



GOVERNMENT OF SIKKIM

2026-27

**ANNUAL FINANCIAL
STATEMENT**

(As laid before the Legislature)

JULY, 2026

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

(In Thousands of Rupees)

Head of Accounts		Actual 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
A TAX REVENUE					
(a) Goods and Services Tax					
	0005 Central Goods and Services Tax (CGST)	14702200	16067500	15233700	13983900
	0006 State Goods and Services Tax (SGST)	9701379	11174246	11174246	12713706
	0008 Integrated Goods and Services Tax (IGST)	-	-	-	-
	0009 Goods and Services Tax Compensation Cess	-	-	1	-
Total	(a) Goods and Services Tax	24403579	27241746	26407947	26697606
(b) Taxes on Income and Expenditure					
	0020 Corporation Tax	14286100	15411200	16064000	15009200
	0021 Taxes on Income other than Corporation Tax	18781600	20563000	18950100	18195600
	0028 Other Taxes on Income and Expenditure	142038	200000	200000	250000
Total	(b) Taxes on Income and Expenditure	33209738	36174200	35214100	33454800
(c) Taxes on Property, Capital and other transactions					
	0029 Land Revenue	175459	245400	245400	190000
	0030 Stamps and Registration Fees	268070	268800	268800	569100
	0032 Taxes on Wealth	-	-	-	-
Total	(c) Taxes on Property, Capital and other transactions	443529	514200	514200	759100
(d) Taxes on Commodities and Services other than Goods and Services Tax					
	0037 Customs	2554200	2540300	2874700	2727900
	0038 Union Excise Duties	494500	527800	869200	1162100
	0039 State Excise	5061767	5670001	5670001	5750001
	0040 Taxes on Sales, Trade etc.	1466524	1750001	1750001	1837503
	0041 Taxes on Vehicles	762661	860000	860000	810000
	0044 Service Tax	2100	1600	0	1
	0045 Other Taxes and Duties on Commodities and Services	651096	673389	649588	677552
Total	(d) Taxes on Commodities and Services other than Goods and Services Tax	10992848	12023091	12673490	12965057
Total	A TAX REVENUE	69049694	75953237	74809737	73876563
B NON-TAX REVENUE					
(b) Interest Receipts, Dividends and Profits					
	0049 Interest Receipts	1257202	731967	731967	1318633
	0050 Dividends and profits	31053	40000	40000	44000
Total	(b) Interest Receipts, Dividends and Profits	1288255	771967	771967	1362633
(c) OTHER NON-TAX REVENUE					
(i) General Services					
	0051 Public Service Commission	6079	2000	2000	3000
	0055 Police	524517	900002	900002	950291
	0056 Jails	81	30	30	100
	0058 Stationery and Printing	39296	50001	50001	35068
	0059 Public Works	72978	80002	80002	84002
	0070 Other Administrative Services	103038	183821	183821	35890

(In Thousands of Rupees)

	Head of Accounts	Actual 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
	0071 Contributions and Recoveries towards Pension and Other Retirement Benefits	161132	280001	280001	280001
	0075 Misc. General Services	498128	594401	594401	500001
Total	(i) General Services	1405249	2090258	2090258	1888353
	(ii) Social Services				
	0202 Education, Sports, Art & Culture	203354	137500	137500	134645
	0210 Medical and Public Health	47932	80000	80000	74400
	0215 Water Supply and Sanitation	67359	120000	120000	66817
	0216 Housing	5433	6000	6000	12000
	0217 Urban Development	31603	24230	24230	38300
	0220 Information and Publicity	1456	2500	2500	2500
	0230 Labour and Employment	33303	35000	35000	28000
	0235 Social Security & Welfare	8545	6100	6100	6500
	0250 Other Social Services	2028	2001	2001	2100
Total	(ii) Social Services	401013	413331	413331	365262
	(iii) Economic Services				
	0401 Crop Husbandry	8054	8500	8500	8000
	0403 Animal Husbandry	12295	21830	21830	13620
	0404 Dairy Development	-	1	1	0
	0405 Fisheries	2433	4160	4160	4350
	0406 Forestry and Wild Life	354138	320000	320000	450000
	0407 Plantation	-	30000	30000	1
	0408 Food Storage and Ware Housing	2202	2500	2500	2550
	0425 Co-operation	1147	1000	1000	2500
	0515 Other Rural Development Programme	18286	22000	22000	24000
	0702 Minor Irrigation	5067	4000	4000	4000
	0801 Power	4354263	5188000	5188000	5620000
	0810 Non Conventional sources of Energy	0	0	0	0
	0851 Village and Small Industries	1084	20	20	2000
	0852 Industries	183285	38100	38100	38150
	0853 Non-Ferrous Mining & Metallurgical Industries	2821	2000	2000	2500
	1055 Road Transport	918483	1000000	1000000	1200000
	1452 Tourism	137377	150000	150000	250000
	1475 Other General Economic Services	5071	4700	4700	5700
Total	(iii) Economic Services	6006006	6796811	6796811	7627371
Total	(c) OTHER NON-TAX REVENUE	7812268	9300400	9300400	9880986
Total	B NON-TAX REVENUE	9100523	10072367	10072367	11243619
Total	(A+B) Tax and Non-Tax Revenue	78150217	86025604	84882104	85120182
	C GRANTS-IN -AID AND CONTRIBUTIONS				
	1601 Grants-in-aid from Central Government	16362329	36288112	18438861	38668624
Total	C GRANTS-IN -AID AND CONTRIBUTIONS	16362329	36288112	18438861	38668624
Total	REVENUE RECEIPTS	94512546	122313716	103320965	123788806

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

(In Thousands of Rupees)

Heads of Accounts		Actual 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
A GENERAL SERVICES					
(a) Organs of State					
2011	Parliament/State/Union Territory Legislature	277282	291796	302846	340384
2012	President, Vice President/Governor, Administrator of Union Territories	117089	124477	117967	128374
2013	Council of Ministers	382054	358895	458895	347338
2014	Administration of Justice	809435	901917	887737	940622
2015	Elections	83674	129371	181216	155824
Total	(a) Organs of State	1669534	1806456	1948661	1912542
(b) Fiscal Services					
(i) Collection of Taxes on Income & Expenditure					
2020	Collection of Taxes on Income & Expenditure	34449	39891	39891	44220
(ii) Collection of Taxes on Property and Capital Transactions					
2029	Land Revenue	266749	209333	209483	180478
2030	Stamps and Registration	1477	2200	2200	2200
Total	(ii) Collection of Taxes on Property & Capital Transactions	268226	211533	211683	182678
(iii) Collection of Taxes on Commodities & Services					
2039	State Excise	102506	109635	107635	130849
2040	Taxes on Sales, Trade etc.	-	-	-	-
2041	Taxes on Vehicles	159744	186105	188406	213858
2043	Collection Charges under State Goods and Services Tax	112095	122089	122089	130498
2045	Other Taxes & Duties on Commodities & Services	513937	484024	484973	561713
2047	Other Fiscal Services	2398	4,400.00	4,400.00	0
Total	(iii) Collection of Taxes on Commodities & Services	890680	906253	907503	1036918
Total	(b) Fiscal Services	1193355	1157677	1159077	1263816
(c) Interest Payment & Servicing of Debt					
2048	Appropriation for reduction or avoidance of debt	200000	210000	210000	210000
2049	Interest Payments	9285908	10713718	10684826	12622605
Total	(c) Interest Payment and Servicing of Debt	9485908	10923718	10894826	12832605
(d) Administrative Services					
2051	Public Service Commission	80082	86182	86182	86554
2052	Secretariat - General Services	927196	1218300	1233110	1247573
2053	District Administration	486154	700059	700059	878295
2054	Treasury and Accounts Administration.	302477	322762	322762	322946
2055	Police	5771230	6292342	6119029	6294436
2056	Jails	143699	141596	141596	161977

(In Thousands of Rupees)

Heads of Accounts		Actual 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
	2058 Stationery and Printing	167531	176190	176190	182023
	2059 Public Works	597592	625404	583962	632532
	2062 Vigilance	161031	185032	176125	187587
	2070 Other Administrative Services	589903	865361	574642	896084
Total	(d) Administrative Services	9226895	10613228	10113657	10890007
	(e) Pension and Miscellaneous General Services				
	2071 Pensions and Other Retirement Benefits	13766112	17622399	13967377	16488085
	2075 Miscellaneous General Services	308862	3498902	607328	1068456
Total	(e) Pension and Miscellaneous General Services	14074974	21121301	14574705	17556541
Total	A GENERAL SERVICES	35650666	45622380	38690926	44455511
	B SOCIAL SERVICES				
	(a) Education, Sports, Art and Culture				
	2202 General Education	14291814	16215572	15201510	15685556
	2203 Technical Education	300904	303147	303147	289077
	2204 Sports and Youth Services	334269	397536	387418	473911
	2205 Art and Culture	398794	387146	402358	324343
	(a) Education, Sports, Art and Culture	15325781	17303401	16294433	16772887
	(b) Health and Family Welfare				
	2210 Medical and Public Health	6577864	6979602	7282128	7265969
	2211 Family Welfare	-25740	215953	212454	211963
Total	(b) Health and Family Welfare	6552124	7195555	7494582	7477932
	(c) Water Supply, Sanitation, Housing & Urban Development				
	2215 Water Supply & Sanitation	1049298	1074110	980897	1298943
	2216 Housing	1301152	1198948	1199520	1152264
	2217 Urban Development	602195	1103488	841806	1096395
Total	(c) Water Supply, Sanitation, Housing & Urban Development	2952645	3376546	3022223	3547602
	(d) Information & Broadcasting				
	2220 Information and Publicity	166797	193896	196196	220911
Total	(d) Information & Broadcasting	166797	193896	196196	220911
	(e) Welfare of Scheduled Castes, Scheduled Tribes & Other Backward Classes				
	2225 Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	434186	605780	554053	669236
Total	(e) Welfare of Scheduled Castes, Scheduled Tribes & Other Backward Classes	434186	605780	554053	669236

(In Thousands of Rupees)

Heads of Accounts		Actual 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
(f) Labour and Labour Welfare					
	2230 Labour & Employment	190492	234834	236591	243298
Total	(f) Labour and Labour Welfare	190492	234834	236591	243298
(g) Social Welfare & Nutrition					
	2235 Social Security & Welfare	1869275	3086688	2911651	3997371
	2236 Nutrition	168936	307974	122327	248840
	2245 Relief on Account of Natural Calamities	3077652	1302093	1529969	4121402
Total	(g) Social Welfare & Nutrition	5115863	4696755	4563947	8367613
(h) Others					
	2250 Other Social Services	344307	385246	614355	322197
	2251 Secretariat- Social Services	5101	6048	6048	6148
Total	(h) Others	349408	391294	620403	328345
Total	B SOCIAL SERVICES	31087296	33998061	32982428	37627824
C ECONOMIC SERVICES					
(a) Agriculture and Allied Activities					
	2401 Crop Husbandry	3297635	5681125	4291183	6831497
	2402 Soil & Water Conservation	407080	482890	455655	617773
	2403 Animal Husbandry	768680	1129396	985538	1500659
	2404 Dairy Development	87362	89146	84796	89665
	2405 Fisheries	233764	274828	255612	211328
	2406 Forestry & Wild Life	1499159	1958629	1694562	2001550
	2407 Plantations	80111	103508	103508	70150
	2408 Food, Storage & Warehousing	348310	523729	521663	698858
	2415 Agricultural Research and Education	-	-	-	-
	2425 Co-operation	322343	406634	373914	407276
	2435 Other Agricultural Programmes	-	-	-	-
Total	(a) Agriculture and Allied Activities	7044444	10649885	8766431	12428756
(b) Rural Development					
	2501 Special Programmes for Rural Development	1365318	1943749	1970749	2298227
	2505 Rural Employment	494276	1133704	770076	3365666
	2506 Land Reforms	-	-	-	-
	2515 Other Rural Development Programmes	974982	1440983	1178219	1371097
Total	(b) Rural Development	2834576	4518436	3919044	7034990
(c) Special Areas Programme					
	2575 Other Special Area Programmes	1000	211001	21336	1500
Total	(c) Special Areas Programme	1000	211001	21336	1500

(In Thousands of Rupees)

	Heads of Accounts	Actual 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
	(d) Irrigation and Flood Control				
	2702 Minor Irrigation	335367	372923	366907	394993
	2705 Command Area Development	-	-	-	-
	2711 Flood Control & Drainage	-	1	1	1
Total	(d) Irrigation and Flood Control	335367	372924	366908	394994
	(e) Energy				
	2801 Power	5449841	5385154	7034151	6087254
	2810 Non-Conventional Sources of Energy	25580	24621	24621	26528
Total	(e) Energy	5475421	5409775	7058772	6113782
	(f) Industry and Minerals				
	2851 Village and Small Industries	555997	848326	656638	709891
	2852 Industries	110856	191136	147447	453752
	2853 Non-ferrous Mining & Metallurgical Industries	86146	98227	98106	91906
	2875 Other Industries	-	-	-	20000
	2885 Other Outlay on Industries and Minerals	-	-	-	-
Total	(f) Industry and Minerals	752999	1137689	902191	1275549
	(g) Transport				
	3053 Civil Aviation	70000	100003	100003	120003
	3054 Roads and Bridges	2975842	3922205	3521872	3500074
	3055 Road Transport	886826	1016143	993143	1015846
Total	(g) Transport	3932668	5038351	4615018	4635923
	(i) Science, Technology and Environment				
	3425 Other Scientific Research	113346	114810	118669	127825
	3435 Ecology and Environment	70378	88312	72962	155562
Total	(i) Science, Technology and Environment	183724	203122	191631	283387
	(j) General Economic Services				
	3451 Secretariat-Economic Services	249459	753614	473775	805943
	3452 Tourism	563851	645917	525096	746405
	3454 Census Surveys & Statistics	123433	165449	153464	169608
	3456 Civil Supplies	32099	38212	38212	37648
	3475 Other General Economic Services	30113	81591	40291	63438
Total	(j) General Economic Services	998955	1684783	1230838	1823042
Total	C ECONOMIC SERVICES	21559154	29225966	27072169	33991923
	D Grants-In-Aid and Contributions				
	3604 Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	1391118	1435326	1347738	1258706
Total	DISBURSEMENT ON REVENUE ACCOUNT	89688234	110281733	100093261	117333964

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

<i>(In Thousands of Rupees)</i>				
Head of Accounts	Actual 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
E PUBLIC DEBT				
6003 Internal Debt of the State Government	20109995	26513200	27200000	27199300
6004 Loans & Advances from the Central Govt.	17612110	10573650	14145140	33571350
Total E PUBLIC DEBT	37722105	37086850	41345140	60770650
F LOANS AND ADVANCES				
6210 Loans for Medical and Public Health	-	272.00	272.00	272.00
6425 Loans for Co-operation	-	-	-	-
7610 Loans to Govt. Servants etc.	3665	3000	3000	3000
7615 Miscellaneous Loans	-	-	-	-
Total F LOANS AND ADVANCES	3665	3272	3272	3272
Total CAPITAL RECEIPTS	37725770	37090122	41348412	60773922
Total I CONSOLIDATED FUND OF SIKKIM - RECEIPTS	132238316	159403838	144669377	184562728

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

(In Thousands of Rupees)

	Heads of Accounts	Actual 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
A CAPITAL ACCOUNT OF GENERAL SERVICES					
	4055 Capital Outlay on Police	91711	40961	46828	203149
	4058 Capital Outlay on Stationery and Printing	500	27150	2150	17870
	4059 Capital Outlay on Public Works	8612885	13052190	7219980	16230855
	4070 Capital Outlay on other Administrative Services	276377	1375056	3538184	406151
Total	A CAPITAL ACCOUNT OF GENERAL SERVICES	8981473	14495357	10807142	16858025
B CAPITAL ACCOUNT OF SOCIAL SERVICES					
	(a) Capital Account of Education, Sports, Art & Culture				
	4202 Capital Outlay on Education, Sports, Art & Culture	3735628	5255463	3979554	5583384
	(b) Capital Account of Health & Family Welfare				
	4210 Capital Outlay on Medical & Public Health	1301182	580119	404428	2478944
	(c) Capital Account of Water Supply, Sanitation, Housing & Urban Development				
	4215 Capital Outlay on Water Supply & Sanitation	511606	2198046	1213024	2356302
	4216 Capital Outlay on Housing	2625415	187376	187376	4741017
	4217 Capital Outlay on Urban Development	2906438	2208699	2958699	3895749
Total	(c) Capital Account of Water Supply, Sanitation, Housing & Urban Development	6043459	4594121	4359099	10993068
	(d) Capital Account of Information and Broadcasting				
	4220 Capital Outlay on Information and Publicity	4426	11753	11753	11000
	(e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes				
	4225 Capital Account of Welfare of Scheduled Castes, Scheduled Tribes & Other Backward Classes	1502553	2679412	3808612	6256301
	(g) Capital Account of Social Welfare & Nutrition				
	4235 Capital Outlay on Social Security & Welfare	1266160	412952	194226	539320
	(h) Capital Account of Other Social Services				
	4250 Capital Outlay on Other Social Services	5993	2953	2953	405794
Total	B CAPITAL ACCOUNT OF SOCIAL SERVICES	13859401	13536773	12760625	26267811
C CAPITAL ACCOUNT OF ECONOMIC SERVICES					
	(a) Capital Account of Agriculture & Allied Activities				
	4401 Capital Outlay on Crop Husbandry	7482	40600	86956	83500
	4403 Capital Outlay on Animal Husbandry	20918	35700	46530	36535
	4404 Capital Outlay on Diary Development	-	-	-	-
	4405 Capital Outlay on Fisheries	8286	6000	6000	4000

(In Thousands of Rupees)

Heads of Accounts		Actual 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
	4406 Capital Outlay on Forestry and Wildlife	22146	167339	49267	159657
	4408 Capital Outlay on Food, Storage & Warehousing	9504	40404	45404	65500
	4425 Capital Outlay on Cooperation	11751	3800	4300	1000
	4435 Capital Outlay on Other Agricultural Programmes	-	-	-	-
Total	(a) Capital Account of Agriculture & Allied Activities	80087	293843	238457	350192
	(b) Capital Account of Rural Development				
	4515 Capital Outlay on Other Rural Development Programmes	104810	249457	274034	273115
	(c) Capital Account of Special Area Programme				
	4575 Capital Outlay on Other Special Area Programmes	592037	746600	34301	905657
	(d) Capital Account of Irrigation & Flood Control				
	4702 Capital Outlay on Minor Irrigation	170131	1133313	615929	742463
	4711 Capital Outlay on Flood Control Projects	156409	171942	171942	238700
Total	(d) Capital Account of Irrigation & Flood Control	326540	1305255	787871	981163
	(e) Capital Account of Energy				
	4801 Capital Outlay on Power Projects	4041482	4190200	3675636	5335682
Total	(e) Capital Account of Energy	4041482	4190200	3675636	5335682
	(f) Capital Account of Industry and Minerals				
	4851 Capital Outlay on Village and Small Industries	6713	42000	43500	50400
	4853 Capital Outlay on Non-ferrous Mining and Metallurgical Industries	8696	1851	1851	600
	4859 Capital Outlay on Telecommunication and Electronic Industries	110184	1153	1153	9600
	4860 Capital Outlay on Consumer Industries	-	-	-	-
Total	(f) Capital Account of Industry and Minerals	125593	45004	46504	60600
	(g) Capital Account of Transport				
	5054 Capital Outlay on Roads and Bridges	3922437	6703518	5031126	5088366
	5055 Capital Outlay on Roads Transport	90301	5802	5802	23979
Total	(g) Capital Account of Transport	4012738	6709320	5036928	5112345
	(i) Capital Account of Science Technology & Environment				
	5425 Capital Outlay on Other Scientific and Environmental Research	3098	2100	2100	0
Total	(i) Capital Account of Science Technology & Environment	3098	2100	2100	0
	(j) Capital Account of General Economic Services				
	5452 Capital Outlay on Tourism	2489406	3465442	3563567	2802655
	5475 Capital Outlay on other General Economic Services	11347	10777	24994	7500

(In Thousands of Rupees)

Heads of Accounts		Actual 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
Total	(j) Capital Account of General Economic Services	2500753	3476219	3588561	2810155
Total	C CAPITAL ACCOUNT OF ECONOMIC SERVICES	11787138	17017998	13684392	15828909
Total	CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT	34628012	45050128	37252159	58954745
E PUBLIC DEBT					
	6003 Internal Debt of the State Government	4025072	6520520	6520520	8155605
	6004 Loans and Advances from the Central Government	112611	91108	91108	89541
Total	E PUBLIC DEBT	4137683	6611628	6611628	8245146
F LOANS AND ADVANCES					
	7475 Loans for other General Economic Services	-	-	-	-
	7610 Loans to Govt. Servants etc.	-	13500	3500	13500
Total	F LOANS AND ADVANCES	-	13500	3500	13500
Total	DISBURSEMENT (CAPITAL ACCOUNT)	38765695	51675256	43867287	67213391
Total	DISBURSEMENT (REVENUE ACCOUNT) (brought forward from page 6)	89688234	110281733	100093261	117333964
Total	I CONSOLIDATED FUND OF SIKKIM - DISBURSEMENT	128453929	161956989	143960548	184547355

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

<i>(In Thousands of Rupees)</i>				
Head of Accounts	Actual 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
DISBURSEMENT MET FROM THE REVENUE ACCOUNT				
2011 State Legislature	8804	12116	12116	12961
2012 Governor	117094	124477	117967	128374
2014 Administration of Justice	285102	300362	302162	330854
2048 Appropriation for Reduction or Avoidance of Debt	200000	210000	210000	210000
2049 Interest payments	9285908	10713718	10684826	12622605
2051 Public Service Commission	80082	86182	86182	86554
2059 Public Works	2197	2299	2299	2299
2062 Vigilance	50818	66756	55856	58311
2070 Other Administrative Services	-	-	-	-
2071 Pension and Other Retirement Benefits	9654	35027	35027	51393
2075 Miscellaneous General Services	50000	60000	10000	10000
2406 Forestry and Wild Life	1970	2000	2000	2000
2407 Plantations	111	150	150	150
2515 Other Rural Development Programme	5000	1000	1000	1000
Total	DISBURSEMENT MET FROM THE REVENUE ACCOUNT	10096740	11614087	11519585
				13516501
CAPITAL DISBURSEMENT OUTSIDE THE REVENUE ACCOUNT				
4070 Capital Outlay on Other Administrative Services	27043	10794	82831	35295
6003 Internal Debt of State Government	4025072	6520520	6520520	8155605
6004 Loans and Advances from the Central Government	112611	91108	91108	89541
Total	CAPITAL DISBURSEMENT OUTSIDE THE REVENUE ACCOUNT	4164726	6622422	6694459
				8280441
Total	DISBURSEMENT CHARGED ON THE CONSOLIDATED FUND OF SIKKIM	14261466	18236509	18214044
				14195839

(In Thousands of Rupees)

Head of Accounts	Actual 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
------------------	-------------------	-------------------------------	--------------------------------	-------------------------------

STATEMENT II - CONTINGENCY FUND OF SIKKIM - RECEIPT

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

STATEMENT II - CONTINGENCY FUND OF SIKKIM - DISBURSEMENT

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

STATEMENT III - PUBLIC ACCOUNTS OF SIKKIM - RECEIPTS

(In Thousands of Rupees)

Head of Accounts		Actual 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
PUBLIC ACCOUNT					
I SMALL SAVINGS, PROVIDENT FUNDS ETC.					
(b) State Provident Funds					
	8009 State Provident Funds	4515000	4770000	4770000	4700000
(c) Other Accounts					
	8011 Insurance and Pension fund	71806	93335	93335	100000
Total	I SMALL SAVINGS, PROVIDENT FUNDS ETC.	4586806	4863335	4863335	4800000
J RESERVE FUNDS					
(a) Reserve Fund Bearing Interest					
	8121 General and Other Reserve Fund	5850865	1276090	1276090	4774000
Total	(a) Reserve Fund Bearing Interest	5850865	1276090	1276090	4774000
(b) Reserve Fund Not Bearing Interest					
	8222 Sinking Fund	750196	210000	210000	210000
	8235 General and Other Reserve Funds	634663	540311	540311	562539
Total	(b) Reserve Fund Not Bearing Interest	1384859	750311	750311	772539
Total	J RESERVE FUNDS	7235724	2026401	2026401	5546539
K DEPOSITS AND ADVANCES					
(a) Deposits bearing Interest					
	8336 Civil Deposits	-	1	1	1
	8342 Other Deposits	2909563	3200001	3200001	5500001
(b) Deposits not bearing Interest					
	8443 Civil Deposits	4515543	2174124	2174124	4515545
	8449 Other Deposits	136700	300000	300000	200000
Total	K DEPOSITS AND ADVANCES	7561806	5674126	5674126	10215547
L SUSPENSE AND MISCELLANEOUS					
(b) Suspense					
	8658 Suspense Accounts	313422	68614	68614	313422
(c) Other Accounts					
	8670 Cheques and Bills	90689863	79217131	79217131	90689863
	8671 Departmental balance	-	1	1	1
	8672 Permanent Cash Imprest	145	1	1	1
	8673 Cash Balance Investment Account	132934600	106065312	106065312	132934600
	8675 Deposit with Reserve Bank	26715	-	-	1
	8680 Miscellaneous Govt. Accounts	-	-	-	-
Total	L SUSPENSE AND MISCELLANEOUS	223964745	185351059	185351059	223937887
M REMITTANCES					
	8782 Cash Remittances and Adjustments between Officers rendering accounts to the same Accounts officer	40476187	35261325	35261325	40476187
Total	M REMITTANCES	40476187	35261325	35261325	40476187
Total	III PUBLIC ACCOUNTS - RECEIPTS	283825268	233176246	233176246	284976160
Total	STATE RECEIPTS (I+ II + III)	416063584	392580084	377845623	469538888
N CASH BALANCE					
	8999 CASH BALANCE (OPENING)	531353	9145583	645518	234081
	TOTAL	416594937	401725667	378491141	469772969

STATEMENT III - PUBLIC ACCOUNTS OF SIKKIM - DISBURSEMENTS

(In Thousands of Rupees)

Head of Accounts		Actual 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
PUBLIC ACCOUNTS					
I SMALL SAVINGS, PROVIDENT FUNDS ETC.					
(b) Provident Funds					
	8009 State Provident Funds	4806855	4900000	4900000	4700000
	8011 Insurance and Pension fund				
	107 State Government Employees Group Insurance Scheme				
	01 Insurance Funds	67634	14573	14573	4500
	02 Savings Funds	-	66387	66387	75500
Total	I SMALL SAVINGS, PROVIDENT FUNDS ETC.	4874489	4980960	4980960	4780000
J RESERVE FUNDS					
(a) Reserve Fund Bearing Interest					
	8121 General and Other Reserve Fund	3520149	2235390	2235390	5283253
Total	(a) Reserve Fund Bearing Interest	3520149	2235390	2235390	5283253
(b) Reserve Fund Not Bearing Interest					
	8222 Sinking Funds				
	01 Appropriation for reduction or avoidance of Debt				
	101 Sinking Funds	-	-	-	-
	02 Sinking Fund Investment Account				
	101 Sinking Fund Investment Account	750196	210000	210000	210000
	8235 General and Other Reserve Funds				
	117 Guarantee Redemption Fund	-	-	-	-
	120 Guarantee Redemption Fund - Investment Account	120892	60000	60000	10000
	200 Other Funds				
	02 Sikkim Transport Infrastructure Development Fund	536997	-	-	-
	03 Sikkim Ecology Fund	-	-	-	2338
	04 Sikkim Electricity Regulatory Commission Fund	-	27973	27973	25201
	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)	-	-	-	-
	03 Sikkim Transport Infrastructure Development Fund	-	495679	495679	500000
Total	(b) Reserve Fund Not Bearing Interest	1408085	793652	793652	747539
Total	J RESERVE FUNDS	4928234	3029042	3029042	6030792
K DEPOSITS AND ADVANCES					
(a) Deposits bearing Interest					
	8336 Civil Deposits	397	1	1	1
	8342 Other Deposits	2699374	3200001	3200001	5500000

(In Thousands of Rupees)

	Head of Accounts	Actual 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
	(b) Deposits not bearing Interest				
	8443 Civil Deposits				
	101 Revenue Deposit	-	97	97	178
	103 Security Deposits	120411	62418	62418	48483
	104 Civil Court Deposits	277	422	422	539
	108 Public Works Deposits	726718	1684113	1684113	1749680
	109 Forest Deposits	22374	66815	66815	37632
	116 Deposit under various Central and State Acts				
	01 Deposits under Section 4 (a) of the Lottery (Regulation) Act, 1998	2436550	363956	363956	2597956
	121 Deposits in Connection with Elections	-	2	2	2
	800 Other Deposits	115	-3699	-3699	81075
	911 Deduct Recoveries of over payment	-	-	-	-
Total	8443 Civil Deposits	3306445	2174124	2174124	4515545
	8449 Other Deposits				
	103 Subvention from Central Reserve Fund	177498	300000	300000	200000
Total	8449 Other Deposits	177498	300000	300000	200000
Total	K DEPOSITS AND ADVANCES	6183714	5674126	5674126	10215546
	L SUSPENSE AND MISCELLANEOUS				
	(b) Suspense				
	8658 Suspense Accounts				
	101 Pay and Accounts Office-Suspense	47526	23778	23778	20575
	102 Suspense Accounts (Civil)	54	163	163	18848
	112 Tax Deducted at Source(TDS) Suspense	270518	41500	41500	268970
	123 A.I.S. Officers' Group Insurance Schemes Subscriptions	60.00	3172	3172	62
	135 Cash Settlement between A.G. Sikkim and Other State Accountant Generals	7806	1	1	4967
	(c) Other Accounts				
	8670 Cheques and Bills	89866687	79217131	79217131	90689863
	8671 Departmental Balances	-	1	1	1
	8672 Permanent Cash Imprest	233	1	1	1
	8673 Cash Balance Investment Account	140323200	106065312	106065312	132934600
	8675 Deposits with Reserve Bank	31814			26715
	8680 Miscellaneous Govt. Account	-	-	-	-
Total	L SUSPENSE AND MISCELLANEOUS	230547898	185351059	185351059	223964602
	M REMITTANCES				
	8782 Cash Remittances & Adjustments between Officers rendering accounts to the same Accounts officer	40961155	35261325	35261325	40476187
Total	M REMITTANCES	40961155	35261325	35261325	40476187
Total	III PUBLIC ACCOUNTS - DISBURSEMENT	287495490	234296512	234296512	285467127
Total	STATE DISBURSEMENTS (I+II+III)	415949419	396253501	378257060	419323544
	N CASH BALANCE				
	8999 CASH BALANCE (CLOSING)	645518	5472166	234081	-241513
	TOTAL	416594937	401725667	378491141	419082031