

ANNUAL BUDGET - 2021-22

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 2021-22. 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 2019-20 (Pre- Actuals) (b) Budget/ Revised Estimate for the year 2020-21, and (c) Budget Estimate for the year 2021-22 are summarised below :-

(In Thousands of Rupees)

Particulars	Actual 2019-20	Budget Estimate 2020-21	Revised Estimate 2020-21	Budget Estimate 2021-22
I. Consolidated Fund:				
1. Revenue Receipts	48412705	79732451	69388901	77426986
2. Expenditure met from Revenue	61850761	73435963	72452465	73909289
3. Surplus on Revenue Account	-13438056	6296488	2000	3517697
4. Capital Receipts	8335046	10115873	15718773	18069473
5. Expenditure met from Capital including loans and advances	11514527	17564037	17777814	21977254
6. Deficit on Capital Account	-3179481	-7448164	-2059041	-3907781
Total - Consolidated Fund (Net)	-16617537	-1151676	-2057041	-390084
II. Contingency Fund:				
Receipts	-	-	-	-
Disbursements	-	-	-	-
Total - Contingency Fund (Net)	-	-	-	-
III. Public Accounts:				
Receipts	142923334	54209880	54209880	68950599
Disbursements	123696694	53058204	53058204	68560515

Total - Public Accounts (Net)	19226640	1151676	1151676	390084
Grand Total (I + II + III)	2609103	-	-905365	-
Opening Balance	1202663	1202663	3811766	2906401
Closing Balance	3811766	1202663	2906401	2906401

SIKKIM BUDGET 2021-22

CONSOLIDATED FUND

The position of the Consolidated Fund of the State on the basis of (a) accounts for the year 2019-20 (Pre- Actuals) (b) Budget Estimate/ Revised Estimate for the year 2020-21 and (c) Budget Estimates for the year 2021-22 is summarised below :

In Thousands of Rupees

Particulars	Actual 2019-20	Budget Estimate 2020-21	Revised Estimate 2020-21	Budget Estimate 2021-22
CONSOLIDATED FUND				
<u>REVENUE RECEIPTS</u>				
A. TAX REVENUE				
(a) Goods and Services Tax	11005075	15709205	11312618	14133905
(b) Taxes on Income & Expenditure	14077510	18211200	12510550	15298400
(c) Taxes on property & Capital Transactions	177254	250110	231394	203510
(d) Taxes on Commodities & Services	7399808	8674755	6569301	8142866
TOTAL A - TAX REVENUE	32659647	42845270	30623863	37778681
B. NON - TAX REVENUE				
(b) Interest Receipts, Dividends & Profits	1470294	528803	1166947	775100
(c) Other Non-Tax-Revenue				
(i) General Services	1825352	1696250	723737	2003728
(ii) Social Services	168064	183284	173865	193215
(iii) Economic Services	3470313	4698288	3732974	4780143
Total-Other Non-Tax Revenue	5463729	6577822	4630576	6977086
TOTAL B - NON-TAX REVENUE	6934023	7106625	5797523	7752186
C. GRANTS-IN-AID & CONTRIBUTIONS				
Grants-in-aid from Central Govt.	8819035	29780556	32967515	31896119

In Thousands of Rupees

Particulars	Actual 2019-20	Budget Estimate 2020-21	Revised Estimate 2020-21	Budget Estimate 2021-22
TOTAL C - GRANTS-IN-AID & CONTRIBUTIONS	8819035	29780556	32967515	31896119
TOTAL - REVENUE RECEIPTS	48412705	79732451	69388901	77426986
	48412705	79732451		
<u>CAPITAL RECEIPTS</u>				
(a) Internal Debt of the State Govt.	8193592	10027100	13630000	16043700
(b) Loans & Advances from the - Central Government	138474	88000	2088000	2025000
(c) Recovery of Loans & Advances - given by the State Government	2980	773	773	773
TOTAL-CAPITAL RECEIPTS	8335046	10115873	15718773	18069473
TOTAL RECEIPTS - CONSOLIDATED FUND	56747751	89848324	85107674	95496459
<u>EXPENDITURE MET FROM REVENUE</u>				
A. GENERAL SERVICES				
(a) Organs of State	1293097	1271429	1511187	1241894
(b) Fiscal Services				
(i) Collection of Taxes on Income & Expenditure	23991	23891	21651	24313
(ii) Collection of Taxes on Property and Capital Transactions	116079	124731	124731	140292
(iii) Collection of Taxes on Commodities & Services	560359	644271	709977	651641
TOTAL (b) - Fiscal Services	700429	792893	856359	816246
(c) Interest payments & servicing of Debt	5216779	5740431	5740431	7011307
(d) Administrative Services	7550044	8022096	7968917	7888667
(e) Pension and Miscellaneous General Services	9437343	11277192	10915121	11656180
TOTAL -A GENERAL SERVICES	24197692	27104041	26992015	28614294
B SOCIAL SERVICES				
(a) Education, Sports, Art & Culture	13269812	14218496	13594129	13570032
(b) Health and Family Welfare	3861192	5034253	5110689	5309325
(c) Water Supply, Sanitation, Housing and Urban Development	2587995	4255480	3435610	2519694
(d) Information & Publicity	115233	172148	182488	153173

In Thousands of Rupees

Particulars		Actual 2019-20	Budget Estimate 2020-21	Revised Estimate 2020-21	Budget Estimate 2021-22
(e)	Welfare of Schedule Castes/ Tribes and Other Backward Classes	588867	951669	952719	1397945
(f)	Labour and Labour Welfare	112164	114166	114264	129957
(g)	Social Welfare & Nutrition	1758995	2641086	4997797	2633122
(h)	Others	242618	223045	118709	309244
TOTAL - B SOCIAL SERVICES		22536876	27610343	28506405	26022492
C	ECONOMIC SERVICES				
(a)	Agriculture & Allied Activities	4893601	6111154	5402408	6645610
(b)	Rural Development	1815261	2541418	2164392	2658245
(c)	Special Area Programme	7423	22000	13558	20001
(d)	Irrigation & Flood Control	409417	930725	1095178	587189
(e)	Energy	2851673	2857393	3197305	2944789
(f)	Industry & Minerals	476248	703052	489918	706879
(g)	Transport	3201102	3644460	2921112	3571645
(i)	Science Technology & Environment	93499	154446	153136	312663
(j)	General Economic Services	529398	639429	427169	651466
TOTAL - C ECONOMIC SERVICES		14277622	17604077	15864176	18098487
D	GRANTS-IN-AID AND CONTRIBUTIONS	838571	1117502	1089869	1174016
TOTAL - REVENUE EXPENDITURE		61850761	73435963	72452465	73909289
<u>DISBURSEMENT ON CAPITAL ACCOUNTS</u>					
A	Capital account of General Services	1288456	622287	1255792	1521629
B	Capital account of Social Services	2657608	4411153	5689391	7582451
C	Capital account of Economic Services	3260029	11606475	10012129	11650890
TOTAL - CAPITAL EXPENDITURE		7206093	16639915	16957312	20754970
E	PUBLIC DEBT				
(a)	Internal debt of State Government	4031318	696717	696717	1092038
(b)	Loans and Advances from the Central Government	106458	110285	110285	116746
TOTAL-E PUBLIC DEBT		4137776	807002	807002	1208784
F	LOANS AND ADVANCES	170658	117120	13500	13500

In Thousands of Rupees

Particulars	Actual 2019-20	Budget Estimate 2020-21	Revised Estimate 2020-21	Budget Estimate 2021-22
H TRANSFER TO CONTINGENCY	-	-	-	-
TOTAL - EXPENDITURE MET FROM CONSOLIDATED FUND	73365288	91000000	90230279	95886543

The details of the Pre-Actuals 2019-20, Budget/Revised Estimate for 2020-21 and the Budget Estimate for 2021-22 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.