

**STATEMENT I - CONSOLIDATED FUND OF SIKKIM- REVENUE ACCOUNT- RECEIPTS**

*(In Thousands of Rupees)*

Head of Accounts	Actual	Budget	Revised	Budget	
	2018-19	Estimate 2019-20	Estimate 2019-20	Estimate 2020-21	
<b>A TAX REVENUE</b>					
<b>(a) Goods and Services Tax</b>					
	0005 Central Goods and Services Tax ( CGST)	6897800	8086500	7904600	9209200
	0006 State Goods and Services Tax ( SGST)	4057162	4150005	4150005	6500004
	0008 Integrated Goods and Services Tax ( IGST)	551000	-	-	-
	0009 Goods and Services Tax Compensation Cess	-	2350000	2450000	1
Total	<b>(a) Goods and Services Tax</b>	11505962	14586505	14504605	15709205
<b>(b) Taxes on Income and Expenditure</b>					
	0020 Corporation Tax	9719700	10117700	5969800	9359000
	0021 Taxes on Income other than Corporation Tax	7158012	7734401	7393301	8702200
	0028 Other Taxes on Income and Expenditure	156278	150001	150001	150000
Total	<b>(b) Taxes on Income and Expenditure</b>	17033990	18002102	13513102	18211200
<b>(c) Taxes on Property, Capital and other transactions</b>					
	0029 Land Revenue	90857	86000	86000	86000
	0030 Stamps and Registration Fees	149478	161400	161400	164410
	0032 Taxes on Wealth	3500	-300	-300	-300
Total	<b>(c) Taxes on Property, Capital and other transactions</b>	243835	247100	247100	250110
<b>(d) Taxes on Commodities and Services other than Goods and Services Tax</b>					
	0037 Customs	1981200	2137600	1697900	1899100
	0038 Union Excise Duties	1316600	1619300	1093500	1240800
	0039 State Excise	1830865	2370000	2370000	2481301
	0040 Taxes on Sales, Trade etc.	1881975	2000002	2000002	2200002
	0041 Taxes on Vehicles	331061	491550	491550	391550
	0044 Service Tax	253900	-	18100	16200
	0045 Other Taxes and Duties on Commodities and Services	496559	443212	443212	445802
Total	<b>(d) Taxes on Commodities and Services other than Goods and Services Tax</b>	8092160	9061664	8114264	8674755
Total	<b>A TAX REVENUE</b>	36875947	41897371	36379071	42845270
<b>B NON-TAX REVENUE</b>					
<b>(b) Interest Receipts, Dividends and Profits</b>					
	0049 Interest Receipts	1253324	862483	969878	518803
	0050 Dividends and profits	43754	10000	10000	10000
Total	<b>(b) Interest Receipts, Dividends and Profits</b>	1297078	872483	979878	528803
<b>(c) OTHER NON-TAX REVENUE</b>					
<b>(i) General Services</b>					
	0051 Public Service Commission	2828	2000	2000	2100
	0055 Police	466447	881172	881172	787100
	0056 Jails	-	20	20	30
	0058 Stationery and Printing	15151	31000	31000	35151
	0059 Public Works	280053	146500	217529	153825

	<b>0070</b> Other Administrative Services	50429	232313	232313	218395
	<b>0071</b> Contributions and Recoveries towards Pension and Other Retirement Benefits	103289	180000	180000	180000
	<b>0075</b> Misc. General Services	652944	350002	400002	319649
Total	<b>(i) General Services</b>	1571141	1823007	1944036	1696250
	<b>(ii) Social Services</b>				
	<b>0202</b> Education, Sports, Art & Culture	23195	13180	13180	16101
	<b>0210</b> Medical and Public Health	23702	57500	57500	60350
	<b>0215</b> Water Supply and Sanitation	42888	80010	80010	56100
	<b>0216</b> Housing	6028	6600	6600	6930
	<b>0217</b> Urban Development	56868	19975	34975	27465
	<b>0220</b> Information and Publicity	2045	2400	2400	2520
	<b>0230</b> Labour and Employment	7210	7500	7500	7875
	<b>0235</b> Social Security & Welfare	5279	5000	5000	5250
	<b>0250</b> Other Social Services	549	660	660	693
Total	<b>(ii) Social Services</b>	167764	192825	207825	183284
	<b>(iii) Economic Services</b>				
	<b>0401</b> Crop Husbandry	3709	6910	6910	7256
	<b>0403</b> Animal Husbandry	17437	10600	10600	11172
	<b>0404</b> Dairy Development	2	1	1	1
	<b>0405</b> Fisheries	734	430	430	452
	<b>0406</b> Forestry and Wild Life	175260	175000	185000	187000
	<b>0407</b> Plantation	24100	25000	25000	25000
	<b>0408</b> Food Storage and Ware Housing	960	1155	1155	1213
	<b>0425</b> Co-operation	972	300	300	900
	<b>0515</b> Other Rural Development Programme	9791	16500	16500	17325
	<b>0702</b> Minor Irrigation	3053	693	693	730
	<b>0801</b> Power	2694443	3201000	3201000	3723794
	<b>0810</b> Non Conventional sources of Energy	2	-	-	-
	<b>0851</b> Village and Small Industries	2210	2750	2750	2500
	<b>0852</b> Industries	4261	8600	8600	13105
	<b>0853</b> Non-Ferrous Mining & Metallurgical Industries	2189	800	800	840
	<b>1054</b> Roads and Bridges	-	-	-	-
	<b>1055</b> Road Transport	539585	650000	650000	620000
	<b>1452</b> Tourism	61557	53340	100040	85000
	<b>1475</b> Other General Economic Services	1558	4000	4000	2000
Total	<b>(iii) Economic Services</b>	3541823	4157079	4213779	4698288
Total	<b>(c) OTHER NON-TAX REVENUE</b>	5280728	6172911	6365640	6577822
Total	<b>B NON-TAX REVENUE</b>	6577806	7045394	7345518	7106625
Total	<b>(A+B) Tax and Non-Tax Revenue</b>	43453753	48942765	43724589	49951895
	<b>C GRANTS-IN -AID AND CONTRIBUTIONS</b>				
	<b>1601</b> Grants-in-aid from Central Government	15749867	25031598	26686194	29780556
Total	<b>C GRANTS-IN -AID AND CONTRIBUTIONS</b>	15749867	25031598	26686194	29780556
Total	<b>REVENUE RECEIPTS</b>	59203620	73974363	70410783	79732451

**STATEMENT I - CONSOLIDATED FUND OF SIKKIM - CAPITAL ACCOUNT - RECEIPTS**

*( In Thousands of Rupees)*

Head of Accounts	Actual 2018-19	Budget Estimate 2019-20	Revised Estimate 2019-20	Budget Estimate 2020-21
<b>E PUBLIC DEBT</b>				
<b>6003</b> Internal Debt of the State Government	11400928	8623500	12203500	10027100
<b>6004</b> Loans & Advances from the Central Govt.	51140	88500	88500	88000
Total <b>E PUBLIC DEBT</b>	11452068	8712000	12292000	10115100
<b>F LOANS AND ADVANCES</b>				
<b>6210</b> Loans for Medical and Public Health	272	272	272	272
<b>6425</b> Loans for Co-operation	15501	8000	8000	500
<b>7610</b> Loans to Govt. Servants etc.	1881	1	1	1
<b>7615</b> Miscellaneous Loans	-	-	-	-
Total <b>F LOANS AND ADVANCES</b>	17654	8273	8273	773
Total <b>CAPITAL RECEIPTS</b>	11469722	8720273	12300273	10115873
Total <b>I CONSOLIDATED FUND OF SIKKIM - RECEIPTS</b>	70673342	82694636	82711056	89848324

**DISBURSEMENTS "CHARGED" ON THE CONSOLIDATED FUND OF SIKKIM - STATEMENT-I**

*( In Thousands of Rupees)*

Head of Accounts	Actual 2018-19	Budget Estimate 2019-20	Revised Estimate 2019-20	Budget Estimate 2020-21
<b>DISBURSEMENT MET FROM THE REVENUE</b>				
<b>2011</b> State Legislature	7191	9192	9192	8760
<b>2012</b> Governor	89619	101589	101089	97039
<b>2014</b> Administration of Justice	168675	179193	179193	214984
<b>2048</b> Appropriation for Reduction or Avoidance of Debt	120000	120000	120000	120000
<b>2049</b> Interest payments	4330474	5371791	5371791	5620431
<b>2051</b> Public Service Commission	54064	61856	59356	60490
<b>2059</b> Public Works	1750	2030	2030	2030
<b>2062</b> Vigilance	43134	51981	51981	46691
<b>2070</b> Other Administrative Services	-	-	-	-
<b>2071</b> Pension and Other Retirement Benefits	10469	20340	20340	30791
<b>2075</b> Miscellaneous General Services	20000	20000	20000	20000
<b>2406</b> Forestry and Wild Life	1501	2000	2000	2000
<b>2407</b> Plantations	-	150	150	150

	2515 Other Rural Development Programme	-	3500	3500	3500
Total	<b>DISBURSEMENT MET FROM THE REVENUE</b>	4846877	5943622	5940622	6226866
	<b>CAPITAL DISBURSEMENT OUTSIDE THE REVENUE ACCOUNT</b>				
	6003 Internal Debt of State Government	3654390	4031421	4031421	696717
	6004 Loans and Advances from the Central Government	104394	109614	109614	110285
Total	<b>CAPITAL DISBURSEMENT OUTSIDE THE REVENUE ACCOUNT</b>	3758784	4141035	4141035	807002
Total	<b>DISBURSEMENT CHARGED ON THE CONSOLIDATED FUND OF SIKKIM</b>	8605661	10084657	10081657	7033868

( In Thousands of Rupees)

Head of Accounts	Actual 2018-19	Budget Estimate 2019-20	Revised Estimate 2019-20	Budget Estimate 2020-21
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#### STATEMENT II - CONTINGENCY FUND OF SIKKIM - RECEIPT

	<b>II CONTINGENCY FUND</b>				
	8000 Contingency Fund	-	-	-	-
Total	<b>II CONTINGENCY FUND</b>	-	-	-	-

#### STATEMENT II - CONTINGENCY FUND OF SIKKIM - DISBURSEMENT

	8000 Contingency Fund	-	-	-	-
Total	<b>II CONTINGENCY FUND</b>	-	-	-	-

#### STATEMENT III - PUBLIC ACCOUNTS OF SIKKIM - RECEIPTS

( In Thousands of Rupees)

Head of Accounts	Actual 2018-19	Budget Estimate 2019-20	Revised Estimate 2019-20	Budget Estimate 2020-21
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	<b>PUBLIC ACCOUNT</b>				
	<b>I SMALL SAVINGS, PROVIDENT FUNDS</b>				
	<b>(b) State Provident Funds</b>				
	8009 State Provident Funds	3178561	4000000	4000000	4000000
	<b>(c) Other Accounts</b>				
	8011 Insurance and Pension fund	51512	55300	55300	55300
Total	<b>I SMALL SAVINGS, PROVIDENT FUNDS</b>	3230073	4055300	4055300	4055300
	<b>J RESERVE FUNDS</b>				
	<b>(a) Reserve Fund Bearing Interest</b>				
	8121 General and Other Reserve Fund	1191555	4011574	4011574	659100
Total	<b>(a) Reserve Fund Bearing Interest</b>	1191555	4011574	4011574	659100

	<b>(b) Reserve Fund Not Bearing Interest</b>				
	8222 Sinking Fund	419569	120000	120000	120000
	8235 General and Other Reserve Funds	454575	530000	530000	530000
Total	<b>(b) Reserve Fund Not Bearing Interest</b>	874144	650000	650000	650000
Total	<b>J RESERVE FUNDS</b>	2065699	4661574	4661574	1309100
<b>K DEPOSITS AND ADVANCES</b>					
	<b>(a) Deposits bearing Interest</b>				
	8336 Civil Deposits	-	6	6	6
	8342 Other Deposits	964174	1500001	1500001	1500001
	<b>(b) Deposits not bearing Interest</b>				
	8443 Civil Deposits	2158360	8361520	8361520	8361520
	8449 Other Deposits	200000	300000	300000	300000
Total	<b>K DEPOSITS AND ADVANCES</b>	3322534	10161527	10161527	10161527
<b>L SUSPENSE AND MISCELLANEOUS</b>					
	<b>(b) Suspense</b>				
	8658 Suspense Accounts	14954	3	3	3
	<b>(c) Other Accounts</b>				
	8670 Cheques and Bills	49732556	2	2	2
	8671 Departmental balance	-	1	1	1
	8672 Permanent Cash Imprest	80	1	1	1
	8673 Cash Balance Investment Account	38683943	38872243	38872243	38683943
	8680 Miscellaneous Govt. Accounts	-	-	-	-
Total	<b>L SUSPENSE AND MISCELLANEOUS</b>	88431533	38872250	38872250	38683950
<b>M REMITTANCES</b>					
	8782 Cash Remittances and Adjustments between Officers	21857246	3	3	3
Total	<b>M REMITTANCES</b>	21857246	3	3	3
Total	<b>III PUBLIC ACCOUNTS - RECEIPTS</b>	<b>118907085</b>	<b>57750654</b>	<b>57750654</b>	<b>54209880</b>
Total	<b>STATE RECEIPTS ( I+ II + III)</b>	<b>189580427</b>	<b>140445290</b>	<b>140461710</b>	<b>144058204</b>
<b>N CASH BALANCE</b>					
	8999 CASH BALANCE (OPENING)	5971626	5971470	1202663	1202663
	<b>TOTAL</b>	<b>195552053</b>	<b>146416760</b>	<b>141664373</b>	<b>145260867</b>

### STATEMENT III - PUBLIC ACCOUNTS OF SIKKIM - DISBURSEMENTS

( In Thousands of Rupees)

Head of Accounts	Actual 2018-19	Budget Estimate 2019-20	Revised Estimate 2019-20	Budget Estimate 2020-21
<b>PUBLIC ACCOUNTS</b>				
<b>I SMALL SAVINGS, PROVIDENT FUNDS ETC.</b>				
<b>(b) Provident Funds</b>				
8009 State Provident Funds	2262205	2538000	2538000	2500000
8011 Insurance and Pension fund				
107 State Government Employees Group Insurance Scheme				
01 Insurance Funds		6500	6500	6500

<i>( In Thousands of Rupees)</i>					
Head of Accounts		Actual 2018-19	Budget Estimate 2019-20	Revised Estimate 2019-20	Budget Estimate 2020-21
	02 Savings Funds	28556	19000	19000	19000
Total	<b>I SMALL SAVINGS, PROVIDENT FUNDS ETC.</b>	<b>2290761</b>	<b>2563500</b>	<b>2563500</b>	<b>2525500</b>
	<b>J RESERVE FUNDS</b>				
	<b>(a) Reserve Fund Bearing Interest</b>				
	<b>8121</b> General and Other Reserve Fund	1208926	1154399	1154399	1287224
Total	<b>(a) Reserve Fund Bearing Interest</b>	<b>1208926</b>	<b>1154399</b>	<b>1154399</b>	<b>1287224</b>
	<b>(b) Reserve Fund Not Bearing Interest</b>				
	<b>8222</b> Sinking Funds				
	01 Appropriation for reduction or avoidance of Debt				
	101 Sinking Funds	-	-	-	-
	02 Sinking Fund Investment Account				
	101 Sinking Fund Investment Account	419569	120000	120000	120000
	<b>8235</b> General and Other Reserve Funds				
	117 Guarantee Redemption Fund		-	-	-
	120 Guarantee Redemption Fund - Investment Account	20000	20000	20000	20000
	200 Other Funds				
	02 Sikkim Transport Infrastructure Development Fund		-	-	-
	03 Sikkim Ecology Fund		500000	500000	-
	04 Sikkim Electricity Regulatory Commission Fund	-	-	-	-
	05 Special Development Fund (Lottery)		-	-	-
	201 Other Funds-Investment Account				
	01 State Energy Conservation Fund		-	-	-
	02 Special Development Fund ( Lottery)		150000	150000	150000
	03 Sikkim Transport Infrastructure Development	364718	250000	250000	110000
Total	<b>(b) Reserve Fund Not Bearing Interest</b>	<b>804287</b>	<b>1040000</b>	<b>1040000</b>	<b>400000</b>
Total	<b>J RESERVE FUNDS</b>	<b>2013213</b>	<b>2194399</b>	<b>2194399</b>	<b>1687224</b>
	<b>K DEPOSITS AND ADVANCES</b>				
	<b>(a) Deposits bearing Interest</b>				
	<b>8336</b> Civil Deposits	-	6	6	6
	<b>8342</b> Other Deposits	945422	1500001	1500001	1500001

<i>( In Thousands of Rupees)</i>				
Head of Accounts	Actual 2018-19	Budget Estimate 2019-20	Revised Estimate 2019-20	Budget Estimate 2020-21
<b>(b) Deposits not bearing Interest</b>				
<b>8443</b> Civil Deposits				
103 Security Deposits	6158	144772	144772	144772
104 Civil Court Deposits		695	695	695
108 Public Works Deposits	793785	343279	343279	343279
109 Forest Deposits	45813	5159	5159	5159
116 Deposit under various Central and State Acts				
01 Deposits under Section 4 (a) of the Lottery (Regulation) Act, 1998	1169377	7860000	7860000	7860000
121 Deposits in Connection with Elections		2	2	2
800 Other Deposits	6928	7613	7613	7613
Total <b>8443</b> Civil Deposits	2022061	8361520	8361520	8361520
<b>8449</b> Other Deposits				
<b>103</b> Subvention from Central Reserve Fund	199797	300000	300000	300000
Total <b>8449</b> Other Deposits	199797	300000	300000	300000
Total	<b>K DEPOSITS AND ADVANCES</b>	3167280	10161527	10161527
<b>L SUSPENSE AND MISCELLANEOUS</b>				
<b>(b) Suspense</b>				
<b>8658</b> Suspense Accounts				
101 Pay and Accounts Office-Suspense	-29833	-	-	-
102 Suspense Accounts (Civil)	-826	1	1	1
112 Tax Deducted at Source(TDS) Suspense	-	1	1	1
123 A.I.S. Officers' Group Insurance Schemes Subscriptions	-22	-	-	-
135 Cash Settlement between A.G. Sikkim and Other State Accountant Generals	-536	1	1	1
(c) Other Accounts				
<b>8670</b> Cheques and Bills	48582096	2	2	2
<b>8671</b> Departmental Balances	-	1	1	1
<b>8672</b> Permanent Cash Imprest	165	1	1	1
<b>8673</b> Cash Balance Investment Account	45760000	38872243	38872243	38683943
<b>8680</b> Miscellaneous Govt. Account		-	-	-
Total	<b>L SUSPENSE AND MISCELLANEOUS</b>	94311044	38872250	38872250
<b>M REMITTANCES</b>				
<b>8782</b> Cash Remittances & Adjustments between Officers rendering accounts to the same Accounts officer	23163770	3	3	3
Total	<b>M REMITTANCES</b>	23163770	3	3
Total	<b>III PUBLIC ACCOUNTS -</b>			
	<b>DISBURSEMENT</b>	124946068	53791679	53791679
Total	<b>STATE DISBURSEMENTS (I+II+III)</b>	194349390	140445290	140461710
<b>N CASH BALANCE</b>				
<b>8999</b> CASH BALANCE (CLOSING)	1202663	5971470	5971470	1202663
	<b>TOTAL</b>	195552053	146416760	146433180
		145260867		