

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 (Charged)</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, 2027 to defray the charges in respect of Finance

	Revenue	Capital	Total
Charged	12842605	8245146	21087751
Voted	18616857	259531	18876388

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

		<i>(In Thousands of Rupees)</i>		
		Budget	Revised	Budget
		Estimate	Estimate	Estimate
Major /Sub-Major/Minor/Sub/Detailed Heads	Actuals	2025-26	2025-26	2026-27
		2024-25		
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	11435	21495	21495
00.44.06	Medical Treatment	-	657	657
00.44.07	Allowances	7823	2994	2994
00.44.11	Domestic Travel Expenses	631	131	131
00.44.12	Foreign Travel Expenses	-	1	1
00.44.13	Office Expenses	579	900	900
00.44.14	Rent Rates and Taxes for land and Buildings	349	400	400
00.44.24	Fuel and Lubricants	-	1	1
00.44.29	Repair and Maintenance	-	1	1
00.44.49	Other Revenue Expenditure	3667	2000	2000
Total	44 Head Office Establishment	24484	28580	28580
				31395

(In Thousands of Rupees)

		Actuals	Budget	Revised	Budget
		2024-25	Estimate	Estimate	Estimate
Major /Sub-Major/Minor/Sub/Detailed Heads			2025-26	2025-26	2026-27
66 Jorethang Sub-Division					
	00.66.01 Salaries	4578	9288	9288	10866
	00.66.06 Medical Treatment	175	282	282	1
	00.66.07 Allowances	3598	1378	1378	1595
	00.66.11 Domestic Travel Expenses	61	61	61	61
	00.66.13 Office Expenses	1251	300	300	300
	00.66.24 Fuel and Lubricants	151	1	1	1
	00.66.29 Repair and Maintenance	151	1	1	1
Total	66 Jorethang Sub-Division	9965	11311	11311	12825
Total	00.105 Collection Charges - Taxes on Professions, Trades, Callings and Employment	34449	39891	39891	44220
Total	2020 Collection of Taxes on Income and Expenditure	34449	39891	39891	44220
M.H. 2030 Stamps and Registration					
	01 Stamps- Judicial				
	01.101 Cost of Stamps				
	00.00.49 Other Revenue Expenditure	979	1650	1650	1650
Total	01.101 Cost of Stamps	979	1650	1650	1650
Total	01 Stamps- Judicial	979	1650	1650	1650
	02 Stamps -Non-Judicial				
	02.101 Cost of Stamps				
	00.00.49 Other Revenue Expenditure	498	550	550	550
Total	02.101 Cost of Stamps	498	550	550	550
Total	02 Stamps- Non-Judicial	498	550	550	550
Total	2030 Stamps and Registration	1477	2200	2200	2200
2043 Collection Charges under State Goods and Services Tax					
	00.101 Collection Charges				
	44 Head Office Establishment				
	00.44.01 Salaries	42705	68049	68049	76501
	00.44.02 Wages	4609	3768	3768	4757
	00.44.06 Medical Treatment	1376	2015	2015	1
	00.44.07 Allowances	28519	8713	8713	9715
	00.44.09 Training Expenses	1390	1	1	1
	00.44.11 Domestic Travel Expenses	277	440	440	440
	00.44.13 Office Expenses	3042	4097	4097	4097
	00.44.14 Rents, Rates & Taxes for Land and Building	294	439	439	439
	00.44.18 Rent for others	-	1	1	1
	00.44.24 Fuel and Lubricants	1000	1	1	1
	00.44.27 Minor Civil and Electric Works	-	1	1	1
	00.44.29 Repair and Maintenance	4336	2501	2501	1
	00.44.49 Other Revenue Expenditure	452	3908	3908	3908
Total	44 Head Office Establishment	88000	93934	93934	99863

(In Thousands of Rupees)

		Actuals	Budget	Revised	Budget
Major /Sub-Major/Minor/Sub/Detailed Heads		2024-25	Estimate 2025-26	Estimate 2025-26	Estimate 2026-27
	66 Jorethang Sub-Division				
	00.66.01 Salaries	11769	21443	21443	24024
	00.66.02 Wages	1851	2407	2407	2660
	00.66.06 Medical Treatment	542	650	650	1
	00.66.07 Allowances	9052	2852	2852	3147
	00.66.11 Domestic Travel Expenses	320	220	220	220
	00.66.14 Rents, Rates & Taxes for Land and Building	561	583	583	583
Total	66 Jorethang Sub-Division	24095	28155	28155	30635
Total	00.101 Collection Charges	112095	122089	122089	130498
Total	2043 Collection Charges under State Goods and Services Tax	112095	122089	122089	130498
	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	485859	450000	450000	525000
Total	00.797 Transfer to Reserve Funds/Deposit Accounts	485859	450000	450000	525000
Total	2045 Other Taxes and Duties on Commodities & Services	485859	450000	450000	525000
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	2398	4400	4400	-
Total	60 Share of Pre-Operative Expenses, Corpus Fund and Advance User Charges	2398	4400	4400	-
Total	00.110 Goods and Services Tax Network (GSTN): Special Purpose Vehicle (SPV)	2398	4400	4400	-
Total	2047 Other Fiscal Services	2398	4400	4400	-
M.H.	2048 Appropriation for Reduction or Avoidance of Debt (Charged)				
	00.101 Sinking Funds				
	60 Market Loan				
	60.00.71 Sinking Fund	200000	210000	210000	210000
Total	60 Market Loan	200000	210000	210000	210000
Total	00.101 Sinking Funds	200000	210000	210000	210000
Total	2048 Appropriation for Reduction or Avoidance of Debt (Charged)	200000	210000	210000	210000
M.H.	2049 Interest Payments (Charged)				
	01 Interest on Internal Debt				
	01.101 Interest on Market Loans				
	00.00.45 Interest Payments	7997320	9421405	9407518	11391170
Total	01.101 Interest on Market Loans	7997320	9421405	9407518	11391170

(In Thousands of Rupees)

Major /Sub-Major/Minor/Sub/Detailed Heads		Actuals 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
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	77214	63686	63686	53028
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	77214	63686	63686	53028
01.200 Interest on Other Internal Debts					
	60 Life Insurance Corporation of India				
	60.00.45 Interest Payments	21137	15372	15372	11062
Total	60 Life Insurance Corporation of India	21137	15372	15372	11062
	61 General Insurance Corporation				
	61.00.45 Interest Payments	-	-	-	-
Total	61 General Insurance Corporation	-	-	-	-
	62 Rural Electrification Corporation				
	62.00.45 Interest Payments	-	1	1	1
Total	62 Rural Electrification Corporation	-	1	1	1
	63 National Insurance Company				
	63.00.45 Interest Payments	366	276	276	193
Total	63 National Insurance Company	366	276	276	193
	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	127992	154989	139984	128524
Total	66 NABARD	127992	154989	139984	128524
	68 UIDF				
	68.00.45 Interest Payments	-	-	-	-
Total	68 UIDF	-	-	-	-
Total	01.200 Interest on Other Internal Debts	149495	170639	155634	139781
Total	01 Interest on Internal Debt	8224029	9655730	9626838	11583979
	03 Interest on Small Savings, Provident Funds, etc.				
	03.104 Interest on State Provident Funds				
	67 General Provident Fund				
	67.00.45 Interest Payments	870000	800000	800000	750000
Total	67 General Provident Fund	870000	800000	800000	750000
Total	03.104 Interest on State Provident Funds	870000	800000	800000	750000

(In Thousands of Rupees)

Major /Sub-Major/Minor/Sub/Detailed Heads		Actuals 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
03.108 Interest on Insurance and Pension Fund					
	68 Sikkim State Government Employees Group Insurance Scheme.				
	68.00.45 Interest Payments	59808	90000	90000	110000
Total	68 Sikkim State Government Employees Group Insurance Scheme.	59808	90000	90000	110000
Total	03.108 Interest on Insurance and Pension Fund	59808	90000	90000	110000
Total	03 Interest on Small Savings, Provident Funds, etc.	929808	890000	890000	860000
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	27813	43490	43490	58889
60 NLCPR Loans					
	69.60.45 Interest Payments	314	1	1	1
Total	60 NLCPR Loans	314	1	1	1
61 NEC Loans					
	69.61.45 Interest Payments	161	1	1	1
Total	61 NEC Loans	161	1	1	1
Total	69 Block Loans	28288	43492	43492	58891
Total	04.101 Interest on Loans for State/ Union Territory Plan Schemes	28288	43492	43492	58891
04.103 Interest on Loans for Centrally Sponsored Plan Schemes					
	31 Police Department				
	60 Modernisation of Police				
	31.60.45 Interest Payments	298	184	184	69
Total	60 Modernisation of Police	298	184	184	69
Total	31 Police Department	298	184	184	69
44 Others					
	73 Interest on House Building Advance				
	44.73.45 Interest Payments	2120	2285	2285	1978
Total	73 Interest on House Building Advance	2120	2285	2285	1978
Total	44 Others	2120	2285	2285	1978
Total	04.103 Interest on Loans for Centrally Sponsored Plan Schemes	2418	2469	2469	2047
04.109 Interest on State Plan Loans Consolidated in terms of recommendations of the 12th Finance Commission					
	00.00.45 Interest Payments	26365	22027	22027	17688

(In Thousands of Rupees)

Major /Sub-Major/Minor/Sub/Detailed Heads		Actuals 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
Total	04.109 Interest on State Plan Loans Consolidated in terms of recommendations of the 12th Finance Commission	26365	22027	22027	17688
Total	04 Interest on Loans and Advances from Central Government	57071	67988	67988	78626
	05 Interest on Reserve Funds				
	05.105 Interest on General and Other Reserve Funds				
	60 State Compensatory Afforestation (SCA)				
	60.00.45 Interest Payments	75000	100000	100000	100000
Total	60 State Compensatory Afforestation (SCA)	75000	100000	100000	100000
Total	05.105 Interest on General and Other Reserve Funds	75000	100000	100000	100000
Total	05 Interest on Reserve Funds	75000	100000	100000	100000
Total	2049 Interest Payments (Charged)	9285908	10713718	10684826	12622605
M.H.	2052 Secretariat - General Services				
	00.090 Secretariat				
	10 Finance Department				
	10.00.01 Salaries	45721	70043	70043	78672
	10.00.02 Wages	10959	3534	3534	5037
	10.00.05 Rewards	-	1	1	1
	10.00.06 Medical Treatment	1563	2097	2097	1
	10.00.07 Allowances	25068	9629	9629	10955
	10.00.08 Leave Travel Concession	-	1	1	1
	10.00.09 Training Expenses	414	4001	4001	3001
	10.00.11 Domestic Travel Expenses	435	439	439	439
	10.00.12 Foreign Travel Expenses	-	1	1	1
	10.00.13 Office Expenses	6423	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	5916	1	1	1
	10.00.18 Rent for others	911	1	1	3701
	10.00.19 Digital Equipments	-	1	1	1
	10.00.21 Materials and Supplies	-	1	1	1
	10.00.24 Fuel and Lubricants	1362	1500	1500	1500
	10.00.26 Advertising and Publicity	-	1	1	1
	10.00.27 Minor Civil and Electric Works	-	-	-	1
	10.00.28 Professional Services	2124	1	1	1
	10.00.29 Repair and Maintenance	1649	1	1	896
	10.00.39 Bank and Agency Charges	-	1	1	1
	10.00.49 Other Revenue Expenditure	2062	8794	8794	8794
Total	10 Finance Department	104607	106476	106476	119434
	11 Sixth State Finance Commission				
	11.00.31 Grant in Aid General	-	-	-	-
Total	11 Sixth State Finance Commission	-	-	-	-

(In Thousands of Rupees)

Major /Sub-Major/Minor/Sub/Detailed Heads		Actuals 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
	12 XVI th Finance Commission Visit				
	12.00.49 Other Revenue Expenditure	5366	1	1	1
Total	12 XVI th Finance Commission Visit	5366	1	1	1
	13 MTFP Report				
	13.00.49 Other Revenue Expenditure	-	1000	1000	-
Total	13 MTFP Report	-	1000	1000	-
	14 State Finance Commission Division				
	14.00.49 Other Revenue Expenditure	-	6000	6000	1
Total	14 State Finance Commission Division	-	6000	6000	1
Total	00.090 Secretariat	109973	113477	113477	119436
Total	2052 Secretariat - General Services	109973	113477	113477	119436
M.H.	2054 Treasury & Accounts Administration				
	00.095 Directorate of Accounts & Treasuries				
	10 Finance Department				
	58 Directorate of Accounts				
	10.58.01 Salaries	11298	17474	17474	14873
	10.58.06 Medical Treatment	-	530	530	1
	10.58.07 Allowances	6511	1973	1973	1626
	10.58.08 Training Expenses	-	1	1	1
	10.58.11 Domestic Travel Expenses	18	55	55	55
	10.58.13 Office Expenses	632	700	700	700
	10.58.24 Fuel and Lubricants	-	1	1	1
	10.58.29 Repair and Maintenance	-	1	1	1
Total	58 Directorate of Accounts	18459	20735	20735	17258
	59 Internal Audit				
	10.59.01 Salaries	8267	13155	13155	12232
	10.59.02 Wages	357	542	542	350
	10.59.06 Medical Treatment	423	392	392	1
	10.59.07 Allowances	7379	1775	1775	1584
	10.59.11 Domestic Travel Expenses	550	900	900	900
	10.59.13 Office Expenses	420	683	683	683
	10.59.24 Fuel and Lubricants	260	1	1	1
	10.59.29 Repair and Maintenance	353	1	1	1
Total	59 Internal Audit	18009	17449	17449	15752
	60 Pension, Group Insurance & Provident Fund				
	10.60.01 Salaries	26993	44630	44630	49726
	10.60.02 Wages	2819	2721	2721	2347
	10.60.06 Medical Treatment	1931	1332	1332	1
	10.60.07 Allowances	20440	6037	6037	6662
	10.60.11 Domestic Travel Expenses	75	130	130	130
	10.60.13 Office Expenses	5037	6114	6114	6114
	10.60.16 Printing and Publications	-	350	350	350

(In Thousands of Rupees)

		Actuals	Budget	Revised	Budget
		2024-25	Estimate	Estimate	Estimate
Major /Sub-Major/Minor/Sub/Detailed Heads			2025-26	2025-26	2026-27
	10.60.24 Fuel and Lubricants	387	500	500	500
	10.60.26 Advertising and Publicity	67	150	150	150
	10.60.29 Repair and Maintenance	576	1	1	1
Total	60 Pension, Group Insurance & Provident Fund	58325	61965	61965	65981
Total	10 Finance Department	94793	100149	100149	98991
Total	00.095 Directorate of Accounts & Treasuries	94793	100149	100149	98991
00.096 Pay & Accounts Offices					
	00.44 Head Office Establishment				
	00.44.01 Salaries	23534	41319	41319	42993
	00.44.02 Wages	1354	1112	1112	1167
	00.44.06 Medical Treatment	1097	1234	1234	1
	00.44.07 Allowances	21680	5256	5256	5090
	00.44.11 Domestic Travel Expenses	200	200	200	200
	00.44.13 Office Expenses	2200	1500	1500	500
	00.44.16 Printing and Publications	50	50	50	50
	00.44.19 Digital Equipment	300	300	300	300
	00.44.21 Materials and Supplies	100	100	100	100
	00.44.24 Fuel and Lubricants	1000	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	1500
	00.44.49 Other Revenue Expenditure	250	250	250	250
Total	00.44 Head Office Establishment	53265	53823	53823	53153
	00.45 Gangtok District				
	00.45.01 Salaries	18259	28336	28336	27360
	00.45.02 Wages	586	708	708	714
	00.45.06 Medical Treatment	2341	850	850	1
	00.45.07 Allowances	12947	3780	3780	3579
	00.45.11 Domestic Travel Expenses	150	150	150	150
	00.45.13 Office Expenses	1399	1144	1144	1144
	00.45.16 Printing and Publications	100	100	100	100
	00.45.19 Digital Equipment	613	613	613	613
	00.45.21 Materials and Supplies	-	-	-	-
	00.45.24 Fuel and Lubricants	320	575	575	575
	00.45.26 Advertising and Publicity	-	1	1	1
	00.45.27 Minor Civil and Electric Works	518	518	518	518
	00.45.28 Professional Services	-	1	1	1
	00.45.29 Repair and Maintenance	600	600	600	600
	00.45.49 Other Revenue Expenditure	75	75	75	75
Total	00.45 Gangtok District	37908	37451	37451	35431
	00.46 Gyalshing District				
	00.46.01 Salaries	7301	11369	11369	11936
	00.46.02 Wages	187	403	403	403
	00.46.06 Medical Treatment	316	344	344	1

(In Thousands of Rupees)

		Actuals	Budget	Revised	Budget
		2024-25	Estimate	Estimate	Estimate
Major /Sub-Major/Minor/Sub/Detailed Heads		2024-25	2025-26	2025-26	2026-27
	00.46.07 Allowances	5619	1304	1304	1521
	00.46.11 Domestic Travel Expenses	650	650	650	650
	00.46.13 Office Expenses	1050	1050	1050	1050
	00.46.24 Fuel and Lubricants	373	373	373	373
	00.46.29 Repair and Maintenance	100	100	100	100
	00.46.49 Other Revenue Expenditure	500	500	500	500
Total	00.46 Gyalshing District	16096	16093	16093	16534
	00.47 Mangan District				
	00.47.01 Salaries	5415	9032	9032	9755
	00.47.02 Wages	544	303	303	183
	00.47.06 Medical Treatment	305	261	261	1
	00.47.07 Allowances	4431	1281	1281	1309
	00.47.11 Domestic Travel Expenses	270	270	270	270
	00.47.13 Office Expenses	953	953	953	953
	00.47.24 Fuel and Lubricants	350	350	350	350
	00.47.29 Repair and Maintenance	200	200	200	200
	00.47.49 Other Revenue Expenditure	20	20	20	20
Total	00.47 Mangan District	12488	12670	12670	13041
	00.48 Namchi District				
	00.48.01 Salaries	13895	22600	22600	21327
	00.48.02 Wages	935	751	751	486
	00.48.06 Medical Treatment	1329	685	685	1
	00.48.07 Allowances	9822	2907	2907	2772
	00.48.11 Domestic Travel Expenses	355	285	285	285
	00.48.13 Office Expenses	1015	1015	1015	1015
	00.48.24 Fuel and Lubricants	750	750	750	750
	00.48.29 Repair and Maintenance	700	700	700	700
	00.48.49 Other Revenue Expenditure	200	200	200	200
Total	00.48 Namchi District	29001	29893	29893	27536
	00.49 Pakyong District				
	00.49.01 Salaries	7171	10187	10187	10779
	00.49.02 Wages	352	1205	1205	975
	00.49.06 Medical Treatment	1844	309	309	1
	00.49.07 Allowances	4879	1288	1288	1359
	00.49.11 Domestic Travel Expenses	200	200	200	200
	00.49.13 Office Expenses	494	754	754	754
	00.49.24 Fuel and Lubricants	485	486	486	486
	00.49.27 Minor Civil and Electric works	216	270	270	270
	00.49.29 Repair and Maintenance	172	119	119	119
	00.49.49 Other Revenue Expenditure	-	1	1	1
Total	00.49 Pakyong District	15813	14819	14819	14944
	00.50 Soreng District				
	00.50.01 Salaries	6581	10032	10032	10683

(In Thousands of Rupees)

		Actuals	Budget	Revised	Budget
		2024-25	Estimate	Estimate	Estimate
Major /Sub-Major/Minor/Sub/Detailed Heads			2025-26	2025-26	2026-27
	00.50.02 Wages	1270	1402	1402	1281
	00.50.06 Medical Treatment	321	304	304	1
	00.50.07 Allowances	4379	1222	1222	1510
	00.50.11 Domestic Travel Expenses	325	325	325	325
	00.50.13 Office Expenses	1260	1000	1000	1000
	00.50.24 Fuel and Lubricants	324	324	324	324
	00.50.29 Repair and Maintenance	325	325	325	325
	00.50.49 Other Revenue Expenditure	200	200	200	200
Total	00.50 Soreng District	14985	15134	15134	15649
Total	00.096 Pay & Accounts Offices	179556	179883	179883	176288
	00.098 Local Fund Audit				
	00.44 Head Office Establishment				
	00.44.01 Salaries	5888	11751	11751	11288
	00.44.02 Wages	-	-	-	122
	00.44.06 Medical Treatment	310	356	356	1
	00.44.07 Allowances	4925	1482	1482	1384
	00.44.11 Domestic Travel Expenses	950	995	995	995
	00.44.13 Office Expenses	166	700	700	700
	00.44.24 Fuel and Lubricants	271	1	1	1
	00.44.29 Repair and Maintenance	310	1	1	1
	00.44.49 Other Revenue Expenditure	-	1	1	1
Total	00.44 Head Office Establishment	12820	15287	15287	14493
Total	00.098 Local Fund Audit	12820	15287	15287	14493
	00.800 Other Expenditure				
	42 Central Record Keeping Agency Charges				
	42.00.49 Other Revenue Expenditure	4423	-	-	7800
Total	42 Central Record Keeping Agency Charges	4423	-	-	7800
	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	-	18440	18440	1
	43.00.49 Other Revenue Expenditure	10885	9000	9000	25370
Total	43 Sikkim Integrated Financial Management System	10885	27443	27443	25374
Total	00.800 Other Expenditure	15308	27443	27443	33174
Total	2054 Treasury & Accounts Administration	302477	322762	322762	322946
M.H.	2071 Pensions and Other Retirement Benefits				
	01 Civil				
	01.101 Superannuation and Retirement Allowances				
	00.00.04 Pensionary Charges	6208160	8000000	7242660	4728918
Total	01.101 Superannuation and Retirement Allowances	6208160	8000000	7242660	4728918

(In Thousands of Rupees)

Major /Sub-Major/Minor/Sub/Detailed Heads		Actuals 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
01.102 Commuted Value of Pensions					
	00.00.04 Pensionary Charges	1427576	1850000	891627	2040000
Total	01.102 Commuted Value of Pensions	1427576	1850000	891627	2040000
01.104 Gratuities					
	60 Payment of Gratuities				
	60.00.04 Pensionary Charges	1825526	2420000	1248850	2660000
Total	01.104 Gratuities	1825526	2420000	1248850	2660000
01.105 Family Pensions					
	00.00.04 Pensionary Charges	1440864	1970000	1970000	2170000
Total	01.105 Family Pensions	1440864	1970000	1970000	2170000
01.115 Leave Encashment Benefits					
	00.00.04 Pensionary Charges	1387906	1720000	951841	1890000
Total	01.115 Leave Encashment Benefits	1387906	1720000	951841	1890000
01.117 Government Contribution for Defined Contribution Pension Scheme					
	00.00.04 Pensionary Charges	1438002	1600000	1600000	2920182
Total	01.117 Government Contribution for Defined Contribution Pension Scheme	1438002	1600000	1600000	2920182
Total	01 Civil	13728034	17560000	13904978	16409100
Total	2071 Pensions and Other Retirement Benefits	13728034	17560000	13904978	16409100
				3655022	
M.H.	2075 Miscellaneous General Services				
	00.103 State Lotteries				
	10 Finance Department				
	10.00.01 Salaries	17349	26620	26620	33018
	10.00.02 Wages	1475	6009	6009	4680
	10.00.06 Medical Treatment	598	806	806	1
	10.00.07 Allowances	13809	3564	3564	4510
	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
	10.00.49 Other Revenue Expenditure	-	-	-	1
Total	10 Finance Department	33995	37806	37806	43017
	11 Emoluments of Chairpersons, Advisors & OSDs				
	11.00.49 Other Revenue Expenditure	-	-	-	1638
Total	11 Emoluments of Chairpersons, Advisors & OSDs	-	-	-	1638
Total	00.103 State Lotteries	33995	37806	37806	44655

(In Thousands of Rupees)

Major /Sub-Major/Minor/Sub/Detailed Heads		Actuals 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
	00.104 Pension and Awards in consideration of Distinguished Services				
	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	-	1	1	1
	00.797 Transfer to Reserve Funds/Deposits Accounts				
	60 Guarantee Redemption Fund				
	60.00.71 Transfer to Guarantee Redemption Fund	50000	60000	10000	10000
	61 Special Development Fund (Lottery)				
	61.00.72 Transfer to Special Development Fund (Lottery)	-	-	-	-
Total	00.797 Transfer to Reserve Funds/Deposits Accounts	50000	60000	10000	10000
	00.800 Other Expenditure				
	00.00.49 Other Revenue Expenditure	222587	3396195	554621	1008900
Total	00.800 Other Expenditure	222587	3396195	554621	1008900
Total	2075 Miscellaneous General Services	306582	3494002	602428	1063556
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	1564	9900	9900	9900
Total	10 Finance Department	1564	9900	9900	9900
Total	60.104 Deposit Linked Insurance Scheme Government PF	1564	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	60 Ex-gratia Compensation to Families of Government Servants	-	1	1	1
Total	10 Finance Department	-	1	1	1
Total	60.200 Other Programmes	-	1	1	1
Total	60 Other Social Security & Welfare Programme	1564	9901	9901	9901
Total	2235 Social Security & Welfare	1564	9901	9901	9901
Total	REVENUE SECTION	24570816	33042440	26466952	31459462
Total	Charged	9535908	10983718	10904826	12842605
Total	Voted	15034908	22058722	15562126	18616857

(In Thousands of Rupees)

Major /Sub-Major/Minor/Sub/Detailed Heads		Actuals 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
CAPITAL SECTION					
M.H.	4070 Capital Outlay on Other Administrative Services				
	00.800 Other Expenditure				
	50 Finance Department				
	50.00.51 Motor Vehicles	9916	1	1	1
	50.00.52 Machinery and Equipment	-	1	1	1
	50.00.60 Other Capital Expenditure	-	10200	10200	26134
	50.00.71 Information, Computer, Telecommunication (ICT) Equipments	4213	41600	41600	14894
	50.00.74 Furniture and Fixture	-	1	1	1
	50.00.77 Other Fixed Assets	142	9997	9997	5000
Total	50 Finance Department	14271	61800	61800	46031
	51 Commercial Taxes Division				
	51.00.51 Motor Vehicles	4328	-	-	-
	51.00.71 Information, Computer, Telecommunication (ICT) Equipments	6012	8894	8894	-
	51.00.74 Furniture and Fixture	1941	-	-	-
Total	51 Commercial Taxes Division	12281	8894	8894	-
	52 PGIPF				
	52.00.71 Information, Computer, Telecommunication (ICT) Equipments	-	-	-	-
Total	52 PGIPF	-	-	-	-
	53 Strengthening of Public Finance IT Infrastructure				
	53.00.71 Information, Computer, Telecommunication (ICT) Equipments	-	-	-	200000
Total	53 Strengthening of Public Finance IT Infrastructure	-	-	-	200000
Total	00.800 Other Expenditure	26552	70694	70694	246031
Total	4070 Capital Outlay on Other Administrative Services	26552	70694	70694	246031
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	3300000	5800000	5800000	7440000
Total	60 Market Loans bearing Interest	3300000	5800000	5800000	7440000
Total	00.101 Market Loans	3300000	5800000	5800000	7440000
	00.103 Loans from Life Insurance Corporation of India				
	60 Loan for Housing				
	60.00.56 Repayment of Borrowings	70892	49864	49864	43144
Total	60 Loan for Housing	70892	49864	49864	43144
Total	00.103 Loans from Life Insurance Corporation of India	70892	49864	49864	43144

(In Thousands of Rupees)

Major /Sub-Major/Minor/Sub/Detailed Heads		Actuals 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
00.104 Loans from General Insurance Corporation of India					
	60 Loan for Housing				
	60.00.56 Repayment of Borrowings	-	1	1	1
Total	60 Loan for Housing	-	1	1	1
Total	00.104 Loans from General Insurance Corporation of India	-	1	1	1
00.105 Loans from NABARD					
	61 Loan for Rural Infrastructural Development				
	61.00.56 Repayment of Borrowings	492107	542903	542903	579969
Total	61 Loan for Rural Infrastructural Development	492107	542903	542903	579969
Total	00.105 Loans from NABARD	492107	542903	542903	579969
00.109 Loans from Other Institutions					
	63 Loans from National Insurance Corporation of India				
	63.00.56 Repayment of Borrowings	1028	880	880	880
Total	63 Loans from National Insurance Corporation of India	1028	880	880	880
	64 Loans from Rural Electrification Corporation of India				
	64.00.56 Repayment of Borrowings	-	1	1	1
Total	64 Loans from Rural Electrification Corporation of India	-	1	1	1
Total	00.109 Loans from Other Institutions	1028	881	881	881
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	126871	126871	91610
Total	00.111 Special Securities issued to National Small Savings Fund of the Central Government	161045	126871	126871	91610
Total	6003 Internal Debt of the State Government (Charged)	4025072	6520520	6520520	8155605
M.H.	6004 Loans & Advances from the Central Govt. (Charged)				
	01 Non-Plan Loans				
	01.201 House Building Advances				
	60 HBA to All India Service Officers				
	60.00.56 Repayment of Borrowings	-	-	-	-
Total	60 HBA to All India Service Officers	-	-	-	-
Total	01.201 House Building Advances	-	-	-	-
Total	01 Non-Plan Loans	-	-	-	-
	02 Loans for State/Union Territory Plan Schemes				
	02.101 Block Loans				
	00.00.56 Repayment of Borrowings	36218	14697	14697	7187

(In Thousands of Rupees)

Major /Sub-Major/Minor/Sub/Detailed Heads		Actuals 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
	60 NLCPR Loans				
	60.00.56 Repayment of Borrowings	3485	1	1	1
Total	60 NLCPR Loans	3485	1	1	1
Total	02.101 Block Loans	39703	14698	14698	7188
	02.105 State Plan Loans consolidated in terms of recommendations of the 12th Finance Commission				
	00.00.56 Repayment of borrowings	57844	57843	57843	57843
Total	02.105 State Plan Loans consolidated in terms of recommendations of the 12th Finance Commission	57844	57843	57843	57843
Total	02 Loans for State/Union Territory Plan Schemes	97547	72541	72541	65031
	04 Loans for Centrally Sponsored Plan Schemes				
	04.800 Other Loans				
	31 Police Department				
	65 Modernisation of Police				
	31.65.56 Repayment of Borrowings	940	940	940	574
Total	65 Modernisation of Police	940	940	940	574
Total	31 Police Department	940	940	940	574
Total	04.800 Other Loans	940	940	940	574
Total	04 Loans from Centrally Sponsored Plan Schemes	940	940	940	574
	05 Loans for Special Plan Schemes				
	05.101 Loans from North Eastern Council				
	00.00.56 Repayment of Borrowings	1399	1	1	1
Total	05.101 Loans from North Eastern Council	1399	1	1	1
Total	05 Loans for Special Plan Schemes	1399	1	1	1
	08 Centrally Sponsored Schemes				
	08.201 House Building Advances				
	60 HBA to All India Service Officers				
	60.00.56 Repayment of Borrowings	3529	3569	3569	3569
Total	60 HBA to All India Service Officers	3529	3569	3569	3569
Total	08.201 House Building Advances	3529	3569	3569	3569
Total	08 Centrally Sponsored Schemes	3529	3569	3569	3569
	09 Other Loans for States/Union Territory with Legislature Schemes				
	09.101 Block Loans				
	00.00.56 Repayment of Borrowings	9196	14057	14057	20366
Total	09.101 Block Loans	9196	14057	14057	20366
Total	09 Other Loans for States/Union Territory with Legislature Schemes	9196	14057	14057	20366
Total	6004 Loans & Advances from the Central Govt. (Charged)	112611	91108	91108	89541

(In Thousands of Rupees)

Major /Sub-Major/Minor/Sub/Detailed Heads		Actuals 2024-25	Budget Estimate 2025-26	Revised Estimate 2025-26	Budget Estimate 2026-27
M.H.	7610 Loans to Government Servants etc.				
	00.201 House Building Advances				
	61 House Building Advances to A.I.S. Officer				
	61.00.55 Loans and Advances	-	12500	2500	12500
Total	61 House Building Advances to A.I.S. Officer	-	12500	2500	12500
Total	00.201 House Building Advances	-	12500	2500	12500
	00.202 Advances for purchase of Motor Conveyances				
	62 Motor Conveyance to State Govt. Employees				
	62.00.55 Loans and Advances	-	1000	1000	1000
Total	62 Motor Conveyance to State Govt. Employees	-	1000	1000	1000
Total	00.202 Advances for purchase of Motor Conveyances	-	1000	1000	1000
Total	7610 Loans to Government Servants etc.	-	13500	3500	13500
Total	CAPITAL SECTION	4164235	6695822	6685822	8504677
Total	Charged	4137683	6611628	6611628	8245146
Total	Voted	26552	84194	74194	259531
Total	TOTAL	28735051	39738262	33152774	39964139
Total	Charged	13673591	17595346	17516454	21087751
Total	Voted	15061460	22142916	15636320	18876388

Rec	2052 Secretariat - General Services, 00.911-Recoveries of overpayment	21	-	-	-
Rec	2071 Pensions and Other Retirement Benefits, 01.901-Recoveries of overpayment	49	-	-	-
Rec	2071 Pensions and Other Retirement Benefits, 01.911-Recoveries of overpayment	447	-	-	-