



**GOVERNMENT OF SIKKIM**

**2023-24**

**ANNUAL FINANCIAL  
STATEMENT**

(As laid before the Legislature)

**MAY, 2023**

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

*(In Thousands of Rupees)*

Head of Accounts		Actual 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
<b>A TAX REVENUE</b>					
<b>(a) Goods and Services Tax</b>					
	<b>0005</b> Central Goods and Services Tax ( CGST)	9640400	10404100	11420400	12815200
	<b>0006</b> State Goods and Services Tax ( SGST)	6555469	6868224	7868224	9600006
	<b>0008</b> Integrated Goods and Services Tax ( IGST)	-	-	-	-
	<b>0009</b> Goods and Services Tax Compensation Cess	-	1.00	1.00	1
Total	<b>(a) Goods and Services Tax</b>	16195869	17272325	19288625	22415207
<b>(b) Taxes on Income and Expenditure</b>					
	<b>0020</b> Corporation Tax	9883300	9893600	11476900	12684900
	<b>0021</b> Taxes on Income other than Corporation Tax	9828900	9555100	11150500	12340700
	<b>0028</b> Other Taxes on Income and Expenditure	154035	160000	160000	200001
Total	<b>(b) Taxes on Income and Expenditure</b>	19866235	19608700	22787400	25225601
<b>(c) Taxes on Property, Capital and other transactions</b>					
	<b>0029</b> Land Revenue	95293	86000	86000	200000
	<b>0030</b> Stamps and Registration Fees	233476	143270	143270	270000
	<b>0032</b> Taxes on Wealth	1400	-400	-300	-300
Total	<b>(c) Taxes on Property, Capital and other transactions</b>	330169	228870	228970	469700
<b>(d) Taxes on Commodities and Services other than Goods and Services Tax</b>					
	<b>0037</b> Customs	2166100	1373800	979600	1257200
	<b>0038</b> Union Excise Duties	1031400	427900	490000	526600
	<b>0039</b> State Excise	2492087	2970000	2970000	3150001
	<b>0040</b> Taxes on Sales, Trade etc.	2271809	2330001	2330001	2800001
	<b>0041</b> Taxes on Vehicles	390929	460000	460000	560000
	<b>0044</b> Service Tax	290300	31800	15900	8000
	<b>0045</b> Other Taxes and Duties on Commodities and Services	384755	346704	346704	489492
Total	<b>(d) Taxes on Commodities and Services other than Goods and Services Tax</b>	9027380	7940205	7592205	8791294
Total	<b>A TAX REVENUE</b>	45419653	45050100	49897200	56901802
<b>B NON-TAX REVENUE</b>					
<b>(b) Interest Receipts, Dividends and Profits</b>					
	<b>0049</b> Interest Receipts	499149	583000	583300	668500
	<b>0050</b> Dividends and profits	14474	14000	14000	20000
Total	<b>(b) Interest Receipts, Dividends and Profits</b>	513623	597000	597300	688500
<b>(c) OTHER NON-TAX REVENUE</b>					
<b>(i) General Services</b>					
	<b>0051</b> Public Service Commission	378	700	700	5000
	<b>0055</b> Police	1123842	700003	700003	800002
	<b>0056</b> Jails	50	50	50	52
	<b>0058</b> Stationery and Printing	19662	35152	35152	37501

(In Thousands of Rupees)

Head of Accounts	Actual 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
<b>0059</b> Public Works	148394	360001	360001	400001
<b>0070</b> Other Administrative Services	194406	92902	92902	95771
<b>0071</b> Contributions and Recoveries towards Pension and Other Retirement Benefits	269393	150001	150001	150001
<b>0075</b> Misc. General Services	138431	387560	387560	300001
Total <b>(i) General Services</b>	<b>1894556</b>	<b>1726369</b>	<b>1726369</b>	<b>1788329</b>
<b>(ii) Social Services</b>				
<b>0202</b> Education, Sports, Art & Culture	105942	126390	128380	145128
<b>0210</b> Medical and Public Health	44913	70841	70841	61119
<b>0215</b> Water Supply and Sanitation	51517	64001	64001	60001
<b>0216</b> Housing	5609	6000	6000	7000
<b>0217</b> Urban Development	30848	28613	28613	40000
<b>0220</b> Information and Publicity	651	2500	2500	1500
<b>0230</b> Labour and Employment	17534	8250	8250	27500
<b>0235</b> Social Security & Welfare	6056	5250	5250	5000
<b>0250</b> Other Social Services	136	600	600	600
Total <b>(ii) Social Services</b>	<b>263206</b>	<b>312445</b>	<b>314435</b>	<b>347848</b>
<b>(iii) Economic Services</b>				
<b>0401</b> Crop Husbandry	4256	7477	7477	10000
<b>0403</b> Animal Husbandry	20038	13770	13770	22000
<b>0404</b> Dairy Development	-	1	1	1
<b>0405</b> Fisheries	860	780	780	1055
<b>0406</b> Forestry and Wild Life	243142	2319400	2319400	2000000
<b>0407</b> Plantation	13500	30000	30000	50000
<b>0408</b> Food Storage and Ware Housing	5721	2000	2000	3000
<b>0425</b> Co-operation	641	900	900	900
<b>0515</b> Other Rural Development Programme	18510	18300	18300	20000
<b>0702</b> Minor Irrigation	39635	1000	1000	5000
<b>0801</b> Power	3067729	3944400	4042300	4952700
<b>0810</b> Non Conventional sources of Energy	1	-	-	-
<b>0851</b> Village and Small Industries	1857	2500	2500	3000
<b>0852</b> Industries	55008	27520	27520	34150
<b>0853</b> Non-Ferrous Mining & Metallurgical Industries	2543	2000	2000	2500
<b>1054</b> Roads and Bridges	-	-	-	-
<b>1055</b> Road Transport	617766	848800	848800	752000
<b>1452</b> Tourism	41152	44000	44000	105000
<b>1475</b> Other General Economic Services	2527	2200	2200	3000
Total <b>(iii) Economic Services</b>	<b>4134886</b>	<b>7265048</b>	<b>7362948</b>	<b>7964306</b>
Total <b>(c) OTHER NON-TAX REVENUE</b>	<b>6292648</b>	<b>9303862</b>	<b>9403752</b>	<b>10100483</b>
Total <b>B NON-TAX REVENUE</b>	<b>6806271</b>	<b>9900862</b>	<b>10001052</b>	<b>10788983</b>
Total <b>(A+B) Tax and Non-Tax Revenue</b>	<b>52225924</b>	<b>54950962</b>	<b>59898252</b>	<b>67690785</b>
<b>C GRANTS-IN -AID AND</b>				
<b>1601</b> Grants-in-aid from Central Government	18581297	29254989	31003521	25933258
Total <b>C GRANTS-IN -AID AND</b>	<b>18581297</b>	<b>29254989</b>	<b>31003521</b>	<b>25933258</b>
Total <b>REVENUE RECEIPTS</b>	<b>70807221</b>	<b>84205951</b>	<b>90901773</b>	<b>93624043</b>

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

*(In Thousands of Rupees)*

Heads of Accounts		Actual 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
<b>A GENERAL SERVICES</b>					
<b>(a) Organs of State</b>					
	<b>2011</b> Parliament/State/Union Territory Legislature	229648	253084	253084	266888
	<b>2012</b> President, Vice President/Governor, Administrator of Union Territories	102975	102102	105408	108805
	<b>2013</b> Council of Ministers	177620	220172	357172	324071
	<b>2014</b> Administration of Justice	504950	694679	676245	831020
	<b>2015</b> Elections	93924	183804	205443	195822
Total	<b>(a) Organs of State</b>	<u>1109117</u>	<u>1453841</u>	<u>1597352</u>	<u>1726606</u>
<b>(b) Fiscal Services</b>					
<b>(i) Collection of Taxes on Income &amp; Expenditure</b>					
	<b>2020</b> Collection of Taxes on Income & Expenditure	27589	27903	24868	27178
<b>(ii) Collection of Taxes on Property and Capital Transactions</b>					
	<b>2029</b> Land Revenue	124064	140261	140261	153178
	<b>2030</b> Stamps and Registration	1322	2200	2200	2200
Total	<b>(ii) Collection of Taxes on Property &amp; Capital Transactions</b>	<u>125386</u>	<u>142461</u>	<u>142461</u>	<u>155378</u>
<b>(iii) Collection of Taxes on Commodities &amp; Services</b>					
	<b>2039</b> State Excise	76386	106011	101234	97115
	<b>2040</b> Taxes on Sales, Trade etc.	-	-	-	-
	<b>2041</b> Taxes on Vehicles	98129	127444	121932	131906
	<b>2043</b> Collection Charges under State Goods and	92916	105523	96180	105867
	<b>2045</b> Other Taxes & Duties on Commodities &	148731	287516	287516	426791
	<b>2047</b> Other Fiscal Services	0	-	1.00	2000
Total	<b>(iii) Collection of Taxes on Commodities &amp; Services</b>	<u>416162</u>	<u>626494</u>	<u>606863</u>	<u>763679</u>
Total	<b>(b) Fiscal Services</b>	<u>569137</u>	<u>796858</u>	<u>774192</u>	<u>946235</u>
<b>(c) Interest Payment &amp; Servicing of Debt</b>					
	<b>2048</b> Appropriation for reduction or avoidance of debt	120000	150000	150000	150000
	<b>2049</b> Interest Payments	6350393	7324515	7324515	9118511
Total	<b>(c) Interest Payment and Servicing of Debt</b>	<u>6470393</u>	<u>7474515</u>	<u>7474515</u>	<u>9268511</u>
<b>(d) Administrative Services</b>					
	<b>2051</b> Public Service Commission	57146	73074	67148	72929
	<b>2052</b> Secretariat - General Services	664034	1054819	1078684	1313319
	<b>2053</b> District Administration	353436	411897	419152	451005
	<b>2054</b> Treasury and Accounts Administration.	235650	276574	276452	276580
	<b>2055</b> Police	4777229	5474609	5508217	5673461
	<b>2056</b> Jails	108065	128779	131752	130970
	<b>2058</b> Stationery and Printing	134772	147654	150654	163314
	<b>2059</b> Public Works	434288	476230	457536	522597
	<b>2062</b> Vigilance	141239	160143	152141	166524
	<b>2070</b> Other Administrative Services	409774	666152	493247	673269
Total	<b>(d) Administrative Services</b>	<u>7315633</u>	<u>8869931</u>	<u>8734983</u>	<u>9443968</u>

(In Thousands of Rupees)

Heads of Accounts		Actual 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
	<b>(e) Pension and Miscellaneous General Services</b>				
	2071 Pensions and Other Retirement Benefits	9832386	11199653	11199653	13024597
	2075 Miscellaneous General Services	286073	637150	637150	3741738
Total	<b>(e) Pension and Miscellaneous General Services</b>	10118459	11836803	11836803	16766335
Total	<b>A GENERAL SERVICES</b>	25582739	30431948	30417845	38151655
	<b>B SOCIAL SERVICES</b>				
	<b>(a) Education, Sports, Art and Culture</b>				
	2202 General Education	12243966	13426620	13226733	13905152
	2203 Technical Education	199339	267720	266816	278685
	2204 Sports and Youth Services	213845	269301	272480	281413
	2205 Art and Culture	189701	265455	332745	314873
	<b>(a) Education, Sports, Art and Culture</b>	12846851	14229096	14098774	14780123
	<b>(b) Health and Family Welfare</b>				
	2210 Medical and Public Health	5319622	5619262	5730742	6070812
	2211 Family Welfare	276487	211176	206678	213882
Total	<b>(b) Health and Family Welfare</b>	5596109	5830438	5937420	6284694
	<b>(c) Water Supply, Sanitation, Housing &amp; Urban Development</b>				
	2215 Water Supply & Sanitation	650362	894126	891859	935374
	2216 Housing	1142376	1163045	1063016	2021777
	2217 Urban Development	537931	783610	790621	1080266
Total	<b>(c) Water Supply, Sanitation, Housing &amp; Urban Development</b>	2330669	2840781	2745496	4037417
	<b>(d) Information &amp; Broadcasting</b>				
	2220 Information and Publicity	140465	174932	197936	187659
Total	<b>(d) Information &amp; Broadcasting</b>	140465	174932	197936	187659
	<b>(e) Welfare of Scheduled Castes, Scheduled Tribes &amp; Other Backward Classes</b>				
	2225 Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	1133516	4645269	4653519	2453741
Total	<b>(e) Welfare of Scheduled Castes, Scheduled Tribes &amp; Other Backward Classes</b>	1133516	4645269	4653519	2453741

(In Thousands of Rupees)

Heads of Accounts		Actual 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
<b>(f) Labour and Labour Welfare</b>					
	<b>2230</b> Labour & Employment	118018	150129	148663	153701
Total	<b>(f) Labour and Labour Welfare</b>	118018	150129	148663	153701
<b>(g) Social Welfare &amp; Nutrition</b>					
	<b>2235</b> Social Security & Welfare	1254405	1938442	1864089	2427360
	<b>2236</b> Nutrition	225493	427073	321972	458002
	<b>2245</b> Relief on Account of Natural Calamities	643614	1461397	1090195	1603525
Total	<b>(g) Social Welfare &amp; Nutrition</b>	2123512	3826912	3276256	4488887
<b>(h) Others</b>					
	<b>2250</b> Other Social Services	409304	370275	402757	336512
	<b>2251</b> Secretariat- Social Services	9640	7561	7561	8038
Total	<b>(h) Others</b>	418944	377836	410318	344550
Total	<b>B SOCIAL SERVICES</b>	24708084	32075393	31468382	32730772
<b>C ECONOMIC SERVICES</b>					
<b>(a) Agriculture and Allied Activities</b>					
	<b>2401</b> Crop Husbandry	1733137	3080433	2447872	3510493
	<b>2402</b> Soil & Water Conservation	269567	385099	382187	539117
	<b>2403</b> Animal Husbandry	663730	719227	736285	857495
	<b>2404</b> Dairy Development	141700	105671	135671	138650
	<b>2405</b> Fisheries	213734	393272	393272	176577
	<b>2406</b> Forestry & Wild Life	1321558	1705680	1723689	1679427
	<b>2407</b> Plantations	80150	80150	80150	109650
	<b>2408</b> Food, Storage & Warehousing	208401	290760	390038	362524
	<b>2415</b> Agricultural Research and Education	-	-	-	-
	<b>2425</b> Co-operation	168408	217253	225408	271861
	<b>2435</b> Other Agricultural Programmes	136846	294000	70834	0
Total	<b>(a) Agriculture and Allied Activities</b>	4937231	7271545	6585406	7645794
<b>(b) Rural Development</b>					
	<b>2501</b> Special Programmes for Rural Development	850717	915898	894307	1309678
	<b>2505</b> Rural Employment	688354	687592	804018	863100
	<b>2506</b> Land Reforms	-	9600	9600	0
	<b>2515</b> Other Rural Development Programmes	775678	932012	940960	1040784
Total	<b>(b) Rural Development</b>	2314749	2545102	2648885	3213562
<b>(c) Special Areas Programme</b>					
	<b>2575</b> Other Special Area Programmes	7311	22100	22100	20001
Total	<b>(c) Special Areas Programme</b>	7311	22100	22100	20001
<b>(d) Irrigation and Flood Control</b>					
	<b>2702</b> Minor Irrigation	290950	284616	264401	306860
	<b>2705</b> Command Area Development	-	-	-	-
	<b>2711</b> Flood Control & Drainage	242470	50001	110001	1
Total	<b>(d) Irrigation and Flood Control</b>	533420	334617	374402	306861

(In Thousands of Rupees)

Heads of Accounts		Actual 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
<b>(e) Energy</b>					
	<b>2801</b> Power	2848995	3954778	4049019	4018298
	<b>2810</b> Non-Conventional Sources of Energy	19871	23990	23990	24429
Total	<b>(e) Energy</b>	<u>2868866</u>	<u>3978768</u>	<u>4073009</u>	<u>4042727</u>
<b>(f) Industry and Minerals</b>					
	<b>2851</b> Village and Small Industries	448429	533575	554752	622463
	<b>2852</b> Industries	83563	182209	147679	93121
	<b>2853</b> Non-ferrous Mining & Metallurgical Industries	62473	82149	82149	72940
	<b>2875</b> Other Industries	0	0	0	8500
	<b>2885</b> Other Outlay on Industries and Minerals	0	0	0	2500
Total	<b>(f) Industry and Minerals</b>	<u>594465</u>	<u>797933</u>	<u>784580</u>	<u>799524</u>
<b>(g) Transport</b>					
	<b>3054</b> Roads and Bridges	2505786	2995619	2950293	3085163
	<b>3055</b> Road Transport	716559	788254	758254	818662
Total	<b>(g) Transport</b>	<u>3222345</u>	<u>3783873</u>	<u>3708547</u>	<u>3903825</u>
<b>(i) Science, Technology and Environment</b>					
	<b>3425</b> Other Scientific Research	182510	86226	98176	115100
	<b>3435</b> Ecology and Environment	35746	98431	98431	106311
Total	<b>(i) Science, Technology and Environment</b>	<u>218256</u>	<u>184657</u>	<u>196607</u>	<u>221411</u>
<b>(j) General Economic Services</b>					
	<b>3451</b> Secretariat-Economic Services	60020	76347	76347	140338
	<b>3452</b> Tourism	372078	549842	481926	432454
	<b>3454</b> Census Surveys & Statistics	111786	137950	145450	118610
	<b>3456</b> Civil Supplies	21834	29338	29420	33615
	<b>3475</b> Other General Economic Services	40174	49451	49451	57097
Total	<b>(j) General Economic Services</b>	<u>605892</u>	<u>842928</u>	<u>782594</u>	<u>782114</u>
Total	<b>C ECONOMIC SERVICES</b>	<u>15302535</u>	<u>19761523</u>	<u>19176130</u>	<u>20935819</u>
<b>D Grants-In-Aid and Contributions</b>					
	<b>3604</b> Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	1095027	1278808	1278808	1389824
Total	<b>DISBURSEMENT ON REVENUE ACCOUNT</b>	<u>66688385</u>	<u>83547672</u>	<u>82341165</u>	<u>93208070</u>

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

*( In Thousands of Rupees )*

Head of Accounts		Actual 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
<b>E PUBLIC DEBT</b>					
	<b>6003</b> Internal Debt of the State Government	15789985	16944900	16760000	21400700
	<b>6004</b> Loans & Advances from the Central Govt.	3035981	35000	5548600	4522550
Total	<b>E PUBLIC DEBT</b>	18825966	16979900	22308600	25923250
<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	0
	<b>7610</b> Loans to Govt. Servants etc.	3690	1	1	3000
	<b>7615</b> Miscellaneous Loans	-	-	-	-
Total	<b>F LOANS AND ADVANCES</b>	4462	773	773	3272
Total	<b>CAPITAL RECEIPTS</b>	18830428	16980673	22309373	25926522
Total	<b>I CONSOLIDATED FUND OF SIKKIM - RECEIPTS</b>	89637649	101186624	113211146	119550565



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

*( In Thousands of Rupees)*

Heads of Accounts		Actual 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
<b>A CAPITAL ACCOUNT OF GENERAL SERVICES</b>					
	<b>4055</b> Capital Outlay on Police	49981	29200	32200	77155
	<b>4058</b> Capital Outlay on Stationery and Printing	7600	-	-	-
	<b>4059</b> Capital Outlay on Public Works	2234933	1057594	2762381	2771088
	<b>4070</b> Capital Outlay on other Administrative Services	-	-	-	112594
Total	<b>A CAPITAL ACCOUNT OF GENERAL SERVICES</b>	2292514	1086794	2794581	2960837
<b>B CAPITAL ACCOUNT OF SOCIAL</b>					
(a) Capital Account of Education, Sports, Art & Culture					
	<b>4202</b> Capital Outlay on Education, Sports, Art & Culture	1567614	2123384	2618939	4056737
(b) Capital Account of Health & Family Welfare					
	<b>4210</b> Capital Outlay on Medical & Public Health	407530	277910	515410	778031
(c) Capital Account of Water Supply, Sanitation, Housing & Urban Development					
	<b>4215</b> Capital Outlay on Water Supply & Sanitation	1112263	1105984	1589770	999792
	<b>4216</b> Capital Outlay on Housing	98387	30000	4510000	66918
	<b>4217</b> Capital Outlay on Urban Development	445168	1249514	2785270	4565800
Total	(c) Capital Account of Water Supply, Sanitation, Housing & Urban Development	1655818	2385498	8885040	5632510
(d) Capital Account of Information and Broadcasting					
	<b>4220</b> Capital Outlay on Information and Publicity	-	-	-	12710
(e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes & Other Backward					
	<b>4225</b> Capital Account of Welfare of Scheduled Castes, Scheduled Tribes & Other Backward	93525	219985	211735	170541
(g) Capital Account of Social Welfare & Nutrition					
	<b>4235</b> Capital Outlay on Social Security & Welfare	125693	62980	62980	83205
Total	<b>B CAPITAL ACCOUNT OF SOCIAL</b>	3850180	5069757	12294104	10733734
<b>C CAPITAL ACCOUNT OF ECONOMIC SERVICES</b>					
(a) Capital Account of Agriculture & Allied Activities					
	<b>4401</b> Capital Outlay on Crop Husbandry	900	26850	26244	41413
	<b>4403</b> Capital Outlay on Animal Husbandry	29484	19414	19414	5000
	<b>4404</b> Capital Outlay on Dairy Development	-	-	-	-
	<b>4405</b> Capital Outlay on Fisheries	6639	3000	3911	2698
	<b>4406</b> Capital Outlay on Forestry and Wildlife	10098	21500	21500	21500
	<b>4408</b> Capital Outlay on Food, Storage & Warehousing	31090	42548	42548	29597
	<b>4425</b> Capital Outlay on Cooperation	-	9000	9000	1800
	<b>4435</b> Capital Outlay on Other Agricultural	-	-	-	-
Total	(a) Capital Account of Agriculture & Allied	78211	122312	122617	102008

( In Thousands of Rupees)

Heads of Accounts		Actual 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
	(b) Capital Account of Rural Development				
	<b>4515</b> Capital Outlay on Other Rural Development Programmes	53339	266461	343661	232552
	(c) Capital Account of Special Area Programme				
	<b>4575</b> Capital Outlay on Other Special Area Programmes	435367	440000	644228	539999
	(d) Capital Account of Irrigation & Flood Control				
	<b>4702</b> Capital Outlay on Minor Irrigation	-	530180	580180	639000
	<b>4711</b> Capital Outlay on Flood Control Projects	277730	505000	805000	381000
Total	(d) Capital Account of Irrigation & Flood Control	277730	1035180	1385180	1020000
	(e) Capital Account of Energy				
	<b>4801</b> Capital Outlay on Power Projects	1026352	950846	2254851	648032
Total	(e) Capital Account of Energy	1026352	950846	2254851	648032
	(f) Capital Account of Industry and Minerals				
	<b>4851</b> Capital Outlay on Village and Small Industries	-	-	190000	3000
	<b>4853</b> Capital Outlay on Non-ferrous Mining and Metallurgical Industries	-	-	-	6400
	<b>4859</b> Capital Outlay on Telecommunication and Electronic	-	-	-	-
	<b>4860</b> Capital Outlay on Consumer Industries	0	5,000.00	4920	-
Total	(f) Capital Account of Industry and Minerals	0	5,000.00	194920	9400
	(g) Capital Account of Transport				
	<b>5054</b> Capital Outlay on Roads and Bridges	3380072	4564326	5384416	4473128
	<b>5055</b> Capital Outlay on Roads Transport	50000	-	-	12750
Total	(g) Capital Account of Transport	3430072	4564326	5384416	4485878
	(i) Capital Account of Science Technology & Environment				
	<b>5425</b> Capital Outlay on Other Scientific and Environmental Research	-	-	-	7500
	(j) Capital Account of General Economic Services				
	<b>5452</b> Capital Outlay on Tourism	1703242	2375155	2109370	1123000
	<b>5475</b> Capital Outlay on other General Economic Services	10781	12000	12000	16530
Total	(j) Capital Account of General Economic Services	1714023	2387155	2121370	1139530
Total	<b>C CAPITAL ACCOUNT OF ECONOMIC SERVICES</b>	7015094	9771280	12451243	8184899
Total	<b>CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT</b>	13157788	15927831	27539928	21879470

( In Thousands of Rupees)

Heads of Accounts		Actual 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
<b>E PUBLIC DEBT</b>					
	<b>6003</b> Internal Debt of the State Government	1087036	1566103	1566103	2849780
	<b>6004</b> Loans and Advances from the Central Government	111972	115494	115494	114284
Total	<b>E PUBLIC DEBT</b>	1199008	1681597	1681597	2964064
<b>F LOANS AND ADVANCES</b>					
	<b>7475</b> Loans for other General Economic Services	-	-	-	-
	<b>7610</b> Loans to Govt. Servants etc.	8490	13500	13500	13500
Total	<b>F LOANS AND ADVANCES</b>	8490	13500	13500	13500
Total	<b>DISBURSEMENT (CAPITAL ACCOUNT)</b>	14365286	17622928	29235025	24857034
Total	<b>DISBURSEMENT (REVENUE ACCOUNT) (brought forward from page 6)</b>	66688385	83547672	82341165	93208070
Total	<b>I CONSOLIDATED FUND OF SIKKIM - DISBURSEMENT</b>	81053671	101170600	111576190	118065104

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

*( In Thousands of Rupees)*

Head of Accounts	Actual	Budget	Revised	Budget
	2021-22	Estimate 2022-23	Estimate 2022-23	Estimate 2023-24
<b>DISBURSEMENT MET FROM THE REVENUE ACCOUNT</b>				
<b>2011</b> State Legislature	7885	8916	8916	9060
<b>2012</b> Governor	102982	102102	105408	108805
<b>2014</b> Administration of Justice	186940	223080	223080	267846
<b>2048</b> Appropriation for Reduction or Avoidance of Debt	120000	150000	150000	150000
<b>2049</b> Interest payments	6350393	7324515	7324515	9118511
<b>2051</b> Public Service Commission	57146	73074	67148	72929
<b>2059</b> Public Works	2436	2437	2437	2299
<b>2062</b> Vigilance	39998	46052	46052	48405
<b>2070</b> Other Administrative Services	-	-	-	-
<b>2071</b> Pension and Other Retirement Benefits	14567	38232	38232	38300
<b>2075</b> Miscellaneous General Services	20000	30000	30000	30000
<b>2406</b> Forestry and Wild Life	2000	2000	2000	2000
<b>2407</b> Plantations	150	150	150	150
<b>2515</b> Other Rural Development Programme	5000	5000	5000	5000
Total	<b>DISBURSEMENT MET FROM THE REVENUE ACCOUNT</b>	<b>6909497</b>	<b>8005558</b>	<b>8002938</b>
<b>CAPITAL DISBURSEMENT OUTSIDE THE REVENUE ACCOUNT</b>				
<b>4070</b> Capital Outlay on Other Administrative	-	-	-	18790
<b>6003</b> Internal Debt of State Government	1087036	1566103	1566103	2849780
<b>6004</b> Loans and Advances from the Central Government	111972	115494	115494	114284
Total	<b>CAPITAL DISBURSEMENT OUTSIDE THE REVENUE ACCOUNT</b>	<b>1199008</b>	<b>1681597</b>	<b>1681597</b>
Total	<b>DISBURSEMENT CHARGED ON THE CONSOLIDATED FUND OF SIKKIM</b>	<b>8108505</b>	<b>9687155</b>	<b>9684535</b>
		<b>12836159</b>		

( In Thousands of Rupees)

Head of Accounts	Actual 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
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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	Budget	Revised	Budget	
	2021-22	Estimate 2022-23	Estimate 2022-23	Estimate 2023-24	
<b>PUBLIC ACCOUNT</b>					
<b>I SMALL SAVINGS, PROVIDENT FUNDS</b>					
<b>(b) State Provident Funds</b>					
	8009 State Provident Funds	4382225	4500000	4500000	4600000
<b>(c) Other Accounts</b>					
	8011 Insurance and Pension fund	81925	76500	76500	89040
Total	<b>I SMALL SAVINGS, PROVIDENT FUNDS</b>	<b>4464150</b>	<b>4576500</b>	<b>4576500</b>	<b>4689040</b>
<b>J RESERVE FUNDS</b>					
<b>(a) Reserve Fund Bearing Interest</b>					
	8121 General and Other Reserve Fund	811430	1494444	1494444	1668000
Total	<b>(a) Reserve Fund Bearing Interest</b>	<b>811430</b>	<b>1494444</b>	<b>1494444</b>	<b>1668000</b>
<b>(b) Reserve Fund Not Bearing Interest</b>					
	8222 Sinking Fund	333232	150000	150000	150000
	8235 General and Other Reserve Funds	291895	390000	390000	474209
Total	<b>(b) Reserve Fund Not Bearing Interest</b>	<b>625127</b>	<b>540000</b>	<b>540000</b>	<b>624209</b>
Total	<b>J RESERVE FUNDS</b>	<b>1436557</b>	<b>2034444</b>	<b>2034444</b>	<b>2292209</b>
<b>K DEPOSITS AND ADVANCES</b>					
<b>(a) Deposits bearing Interest</b>					
	8336 Civil Deposits	0	6	6	6
	8342 Other Deposits	1998198	1800001	1800001	2400001
<b>(b) Deposits not bearing Interest</b>					
	8443 Civil Deposits	1165628	3336914	3336914	1165630
	8449 Other Deposits	257800	300000	300000	300000
Total	<b>K DEPOSITS AND ADVANCES</b>	<b>3421626</b>	<b>5436921</b>	<b>5436921</b>	<b>3865637</b>
<b>L SUSPENSE AND MISCELLANEOUS</b>					
<b>(b) Suspense</b>					
	8658 Suspense Accounts	-31140	3	3	3
<b>(c) Other Accounts</b>					
	8670 Cheques and Bills	62971673	2	2	2
	8671 Departmental balance	-	1	1	1
	8672 Permanent Cash Imprest	75	1	1	1
	8673 Cash Balance Investment Account	69765000	48703399	48703399	69765000
	8680 Miscellaneous Govt. Accounts	-	-	-	-
Total	<b>L SUSPENSE AND MISCELLANEOUS</b>	<b>132705608</b>	<b>48703406</b>	<b>48703406</b>	<b>69765007</b>
<b>M REMITTANCES</b>					
	8782 Cash Remittances and Adjustments between Officers rendering accounts to the same Accounts officer	19211760	3	3	3
Total	<b>M REMITTANCES</b>	<b>19211760</b>	<b>3</b>	<b>3</b>	<b>3</b>
Total	<b>III PUBLIC ACCOUNTS - RECEIPTS</b>	<b>161239701</b>	<b>60751274</b>	<b>60751274</b>	<b>80611896</b>
Total	<b>STATE RECEIPTS ( I+ II + III )</b>	<b>250877350</b>	<b>161937898</b>	<b>173962420</b>	<b>200162461</b>
<b>N CASH BALANCE</b>					
	8999 CASH BALANCE (OPENING)	879351	1725542	954866	2364266
	<b>TOTAL</b>	<b>251756701</b>	<b>163663440</b>	<b>174917286</b>	<b>202526727</b>

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

*( In Thousands of Rupees )*

Head of Accounts	Actual	Budget	Revised	Budget	
	2021-22	Estimate 2022-23	Estimate 2022-23	Estimate 2023-24	
<b>PUBLIC ACCOUNTS</b>					
<b>I SMALL SAVINGS, PROVIDENT FUNDS</b>					
<b>(b) Provident Funds</b>					
<b>8009</b>	State Provident Funds	3433823	3600000	3600000	4250000
<b>8011</b>	Insurance and Pension fund				
	107 State Government Employees Group				
	Insurance				
	01 Insurance Funds	-	13000	13000	15000
	02 Savings Funds	50114	29500	29500	40000
Total	<b>I SMALL SAVINGS, PROVIDENT FUNDS</b>	3483937	3642500	3642500	4305000
<b>J RESERVE FUNDS</b>					
<b>(a) Reserve Fund Bearing Interest</b>					
<b>8121</b>	General and Other Reserve Fund	1487396	2464000	2464000	2828000
Total	<b>(a) Reserve Fund Bearing Interest</b>	1487396	2464000	2464000	2828000
<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	333232	150000	150000	150000
<b>8235</b>	General and Other Reserve Funds				
	117 Guarantee Redemption Fund	-	-	-	-
	120 Guarantee Redemption Fund - Investment Account	45812	30000	30000	30000
	200 Other Funds				
	02 Sikkim Transport Infrastructure Development Fund	-	-	-	-
	03 Sikkim Ecology Fund	-	-	-	-
	04 Sikkim Electricity Regulatory Commission	-	-	-	22089
	05 Special Development Fund (Lottery)	-	-	-	-
	06 State Energy Conservation Fund	-	-	-	20000
	201 Other Funds-Investment Account	-	-	-	-
	01 State Energy Conservation Fund	-	-	-	-
	02 Special Development Fund ( Lottery)	-	100000	100000	-
	03 Sikkim Transport Infrastructure Development	290186	250000	250000	400000
Total	<b>(b) Reserve Fund Not Bearing Interest</b>	669230	530000	530000	622089
Total	<b>J RESERVE FUNDS</b>	2156626	2994000	2994000	3450089
<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	2144461	1800001	2000001	2800001

( In Thousands of Rupees)

Head of Accounts	Actual 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
<b>(b) Deposits not bearing Interest</b>				
<b>8443</b> Civil Deposits				
101 Revenue Deposit	-	39	39	-
103 Security Deposits	1216	39743	39743	2500
104 Civil Court Deposits	83	2575	2575	100
108 Public Works Deposits	521486	556923	556923	521486
109 Forest Deposits	117933	134887	134887	201765
116 Deposit under various Central and State Acts				
01 Deposits under Section 4 (a) of the Lottery (Regulation) Act, 1998	231747	2576212	2576212	231747
121 Deposits in Connection with Elections		2	2	2
800 Other Deposits	11640	26533	26533	11640
911 Deduct Recoveries of over payment	35			
Total <b>8443</b> Civil Deposits	884140	3336914	3336914	969240
<b>8449</b> Other Deposits				
<b>103</b> Subvention from Central Reserve Fund	246576	300000	300000	300000
Total <b>8449</b> Other Deposits	246576	300000	300000	300000
Total <b>K DEPOSITS AND ADVANCES</b>	3275177	5436921	5636921	4069247
<b>L SUSPENSE AND MISCELLANEOUS</b>				
<b>(b) Suspense</b>				
<b>8658</b> Suspense Accounts				
101 Pay and Accounts Office-Suspense	-24198	-	-	-
102 Suspense Accounts (Civil)	-6757	1	1	1
112 Tax Deducted at Source(TDS) Suspense	-	1	1	1
123 A.I.S. Officers' Group Insurance Schemes Subscriptions	2878	-	-	-
135 Cash Settlement between A.G. Sikkim and Other State Accountant Generals	-5822	1	1	1
(c) Other Accounts				
<b>8670</b> Cheques and Bills	62817638	2	2	2
<b>8671</b> Departmental Balances	-	1	1	1
<b>8672</b> Permanent Cash Imprest	105	1	1	1
<b>8673</b> Cash Balance Investment Account	77400000	48703399	48703399	69765000
<b>8680</b> Miscellaneous Govt. Account	-	-	-	-
Total <b>L SUSPENSE AND MISCELLANEOUS</b>	140183844	48703406	48703406	69765007
<b>M REMITTANCES</b>				
<b>8782</b> Cash Remittances & Adjustments between Officers rendering accounts to the same Accounts officer	20648580	3	3	3
Total <b>M REMITTANCES</b>	20648580	3	3	3
Total <b>III PUBLIC ACCOUNTS -</b>	169748164	60776830	60976830	81589346
Total <b>STATE DISBURSEMENTS (I+II+III)</b>	250801835	161947430	172553020	199654450
<b>N CASH BALANCE</b>				
<b>8999</b> CASH BALANCE (CLOSING)	954866	1716010	2364266	2872277
<b>TOTAL</b>	251756701	163663440	174917286	202526727