

**State Finances Audit Report
of
the Comptroller and Auditor General of India
for the year ended 31 March 2022**



SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थं सत्यनिष्ठा
Dedicated to Truth in Public Interest



GOVERNMENT OF SIKKIM
Report No. 1 of 2023

**State Finances Audit Report
of
the Comptroller and Auditor General of India
for the year ended 31 March 2022**

Government of Sikkim

Report No. 1 of 2023

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PREFACE

1. This Report on Finances of the State Government of Sikkim, has been prepared for submission to the Governor of Sikkim under Article 151 (2) of the Constitution of India for being laid in the Legislature of the State.
2. **Chapter I** describes the basis and approach to the Report and the underlying data, providing an overview of the structure of Government accounts, budgetary processes, macro-fiscal analysis of key indices and State's fiscal position including the fiscal/revenue deficits/surplus.
3. **Chapter II** of this Report provides a broad perspective of the finances of the State, analyses the critical changes in major fiscal aggregates relative to the previous year, overall trends during the period from 2017-18 to 2021-22, debt profile of the State and key Public Account transactions, based on the Finance Accounts of the State.
4. **Chapter III** is based on the Appropriation Accounts of the State and reviews the appropriations and allocative priorities of the State Government and reports on deviations from Constitutional provisions relating to budgetary management.
5. **Chapter IV** provides comments on the quality of accounts rendered by various authorities of the State Government and issues of non-compliance with prescribed financial rules and regulations, by various Departments of the State Government.
6. The Report containing audit findings of Performance Audit; Compliance Audit of transactions in various departments and audit findings arising out of the audit of Statutory Corporations, Boards and Government Companies and Revenue Sector is presented separately.

EXECUTIVE SUMMARY

EXECUTIVE SUMMARY

Background

This Report on the Finances of Government of Sikkim is being brought out with a view to assessing the financial performance of the State during the year 2021-22. The aim of this Report is to provide the State Government with timely inputs based on actual data so that there is a better insight into the performance of schemes/ programmes of the Government. In order to give a perspective to the analysis, an effort has been made to compare with the normative assessment made by the Finance Commission. A comparison has been made to see whether the State has given adequate fiscal priority to developmental as well as Social Sector and Capital Expenditure and whether the expenditure has been effectively absorbed by the intended beneficiaries.

The Report

Based on the audited accounts of Government of Sikkim for the year ended March 2022, this Report provides an analytical review of the annual accounts of the State Government. The Report has four Chapters.

Chapter I describes the basis and approach to the Report and the underlying data, provides an overview of structure of Government accounts, budgetary processes, macro-fiscal analysis of key indices and State's fiscal position including the deficits/surplus

Chapter II provides a broad perspective of the finances of the State, analyses the critical changes in major fiscal aggregates relative to the previous year, overall trends during the period from 2017-18 to 2021-22, debt profile of the State and key Public Account transactions, based on the Finance Accounts of the State.

Chapter III is based on the Appropriation Accounts of the State and reviews the appropriations and allocative priorities of the State Government and reports on deviations from Constitutional provisions relating to budgetary management.

Chapter IV comments on the quality of accounts rendered by various authorities of the State Government and issues of non-compliance with prescribed financial rules and regulations by various departmental officials of the State Government.

Audit Findings

Overview of State Finances

During 2021-22, Gross State Domestic Product (GSDP) at current price was ₹ 36,825 crore, up from ₹ 31,800 crore in 2020-21, representing an increase of 15.80 *per cent* which was lower than that of National growth rate. The per capita GSDP of the State (₹ 4,72,543) was more than the per capita Gross Domestic Product (GDP) of India (₹ 1,72,913) during 2021-22.

During the five-year period of 2017-22, share of Agriculture (Primary) Sector in the GSDP grew from 9.97 *per cent* in 2017-18 to 10.24 *per cent* in 2021-22 and the share

of Services (Tertiary) Sector grew from 23.67 *per cent* in 2017-18 to 29.23 *per cent* in 2021-22. However, Industry (Secondary) Sector's share shrunk from 60.25 *per cent* in 2017-18 to 55.01 *per cent* in 2021-22.

The State after maintaining Revenue Surplus for two years from 2017-18 to 2018-19, had run into Revenue Deficit of ₹ 1,343.81 crore in 2019-20 mainly due to decrease in Central transfers. The State was able to reduce Revenue Deficit to ₹ 760.83 crore in 2020-21 and maintained Revenue Surplus of ₹ 411.88 crore in 2021-22. Similarly, after successfully containing the Fiscal Deficit below three *per cent* of GSDP during 2017-19, the State's Fiscal Deficit was 6.62 *per cent* of GSDP during 2019-20 and 7.15 *per cent* of GSDP in 2020-21. However, the Fiscal Deficit during 2021-22 was contained to 2.46 *per cent* of GSDP. Fiscal Deficit decreased by ₹ 1,369.24 crore from ₹ 2,273.54 crore in 2020-21 to ₹ 904.30 crore in 2021-22, witnessing decrease of 60.23 *per cent*. Besides, the ratio of total outstanding debt to GSDP of the State which ranged between 20.99 *per cent* and 29.50 *per cent*, consistently exceeded the norms prescribed in the Sikkim Fiscal Responsibility and Budget Management (SFRBM) Act as well as projections of Finance Commission, during the period 2017-22.

Recommendations

- *The State Government needs to make efforts to achieve the projections/ targets on major fiscal parameters, as per Sikkim FRBM Act through prudent financial management.*
- *The State Government may ensure that receipts of Power Department of Sikkim is accounted for in the Accounts and that it makes budget provisions for the expenditure incurred by the Power Department.*

(Chapter I)

Finances of the State

During the five-year period of 2017-22, State had maintained Revenue Surplus till 2018-19, but had Revenue Deficit of ₹ 1,343.81 crore and ₹ 760.83 crore during 2019-20 and 2020-21 respectively. However, there was Revenue Surplus of ₹ 411.88 crore during 2021-22.

Similarly, after successfully containing the Fiscal Deficit below three *per cent* of GSDP during 2017-19, the State's Fiscal Deficit was 6.62 *per cent* and 7.15 *per cent* of GSDP during 2019-20 and 2020-21 respectively. However, Fiscal Deficit during 2021-22 was below three *per cent* of GSDP.

Revenue Receipts during the year 2021-22 increased (by ₹ 1472.90 crore) from ₹ 5607.82 crore in 2020-21 to ₹ 7080.92 crore in 2021-22 (by 26.27 *per cent*). State's Own Revenue (₹ 1,935.04 crore) increased by ₹ 306.05 crore (18.79 *per cent*) compared to the previous year (₹ 1,628.99 crore), while Grants-in-Aid from Government of India (GoI) increased by ₹ 181.56 crore (10.83 *per cent*) and State's Share of Union taxes and Duties increased by ₹ 985.28 crore (42.80 *per cent*) during 2021-22 as compared to the previous year.

About 27.33 *per cent* of the Revenue Receipts during 2021-22 came from the State's own resources, while Central Tax Transfers and Grants-in-aid together contributed

72.67 *per cent*. This is indicative of the fact that the State's fiscal position is largely dependent on Central Tax transfers and Grants-in-Aid from GoI.

During the period 2017-22, Total Expenditure of the State increased by 40.70 *per cent* (₹ 2,309.89 crore) from ₹ 5,675.58 crore in 2017-18 to ₹ 7,985.47 crore in 2021-22. During the current year, it increased by 1.31 *per cent* over the previous year. The ratio of Total Expenditure of the State to GSDP fluctuated between 22 *per cent* and 24 *per cent* during 2017-22.

Revenue Expenditure during the year 2021-22 was ₹ 6,668.84 crore (83.51 *per cent*) against the Total Expenditure of ₹ 7,985.47 crore. During the year, Committed Expenditure like salary & wages, pension, interest payments increased by ₹ 374 crore (9.07 *per cent*) from ₹ 4,125.13 crore during 2020-21 to ₹ 4,499.30 crore during 2021-22. The Committed Expenditure during 2021-22 was 63.55 *per cent* of the total Revenue Receipts and 67.46 *per cent* of the total Revenue Expenditure.

Capital Expenditure of the State had decreased from ₹ 1,506.78 crore in 2017-18 to ₹ 720.61 crore in 2019-20, but it increased to ₹ 1,513.88 crore in 2020-21. However, it again decreased to ₹ 1315.78 crore during 2021-22 registering a decrease of 13.09 *per cent* as compared to 2020-21.

Fiscal Liabilities of the State increased by 19.92 *per cent* from ₹ 9,058.84 crore in 2020-21 to ₹ 10,862.94 crore in 2021-22. During 2021-22, total Public Debt receipts was of ₹ 1,882.60 crore and the Government repaid ₹ 119.90 crore. There was an addition of ₹ 1,471 crore of Market Loans in 2021-22. The Public debt receipts of the State increased by ₹ 317.89 crore (20.32 *per cent*) over previous year.

Out of total outstanding Public Debt, 51.77 *per cent* (₹ 4,480.24 crore) of Public Debt is payable within the next seven years. Of the total outstanding Public Debt, internal debt consisting of market borrowings, loans from National Bank for Agriculture and Rural Development and Special Securities issued to National Small Saving Fund constituted 93.23 *per cent* (₹ 8,068.39 crore).

The growth rate of Revenue Receipts has generally been lower than the growth rate of debt during the 2017-22 (except 2021-22). The burden of interest payment was 8.10 *per cent* of the Revenue Receipts during 2021-22. Though Net Debt available to the State was positive during the five years period ending 2021-22, there was a sharp increase in Net Debt available from ₹ 2.37 crore in 2019-20 to ₹ 1,034.91 crore and ₹ 1,188.82 crore in 2020-21 and 2021-22 respectively.

The Government had not transferred ₹ 69.25 crore under National Pension System to the National Securities Depository Limited as on 31 March 2022. Thus, current liability stood deferred to future year(s) and State had created an interest liability on un-transferred funds.

The return from investments made in State Public Sector Enterprises (SPSEs) was only 1.35 *per cent* during 2021-22 and some of the SPSEs were incurring recurring losses.

Out of 311 incomplete projects, 26 projects for which the State had spent ₹ 47.70 crore as of 31 March 2022, were pending for five years or more.

During 2021-22, the State Government received ₹ 10 crore towards State Compensatory Afforestation Fund, out of total available fund of ₹ 342.29 crore, only ₹ 70.00 crore was spent and there was an unspent balance of ₹ 272.29 crore.

Out of ₹ 0.07 crore cess collected under the Ecology & Environment Fund during 2021-22 the State Government has not transferred to the Fund. Also, the State Government had not utilised the Cess for last three years.

There was un-reconciled cash balance of ₹ 43.00 crore as per accounts of the Government and the records of State Bank of Sikkim.

Huge cash balances (Month-wise) ranging between ₹ 34.77 crore and ₹ 129.13 crore, were maintained in Government account with SBS during 2021-22. No minimum cash limit had been prescribed by the Government.

The State Government did not provide complete details of the outstanding guarantees as on 31 March 2022.

Recommendations

- *Considering the increasing outstanding debt of the State, the Government may take appropriate steps to rationalise its committed revenue expenditure.*
- *To avoid liabilities under NPS, the State Government needs to transfer the outstanding funds already accumulated to NSDL, for management of the NPS. They may strictly monitor the allotment of Permanent Retirement Account Number to the employees.*
- *Accumulation of huge losses by above four SPSEs had eroded public wealth, which is a cause of serious concern and the State Government needs to review the working of these SPSEs for continuing their operations.*
- *The State Government needs to prioritise completion of incomplete projects in a planned manner with periodical review and monitoring mechanism at the highest level of administration so as to avoid time and cost inefficiencies. They need to specifically monitor those projects, which are being executed out of borrowed funds and pose a consequential extra financial burden on the Government.*
- *Increasing trend of debt maturity profile vis-à-vis the level of borrowings needs to be reviewed so as to ensure that mobilised financial resources are used adequately for incurring capital expenditure for creation of assets. The increasing trends of Revenue Expenditure be corrected by identifying potential wasteful expenditure and adopting economy measures across departments.*
- *The State Government needs to provide complete details of guarantees so that liabilities of the State Government are completely depicted in the Annual Accounts.*

- *The Government should frame a policy on prudent cash balance management and ensure reconciliation with State Bank of Sikkim.*

(Chapter II)

Budgetary Management

Budgetary assumptions of the State Government were not very realistic during 2021-22 and despite carrying out an elaborate pre-budget exercise to bring about efficiency and transparency in budget formulation and execution, budgetary estimates were off the mark to a considerable extent, and control over the execution and monitoring of budget was inadequate.

Out of ₹ 2,293.87 crore savings during the year which was 22.06 *per cent* of the budget provision of ₹ 10399.38 crore. The Controlling Officers surrendered savings of ₹ 1959.71 crore (85.43 *per cent*) during last month of the year, with major portion of savings ₹ 1855.49 crore (80.89 *per cent*) of the total savings being surrendered on the last day of the financial year 2021-22.

During 2021-22, no excess expenditure had taken place. However, an excess expenditure of ₹ 12.82 crore in respect of previous years (from 2014-15 to 2019-20) was pending for regularisation by the Public Accounts Committee (PAC)/State Legislature.

Against the total Revenue Expenditure of ₹ 5,978.03 crore, State Government incurred an expenditure of ₹ 911.28 crore, constituting about 15.24 *per cent* in March 2022. However, out of ₹ 911.28 crore incurred in March 2022, ₹ 312.44 crore (34.29 *per cent*) was spent on the last day of the financial year i.e., 31 March 2022.

The explanations for variations in expenditure vis-à-vis allocations were not provided in respect of 117 sub-heads (22.99 *per cent*) out of 509 sub-heads to the office of Sr. DAG (A&E).

During the period 2017-22, the Government had substantial savings ranging between 15.95 *per cent* and 23.73 *per cent* of total budget allocation and could utilise between 76.27 *per cent* and 84.05 *per cent* of total allocation. Although the issue of persistent savings is being highlighted in the Reports of the CAG on State Finances every year, Departments had not taken any perceptible action in this regard.

Supplementary Grants/ Appropriations were obtained without adequate justification. During 2021-22, Supplementary provision aggregating ₹ 224.83 crore obtained in 18 cases (with ₹ 50.00 lakh or more), proved unnecessary as the total expenditure did not come up to the level of original provision and re-appropriations under 18 Heads of Account proved excessive or insufficient and resulted in saving/ excess of over ₹ 10.00 lakh. Despite flagging this issue every year over the last several years, the State Government had failed to take corrective measures in this regard.

Recommendations

- *State Government needs to formulate a realistic budget based on reliable estimates of the needs of the Departments and their capacity to utilise the*

allocated resources. Data from SIFMS of previous years may be used as indicator for fund requirement and incurring expenditure capacity.

- *An appropriate control mechanism needs to be instituted by the Government to enforce proper implementation and monitoring of budget to ensure that savings are curtailed, large savings within the Grant/ Appropriation are controlled, and anticipated savings are identified and surrendered within the specified time frame;*
- *Although the issue of persistent savings is being highlighted in the Reports of the CAG on State Finances every year, no corrective measure has been taken by the departments. This shows that there is inadequate monitoring, especially as the savings are taking place year after year. The Finance Department should take proactive measures to eliminate persistent savings.*
- *Controlling Officers need to be made aware of their responsibility to explain the variation in expenditure from the allocation to facilitate proper analysis of budget and preparation of meaningful Appropriation Accounts;*
- *Excess expenditure over grants approved by the Legislature needs to be viewed seriously and got regularised at the earliest; and*
- *The Education and Horticulture Department may strengthen its budgetary management on basis of realistic estimates so that financial resources can be allocated/ utilised efficiently and effectively to achieve the desired objectives.*

(Chapter III)

Quality of Accounts & Financial Reporting Practices

During the year 2021-22, all the Controlling Officers reconciled the Government receipts and expenditure with the figures in the books of the Sr. DAG (A&E).

Audit noticed that Revenue Receipts of ₹ 520.71 crore earned from sale proceeds of electricity sold outside the State and royalty receipts from the HEPs located in the State, were not deposited in the Consolidated Fund of State by Power Department of Sikkim. This led to understatement of Government Revenue Receipts by ₹ 520.71 crore. Further, an expenditure of ₹ 552.17 crore had been incurred without routing it through Government Accounts resulting in understatement of Government expenditure by ₹ 552.17 crore. This led to an overall overstatement of Revenue surplus and understatement of Fiscal Deficit by ₹ 31.46 crore during 2021-22.

As on 31 March 2022, the SSLSC Bank Account had a balance of ₹ 38.01 Lakh and due to non-creation of the State Legal Aid Fund, the grants, fee and other receipts collected by the SSLSC were being kept in a bank account.

As informed by 21 CCOs to the office of Sr. DAG (A&E) Sikkim, an amount of ₹ 193.20 crore was lying in the Savings/ Current Accounts of these CCOs as on 31 March 2022.

State Government has not opened State Nodal Account for all the schemes. A total of 98 SNA were opened in which 79 Central Schemes were linked.

During the year 2021-22, the State Government repaid ₹ 219.21 crore worth of loans availed by three financial institutions for implementation of various Government projects, and interest accrued thereupon. The borrowings by these Institutions had not formed part of the outstanding liabilities of the State Government during the respective years.

The Power Department have not adjusted the loan given to SPDC even after State Cabinet approval, the same has been appearing in the Finance Accounts as loans for power projects under MH 6801. This led to overstatement of Loans and Advances given by state government under MH 6801 in the Finance statements 7 and 18.

The GoI transferred ₹ 326.22 crore directly to Implementing Agencies (IAs) in the state, during 2021-22. The amount of such funds transferred by GoI to IAs during 2021-22, had increased as compared to the previous year's amount (₹ 201.99 crore).

During year 2020-21, the State government booked 6.49 *per cent* of total revenue receipts and 10.11 *per cent* of total expenditure under Minor Head 800- Other Receipts and Minor Head 800-Other Expenditure.

The practice of not furnishing UCs in a timely manner resulted in pendency of large number of UCs. At the end of March 2022, 1441 UCs involving an aggregate amount of ₹ 210.03 crore were pending for submission even after a lapse of one to nineteen years by various Departments.

Out of 539 AC bills amounting to ₹ 28.49 crore drawn during the year 2021-22, 78 AC bills amounting to ₹ 5.29 crore (14 *per cent*) were drawn in March 2022. DC Bills in respect of a total of 2497 AC bills amounting to ₹ 58.98 crore as on 31 March 2022 were not received.

Non-furnishing of detailed information about financial assistance given to various institutions and non-submission of accounts by 14 Autonomous Bodies/ Authorities as per timelines led to non-compliance with Financial Rules. There were also delays in placement of SARs to Legislature.

There were six cases of misappropriation involving Government money in respect of four Departments with the money value of ₹ 2.64 crore at the end of 2021-22 where final action was pending.

Recommendations

- *Departments should adhere to the Government Accounting Rules and all the financial transactions, should be routed through Government Accounts, to reflect actual financial position of the State.*
- *The Government may enhance the scope and coverage of budget provision by including the extra budgetary resources given to various State Government PSUs/ entities for implementation of various State Schemes/ Programmes etc.*

- *The Government may adjust the loan given to SPDC in their account properly which will fix the overstatement of Loan and Advance given by State government.*
- *Finance Department may draw up an action plan for monitoring and ensuring submission of all pending UCs especially keeping in view that UCs from 2002-03 onwards are still due for submission. Release of subsequent grants should be linked with submission of outstanding UCs.*
- *Finance Department may make special efforts to settle old outstanding AC bills specially keeping in view that submission of DC bills from 2001-02 onwards are still pending for submission. At the same time, the DDOs should be asked to ensure that the DC bills are submitted within prescribed time, in order to stem the accretion of unadjusted AC bills. Advances should be monitored closely for effective control and old outstanding AC bills should be adjusted by making special efforts in a time bound manner.*
- *Timely reconciliation may be done with figures of the PAO and AG's office to avoid discrepancies in Accounts. The special efforts to be taken for reconciliation of State Bank of Sikkim and PAO figures.*
- *To make accounts transparent, the Government should operate appropriate Minor Heads instead of booking under Minor Head 800.*
- *Finance Department should consider evolving a system to expedite the process of compilation and submission of annual accounts by autonomous bodies in order to assess their financial position.*
- *The Government may take appropriate measures to get the unspent money lying in the bank accounts, refunded into the Government account and may also frame suitable orders to this effect.*
- *The Government should prepare a time bound framework for taking prompt action in cases of misappropriation, loss, theft, etc. and strengthening the internal control system in Departments to prevent recurrence of such cases.*

(Chapter IV)

**CHAPTER-I:
OVERVIEW**

Chapter I: Overview

This chapter describes the basis and approach to the Report and the underlying data, providing an overview of structure of Government accounts, budgetary processes, macro-fiscal analysis of key indices and State's fiscal position including fiscal/ revenue deficits/surplus, quality of accounts and financial reporting practices.

1.1 Profile of the State

Sikkim, a sparsely populated State situated in the Eastern Himalayas became part of the Indian Union on 16 May 1975. It has a total area of 7,096 sq. km. which constitutes 0.22 *per cent* of the total geographical area of India; and a population of 6.11 lakh. Sikkim being a landlocked State, National Highway 10 is the lifeline, which connects the State with the rest of the country. Sikkim has six districts and 16 sub-divisions. The State has been included in the North Eastern Council (NEC) since December 2002.

Gross State Domestic Product (GSDP) of Sikkim in 2021-22 at current prices was ₹ 36,824.97 crore. General and financial data relating to Sikkim is given in **Appendix 1.1 (Part-A)**.

1.2 Basis and Approach to State Finances Audit Report

In terms of Article 151 (2) of Constitution of India, the Reports of the Comptroller and Auditor General of India (CAG) relating to the accounts of a State are to be submitted to the Governor of the State, who shall cause them to be laid before the Legislature of the State. State Finances Audit Report (SFAR) of Sikkim for the year ending 31 March 2022 has been prepared by the CAG for submission to the Governor of Sikkim under Article 151 (2) of the Constitution of India.

The Office of the Sr. Deputy Accountant General (Accounts & Entitlements), Sikkim prepares the Finance Accounts and Appropriation Accounts of the State annually, from the vouchers, challans, initial and subsidiary accounts rendered by the treasuries, offices, and departments responsible for keeping of such accounts functioning under the control of the State Government. These accounts are audited independently by the Principal Accountant General (Audit) and certified by the CAG.

Finance Accounts and Appropriation Accounts of the State constitute the core data for this Report. Other sources include the following:

- ✓ **Budget of the State:** for assessing the fiscal parameters and allocative priorities *vis-à-vis* projections, as well as for evaluating the effectiveness of its implementation and compliance with the relevant rules and prescribed procedures;
- ✓ **GSDP data** and other State related statistics;
- ✓ **Results of audit** carried out by the Office of the Pr. Accountant General (Audit) Sikkim at the State Secretariat as well as at the field level offices during the year;

- ✓ Other data with Departmental Authorities and Treasuries (accounting as well as MIS); and
- ✓ Various Audit Reports of the CAG of India.

The analysis is also carried out in the context of recommendations of the Finance Commission (FC), Sikkim Fiscal Responsibility and Budget Management (SFRBM) Act, best practices and guidelines of Government of India (GoI).

1.3 Report Structure

The SFAR is structured into the four Chapters as detailed in **Table 1.1**:

Table 1.1: Structure of SFAR

Chapter - I	Overview: This Chapter describes the basis and approach to the Report and the underlying data, provides an overview of structure of Government accounts, budgetary processes, macro-fiscal analysis of key indices and State's fiscal position including the deficits/ surplus.
Chapter - II	Finances of the State: This Chapter provides a broad perspective of the finances of the State, analyses the critical changes in major fiscal aggregates relative to the previous year, overall trends during the period from 2017-18 to 2021-22, debt profile of the State and key Public Account transactions, based on the Finance Accounts of the State.
Chapter - III	Budgetary Management: This Chapter is based on the Appropriation Accounts of the State and reviews the appropriations and allocative priorities of the State Government and reports on deviations from Constitutional provisions relating to budgetary management.
Chapter - IV	Quality of Accounts & Financial Reporting Practices: This Chapter comments on the quality of accounts rendered by various authorities of the State Government and issues of non-compliance with prescribed financial rules and regulations by various Departments of the State Government.

1.4 Overview of Government Account Structure and Budgetary Processes

There is a constitutional requirement in India (Article 202) to present before the House or Houses of the Legislature of the State, a Statement of Estimated Receipts and Expenditure of the Government in respect of every financial year. This 'Annual Financial Statement' constitutes the main budget document. Further, the budget must distinguish expenditure on the revenue account from other expenditure.

This section provides a broad perspective of the finances of Government of Sikkim (GoS) during the current year and analyses critical changes in the major fiscal aggregates relative to the previous year keeping in view the overall trends during the last five years. The analysis has been made based on Finance Accounts and the information obtained from the State Government. The structure and form of Government Accounts, layout of Finance Accounts, methodology adopted for the assessment of fiscal position and State Profile are given in **Appendix 1.1 (Parts A, B & C)**. The time series data on key fiscal variables/ parameters and fiscal ratios relating to the State Government finances for the period 2017-22 are presented in **Appendix 1.2**.

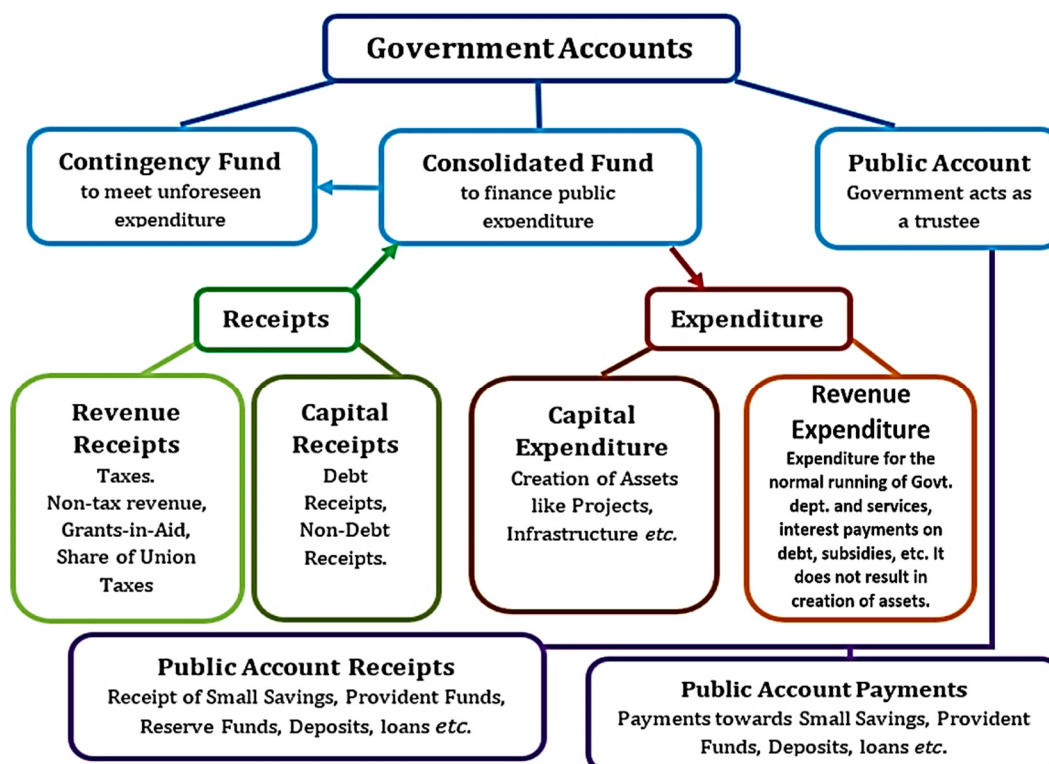
Revenue Receipts consist of Tax Revenue, State's share of Union Taxes/ Duties, Non-Tax Revenue and Grants-in-Aid received from GoI.

Revenue Expenditure consists of all those expenditure of the Government which do not result in creation of physical or financial assets. It relates to expenses incurred for the normal functioning of Government departments and various services, interest payments on debt incurred by the Government, and grants given to various institutions (even though some of the grants may be meant for creation of assets).

The main items of **Capital Receipts** are loans raised by the Government from the public which are called market borrowings, borrowing from the commercial banks and other financial institutions, and recoveries of loans granted by the Government. Other items include small savings (Post-Office Savings Accounts, National Savings Certificates, *etc.*), Provident Funds and net receipts obtained from the sale of shares in State Public Sector Enterprises (SPSEs).

Capital Expenditure includes expenditure on the acquisition of land, building, machinery, equipment, investment in shares, and loans and advances by the Government to PSUs and other parties.

Chart 1.1: Structure of Government Accounts



The Accounts of the State Government are kept in three parts:

1. Consolidated Fund of the State as per Article 266(1) of the Constitution of India.
2. Contingency Fund of the State as per Article 267(2) of the Constitution of India.
3. Public Account of the State constituted under Article 266(2) of the Constitution of India.

In Government Accounts, classification system is based on both functional and economic properties, as detailed in **Table 1.2**.

Table 1.2: Government Accounts Classification System

Particulars	Attribute of transaction	Classification
Standardised in LMMH by CGA	Function- Education, Health, <i>etc.</i> / Department	Major Head under Grants (four-digit)
	Sub-Function	Sub Major head (two-digit)
	Programme	Minor Head (three-digit)
Flexibility left for States	Scheme	Sub-Head (two or three digits)
	Sub scheme	Detailed Head (two or three digits)
	Economic nature/Activity	Object Head-salary, minor works, <i>etc.</i> (two-digit)

The functional classification provides us the Department, function, scheme or programme, and object of the expenditure. Economic classification helps organise these payments as revenue, capital, debt, *etc.* Economic classification is achieved by the numbering logic embedded in the first digit of four-digit Major Heads. For instance, zero and one is for revenue receipts, two and three for revenue expenditure, four and five for capital expenditure, *etc.* Economic classification is also achieved by an inherent definition and distribution of some object heads. For instance, while “salary” object head is Revenue Expenditure, “construction” object head is Capital Expenditure. Object Head is the primary unit of appropriation in the budget document.

Budgetary Processes

In terms of Article 202 of the Constitution of India, the Governor of State causes to be laid before the State Legislature, a statement of the estimated receipts and expenditure of the State for the year in form of an Annual Financial Statement. As per Article 203, the statement is submitted to the State Legislature in the form of Demands for Grants/ Appropriations and after approval of these, the Appropriation Bill is passed by the Legislature under Article 204 to provide for appropriation of the required money out of the Consolidated Fund.

In terms of Article 203, the Annual Financial Statement or Budget of Government of Sikkim for year 2021-22 was submitted to the State Legislature in the form of 47 Demands for Grants/ Appropriations and after approval of these, the Appropriation Bill was passed by the Legislature under Article 204 to provide for appropriation of the required money out of the Consolidated Fund.

Results of audit scrutiny of budget and implementation of other budgetary initiatives of the State Government are detailed in **Chapter III** of this Report.

1.4.1 Gross State Domestic Product

Gross State Domestic Product (GSDP) is the value of all the goods and services produced within the boundaries of the State in a given period of time. Growth of GSDP is an important indicator of the State’s economy, as it denotes the extent of changes in the level of economic development of the State over a period of time.

Trends in annual growth of Sikkim’s GSDP *vis-à-vis* that of the Country are given in **Table 1.3**.

Table 1.3: Trends in growth of GDP and GSDP

Year	2017-18	2018-19	2019-20	2020-21	2021-22
All India GDP (₹ in crore)	1,70,90,000	1,88,99,668 (3 rd RE)	2,00,74,857 (2 nd RE)	1,98,00,915 (1 st RE)	2,36,64,638 (PE)
Growth rate of GDP (per cent)	11.03	10.59	6.62	-1.36	19.51
GSDP of State at current prices (₹ in crore)	25,971	28,402	31,441	31,800 (RE)	36,825 (QE)
Growth rate of GSDP at current prices (per cent)	25.54	9.36	10.70	1.14	15.80
Per capita GDP					1,72,913
Per capita GSDP					4,72,543

Source: National Statistical Office, Ministry of Statistics & Programme

Note: RE:-Revised Estimates; PE:-Preliminary Estimates; QE:-Quick Estimates

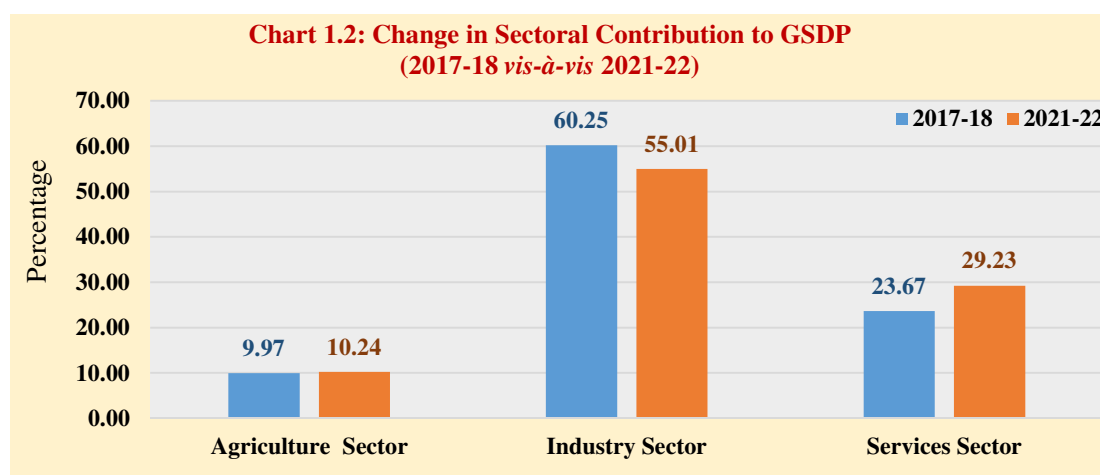
During 2021-22, the GSDP at current price was ₹ 36,825 crore, up from ₹ 31,800 crore in 2020-21, representing an increase of 15.80 per cent which was lower than that of GDP growth rate of 19.51 per cent.

The per capita GSDP (₹ 4,72,543) of 2021-22 was more than two times the per capita GDP (₹ 1,72,913). The per capita GSDP is highest among the North Eastern & Himalayan (NE&H) States. Further, the GSDP growth rate has remained positive during 2021-22.

Sectoral components of GSDP

Changes in sectoral contribution to the GSDP is also important to understand the changing structure of economy. The economic activity is generally divided into Primary, Secondary and Tertiary Sectors¹, which corresponds to the Agriculture, Industry and Service sectors respectively.

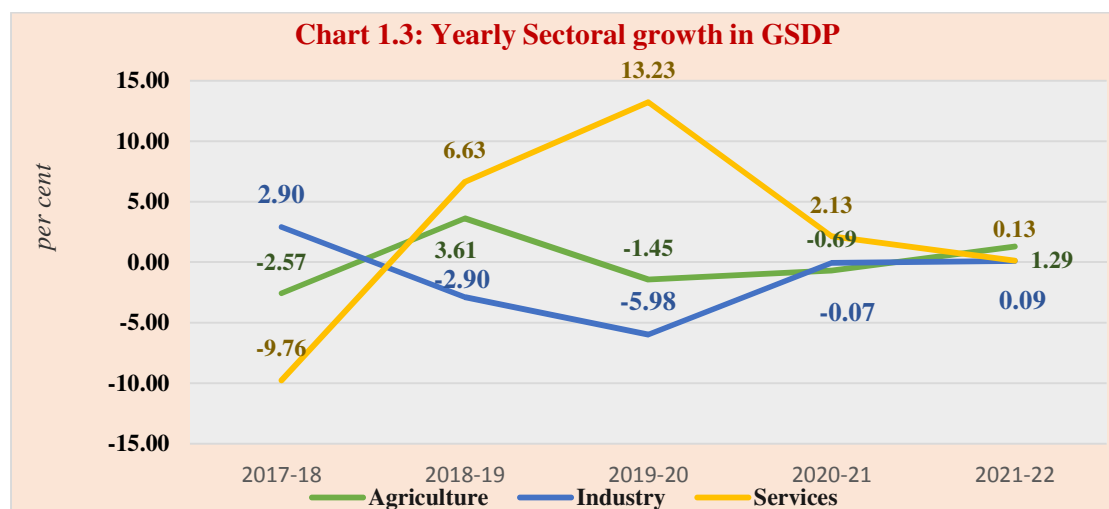
Chart 1.2 shows that during the five-year period 2017-22, there was a marginal increase in the relative share of Agriculture Sector in GSDP, as the share of agriculture grew from 9.97 per cent in 2017-18 to 10.24 per cent in 2021-22. However, the share of Industry Sector dropped from 60.25 per cent in 2017-18 to 55.01 per cent in 2021-22. The share of Services Sector grew from 23.67 per cent in 2017-18 to 29.23 per cent in 2021-22.



Source: Directorate of Economics, Statistics, Monitoring and Evaluation, Government of Sikkim

¹ Agriculture and Related Sector is also known as Primary Sector; Industry and related Sector is also known as Secondary Sector; and Services and related Sector is also known as Tertiary Sector.

Further, it could be seen from **Chart 1.3** that rate of growth of all the three Sectors viz., Agriculture, Industry and Service witnessed a fluctuating trend during 2017-22.



Source: Directorate of Economics, Statistics, Monitoring and Evaluation, Government of Sikkim”

1.4.2 Summarised Position of Finances of State

Table 1.4 provides comparison of actual financial parameters of 2021-22 vis-à-vis Revised Estimates for the year 2021-22 and actuals of 2020-21.

Table 1.4: Summarised position of Finances of State

(₹ in crore)

Sl. No.	Components	2020-21 Actuals	2021-22		Percentage of Actual to Res	Percentage of Actual to GSDP
			Res	Actuals		
1	Tax Revenue	966.70	1,195.48	1,254.41	104.93	3.40
2	Non-Tax Revenue	662.29	544.22	680.63	125.06	1.85
3	Share of Union taxes/duties	2,302.27	3,022.32	3,287.55	108.78	8.93
4	Grants-in-Aid (GIA) and Contributions	1,676.56	3,461.24	1,858.13	53.68	5.05
5	Revenue Receipts (1+2+3+4)	5,607.82	8,223.26	7,080.72	86.11	19.23
6	Recovery of Loans and Advances	1.17	0.08	0.45	562.50	0.00
7	Other Receipts	0.00	0	0	--	0.00
8	Borrowings and other Liabilities	2,273.54	1,620.99	904.30	55.79	2.46
9	Capital Receipts (6+7+8)	2,274.71	1,621.07	904.75	55.81	2.46
10	Total Receipts (5+9)	7,882.53	9,844.33	7,985.47	81.11	21.68
11	Revenue Expenditure	6,368.65	7,461.86	6,668.84	89.37	18.11
12	a) Interest payments	548.41	689.13	635.04	91.15	1.72
13	b) GIA for creation of capital assets	0.00	0.00	0.00	--	--
14	Capital Expenditure	1,513.88	2,500.53	1,315.78	52.62	3.57
15	Loan and advances	0.00	1.35	0.85	0.00	0.00
16	Total Expenditure (11+14+15)	7,882.53	9,963.74	7,985.47	80.15	21.68
17	Revenue Surplus (+)/ Deficit (-) (5-11)	-760.83	-761.40	411.88	54.10	1.12
18	Fiscal Deficit {(5+6+7)-16}	2,273.54	1,740.40	904.30	51.96	2.46
19	Primary Deficit (18-12)	1,725.13	1,051.27	269.26	25.61	0.73

Source: Finance Accounts, Estimates of Receipts and Expenditure

Borrowings and other Liabilities: Net (Receipts-Disbursements) of Public Debt + Net of Contingency Fund +Net (Receipts - Disbursements) of Public Account + Net of Opening and Closing Cash Balance.

It can be seen from **Table 1.4** that Revenue Receipts of the State increased by ₹ 1,472.90 crore compared to the year 2020-21, mainly due to increase in GIA and contributions from Central Government. Total Expenditure increased to ₹ 7,985.47 crore in 2021-22 from ₹ 7,882.53 crore in the previous year, an increase of ₹ 102.94 crore.

During 2021-22, against an estimated Revenue Surplus of ₹ 761.40 crore, the State ended up with a Revenue Surplus of ₹ 411.88 crore and a Fiscal Deficit of ₹ 904.30 crore against the estimate of ₹ 1,740.40 crore.

1.4.3 Summarised position of Assets and liabilities of the Government

Government accounts capture the financial liabilities of the Government and the assets created out of the expenditure incurred. The liabilities consist mainly of internal borrowings, loans and advances from GoI, receipts from public account and reserve funds, and the assets comprise mainly the capital outlay and loans and advances given by the State Government and cash balances. The summarised position of assets and liabilities for 2020-21 and 2021-22 with increase and decrease is given in **Table 1.5**:

Table 1.5: Summarised position of Assets and Liabilities

(₹ in crore)

Liabilities				Assets			
Particulars	2020-21	2021-22	Per cent increase/decrease	Particulars	2020-21	2021-22	Per cent increase/decrease
Consolidated Fund							
a Internal Debt	6,598.09	8,068.39	22.28	a Gross Capital Outlay	14,714.10	16,029.88	8.94
b Loans and Advances from GoI	292.59	585.74	100.19	b Loans and Advances	252.89	253.30	0.16
Contingency Fund							
	1.00	1.00	0.00		--	--	
Public Account							
a Small Savings, Provident Funds, etc.	1,318.29	1,416.31	7.44	a Advances	1.03	1.03	0.00
b Deposits	362.34	376.98	4.04	b Remittance	0.00	0.00	
c Reserve Funds	1,080.83	1,034.72	-4.27	c Suspense and Miscellaneous	0.00	0.00	
d Remittances	513.66	369.98	-27.97	Cash balance (incl. investment in Earmarked Fund)	1,992.24	2,789.19	40.00
e Suspense and Miscellaneous	343.66	359.35	4.57				
Total	10,510.46	12,212.47	16.19				
Cumulative excess of receipts over expenditure	6,449.80	6,860.93	6.37				
Total	16,960.26	19,073.40	12.46	Total	16,960.26	19,073.40	12.46

Source: Finance Accounts, Statement No 1

As can be seen from **Table 1.5**, the assets increased by ₹ 2,113.14 crore and the liabilities (excluding surplus on Government Accounts) increased by ₹ 1,702.01 crore during 2021-22. Consequently, the growth rate of assets increased from 9.14 per cent in 2020-21 to 12.46 per cent in 2021-22 whereas, the growth rate of liabilities excluding surplus on Government Accounts decreased to 16.19 per cent from 26.19 per cent in 2020-21.

1.5 Fiscal Balance: Achievement of deficit and total debt targets

The State Government enacted the Sikkim Fiscal Responsibility and Budget Management (SFRBM) Act in September 2010 (last amended in June 2021). The Rules under the Sikkim FRBM Act were notified in March 2011 with the objective of ensuring prudence in fiscal management by eliminating revenue deficit, reducing fiscal deficit and overall/ outstanding debt to acceptable level, establishing improved debt management and improving transparency in a medium-term framework. In this context, the Act provides quantitative targets to be adhered by the State with regard to deficit measures and debt level.

As per the SFRBM Act, the State Government was to eliminate Revenue Deficit by 2011-12 and maintain Revenue Surplus thereafter and reduce Fiscal Deficit to three *per cent* of the estimated GSDP. Further, as per SFRBM (Amendment) Act, 2021, the Fiscal Deficit Target for the financial year 2021-22 was fixed at four *per cent* of the estimated GSDP. Further, the Act also envisaged that the State Government would limit the percentage of total outstanding debt to GSDP to 19.66 *per cent* in 2017-18 and 27.50 *per cent* in 2021-22 as shown in **Table 1.6**.

Targets of key fiscal parameters envisaged in the SFRBM Act and their achievement during 2017-22 are given in **Table 1.6**:

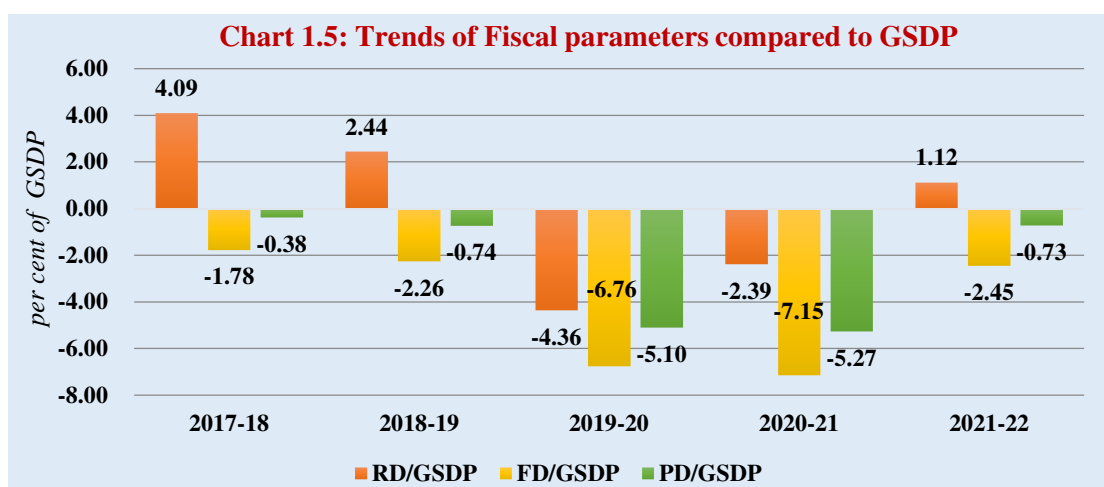
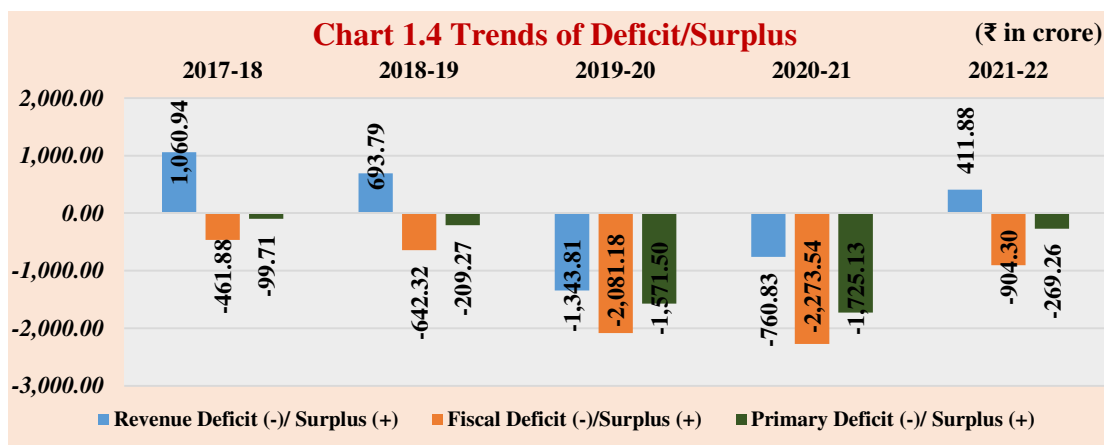
Table 1.6: Compliance with State FRBM Act

Fiscal Parameters	Fiscal targets set in the Act	Actuals				
		2017-18	2018-19	2019-20	2020-21	2021-22
Revenue Deficit (-)/ Surplus (+) (₹ in crore)	Maintain Revenue Surplus	1,060.94	693.79	-1,343.81	-760.83	411.88
		✓	✓	✗	✗	✓
Fiscal Deficit (-)/ Surplus (+) (as per cent of GSDP)	2017-20: 3 <i>per cent</i>	-461.88	-642.32	-2,081.18	-2,273.54	-904.30
	2020-21: 5 <i>per cent</i> 2021-22: 4 <i>per cent</i>	(-1.78)	(-2.26)	(-6.62)	(-7.15)	(-2.46)
Ratio of total outstanding debt to GSDP (in <i>per cent</i>)	Target	19.66	19.32	19.04	24.64	27.50
	Achievement	20.99	22.30	24.02	27.68	29.50
		✗	✗	✗	✗	✗

Source: FRBM Act 2021 and Departmental information

During the five-year period 2017-22, the ratio of total outstanding debt to GSDP of the State consistently exceeded the norms prescribed in the SFRBM Act as well as projections² of Finance Commissions.

² XIV FC projections (Ratio): 2017-18: 19.66, 2018-19: 19.32, 2019-20: 19.04 and XV FC projections (Ratio): 2020-21:24.60 and 2021-22 :27.50.



Revenue Surplus/ Deficit

Revenue Deficit is the gap between Revenue Receipts and Revenue Expenditure. As per the SFRBM Act, the State Government was to eliminate Revenue Deficit by 2011-12 and maintain Revenue Surplus thereafter. The State had Revenue Surplus from 2017-18 to 2018-19 but it turned into huge deficit of ₹ 1,343.81 crore in 2019-20, though in 2020-21 the position improved slightly as it stood at ₹ 760.83 crore. However, the State could achieve Revenue Surplus of ₹ 411.88 crore in 2021-22.

Fiscal Deficit

Fiscal Deficit represents the gap between the Non-debt receipts and Total Expenditure. This gap can be met either by additional Public Debt (internal or external) or by the use of surplus funds from Public Account. Fiscal Deficit normally represents the net incremental liabilities of the Government or its additional borrowing requirements. The State had Fiscal Deficit during the last five-year period (2017-22). After successfully containing the Fiscal Deficit below three *per cent* of GSDP during 2017-19, the State's Fiscal Deficit increased from 6.62 *per cent* in 2019-20 to 7.15 *per cent* of GSDP during 2020-21, however in 2021-22, the State's Fiscal Deficit was contained to 2.46 *per cent* of GSDP, well within the target set in the SFRBM Act, 2021. During 2021-22, the Fiscal Deficit decreased by ₹ 1,369.24 crore from ₹ 2,273.54 crore in 2020-21 to ₹ 904.30 crore, witnessing a decrease by 60.23 *per cent*.

Medium Term Fiscal Plan (MTFP)

As per the SFRBM Act, the State Government has to lay before the State Legislature, a Five-Year Fiscal Plan along with the Annual Budget. The Medium-Term Fiscal Plan (MTFP) sets forth a five-year rolling target for the prescribed fiscal indicators.

Table 1.7 indicates the variation between the projections made for 2021-22 in MTFP presented to the State Legislature and the Actuals of the year.

Table 1.7: Actuals vis-à-vis projection in MTFP for 2021-22

Sl. No.	Fiscal Variables	Projections as per MTFP	Actuals (2021-22)		Variation
1	Tax Revenue	1,195.48	1,254.41	58.93	
2	Non-Tax Revenue	775.22	680.63	-94.37	
3	Share of Central Taxes	2,582.39	3,287.55	705.16	
4	Grants-in-Aid from GoI	3,189.61	1,858.13	-1,331.48	
5	Revenue Receipts (1+2+3+4)	7,742.70	7,080.72	-661.98	
6	Revenue Expenditure	7,390.88	6,668.84	-722.04	
7	Revenue Deficit (-)/ Surplus (+) (5-6)	0.92	+411.88	+410.96	
8	Fiscal Deficit (-)/ Surplus (+)	4.52	-904.30	-899.78	
9	Debt-GSDP ratio (<i>per cent</i>)	28.15	29.50	+1.35	
10	GSDP growth rate at current prices (<i>per cent</i>)	11	15.80	+4.80	

Source: Departmental information, Finance Accounts and MTFP Report

From **Table 1.7**, it can be seen that the State could not achieve the projections of the MTFP for 2021-22.

1.6 Deficits and Total Debt after examination in audit

In order to present better picture of State Finances, there is a tendency to classify revenue expenditure as capital expenditure and to conduct off budget fiscal operations.

1.6.1 Post Audit – Deficits after Examination in Audit

Misclassification of revenue expenditure as capital and off budget fiscal operations impact deficit figures. Besides, deferment of clear-cut liabilities, not depositing Cess/ Royalty to Consolidated Fund, short contribution to New Pension Scheme, Sinking and Redemption funds, *etc.* also impact the Revenue and Fiscal Deficit figures. In order to arrive at actual deficit figures, the impact of such irregularities needs to be reversed.

The impact on Revenue Deficit/ Surplus and Fiscal Deficit of Government of Sikkim during the year 2021-22, consequent to under-booking of expenditure or non-crediting of receipts, is detailed in **Table 1.8**.

Table 1.8: Transactions impacting Revenue Deficit and Fiscal Deficit

Item	Impact on Revenue Surplus		Impact on Fiscal Deficit	
	Over-statement	Under-statement	Over-statement	Under-statement
Misclassification between revenue and capital heads of accounts	--	11.26	--	--
Non-provision of interest towards Defined Contribution Pension Scheme for Government Employees (National Pension System)	5.90	--	--	5.90
Short contribution to Consolidated Sinking Fund	49.87	--	--	49.87

Item	Impact on Revenue Surplus		Impact on Fiscal Deficit	
	Over-statement	Under-statement	Over-statement	Under-statement
Non-Transfer of Cess/ fee/ surcharge	7.45	--	--	7.45
Receipts on account of sale of power (trading)	--	189.16	189.16	--
Royalty from HEPs	--	331.55	331.55	--
Expenditure towards purchase of Power	198.13		--	198.13
Royalty utilised for servicing loans	322.79	--	--	322.79
Total (Net) Impact	52.17 (Understatement)		63.43 (Understatement)	

Source: Notes to Finance Accounts, Sikkim State Electricity Regulatory Authority Report and Balance Sheet & Loan Schedule of SPICL

As could be seen from **Table 1.8**, the Revenue Surplus and Fiscal Deficit were understated by ₹ 52.17 crore and ₹ 63.43 crore respectively during the year 2021-22.

During 2021-22, GoS incorrectly booked expenditure of ₹ 11.26 crore under Revenue Section instead of Capital Section as has been determined from the purpose of expenditure. This led to understatement of Revenue Surplus to that extent.

GoS did not provide for interest towards Defined Contribution Pension Scheme for Government Employees (National Pension System), short contribution to Consolidated Sinking Fund and Non-Transfer of Cess/fee/surcharge. This resulted in overstatement of Revenue Surplus and understatement of Fiscal Deficit by ₹ 63.22 crore.

Role of Power Department of Sikkim in deficits

Power Department of Sikkim (PDS) had earned revenue of ₹ 189.16 crore by selling surplus power outside the State and had received royalty of ₹ 331.55 crore during the financial year 2021-22. These receipts of ₹ 520.71 crore were not deposited in the Consolidated Fund of State by the PDS. This led to understatement of Government Revenue Receipts by ₹ 520.71 crore, understatement of Revenue Surplus and overstatement of Fiscal Deficit to that extent.

During 2021-22, PDS had also incurred expenditure of ₹ 198.13 crore towards purchase of power without routing it through the Government account. This led to overstatement of Revenue Surplus and understatement of Fiscal Deficit to that extent.

Further, PDS transferred ₹ 322.79 crore to Sikkim Power Investment Corporation Limited (SPICL) for repayment of loan availed on behalf of Government of Sikkim. These transactions were not reflected in Government accounts. This led to understatement of Revenue Surplus and understatement of Fiscal Deficit to that extent.

It was noticed that the under-booking of expenditure or non-crediting of receipts into Government accounts impacting the Revenue Deficit/ Surplus and Fiscal Deficit of the Government of Sikkim was mainly by the PDS.

The matter was pointed out by the CAG in earlier Audit Reports also. However, the Department has persisted with same irregular practice. The act of receiving receipts and incurring expenses without routing through the Consolidated Fund of State is violative of Article 266 (2) of the Constitution of India.

1.7 Conclusion

During 2021-22, the GSDP at current price was ₹ 36,825 crore, up from ₹ 31,800 crore in 2020-21, representing an increase of 15.80 *per cent* which was lower than that of National growth rate. The per capita GSDP of the State (₹ 4,72,543) was more than the per capita GDP of India (₹ 1,72,913) during 2021-22.

During the five-year period of 2017-22, share of Agriculture (Primary) Sector in the GSDP grew from 9.97 *per cent* in 2017-18 to 10.24 *per cent* in 2021-22 and the share of Services (Tertiary) Sector grew from 23.67 *per cent* in 2017-18 to 29.23 *per cent* in 2021-22. However, Industry (Secondary) Sector's share shrunk from 60.25 *per cent* in 2017-18 to 55.01 *per cent* in 2021-22.

The State after maintaining Revenue Surplus for two years from 2017-18 to 2018-19, had run into Revenue Deficit of ₹ 1,343.81 crore in 2019-20 mainly due to decrease in Central transfers. The State was able to reduce Revenue Deficit to ₹ 760.83 crore in 2020-21 and maintained Revenue Surplus of ₹ 411.88 crore in 2021-22. Similarly, after successfully containing the Fiscal Deficit below three *per cent* of GSDP during 2017-19, the State's Fiscal Deficit was 6.62 *per cent* of GSDP during 2019-20 and 7.15 *per cent* of GSDP in 2020-21. However, the Fiscal Deficit during 2021-22 was contained to 2.46 *per cent* of GSDP. Fiscal Deficit decreased by ₹ 1,369.24 crore from ₹ 2,273.54 crore in 2020-21 to ₹ 904.30 crore in 2021-22, witnessing decrease of 60.23 *per cent*. Besides, the ratio of total outstanding debt to GSDP of the State which ranged between 20.99 *per cent* and 29.50 *per cent*, consistently exceeded the norms prescribed in the SFRBM Act as well as projections of Finance Commission, during the period 2017-22.

1.8 Recommendations

- *The State Government needs to make efforts to achieve the projections/ targets on major fiscal parameters, as per Sikkim FRBM Act through prudent financial management.*
- *The State Government may ensure that receipts of Power Department of Sikkim is accounted for in the Accounts and that it makes budget provisions for the expenditure incurred by the Power Department.*

**CHAPTER-II:
FINANCES OF THE STATE**

Chapter II: Finances of the State

This chapter provides a broad perspective of the finances of the State, analyses the critical changes in major fiscal aggregates relative to the previous year, overall trends during the five-year period from 2017-22, debt sustainability of the State and key Public Account transactions, based on the Finance Accounts of the State. For this purpose, information was also obtained from the State Government where necessary.

2.1 Major changes in Key fiscal aggregates in 2021-22 vis-à-vis 2020-21

A bird's eye view of the major changes in key fiscal aggregates of the State during 2021-22, compared to the previous year are depicted in **Table 2.1**. Each of these indicators is analysed in detail in the subsequent paragraphs.

Table 2.1 Snapshot of changes in key fiscal aggregates in 2021-22 compared to 2020-21

Revenue Receipts	<ul style="list-style-type: none"> ✓ Revenue Receipts of the State increased by 26.27 per cent ✓ Tax Receipts of the State increased by 29.76 per cent ✓ Non-Tax Receipts increased by 2.77 per cent ✓ State's Share of Union Taxes and Duties increased by 42.79 per cent ✓ Grants-in-Aid from GoI increased by 10.83 per cent
Revenue Expenditure	<ul style="list-style-type: none"> ✓ Revenue Expenditure increased by 4.71 per cent ✓ Revenue Expenditure on General Services increased by 5.89 per cent ✓ Revenue Expenditure on Social Services increased by 1.64 per cent ✓ Revenue Expenditure on Economic Services increased by 7.13 per cent ✓ Expenditure on Grants-in-Aid increased by 0.17 per cent
Capital Expenditure	<ul style="list-style-type: none"> ✓ Overall Capital expenditure decreased by 13.09 per cent ✓ Capital expenditure on General Services increased by 145.92 per cent ✓ Capital expenditure on Social Services decreased by 23.93 per cent ✓ Capital expenditure on Economic Services decreased by 23.29 per cent
Loans and Advances	<ul style="list-style-type: none"> ✓ There was disbursement of ₹ 0.85 crore under Loans and Advances during 2021-22 ✓ Recoveries of Loans and Advances decreased by 61.54 per cent
Public Debt	<ul style="list-style-type: none"> ✓ Public Debt Receipts increased by 20.32 per cent ✓ Repayment of Public Debt increased by 50.34 per cent
Public Account	<ul style="list-style-type: none"> ✓ Public Account Receipts decreased by 1.58 per cent ✓ Disbursement from Public Account increased by 7.11 per cent
Cash Balance	<ul style="list-style-type: none"> ✓ Cash balance decreased by ₹ 796.95 crore (40.00 per cent)

2.2 Sources and Application of Funds

Table 2.2 presents the summary of the State Government's fiscal transactions and compares the sources and application of funds of the State during 2021-22 with 2020-21. Details of receipts and disbursements as well as overall fiscal position of current year (2021-22) vis-à-vis the previous year (2020-21) are given in **Appendix 2.1 (A) & (B)**.

Table 2.2: Details of Sources and Application of funds during 2020-21 and 2021-22

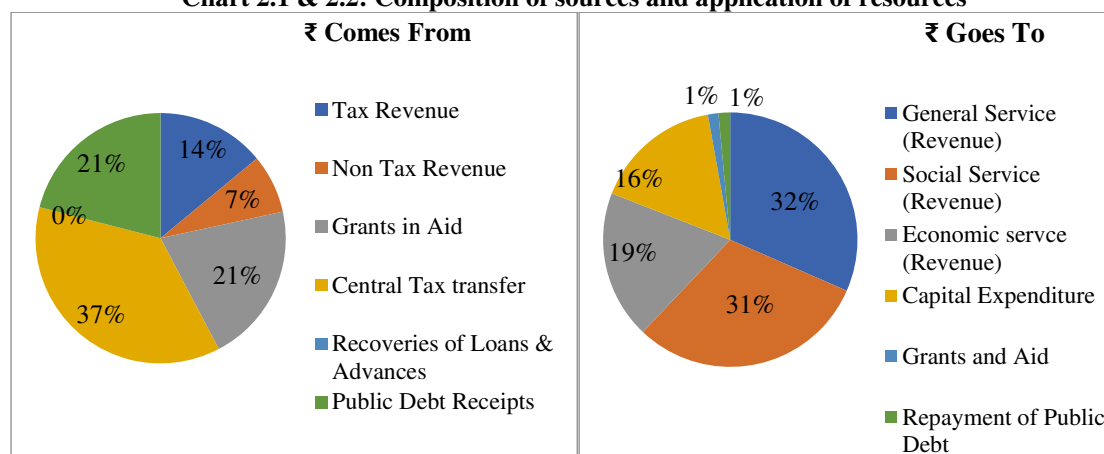
(₹ in crore)				
	Particulars	2020-21	2021-22	Increase (+)/ Decrease (-)
Sources	Opening Cash Balance	2,084.57	1,992.24	-92.33
	Revenue Receipts	5,607.82	7,080.72	1,472.90
	Recoveries of Loans and Advances	1.17	0.45	-0.72
	Public Debt Receipts	1,564.71	1,882.60	317.89
	Public Account Receipts (Gross)	9,282.40	9,135.46	-146.94
	Total	18,540.67	20,091.47	1,550.80
Application	Revenue Expenditure	6,368.65	6,668.84	300.19
	Capital Expenditure	1,513.88	1,315.78	-198.10
	Disbursement of Loans and Advances	0.00	0.85	0.85
	Repayment of Public Debt	79.75	119.90	40.15
	Contingency Fund	0.00	0.00	0.00
	Public Account Disbursements (Gross)	8,586.15	9,196.91	610.76
	Closing Cash Balance	1,992.24	2,789.19	796.95
	Total	18,540.67	20,091.47	1,550.80

Source: Finance Accounts

The total inflow and outflow of the Government after deducting the cash balances during the year 2021-22 was ₹ 18,099.23 crore (₹20,091.47–₹ 1,992.24) and ₹ 17,302.28 crore (₹ 20,091.47 crore–₹ 2,789.19 crore) respectively leading to increase in cash balance by ₹ 796.95 crore. There was increase in Revenue Receipts during 2021-22 mainly under Tax Revenue by ₹ 287.71 crore wherein there was major increase in SGST by ₹ 192.51 crore as compared to previous year. The State was able to generate a Revenue surplus of ₹ 411.18 crore during 2021-22.

Charts 2.1 and 2.2 give the details of Total Receipts into and expenditure from the Consolidated Fund during 2021-22 in terms of percentages.

Chart 2.1 & 2.2: Composition of sources and application of resources



2.3 Resources of the State

The resources of the State are sourced from three sources as described below:

- Revenue Receipts** consist of Tax Revenue, State's share of Union Taxes and Duties, Non-Tax Revenue and Grants-in-Aid from GoI.
- Capital Receipts** comprise miscellaneous Capital Receipts such as proceeds from

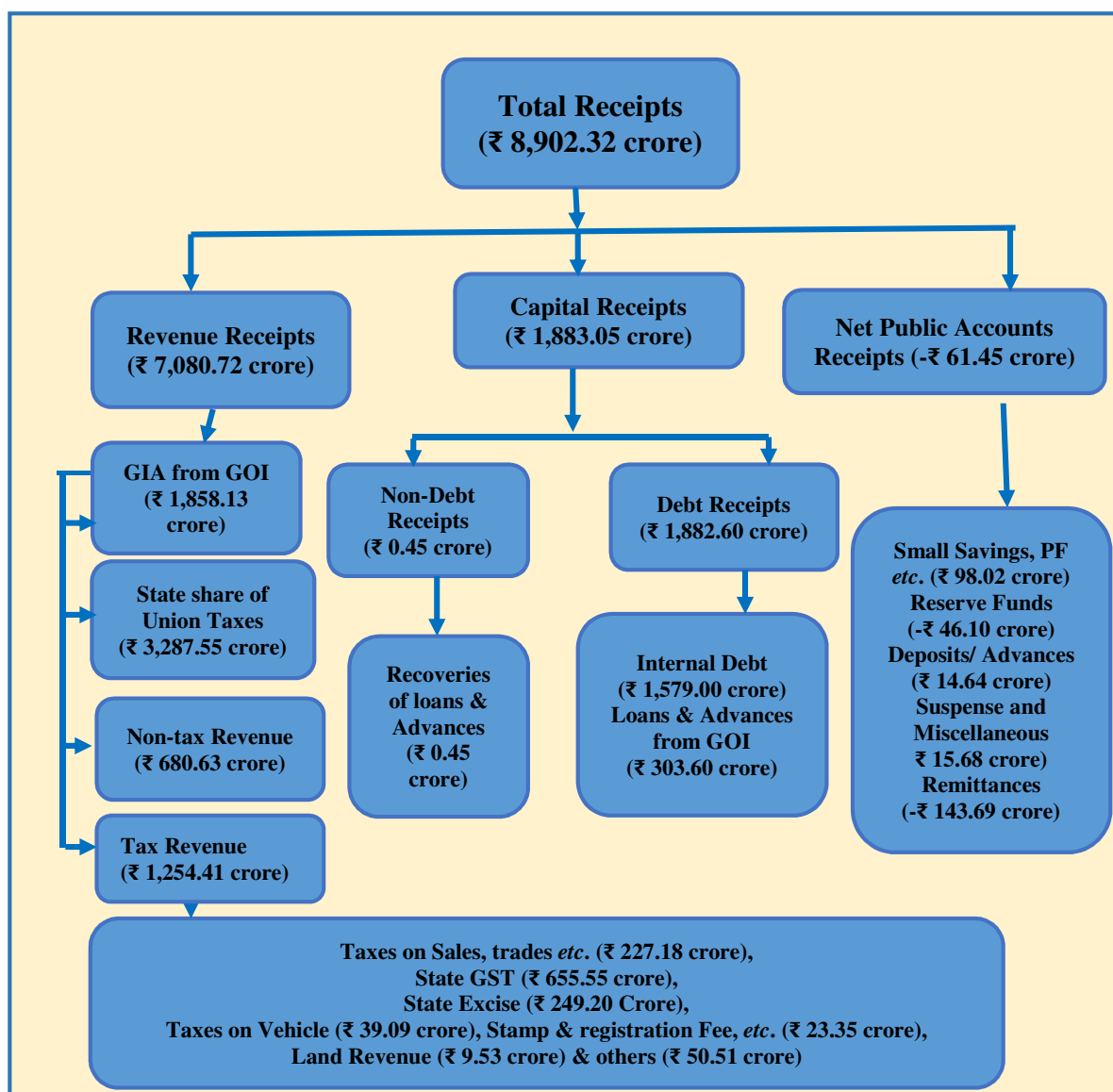
disinvestments, recoveries of loans and advances, debt receipts from internal sources (market loans, borrowings from financial institutions/commercial banks) and loans and advances from GoI. Both Revenue and Capital Receipts form part of the Consolidated Fund of the State.

3. **Net Public Account Receipts:** In Government accounts, there are receipts and disbursements in respect of certain transactions such as Small Savings, Provident Fund, Reserve Funds, Deposits, Suspense, Remittances, *etc.* which do not form part of the Consolidated Fund. These are kept in the Public Account set up under Article 266 (2) of the Constitution and are not subject to vote by the State Legislature. Here, the Government acts as a banker. The balance after disbursements is the amount available with the Government for use.

2.3.1 Components of Receipts of the State

Chart 2.3 depicts the sources of the State Government during 2021-22.

Chart 2.3: Components and sub-components of Resources



Source: Finance Accounts

2.3.2 State's Revenue Receipts

Revenue Receipts of the State Government consists of Tax and Non-Tax Revenue raised by the State and Central Transfers, which include Grants-in-Aid and share of the State in Central Taxes. The details are also shown in *Appendix 2.2*.

Table 2.3: Sources of State's Revenue

Sources of Revenue	2017-18	2018-19	2019-20	2020-21	2021-22
State's Own Revenue	1,342.71	1,550.70	1,663.81	1,628.99	1,935.04
Grants-in-Aid from GoI	1,235.42	1,574.99	881.90	1,676.56	1,858.13
Central Tax transfers	2,634.66	2,794.67	2,295.56	2,302.27	3,287.55
Total Revenue Receipt	5,212.79	5,920.36	4,841.27	5,607.82	7,080.72

(₹ in crore)

Source: Finance Accounts of Respective Years

The State's revenue during 2021-22 were higher than previous year. This was mainly due to increase in Central Tax Transfers and marginal increase in Grants-in-Aid from GoI and State's Own Revenue during 2021-22 as compared to 2020-21.

2.3.2.1 Trends and growth of Revenue Receipts

This sub para provides the trends and growth of Revenue Receipts as well as Revenue Buoyancy with respect to GSDP over the five-year period 2017-22. Further, trends in Revenue Receipts relative to GSDP and composition of Revenue Receipts are depicted in **Charts 2.4** and **2.5** respectively.

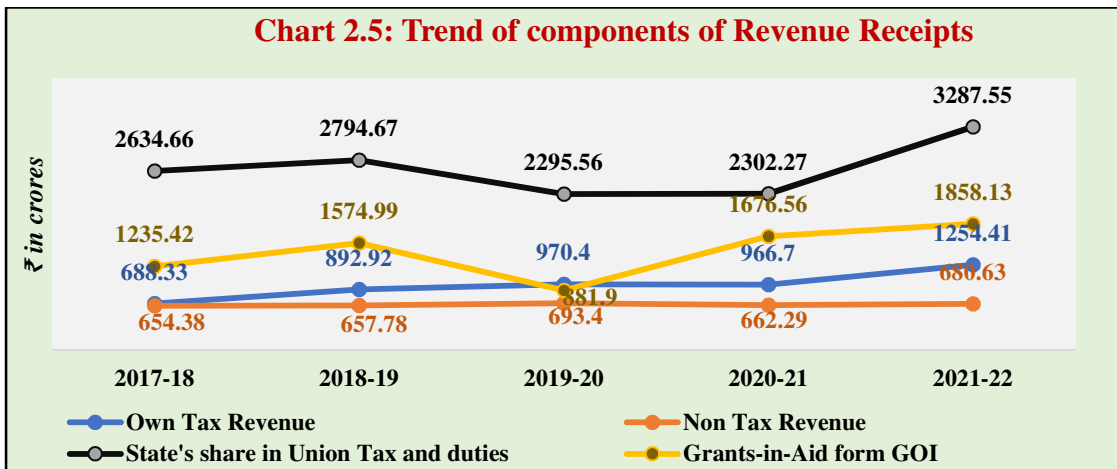
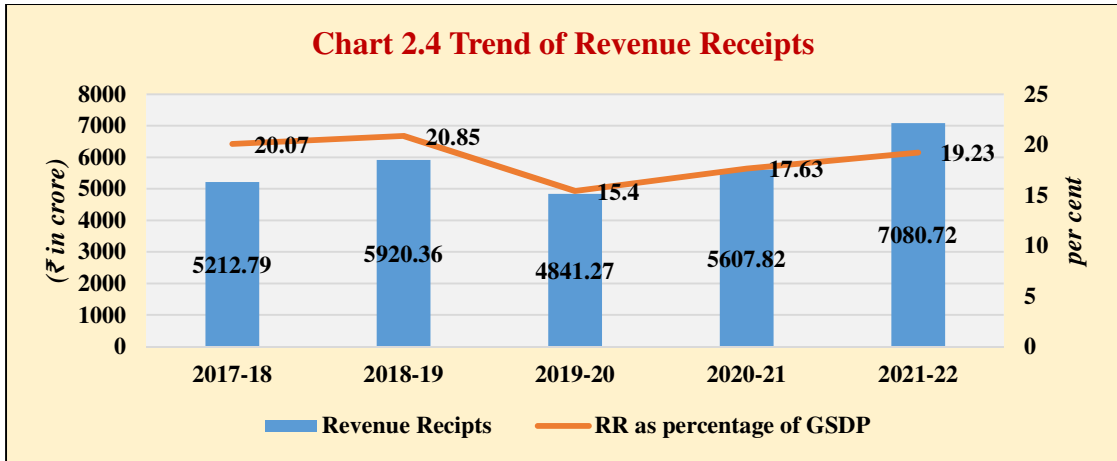
Table 2.4: Trends of growth and buoyancy of Revenue Receipts

Parameters	2017-18	2018-19	2019-20	2020-21	2021-22
Revenue Receipts (RR) (₹ in crore)	5,212.79	5,920.36	4,841.27	5,607.82	7,080.72
Rate of growth of RR (per cent)	13.07	13.57	(-) 18.23	15.83	26.27
Tax Revenue (per cent of growth)	688.33 (5.48)	892.92 (29.72)	970.41 (8.68)	966.70 (-0.38)	1,254.41 (29.76)
Non-Tax Revenue (per cent of growth)	654.38 (44.89)	657.78 (0.52)	693.40 (5.42)	662.29 (-4.49)	680.63 (2.77)
Own Revenue Resources (Tax and Non-Tax Revenue) (per cent of growth)	1,342.71 (21.60)	1,550.70 (15.49)	1,663.81 (7.29)	1,628.99 (-2.09)	1,935.04 (18.79)
GSDP (₹ in crore)	25,971	28,402	31,441	31,800	36,825
Rate of growth of GSDP (per cent)	25.54	9.36	10.70	1.14	15.81
RR/GSDP (per cent)	20.07	20.85	15.40	17.63	19.23
Buoyancy Ratios³					
Revenue Buoyancy w.r.t GSDP	0.51	1.44	(-) 1.70	12.46	1.66
State's Own Revenue Buoyancy w.r.t GSDP	0.85	1.65	0.68	(-)1.65	1.19

Source of GSDP figures: Directorate of Economics and Statistics & Finance Accounts

During the period from 2017-22, Revenue Receipts of the State grew by 35.83 per cent. This was 4.61 per cent less than the growth of Revenue Receipts for the NE & H States (40.44 per cent) during the same period. Buoyancy ratio of the State's Revenue/ GSDP stood at 1.66 per cent and State's Tax Revenue to GSDP stood at 1.19 per cent.

³ Buoyancy ratio indicates the elasticity or degree of responsiveness of a fiscal variable with respect to a given change in the base variable. For instance, revenue buoyancy with respect to GSDP at 1.85 implies that Revenue Receipts tend to increase by 1.85 percentage points, if the GSDP increases by one per cent.



Source: Finance Accounts of Respective Years

State's own resources accounted for 27.33 per cent of Revenue Receipts during 2021-22, while Central Tax Transfers and Grants-in-Aid together contributed 72.67 per cent which is indicative of the fact that the State's fiscal position is largely dependent on Central Tax transfers and Grants-in-Aid from GoI.

2.3.2.2 State's Own Resources

State's share in Central taxes is determined based on recommendations of the Finance Commission; share of Grants-in-Aid is determined by the quantum of collection of Central tax receipts and anticipated Central assistance for schemes, etc. Thus, State's performance in mobilisation of additional resources in terms of its own resources comprising revenue from its Tax and Non-Tax sources is important for generation of additional financial resources. The status of collection of State's Tax Revenue and Non-Tax Revenue during 2017-22 is given in **Table 2.5**.

Table 2.5: State's own resources

Particulars	(₹ in crore)				
	2017-18	2018-19	2019-20	2020-21	2021-22
Tax Revenue	688.33	892.92	970.41	966.70	1,254.41
Non-tax Revenue	654.38	657.78	693.40	662.29	680.63
Total	1,342.71	1,550.70	1,663.81	1,628.99	1,935.04

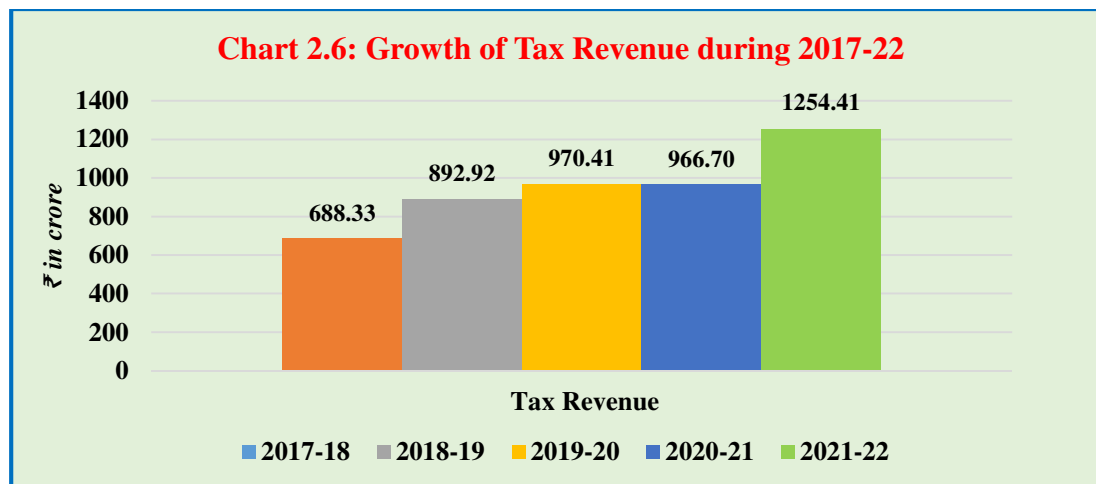
Source: Finance Accounts of Respective Years

The details of gross collections of Tax and Non-Tax Revenue and their relative share

in GSDP during 2017-22 is given in **Appendix 2.2**.

(i) Tax revenue

Tax Revenue consists of State GST, State Excise, Taxes on Vehicles, Stamp Duty and Registration Fees, Land Revenue, *etc.* The trend of collection of Tax Revenue during the five-year period 2017-22 is depicted in **Chart 2.6**.



Component-wise details of Tax Revenue collected during the period 2017-22 as well as trend of growth of individual components of revenues is depicted in **Table 2.6**.

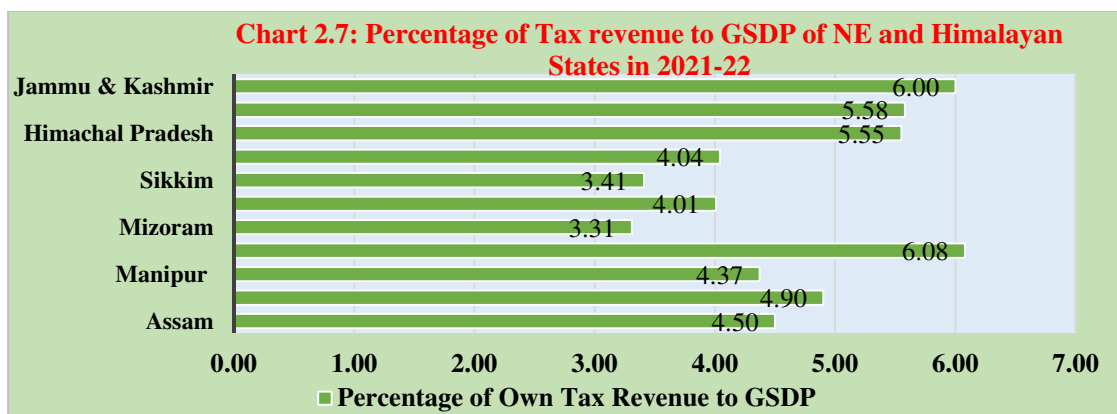
Table 2.6: Components and growth of Tax Revenue

Revenue Head	2017-18	2018-19	2019-20	2020-21	2021-22	
					Budget Estimates	Actuals
Sales Tax	249.66	188.20	197.63	195.25	220.00	227.18
SGST	171.39	405.72	454.89	463.04	579.00	655.55
State Excise	150.47	183.09	207.15	210.27	275.00	249.20
Taxes on Vehicles	29.37	33.11	41.08	28.96	43.50	39.09
Stamp Duty & Registration Fee	13.57	14.95	13.30	13.13	11.78	23.35
Land Revenue	7.44	9.09	4.40	13.33	8.60	9.53
Other Taxes	66.43	58.76	51.96	42.72	57.60	50.51
Total	688.33	892.92	970.41	966.70	1,195.48	1,254.41
Rate of Growth	5.48	29.72	8.68	-0.38	-3.74	29.76

Source: Finance Accounts

It can be seen that Tax Revenue increased by ₹ 566.08 crore from ₹ 688.33 crore in 2017-18 to ₹ 1,254.41 crore in 2021-22 at an annual average growth rate of 16.45 per cent. Tax Revenue increased to ₹ 1,254.41 crore in 2021-22 from ₹ 966.70 crore in 2020-21, representing an increase of 29.76 per cent. During the current year, major contributors of Tax Revenue were Goods and Services Tax (52.26 per cent) and State Excise (19.88 per cent).

State’s Tax Revenue of ₹ 1,254.41 crore at 3.41 per cent of GSDP, was higher than that of Mizoram (3.31 per cent) during 2021-22 but lower than the other NE&H States as shown in **Chart 2.7**.



➤ **State Goods and Services Tax (SGST)**

Table 2.7: Collection of SGST

Sl. No.	Year	Tax collection (₹ in crore)
1	2017-18	171.39 ⁴
2	2018-19	405.72
3	2019-20	454.89
4	2020-21	463.04
5	2021-22	655.55

Source: Finance Accounts, Statement No. 3.

The Sikkim Goods and Service Tax (SGST) Act, 2017, came into effect from 01 July 2017. Trends in SGST collection since July 2017 is as shown in **Table 2.7**.

As per the GST Act, any shortfall in revenue to the State is required to be compensated by the Central Government. Compensation under GST (Compensation to the States) Act, 2017 is payable when the actual revenue collected by the State under GST and pre-GST arrears is less than the projected revenue. In Sikkim, the actual revenue collected was more than the projected revenue hence compensation was not payable to Sikkim during 2017-18 to 2019-20 and 2021-22, but during 2020-21, the SGST collection was less than projected revenue by ₹ 8.84 crore as detailed in **Table 2.8**.

Table 2.8: Projected revenue for compensation and actual collection of SGST

Sl. No.	Year	Projected revenue ⁵ (₹ in crore)	Tax collection along with pre-GST arrears (₹ in crore)
1	2017-18	239.22	264.76
2	2018-19	363.65	425.33
3	2019-20	414.56	455.90
4	2020-21	472.60	463.76*
5	2021-22	538.76	655.55 ^{6*}

Source: Finance Accounts of respective years

*Provisional figure

Central Government has been releasing the State's share in IGST (transfer-in of tax, interest, and penalty component to SGST, etc.), but in Sikkim both SGST (Tax) and IGST⁷ are being credited under the same head 0006-101 instead of booking the IGST

under Minor Head 106 under Major Head 0006. The State Government operated only two Minor Heads 101-Tax and 800-Other Receipts under Major Head 0006- State GST.

⁴ The amount pertains to nine months only as GST was implemented from July 2017.

⁵ Projection = derived from annual increase of 14 per cent on previous year's revenue. (E.g. ₹ 472.60 crore + 14 per cent increase = ₹ 538.76 crore)

⁶ GST-₹ 655.55 crore minus refund of VAT (-₹ 0.12 crore) plus Medicinal and toilet preparation containing alcohol, opium, etc. (-₹ 0.12 crore).

⁷ As per the instruction of Controller General of Accounts, Ministry of Finance, SGST is to be credited under 0006-101 and IGST is credited under the head 0006-106

The matter has already been highlighted in the State Finances Audit Reports of 2019-20 and 2020-21. However, no corrective measure has been taken till now.

Thus, due to non-operation of other Minor Heads, correct picture of components of SGST like interest, penalty, fees, input tax credit cross utilisation of SGST and IGST, apportionment of IGST, etc., is not reflected in the accounts, which is in violation of the principles of disclosure and transparency.

➤ *Details of evasion of tax detected by Department, refund cases, etc.*

No cases of evasion of tax was detected by the Excise and Commercial Taxes Department. The details of disposal of refund cases are given in **Table 2.9**.

Table 2.9: Details of refund cases

Sl. No.	Particulars	GST		State Excise	
		No. of cases	Amount	No. of cases	Amount
1.	Claims outstanding at the beginning of the year*	10	0.07	Nil	Nil
2.	Claims received during the year	26	3.80	Nil	Nil
3.	Refunds made during the year	10	2.38	Nil	Nil
4.	Refunds rejected during the year	06	0.49	Nil	Nil
5.	Balance outstanding at the end of year	10	0.93	Nil	Nil

(₹ in crore)

Source: Departmental figure

*Outstanding balance of refund claims have been projected in the refund status of 2020-21, thus not carried forward for 2021-22.

(ii) Transfers from the Centre

The transfers from Centre are dependent on the Finance Commission (FC) recommendations. The trends for last 10 years are given in **Chart 2.8** and details of central tax transfers to the State during 2017-22 are mentioned in **Table 2.10**.

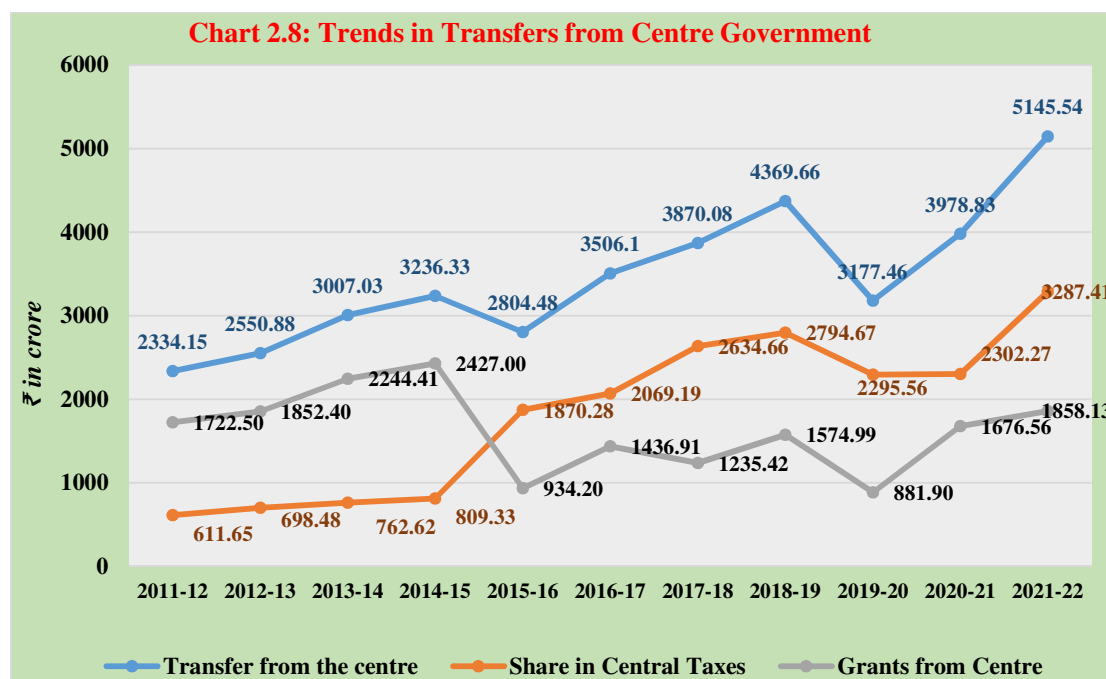


Table 2.10: Details of Central tax transfers to the State during 2017-22

(₹ in crore)

Head	2017-18	2018-19	2019-20	2020-21	2021-22	
					BEs	Actuals
Central Goods and Services Tax	35.28	689.78	645.62	686.82	834.39	964.04
Integrated Goods & Services Tax	249.56	55.10	0	0	0	0
Corporation Tax	835.64	971.97	788.90	694.10	751.34	988.33
Taxes on Income other than Corporation Tax	670.05	715.80	603.68	718.49	763.50	982.89
Other Taxes on Income and Expenditure	0	5.06	0	0	15.00	0.01
Customs	270.25	198.12	150.11	117.73	156.04	216.61
Union Excise Duties	261.34	131.66	106.08	73.44	75.56	103.14
Service Tax	311.52	25.39	0	9.67	1.59	29.03
Other Taxes ⁸	1.02	1.79	1.17	2.02	11.97	3.36
Central Tax transfers	2,634.66	2,794.67	2,295.56	2,302.27	2,582.39	3,287.41
Percentage of increase over previous year	27.33	6.07	- 17.86	0.29	-15.13	42.79
Percentage of Central tax transfers to Revenue Receipts	50.54	47.20	47.42	41.05	36.47	46.43

Source: Finance Accounts

Over the five-year period 2017-22, Central tax transfers increased by ₹ 652.75 crore (24.78 per cent), from ₹ 2,634.66 crore in 2017-18 to ₹ 3,287.41 crore in 2021-22. During 2017-22, Central tax transfers which had been increasing up to 2018-19, decreased sharply by 17.86 per cent (₹ 499.11 crore) in 2019-20 and increased marginally by 0.29 per cent (₹ 6.71 crore) in 2020-21 and by 42.79 per cent (₹ 985.14 crore) in 2021-22 over the respective previous year. Central tax transfers constituted 46.43 per cent of the Revenue Receipts during 2021-22.

Table 2.11: State's share in Union taxes and duties: Actual devolution vis-à-vis Finance Commission projections

(₹ in crore)

Year	Finance Commission projections	Projections in FCR	Actual tax devolution	Difference
1	2	3	4	5 (4-3)
XIII Finance Commission				
2011-12	0.239 per cent of net proceeds of all sharable taxes excluding Service Tax and 0.243 per cent of net proceeds of sharable Service Tax	572.00	611.65	39.65
2012-13		674.00	698.48	24.48
2013-14		796.00	762.62	-33.38
2014-15		938.00	809.32	-128.68
XIV Finance Commission				
2015-16	0.367 per cent of net proceeds of all sharable taxes excluding Service Tax and 0.369 per cent of net proceeds of sharable Service Tax	2,129.00	1,870.28	-258.72
2016-17		2,457.00	2,069.19	-387.81
2017-18		2,839.00	2,634.66	-204.34
2018-19		3,285.00	2,789.61	-495.39
2019-20		3,804.00	2,295.56	-1,508.44
XV Finance Commission				
2020-21	0.388 per cent of net proceeds of all sharable taxes -	3,318.00	2,302.27	-1,015.73
2021-22		2,555.00	3,287.55	732.00

Source: Departmental Figure and Finance Commission Report

From Table 2.11, it can be seen that except for the period 2011-2013, the actual devolution of net proceeds of all shareable taxes including Service Tax was less than

⁸ Include Taxes on Wealth, Other Taxes on Income and Expenditure, Other Taxes and Duties on Commodities and Services

the FC projections. However, the actual devolution of net proceeds of all shareable taxes including Service Tax was in excess of FC projections during 2021-22.

(iii) Non-Tax Revenue

Component-wise details of Non-Tax Revenue consisting of Interest receipts, Dividends and Profits, Power receipts, Departmental receipts, etc. collected during 2017-22 were as given in **Table 2.12**.

Table 2.12: Components of Non-Tax Revenue

Revenue Head	2017-18	2018-19	2019-20	2020-21	2021-22	
					BEs	Actuals
Interest Receipts	114.76	125.33	143.82	126.95	76.51	49.92
Dividends and Profits	2.92	4.38	3.21	2.78	1.00	1.45
Other Non-Tax Receipts	536.70	582.07	546.37	532.56	697.71	629.26
<i>a) Minor Irrigation</i>	0.34	0.31	0.12	0.18	0.07	3.96
<i>b) Road Transport</i>	52.08	53.96	57.10	47.87	65.00	61.78
<i>c) Urban Development</i>	2.03	5.69	4.16	2.91	2.88	3.08
<i>d) Education</i>	2.32	2.32	3.55	14.29	1.42	10.59
<i>e) Non-ferrous Mining</i>	0.18	0.22	0.19	0.16	0.15	0.25
<i>f) Power</i>	310.26	269.44	256.37	346.05	380.00	306.77
<i>g) State Lotteries</i>	55.03	57.82	40.10	22.37	55.18	6.48
<i>h) Others⁹</i>	114.46	138.31	144.68	98.73	193.01	236.35
Total	654.38	657.78	693.40	662.29	775.22	680.63
Rate of Growth	44.89	0.52	5.42	(-) 4.49	9	3

Source: Finance Accounts

Non-Tax Revenue, which ranged between 12.55 per cent and 9.61 per cent of Revenue Receipts of the State during the five-year period from 2017-22, increased marginally by ₹ 18.34 crore (2.77 per cent) during 2021-22 over the previous year.

Major factors for the increase in Non-Tax Revenue were Revenue from Road Transport (₹ 13.91 crore) and Minor Irrigation (₹ 3.78 crore). Other Non-Tax Receipts also increased from ₹ 536.70 crore in 2017-18 to ₹ 629.26 crore in 2021-22, an increase of 17.25 per cent.

However, Interest Receipts during 2021-22 have shown decrease of 60.68 per cent as compared to previous year and a decrease of 56.50 per cent compared to 2017-18. Revenue from Power, Education and Lotteries witnessed decrease of ₹ 39.28 crore (11.35 per cent), ₹ 3.70 crore (25.89 per cent) and ₹ 15.89 crore (71.03 per cent) respectively during 2021-22 as compared to previous year.

(iv) Grants-in-Aid from GoI

Grants-in-Aid (GIA) received by the State Government from GoI during 2017-22 are detailed in **Table 2.13**.

⁹ Others includes departments like Water supply & sanitation, Housing, Information & Publicity, Labour & Employment, Social Security & Welfare, Animal Husbandry, Food, Co-operation, Other Rural Dev Programme, Industries and Tourism

Table 2.13: Grants-in-Aid received from GoI

Head	2017-18	2018-19	2019-20	2020-21	2021-22	
					BEs	Actuals
Non-Plan Grants	--	--	--	--	--	--
Grants for State Plan Schemes	6.26	--	--	--	5.00	0
Grants for Central Plan Schemes	--	--	--	--	--	--
Grants for Centrally Sponsored Plan Schemes	39.50	4.19	(-) 0.48	0.30	0	-0.14 ¹⁰
Grants for Special Plan Schemes	0.52	--	--	--	--	--
Grants for Centrally Sponsored Schemes (CSS)	919.17	1,147.81	609.52	878.22	2,005.76	749.07
FC Grants	70.52	125.86	76.50	635.84	794.98	787.48
Other transfers	199.45	297.13	196.36	162.20	383.87	321.72
Total	1,235.42	1,574.99	881.90	1,676.56	3,189.61	1,858.13
Percentage of increase over the previous year	-14.02	27.49	-44.01	90.11	7.10	10.83
Percentage of GIA to Revenue Receipts	23.70	26.60	18.22	29.90	45.05	26.24

Source: Finance Accounts

There are no figures since the nomenclature of plan and non-plan grants was removed w.e.f. the year 2017-18 and replaced by Grants for CSS, Finance Commission Grants and Other Grants to States.

The flow of Grants-in-Aid (GIA) from GoI depicted fluctuating trend during 2017-22. During the five-year period, the transfers on this account were the highest in 2021-22. The GIA increased by ₹ 181.57 crore (10.83 per cent) during the current year as compared to the previous year. There was substantial increase in FC Grants during 2020-21 as compared to the previous year. The increase was on account of the Post Devolution Revenue Deficit Grant of ₹ 448.00 crore received by the State Government during the year. The CSS grants had decreased, and other grants had increased during the year, as compared to the previous year. The GIA constituted 26.24 per cent of the Revenue Receipts during the year 2021-22.

The FC Grants constituted major portion (42.38 per cent) of total GIA received during the year. The FC Grants increased to ₹ 787.48 crore in 2021-22 from ₹ 635.84 crore in 2020-21 witnessing an increase of ₹ 151.64 crore (23.85 per cent).

➤ Fifteenth Finance Commission Grants

The Fifteenth FC was constituted on 27 November 2017, whose major recommendations were: 4.31 per cent of divisible pool to be given as grants to States for local bodies, grants for post devolution revenue deficit, grants for disaster risk management based on capacity, risk exposure and proneness to hazard and vulnerability. Comparative statement of transfers to the State on account of awards of XIV FC and XV FC during 2020-21 and 2021-22 respectively is given in **Table 2.14**.

¹⁰ Refund of unspent balance for the scheme Vocational Training Improvement Project (VTIP) to GoI vide Vr No 66 dated 2.6.2021. Grants in Aid was released during the financial year 2006-07 to 2017-18.

Table 2.14: Grants-in-Aid released by GoI as per recommendation of FC

(₹ in crore)				
Department	Sectors	2020-21	2021-22	Increase (+)/ Decrease (-)
Panchayat and Rural Development	Panchayati Raj Institutions	42.00	51.98	9.98
Urban Development	Urban Local Bodies	21.98	17.50	-4.48
Revenue and Disaster Management	State Disaster Response Fund	123.86	40.00	-83.86
Finance	Post Devolution Revenue Deficit Grant	448.00	678.00	230.00
Total		635.84	787.48	151.64

Source of data: Finance Accounts (ST 14 – 1601 MH)

As can be seen from **Table 2.14** that there was increase (23.85 per cent) in FC grants during 2021-22 as compared to the previous year.

Based upon the projected tax revenue of the Union Government and the shares derived from the horizontal devolution formula, the share of each State is derived in absolute numbers by the FC. This has been used to derive the post-devolution revenue deficit/surplus for States. Accordingly, Sikkim was recommended for release of revenue deficit grant and an amount of ₹ 678.00 crore was released to Sikkim for the year 2021-22.

2.3.3 Capital Receipts

Capital Receipts consist of public debt receipts, non-debt receipts like proceeds from disinvestments (under miscellaneous capital receipts), and recoveries of loans and advances. The net public debt receipts after discharging of public debt plus other capital receipts, is the net Capital Receipts.

Table 2.15 shows the trends in growth and composition of net Capital Receipts.

Table 2.15: Capital Receipts of the State

(₹ in crore)					
Sources of State's Receipts	2017-18	2018-19	2019-20	2020-21	2021-22
Capital Receipts	1,054.37	1,146.98	833.51	1,565.88	1,883.05
Miscellaneous Capital Receipts	0	0	0	0	0
Recovery of Loans and Advances	0.91	1.77	0.30	1.17	0.45
Public Debt Receipts	1,053.46	1,145.21	833.21	1,564.71	1,882.60
Internal Debt	1,050.93	1,140.09	819.36	1,361.87	1,579.00
Growth rate of Internal Debt (in per cent)	35.32	8.50	-28.13	66.21	15.94
Loans and advances from GoI	2.53	5.12	13.85	202.84	303.60
Growth rate of loans and advances from GoI (in per cent)	-62.41	102.37	170.51	1,364.55	49.67
Growth rate of debt Capital Receipts (in per cent)	34.48	8.71	-27.24	87.79	20.32
Growth rate of non-debt capital receipts (in per cent)	-33.58	94.51	-83.05	290	-61.54
Rate of growth of GSDP (in per cent)	25.54	9.36	10.70	1.27	15.81
Rate of growth of Capital Receipts (in per cent)	34.36	8.78	-27.33	87.87	20.26

Source: Finance Accounts and for GSDP– Source: Economic & Statistical Organisation

During the last five-year period, Capital Receipts increased by 78.59 per cent (₹ 828.68 crore) from ₹ 1,054.37 crore in 2017-18 to ₹ 1,883.05 crore in 2021-22. The rate of growth of Capital Receipts which was (-)27.33 per cent in 2019-20 increased to

20.26 per cent in 2021-22. Internal debts constituting 83.85 per cent of Capital Receipts during the current year increased from ₹ 1,361.87 crore during 2020-21 to ₹ 1,579.00 crore in 2021-22. Non-debt Capital Receipts in the form of recoveries of Loans and Advances decreased by ₹ 0.72 crore (61.54 per cent) during 2021-22 over previous year.

Scheme for special assistance to States for Capital Expenditure: Government of India extended the “Scheme for Special Assistance to States for Capital expenditure” for the financial year 2021-22. Under the Scheme, State received ₹ 300.00 crore interest free loan which is to be repaid after 50 years.

Against the fund of ₹ 300.00 crore received for “Scheme for Special Assistance to States for Capital expenditure”, Government of Sikkim incurred an expenditure of ₹ 299.70 crore on various capital works during the year 2021-22.

2.3.4 State’s performance in mobilisation of resources

State’s performance in mobilisation of resources in the form of its own sources comprising own-tax and non-tax sources can be judged against the projections of XV FC and targets of budget. **Table 2.16** shows the performance of State in mobilisation of resources against the projections and targets during 2021-22.

Table 2.16: Tax and non-tax receipts vis-à-vis projections

Particulars	XV FC projections	Budget Estimates	Actuals	Percentage variation of actuals over	
				XV FC projections	Budget Estimates
				Tax Revenue	1,127.00	1,195.48	1,254.41	11.31	4.93
Non-tax Revenue	518.00	775.22	680.63	31.40	(-) 12.20

Source: FC Report and Estimates of Receipts

In comparison to the assessment made by XV-FC, Tax Revenue was more by ₹ 127.41 crore and the Non-Tax Revenue was also more by ₹ 162.63 crore. Similarly, as compared to Budget Estimates, the Tax Revenue was more by ₹ 58.93 crore but Non-Tax Revenue fell short by ₹ 94.59 crore (12.20 per cent).

2.4 Application of Resources

The State Government is vested with the responsibility of incurring expenditure within the framework of fiscal responsibility legislations, while at the same time ensuring that the ongoing fiscal correction and consolidation process of the State is not at the cost of expenditure directed towards development of capital infrastructure and social sector. This paragraph along with sub-paragraphs gives analysis of allocation of expenditure in the State.

2.4.1 Growth and composition of expenditure

Total Expenditure, its composition and relative share in GSDP during the years 2017-18 to 2021-22 is presented in **Table 2.17**.

Table 2.17: Total expenditure and its composition

(₹ in crore)					
Parameters	2017-18	2018-19	2019-20	2020-21	2021-22
Total Expenditure (TE)	5,675.58	6,564.45	6,922.75	7,882.53	7,985.47
Revenue Expenditure (RE)	4,151.85	5,226.57	6,185.08	6,368.65	6,668.84
Capital Expenditure (CE)	1,506.78	1,291.31	720.61	1,513.88	1,315.78
Loans and Advances	16.95	46.57	17.06	0	0.85
GSDP	25,971	28,402	31,441	31,800	36,825
As a percentage of GSDP					
TE/GSDP	21.85	23.11	22.02	24.78	21.68
RE/GSDP	15.99	18.40	19.67	20.03	18.11
CE/GSDP	5.80	4.55	2.29	4.76	3.57
Loans and Advances/ GSDP	0.07	0.16	0.05	0	0

Source: Finance Accounts

During the period 2017-22, Total Expenditure of the State increased by 74.19 per cent (₹ 2,309.89 crore) from ₹ 5,675.58 crore in 2017-18 to ₹ 7,985.47 crore in 2021-22. During the current year, it increased by 1.31 per cent over the previous year.

The ratio of Total Expenditure of the State to GSDP fluctuated between 21.68 per cent and 24.78 per cent during 2017-22. During 2021-22, it decreased to 21.68 per cent from 24.78 per cent in previous year. This fluctuation was mainly on account of fluctuations in Capital Expenditure during the five-year period.

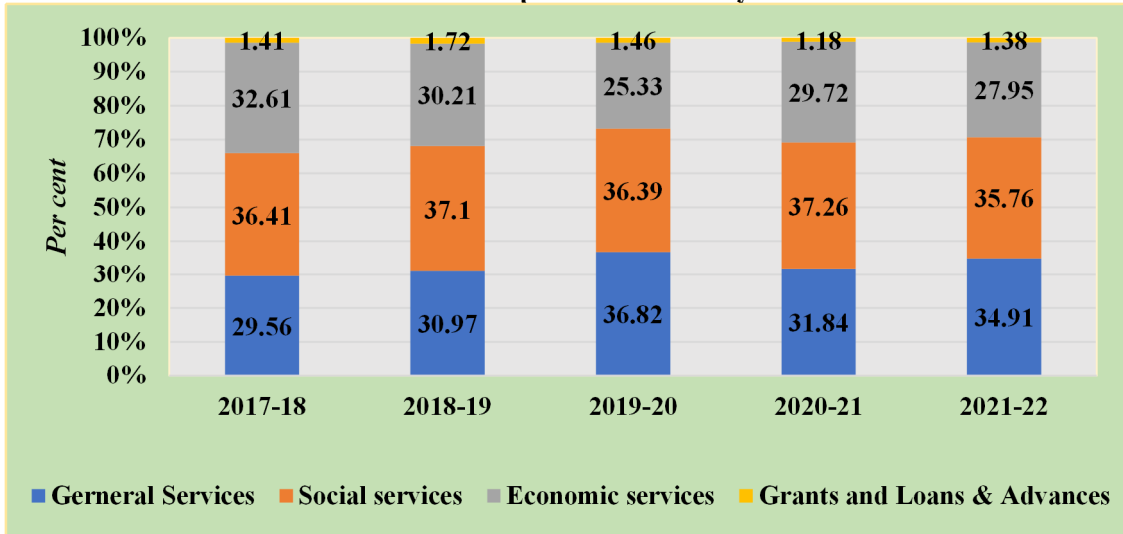
Table 2.18: Relative share of various Sectors in Total Expenditure

(₹ in crore)					
Sectors	2017-18	2018-19	2019-20	2020-21	2021-22
General Services	1,677.89	2,032.95	2,548.62	2,509.30	2,787.52
Social Services	2,066.68	2,435.22	2,519.45	2,936.99	2,855.83
Economic Services	1,850.74	1,983.31	1,753.76	2,342.92	2,231.77
Others (Grants to Local Bodies and Loans and Advances)	80.27	112.97	100.92	93.32	110.35
Total Expenditure	5,675.58	6,564.45	6,922.75	7,882.53	7,985.47
Sectoral share in Total Expenditure (in per cent)					
General Services	29.56	30.97	36.82	31.84	34.91
Social Services	36.41	37.10	36.39	37.26	35.76
Economic Services	32.61	30.21	25.33	29.72	27.95
Others (Grants to Local Bodies and Loans and Advances)	1.41	1.72	1.46	1.18	1.38
Total	100.00	100.00	100.00	100.00	100.00

Source: Finance Accounts

The relative share of above components of expenditure indicates that the share of General Services increased by 3.07 per cent during 2021-22 over the previous year, while relative share of Social Services and Economic Services decreased by 1.50 per cent and 1.77 per cent respectively

Chart 2.9: Total Expenditure - share by activities



Trend of Expenditure: Revenue, Capital and Loans & Advances

In the context of State Finances, the quality of expenditure has always been an important issue. Revenue Expenditure, which is in the nature of current consumption, accounted for 83.52 *per cent* of the State's aggregate expenditure, whereas Capital Expenditure, which is in the nature of asset creation, was only 16.48 *per cent* during 2021-22. During the period 2017-22, Revenue Expenditure ranged between 73.15 to 89.34 *per cent*, while Capital Expenditure has remained within the range of 10.41 to 26.55 *per cent*.

Chart 2.10: Total Expenditure: Trends in share of its components

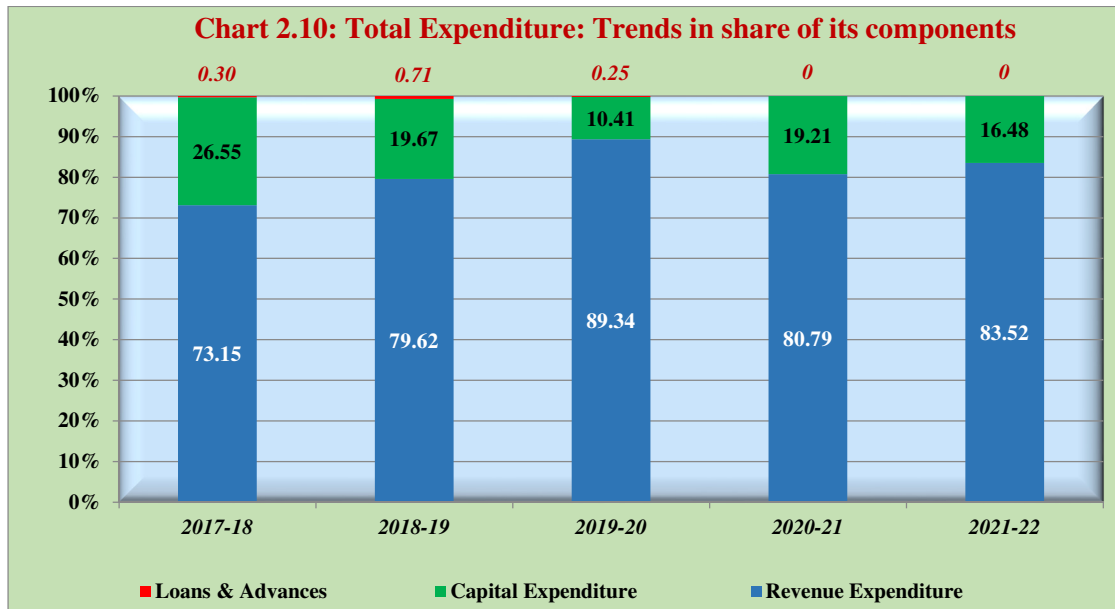
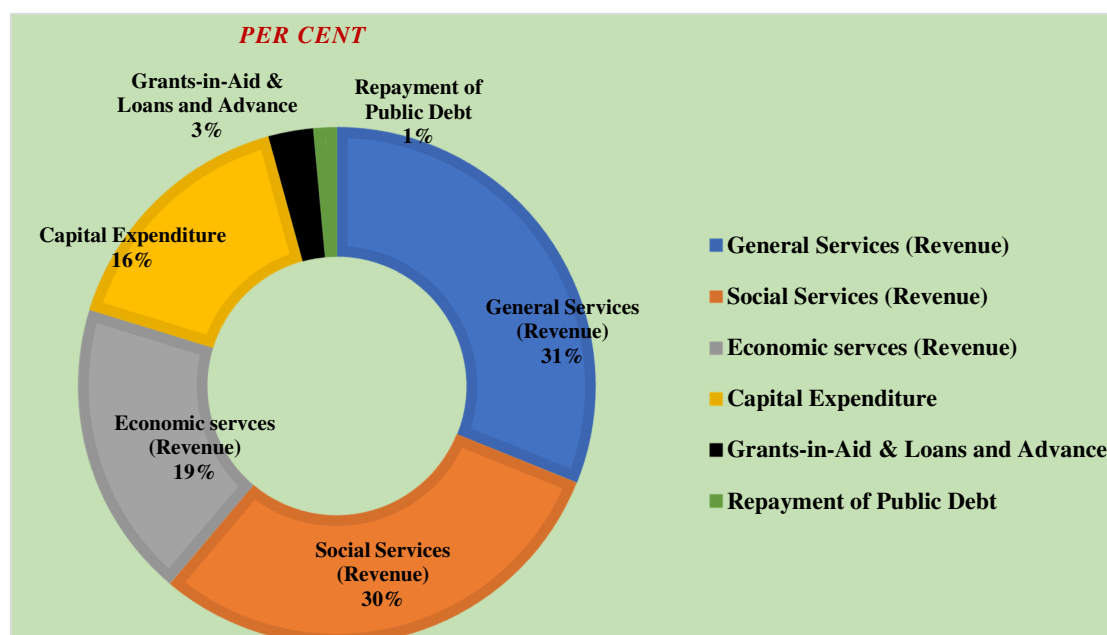


Chart 2.11: Expenditure incurred on various components during 2021-22

2.4.2 Revenue Expenditure

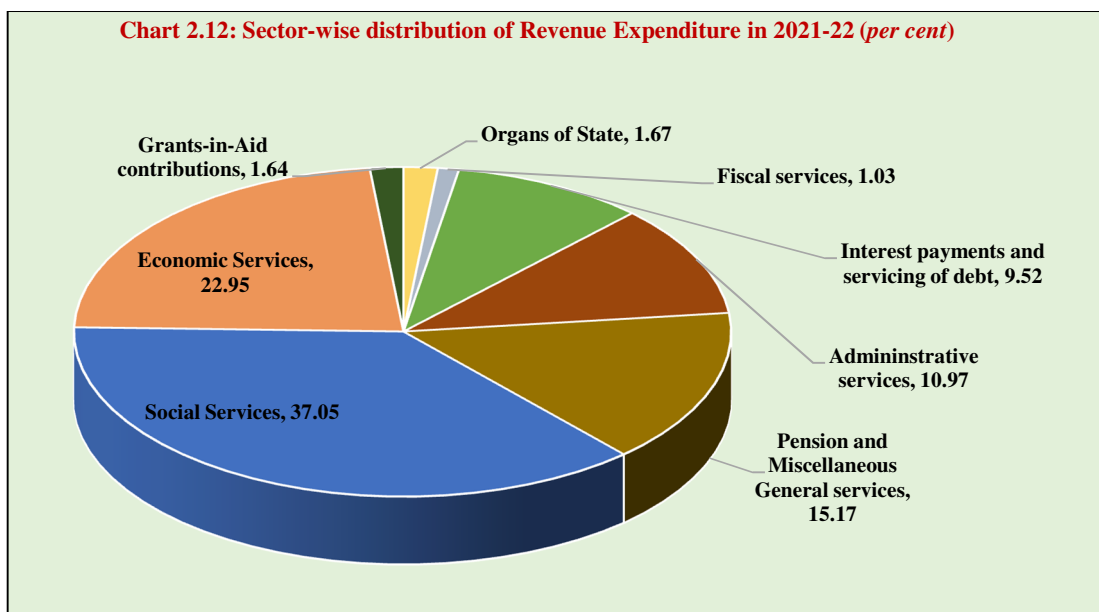
Revenue Expenditure is incurred to maintain the current level of services and payment for the past obligations. As such, it does not result in any addition to the State's infrastructure and service network.

Revenue Expenditure on an average constituted 81.28 *per cent* (ranging between 73.15 *per cent* in 2017-18 and 89.34 *per cent* in 2019-20) of the Total Expenditure during the period 2017-22. Rate of growth of Revenue Expenditure displayed wide fluctuation during the five-year period 2017-22 as during 2018-19 and 2019-20, it grew by 25.89 *per cent* and 18.34 *per cent* respectively and during 2020-21 and 2021-22 its growth was only 2.97 *per cent* and 4.71 *per cent* respectively. Revenue Expenditure, its rate of growth, its ratio to Total Expenditure and buoyancy *vis-à-vis* GSDP and Revenue Receipts are indicated in **Table 2.19** and the sectoral distribution of Revenue Expenditure pertaining to 2021-22 is given in **Chart 2.12**.

Table 2.19: Revenue Expenditure – Basic Parameters

Parameters	(₹ in crore)				
	2017-18	2018-19	2019-20	2020-21	2021-22
Total Expenditure (TE)	5,675.58	6,564.45	6,922.75	7,882.53	7,985.47
Revenue Expenditure (RE)	4,151.85	5,226.57	6,185.08	6,368.65	6,668.84
Rate of Growth of RE (<i>per cent</i>)	9.6	25.89	18.34	2.97	4.71
Revenue Expenditure as percentage of TE	73.15	79.62	89.34	80.79	83.52
RE/GSDP (<i>per cent</i>)	15.99	18.40	19.67	20.03	18.11
RE as percentage of RR	79.65	88.28	127.76	113.57	94.18
Buoyancy of Revenue Expenditure with					
GSDP (ratio)	0.38	2.76	1.71	2.60	0.30
Revenue Receipts (ratio)	0.73	1.91	-1.00	0.19	0.18

Source: Finance Accounts



Revenue Expenditure as a percentage of GSDP showed a fluctuating trend during the period from 2017-18 to 2021-22.

2.4.2.1 Major changes in Revenue Expenditure

Table 2.20 details significant variations under various Heads of Account with regard to Revenue Expenditure of the State during the current year and the previous year.

Table 2.20: Variation in Revenue Expenditure during 2021-22 compared to 2020-21

(₹ in crore)

Major Heads of Account	2020-21	2021-22	Increase (+)/ Decrease (-)
2250-Other Social Services	9.44	40.93	334
2236-Nutrition	7.99	22.55	182
2405-Fisheries	9.49	21.37	125
2225-Welfare of SCs, STs, OBCs	73.29	113.35	55
2216-Housing	77.85	114.24	47
2217-Urban Development	178.98	53.79	-70
2045-Other Taxes and Duties on Commodities and Services	46.34	14.87	-68
2245-Relief on Account of Natural Calamities	141.71	64.36	-55
2052-Secretariat-General Services	104.42	66.40	-36
2070-Other Administrative Service	57.74	40.98	-29

Source: Finance Accounts

Table 2.20 indicates that Expenditure under Other Social Services, Nutrition, Fisheries, Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes and Housing increased significantly during the year over previous year. However, Revenue Expenditure on Urban Development, Other Taxes and Duties on Commodities, Secretariat-General Services, Relief on Account of Natural Calamities and Other Administrative Services declined during the year *vis-à-vis* previous year.

(i) Committed expenditure

Committed expenditure of Government on revenue account consists mainly of expenditure on Salaries and Wages, Interest Payments and Pensions. The SFRBM Act requires the State to be Revenue Surplus from year 2012-13. However, the State had incurred Revenue Deficit in 2019-20 and 2020-21. The target of FRBM is challenging

to achieve, given that a large proportion of the Revenue Expenditure goes into committed items like Salaries and Wages, Interest Payments and Pensions, and it is difficult to restrict these expenditures over a short period of time.

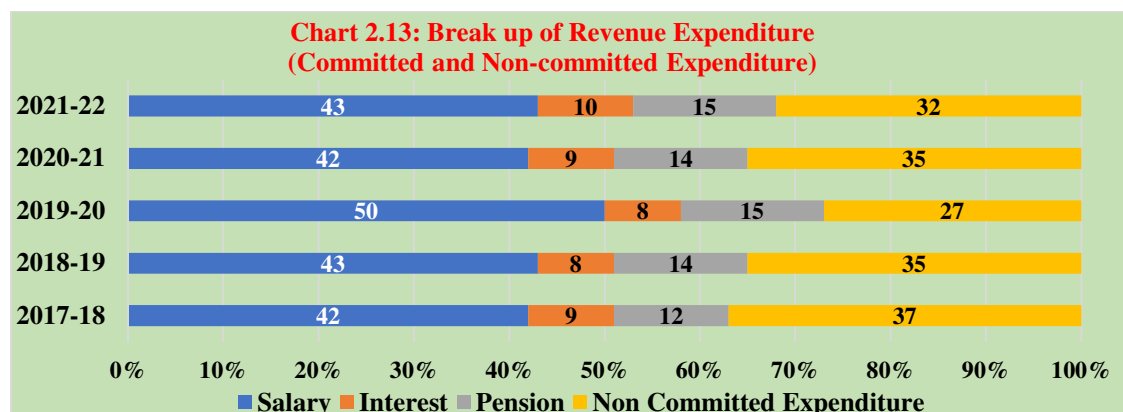
Table 2.21 presents trends in the components of committed expenditure, ratio of committed expenditure to Revenue Receipts and Revenue Expenditure during 2017-22.

Table 2.21: Components of Committed Expenditure

(₹ in crore)					
Components of Committed Expenditure	2017-18	2018-19	2019-20	2020-21	2021-22
Salaries & Wages	1,478.98	1,944.32	2,932.74	2,630.82	2,826.30
Salaries paid through GIAs	278.80	322.14	184.13	37.77	54.72
Expenditure on Pensions	505.18	737.24	910.58	908.13	983.24
Interest Payments	362.17	433.05	509.68	548.41	635.04
Total	2,625.13	3,436.75	4,537.13	4,125.13	4,499.30
As a percentage of Revenue Receipts (RR)					
Salaries & Wages	28.37	32.84	60.58	46.91	39.92
Salaries paid through GIAs	5.35	5.44	3.80	0.67	0.77
Expenditure on Pensions	9.69	12.45	18.81	16.19	13.89
Interest Payments	6.95	7.31	10.53	9.78	8.97
Total	50.36	58.04	93.72	73.55	63.55
As a percentage of Revenue Expenditure (RE)					
Salaries & Wages	35.62	37.20	47.42	41.31	42.38
Salaries paid through GIAs	6.72	6.16	2.98	0.59	0.82
Expenditure on Pensions	12.17	14.11	14.72	14.26	14.74
Interest Payments	8.72	8.29	8.24	8.61	9.52
Total	63.23	65.76	73.36	64.77	67.46

Source: Finance Accounts

Further, **Chart 2.13** depicts percentage of committed expenditure to Revenue Expenditure during 2017-22.



As can be seen from the details given in **Table 2.21** and **Chart 2.13**, on an average, the committed expenditure constituted 66.92 per cent of Revenue Expenditure and 67.84 per cent of Revenue Receipts of the State during the five-year period 2017-22. Committed expenditure which were 93.72 per cent of Revenue Receipts in 2019-20, decreased to 63.55 per cent in 2021-22 (decrease of 32.19 per cent). Similarly, the percentage of committed expenditure to Revenue Expenditure decreased from 73.36 per cent in 2019-20 to 67.46 per cent in 2021-22.

2.4.2.2 Undischarged liabilities in National Pension System

State Government employees recruited on and after 01 April 2006 are covered under National Pension System, 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. The entire amount is to be transferred to the designated fund manager through the National Securities Depository Limited (NSDL)/ Trustee Bank.

As on date of Audit (July 2022), the State had 24,566 eligible employees under NPS, out of them, Permanent Retirement Account Number (PRAN) (Unique Number) were allotted to 23,758 employees, whereas 808 employees were awaiting allotment of PRAN. Details of employee's share, Government contribution, interest accrued thereon and transfer of contributions to NSDL/ trustee Bank during the period from 2017-18 to 2021-22 are given in **Table 2.22**.

Table 2.22: Details of Contribution and Transfers to NSDL under NPS

(₹ in crore)

Year	Opening Balance	Details of contribution by		Total contribution	Transfer to NSDL	Short transfer/ Closing Balance	Rate of Interest	Interest due on Opening Balance**
		Employees	Government					
2017-18	28.51	38.09	40.70	78.79	79.63	27.67	7.60	2.17
2018-19	27.67	46.94	49.48	96.42	94.54	29.55	7.60	2.10
2019-20	29.55	73.90	77.42	151.32	114.74	66.13	7.60	2.25
2020-21	66.13	87.99	88.89	176.88	159.89	83.12	7.10	4.70
2021-22	83.12	99.91	99.91	199.82	213.69	69.25	7.10	5.90
Total		346.83	356.4	703.23	662.49			17.12

Source: Notes to Finance Accounts.

** Interest has been calculated (at GPF Rate) on the Opening Balance of the respective year

Audit analysed overall functioning of NPS, which revealed the following.

During 2021-22, the total deposit under Major Head 8342-117 Defined Contribution Pension Scheme was ₹ 199.82 crore (Employees' contribution ₹ 99.91 crore and Government contribution ₹ 99.91 crore). However, out of the total available fund of ₹ 282.94 crore under National Pension System (NPS) up to 2021-22, State Government transferred only ₹ 213.69 crore to the NSDL, leaving a balance of ₹ 69.25 crore as on 31 March 2022. Thus, there was an un-transferred amount of ₹ 69.25 crore to the NSDL and the current liability stands deferred to future year(s). Uncollected, unmatched and un-transferred amounts, with accrued interest, represent outstanding liabilities of the Government under the Scheme.

Further, delays in investment of NPS contributions with Fund Managers creates an atmosphere of uncertainty about the return to be accrued to the employees concerned for such periods on the investment of their NPS contribution and affects accuracy and transparency of accounts.

From the State Government accounts, it was observed that the Government has not transferred its contribution towards the individual subscriber on monthly basis but mostly transferred at last month of the year. There was inconsistency in transferring of NPS fund to NSDL which subsequently affects the interest of the subscribers.

2.4.2.3 Subsidies

There was no booking of expenditure on subsidies during the year 2019-20, but during the years 2020-21 and 2021-22, ₹ 2.86 crore and ₹ 2.75 crore was booked under expenditure on Subsidy respectively, as detailed in **Table 2.23**.

Table 2.23: Booking of Expenditure on subsidies during 2017-22

(₹ in crore)					
Particulars	2017-18	2018-19	2019-20	2020-21	2021-22
Subsidies (₹ in crore)	2.21	2.67	0.00	2.86	2.75
Subsidies as a percentage of Revenue Receipts	0.04	0.05	0.00	0.05	0.04
Subsidies as a percentage of Revenue Expenditure	0.05	0.05	0.00	0.04	0.04

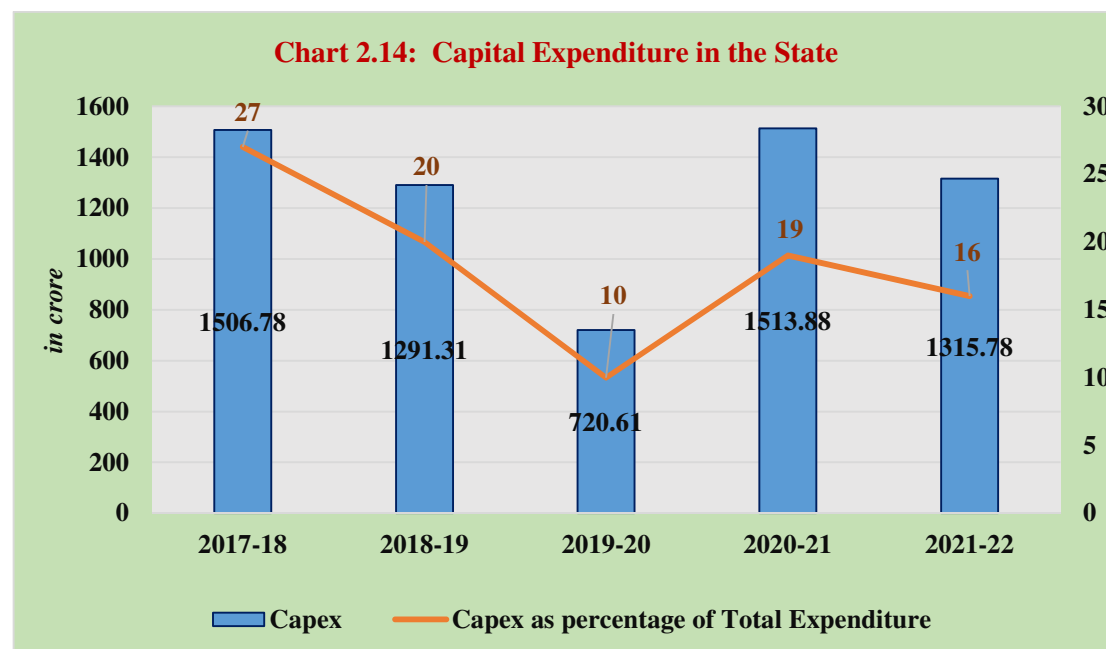
Source: Finance Accounts

The biggest component of the subsidy outgo of Government of Sikkim was the subsidy to Food, Civil Supplies and Consumer Affairs Department, which accounted for 90.91 per cent (₹ 2.50 crore) of the total subsidy during 2021-22.

2.4.3 Capital Expenditure

Capital Expenditure includes primarily expenditure on creation of fixed infrastructure assets, such as buildings, roads, bridges, etc.

Capital Expenditure of the State had decreased from ₹ 1,506.78 crore during 2017-18 to ₹ 720.61 crore during 2019-20, but it increased to ₹ 1,513.88 crore during 2020-21 and again decreased to ₹ 1,315.78 crore during 2021-22, registering a decrease of 13.09 per cent as compared to 2020-21.



2.4.3.1 Major changes in Capital Expenditure

Table 2.24 highlights cases of significant increase or decrease of Capital Expenditure in various Heads of Account during 2021-22 vis-à-vis the previous year.

Table 2.24: Capital expenditure during 2021-22 compared to 2020-21

(*₹ in crore*)

Major Heads of Accounts	2020-21	2021-22	Percentage Increase (+)/ Decrease (-)
4055-Capital Outlay on Police	1.83	5.00	173.22
4059-Capital Outlay on Public Works	89.79	223.49	149.00
4405-Capital Outlay on Fisheries	0.30	0.66	122
4210- Capital outlay on Medical and Public Health	179.40	40.75	-77
4235-Capital Outlay on Social Security and Welfare	8.83	12.57	42
4401-Capital Account of Agriculture and Allied Activities	1.45	0.09	-94
4801- Capital outlay on Power Projects	161.90	102.63	-37
5054- Capital outlay on Roads and Bridges	529.85	338.01	-36
5452- Capital outlay on Tourism	97.01	170.32	76
4216- Capital outlay on Housing	15.00	9.84	-34

Source: Finance Accounts

Capital Expenditure on Police, Public Works, Fisheries and Tourism increased by 173 per cent, 149 per cent, 122 per cent and 76 per cent respectively in 2021-22 as compared to previous year. Agriculture and Allied Activities, Medical and Public Health, Power Projects and Roads and Bridges showed decrease of 94 per cent and 36 per cent respectively in Capital Expenditure during current year as compared to previous year.

2.4.3.2 Quality of Capital Expenditure

This Section presents an analysis of investments and other Capital Expenditure undertaken by the Government during current year.

(i) Investment and Returns

As of March 2022, Government had invested ₹ 107.58 crore in Statutory Corporations, Banks, Joint Stock Companies and Co-operatives as detailed in succeeding paragraphs. The return during 2021-22 was 1.35 per cent as detailed in Table 2.25.

Table 2.25: Return on Investment

Investment/return/ cost of borrowings	2017-18	2018-19	2019-20	2020-21	2021-22
Investment at the end of the year (₹ in crore)	102.43	105.46	104.18	106.68	107.58
Return (₹ in crore)	2.92	4.38	3.06	2.78	1.45
Return (per cent)	2.85	4.15	2.94	2.61	1.35
Average rate of interest on Government Borrowings (per cent) ¹¹	7.16	7.35	7.42	6.66	6.38
Difference between interest rate and return (per cent)	4.31	3.20	4.48	4.05	5.03
Difference between interest on Government borrowings and return on investment (₹ in crore) ^{#12}	4.41	3.37	4.67	4.32	5.41

Source: Finance Accounts # Investment at the end of the year *Difference between interest rate and return

¹¹ Example for 2021-22 Average interest rate calculation: -Total outstanding debt ₹ 9,058.84 crore (2020-21) Plus Total outstanding debt ₹ 10,862.94 crore (2021-22) = Average outstanding Debt ₹ 19,921.78 crore/ 2 = ₹ 9,960.89 crore; Interest paid during 2021-22 = ₹ 635.04 crore; Average interest rate in per cent = ₹ 635.04/₹ 9,960.89 crore= 6.38 per cent

¹² Calculation on difference between interest on government borrowings for 2021-22: -Percentage of 5.03 on investment at the end of year (₹ 107.58 crore), i.e., ₹ 107.58 crore x 5.03/100 = 5.41 crore

The Return on Investment during the current year were on account of dividend receipts from Sikkim Distilleries Limited amounting to ₹ 1.45 crore.

The details of investment of ₹ 107.58 crore up to the end of 2021-22 by the State Government in Statutory Corporations (three), Joint Stock Companies (25) and Banks and Co-operative Societies (nine) are detailed in **Appendix 2.3**.

(ii) Erosion of Net worth of SPSEs

Investment made by the State Government in the SPSEs where the net-worth has been completely eroded is shown in **Table 2.26**.

Table 2.26: Details of SPSEs whose Net worth has eroded

(₹ in crore)

Sl. No.	Name of SPSE	Latest year of finalised Accounts	Total paid up capital	Net profit(+)/ Loss(-) after interest, tax and dividend	Accumulated Losses	Net worth	Details of State Government investment as on 31 March 2022	
							Equity	Loans
1	2	3	4	5	6	7	8	9
1	SHL	2017-18	0.44	-0.14	-2.71	-2.91	Nil	Nil
2	SPICL	2020-21	0.01	-210.69	-1,210.98	-2,421.98	0.01	3.85
3	GFPF	2017-18	0	0.18	-2.30	-2.21	Nil	Nil
4	SPDCL	2017-18	0	-0.15	-1.72	-0.64	Nil	Nil
Total		0.45		1,217.71				

Source:-Column 2 to 6 as per their latest finalised accounts, Column 7 and 8 unaudited figures

SHL-Sikkim Hatcheries Limited; **SPICL**-Sikkim Power Investment Corporation Limited; **GFPF**-Government Fruit Preservation Factory; and **SPDCL**-Sikkim Poultry Development Corporation Limited

Analysis of investment and accumulated losses of these SPSEs revealed that the accumulated losses of four working SPSEs (₹ 1,217.71 crore) had completely eroded their paid-up capital (₹ 0.45 crore).

(iii) Investment in Incomplete Projects

An assessment of trends in capital blocked in incomplete capital works indicates quality of capital expenditure. Blocking of funds on incomplete projects/ works impinges negatively on the quality of expenditure and deprives the State of the intended benefits for prolonged periods. Further, the funds borrowed for implementation of these projects during the respective years leads to the extra burden in terms of servicing of debt and interest liabilities.

Projects remaining incomplete indicate that the benefits as envisaged in project proposals have not fructified and scarce resources remain locked without any return.

According to the information available in Appendix IX and Statement 16 of the Finance Accounts for the year 2021-22 (details given in **Appendix 2.4 A & B**), out of 19 works executing Departments, only seven departments furnished the details of works executed, to Audit.

These Departments had 311 ongoing projects *i.e.*, projects due to be completed on or before March 2022. As the remaining 12 departments did not furnish the details, actual number of incomplete projects in the State could not be ascertained. Department-wise and age-wise information pertaining to incomplete projects of these seven departments as on 31 March 2022 is given in **Table 2.27** and **2.28**.

Table 2.27 <i>Age profile of incomplete projects as on 31 March 2022 (₹ in crore)</i>				Table 2.28 <i>Department-wise profile of incomplete projects as on 31 March 2022 (₹ in crore)</i>			
Year	No of incomplete projects	Estimated cost	Expenditure	Department	No. of incomplete projects	Estimated cost	Expenditure
Prior to 2012-13	2	12.45	7.13	Police	5	29.48	19.71
2012-13	2	8.27	4.21	Health and Family Welfare	5	10.52	1.69
2013-14	1	0.54	0.49	Building & Housing	40	1261.21	310.78
2014-15	4	19.33	15.98	Sports	45	95.00	38.68
2015-16	5	2.88	1.98	Food	13	26.08	13.05
2016-17	12	26.69	17.91	Education	185	1181.80	208.78
2017-18	13	17.11	7.77	Public Health Engineering	18	293.66	143.62
2018-19	12	151.00	32.64	Total	311	2897.75	736.31
2019-20	15	31.48	19.73				
2020-21	25	194.38	62.30				
2021-22	220	2433.62	566.17				
Total	311	2897.75	736.31				

Source: Finance Accounts Vol-II, Appendix IX

Out of these 311 projects, 26 projects (sanctioned cost-₹ 69.76 crore and expenditure-₹ 47.70 crore) were on-going for five years or more.

Further, department-wise analysis revealed that out of these 311 incomplete projects, which were scheduled to be completed by 31 March 2022, Education Department had the highest number of incomplete projects (185) followed by Sports (45); Building Department (40) and Public Health Engineering (18).

Blocking of funds on incomplete projects/ works impinges negatively on the quality of expenditure and deprives the State of the intended benefits for prolonged periods. Further, the funds borrowed for implementation of these projects during the respective years were also not utilised effectively and the State had to share the extra burden in terms of servicing of debt and interest liabilities.

Capital locked in incomplete projects

Considering the capital locked in the incomplete projects with various Departments, Audit selected the capital locked in the incomplete projects with the Urban Development Department for the year 2021-22 and sampled the Project Upgradation of Melli Bazaar, South Sikkim.

Upgradation of Melli Bazaar, South Sikkim

The Project 'Upgradation of Melli Bazaar, South Sikkim' costing ₹ 36.37 crore was approved (November 2010) by Government of India (GoI) under Special Plan Assistance in the funding ratio of 90:10 (GoI: ₹ 32.73 crore and State Government: ₹ 3.64 crore).

After being approved by GoI, the State Cabinet approved (February 2011) the project to be taken up in a phased manner. The Department proposed (July 2011) to take up the project in revised phased manner in three phases as shown at **Table 2.29**.

Table 2.29: Details of work component

Work phase	Work component	Amount (₹ in lakh)
1 st phase	Development and beautification work within bazaar	475.50
2 nd phase	Infrastructure development works towards valley side of Melli Bazaar	1,958.80
3 rd phase	Infrastructure development works i.e., river front development works towards river bank.	1,202.70
Total		3,637.00

Source: Departmental records

The work under 1st phase, 2nd phase and 3rd phase was proposed (September 2014) for revision by adding one component¹³ under 1st phase, four components¹⁴ under 2nd phase and removing the 3rd phase restricting the Project cost within sanctioned amount of ₹ 36.37 crore. The removal of 3rd phase was stated to be due to the reason that Teesta river bore high flood level and construction/ development along the bank would be disastrous in near future. The revised proposal was approved (March 2016) by the Chief Minister.

Ten works under 1st phase, were executed through various Cooperative Societies and executed departmentally and the works were completed and handed over to Gram Panchayat in April 2015.

The work under 2nd phase was again revised (August 2017) and approved (November 2017) by the Minister, UD due to replacement of Construction of Truck Stand and Allied Works with Construction of Filter House and Staircase within the sanctioned amount of ₹ 36.37 crore.

Against nine works under 2nd phase, two works viz., Construction of Joggers Track at Melli and Upgradation of existing football ground including site development works at Melli were completed during August 2018 and March 2019 at the cost of ₹ 1.06 crore and ₹ 7.73 crore respectively. The status of remaining works as on date of Audit (September 2022) is shown in **Table 2.30**.

Table 2.30: Details of work status

Sl. No.	Name of work	Bill No	Expenditure till date (₹ in crore)
1	Construction of Parking cum Haat Complex including site development works at Melli	9 th RA	6.44 (as on February 2022)
2	Construction of Amphitheatre	5 th RA	1.03 (as on March 2019)
3	Construction of Volleyball Court	4 th RA	0.86 (as on March 2019)
4	Upgradation of Inner gullies	2 nd RA	0.89 (as on March 2021)
5	Construction of Parking at Entry Point of Melli Bazaar	6 th RA	3.51 (as on July 2018)
6	Provision of swimming pool cum allied structure	Work yet to be started as on June 2022 and Expenditure yet to be booked in Works Register. Records were not made available for scrutiny.	
7	Construction of Filter House and Staircase		

Source: Departmental records

¹³ Additional works Plantation, landscaping, additional railings, etc and contingency.

¹⁴ 1. Construction of Parking at Entry Point, Melli, 2. Truck Stand and Allied Works, 3. Swimming Pool cum allied Structure and 4. Upgradation of Inner Roads

Against the above five ongoing works, Audit sampled three works¹⁵ for scrutiny based on the volume of expenditure and the status of work yet to be completed.

Audit scrutiny on these three works revealed that all these three works were trailing behind the scheduled date of completion as shown in **Table 2.31**.

Table 2.31: Details on progress of work

(₹ in crore)

Sl. No.	Name of work	Original estimates	Work order/ Expected date of completion	Revised estimates	Revised expected date of completion	Expenditure as on date
1	Construction of Parking cum Haat Complex including site development works at Melli	9.43	March 2012 Feb 2014	17.46	July 2023	6.44
2	Construction of Amphitheatre	0.87	Feb 2014 -	1.10	July 2018	1.02
3	Construction of Parking at Entry Point of Melli Bazaar	2.37	Oct 2013 Sept 15	6.03	Dec 2018	3.51

Source: Departmental records

Audit analysis revealed the following

- A All these works were trailing behind the scheduled date of completion due to the fact that the work order was issued prior to the possession of land being free from all encumbrances/ dispute in original site that led to re-location and shifting of works, delay in soil stability and feasibility report.
- B The re-location, shifting of works and delayed execution led to cost escalation in material and wage component and also the inclusion of additional items of works.

As per Para 10.4 of SPW Manual, Availability of site should be ensured before approval of NIT, however, the Department's failure in confirming the availability of site free from all encumbrances leading to delay in commencement of work coupled with tardy execution of works by Contractors not only led to locking of capital fund of ₹ 30.70 crore and extra expenditure of ₹ 11.92 crore¹⁶ but also resulted in non-achievement of intended objectives despite the Project being sanctioned by GoI way back in November 2010.

2.4.4 Expenditure priorities

Enhancing human development levels requires the States to step up their expenditure on key Social Services like Education, Health, etc. Low fiscal priority (ratio of expenditure under a category to aggregate expenditure) is attached to a particular sector if the allocation is below the respective national average. The higher the ratio of these components to total expenditure, the better the quality of expenditure.

¹⁵ 2nd phase 1. Construction of Parking cum Haat Complex including site development works at Melli, 2. Construction of Amphitheatre and Construction of Parking at Entry Point of Melli Bazaar

¹⁶ ₹ 8.03 crore + ₹ 0.23 crore + ₹ 3.66 crore

Table 2.32 presents analysis of the fiscal priority of the State Government with regard to Capital Expenditure (CE), Expenditure on Education Sector and Health Sector *vis-à-vis* Aggregate Expenditure (AE) with their comparison to North Eastern and Himalayan (NE&H) States in 2017-18 and 2021-22.

Table 2.32: Expenditure priority of the State with regards to Health, Education and Capital expenditure

<i>(in per cent)</i>					
Year	Particulars	AE/GSDP	CE/AE	Education/AE	Health/AE
2017-18	NE & H States Average	26.07	16.10	17.56	6.22
	Sikkim	21.85	26.55	15.60	8.13
2021-22	NE & H States Average	27.56	17.46	15.95	7.25
	Sikkim	21.68	16.48	17.54	7.52

GSDP: Figures furnished by Department of Economics, Statistics, Monitoring and Evaluation (DESME), Government of Sikkim

AE:-Total Expenditure (Revenue + Capital + Disbursement of Loans and Advances).

The ratios of Health to AE in Sikkim was higher than the average of NE&H States in 2017-18, ratios of Education and Health to AE in Sikkim in 2021-22 was higher than the average of NE&H States. The ratio of CE to AE in Sikkim was also higher than the average of NE&H States in 2017-18, but it was lower in 2021-22. Further, the ratio of AE to GSDP in Sikkim was lower than NE&H States during 2017-18 and 2021-22.

2.5 Public Account

Receipts and disbursements in respect of certain transactions such as Small Savings, Provident Funds, Reserve Funds, Deposits, Suspense, Remittances, *etc.*, which do not form part of the Consolidated Fund, are accounted in Public Account set up under Article 266(2) of the Constitution and are not subject to vote by the State Legislature. The Government acts as a banker in respect of these transactions. The balance after disbursements during the year is the fund available with the Government for use for various purposes.

2.5.1 Net Public Account Balances

The net balance in Public Account for a year is arrived by adding opening balance with fresh addition during the year and subtracting the disbursement therefrom. The sector-wise and sub-sector-wise net balances in Public Account of the State is given in **Table 2.33**.

Table 2.33: Component-wise net balances in Public Account as of 31 March of the year

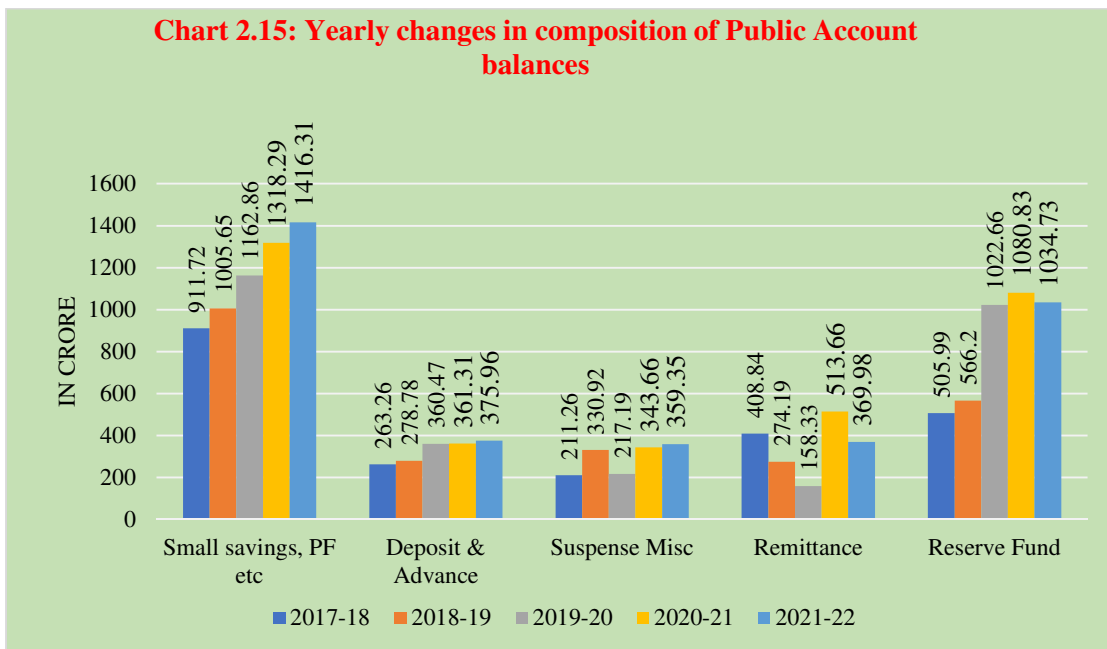
<i>(₹in crore)</i>						
Sector	Sub Sector	2017-18	2018-19	2019-20	2020-21	2021-22
I. Small Savings, Provident Funds, <i>etc.</i>	Small Savings, Provident Funds, <i>etc.</i>	911.72	1,005.65	1,162.86	1,318.29	1,416.31
J. Reserve Funds	(a) Reserve Funds bearing Interest	13.82	23.08	391.31	376.29	296.69
	(b) Reserve Funds not bearing Interest	492.17	543.12	631.35	704.54	738.03
	Sub total	505.99	566.2	1,022.66	1,080.83	1,034.73

Sector	Sub Sector	2017-18	2018-19	2019-20	2020-21	2021-22
K. Deposits and Advances	(a) Deposits bearing Interest	27.67	29.54	66.12	83.15	68.53
	(b) Deposits not bearing Interest	236.62	250.27	295.38	279.19	308.46
	(c) Advances	-1.03	-1.03	-1.03	-1.03	-1.03
	Sub total	263.26	278.78	360.47	361.31	375.96
L. Suspense and Miscellaneous	(a) Suspense	1.97	6.58	4.56	5.20	5.48
	(b) Other Accounts	209.29	324.34	212.63	338.46	353.87
	(c) Accounts with Governments of Foreign Countries	0	0	0	0	0
	(d) Miscellaneous	0	0	0	0	0
	Sub total	211.26	330.92	217.19	343.66	359.35
M. Remittances	(a) Money Orders, and other Remittances		274.19	158.33	513.66	369.98
	(a) Inter- Governmental Adjustment Account	0	0	0	0	0
	Sub total	404.84	274.19	158.33	513.66	369.98
TOTAL		2,297.07	2,455.74	2,921.51	3,617.75	3,556.33

Source: Finance Accounts

Note: +ve denotes debit balance and -ve denotes credit balances

The yearly changes in composition of balances in Public Account over the five-year period 2017-22 are given in **Chart 2.15**.



Source: Finance Accounts of respective years

2.5.2 Reserve Funds

Reserve Funds are created for specific and well-defined purposes in the accounts of Government. These funds are fed by contributions or grants from the Consolidated Fund or from outside agencies.

Analysis of transactions of Reserve Funds is presented in the succeeding paragraphs.

2.5.2.1 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 of the Fund, 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 based on recommendations of the XII FC. For the year 2021-22, the flow of Consolidated Sinking Fund is detailed in **Table 2.34**.

Table 2.34: Flow of Consolidated Sinking Fund during 2017-22

Year	Opening balance	Additions to the Fund (contribution and interest)			Payments out of the Fund	Closing balance	Amount invested
		Required contribution	Actual contribution made	Interest accrued			
2017-18	350.56	28.74	12.00	24.23	Nil	386.79	386.79
2018-19	386.79	36.21	12.00	29.96	Nil	428.75	428.75
2019-20	428.75	44.16	12.00	36.17	Nil	476.92	476.92
2020-21	476.92	48.95	12.00	29.23	Nil	518.15	518.15
2021-22	518.15	61.87	12.00	21.32	Nil	551.47	551.47
Total				140.91			

Source: Finance Accounts of respective years

The State Government had invested entire available fund in State Bank of Sikkim as per the guidelines. The investment under CSF increased from ₹ 386.79 crore in 2017-18 to ₹ 551.47 crore in 2021-22. The State Government was required to make annual contribution of ₹ 61.87 crore (at one *per cent* of outstanding open market loans of ₹ 6,187 crore) to the fund for the year 2021-22. However, the Government transferred only ₹ 12 crore to the fund leading to short contribution of ₹ 49.87 crore. This would have an effect of understatement of Revenue Deficit and Fiscal Deficit during the year. As on 31 March 2022, the fund had a balance of ₹ 551.47 crore, which had been invested in fixed deposits in banks.

2.5.2.2 State Disaster Response Fund

Government of India (GoI) replaced the erstwhile Calamity Relief Fund with the State Disaster Response Fund (SDRF) with effect from 1 April 2010 as per the recommendations of the XII FC. In terms of the guidelines of the Fund, the Centre and States are required to contribute to the Fund in the certain proportion. The contributions are to be transferred to Major Head – 8121 under Public Account. Expenditure is incurred by operating Major Head – 2245. The balance in the Fund would be invested as per provisions stipulated in the guidelines in Central Government dated securities, auctioned treasury bills and interest-bearing deposits and certificates of deposit with scheduled commercial banks.

In terms of the guidelines of the Fund, the Centre and Sikkim Government (NE&H 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 Union Government provides additional assistance from the National Disaster Response Fund (NDRF). The flow of the Fund, during the last five-year period is given in **Table 2.35**.

Table 2.35: Flow of State Disaster Response Fund during the year 2017-22

(₹ in crore)

Year	Opening balance	Contribution by		NDRF	Accrued interest	Total	Amount spent	Closing balance	Investment out of CB
		Centre	State						
1	2	3	4	5	6	7=(2 to 6)	8	9=7-8	10
2017-18	24.95	30.60	3.40	-	1.27	60.22	46.90	13.32	12.00
2018-19	13.32	32.40	3.60	54.93	2.23	106.48	83.89	22.59	22.50
2019-20	22.59	34.20	3.80	-	2.19	62.78	34.81	27.96	17.50
2020-21	27.96	50.00	6.00	73.86	2.57	160.39	116.85	43.54	0.00
2021-22	43.54	40.00	4.80	-	2.68	91.02	78.74	12.28	0.00

Source: Finance Accounts of respective years

During the year 2021-22, the State Government transferred aggregate funds of ₹ 47.48 crore to the SDRF (Central share: ₹ 40 crore, State share: ₹ 4.80 crore, and interest of ₹ 2.68 crore on investment) and incurred an expenditure of ₹ 78.74 crore on natural calamities. As on 31 March 2022, the Fund had a closing balance of ₹ 12.28 crore as detailed in Table 2.36.

Table 2.36: Details of expenditure charged to SDRF

(₹ in crore)

Major Head of Account	Minor Head of Account	Expenditure during 2021-22
2245- Relief on Account of Natural Calamities 02- Floods, Cyclones etc.	101-Gratuitous Relief	8.44
	106-Repairs and Restoration of Damaged Roads and Bridges	0.12
	109-Repairs and Restoration of Damaged Water supply, drainage and sewerage works	0
	122-Repairs and Restoration of Damaged Irrigation and Flood Control Works	0
	193-Assistance to Local Bodies and Other Non-Government Bodies/ Institutions	0
	911- Deduct recoveries of overpayments	0
	Sub Total	8.56
2245- Relief on Account of Natural Calamities 80-General	800-Other Expenditure	70.18
	911- Deduct recoveries of overpayments	0
	Sub Total	70.18
Grand Total		78.74

Source: Finance Accounts and detailed Appropriation Accounts

It was observed that minor head 800-Other Expenditure included expenditure on ACA for CRF to calamity relief works executed under the detail Head 74 for ₹ 22.03 crore and on other works relief on account of natural calamities for ₹ 48.15 crore executed under Head 73. Thus, expenditure under minor head was overstated to that extent.

2.5.2.3 State Disaster Mitigation Fund

The State Government had established the Sikkim State Disaster Mitigation Fund (SDMF) vide Notification No.05/Adm/LRDMD dated 04 February 2018. This Fund is to be utilised for prevention and mitigation of various hazards that may turn into disaster. The SDMF had fund of ₹ 23.32 crore (opening balance of ₹ 12.12 crore and ₹ 11.20 crore received during 2021-22) during 2021-22. The State Government did not book any expenditure.

Overstatement to the extent of ₹ 11.20 crore.

Government of India released (March 2022) ₹ 10.00 crore being the 1st and 2nd Instalments of 'Central Share of the State Disaster Mitigation Fund' to the State Government for the financial year 2021-22. Government of Sikkim needs to credit ₹ 11.20 crore (including the State share of ₹ 1.20 crore) during the year 2021-22. This amount was booked under MH 8121-00-130-00-00-01.

However, during scrutiny of the records, it was observed that this amount was credited into the treasury account of the State (State Bank of Sikkim) during financial year 2022-23¹⁷. Thus, the amount could not be included as revenue receipt for the State during 2021-22. The failure of the State Government to credit the Central and State share into SDMF before end of the financial year, 2021-22 resulted in the fund balance being overstated to the extent of ₹ 11.20 crore.

2.5.2.4 Guarantee Redemption Fund

The State Government constituted Guarantee Redemption Fund in the year 2005 for meeting payment obligations arising out of the guarantees issued by the Government in respect of bonds issued and borrowings by the State Undertakings or other bodies, in case the same are revoked. 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. The detailed account of the Fund as on 31 March 2022 is given in **Table 2.37**

Table 2.37: Guarantee Redemption Fund

<i>(₹ in crore)</i>	
Particulars	Amount
Opening Balance	63.87
Addition	2.00
Interest	2.58
Total	68.45
Amount expended from the Fund	Nil
Closing Balance	68.45
Amount invested	65.00
Amount not invested	3.45

Source: Finance Accounts

During 2021-22, the State Government transferred ₹ 2.00 crore to the Guarantee Redemption Fund along with accrued interest of ₹ 2.58 crore. No guarantees were invoked during the year. The fund had a corpus of ₹ 68.45 crore at the end of the year out of which ₹ 65.00 crore stood invested. Thus, there was an un-invested amount of ₹ 3.45 crore.

2.5.2.5 Educational Cess Fund

As per the Sikkim Educational Cess on Alcoholic Beverages Act, 2007 (Act No.9 of 2007) for the purpose of promoting education in the State of Sikkim, Government is levying and collecting Educational Cess on alcoholic beverages manufactured in

¹⁷ 02 April 2022

Sikkim as well as imported from other states for consumption in Sikkim. However, the State Government has not formed any Rule for creation of Educational Cess Fund. Therefore, the utilisation of Cess was not readily ascertainable. The details of Educational Cess collected for the period 2017-22 is given in **Table 2.38**.

Table 2.38: Position of Educational Cess Fund during 2017-22

(₹ in crore)

Year	Total educational cess collected	Deposited into the Revenue Head 0045-112-03	Transferred to educational cess fund	Remarks
2017-18	4.45	4.45	Nil	Fund yet to be created
2018-19	7.37	7.37	Nil	
2019-20	7.21	7.21	Nil	
2020-21	6.09	6.09	Nil	
2021-22	7.44	7.44	Nil	

Source: Departmental Information

During the period 2017-22, total Educational Cess of ₹ 32.56 crore was collected by the Excise Department. However, the Education Department has not initiated any action to draft Rules to prescribe the modalities for utilisation of EC so collected, as required under Section 7 of the Act. Thus, ₹ 32.56 crore are not being utilised for the purpose for which it was collected.

2.5.2.6 Cess under Sikkim Transport Infrastructure Development Fund (STIDF)

The “Sikkim Transport Infrastructure Development Fund” was established to develop, maintain or improve transport infrastructure in Sikkim and for such purpose, it was decided to levy and collect cess on sale of motor spirit commonly known as petrol and high speed diesel and to provide for matters connected therewith or incidental thereto. The Act came into force since August 2004. During the year 2021-22, the total collections and transfers of the Fund is given in **Table 2.39**.

Table: 2.39: Details of Cess under STIDF

(₹ 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'
27.02	12.37	14.65

Source: -VLC data and Finance Accounts

It can be seen from **Table 2.39** that the State Government transferred less amount to Fund than its cess collection. The reason for less transfer was not provided.

During the year, the State Government incurred an expenditure of ₹ 22.76 crore on road works by booking under M.H. 5054-05-337-61 and debiting the Fund. As on 31 March 2022, the fund has closing balance of ₹ 24.93 crore.

2.5.2.7 Cess under Sikkim Ecology and Environment 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 department, PSU, Autonomous Body or other organisation who bring non-bio-degradable materials (as specified) from outside

the State for selling, business, manufacturing, producing any products or use for whatsoever purpose in the State.

As per Section 14 of the Sikkim Ecology Fund and Environmental Cess, Act 2005, the Cess levied shall first be credited to the Consolidated Fund of Sikkim and the State Legislature may by appropriation made by law in this behalf credit the proceeds of this collection to this fund from time to time, for being utilised exclusively for the purpose of this Act. This Cess is being levied since April 2007.

It was seen that the above-mentioned Cess collected during the year was not transferred to the fund by the State Government. Further, it had also not utilised the fund under M.H. 3435-03-101-61. The Cess amount of ₹ 7.95 crore collected during 2018-19 and 2019-20 was transferred to fund during 2020-21 and in 2021-22 no Cess was transferred to the fund. During the year 2021-22 total Cess collection was ₹ 0.07 crore (M.H. 0045-112-02).

The details of Sikkim Ecology Fund and Environmental Cess collected and expenditure made thereof for the last five years is given in **Table 2.40**.

Table 2.40: Details of Sikkim Ecology Fund and Environmental Cess

(₹ in crore)

Year	Receipts of CESS	Expenditure
2017-18	31.10	58.88
2018-19	6.77	1.10
2019-20	1.18	Nil
2020-21	0.21	Nil
2021-22	0.07	Nil

Source: VLC data and Finance Accounts of respective years

From **Table 2.40**, it can be seen that the State has not spent the Cess so collected under the Ecology & Environment during 2019-20 to 2021-22.

The State Government may utilise the fund amount for the purpose for which the Cess is being collected.

2.5.2.8 Sikkim Compensatory Afforestation Fund

In compliance with the instructions issued by the Ministry of Environment and Forests, Government of India, vide their letter No.5-1/2009-FC dated 28 April, 2009 and guidelines of 02 July 2009, the State Governments are required to establish the State Compensatory Afforestation Fund Management and Planning Authority (State CAMPA) which will administer the amount received and utilisation of the monies collected for undertaking compensatory afforestation, assisted natural regeneration, conservation and protection of forests, infrastructure development, wildlife conservation and protection and other related activities and matters connected therewith or incidental thereto. Accordingly, the State Government constituted State CAMPA vide notification no. 107/Home/2009 dated 12 August 2009.

During the year 2021-22, the State Government neither received any amount (₹ 5.71 crore in previous year) from the user agencies nor remitted any amount to the National

fund (₹ 0.57 crore¹⁸ in previous year). The Government also did not receive any amount (no amount in previous year) from National Compensatory Afforestation Deposit. The total balance in the State Compensatory Afforestation Fund as on 31 March 2022 was ₹ 272.29 crore.

In terms of the provisions contained in the Compensatory Afforestation Fund Act (Section 4, Central Act 38 of 2016), the State Government established “State Compensatory Afforestation Fund” under Public Account of the State Government *vide* Notification No. 03/Home/2019 dated 16 January 2019 and subsequent Notification No. Bud/Fin/13 dated 26 March 2019 and is managed by State CAMPA. The status of receipts and disbursements under the Fund as on 31 March 2022 is given in **Table 2.41**.

Table 2.41: Status of the State Compensatory Afforestation Fund

(₹ in crore)

Opening Balance as on 01 April 2020	Receipt during the year	Disbursement during the year	Closing balance as on 31 March 2022
331.83	10.46 ¹⁹	70.00	272.29

Source: Finance Accounts (Statement 21) and Notes to Finance Accounts

The State received ₹ 10.46 crore during the year 2021-22 towards State Compensatory Fund. Out of total fund, only ₹ 70.00 crore was spent and there was an unspent balance of ₹ 272.29 crore.

The State Government may review the status of the Fund for an appropriate action.

2.5.3 Position of loans and advances and interest received/ paid by the State Government

In addition to investments in Corporations, Companies and Co-operative societies, State Government also provided loans and advances to many institutions/ organisations. **Table 2.42** presents the outstanding loans and advances as on 31 March 2022 along with interest receipts vis-à-vis interest rates of long term loans borrowed by government during the five-year period from 2017-22.

Table 2.42: Details of Loans advanced by State Government and interest received

(₹ in crore)

Particulars	2017-18	2018-19	2019-20	2020-21	2021-22
Opening balance	176.46	192.49	237.30	254.06	252.89
Amount advanced during the year	16.95	46.57	17.06	0.00	0.85
Amount repaid during the year	0.92	1.77	0.30	1.17	0.45
Closing balance	192.49	237.29	254.06	252.89	253.29
Net addition	(+) 16.03	(+) 44.80	(+) 16.76	(-) 1.17	(+) 0.16
Interest receipts	*0.00	0.00	0.00	0.00	0.00
Interest receipts as <i>per cent</i> to outstanding loans and advances	*0.00	0.00	0.00	0.00	0.00
Interest payments as <i>per cent</i> to outstanding fiscal liabilities of the State Government	6.64	6.84	6.89	6.18	5.85
Net outgo on Interest Payments as proportion of outstanding fiscal liabilities (<i>per cent</i>)	6.64	6.84	6.89	6.18	5.85

Source: Finance Accounts.

*No interest on loans & advances was received.

¹⁸ 10 *per cent* of ₹ 5.71 crore

¹⁹ Transferred from MH 2049-05-901 Interest on General and other Reserve Fund

Though the Government had not given any Loans and Advance to PSUs, but it had paid ₹ 219.21 crore to four PSUs (SHDB, STCS, SPDC and SIDICO) towards repayment of principal and interest against the loans taken by the Government through these PSUs from Financial Institutions (HUDCO, Bank of Maharashtra, Central Bank of India, NABARD and Union Bank of India).

No interest on loans and advances was received by the Government during the financial year 2021-22.

2.6 Components of Fiscal Deficit and its financing pattern

The financing pattern of Fiscal Deficit has undergone a compositional shift as reflected in **Table 2.43**. Decomposition of Fiscal Deficit reveals the extent of various borrowings resorted to by the State to meet its requirement of funds over and above Revenue and Non-Debt Receipts.

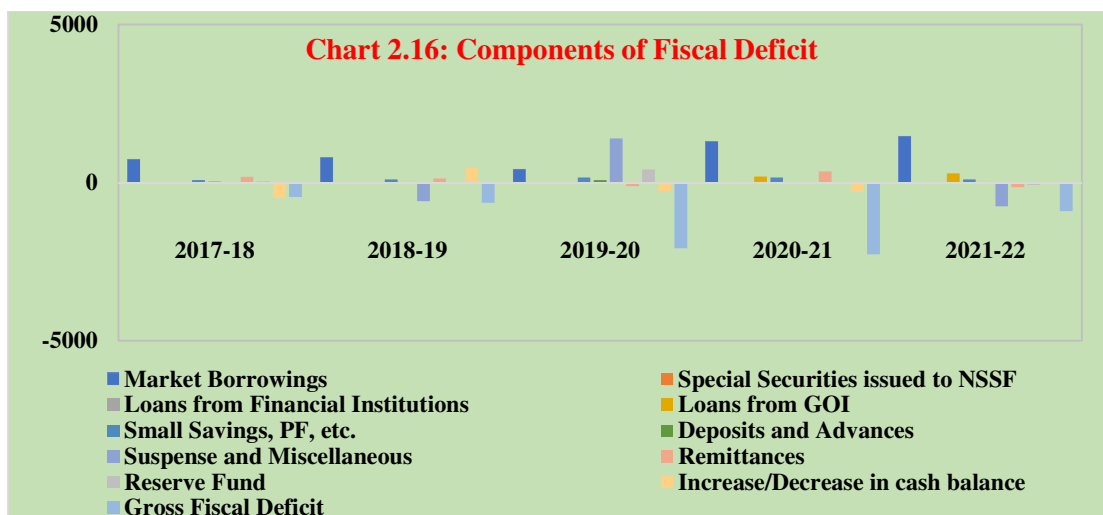
Table 2.43: Fiscal Surplus/Deficit and its financing pattern

		(₹ in crore)				
Particulars		2017-18	2018-19	2019-20	2020-21	2021-22
Fiscal Surplus (+)/ Deficit (-)		-461.88	-642.32	-2,081.18	-2,273.54	-904.30
Composition of Fiscal Deficit						
1	Revenue Surplus (+)/ Deficit (-)	+1,060.94	+ 693.79	-1,343.81	-760.83	+411.88
2	Net Capital Expenditure	-1,506.78	-1,291.31	-720.61	-1,513.88	-1,315.78
3	Net Loans and Advances	-16.04	- 44.80	-16.76	1.17	0.40
Financing Pattern of Fiscal Deficit						
1	Market Borrowings	744.13	790.29	432.07	1,292.00	1,471.00
2	Special Securities issued to NSSF	-23.61	-15.05	-13.46	-16.10	-16.10
3	Loans from Financial Institutions	-2.1	-0.6	-2.39	17.20	15.40
4	Loans from GOI	-7.6	-5.33	3.21	191.86	292.40
5	Small Savings, PF, etc.	80.57	93.93	157.21	155.43	98.03
6	Deposits and Advances	24.17	15.53	81.69	0.84	14.64
7	Suspense and Miscellaneous	-13.18	-587.95	1392.35	-33.19	-747.83
8	Remittances	179.89	130.65	-115.86	355.33	-143.68
9	Reserve Fund	35.72	5.25	407.27	16.93	-72.01
10	Overall Deficit	946.87	165.42	2,342.09	1980.30	911.85
11	Increase (-)/ Decrease (+) in cash balance	-484.99	+476.90	-260.91	+293.24	-7.55
12	Gross Fiscal Surplus (+)/ Deficit (-)	-461.88	-642.32	-2,081.18	-2,273.54	-904.30

Source: Finance Accounts *All these figures are net of disbursements/outflows during the year

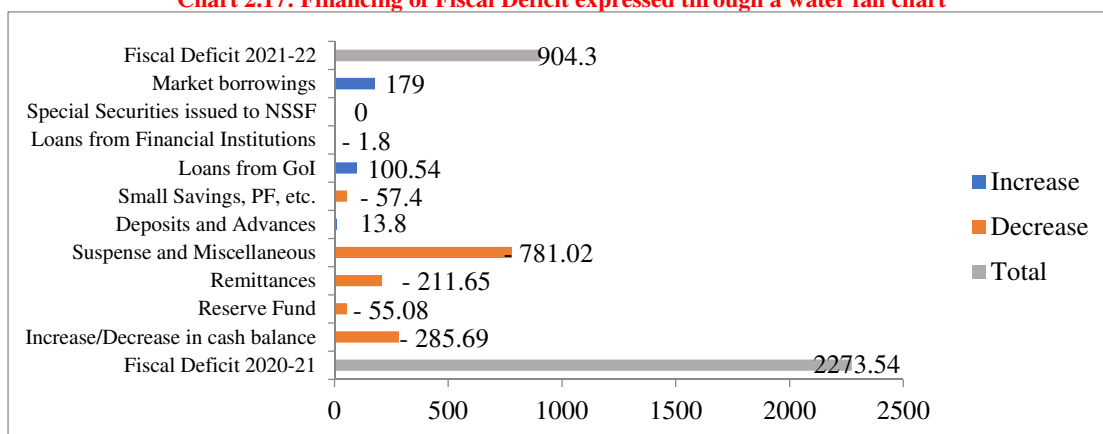
Composition of Fiscal Deficit reveals the extent of various borrowings resorted to by the State to meet its requirement of funds over and above Revenue and Non-Debt Receipts. Market Borrowings continued to finance a major portion of Fiscal Deficit. Its share in financing Fiscal Deficit increased from 56.82 per cent in 2020-21 to 162.67 per cent in 2021-22. During 2021-22, the Fiscal Deficit of ₹ 904.30 crore was mainly met from the Market Borrowings (₹ 1,471 crore).

The State enjoyed Revenue Surplus from 2017-18 to 2018-19 and 2021-22, but during the years 2019-20 and 2020-21 the State had Revenue Deficit of ₹ 1343.81 crore and ₹ 760.83 crore respectively. The State had Fiscal Deficit continuously from 2017-18 to 2021-22. During 2021-22 the State had Fiscal Deficit of ₹ 904.30 crore.



Source: Finance Accounts

Chart 2.17: Financing of Fiscal Deficit expressed through a water fall chart

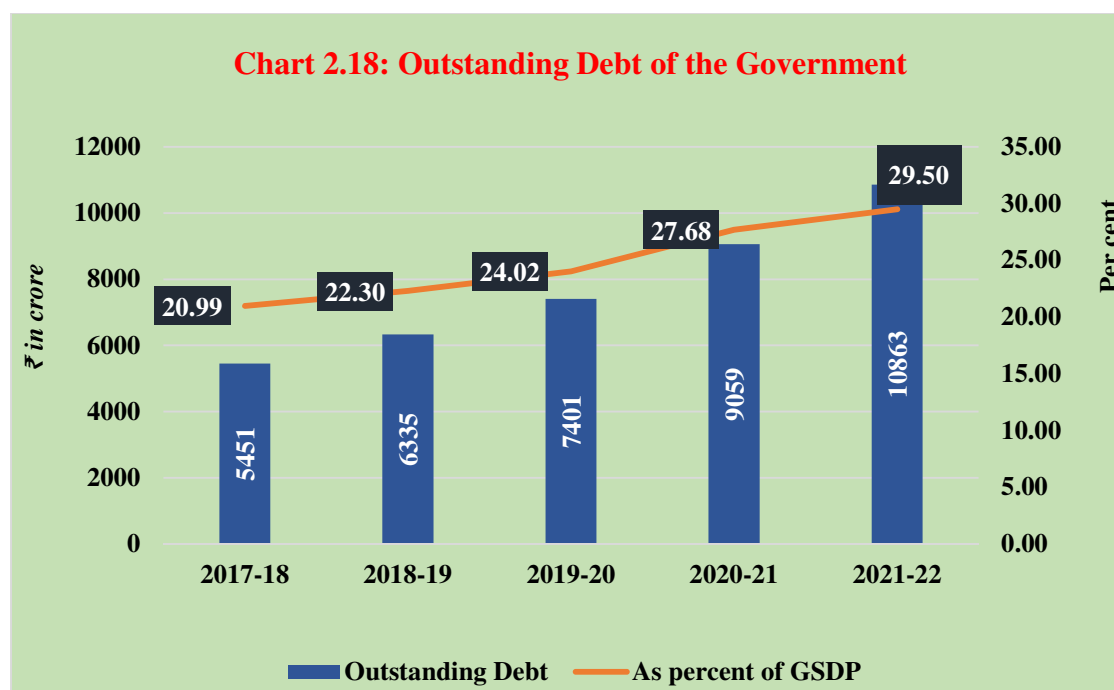


2.7 Debt management

Debt management is the process of establishing and executing a strategy for managing the Government's debt in order to raise the required amount of funding, achieve its risk and cost objectives, and to meet any other sovereign debt management goals that the Government may have set through enactment or any other annual budget announcements.

Table 2.44 Total Outstanding debt during 2017-22

	2017-18	2018-19	2019-20	2020-21	2021-22
Outstanding Debt	5,451.00	6,335.00	7,401.00	9,059.00	10,862.94
Rate of growth of outstanding debt (Percentage)	16.69	16.22	16.84	22.40	19.91
Gross State Domestic product	25,970.82	28,402.43	31,441.00	31,800.07	36,824.97
Debt/GSDP (per cent)	20.99	22.30	23.54	28.49	29.50



The debt/GSDP ratio of the State rose from 20.99 per cent in 2017-18 to 29.50 per cent in 2021-22. The ratio for NE&H States excluding Sikkim averagely ranged from 33.77 per cent in 2017-18 to 63.33 per cent in 2021-22. During the same period, the internal debt of State government increased from ₹ 4,114.12 crore in 2017-18 to ₹ 8,068.39 crore in 2021-22.

2.7.1 Debt profile: Components

Total debt of the State Government constitutes of Internal Debt (Market Loans, Special Securities issued to National Small Savings Fund and Loans from Financial Institutions, etc.) and Loans and Advances from the Central Government and Public Account liabilities. The status of outstanding Debt, Public Account liabilities, growth rate of debt, repayment of debt, ratio of debt to GSDP and the actual quantum of debt available to the State during the five-year period 2017-22 is as given in **Table 2.45**, and also in **Chart 2.19**.

Table 2.45: Component wise debit trends

Particulars		2017-18	2018-19	2019-20	2020-21	2021-22
Outstanding Debt		5,451.03	6,335.05	7,400.66	9,058.84	10,862.94
Public Debt	Internal Debt	4,114.12	4,888.77	5,304.99	6,598.09	8,068.39
	Loans from GoI	102.85	97.52	100.72	292.60	585.74
Public Account Liabilities		1,234.07	1,348.77	1,994.95	2,168.15	2,208.81
Off budget borrowings		0	504.40	245.60	278.64	453.55
Rate of growth of outstanding Debt (in per cent)		16.69	16.22	16.84	22.40	19.92
GSDP		25,970.82	28,402.43	31,441.00	31,800.07	36,824.97
Debt/GSDP (in per cent)		20.99	22.30	23.54	28.49	29.50
Percentage of Interest payment to Revenue Receipt		6.95	7.31	10.53	9.78	8.97

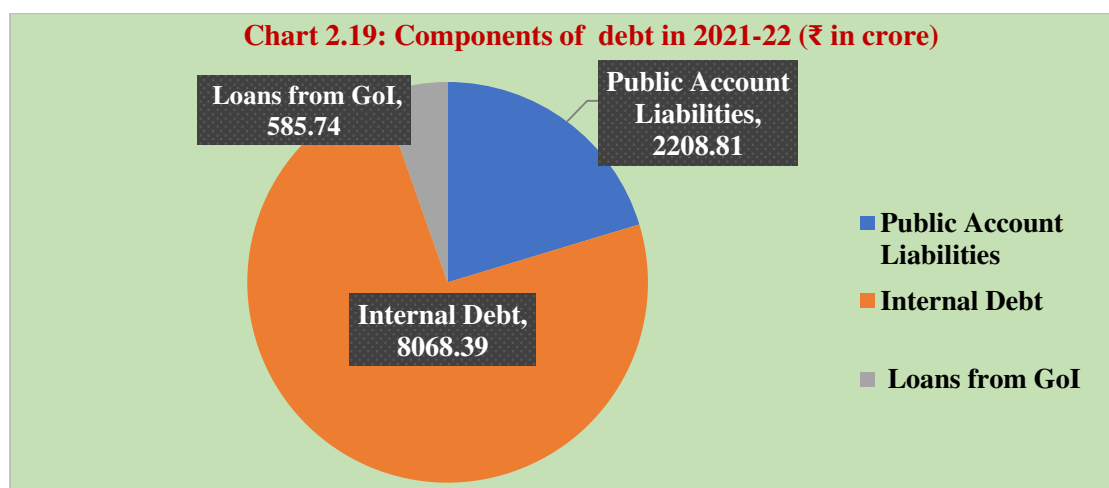
Particulars	2017-18	2018-19	2019-20	2020-21	2021-22
Total Debt Receipts	2,016.99	2,007.04	2,294.67	2,765.71	2,814.83
Total Debt Repayment	1,237.13	1,123.01	1,229.06	1,107.54	1,011.47
Total Debt available	779.86	884.03	1,065.61	1,658.17	1,803.36
Debt Repayment /Debt Receipts (in per cent)	61.34	55.95	53.54	40.04	35.93

Source: Finance Accounts

During the period 2017-22, total Outstanding Debt of the State increased by 99.28 per cent (₹ 5,411.91 crore) from ₹ 5,451.03 crore in 2017-18 to ₹ 10,862.94 crore in 2021-22. During the current year, it increased by 19.92 per cent over the previous year. The reasons for increase in Outstanding Debt were mainly due to increase in Market Loans (Internal Debt) and Loans and Advances from Central Government for State Plan Schemes under Public Debt. Further, there was a sharp increase in outstanding Public Account Liabilities during last three years. This was mainly due to increase in outstanding balances under Small savings, Provident Funds, etc., Reserve Funds and Deposits.

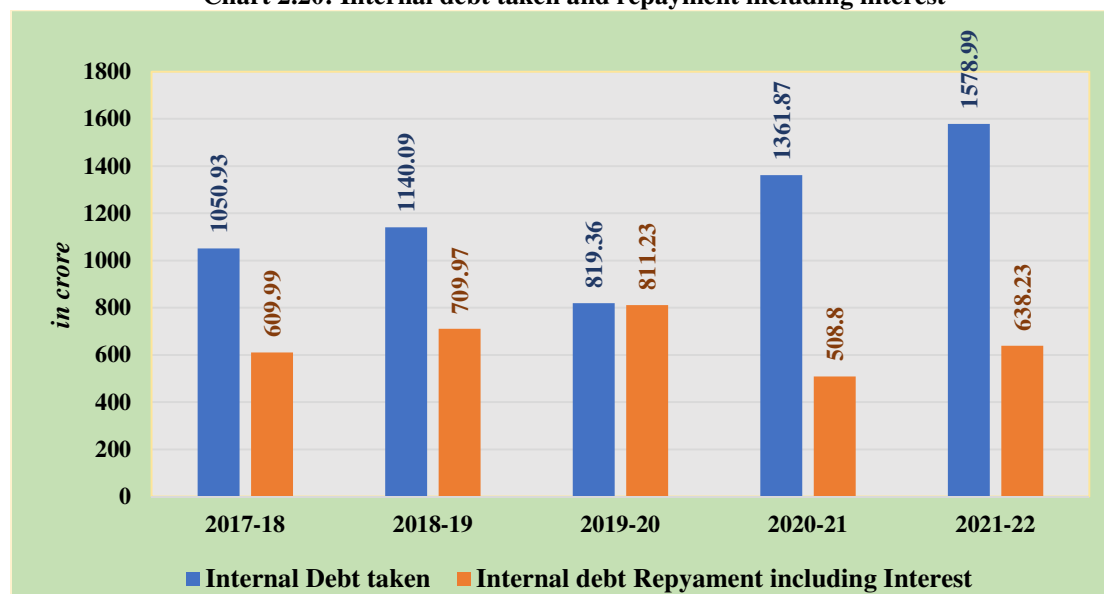
During the current year, against total debt receipts of ₹ 2,814.83 crore, the Government repaid ₹ 1,011.47 crore. As a result, a total debt of ₹ 1,803.36 crore was available to Government during the year. The debt receipts of the State increased from ₹ 2,016.99 crore in 2017-18 to ₹ 2,814.83 crore in 2021-22. The debt receipts increased during the current year by ₹ 49.12 crore (1.78 per cent) over previous year. Similarly, the debt repayment of the State showed a decreasing trend from ₹ 1,237.13 crore in 2017-18 to ₹ 1,011.47 crore in 2021-22.

The ratio of Debt- GSDP ratio ranged between 20.99 per cent in 2017-18 to 29.50 per cent in 2021-22 which is above the target fixed by SFRBM Act (27.50 per cent for 2021-22) and target fixed by XV FC (27.50 per cent for 2021-22). Further, during 2017-22, Public Debt constituted on an average 77 per cent of total debt and the growth rate of Outstanding Debt outpaced the growth rate of GSDP (except 2017-18). These all indicate that there would be increased pressure of debt repayment including interest on Public Debt in the forthcoming years.



The receipts and payments of internal debt as per the Finance Accounts during the period 2017-22 is elaborated in **Chart 2.20**.

Chart 2.20: Internal debt taken and repayment including interest



Source: Finance Accounts, Statement No 17

Internal debt of the Government, which had grown persistently during the period 2017-19, decreased by ₹ 320.73 crore in 2019-20 witnessing decrease of 28.13 per cent over previous year. There was sharp increase of ₹ 542.51 crore (66.21 per cent) during 2020-21 over previous year. The repayment of internal debt including interest increased persistently during the 2017-20, but decreased in 2020-21 by 37.28 per cent over previous year. Further, the Government had taken internal debt of ₹ 1,578.99 crore and repaid internal debt and interest amounting to ₹ 638.23 crore during 2021-22. Thus net internal debt of ₹ 940.76 crore was available for the Government.

2.7.2 Debt profile: Maturity and Repayment

Debt maturity and repayment profile indicates commitment on the part of the Government for debt repayment or debt servicing.

As per Annexure to Statement 17 of the Finance Accounts for the year 2021-22, the outstanding public debt of the State was ₹ 8,654.13 crore as on 31 March 2022. The maturity profile of the outstanding public debt stock along with interest payable thereupon during the next 10 years is as indicated in **Table 2.46** and **Chart 2.21**.

Table 2.46: Debt Maturity profile of repayment of public debt

(₹ in crore)

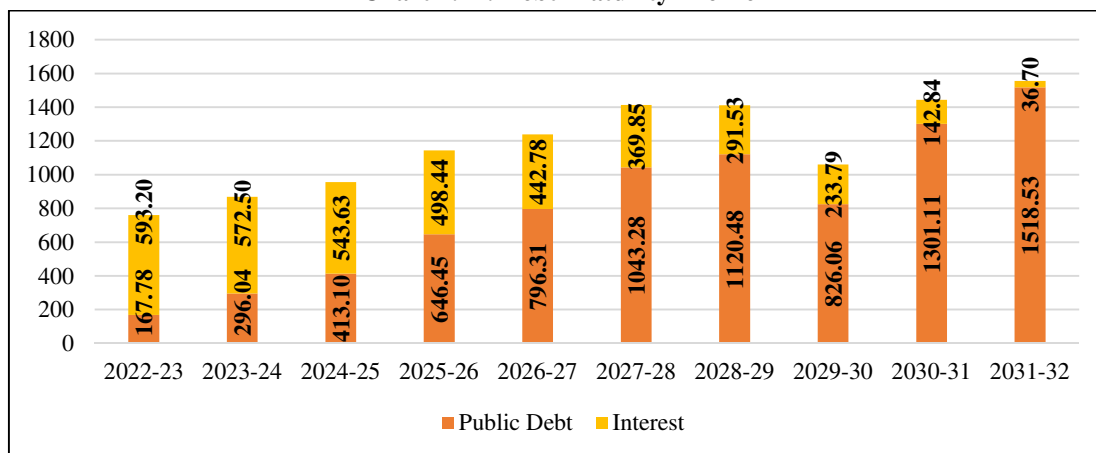
Year	Repayment of				
	Principal			Interest [#]	Total
	Internal Debt	Loans from GoI	Total		
2022-23	156.31	11.47	167.78	593.20	760.98
2023-24	284.76	11.28	296.04	572.50	868.54
2024-25	402.03	11.07	413.10	543.63	956.73
2025-26	637.18	9.27	652.64	498.44	1,144.89
2026-27	786.98	9.33	796.31	442.78	1,239.09
2027-28	1,034.03	9.25	1,043.28	369.85	1,413.13
2028-29	1,112.25	8.23	1,120.48	291.53	1,412.01

Year	Repayment of				Total
	Principal			Interest [#]	
	Internal Debt	Loans from GoI	Total		
2029-30	817.86	8.20	826.06	233.79	1,059.85
2030-31	1,298.58	2.53	1,301.11	142.84	1,443.95
2031-32	1,516.04	2.49	1,518.53	36.70	1,555.23

Source:-Finance Accounts 2021-22

#Interest has been calculated on the basis of five years' average of 'Average Interest Rate of Outstanding Debt' (2017-18: 7.16 per cent; 2018-19: 7.35 per cent; 2019-20: 7.42 per cent; 2020-21: 6.66 per cent; and 2021-22: 6.38 per cent), i.e., 6.99 per cent; on closing balances of Outstanding Debt.

Chart 2.21: Debt Maturity Profile



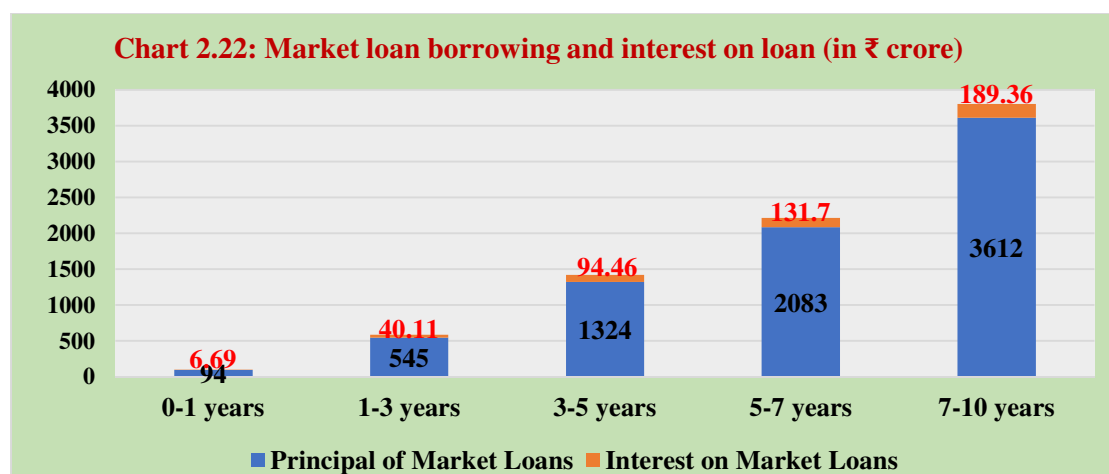
Source: Finance Accounts, 2020-21

Maturity profile of outstanding stock of public debt as on 31 March 2022 indicates that out of outstanding public debt of ₹ 8,654.13 crore, 51.77 per cent of outstanding public debt (₹ 4,480.24 crore) needs to be repaid within the next seven years while the remaining 48.23 per cent of outstanding public debt is in the maturity bracket of more than seven years. Of the total outstanding Public Debt, Internal Debt consisting of market borrowings, loans from NABARD and Special Securities issued to NSSF constituted 93.23 per cent (₹ 8,068.39 crore)

Further, based on the outstanding public debt stock as on 31 March 2022, repayment of Public Debt and Interest would increase from ₹ 760.98 crore in 2022-23 to ₹ 1,555.23 crore in 2031-32 (104.37 per cent). Since the calculations of repayment of Public Debt and interest thereupon have been done based on the Outstanding Public Debt as on 31 March 2022, the repayment of Public Debt and interest thereupon is bound to increase in view of the trends of borrowings of the State Government.

Repayment schedule of Market Loans

Debt maturity and repayment profile indicates commitment on the part of the Government for debt repayment or debt servicing. The details of maturity profile of Principal due on Market Loans and Interests thereon are given in **Chart 2.22**.



Source: Finance Accounts and Departmental figure

From **Chart 2.22**, it could be seen that the maximum burden on State finances on account of repayment of principal and interest falls in 7 to 10 years range when principal of ₹ 3,612 crore and interest of ₹ 189.36 crore is payable.

2.8 Debt Sustainability Analysis (DSA)

Debt sustainability is defined as the ability of the State to service its debt now and in future. However, higher the level of public debt, the more likely it is that fiscal policy and Public Debt are unsustainable, as a higher debt requires a higher primary surplus to sustain it. A high level of debt raises a number of challenges:

- large primary fiscal surpluses are needed to service a high level of debt; such surpluses may be difficult to sustain, both economically and politically.
- a high level of debt heightens an economy's vulnerability to interest rate and growth shocks.
- a high debt level is generally associated with higher borrowing requirements, and therefore a higher risk of a rollover crisis (i.e., being unable to fulfil borrowing requirements from private sources or being able to do so only at very high interest rates).
- high levels of debt may be detrimental to economic growth; while lower growth is a concern in itself, it also has a direct impact on debt dynamics and debt sustainability in the long term.

Debt vulnerability is also associated with its profile. A high share of short-term debt at original maturity, increases vulnerability to rollover (re-financing risk) and interest rate risks. Sustainability of Public Debt ensures that it does not explode and governments are not forced to increase taxes, or decrease spending.

❖ Debt Sustainability Indicators

Ratio of total outstanding debt to GSDP (in per cent)	<p>The debt-to-GDP ratio is the metric comparing a state's public debt to its gross domestic product (GSDP). By comparing what a State owes with what it produces, the debt-to-GDP ratio reliably indicates that particular State's ability to pay back its debts.</p> <p>A falling debt/GSDP ratio can be considered as leading towards stability. If Debt/GSDP ratio is increasing rapidly and goes above a threshold, we can say that current level of the primary balance is not sufficient to stabilise the debt-to-GDP ratio, which is on an explosive path. Sufficient fiscal adjustment should be made by reducing the Fiscal Deficit (primary balance) to a level necessary to make public debt sustainable.</p>
Ratio of revenue receipts to total outstanding debt	If the ratio is increasing, it would be easy for the government to repay its debt using revenue receipts only without resorting to additional debt.
Ratio of State's own resources to total outstanding debt	If the ratio is increasing, it would be easier for the government to repay its debt using its own resources.
Rate of Growth of Outstanding Public Debt vis-à-vis Rate of Growth of GSDP	If the growth rate of public debt is higher than the GSDP growth rate, it will lead to higher debt to GSDP ratio.
Average interest Rate of Outstanding Debt (Interest paid/OB of Public Debt + CB of Public Debt/2)	Higher interest rate means that there is scope for restructuring of debt.
Percentage of Interest payments to Revenue Receipt	<p>Higher percentage of interest payments leaves less funds for priority areas. It measures the margin of safety a government has for paying interest on its debt during a given period. Governments need to have more than enough revenues to cover interest payments in order to survive future (and perhaps unforeseeable) financial hardships that may arise.</p> <p>If significant portion of borrowed funds are used for repayment of borrowings and interest thereon, the net debt available with State for development activities is curtailed.</p>
Percentage of Public Debt Repayment to Public Debt Receipt	Higher the percentage, the greater the proportion of debt utilised for debt servicing rather than productively.
Net Debt available to the State	It is the excess of Public Debt Receipts over Public Debt repayment and Interest payment of Public Debt.
Debt Maturity profile of repayment of State debt – including default history, if any	A high share of short-term debt at original maturity, increases vulnerability to rollover (re-financing risk) and interest rate risks. The past record of repayments as per schedule in conjunction with the proportion of debt repayable in the forthcoming seven years, is indicative of debt servicing position.

Table 2.47 shows the debt sustainability of the State according to these indicators for the five-year period beginning from 2017-18.

Table 2.47: Trends in debt Sustainability indicators

(₹ in crore)					
Debt Sustainability Indicators	2017-18	2018-19	2019-20	2020-21	2021-22
Outstanding Public Debt*	4,216.97	4,986.29	5,405.72	6,890.69	8,654.13
Rate of Growth of Outstanding Public Debt	20.27	18.24	8.41	27.47	25.59
Rate of Growth of Revenue receipts	13.07	13.57	-18.23	15.83	26.27
GSDP	25,971	28,402	31,441	31,800	36,825
Rate of Growth of GSDP	25.54	9.36	10.70	1.27	15.81
Public Debt/GSDP(percentage)	16.24	17.56	17.19	21.67	23.50
Debt Maturity profile of repayment of State debt – including default history, if any	342.63	375.88	413.78	79.75	119.90
Public Debt Receipts	1,053.46	1,145.21	833.21	1,564.71	1,882.60
Public Debt Repayment	342.63	375.88	413.78	79.75	119.90
Interest paid on outstanding Public debt	287.51	353.93	417.06	450.05	573.88
²⁰ Average interest Rate of Outstanding Public Debt (per cent)	7.45	7.69	8.03	7.16	6.81
Percentage of Interest payment (Public Debt) to Revenue Receipt	5.52	5.98	8.61	8.03	8.10
Percentage of Public Debt Repayment to Public Debt Receipt	32.52	32.82	49.66	5.10	6.37
Net Public Debt available to the State [#]	423.32	415.4	2.37	1,034.91	1,188.82
Net Debt available as per cent to Debt Receipts	20.99	20.70	0.10	66.14	63.15
²¹ Debt Stabilisation (Quantum spread + Primary Deficit)	158.37	105.86	-1295.27	-1,789.90	225.76
Total o/s Debt/Liabilities at the end of year	5,451.04	6,335.06	7,400.67	9,058.84	10,862.94
Total Debt Receipts	2,016.99	2,007.04	2,294.67	2,765.71	2,814.83
Primary Deficit(-)/Surplus(+)	-99.71	-209.27	-1,571.5	-1,725.13	-269.26

Source: Finance Accounts of the State and GSDP by DESME/Economic Advisor;

*Outstanding Public Debt is the sum of outstanding balances under the heads 6003-Internal Debt and 6004- Loans and Advances from the Central Government.

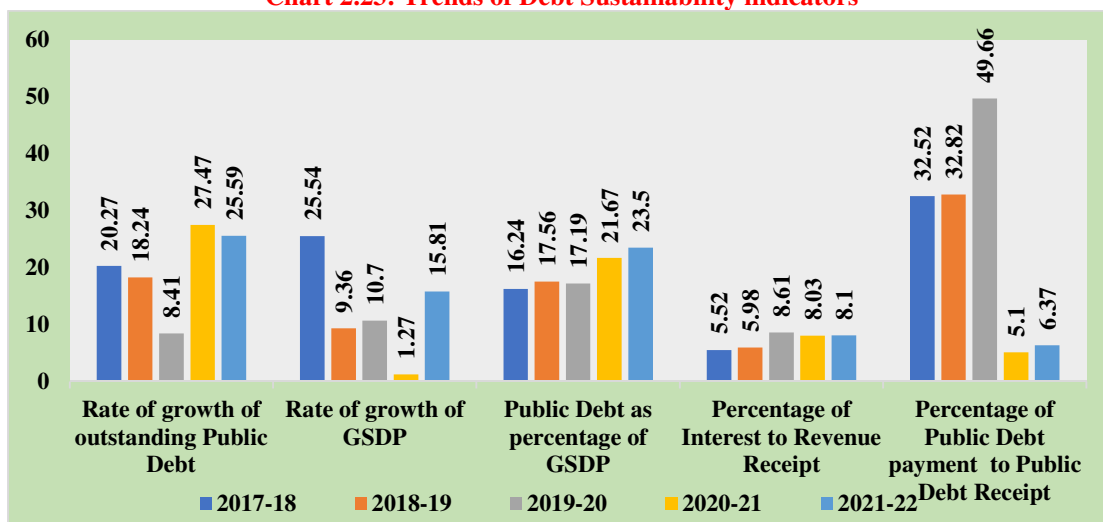
[#]Net debt available to the State Government is calculated as excess of Public Debt receipts over Public Debt repayment and interest payment on Public Debt.

The growth rate of Revenue Receipts has generally been lower than the growth rate of debt during the last five years. The burden of interest payment ranged from 5.52 per cent to 8.10 per cent of the Revenue Receipts during 2017-22. Net Public Debt available to the State was positive during the five years. This was mainly due to decrease in Public Debt repayment by 80.72 per cent and increase in Public Debt receipts by 87.79 per cent during 2020-21 as compared to the previous year. Similarly, there was an increase in Public debt receipts and not much increase in public debt repayment in 2021-22 also. The Debt-repayment/ Debt receipts ratio sharply decreased to 5.10 per cent in 2020-21 from 49.66 per cent in 2019-20. However, it increased to 6.37 per cent in 2021-22 as compared to previous year.

²⁰ Example for 2020-21 Average interest rate calculation= Total outstanding debt ₹ 6,890.69 crore (2020-21); Plus Total outstanding debt ₹ 8,654.13 crore (2021-22); Average outstanding Debt = ₹ 15,544.82 crore/ 2 = ₹ 7,772.41 crore; Interest paid during 2021-22= ₹ 529.53 crore; Average interest rate in per cent = ₹ 529.53 crore/ ₹ 7,772.41 crore x 100= 6.81 per cent

²¹ Example for 2021-22 [(Rate of growth of GSDP is 12.53 – Average Interest rate on outstanding Public Debt is ₹ 6.81 crore)/100] * Outstanding Public Debt is ₹ 8,654.13 crore] + Primary Deficit or Surplus is ₹ -269.26 crore

Chart 2.23: Trends of Debt Sustainability indicators



2.8.1 Status of Guarantees – Contingent Liabilities

Guarantees are contingent liabilities on the Consolidated Fund of the State in case of default by the borrower for whom the guarantees are extended. 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 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 details of outstanding guarantees given by the State Government including interest liability during the five-year period 2017-22 are shown in **Table 2.48**.

Table 2.48: Guarantees given by the State Government

Guarantees	2017-18	2018-19	2019-20	2020-21	2021-22
Maximum amount Guaranteed	648.71	3,849.19	3,941.97	4,527.71	4,668.47
Ceiling applicable to the outstanding amount of guarantees including interest (Criteria)	1,700.46	1,957.68	2,064.99	2,678.76	2,911.23 ²²
Outstanding amount of guarantees including interest at the beginning of the year	441.49	425.45	3,455.04	3,749.32	4,107.03

Source: Finance Accounts

The total guarantees (principal *plus* interest) outstanding as on 01 April 2022 was ₹ 4,107.03 crore, which exceeded the prescribed limit of thrice the total Tax Receipts (₹ 970.41 crore) of 2019-20.

During 2021-22, State Government has issued one fresh guarantees to SIDICO (Union Bank of India) amounting to ₹ 141.00 crore. During this financial year, guarantee commission of ₹ 6.22 crore was receivable and ₹ 1.41 crore was received, resulting in short-receipt of ₹ 4.81 crore. The position of guarantees reported in Statement 9 and 20 of the Finance Accounts 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 GoI.

²² Tax Receipt of 2019-20 X 3

Statement No. 9 of the Finance Accounts depicts ₹ 4,668.47 crore as loans guaranteed by the State Government. Further, the Finance Department could not provide complete details of all the loans guaranteed by the State Government. Audit tried to match this amount with the available records. It was observed that:

- a) The Teesta Stage III Project, which was implemented by Teesta Urja Limited (TUL) a State Public Sector Undertaking, was commissioned at a cost of ₹ 14,000 crore. The Project cost was financed in the ratio of 26 *per cent* Government of Sikkim equity, infused through Sikkim Power Investment Corporation Limited (SPICL) and 74 *per cent* debt. The debt portion was initially provided by a consortium of banks and was later taken over by Rural Electrification Corporation Limited (REC Ltd) and Power Finance Limited (PFC), both Public Sector Undertakings. Outstanding amount towards the loan stands at ₹ 9,595.68 crore as of March 2022.

Against the outstanding loan, Government of Sikkim had given a continuing guarantee of ₹ 375 crore till the expiry of the loan period. As per Section 129 of Indian Contract Act 1872. Continuing guarantee is defined as a guarantee which extends to a series of transactions. Thus, State Government has stood guarantee for the entire outstanding loan amount.

However, the State Government did not depict this guarantee as part of the information furnished for the purpose of Statement No 9 of Finance Accounts 2021-22 despite the fact that the details of this guarantee was submitted to the State Legislature as part of a White Paper²³. This has resulted in the understatement of the maximum amount guaranteed by the State Government to the extent of ₹ 9,595.68 crore.

- b) The Sikkim Power Development Corporation (SPDC) was incorporated by the Government of Sikkim to harness the small hydel projects in Sikkim. SPDC had availed loan from PFC & State Bank of Sikkim (SBS) in order to develop 4 hydel projects²⁴. As on March 2022, the outstanding balance of this loan is ₹ 39.99 crore (₹ 31.30 crore from PFC and ₹ 8.69 crore from SBS).

Against the loan availed from PFC, the Government of Sikkim had given a letter of comfort stating that in the event of default in payment of dues by SPDC, the State Government stands fully committed to repay the dues. Effectively, State Government has stood guarantee to the loan taken by SPDC. However, the same was not depicted in the Statement No 9 of the Finance Accounts 2021-22, Statement of guarantees given by the Government. This resulted in understatement of maximum amount guaranteed by ₹ 39.99 crore.

Audit has tried to collect the exact amount of guarantees given by the State Government. However, this was not available with the Finance Department.

²³ Submitted in December 2019

²⁴ ₹ 84.4 crore

2.8.2 Cash Balances

Under a resolution passed by the State Government in the year 1968-69, the State Bank of Sikkim (SBS) is vested with the responsibility of receiving money on behalf of State Government and making all Government payments and keeping custody of the cash balances of the Government. The arrangement continued after merger of Sikkim into the Indian Union.

Position of cash balances and investments of cash balances of the State Government at the end of 2020-21 and 2021-22 is shown in **Table 2.49**.

Table 2.49: Cash Balances and their investments

(₹ in crore)

Particulars	Opening balance on 1 April 2021	Closing balance on 31 March 2022
A. General Cash Balance		
Cash in treasuries	--	--
Deposits with State Bank of Sikkim	34.99	43.45
Deposits with other Banks	52.95	52.03
Remittances in transit – Local	0.00	0.00
Total	87.94	95.48
Investments held in Cash Balance investment account	1,309.56	2,073.06
Total (A)	1,397.50	2,168.54
B. Other Cash Balances and Investments		
Cash with departmental officers viz., Public Works, Forest Officers	0.95	0.95
Permanent advances for contingent expenditure with department officers	0.48	0.48
Investment in earmarked funds	593.31	619.22
Total (B)	594.74	620.65
Total (A + B)	1,992.24	2,789.19
Interest realised	117.46	40.30

Source: Finance Accounts

There was an increase of ₹ 796.95 crore (40.00 per cent) in cash balance of Government as on 31 March 2022 as compared to the previous year's balance.

As per the Finance Accounts, Government's cash balance with banks was ₹ 95.48 crore as on 31 March 2022. Out of this, balance of ₹ 43.45 crore and ₹ 52.03 crore were with SBS and other banks respectively. However, as per the records of the SBS, the Cash Balance of the Government stood at ₹ 0.45 crore, leaving an un-reconciled balance of ₹ 43.00 crore.

During the current year, i.e., 2021-22, the cash balance stood at 26.82 per cent of the budget of the State (₹ 10,399.38 crore).

The trend analysis of the cash balance investment of the State during 2017-22 revealed that investment was growing significantly till 2018-19, but during 2019-20, the cash balance investment dipped enormously by ₹ 1,506 crore (57 per cent) as compared to previous year. In 2020-21 and 2021-22, it was again increased by ₹ 160 crore and ₹ 763 crore respectively as compared to 2019-20. The status of cash balance investment for period 2017-22 is shown in **Table 2.50**.

Table 2.50: Cash Balance Investment Account (Major Head-8673)

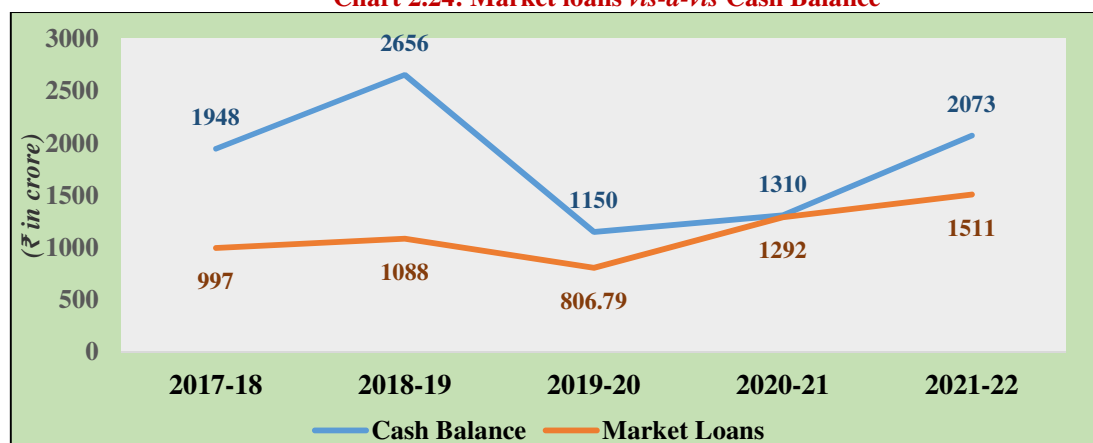
(₹ in crore)

Year	Opening Balance	Closing Balance	Increase (+) / decrease (-)	Interest earned
2017-18	1,910	1,948	38	110.68
2018-19	1,948	2,656	708	116.69
2019-20	2,656	1,150	-1,506	130.50
2020-21	1,150	1,310	160	117.46
2021-22	1,310	2,073	763	40.30

Source: St. 21 and St 14 of Finance Accounts.

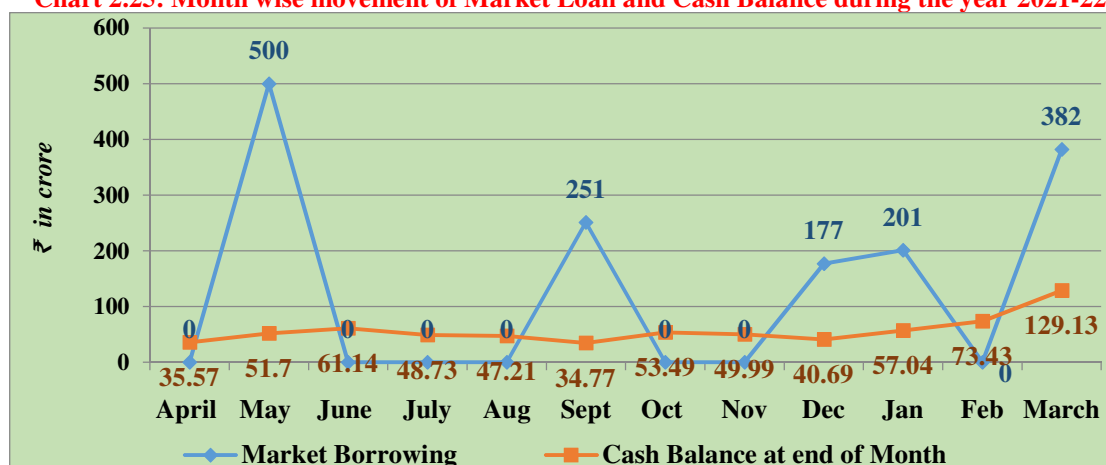
Chart 2.24 compares the Cash Balance and the Market Loans taken by the State during the period 2017-22. Market Loans were taken at higher interest rates whereas investment in Bank yielded interest at lower rates.

Chart 2.24: Market loans vis-à-vis Cash Balance



Source: Finance Accounts

Chart 2.25: Month wise movement of Market Loan and Cash Balance during the year 2021-22



Source: VLC Data of 2021-22

2.9 Conclusion

During the five-year period of 2017-22, State had maintained Revenue Surplus till 2018-19, but had Revenue Deficit of ₹ 1,343.81 crore and ₹ 760.83 crore during 2019-20 and 2020-21 respectively. However, there was Revenue Surplus of ₹ 411.88 crore during 2021-22.

Similarly, after successfully containing the Fiscal Deficit below three per cent of GSDP during 2017-19, the State's Fiscal Deficit was 6.62 per cent and 7.15 per cent of GSDP

during 2019-20 and 2020-21 respectively. However, Fiscal Deficit during 2021-22 was below three *per cent* of GSDP.

Revenue Receipts during the year 2021-22 increased (by ₹ 1472.90 crore) from ₹ 5607.82 crore in 2020-21 to ₹ 7080.92 crore in 2021-22 (by 26.27 *per cent*). State's Own Revenue (₹ 1,935.04 crore) increased by ₹ 306.05 crore (18.79 *per cent*) compared to the previous year (₹ 1,628.99 crore), while Grants-in-Aid from GoI increased by ₹ 181.56 crore (10.83 *per cent*) and State's Share of Union taxes and Duties increased by ₹ 985.28 crore (42.80 *per cent*) during 2021-22 as compared to the previous year.

About 27.33 *per cent* of the Revenue Receipts during 2021-22 came from the State's own resources, while Central Tax Transfers and Grants-in-aid together contributed 72.67 *per cent*. This is indicative of the fact that the State's fiscal position is largely dependent on Central Tax transfers and Grants-in-Aid from GoI.

During the period 2017-22, Total Expenditure of the State increased by 40.70 *per cent* (₹ 2,309.89 crore) from ₹ 5,675.58 crore in 2017-18 to ₹ 7,985.47 crore in 2021-22. During the current year, it increased by 1.31 *per cent* over the previous year. The ratio of Total Expenditure of the State to GSDP fluctuated between 22 *per cent* and 24 *per cent* during 2017-22.

Revenue Expenditure during the year 2021-22 was ₹ 6,668.84 crore (83.51 *per cent*) against the Total Expenditure of ₹ 7,985.47 crore. During the year, Committed Expenditure like salary & wages, pension, interest payments increased by ₹ 374 crore (9.07 *per cent*) from ₹ 4,125.13 crore during 2020-21 to ₹ 4,499.30 crore during 2021-22. The Committed Expenditure during 2021-22 was 63.55 *per cent* of the total Revenue Receipts and 67.46 *per cent* of the total Revenue Expenditure.

Capital Expenditure of the State had decreased from ₹ 1,506.78 crore in 2017-18 to ₹ 720.61 crore in 2019-20, but it increased to ₹ 1,513.88 crore in 2020-21. However, it again decreased to ₹ 1315.78 crore during 2021-22 registering a decrease of 13.09 *per cent* as compared to 2020-21.

Fiscal Liabilities of the State increased by 19.92 *per cent* from ₹ 9,058.84 crore in 2020-21 to ₹ 10,862.94 crore in 2021-22. During 2021-22, total Public Debt receipts was of ₹ 1,882.60 crore and the Government repaid ₹ 119.90 crore. There was an addition of ₹ 1,471 crore of Market Loans in 2021-22. The Public debt receipts of the State increased by ₹ 317.89 crore (20.32 *per cent*) over previous year.

Out of total outstanding Public Debt, 51.77 *per cent* (₹ 4,480.24 crore) of Public Debt is payable within the next seven years. Of the total outstanding Public Debt, internal debt consisting of market borrowings, loans from NABARD and Special Securities issued to NSSF constituted 93.23 *per cent* (₹ 8,068.39 crore).

The growth rate of Revenue Receipts has generally been lower than the growth rate of debt during the 2017-22 (except 2021-22). The burden of interest payment was 8.10 *per cent* of the Revenue Receipts during 2021-22. Though Net Debt available to the State was positive during the five years period ending 2021-22, there was a sharp increase in Net Debt available from ₹ 2.37 crore in 2019-20 to ₹ 1,034.91 crore and ₹ 1,188.82 crore in 2020-21 and 2021-22 respectively.

The Government had not transferred ₹ 69.25 crore under National Pension System to the NSDL as on 31 March 2022. Thus, current liability stood deferred to future year(s) and State had created an interest liability on un-transferred funds.

The return from investments made in State Public Sector Enterprises (SPSEs) was only 1.35 per cent during 2021-22 and some of the SPSEs were incurring recurring losses.

Out of 311 incomplete projects, 26 projects for which the State had spent ₹ 47.70 crore as of 31 March 2022, were pending for five years or more.

During 2021-22, the State Government received ₹ 10 crore towards State Compensatory Afforestation Fund, out of total available fund of ₹ 342.29 crore, only ₹ 70.00 crore was spent and there was an unspent balance of ₹ 272.29 crore.

Out of ₹ 0.07 crore cess collected under the Ecology & Environment Fund during 2021-22 the State Government has not transferred to the Fund. Also the State Government had not utilised the Cess for last three years.

There was un-reconciled cash balance of ₹ 43.00 crore as per accounts of the Government and the records of State Bank of Sikkim.

Huge cash balances (Month-wise) ranging between ₹ 34.77 crore and ₹ 129.13 crore, were maintained in Government account with SBS during 2021-22. No minimum cash limit had been prescribed by the Government.

The State Government did not provide complete details of the outstanding guarantees as on 31 March 2022.

2.10 Recommendations

- *Considering the increasing outstanding debt of the State, the Government may take appropriate steps to rationalise its committed revenue expenditure.*
- *To avoid liabilities under NPS, the State Government needs to transfer the outstanding funds already accumulated to NSDL, for management of the NPS. They may strictly monitor the allotment of PRAN to the employees.*
- *Accumulation of huge losses by above four SPSEs had eroded public wealth, which is a cause of serious concern and the State Government needs to review the working of these SPSEs for continuing their operations.*
- *The State Government needs to prioritise completion of incomplete projects in a planned manner with periodical review and monitoring mechanism at the highest level of administration so as to avoid time and cost inefficiencies. They need to specifically monitor those projects, which are being executed out of borrowed funds and pose a consequential extra financial burden on the Government.*
- *Increasing trend of debt maturity profile vis-à-vis the level of borrowings needs to be reviewed so as to ensure that mobilised financial resources are used adequately for incurring capital expenditure for creation of assets. The increasing trends of Revenue Expenditure be corrected by identifying potential wasteful expenditure and adopting economy measures across departments.*

- *The State Government needs to provide complete details of guarantees so that liabilities of the State Government are completely depicted in the Annual Accounts.*
- *The Government should frame a policy on prudent cash balance management and ensure reconciliation with State Bank of Sikkim.*

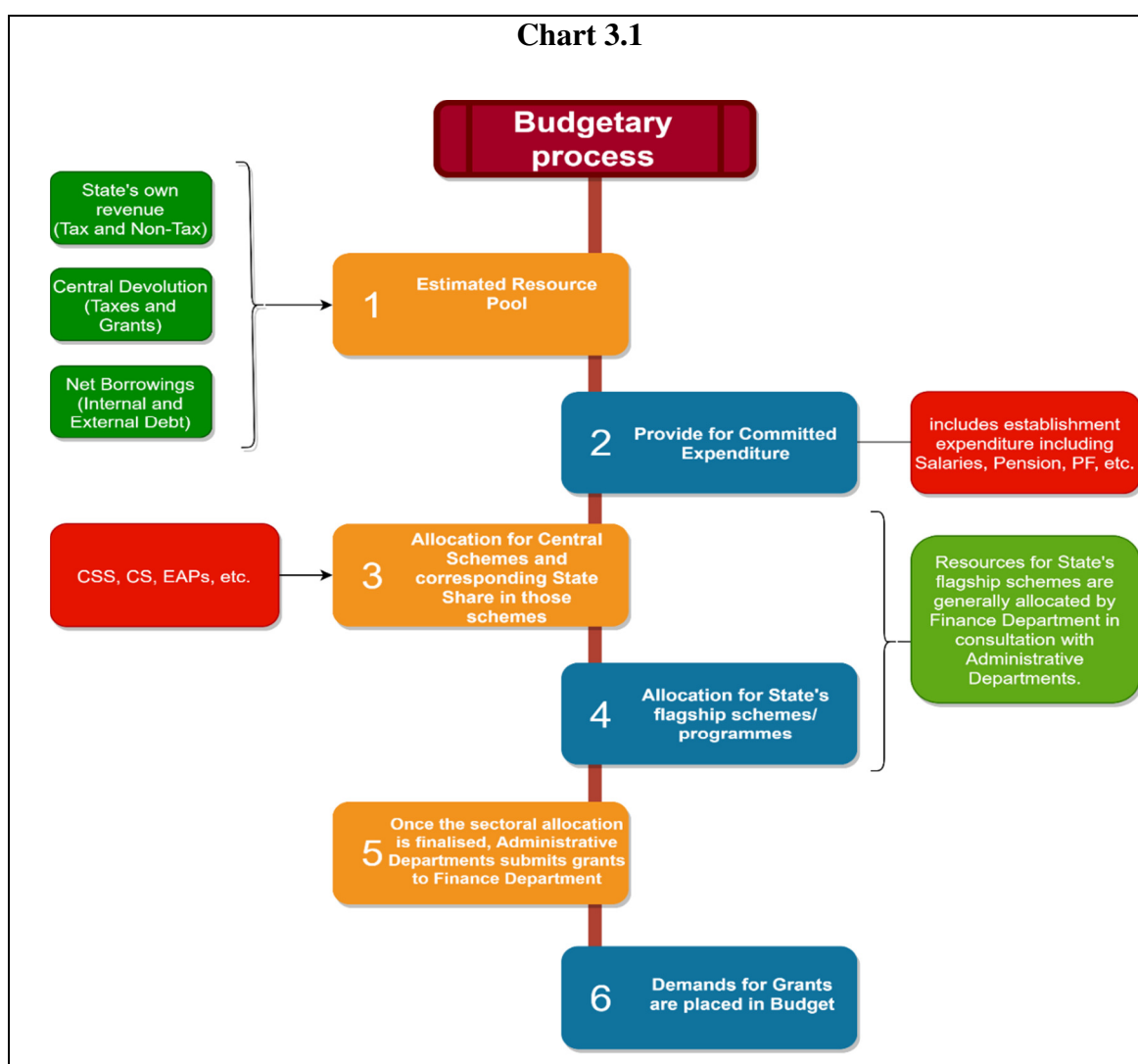
**CHAPTER-III:
BUDGETARY MANAGMENT**

Chapter III: Budgetary Management

This chapter is based on Appropriation Accounts of the State and reviews the appropriations and allocative priorities of the State Government and reports on deviations from Constitutional provisions relating to budgetary management

3.1 Budget Process

The annual exercise of budgeting is a means for detailing the roadmap for efficient use of the public resources. The Budget process commences with the issue of the Budget Circular, normally in the August each year, providing guidance to the departments in framing their estimates, for the next financial year. A typical budget preparation process in a State is given in **Chart 3.1**.



CSS: Centrally Sponsored Schemes; CS: Central Schemes

The Finance Bill, Annual Financial Statement (Budget), and Demands for Grants are mandated by Article 199, 202 and 203 of the Constitution of India respectively.

Article 202 of Constitution of India requires laying of a statement of, estimated receipts and expenditure of the State for that year, as the "Annual Financial Statement" before

the House or Houses of the Legislature of the State. The Annual Financial Statement should show expenditure charged on Consolidated Fund and other expenditure separately. It shall also distinguish expenditure on revenue account from other expenditure.

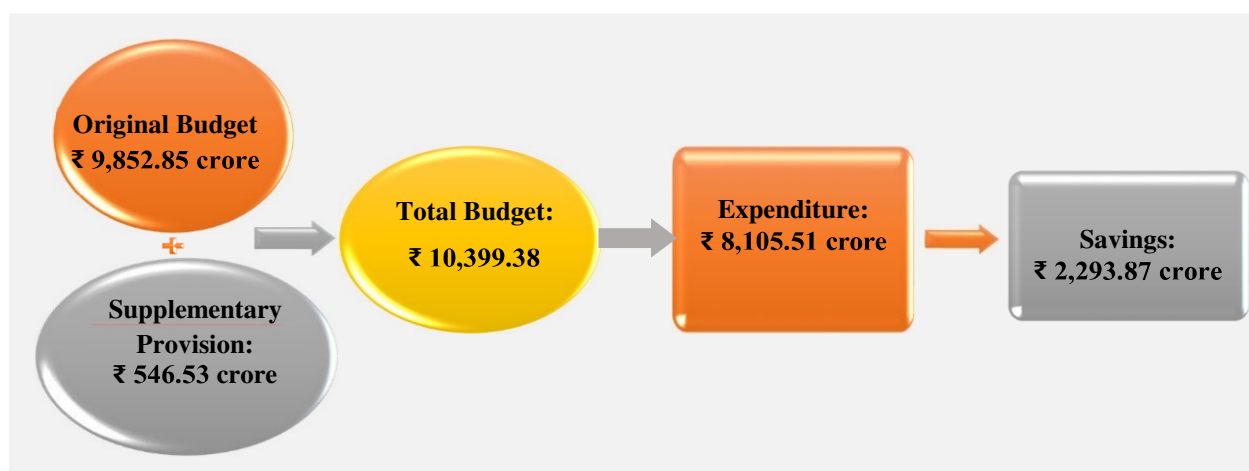
The Annual Financial Statement, also called general budget, is placed prior to the commencement of the financial year in the State Legislature, in accordance with Article 202 of the Constitution. The estimates of receipts and disbursements in the Annual Financial Statement and of expenditure in the Demand for Grants are shown according to the accounting classification under Article 150 of the Constitution.

No money shall be withdrawn from the Consolidated Fund of the State except under appropriation made by a law passed in accordance with provisions of the Article 204 of the Constitution. Supplementary or Additional Grant or Appropriation is provided during the course of a financial year in accordance with the Article 205 of the Constitution. It is the provision for meeting expenditure in excess of the budgeted amount.

Legislative authorisation is the *sine qua non* for incurrence of all expenditure by the State Government. To guide individual Government Departments, the State Governments frame financial rules and provide for delegation of financial powers. These delegations establish limits for incurrence of expenditure and the levels authorised to sanction such expenditure together with restrictions on appropriation and re-appropriations.

Apart from supplementary grant, Re-appropriation can also be used to re-allocate funds within a Grant. Re-appropriation is the transfer, by competent authority, of savings from one unit of appropriation to meet additional expenditure under another unit within the same section (Revenue-Voted, Revenue-Charged, Capital-Voted, Capital-Charged) of the Grant or Charged Appropriation. The budget of Government of Sikkim for the year 2021-22 consisted of 47 Demand for Grants/ Appropriations. The various components of the budget are depicted in **Chart 3.2**.

Chart 3.2: Budget and its utilisation in 2021-22



Source: Appropriation Accounts-2021-22

Chart 3.2 indicates that Supplementary Demands for Grants of ₹ 546.53 crore sought in January 2022 and March 2022 was not required as the gross expenditure (₹ 8,105.51 crore) was less than the Original Provisions (₹ 9,852.85 crore) by ₹ 1,747.39 crore (17.73 per cent). This was indicative of over estimation and poor financial management.

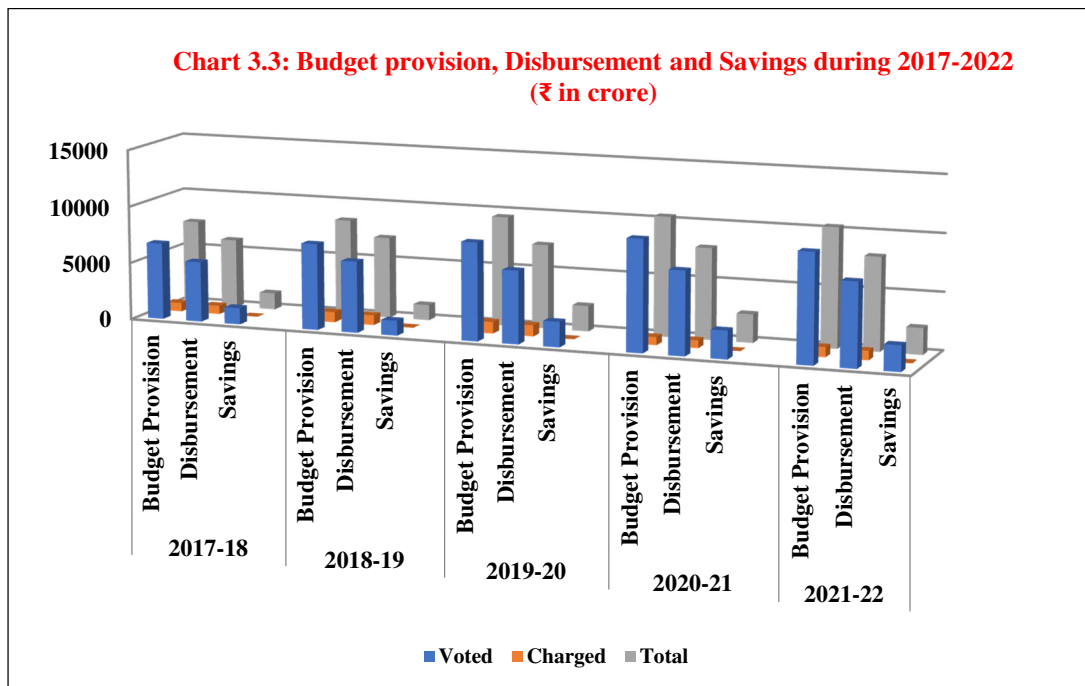
3.1.1 Summary of total provisions, actual disbursements and savings

A summarised position of the total budget provision, disbursement and savings/ excess with its further bifurcation into Voted/ Charged is given in **Table 3.1**.

Table 3.1: Budget provision, disbursement and savings during 2017-22

Year	Total Budget provision			Disbursements			Savings (Net)		
	Voted	Charged	Total	Voted	Charged	Total	Voted	Charged	Total
2017-18	6,707.65	756.13	7,463.78	5,273.05	746.02	6,019.07	1,435.37	10.11	1,445.48
2018-19	7,534.24	893.71	8,427.95	6,222.87	860.54	7,083.41	1,311.49	33.17	1,344.66
2019-20	8,554.34	1,008.46	9,562.80	6,359.04	977.99	7,337.03	2,195.30	30.47	2,225.77
2020-21	9,737.12	703.39	10,440.51	7,283.93	679.08	7,963.01	2,453.19	24.31	2,477.50
2021-22	9,530.56	868.82	10,399.38	7,294.67	810.84	8,105.51	2,235.90	57.97	2,293.87

Source: Appropriation Accounts



3.2 Appropriation Accounts

Appropriation Accounts provide details of expenditure of the Government for the financial year, compared with the amounts of the Voted Grants and Charged Appropriations for various purposes specified in the schedules appended to the Appropriation Act passed by the Legislature. These Accounts depict the original budget provision, supplementary grants, savings, surrenders and re-appropriations distinctly and indicate actual Capital and Revenue expenditure on various specified services *vis-à-vis* those authorised by the Appropriation Act. Appropriation Accounts are therefore, complementary to the Finance Accounts. Details of the original and

supplementary budget allocation, expenditure and savings as per the Appropriation Accounts of the State for the year 2021-22 are depicted in **Chart 3.2**.

Audit of appropriations by the CAG seeks to ascertain whether the expenditure actually incurred under various grants is in accordance with the authorisation given under the Appropriation Act and that the expenditure required to be charged under the provisions of the Constitution (Article 202) is so charged. It also ascertains whether the expenditure incurred is in conformity with the laws, relevant rules, regulations and instructions.

3.3 Comments on integrity of budgetary and accounting process

3.3.1 Unnecessary or excessive supplementary grants

As per Rule 86 of Sikkim Financial Rule (SFR) 1979, as amended in 2013, Supplementary Grants are provided if the sanctioned budget for any service in a financial year is found to be insufficient in that year or when a need has arisen during that year for supplementary or additional expenditure not contemplated in the original budget for that year. The Head of Departments concerned shall arrange to obtain necessary supplementary grants or appropriations in accordance with the provisions of Article 205 (1) of the Constitution.

Supplementary provision aggregating ₹ 224.83 crore obtained in January 2022 and March 2022 (₹ 50.00 lakh or more in each case) pertaining to 18 cases (11 under Revenue Section and seven under Capital Section) proved unnecessary as the total expenditure did not come up to the level of the original provisions. Details relating to the actual expenditure incurred against the original budget allocation and supplementary provision are given in **Appendix 3.1**.

3.3.2 Unnecessary or excessive re-appropriation

Re-appropriation is transfer of funds within a grant from one unit of appropriation, where savings are anticipated to another unit where additional funds are needed. As per the Appropriation Accounts, re-appropriations under 40 Heads of Account proved either excessive or insufficient and resulted in savings/ excess of over ₹ 10.00 lakh in each case, as detailed in **Appendix 3.2**.

From **Appendix 3.2**, it can be seen that the re-appropriations proved unnecessary in 35 cases, as the re-appropriated amount ultimately resulted in savings of ₹ 10 lakh or more in each case. Similarly, in four cases, there was excess of more than ₹ 10 lakh.

Substantial savings/ excesses in respect of Heads of Account where re-appropriation was resorted to, reflects poorly on planning and monitoring of budget allocation and its utilisation by the State Government²⁵.

²⁵ Against 39 cases, it was noticed that savings of more than ₹ 10 lakh occurred in 35 cases and excess occurred in four cases. Audit analysis revealed that against 35 cases of saving, 11 cases/department have the saving of more than ₹ one crore and against four cases of excess, two cases (Health and Family Welfare) have excess of more than ₹ one crore.

3.3.3 Unspent and surrendered appropriations and/ or large savings/ surrenders

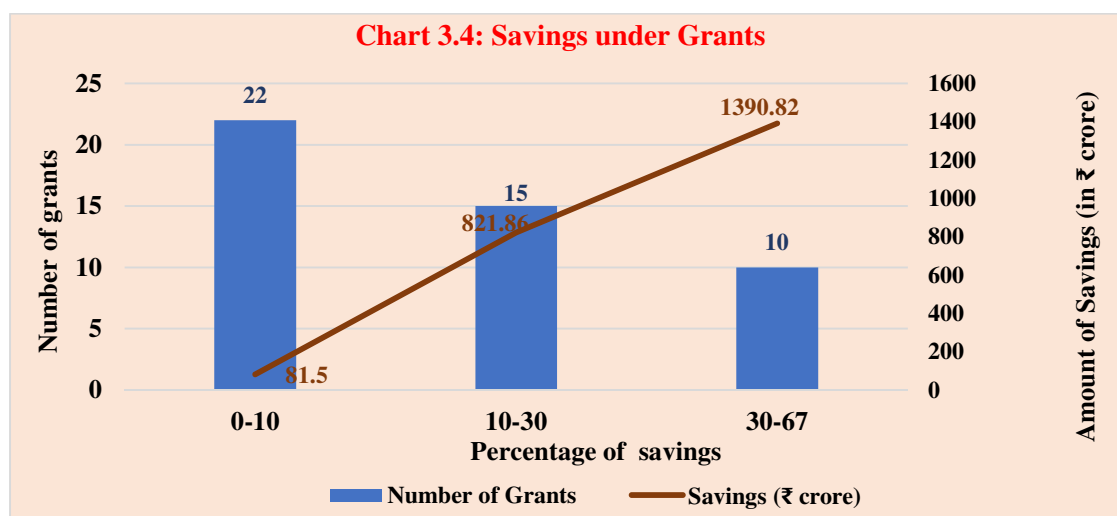
Complete accuracy of estimates may not always be possible; but where the omission or inaccuracy is the result of lack of forethought, neglect of the obvious or slipshod estimating, it is not readily excusable. The golden rule for all Estimating Officers should be to provide in the budget for everything that can be foreseen and to provide only as much as is necessary. The Administrative and Finance Departments should, in checking the estimates, apply unrelentingly the proven and well-tried check of average of previous actuals with known or reasonably foreseeable facts which may modify that average. When the need for surrender manifests itself, the Controlling Officers should carefully estimate the amounts that they can surrender. The aim should be to surrender as much as they can so as to keep the expenditure within the modified Grant.

Audit analysed the instances of savings of more than ₹ one crore and surrenders more than ₹ 50 lakh to assess utilisation of budget allocation, the quantum of savings, percentage of surrenders as compared to the total savings. The details are given in **Appendix 3.3**.

It was observed that in 37 Grants, there were substantial savings of ₹ 2,277.99 crore that ranged from ₹ 1.15 crore to ₹ 174.85 crore under Revenue Section and from ₹ 1.60 crore to ₹ 496.56 crore under Capital Section. The percentage of utilisation of total provision in Revenue Section ranged between 40.24 per cent and 97.47 per cent and in Capital Section between 14.75 and 97.73 per cent. It was seen that against total savings of ₹ 2,277.99 crore, ₹ 1,931.11 crore was surrendered and ₹ 275.23 crore remained to be surrendered as on 31 March 2022. Further, in Grant No. 10 (Health and Family Welfare), the surrender (₹ 8.67 crore) was more than the savings of ₹ 7.07 crore.

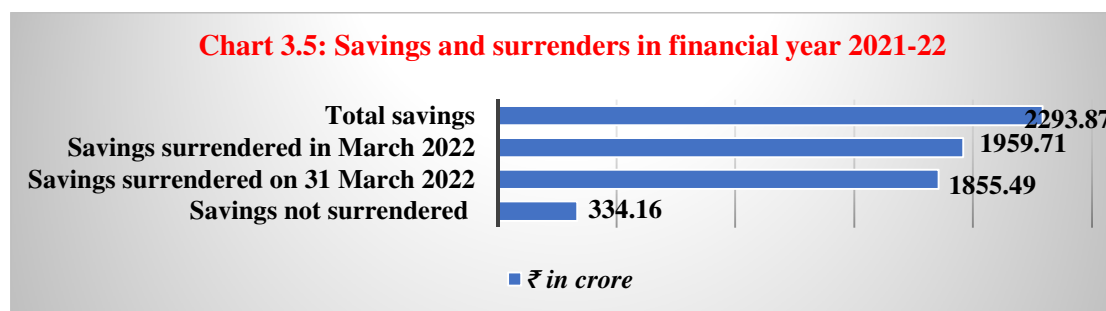
Thus, it is observed that the State's Budgetary allocations were based on unrealistic proposals as there is saving which indicated poor expenditure monitoring mechanism and weak scheme implementation capacities.

The distribution of number of Grants grouped by the percentage of savings along with total savings in each group is explained in **Chart 3.4**:



Source: VLC data and Appropriation Accounts

Details of savings and surrendered during 2021-22 and on 31 March 2022 are given in **Chart 3.5**.



Source: VLC data and Appropriation Accounts

From **Chart 3.5**, it can be seen that the State Government Departments surrendered ₹ 1,959.71 crore during March 2022 out of which, 95 per cent was surrendered on 31 March 2022.

The percentage of surrenders on 31 March to total surrenders has increased from 80 per cent in 2020-21 to 95 per cent in 2021-22.

3.3.3.1 Budget utilisation

Budget utilisation during the last five years is given in **Table 3.2** and **Chart 3.6**.

Table 3.2: Budget Utilisation during 2017-18 to 2021-22

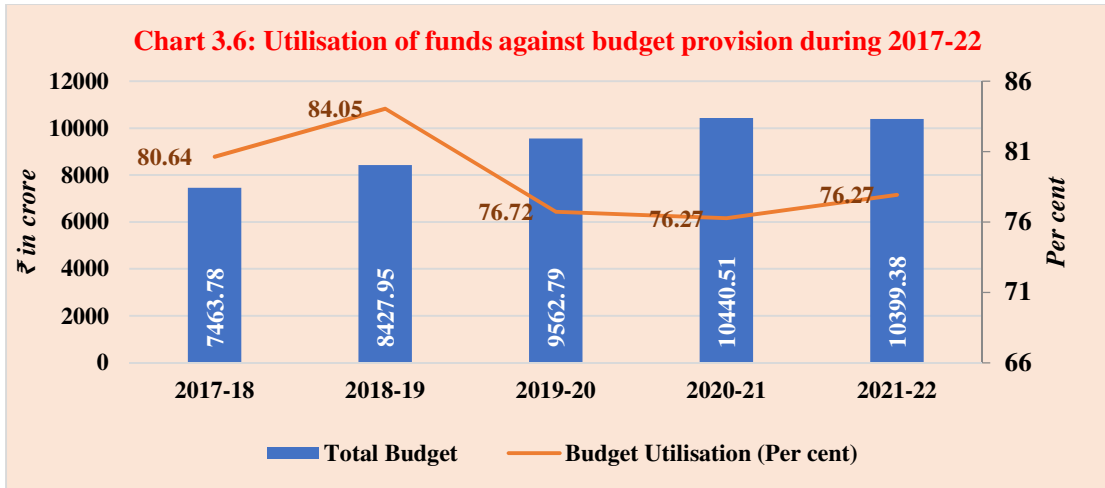
Year	Total Budget provision			Disbursements			Gross Saving			% of savings
	Voted	Charged	Total	Voted	Charged	Total	Voted	Charged	Total	
2017-18	6,707.65	756.13	7,463.78	5,273.05	746.02	6,019.07	1,435.37	10.11	1,445.48	19.37
2018-19	7,534.24	893.71	8,427.95	6,222.87	860.54	7,083.41	1,310.87	33.36	1,344.04	15.95
2019-20	8,554.34	1,008.46	9,562.80	6,359.04	977.99	7,337.03	2,195.30	30.47	2,225.77	23.27
2020-21	9,737.12	703.39	10,440.51	7,283.93	679.08	7,963.01	2,453.19	24.31	2,477.50	23.73
2021-22	9,530.56	868.82	10,399.38	7,294.67	810.84	8,105.51	2,235.90	57.97	2,293.87	22.49

Source: Appropriation Accounts

Review of overall utilisation of budget provisions relating to the period 2017-22 showed that the Government had substantial savings ranging between 15.95 per cent and 23.73 per cent of the total budget allocation. The details are shown in **Appendix 3.4**. Large amount of savings in allocated funds indicated inaccurate assessment of Receipts.

The savings are to be seen in the context of poor estimation of receipts in the Consolidated Fund of the State. As against the projected receipt of ₹ 8,223.26 crore during the year, the actual receipts of the State was only ₹ 7,080.72 crore (86.11 per cent). This resulted in the total expenditure of the State being restricted to ₹ 8,105.51 crore (77.94 per cent) as against the budgeted provision of ₹ 10,399.38 crore as the money was not actually available.

Chart 3.6 also depicts the utilisation of funds against the total budget provision during 2017-22.



Source: Appropriation Accounts

The utilisation of budget after improving from 2017-18 to 2018-19 fell sharply during 2019-20 and 2020-21 and again it improved in 2021-22.

3.3.3.2 Surrenders of allocations up to 100 per cent

Substantial surrenders of budgetary allocations (cases where more than 50 per cent of total provision were surrendered) were made in respect of 109 sub-heads. Out of the total provisions of ₹ 2,014.74 crore in those 109 sub-heads, ₹ 1,601.94 crore constituting 79.51 per cent of total budget provision were surrendered, which included 37 sub-heads under which 100 per cent allocations (₹ 411.82 crore) were surrendered. The details of such cases as well as reasons thereof are given in **Appendix 3.5**.

It was found that, out of 109 sub-heads, 28 sub-heads (24 per cent) pertained to developmental works, which got hampered due to non-utilisation of budgetary allocation.

3.3.3.3 Anticipated savings not surrendered

As per Rule 84 of SFR, the departments of Government shall surrender to the Finance Department, before the close of the financial year, all the anticipated savings noticed in the Grants/ Appropriations controlled by them.

Against the overall savings of ₹ 2,293.87 crore, ₹ 1,959.71 crore (85.43 per cent) was surrendered during 2021-22, of which, ₹ 1,856.46 crore (94.73 per cent) was surrendered on the last day of the year *i.e.* 31 March 2022. The total surrenders during 2021-22 (in excess of one crore or more), under Revenue Head was ₹ 808.73 crore whereas under Capital Head, it was ₹ 1,091.69 crore. The details are given in **Appendix 3.6**.

Non-surrender and surrender of savings on the last day of the financial year shows lax financial control.

3.3.4 Excess expenditure and its regularisation

Excess expenditure remaining unregularised for extended periods dilutes legislative control over expenditure.

The Public Accounts Committee (PAC) had discussed the Appropriation Accounts up to the year 2013-14. It was observed that excess expenditure of ₹ 12.82 crore pertaining to 45 grants and two appropriations for the years 2014-15 to 2019-20 were yet to be discussed by the PAC for their regularisation. Details of excess expenditure over the budget provision pending regularisation are given in **Table 3.3**.

Table 3.3: Excess over Provision Requiring Regularisation

(₹ in crore)

Year	Number of Grants	Appropriations	Amount of excess over provision	Status of Regularisation
2014-15	05 Grants-Grant Nos 3, 8, 31, 33, 42	-	4.28	Under examination by PAC
2015-16	01 Grant - Grant No 36	-	0.05	
2017-18	01 Grant - Grant No 34	-	0.76	
2018-19	01 Grant - Grant No 39 01 Appropriation	Governor	0.32	
2019-20	03 Grants – Grant No 21,28,31	-	7.41	
2020-21		-	-	-
TOTAL			12.82	

Source: Appropriation Accounts

The Department assured that the excess expenditure against demands for grant would be regularised as per PAC recommendations.

Thus, it can be seen that excess expenditure of ₹ 6.90 crore had taken place under six detailed heads of accounts. The excess expenditure under these heads ranged between 1.02 per cent and 4.70 per cent of the total budget provision.

3.4 Comments on effectiveness of budgetary and accounting process

3.4.1 Budget projection and gap between expectation and actual

Budgetary allocations based on unrealistic proposals, poor expenditure monitoring mechanism, weak scheme implementation capacities/ weak internal controls lead to sub-optimal allocation among various developmental needs. Excessive savings in some departments deprive other departments of the fund which they could have utilised.

The position of total budget allocation, utilisation of allocation and surrender under Revenue, Capital, Loans and Advances Sections of Voted and Charged expenditures in 2021-22 are shown in **Table 3.4**.

Table 3.4: Summarised position of Actual Expenditure vis-à-vis Budget (Original/ Supplementary) provisions during 2021-22

(₹ in crore)

Particulars	Original grant/ appropriation	Supplementary grant/ appropriation	Total	Actual expenditure	Gross Saving (-)/ Excess (+)	Amount surrendered	Amount surrendered on 31 March	Percentage of savings surrendered (Col. 7/6)
Voted								
I Revenue	6,842.98	122.79	6,965.77	5,978.03	-987.74	808.73	710.67	81.88
II Capital	2,140.10	423.34	2,563.44	1,315.79	-1,247.66	1,122.38	1,087.73	89.96
III Loans/ advances	1.35	0	1.35	0.85	-0.50	0.50	0.50	100
Total Voted	8,984.43	546.13	9,530.57	7,294.67	-2,235.9	1,938.61	1,798.90	
Charged								
I Revenue	747.54	0.4	747.94	690.94	-56.99	56.99	56.59	100
II Capital	120.88	0	120.88	119.90	-0.98	0.98	0.98	100
III Public Debt- Repayment	0	0	0	0	0	0	0	0
Total Charged	868.42	0.4	868.82	810.84	-57.97	57.97	57.57	100
Grant Total	9,852.85	546.53	10,399.38	8,105.51	-2,293.87	1,996.58	1,856.47	87.04

Source: Appropriation Accounts

During the year 2021-22, savings decreased to 22.06 per cent of total budget allocation as compared to 23.73 per cent during the previous year.

The overall savings of ₹ 2,293.87 crore was net result of total savings of ₹ 1,044.73 crore in 45 Grants and two Appropriations under Revenue Section and ₹ 1,249.14 crore in 28 Grants under Capital Section.

The details of Original Budget, Revised Estimate and Actual Expenditure during 2017-22 are given in **Table 3.5**.

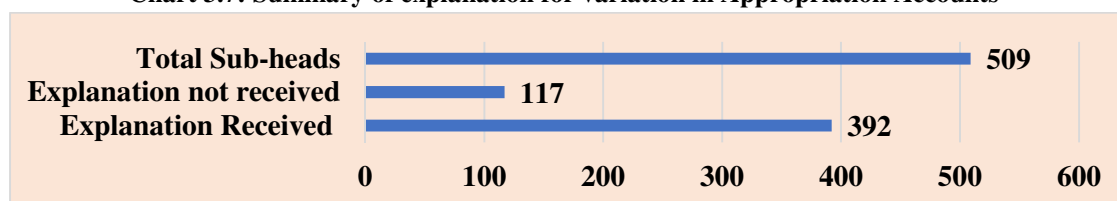
Table 3.5: Original Budget, Revised Estimate and Actual Expenditure during 2017-22

(₹ in crore)

Particulars	2017-18	2018-19	2019-20	2020-21	2021-22
Original Budget	6,364.02	7,133.82	8,887.99	9,285.92	9,852.85
Supplementary Budget	1,099.75	1,294.13	674.79	1,154.59	546.53
Revised Estimate	7,463.77	8,427.95	9,562.80	10,440.51	10,399.38
Actual Expenditure	6,019.07	7,083.41	7,337.03	7,963.01	8,105.51
Gross Savings	1,445.48	1,344.85	2,233.18	2,477.50	2,293.87
Percentage of saving	19.37	15.96	23.35	23.73	22.06

Source: Appropriation Accounts

The savings/excess were intimated (05 July 2022) to the Controlling Officers by the Office of Sr. DAG (A&E), Sikkim requesting them to explain the significant variations. Out of 509 sub-heads explanations for variations in respect of 392 sub-heads were received up to August 2022. Thus, explanations in respect of remaining 117 sub-heads (23 per cent) had not been received as depicted in **Chart 3.7**:

Chart 3.7: Summary of explanation for variation in Appropriation Accounts

Source: Departmental reply

3.4.2 Supplementary budget and opportunity cost

At times, while obtaining supplementary provision, the departments report to Legislature large additional requirements for different purposes under various schemes/activities, but fail to utilise the budget allocation.

The result of review of Grants and Appropriations under Capital Section with savings of more than ₹ 50 lakh and where supplementary allocations were sought is shown in **Table 3.6**.

Table 3.6: Grants and Appropriations under Capital Section with savings of more than ₹ 50 lakh
(₹ in crore)

Sl. No.	Grant No.	Name of Grant/ Appropriation	Original	Supplementary	Total	Actual Expenditure	Unutilised fund
CAPITAL (Voted)							
1	2	Animal Husbandry & VS	5.00	0.25	5.25	3.61	1.64
2	3	Buildings & Housing	97.73	120.37	218.10	192.09	26.00
3	7	Education	183.36	40.00	223.36	128.88	94.49
4	11	Food and Civil supplies	10.80	0	10.80	4.19	6.62
5	12	Forestry and Environment	3.02	0.10	3.13	1.01	2.12
6	13	Health Care & FW	57.03	0.83	57.85	40.75	17.10
7	14	Home	21.06	0	21.06	14.27	6.79
8	19	Water Resources	172.15	16.00	188.15	27.77	160.38
9	22	Land Revenue & Disaster Management	9.00	0	9.00	4.81	4.19
10	31	Power	28.68	76.34	105.02	102.64	2.38
11	33	Public Health Engineering	148.02	11.10	159.12	63.93	95.19
12	34	Roads and Bridges	283.62	56.72	340.34	202.29	138.05
13	35	Rural Development	684.75	10.00	694.75	198.19	496.57
14	38	Social Justice and Welfare.	27.62	5.62	33.24	22.42	10.82
15	40	Tourism & Civil Aviation	113.07	80.00	193.07	170.32	22.74
16	41	Urban Development	195.25	5.40	200.66	44.52	156.14
17	47	Skill Development	18.62	0	18.62	12.32	6.29

Source: Appropriation Account

It is seen that there was substantial savings of more than ₹ 50 lakh in 17 cases under Capital Section. As can be seen from **Table 3.6**, 14 departments were unable to spend the entire supplementary provision, as the expenditure was less than the original budget provision. At the same time, some of the schemes remained incomplete due to want of funds. Thus, the intended benefit of the unfinished schemes could not be extended to the public at large in such cases and might have led to escalation of the project cost.

There were 311 incomplete projects at the end of 2021-22 (Reference **Appendix 2.4 B**). Out of these, there were 14 incomplete projects with project cost of ₹ 10 crore or more. The details of projects lying incomplete with estimated cost of ₹ 10 crore and above are given in **Appendix 3.7**.

Several schemes/programmes declared by the Government do not typically get operationalised and run beyond the target schedule dates due to lack of preparatory work and lack of adequate allocation of budget.

3.4.3 Schemes on which no expenditure was made

Several policy initiatives taken up by the Government are partially or not fully executed due to non-approval of scheme guidelines/ modalities, non-commencement of works for want of administrative sanction, non-release of budget, *etc.* This deprives the beneficiaries of intended benefits. Savings in such schemes deprives other Departments of the funds which they could have utilised. The details are given in **Table 3.7**.

Table 3.7: Details of the schemes with Nil expenditure for which allocations of ₹ 10 lakh and above were made

(₹ in crore)

Sl. No.	Grant No. & Department	Accounting Head	Scheme Name	Approved outlay	Revised outlay
1	2-Animal Husbandry and Veterinary Services	4405-00-101-72-00-82	Renovation of Trout Raceways and living quarter at Sarchok Lachung and Repair of Fish Tank and Fencing	0.20	0.20
2		4405-00-101-72-00-83	Setting of Fish Farm -cum Hatchery for Indigenous Fish at Balutar along with weeding of Cat Fish-NH	0	0.25
3	7-Education	4202-01-203-70-46-80	Construction of Government Degree College Phase -II at Yangthang, West Sikkim-Special Central Assistance	0	10.00
4	-do-	4202-01-203-75-53	Major Works	0	30.00
5	13-Health and Family Welfare	2210-01-800-00-44-92	State Share revolving fund for Ayushman Bharat-PMJAY	0.32	0.32
6	-do-	4210-01-110-61-00-81	Procurement of Equipment (NESIDS) Central Share	0	0.10
7	-do-	4210-04-107-18-00-82	Capital Support for Procurement of Mobile Lab (NEC-Central Share)	0	0.73
8	30-Police	2055-00-115-19-00-83	Criminal Tracking Network and Systems (CSS)	0.83	0.83
9	34-Roads and Bridges	5054-04-337-60-46-70	Widening, Improvement and Carpeting at Reshi Legship Bermoik Road in West Sikkim (Special Central Assistance)	0	10.00
10	38-Social Justice and Welfare	2235-02-101-60-00-81	Creation of Barrier Free Environment for person with Disabilities with Disabilities Act 1995 (100% CSS)	0.12	0.12
11	-do-	2235-02-102-62-00-74	Anganwadi Training Centre (CSS)	0.15	0.15
12	-do-	4235-02-104-39-66-53	Construction of Old Age Home at Kitchu Dumra, South Sikkim (Central Share)	0	0.12

Sl. No.	Grant No. & Department	Accounting Head	Scheme Name	Approved outlay	Revised outlay
13	40-Tourism and Civil Aviation	5452-01-101-60-00-76	Construction of Passenger Ropeway from Pelling to Sanghachoeling in West Sikkim -SCA (Capital)	0	20.00
14	41-Urban Development	2217-05-800-82-22-81	Atal Mission for Rejuvenation and Urban Transformation (AMRUY)	0	16.57
Total					89.39

Source: Detailed Appropriation Accounts

Audit analysed schemes for which allocation of ₹ 10.00 lakh and above had been made, but no expenditure had been incurred on them during 2021-22. It was noticed that in respect of 14 schemes for which budget allocation of ₹ 89.39 crore was made, not a single rupee was spent. Reasons for non-utilisation were not available on records.

3.4.4 Misclassification of establishment expenditure under Capital Heads

As per Rule 84 of GFR 2017, significant expenditure incurred with the object of acquiring tangible assets of a permanent nature (for use in the organisation and not for sale in the ordinary course of business) or enhancing the utility of existing assets, shall broadly be defined as Capital Expenditure. Subsequent charges on maintenance, repair, upkeep and working expenses, which are required to maintain the assets in a running order as also all other expenses incurred for the day to day running of the organisation, including establishment and administrative expenses shall be classified as Revenue expenditure. Capital and Revenue expenditure shall be shown separately in Accounts. However, it was observed that during the year 2021-22, ₹ 11.26 crore expended for construction works was incorrectly booked under Revenue account. Booking of this expenditure to Revenue account not only inflated the Revenue expenditure but also suppressed the expenditure on Capital account. The details are given below:

Table 3.8: Misclassification of establishment expenditure under Capital Heads

Major Head	Major Head Description	Detailed Head	Detail Head Description	Amount (₹ in crore)
2711	Flood Control and Drainage	76	Construction of Mini Jhora Training Works	11.26

Source: NTA

3.4.5 Review of selected grants

Grant No. 07-Education Department and 15-Horticulture were selected for detailed scrutiny in audit to assess the compliance with prescribed budgetary procedures, monitoring of expenditure, control mechanisms and implementation of schemes within the grant. Audit examination of budgetary procedure and control over expenditure for the period from 2017-18 to 2021-22 of Education Department and Horticulture Department was conducted during September and October 2022. Outcome of the audit is discussed in the succeeding paragraphs.

3.4.5.1 Budgetary control/ monitoring system

Financial management involves efficient and effective use of financial resources to achieve the objectives of the organisation.

Horticulture Department is involved in promoting production of fruits providing technical guidance to local farmers and taking forward the mission of the Government towards Horticulture Development in Sikkim. The significance of horticulture is to improve land use, promoting crop diversification; generating employment and providing nutritional supplement to the, farmers and programme implementers.

The Education Department is entrusted to ensure school education to all the children in the State. The main objectives of the Education Department are universalisation of education at all levels, reduction in the rate of school dropouts, free and compulsory education up to the age of 14 and enhancing quality of education.

In this context, ensuring timely availability of funds to fulfil contractual commitments, optimising cost, allocating resources in a fair and transparent manner, timely utilisation of funds and proper record keeping are essential to achieve its objectives.

Audit review showed that the authorities of Education and Horticulture Departments bypassed the mandatory provisions of the Financial Rules, *etc.*, resulting in persistent savings under grants, surrender of funds less than actual saving, unnecessary/ excessive re-appropriation of funds as discussed in the following paragraphs.

Summarised position of actual expenditure against grants during 2017-18 to 2021-22 in respect of Grant No. 07–Education Department and Grant No. 15-Horticulture Department is given in **Table 3.9**.

Table 3.9: Summarised position of actual expenditure

(₹ in crore)

Year	Section	Original grant	Supplementary	Total	Expenditure	savings	Surrender
Grant No- 7 Education Department							
2017-18	Capital	32.20	51.83	84.03	59.55	24.47	18.47
	Revenue	614.21	27.85	642.06	565.38	76.68	75.53
2018-19	Capital	40.98	14.22	55.20	28.85	26.35	22.86
	Revenue	724.40	57.75	782.15	680.31	101.84	97.60
2019-20	Capital	32.30	13.60	45.90	20.10	25.80	25.74
	Revenue	1202.27	28.87	1231.13	1178.45	52.67	51.54
2020-21	Capital	24.92	93.67	118.59	101.21	17.38	12.55
	Revenue	1368.38	66.21	1434.59	1212.77	221.82	221.99
2021-22	Capital	183.36	40.00	223.36	128.88	94.49	53.93
	Revenue	1319.54	31.67	1351.20	1248.17	103.03	100.00
Total	Capital	313.76	213.32	527.08	338.59	188.49	133.55
	Revenue	5228.8	212.35	5441.13	4885.08	556.04	546.66
Grand Total		5542.56	425.67	5968.21	5223.67	744.53	680.21
Grant No-15 Horticulture Department							
2017-18	Capital	0	0.20	0.20	0.20	0	0
	Revenue	167.31	3.60	170.91	86.26	84.64	84.55
2018-19	Capital	1.62	3.00	4.62	4.04	0.58	0.05
	Revenue	156.62	7.69	164.31	101.71	62.60	60.35
2019-20	Capital	10.46	1.70	2.16	1.06	1.09	0.09
	Revenue	151.00	14.29	165.30	78.70	86.60	85.79
2020-21	Capital	1.51	0	1.51	0.49	1.11	1.11
	Revenue	127.55	5.00	132.55	102.96	29.59	29.54
2021-22	Capital	0.05	0	0.05	0.05	0	0
	Revenue	106.91	0	106.91	77.20	29.71	29.70
Total	Capital	13.64	4.9	8.54	5.84	2.78	1.25
	Revenue	709.39	30.58	739.98	446.83	293.14	289.93
Grand Total		723.03	35.48	748.52	452.67	295.92	291.18

Source: Appropriation Accounts

3.4.5.2 Unnecessary/excessive supplementary provision

Rule-86 of SFR requires obtaining supplementary provision if the sanctioned budget is found to be insufficient or to meet additional expenditure upon new services not contemplated in the original budget. Audit observed that the Education Department obtained supplementary provision of ₹ 425.67 (Capital ₹ 213.32 crore and ₹ 212.35 crore under Revenue Head) during 2017-18 to 2021-22 and in Horticulture Department ₹ 35.48 crore was obtained in supplementary provision (under Capital Head ₹ 4.90 crore and ₹ 30.58 crore in Revenue Head) during 2017-18 to 2021-22 (*Reference: Table 3.9*).

It was seen that during 2017-18 and 2021-22, in Education Department, the supplementary provisions of ₹ 212.35 crore under Revenue Heads was not required, as the Department could not utilise even the original budget provision. Similarly, the supplementary provisions of ₹ 35.48 crore (₹ 4.90 crore in Capital Head and ₹ 30.58 crore under Revenue Head) respectively were not required by the Horticulture Department as the Department could not utilise the original budget provision. The unnecessary obtaining of supplementary provision without utilisation resulted in non-adherence to State Financial Rules.

3.4.5.3 Persistent savings

Persistent savings in the Grants is indicative of inaccurate budget estimation and tendency of the Department to overestimate the requirement of funds. In Education Department, persistent and substantial savings during 2017-18 to 2021-22 ranged between 4.28 *per cent* and 15.46 *per cent* of the provision under Revenue Heads and between 14.66 *per cent* and 56.21 *per cent* under Capital Heads. Similarly, in Horticulture Department, persistent and substantial savings during 2017-18 to 2021-22 ranged between 22.32 *per cent* and 52.39 *per cent* of the provision under Revenue Heads and between 0 *per cent* and 73.51 *per cent* under Capital Heads. The details are given in **Table 3.13**. Thus, inaccurate estimation by both the Departments of required funds led to persistent savings under both Capital as well as Revenue Head.

3.4.5.4 Surrender of funds less than actual savings

According to Rule-84 of SFR, all the anticipated savings should be surrendered to the Finance Department before the close of the financial year. During 2017-18 to 2021-22, against the saving of ₹ 744.03 crore, Education Department surrendered ₹ 680.21 crore (91.42 *per cent*) leading to non-surrender of saving of ₹ 64.49 crore (8.67 *per cent*). Similarly, during 2017-18 to 2021-22, against the saving of ₹ 295.92 crore, Horticulture Department surrendered ₹ 291.18 crore (98.39 *per cent*) leading to non-surrender of saving of ₹ 4.74 crore (1.60 *per cent*). The details are shown in **Table 3.10**.

Table 3.10: Surrender of funds less than actual savings

(*₹ in crore*)

Year	Section	Savings	Surrendered	Saving not surrendered
Grant No-7 Education Department				
2017-18	Capital	24.47	18.47	6.00
	Revenue	76.68	75.53	1.15
2018-19	Capital	26.35	22.86	3.49
	Revenue	101.84	97.60	4.24
2019-20	Capital	25.80	25.74	0.06
	Revenue	52.67	51.54	1.13
2020-21	Capital	17.38	12.55	4.83
	Revenue	221.82	221.99	
2021-22	Capital	94.49	53.93	40.56
	Revenue	103.03	100.00	3.03
Total	Capital	188.49	133.55	54.94
	Revenue	556.04	546.66	9.55
Grand Total		744.53	680.21	64.49
Grant No-15 Horticulture Department				
2017-18	Capital	0	0	0
	Revenue	84.64	84.55	0.09
2018-19	Capital	0.58	0.05	0.53
	Revenue	62.60	60.35	2.25
2019-20	Capital	1.09	0.09	1.00
	Revenue	86.60	85.79	0.81
2020-21	Capital	1.11	1.11	0
	Revenue	29.59	29.54	0.05
2021-22	Capital	0	0	0
	Revenue	29.71	29.70	0.01
Total	Capital	2.78	1.25	1.53
	Revenue	293.14	289.93	3.21
Grand Total		295.92	291.18	4.74

Source: Appropriation Accounts

Audit observed that surrender of funds was less than the actual savings during the entire review period (2017-18 to 2021-22) except in Revenue Sector during 2020-21 under Education Department.

It was seen that in Education Department, against aggregate savings of ₹ 188.49 crore under Capital Head during 2017-22, ₹ 133.55 crore (71 per cent) was surrendered and ₹ 54.94 crore (29 per cent) was not surrendered and in Horticulture Department against aggregate savings of ₹ 2.78 crore under Capital Head during 2017-22, ₹ 1.25 crore (45 per cent) was surrendered and ₹ 1.53 crore (55 per cent) was not surrendered.

Similarly, in Revenue Head of Education Department, against the total savings of ₹ 556.04 crore, ₹ 9.55 crore (two per cent) was not surrendered and in Horticulture Department, against the total savings of ₹ 293.14 crore, ₹ 3.21 crore (one per cent) was not surrendered.

Failure to surrender ₹ 64.49 crore²⁶ by Education Department and ₹ 4.74 crore²⁷ by Horticulture Department was indicative of violation of SFR and surrender of fund less

²⁶ Revenue ₹ 9.55 crore + Capital ₹ 54.94 crore

²⁷ Revenue ₹ 3.21 crore + Capital ₹ 1.53 crore

than the actual savings and availing of unnecessary supplementary provision indicated inadequate budgetary controls.

3.4.5.5 Anticipated savings not surrendered

In terms of Rule 84 of Sikkim Financial Rules 1979, the spending departments are required to surrender the grants/appropriation or portion thereof to the Finance Department as and when the savings are anticipated. However, Education and Horticulture Department had not surrendered the savings as shown in **Table 3.11**.

Table 3.11: Funds not surrendered

(₹ in lakh)

Year	Name of the scheme	Head	Total grant	Actual expenditure	Surrender	Savings
Grant No-7 Education Department						
2017-18	Construction of various works at Sr. TNSSS, Gangtok	4202-01-202-70-45-84	22.00	0	0	22.00
2017-18	Construction/Upgradation of various schools in West District	4202-01-202-70-46-86	127.00	26.86	0	100.14
2017-18	Shifting of Rongli JHS	4202-01-201-70-45-89	50.00	9.83	0	40.17
2017-18	Establishment of New Degree College	4202-01-202-70-47	180.00	60.08	0	119.91
2017-18	Construction of Science Block at Kamrang College, Namchi	4202-01-202-70-83	189.00	0	0	189.00
2017-18	Extension of School Building at Omchung JHS, West Sikkim	4202-01-201-70-46-84	22.00	18.32	0	3.68
2017-18	Construction of Food Court at Namchi Government College	4202-01-202-70-82	50.00	0	0	50.00
2018-19	Financial support to students of NE Region	2202-03-103-82	5.85	0	0	5.85
2018-19	Financial support to students of NE Region (State share)	2202-03-103-83	1.88	0	0	1.88
2018-19	Construction of Girls College at Khamdong	4202-01-201-70-80	100.00	0	0	100.00
2018-19	Construction of Science Block at Kamrang Government College (NEC)	4202-01-203-70-48-83	189.00	177.06	0	
2019-20	Construction of 6 rooms school building at Ben Senior Secondary School	4202-01-203-46-85	10.00	8.99		1.00
2020-21	Construction of Yangthang College	4202-01-203-70-46-79	900.00	622.00	0	278.00
2021-22	Repairing of Gaikhana Primary School under Kabi Lungchok Constituency	4202-01-201-70-47-75	20.00	17.61	0	2.39
2021-22	Fencing at Phodong Sr. Sec. School, Kabi Lungchok Constituency	4202-01-202-70-47-76	30.00	26.41	0	3.59

Year	Name of the scheme	Head	Total grant	Actual expenditure	Surrender	Savings
Grant No-7 Education Department						
2021-22	Construction of Government Degree College Phase –II at Yangthang, West Sikkim (SCA)	4202-01-203-70-46-80	1,000.00	0	0	1,000.00
2021-22	Samagra Siksha	4202-01-800-29-00-83	359.56	309.78	0	49.78
Total			3,256.29	1,276.94	0	1,334.76
Grant-15 Horticulture Department						
2017-18	Cardamom Insurance Scheme	2401-00-800-16-00-76	20.00	0	0	20.00
2017-18	Cold storage unit	4401-00-800-16-00-67	100.00	0	0	100.00
2018-19	Procurement of Water Tanks	2401-00-800-16-00-77	100.01	98.33	0	1.68
Total			220.01	98.33	0	121.68

Source: Detailed Appropriation Accounts

Audit analysis of surrender under Grant No- 07 and Grant No-15 revealed that despite savings, no funds were surrendered.

3.4.5.6 Substantial savings

Budget is prepared based on the activities to be undertaken for a year and the provision of funds is made to discharge the payment required for them. Analysis of budget provision and actual expenditure of Education and Horticulture Department for the period 2017-18 to 2021-22 covered under review showed that in two Major Heads under Grant No-7, there were substantial savings (more than 20 per cent in each case) as detailed in **Table 3.12**.

Table 3.12: Substantial savings during 2017-22

(₹ in crore)

Year	Name of the scheme	Total Grant	Actual expenditure	Savings	% of Saving
Grant No. 7 Education Department					
2018-19	2059-60-053-60 Work Charged Establishment	5.70	2.96	2.74	48.07
2018-19	4202-01-201-29 National Education Mission	1.61	1.06	0.55	34.16
Total		7.31	4.02	3.29	

Source: Appropriation Accounts

The reasons for the savings was due to non-release of salaries to the newly appointed employees for want of ID number and non-submission of anticipated bills in time.

3.4.5.7 Trends of expenditure

As per Note 3 under Rule 84 of SFR, rush of expenditure, particularly in the closing month of the financial year, is to be regarded as a breach of financial propriety and should be avoided. Further, Government of India, Ministry of Finance vide Circular No F. No. 2(27)-B (D)/2020 issued Budget Circular 2021-22 in October 2020 wherein balanced pace of expenditure was stipulated as 33 per cent of the budget estimates may be spent in the last quarter of the financial year. Besides, the stipulation that during the month of March the expenditure should be limited to 15 per cent of the budget estimates was reiterated.

Audit noticed that the pace of expenditure incurred by Education Department was well within the parameters prescribed by Ministry of Finance, GoI however, pace of expenditure incurred by Horticulture Department breached the threshold prescribed as detailed in **Table 3.13**.

Table 3.13: Trends of Expenditure during 2017-22

	(₹ in crore)				
Particulars	2017-18	2018-19	2019-20	2020-21	2021-22
7-Education					
Expenditure during April to December	440.76 (70.53)	472.82 (66.67)	958.32 (79.96)	897.51 (68.30)	997.11 (72.41)
Expenditure during January to February	78.84	165.52	159.17	231.11	187.62
Expenditure during March	105.33	70.83	81.05	185.36	192.32
Total	624.93	709.17	1198.54	1313.98	1377.05
Percentage of Expenditure during January to March	29.47	33.33	20.04	31.70	27.59
Percentage of Expenditure during March	16.85	9.99	6.76	14.11	13.97
15-Horticulture					
Expenditure during April to December	37.17 (46.60)	44.08 (41.68)	52.50 (60.72)	59.34 (57.41)	48.75 (63.11)
Expenditure during January to February	6.48	12.18	22.36	19.68	10.00
Expenditure during March	36.11	49.49	11.60	24.34	18.50
Total	79.76	105.75	86.46	103.36	77.25
Percentage of Expenditure during January to March	53.40	58.32	39.28	42.59	36.89
Percentage of Expenditure during March	45.28	46.80	13.42	23.55	23.95

Source: VLC figures

Table 3.13 shows that the expenditure incurred by Horticulture Department during the last quarter exceeded the stipulation ranging from 3.89 per cent in 2021-22 to 25.32 per cent in 2018-19, similarly the expenditure in the closing month of the financial year exceeded the stipulation ranging from 8.55 per cent in 2020-21 to 31.80 per cent in 2018-19.

Hence, the budgetary management and control over expenditure for the period 2017-18 to 2021-22 in respect of Grant No. 07 Education Department showed that against total provision of ₹ 5,928.21 crore, expenditure of ₹ 5,223.67 crore was incurred, resulting in unspent provision of ₹ 744.53 crore (13 per cent), cases of unnecessary supplementary provision (₹ 425.67 crore), surrender of funds less than actual savings (₹ 680.21 crore) and anticipated savings of ₹ 64.49 crore not surrendered. There were cases of persistent and substantial savings and non-utilisation of funds.

Similarly, the budgetary management and control over expenditure for the period 2017-18 to 2021-22 in respect of Grant No. 15 Horticulture Department showed that against total provision of ₹ 748.52 crore, expenditure of ₹ 452.67 crore was incurred resulting in unspent provision of ₹ 295.92 crore (13 per cent), cases of unnecessary supplementary provision (₹ 35.48 crore), surrender of funds less than actual savings (₹ 291.18 crore) and anticipated savings of ₹ 4.74 crore not surrendered. There were cases of persistent and substantial savings, non-utilisation of funds and rush of expenditure during the month of March during 2021-22 (23.95 per cent).

3.5 Conclusion

Budgetary assumptions of the State Government were not very realistic during 2021-22 and despite carrying out an elaborate pre-budget exercise to bring about efficiency and transparency in budget formulation and execution, budgetary estimates were off the mark to a considerable extent, and control over the execution and monitoring of budget was inadequate.

Out of ₹ 2,293.87 crore savings during the year which was 22.06 *per cent* of the budget provision of ₹ 10,399.38 crore. The Controlling Officers surrendered savings of ₹ 1,959.71 crore (85.43 *per cent*) during last month of the year, with major portion of savings ₹ 1,855.49 crore (80.89 *per cent*) of the total savings being surrendered on the last day of the financial year 2021-22.

During 2021-22, no excess expenditure had taken place. However, an excess expenditure of ₹ 12.82 crore in respect of previous years (from 2014-15 to 2019-20) was pending for regularisation by the PAC/State Legislature.

Against the total Revenue Expenditure of ₹ 5,978.03 crore, State Government incurred an expenditure of ₹ 911.28 crore, constituting about 15.24 *per cent* in March 2022. However, out of ₹ 911.28 crore incurred in March 2022, ₹ 312.44 crore (34.29 *per cent*) was spent on the last day of the financial year *i.e.*, 31 March 2022.

The explanations for variations in expenditure vis-à-vis allocations were not provided in respect of 117 sub-heads (22.99 *per cent*) out of 509 sub-heads to the office of Sr. DAG (A&E).

During the period 2017-22, the Government had substantial savings ranging between 15.95 *per cent* and 23.73 *per cent* of total budget allocation and could utilise between 76.27 *per cent* and 84.05 *per cent* of total allocation. Although the issue of persistent savings is being highlighted in the Reports of the CAG on State Finances every year, Departments had not taken any perceptible action in this regard.

Supplementary Grants/ Appropriations were obtained without adequate justification. During 2021-22, Supplementary provision aggregating ₹ 224.83 crore obtained in 18 cases (with ₹ 50.00 lakh or more), proved unnecessary as the total expenditure did not come up to the level of original provision and re-appropriations under 18 Heads of Account proved excessive or insufficient and resulted in saving/ excess of over ₹ 10.00 lakh. Despite flagging this issue every year over the last several years, the State Government had failed to take corrective measures in this regard.

3.6 Recommendations

- *State Government needs to formulate a realistic budget based on reliable estimates of the needs of the Departments and their capacity to utilise the allocated resources. Data from SIFMS of previous years may be used as indicator for fund requirement and incurring expenditure capacity.*
- *An appropriate control mechanism needs to be instituted by the Government to enforce proper implementation and monitoring of budget to ensure that savings*

are curtailed, large savings within the Grant/ Appropriation are controlled, and anticipated savings are identified and surrendered within the specified time frame;

- *Although the issue of persistent savings is being highlighted in the Reports of the CAG on State Finances every year, no corrective measure has been taken by the departments. This shows that there is inadequate monitoring, especially as the savings are taking place year after year. The Finance Department should take proactive measures to eliminate persistent savings.*
- *Controlling Officers need to be made aware of their responsibility to explain the variation in expenditure from the allocation to facilitate proper analysis of budget and preparation of meaningful Appropriation Accounts;*
- *Excess expenditure over grants approved by the Legislature needs to be viewed seriously and got regularised at the earliest; and*
- *The Education and Horticulture Department may strengthen its budgetary management on basis of realistic estimates so that financial resources can be allocated/ utilised efficiently and effectively to achieve the desired objectives.*

**CHAPTER-IV:
QUALITY OF ACCOUNTS AND
FINANCIAL REPORTING
PRACTICES**

CHAPTER IV: QUALITY OF ACCOUNTS AND FINANCIAL REPORTING PRACTICES

This chapter comments on the quality of accounts rendered by various authorities of the State Government and issues of non-compliance with prescribed financial rules and regulations by various Departments of the State Government

A sound internal financial reporting system with relevant and reliable information significantly contributes to efficient and effective governance by the State Government. Compliance with financial rules, procedures and directives as well as the timeliness and quality of reporting on the status of such compliance is, thus, one of the attributes of good governance. Reports on compliance and controls, if effective and operational, assist the Government in meeting its basic stewardship responsibilities, including strategic planning and decision-making.

4.1 Funds outside Consolidated Fund or Public Account of the State

Article 266 (1) subject to the provisions of Article 267 of the Constitution of India, provides that all revenues received by the Government of a State, all loans raised by issue of treasury bills, loans or ways and means advances and all moneys received by that Government in repayment of loans shall form one consolidated fund to be entitled the 'Consolidated Fund of the State'. Article 266 (2) provides that all other public moneys received by or on behalf of the Government of a State shall be credited to the public account of the State, as the case may be.

It has been observed that funds meant to be credited to Consolidated Fund or Public Account are credited to bank accounts as detailed in the succeeding paragraphs.

4.1.1 Unaccounted Revenue and Expenditure transactions

Sikkim Financial Rules (SFR) stipulates that all monies received by or on behalf of Government should be brought into Government account without delay; and "the head of every department/ office shall be responsible to ensure that all revenue, receipts or other sums due to Government are regularly and promptly assessed, realised and credited to Government account under the relevant head of account". Further, as per the provisions of Articles 266(3), 267(2) and 283(2) of the Constitution of India, no authority may incur any expenditure or enter into any liability involving expenditure or transfer of money for investment or deposit from Government account unless such expenditure or transfer, as the case may be, has been sanctioned by general or special orders of Government or by any authority to which power has been duly delegated in this behalf. Power Department of Sikkim (PDS) is entrusted with management of electricity operations in the State. The activities of PDS include generation of electricity, supply of electricity, create, operate and maintain infrastructure required for distribution of electricity within the State. In addition, PDS also conducts trading *i.e.*, selling and purchasing of electricity outside the State. As PDS is a Government Department, it is required to follow Government Accounting Rules for accounting of receipts and expenditure.

Table 4.1 shows the details of irregularities with respect to accounting of receipts²⁸ and expenditure during 2021-22.

Table 4.1: Irregularities with respect to accounting of receipts and expenditure by PDS
(₹ in crore)

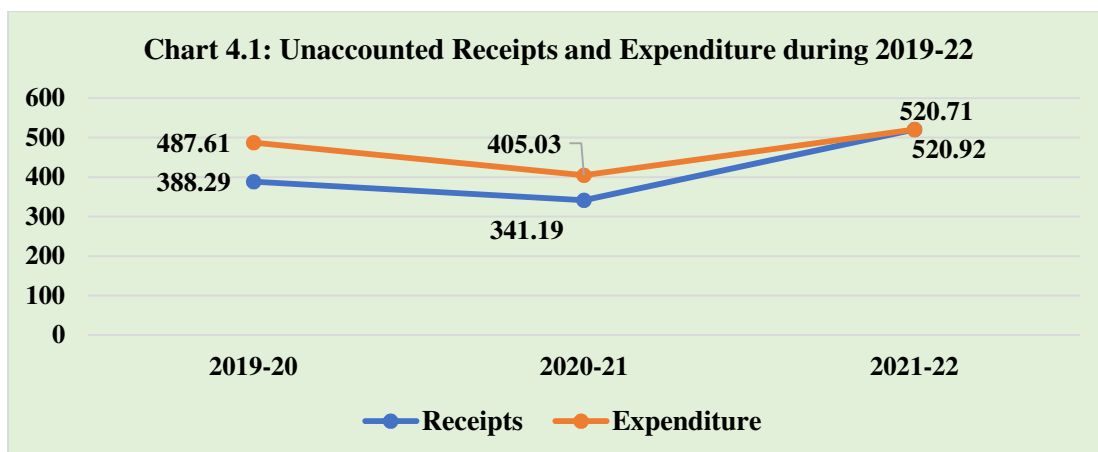
Particulars	Amount Involved	Audit Observations
Receipts		
Sale proceeds of electricity sold outside the State (Surplus Power)	189.16*	The government sold the excess power to outside of State.
Royalty receipts from the HEPs located in the State	331.55 [#]	Royalty amounting to ₹ 331.55 crore from two HEPs ²⁹ had not been credited into Government Account and was transferred to the Bank Accounts maintained by the SPICIL.
Total	520.71	
Expenditure		
Purchase of electricity	198.13*	During the winter season, the State experiences shortage in electricity. PDS purchases electricity from the revenue earned by selling the surplus electricity and the expenditure was incurred from the same bank account in which the receipts from the sale of electricity outside the State are credited (Sl. No. 1). As such, the expenditures were being incurred without approval of Legislature and were not reflected in Government Accounts.
Repayment of Loans	322.79 [#]	The SPICIL had borrowed funds from PFC on the guarantee of GoS. The servicing of the loans availed by the SPICIL from PFC was done from the royalty money received from two HEPs (Sl. No. 2). Therefore, these expenses were also not included in Government Account.
Total	520.92	

Source: *SSERC Report # SPICIL balance sheet and loan schedule

As can be seen from **Table 4.1**, Revenue Receipts of ₹ 520.71 crore earned from sale proceeds of electricity sold outside the State and royalty receipts from the HEPs located in the State, were not deposited in the Consolidated Fund of State by PDS. This led to understatement of Government Revenue Receipts by ₹ 520.71 crore. Further, an expenditure of ₹ 520.92 crore had been incurred without routing it through Government Accounts resulting in understatement of Government expenditure by ₹ 520.92 crore. This led to an overall overstatement of Revenue surplus and understatement Fiscal Deficit by ₹ 0.21 crore during 2021-22.

²⁸ The PDS has three main sources of revenue (i) sale proceeds of electricity sold to outside the State, (ii) Royalty receipts from the Hydro-electric Projects (HEPs) located in the State and (iii) sale proceeds of electricity within the State.

²⁹ i) Chuzachen (GATI)-₹ 26.47 crore, ii) Teesta Stage III (Teesta Urja Ltd)- ₹ 305.08 crore



As can be seen from **Chart 4.1**, the State had managed to carry out substantial amount of transactions involving huge receipts and expenditure without accounting them in the books of accounts. It is pertinent to mention here that despite being pointed out in the previous State Finance Audit Report³⁰, no corrective measures to route the receipts and expenditure through the Government Account was taken by the State Government.

4.1.2 Sikkim State Legal Services Authority- Non creation of State Legal Aid Fund

As per Section 16 of the Legal Services Authorities Act, 1987, the State Authority shall establish a fund to be called the “State Legal Aid Fund” in which all grants received from Central or State Government or any donation shall be credited into this Fund.

However, the said Fund was neither notified nor created as on 31 March 2022 by the State Government. Thus, due to non- creation of the State Legal Aid Fund by the State Government, the grants and other receipts received from National Legal Services Authority was kept in a bank account and the expenditure incurred from State Government allocation were routed through the State treasury.

The Sikkim State Legal Services Authority stated (April 2022) that the matter have been taken up with the State Government for creation of Fund. Thus, due to non-creation of the Sikkim State Legal Services Authority Fund, the grants, fee and other receipts collected by the SSLSC were being kept in a bank account. As on 31 March 2022, the SSLSC Bank Account had a balance of ₹ 38.01 Lakh.

4.1.3 Funds lying unutilised in the Bank Accounts of the Departments

Rule 28 of Sikkim Financial Rules provides that no money shall be drawn from the treasury unless it is required for immediate disbursement. It is not permissible to draw money from the treasury in anticipation of demand or to prevent the lapse of budgetary grants.

As per information furnished by 21 CCOs (out of 47 CCOs in the State) to the office of Sr. DAG (A&E) Sikkim, ₹ 193.20 crore was lying in the Savings/ Current Accounts of these CCOs as on 31 March 2022 (details are given in **Appendix 4.1**), outside the Government Account.

³⁰ Paragraph 4.4.1 of the State Finance Audit Report for the year ending 31 March 2021

It was noticed that as against the fund of ₹ 193.20 crore lying in the Savings/ Current Accounts of these CCOs as on 31 March 2022, an amount of ₹ 173.65 crore was received from GoI and ₹ 19.55 crore was from State Government.

Even though this amount had already been accounted for as expenditure, it was lying un-utilised outside the Government Accounts. Thus, to the extent of amount kept lying in the bank accounts of the CCOs, the expenditure shown in the Annual Accounts cannot be asserted as correct or final. Moreover, the closing balance in the bank accounts results in overstatement of expenditure. The unspent money lying as closing balances in the bank accounts at the end of year should be refunded into the Government account.

4.1.3.1 Review of funds lying unutilised in the Bank Accounts of the Departments

Sikkim Urban Development Agency (SUDA), a Society under the Government of Sikkim, was created by the State Government in May 1998 with the objective of identifying weaker sections of the Community in urban areas lying below poverty line and initiating actions for generating income and employment opportunities for them; planning, promoting and assisting in implementation of Urban Poverty Alleviation Programmes of the Government, primarily the Swarna Jayanti Shahari Rozgar Yojana (SJSRY) launched in December 1997 by GoI.

SUDA was also responsible for overall monitoring, preparation of policy initiatives and for facilitating convergence of inter departmental schemes for urban poverty alleviation. SUDA functioned under the administrative control of Urban Development Department (UDD) with the Secretary, UDD as its Chairperson.

Scrutiny of records of the Chairman, SUDA revealed that SUDA was being used by the Government for undertaking various works not falling directly within the ambit of business of the Agency. Huge funds were found parked in the accounts of the SUDA for purposes which were not clearly defined. These funds were lying idle in the bank account of the Agency for considerable lengths of time. SUDA appeared to have long veered away from its core objective of implementing poverty alleviation schemes for the urban poor.

The following funds were lying idle in the Bank accounts of the Agency which were not associated with any activities of the Agency being undertaken presently:

Table 4.2: Details of Funds lying idle in the bank accounts of SUDA

Sl. No.	Particulars	Amount (₹)	Remarks
1	Infrastructure Development at Mangalbarey	12,47,746	The work was long completed and closed.
2	West Point PPP Project	3,15,13,484	Details of project and relevant records were not produced to Audit
3	Viability Gap Funding	2,59,00,000	Projects whereabouts not known. Records not produced to Audit.
4	Pakyong Master Plan	16,64,032	Projects whereabouts not known. Records not produced to Audit.
5	Savings of SJSRY Scheme	43,78,168	Scheme closed long back.
	Total	6,47,03,430	

Source: Inspection Report of SUDA

There was a balance of ₹ 6.47 crore with SUDA in respect of the above five projects/schemes. The files or any records relating to these projects could not be provided to Audit by either SUDA or the UDD authorities. Audit therefore could not ascertain the reasons for entrusting execution of these projects to SUDA, extent of actual execution of these projects and the reasons for termination of these projects.

Since the above five projects / schemes were either closed or terminated, the retention of funds in respect of these projects by SUDA was unauthorised and irregular. SUDA should re-visit the status of the above projects and take immediate steps to surrender the idle funds into the Government Account.

During the entry conference this matter was brought to the notice of the Finance Department and it was emphasised that there should be a proper controlling and monitoring mechanism on the scheme's funds released to various departments and they need to ensure the non-parking of government fund outside of its account.

4.2 Off-Budget Borrowing

Off-budget borrowings or off-budget financing generally refer to use of those financial resources by the Government for meeting expenditure requirements in a particular year or years, which are not reflected in the budget for that year/ those years for seeking grant/ appropriation, hence remaining outside legislative control. They are financed through Government owned or controlled public sector enterprises or departmental commercial undertakings, which raise the resources through market borrowings on behalf of the Government. However, the Government has to repay such debt and/ or service the same from its budget. Therefore, off-budget borrowings/ financing involve a) payment of interest on recurrent basis and B) repayment of the borrowings from budget as and when it is due.

Further, SFRBM Act, 2010 provides for prudent and sustainable debt management consistent with fiscal stability through limits on State Government's borrowings, including off-budget and achieving greater transparency in fiscal operation of the Government and conduct of fiscal policy in a medium-term fiscal framework³¹ known as Medium-Term Fiscal Plan (MTFP) and for matters connected therewith or incidental thereto.

In line with SFRBM, the MTFP contains medium term fiscal objectives of the Government, evaluation of performance of the prescribed fiscal indicators in the previous year and the likely performance during the current year. Further, the MTFP also contains the policies of the State Government for the ensuing financial year relating to taxation, expenditure, borrowings and other liabilities, subsidies, lending and investments, guarantees, off-budget borrowings and activities of Public Sector Undertakings that have potential budgetary implication.

³¹ As per Section 3 of the SFRBM Act, the State Government has to lay before the State Legislature, a Medium-Term Fiscal Plan along with Budget. The Medium-Term Fiscal Plan (MTFP) sets forth a year rolling target for the prescribed fiscal indicators.

During the year 2021-22, the State Government repaid ₹ 219.21 crore worth of loans availed by three financial institutions³² for implementation of various Government projects, and interest accrued thereupon. The borrowings by these Institutions had not formed part of the outstanding liabilities of the State Government during the respective years. Further, out of the total repayments made during the year, ₹ 87.97 crore was repayment of principal and ₹ 131.24 crore was interest payment.

Payment of interest worth ₹ 131.24 crore by debiting regular Major Head understated the interest payment head (Major Head 2049) which forms part of the committed liability of the State Government. It was noticed that the repayment of such debts (principal) was wrongly accounted as 'Revenue Expenditure' (Other Expenditure/ Other Charges) under MH 2217 Repayment of loans and advances instead of 'Capital Expenditure'.

The repayment of Off-budget borrowings was 11.33 per cent of own resources (OTR and NTR) of the State (₹ 1,935.04 crore) and 3.29 per cent of Revenue Expenditure during the year 2021-22.

The details of loans availed by these Institutions, purpose of the loans and repayment made during the year are given in **Table 4.3**:

Table 4.3 Repayment of Off-Budget Borrowing through Budget during 2021-22

(₹ in crore)

Name of the Institution	Heads of Account	Bank/ Financial Institution	Loan Borrowed	Period of Loan	Purpose of Loan	Repayment during the year		Repayment by (Principal & Interest)
						Principal	Interest	
SHDB	2216-03-800-35-00-82	HUDCO	361.00	27.03.2017	Chief Minister Rural Housing Scheme-3000 houses	24.07	28.44	Rural Development Department
SIDICO	2216-03-800-35-00-82	Bank of Maharashtra	481.00	2020	Implementation of Sikkim Garib Awas Yojana		21.00	
STCS	2210-01-800-00-44-91	CBI	300.00	2018-2019	Multi-speciality Hospital at Accheygang	32.29	31.01	Health and Family welfare Department
Total						56.36	80.45	
SIDICO	3054-80-001-35-44-50 Other Charges	HUDCO	200.00	2018-2019	Upgradation and improvement of existing roads in different districts within State of Sikkim	11.70	15.66	Roads and Bridge Department
		NABARD	130.81	2018-2019	Strengthening and improvement of existing Highways in the State of Sikkim	13.08	23.43	
		HUDCO	103.70	2021	Upgradation and improvement of existing roads in State of Sikkim		0.91	
		NABARD	83.50	2020	Upgradation and improvement of existing roads in State of Sikkim and Strengthening/		7.33	

³² Sikkim Housing Development Board (SHDB), State Trading Corporation of Sikkim (STCS) and Sikkim Industrial Development and Investment Corporation Limited (SIDICO)

Name of the Institution	Heads of Account	Bank/ Financial Institution	Loan Borrowed	Period of Loan	Purpose of Loan	Repayment during the year		Repayment by (Principal & Interest)
						Principal	Interest	
					improvement of various roads in the State of Sikkim II			
	2851-00-001-60-0-50	HUDCO	113.35	2013	Development of Pakyong Township	6.83	2.76	Commerce and Industry Department
	2217-80-001-00-44-55	UBI	141.00	2022	Implementation of Sikkim Urban Garib Awas Yojana	0.00	0.70	Urban Development Department
Total						31.61	50.79	
Total Repayment by State Government						87.97	131.24	219.21

Source: Departmental Information

In addition, one SPSUs raised loans amounting to ₹ 453.55 crore during 2021-22 for implementation of various State Government Schemes/ Programmes, as detailed in Table 4.4.

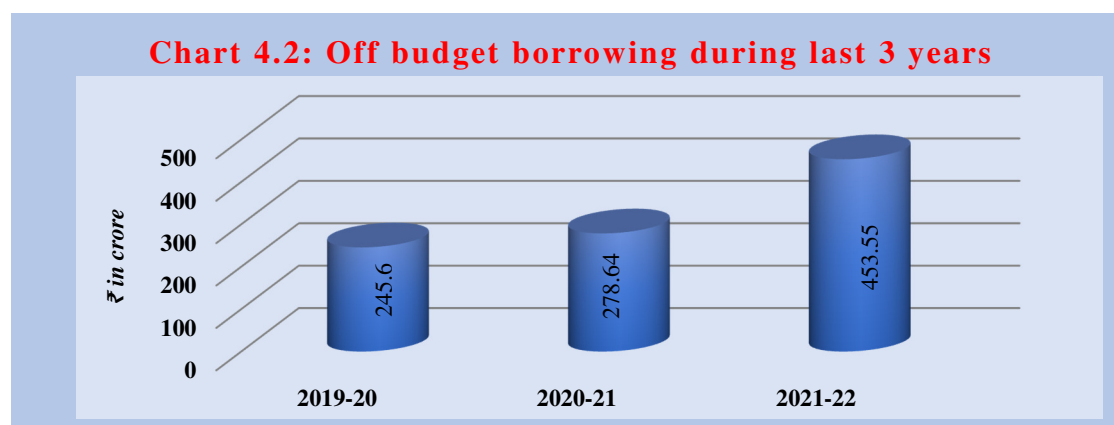
Table 4.4: Off-Budget Borrowings during 2021-22

(₹ in crore)

Name of the Institution	Bank/ Financial Institution	Total Loan Amount (Rate of Interest)	Period of Repayment	Borrowings of the Institution during 2021-22	Maximum amount Guaranteed/ LOC issued	Purpose of Loan	Source of Repayment (Principal & Interest)
Sikkim Industrial Development and Investment Corporation Limited	HUDCO	103.70 (7.90%)	15 years	65.00	103.70	Upgradation and improvement of existing State of Sikkim	Budgetary support (Roads & Bridges Department, GoS)
	Bank of Maharashtra	481.00 (7.5%)	17 years	350.55	481.00	Implementation of Sikkim Garib Awas Yojana	Budgetary Support (Rural Development Department, GoS)
	UBI	141 (MCLR + 3% p.a) (7.20%)	20 years	38.00	141.00	Implementation of Sikkim Urban Garib Awas Yojana	Budgetary Support (Urban Development Department, GoS)
Total				453.55			

Source: Departmental information

The repayment of above loans has also commenced during 2021-22 from the State budget. The purpose for which these loans have been raised is indicative of off-budget borrowings. Moreover, none of these loans amounting to ₹ 453.55 crore formed part of the outstanding liabilities of the State Government as of March 2022, which was violative of the FRBM Act. As such, these borrowings led to understatement of fiscal liabilities by ₹ 453.55 crore.



During the period 2019-22, the yearly off budget borrowing of the State increased by 84.68 per cent (₹ 207.95 crore) from ₹ 245.60 crore in 2019-20 to ₹ 453.55 crore in 2021-22. During the current year, it increased by 62.77 per cent over the previous year.

‘Off-budget borrowings’ is being raised by the Government of Sikkim from outside agencies (Banks, FIs, etc.) indirectly through Sikkim Industrial Development and Investment Corporation Limited (SIDICO a State PSU) without routing through the Consolidated Fund of State (CFS) and the State Budget. Hence, the borrowings so availed by the State Government remained outside the Legislative control. Further, the State Government has been repaying and servicing such debts from the CFS through the budget allocation.

During the Entry Conference (25 August 2022), the Secretary cum Controller of Accounts, State Finance Department stated that they have received the notification from GoI regarding off budget borrowing, and they were working on it and assured that it would be regularised soon.

4.2.1 Outcome of review on Off budget borrowing in Urban Development Department

A Review of off budget borrowing by Urban Development Department (UDD) was conducted in September 2022 and findings are as under:

The State Cabinet approved (May 2021) the proposal for implementation of housing schemes under Sikkim Urban Garib Awas Yojana (SUGAY) at the cost of ₹ 156.87 crore. The State Government through SIDICO availed loan of ₹ 141 crore from Union Bank of India (UBI) for implementation of SUGAY. The agreement between SIDICO and UBI on borrowing of ₹ 141 crore was entered into on 3 November 2021. As per standard terms and conditions, the loan of ₹ 141.00 crore was to be repaid in 34 instalments of ₹ 4.15 crore after moratorium period of three years from the date of first disbursement and interest to be paid as and when debited in the account. Interest was to be paid at 7.20 per cent per annum. The State Government stood as Guarantor.

Audit scrutiny showed that the UDD (State Government) during the year 2021-22 paid ₹ 2.11 crore (₹ 0.70 crore as interest to Union Bank of India and ₹ 1.41 crore as guarantee fees to the State Government) from Major Head (MH) 2217-Repayment of loans and advances.

The practice of availing such borrowings by the State Government not only violates the provisions and spirit of SFRBM Act but also lead to expansion of off-budget liabilities which could be detrimental to debt and monetary management.

The above borrowings did not form part of the outstanding debts and Capital Receipts of the State Government at the end of the respective year in violation of the SFRBM Act.

The State Government utilised the funds so raised on implementation of SUGAY without routing these loans through CFS. Such borrowings are repaid and serviced by the State Government out of the CFS through budgetary allocation.

Accounting treatment by State Public Sector Enterprises (SPSEs):

As verified from the records of SIDICO, the borrowings raised on Government's behalf (along with interest and other charges) is recorded by the SIDICO on both sides of their Balance Sheet, viz. under 'Long term Borrowings'(Liability side) and 'Loans and Advances' (Asset side). On repayment of the debts by the State Government, the 'Long term Borrowings'(Liability side) and 'Loans and Advances' (Asset side) in the balance sheet of the PSU are settled/ adjusted to that extent. Thus, the transaction has no impact on the financial position of SIDICO.

Accounting treatment by the State Government:

As mentioned above, the State Government has not been accounting the above borrowing (Capital Receipts) in the State Finance Accounts and hence, such borrowings did not form part of the CFS/ Liabilities of the State Government as at the close of the respective year. However, while making repayment (principal and interest) against these borrowings, the State Government has been appropriating the required funds from CFS through the budgetary allocation by accounting the transaction wrongly under Revenue Expenditure' (Other Expenditure/ Other Charges) under MH 2217- Repayment of loans and advances in the State Finance Accounts.

Implications:

- *The transactions clearly violate the provisions of the SFRBM Act and has the following further implications:*
- *The debts raised by Government (through SPSEs) are in the nature of 'Capital Receipts' and non-accounting the same in the State Finance Accounts/ CFS has the implication of understating the 'Capital Receipts' as well as the 'Long Term Debts of the State' outstanding at the end of the respective year (s) to that extent. This has correspondingly resulted in understatement of 'fiscal liabilities' and 'fiscal deficit' of the State for the respective year (s) to that extent.*
- *Wrong classification of 'Capital Expenditure' towards repayment of off-budget borrowings (principal and interest) as 'Revenue Expenditure' led to understatement of 'Capital Expenditure' and overstatement of 'Revenue Expenditure' to that extent.*

- This may further lead to depicting a misleading picture of the State Finances during the year, which was deliberate just to keep State Government's borrowings within the limits prescribed under SFRBM Act and to get all the benefits (Central funding/ grants and other benefits) available to FRBM compliant States.

4.3 Funds transferred directly to State Implementing Agencies

As per GoI decision (08 July 2015), all assistance to the Centrally Sponsored Schemes (CSS) and Additional Central Assistance (ACA) under the various schemes would be released directly to the State Government and not to the Implementing Agencies (IA) in the State and hence these funds would be routed through the State Budget from 2015-16 onwards. However, during 2021-22, the GoI transferred ₹ 326.22 crore directly to IAs in the State (Details in **Appendix 4.2**). The amount of such funds transferred by GoI to IAs during 2021-22, had increased as compared to the previous year's amount which stood at ₹ 201.99 crore.

Out of ₹ 326.22 crore, major portion *i.e.* ₹ 163.59 crore (50.15 *per cent*) was transferred to Jal Jeevan Mission and ₹ 74.63 crore (22.88 *per cent*) was transferred to Mahatma Gandhi National Rural Guarantee Programme. Another major scheme was India Covid-19 Emergency response and Health system preparedness scheme- ₹ 31.22 crore (9.57 *per cent*).

It was noticed that against the fund of ₹ 326.22 crore, an amount of ₹ 82.59 crore pertained to six DBT schemes.

As the funds were not routed through the State Budget/ State treasury system, the Annual Finance Accounts did not capture these funds and to that extent, the State's receipts and expenditure as well as other fiscal variables/ parameters derived from them did not represent the complete picture. Further, direct transfers from GoI to the SIAs run the risk of poor oversight.

4.4 Indiscriminate use of Minor Head 800

The omnibus Minor Head 800 relating to Other Receipts/ Other Expenditure is to be operated only in cases where the appropriate Minor Head has not been provided under a Major Head in the accounts. If such instances occur on a regular basis, it is the responsibility of the State Government to discuss with the Sr. DAG (A&E) and obtain approval to open appropriate Minor Heads.

During the year 2021-22, the State Government booked ₹ 459.21 crore (6.49 *per cent* of Revenue Receipts) under 800-Other Receipts under 32 Revenue Receipts Heads and ₹ 806.87 crore (10.11 *per cent* of the Revenue and Capital expenditure) under 800-Other Expenditure under 31 Expenditure Heads.

Instances where a substantial proportion (50 *per cent* or more) of the expenditure within a given Major Head, classified under the Minor Head 800- 'Other Expenditure' during 2021-22 are given in **Table 4.5**.

Table 4.5: Significant expenditure booked under Minor Head 800–Other Expenditure during 2021-22*(₹ in crore)*

Sl. No.	Major Head	Major Schemes under Minor Head 800	Expenditure under Minor Head 800	Total Expenditure	Per cent
1.	4216-Capital Outlay on Housing	Chief Minister Rural Housing Mission Phase I & II and Stalled House (REDRH/CMRHM) <i>etc</i>	9.84	9.84	100
2.	2852-Industries	Implementation of e-Vidhan, State Data Centre (SDC) <i>etc.</i>	8.36	8.36	100
3.	2810-Non-Conventional Sources of Energy	Grants-in-Aid to SREDA	1.99	1.99	100
4.	2435-Other Agricultural Programmes	National Food Security Mission (NFSM) and Rastriya Krishi Vikash Yojana	13.68	13.68	100
5.	2407-Plantations	Management and Management Charges	8.02	8.02	100
6.	4801-Capital Outlay on Power Projects	Survey design supply erection testing and commissioning Nayabazar and Gyalshing town, Strengthening and augmentation of sub-transmission & distribution infrastructure in rural areas <i>etc.</i>	102.63	102.06	99
7.	2216-Housing	Repayment/interest payment of loan from HUDCO, House Upgradation <i>etc.</i>	114.23	108.36	95
8.	4225-Capital outlay on Welfare of SC/ST/OBC	Construction of Lepcha Primitive Tribal Girls' Hostel Lingdong Near Mangan, North Sikkim, State Share for all Construction Works <i>etc.</i>	8.45	9.35	90
9.	2225-Welfare of SC/ST/OBC	Other Charges, Scholarship, Stipend <i>etc.</i>	72.76	113.35	64
10.	2217-Urban Development	Atal Mission for Rejuvenation and Urban Transformation (AMRUY), Swachh Bharat Mission <i>etc.</i>	27.88	53.79	52
	Total		367.84	428.80	85.78

Source: Finance Accounts

In the case of receipts, cases where over 50 per cent of receipts were classified under Minor Head 800 – ‘Other Receipts’ are given in **Table 4.6**.

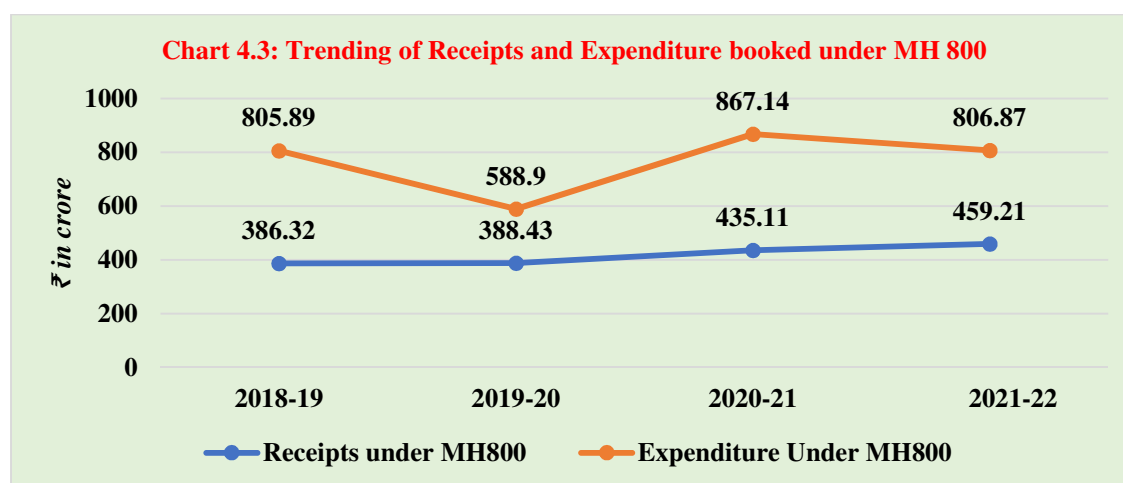
Table 4.6: Significant receipts booked under Minor Head 800 – Other Receipts during 2021-22

(₹ in crore)

Sl. No	Major Head	Receipt under Minor Head 800	Total Receipts	Per cent
1.	0217-Urban Development	3.08	3.08	100
2.	0801-Power	306.77	306.77	100
3.	0515-Other Rural Development	1.85	1.85	100
4.	0853-Non-ferrous Mining and Metallurgical Industries	0.25	0.25	100
5.	0235-Social Security and Welfare	0.61	0.61	100
6.	0702-Minor Irrigation	3.96	3.96	100
7.	0407-Plantation	1.35	1.35	100
8.	0029-Land Revenue	9.36	9.52	98
9.	0059-Public Works	13.99	14.84	94
10.	0070-Other Administrative services	18.19	19.45	94
11.	0852-Industries	4.58	5.50	83
12.	1452-Tourism	2.72	4.11	66
13.	0210-Medical and Public health	2.96	4.49	66
14.	0071-Contribution and Recoveries towards Pension and other retirement benefit	16.03	26.93	60
	Total	385.70	402.71	95.78

Source: Finance Accounts

Classification of large amounts under the omnibus Minor Head 800 affects transparency in financial reporting and distorts proper analysis of allocative priorities and quality of expenditure. The trending of Receipts and Expenditure booked under Minor Head 800 is shown in **Chart 4.3**.



As can be seen in **Chart 4.3**, the Receipts booked under Minor Head 800 is having steady increase during the period 2018-2022. The Receipts booking under MH 800 was increased by ₹ 72.89 crore from the year 2018-19 to 2021-22. In other hand, there was a fluctuation in Expenditure booked under MH 800 during the same period. But the amount booked in the year 2021-22 is almost same as 2018-19.

4.4.1 Analysis of Expenditure and Receipts booked under Minor Head 800

The analysis of the use of Minor Head 800 where maximum percentage and higher amount of expenditure and receipts were booked was done by the Audit office. The booking of Expenditure and Receipts under Minor Head 800 can be categorised into 3 parts as mentioned below:

- i. There were some cases where the proper Minor Heads were available, but the State Government had booked under Minor Head 800.
- ii. In few cases, it was noticed that the Expenditure and Receipts could have been classified under one of the other Minor heads. The repayment of Off-budget borrowing some departments were also booked under MH 800.
- iii. The State Government had no option in LMMH for some cases other than book the Expenditure or Receipts under Minor Head 800. In those case, it was examined whether proper Sub-Head, Detail Head and Object Heads below the Minor Head 800 were opened to provide the purpose of expenditure.

4.4.1.1 Analysis on Expenditure booked under Minor Head 800

Category 1: Misclassification

The Minor Heads 800 under concern Major Heads where the expenditures were booked are having proper classification of Sub Head and Detailed Heads in State Budget.

Table 4.7: Significant Misclassification of Expenditure booked under Minor Head 800

(₹ in crore)

Major Head	Major Head Description	Total Expenditure	Expenditure under Minor Head 800	Appropriate Heads available
2202	General Education	1224.39	110.51	Minor Heads-111, 112,113
2225	Welfare of SC/ST/OBC	113.35	72.76	Minor head- 793, 794, 796
4225	Capital outlay on Welfare of SC/ST/OBC	9.35	8.45	Minor head- 277, 283
4202	Capital outlay on Education, sports	156.76	34.18	Minor head 201, 202
	Total	1503.85	225.90	

Source: Detailed Appropriation Accounts

- ❖ Expenditure booked under Minor Head 800 in the Major Head 2202 was related to Samagra Shiksha, Mid-day Meal Programme and National Education Mission which has suitable Minor Heads 113, 112, 111 respectively in LMMH. The booking of these schemes expenditure in Minor Head 800 is improper and also misclassified the expenditure.
- ❖ Expenditure booked under Minor Head 800 in the Major Head 2225 related to Grands-in-Aid, Multi Sectoral Programmes for SC, ST and OBC classes. MH 2225 is having separate Minor Heads 793, 794, 796 respectively in LMMH. The booking of these schemes expenditure in Minor Head 800 is improper and also misclassified the expenditure.
- ❖ Capital Heads 4202 and 4225 were also having separate Minor Heads 201, 202 and 277, 283 respectively in LMMH. The booking of these schemes expenditure in Minor Head 800 is improper and also misclassified the expenditure.
- ❖ Capital Expenditure booked under Minor Head 800 under 4225 mostly related to construction of Hostels and schools for SC, ST and OBC students. The Major Head is having separate Minor Head 277-Education and 283-Housing and these hostel or school construction should be booked under this Minor Heads.

Category II: Availability of alternate Heads of Accounts

Table 4.8: Significant Expenditures booked under Minor Head 800 where Alternate Heads of Accounts available

(₹ in crore)

Major Head	Major Head Description	Total Expenditure	Expenditure under Minor Head 800	Other heads which should be booked
2210	Medical and Public Health	531.96	53.69	2210- 104,110
2216	Housing	114.23	34.36	2216- 105,
2245	Relief on Account of Natural Calamities	143.09	70.18	2245- 106
2402	Soil and Water conservation	26.96	12.20	2402- 102, 001
2435	Other Agricultural Programmes	13.68	13.68	MH 2401
2810	Non-Conventional Sources of Energy	1.99	1.99	2810-105
2055	Police	477.72	27.26	2055-117
2852	Industries	8.36	8.36	2855-01, 2875-60-190 2852-80-001
	Total	1317.99	221.72	

Source: Detailed Appropriation Accounts

- ❖ The major part of expenditure booked under MH 2210, 800 is purchase of drugs, which can be booked under other heads like 104-Medical stores Depots or 110- Hospitals and Dispensaries.
- ❖ The PM Awas Yojana expenditure booked under MH 800 have separate head 105 available. Another ₹ 32.00 crore was transferred as grant to beneficiaries for home upgradation. From the voucher, it was not clear under which scheme this fund was transferred to beneficiaries and significantly this fund was transferred on 31st March to Rural Development Department Bank account.
- ❖ In MH 2245, landslide repair works are the major portion booked under Minor Head 800, but these works expenditure should be booked suitable Minor Head 106- Repairs and restoration of damaged roads and bridges.
- ❖ In MH 2402, all wages were booked under Minor Head 800. The wages which are related to Soil conservation related activities should be booked Under Minor Head 102-Soil conservation, the wages related to establishment can be booked under 001-Direction and Administration.
- ❖ All the expenditure booked in the Minor Head 800 under 2435- Other Agricultural Programme is related to National Food Security Mission and Rastriya Krishi Vikash Yojana which should be booked under Major Head 2401- Crop Husbandry in suitable Minor Head available under it.
- ❖ Expenditure booked under 800 in Major Head 2810 is Grant-in-Aid to Sikkim Renewal Energy Development Agency which can be booked under Minor Head 105-Supporting Programmes.
- ❖ Minor Head 800 under 2055-Police is being operated to book the expenditure incurred towards check post administration where major part of expenditure is being reimbursed by the Government of India. As a border State, this special

expenditure is being incurred and subsequently being reimbursed by GoI. This expenditure should be booked under Minor Head 117-Internal Security.

- ❖ Expenditure related to Grant-in-Aid to Sikkim Industrial Development Corporation, State Trading Corporation and other SPSEs are being booked under Minor Head 800 in 2851-Industries. But this expenditure can be booked under 2885-01- (Industrial Financial Institutions) 101-Assistance to Industrial Financial Institutions or under 2875-60 (Other Industries)-190-Assistance to Public Sector and Other Undertakings.
- ❖ The other major expenditure booked under MH 2852-07-800 was salary and other establishment expenditure of Information and Technology Department. This should be booked under 2852-80-001-Direction and Administration.

Category III: Non availability of other Heads in List of Major and Minor Heads (LMMH):

Table 4.9: Significant Expenditure booked under Minor Head 800 where no other Heads Available

(₹ in crore)			
Major Head	Major Head Description	Total Expenditure	Expenditure under Minor Head 800
2217	Urban Development	53.79	27.88
2407	Plantations	8.02	8.02
2801	Power	284.90	31.19
4216	Capital Outlay on Housing	9.84	9.84
2210	Medical and Public Health	531.96	63.00
2216	Housing	114.23	74.00
	Total	1002.74	213.93

Source: Detailed Appropriation Accounts

- ❖ Expenditure booked under 800 in MH 2217 were related to garbage disposal, Swachh Bharat Mission and AMRUT scheme. Since no suitable minor heads are available, these expenditure were booked under Minor Head 800 with proper classification of Sub-Head, Detail Head, Object Head to provide the purpose of expenditure.
- ❖ Expenditure incurred by Temi Tea Board was booked under Minor Head 800 with proper classification of Sub-Head, Detail Head, Object Head to provide the purpose of expenditure. The Sub Major Head 01-Tea under Major Head 2407 does not have any other minor head for booking this kind of expenditure.
- ❖ Maintenance and wages expenditure were booked under Minor Head 800 in Major Head 2801. As per LMMH each power scheme will be Minor Head and each expense will have Sub Heads. The expenditures were booked under Minor Head 800 with proper classification of Sub-Head, Detail Head, Object Head to provide the purpose of expenditure.
- ❖ Special schemes of Chief Minister Rural Housing Scheme and Sikkim Garib Awas Yojna expenditures were booked under 4216-03-800 (Rural Housing-Other expenditure). Since no other Minor Heads are available in LMMH, these scheme expenditures were under Minor Head 800 with proper classification of Sub-Head, Detail Head, Object Head to provide the purpose of expenditure.

- ❖ A major part of expenditure ₹ 63.00 crores booked under MH 2210 in Minor Head 800 was repayment of off budget borrowing. Since no other Minor Heads are available in LMMH, these scheme expenditures was booked under Minor Head 800 with proper classification of Sub-Head, Detail Head, Object Head to provide the purpose of expenditure.
- ❖ A major part of expenditure ₹ 74.00 crores booked under MH 2216 in Minor Head 800 was repayment of off budget borrowing. Since no other Minor Heads are available in LMMH, these scheme expenditures was booked under Minor Head 800 with proper classification of Sub-Head, Detail Head, Object Head to provide the purpose of expenditure.

4.4.1.2 Analysis on Receipts booked under Minor Head 800

The Major Heads where substantial number of receipts was booked under Minor Head 800 were analysed and findings are given below:

Table 4.10: Significant Receipts booked under Minor Head 800

(₹ in crore)

Major Head	Major Head Description	Total Receipts	Receipt under Minor Head 800	Remarks
0071	Contributions and Recoveries towards Pension and other Retirement Benefits	26.94	16.03	Should be credited to 8342-117
0853	Non-ferrous Mining and Metallurgical Industries	0.25	0.25	No division under 800. Normally these receipts are Royalties, rent for minor minerals- MH 102 (Minerals fee, royalty, rent) to be booked
0059	Public Works	14.84	13.99	Division under Minor head major part is Roads and Bridge – Major receipts are related to Roads and Bridge, may be booked under MH-1054 (Roads and bridge)
0217	Urban Development	3.08	3.08	The parking fee, rent from premises are major revenue. As per the provision of LMMH the state government can open separate Minor head for schemes.
0055	Police	112.38	40.83	Reimbursement for supplying of home guard from GoI. MH 800 is classified with suitable sub heads and object heads.
0070	Other Administrative Services	19.44	18.19	Election expenditure reimbursement has no minor head hence it is being booked under 800 with sub head and detail head.
0235	Social Security and Welfare	0.61	0.61	No minor heads for receipt collection in LMMH. The division of sub head is incorporated
0801	Power	306.77	306.77	Sale of power receipts were booked under 800 with proper classification under it since there is no minor head in LMMH.
0852	Industries	5.50	4.58	Industries development fund as no other minor heads under 0852.

Major Head	Major Head Description	Total Receipts	Receipt under Minor Head 800	Remarks
1452	Tourism	4.11	2.72	The receipts other than rent and catering booked under other receipts without further classification.
0210	Medical and Public health	4.49	2.96	The receipts other than from patients being booked without any further classifications
0029	Land Revenue	9.52	9.36	Other than Land Tax all receipts are credited here. There is no division below Minor head
0407	Plantations	1.35	1.35	No other heads for sale of products in LMMH. There is no division under MH 800.
0702	Minor Irrigation	3.96	3.96	There is no division under Minor head 800- unable to know the nature of receipts
Total		513.24	424.68	

- ❖ The reimbursement of pension paid to AIS pensioners of Sikkim cadre by other states were booked under 0071. These transactions should be booked under 8342-117.
- ❖ Royalties and Rent receipts from Minerals were booked under 800 in the Major Head 0853. This can be booked under Minor Head 102-Minerals fee, royalty, rent *etc.* with suitable sub head, object head and details head.
- ❖ The major receipts booked under Minor Head 800 in MH 0059-Public works; is related to Roads and Bridge receipts which has own Major Head 1054. Normally public works receipts to other Major Heads are booked under concern Heads only, for example Housing. The tolls levied other than by an Act of legislature has to be booked under 1054-Roads and Bridge. There are thousands of Roads and bridge receipts booked under 0059 which need to be analysed and may be booked under MH 1054. It is pertinent to mention that from the Sikkim budget book it is understood that MH 1054 is not in operation.
- ❖ The parking fee, rent from premises are major revenue receipts booked under Minor Head 800 in 0217-Urban Development. These transactions are regular receipts, as per the provision of LMMH the State Government can open separate Minor Head for each scheme
- ❖ Major portion of receipts booked under Minor Head 800 in Sikkim was Power Department receipts. The LMMH provides only 800 under Major Head 0801 (Power). Hence the State Government has option other than booking a sale of power and other receipts under Minor Head 800.

The Finance Department in its detailed reply (November 2022) accepted the audit findings on booking of expenditure in Minor Head 800 and assured suitable reclassification wherever possible would be done in next year budget. The reclassification heads also proposed by the Department in its letter. In some cases, the

Finance Department requested AG office's suggestion to reclassify the expenditure booked under Minor Head 800. The Department may take up this issue to O/o the Sr. DAG (A&E) Sikkim to resolve this issue.

4.5 Utilisation Certificates

4.5.1 Delay in submission of Utilisation Certificates of Grants-in-Aid

Rule 115 of SFR states that in the case in which conditions are attached with the utilisation of a grant in the form of specification or particular objects or expenditure or the time within which the money must be spent, or otherwise, the sanctioning authority shall be primarily responsible for certifying to the Accountant General, where necessary, the fulfilment of conditions attached to grant, unless there is any special rule or order to the contrary. Further, Rule 116 (1) of the SFR 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 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.

Grantor obtains assurance through means of UCs about proper utilisation of the funds placed at the disposal of the Grantee for the sanctioned purpose. Any delay in furnishing UCs to the Grantor or an inaccuracy in such reporting essentially undermines the control mechanism designed to prevent the diversion from the intended purposes as well as timely utilisation of grants. 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.

Department-wise status of outstanding UCs as per the records of the office of the Sr. DAG (A&E) Sikkim is given at **Appendix 4.3**.

Table 4.11: Age-wise arrears in submission of Utilisation Certificates

(₹ in crore)

Year	Opening Balance		Additions		Clearance		Closing Balance	
	Nos.	Amount	Nos.	Amount	Nos.	Amount	Nos.	Amount
Upto 2019-20	1,306	172.21	306	65.96	174	34.18	1,438	203.99
2020-21	1,438	203.99	274	72.39	48	16.57	1,664	259.81
2021-22	1,664	259.81	474*	98.33*	223	51.75	1,441	210.03

Source: VLC data

* Except sanction orders states otherwise, Utilisation Certificates for grants disbursed during 2021-2022 become due during 2022-2023.

Year-wise break-up of outstanding UCs for the period 2003-22 is given in **Table 4.12**.

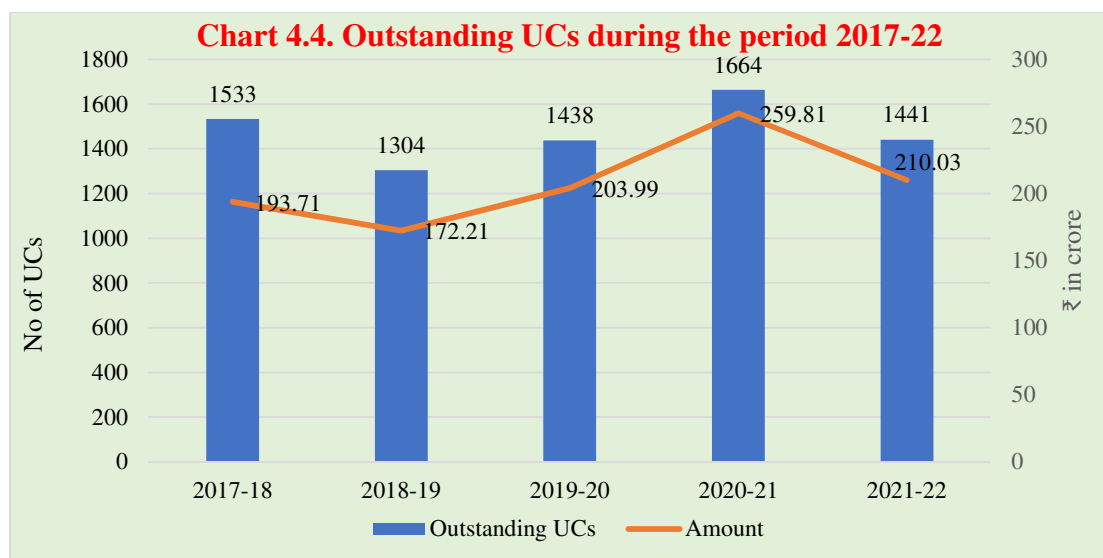
Table 4.12: Year wise break up of outstanding UCs

Year due for Submission	Number of UCs	Amount (₹ in crore)
2002-03	63	1.03
2003-04	47	1.34
2004-05	56	0.92
2005-06	38	1.13
2006-07	21	0.80
2007-08	95	4.54
2008-09	108	6.08
2009-10	92	4.50
2010-11	30	0.48
2011-12	28	1.43
2012-13	22	5.69
2013-14	17	3.66
2014-15	15	0.29
2015-16	37	1.84
2016-17	64	12.17
2017-18	85	40.39
2018-19	128	39.91
2019-20	263	40.08
2020-21	232	43.74
Total	1441³³	210.03

Source: VLC data

As can be seen from **Table 4.12**, out of 1,441 outstanding UCs involving ₹ 210.03 crore, 110 outstanding UCs amounting to ₹ 2.37 crore which were due for submission in 2004-05, were still awaited as on 31 March 2022.

High pendency of UCs was fraught with the risk of misappropriation, thus it is imperative that the State Government should monitor this aspect closely and hold the concerned persons accountable for submission of UCs in a timely manner.



As can be seen from **Chart 4.4**, the outstanding UC has decreased from 1,664 in 2020-21 to 1,441 in 2021-22.

³³ OB for 2021-22 = 1664 minus 223 clearance

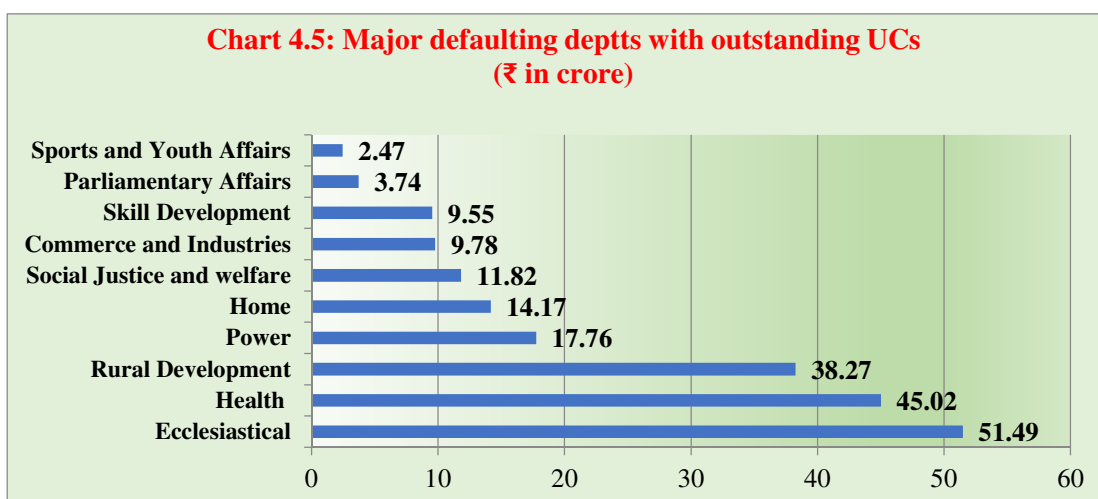
The major defaulting departments are listed in **Table 4.13**.

Table 4.13: Major defaulting departments who had not submitted UCs

Major Defaulting Department	Number	Amount (₹ in crore)	Percentage of outstanding UCs
Ecclesiastical	122	51.49	24.52
Health	36	45.02	21.44
Rural Development	99	38.27	18.22
Power	21	17.76	8.45
Home	19	14.17	6.75
Social Justice and welfare	336	11.82	5.63
Commerce and Industries	26	9.78	4.66
Skill Development	10	9.55	2.43
Parliamentary Affairs	342	3.74	1.78
Sports and Youth Affairs	116	2.47	1.18

Source: VLC data

The major defaulting department which failed to submit utilisation certificates with ten per cent or more of the total outstanding UCs were Ecclesiastical with ₹ 51.49 crore (24.52 per cent), Health ₹ 45.02 crore (21.44 per cent), Rural Development ₹ 38.27 crore (18.22 per cent), and Power– 17.76 crore (8.45 per cent).



4.5.2 Outcome of review on pendency in submission of UCs in Education Department

A review of pending UCs in respect of Grants-in-Aid sanctioned by Education Department to various colleges, institutes, pathshalas and universities as recorded in the VLC data of the office of Sr. DAG (A&E) Sikkim was conducted in October 2022.

Education Department had sanctioned Grants-in-Aid through Schemes, Programme and Mission to various schools, colleges, institutes, pathshalas and universities for providing universal education, promoting quality education and for infrastructure development. The names of these schemes, programmes and mission are given as below:

- i) Scheme for Infrastructure Development (IDMI)
- ii) National Programme of Mid Day Meal in School
- iii) National Education Mission

4.5.2.1 Pendency of Utilisation Certificates

Age-wise break-up of pending UCs in respect of Grants-in-Aid sanctioned by the Department as per VLC data is depicted in **Table 4.14**.

Table 4.14: Age-wise break up of pending UCs

Year	No. of Grants-in-aid for which UCs not received	Amount of Grant (₹ in crore)
2014-15	1	0.02
2015-19	0	0.00
2019-20	1	0.35
2020-21	1	1.51
Total	3	1.88

Source: VLC data

Out of total three cases for which UCs were pending, UCs involving Grants-in-Aid of ₹ 0.02 crore released to Sanskrit Pathshala during 2014-15 were yet to be submitted as of 2021-22.

Table 4.15: Grantee-wise break up of pending UCs

Sl. No.	Name of Grantee Organisation	No. of UCs pending	Value of Grant for which UCs were pending (₹ in crore)
1	Seven Colleges of Sikkim	1	0.35
2	Scheme for Infrastructure Development (IDMI)	1	1.51
3	Sanskrit Pathshala	1	0.02
	Total	3	1.88

Source: VLC data

4.5.2.2 Audit Observation

➤ *Non-reconciliation of receipt of UCs with Office of the Sr. Deputy Accountant General*

Audit verification of the grants released by Education Department up to March 2022 vis-à-vis the UCs shown pending in the books of Sr. DAG (A&E) revealed that four UCs for grants amounting to ₹ 1.18 crore had been received by the Education Department. However, the status of receipt of these UCs had not been reconciled by the Education Department with the Office of Sr. DAG (A&E). Details of the UCs received but not reconciled are depicted in **Table 4.16**.

Table 4.16: Unreconciled UCs with A & E office

(₹ in crore)

Sl. No.	Name of Grantee Organisation	Year of Grant	No. of UCs	Amount of Grant for which UCs received but not reconciled
1.	2202-80-1-60-0-31 (Seven Colleges of Sikkim)	2019-20	1	0.35
2.	2202-3-103-78-0-31 (GIA to Sikkim Institute of Science & Technology)	2021-22	1	0.25
3.	2202-3-103-79-0-31(GIA to Sikkim National Law University)	2021-22	1	0.25
4.	2202-80-1-60-0-31(GIA given to Thirteen Colleges)	2021-22	1	0.33
		Total	4	1.18

Source: VLC data

Education Department had not maintained any Register to record and monitor the payment of Grants-in-Aid and the receipt of the UCs against each GIA.

➤ **Non-adherence of regulations while sanctioning Grants-in-Aid**

It was seen that Education Department did not adhere to even the basic provisions of SFR while sanctioning Grants-in-Aid to these organisations, as elucidated below:

- Education Department had not indicated in the sanction orders whether the Grants-in-Aid were recurring or non-recurring in nature. The sanction orders neither specified the objectives for which the Grants-in-Aid were given, nor the conditions attached to the Grants-in-Aid. The sanction orders also did not specify the time limit within which the grants or each instalment of the same were to be spent.
- The Education Department had not certified that the unspent balance of the previous grant had either been surrendered to Government or taken into account while sanctioning the subsequent grants to the same organisations for the same purposes, were incorporated in the sanction letters of recurring Grants-in-aid.
- Whether organisations receiving grants exceeding ₹ 1 lakh per annum of recurring nature or ₹ 5 lakh non-recurring of nature had maintained subsidiary accounts of such grants, could not be ascertained from the records in Education Department.
- No records were available in Education Department to show whether the sanctioning authority had certified to the Sr. DAG (A&E), the fulfilment of conditions attached to the grants, in the cases where conditions were attached to the utilisation of a grant in the form of specification of particular objects or expenditure or the time within which the money must be spent, or otherwise.

4.6 Pendency in submission of Detailed Countersigned Contingent (DC) Bills against Abstract Contingent (AC) Bills

The drawal of contingent charges on items of expenditure by a State Government, for which final classification and supporting vouchers is not available at the time of drawal are made on 'Abstract Contingent' (AC) Bills. Initially made as advance, its subsequent adjustments are ensured through submission of DC bills within a stipulated period of drawal of AC bill. DC bill consists of abstract of expenditure along with sub-vouchers for amount drawn through AC bill. Drawing and Disbursing Officers (DDOs) are required to present DC bills duly countersigned by the Controlling Officer in all these cases within period prescribed in the State Treasury Rules.

Circular No. 168/Fin (Accts) dated 27 December 1983 issued by the Finance Department, states that DDOs are required to present DC Bills containing vouchers in support of final expenditure within three months of the withdrawal of AC Bills. Besides, the DDOs should not make payments through AC Bills unless DC Bills for previous month have been submitted to the Controlling Officers. Non-submission of DC Bills renders the expenditure under AC Bills opaque. Details of AC Bills outstanding as on 31 March 2022 are given below.

Table 4.17: Details of AC Bills

(₹ in crore)

Year	Opening Balance		Additions		Clearance		Closing Balance	
	Nos.	Amount	Nos.	Amount	Nos.	Amount	Nos.	Amount
Up to 2019-20	2,489	56.00	754	15.16	269	3.28	2,974	67.88
2020-21	2,974	67.88	521	20.82	362	13.52	3,133	75.18
2021-22	3,133	75.18	539	28.49	1175	44.69	2,497	58.98

Source: NTA and VLC data of office of the Sr. DAG (A&E)

It was seen that out of ₹ 28.49 crore drawn through 539 AC Bills during 2021-22, ₹ 5.29 crore (14 per cent) was drawn through 78 AC Bills in March 2022 and of this, ₹ 4.25 crore (80.34 per cent) was drawn through 18 AC Bills on the last day of financial year.

Year-wise trend of unadjusted AC bills for the period 2001-2022 is given in **Table 4.18**.

Table 4.18: Year-wise break-up of unadjusted AC bills

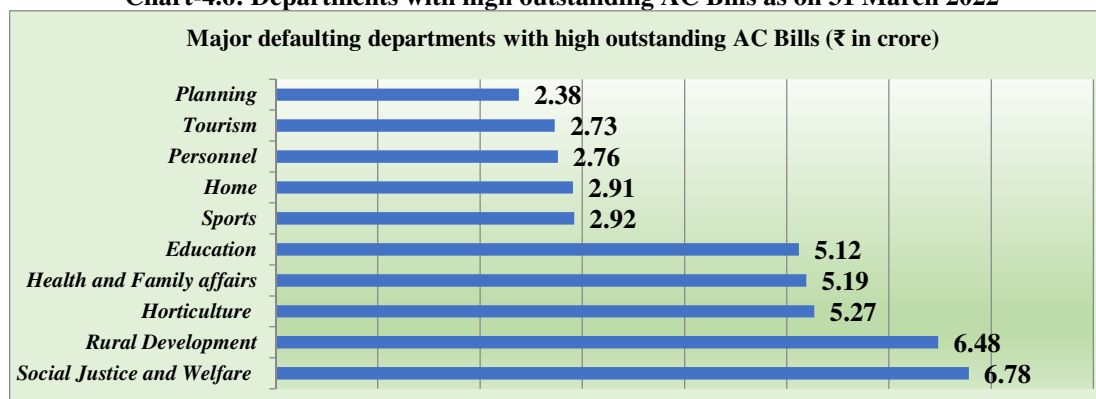
Year	No. of Bills	Amount (₹ in crore)
2001-2002	56	0.18
2002-2003	131	1.28
2003-2004	191	1.29
2004-2005	122	1.33
2005-2006	96	1.03
2006-2007	108	2.43
2007-2008	108	0.76
2008-2009	101	0.90
2009-2010	100	2.00
2010-2011	63	0.40
2011-2012	74	1.30
2012-2013	100	2.25
2013-2014	80	0.73
2014-2015	51	4.17
2015-2016	60	1.65
2016-2017	103	1.99
2017-2018	136	7.43
2018-2019	174	9.16
2019-2020	193	3.63
2020-2021	200	7.07
2021-2022	250	8.00
Total	2497	58.98

Source: VLC Data

Out of 2,497 unadjusted AC bills involving ₹ 58.98 crore, 56 oldest outstanding AC Bills amounting to ₹ 0.18 crore pertaining to 2001-02, Department-wise details are given in **Appendix 4.4**.

Major defaulting departments with high outstanding AC Bills as on 31 March 2022 are given in **Chart 4.6**.

Chart-4.6: Departments with high outstanding AC Bills as on 31 March 2022



As can be seen from **Chart 4.6**, Social Welfare Department was at the top with ₹ 6.78 crore (11.50 per cent of total outstanding AC bills) worth of outstanding AC bills. In terms of number of outstanding AC bills, Home Department with 292 numbers and Rural Development Department with 202 numbers of outstanding AC bills were the top defaulters.

The office of Sr. DAG (A&E) has been highlighting the status of outstanding DC bills to the Finance Department on monthly basis, however the outstanding balances persisted. Department-wise pending DC bills for the years up to 2021-22 are detailed in **Appendix 4.5**.

Non-adjustment of advances for long periods is fraught with the risk of misappropriation and therefore, requires close monitoring by the respective DDOs for ensuring submission of DC bills. Further, to the extent of non-receipt of DC bills, the expenditure shown in the Finance Accounts cannot be asserted as correct or final.

4.7 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 **Table 4.19**.

Table 4.19: Outstanding Balances under Suspense and Remittance Heads

Particulars	2019-20		2020-21		2021-22	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
(I) Major Head (MH) 8658- Suspense						
Minor Head	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
101-PAO - Suspense	5.20	1.05	8.35	5.43	0.50	-
Net	Dr 4.15		Dr.2.92		Dr.0.50	
102-Suspense Account (Civil)	2.46	2.98	14.46	13.83	-0.71	-0.67
Net	Cr 0.52		Dr 0.63		Dr 0.04	
112 – Tax Deducted at Source	8.83	16.91	11.31	20.40	5.16	11.24
Net	Cr 8.08		Cr 9.09		Cr 6.08	
123-AIS Suspense	0.01	0.33	0.01	0.34	(-)0.02	0.00
Net	Cr 0.32		Cr 0.33		Cr 0.02	
135-Cash Settlement between Sikkim and other States	0.31	0.09	0.86	0.19	0.87	0.78
Net	Dr 0.22		Dr 0.67		Dr 0.09	

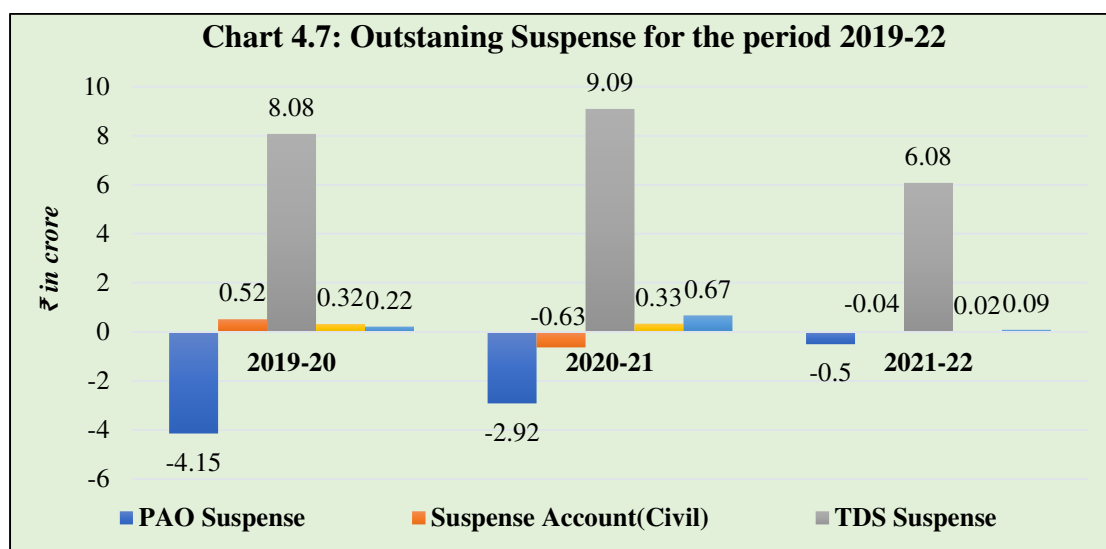
Particulars	2019-20		2020-21		2021-22	
(II) MH 8658- Cash Remittance and adjustment between officers rendering accounts to same Accounts Officers						
102-Public Works Remittances	3473.54	3622.89	1768.08	2282.71	1915.88	2289.62
Net	Cr 149.35		Cr 514.63		Cr 373.74	
103-Forest Remittances	120.38	130.61	47.47	48.80	70.13	70.31
Net	Cr 10.23		Cr 1.33		Cr 0.18	
108-Other Remittances	233.23	231.99	82.29	79.99	81.15	77.21
Net	Dr 1.24		Dr 2.30		Dr 3.94	

Source: Finance Accounts

Outstanding debit balance under 101-PAO Suspense head would mean that payments have been made by the State on behalf of PAOs of Central Government, which were yet to be recovered. Outstanding credit balance would mean that payments have been received by the State on behalf of a PAO, which were yet to be paid.

The variation in net balance of the components under Suspense is given below:

- The net debit balance under the PAO suspense head decreased from ₹ 2.92 crore in 2020-21 to ₹ 0.50 crore in 2021-22. On clearance/ settlement of this, the cash balance of the State Government will increase.
- The Civil Account suspense head decreased from ₹ 0.63 crore in 2020-21 to ₹ 0.04 crore in 2021-22.
- Receipts on account of TDS are credited to TDS suspense and the balances under this suspense head are to be cleared when the receipts of TDS are transferred to the Income Tax Department. There was outstanding credit balance of ₹ 6.08 crore under this head as on 31 March 2022.
- The net AIS suspense balance during previous three years remained almost same at ₹ 0.32 crore to ₹ 0.33 crore, but it decreased to ₹ 0.02 crore.
- The Cash Settlement balance between Sikkim and other states decreased to ₹ 0.09 crore in 2021-22 as against previous year's balance of ₹ 0.67 crore.



4.8 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 Sr. DAG (A&E).

As per the records of Office of Sr. DAG (A&E), the State Government had reconciled 100 per cent of all their Receipts and Expenditure through CCOs and DDOs with the figures booked in the accounts of the Sr. DAG (A&E).

4.9 Reconciliation of Cash Balances

Under a resolution passed in the year 1968-69, State Bank of Sikkim (SBS) has been vested with the responsibility by GoS of receiving money on behalf of Government and making all Government payments and keeping custody of the balances of government. It was seen that there were differences in cash balances as per the records of Sr. DAG (A&E) and SBS each year. As per records of Sr. DAG (A&E), the cash balance of Government with State Bank of Sikkim as on 31 March 2021 was ₹ 43.45 crore. But as per the record of State Bank of Sikkim, the cash balance stood at ₹ 0.45 crore leaving behind an unreconciled balance of ₹ 43.00 crore.

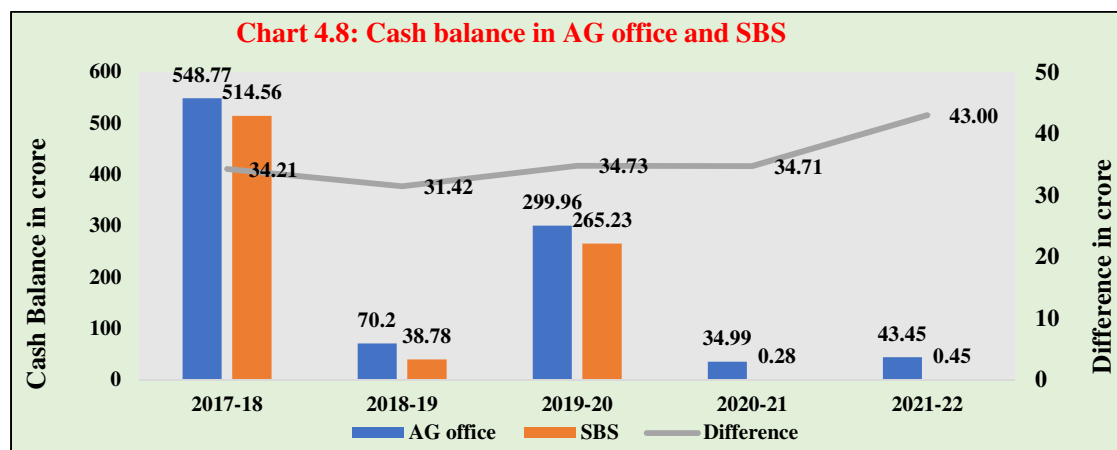
The difference in cash balance between the figures of Sr. DAG (A&E) and SBS for the last five years is shown below:

Table 4.20: Differences in cash balances

Financial Year	As per records of office of Sr. DAG (A&E)	As per records of State Bank of Sikkim (SBS)	Difference
2017-18	548.77	514.56	34.21
2018-19	70.20	38.78	31.42
2019-20	299.96	265.23	34.73
2020-21	34.99	0.28	34.71
2021-22	43.45	0.45	43.00

Source: Finance Accounts

The difference was mainly due to non-reconciliation of figures by the State Treasuries with SBS.



4.10 Compliance with Accounting Standards

Three Indian Government Accounting Standards (IGASs) have been notified by Ministry of Finance, GoI viz., IGAS 1- Guarantees given by the Government, IGAS 2- Accounting and classification of Grants-in-Aid and IGAS 3- Loans and Advances made by Government. These three Accounting Standards describe the disclosure norms for Guarantees, Principles for Accounting and Classification of Grants-in-Aid and disclosure norms for Loans and Advances made by Government in the Financial Statements of Government respectively.

The disclosure requirements as per IGAS 2 and IGAS-3 have been complied with in the Finance Accounts of Government of Sikkim.

But the disclosure requirements as per IGAS 1 has not been complied with in the Finance Accounts. Guarantees given by the Governments', though the State Government has disclosed, sector wise details, class-wise details of guarantees are not disclosed in Statements 9 and 20 of the Finance Accounts. Further, detailed figures, body, or authority wise to whom guarantees have been extended, are also not made available by the State Government for incorporation in Statement 20.

4.11 Arrears in Accounts submission by Autonomous Bodies

The audit of accounts of 14 Autonomous Bodies (ABs) of State Government has been entrusted to the CAG under Section 20(1) of the C&AG (DPC) Act, 1971 in the State.

Seventy-three accounts of above 16 ABs were pending for submission to Audit with pendency ranging between one and 15 years and details of pendency are given in **Appendix 4.6**.

4.12 Arrears in Accounts submission by State Public Sector Undertakings

The audit of accounts of State Public Sector Undertakings of State Government has been entrusted to the CAG under Section 20(1) and 19 (3) of the C&AG (DPC) Act, 1971 in the State.

36 accounts of 10 SPEs were pending for submission to Audit with pendency ranging between one and seven years and details of pendency is shown at **Table 4.21**.

Table 4.21: Arrears in accounts submission by PSUs as on March 2022

Sl. No.	Name of Public Sector Units	Accounts pending since	No. of Accounts pending up to financial year 2021-22
1	Sikkim Poultry Development Corporation Limited	2018-19 to 2020-21	3
2	Sikkim Hatcheries Limited	2018-19 to 2020-21	3
3	Sikkim Livestock Processing Development Corporation Limited	2014-15 to 2020-21	7
4	ST/SC & OBC Development Corporation Limited	2016-17 to 2020-21	5
5	Sikkim Tourism Development Corporation	2017-18 to 2020-21	4
6	Sikkim Handloom & Handicrafts Development Corporation Limited	2015-16 to 2020-21	6
7	State Bank of Sikkim	2019-20 to 2020-21	2
8	Government Fruit Preservatory Factory	2019-20 to 2020-21	2
9	Temi Tea	2018-19 to 2020-21	3
10	Namchi Smart City Limited	2020-21	1
	TOTAL		36

Source: Annual Accounts

The Administrative Departments concerned have the responsibility to oversee the activities of these entities and to ensure that the accounts of SPSEs under their control are finalised and adopted by the SPSEs within the stipulated/reasonable period.

4.13 Non-submission of information on financial assistance given to Autonomous Bodies/ Authorities

In order to identify new institutions which, attract audit under Sections 14 and 15 of the CAG's (DPC) Act, 1971, the State Government/ Heads of the Departments are required to furnish to Audit every year detailed information about the financial assistance given to various institutions, the purpose of assistance granted and the total expenditure of the institutions. None of the departments had submitted this information though specifically called for.

The substantially funded Autonomous Bodies/ Authorities are required to submit their annual accounts for audit by the CAG under the provision *ibid.* A total of 31 annual accounts of 24 Autonomous Bodies/ Authorities for the period from 2019-20 to 2021-22 had not been received in the office of Principal Accountant General till October 2022 as detailed in *Appendix 4.7*. The age-wise delay in submission of accounts is detailed in the table below.

Table 4.22: Statement Showing Age-wise Non-furnishing of Accounts

Sl. No.	Range of delays in number of years	Total number of accounts
1	Three and four years	2
2	Two years and below	29
Total		31

Source: Annual Accounts

Due to non-finalisation of accounts, the same could not be audited. Thus, it could not be ensured whether the grants and expenditure had properly been accounted for and whether the purpose for which the grants were provided had actually been achieved.

Due to non-finalisation of accounts, the stakeholders were not able to assess financial status of these bodies. Besides, delay in finalisation of accounts carries the risk of financial irregularities remaining undetected apart from violation of the provision of the respective legislations under which these bodies were constituted.

Thus, there is a need for the Autonomous Bodies/ Authorities to submit their accounts to Audit in a timely manner.

4.14 Constitution of State Finance Commission and recommendation there of

Constitution of State Finance Commission every five years is mandated in Article 243I (1) and 243Y of 73rd and 74th Constitutional Amendment ACT (CAA) of India, 1993. The State Finance Commissions are assigned the task of reviewing the financial position of local bodies and making recommendations on the sharing and assignment of various taxes, duties, tools, fees, *etc.* and grants-in-Aid to be given to the local bodies from Consolidated Fund of the State.

The Fifth State Finance Commission (FSFC) was constituted by the Governor of Sikkim on 17th August 2016 to review the financial position of the Panchayat & Municipalities; to give recommendation to improve the financial position of the Panchayats as well as the Municipalities; to examine the resources of the local bodies; maintenance and upkeep of the Capital assets created by local bodies or transferred by the Government to the local bodies; to work out a factor for determination of devolution of taxes; duties; grants-in-Aid; to indicate the basis and to make available the estimates and expenditure of each tier of local bodies during the period 2020-2025. The Commission submitted (August 2017) its Report to the Government on covering all aspects of its mandate.

The position of recommendation vis-à-vis acceptance and status of short/excess release relating to Local Bodies by 5th SFC is given in **Table 4.23**.

Table 4.23: Statement showing SFC recommendation, accepted by Government and its status of implementation

Sl. No	Item of Recommendation	Accepted by Government	Status of implementation
1	4.50 % of net proceeds of State's Tax Revenue should be devolved to PRIs and ULBs.	The Government accepted the recommendation of the FSFC for devolving 4.50% of the net proceeds of the State's taxes, fees and levies to the PRIs and ULBs for the period 2020-25 subject to the actual collection.	Fund was released by the State Government as per recommendation. In fact, the release was in excess of recommendation by ₹ 2.72 crore during 2020-21
2	0.50 % of net proceeds of State's Tax Revenue should be allocated for Capacity building of PRIs and ULBs.	The Government accepted the recommendation.	No fund was released during 2020-21. The provision of ₹ 3.19 crore was surrendered.
3	0.5 % of the net proceeds of the State's Tax Revenue should be allocated for Special Support to most backward PRIs and ULBs.	The Government accepted the recommendation.	The fund is being released.

4.15 Misappropriations, losses, thefts, etc.

State Financial Rules lay down detailed instructions regarding responsibility for losses sustained through fraud or negligence of individuals, loss or destruction of Government property and report thereof to the Police/ Accountant General.

Details Received from the Departments:

There were six cases of misappropriation involving Government money amounting to ₹ 264 lakh {RDD (₹ 97.40 lakh), Transport Department (₹ 8.78 lakh), Building & Housing (₹ 157.56 lakh) and Finance Department (₹ 0.26 lakh)} out of which an amount of ₹ 1.78 lakh was recovered from the SNT driver in February 2020. The unrecovered amount of ₹ 262.22 lakh is lying pending at the end of 2019-20 where the final action was still pending. The department-wise break-up of pending cases and age-wise analysis of misappropriation cases are given in **Table 4.24**.

Table 4.24: Profile of pending cases of misappropriation, loss, defalcation, etc.

Age-profile of the pending cases				Nature of the cases	Action taken by the Department	Amount Received
Range in years	Number of cases	Name of the Department	Amount involved (₹ in lakh)			
0-5	02	RDD	7.99	Cash transaction was not recorded in the cash book	Action yet to be taken by the Department	Status report not furnished.
			89.41	Short supply of stock materials by Block Office to the Beneficiaries	Enquiry conducted by the O/o the ADC (Dev), Rabongla, South Sikkim	Status report not furnished.
	01	BHD	157.56	Misappropriation	Case under investigation by Vigilance Department	Status report not furnished.
	01	Food & Supplies	2.24	Misappropriation	Case has been registered by the Vigilance Department and under investigation	Status report not furnished. Nil report given by Dept
10-15	1	Finance	0.26	Cash embezzlement by staff	Person involved in the case of theft is still untraceable. The proposal for write off of Government money involved is under process for approval of the Government.	Status report not furnished.
15-20	01	Transport	07.00	Shortage of POL during transportation in SNT tanker	Case referred to Vigilance Department for investigation	Status report not furnished.
Total	06		264.00			1.78

Source: Departmental and audited figures

Findings during the Inspections:

Table 4.25: Profile of pending cases of misappropriation, loss, etc detected during inspection.

Age-profile of the pending cases				Nature of the cases	Action taken by the Department	Amount Received
Range in years	Number of cases	Name of the Department	Amount involved ₹ in lakh			
0-5	01	Cooperation	1.92	Fraudulent withdraw of money in Bank	The Department did not take any step to recover the lost amount from the fraudulent person through concerned bank. Further the Department did not inform the Finance Department and AG office.	Nil
5-10	01	RDD	19.85	Drawing of salary even after superannuation for 6 years by the Government Employee.	The department has stopped the pay and allowance. But, yet to recover the salary paid to retired staff.	Nil

4.16 Follow up action on State Finances Audit Report

The preparation of Report on State Finances started in 2008-09 and the Reports for the years 2009-10 and 2012-13 had been discussed by the Public Accounts Committee

(PAC). PAC recommended compliance with the recommendations as contained in the Report of the Comptroller and Auditor General of India on State Finances. Reports on State Finances up to 2012-13 have been discussed in the PAC and 2013-14 to 2019-20 have not been discussed by the PAC and Report of 2020-21 yet to be placed in the Legislative Assembly.

4.17 Conclusion

During the year 2021-22, all the Controlling Officers reconciled the Government receipts and expenditure with the figures in the books of the Sr. DAG (A&E).

Audit noticed that Revenue Receipts of ₹ 520.71 crore earned from sale proceeds of electricity sold outside the State and royalty receipts from the HEPs located in the State, were not deposited in the Consolidated Fund of State by PDS. This led to understatement of Government Revenue Receipts by ₹ 520.71 crore. Further, an expenditure of ₹ 552.17 crore had been incurred without routing it through Government Accounts resulting in understatement of Government expenditure by ₹ 552.17 crore. This led to an overall overstatement of Revenue surplus and understatement of Fiscal Deficit by ₹ 31.46 crore during 2021-22.

As on 31 March 2022, the SSLSC Bank Account had a balance of ₹ 38.01 Lakh and due to non-creation of the State Legal Aid Fund, the grants, fee and other receipts collected by the SSLSC were being kept in a bank account.

As informed by 21 CCOs to the office of Sr. DAG (A&E) Sikkim, an amount of ₹ 193.20 crore was lying in the Savings/ Current Accounts of these CCOs as on 31 March 2022.

State Government has not opened SNA for all the schemes. A total of 98 SNA were opened in which 79 Central Schemes were linked.

During the year 2021-22, the State Government repaid ₹ 219.21 crore worth of loans availed by three financial institutions for implementation of various Government projects, and interest accrued thereupon. The borrowings by these Institutions had not formed part of the outstanding liabilities of the State Government during the respective years.

The Power Department have not adjusted the loan given to SPDC even after State Cabinet approval, the same has been appearing in the Finance Accounts as loans for power projects under MH 6801. This led to overstatement of Loans and Advances given by state government under MH 6801 in the Finance statements 7 and 18.

The GoI transferred ₹ 326.22 crore directly to Implementing Agencies (IAs) in the state, during 2021-22. The amount of such funds transferred by GoI to IAs during 2021-22, had increased as compared to the previous year's amount (₹ 201.99 crore).

During year 2020-21, the State government booked 6.49 *per cent* of total revenue receipts and 10.11 *per cent* of total expenditure under Minor Head 800- Other Receipts and Minor Head 800-Other Expenditure.

The practice of not furnishing UCs in a timely manner resulted in pendency of large number of UCs. At the end of March 2022, 1,441 UCs involving an aggregate amount of ₹ 210.03 crore were pending for submission even after a lapse of one to nineteen years by various Departments.

Out of 539 AC bills amounting to ₹ 28.49 crore drawn during the year 2021-22, 78 AC bills amounting to ₹ 5.29 crore (14 per cent) were drawn in March 2022. DC Bills in respect of a total of 2497 AC bills amounting to ₹ 58.98 crore as on 31 March 2022 were not received.

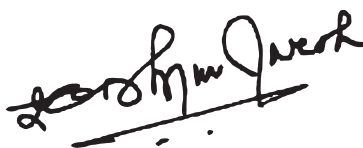
Non-furnishing of detailed information about financial assistance given to various institutions and non-submission of accounts by 14 Autonomous Bodies/ Authorities as per timelines led to non-compliance with Financial Rules. There were also delays in placement of SARs to Legislature.

There were six cases of misappropriation involving Government money in respect of four Departments with the money value of ₹ 2.64 crore at the end of 2021-22 where final action was pending.

4.18 Recommendations

- *Departments should adhere to the Government Accounting Rules and all the financial transactions, should be routed through Government Accounts, to reflect actual financial position of the State.*
- *The Government may enhance the scope and coverage of budget provision by including the extra budgetary resources given to various State Government PSUs/ entities for implementation of various State Schemes/ Programmes etc.*
- *The Government may adjust the loan given to SPDC in their account properly which will fix the overstatement of Loan and Advance given by State government.*
- *Finance Department may draw up an action plan for monitoring and ensuring submission of all pending UCs especially keeping in view that UCs from 2002-03 onwards are still due for submission. Release of subsequent grants should be linked with submission of outstanding UCs.*
- *Finance Department may make special efforts to settle old outstanding AC bills specially keeping in view that submission of DC bills from 2001-02 onwards are still pending for submission. At the same time, the DDOs should be asked to ensure that the DC bills are submitted within prescribed time, in order to stem the accretion of unadjusted AC bills. Advances should be monitored closely for effective control and old outstanding AC bills should be adjusted by making special efforts in a time bound manner.*
- *Timely reconciliation may be done with figures of the PAO and AG's office to avoid discrepancies in Accounts. The special efforts to be taken for reconciliation of State Bank of Sikkim and PAO figures.*
- *To make accounts transparent, the Government should operate appropriate Minor Heads instead of booking under Minor Head 800.*

- *Finance Department should consider evolving a system to expedite the process of compilation and submission of annual accounts by autonomous bodies in order to assess their financial position.*
- *The Government may take appropriate measures to get the unspent money lying in the bank accounts, refunded into the Government account and may also frame suitable orders to this effect.*
- *The Government should prepare a time bound framework for taking prompt action in cases of misappropriation, loss, theft, etc. and strengthening the internal control system in Departments to prevent recurrence of such cases.*



Gangtok
The: 25 March 2023

(HIMANSHU KASHYAP DHARMADARSHI)
Principal Accountant General (Audit), Sikkim

Countersigned



New Delhi
The: 27 March 2023

(GIRISH CHANDRA MURMU)
Comptroller & Auditor General of India

APPENDICES

Appendix 1.1: Part A: State Profile

(Reference: Paragraph 1.1)

General Data			
Sl. No.	Particulars	Sikkim	All India
1	Area in sq. Km	7,096	31,87,240
2	Population in lakh (As per 2011 Census)	6.11	12,108.55
3	Density of Population (2011 Census) (persons per sq.km)	96	418
4	Population below poverty line ((MoSPI data)	8.18	21.92
5	Literacy rate (percentage) (2011 Census)	81.40	73
6	Infant Mortality Rate (per 1,000 live births) ((SRS Bulletin Oct. 2021)	5	28
7	Human Development Index (All India) (UNDP Report Human Development Report 2020)		
	a. 2020		0.642
	b. 2021		0.633
8	Gross State Domestic Product (GSDP) 2021-22 at current prices As per Ministry of Statistics and Programme Implementation, GOI (₹ in crore)	36,825	2,36,65,000
9	Per capita GDP 2021-22 (in ₹)	4,72,543	1,72,913
10	Decadal Population Growth (2012-22) in percentage	10.70	12.12

Financial Data comparison of Sikkim with the other states of North Eastern Region

(₹ in crore)

Sl. No.	Particulars	Assam	Nagaland	Meghalaya	Arunachal Pradesh	Manipur	Mizoram	Tripura	Sikkim
a.	Revenue Expenditure	82,547.96	11,817.08	13,620.22	15,846.64	12,642.15	8,557.49	16,125.24	6,668.84
b.	Capital Expenditure	20,229.84	1,896.46	2,837.12	6,490.89	3,254.43	1,006.96	1,423.03	1,315.78
c.	Loans & Advances	104.01	2.61	85.33	2.56	1.63	2.58	54.08	0.85
d.	Expenditure on Education (Revenue)	17,746.16	1,834.33	2,119.96	2,181.41	1,687.68	1,482.77	2,246.00	1,284.69
	Expenditure on Education (Capital)	518.41	90.95	37.99	281.09	34.70	28.32	45.44	156.76
e.	Expenditure on Health (Revenue)	6,542.32	766.08	1,601.42	1,347.52	996.20	629.43	1,083.16	559.61
	Expenditure on Health (Capital)	933.74	155.64	80.99	24.82	72.75	80.99	88.21	40.75
f.	Salary and Wages	29,351.11	5,954.31	3,795.25	6,099.87	4,884.19	3,280.69	5,472.39	2,826.30
g.	Pension	1,77,223.74	2,158.67	1,365.59	1,361.91	1,620.80	1,331.45	2,516.49	983.24
h.	GSDP at current rates	4,33,925.44	32,423.73	37,830.11	33,459.15	37,761.00	25,796.00	64,778.08	36,824.97
i.	Capital expenditure ratio with GSDP	4.66	5.85	7,505.19	19.40	8.62	3.90	2.20	3.57
j.	Revenue Expenditure ratio with GSDP	19.02	36.45	36.00	47.36	33.48	33.17	24.89	18.11

Appendix 1.1 Part B: Layout of Finance Accounts

(Reference: Paragraph 1.4)

Finance Accounts is prepared in two volumes with volume I presenting the summarised financial statements of Government and volume II presenting the detailed statements. The layout is detailed below. Further, volume II contains details such as comparative expenditure on salaries and subsidies by major head, Grants-in-aid and assistance given by the State Government, externally aided projects, expenditure on plan scheme, direct transfer of Central scheme funds to implementing agencies, summary of balances, financial results of irrigation schemes, commitments on incomplete public works contracts and maintenance expenditure which are bought out in various appendices.

Statement	Layout
Volume-I	
1	Statement of Financial position
2	Statement of Receipts and Disbursement
3	Statement of Receipts (Consolidated Fund)
4	Statement of Expenditure (Consolidated Fund)
5	Statement of Progressive Capital expenditure
6	Statement of Borrowing and Other liabilities
7	Statement of Loans and Advances given by the State Government
8	Statement of Investments of the Government
9	Statement of Guarantees given by the Government
10	Statement of Grants-in-aid given by Government
11	Statement of Voted and Charged Expenditure.
12	Statement on Source and Application of Funds for Expenditure other than on Revenue Account
13	Summary of balances under Consolidated Fund, Contingency Fund and Public Accounts
Volume-II Part-I	
14	Detailed Statement of Revenue and Capital Receipts by Minor Heads
15	Detailed Statement of Revenue Expenditure by Minor Heads
16	Detailed Statements of Capital Expenditure by Minor Heads and Sub-Heads
17	Detailed Statement of Borrowings and Other Liabilities
18	Detailed Statement on Loans and Advances given by the Government of Sikkim
19	Detailed Statement of Investments of the Government
20	Detailed Statement of Guarantees given by the Government
21	Detailed Statement on Contingency Fund and Other Public Account transactions
22	Detailed Statement on Investment from Earmarked Balances
Volume-II Part-II Appendices	
I	Comparative Expenditure in Salary
II	Comparative Expenditure in Subsidy
III	Grants-in-aid/ Assistance given by the State Government (Institution wise and Scheme-wise)
IV	Details of Externally Aided Projects
V	Plan Scheme Expenditure-A. Central Schemes (Centrally Sponsored Schemes and Central Plan Schemes), B. State Plan Schemes
VI	Direct Transfer of Central Scheme funds to Implementing Agencies in the State (Funds routed outside State Budgets) (Unaudited figures)
VII	Acceptance and Reconciliation of Balances (As depicted in Statements 18 and 21)
VIII	Financial Results of Irrigation Schemes
IX	Commitments of the Government – List of Incomplete Capital Works
X	Maintenance Expenditure with segregation of Salary and Non-Salary portion
XI	Major Policy Decisions of the Government during the year or new schemes proposed in the Budget

Appendix 1.1: Part C Structure of Government Accounts

(Reference: Paragraph 1.4)

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

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

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

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

List of Terms used in Chapter I and Basis for their Calculation

Terms	Basis of Calculation
Buoyancy of a parameter	
Buoyancy of a parameter (X) with respect to another parameter	Rate of Growth of the parameter (X)/Rate of Growth of the parameter (Y).
Rate of Growth (ROG)	$(\text{Current year Amount}/\text{Previous year Amount} - 1) \times 100$.
Average	Trend of growth over a period of 5 years
Share shift/Shift rate of a parameter	Trend of percentage shares, over a period of 5 years, of the parameter in Revenue or Expenditure as the case may be.
Development Expenditure	Social Services + Economic Services
Interest received as <i>per cent</i> to loans outstanding	$\text{Interest received}/[(\text{opening balance} + \text{closing balance of loans and advances})/2] \times 100$.
Revenue Deficit	Revenue receipt - revenue expenditure.
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances - Revenue Receipts - Miscellaneous Capital Receipts.
Primary Deficit	Fiscal deficit - Interest payments.
Balance from Current Revenue (BCR)	Revenue receipts minus plan grants and non-plan revenue expenditure excluding debits under 2048 - Appropriation for reduction or avoidance of debt.
Compound Annual Growth Rate (CAGR)	The compound annual growth rate is calculated by taking the nth root of the total percentage growth rate, where n is the number of years in the period being considered. $\text{CAGR} = [\text{Ending Value}/\text{Beginning Value}]^{(1/\text{no. of years})} - 1$
GSDP	GSDP is defined as the total income of the State or the market value of goods and services produced using labour and all other factors of production at current prices.
Buoyancy Ratio	Buoyancy ratio indicates the elasticity or degree of responsiveness of a fiscal variable with respect to a given change in the base variable. For instance, revenue buoyancy at 0.7 implies that revenue receipts tend to increase by 0.7 percentage points, if the GSDP increases by one <i>per cent</i> .

Terms	Basis of Calculation
Core Public and Merit Goods	<p>Core public goods are those which all citizens enjoy in common in the sense that each individual's consumption of such goods lead to no subtractions from any other individual's consumption of that goods, e.g. enforcement of law and order, security and protection of our rights; pollution free air, other environmental good, road infrastructure <i>etc.</i> Merit goods are commodities that the public sector provides free or at subsidised rates because an individual or society should have them on the basis of some concept of need, rather than ability and willingness to pay the Government and therefore wishes to encourage their consumption. Examples of such goods include the provision of free or subsidised food for the poor to support nutrition, delivery of health services to improve quality of life and reduce morbidity, providing basic education to all, drinking water and sanitation, <i>etc.</i></p> <p>"The analysis of expenditure data is disaggregated into developmental and non-developmental expenditure. All expenditure relating to Revenue Account, Capital Outlay and Loans and Advances is categorised into social services, economic services and general services. Broadly, the social and economic services constitute developmental expenditure, while expenditure on general services is treated as non-developmental expenditure</p>
Debt Sustainability	<p>The Debt sustainability is defined as the ability of the State to maintain a constant debt- GSDP ratio over a period of time and also embodies the concern about the ability to service its debt. Sustainability of debt therefore also refers to sufficiency of liquid assets to meet current or committed obligations and the capacity to keep balance between costs of additional borrowings with returns from such borrowings. It means that rise in fiscal deficit should match with the increase in capacity to service the debt.</p>
Non-debt Receipts	<p>Adequacy of incremental non-debt receipts of the State to cover the incremental interest liabilities and incremental primary expenditure. The debt sustainability could be significantly facilitated if the incremental non-debt receipts could meet the incremental interest burden and the incremental primary expenditure.</p>
Net Availability of Borrowed Funds	<p>Defined as the ratio of the debt redemption (principal+ interest payments) to total debt receipts indicates the extent to which the debt receipts are used in debt redemption and gives the net availability of borrowed funds.</p>

Appendix 1.2

Time Series Data on the State Government Finances

(Reference: Paragraph 1.4)

(₹ in crore)

Particulars	2017-18	2018-19	2019-20	2020-21	2021-22
Part A. Receipts					
1. Revenue Receipts	5,212.79	5,920.36	4,841.27	5,607.82	7,080.72
	(99.98)	(99.97)	(99.99)	(99.98)	(99.99)
(i) Tax Revenue	688.33	892.92	970.41	966.70	1,254.41
Taxes on Sales, Trade, etc.	249.66	188.20	197.63	195.25	227.18
	(31.57)	(21.08)	(20.37)	(19.73)	(18.11)
State Goods & Service Tax (SGST)	171.39	405.72	454.89	463.04	655.55
	(100.00)	(45.44)	(46.88)	(46.80)	(52.26)
State Excise	150.47	183.09	207.15	210.27	249.20
	(21.86)	(20.50)	(21.35)	21.25)	(19.87)
Taxes on Vehicles	29.37	33.11	41.08	28.96	39.09
	(4.27)	(3.71)	(4.23)	(2.93)	(3.11)
Stamps and Registration fees	13.57	14.95	13.30	13.13	23.35
	(1.97)	(1.67)	(1.37)	(1.33)	(1.86)
Land Revenue	7.44	9.09	4.40	13.33	9.53
	(1.08)	(1.02)	(0.45)	(1.35)	(0.76)
Other Taxes on Income and Expenditure	8.04	15.63	-	-	-
	(1.17)	(1.75)	-	-	-
Other Taxes	58.40	43.13	51.96	42.72	50.51
	(8.48)	(4.83)	(5.35)	(4.32)	(4.03)
(ii) Non Tax Revenue	654.38	657.78	693.40	662.29	680.63
	(12.55)	(11.11)	(14.32)	(11.81)	(9.61)
(iii) State's share of Union taxes and duties	2,634.66	2,794.67	2,295.56	2,302.27	3,287.55
	(50.54)	(47.20)	(47.42)	(41.05)	(46.43)
(iv) Grants in aid from Government of India	1,235.42	1,574.99	881.90	1,676.56	1,858.13
	(23.70)	(26.60)	(18.22)	(29.48)	(26.24)
2. Miscellaneous Capital Receipts			-	-	-
3. Recoveries of Loans and Advances	0.91	1.77	0.30	1.17	0.45
	(0.02)	(0.03)	(0.01)	(0.02)	(0.01)
4. Total Revenue and Non debt Capital Receipts (1+2+3)	5,213.70	5,922.13	4,841.57	5,608.99	7,081.17
	(83.19)	(83.80)	(85.32)	(78.19)	(79.00)
5. Public Debt Receipts	1,053.46	1,145.21	833.21	1,564.71	1,882.60
	(16.81)	(16.20)	(14.68)	(21.81)	(21.00)
Internal Debt (excluding Ways and Means Advances and Overdrafts)	1,050.93	1,140.09	819.36	1,361.87	1,579.00
	(99.76)	(99.55)	(98.34)	(87.04)	(83.87)
Net transactions under Ways and Means Advances and Overdrafts	-	-	-	-	-
Loans and Advances from Government of India	2.53	5.12	13.85	202.84	303.60
	(0.24)	0.45)	(1.66)	(12.96)	(19.23)
6. Total Receipts in the Consolidated Fund (4+5)	6,267.16	7,067.34	5,674.78	7,173.70	8,963.77
	(45.76)	(46.84)	(38.70)	(43.59)	(49.52)
7. Contingency Fund Receipts	--	--	--	--	--
8. Public Account Receipts(Gross)	7,429.63	8,022.31	8,987.23	9,282.40	9,135.46
	(54.24)	(53.16)	(61.30)	(56.41)	(50.47)
8A. Public Account Receipts(Net)(8-19)	308.77	183.66	465.77	696.25	(-) 61.45
9. Total Receipts of the State (6+7+8)	13,696.79	15,089.70	14,662.01	16,456.10	18,099.23
9A. Total Receipts of the State (net)(6+7+8A)	6,575.93	7,251.00	6,140.55	7,869.95	8,902.32
Part B. Expenditure/ Disbursement					
10. Revenue Expenditure	4,151.85	5,226.57	6,185.08	6,368.65	6,668.84
	(73.15)	(79.62)	(89.34)	(80.79)	(83.52)
General Services (including interest payments)	1,528.13	1,960.24	2,419.77	2,416.08	2,558.27
	(36.81)	(37.51)	(39.12)	(37.94)	(38.36)
Social Services	1,532.15	2,071.77	2,253.69	2,430.85	2,470.81
	(36.90)	(39.64)	(36.44)	(38.17)	(37.05)
Economic Services	1,028.25	1,128.16	1,427.76	1,428.40	1,530.26
	(24.77)	(21.59)	(23.08)	(22.43)	(22.95)
Grants-in-aid and contributions	63.32	66.40	83.86	93.32	109.50
	(1.53)	(1.27)	(1.36)	(1.47)	(1.64)

Particulars	2017-18	2018-19	2019-20	2020-21	2021-22
11. Capital Expenditure	1,506.78	1,291.31	720.61	1,513.88	1,315.78
	(26.55)	(19.67)	(10.41)	(19.21)	(16.48)
General Services	149.76	72.71	128.85	93.22	229.25
	(9.94)	(5.63)	(17.88)	(6.16)	(17.42)
Social Services	534.53	363.45	265.76	506.14	385.02
	(35.47)	(28.15)	(36.88)	(33.43)	(29.26)
Economic Services	822.49	855.15	326.00	914.52	701.51
	(54.59)	(66.22)	(45.24)	(60.41)	(53.32)
12. Disbursement of Loans and Advances	16.95	46.57	17.06	-	0.85
	(0.30)	(0.71)	(0.25)	-	(0.01)
13. Total (10+11+12)	5,675.58	6,564.45	6,922.75	7,882.53	7,985.47
	(94.31)	(94.58)	(94.36)	(99.00)	(98.53)
14. Repayments of Public Debt	342.63	375.88	413.78	79.75	119.90
	(5.69)	(5.42)	(5.64)	(1.00)	(1.48)
Internal Debt (excluding Ways and Means Advances and Overdrafts)	332.49	365.44	403.13	68.77	108.70
	(97.04)	(97.22)	(97.43)	(86.23)	(90.66)
Net Transactions under Ways and Means Advances and Overdraft	-	-	-	-	-
Loans and Advances from Government of India	10.14	10.44	10.65	10.98	11.20
	(2.96)	(2.78)	(2.57)	(13.77)	(9.34)
15. Appropriation to Contingency Fund	-	-	-	-	-
16. Gross Expenditure on Lotteries	-	-	-	-	-
17. Total disbursement out of Consolidated Fund (13+14+15 +16)	6,018.21	6,940.33	7,336.53	7,962.28	8,105.37
	(45.81)	(46.96)	(46.26)	(48.12)	(46.85)
18. Contingency Fund disbursements	(-) 0.31	-	-	-	-
	-	-	-	-	-
19. Public Account disbursements	7,120.86	7,838.63	8,521.46	8,586.15	9,196.91
	(54.19)	(53.04)	(53.74)	(51.88)	(53.16)
20. Total disbursement by the State (17+18+19)	13,138.76	14,779.00	15,857.99	16,548.43	17,302.28
Part C: Deficits					
21. Revenue Deficit (-)/Revenue Surplus (+) (1-10)	1,060.94	693.79	-1,343.81	-760.83	411.88
22. Fiscal Deficit (-)/Fiscal Surplus (+) (4-13)	-461.88	-642.32	-2,081.18	-2,273.54	-904.30
23. Primary Deficit (-)/ Primary Surplus (+)(22-24)	-99.71	-209.27	-1,571.50	-1,725.13	-269.26
Part D: Other data					
24. Interest Payments (included in revenue expenditure)	362.17	433.05	509.68	548.41	635.04
25. Financial Assistance to Local Bodies etc.	369.27	411.39	184.83	37.76	45.82
26. Ways and Means Advances/Overdraft availed (days)	-	-	-	-	-
27. Interest on Ways and Means Advances/Overdraft	-	-	-	-	-
28 Gross State Domestic Product	25,971	28,402	31,441	31,800	36,825
29. Outstanding Fiscal Liabilities (year end)	5,451.04	6,335.06	7,400.66	9,058.83	10,862.94
30. Outstanding Guarantees (beginning of year) (including interest)	441.49	425.45	3,455.04	3,749.32	4,107.03
31. Maximum amount Guaranteed (year end)	648.71	3,849.19	3,941.97	4,527.47	4,668.47
32. Number of Incomplete Projects	146	201	233	171	312
33. Capital blocked in Incomplete Projects	302.96	666.41	644.37	396.16	690.13
Part E: Fiscal Health Indicators					
I Resource Mobilisation					
Revenue Receipts/GSDP	0.20	0.21	0.15	0.17	0.19
Tax Revenue/GSDP	0.03	0.03	0.03	0.03	0.03
Own Non-Tax Revenue/GSDP	0.03	0.02	0.02	0.02	0.02
State's share in Central taxes and Duties/GSDP	0.10	0.10	0.07	0.07	0.09
II Expenditure Management					
Total Expenditure/GSDP	0.22	0.23	0.22	0.24	0.22
Total Expenditure/Revenue Receipts	1.09	1.11	1.43	1.41	1.14
Revenue Expenditure/Total Expenditure	0.73	0.80	0.89	0.81	0.82
Expenditure on Social Services/Total Expenditure	0.36	0.37	0.36	0.37	0.35
Expenditure on Economic Services/Total Expenditure	0.33	0.30	0.25	0.30	0.28
Capital Expenditure/Total Expenditure	0.27	0.20	0.10	0.19	0.16
Capital Expenditure on Social and Economic	0.24	0.19	0.09	0.18	0.13

Particulars	2017-18	2018-19	2019-20	2020-21	2021-22
Services/Total Expenditure.					
III Management of Fiscal Imbalances (in <i>per cent</i>)					
Revenue deficit (surplus)/GSDP	4.09	2.44	-4.36	-2.39	1.12
Fiscal deficit/GSDP	-1.78	-2.26	-6.76	-7.15	- 2.45
Primary Deficit (surplus) /GSDP	-0.38	-0.74	-5.10	-5.27	- 0.73
Revenue Deficit(surplus) /Fiscal Deficit	-229.70	-108.01	64.57	33.46	-45.55
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	0.21	0.22	0.24	0.28	0.29
Fiscal Liabilities/RR	1.05	1.07	1.53	1.62	1.53
V Other Fiscal Health Indicators					
Return on Investment(₹ in crore)	2.92	4.38	3.06	2.78	1.45
Balance from Current Revenue (₹in crore)	NA**	--	--	--	-
Assets/Fiscal Liabilities	2.64	2.53	2.10	1.87	1.76

Appendix 2.1A
Abstract of Receipts & Disbursement
(Reference: Paragraph 2.2)

(₹ in crore)

Receipts			Disbursements			
2020-21		2021-22	2020-21		2021-22	
Section A: Revenue						
5,607.82	I-Revenue Receipts		7,080.72	6,368.65	I-Revenue Expenditure	6,668.84
966.70	Tax revenue	1,254.41		2,416.08	General Services	2,558.27
662.29	Non-tax revenue	680.63		2,430.85	Social Services	2,470.81
2,302.27	State's share of Union Taxes	3,287.55		1,251.19	Education, Sports, Art and Culture.	1,284.69
1,676.56	Grants-in-aid	1,858.13		457.53	Health and Family Welfare	559.61
0	Non-Plan Grants	0		319.58	Water Supply, Sanitation, Housing and Urban Development	233.07
0	Grants for State Plan Schemes	0		14.55	Information and Broadcasting	14.05
0.30	Grants for Centrally Sponsored Plan Schemes	-0.14		73.28	Welfare of Scheduled Caste, Scheduled tribes and Other Backward Classes	113.35
	Grants for Special Plan Schemes			10.65	Labour and Labour Welfare	11.80
878.22	Grants for Centrally Sponsored Schemes	749.07		293.83	Social Welfare and Nutrition	212.35
635.84	Grants from Finance Commission	787.48		10.24	Others	41.89
162.20	Other Grants	321.72		1,428.40	Economic Services	1,530.26
				467.16	Agriculture and Allied Activities	493.72
				194.92	Rural Development	231.48
				1.33	Special Areas Programmes	0.73
				57.07	Irrigation and Flood Control	53.34
				312.78	Energy	286.89
				47.37	Industry and Minerals	59.45
				288.86	Transport	322.24
				9.47	Science Technology and Environment	21.82
				49.44	General Economic Services	60.59
				93.32	Grants in Aid and Contribution	109.50
760.83	II-Revenue deficit carried over to Section-B				II-Revenue surplus carried over to Section-B	411.88
6,368.65			7,080.72	6,368.65		7,080.72

Receipts			Disbursements			
2020-21		2021-22	2020-21		2021-22	
Section A: Revenue						
Section-B-CAPITAL & PUBLIC ACCOUNT						
2,084.57	III-Opening Cash balance including Permanent Advances and Cash Balance Investment		1,992.24	1,513.88	III-Capital Outlay	1,315.78
0	IV-Miscellaneous Capital receipts			93.22	General services	229.25
				506.14	Social Services	385.02
				150.90	Education, Sports, Art and Culture	156.76
				179.41	Health and Family Welfare	40.75
				160.81	Water Supply, Sanitation, Housing and Urban Development	165.59
				0	Information & Broadcasting	0
				6.19	Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes	9.35
				8.83	Social Welfare	12.57
					Others	0
				914.52	Economic Services	701.51
				12.08	Agriculture and Allied Activities	7.82
				9.20	Rural Development	5.33
				57.05	Special Areas Programmes	43.54
				41.36	Irrigation and Flood Control	27.77
				161.90	Energy	102.64
				0.47	Industry and Minerals	0
				534.83	Transport	343.01
				0	Science and Environment	0
				97.63	General Economic Services	171.4
1.17	V-Recoveries of Loans and Advances		0.45	0	IV- Loans and Advances Disbursements	0.85
	VI-Revenue Surplus brought down		411.88	760.83	V-Revenue deficit brought down	
1,564.71	VII-Public Debt Receipts		1,882.60	79.75	VI-Repayment of Public Debt	119.90
0	External debt				External debt	
1,361.87	Internal Debt other than Ways and Means Advances and Overdraft	1,579.00		68.77	Internal Debt other than Ways and Means Advances and Overdraft	108.70

Receipts				Disbursements			
2020-21		2021-22		2020-21		2021-22	
Section A: Revenue							
0	Net transaction under Ways and Means Advances including Overdraft	0		0	Net transaction under Ways and Means Advances including Overdraft	0	
202.84	Loans and Advances from Central Government	303.60		10.98	Repayment of Loans and Advances to Central Government	11.20	
0	VIII-Amount transferred to Contingency Fund		0	0	VII-Expenditure from Contingency Fund		0
9,282.40	IX-Public Account Receipts		9,135.46	8,586.15	VIII-Public Account Disbursements		9,196.91
427.50	Small Savings and Provident fund	446.41		272.07	Small Savings and Provident Funds	348.39	
247.74	Reserve Funds	131.66		189.57	Reserve Funds	177.76	
5,833.72	Suspense and Miscellaneous	6,294.05		5,707.24	Suspense and Miscellaneous	6,278.38	
2,253.17	Remittance	1,921.18		1,897.84	Remittances	2,064.86	
520.27	Deposits and Advances	342.16		519.43	Deposits and Advances	327.52	
				1,992.24	IX- Cash balance at the end		2,789.19
				0	Cash in Treasuries and Local Remittances	0	
				87.94	Deposits with Reserve Bank/other Bank	95.48	
				1.43	Departmental Cash Balance including permanent Advances	1.43	
				1,902.87	Cash Balance Investment and Investment from Earmarked Funds.	2,692.28	
12,932.85	Total		13,422.63	12,932.85	Total		13,422.63

Appendix 2.1B
Summarised Financial Position of Government of Sikkim as on 31 March 2022
(Reference: Paragraph 2.2)

(₹ in crore)

As on 31.03.2021	Liabilities		As on 31.03.2022
6,598.09	Internal Debt		8,068.39
6,187.00	Market Loans bearing Interest	7,658.00	
0.00	Market Loans not bearing Interest	0.00	
52.76	Loans from Life Insurance Corporation of India	43.22	
358.33	Loans from other Institutions	367.17	
0.00	Overdrafts from Reserve Bank of India	0.00	
	Loans and Advances from Central Government		584.99
0.18	Non-Plan Loans	0.05	
290.41	Loans for State Plan Schemes	582.20	
0.55	Loans for Centrally Sponsored Plan Schemes	0.44	
0.80	Other Loans	0.58	
0.65	Centrally Sponsored Scheme	1.72	
1.00	Contingency Fund		1.00
1,318.29	Small Savings, Provident Funds, etc.		1,416.31
362.34	Deposits		376.98
1,080.83	Reserve Funds		1,034.72
513.66	Suspense and Miscellaneous Balances		369.98
343.66	Remittance Balances		359.35
6,449.80	Surplus on Government Accounts Last year balance		6,449.80
	Add Revenue Surplus		411.88
16,960.26	Total		19,073.40
	Assets		
14,714.10	Gross Capital Outlay on Fixed Assets		16,029.88
106.68	Investments in shares of Companies, Corporations, etc.	107.58	
14,607.42	Other Capital Outlay	15,922.30	
252.89	Loans and Advances -		253.30
1.03	Advances		1.03
1,992.24	Cash		2,789.19
87.94	Deposits with other Bank	95.48	
0	Cash in Treasuries and Local Remittances	0	
0	Deposits with Reserve Bank	0	
0.95	Departmental Cash Balance	0.95	
0.48	Permanent Advances	0.48	
1,309.56	Cash Balance Investments	2,073.06	
593.31	Earmarked funds Investment	619.22	
16,960.26	Total		19,073.40

Appendix 2.2
Tax and Non-Tax Revenue Collected during 2017-2022
(Reference: Paragraph 2.3.2 and 2.3.2.2)

(₹ in crore)

Sl. No.	Head of Revenue	2017-18		2018-19		2019-20		2020-21		2021-22		Percentage of increase (+) or decrease (-) in 2021-22 over 2020-21	
		BEs	Actuals	BEs	Actuals	BEs	Actuals	BEs	Actuals	BEs	Actuals	BEs	Actuals
Tax Revenue													
1	Sales Tax/Value Added Tax	388.26	249.66	154.00	188.20	200.00	197.60	220.00	195.25	220.00	227.18	0.00	16.00
2	Sikkim Goods & Services Tax	0.00	171.39	363.65	405.72	660.00	454.90	650.00	463.04	579.00	655.55	-11.00	42.00
3	Taxes on Income and Expenditure other than Corporation Tax	10.00	8.04	10.00	15.63	15.00	15.17	15.00	14.29	15.00	15.40	0.00	8.00
4	State Excise	155.00	150.47	158.54	183.09	237.00	207.20	248.13	210.27	275.00	249.20	11.00	19.00
5	Stamps and Registration Fees	7.82	13.58	13.34	14.95	16.14	13.30	16.44	13.13	11.78	23.35	-28.00	78.00
6	Taxes on Vehicles	28.50	29.37	31.05	33.11	49.16	41.08	39.16	28.96	43.50	39.09	11.00	35.00
7	Other Taxes and Duties on Comm and Services	72.84	58.40	32.63	43.13	44.32	36.79	44.57	28.43	42.60	35.11	-4.00	24.00
8	Land Revenue	7.09	7.44	7.10	9.09	8.60	4.40	8.60	13.33	8.60	9.53	0.00	-29.00
	Total	669.51	688.33	770.31	892.92	1,230.00	970.40	1,241.90	966.70	1,195.48	1,254.41	-21.00	193.00
Non-tax Revenue													
1	Power	160.10	310.26	190.10	269.44	320.10	256.40	372.38	346.05	380.00	306.77	2.00	-11.00
2	Interest Receipts	50.41	114.76	50.41	125.33	96.99	143.80	52.88	126.95	77.51	49.92	47.00	-61.00
3	Police	52.74	45.39	57.11	46.64	88.12	86.77	78.71	26.17	70.01	112.38	-11.00	329.00
4	Road Transport	55.00	52.08	59.00	53.96	65.00	57.10	62.00	47.87	65.00	61.78	5.00	29.00
5	Forestry and Wild Life	13.50	14.21	13.50	17.53	18.50	15.78	18.70	14.88	19.00	24.31	2.00	63.00
6	Other Adm Services	4.83	5.30	7.79	5.04	23.23	12.65	21.84	12.00	21.68	19.45	-1.00	62.00
7	Public Works	4.37	15.38	4.59	28.01	21.75	23.13	15.38	14.24	31.94	14.84	108.00	4.00
8	Plantations	5.18	2.19	7.00	2.41	2.50	2.00	2.50	0.00	3.00	1.35	20.00	0.00
9	Water Supply and Sanitation	5.00	4.88	10.00	4.23	8.00	4.92	5.61	5.52	5.85	5.15	4.00	-7.00
10	Tourism	4.50	5.14	4.64	6.16	10.00	11.67	8.50	3.44	4.00	4.12	-53.00	20.00
11	Medical and Public Health	2.50	2.11	2.50	2.37	5.75	2.48	6.04	2.83	6.98	4.49	16.00	59.00

Sl. No.	Head of Revenue	2017-18		2018-19		2019-20		2020-21		2021-22		Percentage of increase (+) or decrease (-) in 2021-22 over 2020-21	
		BEs	Actuals	BEs	Actuals	BEs	Actuals	BEs	Actuals	BEs	Actuals	BEs	Actuals
12	Other Rural Development Programmes	1.50	0.91	1.50	0.98	1.65	0.31	1.73	1.09	1.80	1.85	4.00	70.00
13	Stationery and Printing	1.85	3.08	1.95	1.52	3.10	2.60	3.52	2.78	3.52	1.97	0.00	-29.00
14	Crop Husbandry	0.91	0.34	0.63	0.37	0.69	0.68	0.73	0.48	0.73	0.43	0.00	-10.00
15	Education, Sports, Art and Culture	1.15	2.32	1.17	2.32	1.32	3.55	1.61	14.29	1.42	10.59	-12.00	-26.00
16	State Lotteries	Gross	-	-	-	-	-	-	-	-	-	-	-
		Net	50.00	55.03	55.00	-10.00	40.00	40.10	31.96	22.37	55.18	6.48	73.00	-71.00
17	Others	12.92	21.00	15.03	33.65	27.85	29.47	55.34	21.33	27.60	54.75	-50.00	157.00
	Total	426.46	654.38	481.92	657.78	734.60	693.40	710.66	662.29	775.22	680.63	9.00	3.00
	Grand Total	1,095.97	1,342.71	1,252.23	1,550.70	1,965.00	1,664.00	1,952.56	1,628.99	1,970.70	1,935.04	1.00	19.00

Appendix 2.3
Statement showing Investment at the end of 2021-22
(Reference: Paragraph 2.4.3.2)

		(₹ in lakh)
Sl. No.	Name of the Companies/Corporations	Amount
Statutory Corporations		
1	State Bank of Sikkim	53.38
2	Sikkim Mining Corporation	611.50
3	State Trading Corporation of Sikkim	148.88
Companies		
4	Sikkim Time Corporation	1,371.54
5	Sikkim Industrial Development and Investment Corporation	1,582.50
6	Sikkim Livestock Development Corporation	22.00
7	Sikkim Livestock Development and Processing Corporation	35.00
8	Sikkim Tourism Development Corporation	704.87
9	Sikkim Power Development Corporation	2,036.16
10	Sikkim SC/ST/OBC Finance Development Corporation	495.59
11	Sikkim Jewels Ltd.	1,154.03
12	Sikkim Distilleries Ltd.	243.34
13	Star Cinema	1.75
14	Denzong Cinema	1.75
15	Sikkim Flour Mills Limited	265.09
16	Cold Storage	27.90
17	Indian Telephone Industries	25.94
18	Ginger Processing Plant	1.00
19	Investment in B.O.G.Ltd.	14.03
20	Chanmari Workshop and Automobiles Ltd.	30.00
21	M/S Sikkim Precision Industries Ltd	430.00
22	Sikkim Himalayan Orchid Ltd.	16.00
23	Sikkim Flora Ltd.	15.00
24	Sikkim Handloom & Handicrafts	102.40
25	Joint Ventures	42.92
26	Wood Working Centre, Singtam	1.02
27	Food Security & Agri. Dev. Deptt. and Indian Farmers Fertiliser Co-operative Ltd. IFFCO	12.25
28	Sikkim SC/ST/OBC Development Corporation (SABCCO)	149.00
Bank and Co-operative Societies		
29	State Bank of India	0.26
30	Sikkim Marketing Federation (SIMFED)	93.83
31	Sikkim Consumer's Co-operative Society	5.00
32	Multipurpose Co-operative Society	60.00
33	Denzong Agricultural cooperative society ltd(DACS)	50.00
34	Nayuma Women's cooperative society Ltd	15.00
35	Investment in Sikkim State Co-operative Bank (SISCO)	935.60
36	Sikkim Dairy Co-operative Society (Sikkim Milk Union)	2.00
37	Sang Martam Tea growers C S Ltd	1.00
Total		10,757.53

Appendix 2.4A
Statement Showing Details of Year-Wise Incomplete Works as on 31 March 2022
(Reference: Paragraph 2.4.3.2(iii))

(₹ in lakh)

Sl. No.	Department	Name of the project/works	Estimated cost of work	Year of Sanction	Year of Commencement	Target of Completion	Physical progress of the work as on 31 st March 2022 (in %)	Progressive expenditure at the end of year 2021-22
Prior to 2012-13								
1	Education Department	Repair of School bldg and qtr at Tashiding SS	15.20	2010-11	...	...	6	9.62
2	Education Department	Establishment of Polytechnic College at Yangthang	1,230.00	...	10.2011	24.10.2011	86	702.91
			1,245.20					712.53
2012-13								
1	Education Department	Construction of Class - III staff Qtr. At Hee-Gyathang SSS North	76.05	2011-12	03.03.2011	16.02.2013	62	29.69
2	Building & Housing Department	Construction of Security Boundary fencing at Raj Bhawan	750.61	28.11.2011	2012	2013	65	391.38
			826.66					421.07
2013-14								
1	Education Department	Construction of Auditorium at Rangpo Mining SS East	53.84	...	24.03.2012	23.09.2013	7	49.00
			53.84					49.00
2014-15								
1	Building & Housing Department	Construction of Community Centre at Jorthang, South Sikkim	1,093.48	18.06.2009	2009	2014	98	999.90
2	Education Department	Construction of MPH cum 12RSB at Sadam SSS South	308.51	2012-13	18.09.2012	17.09.2014	9	114.25
3	Education Department	Reconstruction of 4RSB to Lower Jarrong PS South	39.00	2012-13	20.04.2013	19.10.2014	75	19.95
4	Public Health Engineering Department	Augmentation of water supply for Maka Bazaar	491.52	23.12.2011	2012	2014	9	463.50
			1,932.51					1597.60

Sl. No.	Department	Name of the project/works	Estimated cost of work	Year of Sanction	Year of Commencement	Target of Completion	Physical progress of the work as on 31 st March 2022 (in %)	Progressive expenditure at the end of year 2021-22
2015-16								
1	Education Department	Construction of Auditorium at Rumtek SSS East	54.59	...	26.02.2012	9.2015	92	35.07
2	Education Department	Construction of 6RSB at TNA Gtk. East	54.22	...	02.03.2012	9.2015	5	45.95
3	Education Department	Vertical Extension for MPH at Temi SSS South	72.08	2014-15	16.02.2015	15.02.2016	73	59.75
4	Education Department	Construction of 6RSB at Kamarey JHS South	59.17	2014	07.03.2014	08.03.2016	9	36.60
5	Education Department	Construction of 4RSB at Karjee PS West	47.72	2015	02.10.2014	19.02.2016	6	20.63
			287.78					198.00
2016-17								
1	Building & Housing Department	Construction of Speaker's bungalow at Gangtok	841.18	15-09-2014	2014	2016	55	390.21
2		Construction of Chief Secretary's bungalow at Gangtok	604.15	15-09-2014	2014	2016	99	529.62
3		Construction of DGP's bungalow at Gangtok	430.33	15-09-2014	2014	2016	90	407.30
4	Education Department	Construction of Basketball Court, vertical extension of Annex block approach road to ground, construction of reservoir tank, upgradation of play field & construction of car park at GDC Tadong, East.	324.59	2010	21.09.2010	3.17	62	184.62
5	Education Department	Renovation & special repair of staff quarter 3 Block 18 units at GDC Tadong East	54.55	...	01.12.2010	3.17	9	20.28
6	Education Department	Construction of 4RSB at Suntaley Makerzung PS South	33.13	2014-15	17.02.2014	31.03.2017	6	9.44
7	Education Department	Construction of 4RSB at Kateng Dingtar PS South	45.50	2014	10.03.2014	31.10.2016	8	10.72
8	Education Department	Construction of 6RSB at Manul JHS North	83.56	...	05.05.2011	31.03.2017	99	74.35

Sl. No.	Department	Name of the project/works	Estimated cost of work	Year of Sanction	Year of Commencement	Target of Completion	Physical progress of the work as on 31 st March 2022 (in %)	Progressive expenditure at the end of year 2021-22
9	Education Department	Construction of 4RSB at Nampatam PS North	52.10	2012-13	22.03.2013	31.03.2017	87	34.18
10	Education Department	Construction of 4RSB cum MPH at Chungthang SS North	94.97	...	17.01.2011	31.03.2017	93	58.13
11	Education Department	Restoration of 6RSB at Shipgyar North	52.59		19.01.2015	31.03.2017	98	36.06
12	Education Department	Restoration of 6RSB at Jhusing PS North	52.19		25.10.2013	31.03.2017	98	36.47
			2,668.84					1,791.38
2017-18								
1	Building & Housing Department	Construction of Composit Check Post at Reshi	586.68	03-02-2015	2011	2017	30	265.53
2	Education Department	Construction of Auditorium at Uttarey West	52.16	2012	14.06.2012	30.09.2017	95	50.22
3	Education Department	Construction of Hostel Building at Kyongsa Girls SSS West	79.51	...	20.06.2012	12.2017	9	73.73
4	Education Department	Construction of 4RSB at Leythang PS West	31.79	...	31.07.2012	12.2017	99	5.47
5	Education Department	Construction of 4RSB at Reythang PS West	34.00	...	02.04.2012	12.2017	8	27.21
6	Education Department	Construction of 4RSB at Lower Takuthang PS West	36.26	2012-13	10.02.2012	12.2017	55	9.82
7	Education Department	Construction of Auditorium at Timburbong SS West	50.89	2011	17.03.2012	12.2017	98	28.66
8	Education Department	Construction of 4RSB at Suntalay PS West	45.78		02.2014	12.2017	93	37.30
9	Education Department	Construction of State Council of Education Research and Training Burtuk	594.21	...	12.08.2017	...	65	161.01
10	Education Department	Construction of 6RSB at Mukrung JHS under ManeybongDentam Constituency	80.00	...	07.08.2017			0.00

Sl. No.	Department	Name of the project/works	Estimated cost of work	Year of Sanction	Year of Commencement	Target of Completion	Physical progress of the work as on 31 st March 2022 (in %)	Progressive expenditure at the end of year 2021-22
11	Education Department	Construction of 4RSB at Taza JHS School	40.00	...	13.09.2017	...	7	39.99
12	Education Department	Construction of 4RSB at Kaputhang Primary School	40.00	...	13.09.2017	...	7	39.99
13	Education Department	Construction of 4RSB at Bhirkuna (CMRF)	40.00	...	13.09.2017	...	85	38.16
			1,711.28					777.09
2018-19								
1	Building & Housing Department	Construction of Folk History Centre at Assam Lingzey, Gaucharan (Phase-I).	11,000.00	27-02-2018	2017	2018	15	1,399.64
2	Building & Housing Department	Construction of Sub-Divisional Megistrate Complex at Dentam, West Sikkim	547.08	13-02-2017	2017	2018	79	292.90
3	Building & Housing Department	Construction of Sub-Divisional Megistrate Complex at Jorthang, South Sikkim	540.11	10-08-2017	2017	2018	27	79.41
4	Building & Housing Department	Construction of Sub-Divisional Megistrate Complex at Rangpo, East Sikkim	540.11	30-30-2017	2017	2018	30	52.11
5	Building & Housing Department	Construction of Sub-Divisional Megistrate Complex at Yangyang, S. Sikkim	587.18	30-11-2017	2017	2018	25	144.82
6	Building & Housing Department	Construction of 4RSB at Govt. JHS at Badamtam	61.86	2018	29.11.2018		31	20.02
7		Construction / Upgradation of School ground with pavilion at Padamchey SS East	43.32	...	29.11.2018		4	10.75
8		Construction of 6RSB at Rongli JHS East Sikkim	80.93	...	24.02.2018		85	77.41
9	Building & Housing Department	Construction of 4RSB cum Multipurpose Hall at Taksang Primary School	75.80	...	29.11.2018		2	56.91

Sl. No.	Department	Name of the project/works	Estimated cost of work	Year of Sanction	Year of Commencement	Target of Completion	Physical progress of the work as on 31 st March 2022 (in %)	Progressive expenditure at the end of year 2021-22
10		Construction of 12RSB cum MPH at Middle GyalshingSec.School under GyalshingBermiok Constituency West Sikkim	337.09	2018-19	...	...	56	161.22
11		Establishment of Polytechnic College at Mangshila North	1,230.00	2009-10	12.03.2010	30.06.2018	78	912.37
12		Construction of Toilet Block, Playground & Volleyball court at Thegu	56.82	...	21.11.2017	26.08.2018	6	56.02
			15,100.30					3,263.58
2019-20								
1	Police Headquarter	Construction of Fire Station at Soreng	524.50	21.02.2018	29.03.2018	28.03.2020	85	265.44
2	Building & Housing Department	Construction of SDO's Office at Pakyong	516.61	09.10.2014	2014	2019	90	315.79
3	Food & Civil Supplies Department	Construction of Food Godown at 13th Mile J.N. Road	175.00	21.11.2017	05.03.2018	04.09.2019	95	77.00
4		Construction of Food Godown at TokalBermiok in South Sikkim	210.00	18.02.2020	26.12.2019	25.03.2020	8	168.12
5		Construction of Food Godown at Kaluk in West Sikkim	238.00	18.02.2019	26.12.2019	25.03.2020	83	134.71
6		Construction of Food Godown at Uttarey in West Sikkim	240.00	18.02.2019	26.12.2019	25.03.2020	9	174.92
7		Construction of Food Godown at Darap in West Sikkim	206.00	18.02.2019	26.12.2019	25.03.2020	88	123.91
8	Sports and Youth Affairs	Hall at Lachen in North Sikkim BADP	220.00	17.12.2018	2018	16.12.2019	4	68.00
9	Education Department	Construction of 5RSB at Deythang JHS, West	38.00	...	15.09.2014	12.2020	7	34.74
10	Education Department	Construction of MPH cum 12RSB at Singtam SSS East	445.00	2011-12	16.08.2012	13.10.2019	9	348.24

Sl. No.	Department	Name of the project/works	Estimated cost of work	Year of Sanction	Year of Commencement	Target of Completion	Physical progress of the work as on 31 st March 2022 (in %)	Progressive expenditure at the end of year 2021-22
11	Education Department	Construction of Class-III Quarteer at BermiokTokal SSS South	73.35	2014-15	06.03.2014	05.03.2020	58	49.00
12	Education Department	Construction of 4RSB at Amallay PS South	43.99	2014-15	05.03.2014	06.04.2019	55	24.78
13	Education Department	Construction of 8RSB at Singhik SS North	142.96	2010-11	15.01.2011	31.12.2019	95	139.83
14		Repair of Lachen SS	40.00		04.11.2018	04.11.2019		39.86
15		Construction of 4RSB at Tsong PS	35.00	2020	05.06.2018	05.06.2019	46	8.61
			3,148.41					1,972.95
2020-21								
1	Police Headquarter	Construction of 2nd & 3rd IRBn HQ at Mangley	1,523.00	04.03.2014	04.03.2014	31.03.2021	96	1,434.95
2	Building & Housing Department	Construction of Ethnic Cultural Centre, Buriakhop, West Sikkim (Phase-I)	10,000.00	06.03.2017	2017	2020	12	1,199.98
3	Building & Housing Department	Construction of Nima ChoelingGumpa near BDO Turnig, Namthang, S. Sikkim	67.05	...	2020-21	2021	80	30.00
4	Building & Housing Department	Construction of Stairway to Heaven (Allocation transferred from Culture Deptt. w.e.f. 2021-22)	2,202.92	...	2018	2020	30	1,078.39
5	Building & Housing Department	Construction of Schedule Cast Bhawan at Development Area. Gangtok (Allocation transferred from Social Justice w.e.f. 2020-21)	1,021.70	...	2017	2020	80	521.48
6		Construction of Co-operative Building at Nandugoan, S Sikkim	511.62	...	2020-21		30	199.96

Sl. No.	Department	Name of the project/works	Estimated cost of work	Year of Sanction	Year of Commencement	Target of Completion	Physical progress of the work as on 31 st March 2022 (in %)	Progressive expenditure at the end of year 2021-22
7		Construction of Phuntsok ChoelingGumpa, Sribadam, W. Sikkim	693.70	...	2020-21		14	100.00
8		Construction of Singa Devi Mandir at Dalap, South Sikkim (Temi-Namphing)	18.51	...	2020-21		70	10.00
9	Food & Civil	Construction of Food Godown at Talkharka in Eas Sikkim	150.00	21.11.2017	22.11.2018	30.09.2020	45	30.86
10	Supplies Department	Construction of Food Godown at Temi in South Sikkim	187.00	18.02.2019	07.01.2020	06.04.2020	15	25.98
11		Construction of Food Godown at Dorongpani in South Sikkim	226.00	18.02.2019	07.01.2020	06.04.2020	8	142.61
12		Construction of Food Godown at Namthang in South Sikkim	194.00	18.02.2019	07.01.2020	06.04.2020	52	54.10
13		Construction of Food Godown at KongriNaku in West Sikkim	206.00	18.02.2020	06.01.2020	07.12.2020	6	127.04
14		Construction of Food Godown at Soreng in West Sikkim	232.00	18.02.2019	07.01.2020	06.04.2020	78	78.26
15		Construction of Food Godown at Hee-Gaon in West Sikkim	190.00	18.02.2019	07.01.2020	06.04.2020	7	58.37
16	Education Department	Construction of MPH cum 12RSB at Kaluk SSS West	229.35	2011-12	25.03.2013	31.03.2021	83	166.25
17	Education Department	Construction of food court at Government college Kamrang	406.61	2017	06.06.2017	03.04.2020	4	88.52
18	Education Department	Construction of 6RSB at Kharpaney PS Soreng Chaung Constituency West Sikkim	95.15	2018-19	28.02.2019	29.12.2020	86	45.19
19	Education Department	Construction of 7RSB atSekrepBudhang PS Soreng Chaung Constituency West Sikkim	67.05	2018-19	01.06.2019	01.05.2020	72	32.43
20	Education Department	Construction of 8RSB at Nima Sherpa SSS at RibdiDaramdin Constituency	150.00	2017-18	22.10.2018	31.03.2021	8	77.95

Sl. No.	Department	Name of the project/works	Estimated cost of work	Year of Sanction	Year of Commencement	Target of Completion	Physical progress of the work as on 31 st March 2022 (in %)	Progressive expenditure at the end of year 2021-22
21	Education Department	Construction of 6RSB at Sarchok JHS North	69.90	2018-19	26.11.2018	25.05.2020	93	30.00
22	Education Department	Const. Of C.S. Rai Memorial JHS Arithang	345.06	2018-19	31.08.2018	31.08.2020	75	167.49
23	Education Department	Construction of 6RSB at Kharpani PS	94.84	2018-19	28.02.2019	29.12.2020	86	90.38
24	Education Department	Construction of 12RSB cum Gallery at Tadong SSS	235.89	2018-19	08.11.2018	08.05.2020	96	226.87
25	Education Department	Establishment of New Degree College Mangshila	320.82	2019	04.12.2020	13.03.2021	3	213.14
			19,438.17					6,230.20
2021-22								
1	Police Headquarter	Construction of Women's Barrack at PTC, Yangang	313.44	10.02.2020	10.02.2020	24.12.2021	65	190.00
2	Building & Housing Department	(i) Construction of Gyan Mandir State Library, Gangtok (Phase-I)	19,996.00	25.01.2017	2017	2021	38	7,616.01
3		Construction of Church at Simkharka, Temi-Namphing, South Sikkim	107.29	...	2020-21	2022	15	10.00
4	Food & Civil Supplies Department	Construction of Food Godown at Lachen in North Sikkim	154.00	21.11.2017	10.08.2018	09.12.2021	85	109.07
5	Sports and Youth Affairs	Construction/Extension of Ground at Government Primary School at Meyong West	15.00	16.02.2021	2021	03.02.2022	8	9.73
6	Sports and Youth Affairs	Construction of public ground at MamlayKamrang	36.00	18.02.2021	2021	30.11.2021	75	0.00
7	Sports and Youth Affairs	Extension and upgradation of public ground at Assangthang, South Sikkim	27.61	18.02.2021	2021	30.11.2021	95	24.83

Sl. No.	Department	Name of the project/works	Estimated cost of work	Year of Sanction	Year of Commencement	Target of Completion	Physical progress of the work as on 31 st March 2022 (in %)	Progressive expenditure at the end of year 2021-22
8	Sports and Youth Affairs	Extension of public ground at Sirisey under poklokDenchung GPU under PoklokKamrang	25.00	18.02.2021	2021	30.11.2021	9	11.52
9	Sports and Youth Affairs	Construction of public ground at Rateypani, PoklokKamrang	20.00	18.02.2021	2021	30.11.21	95	15.79
10	Sports and Youth Affairs	upgradation of playground at DiklingSenier Secondary School	30.00	18.02.2021	2021	30.03.2022	33	8.29
11	Sports and Youth Affairs	Extension of playground and construction of Gallery at Government Secondary School South Regu, East Sikkim	22.00	18.02.2021	2021	30.03.2022	95	18.77
12	Sports and Youth Affairs	Playground at Tingting Primary school under YuksomTashiding	15.00	24.02.2021	2021	23.03.2022	85	0.00
13	Sports and Youth Affairs	Development of school ground at Bikmat SS, PoklokKamrang	15.00	18.02.2021	2021	30.11.2021	97	8.00
14	Sports and Youth Affairs	Construction of volleyball ground at Kabrey School in Namthang, South Sikkim	25.00	18.02.2021	2021	30.11.2021	9	12.51
15	Sports and Youth Affairs	Upgradation of school ground and construction of galleries at Mellidara Secondary School in South Sikkim	43.71	18.02.2021	2021	30.11.2021	9	15.36
16	Sports and Youth Affairs	upgradation of school ground of simharka primary school underr Ben Namphik GPU	15.00	18.02.2021	2021	30.11.2021	95	7.00
17	Sports and Youth Affairs	Extension and restoration works to school playground at Tarku Secondary School, South Sikkim	20.28	18.02.2021	2021	30.11.2021	8	0.00

Sl. No.	Department	Name of the project/works	Estimated cost of work	Year of Sanction	Year of Commencement	Target of Completion	Physical progress of the work as on 31 st March 2022 (in %)	Progressive expenditure at the end of year 2021-22
18	Sports and Youth Affairs	Construction of playground at Timurbong SS in West Sikkim	72.00	5.04.2022	2021.00	4.03.2022	7	47.78
19	Sports and Youth Affairs	Construction of public playground at Denchung	35.00	18.02.2021	2021.00	30.08.2021	95	22.29
20	Sports and Youth Affairs	Construction of public playground at TokalBermiok in	35.00	31.03.2020	2021	30.08.2021	85	0.00
21	Education Department	Construction of Model School at Assam Lingzey East	1,187.82	2012-13	14.10.2014	31.08.2021	94	905.95
22	Education Department	Construction of auditorium at TNA	650.00	...	09.07.2018	2021	25	285.96
23	Education Department	Construction of Public ground at chotaSamdong, Dewantar in West Sikkim	35.72	04.02.2021	2021	3.02.2022	85	4.60
24	Education Department	Construction of Principal Quarter & Ground Upgradation at Namthang Senior Secondary School	77.03	2019	03.06.2019	07.12.2021	96	33.74
25	Education Department	Construction of School Playground at Pachay Senior Sec.School	33.00	2018-19	25.02.2019	15.06.2021	9	10.00
26	Education Department	Construction of 4RSB at Malling PS North	50.78	2012-13	31.03.2013	31.12.2021	9	46.16
27	Education Department	Construction of MPH cum Classroom at Lachung SS North	250.47	2008-09	03.11.2009	31.12.2021	75	67.62
28	Education Department	Construction of 8RSB at Govt. Senior Secondary School Mangshila in North Sikkim	144.56	2017-18	22.04.2018	31.12.2021	68	115.00
29	Education Department	Construction of Boys and Girls Toilet at Lachen	24.79	2017-18	17.01.2018	27.12.2021	85	15.95
30	Education Department	Construction of 10 Units Toilet at Lachen	39.48	2018-19	08.10.2019	31.12.2021	68	27.00

Sl. No.	Department	Name of the project/works	Estimated cost of work	Year of Sanction	Year of Commencement	Target of Completion	Physical progress of the work as on 31 st March 2022 (in %)	Progressive expenditure at the end of year 2021-22
31	Education Department	Construction of 4RSB at Langlang SSS Yangthang	48.10	2018-19	18.01.2019	04.12.2021	98	33.08
32		Construction of RSB at Salghari SS	68.64	2021-22	24.11.2021	23.11.2021	5	13.00
33	Education Department	Construction of compound fencing and gate at Soreng SSS	105.07	2021	01.11.2021		5	50.00
34	Public Health Engineering Department	Construction of pumping station & rising mains i/c distribution line for new housing Majhi goan, goskhan area, Mandi bazaar bcakside&goli ground area at Rangpo East Sikkim	168.85	31.03.2021	2021	2022	91	103.37
35	Public Health Engineering Department	Augmentation of water supply system for IBM area Rangpo East Sikkim	115.53	28.09.2021	2021	2022	65	74.99
36	Public Health Engineering Department	Augmentation of Mazitar water supply system for RangpoMazitar area East Sikkim	113.32	28.09.2021	2021	2022	66	75.00
37	Public Health Engineering Department	Construction of new reservoir tank and new dedicated water supply line to Singtam District Hospital at Singtam East Sikkim	45.13	30.11.2021	2022	2022	95	43.00
38	Public Health Engineering Department	Augmentation of feeder mains from selp WTP to Gurudwara & Metro tank i/c new zonal tank & distribution to ICAR, 5th mile & Lumsey, Gangtok Sikkim	924.58	23.06.2018	2018	2022	6	496.95

Sl. No.	Department	Name of the project/works	Estimated cost of work	Year of Sanction	Year of Commencement	Target of Completion	Physical progress of the work as on 31 st March 2022 (in %)	Progressive expenditure at the end of year 2021-22
39	Public Health Engineering Department	Providing dedicated water supply for medical college, Sichey and STNM Hospital at Sochaygang from Selep tank Gangtok	569.00	15.06.2020	2020	2022	75	394.00
40	Sports and Youth Affairs	Construction of Futsal (Indoor Football) field at Lachung North Sikkim BADP	96.00	20.07.2020	2020	19.02.2022	65	49.99
			25,770.20					10,972.31
2022-23								
1	Building & Housing Department	Underground Parking Space at Namchi	5,529.90	...	2019	2022	20	3,010.20
2		Replacement of Roof of Old Raj Bhawan Building	142.21	...	2021-22	2022	73	97.15
3		Vertical Extention at Gyalshing District Hospital flu Clinic, and creation of ICU Units in West Sikkim (file No.899/Div/BLD/2021)	209.84	...	2021-22	2022	75	100.00
4	Building & Housing Department	Re-Development of Bhanu Park at Zero Point, Gangtok (file No.092/(SD)HQ-IV)	169.99	...	2021-22	2022	60	99.92
5		Construction of Thasya at KarthokGumpa at Pakyong in East Sikkim	170.00	...	2021-22	2022	50	80.00
6	Sports and Youth Affairs	Construction of indoor Gymnasium hall at soreng, West Sikkim	790.00	08.08.2019	2019	07.06.2022	7	423.03
7	Sports and Youth Affairs	Construction of synthetic Truf football ground at plajor stadium, Gangtok	498.25	18.03.2021	2021	07.06.2022	5	245.00
8	Sports and Youth Affairs	Construction of multipurpose indoor hall at jorethang South Sikkim	446.85	09.02.2021	2021	08.02.2023	35	149.50

Sl. No.	Department	Name of the project/works	Estimated cost of work	Year of Sanction	Year of Commencement	Target of Completion	Physical progress of the work as on 31 st March 2022 (in %)	Progressive expenditure at the end of year 2021-22
9	Sports and Youth Affairs	Construction of playground & archery ground with allied facilities at Phodong monastic school, North Sikkim	158.44	15.02.2021	Jul-05	28.02.2023	7	79.22
10	Sports and Youth Affairs	Construction of riverside sports & Allied facilities at Lachung in North Sikkim BADP	60.00	08.03.2021	2021	07.11.2022	3	0.00
11	Sports and Youth Affairs	Development of Archery Ground at GerethangLachen, in North Sikkim	70.00	23.02.2021	2021	22.10.2022	7	0.00
12	Sports and Youth Affairs	Construction /Extension of playground at Begha, West Sikkim (Phase-I)	21.00	13.08.2018	2018	12.08.2022	7	0.00
13	Sports and Youth Affairs	Construction/Extension of ground at Begha, sec.school under ManeybongDentam Constituency, West Sikkim (Phase-II)	150.00	01.01.2019	2019	10.07.2022	75	45.00
14	Sports and Youth Affairs	Upgradation of Kyongsa playground upto international with track and field	2,798.00	08.04.2018	2018	Jul-22	85	1,377.09
15	Sports and Youth Affairs	Construction of approach road and parking soreng stadium	800.00	20.08.2014	2014	Jul-22	0	760.07
16	Sports and Youth Affairs	Construction of playground/stadium i/c gallery at Jawbari, Soreng	0.00	20.08.2014	2014	Jul-22	96	0
17	Sports and Youth Affairs	Upgradation of football stadium with other allied facilities at Mangan North Sikkim Phase II, NLCR	940.00	06.08.2019	2019	31.12.2022	62	318.60
18	Sports and Youth Affairs	Boxing Arena and up-gradation of Existing sports infrastructure at ResithangKhelgaon, East Sikkim	907.64	27.01.2021	2021	26.01.2023	4	141.69

Sl. No.	Department	Name of the project/works	Estimated cost of work	Year of Sanction	Year of Commencement	Target of Completion	Physical progress of the work as on 31 st March 2022 (in %)	Progressive expenditure at the end of year 2021-22
19	Sports and Youth Affairs	Upgradation of Melaground at Rongali under chujachen constituency, East Sikkim	40.00	18.02.2021	2021	30.06.2022	87	0
20	Sports and Youth Affairs	Extension of ground and construction of gallery at Enchey Monastic School	25.04	18.02.2021	2021	10.04.2022	5	0.00
21	Sports and Youth Affairs	Extension of School ground at primary school under 21-Lingdong Burfok GPU	15.00	18.02.2021	2021	30.06.2022	9	0.00
22	Sports and Youth Affairs	Extension of playground at Manu Secondary School North	20.00	18.02.2020	2021	30.06.2022	9	0.00
23	Sports and Youth Affairs	Extension of playground at Pegong, LPS, North	10.00	18.02.2021	2021	30.06.2022	97	0.00
24	Sports and Youth Affairs	Extension of public ground at Aarubotay, soreng in West Sikkim	15.00	24.02.2021	2021	22.05.2022	9	0.00
25	Sports and Youth Affairs	Extension of playground at Mendogoan JHS, (w) under Soreng Chakung in West Sikkim	20.00	23.02.2021	2021	22.05.2022	25	0.00
26	Sports and Youth Affairs	Construction of public ground at Lungyam ward no. 6 under LunchokSalangdang	20.00	24.02.2021	2021	22.05.2022	8	0.00
27	Sports and Youth Affairs	Extension of Gallery of Hee public Playground in West Sikkim	30.00	24.02.2021	2021	22.05.2022	7	0.00
28	Sports and Youth Affairs	Construction of pavilion and Ground Development works at Reshi Secondary School, west sikkim	60.42	20.02.2021	2021	18.07.2022	3	4.27
29	Sports and Youth Affairs	Playground at Kongri JHS under YuksomTashiding	25.00	25.02.2021	2021	23.04.2022	8	0.00

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30	Sports and Youth Affairs	Extension of Playground at Sakyong SSS West	20.00	24.02.2021	2021	22.05.2022	9	0.00
31	Education Department	Construction of MPH cum 12RSB at Assanlingzey SSS East	239.11	2011-12	08.06.2012	31.09.2022	96	212.85
32	Education Department	Construction of MPH cum 12RSB at Dikling SSS East	332.99	2011-12	12.09.2012	31.08.2022	96	221.26
33	Education Department	Construction of Science Block at Govt. SS in Lachen	49.76	2019-20	20.01.2021	19.12.2022	74	37.00
34	Education Department	Construction of 4RSB at Linkey Secondary School	35.00	2017-18	12.02.2018	31.08.2022	88	11.45
35	Education Department	Construction of Science Block at Government College Kamrang	1,130.37	2017	05.03.2018	31.07.2022	8	816.86
36	Education Department	Construction of GDC at Yangthang PH - II	5,234.03	2020-21	30.03.2021	30.03.2023	51	2,650.00
37	Education Department	Construction of 4RSB at Lt.C.S.Rai Memorial Govt. Sec. School Gangtok	72.66	2021-22	18.10.2021	17.10.2022	55	26.19
38	Education Department	Construction of 4RSB at Lingding Junior High School Gangtok	79.17	2021-22	18.10.2021	17.10.2022	7	23.50
39	Education Department	Construction of 4RSB at Govt. Senior Secondary School Ranka East Sikkim	66.36	2021-22	18.10.221	17.10.2022	75	33.09
40	Education Department	Construction of 4RSB at Govt. Senior Secondary School Bojoghari East Sikkim	69.24	2021-22	18.10.2021	17.10.2022	6	11.22
41	Education Department	Construction of 4RSB at Pangthang Primary School	69.11	2021-22	18.10.2021	17.10.2022	65	23.76
42	Education Department	Construction of 4RSB at Subhithang Primary School	66.93	2021-22	25.10.2021	24.10.2022	7	25.79
43	Education Department	Construction of 4RSB at Dongeythang Primary School	67.99	2021-22	18.10.2021	17.10.2022	7	24.67

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44	Education Department	Construction of 4RSB at SakyongChisopani Junior High School	69.51	2021-22	18.10.2021	17.10.2022	35	10.03.
45	Education Department	Construction of 4RSB at Tintek Chuba Primary School	67.23	2021-22	25.10.2021	24.10.2022	5	16.56
46	Education Department	Construction of 4RSB at Laxminiketan Vidhay Mandir Primary School	64.53	2021-22	18.10.2021	17.10.2022	6	24.36
47	Education Department	Construction of 4RSB at Macheylakha Primary School	67.79	2021-22	18.10.2021	17.10.2022	5	20.24
48	Education Department	Construction of 4RSB at BiraspatiParsai Senior Secondary School Ranipool	67.02	2021-22	18.10.2021	17.10.2022	75	24.73
49	Education Department	Construction of 4RSB at Martam Secondary School	82.51	2021-22	18.10.2021	17.10.2022	7	38.33
50	Education Department	Construction of 4RSB at Trikutam Primary School	68.71	2021-22	25.10.2021	24.10.2022	52	11.82
51	Education Department	Construction of 4RSB at Adampool Junior High School	89.61	2021-22	18.10.2021	17.10.2022	8	40.90
52	Education Department	Construction of 4RSB with Terracotta roof at Lumsey Junior High School	73.63	2021-22	18.10.2021	17.10.2022	48	17.00
53	Education Department	Construction of 4RSB at Lamaten Primary School	70.21	2021-22	15.11.2021	14.11.2022	43	12.77
54	Education Department	Construction of 4RSB at Parakha Junior High School	68.71	2021-22	15.11.2021	14.11.2022	42	11.23
55	Education Department	Construction of 4RSB at Upper Linchey Primary School	70.21	2021-22	15.11.2021	14.11.2022	42	12.77
56	Education Department	Construction of 4RSB at Lower Sumin SS	79.70	2021-22	15.11.2021	14.11.2022	45	22.85
57	Education Department	Construction of 4RSB at Aho-Kissan Sr. Secondary School	67.79	2021-22	06.12.2021	05.12.2022	42	7.92
58	Education Department	Construction of 4RSB at Pabyuk Senior Secondary School	69.21	2021-22	15.11.2021	14.11.2022	8	26.19

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59	Education Department	Construction of 4RSB at Nimthang Primary School	70.21	2021-22	22.11.2021	21.11.2022	48	1.53
60	Education Department	Construction of 4RSB at Lower Nondok Junior High School	69.21	2021-22	22.11.2021	21.11.2022	42	16.53
61	Education Department	Construction of 4RSB at Yalli Primary School	73.21	2021-22	15.11.2021	14.11.2022	2	1.52
62	Education Department	Construction of 4RSB at Primary Section of Rangpo SSS	68.45	2021-22	15.11.2021	14.11.2022	55	23.31
63	Education Department	Construction of 4RSB at Jitlang Junior High School	78.45	2021-22	15.11.2021	14.11.2022	78	32.26
64	Education Department	Construction of 4RSB at Chanatar Junior High School	69.21	2021-22	22.11.2021	21.11.2022	77	18.27
65	Education Department	Construction of 4RSB at RhenockKhamdong J.H.S	70.21	2021-22	15.11.2021	14.11.2022	43	8.13
66	Education Department	Construction of 4RSB at Rongli Junior High School	67.78	2021-22	06.12.2021	05.12.2022	9	23.50
67	Education Department	Construction of 4RSB at Thongsong Primary School	69.21	2021-22	15.11.2021	14.11.2022	45	11.38
68	Education Department	Construction of 4RSB at Lower Sudunglakha Primary School	69.21	2021-22	15.11.2021	14.11.2022	62	13.03
69	Education Department	Construction of 4RSB at TarpinSec.School	67.79	2021-22	15.11.2021	14.11.2022	73	19.19
70	Education Department	Construction of 4RSB Titri Botey Primary School	69.21	2021-22	22.11.2021	21.11.2022	42	16.48
71	Education Department	Construction of 4RSB at Padamchey Secondary School	67.79	2021-22	15.11.2021	14.11.2022	58	12.70
72	Education Department	Construction of Model Primary Building at Govt. Primary School, Budang	145.00	2021-22	06.11.2021	05.11.2022	62	21.89
73	Education Department	Construction of 4RSB at Sadhugaon Primary School	62.92	2021-22	19.10.2021	18.10.2022	2	7.50
74	Education Department	Construction of 4RSB at Lower Timurbong Primary School	63.67	2021-22	19.10.2022	18.10.2022	35	12.92
75	Education Department	Construction of 4RSB at Arubotey Primary School	63.77	2021-22	19.10.2022	18.10.2022	3	15.16

Sl. No.	Department	Name of the project/works	Estimated cost of work	Year of Sanction	Year of Commencement	Target of Completion	Physical progress of the work as on 31 st March 2022 (in %)	Progressive expenditure at the end of year 2021-22
76	Education Department	Construction of 4RSB at Jambu Dara Primary School	63.87	2021-22	19.10.2022	18.10.2022	5	15.00
77	Education Department	Construction of 4RSB at Bara Samsing Primary School	70.21	2021-22	19.10.2022	18.10.2022	35	17.06
78	Education Department	Construction of 4RSB at Sisney JHS	70.21	2021-22	19.10.2022	18.10.2022	35	16.16
79	Education Department	Construction of 4RSB at Sawali Gaon JHS	69.21	2021-22	19.10.2022	18.10.2022	35	17.06
80	Education Department	Construction of 4RSB at Pipaley Secondary School	65.57	2021-22	01.02.2022	31.01.2023	4	12.00
81	Education Department	Construction of 4RSB at Tafal PS	68.34	2021-22	19.10.2022	18.10.2022	32	13.00
82	Education Department	Construction of 4RSB at HurGaon PS	66.41	2021-22	19.10.2022	18.10.2022	29	6.24
83	Education Department	Construction of 4RSB at Lower Khani Shirbong PS	65.48	2021-22	19.10.2022	18.10.2022	32	8.00
84	Education Department	Construction of 4RSB at Lunchok Secondary School	61.47	2021-22	16.12.2021	15.12.2022	35	15.00
85	Education Department	Construction of 4RSB Ringyang PS	63.43	2021-22	19.10.2021	18.10.2022	4	10.79
86	Education Department	Construction of 4RSB at Lungyang JHS	61.45	2021-22	19.10.2021	18.10.2022	65	21.80
87	Education Department	Construction of 4RSB at Pureytar PS	63.43	2021-22	19.10.2021	18.10.2022	3	7.86
88	Education Department	Construction of 4RSB at SorokManpur PS	68.10	2021-22	24.11.2021	23.11.2022	3	5.59
89	Education Department	Construction of 4RSB at Nandugaon Suntlely PS	68.16	2021-22	24.11.2021	23.11.2022	5	17.91
90	Education Department	Construction of 4RSB at Dhargaon PS	67.16	2021-22	24.11.2021	23.11.2022	5	8.05
91	Education Department	Construction of 4RSB at Chiyadara PS	68.41	2021-22	24.11.2021	23.11.2022	35	8.02
92	Education Department	Construction of 4RSB at Barbotey PS	68.10	2021-22	24.11.2021	23.11.2022	4	9.00

Sl. No.	Department	Name of the project/works	Estimated cost of work	Year of Sanction	Year of Commencement	Target of Completion	Physical progress of the work as on 31 st March 2022 (in %)	Progressive expenditure at the end of year 2021-22
93	Education Department	Construction of 4RSB at Sokpey JHS	68.09	2021-22	23.11.2021	22.11.2022	3	6.40
94	Education Department	Construction of 4RSB at Namchi Girls SSS	68.10	2021-22	24.11.2021	23.11.2022	15	5.00
95	Education Department	Construction of 4RSB at New Sec.SchoolNamchi	68.40	2021-22	24.11.2021	23.11.2022	6	17.00
96	Education Department	Construction of 4RSB at Kabrey SS	69.20	2021-22	25.11.2021	24.11.2022	39	11.13
97	Education Department	Construction of 4RSB at Turung SS	83.58	2021-22	13.12.2021	12.12.2022	25	7.85
98	Education Department	Construction of 4RSB at Maypong JHS	68.10	2021-22	07.12.2021	06.12.2022	36	15.00
99	Education Department	Construction of 4RSB at Lingdung SS	68.09	2021-22	03.12.2021	02.12.2022	42	24.96
100	Education Department	Construction of 4RSB at Lamaten PS	68.09	2021-22	03.12.2021	02.12.2022	42	12.92
101	Education Department	Construction of 4RSB at Raksom JHS	68.11	2021-22	06.12.2021	05.12.2022	34	12.49
102		Construction of 4RSB at Rikyap PS	68.10	2021-22	24.11.2021	23.11.2022	5	10.32
103	Education Department	Construction of RSB at Chalamthang JHS	64.54	2021-22	27.11.2021	26.11.2022	36	12.98
104	Education Department	Construction of 4RSB at Namphing SS	64.86	2021-22	27.11.2021	26.11.2022	65	9.95
105	Education Department	Construction of 4RSB at Upper Togday PS	68.10	2021-22	23.11.2021	22.11.2022	4	17.53
106	Education Department	Construction of 4RSB at Gangla PS	67.96	2021-22	05.12.2021	04.12.2022	34	16.50
107	Education Department	Construction of 4RSB at Banday PS under	68.05	2021-22	26.11.2021	25.11.2022	4	19.92
108	Education Department	Construction of 4RSB at Rokdara PS	70.16	2021-22	18.11.2021	17.11.2022	5	15.00
109	Education Department	Construction of 4RSB at Suntaley JHS	64.96	2021-22	31.12.2021	30.12.2022	4	6.10

Sl. No.	Department	Name of the project/works	Estimated cost of work	Year of Sanction	Year of Commencement	Target of Completion	Physical progress of the work as on 31 st March 2022 (in %)	Progressive expenditure at the end of year 2021-22
110	Education Department	Truss Roof and Repair of Namphong JHS, North Sikkim	41.87	2021	24.01.2022	24.06.2022	75	30.00
111	Education Department	Construction of playground and fencing at Buriakhop SSS	59.92	2021	25.02.2022	24.02.2023	5	30.00
112	Education Department	Ground extension and construction of gallery at Govt. Sec. School at Zoom	30.00	2021	04.02.2022	03.02.2023	7	20.00
113	Education Department	RCC fencing at Jorthang SSS South Sikkim	89.37	2021	12.01.2022	13.10.2022	9	50.00
114	Education Department	Upgradation of Playground at Nar Bahadur Bhadari College, Tadong in East Sikkim	520.41	2021	15.03.2022	24.06.2022	5	50.00
115	Education Department	Construction of auditorium hall at Jorethang SSS	401.93	2021	25.03.2022	24.03.2023	1	50.00
116	Public Health Engineering Department	Augmentation of water supply scheme for Namthang Bazaar from PahaKhola&Khop source in South Sikkim (NEC)	949.30	09.05.2017	10.04.2018	30.09.2022	98	210.50
117	Public Health Engineering Department	Providing water supply scheme to Central University of Sikkim located at Yangang from BurphongKhola source in South Sikkim (NLCPR)	4,617.33	22.03.2016	18.09.2017	30.09.2022	98	4617.33
118		Augmentation of Legship W/S/S in West Sikkim	733.59	09.02.2014	27.02.2015	30.09.2022	98	591.24
119	Police Headquarter	Construction of Model Police Station at Gyezing	329.44	06.04.2021	06.04.2021	05.06.2023	40	46.00
120	Police Headquarter	Construction of Model Police Station at Nayabazar	257.79	03.02.2021	03.02.2021	03.02.2024	25	35.00
121	Building & Housing Department	Construction of Pema ChoelingGumpa, Salghari, S. Sikkim	266.57	...	2020-21	2023	29	74.97
122		Construction of Pema WazerlingGumpa at Kateng, South Sikkim	360.53	...	2020-21	2023	42	124.99

Sl. No.	Department	Name of the project/works	Estimated cost of work	Year of Sanction	Year of Commencement	Target of Completion	Physical progress of the work as on 31 st March 2022 (in %)	Progressive expenditure at the end of year 2021-22
123		Construction of Norbu Choling Gumpa, Nagi under Namthang-Rateypani Constituency	198.70	...	2021-22	2023	36	69.99
124	Sports and Youth Affairs	Upgradation of football stadium with other allied facilities at jorethang in south sikkim	756.55	24.02.2022	2022	23.08.2023	13	0
125	Education Department	Construction of 4RSB at Govt. High School, Phamthang in North Sikkim	70.69	2021-22	21.12.2021	21.06.2023	21	14.36
126	Education Department	Construction of 4RASB at Govt. Primary School Mollam in North Sikkim	70.03	2021-22	21.12.2021	21.06.2023	26	17.70
127	Education Department	Construction of 4RSB at Govt. High School, BringbonDzongu in North Sikkim	70.20	2021-22	19.10.2021	17.04.2023	27	18.60
128	Education Department	Construction of 4RSB at Govt. Junior High School in North Sikkim	70.92	2021-22	15.11.2021	14.05.2023	26	17.68
129	Education Department	Construction of 4RSB at Nom Govt. Primary School in North Sikkim	72.78	2021-22	02.11.2021	02.05.2023	22	15.58
130	Education Department	Construction of 4RSB at Mangzing Govt. Primary School Dzongu North Sikkim	72.90	2021-22	16.11.2021	15.05.2023	22	15.40
131	Education Department	Construction of 4RSB at Govt. Primary School Meyong in North Sikkim	70.89	2021-22	02.11.2021	02.05.2023	25	17.44
132	Education Department	Construction of 4RSB at Govt. Secondary School Naga in North Sikkim	71.13	2021-22	02.11.2021	02.05.2023	25	17.62
133	Education Department	Construction of 4RSB at Pangthang Junior High School	68.07	2021-22	18.10.2022	17.10.2023	5	14.84

Sl. No.	Department	Name of the project/works	Estimated cost of work	Year of Sanction	Year of Commencement	Target of Completion	Physical progress of the work as on 31 st March 2022 (in %)	Progressive expenditure at the end of year 2021-22
134	Education Department	Construction of 4RSB at Boom Meli Primary School	63.98	2021-22	26.10.2021	25.04.2023	7	33.94
135	Education Department	Construction of 4RSB at Nesha Arithang Primary School	63.98	2021-22	08.11.2021	07.04.2023	5	34.63
136	Education Department	Construction 4RSB at Dhupi Dara JHS	63.44	2021-22	25.10.2021	24.04.2023	6	29.99
137	Education Department	Construction of 4RSB at Middle Chongrong PS	63.98	2021-22	13.11.2021	12.05.2023	5	30.45
138	Education Department	Construction of 4RSB at PewthangNamprang PS	63.98	2021-22	13.11.2021	12.05.2023	6	29.34
139	Education Department	Construction of 4RSB at Upper Mangnam PS	63.98	2021-22	03.11.2022	02.05.2023	3	6.00
140	Education Department	Construction of 4RSB at Middle Bhaluthang PS	65.57	2021-22	25.10.2021	24.06.2023	85	36.12
141	Education Department	Construction of 4RSB at Chongzong PS	63.44	2021-22	25.10.2021	24.06.2023	35	6.55
142	Education Department	Construction of 4RSB at Singdrong PS	64.79	2021-22	02.11.2021	01.05.2023	7	34.24
143	Education Department	Construction of 4RSB at Pelling Chumbung SS	65.57	2021-22	31.12.2021	03.06.2023	4	20.00
144	Education Department	Construction of 4RSB at Chewribotey PS	63.98	2021-22	26.10.2021	25.04.2023	35	7.64
145	Education Department	Construction of 4RSB at BermiokMartam Sr. Sec. School	63.44	2021-22	25.10.2021	24.04.2023	3	16.07
146	Education Department	Construction of 4RSB at Byadung PS	63.98	2021-22	25.10.2021	24.06.2023	8	35.20
147	Education Department	Construction of 4RSB at Lower Begha PS	63.44	2021-22	08.1.2021	07.05.2023	25	8.80
148	Education Department	Construction of New Stage and Compound fencing at Sumbuk SSS	184.21	2021	09.04.2022	08.10.2023	1	50.00
149	Education Department	Construction of 4RSB at Tamabong PS	63.98	2021-22	22.10.2021	21.04.2023	55	16.58

Sl. No.	Department	Name of the project/works	Estimated cost of work	Year of Sanction	Year of Commencement	Target of Completion	Physical progress of the work as on 31 st March 2022 (in %)	Progressive expenditure at the end of year 2021-22
150	Public Health Engineering Department	Pollution Abatement scheme of River Ranichu (through rorochu) for zone III Gangtok	9,466.21	21.08.2018	2018	12.2023	71	5,970.00
151	Public Health Engineering Department	Construction of RCC reservior tank at pani House near shiv Mandir Gangtok	53.27	07.10.2021	2022	2023	15	9.82
152	Public Health Engineering Department	Construction of water reservior tank at water spring point of ICAR &Jhor Dhara Tadong	71.00	01.10.2021	2022	2023	15	26.05
153	Public Health Engineering Department	Construction of RCC reservior tank at pani House near shiv Mandir Gangtok	106.00	30.11.2021	2022	2023	15	47.52
154	Public Health Engineering Department	Augmentation/Up-gardation of water supply system to Lower Tadong including construction of RCC reservior tank near ITBP camp metro PaniTadong	204.22	04.02.2022	2022	2023	2	72.54
155	Public Health Engineering Department	Approach Road to rateychu water source via Akashvani under project Sub-Division Gangtok East Sikkim	231.76	07.10.2021	2022	2023	3	51.97
156	Health and Family Welfare Department	Construction of West Pandam PHSC at Saku ward East Sikkim	93.60	03.02.2022	2022	2023	35	29.18
157		Construction of Melliaching PHSC West Sikkim	112.78	23.11.2021	2022	2023	29	30.39
158		Construction of Samsing PHSC West Sikkim	116.59	19.11.2021	2022	2023	31	30.42
159	Building & Housing Department	Construction of Yatri Niwas at Krishna Pranami Mangaldham, Namphing, S. Sikkim	1,065.39	...	2020-21	2024	25	300.00

Sl. No.	Department	Name of the project/works	Estimated cost of work	Year of Sanction	Year of Commencement	Target of Completion	Physical progress of the work as on 31 st March 2022 (in %)	Progressive expenditure at the end of year 2021-22
160	Building & Housing Department	Construction of Urgen Theme Wasaling Gurung Monastery at Ningreymang, (Namthang-Rateypani) South Sikkim	193.21	...	2020-21		27	50.00
161	Building & Housing Department	Conceptualising, Drawing, Design of 300 Bedded District Hospital at Namchi	56,126.00	...	2020-21	2024	18	10,091.00
162	Building & Housing Department	Construction of Nepali Sanskriti Bhawan at Jorethang, South Sikkim	2,735.73	...	2021-21	2024	7	200.00
163	Building & Housing Department	Construction of Nyagyar Nyingma Zyangchup Choling Gumpa at Buriakhop West Sikkim	565.61	...	2021-22	2024	30	172.43
164	Building & Housing Department	Construction of Community Centre at Meerung under SyariConsitituency, East Sikkim	303.00	...	2021-22	2024	11	33.37
165	Building & Housing Department	(1) Construction of Community centre at Namthang in South Sikkim	790.49		2021-22	2024	13	90.00
166	Building & Housing Department	(2) Construction of Multi purpose Community Centre at Daragoan, Tadong	782.85	...	2021-22	2024	10	80.00
167	Building & Housing Department	(3) Construction of Multi purpose Community Centre at Rong, North Sikkim	276.97	...	2021-22	2024	30	81.06
168	Building & Housing Department	(4) Construction of Multi purpose Community Centre at Soreng	1,654.24	...	2021-22	2024	...	150.00
169		Construction of Shakti Sthal at Mungrang	1,923.57	...	...	...	10	138.47
170	Education Department	Construction of Centre of Excellence at Chakung	1,480.43	2020-21	06.04.2021	05.04.2024	4	5.92

Sl. No.	Department	Name of the project/works	Estimated cost of work	Year of Sanction	Year of Commencement	Target of Completion	Physical progress of the work as on 31 st March 2022 (in %)	Progressive expenditure at the end of year 2021-22
171	Education Department	Construction of Netaji Subash Chandra Bose Centre of Excellence at Chakung West Sikkim	89,100.00	2020-21	06.04.2021	05.04.2024	4	8,000.00
172	Education Department	Construction of auditorium and extension of playground at Aho-Shanti SS East Sikkim	211.60	2021	25.02.2022	25.10.2024	26	50.00
173	Education Department	Construction of auditorium hall with Gymhall at Srijunga SSS Bermiok in West Sikkim	325.18	2021	31.01.2022	16.06.2024	15	50.00
174	Education Department	Construction of 8RSB cum MPH at Pema Rinzing Lama SSS Yangsum West	302.47	2021	13.01.2022	12.06.2024	17	50.00
175	Education Department	Construction of auditorium hall at Darap SSS West Sikkim	312.47	2021	27.01.2022	26.07.2024	16	50.00
176	Education Department	Construction of 4RSB at Jhakri Dunga PS	63.98	2021-22	04.03.2022	03.09.2024	1	15.92
177	Public Health Engineering Department	Up-gradation & Rehabilitation of sewer network in zone I Gangtok for pollution abatementfo river Rani Chuu	10,445.40	02.10.2020	2020	3	36	1,100.00
178		Augmentation ofGyalshing Water Supply Scheme in West Sikkim	60.05	21.03.2021	2022	4	23	13.87
179	Health and Family Welfare Department	Construction of New PHC at Tashiding West Sikkim	544.42	24.11.2021	2022	2024	11	49.21
180		Construction of Kechuperi PHSC West Sikkim	184.52	12.01.2022	2022	2024	...	30.00
		Total	2,17,592.13					45,644.90
		Grand Total	2,89,775.32					73,630.61

Appendix 2.4 B
Statement Showing Department-Wise Incomplete Works as on 31st March 2022
(Reference: Paragraph 2.4.3.2(iii))

(₹ in lakh)

Sl. No.	Name of the project/works	Estimated cost of work	Date of Sanction	Year of Commencement	Target of Completion	Physical progress of the work at end of year 2021-22 (in %)	Progressive expenditure at the end of year 2021-22
	Police Headquarter						
1	Construction of Women's Barrack at PTC, Yangang	313.44	10.02.2020	10.02.2020	24.12.2021	65	190.00
2	Construction of Model Police Station at Gyezling	329.44	06.04.2021	06.04.2021	05.06.2023	40	46.00
3	Construction of Model Police Station at Nayabazar	257.79	03.02.2021	03.02.2021	03.02.2024	25	35.00
4	Construction of Fire Station at Soreng	524.50	21.02.2018	29.03.2018	28.03.2020	85	265.44
5	Construction of 2nd & 3rd IRBn HQ at Mangley	1,523.00	04.03.2014	04.03.2014	31.03.2021	96	1,434.95
		2,948.17					1,971.39
	Building & Housing Department						
1	Construction of SDO's Office at Pakyong	516.61	09.10.2014	2014	2019	90	315.79
2	Construction of Security Boundary fencing at Raj Bhawan	750.61	28.11.2011	2012	2013	65	391.38
3	Construction of Speaker's bungalow at Gangtok	841.18	15.09.2014	2014	2016	55	390.21
4	Construction of Chief Secretary's bungalow at Gangtok	604.15	15.09.2014	2014	2016	99	529.62
5	Construction of DGP's bungalow at Gangtok	430.33	15.09.2014	2014	2016	90	407.30
6	Construction of Composit Check Post at Reshi	586.68	03.02.2015	2011	2017	30	265.53
7	Construction of Community Centre at Jorthang, South Sikkim	1,093.48	18.06.2009	2009	2014	98	999.90
8	Construction of Ethnic Cultural Centre, Buriakhop, West Sikkim (Phase-I)	10,000.00	06.03.2017	2017	2020	12	1,199.98
9	(i) Construction of Gyan Mandir State Library, Gangtok (Phase-I)	19,996.00	25.01.2017	2017	2021	38	7,616.01
10	Construction of Folk History Centre at Assam Lingzey, Gaucharan (Phase-I).	11,000.00	27.02.2018	2017	2018	15	1,399.64
11	Construction of Sub-Divisional Megistrate Complex at Dentam, West Sikkim	547.08	13.02.2017	2017	2018	79	292.90
12	Construction of Sub-Divisional Magistrate Complex at Jorthang, South Sikkim	540.11	10.08.2017	2017	2018	27	79.41
13	Construction of Sub-Divisional Magistrate Complex at Rangpo, East Sikkim	540.11	30.30.2017	2017	2018	30	52.11

Sl. No.	Name of the project/works	Estimated cost of work	Date of Sanction	Year of Commencement	Target of Completion	Physical progress of the work at end of year 2021-22 (in %)	Progressive expenditure at the end of year 2021-22
14	Construction of Sub-Divisional Magistrate Complex at Yangyang, S. Sikkim	587.18	30.11.2017	2017	2018	25	144.82
15	Underground Parking Space at Namchi (State Share) NESIDS =1477.00 Lakh. * STATE = 4052.79 Lakh. TOTAL = 5529.79 Lakh . *(Tender premium + Revised cost of NESIDS work)	5,529.90	...	2019	2022	20	3,010.20
16	Construction of Yatri Niwas at Krishna PranamiMangaldham, Namphing, S. Sikkim	1,065.39	...	2020-21	2024	25	300.00
17	Construction of Co-operative Building at Nandugoan, S Sikkim	511.62	...	2020-21		30	199.96
18	Construction of Phuntsok ChoelingGumpa, Sribadam, W. Sikkim	693.70	...	2020-21		14	100.00
19	Construction of Singa Devi Mandir at Dalap, South Sikkim (Temi-Namphing)	18.51	...	2020-21		70	10.00
20	Construction of Church at Simkharka, Temi-Namphing, South Sikkim	107.29	...	2020-21	2022	15	10.00
21	Construction of Urgen Theme Wasaling Gurung Monastery at Ningreymang, (Namthang-Rateypani) South Sikkim	193.21	...	2020-21		27	50.00
22	Construction of Nima ChoelingGumpa near BDO Turnig, Namthang, S. Sikkim	67.05	...	2020-21	2021	80	30.00
23	Construction of Pema ChoelingGumpa, Salghari, S. Sikkim	266.57	...	2020-21	2023	29	74.97
24	Construction of Pema WazerlingGumpa at Kateng, South Sikkim	360.53	...	2020-21	2023	42	124.99
25	Conceptualising, Drawing, Design of 300 Bedded District Hospital at Namchi	56,126.00	...	2020-21	2024	18	10,091.00
26	Construction of Stairway to Heaven (Allocation transferred from CulturreDeptt. w.e.f. 2021-22)	2,202.92	...	2018	2020	30	1,078.39
27	Construction of Schedule Cast Bhawan at Development Area. Gangtok (Allocation transferred from Social Justice w.e.f. 2020-21)	1,021.70	...	2017	2020	80	521.48
28	Construction of Nepali Sanskriti Bhawan at Jorethang, South Sikkim	2,735.73	...	2021-21	2024	7	200.00

Sl. No.	Name of the project/works	Estimated cost of work	Date of Sanction	Year of Commencement	Target of Completion	Physical progress of the work at end of year 2021-22 (in %)	Progressive expenditure at the end of year 2021-22
29	Replacement of Roof of Old Raj Bhawan Building (File No. 39/GOS/B&H)	142.21	...	2021-22	2022	73	97.15
30	Vertical Extention at Gyalshimg District Hospital flu Clinic, and creation of ICU Units in West Sikkim (file No.899/Div/BLD/2021)	209.84	...	2021-22	2022	75	100.00
31	Re-Development of Bhanu Park at Zero Point, Gangtok (file No.092/(SD)HQ-IV)	169.99	...	2021-22	2022	60	99.92
32	Construction of Norbu Choling Gumpa, Nagi under Namthang-RateypaniConsitituency (File no.06/GOS/B&H)	198.70	...	2021-22	2023	36	69.99
33	Construction of Nyagyar Nyingma Zyangchup Choling Gumpa at Buriakhop West Sikkim	565.61	...	2021-22	2024	30	172.43
34	Construction of Community Centre at Meerung under SyariConsitituency, East Sikkim	303.00	...	2021-22	2024	11	33.37
35	(1) Construction of Community centre at Namthang in South Sikkim (File No.295/GOS/Bldgs/SE(s/w))	790.49	...	2021-22	2024	13	90.00
36	(2) Construction of Multi purpose Community Centre at Daragoan, Tadong (File No.117/GOS/B%H/HQ-III)	782.85	...	2021-22	2024	10	80.00
37	(3) Construction of Multi purpose Community Centre at Rong, North Sikkim	276.97	...	2021-22	2024	30	81.06
38	(4) Construction of Multi purpose Community Centre at Soreng	1,654.24	...	2021-22	2024	...	150.00
39	Construction of Thasya at KarthokGumpa at Pakyong in East Sikkim	170.00	...	2021-22	2022	50	80.00
40	Construction of Shakti Sthal at Mungrang (Allocation transferred from Culture w.e.f. 22-23)	1,923.57	...	...	...	10	138.47
		1,26,121.11					31,077.98
	Food & Civil Supplies Department						
1	Construction of Food Godown at Lachen in North Sikkim	154.00	21.11.2017	10.08.2018	09.12.2021	85	109.07
2	Construction of Food Godown at Talkharka in Eas Sikkim	150.00	21.11.2017	22.11.2018	30.09.2020	45	30.86
3	Construction of Food Godown at 13th Mile J.N. Road	175.00	21.11.2017	05.03.2018	04.09.2019	95	77.00
4	Construction of Food Godown at Temi in South Sikkim	187.00	18.02.2019	07.01.2020	06.04.2020	15	25.98
5	Construction of Food Godown at Dorongpani in South Sikkim	226.00	18.02.2019	07.01.2020	06.04.2020	8	142.61

Sl. No.	Name of the project/works	Estimated cost of work	Date of Sanction	Year of Commencement	Target of Completion	Physical progress of the work at end of year 2021-22 (in %)	Progressive expenditure at the end of year 2021-22
6	Construction of Food Godown at Namthang in South Sikkim	194.00	18.02.2019	07.01.2020	06.04.2020	52	54.10
7	Construction of Food Godown at TokalBermiok in South Sikkim	210.00	18.02.2020	26.12.2019	25.03.2020	8	168.12
8	Construction of Food Godown at KongriNaku in West Sikkim	206.00	18.02.2020	06.01.2020	07.12.2020	6	127.04
9	Construction of Food Godown at Kaluk in West Sikkim	238.00	18.02.2019	26.12.2019	25.03.2020	83	134.71
10	Construction of Food Godown at Uttarey in West Sikkim	240.00	18.02.2019	26.12.2019	25.03.2020	9	174.92
11	Construction of Food Godown at Soreng in West Sikkim	232.00	18.02.2019	07.01.2020	06.04.2020	78	78.26
12	Construction of Food Godown at Hee-Gaon in West Sikkim	190.00	18.02.2019	07.01.2020	06.04.2020	7	58.37
13	Construction of Food Godown at Darap in West Sikkim	206.00	18.02.2019	26.12.2019	25.03.2020	88	123.91
		2608					1,304.95
	Sports and Youth Affairs						
1	Construction of indoor Gymnasium hall at soreng, West Sikkim	790.00	08.08.2019	2019	07.06.2022	7	423.03
2	Construction of synthetic Truf football ground at plajor stadium, Gangtok	498.25	18.03.2021	2021	07.06.2022	5	245.00
3	Construction of multipurpose indoor hall at jorethang South Sikkim	446.85	09.02.2021	2021	08.02.2023	35	149.50
4	Construction of playground & archery ground with allied facilities at Phodongmonsatic school, North Sikkim	158.44	15.02.2021	Jul-05	28.02.2023	7	79.22
5	Construction of Futsal (Indoor Football) field at Lachung North Sikkim BADP	96.00	20.07.2020	2020	19.02.2022	65	49.99
6	Hall at Lachen in North Sikkim BADP	220.00	17.12.2018	2018	16.12.2019	4	68.00
7	Construction of riverside sports & Allied facilities at Lachung in North Sikkim BADP	60.00	08.03.2021	2021	07.11.2022	3	0.00
8	Development of Archery Ground at GerethangLachen, in North Sikkim	70.00	23.02.2021	2021	22.10.2022	7	0.00
9	Construction /Extension of playground at Begha, West Sikkim (Phase-I)	21.00	13.08.2018	2018	12.08.2022	7	0.00
10	Construction/Extension of ground at Begha, sec.school under ManeybongDentam Constituency, West Sikkim (Phase-II)	150.00	01.01.2019	2019	10.07.2022	75	45.00
11	Upgradation of Kyongsa playground upto international with track and field	2,798.00	08.04.2018	2018	07.2022	85	1,377.09

Sl. No.	Name of the project/works	Estimated cost of work	Date of Sanction	Year of Commencement	Target of Completion	Physical progress of the work at end of year 2021-22 (in %)	Progressive expenditure at the end of year 2021-22
12	Construction of approach road and parking soreng stadium	800.00	20.08.2014	2014	07.2022	0	760.07
13	Construction of playground/stadium i/c gallery at Jawbari, Soreng		20.08.2014	2014	07.2022	96	
14	Upgradataion of football stadium with other allied facilities at Mangan North Sikkim Phase II, NLCR	940.00	06.08.2019	2019	31.12.2022	62	318.60
15	Upgradation of football stadium with other allied facilities at jorethang in south sikkim	756.55	24.02.2022	2022	23.08.2023	13	0
16	Boxing Arena and up-gradation of Existing sports infrastructure at ResithangKhelgaon, East Sikkim	907.64	27.01.2021	2021	26.01.2023	4	141.69
17	upgradation of playground at DiklingSeniro Secondary School	30.00	18.02.2021	2021	30.03.2022	33	8.29
18	Upgradation of Melaground at Rongali under chujachen constituency, East Sikkim	40.00	18.02.2021	2021	30.06.2022	87	0
19	Extension of playground and construction of Gallery at Government Secondary School South Regu, East Sikkim	22.00	18.02.2021	2021	30.03.2022	95	18.77
20	Extension of ground and construction of gallery at Enchey Monastic School	25.04	18.02.2021	2021	10.04.2022	5	0.00
21	Extension of School ground at primary school under 21-Lingdong Burfok GPU	15.00	18.02.2021	2021	30.06.2022	9	0.00
22	Extension of playground at Manu Secondary School North	20.00	18.02.2020	2021	30.06.2022	9	0.00
23	Extension of playground at Pegong, LPS, North	10.00	18.02.2021	2021	30.06.2022	97	0.00
24	Extension of public ground at Aarubotay, soreng in West Sikkim	15.00	24.02.2021	2021	22.05.2022	9	0.00
25	Construction of Public ground at chotaSamdong, Dewantar in West Sikkim	35.72	04.02.2021	2021	03.02.2022	85	4.60
26	Extension of playground at Mendogoan JHS, (w) under Soreng Chakung in West Sikkim	20.00	23.02.2021	2021	22.05.2022	25	0.00
27	Construction of public ground at Lungyam ward no. 6 under LunchokSalangdang	20.00	24.02.2021	2021	22.05.2022	8	0.00
28	Extension of Gallery of Hee public Playground in West Sikkim	30.00	24.02.2021	2021	22.05.2022	7	0.00
29	Consstruction of pavillion and Ground Development works at Reshi Secondary School, west sikkim	60.42	20.02.2021	2021	18.07.2022	3	4.27

Sl. No.	Name of the project/works	Estimated cost of work	Date of Sanction	Year of Commencement	Target of Completion	Physical progress of the work at end of year 2021-22 (in %)	Progressive expenditure at the end of year 2021-22
30	Playground at Tingting Primary school under YuksomTashiding	15.00	24.02.2021	2021	23.03.2022	85	0.00
31	Playground at Kongri JHS under YuksomTashiding	25.00	25.02.2021	2021	23.04.2022	8	0.00
32	Extension of Playground at Sakyong SSS West	20.00	24.02.2021	2021	22.05.2022	9	0.00
33	Construction/Extension of Ground at Government Primary School at Meyong West	15.00	16.02.2021	2021	03.02.2022	8	9.73
34	Construction of public ground at MamlayKamrang	36.00	18.02.2021	2021	30.11.2021	75	0.00
35	Extension and upgradation of public ground at Assangthang, South Sikkim	27.61	18.02.2021	2021	30.11.2021	95	24.83
36	Extension of public ground at Sirisey under poklokDenchung GPU under PoklokKamrang	25.00	18.02.2021	2021	30.11.2021	9	11.52
37	Construction of public ground at Rateypani, PoklokKamrang	20.00	18.02.2021	2021	30.11.2021	95	15.79
38	Development of school ground at Bikmat SS, PoklokKamrang	15.00	18.02.2021	2021	30.11.2021	97	8.00
39	Construction of volleyball ground at Kabrey School in Namthang, South Sikkim	25.00	18.02.2021	2021	30.11.2021	9	12.51
40	Upgradation of school ground and construction of galleries at Mellidara Secondary School in South Sikkim	43.71	18.02.2021	2021	30.11.2021	9	15.36
41	upgradation of school ground of simharka primary school underr Ben Namphik GPU	15.00	18.02.2021	2021	30.11.2021	95	7.00
42	Extension and restoration works to school playground at Tarku Secondary School, South Sikkim	20.28	18.02.2021	2021	30.11.2021	8	0.00
43	Construction of playground at Timburbong SS in West Sikkim	72.00	5.04.2022	2021.00	04.03.2022	7	47.78
44	Construction of public playground at Denchung	35.00	18.02.2021	2021.00	30.08.2021	95	22.29
45	Construction of public playground at TokalBermiok in	35.00	31.03.2020	2021	30.08.2021	85	0.00
		9,500.51					3,867.93
Education Department							
1	Construction of Basketball Court, vertical extension of Annex block approach road to ground, construction of reservoir tank, upgradation of play field & construction of car park at GDC Tadong, East.	324.59	2010	21.09.2010	3.2017	62	184.62

Sl. No.	Name of the project/works	Estimated cost of work	Date of Sanction	Year of Commencement	Target of Completion	Physical progress of the work at end of year 2021-22 (in %)	Progressive expenditure at the end of year 2021-22
2	Renovation & special repair of staff quarter 3 Block 18 units at GDC Tadong East	54.55	...	01.12.2010	3.2017	9	20.28
3	Construction of 5RSB at Deythang JHS, West	38.00	...	15.09.2014	12.2020	7	34.74
4	Construction of MPH cum 12RSB at Assanlingzey SSS East	239.11	2011-12	08.06.2012	31.09.2022	96	212.85
5	Construction of MPH cum 12RSB at Dikling SSS East	332.99	2011-12	12.09.2012	31.08.2022	96	221.26
6	Construction of MPH cum 12RSB at Sadam SSS South	308.51	2012-13	18.09.2012	17.09.2014	9	114.25
7	Construction of Model School at Assam Lingzey East	1,187.82	2012-13	14.10.2014	31.08.2021	94	905.95
8	Construction of MPH cum 12RSB at Singtam SSS East	445.00	2011-12	16.08.2012	13.10.2019	9	348.24
9	Construction of MPH cum 12RSB at Kaluk SSS West	229.35	2011-12	25.03.2013	31.03.2021	83	166.25
10	Construction of auditorium at TNA	650.00	...	09.07.2018	2021	25	285.96
11	Construction of Auditorium at Rangpo Mining SS East	53.84	...	24.03.2012	23.09.2013	7	49.00
12	Construction of Auditorium at Rumtek SSS East	54.59	...	26.02.2012	09.2015	92	35.07
13	Construction of 6RSB at TNA Gtk. East	54.22	...	02.03.2012	09.2015	5	45.95
14	Construction of Class - III staff Qtr. At Hee-Gyathang SSS North	76.05	2011-12	03.03.2011	16.02.2013	62	29.69
15	Construction of 4RSB atSuntaleyMakerzung PS South	33.13	2014-15	17.02.2014	31.03.2017	6	9.44
16	Construction of Auditorium at Uttarey West	52.16	2012	14.06.2012	30.09.2017	95	50.22
17	Construction of Hostel Building at Kyongsa Girls SSS West	79.51	...	20.06.2012	12.2017	9	73.73
18	Construction of 4RSB at Leythang PS West	31.79	...	31.07.2012	12.2017	99	5.47
19	Construction of 4RSB at Reythang PS West	34.00	...	02.04.2012	12.2017	8	27.21
20	Construction of 4RSB at Lower Takuthang PS West	36.26	2012-13	10.02.2012	12.2017	55	9.82
21	Construction of Auditorium at Timburbong SS West	50.89	2011	17.03.2012	12.2017	98	28.66
22	Repair of School bldg and qrt at Tashiding SS	15.20	2010-11	...	...	6	9.62
23	Vertical Extension for MPH at Temi SSS South	72.08	2014-15	16.02.2015	15.02.2016	73	59.75
24	Construction of Class -III Quarteer at BermiokTokal SSS South	73.35	2014-15	06.03.2014	05.03.2020	58	49.00
25	Construction of 4RSB at Amallay PS South	43.99	2014-15	05.03.2014	06.04.2019	55	24.78
26	Construction of 6RSB at Kamarey JHS South	59.17	2014	07.03.2014	08.03.2016	9	36.60
27	Construction of 4RSB at KatengDingtar PS South	45.50	2014	10.03.2014	31.10.2016	8	10.72
28	Construction of 4RSB at Karjee PS West	47.72	2015	02.10.2014	19.02.2016	6	20.63
29	Construction of 4RSB at Suntalay PS West	45.78		02.2014	12.2017	93	37.30

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30	Construction of Principal Quarter & Ground Upgradation at Namthang Senior Secondary School	77.03	2019	03.06.2019	07.12.2021	96	33.74
31	Construction of 4RSB at Govt. JHS at Badamtam	61.86	2018	29.11.2018		31	20.02
32	Construction of food court at Government college Kamrang	406.61	2017	06.06.17	03.04.2020	4	88.52
33	Construction of School Playground at Pachay Senior Sec.School	33.00	2018-19	25.02.2019	15.06.2021	9	10.00
34	Construction / Upgradation of School ground with pavillion at Padamchey SS East	43.32	...	29.11.2018		4	10.75
35	Construction of 6RSB at Rongli JHS East Sikkim	80.93	...	24.02.2018		85	77.41
36	Construction of 4RSB cum Multipurpose Hall at Taksang Primary School	75.80	...	29.11.2018		2	56.91
37	Construction of 12RSB cum MPH at Middle Gyalshing Sec.School under Gyalshing Bermiok Constituency West Sikkim	337.09	2018-19	...	...	56	161.22
38	Construction of 6RSB at Kharpaney PS Soreng Chaung Constituency West Sikkim	95.15	2018-19	28.02.2019	29.12.2020	86	45.19
39	Construction of 7RSB at Sekrep Budhang PS Soreng Chaung Constituency West Sikkim	67.05	2018-19	01.06.2019	01.05.2020	72	32.43
40	Construction of 6RSB at Manul JHS North	83.56	...	05.05.2011	31.03.2017	99	74.35
41	Construction of 8RSB at Singhik SS North	142.96	2010-11	15.01.2011	31.12.2019	95	139.83
42	Construction of 4RSB at Nampatam PS North	52.10	2012-13	22.03.2013	31.03.2017	87	34.18
43	Construction of 4RSB at Malling PS North	50.78	2012-13	31.03.2013	31.12.2021	9	46.16
44	Establishment of Polytechnic College at Mangshila North	1,230.00	2009-10	12.03.2010	30.06.2018	78	912.37
45	Establishment of Polytechnic College at Yangthang	1,230.00	...	10.2011	24.10.2011	86	702.91
46	Construction of State Council of Education Research and Training Burtuk	594.21	...	12.08.2017	...	65	161.01
47	Construction of MPH cum Classroom at Lachung SS North	250.47	2008-09	03.11.2009	31.12.2021	75	67.62
48	Construction of 8RSB at Govt. Senior Secondary School Mangshila in North Sikkim	144.56	2017-18	22.04.2018	31.12.2021	68	115.00
49	Construction of Boys and Girls Toilet at Lachen	24.79	2017-18	17.01.2018	27.12.2021	85	15.95
50	Construction of Toilet Block, Playground & Volleyball court at Thegu	56.82	...	21.11.2017	26.08.2018	6	56.02

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51	Construction of 6RSB at Mukrung JHS under ManeybongDentam Constituency	80.00	...	07.08.2017			0.00
52	Construction of 8RSB at Nima Sherpa SSS at RibdiDaramdin Constituency	150.00	2017-18	22.10.2018	31.03.2021	8	77.95
53	Construction of 4RSB cum MPH at Chungthang SS North	94.97	...	17.01.2011	31.03.2017	93	58.13
54	Construction of 10 Units Toilet at Lachen	39.48	2018-19	08.10.2019	31.12.2021	68	27.00
55	Construction of Science Block at Govt. SS in Lachen	49.76	2019-20	20.01.2021	19.12.2022	74	37.00
56	Repair of Lachen SS	40.00		04.11.2018	04.11.2019		39.86
57	Construction of 6RSB at Sarchok JHS North	69.90	2018-19	26.11.2018	25.05.2020	93	30.00
58	Restoration of 6RSB at Shipgyar North	52.59		19.01.2015	31.03.2017	98	36.06
59	Restoration of 6RSB at Jhusing PS North	52.19		25.10.2013	31.03.2017	98	36.47
60	Construction of 4RSB at Taza JHS School	40.00	...	13.09.2017	...	7	39.99
61	Construction of 4RSB at Kaputhang Primary School	40.00	...	13.09.2017	...	7	39.99
62	Construction of 4RSB at Bhirkuna (CMRF)	40.00	...	13.09.2017	...	85	38.16
63	Construction of 4RSB at Linkey Secondary School	35.00	2017-18	12.02.2018	31.08.2022	88	11.45
64	Reconstruction of 4RSB to Lower Jarrong PS South	39.00	2012-13	20.04.2013	19.10.2014	75	19.95
65	Construction of Science Block at Government College Kamrang	1,130.37	2017	05.03.2018	31.07.2022	8	816.86
66	Construction of Centre of Excellence at Chakung	1,480.43	2020-21	06.04.2021	05.04.2024	4	5.92
67	Construction of GDC at Yangthang PH - II	5,234.03	2020-21	30.03.2021	30.03.2023	51	2,650.00
68	Construction of Netaji Subash Chandra Bose Centre of Excellence at Chakung West Sikkim	89,100.00	2020-21	06.04.2021	05.04.2024	4	8,000.00
69	Const. Of C.S. Rai Memorial JHS Arithang	345.06	2018-19	31.08.2018	31.08.2020	75	167.49
70	Construction of 4RSB at Langlang SSS Yangthang	48.10	2018-19	18.01.2019	04.12.2021	98	33.08
71	Construction of 6RSB at Kharpani PS	94.84	2018-19	28.02.2019	29.12.2020	86	90.38
72	Construction of 12RSB cum Gallery at Tadong SSS	235.89	2018-19	08.11.2018	08.05.2020	96	226.87
73	Establishment of New Degree College Mangshila	320.82	2019	04.12.2020	13.03.2021	3	213.14
74	Construction of 4RSB at Tsong PS	35.00	2020	05.06.2018	05.06.2019	46	8.61
75	Construction of 4RSB at Govt. High School, Phamthang in North Sikkim	70.69	2021-22	21.12.2021	21.06.2023	21	14.36
76	Construction of 4RASB at Govt. Primary School Mollam in North Sikkim	70.03	2021-22	21.12.2021	21.06.2023	26	17.70

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77	Construction of 4RSB at Govt. High School, BringbonDzongu in North Sikkim	70.20	2021-22	19.10.2021	17.04.2023	27	18.60
78	Construction of 4RSB at Govt. Junior High School in North Sikkim	70.92	2021-22	15.11.2021	14.05.2023	26	17.68
79	Construction of 4RSB at Nom Govt. Primary School in North Sikkim	72.78	2021-22	02.11.2021	02.05.2023	22	15.58
80	Construction of 4RSB at Mangzing Govt. Primary School Dzongu North Sikkim	72.90	2021-22	16.11.2021	15.05.2023	22	15.40
81	Construction of 4RSB at Govt. Primary School Meyong in North Sikkim	70.89	2021-22	02.11.2021	02.05.2023	25	17.44
82	Construction of 4RSB at Govt. Secondary School Naga in North Sikkim	71.13	2021-22	02.11.2021	02.05.2023	25	17.62
83	Costruction of 4RSB at Lt.C.S.Rai Memorial Govt. Sec. School Gangtok	72.66	2021-22	18.10.2021	17.10.2022	55	26.19
84	Construction of 4RSB at Lingding Junior High School Gangtok	79.17	2021-22	18.10.2021	17.10.2022	7	23.50
85	Construction of 4RSB at Govt. Senior Secondary School Ranka East Sikkim	66.36	2021-22	18.10.2021	17.10.2022	75	33.09
86	Construction of 4RSB at Govt. Senior Secondary School Bojoghari East Sikkim	69.24	2021-22	18.10.2021	17.10.2022	6	11.22
87	Construction of 4RSB at Pangthang Primary School	69.11	2021-22	18.10.2021	17.10.2022	65	23.76
88	Construction of 4RSB at Pangthang Junior High School	68.07	2021-22	18.10.2022	17.10.2023	5	14.84
89	Construction of 4RSB at Subhithang Primary School	66.93	2021-22	25.10.2021	24.10.2022	7	25.79
90	Construction of 4RSB at Dongeythang Primary School	67.99	2021-22	18.10.2021	17.10.2022	7	24.67
91	Construction of 4RSB at SakyongChisopani Junior High School	69.51	2021-22	18.10.2021	17.10.2022	35	10.03
92	Construction of 4RSB at Tintek Chuba Primary School	67.23	2021-22	25.10.2021	24.10.2022	5	16.56
93	Construction of 4RSB at Laxminiketan Vidhay Mandir Primary School	64.53	2021-22	18.10.2021	17.10.2022	6	24.36
94	Construction of 4RSB at Macheylakha Primary School	67.79	2021-22	18.10.2021	17.10.2022	5	20.24
95	Construction of 4RSB at BiraspatiParsai Senior Secondary School Ranipool	67.02	2021-22	18.10.2021	17.10.2022	75	24.73

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96	Construction of 4RSB at Martam Secondary School	82.51	2021-22	18.10.2021	17.10.2022	7	38.33
97	Construction of 4RSB at Trikutam Primary School	68.71	2021-22	25.10.2021	24.10.2022	52	11.82
98	Construction of 4RSB at Adampool Junior High School	89.61	2021-22	18.10.2021	17.10.2022	8	40.90
99	Construction of 4RSB with Terracotta roof at Lumsey Junior High School	73.63	2021-22	18.10.2021	17.10.2022	48	17.00
100	Construction of 4RSB at Lamaten Primary School	70.21	2021-22	15.11.2021	14.11.2022	43	12.77
101	Construction of 4RSB at Parakha Junior High School	68.71	2021-22	15.11.2021	14.11.2022	42	11.23
102	Construction of 4RSB at Upper Linchey Primary School	70.21	2021-22	15.11.2021	14.11.2022	42	12.77
103	Construction of 4RSB at Lower Sumin SS	79.70	2021-22	15.11.2021	14.11.2022	45	22.85
104	Construction of 4RSB at Aho-Kissan Sr. Secondary School	67.79	2021-22	06.12.2021	05.12.2022	42	7.92
105	Construction of 4RSB at Pabyuk Senior Secondary School	69.21	2021-22	15.11.2021	14.11.2022	8	26.19
106	Construction of 4RSB at Nimthang Primary School	70.21	2021-22	22.11.2021	21.11.2022	48	1.53
107	Construction of 4RSB at Lower Nondok Junior High School	69.21	2021-22	22.11.2021	21.11.2022	42	16.53
108	Construction of 4RSB at Yalli Primary School	73.21	2021-22	15.11.2021	14.11.2022	2	1.52
109	Construction of 4RSB at Primary Section of Rangpo SSS	68.45	2021-22	15.11.2021	14.11.2022	55	23.31
110	Construction of 4RSB at Jitlang Junior High School	78.45	2021-22	15.11.2021	14.11.2022	78	32.26
111	Construction of 4RSB at Chanatar Junior High School	69.21	2021-22	22.11.2021	21.11.2022	77	18.27
112	Construction of 4RSB at RhenockKhamdong J.H.S	70.21	2021-22	15.11.2021	14.11.2022	43	8.13
113	Construction of 4RSB at Rongli Junior High School	67.78	2021-22	06.12.2021	05.12.2022	9	23.50
114	Construction of 4RSB at Thongsong Primary School	69.21	2021-22	15.11.2021	14.11.2022	45	11.38
115	Construction of 4RSB at Lower Sudunglakha Primary School	69.21	2021-22	15.11.2021	14.11.2022	62	13.03
116	Construction of 4RSB at TarpinSec.School	67.79	2021-22	15.11.2021	14.11.2022	73	19.19
117	Construction of 4RSB Titri Botey Primary School	69.21	2021-22	22.11.2021	21.11.2022	42	16.48
118	Construction of 4RSB at Padamchey Secondary School	67.79	2021-22	15.11.2021	14.11.2022	58	12.70
119	Construction of Model Primary Building at Govt. Primary School, Budang	145.00	2021-22	06.11.2021	05.11.2022	62	21.89
120	Construction of 4RSB at Sadhugaon Primary School	62.92	2021-22	19.10.2021	18.10.2022	2	7.50
121	Construction of 4RSB at Lower Timburbong Primary School	63.67	2021-22	19.10.2022	18.10.2022	35	12.92
122	Construction of 4RSB at Arubotey Primary School	63.77	2021-22	19.10.2022	18.10.2022	3	15.16
123	Construction of 4RSB at Jambu Dara Primary School	63.87	2021-22	19.10.2022	18.10.2022	5	15.00
124	Construction of 4RSB at Bara Samsing Primary School	70.21	2021-22	19.10.2022	18.10.2022	35	17.06

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125	Construction of 4RSB at Sisney JHS	70.21	2021-22	19.10.2022	18.10.2022	35	16.16
126	Construction of 4RSB at Sawali Gaon JHS	69.21	2021-22	19.10.2022	18.10.2022	35	17.06
127	Construction of 4RSB at Pipaley Secondary School	65.57	2021-22	01.02.2022	31.01.2023	4	12.00
128	Construction of 4RSB at Tafal PS	68.34	2021-22	19.10.2022	18.10.2022	32	13.00
129	Construction of 4RSB at HurGaon PS	66.41	2021-22	19.10.2022	18.10.2022	29	6.24
130	Construction of 4RSB at Lower Khani Shirbong PS	65.48	2021-22	19.10.2022	18.10.2022	32	8.00
131	Construction of 4RSB at Lunchok Secondary School	61.47	2021-22	16.12.2021	15.12.2022	35	15.00
132	Construction of 4RSB Ringyang PS	63.43	2021-22	19.10.2021	18.10.2022	4	10.79
133	Construction of 4RSB at Lungyang JHS	61.45	2021-22	19.10.2021	18.10.2022	65	21.80
134	Construction of 4RSB at Pureytar PS	63.43	2021-22	19.10.2021	18.10.2022	3	7.86
135	Construction of 4RSB at Boom Meli Primary School	63.98	2021-22	26.10.2021	25.04.2023	7	33.94
136	Construction of 4RSB at Nesha Arithang Primary School	63.98	2021-22	08.11.2021	07.04.2023	5	34.63
137	Construction 4RSB at Dhupi Dara JHS	63.44	2021-22	25.10.2021	24.04.2023	6	29.99
138	Construction of 4RSB at Middle Chongrong PS	63.98	2021-22	13.11.2021	12.05.2023	5	30.45
139	Construction of 4RSB at PewthangNamprang PS	63.98	2021-22	13.11.2021	12.05.2023	6	29.34
140	Construction of 4RSB at Upper Mangnam PS	63.98	2021-22	03.11.2022	02.05.2023	3	6.00
141	Construction of 4RSB at Middle Bhaluthang PS	65.57	2021-22	25.10.2021	24.06.2023	85	36.12
142	Construction of 4RSB at Chongzong PS	63.44	2021-22	25.10.2021	24.06.2023	35	6.55
143	Construction of 4RSB at Singdrong PS	64.79	2021-22	02.11.2021	01.05.2023	7	34.24
144	Construction of 4RSB at Pelling Chumbung SS	65.57	2021-22	31.12.2021	03.06.2023	4	20.00
145	Construction of 4RSB at Chewribotey PS	63.98	2021-22	26.10.2021	25.04.2023	35	7.64
146	Construction of 4RSB at BermiokMartam Sr. Sec. School	63.44	2021-22	25.10.2021	24.04.2023	3	16.07
147	Construction of 4RSB at Byadung PS	63.98	2021-22	25.10.2021	24.06.2023	8	35.20
148	Construction of 4RSB at Lower Begha PS	63.44	2021-22	08.01.2021	07.05.2023	25	8.80
149	Construction of 4RSB at Jhakri Dunga PS	63.98	2021-22	04.03.2022	03.09.2004	1	15.92
150	Construction of 4RSB at Tamabong PS	63.98	2021-22	22.10.2021	21.04.2023	55	16.58
151	Construction of 4RSB at SorokManpur PS	68.10	2021-22	24.11.2021	23.11.2022	3	5.59
152	Construction of 4RSB at Nandugaon Suntlety PS	68.16	2021-22	24.11.2021	23.11.2022	5	17.91
153	Construction of 4RSB at Dhargaon PS	67.16	2021-22	24.11.2021	23.11.2022	5	8.05
154	Construction of RSB at Salghari SS	68.64	2021-22	24.11.2021	23.11.2021	5	13.00
155	Construction of 4RSB at Chiyadara PS	68.41	2021-22	24.11.2021	23.11.2022	35	8.02

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156	Construction of 4RSB at Barbotey PS	68.10	2021-22	24.11.2021	23.11.2022	4	9.00
157	Construction of 4RSB at Sokpey JHS	68.09	2021-22	23.11.2021	22.11.2022	3	6.40
158	Construction of 4RSB at Namchi Girls SSS	68.10	2021-22	24.11.2021	23.11.2022	15	5.00
159	Construction of 4RSB at New Sec.SchoolNamchi	68.40	2021-22	24.11.2021	23.11.2022	6	17.00
160	Construction of 4RSB at Kabrey SS	69.20	2021-22	25.11.2021	24.11.2022	39	11.13
161	Construction of 4RSB at Turung SS	83.58	2021-22	13.12.2021	12.12.2022	25	7.85
162	Construction of 4RSB at Maypong JHS	68.10	2021-22	07.12.2021	06.12.2022	36	15.00
163	Construction of 4RSB at Lingdung SS	68.09	2021-22	03.12.2021	02.12.2022	42	24.96
164	Construction of 4RSB at Lamaten PS	68.09	2021-22	03.12.2021	02.12.2022	42	12.92
165	Construction of 4RSB at Raksom JHS	68.11	2021-22	06.12.2021	05.12.2022	34	12.49
166	Construction of 4RSB at Rikyap PS	68.10	2021-22	24.11.2021	23.11.2022	5	10.32
167	Construction of RSB at Chalamthang JHS	64.54	2021-22	27.11.2021	26.11.2022	36	12.98
168	Construction of 4RSB at Namphing SS	64.86	2021-22	27.11.2021	26.11.2022	65	9.95
169	Construction of 4RSB at Upper Togday PS	68.10	2021-22	23.11.2021	22.11.2022	4	17.53
170	Construction of 4RSB at Gangla PS	67.96	2021-22	05.12.2021	04.12.2022	34	16.50
171	Construction of 4RSB at Banday PS under	68.05	2021-22	26.11.2021	25.11.2022	4	19.92
172	Construction of 4RSB at Rokdara PS	70.16	2021-22	18.11.2021	17.11.2022	5	15.00
173	Construction of 4RSB at Suntaley JHS	64.96	2021-22	31.12.2021	30.12.2022	4	6.10
174	Trus Roof and Repair of Namphong JHS, North Sikkim	41.87	2021	24.01.2022	24.06.2022	75	30.00
175	Construction of auditorium and extension of playground at Aho-Shanti SS East Sikkim	211.60	2021	25.02.2022	25.10.2024	26	50.00
176	Construction of auditorium hall with Gymhall at Srijunga SSS Bermiok in West Sikkim	325.18	2021	31.01.2022	16.06.2024	15	50.00
177	Construction of 8RSB cum MPH at Pema Rinzing Lama SSS Yangsum West	302.47	2021	13.01.2022	12.06.2024	17	50.00
178	Construction of playground and fencing at Buriakhop SSS	59.92	2021	25.02.2022	24.02.2023	5	30.00
179	Ground extension and construction of gallery at Govt. Sec. School at Zoom	30.00	2021	04.02.2022	03.02.2023	7	20.00
180	Construction of compound fencing and gate at Soreng SSS	105.07	2021	01.11.2021		5	50.00
181	Construction of auditorium hall at Darap SSS West Sikkim	312.47	2021	27.01.2022	26.07.2024	16	50.00

Sl. No.	Name of the project/works	Estimated cost of work	Date of Sanction	Year of Commencement	Target of Completion	Physical progress of the work at end of year 2021-22 (in %)	Progressive expenditure at the end of year 2021-22
182	Construction of New Stage and Compound fencing at Sumbuk SSS	184.21	2021	09.04.2022	08.10.2023	1	50.00
183	RCC fencing at Jorthang SSS South Sikkim	89.37	2021	12.01.2022	13.10.2022	9	50.00
184	Construction of auditorium hall at Jorethang SSS	401.93	2021	25.03.2022	24.03.2023	1	50.00
185	Upgradation of Playground at Nar Bahadur Bhadari College, Tadong in East Sikkim	520.41	2021	15.03.2022	24.06.2022	5	50.00
		118,179.56					20,877.51
	Public Health Engineering Department						
1	Augmentation of water supply scheme for Namthang Bazaar from PahaKhola&Khop source in South Sikkim (NEC)	949.30	09.05.2017	10.04.2018	30.09.2022	98	210.50
2	Providing water supply scheme to Central University of Sikkim located at Yangang from BurphongKhola source in South Sikkim (NLCPR)	4,617.33	22.03.2016	18.09.2017	30.09.2022	98	4,617.33
3	Augmentation of Legship W/S/S in West Sikkim	733.59	09.02.2014	27.02.2015	30.09.2022	98	591.24
4	Pollution Abatement scheme of River Ranichu (through rorochu) for zone III Gangtok	9,466.21	21.08.2018	2018	12.2023	71	5,970.00
5	Up-gradation & Rehabilitation of sewer network in zone I Gangtok for pollution abatementfo river Rani Chuu	10,445.40	02.10.2020	2020	2023	36	1,100.00
6	Augmentation ofGyalshing Water Supply Scheme in West Sikkim	60.05	21.03.2021	2022	2024	23	13.87
7	Augmentation of water supply for Maka Bazaar	491.52	23.12.2011	2012	2014	9	463.50
8	Construction of pumping station & rising mains i/c distribution line for new housing Majhi goan, goskhan area, Mandi bazaar backside &goli ground area at Rangpo East Sikkim	168.85	31.03.2021	2021	2022	91	103.37
9	Augmentation of water supply system for IBM area Rangpo East Sikkim	115.53	28.09.2021	2021	2022	65	74.99
10	Augmentation of Mazitar water supply system for RangpoMazitar area East Sikkim	113.32	28.09.2021	2021	2022	66	75.00
11	Construction of new reserivior tank and new dedicated water supply line to Singtam District Hospital at Singtam East Sikkim	45.13	30.11.2021	2022	2022	95	43.00

Sl. No.	Name of the project/works	Estimated cost of work	Date of Sanction	Year of Commencement	Target of Completion	Physical progress of the work at end of year 2021-22 (in %)	Progressive expenditure at the end of year 2021-22
12	Augmentation of feeder mains from selp WTP to Gurudwara & Metro tank i/c new zonal tank & distribution to ICAR, 5th mile & Lumsey, Gangtok Sikkim	924.58	23.06.2018	2018	2022	6	496.95
13	Providing dedicated water supply for medical college, Sichey and STNM Hospital at Sochaygang from Selep tank Gangtok	569.00	15.06.2020	2020	2022	75	394.00
14	Construction of RCC reservoir tank at pani House near shiv Mandir Gangtok	53.27	07.10.2021	2022	2023	15	9.82
15	Construction of water reservoir tank at water spring point of ICAR & Jhor Dhara Tadong	71.00	01.10.2021	2022	2023	15	26.05
16	Construction of RCC reservoir tank at pani House near shiv Mandir Gangtok	106.00	30.11.2021	2022	2023	15	47.52
17	Augmentation/Up-gardation of water supply system to Lower Tadong including construction of RCC reservoir tank near ITBP camp metro PaniTadong	204.22	04.02.2022	2022	2023	2	72.54
18	Approach Road to rateychu water source via Akashvani under project Sub-Division Gangtok East Sikkim	231.76	07.10.2021	2022	2023	3	51.97
		29,366.06					14,361.65
Health and Family Welfare Department							
1	Construction of West Pandam PHSC at Saku ward East Sikkim	93.60	03.02.2022	2022	2023	35	29.18
2	Construction of New PHC at Tashiding West Sikkim	544.42	24.11.2021	2022	2024	11	49.21
3	Construction of Melliaching PHSC West Sikkim	112.78	23.11.2021	2022	2023	29	30.39
4	Construction of Samsing PHSC West Sikkim	116.59	19.11.2021	2022	2023	31	30.42
5	Construction of Kecheperi PHSC West Sikkim	184.52	12.01.2022	2022	2024	...	30.00
	Total	1051.91					169.20
	Grand total	2,89,775.32					73,630.61

Appendix 3.1
Statement Showing Cases where Supplementary Provisions Proved
Unnecessary (₹ 50 lakh or more in each case)

(Reference: Paragraph 3.3.1)

(₹ in lakh)

Sl. No.	Grant No.	Name of Grant/Appropriation	Original	Supplementary	Actual Expenditure	Savings (-) out of original provision
A - REVENUE (VOTED)						
1	2	Animal Husbandry and Veterinary Services	11,066.19	626.55	10,191.64	874.55
2	7	Education	1,31,953.56	3,166.64	1,24,817.14	7,136.42
3	14	Home	7,365.92	357.98	6,890.16	475.76
4	16	Commerce and Industries	5,442.58	272.15	5,334.29	108.29
5	26	Motor Vehicles	1,583.73	101.70	1,488.80	94.93
6	28	Department of Personnel	2,780.56	60.60	1,335.75	1,444.81
7	29	Planning and Development	1,924.86	74.76	1,635.39	289.47
8	35	Rural Development	36,966.05	262.04	31,790.78	5,175.27
9	38	Social Justice and Welfare	32,840.12	110.76	25,796.84	7,043.28
10	40	Tourism and Civil Aviation	3,782.57	166.77	3,720.78	61.79
11	47	Skill Development	3,062.88	60.00	1,256.87	1,806.01
Total – REVENUE			5,259.95	2,14,258.44	24,510.58	2,44,028.97

(Reference: Paragraph 3.4.1)

(₹ in lakh)

Sl. No.	Grant No.	Name of Grant/Appropriation	Original	Supplementary	Actual Expenditure	Savings (-) out of original provision
B - CAPITAL (VOTED)						
12	13	Health and Family Welfare	5,702.71	82.68	4,075.30	1,627.41
13	19	Water Resources	17,215.35	1,600.01	2,777.29	14,438.06
14	33	Public Health Engineering	14,801.80	1,110.26	6,392.96	8,408.84
15	34	Roads and Bridges	28,362.07	5,671.52	20,655.10	7,706.97
16	35	Rural Development Department	68,475.24	1,000.00	19,818.55	49,656.69
17	38	Social Justice and Welfare	2,762.25	562.12	2,241.99	520.26
18	41	Urban Development	19,525.49	540.03	4,451.68	15,073.81
Total CAPITAL			1,56,844.91	10,566.62	60,412.87	97,432.04
GRAND TOTAL			1,62,104.86	2,24,825.06	84,923.45	3,41,461.01

Appendix 3.2
Statement showing excessive/ unnecessary/insufficient Re-appropriation
(savings/excess of over ₹ 10 lakh) of funds
(Reference: Paragraph 3.3.2)

(₹ in lakh)

Sl. No.	Number and name of Grant	Head of Account	Provisions				Actual Expd	Excess (+) Saving (-)	Percentage of saving/ excess with reference to Actual allotment
			Original	Supplementary	Re-appropriation	Total			
1	2-Animal Husbandry	2403-001-60	1,559.84	4.52	-126.26	1,438.10	1,427.01	-11.09	0.8
2	3-Building and Housing	2059-80-001-61	3,246.92	20.69	-116.54	3,151.07	3,136.69	-14.38	0.46
3	3-Building and Housing	4059-60-051-03	8,786.55	11,700.00	-0.01	20,486.54	17,886.40	-2,600.14	12.69
4	7- Education	2202-01-101-63	37,770.48	0	-450.16	37,320.32	37,304.34	-15.98	0.42
5	7- Education	2202-02-104-64	59,347.83	0	-6288.08	53,059.75	52,853.91	-205.84	0.4
6	7- Education	2202-03-103-68	918.16	0	-47.68	965.84	917.59	-48.25	4.10
7	7- Education	2202-04-001-60	5,364.23	2,300.00	-174.25	7,489.98	7,479.20	-10.78	0.14
8	7-Education	4202-01-203-70	10,335.63	4,000.00	-202.59	14,133.04	10,133.04	-4,000.00	28.30
9	7-Education	4202-01-800-29	1,370.00	0	+189.56	1,559.56	1,509.78	-49.78	3.19
10	10- Finance	2054-095-10	800.28	0	-11.06	789.22	775.11	-14.11	1.78
11	10- Finance	2054-098	138.47	0	-2.51	135.96	118.37	-17.59	12.93
12	10- Finance	2071-01-115	11,200.00	0	-965.97	10,234.03	10,221.92	-12.11	0.11
13	10- Finance	2071-01-104-60	14,100.00	0	+61.42	14,161.42	14,145.14	-16.28	0.11
14	13-Health and Family Welfare	2210-01-110-61	6,678.29	0	-501.66	6,176.63	6,461.86	+285.23	4.61
15	13-Health and Family Welfare	2210-01-110-63	8,779.80	334.41	-440.28	8,673.93	8,684.74	+10.81	0.01
16	13-Health and Family Welfare	2210-01-110-800	8,758.78	1,500.00	-405.56	9,853.22	9,831.18	-22.04	22.37
17	13-Health and Family Welfare	2210-03-101-15	4,660.67	437.00	-589.28	4,508.39	4,443.38	-65.01	1.44
18	13-Health and Family Welfare	2210-01-001-61	949.41	0	+499.81	1,449.22	1,108.69	-340.53	23.50
19	13-Health and Family Welfare	2210-01-110-62	9,445.38	202.95	-250.30	9,398.03	9,685.93	+287.90	3.05
20	13-Health and Family Welfare	2210-03-101	2,555.29	0	-0.74	2,554.55	2,580.74	+26.19	1.02
21	14-Home	2052-090-15	2,356.41	0	-39.63	2,316.78	1,844.75	-472.03	20.38
22	17-Information and Public Relations	2220-01-102	282.05	29.70	-15.90	295.85	282.22	-13.63	4.60
23	19-Water Resources	4711-01-103-60	1,328.75	1,600.01	-128.02	2,800.74	2,777.30	-23.44	0.83
24	28-Department of Personnel	2052-090-45	327.40	0	-7.93	319.47	308.41	-11.06	3.46
25	29-Planning and Development	3454-02-201-47	89.71	0	-53.55	36.16	8.65	-27.51	0.76
26	30-Police	2055-003-101-63	1,163.36	0	-4.21	1,159.15	1,083.99	-75.16	6.48
27	30-Police	2055-115-19	1,027.33	0	-877.44	149.89	46.36	-103.53	69.07
28	33-Public Health Engineering	4215-101-74	3,150.30	1,000.00	-	2,740.16	1,010.14	-400.00	28.36
29	34-Roads and Bridges	3054-04-105-61	2,318.99	16.40	-50.70	2,284.69	1,760.28	-524.41	22.95

Sl. No.	Number and name of Grant	Head of Account	Provisions				Actual Expd	Excess (+) Saving (-)	Percentage of saving/excess with reference to Actual allotment
			Original	Supplementary	Re-appropriation	Total			
30	34-Roads and Bridges	5054-337-60	19,210.26	5,671.52	-1,760.75	23,121.03	22,120.86	-1,000.17	43.24
31	35-Rural Development Department	3054-799-36	50.00	0	-34.80	15.20	-41.88*	-57.08	375.50
32	35-Rural Development Department	4215-01-102-36	494.94	0	-354.94	140.00	110.00	-30.00	21.42
33	38-Social Justice and Welfare	2235-02-101-60	788.00	0	-72.05	715.95	703.95	-12.00	1.68
34	38-Social Justice and Welfare	2235-02-102-52	3,590.34	0	1,300.52	2,289.82	2,174.84	-114.98	5.02
35	38-Social Justice and Welfare	2225-80-800-32	3,050.00	0	+2,800.00	5,850.00	5,810.37	-39.63	0.68
36	38-Social Justice and Welfare	2235-02-102-64	1,075.00	0	-892.35	182.65	129.95	-52.70	28.56
37	38-Social Justice and Welfare	2225-80-800-32	3,050.00	0	+2,800.00	5,850.00	5,810.37	-39.63	0.68
38	40-Tourism and Civil Aviation	5452-01-101-50	523.96	0	-124.84	399.12	372.64	-26.48	6.63
39	40-Tourism and Civil Aviation	5452-01-101-60	8,235.34	8,000.00	-69.66	16,165.68	14,112.36	-2,053.32	12.70

Source: Appropriation Accounts

*Sl.no. 31 is Suspense Accounts

Appendix - 3.3
Statement Showing list of grants having large savings (savings above ₹ 1 crore or more in each case)

(Reference: Paragraph 3.3.3)

(₹ in crore)

Sl. No.	Grant No.	Name of Grant/Appropriation	Original	Supplementary	Total	Actual Expenditure	% of Utilisation	Savings out of Total provision	Surrendered	Surrender as % of saving	Saving excl surrender
A – REVENUE (VOTED)											
1	1	Food Security and Agriculture Development	211.83	0.00	211.83	116.10	54.81	95.73	95.70	99.97	0.03
2	2	Animal Husbandry & VS	110.66	6.27	116.93	101.92	87.16	15.01	14.77	98.40	0.24
3	3	Buildings & Housing	39.40	0.21	39.61	37.75	95.30	1.86	1.70	91.39	0.16
4	4	Co-operation	18.09	0.17	18.26	16.84	92.22	1.42	1.42	100.00	0.00
5	7	Education	1,319.54	31.66	1,351.20	1,248.17	92.37	103.03	100.00	97.05	3.03
6	9	Excise	13.19	0.20	13.21	11.47	86.82	1.74	1.73	99.42	0.01
7	10	Finance	1,238.30	0.48	1,238.78	1,063.93	85.88	174.85	173.62	99.29	1.24
8	11	Food and Civil supplies	26.69	0.38	27.07	25.50	94.20	1.57	1.48	94.26	0.09
9	12	Forestry and Environment	269.43	0.00	269.43	156.18	57.96	113.25	44.02	38.86	69.23
10	13	Health Care & FW	554.29	35.72	590.01	582.93	98.80	7.08	8.67	122.63	16.00
11	14	Home	73.66	3.58	77.24	68.90	89.20	8.34	2.22	26.61	6.12
12	15	Horticulture	106.91	0.00	106.91	77.20	72.21	29.71	29.70	99.96	0.01
13	16	Commerce and Industries	54.43	2.72	57.15	53.34	93.33	3.81	3.74	98.42	0.06
14	17	Information & Public Relation	15.58	0.30	15.58	14.28	91.65	1.30	1.46	91.25	0.14
15	18	Information Technology	16.86	0.80	16.94	7.86	46.39	9.08	9.09	100.00	0.00
16	19	Water Resources	58.92	0.00	58.92	53.38	90.59	5.54	5.51	99.45	0.03
17	20	Judiciary	40.26	0.00	40.26	27.41	68.08	12.85	12.84	99.22	0.01
18	22	Land Revenue & Disaster Management	266.42	0.41	266.83	117.81	44.15	149.02	70.23	47.12	78.79
19	24	Legislature	26.19	0.00	26.19	24.95	95.26	1.24	1.20	97.56	0.03
20	25	Mines and Geology	7.40	0.00	7.40	6.25	84.45	1.15	0.50	43.10	1.11
21	26	Motor Vehicles	15.84	1.01	16.85	14.89	88.36	1.96	1.94	98.47	0.03
22	28	Department of Personnel	27.81	0.60	28.41	13.36	54.73	15.05	14.92	99.13	0.13
23	29	Planning and Dev.	19.25	0.75	20.00	16.35	81.75	3.65	3.32	91.20	0.32
24	30	Police	513.79	0.00	513.79	496.89	96.71	16.90	14.81	87.63	2.09
25	31	Power	295.16	0.00	295.16	287.56	97.42	7.60	7.50	98.81	0.09
26	33	Public Health Engineering	44.31	1.46	45.77	44.54	97.31	1.23	1.18	95.93	0.05
27	34	Roads and Bridges	254.55	0.16	254.71	223.85	87.88	30.86	19.12	61.95	11.74
28	35	Rural Development	369.66	2.62	372.28	317.91	85.39	54.37	53.95	99.22	0.42
29	36	Science and Technology	19.46	0.20	19.48	18.25	93.68	1.23	1.15	93.49	0.08
30	37	Transport Department	73.52	0.00	73.52	71.66	97.47	1.86	1.86	99.46	0.01
31	38	Social Justice and Welfare.	328.40	1.11	329.51	257.97	78.29	71.54	69.05	96.51	2.49
32	39	Sports and Youth Affairs	21.13	0.60	21.19	19.30	91.08	1.89	1.89	99.47	0.01
33	40	Tourism & Civil Avia.	113.07	80.00	193.07	170.32	88.21	22.75	1.95	85.75	20.79
34	41	Urban Development	55.52	17.99	73.51	65.80	89.51	7.71	7.65	99.22	0.06
35	43	PRI	139.77	0.10	139.79	131.16	93.82	8.63	8.61	99.76	0.02
36	46	Municipal Affairs	28.28	0.00	28.28	26.68	94.34	1.60	1.60	100.00	0.00
37	47	Skill Development	30.63	0.60	31.23	12.57	40.24	18.66	18.63	99.83	0.03
Total – REVENUE			6,818.20	190.10	7,006.30	6,001.23	85.65	1,005.07	808.73	80.47	124.66

Sl. No.	Grant No.	Name of Grant/Appropriation	Original	Supplementary	Total	Actual Expenditure	% of Utilisation	Savings out of Total provision	Surrendered	Surrender as % of saving	Saving excl surrender
B- CAPITAL (VOTED)											
1	2	AH&VS	5.00	0.25	5.21	3.61	69.28	1.60	0.99	63.36	0.65
2	3	Buildings & Housing	97.73	120.37	218.1	192.09	88.07	26.01	0.01	0.03	25.99
4	7	Education	183.36	40.00	223.36	128.88	57.7	94.48	53.93	57.07	40.56
5	11	Food and Civil supplies	10.80	0.00	10.8	4.17	38.61	6.63	6.62	100	0
6	12	Forestry & Env.	3.02	0.10	3.12	1	32.05	2.12	2.11	100	0.01
7	13	Health Care & FW	57.03	0.82	57.85	40.75	70.44	17.1	16.25	95	0.85
8	14	Home	21.06	0.00	21.06	14.27	67.75	6.79	6.79	100	0
9	15	Horticulture	106.90	0.00	106.9	77.2	72.21	29.7	29.7	99.96	0.01
10	19	Water Resources	172.15	16.00	188.15	27.77	14.75	160.38	160.14	99.85	0.24
11	22	Land Revenue	9.00	0.00	9	4.81	53	4.19	4.19	100	0
12	31	Power	28.68	76.34	105.02	102.64	97.73	2.38	2.37	99.57	0.01
13	33	Public Health Engineering	148.01	11.10	159.12	63.93	40.17	95.19	91.19	95.79	4
14	34	Roads and Bridges	283.62	56.72	340.34	206.55	60.68	133.79	76.37	57.08	57.41
15	35	Rural Development	684.75	10.00	694.75	198.19	28.51	496.56	496.56	100	0.01
16	38	Social Justice& Welfare	27.62	5.62	33.24	22.42	67.44	10.82	10.78	99.63	0.04
17	40	Tourism & Civil Avia.	113.07	80.00	193.07	170.32	88.21	22.75	1.95	85.75	20.79
18	41	Urban Development	195.25	5.40	200.65	44.52	22.18	156.13	156.14	100	0
19	47	Skill Development	18.62	0.00	18.62	12.32	66.16	6.3	6.29	100	0
Total CAPITAL			2,165.67	422.72	2,588.36	1,315.44	50.82	1,272.92	1,122.38	88.17	150.57
Grand Total			8,983.87	612.82	9,594.66	7,316.67	76.26	2,277.99	1,931.11	84.77	275.23

Appendix 3.4
Summarised Position of Expenditure and Savings for the Period 2017-18 to 2021-22
(Reference: Paragraph 3.3.3.1)

(₹ in crore)						
	Nature of Expenditure	Original grant/ appropriation	Supplementary grant/ appropriation	Total	Actual expenditure	Savings (-)/ Excess (+)
2016-17						
Voted	<i>I Revenue</i>	4,394.48	293.60	4,688.08	3,426.75	(-)1,261.33
	<i>II Capital</i>	877.65	391.06	1,268.71	737.29	(-)531.42
	<i>III Loans and advances</i>	0.55	00.00	0.55	0.00	(-)0.55
	Total Voted	5,272.68	684.66	5,957.34	4,164.04	(-)1,793.30
Charged	<i>IV Revenue</i>	364.51	00.00	364.51	361.85	(-)2.66
	<i>V Capital</i>	0.00	0.00	0.00	0.00	0.00
	<i>VI Public Debt-</i>	247.24	00.00	247.24	246.26	(-)0.98
	Total charged	611.75	0.00	611.75	608.11	(-)3.64
	Grand Total	5,884.43	684.66	6,569.09	4,772.15	(-)1,796.94
	<i>Percentage of savings as compared to total allocation</i>					27.35 %
2017-18						
Voted	<i>I Revenue</i>	4,312.60	389.60	4,702.20	3,749.32	-952.88
	<i>II Capital</i>	1,311.10	693.81	2,004.91	1,523.28	-481.73
	<i>III Loans and advances</i>	0.55	0	0.55	0.45	-0.10
	Total Voted	5,624.25	1,083.41	6,707.66	5,273.05	-1,434.71
Charged	<i>IV Revenue</i>	412.68	0.82	413.50	403.39	-10.11
	<i>V Capital</i>	327.10	15.53	342.63	342.63	0.00
	<i>VI Public Debt-</i>					0.00
	Total charged	739.78	16.35	756.13	746.02	-10.11
	Grand Total	6,364.03	1,099.76	7,463.79	6,019.07	-1,444.82
	<i>Percentage of savings as compared to total allocation</i>					19.36%
2018-19						
Voted	<i>I Revenue</i>	4,911.60	763.32	5,674.92	4,829.64	- 845.28
	<i>II Capital</i>	1,329.08	529.19	1,858.27	1,392.68	-465.59
	<i>III Loans and advances</i>	0.55	0	0.55	0.55	0.00
	Total Voted	6,241.23	1,292.51	7,533.74	6,222.87	- 1,310.87
Charged	<i>IV Revenue</i>	517.27	0.55	517.82	484.66	-33.16
	<i>V Capital</i>	375.32	0.57	375.89	375.88	-0.01
	<i>VI Public Debt-</i>	0 0	0 0	0	0	0.00
	Total charged	892.59	1.12	893.71	860.54	- 33.17
	Grand Total	7,133.82	1,293.63	8,427.45	7,083.41	- 1,344.04
	<i>Percentage of savings as compared to total allocation</i>					15.95 %
2019-20						
Voted	<i>I Revenue</i>	6,727.36	179.09	6,906.46	5,621.37	(-) 1,285.09
	<i>II Capital</i>	1,150.82	495.71	1,646.53	736.95	(-) 909.58
	<i>III Loans and advances</i>	1.35	0	1.35	0.72	(-) 0.63
Total Voted		7,879.53	674.81	8,554.34	6,359.04	(-) 2,195.30

	Nature of Expenditure	Original grant/ appropriation	Supplementary grant/ appropriation	Total	Actual expenditure	Savings (-)/ Excess (+)
Charged	<i>IV Revenue</i>	594.36	0	594.36	564.21	(-) 30.15
	<i>V Capital</i>	414.1	0	414.10	413.78	(-) 0.32
	<i>VI Public Debt-</i>	0 0	0	0	0	0
	Total charged	1,008.46	0	1,008.46	977.99	(-) 30.47
	Grand Total	8,887.99	674.81	9,562.80	7,337.03	(-) 2,225.77
<i>Percentage of savings as compared to total allocation</i>						23.26%
2020-21						
	Nature of Expenditure	Original grant/ appropriation	Supplementary grant/ appropriation	Total	Actual expenditure	Savings (-)/ Excess (+)
Voted	<i>I Revenue</i>	6,851.83	451.94	7,303.77	5,770.05	(-)1,533.72
	<i>II Capital</i>	1,729.35	702.65	2,432.00	1,513.88	(-)918.12
	<i>III Loans and advances</i>	1.35	0	1.35	0	(-)1.35
Total Voted		8,582.53	1,154.59	9,737.12	7,283.93	(-)2,453.19
Charged	<i>IV Revenue</i>	622.69	0	622.69	599.33	(-)23.36
	<i>V Capital</i>	80.70	0	80.70	79.75	(-)0.95
	<i>VI Public Debt-</i>	0	0	0	0	
	Total charged	703.39	0	703.39	679.08	(-)24.30
	Grand Total	9,285.92	1,154.59	10,440.51	7,963.01	(-)2,477.50
<i>Percentage of savings as compared to total allocation</i>						23.73%
2021-22						
	Nature of Expenditure	Original grant/ appropriation	Supplementary grant/ appropriation	Total	Actual expenditure	Savings (-)/ Excess (+)
Voted	<i>I Revenue</i>	6,842.98	122.79	6,965.77	5,978.03	-987.74
	<i>II Capital</i>	2,140.10	423.34	2,563.44	1,315.79	-1,247.66
	<i>III Loans and advances</i>	1.3	0	1.35	0.85	-0.50
Total Voted		8,984.43	546.13	9,530.56	7,294.67	-2,235.9
Charged	<i>IV Revenue</i>	747.54	0.4	747.94	690.94	-56.99
	<i>V Capital</i>	120.88	0	120.88	119.90	-0.98
	<i>VI Public Debt-</i>	0	0	0	0	0
	Total charged	868.42	0.4	868.82	810.84	-57.97
	Grand Total	9,852.85	546.53	10,399.38	8,105.51	-2,293.87
<i>Percentage of savings as compared to total allocation</i>						22.06%

Appendix 3.5
Statement Showing Results of Review of Substantial Surrenders (50 per cent or more of Total Provision) made during the Year

(Reference: Paragraph 3.3.3.2)

(₹ in lakh)

Sl. No.	Grant No.	Name of Grant	Name of the scheme	Original Provision	Amount of Surrender	% of Surrender
			(Head of Account)			
1	1	Agriculture Department	National Oilseed and Oil palm Mission 2401-103-04	170.00	111.34	65
<i>The provision of ₹ 111.34 lakh was surrendered due to less release of central share of the scheme and non-receipt of fund from Government of India.</i>						
2	1	Agriculture Department	National Mission on Sustainable Agriculture 2401-107-03	10,885.00	6,764.74	62
<i>The provision of ₹ 6764.74 lakh was surrendered due to non-receipt of fund from GoI including ₹ 126.46 lakh which was backlog of State share under Pradhan Mantri Krishi Sinchayee Yojana Scheme.</i>						
3	1	Agriculture Department	National Mission on Agriculture Extension 2401-109-05	1,323.00	868.97	66
<i>The provision of ₹ 868.97 lakh was surrendered due to less release of central share of the scheme and non-receipt of fund from Government of India.</i>						
4	1	Agriculture Department	Agriculture Department 2435-60-800-02	2,393.00	1,477.74	62
<i>The provision of ₹ 1477.74 lakh was surrendered due to less release of central share of the scheme and non-receipt of fund from Government of India.</i>						
5	2	Animal Husbandry and Veterinary Services	National Livestock Health and Disease Control Programme 2403-101-07	101.93	97.65	96
<i>The provision of ₹ 97.65 lakh was surrendered due to non-receipt of anticipated Central Share from Government of India.</i>						
6	2	Animal Husbandry and Veterinary Services	National Livestock Management Programme 2403-003-08	241.39	192.96	80
<i>The provision of ₹ 192.96 lakh was surrendered due to non-receipt of Central Share from Government of India.</i>						
7	2	Animal Husbandry and Veterinary Services	National Livestock Management Programme 2403-105-08	234.25	234.25	100
<i>The provision of ₹ 234.25 lakh was surrendered due to non-receipt of anticipated Central Share from Government of India.</i>						
8	2	Animal Husbandry and Veterinary Services	National Livestock Management Programme 2403-106-08	320.02	170.86	80
<i>The provision of ₹ 170.86 was surrendered due to the fund released from GoI turned out to be more than the expected and allocated budget provision under Central Share and the provision was kept in anticipation of Central Receipt.</i>						

Sl. No.	Grant No.	Name of Grant	Name of the scheme	Original Provision	Amount of Surrender	% of Surrender
9	2	Animal Husbandry and Veterinary Services	National Livestock Management Programme 2403-109-08	32.73	26.34	80.48
<i>Surrender of ₹ 26.34 was due to state share surrender and non-receipt of matching Central Share.</i>						
10	2	Animal Husbandry and Veterinary Services	Scheme Funded by National Fisheries Development Board 4405-101-71	14.44	14.44	100
<i>The entire provision of ₹ 14.44 lakh was surrendered in March 2022 as the Scheme was already completed during last year.</i>						
11	3	Building and Housing	Building and Housing Department 2059-01-799-03	50.00	50.00	100
<i>The provision was surrendered due to non-procurement of stock materials from the stock suspense head.</i>						
12	3	Building and Housing	Lease charges (PWD) 2216-05-053-800-62	0.01	0.01	100
			Furnishing 2216-05-053-800-61	25.12	0.14	
<i>Surrender of ₹ 0.01 and ₹ 0.14 was due to curtailment of expenditure owing to austerity measures and surrender of token provision</i>						
13	4	Co-operation	Expenditure on Conduct of Audit 2425-001-101-61	7.00	7.00	100
14	4	Co-operation	Expenditure on Conduct of Audit 2425-001-107-62	40.00	38.46	96
15	4	Co-operation	Expenditure on Conduct of Audit 2425-001-108-62	20.00	10.00	50
<i>Surrender of ₹ 55.46 was due to economic measure imposed by the Government.</i>						
16	7	Education	Directorate of Primary Education 2202-01-107-68	30.00	30.00	100
<i>Surrender due to non-receipt of proposal in time</i>						
17	7	Education	Establishment Expenses	100.00	100.00	100
<i>Surrendered due to non-conduction of winter coaching in the year 2021 because of COVID-19</i>						
18	7	Education	National Education Mission 2202-01-800-103-29	1,040.00	1,040.00	100
<i>The provision was surrendered was due to non-release of equivalent central share for current financial year and ₹ 1000 is attributed to savings due to non-receipt of funds from Ministry of Education</i>						
19	7	Education	Chemical and Equipment's 2202-01-800-103-30	30.00	15.00	50.00
<i>Surrendered was due to 50% concurrence of the total budget provision by the Finance Department duly complying COVID-19 related austerity measures</i>						
20	7	Education	Buildings 4202-01-202-70	2,229.72	1,207.85	54
<i>Surrendered of ₹ 200 lakh was due to the concerned works are yet to be started and ₹ 1,007.85 lakh was due to non-receipt of equivalent anticipated central share.</i>						

Sl. No.	Grant No.	Name of Grant	Name of the scheme	Original Provision	Amount of Surrender	% of Surrender
21	7*	Education	National Education Mission 4202-01-203-29	4,160.00	4,089.56	98
<i>Surrendered of ₹ 4000.00 lakh and ₹ 89.56 lakh was due to non-receipt of equivalent anticipated central share</i>						
22	7	Education	Umbrella Programme for Development of Minorities 4202-01-800-27	1.00	1.00	100
<i>Surrendered of entire provision was due to non-receipt of anticipated bills.</i>						
23	10	Finance	Cost of stamps 2030-02-101	5.50	5.50	100
<i>Surrendered due to implementation of austerity measures</i>						
24	10	Finance	Other expenditure 2075-800	18,458.09	17,086.52	93
<i>Surrendered due to less payment of interest, bank commission and due to non-receipts of bills</i>						
25	10	Finance	State Compensatory Afforestation (SCA) 2049-111-60	1,680.00	1,680.00	100
<i>Surrendered due to non-payment of interest and rescheduling of loan</i>						
26	10	Finance	Motor Conveyance to State Government Employees 7610-202-62	10.00	10.00	100
<i>Surrendered due to non-preferment of claim from the AIS officers</i>						
27	11	Food and Civil Supplies	State Food Commission 3456-001-61	79.23	44.83	57
<i>Surrendered of ₹ 44.83 was due to transfer of staff, payment of Dearness Allowance, delay in appointment of Chairman, member of State Food Commission and due to austerity measure.</i>						
28	11	Food & Civil Supplies	National Food Security Mission	885.97	586.07	66
<i>Surrendered due to non-completion of projects and non-receipts of bills</i>						
29	12	Forest & Environment	Spring Shed Management Programme (WDC-PMKSY) 2402-102-39	150.01	150.01	100
<i>Surrendered due to non-submission of bills</i>						
30	12	Forest & Environment	Biodiversity Research 2406-004-62	1.64	1.64	100
<i>Reason for surrendered of ₹ 1.64 lakh not intimated</i>						
31	12	Forest & Environment	Conservation of Natural Resources and Eco-systems 2406-101-12	380.00	379.42	100
<i>Surrendered due to non-receipt of fund from Government of India</i>						
32	12	Forest & Environment	Directorate of Eco-tourism 2406-101-68	162.29	143.36	88
<i>Surrendered due to restriction of expenditure within actual receipt of fund</i>						
33	12	Forest & Environment	Integrated Development of Wild Life Habits 2406-02-110-13	555.00	369.46	67
<i>Surrendered due to restriction of expenditure within actual receipt of fund</i>						

Sl. No.	Grant No.	Name of Grant	Name of the scheme	Original Provision	Amount of Surrender	% of Surrender
34	12	Forest & Environment	Conservation of Natural Resources and Eco-systems 3435-03-101-12	831.33	728.34	88
<i>The provision of ₹ 728.34 lakh was surrendered due to non-receipt of fund from the Ministry, Government of India</i>						
35	12	Forest & Environment	Grants to various Boards 3435-04-800-62	160.00	80.00	50
<i>Surrendered due to 50% curtailment of revenue expenditure as per the circular of Finance Department</i>						
36	12	Forest & Environment	National Afforestation Programme (National Mission for Green India) 4406-01-101-11	302.49	210.65	70
<i>Surrendered due to restriction of expenditure within actual receipt of fund</i>						
37	13	Health and Family Welfare	STNM Hospital 2210-01-001-61	949.41	499.81	53
<i>The reason for surrender of ₹499.81 not intimated (August 2022)</i>						
38	13	Health and Family Welfare	National Health Mission including NRHC 4210-04-101-15	369.34	369.34	100
<i>Surrendered due to non-receipt of fund from Government of India</i>						
39	13	Health and Family Welfare	National Mission on Ayush including Mission on Medicinal Plants 4210-04-101-15	107.00	88.45	83
<i>Surrendered due to non-receipt of fund from Government of India</i>						
40	13	Health and Family Welfare	National Mission on Ayush including Mission on Medicinal Plants 4210-112-17	467.62	467.62	100
<i>Surrendered due to non-receipt of fund from Government of India</i>						
41	14	Home	Discretionary Grant by Minister 2013-105-61	82.50	65.03	79
<i>Surrendered due to claimed by few Minister for Discretionary Grants and cut imposed by Government</i>						
42	15	Horticulture	National Horticulture Mission 2401-119-02	3,909.00	2,869.81	73
<i>Surrendered due to non-receipt of funds from the Central Ministries</i>						
43	15	Horticulture	Floriculture 2401-119-61	86.66	86.66	100
<i>Surrendered due to non-receipt of funds from the North East Council and token provision not utilised.</i>						
44	15	Horticulture	Progeny Orchards	5.37	3.74	70
<i>Surrendered due to austerity measure and due to less claim of bills.</i>						
45	16	Commerce and Industries	Hand-made paper unit at Melli, South Sikkim (NEC) 2851-003-64	72.44	72.44	100
<i>Surrendered due to austerity measures</i>						

Sl. No.	Grant No.	Name of Grant	Name of the scheme	Original Provision	Amount of Surrender	% of Surrender
46	18	Information Technology	Information Technology Department 2852-07-800-19	1,685.73	908.51	54
<i>Surrendered due to transfer of Director and 10 nos of programmers to other Department, connectivity to the Block and Gram Panchayat Units using Airtel could not be materialised, non-availability of resource, curtailment of tour and regularisation of Centre for Research Training Informatics Staff.</i>						
47	19	Water Resources	Pradhan Mantri Krishi Sinchai Yojana-HarKhet do Pani (Central Share) 2702-01-103-62	50.00	50.00	100
<i>Surrendered was due to non-finalisation of new scheme in current financial year.</i>						
48	19	Water Resources	Original works 4702-101-60	7,057.60	7,057.60	100
49	19	Water Resources	Pradhan Mantri Krishi Sinchai Yojana-HarKhet do Pani 4702-101-62	8,829.00	8,829.00	100
<i>Surrender of entire provision ₹ 15880.60 lakh due to non-finalisation of the works under the scheme leading to non-utilisation of fund</i>						
50	20	Judiciary	Pensionary charges in respect of High Court Judges 2071-01-106	339.87	194.20	57
51	22	Land Revenue and Disaster Management	Repairs and restoration of damaged roads and bridges 2245-02-106	1,000.00	988.06	99
52	22	Land Revenue and Disaster Management	Repairs and restoration of damaged water supply, drainage and sewerage works 2245-02-109	250.00	250.00	100
<i>Surrendered was due to non-submission of bills by the implementing agencies</i>						
53	22	Land Revenue and Disaster Management	Land Bank Schemes 2506-800-60	1,500.00	1,500.00	100
<i>Surrendered of provision of ₹ 1500.00 lakh was due to austerity measure and non-receipt of fund from Government of India</i>						
54	22	Land Revenue and Disaster Management	Reconstruction of Assets Damaged by 18 th September Earthquake (SPA) 4059-80-051-75	500.00	418.43	84
<i>Surrendered was due to non-submission of bills of Works Department</i>						
55	25	Mines and Geology	Research Works 2853-02-004-61	30.00	20.00	67
<i>Surrendered of ₹20.08 was based on actual expenditure</i>						
56	25	Mines and Geology	Other Minerals Exploration 2853-02-102-62	30.00	30.00	100
<i>Surrender of entire provision of ₹30.00 lakh was due to non-submission of any project during the year 2021-22</i>						

Sl. No.	Grant No.	Name of Grant	Name of the scheme	Original Provision	Amount of Surrender	% of Surrender
57	28	Department of Personnel	Department of Personnel AR and Training 2052-090-29	2,162.42	1,443.50	67
<i>Surrendered of ₹ 1443.50 lakh was due to less tour of Officers due to COVID-19, saving in expenditure management, delay in Chief Minister's special recruitment policy which was at formulation phase as such it was not possible to utilise the total allocation during the financial year.</i>						
58	28	Department of Personnel AR and Training	Department of Personnel AR and Training 2070-003-30	61.05	30.99	51
<i>Surrendered was due to allocation of less IAS and IPS Officers to Sikkim Cadre and no training was performed by Administrative Training Institute due to COVID-19 in the financial year 2021-22</i>						
59	29	Planning and Development	Border Area Development Programmes 2575-06-101	200.01	126.90	63
<i>Surrendered due to non-receipt of full funds as provisioned in the budget</i>						
60	29	Planning and Development	Support for Statistical Strengthening (CSS) 3454-02-201-47	89.71	53.55	60
<i>Surrendered due to non-receipt of funds from Government of India and non-receipt of bills</i>						
61	30	Police	National Scheme for Modernisation of Police and other forces 2055-03-115-19	1,027.33	877.44	85
<i>Surrendered due to non-receipt of funds from Government of India and reason for ultimate savings was not intimated till August 2022</i>						
62	31	Power	Administration of Energy Conservation Act, 2001 2801-05-800-103	25.00	25.00	100
<i>Surrendered was due to non-claim of fund provided</i>						
63	33	Public Health Engineering	Water Supply Scheme for West District 4215-01-101-74	3,150.30	1,410.14	52
<i>Surrendered due to project being funded form other source, closing of scheme and non-receipt of central share form Government of India</i>						
64	33	Public Health Engineering	Drainage and Sewerage System in South District 4215-02-106-62	8,149.59	5,779.59	71
<i>Surrendered of ₹5779.59 lakh was due to fund used from other used and non-release of remaining central share fund from Government of India.</i>						
65	34	Roads and Bridges	Other Maintenance Expenditure 2059-60-053-61	4.66	4.66	100
<i>Surrendered of entire provision of ₹ 4.66 lakh due to austerity measures levied by the Finance Department</i>						
66	34	Roads and Bridges	Roads and Bridges Department 2059-60-799-35	100.00	93.74	94
<i>Surrendered due to austerity measures</i>						

Sl. No.	Grant No.	Name of Grant	Name of the scheme	Original Provision	Amount of Surrender	% of Surrender
67	34	Roads and Bridges	Construction of Steel Bridge in South Sikkim 5054-04-101-68	440.00	440.00	100
<i>Surrendered due to non-receipt of anticipated funds from Government of India</i>						
68	34	Roads and Bridges	Construction of Bridges in South Sikkim 5054-04-101-71	350.00	350.00	100
<i>Surrendered due to non-receipt of anticipated funds from Government of India</i>						
69	34	Roads and Bridges	Construction of Bridges in North Sikkim 5054-04-101-71	5,000.00	5,000.00	100
<i>Surrendered due to non-receipt of anticipated funds from Government of India</i>						
70	35	Rural Development Department	Rural Development Department 2215-01-102-36	24.92	16.26	65
<i>Surrendered due to 50 per cent cut imposed by the Government and non-receipt of bills</i>						
71	35	Rural Development Department	Swachh Bharat Mission (Gramin) (SBN) 2215-01-105-81	1,050.00	551.40	52
<i>Surrendered due to non-receipt of fund from Government of India</i>						
72	35	Rural Development Department	Pradhan Mantri Awas Yojana (PMAY) 2216-03-800-37	2,337.77	2,280.48	97
<i>Surrendered due to non-receipt of fund from Government of India</i>						
73	35	Rural Development Department	National Rural Livelihood Mission (NRLM) 2505-01-702-37	4,097.88	2,843.04	69
<i>Surrendered due to non-receipt of Central share from Government of India</i>						
74	35	Rural Development Department	Rashtriya Gram Swaraj Abhiyan (RGSA) 2515-101-34	1,081.00	596.78	55
<i>Surrendered due to non-receipt of fund from Government of India</i>						
75	35	Rural Development Department	Rural Development Department 3054-04-799-36	50.00	34.80	67
<i>Surrendered due to cut imposed by the Government</i>						
76	35	Rural Development Department	Rural Development Department 4215-01-102-36	494.94	354.94	72
<i>Surrender of ₹ 354.94 was due to non-clarity in processing of transfer entry order to receipt head of Non-lapsable Central Pool of Resources.</i>						
77	35	Rural Development Department	National Rural Drinking Water Programme (NRDWP) 4215-01-102-40	10,500.00	6,880.00	60
<i>Surrendered was attributed to central share</i>						
78	35	Rural Development Department	Community Development 4515-102	2,330.00	2,194.00	94
<i>Surrendered due to non-receipt of bill</i>						

Sl. No.	Grant No.	Name of Grant	Name of the scheme	Original Provision	Amount of Surrender	% of Surrender
79	35	Rural Development Department	Pradhan Mantri Gram Sadak Yojana(PMGSY) 5054-04-337-35	53,208.00	40,073.00	75
<i>Surrendered due to non-receipt of fund from Government of India and requirement under state share compare to central share fund release in excess.</i>						
80	38	Social Justice and Welfare	Special Central Assistance for Scheduled Castes Component Plan 2225-01-793	800.00	482.29	60
<i>Surrendered due to funds not received from Ministry, Government of India under Special Central Assistance to Scheduled Caste Sub-Plan financial year 2021-22</i>						
81	38	Social Justice and Welfare	Special Central Assistance for Tribal Sub-Plan 2225-02-794-62	4,751.00	2,660.34	56
<i>Surrendered of Rs. 2200.00 was due to non-receipt of bills and ₹ 460.34 is because of non-receipt of fund from Ministry, Government of India.</i>						
82	38	Social Justice and Welfare	Scheme for Development of OBC and DNT and Semi Nomadic Tribes 2225-03-244-43	568.00	559.98	99
<i>Surrendered due to non-receipt of fund from Government of India</i>						
83	38	Social Justice and Welfare	Education Support 2225-03-244-61	550.00	500.00	91
<i>Surrendered due to non-receipt of fund from Government of India</i>						
84	38	Social Justice and Welfare	Scheme for Development of Scheduled Caste 2225-03-800-42	208.60	165.84	80
<i>Surrendered due to non-receipt of fund from Government of India</i>						
85	38	Social Justice and Welfare	Detention Centre 2225-03-800-53	10.00	8.24	82
<i>Surrendered due to non-receipt of bills from Rangpo, Detention Centre</i>						
86	38	Social Justice and Welfare	Integrated Child Protection Scheme(ICPS) (90:10% CSS) 2235-02-102-64	1,075.00	892.35	83
<i>Surrendered due to non-implementation of scheme due to COVID outbreak</i>						
87	38	Social Justice and Welfare	Maternity Benefit Programme 2235-02-102-65	529.45	449.45	85
<i>Surrendered due to the claims not received</i>						
88	38	Social Justice and Welfare	National Mission for Empowerment of Women including Indira Gandhi Matritav SY (CSS) 2235-02-103-53	152.01	88.07	58
<i>Surrendered of ₹ 88.07 was due to non-implementation of schemes and funds not received form Government of India</i>						
89	38	Social Justice and Welfare	Destitute Homes 2235-02-104-66	10.00	10.00	100
<i>Surrendered due to non-implementation of Scheme</i>						

Sl. No.	Grant No.	Name of Grant	Name of the scheme	Original Provision	Amount of Surrender	% of Surrender
90	38	Social Justice and Welfare	National Action Plan for Senior Citizen 2235-02-104-68	80.00	80.00	100
<i>Surrendered due to funds not received from Government of India</i>						
91	38	Social Justice and Welfare	Prevention of Drug and Alcohol 2235-02-104-71	89.03	77.00	86
<i>Surrendered due to funds not received from Government of India</i>						
92	38	Social Justice and Welfare	Pension Schemes 2235-03-102-60	2.20	2.20	100
<i>Surrendered due to non-submission of claims</i>						
93	38	Social Justice and Welfare	Special Nutrition Programmes 2236-02-101	1,084.79	835.79	77
<i>Surrendered due to non-conduction of Programme, austerity measures and non-receipt of equal share from Government of India</i>						
94	38	Social Justice and Welfare	Construction 4225-01-800-60	640.02	368.95	58
<i>Surrendered due to non-placing of bills and non-receipt of funds from Government of India</i>						
95	38	Social Justice and Welfare	Umbrella Scheme for Education of ST Student 4225-02-800-51	231.32	231.32	100
<i>Surrendered due to funds not received from Government of India</i>						
96	38	Social Justice and Welfare	Schemes for Development of OBC and Denotified Tribes (DNT) and Semi Nomadic Tribes 4225-03-800-43	685.30	461.79	67
<i>Surrendered of ₹ 157.75 lakh was due to transfer of provision of unspent balance under construction of Lepcha Primitive Tribal Girls Hostel Lingdong and ₹ 304.04 lakh was due to non-submission of bills and non-receipt of funds from Ministry, Government of India.</i>						
97	39	Sports and Youth Affairs	Development Activities 2204-104-65	80.00	45.61	57
**						
98	39	Sports and Youth Affairs	Sports Hostel, Namchi 2204-104-66	53.00	39.30	74
<i>Surrendered of ₹ 39.30 was due to (i) cut imposed by the Government (ii) non-payment of stipend due to COVID-19, transfer and voluntary retirement, non-claiming of TA Bills, appointment of Office Assistant and payment of DA Arrear</i>						
99	39	Sports and Youth Affairs	Soreng Girls Sports Academy 2204-104-67	50.00	30.23	60
<i>Surrendered was due to cut imposed by the Government</i>						
100	41	Urban Development	Other Maintenance Expenditure 2059-053-61	7.96	5.39	68
<i>Surrendered due to austerity measure imposed by the Government</i>						
101	41	Urban Development	Other expenditure 1014216-02-800	1.00	1.00	100
<i>Entire provision was surrendered due to non-submission of bills</i>						

Sl. No.	Grant No.	Name of Grant	Name of the scheme	Original Provision	Amount of Surrender	% of Surrender
102	41	Urban Development	Schemes funded by NABARD 4217-03-051-72	530.00	271.09	51
<i>Surrendered was due to non-submission of bills</i>						
103	41	Urban Development	Smart Cities 4217-03-051-73	14,449.99	14,449.97	100
<i>Surrendered due to non-receipt of funds from the Ministry</i>						
104	41	Urban Development	Construction of Parking Place at Namthang 4217-03-051-73	1,258.70	659.76	52
<i>Surrendered due to non-submission of bills</i>						
105	43	Panchayat Raj Institutions	State Level Capacity Building Fund recommended under 5 th State Finance Commission 3604-200-83	287.54	287.54	100
<i>Surrendered was due to the resource under the head was not released and austerity measures</i>						
106	46	Municipal Affairs	State Level Capacity Building Fund recommended under 5 th State Finance Commission 3604-200-89	191.70	159.70	83
<i>Surrendered were not intimated without any specific reasons</i>						
107	47	Skill Development	Skill Development Mission 2070-003-29	1,969.31	1,728.97	85
<i>Surrendered due to non-receipt of fund from the Ministry, Government of India</i>						
108	47	Skill Development	Directorate of Craftsmanship Training and Employment 2070-003-48	13.20	7.70	58
<i>Surrendered was due to austerity measures adopted by the Government</i>						
109	47	Skill Development	Construction of ITI at Chambung, West Sikkim 4059-01-051-70	623.81	341.62	55
<i>Surrendered due to non-receipt of fund from Government of India</i>						
Total				2,01,474.21	1,60,194.61	
				2014.74	1601.94	

Appendix 3.6

Details of surrender of funds in excess of ₹ one crore at the end of March 2022

(Reference: Paragraph 3.3.3.3)

(₹ in crore)

Grant No.	Original	Supplementary	Total Provision	Actual Expenditure	Saving/ Excess	Surrendered
REVENUE						
1	211.83	0	211.83	116.10	95.73	95.70
2	110.66	6.27	116.93	101.92	15.01	14.77
3	39.40	0.21	39.61	37.75	1.86	1.70
4	18.09	0.17	18.26	16.84	1.42	1.42
7	1,319.54	31.66	1,351.20	1,248.17	103.03	100.00
9	13.19	0.2	13.21	11.47	1.74	1.73
10	1,238.30	0.48	1,238.78	1,063.93	174.86	173.62
11	26.69	0.38	27.07	25.50	1.57	1.48
12	269.43	0	269.43	156.18	113.25	44.02
13	554.29	35.72	590.01	582.93	7.07	8.67
14	73.66	3.58	77.24	68.90	8.34	2.22
15	106.91	0	106.91	77.20	29.71	29.70
16	54.43	2.72	57.15	53.34	3.80	3.74
17	15.58	0.30	15.58	14.28	1.60	1.46
18	16.86	0.8	16.94	7.86	9.09	9.09
19	58.92	0	58.92	53.38	5.54	5.51
20	40.26	0	40.26	27.41	12.85	12.84
22	266.42	0.41	266.83	117.81	149.02	70.23
24	26.19	0	26.19	24.95	1.23	1.20
25	7.40	0	7.40	6.25	1.16	0.50
26	15.84	1.01	16.85	14.89	1.97	1.94
28	27.81	0.60	28.41	13.36	15.05	14.92
29	19.25	0.75	20.00	16.35	3.64	3.32
30	513.79	0	513.79	496.89	16.90	14.81
31	295.16	0	295.16	287.56	7.59	7.50
33	44.31	1.46	45.77	44.54	1.23	1.18
34	254.55	0.16	254.71	223.85	30.86	19.12
35	369.66	2.62	372.28	317.91	54.37	53.95
36	19.46	0.2	19.48	18.25	1.23	1.15
37	73.52	0	73.52	71.66	1.87	1.86
38	328.40	1.11	329.51	257.97	71.54	69.05
39	21.13	0.60	21.19	19.30	1.90	1.89
40	113.07	80.00	193.07	170.32	22.74	1.95
41	55.52	17.99	73.51	65.80	7.71	7.65
43	139.77	0.10	139.79	131.16	8.63	8.61
46	28.28	0	28.28	26.68	1.60	1.60
47	30.63	0.60	31.23	12.57	18.66	18.63
TOTAL	6,818.2	190.1	7,006.3	6,001.23	1,005.37	808.73
CAPITAL						
7	183.36	40.00	223.36	128.88	94.49	53.93
11	10.80	0	10.80	4.19	6.62	6.62
12	3.02	0.10	3.13	1.01	2.12	2.11
13	57.03	0.83	57.85	40.75	17.10	16.25
14	21.06	0	21.06	14.27	6.79	6.79
19	172.15	16.00	188.15	27.77	160.38	160.15
22	9.00	9.00	4.81	4.81	4.19	4.19
31	28.68	76.34	105.02	102.64	2.38	2.37
33	148.02	11.10	159.12	63.93	95.19	91.19
34	283.62	56.72	340.34	202.29	138.05	76.37
35	684.75	10.00	694.75	198.19	496.57	496.56
38	27.62	5.62	33.24	22.42	10.82	10.78
40	113.07	80.00	193.07	170.32	22.74	1.95
41	195.25	5.40	200.66	44.52	156.14	156.14
47	18.62	0	18.62	12.32	6.29	6.29
TOTAL	1,956.05	311.11	2,253.98	1,038.31	1,219.87	1,091.69

Appendix - 3.7
Statement showing details of incomplete projects more than ten crores
(Reference: Paragraph 3.4.2)

(₹ in crore)

Sl. No.	Name of the project/works (having estimated cost of ₹ 10 crore or more)	Target of Completion	Estimated cost of work	Progressive expenditure at the end of year 2020-21	Pending payments	Physical progress as on 31 March 2021 (in per cent)
A	Police Headquarters					
	Construction of 2 nd &3 rd IRBnHQ at Mangley	31.03.2021	15.23	14.35	0.88	96
B	Building and Housing					
	Construction of Community Centre at Jorethang, South Sikkim	2014	10.93	10.00	0.94	98
	Construction of Ethnic Cultural Centre, Buriakhop, West Sikkim (Phase -I)	2020	100.00	12.00	88.00	12
	Construction of Gyan Mandir State Library, Gangtok (Phase-I)	2021	199.96	76.16	123.80	38
	Construction of Folk History Centre at Assam Lingzey, Gaucharan (Phase-I)	2018	110.00	14.00	96.00	15
	Underground Parking Space at Namchi (State Share) NESIDS = 1477.00 lakh. * State = 4052.79 lakh. (Total – 5529.79 lakh *(Tender premium + Revised cost of NESIDS work)	2022	55.30	30.10	25.20	20
	Construction of Stairway to Heaven (Allocation transferred from Culture Department w.e.f. 2021-22)	2020	22.03	10.78	11.25	30
	Construction of Schedule Cast Bhawan at Development Area, Gangtok (Allocation transferred from Social Justice w.e.f 2020-21)	2020	10.22	5.21	5.00	80
C	Sports and Youth Affairs					
	Upgradation of Kyongsa playground upto international track and field	July 2022	27.98	13.77	14.21	85
D	Education Department					
	Construction of Model School at Assam Lingzey, East	31.08.2021	11.88	9.06	2.82	94
	Establishment of Polytechnic College at Mangshila, North	30.06.2018	12.30	9.12	3.18	78

Sl. No.	Name of the project/works (having estimated cost of ₹ 10 crore or more)	Target of Completion	Estimated cost of work	Progressive expenditure at the end of year 2020-21	Pending payments	Physical progress as on 31 March 2021 (in per cent)
	Establishment of Polytechnic College at Yangyang	24.10.2011	12.30	7.03	5.27	86
	M NEC Construction of Science Block at Government College, Kamrang	31.07.2022	11.30	8.17	3.14	8
E	Public Health Engineering Department					
	Providing water supply scheme to Central University of Sikkim located at Yangang from BurphongKhola source in South Sikkim (NLCPR)	30.9.2022	46.23	11.44	46.17	98
	TOTAL		645.66	231.19	425.86	

Appendix 4.1
Statement showing amount lying in Separate Bank Account as on
31 March 2022

(Reference: Paragraph 4.1.3)

(₹ in crore)

Sl. No.	Name of the Department	GoI fund	State fund	Total amount
1.	Horticulture	14.46	0.00	14.46
2.	Tourism	50.22	0.00	50.22
3.	Building Housing	1.93	0.00	1.93
4.	Information and broadcasting	0.00	0.17	0.17
5.	Police	2.77	0.00	2.77
6.	Election	0.27	0.00	0.27
7.	Legislative Secretariat	0.06	0.00	0.06
8.	Home	0.10	0.00	0.10
9.	Statistics	0.06	0.00	0.06
10.	Co-operation	7.90	0.02	7.92
11.	Motor vehicle	0.16	0.00	0.16
12.	Mines	0.05	0.00	0.05
13.	Food and civil supply	6.85	0.00	6.85
14.	Commerce and Industry	0.02	0.00	0.02
15.	Ecclesiastical	0.00	0.84	0.84
16.	Education	6.53	2.89	9.42
17.	Planning and Development	0.45	0.00	0.45
18.	Roads and Bridges	52.11	13.81	65.92
19.	Sports and Youth Affairs	4.79	0.07	4.86
20.	Animal husbandry	16.05	1.75	17.80
21.	Water Resources	8.87	0.00	8.87
	Total	173.65	19.55	193.20

Appendix 4.2

Statement showing funds transferred directly to implementing agencies in the State under the Schemes/Programmes outside the State Budget during 2021-22

(Reference: Paragraph 4.3)

(₹ in crore)

Centrally Sponsored Scheme		
Government of India Scheme	Implementing Agency	Amount
Conservation of Aquatic Eco Systems	State Environment Agency	0.01
Development Programme	Sikkim Livestock Development Board	2.52
	Sikkim Cooperative Milk Producers Union Ltd.	6.37
Jal Jeevan Mission (JJM)/National Rural Drinking Water Mission	SWSM Sikkim, Gangtok	163.59
Incentivisation of Panchayat	Rhenock GPU	0.05
	SinghikSentam GPU	0.10
	Tingovong GPU	0.05
	Budangkamarey GPU	0.08
	Lungchokkamarey GPU	0.08
	EDZP Sikkim	0.50
National Rural Health Mission	State Health Society Sikkim.	9.83
National Action Plan for Drug Demand Reduction	Association for Social Health in India	0.23
	Sajeevani Rehab Society	0.22
Organic Value Chain Development for North East Region	Sikkim Organic Mission	7.96
RashtriyaPashudhan Vikas Yojana	Sikkim Livestock Development Board	0.17
Mahatma Gandhi National Rural Guarantee Program	State Rural Employment Guarantee Agency	74.63
Samarthya (BBBP Crèche PMMVY Gender Budget Research Sikkim)	District Collector, BBBP, North Sikkim	0.22
Sambal (One Stop Centre Mahila Police Volunteer Women Helpline)	DC, OSC	0.15
	District Collector, OSC	0.36
	OSC South Sikkim	0.15
	Social Justice Empowerment and Welfare	0.72
India Covid-19 Emergency Response and Health Systems Preparedness	State Health Society Sikkim.	31.22
	Total	299.21
Central Sector Scheme		
Government of India Scheme	Implementing Agency	Amount
Electronic Governance	Centre for Research & Training in Informatics	1.73
	Human Development Foundation of Sikkim, GRBA Road Chongey Tar, Gangtok, East Sikkim (HUMANSIKKIM)	0.27
	Eklavya Model Residential School Swayem North Sikkim	0.12
e-Courts Phase II	Registrar General, High Court of Sikkim	0.77
Environmental Information Systems	State Environment Agency	1.81
	Sikkim State Council of Science & Technology	1.09
India Covid-19 Emergency Response and Health Systems Preparedness	State Health Society Sikkim.	0.30
Pradhan Mantri Kisan Samman Nidhi	Department of Food Security and Agriculture Development Sikkim	6.79
Integrated Development of Tourist Circuits Around Specific Themes (Swadesh Darshan)	Sikkim Tourism Development Corporation Ltd.	8.93
Member of Parliament Local Area Development Scheme (MPLAD)	District Collector East District	2.00
Marketing Support and Services	Sikkim Handloom & Handicrafts Development Corporation Ltd. (SHHDC).	0.03
National AIDS and STD Control	Sikkim State AIDS Control Society	8.74

Centrally Sponsored Scheme		
Government of India Scheme	Implementing Agency	Amount
Programme		
National Handloom Development Programme	Sikkim Handloom & Handicrafts Development Corporation Ltd. (SHHDC).	0.60
National Service Scheme	Sikkim State NSS Cell	1.14
Khelo India	Khelo India SYDB Sports and Youth Affairs	5.47
Top Class Education for SCs	National Institute of Technology, Sikkim	0.04
Schemes of North East Council - Special Development Projects	Sikkim Industrial Development and Investment Corporation Ltd. (SIDICO)	0.35
	Sikkim State Council of Science and Technology	0.83
Pilgrimage Rejuvenation and Spiritual Heritage Augmentation Drive	Sikkim Tourism Development Corporation Ltd.	9.00
Environmental Education, Awareness and Training	State Environment Agency	0.66
ASPIRE (Promotion of Innovation, Rural Industry and Entrepreneurship)	State Institute of Rural Development	1.00
Designing Innovative Solutions for Holistic Access to Justice in India	Sikkim State Commission for Women	0.19
Livestock Health and Disease Control	Sikkim Livestock Development Board	1.84
Solar Power-Off Grid	Sikkim Renewable Energy Development Agency	0.03
Official Development Assistance for Sustainable Development Goals	SPV - Inspirational, West Sikkim	0.01
Land Records Modernisation Programme	Sikkim Geo-Tech Society	7.87
Domestic Promotion and Publicity including Market Development Assistance	Tourism and Civil Aviation Department, Sikkim	0.50
Management Support to Rural Development Programmes and Strengthening of District Planning Process	State Institute of Rural Development, Sikkim	4.99
Schemes for differently Abled Persons	Unique Disability Identity	0.09
Total		27.01
Grant Total		326.22

Appendix 4.3
Statement Showing Department-wise Outstanding Utilisation Certificates
upto 31 March 2022

(Reference: Paragraph 4.5.1)

Department	Year of Grant	No.	Amount in ₹
Agriculture	2002-2003	9	90,000
	2007-2008	1	5,50,000
	2008-2009	1	12,250
Animal Husbandry and Veterinary Services	2007-2008	3	2,57,000
	2008-2009	17	3,64,000
	2009-2010	5	2,18,000
Co-operation	2018-2019	13	1,00,00,000
Culture	2014-2015	3	80,000
	2015-2016	28	8,85,000
	2016-2017	53	71,30,000
	2017-2018	33	38,10,000
	2018-2019	10	72,10,000
	2019-2020	14	2,09,98,000
	2020-2021	7	1,09,99,000
Ecclesiastical	2010-2011	1	18,000
	2011-2012	1	18,000
	2012-2013	2	2,06,68,000
	2013-2014	1	18,000
	2014-2015	1	18,000
	2015-2016	1	18,000
	2017-2018	32	17,17,25,951
	2018-2019	59	19,53,04,250
	2019-2020	12	10,60,85,500
	2020-2021	12	2,10,55,000
Education	2004-2005	5	54,228
	2014-2015	2	5,50,000
	2019-2020	1	35,00,000
	2020-2021	1	1,51,19,000
Forest and Environment	2007-2008	2	8,50,000
	2008-2009	2	70,000
	2009-2010	1	25,000
	2019-2020	1	50,00,000
	2020-2021	1	1,14,40,000
Health and Family Welfare	2013-2014	1	3,25,00,000
	2016-2017	2	3,00,00,000
	2017-2018	10	11,04,00,000
	2018-2019	9	5,29,00,000
	2019-2020	4	5,00,00,000
	2020-2021	10	17,44,00,000
Home	2015-2016	2	30,00,000
	2016-2017	1	1,20,00,000
	2017-2018	3	2,88,00,000
	2018-2019	6	3,03,36,000
	2019-2020	4	3,42,83,000
	2020-2021	3	3,32,78,000

Department	Year of Grant	No.	Amount in ₹
Horticulture	2017-2018	1	50,00,000
	2018-2019	1	50,00,000
	2019-2020	1	30,00,000
	2020-2021	2	50,00,000
Commerce and Industries	2002-2003	1	3,00,000
	2007-2008	2	22,69,555
	2008-2009	1	23,76,221
	2009-2010	6	21,25,000
	2012-2013	4	2,31,52,700
	2018-2019	1	5,00,000
	2019-2020	5	3,00,80,000
2020-2021	6	3,70,33,000	
Information and Public Relation	2002-2003	4	2,50,000
Information Technology	2007-2008	1	1,08,750
	2015-2016	1	5,711
	2016-2017	1	5,00,000
	2018-2019	15	59,40,667
	2019-2020	13	25,01,688
	2020-2021	12	22,95,084
Labour	2007-2008	1	94,230
	2008-2009	3	2,33,685
	2009-2010	5	1,16,000
Motor Vehicles	2018-2019	4	3,27,300
	2019-2020	3	9,97,791
	2020-2021	7	13,82,080
Parliamentary Affairs	2019-2020	184	1,81,79,273
	2020-2021	158	1,92,08,596
Power	2008-2009	8	1,60,00,000
	2016-2017	3	2,40,00,000
	2017-2018	2	3,17,00,000
	2018-2019	2	3,48,38,000
	2019-2020	5	5,16,13,000
	2020-2021	1	1,94,08,000
Rural Development	2004-2005	3	40,00,000
	2005-2006	4	60,00,000
	2006-2007	4	60,00,000
	2007-2008	16	1,67,60,000
	2008-2009	16	2,22,15,000
	2009-2010	24	1,95,70,999
	2015-2016	2	91,72,000
	2016-2017	4	4,80,24,000
	2017-2018	3	5,06,47,000
	2018-2019	5	5,04,87,000
	2019-2020	10	7,42,64,000
	2020-2021	8	7,55,81,000
Science and Technology	2002-2003	4	65,00,000
	2003-2004	3	70,00,000
	2008-2009	1	19,45,000

Department	Year of Grant	No.	Amount in ₹
	2010-2011	1	1,71,590
	2011-2012	1	15,00,000
Social Justice and Welfare	2004-2005	40	46,84,110
	2005-2006	27	37,99,835
	2006-2007	15	15,45,307
	2007-2008	69	2,44,91,792
	2008-2009	54	1,57,79,130
	2009-2010	41	2,15,76,223
	2010-2011	20	35,73,985
	2011-2012	25	1,04,06,849
	2012-2013	16	1,31,03,637
	2013-2014	15	40,57,430
	2014-2015	9	22,44,859
	2015-2016	2	20,31,703
	2017-2018	1	18,00,000
	2018-2019	1	50,00,000
	2020-2021	1	41,00,000
Sports and Youth Affairs	2002-2003	41	22,80,359
	2003-2004	32	56,60,438
	2004-2005	7	5,00,000
	2005-2006	7	14,74,952
	2006-2007	2	4,50,000
	2008-2009	5	18,90,000
	2009-2010	10	13,81,000
	2011-2012	1	24,00,000
	2018-2019	2	12,50,000
	2019-2020	6	2,65,000
2020-2021	3	71,42,200	
Tourism and Civil Aviation	2002-2003	4	9,04,000
	2003-2004	11	7,57,425
Panchayat Raj Institutions	2010-2011	8	10,00,000
	2015-2016	1	33,00,000
Total		1441	2,10,02,61,333

Appendix 4.4
Statement Showing Oldest Unadjusted AC bills for the Years upto 2021-22
(Reference: Paragraph 4.6)

Sl. No.	Name of the Department	Year Involved	Nos of Unadjusted AC Bills	Amount in ₹
1	Culture	2001-2002	1	1,70,000
2	Finance	2001-2002	2	29,172
3	Health and Family Welfare	2001-2002	1	11,395
4	Home	2001-2002	5	4,27,053
5	Horticulture	2001-2002	18	5,56,748
6	Commerce and Industries	2001-2002	1	7,000
7	Information and Public Relation	2001-2002	1	8,018
8	Labour	2001-2002	7	1,10,624
9	Mines and Geology	2001-2002	1	2,428
10	Planning and Development	2001-2002	3	93,017
11	Police	2001-2002	1	2,021
12	Roads & Bridges	2001-2002	2	11,460
13	Science and Technology	2001-2002	2	30,663
14	Sports and Youth Affairs	2001-2002	8	2,50,327
15	Tourism and Civil Aviation	2001-2002	2	95,540
16	Public Service Commission	2001-2002	1	10,260
Total			56	18,15,726

Appendix 4.5
Statement Showing Department-wise Pendency of AC bills for the Years upto
2021-22

(Reference: Paragraph 4.6)

(in ₹)

Sl. No.	Department	Year	Nos.	Amount
1	Agriculture	2008-2009	1	4,78,000
		2010-2011	2	7,14,398
		2013-2014	2	38,169
		2014-2015	3	62,79,935
		2016-2017	2	20,16,000
		2017-2018	6	93,255
		2018-2019	3	2,48,390
		2019-2020	8	54,82,194
		2020-2021	3	55,14,631
2	Animal Husbandry and Veterinary Services	2004-2005	1	34,316
		2007-2008	1	3,00,000
		2012-2013	1	30,00,000
		2017-2018	1	3,40,920
		2018-2019	1	6,00,000
		2019-2020	3	7,15,214
		2020-2021	1	10,67,000
		2021-2022	11	94,17,970
3	Buildings and Housing	2004-2005	1	15,926
		2006-2007	5	4,91,469
		2007-2008	8	1,31,492
		2008-2009	5	2,19,185
		2009-2010	2	29,665
		2010-2011	2	37,639
		2011-2012	4	66,449
		2012-2013	4	65,401
		2013-2014	2	46,088
		2015-2016	1	7,391
		2016-2017	4	93,760
		2017-2018	1	21,049
		2018-2019	2	39,964
		2019-2020	3	48,051
2020-2021	5	1,16,083		
2021-2022	4	62,873		
4	Co-operation	2014-2015	1	4,682
		2017-2018	2	9,09,400
		2019-2020	2	40,169
		2020-2021	1	5,97,300
5	Culture	2001-2002	1	1,70,000
		2016-2017	1	9,00,000
		2017-2018	3	45,196
		2018-2019	2	11,59,319
		2019-2020	4	1,33,376
		2020-2021	1	46,01,504
2021-2022	4	95,085		
6	Ecclesiastical	2017-2018	1	32,00,000
		2018-2019	2	6,280
		2019-2020	4	21,93,676
		2020-2021	3	50,46,536
		2021-2022	2	85,150

Sl. No.	Department	Year	Nos.	Amount
7	Education	2003-2004	1	15,674
		2005-2006	2	15,567
		2006-2007	1	10,959
		2010-2011	3	95,784
		2011-2012	3	3,02,604
		2012-2013	4	61,644
		2013-2014	3	52,193
		2014-2015	4	2,37,665
		2015-2016	2	46,700
		2016-2017	3	49,978
		2017-2018	2	14,239
		2018-2019	5	8,50,512
		2019-2020	1	22,349
		2020-2021	11	60,66,158
2021-2022	10	4,33,18,102		
8	Election	2013-2014	1	60,000
		2015-2016	1	8,15,000
		2016-2017	4	14,48,000
		2017-2018	2	5,46,475
		2018-2019	8	29,79,893
		2019-2020	3	4,52,192
		2020-2021	1	7,163
		2021-2022	3	5,42,100
9	Excise	2019-2020	1	31,933
		2020-2021	3	6,78,155
		2021-2022	7	1,37,760
10	Finance	2001-2002	2	29,172
		2002-2003	7	1,57,713
		2003-2004	8	1,93,143
		2004-2005	8	3,07,184
		2005-2006	2	28,422
		2006-2007	2	22,110
		2007-2008	7	72,697
		2008-2009	7	4,06,095
		2009-2010	2	35,000
		2010-2011	2	56,000
		2011-2012	4	28,000
		2013-2014	1	10,000
		2015-2016	2	58,042
		2016-2017	3	72,825
		2017-2018	10	3,38,368
		2018-2019	8	2,51,017
		2019-2020	6	2,12,886
		2020-2021	8	1,87,943
2021-2022	6	5,20,995		
11	Food and Civil Supplies	2017-2018	1	12,87,380
		2021-2022	10	2,15,020
12	Forest and Environment	2014-2015	1	7,802
		2015-2016	1	14,582
		2016-2017	1	8,655
		2017-2018	2	19,680
		2018-2019	3	1,70,256
		2019-2020	4	68,510
		2020-2021	6	5,15,993
2021-2022	3	57,03,461		

Sl. No.	Department	Year	Nos.	Amount
13	Health and Family Welfare	2001-2002	1	11,395
		2002-2003	1	59,272
		2004-2005	10	2,65,186
		2005-2006	3	1,33,668
		2006-2007	1	10,000
		2007-2008	3	1,45,494
		2009-2010	1	6,628
		2010-2011	7	3,32,825
		2011-2012	2	36,512
		2012-2013	30	6,05,847
		2013-2014	16	6,07,021
		2014-2015	2	1,32,294
		2015-2016	5	6,80,000
		2016-2017	2	8,76,000
		2017-2018	2	3,92,19,750
		2018-2019	8	67,52,640
		2019-2020	1	6,09,000
		2020-2021	2	2,96,400
		2021-2022	8	11,01,602
14	Home	2001-2002	5	4,27,053
		2002-2003	13	2,27,859
		2003-2004	24	6,01,264
		2004-2005	24	86,14,268
		2005-2006	21	7,60,244
		2006-2007	44	36,92,232
		2007-2008	38	29,64,021
		2008-2009	23	46,18,845
		2009-2010	24	4,48,734
		2010-2011	5	2,09,272
		2011-2012	16	5,46,374
		2012-2013	4	2,33,652
		2013-2014	9	7,24,391
		2014-2015	2	73,760
		2015-2016	6	12,89,479
		2016-2017	2	37,673
		2017-2018	10	24,76,938
		2018-2019	6	2,21,176
		2019-2020	6	1,08,239
2020-2021	4	1,66,746		
2021-2022	6	7,06,638		
15	Horticulture	2001-2002	18	5,56,748
		2002-2003	45	99,26,827
		2003-2004	45	67,22,030
		2011-2012	2	25,55,525
		2012-2013	1	17,350
		2014-2015	1	3,21,21,000
		2015-2016	1	13,298
		2016-2017	1	13,298
		2017-2018	8	4,61,340
		2018-2019	8	1,39,963
		2019-2020	6	1,49,995
		2021-2022	1	23,850

Sl. No.	Department	Year	Nos.	Amount
16	Commerce and Industries	2001-2002	1	7,000
		2003-2004	2	49,449
		2011-2012	1	5,300
		2020-2021	1	1,00,000
		2021-2022	2	2,12,416
17	Information and Public Relation	2001-2002	1	8,018
		2002-2003	2	28,700
		2003-2004	6	12,38,702
		2005-2006	1	13,650
		2018-2019	2	21,200
		2019-2020	2	27,136
		2020-2021	3	90,13,568
		2021-2022	3	2,14,909
18	Information Technology	2002-2003	1	7,445
		2004-2005	3	20,707
		2006-2007	3	45,907
		2007-2008	1	16,250
		2008-2009	1	21,240
		2009-2010	2	7,93,463
		2011-2012	2	29,266
		2012-2013	2	11,17,081
		2013-2014	3	5,00,384
		2019-2020	2	1,30,158
		2020-2021	1	12,22,197
		2021-2022	2	31,668
19	Water Resources	2007-2008	1	13,542
		2013-2014	1	17,882
		2014-2015	1	16,764
		2015-2016	1	13,000
		2016-2017	1	2,370
		2017-2018	2	47,345
		2018-2019	4	61,006
		2019-2020	2	24,279
		2020-2021	2	40,462
		2021-2022	1	19,447
20	Judiciary	2004-2005	2	36,145
		2005-2006	3	74,715
		2006-2007	8	5,77,177
		2007-2008	2	69,219
		2008-2009	6	5,45,495
		2009-2010	2	28,948
		2010-2011	5	65,656
		2011-2012	1	11,861
		2012-2013	2	24,773
		2013-2014	6	1,00,736
		2014-2015	1	26,900
		2015-2016	1	13,905
		2016-2017	5	11,73,495
		2017-2018	1	26,448
		2018-2019	2	54,180
		2019-2020	7	8,76,540
		2020-2021	14	5,22,515
2021-2022	13	9,50,726		

Sl. No.	Department	Year	Nos.	Amount
21	Labour	2001-2002	7	1,10,624
		2002-2003	11	9,03,709
		2003-2004	10	1,37,333
		2009-2010	2	93,387
		2010-2011	1	12,000
		2011-2012	3	70,686
		2013-2014	3	39,500
		2015-2016	1	13,298
		2019-2020	1	10,783
		2020-2021	1	57,682
22	Land Revenue and Disaster Management	2002-2003	1	54,669
		2013-2014	3	45,664
		2014-2015	4	93,730
		2015-2016	4	57,825
		2016-2017	10	1,37,372
		2017-2018	5	1,27,006
		2018-2019	14	2,37,180
		2019-2020	19	3,09,625
		2020-2021	17	3,69,099
2021-2022	11	2,52,343		
23	Law	2004-2005	1	8,061
		2005-2006	1	5,000
		2009-2010	1	9,870
		2010-2011	1	5,000
		2014-2015	2	70,503
24	Legislature	2004-2005	2	34,940
		2005-2006	2	39,760
		2006-2007	3	1,40,005
		2007-2008	2	31,380
		2008-2009	5	1,43,394
		2009-2010	2	63,921
		2010-2011	1	3,50,000
		2011-2012	1	10,000
		2012-2013	2	3,77,000
		2014-2015	3	5,16,756
		2015-2016	2	1,06,000
25	Mines and Geology	2001-2002	1	2,428
		2002-2003	3	1,55,304
		2003-2004	1	1,72,935
		2017-2018	1	9,00,000
		2019-2020	1	1,73,194
		2020-2021	1	1,71,000
26	Motor Vehicles	2017-2018	2	20,757
		2018-2019	1	10,188
		2019-2020	5	4,41,106
		2020-2021	3	7,81,904
		2021-2022	6	1,70,387
27	Parliamentary Affairs	2004-2005	1	13,942
		2005-2006	1	9,450
		2006-2007	1	1,845
		2007-2008	1	13,875
		2010-2011	1	14,720
		2012-2013	1	14,826

Sl. No.	Department	Year	Nos.	Amount
		2014-2015	1	59,163
		2017-2018	1	9,012
		2018-2019	2	22,116
28	Department of Personnel	2004-2005	9	1,20,481
		2005-2006	9	3,50,866
		2006-2007	9	1,65,65,573
		2007-2008	6	11,26,602
		2008-2009	3	34,000
		2009-2010	12	59,14,007
		2010-2011	2	36,942
		2011-2012	3	34,451
		2012-2013	5	3,44,561
		2013-2014	2	30,76,707
		2015-2016	1	10,000
2016-2017	1	15,000		
29	Planning and Development	2001-2002	3	93,017
		2002-2003	5	1,39,764
		2003-2004	6	2,38,181
		2004-2005	7	1,58,453
		2005-2006	7	34,13,075
		2006-2007	7	14,72,810
		2007-2008	4	4,79,123
		2008-2009	4	61,240
		2009-2010	7	32,67,212
		2010-2011	4	6,51,828
		2011-2012	2	1,17,542
		2012-2013	2	5,08,400
		2013-2014	3	13,568
		2014-2015	2	13,200
		2015-2016	5	1,26,63,130
		2016-2017	1	5,000
		2017-2018	3	20,850
		2018-2019	2	73,630
		2019-2020	1	18,467
		2020-2021	3	1,55,460
2021-2022	7	2,73,988		
30	Police	2001-2002	1	2,021
		2002-2003	2	45,146
		2003-2004	9	10,03,749
		2008-2009	4	80,054
		2009-2010	4	48,494
		2010-2011	5	20,771
		2011-2012	8	29,56,110
		2012-2013	12	4,30,965
		2013-2014	3	9,395
		2014-2015	3	95,196
		2015-2016	8	2,07,359
		2016-2017	15	3,13,918
		2017-2018	9	1,02,037
		2018-2019	30	3,73,874
		2019-2020	43	7,14,839
		2020-2021	39	51,28,034
		2021-2022	48	11,87,129

Sl. No.	Department	Year	Nos.	Amount
31	Power	2016-2017	2	4,86,125
		2018-2019	1	6,00,000
		2020-2021	1	8,65,450
		2021-2022	5	6,01,700
32	Printing and Stationary	2019-2020	1	3,979
		2021-2022	3	33,739
33	Public Health Engineering	2004-2005	14	13,97,325
		2005-2006	2	25,448
		2006-2007	5	61,678
		2007-2008	2	27,084
		2008-2009	4	2,41,341
		2009-2010	3	36,067
		2013-2014	2	30,550
		2015-2016	2	26,198
		2016-2017	9	1,52,136
		2017-2018	9	1,80,164
		2018-2019	5	1,34,814
		2019-2020	2	51,968
		2020-2021	2	42,368
34	Roads & Bridges	2001-2002	2	11,460
		2002-2003	6	3,63,180
		2003-2004	7	6,27,549
		2005-2006	2	15,378
		2006-2007	1	7,700
		2007-2008	2	24,590
		2008-2009	2	22,173
		2009-2010	1	10,500
		2010-2011	1	12,352
		2012-2013	5	81,895
		2013-2014	3	1,47,837
		2014-2015	1	31,229
		2015-2016	1	18,042
		2017-2018	2	59,700
		2020-2021	1	13,568
2021-2022	3	9,33,075		
35	Rural Development	2002-2003	1	10,145
		2003-2004	3	25,287
		2005-2006	7	86,687
		2006-2007	2	18,867
		2007-2008	20	4,92,898
		2008-2009	13	1,61,223
		2009-2010	13	2,11,186
		2010-2011	9	1,44,348
		2011-2012	6	1,14,353
		2012-2013	7	1,53,940
		2013-2014	7	1,23,923
		2014-2015	4	68,259
		2015-2016	3	74,220
		2016-2017	12	2,47,982
		2017-2018	18	4,59,035
		2018-2019	22	6,10,96,040
		2019-2020	7	92,829
2020-2021	18	2,84,307		
2021-2022	30	9,13,413		

Sl. No.	Department	Year	Nos.	Amount
36	Science and Technology	2001-2002	2	30,663
		2002-2003	9	3,70,351
		2003-2004	16	1,66,456
		2004-2005	4	47,032
		2005-2006	2	89,500
		2006-2007	1	22,000
37	Transport	2021-2022	2	36,586
		2002-2003	2	2,560
38	Social Justice and Welfare	2003-2004	1	2,628
		2004-2005	18	12,39,770
		2005-2006	11	5,43,063
		2006-2007	6	95,646
		2007-2008	5	2,53,701
		2008-2009	14	16,97,408
		2009-2010	12	75,54,726
		2010-2011	3	47,728
		2011-2012	10	2,01,878
		2012-2013	6	63,172
		2013-2014	7	15,61,963
		2014-2015	12	17,23,988
		2015-2016	8	2,47,718
		2016-2017	10	66,28,247
		2017-2018	8	74,57,606
		2018-2019	18	1,11,59,683
		2019-2020	12	1,15,52,460
		2020-2021	16	61,85,930
		2021-2022	18	96,11,347
		39	Sports and Youth Affairs	2001-2002	8	2,50,327
2002-2003	19			3,33,365
2003-2004	43			15,03,100
2004-2005	1			1,97,500
2005-2006	2			18,530
2006-2007	1			1,24,562
2008-2009	4			32,864
2009-2010	3			1,29,124
2010-2011	2			3,23,115
2011-2012	4			54,30,329
2012-2013	1			1,40,314
2014-2015	1			1,00,000
2016-2017	3			48,77,635
2017-2018	3			6,54,125
2018-2019	6			14,75,075
2019-2020	6			62,13,461
2020-2021	2			71,91,605
2021-2022	2	1,72,892		
40	Tourism and Civil Aviation	2001-2002	2	95,540
		2003-2004	4	1,37,176
		2004-2005	11	7,60,958
		2005-2006	17	46,79,910
		2006-2007	5	8,07,402
		2007-2008	4	13,98,363
		2008-2009	4	2,93,995
		2009-2010	7	13,62,675
2010-2011	5	7,82,205		

Sl. No.	Department	Year	Nos.	Amount
		2011-2012	2	5,05,848
		2012-2013	5	1,51,25,756
		2018-2019	4	2,16,620
		2019-2020	8	9,19,701
		2020-2021	5	88,656
		2021-2022	8	1,54,713
41	Urban Development	2002-2003	1	12,500
		2003-2004	2	21,915
		2004-2005	4	49,440
		2005-2006	1	9,241
		2006-2007	3	97,549
		2008-2009	1	12,180
		2010-2011	2	47,584
		2012-2013	4	66,583
		2013-2014	3	62,625
		2014-2015	2	22,314
		2015-2016	1	98,014
		2020-2021	3	42,795
		2021-2022	1	50,000
42	Vigilance	2016-2017	1	3,800
		2020-2021	1	7,87,066
43	Panchayat Raj Institutions	2012-2013	2	32,500
		2015-2016	3	48,338
		2016-2017	7	90,324
		2017-2018	20	1,51,64,091
		2018-2019	1	16,748
		2019-2020	9	3,53,286
		2020-2021	3	90,872
44	Governor Secretariat	2018-2019	1	50,000
		2021-2022	1	4,34,000
45	Public Service Commission	2001-2002	1	10,260
		2001-2002	1	10,260
		2002-2003	2	35,372
		2003-2004	3	17,506
		2004-2005	1	7,088
		2007-2008	1	10,000
		2016-2017	2	1,84,724
		2018-2019	3	25,49,852
		2019-2020	12	40,55,263
		2020-2021	8	32,58,900
47	Skill Development	2021-2022	3	16,97,930
		2016-2017	1	17,448
		2019-2020	1	39,204
		2020-2021	6	95,07,354
Total			2497	58,98,16,861

Appendix 4.6
Arrears of accounts of bodies or authorities
(Reference: Paragraph 4.11)

Sl. No.	Name of Body or Authority	Accounts pending since	No. of Accounts pending upto FY 2021-22
1	Sikkim State Cooperative Bank Limited(SISCO)	2021-22	1
2	Sikkim State Cooperative Supply & Marketing Federation Ltd(SIMFED)	2015-16	7
3	Sikkim Milk Union(SMU)	Nil	NA
4	Denzong Agricultural Cooperative Society Limited	2013-14	9
5	Nayuma Women's Cooperative Society (NWCS)	2013-14	9
6	Sikkim Building and Other Construction Workers Welfare Board (SB&OCWWB)	2017-18	5
7	Sikkim State Legal Service Authority (SLSA)	2020-21	2
8	Sikkim Backward Commission	2018-19	4
9	Sikkim Women's Commission	2021-22	1
10	Sikkim Bio-Diversity Board	2020-21	2
11	Sikkim Commission for Protection of Child Rights (SCPCR)	2021-22	1
12	State CAMPA	2014-15	8
13	Sikkim Human Rights Commission	2018-19	4
14	Sikkim Housing Development Board	2019-20	3
15	Sikkim Khadi & Village Industries Board	2007-08	15
16	Sikkim State Electricity Regulatory Commission	2021-22	1
Total Pending Accounts			72

Appendix 4.7
Statement showing names of Autonomous Bodies and Authorities, the Accounts
of which had not been received under Section 14 (1) and 15 of C&AG DPC
Act, 1971

(Reference: Paragraph 4.13)

Sl. No.	Name of the Body/Authorities	Section under which audited	Years for which accounts are pending	Number of accounts pending
1	Sikkim Organic Mission	14	2021-22	1
2	Sikkim State Organic Certification Agency	14	2021-22	1
3	Mission Organic Value Chain Development for NE Region	14	2021-22	1
4	Sikkim Livestock Development Board	14	2021-22	1
5	Sikkim Institute of Tibetology	14	2021-22	1
6	State Pollution Control Board	14	2020-21 & 2021-22	2
7	State Medicinal Plant Board	14	2021-22	1
8	National Health Mission	14	2021-22	1
9	National AIDS Control Society	14	2020-21 & 2021-22	2
10	Sikkim Illness Assistance Fund Association	14	2019-20 to 2021-22	3
11	Prevention and Control of Blindness	14	2019-20 to 2021-22	3
12	Rajya Sainik Board	14	Nil	0
13	State Farmers Agro Business Consortium	14	2020-21 & 2021-22	2
14	Employees State Insurance Corporation	14	2021-22	1
15	Sikkim Renewal Energy Development Agency	14	2020-21 & 2021-22	2
16	Sikkim Institute of Rural Development	14	2021-22	1
17	Sikkim Rural Development Agency	14	2021-22	1
18	State Council of Science and Technology	14	2020-21 & 2021-22	2
19	State Social Welfare Advisory Board	14	Nil	0
20	Institute of Hotel Management	14	2021-22	1
21	Indian Himalayan Centre for Adventure and Eco-tourism	14	2021-22	1
22	Sikkim Urban Development Agency	14	2021-22	1
23	State Institute of Capacity Building	14	2021-22	1
24	Sikkim Rural Livelihood Mission	14	2021-22	1
				31

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