

GENERAL ABSTRACT OF RECEIPTS FOR THE YEAR 2024-25

(In Thousands of Rupees)

Sectional and Major Head Classification of Government Transactions	Actual 2022-23	Budget Estimate 2023-24	Revised Estimate 2023-24	Budget Estimate 2024-25
CONSOLIDATED FUND				
REVENUE RECEIPTS				
(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	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
of which State's Share of Central Taxes	38647500	39632300	42854501	48391700
of which State's Own Tax Revenue	14972600	17269502	17432601	21635414
(B) NON-TAX REVENUE				
(b) Interest Receipts				
0049 Interest Receipts	661341	668500	669400	700000
0050 Dividends and Profits	41186	20000	20000	40000
Total (b) Interest Receipts	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

(In Thousands of Rupees)

Sectional and Major Head Classification of Government Transactions		Actual 2022-23	Budget Estimate 2023-24	Revised Estimate 2023-24	Budget Estimate 2024-25
	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
	0071 Contributions and Recoveries towards Pension and Other Retirement Benefits	-	-	-	-
	0075 Misc. General Services	242976	150001	150001	250001
Total	(i) General Services	155256	300001	300001	480001
	(ii) Social Services	1999807	1788329	1788329	1946476
	0202 Education, Sports, Art and 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 and 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 Warehousing	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 and Metallurgical Industries	2994	2500	2500	3000
	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	TOTAL REVENUE (A + B)	63381199	67690785	70192085	79296822

(In Thousands of Rupees)

Sectional and Major Head Classification of Government Transactions		Actual 2022-23	Budget Estimate 2023-24	Revised Estimate 2023-24	Budget Estimate 2024-25
(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
(E) PUBLIC DEBT					
	6003 Internal Debt of the State Government	14838658	21400700	20663600	22380200
	6004 Loans and Advances from the Central Government	5530293	4522550	11235950	10372650
Total	(E) PUBLIC DEBT	20368951	25923250	31899550	32752850
(F) LOANS AND ADVANCES (Recoveries)					
	6210 Loans for Medical and Public Health	-	272	272	272
	6425 Loans for Co-operation	370	-	-	-
	7610 Loans to Government Servants etc.	4007	3000	3000	3000
	7615 Miscellaneous Loans	-	-	-	-
Total	(F) LOANS AND ADVANCES (Recoveries)	4377	3272	3272	3272
Total	CAPITAL RECEIPTS	20373328	25926522	31902822	32756122
Total	CONSOLIDATED FUND OF SIKKIM - RECEIPTS	101411316	119550565	127431175	140247420

CONTINGENCY FUND

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

(In Thousands of Rupees)

Sectional and Major Head Classification of Government Transactions	Actual 2022-23	Budget Estimate 2023-24	Revised Estimate 2023-24	Budget Estimate 2024-25
PUBLIC ACCOUNT				
(I) SMALL SAVINGS, PROVIDENT FUNDS, ETC.				
(b) Provident Funds				
8009 State Provident Funds	4530101	4600000	4587900	4770000
8011 Insurance and Pension Funds	82034	89040	89040	84850
Total (I) SMALL SAVINGS, PROVIDENT FUNDS, ETC.	4612135	4689040	4676940	4854850
(J) RESERVE FUNDS				
(a) Reserve Fund Bearing Interest				
8121 General and Other Reserve fund	1836501	1668000	1668000	3897181
(b) Reserve Funds				
8222 Sinking Funds	150000	150000	150000	150000
8235 General and Other Reserve fund	507015	474209	474209	430000
Total (J) RESERVE FUNDS	2493516	2292209	2292209	4477181
(K) DEPOSITS AND ADVANCES				
(a) Deposit Bearing Interest				
8336 Civil Deposits	-	6	6	1
8342 Other Deposits	2223617	2400001	2652101	2800001
(b) Deposit Not Bearing Interest				
8443 Civil Deposits	1366430	1165630	2165630	1366430
8449 Other Deposits	127800	300000	300000	300000
Total (K) DEPOSITS AND ADVANCES	3717847	3865637	5117737	4466432
(L) SUSPENSE AND MISCELLANEOUS				
(b) Suspense				
8658 Suspense Accounts	68096	3	3	68096
8670 Cheques and Bills	74275309	2	2	74275309
8671 Departmental Balance	-	1	1	1
8672 Permanent Cash Imprest	90	1	1	1
8673 Cash Balance Investment Accounts	99100000	69765000	107612655	99100000
Total (L) SUSPENSE AND MISCELLANEOUS	173443495	69765007	107612662	173443407
(M) REMITTANCES				
8782 Cash Remittances and Adjustments Between Officers Rendering Accounts to the same Accounts Officer	29509764	3	3	29509764
Total (M) REMITTANCES	29509764	3	3	29509764
Total PUBLIC ACCOUNT	213776757	80611896	119699551	216751634
Total TOTAL STATE RECEIPTS	315188073	200162461	247130726	356999054
(N) CASH BALANCE				
8999 Cash Balance				
OPENING BALANCE	954866	2364266	762611	2699729
GRAND TOTAL	316142939	202526727	247893337	359698783