

## I N D E X

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## ANNUAL BUDGET - 2019-20

### Introduction :

The Annual Financial Statement, as required under Article 202(1) of the Constitution of India has been prepared according to the Heads of Classification of Accounts prescribed in terms of Article 150 of the Constitution of India. The statement shows the estimated receipts and expenditure of the Government of Sikkim for the Financial Year 2019-20. The details of the estimates of receipts under the various Major/Minor heads, Sub-Heads and Object Heads have been prepared in the form of "Estimates of Receipts" and the details of gross expenditure under the various Major/Minor heads, Sub-heads and Object Heads have been prepared in the form of "Demands for Grants".

The General Financial Position of the State Government on the basis of (a) accounts for the year 2017-18 (b) Budget/Revised Estimate for the year 2018-19 and (c) Budget Estimate for the year 2019-20 are summarised below :-

Particulars	Actual 2017-18	Budget Estimate 2018-19	Revised Estimate 2018-19	Budget Estimate 2019-20
<i>(In Thousands of Rupees)</i>				
<b>I. Consolidated Fund:</b>				
1. Revenue Receipts	52127907	59809320	67767573	73974363
2. Expenditure met from Revenue	41518455	53562677	58810217	71290850
3. Surplus on Revenue Account	10609452	6246643	8957356	2683513
4. Capital Receipts	10543732	10293443	11453443	8720273
5. Expenditure met from Capital including loans and advances	18663570	16948243	21802625	15362761
6. Deficit on Capital Account	-8119838	-6654800	-10349182	-6642488
<b>Total - Consolidated Fund (Net)</b>	<b>2489614</b>	<b>-408157</b>	<b>-1391826</b>	<b>-3958975</b>
<b>II. Contingency Fund:</b>				
Receipts	-	-	-	-
Disbursements	-3100	-	-	-
<b>Total - Contingency Fund (Net)</b>	<b>3100</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>III. Public Accounts:</b>				
Receipts	113258661	80906593	82159562	57750654
Disbursements	110901412	80498593	80767893	53791679
<b>Total - Public Accounts (Net)</b>	<b>2357249</b>	<b>408000</b>	<b>1391669</b>	<b>3958975</b>
<b>Grand Total ( I + II + III )</b>	<b>4849963</b>	<b>-157</b>	<b>-157</b>	<b>-</b>
<b>Opening Balance</b>	<b>1121664</b>	<b>937161</b>	<b>5971627</b>	<b>5971470</b>
<b>Closing Balance</b>	<b>5971627</b>	<b>937004</b>	<b>5971470</b>	<b>5971470</b>

**SIKKIM BUDGET 2019-20****CONSOLIDATED FUND**

The position of the Consolidated Fund of the State on the basis of (a) accounts for the year 2017-18 (b) Budget Estimate/Revised Estimate for the year 2018-19 and (c) Budget Estimates for the year 2019-20 is summarised below :

<i>In Thousands of Rupees</i>				
Particulars	Actual 2017-18	Budget Estimate 2018-19	Revised Estimate 2018-19	Budget Estimate 2019-20
<b>CONSOLIDATED FUND</b>				
<b><u>REVENUE RECEIPTS</u></b>				
<b>A. TAX REVENUE</b>				
(a) Goods and Services Tax	4562314	13715708	11385208	14586505
(b) Taxes on Income & Expenditure Taxes on property & Capital	15137299	16130901	16142301	18002102
(c) Transactions	220272	204100	204100	247100
(d) Taxes on Commodities &	13310045	6575812	8047712	9061664
<b>TOTAL A - TAX REVENUE</b>	<b>33229930</b>	<b>36626521</b>	<b>35779321</b>	<b>41897371</b>
<b>B. NON - TAX REVENUE</b>				
(b) Interest Receipts, Dividends & Profits	1176825	514075	1277972	872483
(c) Other Non-Tax-Revenue				
(i) General Services	1338266	1365169	1490849	1823007
(ii) Social Services	133082	152613	152613	192825
(iii) Economic Services	3895588	2787376	3537376	4157079
Total-Other Non-Tax Revenue	<b>5366936</b>	<b>4305158</b>	<b>5180838</b>	<b>6172911</b>
<b>TOTAL B - NON-TAX REVENUE</b>	<b>6543761</b>	<b>4819233</b>	<b>6458810</b>	<b>7045394</b>
<b>C. GRANTS-IN-AID &amp; CONTRIBUTIONS</b>				
Grants-in-aid from Central Govt.	12354216	18363566	25529442	25031598
<b>TOTAL C - GRANTS-IN-AID &amp; CONTRIBUTIONS</b>	<b>12354216</b>	<b>18363566</b>	<b>25529442</b>	<b>25031598</b>
<b>TOTAL - REVENUE RECEIPTS</b>	<b>52127907</b>	<b>59809320</b>	<b>67767573</b>	<b>73974363</b>

*In Thousands of Rupees*

Particulars	Actual 2017-18	Budget Estimate 2018-19	Revised Estimate 2018-19	Budget Estimate 2019-20
<b><u>CAPITAL RECEIPTS</u></b>				
(a) Internal Debt of the State Govt.	10509255	10284800	11444800	8623500
(b) Loans & Advances from the - Central Government	25351	370	370	88500
(c) Recovery of Loans & Advances - given by the State Government	9126	8273	8273	8273
<b>TOTAL-CAPITAL RECEIPTS</b>	<b>10543732</b>	<b>10293443</b>	<b>11453443</b>	<b>8720273</b>
<b>TOTAL RECEIPTS - CONSOLIDATED FUND</b>	<b>62671639</b>	<b>70102763</b>	<b>79221016</b>	<b>82694636</b>
<b><u>EXPENDITURE MET FROM REVENUE</u></b>				
<b>A. GENERAL SERVICES</b>				
(a) Organs of State	829762	954219	1169823	1416293
(b) Fiscal Services				
(i) Collection of Taxes on Income & Expenditure	26072	17928	17928	24370
(ii) Collection of Taxes on Property and Capital Transactions	85190	73551	77551	110982
(iii) Collection of Taxes on Commodities & Services	705677	457321	463080	628720
<b>TOTAL (b) - Fiscal Services</b>	<b>816939</b>	<b>548800</b>	<b>558559</b>	<b>764072</b>
(c) Interest payments & servicing of Debt	3741733	4755403	4755403	5491791
(d) Administrative Services	4670706	7405113	7307344	8112256
(e) Pension and Miscellaneous General Services	5222114	8029942	7037626	12474569
<b>TOTAL -A GENERAL SERVICES</b>	<b>15281254</b>	<b>21693477</b>	<b>20828755</b>	<b>28258981</b>
<b>B SOCIAL SERVICES</b>				
(a) Education, Sports, Art & Culture	8437872	10053362	10521548	13582979
(b) Health and Family Welfare	2376657	2637167	3525387	3840625
(c) Water Supply, Sanitation, Housing and Urban Development	2327019	1274851	4607454	4593421
(d) Information & Publicity	156181	125534	154898	103296
(e) Welfare of Schedule Castes/ Tribes and Other Backward Classes	349230	560090	770590	1026844
(f) Labour and Labour Welfare	65507	81707	85077	111057

*In Thousands of Rupees*

Particulars	Actual	Budget	Revised	Budget
	2017-18	Estimate 2018-19	Estimate 2018-19	Estimate 2019-20
(g) Social Welfare & Nutrition	1222490	1549317	2262159	1914247
(h) Others	386563	271851	384395	95156
<b>TOTAL - B SOCIAL SERVICES</b>	<b>15321519</b>	<b>16553879</b>	<b>22311508</b>	<b>25267625</b>
<b>C ECONOMIC SERVICES</b>				
(a) Agriculture & Allied Activities	3001259	5067232	5240537	6574684
(b) Rural Development	1756601	2919348	2897770	2451002
(c) Special Area Programme	3015	11000	11000	21000
(d) Irrigation & Flood Control	435599	1207364	1227365	496610
(e) Energy	2099157	2085648	2096368	2732583
(f) Industry & Minerals	695861	650711	417186	413396
(g) Transport	1837537	1996509	2381899	3286373
(i) Science Technology & Environment	48727	119566	119758	187838
(j) General Economic Services	404728	524741	542193	615548
<b>TOTAL - C ECONOMIC SERVICES</b>	<b>10282484</b>	<b>14582119</b>	<b>14934076</b>	<b>16779034</b>
<b>D GRANTS-IN-AID AND CONTRIBUTIONS</b>	<b>633198</b>	<b>733202</b>	<b>735878</b>	<b>985210</b>
<b>TOTAL - REVENUE EXPENDITURE</b>	<b>41518455</b>	<b>53562677</b>	<b>58810217</b>	<b>71290850</b>

**DISBURSEMENT ON CAPITAL ACCOUNTS**

<b>A</b> Capital account of General Services	1497628	1155853	1253159	570359
<b>B</b> Capital account of Social Services	5345327	3733827	5226915	3189582
<b>C</b> Capital account of Economic Services	8224847	8149874	11111089	7337085
<b>TOTAL - CAPITAL EXPENDITURE</b>	<b>15067802</b>	<b>13039554</b>	<b>17591163</b>	<b>11097026</b>
<b>E PUBLIC DEBT</b>				
(a) Internal debt of State Government	3324928	3651468	3654462	4031421
(b) Loans and Advances from the Central Government	101340	101721	104471	109614
<b>TOTAL-E PUBLIC DEBT</b>	<b>3426268</b>	<b>3753189</b>	<b>3758933</b>	<b>4141035</b>
<b>F LOANS AND ADVANCES</b>	<b>169500</b>	<b>155500</b>	<b>452529</b>	<b>124700</b>
<b>H TRANSFER TO CONTINGENCY</b>	-	-	-	-
<b>TOTAL - EXPENDITURE MET FROM CONSOLIDATED FUND</b>	<b>60182025</b>	<b>70510920</b>	<b>80612842</b>	<b>86653611</b>

The details of the Actuals 2017-18, Budget/Revised Estimate for 2018-19 and the Budget Estimate for 2019-20 under the respective Sectors and the Major Heads have been given in the Annual Financial Statement, the Estimate of Receipts and the Demands for Grants.