

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

*(In Thousands of Rupees)*

Head of Accounts		Actual 2019-20	Budget Estimate 2020-21	Revised Estimate 2020-21	Budget Estimate 2021-22
<b>A TAX REVENUE</b>					
<b>(a) Goods and Services Tax</b>					
	<b>0005</b> Central Goods and Services Tax ( CGST)	6456200	9209200	6774500	8343900
	<b>0006</b> State Goods and Services Tax ( SGST)	4548875	6500004	4310628	5790005
	<b>0008</b> Integrated Goods and Services Tax ( IGST)	-	-	-	-
	<b>0009</b> Goods and Services Tax Compensation Cess	-	1	227490	-
Total	<b>(a) Goods and Services Tax</b>	11005075	15709205	11312618	14133905
<b>(b) Taxes on Income and Expenditure</b>					
	<b>0020</b> Corporation Tax	7889000	9359000	6124400	7513400
	<b>0021</b> Taxes on Income other than Corporation Tax	6036804	8702200	6239400	7635000
	<b>0028</b> Other Taxes on Income and Expenditure	151706	150000	146750	150000
Total	<b>(b) Taxes on Income and Expenditure</b>	14077510	18211200	12510550	15298400
<b>(c) Taxes on Property, Capital and other transactions</b>					
	<b>0029</b> Land Revenue	43967	86000	101818	86000
	<b>0030</b> Stamps and Registration Fees	132987	164410	129876	117810
	<b>0032</b> Taxes on Wealth	300	-300	-300	-300
Total	<b>(c) Taxes on Property, Capital and other transactions</b>	177254	250110	231394	203510
<b>(d) Taxes on Commodities and Services other than Goods and Services Tax</b>					
	<b>0037</b> Customs	1501100	1899100	1419800	1560400
	<b>0038</b> Union Excise Duties	1060800	1240800	758700	755600
	<b>0039</b> State Excise	2071537	2481301	2029003	2750001
	<b>0040</b> Taxes on Sales, Trade etc.	1976318	2200002	1812124	2200001
	<b>0041</b> Taxes on Vehicles	410768	391550	260161	435000
	<b>0044</b> Service Tax	-	16200	22300	15900
	<b>0045</b> Other Taxes and Duties on Commodities and Services	379285	445802	267213	425964
Total	<b>(d) Taxes on Commodities and Services other than Goods and Services Tax</b>	7399808	8674755	6569301	8142866
Total	<b>A TAX REVENUE</b>	32659647	42845270	30623863	37778681
<b>B NON-TAX REVENUE</b>					
<b>(b) Interest Receipts, Dividends and Profits</b>					
	<b>0049</b> Interest Receipts	1438185	518803	1132445	765100

	<b>0050</b> Dividends and profits	32109	10000	34502	10000
Total	<b>(b) Interest Receipts, Dividends and Profits</b>	<b>1470294</b>	<b>528803</b>	<b>1166947</b>	<b>775100</b>
	<b>(c) OTHER NON-TAX REVENUE</b>				
	<b>(i) General Services</b>				
	<b>0051</b> Public Service Commission	394	2100	466	500
	<b>0055</b> Police	867673	787100	261480	700103
	<b>0056</b> Jails	109	30	-	30
	<b>0058</b> Stationery and Printing	26037	35151	10926	35152
	<b>0059</b> Public Works	231320	153825	104694	319401
	<b>0070</b> Other Administrative Services	126506	218395	119019	216772
	<b>0071</b> Contributions and Recoveries towards Pension and Other Retirement Benefits	159270	180000	10890	180000
	<b>0075</b> Misc. General Services	414043	319649	216262	551770
Total	<b>(i) General Services</b>	<b>1825352</b>	<b>1696250</b>	<b>723737</b>	<b>2003728</b>
	<b>(ii) Social Services</b>				
	<b>0202</b> Education, Sports, Art & Culture	35471	16101	40029	14238
	<b>0210</b> Medical and Public Health	24768	60350	28957	69841
	<b>0215</b> Water Supply and Sanitation	49240	56100	59698	58511
	<b>0216</b> Housing	6060	6930	5753	6000
	<b>0217</b> Urban Development	41639	27465	25226	28775
	<b>0220</b> Information and Publicity	2247	2520	652	2500
	<b>0230</b> Labour and Employment	6143	7875	10762	7500
	<b>0235</b> Social Security & Welfare	1824	5250	2779	5250
	<b>0250</b> Other Social Services	672	693	9	600
Total	<b>(ii) Social Services</b>	<b>168064</b>	<b>183284</b>	<b>173865</b>	<b>193215</b>
	<b>(iii) Economic Services</b>				
	<b>0401</b> Crop Husbandry	6776	7256	4913	7277
	<b>0403</b> Animal Husbandry	13489	11172	11749	12200
	<b>0404</b> Dairy Development	-	1	1	1
	<b>0405</b> Fisheries	501	452	626	700
	<b>0406</b> Forestry and Wild Life	157764	187000	125642	190000
	<b>0407</b> Plantation	20038	25000	-	30000
	<b>0408</b> Food Storage and Ware Housing	1929	1213	1485	1210
	<b>0425</b> Co-operation	812	900	393	900
	<b>0515</b> Other Rural Development Programme	3095	17325	8851	18000
	<b>0702</b> Minor Irrigation	1209	730	1964	750
	<b>0801</b> Power	2563674	3723794	3054687	3800000
	<b>0810</b> Non Conventional sources of Energy	6	-	-	-
	<b>0851</b> Village and Small Industries	2370	2500	1036	2500
	<b>0852</b> Industries	7254	13105	6970	23105
	<b>0853</b> Non-Ferrous Mining & Metallurgical Industries	1903	840	1618	1500
	<b>1054</b> Roads and Bridges	-	-	-	-
	<b>1055</b> Road Transport	571024	620000	471005	650000
	<b>1452</b> Tourism	116667	85000	40423	40000

	<b>1475</b> Other General Economic Services	1802	2000	1611	2000
Total	<b>(iii) Economic Services</b>	3470313	4698288	3732974	4780143
Total	<b>(c) OTHER NON-TAX REVENUE</b>	5463729	6577822	4630576	6977086
Total	<b>B NON-TAX REVENUE</b>	6934023	7106625	5797523	7752186
Total	<b>(A+B) Tax and Non-Tax Revenue</b>	39593670	49951895	36421386	45530867
<b>C GRANTS-IN -AID AND CONTRIBUTIONS</b>					
	<b>1601</b> Grants-in-aid from Central Government	8819035	29780556	32967515	31896119
Total	<b>C GRANTS-IN -AID AND CONTRIBUTIONS</b>	8819035	29780556	32967515	31896119
Total	<b>REVENUE RECEIPTS</b>	48412705	79732451	69388901	77426986

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

( In Thousands of Rupees)

Head of Accounts	Actual 2019-20	Budget Estimate 2020-21	Revised Estimate 2020-21	Budget Estimate 2021-22	
<b>E PUBLIC DEBT</b>					
	<b>6003</b> Internal Debt of the State Government	8193592	10027100	13630000	16043700
	<b>6004</b> Loans & Advances from the Central Govt.	138474	88000	2088000	2025000
Total	<b>E PUBLIC DEBT</b>	8332066	10115100	15718000	18068700
<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	-	500	500	500
	<b>7610</b> Loans to Govt. Servants etc.	2708	1	1	1
	<b>7615</b> Miscellaneous Loans	-	-	-	-
Total	<b>F LOANS AND ADVANCES</b>	2980	773	773	773
Total	<b>CAPITAL RECEIPTS</b>	8335046	10115873	15718773	18069473
Total	<b>I CONSOLIDATED FUND OF SIKKIM - RECEIPTS</b>	56747751	89848324	85107674	95496459

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

( In Thousands of Rupees)

Head of Accounts	Actual 2019-20	Budget Estimate 2020-21	Revised Estimate 2020-21	Budget Estimate 2021-22
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**DISBURSEMENT MET FROM THE  
REVENUE**

	<b>2011</b>	State Legislature	7848	8760	7692	9173
	<b>2012</b>	Governor	96400	97039	97039	102968
	<b>2014</b>	Administration of Justice	178768	214984	152567	181176
	<b>2048</b>	Appropriation for Reduction or Avoidance of Debt	120000	120000	120000	120000
	<b>2049</b>	Interest payments	5096779	5620431	5620431	6891307
	<b>2051</b>	Public Service Commission	58698	60490	57193	67148
	<b>2059</b>	Public Works	1559	2030	2030	2437
	<b>2062</b>	Vigilance	47017	46691	34699	39999
	<b>2070</b>	Other Administrative Services	-	-	-	-
	<b>2071</b>	Pension and Other Retirement Benefits	10721	30791	24583	33987
	<b>2075</b>	Miscellaneous General Services	20000	20000	20000	20000
	<b>2406</b>	Forestry and Wild Life	1096	2000	2000	2000
	<b>2407</b>	Plantations	-	150	150	150
	<b>2515</b>	Other Rural Development Programme	3499	3500	3500	5000
Total		<b>DISBURSEMENT MET FROM THE REVENUE</b>	5642385	6226866	6141884	7475345
		<b>CAPITAL DISBURSEMENT OUTSIDE THE REVENUE ACCOUNT</b>				
	<b>6003</b>	Internal Debt of State Government	4031318	696717	696717	1092038
	<b>6004</b>	Loans and Advances from the Central Government	106458	110285	110285	116746
Total		<b>CAPITAL DISBURSEMENT OUTSIDE THE REVENUE ACCOUNT</b>	4137776	807002	807002	1208784
Total		<b>DISBURSEMENT CHARGED ON THE CONSOLIDATED FUND OF SIKKIM</b>	9780161	7033868	6948886	8684129

*( In Thousands of Rupees)*

Head of Accounts	Actual 2019-20	Budget Estimate 2020-21	Revised Estimate 2020-21	Budget Estimate 2021-22
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**STATEMENT II - CONTINGENCY FUND OF SIKKIM - RECEIPT**

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

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

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

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

( In Thousands of Rupees )

Head of Accounts		Actual 2019-20	Budget Estimate 2020-21	Revised Estimate 2020-21	Budget Estimate 2021-22
<b>PUBLIC ACCOUNT</b>					
<b>I SMALL SAVINGS, PROVIDENT FUNDS</b>					
<b>(b) State Provident Funds</b>					
	<b>8009</b> State Provident Funds	3846082	4000000	4000000	4300000
<b>(c) Other Accounts</b>					
	<b>8011</b> Insurance and Pension fund	70617	55300	55300	69000
Total	<b>I SMALL SAVINGS, PROVIDENT FUNDS</b>	3916699	4055300	4055300	4369000
<b>J RESERVE FUNDS</b>					
<b>(a) Reserve Fund Bearing Interest</b>					
	<b>8121</b> General and Other Reserve Fund	4535751	659100	659100	719051
Total	<b>(a) Reserve Fund Bearing Interest</b>	4535751	659100	659100	719051
<b>(b) Reserve Fund Not Bearing Interest</b>					
	<b>8222</b> Sinking Fund	481738	120000	120000	120000
	<b>8235</b> General and Other Reserve Funds	440613	530000	530000	480000
Total	<b>(b) Reserve Fund Not Bearing Interest</b>	922351	650000	650000	600000
Total	<b>J RESERVE FUNDS</b>	5458102	1309100	1309100	1319051
<b>K DEPOSITS AND ADVANCES</b>					
<b>(a) Deposits bearing Interest</b>					
	<b>8336</b> Civil Deposits	36962	6	6	6
	<b>8342</b> Other Deposits	1513156	1500001	1500001	1600001
<b>(b) Deposits not bearing Interest</b>					
	<b>8443</b> Civil Deposits	3646707	8361520	8361520	8361553
	<b>8449</b> Other Deposits	42900	300000	300000	300000
Total	<b>K DEPOSITS AND ADVANCES</b>	5239725	10161527	10161527	10261560
<b>L SUSPENSE AND MISCELLANEOUS</b>					
<b>(b) Suspense</b>					
	<b>8658</b> Suspense Accounts	12711	3	3	3
<b>(c) Other Accounts</b>					
	<b>8670</b> Cheques and Bills	61345909	2	2	2
	<b>8671</b> Departmental balance	-	1	1	1
	<b>8672</b> Permanent Cash Imprest	50	1	1	1

	<b>8673</b> Cash Balance Investment Account	53000978	38683943	38683943	53000978
	<b>8680</b> Miscellaneous Govt. Accounts	-	-	-	-
Total	<b>L SUSPENSE AND MISCELLANEOUS</b>	114359648	38683950	38683950	53000985
<b>M REMITTANCES</b>					
	<b>8782</b> Cash Remittances and Adjustments between Officers	13949160	3	3	3
Total	<b>M REMITTANCES</b>	13949160	3	3	3
Total	<b>III PUBLIC ACCOUNTS - RECEIPTS</b>	<b>142923334</b>	<b>54209880</b>	<b>54209880</b>	<b>68950599</b>
Total	<b>STATE RECEIPTS ( I+ II + III)</b>	<b>199671085</b>	<b>144058204</b>	<b>139317554</b>	<b>164447058</b>
<b>N CASH BALANCE</b>					
	<b>8999</b> CASH BALANCE (OPENING)	<b>1202663</b>	<b>1202663</b>	<b>3811766</b>	<b>2906401</b>
	<b>TOTAL</b>	<b>200873748</b>	<b>145260867</b>	<b>143129320</b>	<b>167353459</b>

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

( In Thousands of Rupees)

Head of Accounts	Actual 2019-20	Budget Estimate 2020-21	Revised Estimate 2020-21	Budget Estimate 2021-22	
<b>PUBLIC ACCOUNTS</b>					
<b>I SMALL SAVINGS, PROVIDENT FUNDS ETC.</b>					
<b>(b) Provident Funds</b>					
	<b>8009</b> State Provident Funds	2311512	2500000	2500000	2700000
	<b>8011</b> Insurance and Pension fund				
	107 State Government Employees Group Insurance Scheme				
	01 Insurance Funds	-	6500	6500	11400
	02 Savings Funds	33066	19000	19000	26600
Total	<b>I SMALL SAVINGS, PROVIDENT FUNDS ETC.</b>	2344578	2525500	2525500	2738000
<b>J RESERVE FUNDS</b>					
<b>(a) Reserve Fund Bearing Interest</b>					
	<b>8121</b> General and Other Reserve Fund	803458	1287224	1287224	1960000
Total	<b>(a) Reserve Fund Bearing Interest</b>	803458	1287224	1287224	1960000
<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	481738	120000	120000	120000
	<b>8235</b> General and Other Reserve Funds				
	117 Guarantee Redemption Fund	-	-	-	-

( In Thousands of Rupees)

Head of Accounts	Actual 2019-20	Budget Estimate 2020-21	Revised Estimate 2020-21	Budget Estimate 2021-22
120 Guarantee Redemption Fund - Investment Account	60208	20000	20000	20000
200 Other Funds				
02 Sikkim Transport Infrastructure Development Fund	-	-	-	-
03 Sikkim Ecology Fund	-	-	-	-
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	100000
03 Sikkim Transport Infrastructure Development	40000	110000	110000	360000
Total (b) Reserve Fund Not Bearing Interest	581946	400000	400000	600000
Total J RESERVE FUNDS	1385404	1687224	1687224	2560000
<b>K DEPOSITS AND ADVANCES</b>				
<b>(a) Deposits bearing Interest</b>				
8336 Civil Deposits	36962	6	6	6
8342 Other Deposits	1147374	1500001	1500001	1600001
<b>(b) Deposits not bearing Interest</b>				
8443 Civil Deposits				
103 Security Deposits	997	144772	144772	144772
104 Civil Court Deposits	117	695	695	695
108 Public Works Deposits	689924	343279	343279	343279
109 Forest Deposits	46113	5159	5159	5159
116 Deposit under various Central and State Acts				
01 Deposits under Section 4 (a) of the Lottery (Regulation) Act, 1998	2452118	7860000	7860000	7860000
121 Deposits in Connection with Elections		2	2	2
800 Other Deposits	3771	7613	7613	7613
Total 8443 Civil Deposits	3193040	8361520	8361520	8361520
8449 Other Deposits				
103 Subvention from Central Reserve Fund	45407	300000	300000	300000
Total 8449 Other Deposits	45407	300000	300000	300000
Total K DEPOSITS AND ADVANCES	4422783	10161527	10161527	10261527
<b>L SUSPENSE AND MISCELLANEOUS</b>				
<b>(b) Suspense</b>				
8658 Suspense Accounts				

( In Thousands of Rupees)

Head of Accounts	Actual 2019-20	Budget Estimate 2020-21	Revised Estimate 2020-21	Budget Estimate 2021-22
101 Pay and Accounts Office-Suspense	32449	-	-	-
102 Suspense Accounts (Civil)	-973	1	1	1
112 Tax Deducted at Source(TDS) Suspense	-	1	1	1
123 A.I.S. Officers' Group Insurance Schemes Subscriptions	71	-	-	-
135 Cash Settlement between A.G. Sikkim and Other State Accountant Generals (c) Other Accounts	1398	1	1	1
<b>8670</b> Cheques and Bills	62462992	2	2	2
<b>8671</b> Departmental Balances	-	1	1	1
<b>8672</b> Permanent Cash Imprest	210	1	1	1
<b>8673</b> Cash Balance Investment Account	37940000	38683943	38683943	53000978
<b>8680</b> Miscellaneous Govt. Account	-	-	-	-
Total <b>L SUSPENSE AND MISCELLANEOUS</b>	100436147	38683950	38683950	53000985
<b>M REMITTANCES</b>				
<b>8782</b> Cash Remittances & Adjustments between Officers rendering accounts to the same Accounts officer	15107782	3	3	3
Total <b>M REMITTANCES</b>	15107782	3	3	3
Total <b>III PUBLIC ACCOUNTS - DISBURSEMENT</b>	123696694	53058204	53058204	68560515
Total <b>STATE DISBURSEMENTS (I+II+III)</b>	197061982	144058204	143288483	164447058
<b>N CASH BALANCE</b>				
<b>8999</b> CASH BALANCE (CLOSING)	3811766	1202663	1202663	2906401
<b>TOTAL</b>	200873748	145260867	144491146	167353459