



लोकहितार्थ सत्यानिष्ठा
Dedicated to Truth in Public Interest



ACCOUNTS at a Glance

for the year
2019-20



GOVERNMENT OF SIKKIM



Sikkim Legislative Assembly

Accounts at a Glance for the year 2019-20

SENIOR DEPUTY ACCOUNTANT GENERAL (ACCOUNTS AND ENTITLEMENTS), SIKKIM



GOVERNMENT OF SIKKIM

Preface

The Annual Accounts of the State Government are prepared under the directions of the Comptroller and Auditor General of India (C&AG) in accordance with requirements of the Comptroller and Auditor General of India's (Duties and Powers and Conditions of Service) Act 1971 for being laid before the Legislature of the State.

The Annual Accounts consist of (a) Finance Accounts and (b) Appropriation Accounts.

Finance Accounts are summary statements of accounts under the Consolidated Fund, Contingency Fund and the Public Account. The Appropriation Accounts record the Grant-wise gross expenditure against provisions approved by the State Legislature and offer explanations for variations between the actual expenditure and the funds provided.

The Senior Deputy Accountant General (Accounts and Entitlements) Sikkim, prepares the Annual Accounts of the Government of Sikkim.

'Accounts at a Glance' provides a overview of Governmental activities by highlighting important accounting information of the Finance Accounts and the Appropriation Accounts.

A combined reading of the Finance Accounts, the Appropriation Accounts, the State Finances Audit Report on State Finance and the Accounts at a Glance, will help the stakeholders to more effectively comprehend the various facets of the finances of the Government of Sikkim.

We look forward to readers' suggestions that would help us in improving the publication.



Place: Gangtok
Date: 14th July, 2021

(SUSIL KUMAR)
Principal Accountant General

Our Vision, Mission and Core Values

VISION

(The vision of the institution of the Comptroller and Auditor General of India represents what we aspire to become.)

We strive to be a global leader and initiator of national and international best practices in public sector auditing and accounting and recognized for independent, credible, balanced and timely reporting on public finance and governance.

Mandated by the Constitution of India, we promote accountability, transparency and good governance through high quality auditing and accounting and provide independent assurance to our stakeholders: the Legislature, the Executive and the Public—that public funds are being used efficiently and for the intended purposes.

MISSION

(Our mission enunciates our current role and describes what we are doing today.)

CORE VALUES

(Our core values are the guiding beacons for all that we do and give us the benchmarks for assessing our performance.)

- Independence
- Objectivity
- Integrity
- Reliability
- Professional Excellence
- Transparency
- Positive Approach

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Chapter I

Overview

1.1 Introduction

The Senior Deputy Accountant General (Accounts and Entitlements), Sikkim compiles the accounts of Receipts and Expenditure of the Government of Sikkim. This compilation is based on the initial accounts rendered by six Treasuries (including the accounts in respect of forty two Public Works/Irrigation Divisions and five Forest Divisions), the Directorate of Sikkim State Lotteries, the Sikkim Nationalised Transport, and advices of the State Bank of Sikkim. Every month a Monthly Civil Account is presented by the office of the Senior Deputy Accountant General (Accounts and Entitlements), Sikkim to the Government of Sikkim. The office of the Senior Deputy Accountant General (Accounts and Entitlements), Sikkim also submits a Quarterly Appreciation Note on the important financial indicators and quality of expenditure of the Government. The office of the Senior Deputy Accountant General (A&E) prepares the Finance Accounts and the Appropriation Accounts annually, which are placed before the State Legislature after audit by the Principal Accountant General (Audit), Sikkim and certification by the Comptroller and Auditor General of India.

1.2 Structure of Government Accounts

1.2.1 Government accounts are kept in three parts:

Structure of Government Accounts

● **Part 1** **CONSOLIDATED FUND**

All the revenue received by the Government including tax and non-tax revenues, loans raised and repayment of loans given (including interest thereon) form the Consolidated Fund.

All expenditures and disbursements of the Government, including release of loans and repayments of loans taken (and interest thereon) are met from this fund.

The Contingency Fund is in nature of imprest, intended to meet unforeseen expenditure, pending authorization by the Legislature. Such expenditure is recouped subsequently from the Consolidated Fund. The corpus of this fund for the Government of Sikkim is ₹ one crore.

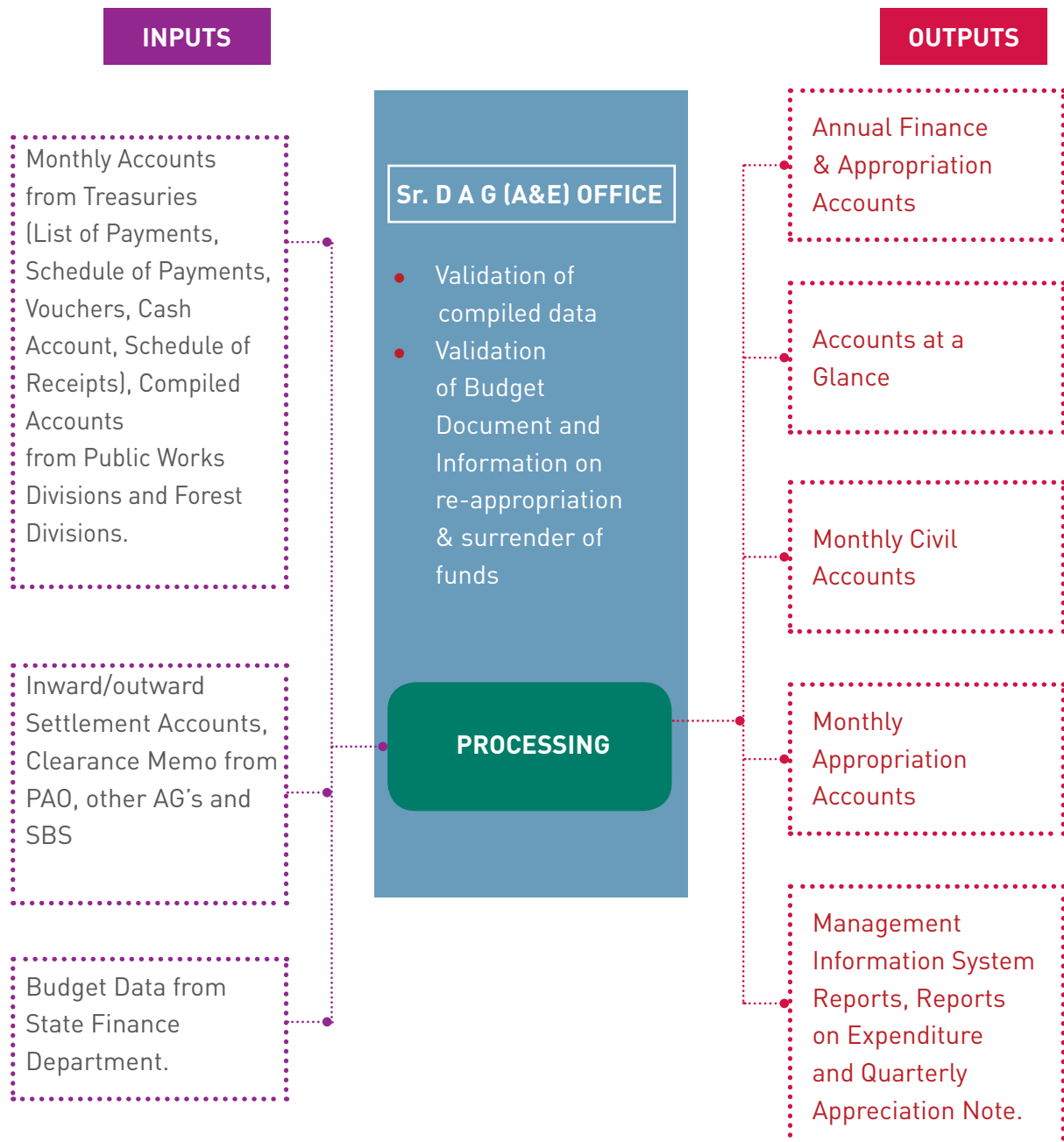
● **Part 2** **CONTINGENCY FUND**

● **Part 3** **PUBLIC ACCOUNT**

All public moneys received, other than those credited to the Consolidated Fund, are accounted for under the Public Account. In respect of such receipts, the Government acts as a banker or trustee. The Public Account comprises: repayable like Small Savings and Provident Funds, Reserve Funds, Deposits and Advances, Suspense and Miscellaneous transactions (adjusting entries pending booking to final head of account), Remittance between accounting entities, and Cash Balance

1.2.2 Compilation of Accounts

Flow diagram for Accounts Compilation



1.3 Finance Accounts and Appropriation Accounts

1.3.1 Finance Accounts

The Finance Accounts depict the receipts and disbursements of the Government for the year, together with the financial results disclosed by the revenue and capital accounts, public debt and public account balances recorded in the accounts. The Finance Accounts are prepared in two volumes, to make them more comprehensive and informative. Volume I of the Finance Accounts contains the certificate of the Comptroller and Auditor General of India, summarised statements of overall receipts and disbursements and 'Notes to Accounts' containing summary of significant accounting policies, comments on quality of accounts and other items. Volume II contains detailed statements (Part-I) and appendices (Part-II).

In addition to expenditures approved for the year by the Sikkim Legislature, the Government of India Transfers substantially funds directly to State Implementing Agencies/ Non-Government Originations (NGOs) in the State for various schemes and programmes. Such transfers (amounting to ₹ 40.13 crore this year) are not reflected in the accounts of the State Government, but have been shown in Appendix VI of Volume II of the Finance Accounts.

1.3.2 Financial highlights in year 2019-20

The following table provides the details of actual financial results vis-à-vis budget estimates for the year 2019-20.

(₹ in crore)

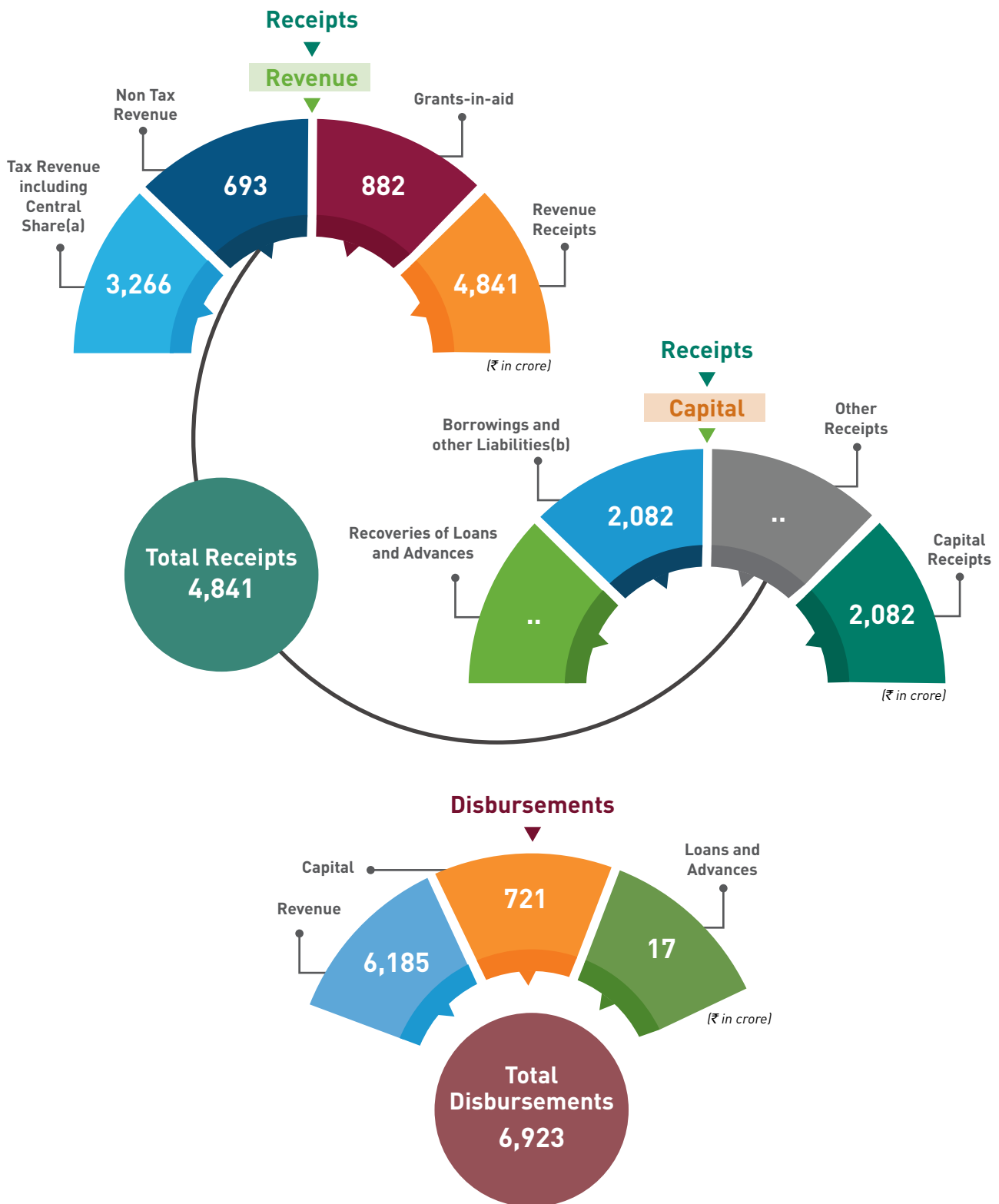
Sl. No.	Description	Budget Estimate 2019-20	Actuals	Percentage of Actual to B.E.	Percentage of Actual to GSDP(#)
1.	Tax Revenue (including central share) (a)	4,134	3,266	79	10
2.	Non-Tax Revenue	405	693	98	2
3.	Grants-in-aid and Contributions	2,503	882	35	3
4.	<i>Revenue Receipts (1+2+3)</i>	7,342	4,841	66	15
5.	Recovery of Loans and Advances	1	...	...	...
6.	Other Receipts	...	...	...	...
7.	Borrowings and Other Liabilities(b)	1,119	2,082	186	6
8.	<i>Capital Receipts (5+6+7)</i>	1,120	2,082	186	6
9.	<i>Total Receipts (4+8)</i>	8,462	6,923	82	21
10.	<i>Revenue Expenditure</i>	7,075	6,185	87	19
11.	Expenditure on Interest Payments (out of Revenue Expenditure)	537	522	97	2
12.	<i>Capital Expenditure</i>	1,536	721	47	2
13.	<i>Loans and Advances Disbursed</i>	12	17	142	...
14.	<i>Total Expenditure (10+12+13)</i>	8,623	6,923	80	21
15.	<i>Revenue Deficit (-) / Revenue Surplus (+) (4-10)</i>	267	(-1,344)	503	4
16.	<i>Fiscal Deficit (4+5+6-14)</i>	1,280	2,082	163	1

(a) Includes share of net (tax) proceeds assigned to state amounting to ₹ 2,296 crore (State Government Own Tax receipts were ₹ 970 crore which was 3 per cent of (GSDP).

(b) Borrowing and other Liabilities: Net (Receipts-Disbursement) of Public Debt + Net of Contingency Fund + Net (Receipts-Disbursements) of Public Account + Net of opening and closing balance.

GSDP figures (₹ 32,496 crore) is taken from Development Planning, Economic Reforms and North Eastern Council Affairs Department, Government of Sikkim.

Receipts and disbursement in year 2019-20



(a) Includes share of net proceeds assigned to state amounting to ₹ 2,296 crore. (State Government Own Tax receipts is ₹ 970 crore which is 3 per cent of GSDP).

(b) Borrowing and other Liabilities: Net (Receipts-Disbursement) of Public Debt + Net of Contingency Fund + Net (Receipts - Disbursement) of Public Account + Net of opening and closing balance.

1.3.3 Appropriation Accounts

Under Articles 204 & 205 of the Constitution of India, no expenditure can be incurred by the Government except with authorisation of the Legislature. Barring certain expenditure specified in the Constitution as 'Charged' on the Consolidated Fund, which can be incurred without vote of the Legislature, all other expenditure requires to be "voted". The Budget of the Sikkim has two Charged Appropriations and forty five Voted Grants. The purpose of the Appropriation Accounts is to indicate the extent to which the actual expenditure complied with the appropriations authorised by the Legislature through the Appropriation Act of each year.

1.3.4 Efficiency on Budget preparation

At the end of the year, actual expenditure of the Government of Sikkim against the budget ₹ 9,563 crore approved by the Legislature, showed total saving of ₹ 2,234 crore and excess expenditure of ₹ 7 crore, therefore, net saving was ₹ 2,227 crore. Certain grants, like those relating to Labour, Personnel, Administrative Reforms, Training & Public Grievances and Energy & Power (all voted Provisions) requires regularisation.

1.4 Sources and Application of Funds

1.4.1 Ways and Means Advances

Ways and Means Advances are taken from the Reserve Bank of India to made good the deficiency in the minimum cash balance which the State Government is required to maintain with the Reserve Bank of India. During the year 2019-20 there was no Ways and Means Advances of the State.

1.4.2 Overdraft from Reserve Bank of India

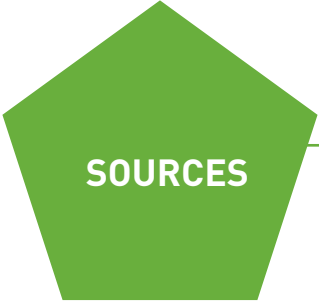
Overdraft is taken from the Reserve Bank of India while the limit of minimum cash balance falls below i.e. ₹ 0.55 crore, even after taking Ways and Means Advances which is required to be maintained with the Reserve Bank of India. During the year 2019-20 there was no Overdraft of the State.

1.4.3 Fund flow statement


The State had a Revenue Deficit of ₹ 1,344 crore and a Fiscal Deficit of ₹ 2,082 crore as on 31 March 2020. The Fiscal Deficit was met from net Public Debt (₹ 420 crore), net decrease of opening and closing cash balance (₹ 261 crore) and decrease in Public Account (₹ 1,922 crore). Around 95 per cent of the revenue receipts (₹ 4,841 crore) of the State Government was spent on committed expenditure like salaries (₹ 2,933 crore), interest payment (₹ 510 crore), pensions (₹ 911 crore), subsidies (₹ 0 crore) and wages (₹ 265 crore).

Sources and Application of Funds

(₹ in crore)



Opening Cash Balance as on 01.04.2019	120
Revenue Receipts	4,841
Capital Receipts	...
Recovery of Loans and Advances	...
Public Debt	834
Small Savings, Provident Funds etc.	392
Reserves Fund & Sinking Funds	546
Deposits Received	524
Civil Advances Repaid	...
Suspense Account	11,436*
Remittances	1,395
Contingency Fund	...
TOTAL	20,088



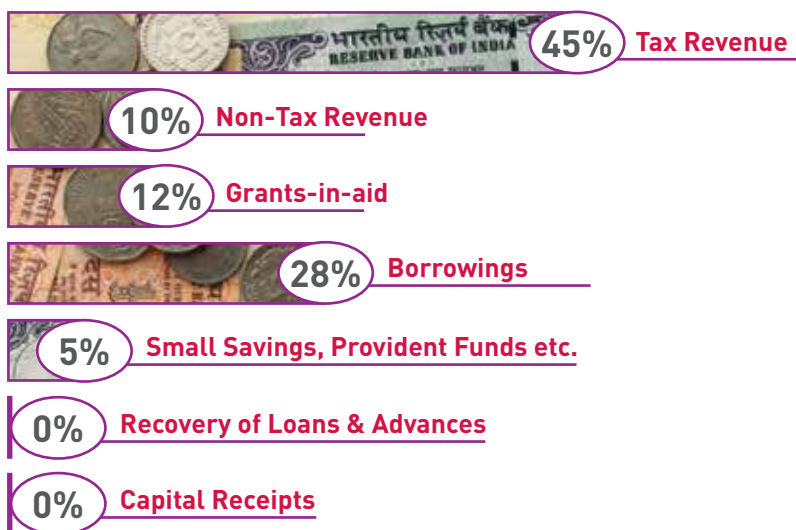
Revenue Expenditure	6,185
Capital Expenditure	721
Loans Given	17
Repayment of Public Debt	414
Small Savings, Provident Fund etc.	234
Reserves Fund & Sinking Funds	139
Deposits Repaid	442
Civil Advances Given	...
Suspense Account	10,044**
Remittances	1,511
Closing Cash Balance as on 31.03.2020	381
TOTAL	20,088

* Includes ₹ 5,300 crore on account of cash balance invested account.

** Includes ₹ 3,794 crore on account of cash balance invested account.

1.4.4 Where the ₹ came from

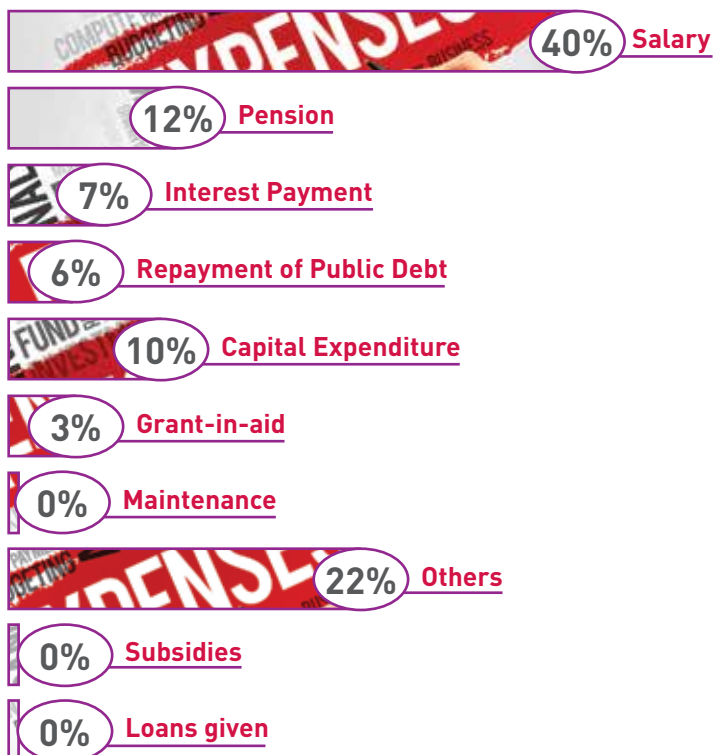
Actual Receipts



[Recovery of loans and advances and capital receipt was only ₹ 00 crore and ₹ 00 crore respectively which is negligible hence value is shown as zero]

1.4.5 Where the ₹ went

Actual Expenditure



During the year 2019-20 revenue deficit of ₹ 1,344 crore (₹ 694 crore surplus in 2018-19) and fiscal deficit of ₹ 2,082 crore (₹ 642 crore deficit in 2018-19) represent 4 per cent and 6 per cent of the Gross State Domestic Product (GSDP) respectively. The fiscal deficit constituted 30 per cent of total expenditure.

What do the Deficits and Surpluses indicate?

DEFICIT

Refers to the gap between receipt and expenditure. The kind of deficit, how the deficit is financed, and application of funds are important indicators of prudence of financial management.

Refers to the gap between revenue receipts and revenue expenditure. Revenue expenditure is required to maintain the existing establishment of government and ideally, should be fully met from revenue receipts.

REVENUE DEFICIT/ SURPLUS

FISCAL DEFICIT/ SURPLUS

Refers to the gap between total receipts (excluding borrowings) and total expenditure. This gap, therefore, indicates the extent to which expenditure is financed by borrowings and ideally should be invested in capital projects.

1.5 Fiscal Responsibility and Budget Management (FRBM) Act, 2010

The Government of Sikkim has enacted the Fiscal Responsibility and Budget Management (FRBM) Act 2010. As per this Act, the State Government was required to achieve certain fiscal targets by specified periods. Achievements during the year 2019-20 against fiscal targets laid down in the Act and rules framed there under, were as follows:

Sr. No.	Financial Parameter	Actual (₹ in crore)	Ratio to GSDP ¹	
			Target	Achievement
1	Revenue Deficit	1,344	Eliminate by 2018-19	Four per cent
2	Fiscal Deficit	2,082	Three per cent	6.40 per cent
3	Debt and other obligation	7,401	30 per cent	23 per cent
4	Outstanding Guarantees	3,455	The ceiling on the total outstanding govt. 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.	11 per cent exceed the prescribed ceiling

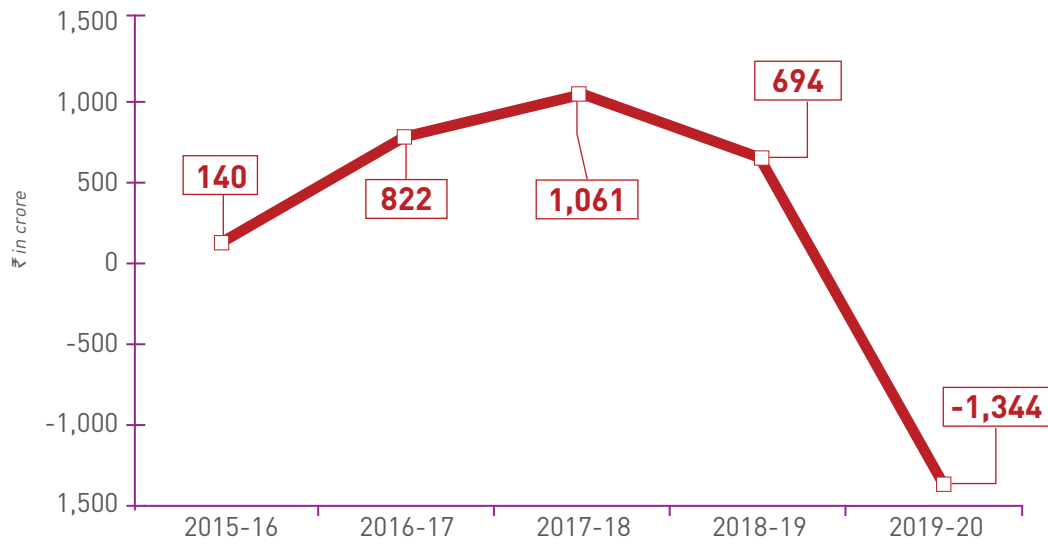
¹ GSDP of ₹ 32,496 crore for the year 2019-20 as information collected from Development Planning, Economic Reforms and North Easter Council Affairs Department, Government of Sikkim.

The State Government had made disclosures to the Legislature required under the Sikkim Fiscal Responsibility and Budget Management Rules, 2010.

The State Government had revenue surplus of ₹ 694 crore in 2018-19 and revenue deficit of ₹ 1,344 crore during the year 2019-20 which was as per beyond the target of FRBM Act. Fiscal deficit increased by ₹ 1,440 crore from ₹ 642 crore in 2018-19 to ₹ 2,082 crore in the current year and was to 6.40 per cent of GSDP which was beyond the target of 3.00 per cent of FRBM Act.

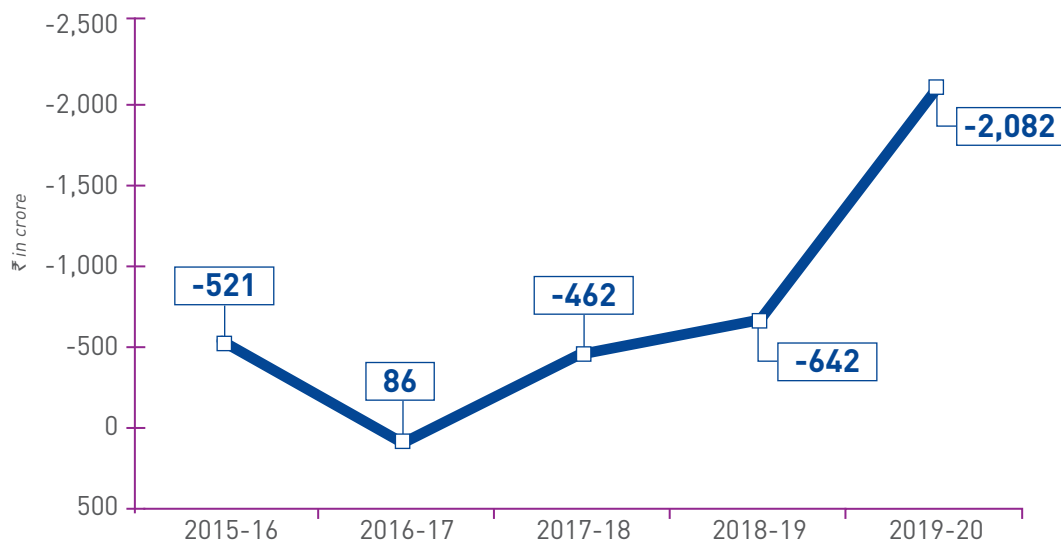
1.5.1 Trend of Revenue Deficit/ Surplus

Trend of Revenue Surplus/ Deficit



1.5.2 Trend of Fiscal Deficit

Trend of Fiscal Deficit

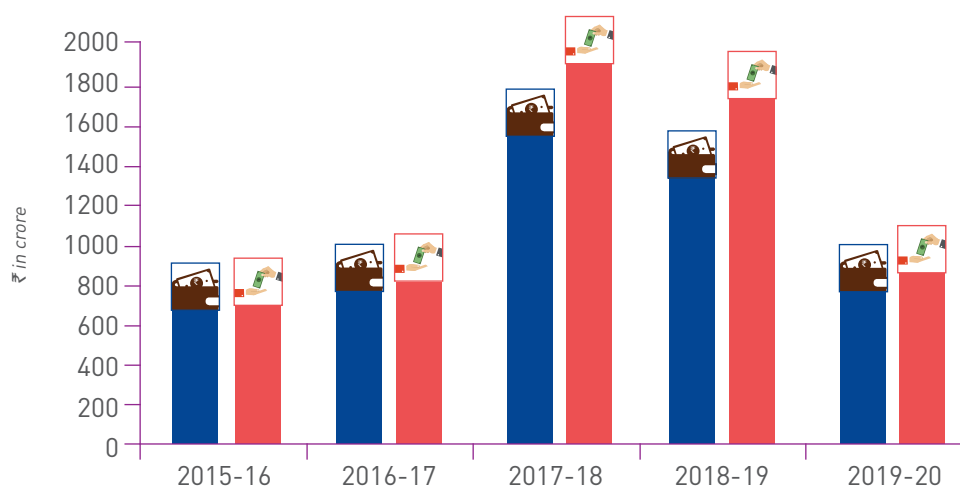


1.5.3 Proportion of borrowed funds spent on Capital Expenditure

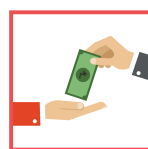
(₹ in crore)

Year	Borrowed Fund	Capital Expenditure
2015-16	655	634
2016-17	783	720
2017-18	1867	1507
2018-19	1714	1291
2019-20	833	721

Borrowed funds and Capital Expenditure



Capital Expenditure



Borrowed Funds

The governments usually run fiscal deficits and borrow funds for capital/assets formation or for creation of economic and social infrastructure, so that assets created through borrowings could pay for themselves by generating an income stream. Thus it is desirable to fully utilize borrowed funds for the creation of capital assets and to use revenue receipts for the repayment of principal and interest. The State Government, however, spent only 87 per cent of the borrowings of the current year (₹ 833 crore) on capital expenditure (₹ 721 crore). It would therefore appear that balance of borrowings in the public debt was utilised to repay the principal (₹ 414 crore) and part of interest on public debt of previous year.

Chapter II

Receipts

2.1 Introduction

Receipts of the Government are classified as Revenue Receipts and Capital Receipts. Total Receipts for 2019-20 was ₹ 4,841 crore.

2.2 Revenue Receipts

The revenue receipts of the government comprise three components viz. Tax Revenue, Non-tax Revenue and Grants-in-aid received from the Union Government.

● TAX REVENUE

Comprises taxes collected and retained by the State and State's share of Union Taxes under Article 280(3) of the Constitution.

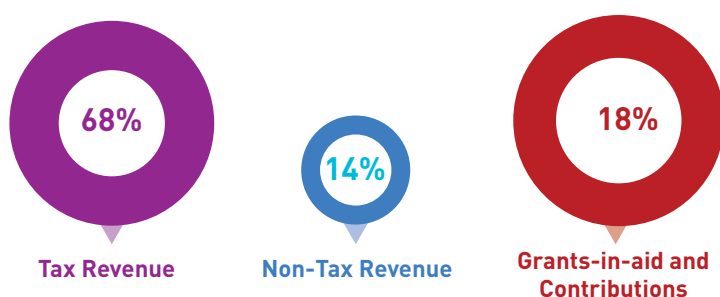
Includes interest receipts, dividends, profits, departmental receipts etc.

● NON-TAX REVENUE

● GRANTS-IN-AID

Grants-in-aid represent central assistance to the State Government from the Union Government. It also includes "External Grant Assistance" received from Foreign Government and channelised through the Union Government. In turn, the State Governments also give Grants-in-aid to institutions like Panchayati Raj Institutions, Autonomous bodies etc.

Revenue Receipts



2.2.1 Revenue Receipt Components (2019-20)

(₹ in crore)

Components	Actuals
A. Tax Revenue*	3,266
Goods and Service Tax	1,100
Taxes on Income and Expenditure	1,408
Taxes on Property, Capital and other transactions	18
Taxes on Commodities and Services	740
B. Non-Tax Revenue	693
Interest Receipts, Dividends and Profits	147
General Services	182
Social Services	17
Economic Services	347
C. Grants-in-aid & Contributions	882
Total – Revenue Receipts	4,841

*Includes share of net proceeds assigned to State received from the Government of India.

2.2.2 Trend of Revenue Receipts

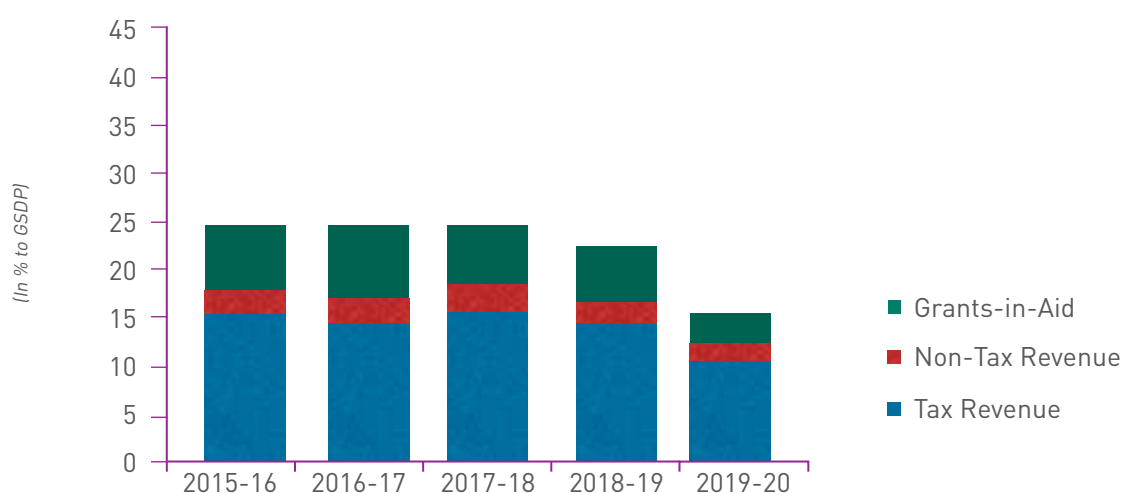
(₹ in crore)

	2015-16	2016-17	2017-18	2018-19	2019-20
Tax Revenue	2,438 (15)	2,722 (14)	3,323 (15)	3,688 (14)	3,266 (10)
Non-Tax Revenues	413 (2)	451 (2)	654 (3)	658 (2)	693 (2)
Grants-in-Aid	934 (6)	1,437 (8)	1,236 (6)	1,575 (6)	882 (3)
Total Revenue Receipts	3,785 (23)	4,610 (24)	5,213 (24)	5,921 (19)	4,841 (15)
GSDP	16,637	18,852	22,248	26,786	32,496

Note: Figures in parentheses represent percentage to GSDP (Gross State Domestic Product)

Though the GSDP increased by 21.31 per cent in 2019-20 compared to previous year, less in revenue receipt was 18.24 per cent. The tax revenue decreased by 11.44 per cent, the non-tax revenues increased by 5.31 per cent and grants-in-aid decreased by 18.24 per cent compared to previous year, thus impacted the revenue receipt of the State not favorable.

Trend of components of Revenue Receipts



2.3 Tax Revenue

(₹ in crore)

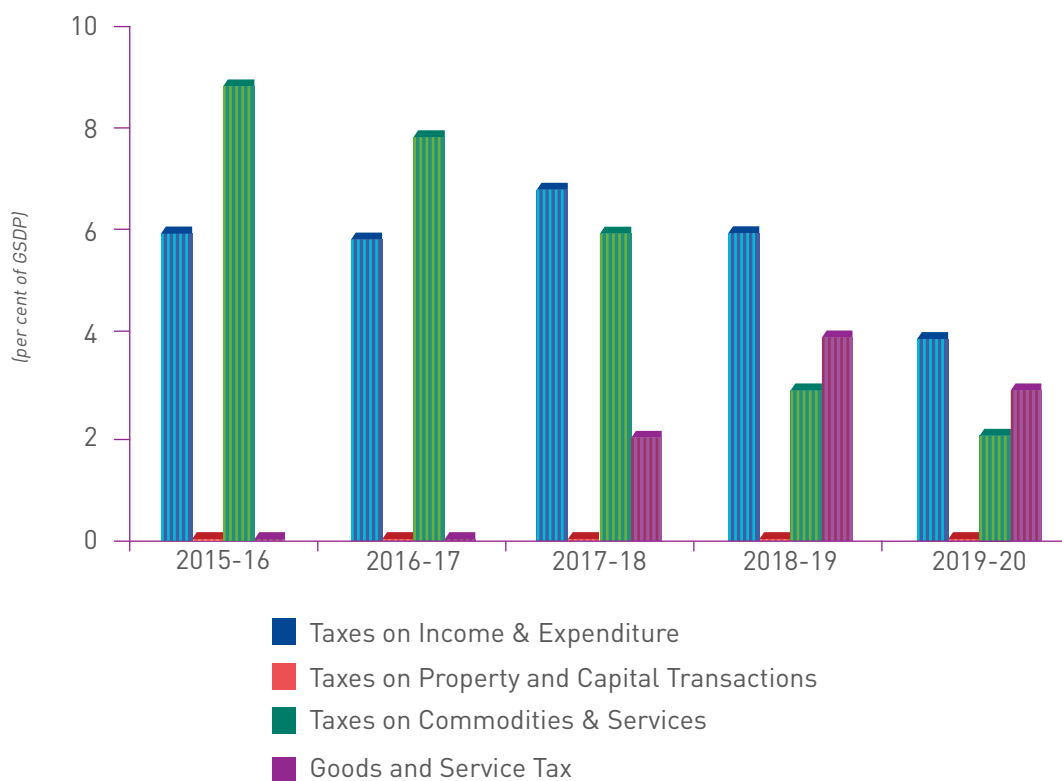
Sector-wise Tax Revenue					
	2015-16	2016-17	2017-18	2018-19	2019-20
Goods and Service Tax	NA*	NA*	456	1,151	1,100
Taxes on Income and Expenditure	1,016	1,114	1,514	1,704	1,408
Taxes on Property and Capital Transactions	10	20	22	24	18
Taxes on Commodities and Services other than Goods and Service Tax	1,412	1,588	1,331	809	740
Total Tax Revenues	2,438	2,722	3,323	3,688	3,266
GSDP	16,637	18,852	22,248	26,786	32,496

Note: Figures in parentheses represent percentage to GSDP.

* Not Applicable.

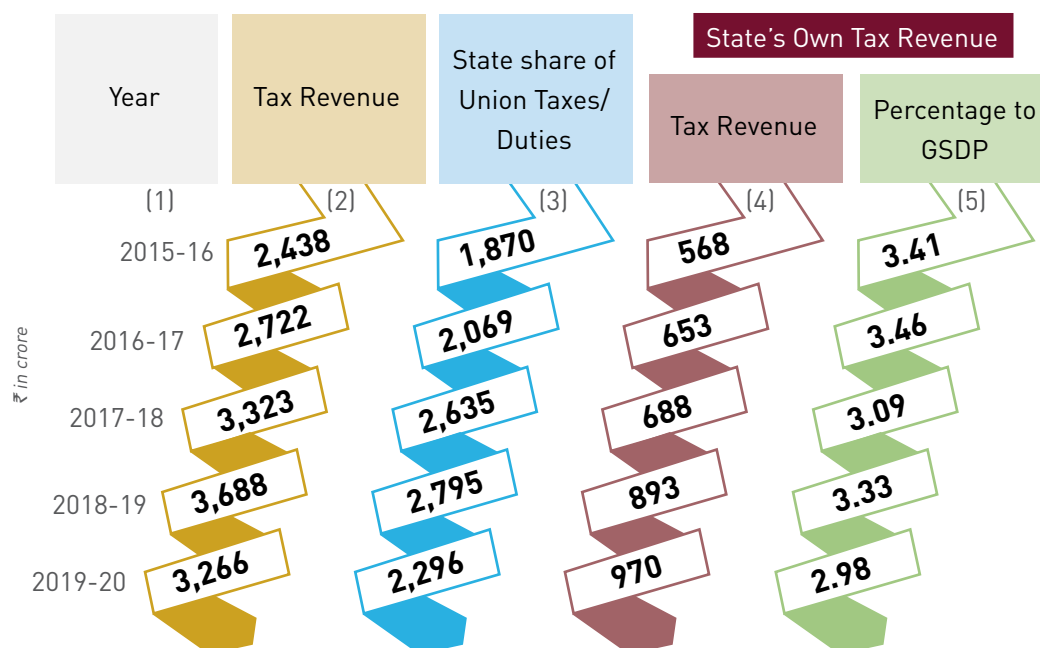
The decrease in total tax revenue during 2019-20 was mainly less allocation of State Share from Government of India and less assigned under Corporation Tax (₹ 609 crore).

Trend of Major Taxes in proportion to Gross State Domestic Product (GSDP)



2.3.1 State's own Tax and State's share of Union Taxes

Tax Revenue of the State Government comes from two sources viz. State's own tax collections and devolution of Union Taxes.



Following table depicts the comparative position amount tax revenue received from the two sources over a period of five years:

(₹ in crore)

Description	2015-16	2016-17	2017-18	2018-19	2019-20
State's own Tax Collection	568	653	688	893	970
Devolution of Union Taxes	1,870	2,069	2,635	2,795	2,296
Total Tax Revenue	2,438	2,722	3,323	3,688	3,266
Percentage of State's own tax to total tax revenue.	23	24	21	24	30

The proportion of State's own tax collection in overall tax revenue has shown an increasing trend since 2015-16. The share of tax revenue increased to 71 per cent as compared to 2015-16.

2.3.2 Trend in State's Own Tax collection over the past five years

(₹ in crore)

Description	2015-16	2016-17	2017-18	2018-19	2019-20
State Goods and Service Tax	NA*	NA*	171	406	198
Taxes on Sales, Trade etc.	326	365	250	188	207
State Excise	142	156	151	183	41
Taxes on Vehicles	22	25	29	33	13
Stamp and Registration fees	9	13	14	15	4
Land Revenue	2	6	7	9	455
Other Taxes	66	88	66	59	52
Total State's own Taxes	567	653	688	893	970

* Not applicable

2.4 Efficiency of Tax Collection

(₹ in crore)

Taxes	2015-16	2016-17	2017-18	2018-19	2019-20
1. Taxes on Sales, Trade etc.					
Revenue Collection	326	365	250	188	198
Expenditure on Collection	5	5	2	7	-
Efficiency of Tax collection	2%	1%	1%	4%	100%
2. State Excise					
Revenue Collection	142	156	151	183	287
Expenditure on Collection	6	6	6	8	9
Efficiency of Tax collection	4%	4%	4%	4%	4%
3. Taxes on Vehicles					
Revenue Collection	22	25	29	33	41
Expenditure on Collection	2	7	5	6	8
Efficiency of Tax collection	10%	39%	21%	23%	20%
4. Stamp and Registration Fee					
Revenue Collection	9	13	14	15	13
Expenditure on Collection	-	-	-	-	9
Efficiency of Tax collection	100	100%	100%	100%	69%

The expenditure on collection on taxes on Taxes on Sales, Trade etc. and State Excise was very high as compared to other taxes.

2.5 Trend in state's share of Union Taxes over the past five years

(₹ in crore)

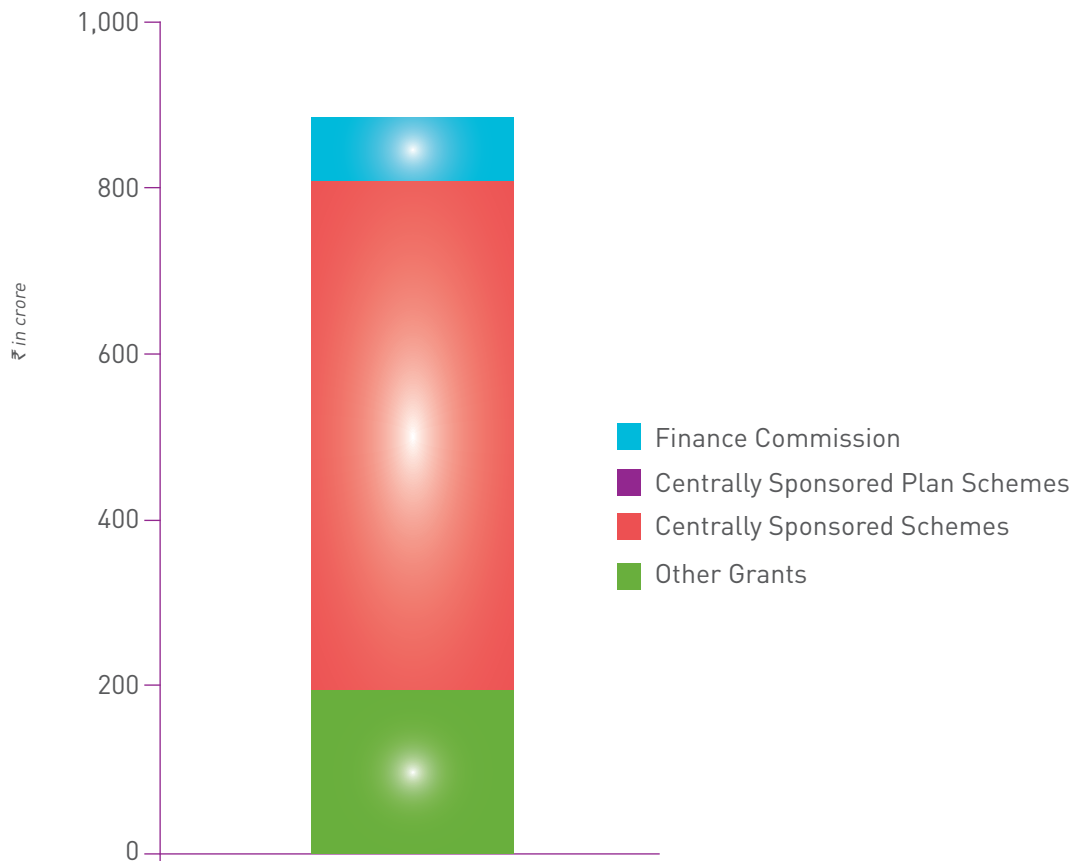
Description	2015-16	2016-17	2017-18	2018-19	2019-20
Goods & Service Tax	NA*	NA*	285	745	646
Corporation Tax	593	638	836	972	789
Taxes on Income other than Corporation Tax	415	468	670	716	604
Other Taxes on Income and Expenditure	NA*	NA*	NA*	5	NA*
Taxes on Wealth	NA*	1	1	NA*	NA*
Customs	298	288	270	198	150
Union Excise Duties	245	352	261	132	106
Service Tax	318	322	312	25	NA*
Other Taxes and Duties on Commodities and Services	1	NA*	NA*	2	1
State Share of Union Taxes/Duties	1,870	2,069	2,635	2,795	2,296
Total Tax Revenue	2,438	2,722	3,323	3,688	3,266
Percentage of Union Taxes to Total Tax Revenue	77	76	79	76	70

* Not applicable

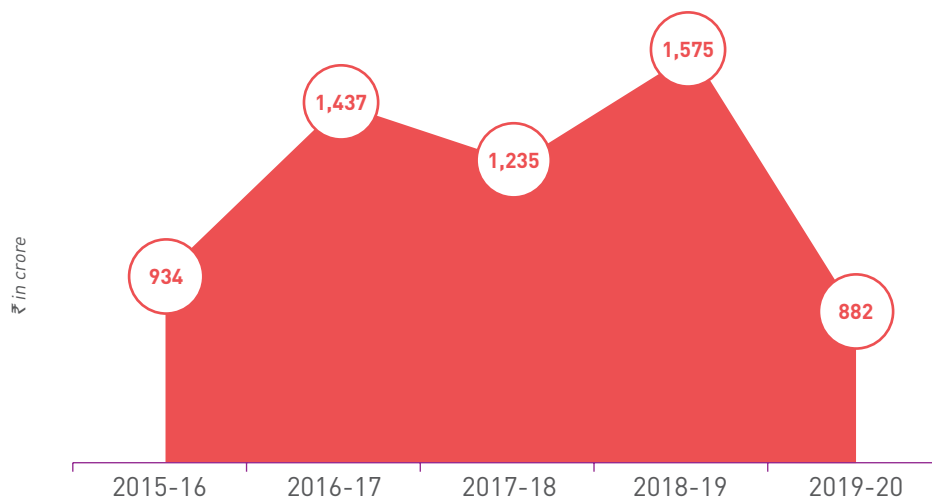
2.6 Grants-in-aid

Grants-in-aid represent assistance from the Government of India and comprise grants for State Plan Schemes and Central Plan Schemes approved by the NITI Aayog and State Non-plan Grants recommended by the Finance Commission. Total receipts during 2019-20 under Grants-in-aid were ₹ 882 crore as shown below:

Grants-in-aid

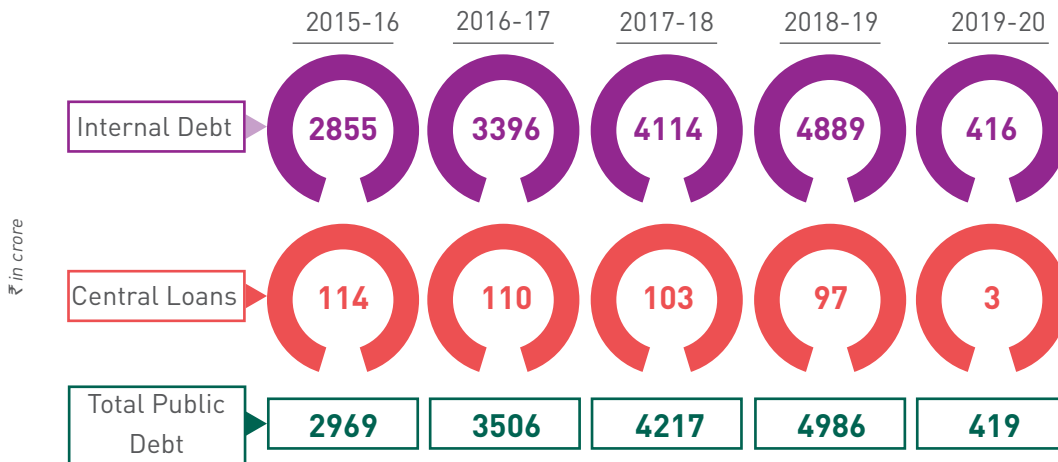


Trend of Grants-in-aid



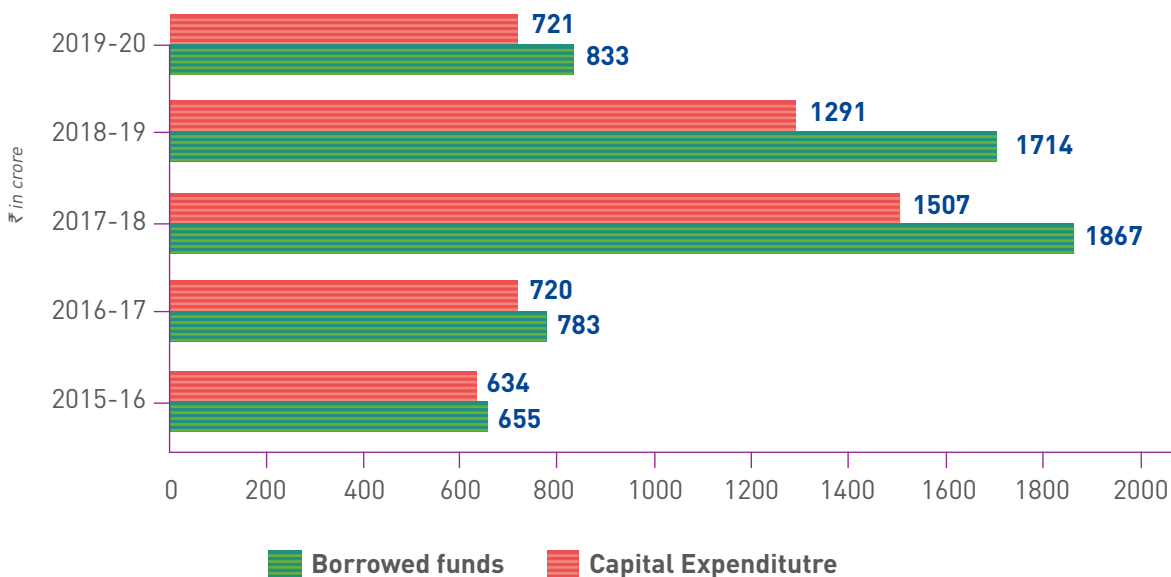
2.7 Public Debt

Trend of position of Public Debt over the past five years



During the year 2019-20, 31 loans totaling ₹ 4,414 crore were raised from the open market at interest rates varying from 7.00 per cent to 9.75 per cent and the same are redeemable during the period between 2020-30. In addition, the State Government raised loan of ₹ 10 crore from the financial institutions. Thus the total Internal Debt raised by the Government during the year 2019-20 aggregated to ₹ 819 crore. The Government also received ₹ 14 crore from Government of India as loans and advances.

Borrowed funds viz-a-viz Capital Expenditure



Chapter III

Expenditure

3.1 Introduction

Expenditure is classified as Revenue Expenditure and Capital Expenditure. Revenue expenditure is used to meet the day-to-day running of the organisation. Capital expenditure is used to create permanent assets, or to enhance the utility of such assets, or to reduce permanent liabilities.

In Government accounts, the expenditure is classified at top level into three sectors: General Services, Social Services and Economic Services. The significant areas of expenditure covered under these sectors are mentioned in the table given below:

GENERAL SERVICES

Includes Justice, Police, Jail, PWD, Interest, Pension etc.

Includes Education, Health & Family Welfare, Water Supply etc.

SOCIAL SERVICES

ECONOMIC SERVICES

Includes Agriculture, Rural Development, Irrigation, Cooperation, Energy, Industries, Transport etc.

3.2 Revenue Expenditure

The excess/ shortfall of revenue expenditure against budget estimates during the past five years are given below:

(₹ in crore)

Year	2015-16	2016-17	2017-18	2018-19	2019-20
Budget Estimates	4,259	4,624	4,613	5,356	7,129
Actuals	3,645	3,788	4,152	5,227	6,185
Gap	(-)614	(-)836	(-)461	(-)129	(-)944
Percentage of variation of Actuals against BE	(-)14	(-)18	(-)10	(-)2	(-)13

(Source: Appropriation Accounts of respective years)

Around 75 per cent of the revenue expenditure was incurred on committed expenses viz. on Salaries and Wages (₹ 3,198 crore), Interest payments (₹ 510 crore), Pensions (₹ 911 crore), Subsidies (₹ 0.00 crore) which is the committed liability of the State Government.

The position of committed and uncommitted revenue expenditure over the last five years is given below:

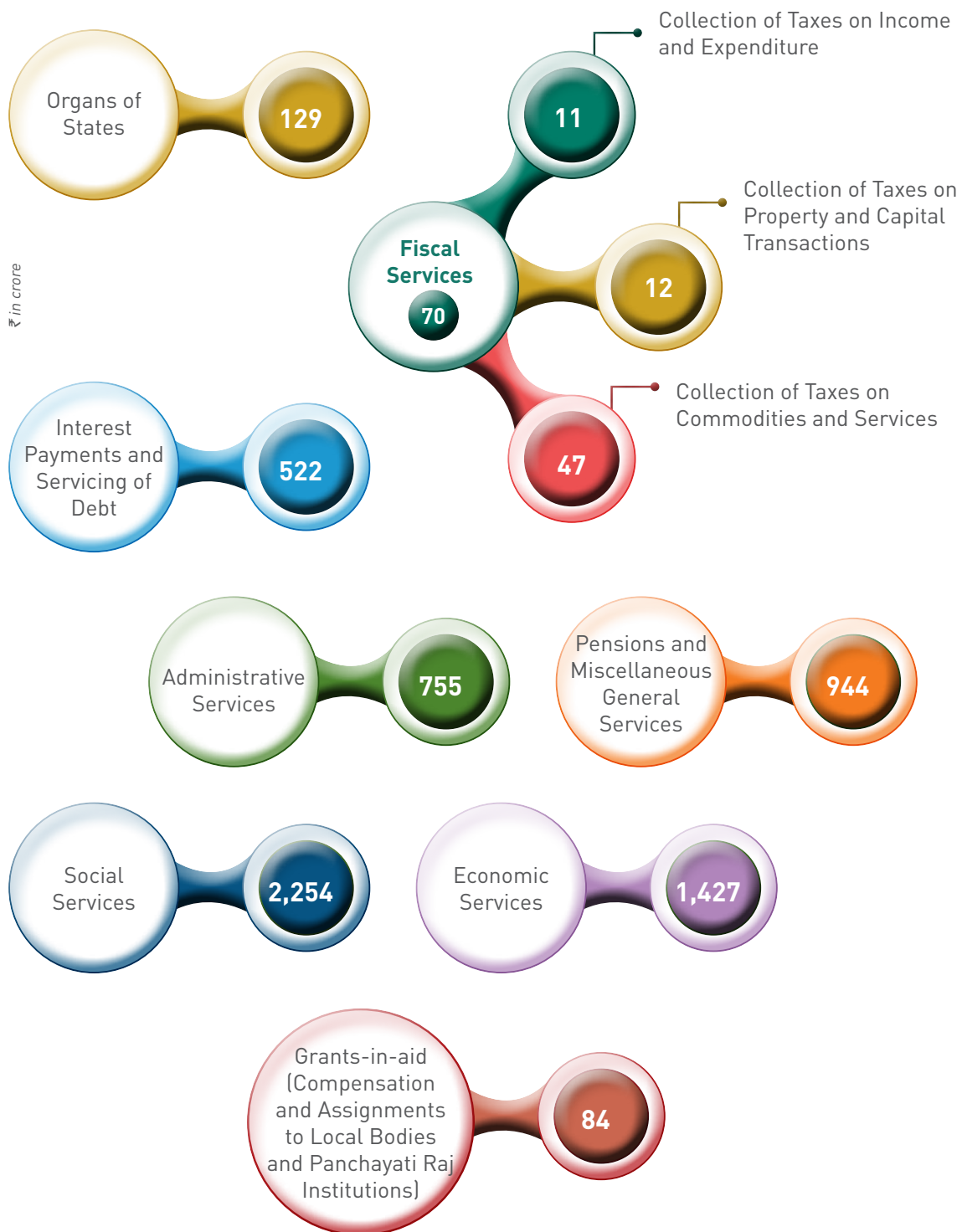
(₹ in crore)

Component	2015-16	2016-17	2017-18	2018-19	2019-20
Total revenue expenditure	3,645	3,788	4,152	5,227	6,185
Committed revenue expenditure*	2,417	2,539	2,739	3,556	4,619
Percentage of committed revenue expenditure to total revenue expenditure	66	67	66	68	75
Uncommitted revenue expenditure	1,228	1,249	1,413	1,671	1,566

* Committed revenue expenditure includes expenditure on Salaries & Wages, Interest Payments, Pensions and Subsidies.

It may be seen that the uncommitted revenue expenditure available for implementation of various schemes has decrease drastically during the year 2019-20. The total revenue expenditure increased by 70 per cent from ₹ 3,645 crore in 2015-16 to ₹ 6,185 crore in 2019-20 and committed revenue expenditure increased by 91 per cent over the same period.

3.2.1 Sectoral distribution of Revenue Expenditure (2019-20)

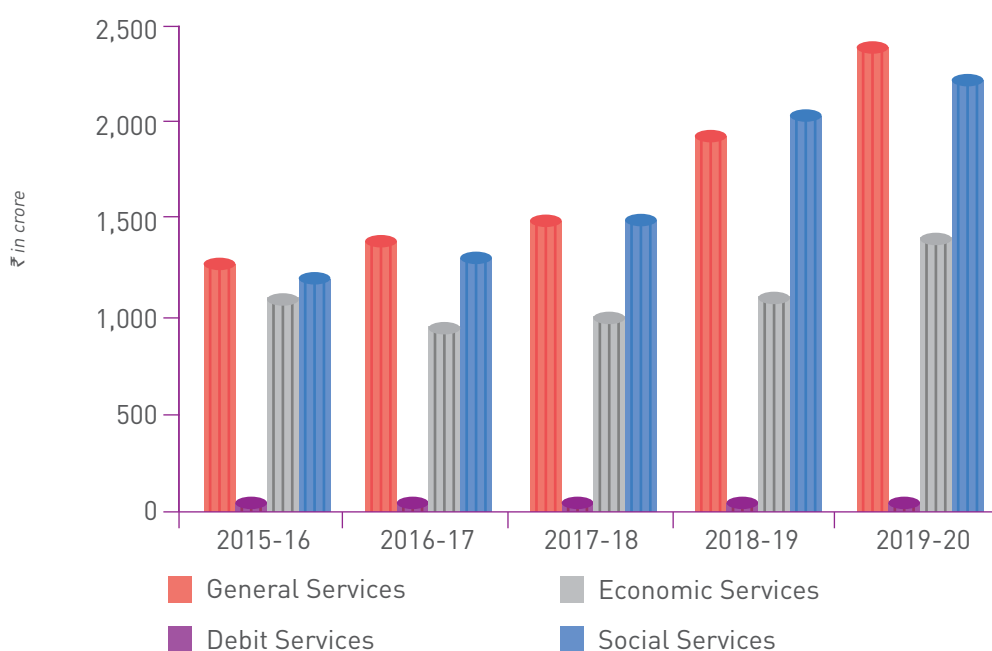


3.2.2 Major components of Revenue Expenditure 2015-16 to 2019-20

(₹ in crore)

Sector	2015-16	2016-17	2017-18	2018-19	2019-20
General Services	1,244	1,421	1,528	1,960	2,420
Social Services	1,236	1,335	1,532	2,072	2,253
Economic Service	1,126	976	1,028	1,128	1,428
Grants-in-aid and Contribution	39	56	63	67	84

Trend of Major components of Revenue Expenditure



3.3 Capital Expenditure

Capital expenditure is essential if the growth process is to be sustained. Capital disbursements during 2019-20 amounting for ₹ 721 crore (2.22 per cent of GSDP) were less than Budget Estimates by ₹ 1,311 crore. The growth in capital expenditure has not kept pace with the steady growth of GSDP since 2015-16 onwards. This can be seen from the table below:

(₹ in crore)

S.No.	Components	2015-16	2016-17	2017-18	2018-19	2019-20
1	Budget (B.E.)	1,413	1,516	2,348	2,235	2,032
2	Actual Expenditure#	634	720	1,507	1,291	721
3	Percentage of Actual Exp. to BE	5	47	64	58	35
4	Yearly growth in Capital Expenditure	(-)35%	14%	52%	(-)14%	(-)44
5	GSDP	16637	18852	22248	26786	32,496
6	Yearly growth in GSDP	15%	13%	18%	20%	21%

Does not include expenditure on Loans and Advances

3.3.1 Sectoral distribution of Capital Expenditure

During 2019-20, the State Government has spent ₹ 83 crore on various water supply schemes, ₹ 239 crore on construction of roads & bridges.

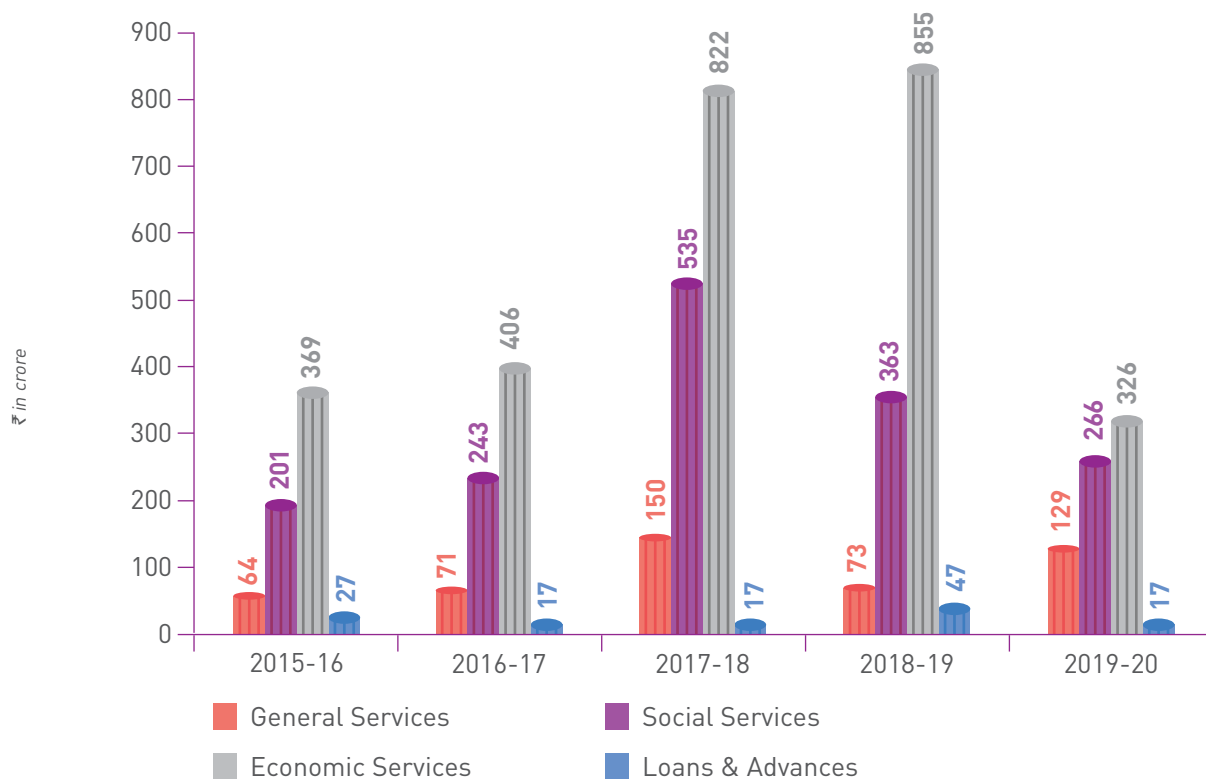
3.3.2 Sectoral distribution of Capital Expenditure over the past five years

(₹ in crore)

Sector	2015-16	2016-17	2017-18	2018-19	2019-20
General Services	64 (10)	71 (10)	150 (10)	73 (5)	129 (17)
Social Services	201 (30)	243 (33)	535 (35)	363 (27)	266 (36)
Economic Services	369 (56)	406 (55)	822 (54)	855 (64)	326 (44)
Loans and Advances	27 (4)	17 (2)	17 (1)	47 (4)	17 (2)

Note: Figures in parentheses represent percentage to total capital expenditure

Trend of Sectoral Distribution of Capital Expenditure



3.3.3 Sectoral distribution of Capital Expenditure

The comparative sectoral distribution of capital and revenue expenditure over the past five years is illustrated below:

(₹ in crore)

S.No	Description		2015-16	2016-17	2017-18	2018-19	2019-20
(A)	General Services	Capital	64	71	150	73	129
		Revenue	1244	1421	1528	1960	2,420
(B)	Social Services	Capital	201	243	535	363	266
		Revenue	1236	1335	1532	2072	2,253
(C)	Economic Services	Capital	369	406	822	855	326
		Revenue	1126	977	1028	1128	1,428
(D)	Grants-in-aid and Contribution	Capital	NA*	NA*	NA*	NA*	NA*
		Revenue	39	56	63	66	84

*Not Applicable

Chapter IV

Appropriation Accounts

4.1 Summary of Appropriation Accounts for 2019-20

(₹ in crore)

Nature of expenditure	Original grant	Supplementary grant	Total	Actual expenditure	Saving (-) Excess (+)	Surrender
Revenue Voted Charged	6,727 594	179 ...	6,906 594	5,621 564	(-)1,285 (-)30	(-) 119 (-) 30
Capital Voted Charged	1,140 ...	496 ...	1,636 ...	704 ...	(-)911 ...	(-)0 ...
Public Debt Charged	414	...	414	414	...	...
Loans and Advances Voted	12	...	12	17	5	(-) 1
Appropriation to Contingency Fund Voted	...	...	...	...	...	...
Total	7,879 1,008	675 ...	8,554 1,008	6,342 978	(-)2,191 (-) 30	(-)120 (-) 30

4.2 Trends of Saving/ Excess during the past five years

(₹ in crore)

Year	Savings (-)/ Excess (+)				
	Revenue	Capital	Public Debt	Loan & Advances	Total
2015-16	(-) 820	(-) 552	(-) 4	(+) 5	(-)1,371
2016-17	(-) 1,264	(-) 533	(-) 3	(-) 1	(-)1,801
2017-18	(-) 963	(-) 475	(-) 7	*...	(-)1,445
2018-19	(-) 879	(-) 466	(-) 1	*...	(-)1,346
2019-20	(-) 1,385	(-) 911	*...	(+)5	(-)2,191

* Negligible amount.

4.3 Significant Savings

Substantial savings under a grant indicates either non-implementation or slow implementation of certain schemes/ programmes.

Some grants with persistent and significant net savings are given below:

(₹ in crore)

Grant No.	Nomenclature	2015-16	2016-17	2017-18	2018-19	2019-20
01	Food Security and Agriculture Development	40	36	47	14	85
02	Animal Husbandry, Live Stock, Fisheries and Veterinary Services	27	32	7	9	9
11	Food, Civil Supplies and Consumer Affairs	19	49	2	2	3
12	Forest Environment & Wild Life Management	60	41	98	34	115
19	Irrigation & Flood Control	70	87	134	92	12
22	Land Revenue and Disaster Management	47	35	56	28	73
29	Development Planning, Economic Reforms & North Eastern Council Affairs	35	86	28	4	3
38	Social Justice, Empowerment & Welfare	44	39	57	25	58
39	Sports and Youth Affairs	40	32	...	...	...
41	Urban Development and Housing	39	63	16	13	190

During 2019-20, supplementary grants totaling ₹ 765 crore (14.60 per cent of total expenditure) proved to be unnecessary in some cases. A few instances where there were savings at the end of the year even against original allocations. are given below:

(₹ in crore)

Grant No.	Nomenclature	Section	Original	Supplementary	Actual Expenditure
01	Food Security and Agriculture Development	Revenue	222	2	139
02	Animal Husbandry, Livestock, Fisheries and Veterinary Services	Revenue	75	6	73
07	Human Resource Development	Revenue	120	29	118
1	Food Security and Agriculture Development	Revenue	222	2	139
12	Forest, Environment and Wild Life Management	Revenue	262	7	154
14	Home	Revenue	75	1	73

(₹ in crore)

Grant No.	Nomenclature	Section	Original	Supplementary	Actual Expenditure
15	Horticulture and Cash Crops Development	Revenue	167	4	86
19	Irrigation and Flood Control	Revenue	50	3	41
22	Land Revenue and Disaster Management	Revenue	167	...	95
30	Police	Revenue	522	4	474
31	Energy and Power	Revenue	274	7	286
35	Rural Development Department	Revenue	244	11	206
38	Social Justice, Empowerment and Welfare	Revenue	248	2	191
41	Urban Development and Housing	Revenue	369	5	184

Chapter V

Assets and Liabilities

5.1 Assets

The existing forms of accounts do not clearly depict valuation of Government assets like land, buildings etc., except the year of acquisition/purchase. Similarly while the accounts present the impact of liabilities arising in the current year, they do not depict the overall impact of the liabilities to future generations.

Total investments as share capital in non-financial public sector undertakings (PSUs) stood at ₹ 104 crore at the end of 2019-20. However, dividends received during the year was ₹ 3 crore (2.88 per cent) on investment. During 2019-20, an amount of ₹ 3 crore has been invested in Power Development Corporation.

Cash Balance with State Bank of Sikkim and other banks stood at ₹ 381 crore on 31 March 2019 and decreased to ₹ 261 crore at the end of March 2020. The position of cash balance and investment of cash balance is as under:

(₹ in crore)

Component	As on 1 April 2019	As on 31 March 2020	Net increases(+)/ decrease(-)
Cash Balances	120	(-) 381	(+) 261
Investments from cash balance	2,656	(-)1,150	(-)1,506
Other cash balances	1	1	...
(a) Departmental Balances	1	1	...
(b) Permanent Cash imprest	...	...	...
Investment from earmarked fund balances	503	552	(-) 49
(a) Guarantee Redemption Fund	52	(-) 58	(+) 6
(b) Other Funds	62	96	(+) 34
Interest realized*	4	5	(+) 1

* It includes interest on investments out of Guarantee Redemption Fund.

5.2 Debt and Liabilities

Article 293 of the Constitution of India empowers the State Government to borrow on the security of the Consolidated Fund. Government of India determines, from time to time, the limit up to which State Government can borrow from the market. The limit for 2019-20 was ₹ 995 crore. Against this Government of Sikkim has availed open market borrowing for ₹ 807 crore.

Details of the Public Debt and total liabilities of the State Government are as under:

(₹ in crore)

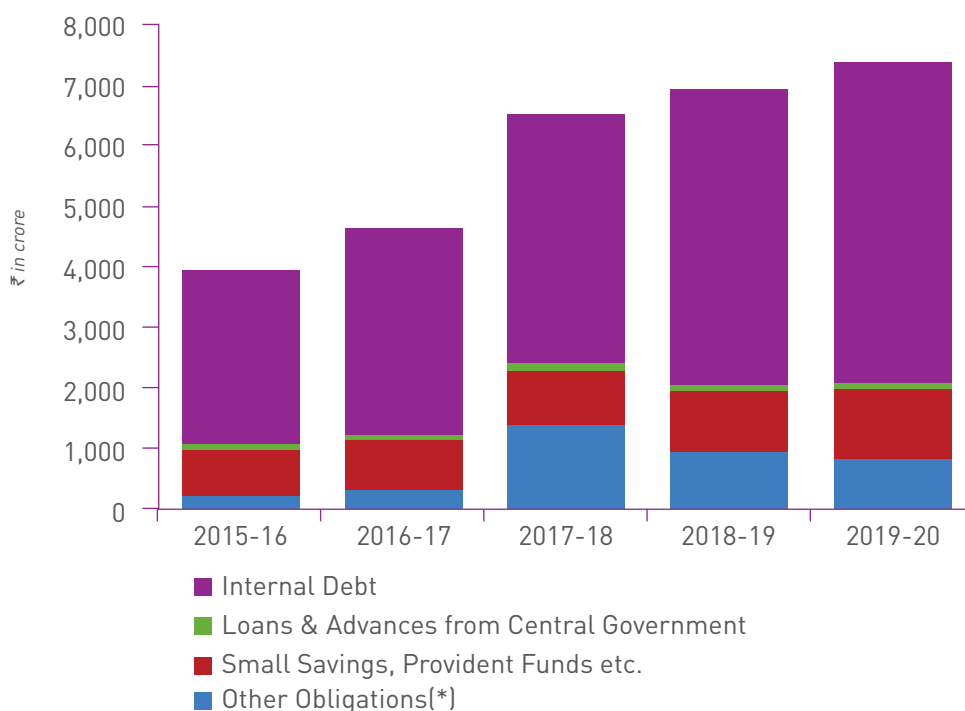
Year	Public Debt	Percentage to GSDP	Public Account*	Percentage to GSDP	Total Liabilities	Percentage to GSDP
2015-16	2,969	18	992	06	3,961	24
2016-17	3,506	19	1,163	06	4,669	25
2017-18	4,217	19	1,234	6	5,451	25
2018-19	4,986	19	1,349	5	6,335	24
2019-20	5,406	17	1,996	6	7,402	23

(* Excludes Advances, Suspense and Miscellaneous and Remittance balances.

Note: Figures are progressive balance to end of the year.

Public Debt and other liabilities showed a net increase of ₹ 1,067 crore (17 per cent) over the previous year.

Trend in Government Liabilities



(* Other Obligations includes Reserve Funds and Deposits.

5.3. Guarantees

In addition to directly raising loans, State Government also guarantee loans raised by Government companies and corporations from the market and financial institutions for implementation of various plan schemes and programmes. These guarantees are projected outside the State Budget. The position of guarantees by the State Government for the re-payment of loans (payment of principal and interest thereon) raised by Statutory Corporations, Government Companies, Corporations, Co-operative Societies, etc., is given below:

(₹ in crore)

At the end of the year	Maximum Amount Guaranteed (Principal only)	Amount outstanding at the end of the year	
		Principal	Interest
2015-16	157	89	...
2016-17	518	441	1
2017-18	649	565	...
2018-19	3,849	3,351	104
2019-20	3,942	3,544	206

Chapter VI

Other Items

6.1 Adverse Balances under Internal Debt

Borrowings of State Governments are governed by Article 293 of the Constitution of India. In addition to directly raising loans, the State Government also guarantees loans raised by government companies and corporations from the market and financial institutions for implementation of various plan schemes and programmes which are projected outside the State Budget. These loans are treated as receipts of the concerned Administrative Departments and do not appear in the books of the Government. However, the loan repayments appear in Government account, resulting in irreconcilable adverse balances and understatement of liabilities in Government accounts. As on 31 March 2020 no adverse balance is appearing in favour of Sikkim State.

6.2 Loans and Advances by the State Government

Total Loans and Advances made by the State Government at the end of 2019-20 was ₹ 254 crore. Out of this loans and advance to government corporation/ companies, non government institutions and local bodies amounted to ₹ 17 crore. Recovery of principal aggregating in arrears at the end of 31 March 2020 (information regarding recoveries in arrears in respect of principal and interest is required to be furnished by the concerned departments every year to the Accountant General by June which was not furnished by the department). The information relating to recovery of interest in arrear was not made available by the State Government. During 2019-20, only ₹ 0.30 crore has been received towards repayment of loans and advances, out of which ₹ 0.27 crore relates to repayment of loans to government servants. Effective steps to recover the outstanding loans would help the Government improve its fiscal position.

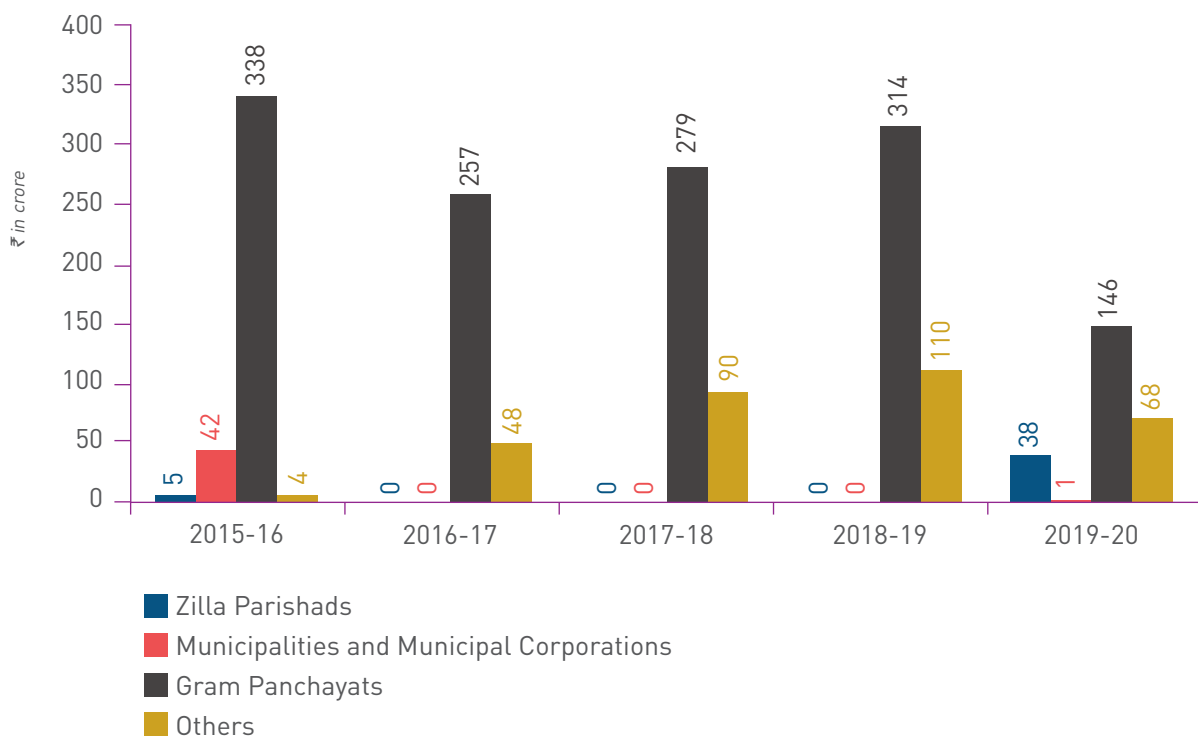
6.3 Financial Assistance to Local Bodies and others

Grants-in-aid given to local bodies, autonomous bodies etc., decreased from ₹ 347 crore in 2015-16 to ₹ 253 crore in 2019-20. Grants to Zilla Parishads, Gram Panchayats and Municipalities (₹ 185 crore) represented 73 per cent of total grants given during the year.

Details of Grants-in-aid for the past five years are as under:

(₹ in crore)

S. No.		2015-16	2016-17	2017-18	2018-19	2019-20
1	Zilla Parishads	5	...	...	...	38
2	Municipalities and Municipal Corporations	42	...	...	...	1
3	Gram Panchayats	338	257	279	314	146
4	Others	4	48	90	110	68
	Total	347	305	369	424	253



Grants-in-aid for Creation of Assets have not been formed in the State of Sikkim.

6.4 Reconciliation of Receipt and Expenditure

Chief Controlling Officer (CCOs)/ Controlling Officer (Cos) are required to reconcile the receipts and expenditure figures of the Government with the figures accounted for by the Senior Deputy Accountant General (A&E). Such reconciliation has been completed by all CCOs/Cos for such receipts and expenditures.

6.5 Submission of Accounts by Accounts rendering units

The accounts of receipts and expenditure of the Government of Sikkim have been compiled based on the initial accounts rendered by six Treasuries, 42 Public Works/ Irrigation Divisions, five Forest Division, Directorate of Sikkim State Lotteries, Sikkim Nationalised Transport, Land Revenue and Disaster Management Department and advice of the State Bank of Sikkim (SBS). Rendition of monthly accounts by the Accounts Rendering Units of the State Government was satisfactory and no accounts remained excluded at the end of the Financial Year.

6.6 Advance payments

Drawing and Disbursing Officers (DDOs) 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 2020 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 2017-18	17934	496.11	15875	456.96	2059	39.15
2018-19	1131	77.78	701	60.93	430	16.85
2019-20	754	15.16	269	3.28	485	11.88
Total	19819	589.05	16845	521.17	2974	67.88

6.7 Status of Suspense Balances and Remittances Balances

Details of outstanding balances under Major Head 8658-Suspenses Account is as under:

(₹ in crore)

Name of Minor Head	2015-16		2016-17		2017-18		2018-19		2019-20	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
(a) 8658 – Suspense Accounts										
101-PAO Suspense	7.25	3.74	11.75	7.13	17.57	13.68	21.48	20.57	5.20	1.05
Net	Dr 3.51		Dr 4.62		Dr 3.89		Dr 0.91		Dr 4.15	
102- Suspense Account (Civil)	26.32	13.79	0.35	3.95	14.15	14.57	28.66	29.56	2.46	2.98
Net	Dr 12.53		Cr 3.60		Cr 0.42		Cr 0.90		Cr 0.52	
112 – Tax Deducted at Source	11.51	16.63	25.83	30.57	46.44	51.70	50.82	57.17	8.83	16.91
Net	Cr 5.12		Cr 4.74		Cr 5.26		Cr 6.35		Cr 8.08	
123-AIS Suspense	0.01	0.30	0.01	0.30	0.01	0.31	0.01	0.33	0.01	0.33
Net	Cr 0.29		Cr 0.29		Cr 0.30		Cr 0.32		Cr 0.32	
135-Cash Settlement between A.G. Sikkim and other States	1.77	0.30	2.11	0.80	2.47	2.34	2.83	2.75	0.31	0.09
Net	Dr 1.47		Dr 1.31		Dr 0.13		Dr 0.08		Dr 0.22	
(b) 8782 – Cash remittances and adjustments between rendering accounts to the same Accounts Office										
102-Public Works Remittances	1420.59	1711.14	1276.49	1518.09	1957.16	2338.37	2162.11	2416.17	3473.54	3622.89
Net	Cr 532.78		Cr 290.55		Cr 381.21		Cr 254.06		Cr 149.35	
103-Forest Remittances	27.75	42.42	52.23	50.76	36.36	48.50	33.22	49.90	120.38	130.61
Net	Cr 14.67		Dr 1.47		Cr 12.14		Cr 16.68		Cr 10.23	
108-Other Remittances	(-)230.13	(-)239.43	90.68	75.51	74.05	85.56	121.05	124.50	233.23	231.99
Net	Dr 9.30		Dr 15.17		Cr 11.51		Cr 3.45		Dr 1.24	

6.8 Status of Outstanding Utilisation Certificate

Details of outstanding Utilisation Certificate in respect of Grants sanctioned by the State Government as under:

Year	Opening Balance		Additions		Clearance		Closing Balance	
	Nos.	Amount	Nos.	Amount	Nos.	Amount	Nos.	Amount
2017-18	1806	176.40	281	95.18	554	77.87	1533	193.71
2018-19	1533	193.71	230	87.06	459	108.56	1304	172.21
2019-20	1304	172.21	306	65.96	174	34.18	1436	203.99

6.9 Commitments on account of Incomplete Capital works

A total expenditure of ₹ 644 crore as per Appendix IX in Volume II of the Finance Accounts was incurred up to the year 2019-20 by the State Government on various incomplete projects against an original estimated cost of ₹ 2,055 crore.

6.10 New Pension Scheme

State Government employees recruited with effect from 1 April 2006 are eligible for the New Pension Scheme which is a defined contributory pension scheme. In terms of the Scheme, the employee contributes 10 per cent of his monthly salary and dearness allowance, which matched by the State Government as employer share, the entire amount is transferred to designated fund manager through the National Securities Depository Limited (NSDL)/Trustee Bank.

As per prescribed procedure, both the contributions are to be initially credited to the Public Account under Major Head 8342-Other Deposits 117-Defined Contribution Pension Scheme for Government Employees. Thereafter, the entire amount is to be transferred to the National Securities Depository Limited (NSDL)/Trustee Bank through the designated fund manager in the same year itself.

The Government of Sikkim, however, did not follow the above procedure in transferring Government contribution. The State Government transfers the employer's (Government's) contribution directly to NSDL/Trustee Bank without routing it through the Public Account. During 2019-20, the State Government deducted ₹ 77 crore towards employees' contribution and credited the same into Public Account. Thereafter, the State Government transferred ₹ 115 crore from the Public Account to the NSDL/Trustee Bank.

As on 1 April 2019, ₹ 29.54 crore representing employees' contribution yet to be transferred to NSDL/Trustee Bank was available in the Public Account under Major Head 8342-117. (The interest accruing on such retained balances which constitute liabilities of the State Government since the inception of the Scheme, has not been estimated. It has also not been possible to estimate whether the employees' contributions over the years under the Scheme have been correctly assessed). Against ₹ 180.86 crore (₹ 29.54 crore opening balance plus ₹ 151.32 crore deducted

from the employees during the year), the State Government transferred ₹ 114.74 crore leaving a balance of ₹ 66.12 crore in the Public Account as on 31 March 2020. Uncollected, unmatched and un-transferred amounts, with accrued interest, represent outstanding liabilities under the scheme besides erroneously enhancing the liquidity position of the State Government.

6.11 Personal Deposit Accounts

Personal Deposit (PD) accounts are operated by transferring amounts from the Consolidated Fund to be utilised for specific purposes and booked as final expenditure against the concerned service Major Heads without any actual cash flow. In Sikkim State no Personal Deposit (PD) accounts are operated upto the financial year 2019-20.

6.12 Investment

The State Government invests in the equity and shares of Statutory Corporations, Government Companies, Joint Stock Companies and Co-operative Institutions. As per the accounts the investment of Government in 37 entities was ₹ 104.18 crore as on 31 March 2020 on which an amount of ₹ 3.21 crore was received as dividend/interest (i.e. 3.08 per cent of total invested amount). Out of these ₹ 1.33 crore was received as dividend/interest from (1) Statutory Corporation i.e. State Bank of Sikkim wherein invested amount was ₹ 0.53 crore (2) Companies i.e. Sikkim Distilleries Ltd. received ₹ 1.45 crore as dividend/interest wherein invested amount was ₹ 2.43 crore (3) Bank and Co-operative Societies i.e. Sikkim State Co-operative Bank Ltd. (SISCO) received ₹ 0.28 crore as dividend/interest wherein invested amount was ₹ 9.36 crore and rest of dividend/interest amount of ₹ 0.15 crore only was received on invested amount of ₹ 104.18 crore in 37 entities. Details are given in Statement 19 of Finance Accounts Vol. II. These figures, however, have not been reconciled with the figures of the investee organisations, which is to be done.

6.13 Rush of expenditure

The financial rules stipulate that rush of expenditure particularly in the closing month of the financial year shall be regarded as a breach of financial regularity and should be avoided. However, the expenditure incurred under ten Heads of Account during March 2020 ranged between 6 per cent and 91 per cent of the total expenditure during the year indicating a tendency to utilize the budget at the close of the financial year.

The flow of expenditure during the four quarters of 2019-20 in the above mentioned Heads was as below:

(₹ in crore)

Head of Account	Description	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	Total	During March	Percentage of 3/2020 w.r.t. total expenditure of 2019-20
2045	Other Taxes and Duties on Commodities and Services	0.74	0.90	0.71	28.47	30.82	28.05	91.01
2049	Interest Payment	79.10	131.81	7.68	22.71	509.68	157.17	30.84
2071	Pensions and Other Retirement Benefits	172.67	224.86	220.54	292.52	910.58	111.76	12.27
2202	General Education	327.32	371.53	366.69	209.60	1275.13	63.16	4.95
2401	Crop Husbandry	23.12	42.07	27.45	106.04	198.66	58.01	29.20
2851	Village and Small Industries	7.60	0.88	11.17	9.27	36.88	2.13	5.79
4059	Capital Outlay on Public Works	1.87	8.20	5.99	112.78	128.85	93.33	72.44
4202	Capital Outlay on Education, Sports, Art and Culture	...	8.19	2.77	30.58	41.54	25.54	61.48
4801	Capital Outlay on Power Projects	...	11.22	4.01	5.18	20.41	2.10	10.26
5054	Capital Outlay on Roads and Bridges	20.46	31.06	98.62	89.16	239.30	66.94	27.97

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