

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

(In Thousands of Rupees)

Head of Accounts	Actual	Budget	Revised	Budget		
	2022-23	Estimate 2023-24	Estimate 2023-24	Estimate 2024-25		
A TAX REVENUE						
(a) Goods and Services Tax						
	0005	Central Goods and Services Tax (CGST)	11007900	12815200	13180800	14457100
	0006	State Goods and Services Tax (SGST)	8042339	9600006	9641006	12650006
	0008	Integrated Goods and Services Tax (IGST)	-	-	-	-
	0009	Goods and Services Tax Compensation Cess	-	1	1	1
Total	(a) Goods and Services Tax		19050239	22415207	22821807	27107107
(b) Taxes on Income and Expenditure						
	0020	Corporation Tax	12846600	12684900	13036100	14531100
	0021	Taxes on Income other than Corporation Tax	12605200	12340700	14478200	16735600
	0028	Other Taxes on Income and Expenditure	167125	200001	200001	200001
Total	(b) Taxes on Income and Expenditure		25618925	25225601	27714301	31466701
(c) Taxes on Property, Capital and other transactions						
	0029	Land Revenue	87862	200000	322100	265400
	0030	Stamps and Registration Fees	265156	270000	270000	279700
	0032	Taxes on Wealth	-	-300	-	-
Total	(c) Taxes on Property, Capital and other transactions		353018	469700	592100	545100
(d) Taxes on Commodities and Services other than Goods and Services Tax						
	0037	Customs	1559600	1257200	1522000	2136500
	0038	Union Excise Duties	508700	526600	576000	450300
	0039	State Excise	2984626	3150001	3150001	4500000
	0040	Taxes on Sales, Trade etc.	2487726	2800001	2800001	2500001
	0041	Taxes on Vehicles	496934	560000	560000	730000
	0044	Service Tax	58900	8000	7700	1600
	0045	Other Taxes and Duties on Commodities and Services	501432	489492	543192	589805
Total	(d) Taxes on Commodities and Services other than Goods and Services Tax		8597918	8791294	9158894	10908206
Total	A TAX REVENUE		53620100	56901802	60287102	70027114
B NON-TAX REVENUE						
(b) Interest Receipts, Dividends and Profits						
	0049	Interest Receipts	661341	668500	669400	700000
	0050	Dividends and profits	41186	20000	20000	40000
Total	(b) Interest Receipts, Dividends and Profits		702527	688500	689400	740000
(c) OTHER NON-TAX REVENUE						
(i) General Services						
	0051	Public Service Commission	17383	5000	5000	5000
	0055	Police	1255481	800002	800002	800951
	0056	Jails	52	52	52	30
	0058	Stationery and Printing	38698	37501	37501	50001
	0059	Public Works	139753	400001	400001	176001
	0070	Other Administrative Services	150208	95771	95771	184491

(In Thousands of Rupees)

Head of Accounts		Actual 2022-23	Budget Estimate 2023-24	Revised Estimate 2023-24	Budget Estimate 2024-25
	0071 Contributions and Recoveries towards Pension and Other Retirement Benefits	242976	150001	150001	250001
	0075 Misc. General Services	155256	300001	300001	480001
Total	(i) General Services	1999807	1788329	1788329	1946476
	(ii) Social Services				
	0202 Education, Sports, Art & Culture	95107	145128	145128	173284
	0210 Medical and Public Health	34296	61119	61119	60243
	0215 Water Supply and Sanitation	63116	60001	60001	108600
	0216 Housing	5545	7000	7000	6000
	0217 Urban Development	44188	40000	40000	45330
	0220 Information and Publicity	1709	1500	1500	2500
	0230 Labour and Employment	27942	27500	27500	25000
	0235 Social Security & Welfare	5093	5000	5000	5901
	0250 Other Social Services	519	600	600	600
Total	(ii) Social Services	277515	347848	347848	427458
	(iii) Economic Services				
	0401 Crop Husbandry	25368	10000	10000	10000
	0403 Animal Husbandry	20236	22000	22000	24472
	0404 Dairy Development	-	1	1	1
	0405 Fisheries	456	1055	1055	1500
	0406 Forestry and Wild Life	1802584	2000000	1160000	399000
	0407 Plantation	20000	50000	50000	1
	0408 Food Storage and Ware Housing	2189	3000	3000	3000
	0425 Co-operation	704	900	900	1000
	0515 Other Rural Development Programme	29774	20000	20000	22000
	0702 Minor Irrigation	10389	5000	5000	5000
	0801 Power	4027208	4952700	5951800	4600000
	0810 Non Conventional sources of Energy	-	-	-	-
	0851 Village and Small Industries	2495	3000	3000	3000
	0852 Industries	51710	34150	34150	38800
	0853 Non-Ferrous Mining & Metallurgical Industries	2994	2500	2500	3000
	1054 Roads and Bridges	-	-	-	-
	1055 Road Transport	683391	752000	752000	920000
	1452 Tourism	98696	105000	105000	120000
	1475 Other General Economic Services	3056	3000	3000	5000
Total	(iii) Economic Services	6781250	7964306	7079406	6155774
Total	(c) OTHER NON-TAX REVENUE	9058572	10100483	9215583	8529708
Total	B NON-TAX REVENUE	9761099	10788983	9904983	9269708
Total	(A+B) Tax and Non-Tax Revenue	63381199	67690785	70192085	79296822
	C GRANTS-IN -AID AND CONTRIBUTIONS				
	1601 Grants-in-aid from Central Government	17656789	25933258	25336268	28194476
Total	C GRANTS-IN -AID AND CONTRIBUTIONS	17656789	25933258	25336268	28194476
Total	REVENUE RECEIPTS	81037988	93624043	95528353	107491298