DEMAND NO. 43
PANCHAYATI RAJ INSTITUTIONS

A -General Services (a) Organs of State	**2015**	Election
C. Economic services, (b) Rural Development	**2515**	Other Rural Development Programme
D. Grants-In-Aid and Contributions	**3604**	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions
A - Capital Account of General Services	**4070**	Capital Outlay on other Administrative Services

I. Estimate of the amount required in the year ending 31st March, 2027 to defray the charges in respect of Panchayati Raj Institutions

	Revenue	Capital	Total
Voted	**1848068**	**132300**	**1980368**

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

(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
		REVENUE SECTION				
M.H.	**2015**	**Election**				
	00.101	**Election Commission**				
	60	State Election Commission				
	60.00.01	Salaries	18800	31903	31903	31944
	60.00.02	Wages	1736	2000	2000	1656
	60.00.06	Medical Treatment	1141	931	931	1
	60.00.07	Allowances	12399	3755	3755	4602
	60.00.08	Leave Travel Concession	-	-	-	1
	60.00.11	Domestic Travel Expenses	181	181	181	181
	60.00.12	Foreign Travel Expenses	-	1	1	1
	60.00.13	Office Expenses	455	481	481	481
	60.00.14	Rent, Rates and Taxes for Land and Buildings	2094	666	1870	2200
	60.00.16	Printing and Publications	-	1	1	1
	60.00.18	Rent for others	-	1	1	1
	60.00.19	Digital Equipments	-	1	1	1
	60.00.24	Fuel and Lubricants	526	1	1	1
	60.00.28	Professional Services	-	1	1	1
	60.00.29	Repair and Maintenance	1235	500	500	1
	60.00.49	Other Revenue Expenditure	1128	-	-	2800
Total	60	State Election Commission	39695	40423	41627	43873
Total	**00.101**	**Election Commission**	39695	40423	41627	43873
	00.103	**Preparation & Printing Electoral Rolls**				
	60	State Election Commission				
	60.00.11	Domestic Travel Expenses	299	300	300	300
	60.00.16	Publications	911	600	600	600
	60.00.49	Other Revenue Expenditure	616	1000	1000	1000
Total	60	State Election Commission	1826	1900	1900	1900
Total	**00.103**	**Preparation & Printing Electoral Rolls**	1826	1900	1900	1900

(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
	00.109 Charges for Conduct of Election to Panchayats/ Local Bodies				
	61 Conduct of Election to Panchayat				
	61.00.11 Domestic Travel Expenses	200	300	300	300
	61.00.49 Other Revenue Expenditure	196	2874	2874	1
Total	61 Conduct of Election to Panchayat	396	3174	3174	301
	62 Conduct of Election to Municipal Bodies				
	62.00.11 Domestic Travel Expenses	-	500	500	500
	62.00.49 Other Revenue Expenditure	-	500	52341	500
Total	62 Conduct of Election to Municipal Bodies	-	1000	52841	1000
Total	**00.109 Charges for Conduct of Election to Panchayats/ Local Bodies**	396	4174	56015	1301
Total	**2015 Election**	41917	46497	99542	47074
M.H.	**2515 Other Rural Development Programme**				
	00.003 Training				
	63 Sikkim Institute of Rural Development				
	63.00.36 Grant in Aid Salaries	-	-	-	62377
Total	63 Sikkim Institute of Rural Development	-	-	-	62377
Total	**00.003 Training**	-	-	-	62377
	00.101 Panchayati Raj				
	00.44 Head Office Establishment				
	00.44.01 Salaries	51907	72222	72222	14827
	00.44.02 Wages	-	-	-	2130
	00.44.06 Medical Treatment	1528	2179	2179	1
	00.44.07 Allowances	35074	9416	9416	2023
	00.44.11 Domestic Travel Expenses	135	330	330	330
	00.44.13 Office Expenses	864	2995	2995	2994
	00.44.16 Printing and Publications	75	1	1	1
	00.44.18 Rent for Others	-	1	1	1
	00.44.19 Digital Equipments	583	1	1	1
	00.44.24 Fuel and Lubricants	-	-	-	1
	00.44.26 Advertising and Publicity	202	1	1	1
	00.44.27 Minor Civil and Electric Works	-	-	-	-
	00.44.29 Repair and Maintenance	1155	1	1	1
	00.44.49 Other Revenue Expenditure	913	1000	1000	1000
Total	00.44 Head Office Establishment	92436	88147	88147	23311
	00.46 Gyalshing District				
	00.46.01 Salaries	9771	15741	15741	1
	00.46.06 Medical Treatment	354	477	477	1
	00.46.07 Allowances	6486	2315	2315	-
	00.46.11 Domestic Travel Expenses	33	33	33	-
	00.46.13 Office Expenses	44	45	45	-
Total	00.46 Gyalshing District	16688	18611	18611	2

(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
	00.47 Mangan District				
	00.47.01 Salaries	1565	2734	2734	1
	00.47.06 Medical Treatment	78	83	83	-
	00.47.07 Allowances	1265	350	350	-
	00.47.11 Domestic Travel Expenses	33	33	33	-
	00.47.13 Office Expenses	45	45	45	-
Total	00.47 Mangan District	2986	3245	3245	1
	00.48 Namchi District				
	00.48.01 Salaries	9753	16625	16625	1
	00.48.06 Medical Treatment	309	504	504	-
	00.48.07 Allowances	6530	2354	2354	-
	00.48.11 Domestic Travel Expenses	33	33	33	-
	00.48.13 Office Expenses	67	67	67	-
Total	00.48 Namchi District	16692	19583	19583	1
	00.69 ADC (Development) Pakyong				
	00.69.01 Salaries	27320	44463	44463	1
	00.69.02 Wages	2927	6613	6613	-
	00.69.06 Medical Treatment	1217	1347	1347	1
	00.69.07 Allowances	20620	6079	6079	-
	00.69.11 Domestic Travel Expenses	42	42	42	-
	00.69.13 Office Expenses	350	400	400	-
	00.69.24 Fuel and Lubricants	-	1	1	-
	00.69.29 Repair and Maintenance	-	1	1	-
Total	00.69 ADC (Development) Pakyong	52476	58946	58946	2
	00.70 ADC (Development) Ravangla				
	00.70.01 Salaries	7487	12099	12099	1
	00.70.02 Wages	1677	2218	2218	-
	00.70.06 Medical Treatment	477	367	367	1
	00.70.07 Allowances	4835	1606	1606	-
	00.70.11 Domestic Travel Expenses	42	42	42	-
	00.70.13 Office Expenses	28	400	400	-
	00.70.24 Fuel and Lubricants	223	1	1	-
	00.70.29 Repair and Maintenance	100	1	1	-
Total	00.70 ADC (Development) Ravangla	14869	16734	16734	2
	00.71 ADC (Development) Soreng				
	00.71.01 Salaries	16864	26874	26874	1
	00.71.02 Wages	749	406	406	-
	00.71.06 Medical Treatment	35	814	814	1
	00.71.07 Allowances	13037	3816	3816	-
	00.71.11 Domestic Travel Expenses	42	42	42	-
	00.71.13 Office Expenses	164	400	400	-
	00.71.24 Fuel and Lubricants	159	1	1	-

(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
	00.71.29	Repair and Maintenance	28	1	1	-
Total	00.71	ADC (Development) Soreng	31078	32354	32354	2
	00.72	ADC (Development) Chungthang				
	00.72.01	Salaries	1992	3046	3046	1
	00.72.02	Wages	1267	511	511	-
	00.72.06	Medical Treatment	89	92	92	1
	00.72.07	Allowances	1186	388	388	-
	00.72.11	Domestic Travel Expenses	42	42	42	-
	00.72.13	Office Expenses	78	400	400	-
	00.72.24	Fuel and Lubricants	131	1	1	-
	00.72.29	Repair and Maintenance	116	1	1	-
Total	00.72	ADC (Development) Chungthang	4901	4481	4481	2
	39	Rashtriya Gram Swaraj Abhiyan (RGSA)				
	50	Rashtriya Gram Swaraj Abhiyan (RGSA) (Central Share)				
	39.50.49	Other Revenue Expenditure	-	-	-	83900
Total	50	Rashtriya Gram Swaraj Abhiyan (RGSA) (Central Share)	-	-	-	83900
	51	Rashtriya Gram Swaraj Abhiyan (RGSA) (State Share)				
	39.51.49	Other Revenue Expenditure	-	-	-	11025
Total	51	Rashtriya Gram Swaraj Abhiyan (RGSA) (State Share)	-	-	-	11025
Total	39	Rashtriya Gram Swaraj Abhiyan (RGSA)	-	-	-	94925
	60	Emoluments of Chairpersons, Advisors & OSDs				
	60.00.49	Other Revenue Expenditure	-	-	-	2241
Total	60	Emoluments of Chairpersons, Advisors & OSDs	-	-	-	2241
Total	**00.101**	**Panchayati Raj**	232126	242101	242101	120489
	00.196	**Assistance to Zilla Parishads / District Level Panchayats**				
	61	Grants to Zilla Parishads for Administrative Expenses				
	61.00.36	Grant in Aid Salaries	162894	192528	192528	1
	45	Gangtok District				
	61.45.36	Grant in Aid Salaries	-	-	-	33056
Total	45	Gangtok District	-	-	-	33056
	46	Gyalshing District				
	61.46.36	Grant in Aid Salaries	-	-	-	24616
Total	46	Gyalshing District	-	-	-	24616

(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
	47	Mangan District				
	61.47.36	Grant in Aid Salaries	-	-	-	25252
Total	47	Mangan District	-	-	-	25252
	48	Namchi Distict				
	61.48.36	Grant in Aid Salaries	-	-	-	40484
Total	48	Namchi Distict	-	-	-	40484
	49	Pakyong District				
	61.49.36	Grant in Aid Salaries	-	-	-	16353
Total	49	Pakyong District	-	-	-	16353
	50	Soreng District				
	61.50.36	Grant in Aid Salaries	-	-	-	14817
Total	50	Soreng District	-	-	-	14817
Total	61	Grants to Zilla Parishads for Administrative Expenses	162894	192528	192528	154579
	62	Discretionary Grant to Zilla Panchayats				
	62.00.49	Other Revenue Expenditure	2900	2900	2900	3560
Total	62	Discretionary Grant to Zilla Panchayats	2900	2900	2900	3560
	63	Local Area Development Fund for Adhakshya and Upadhakshya				
	63.00.49	Other Revenue Expenditure	1800	1800	1800	3600
Total	63	Local Area Development Fund for Adhakshya and Upadhakshya	1800	1800	1800	3600
	64	Honorarium to Zilla Panchayats				
	64.00.49	Other Revenue Expenditure	-	-	-	52848
Total	64	Honorarium to Zilla Panchayats	-	-	-	52848
Total	**00.196**	**Assistance to Zilla Parishads / District Level Panchayats**	167594	197228	197228	214587
	00.198	**Assistance to Gram Panchayats**				
	61	Grants to Gram Panchayats for Administrative Expenses				
	61.00.36	Grant in Aid Salaries	408007	472014	472014	5676
	10	Rakdong- Tintek BAC				
	61.10.36	Grant in Aid Salaries	-	-	-	7878
Total	10	Rakdong- Tintek BAC	-	-	-	7878
	11	Khamdong BAC				
	61.11.36	Grant in Aid Salaries	-	-	-	7192
Total	11	Khamdong BAC	-	-	-	7192

(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	Martam BAC				
	61.12.36	Grant in Aid Salaries	-	-	-	4492
Total	12	Martam BAC	-	-	-	4492
	13	Ranka BAC				
	61.13.36	Grant in Aid Salaries	-	-	-	7334
Total	13	Ranka BAC	-	-	-	7334
	14	Nandok BAC				
	61.14.36	Grant in Aid Salaries	-	-	-	9190
Total	14	Nandok BAC	-	-	-	9190
	15	Chongrang BAC				
	61.15.36	Grant in Aid Salaries	-	-	-	8814
Total	15	Chongrang BAC	-	-	-	8814
	16	Yuksom BAC				
	61.16.36	Grant in Aid Salaries	-	-	-	6581
Total	16	Yuksom BAC	-	-	-	6581
	17	Gyalshing BAC				
	61.17.36	Grant in Aid Salaries	-	-	-	10166
Total	17	Gyalshing BAC	-	-	-	10166
	18	Dentam BAC				
	61.18.36	Grant in Aid Salaries	-	-	-	9823
Total	18	Dentam BAC	-	-	-	9823
	19	Hee Martam BAC				
	61.19.36	Grant in Aid Salaries	-	-	-	6090
Total	19	Hee Martam BAC	-	-	-	6090
	20	Kabi Tingda BAC				
	61.20.36	Grant in Aid Salaries	-	-	-	11878
Total	20	Kabi Tingda BAC	-	-	-	11878
	21	Mangan BAC				
	61.21.36	Grant in Aid Salaries	-	-	-	10989
Total	21	Mangan BAC	-	-	-	10989
	22	Chungthang BAC				
	61.22.36	Grant in Aid Salaries	-	-	-	6104
Total	22	Chungthang BAC	-	-	-	6104

(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
	23	Passingdong BAC				
	61.23.36	Grant in Aid Salaries	-	-	-	9019
Total	23	Passingdong BAC	-	-	-	9019
	24	Yangang BAC				
	61.24.36	Grant in Aid Salaries	-	-	-	8757
Total	24	Yangang BAC	-	-	-	8757
	25	Temi BAC				
	61.25.36	Grant in Aid Salaries	-	-	-	7832
Total	25	Temi BAC	-	-	-	7832
	26	Namthang BAC				
	61.26.36	Grant in Aid Salaries	-	-	-	13212
Total	26	Namthang BAC	-	-	-	13212
	27	Sumbuk BAC				
	61.27.36	Grant in Aid Salaries	-	-	-	4023
Total	27	Sumbuk BAC	-	-	-	4023
	28	Namchi BAC				
	61.28.36	Grant in Aid Salaries	-	-	-	16925
Total	28	Namchi BAC	-	-	-	16925
	29	Nandugaon BAC				
	61.29.36	Grant in Aid Salaries	-	-	-	4167
Total	29	Nandugaon BAC	-	-	-	4167
	30	Sikkip BAC				
	61.30.36	Grant in Aid Salaries	-	-	-	2908
Total	30	Sikkip BAC	-	-	-	2908
	31	Ravangla BAC				
	61.31.36	Grant in Aid Salaries	-	-	-	11604
Total	31	Ravangla BAC	-	-	-	11604
	32	Duga BAC				
	61.32.36	Grant in Aid Salaries	-	-	-	5167
Total	32	Duga BAC	-	-	-	5167
	33	Pakyong BAC				
	61.33.36	Grant in Aid Salaries	-	-	-	10956
Total	33	Pakyong BAC	-	-	-	10956

(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
	34	Rhenock BAC				
	61.34.36	Grant in Aid Salaries	-	-	-	6869
Total	34	Rhenock BAC	-	-	-	6869
	35	Regu BAC				
	61.35.36	Grant in Aid Salaries	-	-	-	9853
Total	35	Regu BAC	-	-	-	9853
	36	Parakha BAC				
	61.36.36	Grant in Aid Salaries	-	-	-	3698
Total	36	Parakha BAC	-	-	-	3698
	37	Namcheybong BAC				
	61.37.36	Grant in Aid Salaries	-	-	-	7046
Total	37	Namcheybong BAC	-	-	-	7046
	38	Kaluk BAC				
	61.38.36	Grant in Aid Salaries	-	-	-	4032
Total	38	Kaluk BAC	-	-	-	4032
	39	Mangalbarey BAC				
	61.39.36	Grant in Aid Salaries	-	-	-	5127
Total	39	Mangalbarey BAC	-	-	-	5127
	40	Baiguney BAC				
	61.40.36	Grant in Aid Salaries	-	-	-	6159
Total	40	Baiguney BAC	-	-	-	6159
	41	Chumbong BAC				
	61.41.36	Grant in Aid Salaries	-	-	-	5359
Total	41	Chumbong BAC	-	-	-	5359
	42	Soreng BAC				
	61.42.36	Grant in Aid Salaries	-	-	-	11104
Total	42	Soreng BAC	-	-	-	11104
	43	Daramdin BAC				
	61.43.36	Grant in Aid Salaries	-	-	-	11253
Total	43	Daramdin BAC	-	-	-	11253
Total	61	Grants to Gram Panchayats for Administrative Expenses	408007	472014	472014	277277
	62	Discretionary Grant to Gram Panchayats				
	62.00.49	Other Revenue Expenditure	14268	14268	14268	14268
Total	62	Discretionary Grant to Gram Panchayats	14268	14268	14268	14268

(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
	63	Honorarium to Gram Panchayats				
	63.00.49	Other Revenue Expenditure	-	-	-	255324
Total	63	Honorarium to Gram Panchayats	-	-	-	255324
Total	**00.198**	**Assistance to Gram Panchayats**	422275	486282	486282	546869
	00.789	**Special Component Plan for Scheduled Castes**				
	39	Rashtriya Gram Swaraj Abhiyan (RGSA)				
	50	Rashtriya Gram Swaraj Abhiyan (RGSA) (Central Share)				
	39.50.49	Other Revenue Expenditure	-	-	-	5400
Total	50	Rashtriya Gram Swaraj Abhiyan (RGSA) (Central Share)	-	-	-	5400
	51	Rashtriya Gram Swaraj Abhiyan (RGSA) (State Share)				
	39.51.49	Other Revenue Expenditure	-	-	-	700
Total	51	Rashtriya Gram Swaraj Abhiyan (RGSA) (State Share)	-	-	-	700
Total	39	Rashtriya Gram Swaraj Abhiyan (RGSA)	-	-	-	6100
Total	**00.789**	**Special Component Plan for Scheduled Castes**	-	-	-	6100
	00.796	**Tribal Area Sub-plan**				
	39	Rashtriya Gram Swaraj Abhiyan (RGSA)				
	50	Rashtriya Gram Swaraj Abhiyan (RGSA) (Central Share)				
	39.50.49	Other Revenue Expenditure	-	-	-	44000
Total	50	Rashtriya Gram Swaraj Abhiyan (RGSA) (Central Share)	-	-	-	44000
	51	Rashtriya Gram Swaraj Abhiyan (RGSA) (State Share)				
	39.51.49	Other Revenue Expenditure	-	-	-	5775
Total	51	Rashtriya Gram Swaraj Abhiyan (RGSA) (State Share)	-	-	-	5775
Total	39	Rashtriya Gram Swaraj Abhiyan (RGSA)	-	-	-	49775
Total	**00.796**	**Tribal Area Sub-plan**	-	-	-	49775
Total	**2515**	**Other Rural Development Programme**	821995	925611	925611	1000197
M.H.	**3604**	**Compensation and Assignments to Local Bodies and Panchayati Raj Institutions**				
	00.200	**Other Miscellaneous Compensations and Assignments**				
	80	Basic Grant recommendation by 15th Finance Commission				
	80.00.71	Zilla Panchayat	19451	19800	21550	-
	80.00.72	Gram Panchayat	110220	112200	112200	-
Total	80	Basic Grant recommendation by 15th Finance Commission	129671	132000	133750	-

(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
	81	Tied Grant recommendation by 15th Finance Commission				
	81.00.71	Zilla Panchayat	43958	29700	29700	-
	81.00.72	Gram Panchayat	249095	168300	168300	-
Total	81	Tied Grant recommendation by 15th Finance Commission	293053	198000	198000	-
	82	Share of Net proceeds recommended by the 5th State Finance Commission				
	82.00.71	Zilla Panchayat	156293	-	-	-
	82.00.72	Gram Panchayat	271625	-	-	-
Total	82	Share of Net proceeds recommended by the 5th State Finance Commission	427918	-	-	-
	83	State Level Capacity Building Fund recommended under 5th State Finance Commission				
	83.00.71	State Capacity Building Fund	34253	-	-	-
Total	83	State Level Capacity Building Fund recommended under 5th State Finance Commission	34253	-	-	-
	84	Special Incentive Grant recommended under 5th State Finance Commission				
	84.00.72	Gram Panchayat	51381	-	-	-
Total	84	Special Incentive Grant recommended under 5th State Finance Commission	51381	-	-	-
	85	Share of Net proceeds recommended by the 6th State Finance Commission				
	62	Basic Grant to Gram Panchayat recommended by 6th SFC				
	85.62.49	Other Revenue Expenditure	-	186203	139727	192229
Total	62	Basic Grant to Gram Panchayat recommended by 6th SFC	-	186203	139727	192229
	63	Basic Grant to Zilla Panchayat recommended by 6th SFC				
	85.63.49	Other Revenue Expenditure	-	79802	79802	82383
Total	63	Basic Grant to Zilla Panchayat recommended by 6th SFC	-	79802	79802	82383
	64	Performance Grant to Gram Panchayat recommended by 6th SFC				
	85.64.49	Other Revenue Expenditure	-	46551	46551	48057
Total	64	Performance Grant to Gram Panchayat recommended by 6th SFC	-	46551	46551	48057
	65	Performance Grant to Zilla Panchayat recommended by 6th SFC				
	85.65.49	Other Revenue Expenditure	-	19950	19950	20596

(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	65	Performance Grant to Zilla Panchayat recommended by 6th SFC	-	19950	19950	20596
	66	Minimum Assured Grant to Gram Panchayat recommended by 6th SFC				
	85.66.49	Other Revenue Expenditure	-	119400	119400	119400
Total	66	Minimum Assured Grant to Gram Panchayat recommended by 6th SFC	-	119400	119400	119400
Total	85	Share of Net proceeds recommended by the 6th State Finance Commission	-	451906	405430	462665
	86	Enabling Grant recommended by the 6th SFC				
	63	Digitization Grant for IT Infrastructure to be managed by the Directorate of Panchayat				
	86.63.31	Grant in Aid (General)	-	18998	-	31055
Total	63	Digitization Grant for IT Infrastructure to be managed by the Directorate of Panchayat	-	18998	-	31055
	64	Other Office Infrastructure including Office Furniture to be managed by the Directorate of Panchayat				
	86.64.31	Grant in Aid (General)	-	6333	6333	10352
Total	64	Other Office Infrastructure including Office Furniture to be managed by the Directorate of Panchayat	-	6333	6333	10352
Total	86	Enabling Grant recommended by the 6th SFC	-	25331	6333	41407
	87	State Capacity Building Fund as recommended under 6th State Finance Commission				
	87.00.49	Other Revenue Expenditure	-	23864	-	16725
Total	87	State Capacity Building Fund as recommended under 6th State Finance Commission	-	23864	-	16725
	88	Basic Grant recommendation by 16th Finance Commission				
	60	Zilla Panchayat				
	88.60.49	Other Revenue Expenditure	-	-	-	84000
Total	60	Zilla Panchayat	-	-	-	84000
	61	Gram Panchayat				
	88.61.49	Other Revenue Expenditure	-	-	-	196000
Total	61	Gram Panchayat	-	-	-	196000
Total	88	Basic Grant recommendation by 16th Finance Commission	-	-	-	280000
Total	**00.200**	**Other Miscellaneous Compensations and Assignments**	936276	831101	743513	800797

(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	**3604**	**Compensation and Assignments to Local Bodies and Panchayati Raj Institutions**	936276	831101	743513	800797
Total		**REVENUE SECTION**	1800188	1803209	1768666	1848068
		CAPITAL SECTION				
M.H.	**4070**	**Capital Outlay on Other Administrative Services**				
	00.101	**Election**				
	60	State Election Commission				
	60.00.51	Motor Vehicles	3931	-	-	-
	60.00.71	Information, Computer, Telecommunication (ICT) Equipments	-	500	500	-
	60.00.72	Furniture and Fixtures	87	-	-	-
Total	60	State Election Commission	4018	500	500	-
Total	**00.101**	**Election**	4018	500	500	-
Total	**4070**	**Capital Outlay on Other Administrative Services**	4018	500	500	-
M.H.	**4515**	**Capital Outlay on Rural Development Programmes**				
	00.101	**Panchayati Raj**				
	39	Rashtriya Gram Swaraj Abhiyan (RGSA)				
	50	Rashtriya Gram Swaraj Abhiyan (RGSA) (Central Share)				
	39.50.60	Other Capital Expenditure	-	-	-	35800
Total	50	Rashtriya Gram Swaraj Abhiyan (RGSA) (Central Share)	-	-	-	35800
	51	Rashtriya Gram Swaraj Abhiyan (RGSA) (State Share)				
	39.51.60	Other Capital Expenditure	-	-	-	4725
Total	51	Rashtriya Gram Swaraj Abhiyan (RGSA) (State Share)	-	-	-	4725
Total	39	Rashtriya Gram Swaraj Abhiyan (RGSA)	-	-	-	40525
	44	Head Office Establishment				
	44.00.71	Information, Computer, Telecommunication (ICT) Equipments	-	-	-	1000
	44.00.60	Other Capital Expenditure	-	-	-	1500
	44.00.74	Furniture and Fixture	-	-	-	1000
Total	44	Head Office Establishment	-	-	-	3500
	51	Construction of Gram Prasasan Kendras (Sanction 2025-26)				
	51.00.52	Buildings and Structures	-	-	-	35000
Total	51	Construction of Gram Prasasan Kendras (Sanction 2025-26)	-	-	-	35000

(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
	52 Construction of Panchayat Ghar at Gelling- Baiguney GPU under Soreng District				
	52.00.52 Buildings and Structures	-	-	-	5400
Total	52 Construction of Panchayat Ghar at Gelling- Baiguney GPU under Soreng District	-	-	-	5400
	53 Construction of GPK at Mangmoo GPU under Gyalshing District				
	53.00.52 Buildings and Structures	-	-	-	3000
Total	53 Construction of GPK at Mangmoo GPU under Gyalshing District	-	-	-	3000
	54 Construction of GPK at Sankhu GPU under Gyalshing District				
	54.00.52 Buildings and Structures	-	-	-	3000
Total	54 Construction of GPK at Sankhu GPU under Gyalshing District	-	-	-	3000
	55 Construction of GPK at Suldung Kamling at Rinchenpong under Soreng District				
	55.00.52 Buildings and Structures	-	-	-	2500
Total	55 Construction of GPK at Suldung Kamling at Rinchenpong under Soreng District	-	-	-	2500
	56 Construction of GPK at Singling GPU under Soreng District				
	56.00.52 Buildings and Structures	-	-	-	2500
Total	56 Construction of GPK at Singling GPU under Soreng District	-	-	-	2500
	57 Construction of GPK at Malbasey GPU under Soreng District				
	57.00.52 Buildings and Structures	-	-	-	2500
Total	57 Construction of GPK at Malbasey GPU under Soreng District	-	-	-	2500
	58 Construction of GPK at West Panden GPU under Pakyong District				
	58.00.52 Buildings and Structures	-	-	-	3000
Total	58 Construction of GPK at West Panden GPU under Pakyong District	-	-	-	3000
	59 Construction of GPK at Kyongnosla GPU under Gangtok District				
	59.00.52 Buildings and Structures	-	-	-	3000
Total	59 Construction of GPK at Kyongnosla GPU under Gangtok District	-	-	-	3000

(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	Repair of Various Gram Prasasan Kendras				
	60.00.52	Buildings and Structures	-	-	-	2200
Total	60	Repair of Various Gram Prasasan Kendras	-	-	-	2200
	61	Vertical Extension of Parengaon GPK at Rinchenpong, Soreng District				
	61.00.52	Buildings and Structures	-	-	-	2500
Total	61	Vertical Extension of Parengaon GPK at Rinchenpong, Soreng District	-	-	-	2500
Total	**00.101**	**Panchayati Raj**	-	-	-	108625
	00.789	**Special Component Plan for Scheduled Castes**				
	39	Rashtriya Gram Swaraj Abhiyan (RGSA)				
	50	Rashtriya Gram Swaraj Abhiyan (RGSA) (Central Share)				
	39.50.60	Other Capital Expenditure	-	-	-	2200
Total	50	Rashtriya Gram Swaraj Abhiyan (RGSA) (Central Share)	-	-	-	2200
	51	Rashtriya Gram Swaraj Abhiyan (RGSA) (State Share)				
	39.51.60	Other Capital Expenditure	-	-	-	300
Total	51	Rashtriya Gram Swaraj Abhiyan (RGSA) (State Share)	-	-	-	300
Total	39	Rashtriya Gram Swaraj Abhiyan (RGSA)	-	-	-	2500
Total	**00.789**	**Special Component Plan for Scheduled Castes**	-	-	-	2500
	00.796	**Tribal Area Sub-plan**				
	39	Rashtriya Gram Swaraj Abhiyan (RGSA)				
	50	Rashtriya Gram Swaraj Abhiyan (RGSA) (Central Share)				
	39.50.60	Other Capital Expenditure	-	-	-	18700
Total	50	Rashtriya Gram Swaraj Abhiyan (RGSA) (Central Share)	-	-	-	18700
	51	Rashtriya Gram Swaraj Abhiyan (RGSA) (State Share)				
	39.51.60	Other Capital Expenditure	-	-	-	2475
Total	51	Rashtriya Gram Swaraj Abhiyan (RGSA) (State Share)	-	-	-	2475
Total	39	Rashtriya Gram Swaraj Abhiyan (RGSA)	-	-	-	21175
Total	**00.796**	**Tribal Area Sub-plan**	-	-	-	21175
Total	**4515**	**Capital Outlay on Rural Development Programmes**	-	-	-	132300
Total		**CAPITAL SECTION**	4018	500	500	132300
Total		**Voted**	1804206	1803709	1769166	1980368
Rec	*2515*	*Other Rural Development Programme,00.911- Deduct recoveries of over payments*	*24*	-	-	-