

**DEMAND NO. 10
FINANCE**

A - General Services (b) Fiscal Services	2020	Collection of Taxes on Income and Expenditure
(i) Collection of Taxes on Income and Expenditure	2030	Stamps and Registration
(iii) Collection of Taxes on Commodities & Services	2043	Collection Charges under State Goods and Services Tax
	2045	Other Taxes and Duties on Commodities & Services
	2047	Other Fiscal Services
(c) Interest payment and Servicing of Debt	2048	<i>Appropriation for Reduction or Avoidance of Debt</i>
	2049	<i>Interest Payments (Charged)</i>
(d) Administrative Services	2052	Secretariat - General Services
	2054	Treasury & Accounts Administration
(e) Pensions and Miscs. General Services	2071	Pensions and Other Retirement Benefits
	2075	Miscellaneous General Services
B - Social Services (g) Social Welfare & Nutrition	2235	Social Security & Welfare
A. Capital Account of General Services	4070	Capital Outlay on other Administrative Services
E - Public Debt	6003	<i>Internal Debt of the State Government</i>
	6004	<i>Loans & Advances from the Central Government</i>
F - Loans and Advances	7610	Loans to Government Servants etc.

I. Estimate of the amount required in the year ending 31st March, 2026 to defray the charges in respect of Finance

	Revenue	Capital	Total
<i>Charged</i>	10983718	6611628	17595346
Voted	22058722	84194	22142916

II. Details of the estimates and the heads under which this grant will be accounted for:

		<i>(In Thousands of Rupees)</i>			
		Actuals	Budget	Revised	Budget
Major /Sub-Major/Minor/Sub/Detailed Heads		2023-24	Estimate 2024-25	Estimate 2024-25	Estimate 2025-26
REVENUE SECTION					
M.H.	2020 Collection of Taxes on Income and Expenditure				
	00.105 Collection Charges - Taxes on Professions, Trades, Callings and Employment				
	44 Head Office Establishment				
	00.44.01 Salaries	16018	10903	10903	21495
	00.44.06 Medical Treatment	-	545	545	657
	00.44.07 Allowances	-	8827	8827	2994
	00.44.11 Domestic Travel Expenses	131	131	131	131
	00.44.12 Foreign Travel Expenses	-	1	1	1
	00.44.13 Office Expenses	1878	824	824	900
	00.44.14 Rent Rates and Taxes for land and Buildings	-	400	400	400
	00.44.24 Fuel and Lubricants	-	1	1	1
	00.44.29 Repair and Maintenance	-	1	1	1
	00.44.49 Other Revenue Expenditure	268	4708	4708	2000
Total	44 Head Office Establishment	18295	26341	26341	28580

(In Thousands of Rupees)

Major /Sub-Major/Minor/Sub/Detailed Heads	Actuals 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
66 Jorethang Sub-Division				
00.66.01 Salaries	7433	4821	4821	9288
00.66.06 Medical Treatment	-	241	241	282
00.66.07 Allowances	-	3925	3925	1378
00.66.11 Domestic Travel Expenses	61	61	61	61
00.66.13 Office Expenses	1073	251	251	300
00.66.24 Fuel and Lubricants	-	1	1	1
00.66.29 Repair and Maintenance	-	1	1	1
Total 66 Jorethang Sub-Division	8567	9301	9301	11311
Total 00.105 Collection Charges - Taxes on Professions, Trades, Callings and Employment	26862	35642	35642	39891
Total 2020 Collection of Taxes on Income and Expenditure	26862	35642	35642	39891
M.H. 2030 Stamps and Registration				
01 Stamps- Judicial				
01.101 Cost of Stamps				
00.00.49 Other Revenue Expenditure	1072	1650	1650	1650
Total 01.101 Cost of Stamps	1072	1650	1650	1650
Total 01 Stamps- Judicial	1072	1650	1650	1650
02 Stamps -Non-Judicial				
02.101 Cost of Stamps				
00.00.49 Other Revenue Expenditure	470	550	550	550
Total 02.101 Cost of Stamps	470	550	550	550
Total 02 Stamps- Non-Judicial	470	550	550	550
Total 2030 Stamps and Registration	1542	2200	2200	2200
2043 Collection Charges under State Goods and Services Tax				
00.101 Collection Charges				
44 Head Office Establishment				
00.44.01 Salaries	65378	40698	40698	68049
00.44.02 Wages	4023	4338	4338	3768
00.44.06 Medical Treatment	1143	2035	2035	2015
00.44.07 Allowances	-	32800	32800	8713
00.44.09 Training Expenses	-	1400	1400	1
00.44.11 Domestic Travel Expenses	440	440	440	440
00.44.13 Office Expenses	2874	4097	4097	4097
00.44.14 Rents, Rates & Taxes for Land and Building	241	439	439	439
00.44.18 Rent for others	-	1	1	1
00.44.24 Fuel and Lubricants	987	1	1	1
00.44.27 Minor Civil and Electric Works	2166	1	1	1
00.44.29 Repair and Maintenance	601	2020	2020	2501
00.44.49 Other Revenue Expenditure	3905	3908	3908	3908
Total 44 Head Office Establishment	81758	92178	92178	93934

<i>(In Thousands of Rupees)</i>				
Major /Sub-Major/Minor/Sub/Detailed Heads	Actuals 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
66 Jorethang Sub-Division				
00.66.01 Salaries	17475	12701	12701	21443
00.66.02 Wages	1671	1851	1851	2407
00.66.06 Medical Treatment	-	635	635	650
00.66.07 Allowances	-	10280	10280	2852
00.66.11 Domestic Travel Expenses	220	220	220	220
00.66.14 Rents, Rates & Taxes for Land and Building	608	583	583	583
Total	19974	26270	26270	28155
Total	00.101 Collection Charges	101732	118448	122089
Total	2043 Collection Charges under State Goods and Services Tax	101732	118448	122089
	2045 Other Taxes and Duties on Commodities & Services			
	00.797 Transfer to Reserve Funds/Deposit Accounts			
00.00.71 Transfer to the Sikkim Transport Infrastructure Development Fund	375723	420000	420000	450000
Total	00.797 Transfer to Reserve Funds/Deposit Accounts	375723	420000	450000
Total	2045 Other Taxes and Duties on Commodities & Services	375723	420000	450000
M.H.	2047 Other Fiscal Services			
	00.110 Goods and Services Tax Network (GSTN): Special Purpose Vehicle (SPV)			
	60 Share of Pre-Operative Expenses, Corpus Fund and Advance User Charges			
60.00.49 Other Revenue Expenditure	4500	2400	2400	4400
Total	60 Share of Pre-Operative Expenses, Corpus Fund and Advance User Charges	4500	2400	4400
Total	00.110 Goods and Services Tax Network (GSTN): Special Purpose Vehicle (SPV)	4500	2400	4400
Total	2047 Other Fiscal Services	4500	2400	4400
M.H.	2048 Appropriation for Reduction or Avoidance of Debt (Charged)			
	00.101 Sinking Funds			
	60 Market Loan			
60.00.71 Sinking Fund	150000	200000	200000	210000
Total	60 Market Loan	150000	200000	210000
Total	00.101 Sinking Funds	150000	200000	210000
Total	2048 Appropriation for Reduction or Avoidance of Debt (Charged)	150000	200000	210000
M.H.	2049 Interest Payments (Charged)			
	01 Interest on Internal Debt			
	01.101 Interest on Market Loans			
00.00.45 Interest Payments	6989427	7833570	7951515	9421405

		(In Thousands of Rupees)			
Major /Sub-Major/Minor/Sub/Detailed Heads		Actuals 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
Total	01.101 Interest on Market Loans	6989427	7833570	7951515	9421405
	01.125 Interest on Special Central Government Securities issued to NSSF against reinvestment of sums received on redemption of Special Central/ State Government Securities				
	00.00.45 Interest Payments	90742	77215	77215	63686
Total	01.125 Interest on Special Central Government Securities issued to NSSF against reinvestment of sums received on redemption of Special Central/ State Government Securities	90742	77215	77215	63686
	01.200 Interest on Other Internal Debts				
	60 Life Insurance Corporation of India				
	60.00.45 Interest Payments	28257	21146	21146	15372
Total	60 Life Insurance Corporation of India	28257	21146	21146	15372
	61 General Insurance Corporation				
	61.00.45 Interest Payments	-	1	1	-
Total	61 General Insurance Corporation	-	1	1	-
	62 Rural Electrification Corporation				
	62.00.45 Interest Payments	2169	1	1	1
Total	62 Rural Electrification Corporation	2169	1	1	1
	63 National Insurance Company				
	63.00.45 Interest Payments	475	366	366	276
Total	63 National Insurance Company	475	366	366	276
	65 Bank Over Draft				
	65.00.45 Interest Payments	-	1	1	1
Total	65 Bank Over Draft	-	1	1	1
	66 NABARD				
	66.00.45 Interest Payments	112205	143253	143253	154989
Total	66 NABARD	112205	143253	143253	154989
	68 UIDF				
	68.00.45 Interest Payments	-	4063	4063	-
Total	68 UIDF	-	4063	4063	-
Total	01.200 Interest on Other Internal Debts	143106	168831	168831	170639
Total	01 Interest on Internal Debt	7223275	8079616	8197561	9655730
	03 Interest on Small Savings, Provident Funds, etc.				
	03.104 Interest on State Provident Funds				
	67 General Provident Fund				
	67.00.45 Interest Payments	850000	870000	870000	800000
Total	67 General Provident Fund	850000	870000	870000	800000
Total	03.104 Interest on State Provident Funds	850000	870000	870000	800000

		(In Thousands of Rupees)			
Major /Sub-Major/Minor/Sub/Detailed Heads	Actuals 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26	
03.108 Interest on Insurance and Pension Fund					
68 Sikkim State Government Employees Group Insurance Scheme.					
68.00.45 Interest Payments	54538	72000	72000	90000	
Total					
68 Sikkim State Government Employees Group Insurance Scheme.	54538	72000	72000	90000	
Total					
03.108 Interest on Insurance and Pension Fund	54538	72000	72000	90000	
Total					
03 Interest on Small Savings, Provident Funds, etc.	904538	942000	942000	890000	
04 Interest on Loans and Advances from Central Government					
04.101 Interest on Loans for State/ Union Territory Plan Schemes					
69 Block Loans					
69.00.45 Interest Payments	31583	32878	32878	43490	
60 NLCPR Loans					
69.60.45 Interest Payments	953	314	314	1	
Total					
60 NLCPR Loans	953	314	314	1	
61 NEC Loans					
69.61.45 Interest Payments	414	161	161	1	
Total					
61 NEC Loans	414	161	161	1	
Total					
69 Block Loans	32950	33353	33353	43492	
Total					
04.101 Interest on Loans for State/ Union Territory Plan Schemes	32950	33353	33353	43492	
04.103 Interest on Loans for Centrally Sponsored Plan Schemes					
31 Police Department					
60 Modernisation of Police					
31.60.45 Interest Payments	415	300	300	184	
Total					
60 Modernisation of Police	415	300	300	184	
Total					
31 Police Department	415	300	300	184	
44 Others					
73 Interest on House Building Advance					
44.73.45 Interest Payments	1934	1793	1793	2285	
Total					
73 Interest on House Building Advance	1934	1793	1793	2285	
Total					
44 Others	1934	1793	1793	2285	
Total					
04.103 Interest on Loans for Centrally Sponsored Plan Schemes	2349	2093	2093	2469	
04.109 Interest on State Plan Loans Consolidated in terms of recommendations of the 12th Finance Commission					
00.00.45 Interest Payments	29781	26365	26365	22027	

(In Thousands of Rupees)

Major /Sub-Major/Minor/Sub/Detailed Heads		Actuals 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
Total	04.109 Interest on State Plan Loans Consolidated in terms of recommendations of the 12th Finance Commission	29781	26365	26365	22027
Total	04 Interest on Loans and Advances from Central Government	65080	61811	61811	67988
	05 Interest on Reserve Funds				
	05.105 Interest on General and Other Reserve Funds				
	60 State Compensatory Afforestation (SCA)				
	60.00.45 Interest Payments	43395	100000	100000	100000
Total	60 State Compensatory Afforestation (SCA)	43395	100000	100000	100000
Total	05.105 Interest on General and Other Reserve Funds	43395	100000	100000	100000
Total	05 Interest on Reserve Funds	43395	100000	100000	100000
Total	2049 Interest Payments (Charged)	8236288	9183427	9301372	10713718
M.H.	2052 Secretariat - General Services				
	00.090 Secretariat				
	10 Finance Department				
	10.00.01 Salaries	41163	39010	39010	70043
	10.00.02 Wages	7218	12380	12380	3534
	10.00.05 Rewards	-	1	1	1
	10.00.06 Medical Treatment	817	1951	1951	2097
	10.00.07 Allowances	18552	31734	31734	9629
	10.00.08 Leave Travel Concession	-	1	1	1
	10.00.09 Training Expenses	100	3001	3001	4001
	10.00.11 Domestic Travel Expenses	434	439	439	439
	10.00.12 Foreign Travel Expenses	-	1	1	1
	10.00.13 Office Expenses	3493	6426	6426	6426
	10.00.14 Rent, Rates and Taxes for Land and Buildings	-	1	1	1
	10.00.15 Royalty	-	1	1	1
	10.00.16 Printing and Publications	1556	1	1	1
	10.00.18 Rent for others	1600	1	1	1
	10.00.19 Digital Equipments	125	1	1	1
	10.00.21 Materials and Supplies	-	1	1	1
	10.00.24 Fuel and Lubricants	1091	1500	1500	1500
	10.00.26 Advertising and Publicity	15	1	1	1
	10.00.28 Professional Services	2128	1	1	1
	10.00.29 Repair and Maintenance	1323	1	1	1
	10.00.39 Bank and Agency Charges	-	1	1	1
	10.00.49 Other Revenue Expenditure	4208	8794	8794	8794
Total	10 Finance Department	83823	105248	105248	106476
	11 Sixth State Finance Commission				
	11.00.31 Grant in Aid General	1751	1	1	-
Total	11 Sixth State Finance Commission	1751	1	1	-
	12 XVI th Finance Commission Visit				
	12.00.49 Other Revenue Expenditure	-	500	500	1

(In Thousands of Rupees)

Major /Sub-Major/Minor/Sub/Detailed Heads		Actuals 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
Total	12 XVI th Finance Commission Visit	-	500	500	1
	13 MTFP Report				
	13.00.49 Other Revenue Expenditure	-	1000	1000	1000
Total	13 MTFP Report	-	1000	1000	1000
	14 State Finance Commission Division				
	14.00.49 Other Revenue Expenditure	-	-	-	6000
Total	14 State Finance Commission Division	-	-	-	6000
Total	00.090 Secretariat	85574	106749	106749	113477
Total	2052 Secretariat - General Services	85574	106749	106749	113477
M.H.	2054 Treasury & Accounts Administration				
	00.095 Directorate of Accounts & Treasuries				
	10 Finance Department				
	58 Directorate of Accounts				
	10.58.01 Salaries	14961	9684	9684	17474
	10.58.06 Medical Treatment	-	484	484	530
	10.58.07 Allowances	4704	7713	7713	1973
	10.58.08 Training Expenses	-	1	1	1
	10.58.11 Domestic Travel Expenses	41	55	55	55
	10.58.13 Office Expenses	647	658	658	700
	10.58.24 Fuel and Lubricants	-	1	1	1
	10.58.29 Repair and Maintenance	-	1	1	1
Total	58 Directorate of Accounts	20353	18597	18597	20735
	59 Internal Audit				
	10.59.01 Salaries	16070	8754	8754	13155
	10.59.02 Wages	244	368	368	542
	10.59.06 Medical Treatment	-	438	438	392
	10.59.07 Allowances	-	7066	7066	1775
	10.59.11 Domestic Travel Expenses	400	550	550	900
	10.59.13 Office Expenses	480	1033	1033	683
	10.59.24 Fuel and Lubricants	-	1	1	1
	10.59.29 Repair and Maintenance	-	1	1	1
Total	59 Internal Audit	17194	18211	18211	17449
	60 Pension, Group Insurance & Provident Fund				
	10.60.01 Salaries	47584	26524	26524	44630
	10.60.02 Wages	2733	2802	2802	2721
	10.60.06 Medical Treatment	-	1326	1326	1332
	10.60.07 Allowances	-	21374	21374	6037
	10.60.11 Domestic Travel Expenses	39	130	130	130
	10.60.13 Office Expenses	4714	6114	6114	6114
	10.60.16 Printing and Publications	-	350	350	350
	10.60.24 Fuel and Lubricants	-	500	500	500
	10.60.26 Advertising and Publicity	-	150	150	150

(In Thousands of Rupees)

Major /Sub-Major/Minor/Sub/Detailed Heads		Actuals	Budget	Revised	Budget
		2023-24	Estimate 2024-25	Estimate 2024-25	Estimate 2025-26
	10.60.29 Repair and Maintenance	-	1	1	1
Total	60 Pension, Group Insurance & Provident Fund	55070	59271	59271	61965
Total	10 Finance Department	92617	96079	96079	100149
Total	00.095 Directorate of Accounts & Treasuries	92617	96079	96079	100149
00.096 Pay & Accounts Offices					
00.44 Head Office Establishment					
	00.44.01 Salaries	42058	23534	23534	41319
	00.44.02 Wages	1372	1363	1363	1112
	00.44.06 Medical Treatment	-	1177	1177	1234
	00.44.07 Allowances	-	27280	27280	5256
	00.44.11 Domestic Travel Expenses	119	200	200	200
	00.44.13 Office Expenses	1184	2200	2200	1500
	00.44.16 Printing and Publications	-	50	50	50
	00.44.19 Digital Equipment	-	300	300	300
	00.44.21 Materials and Supplies	-	100	100	100
	00.44.24 Fuel and Lubricants	-	1000	1000	1000
	00.44.26 Advertising and Publicity	-	1	1	1
	00.44.28 Professional Services	-	1	1	1
	00.44.29 Repair and Maintenance	-	1500	1500	1500
	00.44.49 Other Revenue Expenditure	-	250	250	250
Total	00.44 Head Office Establishment	44733	58956	58956	53823
00.45 Gangtok District					
	00.45.01 Salaries	29638	16826	16826	28336
	00.45.02 Wages	464	586	586	708
	00.45.06 Medical Treatment	-	841	841	850
	00.45.07 Allowances	-	13547	13547	3780
	00.45.11 Domestic Travel Expenses	99	150	150	150
	00.45.13 Office Expenses	892	1144	1144	1144
	00.45.16 Printing and Publications	-	100	100	100
	00.45.19 Digital Equipment	-	613	613	613
	00.45.21 Materials and Supplies	-	-	-	-
	00.45.24 Fuel and Lubricants	-	575	575	575
	00.45.26 Advertising and Publicity	-	1	1	1
	00.45.27 Minor Civil and Electric Works	-	518	518	518
	00.45.28 Professional Services	-	1	1	1
	00.45.29 Repair and Maintenance	-	600	600	600
	00.45.49 Other Revenue Expenditure	-	75	75	75
Total	00.45 Gangtok District	31093	35577	35577	37451
00.46 Gyalshing District					
	00.46.01 Salaries	12923	6655	6655	11369
	00.46.02 Wages	96	187	187	403
	00.46.06 Medical Treatment	-	333	333	344
	00.46.07 Allowances	-	5619	5619	1304
	00.46.11 Domestic Travel Expenses	275	650	650	650

(In Thousands of Rupees)

Major /Sub-Major/Minor/Sub/Detailed Heads		Actuals	Budget	Revised	Budget
		2023-24	Estimate 2024-25	Estimate 2024-25	Estimate 2025-26
	00.46.13 Office Expenses	997	1050	1050	1050
	00.46.24 Fuel and Lubricants	-	373	373	373
	00.46.29 Repair and Maintenance	-	100	100	100
	00.46.49 Other Revenue Expenditure	-	500	500	500
Total	00.46 Gyalshing District	14291	15467	15467	16093
	00.47 Mangan District				
	00.47.01 Salaries	9374	6104	6104	9032
	00.47.02 Wages	508	544	544	303
	00.47.06 Medical Treatment	-	305	305	261
	00.47.07 Allowances	-	4908	4908	1281
	00.47.11 Domestic Travel Expenses	220	270	270	270
	00.47.13 Office Expenses	467	953	953	953
	00.47.24 Fuel and Lubricants	324	350	350	350
	00.47.29 Repair and Maintenance	150	200	200	200
	00.47.49 Other Revenue Expenditure	15	20	20	20
Total	00.47 Mangan District	11058	13654	13654	12670
	00.48 Namchi District				
	00.48.01 Salaries	23152	11814	11814	22600
	00.48.02 Wages	972	935	935	751
	00.48.06 Medical Treatment	-	591	591	685
	00.48.07 Allowances	-	9573	9573	2907
	00.48.11 Domestic Travel Expenses	220	3285	3285	285
	00.48.13 Office Expenses	1097	1015	1015	1015
	00.48.24 Fuel and Lubricants	-	750	750	750
	00.48.29 Repair and Maintenance	-	700	700	700
	00.48.49 Other Revenue Expenditure	-	200	200	200
Total	00.48 Namchi District	25441	28863	28863	29893
	00.49 Pakyong District				
	00.49.01 Salaries	11909	7996	7996	10187
	00.49.02 Wages	237	362	362	1205
	00.49.06 Medical Treatment	-	400	400	309
	00.49.07 Allowances	-	6324	6324	1288
	00.49.11 Domestic Travel Expenses	150	200	200	200
	00.49.13 Office Expenses	796	494	494	754
	00.49.24 Fuel and Lubricants	-	486	486	486
	00.49.27 Minor Civil and Electric works	237	270	270	270
	00.49.29 Repair and Maintenance	-	119	119	119
	00.49.49 Other Revenue Expenditure	-	1	1	1
Total	00.49 Pakyong District	13329	16652	16652	14819
	00.50 Soreng District				
	00.50.01 Salaries	10076	6468	6468	10032
	00.50.02 Wages	901	1270	1270	1402
	00.50.06 Medical Treatment	-	323	323	304

(In Thousands of Rupees)

Major /Sub-Major/Minor/Sub/Detailed Heads		Actuals 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
	00.50.07 Allowances	-	5195	5195	1222
	00.50.11 Domestic Travel Expenses	200	325	325	325
	00.50.13 Office Expenses	797	1260	1260	1000
	00.50.24 Fuel and Lubricants	-	324	324	324
	00.50.29 Repair and Maintenance	-	325	325	325
	00.50.49 Other Revenue Expenditure	-	200	200	200
Total	00.50 Soreng District	11974	15690	15690	15134
Total	00.096 Pay & Accounts Offices	151919	184859	184859	179883
	00.098 Local Fund Audit				
	00.44 Head Office Establishment				
	00.44.01 Salaries	10805	6040	6040	11751
	00.44.02 Wages	48	-	-	-
	00.44.06 Medical Treatment	-	302	302	356
	00.44.07 Allowances	-	4929	4929	1482
	00.44.11 Domestic Travel Expenses	900	950	950	995
	00.44.13 Office Expenses	747	745	745	700
	00.44.24 Fuel and Lubricants	-	1	1	1
	00.44.29 Repair and Maintenance	-	1	1	1
	00.44.49 Other Revenue Expenditure	-	1	1	1
Total	00.44 Head Office Establishment	12500	12969	12969	15287
Total	00.098 Local Fund Audit	12500	12969	12969	15287
	00.800 Other Expenditure				
	42 Central Record Keeping Agency Charges				
	42.00.49 Other Revenue Expenditure	7481	5000	5000	-
Total	42 Central Record Keeping Agency Charges	7481	5000	5000	-
	43 Sikkim Integrated Financial Management System				
	43.00.18 Rent for Others	-	1	1	1
	43.00.19 Digital Equipment	-	1	1	1
	43.00.21 Materials and Supplies	-	1	1	1
	43.00.29 Repair and Maintenance	-	1	1	18440
	43.00.49 Other Revenue Expenditure	9351	17900	17900	9000
Total	43 Sikkim Integrated Financial Management System	9351	17904	17904	27443
Total	00.800 Other Expenditure	16832	22904	22904	27443
Total	2054 Treasury & Accounts Administration	273868	316811	316811	322762
M.H.	2071 Pensions and Other Retirement Benefits				
	01 Civil				
	01.101 Superannuation and Retirement Allowances				
	00.00.04 Pensionary Charges	5481743	6350000	6170000	8000000
Total	01.101 Superannuation and Retirement Allowances	5481743	6350000	6170000	8000000
	01.102 Commuted Value of Pensions				
	00.00.04 Pensionary Charges	1463174	1770000	1570000	1850000
Total	01.102 Commuted Value of Pensions	1463174	1770000	1570000	1850000

(In Thousands of Rupees)

Major /Sub-Major/Minor/Sub/Detailed Heads	Actuals 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
01.104 Gratuities				
60 Payment of Gratuities				
60.00.04 Pensionary Charges	1823230	2200000	1950000	2420000
Total 01.104 Gratuities	1823230	2200000	1950000	2420000
01.105 Family Pensions				
00.00.04 Pensionary Charges	1458597	1790000	1490000	1970000
Total 01.105 Family Pensions	1458597	1790000	1490000	1970000
01.115 Leave Encashment Benefits				
00.00.04 Pensionary Charges	1381248	1650000	1500000	1720000
Total 01.115 Leave Encashment Benefits	1381248	1650000	1500000	1720000
01.117 Government Contribution for Defined Contribution Pension Scheme				
00.00.04 Pensionary Charges	1352008	1300000	1300000	1600000
Total 01.117 Government Contribution for Defined Contribution Pension Scheme	1352008	1300000	1300000	1600000
Total 01 Civil	12960000	15060000	13980000	17560000
Total 2071 Pensions and Other Retirement Benefits	12960000	15060000	13980000	17560000
M.H. 2075 Miscellaneous General Services				
00.103 State Lotteries				
10 Finance Department				
10.00.01 Salaries	27603	13641	13641	26620
10.00.02 Wages	1499	6473	6473	6009
10.00.06 Medical Treatment	-	682	682	806
10.00.07 Allowances	-	15632	15632	3564
10.00.11 Domestic Travel Expenses	549	549	549	549
10.00.12 Foreign Travel Expenses	-	1	1	1
10.00.13 Office Expenses	215	255	255	255
10.00.24 Fuel and Lubricants	-	1	1	1
10.00.29 Repair and Maintenance	-	1	1	1
Total 10 Finance Department	29866	37235	37235	37806
Total 00.103 State Lotteries	29866	37235	37235	37806
00.104 Pension and Awards in consideration of Distinguished Services				
00.00.40 Awards and Prizes	1093	-	-	-
10 Finance Department				
10.00.40 Awards and Prizes	-	1	1	1
Total 10 Finance Department	-	1	1	1
Total 00.104 Pension and Awards in consideration of Distinguished Services	1093	1	1	1

(In Thousands of Rupees)

Major /Sub-Major/Minor/Sub/Detailed Heads	Actuals 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
00.797 Transfer to Reserve Funds/Deposits Accounts				
60 Guarantee Redemption Fund				
60.00.71 Transfer to Guarantee Redemption Fund	30000	50000	50000	60000
61 Special Development Fund (Lottery)				
61.00.72 Transfer to Special Development Fund (Lottery)	-	100000	100000	-
Total	30000	150000	150000	60000
00.800 Other Expenditure				
00.00.49 Other Revenue Expenditure	203854	2996513	296513	3396195
Total	203854	2996513	296513	3396195
2075 Miscellaneous General Services	264813	3183749	483749	3494002
M.H. 2235 Social Security & Welfare				
60 Other Social Security & Welfare Programme				
60.104 Deposit Linked Insurance Scheme Government PF				
10 Finance Department				
10.00.49 Other Revenue Expenditure	4405	9900	9900	9900
Total	4405	9900	9900	9900
Total	4405	9900	9900	9900
60.200 Other Programmes				
10 Finance Department				
60 Ex-gratia Compensation to Families of Government Servants				
10.60.49 Other Revenue Expenditure	-	1	1	1
Total	-	1	1	1
Total	-	1	1	1
Total	-	1	1	1
Total	4405	9901	9901	9901
Total	4405	9901	9901	9901
Total	22485307	28639327	24977272	33042440
Total	8416288	9433427	9551372	10983718
Total	14069019	19205900	15425900	22058722
CAPITAL SECTION				
M.H. 4070 Capital Outlay on Other Administrative Services				
00.800 Other Expenditure				
50 Finance Department				
50.00.51 Motor Vehicles	6437	1	1	1
50.00.52 Machinery and Equipment	-	1	1	1
50.00.60 Other Capital Expenditure	-	10201	-	10200
50.00.71 Information, Computer, Telecommunication (ICT) Equipments	5461	9401	3401	41600
50.00.74 Furniture and Fixture	-	1	1	1
50.00.77 Other Fixed Assets	177	9995	9995	9997
Total	12075	29600	13399	61800

(In Thousands of Rupees)

Major /Sub-Major/Minor/Sub/Detailed Heads	Actuals	Budget	Revised	Budget
	2023-24	Estimate 2024-25	Estimate 2024-25	Estimate 2025-26
51 Commercial Taxes Division				
51.00.51 Motor Vehicles	-	4447	4447	-
51.00.71 Information, Computer, Telecommunication (ICT) Equipments	-	17686	17686	8894
51.00.74 Furniture and Fixture	-	2000	2000	-
Total 51 Commercial Taxes Division	-	24133	24133	8894
Total 00.800 Other Expenditure	12075	53733	37532	70694
Total 4070 Capital Outlay on Other Administrative Services	12075	53733	37532	70694
M.H. 6003 Internal Debt of the State Government (Charged)				
00.101 Market Loans				
60 Market Loans bearing Interest				
60.00.56 Repayment of Borrowings	2150000	3300000	3300000	5800000
Total 60 Market Loans bearing Interest	2150000	3300000	3300000	5800000
Total 00.101 Market Loans	2150000	3300000	3300000	5800000
00.103 Loans from Life Insurance Corporation of India				
60 Loan for Housing				
60.00.56 Repayment of Borrowings	82579	70893	70893	49864
Total 60 Loan for Housing	82579	70893	70893	49864
Total 00.103 Loans from Life Insurance Corporation of India	82579	70893	70893	49864
00.104 Loans from General Insurance Corporation of India				
60 Loan for Housing				
60.00.56 Repayment of Borrowings	-	-	-	1
Total 60 Loan for Housing	-	-	-	1
Total 00.104 Loans from General Insurance Corporation of India	-	-	-	1
00.105 Loans from NABARD				
61 Loan for Rural Infrastructural Development				
61.00.56 Repayment of Borrowings	432859	489382	491149	542903
Total 61 Loan for Rural Infrastructural Development	432859	489382	491149	542903
Total 00.105 Loans from NABARD	432859	489382	491149	542903
00.109 Loans from Other Institutions				
63 Loans from National Insurance Corporation of India				
63.00.56 Repayment of Borrowings	1176	1028	1028	880
Total 63 Loans from National Insurance Corporation of India	1176	1028	1028	880
64 Loans from Rural Electrification Corporation of				
64.00.56 Repayment of Borrowings	22143	1	1	1
Total 64 Loans from Rural Electrification Corporation of	22143	1	1	1
Total 00.109 Loans from Other Institutions	23319	1029	1029	881

(In Thousands of Rupees)					
Major /Sub-Major/Minor/Sub/Detailed Heads	Actuals 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26	
00.111 Special Securities issued to National Small Savings Fund of the Central Government					
65 Loans from NSSF					
65.00.56	Repayment of borrowings	161045	161045	161045	126871
Total	00.111 Special Securities issued to National Small Savings Fund of the Central Government	161045	161045	161045	126871
Total	6003 Internal Debt of the State Government (Charged)	2849802	4022349	4024116	6520520
M.H. 6004 Loans & Advances from the Central Govt.					
01 Non-Plan Loans					
01.201 House Building Advances					
60 HBA to All India Service Officers					
60.00.56	Repayment of Borrowings	-	1	1	-
Total	60 HBA to All India Service Officers	-	1	1	-
Total	01.201 House Building Advances	-	1	1	-
Total	01 Non-Plan Loans	-	1	1	-
02 Loans for State/Union Territory Plan Schemes					
02.101 Block Loans					
00.00.56	Repayment of Borrowings	37758	37207	37207	14697
60 NLCPR Loans					
60.00.56	Repayment of Borrowings	6591	3486	3486	1
Total	60 NLCPR Loans	6591	3486	3486	1
Total	02.101 Block Loans	44349	40693	40693	14698
02.105 State Plan Loans consolidated in terms of recommendations of the 12th Finance Commission					
00.00.56	Repayment of borrowings	57097	57844	57844	57843
Total	02.105 State Plan Loans consolidated in terms of recommendations of the 12th Finance Commission	57097	57844	57844	57843
Total	02 Loans for State/Union Territory Plan Schemes	101446	98537	98537	72541
04 Loans for Centrally Sponsored Plan Schemes					
04.800 Other Loans					
31 Police Department					
65 Modernisation of Police					
31.65.56	Repayment of Borrowings	957	940	940	940
Total	65 Modernisation of Police	957	940	940	940
Total	31 Police Department	957	940	940	940
Total	04.800 Other Loans	957	940	940	940
Total	04 Loans from Centrally Sponsored Plan Schemes	957	940	940	940
05 Loans for Special Plan Schemes					
05.101 Loans from North Eastern Council					
00.00.56	Repayment of Borrowings	2196	1399	1399	1
Total	05.101 Loans from North Eastern Council	2196	1399	1399	1
Total	05 Loans for Special Plan Schemes	2196	1399	1399	1

		(In Thousands of Rupees)			
Major /Sub-Major/Minor/Sub/Detailed Heads		Actuals 2023-24	Budget Estimate 2024-25	Revised Estimate 2024-25	Budget Estimate 2025-26
	<i>08 Centrally Sponsored Schemes</i>				
	08.201 House Building Advances				
	<i>60 HBA to All India Service Officers</i>				
	<i>60.00.56 Repayment of Borrowings</i>	2984	3043	3043	3569
Total	<i>60 HBA to All India Service Officers</i>	2984	3043	3043	3569
Total	08.201 House Building Advances	2984	3043	3043	3569
Total	<i>08 Centrally Sponsored Schemes</i>	2984	3043	3043	3569
	<i>09 Other Loans for States/Union Territory with Legislature Schemes</i>				
	09.101 Block Loans				
	<i>00.00.56 Repayment of Borrowings</i>	6200	9652	9652	14057
Total	09.101 Block Loans	6200	9652	9652	14057
Total	<i>09 Other Loans for States/Union Territory with Legislature Schemes</i>	6200	9652	9652	14057
Total	6004 Loans & Advances from the Central Govt.	113783	113572	113572	91108
M.H.	7610 Loans to Government Servants etc.				
	00.201 House Building Advances				
	<i>61 House Building Advances to A.I.S. Officer</i>				
	<i>61.00.55 Loans and Advances</i>	5510	12500	12500	12500
Total	<i>61 House Building Advances to A.I.S. Officer</i>	5510	12500	12500	12500
Total	00.201 House Building Advances	5510	12500	12500	12500
	00.202 Advances for purchase of Motor Conveyances				
	<i>62 Motor Conveyance to State Govt. Employees</i>				
	<i>62.00.55 Loans and Advances</i>	-	1000	1000	1000
Total	<i>62 Motor Conveyance to State Govt. Employees</i>	-	1000	1000	1000
Total	00.202 Advances for purchase of Motor Conveyances	-	1000	1000	1000
Total	7610 Loans to Government Servants etc.	5510	13500	13500	13500
Total	CAPITAL SECTION	2981170	4203154	4188720	6695822
Total	Charged	2963585	4135921	4137688	6611628
Total	Voted	17585	67233	51032	84194
Total	TOTAL	25466477	32842481	29165992	39738262
Total	Charged	11379873	13569348	13689060	17595346
Total	Voted	14086604	19273133	15476932	22142916
Rec	2071 Pensions and Other Retirement Benefits, 01.911- Recoveries of overpayment	6532	-	-	-
Rec	2052 Secretariat - General Services, 00.911-Recoveries of overpayment	337	-	-	-
Rec	2054 Treasury & Accounts Administration, 00.911- Recoveries of overpayment	13	-	-	-