

DEMAND NO. 10
FINANCE, REVENUE AND EXPENDITURE

| | | |
|---|-------------|---|
| A - General Services (b) Fiscal Services | | |
| (i) Collection of Taxes on Income and Expenditure | 2020 | Collection of Taxes on Income and Expenditure |
| (ii) Collection of Taxes on Property and Capital Transactions | 2030 | Stamps and Registration |
| (iii) Collection of Taxes on Commodities & Services | 2040 | Taxes on Sales, Trade etc. |
| | 2043 | Collection |
| | 2045 | Other Taxes |
| | 2047 | Other Fiscal |
| (c) Interest payment and Servicing of Debt | 2048 | <i>Appropriation for Reduction or Avoidance of Debt</i> |
| | 2049 | <i>Interest Payments (Charged)</i> |
| (d) Administrative Services | 2052 | Secretariat - General Services |
| | 2054 | Treasury & Accounts Administration |
| (e) Pensions and Miscs. General Services | 2071 | Pensions and Other Retirement Benefits |
| | 2075 | Miscellaneous General Services |
| B - Social Services (g) Social Welfare & Nutrition | 2235 | Social Security & Welfare |
| E - Public Debt | 6003 | <i>Internal Debt of the State Government</i> |
| | 6004 | <i>Loans & Advances from the Central Government</i> |
| F - Loans and Advances | 7610 | Loans to Government Servants etc. |

I. Estimate of the amount required in the year ending 31st March, 2020 to defray the charges in respect of Finance, Revenue and Expenditure

| | | | |
|----------------|-----------------|----------------|-----------------|
| | Revenue | Capital | Total |
| <i>Charged</i> | 5511791 | 4141035 | 9652826 |
| Voted | 13355908 | 13500 | 13369408 |

II. Details of the estimates and the heads under which this grant will be accounted for:

| | | <i>(In Thousands of Rupees)</i> | | |
|------------------------|--|---------------------------------|-----------------------------|----------------------------|
| | Actuals 2017-18 | Budget Estimate 2018-19 | Revised Estimate 2018-19 | Budget Estimate 2019-20 |
| REVENUE SECTION | | | | |
| M.H. | 2020 Collection of Taxes on Income and Expenditure | | | |
| | 00.105 Collection Charges - Taxes on Professions, Trades, Callings and Employment | | | |
| | 44 Head Office Establishment | | | |
| | 00.44.01 Salaries | 7134 | 8448 | 14348 |
| | 00.44.11 Travel Expenses | 355 | 120 | 120 |

(In Thousands of Rupees)

| Major /Sub-Major/Minor/Sub/Detailed Heads | Actuals 2017-18 | Budget Estimate 2018-19 | Revised Estimate 2018-19 | Budget Estimate 2019-20 |
|--|--------------------|----------------------------|-----------------------------|----------------------------|
| 00.44.13 Office Expenses | 248 | 750 | 750 | 750 |
| 00.44.50 Other Charges | 4759 | 2500 | 2500 | 2500 |
| Total 44 Head Office Establishment | 12496 | 11818 | 11818 | 17718 |
| 66 Jorethang Sub-Division | | | | |
| 00.66.01 Salaries | 7233 | 5825 | 5825 | 6367 |
| 00.66.11 Travel Expenses | 55 | 55 | 55 | 55 |
| 00.66.13 Office Expenses | 488 | 230 | 230 | 230 |
| Total 66 Jorethang Sub-Division | 7776 | 6110 | 6110 | 6652 |
| 62 National E-Governance Action Plan (Ne-GAP) | | | | |
| 82 Mission Mode Project (State Share) | | | | |
| 62.82.81 Computerisation of Commercial Taxes | 5800 | - | - | - |
| Total 82 Mission Mode Project (State Share) | 5800 | - | - | - |
| Total 62 National E-Governance Action Plan (Ne-GAP) | 5800 | - | - | - |
| Total 00.105 Collection Charges - Taxes on Professions, Trades, Callings and Employment | 26072 | 17928 | 17928 | 24370 |
| Total 2020 Collection of Taxes on Income and Expenditure | 26072 | 17928 | 17928 | 24370 |
| M.H. 2030 Stamps and Registration | | | | |
| 01 Stamps- Judicial | | | | |
| 01.101 Cost of Stamps | | | | |
| 00.00.71 Judicial Stamps | 1454 | 1500 | 1500 | 1500 |
| Total 01.101 Cost of Stamps | 1454 | 1500 | 1500 | 1500 |
| Total 01 Stamps- Judicial | 1454 | 1500 | 1500 | 1500 |
| 02 Stamps -Non-Judicial | | | | |
| 02.101 Cost of Stamps | | | | |
| 00.00.72 Service Postage Stamps | - | 500 | 500 | 500 |
| Total 02.101 Cost of Stamps | - | 500 | 500 | 500 |
| Total 02 Stamps- Non-Judicial | - | 500 | 500 | 500 |
| Total 2030 Stamps and Registration | 1454 | 2000 | 2000 | 2000 |

(In Thousands of Rupees)

| Major /Sub-Major/Minor/Sub/Detailed Heads | Actuals 2017-18 | Budget Estimate 2018-19 | Revised Estimate 2018-19 | Budget Estimate 2019-20 |
|---|--------------------|----------------------------|-----------------------------|----------------------------|
| M.H. 2040 Taxes on Sales, Trade etc. | | | | |
| 00.101 Collection Charges | | | | |
| 44 Head Office Establishment | | | | |
| 00.44.01 Salaries | 11011 | - | - | - |
| 00.44.11 Travel Expenses | 106 | - | - | - |
| 00.44.13 Office Expenses | 772 | - | - | - |
| 00.44.14 Rents, Rates & Taxes | 60 | - | - | - |
| 00.44.50 Other Charges | 1158 | - | - | - |
| Total 44 Head Office Establishment | 13107 | - | - | - |
| 66 Jorethang Sub-Division | | | | |
| 00.66.01 Salaries | 2636 | - | - | - |
| 00.66.11 Travel Expenses | 38 | - | - | - |
| 00.66.13 Office Expenses | 299 | - | - | - |
| 00.66.14 Rents, Rates & Taxes | 82 | - | - | - |
| Total 66 Jorethang Sub-Division | 3055 | - | - | - |
| Total 00.101 Collection Charges | 16162 | - | - | - |
| Total 2040 Taxes on Sales, Trade etc | 16162 | - | - | - |
| 2043 Collection Charges under State Goods and Services Tax | | | | |
| 00.101 Collection Charges | | | | |
| 44 Head Office Establishment | | | | |
| 00.44.01 Salaries | 23236 | 41240 | 41240 | 46745 |
| 00.44.02 Wages | - | - | - | 2700 |
| 00.44.11 Travel Expenses | 292 | 400 | 400 | 400 |
| 00.44.13 Office Expenses | 2669 | 5000 | 5000 | 5000 |
| 00.44.14 Rents, Rates & Taxes | 232 | 400 | 400 | 400 |
| 00.44.50 Other Charges | 5464 | 7000 | 7000 | 3553 |
| Total 44 Head Office Establishment | 31893 | 54040 | 54040 | 58798 |

(In Thousands of Rupees)

| Major /Sub-Major/Minor/Sub/Detailed Heads | Actuals 2017-18 | Budget Estimate 2018-19 | Revised Estimate 2018-19 | Budget Estimate 2019-20 |
|---|--------------------|----------------------------|-----------------------------|----------------------------|
| 66 Jorethang Sub-Division | | | | |
| 00.66.01 Salaries | 4495 | 9636 | 9636 | 19610 |
| 00.66.02 Wages | - | - | - | 736 |
| 00.66.11 Travel Expenses | 162 | 200 | 200 | 200 |
| 00.66.13 Office Expenses | 782 | 940 | 940 | - |
| 00.66.14 Rents, Rates & Taxes | 176 | 530 | 530 | 530 |
| Total 66 Jorethang Sub-Division | 5615 | 11306 | 11306 | 21076 |
| Total 00.101 Collection Charges | 37508 | 65346 | 65346 | 79874 |
| Total 2043 Collection Charges under State Goods and Services Tax | 37508 | 65346 | 65346 | 79874 |
| 2045 Other Taxes and Duties on Commodities & Services | | | | |
| 00.797 Transfer to Reserve Funds/Deposit Accounts | | | | |
| 00.00.71 Transfer to the Sikkim Transport Infrastructure Development Fund | 215829 | 250000 | 250000 | 360000 |
| Total 00.797 Transfer to Reserve Funds/Deposit Accounts | 215829 | 250000 | 250000 | 360000 |
| Total 2045 Other Taxes and Duties on Commodities & Services | 215829 | 250000 | 250000 | 360000 |
| M.H. 2047 Other Fiscal Services | | | | |
| 00.110 Goods and Services Tax Network (GSTN) : Special Purpose Vehicle (SPV) | | | | |
| 00.00.71 Share of Pre-Operative Expenses, Corpus Fund and Advance User Charges | 1229 | 600 | 600 | 600 |
| Total 00.110 Goods and Services Tax Network (GSTN) : Special Purpose Vehicle (SPV) | 1229 | 600 | 600 | 600 |
| Total 2047 Other Fiscal Services | 1229 | 600 | 600 | 600 |
| M.H. 2048 Appropriation for Reduction or Avoidance of Debt (Charged) | | | | |
| 00.101 Sinking Funds | | | | |
| 60 Market Loan | | | | |
| 60.00.71 Sinking Fund | 120000 | 120000 | 120000 | 120000 |

(In Thousands of Rupees)

| Major /Sub-Major/Minor/Sub/Detailed Heads | | Actuals 2017-18 | Budget Estimate 2018-19 | Revised Estimate 2018-19 | Budget Estimate 2019-20 |
|---|---|--------------------|----------------------------|-----------------------------|----------------------------|
| Total | 60 Market Loan | 120000 | 120000 | 120000 | 120000 |
| Total | 00.101 Sinking Funds | 120000 | 120000 | 120000 | 120000 |
| Total | 2048 Appropriation for Reduction or Avoidance of Debt (Charged) | 120000 | 120000 | 120000 | 120000 |
| M.H. | 2049 Interest Payments (Charged) | | | | |
| | 01 Interest on Internal Debt | | | | |
| | 01.101 Interest on Market Loans | | | | |
| | 00.00.45 Interest | 2409505 | 3341751 | 3341751 | 3929726 |
| | 00.00.46 Interest on Power Bonds | - | 1 | 1 | 1 |
| Total | 01.101 Interest on Market Loans | 2409505 | 3341752 | 3341752 | 3929727 |
| | 01.125 Interest on Special Central Government Securities, Issued to NSSF Against Reinvestment of Sums Received on Redemption of Special Central/State Government | | | | |
| | 00.00.45 Interest | 127087 | 157489 | 157489 | 144853 |
| Total | 01.125 Interest on Special Central Government Securities, Issued to NSSF Against Reinvestment of Sums Received on Redemption of Special Central/State Government | 127087 | 157489 | 157489 | 144853 |
| | 01.200 Interest on Other Internal Debts | | | | |
| | 60 Life Insurance Corporation of India | | | | |
| | 60.00.45 Interest | 80756 | 71644 | 71644 | 64527 |
| Total | 60 Life Insurance Corporation of India | 80756 | 71644 | 71644 | 64527 |
| | 61 General Insurance Corporation | | | | |
| | 61.00.45 Interest | 18 | 5 | 5 | 1 |
| Total | 61 General Insurance Corporation | 18 | 5 | 5 | 1 |

(In Thousands of Rupees)

| Major /Sub-Major/Minor/Sub/Detailed Heads | Actuals 2017-18 | Budget Estimate 2018-19 | Revised Estimate 2018-19 | Budget Estimate 2019-20 |
|---|--------------------|----------------------------|-----------------------------|----------------------------|
| 62 Rural Electrification Corporation | | | | |
| 62.00.45 Interest | 15685 | 14863 | 14863 | 13212 |
| Total 62 Rural Electrification Corporation | 15685 | 14863 | 14863 | 13212 |
| 63 National Insurance Company | | | | |
| 63.00.45 Interest | 1486 | 1300 | 1300 | 1114 |
| Total 63 National Insurance Company | 1486 | 1300 | 1300 | 1114 |
| 64 National Co-operative Development | | | | |
| 64.00.45 Interest | 3180 | 2144 | 2144 | 1183 |
| Total 64 National Co-operative Development | 3180 | 2144 | 2144 | 1183 |
| 65 Bank Over Draft | | | | |
| 65.00.45 Interest | - | 1 | 1 | 1 |
| Total 65 Bank Over Draft | - | 1 | 1 | 1 |
| 66 NABARD | | | | |
| 66.00.45 Interest | 137249 | 144023 | 144023 | 139506 |
| Total 66 NABARD | 137249 | 144023 | 144023 | 139506 |
| Total 01.200 Interest on Other Internal Debts | 238374 | 233980 | 233980 | 219544 |
| Total 01 Interest on Internal Debt | 2774966 | 3733221 | 3733221 | 4294124 |
| 03 Interest on Small Savings, Provident Funds, etc. | | | | |
| 03.104 Interest on State Provident Funds | | | | |
| 67 General Provident Fund | | | | |
| 67.00.45 Interest | 695500 | 750000 | 750000 | 750000 |
| Total 67 General Provident Fund | 695500 | 750000 | 750000 | 750000 |
| Total 03.104 Interest on State Provident Funds | 695500 | 750000 | 750000 | 750000 |

(In Thousands of Rupees)

| Major /Sub-Major/Minor/Sub/Detailed Heads | Actuals 2017-18 | Budget Estimate 2018-19 | Revised Estimate 2018-19 | Budget Estimate 2019-20 |
|---|--------------------|----------------------------|-----------------------------|----------------------------|
| 03.108 Interest on Insurance and Pension Fund | | | | |
| 68 Sikkim State Government Employees Group Insurance Scheme. | | | | |
| 68.00.45 Interest | 51134 | 56000 | 56000 | 56000 |
| Total 68 Sikkim State Government Employees Group Insurance Scheme. | 51134 | 56000 | 56000 | 56000 |
| Total 03.108 Interest on Insurance and Pension Fund | 51134 | 56000 | 56000 | 56000 |
| 03.111 Interest on Other Deposits and Accounts | | | | |
| 60 State Compensatory Affortestation (SCA) | | | | |
| 60.00.45 Interest | - | - | - | 176561 |
| Total 60 State Compensatory Affortestation (SCA) | - | - | - | 176561 |
| Total 03.111 Interest on Other Deposits and Accounts | - | - | - | 176561 |
| Total 03 Interest on Small Savings, Provident Funds, etc. | 746634 | 806000 | 806000 | 982561 |
| 04 Interest on Loans and Advances from Central Govt. | | | | |
| 04.101 Interest on Loans for State/ Union Territory Plan Schemes | | | | |
| 69 Block Loans | | | | |
| 69.00.45 Interest | 34512 | 36195 | 36195 | 40411 |
| 69.00.46 Interest on NLCPR Loans | 6571 | 5635 | 5635 | 4699 |
| 69.00.47 Interest on NEC Loans | 1929 | 1677 | 1677 | 1424 |
| Total 69 Block Loans | 43012 | 43507 | 43507 | 46534 |
| Total 04.101 Interest on Loans for State/ Union Territory Plan Schemes | 43012 | 43507 | 43507 | 46534 |
| 04.103 Interest on Loans for Centrally Sponsored Plan | | | | |
| 31 Police Department | | | | |
| 60 Modernisation of Police | | | | |
| 31.60.45 Interest | 1251 | 1099 | 1099 | 950 |
| Total 60 Modernisation of Police | 1251 | 1099 | 1099 | 950 |
| Total 31 Police Department | 1251 | 1099 | 1099 | 950 |

(In Thousands of Rupees)

| Major /Sub-Major/Minor/Sub/Detailed Heads | Actuals 2017-18 | Budget Estimate 2018-19 | Revised Estimate 2018-19 | Budget Estimate 2019-20 |
|---|--------------------|----------------------------|-----------------------------|----------------------------|
| 44 Others | | | | |
| 73 Interest on House Building advance | | | | |
| 44.73.45 Interest | 563 | 523 | 523 | 823 |
| Total 73 Interest on House Building advance | 563 | 523 | 523 | 823 |
| Total 44 Others | 563 | 523 | 523 | 823 |
| Total 04.103 Interest on Loans for Centrally Sponsored Plan | 1814 | 1622 | 1622 | 1773 |
| 04.109 Interest on State Plan Loans Consolidated in terms of recommendations of the 12th Finance Commission | | | | |
| 00.00.45 Interest | 55307 | 51053 | 51053 | 46799 |
| Total 04.109 Interest on State Plan Loans Consolidated in terms of recommendations of the 12th Finance Commission | 55307 | 51053 | 51053 | 46799 |
| Total 04 Interest on Loans and Advances from Central Govt. | 100133 | 96182 | 96182 | 95106 |
| Total 2049 Interest Payments (Charged) | 3621733 | 4635403 | 4635403 | 5371791 |
| M.H. 2052 Secretariat - General Services | | | | |
| 00.090 Secretariat | | | | |
| 10 Finance Department | | | | |
| 10.00.01 Salaries | 35943 | 40915 | 40915 | 62666 |
| 10.00.02 Wages | - | - | - | 4319 |
| 10.00.11 Travel Expenses | 536 | 400 | 400 | 400 |
| 10.00.13 Office Expenses | 13198 | 11100 | 11100 | 5843 |
| 10.00.42 Lump sum provision for revision of Pay & Allowances | - | 1451000 | 1451000 | 158265 |
| 10.00.50 Other Charges | 11632 | 8000 | 8000 | 8000 |
| Total 10 Finance Department | 61309 | 1511415 | 1511415 | 239493 |
| Total 00.090 Secretariat | 61309 | 1511415 | 1511415 | 239493 |
| Total 2052 Secretariat - General Services | 61309 | 1511415 | 1511415 | 239493 |

(In Thousands of Rupees)

| Major /Sub-Major/Minor/Sub/Detailed Heads | Actuals 2017-18 | Budget Estimate 2018-19 | Revised Estimate 2018-19 | Budget Estimate 2019-20 |
|--|--------------------|----------------------------|-----------------------------|----------------------------|
| M.H. 2054 Treasury & Accounts Administration | | | | |
| 00.095 Directorate of Accounts & Treasuries | | | | |
| 10 Finance Department | | | | |
| 58 Directorate of Accounts | | | | |
| 10.58.01 Salaries | 9690 | 10590 | 10590 | 10607 |
| 10.58.11 Travel Expenses | 49 | 50 | 50 | 50 |
| 10.58.13 Office Expenses | 600 | 600 | 600 | 600 |
| Total 58 Directorate of Accounts | 10339 | 11240 | 11240 | 11257 |
| 59 Internal Audit | | | | |
| 10.59.01 Salaries | 10872 | 11032 | 11032 | 15482 |
| 10.59.02 Wages | - | - | - | 295 |
| 10.59.11 Travel Expenses | 290 | 300 | 300 | 300 |
| 10.59.13 Office Expenses | 810 | 800 | 800 | 293 |
| Total 59 Internal Audit | 11972 | 12132 | 12132 | 16370 |
| 60 Pension, Group Insurance & Provident Fund | | | | |
| 10.60.01 Salaries | 29648 | 29052 | 29052 | 39054 |
| 10.60.02 Wages | - | - | - | 982 |
| 10.60.11 Travel Expenses | 47 | 113 | 113 | 113 |
| 10.60.13 Office Expenses | 6311 | 4000 | 4000 | 2107 |
| Total 60 Pension, Group Insurance & Provident Fund | 36006 | 33165 | 33165 | 42256 |
| Total 10 Finance Department | 58317 | 56537 | 56537 | 69883 |
| Total 00.095 Directorate of Accounts & Treasuries | 58317 | 56537 | 56537 | 69883 |
| 00.096 Pay & Accounts Offices | | | | |
| 00.44 Head Office Establishment | | | | |
| 00.44.01 Salaries | 27848 | 27943 | 27943 | 34793 |
| 00.44.02 Wages | - | - | - | 1065 |
| 00.44.11 Travel Expenses | 108 | 108 | 108 | 108 |
| 00.44.13 Office Expenses | 2749 | 2750 | 2750 | 1084 |
| Total 00.44 Head Office Establishment | 30705 | 30801 | 30801 | 37050 |

(In Thousands of Rupees)

| Major /Sub-Major/Minor/Sub/Detailed Heads | Actuals 2017-18 | Budget Estimate 2018-19 | Revised Estimate 2018-19 | Budget Estimate 2019-20 |
|--|--------------------|----------------------------|-----------------------------|----------------------------|
| 00.45 East District | | | | |
| 00.45.01 Salaries | 22495 | 25505 | 25505 | 32648 |
| 00.45.02 Wages | - | - | - | 349 |
| 00.45.11 Travel Expenses | 90 | 90 | 90 | 90 |
| 00.45.13 Office Expenses | 6636 | 1800 | 1800 | 743 |
| Total 00.45 East District | 29221 | 27395 | 27395 | 33830 |
| 00.46 West District | | | | |
| 00.46.01 Salaries | 9061 | 10022 | 10022 | 34744 |
| 00.46.11 Travel Expenses | 250 | 250 | 250 | 250 |
| 00.46.13 Office Expenses | 1910 | 1910 | 1910 | 1071 |
| Total 00.46 West District | 11221 | 12182 | 12182 | 36065 |
| 00.47 North District | | | | |
| 00.47.01 Salaries | 5598 | 6857 | 6857 | 8976 |
| 00.47.02 Wages | - | - | - | 616 |
| 00.47.11 Travel Expenses | 170 | 200 | 200 | 200 |
| 00.47.13 Office Expenses | 2041 | 1500 | 1500 | 869 |
| Total 00.47 North District | 7809 | 8557 | 8557 | 10661 |
| 00.48 South District | | | | |
| 00.48.01 Salaries | 12048 | 14202 | 14202 | 21867 |
| 00.48.02 Wages | - | - | - | 686 |
| 00.48.11 Travel Expenses | 200 | 200 | 200 | 200 |
| 00.48.13 Office Expenses | 2100 | 2100 | 2100 | 1145 |
| Total 00.48 South District | 14348 | 16502 | 16502 | 23898 |
| Total 00.096 Pay & Accounts Offices | 93304 | 95437 | 95437 | 141504 |
| 00.098 Local Fund Audit | | | | |
| 00.44 Head Office Establishment | | | | |
| 00.44.01 Salaries | 10668 | 8253 | 8253 | 14904 |

(In Thousands of Rupees)

| Major /Sub-Major/Minor/Sub/Detailed Heads | Actuals 2017-18 | Budget Estimate 2018-19 | Revised Estimate 2018-19 | Budget Estimate 2019-20 |
|---|--------------------|----------------------------|-----------------------------|----------------------------|
| 00.44.11 Travel Expenses | 811 | 900 | 900 | 900 |
| 00.44.13 Office Expenses | 387 | 300 | 300 | 300 |
| Total 00.098 Local Fund Audit | 11866 | 9453 | 9453 | 16104 |
| 00.800 Other Expenditure | | | | |
| 42 Central Record Keeping Agency Charges | | | | |
| 42.00.50 Other Charges | 2806 | 3000 | 3000 | 3000 |
| Total 42 Central Record Keeping Agency Charges | 2806 | 3000 | 3000 | 3000 |
| 43 Sikkim Integrated Financial Management System | | | | |
| 43.00.50 Sikkim Integrated Financial Management System Version 2.0 (SIFMS) | - | - | 1 | 1 |
| Total 43 Sikkim Integrated Financial Management System | - | - | 1 | 1 |
| 62 National E-governance Action Plan (NeGAP) | | | | |
| 43 Mission Mode Project (Central Share) | | | | |
| 62.43.81 Treasury Computerisation (SIFMS) | 2419 | - | - | - |
| Total 43 Mission Mode Project (Central Share) | 2419 | - | - | - |
| Total 62 National e-governance Action Plan (NeGAP) | 2419 | - | - | - |
| Total 00.800 Other Expenditure | 5225 | 3000 | 3001 | 3001 |
| Total 2054 Treasury & Accounts Administration | 168712 | 164427 | 164428 | 230492 |
| M.H. 2071 Pensions and Other Retirement Benefits | | | | |
| 01 Civil | | | | |
| 01.101 Superannuation and Retirement Allowances | | | | |
| 00.00.71 Superannuation & Retirement Allowances | 2118908 | 2450000 | 2450000 | 4436000 |
| Total 01.101 Superannuation and Retirement Allowances | 2118908 | 2450000 | 2450000 | 4436000 |
| 01.102 Commuted value of Pensions | | | | |
| 00.00.04 Pensionary Charges | 449089 | 630000 | 630000 | 3210000 |
| Total 01.102 Commuted value of Pensions | 449089 | 630000 | 630000 | 3210000 |

(In Thousands of Rupees)

| Major /Sub-Major/Minor/Sub/Detailed Heads | Actuals 2017-18 | Budget Estimate 2018-19 | Revised Estimate 2018-19 | Budget Estimate 2019-20 |
|---|--------------------|----------------------------|-----------------------------|----------------------------|
| 01.104 Gratuities | | | | |
| 60 Payment of Gratuities | | | | |
| 60.00.04 Pensionary Charges | 831229 | 1000000 | 1000000 | 1400000 |
| Total 01.104 Gratuities | 831229 | 1000000 | 1000000 | 1400000 |
| 01.105 Family Pensions | | | | |
| 00.00.04 Pensionary Charges | 631379 | 900000 | 900000 | 1000000 |
| Total 01.105 Family Pensions | 631379 | 900000 | 900000 | 1000000 |
| 01.115 Leave Encashment Benefits | | | | |
| 00.00.76 Leave Encashment | 598362 | 900000 | 900000 | 1020000 |
| Total 01.115 Leave Encashment Benefits | 598362 | 900000 | 900000 | 1020000 |
| 01.117 Government Contribution for Defined Contribution Pension Scheme | | | | |
| 00.00.78 State Govt. Contribution towards Contributory Pension Fund | 407002 | 500000 | 500000 | 750000 |
| Total 01.117 Government Contribution for Defined Contribution Pension Scheme | 407002 | 500000 | 500000 | 750000 |
| Total 01 Civil | 5035969 | 6380000 | 6380000 | 11816000 |
| Total 2071 Pensions and Other Retirement Benefits | 5035969 | 6380000 | 6380000 | 11816000 |
| M.H. 2075 Miscellaneous General Services | | | | |
| 00.103 State Lotteries | | | | |
| 10 Finance Department | | | | |
| 10.00.01 Salaries | 13900 | 15197 | 15197 | 19623 |
| 10.00.02 Wages | - | - | - | 1481 |
| 10.00.11 Travel Expenses | 41 | 500 | 500 | 500 |
| 10.00.13 Office Expenses | 2116 | 2000 | 2000 | 234 |
| Total 10 Finance Department | 16057 | 17697 | 17697 | 21838 |
| Total 00.103 State Lotteries | 16057 | 17697 | 17697 | 21838 |

(In Thousands of Rupees)

| Major /Sub-Major/Minor/Sub/Detailed Heads | Actuals 2017-18 | Budget Estimate 2018-19 | Revised Estimate 2018-19 | Budget Estimate 2019-20 |
|---|--------------------|----------------------------|-----------------------------|----------------------------|
| 00.104 Pension and Awards in consideration of Distinguished Services | | | | |
| 00.00.72 Gallantry Award for Distinguished Services | - | 1 | 1 | 1 |
| Total 00.104 Pension and Awards in consideration of Distinguished Services | - | 1 | 1 | 1 |
| 00.797 Transfer to Reserve Funds/Deposit Accounts | | | | |
| 60 Guarantee Redemption Fund | | | | |
| 60.00.71 Transfer to Guarantee Redemption Fund | 20000 | 20000 | 20000 | 20000 |
| 61 Special Development Fund (Lottery) | | | | |
| 61.00.72 Transfer to Special Development Fund (Lottery) | - | 150000 | 150000 | 150000 |
| Total 00.797 Transfer to Reserve Funds/Deposit Accounts | 20000 | 170000 | 170000 | 170000 |
| 00.800 Other Expenditure | | | | |
| 00.00.50 Other Charges (Includes Commission to Bank) | 133286 | 1426137 | 426137 | 422239 |
| Total 00.800 Other Expenditure | 133286 | 1426137 | 426137 | 422239 |
| Total 2075 Miscellaneous General Services | 169343 | 1613835 | 613835 | 614078 |
| M.H. 2235 Social Security & Welfare | | | | |
| 60 Other Social Security & Welfare Programme | | | | |
| 60.104 Deposit Linked Insurance Scheme | | | | |
| 10 Finance Department | | | | |
| 10.00.71 Deposit Linked Insurance Scheme | 3282 | 9000 | 9000 | 9000 |
| Total 10 Finance Department | 3282 | 9000 | 9000 | 9000 |
| Total 60.104 Deposit Linked Insurance Scheme | 3282 | 9000 | 9000 | 9000 |
| 60.200 Other Schemes | | | | |
| 10 Finance Department | | | | |
| 10.00.72 Ex-gratia Compensation to Families of Government Servants | - | 1 | 1 | 1 |

(In Thousands of Rupees)

| Major /Sub-Major/Minor/Sub/Detailed Heads | | Actuals 2017-18 | Budget Estimate 2018-19 | Revised Estimate 2018-19 | Budget Estimate 2019-20 |
|---|---|--------------------|----------------------------|-----------------------------|----------------------------|
| Total | 10 Finance Department | - | 1 | 1 | 1 |
| Total | 60.200 Other Schemes | - | 1 | 1 | 1 |
| Total | 60 Other Social Security & Welfare Programme | 3282 | 9001 | 9001 | 9001 |
| Total | 2235 Social Security & Welfare | 3282 | 9001 | 9001 | 9001 |
| Total | REVENUE SECTION | 9478602 | 14769955 | 13769956 | 18867699 |
| Total | Charged | 3761733 | 4775403 | 4775403 | 5511791 |
| Total | Voted | 5716869 | 9994552 | 8994553 | 13355908 |
| CAPITAL SECTION | | | | | |
| M.H. | 6003 Internal Debt of the State Government(Charged) | | | | |
| | 00.101 Market Loans | | | | |
| | 60 Market Loans bearing Interest | | | | |
| | 60.00.56 Repayment of Market Loans | 2499050 | 2930200 | 2930200 | 3280100 |
| Total | 60 Market Loans bearing Interest | 2499050 | 2930200 | 2930200 | 3280100 |
| Total | 00.101 Market Loans | 2499050 | 2930200 | 2930200 | 3280100 |
| | 00.103 Loans from Life Insurance Corporation of India | | | | |
| | 60 Loan for Housing | | | | |
| | 60.00.56 Repayment of Borrowings | 102025 | 101981 | 101981 | 101933 |
| Total | 60 Loan for Housing | 102025 | 101981 | 101981 | 101933 |
| Total | 00.103 Loans from Life Insurance Corporation of India | 102025 | 101981 | 101981 | 101933 |
| | 00.104 Loans from General Insurance Corporation of India | | | | |
| | 60 Loan for Housing | | | | |
| | 60.00.56 Repayment of Borrowings | 112 | 56 | 56 | 1 |
| Total | 60 Loan for Housing | 112 | 56 | 56 | 1 |
| Total | 00.104 Loans from General Insurance Corporation of India | 112 | 56 | 56 | 1 |

(In Thousands of Rupees)

| Major /Sub-Major/Minor/Sub/Detailed Heads | Actuals 2017-18 | Budget Estimate 2018-19 | Revised Estimate 2018-19 | Budget Estimate 2019-20 |
|---|--------------------|----------------------------|-----------------------------|----------------------------|
| 00.105 Loans from NABARD | | | | |
| 61 Loan for Rural Infrastructural Development | | | | |
| 61.00.56 Repayment of Borrowings | 458688 | 436823 | 436823 | 456373 |
| Total | | | | |
| 61 Loan for Rural Infrastructural Development | 458688 | 436823 | 436823 | 456373 |
| Total | 458688 | 436823 | 436823 | 456373 |
| 00.106 Compensation and Other Bonds | | | | |
| 66 Special Power Bonds | | | | |
| 66.00.56 8.5% State Govt. loan | - | 1 | 1 | 1 |
| Total | - | 1 | 1 | 1 |
| 00.108 Loan from National Co-operative Development Corporation | | | | |
| 63 Loans for Co-operatives | | | | |
| 63.00.56 Marginal Money Assistance | 8000 | 8000 | 8000 | 8000 |
| Total | 8000 | 8000 | 8000 | 8000 |
| 00.109 Loans from Other Institutions | | | | |
| 63 Loans from National Insurance Corporation of India | | | | |
| 63.00.56 Repayment of Borrowings | 1824 | 1824 | 1824 | 1824 |
| Total | 1824 | 1824 | 1824 | 1824 |
| 64 Loans from Rural Electrification Corporation of India | | | | |
| 64.00.56 Repayment of Borrowings | 19149 | 22143 | 25137 | 22143 |
| Total | 19149 | 22143 | 25137 | 22143 |
| Total | 20973 | 23967 | 26961 | 23967 |

(In Thousands of Rupees)

| Major /Sub-Major/Minor/Sub/Detailed Heads | Actuals 2017-18 | Budget Estimate 2018-19 | Revised Estimate 2018-19 | Budget Estimate 2019-20 |
|--|--------------------|----------------------------|-----------------------------|----------------------------|
| 00.111 Special Securities issued to National Small Savings Fund of the Central Government | | | | |
| 65 Loans from NSSF | | | | |
| 65.00.56 Repayment of borrowings | 236080 | 150440 | 150440 | 161046 |
| Total | 236080 | 150440 | 150440 | 161046 |
| 00.111 Special Securities issued to National Small Savings Fund of the Central Government | 236080 | 150440 | 150440 | 161046 |
| Total | 3324928 | 3651468 | 3654462 | 4031421 |
| 6003 Internal Debt of the State Government (Charged) | | | | |
| M.H. 6004 Loans & Advances from the Central Govt. (Charged) | | | | |
| 01 Non-Plan Loans | | | | |
| 01.201 House Building Advances | | | | |
| 60 HBA to All India Service Officers | | | | |
| 60.00.56 Repayment of Borrowings | 1184 | 1247 | 1247 | 1460 |
| Total | 1184 | 1247 | 1247 | 1460 |
| Total | 1184 | 1247 | 1247 | 1460 |
| Total | 1184 | 1247 | 1247 | 1460 |
| 02 Loans for State/Union Territory Plan Schemes | | | | |
| 02.101 Block Loans | | | | |
| 00.00.56 Repayment of Borrowings | 30817 | 31167 | 31167 | 38917 |
| 00.00.57 Repayment of NLCPR Loans | 9169 | 9169 | 9169 | 9169 |
| Total | 39986 | 40336 | 40336 | 48086 |
| 02.105 State Plan Loans consolidated in terms of recommendations of the 12th Finance Commission | | | | |
| 00.00.56 Repayment of borrowings | 56725 | 56726 | 59476 | 56725 |
| Total | 56725 | 56726 | 59476 | 56725 |
| Total | 96711 | 97062 | 99812 | 104811 |

(In Thousands of Rupees)

| Major /Sub-Major/Minor/Sub/Detailed Heads | Actuals 2017-18 | Budget Estimate 2018-19 | Revised Estimate 2018-19 | Budget Estimate 2019-20 |
|---|--------------------|----------------------------|-----------------------------|----------------------------|
| <i>04 Loans for Centrally Sponsored Plan Schemes</i> | | | | |
| 04.800 Other Loans | | | | |
| 31 Police Department | | | | |
| 65 Modernisation of Police | | | | |
| 31.65.56 Repayment of Borrowings | 1249 | 1215 | 1215 | 1146 |
| Total 65 Modernisation of Police | 1249 | 1215 | 1215 | 1146 |
| Total 31 Police Department | 1249 | 1215 | 1215 | 1146 |
| Total 04.800 Other Loans | 1249 | 1215 | 1215 | 1146 |
| Total 04 Loans from Centrally Sponsored Plan Schemes | 1249 | 1215 | 1215 | 1146 |
| <i>05 Loans for Special Plan Schemes</i> | | | | |
| 05.101 Loans from North Eastern Council | | | | |
| 00.00.56 Loans from North Eastern Council | 2196 | 2197 | 2197 | 2197 |
| Total 05.101 Loans from North Eastern Council | 2196 | 2197 | 2197 | 2197 |
| Total 05 Loans for Special Plan Schemes | 2196 | 2197 | 2197 | 2197 |
| Total 6004 Loans & Advances from the Central Govt. (Charged) | 101340 | 101721 | 104471 | 109614 |
| M.H. 7610 Loans to Government Servants etc. | | | | |
| 00.201 House Building Advances | | | | |
| 61 House Building Advances to A.I.S. Officer | | | | |
| 61.00.55 Loans and Advances | 4500 | 4500 | 4500 | 12500 |
| Total 61 House Building Advances to A.I.S. Officer | 4500 | 4500 | 4500 | 12500 |
| Total 00.201 House Building Advances | 4500 | 4500 | 4500 | 12500 |
| 00.202 Advances for purchase of Motor Conveyances | | | | |
| 62 Motor Conveyance to State Govt. Employees | | | | |
| 62.00.55 Loans and Advances | - | 1000 | 1000 | 1000 |
| Total 62 Motor Conveyance to State Govt. Employees | - | 1000 | 1000 | 1000 |
| Total 00.202 Advances for purchase of Motor Conveyances | - | 1000 | 1000 | 1000 |

(In Thousands of Rupees)

| Major /Sub-Major/Minor/Sub/Detailed Heads | Actuals 2017-18 | Budget Estimate 2018-19 | Revised Estimate 2018-19 | Budget Estimate 2019-20 |
|---|--------------------|----------------------------|-----------------------------|----------------------------|
| Total 7610 Loans to Government Servants etc. | 4500 | 5500 | 5500 | 13500 |
| Total CAPITAL SECTION | 3430768 | 3758689 | 3764433 | 4154535 |
| Total Charged | 3426268 | 3753189 | 3758933 | 4141035 |
| Total Voted | 4500 | 5500 | 5500 | 13500 |
| Total TOTAL | 12909370 | 18528644 | 17534389 | 23022234 |
| Total Charged | 7188001 | 8528592 | 8534336 | 9652826 |
| Total Voted | 5721369 | 10000052 | 9000053 | 13369408 |
| Rec 2052 Secretariat - General Services, 00.911-Recoveries of overpayment | 226 | - | - | - |
| Rec 2054 Treasury & Accounts Administration, 00.911-Recoveries of overpayment | 15 | - | - | - |
| Rec 2071 Pensions and Other Retirement Benefits, 01.911-Recoveries of overpayment | 1697 | - | - | - |