



GOVERNMENT OF SIKKIM

2023-24

**ESTIMATES
OF
RECEIPTS**

(As laid before the Legislature)

MAY, 2023

GENERAL ABSTRACT OF RECEIPTS FOR THE YEAR 2023-24

(In Thousands of Rupees)

Sectional and Major Head Classification of Government Transactions	Actual 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24	
CONSOLIDATED FUND					
REVENUE RECEIPTS					
(A) TAX REVENUE					
(a) Goods and Services Tax					
	0005	9640400	10404100	11420400	12815200
	0006	6555469	6868224	7868224	9600006
	0008	-	-	-	-
	0009	-	1	1	1
Total	(a) Goods and Services Tax	16195869	17272325	19288625	22415207
(b) Taxes on Income and Expenditure					
	0020	9883300	9893600	11476900	12684900
	0021	9828900	9555100	11150500	12340700
	0028	154035	160000	160000	200001
Total	(b) Taxes on Income and Expenditure	19866235	19608700	22787400	25225601
(c) Taxes on Property, Capital and other transactions					
	0029	95293	86000	86000	200000
	0030	233476	143270	143270	270000
	0032	1400	-400	-300	-300
Total	(c) Taxes on Property, Capital and other transactions	330169	228870	228970	469700
(d) Taxes on Commodities and Services other than Goods and Services Tax					
	0037	2166100	1373800	979600	1257200
	0038	1031400	427900	490000	526600
	0039	2492087	2970000	2970000	3150001
	0040	2271809	2330001	2330001	2800001
	0041	390929	460000	460000	560000
	0044	290300	31800	15900	8000
	0045	384755	346704	346704	489492
Total	(d) Taxes on Commodities and Services other than Goods and Services Tax	9027380	7940205	7592205	8791294
Total	(A) TAX REVENUE	45419653	45050100	49897200	56901802
	of which State's Share of Central Taxes	32875400	31685900	35533000	39632300
	of which State's Own Tax Revenue	12544253	13364200	14364200	17269502
(B) NON-TAX REVENUE					
(b) Interest Receipts					
	0049	499149	583000	583300	668500
	0050	14474	14000	14000	20000
Total	(b) Interest Receipts	513623	597000	597300	688500
(c) Other Non Tax Revenue					
(i) General Services					
	0051	378	700	700	5000
	0055	1123842	700003	700003	800002

(In Thousands of Rupees)

Sectional and Major Head Classification of Government Transactions		Actual 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
	0056 Jails	50	50	50	52
	0058 Stationery and Printing	19662	35152	35152	37501
	0059 Public Works	148394	360001	360001	400001
	0070 Other Administrative Services	194406	92902	92902	95771
	0071 Contributions and Recoveries towards Pension and Other Retirement Benefits	269393	150001	150001	150001
	0075 Misc. General Services	138431	387560	387560	300001
Total	(i) General Services	1894556	1726369	1726369	1788329
	(ii) Social Services				
	0202 Education, Sports, Art and Culture	105942	126390	128380	145128
	0210 Medical and Public Health	44913	70841	70841	61119
	0215 Water Supply and Sanitation	51517	64001	64001	60001
	0216 Housing	5609	6000	6000	7000
	0217 Urban Development	30848	28613	28613	40000
	0220 Information and Publicity	651	2500	2500	1500
	0230 Labour and Employment	17534	8250	8250	27500
	0235 Social Security and Welfare	6056	5250	5250	5000
	0250 Other Social Services	136	600	600	600
Total	(ii) Social Services	263206	312445	314435	347848
	(iii) Economic Services				
	0401 Crop Husbandry	4256	7477	7477	10000
	0403 Animal Husbandry	20038	13770	13770	22000
	0404 Dairy Development	-	1	1	1
	0405 Fisheries	860	780	780	1055
	0406 Forestry and Wild Life	243142	2319400	2319400	2000000
	0407 Plantation	13500	30000	30000	50000
	0408 Food Storage and Warehousing	5721	2000	2000	3000
	0425 Co-operation	641	900	900	900
	0515 Other Rural Development Programme	18510	18300	18300	20000
	0702 Minor Irrigation	39635	1000	1000	5000
	0801 Power	3067729	3944400	4042300	4952700
	0810 Non-conventional sources of energy	1	-	-	-
	0851 Village and Small Industries	1857	2500	2500	3000
	0852 Industries	55008	27520	27520	34150
	0853 Non-Ferrous, Mining and Metallurgical Industries	2543	2000	2000	2500
	1055 Road Transport	617766	848800	848800	752000
	1452 Tourism	41152	44000	44000	105000
	1475 Other General Economic Services	2527	2200	2200	3000
Total	(iii) Economic Services	4134886	7265048	7362948	7964306
Total	(c) Other Non-Tax Revenue	6292648	9303862	9403752	10100483
Total	(B) NON-TAX REVENUE	6806271	9900862	10001052	10788983
Total	TOTAL REVENUE (A + B)	52225924	54950962	59898252	67690785

(In Thousands of Rupees)

Sectional and Major Head Classification of Government Transactions		Actual 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
(C) GRANTS-IN-AID AND CONTRIBUTIONS					
Total	1601 Grants -in- aid from Central Government	18581297	29254989	31003521	25933258
Total	(C) GRANTS-IN-AID AND CONTRIBUTIONS	18581297	29254989	31003521	25933258
Total	REVENUE RECEIPTS	70807221	84205951	90901773	93624043
(E) PUBLIC DEBT					
Total	6003 Internal Debt of the State Government	15789985	16944900	16760000	21400700
Total	6004 Loans and Advances from the Central Government	3035981	35000	5548600	4522550
Total	(E) PUBLIC DEBT	18825966	16979900	22308600	25923250
(F) LOANS AND ADVANCES (Recoveries)					
Total	6210 Loans for Medical and Public Health	272	272	272	272
Total	6425 Loans for Co-operation	500	500	500	-
Total	7610 Loans to Government Servants etc.	3690	1	1	3000
Total	7615 Miscellaneous Loans	-	-	-	-
Total	(F) LOANS AND ADVANCES (Recoveries)	4462	773	773	3272
Total	CAPITAL RECEIPTS	18830428	16980673	22309373	25926522
Total	CONSOLIDATED FUND OF SIKKIM -	89637649	101186624	113211146	119550565
CONTINGENCY FUND					
Total	8000 Contingency Fund	-	-	-	-
Total	CONTINGENCY FUND	-	-	-	-

(In Thousands of Rupees)

Sectional and Major Head Classification of Government Transactions	Actual 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
PUBLIC ACCOUNT				
(I) SMALL SAVINGS, PROVIDENT FUNDS, ETC.				
(b) Provident Funds				
8009 State Provident Funds	4382225	4500000	4500000	4600000
8011 Insurance and Pension Funds	81925	76500	76500	89040
Total (I) SMALL SAVINGS, PROVIDENT FUNDS, ETC.	4464150	4576500	4576500	4689040
(J) RESERVE FUNDS				
(a) Reserve Fund Bearing Interest				
8121 General and Other Reserve fund	811430	1494444	1494444	1668000
(b) Reserve Funds				
8222 Sinking Funds	333232	150000	150000	150000
8235 General and Other Reserve fund	291895	390000	390000	474209
Total (J) RESERVE FUNDS	1436557	2034444	2034444	2292209
(K) DEPOSITS AND ADVANCES				
(a) Deposit Bearing Interest				
8336 Civil Deposits	-	6	6	6
8342 Other Deposits	1998198	1800001	1800001	2400001
(b) Deposit Not Bearing Interest				
8443 Civil Deposits	1165628	3336914	3336914	1165630
8449 Other Deposits	257800	300000	300000	300000
Total (K) DEPOSITS AND ADVANCES	3421626	5436921	5436921	3865637
(L) SUSPENSE AND MISCELLANEOUS				
(b) Suspense				
8658 Suspense Accounts	-31140	3	3	3
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 Accounts	69765000	48703399	48703399	69765000
Total (L) SUSPENSE AND MISCELLANEOUS	132705608	48703406	48703406	69765007
(M) REMITTANCES				
8782 Cash Remittances and Adjustments Between Officers Rendering Accounts to the same Accounts Officer	19211760	3	3	3
Total (M) REMITTANCES	19211760	3	3	3
Total PUBLIC ACCOUNT	161239701	60751274	60751274	80611896
Total TOTAL STATE RECEIPTS	250877350	161937898	173962420	200162461
(N) CASH BALANCE				
8999 Cash Balance				
OPENING BALANCE	879351	1725542	954866	2364266
GRAND TOTAL	251756701	163663440	174917286	202526727

DETAILS OF REVENUE RECEIPTS

(In Thousands of Rupees)

	Sectional and Major Head Classification of Government Transactions	Actual 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
M.H.	0005 Central Goods and Services Tax (CGST)				
	Head of Department - Secretary, Finance				
	901 Share of Net Proceeds Assigned to State	9640400	10404100	11420400	12815200
Total	0005 Central Goods and Services Tax (CGST)	9640400	10404100	11420400	12815200
M.H.	0006 State Goods and Services Tax (SGST)				
	Head of Department - Secretary, Finance				
	101 Tax				
	01 Collections	3290127	6868219	7868219	9600000
	02 Deduct Refunds	3194237	-	-	
	105 Input Tax Credit cross utilisation of SGST and IGST				
	01 Transfer-in from IGST	-	-	-	1
	02 Transfer-out to IGST	-	1	1	1
	106 Apportionment of IGST- Transfer-in of Tax Component to SGST	4332	1	1	1
	107 Apportionment of IGST- Transfer-in of Interest Component to SGST	-	1	1	1
	108 Apportionment of IGST- Transfer-in of Penalty Component to SGST	-	1	1	1
	110 Advance Apportionment from IGST	-	1	1	1
	800 Other Receipts	66773	-	-	-
Total	0006 State Goods and Services Tax (SGST)	6555469	6868224	7868224	9600006
M.H.	0008 Integrated Goods and Services Tax (IGST)				
	Head of Department - Secretary, Finance				
	901 Share of Net Proceeds Assigned to State	-	-	-	-
Total	0008 Integrated Goods and Services Tax (IGST)	-	-	-	-
M.H.	0009 Goods and Services Tax Compensation Cess				
	02 GST Compensation cess on Domestic Supply of Goods and Services				
	101 Cess				
	01 Collection	-	1	1	1
Total	101 Cess	-	1	1	1
Total	02 GST Compensation cess on Domestic Supply of Goods and Services	-	1	1	1
Total	0009 Goods and Services Tax Compensation Cess	-	1	1	1
M.H.	0020 Corporation Tax				
	Head of Department - Secretary, Finance				
	901 Share of net proceeds assigned to State	9883300	9893600	11476900	12684900
Total	0020 Corporation Tax	9883300	9893600	11476900	12684900

(In Thousands of Rupees)

Sectional and Major Head Classification of Government Transactions		Actual 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
M.H.	0021 Taxes on Income Other than Corporation Tax				
	901 Share of Net Proceeds Assigned to State	9828900	9555100	11150500	12340700
Total	0021 Taxes on Income Other than Corporation Tax	9828900	9555100	11150500	12340700
M.H.	0028 Other Taxes on Income and Expenditure Head of Department - Secretary - Finance				
	107 Taxes on Professions, Trade, Callings and	153935	160000	160000	200000
	901 Share of Net Proceeds Assigned to State	100	-	-	1
Total	0028 Other Taxes on Income and Expenditure	154035	160000	160000	200001
M.H.	0029 Land Revenue Head of the Department- Secretary, Land Revenue and Disaster Management				
	101 Land Revenue/Tax	1722	6000	6000	14000
	800 Other Receipts	93571	80000	80000	-
	01 Receipt from Registration of Property	-	-	-	186000
Total	0029 Land Revenue	95293	86000	86000	200000
M.H.	0030 Stamps and Registration Head of the Department - (i) Secretary, Land Revenue and Disaster Management (ii) Secretary Finance, Revenue and Expenditure (iii) Secretary, Law				
	01 Stamps - Judicial				
	102 Sale of Stamps (FRED)	17569	22470	22470	37500
	02 Stamps - Non - Judicial				
	102 Sale of Stamps (FRED)	47564	35000	35000	65200
	03 Registration Fees				
	104 Fees for Registering documents				
	01 Registration of Association/Companies/ Clubs etc.	2081	1500	1500	2500
	02 Registration of Land, Land Rent etc. (LRDMD)	163076	81000	81000	159400
	800 Other Receipts				
	01 Fees for copies of registered documents (LRDMD)	3186	3300	3300	5400
Total	0030 Stamps and Registration	233476	143270	143270	270000
M.H.	0032 Taxes on Wealth Head of Department - Secretary, Finance				
	901 Share of Net Proceeds Assigned to State	1400	-400	-300	-300
Total	0032 Taxes on Wealth	1400	-400	-300	-300
M.H.	0037 Customs Head of Department - Secretary, Finance				
	901 Share of Net Proceeds Assigned to State	2166100	1373800	979600	1257200
Total	0037 Customs	2166100	1373800	979600	1257200

(In Thousands of Rupees)

Sectional and Major Head Classification of Government Transactions		Actual 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
M.H.	0038 Union Excise Duties				
	Head of Department - Secretary - Finance				
	901 Share of Net Proceeds Assigned to State	1031400	427900	490000	526600
Total	0038 Union Excise Duties	1031400	427900	490000	526600
M.H.	0039 State Excise				
	Head of Department-Secretary Excise				
	101 Country Spirits	-	1	1	1
	102 Country Fermented Liquors	711796	800000	800000	731795
	105 Foreign Liquors and Spirits	1734490	2097949	2097949	2346155
	107 Medical and Toilet Preparations Containing Alcohol, Opium. etc.	1218	1000	1000	1000
	150 Fines and Confiscations	205	1000	1000	1000
	800 Other Receipts				
	01 Miscellaneous Receipts	10564	20000	20000	20000
	02 Foreign Liquor Bar Licence fee	33620	50000	50000	50000
	05 Export Pass Fees	194	50	50	50
Total	0039 State Excise	2492087	2970000	2970000	3150001
M.H.	0040 Taxes on Sales, Trade etc.				
	Head of Department - Secretary, Finance				
	101 Receipts under Central Sales Tax Act	-	-	-	0
	102 Receipts under State Sales Tax Act	2273027	2330000	2330000	2800000
	110 Trade Tax (VAT)	-1218	-	-	-
	111 Value Added (VAT) Receipts	-	1	1	1
Total	0040 Taxes on Sales, Trade etc.	2271809	2330001	2330001	2800001
M.H.	0041 Taxes on Vehicles				
	Head of Department- (i) Secretary, Transport (ii) DGP				
	102 Receipts under the State Motor Vehicles				
	01 Receipt from Motor Vehicles Division	380295	450000	450000	550000
	02 Receipt from Police Department	10634	10000	10000	10000
Total	0041 Taxes on Vehicles	390929	460000	460000	560000
M.H.	0044 Service Tax				
	Head of Department - Secretary, Finance				
	901 Share of Net Proceeds Assigned to State	290300	31800	15900	8000
Total	0044 Service Tax	290300	31800	15900	8000

(In Thousands of Rupees)

Sectional and Major Head Classification of Government Transactions		Actual 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
M.H.	0045 Other Taxes and Duties on Commodities and				
	Head of Department - (i) Secretary, Land Revenue and Disaster Management (ii) Secretary, Urban Development & Housing (iii) Secretary, Finance, Revenue and Expenditure (iv) Secretary, Forest, Environment and Wild Life Management				
	101 Entertainment Tax (Urban Development)	14	1	1	1
	112 Receipts from Cesses under Other Acts				
	01 Receipts under the Sikkim Transport Infrastructure Development Fund Act	270187	260000	260000	400000
	02 Receipt under the Sikkim Ecology Fund and Environment Cess Act	698	1	1	2120
	03 Receipt under the Sikkim Educational Cess Act	73686	80000	80000	80000
Total	112 Receipts from Cesses under Other Acts	344571	340002	340002	482120
	800 Other Receipts				
	01 Trade Licence fee (Urban Development)	4366	5000	5000	5500
	02 Bazar Contract fee (Urban Development)	970	1000	1000	1100
	03 Other Miscellaneous Receipts (Urban Development)	1233	700	700	770
	04 Receipt under The Sikkim Irrigation Water Tax Act	1	1	1	1
Total	800 Other Receipts	6570	6701	6701	7371
	901 Share of Net Proceeds Assigned to State	33600	-	-	-
Total	0045 Other Taxes and Duties on Commodities and	384755	346704	346704	489492
Total	Tax Revenue	45419653	45050100	49897200	56901802
	<i>of which State's Share of Central Taxes</i>	32875400	31685900	35533000	39632300
	<i>of which State's Own Tax Revenue</i>	12544253	13364200	14364200	17269502
M.H.	0049 Interest Receipts				
	Head of Department - Secretary, Finance				
	04 Interest Receipts of State/Union Territory				
	110 Interest Realised on Investment of Cash Balance	402936	500000	500000	500000
	800 Other Receipt				
	01 Interest realised from Mobilisation of Advance	69297	60000	60000	100000
	02 Miscellaneous Receipts	13061	20000	20000	10000
	03 Interest realised from accounts maintained out side the consolidated fund	13855	3000	3300	58500
Total	800 Other Receipt	96213	83000	83300	168500
Total	0049 Interest Receipts	499149	583000	583300	668500
M.H.	0050 Dividends and Profits				
	Head of Department - Secretary, Finance				
	101 Dividends from Public Undertakings	14474	14000	14000	20000
Total	0050 Dividends and Profits	14474	14000	14000	20000

(In Thousands of Rupees)

Sectional and Major Head Classification of Government Transactions		Actual 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
M.H.	0051 Public Service Commission				
	Head of Department -Secretary, S.P.S.C.				
	105 State Public Service Commission				
	01 Examination Fees	378	700	700	5000
Total	0051 Public Service Commission	378	700	700	5000
M.H.	0055 Police				
	Head of Department - Director General of Police				
	101 Police Supplied to Other Government	713122	648800	648800	590000
	103 Fees, Fines and Forfeiture	1720	550	550	350
	104 Receipts under Arms Act	-	-	-	-
	01 Collection by District Authorities	666	650	650	650
	800 Other Receipts				
	01 Miscellaneous Receipts	46365	1	1	1
	02 Re-imbursement of Expenditure on Police Check Post	361969	50000	50000	200000
	03 Re-imbursement of Expenditure on Home Guard	-	1	1	9000
	04 Re-imbursement of Expenditure on Civil Defence	-	1	1	1
Total	0055 Police	1123842	700003	700003	800002
	0056 Jails				
	Head of Department, Secretary, Home				
	800 Other Receipts				
	01 Miscellaneous Receipt	50	50	50	52
Total	0056 Jails	50	50	50	52
M.H.	0058 Stationery and Printing				
	Head of Department-Secretary, Printing & Stationery				
	200 Other Press Receipts	18831	35151	35151	37501
	800 Other Receipts	831	1	1	-
Total	0058 Stationery and Printing	19662	35152	35152	37501
M.H.	0059 Public Works				
	Head of Department - (i) Secretary, Roads and Bridges (ii) Secretary, Buildings & Housing				
	80 General				
	102 Hire Charges of Machinery and Equipment	8215	10000	10000	15000
	103 Recovery of percentage charges	297	1	1	1
	800 Other Receipts				
	01 Roads and Bridges	137223	-	-	164000
	02 Reimbursement from Highways	2659	180000	180000	110000

(In Thousands of Rupees)

Sectional and Major Head Classification of Government Transactions		Actual 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
	03 Agency Charges	-	160000	160000	100000
	04 Public Works (Buildings)	-	10000	10000	11000
Total	0059 Public Works	148394	360001	360001	400001
M.H.	0070 Other Administrative Services				
	Head of Department (i) Registrar General, Sikkim High Court (ii) Secretary, Home (iii) Secretary, Finance (iv) C E O Election (v) Secretary DOP				
	01 Administration of Justice				
	102 Fines and Forfeitures	499	2200	2200	2490
	501 Services and Service Fees	789	500	500	500
	900 Deduct Refunds	-	-	-	-
Total	01 Administration of Justice	1288	2700	2700	2990
	02 Election				
	101 Sale Proceeds of Election forms and Documents	10	10	10	10
	104 Fees, Fines and Forfeitures	9	20	20	20
	800 Other Receipts				
	01 Reimbursement of Election Expenditure from Election Commission of India	126258	30110	30110	30000
Total	02 Election	126277	30140	30140	30030
	60 Other Services				
	101 Receipts from the Central Government for Administration of Central Acts and Regulations	-	-	-	-
	114 Receipts from Motor Garages, etc. (Home)	765	1882	1882	1882
	115 Receipts from Guest Houses, Government Hostels etc.	10417	13530	13530	13500
	116 Passport Fees	-	-	-	-
	118 Receipts under Right to Information Act, 2005	50	20	20	20
	800 Other Receipts				
	02 Reimbursement of Expenditure from Kendriya Sainik Board. GoI	-	1200	1200	1200
	03 Other Receipts	55344	42999	42999	42999
	04 Other Receipts (Finance)	265	330	330	3000
	05 Sale of law journals, manuals and books	-	100	100	100
	06 Administrative Training Institute	-	1	1	50
Total	60 Other Services	66841	60062	60062	62751
Total	0070 Other Administrative Services	194406	92902	92902	95771

(In Thousands of Rupees)

Sectional and Major Head Classification of Government Transactions		Actual 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
	0071 Contributions and Recoveries towards Pension and Other Retirement Benefits				
	Head of Department - Secretary, Finance				
	01 Civil				
	101 Subscriptions and Contributions	109024	150000	150000	150000
	800 Other Receipts	160369	1	1	1
Total	01 Civil	269393	150001	150001	150001
Total	0071 Contributions and Recoveries towards Pension and Other Retirement Benefits	269393	150001	150001	150001
M.H.	0075 Misc. General Services				
	Head of Department - Secretary, Finance				
	103 State Lotteries	64757	304200	304200	300000
	108 Guarantee Fees	14100	73360	73360	1
	800 Other Receipts	59574	10000	10000	-
Total	0075 Misc. General Services	138431	387560	387560	300001
M.H.	0202 Education, Sports, Arts and Culture				
	Head of Department- (i) Secretary, Education (ii) Secretary, Sports & Youth Affairs, (iii) Secretary, Cultural Affairs & Heritage				
	01 General Education				
	101 Elementary Education				
	03 Other Receipts	85950	111800	111800	122980
	102 Secondary Education				
	01 Tution and Other Fee	-	100	100	110
	02 Text Book Receipts	10737	8500	8500	9350
	03 Other Fees	2076	500	500	1000
	103 University and Higher Education				
	04 Other Receipts	2184	1000	1600	1100
Total	01 General Education	100947	121900	122500	134540
	03 Sports and Youth Services				
	800 Other Receipts				
	01 Miscellaneous Receipts	2566	2500	2500	3438
	04 Art and Culture				
	800 Other Receipts				
	01 Other Receipts	1490	490	490	1500
	02 Receipts from Manan Bhawan	939	1500	1500	4000
	03 Celebration of Azadi Ka Amrit Mahotsav	-	-	1390	1650
Total	04 Art and Culture	2429	1990	3380	7150
Total	0202 Education, Sports, Arts and Culture	105942	126390	128380	145128

(In Thousands of Rupees)

Sectional and Major Head Classification of Government Transactions		Actual 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
M.H.	0210 Medical and Public Health				
	Head of Department- Secretary, Health and Family Welfare				
	01 Urban Health Services				
	020 Receipts from Patients for Hospital and Dispensary Services	14491	11000	11000	15940
	800 Other Receipts	29674	47300	47300	32638
	02 Rural Health Services				
	101 Receipts/ Contribution from patients and others	-	6000	6000	6000
	04 Public Health				
	104 Fees, Fines, etc.				
	01 Receipts under Prevention of Food Adulteration Act	665	2236	2236	2236
	02 Receipts under Cigarettes and Tobacco Product Act	1	305	305	305
	105 Receipts from Public Health Laboratories	82	4000	4000	4000
	800 Other Receipts	-	-	-	-
Total	0210 Medical and Public Health	44913	70841	70841	61119
M.H.	0215 Water Supply and Sanitation				
	Head of Department-Secretary, Public Health Engineering				
	01 Water Supply				
	103 Receipts from Urban Water Supply Schemes	45592	52500	52500	49500
	800 Other Receipts	181	500	500	500
Total	01 Water Supply	45773	53000	53000	50000
	02 Sewerage and Sanitation				
	103 Receipts from Sewerage Schemes	5742	11000	11000	10000
	501 Services and Service Fees				
	01 Sanitation Fees (UD & HD)	2	1	1	1
Total	02 Sewerage and Sanitation	5744	11001	11001	10001
Total	0215 Water Supply and Sanitation	51517	64001	64001	60001
M.H.	0216 Housing				
	Head of Department- Secretary, Buildings and				
	01 Government Residential Buildings				
	106 General Pool Accommodation				
	02 Licence Fees/Rent	5609	6000	6000	7000
Total	0216 Housing	5609	6000	6000	7000
M.H.	0217 Urban Development				
	Head of Department- Secretary, Urban Development				
	60 Other Urban Development Schemes				
	800 Other Receipts				
	01 Site Salami and Regulation	21852	18700	18700	26150

(In Thousands of Rupees)

Sectional and Major Head Classification of Government Transactions		Actual 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
	02 Ground Rent	5883	8000	8000	11200
	03 Parking Fees	308	300	300	430
	04 Rent from Premises	1698	1100	1100	1530
	05 Ropeways	1107	513	513	690
Total	0217 Urban Development	30848	28613	28613	40000
M.H.	0220 Information and Publicity				
	Head of Department- Secretary, Information & Public Relations				
	60 Others				
	106 Receipts from Advertising and Visual Publicity	3	-	-	750
	113 Receipts from other Publications	-	-	-	750
	800 Other Receipts	648	2500	2500	-
Total	0220 Information and Publicity	651	2500	2500	1500
M.H.	0230 Labour and Employment				
	Head of Department- Secretary, Labour				
	102 Fees for Registration of Trade Union	17534	8250	8250	27500
Total	0230 Labour and Employment	17534	8250	8250	27500
M.H.	0235 Social Security and Welfare				
	Head of Department- Secretary, Social Justice and Welfare				
	60 Other Social Security and Welfare				
	800 Other Receipts				
	02 Rent from Working Women's Hostel, Deorali Gangtok	657	1470	1470	1000
	03 Other Misc. Receipts	5399	3780	3780	4000
Total	0235 Social Security and Welfare	6056	5250	5250	5000
M.H.	0250 Other Social Services				
	Head of Department- Secretary, Ecclesiastical				
	800 Other Receipts	136	600	600	600
Total	0250 Other Social Services	136	600	600	600
M.H.	0401 Crop Husbandry				
	Head of Department- Secretary, Agriculture and Secretarv. Horticulture Development				
	104 Receipts from Agriculture Farms				
	01 Agriculture	43	700	700	770
	02 Horticulture	2755	4830	4830	4000
	800 Other Receipts				
	01 Agriculture	1057	1600	1600	2230
	02 Horticulture	401	347	347	3000
Total	0401 Crop Husbandry	4256	7477	7477	10000
M.H.	0403 Animal Husbandry				
	Head of Department- Secretary, Animal Husbandry and Veterinarv Services				
	102 Receipts from Cattle and Buffalo Development	679	1000	1000	1000

(In Thousands of Rupees)

Sectional and Major Head Classification of Government Transactions		Actual 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
	103 Receipts from Poultry Development	8522	4000	4000	10230
	104 Receipts from Sheep and Wool Development	459	270	270	270
	105 Receipts from Piggery Development	1688	1500	1500	1500
	800 Other Receipts	8690	7000	7000	9000
Total	0403 Animal Husbandry	20038	13770	13770	22000
	0404 Dairy Development				
	800 Other Receipts	-	1	1	1
Total	0404 Dairy Development	-	1	1	1
M.H.	0405 Fisheries				
	Head of Department- Secretary, Animal Husbandry and Veterinary Services				
	102 License Fees, Fines etc	359	350	350	510
	103 Sale of Fish, Fish Seeds etc.	254	380	380	490
	800 Other Receipts	247	50	50	-
	01 Other Miscellaneous Receipts				55
Total	0405 Fisheries	860	780	780	1055
M.H.	0406 Forestry and Wild Life				
	Head of Department- Secretary, Forest and Environment				
	01 Forestry				
	101 Sale of Timber and Other Forest Produce				
	01 Receipt from Utilisation Circle	10868	12000	12000	12000
	02 Receipt from Territorial Circle	-	-	-	-
	03 Direct Receipts generated from Sale of Timber and Other Forest produce and collected by all Territorial Offices	77915	118600	118600	153500
	04 Indirect Receipts generated from Offset Price of temporary collection of sand/ stone/ stone chips/ stone aggregate and other Miscellaneous fees/ charges etc. collected by all territorial offices	41629	25000	25000	40000
	05 Indirect Receipts generated from Penalties levied and collected by all Territorial Offices	7599	5000	5000	5000
	06 Receipts generated from Royalties adjusted/ deposited by other Departments/ Agencies etc.	71686	50000	50000	30000
Total	101 Sale of Timber and Other Forest Produce	209697	210600	210600	240500
	800 Other Receipts				
	02 Receipt from Sericulture Activities	200	300	300	250
	03 Royalties from Forest Produces	21	-	-	-
	04 Other Misc. Receipts	29758	2099600	2099600	49
	05 Timber	-	-	-	-

(In Thousands of Rupees)

Sectional and Major Head Classification of Government Transactions		Actual 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
	06 Receipt from Ecosystem Services				1750000
Total	800 Other Receipts	29979	2099900	2099900	1750299
Total	01 Forestry	239676	2310500	2310500	1990799
	02 Environmental Forestry and Wild Life				
	111 Zoological Park				
	01 Receipts from Himalayan Zoological Park, Bulbulay	-	1000	1000	1500
	112 Public Gardens				
	01 Receipts from Epica Garden, Saramsa	1214	4000	4000	4500
	02 Receipts from Rongnichu Water Garden	17	500	500	300
	03 Receipts from Jawaharlal Nehru Botanical Garden, Rumtek	-	400	400	100
	800 Other Receipts				
	01 Receipts from Wildlife Sanctuaries	1993	2000	2000	2000
	02 Fees and Fines from Territorial Circle	-	-	-	-
	03 Receipts Generated from penalties levied and collected by all Wildlife Offices	91	300	300	300
	04 Receipts from Khangchendzonga National Park	1	500	500	500
	05 Receipts from Eco-tourism	150	200	200	1
Total	02 Environmental Forestry and Wild Life	3466	8900	8900	9201
Total	0406 Forestry and Wild Life	243142	2319400	2319400	2000000
M.H.	0407 Plantations				
	Department-Secretary, Commerce and Industries				
	01 Tea				
	800 Other Receipts	13500	30000	30000	-
	01 Sale Proceeds from Plantation Products, etc.	-	-	-	50000
Total	0407 Plantations	13500	30000	30000	50000
M.H.	0408 Food, Storage and Warehousing				
	Head of Department- Secretary, Food and Civil Supplies				
	101 Food	5721	2000	2000	3000
Total	0408 Food Storage and Warehousing	5721	2000	2000	3000
M.H.	0425 Co-operation				
	Head of Department-Secretary, Co-operation				
	101 Audit Fees	284	600	600	600
	800 Other Receipts	357	300	300	-
	01 Miscellaneous Receipts	-	-	-	300
Total	0425 Co-operation	641	900	900	900
M.H.	0515 Other Rural Development Programme				
	Head of Department - Secretary, Rural Development				
	800 Other Receipts	18510	18300	18300	-
	01 Sale of Tender Documents and Other Miscellaneous Receipts	-	-	-	20000

(In Thousands of Rupees)

Sectional and Major Head Classification of Government Transactions		Actual 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
Total	0515 Other Rural Development Programme	18510	18300	18300	20000
M.H.	0702 Minor Irrigation				
	Head of Department- Secretary, Water Resources				
	80 General				
	800 Other Receipts	39635	1000	1000	-
	01 Sale of Tender Documents and Other Miscellaneous Receipts	-	-	-	5000
Total	0702 Minor Irrigation	39635	1000	1000	5000
M.H.	0801 Power				
	Head of Department- Secretary, Power				
	01 Hydel Generation				
	800 Other Receipts				
	01 Sale of Power	3041427	3936400	4034300	4658500
	02 Other Receipts	26302	8000	8000	294200
Total	800 Other Receipts	3067729	3944400	4042300	4952700
Total	0801 Power	3067729	3944400	4042300	4952700
MH	0810 Non Conventional Sources of Energy				
	103 Wind	1	-	-	-
Total	0810 Non Conventional Sources of Energy	1	-	-	-
M.H.	0851 Village and Small Industries				
	Head of Department- Secretary, Commerce and Industries				
	102 Small Scale Industries				
	01 Government Institute of Cottage Industries- Sale Proceeds	1857	2500	2500	3000
Total	0851 Village and Small Industries	1857	2500	2500	3000
M.H.	0852 Industries				
	Head of Department-				
	(i) Secretary, Information Technology				
	(ii) Secretary, Commerce and Industries				
	07 Telecommunication and Electronic Industries				
	800 Other Receipts				
	01 Receipt under IT Programmes	1430	120	120	650
	08 Consumer Industries				
	600 Others	9196	7400	7400	13500
	80 General				
	800 Other Receipts				
	02 Receipt under Industrial Development Fund	44382	20000	20000	20000
Total	0852 Industries	55008	27520	27520	34150
M.H.	0853 Non-Ferrous Mining and Metallurgical Industries				
	Head of Department- Secretary, Mines and Geology				
	102 Mineral Fees, Royalty and Rent	-	-	-	2500

(In Thousands of Rupees)

Sectional and Major Head Classification of Government Transactions		Actual 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
Total	800 Other Receipts	2543	2000	2000	-
Total	0853 Non-Ferrous Mining and Metallurgical Industries	2543	2000	2000	2500
M.H.	1055 Road Transport				
	Head of Department-Secretary, Transport				
	201 Sikkim Nationalised Transport				
	01 Freight	91665	131000	131000	142760
	02 Passenger Fare	65253	87000	87000	71942
	04 Other Misc Items	460848	630800	630800	537298
Total	201 Sikkim Nationalised Transport	617766	848800	848800	752000
Total	1055 Road Transport	617766	848800	848800	752000
M.H.	1452 Tourism				
	Head of Department-Secretary, Tourism				
	105 Rent and Catering Receipts	13950	11000	11000	39800
	800 Other Receipts	27202	33000	33000	-
	01 Other Miscellaneous Receipts				65200
Total	1452 Tourism	41152	44000	44000	105000
M.H.	1475 Other General Economic Services				
	Head of Department -Secretary, Food and Civil Supplies				
	106 Fees for Stamping Weights and Measures	2527	2200	2200	3000
Total	1475 Other General Economic Services	2527	2200	2200	3000
Total	Non-Tax Revenue	6806271	9900862	10001052	10788983
M.H.	1601 Grants-in-aid from Central Govt.				
	04 Grants for Centrally Sponsored Plan Schemes				
	900 Deduct Refunds	-1404	-	-	-
Total	900 Deduct Refunds	-1404	-	-	-
Total	04 Grants for Centrally Sponsored Plan Schemes	-1404	-	-	-
	06 Centrally Sponsored Schemes				
	101 Central Assistance/ Share				
	86 Core of the Core Schemes				
	01 National Social Assistance Programme	77016	62906	62906	122119
	02 Mahatma Gandhi National Rural Employment Guarantee Programme	486633	379600	379600	408668
	03 Umbrella Scheme for Development of Scheduled				
	01 Special Central Assistance	-	80000	80000	-
	02 Civil Rights, Educational Empowerment, Infrastructure Development. Livelihoods	583	79000	79000	115602
	04 Umbrella Scheme for Development of Scheduled				
	01 Special Central Assistance	-	450000	450000	-
	02 Tribal Education	103628	200109	200109	217533
	03 Van Bandhu Kalyan Yojana	116900	-	11950	15000

(In Thousands of Rupees)

Sectional and Major Head Classification of Government Transactions	Actual 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
05 Umbrella Programme for Development of Minorities				
01 Education Scheme for Madrasas and Minorities	-	3	3	3
02 Multi Sectoral Development Programme for	1916393	75790	75790	-
03 Scheme for Infrastructure Development Private Aided/Unaided Minority Institutes (Elementary Secondary/Sr Secondary Schools) (IDMI)	-	240	240	-
04 Pradhan Mantri Jan Vikas Karyakaram (PMJKV)	-	3345431	3345431	1248600
06 Umbrella Scheme for Development other Vulnerable Groups				
01 Schemes for Backward Classes	3826	182826	182826	121906
03 Schemes for Differently-abled persons	-	30000	30000	6423
05 National Policy on Prevention of Alcoholism and Drug Abuse	-	5000	5000	21000
06 National Action Plan for Senior Citizens (NAPSrC)	-	13100	13100	-
Total 86 Core of the Core Schemes	2704979	4904005	4915955	2276854
87 Core Schemes				
01 Green Revolution (Krishi Unnati Schemes and Rashtriva Krishi Vikas Yojana)				
01 National Food Security Mission	40802	-	-	-
02 Horticulture mission for North Eastern and Himalayan States	54675	492400	492400	-
03 National Bamboo Mission	19044	54250	54250	-
06 Mini mission I on oil seeds	4501	-	-	-
07 Rainfed Area Development	10000	-	-	-
08 Soil Health Management	500	-	-	-
11 National e-governance plan in Agriculture	8722	-	-	-
12 Support to state extension programmes for extension reforms schemes (SAMETI)	19000	-	-	-
13 Sub-mission on Agriculture Mechanisation	17598	-	-	-
15 Rashtriya Krishi Vikas Yojana	88800	-	-	-
Total 01 Green Revolution (Krishi Unnati Schemes and Rashtriva Krishi Vikas Yojana)	263642	546650	546650	-
02 White Revolution (Animal Husbandary and Dairying)				
05 Life stock Insurance Scheme (NLM)	8169	-	-	-
06 Sub-Mission on Livestock Development	4404	-	-	-
10 Sub-Mission on Feed and Fodder Development	75315	40448	40448	-
13 Integrated Sample Survey for Estimation of Production of Major Livestock Product	5828	-	-	-
14 National Livestock Mission	13424	-	-	-
21 Sub-Mission on Skill Development, Technology Transfer and Extension (NLM)	954	-	-	-
Total 02 White Revolution (Animal Husbandry and Dairying)	108094	40448	40448	-
03 Blue Revolution				
01 Integrated Development of Fisheries	-	83999	83999	7813
02 Pradhan Mantri Matsya Sampada Yojana (PMMSY)	53663	221393	221393	82187

(In Thousands of Rupees)

Sectional and Major Head Classification of Government Transactions		Actual 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
Total	03 Blue Revolution (Integrated Development of Fisheries)	53663	305392	305392	90000
	04 Pradhan Mantri Krishi Sinchai Yojana				
	01 Har Khet ko Pani	18304	-	-	-
	02 Per Drop More Crop	350000	-	-	-
	03 Accelerated Irrigation Benefit and Flood Management Programme	-	539157	539157	-
	04 Rationalisation of Minor Irrigation Statistics	2223	7244	7244	-
	05 Integrated Watershed Development Programme	31500	-	-	-
	06 Spring Shed Management Programme	-	94500	94500	-
Total	04 Pradhan Mantri Krishi Sinchai Yojana	402027	640901	640901	-
	05 Pradhan Mantri Gram Sadak Yojana (PMGSY)	1072800	2387000	2387000	2150000
Total	05 Pradhan Mantri Gram Sadak Yojana (PMGSY)	1072800	2387000	2387000	2150000
	06 Pradhan Mantri Awas Yojana (PMAY)				
	01 PMAY-Rural	5729	9600	9600	43110
	02 PMAY-Urban	36	30000	30000	1000
Total	06 Pradhan Mantri Awas Yojana (PMAY)	5765	39600	39600	44110
	07 Jal Jeevan Mission (JJM)	311966	10000	10000	10000
Total	07 Jal Jeevan Mission (JJM)	311966	10000	10000	10000
	08 Swachh Bharat Mission (SBM)				
	01 SBM-Rural	44874	228500	228500	228500
	02 SBM-Urban	40770	77600	77604	81751
Total	08 Swachh Bharat Mission (SBM)	85644	306100	306104	310251
	09 National Health Mission (NHM)				
	01 National Rural Health Mission	228126	560000	686100	577145
	02 Nation Urban Health Mission	500	-	-	-
	05 National Mission on AYUSH	11492	74100	74100	60000
	06 Family Welfare	-	-	-	-
	07 National Iodine Deficiency Disorders Programme	-	-	-	-
	08 State Illness Assistance Fund	-	-	-	-
	09 Development of Trauma Care	32900	32900	32900	-
	10 Estsblishment of New Medical Colleges	-	-	-	-
	11 Tertiary Care Program	43700	1	1	-
	12 Infrastructure Maintenance- Family Welfare	-	211176	211176	213882
Total	09 National Health Mission (NHM)	316718	878177	1004277	851027
	11 National Education Mission (NEM)				
	01 Sarva Shiksha Abhiyan	-	-	-	-
	02 Rashtriya Madhyamik Shiksha Abhiyan	-	-	-	-
	03 Teachers Training and Adult Education	-	4000	9040	5040
	04 Rashtriya Ucchatar Shiksha Abhiyan	4429	584750	584750	494750
	05 Samagra Siksha	753110	1491351	1491351	1497342

(In Thousands of Rupees)

Sectional and Major Head Classification of Government Transactions		Actual 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
	06 PM- SHRI	-	-	1	-
Total	11 National Education Mission (NEM)	757539	2080101	2085142	1997132
	12 Pradhan Mantri Poshan Shakti Nirman	30062	93044	93044	10000
Total	12 Pradhan Mantri Poshan Shakti Nirman	30062	93044	93044	10000
	13 Integrated Child Development Services				
	01 Anganwadi Services	219899	-	-	-
	02 National Nutrition Mission	41515	-	-	-
	04 Scheme for Adolescent Girls	-	-	-	-
	05 Integrated Child Protection Scheme	-	-	-	-
	06 National Creche Scheme	-	-	-	-
	08 Pradhan Mantri Matru Vandana Yojana	-	-	-	-
Total	13 Integrated Child Development Services	261414	-	-	-
	14 Mission for Protection and Empowerment for Women				
	01 Schemes funded from Nirbhaya Fund	-	24080	25518	12539
	05 Swadhar Greh	1065	-	-	-
	07 Mission VATSALYA	16220	-	-	-
Total	14 Mission for Protection and Empowerment for Women	17285	24080	25518	12539
	15 National Livelihood Mission- Ajeevika				
	01 National Rural Livelihood Mission	109259	224892	341318	372832
	02 National Urban Livelihood Mission	10994	15000	15000	22500
Total	15 National Livelihood Mission- Ajeevika	120253	239892	356318	395332
	16 Jobs and Skill Development				
	01 Employment Generation Programmes	4500	312728	312728	199545
	02 Pradhan Mantri Kaushal Vikas Yojna	38024	11457	11457	10000
Total	16 Jobs and Skill Development	42524	324185	324185	209545
	17 Environment, Forestry and Wildlife (EFWL)				
	01 National Mission for a Green India	86673	133854	133854	208754
	02 Integrated Development of Wildlife Habitats	15595	79300	82004	86000
	03 Conservation of Natural Resources and Ecosvstems	4041	63339	63339	69342
	04 National River Conservation Programme	200000	-	-	-
Total	17 Environment, Forestry and Wildlife (EFWL)	306309	276493	279197	364096
	18 Urban Rejuvenation Mission (AMRUT) and Smart Cities Mission				
Total	18 Urban Rejuvenation Mission (AMRUT) and Smart Cities Mission)	196716	1191000	1976003	4693965
	19 Modernization of Police Forces				
Total	19 Modernization of Police Forces	-	53411	53411	83804
	20 Infrastructure Facilities for Judiciary				
Total	20 Infrastructure Facilities for Judiciary	8900	41380	41380	45600

(In Thousands of Rupees)

Sectional and Major Head Classification of Government Transactions		Actual 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
Total	21 Border Area Development Programme	399200	420000	592228	520000
Total	21 Border Area Development Programme	399200	420000	592228	520000
Total	22 Shyama Prasad Mukherjee Rurban Mission	-	94500	94500	3
Total	22 Shyama Prasad Mukherjee Rurban Mission	-	94500	94500	3
Total	23 Prime Minister Formalisation of Micro Food Processing Enterprises Scheme (PMFME)	25260	40000	40000	78600
Total	23 Prime Minister Formalisation of Micro Food Processing Enterprises Scheme (PMFME)	25260	40000	40000	78600
Total	24 Rashtriya Gram Swaraj Abhiyan (RGSA)	-	152178	152178	252000
Total	24 Rashtriya Gram Swaraj Abhiyan (RGSA)	-	152178	152178	252000
Total	27 National River Conservation Programme- Other	-	318000	430500	984668
Total	27 National River Conservation Programme- Other	-	318000	430500	984668
Total	28 Development Programmes	-	18391	24687	89085
	01 Livestock Insurance Scheme	-	9000	9000	3
	02 Sub-Mission on Feed and Fodder Development	-	1	1	40451
	03 Integrated Sample Survey for Estimation of Production of Major Livestock Product	-	7089	7090	5676
	04 Sub-Mission on Skill Development, Technology Transfer and Extension	-	2300	2300	3
	05 Veterinary Council	-	1	1	-
	06 Sub-Mission on Breed Development of Livestock and Poultry	-	-	6295	3
	07 Livestock Census	-	-	-	500
	08 National Livestock Mission	-	-	-	42447
	09 Poultry Development (NLM)	-	-	-	1
	10 Small Remnant	-	-	-	1
Total	28 Development Programmes	-	18391	24687	89085
Total	29 Saksham Anganwadi and Poshan 2.0	-	484211	484299	527456
	01 Anganwadi Services	-	368762	368850	316403
	02 National Nutrition Mission	-	114123	114123	168564
	03 Scheme for Adolescent Girls	-	1326	1326	42489
Total	29 Saksham Anganwadi and Poshan 2.0	-	484211	484299	527456
Total	30 Mission VATSALYA	-	100000	100000	279028
	01 Integrated Child Protection Scheme	-	100000	100000	250000
	02 Child Helpline	-	-	-	29028
Total	30 Mission VATSALYA	-	100000	100000	279028
Total	31 Mission Shakti	-	1600	1600	-
	01 SAMBAL- Beti Bachao Beti Padhao	-	864	864	12000
	02 SAMBAL- One Stop Crisis Centre	-	9816	9816	41714
	03 SAMARTHYA- Swadhar Greh	-	1350	1350	-
	04 SAMARTHYA-Ujjwala Scheme	-	1600	1600	-

(In Thousands of Rupees)

Sectional and Major Head Classification of Government Transactions		Actual 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
	05 SAMARTHYA-National Creche Scheme	-	1337	1337	-
	06 SAMARTHYA-Pradhan Mantri Matru Vandana	-	22824	22824	26649
	07 SAMARTHYA-Mahila Shakti Kendra	-	9000	9000	-
	08 SAMARTHYA-Protection of Women from Domestic Violence	-	1	1	-
	09 SAMARTHYA-State Resource Centre for Women (SRCW)	-	1	1	-
	10 SAMBAL- Nari Adalat	-	-	1	869
	11 SAMARTHYA- Hub for Empowerment of Women	-	-	21744	21744
	12 SAMARTHYA- PALNA- National Creche Scheme	-	-	-	2856
	13 SAMARTHYA-Sakhi Niwas	-	-	1439	1439
	14 SAMARTHYA-Shakti Sadan	-	-	-	4783
	15 SAMBAL-Women Helpline	-	-	5640	5640
Total	31 Mission Shakti	-	46793	75617	117694
	32 Pradhan Mantri Ayushman Bharat Health Infrastructure Mission	-	13100	13100	250000
Total	32 Pradhan Mantri Ayushman Bharat Health Infrastructure Mission	-	13100	13100	250000
	33 Krishoniti Yojana				
	01 Edible Oil- Oil Seeds	-	10000	10000	10000
	02 Seed and Planting Material	-	1000	1000	500
	03 Digital Agriculture	-	27833	27833	80000
	04 Agriculture Extention	-	51432	51432	93185
	05 Agriculture Census and Statistics	-	2	2	-
	06 Food and Nutrition Security	-	80000	80000	50000
	07 Rashtriya Krishi Vikash Yojna	-	1322500	1322500	-
	08 Horticulture Mission for North East & Himalayan States	-	-	-	476663
	09 National Bamboo Mission	-	-	-	295946
Total	33 Krishoniti Yojana	-	1492767	1492767	1006294
	34 Rashtriya Krishi Vikash Yojna				
	01 RKVY	-	-	-	270000
	02 Rainfed Area Development	-	-	-	22500
	03 National Mission on Management of Soil Health and Fertilitv	-	-	-	80500
	04 Paramparagat Krishi Vikash Yojana	-	-	-	40000
	05 Pradhan Mantri Krishi Sinchayee Yojana (PMKSY)	-	-	2100	1566277
	06 Sub-Mission on Agriculture Mechanization	-	-	-	90000
Total	34 Rashtriya Krishi Vikash Yojna	-	-	2100	2069277
	35 Digitalization of Primary Agriculture Cooperative Societies	-	-	7400	42113
Total	35 Digitalization of Primary Agriculture Cooperative Societies	-	-	7400	42113
	36 Assistance to States Agencies for Intra-State Movement of Foodgrains and FPS Dealers Margin	-	-	101117	70000
Total	36 Assistance to States Agencies for Intra-State Movement of Foodgrains and FPS Dealers Margin	-	-	101117	70000

(In Thousands of Rupees)

Sectional and Major Head Classification of Government Transactions	Actual 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
37 National Livestock Health and Disease Control Programme				
01 Animal Diseases Surveillance (ASCAD)	-	-	10763	50705
02 Mobile Vet Unit	-	-	-	43500
03 Veterinary Council	-	-	-	1
Total				
37 National Livestock Health and Disease Control Programme	-	-	10763	94206
Total				
87 Core Schemes	4785781	12657794	14135826	17647825
Total				
101 Central Assistance/ Share	7490760	17561799	19051781	19924679
Total				
06 Centrally Sponsored Schemes	7490760	17561799	19051781	19924679
07 Finance Commission Grants				
101 Post Devolution Revenue Deficit Grant	6780000	4400000	4400000	1490000
102 Grants for Rural Local Bodies				
01 Basic Grants	310000	-	-	-
03 Grants under 15th FC	209780	456400	456400	462500
Total				
102 Grants for Rural Local Bodies	519780	456400	456400	462500
103 Grants for Urban Local Bodies				
01 Basic Grants	-	-	-	-
03 Grants under 15th FC	175000	243400	243400	257500
Total				
103 Grants for Urban Local Bodies	175000	243400	243400	257500
104 Grants in Aid for State Disaster Response Fund	400000	424000	424000	500000
105 Grants in Aid for State Disaster Mitigation	-	106000	106000	218000
Total				
07 Finance Commission Grants	7874780	5629800	5629800	2928000
08 Other Transfer/Grants to States/Union Territories with Legislatures				
102 Central Pool of Resources for North East Region	630621	2554845	2809270	-
103 Schemes of North Eastern Council	68162	95624	96725	-
104 Grants under proviso to Article 275 (1) of the Constitution				
01 Special Central Assistance for Tribal Sub-Plan	-	153190	153190	400000
106 Grant towards Contribution to National Disaster Response Fund (NDRF)	-	800000	800000	800000
108 Grants from Central Road Fund	257800	300000	300000	300000
113 Special Assistance				
01 Tribal Research Institute	14400	40000	40000	50000
03 Agriculture Census Programme	-	-	-	-
04 Establishment of Agency for Reporting Agriculture Statistics	-	-	-	-

(In Thousands of Rupees)

Sectional and Major Head Classification of Government Transactions	Actual 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
06 Development of Museums	-	-	-	51000
07 Externally Aided Projects	511072	470000	470000	394000
08 Strengthening of PDS Operations	-	5790	5790	4641
10 Livestock Census	-	600	600	-
11 Disaster Management Authorities	33246	45134	45134	-
14 Construction of Intermediate Food Storage Godowns (Central Share)	-	42548	42548	24597
16 National Sample Survey Organisation	2499	9760	9760	-
17 Rashtriya Gram Swaraj Abhiyan (RGSA)	11900	-	-	-
18 Construction of Working Standard Laboratory	-	7000	7000	7000
19 Strengthening of Consumer Fora	-	5000	5000	-
20 Projects/Schemes for the benefit of N.E. Region and Sikkim	48530	12120	12144	4300
22 Ministry of Road Transport and Highways	-	1	1	-
24 Institutional Support for Development and Marketing of Tribal Products/ Produce	-	1	1	1
25 Integrated Management of Public Distribution System(IM-PDS)	-	6	6	-
28 Schemes under 10% Lumpsum Provision for NE States including Sikkim	-	16866	16866	-
29 Schemes funded under NFDB & Power Developers	-	3000	3000	2698
30 SECURE Himalayas	-	12550	12550	10000
31 Unique Identification Authority	625	-	-	-
33 Ne-VA (e-Vidhan) Project	15268	58260	58260	-
35 Grant-in-aid for Creation of Capital Assets	1500000	1000000	1000000	1000000
43 Miscellaneous Grants	46971	1	1	1
44 National Apprenticeship Promotion Scheme	-	980	980	5000
46 Product/Infrastructure Development for Destination and Circuits	-	420000	420000	-
47 Infrastructure Development Fund	-	10108	10108	-
48 Livestock Health and Disease Control Programme	-	6	6	-
49 Development of Libraries and Archives	-	-	-	27340
50 Modernization of Prisons	-	-	3000	-
Total 113 Special Assistance	2184511	2159731	2162755	1580578
114 Compensation for loss of revenue arising out of implementation of GST				
01 Compensation for loss of revenue arising out of implementation of GST	91119	-	-	-
Total 114 Compensation for loss of revenue arising out of implementation of GST	91119	-	-	-
900 Deduct Receipts	-15052	-	-	1
Total 900 Deduct Receipts	-15052	-	-	1
Total 08 Other Transfer/Grants to States/Union Territories with Legislatures	3217161	6063390	6321940	3080579
Total 1601 Grants in aid from Central Govt.	18581297	29254989	31003521	25933258
M.H. 6003 Internal Debt of the State Govt.				
Head of Department -Secretary, Finance				
101 Market Loans				
60 Market Loans Bearing Interest				

(In Thousands of Rupees)

Sectional and Major Head Classification of Government Transactions		Actual 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
	56 Market Loans	15110000	16234900	16050000	20650700
	105 Loans from National Bank for Agriculture and Rural Development				
	61 Loan for Rural Infrastructural Development				
	56 NABARD Loans	679985	710000	710000	500000
	57 SIDBI Loans	-	-	-	250000
	109 Loans from other Institutions	-	-	-	-
Total	6003 Internal Debt of the State Govt.	15789985	16944900	16760000	21400700
M.H.	6004 Loans and Advances from the Central Govt.				
	Head of Department -Secretary, Finance				
	08 Centrally Sponsored Schemes				
	201 House Building Advances	10700	5000	5000	3650
Total	08 Centrally Sponsored Schemes	10700	5000	5000	3650
	09 Other Loans for States/Union Territory with Legislature Schemes				
	101 Block Loans				
	56 Block Loans	25281	30000	30000	20000
	57 Scheme for special assistance as Loan to States for Capital Expenditure	3000000	-	5513600	4498900
Total	101 Block Loans	3025281	30000	5543600	4518900
Total	09 Other Loans for States/Union Territory with Legislature Schemes	3025281	30000	5543600	4518900
Total	6004 Loans and Advances from the Central Govt.	3035981	35000	5548600	4522550
M.H.	6210 Loans for Medical and Public Health				
	01 Urban Health Services				
	800 Other Loans	272	272	272	272
Total	6210 Loans for Medical and Public Health	272	272	272	272
M.H.	6425 Loans for Co-operation				
	108 Loans to other Co-operatives	500	500	500	-
Total	6425 Loans for Co-operation	500	500	500	-
M.H.	7610 Loans to Govt. Servants				
	Head of Department- Secretary, Finance				
	201 House Building Advances				
	60 House Building Advances to Government Servants				
	55 Loans and Advances	3690	1	1	3000
Total	7610 Loans to Govt. Servants	3690	1	1	3000
M.H.	7615 Miscellaneous Loans				
	200 Miscellaneous Loans	-	-	-	-
Total	7615 Miscellaneous Loans	-	-	-	-
M.H.	8009 State Provident Funds				
	01 Civil				
	101 General Provident Funds	4382225	4500000	4500000	4600000

(In Thousands of Rupees)

Sectional and Major Head Classification of Government Transactions		Actual 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
Total	8009 State Provident Funds	4382225	4500000	4500000	4600000
M.H.	8011 Insurance and Pension Funds				
	105 State Government Insurance Fund	-	-	-	-
	107 State Government Employees' Group Insurance Scheme				
	01 Insurance Fund	24577	11972	11972	5040
	02 Saving Fund	57348	64528	64528	84000
Total	8011 Insurance and Pension Funds	81925	76500	76500	89040
M.H.	8121 General and Other Reserve Fund				
	122 State Disaster Response Fund				
	01 State Disaster Response Fund	594838	1272000	1272000	1300000
Total	122 State Disaster Response Fund	594838	1272000	1272000	1300000
	129 State Compensatory Afforestation Fund (SCAF)				
	01 Compensatory Afforestation	-	-	-	-
	02 Catchment Area Treatment Plan	-	-	-	-
	03 Integrated Wildlife Management Plan	-	-	-	-
	04 Net Present Value of Forest Land	-	-	-	-
	05 Interest	104592	104444	104444	150000
	06 Others	-	-	-	-
Total	129 State Compensatory Afforestation Fund (SCAF)	104592	104444	104444	150000
	130 State Disaster Mitigation Fund				
	01 State Disaster Mitigation Fund	112000	118000	118000	218000
Total	130 State Disaster Mitigation Fund	112000	118000	118000	218000
Total	8121 General and Other Reserve Fund	811430	1494444	1494444	1668000
M.H.	8222 Sinking Funds				
	01 Appropriation for reduction or Avoidance of Debt				
	101 Sinking Funds	333232	150000	150000	150000
Total	8222 Sinking Funds	333232	150000	150000	150000
M.H.	8235 General and other Reserve fund				
	117 Guarantee Redemption Fund	45812	30000	30000	30000
	200 Other Funds				
	02 Sikkim Transport Infrastructure Development Fund	123681	260000	260000	400000
	03 Sikkim Ecology Fund	-	-	-	2120
	04 Sikkim Electricity Regulatory Commission Fund	22355	-	-	22089
	05 Special Development Fund (Lottery)	100000	100000	100000	-
	06 State Energy Conservation Fund	47	-	-	-
Total	200 Other Funds	246083	360000	360000	424209
	201 Other Funds-Investment Account				
	01 State Energy Conservation Fund	-	-	-	20000
Total	201 Other Funds-Investment Account	-	-	-	20000
Total	8235 General and other Reserve fund	291895	390000	390000	474209

(In Thousands of Rupees)

Sectional and Major Head Classification of Government Transactions		Actual 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
M.H.	8336 Civil Deposit				
	103 State Compensatory Afforestation Deposit				
	01 Compensatory Afforestation	-	1	1	1
	02 Catchment Area Treatment Plan	-	1	1	1
	03 Integrated Wildlife Management Plan	-	1	1	1
	04 Net Present Value of Forest Land	-	1	1	1
	05 Interest	-	1	1	1
	06 Others	-	1	1	1
Total	8336 Civil Deposit	-	6	6	6
M.H.	8342 Other Deposits				
	117 Defined Contribution Pension Scheme for Government Employees				
	01 Government Servants Contributions under Tier-I				
	01 Contribution of AIS Officers	1012529	1	1	1
	02 Contribution of State Govt. employees	985669	1800000	1800000	2400000
Total	8342 Other Deposits	1998198	1800001	1800001	2400001
M.H.	8443 Civil Deposits				
	101 Revenue Deposit	-	39	39	-
	103 Security Deposits	34771	39743	39743	34771
	104 Civil Court Deposits	1352	2575	2575	1352
	108 Public Works Deposits	642654	556923	556923	642654
	109 Forest Deposits	231662	134887	134887	231662
	116 Deposit under various Central and State Acts				
	01 Deposits under Section 4(a) of the Lottery (Regulation) Act. 1998	250842	2576212	2576212	250842
	117 Deposits for work done for Public bodies or private individuals	-	-	-	-
	121 Deposits in Connection with Elections				
	01 Deposits made by Candidates for State/ Union Territory Legislature	-	1	1	1
	02 Deposits made by Candidates for Parliament	-	1	1	1
	800 Other Deposits	4347	26533	26533	4347
Total	8443 Civil Deposits	1165628	3336914	3336914	1165630
M.H.	8449 Other Deposits				
	103 Subventions from Central Road Fund	257800	300000	300000	300000
Total	8449 Other Deposits	257800	300000	300000	300000
M.H.	8658 Suspense Accounts				
	101 Pay and Accounts Office-Suspense	-	-	-	-
	102 Suspense Accounts (Civil)	-848	1	1	1

(In Thousands of Rupees)

Sectional and Major Head Classification of Government Transactions		Actual 2021-22	Budget Estimate 2022-23	Revised Estimate 2022-23	Budget Estimate 2023-24
	112 Tax Deducted at Source (TDS) Suspense	-30145	1	1	1
	123 A.I.S.Officers Group Insurance Schemes	-147	1	1	1
Total	8658 Suspense Accounts	-31140	3	3	3
M.H.	8670 Cheques and Bills				
	103 Departmental Cheques	231747	1	1	1
	104 Treasury Cheques	62739926	1	1	1
Total	8670 Cheques and Bills	62971673	2	2	2
M.H.	8671 Departmental Balance				
	101 Civil	-	1	1	1
Total	8671 Departmental Balance	-	1	1	1
M.H.	8672 Permanent Cash Imprest				
	101 Civil	75	1	1	1
Total	8672 Permanent Cash Imprest	75	1	1	1
M.H.	8673 Cash Balance Investment Accounts				
	101 Cash Balance Investment Accounts	69765000	48703399	48703399	69765000
Total	8673 Cash Balance Investment Accounts	69765000	48703399	48703399	69765000
M.H.	8680 Miscellaneous Govt. Accounts				
	102 Write Off from Heads of Account Closing to Balance	-	-	-	-
Total	8680 Miscellaneous Govt. Accounts	-	-	-	-
M.H.	8782 Cash Remittances and Adjustments Between Officers Rendering Accounts to the Same Accounts Officer				
	102 Public Works Remittances	17749896	1	1	1
	103 Forest Remittances	689720	1	1	1
	108 Other Departmental Remittances	772144	1	1	1
Total	8782 Cash Remittances and Adjustments Between Officers Rendering Accounts to the Same Accounts Officer	19211760	3	3	3