

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

(In Thousands of Rupees)

Head of Accounts	Actual	Budget	Revised	Budget		
	2020-21	Estimate 2021-22	Estimate 2021-22	Estimate 2022-23		
A TAX REVENUE						
(a) Goods and Services Tax						
	0005	Central Goods and Services Tax (CGST)	6868200	8343900	9044400	10404100
	0006	State Goods and Services Tax (SGST)	4630407	5790005	5790005	6868224
	0008	Integrated Goods and Services Tax (IGST)	-	-	-	-
	0009	Goods and Services Tax Compensation Cess	-	-	-	1
Total		(a) Goods and Services Tax	11498607	14133905	14834405	17272325
(b) Taxes on Income and Expenditure						
	0020	Corporation Tax	6941000	7513400	9007000	9893600
	0021	Taxes on Income other than Corporation Tax	7184900	7635000	8937500	9555100
	0028	Other Taxes on Income and Expenditure	142916	150000	150100	160000
Total		(b) Taxes on Income and Expenditure	14268816	15298400	18094600	19608700
(c) Taxes on Property, Capital and other transactions						
	0029	Land Revenue	133279	86000	86000	86000
	0030	Stamps and Registration Fees	131294	117810	117810	143270
	0032	Taxes on Wealth	100	-300	1400	-400
Total		(c) Taxes on Property, Capital and other transactions	264673	203510	205210	228870
(d) Taxes on Commodities and Services other than Goods and Services Tax						
	0037	Customs	1177300	1560400	1975900	1373800
	0038	Union Excise Duties	734400	755600	935300	427900
	0039	State Excise	2102710	2750001	2750001	2970000
	0040	Taxes on Sales, Trade etc.	1952467	2200001	2200001	2330001
	0041	Taxes on Vehicles	289634	435000	435000	460000
	0044	Service Tax	96700	15900	288000	31800
	0045	Other Taxes and Duties on Commodities and Services	304429	425964	459564	346704
Total		(d) Taxes on Commodities and Services other than Goods and Services Tax	6657640	8142866	9043766	7940205
Total		A TAX REVENUE	32689736	37778681	42177981	45050100
B NON-TAX REVENUE						
(b) Interest Receipts, Dividends and Profits						
	0049	Interest Receipts	1269481	765100	365100	583000
	0050	Dividends and profits	27820	10000	10000	14000
Total		(b) Interest Receipts, Dividends and Profits	1297301	775100	375100	597000
(c) OTHER NON-TAX REVENUE						
(i) General Services						
	0051	Public Service Commission	460	500	500	700
	0055	Police	261680	700103	650103	700003
	0056	Jails	67	30	30	50
	0058	Stationery and Printing	27772	35152	35152	35152
	0059	Public Works	142384	319401	219401	360001

(In Thousands of Rupees)

Head of Accounts		Actual 2020-21	Budget Estimate 2021-22	Revised Estimate 2021-22	Budget Estimate 2022-23
	0070 Other Administrative Services	120036	216772	186772	92902
	0071 Contributions and Recoveries towards Pension and Other Retirement Benefits	44219	180000	70000	150001
	0075 Misc. General Services	274758	551770	141770	387560
Total	(i) General Services	871376	2003728	1303728	1726369
	(ii) Social Services				
	0202 Education, Sports, Art & Culture	142918	14238	14238	126390
	0210 Medical and Public Health	28292	69841	69841	70841
	0215 Water Supply and Sanitation	55168	58511	58511	64001
	0216 Housing	6198	6000	6000	6000
	0217 Urban Development	29067	28775	28775	28613
	0220 Information and Publicity	1253	2500	2500	2500
	0230 Labour and Employment	11380	7500	7500	8250
	0235 Social Security & Welfare	4683	5250	5250	5250
	0250 Other Social Services	9	600	600	600
Total	(ii) Social Services	278968	193215	193215	312445
	(iii) Economic Services				
	0401 Crop Husbandry	4829	7277	7277	7477
	0403 Animal Husbandry	12428	12200	12200	13770
	0404 Dairy Development	1	1	1	1
	0405 Fisheries	649	700	700	780
	0406 Forestry and Wild Life	148843	190000	190000	2319400
	0407 Plantation	-	30000	10000	30000
	0408 Food Storage and Ware Housing	1510	1210	1210	2000
	0425 Co-operation	369	900	900	900
	0515 Other Rural Development Programme	10874	18000	18000	18300
	0702 Minor Irrigation	1836	750	750	1000
	0801 Power	3460452	3800000	2810000	3944400
	0810 Non Conventional sources of Energy	18	-	-	-
	0851 Village and Small Industries	1155	2500	2500	2500
	0852 Industries	15548	23105	23105	27520
	0853 Non-Ferrous Mining & Metallurgical Industries	1598	1500	1500	2000
	1054 Roads and Bridges	-	-	-	-
	1055 Road Transport	478743	650000	450000	848800
	1452 Tourism	34446	40000	40000	44000
	1475 Other General Economic Services	1959	2000	2000	2200
Total	(iii) Economic Services	4175258	4780143	3570143	7265048
Total	(c) OTHER NON-TAX REVENUE	5325602	6977086	5067086	9303862
Total	B NON-TAX REVENUE	6622903	7752186	5442186	9900862
Total	(A+B) Tax and Non-Tax Revenue	39312639	45530867	47620167	54950962
	C GRANTS-IN -AID AND CONTRIBUTIONS				
	1601 Grants-in-aid from Central Government	16765577	31896116	34612415	29254989
Total	C GRANTS-IN -AID AND CONTRIBUTIONS	16765577	31896116	34612415	29254989
Total	REVENUE RECEIPTS	56078216	77426983	82232582	84205951