



सत्यमेव जयते

# FINANCE ACCOUNTS (VOLUME-I)

## 2018-19



लोकहितार्थं सत्यनिष्ठा  
Dedicated to Truth in Public Interest



# GOVERNMENT OF SIKKIM



# **FINANCE ACCOUNTS**

## **VOLUME – I**

**2018-19**

**GOVERNMENT OF SIKKIM**



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

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This compilation containing the Finance Accounts of the Government of Sikkim for the year ending 31 March 2019 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.

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 2018-19.

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 2019.

### **Emphasis of Matter**

I want to draw attention to the following significant issues/ concerns which are 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 2018-19, against the total employees' contribution of ₹ 46.94 crore, State Government contributed matching share of ₹ 46.94 crore and arrear amount of ₹ 2.54 crore pertaining to the previous year. However, out of the total collection of ₹ 430.81 crore under NPS up to 2018-19, State Government transferred an amount of ₹ 401.26 crore to the NSDL, leaving a balance of ₹ 29.55 crore in the accounts as on 31 March 2019. Thus, there was an un-transferred amount of ₹ 29.55 crore to the NSDL and the current liability stands deferred to future year(s). Thus, the State Government has created interest liability on the amount not transferred to NSDL, incorrectly used the funds that belong to its employees and created uncertainty in respect of benefit due to the employees affected/ avoidable financial liability to Government in future.

(vii)

2. Forty four Government Departments did not submit 746 Detailed Countersigned Contingent (DCC) bills amounting to ₹ 67.92 crore, out of 1131 AC bills amounting to ₹ 77.78 crore drawn during 2018-19, before closing of the accounts for the financial year. In addition to this, 2,261 AC bills amounting to ₹ 52.85 crore drawn up to 2017-18 were also outstanding as on 31 March 2019. Thus, 3007 AC bills involving ₹ 120.77 crore were outstanding as of March 2019. Advance drawn and not accounted for increased the possibility of wastage/misappropriation/ malfeasance, etc.
3. Seventeen Government Departments did not submit 117 Utilisation Certificates (UCs) involving an amount of ₹ 50.13 crore which were due to be submitted during the year 2018-19 and, therefore, there is no assurance that the expenditure of ₹ 50.13 crore was actually incurred for the purpose for which it was authorised. In addition to this, 991 UCs worth ₹ 51.77 crore due for submission up to 2017-18 were also outstanding as on 31 March 2019. Thus, 1108 UCs worth ₹ 101.90 crore were due for submission as of March 2019. High pendency of UCs was fraught with the risk of misappropriation and fraud.

The audit observations on the above issues have been detailed in the State Finances Audit Report for the year ended March 2019.



(RAJIV MEHRISHI)

Comptroller and Auditor General of India

Date: 24<sup>th</sup> February, 2020

Place: New Delhi



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## Guide to Finance Accounts

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### 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 2018-19 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.

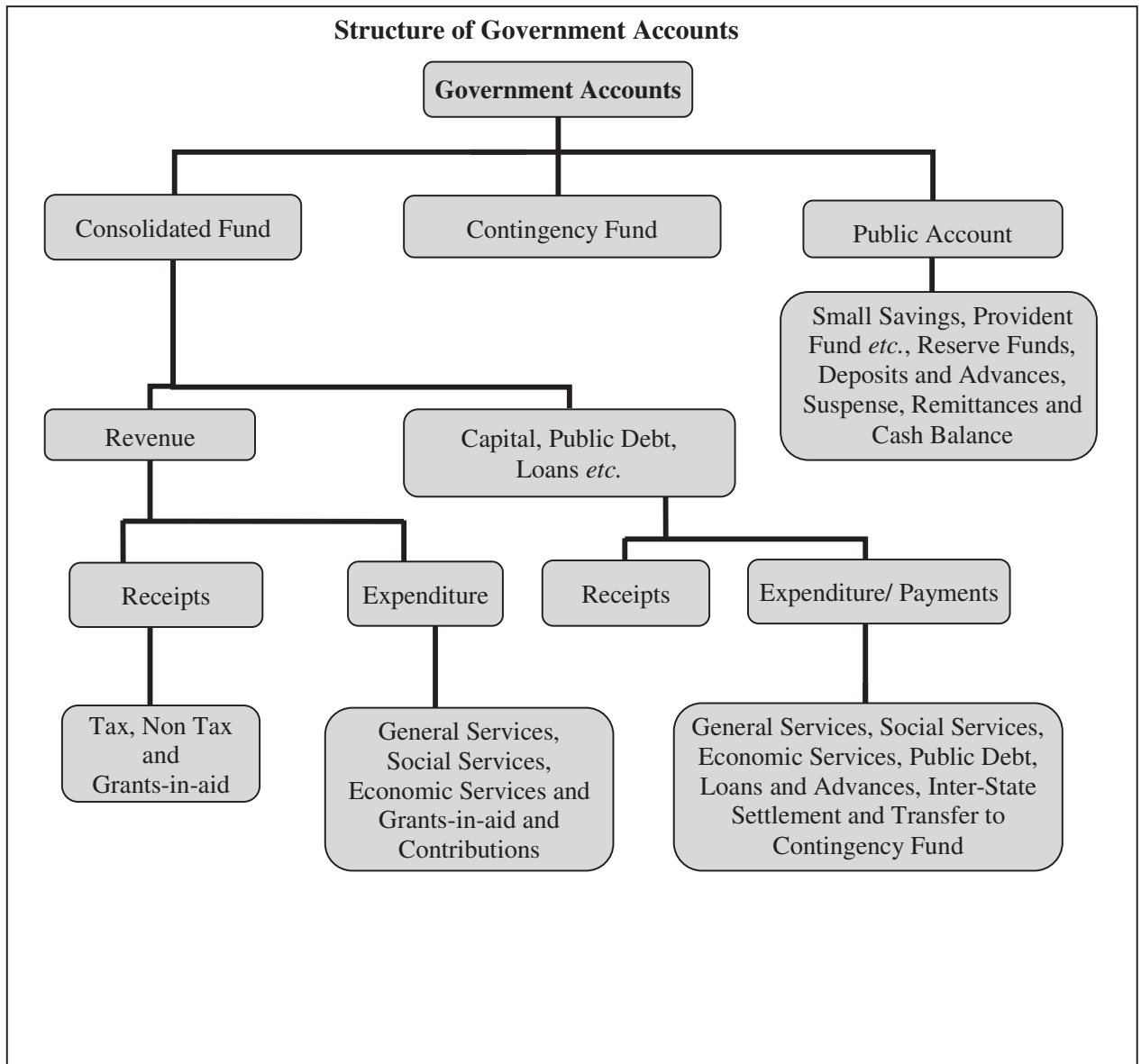
3. Government accounts are presented under a six tier classification, *viz.*, Major Heads (four digits), Sub-Major Heads (two digits), Minor Heads (three digits), Sub-Heads (two digits), Detailed Heads (two to three digits), and Object Heads (two or three digits). Major Heads represent functions of Government, 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 2019).

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 etc	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.

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# **VOLUME - I**

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## 1 STATEMENT OF FINANCIAL POSITION

(₹ in crore)

Assets <sup>1</sup>	Reference (Sr. no.)		As on 31 March 2019	As on 31 March 2018
	Notes to Accounts	Statement		
<b>Cash</b>			<b>32,80.56</b>	<b>29,94.87</b>
(i) Cash in State Bank of Sikkim	...	21	70.20	5,48.77
(ii) Departmental Balances	...	21	0.95	0.95
(iii) Permanent Imprest	...	21	0.45	0.44
(iv) Cash Balance Investments	...	21	26,56.00	19,48.39
(v) Deposits with Other Banks	...	21	50.07	48.39
(vi) Investments from Earmarked Funds	...	22	5,02.89	4,47.93
<b>Capital Expenditure</b>		16	<b>1,24,79.61</b>	<b>1,11,88.30</b>
(i) Investments in shares of Companies, Corporations, etc.	...	19	1,05.46	1,02.43
(ii) Other Capital Expenditure	...	16	1,23,74.15	1,10,85.87
<b>Contingency Fund (un-recouped)</b>	...	21	...	...
<b>Loans and Advances</b>	...	18	<b>2,37.30</b>	<b>1,92.49</b>
<b>Advances with departmental officers</b>	...	21	<b>1.03</b>	<b>1.03</b>
<b>Suspense and Miscellaneous Balances<sup>2</sup></b>	...	...	...	...
<b>Remittance Balances</b>	...	...	...	...
<b>Cumulative excess of expenditure over receipts<sup>3</sup></b>	...	...	...	...
<b>Total</b>			<b>1,59,98.50</b>	<b>1,43,76.69</b>

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 2019	As on 31 March 2018
	Notes to Accounts	Statement		
<b>Borrowings (Public Debt)</b>				
(i) Internal Debt	...	6,17	<b>48,88.77</b>	<b>41,14.12</b>
(ii) Loans and Advances from Central Government	...	6,17	<b>97.52</b>	<b>1,02.85</b>
Non-Plan Loans	...	6,17	0.43	0.55
Loans for State Plan Schemes	...	6,17	94.63	99.94
Loans for Central Plan Schemes	...	...	...	...
Loans for Centrally Sponsored Plan Schemes	...	6,17	0.78	0.90
Other loans	...	6,17	1.68	1.46
<b>Contingency Fund (corpus)</b>		21	<b>1.00</b>	<b>1.00</b>
<b>Liabilities on Public Account</b>			<b>24,56.77</b>	<b>22,98.09</b>
(i) Small Savings, Provident Funds, etc.	...	21	10,05.65	9,11.72
(ii) Deposits	...	21	2,79.81	2,64.28
(iii) Reserve Funds	...	21	5,66.20	5,05.99
(iv) Remittance Balances	...	21	2,74.19	4,04.84
(v) Suspense and Miscellaneous Balances	...	21	3,30.92	2,11.26
<b>Cumulative excess of receipts over expenditure</b>	...	12	<b>85,54.44</b>	<b>78,60.63</b>
<b>Total</b>			<b>1,59,98.50</b>	<b>1,43,76.69</b>

## 2 STATEMENT OF RECEIPTS AND DISBURSEMENTS

(₹ in crore)

Receipts			Disbursements		
	2018-19	2017-18		2018-19	2017-18
<b>Part-I Consolidated Fund</b>					
<b>Section-A: Revenue</b>					
<b>Revenue Receipts</b> <i>(Ref. Statement 3 &amp; 14)</i>	<b>59,20.36</b>	<b>52,12.79</b>	<b>Revenue Expenditure</b> <i>(Ref. Statement 4-A,4-B &amp; 15)</i>	<b>52,26.58</b>	<b>41,51.85</b>
<b>Tax revenue (raised by the State)</b> <i>(Ref. Statement 3 &amp; 14)</i>	<b>8,92.92</b>	<b>6,88.33</b>	Salaries <sup>1</sup> <i>(Ref. Statement 4-B &amp; Appendix - I)</i>	19,44.32	14,78.98
<b>Non-tax revenue</b> <i>(Ref. Statement 3 &amp; 14)</i>	<b>6,57.78</b>	<b>6,54.38</b>	Subsidies <i>(Ref. Appendix - II)</i>	2.67	2.21
			Grants-in-aid <sup>2</sup> <i>(Ref. Statement 4-B, 10 &amp; Appendix - III)</i>	4,11.39	3,69.27
Interest receipts <i>(Ref. Statement 3 &amp; 14)</i>	1,25.33	1,14.76	<b>General services</b> <i>(Ref. Statement 4-A &amp; 15)</i>	<b>13,65.06</b>	<b>10,86.71</b>
Others <i>(Ref. Statement 3)</i>	5,32.45	5,39.62	Interest Payment and service of debt <i>(Ref. Statement 4-A,4-B &amp; 15)</i>	4,45.05	3,74.17
Total <i>(Ref. Statement 3 &amp; 14)</i>	6,57.78	6,54.38	Pension <i>(Ref. Statement 4-A,4-B &amp; 15)</i>	7,37.24	5,05.18
<b>Share of Union Taxes/Duties</b> <i>(Ref. Statement 3 &amp; 14)</i>	<b>27,94.67</b>	<b>26,34.66</b>	Others <i>(Ref. Statement 4-B)</i>	1,82.77	2,07.36
			Total <i>(Ref. Statement 4-A &amp; 15)</i>	13,65.06	10,86.71
			<b>Social services</b> <i>(Ref. Statement 4-A &amp; 15)</i>	<b>9,09.73</b>	<b>5,75.84</b>
			<b>Economic services</b> <i>(Ref. Statement 4-A &amp; 15)</i>	<b>5,27.01</b>	<b>5,75.52</b>
<b>Grants from Central Government</b> <i>(Ref. Statement 3 &amp; 14)</i>	<b>15,74.99</b>	<b>12,35.42</b>	<b>Compensation and assignment to Local Bodies and PRIs</b> <i>(Ref. Statement 4-A,4-B &amp; 15)</i>	<b>66.40</b>	<b>63.32</b>
<b>Revenue Deficit</b>	...	...	<b>Revenue Surplus</b>	<b>6,93.78</b>	<b>10,60.94</b>

<sup>1</sup>Salary, 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.

<sup>2</sup>Grants-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		
	2018-19	2017-18		2018-19	2017-18
<b>Part-I Consolidated Fund - Concl'd.</b>					
<b>Section-B: Capital</b>					
<b>Capital Receipts</b> (Ref. Statement 3 & 14)	...	...	<b>Capital Expenditure</b> (Ref. Statement 4-A, 4-B & 16)	<b>12,91.31</b>	<b>15,06.78</b>
			<b>General services</b> (Ref. Statement 4-A & 16)	<b>72.71</b>	<b>1,49.76</b>
			<b>Social Services</b> (Ref. Statement 4-A & 16)	<b>3,63.45</b>	<b>5,34.54</b>
			<b>Economic Services</b> (Ref. Statement 4-A & 16)	<b>8,55.15</b>	<b>8,22.48</b>
<b>Recoveries of Loans and Advances</b> (Ref. Statement 3, 7 & 18)	<b>1.77</b>	<b>0.91</b>	<b>Loans and Advances disbursed</b> (Ref. Statement 4-A, 7 & 18)	<b>46.57</b>	<b>16.95</b>
			<b>General Services</b> (Ref. Statement 4-A, 7 & 18)	...	...
			<b>Social Services</b> (Ref. Statement 4-A, 7 & 18)	<b>2.00</b>	<b>4.00</b>
			<b>Economic Services</b> (Ref. Statement 4-A, 7 & 18)	<b>44.02</b>	<b>12.50</b>
			<b>Others</b> (Ref. Statement 7)	<b>0.55</b>	<b>0.45</b>
<b>Public Debt Receipts</b> (Ref. Statement 3, 6 & 17)	<b>11,45.21</b>	<b>10,53.46</b>	<b>Repayment of Public Debt</b> (Ref. Statement 4-A, 6 & 17)	<b>3,75.88</b>	<b>3,42.63</b>
Internal Debt (market loans, NSSF etc.) (Ref. Statement 3, 6 & 17)	11,40.09	10,50.93	Internal Debt (market loans, NSSF etc.) (Ref. Statement 4-A, 6 & 17)	3,65.44	3,32.49
Loans from GOI (Ref. Statement 3, 6 & 17)	5.12	2.53	Loans from GOI (Ref. Statement 4-A, 6 & 17)	10.44	10,14
<b>Net of Inter-State-Settlement Account</b>	...	...	<b>Net of Inter-State-Settlement Account</b>	...	...
<b>Total Receipts Consolidated Fund</b> (Ref. Statement 3)	<b>70,67.34</b>	<b>62,67.16</b>	<b>Total Expenditure Consolidated Fund</b> (Ref. Statement 4-A)	<b>69,40.34</b>	<b>60,18.21</b>
<b>Deficit in Consolidated Fund</b>	...	...	<b>Surplus in Consolidated Fund</b>	<b>1,27.00</b>	<b>2,48.95</b>
<b>Part-II Contingency Fund</b>					
<b>Contingency Fund</b> (Ref. Statement 21)	...	...	<b>Contingency Fund</b> (Ref. Statement 21)	...	<b>(-)0.31</b>

**2 STATEMENT OF RECEIPTS AND DISBURSEMENTS - Concl.**

(₹ in crore)

Receipts			Disbursements		
	2018-19	2017-18		2018-19	2017-18
<b>Part-III Public Account<sup>3</sup></b>					
<b>Small savings</b> <i>(Ref. Statement 21)</i>	<b>3,23.01</b>	<b>3,09.66</b>	<b>Small savings</b> <i>(Ref. Statement 21)</i>	<b>2,29.08</b>	<b>2,29.09</b>
<b>Reserves &amp; Sinking Funds</b> <i>(Ref. Statement 21)</i>	<b>2,06.57</b>	<b>1,39.16</b>	<b>Reserves &amp; Sinking Funds</b> <i>(Ref. Statement 21)</i>	<b>2,01.32</b>	<b>1,74.88</b>
<b>Deposits</b> <i>(Ref. Statement 21)</i>	<b>3,32.25</b>	<b>5,14.70</b>	<b>Deposits</b> <i>(Ref. Statement 21)</i>	<b>3,16.73</b>	<b>4,90.53</b>
<b>Advances</b> <i>(Ref. Statement 21)</i>	...	...	<b>Advances</b> <i>(Ref. Statement 21)</i>	...	...
<b>Suspense and Misc.</b> <i>(Ref. Statement 21)</i>	<b>88,43.15</b>	<b>81,14.88</b>	<b>Suspense and Misc.<sup>4</sup></b> <i>(Ref. Statement 21)</i>	<b>94,31.10</b>	<b>81,28.06</b>
<b>Remittances</b>	<b>21,85.72</b>	<b>22,47.47</b>	<b>Remittances</b>	<b>23,16.38</b>	<b>20,67.58</b>
<b>Total Receipts Public Account</b> <i>(Ref. Statement 21)</i>	<b>1,18,90.71</b>	<b>1,13,25.87</b>	<b>Total Disbursements Public Account</b> <i>(Ref. Statement 21)</i>	<b>1,24,94.61</b>	<b>1,10,90.14</b>
<b>Deficit in Public Account</b>	<b>6,03.91</b>	...	<b>Surplus in Public Account</b>	...	<b>2,35.73</b>
<b>Opening Cash Balance</b>	<b>5,97.16</b>	<b>1,12.17</b>	<b>Closing Cash Balance</b>	<b>1,20.27</b>	<b>5,97.16</b>
<b>Increase in cash balance</b>	...	<b>4,84.99</b>	<b>Decrease in cash balance</b>	<b>4,76.89</b>	...

<sup>3</sup> For details please refer to Statement No. 21 in Voume II.

<sup>4</sup> '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 2019	As on 31 March 2018
<b>(A) General Cash Balance</b>		
(1) Deposits with State Bank of Sikkim	70.20	5,48.77
(2) Deposits with Other Banks	50.07	48.39
<b>TOTAL</b>	<b>1,20.27</b>	<b>5,97.16</b>
<b>Investment held in the 'Cash Balance Investment Accounts'</b>	<b>26,56.00</b>	<b>19,48.39</b>
<b>TOTAL (A)</b>	<b>27,76.27</b>	<b>25,45.55</b>
<b>(B) Other Cash Balances and Investments</b>		
(1) Cash with Departmental Officers viz., Forest and Public Works Deptt.	...	...
(2) Permanent Advances for Contingent Expenditure with Departmental Officers.	0.45	0.44
(3) Investments from Earmarked Funds	5,02.89	4,47.93
<b>TOTAL (B)</b>	<b>5,03.34</b>	<b>4,48.37</b>
<b>TOTAL (A+B)</b>	<b>32,79.61</b>	<b>29,93.92</b>

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**ANNEXURE - A**

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**CASH BALANCES AND INVESTMENTS OF CASH BALANCES - Concl'd.****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 ₹ 70.20 crore with the State Bank of Sikkim as on 31 March 2019 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 ₹ 38.78 crore leaving behind an unreconciled balance of ₹ 31.42 crore.

### 3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

<b>TAX &amp; NON-TAX REVENUE</b>		
	(₹ in crore)	
	Actuals	
Description	2018-2019	2017-2018
<b>A. Tax Revenue</b>		
<b>A.1 Own Tax Revenue</b>		
State Goods and Services Tax (SGST)	4,05.72	1,71.39
Taxes on Income other than Corporation Tax	...	...
Land Revenue	9.08	7.44
Stamps and Registration Fees	14.95	13.57
State Excise	1,83.09	1,50.47
Taxes on Sales, Trades etc.	1,88.20	2,49.66
Taxes on Vehicles	33.10	29.37
Others	58.78	66.43
<b>A.2 Share of net proceeds of Taxes</b>		
Central Goods and Services Tax (CGST)	6,89.78	35.28
Integrated Goods and Services Tax (IGST)	55.10	2,49.56
Corporation Tax	9,71.97	8,35.64
Taxes on Income other than Corporation Tax	7,15.80	6,70.05
Other Taxes On Income and Expenditure	5.06	...
Taxes on Wealth	0.35	1.01
Customs	1,98.12	2,70.25
Union Excise Duties	1,31.66	2,61.34
Service Tax	25.39	3,11.52
Other Taxes and Duties on commodities and Services	1.44	0.01
<b>Total A</b>	<b>36,87.59</b>	<b>33,22.99</b>
<b>B. Non Tax Revenue</b>		
Interest Receipts	1,25.33	1,14.76
Miscellaneous General Services	65.29	58.94
Power	2,69.44	3,10.26
Road Transport	53.96	52.08
Police	46.64	45.40
Public Works	28.01	15.38
Forestry and Wild Life	17.53	14.21
Contributions and Recoveries towards Pension and Other Retirement Benefits	10.33	5.39
Tourism	6.16	5.14
Urban Development	5.69	2.03
Other Administrative Services	5.04	5.30
Dividends and Profits	4.38	2.92
Water Supply and Sanitation	4.29	4.88
Plantations	2.41	2.19
Medical and Public Health	2.37	2.11
Education, Sports, Art and Culture	2.32	2.31
Animal Husbandry	1.74	2.40

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

<b>TAX &amp; NON-TAX REVENUE - Concl'd.</b>		
	(₹ in crore)	
	<b>Actuals</b>	
<b>Description</b>	<b>2018-2019</b>	<b>2017-2018</b>
Stationery and Printing	1.52	3.08
Other Rural Development Programmes	0.98	0.91
Labour and Employment	0.72	0.60
Housing	0.60	0.59
Social Security and Welfare	0.53	0.50
Industries	0.43	0.87
Crop Husbandry	0.37	0.34
Minor Irrigation	0.30	0.34
Public Service commission	0.28	0.34
Village and Small Industries	0.22	0.18
Non-ferrous Mining and Metallurgical industries	0.22	0.18
Information and Publicity	0.20	0.24
Other General Economic Services	0.16	0.22
Co-operation	0.10	0.10
Food Storage and Warehousing	0.10	0.10
Fisheries	0.07	0.04
Other Social Services	0.05	0.05
<b>Total B</b>	<b>6,57.78</b>	<b>6,54.38</b>
<b>C. Grants-in-aid from Central government</b>		
<b>Grants for State/Union Territory Plan Schemes</b>		
Block Grants	...	6.26
Other Grants	...	...
<b>Grants for Centrally Sponsored Plan Schemes</b>	<b>4.19</b>	<b>39.50</b>
<b>Grants for Special Plan Schemes</b>	...	<b>0.52</b>
<b>Centrally Sponsored Schemes</b>	<b>11,47.81</b>	<b>9,19.17</b>
<b>Finance Commission Grants</b>	<b>1,25.86</b>	<b>70.52</b>
<b>Other Grants transfer/Grants to States/Union Territories with Legislature</b>	<b>2,97.13</b>	<b>1,99.45</b>
<b>Total C</b>	<b>15,74.99</b>	<b>12,35.42</b>
<b>Total Revenue Receipts (A+B+C)</b>	<b>59,20.36</b>	<b>52,12.79</b>
<b>D. Capital Receipts</b>		
Disinvestment proceeds	...	...
Others	...	...
<b>Total D</b>	...	...

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

<b>CAPITAL , PUBLIC DEBT AND OTHER RECEIPTS</b>		
	(₹ in crore)	
	<b>Actuals</b>	
<b>Description</b>	<b>2018-2019</b>	<b>2017-2018</b>
<b>E. Public Debt receipts</b>		
<b>Internal Debt of the State Government</b>		
Market Loans	10,88.00	9,97.21
WMA <sup>1</sup> from the RBI	...	...
Loans from Financial Institutions	52.10	53.71
Special Securities issued to National Small Savings Fund of the Central Government	...	...
Other Loans	...	...
<b>Loans and Advances from the Central Government</b>		
Non-Plan Loans	...	
Loans for State/Union Territory Plan Schemes	4.66	2.54
Loans for Centrally Sponsored Plan Schemes	...	...
Centrally Sponsored Schemes	0.45	...
<b>Total E</b>	<b>11,45.21</b>	<b>10,53.46</b>
<b>F. Loans and Advances by State Government (Recoveries)<sup>2</sup></b>	1.77	0.91
<b>G. Inter State Settlement</b>	...	...
<b>Total - Receipts in Consolidated Fund (A+B+C+D+E+F+G)</b>	<b>70,67.34</b>	<b>62,67.16</b>

<sup>1</sup> WMA: Ways and Means Advances.

<sup>2</sup> Details are in Statement 7 and 18 in Volume-I & II respectively.

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**4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)**


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**A. EXPENDITURE BY FUNCTION**

(₹ in crore )

	Description	Revenue	Capital	L & A	Total
<b>A.</b>	<b>General Services</b>				
<b>A.1.</b>	<b>Organs of State</b>				
	Parliament/State/Union Territory Legislatures	19.68	...	...	19.68
	President, Vice-President/Governor/Administrator of Union Territories	8.93	...	...	8.93
	Council of Ministers	15.25	...	...	15.25
	Administration of Justice	43.90	...	...	43.90
	Elections	22.98	...	...	22.98
<b>A.2.</b>	<b>Fiscal Services</b>				
	Collection of Taxes on Income and Expenditure	2.22	...	...	2.22
	Land Revenue	7.93	...	...	7.93
	Stamps and Registration	0.10	...	...	0.10
	State Excise Duties	8.18	...	...	8.18
	Taxes on Vehicles	5.61	...	...	5.61
	Collection Charges under State Goods	6.68	...	...	6.68
	Other Taxes and Duties on Commodities and Services	27.25	...	...	27.25
	Other Fiscal Services	0.05	...	...	0.05
	Appropriation for reduction or avoidance of Debt	12.00	...	...	12.00
	Interest Payment	4,33.05	...	...	4,33.05
<b>A.3.</b>	<b>Administrative Services</b>				
	Public Service Commission	5.41	...	...	5.41
	Secretariat-General Services	51.38	...	...	51.38
	District Administration	28.27	...	...	28.27
	Treasury and Accounts Administration	21.07	...	...	21.07
	Police	3,57.50	1.44	...	3,58.94
	Jails	9.05	...	...	9.05
	Stationery and Printing	11.40	3.00	...	14.40
	Public Works	34.69	68.27	...	1,02.96
	Vigilance	12.55	...	...	12.55



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

(₹ in crore )

	Description	Revenue	Capital	L & A	Total
	Other Administrative Services	42.44	...	...	42.44
<b>A.4.</b>	<b>Pensions and Miscellaneous General Services</b>				
	Pensions and Other Retirement benefits	7,37.24	...	...	7,37.24
	Miscellaneous General Services	35.43	...	...	35.43
	<b>Total - General Services</b>	<b>19,60.24</b>	<b>72.71</b>	<b>...</b>	<b>20,32.95</b>
<b>B.</b>	<b>Social Services</b>				
<b>B.1.</b>	<b>Education, Sports, Art and Culture</b>				
	General Education	9,49.95	70.03	2.00	10,21.98
	Technical Education	12.35	...	...	12.35
	Sports and Youth Services	16.14	...	...	16.14
	Art and Culture	16.21	...	...	16.21
<b>B.2.</b>	<b>Health and Family Welfare</b>				
	Medical and Public Health	2,98.72	90.67	...	3,89.39
	Family Welfare	17.52	...	...	17.52
<b>B.3.</b>	<b>Water Supply, Sanitation, Housing and Urban Development</b>				
	Water Supply and Sanitation	60.35	87.88	...	1,48.23
	Housing	2,03.71	36.55	...	2,40.26
	Urban Development	1,66.99	60.60	...	2,27.59
<b>B.4.</b>	<b>Information and Broadcasting</b>				
	Information and Publicity	15.47	...	...	15.47
<b>B.5.</b>	<b>Welfare of Schedule Castes, Schedule Tribes and Other Backward Classes</b>				
	Welfare of Sceduled Castes,Sceduled Tribes and Other Backward Classes	69.61	10.30	...	79.91
<b>B.6.</b>	<b>Labour and Labour Welfare</b>				
	Labour and Employment	8.35	...	...	8.35
<b>B.7.</b>	<b>Social Welfare and Nutrition</b>				
	Social Security and Welfare	1,01.67	7.42	...	1,09.09
	Nutrition	11.65	...	...	11.65

**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	93.38	...	...	93.38
<b>B.8.</b>	<b>Others</b>				
	Other Social Services	28.76	...	...	28.76
	Secretariat-Social Services	0.94	...	...	0.94
	<b>Total - Social Services</b>	<b>20,71.77</b>	<b>3,63.45</b>	<b>2.00</b>	<b>24,37.22</b>
<b>C.</b>	<b>Economic Services</b>				
<b>C.1.</b>	<b>Agriculture and Allied Activities</b>				
	Crop Husbandry	1,67.22	5.86	...	1,73.08
	Soil and Water Conservation	12.27	...	...	12.27
	Animal Husbandry	54.32	3.45	...	57.77
	Diary Development	0.52	...	...	0.52
	Fisheries	7.69	0.04	...	7.73
	Forestry and Wild Life	1,23.33	3.74	...	1,27.07
	Plantations	8.79	...	...	8.79
	Food Storage and Warehousing	16.65	0.37	...	17.02
	Co-operation	16.68	...	...	16.68
	Other Agricultural Programmes	20.22	...	...	20.22
<b>C.2.</b>	<b>Rural Development</b>				
	Special Programmes for Rural Development	36.19	...	...	36.19
	Rural Employment	35.95	...	...	35.95
	Land Reforms	2.00	...	...	2.00
	Other Rural Development Programmes	66.64	5.34	...	71.98
	Other Special Areas Programmes	0.13	37.06	...	37.19
<b>C.3.</b>	<b>Special Areas Programmes</b>				
	Minor Irrigation	30.87	...	...	30.87
	Flood Control and Drainage	0.09	51.88	...	51.97
<b>C.4.</b>	<b>Energy</b>				
	Power	2,03.59	63.58	...	2,67.17
	Non-Conventional Sources of Energy	1.68	...	...	1.68

**4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND) - Contd.**
**A. EXPENDITURE BY FUNCTION - Concl'd.**

(₹ in crore )

	Description	Revenue	Capital	L & A	Total
<b>C.5.</b>	<b>Industry and Minerals</b>				
	Village and Small Industries	23.75	...	...	23.75
	Industries	7.74	...	...	7.74
	Non-ferrous Mining and Metallurgical Industries	6.33	...	...	6.33
	Loans for Consumer Industries	...	0.67	...	0.67
<b>C.6.</b>	<b>Transport</b>				
	Roads and Bridges	1,64.75	6,25.67	...	7,90.42
	Road Transport	62.93	2.90	...	65.83
<b>C.7.</b>	<b>Science Technology and Environment</b>				
	Other Scientific Research	4.19	...	...	4.19
	Ecology and Environment	7.09	...	...	7.09
<b>C.8.</b>	<b>General Economic Services</b>				
	Secretariate-Economic Services	5.11	...	...	5.11
	Tourism	26.94	54.59	...	81.53
	Census Surveys and Statistics	9.10	...	...	9.10
	Civil Supplies	2.22	...	...	2.22
	Other General Economic Services	3.20	...	44.02	47.22
	<b>Total - Economic Services</b>	<b>11,28.17</b>	<b>8,55.15</b>	<b>44.02</b>	<b>20,27.34</b>
<b>D.</b>	<b>Loans, Grants-in-aid and Contributions</b>				
	Compensation Assignments to Local Bodies and Panchayati Raj Institutions	66.40	...	...	66.40
<b>E.</b>	<b>Public Debt</b>				
	Internal Debt of the State Government	...	...	3,65.44	3,65.44
	Loans and Advances from the Central Government	...	...	10.44	10.44
<b>F.</b>	<b>Loans To Government</b>				
	Loans to Government Servants etc.	...	...	0.55	0.55
	<b>Total Loans, Grants-in-aid &amp; Contributions</b>	<b>66.40</b>	<b>...</b>	<b>3,76.43</b>	<b>4,42.83</b>
	<b>Total Consolidated Fund Expenditure</b>	<b>52,26.58</b>	<b>12,91.31</b>	<b>4,22.45</b>	<b>69,40.34</b>

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

(₹ in crore)

Object of Expenditure	2018-19			2017-18			2016-17		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
01 - Salaries	1944.32	...	1944.32	1478.98	...	1478.98	1423.47	...	1423.47
45 - Interest	432.32	...	432.32	361.32	...	361.32	323.43	...	323.43
71 - Superannuation & Retirement Allowances	347.16	...	347.16	211.89	...	211.89	175.18	...	175.18
36 - Grants-in-aid-Salaries	322.14	...	322.14	278.80	...	278.80	256.91	...	256.91
04 - Pensionary Charges	278.41	...	278.41	192.93	...	192.93	182.37	...	182.37
81 - Construction of Shop rooms at Lallbazar	146.02	...	146.02	112.68	...	112.68	...	...	...
77 - House Upgradation	97.67	...	97.67	...	...	...	22.35	...	22.35
71 - Ex-gratia Payment	95.38	...	95.38	42.71	...	42.71	39.04	...	39.04
31 - Grant-in-aid	89.25	...	89.25	90.47	...	90.47	47.99	...	47.99
13 - Office Expenses	73.46	...	73.46	73.74	...	73.74	66.14	...	66.14
02 - Wages	70.34	...	70.34	64.58	...	64.58	55.48	...	55.48
74 - Distribution of G.C.I. Sheets to the Rural Poor	68.44	...	68.44	...	...	...	38.45	...	38.45
76 - Leave Encashment	62.34	...	62.34	59.84	...	59.84	56.01	...	56.01
81 - Transportation Charges in Mid-Day meal Programmes(100 per cent CSS)	60.78	...	60.78	62.81	...	62.81	68.66	...	68.66
74 - Veterinary Care Against Epidemics	53.97	...	53.97	...	...	...	...	...	...

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

(₹ in crore)

Object of Expenditure	2018-19			2017-18			2016-17		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
72 - Rimbi Micro Hydel Scheme	52.40	...	52.40	84.31	...	84.31	92.21	...	92.21
78 - State Government Contribution towards Contributory Pension Fund	49.48	...	49.48	40.70	...	40.70	33.07	...	33.07
82 - Purchase of Hepatitis Vaccines	48.83	...	48.83	29.88	...	29.88	28.49	...	28.49
72 - Gram Panchayat	46.10	...	46.10	44.59	...	44.59	37.77	...	37.77
72 - Non-formal Education	40.00	...	40.00	...	...	...	...	...	...
71 - Training	34.74	...	34.74	28.91	...	28.91	14.74	...	14.74
72 - Silviculture Research	34.10	...	34.10	15.01	...	15.01	17.05	...	17.05
84 - Purchase of Consumables Incinerators	33.66	...	33.66	...	...	...	...	...	...
81 - HCMs Package for Dry and Backward Area for Various GPUs	32.48	...	32.48	28.83	...	28.83	28.34	...	28.34
50 - Other Charges	81.21	...	81.21	58.88	...	58.88	31.15	...	31.15
81 - National Rural Livelihood Mission (NRLM) Central Share	26.90	...	26.90	91.80	...	91.80	133.32	...	133.32
27 - Minor Works	26.43	...	26.43	30.93	...	30.93	27.02	...	27.02
83 - Soil Health Management (100 per cent CSS)	25.74	...	25.74	12.10	...	12.10	...	...	...
71 - Transfer to the Sikkim Transport Infrastructure Development Fund	25.00	...	25.00	21.58	...	21.58	24.24	...	24.24

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

(₹ in crore)

Object of Expenditure	2018-19			2017-18			2016-17		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
73 - Fodder and Fodder Concentrate	23.67	...	23.67	23.90	...	23.90	13.64	...	13.64
84 - Free Borderships	23.56	...	23.56	17.97	...	17.97	24.63	...	24.63
71 - DPR preparation for Siliguri-Gangtok Highway	22.64	...	22.64	12.02	...	12.02	...	...	...
34 - Scholarship for Monastic Student	18.07	...	18.07	...	...	...	10.97	...	10.97
50 - Other Charges	...	...	...	37.23	...	37.23	11.39	...	11.39
88 - Pradhan Mantri Krishi Sinchayee Yojana (PMSKY) (90 per cent CSS)	16.00	...	16.00	...	...	...	...	...	...
71 - Zilla Panchayat	15.84	...	15.84	14.74	...	14.74	14.26	...	14.26
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	12.78	...	12.78	12.77	...	12.77
21 - Supplies and Materials	13.95	...	13.95	14.61	...	14.61	11.49	...	11.49
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	...	...	...	...	...	...

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

(₹ in crore)

Object of Expenditure	2018-19			2017-18			2016-17		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
71 - Sinking Fund	12.00	...	12.00	12.00	...	12.00	12.00	...	12.00
74 - Scheme under Special Component Plan	11.91	...	11.91	...	...	...	...	...	...
11 - Travel Expenses	11.71	...	11.71	11.95	...	11.95	12.31	...	12.31
72 - Transfer to Sikkim Ecology Fund	...	...	...	31.09	...	31.09	49.09	...	49.09
73 - CM's free scholarship schemes university	...	...	...	...	...	...	20.00	...	20.00
82 - Purchase of Uniform	...	...	...	43.17	...	43.17	...	...	...
83 - Vocationalisation of Higher Education (CSS)	...	...	...	...	...	...	11.00	...	11.00
81 -Indira Awas Yojana (IAS) Central Share	...	...	...	...	...	...	11.07	...	11.07
75 - Development of Inner City Roads	...	...	...	11.41	...	11.41	...	...	...
75 - Restoration of Communication Links	...	...	...	12.20	...	12.20	...	...	...
35 - Major Works	...	...	...	13.34	...	13.34	31.65	...	31.65
81 - National Rural Livelihood Mission (NRLM) State Share	...	...	...	10.75	...	10.75	...	...	...
73 - Cadastral Survey (50:50 per cent CSS)	...	...	...	...	...	...	30.00	...	30.00
75 - Mission Poverty Free Scheme / Kacha House Free	...	...	...	...	...	...	10.17	...	10.17

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

(₹ in crore)

Object of Expenditure	2018-19			2017-18			2016-17		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
72 - Maintenance	...	...	...	18.15	...	18.15	...	...	...
72 - Fair and Exhibition (NEC)	...	...	...	39.00	...	39.00	...	...	...
50 - Other Charges	...	...	...	58.88	...	58.88	31.15	...	31.15
95 - Scheme Funded under Sikkim Ecology Fund	...	...	...	...	...	...	15.62	...	15.62
53 - State Share for Construction of ITI	...	...	...	...	...	...	...	31.99	31.99
71 - Construction of Barracks and infrastructural Development in Central Prison/Sub Jail	...	22.43	22.43	...	48.33	48.33	...	...	...
78 - Other Buildings	...	25.83	25.83	...	71.51	71.51	...	22.18	22.18
53 - Major Works	...	152.63	152.63	...	157.38	157.38	...	145.87	145.87
78 - Construction of School Building (Grant under TFC)	...	11.20	11.20	...	...	...	...	...	...
80 - Construction of School Building (NLCPR)	...	...	...	...	11.41	11.41	...	...	...
85 - Construction of Various Schools (SPA)	...	16.95	16.95	...	17.35	17.35	...	...	...
77 - Constuction of 575 Beded Supper Speciality Hospital (State Share)	...	...	...	...	...	...	...	50.00	50.00
83 - Other Capital Expenditure	...	35.00	35.00	...	212.17	212.17	...	...	...
85 - Development of Trauma Care Facilities & Emergency Medical Services at Namchi, Singtam, Mangan Dist. Hospital (Central Share)	...	...	...	...	...	...	...	12.26	12.26



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

(₹ in crore)

Object of Expenditure	2018-19			2017-18			2016-17		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
71 - Gangtok Water Supply (State Plan)	...	...	...	...	13.65	13.65	...	18.18	18.18
72 - Augmentation of Gangtok Water Supply Phase II (Non-Lapsable Pool of Central Resource)	...	23.91	23.91	...	14.48	14.48	...	...	...
75 - Gangtok Water Supply Scheme (PMGY)	...	20.04	20.04	...	36.83	36.83	...	...	...
81 - Fencing and Electrification of Selep Tank (NEC)	...	19.27	19.27	...	14.14	14.14	...	14.42	14.42
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	...	...	...	...	...	...
78 - Schemes under Cabinet Secretariat (State Share)	...	13.00	13.00	...	...	...	...	...	...
73 - Sikkim Development Corporation (EAP)	...	22.23	22.23	...	17.20	17.20	...	18.56	18.56
82 - Lal Bazar Development (90:10 per cent CSS)	...	...	...	...	20.00	20.00	...	...	...
71 - Construction in Border Areas (Central Share)	...	34.44	34.44	...	19.67	19.67	...	30.35	30.35
72 - Flood Control and River Training	...	51.88	51.88	...	...	...	...	...	...
69 - Construction of New Roads	...	127.58	127.58	...	...	...	...	...	...

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

(₹ in crore)

Object of Expenditure	2018-19			2017-18			2016-17		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
70 - Upgradation Works of various roads	...	...		...	70.00	70.00	...	...	...
71 - Construction	...	42.97	42.97	...	69.02	69.02	...	12.20	12.20
73 - Replacement of Existing Suspension Bridge with 90 Meters Span Steel Bridge (NEC)	...	...	...	...	16.72	16.72	...	...	...
75 - Construction	...	...	...	...	22.72	22.72	...	...	...
76 - Replacement of Two Bridges (NLCPR)	...	20.26	20.26	...	...	...	...	...	...
79 - Construction of Steel Bridge Over Upper Ben Khola on Tarku-Rabongla (GLVC) Road (NEC)	...	28.20	28.20	...	19.19	19.19	...	22.49	22.49
80 - Construction of Steel Bridge on Pabong-Yangang Road at Sainotar-Lower Ben Khola (NEC)	...	11.00	11.00	...	...	...	...	...	...
81 - Construction of Steel Bridge on Namchi-Vok Road at Rinzi Khola (NEC)	...	300.34	300.34	...	238.89	238.89	...	138.26	138.26
82 - Replacement of Suspension Bridge over Ravi Khola at 9th KM on Melli - Phong Road (NEC)	...	22.53	22.53	...	21.49	21.49	...	17.08	17.08
83 - Construction of Makha Suspension bridge over River Teesta on Makha Lingi Yangang Rd South Sikkim (NEC)	...	...	...	...	28.83	28.83	...	...	...

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

(₹ in crore)

Object of Expenditure	2018-19			2017-18			2016-17		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
87 - Construction of Bridge over Rangit River at Kitchudumra, Namchi-Sikkim (NLCPR)	...	...	...	...	10.79	10.79	...	...	...
91 - External Aided Project	...	18.51	18.51	...	34.25	34.25	...	...	...
96 - Land Compansation	...	15.36	15.36	...	18.72	18.72	...	...	...
98 - State Share of NEC Schemes	...	...	...	...	18.80	18.80	...	12.00	12.00
76 - Development of Tourist Circuit along Sharchok Phebo,Sangmo, Deythang Pokheri, Zarong in S.Sikkim (CSS)	...	...	...	...	15.01	15.01	...	...	...
85 - Construction of Religious Circuit Development Programme at Soreng in in West Sikkim (CSS)	...	10.25	10.25	...	...	...	...	15.37	15.37
86 - Development of Convention Centre at Gangtok,East Sikkim (CSS)	...	11.65	11.65	...	...	...	...	...	...
91 - Development of Tourist Circuit Linking Rangpo (Entry) - Rorathang-Aritar, Tumin Lingee, Singtam (100 per cent CSS)	...	...	...	...	...	...	...	12.99	12.99
Others	286.80	197.72	484.52	297.17	268.23	565.40	263.14	146.09	409.23
<b>TOTAL</b>	<b>5226.58</b>	<b>1291.31</b>	<b>6517.89</b>	<b>4151.85</b>	<b>1506.78</b>	<b>5658.63</b>	<b>3788.08</b>	<b>720.29</b>	<b>4508.37</b>

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

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**5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE**


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Major Head	Description	Expenditure during 2017-18	Progressive expenditure upto 2017-18	Expenditure during 2018-19	Progressive expenditure upto 2018-19	Increase(+)/ Decrease(-) in Percentage
(₹ in crore)						
<b>A GENERAL SERVICES</b>						
4055	Police	6.89	94.26	1.44	95.69	(-)79
4058	Stationery and Printing	4.11	4.11	3.00	7.11	(-)27
4059	Public Works	1,38.76	9,83.44	68.27	10,51.72	(-)51
<b>Total - A GENERAL SERVICES</b>		<b>1,49.76</b>	<b>10,81.81</b>	<b>72.71</b>	<b>11,54.52</b>	<b>(-)51</b>
<b>B SOCIAL SERVICES</b>						
<b>(a) Education, Sports, Art and Culture</b>						
4202	Education, Sports, Art and Culture	97.58	7,26.01	70.03	7,96.04	(-)28
<b>Total (a) Education, Sports, Art and Culture</b>		<b>97.58</b>	<b>7,26.01</b>	<b>70.03</b>	<b>7,96.04</b>	<b>(-)28</b>
<b>(b) Health and Family Welfare</b>						
4210	Medical and Public Health	2,24.03	8,45.21	90.67	9,35.88	(-)60
<b>Total (b) Health and Family Welfare</b>		<b>2,24.03</b>	<b>8,45.21</b>	<b>90.67</b>	<b>9,35.88</b>	<b>(-)60</b>
<b>(c) Water Supply, Sanitation, Housing and Urban Development</b>						
4215	Water Supply and Sanitation	1,10.45	11,47.18	87.88	12,35.06	(-)20
4216	Housing	2.10	3,59.88	36.55	3,96.43	1640
4217	Urban Development	84.82	5,91.70	60.60	6,52.30	(-)29
<b>Total (c) Water Supply, Sanitation, Housing and Urban Development</b>		<b>1,97.37</b>	<b>20,98.76</b>	<b>1,85.03</b>	<b>22,83.79</b>	<b>(-)6</b>
<b>(d) Information and Broadcasting</b>						
4220	Information and Publicity	...	6.53	...	6.53	...
<b>Total (d) Information and Broadcasting</b>		<b>...</b>	<b>6.53</b>	<b>...</b>	<b>6.53</b>	<b>...</b>
<b>(e) Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes</b>						
4225	Welfare of SC/ST/OBC	13.56	49.01	10.30	59.31	(-)24

**5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Contd.**

Major Head	Description	Expenditure during 2017-18	Progressive expenditure upto 2017-18	Expenditure during 2018-19	Progressive expenditure upto 2018-19	Increase(+)/ Decrease(-) in Percentage
(₹ in crore)						
<b>B SOCIAL SERVICES - conclud.</b>						
	<b>(e) Welfare of Scheduled Castes, Scheduled Tribes</b>					
	<b>Total (e) Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes</b>	<b>13.56</b>	<b>49.01</b>	<b>10.30</b>	<b>59.31</b>	<b>(-)24</b>
	<b>(g) Social Welfare and Nutrition</b>					
<b>4235</b>	Social Security and Welfare	2.00	42.66	7.42	50.08	271
	<b>Total (g) Social Welfare and Nutrition</b>	<b>2.00</b>	<b>42.66</b>	<b>7.42</b>	<b>50.08</b>	<b>271</b>
	<b>(h) Other Social Services</b>					
<b>4250</b>	Other Social Services	...	0.02	...	0.02	...
	<b>Total (h) Other Social Services</b>	<b>...</b>	<b>0.02</b>	<b>...</b>	<b>0.02</b>	<b>...</b>
	<b>Total - B SOCIAL SERVICES</b>	<b>5,34.54</b>	<b>37,68.20</b>	<b>3,63.45</b>	<b>41,31.65</b>	<b>(-)32</b>
<b>C ECONOMIC SERVICES</b>						
	<b>(a) Agriculture and Allied Activities</b>					
<b>4401</b>	Crop Husbandry	2.71	36.02	5.86	41.88	116
<b>4403</b>	Animal Husbandry	4.13	26.96	3.46	30.42	(-)16
<b>4404</b>	Dairy Development	...	1.88	...	1.88	...
<b>4405</b>	Fisheries	1.21	17.21	0.04	17.25	(-)97
<b>4406</b>	Forestry and Wild Life	0.66	36.88	3.73	40.61	465
<b>4408</b>	Food Storage and Warehousing	0.52	19.33	0.37	19.70	(-)29
<b>4415</b>	Agricultural Research and Education	...	0.11	...	0.11	...
<b>4425</b>	Co-operation	4.73	34.32	...	34.32	(-)100
<b>4435</b>	Other Agricultural Programmes	...	4.38	...	4.38	...
	<b>Total (a) Agriculture and Allied Activities</b>	<b>13.96</b>	<b>1,77.09</b>	<b>13.46</b>	<b>1,90.55</b>	<b>(-)4</b>
	<b>(b) Rural Development</b>					
<b>4515</b>	Other Rural Devalopment Programmes	12.67	2,86.71	5.34	2,92.06	(-)58

**5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Contd.**

Major Head	Description	Expenditure during 2017-18	Progressive expenditure upto 2017-18	Expenditure during 2018-19	Progressive expenditure upto 2018-19	Increase(+)/ Decrease(-) in Percentage
(₹ in crore)						
<b>C ECONOMIC SERVICES - contd.</b>						
<b>(b) Rural Development - concld.</b>						
	<b>Total (b) Rural Development</b>	<b>12.67</b>	<b>2,86.71</b>	<b>5.34</b>	<b>2,92.06</b>	<b>(-58)</b>
<b>(c) Special Areas Programme</b>						
4575	Other Special Areas Programmes	25.07	2,84.19	37.06	3,21.26	48
	<b>Total (c) Special Areas Programme</b>	<b>25.07</b>	<b>2,84.19</b>	<b>37.06</b>	<b>3,21.26</b>	<b>48</b>
<b>(d) Irrigation and Flood Control</b>						
4702	Minor Irrigation	...	11.67	...	11.67	...
4711	Flood control Projects	1.91	46.43	51.88	98.31	2616
	<b>Total (d) Irrigation and Flood Control</b>	<b>1.91</b>	<b>58.10</b>	<b>51.88</b>	<b>1,09.98</b>	<b>2616</b>
<b>(e) Energy</b>						
4801	Power Projects	76.29	12,64.22	63.58	13,27.80	(-17)
	<b>Total (e) Energy</b>	<b>76.29</b>	<b>12,64.22</b>	<b>63.58</b>	<b>13,27.80</b>	<b>(-17)</b>
<b>(f) Industry and Minerals</b>						
4851	Village and Small Industries	...	21.22	...	21.22	...
4853	Non-ferrous Mining and Metallurgical Industries	...	6.68	...	6.68	...
4859	Telecommunication and Electronic Industries	...	2.80	...	2.80	...
4860	Consumer Industries	2.10	65.46	0.67	66.13	(-68)
4885	Other Capital Outlay on Industries and Minerals	...	15.88	...	15.88	...
	<b>Total (f) Industry and Minerals</b>	<b>2.10</b>	<b>1,12.04</b>	<b>0.67</b>	<b>1,12.71</b>	<b>(-68)</b>
<b>(g) Transport</b>						
5053	Civil Aviation	...	1,27.86	...	1,27.86	...
5054	Roads and Bridges	6,22.59	30,93.29	6,25.67	37,18.95	...
5055	Road Transport	2.97	53.71	2.90	56.61	(-2)
	<b>Total (g) Transport</b>	<b>6,25.56</b>	<b>32,74.86</b>	<b>6,28.57</b>	<b>39,03.42</b>	<b>...</b>

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

Major Head	Description	Expenditure 2017-18 during	Progressive expenditure upto 2017-18	Expenditure 2018-19 during	Progressive expenditure upto 2018-19	Increase(+)/ Decrease(-) in Percentage
(₹ in crore)						
<b>C ECONOMIC SERVICES - concl'd.</b>						
<b>(i) Science Technology and Environment</b>						
5425	Other Scientific and Enviromental Research	...	6.82	...	6.82	...
<b>Total (i) Science Technology and Environment</b>		...	<b>6.82</b>	...	<b>6.82</b>	...
<b>(j) General Economic Services</b>						
5452	Tourism	64.79	8,72.10	54.59	9,26.69	(-)16
5465	Investment in general Financial and Trading Institutions	...	1.68	...	1.68	...
5475	Other General Economic Services	0.13	0.46	...	0.46	(-)100
<b>Total (j) General Economic Services</b>		<b>64.92</b>	<b>8,74.24</b>	<b>54.59</b>	<b>9,28.83</b>	<b>(-)16</b>
<b>Total - C ECONOMIC SERVICES</b>		<b>8,22.48</b>	<b>63,38.29</b>	<b>8,55.15</b>	<b>71,93.44</b>	<b>4</b>
<b>Total Expenditure Head Capital Account (A+B+C)</b>		<b>15,06.78</b>	<b>1,11,88.30</b>	<b>12,91.31</b>	<b>1,24,79.61</b>	<b>(-)14</b>

**Explanatory Notes**

The total investment of the Government in the share capital of various concerns at the end of 2018-19 was ₹ 105.46 crore. Dividend ₹ 4.38 crore was credited to the Government Accounts during 2018-19.

## 6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

### (i) Statement of Public Debt and Other Liabilities<sup>1</sup>

(₹ in crore)

Nature of Borrowings	Balance as on 1st April 2018	Receipt during the year the year	Repayments during the year	Balance as on 31st March 2019	Net increase(+) /Decrease (-) Percentage	As percentage of Total Liabilities
<b>A Public Debt</b>						
<b>6003 Internal Debt of the State Government</b>						
Market Loans	36,21.24	10,88.00	2,93.02	44,16.22	22	70
Special Securities issued to National Small Savings Fund of the Central Government	1,84.85	...	15.04	1,69.81	(-)8	3
Loans from Financial Institutions	3,08.02	52.09	57.38	3,02.73	(-)2	5
<b>6004 Loans and Advances from the Central Government</b>						
Non-Plan Loans	0.55	...	0.12	0.43	(-)22	0
Loans for State/Union Territory Plan Schemes	99.94	4.66	9.98	94.62	(-)5	1
Loans for Centrally Sponsored Plan Schemes	0.90	...	0.12	0.78	(-)13	0
Loans for Special Schemes	1.46	...	0.22	1.24	(-)15	0
Centrally Sponsored Schemes	...	0.45	...	0.45	0	0
<b>Total A Public Debt</b>	<b>42,16.97</b>	<b>11,45.20</b>	<b>3,75.88</b>	<b>49,86.29</b>	<b>18</b>	<b>79</b>
<b>B Other Liabilities</b>						
Public Accounts						
Small Savings, Provident Funds, Etc.	9,11.72	3,23.01	2,29.08	10,05.65	9	16
Reserve Funds bearing Interest	1.82	1,19.16	1,20.89	0.09	(-)95	0
Reserve Funds not bearing Interest	56.24	87.41	80.43	63.22	12	1
Deposits bearing Interest	27.66	96.42	94.54	29.54	7	0
Deposits not bearing Interest	2,36.62	2,35.84	2,22.19	2,50.27	6	4
<b>Total B Other Liabilities</b>	<b>12,34.07</b>	<b>8,61.84</b>	<b>7,47.13</b>	<b>13,48.77</b>	<b>9</b>	<b>21</b>
<b>Total Public Debt and other liabilities</b>	<b>54,51.03</b>	<b>20,07.04</b>	<b>11,23.01</b>	<b>63,35.06</b>	<b>16</b>	<b>100</b>

<sup>1</sup> Detail Accounts is at page 200 to 202 of Volume II, Statement - 17.

For details on amortisation arrangements, service of debt etc. explanatory notes to this statement at page 29 to 31 may be seen.



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**6 STATEMENT OF BORROWINGS AND OTHER LIABILITIES - Contd.**


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**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 2018-19 are given below:-

(₹ in crore)				
Name	Balance in 1 April 2018	Addition during the year	Withdrawal during the year	Balance on 31 March 2019
Sinking Fund	3,86.79	41.95	...	4,28.74

An amount of ₹ 41.95 crore was appropriated from revenue during this year.

As per information furnished by the Government the entire balance of the fund alongwith interest (₹ 29.95 crore for the year 2018-19 and ₹ 24.23 crore for 2017-18) was invested in the nationalised bank as fixed deposit as per the directions of Reserve Bank of India.

**2. Loans from Small Saving 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 2018-2019 whereas an amount of ₹ 15.04 crore was repaid during the year. The balance outstanding at the end of the year was ₹ 1,69.81 crore which was 3.41 *per cent* of the total Public Debt of the State Government as on 31 March 2019.

**3. Loans and Advances from the Central Government for State/Union Territory:-**

During 2018-2019 State Government received loans from Central Government of ₹ 4.66 crore and paid ₹ 9.98 crore towards repayment to Government of India. The loans from the Central Government as on 31 March 2019 contributed 1.95 per cent of the total Public Debt of the State Government on 31 March 2019.

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**6 STATEMENT OF BORROWINGS AND OTHER LIABILITIES - Contd.**


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**4. Internal Debt of State Government:-**

The receipt of ₹ 11,40.09 crore under the head includes market borrowing ₹ 10,88.00 crore and ₹ 50.00 crore borrowed from NABARD. During 2018-2019 Government paid ₹ 3,65.44 crore in repayment of outstanding loans and paid interest ₹ 7.16 crore to Life Insurance Corporation of India, ₹ 0.74 crore to Rural Electrification Corporation, ₹ 0.74 crore to National Insurance Corporation, ₹ 0.22 crore to National Co-operative Development Corporation, ₹ 12.46 crore to NABARD and ₹ 15.75 crore to Special Central Government Security issued to NSSF. Government also paid interest of ₹ 3,07.46 crore towards Market Loan during the year 2018-2019.

**5. Service of Debt:-**

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 2018-2019 and 2017-2018 were as shown below :-

	2018-2019	2017-2018	Net Increase (+)/ Decrease(-) during the year
	(₹ in crore)		
<b>(i) Gross Debt and other obligations outstanding at the end of the year</b>			
(a) Public Debt and Small Savings, Provident Funds <i>etc.</i>	59,91.95	51,28.69	8,63.26
(b) Other Obligations	14,75.09	13,86.38	88.71
<b>Total (i)</b>	<b>74,67.04</b>	<b>65,15.07</b>	<b>9,51.97</b>
<b>(ii) Interest paid by Government</b>			
(a) On Public Debt and Small Savings, Provident Funds <i>etc.</i>	4,33.05	3,62.17	70.88
(b) Other Obligations	...	...	...
<b>Total (ii)</b>	<b>4,33.05</b>	<b>3,62.17</b>	<b>70.88</b>
<b>(iii) Deduct</b>			
(a) Interest received on loans and advances given by Government	8.64	4.08	4.56
(b) Interest realised on investment of cash balances	1,16.69	1,10.68	6.01
<b>Total (iii)</b>	<b>1,25.33</b>	<b>1,14.76</b>	<b>10.57</b>
<b>(iv) Net interest charges</b>	<b>3,07.72</b>	<b>2,47.41</b>	<b>60.31</b>
<b>(v) Percentage of gross interest (item (ii)) to total revenue receipts</b>	<b>7.31</b>	<b>6.95</b>	<b>0.36</b>
<b>(vi) Percentage of net interest (item (iv)) to total revenue receipts</b>	<b>5.20</b>	<b>4.75</b>	<b>0.45</b>

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**6 STATEMENT OF BORROWINGS AND OTHER LIABILITIES - Concl'd.**


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**6. Appopriation for reduction or avoidance of Debt:-**


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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 2018	3,86.79	Government Account	...
Amount appropriated from revenue during 2018-2019	12.00	Balance as on 31 March 2019	4,28.74
Interest on Investment	29.95		
<b>Total</b>	<b>4,28.74</b>	<b>Total</b>	<b>4,28.74</b>
	Cash		
	Investment		...
			4,28.74
		<b>Total</b>	<b>4,28.74</b>

02- Sinking Fund Investment Account			
101 Sinking Fund Investment Account			
		(₹ in crore)	
Balance as on 1 April 2018	3,86.79	Sale of Securities	...
Purchase of Securities	...	Balance as on 31 March 2019	4,28.74
Investment (Fixed Deposit) in Nationalised Bank during 2018-2019	41.95		
<b>Total</b>	<b>4,28.74</b>	<b>Total</b>	<b>4,28.74</b>

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: Loanee group-wise**

(₹ in crore)							
Loanee Group	Balance on 1 April 2018	Disbursements during the year	Repayments during the year	Write-off of irrecoverable loans and advances	Balance on 31 March 2019 (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	46.15	2.00		...	48.15	2.00	...
Others	1,45.76	44.02	1.58	...	1,88.20	42.44	...
Government Servants	0.58	0.55	0.19	...	0.94	0.36	...
<b>Total - Loans and Advances</b>	<b>1,92.49</b>	<b>46.57</b>	<b>1.77</b>	...	<b>2,37.29</b>	<b>44.80</b>	...

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

(₹ in crore)					
Sl. No.	Loanee 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 - Contd.**
**Section - 2 Summary of Loans and Advances - Sector-wise**

Sectors	Balance on 1 April 2018	Disbursement during the year	Repayments during the year	Write-off of irrecoverable loans and advances	Balance on 31 March 2019	Net increase(+)/ decrease(-) during the year(2-6)	(₹ in crore)
							Interest Payment in arrears
1	2	3	4	5	6	7	8
<b>Loans for General Services -</b>	...	...	...	...	...	...	...
Statutory Corporations	...	...	...	...	...	...	...
<b>Total-Loans for General Services</b>	...	...	...	...	...	...	...
<b>Loans for Social Services -</b>							
Loans for Education,Sports,Art and Culture	46.15	2.00	...	...	48.15	2.00	...
Loans for Health and Family Welfare	0.22	...	0.03	...	0.19	0.03	...
<b>Total-Loans for Social Services</b>	<b>46.37</b>	<b>2.00</b>	<b>0.03</b>	...	<b>48.34</b>	<b>1.97</b>	...
<b>Loans for Economic Services -</b>							
Loans for Agriculture and Allied Activities	3.05	...	1.55	...	1.50	1.55	...
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	1,04.36	44.02	...	...	1,48.38	44.02	...
<b>Total-Loans for Economic Services</b>	<b>1,45.54</b>	<b>44.02</b>	<b>1.55</b>	...	<b>1,88.01</b>	<b>42.47</b>	...
<b>Loans to Government Servants, etc.</b>							
Governments Servants	0.58	0.55	0.19	...	0.94	0.36	...
<b>Total-Loans to Government Servants, etc.</b>	<b>0.58</b>	<b>0.55</b>	<b>0.19</b>	...	<b>0.94</b>	<b>0.36</b>	...
<b>Miscellaneous Loans -</b>							
Loans for Miscellaneous purposes	...	...	...	...	...	...	...
<b>Total-Miscellaneous Loans</b>	...	...	...	...	...	...	...
<b>Total-Loans and Advances</b>	<b>1,92.49</b>	<b>46.57</b>	<b>1.77</b>	...	<b>2,37.29</b>	<b>44.80</b>	...

**Note:** (i) For details refer Section 1 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.

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


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


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(₹ in crore)

Loanee-Entity	Amount of arrears as on 31 March 2019			Earliest year to which the arrears relate	Total loans outstanding against the entity on 31 March 2019
	Principal	Interest	Total		
1	2	3	4	5	6
- NA -					

**Note:** Information not received from the State Government.

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**8 STATEMENT OF INVESTMENTS OF THE GOVERNMENT**


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**Comparative summary of Government Investment in the share capital and debentures of different concerns for 2017-18 and 2018-19**

(₹ in crore)

Name of the Concern	2018-19			2017-18		
	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	8.26	1.34	3	8.26	1.34
2. Companies	24	85.60	1.45	21	82.12	1.45
3. Bank and Co-operative Societies	9	11.60	1.59	8	12.05	0.13
<b>Total</b>	<b>36</b>	<b>1,05.46</b>	<b>4.38</b>	<b>32</b>	<b>102.43</b>	<b>2.92</b>

## 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 2019 in various sectors are shown below:-

(₹ in crore)

Sector	Maximum Amount Guaranteed		Outstanding at the beginning of 2018-19		Net of Additions(+) Deletions(-) (other than invoked) during the year	Invoked during the year		Outstanding at the end of 2018-19		Guarantee commission or fee	
	Principal	Interest	Principal	Interest		Discharged	Non Discharged	Principal	Interest	Received	Receivable
SABCCO	25.20	...	25.20	0.20	(-)5.18	...	...	20.22	0.09	...	...
SIDICO HUDCO	131.71	...	47.82	...	(-)6.83	...	...	40.99	...	...	...
SHDB	361.00	...	221.42	...	...	...	...	221.42	...	...	...
SIDICO NABARD	130.81	...	130.81	...	...	...	...	130.81	...	1.31	...
SIDICO HUDCO	200.00	...	...	...	115.00	...	...	115.00	...	2.00	...
STCS	300.00	...	...	...	...	...	...	*193.50	11.22	3.00	...
SPICL (TEESTA URJA LTD) Stage III	2619.24	...	...	...	...	...	...	*2609.45	92.63	...	...
SPICL (Ranjit IV)	81.23	...	...	...	...	...	...	*19.71	...	...	...
<b>Total</b>	<b>3849.19</b>	<b>...</b>	<b>**425.25</b>	<b>0.20</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>3351.10</b>	<b>103.94</b>	<b>6.31</b>	<b>...</b>

\* ₹ 193.50 crore, ₹ 2609.45 crore and ₹ 19.71 crore were not recorded earlier since the guarantees has been issued without being referred to the Loans Division of Finance Department, Government of Sikkim nor its accounts recorded in the books of accounts maintained by the Loans Division.

\*\* The opening balance of 2018-19 does not match with the closing balance of 2017-18 after confirmation with Loans Division, the amount of loan raised is ₹ 221.42 crore till the closing of 2017-18 and not ₹ 361.00 crore.



**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	
	2018-19		2017-18	2018-19	2017-18
	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total		
<b>1 Panchayati Raj Institutions</b>					
(i) Zilla Parishads	10.88	...	<b>10.88</b>	...	...
(ii) Panchayat Samities	...	...	...	...	...
(iii) Gram Panchayats	24.58	...	<b>24.58</b>	<b>2,78.80</b>	...
(iv) Others	...	...	...	...	...
<b>2 Urban Local Bodies</b>					
(i) Municipal Corporations	15.74	...	<b>15.74</b>	...	...
(ii) Municipalities/Municipal Councils	1.16	...	<b>1.16</b>	...	...
(iii) Others	...	...	...	...	...
<b>3 Public Sector Undertakings</b>					
(i) Government Companies	...	...	...	...	...
(ii) Statutory Corporations	...	...	...	...	...
<b>4 Autonomous Bodies</b>					
(i) Universities	...	...	...	...	...
(ii) Development Authorities	...	...	...	...	...
(iii) Co-operative Institutions	...	...	...	...	...
(iv) Others	3,57.14	1.89	<b>3,59.03</b>	<b>90.47</b>	...
<b>5 Non-Government Organisations</b>	...	...	...	...	...
<b>Total</b>	<b>4,09.50</b>	<b>1.89</b>	<b>4,11.39</b>	<b>3,69.27</b>	...

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


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**(ii) Grants-in-aid given in kind**

Grantee Institutions	Total Value	
	(₹ in crore)	
	2018-19	2017-18
<b>1 Panchayati Raj Institutions</b>		
(i) Zilla Parishads	...	...
(ii) Panchayat Samities	...	...
(iii) Gram Panchayats	...	...
(iv) Others	...	...
<b>2 Urban Local Bodies</b>		
(i) Municipal Corporations	...	...
(ii) Municipalities/Municipal Councils	...	...
(iii) Others	...	...
<b>3 Public Sector Undertakings</b>		
(i) Government Companies	...	...
(ii) Statutory Corporations	...	...
<b>4 Autonomous Bodies</b>		
(i) Universities	...	...
(ii) Development Authorities	...	...
(iii) Co-operative Institutions	...	...
(iv) Others	...	...
<b>5 Non-Government Organisations</b>	...	...
<b>Total</b>	...	...

### 11 STATEMENT OF VOTED AND CHARGED EXPENDITURE

(₹ in crore)

Particulars	Actuals					
	2018-19			2017-18		
	Charged	Voted	Total	Charged	Voted	Total
Expenditure Heads (Revenue Account)	4,84.66	47,41.92	52,26.58	4,03.39	37,48.46	41,51.85
Expenditure Heads (Capital Account)	...	12,91.31	12,91.31	...	15,06.78	15,06.78
Disbursement under Public Debt, Loans and Advances, Inter-State Settlement and Transfer to Contingency Fund	3,75.88	46.57	4,22.45	3,42.63	16.95	3,59.58
<b>TOTAL</b>	<b>8,60.54</b>	<b>60,79.80</b>	<b>69,40.34</b>	<b>7,46.02</b>	<b>52,72.19</b>	<b>60,18.21</b>

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

#### **E. Public Debt**

Internal Debt of the State Government	3,65.44	...	3,65.44	3,32.49	...	3,32.49
Loans and Advances from the Central Government	10.44	...	10.44	10.14	...	10.14

#### **F. Loans And Advances**

Loans for Social Services	...	2.00	2.00	...	4.00	4.00
Loans for Economic Services	...	44.02	44.02	...	12.50	12.50
Loans to Government Servants, Etc	...	0.55	0.55	...	0.45	0.45
Miscellaneous Loans	...	...	...	...	...	...

#### **H. Transfer To Contingency Fund**

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

(i) The percentage of charged expenditure and voted expenditure to total expenditures during 2017-18 and 2018-19 was as under:-

Year	Percentage of total expenditure	
	Charged	Voted
2017-18	12.40	87.60
2018-19	12.40	87.60

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


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**On 1 April 2018    During the year 2018-19    On 31 March 2019**

(₹ in crore)

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

**10,81.81                      72.71                      11,54.52**

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**B. Capital Account of Social Services**

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

7,26.01                      70.03                      7,96.04

(b) Capital Account of Health and Family Welfare

8,45.21                      90.67                      9,35.88

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

20,98.76                      1,85.03                      22,83.79

(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

49.01                      10.30                      59.31

(g) Capital Account of Social Welfare and Nutrition

42.66                      7.42                      50.08

(h) Capital Account of Other Social Services

0.02                      ...                      0.02

---

**Total-B. Capital Account of Social Services**

**37,68.20                      3,63.45                      41,31.65**

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**C. Capital Account of Economic Services**

(a) Capital Account of Agriculture and Allied Activities

1,77.09                      13.46                      1,90.55

(b) Capital Account of Rural Development

2,86.72                      5.34                      2,92.06

(c) Capital Account of Special Areas Programme

2,84.19                      37.06                      3,21.26

(d) Capital Account of Irrigation and Flood Control

58.11                      51.88                      1,09.98

(e) Capital Account of Energy

12,64.22                      63.58                      13,27.80

(f) Capital Account of Industry and Minerals

1,12.04                      0.67                      1,12.71

(g) Capital Account of Transport

32,74.86                      6,28.57                      39,03.43

(i) Capital Account of Science Technology and Environment

6.82                      ...                      6.82

(j) Capital Account of General Economic Services

8,74.24                      54.59                      9,28.83

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**Total-C. Capital Account Of Economic Services**

**63,38.29                      8,55.15                      71,93.44**

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**12 STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE OTHER THAN REVENUE ACCOUNT**
**Contd.**
**On 1 April 2018    During the year 2018-19    On 31 March 2019**
**(₹ in crore)**
**Capital Expenditure Heads - Concl'd.**

	<b>1,11,88.30</b>	<b>12,91.31</b>	<b>1,24,79.61</b>
<b>Total- Capital Expenditure Heads</b>			
<b>F. Loans and Advances</b>			
I Loans for Social Services			
(i) Loans for Education, Sports, Art and Culture	46.15	2.00	48.15
(ii) Loans for Health and Family Welfare	0.22	(-)0.03	0.19
III Loans for Economic Services			
(i) Loans for Agriculture and Allied Activities	3.05	(-)1.55	1.50
(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	1,04.36	44.02	1,48.38
IV Loans to Government Servants, etc.	0.58	0.36	0.94
V Miscellaneous Loans	...	...	...
<b>Total-F. Loans and Advances</b>	<b>1,92.49</b>	<b>44.80</b>	<b>2,37.29</b>
<b>Total- Capital and Other Expenditure</b>	<b>1,13,80.79</b>	<b>13,36.11</b>	<b>1,27,16.90</b>
<b>Deduct</b>			
<b>Contribution from Contingency Fund</b>	...	...	...
<b>Contribution from Miscellaneous Capital Receipts</b>	42.25	...	42.25
<b>Contribution from Development Funds, Reserve Funds etc.</b>	...	...	...
<b>Net Capital and Other Expenditure</b>	<b>*1,13,38.54</b>	<b>13,36.11</b>	<b>*1,26,74.65</b>
<b>Principal Sources of Funds</b>			
Revenue Surplus(+)/Deficit(-) for 2018-2019	<b>*78,63.60</b>	<b>6,93.78</b>	<b>*85,57.38</b>
Add- Adjustment on Account of Retirement/Disinvestment			
<b>Debt</b>			
Internal Debts of the State Government	41,14.12	7,74.65	48,88.77

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

	On 1 April 2018	During the year 2018-19	On 31 March 2019
	(₹ in crore)		
Loans and Advances from the Central Government	1,02.85	(-)5.33	97.52
Small Savings, Provident Funds etc.	9,11.72	93.93	10,05.65
<b>Total Debt</b>	<b>51,28.69</b>	<b>8,63.25</b>	<b>59,91.94</b>
<b>Other Obligations</b>			
Contingency Fund	1.00	...	1.00
Reserve Fund	58.06	5.25	63.31
Deposits and Advances	2,63.25	15.52	2,78.77
Suspense and Miscellaneous (Other than amount closed to Government Account and Cash Balance Investment Account)	2,09.87	1,19.66	3,29.53
Remittances	4,04.84	(-)1,30.65	2,74.19
<b>Total Other Obligations</b>	<b>9,37.02</b>	<b>9.78</b>	<b>9,46.80</b>
<b>Total Debt and Other Obligations</b>	<b>60,65.70</b>	<b>8,73.04</b>	<b>69,38.74</b>
Deduct Cash Balances	5,97.16	(-)4,76.89	1,20.27
Deduct Investments	19,48.40	7,07.60	26,56.00
Add- Amount closed to Government Account during 2018-2019			
<b>Net-Provisions of Funds</b>	<b>*1,13,83.74</b>	<b>13,36.11</b>	<b>*1,27,19.85</b>

\* Differs by ₹ 2.95 crore due to proforma rectification under Loans & Advances and Suspense & Miscellaneous.

**13 SUMMARY OF 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
		<b>Consolidated Fund</b>	
39,25.19	A to D,G,H and Part of L(e)	Government Account	...
...	E.....	Public Debt	49,86.30
2,37.30	F.....	Loans and Advances	...
...	H.....	<b>Contingency Fund</b>	1.00
		<b>Public Account</b>	
...	I.....	<b>Small Savings, Provident Funds. etc.</b>	10,05.65
	J.....	<b>Reserve Funds -</b>	
		(a) Reserve Funds bearing interest	23.08
		(b) Reserve Funds not bearing interest	5,43.12
		Gross Balance	
5,02.88		Investment	
	K.....	<b>Deposits and Advances -</b>	
...		(a) Deposits bearing interest	29.54
...		(b) Deposits not bearing interest	2,50.27
1.03		(c) Advances	...
	L.....	<b>Suspense and Miscellaneous</b>	
		(Excluding 8680 - Miscellaneous Govt. Account)	
		(b) Suspense	6.58
23,33.06		(c) Other Accounts	...
...	M.....	<b>Remittances</b>	2,74.19
1,20.27	N.....	<b>Cash Balance (Closing)</b>	...
<b>71,19.73</b>		<b>Total</b>	<b>71,19.73</b>

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

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**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 Account". The balances under this head represents the cumulative result of all such transactions.

To this the balances under Public Debt, Loans and Advances, Small-Savings, Provident Fund, Reserve Funds, Deposits and Advances, Suspence and Miscellaneous (Other than Miscellaneous Government Accounts), Remmittances and Contingency Fund etc., are added and the closing cash balance at the end 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 remmittance transactions.

It must be understood that these balances cannot 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 accounting followed by the Government.



**13 SUMMARY OF 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)	Details	(₹ in crore)
Debit	Details	Credit
33,27.66	A- Amount at the Debit of the Government Account as on 1 April 2018	
	B-Revenue Receipt	59,20.36
52,26.58	D-Expenditure on Revenue Account	
	C-Capital Receipt	
	H-Transfer to Contingency Fund	
12,91.31	E-Capital Expenditure	
	L(e) Suspense and Miscellaneous	
	G-Amount at the debit of Government Account on 31 March 2019	39,25.19
<b>98,45.55</b>	<b>Total</b>	<b>98,45.55</b>

- (i) In a number of cases, there are unreconciled differences in the closing balance as 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 Volume II.
- (iv) Cases where details/documents are awaited in connection with reconciliation of balances are detailed in Appendix - VII of Volume II.

## NOTES TO ACCOUNTS 2018-19

### 1. Summary of significant accounting policies

#### (i) Entity and Accounting Period:

These accounts present the transactions of the Government of Sikkim (GoS) for the period from 1 April 2018 to 31 March 2019. The accounts of receipts and expenditure of GoS have been compiled based on the initial accounts rendered by six Treasuries (including the accounts in respect of 41 Public Works/Irrigation Divisions and five Forest Divisions), the Directorate of Sikkim State Lotteries, the Sikkim Nationalised Transport, the Land Revenue and Disaster Management Department and advices of the State Bank of Sikkim (SBS). Unlike in other States, Reserve Bank of India (RBI) does not have operations in this State in Government business till date as no agreement exist between RBI and the Government of Sikkim in terms of section 21A of the RBI Act, 1934. The SBS acts as the Government Banker and collects the receipts of the Government (Government own revenue) revenues through its branches around the State. Though, on average, during the year, there were delays ranging up to fourteen days in the receipt of accounts from accounts rendering units, no accounts were excluded at the end of the year.

#### (ii) Basis of Accounting:

With the exception of some book adjustments (Annexure –A of Notes to Accounts), the accounts represent the actual cash receipts and disbursements during the account 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 amortised. Losses in physical assets at the end of their life have not been expensed or recognised.

The pension liability of the Government towards payment of retirement benefits for the past and the present service of its employees is not included in the accounts. The retirement benefits disbursed during the current year are reflected in the accounts in Statement 15.

#### (iii) Currency in which Accounts are kept:

The accounts of the 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 of India, 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 under which the transactions are to be classified.

**2. Quality of Accounts**

**(i) Goods and Services Tax (GST):**

During the year 2018-19, GST collection of the State was ₹ 405.72 crore as compared to ₹ 171.39 crore in 2017-18, registering an increase of ₹ 234.33 crore (137 *per cent*). In addition, ₹ 689.78 crore and ₹ 55.10 crore was devolved as Share of net proceeds assigned to States under Central Goods and Services Tax and Integrated Goods and Services Tax respectively as per the recommendations of the Fourteenth Finance Commission. The State Government did not receive any Compensation during 2018-19 on account of loss of revenue arising out of implementation of GST.

There is only one Minor head 101-Tax, under Major Head 0006- State GST operated in the State and due to non-operation of other Minor Heads, correct picture of components of SGST is not reflected in the accounts which is in violation of the principles of disclosure and transparency.

**(ii) Booking under Minor Head “800 - Other Receipts and Other Expenditure”:**

Minor Heads 800-Other Expenditure/ Other Receipts are intended to be operated only when the appropriate minor head has not been provided in the accounts. Routine operation of Minor Heads 800 is to be discouraged, since it renders the accounts opaque. During the year 2018-19, the State Government booked ₹ 386.32 crore under 800-Other Receipts/ Expenditure, under 30 Revenue Receipts Heads and ₹ 805.89 crore under 32 Expenditure Heads, constituting 6.53 *per cent* of total revenue receipts and 12.36 *per cent* of the total expenditure (Revenue and Capital) under the respective Major Heads. Instances where a substantial proportion (50 *per cent* or more) of the receipts and expenditure was classified under the Minor Head 800 – Other Receipts/ Other Expenditure are given in Annexure – B and C respectively.

**(iii) Collection of Cess and Utilisation****(a) Cess under Sikkim Transport Infrastructure Development Fund:**

For the purpose of developing, maintaining and improving transport infrastructure in State, Government of Sikkim has established a fund known as “Sikkim Transport Infrastructure Development Fund” to which Cess on sale of motor spirit commonly known as petrol and high speed diesel are being credited since August 2004. During the year 2018-19, the total collections and transfers of the Fund is given below:

(₹ in crore)

Collections under 'MH 0045-112-01'	Amount transferred to 'Sikkim Transport Infrastructure Development Fund'	Amount yet to be transferred to 'Sikkim Transport Infrastructure Development Fund'
30.38	25.00	5.38

During the year total utilisation was ₹ 35.37 crore by booking under M.H. 5054-05-337-61 and debiting the Fund.

**(b) Educational Cess :**

For the purpose promoting education in the State of Sikkim, Government is levying and collecting Educational Cess on alcoholic beverages manufacture in Sikkim and imported from other states for consumption in Sikkim. During the year 2018-19 the total collection was ₹ 7.38 crore (M.H. 0045-112-03). However, since no receipts were transferred to this Fund during this year, the utilisation of Cess is not readily ascertainable.

**(c) Cess under Sikkim Ecology and Environmental Fund:**

To protect and improve environment in Sikkim, Government of Sikkim established a fund known as “Sikkim Ecology and Environment Fund” in 2007 and the cess is levied on every dealer, manufacturer, Government departments, PSUs, Autonomous Bodies or other organisations who bring non-bio-degradable materials (as specified) from outside the State for selling, business, manufacturing, producing any products or for use of whatsoever purpose in the State. This cess is being levied since April 2007. During the year 2018-19 total cess collection was ₹ 6.77 crore (M.H. 0045-112-02) but the same was not transferred to the fund and the State Government utilised, ₹ 1.10 crore by booking expenditure under M.H. 3435-03-101-61, transferred by way of the debit to the Fund.

**(d) Building and Other Construction Worker's Welfare Board:**

As per provisions of Building and Other Construction Workers' (Regulation of Employment and Conditions of Service) Act, 1996 (BOCW Act), the State Government constituted (February 2010) Sikkim Building and Other Construction Workers' Welfare Board (SBOCWWB) to carry out welfare schemes for building and other construction workers. The Government levied Cess at the rate of one *per cent* on construction works as mandated by the Building and Other Construction Workers Welfare Cess Act 1996. During the period from 2010-11 to 2018-19, cess collection was ₹ 112.84 crore, out of which ₹ 23.13 crore (20.50 *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 and other than welfare schemes expenses during the period amounted to ₹ 4.34 crore (3.85 *per cent* of the total collection).

The cess so collected is not credited into the Government Accounts but is deposited into the Board's Bank Account in the State Bank of Sikkim.

**(iv) Outstanding Abstract Contingent (AC) Bills:**

Government of Sikkim Finance Department Office Circular No. 168/Fin (Accts) dated 27.12.1983 states that Drawing and Disbursing Officers are authorised to draw sums of money by preparing Abstract Contingent (AC) Bills by debiting service heads. They are required to present Detailed Countersigned Contingent (DCC) Bills containing vouchers in support of final expenditure within three months of the withdrawal of AC Bills. Non-submission of DCC Bills renders the expenditure under AC Bills opaque. Details of AC Bills outstanding as on 31 March 2019 are given below:

Year	AC Bills Drawn		DCC Bills submitted		Unadjusted AC Bills	
	No.	Amount (₹ in crore)	No.	Amount (₹ in crore)	No.	Amount (₹ in crore)
Upto 2016-17	16622	457.72	14724	420.19	1898	37.53
2017-18	1312	38.39	949	23.07	363	15.32
2018-19	1131	77.78	385	9.86	746	67.92
<b>Total</b>	<b>19065</b>	<b>573.89</b>	<b>16058</b>	<b>453.12</b>	<b>3007</b>	<b>120.77</b>

Out of ₹ 77.78 crore drawn against 1131 AC Bills in 2018-19, ₹ 18.43 crore against 146 AC Bills was drawn in March 2019 and of this, ₹ 3.29 crore against 36 AC Bills was drawn on the last day of the financial year. Significant expenditure against AC Bills in March indicates

that the drawals were primarily to exhaust the budget provisions and reveals inadequate budgetary planning. The oldest outstanding AC Bills pertains to 2001-02 amounting to ₹ 0.18 crore.

Major defaulting departments which have not submitted DC Bills are:-

Sl. No.	Departments	No.	Amount (₹ in crore)	Percentage of outstanding AC Bills
1	Human Resource Development	110	40.75	33.74
2	Social Justice, Empowerment and Welfare	175	7.57	6.27
3	Health Care, Human Services and Family Welfare	218	7.14	5.91
4	Horticulture and Cash Crops Management	147	6.50	5.38
5	Personnel, Administrative Reforms, Training, Public Grievances, Career Options & Employment Skill Development & Chief Minister's Self Employment Schemes	108	5.33	4.41
6	Labour	47	4.77	3.95
7	Police	374	3.12	2.58
8	Home	289	3.05	2.53
9	Tourism	88	2.85	2.36

Due to the non-submission of DC bills, there is no assurance that expenditure has actually been incurred before the close of the financial year, for the stated purpose.

**(v) Outstanding Utilisation Certificates:**

Rule 116 (1) of the Sikkim Financial Rules, 1979 stipulates that every grant made for a specific object is subject to implied conditions: (i) 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 (ii) that any portion of the amount which is not ultimately required for expenditure upon that object shall be duly surrendered to Government. Utilisation Certificates (UCs) outstanding beyond the specified periods, *i.e.*, one year from the date of issue of the letter sanctioning the grant, indicate absence of assurance on utilisation of the grants for intended purposes and the expenditure shown in the accounts to that extent cannot be treated as final.

At the close of March 2019 accounts, 1108 UCs worth ₹ 101.90 crore were outstanding as on 31 March 2019 . The details are given below:

(₹ in crore)

Year	Number of Utilisation Certificate awaited	Amount (₹ in crore)
Upto 2016-17*	991	51.77
2017-18	117	50.13
2018-19**	198	70.31
<b>Total</b>	<b>1306</b>	<b>172.21</b>

\* The oldest outstanding UCs pertains to 2002-03 amounting to ₹ 1.24 crore.

\*\* Except where the sanction order states otherwise, utilisation certificates in respect of grants disbursed during 2018-19 become due only during 2019-20.

Major defaulting departments who had not submitted UCs are:

Major Defaulting Department	Number	Amount (₹ in crore)	Percentage of outstanding UCs
Ecclesiastical	108	44.83	26.03
Social Justice, Empowerment and Welfare	363	17.37	10.09
Rural Management Development	81	23.29	13.53
Healthcare, Human Services and Family Welfare	22	22.58	13.11
Human Resource Development	19	19.06	11.07
Energy and Power	15	10.65	6.18
Home	12	7.41	4.30
Co-operation	55	5.13	2.98
Information Technology	100	4.05	2.35

To the extent of non-receipt of UCs, the expenditure shown in accounts cannot be treated as final nor can it be confirmed that the amount has been expended for the purpose sanctioned.

**(vi) Reconciliation of Receipts and Expenditure between CCOs and Sr. Deputy Accountant General (A&E):**

To exercise effective control of expenditure, to keep it within the budget grants and to ensure accuracy of their accounts, all Chief Controlling Officers (CCOs) are required to reconcile the Receipts and Expenditure recorded in their books every month during the financial year with the figures accounted for in the office of the Senior Deputy Accountant General (Accounts). For the financial year 2018-19 all the CCOs, completed reconciliation for all Revenue and Capital expenditure of ₹ 6517.89 crore; and Revenue Receipt of ₹ 5920.36 crore respectively.

**(vii) Cash Balance:**

The Cash Balance of the State as per records of the Senior Deputy Accountant General (Accounts) Sikkim was ₹ 70.20 crore on 31 March 2019 and the State Bank of Sikkim reported the same being ₹ 38.78 crore, which makes a net difference of ₹ 31.42 crore (credit). The difference was mainly due to non-reconciliation of figures by the State Treasuries with the State Bank of Sikkim for clearance of difference through rectification entries/ accounting.

**3. Other items****(i) Liabilities on Retirement Benefits:****(a) Employees recruited prior 1 April 2006:**

The expenditure on “Pension and other retirement benefits” during the year towards State Government employees recruited on or before 31 March 2006 was ₹ 687.75 crore (13.16 *per cent* of total revenue expenditure).

**(b) National Pension System:**

State Government employees recruited from 1 April 2006 are eligible for the National Pension System (NPS), which is a Defined Contributory Pension Scheme. In terms of the Scheme, the employee contributes 10 *per cent* of Basic Pay and Dearness Allowance, with a matching contribution by the State Government, both of which are initially credited to Public Account under Major Head 8342 and thereafter transferred to the designated fund manager through the National Securities Depository Limited (NSDL)/ Trustee Bank. During the period 2018-19, against the total employees’ contribution of ₹ 46.94 crore, State Government contributed matching share ₹ 46.94 crore and arrear amount of ₹ 2.54 crore pertaining to the previous year. Further, out of the total collection of ₹ 430.81 crore under NPS up to 2018-19, State Government transferred an amount of ₹ 401.26 crore to the NSDL, leaving a balance of ₹ 29.55 crore in the accounts as on 31 March 2019. Thus, there was an un-transferred amount of ₹ 29.55 crore to the NSDL and the current liability stands deferred to future year(s). Thus, the State Government has created interest liability on the amount not transferred to NSDL and created uncertainty in respect of benefit due to the employees affected/ avoidable financial liability to Government in future.

Details of unmatched Government share and un-transferred funds to NSDL under NPS has been shown as Annexure-D



**(ii) Guarantees:**

Guarantees are contingent liabilities on the Consolidated Fund of the State in case of default by the borrower for whom the guarantee is extended. During 2018-19 State Government has not extended any fresh guarantee. During this financial year, guarantee commission ₹ 6.31 crore was received which was credited in Government Accounts. The position of guarantees reported in Statement 9 and 20 is based on information received from the State Government and annexure to Budget document and has been prepared as per the IGAS 1 notified by the GOI. The Sikkim Government Guarantees Act, 2000, stipulates that the total outstanding Government guarantee as on the 1st day of April of any year shall not exceed thrice the State's Tax receipts of the second preceding year and that the State Government shall charge guarantee commission of minimum one *per cent* which shall not be waived under any circumstances. The total guarantees (principal *plus* interest) outstanding as on 1 April 2018 was ₹ 425.45 crore, which was within the prescribed limit of thrice the total Tax Receipts of 2016-17 (₹ 652.56 crore).

**(iii) Reserve Funds and Deposits:****(a) Adjustment of Interest against Reserve Fund (interest bearing) and Deposits (interest bearing):**

Government is liable to pay/ adjust interest in respect of interest bearing Reserve Funds and Deposits. During the year 2018-19, interest of ₹ 2.23 crore on the Reserve Funds (interest bearing) was credited in the accounts. However, due to non-receipt of sanction orders from the Pension Fund Regulatory and Development Authority (PFRDA), Ministry of Finance, Government of India, interest on Deposits (interest bearing) amounting to ₹ 2.21 crore could not be credited in the Accounts.

Reserve Funds are created for specific purposes out of contribution from the Consolidated Fund. The State Government had six Reserve Funds, information in respect of which (both "interest bearing" and "not interest bearing") and their investments are available in Statement 21 and 22 respectively. There were no in-operative Reserve Funds in the State.

Details of significant Reserve Funds are given below:

**(b) Reserve Fund bearing Interest:****(i) State Disaster Response Fund:**

The State Government replaced the Calamity Relief Fund with the State Disaster Response Fund (SDRF) in 2010-11 as per the recommendations of the Thirteenth Finance Commission. In terms of the guidelines of the Fund, the Centre and Sikkim Government (Special Category States) are required to contribute to the Fund in the proportion of 90:10. Further, if the State does not have adequate balance under SDRF, the Government of India provides additional assistance from the National Disaster Response Fund (NDRF).

During the year 2018-19 an aggregate amount of ₹ 93.16 was transferred to the SDRF (Central share: ₹ 32.40 crore and State share of ₹ 3.60 crore, and interest receipts of ₹ 2.23 crore on investment and assistance from NDRF ₹ 54.93 crore) and an expenditure of ₹ 83.89 crore was incurred on natural calamities under Head 2245-05 leaving a balance amount of ₹ 22.58 crore as on 31 March 2019.

Details are available in Statement 21 of the Finance Accounts.

**(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 2018-19 the fund had an opening balance of ₹ 0.50 crore and State Government transferred ₹ 1.00 crore to the Sikkim SDMF. After meeting the expenditure of ₹ 1.00 crore during the year, the fund had a closing balance of ₹ 0.50 crore as on 31 March 2019. Details are available in Statement 21 of the Finance Accounts.

**(c) Reserve Fund not bearing Interest:****(i) Consolidated Sinking Fund:**

The State Government constituted a Consolidated Sinking Fund for redemption of the open market loans of the Government commencing from 2004-05. As per guidelines, the Government is required to contribute to the fund at the rate of one to three per cent of the outstanding open market loans as at the end of the previous year. The scope of this fund has been extended to cover all outstanding liabilities of the Government through a notification by

the State issued on 18 August 2007 on the basis of recommendations of the XII FC. The State Government had not adopted the recommendations of Reserve Bank of India (RBI) for minimum annual contribution of 0.5 *per cent* of outstanding liabilities. For the year 2018-19, the requirement for annual contribution was ₹ 27.26 crore (0.5 *per cent* of outstanding liabilities of ₹ 5451.04 crore) in terms of the guidelines of the RBI and ₹ 36.21 crore (at one *per cent* of outstanding open market loans of ₹ 3621.24 crore) in terms of the guidelines of the State Government. During the year, Government transferred ₹ 12 crore to the fund against the minimum required contribution of ₹ 36.21 crore, as per its own guidelines, resulting in short contribution of ₹ 24.21 crore. Similarly, the shortfall in contribution as per the RBI guidelines worked out to ₹ 15.26 crore (₹ 27.26 crore - ₹ 12.00 crore). As on 31 March 2019, the fund had a balance of ₹ 428.74 crore (including ₹ 29.96 crore as accrued interest), which had been invested in fixed deposits in nationalised banks as per the directions of the RBI

Details of transactions in the fund are given in Statements 21 and 22.

**(ii) Guarantee Redemption Fund:**

The State Government constituted a Guarantee Redemption Fund in the year 2005 for meeting the payment obligations arising out of the guarantees issued by the Government in respect of bonds issued and other borrowings by the State Undertakings or other bodies. The Government is required to contribute an amount equal to at least one-fifth 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. During 2018-19, the State Government transferred ₹ 2 crore to the Guarantee Redemption Fund along with accrued interest of ₹ 3.46 crore. No guarantee was invoked during the year. The fund had a corpus of ₹ 52.35 crore at the end of the year which was entirely invested.

**(iv) Suspense and Remittances:**

The Finance Accounts reflect the net balances under Suspense and Remittance Heads. The outstanding balances under these heads are 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 – E.

**(v) Rush of expenditure:**

Rush of expenditure particularly in the closing month of the financial year should be avoided as per Financial Rules. Contrary to this, of the total expenditure of ₹ 6517.89 crore during 2018-19, expenditure of ₹ 1,286.80 crore (19.74 *per cent* of the total expenditure) was incurred in March 2019, and ₹ 276.10 crore (4.23 *per cent* of the total expenditure of the year) was done on the last day of the financial year *i.e.*, 31 March 2019. This constituted 68.59 *per cent* and 14.72 *per cent* respectively of receipts of ₹ 1,876.15 crore during the last quarter (January to March 2019).

**(vi) Major Head 8670 Cheques and Bills:**

As on 01 April 2018, ₹ 209.29 crore was the outstanding balance under Major Head '8670 Cheques and Bills' issued, denoting the value of cheques that were issued by the State Government but not en-cashed. During 2018-19, cheques worth ₹ 4,973.26 crore were issued, and cheques worth ₹ 4,858.21 crore were encashed. As on 31 March 2019, cheques amounting to ₹ 324.34 crore (Credit) remained un-encashed.

**(vii) Centrally Sponsored Schemes (CSS)/ Additional Central Assistances (ACA):**

As per the recommendation of the Sub-Group of Chief Ministers on rationalisation of Centrally Sponsored Schemes (CSSs), the existing 66 CSSs have now been restructured into 28 CSSs. From 1 April 2014 onwards Government of India released Central Assistance for CSS/ Additional Central Assistance (ACA) directly to the State Government and these releases are now classified as 'Centrally Sponsored Schemes'. In the Public Financial Management System (PFMS) portal of Controller General of Accounts (CGA) the figures of Central Assistance to the Government of Sikkim in 2018-19 was not available and supporting sanction orders from the respective Ministries of Government of India were received for ₹ 1,069.03 crore for 28 schemes and appropriately booked in the accounts of the State Government under Major Head 1601 Grants-in-aid from Central Government. The details of expenditure incurred out of the grants received from Government of India are available in Appendix V-A (Volume – II).

**(viii) Direct transfer of Central Scheme Funds to implementing Agencies in the State (Funds routed outside State Budget):**

In spite of the Government of India's decision dated 06 May 2014 to release all assistance to CSSs/ Additional Central Assistance (ACA) to the State Government and not to the

implementing agencies, funds were transferred directly to implementing agencies. As per the PFMS portal of the Controller General of Accounts (CGA), GOI released ₹ 18.84 crore directly to 24 implementing agencies in Sikkim during 2018-19 as against ₹ 29.89 crore in 2017-18. Details are at Appendix – VI of Finance Account Volume II.

**(ix) Disclosures under Sikkim Fiscal Responsibility and Budget Management (FRBM) Act, 2010 and Rules there under:**

The State Government's performance against the targets prescribed under the Sikkim FRBM Rules and as reflected in the accounts during the year 2018-19 is given below:

Sl. No.	Targets	Achievements as per the accounts
1	To maintain revenue surplus from 2010 onwards.	As per the Accounts, the Government of Sikkim had revenue surplus of ₹ 693.78 crore in 2018-19. The Government of Sikkim has remained a revenue surplus State consistently since 2000-01.
2	The fiscal deficit is projected to remain three <i>per cent</i> of GSDP* at the end of March 2019.	As per the Accounts, the Government of Sikkim had a Fiscal Deficit of ₹ 642.33 crore for 2018-19, which was 2.40 <i>per cent</i> of GSDP*.
3	Debt stock not exceeding 30 <i>per cent</i> of GSDP*.	The total outstanding debt of the State including reserves and deposits (₹ 6,335.07 crore) was 23.65 <i>per cent</i> of GSDP* for 2018-19.
4	Under the Sikkim 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.	The outstanding of Government Guarantees at the beginning of 2018-19 was ₹ 425.45 crore (₹ 425.25 crore as principal & ₹ 0.20 crore as interest) which is within the prescribed ceiling.

\* GSDP of ₹ 26,786 crore for 2018-19 as information collected from the website of Ministry of Statistics and Programme Implementation, Government of India.

**(x) Committed Liabilities:**

The information relating to Committed Liabilities has been called for from the State Government. The information was awaited (August 2019).

**(xi) Incomplete Projects:**

As per information furnished by the state Government there were 91 numbers incomplete projects aged five years and more with initial estimated cost of ₹ 573 crore. The escalation cost on such projects has been called for from the State Government. The information was awaited (August 2019).

**(xii) Grants/ Loans given to Public Sector Undertakings (PSUs):**

No amounts of Grants/ Loans have been given to PSUs by the Government of Sikkim during the year 2018-19.

**(xiii) Lapsable/Non-Lapsable Fund:**

No rules regarding determination of fund under Lapsable and Non-Lapsable have been framed by the Government of Sikkim.

**(xiv) Impact on Revenue Surplus and Fiscal Deficit:**

Impact on Revenue Surplus and Fiscal Deficit of the Government of Sikkim during 2018-19 as per details given in preceding paragraphs is given below:

(₹ in crore)

Para No.	Item	Impact on Revenue Surplus		Impact on Fiscal Deficit	
		Over-Statement	Under-Statement	Over-Statement	Under-Statement
3 (iii) (b) (i)	Short contribution to Consolidated Sinking Fund	24.21	...	...	24.21
3 (iii) (a) (iii)	Interest on the Deposits (interest bearing) could not be credited to the Deposit Accounts	2.21	...	...	2.21
<b>Total (Net) Impact</b>		<b>26.42 (Overstatement)</b>		<b>26.42 (Understatement)</b>	

## 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	<b>8121-General and other Reserve Fund</b> 122-State Disaster Response Fund	<b>2245-Relief on account of Natural Calamities</b> <i>05-Calamity Relief Fund</i> 901-Deduct amount met from Calamity Relief Fund	83.89	Transfer of expenditure to State Disaster Response Fund
2	<b>8235-General and other Reserve Fund</b> 200-Other Funds	<b>5054-Capital Outlay on Roads and Bridges</b> 901-Deduct amount met from Sikkim Transport Infrastructure Development Fund	35.37	Transfer of expenditure to Sikkim Transport Infrastructure Development Fund
3	<b>8235-General and other Reserve Fund</b> 200-Other Funds	<b>3435-Ecology and Environment</b> <i>03-Environmental Research and Ecological Regeneration</i> 901-Deduct amount met from Sikkim Ecology Fund	1.10	Transfer of expenditure to Sikkim Ecology Fund

## Annexure – A

## Statement of Periodical/ Other Adjustments - Contd.

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

(₹ in crore)

Sl. No.	Head of Accounts		Amount	Remarks
	From	To		
4	<b>2045-Other Taxes and Duties on Commodities and Services</b> 797-Transfer to Reserve Funds/Deposit Accounts	<b>8235-General and other Reserve Fund</b> 200-Other Funds	25.00	Fund transferred to the Sikkim Transport Infrastructure Development Fund
5	<b>2049-Interest Payment</b> <i>03-Interest on Small Savings, Provident Funds etc.</i> 104-Interest on State Provident Funds	<b>8009-State Provident Fund</b> <i>01-Civil</i> 101-General Provident Fund	75.00	Annual Interest credited to GPF
6	<b>2049- Interest Payment</b> <i>03- Interest on Small Savings, Provident Funds etc.</i> 108-Interest on Insurance and Pension Fund	<b>8011-Insurance and Pension Fund</b> 107-State Government Employees' Group Insurance Scheme	4.12	Annual Interest credited to SGEGIS
7	<b>2071-Pensions and Other Retirement benefits</b> <i>01-Civil</i> 117-Government Contribution of Defined Contribution Pension Scheme	<b>8342-Other Deposits</b> 117-Defined Contribution Pension Scheme for Government Employees	49.48	Contribution given by the Government for Defined Contribution Pension Scheme.



## Annexure – A

## Statement of Periodical/ Other Adjustments - Conclld.

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

(₹ in crore)

Sl. No.	Head of Accounts		Amount	Remarks
	From	To		
8	<b>3054-Roads and Bridges</b> <i>04-District and Other Roads</i> 797-Transfer to Reserve Funds/Deposit Accounts	<b>8449-Other Deposits</b> 103-Subvention of Central Road Fund	20.00	Transfer to Central Road Fund.
9	<b>8449-Other Deposits</b> 103-Subvention of Central Road Fund	<b>5054-Capital Outlay on Roads and Bridges</b> <i>04-District and Other Roads</i> 901-Deduct amount met from Central Road Fund	19.98	Amount met from Central Road Fund.
10	<b>8121-General and other Reserve Fund</b> 122-State Disaster Response Fund	<b>2245-Relief on Accounts of Natural Calamities</b> <i>80-General</i> 901-Deduct amount met from State Disaster Mitigation Fund	1.00	Transfer of expenditure to State Disaster Mitigation Fund

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

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

**(₹ in crore)**

<b>Major Head</b>	<b>Major Head Description</b>	<b>Total Receipts</b>	<b>Receipt booked under Minor Head 800</b>	<b>Percentage of Column 4 to Column 3</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>
<b>0801</b>	<b>Power</b>	2,69.44	2,69.44	100
<b>0059</b>	<b>Public Works</b>	28.01	25.91	93
<b>0406</b>	<b>Forestry and Wild Life</b>	17.53	17.08	97
<b>0029</b>	<b>Land Revenue</b>	9.09	7.21	79
<b>0217</b>	<b>Urban Development</b>	5.69	5.69	100
<b>1452</b>	<b>Tourism</b>	6.16	5.07	82
<b>0070</b>	<b>Other Administrative Services</b>	5.04	4.31	85
<b>0407</b>	<b>Plantations</b>	2.41	2.41	100
<b>0210</b>	<b>Medical and Public Health</b>	2.37	2.09	88
<b>0403</b>	<b>Animal Husbandry</b>	1.74	1.12	64
<b>0515</b>	<b>Other Rural Development</b>	0.98	0.98	100
<b>0235</b>	<b>Social Security and Welfare</b>	0.53	0.53	100

**Annexure – B****Statement of Major Head-wise Receipts booked under Minor Head 800 – Other Receipts - Concl.**

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

(₹ in crore)

<b>Major Head</b>	<b>Major Head Description</b>	<b>Total Receipts</b>	<b>Receipt booked under Minor Head 800</b>	<b>Percentage of Column 4 to Column 3</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>
<b>0852</b>	<b>Industries</b>	0.43	0.35	85
<b>0702</b>	<b>Minor Irrigation</b>	0.31	0.31	100
<b>0853</b>	<b>Non-ferrous Mining and Metallurgical Industries</b>	0.22	0.22	100
<b>0220</b>	<b>Information and Publicity</b>	0.20	0.20	100

## Annexure – C

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

(Refer para 2 (ii) 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)
2216	Housing	2,03.71	1,95.32	96
2217	Urban Development	1,66.99	1,50.05	90
2245	Relief on Account of Natural Calamities	93.37	78.09	84
4801	Capital Outlay on Power Projects	63.58	61.08	96
4216	Capital Outlay on Housing	36.55	36.55	100
2435	Other Agricultural Programmes	20.22	20.22	100
4225	Capital Outlay on Welfare of SC/ST/OBC	10.30	9.89	96
2407	Plantations	8.79	8.79	100
2852	Industries	7.74	7.34	95
2506	Land Reforms	2.00	1.50	75
2810	Non-Conventional Sources of Energy	1.68	1.68	100
4401	Capital outlay on Crop Husbandry	5.86	3.92	67

**Annexure – D**  
**(refer para 3(i) (b))**  
**National Pension System**

(₹ in crore)

Year	Contribution				Total Contribution (2+4)	Funds Transferred to NSDL			
		Contribution by the Govt.				Employee's Share	Govt. Share	Total (7+8)	Less/Excess Transferred (6-9)
	Employees	Required	Actual	Diff. (3-4)					
1	2	3	4	5	6	7	8	9	10
2006-07	0.08	0.08	0.05	0.03	0.13	0	0	0	(-)0.13
2007-08	0.44	0.44	0.40	0.04	0.84	0	0	0	(-)0.84
2008-09	1.21	1.21	1.06	0.15	2.27	0	0	0	(-)2.27
2009-10	2.77	2.77	2.43	0.34	5.20	0	0	0	(-)5.20
2010-11	6.37	6.37	5.81	0.56	12.18	0	0	0	(-) 12.18
2011-12	9.08	9.08	8.33	0.75	17.41	0	0	0	(-) 17.41
2012-13	13.82	13.82	10.97	2.85	24.79	14.88	10.97	25.85	1.06
2013-14	14.86	14.86	14.61	0.25	29.47	21.81	14.61	36.42	6.95
2014-15	20.80	20.80	20.79	0.01	41.59	20.80	20.79	44.62	3.03
2015-16	27.81	27.81	27.74	0.07	55.55	31.36	27.74	59.10	3.55
2016-17	33.10	33.10	33.07	0.03	66.17	28.03	33.07	61.10	(-) 5.07
2017-18	38.09	38.09	40.70	(-) 2.61	78.79	38.93	40.70	79.63	0.84
2018-19	46.94	46.94	49.48	(-) 2.54	96.42	45.06	49.48	94.54	(-) 1.88
<b>Total</b>	<b>215.37</b>	<b>215.37</b>	<b>215.44</b>	<b>(-) 0.07</b>	<b>430.81</b>	<b>200.87</b>	<b>197.36</b>	<b>401.26</b>	<b>(-) 29.55</b>

**Annexure – E**  
**(refer para 3(iii) c(iv))**  
**Suspense and Remittances**

**8658 – Suspense Accounts**

(₹ in crore)

Minor Head	2016-17		2017-18		2018-19	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
101-PAO - Suspense	11.75	7.13	17.57	13.68	21.48	20.57
<b>Net</b>	<b>Dr 4.62</b>		<b>Dr 3.89</b>		<b>Dr 0.91</b>	
102-Suspense Account (Civil)	0.35	3.95	14.15	14.57	28.66	29.56
<b>Net</b>	<b>Cr 3.60</b>		<b>Cr 0.42</b>		<b>Cr 0.90</b>	
112 – Tax Deducted at Source	25.83	30.57	46.44	51.70	50.82	57.17
<b>Net</b>	<b>Cr 4.74</b>		<b>Cr 5.26</b>		<b>Cr 6.35</b>	
123-AIS Suspense	0.01	0.30	0.01	0.31	0.01	0.33
<b>Net</b>	<b>Cr 0.29</b>		<b>Cr 0.30</b>		<b>Cr 0.32</b>	
135-Cash Settlement between A.G. Sikkim and other States	2.11	0.80	2.47	2.34	2.83	2.75
<b>Net</b>	<b>Dr 1.31</b>		<b>Dr 0.13</b>		<b>Dr 0.08</b>	

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

(₹ in crore)

Minor Head	2016-17		2017-18		2018-19	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
102-Public Works Remittances	12,76.49	15,18.09	19,57.16	23,38.37	21,62.11	24,16.17
<b>Net</b>	<b>Cr 2,41.60</b>		<b>Cr 3,81.21</b>		<b>Cr 2,54.06</b>	
103-Forest Remittances	52.23	50.76	36.36	48.50	33.22	49.90
<b>Net</b>	<b>Dr 1.47</b>		<b>Cr 12.14</b>		<b>Cr 16.68</b>	
108-Other Remittances	90.68	75.51	74.05	85.56	1,21.05	1,24.50
<b>Net</b>	<b>Dr 15.17</b>		<b>Cr 11.51</b>		<b>Cr 3.45</b>	



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