

The Office of the Sr. Dy. Accountant General(A&E), Sikkim, Gangtok

Financial Year : 2025-2026

Major Head	Sub Major Head	Minor Head		Opening Balance CR	Receipt Amount CR	Payment Amount DR	Closing Balance CR
6003	00	101	April	1,23,00,00,00,000			1,23,00,00,00,000
			May	1,23,00,00,00,000			1,23,00,00,00,000
		Total :	0 101	1,23,00,00,00,000			1,23,00,00,00,000
		103	April	18,96,74,653			18,96,74,653
			May	18,96,74,653		4,66,52,002	14,30,22,651
		Total :	0 103	18,96,74,653		4,66,52,002	14,30,22,651
		105	April	3,08,87,09,821			3,08,87,09,821
			May	3,08,87,09,821			3,08,87,09,821
		Total :	0 105	3,08,87,09,821			3,08,87,09,821
		108	April	- 45			- 45
			May	- 45			- 45
		Total :	0 108	- 45			- 45
		109	April	33,01,479			33,01,479
			May	33,01,479			33,01,479
		Total :	0 109	33,01,479			33,01,479
		111	April	75,81,61,200		1,05,72,538	74,75,88,662
			May	74,75,88,662		1,05,72,538	73,70,16,124
		Total :	0 111	75,81,61,200		2,11,45,076	73,70,16,124
		Grand Total :		1,27,03,98,47,108		6,77,97,078	1,26,97,20,50,030

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Major Head	Sub Major Head	Minor Head		Opening Balance CR	Receipt Amount CR	Payment Amount DR	Closing Balance CR	
6004	02	101	April	10,09,56,529			10,09,56,529	
			May	10,09,56,529			10,09,56,529	
			Total :	2	101	10,09,56,529		
		105	April	27,91,55,034			27,91,55,034	
			May	27,91,55,034			27,91,55,034	
			Total :	2	105	27,91,55,034		
	04	800	April	15,15,450			15,15,450	
			May	15,15,450			15,15,450	
			Total :	4	800	15,15,450		
	05	101	April	1,300			1,300	
			May	1,300			1,300	
			Total :	5	101	1,300		
	08	201	April	2,72,61,546			2,72,61,546	
			May	2,72,61,546			2,72,61,546	
			Total :	8	201	2,72,61,546		
	09	101	April	36,93,03,52,190	10,99,000		36,93,14,51,190	
May			36,93,14,51,190	1,41,25,28,000		38,34,39,79,190		
		Total :	9	101	36,93,03,52,190	1,41,36,27,000		38,34,39,79,190
	Grand Total I :			37,33,92,42,049	1,41,36,27,000		38,75,28,69,049	
Major Head	Sub Major Head	Minor Head		Opening Balance DR	Receipt Amount CR	Payment Amount DR	Closing Balance DR	
6202	01	203	April	48,15,00,000			48,15,00,000	
			May	48,15,00,000			48,15,00,000	
			Total :	1	203	48,15,00,000		
		Grand Total I :			48,15,00,000			48,15,00,000
Major Head	Sub Major Head	Minor Head		Opening Balance DR	Receipt Amount CR	Payment Amount DR	Closing Balance DR	
6210	01	800	April	13,71,643			13,71,643	
			May	13,71,643			13,71,643	
			Total :	1	800	13,71,643		
		Grand Total I :			13,71,643			13,71,643

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Major Head	Sub Head	Minor Head		Opening Balance DR	Receipt Amount CR	Payment Amount DR	Closing Balance DR
6401	00	800	April	15,99,822			15,99,822
			May	15,99,822			15,99,822
			Total : 0 800	15,99,822			15,99,822
			Grand Total I :	15,99,822			15,99,822
Major Head	Sub Head	Minor Head		Opening Balance DR	Receipt Amount CR	Payment Amount DR	Closing Balance DR
6403	00	103	April	3,26,674			3,26,674
			May	3,26,674			3,26,674
			Total : 0 103	3,26,674			3,26,674
		105	April	4,16,238			4,16,238
			May	4,16,238			4,16,238
			Total : 0 105	4,16,238			4,16,238
		190	April	7,92,380			7,92,380
			May	7,92,380			7,92,380
			Total : 0 190	7,92,380			7,92,380
			Grand Total I :	15,35,292			15,35,292
Major Head	Sub Head	Minor Head		Opening Balance DR	Receipt Amount CR	Payment Amount DR	Closing Balance DR
6404	00	102	April	13,12,871			13,12,871
			May	13,12,871			13,12,871
			Total : 0 102	13,12,871			13,12,871
			Grand Total I :	13,12,871			13,12,871
Major Head	Sub Head	Minor Head		Opening Balance DR	Receipt Amount CR	Payment Amount DR	Closing Balance DR
6405	00	800	April	4,77,937			4,77,937
			May	4,77,937			4,77,937
			Total : 0 800	4,77,937			4,77,937
			Grand Total I :	4,77,937			4,77,937
Major Head	Sub Head	Minor Head		Opening Balance DR	Receipt Amount CR	Payment Amount DR	Closing Balance DR
6406	00	101	April	4,48,747			4,48,747
			May	4,48,747			4,48,747
			Total : 0 101	4,48,747			4,48,747
			Grand Total I :	4,48,747			4,48,747

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Major Head	Sub Head	Minor Head		Opening Balance DR	Receipt Amount CR	Payment Amount DR	Closing Balance DR
6425	00	106	April	2,27,740			2,27,740
			May	2,27,740			2,27,740
			Total : 0 106	2,27,740			2,27,740
			Grand Total :	2,27,740			2,27,740

Major Head	Sub Head	Minor Head		Opening Balance DR	Receipt Amount CR	Payment Amount DR	Closing Balance DR
6801	00	190	April	35,00,00,000			35,00,00,000
			May	35,00,00,000			35,00,00,000
			Total : 0 190	35,00,00,000			35,00,00,000
			Grand Total :	35,00,00,000			35,00,00,000

Major Head	Sub Head	Minor Head		Opening Balance DR	Receipt Amount CR	Payment Amount DR	Closing Balance DR
6851	00	103	April	46,768			46,768
			May	46,768			46,768
			Total : 0 103	46,768			46,768
		104	April	57,066			57,066
			May	57,066			57,066
			Total : 0 104	57,066			57,066
		109	April	33,467			33,467
			May	33,467			33,467
			Total : 0 109	33,467			33,467
		200	April	27,684			27,684
			May	27,684			27,684
			Total : 0 200	27,684			27,684
			Grand Total :	1,64,985			1,64,985

Major Head	Sub Head	Minor Head		Opening Balance DR	Receipt Amount CR	Payment Amount DR	Closing Balance DR
6860	60	600	April	92,98,938			92,98,938
			May	92,98,938			92,98,938
			Total : 60 600	92,98,938			92,98,938
			Grand Total :	92,98,938			92,98,938

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Major Head	Sub Head	Minor Head		Opening Balance DR	Receipt Amount CR	Payment Amount DR	Closing Balance DR
6885	01	190	April	2,02,87,000			2,02,87,000
			May	2,02,87,000			2,02,87,000
			Total : 1 190	2,02,87,000			2,02,87,000
		800	April	14,14,157			14,14,157
			May	14,14,157			14,14,157
			Total : 1 800	14,14,157			14,14,157
			Grand Total :	2,17,01,157			2,17,01,157

Major Head	Sub Head	Minor Head		Opening Balance DR	Receipt Amount CR	Payment Amount DR	Closing Balance DR
7075	60	800	April	1,37,857			1,37,857
			May	1,37,857			1,37,857
			Total : 60 800	1,37,857			1,37,857
			Grand Total :	1,37,857			1,37,857

Major Head	Sub Head	Minor Head		Opening Balance DR	Receipt Amount CR	Payment Amount DR	Closing Balance DR
7475	00	101	April	1,64,72,35,402			1,64,72,35,402
			May	1,64,72,35,402			1,64,72,35,402
			Total : 0 101	1,64,72,35,402			1,64,72,35,402
			Grand Total :	1,64,72,35,402			1,64,72,35,402

Major Head	Sub Head	Minor Head		Opening Balance DR	Receipt Amount CR	Payment Amount DR	Closing Balance DR
7610	00	201	April	1,32,39,580	4,82,218		1,27,57,362
			May	1,27,57,362	2,92,330		1,24,65,032
			Total : 0 201	1,32,39,580	7,74,548		1,24,65,032
			Grand Total :	1,32,39,580	7,74,548		1,24,65,032

Major Head	Sub Head	Minor Head		Opening Balance DR	Receipt Amount CR	Payment Amount DR	Closing Balance DR
7615	00	200	April	36,922			36,922
			May	36,922			36,922
			Total : 0 200	36,922			36,922
			Grand Total :	36,922			36,922

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Major Head	Sub Head	Minor Head		Opening Balance DR	Receipt Amount CR	Payment Amount DR	Closing Balance DR
7999	00	201	April	1,00,00,000			1,00,00,000
			May	1,00,00,000			1,00,00,000
			Total : 0 201	1,00,00,000			1,00,00,000
			Grand Total :	1,00,00,000			1,00,00,000

Major Head	Sub Head	Minor Head		Opening Balance CR	Receipt Amount CR	Payment Amount DR	Closing Balance CR
8000	00	201	April	1,00,00,000			1,00,00,000
			May	1,00,00,000			1,00,00,000
			Total : 0 201	1,00,00,000			1,00,00,000
			Grand Total :	1,00,00,000			1,00,00,000

Major Head	Sub Head	Minor Head		Opening Balance CR	Receipt Amount CR	Payment Amount DR	Closing Balance CR
8009	01	101	April	12,81,04,09,452	59,82,80,492	51,71,59,834	12,89,15,30,110
			May	12,89,15,30,110	31,25,25,203	66,61,46,520	12,53,79,08,793
			Total : 1 101	12,81,04,09,452	91,08,05,695	1,18,33,06,354	12,53,79,08,793
		104	April	3,46,500			3,46,500
			May	3,46,500			3,46,500
			Total : 1 104	3,46,500			3,46,500
			Grand Total :	12,81,07,55,952	91,08,05,695	1,18,33,06,354	12,53,82,55,293

Major Head	Sub Head	Minor Head		Opening Balance CR	Receipt Amount CR	Payment Amount DR	Closing Balance CR
8011	00	105	April	3,18,100	36,270		3,54,370
			May	3,54,370	19,585		3,73,955
			Total : 0 105	3,18,100	55,855		3,73,955
		107	April	58,60,17,574	18,73,868	56,81,827	58,22,09,615
			May	58,22,09,615	10,11,670	44,94,178	57,87,27,107
			Total : 0 107	58,60,17,574	28,85,538	1,01,76,005	57,87,27,107
			Grand Total :	58,63,35,674	29,41,393	1,01,76,005	57,91,01,062

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Major Head	Sub Major Head	Minor Head		Opening Balance CR	Receipt Amount CR	Payment Amount DR	Closing Balance CR
8121	00	122	April		2,97,05,72,142		2,97,05,72,142
			May		2,97,05,72,142		2,97,05,72,142
			Total :	0	122	2,97,05,72,142	
		129	April		3,68,13,09,173		3,68,13,09,173
			May		3,68,13,09,173		3,68,13,09,173
			Total :	0	129	3,68,13,09,173	
		130	April		13,70,92,887		13,70,92,887
			May		13,70,92,887		13,70,92,887
			Total :	0	130	13,70,92,887	
	Grand Total :				6,78,89,74,202		6,78,89,74,202

Major Head	Sub Major Head	Minor Head		Opening Balance CR	Receipt Amount CR	Payment Amount DR	Closing Balance CR
8222	01	101	April				7,16,99,52,229
			May			7,16,99,52,229	
			Total :	1	101	7,16,99,52,229	
	02	101	April	-	7,16,99,52,229	-	7,16,99,52,229
			May	-	7,16,99,52,229	-	7,16,99,52,229
			Total :	2	101	- 7,16,99,52,229	-
	Grand Total I :						

Major Head	Sub Major Head	Minor Head		Opening Balance CR	Receipt Amount CR	Payment Amount DR	Closing Balance CR
8235	00	117	April	94,12,45,532			94,12,45,532
			May	94,12,45,532			94,12,45,532
			Total :	0 117 94,12,45,532			94,12,45,532
		120	April	- 90,66,70,187		-	90,66,70,187
			May	- 90,66,70,187		-	90,66,70,187
			Total :	0 120 - 90,66,70,187		-	90,66,70,187
		200	April	1,33,28,70,400			1,33,28,70,400
			May	1,33,28,70,400	65,19,000		1,33,93,89,400
			Total :	0 200 1,33,28,70,400	65,19,000		1,33,93,89,400
		201	April	- 2,25,00,000		-	2,25,00,000
			May	- 2,25,00,000		-	2,25,00,000
			Total :	0 201 - 2,25,00,000		-	2,25,00,000
			Grand Total :	1,34,49,45,745	65,19,000		1,35,14,64,745

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Major Head	Sub Head	Minor Head		Opening Balance CR	Receipt Amount CR	Payment Amount DR	Closing Balance CR		
8342	00	117	April	80,59,91,042	24,04,77,785	26,85,51,728	77,79,17,099		
			May	77,79,17,099	13,56,05,684	23,52,59,260	67,82,63,523		
			Total :	0	117	80,59,91,042	37,60,83,469	50,38,10,988	67,82,63,523
			Grand Total :	80,59,91,042	37,60,83,469	50,38,10,988	67,82,63,523		

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Major Head	Sub Head	Minor Head		Opening Balance CR	Receipt Amount CR	Payment Amount DR	Closing Balance CR
8443	00	101	April	3,46,63,264	10,015		3,46,73,279
			May	3,46,73,279	11,575		3,46,84,854
		Total : 0 101		3,46,63,264	21,590		3,46,84,854
		103	April	29,38,91,834	20,771		29,39,12,605
			May	29,39,12,605	12,94,174	3,60,275	29,48,46,504
		Total : 0 103		29,38,91,834	13,14,945	3,60,275	29,48,46,504
		104	April	3,93,36,870	2,46,214	85,725	3,94,97,359
			May	3,94,97,359	83,194		3,95,80,553
		Total : 0 104		3,93,36,870	3,29,408	85,725	3,95,80,553
		108	April	3,51,42,75,345	6,09,25,935	46,40,756	3,57,05,60,524
			May	3,57,05,60,524	11,54,05,239	4,83,83,826	3,63,75,81,937
		Total : 0 108		3,51,42,75,345	17,63,31,174	5,30,24,582	3,63,75,81,937
		109	April	24,42,27,108	5,50,24,561		29,92,51,669
			May	29,92,51,669	58,30,773	43,76,954	30,07,05,488
		Total : 0 109		24,42,27,108	6,08,55,334	43,76,954	30,07,05,488
		111	April	2,16,022			2,16,022
			May	2,16,022			2,16,022
		Total : 0 111		2,16,022			2,16,022
		116	April	52,30,39,775	22,74,67,874	15,59,80,311	59,45,27,338
			May	59,45,27,338	20,32,10,686	22,71,00,255	57,06,37,769
		Total : 0 116		52,30,39,775	43,06,78,560	38,30,80,566	57,06,37,769
		117	April	- 79,85,699			- 79,85,699
			May	- 79,85,699			- 79,85,699
		Total : 0 117		- 79,85,699			- 79,85,699
		118	April	26,867			26,867
			May	26,867			26,867
		Total : 0 118		26,867			26,867
		800	April	12,78,56,996	3,733		12,78,60,729
			May	12,78,60,729	2,910		12,78,63,639
		Total : 0 800		12,78,56,996	6,643		12,78,63,639
		Grand Total :		4,76,95,48,382	66,95,37,654	44,09,28,102	4,99,81,57,934

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Major Head	Sub Head	Minor Head		Opening Balance CR	Receipt Amount CR	Payment Amount DR	Closing Balance CR
8448	00	109	April	1,19,855			1,19,855
			May	1,19,855			1,19,855
			Total : 0 109	1,19,855			1,19,855
			Grand Total :	1,19,855			1,19,855

Major Head	Sub Head	Minor Head		Opening Balance CR	Receipt Amount CR	Payment Amount DR	Closing Balance CR
8449	00	103	April	4,42,84,762			4,42,84,762
			May	4,42,84,762			4,42,84,762
			Total : 0 103	4,42,84,762			4,42,84,762
			Grand Total :	4,42,84,762			4,42,84,762

Major Head	Sub Head	Minor Head		Opening Balance DR	Receipt Amount CR	Payment Amount DR	Closing Balance DR
8550	00	101	April	1,50,229			1,50,229
			May	1,50,229			1,50,229
			Total : 0 101	1,50,229			1,50,229
		104	April	1,01,83,000			1,01,83,000
			May	1,01,83,000			1,01,83,000
			Total : 0 104	1,01,83,000			1,01,83,000
			Grand Total :	1,03,33,229			1,03,33,229

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8658	00	101	April		3,11,19,879	28,990	1,04,62,235	4,15,53,124		
			May		4,15,53,124	3,14,63,010	40,81,784	1,41,71,898		
			Total :	0	101	3,11,19,879	3,14,92,000	1,45,44,019	1,41,71,898	
		102	April	-	2,51,76,013	27,662	- 156	- 2,52,03,831		
			May	-	2,52,03,831	- 3,29,013	- 9,085	- 2,48,83,903		
			Total :	0	102	- 2,51,76,013	- 3,01,351	- 9,241	- 2,48,83,903	
		112	April	-	11,46,82,966	1,03,06,386		- 12,49,89,352		
			May	-	12,49,89,352	73,96,465	2,34,64,632	- 10,89,21,185		
			Total :	0	112	- 11,46,82,966	1,77,02,851	2,34,64,632	- 10,89,21,185	
		123	April	-	2,55,615	6,480		- 2,62,095		
			May	-	2,62,095	6,870		- 2,68,965		
			Total :	0	123	- 2,55,615	13,350		- 2,68,965	
		135	April		50,08,948		25,61,558	75,70,506		
			May		75,70,506	15,43,808	6,08,730	66,35,428		
			Total :	0	135	50,08,948	15,43,808	31,70,288	66,35,428	
Grand Total I :			-	10,39,85,767	5,04,50,658	4,11,69,698	- 11,32,66,727			
Major Head	Sub Head	Minor Head			Opening Balance CR	Receipt Amount CR	Payment Amount DR	Closing Balance CR		
8670	00	103	April	-	25,19,11,543	15,59,80,311	17,70,03,409	- 27,29,34,641		
			May	-	27,29,34,641	22,71,00,255	20,62,89,079	- 25,21,23,465		
			Total :	0	103	- 25,19,11,543	38,30,80,566	38,32,92,488	- 25,21,23,465	
		104	April		4,17,76,84,295	8,92,32,56,586	9,78,50,05,810	3,31,59,35,071		
			May		3,31,59,35,071	8,14,46,78,277	9,08,77,28,123	2,37,28,85,225		
			Total :	0	104	4,17,76,84,295	17,06,79,34,863	18,87,27,33,933	2,37,28,85,225	
		Grand Total I :				3,92,57,72,752	17,45,10,15,429	19,25,60,26,421	2,12,07,61,760	
		Major Head	Sub Head	Minor Head			Opening Balance DR	Receipt Amount CR	Payment Amount DR	Closing Balance DR
		8671	00	101	April		95,01,243			95,01,243
					May		95,01,243			95,01,243
Total :				0	101	95,01,243			95,01,243	
Grand Total I :					95,01,243			95,01,243		

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Major Head	Sub Head	Minor Head		Opening Balance DR	Receipt Amount CR	Payment Amount DR	Closing Balance DR		
8672	00	101	April	49,30,705	5,000	1,10,000	50,35,705		
			May	50,35,705		35,000	50,70,705		
			Total :	0	101	49,30,705	5,000	1,45,000	50,70,705
			Grand Total :	49,30,705	5,000	1,45,000	50,70,705		

Major Head	Sub Head	Minor Head		Opening Balance DR	Receipt Amount CR	Payment Amount DR	Closing Balance DR		
8673	00	101	April	27,55,17,22,643	14,55,45,00,000	7,40,00,00,000	20,39,72,22,643		
			May	20,39,72,22,643	9,10,00,00,000	8,80,00,00,000	20,09,72,22,643		
			Total :	0	101	27,55,17,22,643	23,65,45,00,000	16,20,00,00,000	20,09,72,22,643
			Grand Total :	27,55,17,22,643	23,65,45,00,000	16,20,00,00,000	20,09,72,22,643		

Major Head	Sub Head	Minor Head		Opening Balance CR	Receipt Amount CR	Payment Amount DR	Closing Balance CR
8675	00	106	April	2,67,14,648			2,67,14,648
			May	2,67,14,648			2,67,14,648
			Total :	0	106	2,67,14,648	2,67,14,648
			Grand Total :	2,67,14,648			2,67,14,648

Major Head	Sub Head	Minor Head		Opening Balance CR	Receipt Amount CR	Payment Amount DR	Closing Balance CR
8782	00	102	April	3,58,84,04,753	1,25,09,21,958	4,40,93,88,553	42,99,38,158
			May	42,99,38,158	71,47,31,372	96,07,86,165	18,38,83,365
		Total :	0	102	3,58,84,04,753	1,96,56,53,330	5,37,01,74,718
		103	April	- 4,59,40,882	33,64,350	3,58,84,235	- 7,84,60,767
			May	- 7,84,60,767	1,36,48,800	1,69,89,863	- 8,18,01,830
		Total :	0	103	- 4,59,40,882	1,70,13,150	5,28,74,098
		108	April	- 94,07,40,752		11,75,65,543	- 1,05,83,06,295
			May	- 1,05,83,06,295	7,13,96,402	6,38,09,102	- 1,05,07,18,995
		Total :	0	108	- 94,07,40,752	7,13,96,402	18,13,74,645
	Grand Total :			2,60,17,23,119	2,05,40,62,882	5,60,44,23,461	- 94,86,37,460

Major Head	Sub Head	Minor Head		Opening Balance DR	Receipt Amount CR	Payment Amount DR	Closing Balance DR
8786	00	000	April	81,690			81,690
			May	81,690			81,690
			Total :	0	0	81,690	81,690
			Grand Total :	81,690			81,690

The Office of the Sr. Dy. Accountant General(A&E), Sikkim, Gangtok

Financial Year : 2025-2026

Major Head	Sub Major Head	Minor Head		Opening Balance CR	Receipt Amount CR	Payment Amount DR	Closing Balance CR	
8999	00	101	April	41,30,97,220	2,57,93,763		43,88,90,983	
			May	43,88,90,983	5,09,040		43,94,00,023	
		Total :		0 101	41,30,97,220	2,63,02,803		43,94,00,023
		103	April	26,75,39,612	5,04,64,465		31,80,04,077	
			May	31,80,04,077		30,78,393	31,49,25,684	
		Total :		0 103	26,75,39,612	5,04,64,465	30,78,393	31,49,25,684
		Grand Total I :			68,06,36,832	7,67,67,268	30,78,393	75,43,25,707