



**GOVERNMENT OF SIKKIM**

**2025-26**

**ANNUAL FINANCIAL  
STATEMENT**

(As laid before the Legislature)

**MARCH, 2025**

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

*(In Thousands of Rupees)*

Head of Accounts	Actual	Budget	Revised	Budget
	2023-24	Estimate 2024-25	Estimate 2024-25	Estimate 2025-26
<b>A TAX REVENUE</b>				
<b>(a) Goods and Services Tax</b>				
	13180800	14457100	14438300	16067500
0005 Central Goods and Services Tax ( CGST)				
0006 State Goods and Services Tax ( SGST)	9656961	12650006	10380006	11174246
0008 Integrated Goods and Services Tax ( IGST)	-	-	-	-
0009 Goods and Services Tax Compensation Cess	-	1	1	-
Total	22837761	27107107	24818307	27241746
<b>(b) Taxes on Income and Expenditure</b>				
0020 Corporation Tax	13036100	14531100	14523000	15411200
0021 Taxes on Income other than Corporation Tax	14478200	16735600	18471400	20563000
0028 Other Taxes on Income and Expenditure	173162	200001	200000	200000
Total	27687462	31466701	33194400	36174200
<b>(c) Taxes on Property, Capital and other transactions</b>				
0029 Land Revenue	183940	265400	265400	245400
0030 Stamps and Registration Fees	387467	279700	279700	268800
0032 Taxes on Wealth	-	-	-	-
Total	571407	545100	545100	514200
<b>(d) Taxes on Commodities and Services other than Goods and Services Tax</b>				
0037 Customs	1522000	2136500	2515100	2540300
0038 Union Excise Duties	576000	450300	484100	527800
0039 State Excise	3722450	4500000	5000000	5670001
0040 Taxes on Sales, Trade etc.	2381946	2500001	2500001	1750001
0041 Taxes on Vehicles	516156	730000	730000	860000
0044 Service Tax	7700	1600	1600	1600
0045 Other Taxes and Duties on Commodities and Services	513279	589805	589805	673389
Total	9239531	10908206	11820606	12023091
Total	60336161	70027114	70378413	75953237
<b>A TAX REVENUE</b>				
<b>B NON-TAX REVENUE</b>				
<b>(b) Interest Receipts, Dividends and Profits</b>				
0049 Interest Receipts	957918	700000	1100000	731967
0050 Dividends and profits	33374	40000	40000	40000
Total	991292	740000	1140000	771967
<b>(c) OTHER NON-TAX REVENUE</b>				
<b>(i) General Services</b>				
0051 Public Service Commission	1761	5000	5000	2000
0055 Police	924462	800951	800951	900002
0056 Jails	44	30	30	30
0058 Stationery and Printing	53475	50001	50001	50001
0059 Public Works	150566	176001	176001	80002
0070 Other Administrative Services	147544	184491	184491	183821

(In Thousands of Rupees)

Head of Accounts		Actual 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
	<b>0071</b> Contributions and Recoveries towards Pension and Other Retirement Benefits	224016	250001	250001	280001
	<b>0075</b> Misc. General Services	371533	480001	480001	594401
Total	<b>(i) General Services</b>	1873401	1946476	1946476	2090258
	<b>(ii) Social Services</b>				
	<b>0202</b> Education, Sports, Art & Culture	92104	173284	173284	137500
	<b>0210</b> Medical and Public Health	110373	60243	60243	80000
	<b>0215</b> Water Supply and Sanitation	57852	108600	108600	120000
	<b>0216</b> Housing	5450	6000	6000	6000
	<b>0217</b> Urban Development	43763	45330	45330	24230
	<b>0220</b> Information and Publicity	2192	2500	2500	2500
	<b>0230</b> Labour and Employment	23658	25000	25000	35000
	<b>0235</b> Social Security & Welfare	6081	5901	5901	6100
	<b>0250</b> Other Social Services	264	600	600	2001
Total	<b>(ii) Social Services</b>	341737	427458	427458	413331
	<b>(iii) Economic Services</b>				
	<b>0401</b> Crop Husbandry	9244	10000	10000	8500
	<b>0403</b> Animal Husbandry	10703	24472	24472	21830
	<b>0404</b> Dairy Development	-	1	1	1
	<b>0405</b> Fisheries	1350	1500	1500	4160
	<b>0406</b> Forestry and Wild Life	314081	399000	399000	320000
	<b>0407</b> Plantation	22500	1	1	30000
	<b>0408</b> Food Storage and Ware Housing	2661	3000	3000	2500
	<b>0425</b> Co-operation	1027	1000	1000	1000
	<b>0515</b> Other Rural Development Programme	53447	22000	22000	22000
	<b>0702</b> Minor Irrigation	2916	5000	5000	4000
	<b>0801</b> Power	4271956	4600000	4658100	5188000
	<b>0810</b> Non Conventional sources of Energy	-	-	-	-
	<b>0851</b> Village and Small Industries	2925	3000	3000	20
	<b>0852</b> Industries	17451	38800	188800	38100
	<b>0853</b> Non-Ferrous Mining & Metallurgical Industries	2905	3000	3000	2000
	<b>1054</b> Roads and Bridges	-	-	-	-
	<b>1055</b> Road Transport	728864	920000	920000	1000000
	<b>1452</b> Tourism	90671	120000	120000	150000
	<b>1475</b> Other General Economic Services	5018	5000	5000	4700
Total	<b>(iii) Economic Services</b>	5537719	6155774	6363874	6796811
Total	<b>(c) OTHER NON-TAX REVENUE</b>	7752857	8529708	8737808	9300400
Total	<b>B NON-TAX REVENUE</b>	8744149	9269708	9877808	10072367
Total	<b>(A+B) Tax and Non-Tax Revenue</b>	69080310	79296822	80256221	86025604
	<b>C GRANTS-IN -AID AND CONTRIBUTIONS</b>				
	<b>1601</b> Grants-in-aid from Central Government	14433488	28194476	30123102	36288112
Total	<b>C GRANTS-IN -AID AND CONTRIBUTIONS</b>	14433488	28194476	30123102	36288112
Total	<b>REVENUE RECEIPTS</b>	83513798	107491298	110379323	122313716

**STATEMENT I - CONSOLIDATED FUND OF SIKKIM - REVENUE ACCOUNT - DISBURSEMENTS**

*(In Thousands of Rupees)*

Heads of Accounts		Actual 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
<b>A GENERAL SERVICES</b>					
<b>(a) Organs of State</b>					
	<b>2011</b> Parliament/State/Union Territory Legislature	259069	289252	289252	291796
	<b>2012</b> President, Vice President/Governor, Administrator of Union Territories	114491	117441	120441	124477
	<b>2013</b> Council of Ministers	407491	286574	390574	358895
	<b>2014</b> Administration of Justice	679033	912820	890091	901917
	<b>2015</b> Elections	425064	232371	193449	129371
Total	<b>(a) Organs of State</b>	1885148	1838458	1883807	1806456
		1885147			
<b>(b) Fiscal Services</b>					
<b>(i) Collection of Taxes on Income &amp; Expenditure</b>					
	<b>2020</b> Collection of Taxes on Income & Expenditure	26862	35642	35642	39891
<b>(ii) Collection of Taxes on Property and Capital Transactions</b>					
	<b>2029</b> Land Revenue	140158	269356	278200	209333
	<b>2030</b> Stamps and Registration	1542	2200	2200	2200
Total	<b>(ii) Collection of Taxes on Property &amp; Capital Transactions</b>	141700	271556	280400	211533
<b>(iii) Collection of Taxes on Commodities &amp; Services</b>					
	<b>2039</b> State Excise	85072	111664	114864	109635
	<b>2040</b> Taxes on Sales, Trade etc.	-	-	-	-
	<b>2041</b> Taxes on Vehicles	134923	156543	156543	186105
	<b>2043</b> Collection Charges under State Goods and Services Tax	101732	118448	118448	122089
	<b>2045</b> Other Taxes & Duties on Commodities & Services	401720	448533	448533	484024
	<b>2047</b> Other Fiscal Services	4500	2,400.00	2,400.00	4400
Total	<b>(iii) Collection of Taxes on Commodities &amp; Services</b>	727947	837588	840788	906253
Total	<b>(b) Fiscal Services</b>	896509	1144786	1156830	1157677
		896510			
<b>(c) Interest Payment &amp; Servicing of Debt</b>					
	<b>2048</b> Appropriation for reduction or avoidance of debt	150000	200000	200000	210000
	<b>2049</b> Interest Payments	8236288	9183427	9301372	10713718
Total	<b>(c) Interest Payment and Servicing of Debt</b>	8386288	9383427	9501372	10923718
		8386288			
<b>(d) Administrative Services</b>					
	<b>2051</b> Public Service Commission	74824	82098	82098	86182
	<b>2052</b> Secretariat - General Services	951827	1028026	1006880	1218300
	<b>2053</b> District Administration	416960	485824	494919	700059
	<b>2054</b> Treasury and Accounts Administration.	273855	316811	316811	322762
	<b>2055</b> Police	5286073	6101984	5982210	6292342
	<b>2056</b> Jails	126050	148945	148945	141596
	<b>2058</b> Stationery and Printing	150271	174714	171042	176190
	<b>2059</b> Public Works	486999	605344	604007	625404

(In Thousands of Rupees)

Heads of Accounts		Actual 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
	<b>2062</b> Vigilance	146719	162609	167293	185032
	<b>2070</b> Other Administrative Services	462330	893348	891470	865361
Total	<b>(d) Administrative Services</b>	8375908	9999703	9865675	10613228
		8375908			
	<b>(e) Pension and Miscellaneous General Services</b>				
	<b>2071</b> Pensions and Other Retirement Benefits	13010864	15127873	14047873	17622399
	<b>2075</b> Miscellaneous General Services	264813	3186050	486050	3498902
Total	<b>(e) Pension and Miscellaneous General Services</b>	13275677	18313923	14533923	21121301
Total	<b>A GENERAL SERVICES</b>	32819530	40680297	36941607	45622380
		13275677			
	<b>B SOCIAL SERVICES</b>	32819530			
	<b>(a) Education, Sports, Art and Culture</b>				
	<b>2202</b> General Education	13087697	15536333	15292762	16215572
	<b>2203</b> Technical Education	279086	301036	301036	303147
	<b>2204</b> Sports and Youth Services	271084	321469	340724	397536
	<b>2205</b> Art and Culture	308076	381276	436046	387146
	<b>(a) Education, Sports, Art and Culture</b>	13945943	16540114	16370568	17303401
	<b>(b) Health and Family Welfare</b>				
	<b>2210</b> Medical and Public Health	6009263	6712917	6717068	6979602
	<b>2211</b> Family Welfare	200693	230635	230635	215953
Total	<b>(b) Health and Family Welfare</b>	6209956	6943552	6947703	7195555
	<b>(c) Water Supply, Sanitation, Housing &amp; Urban Development</b>				
	<b>2215</b> Water Supply & Sanitation	734453	1197644	1245090	1074110
	<b>2216</b> Housing	1935156	1302592	1319592	1198948
	<b>2217</b> Urban Development	579185	1091741	1110271	1103488
Total	<b>(c) Water Supply, Sanitation, Housing &amp; Urban Development</b>	3248794	3591977	3674953	3376546
	<b>(d) Information &amp; Broadcasting</b>				
	<b>2220</b> Information and Publicity	178921	180250	177750	193896
Total	<b>(d) Information &amp; Broadcasting</b>	178921	180250	177750	193896
	<b>(e) Welfare of Scheduled Castes, Scheduled Tribes &amp; Other Backward Classes</b>				
	<b>2225</b> Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	981506	964762	970228	605780
Total	<b>(e) Welfare of Scheduled Castes, Scheduled Tribes &amp; Other Backward Classes</b>	981506	964762	970228	605780
	<b>(f) Labour and Labour Welfare</b>				
	<b>2230</b> Labour & Employment	142828	201585	199421	234834
Total	<b>(f) Labour and Labour Welfare</b>	142828	201585	199421	234834

(In Thousands of Rupees)

Heads of Accounts	Actual 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
<b>(g) Social Welfare &amp; Nutrition</b>				
2235 Social Security & Welfare	1893479	2905952	2587172	3086688
2236 Nutrition	369899	219955	220478	307974
2245 Relief on Account of Natural Calamities	1577956	2988498	3080348	1302093
Total (g) Social Welfare & Nutrition	3841334	6114405	5887998	4696755
<b>(h) Others</b>				
2250 Other Social Services	338696	361103	349935	385246
2251 Secretariat- Social Services	6808	5707	5707	6048
Total (h) Others	345504	366810	355642	391294
Total B SOCIAL SERVICES	28894786	34903455	34584263	33998061
<b>C ECONOMIC SERVICES</b>				
<b>(a) Agriculture and Allied Activities</b>				
2401 Crop Husbandry	3024202	4238584	4228107	5681125
2402 Soil & Water Conservation	380139	546051	546051	482890
2403 Animal Husbandry	678443	929697	935465	1129396
2404 Dairy Development	206900	89993	89993	89146
2405 Fisheries	255389	359315	360950	274828
2406 Forestry & Wild Life	1395395	1776129	1777761	1958629
2407 Plantations	109650	80150	80150	103508
2408 Food, Storage & Warehousing	319363	433940	437357	523729
2415 Agricultural Research and Education	-	-	-	-
2425 Co-operation	225414	371936	369686	406634
2435 Other Agricultural Programmes	-	-	-	-
Total (a) Agriculture and Allied Activities	6594895	8825795	8825520	10649885
<b>(b) Rural Development</b>				
2501 Special Programmes for Rural Development	1283873	1408797	1408797	1943749
2505 Rural Employment	655664	1422158	1432524	1133704
2506 Land Reforms	-	-	-	-
2515 Other Rural Development Programmes	832627	1227322	1227322	1440983
Total (b) Rural Development	2772164	4058277	4068643	4518436
<b>(c) Special Areas Programme</b>				
2575 Other Special Area Programmes	249081	411000	386000	211001
Total (c) Special Areas Programme	249081	411000	386000	211001
<b>(d) Irrigation and Flood Control</b>				
2702 Minor Irrigation	303451	388378	389277	372923
2705 Command Area Development	-	-	-	-
2711 Flood Control & Drainage	96795	1	1	1
Total (d) Irrigation and Flood Control	400246	388379	389278	372924

(In Thousands of Rupees)

Heads of Accounts		Actual 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
<b>(e) Energy</b>					
	<b>2801</b> Power	4214875	4540198	5589298	5385154
	<b>2810</b> Non-Conventional Sources of Energy	24429	25580	25580	24621
Total	<b>(e) Energy</b>	4239304	4565778	5614878	5409775
<b>(f) Industry and Minerals</b>					
	<b>2851</b> Village and Small Industries	543004	827627	843346	848326
	<b>2852</b> Industries	104275	260079	250079	191136
	<b>2853</b> Non-ferrous Mining & Metallurgical Industries	69471	84546	92646	98227
	<b>2875</b> Other Industries	8500	0	0	-
	<b>2885</b> Other Outlay on Industries and Minerals	2500	0	0	-
Total	<b>(f) Industry and Minerals</b>	727750	1172252	1186071	1137689
<b>(g) Transport</b>					
	<b>3053</b> Civil Aviation	-	4.00	60,004.00	100003
	<b>3054</b> Roads and Bridges	3010713	3291690	3284096	3922205
	<b>3055</b> Road Transport	776930	930411	934211	1016143
Total	<b>(g) Transport</b>	3787643	4222105	4278311	5038351
<b>(i) Science, Technology and Environment</b>					
	<b>3425</b> Other Scientific Research	93000	124278	122327	114810
	<b>3435</b> Ecology and Environment	33589	103991	103991	88312
Total	<b>(i) Science, Technology and Environment</b>	126589	228269	226318	203122
<b>(j) General Economic Services</b>					
	<b>3451</b> Secretariat-Economic Services	54659	675038	676188	753614
	<b>3452</b> Tourism	392076	676601	677696	645917
	<b>3454</b> Census Surveys & Statistics	120448	135343	134643	165449
	<b>3456</b> Civil Supplies	27291	36156	36730	38212
	<b>3475</b> Other General Economic Services	40283	56792	56792	81591
Total	<b>(j) General Economic Services</b>	634757	1579930	1582049	1684783
Total	<b>C ECONOMIC SERVICES</b>	19532429	25451785	26557068	29225966
<b>D Grants-In-Aid and Contributions</b>					
	<b>3604</b> Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	958758	1462380	1614494	1435326
Total	<b>DISBURSEMENT ON REVENUE ACCOUNT</b>	82205503	102497917	99697432	110281733

**STATEMENT 1 - CONSOLIDATED FUND OF SIKKIM - CAPITAL ACCOUNT - RECEIPTS**

*( In Thousands of Rupees)*

Head of Accounts	Actual	Budget	Revised	Budget
	2023-24	Estimate 2024-25	Estimate 2024-25	Estimate 2025-26
<b>E PUBLIC DEBT</b>				
<b>6003</b> Internal Debt of the State Government	19845300	22380200	22380200	26513200
<b>6004</b> Loans & Advances from the Central Govt.	8008810	10372650	15356750	10573650
Total	<b>E PUBLIC DEBT</b>	27854110	32752850	37736950
<b>F LOANS AND ADVANCES</b>				
<b>6210</b> Loans for Medical and Public Health	-	272	272	272
<b>6425</b> Loans for Co-operation	-	-	-	-
<b>7610</b> Loans to Govt. Servants etc.	3884	3000	3000	3000
<b>7615</b> Miscellaneous Loans	-	-	-	-
Total	<b>F LOANS AND ADVANCES</b>	3884	3272	3272
Total	<b>CAPITAL RECEIPTS</b>	27857994	32756122	37740222
Total	<b>I CONSOLIDATED FUND OF SIKKIM - RECEIPTS</b>	111371792	140247420	148119545
		159403838		



**STATEMENT I - CONSOLIDATED FUND OF SIKKIM - CAPITAL ACCOUNT - DISBURSEMENTS**

*( In Thousands of Rupees)*

Heads of Accounts		Actual 2022-23	Budget Estimate 2023-24	Revised Estimate 2023-24	Budget Estimate 2024-25
<b>A CAPITAL ACCOUNT OF GENERAL SERVICES</b>					
	<b>4055</b> Capital Outlay on Police	70712	82715	91765	40961
	<b>4058</b> Capital Outlay on Stationery and Printing	3800	40500	500	27150
	<b>4059</b> Capital Outlay on Public Works	4527881	9234484	8820458	13052190
	<b>4070</b> Capital Outlay on other Administrative Services	2605348	291791	295043	1375056
Total	<b>A CAPITAL ACCOUNT OF GENERAL SERVICES</b>	<b>7207741</b>	<b>9649490</b>	<b>9207766</b>	<b>14495357</b>
<b>B CAPITAL ACCOUNT OF SOCIAL SERVICES</b>					
<b>(a) Capital Account of Education, Sports, Art &amp; Culture</b>					
	<b>4202</b> Capital Outlay on Education, Sports, Art & Culture	4683586	3395689	4965139	5255463
<b>(b) Capital Account of Health &amp; Family Welfare</b>					
	<b>4210</b> Capital Outlay on Medical & Public Health	1124240	1109041	1464991	580119
<b>(c) Capital Account of Water Supply, Sanitation, Housing &amp; Urban Development</b>					
	<b>4215</b> Capital Outlay on Water Supply & Sanitation	1691522	1206533	1204453	2198046
	<b>4216</b> Capital Outlay on Housing	582910	2608716	2625539	187376
	<b>4217</b> Capital Outlay on Urban Development	4013146	1366412	3734711	2208699
Total	<b>(c) Capital Account of Water Supply, Sanitation, Housing &amp; Urban Development</b>	<b>6287578</b>	<b>5181661</b>	<b>7564703</b>	<b>4594121</b>
<b>(d) Capital Account of Information and Broadcasting</b>					
	<b>4220</b> Capital Outlay on Information and Publicity	10594	7906	5241	11753
<b>(e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes</b>					
	<b>4225</b> Capital Account of Welfare of Scheduled Castes, Scheduled Tribes & Other Backward Classes	56258	3290893	3290893	2679412
<b>(g) Capital Account of Social Welfare &amp; Nutrition</b>					
	<b>4235</b> Capital Outlay on Social Security & Welfare	106087	394461	1594061	412952
<b>(h) Capital Account of Other Social Services</b>					
	<b>4250</b> Capital Outlay on Other Social Services	-	6,482.00	6,482.00	2953
Total	<b>B CAPITAL ACCOUNT OF SOCIAL SERVICES</b>	<b>12268343</b>	<b>13386133</b>	<b>18891510</b>	<b>13536773</b>
<b>C CAPITAL ACCOUNT OF ECONOMIC SERVICES</b>					
<b>(a) Capital Account of Agriculture &amp; Allied Activities</b>					
	<b>4401</b> Capital Outlay on Crop Husbandry	24000	23300	8000	40600
	<b>4403</b> Capital Outlay on Animal Husbandry	475	29846	29846	35700
	<b>4404</b> Capital Outlay on Dairy Development	-	-	-	-
	<b>4405</b> Capital Outlay on Fisheries	-	8593	8593	6000
	<b>4406</b> Capital Outlay on Forestry and Wildlife	34069	149768	149768	167339
	<b>4408</b> Capital Outlay on Food, Storage & Warehousing	21098	15553	9506	40404

( In Thousands of Rupees)

Heads of Accounts		Actual 2022-23	Budget Estimate 2023-24	Revised Estimate 2023-24	Budget Estimate 2024-25
	<b>4425</b> Capital Outlay on Cooperation	3978	12054	12054	3800
	<b>4435</b> Capital Outlay on Other Agricultural Programmes	-	-	-	-
Total	<b>(a)</b> Capital Account of Agriculture & Allied Activities	83620	239114	217767	293843
	<b>(b)</b> Capital Account of Rural Development				
	<b>4515</b> Capital Outlay on Other Rural Development Programmes	270707	117413	107413	249457
	<b>(c)</b> Capital Account of Special Area Programme				
	<b>4575</b> Capital Outlay on Other Special Area Programmes	39999	1261242	1275262	746600
	<b>(d)</b> Capital Account of Irrigation & Flood Control				
	<b>4702</b> Capital Outlay on Minor Irrigation	296377	936393	936393	1133313
	<b>4711</b> Capital Outlay on Flood Control Projects	368412	46500	156500	171942
Total	<b>(d)</b> Capital Account of Irrigation & Flood Control	664789	982893	1092893	1305255
	<b>(e)</b> Capital Account of Energy				
	<b>4801</b> Capital Outlay on Power Projects	779458	1628855	4043073	4190200
Total	<b>(e)</b> Capital Account of Energy	779458	1628855	4043073	4190200
	<b>(f)</b> Capital Account of Industry and Minerals				
	<b>4851</b> Capital Outlay on Village and Small Industries	79	20188	20388	42000
	<b>4853</b> Capital Outlay on Non-ferrous Mining and Metallurgical Industries	8374	8762	8762	1851
	<b>4859</b> Capital Outlay on Telecommunication and Electronic Industries	-	110741	110741	1153
	<b>4860</b> Capital Outlay on Consumer Industries	-	-	-	-
Total	<b>(f)</b> Capital Account of Industry and Minerals	8453	139691	139891	45004
	<b>(g)</b> Capital Account of Transport				
	<b>5054</b> Capital Outlay on Roads and Bridges	4291498	5092402	5302882	6703518
	<b>5055</b> Capital Outlay on Roads Transport	12750	10302	90302	5802
Total	<b>(g)</b> Capital Account of Transport	4304248	5102704	5393184	6709320
	<b>(i)</b> Capital Account of Science Technology & Environment				
	<b>5425</b> Capital Outlay on Other Scientific and Environmental Research	14441	4741	3241	2100
Total	<b>(i)</b> Capital Account of Science Technology & Environment	14441	4741	3241	2100
	<b>(j)</b> Capital Account of General Economic Services				
	<b>5452</b> Capital Outlay on Tourism	955495	852866	2545666	3465442
	<b>5475</b> Capital Outlay on other General Economic Services	9307	14464	16604	10777
Total	<b>(j)</b> Capital Account of General Economic Services	964802	867330	2562270	3476219
Total	<b>C CAPITAL ACCOUNT OF ECONOMIC SERVICES</b>	7130517	10343983	14834994	17017998
Total	<b>CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT</b>	26606601	33379606	42934270	45050128

( In Thousands of Rupees)

Heads of Accounts		Actual 2022-23	Budget Estimate 2023-24	Revised Estimate 2023-24	Budget Estimate 2024-25
<b>E PUBLIC DEBT</b>					
	<b>6003</b> Internal Debt of the State Government	2849802	4022349	4024116	6520520
	<b>6004</b> Loans and Advances from the Central Government	113783	113572	113572	91108
Total	<b>E PUBLIC DEBT</b>	2963585	4135921	4137688	6611628
<b>F LOANS AND ADVANCES</b>					
	<b>7475</b> Loans for other General Economic Services	-	-	-	-
	<b>7610</b> Loans to Govt. Servants etc.	5510	13500	13500	13500
Total	<b>F LOANS AND ADVANCES</b>	5510	13500	13500	13500
	<b>As per Finance Accts (23/02/25)</b>	5510			
Total	<b>DISBURSEMENT (CAPITAL ACCOUNT)</b>	29575696	37529027	47085458	51675256
Total	<b>DISBURSEMENT (REVENUE ACCOUNT)</b>				
	<b>(brought forward from page 6)</b>	82205503	102497917	99697432	110281733
Total	<b>I CONSOLIDATED FUND OF SIKKIM - DISBURSEMENT</b>	111781199	140026944	146782890	161956989

**DISBURSEMENTS "CHARGED" ON THE CONSOLIDATED FUND OF SIKKIM - STATEMENT-I**

*( In Thousands of Rupees)*

Head of Accounts	Actual	Budget	Revised	Budget
	2023-24	Estimate 2024-25	Estimate 2024-25	Estimate 2025-26
<b>DISBURSEMENT MET FROM THE REVENUE ACCOUNT</b>				
2011 State Legislature	11260	9132	9132	112116
2012 Governor	114491	117441	120441	124477
2014 Administration of Justice	237783	298643	298643	300362
2048 Appropriation for Reduction or Avoidance of Debt	150000	200000	200000	210000
2049 Interest payments	8236288	9183427	9301372	10713718
2051 Public Service Commission	74824	82098	82098	86182
2059 Public Works	2299	2299	2299	2299
2062 Vigilance	45950	50772	50822	66756
2070 Other Administrative Services	-	-	-	-
2071 Pension and Other Retirement Benefits	31103	38952	38952	35027
2075 Miscellaneous General Services	30000	50000	50000	60000
2406 Forestry and Wild Life	1972	2000	2000	2000
2407 Plantations	150	150	150	150
2515 Other Rural Development Programme	5000	5000	5000	5000
Total	8941120	10039914	10160909	11718087
<b>CAPITAL DISBURSEMENT OUTSIDE THE REVENUE ACCOUNT</b>				
4070 Capital Outlay on Other Administrative Services	19276	27628	27628	10794
6003 Internal Debt of State Government	2849802	4022349	4024116	6520520
6004 Loans and Advances from the Central Government	113783	113572	113572	91108
Total	2982861	4163549	4165316	6622422
Total	11923981	14203463	14326225	14195839

( In Thousands of Rupees)

Head of Accounts	Actual 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
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**STATEMENT II - CONTINGENCY FUND OF SIKKIM - RECEIPT**

<b>II CONTINGENCY FUND</b>					
	<b>8000</b> Contingency Fund	-	-	-	-
Total	<b>II CONTINGENCY FUND</b>	-	-	-	-

**STATEMENT II - CONTINGENCY FUND OF SIKKIM - DISBURSEMENT**

	<b>8000</b> Contingency Fund	-	-	-	-
Total	<b>II CONTINGENCY FUND</b>	-	-	-	-

**STATEMENT III - PUBLIC ACCOUNTS OF SIKKIM - RECEIPTS**

*( In Thousands of Rupees)*

Head of Accounts	Actual	Budget	Revised	Budget	
	2023-24	Estimate 2024-25	Estimate 2024-25	Estimate 2025-26	
<b>PUBLIC ACCOUNT</b>					
<b>I SMALL SAVINGS, PROVIDENT FUNDS ETC.</b>					
<b>(b) State Provident Funds</b>					
	8009 State Provident Funds	4587915	4770000	4770000	4770000
<b>(c) Other Accounts</b>					
	8011 Insurance and Pension fund	66609	84850	84850	93335
Total	<b>I SMALL SAVINGS, PROVIDENT FUNDS ETC.</b>	<b>4654524</b>	<b>4854850</b>	<b>4854850</b>	<b>4863335</b>
<b>J RESERVE FUNDS</b>					
<b>(a) Reserve Fund Bearing Interest</b>					
	8121 General and Other Reserve Fund	1938013	3897181	3989031	1276090
Total	<b>(a) Reserve Fund Bearing Interest</b>	<b>1938013</b>	<b>3897181</b>	<b>3989031</b>	<b>1276090</b>
<b>(b) Reserve Fund Not Bearing Interest</b>					
	8222 Sinking Fund	755048	150000	150000	210000
	8235 General and Other Reserve Funds	512261	430000	430000	540311
Total	<b>(b) Reserve Fund Not Bearing Interest</b>	<b>1267309</b>	<b>580000</b>	<b>580000</b>	<b>750311</b>
Total	<b>J RESERVE FUNDS</b>	<b>3205322</b>	<b>4477181</b>	<b>4569031</b>	<b>2026401</b>
<b>K DEPOSITS AND ADVANCES</b>					
<b>(a) Deposits bearing Interest</b>					
	8336 Civil Deposits	-	1	1	1
	8342 Other Deposits	2652119	2800001	2800001	3200001
<b>(b) Deposits not bearing Interest</b>					
	8443 Civil Deposits	2174122	1366430	1366430	2174124
	8449 Other Deposits	323000	300000	300000	300000
Total	<b>K DEPOSITS AND ADVANCES</b>	<b>5149241</b>	<b>4466432</b>	<b>4466432</b>	<b>5674126</b>
<b>L SUSPENSE AND MISCELLANEOUS</b>					
<b>(b) Suspense</b>					
	8658 Suspense Accounts	68614	68096	68096	68614
<b>(c) Other Accounts</b>					
	8670 Cheques and Bills	79217131	74275309	74275309	79217131
	8671 Departmental balance	-	1	1	1
	8672 Permanent Cash Imprest	195	1	1	1
	8673 Cash Balance Investment Account	106065312	99100000	106065312	106065312
	8680 Miscellaneous Govt. Accounts	-	-	-	-
Total	<b>L SUSPENSE AND MISCELLANEOUS</b>	<b>185351252</b>	<b>173443407</b>	<b>180408719</b>	<b>185351059</b>
<b>M REMITTANCES</b>					
	8782 Cash Remittances and Adjustments between Officers rendering accounts to the same Accounts officer	35261325	29509764	29509764	35261325
Total	<b>M REMITTANCES</b>	<b>35261325</b>	<b>29509764</b>	<b>29509764</b>	<b>35261325</b>
Total	<b>III PUBLIC ACCOUNTS - RECEIPTS</b>	<b>233621664</b>	<b>216751634</b>	<b>223808796</b>	<b>233176246</b>
Total	<b>STATE RECEIPTS ( I+ II + III)</b>	<b>344993456</b>	<b>356999054</b>	<b>371928341</b>	<b>392580084</b>
<b>N CASH BALANCE</b>					
	8999 CASH BALANCE (OPENING)	762558	2699729	531288	9145583
	<b>TOTAL</b>	<b>345756014</b>	<b>359698783</b>	<b>372459629</b>	<b>401725667</b>

**STATEMENT III - PUBLIC ACCOUNTS OF SIKKIM - DISBURSEMENTS**

*( In Thousands of Rupees)*

Head of Accounts	Actual	Budget	Revised	Budget
	2023-24	Estimate 2024-25	Estimate 2024-25	Estimate 2025-26
<b>PUBLIC ACCOUNTS</b>				
<b>I SMALL SAVINGS, PROVIDENT FUNDS ETC.</b>				
<b>(b) Provident Funds</b>				
8009 State Provident Funds	4599457	4900000	4900000	4900000
8011 Insurance and Pension fund				
107 State Government Employees Group Insurance Scheme				
01 Insurance Funds	65531	6500	6500	14573
02 Savings Funds	-	67100	67100	66387
Total	4664988	4973600	4973600	4980960
<b>J RESERVE FUNDS</b>				
<b>(a) Reserve Fund Bearing Interest</b>				
8121 General and Other Reserve Fund	2800624	3808983	3808983	2235390
Total	2800624	3808983	3808983	2235390
<b>(b) Reserve Fund Not Bearing Interest</b>				
8222 Sinking Funds				
01 Appropriation for reduction or avoidance of Debt				
101 Sinking Funds	-	-	-	-
02 Sinking Fund Investment Account				
101 Sinking Fund Investment Account	755048	150000	150000	210000
8235 General and Other Reserve Funds				
117 Guarantee Redemption Fund	-	-	-	-
120 Guarantee Redemption Fund - Investment Account	105818	30000	30000	60000
200 Other Funds				
02 Sikkim Transport Infrastructure Development Fund	280942	-	-	-
03 Sikkim Ecology Fund	-	-	-	-
04 Sikkim Electricity Regulatory Commission Fund	-	-	-	27973
05 Special Development Fund (Lottery)	-	-	-	-
06 State Energy Conservation Fund	-	-	-	-
201 Other Funds-Investment Account				
01 State Energy Conservation Fund	-	-	-	-
02 Special Development Fund (Lottery)	-	-	-	0
03 Sikkim Transport Infrastructure Development Fund	-	350000	350000	495679
Total	1141808	530000	530000	793652
Total	3942432	4338983	4338983	3029042
<b>K DEPOSITS AND ADVANCES</b>				
<b>(a) Deposits bearing Interest</b>				
8336 Civil Deposits	-	1	1	1
8342 Other Deposits	2578257	2600001	2600001	3200001

( In Thousands of Rupees)

Head of Accounts	Actual 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26	
<b>(b) Deposits not bearing Interest</b>					
<b>8443</b> Civil Deposits					
<b>101</b> Revenue Deposit	-	4562	4562	97	
<b>103</b> Security Deposits	36577	35115	35115	62418	
<b>104</b> Civil Court Deposits	124	1044	1044	422	
<b>108</b> Public Works Deposits	899845	947470	947470	1684113	
<b>109</b> Forest Deposits	119911	117337	117337	66815	
<b>116</b> Deposit under various Central and State Acts					
01 Deposits under Section 4 (a) of the Lottery (Regulation) Act, 1998	659374	260793	260793	363956	
<b>121</b> Deposits in Connection with Elections	-	-	-	2	
<b>800</b> Other Deposits	3381	109	109	-3699	
<b>911</b> Deduct Recoveries of over payment	-	-	-	-	
Total	<b>8443</b> Civil Deposits	1719212	1366430	1366430	2174124
	<b>8449</b> Other Deposits				
	<b>103</b> Subvention from Central Reserve Fund	281458	300000	300000	300000
Total	<b>8449</b> Other Deposits	281458	300000	300000	300000
Total	<b>K DEPOSITS AND ADVANCES</b>	4578927	4266432	4266432	5674126
<b>L SUSPENSE AND MISCELLANEOUS</b>					
<b>(b) Suspense</b>					
<b>8658</b> Suspense Accounts					
<b>101</b> Pay and Accounts Office-Suspense	10796	36	36	23778	
<b>102</b> Suspense Accounts (Civil)	-2649	114	114	163	
<b>112</b> Tax Deducted at Source(TDS) Suspense	39139	66934	66934	41500	
<b>123</b> A.I.S. Officers' Group Insurance Schemes Subscriptions	-	-18	-18	3172	
<b>135</b> Cash Settlement between A.G. Sikkim and Other State Accountant Generals	1866	-	-	1	
<b>(c) Other Accounts</b>					
<b>8670</b> Cheques and Bills	78108334	74275309	74275309	79217131	
<b>8671</b> Departmental Balances	-	1	1	1	
<b>8672</b> Permanent Cash Imprest	195	1	1	1	
<b>8673</b> Cash Balance Investment Account	105765156	99100000	99100000	106065312	
<b>8680</b> Miscellaneous Govt. Account	-	-	-	-	
Total	<b>L SUSPENSE AND MISCELLANEOUS</b>	183922837	173442377	173442377	185351059
<b>M REMITTANCES</b>					
<b>8782</b> Cash Remittances & Adjustments between Officers rendering accounts to the same Accounts officer	36334343	29509764	29509764	35261325	
Total	<b>M REMITTANCES</b>	36334343	29509764	29509764	35261325
Total	<b>III PUBLIC ACCOUNTS - DISBURSEMENT</b>	233443527	216531156	216531156	234296512
Total	<b>STATE DISBURSEMENTS (I+II+III)</b>	345224726	356558100	363314046	396253501
<b>N CASH BALANCE</b>					
<b>8999</b> CASH BALANCE (CLOSING)	531288	3140683	9145583	5472166	
	<b>TOTAL</b>	345756014	359698783	372459629	401725667