	60	21.53
4	Education	2	1.52
5	Health and Family Welfare	9	5.29
6	Home	6	3.03
7	Horticulture	1	0.50
8	Commerce and Industries	1	0.05
9	Information Technology	15	0.59
10	Motor Vehicles	4	0.03
11	Power	2	3.48
12	Rural Development	5	5.05
13	Science and Technology	4	0.55
14	Social Justice and Welfare	1	0.50
15	Sports and Youth Affairs	2	0.13
	Sub Total	136	44.16

2020-21			
1	Co-operation	1	0.10
2	Culture	14	2.10
3	Ecclesiastical	14	15.61
4	Education	6	8.08
5	Forest and Environment	1	0.50
6	Health and Family Welfare	4	5.00
7	Home	4	3.43
8	Horticulture	1	0.30
9	Commerce and Industries	5	3.01
10	Information Technology	13	0.25
11	Motor Vehicles	3	0.10
12	Parliamentary Affairs	184	1.82
13	Power	5	5.16
14	Rural Development	10	7.43
15	Science and Technology	1	0.35
16	Sports and Youth Affairs	8	0.36
17	Tourism and Civil Aviation	2	0.55
18	Skill Development	3	2.32
	Sub Total	279	56.46
	TOTAL OUTSTANDING UCS	1392	192.28

Annexure – E**Loans given to PSUs/Statutory Corporation where accounts are not finalized**

(Refer para 2 (x) of Notes to Accounts)

(₹ in crore)

Sl. No.	Entity Name	Amount	Year of Account finalised
1	Sikkim Industrial Development & Investment Corporation Ltd.	0.50	2018-19
2	State Trading Corporation of Sikkim (STCS)	0.25	2018-19
3	Sikkim Khadi and Village Industries Board	2.95	2007-08
4	State Electricity Regulatory Commission	2.23	2019-20
5	State Women Commission	0.12	2020-21
6	Sikkim Housing & Development Board	2.00	2018-19
7	Sikkim Commission for Backward Classes	1.04	Yet to prepared first account itself.
8	Sikkim State Human Right Commission	1.92	Yet to prepare first account itself.

Annexure – F**Expenditure on Ecology and Environment**

(Refer para 2 (xii) of Notes to Accounts)

(₹ in crore)

Sl. No.	Major Head	Sub-Major Head	Minor Head	Expenditure incurred during	Budget provision	Percentage of expenditure to Budget provision
1	3435	03	001	1.52	1.79	84.92
2	3435	03	101	1.63	5.48	29.74
3	3435	03	103	0.04	0.04	100.00
4	3435	04	800	1.14	1.43	79.72
Total				4.33	8.74	49.54

Annexure – G
Incomplete Projects aged five years and more
(Refer para 2 (xiii) of Notes to Accounts)

(₹ in crore)

Sl. No.	Name of the project/works	Estimated cost of work	Year of Commencement	Target date of Completion	Expenditure during 2020-21	Progressive expenditure at the end of year 2020-21	Pending Payments
Education Department							
1	Construction of Basketball court vertical extension of Annex block approach road to ground construction of reservoir tank upgradation of play field & const. Of car park at GDC Tadong East	3.25	21.09.2010	03.2017	0.00	1.85	1.40
2	Renovation & special repair of staff qtr. 3 Block 18 units at GDC Tadong East	0.55	01.12.2010	03.2017	0.00	0.20	0.34
3	Renovation & special repair of staff qtr. C1-III 16 units C1-IV 8units at GDC Tadong East	0.25	01.12.2010	03.2017	0.00	0.17	0.08
4	Construction of 5 RSB at Deythang JHS West	0.38	15.09.2014	12.2017	0.08	0.35	0.03
5	Construction of MPH cum 12RSB at Assasmlingzey SSS East	2.39	06.08.2012	30.09.2017	0.00	2.15	0.24

6	Construction of MPH cum 12RSB at Dikling SSS East	3.33	12.09.2012	30.09.2017	0.00	2.21	1.12
7	Construction of MPH cum 12RSB at Sadam SSS South	3.09	18.09.2012	...	0.00	1.11	1.98
8	Construction of Model School at Assam Lingzey East	11.88	14.10.2014	31.03.2018	0.47	8.06	3.82
9	Construction of MPH cum 12RSB at Pelling SSS West	2.73	25.03.2013	31.03.2018	0.00	1.94	0.82
10	Construction of MPH cum 12RSB at Singtam SSS East	3.79	10.09.2012	31.12.2017	0.00	3.10	0.69
11	Construction of auditorium at TNA	6.50	07.09.2018	2021	1.39	1.39	5.11
12	Construction of Auditorium at Rangpo Mining SS East	0.54	24.03.2012	23.09.2013	0.00	0.49	0.05
13	Construction of Auditorium at Rumtek SSS East	0.55	26.02.2012	09.2019	0.14	0.35	0.20
14	Construction of 6RSB at TNA Gtk East	0.54	02.03.12	09.2019	0.00	0.46	0.08
15	Construction of Class -III staff qtr. At Hee-Gyathang SSS North	0.76	20.03.2012	19.02.2013	0.00	0.30	0.43
16	Construction of MPH at Rong SS South	0.56	09.07.2013	31.12.2015	0.02	0.48	0.08
17	Construction of 4RSB at Jholungay PS South	0.33	20.04.2012	19.04.2013	0.00	0.28	0.05

18	Construction of 4RSB at L/Assangthang South	0.34	04.03.2013	03.03.2014	0.00	0.24	0.10
19	Construction of 4RSB at Suntaley PS South	0.33	17.02.2014	31.03.2017	0.00	0.09	0.24
20	Construction of Auditorium at Uttarey West	0.52	14.06.2012	30.09.2017	0.02	0.50	0.02
21	Construction of Hostel Building at Kyongsa Girls SSS West	0.80	20.06.2012	31.12.2017	0.16	0.74	0.06
22	Construction of 4RSB at Leythang PS West	0.32	31.07.2012	31.12.2017	0.00	0.05	0.26
23	Construction of 4RSB at Reythang PS West	0.34	02.04.2012	31.12.2017	0.00	0.27	0.07
24	Construction of 4RSB at Lower Takuthang PS West	0.36	10.02.2012	31.12.2017	0.00	0.10	0.26
25	Vertifal Extension for MPH at Temi SSS South	0.72	16.02.2015	15.02.2016	0.20	0.60	0.12
26	Construction of Class -III Quarter at Bermiok Tokal SSS South	0.74	06.03.2014	05.03.2016	0.00	0.49	0.24
27	Construction of 4RSB at Amalay PS South	0.44	05.03.2014	05.03.2016	0.06	0.25	0.19
28	Construction of 6RSB at Namphok SS South	0.61	24.02.2015	...	0.20	0.55	0.06

29	Construction of 6RSB at Kamarey JHS South	0.59	07.03.2014	08.03.2016	0.00	0.37	0.23
30	Construction of 4RSB at Sntalay PS West	0.46	02.2014	12. 2017	0.14	0.37	0.08
31	Construction of 6RSB at Manul JHS, North	0.84	05.05. 2011	31.03.2017	0.40	0.74	0.09
32	Construction of 8RSB at Singhik SS, North	1.43	04.11. 2011	31.03.2017	0.00	1.40	0.03
33	Construction of 4RSB at Nampatam PS, North	0.52	22.03. 2013	31.03.2017	0.00	0.34	0.18
34	Construction of 4RSB at Malling PS, North	0.51	23.03. 2013	31.03.2017	0.00	0.46	0.05
35	Establishment of Polytechnic College at Mangshila, North	12.30	12.2010	30.06.2018	0.00	9.12	3.18
36	Restoration of 6RSB at Shipgyar, North	0.53	19.01. 2015	31.03.2017	0.00	0.36	0.17
37	Construction of 4RSB cum MPH at Chungthang SS, North	0.95	17.01. 2011	31.03.2017	0.00	0.58	0.37
38	Restoration of 6RSB at Jhusing PS, North	0.52	25.10. 2013	31.03.2017	0.00	0.36	0.16
39	Construction of Auditorium to NTL vok SS, South	0.66	18.12. 2013	13.03.2017	0.00	0.47	0.19
40	Restoration of 4RSB at Aritar SS, East	0.46	09.02. 2015	31.03.2017	0.00	0.31	0.15
41	Construction of 4RSB at Simkharka PS, South	0.32	09.02. 2015	31.03.2017	0.00	0.14	0.18

42	Establishment of Government Decree Collage at Rungdong Rhenock East.	15.95	16.02.2009	15.02.2011	2.30	15.51	0.44
43	Establishment of Polytechnic Collage at Yangthang West	12.30	10.2011	...	2.35	4.36	7.67
44	Construction of MPH cum classrooms at Lachung SS north	2.50	26.05.2011	...	0.00	0.68	1.83
45	Construction of MPH cum 12 RSV at Mangalbaria SSS West	2.44	12.06.2009	...	0.38	2.04	0.40
Power Department							
1	Establishment of 11/KV 2.5 switching s/s upgradation of 11KV T/S augmentation and rejuvenation of d/s extension phase balancing and enhancing the load carrying capacity LT d/n and improvement of scs under Pakyong Division East	30.75	2013-2014	2019-2020	4.74	27.52	3.23
Urban Development Department							
1	Integrated slum Development Housing and Basic Amenities at Chakung	5.82	10.01.2011	30.03.2020	0.99	3.41	2.41

2	Pedestrian Track from Upper Rabong connecting Bazaar Ravongla	7.54	09.06.2014	31.12.2019	0.70	6.45	1.09
3	Central Park extension Namchi South	21.27	21.07.2016	30.03.2020	3.27	12.72	8.55
4	Improvement & Upgradation of Ranipool Bazaar	7.64	26.02.2014	31.12.2019	0.33	6.26	1.38
5	Construction of Scholar Residence at Namgyal Institute of Tibetology Deorali	2.46	15.09.2014	31.12.2019	0.36	2.15	0.31
6	Construction of Kissan Bazaar at Gangtok	23.75	21.10.2011	time extension applied	0.00	14.56	8.22
7	Construction of Kissan Bazaar at Namchi	28.26	01.10.2013	24.04.2017	0.00	24.54	3.72
8	Improvement & Modification of Inner road at Gangtok	43.44	12.12.2011	11.12.2013	0.52	36.43	7.02
9	Upgradation of Melli bazaar South Sikkim	36.37	04.03.2014	07.10.2015	0.80	24.90	11.47
10	Construction of MPCC at Balbir Goan	2.02	10.10.2014	12.02.2018	0.00	1.44	0.92

11	Construction of Community Hall at Tadong	2.77	15.08.2014	24.02.2018	0.75	2.30	0.47
12	Improvement work at Mintongang and Construction of RCC retaining wall along JN Road (Phase-II) Upgradation of roads in and around Gangtok	3.76	01.11.2010	...	0.00	2.48	1.27
13	Construction of State of Art Entry Gate at Rangpo	6.10	18.01.2011	17.01.2012	0.00	0.99	5.11
Police Department							
1	Construction of 2nd & 3rd IRBn HQ at Mangley South Sikkim	15.23	04.03.2014	31.03.2021	14.50	0.73	0.00
	Total	337.40	...	...	35.27	233.26	88.71

Annexure – H
Suspense and Remittances
(Refer para 4 (iii) of Notes to Accounts)

8658 – Suspense Accounts

(₹ in crore)

Minor Head	2018-19		2019-20		2020-21	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
101-PAO - Suspense	21.48	20.57	5.20	1.05	8.35	5.43
Net	Dr 0.91		Dr 4.15		Dr 2.92	
102-Suspense Account (Civil)	28.66	29.56	2.46	2.98	14.46	13.83
Net	Cr 0.90		Cr 0.52		Dr 0.63	
112-Tax Deducted at Source	50.82	57.17	8.83	16.91	11.31	20.40
Net	Cr 6.35		Cr 8.08		Cr 9.09	
123-AIS Suspense	0.01	0.33	0.01	0.33	0.01	0.34
Net	Cr 0.32		Cr 0.32		Cr 0.33	
135-Cash Settlement between A.G. Sikkim and other States	2.83	2.75	0.31	0.09	0.86	0.19
Net	Dr 0.08		Dr 0.22		Dr 0.67	

8782 – Cash Remittances and adjustments between officers rendering accounts to the same Accounts Officer

(₹ in crore)

Minor Head	2018-19		2019-20		2020-21	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
102-Public Works Remittances	21,62.11	24,16.17	34,73.54	36,22.89	17,68.08	22,82.71
Net	Cr 2,54.06		Cr 1,49.35		Cr 5,14.63	
103-Forest Remittances	33.22	49.90	120.38	130.61	47.47	48.80
Net	Cr 16.68		Cr 10.23		Cr 1.33	
108-Other Remittances	1,21.05	1,24.50	233.23	231.99	82.29	79.99
Net	Cr 3.45		Dr 1.24		Dr 2.30	

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