

I N D E X

Sl. No.	C o n t e n t s	Page No.
1	Introduction - General Financial Position	1
2	Budget at a Glance	3
3	Consolidated Fund - Revenue Receipts	5
4	Consolidated Fund - Capital Receipts	7
5	Consolidated Fund - Revenue Disbursements	8
6	Consolidated Fund - Capital Disbursements	10

ANNUAL BUDGET - 2018-19

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 2018-19. 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 2016-17 (b) Budget/Revised Estimate for the year 2017-18 and (c) Budget Estimate for the year 2018-19 are summarised

(In Thousands of Rupees)

Particulars	Actual 2016-17	Budget Estimate 2017-18	Revised Estimate 2017-18	Budget Estimate 2018-19
I. Consolidated Fund:				
1. Revenue Receipts	46102986	53263140	61103944	59809320
2. Expenditure met from Revenue	37880798	46134757	48738628	53562677
3. Surplus on Revenue Account	8222188	7128383	12365316	6246643
4. Capital Receipts	7847107	8823995	10459013	10293443
5. Expenditure met from Capital including loans and advances	9835486	16083498	23139832	16948243
6. Deficit on Capital Account	-1988379	-7259503	-12680819	-6654800
Total - Consolidated Fund (Net)	6233809	-131120	-315503	-408157

II. Contingency Fund:				
Receipts	-	-	-	-
Disbursements	3100	-	-	-
Total - Contingency Fund (Net)	-3100	-	-	-
III. Public Accounts:				
Receipts	88664837	77191255	77196255	80906593
Disbursements	95921930	77060255	77065255	80498593
Total - Public Accounts (Net)	-7257093	131000	131000	408000
Grand Total (I + II + III)	-1026384	-120	-184503	-157
Opening Balance	2148048	2148164	1121664	937161
Closing Balance	1121664	2148044	937161	937004

SIKKIM BUDGET 2018-19**CONSOLIDATED FUND**

The position of the Consolidated Fund of the State on the basis of (a) accounts for the year 2016-17 (b) Budget Estimate/Revised Estimate for the year 2017-18 and (c) Budget Estimates for the year 2018-19 is summarised below :

Particulars	<i>In Thousands of Rupees</i>			
	Actual 2016-17	Budget Estimate 2017-18	Revised Estimate 2017-18	Budget Estimate 2018-19
CONSOLIDATED FUND				
<u>REVENUE RECEIPTS</u>				
A. TAX REVENUE				
(a) Goods and Services Tax	-	-	8128110	13715708
(b) Taxes on Income & Expenditure	11141183	13815101	14062201	16130901
Taxes on property & Capital				
(c) Transactions	195814	148942	186090	204100
(d) Taxes on Commodities & Services	15880541	17508888	9331472	6575812
TOTAL A -TAX REVENUE	27217538	31472931	31707873	36626521
B. NON - TAX REVENUE				
(b) Interest Receipts, Dividends & Profits	803858	514075	514075	514075
(c) Other Non-Tax-Revenue				
(i) General Services	1104407	1218118	1288018	1365169
(ii) Social Services	116893	102942	102942	152613
(iii) Economic Services	2491207	2429436	2785736	2787376
Total-Other Non-Tax Revenue	3712507	3750496	4176696	4305158
TOTAL B-NON-TAX REVENUE	4516365	4264571	4690771	4819233

C. GRANTS-IN-AID & CONTRIBUTIONS

Grants-in-aid from Central Govt.	14369083	17525638	24705300	18363566
TOTAL C - GRANTS-IN-AID & CONTRIBUTIONS	14369083	17525638	24705300	18363566
TOTAL-REVENUE RECEIPTS	46102986	53263140	61103944	59809320

CAPITAL RECEIPTS

(a) Internal Debt of the State Govt.	7766109	8815254	10450000	10284800
(b) Loans & Advances from the - Central Government	67291	740	740	370
(c) Recovery of Loans & Advances - given by the State Government	13707	8001	8273	8273
TOTAL-CAPITAL RECEIPTS	7847107	8823995	10459013	10293443
TOTAL RECEIPTS - CONSOLIDATED FUND	53950093	62087135	71562957	70102763

EXPENDITURE MET FROM REVENUE

A. GENERAL SERVICES

(a) Organs of State	688284	930974	986616	954219
(b) Fiscal Services				
(i) Collection of Taxes on Income & Expenditure	13957	23793	23793	17928
(ii) Collection of Taxes on Property and Capital Transactions	89234	103099	103099	73551
(iii) Collection of Taxes on Commodities & Services	923591	838042	838392	457321
TOTAL (b) - Fiscal Services	1026782	964934	965284	548800

(c) Interest payments & servicing of Debt	3363944	3816608	3746608	4755403
(d) Administrative Services	4514961	4907134	5068649	7405113
(e) Pension and Miscellaneous General Services	4613737	5887086	5677404	8029942
TOTAL -A GENERAL SERVICES	14207708	16506736	16444561	21693477

B SOCIAL SERVICES

(a) Education, Sports, Art & Culture	7692014	9560152	9272808	10053362
(b) Health and Family Welfare	2090469	2333319	2542473	2637167
(c) Water Supply, Sanitation, Housing and Urban Development	1682473	1061613	2650121	1274851
(d) Information & Publicity	124666	120918	161816	125534
(e) Welfare of Schedule Castes/ Tribes and Other Backward Classes	291065	486223	546033	560090
(f) Labour and Labour Welfare	63843	70574	71839	81707

P Social Welfare & Nutrition	1018522	1449604	1594402	1549317
(g) Others	387667	360389	436679	271851
TOTAL - B SOCIAL SERVICES	13350719	15442792	17276171	16553879
C ECONOMIC SERVICES				
(a) Agriculture & Allied Activities	2687478	4495772	4688983	5067232
(b) Rural Development	2364853	2204925	2326750	2919348
(c) Special Area Programme	7246	15022	15022	11000
(d) Irrigation & Flood Control	297981	1582098	1772294	1207364
(e) Energy	2134463	2276972	2302310	2085648
(f) Industry & Minerals	315345	613483	909986	650711
(g) Transport	1423112	1631828	1860321	1996509
(i) Science Technology & Environment	46513	48134	52715	119566
(j) General Economic Services	489058	652122	424642	524741
TOTAL-C ECONOMIC SERVICES	9766049	13520356	14353023	14582119
D GRANTS-IN-AID AND CONTRIBUTIONS	556322	664873	664873	733202
TOTAL-REVENUE EXPENDITURE	37880798	46134757	48738628	53562677

DISBURSEMENT ON CAPITAL ACCOUNTS

A Capital account of General Services	711843	1189727	1958560	1155853
B Capital account of Social Services	2432138	4914522	7378069	3733827
C Capital account of Economic Services	4058893	6531753	10206427	8149874
TOTAL-CAPITAL EXPENDITURE	7202874	12636002	19543056	13039554
E PUBLIC DEBT				
(a) Internal debt of State Government	2360529	3174909	3324189	3651468
(b) Loans and Advances from the Central Government	102083	102087	102087	101721
TOTAL-E PUBLIC DEBT	2462612	3276996	3426276	3753189
F LOANS AND ADVANCES	170000	170500	170500	155500
H TRANSFER TO CONTINGENCY	-	-	-	-
TOTAL EXPENDITURE MET FROM CONSOLIDATED FUND	47716284	62218255	71878460	70510920

The details of the Actuals 2016-17, Budget/Revised Estimate for 2017-18 and the Budget Estimate for 2018-19 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.