

**DEMAND NO. 10  
FINANCE**

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

I. Estimate of the amount required in the year ending 31st March, 2025 to defray the charges in respect of Finance

	<b>Revenue</b>	<b>Capital</b>	<b>Total</b>
<i>Charged</i>	<b>9433427</b>	<b>4135921</b>	<b>13569348</b>
<b>Voted</b>	<b>19205900</b>	<b>67233</b>	<b>19273133</b>

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

*(In Thousands of Rupees)*

	Actuals 2022-23	Budget Estimate 2023-24	Revised Estimate 2023-24	Budget Estimate 2024-25
<b>REVENUE SECTION</b>				
M.H. <b>2020 Collection of Taxes on Income and Expenditure</b>				
<b>00.105 Collection Charges - Taxes on Professions, Trades, Callings and Employment</b>				
44 Head Office Establishment				
00.44.01 Salaries	14305	16030	16030	10903
00.44.06 Medical Treatment	-	1	1	545
00.44.07 Allowances	-	1	1	8827
00.44.11 Domestic Travel Expenses	132	131	131	131
00.44.12 Foreign Travel Expenses	-	1	1	1
00.44.13 Office Expenses	4680	824	824	824
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	-	2000	1999	4708
00.44.50 Other Charges	1275	-	-	-

(In Thousands of Rupees)

Major /Sub-Major/Minor/Sub/Detailed Heads		Actuals	Budget	Revised	Budget
		2022-23	Estimate 2023-24	Estimate 2023-24	Estimate 2024-25
Total	44 Head Office Establishment	20392	19390	19389	26341
	66 Jorethang Sub-Division				
	00.66.01 Salaries	7288	7472	7472	4821
	00.66.06 Medical Treatment	-	1	1	241
	00.66.07 Allowances	-	1	1	3925
	00.66.11 Domestic Travel Expenses	67	61	61	61
	00.66.13 Office Expenses	683	251	251	251
	00.66.24 Fuel and Lubricants	-	1	1	1
	00.66.29 Repair and Maintenance	-	1	1	1
Total	66 Jorethang Sub-Division	8038	7788	7788	9301
Total	<b>00.105 Collection Charges - Taxes on Professions, Trades, Callings and Employment</b>	28430	27178	27177	35642
Total	<b>2020 Collection of Taxes on Income and Expenditure</b>	28430	27178	27177	35642
M.H.	<b>2030 Stamps and Registration</b>				
	01 Stamps- Judicial				
	<b>01.101 Cost of Stamps</b>				
	00.00.49 Other Revenue Expenditure	-	1650	1650	1650
	00.00.71 Judicial Stamps	1002	-	-	-
Total	<b>01.101 Cost of Stamps</b>	1002	1650	1650	1650
Total	01 Stamps- Judicial	1002	1650	1650	1650
	02 Stamps -Non-Judicial				
	<b>02.101 Cost of Stamps</b>				
	00.00.49 Other Revenue Expenditure	-	550	550	550
Total	<b>02.101 Cost of Stamps</b>	-	550	550	550
Total	02 Stamps- Non-Judicial	-	550	550	550
Total	<b>2030 Stamps and Registration</b>	1002	2200	2200	2200
	<b>2043 Collection Charges under State Goods and Services Tax</b>				
	<b>00.101 Collection Charges</b>				
	44 Head Office Establishment				
	00.44.01 Salaries	65261	72536	72536	40698
	00.44.02 Wages	3934	4240	4240	4338
	00.44.06 Medical Treatment	-	1	1	2035
	00.44.07 Allowances	-	1	1	32800
	00.44.08 Leave Travel Concession	-	1	1	-
	00.44.09 Training Expenses	-	1	1	1400
	00.44.11 Domestic Travel Expenses	427	440	440	440
	00.44.13 Office Expenses	4100	4097	4097	4097
	00.44.14 Rents, Rates & Taxes for Land and Building	311	439	439	439
	00.44.18 Rent for others	-	1	1	1
	00.44.24 Fuel and Lubricants	-	1	1	1
	00.44.27 Minor Civil and Electric Works	-	-	1	1
	00.44.29 Repair and Maintenance	-	1	1	2020

(In Thousands of Rupees)

Major /Sub-Major/Minor/Sub/Detailed Heads		Actuals	Budget	Revised	Budget
		2022-23	Estimate 2023-24	Estimate 2023-24	Estimate 2024-25
	00.44.49 Other Revenue Expenditure	-	3908	3908	3908
	00.44.50 Other Charges	3705	-	-	-
Total	44 Head Office Establishment	77738	85667	85668	92178
	66 Jorethang Sub-Division				
	00.66.01 Salaries	15613	17544	17544	12701
	00.66.02 Wages	1798	1851	1851	1851
	00.66.06 Medical Treatment	-	1	1	635
	00.66.07 Allowances	-	1	1	10280
	00.66.11 Domestic Travel Expenses	421	220	220	220
	00.66.14 Rents, Rates & Taxes for Land and Building	583	583	583	583
Total	66 Jorethang Sub-Division	18415	20200	20200	26270
Total	<b>00.101 Collection Charges</b>	96153	105867	105868	118448
Total	<b>2043 Collection Charges under State Goods and Services Tax</b>	96153	105867	105868	118448
	<b>2045 Other Taxes and Duties on Commodities &amp; Services</b>				
	<b>00.797 Transfer to Reserve Funds/Deposit Accounts</b>				
	00.00.71 Transfer to the Sikkim Transport Infrastructure Development Fund	346837	400000	400000	420000
Total	<b>00.797 Transfer to Reserve Funds/Deposit Accounts</b>	346837	400000	400000	420000
Total	<b>2045 Other Taxes and Duties on Commodities &amp; Services</b>	346837	400000	400000	420000
M.H.	<b>2047 Other Fiscal Services</b>				
	<b>00.110 Goods and Services Tax Network (GSTN): Special Purpose Vehicle (SPV)</b>				
	00.00.71 Share of Pre-Operative Expenses, Corpus Fund and Advance User Charges	1021	-	-	-
	60 Share of Pre-Operative Expenses, Corpus Fund and Advance User Charges				
	60.00.49 Other Revenue Expenditure	-	2000	2000	2400
Total	60 Share of Pre-Operative Expenses, Corpus Fund and Advance User Charges	-	2000	2000	2400
Total	<b>00.110 Goods and Services Tax Network (GSTN): Special Purpose Vehicle (SPV)</b>	1021	2000	2000	2400
Total	<b>2047 Other Fiscal Services</b>	1021	2000	2000	2400
M.H.	<b>2048 Appropriation for Reduction or Avoidance of Debt (Charged)</b>				
	<b>00.101 Sinking Funds</b>				
	60 Market Loan				
	60.00.71 Sinking Fund	150000	150000	150000	200000
Total	60 Market Loan	150000	150000	150000	200000
Total	<b>00.101 Sinking Funds</b>	150000	150000	150000	200000

(In Thousands of Rupees)

Major /Sub-Major/Minor/Sub/Detailed Heads		Actuals	Budget	Revised	Budget
		2022-23	Estimate 2023-24	Estimate 2023-24	Estimate 2024-25
Total	<b>2048 Appropriation for Reduction or Avoidance of Debt (Charged)</b>	<b>150000</b>	<b>150000</b>	<b>150000</b>	<b>200000</b>
M.H.	<b>2049 Interest Payments (Charged)</b>				
	01 Interest on Internal Debt				
	01.101 Interest on Market Loans				
	00.00.45 Interest Payments	5936875	7723386	7001243	7833570
Total	<b>01.101 Interest on Market Loans</b>	<b>5936875</b>	<b>7723386</b>	<b>7001243</b>	<b>7833570</b>
	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	104269	90741	90741	77215
Total	<b>01.125 Interest on Special Central Government Securities issued to NSSF against reinvestment of sums received on redemption of Special Central/ State Government Securities</b>	<b>104269</b>	<b>90741</b>	<b>90741</b>	<b>77215</b>
	01.200 Interest on Other Internal Debts				
	60 Life Insurance Corporation of India				
	60.00.45 Interest Payments	36158	28258	28258	21146
Total	<b>60 Life Insurance Corporation of India</b>	<b>36158</b>	<b>28258</b>	<b>28258</b>	<b>21146</b>
	61 General Insurance Corporation				
	61.00.45 Interest Payments	-	1	1	1
Total	<b>61 General Insurance Corporation</b>	<b>-</b>	<b>1</b>	<b>1</b>	<b>1</b>
	62 Rural Electrification Corporation				
	62.00.45 Interest Payments	4344	2288	2288	1
Total	<b>62 Rural Electrification Corporation</b>	<b>4344</b>	<b>2288</b>	<b>2288</b>	<b>1</b>
	63 National Insurance Company				
	63.00.45 Interest Payments	583	575	575	366
Total	<b>63 National Insurance Company</b>	<b>583</b>	<b>575</b>	<b>575</b>	<b>366</b>
	64 National Co-operative Development Corporation				
	64.00.45 Interest Payments	38	1	1	-
Total	<b>64 National Co-operative Development Corporation</b>	<b>38</b>	<b>1</b>	<b>1</b>	<b>-</b>
	65 Bank Over Draft				
	65.00.45 Interest Payments	-	1	1	1
Total	<b>65 Bank Over Draft</b>	<b>-</b>	<b>1</b>	<b>1</b>	<b>1</b>
	66 NABARD				
	66.00.45 Interest Payments	87867	100755	100755	143253
Total	<b>66 NABARD</b>	<b>87867</b>	<b>100755</b>	<b>100755</b>	<b>143253</b>

(In Thousands of Rupees)

Major /Sub-Major/Minor/Sub/Detailed Heads		(In Thousands of Rupees)			
		Actuals 2022-23	Budget Estimate 2023-24	Revised Estimate 2023-24	Budget Estimate 2024-25
	67 SIDBI				
	67.00.45 Interest Payments	-	25000	-	-
Total	67 SIDBI	-	25000	-	-
	68 UIDF				
	68.00.45 Interest Payments	-	-	-	4063
Total	68 UIDF	-	-	-	4063
Total	<b>01.200 Interest on Other Internal Debts</b>	128990	156879	131879	168831
Total	01 Interest on Internal Debt	6170134	7971006	7223863	8079616
	03 Interest on Small Savings, Provident Funds, etc.				
	<b>03.104 Interest on State Provident Funds</b>				
	67 General Provident Fund				
	67.00.45 Interest Payments	800000	850000	850000	870000
Total	67 General Provident Fund	800000	850000	850000	870000
Total	<b>03.104 Interest on State Provident Funds</b>	800000	850000	850000	870000
	<b>03.108 Interest on Insurance and Pension Fund</b>				
	68 Sikkim State Government Employees Group Insurance Scheme.				
	68.00.45 Interest Payments	69831	72000	72000	72000
Total	68 Sikkim State Government Employees Group Insurance Scheme.	69831	72000	72000	72000
Total	<b>03.108 Interest on Insurance and Pension Fund</b>	69831	72000	72000	72000
Total	03 Interest on Small Savings, Provident Funds, etc.	869831	922000	922000	942000
	04 Interest on Loans and Advances from Central Government				
	<b>04.101 Interest on Loans for State/ Union Territory Plan Schemes</b>				
	69 Block Loans				
	69.00.45 Interest Payments	33444	41571	31583	32878
	69.00.46 Interest on NLCPR Loans	1890	-	-	-
	69.00.47 Interest on NEC Loans	666	-	-	-
	60 NLCPR Loans				
	69.60.45 Interest Payments	-	953	953	314
Total	60 NLCPR Loans	-	953	953	314
	61 NEC Loans				
	69.61.45 Interest Payments	-	414	414	161
Total	61 NEC Loans	-	414	414	161
Total	69 Block Loans	36000	42938	32950	33353
Total	<b>04.101 Interest on Loans for State/ Union Territory Plan Schemes</b>	36000	42938	32950	33353

(In Thousands of Rupees)

Major /Sub-Major/Minor/Sub/Detailed Heads		Actuals 2022-23	Budget Estimate 2023-24	Revised Estimate 2023-24	Budget Estimate 2024-25
<b>04.103 Interest on Loans for Centrally Sponsored Plan Schemes</b>					
	31 Police Department				
	60 Modernisation of Police				
	31.60.45 Interest Payments	543	415	415	300
Total	60 Modernisation of Police	543	415	415	300
Total	31 Police Department	543	415	415	300
	44 Others				
	73 Interest on House Building Advance				
	44.73.45 Interest Payments	1490	2064	2064	1793
Total	73 Interest on House Building Advance	1490	2064	2064	1793
Total	44 Others	1490	2064	2064	1793
Total	<b>04.103 Interest on Loans for Centrally Sponsored Plan Schemes</b>	2033	2479	2479	2093
<b>04.109 Interest on State Plan Loans Consolidated in terms of recommendations of the 12th Finance Commission</b>					
	00.00.45 Interest Payments	33777	30088	30088	26365
Total	<b>04.109 Interest on State Plan Loans Consolidated in terms of recommendations of the 12th Finance Commission</b>	33777	30088	30088	26365
Total	04 Interest on Loans and Advances from Central Government	71810	75505	65517	61811
	05 Interest on Reserve Funds				
<b>05.105 Interest on General and Other Reserve Funds</b>					
	60 State Compensatory Afforestation (SCA)				
	60.00.45 Interest Payments	70015	150000	43396	100000
Total	60 State Compensatory Afforestation (SCA)	70015	150000	43396	100000
Total	<b>05.105 Interest on General and Other Reserve Funds</b>	70015	150000	43396	100000
Total	05 Interest on Reserve Funds	70015	150000	43396	100000
Total	<b>2049 Interest Payments (Charged)</b>	7181790	9118511	8254776	9183427
<b>M.H. 2052 Secretariat - General Services</b>					
<b>00.090 Secretariat</b>					
10 Finance Department					
	10.00.01 Salaries	58381	61210	61210	39010
	10.00.02 Wages	6891	7617	7617	12380
	10.00.05 Rewards	-	1	1	1
	10.00.06 Medical Treatment	-	1	1	1951
	10.00.07 Allowances	-	1	1	31734
	10.00.08 Leave Travel Concession	-	1	1	1
	10.00.09 Training Expenses	-	1	1	3001
	10.00.11 Domestic Travel Expenses	430	439	439	439
	10.00.12 Foreign Travel Expenses	-	1	1	1

(In Thousands of Rupees)

Major /Sub-Major/Minor/Sub/Detailed Heads	Actuals	Budget	Revised	Budget
	2022-23	Estimate 2023-24	Estimate 2023-24	Estimate 2024-25
10.00.13 Office Expenses	11259	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	-	1	1	1
10.00.18 Rent for others	-	1	1	1
10.00.19 Digital Equipments	-	1	1	1
10.00.21 Materials and Supplies	-	1	1	1
10.00.24 Fuel and Lubricants	-	1	1	1500
10.00.26 Advertising and Publicity	-	1	1	1
10.00.28 Professional Services	-	1	1	1
10.00.29 Repair and Maintenance	-	1	1	1
10.00.39 Bank and Agency Charges	-	1	1	1
10.00.49 Other Revenue Expenditure	-	8794	8794	8794
10.00.50 Other Charges	13335	-	-	-
<b>Total</b> 10 Finance Department	<b>90296</b>	<b>84503</b>	<b>84503</b>	<b>105248</b>
11 Sixth State Finance Commission				
11.00.31 Grant in Aid General	-	1200	1200	1
<b>Total</b> 11 Sixth State Finance Commission	<b>-</b>	<b>1200</b>	<b>1200</b>	<b>1</b>
12 XVI th Finance Commission Visit				
12.00.49 Other Revenue Expenditure	-	-	-	500
<b>Total</b> 12 XVI th Finance Commission Visit	<b>-</b>	<b>-</b>	<b>-</b>	<b>500</b>
13 MTFP Report				
13.00.49 Other Revenue Expenditure	-	-	-	1000
<b>Total</b> 13 MTFP Report	<b>-</b>	<b>-</b>	<b>-</b>	<b>1000</b>
<b>Total</b> <b>00.090 Secretariat</b>	<b>90296</b>	<b>85703</b>	<b>85703</b>	<b>106749</b>
<b>Total</b> <b>2052 Secretariat - General Services</b>	<b>90296</b>	<b>85703</b>	<b>85703</b>	<b>106749</b>
<b>M.H.</b> <b>2054 Treasury &amp; Accounts Administration</b>				
<b>00.095 Directorate of Accounts &amp; Treasuries</b>				
10 Finance Department				
58 Directorate of Accounts				
10.58.01 Salaries	15942	21119	21119	9684
10.58.06 Medical Treatment	-	1	1	484
10.58.07 Allowances	-	1	1	7713
10.58.08 Training Expenses	-	1	1	1
10.58.11 Domestic Travel Expenses	53	55	55	55
10.58.13 Office Expenses	657	658	658	658
10.58.24 Fuel and Lubricants	-	1	1	1
10.58.29 Repair and Maintenance	-	1	1	1
<b>Total</b> 58 Directorate of Accounts	<b>16652</b>	<b>21837</b>	<b>21837</b>	<b>18597</b>
59 Internal Audit				
10.59.01 Salaries	15555	18239	18239	8754
10.59.02 Wages	332	368	368	368

(In Thousands of Rupees)

Major /Sub-Major/Minor/Sub/Detailed Heads		Actuals	Budget	Revised	Budget
		2022-23	Estimate 2023-24	Estimate 2023-24	Estimate 2024-25
	10.59.06 Medical Treatment	-	1	1	438
	10.59.07 Allowances	-	1	1	7066
	10.59.11 Domestic Travel Expenses	497	400	400	550
	10.59.13 Office Expenses	598	498	498	1033
	10.59.24 Fuel and Lubricants	-	1	1	1
	10.59.29 Repair and Maintenance	-	1	1	1
Total	59 Internal Audit	16982	19509	19509	18211
	60 Pension, Group Insurance & Provident Fund				
	10.60.01 Salaries	46224	47968	47968	26524
	10.60.02 Wages	2043	2048	2048	2802
	10.60.06 Medical Treatment	-	1	1	1326
	10.60.07 Allowances	-	1	1	21374
	10.60.11 Domestic Travel Expenses	57	130	130	130
	10.60.13 Office Expenses	5910	4714	4714	6114
	10.60.16 Printing and Publications	-	1	1	350
	10.60.24 Fuel and Lubricants	-	1	1	500
	10.60.26 Advertising and Publicity	-	1	1	150
	10.60.29 Repair and Maintenance	-	1	1	1
Total	60 Pension, Group Insurance & Provident Fund	54234	54866	54866	59271
Total	10 Finance Department	87868	96212	96212	96079
Total	<b>00.095 Directorate of Accounts &amp; Treasuries</b>	87868	96212	96212	96079
	<b>00.096 Pay &amp; Accounts Offices</b>				
	00.44 Head Office Establishment				
	00.44.01 Salaries	42255	42059	42059	23534
	00.44.02 Wages	1172	1217	1217	1363
	00.44.06 Medical Treatment	-	1	1	1177
	00.44.07 Allowances	-	1	1	27280
	00.44.11 Domestic Travel Expenses	149	119	119	200
	00.44.13 Office Expenses	2362	1184	1184	2200
	00.44.16 Printing and Publications	-	1	1	50
	00.44.19 Digital Equipment	-	1	1	300
	00.44.21 Materials and Supplies	-	1	1	100
	00.44.24 Fuel and Lubricants	-	1	1	1000
	00.44.26 Advertising and Publicity	-	1	1	1
	00.44.28 Professional Services	-	1	1	1
	00.44.29 Repair and Maintenance	-	1	1	1500
	00.44.49 Other Revenue Expenditure	-	1	1	250
Total	00.44 Head Office Establishment	45938	44589	44589	58956
	00.45 Gangtok District				
	00.45.01 Salaries	33969	29638	29638	16826
	00.45.02 Wages	464	464	464	586
	00.45.06 Medical Treatment	-	1	1	841
	00.45.07 Allowances	-	1	1	13547
	00.45.11 Domestic Travel Expenses	149	99	99	150



(In Thousands of Rupees)

Major /Sub-Major/Minor/Sub/Detailed Heads	Actuals	Budget	Revised	Budget
	2022-23	Estimate 2023-24	Estimate 2023-24	Estimate 2024-25
00.45.13 Office Expenses	4498	892	892	1144
00.45.16 Printing and Publications	-	1	1	100
00.45.19 Digital Equipment	-	1	1	613
00.45.21 Materials and Supplies	-	1	1	-
00.45.24 Fuel and Lubricants	-	1	1	575
00.45.26 Advertising and Publicity	-	1	1	1
00.45.27 Minor Civil and Electric Works	-	-	-	518
00.45.28 Professional Services	-	1	1	1
00.45.29 Repair and Maintenance	-	1	1	600
00.45.49 Other Revenue Expenditure	-	1	1	75
<b>Total</b> 00.45 Gangtok District	<b>39080</b>	<b>31103</b>	<b>31103</b>	<b>35577</b>
00.46 Gyalshing District				
00.46.01 Salaries	18734	13397	13397	6655
00.46.02 Wages	-	115	115	187
00.46.06 Medical Treatment	-	1	1	333
00.46.07 Allowances	-	1	1	5619
00.46.11 Domestic Travel Expenses	325	275	275	650
00.46.13 Office Expenses	1378	997	997	1050
00.46.24 Fuel and Lubricants	-	1	1	373
00.46.29 Repair and Maintenance	-	1	1	100
00.46.49 Other Revenue Expenditure	-	1	1	500
<b>Total</b> 00.46 Gyalshing District	<b>20437</b>	<b>14789</b>	<b>14789</b>	<b>15467</b>
00.47 Mangan District				
00.47.01 Salaries	9507	10278	10278	6104
00.47.02 Wages	471	471	471	544
00.47.06 Medical Treatment	-	1	1	305
00.47.07 Allowances	-	1	1	4908
00.47.11 Domestic Travel Expenses	220	220	220	270
00.47.13 Office Expenses	1856	953	953	953
00.47.24 Fuel and Lubricants	-	1	1	350
00.47.29 Repair and Maintenance	-	1	1	200
00.47.49 Other Revenue Expenditure	-	1	1	20
<b>Total</b> 00.47 Mangan District	<b>12054</b>	<b>11927</b>	<b>11927</b>	<b>13654</b>
00.48 Namchi District				
00.48.01 Salaries	24619	24615	24615	11814
00.48.02 Wages	1043	1043	1043	935
00.48.06 Medical Treatment	-	1	1	591
00.48.07 Allowances	-	1	1	9573
00.48.11 Domestic Travel Expenses	270	220	220	3285
00.48.13 Office Expenses	1846	1097	1097	1015
00.48.24 Fuel and Lubricants	-	1	1	750
00.48.29 Repair and Maintenance	-	1	1	700
00.48.49 Other Revenue Expenditure	-	1	1	200
<b>Total</b> 00.48 Namchi District	<b>27778</b>	<b>26980</b>	<b>26980</b>	<b>28863</b>

(In Thousands of Rupees)

Major /Sub-Major/Minor/Sub/Detailed Heads	Actuals 2022-23	Budget Estimate 2023-24	Revised Estimate 2023-24	Budget Estimate 2024-25
00.49 Pakyong District				
00.49.01 Salaries	4442	11939	11939	7996
00.49.02 Wages	109	237	237	362
00.49.06 Medical Treatment	-	1	1	400
00.49.07 Allowances	-	1	1	6324
00.49.11 Domestic Travel Expenses	100	150	150	200
00.49.13 Office Expenses	999	797	797	494
00.49.24 Fuel and Lubricants	-	1	1	486
00.49.27 Minor Civil and Electric works	-	1	1	270
00.49.29 Repair and Maintenance	-	1	1	119
00.49.49 Other Revenue Expenditure	-	1	1	1
Total 00.49 Pakyong District	5650	13129	13129	16652
00.50 Soreng District				
00.50.01 Salaries	4496	9464	9464	6468
00.50.02 Wages	541	817	817	1270
00.50.06 Medical Treatment	-	1	1	323
00.50.07 Allowances	-	1	1	5195
00.50.11 Domestic Travel Expenses	150	200	200	325
00.50.13 Office Expenses	1600	797	797	1260
00.50.24 Fuel and Lubricants	-	1	1	324
00.50.29 Repair and Maintenance	-	1	1	325
00.50.49 Other Revenue Expenditure	-	1	1	200
Total 00.50 Soreng District	6787	11283	11283	15690
Total <b>00.096 Pay &amp; Accounts Offices</b>	157724	153800	153800	184859
<b>00.098 Local Fund Audit</b>				
00.44 Head Office Establishment				
00.44.01 Salaries	12097	11740	11740	6040
00.44.02 Wages	49	125	125	-
00.44.06 Medical Treatment	-	1	1	302
00.44.07 Allowances	-	1	1	4929
00.44.11 Domestic Travel Expenses	990	900	900	950
00.44.13 Office Expenses	613	397	397	745
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	13749	13167	13167	12969
Total <b>00.098 Local Fund Audit</b>	13749	13167	13167	12969
<b>00.800 Other Expenditure</b>				
42 Central Record Keeping Agency Charges				
42.00.49 Other Revenue Expenditure	-	5000	5000	5000
42.00.50 Other Charges	5507	-	-	-
Total 42 Central Record Keeping Agency Charges	5507	5000	5000	5000

(In Thousands of Rupees)

Major /Sub-Major/Minor/Sub/Detailed Heads		Actuals	Budget	Revised	Budget
		2022-23	Estimate 2023-24	Estimate 2023-24	Estimate 2024-25
	43 Sikkim Integrated Financial Management System				
	43.00.02 Wages	5098	-	-	-
	43.00.18 Rent for Others	-	-	-	1
	43.00.19 Digital Equipment	-	-	-	1
	43.00.21 Materials and Supplies	-	-	-	1
	43.00.29 Repair and Maintenance	-	-	-	1
	43.00.49 Other Revenue Expenditure	-	8400	8400	17900
	43.00.50 Sikkim Integrated Financial Management System Version 2.0 (SIFMS)	-	1	1	-
Total	43 Sikkim Integrated Financial Management System	5098	8401	8401	17904
Total	<b>00.800 Other Expenditure</b>	10605	13401	13401	22904
Total	<b>2054 Treasury &amp; Accounts Administration</b>	269946	276580	276580	316811
M.H.	<b>2071 Pensions and Other Retirement Benefits</b>				
	01 Civil				
	<b>01.101 Superannuation and Retirement Allowances</b>				
	00.00.04 Pensionary Charges	-	5350000	5350000	6350000
	00.00.71 Superannuation & Retirement Allowances	4710880	-	-	-
Total	<b>01.101 Superannuation and Retirement Allowances</b>	4710880	5350000	5350000	6350000
	<b>01.102 Commuted Value of Pensions</b>				
	00.00.04 Pensionary Charges	1427805	1610000	1610000	1770000
Total	<b>01.102 Commuted Value of Pensions</b>	1427805	1610000	1610000	1770000
	<b>01.104 Gratuities</b>				
	60 Payment of Gratuities				
	60.00.04 Pensionary Charges	1705286	1840000	1840000	2200000
Total	<b>01.104 Gratuities</b>	1705286	1840000	1840000	2200000
	<b>01.105 Family Pensions</b>				
	00.00.04 Pensionary Charges	1289971	1550000	1550000	1790000
Total	<b>01.105 Family Pensions</b>	1289971	1550000	1550000	1790000
	<b>01.115 Leave Encashment Benefits</b>				
	00.00.04 Pensionary Charges	-	1410000	1410000	1650000
	00.00.76 Leave Encashment	1251059	-	-	-
Total	<b>01.115 Leave Encashment Benefits</b>	1251059	1410000	1410000	1650000
	<b>01.117 Government Contribution for Defined Contribution Pension Scheme</b>				
	00.00.04 Pensionary Charges	-	1200000	1200000	1300000
	00.00.78 State Govt. Contribution towards Contributory Pension Fund	1077886	-	-	-
Total	<b>01.117 Government Contribution for Defined Contribution Pension Scheme</b>	1077886	1200000	1200000	1300000
Total	01 Civil	11462887	12960000	12960000	15060000
Total	<b>2071 Pensions and Other Retirement Benefits</b>	11462887	12960000	12960000	15060000

(In Thousands of Rupees)

Major /Sub-Major/Minor/Sub/Detailed Heads		Actuals	Budget	Revised	Budget
		2022-23	Estimate 2023-24	Estimate 2023-24	Estimate 2024-25
M.H.	<b>2075 Miscellaneous General Services</b>				
	<b>00.103 State Lotteries</b>				
	10 Finance Department				
	10.00.01 Salaries	26042	25820	25820	13641
	10.00.02 Wages	1653	4539	4539	6473
	10.00.06 Medical Treatment	-	1	1	682
	10.00.07 Allowances	-	1	1	15632
	10.00.11 Domestic Travel Expenses	343	549	549	549
	10.00.12 Foreign Travel Expenses	-	1	1	1
	10.00.13 Office Expenses	257	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	28295	31168	31168	37235
Total	<b>00.103 State Lotteries</b>	28295	31168	31168	37235
	<b>00.104 Pension and Awards in consideration of Distinguished Services</b>				
	00.00.40 Awards and Prizes	-	1	1	-
	10 Finance Department				
	10.00.40 Awards and Prizes	-	-	-	1
Total	10 Finance Department	-	-	-	1
Total	<b>00.104 Pension and Awards in consideration of Distinguished Services</b>	-	1	1	1
	<b>00.797 Transfer to Reserve Funds/Deposits Accounts</b>				
	60 Guarantee Redemption Fund				
	60.00.71 Transfer to Guarantee Redemption Fund	30000	30000	30000	50000
	61 Special Development Fund ( Lottery)				
	61.00.72 Transfer to Special Development Fund (Lottery)	100000	-	-	100000
Total	<b>00.797 Transfer to Reserve Funds/Deposits Accounts</b>	130000	30000	30000	150000
	<b>00.800 Other Expenditure</b>				
	00.00.49 Other Revenue Expenditure	-	3678149	211487	2996513
	00.00.50 Other Charges (Includes Commission to Bank)	176967	-	-	-
Total	<b>00.800 Other Expenditure</b>	176967	3678149	211487	2996513
Total	<b>2075 Miscellaneous General Services</b>	335262	3739318	272656	3183749
M.H.	<b>2235 Social Security &amp; Welfare</b>				
	60 Other Social Security & Welfare Programme				
	<b>60.104 Deposit Linked Insurance Scheme Government PF</b>				
	10 Finance Department				
	10.00.49 Other Revenue Expenditure	-	9900	9900	9900
	10.00.71 Deposit Linked Insurance Scheme	5318	-	-	-
Total	10 Finance Department	5318	9900	9900	9900

(In Thousands of Rupees)

		Actuals	Budget	Revised	Budget
Major /Sub-Major/Minor/Sub/Detailed Heads		2022-23	Estimate	Estimate	Estimate
		2023-24	2023-24	2023-24	2024-25
Total	<b>60.104 Deposit Linked Insurance Scheme Government PF</b>	5318	9900	9900	9900
	<b>60.200 Other Programmes</b>				
	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	<b>60.200 Other Programmes</b>	-	1	1	1
Total	60 Other Social Security & Welfare Programme	5318	9901	9901	9901
Total	<b>2235 Social Security &amp; Welfare</b>	5318	9901	9901	9901
Total	<b>REVENUE SECTION</b>	19968942	26877258	22546861	28639327
Total	<b>Charged</b>	7361790	9298511	8434776	9433427
Total	<b>Voted</b>	12607152	17578747	14112085	19205900
<b>CAPITAL SECTION</b>					
M.H.	<b>4070 Capital Outlay on Other Administrative Services</b>				
	<b>00.800 Other Expenditure</b>				
	50 Finance Department				
	50.00.51 Motor Vehicles	-	1	1	1
	50.00.52 Machinery and Equipment	-	1	1	1
	50.00.60 Other Capital Expenditure	-	1	1	10201
	50.00.71 Information, Computer, Telecommunication (ICT) Equipments	-	1	4904	9401
	50.00.74 Furniture and Fixture	-	1	1	1
	50.00.77 Other Fixed Assets	-	9995	9995	9995
Total	50 Finance Department	-	10000	14903	29600
	51 Commercial Taxes Division				
	51.00.51 Motor Vehicles	-	-	-	4447
	51.00.71 Information, Computer, Telecommunication (ICT) Equipments	-	-	-	17686
	51.00.74 Furniture and Fixture	-	-	-	2000
Total	51 Commercial Taxes Division	-	-	-	24133
Total	<b>00.800 Other Expenditure</b>	-	10000	14903	53733
Total	<b>4070 Capital Outlay on Other Administrative Services</b>	-	10000	14903	53733
M.H.	<b>6003 Internal Debt of the State Government (Charged)</b>				
	<b>00.101 Market Loans</b>				
	60 Market Loans bearing Interest				
	60.00.56 Repayment of Borrowings	940000	2150000	2150000	3300000
Total	60 Market Loans bearing Interest	940000	2150000	2150000	3300000
Total	<b>00.101 Market Loans</b>	940000	2150000	2150000	3300000

(In Thousands of Rupees)

Major /Sub-Major/Minor/Sub/Detailed Heads		Actuals	Budget	Revised	Budget
		2022-23	Estimate 2023-24	Estimate 2023-24	Estimate 2024-25
<b>00.103 Loans from Life Insurance Corporation of India</b>					
60 Loan for Housing					
	60.00.56 Repayment of Borrowings	89005	82579	82579	70893
Total	60 Loan for Housing	89005	82579	82579	70893
Total	<b>00.103 Loans from Life Insurance Corporation of India</b>	89005	82579	82579	70893
<b>00.104 Loans from General Insurance Corporation of India</b>					
60 Loan for Housing					
	60.00.56 Repayment of Borrowings	-	1	1	-
Total	60 Loan for Housing	-	1	1	-
Total	<b>00.104 Loans from General Insurance Corporation of India</b>	-	1	1	-
<b>00.105 Loans from NABARD</b>					
61 Loan for Rural Infrastructural Development					
	61.00.56 Repayment of Borrowings	349232	432834	432834	489382
Total	61 Loan for Rural Infrastructural Development	349232	432834	432834	489382
Total	<b>00.105 Loans from NABARD</b>	349232	432834	432834	489382
<b>00.106 Compensation and Other Bonds</b>					
66 Special Power Bonds					
	66.00.56 Repayment of Borrowings	-	1	1	-
Total	<b>00.106 Compensation and Other Bonds</b>	-	1	1	-
<b>00.108 Loan from National Co-operative Development Corporation</b>					
63 Loans for Co-operatives					
	63.00.56 Repayment of Borrowings	523	1	1	-
Total	<b>00.108 Loan from National Co-operative Development Corporation</b>	523	1	1	-
<b>00.109 Loans from Other Institutions</b>					
63 Loans from National Insurance Corporation of India					
	63.00.56 Repayment of Borrowings	1176	1176	1176	1028
Total	63 Loans from National Insurance Corporation of India	1176	1176	1176	1028
64 Loans from Rural Electrification Corporation of India					
	64.00.56 Repayment of Borrowings	22143	22143	22143	1
Total	64 Loans from Rural Electrification Corporation of India	22143	22143	22143	1
Total	<b>00.109 Loans from Other Institutions</b>	23319	23319	23319	1029

(In Thousands of Rupees)

Major /Sub-Major/Minor/Sub/Detailed Heads		Actuals	Budget	Revised	Budget
		2022-23	Estimate 2023-24	Estimate 2023-24	Estimate 2024-25
	<b>00.111 Special Securities issued to National Small Savings Fund of the Central Government</b>				
	65 Loans from NSSF				
	65.00.56 Repayment of borrowings	161045	161045	161045	161045
Total	<b>00.111 Special Securities issued to National Small Savings Fund of the Central Government</b>	161045	161045	161045	161045
Total	<b>6003 Internal Debt of the State Government (Charged)</b>	1563124	2849780	2849780	4022349
M.H.	<b>6004 Loans &amp; Advances from the Central Govt. (Charged)</b>				
	01 Non-Plan Loans				
	<b>01.201 House Building Advances</b>				
	60 HBA to All India Service Officers				
	60.00.56 Repayment of Borrowings	2405	3354	3354	1
Total	60 HBA to All India Service Officers	2405	3354	3354	1
Total	<b>01.201 House Building Advances</b>	2405	3354	3354	1
Total	01 Non-Plan Loans	2405	3354	3354	1
	02 Loans for State/Union Territory Plan Schemes				
	<b>02.101 Block Loans</b>				
	00.00.56 Repayment of Borrowings	38855	39287	39287	37207
	00.00.57 Repayment of NLCPR Loans	9169	-	-	-
	60 NLCPR Loans				
	60.00.56 Repayment of Borrowings	-	6591	6591	3486
Total	60 NLCPR Loans	-	6591	6591	3486
Total	<b>02.101 Block Loans</b>	48024	45878	45878	40693
	<b>02.105 State Plan Loans consolidated in terms of recommendations of the 12th Finance Commission</b>				
	00.00.56 Repayment of borrowings	56725	57098	57098	57844
Total	<b>02.105 State Plan Loans consolidated in terms of recommendations of the 12th Finance Commission</b>	56725	57098	57098	57844
Total	02 Loans for State/Union Territory Plan Schemes	104749	102976	102976	98537
	04 Loans for Centrally Sponsored Plan Schemes				
	<b>04.800 Other Loans</b>				
	31 Police Department				
	65 Modernisation of Police				
	31.65.56 Repayment of Borrowings	1043	957	957	940
Total	65 Modernisation of Police	1043	957	957	940
Total	31 Police Department	1043	957	957	940
Total	<b>04.800 Other Loans</b>	1043	957	957	940
Total	04 Loans from Centrally Sponsored Plan Schemes	1043	957	957	940

(In Thousands of Rupees)

Major /Sub-Major/Minor/Sub/Detailed Heads		Actuals	Budget	Revised	Budget
		2022-23	Estimate 2023-24	Estimate 2023-24	Estimate 2024-25
	<i>05 Loans for Special Plan Schemes</i>				
	<b>05.101 Loans from North Eastern Council</b>				
	<i>00.00.56 Repayment of Borrowings</i>	2196	2196	2196	1399
Total	<b>05.101 Loans from North Eastern Council</b>	2196	2196	2196	1399
Total	<i>05 Loans for Special Plan Schemes</i>	2196	2196	2196	1399
	<i>08 Centrally Sponsored Schemes</i>				
	<b>08.201 House Building Advances</b>				
	<i>60 HBA to All India Service Officers</i>				
	<i>60.00.56 Repayment of Borrowings</i>	-	-	1	3043
Total	<i>60 HBA to All India Service Officers</i>	-	-	1	3043
Total	<b>08.201 House Building Advances</b>	-	-	1	3043
Total	<i>08 Centrally Sponsored Schemes</i>	-	-	1	3043
	<i>09 Other Loans for States/Union Territory with Legislature Schemes</i>				
	<b>09.101 Block Loans</b>				
	<i>00.00.56 Repayment of Borrowings</i>	3947	4801	4801	9652
Total	<b>09.101 Block Loans</b>	3947	4801	4801	9652
Total	<i>09 Other Loans for States/Union Territory with Legislature Schemes</i>	3947	4801	4801	9652
Total	<b>6004 Loans &amp; Advances from the Central Govt. (Charged)</b>	114340	114284	114285	113572
M.H.	<b>7610 Loans to Government Servants etc.</b>				
	<b>00.201 House Building Advances</b>				
	<i>61 House Building Advances to A.I.S. Officer</i>				
	<i>61.00.55 Loans and Advances</i>	3750	12500	5510	12500
Total	<i>61 House Building Advances to A.I.S. Officer</i>	3750	12500	5510	12500
Total	<b>00.201 House Building Advances</b>	3750	12500	5510	12500
	<b>00.202 Advances for purchase of Motor Conveyances</b>				
	<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	<b>00.202 Advances for purchase of Motor Conveyances</b>	-	1000	1000	1000
Total	<b>7610 Loans to Government Servants etc.</b>	3750	13500	6510	13500
Total	<b>CAPITAL SECTION</b>	1681214	2987564	2985478	4203154
Total	<b>Charged</b>	1677464	2964064	2964065	4135921
Total	<b>Voted</b>	3750	23500	21413	67233
Total	<b>TOTAL</b>	21650156	29864822	25532339	32842481
Total	<b>Charged</b>	9039254	12262575	11398841	13569348
Total	<b>Voted</b>	12610902	17602247	14133498	19273133
Rec	2071 Pensions and Other Retirement Benefits, 01.911- Recoveries of overpayment	8386	-	-	-