



GOVERNMENT OF SIKKIM

2025-26

**ESTIMATES
OF
RECEIPTS**

(As laid before the Legislature)

MARCH, 2025

GENERAL ABSTRACT OF RECEIPTS FOR THE YEAR 2025-26

(In Thousands of Rupees)

Sectional and Major Head Classification of Government Transactions	Actual 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
C O N S O L I D A T E D F U N D				
REVENUE RECEIPTS				
(A) TAX REVENUE				
(a) Goods and Services Tax				
0005	13180800	14457100	14438300	16067500
0006	9656961	12650006	10380006	11174246
0008	-	-	-	-
0009	-	1	1	-
Total	22837761	27107107	24818307	27241746
(b) Taxes on Income and Expenditure				
0020	13036100	14531100	14523000	15411200
0021	14478200	16735600	18471400	20563000
0028	173162	200001	200000	200000
Total	27687462	31466701	33194400	36174200
(c) Taxes on Property, Capital and other transactions				
0029	183940	265400	265400	245400
0030	387467	279700	279700	268800
0032	-	-	-	-
Total	571407	545100	545100	514200
(d) Taxes on Commodities and Services other than Goods and Services Tax				
0037	1522000	2136500	2515100	2540300
0038	576000	450300	484100	527800
0039	3722450	4500000	5000000	5670001
0040	2381946	2500001	2500001	1750001
0041	516156	730000	730000	860000
0044	7700	1600	1600	1600
0045	513279	589805	589805	673389
Total	9239531	10908206	11820606	12023091
Total	60336161	70027114	70378413	75953237
	42854500	48391701	50513000	55190900
	17481661	21635413	19865413	20762337
(B) NON-TAX REVENUE				
(b) Interest Receipts				
0049	957918	700000	1100000	731967
0050	33374	40000	40000	40000
Total	991292	740000	1140000	771967
(c) Other Non Tax Revenue				

(In Thousands of Rupees)

Sectional and Major Head Classification of Government Transactions		Actual 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
(i) General Services					
	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
	0071 Contributions and Recoveries towards Pension and Other Retirement Benefits	-	-	-	-
	0075 Misc. General Services	371533	480001	480001	594401
Total	(i) General Services	1873401	1946476	1946476	2090258
(ii) Social Services					
	0202 Education, Sports, Art and Culture	92104	173284	173284	137500
	0210 Medical and Public Health	110373	60243	60243	80000
	0215 Water Supply and Sanitation	57852	108600	108600	120000
	0216 Housing	5450	6000	6000	6000
	0217 Urban Development	43763	45330	45330	24230
	0220 Information and Publicity	2192	2500	2500	2500
	0230 Labour and Employment	23658	25000	25000	35000
	0235 Social Security and Welfare	6081	5901	5901	6100
	0250 Other Social Services	264	600	600	2001
Total	(ii) Social Services	341737	427458	427458	413331
(iii) Economic Services					
	0401 Crop Husbandry	9244	10000	10000	8500
	0403 Animal Husbandry	10703	24472	24472	21830
	0404 Dairy Development	-	1	1	1
	0405 Fisheries	1350	1500	1500	4160
	0406 Forestry and Wild Life	314081	399000	399000	320000
	0407 Plantation	22500	1	1	30000
	0408 Food Storage and Warehousing	2661	3000	3000	2500
	0425 Co-operation	1027	1000	1000	1000
	0515 Other Rural Development Programme	53447	22000	22000	22000
	0702 Minor Irrigation	2916	5000	5000	4000
	0801 Power	4271956	4600000	4658100	5188000
	0810 Non-conventional sources of energy	-	-	-	-
	0851 Village and Small Industries	2925	3000	3000	20
	0852 Industries	17451	38800	188800	38100
	0853 Non-Ferrous, Mining and Metallurgical Industries	2905	3000	3000	2000
	1055 Road Transport	728864	920000	920000	1000000
	1452 Tourism	90671	120000	120000	150000
	1475 Other General Economic Services	5018	5000	5000	4700
Total	(iii) Economic Services	5537719	6155774	6363874	6796811
Total	(c) Other Non-Tax Revenue	7752857	8529708	8737808	9300400

(In Thousands of Rupees)

Sectional and Major Head Classification of Government Transactions		Actual 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
Total	(B) NON-TAX REVENUE	8744149	9269708	9877808	10072367
Total	TOTAL REVENUE (A + B)	69080310	79296822	80256221	86025604
(C) GRANTS-IN-AID AND CONTRIBUTIONS					
	1601 Grants -in- aid from Central Government	14433488	28194476	30123102	36288112
Total	(C) GRANTS-IN-AID AND CONTRIBUTIONS	14433488	28194476	30123102	36288112
Total	REVENUE RECEIPTS	83513798	107491298	110379323	122313716
(E) PUBLIC DEBT					
	6003 Internal Debt of the State Government	19845300	22380200	22380200	26513200
	6004 Loans and Advances from the Central Government	8008810	10372650	15356750	10573650
Total	(E) PUBLIC DEBT	27854110	32752850	37736950	37086850
(F) LOANS AND ADVANCES (Recoveries)					
	6210 Loans for Medical and Public Health	-	272	272	272
	6425 Loans for Co-operation	0	-	-	-
	7610 Loans to Government Servants etc.	3884	3000	3000	3000
	7615 Miscellaneous Loans	-	-	-	-
Total	(F) LOANS AND ADVANCES (Recoveries)	3884	3272	3272	3272
Total	CAPITAL RECEIPTS	27857994	32756122	37740222	37090122
Total	CONSOLIDATED FUND OF SIKKIM -	111371792	140247420	148119545	159403838
CONTINGENCY FUND					
	8000 Contingency Fund	-	-	-	-
Total	CONTINGENCY FUND	-	-	-	-

(In Thousands of Rupees)

Sectional and Major Head Classification of Government Transactions	Actual 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
PUBLIC ACCOUNT				
(I) SMALL SAVINGS, PROVIDENT FUNDS, ETC.				
(b) Provident Funds				
8009 State Provident Funds	4587915	4770000	4770000	4770000
8011 Insurance and Pension Funds	66609	84850	84850	93335
Total (I) SMALL SAVINGS, PROVIDENT FUNDS, ETC.	4654524	4854850	4854850	4863335
(J) RESERVE FUNDS				
(a) Reserve Fund Bearing Interest				
8121 General and Other Reserve fund	1938013	3897181	3989031	1276090
(b) Reserve Funds				
8222 Sinking Funds	755048	150000	150000	210000
8235 General and Other Reserve fund	512261	430000	430000	540311
Total (J) RESERVE FUNDS	3205322	4477181	4569031	2026401
(K) DEPOSITS AND ADVANCES				
(a) Deposit Bearing Interest				
8336 Civil Deposits	-	1	1	1
8342 Other Deposits	2652119	2800001	2800001	3200001
(b) Deposit Not Bearing Interest				
8443 Civil Deposits	2174122	1366430	1366430	2174124
8449 Other Deposits	323000	300000	300000	300000
Total (K) DEPOSITS AND ADVANCES	5149241	4466432	4466432	5674126
(L) SUSPENSE AND MISCELLANEOUS				
(b) Suspense				
8658 Suspense Accounts	68614	68096	68096	68614
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 Accounts	106065312	99100000	106065312	106065312
Total (L) SUSPENSE AND MISCELLANEOUS	185351252	173443407	180408719	185351059
(M) REMITTANCES				
8782 Cash Remittances and Adjustments Between Officers Rendering Accounts to the same Accounts Officer	35261325	29509764	29509764	35261325
Total (M) REMITTANCES	35261325	29509764	29509764	35261325
Total PUBLIC ACCOUNT	233621664	216751634	223808796	233176246
Total TOTAL STATE RECEIPTS	344993456	356999054	371928341	392580084
(N) CASH BALANCE				
8999 Cash Balance				
OPENING BALANCE	762558	2699729	531288	9145583
GRAND TOTAL	345756014	359698783	372459629	401725667

DETAILS OF REVENUE RECEIPTS

(In Thousands of Rupees)

	Sectional and Major Head Classification of Government Transactions	Actual 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
M.H.	0005 Central Goods and Services Tax (CGST) Head of Department - Secretary, Finance				
	901 Share of Net Proceeds Assigned to State	13180800	14457100	14438300	16067500
Total	0005 Central Goods and Services Tax (CGST)	13180800	14457100	14438300	16067500
M.H.	0006 State Goods and Services Tax (SGST) Head of Department - Secretary, Finance				
	101 Tax				
	01 Collections	4794267	12650000	10380000	11174240
	02 Deduct Refunds	-	-	-	-
	105 Input Tax Credit cross utilisation of SGST and IGST				
	01 Transfer-in from IGST	4149720	1	1	1
	02 Transfer-out to IGST	-	1	1	1
	106 Apportionment of IGST- Transfer-in of Tax Component to SGST	656806	1	1	1
	107 Apportionment of IGST- Transfer-in of Interest Component to SGST	3	1	1	1
	108 Apportionment of IGST- Transfer-in of Penalty Component to SGST	1	1	1	1
	110 Advance Apportionment from IGST	-	1	1	1
	800 Other Receipts	56164	-	-	-
Total	0006 State Goods and Services Tax (SGST)	9656961	12650006	10380006	11174246
M.H.	0008 Integrated Goods and Services Tax (IGST) Head of Department - Secretary, Finance				
	901 Share of Net Proceeds Assigned to State	-	-	-	-
Total	0008 Integrated Goods and Services Tax (IGST)	-	-	-	-
M.H.	0009 Goods and Services Tax Compensation Cess 02 GST Compensation cess on Domestic Supply of Goods and Services				
	101 Cess				
	01 Collection	-	1	1	-
Total	101 Cess	-	1	1	-
Total	02 GST Compensation cess on Domestic Supply of Goods and Services	-	1	1	-
Total	0009 Goods and Services Tax Compensation Cess	-	1	1	0
M.H.	0020 Corporation Tax Head of Department - Secretary, Finance				
	901 Share of net proceeds assigned to State	13036100	14531100	14523000	15411200
Total	0020 Corporation Tax	13036100	14531100	14523000	15411200
M.H.	0021 Taxes on Income Other than Corporation Tax				

(In Thousands of Rupees)

Sectional and Major Head Classification of Government Transactions		Actual 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
Total	901 Share of Net Proceeds Assigned to State	14478200	16735600	18471400	20563000
Total	0021 Taxes on Income Other than Corporation Tax	14478200	16735600	18471400	20563000
M.H.	0028 Other Taxes on Income and Expenditure Head of Department - Secretary - Finance				
	107 Taxes on Professions, Trade, Callings and Employment	173162	200000	200000	200000
Total	901 Share of Net Proceeds Assigned to State	-	1	-	-
Total	0028 Other Taxes on Income and Expenditure	173162	200001	200000	200000
M.H.	0029 Land Revenue Head of the Department- Secretary, Land Revenue and Disaster Management				
	101 Land Revenue/Tax	11567	15400	15400	15400
	800 Other Receipts				
	01 Receipt from Registration of Property	172373	250000	250000	230000
Total	0029 Land Revenue	183940	265400	265400	245400
M.H.	0030 Stamps and Registration Head of the Department - (i) Secretary, Land Revenue and Disaster Management (ii) Secretary Finance, Revenue and Expenditure (iii) Secretary, Law				
	01 Stamps - Judicial				
	102 Sale of Stamps (FRED)	24273	37500	37500	37500
	02 Stamps - Non - Judicial				
	102 Sale of Stamps (FRED)	154181	65200	65200	65200
	03 Registration Fees				
	104 Fees for Registering documents				
	01 Registration of Association/Companies/ Clubs etc. (Law)	9837	1000	1000	1500
	02 Registration of Land, Land Rent etc. (LRDMD)	197690	170000	170000	158600
	800 Other Receipts				
	01 Fees for copies of registered documents (LRDMD)	1486	6000	6000	6000
Total	0030 Stamps and Registration	387467	279700	279700	268800
M.H.	0032 Taxes on Wealth Head of Department - Secretary, Finance				
Total	901 Share of Net Proceeds Assigned to State	-	-	-	-
Total	0032 Taxes on Wealth	-	-	-	-
M.H.	0037 Customs Head of Department - Secretary, Finance				
Total	901 Share of Net Proceeds Assigned to State	1522000	2136500	2515100	2540300
Total	0037 Customs	1522000	2136500	2515100	2540300

(In Thousands of Rupees)

Sectional and Major Head Classification of Government Transactions		Actual 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
M.H.	0038 Union Excise Duties				
	Head of Department - Secretary - Finance				
	901 Share of Net Proceeds Assigned to State	576000	450300	484100	527800
Total	0038 Union Excise Duties	576000	450300	484100	527800
M.H.	0039 State Excise				
	Head of Department-Secretary Excise				
	101 Country Spirits	-	1	1	1
	102 Country Fermented Liquors	947828	731795	1231795	1214687
	105 Foreign Liquors and Spirits	2713966	3696154	3696154	4402263
	107 Medical and Toilet Preparations Containing Alcohol, Opium, etc.	72	1000	1000	1000
	150 Fines and Confiscations	1237	1000	1000	1000
	800 Other Receipts				
	01 Miscellaneous Receipts	11438	20000	20000	1000
	02 Foreign Liquor Bar Licence fee	47361	50000	50000	50000
	05 Export Pass Fees	548	50	50	50
Total	0039 State Excise	3722450	4500000	5000000	5670001
M.H.	0040 Taxes on Sales, Trade etc.				
	Head of Department - Secretary, Finance				
	101 Receipts under Central Sales Tax Act	69	-	-	-
	102 Receipts under State Sales Tax Act	2381455	2500000	2500000	1750000
	110 Trade Tax (VAT)	420	1	1	1
	111 Value Added (VAT) Receipts	2	-	-	-
Total	0040 Taxes on Sales, Trade etc.	2381946	2500001	2500001	1750001
M.H.	0041 Taxes on Vehicles				
	Head of Department- (i) Secretary, Transport (ii) DGP				
	102 Receipts under the State Motor Vehicles				
	01 Receipt from Motor Vehicles Division	500947	720000	720000	850000
	02 Receipt from Police Department	15209	10000	10000	10000
Total	0041 Taxes on Vehicles	516156	730000	730000	860000
M.H.	0044 Service Tax				
	Head of Department - Secretary, Finance				
	901 Share of Net Proceeds Assigned to State	7700	1600	1600	1600
Total	0044 Service Tax	7700	1600	1600	1600

(In Thousands of Rupees)

Sectional and Major Head Classification of Government Transactions		Actual 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
M.H.	0045 Other Taxes and Duties on Commodities and Services				
	Head of Department - (i) Secretary, Land Revenue and Disaster Management				
	(ii) Secretary, Urban Development & Housing (iii) Secretary, Finance, Revenue and Expenditure (iv) Secretary, Forest, Environment and Wild Life Management (v) Secretary, Excise				
	101 Entertainment Tax (Urban Development)	7	5	5	50
	112 Receipts from Cesses under Other Acts				
	01 Receipts under the Sikkim Transport Infrastructure Development Fund Act	375723	420000	420000	500000
	02 Receipt under the Sikkim Ecology Fund and Environment Cess Act	91	-	-	2338
	03 Receipt under the Sikkim Educational Cess Act	76826	80000	80000	80000
Total	112 Receipts from Cesses under Other Acts	452640	500000	500000	582338
	800 Other Receipts				
	01 Trade Licence fee (Urban Development)	4110	5500	5500	8000
	02 Bazar Contract fee (Urban Development)	1799	1800	1800	2000
	03 Other Miscellaneous Receipts (Urban Development)	1023	3000	3000	1500
	04 Receipt under The Sikkim Irrigation Water Tax Act 2002	0	-	-	-
Total	800 Other Receipts	6932	10300	10300	11500
	900 Deduct - Refunds	-	-	-	1
	901 Share of Net Proceeds Assigned to State	53700	79500	79500	79500
Total	0045 Other Taxes and Duties on Commodities and Services	513279	589805	589805	673389
Total	Tax Revenue	60336161	70027114	70378413	75953237
	<i>of which State's Share of Central Taxes</i>	42854500	48391701	50513000	55190900
	<i>of which State's Own Tax Revenue</i>	17481661	21635413	19865413	20762337
M.H.	0049 Interest Receipts				
	Head of Department - Secretary, Finance				
	04 Interest Receipts of State/Union Territory Governments				
	110 Interest Realised on Investment of Cash Balance	848032	610000	1010000	641967
	800 Other Receipt				
	01 Interest realised from Mobilisation of Advance	47179	50000	50000	50000
	02 Miscellaneous Receipts	31928	10000	10000	10000
	03 Interest realised from accounts maintained out side the consolidated fund	30779	30000	30000	30000
Total	800 Other Receipt	109886	90000	90000	90000
Total	0049 Interest Receipts	957918	700000	1100000	731967
M.H.	0050 Dividends and Profits				
	Head of Department - Secretary, Finance				
	101 Dividends from Public Undertakings	33374	40000	40000	40000
Total	0050 Dividends and Profits	33374	40000	40000	40000

(In Thousands of Rupees)

Sectional and Major Head Classification of Government Transactions		Actual 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
M.H.	0051 Public Service Commission				
	Head of Department -Secretary, S.P.S.C.				
	105 State Public Service Commission				
	01 Examination Fees	1761	5000	5000	2000
Total	0051 Public Service Commission	1761	5000	5000	2000
M.H.	0055 Police				
	Head of Department - Director General of Police				
	101 Police Supplied to Other Government	715709	550000	550000	149300
	103 Fees, Fines and Forfeiture	1977	350	350	100
	104 Receipts under Arms Act				
	01 Collection by District Authorities	620	600	600	600
	800 Other Receipts				
	01 Miscellaneous Receipts	6151	1	1	1
	02 Re-imbursement of Expenditure on PoliceCheck Post	200005	200000	200000	250000
	03 Re-imbursement of Expenditure on Home Guard	-	50000	50000	500000
	04 Re-imbursement of Expenditure on Civil Defence	-	-	-	1
Total	0055 Police	924462	800951	800951	900002
	0056 Jails				
	Head of Department, Secretary, Home				
	800 Other Receipts				
	01 Miscellaneous Receipt	44	30	30	30
Total	0056 Jails	44	30	30	30
M.H.	0058 Stationery and Printing				
	Head of Department-Secretary, Printing & Stationery				
	200 Other Press Receipts	46821	50000	50000	50000
	800 Other Receipts	6654	1	1	1
Total	0058 Stationery and Printing	53475	50001	50001	50001
M.H.	0059 Public Works				
	Head of Department - (i) Secretary, Roads and Bridges (ii) Secretary, Buildings & Housing				
	80 General				
	102 Hire Charges of Machinery and Equipment	9677	15000	15000	10000
	103 Recovery of percentage charges	1755	1	1	1
	800 Other Receipts				
	01 Roads and Bridges	34132	70000	70000	44000
	02 Reimbursement from Highways	66797	70000	70000	1
	03 Agency Charges	34860	11000	11000	11000
	04 Public Works (Buildings)	3345	10000	10000	15000
Total	800 Other Receipts	139134	161000	161000	70001
Total	80 General	150566	176001	176001	80002
Total	0059 Public Works	150566	176001	176001	80002

(In Thousands of Rupees)

Sectional and Major Head Classification of Government Transactions		Actual 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
M.H.	0070 Other Administrative Services				
	Head of Department (i) Registrar General, Sikkim High Court (ii) Secretary, Home (iii) Secretary, Finance (iv) C.E.O., Election (v) Secretary, DOP				
	01 Administration of Justice				
	102 Fines and Forfeitures	152	1026	1026	758
	501 Services and Service Fees	286	200	200	503
	900 Deduct Refunds	-48	-	-	-
Total	01 Administration of Justice	390	1226	1226	1261
	02 Election				
	101 Sale Proceeds of Election forms and Documents	271	10	10	10
	104 Fees, Fines and Forfeitures	44	20	20	20
	800 Other Receipts				
	01 Reimbursement of Election Expenditure from Election Commission of India	-	150000	150000	150000
Total	02 Election	315	150030	150030	150030
	60 Other Services				
	101 Receipts from the Central Government for Administration of Central Acts and Regulations	-	-	-	-
	112 Emigration Fees	1	-	-	-
	113 Copyright Fees	1	-	-	-
	114 Receipts from Motor Garages, etc. (Home)	464	2000	2000	2400
	115 Receipts from Guest Houses, Government Hostels etc.	19768	18000	18000	14600
	116 Passport Fees	-	-	-	-
	118 Receipts under Right to Information Act, 2005	115	-	-	100
	800 Other Receipts				
	02 Reimbursement of Expenditure from Kendriya Sainik Board, GoI	11158	10000	10000	10000
	03 Other Receipts	35754	85	85	2280
	04 Other Receipts (Finance)	79420	3000	3000	3000
	05 Sale of law journals, manuals and books	158	100	100	100
	06 Administrative Training Institute	-	50	50	50
Total	60 Other Services	146839	33235	33235	32530
Total	0070 Other Administrative Services	147544	184491	184491	183821
	0071 Contributions and Recoveries towards Pension and Other Retirement Benefits				
	Head of Department - Secretary, Finance				

(In Thousands of Rupees)

Sectional and Major Head Classification of Government Transactions		Actual 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
	01 Civil				
	101 Subscriptions and Contributions	223843	250000	250000	280000
	800 Other Receipts	173	1	1	1
Total	01 Civil	224016	250001	250001	280001
Total	0071 Contributions and Recoveries towards Pension and Other Retirement Benefits	224016	250001	250001	280001
M.H.	0075 Misc. General Services				
	Head of Department - Secretary, Finance				
	103 State Lotteries	351920	480000	480000	500000
	108 Guarantee Fees	-	1	1	1
	800 Other Receipts	19613	-	-	94400
Total	0075 Misc. General Services	371533	480001	480001	594401
M.H.	0202 Education, Sports, Arts and Culture				
	Head of Department- (i) Secretary, Education (ii) Secretary, Sports & Youth Affairs, (iii) Secretary, Cultural Affairs & Heritage				
	01 General Education				
	101 Elementary Education				
	03 Other Receipts	46708	128950	128950	118550
	102 Secondary Education				
	01 Tution and Other Fee	5	-	-	-
	02 Text Book Receipts	8596	9277	9277	7162
	03 Other Fees	6729	1050	1050	1410
	103 University and Higher Education				
	04 Other Receipts	4339	25319	25319	878
Total	01 General Education	66377	164596	164596	128000
	03 Sports and Youth Services				
	800 Other Receipts				
	01 Miscellaneous Receipts	19983	3688	3688	4000
Total	03 Sports and Youth Services	19983	3688	3688	4000
	04 Art and Culture				
	800 Other Receipts				
	01 Other Receipts	3770	3000	3000	3000
	02 Receipts from Manan Bhawan	1974	2000	2000	2500
	03 Celebration of Azadi Ka Amrit Mahotsav	-	-	-	-
Total	04 Art and Culture	5744	5000	5000	5500
Total	0202 Education, Sports, Arts and Culture	92104	173284	173284	137500

(In Thousands of Rupees)

Sectional and Major Head Classification of Government Transactions		Actual 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
M.H.	0210 Medical and Public Health				
	Head of Department- Secretary, Health and Family Welfare				
	01 Urban Health Services				
	020 Receipts from Patients for Hospital and Dispensary Services	25126	25845	25845	55600
	800 Other Receipts	80819	30006	30006	19800
	02 Rural Health Services				
	101 Receipts/ Contribution from patients and others	-	-	-	-
	04 Public Health				
	104 Fees, Fines, etc.				
	01 Receipts under Prevention of Food Adulteration Act	3254	2982	2982	4000
	02 Receipts under Cigarettes and Tobacco Product Act	7	261	261	100
	105 Receipts from Public Health Laboratories	1136	1149	1149	500
	800 Other Receipts	31	-	-	-
Total	0210 Medical and Public Health	110373	60243	60243	80000
M.H.	0215 Water Supply and Sanitation				
	Head of Department-Secretary, Public Health Engineering				
	01 Water Supply				
	102 Receipts from Rural Water Supply Schemes	1	-	-	-
	103 Receipts from Urban Water Supply Schemes	47191	96600	96600	104000
	800 Other Receipts	242	1000	1000	1000
Total	01 Water Supply	47434	97600	97600	105000
	02 Sewerage and Sanitation				
	103 Receipts from Sewerage Schemes	10418	11000	11000	15000
	501 Services and Service Fees				
	01 Sanitation Fees (UD & HD)	-	-	-	-
Total	02 Sewerage and Sanitation	10418	11000	11000	15000
Total	0215 Water Supply and Sanitation	57852	108600	108600	120000
M.H.	0216 Housing				
	Head of Department- Secretary, Buildings and Housing				
	01 Government Residential Buildings				
	106 General Pool Accommodation				
	02 Licence Fees/Rent	5450	6000	6000	6000
Total	0216 Housing	5450	6000	6000	6000
M.H.	0217 Urban Development				
	Head of Department- Secretary, Urban Development				
	60 Other Urban Development Schemes				
	800 Other Receipts				
	01 Site Salami and Regulation	35479	30000	30000	5000
	02 Ground Rent	5956	11200	11200	10000
	03 Parking Fees	1376	1000	1000	800

(In Thousands of Rupees)

Sectional and Major Head Classification of Government Transactions		Actual 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
	04 Rent from Premises	950	1530	1530	1530
	05 Ropeways	2	1600	1600	1600
	06 Regularization Fees	-	-	-	5000
	07 Sanitation Fees for Class II Bazars	-	-	-	300
Total	0217 Urban Development	43763	45330	45330	24230
M.H.	0220 Information and Publicity				
	Head of Department- Secretary, Information & Public Relations				
	60 Others				
	106 Receipts from Advertising and Visual Publicity	2192	500	500	500
	113 Receipts from other Publications	-	2000	2000	2000
	800 Other Receipts	-	-	-	-
Total	0220 Information and Publicity	2192	2500	2500	2500
M.H.	0230 Labour and Employment				
	Head of Department- Secretary, Labour				
	102 Fees for Registration of Trade Union	23658	25000	25000	35000
Total	0230 Labour and Employment	23658	25000	25000	35000
M.H.	0235 Social Security and Welfare				
	Head of Department- Secretary, Social Justice and Welfare				
	60 Other Social Security and Welfare				
	800 Other Receipts				
	02 Rent from Working Women's Hostel, Deorali Gangtok	96	1	1	100
	03 Other Misc. Receipts	5985	5900	5900	6000
Total	0235 Social Security and Welfare	6081	5901	5901	6100
M.H.	0250 Other Social Services				
	Head of Department- Secretary, Ecclesiastical				
	800 Other Receipts	264	600	600	
	01 Lease Rent of Sikkim Temple House at Bodhgaya	-	-	-	2000
	02 Other Receipts	-	-	-	1
Total	0250 Other Social Services	264	600	600	2001
M.H.	0401 Crop Husbandry				
	Head of Department- Secretary, Agriculture and Secretary, Horticulture Development				
	104 Receipts from Agriculture Farms				
	01 Agriculture	1582	770	770	500
	02 Horticulture	5532	4000	4000	4000
	800 Other Receipts				
	01 Agriculture	855	2230	2230	1000
	02 Horticulture	1275	3000	3000	3000
Total	0401 Crop Husbandry	9244	10000	10000	8500

(In Thousands of Rupees)

Sectional and Major Head Classification of Government Transactions		Actual 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
M.H.	0403 Animal Husbandry				
	Head of Department- Secretary, Animal Husbandry and Veterinary Services				
	102 Receipts from Cattle and Buffalo Development	351	1198	1198	1000
	103 Receipts from Poultry Development	4038	10230	10230	10230
	104 Receipts from Sheep and Wool Development	167	270	270	100
	105 Receipts from Piggery Development	1093	3444	3444	1500
	800 Other Receipts				
	01 Other Miscellaneous Receipts	5054	9330	9330	9000
Total	0403 Animal Husbandry	10703	24472	24472	21830
	0404 Dairy Development				
	800 Other Receipts	-	1	1	1
Total	0404 Dairy Development	-	1	1	1
M.H.	0405 Fisheries				
	Head of Department- Secretary, Animal Husbandry and Veterinary Services				
	102 License Fees, Fines etc	533	1000	1000	550
	103 Sale of Fish, Fish Seeds etc.	72	500	500	300
	501 Services and Service Fees				
	01 Supervision fees on imported fish	-	-	-	3310
	800 Other Receipts				
	01 Other Miscellaneous Receipts	745	-	-	-
Total	0405 Fisheries	1350	1500	1500	4160
M.H.	0406 Forestry and Wild Life				
	Head of Department- Secretary, Forest and Environment				
	01 Forestry				
	101 Sale of Timber and Other Forest Produce				
	01 Receipt from Utilisation Circle	14011	15000	15000	5000
	02 Receipt from Territorial Circle	-	-	-	-
	03 Direct Receipts generated from Sale of Timber and Other Forest produce and collected by all Territorial Offices	109315	165000	165000	130000
	04 Indirect Receipts generated from Offset Price of temporary collection of sand/ stone/ stone chips/ stone aggregate and other Miscellaneous fees/ charges etc. collected by all territorial offices	100585	70000	70000	70000
	05 Indirect Receipts generated from Penalties levied and collected by all Territorial Offices	5710	6000	6000	6000
	06 Receipts generated from Royalties adjusted/ deposited by other Departments/ Agencies etc.	54864	65000	65000	65000
Total	101 Sale of Timber and Other Forest Produce	284485	321000	321000	276000

(In Thousands of Rupees)

Sectional and Major Head Classification of Government Transactions		Actual 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
	800 Other Receipts				
	02 Receipt from Sericulture Activities	65	250	250	250
	03 Royalties from Forest Produces	-	-	-	-
	04 Other Misc. Receipts	590	39550	39550	550
	05 Timber	-	-	-	-
	06 Receipt from Ecosystem Services	18360	20000	20000	25000
Total	800 Other Receipts	19015	59800	59800	25800
Total	900 Deduct - Refunds	-598	-	-	-
Total	01 Forestry	302902	380800	380800	301800
	02 Environmental Forestry and Wild Life				
	111 Zoological Park				
	01 Receipts from Himalayan Zoological Park, Bulbulay	363	1500	1500	1000
	112 Public Gardens				
	01 Receipts from Epica Garden, Saramsa	3880	5000	5000	4500
	02 Receipts from Rongnichu Water Garden	69	398	398	398
	03 Receipts from Jawaharlal Nehru Botanical Garden, Rumtek	1	1	1	1
	800 Other Receipts				
	01 Receipts from Wildlife Sanctuaries	6431	10000	10000	11000
	02 Fees and Fines from Territorial Circle	-	-	-	-
	03 Receipts Generated from penalties levied and collected by all Wildlife Offices	233	300	300	300
	04 Receipts from Khangchendzonga National Park	202	1000	1000	1000
	05 Receipts from Eco-tourism	-	1	1	1
Total	02 Environmental Forestry and Wild Life	11179	18200	18200	18200
Total	0406 Forestry and Wild Life	314081	399000	399000	320000
M.H.	0407 Plantations				
	Department-Secretary, Commerce and Industries				
	01 Tea				
	800 Other Receipts				
	01 Sale Proceeds from Plantation Products, etc.	22500	1	1	30000
Total	0407 Plantations	22500	1	1	30000
M.H.	0408 Food, Storage and Warehousing				
	Head of Department- Secretary, Food and Civil Supplies				
	101 Food				
Total	0408 Food Storage and Warehousing	2661	3000	3000	2500
M.H.	0425 Co-operation				
	Head of Department-Secretary, Co-operation				
	101 Audit Fees				
		489	700	700	700
	800 Other Receipts				
	01 Miscellaneous Receipts	538	300	300	300
Total	0425 Co-operation	1027	1000	1000	1000

(In Thousands of Rupees)

Sectional and Major Head Classification of Government Transactions		Actual 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
M.H.	0515 Other Rural Development Programme				
	Head of Department - Secretary, Rural Development				
	800 Other Receipts				
	01 Sale of Tender Documents and Other Miscellaneous	53447	22000	22000	22000
Total	0515 Other Rural Development Programme	53447	22000	22000	22000
M.H.	0702 Minor Irrigation				
	Head of Department- Secretary, Water Resources				
	80 General				
	800 Other Receipts				
	01 Sale of Tender Documents and Other Miscellaneous	2916	5000	5000	4000
Total	0702 Minor Irrigation	2916	5000	5000	4000
M.H.	0801 Power				
	Head of Department- Secretary, Power				
	01 Hydel Generation				
	800 Other Receipts				
	01 Sale of Power	4198852	4530000	4588100	5118000
	02 Other Receipts	73104	70000	70000	70000
Total	800 Other Receipts	4271956	4600000	4658100	5188000
Total	0801 Power	4271956	4600000	4658100	5188000
MH	0810 Non Conventional Sources of Energy				
	103 Wind	-	-	-	-
Total	0810 Non Conventional Sources of Energy	-	-	-	-
M.H.	0851 Village and Small Industries				
	Head of Department- Secretary, Commerce and Industries				
	102 Small Scale Industries				
	01 Government Institute of Cottage Industries- Sale Proceeds	2925	3000	3000	20
Total	0851 Village and Small Industries	2925	3000	3000	20
M.H.	0852 Industries				
	Head of Department-				
	(i) Secretary, Information Technology				
	(ii) Secretary, Commerce and Industries				
	07 Telecommunication and Electronic Industries				
	800 Other Receipts				
	01 Receipt under IT Programmes	1003	800	800	100
	08 Consumer Industries				
	600 Others				
	13948	15000	15000	15000	
	80 General				
	800 Other Receipts				
	02 Receipt under Industrial Development Fund	2500	23000	23000	23000
	03 Other Receipts	-	-	150000	-
Total	0852 Industries	17451	38800	188800	38100
M.H.	0853 Non-Ferrous Mining and Metallurgical Industries				
	Head of Department- Secretary, Mines and Geology				

(In Thousands of Rupees)

Sectional and Major Head Classification of Government Transactions		Actual 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
	102 Mineral Fees, Royalty and Rent	-	3000	3000	2000
	800 Other Receipts	2905	-	-	-
Total	0853 Non-Ferrous Mining and Metallurgical Industries	2905	3000	3000	2000
M.H.	1055 Road Transport				
	Head of Department-Secretary, Transport				
	201 Sikkim Nationalised Transport				
	01 Freight	136728	160000	160000	180000
	02 Passenger Fare	91497	110000	110000	120000
	04 Other Misc Items	500639	650000	650000	700000
Total	201 Sikkim Nationalised Transport	728864	920000	920000	1000000
Total	1055 Road Transport	728864	920000	920000	1000000
M.H.	1452 Tourism				
	Head of Department-Secretary, Tourism				
	105 Rent and Catering Receipts	48634	50000	50000	60000
	800 Other Receipts				
	01 Other Miscellaneous Receipts	42037	70000	70000	90000
Total	1452 Tourism	90671	120000	120000	150000
M.H.	1475 Other General Economic Services				
	Head of Department -Secretary, Food and Civil Supplies				
	103 Fees for Registration of Trade Marks	-	-	-	-
	106 Fees for Stamping Weights and Measures	5018	5000	5000	4700
Total	1475 Other General Economic Services	5018	5000	5000	4700
Total	Non-Tax Revenue	8744149	9269708	9877808	10072367
M.H.	1601 Grants-in-aid from Central Govt.				
	06 Centrally Sponsored Schemes				
	101 Central Assistance/ Share				
	86 Core of the Core Schemes				
	01 National Social Assistance Programme	-	186949	186949	254881
	02 Mahatma Gandhi National Rural Employment Guarantee Programme	364952	440741	440741	461703
	03 Umbrella Scheme for Development of Scheduled Castes				
	01 Special Central Assistance	-	-	-	-
	02 Civil Rights, Educational Empowerment, Infrastructure Development, Livelihoods	37799	80905	80905	82105
	04 Umbrella Scheme for Development of Scheduled Tribes				
	01 Special Central Assistance	-	-	-	-
	02 Tribal Education	2500	246004	246004	293905
	03 Van Bandhu Kalyan Yojana	-	-	1	-
	05 Umbrella Programme for Development of Minorities				
	01 Education Scheme for Madrasas and Minorities	-	3	3	3
	04 Pradhan Mantri Jan Vikas Karyakaram (PMJVK)	262500	3000000	3000000	2000000

(In Thousands of Rupees)

Sectional and Major Head Classification of Government Transactions		Actual 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
	06 Umbrella Scheme for Development other Vulnerable				
	01 Schemes for Backward Classes	83047	81250	81250	122505
	03 Schemes for Differently-abled persons	-	89225	89225	6424
	05 National Policy on Prevention of Alcoholism and Drug	8781	30000	30000	30000
	06 National Action Plan for Senior Citizens (NAPSrC)	8830	19300	19300	20300
Total	86 Core of the Core Schemes	<u>768409</u>	<u>4174377</u>	<u>4174378</u>	<u>3271826</u>
	87 Core Schemes				
	03 Blue Revolution (Integrated Development of Fisheries)				
	02 Pradhan Mantri Matsya Sampada Yojana (PMMSY)	108451	222926	222926	138177
Total	03 Blue Revolution (Integrated Development of Fisheries)	<u>108451</u>	<u>222926</u>	<u>222926</u>	<u>138177</u>
	04 Pradhan Mantri Krishi Sinchai Yojana				
	04 Rationalisation of Minor Irrigation Statistics	-	-	-	-
	06 Spring Shed Management Programme	100800	-	-	198000
Total	04 Pradhan Mantri Krishi Sinchai Yojana	<u>100800</u>	<u>-</u>	<u>-</u>	<u>198000</u>
	05 Pradhan Mantri Gram Sadak Yojana (PMGSY)				
Total	05 Pradhan Mantri Gram Sadak Yojana (PMGSY)	<u>16875</u>	<u>2800000</u>	<u>2800000</u>	<u>2800000</u>
	06 Pradhan Mantri Awas Yojana (PMAY)				
	01 PMAY-Rural	15778	10032	10032	10032
	02 PMAY-Urban	-	1	1	-
Total	06 Pradhan Mantri Awas Yojana (PMAY)	<u>15778</u>	<u>10033</u>	<u>10033</u>	<u>10032</u>
	07 Jal Jeewan Mission (JJM)				
Total	07 Jal Jeewan Mission (JJM)	<u>-</u>	<u>-</u>	<u>-</u>	<u>1244987</u>
	08 Swachh Bharat Mission (SBM)				
	01 SBM-Rural	44400	229771	229771	140000
	02 SBM-Urban	-	76120	76120	212879
Total	08 Swachh Bharat Mission (SBM)	<u>44400</u>	<u>305891</u>	<u>305891</u>	<u>352879</u>
	09 National Health Mission (NHM)				
	01 National Rural Health Mission	434000	597145	597145	629245
	05 National Mission on AYUSH	49237	55000	55000	92963
	06 Family Welfare	-	-	-	-
	12 Infrastructure Maintenance- Family Welfare	203200	230635	230635	215953
Total	09 National Health Mission (NHM)	<u>686437</u>	<u>882780</u>	<u>882780</u>	<u>938161</u>
	11 National Education Mission (NEM)				
	03 Teachers Training and Adult Education	-	5040	5040	5040
	04 Rashtriya Uchchar Shiksha Abhiyan	219873	264750	264750	84756
	05 Samagra Siksha	1326051	1597343	1597343	1597343
	06 PM- SHRI	101776	360000	360000	310571
	07 PM- USHA	-	590310	590310	366295
	08 Dharti Aaba Janjatiya Gram Utkarsh Abhiyan	-	-	-	32400
Total	11 National Education Mission (NEM)	<u>1647700</u>	<u>2817443</u>	<u>2817443</u>	<u>2396405</u>
	12 Pradhan Mantri Poshan Shakti Nirman				
Total	12 Pradhan Mantri Poshan Shakti Nirman	<u>111750</u>	<u>90000</u>	<u>90000</u>	<u>97577</u>

(In Thousands of Rupees)

Sectional and Major Head Classification of Government Transactions		Actual 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
	14 Mission for Protection and Empowerment for Women				
	01 Schemes funded from Nirbhaya Fund	-	36902	36902	2
Total	14 Mission for Protection and Empowerment for Women	-	36902	36902	2
	15 National Livelihood Mission- Ajeevika				
	01 National Rural Livelihood Mission	202793	1011218	1011218	681490
	02 National Urban Livelihood Mission	10000	24080	24080	24800
Total	15 National Livelihood Mission- Ajeevika	212793	1035298	1035298	706290
	16 Jobs and Skill Development				
	01 Employment Generation Programmes	72875	44956	44956	1
	02 Pradhan Mantri Kaushal Vikas Yojna	19985	-	-	-
	03 Strengthening of Infrastructure for Institutional Training	-	76116	76116	2
Total	16 Jobs and Skill Development	92860	121072	121072	3
	17 Environment, Forestry and Wildlife (EFWL)				
	01 National Mission for a Green India	89510	340633	340633	364387
	02 Integrated Development of Wildlife Habitats	18703	139660	139660	113336
	03 Conservation of Natural Resources and Ecosystems	-	68559	68559	46938
Total	17 Environment, Forestry and Wildlife (EFWL)	108213	548852	548852	524661
	18 Urban Rejuvenation Mission (AMRUT) and Smart Cities Mission				
Total	18 Urban Rejuvenation Mission (AMRUT) and Smart Cities Mission	1849249	977541	1666291	715168
	19 Modernization of Police Forces				
Total	19 Modernization of Police Forces	19920	66003	66003	138000
	20 Infrastructure Facilities for Judiciary				
Total	20 Infrastructure Facilities for Judiciary	26950	69800	69800	69800
	21 Border Area Development Programme				
Total	21 Border Area Development Programme	228290	1642102	1656122	893057
	22 Shyama Prasad Mukherjee Rurban Mission				
Total	22 Shyama Prasad Mukherjee Rurban Mission	-	-	-	-
	23 Prime Minister Formalisation of Micro Food Processing Enterprises Scheme (PMFME)				
Total	23 Prime Minister Formalisation of Micro Food Processing Enterprises Scheme (PMFME)	9053	46100	46100	144000
	24 Rashtriya Gram Swaraj Abhiyan (RGSA)				
Total	24 Rashtriya Gram Swaraj Abhiyan (RGSA)	60000	250001	250001	230600
	27 National River Conservation Programme- Other Basins				
Total	27 National River Conservation Programme- Other Basins	1062476	740525	740525	588523

(In Thousands of Rupees)

Sectional and Major Head Classification of Government Transactions	Actual 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
28 Development Programmes				
01 Livestock Insurance Scheme	-	12205	12205	-
02 Sub-Mission on Feed and Fodder Development	-	10003	10003	10001
03 Integrated Sample Survey for Estimation of Production of Major Livestock Product	3762	6502	6502	2290
04 Sub-Mission on Skill Development, Technology Transfer and Extension	-	14102	14102	25695
05 Veterinary Council	-	-	-	-
06 Sub-Mission on Breed Development of Livestock and	-	9323	9323	-
07 Livestock Census	-	6663	6663	5688
08 National Livestock Mission	9321	5	5	6445
09 Poultry Development (NLM)	-	1	1	-
10 Small Remnant	-	1	1	-
11 Induction of Pig Germplasm in Government Pig Farms	-	5502	5502	5500
Total 28 Development Programmes	13083	64307	64307	55619
29 Saksham Anganwadi and Poshan 2.0				
01 Anganwadi Services	19233	511549	511549	464592
02 National Nutrition Mission	83548	123164	123164	212700
03 Scheme for Adolescent Girls	133	14108	14108	21803
Total 29 Saksham Anganwadi and Poshan 2.0	102914	648821	648821	699095
30 Mission VATSALYA				
01 Integrated Child Protection Scheme	50820	303895	303895	326071
02 Child Helpline	13570	20000	20000	27828
Total 30 Mission VATSALYA	64390	323895	323895	353899
31 Mission Shakti				
01 SAMBAL- Beti Bachao Beti Padhao	9000	12000	12000	12000
02 SAMBAL- One Stop Crisis Centre	12609	54914	54914	37914
06 SAMARTHYA-Pradhan Mantri Matru Vandana Yojana	14595	15597	15597	15282
10 SAMBAL- Nari Adalat	-	-	-	1480
11 SAMARTHYA- Hub for Empowerment of Women	8744	19440	19440	19278
12 SAMARTHYA- PALNA- National Creche Scheme	1663	6113	6113	6113
13 SAMARTHYA-Sakhi Niwas	-	10947	10947	12415
14 SAMARTHYA-Shakti Sadan	3831	4783	4783	4783
15 SAMBAL-Women Helpline	2760	10140	10140	5335
16 SAMBAL-Working Women's Hostel	-	6269	6269	-
Total 31 Mission Shakti	53202	140203	140203	114600
32 Pradhan Mantri Ayushman Bharat Health Infrastructure Mission				
01 Pradhan Mantri Ayushman Bharat Health Infrastructure Mission	38800	100000	100000	222800
Total 32 Pradhan Mantri Ayushman Bharat Health Infrastructure Mission	38800	100000	100000	222800
33 Krishoniti Yojana				
01 Edible Oil- Oil Seeds	20860	50977	50977	72970
02 Seed and Planting Material	3064	24000	24300	42330
03 Digital Agriculture	36114	110000	110000	10775
04 Agriculture Extention	30000	188185	188185	117435
05 Agriculture Census and Statistics	-	-	-	-
06 Food and Nutrition Security	44155	77243	77243	83100

(In Thousands of Rupees)

Sectional and Major Head Classification of Government Transactions		Actual 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
	08 Horticulture Mission for North East & Himalayan States	268300	455077	455077	735630
	09 National Bamboo Mission	50749	109189	109189	131400
	10 Mission Organic Value Chain Development for NER	-	81517	146100	557775
	11 Strengthening of Seed Quality Control (100% CSS)	-	-	1000	3000
Total	33 Krishoniti Yojana	453242	1096188	1162071	1754415
	34 Rashtriya Krishi Vikash Yojna				
	01 RKVY	373600	505000	505000	182525
	02 Rainfed Area Development	21050	30000	40000	72500
	03 National Mission on Management of Soil Health and	43134	37600	37600	288800
	04 Paramparagat Krishi Vikash Yojana	-	-	-	-
	05 Pradhan Mantri Krishi Sinchayee Yojana (PMKSY)	883323	1878081	1878081	1903950
	06 Sub-Mission on Agriculture Mechanization	53200	337500	337500	510000
	07 Per Drop More Crop	-	-	-	-
	08 Agro Forestry	-	25000	30000	30000
Total	34 Rashtriya Krishi Vikash Yojna	1374307	2813181	2828181	2987775
	35 Digitalization of Primary Agriculture Cooperative Societies	13400	25813	25813	25492
Total	35 Digitalization of Primary Agriculture Cooperative Societies	13400	25813	25813	25492
	36 Assistance to States Agencies for Intra-State Movement of Foodgrains and FPS Dealers Margin under NFSA	38500	94636	94636	140841
Total	36 Assistance to States Agencies for Intra-State Movement of Foodgrains and FPS Dealers Margin under NFSA	38500	94636	94636	140841
	37 National Livestock Health and Disease Control Programme				
	01 Animal Diseases Surveillance (ASCAD)	14322	50000	50000	162823
	02 Mobile Vet Unit	2912	11652	11652	26823
	03 Veterinary Council	-	1	1	-
Total	37 National Livestock Health and Disease Control Programme	17234	61653	61653	189646
	38 Human Resource in Health and Medical Education under NHM				
	01 Establishment of New Colleges of Nursing in co-location with Medical Colleges	65000	65000	65000	1
Total	38 Human Resource in Health and Medical Education under NHM	65000	65000	65000	1
	39 Centrally Sponsored Project for Strengthening of Cooperatives through IT Interventions				
	01 Computerization of offices of Registrar of Cooperative Societies (Central Scheme)	317	1300	1300	322
	02 Computerization of Office of Registrar of Co-operative Societies for Software	-	19038	19038	1
Total	39 Centrally Sponsored Project for Strengthening of Cooperatives through IT Interventions	317	20,338.00	20338	323
	40 Scheme for Modernization and Reforms through Technology in Public Distribution System (SMART-PDS)				

(In Thousands of Rupees)

Sectional and Major Head Classification of Government Transactions		Actual 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
Total	01 Scheme for Modernization and Reforms through Technology in Public Distribution System (SMART-PDS)	-	9600	9600	6048
Total	40 Scheme for Modernization and Reforms through Technology in Public Distribution System (SMART-PDS)	-	9600	9600	6048
	41 Deendayal Jan Aajeevika Yojana (Shehari)				
	01 Deendayal Jan Aajeevika Yojana (Shehari)	-	-	-	26500
	41 Deendayal Jan Aajeevika Yojana (Shehari)	-	-	-	26500
	42 Pradhan Mantri Awas Yojana- Urban 2.0				
	01 Pradhan Mantri Awas Yojana- Urban 2.0	-	-	-	6390
	42 Pradhan Mantri Awas Yojana- Urban 2.0	-	-	-	6390
Total	87 Core Schemes	8636384	18126904	18910557	18769766
Total	101 Central Assistance/ Share	9404793	22301281	23084935	22041592
Total	06 Centrally Sponsored Schemes	9404793	22301281	23084935	22041592
	07 Finance Commission Grants				
	101 Post Devolution Revenue Deficit Grant	1490000	-	-	-
	102 Grants for Rural Local Bodies				
	01 Basic Grants	165000	-	-	-
	03 Grants under 15th FC	-	489300	641414	476100
Total	102 Grants for Rural Local Bodies	165000	489300	641414	476100
	103 Grants for Urban Local Bodies				
	01 Basic Grants	-	-	-	-
	03 Grants under 15th FC	80000	271900	271900	276500
Total	103 Grants for Urban Local Bodies	80000	271900	271900	276500
	104 Grants in Aid for State Disaster Response Fund	1266900	472000	472000	713400
	105 Grants in Aid for State Disaster Mitigation Fund	218000	118000	201500	438500
Total	07 Finance Commission Grants	3219900	1351200	1586814	1904500
	08 Other Transfer/Grants to States/Union Territories with Legislatures				
	104 Grants under proviso to Article 275 (1) of the Constitution				
	01 Special Central Assistance for Tribal Sub-Plan	175438	300000	300000	300000
	106 Grant towards Contribution to National Disaster Response Fund (NDRF)	-	2298317	2298317	-
	108 Grants from Central Road Fund	323000	300000	300000	300000
	113 Special Assistance				
	01 Tribal Research Institute	-	45000	45000	5000
	06 Development of Museums	-	-	-	-
	07 Externally Aided Projects	239058	1571700	2480918	5725900
	08 Strengthening of PDS Operations	-	4116	4116	4116

(In Thousands of Rupees)

Sectional and Major Head Classification of Government Transactions		Actual 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
	11 Disaster Management Authorities	11082	-	-	-
	14 Construction of Intermediate Food Storage Godowns (Central Share)	-	-	-	-
	16 National Sample Survey Organisation	5195	-	-	-
	17 Rashtriya Gram Swaraj Abhiyan (RGSA)	-	-	-	-
	18 Construction of Working Standard Laboratory	-	7000	7000	7001
	20 Projects/Schemes for the benefit of N.E. Region and Sikkim	-	-	-	-
	24 Institutional Support for Development and Marketing of Tribal Products/ Produce	-	1	1	1
	29 Schemes funded under NFDB & Power Developers	-	-	-	-
	30 SECURE Himalayas	906	-	-	-
	31 Unique Identification Authority	534	140	280	-
	33 Ne-VA (e-Vidhan) Project	15268	15719	15719	-
	35 Grant-in-aid for Creation of Capital Assets	1000000	-	-	6000000
	43 Miscellaneous Grants	40172	1	1	1
	44 National Apprenticeship Promotion Scheme	-	-	-	-
	47 Infrastructure Development Fund	-	-	-	-
	48 Livestock Health and Disease Control Programme	-	-	-	-
	49 Development of Libraries and Archives	-	-	-	-
Total	113 Special Assistance	1312215	1643677	2553035	11742019
	114 Compensation for loss of revenue arising out of implementation of GST				
	01 Compensation for loss of revenue arising out of implementation of GST	-	-	-	-
Total	114 Compensation for loss of revenue arising out of implementation of GST	-	-	-	-
	900 Deduct Receipts	-1858	1	1	1
Total	900 Deduct Receipts	-1858	1	1	1
Total	08 Other Transfer/Grants to States/Union Territories with	1808795	4541995	5451353	12342020
Total	1601 Grants in aid from Central Govt.	14433488	28194476	30123102	36288112
M.H.	6003 Internal Debt of the State Govt.				
	Head of Department -Secretary, Finance				
	101 Market Loans				
	60 Market Loans Bearing Interest				
	56 Market Loans	19160000	21680200	21680200	25813200
	105 Loans from National Bank for Agriculture and Rural Development				
	61 Loan for Rural Infrastructural Development				
	56 NABARD Loans	685300	700000	700000	700000
	57 SIDBI Loans	-	-	-	-
	109 Loans from other Institutions	-	-	-	-
Total	6003 Internal Debt of the State Govt.	19845300	22380200	22380200	26513200

(In Thousands of Rupees)

Sectional and Major Head Classification of Government Transactions		Actual 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
M.H.	6004 Loans and Advances from the Central Govt.				
	Head of Department -Secretary, Finance				
	08 Centrally Sponsored Schemes				
	201 House Building Advances	3750	3650	3650	3650
Total	08 Centrally Sponsored Schemes	3750	3650	3650	3650
	09 Other Loans for States/Union Territory with Legislature Schemes				
	101 Block Loans				
	56 Block Loans	26560	104900	104900	200000
	57 Scheme for special assistance as Loan to States for Capital Expenditure	7978500	10264100	15248200	10370000
Total	101 Block Loans	8005060	10369000	15353100	10570000
Total	09 Other Loans for States/Union Territory with Legislature Schemes	8005060	10369000	15353100	10570000
Total	6004 Loans and Advances from the Central Govt.	8008810	10372650	15356750	10573650
M.H.	6210 Loans for Medical and Public Health				
	01 Urban Health Services				
	800 Other Loans	-	272	272	272
Total	6210 Loans for Medical and Public Health	-	272	272	272
M.H.	6425 Loans for Co-operation				
	108 Loans to other Co-operatives	-	-	-	-
Total	6425 Loans for Co-operation	-	-	-	-
M.H.	7610 Loans to Govt. Servants				
	Head of Department- Secretary, Finance				
	201 House Building Advances				
	60 House Building Advances to Government Servants				
	55 Loans and Advances	3884	3000	3000	3000
Total	7610 Loans to Govt. Servants	3884	3000	3000	3000
M.H.	7615 Miscellaneous Loans				
	200 Miscellaneous Loans	-	-	-	-
Total	7615 Miscellaneous Loans	-	-	-	-
M.H.	8009 State Provident Funds				
	01 Civil				
	101 General Provident Funds	4587915	4770000	4770000	4770000
Total	8009 State Provident Funds	4587915	4770000	4770000	4770000
M.H.	8011 Insurance and Pension Funds				
	105 State Government Insurance Fund	-	-	-	-
	107 State Government Employees' Group Insurance Scheme				
	01 Insurance Fund	12016	5750	5750	16800
	02 Saving Fund	54593	79100	79100	76535
Total	8011 Insurance and Pension Funds	66609	84850	84850	93335

(In Thousands of Rupees)

Sectional and Major Head Classification of Government Transactions		Actual 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
M.H.	8121 General and Other Reserve Fund				
	122 State Disaster Response Fund				
	01 State Disaster Response Fund	1664618	2716030	2807880	791940
Total	122 State Disaster Response Fund	1664618	2716030	2807880	791940
	129 State Compensatory Afforestation Fund (SCAF)				
	01 Compensatory Afforestation	-105625	888198	888198	-
	02 Catchment Area Treatment Plan	-	-	-	-
	03 Integrated Wildlife Management Plan	105625	-	-	-
	04 Net Present Value of Forest Land	-	-	-	-
	05 Interest	43395	-	-	-
	06 Others	-	-	-	-
Total	129 State Compensatory Afforestation Fund (SCAF)	43395	888198	888198	-
	130 State Disaster Mitigation Fund				
	01 State Disaster Mitigation Fund	230000	292953	292953	484150
Total	130 State Disaster Mitigation Fund	230000	292953	292953	484150
Total	8121 General and Other Reserve Fund	1938013	3897181	3989031	1276090
M.H.	8222 Sinking Funds				
	01 Appropriation for reduction or Avoidance of Debt				
	101 Sinking Funds	755048	150000	150000	210000
Total	8222 Sinking Funds	755048	150000	150000	210000
M.H.	8235 General and other Reserve fund				
	117 Guarantee Redemption Fund	105818	30000	30000	60000
	200 Other Funds				
	02 Sikkim Transport Infrastructure Development Fund	375723	400000	400000	-
	03 Sikkim Ecology Fund	2120	-	-	2338
	04 Sikkim Electricity Regulatory Commission Fund	28600	-	-	27973
	05 Special Development Fund (Lottery)	-	-	-	-
	06 State Energy Conservation Fund	-	-	-	-
Total	200 Other Funds	406443	400000	400000	30311
	201 Other Funds-Investment Account				
	01 State Energy Conservation Fund	-	-	-	-
	02 Special Development Fund (Lottery)	-	-	-	-
	03 Sikkim Transport Infrastructure Development Fund	-	-	-	450000
Total	201 Other Funds-Investment Account	-	-	-	450000
Total	8235 General and other Reserve fund	512261	430000	430000	540311
M.H.	8336 Civil Deposit				
	103 State Compensatory Afforestation Deposit				
	01 Compensatory Afforestation	-	1	1	1
	02 Catchment Area Treatment Plan	-	-	-	-
	03 Integrated Wildlife Management Plan	-	-	-	-
	04 Net Present Value of Forest Land	-	-	-	-
	05 Interest	-	-	-	-
	06 Others	-	-	-	-
Total	8336 Civil Deposit	-	1	1	1

(In Thousands of Rupees)

Sectional and Major Head Classification of Government Transactions		Actual 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
M.H.	8342 Other Deposits				
	117 Defined Contribution Pension Scheme for Government Employees				
	01 Government Servants Contributions under Tier-I				
	01 Contribution of AIS Officers	10352	1	1	1
	02 Contribution of State Govt. employees	2641767	2800000	2800000	3200000
Total	8342 Other Deposits	2652119	2800001	2800001	3200001
M.H.	8443 Civil Deposits				
	101 Revenue Deposit	97	4562	4562	97
	103 Security Deposits	62418	35115	35115	62418
	104 Civil Court Deposits	422	1044	1044	422
	108 Public Works Deposits	1684113	947470	947470	1684113
	109 Forest Deposits	66815	117337	117337	66815
	116 Deposit under various Central and State Acts				
	01 Deposits under Section 4(a) of the Lottery (Regulation) Act, 1998	363956	260793	260793	363956
	117 Deposits for work done for Public bodies or private individuals	-	-	-	-
	121 Deposits in Connection with Elections				
	01 Deposits made by Candidates for State/ Union Territory Legislature	-	-	-	1
	02 Deposits made by Candidates for Parliament	-	-	-	1
	800 Other Deposits	-3699	109	109	-3699
Total	8443 Civil Deposits	2174122	1366430	1366430	2174124
M.H.	8449 Other Deposits				
	103 Subventions from Central Road Fund	323000	300000	300000	300000
Total	8449 Other Deposits	323000	300000	300000	300000
M.H.	8658 Suspense Accounts				
	101 Pay and Accounts Office-Suspense	23778	36	36	23778
	102 Suspense Accounts (Civil)	164	1144	1144	164
	112 Tax Deducted at Source (TDS) Suspense	41500	66934	66934	41500
	123 A.I.S.Officers Group Insurance Schemes Subscriptions	3172	-18	-18	3172
Total	8658 Suspense Accounts	68614	68096	68096	68614
M.H.	8670 Cheques and Bills				
	103 Departmental Cheques	659374	400889	400889	659374
	104 Treasury Cheques	78557757	73874420	73874420	78557757
Total	8670 Cheques and Bills	79217131	74275309	74275309	79217131

(In Thousands of Rupees)

Sectional and Major Head Classification of Government Transactions		Actual 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
M.H.	8671 Departmental Balance				
	101 Civil	-	1	1	1
Total	8671 Departmental Balance	-	1	1	1
M.H.	8672 Permanent Cash Imprest				
	101 Civil	195	1	1	1
Total	8672 Permanent Cash Imprest	195	1	1	1
M.H.	8673 Cash Balance Investment Accounts				
	101 Cash Balance Investment Accounts	106065312	99100000	106065312	106065312
Total	8673 Cash Balance Investment Accounts	106065312	99100000	106065312	106065312
M.H.	8680 Miscellaneous Govt. Accounts				
	102 Write Off from Heads of Account Closing to Balance	-	-	-	-
Total	8680 Miscellaneous Govt. Accounts	-	-	-	-
M.H.	8782 Cash Remittances and Adjustments Between Officers Rendering Accounts to the Same Accounts Officer				
	102 Public Works Remittances	33650733	28255784	28255784	33650733
	103 Forest Remittances	502870	480734	480734	502870
	108 Other Departmental Remittances	1107722	773246	773246	1107722
Total	8782 Cash Remittances and Adjustments Between Officers Rendering Accounts to the Same Accounts Officer	35261325	29509764	29509764	35261325