

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

(In Thousands of Rupees)

Head of Accounts	Actual 2017-18	Budget Estimate 2018-19	Revised Estimate 2018-19	Budget Estimate 2019-20
A TAX REVENUE				
(a) Goods and Services Tax				
0005 Central Goods and Services Tax (CGST)	352800	9308500	7748700	8086500
0006 State Goods and Services Tax (SGST)	1713914	2530696	2530696	4150005
0008 Integrated Goods and Services Tax (IGST)	2495600	770700	-	-
0009 Goods and Services Tax Compensation Cess	-	1105812	1105812	2350000
Total (a) Goods and Services Tax	4562314	13715708	11385208	14586505
(b) Taxes on Income and Expenditure				
0020 Corporation Tax	8356400	8844000	8861000	10117700
0021 Taxes on Income other than Corporation Tax	6700513	7186901	7181301	7734401
0028 Other Taxes on Income and Expenditure	80386	100000	100000	150001
Total (b) Taxes on Income and Expenditure	15137299	16130901	16142301	18002102
(c) Taxes on Property, Capital and other transactions				
0029 Land Revenue	74435	71000	71000	86000
0030 Stamps and Registration Fees	135737	133400	133400	161400
0032 Taxes on Wealth	10100	-300	-300	-300
Total (c) Taxes on Property, Capital and other transactions	220272	204100	204100	247100
(d) Taxes on Commodities and Services other than Goods and Services Tax				
0037 Customs	2702500	1425000	2637200	2137600
0038 Union Excise Duties	2613400	1388600	1384700	1619300
0039 State Excise	1504747	1585400	1685400	2370000
0040 Taxes on Sales, Trade etc.	2496566	1540000	1540000	2000002
0041 Taxes on Vehicles	293664	310500	340000	491550
0044 Service Tax	3115200	-	134100	-

	0045 Other Taxes and Duties on Commodities and Services	583968	326312	326312	443212
Total	(d) Taxes on Commodities and Services other than Goods and Services Tax	13310045	6575812	8047712	9061664
Total	A TAX REVENUE	33229930	36626521	35779321	41897371
	B NON-TAX REVENUE				
	(b) Interest Receipts, Dividends and Profits				
	0049 Interest Receipts	1147625	504075	1257972	862483
	0050 Dividends and profits	29200	10000	20000	10000
Total	(b) Interest Receipts, Dividends and Profits	1176825	514075	1277972	872483
	(c) OTHER NON-TAX REVENUE				
	(i) General Services				
	0051 Public Service Commission	3383	700	700	2000
	0055 Police	453942	571128	571128	881172
	0056 Jails	27	20	20	20
	0058 Stationery and Printing	30812	19500	19500	31000
	0059 Public Works	153817	45900	171580	146500
	0070 Other Administrative Services	52993	77919	77919	232313
	0071 Contributions and Recoveries towards Pension and Other Retirement Benefits	53929	100000	100000	180000
	0075 Misc. General Services	589363	550002	550002	350002
Total	(i) General Services	1338266	1365169	1490849	1823007
	(ii) Social Services				
	0202 Education, Sports, Art & Culture	23160	11696	11696	13180
	0210 Medical and Public Health	21086	25000	25000	57500
	0215 Water Supply and Sanitation	48762	100010	100010	80010
	0216 Housing	5867	6000	6000	6600
	0217 Urban Development	20261	4175	4175	19975
	0220 Information and Publicity	2418	1750	1750	2400
	0230 Labour and Employment	6017	3000	3000	7500

	0235 Social Security & Welfare	4976	382	382	5000
	0250 Other Social Services	535	600	600	660
Total	(ii) Social Services	133082	152613	152613	192825
	(iii) Economic Services				
	0401 Crop Husbandry	3395	6300	6300	6910
	0403 Animal Husbandry	23983	9950	9950	10600
	0404 Dairy Development	-	1	1	1
	0405 Fisheries	378	350	350	430
	0406 Forestry and Wild Life	142090	135045	135045	175000
	0407 Plantation	21900	70000	70000	25000
	0408 Food Storage and Ware Housing	996	1050	1050	1155
	0425 Co-operation	1058	250	250	300
	0515 Other Rural Development Programme	9066	15000	15000	16500
	0702 Minor Irrigation	3372	630	630	693
	0801 Power	3102560	1901000	2631000	3201000
	0851 Village and Small Industries	1855	2500	2500	2750
	0852 Industries	8698	6550	6550	8600
	0853 Non-Ferrous Mining & Metallurgical Industries	1823	800	800	800
	1054 Roads and Bridges	-	-	-	-
	1055 Road Transport	520849	590000	610000	650000
	1452 Tourism	51396	46350	46350	53340
	1475 Other General Economic Services	2169	1600	1600	4000
Total	(iii) Economic Services	3895588	2787376	3537376	4157079
Total	(c) OTHER NON-TAX REVENUE	5366936	4305158	5180838	6172911
Total	B NON-TAX REVENUE	6543761	4819233	6458810	7045394
Total	(A+B) Tax and Non-Tax Revenue	39773691	41445754	42238131	48942765
	C GRANTS-IN -AID AND CONTRIBUTIONS				
	1601 Grants-in-aid from Central Government	12354216	18363566	25529442	25031598
Total	C GRANTS-IN -AID AND CONTRIBUTIONS	12354216	18363566	25529442	25031598
Total	REVENUE RECEIPTS	52127907	59809320	67767573	73974363

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

(In Thousands of Rupees)

Head of Accounts	Actual 2017-18	Budget Estimate 2018-19	Revised Estimate 2018-19	Budget Estimate 2019-20
E PUBLIC DEBT				
6003 Internal Debt of the State Government	10509255	10284800	11444800	8623500
6004 Loans & Advances from the Central Govt.	25351	370	370	88500
Total E PUBLIC DEBT	10534606	10285170	11445170	8712000
F LOANS AND ADVANCES				
6210 Loans for Medical and Public Health	272	272	272	272
6425 Loans for Co-operation	8000	8000	8000	8000
7610 Loans to Govt. Servants etc.	854	1	1	1
7615 Miscellaneous Loans	-	-	-	-
Total F LOANS AND ADVANCES	9126	8273	8273	8273
Total CAPITAL RECEIPTS	10543732	10293443	11453443	8720273
Total I CONSOLIDATED FUND OF SIKKIM - RECEIPTS	62671639	70102763	79221016	82694636