

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

(In Thousands of Rupees)

Head of Accounts	Actual	Budget	Revised	Budget		
	Estimate 2016-17	Estimate 2017-18	Estimate 2017-18	Estimate 2018-19		
A TAX REVENUE						
(a) Goods and Services Tax						
	0005	Central Goods and Services Tax (CGST)	-	-	3412700	9308500
	0006	State Goods and Services Tax (SGST)	-	-	2219909	2530696
	0008	Integrated Goods and Services Tax (IGST)	-	-	2495500	770700
	0009	Goods and Services Tax Compensation Cess	-	-	1	1105812
Total	(a) Goods and Services Tax		-	-	8128110	13715708
(b) Taxes on Income and Expenditure						
	0020	Corporation Tax	6386100	7317600	7569900	8844000
	0021	Taxes on Income other than Corporation Tax	4676924	6397501	6392301	7186901
	0028	Other Taxes on Income and Expenditure	78159	100000	100000	100000
Total	(b) Taxes on Income and Expenditure		11141183	13815101	14062201	16130901
(c) Taxes on Property, Capital and other transactions Transactions						
	0029	Land Revenue	63955	70896	63955	71000
	0030	Stamps and Registration Fees	125659	78246	122435	133400
	0032	Taxes on Wealth	6200	-200	-300	-300
Total	(c) Taxes on Property, Capital and other transactions Transactions		195814	148942	186090	204100
(d) Taxes on Commodities and Services other than Goods and Services Tax						
	0037	Customs	2877900	3492700	1821800	1425000
	0038	Union Excise Duties	3517900	3650800	1887100	1388600
	0039	State Excise	1562367	1550000	1537974	1585400
	0040	Taxes on Sales, Trade etc.	3648181	3882600	2140110	1540000
	0041	Taxes on Vehicles	249024	285000	300000	310500
	0044	Service Tax	3226900	3919400	1126200	-

(In Thousands of Rupees)

Head of Accounts		Actual	Budget	Revised	Budget
		Estimate	Estimate	Estimate	Estimate
		2016-17	2017-18	2017-18	2018-19
	0045 Other Taxes and Duties on Commodities and Services	798269	728388	518288	326312
Total	(d) Taxes on Commodities and Services other than Goods and Services Tax	15880541	17508888	9331472	6575812
Total	A TAX REVENUE	27217538	31472931	31707873	36626521
B NON-TAX REVENUE					
(b) Interest Receipts, Dividends and Profits					
	0049 Interest Receipts	783756	504075	504075	504075
	0050 Dividends and profits	20102	10000	10000	10000
Total	(b) Interest Receipts, Dividends and Profits	803858	514075	514075	514075
(c) OTHER NON-TAX REVENUE					
(i) General Services					
	0051 Public Service Commission	1532	200	200	700
	0055 Police	414275	527402	527402	571128
	0056 Jails	33	20	20	20
	0058 Stationery and Printing	21610	18500	18500	19500
	0059 Public Works	86492	43700	63600	45900
	0070 Other Administrative Services	93247	48294	48294	77919
	0071 Contributions and Recoveries towards Pension and Other Retirement Benefits	34709	80000	80000	100000
	0075 Misc. General Services	452509	500002	550002	550002
Total	(i) General Services	1104407	1218118	1288018	1365169
(ii) Social Services					
	0202 Education, Sports, Art & Culture	20532	11506	11506	11696
	0210 Medical and Public Health	25890	25000	25000	25000
	0215 Water Supply and Sanitation	40448	50000	50000	100010
	0216 Housing	5678	6000	6000	6000
	0217 Urban Development	14032	4822	4822	4175
	0220 Information and Publicity	1824	1700	1700	1750
	0230 Labour and Employment	6151	3000	3000	3000

(In Thousands of Rupees)

Head of Accounts	Actual	Budget	Revised	Budget
	Estimate	Estimate	Estimate	Estimate
	2016-17	2017-18	2017-18	2018-19
0235 Social Security & Welfare	1783	314	314	382
0250 Other Social Services	555	600	600	600
Total (ii) Social Services	116893	102942	102942	152613
(iii) Economic Services				
0401 Crop Husbandry	5661	9100	9100	6300
0403 Animal Husbandry	11983	9950	9950	9950
0404 Dairy Development	-	1	1	1
0405 Fisheries	412	305	305	350
0406 Forestry and Wild Life	160197	135000	135000	135045
0407 Plantation	52070	51800	60000	70000
0408 Food Storage and Ware Housing	1196	1050	1050	1050
0425 Co-operation	502	250	250	250
0515 Other Rural Development Programme	5055	15000	15000	15000
0702 Minor Irrigation	2954	630	630	630
0801 Power	1700386	1601000	1949100	1901000
0851 Village and Small Industries	1155	2500	2500	2500
0852 Industries	5420	5550	5550	6550
0853 Non-Ferrous Mining & Metallurgical Industries	1320	800	800	800
1054 Roads and Bridges	-	-	-	-
1055 Road Transport	487088	550000	550000	590000
1452 Tourism	54177	45000	45000	46350
1475 Other General Economic Services	1631	1500	1500	1600
Total (iii) Economic Services	2491207	2429436	2785736	2787376
Total (c) OTHER NON-TAX REVENUE	3712507	3750496	4176696	4305158
Total B NON-TAX REVENUE	4516365	4264571	4690771	4819233
Total (A+B) Tax and Non-Tax Revenue	31733903	35737502	36398644	41445754
C GRANTS-IN -AID AND CONTRIBUTIONS				
1601 Grants-in-aid from Central Government	14369083	17525638	24705300	18363566
Total C GRANTS-IN -AID AND CONTRIBUTIONS	14369083	17525638	24705300	18363566
Total REVENUE RECEIPTS	46102986	53263140	61103944	59809320

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

<i>(In Thousands of Rupees)</i>				
Head of Accounts	Actual Estimate 2016-17	Budget Estimate 2017-18	Revised Estimate 2017-18	Budget Estimate 2018-19
<i>(In Thousands of Rupees)</i>				
Head of Accounts	Actual Estimate 2016-17	Budget Estimate 2017-18	Revised Estimate 2017-18	Budget Estimate 2018-19
E PUBLIC DEBT				
6003 Internal Debt of the State Government	7766109	8815254	10450000	10284800
6004 Loans & Advances from the Central Govt.	67291	740	740	370
Total	E PUBLIC DEBT	7833400	8815994	10450740
F LOANS AND ADVANCES				
6210 Loans for Medical and Public Health	272	-	272	272
6425 Loans for Co-operation	12508	8000	8000	8000
7610 Loans to Govt. Servants etc.	927	1	1	1
7615 Miscellaneous Loans	-	-	-	-
Total	F LOANS AND ADVANCES	13707	8001	8273
Total	CAPITAL RECEIPTS	7847107	8823995	10459013
Total	I CONSOLIDATED FUND OF SIKKIM - RECEIPTS	53950093	62087135	71562957

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

<i>(In Thousands of Rupees)</i>				
Head of Accounts	Actual Estimate 2016-17	Budget Estimate 2017-18	Revised Estimate 2017-18	Budget Estimate 2018-19
DISBURSEMENT MET FROM THE REVENUE ACCOUNT				
2011 State Legislature	5775	6520	6520	6520
2012 Governor	59441	65374	65374	77699
2014 Administration of Justice	115882	142570	148570	185300
2048 Appropriation for Reduction or Avoidance of Debt	120000	120000	120000	120000
2049 Interest payments	3243944	3696608	3626608	4635403

(In Thousands of Rupees)

Head of Accounts	Actual	Budget	Revised	Budget
	Estimate	Estimate	Estimate	Estimate
	2016-17	2017-18	2017-18	2018-19
2051 Public Service Commission	35644	36613	44813	51068
2059 Public Works	2030	2030	2030	2030
2062 Vigilance	25126	28076	28076	40484
2070 Other Administrative Services	-	-	-	-
2071 Pension and Other Retirement Benefits	8802	20340	20340	20340
2075 Miscellaneous General Services	20000	20000	20000	20000
2406 Forestry and Wild Life	2497	2500	2500	2500
2407 Plantations	149	150	150	150
Total				
DISBURSEMENT MET FROM THE REVENUE ACCOUNT	3639290	4140781	4084981	5161494
CAPITAL DISBURSEMENT OUTSIDE THE REVENUE ACCOUNT				
6003 Internal Debt of State Government	2360529	3174909	3324189	3651468
6004 Loans and Advances from the Central Government	102083	102087	102087	101721
Total				
CAPITAL DISBURSEMENT OUTSIDE THE REVENUE ACCOUNT	2462612	3276996	3426276	3753189
Total				
DISBURSEMENT CHARGED ON THE CONSOLIDATED FUND OF SIKKIM	6101902	7417777	7511257	8914683

(In Thousands of Rupees)

Head of Accounts	Actual Estimate 2016-17	Budget Estimate 2017-18	Revised Estimate 2017-18	Budget Estimate 2018-19
------------------	-------------------------------	-------------------------------	--------------------------------	-------------------------------

STATEMENT II - CONTINGENCY FUND OF SIKKIM - RECEIPT

(In Thousands of Rupees)

Head of Accounts	Actual Estimate 2016-17	Budget Estimate 2017-18	Revised Estimate 2017-18	Budget Estimate 2018-19
------------------	-------------------------------	-------------------------------	--------------------------------	-------------------------------

	II CONTINGENCY FUND			
	8000 Contingency Fund	-	-	-
Total	II CONTINGENCY FUND	-	-	-

STATEMENT II - CONTINGENCY FUND OF SIKKIM - DISBURSEMENT

	8000 Contingency Fund	3100	-	-
Total	II CONTINGENCY FUND	3100	-	-

STATEMENT III - PUBLIC ACCOUNTS OF SIKKIM - RECEIPTS

(In Thousands of Rupees)

Head of Accounts	Actual Estimate 2016-17	Budget Estimate 2017-18	Revised Estimate 2017-18	Budget Estimate 2018-19
------------------	-------------------------------	-------------------------------	--------------------------------	-------------------------------

	PUBLIC ACCOUNT			
	I SMALL SAVINGS, PROVIDENT FUNDS ETC.			
	(b) State Provident Funds			
	8009 State Provident Funds	2988450	3500000	3500000
				3300000

(In Thousands of Rupees)

Head of Accounts		Actual Estimate 2016-17	Budget Estimate 2017-18	Revised Estimate 2017-18	Budget Estimate 2018-19
(c) Other Accounts					
	8011 Insurance and Pension fund	58380	55000	55000	55000
Total	I SMALL SAVINGS, PROVIDENT FUNDS ETC.	3046830	3555000	3555000	3355000
J RESERVE FUNDS					
(a) Reserve Fund Bearing Interest					
	8121 General and Other Reserve Fund	352034	340000	345000	370000
Total	(a) Reserve Fund Bearing Interest	352034	340000	345000	370000
(b) Reserve Fund Not Bearing Interest					
	8222 Sinking Fund	406356	120000	120000	120000
	8235 General and Other Reserve Funds	810316	710000	710000	440000
Total	(b) Reserve Fund Not Bearing Interest	1216672	830000	830000	560000
Total	J RESERVE FUNDS	1568706	1170000	1175000	930000
K DEPOSITS AND ADVANCES					
(a) Deposits bearing Interest					
	8342 Other Deposits	661701	850001	850001	1000001
(b) Deposits not bearing Interest					
	8443 Civil Deposits	7228813	8361518	8361518	8361518
	8449 Other Deposits	50300	60000	60000	100000
Total	K DEPOSITS AND ADVANCES	7940814	9271519	9271519	9461519

<i>(In Thousands of Rupees)</i>				
Head of Accounts	Actual Estimate 2016-17	Budget Estimate 2017-18	Revised Estimate 2017-18	Budget Estimate 2018-19
L SUSPENSE AND MISCELLANEOUS				
(b) Suspense				
8658 Suspense Accounts	34332	3	3	3
(c) Other Accounts				
8670 Cheques and Bills	37275555	33787753	33787753	37275555
8671 Departmental balance	10	10	10	10
8672 Permanent Cash Imprest	158	90	90	90
8673 Cash Balance Investment Account	25314016	16400000	16400000	16400000
8680 Miscellaneous Govt. Accounts				
Total L SUSPENSE AND MISCELLANEOUS	62624071	50187856	50187856	53675658
M REMITTANCES				
8782 Cash Remittances and Adjustments between Officers rendering accounts to the same Accounts officer	13484416	13006880	13006880	13484416
Total M REMITTANCES	13484416	13006880	13006880	13484416
Total III PUBLIC ACCOUNTS - RECEIPTS	88664837	77191255	77196255	80906593
Total STATE RECEIPTS (I+ II + III)	142614930	139278390	148759212	151009356
N CASH BALANCE				
8999 CASH BALANCE (OPENING)	2148048	2148164	1121664	937161
TOTAL	144762978	141426554	149880876	151946517

STATEMENT III - PUBLIC ACCOUNTS OF SIKKIM - DISBURSEMENTS

<i>(In Thousands of Rupees)</i>				
Head of Accounts	Actual Estimate 2016-17	Budget Estimate 2017-18	Revised Estimate 2017-18	Budget Estimate 2018-19
PUBLIC ACCOUNTS				
I SMALL SAVINGS, PROVIDENT FUNDS ETC.				
(b) Provident Funds				
8009 State Provident Funds	2186670	3400000	3400000	2600000

(In Thousands of Rupees)

Head of Accounts	Actual	Budget	Revised	Budget
	Estimate	Estimate	Estimate	Estimate
	2016-17	2017-18	2017-18	2018-19
8011 Insurance and Pension fund				
107 State Government Employees Group Insurance Scheme				
01 Insurance Funds	2084	6000	6000	6000
02 Savings Funds	25113	18000	18000	18000
Total	I SMALL SAVINGS, PROVIDENT FUNDS ETC.	2213867	3424000	3424000
				2624000
J RESERVE FUNDS				
(a) Reserve Fund Bearing Interest				
8121 General and Other Reserve Fund	345148	470000	475000	480000
Total	(a) Reserve Fund Bearing Interest	345148	475000	480000
(b) Reserve Fund Not Bearing Interest				
8222 Sinking Funds				
01 Appropriation for reduction or avoidance of Debt				
101 Sinking Funds	-	-	-	-
02 Sinking Fund Investment Account				
101 Sinking Fund Investment Account	439567	120000	120000	120000
8235 General and Other Reserve Funds				
117 Guarantee Redemption Fund				
120 Guarantee Redemption Fund - Investment Account				
	51784	20000	20000	20000
200 Other Funds				
02 Sikkim Transport Infrastructure Development Fund	324686	250000	250000	-
03 Sikkim Ecology Fund	312018	600000	600000	208000
04 State Energy Conservation Fund	-	20000	20000	20000
05 Special Development Fund (Animal Husbandry)				

(In Thousands of Rupees)

Head of Accounts	Actual	Budget	Revised	Budget
	Estimate	Estimate	Estimate	Estimate
	2016-17	2017-18	2017-18	2018-19
201 Other Funds-Investment Account				
01 State Energy Conservation Fund	-	20000	20000	5000
02 Special Development Fund (Lottery)	-	-	-	150000
03 Sikkim Transport Infrastructure Development Fund	-	-	-	250000
Total (b) Reserve Fund Not Bearing Interest	1128055	1030000	1030000	773000
Total J RESERVE FUNDS	1473203	1500000	1505000	1253000
K DEPOSITS AND ADVANCES				
(a) Deposits bearing Interest				
8342 Other Deposits	611052	850001	850001	1000001
(b) Deposits not bearing Interest				
8443 Civil Deposits				
103 Security Deposits	20766	144772	144772	144772
104 Civil Court Deposits	-	695	695	695
108 Public Works Deposits	775726	343279	343279	343279
109 Forest Deposits	24698	5159	5159	5159
116 Deposit under various Central and State Acts				
01 Deposits under Section 4 (a) of the Lottery (Regulation) Act, 1998	5659494	7860000	7860000	7860000
800 Other Deposits	26	7613	7613	7613
Total 8443 Civil Deposits	6480710	8361518	8361518	8361518
8449 Other Deposits				
103 Subvention from Central Reserve Fund	47999	60000	60000	100000
Total 8449 Other Deposits	47999	60000	60000	100000
Total K DEPOSITS AND ADVANCES	7139761	9271519	9271519	9461519
L SUSPENSE AND MISCELLANEOUS				
(b) Suspense				
8658 Suspense Accounts				
101 Pay and Accounts Office-Suspense	11123	-	-	-
102 Suspense Accounts (Civil)	885	1	1	1
112 Tax Deducted at Source(TDS) Suspense	-	1	1	1

<i>(In Thousands of Rupees)</i>				
Head of Accounts	Actual Estimate 2016-17	Budget Estimate 2017-18	Revised Estimate 2017-18	Budget Estimate 2018-19
123 A.I.S. Officers' Group Insurance Schemes Subscriptions	-	-	-	-

(In Thousands of Rupees)

Head of Accounts	Actual	Budget	Revised	Budget
	Estimate	Estimate	Estimate	Estimate
	2016-17	2017-18	2017-18	2018-19
135 Cash Settlement between A.G. Sikkim and Other State				
Accountant Generals	-1573	1	1	1
(c) Other Accounts				
8670 Cheques and Bills	37988939	33787753	33787753	37988939
8671 Departmental Balances	1510	10	10	10
8672 Permanent Cash Imprest	175	90	90	90
8673 Cash Balance Investment Account	32900000	16070000	16070000	16070000
8680 Miscellaneous Govt. Account	-	-	-	-
Total L SUSPENSE AND MISCELLANEOUS	70901059	49857856	49857856	54059042
M REMITTANCES				
8782 Cash Remittances & Adjustments between Officers rendering accounts to the same				
Accounts officer	14194040	13006880	13006880	13101032
Total M REMITTANCES	14194040	13006880	13006880	13101032
Total III PUBLIC ACCOUNTS - DISBURSEMENT	95921930	77060255	77065255	80498593
Total STATE DISBURSEMENTS (I+II+III)	143641314	139278510	148943715	151009513
N CASH BALANCE				
8999 CASH BALANCE (CLOSING)	1121664	2148044	937161	937004
TOTAL	144762978	141426554	149880876	151946517