



GOVERNMENT OF SIKKIM

2026-27

**ESTIMATES
OF
RECEIPTS**

(As laid before the Legislature)

JULY, 2026

GENERAL ABSTRACT OF RECEIPTS FOR THE YEAR 2026-27

(In Thousands of Rupees)

Sectional and Major Head Classification of Government Transactions		Actual 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
CONSOLIDATED FUND					
REVENUE RECEIPTS					
(A) TAX REVENUE					
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	Goods and Services Tax	24403579	27241746	26407947	26697606
(a) Taxes on Income and Expenditure					
	0020 Corporate Tax	14286100	15411200	16064000	15009200
	0021 Taxes on Income other than Corporate Tax	18781600	20563000	18950100	18195600
	0028 Other Taxes on Income and Expenditure	142038	200000	200000	250000
Total	(a) Taxes on Income and Expenditure	33209738	36174200	35214100	33454800
(b) Taxes on Property, Capital and other transactions					
	0029 Land Revenue	175459	245400	245400	190000
	0030 Stamps and Registration	268070	268800	268800	569100
	0032 Taxes on Wealth	-	-	-	-
Total	(b) Taxes on Property, Capital and other transactions	443529	514200	514200	759100
(c) 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	(c) Taxes on Commodities and Services other than Goods and Services Tax	10992848	12023091	12673490	12965057
Total	(A) TAX REVENUE	69049694	75953237	74809737	73876563
	of which State's Share of Central Taxes	50901000	55190900	54047400	51129501
	of which State's Own Tax Revenue	18148694	20762337	20762337	22747062
(B) NON-TAX REVENUE					
(b) Interest Receipts					
	0049 Interest Receipts	1257202	731967	731967	1318633
	0050 Dividends and Profits	31053	40000	40000	44000
Total	(b) Interest Receipts	1288255	771967	771967	1362633

(In Thousands of Rupees)

Sectional and Major Head Classification of Government Transactions		Actual 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
(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
0071	Contributions and Recoveries towards Pension and Other Retirement Benefits	-	-	-	-
0075	Misc. General Services	161132	280001	280001	280001
		498128	594401	594401	500001
Total	(i) General Services	1405249	2090258	2090258	1888353
(ii) Social Services					
0202	Education, Sports, Art and 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 and 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 Warehousing	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	-	-	-	-
0851	Village and Small Industries	1084	20	20	2000
0852	Industries	183285	38100	38100	38150
0853	Non-Ferrous, Mining and 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	TOTAL REVENUE (A + B)	78150217	86025604	84882104	85120182

(In Thousands of Rupees)

	Sectional and Major Head Classification of Government Transactions	Actual 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
	(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
	(E) PUBLIC DEBT				
	6003 Internal Debt of the State Government	20109995	26513200	27200000	27199300
	6004 Loans and Advances from the Central Government	17612110	10573650	14145140	33571350
Total	(E) PUBLIC DEBT	37722105	37086850	41345140	60770650
	(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.	3665	3000	3000	3000
	7615 Miscellaneous Loans	-	-	-	-
Total	(F) LOANS AND ADVANCES (Recoveries)	3665	3272	3272	3272
Total	CAPITAL RECEIPTS	37725770	37090122	41348412	60773922
Total	CONSOLIDATED FUND OF SIKKIM - RECEIPTS	132238316	159403838	144669377	184562728

CONTINGENCY FUND

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

(In Thousands of Rupees)

Sectional and Major Head Classification of Government Transactions		Actual 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
PUBLIC ACCOUNT					
(I) SMALL SAVINGS, PROVIDENT FUNDS, ETC.					
(b) Provident Funds					
	8009 State Provident Funds	4515000	4770000	4770000	4700000
	8011 Insurance and Pension Funds	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
(b) Reserve Funds					
	8222 Sinking Funds	750196	210000	210000	210000
	8235 General and Other Reserve fund	634663	540311	540311	562539
Total	(J) RESERVE FUNDS	7235724	2026401	2026401	5546539
(K) DEPOSITS AND ADVANCES					
(a) Deposit Bearing Interest					
	8336 Civil Deposits	-	1	1	1
	8342 Other Deposits	2909563	3200001	3200001	5500001
(b) Deposit 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
	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 Accounts	132934600	106065312	106065312	132934600
Total	(L) SUSPENSE AND MISCELLANEOUS	223938030	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	PUBLIC ACCOUNT	283798553	233176246	233176246	284976160
Total	TOTAL STATE RECEIPTS	416036869	392580084	377845623	469538888
(N) CASH BALANCE					
	8999 Cash Balance				
	OPENING BALANCE	531353	9145583	645516	17045455
	GRAND TOTAL	416568222	401725667	378491139	486584343

DETAILS OF REVENUE RECEIPTS

(In Thousands of Rupees)

	Sectional and Major Head Classification of Government Transactions	Actual 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
M.H.	0005 Central Goods and Services Tax (CGST)				
	Head of Department - Secretary, Finance				
	0005.00.901.00.00.00 Share of Net Proceeds Assigned to State	14702200	16067500	15233700	13983900
Total	0005 Central Goods and Services Tax (CGST)	14702200	16067500	15233700	13983900
M.H.	0006 State Goods and Services Tax (SGST)				
	Head of Department - Secretary, Finance				
	0006.00.101 Tax				
	0006.00.101.01.00.00 Collections	4093531	11174240	11174240	12170000
	0006.00.101.02.00.00 Deduct Refunds	-	-	-	-
	0006.00.105 Input Tax Credit cross utilisation of SGST and IGST				
	0006.00.105.01.00.00 Transfer-in from IGST	5606602	1	1	543701
	0006.00.105.02.00.00 Transfer-out to IGST	18	1	1	1
	0006.00.106.00.00.00 Apportionment of IGST- Transfer-in of Tax Component to SGST	-	1	1	1
	0006.00.107.00.00.00 Apportionment of IGST- Transfer-in of Interest Component to SGST	2	1	1	1
	0006.00.108.00.00.00 Apportionment of IGST- Transfer-in of	-	1	1	1
	0006.00.110.00.00.00 Advance Apportionment from IGST	-	1	1	1
	0006.00.800.00.00.00 Other Receipts	1226	-	-	-
Total	0006 State Goods and Services Tax (SGST)	9701379	11174246	11174246	12713706
M.H.	0008 Integrated Goods and Services Tax (IGST)				
	Head of Department - Secretary, Finance				
	0008.00.901.00.00.00 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				
	0009.02.101 Cess				
	0009.02.101.01.00.00 Collection	-		1	-
Total	0009.02.101 Cess	-	-	1	-
Total	02 GST Compensation cess on Domestic Supply of Goods and Services	-	-	1	-
Total	0009 Goods and Services Tax Compensation Cess	-	-	1	-
M.H.	0020 CorporateTax				
	Head of Department - Secretary, Finance				
	0020.00.901.00.00.00 Share of Net proceeds assigned to State	14286100	15411200	16064000	15009200
Total	0020 Corporate Tax	14286100	15411200	16064000	15009200

(In Thousands of Rupees)

Sectional and Major Head Classification of Government Transactions		Actual 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
M.H.	0021 Taxes on Income Other than Corporate Tax				
	0021.00.901.00.00.00 Share of Net Proceeds Assigned to State	18781600	20563000	18950100	18195600
Total	0021 Taxes on Income Other than Corporate Tax	18781600	20563000	18950100	18195600
M.H.	0028 Other Taxes on Income and Expenditure				
	Head of Department - Secretary - Finance				
	0028.00.107.00.00.00 Taxes on Professions, Trade, Callings and Employment	142234	200000	200000	250000
	0028.00.900.00.00.00 Deduct - Refunds	-196	-	-	-
	0028.00.901.00.00.00 Share of Net Proceeds Assigned to State	-	-	-	-
Total	0028 Other Taxes on Income and Expenditure	142038	200000	200000	250000
M.H.	0029 Land Revenue				
	Head of the Department- Secretary, Land Revenue and Disaster Management				
	0029.00.101.00.00.00 Land Revenue/Tax	2041	15400	15400	5000
	0029.00.800 Other Receipts				
	0029.00.800.01.00.00 Receipt from Registration of Property	173418	230000	230000	60000
	0029.00.800.02.00.00 Receipt from issue of Certificates	-	-	-	5000
	0029.00.800.03.00.00 Receipt towards Establishment Charges and other sources	-	-	-	120000
Total	0029.00.800 Other Receipts	173418	230000	230000	185000
Total	0029 Land Revenue	175459	245400	245400	190000
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				
	0030.01.102.00.00.00 Sale of Stamps (FRED)	16202	37500	37500	37500
	0030.01.900.00.00.00 Deduct - Refunds	-125	-	-	-
Total	01 Stamps - Judicial	16077	37500	37500	37500
	02 Stamps - Non - Judicial				
	0030.02.102.00.00.00 Sale of Stamps (FRED)	57005	65200	65200	70000
Total	02 Stamps - Non - Judicial	57005	65200	65200	70000
	03 Registration Fees				
	0030.03.104 Fees for Registering documents				
	0030.03.104.01.00.00 Registration of Association/Companies/ Clubs etc. (Law)	11195	1500	1500	1600
	0030.03.104.02.00.00 Registration of Land, Land Rent etc. (LRDMD)	165087	158600	158600	457500
Total	0030.03.104 Fees for Registering documents	176282	160100	160100	459100

(In Thousands of Rupees)

Sectional and Major Head Classification of Government Transactions		Actual 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
	0030.03.800 Other Receipts				
	0030.03.800.01.00.00 Fees for copies of registered documents (LRDMD)	19208	6000	6000	2500
Total	0030.03.800 Other Receipts	19208	6000	6000	2500
	0030.03.900.00.00.00 Deduct - Refunds	-502	-	-	-
Total	03 Registration Fees	194988	166100	166100	461600
Total	0030 Stamps and Registration	268070	268800	268800	569100
M.H.	0032 Taxes on Wealth				
	Head of Department - Secretary, Finance				
	0032.00.901.00.00.00 Share of Net Proceeds Assigned to State	-	-	-	-
Total	0032 Taxes on Wealth	-	-	-	-
M.H.	0037 Customs				
	Head of Department - Secretary, Finance				
	0037.00.901.00.00.00 Share of Net Proceeds Assigned to State	2554200	2540300	2874700	2727900
Total	0037 Customs	2554200	2540300	2874700	2727900
M.H.	0038 Union Excise Duties				
	Head of Department - Secretary - Finance				
	0038.00.901.00.00.00 Share of Net Proceeds Assigned to State	494500	527800	869200	1162100
Total	0038 Union Excise Duties	494500	527800	869200	1162100
M.H.	0039 State Excise				
	Head of Department-Secretary Excise				
	0039.00.101.00.00.00 Country Spirits	-	1	1	1
	0039.00.102.00.00.00 Country Fermented Liquors	1292665	1214687	1214687	1235600
	0039.00.105.00.00.00 Foreign Liquors and Spirits	3690555	4402263	4402263	4458000
	0039.00.107.00.00.00 Medical and Toilet Preparations Containing Alcohol, Opium, etc.	30	1000	1000	1100
	0039.00.150.00.00.00 Fines and Confiscations	1618	1000	1000	1100
	0039.00.800 Other Receipts				
	0039.00.800.01.00.00 Miscellaneous Receipts	10670	1000	1000	1100
	0039.00.800.02.00.00 Foreign Liquor Bar Licence fee	65626	50000	50000	53000
	0039.00.800.05.00.00 Export Pass Fees	603	50	50	100
Total	0039.00.800 Other Receipts	76899	51050	51050	54200
Total	0039 State Excise	5061767	5670001	5670001	5750001
M.H.	0040 Taxes on Sales, Trade etc.				
	Head of Department - Secretary, Finance				
	0040.00.101.00.00.00 Receipts under Central Sales Tax Act	4	-	-	1
	0040.00.102.00.00.00 Receipts under State Sales Tax Act	1466520	1750000	1750000	1837500
	0040.00.110.00.00.00 Trade Tax (VAT)	-	1	1	1
	0040.00.111.00.00.00 Value Added (VAT) Receipts	-	-	-	-

(In Thousands of Rupees)

Sectional and Major Head Classification of Government Transactions		Actual 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
	0040.00.900.00.00.00 Deduct Refund	-	-	-	1
Total	0040 Taxes on Sales, Trade etc.	1466524	1750001	1750001	1837503
M.H.	0041 Taxes on Vehicles				
	Head of Department- (i) Secretary, Transport (ii) DGP				
	0041.00.102 Receipts under the State Motor Vehicles				
	0041.00.102.01.00.00 Receipt from Motor Vehicles Division	737548	850000	850000	800000
	0041.00.102.02.00.00 Receipt from Police Department	25113	10000	10000	10000
Total	0041.00.102 Receipts under the State Motor Vehicles	762661	860000	860000	810000
Total	0041 Taxes on Vehicles	762661	860000	860000	810000
M.H.	0044 Service Tax				
	Head of Department - Secretary, Finance				
	0044.00.901.00.00.00 Share of Net Proceeds Assigned to State	2100	1600	-	1
Total	0044 Service Tax	2100	1600	-	1
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 (iv) Secretary, Forest and Environment (v) Secretary, Excise				
Total	0045.00.101.00.00.00 Entertainment Tax (Urban Development)	83	50	50	50
	0045.00.112 Receipts from Cesses under Other Acts				
	0045.00.112.01.00.00 Receipts under the Sikkim Transport Infrastructure Development Fund Act	485859	500000	500000	525000
	0045.00.112.02.00.00 Receipt under the Sikkim Ecology Fund and Environment Cess Act	217	2338	2338	1
	0045.00.112.03.00.00 Receipt under the Sikkim Educational Cess Act	76481	80000	80000	80000
Total	0045.00.112 Receipts from Cesses under Other Acts	562557	582338	582338	605001
	0045.00.800 Other Receipts				
	0045.00.800.01.00.00 Trade Licence fee (Urban Development)	4368	8000	8000	11200
	0045.00.800.02.00.00 Bazar Contract fee (Urban Development)	554	2000	2000	2500
	0045.00.800.03.00.00 Other Miscellaneous Receipts (Urban Development)	4294	1500	1500	8000
	0045.00.800.04.00.00 Receipt under The Sikkim Irrigation Water Tax Act 2002	4	-	-	-
Total	0045.00.800 Other Receipts	9220	11500	11500	21700
	0045.00.900.00.00.00 Deduct - Refunds	-1064	1	-	1
	0045.00.901.00.00.00 Share of Net Proceeds Assigned to State	80300	79500	55700	50800
Total	0045 Other Taxes and Duties on Commodities and Services	651096	673389	649588	677552
Total	Tax Revenue	69049694	75953237	74809737	73876563
	<i>of which State's Share of Central Taxes</i>	50901000	55190900	54047400	51129501
	<i>of which State's Own Tax Revenue</i>	18148694	20762337	20762337	22747062

(In Thousands of Rupees)

Sectional and Major Head Classification of Government Transactions		Actual 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
M.H.	0049 Interest Receipts				
	Head of Department - Secretary, Finance				
	04 Interest Receipts of State/Union Territory Governments				
	0049.04.110.00.00.00 Interest Realised on Investment of Cash Balance	1169681	641967	641967	1187633
	0049.04.116.00.00.00 Premium on Market Loans	-	-	-	10000
	0049.04.800 Other Receipt				
	0049.04.800.01.00.00 Interest realised from Mobilisation of Advance	58493	50000	50000	60000
	0049.04.800.02.00.00 Miscellaneous Receipts	27683	10000	10000	11000
	0049.04.800.03.00.00 Interest realised from accounts maintained out side the consolidated fund	1345	30000	30000	50000
Total	0049.04.800 Other Receipt	87521	90000	90000	121000
Total	0049 Interest Receipts	1257202	731967	731967	1318633
M.H.	0050 Dividends and Profits				
	Head of Department - Secretary, Finance				
	0050.00.101.00.00.00 Dividends from Public Undertakings	31053	40000	40000	44000
Total	0050 Dividends and Profits	31053	40000	40000	44000
M.H.	0051 Public Service Commission				
	Head of Department -Secretary, S.P.S.C.				
	0051.00.105 State Public Service Commission				
	0051.00.105.01.00.00 Examination Fees	6079	2000	2000	3000
Total	0051.00.105 State Public Service Commission	6079	2000	2000	3000
Total	0051 Public Service Commission	6079	2000	2000	3000
M.H.	0055 Police				
	Head of Department - Director General of Police				
	0055.00.101 Police Supplied to Other Government	221108	149300	149300	
	0055.00.101.01.00.00 Reimbursement of deployment charges (salaries & other expenditure) of IRBn	-	-	-	530000
	0055.00.101.02.00.00 Reimbursement of Salaries of Police Personnel deployed to PSUs (Power Companies)	-	-	-	66800
	0055.00.101.03.00.00 Reimbursement of Salaries of Police Personnel deployed to PSUs (IOC)	-	-	-	3600
	0055.00.101.04.00.00 Reimbursement of Salaries of Police Personnel deployed to various Nationalised Banks	-	-	-	6000
Total	0055.00.101 Police Supplied to Other Government	221108	149300	149300	606400
	0055.00.103 Fees, Fines and Forfeiture	8896	100	100	
	0055.00.103.01.00.00 Police verification of newly recruited employees (Govt. and Pvt. Sector) and COI	-	-	-	300
	0055.00.103.02.00.00 Condemnation of absolute items	-	-	-	50
Total	0055.00.103 Fees, Fines and Forfeiture	8896	100	100	350
	0055.00.104 Receipts under Arms Act				
	0055.00.104.01.00.00 Collection by District Authorities	430	600	600	

(In Thousands of Rupees)

Sectional and Major Head Classification of Government Transactions		Actual 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
0055.00.104.01.01.00	Forms, booklets and NOC fee for arms license	-	-	-	60
0055.00.104.01.02.00	Transport license fee	-	-	-	30
0055.00.104.01.03.00	Fines on delayed renewal of license	-	-	-	100
0055.00.104.01.04.00	License renewal fees	-	-	-	800
Total	0055.00.104 Receipts under Arms Act	430	600	600	990
	0055.00.800 Other Receipts				
0055.00.800.01	Miscellaneous Receipts	28603	1	1	
0055.00.800.01.01.00	Rent from mobile tower at Check post	-	-	-	50
Total	0055.00.800.01 Miscellaneous Receipts	28603	1	1	50
0055.00.800.02.00.00	Re-imbursement of Expenditure on Police Check Post	265478	250000	250000	340000
0055.00.800.03.00.00	Re-imbursement of Expenditure on Home Guard	2	500000	500000	1
0055.00.800.04.00.00	Re-imbursement of Expenditure on Civil Defence	-	1	1	2500
Total	0055.00.800 Other Receipts	294083	750002	750002	342551
Total	0055 Police	524517	900002	900002	950291
	0056 Jails				
	Head of Department, Secretary, Home				
	0056.00.800 Other Receipts				
0056.00.800.01.00.00	Miscellaneous Receipt	81	30	30	100
Total	0056.00.800 Other Receipts	81	30	30	100
Total	0056 Jails	81	30	30	100
M.H.	0058 Stationery and Printing				
	Head of Department-Secretary, Printing & Stationery				
	0058.00.200 Other Press Receipts	34922	50000	50000	
0058.00.200.01.00.00	Printing Charges from various indenting Departments	-	-	-	30063
0058.00.200.02.00.00	Sales of Stationery items	-	-	-	4971
Total	0058.00.200 Other Press Receipts	34922	50000	50000	35034
	0058.00.800.00.00.00 Other Receipts	4374	1	1	34
Total	0058 Stationery and Printing	39296	50001	50001	35068
M.H.	0059 Public Works				
	Head of Department - (i) Secretary, Roads and Bridges				
	(ii) Secretary, Buildings & Housing				
	80 General				
	0059.80.102.00.00.00 Hire Charges of Machinery and Equipment	6306	10000	10000	10000
	0059.80.103.00.00.00 Recovery of percentage charges	107	1	1	1
	0059.80.800 Other Receipts				
	0059.80.800.01 Roads and Bridges	28737	44000	44000	

(In Thousands of Rupees)

Sectional and Major Head Classification of Government Transactions		Actual 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
	0059.80.800.01.01.00 Tender form fees	-	-	-	10000
	0059.80.800.01.02.00 Establishment charges from other deposit	-	-	-	20000
	0059.80.800.01.03.00 Fees from issuance and renewal of contract enlistment	-	-	-	10000
	0059.80.800.01.04.00 Recovery of storage charges	-	-	-	4000
Total	0059.80.800.01 Roads and Bridges	28737	44000	44000	44000
	0059.80.800.02.00.00 Reimbursement from Highways	30482	1	1	1
	0059.80.800.03.00.00 Agency Charges	4853	11000	11000	-
	0059.80.800.04.00.00 Public Works - Buildings & Housing Department	2493	15000	15000	30000
Total	0059.80.800 Other Receipts	66565	70001	70001	74001
Total	80 General	72978	80002	80002	84002
Total	0059 Public Works	72978	80002	80002	84002
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				
Total	0070.01.102.00.00.00 Fines and Forfeitures	229	758	758	800
Total	0070.01.501.00.00.00 Services and Service Fees	233	503	503	70
Total	0070.01.900.00.00.00 Deduct Refunds	-75	-	-	-
Total	01 Administration of Justice	387	1261	1261	870
	02 Election				
Total	0070.02.101.00.00.00 Sale Proceeds of Election forms and Documents	210	10	10	10
Total	0070.02.104.00.00.00 Fees, Fines and Forfeitures	3	20	20	20
	0070.02.800 Other Receipts				
	0070.02.800.01.00.00 Reimbursement of Election Expenditure from Election Commission of India	-	150000	150000	-
Total	0070.02.800 Other Receipts	-	150000	150000	-
Total	02 Election	213	150030	150030	30
	60 Other Services				
	0070.60.101.00.00.00 Receipts from the Central Government for Administration of Central Acts and Regulations	-	-	-	-
Total	0070.60.112.00.00.00 Emigration Fees	-	-	-	-
Total	0070.60.113.00.00.00 Copyright Fees	1	-	-	-
Total	0070.60.114.00.00.00 Receipts from Motor Garages, etc. (Home)	3812	2400	2400	3000

(In Thousands of Rupees)

	Sectional and Major Head Classification of Government Transactions	Actual 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
Total	0070.60.115.00.00.00 Receipts from Guest Houses, Government Hostels etc.	17764	14600	14600	18000
Total	0070.60.116.00.00.00 Passport Fees	-	-	-	-
Total	0070.60.118.00.00.00 Receipts under Right to Information Act, 2005	130	100	100	100
	0070.60.800 Other Receipts				
	0070.60.800.02.00.00 Reimbursement of Expenditure from Kendriya Sainik Board, GoI	40002	10000	10000	10000
	0070.60.800.03.00.00 Other Receipts	36531	2280	2280	340
	0070.60.800.04.00.00 Other Receipts (Finance)	4066	3000	3000	3000
	0070.60.800.05.00.00 Sale of law journals, manuals and books	114	100	100	200
	0070.60.800.06.00.00 Administrative Training Institute	18	50	50	50
	0070.60.800.07.00.00 Reimbursement for passport verification	-	-	-	300
Total	0070.60.800 Other Receipts	80731	15430	15430	13890
Total	60 Other Services	102438	32530	32530	34990
Total	0070 Other Administrative Services	103038	183821	183821	35890
	0071 Contributions and Recoveries towards Pension and Other Retirement Benefits				
	Head of Department - Secretary, Finance				
	01 Civil				
Total	0071.01.101.00.00.00 Subscriptions and Contributions	161122	280000	280000	280000
Total	0071.01.800.00.00.00 Other Receipts	10	1	1	1
Total	01 Civil	161132	280001	280001	280001
Total	0071 Contributions and Recoveries towards Pension and Other Retirement Benefits	161132	280001	280001	280001
M.H.	0075 Miscellaneous General Services				
	Head of Department - Secretary, Finance				
Total	0075.00.101.00.00.00 Unclaimed Deposits	-	-	-	-
Total	0075.00.103.00.00.00 State Lotteries	491814	500000	500000	500000
Total	0075.00.108.00.00.00 Guarantee Fees	-	1	1	-
Total	0075.00.800.00.00.00 Other Receipts	6314	94400	94400	1
Total	0075 Miscellaneous General Services	498128	594401	594401	500001
M.H.	0202 Education, Sports, Arts and Culture				
	Head of Department- (i) Secretary, Education				
	(ii) Secretary, Sports & Youth Affairs (iii)				
	Secretary, Culture				
	01 General Education				
	0202.01.101 Elementary Education				
	0202.01.101.03 Other Receipts	136440	118550	118550	
	0202.01.101.03.01.00 STET Examination	-	-	-	1000
	0202.01.101.03.02.00 DIET Student Fees	-	-	-	1950
	0202.01.101.03.03.00 Sale of tender documents	-	-	-	200

(In Thousands of Rupees)

Sectional and Major Head Classification of Government Transactions		Actual 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
	0202.01.101.03.04.00 Reimbursement of Salaries from Samagra	-	-	-	105400
Total	0202.01.101.03 Other Receipts	136440	118550	118550	108550
Total	0202.01.101 Elementary Education	136440	118550	118550	108550
	0202.01.102 Secondary Education				
	0202.01.102.01.00.00 Tutition and other fees	3	-	-	1
	0202.01.102.02.00.00 Text book receipts	7992	7162	7162	8100
	0202.01.102.03 Other Fees	7403	1410	1410	
	0202.01.102.03.01.00 SSTRB application fees	-	-	-	516
	0202.01.102.03.02.00 Renewal of license fees	-	-	-	150
	0202.01.102.03.03.00 Sale of tender documents	-	-	-	200
Total	0202.01.102.03 Other Fees	7403	1410	1410	866
Total	0202.01.102 Secondary Education	15398	8572	8572	8967
	0202.01.103 University and Higher Education				
	0202.01.103.04 Other Receipts	32016	878	878	
	0202.01.103.04.01.00 Application fees from State Quota for Technical Education	-	-	-	500
	0202.01.103.04.02.00 Rent from Universities	-	-	-	2628
	0202.01.103.04.03.00 Sale of tender documents	-	-	-	200
	0202.01.103 University and Higher Education	32016	878	878	3328
Total	01 General Education	183854	128000	128000	120845
	03 Sports and Youth Services				
	0202.03.800 Other Receipts				
	0202.03.800.01 Miscellaneous Receipts	5620	4000	4000	
	0202.03.800.01.01.00 Monthly rent collection from Canteens at Palzor Stadium	-	-	-	1650
	0202.03.800.01.02.00 User Fees - Playgrounds	-	-	-	4050
	0202.03.800.01.03.00 Sale of tender documents	-	-	-	600
Total	0202.03.800.01 Miscellaneous Receipts	5620	4000	4000	6300
Total	0202.03.800 Other Receipts	5620	4000	4000	6300
Total	03 Sports and Youth Services	5620	4000	4000	6300
	04 Art and Culture				
	0202.04.800 Other Receipts				
	0202.04.800.01.00.00 Other Receipts	11325	3000	3000	5000
	0202.04.800.02.00.00 Receipts from Manan Bhawan	2555	2500	2500	2500
Total	0202.04.800 Other Receipts	13880	5500	5500	7500
Total	04 Art and Culture	13880	5500	5500	7500
Total	0202 Education, Sports, Arts and Culture	203354	137500	137500	134645
M.H.	0210 Medical and Public Health				
	Head of Department- Secretary, Health and Family Welfare				
	01 Urban Health Services				
	0210.01.020 Receipts from Patients for Hospital and Dispensary Services	30907	55600	55600	
	0210.01.020.01.00.00 Patient registration fees	-	-	-	1000
	0210.01.020.02.00.00 Diagonistics/Laboratory service fees	-	-	-	40000

(In Thousands of Rupees)

Sectional and Major Head Classification of Government Transactions		Actual 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
	0210.01.020.03.00.00 Hospital room rent	-	-	-	1000
	0210.01.020.04.00.00 Other hospital services	-	-	-	8000
Total	0210.01.020 Receipts from Patients for Hospital and Dispensary Services	30907	55600	55600	50000
	0210.01.800 Other Receipts	11522	19800	19800	
	0210.01.800.01.00.00 Student's research/intership fee/training fees	-	-	-	1000
	0210.01.800.02.00.00 Rent/lease charges of premises - Yatri Niwas	-	-	-	2000
	0210.01.800.03.00.00 Sale of tender documents	-	-	-	3000
	0210.01.800.04.00.00 License fees	-	-	-	5000
	0210.01.800.05.00.00 Miscellaneous receipts	-	-	-	8800
Total	0210.01.800 Other Receipts	11522	19800	19800	19800
Total	01 Urban Health Services	42429	75400	75400	69800
	02 Rural Health Services				
	0210.02.101.00.00.00 Receipts/ Contribution from patients and others	-	-	-	-
Total	02 Rural Health Services	-	-	-	-
	04 Public Health				
	0210.04.104 Fees, Fines, etc.				
	0210.04.104.01.00.00 Receipts under Prevention of Food Adulteration Act	4874	4000	4000	4000
	0210.04.104.02.00.00 Receipts under Cigarettes and Tobacco Product Act	72	100	100	100
Total	0210.04.104 Fees, Fines, etc.	4946	4100	4100	4100
	0210.04.105.00.00.00 Receipts from Public Health Laboratories	555	500	500	500
	0210.04.800.00.00.00 Other Receipts	2	-	-	-
Total	04 Public Health	5503	4600	4600	4600
Total	0210 Medical and Public Health	47932	80000	80000	74400
M.H.	0215 Water Supply and Sanitation				
	Head of Department-Secretary, Public Health Engineering				
	01 Water Supply				
	0215.01.102.00.00.00 Receipts from Rural Water Supply Schemes	-	-	-	-
	0215.01.103.00.00.00 Receipts from Urban Water Supply Schemes	54675	104000	104000	41817
	0215.01.800.00.00.00 Other Receipts	834	1000	1000	10000
Total	01 Water Supply	55509	105000	105000	51817
	02 Sewerage and Sanitation				
	0215.02.103.00.00.00 Receipts from Sewerage Schemes	11843	15000	15000	15000
	0215.02.501 Services and Service Fees				
	0215.02.501.01.00.00 Sanitation Fees (UD & HD)	7	-	-	-
Total	0215.02.501 Services and Service Fees	7	-	-	-
Total	02 Sewerage and Sanitation	11850	15000	15000	15000
Total	0215 Water Supply and Sanitation	67359	120000	120000	66817

(In Thousands of Rupees)

Sectional and Major Head Classification of Government Transactions		Actual 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
M.H.	0216 Housing				
	Head of Department- Secretary, Buildings and Housing				
	01 Government Residential Buildings				
	0216.01.106 General Pool Accommodation				
	0216.01.106.02.00.00 Licence Fees/Rent	5433	6000	6000	12000
Total	0216.01.106 General Pool Accommodation	5433	6000	6000	12000
Total	0216 Housing	5433	6000	6000	12000
M.H.	0217 Urban Development				
	Head of Department- Secretary, Urban Development				
	60 Other Urban Development Schemes				
	0217.60.800 Other Receipts				
	0217.60.800.01.00.00 Site Salami and Regulation	13220	5000	5000	19000
	0217.60.800.02.00.00 Ground Rent	12255	10000	10000	10000
	0217.60.800.03.00.00 Parking Fees	625	800	800	1500
	0217.60.800.04.00.00 Rent from Premises	2550	1530	1530	1500
	0217.60.800.05.00.00 Ropeways	2953	1600	1600	1000
	0217.60.800.06.00.00 Regularization Fees	-	5000	5000	5000
	0217.60.800.07.00.00 Sanitation Fees for Class II Bazars	-	300	300	300
Total	0217.60.800 Other Receipts	31603	24230	24230	38300
Total	0217 Urban Development	31603	24230	24230	38300
M.H.	0220 Information and Publicity				
	Head of Department- Secretary, Information & Public Relations				
	60 Others				
	0220.60.106.00.00.00 Receipts from Advertising and Visual Publicity	864	500	500	500
	0220.60.113.00.00.00 Receipts from other Publications	-	2000	2000	2000
	0220.60.800.00.00.00 Other Receipts	592	-	-	-
Total	60 Others	1456	2500	2500	2500
Total	0220 Information and Publicity	1456	2500	2500	2500
M.H.	0230 Labour and Employment				
	Head of Department- Secretary, Labour				
	0230.00.102 Fees for Registration of Trade Union	33303	35000	35000	
	0230.00.102.01.00.00 Labour Registration	-	-	-	9000
	0230.00.102.02.00.00 Registration of shops and other commercial establishment	-	-	-	15000
	0230.00.102.03.00.00 Labour Clearance Certificate	-	-	-	4000
Total	0230.00.102 Fees for Registration of Trade Union	33303	35000	35000	28000
Total	0230 Labour and Employment	33303	35000	35000	28000
M.H.	0235 Social Security and Welfare				
	Head of Department- (i) Secretary, Social Welfare (ii) Secretary, Women and Child Development				
	60 Other Social Security and Welfare				
	0235.60.800 Other Receipts				

(In Thousands of Rupees)

Sectional and Major Head Classification of Government Transactions		Actual 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
	0235.60.800.02.00.00 Rent from Working Women's Hostel, Deorali Gangtok	6199	100	100	500
	0235.60.800.03.00.00 Other Misc. Receipts	2346	6000	6000	500
	0235.60.800.04.00.00 Sale of tender documents	-	-	-	500
	0235.60.800.05.00.00 Recovery of storage charges	-	-	-	5000
Total	0235.60.800 Other Receipts	8545	6100	6100	6500
Total	60 Other Social Security and Welfare	8545	6100	6100	6500
Total	0235 Social Security and Welfare	8545	6100	6100	6500
M.H.	0250 Other Social Services				
	Head of Department- Secretary, Ecclesiastical				
	0250.00.800 Other Receipts	2028			
	0250.00.800.01.00.00 Lease Rent of Sikkim Temple House at Bodhgaya	-	2000	2000	1850
	0250.00.800.02.00.00 Other Receipts	-	1	1	250
	0250.00.800 Other Receipts	2028	2001	2001	2100
Total	0250 Other Social Services	2028	2001	2001	2100
M.H.	0401 Crop Husbandry				
	Head of Department- Secretary, Agriculture and Secretary, Horticulture Development				
	0401.00.104 Receipts from Agriculture Farms				
	0401.00.104.01.00.00 Agriculture	281	500	500	500
	0401.00.104.02.00.00 Horticulture	3073	4000	4000	4000
Total	0401.00.104 Receipts from Agriculture Farms	3354	4500	4500	4500
	0401.00.800 Other Receipts				
	0401.00.800.01.00.00 Agriculture	368	1000	1000	500
	0401.00.800.02.00.00 Horticulture	4332	3000	3000	3000
Total	0401.00.800 Other Receipts	4700	4000	4000	3500
Total	0401 Crop Husbandry	8054	8500	8500	8000
M.H.	0403 Animal Husbandry				
	Head of Department- Secretary, Animal Husbandry and Veterinary Services				
Total	0403.00.102.00.00.00 Receipts from Cattle and Buffalo Development	426	1000	1000	500
Total	0403.00.103.00.00.00 Receipts from Poultry Development	1692	10230	10230	1870
Total	0403.00.104.00.00.00 Receipts from Sheep and Wool Development	138	100	100	200
Total	0403.00.105.00.00.00 Receipts from Piggery Development	941	1500	1500	1040
	0403.00.800 Other Receipts				
	0403.00.800.01.00.00 Other Miscellaneous Receipts	9098	9000	9000	10010
Total	0403.00.800 Other Receipts	9098	9000	9000	10010
Total	0403 Animal Husbandry	12295	21830	21830	13620
	0404 Dairy Development				
	0404.00.800.00.00.00 Other Receipts	-	1	1	-
Total	0404 Dairy Development	-	1	1	-

(In Thousands of Rupees)

Sectional and Major Head Classification of Government Transactions		Actual 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
M.H.	0405 Fisheries				
	Head of Department- Secretary, Fisheries				
Total	0405.00.102.00.00.00 License Fees, Fines etc	418	550	550	550
Total	0405.00.103.00.00.00 Sale of Fish, Fish Seeds etc.	219	300	300	300
	0405.00.501 Services and Service Fees				
	0405.00.501.01.00.00 Supervision fees on imported fish	-	3310	3310	3500
Total	0405.00.501 Services and Service Fees	-	3310	3310	3500
	0405.00.800 Other Receipts				
	0405.00.800.01.00.00 Other Miscellaneous Receipts	1796	-	-	-
Total	0405.00.800 Other Receipts	1796	-	-	-
Total	0405 Fisheries	2433	4160	4160	4350
M.H.	0406 Forestry and Wild Life				
	Head of Department- Secretary, Forest and Environment				
	01 Forestry				
	0406.01.101 Sale of Timber and Other Forest Produce				
	0406.01.101.01.00.00 Receipt from Utilisation Circle	6160	5000	5000	5000
	0406.01.101.02.00.00 Receipt from Territorial Circle	-	-	-	-
	0406.01.101.03.00.00 Direct Receipts generated from Sale of Timber and Other Forest produce and collected by all Territorial Offices	161911	130000	130000	189000
	0406.01.101.04.00.00 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	77207	70000	70000	90000
	0406.01.101.05.00.00 Indirect Receipts generated from Penalties levied and collected by all Territorial Offices	7110	6000	6000	6500
	0406.01.101.06.00.00 Receipts generated from Royalties adjusted/ deposited by other Departments/ Agencies etc.	23466	65000	65000	94500
Total	0406.01.101 Sale of Timber and Other Forest Produce	275854	276000	276000	385000
	0406.01.800 Other Receipts				
	0406.01.800.02.00.00 Receipt from Sericulture Activities	28	250	250	250
	0406.01.800.03.00.00 Royalties from Forest Produces	-	-	-	-
	0406.01.800.04.00.00 Other Misc. Receipts	40072	550	550	550
	0406.01.800.05.00.00 Timber	-	-	-	-
	0406.01.800.06.00.00 Receipt from Ecosystem Services	24729	25000	25000	25000
Total	0406.01.800 Other Receipts	64829	25800	25800	25800
Total	0406.01.900.00.00.00 Deduct - Refunds	-	-	-	-
Total	01 Forestry	340683	301800	301800	410800
	02 Environmental Forestry and Wild Life				
	0406.02.111 Zoological Park				
	0406.02.111.01.00.00 Receipts from Himalayan Zoological Park, Bulbulay	657	1000	1000	1200
Total	0406.02.111 Zoological Park	657	1000	1000	1200

(In Thousands of Rupees)

Sectional and Major Head Classification of Government Transactions		Actual 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
	0406.02.112 Public Gardens				
	0406.02.112.01.00.00 Receipts from Epica Garden, Saramsa	3936	4500	4500	24000
	0406.02.112.02.00.00 Receipts from Rongnichu Water Garden	194	398	398	400
	0406.02.112.03.00.00 Receipts from Jawaharlal Nehru Botanical Garden, Rumtek	2	1	1	1
Total	0406.02.112 Public Gardens	4132	4899	4899	24401
	0406.02.800 Other Receipts				
	0406.02.800.01.00.00 Receipts from Wildlife Sanctuaries	7972	11000	11000	12000
	0406.02.800.02.00.00 Fees and Fines from Territorial Circle	-	-	-	-
	0406.02.800.03.00.00 Receipts Generated from penalties levied and collected by all Wildlife Offices	7	300	300	398
	0406.02.800.04.00.00 Receipts from Khangchendzonga National Park	686	1000	1000	1200
	0406.02.800.05.00.00 Receipts from Eco-tourism	1	1	1	1
Total	0406.02.800 Other Receipts	8666	12301	12301	13599
Total	02 Environmental Forestry and Wild Life	13455	18200	18200	39200
Total	0406 Forestry and Wild Life	354138	320000	320000	450000
M.H.	0407 Plantations				
	Department-Secretary, Food Processing Industries				
	01 Tea				
	0407.01.800 Other Receipts				
	0407.01.800.01.00.00 Sale Proceeds from Plantation Products, etc.	-	30000	30000	1
Total	0407.01.800 Other Receipts	-	30000	30000	1
Total	01 Tea	-	30000	30000	1
Total	0407 Plantations	-	30000	30000	1
M.H.	0408 Food, Storage and Warehousing				
	Head of Department- (i) Secretary, Food and Civil Supplies				
	0408.00.101 Food	2202	2500	2500	
	0408.00.101.01.00.00 FPS License renewal fees	-	-	-	2000
	0408.00.101.02.00.00 Rent	-	-	-	550
Total	0408.00.101 Food	2202	2500	2500	2550
Total	0408 Food Storage and Warehousing	2202	2500	2500	2550
M.H.	0425 Co-operation				
	Head of Department-Secretary, Co-operation				
Total	0425.00.101.00.00.00 Audit Fees	414	700	700	1500
	0425.00.800 Other Receipts				
	0425.00.800.01.00.00 Miscellaneous Receipts	733	300	300	1000
Total	0425 Co-operation	1147	1000	1000	2500
M.H.	0515 Other Rural Development Programme				
	Head of Department - Secretary, Rural Development				
	0515.00.800 Other Receipts				
	0515.00.800.01.00.00 Sale of Tender Documents and Other Miscellaneous Receipts	18286	22000	22000	24000

(In Thousands of Rupees)

Sectional and Major Head Classification of Government Transactions		Actual 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
Total	0515.00.800 Other Receipts	18286	22000	22000	24000
Total	0515 Other Rural Development Programme	18286	22000	22000	24000
M.H.	0702 Minor Irrigation				
	Head of Department- Secretary, Water Resources				
	80 General				
	0702.80.800 Other Receipts				
	0702.80.800.01.00.00 Sale of Tender Documents and Other Miscellaneous Receipts	5067	4000	4000	4000
Total	0702.80.800 Other Receipts	5067	4000	4000	4000
Total	80 General	5067	4000	4000	4000
Total	0702 Minor Irrigation	5067	4000	4000	4000
M.H.	0801 Power				
	Head of Department- Secretary, Power				
	01 Hydel Generation				
	0801.01.800 Other Receipts				
	0801.01.800.01.00.00 Sale of Power	4264162	5118000	5118000	4620000
	0801.01.800.02.00.00 Other Receipts	90101	70000	70000	50000
	0801.01.800.03.00.00 Royalties from Free Power	-	-	-	150000
	0801.01.800.04.00.00 Revenue from Trading of Power	-	-	-	800000
Total	0801.01.800 Other Receipts	4354263	5188000	5188000	5620000
Total	01 Hydel Generation	4354263	5188000	5188000	5620000
Total	0801 Power	4354263	5188000	5188000	5620000
MH	0810 Non Conventional Sources of Energy				
	0810.00.103.00.00.00 Wind	-	-	-	-
Total	0810 Non Conventional Sources of Energy	-	-	-	-
M.H.	0851 Village and Small Industries				
	Head of Department- Secretary, Commerce and Industries				
	0851.00.102 Small Scale Industries				
	0851.00.102.01.00.00 Government Institute of Cottage Industries- Sale Proceeds	1084	20	20	2000
Total	0851.00.102 Small Scale Industries	1084	20	20	2000
Total	0851 Village and Small Industries	1084	20	20	2000
M.H.	0852 Industries				
	Head of Department-				
	(i) Secretary, Information Technology				
	(ii) Secretary, Commerce and Industries				
	07 Telecommunication and Electronic Industries				
	0852.07.800 Other Receipts				
	0852.07.800.01.00.00 Receipt under IT Programmes	27	100	100	150
Total	0852.07.800 Other Receipts	27	100	100	150
Total	07 Telecommunication and Electronic Industries	27	100	100	150
	08 Consumer Industries				
	0852.08.600.00.00.00 Others	165754	15000	15000	15000
Total	08 Consumer Industries	165754	15000	15000	15000

(In Thousands of Rupees)

Sectional and Major Head Classification of Government Transactions		Actual 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
80 General					
0852.80.800 Other Receipts					
	0852.80.800.02.00.00 Receipt under Industrial Development Fund	17504	23000	23000	23000
Total	0852.80.800 Other Receipts	17504	23000	23000	23000
Total	80 General	17504	23000	23000	23000
Total	0852 Industries	183285	38100	38100	38150
M.H. 0853 Non-Ferrous Mining and Metallurgical Industries					
Head of Department- Secretary, Mines and Geology					
	0853.00.102.00.00.00 Mineral Fees, Royalty and Rent	-	2000	2000	2500
	0853.00.800.00.00.00 Other Receipts	2821	-	-	-
Total	0853 Non-Ferrous Mining and Metallurgical Industries	2821	2000	2000	2500
M.H. 1055 Road Transport					
Head of Department-Secretary, Transport					
1055.00.201 Sikkim Nationalised Transport					
	1055.00.201.01.00.00 Freight	172815	180000	180000	140000
	1055.00.201.02.00.00 Passenger Fare	102584	120000	120000	110000
	1055.00.201.04.00.00 Other Miscellaneous Items	643084	700000	700000	950000
Total	1055.00.201 Sikkim Nationalised Transport	918483	1000000	1000000	1200000
Total	1055 Road Transport	918483	1000000	1000000	1200000
M.H. 1452 Tourism					
Head of Department-Secretary, Tourism					
Total	1452.00.105.00.00.00 Rent and Catering Receipts	56287	60000	60000	60000
1452.00.800 Other Receipts					
	1452.00.800.01.00.00 Other Miscellaneous Receipts	81090	90000	90000	-
	1452.00.800.02.00.00 Collection of permit fees from tourists	-	-	-	190000
Total	1452.00.800 Other Receipts	81090	90000	90000	190000
Total	1452 Tourism	137377	150000	150000	250000
M.H. 1475 Other General Economic Services					
Head of Department -Secretary, Food and Civil Supplies					
Total	1475.00.103.00.00.00 Fees for Registration of Trade Marks	-	-	-	-
Total	1475.00.106.00.00.00 Fees for Stamping Weights and Measures	5071	4700	4700	5700
Total	1475 Other General Economic Services	5071	4700	4700	5700
Total	Non-Tax Revenue	9100523	10072367	10072367	11243619
1601 Grants-in-aid from Central Govt.					
06 Centrally Sponsored Schemes					
1601.06.101 Central Assistance/ Share					
86 Core of the Core Schemes					
	1601.06.101.86.01.00 National Social Assistance Programme	-	254881	8	322713

(In Thousands of Rupees)

Sectional and Major Head Classification of Government Transactions		Actual 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
1601.06.101.86.02.00	Mahatma Gandhi National Rural Employment Guarantee Programme	226976	461703	342918	471062
	03 Umbrella Scheme for Development of Scheduled Castes				
1601.06.101.86.03.01	Special Central Assistance	-	-	-	-
1601.06.101.86.03.02	Civil Rights, Educational Empowerment, Infrastructure Development, Livelihoods	20120	82105	51566	75500
	04 Umbrella Scheme for Development of Scheduled Tribes				
1601.06.101.86.04.01	Special Central Assistance	-	-	-	-
1601.06.101.86.04.02	Tribal Education	65250	293905	275365	447500
1601.06.101.86.04.03	Van Bandhu Kalyan Yojana	20000	-	-	-
	05 Umbrella Programme for Development of Minorities				
1601.06.101.86.05.01	Education Scheme for Madrasas and Minorities	-	3	3	-
1601.06.101.86.05.04	Pradhan Mantri Jan Vikas Karyakaram	1237300	2000000	2150000	2957000
	06 Umbrella Scheme for Development other Vulnerable Groups				
1601.06.101.86.06.01	Schemes for Backward Classes	61276	122505	50195	43700
1601.06.101.86.06.03	Schemes for Differently-abled persons	-	6424	-	-
1601.06.101.86.06.05	National Policy on Prevention of Alcoholism and Drug Abuse	17700	30000	18845	30000
1601.06.101.86.06.06	National Action Plan for Senior Citizens (NAPSrC)	2750	20300	11795	17624
Total	86 Core of the Core Schemes	1651372	3271826	2900695	4365099
	87 Core Schemes				
	03 Blue Revolution (Integrated Development of Fisheries)				
1601.06.101.87.03.02	Pradhan Mantri Matsya Sampada Yojana (PMMSY)	99980	138177	109802	48997
Total	03 Blue Revolution (Integrated Development of Fisheries)	99980	138177	109802	48997
	04 Pradhan Mantri Krishi Sinchai Yojana				
1601.06.101.87.04.06	Spring Shed Management Programme	112600	198000	198000	292600
1601.06.101.87.04.07	Pradhan Mantri Krishi Sinchai Yojana M-CAD (Central Share)	-	-	-	694710
1601.06.101.87.04.08	Har Khet Ko Pani (HKKP)	-	-	-	589000
1601.06.101.87.04.09	Irrigation Census- Census of Springs (Central Share)	-	-	-	9944
Total	04 Pradhan Mantri Krishi Sinchai Yojana	112600	198000	198000	1586254
	05 Pradhan Mantri Gram Sadak Yojana (PMGSY)				
1601.06.101.87.05.00	Pradhan Mantri Gram Sadak Yojana (PMGSY)	1626825	2800000	1164312	1750000
Total	05 Pradhan Mantri Gram Sadak Yojana (PMGSY)	1626825	2800000	1164312	1750000
	06 Pradhan Mantri Awas Yojana (PMAY)				
1601.06.101.87.06.01	PMAY-Rural	-	10032	10032	10032
1601.06.101.87.06.02	PMAY-Urban	-	-	-	-
Total	06 Pradhan Mantri Awas Yojana (PMAY)	-	10032	10032	10032

(In Thousands of Rupees)

Sectional and Major Head Classification of Government Transactions		Actual 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
Total	07 Jal Jeewan Mission (JJM)				
	1601.06.101.87.07.00 Jal Jeewan Mission (JJM)	-	1244987	-	1300000
	07 Jal Jeewan Mission (JJM)	-	1244987	-	1300000
Total	08 Swachh Bharat Mission (SBM)				
	1601.06.101.87.08.01 SBM-Rural	98255	140000	140000	140000
	1601.06.101.87.08.02 SBM-Urban	-	212879	212879	89920
Total	08 Swachh Bharat Mission (SBM)	98255	352879	352879	229920
Total	09 National Health Mission (NHM)				
	1601.06.101.87.09.01 National Rural Health Mission	557400	629245	868045	614345
	1601.06.101.87.09.05 National Mission on AYUSH	43478	92963	92963	427290
Total	1601.06.101.87.09.12 Infrastructure Maintenance- Family Welfare	-	215953	215953	189895
	09 National Health Mission (NHM)	600878	938161	1176961	1231530
Total	11 National Education Mission (NEM)				
	1601.06.101.87.11.03 Teachers Training and Adult Education	-	5040	5040	854
	1601.06.101.87.11.04 Rashtriya Uchchatar Shiksha Abhiyan	2154	84756	25206	-
Total	1601.06.101.87.11.05 Samagra Siksha	1227395	1597343	1079738	1476157
	1601.06.101.87.11.06 PM- SHRI	151051	310571	310571	123872
	1601.06.101.87.11.07 PM- USHA	-	366295	195660	507730
Total	1601.06.101.87.11.08 Dharti Aaba Janjatiya Gram Utkarsh Abhiyan	-	32400	32400	172800
	11 National Education Mission (NEM)	1380600	2396405	1648615	2281413
Total	12 Pradhan Mantri Poshan Shakti Nirman				
	1601.06.101.87.12.00 Pradhan Mantri Poshan Shakti Nirman	78529	97577	97577	97000
	12 Pradhan Mantri Poshan Shakti Nirman	78529	97577	97577	97000
Total	14 Mission for Protection and Empowerment for Women				
	1601.06.101.87.14.01 Schemes funded from Nirbhaya Fund	-	2	2	2
	14 Mission for Protection and Empowerment for Women	-	2	2	2
Total	15 National Livelihood Mission- Ajeevika				
	1601.06.101.87.15.01 National Rural Livelihood Mission	145134	681490	248821	1099230
	1601.06.101.87.15.02 National Urban Livelihood Mission	-	24800	-	-
Total	15 National Livelihood Mission- Ajeevika	145134	706290	248821	1099230
Total	16 Jobs and Skill Development				
	1601.06.101.87.16.01 Employment Generation Programmes	63988	1	1	-
	1601.06.101.87.16.02 Pradhan Mantri Kaushal Vikas Yojna	14985	-	-	-
Total	1601.06.101.87.16.03 Strengthening of Infrastructure for Institutional Training	-	2	2	-
	16 Jobs and Skill Development	78973	3	3	-
Total	17 Environment, Forestry and Wildlife (EFWL)				
	1601.06.101.87.17.01 National Mission for a Green India	123093	364387	66192	179820
	1601.06.101.87.17.02 Integrated Development of Wildlife Habitats	22160	113336	44514	136246
Total	1601.06.101.87.17.03 Conservation of Natural Resources and Ecosystems	54919	46938	23300	122141
	17 Environment, Forestry and Wildlife (EFWL)	200172	524661	134006	438207

(In Thousands of Rupees)

Sectional and Major Head Classification of Government Transactions		Actual 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
Total	18 Urban Rejuvenation Mission (AMRUT) and Smart Cities Mission)				
	1601.06.101.87.18.00 Urban Rejuvenation Mission (AMRUT) and Smart Cities Mission	503189	715168	616692	168806
	18 Urban Rejuvenation Mission (AMRUT) and Smart Cities Mission)	503189	715168	616692	168806
Total	19 Modernization of Police Forces				
	1601.06.101.87.19.00 Modernization of Police Forces	30425	138000	6225	110004
	19 Modernization of Police Forces	30425	138000	6225	110004
Total	20 Infrastructure Facilities for Judiciary				
	1601.06.101.87.20.00 Infrastructure Facilities for Judiciary	-	69800	44189	100000
	20 Infrastructure Facilities for Judiciary	-	69800	44189	100000
Total	21 Border Area Development Programme				
	1601.06.101.87.21.00 Border Area Development Programme	581056	893057	39478	718057
	21 Border Area Development Programme	581056	893057	39478	718057
Total	23 Prime Minister Formalisation of Micro Food Processing Enterprises Scheme (PMFME)				
	1601.06.101.87.23.00 Prime Minister Formalisation of Micro Food Processing Enterprises Scheme (PMFME)	58556	144000	74644	192300
	23 Prime Minister Formalisation of Micro Food Processing Enterprises Scheme (PMFME)	58556	144000	74644	192300
Total	24 Rashtriya Gram Swaraj Abhiyan (RGSA)				
	1601.06.101.87.24.00 Rashtriya Gram Swaraj Abhiyan (RGSA)	70000	230600	68947	190000
	24 Rashtriya Gram Swaraj Abhiyan (RGSA)	70000	230600	68947	190000
Total	27 National River Conservation Programme-Other Basins				
	1601.06.101.87.27.00 National River Conservation Programme-Other Basins	181950	588523	736573	692123
	27 National River Conservation Programme-Other Basins	181950	588523	736573	692123
Total	28 Development Programmes				
	1601.06.101.87.28.02 Sub-Mission on Feed and Fodder Development	-	10001	10001	63450
	1601.06.101.87.28.03 Integrated Sample Survey for Estimation of Production of Major Livestock Product	5800	2290	3340	11930
	1601.06.101.87.28.04 Sub-Mission on Skill Development, Technology Transfer and Extension	-	25695	32695	144300
	1601.06.101.87.28.05 Veterinary Council	-	-	-	-
	1601.06.101.87.28.06 Sub-Mission on Breed Development of Livestock and Poultry	-	-	-	-
	1601.06.101.87.28.07 Livestock Census	600	5688	5688	10
	1601.06.101.87.28.08 National Livestock Mission	-	6445	6899	287212
	1601.06.101.87.28.09 Poultry Development (NLM)	-	-	-	-
	1601.06.101.87.28.10 Small Remnant	-	-	-	-
	1601.06.101.87.28.11 Induction of Pig Germplasm in Government Pig Farms	-	5500	5500	-
	28 Development Programmes	6400	55619	64123	506902

(In Thousands of Rupees)

Sectional and Major Head Classification of Government Transactions		Actual 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
29 Saksham Anganwadi and Poshan 2.0					
	1601.06.101.87.29.01 Anganwadi Services	306965	464592	218510	446200
	1601.06.101.87.29.02 National Nutrition Mission	16647	212700	51831	299697
	1601.06.101.87.29.03 Scheme for Adolescent Girls	4863	21803	11291	21803
Total	29 Saksham Anganwadi and Poshan 2.0	328475	699095	281632	767700
30 Mission VATSALYA					
	1601.06.101.87.30.01 Integrated Child Protection Scheme	144871	326071	166553	284538
	1601.06.101.87.30.02 Child Helpline	10914	27828	21828	27828
Total	30 Mission VATSALYA	155785	353899	188381	312366
31 Mission Shakti					
	1601.06.101.87.31.01 SAMBAL- Beti Bachao Beti Padhao	-	12000	6841	9000
	1601.06.101.87.31.02 SAMBAL- One Stop Crisis Centre	11428	37914	12407	32158
	1601.06.101.87.31.06 SAMARTHYA-Pradhan Mantri Matru Vandana Yojana	-	15282	15282	9666
	1601.06.101.87.31.10 SAMBAL- Nari Adalat	-	1480	1480	792
	1601.06.101.87.31.11 SAMARTHYA- Hub for Empowerment of Women	10617	19278	13100	17334
	1601.06.101.87.31.12 SAMARTHYA- PALNA- National Creche Scheme	-	6113	6113	6779
	1601.06.101.87.31.13 SAMARTHYA-Sakhi Niwas	1214	12415	12415	908
	1601.06.101.87.31.14 SAMARTHYA-Shakti Sadan	1564	4783	4783	5791
	1601.06.101.87.31.15 SAMBAL-Women Helpline	4140	5335	5335	5335
Total	31 Mission Shakti	28963	114600	77756	87763
32 Pradhan Mantri Ayushman Bharat Health Infrastructure Mission					
	1601.06.101.87.32.00 Pradhan Mantri Ayushman Bharat Health Infrastructure Mission	16750	222800	49030	150274
Total	32 Pradhan Mantri Ayushman Bharat Health Infrastructure Mission	16750	222800	49030	150274
33 Krishoniti Yojana					
	1601.06.101.87.33.01 Edible Oil- Oil Seeds	35178	72970	64845	31106
	1601.06.101.87.33.02 Seed and Planting Material	6100	42330	7145	1030
	1601.06.101.87.33.03 Digital Agriculture	32952	10775	10775	34265
	1601.06.101.87.33.04 Agriculture Extention	19000	117435	44376	30000
	1601.06.101.87.33.06 Food and Nutrition Security	38080	83100	30862	45000
	1601.06.101.87.33.08 Horticulture Mission for North East & Himalayan States	442215	735630	576436	164040
	1601.06.101.87.33.09 National Bamboo Mission	58201	131400	54455	36612
	1601.06.101.87.33.10 Mission Organic Value Chain Development for NER	97400	557775	629331	202441
	1601.06.101.87.33.11 Strengthening of Seed Quality Control (100% CSS)	1000	3000	3000	4174
Total	33 Krishoniti Yojana	730126	1754415	1421225	548668
34 Rashtriya Krishi Vikash Yojna					
	1601.06.101.87.34.01 RKVY	460150	182525	155369	197400
	1601.06.101.87.34.02 Rainfed Area Development	39200	72500	55419	-
	1601.06.101.87.34.03 National Mission on Management of Soil Health and Fertility	26525	288800	197169	12700
	1601.06.101.87.34.04 Paramparagat Krishi Vikash Yojana	-	-	-	-

(In Thousands of Rupees)

Sectional and Major Head Classification of Government Transactions		Actual 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
Total	1601.06.101.87.34.05 Pradhan Mantri Krishi Sinchayee Yojana (PMKSY)	683422	1903950	1019599	181150
	1601.06.101.87.34.06 Sub-Mission on Agriculture Mechanization	296000	510000	300427	79700
	1601.06.101.87.34.07 Per Drop More Crop	-	-	-	-
	1601.06.101.87.34.08 Agro Forestry	29800	30000	22985	6480
	34 Rashtriya Krishi Vikash Yojna	1535097	2987775	1750968	477430
Total	35 Digitalization of Primary Agriculture Cooperative Societies				
	1601.06.101.87.35.00 Digitalization of Primary Agriculture Cooperative Societies	7857	25492	9	5397
	35 Digitalization of Primary Agriculture Cooperative Societies	7857	25492	9	5397
	36 Assistance to States Agencies for Intra-State Movement of Foodgrains and FPS Dealers Margin under NFSA				
	1601.06.101.87.36.00 Assistance to States Agencies for Intra-State Movement of Foodgrains and FPS Dealers Margin under NFSA	38520	140841	140841	60526
Total	36 Assistance to States Agencies for Intra-State Movement of Foodgrains and FPS Dealers Margin under NFSA	38520	140841	140841	60526
	37 National Livestock Health and Disease Control Programme				
	1601.06.101.87.37.01 Animal Diseases Surveillance (ASCAD)	5642	162823	165449	22428
	1601.06.101.87.37.02 Mobile Vet Unit	5824	26823	30355	10599
	1601.06.101.87.37.03 Veterinary Council	-	-	-	-
Total	37 National Livestock Health and Disease Control Programme	11466	189646	195804	33027
	38 Human Resource in Health and Medical Education under NHM				
	1601.06.101.87.38.01 Establishment of New Colleges of Nursing in co-location with Medical Colleges	-	1	29001	44000
	38 Human Resource in Health and Medical Education under NHM	-	1	29001	44000
	39 Centrally Sponsored Project for Strengthening of Cooperatives through IT Interventions				
Total	1601.06.101.87.39.01 Computerization of offices of Registrar of Cooperative Societies	630	322	322	2419
	1601.06.101.87.39.02 Computerization of Office of Registrar of Co-operative Societies for Software	-	1	1	-
	39 Centrally Sponsored Project for Strengthening of Cooperatives through IT Interventions	630	323	323	2419
	40 Scheme for Modernization and Reforms through Technology in Public Distribution System (SMART-PDS)				
	1601.06.101.87.40.01 Scheme for Modernization and Reforms through Technology in Public Distribution System (SMART-PDS)	1512	6048	6048	9772

(In Thousands of Rupees)

Sectional and Major Head Classification of Government Transactions		Actual 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
Total	40 Scheme for Modernization and Reforms through Technology in Public Distribution System (SMART-PDS)	1512	6048	6048	9772
	41 Deendayal Jan Aajeevika Yojana (Shehari)				
1601.06.101.87.41.01	Deendayal Jan Aajeevika Yojana (Shehari)	-	26500	26500	27001
	41 Deendayal Jan Aajeevika Yojana (Shehari)	-	26500	26500	27001
	42 Pradhan Mantri Awas Yojana- Urban 2.0				
1601.06.101.87.42.01	Pradhan Mantri Awas Yojana- Urban 2.0	-	6390	6390	3300
	42 Pradhan Mantri Awas Yojana- Urban 2.0	-	6390	6390	3300
	43 City Investment to Innovate, Integrate and Sustain 2.0 (CITIIS 2.0)				
1601.06.101.87.43.01	City Investment to Innovate, Integrate and Sustain 2.0 (CITIIS 2.0) (Sikkim)	-	-	50000	15000
	43 City Investment to Innovate, Integrate and Sustain 2.0 (CITIIS 2.0)	-	-	50000	15000
	44 Pradhan Mantri Skilling and Employability Transformation through Upgraded ITIs (PM SETU)				
1601.06.101.87.44.01	Pradhan Mantri Skilling and Employability Transformation through Upgraded ITIs (PM SETU)	-	-	1	360000
Total	44 Pradhan Mantri Skilling and Employability Transformation through Upgraded ITIs (PM SETU)	-	-	1	360000
	45 PM-RKVY				
1601.06.101.87.45.01	National Food Security and Nutrition Mission	-	-	-	80000
1601.06.101.87.45.02	Mission for Atmanirbharta in Pulses	-	-	3	25280
1601.06.101.87.45.03	DPR Based Agriculture Infrastructure Support	-	-	-	577400
1601.06.101.87.45.04	Per Drop, More Crop (PDMC)	-	-	-	318850
1601.06.101.87.45.05	Climate Resilient Integrated Farming System	-	-	-	137500
1601.06.101.87.45.06	Soil Health and Fertility	-	-	-	137300
1601.06.101.87.45.07	National Mission on Agriculture Mechanism	-	-	-	200076
1601.06.101.87.45.08	Sub-Mission on Agriculture Extension	-	-	-	63801
1601.06.101.87.45.09	National Mission on Edible Oil -Oil Seeds	-	-	-	46932
1601.06.101.87.45.10	Digital Agriculture Mission	-	-	-	51397
1601.06.101.87.45.11	Breeder Seeds	-	-	3	62
1601.06.101.87.45.12	Sub-mission on Seeds and Planting Materials (C	-	-	-	3
1601.06.101.87.45.13	Strengthening of Seed Quality Control	-	-	-	1
1601.06.101.87.45.14	Horticulture Mission for North East & Himalayan States	-	-	-	1148460
1601.06.101.87.45.15	National Bamboo Mission				63388
Total	45 PM-RKVY	-	-	6	2850450
	46 Viksit Bharat-Guarantee for Rozgar and Aajeevika Mission (Gramin)-VB-G RAM G				
1601.06.101.87.46.01	Viksit Bharat-Guarantee for Rozgar and Aajeevika Mission (Gramin)-VB-G RAM G	-	-	-	1698552
Total	46 Viksit Bharat-Guarantee for Rozgar and Aajeevika Mission (Gramin)-VB-G RAM G	-	-	-	1698552

(In Thousands of Rupees)

Sectional and Major Head Classification of Government Transactions		Actual 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
	47 Tertiary Care Programme				
	1601.06.101.87.47.01 Tertiary Care Programme	-	-	-	30300
	47 Tertiary Care Programme	-	-	-	30300
Total	87 Core Schemes	8708703	18769766	11015796	20234722
Total	1601.06.101 Central Assistance/ Share	10360075	22041592	13916491	24599821
Total	1601.06.900.00.00.00 Deduct Receipts	-2015	-	-	-
Total	06 Centrally Sponsored Schemes	10358060	22041592	13916491	24599821
	07 Finance Commission Grants				
	1601.07.101.00.00.00 Post Devolution Revenue Deficit Grant	-	-	-	-
	1601.07.102 Grants for Rural Local Bodies				
	1601.07.102.01.00.00 Basic Grants	164696	-	-	-
	1601.07.102.03.00.00 Grants under 15th FC	577938	476100	477850	-
	1601.07.102.03.00.00 Grants under 16th FC	-	-	-	280000
Total	1601.07.102 Grants for Rural Local Bodies	742634	476100	477850	280000
	1601.07.103 Grants for Urban Local Bodies				
	1601.07.103.01.00.00 Basic Grants	-	-	-	-
	1601.07.103.03.00.00 Grants under 15th FC	13000	276500	276500	-
	1601.07.102.03.00.00 Grants under 16th FC	-	-	-	260000
Total	1601.07.103 Grants for Urban Local Bodies	13000	276500	276500	260000
Total	1601.07.104.00.00.00 Grants in Aid for State Disaster Response Fund	2770317	713400	713400	657000
Total	1601.07.105.00.00.00 Grants in Aid for State Disaster Mitigation Fund	201500	438500	438500	162000
Total	07 Finance Commission Grants	3727451	1904500	1906250	1359000
	08 Other Transfer/Grants to States/Union Territories with Legislatures				
	1601.08.104 Grants under proviso to Article 275 (1) of the Constitution				
Total	1601.08.104.01.00.00 Special Central Assistance for Tribal Sub-Plan	448506	300000	300000	500000
Total	1601.08.106.00.00.00 Grant towards Contribution to National Disaster Response Fund (NDRF)	-	-	-	2919800
Total	1601.08.108.00.00.00 Grants from Central Road Fund	136700	300000	300000	200000
	1601.08.113 Special Assistance				
	1601.08.113.01.00.00 Tribal Research Institute	-	5000	5000	-
	1601.08.113.06.00.00 Development of Museums	-	-	-	-
	1601.08.113.07.00.00 Externally Aided Projects	1666819	5725900	2000000	7790000
	1601.08.113.08.00.00 Strengthening of PDS Operations	-	4116	4116	-
	1601.08.113.11.00.00 Disaster Management Authorities	-	-	-	-
	1601.08.113.16.00.00 National Sample Survey Organisation	-	-	-	-
	1601.08.113.17.00.00 Rashtriya Gram Swaraj Abhiyan (RGSA)	-	-	-	-
	1601.08.113.18.00.00 Construction of Working Standard Laboratory	-	7001	7001	-
	1601.08.113.24.00.00 Institutional Support for Development and Marketing of Tribal Products/ Produce	-	1	1	1

(In Thousands of Rupees)

	Sectional and Major Head Classification of Government Transactions	Actual 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
	1601.08.113.30.00.00 SECURE Himalayas	-	-	-	-
	1601.08.113.31.00.00 Unique Identification Authority	1303	-	-	-
	1601.08.113.33.00.00 Ne-VA (e-Vidhan) Project	-	-	-	-
	1601.08.113.35.00.00 Grant-in-aid for Creation of Capital Assets	-	6000000	-	-
	1601.08.113.43.00.00 Miscellaneous Grants	23520	1	1	1
	1601.08.113.49.00.00 Development of Libraries and Archives	-	-	-	-
	1601.08.113.50.00.00 Assistance to State for Public Health Infrastructure	-	-	-	1300000
Total	1601.08.113 Special Assistance	1691642	11742019	2016119	9090002
	1601.08.114 Compensation for loss of revenue arising out of implementation of GST				
	1601.08.114.01.00.00 Compensation for loss of revenue arising out of implementation of GST	-	-	-	-
Total	1601.08.114 Compensation for loss of revenue arising out of implementation of GST	-	-	-	-
	1601.08.900.00.00.00 Deduct Receipts	-30	1	1	1
Total	1601.08.900.00.00.00 Deduct Receipts	-30	1	1	1
Total	08 Other Transfer/Grants to States/Union Territories with Legislatures	2276818	12342020	2616120	12709803
Total	1601 Grants in aid from Central Govt.	16362329	36288112	18438861	38668624
M.H.	6003 Internal Debt of the State Govt.				
	Head of Department -Secretary, Finance				
	6003.00.101 Market Loans				
	6003.00.101.60 Market Loans Bearing Interest				
	6003.00.101.60.56.00 Market Loans	19510000	25813200	26500000	26199300
	6003.00.105 Loans from National Bank for Agriculture and Rural Development				
	6003.00.105.61 Loan for Rural Infrastructural Development				
	6003.00.105.61.56.00 NABARD Loans	599995	700000	700000	1000000
	6003.00.105.61.57.00 SIDBI Loans	-	-	-	-
	6003.00.109.00.00.00 Loans from other Institutions	-	-	-	-
Total	6003 Internal Debt of the State Govt.	20109995	26513200	27200000	27199300
M.H.	6004 Loans and Advances from the Central Govt.				
	Head of Department -Secretary, Finance				
	6004.08 Centrally Sponsored Schemes				
	6004.08.201.00.00.00 House Building Advances	5510	3650	3650	3650
Total	6004.08 Centrally Sponsored Schemes	5510	3650	3650	3650
	09 Other Loans for States/Union Territory with Legislature Schemes				
	6004.09.101 Block Loans				
	6004.09.101.56.00.00 Block Loans	185204	200000	-	-
	6004.09.101.57.00.00 Scheme for special assistance as Loan to States for Capital Expenditure	17421396	10370000	-	-
Total	6004.09.101 Block Loans	17606600	10570000	-	-

(In Thousands of Rupees)

	Sectional and Major Head Classification of Government Transactions	Actual 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
	6004.09.116.00.00.00 Additional Central Assistance for Externally Aided Projects (EAP)	-	-	204600	450000
	6004.09.117.00.00.00 Scheme for Special Assistance for Capital Investment (SASCI)	-	-	13936890	33117700
Total	09 Other Loans for States/Union Territory with Legislature Schemes	17606600	10570000	14141490	33567700
Total	6004 Loans and Advances from the Central Govt.	17612110	10573650	14145140	33571350
M.H.	6210 Loans for Medical and Public Health				
	6210.01 Urban Health Services				
	6210.01.800.00.00.00 Other Loans	-	272	272	272
Total	6210 Loans for Medical and Public Health	-	272	272	272
M.H.	6425 Loans for Co-operation				
	6425.00.108.00.00.00 Loans to other Co-operatives	-	-	-	-
Total	6425 Loans for Co-operation	-	-	-	-
M.H.	7610 Loans to Govt. Servants				
	Head of Department- Secretary, Finance				
	7610.00.201 House Building Advances				
	60 House Building Advances to Government Servants				
	7610.00.201.60.55.00 Loans and Advances	3665	3000	3000	3000
Total	7610 Loans to Govt. Servants	3665	3000	3000	3000
M.H.	7615 Miscellaneous Loans				
	7615.00.200.00.00.00 Miscellaneous Loans	-	-	-	-
Total	7615 Miscellaneous Loans	-	-	-	-
M.H.	8009 State Provident Funds				
	01 Civil				
	8009.01.101.00.00.00 General Provident Funds	4515000	4770000	4770000	4700000
Total	8009 State Provident Funds	4515000	4770000	4770000	4700000
M.H.	8011 Insurance and Pension Funds				
	8011.00.105.00.00.00 State Government Insurance Fund	-	-	-	-
	8011.00.107 State Government Employees' Group Insurance Scheme				
	8011.00.107.01.00.00 Insurance Fund	12068	16800	16800	5000
	8011.00.107.02.00.00 Saving Fund	59738	76535	76535	95000
Total	8011 Insurance and Pension Funds	71806	93335	93335	100000
M.H.	8121 General and Other Reserve Fund				
	8021.00.122 State Disaster Response Fund				
	8121.00.122.01.00.00 State Disaster Response Fund	2835032	791940	791940	2375000
Total	8021.00.122 State Disaster Response Fund	2835032	791940	791940	2375000
	8121.00.129 State Compensatory Afforestation Fund (SCAF)				
	8121.00.129.01.00.00 Compensatory Afforestation	798543	-	-	2214000
	8121.00.129.02.00.00 Catchment Area Treatment Plan	115870	-	-	-

(In Thousands of Rupees)

Sectional and Major Head Classification of Government Transactions		Actual 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
	8121.00.129.03.00.00 Integrated Wildlife Management Plan	291899	-	-	-
	8121.00.129.04.00.00 Net Present Value of Forest Land	966366	-	-	-
	8121.00.129.05.00.00 Interest	75000	-	-	-
	8121.00.129.06.00.00 Others	534850	-	-	-
Total	8121.00.129 State Compensatory Afforestation Fund (SCAF)	2782528	-	-	2214000
	8121.00.130 State Disaster Mitigation Fund				
	8121.00.130.01.00.00 State Disaster Mitigation Fund	233305	484150	484150	185000
Total	8121.00.130 State Disaster Mitigation Fund	233305	484150	484150	185000
Total	8121 General and Other Reserve Fund	5850865	1276090	1276090	4774000
M.H.	8222 Sinking Funds				
	8222.01 Appropriation for reduction or Avoidance of Debt				
	8222.01.101.00.00.00 Sinking Funds	750196	210000	210000	210000
Total	8222.01 Appropriation for reduction or Avoidance of Debt	750196	210000	210000	210000
Total	8222 Sinking Funds	750196	210000	210000	210000
M.H.	8235 General and other Reserve fund				
	8235.00.117.00.00.00 Guarantee Redemption Fund	120892	60000	60000	10000
	8235.00.200 Other Funds				
	8235.00.200.02.00.00 Sikkim Transport Infrastructure Development Fund	485859	-	-	-
	8235.00.200.03.00.00 Sikkim Ecology Fund	850	2338	2338	2338
	8235.00.200.04.00.00 Sikkim Electricity Regulatory Commission	27062	27973	27973	25201
	8235.00.200.05.00.00 Special Development Fund (Lottery)	-	-	-	-
	8235.00.200.06.00.00 State Energy Conservation Fund	-	-	-	-
Total	8235.00.200 Other Funds	513771	30311	30311	27539
	8235.00.201 Other Funds-Investment Account				
	8235.00.201.01.00.00 State Energy Conservation Fund	-	-	-	-
	8235.00.201.02.00.00 Special Development Fund (Lottery)	-	-	-	-
	8235.00.201.03.00.00 Sikkim Transport Infrastructure Development Fund	-	450000	450000	525000
Total	8235.00.201 Other Funds-Investment Account	-	450000	450000	525000
Total	8235 General and other Reserve fund	634663	540311	540311	562539
M.H.	8336 Civil Deposit				
	8336.00.103 State Compensatory Afforestation Deposit				
	8336.00.103.01.00.00 Compensatory Afforestation	-	1	1	1
	8336.00.103.02.00.00 Catchment Area Treatment Plan	-	-	-	-
	8336.00.103.03.00.00 Integrated Wildlife Management Plan	-	-	-	-
	8336.00.103.04.00.00 Net Present Value of Forest Land	-	-	-	-
	8336.00.103.05.00.00 Interest	-	-	-	-
	8336.00.103.06.00.00 Others	-	-	-	-
Total	8336.00.103 State Compensatory Afforestation Deposit	-	1	1	1
Total	8336 Civil Deposit	-	1	1	1

(In Thousands of Rupees)

Sectional and Major Head Classification of Government Transactions		Actual 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
M.H.	8342 Other Deposits				
	8342.00.117 Defined Contribution Pension Scheme for Government Employees				
	8342.00.117.01 Government Servants Contributions under Tier-				
	8342.00.117.01.01.00 Contribution of AIS Officers	15546	1	1	1
	8342.00.117.01.02.00 Contribution of State Govt. employees	2894017	3200000	3200000	5500000
Total	8342.00.117.01 Government Servants Contributions under Tier-	2909563	3200001	3200001	5500001
Total	8342.00.117 Defined Contribution Pension Scheme for Government Employees	2909563	3200001	3200001	5500001
Total	8342 Other Deposits	2909563	3200001	3200001	5500001
M.H.	8443 Civil Deposits				
	8443.00.101.00.00.00 Revenue Deposit	178	97	97	178
	8443.00.103.00.00.00 Security Deposits	48483	62418	62418	48483
	8443.00.104.00.00.00 Civil Court Deposits	539	422	422	539
	8443.00.108.00.00.00 Public Works Deposits	1749680	1684113	1684113	1749680
	8443.00.109.00.00.00 Forest Deposits	37632	66815	66815	37632
	8443.00.116. Deposit under various Central and State				
	8443.00.116.01.00.00 Deposits under Section 4(a) of the Lottery (Regulation) Act, 1998	2597956	363956	363956	2597956
	8443.00.117.00.00.00 Deposits for work done for Public bodies or private individuals	-	-	-	-
	8443.00.121 Deposits in Connection with Elections				
	8443.00.121.01.00.00 Deposits made by Candidates for State/ Union Territory Legislature	-	1	1	1
	8443.00.121.02.00.00 Deposits made by Candidates for Parliament	-	1	1	1
	8443.00.800.00.00.00 Other Deposits	81075	-3699	-3699	81075
Total	8443 Civil Deposits	4515543	2174124	2174124	4515545
M.H.	8449 Other Deposits				
	8449.00.103.00.00.00 Subventions from Central Road Fund	136700	300000	300000	200000
Total	8449 Other Deposits	136700	300000	300000	200000
M.H.	8658 Suspense Accounts				
	8658.00.101.00.00.00 Pay and Accounts Office-Suspense	20575	23778	23778	20575
	8658.00.102.00.00.00 Suspense Accounts (Civil)	18848	164	164	18848
	8658.00.112.00.00.00 Tax Deducted at Source (TDS) Suspense	268970	41500	41500	268970
	8658.00.123.00.00.00 A.I.S.Officers Group Insurance Schemes Subscriptions	62	3172	3172	62

(In Thousands of Rupees)

	Sectional and Major Head Classification of Government Transactions	Actual 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
	8658.00.135.00.00.00 Cash Settlement between A.G. Sikkim and Other State Accountant Generals	4967	-	-	4967
Total	8658 Suspense Accounts	313422	68614	68614	313422
M.H.	8670 Cheques and Bills				
	8670.00.103.00.00.00 Departmental Cheques	2436550	659374	659374	2436550
	8670.00.104.00.00.00 Treasury Cheques	88253313	78557757	78557757	88253313
Total	8670 Cheques and Bills	90689863	79217131	79217131	90689863
M.H.	8671 Departmental Balance				
	8671.00.101.00.00.00 Civil	-	1	1	1
Total	8671 Departmental Balance	-	1	1	1
M.H.	8672 Permanent Cash Imprest				
	8672.00.101.00.00.00 Civil	145	1	1	1
Total	8672 Permanent Cash Imprest	145	1	1	1
M.H.	8673 Cash Balance Investment Accounts				
	8673.00.101.00.00.00 Cash Balance Investment Accounts	132934600	106065312	106065312	132934600
Total	8673 Cash Balance Investment Accounts	132934600	106065312	106065312	132934600
M.H.	8675 Deposits with Reserve Bank				
	00.106 States				
	8675.00.106.04.00.00 Adjustment of transfer of the State Share of CSS between SBS and RBI	26715	-	-	26715
Total	8675 Deposits with Reserve Bank	26715	-	-	26715
M.H.	8680 Miscellaneous Govt. Accounts				
	8680.00.102.00.00.00 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				
	8782.00.102.00.00.00 Public Works Remittances	39505321	33650733	33650733	39505321
	8782.00.103.00.00.00 Forest Remittances	540683	502870	502870	540683
	8782.00.108.00.00.00 Other Departmental Remittances	430183	1107722	1107722	430183
Total	8782 Cash Remittances and Adjustments Between Officers Rendering Accounts to the Same Accounts Officer	40476187	35261325	35261325	40476187