Run Date: 31/10/2025

Form No. AG 125 / A

# CIVIL ACCOUNT
# OF
# THE STATE OF SIKKIM
# FOR
# SEPTEMBER 2025
# GENERAL STATEMENT OF ACCOUNT

| Heads Of Account | Current Month | Progressive |
|---|---|---|
| **Part I - Consolidated Fund** | | |
| Total Revenue Receipt | 7323450369.00 | 46552447703.00 |
| Total Capital Receipt | | |
| Total Expenditure met from Revenue | -22880159420.00 | 46988849410.00 |
| Total Capital Account Outside Revenue Account | 1945919941.00 | 11400014505.00 |
| Net Public Debt and Loans Adv by State Govt. | 5138829962.00 | 6693626739.00 |
| Inter State Settlement Account | | |
| Appropriation of Contingency Fund | | |
| Net Part I - Consolidated Fund | 33396519810.00 | 5142789473.00 |
| Net Part II - Contingency Fund | 0.00 | .00 |
| Net Part III - Public Account | 33189111065.00 | 5517393044.00 |
| Total - Transaction | 207408745.00 | 374603571.00 |
| Opening Balance | 812712373.00 | 645517547.00 |
| Closing Balance | 1020121118.00 | 1020121118.00 |

Remarks:

| Heads of Account | Budget | Current | Progressive |
|---|---|---|---|
| Sector : **A. TAX REVENUE** | | | |
| Sub Sector : **(a) Goods and Service Tax** | | | |
| 0005 Central Goods and Services Tax(CGST) | 16,06,75,00,000.00 | **1,14,77,00,000.00** | **8,03,39,00,000.00** |
| 0006 State Goods and Services Tax(SGST) | 11,17,42,46,000.00 | **27,68,88,938.00** | **6,28,69,37,712.00** |
| **Total (a) Goods and Service Tax:** | | **1,42,45,88,938.00** | **14,32,08,37,712.00** |
| Sub Sector : **(b) Taxes on Income and Expenditure** | | | |
| 0020 Corporation Tax | 15,41,12,00,000.00 | **1,10,08,00,000.00** | **6,38,48,81,360.00** |
| 0021 Taxes on Income other than Corporation Tax | 20,56,30,00,000.00 | **1,46,88,35,122.00** | **8,51,92,37,550.00** |
| 0028 Other Taxes On Income and Expenditure | 20,00,00,000.00 | **1,75,99,794.28** | **8,99,02,576.96** |
| **Total (b) Taxes on Income and Expenditure:** | | **2,58,72,34,916.28** | **14,99,40,21,486.96** |
| Sub Sector : **(c) Taxes on Property, Capital and other transactions** | | | |
| 0029 Land Revenue | 24,54,00,000.00 | **60,53,351.00** | **2,49,14,953.90** |
| 0030 Stamps & Registration Fees | 26,88,00,000.00 | **3,95,60,505.00** | **27,00,17,953.00** |
| **Total (c) Taxes on Property, Capital and other transactions:** | | **4,56,13,856.00** | **29,49,32,906.90** |
| Sub Sector : **(d) Taxes on Commodities and Services other than Goods and Service Tax** | | | |
| 0037 Customs | 2,54,03,00,000.00 | **18,15,00,000.00** | **1,27,05,00,000.00** |
| 0038 Union Excise Duties | 52,78,00,000.00 | **3,77,00,000.00** | **26,39,00,000.00** |
| 0039 State Excise | 5,67,00,01,000.00 | **50,81,33,632.42** | **2,28,71,84,891.61** |
| 0040 Taxes on Sales, Trade etc. | 1,75,00,01,000.00 | **10,79,26,291.00** | **75,03,48,908.00** |
| 0041 Taxes on Vehicles | 86,00,00,000.00 | **8,38,90,818.75** | **34,55,62,245.94** |
| 0044 Service Tax | 16,00,000.00 | **1,00,000.00** | **7,00,000.00** |
| 0045 Other Taxes and Duties on Commodities and Services | 67,33,89,000.00 | **5,36,64,943.00** | **36,77,15,432.85** |
| **Total (d) Taxes on Commodities and Services other than Goods and Service Tax:** | | **97,29,15,685.17** | **5,28,59,11,478.40** |
| **Total A. TAX REVENUE:** | | **5,03,03,53,395.45** | **34,89,57,03,584.26** |
| Sector : **B. NON-TAX REVENUE** | | | |
| Sub Sector : **(b) Interest Receipts, Dividends and Profits** | | | |
| 0049 Interest Receipts | 73,19,67,000.00 | **18,11,18,621.18** | **77,06,79,989.08** |
| 0050 Dividends and Profits | 4,00,00,000.00 | **.00** | **3,10,52,951.00** |
| **Total (b) Interest Receipts, Dividends and Profits:** | | **18,11,18,621.18** | **80,17,32,940.08** |
| Sub Sector : **(c) Other Non-Tax Revenue** | | | |
| Sub Sub Sector: **(i) General Services** | | | |
| 0051 Public Service commission | 20,00,000.00 | **1,65,000.00** | **46,96,020.00** |
| 0055 Police | 90,00,02,000.00 | **92,99,493.00** | **65,49,02,154.00** |
| 0058 Stationery and Printing | 5,00,01,000.00 | **89,24,329.00** | **1,39,94,906.00** |
| 0059 Public Works | 8,00,02,000.00 | **27,60,502.00** | **4,89,53,150.00** |

| Heads of Account | Budget | Current | Progressive |
|---|---|---|---|
| Sector : **B. NON-TAX REVENUE** | | | |
| Sub Sector : **(c) Other Non-Tax Revenue** | | | |
| Sub Sub Sector: **(i) General Services** | | | |
| 0070 Other Administrative Services | 18,38,21,000.00 | 47,00,161.30 | 3,94,68,030.80 |
| 0071 Contributions and Recoveries towards Pension and Other Retirement Benefits | 28,00,01,000.00 | 2,50,148.00 | 17,27,11,318.00 |
| 0075 Miscellaneous General Services | 59,44,01,000.00 | 4,92,24,767.00 | 23,60,97,912.00 |
| **Total (i) General Services:** | | 7,53,24,400.30 | 1,17,08,23,490.80 |
| Sub Sub Sector: **(ii) Social Services** | | | |
| 0202 Education, Sports, Art and Culture | 13,75,00,000.00 | 63,55,410.00 | 6,53,28,362.00 |
| 0210 Medical and Public Health | 8,00,00,000.00 | 42,99,433.00 | 3,84,83,840.19 |
| 0215 Water Supply and Sanitation | 12,00,00,000.00 | 47,50,648.00 | 3,55,55,263.00 |
| 0216 Housing | 60,00,000.00 | 5,04,804.00 | 31,43,882.00 |
| 0217 Urban Development | 2,42,30,000.00 | 20,63,159.00 | 4,19,79,114.00 |
| 0220 Information and Publicity | 25,00,000.00 | 1,25,765.00 | 3,68,920.00 |
| 0230 Labour and Employment | 3,50,00,000.00 | 12,00,908.00 | 1,97,18,437.00 |
| 0235 Social Security and Welfare | 61,00,000.00 | 3,57,800.00 | 7,59,262.00 |
| 0250 Other Social Services | 20,01,000.00 | 57,650.00 | 9,71,800.00 |
| **Total (ii) Social Services:** | | 1,97,15,577.00 | 20,63,08,880.19 |
| Sub Sub Sector: **(iii) Economic Services** | | | |
| 0401 Crop Husbandry | 85,00,000.00 | 4,68,500.00 | 38,84,623.00 |
| 0403 Animal Husbandry | 2,18,30,000.00 | 5,15,278.00 | 1,00,52,651.00 |
| 0404 Dairy Development | 1,000.00 | .00 | 100.00 |
| 0405 Fisheries | 41,60,000.00 | 4,97,137.00 | 28,33,494.00 |
| 0406 Forestry and Wild Life | 32,00,00,000.00 | 2,98,16,678.35 | 20,54,03,420.93 |
| 0408 Food Storage and Warehousing | 25,00,000.00 | 3,22,598.00 | 20,12,912.00 |
| 0425 Co-operation | 10,00,000.00 | 58,997.00 | 1,35,71,921.00 |
| 0515 Other Rural Development Programmes | 2,20,00,000.00 | 5,65,201.00 | 1,32,65,909.00 |
| 0702 Minor Irrigation | 40,00,000.00 | 5,13,693.00 | 6,13,998.00 |
| 0801 Power | 5,18,80,00,000.00 | 65,70,41,326.51 | 2,16,48,98,785.77 |
| 0851 Village and Small Industries | 20,000.00 | 15,000.00 | 6,91,550.00 |
| 0852 Industries | 3,81,00,000.00 | 1,61,272.00 | 2,13,79,915.00 |
| 0853 Non-ferrous Mining and Metallurgical industries | 20,00,000.00 | 2,29,750.00 | 13,45,750.00 |
| 1055 Road Transport | 1,00,00,00,000.00 | 5,41,36,844.42 | 35,22,87,449.74 |
| 1452 Tourism | 15,00,00,000.00 | 51,25,745.54 | 6,92,68,596.38 |
| 1475 Other General Economic Services | 47,00,000.00 | 28,945.00 | 13,88,335.00 |
| **Total (iii) Economic Services:** | | 74,94,96,965.82 | 2,86,28,99,410.82 |
| **Total (c) Other Non-Tax Revenue:** | | 84,45,36,943.12 | 4,24,00,31,781.81 |
| **Total B. NON-TAX REVENUE:** | | 1,02,56,55,564.30 | 5,04,17,64,721.89 |
| Sector : **C. GRANTS-IN-AID AND CONTRIBUTIONS** | | | |
| Sub Sector : **NULL** | | | |

| Heads of Account | Budget | Current | Progressive |
|---|---|---|---|
| Sector : **C. GRANTS-IN-AID AND CONTRIBUTIONS** | | | |
| Sub Sector : **NULL** | | | |
| 1601 Grants-in-aid from Central Government | 36,28,81,12,000.00 | **1,26,74,41,409.00** | **6,61,49,79,397.00** |
| **Total NULL:** | | **1,26,74,41,409.00** | **6,61,49,79,397.00** |
| **Total C. GRANTS-IN-AID AND CONTRIBUTIONS:** | | **1,26,74,41,409.00** | **6,61,49,79,397.00** |
| **Total - Receipt Heads ( Revenue Account )** | | **7,32,34,50,368.75** | **46,55,24,47,703.15** |

| Head of Account | Budget | Current | Progressive |
|---|---|---|---|
| Sector A. GENERAL SERVICES | | | |
| Sub Sector (a) Organs of State | | | |
| 2011 Parliament/State/Union Territory Legislatures | 291796000.00 | 30175904.00 | 141242167.00 |
| 2012 President,Vice-President/Governor/Administrator of Union Territories | 124477000.00 | 10731517.00 | 58847740.00 |
| 2013 Council of Ministers | 358895000.00 | 46669141.00 | 195600920.00 |
| 2014 Administration of Justice | 901917000.00 | 77274278.00 | 456413508.00 |
| 2015 Elections | 129371000.00 | 10758160.00 | 58219687.00 |
| Total (a) Organs of State: | 1806456000.00 | 175609000.00 | 910324022.00 |
| Sub Sector (b) Fiscal Services | | | |
| Sub Sub Sector (i) Collection of Taxes on Income and Expenditure | | | |
| 2020 Collection of Taxes on Income and Expenditure | 39891000.00 | 4082002.00 | 19514127.00 |
| 2043 Collection Charges under State Goods and Services Tax | 122089000.00 | 11926063.00 | 67818623.00 |
| Total (i) Collection of Taxes on Income and Expenditure: | 161980000.00 | 16008065.00 | 87332750.00 |
| Sub Sub Sector (ii) Collection of Taxes on Property and Capital Transactions | | | |
| 2029 Land Revenue | 209333000.00 | 21032748.00 | 111322677.00 |
| 2030 Stamps and Registration | 2200000.00 | 0.00 | 113520.00 |
| Total (ii) Collection of Taxes on Property and Capital Transactions: | 211533000.00 | 21032748.00 | 111436197.00 |
| Sub Sub Sector (iii) Collection of Taxes on Commodities and Services | | | |
| 2039 State Excise | 109635000.00 | 8426093.00 | 51287899.00 |
| 2041 Taxes on Vehicles | 186105000.00 | 20381267.00 | 98088804.00 |
| 2045 Other Taxes and Duties on Commodities and Services | 484024000.00 | 2786924.00 | 16169066.00 |
| Total (iii) Collection of Taxes on Commodities and Services: | 779764000.00 | 31594284.00 | 165545769.00 |
| Sub Sub Sector (iv) Other Fiscal Services | | | |
| 2047 Other Fiscal Services | 4400000.00 | 0.00 | 1300000.00 |
| Total (iv) Other Fiscal Services: | 4400000.00 | 0.00 | 1300000.00 |
| Total (b) Fiscal Services: | 1157677000.00 | 68635097.00 | 365614716.00 |
| Sub Sector (c) Interest payment and servicing of Debt | | | |
| 2049 Interest Payment | 10713718000.00 | 2081458761.00 | 5476579082.00 |

| Head of Account | Budget | Current | Progressive |
|---|---|---|---|
| Sector A. GENERAL SERVICES | | | |
| Sub Sector (c) Interest payment and servicing of Debt | | | |
| Total (c) Interest payment and servicing of Debt: | 10713718000.00 | 2081458761.00 | 5476579082.00 |
| Sub Sector (d) Administrative Services | | | |
| 2051 Public Service Commission | 86182000.00 | 11389563.00 | 43712238.00 |
| 2052 Secretariat-General Services | 1218300000.00 | 143615021.00 | 573012902.00 |
| 2053 District Administration | 700059000.00 | 61565200.00 | 362936324.00 |
| 2054 Treasury and Accounts Administration | 322762000.00 | 23309231.00 | 153280267.00 |
| 2055 Police | 6292342000.00 | 535650583.00 | 3291229379.00 |
| 2056 Jails | 141596000.00 | 15877459.00 | 75290857.00 |
| 2058 Stationery and Printing | 176190000.00 | 18369560.00 | 88470134.00 |
| 2059 Public Works | 640404000.00 | 74830629.00 | 296550851.00 |
| 2062 Vigilance | 185032000.00 | 16024669.00 | 99492870.00 |
| 2070 Other Administrative Services | 865361000.00 | 80691646.00 | 301123237.00 |
| Total (d) Administrative Services: | 10628228000.00 | 981323561.00 | 5285099059.00 |
| Sub Sector (e) Pensions and Miscellaneous General Services | | | |
| 2071 Pensions and Other Retirement benefits | 17622399000.00 | 1085831887.00 | 6546919600.00 |
| 2075 Miscellaneous General Services | 3498902000.00 | 304989577.00 | 339169520.00 |
| Total (e) Pensions and Miscellaneous General Services: | 21121301000.00 | 1390821464.00 | 6886089120.00 |
| Total A. GENERAL SERVICES: | 45427380000.00 | 4697847883.00 | 18923705999.00 |
| Sector B. SOCIAL SERVICES | | | |
| Sub Sector (a) Education, Sports, Art and Culture | | | |
| 2202 General Education | 16215572000.00 | 1496949690.00 | 7727875664.00 |
| 2203 Technical Education | 303147000.00 | 140121849.00 | 148940435.00 |
| 2204 Sports and Youth Services | 397536000.00 | 31809749.00 | 193653339.00 |
| 2205 Art and Culture | 387146000.00 | 75544165.00 | 174434490.00 |
| Total (a) Education, Sports, Art and Culture: | 17303401000.00 | 1744425453.00 | 8244903928.00 |
| Sub Sector (b) Health and Family Welfare | | | |
| 2210 Medical and Public Health | 6979602000.00 | 582561324.00 | 3450753302.00 |
| 2211 Family Welfare | 215953000.00 | 15622334.00 | 105492850.00 |
| Total (b) Health and Family Welfare: | 7195555000.00 | 598183658.00 | 3556246152.00 |

| Head of Account | Budget | Current | Progressive |
|---|---|---|---|
| Sector B. SOCIAL SERVICES | | | |
| Sub Sector (c) Water Supply, Sanitation, Housing and Urban Development | | | |
| 2215 Water Supply and Sanitation | 1074110000.00 | 100456659.00 | 462851656.00 |
| 2216 Housing | 1198948000.00 | 9689201.00 | 600622572.00 |
| 2217 Urban Development | 1103488000.00 | 86699772.00 | 352041326.00 |
| Total (c) Water Supply, Sanitation, Housing and Urban Development: | 3376546000.00 | 196845632.00 | 1415515554.00 |
| Sub Sector (d) Information and Broadcasting | | | |
| 2220 Information and Publicity | 193896000.00 | 17969637.00 | 86607272.00 |
| Total (d) Information and Broadcasting: | 193896000.00 | 17969637.00 | 86607272.00 |
| Sub Sector (e) Welfare of Schedule Castes, Schedule Tribes and Other Backward Classes | | | |
| 2225 Welfare of Schedule Castes, Schedule Tribes and Other Backward Classes | 605780000.00 | 77131435.00 | 244689244.00 |
| Total (e) Welfare of Schedule Castes, Schedule Tribes and Other Backward Classes: | 605780000.00 | 77131435.00 | 244689244.00 |
| Sub Sector (f) Labour and Labour Welfare | | | |
| 2230 Labour and Employment | 234834000.00 | 19869222.00 | 119817821.00 |
| Total (f) Labour and Labour Welfare: | 234834000.00 | 19869222.00 | 119817821.00 |
| Sub Sector (g) Social Welfare and Nutrition | | | |
| 2235 Social Security and Welfare | 3086688000.00 | 400055711.00 | 1464176801.00 |
| 2236 Nutrition | 307977000.00 | 30479361.00 | 59464997.00 |
| 2245 Relief on Account of Natural Calamities | 4034333000.00 | -33301836498.00 | 853135518.00 |
| Total (g) Social Welfare and Nutrition: | 7428998000.00 | -32871301426.00 | 2376777316.00 |
| Sub Sector (h) Others | | | |
| 2250 Other Social Services | 385246000.00 | 16051362.00 | 235614244.00 |
| 2251 Secretariat-Social Services | 6048000.00 | 478177.00 | 3181978.00 |
| Total (h) Others: | 391294000.00 | 16529539.00 | 238796222.00 |
| Total B. SOCIAL SERVICES: | 36730304000.00 | -30200346850.00 | 16283353509.00 |
| Sector C. ECONOMIC SERVICES | | | |
| Sub Sector (a) Agriculture and Allied Activities | | | |
| 2401 Crop Husbandry | 5681125000.00 | 614992047.00 | 1563879943.00 |

| Head of Account | Budget | Current | Progressive |
|---|---|---|---|
| Sector C. ECONOMIC SERVICES | | | |
| Sub Sector (a) Agriculture and Allied Activities | | | |
| 2402 Soil and Water Conservation | 482890000.00 | 34683812.00 | 150083692.00 |
| 2403 Animal Husbandry | 1129396000.00 | 93943962.00 | 432964577.00 |
| 2405 Fisheries | 274828000.00 | 32929523.00 | 81252906.00 |
| 2406 Forestry and Wild Life | 2917929000.00 | 153210761.00 | 729711436.00 |
| 2407 Plantations | 103508000.00 | 24589500.00 | 47929000.00 |
| 2408 Food Storage and Warehousing | 523729000.00 | 41557711.00 | 185212182.00 |
| 2425 Co-operation | 406634000.00 | 32383705.00 | 174512322.00 |
| Total (a) Agriculture and Allied Activities: | 11520039000.00 | 1028291021.00 | 3365546058.00 |
| Sub Sector (b) Rural Development | | | |
| 2501 Special Programmes for Rural Development | 1943749000.00 | 236737236.00 | 1067231879.00 |
| 2505 Rural Employment | 1133704000.00 | 0.00 | 510146612.00 |
| 2515 Other Rural Development Programmes | 1440983000.00 | 19756047.00 | 530947845.00 |
| Total (b) Rural Development: | 4518436000.00 | 256493283.00 | 2108326336.00 |
| Sub Sector (d) Irrigation and Flood Control | | | |
| 2702 Minor Irrigation | 374923000.00 | 36584378.00 | 186842440.00 |
| Total (d) Irrigation and Flood Control: | 374923000.00 | 36584378.00 | 186842440.00 |
| Sub Sector (e) Energy | | | |
| 2801 Power | 5385154000.00 | 561525922.00 | 3123004320.00 |
| Total (e) Energy: | 5385154000.00 | 561525922.00 | 3123004320.00 |
| Sub Sector (f) Industry and Minerals | | | |
| 2851 Village and Small Industries | 848326000.00 | 75833333.00 | 279293750.00 |
| 2852 Industries | 191136000.00 | 13710956.00 | 55728680.00 |
| 2853 Non-ferrous Mining and Metallurgical Industries | 98227000.00 | 7164657.00 | 43956856.00 |
| Total (f) Industry and Minerals: | 1137689000.00 | 96708946.00 | 378979286.00 |
| Sub Sector (g) Transport | | | |
| 3054 Roads and Bridges | 3927205000.00 | 410219062.00 | 1535686408.00 |
| 3055 Road Transport | 1016143000.00 | 102123157.00 | 528184934.00 |
| Total (g) Transport: | 4943348000.00 | 512342219.00 | 2063871342.00 |
| Sub Sector (i) Science Technology and Environment | | | |
| 3425 | 114810000.00 | 14160424.00 | 46879100.00 |

| Head of Account | | Budget | Current | Progressive |
|---|---|---|---|---|
| Sector | C. ECONOMIC SERVICES | | | |
| Sub Sector | (i) Science Technology and Environment | | | |
| | Other Scientific Research | | | |
| 3435 | Ecology and Environment | 88312000.00 | 11659044.00 | 23401456.00 |
| Total (i) Science Technology and Environment: | | 203122000.00 | 25819468.00 | 70280556.00 |
| Sub Sector | (j) General Economic Services | | | |
| 3451 | Secretariate-Economic Services | 758614000.00 | 36074609.00 | 117404945.00 |
| 3452 | Tourism | 645917000.00 | 49624579.00 | 237440497.00 |
| 3454 | Census Surveys and Statistics | 165449000.00 | 12908036.00 | 79727785.00 |
| 3456 | Civil Supplies | 38212000.00 | 3007202.00 | 18708791.00 |
| 3475 | Other General Economic Services | 81591000.00 | 2959884.00 | 25940546.00 |
| Total (j) General Economic Services: | | 1689783000.00 | 104574310.00 | 479222564.00 |
| Total C. ECONOMIC SERVICES: | | 29772494000.00 | 2622339547.00 | 11776072902.00 |
| Sector | D. GRANTS-IN-AID AND CONTRIBUTIONS | | | |
| Sub Sector | NULL | | | |
| 3604 | Compensation and Assignments to Local Bodies and Panchayati Raj Institutions | 1435326000.00 | 0.00 | 5717000.00 |
| Total NULL: | | 1435326000.00 | 0.00 | 5717000.00 |
| Total D. GRANTS-IN-AID AND CONTRIBUTIONS: | | 1435326000.00 | 0.00 | 5717000.00 |
| Total - REVENUE EXPENDITURE (A+B+C | | 113365504000.00 | -22880159420.00 | 46988849410.00 |
| Sector | A. CAPITAL ACCOUNT OF GENERAL SERVICES | | | |
| Sub Sector | NULL | | | |
| 4055 | Capital Outlay on Police | 40961000.00 | 1875471.00 | 5415841.00 |
| 4059 | Capital Outlay on Public Works | 13055090000.00 | 258910849.00 | 1202475123.00 |
| 4070 | Capital Outlay on other Administrative Services | 1375056000.00 | 48468074.00 | 115121651.00 |
| Total NULL: | | 14471107000.00 | 309254394.00 | 1323012615.00 |
| Total A. CAPITAL ACCOUNT OF GENERAL SERVICES: | | 14471107000.00 | 309254394.00 | 1323012615.00 |
| Sector | B. CAPITAL ACCOUNT OF SOCIAL SERVICES | | | |
| Sub Sector | (a) Capital Account of Education, Sports, Art and Culture | | | |
| 4202 | Capital Outlay on Education, Sports,Art and Culture | 5255463000.00 | 539859883.00 | 1022623142.00 |

| Head of Account | | Budget | Current | Progressive |
|---|---|---|---|---|
| Sector | B. CAPITAL ACCOUNT OF SOCIAL SERVICES | | | |
| Sub Sector | (a) Capital Account of Education, Sports, Art and Culture | | | |
| Total (a) Capital Account of Education, Sports, Art and Culture: | | 5255463000.00 | 539859883.00 | 1022623142.00 |
| Sub Sector | (b) Capital Account of Health and Family Welfare | | | |
| 4210 | Capital Outlay on Medical and Public Health | 580119000.00 | 16559833.00 | 88384348.00 |
| Total (b) Capital Account of Health and Family Welfare: | | 580119000.00 | 16559833.00 | 88384348.00 |
| Sub Sector | (c) Capital Account of Water Supply, Sanitation, Housing and Urban Development | | | |
| 4215 | Capital Outlay on Water Supply and Sanitation | 2198046000.00 | 31367541.00 | 429087163.00 |
| 4216 | Capital Outlay on Housing | 187376000.00 | 18463838.00 | 131968236.00 |
| 4217 | Capital Outlay on Urban Development | 2208699000.00 | 57225005.00 | 843594815.00 |
| Total (c) Capital Account of Water Supply, Sanitation, Housing and Urban Development: | | 4594121000.00 | 107056384.00 | 1404650214.00 |
| Sub Sector | (d) Capital Account of Information and Broadcasting | | | |
| 4220 | Capital Outlay on Information and Publicity | 11753000.00 | 598260.00 | 2657209.00 |
| Total (d) Capital Account of Information and Broadcasting: | | 11753000.00 | 598260.00 | 2657209.00 |
| Sub Sector | (e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes | | | |
| 4225 | Capital Outlay on Welfare of Scheduled Castes,Scheduled Tribes and other Backward Classes, Minoritie | 2679412000.00 | 0.00 | 1733322469.00 |
| Total (e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes: | | 2679412000.00 | 0.00 | 1733322469.00 |
| Sub Sector | (g) Capital Account of Social Welfare and Nutrition | | | |
| 4235 | Capital Outlay on Social Security and Welfare | 412952000.00 | 0.00 | 155000000.00 |
| Total (g) Capital Account of Social Welfare and Nutrition: | | 412952000.00 | 0.00 | 155000000.00 |
| Sub Sector | (h) Capital Account of Other Social Services | | | |
| 4250 | Capital Outlay on other Social Services | 2953000.00 | 0.00 | 1800000.00 |
| Total (h) Capital Account of Other Social Services: | | 2953000.00 | 0.00 | 1800000.00 |
| Total B. CAPITAL ACCOUNT OF SOCIAL SERVICES: | | 13536773000.00 | 664074360.00 | 4408437382.00 |
| Sector | C. CAPITAL ACCOUNT OF ECONOMIC SERVICES | | | |
| Sub Sector | (a) Capital Account of Agriculture and Allied Activities | | | |

| Head of Account | | Budget | Current | Progressive |
|---|---|---|---|---|
| Sector | C. CAPITAL ACCOUNT OF ECONOMIC SERVICES | | | |
| Sub Sector | (a) Capital Account of Agriculture and Allied Activities | | | |
| 4403 | Capital Outlay on Animal Husbandry | 35700000.00 | 8204394.00 | 8204394.00 |
| 4406 | Capital Outlay on Forestry and Wild Life | 167339000.00 | 15000000.00 | 15000000.00 |
| 4408 | Capital Outlay on Food Storage and Warehousing | 40404000.00 | 0.00 | 1799999.00 |
| 4425 | Capital Outlay on Co-operation | 3800000.00 | 0.00 | 1864405.00 |
| Total (a) Capital Account of Agriculture and Allied Activities: | | 247243000.00 | 23204394.00 | 26868798.00 |
| Sub Sector | (b) Capital Account of Rural Development | | | |
| 4515 | Capital Outlay on other Rural Devalopment Programmes | 249457000.00 | 0.00 | 62104424.00 |
| Total (b) Capital Account of Rural Development: | | 249457000.00 | 0.00 | 62104424.00 |
| Sub Sector | (d) Capital Account of Irrigation and Flood Control | | | |
| 4702 | Capital Outlay on Minor Irrigation | 1133313000.00 | 10561000.00 | 44679653.00 |
| 4711 | Capital Outlay on Flood control Projects | 171942000.00 | 0.00 | 20000000.00 |
| Total (d) Capital Account of Irrigation and Flood Control: | | 1305255000.00 | 10561000.00 | 64679653.00 |
| Sub Sector | (e) Capital Account of Energy | | | |
| 4801 | Capital Outlay on Power Projects | 4190200000.00 | 47229937.00 | 915647851.00 |
| Total (e) Capital Account of Energy: | | 4190200000.00 | 47229937.00 | 915647851.00 |
| Sub Sector | (f) Capital Account of Industry and Minerals | | | |
| 4851 | Capital Outlay on Village and Small Industries | 42000000.00 | 6000000.00 | 21643385.00 |
| 4853 | Capital Outlay on Non-ferrous Mining and Metallurgical Industries | 1851000.00 | 0.00 | 1850000.00 |
| Total (f) Capital Account of Industry and Minerals: | | 43851000.00 | 6000000.00 | 23493385.00 |
| Sub Sector | (g) Capital Account of Transport | | | |
| 5054 | Capital Outlay on Roads and Bridges | 7449197000.00 | 604126243.00 | 2383018528.00 |
| Total (g) Capital Account of Transport: | | 7449197000.00 | 604126243.00 | 2383018528.00 |
| Sub Sector | (j) Capital Account of General Economic Services | | | |
| 5452 | Capital Outlay on Tourism | 3465442000.00 | 279467147.00 | 2190749403.00 |
| 5475 | Capital Outlay on other General Economic Services | 10777000.00 | 2002466.00 | 2002466.00 |
| Total (j) Capital Account of General Economic Services: | | 3476219000.00 | 281469613.00 | 2192751869.00 |
| Total C. CAPITAL ACCOUNT OF ECONOMIC SERVICES: | | 16961422000.00 | 972591187.00 | 5668564508.00 |

| Head of Account | Budget | Current | Progressive |
|---|---|---|---|
| Total - CAPITAL EXPENDITURE (A+B+C) : | 44969302000.00 | 1945919941.00 | 11400014505.00 |

| Head of Account | Receipt | | Payment | |
|---|---|---|---|---|
| | Current | Progressive | Current | Progressive |
| **Sector : E. PUBLIC DEBT** | | | | |
| 6003 Internal Debt of the State Government | 5000000000.00 | 5000000000.00 | 53052256.00 | 228237348.00 |
| 6004 Loans and Advances from the Central Government | 206652600.00 | 1960938600.00 | 15063336.00 | 40994596.00 |
| **Total E. PUBLIC DEBT:** | **5206652600.00** | **6960938600.00** | **68115592.00** | **269231944.00** |
| **Sector : F. LOANS AND ADVANCES** | | | | |
| Sub Sector : IV. Loans to Government Servants | | | | |
| 7610 Loans to Government Servants, etc. | 292954.00 | 1920083.00 | 0.00 | 0.00 |
| **Total (IV. Loans to Government Servants ):** | **292954.00** | **1920083.00** | **0.00** | **0.00** |
| **Total F. LOANS AND ADVANCES:** | **292954.00** | **1920083.00** | **0.00** | **0.00** |
| **Consolidated Fund :** | **12530395922.75** | **53515306386.15** | **- 20866123887.00** | **58658095859.00** |
| **Sector : I. SMALL SAVINGS, PROVIDENT FUNDS, ETC.** | | | | |
| Sub Sector : (b) Provident Funds | | | | |
| 8009 State Provident Funds | 299660475.00 | 2122518834.00 | 338178977.00 | 2631664650.00 |
| **Total ((b) Provident Funds ):** | **299660475.00** | **2122518834.00** | **338178977.00** | **2631664650.00** |
| Sub Sector : (c) Other Accounts | | | | |
| 8011 Insurance and Pension Funds | 1318634.00 | 7572299.00 | 8761011.00 | 36741378.00 |
| **Total ((c) Other Accounts ):** | **1318634.00** | **7572299.00** | **8761011.00** | **36741378.00** |
| **Total I. SMALL SAVINGS, PROVIDENT FUNDS, ETC.:** | **300979109.00** | **2130091133.00** | **346939988.00** | **2668406028.00** |
| **Sector : J. RESERVE FUND** | | | | |
| Sub Sector : (a) Reserve Funds bearing Interest | | | | |
| 8121 General and Other Reserve Funds | -33660000000.00 | 453954995.00 | 0.00 | 0.00 |
| **Total ((a) Reserve Funds bearing Interest ):** | **-33660000000.00** | **453954995.00** | **0.00** | **0.00** |
| Sub Sector : (b) Reserve Funds not bearing Interest | | | | |
| 8222 Sinking Funds | 0.00 | 0.00 | 0.00 | 0.00 |
| 8235 General and Other Reserve Funds | 3900000.00 | 17919000.00 | 3900000.00 | 17981000.00 |
| **Total ((b) Reserve Funds not bearing Interest ):** | **3900000.00** | **17919000.00** | **3900000.00** | **17981000.00** |
| **Total J. RESERVE FUND:** | **-33656100000.00** | **471873995.00** | **3900000.00** | **17981000.00** |
| **Sector : K. DEPOSIT AND ADVANCES** | | | | |
| Sub Sector : (a) Deposits bearing Interest | | | | |
| 8342 Other Deposits | 151028918.00 | 944485110.00 | 334151106.00 | 1491745452.00 |
| **Total ((a) Deposits bearing Interest ):** | **151028918.00** | **944485110.00** | **334151106.00** | **1491745452.00** |
| Sub Sector : (b) Deposits not bearing Interest | | | | |
| 8443 Civil Deposits | 411202881.00 | 2295885863.00 | 557426693.00 | 2113797538.00 |
| **Total ((b) Deposits not bearing Interest ):** | **411202881.00** | **2295885863.00** | **557426693.00** | **2113797538.00** |
| **Total K. DEPOSIT AND ADVANCES:** | **562231799.00** | **3240370973.00** | **891577799.00** | **3605542990.00** |
| **Sector : L. SUSPENSE AND MISCELLANEOUS** | | | | |
| Sub Sector : (b) Suspense | | | | |
| 8658 Suspense Accounts | 42750495.00 | 161618085.00 | 75551653.00 | 224837443.00 |
| **Total ((b) Suspense ):** | **42750495.00** | **161618085.00** | **75551653.00** | **224837443.00** |

# Civil Account
## For SEPTEMBER of 2025
## The Office of the Accountant General(A&E), Sikkim - Gangtok

| Head of Account | Receipt | | Payment | |
|---|---|---|---|---|
| | Current | Progressive | Current | Progressive |
| **Sector : L. SUSPENSE AND MISCELLANEOUS** | | | | |
| Sub Sector : (c) Other Accounts | | | | |
| 8670 Cheques and Bills | 10741235153.00 | 47695832797.00 | 13293347660.00 | 51808792653.00 |
| 8672 Permanent Cash Imprest | 0.00 | 5000.00 | 90000.00 | 235000.00 |
| 8673 Cash Balance Investment Account | 16200000000.00 | 65907011000.00 | 12900000000.00 | 51950500000.00 |
| 8675 Deposits with Reserve Bank | 93140327.00 | 108759117.00 | 84455631.00 | 100302429.00 |
| **Total ((c) Other Accounts ):** | **27034375480.00** | **113711607914.00** | **26277893291.00** | **103859830082.00** |
| **Total L. SUSPENSE AND MISCELLANEOUS:** | **27077125975.00** | **113873225999.00** | **26353444944.00** | **104084667525.00** |
| **Sector : M. REMITTANCES** | | | | |
| Sub Sector : (a) Money Orders, and other Remittances | | | | |
| 8782 Cash Remittances and adjustments between officers rendering accounts to the same Accounts Officer | 2902710766.00 | 14029670051.00 | 2780195983.00 | 17851241564.00 |
| **Total ((a) Money Orders, and other Remittances ):** | **2902710766.00** | **14029670051.00** | **2780195983.00** | **17851241564.00** |
| **Total M. REMITTANCES:** | **2902710766.00** | **14029670051.00** | **2780195983.00** | **17851241564.00** |
| **Sector : N. CASH BALANCE** | | | | |
| 8999 Cash Balance | 6218677015.00 | 28047065517.00 | 6426085760.00 | 28421669088.00 |
| **Total N. CASH BALANCE:** | **6218677015.00** | **28047065517.00** | **6426085760.00** | **28421669088.00** |
| **Public Account :** | **3405624664.00** | **161792297668.00** | **36802144474.00** | **156649508195.00** |
| **Total - Consolidated/Contingency Fund & Public Account :** | **15936020587.00** | **215307604054.00** | **15936020587.00** | **215307604054.00** |

Civil Accounts Back Page

SEPTEMBER 2025-2026

| Heads | Amount(As Per Accounts) |
|---|---|
| Opening Cash Balance | 812712373.00 |
| Receipt of the month | 9717343572.00 |
| Total Receipt | 10530055945.00 |
| Disbursement of the month | 9509934827.00 |
| Closing Cash Balance | 1020121118.00 |
| Total Disbursement | 10530055945.00 |

The closing balance in the State Pay & Accounts Office as per Cash Balance Report was Rs.1020121118/- (Rs 807840118 + Loteries (banked outside SBS) 212281000) However, the closing balance calculated by Chief Pay and Accounts Offices differs from State Bank of Sikkm by Rs.310258579/- (Rs.807840118/- (-) Rs.497581539/- The above difference of Cash balance requires reconciliation between the State Bank of Sikkim and Chief Pay & Accounts office.

Deputy Accountant General (A&E)
Sikkim
Gangtok 737 101