



SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थं सत्यनिष्ठा
Dedicated to Truth in Public Interest

Finance Accounts Volume-II 2024-25



Government of Sikkim

FINANCE ACCOUNTS
VOLUME – II

2024-25

GOVERNMENT OF SIKKIM

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PART – I

DETAILED STATEMENTS

14 DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEAD			
Heads	Actuals 2024-25	2023-24 decrease(-) during the year	Percentage increase(+)/ decrease(-) during the year
(₹ in lakh)			
A. TAX REVENUE			
(a) Goods and Service Tax			
0005 Central Goods and Services Tax (CGST)			
901 Share of net proceeds assigned to States	1,47,022.00	1,31,808.00	12
Total 0005	1,47,022.00	1,31,808.00	12
0006 State Goods and Services Tax (SGST)			
101 Tax	40,935.31	47,942.68	(-)15
105 Input Tax Credit cross utilisation of SGST and IGST	56,066.20	41,497.20	35
106 Apportionment of IGST-Transfer-in of Tax Component to SGST	...	6,568.06	(-)100
107 Apportionment of IGST-Transfer-in of Interest Component to SGST	0.02	0.03	(-)67
108 Apportionment of IGST-Transfer-in of Penalty Component to SGST	...	0.01	(-)100
800 Other Receipts	12.26	561.64	(-)98
Total 0006	97,013.79	96,569.62	...
Total - (a) Goods and Service Tax	*2,44,035.79	2,28,377.62	7
(b) Taxes on income and Expenditure			
0020 Corporation Tax			
901 Share of Net Proceeds assigned to States	1,42,861.00	1,30,361.00	10
Total 0020	1,42,861.00	1,30,361.00	10
0021 Taxes on Income other than Corporation Tax			
901 Share of net proceeds assigned to States	1,87,816.00	1,44,782.00	30
Total 0021	1,87,816.99	1,44,782.00	30

* The adjustment entries for ₹0.31 crore of State GST (SGST) relating to the previous year 2023-24 was carried out by the State Govt. due to difference between the RBI's figures and figures booked in the Finance Accounts. Increase in SGST of ₹0.31 crore in 2024-25 is due to the adjustment.

14 DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEAD - Contd.			
Heads	Actuals 2024-25	Percentage increase(+)/ 2023-24 decrease(-) during the year	(₹ in lakh)
A. TAX REVENUE- Contd.			
(b) Taxes on income and Expenditure- Concl'd.			
0028 Other Taxes On Income and Expenditure- Concl'd.			
107 Taxes on Professions Traders, Callings and Employment	1,422.34	1,731.62	(-)18
900 Deduct Refund	(-)1.96	...	100
Total 0028	1,420.38	1,731.62	(-)18
Total - (b) Taxes on income and Expenditure	3,32,097.38	2,76,874.62	20
(c) Taxes on Property and Capital Transactions			
0029 Land Revenue			
101 Land Revenue/Tax	20.41	115.67	(-)83
800 Other Receipts	1,734.18	1,723.73	1
Total 0029	1,754.59	1,839.40	(-)5
0030 Stamps and Registration Fees			
<i>01 Stamps-Judicial</i>			
102 Sale of Stamps	162.02	242.73	(-)33
900 Deduct-Refunds	(-)1.25	...	100
Total 01	160.77	242.73	(-)34
<i>02 Stamps-Non-Judicial</i>			
102 Sale of Stamps	570.05	1,541.80	(-)63
Total 02	570.05	1,541.80	(-)63
<i>03 Registration Fees</i>			
104 Fees for registering documents	1,762.82	2,075.28	(-)15
800 Other Receipts	192.08	14.86	1193

14 DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEAD - Contd.				
Heads	Actuals 2024-25	2023-24 decrease(-) during the year	Percentage increase(+)/ decrease(-) during the year	(₹ in lakh)
A. TAX REVENUE- Contd.				
(c) Taxes on Property and Capital Transactions- Concl'd.				
0030 Stamps and Registration Fees- Concl'd.				
03 <i>Registration Fees- Concl'd.</i>				
900 Deduct-Refunds	(-)5.02	...		100
Total 03	1,949.88	2,090.14		(-)7
Total 0030	2,680.70	3,874.67		(-31)
Total - (c) Taxes on Property and Capital Transactions	4,435.29	5,714.07		(-22)
(d) Taxes on Commodities and Services				
0037 Customs				
901 Share of Net Proceeds assigned to States	25,542.00	15,220.00		68
Total 0037	25,542.00	15,220.00		68
0038 Union Excise Duties				
901 Share of Net Proceeds assigned to States	4,945.00	5,760.00		(-)14
Total 0038	4,945.00	5,760.00		(-)14
0039 State Excise				
102 Country fermented Liquors	12,926.65	9,478.28		36
105 Foreign Liquors and spirits	36,905.55	27,139.66		36
107 Medicinal and toilet preparations containing alcohol, opium etc.	0.30	0.72		(-)58
150 Fines and confiscations	16.18	12.37		31
800 Other Receipts	768.99	593.47		30
Total 0039	50,617.67	37,224.50		36

14 DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEAD - Contd.			
Heads	Actuals 2024-25	2023-24 decrease(-) during the year	Percentage increase(+)/ decrease(-) during the year (₹ in lakh)
A. TAX REVENUE- Concl.			
(d) Taxes on Commodities and Services- Concl.			
0040 Taxes on Sales, Trades etc.			
101 Receipts under Central Sales Tax Act	0.04	0.69	(-)94
102 Receipts under State Sales Tax Act	14,665.20	23,814.55	(-)38
110 Trade Tax (VAT)	...	4.20	(-)100
111 Value Added (VAT) Receipts	...	0.02	(-)100
Total 0040	14,665.24	23,819.46	(-)38
0041 Taxes on Vehicles			
102 Receipts under the State Motor Vehicles Taxation Acts	7,626.61	5,161.56	48
Total 0041	7,626.61	5,161.56	48
0044 Service Tax			
901 Share of Net Proceeds assigned to States	21.00	77.00	(-)73
Total 0044	21.00	77.00	(-)73
0045 Other Taxes and Duties on commodities and Services			
101 Entertainment Tax	0.83	0.07	1086
112 Receipts from Cesses Under Other Acts	5,625.57	4,526.41	24
800 Other Receipts	92.20	69.32	33
900 Deduct-Refunds	(-)10.64	...	100
901 Share of Net Proceeds assigned to States	803.00	537.00	50
Total 0045	6,510.96	5,132.80	27
Total - (d) Taxes on Commodities and Services	1,09,928.48	92,395.32	19
Total - A.TAX REVENUE	6,90,496.94	6,03,361.63	14

14 DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEAD - Contd.			
Heads	Actuals 2024-25	2023-24 decrease(-) during the year	Percentage increase(+)/ decrease(-) during the year
B. NON-TAX REVENUE			
(b) Interest Receipts, Dividends and Profits			
0049 Interest Receipts			
04 Interest Receipts of State/Union Territory Governments			
110 Interest realised on investment of Cash balances	11,696.81	8,480.32	38
800 Other Receipts	875.21	1,098.85	(-20)
Total 04	12,572.02	9,579.17	31
Total 0049	12,572.02	9,579.17	31
0050 Dividends and Profits			
101 Dividends from Public Undertakings	310.53	333.74	(-7)
Total 0050	310.53	333.74	(-7)
Total - (b) Interest Receipts, Dividends and Profits	12,882.55	9,912.91	30
(c) Other Non-Tax Revenue			
(i) General Services			
0051 Public Service commission			
105 State PSC Examination Fee	60.79	17.61	245
Total 0051	60.79	17.61	245
0055 Police			
101 Police supplied to other Governments	2,211.08	7,157.09	(-69)
103 Fees, Fines and Forfeitures	88.96	19.77	350
104 Receipts under Arms Act	4.30	6.20	(-31)
800 Other Receipts	2,940.82	2,061.56	43
Total 0055	5,245.16	9,244.62	(-43)

14 DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEAD - Contd.			
Heads	Actuals 2024-25	2023-24 decrease(-) during the year	Percentage increase(+)/ decrease(-) during the year
(₹ in lakh)			
B. NON-TAX REVENUE- Contd.			
(c) Other Non-Tax Revenue- Contd.			
(i) General Services- Contd.			
0056 Jails			
800 Other Receipts	0.81	0.44	84
Total 0056	0.81	0.44	84
0058 Stationery and Printing			
200 Other Press receipts	349.22	468.21	(-)25
800 Other receipts	43.74	66.54	(-)34
Total 0058	392.96	534.75	(-)27
0059 Public Works			
80 <i>General</i>			
102 Hire charges of Machinery and Equipment	63.06	96.77	(-)35
103 Recovery of Percentage charges	1.07	17.55	(-)94
800 Other Receipts	665.65	1,391.35	(-)52
Total 80	729.78	1,505.67	(-)52
Total 0059	729.78	1,505.67	(-)52
0070 Other Administrative Services			
01 <i>Administration of Justice</i>			
102 Fines and Forfeitures	2.29	1.52	51
501 Services and Service Fees	2.33	2.86	(-)19
900 Deduct Refunds	(-)0.75	(-)0.48	56
Total 01	3.87	3.90	(-)1

14 DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEAD - Contd.			
Heads	Actuals 2024-25	2023-24 decrease(-) during the year	Percentage increase(+)/ decrease(-) during the year
(₹ in lakh)			
B. NON-TAX REVENUE- Contd.			
(c) Other Non-Tax Revenue- Contd.			
(i) General Services- Contd.			
0070 Other Administrative Services- Concl.			
<i>02 Elections</i>			
101 Sale proceeds of election forms and documents	2.10	2.71	(-)23
104 Fees, Fines and Forfeiture	0.03	0.44	(-)93
Total 02	2.13	3.15	(-)48
<i>60 Other Services</i>			
105 Homesteads	...	0.01	(-)100
113 Copyright Fees	0.01	0.01	...
114 Receipts from Motor Garages etc.	38.12	4.64	722
115 Receipts from Guest Houses, Government Hostels etc.	177.64	197.68	(-)10
118 Receipts under Right to Information Act,	1.30	1.15	13
800 Other Receipts	807.31	1,264.90	(-)36
Total 60	1,024.38	1,468.39	(-)30
Total 0070	1,030.38	1,475.44	38

14 DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEAD - Contd.			
Heads	Actuals 2024-25	2023-24 decrease(-) during the year	Percentage increase(+)/ decrease(-) during the year
B. NON-TAX REVENUE- Contd.			
(c) Other Non-Tax Revenue- Contd.			
(i) General Services- Concl'd.			
0071 Contributions and Recoveries towards Pension and Other Retirement Benefits			
01 Civil			
101 Subscriptions and Contributions	1,611.22	2,238.42	(-)28
800 Other Receipts	0.10	1.73	(-)94
Total 01	1,611.32	2,240.15	(-)28
Total 0071	1,611.32	2,240.15	(-)28
0075 Miscellaneous General Services			
103 State Lotteries	4,918.14	3,519.20	40
800 Other Receipts	63.14	196.13	(-)68
Total 0075	4,981.28	3,715.33	34
Total - (i) General Services	14,052.48	18,734.01	(-)33
(ii) Social Services			
0202 Education, Sports, Art and Culture			
01 General Education			
101 Elementary Education	1,364.40	467.08	192
102 Secondary Education	153.98	153.31	...
103 University and Higher Education	320.05	43.39	638
600 General	0.11	...	100
Total 01	1,838.54	663.78	177

14 DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEAD - Contd.			
Heads	Actuals 2024-25	Percentage increase(+)/ 2023-24 decrease(-) during the year	(₹ in lakh)
B. NON-TAX REVENUE- Contd.			
(c) Other Non-Tax Revenue- Contd.			
(ii) Social Services- Contd.			
<i>03 Sports and Youth Services</i>			
800 Other Receipts	56.20	199.80	(-72)
Total 03	56.20	199.80	(-72)
<i>04 Art and Culture</i>			
800 Other Receipts	138.80	57.44	142
Total 04	138.80	57.44	142
Total 0202	2,033.54	921.02	121
0210 Medical and Public Health			
<i>01 Urban Health Services</i>			
020 Receipts from Patients for hospital and dispensary services	309.07	251.26	23
800 Other Receipts	115.22	808.20	(-86)
Total 01	424.29	1,059.46	(-60)
<i>04 Public Health</i>			
104 Fees and Fines etc.	49.45	32.61	52
105 Receipts from Public Health Laboratories	5.54	11.36	(-51)
800 Other Receipts	0.02	0.31	(-94)
Total 04	55.01	44.28	24
Total 0210	479.30	1,103.74	(-57)

14 DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEAD - Contd.			
Heads	Actuals 2024-25	2023-24 decrease(-) during the year	Percentage increase(+)/ decrease(-) during the year
B. NON-TAX REVENUE- Contd.			
(c) Other Non-Tax Revenue- Contd.			
(ii) Social Services- Contd.			
0215 Water Supply and Sanitation			
01 <i>Water Supply</i>			
102 Receipts from Rural water supply schemes	...	0.01	(-)100
103 Receipts from Urban water supply schemes	546.75	471.91	16
800 Other Receipts	8.34	2.42	245
Total 01	555.09	474.34	17
02 Sewerage and Sanitation			
103 Receipts from Sewerage Schemes	118.43	104.18	14
501 Services and service Fees	0.07	...	100
Total 02	118.50	104.18	14
Total 0215	673.59	578.52	16
0216 Housing			
01 <i>Government Residential Buildings</i>			
106 General Pool accommodation	54.33	54.50	...
Total 01	54.33	54.50	...
Total 0216	54.33	54.50	...
0217 Urban Development			
60 <i>Other Urban Development Schemes</i>			
800 Other Receipts	316.02	437.64	(-)28
Total 60	316.02	437.64	(-)28
Total 0217	316.02	437.64	(-)28

14 DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEAD - Contd.			
Heads	Actuals 2024-25	2023-24 decrease(-) during the year	Percentage increase(+)/ decrease(-) during the year
B. NON-TAX REVENUE- Contd.			
(c) Other Non-Tax Revenue- Contd.			
(ii) Social Services- Concl.			
0220 Information and Publicity			
60 Others			
106 Receipts from Advertising and Visual Publicity	8.64	21.92	(-)61
800 Other receipts	5.91	...	100
Total 60	14.55	21.92	(-)34
Total 0220	14.55	21.92	(-)34
0230 Labour and Employment			
102 Fees for Registration of Trade Unions	333.02	236.58	41
Total 0230	333.02	236.58	41
0235 Social Security and Welfare			
60 Other Social Security and Welfare Programmes			
800 Other Receipts	85.45	60.81	41
Total 60	85.45	60.81	41
Total 0235	85.45	60.81	41
0250 Other Social Services			
800 Other Receipts	20.29	2.64	669
Total 0250	20.29	2.64	669
Total - (ii) Social Services	4,010.09	3,417.37	17

14 DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEAD - Contd.			
Heads	Actuals 2024-25	2023-24 decrease(-) during the year	Percentage increase(+)/ decrease(-) during the year
(₹ in lakh)			
B. NON-TAX REVENUE- Contd.			
(c) Other Non-Tax Revenue- Contd.			
(iii) Economic Services			
0401 Crop Husbandry			
104 Receipts from Agricultural Farms	33.54	71.14	(-)53
800 Other Receipts	47.00	22.03	113
900 Deduct Refunds	...	(-)0.72	(-)100
Total 0401	80.54	92.45	(-)13
0403 Animal Husbandry			
102 Receipts from Cattle and Buffalo development	4.26	3.51	21
103 Receipts from Poultry development	16.92	40.38	(-)58
104 Receipts from Sheep and Wool development	1.38	1.67	(-)17
105 Receipts from Piggery development	9.41	10.93	(-)14
800 Other Receipts	90.98	50.55	80
Total 0403	122.95	107.04	15
0405 Fisheries			
102 Licence Fees,Fines etc	4.19	5.33	(-)21
103 Sale of fish,fish seeds etc	2.19	0.72	204
800 Other Receipts	17.96	7.45	141
Total 0405	24.34	13.50	80

14 DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEAD - Contd.			
Heads	Actuals 2024-25	2023-24 decrease(-) during the year	Percentage increase(+)/ decrease(-) during the year
(₹ in lakh)			
B. NON-TAX REVENUE- Contd.			
(c) Other Non-Tax Revenue- Contd.			
(iii) Economic Services- Contd.			
0406 Forestry and Wild Life			
<i>01 Forestry</i>			
101 Sale of timber and other forest produce	2,758.53	2,844.85	(-)3
800 Other Receipts	648.30	190.15	241
900 Deduct Refunds	...	(-)5.98	(-)100
Total 01	3,406.83	3,029.02	12
<i>02 Environmental Forestry and Wild Life</i>			
111 Zoological Park	6.56	3.63	81
112 Public Gardens	41.33	39.50	5
800 Other Receipts	86.67	68.66	26
Total 02	134.56	111.79	20
Total 0406	3,541.39	3,140.81	13
0407 Plantations			
<i>01 Tea</i>			
800 Other Receipts	...	225.00	(-)100
Total 01	...	225.00	(-)100
Total 0407	...	225.00	(-)100
0408 Food Storage and Warehousing			
101 Food	22.02	26.61	(-)17
Total 0408	22.02	26.61	(-)17

14 DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEAD - Contd.			
Heads	Actuals 2024-25	2023-24 decrease(-) during the year	Percentage increase(+)/ decrease(-) during the year
B. NON-TAX REVENUE- Contd.			
(c) Other Non-Tax Revenue- Contd.			
(iii) Economic Services- Contd.			
0425 Co-operation			
101 Audit Fees	4.14	4.89	(-)15
800 Other Receipts	7.33	5.38	36
Total 0425	11.47	10.27	12
0515 Other Rural Development Programmes			
800 Other Receipts	182.86	534.47	(-)66
Total 0515	182.86	534.47	(-)66
0702 Minor Irrigation			
800 <i>General</i>	50.68	29.16	74
800 Other Receipts	50.68	29.16	74
Total 80			
Total 0702	50.68	29.16	74
0801 Power			
01 <i>Hydel Generation</i>			
800 Other Receipts	43,540.93	42,719.56	2
Total 01	43,540.93	42,719.56	2
80 <i>General</i>			
800 Other Receipts	1.70	...	100
Total 80	1.70	...	100
Total 0801	43,542.63	42,719.56	2

14 DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEAD - Contd.			
Heads	Actuals 2024-25	Percentage increase(+)/ 2023-24 decrease(-) during the year	(₹ in lakh)
B. NON-TAX REVENUE- Contd.			
(c) Other Non-Tax Revenue- Contd.			
(iii) Economic Services- Contd.			
0851 Village and Small Industries			
102 Small Scale Industries	10.84	29.25	(-)63
Total 0851	10.84	29.25	(-)63
0852 Industries			
07 <i>Telecommunication and Electronic Industries</i>			
800 Other Receipts	0.27	10.03	(-)97
Total 07	0.27	10.03	(-)97
<i>Consumer Industries</i>			
600 Others	1,657.54	139.49	1088
Total 08	1,657.54	139.49	1088
<i>General</i>			
800 Other receipts	175.04	25.00	600
Total 80	175.04	25.00	600
Total 0852	1,832.85	174.52	950
0853 Non-ferrous Mining and Metallurgical industries			
800 Other Receipts	28.21	29.05	(-)3
Total 0853	28.21	29.05	(-)3

14 DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEAD - Contd.			
Heads	Actuals 2024-25	Percentage increase(+)/ 2023-24 decrease(-) during the year	(₹ in lakh)
B. NON-TAX REVENUE- Concl.			
(c) Other Non-Tax Revenue- Concl.			
(iii) Economic Services- Concl.			
1055 Road Transport			
201 Sikkim Nationalised Transport	9,184.83	7,288.64	26
Total 1055	9,184.83	7,288.64	26
1452 Tourism			
105 Rent and Catering Receipts	562.88	486.34	16
800 Other Receipts	810.90	420.36	93
Total 1452	1,373.78	906.70	52
1475 Other General Economic Services			
106 Fees for Stamping Weights and Measures	50.71	50.18	1
Total 1475	50.71	50.18	1
Total - (iii) Economic Services	60,060.10	55,377.21	
Total - (c) Other Non-Tax Revenue	78,122.67	77,528.59	1
Total - B. NON-TAX REVENUE	91,005.23	87,441.50	4

14 DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEAD - Contd.				
Heads	Actuals 2024-25	2023-24 decrease(-) during the year	Percentage increase(+)/ decrease(-) during	
(₹ in lakh)				
C. GRANTS-IN-AID AND CONTRIBUTIONS				
1601	Grants-in-aid from Central government			
06	Centrally Sponsored Schemes			
101	Central Assistance/Share			
	817.26	1,006.58	(-)19	
	2,269.75	3,649.52	(-)38	
	201.20	377.99	(-)47	
	852.50	25.00	3310	
	12,373.00	2,625.00	371	
	1,557.85	643.90	142	
	15.11	...	100	
	6.29	3.17	99	
	...	650.00	(-)100	
	114.66	172.34	(-)33	
	385.20	385.00	....	
	78.57	134.00	(-)41	
	15,350.97	13,743.07	12	

14 DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEAD - Contd.				
Heads	Actuals 2024-25	2023-24 decrease(-) during the year	Percentage increase(+)/ decrease(-) during the year	(₹ in lakh)
C. GRANTS-IN-AID AND CONTRIBUTIONS- Contd.				
1601 Grants-in-aid from Central government- Contd.				
<i>06 Centrally Sponsored Schemes- Contd.</i>				
101 Central Assistance/Share- Contd.				
Krishoniti Yojana	7,301.28	4,532.42	61	
Pradhan Mantri Ayushman Bharat Health Infrastructure Mission	167.50	388.00	(-57)	
Mission Shakti	289.64	532.02	(-46)	
Saksham Anganwari and Poshan 2.0	3,284.75	1,029.14	219	
Development Programmes	64.00	130.83	(-51)	
National River Conservation Programme - Other Basins	1,819.50	10,624.76	(-83)	
Rashtriya Gram Swaraj Abhiyan (RGSA)	700.00	600.00	17	
Prime Minister Formalisation of Micro Food Processing Enterprises Scheme(PMFME)	585.56	90.53	547	
Border Area Development Programme	5,810.56	2,282.90	155	
Infrastructure Facilities for Judiciary	...	269.50	(-100)	
Blue Revolution	999.80	1,084.51	(-8)	
Pradhan Mantri Krishi Sinchai Yojana	1,126.00	1,008.00	12	
Pradhan Mantri Gram Sadak Yojana (PMGSY)	16,268.25	168.75	9540	
Pradhan Mantri Awas Yojana (PMAY)	...	157.78	(-100)	
Swachh Bharat Mission (SBM)	982.55	444.00	121	
National Health Mission (NHM)	6,008.78	6,864.37	(-12)	
National Education Mission (NEM)	13,806.00	16,477.00	(-16)	
Pradhan Mantri Poshan Shakti Nirman	785.29	1,117.50	(-30)	

14 DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEAD - Contd.			
Heads	Actuals 2024-25	2023-24 decrease(-) during the year	Percentage increase(+)/ decrease(-) during the year
			(₹ in lakh)
C. GRANTS-IN-AID AND CONTRIBUTIONS- Contd.			
1601 Grants-in-aid from Central government- Contd.			
<i>06 Centrally Sponsored Schemes- Concl'd.</i>			
101 Central Assistance/Share- Concl'd.			
National Livelihood Mission (NLM)	1,451.34	2,127.93	(-)32
Jobs and Skill Development	789.73	928.60	(-)15
Environment, Forestry and Wildlife (EFWL)	2,001.72	1,082.13	85
Urban Rejuvenation Mission (AMRUT) and Smart Cities Mission	5,031.89	18,492.49	(-)73
Modernization of Police Forces (including Security Related Expenditure)	304.25	199.20	53
Total 101	1,03,600.76	94,047.93	10
900 Deduct Refund	*(-)20.15	...	100
Total 900	(-)20.15	...	100
Total 06	1,03,580.61	94,047.93	10
<i>07 Finance Commission Grants</i>			
101 Post Devolution Revenue Deficit Grant	...	14,900.00	(-)100
102 Grants for Rural Local Bodies			
Basic Grants	1,646.96	1,650.00	...
Grants under 15th FC	5,779.38	...	100
Total 102	7,426.34	1,650.00	350

* Refund of unspent fund of Central share under Padma Likhna Abhiyan (PLA) under Education Department vide voucher No.939 dated 25.06.2024 amounting to ₹20.15 lakh.

14 DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEAD - Contd.			
Heads	Actuals 2024-25	2023-24 decrease(-) during the year	Percentage increase(+)/ decrease(-) during the year
			(₹ in lakh)
C. GRANTS-IN-AID AND CONTRIBUTIONS- Contd.			
1601 Grants-in-aid from Central government- Contd.			
07 <i>Finance Commission Grants- Concl'd.</i>			
103 Grants for Urban Local Bodies			
Grants under 15th FC	130.00	800.00	(-)84
Total 103	130.00	800.00	(-)84
104 Grants in aid for State Disaster Response Fund	*27,703.17	12,669.00	119
105 Grants in aid for State Disaster Mitigation Fund	**2,015.00	2,180.00	(-)8
Total 07	37,274.51	32,199.00	16
08 <i>Other Grants transfer/Grants to States/Union Territories with Legislature</i>			
104 Grants under proviso to Article 275 (1) of the Constitution			
Special Central Assistance for Tribal Sub-Plan	4,485.06	1,754.38	156
Total 104	4,485.06	1,754.38	156
108 Grants from Central Road and Infrastructure Fund	1,367.00	3,230.00	(-)58
113 Special Assistance			
Externally Aided Projects	16,668.19	2390.58	597
Disaster Management Authorities	...	110.82	(-)100
National Sample Survey Organisation	...	51.95	(-)100
SECURE Himalayas	...	9.06	(-)100
Unique Identification Authority	13.02	5.34	144
Ne-V A (e-Vidhan) Project	...	152.68	(-)100

* Figures represents ₹4,720.00 lakh for SDRF and ₹22,983.17 lakh for NDRF during the year.

** Figures represents ₹1,180.00 lakh for SDMF and ₹835.00 lakh for NDMF during the year.

14 DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEAD - Contd.			
Heads	Actuals 2024-25	2023-24 decrease(-) during the year	Percentage increase(+)/ decrease(-) during the year
			(₹ in lakh)
C. GRANTS-IN-AID AND CONTRIBUTIONS- Concl.			
1601 Grants-in-aid from Central government- Concl.			
08 Other Grants transfer/Grants to States/Union Territories with Legislature- Concl.			
113 Special Assistance- Concl.			
Grant in aid for creation of Capital Assets	...	10,000.00	(-)100
Miscellaneous Grants	235.20	401.72	(-)41
Total 113	16,916.41	13,122.15	29
Deduct Refunds	*(-)0.30	(-)18.58	(-)98
Total 900	(-)0.30	(-)18.58	(-)98
Total 08	22,768.17	18,087.95	26
Total 1601	1,63,623.29	1,44,334.88	13
Total - C. GRANTS-IN-AID AND CONTRIBUTIONS	1,63,623.29	1,44,334.88	13
TOTAL - Receipt Head (Revenue Account) :	9,45,125.46	8,35,138.01	12

* Refund of penal interest inadvertently credited twice by District level committee of Namchi Sikkim vide voucher No.941 dated 25.06.2024 amounting to ₹0.30 lakh.

14 DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEADS - Contd.

Explanatory Notes :-

1 Revenue over all Surplus/Deficit:-

There was a Revenue Surplus of ₹482.43 crore in 2024-25 against a Surplus of ₹ 130.84 crore in 2023-24. The details are given below:-

	(₹ in crore)	
	2024-25	2023-24
Opening Cash Balance	53.13	76.26
Part I Consolidated Fund		
(a) Transaction of Revenue Accounts		
Receipts Heads	9,451.25	8,351.38
Expenditure Heads	8,968.82	8,220.54
Net Revenue Surplus/Deficit	482.43	130.84
(b) Transaction other than Revenue Accounts		
Capital Accounts - Net	(-)	2,660.66
Public Debt - Net	3,358.44	2,489.05
Loans and Advances - Net	0.37	0.16
Transfer to Contingency Fund -Net	(-)	(-)
Part II Contingency Fund - Net		
Part III Public Account - Net	(-)	17.82
Closing Balance	64.55	53.13

14 DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEADS - Contd.

Explanatory Notes:-

2 Receipts from the Government of India :-

Out of the total Revenue Receipts of ₹ 9,46,125.46 lakh in 2024-25 ₹ 1,63,623.29 lakh (17.29 per cent of the total Revenue Receipts) was received from Government of India as Grants-in-aid and ₹ 5,09,010.00 lakh (53.80 per cent of the total Revenue Receipts) was received as share of net proceeds of taxes assigned to State as shown below:-

		(₹ in lakh)	
Grants-in-Aid :		2024-25	2023-24
(i)	Grants for Centrally Sponsored Plan Schemes	0.00	0.00
(ii)	Grants for Centrally Sponsored Schemes	1,03,580.61	94,047.94
(iii)	Finance Commission Grants	37,274.51	32,199.00
(iv)	Other Grants	22,768.17	18,087.95
Total		1,63,623.29	1,44,334.89

14 DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEADS - Contd.

Explanatory Notes:-

		(₹ in lakh)	
Share of net proceeds of Taxes		2024-25	2023-24
(i)	Central Goods and Service Tax (CGST)	1,47,022.00	1,31,808.00
(ii)	Integrated Goods and Service Tax (IGST)	0.00	0.00
(iii)	Share of net proceeds on Corporation Tax	1,42,861.00	1,30,361.00
(iv)	Share of net proceeds on Taxes on Income other than Corporation Tax	1,87,816.00	1,44,782.00
(v)	Share of net proceeds on Income & Expenditure	0.00	0.00
(vi)	Share of net proceeds on Wealth Tax	0.00	0.00
(vi)	Share of net proceeds on Customs	25,542.00	15,220.00
(vii)	Share of net proceeds on Union Excise Duties	4,945.00	5,760.00
(viii)	Share of net proceeds on Service Tax	21.00	77.00
(ix)	Other Taxes and Duties on Commodities and Service	803.00	537.00
Total		5,09,010.00	4,28,545.00

- (i) The amount of ₹1,63,623.29 lakh being the Grants-in-aid from Government of India credited into accounts during the year 2024-25.
- (ii) The amount of ₹5,09,010.00 lakh being the Share of net proceeds of Taxes from Government of India credited into the accounts during the year 2024-25.

14 DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEADS - Contd.			
3	Increase and Decrease under revenue receipts :-		
	There was a net increase of ₹1,09,987.45 lakh in Revenue Receipts from ₹8,35,138.01 lakh in 2023-24 to ₹9,45,125.46 lakh in 2024-25 resulting in increase of 13.17 <i>per cent</i> over previous year. The overall increase is the result of prominent increase/decrease under the following heads of accounts:-		
	Heads of Account	Increase	Main Reasons
	1	2	3
		(₹ in lakh)	
0037	Customs	10,322.00	The overall increase under this head works out to 68 per cent over previous year's receipts. It is mainly due to increase of 68 per cent under 'Share of Net Proceeds assigned to States'.
0051	Public Service commission	43.18	The overall increase under this head works out to 245 per cent over previous year's receipts. It is mainly due to increase of 245 per cent under 'State Public Service commission (PSC) Examination Fee'.
0056	Jails	0.37	The overall increase under this head works out to 84 per cent over previous year's receipts. It is mainly due to increase of 84 per cent under 'Other receipts'.
0202	Education, Sports, Art and Culture	1,112.51	The overall increase under this head works out to 121 per cent over previous year's receipts. It is mainly due to increase of 192 per cent under 'Elementary Education'.
0250	Other Social Services	17.65	The overall increase under this head works out to 669 per cent over previous year's receipts. It is mainly due to increase of 669 per cent under 'Other receipts'.
0405	Fisheries	10.84	The overall increase under this head works out to 80 per cent over previous year's receipts. It is mainly due to increase of 204 per cent under 'Sale of fish, fish seeds etc'.
0702	Minor Irrigation	21.51	The overall increase under this head works out to 74 per cent over previous year's receipts. It is mainly due to increase of 74 per cent under 'Other receipts'.

14 DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEADS - Concl'd.			
3	Increase and Decrease under revenue receipts - Contd:-		
	Heads of Account	Increase	Main Reasons
	1	2	3
		(₹ in lakh)	
0852	Industries	1,658.33	The overall increase under this head works out to 950 per cent over previous year's receipts. It is mainly due to increase of 1088 per cent under 'Others'.
1452	Tourism	467.07	The overall increase under this head works out to 52 per cent over previous year's receipts. It is mainly due to increase of 93 per cent under 'Other receipts'.
The increase in the Revenue Receipts under above heads was partly counter balanced by decreased in the Revenue Receipts mainly under following heads:-The above increase were partly offset by decrease under:			
	Heads of Account	Decrease	Main Reasons
	1	2	3
		(₹ in lakh)	
0040	Taxes on Sales, Trades etc.	9154.23	The overall decrease under this head works out to 38 per cent over previous year's receipts. It is mainly due to decrease of 38 per cent under 'Receipts under State Sales Tax Act'.
0044	Service Tax	56.00	The overall decrease under this head works out to 73 per cent over previous year's receipts. It is mainly due to decrease of 73 per cent under 'Share of Net Proceeds assigned to States'.
0055	Police	3999.46	The overall decrease under this head works out to 43 per cent over previous year's receipts. It is mainly due to decrease of 69 per cent under 'Police supplied to Other Governments'.
0059	Public Works	775.89	The overall decrease under this head works out to 52 per cent over previous year's receipts. It is mainly due to decrease of 52 per cent under 'Other Receipts'.

14 DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEADS - Concl'd.		
3	Increase and Decrease under revenue receipts - Concl'd:-	
The increase in the Revenue Receipts under above heads was partly counter balanced by decreased in the Revenue Receipts mainly under following heads:-		
Heads of Account	Decrease	Main Reasons
1	2	3
	(₹ in lakh)	
0210 Medical and Public Health	624.43	The overall decrease under this head works out to 57 per cent over previous year's receipts. It is mainly due to decrease of 94 per cent under 'Other Receipts'.
0220 Information and Publicity	7.37	The overall decrease under this head works out to 34 per cent over previous year's receipts. It is mainly due to decrease of 61 per cent under 'Receipts from Advertising and Visual Publicity'.
0515 Other Rural Development Programmes	351.62	The overall decrease under this head works out to 66 per cent over previous year's receipts. It is mainly due to decrease of 66 per cent under 'Other Receipts'.
0851 Village and Small Industries	18.41	The overall decrease under this head works out to 63 per cent over previous year's receipts. It is mainly due to decrease of 63 per cent under 'Small Scale Industries'.

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS						
(Figures in italic represent charged expenditure)						
Heads	Actuals for the year 2024-2025			Actuals for 2023-2024	Percentage Increase(+)/ Decrease(-) during the year	
	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total			
EXPENDITURE HEADS(REVENUE ACCOUNT)						
A.	GENERAL SERVICES					
(a)	Organs of State					
2011	Parliament/State/Union Territory Legislatures					
02	State/Union Territory Legislatures					
101	Legislative Assembly	88.04	...	653.18	645.92	1
		565.14	...	1,955.66	1,802.76	8
103	Legislative Secretariat	1,955.66	...	137.22	120.01	14
104	Legislators Hostel	137.22	...	36.86	22.00	68
800	Other Expenditure	36.86	...	(-)10.10	...	100
911	Deduct Recoveries of Overpayments	(-)10.10	...	...	...	...
Total 02		88.04	...	2,772.82	2,590.69	7
Total 2011		2,684.78	...	2,772.82	2,590.69	7
		88.04	...	...	...	...
		2,684.78	...	2,772.82	2,590.69	7
2012	President,Vice-President/Governor/Administrator of Union Territories					
03	Governor/Administrator of Union Territories					
090	Secretariat	492.97	...	492.97	495.61	(-)1
101	Emoluments and allowances of the Governor/Administrator of Union Territories	46.42	...	46.42	48.00	(-)3

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS-Contd						
(Figures in italic represent charged expenditure)						
Heads	Actuals for the year 2024-2025			Actuals for 2023-2024	Percentage Increase(+)/ Decrease(-) during the year	
	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total			
EXPENDITURE HEADS(REVENUE ACCOUNT)- Contd.						
A. GENERAL SERVICES - Contd.						
(a) Organs of State - Contd.						
2012 President,Vice-President/Governor/Administrator of Union Territories - Concl'd.						
03 Governor/Administrator of Union Territories - Concl'd.						
102 Discretionary Grants	100.00	...	100.00	100.43	...	
103 Household Establishment	493.77	...	493.77	443.62	11	
104 Sumptuary Allowances	20.59	...	20.59	33.00	(-)38	
106 Entertainment Expenses	0.19	...	0.19	0.25	(-)24	
107 Expenditure from Contract Allowance	4.00	...	4.00	4.00	....	
108 Tour Expenses	13.00	...	13.00	20.00	(-)35	
911 Deduct Recoveries of Overpayments	(-)0.05	...	(-)0.05	...	100	
Total 03	1,170.89	...	1,170.89	1,144.91	2	
Total 2012	1,170.89	...	1,170.89	1,144.91	2	
2013 Council of Ministers						
101 Salary of Ministers and Deputy Ministers	178.48	...	178.48	189.14	(-)6	
102 Sumptuary and other Allowances	115.39	...	115.39	114.29	1	
104 Entertainment and Hospitality Expenses	95.02	...	95.02	91.79	4	
105 Discretionary grant by Ministers	2,543.73	...	2,543.73	2,939.09	(-)13	
106 Cabinet Secretariat	474.91	...	474.91	378.20	26	

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS-Contd						
<i>(Figures in italic represent charged expenditure)</i>						
Heads	Actuals for the year 2024-2025			Actuals for 2023-2024	Percentage Increase(+)/ Decrease(-) during the year	
	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total			
EXPENDITURE HEADS(REVENUE ACCOUNT)- Contd.						(₹ in lakh)
A. GENERAL SERVICES - Contd.						
(a) Organs of State - Contd.						
2013 Council of Ministers - Concl.						
108 Tour Expenses	156.14	...	156.14	104.19	50	
800 Other Expenditure	256.87	...	256.87	258.21	(-1)	
Total 2013	3,820.54	...	3,820.54	4,074.91	(-6)	
2014 Administration of Justice						
102 High Courts	2,851.02	...	2,851.02	2,377.83	20	
105 Civil and Session Courts	3,549.70	...	3,549.70	2,876.40	23	
114 Legal Advisors and Counsels	1,305.86	...	1,305.86	1,243.10	5	
800 Other Expenditure	389.87	...	389.87	294.22	33	
911 Deduct Recoveries of Overpayments	(-2.10)	...	(-2.10)	(-1.22)	72	
Total 2014	2,851.02	...				
	5,243.33	...	8,094.35	6,790.33	19	
2015 Elections						
101 Election Commission	396.96	...	396.96	317.37	25	
102 Electoral Officers	674.70	...	674.70	513.55	31	
103 Preparation and Printing of Electoral rolls	141.88	...	141.88	56.07	153	

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS-Contd						
(Figures in italic represent charged expenditure)						
Heads	Actuals for the year 2024-2025			Actuals for 2023-2024	Percentage Increase(+)/ Decrease(-) during the year	
	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total			
(₹ in lakh)						
EXPENDITURE HEADS(REVENUE ACCOUNT)- Contd.						
A.	GENERAL SERVICES - Contd.					
(a)	Organs of State -Concltd.					
2015	Elections - Concltd.					
104	Charges for conduct of elections for Lok Sabha and State/Union Territory Legislative Assemblies when	595.55	...	595.55	3,041.39	(-80)
105	Charges for conduct of elections to Parliament	0.01	...	0.01	0.01	....
106	Charges for conduct of elections to State/Union Territory Legislature	0.01	...	0.01	0.01	....
108	Issue on Photo Identity Cards to Voters	24.30	...	24.30	37.03	(-34)
109	Charges for Conduct of Election to Panchayats/Local Bodies	3.96	...	3.96	285.22	(-99)
911	Deduct Recoveries of Overpayments	(-)1000.63	...	(-)1000.63	...	100
Total 2015		836.74	...	836.74	4,250.65	(-80)
Total (a) Organs of State		4,109.95	...	16,695.34	18,851.47	(-11)
(b)	Fiscal Services					
(i)	Collection of Taxes on Income and Expenditure					
2020	Collection of Taxes on Income and Expenditure					
105	Collection charges -Taxes on Professions, Trades Callings and Employment	344.49	...	344.49	268.62	28

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS-Contd					
(Figures in italic represent charged expenditure)					
Heads	Actuals for the year 2024-2025			Actuals for 2023-2024	Percentage Increase(+)/ Decrease(-) during the year
	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total		
EXPENDITURE HEADS(REVENUE ACCOUNT)- Contd.					
A. GENERAL SERVICES - Contd.					
(b) Fiscal Services - Contd.					
(i) Collection of Taxes on Income and Expenditure- Concl'd.					
2020 Collection of Taxes on Income and Expenditure - Concl'd.					
Total 2020	344.49	...	344.49	268.62	28
Total -(i)Collection of Taxes on Income and Expenditure	344.49	...	344.49	268.62	28
(ii) Collection of Taxes on Property and Capital Transactions					
2029 Land Revenue					
001 Direction and Administration	1,516.00	...	1,516.00	246.14	516
101 Collection Charges	1,017.29	...	1,017.29	1,066.35	(-)5
103 Land Records	134.20	...	134.20	89.09	51
Total 2029	2,667.49	...	2,667.49	1,401.58	90
2030 Stamps and Registration					
01 Stamps-Judicial					
101 Cost of Stamps	9.79	...	9.79	10.72	(-)9
Total 01	9.79	...	9.79	10.72	(-)9
02 Stamps-Non-Judicial					
101 Cost of Stamps	4.99	...	4.99	4.70	6

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS-Contd					
(Figures in italic represent charged expenditure)					
Heads	Actuals for the year 2024-2025			Actuals for 2023-2024	Percentage Increase(+)/ Decrease(-) during the year
	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total		
EXPENDITURE HEADS(REVENUE ACCOUNT)- Contd.					
A.	GENERAL SERVICES - Contd.				
(b)	Fiscal Services - Contd.				
(ii)	Collection of Taxes on Property and Capital Transactions-				
2030	Stamps and Registration - Concl'd.				
02	Stamps-Non-Judicial - Concl'd.				
Total 02	4.99	...	4.99	4.70	6
Total 2030	14.78	...	14.78	15.42	(-14
Total -(ii)Collection of Taxes on Property and Capital Transactions	2,682.27	...	2,682.27	1,417.00	89
(iii)	Collection of Taxes on Commodities and Services				
2039	State Excise Duties				
001	Direction and Administration				
Total 2039	1,025.06	...	1,025.06	850.72	20
2041	Taxes on Vehicles				
101	Collection Charges				
Total 2041	1,597.43	...	1,597.43	1,349.23	18
2043	Collection Charges under State Goods				
101	Collection Charges				
Total 2043	1,120.94	...	1,120.94	1,017.30	10

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS-Contd						
<i>(Figures in italic represent charged expenditure)</i>						
Heads	Actuals for the year 2024-2025			Actuals for 2023-2024	Percentage Increase(+)/ Decrease(-) during the year	(₹ in lakh)
	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total			
EXPENDITURE HEADS(REVENUE ACCOUNT)- Contd.						
A. GENERAL SERVICES - Contd.						
(b) Fiscal Services -Concl.						
(iii) Collection of Taxes on Commodities and Services- Concl.						
2045 Other Taxes and Duties on Commodities and Services						
101 Collection Charges-Entertainment Tax	55.35	...	55.35	47.90	16	
200 Collection Charges-Other Taxes and Duties	216.93	...	216.93	190.90	14	
797 Transfer to Reserve Funds/Deposit Accounts	*4,867.09	...	4,867.09	3,778.43	29	
Total 2045	5,139.37	...	5,139.37	4,017.23	28	
Total -(iii)Collection of Taxes on Commodities and Services	8,882.80	...	8,882.80	7,234.48	23	
(iv) Other Fiscal Services						
2047 Other Fiscal Services						
110 Goods and Services Tax Network (GSTN) Special Purpose	23.98	...	23.98	45.00	(-47)	
Total 2047	23.98	...	23.98	45.00	(-47)	
Total -(iv)Other Fiscal Services	23.98	...	23.98	45.00	(-47)	
Total (b) Fiscal Services	11,933.54	...	11,933.54	8,965.10	33	

* Represent amount transferred to MH 8235-200 'Other Fund' refer to footnote at Statement No.21 of Finance Accounts Vol.-II.

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS-Contd					
<i>(Figures in italic represent charged expenditure)</i>					
Heads	Actuals for the year 2024-2025			Actuals for 2023-2024	Percentage Increase(+)/ Decrease(-) during the year
	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total		
EXPENDITURE HEADS(REVENUE ACCOUNT)- Contd.					(₹ in lakh)
A. GENERAL SERVICES - Contd.					
(c) Interest payment and servicing of Debt					
2048 Appropriation for reduction or avoidance of Debt					
101 Sinking Funds	*2,000.00	...	2,000.00	1,500.00	33
Total 2048	2,000.00	...	2,000.00	1,500.00	33
2049 Interest Payment					
01 Interest on Internal Debt					
101 Interest on Market Loans	79,973.20	...	79,973.20	69,894.27	14
125 Int. on Spl Central Govt Securities issued to NSSF against re- invt of sums received on redemption	772.14	...	772.14	907.42	(-)15
200 Interest on Other Internal Debts	1,494.96	...	1,494.96	1,431.06	4
Total 01	82,240.30	...	82,240.30	72,232.75	14
03 Interest on Small Savings, Provident Funds etc					
104 Interest on State Provident Funds	8,700.00	...	8,700.00	8,500.00	2
108 Interest on Insurance and Pension Fund	598.08	...	598.08	545.38	10
Total 03	9,298.08	...	9,298.08	9,045.38	3

* Represent amount transferred to MH 8222-01-101 'Sinking Funds' refer to footnote at Statement No.21 of Finance Accounts Vol.-II.

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS-Contd						
<i>(Figures in italic represent charged expenditure)</i>						
Heads	Actuals for the year 2024-2025			Actuals for 2023-2024	Percentage Increase(+)/ Decrease(-) during the year	(₹ in lakh)
	State Fund	Central	Assistance (Including CSS/CS)			
EXPENDITURE HEADS(REVENUE ACCOUNT)- Contd.						
A. GENERAL SERVICES - Contd.						
(c) Interest payment and servicing of Debt -Concl.						
2049 Interest Payment - Concl.						
<i>04 Interest on Loans and Advances from Central Government</i>						
101 Interest on Loans for State/Union Territory Plan Schemes	282.87	...	...	282.87	329.50	(-)14
103 Interest on Loans for Centrally Sponsored Plan Schemes	24.18	...	...	24.18	23.49	3
109 Interest on State Plan Loans Consolidated in terms of recommendations of the 12th Finance Commission	263.65	...	...	263.65	297.81	(-)11
Total 04	570.70	...	...	570.70	650.80	(-)12
<i>05 Interest on Reserve Funds</i>						
105 Interest on General and other Reserve Funds	*750.00	...	...	750.00	433.95	73
Total 05	750.00	...	...	750.00	433.95	73
Total 2049	92,859.08	...	...	92,859.08	82,362.88	13
Total (c) Interest payment and servicing of Debt	94,859.08	...	...	94,859.08	83,862.88	13
(d) Administrative Services						
2051 Public Service Commission						
102 State Public Service Commission (Charged)	800.82	...	...	800.82	748.24	7
Total 2051	800.82	...	...	800.82	748.24	7

* Represents amount transferred to MH 8121-129 " State Compensatory Afforestation Fund" refer to foot note at Statement No.21 of Finance Accounts Vol.-II.

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS-Contd						
(Figures in italic represent charged expenditure)						
Heads	Actuals for the year 2024-2025			Actuals for 2023-2024	Percentage Increase(+)/ Decrease(-) during the year	(₹ in lakh)
	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total			
EXPENDITURE HEADS(REVENUE ACCOUNT)- Contd.						
A. GENERAL SERVICES - Contd.						
(d) Administrative Services - Contd.						
2052 Secretariat-General Services						
090 Secretariat	9,273.12	...	9,273.12	9,521.64	(-3)	
911 Deduct Refund	(-1.16	...	(-1.16	(-3.37	(-66	
Total 2052	9,271.96	...	9,271.96	9,518.27	(-3)	
2053 District Administration						
093 District Establishments	3,071.95	...	3,071.95	2,633.48	17	
094 Other Establishments	1,789.76	...	1,789.76	1,538.09	16	
911 Deduct Recoveries of Overpayments	(-0.17	...	(-0.17	(-1.97	(-91	
Total 2053	4,861.54	...	4,861.54	4,169.60	17	
2054 Treasury and Accounts Administration						
095 Directorate of Accounts and Treasuries	947.95	...	947.95	926.17	2	
096 Pay and Accounts Offices	1,795.54	...	1,795.54	1,519.20	18	
098 Local Fund Audit	128.20	...	128.20	125.00	3	
800 Other Expenditure	153.08	...	153.08	168.31	(-9	
911 Deduct Recoveries of Overpayments	...	...	...	(-0.13	(-100	
Total 2054	3,024.77	...	3,024.77	2,738.55	10	
2055 Police						
001 Direction and Administration	2,173.94	...	2,173.94	2,229.63	(-2	

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS-Contd

(Figures in italic represent charged expenditure)

Heads	Actuals for the year 2024-2025			Actuals for 2023-2024	Percentage Increase(+)/ Decrease(-) during the year
	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total		
EXPENDITURE HEADS(REVENUE ACCOUNT)- Contd.					
A. GENERAL SERVICES - Contd.					
(d) Administrative Services - Contd.					
2055 Police - Concl'd.					
003 Education and Training	522.85	...	522.85	480.14	9
101 Criminal Investigation and Vigilance	5,057.62	...	5,057.62	4,577.53	10
104 Special Police	24,087.51	...	24,087.51	22,108.08	9
108 State Headquarters Police	4,955.62	...	4,955.62	4,508.58	10
109 District Police	16,191.01	...	16,191.01	14,626.44	11
113 Welfare of Police Personnel	100.00	...	100.00	97.00	3
114 Wireless and Computers	1,197.06	...	1,197.06	1,108.39	8
115 Modernisation of Police Force	35.83	242.00	277.83	199.20	39
116 Forensic Science	107.10	...	107.10	107.84	14
117 Internal Security	3,066.70	...	3,066.70	2,831.47	8
911 Deduct Recoveries of Overpayments	(-)24.94	...	(-)24.94	(-)13.57	84
Total 2055	57,470.30	242.00	57,712.30	52,860.74	9
2056 Jails					
001 Direction and Administration	1,434.56	...	1,434.56	1,257.92	15
102 Jail manufactures	2.43	...	2.43	2.58	(-)6
Total 2056	1,436.99	...	1,436.99	1,260.50	15

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS-Contd						
(Figures in italic represent charged expenditure)						
Heads	Actuals for the year 2024-2025			Actuals for 2023-2024	Percentage Increase(+)/ Decrease(-) during the year	
	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total			
EXPENDITURE HEADS(REVENUE ACCOUNT)- Contd.						
A.	GENERAL SERVICES - Contd.					
(d)	Administrative Services - Contd.					
2058	Stationery and Printing					
103	1,675.85	...	1,675.85	1,503.01		11
911	(-)0.54	...	(-)0.54	(-)0.30		80
Total 2058	1,675.31	...	1,675.31	1,502.71		11
2059	Public Works					
01	Office Buildings					
053	926.96	...	926.96	713.95		30
Total 01	926.96	...	926.96	713.95		30
60	Other Buildings					
053	17.48	...				
	399.52	...	417.00	224.54		86
	4.49	...	4.49	4.50		....
	7.36	...	7.36	(-)0.42		(-)1852
	21.97	...				
	406.88	...	428.85	228.62		88
103	Furnishings					
799	Suspense					
Total 60						

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS-Contd						
(Figures in italic represent charged expenditure)						
Heads	Actuals for the year 2024-2025			Actuals for 2023-2024	Percentage Increase(+)/ Decrease(-) during the year	
	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total			
EXPENDITURE HEADS(REVENUE ACCOUNT)- Contd.						
A.	GENERAL SERVICES - Contd.					
(d)	Administrative Services - Contd.					
2059	Public Works - Concltd.					
80	General					
001	4,136.66	...	4,136.66	3,544.64	17	
053	460.25	...	460.25	328.75	40	
103	5.12	...	5.12	5.24	(-2	
104	19.38	...	19.38	52.05	(-63	
799	...	...	...	(-)2.77	(-)100	
911	(-)1.30	...	(-)1.30	(-)0.49	165	
	4,620.11	...	4,620.11	3,927.42	18	
	21.97	...	...	4,869.99	23	
	5,953.95	...	5,975.92			
2062	Vigilance					
103	508.18	...	508.18	459.49	11	
105	1,102.13	...	1,102.13	1,007.76	9	
911	...	...	...	(-)0.06	(-)100	
	508.18	...	...			
	1,102.13	...	1,610.31	1,467.19	10	

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS-Contd						
(Figures in italic represent charged expenditure)						
Heads	Actuals for the year 2024-2025			Actuals for	Percentage	
	State Fund	Central	Assistance (Including CSS/CS)	2023-2024	Increase(+)/ Decrease(-) during the year	
(₹ in lakh)						
EXPENDITURE HEADS(REVENUE ACCOUNT)- Contd.						
A. GENERAL SERVICES - Contd.						
(d) Administrative Services -Concl.						
2070 Other Administrative Services						
001 Direction and Administration	534.55	...	534.55	485.57	10	
003 Training	775.22	1,145.21	1,920.43	1,084.15	77	
106 Civil Defence	103.77	...	103.77	105.25	(-1)	
107 Home Guards	257.90	...	257.90	246.50	5	
108 Fire Protection and Control	1,579.87	...	1,579.87	1,390.96	14	
115 Guest Houses, Government Hostels etc.	1,502.63	...	1,502.63	1,310.87	15	
911 Deduct Recoveries of Overpayments	(-0.12	...	(-0.12	...	100	
Total 2070	4,753.82	1,145.21	5,899.03	4,623.30	28	
Total (d) Administrative Services	1,330.97	...	...	83,759.08	10	
Pensions and Miscellaneous General Services						
2071 Pensions and Other Retirement benefits						
01 Civil						
101 Superannuation and Retirement Allowances	62,081.60	...	62,081.60	54,817.43	13	
102 Commuted value of Pension	14,275.76	...	14,275.76	14,631.74	(-2)	
104 Gratuities	18,255.26	...	18,255.26	18,232.30	...	

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS-Contd						
(Figures in italic represent charged expenditure)						
Heads	Actuals for the year 2024-2025			Actuals for 2023-2024	Percentage Increase(+)/ Decrease(-) during the year	
	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total			
EXPENDITURE HEADS(REVENUE ACCOUNT)- Contd.						
A. GENERAL SERVICES - Contd.						
(e) Pensions and Miscellaneous General Services - Contd.						
2071 Pensions and Other Retirement benefits - Concl'd.						
01 Civil - Concl'd.						
105 Family pensions	14,408.64	...	...	14,408.64	14,585.97	(-1)
106 Pensionary charges in respect of High Court Judges	96.54	...	...	96.54	311.03	(-69)
111 Pensions to Legislators	289.20	...	...	289.20	262.93	10
115 Leave Encashment Benefits	13,879.06	...	...	13,879.06	13,812.48	1
117 Government Contribution of Defined Contribution Pension Scheme	*14,380.02	...	...	14,380.02	13,520.08	7
911 Deduct Recoveries of Overpayment	(-)4.96	...	...	(-)4.96	(-)65.32	126
Total 01	96.54	...	...	1,37,661.12	1,30,108.64	6
Total 2071	96.54	...	...	1,37,661.12	1,30,108.64	6
2075 Miscellaneous General Services						
103 State Lotteries	339.96	...	...	339.96	298.66	14

* Represents amount transferred to MH 8342-117 " Defined Contribution Pension Scheme for Govt. Employees" at Statement No.21 of Finance Accounts Vol.II.

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS-Contd					
(Figures in italic represent charged expenditure)					
Heads	Actuals for the year 2024-2025			Actuals for 2023-2024	Percentage Increase(+)/ Decrease(-) during the year
	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total		
EXPENDITURE HEADS(REVENUE ACCOUNT)- Contd.					
A. GENERAL SERVICES - Concl.					
(e) Pensions and Miscellaneous General Services -Concl.					
2075 Miscellaneous General Services - Concl.					
104 Pensions and awards in consideration of distinguished services	22.80	...	22.80	10.93	109
797 Transfer to Reserve Funds/Deposit Accounts	*500.00	...	500.00	300.00	67
800 Other Expenditure	2,225.87	...	2,225.87	2,038.54	9
Total 2075	500.00	...	...	2,648.13	17
Total (e) Pensions and Miscellaneous General Services	596.54	...	...	1,32,756.77	6
Total A-GENERAL SERVICES	1,40,153.21	...	1,40,749.75	3,28,195.30	9
B. SOCIAL SERVICES					
(a) Education, Sports, Art and Culture					
2202 General Education					
911 Deduct Recoveries of Overpayments	(-7.60	...	(-7.60	(-11.77	(-35
01 Elementary Education					
101 Government Primary Schools	41,095.22	...	41,095.22	39,610.21	4

* Represents amount transferred to MH 8235-117 " Guarantee Redemption Fund" at Statement No.21 of Finance Accounts Vol.-II.

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS-Contd

(Figures in italic represent charged expenditure)

Heads	Actuals for the year 2024-2025			Actuals for 2023-2024	Percentage Increase(+)/ Decrease(-) during the year
	State Fund	Central	Assistance (Including CSS/CS)		
EXPENDITURE HEADS(REVENUE ACCOUNT)- Contd.					
B. SOCIAL SERVICES - Contd.					
(a) Education, Sports, Art and Culture - Contd.					
2202 General Education - Contd.					
<i>01 Elementary Education - Concl'd.</i>					
107 Teachers Training	1,265.68	...		1,265.68	1,254.28
108 Text Books	540.62	...		540.62	916.90
112 Pradhan Mantri Poshan Shakti Nirman (PM-Posan)	280.73	423.79		704.52	1,029.49
113 Samagra Siksha	809.87	6,643.41		7,453.28	8,650.69
789 Special Component Plan for Schedule Caste	154.84	2,136.87		2,291.71	284.13
796 Tribal Area Sub-Plan	900.20	448.35		1,348.55	1,043.01
911 Deduct Recoveries of Overpayments	(-)16.44	...		(-)16.44	...
Total 01	45,030.72	9,652.42		54,683.14	52,788.71
<i>02 Secondary Education</i>					
001 Direction and Administration	6,494.07	...		6,494.07	5,207.20
104 Teachers and Other Services	63,058.58	...		63,058.58	59,014.89
107 Scholarships	...	...		...	19.67
109 Government Secondary Schools	84.73	...		84.73	84.95
113 Samagra Siksha	34.00	361.14		395.14	206.24
789 Special Component Plan for Schedule Castes	15.00	60.40		75.40	106.91
796 Tribal Area Sub-Plan	28.00	242.20		270.20	447.25

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS-Contd						
<i>(Figures in italic represent charged expenditure)</i>						
Heads	Actuals for the year 2024-2025			Actuals for 2023-2024	Percentage Increase(+)/ Decrease(-) during the year	(₹ in lakh)
	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total			
B. SOCIAL SERVICES - Contd.						
(a) Education, Sports, Art and Culture - Contd.						
2202 General Education - Contd.						
<i>02 Secondary Education - Concl'd.</i>						
911 Deduct Recoveries of Overpayments	...	...	...	(-)1.80	(-)100	8
Total 02	69,714.38	663.74	70,378.12	65,085.31		
<i>03 University and Higher Education</i>						
001 Direction and Administration	83.68	...	83.68	91.80	(-)9	(-)9
102 Assistance to Universities	332.42	...	332.42	364.01	(-)9	(-)9
103 Government Colleges and Institutes	7,336.76	...	7,336.76	7,062.65	4	4
789 Special Component Plan for Scheduled Castes	...	...	...	1.50	(-)100	(-)100
796 Tribal Area Sub-Plan	8.01	...	8.01	0.75	968	968
911 Deduct Recoveries of Overpayments	(-)0.63	...	(-)0.63	(-)2.01	(-)69	(-)69
Total 03	7,760.24	...	7,760.24	7,518.70		3
<i>04 Adult Education</i>						
200 Other Adult Education Programmes	0.95	17.74	18.69	2.67	600	600
789 Specific Component Plan for Scheduled Castes	0.08	2.48	2.56	...	100	100
796 Tribal Area Sub-Plan	0.25	1.32	1.57	...	100	100
Total 04	1.28	21.54	22.82	2.67		755

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS-Contd						
(Figures in italic represent charged expenditure)						
Heads	Actuals for the year 2024-2025			Actuals for 2023-2024	Percentage Increase(+)/ Decrease(-) during the year	
	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total			
EXPENDITURE HEADS(REVENUE ACCOUNT)- Contd.						
B. SOCIAL SERVICES - Contd.						
(a) Education, Sports, Art and Culture - Contd.						
2202	General Education - Concl'd.					
80	General					
001	8,010.12	...	8,010.12	4,521.32	77	
107	1,672.67	...	1,672.67	1,012.84	65	
789	42.76	...	42.76	...	100	
796	356.30	...	356.30	...	100	
911	(-)0.42	...	(-)0.42	(-)40.81	(-)99	
Total 80		10,081.43	...	10,081.43	5,493.35	84
Total 2202		1,32,580.45	10,337.70	1,42,918.15	1,30,876.97	9
2203	Technical Education					
001	2,548.63	...	2,548.63	2,314.86	10	
104	460.40	...	460.40	476.00	(-)3	
Total 2203		3,009.03	...	3,009.03	2,790.86	8
2204	Sports and Youth Services					
001	2,580.06	...	2,580.06	2,207.01	17	
102	206.44	...	206.44	213.89	(-)3	

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS-Contd					
(Figures in italic represent charged expenditure)					
Heads	Actuals for the year 2024-2025			Actuals for 2023-2024	Percentage Increase(+)/ Decrease(-) during the year
	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total		
EXPENDITURE HEADS(REVENUE ACCOUNT)- Contd.					
B. SOCIAL SERVICES - Contd.					
(a) Education, Sports, Art and Culture -Concl.					
2204 Sports and Youth Services - Concl.					
103 Youth Welfare Programmes for Non-Students	348.67	...	348.67	100.00	249
104 Sports and Games	207.52	...	207.52	189.94	9
Total 2204	3,342.69	..	3,342.69	2,710.84	23
2205 Art and Culture					
001 Direction and Administration	855.72	...	855.72	972.23	(-)12
102 Promotion of Arts and Culture	2,781.18	...	2,781.18	1,787.63	56
104 Archives	122.94	...	122.94	110.99	11
105 Public Libraries	231.35	...	231.35	211.69	9
911 Deduct Recoveries of Overpayments	(-)3.25	...	(-)3.25	(-)1.79	82
Total 2205	3,987.94	...	3,987.94	3,080.75	29
Total (a) Education, Sports, Art and Culture					
	1,42,920.11	10,337.70	1,53,257.81	1,39,459.42	10
(b) Health and Family Welfare					
2210 Medical and Public Health					
01 Urban Health Services-Allopathy					
001 Direction and Administration	11,924.58	...	11,924.58	9,542.64	25
104 Medical Stores Depots	4,980.00	...	4,980.00	4,382.58	14

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS-Contd						
(Figures in italic represent charged expenditure)						
Heads	Actuals for the year 2024-2025			Actuals for 2023-2024	Percentage Increase(+)/ Decrease(-) during the year	
	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total			
EXPENDITURE HEADS(REVENUE ACCOUNT)- Contd.						
B. SOCIAL SERVICES - Contd.						
(b) Health and Family Welfare - Contd.						
2210 Medical and Public Health - Contd.						
01 Urban Health Services-Allopathy - Concl'd.						
109 School Health Scheme	36.79	...	36.79	33.51	(-)	33
110 Hospital and Dispensaries	30,111.22	...	30,111.22	27,661.85		9
800 Other Expenditure	281.94	...	281.94	235.40		20
911 Deduct Recoveries of Overpayments	(-)14.37	...	(-)14.37	(-)12.52		15
Total 01	47,320.16	...	47,320.16	41,843.46		13
03 Rural Health Services - Allopathy						
101 Health Sub-centres	2,563.94	...	2,563.94	2,500.14		3
103 Primary Health Centres	3,561.79	...	3,561.79	3,477.29		2
Total 03	6,125.73	...	6,125.73	5,977.43		2
05 Medical Education, Training and Research						
105 Allopathy	457.28	...	457.28	443.29		3
200 Other Systems	51.03	...	51.03	55.72	(-)	8
Total 05	508.31	...	508.31	499.01		2
06 Public Health						
001 Direction and Administration	2,600.00	...	2,600.00	3,750.00		(-)31

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS-Contd						
<i>(Figures in italic represent charged expenditure)</i>						
Heads	Actuals for the year 2024-2025			Actuals for 2023-2024	Percentage Increase(+)/ Decrease(-) during the year	(₹ in lakh)
	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total			
EXPENDITURE HEADS(REVENUE ACCOUNT)- Contd.						
B. SOCIAL SERVICES - Contd.						
(b) Health and Family Welfare - Contd.						
2210 Medical and Public Health - Concltd.						
<i>06 Public Health - Concltd.</i>						
101 Prevention and control of diseases	2,301.22	5,174.00	7,475.22	6,325.08	18	
102 Prevention of food adulteration	147.79	...	147.79	161.00	(-18)	
104 Drug control	95.14	...	95.14	50.29	89	
107 Public Health Laboratories	97.04	300.00	397.04	382.08	4	
112 Public Health Education	298.24	...	298.24	293.09	2	
200 Other Systems	811.00	...	811.00	811.20	...	
Total 06	6,350.43	5,474.00	11,824.43	11,772.74	...	
Total 2210	60,304.63	5,474.00	65,778.63	60,092.63	9	
2211 Family Welfare						
001 Direction and Administration	...	540.65	540.65	523.89	3	
003 Training	...	20.86	20.86	21.35	(-2)	
101 Rural Family Welfare Services	...	1,523.12	1,523.12	1,427.91	7	
102 Urban Family Welfare Services	...	40.59	40.59	33.78	20	
911 Deduct Recoveries of Overpayments	...	*(-)2,382.61	(-)2,382.61	...	100	
Total 2211	...	(-)257.39	(-)257.39	2,006.93	(-)113	

* Release of GIA during 2024-25 for liquidation of arrears for 2021-22 and 2023-24 for implementation of infrastructure maintenance, a Centrally Sponsored Plan Scheme. With this release, the arrears will be fully settled for 2021-22 and partially settled for 2023-24.

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS-Contd						
<i>(Figures in italic represent charged expenditure)</i>						
Heads	Actuals for the year 2024-2025			Actuals for 2023-2024	Percentage Increase(+)/ Decrease(-) during the year	(₹ in lakh)
	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total			
B. SOCIAL SERVICES - Contd.						
(b) Health and Family Welfare -Concl'd.						
Total (b) Health and Family Welfare	60,304.63	5,216.61	65,521.24	62,099.56		6
(c) Water Supply, Sanitation, Housing and Urban Development						
2215 Water Supply and Sanitation						
796 Tribal Area Sub-Plan	...	...	...	251.15		(-)100
<i>01 Water Supply</i>						
001 Direction and Administration	7,806.16	...	7,806.16	5,422.31		44
101 Urban water supply programmes	1,696.38	...	1,696.38	1,032.48		64
102 Rural water supply programmes	21.48	...	21.48	12.41		73
911 Deduct Recoveries of Overpayments	(-)0.11	...	(-)0.11	(-)0.04		175
Total 01	9,523.91	...	9,523.91	6,467.16		47
<i>02 Sewerage and Sanitation</i>						
105 Sanitation Services	135.37	242.13	377.50	541.95		(-)34
107 Sewerage Services	44.37	...	44.37	54.55		(-)19
789 Special Component Plan for Scheduled Castes	3.87	69.60	73.47	29.72		218
796 Tribal Area Sub-Plan	24.93	448.82	473.75	...		100
Total 02	208.54	760.55	969.09	626.22		55
Total 2215	9,732.45	760.55	10,493.00	7,344.53		43

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS-Contd						
(Figures in italic represent charged expenditure)						
Heads	Actuals for the year 2024-2025			Actuals for 2023-2024	Percentage Increase(+)/ Decrease(-) during the year	
	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total			
EXPENDITURE HEADS(REVENUE ACCOUNT)- Contd.						
B.	SOCIAL SERVICES - Contd.					
(c)	Water Supply, Sanitation, Housing and Urban Development - Contd.					
2216	Housing					
03	Rural Housing					
789	Special Component Plan for Scheduled Castes	...	...	20.45	(-)100	
796	Tribal Area Sub-Plan	...	...	82.21	(-)100	
800	Other Expenditure	16.87	...	16.87	71.56	(-)76
	Total 03	16.87	...	16.87	174.22	(-)90
05	Genera Pool Accomodation					
053	Maintenance and Repairs	862.36	...	862.36	378.87	128
800	Other Expenditure	194.63	...	194.63	25.13	674
	Total 05	1,056.99	...	1,056.99	404.00	162
06	Police Housing					
053	Maintenance and Repairs	59.94	...	59.94	39.95	50
	Total 06	59.94	...	59.94	39.95	50
07	Other Housing					
001	Direction and Administration	11,562.80	...	11,562.80	18,399.13	(-)37
	Total 07	11,562.80	...	11,562.80	18,399.13	(-)37

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS-Contd						
(Figures in italic represent charged expenditure)						
Heads	Actuals for the year 2024-2025			Actuals for 2023-2024	Percentage Increase(+)/ Decrease(-) during the year	(₹ in lakh)
	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total			
EXPENDITURE HEADS(REVENUE ACCOUNT)- Contd.						
B.	SOCIAL SERVICES - Contd.					
(c)	Water Supply, Sanitation, Housing and Urban Development - Contd.					
2216	Housing - Concltd.					
80	General					
103	Assistance to Housing Boards, Corporations etc.					
	314.91	...	314.91	334.26	(-6)	
Total 80	314.91	...	314.91	334.26	(-6)	
Total 2216	13,011.51	...	13,011.51	19,351.56	(-33)	
2217	Urban Development					
01	State Capital Development					
001	750.87	...	750.87	582.59	29	
053	7.81	...	7.81	7.83	...	
190	44.47	...	44.47	24.00	85	
800	109.60	...	109.60	430.00	(-75)	
911	(-0.21	...	(-)0.21	...	100	
Total 01	912.54	...	912.54	1,044.42	(-13)	

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS-Contd						
(Figures in italic represent charged expenditure)						
Heads	Actuals for the year 2024-2025			Actuals for 2023-2024	Percentage Increase(+)/ Decrease(-) during the year	(₹ in lakh)
	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total			
EXPENDITURE HEADS(REVENUE ACCOUNT)- Contd.						
B.	SOCIAL SERVICES - Contd.					
(c)	Water Supply, Sanitation, Housing and Urban Development - Concl.					
2217	Urban Development - Concl.					
05	Other Urban Development Schemes					
001	507.92	...	507.92	447.32	14	
053	22.95	...	22.95	26.74	(-)14	
800	48.69	438.14	486.83	848.03	(-)43	
	579.56	438.14	1,017.70	1,322.09	(-)23	
80	General					
001	3,623.74	...	3,623.74	3,055.59	19	
800	467.98	...	467.98	369.75	27	
	4,091.72	...	4,091.72	3,425.34	19	
	5,583.81	438.14	6,021.95	5,791.85	4	
	28,327.77	1,198.69	29,526.46	32,487.94	(-)9	
Total (c) Water Supply, Sanitation, Housing and Urban Development						

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS-Contd						
(Figures in italic represent charged expenditure)						
Heads	Actuals for the year 2024-2025			Actuals for 2023-2024	Percentage Increase(+)/ Decrease(-) during the year	
	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total			
EXPENDITURE HEADS(REVENUE ACCOUNT)- Contd.						
B. SOCIAL SERVICES - Contd.						
(d) Information and Broadcasting						
2220 Information and Publicity						
01 Films						
001 Direction and Administration	82.30	...	82.30	257.40	(-)68	
Total 01	82.30	...	82.30	257.40	(-)68	
60 Others						
001 Direction and Administration	314.84	...	314.84	271.07	16	
101 Advertising and Visual Publicity	209.51	...	209.51	319.71	(-)34	
102 Information Centres	422.77	...	422.77	334.82	26	
109 Photo Services	60.92	...	60.92	54.71	11	
110 Publications	577.64	...	577.64	551.50	5	
Total 60	1,585.68	...	1,585.68	1,531.81	4	
Total 2220	1,667.98	...	1,667.98	1,789.21	(-)7	
Total (d) Information and Broadcasting	1,667.98	...	1,667.98	1,789.21	(-)7	

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS-Contd						
(Figures in italic represent charged expenditure)						
Heads	Actuals for the year 2024-2025			Actuals for 2023-2024	Percentage Increase(+)/ Decrease(-) during the year	(₹ in lakh)
	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total			
EXPENDITURE HEADS(REVENUE ACCOUNT)- Contd.						
B.	SOCIAL SERVICES - Contd.					
(e)	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes					
2225	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes					
01	Welfare of Scheduled Castes					
001	1,537.93	9.26	1,547.19	1,139.66	36	
277	6.46	...	6.46	37.42	(-)83	
789	5.00	...	5.00	...	100	
793	5.00	22.25	27.25	383.72	(-)93	
	Special Component Plan for Scheduled Castes					
	Special Central Assistance for Scheduled Castes Component Plan					
Total 01	1,554.39	31.51	1,585.90	1,560.80	2	
02	Welfare of Scheduled Tribes					
001	529.11	...	529.11	451.42	17	
190	58.74	...	58.74	61.18	(-)4	
277	681.85	0.02	681.87	160.30	325	
794	...	200.00	200.00	25.00	700	
796	761.21	...	761.21	1,863.45	(-)59	
Total 02	2,030.91	200.02	2,230.93	2,561.35	(-)13	

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS-Contd					
(Figures in italic represent charged expenditure)					
Heads	Actuals for the year 2024-2025			Actuals for 2023-2024	Percentage Increase(+)/ Decrease(-) during the year
	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total		
EXPENDITURE HEADS(REVENUE ACCOUNT)- Contd.					
B.	SOCIAL SERVICES - Contd.				
(e)	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes -Concl.				
2225	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes - Concl.				
03	Welfare of Backward Classes				
190	Assistance to Public Sector and Other Undertakings				
277	Education				
	176.11	...	176.11	197.40	(-11)
	36.46	300.92	337.38	840.97	(-60)
	212.57	300.92	513.49	1,038.37	(-51)
04	Welfare of Minorities				
102	...	...	...	4,617.89	(-100)
800	...	...	...	11.11	(-100)
	...	...	...	4,629.00	(-100)
80	General				
800	11.54	...	11.54	25.54	(-55)
	11.54	...	11.54	25.54	(-55)
	3,809.41	532.45	4,341.86	9,815.06	(-56)
	3,809.41	532.45	4,341.86	9,815.06	(-56)

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS-Contd						
(Figures in italic represent charged expenditure)						
Heads	Actuals for the year 2024-2025			Actuals for 2023-2024	Percentage Increase(+)/ Decrease(-) during the year	(₹ in lakh)
	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total			
EXPENDITURE HEADS(REVENUE ACCOUNT)- Contd.						
B. SOCIAL SERVICES - Contd.						
(f) Labour and Labour Welfare						
2230 Labour and Employment						
01 Labour						
001 Direction and Administration	1,069.48	...	1,069.48	836.77	28	
Total 01	1,069.48	...	1,069.48	836.77	28	
03 Training						
101 Industrial Training Institutes	835.44	...	835.44	591.51	41	
Total 03	835.44	...	835.44	591.51	41	
Total 2230	1,904.92	...	1,904.92	1,428.28	33	
Total (f) Labour and Labour Welfare	1,904.92	...	1,904.92	1,428.28	33	
(g) Social Welfare and Nutrition						
2235 Social Security and Welfare						
01 Rehabilitation						
200 Other Relief Measures	...	177.00	177.00	87.81	102	
Total 01	...	177.00	177.00	87.81	102	
02 Social Welfare						
001 Direction and Administration	2,004.01	...	2,004.01	1,396.37	44	
101 Welfare of handicapped	819.36	...	819.36	691.37	19	

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS-Contd						
(Figures in italic represent charged expenditure)						
Heads	Actuals for the year 2024-2025			Actuals for 2023-2024	Percentage Increase(+)/ Decrease(-) during the year	
	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total			
EXPENDITURE HEADS(REVENUE ACCOUNT)- Contd.						
B.	SOCIAL SERVICES - Contd.					
(g)	Social Welfare and Nutrition - Contd.					
2235	Social Security and Welfare - Concl'd.					
02	Social Welfare - Concl'd.					
102	4,187.36	1,556.33	5,743.69	3,412.45	68	
103	3,276.80	289.64	3,566.44	6,980.49	(-49)	
104	12.70	...	12.70	95.04	(-87)	
107	30.00	...	30.00	...	100	
911	(-)1,210.91	...	(-)1,210.91	(-)788.81	54	
	9,119.32	1,845.97	10,965.29	11,786.91	(-7)	
03	National Social Assistance Programme					
101	5,995.63	...	5,995.63	5,665.00	6	
102	1,075.62	...	1,075.62	1,000.60	7	
	7,071.25	...	7,071.25	6,665.60	6	
60	Other Social Security and Welfare Programmes					
102	255.82	...	255.82	206.08	24	
104	15.64	...	15.64	44.05	(-64)	
200	207.74	...	207.74	144.34	44	
	479.20	...	479.20	394.47	21	
	16,669.77	2,022.97	18,692.74	18,934.79	(-1)	
	Total 2235					

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS-Contd						
(Figures in italic represent charged expenditure)						
Heads	Actuals for the year 2024-2025			Actuals for 2023-2024	Percentage Increase(+)/ Decrease(-) during the year	
	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total			
EXPENDITURE HEADS(REVENUE ACCOUNT)- Contd.						
B.	SOCIAL SERVICES - Contd.					
(g)	Social Welfare and Nutrition - Contd.					
2236	Nutrition					
02	Distribution of nutritious food and beverages					
101	167.75	166.47	334.22	1,060.44	(-68)	
Total 02	167.75	166.47	334.22	1,060.44	(-68)	
80	General					
001	1,355.14	...	1,355.14	2,638.55	(-49)	
Total 80	1,355.14	...	1,355.14	2,638.55	(-49)	
Total 2236	1,522.89	166.47	1,689.36	3,698.99	(-54)	
2245	Relief on Account of Natural Calamities					
02	Floods, Cyclones etc					
101	1,017.93	...	1,017.93	1,668.94	(-39)	
106	...	...	...	199.59	(-100)	
109	...	...	...	169.82	(-100)	
800	20,729.91	...	20,729.91	11,149.51	86	
Total 02	21,747.84	...	21,747.84	13,187.86	100	

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS-Contd					
<i>(Figures in italic represent charged expenditure)</i>					
Heads	Actuals for the year 2024-2025			Actuals for 2023-2024	Percentage Increase(+)/ Decrease(-) during the year (₹ in lakh)
	State Fund	Central Assistance (Including CSS/CS)	Total		
	Expenditure				

* Represents amount transferred to MH 8121-122 " State Disaster Response Fund" refer to footnote at Statement No.21 of Finance Accounts Vol.-II.

** Represents amount transferred to MH 8121-130 " State Disaster Mitigation Fund" refer to footnote at Statement No.21 of Finance Accounts Vol.-II.

*** Represents amount transferred to MH 8121-130 " State Disaster Mitigation Fund"refer to footnote at Statement No.21 of Finance Accounts Vol.-II.

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS-Contd						
(Figures in italic represent charged expenditure)						
Heads	Actuals for the year 2024-2025			Actuals for 2023-2024	Percentage Increase(+)/ Decrease(-) during the year	(₹ in lakh)
	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total			
EXPENDITURE HEADS(REVENUE ACCOUNT)- Contd.						
B.	SOCIAL SERVICES - Concl.					
(g)	Social Welfare and Nutrition -Concl.					
2245	Relief on Account of Natural Calamities - Concl.					
80	General - Concl.					
102	Management of Natural Disasters, Contingency Plans in Disaster Prone Areas	59.26	...	59.26	123.82	(-)52
	Total 80	277.85	...	277.85	330.56	(-16)
	Total 2245	1,058.35	29,718.17	30,776.52	15,779.56	95
	Total (g) Social Welfare and Nutrition	19,251.01	31,907.61	51,158.62	38,413.34	33
(h)	Others					
2250	Other Social Services					
103	Upkeep of Shrines, Temples etc.	3,493.81	...	3,493.81	3,387.99	3
911	Deduct Recoveries of Overpayments	(-)50.74	...	(-)50.74	(-)1.03	4826
	Total 2250	3,443.07	...	3,443.07	3,386.96	2
2251	Secretariat-Social Services					
090	Secretariat	51.00	...	51.00	68.09	(-)25
	Total 2251	51.00	...	51.00	68.09	(-25)
	Total (h) Others	3,494.07	...	3,494.07	3,455.05	1
	Total B-SOCIAL SERVICES	2,61,679.90	49,193.06	3,10,872.96	2,88,947.87	88

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS-Contd						
<i>(Figures in italic represent charged expenditure)</i>						
Heads	Actuals for the year 2024-2025			Actuals for		Percentage Increase(+)/ Decrease(-) during the year
	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total	2023-2024		
EXPENDITURE HEADS(REVENUE ACCOUNT)- Contd.						
C. ECONOMIC SERVICES						
(a) Agriculture and Allied Activities						
2401 Crop Husbandry						
001 Direction and Administration	8,011.25	...	8,011.25	8,548.14		(-6)
102 Food grain crops	31.65	278.91	310.56	301.55		3
103 Seeds	320.19	2,497.25	2,817.44	2,583.60		9
104 Agricultural Farms	3,917.37	...	3,917.37	3,598.01		9
105 Manures and Fertilisers	11.79	598.80	610.59	11.97		5001
107 Plant Protection	411.29	3,057.00	3,468.29	4,534.45		(-24)
109 Extension and Farmers Training	341.17	1,542.00	1,883.17	720.47		161
110 Crop Insurance	0.14	...	0.14	...		100
113 Agricultural Engineering	0.66	...	0.66	0.68		(-3)
114 Development of Oil Seeds	30.14	271.29	301.43	131.97		128
119 Horticulture and Vegetable Crops	456.27	3,163.43	3,619.70	2,701.28		34
131 Technological Advancement	26.68	299.32	326.00	401.25		(-19)
789 Special Component Plan for Scheduled Castes	103.55	850.17	953.72	793.08		20
796 Tribal Areas Sub-Plan	826.75	5,976.01	6,802.76	5,607.74		21
800 Other Expenditure	47.61	...	47.61	308.85		(-85)
911 Deduct Recoveries of Overpayments	(-)94.34	...	(-)94.34	(-)1.61		5760
Total 2401	14,442.17	18,534.18	32,976.35	30,241.43		9

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS-Contd						
(Figures in italic represent charged expenditure)						
Heads	Actuals for the year 2024-2025			Actuals for 2023-2024	Percentage Increase(+)/ Decrease(-) during the year	
	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total			
EXPENDITURE HEADS(REVENUE ACCOUNT)- Contd.						
C.	ECONOMIC SERVICES - Contd.					
(a)	Agriculture and Allied Activities - Contd.					
2402	Soil and Water Conservation					
001	2,787.46	...	2,787.46	2,549.98	9	
102	143.68	991.50	1,135.18	858.13	32	
789						
796	14.94	134.50	149.44	150.76	(-1)	
800	...	...	...	99.31	(-100)	
911	(-1.29	...	(-1.29	...	100	
	2,944.79	1,126.00	4,070.79	3,801.40	7	
2403	Animal Husbandry					
001	2,201.82	...	2,201.82	1,746.65	26	
101	4,620.04	114.66	4,734.70	4,477.91	6	
102	312.00	48.00	360.00	349.38	3	
103	30.32	...	30.32	26.02	17	
104	0.31	...	0.31	0.39	(-21)	
105	140.72	93.21	233.93	154.15	52	
106	...	13.96	13.96	10.00	40	
107	31.11	...	31.11	21.11	47	

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS-Contd						
<i>(Figures in italic represent charged expenditure)</i>						
Heads	Actuals for the year 2024-2025			Actuals for 2023-2024	Percentage Increase(+)/ Decrease(-) during the year	(₹ in lakh)
	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total			
EXPENDITURE HEADS(REVENUE ACCOUNT)- Contd.						
C. ECONOMIC SERVICES - Contd.						
(a) Agriculture and Allied Activities - Contd.						
2403 Animal Husbandry - Concl.						
109 Extension and Training	0.19	2.47	2.66	0.14	1800	
113 Administrative Investigation and Statistics	...	23.00	23.00	...	100	
789 Special Component Plan for Scheduled Castes	...	4.99	4.99	...	100	
796 Tribal Areas Sub-plan	...	50.00	50.00	...	100	
911 Deduct Recoveries of Overpayments	...	...	...	(-)1.30	(-)100	
Total 2403	7,336.51	350.29	7,686.80	6,784.45	13	
2404 Diary Development						
102 Dairy Development Projects	553.62	...	553.62	2,069.00	(-)73	
789 Special Component Plan for Scheduled Castes	40.00	...	40.00	...	100	
796 Tribal Area Sub-plan	280.00	...	280.00	...	100	
Total 2404	873.62	...	873.62	2,069.00	(-)58	
2405 Fisheries						
001 Direction and Administration	657.22	...	657.22	428.61	53	
101 Inland fisheries	1,680.42	...	1,680.42	1,040.77	61	
796 Tribal Areas Sub Plan	...	...	...	1,084.51	(-)100	
Total 2405	2,337.64	...	2,337.64	2,553.89	(-)8	

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS-Contd						
(Figures in italic represent charged expenditure)						
Heads	Actuals for the year 2024-2025			Actuals for 2023-2024	Percentage Increase(+)/ Decrease(-) during the year	
	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total			(₹ in lakh)
EXPENDITURE HEADS(REVENUE ACCOUNT)- Contd.						
C. ECONOMIC SERVICES - Contd.						
(a) Agriculture and Allied Activities - Contd.						
2406	Forestry and Wild Life					
01	Forestry					
001	7,392.56	...	7,392.56	5,819.39	27	
004	178.95	...	178.95	158.68	13	
005	433.08	...	433.08	412.20	5	
013	70.32	...	70.32	68.72	2	
101	1,727.26	1,224.47	2,951.73	3,976.54	(-26)	
102	772.67	...	772.67	676.86	14	
105	193.29	...	193.29	182.37	6	
911	(-1.08	...	(-1.08	(-)0.05	2060	
Total 01	10,767.05	1,224.47	11,991.52	11,294.71	6	
02	Environmental Forestry and Wild Life					
110	1,720.37	221.60	1,941.97	1,687.78	15	
111	249.10	...	249.10	219.53	13	
112	19.70	...	...	751.92	8	
	789.30	...	809.00			
Total 02	19.70	...	...	2,659.23	13	
	2,755.37	225.00	3,000.07			

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS-Contd					
(Figures in italic represent charged expenditure)					
Heads	Actuals for the year 2024-2025			Actuals for 2023-2024	Percentage Increase(+)/ Decrease(-) during the year
	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total		
EXPENDITURE HEADS(REVENUE ACCOUNT)- Contd.					
C. ECONOMIC SERVICES - Contd.					
(a) Agriculture and Allied Activities - Contd.					
2406	Forestry and Wild Life - Concl.				
04	Afforestation and Ecology Development				
103	4,400.00	...	4,400.00	7,995.00	(-45)
904	(-)4,400.00	...	*(-)4,400.00	(-)7,995.00	(-45)
Deduct Amount met from State Compensatory Afforestation Fund(SCAF)					
Total 04	...	...	...	...	100
Total 2406					
	19.70	...	...	...	...
	13,525.82	1,446.07	14,991.59	13,953.94	7
2407 Plantations					
01	Tea				
800	...	...	...	...	...
	1.11	...	801.11	1,096.50	(-27)
	800.00	...	...	...	...
Total 01					
	1.11	...	...	...	...
	800.00	...	801.11	1,096.50	(-27)

* Represents amount transferred to MH 8121-129 " State Compensatory Afforestation Fund" refer to footnote at Statement No.21 of Finance Accounts Vol.-II.

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS-Contd						
(Figures in italic represent charged expenditure)						
Heads	Actuals for the year 2024-2025			Actuals for 2023-2024	Percentage	
	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total		Increase(+)/	Decrease(-)
EXPENDITURE HEADS(REVENUE ACCOUNT)- Contd.						
C. ECONOMIC SERVICES - Contd.						
(a) Agriculture and Allied Activities - Contd.						
2407	Plantations - Concltd.					
	Total 2407	1.11	...	801.11	1,096.50	(-27)
2408	Food Storage and Warehousing					
01	Food					
001	Direction and Administration	2,876.49	17.31	2,893.80	2,347.19	23
101	Procurement and Supply	5.95	...	5.95	10.35	(-43)
102	Food Subsidies	198.15	385.20	583.35	837.45	(-30)
911	Deduct Recoveries of Overpayments	...	...	...	(-)1.37	(-100)
	Total 01	3,080.59	402.51	3,483.10	3,193.62	9
	Total 2408	3,080.59	402.51	3,483.10	3,193.62	9
2425	Co-operation					
001	Direction and Administration	2,807.99	...	2,807.99	1,897.12	48
003	Training	40.00	...	40.00	15.68	155
101	Audit of Co-operatives	18.83	...	18.83	...	100
105	Information and Publicity	...	...	...	12.53	(-100)
107	Assistance to Credit Co-operatives	51.06	84.87	135.93	177.94	(-24)

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS-Contd					
(Figures in italic represent charged expenditure)					
Heads	Actuals for the year 2024-2025			Actuals for 2023-2024	Percentage Increase(+)/ Decrease(-) during the year
	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total		
EXPENDITURE HEADS(REVENUE ACCOUNT)- Contd.					
C.	ECONOMIC SERVICES - Contd.				
(a)	Agriculture and Allied Activities -Concl'd.				
2425	Co-operation - Concl'd.				
108	175.00	...	175.00	115.51	52
277	45.68	...	45.68	35.36	29
Total 2425	3,138.56	84.87	3,223.43	2,254.14	43
Total (a) Agriculture and Allied Activities	20.81	...	70,444.43	65,948.35	7
(b)	Rural Development				
2501	Special Programmes for Rural Development				
01	Integrated Rural Development programme				
001	13,488.01	...	13,488.01	12,595.34	7
800	228.43	...	228.43	247.37	(-8)
911	(-)63.27	...	(-)63.27	(-)4.00	1482
Total 01	13,653.17	...	13,653.17	12,838.71	6
Total 2501	13,653.17	...	13,653.17	12,838.71	6

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS-Contd						
(Figures in italic represent charged expenditure)						
Heads	Actuals for the year 2024-2025			Actuals for 2023-2024	Percentage Increase(+)/ Decrease(-) during the year	
	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total			
EXPENDITURE HEADS(REVENUE ACCOUNT)- Contd.						
C. ECONOMIC SERVICES - Contd.						
(b) Rural Development - Contd.						
2505 Rural Employment						
01 National Programmes						
702 Jawahar Rojgar Yojana	272.80	648.32	921.12	1,382.85		(-33)
789 Special Component Plan for Scheduled Castes	14.15	58.56	72.71	100.81		(-28)
796 Tribal Area Sub-Plan	116.71	432.46	549.17	701.83		(-22)
Total 01	403.66	1,139.34	1,543.00	2,185.49		(-29)
60 Other Programmes						
703 Employment Assurance Scheme	852.50	2,269.76	3,122.26	4,371.14		(-29)
789 Special Component Plan for Scheduled Castes	30.00	...	30.00	...		100
796 Tribal Aera Sub-Plan	247.50	...	247.50	...		100
Total 60	1,130.00	2,269.76	3,399.76	4,371.14		(-22)
Total 2505	1,533.66	3,409.10	4,942.76	6,556.63		(-25)
2515 Other Rural Development Programmes						
003 Training	648.68	...	648.68	608.46		7
101 Panchayati Raj	2,394.26	350.00	2,744.26	2,646.66		4
102 Community Development	50.00	...	...	...		...
	...	221.43	271.43	50.00		443

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS-Contd						
(Figures in italic represent charged expenditure)						
Heads	Actuals for the year 2024-2025			Actuals for 2023-2024	Percentage Increase(+)/ Decrease(-) during the year	
	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total			
(₹ in lakh)						
EXPENDITURE HEADS(REVENUE ACCOUNT)- Contd.						
C.	ECONOMIC SERVICES - Contd.					
(b)	Rural Development -Concl'd.					
2515	Other Rural Development Programmes - Concl'd.					
196	1,675.94	...	1,675.94	1,570.56	7	
198	4,222.75	...	4,222.75	3,220.96	31	
789	4.00	20.00	24.00	28.00	(-14	
796	33.00	130.00	163.00	202.00	(-19	
911	(-)0.24	...	(-)0.24	(-)0.35	(-31	
	50.00	...				
	8,978.39	721.43	9,749.82	8,326.29	17	
	50.00	...				
	24,165.22	4,130.53	28,345.75	27,721.63	2	
Total (b) Rural Development						
(c)	Special Areas Programmes					
2575	Other Special Areas Programmes					
06	Development of Border Areas					
101	10.00	...	10.00	2,490.81	(-100	
	10.00	...	10.00	2,490.81	(-100	
	10.00	...	10.00	2,490.81	(-100	

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS-Contd						
<i>(Figures in italic represent charged expenditure)</i>						
Heads	Actuals for the year 2024-2025			Actuals for 2023-2024	Percentage Increase(+)/ Decrease(-) during the year	
	State Fund	Central	Assistance (Including CSS/CS)			
EXPENDITURE HEADS(REVENUE ACCOUNT)- Contd.						
C. ECONOMIC SERVICES - Contd.						
(c) Special Areas Programmes -Concl.						
Total (c) Special Areas Programmes	10.00	...	10.00	2,490.81	(-)100	
(d) Irrigation and Flood Control						
2702 Minor Irrigation						
<i>01 Surface Water</i>	29.90	...	29.90	285.73	(-)90	
103 Division Schemes	29.90	...	29.90	285.73	(-)90	
Total 01						
<i>80 General</i>	3,267.60	...	3,267.60	2,716.04	20	
001 Direction and Administration	12.79	...	12.79	(-)0.77	(-)1761	
799 Suspense	15.22	30.66	45.88	35.50	29	
800 Other Expenditure	(-)2.50	...	(-)2.50	(-)2.00	25	
911 Deduct Refund	3,293.11	30.66	3,323.77	2,748.77	21	
Total 80	3,323.01	30.66	3,353.67	3,034.50	11	
Total 2702						
2711 Flood Control and Drainage						
<i>01 Flood Control</i>	...	...	...	967.95	(-)100	
103 Civil Works	...	...	...	967.95	(-)100	
Total 01						

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS-Contd						
<i>(Figures in italic represent charged expenditure)</i>						
Heads	Actuals for the year 2024-2025			Actuals for 2023-2024	Percentage Increase(+)/ Decrease(-) during the year	(₹ in lakh)
	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total			
EXPENDITURE HEADS(REVENUE ACCOUNT)- Contd.						
C. ECONOMIC SERVICES - Contd.						
(d) Irrigation and Flood Control -Concl.						
2711 Flood Control and Drainage - Concl.						
Total 2711	...	...	...	967.95	(-)100	
Total (d) Irrigation and Flood Control	3,323.01	30.66	3,353.67	4,002.45	(-)16	
(e) Energy						
2801 Power						
<i>01 Hydel Generation</i>	49.01	...	49.01	...	100	
052 Machinery and Equipment	27,862.00	...	27,862.00	16,000.00	74	
101 Purchase of Power	190.77	...	190.77	150.72	27	
800 Other Expenditure	28,101.78	...	28,101.78	16,150.72	74	
Total 01						
<i>04 Diesel/Gas Power Generation</i>						
800 Other Expenditure Each Diesel/Gas Power Scheme(3)	16.07	...	16.07	16.39	(-)2	
Total 04	16.07	...	16.07	16.39	(-)2	
<i>05 Transmission and Distribution</i>						
001 Direction and Administration	2,012.16	...	2,012.16	1,797.46	12	
052 Machinery and Equipment	882.10	...	882.10	1,124.35	(-)22	
800 Other Expenditure Each Transmission/Distribution Scheme	...	...	...	108.41	(-)100	

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS-Contd						
<i>(Figures in italic represent charged expenditure)</i>						
Heads	Actuals for the year 2024-2025			Actuals for 2023-2024	Percentage Increase(+)/ Decrease(-) during the year	(₹ in lakh)
	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total			
EXPENDITURE HEADS(REVENUE ACCOUNT)- Contd.						
C. ECONOMIC SERVICES - Contd.						
(e) Energy -Concl.						
2801 Power - Concl.						
<i>05 Transmission and Distribution - Concl.</i>						
Total 05	2,894.26	...	2,894.26	3,030.22		(-4)
<i>80 General</i>						
001 Direction and Administration	23,220.49	...	23,220.49	22,668.17		2
797 Transfer to Reserve Funds/Deposits	270.62	...	*270.62	286.00		(-5)
911 Deduct Recoveries of Overpayments	(-4.80)	...	(-4.80)	(-2.73)		76
Total 80	23,486.31	...	23,486.31	22,951.44		2
Total 2801	54,498.42	...	54,498.42	42,148.77		29
2810 Non-Conventional Sources of Energy						
105 Supporting Programmes	255.80	...	255.80	244.28		5
Total 2810	255.80	...	255.80	244.28		5
Total (e) Energy	54,754.22	...	54,754.22	42,393.05		29
(f) Industry and Minerals						
2851 Village and Small Industries						
001 Direction and Administration	1,634.98	39.26	1,674.24	1,730.06		(-3)

* Represents amount transferred to MH 8235-200 "Other Fund" refer to footnote at Statement No.21 of Finance Accounts Vol.-II.

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS-Contd						
<i>(Figures in italic represent charged expenditure)</i>						
Heads	Actuals for the year 2024-2025			Actuals for 2023-2024	Percentage Increase(+)/ Decrease(-) during the year	
	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total			
EXPENDITURE HEADS(REVENUE ACCOUNT)- Contd.						
C. ECONOMIC SERVICES - Contd.						
(f) Industry and Minerals - Contd.						
2851 Village and Small Industries - Concltd.						
003 Training	1,834.74	...	1,834.74	1,673.74	10	
102 Small Scale Industries	652.94	585.56	1,238.50	1,310.19	(-5)	
105 Khadi and Village Industries	391.75	...	391.75	389.97	...	
200 Other Village Industries	420.74	...	420.74	328.66	28	
911 Deduct Recoveries of Overpayments	...	...	...	(-)2.58	(-)100	
Total 2851	4,935.15	624.82	5,559.97	5,430.04	2	
2852 Industries						
07 Telecommunication and Electronic Industries						
102 Digital India Programme	87.64	...	87.64	328.85	(-73)	
118 Assistance to Autonomous & Other Bodies	100.01	...	100.01	231.31	(-57)	
Total 07	187.65	...	187.65	560.16	(-67)	
80 General						
001 Direction and Administration	809.91	...	809.91	482.59	68	
800 Other Expenditure	111.00	...	111.00	...	100	
Total 80	920.91	...	920.91	482.59	91	
Total 2852	1,108.56	...	1,108.56	1,042.75	6	

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS-Contd						
(Figures in italic represent charged expenditure)						
Heads	Actuals for the year 2024-2025			Actuals for 2023-2024	Percentage Increase(+)/ Decrease(-) during the year	
	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total			
EXPENDITURE HEADS(REVENUE ACCOUNT)- Contd.						
C. ECONOMIC SERVICES - Contd.						
(f) Industry and Minerals - Concl.						
2853 Non-ferrous Mining and Metallurgical Industries						
02 Regulation and Development of Mines						
001 Direction and Administration	776.56	...	776.56	629.75	23	
004 Research and Development	59.92	...	59.92	39.96	50	
800 Other Expenditure	24.98	...	24.98	25.00	...	
Total 02	861.46	...	861.46	694.71	24	
Total 2853	861.46	...	861.46	694.71	24	
2875 Other Industries						
60 Other Industries						
190 Assistance to Public Sector and Other Undertakings	...	...	...	85.00	(-100)	
Total 60	...	...	...	85.00	(-100)	
Total 2875	...	...	...	85.00	(-100)	
2885 Other Outlays on Industries and Minerals						
01 Industrial Financial Institutions						
101 Assistance to Industrial Finance Institutions	...	...	...	25.00	(-100)	
Total 01	...	...	...	25.00	(-100)	
Total 2885	...	...	...	25.00	(-100)	
Total (f) Industry and Minerals	6,905.18	624.82	7,530.00	7,277.50	3	

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS-Contd						
(Figures in italic represent charged expenditure)						
Heads	Actuals for the year 2024-2025			Actuals for 2023-2024	Percentage Increase(+)/ Decrease(-) during the year	
	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total			
EXPENDITURE HEADS(REVENUE ACCOUNT)- Contd.						
C. ECONOMIC SERVICES - Contd.						
(g) Transport						
3053 Civil Aviation						
01 Air Services						
190 Assistance to Public Sector and Other Undertakings (7)	700.00	...	700.00	...	100	
Total 01	700.00	...	700.00	...	100	
Total 3053	700.00	...	700.00	...	100	
3054 Roads and Bridges						
04 District and Other Roads	8,521.65	...	8,521.65	8,997.65	(-)5	
105 Maintenance and Repairs	300.00	...	300.00	237.50	26	
337 Road Works	1,367.00	...	*1,367.00	3,230.00	(-)58	
797 Transfer to Reserve Fund/Deposit Accounts	(-)3.92	...	(-)3.92	(-)4.57	(-)58	
911 Deduct Recoveries of Overpayments	10,186.74	...	10,186.74	12,460.58	(-)18	
Total 04						
General						
80						
001 Direction and Administration	19,534.79	...	19,534.79	17,870.94	9	
004 Research and Development	11.04	...	11.04	10.35	7	

* Represents amount transferred to MH 8449-103 "Central Road and Infrastructure Fund " refer to footnote at Statement No.21 of Finance Accounts Vol.-II.

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS-Contd					
(Figures in italic represent charged expenditure)					
Heads	Actuals for the year 2024-2025			Actuals for 2023-2024	Percentage Increase(+)/Decrease(-) during the year
	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total		
EXPENDITURE HEADS(REVENUE ACCOUNT)- Contd.					
C.	ECONOMIC SERVICES - Contd.				
(g)	Transport -Concl.				
3054	Roads and Bridges - Concl.				
80	General - Concl.				
052	127.70	...	127.70	125.28	2
799	(-)99.19	...	(-)99.19	(-)358.62	(-)72
911	(-)0.66	...	(-)0.66	(-)1.39	(-)53
	19,573.68	...	19,573.68	17,646.56	11
	29,758.41	...	29,758.41	30,107.14	(-)1
3055	Road Transport				
201	8,869.33	...	8,869.33	7,771.34	14
911	(-)1.07	...	(-)1.07	(-)2.03	(-)47
	8,868.26	...	8,868.26	7,769.31	14
	39,326.67	...	39,326.67	37,876.45	4
(i)	Science Technology and Environment				
3425	Other Scientific Research				
60	Other Expenditure				
001	697.46	...	697.46	610.10	14

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS-Contd						
(Figures in italic represent charged expenditure)						
Heads	Actuals for the year 2024-2025			Actuals for 2023-2024	Percentage Increase(+)/ Decrease(-) during the year	
	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total			
EXPENDITURE HEADS(REVENUE ACCOUNT)- Contd.						
C.	ECONOMIC SERVICES - Contd.					
(i)	Science Technology and Environment - Contd.					
3425	Other Scientific Research - Concl.					
60	Other Expenditure - Concl.					
200	436.00	...	436.00	320.00	36	
911	...	...	...	(-)0.10	(-)100	
Total 60	1,133.46	...	1,133.46	930.00	22	
Total 3425	1,133.46	...	1,133.46	930.00	22	
3435	Ecology and Environment					
03	Environmental Research and Ecological Regeneration					
001	207.23	1.14	208.37	184.16	13	
101	52.69	408.92	461.61	148.60	211	
103	2.19	...	2.19	3.13	(-)30	
Total 03	262.11	410.06	672.17	335.89	100	
04	Prevention and Control of Pollution					
800	31.60	...	31.60	...	100	
Total 04	31.60	...	31.60	...	100	
Total 3435	293.71	410.06	703.77	335.89	110	

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS-Contd						
<i>(Figures in italic represent charged expenditure)</i>						
Heads	Actuals for the year 2024-2025			Actuals for 2023-2024	Percentage Increase(+)/ Decrease(-) during the year	(₹ in lakh)
	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total			
EXPENDITURE HEADS(REVENUE ACCOUNT)- Contd.						
C. ECONOMIC SERVICES - Contd.						
(i) Science Technology and Environment -Concl'd.						
Total (i) Science Technology and Environment	1,427.17	410.06	1,837.23	1,265.89	45	
(i) General Economic Services						
3451 Secretariate-Economic Services						
090 Secretariat	1,583.93	910.67	2,494.60	546.62	356	
Total 3451	1,583.93	910.67	2,494.60	546.62	356	
3452 Tourism						
01 Tourist Infrastructure						
101 Tourist Centre	4,629.32	...	4,629.32	3,066.79	51	
102 Tourist Accommodation	882.78	...	882.78	785.14	12	
Total 01	5,512.10	...	5,512.10	3,851.93	43	
80 General						
001 Direction and Administration	40.16	...	40.16	12.19	230	
104 Promotion and Publicity	86.25	...	86.25	56.64	52	
Total 80	126.41	...	126.41	68.83	84	
Total 3452	5,638.51	...	5,638.51	3,920.76	44	

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS-Contd						
<i>(Figures in italic represent charged expenditure)</i>						
Heads	Actuals for the year 2024-2025			Actuals for 2023-2024	Percentage Increase(+)/ Decrease(-) during the year	
	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total			
(₹ in lakh)						
EXPENDITURE HEADS(REVENUE ACCOUNT)- Contd.						
C.	ECONOMIC SERVICES - Contd.					
(j)	General Economic Services - Contd.					
3454	Census Surveys and Statistics					
02	Surveys and Statistics					
111	170.88	...	170.88	174.42	(-2)	
112	359.75	...	359.75	382.84	(-6)	
201	83.09	...	83.09	90.77	(-8)	
205	604.57	...	604.57	540.37	12	
206	16.06	...	16.06	16.12	....	
911	(-0.02	...	(-0.02	(-0.06	(-67)	
Total 02	1,234.33	...	1,234.33	1,204.46	2	
Total 3454	1,234.33	...	1,234.33	1,204.46	2	
3456	Civil Supplies					
001	320.99	...	320.99	291.26	10	
911	...	...	...	(-)18.34	(-100	
Total 3456	320.99	...	320.99	272.92	18	
3475	Other General Economic Services					
106	301.14	...	301.14	293.05	3	
108	...	...	...	109.76	(-100	
Urban Oriented Development Programme (U.D. & H.D.)						

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS-Contd						
<i>(Figures in italic represent charged expenditure)</i>						
Heads	Actuals for the year 2024-2025			Actuals for 2023-2024	Percentage Increase(+)/ Decrease(-) during the year	(₹ in lakh)
	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total			
EXPENDITURE HEADS(REVENUE ACCOUNT)- Concl.						
C. ECONOMIC SERVICES - Concl.						
(i) General Economic Services -Concl.						
3475 Other General Economic Services - Concl.						
Total 3475	301.14	...	301.14	402.81	(-25)	
Total (j) General Economic Services	9,078.90	910.67	9,989.57	6,347.57	57	
Total C-ECONOMIC SERVICES	70.81	...				
	1,87,470.07	28,050.66	2,15,591.54	1,95,323.69	10	
D. GRANTS-IN-AID AND CONTRIBUTIONS						
3604 Compensation Assignments to Local Bodies and Panchayati Raj Institutions.						
200 Other Miscellaneous Compensation and Assignments	13,911.18	...	13,911.18	9,587.58	45	
Total 3604	13,911.18	...	13,911.18	9,587.58	45	
Total D-GRANTS-IN-AID AND CONTRIBUTIONS	13,911.18	...	13,911.18	9,587.58	45	
Total-Expenditure Heads(Revenue Account)	1,00,967.34	...				
	7,17,368.92	78,546.08	8,96,882.34	8,22,054.44	9	
Salaries	3,31,820.93	2,155.88	3,33,976.81	3,10,353.80	7	
Subsidies	2,244.76	...	2,244.76	3,268.95	(-4)	
Grants-in-Aid	20,726.35	...	20,726.35	19,484.82	28	

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS-Contd

Increase and decrease under Revenue Expenditure:-

There was a net increase of ₹74,827.90 lakh in Revenue Expenditure from ₹8,22,054.44 lakh in 2023-24 to ₹8,96,882.34 lakh in 2024-25 resulting in increase of 9.10 *per cent* over previous year. The overall increase is the result of prominent increase/decrease under the following heads of accounts:-

Heads of Account	Increase	Main Reasons
1	2	3
	(₹ in lakh)	
2245 Relief on Account of Natural Calamities	14,996.96	The overall increase under this head works out to 95 per cent over previous year's Revenue Expenditure. It is mainly due to increase of 115 per cent under 'Transfer to Reserve Funds and Deposit Accounts - State Disaster Response Fund'.
3451 Secretariate-Economic Services	1,947.97	The overall increase under this head works out to 356 per cent over previous year's Revenue Expenditure. It is mainly due to increase of 356 per cent under 'Secretariat'.
2029 Land Revenue	1,265.91	The overall increase under this head works out to 90 per cent over previous year's Revenue Expenditure. It is mainly due to increase of 516 per cent under 'Direction and Administration'.
3435 Ecology and Environment	367.88	The overall increase under this head works out to 110 per cent over previous year's Revenue Expenditure. It is mainly due to increase of 211 per cent under 'Conservation Programmes'.
Decrease in Revenue Expenditure was mainly as under :-		
Heads of Account	Decrease	Main Reasons
1	2	3
	(₹ in lakh)	
2225 Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	5,473.20	The overall decrease under this head works out to 56 per cent over previous year's Revenue Expenditure. It is mainly due to decrease of 92 per cent under 'Special Central Assistance for Scheduled Castes Component Plan'.

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS-Contd		
Decrease in Revenue Expenditure was mainly as under :- Concl'd.		
Heads of Account	Decrease	Main Reasons
1	2	3
	(₹ in lakh)	
2575 Other Special Areas Programmes	2,480.81	The overall decrease under this head works out to 100 per cent over previous year's Revenue Expenditure. It is mainly due to decrease of 100 per cent under 'Border area Development Programmes'.
2015 Elections	3,413.91	The overall decrease under this head works out to 57 per cent over previous year's Revenue Expenditure. It is mainly due to decrease of 99 per cent under 'Charges for Conduct of Election to Panchayats/Local Bodies'.
2211 Family Welfare	2,264.33	The overall decrease under this head works out to 113 per cent over previous year's Revenue Expenditure. It is mainly due to decrease of 100 per cent under 'Deduct Recoveries of Overpayments'.
2236 Nutrition	2,009.62	The overall decrease under this head works out to 54 per cent over previous year's Revenue Expenditure. It is mainly due to decrease of 68 per cent under 'Special Nutrition programmes'.
2404 Diary Development	1,195.38	The overall decrease under this head works out to 58 per cent over previous year's Revenue Expenditure. It is mainly due to decrease of 73 per cent under 'Dairy Development Projects'.
2047 Other Fiscal Services	21.02	The overall decrease under this head works out to 47 per cent over previous year's Revenue Expenditure. It is mainly due to decrease of 47 per cent under 'Goods and Services Tax Network (GSTN) Special Purpose (SPV)'.

ANNEXURE TO STATEMENT 15 DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS				
Heads		Actuals for the year 2024-2025		
		State Fund Expenditure	Central Assistance (Including CSS/CS)	Total
(1)		(2)	(3)	(4)
EXPENDITURE HEADS(REVENUE ACCOUNT)				
(A) GENERAL SERVICES				
(a)	Organs of State	16,695.35	...	16,695.35
(b)	Fiscal Services	11,933.54	...	11,933.54
(c)	Interest payment and servicing of Debt	94,859.08	...	94,859.08
(d)	Administrative Services	90,881.74	1,387.21	92,268.95
(e)	Pensions and Miscellaneous General Services	1,40,749.75	...	1,40,749.75
Total (A) GENERAL SERVICES		3,55,119.45	1,387.21	3,56,506.66
(B) SOCIAL SERVICES				
(a)	Education, Sports, Art and Culture	1,42,920.11	10,337.70	1,53,257.81
(b)	Health and Family Welfare	60,304.62	5,216.61	65,521.23
(c)	Water Supply, Sanitation, Housing and Urban Development	28,327.78	1,198.69	29,526.47
(d)	Information and Broadcasting	1,667.98	...	1,667.98
(e)	Welfare of Schedule Castes, Schedule Tribes and Other Backward Classes	3,809.41	532.45	4,341.86
(f)	Labour and Labour Welfare	1,904.92	...	1,904.92
(g)	Social Welfare and Nutrition	19,251.01	31,907.61	51,158.62
(h)	Others	3,494.07	...	3,494.07
Total (B) SOCIAL SERVICES		2,61,679.90	49,193.06	3,10,872.96
(C) ECONOMIC SERVICES				
(a)	Agriculture and Allied Activities	48,500.51	21,943.92	70,444.43
(b)	Rural Development	24,215.23	4,130.53	28,345.76
(c)	Special Areas Programmes	10.00	...	10.00
(d)	Irrigation and Flood Control	3,323.01	30.66	3,353.67
(e)	Energy	54,754.22	...	54,754.22

ANNEXURE TO STATEMENT 15 DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS - Concl'd.				
(₹ in lakh)				
Heads	Actuals for the year 2024-2025			
	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total	
(1)	(2)	(3)	(4)	
EXPENDITURE HEADS(REVENUE ACCOUNT)- Concl'd.				
(C) ECONOMIC SERVICES - Concl'd.				
(f) Industry and Minerals	6,905.16	624.82		7,529.98
(g) Transport	39,326.67	...		39,326.67
(i) Science Technology and Environment	1,427.17	410.06		1,837.23
(j) General Economic Services	9,078.90	910.67		9,989.57
Total (C) ECONOMIC SERVICES	1,87,540.88	28,050.66		2,15,591.54
GRANTS-IN-AID AND CONTRIBUTIONS				
Total (D) GRANTS-IN-AID AND CONTRIBUTIONS	13,911.18	...		13,911.18
Total-Expenditure Heads(Revenue Account)	8,18,251.41	78,630.93		8,96,882.34

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB HEADS						
Heads	Expenditure during 2023-2024	Expenditure during 2024-2025			Expenditure to end of 2024-2025	Percentage increase(+)/ decrease(-) during the year (₹ in lakh)
		State Fund Expenditure	Central Assistance (Including CSS/CS)	Total		
A. CAPITAL ACCOUNT OF GENERAL SERVICES						
4055 Capital Outlay on Police						
207 State Police	691.61	887.07	...	887.07	4,850.88	28
208 Special Police	15.51	30.04	...	30.04	108.55	94
211 Police Housing	...	...	...	...	7,039.78	...
Total 4055	707.12	917.11	...	917.11	11,999.21	30
4058 Capital Outlay on Stationery and Printing						
103 Government Presses	38.00	5.00	...	5.00	989.99	(-87
Total 4058	38.00	5.00	...	5.00	989.99	(-87
4059 Capital Outlay on Public Works						
01 Office Buildings						
051 Construction	40,432.27	11,977.81	65,003.78	76,981.58	1,44,019.61	90
202 Acquisition of Ready Built Accommodation	100.00	...	...	...	100.00	...
Total 01	40,532.27	11,977.81	65,003.78	76,981.58	1,44,119.61	90
60 Other Buildings						
051 Construction	2,707.82	7,583.17	...	7,583.17	90,203.53	180
Total 60	2,707.82	7,583.17	...	7,583.17	90,203.53	180
80 General						
051 Construction	2,038.72	1,564.10	...	1,564.10	71,897.22	(-23
201 Acquisition of land	...	...	...	...	14.07	...
789 Special Component Plan for Schedule Castes	...	...	...	...	492.92	...
796 Tribal Area Sub- Plan	...	...	...	...	1,221.10	...
911 Deduct Recovery of Over Payment	...	...	...	...	...	...
Total 80	2,038.72	1,564.10	...	1,564.10	73,625.31	(-23

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB HEADS - Contd.						
Heads	Expenditure during 2023-2024	Expenditure during 2024-2025			Expenditure to end of 2024-2025	Percentage increase(+)/ decrease(-) during the year (₹ in lakh)
		State Fund Expenditure	Central Assistance (Including CSS/CS)	Total		
A. CAPITAL ACCOUNT OF GENERAL SERVICES - Concl'd.						
4059 Capital Outlay on Public Works- Contd.						
Total 4059	45,278.81	21,125.08	65,003.78	86,128.85	3,07,948.45	90
4070 Capital Outlay on other Administrative Services						
101 Election	1.19	40.18	...	40.18	41.37	3276
800 Other Expenditure	26,052.29	2,514.13	209.45	2,723.59	28,775.88	(-90)
Total 4070	26,053.48	2,554.31	209.45	2,763.77	28,817.25	(-89)
Total A. CAPITAL ACCOUNT OF GENERAL SERVICES	72,077.41	24,601.50	65,213.23	89,814.73	3,49,754.90	25
B. CAPITAL ACCOUNT OF SOCIAL SERVICES						
(a) Capital Account of Education, Sports, Art and Culture						
4202 Capital Outlay on Education, Sports,Art and Culture						
01 General Education						
201 Elementary Education	4,152.77	1,775.31	...	1,775.31	21,450.66	(-57)
202 Secondary Education	534.46	613.89	...	613.89	14,870.57	15
203 University and Higher Education	22,745.94	17,563.30	4,500.00	22,063.30	90,521.72	(-3)
600 General	5,320.64	264.56	2,778.84	3,043.40	8,364.04	(-43)
789 Special Component Plan for Schedule Castes	70.49	40.18	345.97	386.15	749.65	448
796 Tribal Area Sub-Plan	286.73	170.23	1,128.78	1,299.01	3,303.40	353

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB HEADS - Contd.						
Heads	Expenditure during 2023-2024	Expenditure during 2024-2025			Expenditure to end of 2024-2025	Percentage increase(+)/decrease(-) during the year (₹ in lakh)
		State Fund Expenditure	Central Assistance (Including CSS/CS)	Total		
B. CAPITAL ACCOUNT OF SOCIAL SERVICES - Contd.						
(a) Capital Account of Education, Sports, Art and Culture - Contd.						
4202 Capital Outlay on Education, Sports, Art and Culture- Contd.						
<i>01 General Education- Contd.</i>						
800 Other Expenditure	...	...	...	...	4,725.26	...
Total 01	33,111.03	20,427.47	8,753.59	29,181.06	1,43,985.30	(-12)
<i>02 Technical Education</i>						
103 Technical Schools	...	623.50	...	623.50	7,825.85	...
104 Polytechnics	...	...	...	...	250.01	...
800 Other Expenditure	...	...	...	...	16.09	...
Total 02	...	623.50	...	623.50	8,091.95	...
<i>03 Sports and Youth Services</i>						
101 Youth Hostels	...	...	...	...	87.15	...
102 Sports Stadia	5,803.62	2,943.72	...	2,943.72	28,376.74	(-49)
796 Tribal Area Sub-Plan	...	...	...	...	138.42	...
800 Other Expenditure	17.50	30.54	...	30.54	320.62	75
Total 03	5,821.12	2,974.26	...	2,974.26	28,922.93	(-49)
<i>04 Art and Culture</i>						
106 Museums	...	...	...	...	11.81	...
789 Special Component Plan for Schedule Castes	...	...	...	...	0.50	...
796 Tribal Area Sub-Plan	100.00	142.30	...	142.30	908.69	42
800 Other Expenditure	7,803.71	4,435.15	...	4,435.15	38,261.88	(-43)

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB HEADS - Contd.						
Heads	Expenditure during 2023-2024	Expenditure during 2024-2025			Expenditure to end of 2024-2025	Percentage increase(+)/ decrease(-) during the year (₹ in lakh)
		State Fund Expenditure	Central Assistance (Including CSS/CS)	Total		
B. CAPITAL ACCOUNT OF SOCIAL SERVICES - Contd.						
(a) Capital Account of Education, Sports, Art and Culture - Concl.						
4202 Capital Outlay on Education, Sports, Art and Culture- Contd.						
04 Art and Culture- Contd.						
Total 04	7,903.71	4,577.45	...	4,577.45	39,182.88	(-42)
Total 4202	46,835.86	28,602.68	8,753.59	37,356.27	2,20,183.05	(-20)
Total(a)Capital Account of Education, Sports, Art and Culture						
Capital Account of Health and Family Welfare						
4210 Capital Outlay on Medical and Public Health						
01 Urban Health Services						
104 Medical Stores Depot	26.88	7.08	...	7.08	33.96	(-74)
110 Hospital and Dispensaries	9,991.99	11,612.74	...	11,612.74	1,10,657.07	16
800 Other Expenditure	...	...	...	...	282.36	...
Total 01	10,018.87	11,619.82	...	11,619.82	1,10,973.39	16
02 Rural Health Services						
101 Health sub-centres	...	...	...	...	1,495.23	...
103 Primary Health Centres	...	...	...	...	1,482.68	...
104 Community Health Centres	...	...	...	...	3,254.96	...
110 Hospitals and Dispensaries	...	...	...	...	16.10	...

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB HEADS - Contd.						
Heads	Expenditure during 2023-2024	Expenditure during 2024-2025			Expenditure to end of 2024-2025	Percentage increase(+) / decrease(-) during the year (₹ in lakh)
		State Fund Expenditure	Central Assistance (Including CSS/CS)	Total		
B. CAPITAL ACCOUNT OF SOCIAL SERVICES - Contd.						
(b) Capital Account of Health and Family Welfare - Concl'd.						
4210	Capital Outlay on Medical and Public Health- Concl'd.					
02	Rural Health Services- Concl'd.					
789	...	...	...	...	16.78	...
796	...	...	...	...	214.00	...
Total 02	...	...	...	...	6,479.75	...
03	Medical Education Training and Research					
105	...	650.00	...	650.00	26,203.58	...
200	19.53	...	...	...	19.53	...
Total 03	19.53	650.00	...	650.00	26,223.11	3228
04	Public Health					
101	400.00	...	400.00	400.00	945.00	...
107	44.00	...	...	...	1,429.62	...
112	300.00	...	134.78	134.78	695.54	(-)55
200	460.00	39.73	167.50	207.22	700.67	(-)55
Total 04	1,204.00	39.73	702.28	742.00	3,770.83	(-)38
80	General					
800	...	...	...	...	5.90	...
Total 80	...	...	...	...	5.90	...
Total 4210	11,242.40	12,309.55	702.28	13,011.82	1,47,452.98	16
Total (b) Capital Account of Health and Family Welfare						
	11,242.40	12,309.55	702.28	13,011.82	1,47,452.98	16

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB HEADS - Contd.						
Heads	Expenditure during 2023-2024	Expenditure during 2024-2025			Expenditure to end of 2024-2025	Percentage increase(+)/ decrease(-) during the year (₹ in lakh)
		State Fund Expenditure	Central Assistance (Including CSS/CS)	Total		
B. CAPITAL ACCOUNT OF SOCIAL SERVICES - Contd.						
(c) Capital Account of Water Supply, Sanitation, Housing and Urban Development						
4215 Capital Outlay on Water Supply and Sanitation						
01	Water Supply					
101	Urban Water Supply					
45	Gangtok District	1,545.43	663.65	...	663.65	2,209.08
46	Gyalshing District	400.00	271.34	...	271.34	671.34
48	Namchi District	397.68	69.64	...	69.64	467.32
49	Pakyong District	85.63	17.47	...	17.47	103.10
50	Soreng District	41.49	72.00	...	72.00	113.49
60	Gangtok Water Supply Schemes (East)	...	...	...	...	13,483.06
61	Namchi Water Supply Schemes South	...	...	...	...	725.94
63	Pakyong Water Supply Schemes (East)	...	...	...	...	1,200.64
64	Gyalshing Water Supply Schemes (West)	...	...	...	...	749.25
65	Rongli Water Supply Schemes (East)	...	...	...	...	199.61
66	Construction of Kaluk Rinchengpong Water Supply Schemes West	...	...	...	...	371.65
67	Chungthang Bazar Water Supply Schemes (North)	...	...	...	...	141.09
68	Lachen Bazar Water Supply Schemes (North)	...	...	...	...	144.31
70	Other Water Supply Schemes	...	...	...	...	19,845.96

(₹ in lakh)

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB HEADS - Contd.						
Heads	Expenditure during 2023-2024	Expenditure during 2024-2025			Expenditure to end of 2024-2025	Percentage increase(+)/decrease(-) during the year (₹ in lakh)
		State Fund Expenditure	Central Assistance (Including CSS/CS)	Total		
B. CAPITAL ACCOUNT OF SOCIAL SERVICES - Contd.						
(c) Capital Account of Water Supply, Sanitation, Housing and Urban Development - Contd.						
4215 Capital Outlay on Water Supply and Sanitation- Contd.						
01	<i>Water Supply- Contd.</i>					
101	Urban Water Supply- Concltd.					
71	...	...	...	...	3,435.62	...
Schemes under 10% Lumpsum Provision for NE States including Sikkim (100%CSS)						
72	...	...	...	...	8,568.52	...
73	...	...	...	...	6,566.55	...
74	...	...	...	...	3,841.55	...
75	...	61.96	...	61.96	2,535.90	...
Works/projects having no expenditure during the last five years.						
Total 101		2,470.23	1,156.06	...	1,156.06	(-53)
102	Rural Water Supply					
34	P.H.E. Department					
36	...	...	...	...	2,705.68	...
40	855.28	65.57	...	65.57	52,359.84	(-92)
60	2,233.56	1,071.00	...	1,071.00	28,576.04	(-52)
Strengthening and Augmentation of Water Supply at Gangtok						
Total 102		3,088.84	1,636.57	...	84,141.56	(-47)

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB HEADS - Contd.						
Heads	Expenditure during 2023-2024	Expenditure during 2024-2025			Expenditure to end of 2024-2025	Percentage increase(+)/ decrease(-) during the year (₹ in lakh)
		State Fund Expenditure	Central Assistance (Including CSS/CS)	Total		
B. CAPITAL ACCOUNT OF SOCIAL SERVICES - Contd.						
(c) Capital Account of Water Supply, Sanitation, Housing and Urban Development - Contd.						
4215 Capital Outlay on Water Supply and Sanitation- Contd.						
<i>01 Water Supply- Contd.</i>						
789 Special Component Plan for Schedule Castes	...	68.00	...	68.00	68.00	...
40 Jal Jivan Mission	...	...	...	...	63.08	...
60 Schemes under SCP for SC (Rural)	...	68.00	...	68.00	131.08	...
Total 789						
796 Tribal Area Sub-Plan	...	561.00	...	561.00	561.00	...
40 Jal Jeevan Mission	...	92.90	...	92.90	92.90	...
45 Gangtok District	...	10.00	...	10.00	10.00	...
47 Mangan District	...	...	...	...	249.02	...
60 Schemes under TSP(Rural)	...	663.90	...	663.90	912.92	...
Total 796						
911 Deduct Recoveries of Overpayments	...	...	...	...	(-)0.70	...
Total 911						
Total 01						
	5,559.07	3,524.53	...	3,524.53	1,51,570.19	(-)37
02 <i>Sewerage and Sanitation</i>	...	...	...	...	729.30	...
106 Sewerage Services						
34 P.H.E. Department						

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB HEADS - Contd.						
Heads	Expenditure during 2023-2024	Expenditure during 2024-2025			Expenditure to end of 2024-2025	Percentage increase(+)/ decrease(-) during the year (₹ in lakh)
		State Fund Expenditure	Central Assistance (Including CSS/CS)	Total		
B. CAPITAL ACCOUNT OF SOCIAL SERVICES - Contd.						
(c) Capital Account of Water Supply, Sanitation, Housing and Urban Development - Contd.						
4215 Capital Outlay on Water Supply and Sanitation- Concl.						
02 <i>Sewerage and Sanitation- Concl.</i>						
106 Sewerage Services- Concl.					1,435.81	...
42 Urban Development and Housing Department					7,687.14	(-)84
45 Gangtok District	6,630.63	756.51	300.00	1,056.51	2,220.01	(-)92
46 Gyalshing District	2,055.00	165.01	...	165.01	3,040.53	(-)86
47 Mangan District	2,670.52	150.01	220.00	370.01	2,364.57	...
61 Drainage and Sewerage System in Gangtok	...	...	...	...	18,320.36	...
62 National River Conservation Programme(NRCP)	...	...	...	...	499.99	...
75 Reconstruction of Assets Damaged by 18th September Earthquake (SPA)	...	...	...	...		
Total 106	11,356.15	1,071.53	520.00	1,591.53	36,297.71	(-)86
789 Special Component Plan for Schedule Castes						
60 Sewerage & Sanitation	...	...	...	...	4.50	...
Total 789	...	...	...	...	4.50	...
Total 02	11,356.15	1,071.53	520.00	1,591.53	36,302.21	(-)86
Total 4215	16,915.22	4,596.06	520.00	5,116.06	1,87,872.40	(-)70

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB HEADS - Contd.						
Heads	Expenditure during 2023-2024	Expenditure during 2024-2025			Expenditure to end of 2024-2025	Percentage increase(+) / decrease(-) during the year (₹ in lakh)
		State Fund Expenditure	Central Assistance (Including CSS/CS)	Total		
B. CAPITAL ACCOUNT OF SOCIAL SERVICES - Contd.						
(c) Capital Account of Water Supply, Sanitation, Housing and Urban Development - Contd.						
4216 Capital Outlay on Housing						
<i>01 Government Residential Buildings</i>						
106 General Pool Accommodation	1,329.10	218.59	...	218.59	9,565.92	(-)84
107 Police Housing	...	...	...	...	188.69	...
700 Other Housing	...	...	...	...	16.66	...
911 Deduct Recoveries of Overpayments	...	...	...	...	(-)0.01	...
Total 01	1,329.10	218.59	...	218.59	9,771.26	(-)84
<i>02 Urban Housing</i>						
800 Other Expenditure	...	3,500.00	...	3,500.00	5,000.00	...
Total 02	...	3,500.00	...	3,500.00	5,000.00	...
<i>03 Rural Housing</i>						
800 Other Expenditure	4,500.00	22,482.57	...	22,482.57	1,11,142.08	400
Total 03	4,500.00	22,482.57	...	22,482.57	1,11,142.08	400
<i>80 General</i>						
201 Investments in Housing Boards	...	...	...	...	71.49	...
800 Other Expenditure	...	52.99	...	52.99	494.00	...
Total 80	...	52.99	...	52.99	565.49	...
Total 4216	5,829.10	26,254.15	...	26,254.15	1,26,478.83	350

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB HEADS - Contd.						
Heads	Expenditure during 2023-2024	Expenditure during 2024-2025			Expenditure to end of 2024-2025	Percentage increase(+)/ decrease(-) during the year
		State Fund Expenditure	Central Assistance (Including CSS/CS)	Total		
(₹ in lakh)						

B. CAPITAL ACCOUNT OF SOCIAL SERVICES - Contd.

(c) Capital Account of Water Supply, Sanitation, Housing and Urban Development - Contd.

4217 Capital Outlay on Urban Development

03 Integrated Development of Small and Medium Towns

051	Construction	13,606.18	5,855.73	609.00	6,464.73	20,070.91	(-)52
44	Head Office Establishment	551.57	13,462.21	...	13,462.21	14,013.78	2341
45	Gangtok District	799.99	409.25	...	409.25	1,209.24	(-)49
46	Gyalshing District	979.92	1,413.32	...	1,413.32	2,393.24	44
48	Namchi District	184.10	450.00	...	450.00	634.10	144
49	Pakyong District	57.83	50.00	...	50.00	107.83	(-)14
50	Soreng District	...	...	...	...	3,048.55	...
60	Land Aquisition	...	...	...	...	2,294.82	...
61	Parking Place	...	...	...	...	9,635.68	...
62	Implementation of Master Plan	...	...	...	...	10,580.47	(-)100
63	Development of small and Medium Towns	50.00	...	...	...	2,263.13	...
65	Jawaharlal Nehru National Urban Renewal Mission (JNNURM)	...	...	...	...	...	...
71	Jawaharlal Nehru National Urban Renewal Mission	...	...	...	...	16,324.03	...

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB HEADS - Contd.						
Heads	Expenditure during 2024-2025			Expenditure to end of 2024-2025	Percentage increase(+)/ decrease(-) during the year	
	Expenditure during 2023-2024	State Fund Expenditure	Central Assistance (Including CSS/CS)			Total

(₹ in lakh)

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB HEADS - Contd.						
Heads	Expenditure during 2023-2024	Expenditure during 2024-2025			Expenditure to end of 2024-2025	Percentage increase(+)/ decrease(-) during the year (₹ in lakh)
		State Fund Expenditure	Central Assistance (Including CSS/CS)	Total		
B. CAPITAL ACCOUNT OF SOCIAL SERVICES - Contd.						
(c)	Capital Account of Water Supply, Sanitation, Housing and Urban Development - Contd.					
4217	Capital Outlay on Urban Development- Concl'd.					
03	Integrated Development of Small and Medium Towns- Concl'd.					
051	...	600.00	...	600.00	1,039.88	...
84	...	...	...	...	1,669.39	...
	Works/projects having no expenditure during the last five years.					
	40,131.46	23,790.50	5,202.75	28,993.25	1,65,357.66	(-288.88)
789	Special Component Plan for Schedule Castes					
70	...	71.14	...	71.14	71.14	...
	...	71.14	...	71.14	334.51	...
796	...	...	...	...	1,204.19	...
	...	...	...	...	1,204.19	...
911	...	...	...	...	(-20.13	...
	...	...	...	...	(-20.13	...
	40,131.46	23,861.64	5,202.75	29,064.39	1,66,876.26	(-288.88)
	40,131.46	23,861.64	5,202.75	29,064.39	1,66,876.26	(-288.88)

(₹ in lakh)

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB HEADS - Contd.						
Heads	Expenditure during 2023-2024	Expenditure during 2024-2025			Expenditure to end of 2024-2025	Percentage increase(+)/ decrease(-) during the year (₹ in lakh)
		State Fund Expenditure	Central Assistance (Including CSS/CS)	Total		
B. CAPITAL ACCOUNT OF SOCIAL SERVICES - Contd.						
(c)	Capital Account of Water Supply, Sanitation, Housing and Urban Development - Concl'd.					
	Total(c)Capital Account of Water Supply, Sanitation, Housing and Urban Development	62,875.78	54,711.85	5,722.75	60,434.60	4,81,227.49
						(-)4
(d) Capital Account of Information and Broadcasting						
4220	Capital Outlay on Information and Publicity					
01	Films					
052	Machinery and Equipment	73.96	...	...	...	73.96
	Total 01	73.96	...	...	...	...
60	Others					
052	Machinery and Equipment	31.98	44.26	...	44.26	76.24
101	Buildings	...	...	...	...	653.39
	Total 60	31.98	44.26	...	44.26	729.63
	Total 4220	105.94	44.26	...	44.26	803.59
						(-)58
Total(d)Capital Account of Information and Broadcasting						
		105.94	44.26	...	44.26	803.59
						(-)58

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB HEADS - Contd.						
Heads	Expenditure during 2023-2024	Expenditure during 2024-2025			Expenditure to end of 2024-2025	Percentage increase(+)/decrease(-) during the year (₹ in lakh)
		State Fund Expenditure	Central Assistance (Including CSS/CS)	Total		
B. CAPITAL ACCOUNT OF SOCIAL SERVICES - Contd.						
(e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes						
4225 Capital Outlay on Welfare of SC/ST/OBC						
01 Welfare of Scheduled Castes						
277 Education	360.00	440.00	...	440.00	800.00	22
800 Other Expenditure	...	...	...	...	1,180.80	...
Total 01	360.00	440.00	...	440.00	1,980.80	22
02 Welfare of Scheduled Tribes						
102 Economic Development	...	...	...	...	6.44	...
277 Education	7.58	49.99	...	49.99	57.57	559
796 Tribal Area Sub Plan	...	100.00	...	100.00	110.00	...
800 Other Expenditure	...	...	...	...	3,057.14	...
Total 02	7.58	149.99	...	149.99	3,231.15	1879
03 Welfare of Backward Classes						
277 Education	50.00	243.50	...	243.50	293.50	387
800 Other Expenditure	...	...	...	...	2,807.74	...
Total 03	50.00	243.50	...	243.50	3,101.24	387
04 Welfare of Minorities						
102 Economic Development	...	1,700.00	12,373.00	14,073.00	14,073.00	...
Total 04	...	1,700.00	12,373.00	14,073.00	14,073.00	...

(₹ in lakh)

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB HEADS - Contd.						
Heads	Expenditure during 2023-2024	Expenditure during 2024-2025			Expenditure to end of 2024-2025	Percentage increase(+)/ decrease(-) during the year (₹ in lakh)
		State Fund Expenditure	Central Assistance (Including CSS/CS)	Total		
B. CAPITAL ACCOUNT OF SOCIAL SERVICES - Contd.						
(e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes - Concl'd.						
4225 Capital Outlay on Welfare of SC/ST/OBC- Concl'd.						
80 <i>General.</i>						
190 Investments in Public Sector and Other Undertakings	70.00	...	...	...	814.59	....
800 Other Expenditure	75.00	119.04	...	119.04	1,230.27	59
Total 80	145.00	119.04	...	119.04	2,044.86	(-18)
Total 4225	562.58	2,652.53	12,373.00	15,025.53	24,431.06	2571
Total(e)Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes						
	562.58	2,652.53	12,373.00	15,025.53	24,431.06	2571
(g) Capital Account of Social Welfare and Nutrition						
4235 Capital Outlay on Social Security and Welfare						
02 <i>Social Welfare</i>						
101 Welfare of handicapped	71.35	49.99	...	49.99	1,679.19	(-30)
102 Child Welfare	617.82	...	417.37	417.37	5,325.00	(-32)
103 Women's Welfare	...	11,996.00	...	11,996.00	12,050.04	....

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB HEADS - Contd.						
Heads	Expenditure during 2023-2024	Expenditure during 2024-2025			Expenditure to end of 2024-2025	Percentage increase(+)/ decrease(-) during the year (₹ in lakh)
		State Fund Expenditure	Central Assistance (Including CSS/CS)	Total		
B. CAPITAL ACCOUNT OF SOCIAL SERVICES - Concl.						
(g)	Capital Account of Social Welfare and Nutrition - Concl.					
4235	Capital Outlay on Social Security and Welfare- Concl.					
02	Social Welfare- Concl.					
104	Welfare of aged, infirm and destitute	371.70	198.23	...	198.23	2,596.43
106	Correctional services	...	...	...	...	10.97
800	Other Expenditure	...	...	...	...	120.11
	Total 02	1,060.87	12,244.22	417.37	12,661.59	21,781.73
	Total 4235	1,060.87	12,244.22	417.37	12,661.59	21,781.73
	Total(g)Capital Account of Social Welfare and Nutrition	1,060.87	12,244.22	417.37	12,661.59	21,781.73
(h)	Capital Account of Other Social Services					
4250	Capital Outlay on other Social Services					
201	Labour	...	39.58	...	39.58	...
800	Other Expenditure	...	20.35	...	20.35	22.17
	Total 4250	...	59.93	...	59.93	61.75
	Total(h)Capital Account of Other Social Services	...	59.93	...	59.93	61.75
Total B. CAPITAL ACCOUNT OF SOCIAL SERVICES		1,22,683.43	1,10,625.01	27,968.99	1,38,594.00	8,95,941.66
						13

(₹ in lakh)

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB HEADS - Contd.						
Heads	Expenditure during 2023-2024	Expenditure during 2024-2025			Expenditure to end of 2024-2025	Percentage increase(+)/ decrease(-) during the year (₹ in lakh)
		State Fund Expenditure	Central Assistance (Including CSS/CS)	Total		
C. CAPITAL ACCOUNT OF ECONOMIC SERVICES						
(a)	Capital Account of Agriculture and Allied Activities					
4401	Capital Outlay on Crop Husbandry					
104	Agricultural Farms	237.32	74.82	...	74.82	2,298.36
108	Commercial Crops	2.68	...	...	...	62.34
119	Horticulture and Vegetable Crops	...	...	...	...	301.42
190	Investments in Public Sector and other undertakings	...	...	...	...	62.30
800	Other Expenditure	...	...	...	...	2,201.74
	Works/projects having no expenditure during the last five years.	...	...	...	...	117.28
Total 4401		240.00	74.82	...	74.82	5,043.45
						(-)69
4403	Capital Outlay on Animal Husbandry					
101	Veterinary services and Animal Health	...	159.18	...	159.18	3,927.56
103	Poultry Development	4.75	50.00	...	50.00	54.75
190	Investments in Public sector and other undertakings	...	...	...	...	57.00
800	Other Expenditure	...	...	...	...	31.26
911	Deduct Recoveries of Overpayments	...	...	...	...	(-)2.90
Total 4403		4.75	209.18	...	209.18	4,067.67
						4304

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB HEADS - Contd.						
Heads	Expenditure during 2023-2024	Expenditure during 2024-2025			Expenditure to end of 2024-2025	Percentage increase(+) / decrease(-) during the year (₹ in lakh)
		State Fund Expenditure	Central Assistance (Including CSS/CS)	Total		
C. CAPITAL ACCOUNT OF ECONOMIC SERVICES - Contd.						
(a) Capital Account of Agriculture and Allied Activities - Contd.						
4404 Capital Outlay on Dairy Development						
102 Dairy Development Projects	...	...	...	...	187.76	....
Total 4404	...	...	...	...	187.76	....
4405 Capital Outlay on Fisheries						
001 Direction and Administration	...	82.87	...	82.87	82.87	....
101 Inland Fisheries	...	...	...	...	1,860.85	....
Total 4405	...	82.87	...	82.87	1,943.72	....
4406 Capital Outlay on Forestry and Wild Life						
<i>01 Forestry</i>						
070 Communication and Buildings	...	50.00	...	50.00	312.87	....
101 Forest Conservation, Development and Regeneration	160.69	0.72	6.46	7.17	3,248.23	(-)96
105 Forest Produce	...	...	...	...	38.96	....
Total 01	160.69	50.72	6.46	57.17	3,600.06	(-)64
<i>02 Environmental Forestry and Wild Life</i>						
110 Wild Life	...	40.00	...	40.00	40.00	....
112 Public Gardens	180.00	124.29	...	124.29	1,455.42	(-)31
Total 02	180.00	164.29	...	164.29	1,495.42	(-)9
Total 4406	340.69	215.01	6.46	221.46	5,095.48	(-)35

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB HEADS - Contd.						
Heads	Expenditure during 2024-2025			Expenditure to end of 2024-2025	Percentage increase(+)/ decrease(-) during the year	
	Expenditure during 2023-2024	State Fund Expenditure	Central Assistance (Including CSS/CS)			Total

C. CAPITAL ACCOUNT OF ECONOMIC SERVICES - Contd.
(a) Capital Account of Agriculture and Allied Activities - Contd.

4408 Capital Outlay on Food Storage and Warehousing

01 Food						
101 Procurement and Supply	149.49	...	...	...	1,840.96	...
800 Other Expenditure	61.49	48.94	...	48.94	140.58	(-20)
911 Deduct Refund	...	...	...	...	(-)28.79	...
Total 01	210.98	48.94	...	48.94	1,952.75	(-77)
02 Storage and Warehousing						
101 Rural Godown Programmes	...	46.12	...	46.12	1,299.83	...
800 Other Expenditure	...	...	...	...	55.84	...
Total 02	...	46.12	...	46.12	1,355.67	...
Total 4408	210.98	95.06	...	95.06	3,308.42	(-55)

4415 Capital Outlay on Agricultural Research and Education

80 General	...	...	...	...	11.42	...
004 Research	...	...	...	...	11.42	...
Total 80	...	...	...	...	11.42	...
Total 4415	...	...	...	...	11.42	...

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB HEADS - Contd.						
Heads	Expenditure during 2023-2024	Expenditure during 2024-2025			Expenditure to end of 2024-2025	Percentage increase(+)/decrease(-) during the year (₹ in lakh)
		State Fund Expenditure	Central Assistance (Including CSS/CS)	Total		
C. CAPITAL ACCOUNT OF ECONOMIC SERVICES - Contd.						
(a) Capital Account of Agriculture and Allied Activities - Contd.						
4425 Capital Outlay on Co-operation						
001	Direction and Administration	39.78	70.53	...	70.53	110.30
003	Training	...	46.98	...	46.98	2,356.63
108	Investments in other Co-operatives	...	...	...	...	428.13
200	Other Investments	...	...	...	...	825.60
	Works/projects having no expenditure during the last five years.	...	...	...	...	158.53
Total 4425		39.78	117.51	...	117.51	3,879.19
4435 Capital Outlay on other Agricultural Programmes						
01	Marketing and Quality Control					
101	Marketing facilities	...	...	...	...	435.13
Total 01		...	...	...	...	435.13
60 Others						
101	Dry Land Agricultural Programme	...	...	...	...	2.58
Total 60		...	...	...	...	2.58

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB HEADS - Contd.						
Heads	Expenditure during 2023-2024	Expenditure during 2024-2025			Expenditure to end of 2024-2025	Percentage increase(+)/ decrease(-) during the year (₹ in lakh)
		State Fund Expenditure	Central Assistance (Including CSS/CS)	Total		
C. CAPITAL ACCOUNT OF ECONOMIC SERVICES - Contd.						
(a) Capital Account of Agriculture and Allied Activities - Concl'd.						
4435 Capital Outlay on other Agricultural Programmes- Concl'd.						
Total 4435	...	...	...	...	437.71	...
Total(a)Capital Account of Agriculture and Allied Activities	836.20	794.45	6.46	800.90	23,974.82	(-4)
(b) Capital Account of Rural Development						
4515 Capital Outlay on other Rural Development Programmes						
101 Panchayati Raj	458.84	547.58	...	547.58	19,792.68	19
102 Community Development	1,444.40	180.47	...	180.47	4,335.54	(-88)
103 Rural Development	700.51	320.05	...	320.05	13,652.09	(-54)
800 Other Expenditure	107.14	...	...	...	107.14	...
911 Deduct Refund	(-)3.82	...	...	...	(-)38.95	...
Total 4515	2,707.07	1,048.10	...	1,048.10	37,848.50	(-61)
Total(b)Capital Account of Rural Development	2,707.07	1,048.10	...	1,048.10	37,848.50	(-61)

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB HEADS - Contd.						
Heads	Expenditure during 2023-2024	Expenditure during 2024-2025			Expenditure to end of 2024-2025	Percentage increase(+)/ decrease(-) during the year (₹ in lakh)
		State Fund Expenditure	Central Assistance (Including CSS/CS)	Total		
C. CAPITAL ACCOUNT OF ECONOMIC SERVICES - Contd.						
(c) Capital Account of Special Areas Programme						
4575 Capital Outlay on other Special Areas Programmes						
06						
101	399.99	9.82	3,688.40	3,698.22	50,882.52	825
796	...	100.00	2,122.16	2,222.16	2,222.16	....
911	...	...	...	...	(-)11.29	....
Total 06	399.99	109.82	5,810.56	5,920.38	53,093.39	1380
60 Others						
102	...	...	...	...	4,027.13	....
Total 60	...	...	...	...	4,027.13	....
Total 4575	399.99	109.82	5,810.56	5,920.38	57,120.52	1380
Total(c)Capital Account of Special Areas Programme						
	399.99	109.82	5,810.56	5,920.38	57,120.52	1380
(d) Capital Account of Irrigation and Flood Control						
4702 Capital Outlay on Minor Irrigation						
101	2,963.77	446.02	941.13	1,387.15	6,288.42	(-)53
800	...	314.16	...	314.16	1,481.32	....
Total 4702	2,963.77	760.18	941.13	1,701.31	7,769.74	(-)43

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB HEADS - Contd.						
Heads	Expenditure during 2023-2024	Expenditure during 2024-2025			Expenditure to end of 2024-2025	Percentage increase(+)/ decrease(-) during the year (₹ in lakh)
		State Fund Expenditure	Central Assistance (Including CSS/CS)	Total		
C. CAPITAL ACCOUNT OF ECONOMIC SERVICES - Contd.						
(d) Capital Account of Irrigation and Flood Control - Concl'd.						
4711	Capital Outlay on Flood control Projects					
01	Flood Control.					
103	Civil Works	3,684.12	1,564.09	...	1,564.09	25,473.82
800	Other Expenditure	...	...	...	...	3,108.17
	Total 01	3,684.12	1,564.09	...	1,564.09	28,581.99
03	Drainage					
103	Civil Works	...	...	...	...	1,535.07
	Total 03	...	...	...	...	1,535.07
	Total 4711	3,684.12	1,564.09	...	1,564.09	30,117.07
	Total(d)Capital Account of Irrigation and Flood Control	6,647.89	2,324.27	941.13	3,265.40	37,886.81
(e) Capital Account of Energy						
4801	Capital Outlay on Power Projects					
01	Hydel Generation					
190	Investments in Public Sector and Other Undertakings	...	...	...	...	1,135.16
61	Sikkim Power Development Corporation	...	...	...	...	1,135.16
	Total 190	...	...	...	...	601.11
789	Special Component Plan for Schedule Castes	...	...	...	...	601.11
	Total 789	...	...	...	...	601.11

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB HEADS - Contd.						
Heads	Expenditure during 2023-2024	Expenditure during 2024-2025			Expenditure to end of 2024-2025	Percentage increase(+)/decrease(-) during the year (₹ in lakh)
		State Fund Expenditure	Central Assistance (Including CSS/CS)	Total		
C. CAPITAL ACCOUNT OF ECONOMIC SERVICES - Contd.						
(e) Capital Account of Energy - Contd.						
4801 Capital Outlay on Power Projects- Contd.						
01 Hydel Generation- Contd.						
796 Tribal Area Sub-Plan	...	...	...	...	2,374.76	...
Total 796	...	...	...	...	2,374.76	...
800 Other Expenditure	...	...	...	...	999.35	...
60 Rognichu Hydro Electric Scheme Stage II	...	...	...	...	835.04	...
62 Jali Power House (East)	...	...	...	...	2,107.37	...
63 Lower Lagyap Hydel Scheme (East)	...	...	...	...	214.04	...
65 Mangley Micor Hydel Scheme (East)	...	...	...	...	13.71	...
66 Rongli Kholo Micro Hydel Scheme (5MW)	...	...	...	...	8.95	...
71 Rothak Hydel Scheme	...	...	...	...	1,513.71	...
75 Mayong Hydel Scheme (North)	...	...	...	...	4.84	...
77 Lachung Hydel Scheme Stage I (North)	...	...	...	...	330.45	(-)100
79 Schemes under Ministry of New and Renewable Energy (100%CSS)	100.00	...	...	...		
80 NEC funding for Schemes under Ministry of New and Renewable Energy	...	...	...	...	16.18	...
Works/projects having no expenditure during the last five years.	...	...	...	...	15,317.26	...
Total 800	100.00	...	...	...	21,360.90	...

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB HEADS - Contd.						
Heads	Expenditure during 2023-2024	Expenditure during 2024-2025			Expenditure to end of 2024-2025	Percentage increase(+)/decrease(-) during the year (₹ in lakh)
		State Fund Expenditure	Central Assistance (Including CSS/CS)	Total		
C. CAPITAL ACCOUNT OF ECONOMIC SERVICES - Contd.						
(e) Capital Account of Energy - Contd.						
4801 Capital Outlay on Power Projects- Contd.						
01 Hydel Generation- Contd.	...	...	...	...	(-)0.24	...
800 Other Expenditure- Concl'd.	...	...	...	...	(-)0.24	...
911 Deduct Refund	...	...	...	...	25,471.69	...
Total 911	100.00	...	...	...		
Total 01						
Diesel//Gas Power Generation						
04 Machinery and Equipment	...	...	...	...	24.19	...
052 Machinery and Equipment	...	...	...	...	24.19	...
Total 052						
800 Other Expenditure	...	...	...	...	1,169.50	...
70 Construction/Renovation of Diesel Power House, Gangtok						
Total 800	...	...	...	...	1,169.50	...
Total 04	...	...	...	...	1,193.69	...

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB HEADS - Contd.						
Heads	Expenditure during 2023-2024	Expenditure during 2024-2025			Expenditure to end of 2024-2025	Percentage increase(+)/ decrease(-) during the year (₹ in lakh)
		State Fund Expenditure	Central Assistance (Including CSS/CS)	Total		
C. CAPITAL ACCOUNT OF ECONOMIC SERVICES - Contd.						
(e) Capital Account of Energy - Contd.						
4801 Capital Outlay on Power Projects- Contd.						
05 Transmission and Distribution						
052 Machinery and Equipment						
44 Head Office	4,818.04	29,578.44	7,592.18	37,170.62	44,364.66	671
45 Gangtok District	1,735.81	1,209.90	...	1,209.90	2,945.71	(-30)
46 Gyalsing District	...	100.00	...	100.00	180.00	...
47 Mangan District	159.41	195.42	...	195.42	354.83	23
48 Namchi District	49.86	115.35	...	115.35	165.21	131
49 Pakyong District	...	481.09	...	481.09	531.06	...
50 Soreng District	240.46	400.00	...	400.00	640.46	66
Total 052	7,003.58	32,080.20	7,592.18	39,672.38	49,181.93	466
800 Other Expenditure						
46 Schemes under Non-Lapsable Pool of Central Resources (NLCPR)	...	...	...	...	22,863.61	...
47 Schemes under North Eastern Council (NEC)	...	...	...	...	11,079.69	...
48 Schemes under State Plan	...	...	...	...	618.54	...
49 Upgradation of Distribution system at Pelling, West Sikkim	...	...	...	...	91.13	...
50 Installation of 10 KVA Substations along Silingchuk village	...	...	...	...	21.00	...

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB HEADS - Contd.						
Heads	Expenditure during 2023-2024	Expenditure during 2024-2025			Expenditure to end of 2024-2025	Percentage increase(+)/ decrease(-) during the year
		State Fund Expenditure	Central Assistance (Including CSS/CS)	Total		
(₹ in lakh)						

C. CAPITAL ACCOUNT OF ECONOMIC SERVICES - Contd.

(e) Capital Account of Energy - Contd.

4801 Capital Outlay on Power Projects- Contd.

05 Transmission and Distribution- Contd.

800 Other Expenditure- Contd.

51	Remodeling & Conversion of Existing Overhead LT line into underground Cable system of all Electrical Network in the Around Ravong, South Sikkim(NEC)	...	...	...	670.64	...
52	Installation of VCB Panel at Raj Bhawan Control Room and VIP Colony	...	...	...	705.83	...
53	State Schemes	...	...	...	2,849.08	...
54	Scheme for Special Assistance for Capital Expenditure	...	...	...	16,341.92	...
55	Drawing of 11kv heavy duty transmission line from 66/11 kv control sub-staion Topakhani to Sang Bazar, East Sikkim	...	...	...	822.31	...
56	Immediate restoration works within Shagaphuchu along various location of power HEP, Lachung Stage II, North Sikkim	...	...	...	1,069.57	...

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB HEADS - Contd.						
Heads	Expenditure during 2023-2024	Expenditure during 2024-2025			Expenditure to end of 2024-2025	Percentage increase(+)/ decrease(-) during the year
		State Fund Expenditure	Central Assistance (Including CSS/CS)	Total		
(₹ in lakh)						

C. CAPITAL ACCOUNT OF ECONOMIC SERVICES - Contd.

(e) Capital Account of Energy - Contd.

4801 Capital Outlay on Power Projects- Contd.

05 Transmission and Distribution- Contd.

800 Other Expenditure- Contd.

57	Protective works, Jhora training ext along the water conductor line to LLHP	...	...	...	379.50	...
58	Revamping of 11/11 kv Switchgears at Dentam	...	...	...	33.44	...
59	Upgradation and Augmentation of Transformers	...	...	...	1,079.92	...
60	Street Light at Yangang Bazar	...	...	...	83.08	...
61	Revamping of 11/11 KV Switchgears at Legship	...	...	...	238.58	...
62	Revamping of 11/11 kv Switchgears at Rimbi	...	...	...	88.79	...
63	Misc. Distribution Schemes (East) State Plan	...	...	...	18,163.89	...
64	Ext. of 11KV Tans Line and installation of 25KVA Sub-Stn replacement of damaget LT line and ext of Lt lines, Street Lighting at upper phodong, North Sikkim(State Plan)	...	...	...	214.98	...

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB HEADS - Contd.						
Heads	Expenditure during 2023-2024	Expenditure during 2024-2025			Expenditure to end of 2024-2025	Percentage increase(+)/ decrease(-) during the year (₹ in lakh)
		State Fund Expenditure	Central Assistance (Including CSS/CS)	Total		
C. CAPITAL ACCOUNT OF ECONOMIC SERVICES - Contd.						
(e) Capital Account of Energy - Contd.						
4801	Capital Outlay on Power Projects- Contd.					
05	Transmission and Distribution- Contd.					
800	Other Expenditure- Contd.					
65	Revamping, strengthening and impr. of elec infrastructure of Gangtok, surrounding areas and saramso garden East SKM for Organic Festival, Jan 2016	...	...	...	519.24	...
66	Communication and data Exchange pertaining to SLDC(NLPCR)(East)	...	...	...	1,073.70	...
67	Construction of 66/11 KV 2X5 MVA sub-station at Perving, East Sikkim Incl. drawing of 11 KV Transmission lines for Power Evacuation & other Allied Electrical Works in and Around Gangtok in East.	...	...	...	1,409.58	...
68	66 KVDC Transmission Lines from LLHP to Bulbuley & 2x10 MVA Sub-Stn at Bulbuley (NLPCR)(East)	...	...	...	3,624.27	...
69	Extension of 11 KV Trans. line & Inst of 25 KVA Sub-Stn, replacement of damaged LT Line North Sikkim	...	...	...	17.50	...

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB HEADS - Contd.						
Heads	Expenditure during 2023-2024	Expenditure during 2024-2025			Expenditure to end of 2024-2025	Percentage increase(+)/ decrease(-) during the year
		State Fund Expenditure	Central Assistance (Including CSS/CS)	Total		
C. CAPITAL ACCOUNT OF ECONOMIC SERVICES - Contd.						
(e) Capital Account of Energy - Contd.						
4801 Capital Outlay on Power Projects- Contd.						
05	<i>Transmission and Distribution- Contd.</i>					
800	Other Expenditure- Contd.					
70	Accelerated Power Development and Reform Programme(East)	...	...	...	17,401.51	...
71	Restructure Accelerated Power Development and Reform Programme (R-APDRP)	...	...	...	578.79	...
72	Misc Distribution Schemes(North)(State Plan)	...	...	...	392.47	...
73	Street Lights	...	...	...	40.72	...
74	132 KVA lines from Rangit to Melli with 2X20 MVA Substation at Melli(South)(NLCPR)	...	...	...	470.04	...
75	Jhora Training and fencing of 66/11 KV 2X5 MVA sub-station at Yangang.	...	...	...	46.08	...
76	Misc. Distribution Schemes(South)	...	...	...	1,529.97	...
78	Extention of 66 KV Transmission Lines from Melli to Mamring with 7.5 MVA each at Mamring and Setipool (South) (SP)	...	...	...	344.56	...
79	Remodelling of Transmission and Distribution Network in Gangtok town in Sikkim(NLPCR)(East)	...	...	...	2,703.64	...

(₹ in lakh)

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB HEADS - Contd.						
Heads	Expenditure during 2023-2024	Expenditure during 2024-2025			Expenditure to end of 2024-2025	Percentage increase(+)/ decrease(-) during the year
		State Fund Expenditure	Central Assistance (Including CSS/CS)	Total		
(₹ in lakh)						

C. CAPITAL ACCOUNT OF ECONOMIC SERVICES - Contd.

(e) Capital Account of Energy - Contd.

4801 Capital Outlay on Power Projects- Contd.

05 Transmission and Distribution- Contd.

800 Other Expenditure- Contd.

80	Const. of 66KV Sub-Station to Chungthang Sub-Station and 2X5 MVA Transformer Bay at Chungthang and one Feeder Bay at Mayong in Sikkim (NLPCR)(North)	...	...	...	876.29	...
81	Const. of 132 KV Trans. Lines from Sagbari, Gyalshing to Pelling including construction of 132/66 KV Sub-Stn at Gyalsing Pelling and Ravongla (NLPCR)	...	...	...	2,732.98	...
82	Misc Distibution Schemes(West)	...	...	...	735.46	...
83	132 KVA Lines from Rangit to Melli with 2X50 MVA Transformer at Rangit (South)	...	...	...	3,557.19	...
84	Construction of D/C 132 KV Transmission Lines from LLHP to Nathula with LILO at Bulbuley (NLCPR)	...	...	...	3,146.39	...

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB HEADS - Contd.						
Heads	Expenditure during 2023-2024	Expenditure during 2024-2025			Expenditure to end of 2024-2025	Percentage increase(+)/ decrease(-) during the year
		State Fund Expenditure	Central Assistance (Including CSS/CS)	Total		
(₹ in lakh)						

C. CAPITAL ACCOUNT OF ECONOMIC SERVICES - Contd.

(e) Capital Account of Energy - Contd.

4801 Capital Outlay on Power Projects- Contd.

05 Transmission and Distribution- Contd.

800 Other Expenditure- Contd.

85	Synchronisation of Rothak, Rimbi Stages I & II and Kalez Khola Hydro Electric to Common Grid with associated Civil Works, West Sikkim(NLCPR)	...	...	...	1,062.18	...
86	Upgradation & Conversion of Existing dedicated 3.3KV System into 11KV system of Gangtok(EAST)(NEC)	...	...	...	367.47	...
87	Interconnection of 11KV Development area sub station with 11/11 KV TNA SS as part of ring Main Net work Gangtok(East)(NEC)	...	...	...	1,551.07	...
88	Diversion of 11KV Sichey Ranka trunk line with installation of 250 KVA, 11/0.43KV O/D type dist. Transformer providing connection to Medical College at Lower Sichey, East Sikkim	...	...	...	471.26	...

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB HEADS - Contd.						
Heads	Expenditure during 2023-2024	Expenditure during 2024-2025			Expenditure to end of 2024-2025	Percentage increase(+)/ decrease(-) during the year
		State Fund Expenditure	Central Assistance (Including CSS/CS)	Total		
(₹ in lakh)						

C. CAPITAL ACCOUNT OF ECONOMIC SERVICES - Contd.

(e) Capital Account of Energy - Contd.

4801 Capital Outlay on Power Projects- Contd.

05 Transmission and Distribution- Contd.

800 Other Expenditure- Contd.

89	Survey, Design Supply, erection testing and commission and documentation of electrical network for system stregh, energy meter in 2 circle consisting of Gangtok(I,II) and mangan towns under IPDS	...	...	...	2,923.83	...
90	Upgradation of Electricity under entire Temi Namphing Constituency	...	...	...	149.30	...
91	Construction of transmission line from 2X5 MVA	...	...	...	3,432.69	...
92	Remodelling & Augmentation of HT< Power supply & distribution system at Pakyong Bazar East Sikkim (NEC)	...	...	...	231.43	...
93	Providing Dedicated Power Supply and Distribution System for International Flori Show at Saramsa	...	...	...	300.00	...
94	Upgradation of Transformers and Improvement of T&D System	...	...	...	1,104.42	...

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB HEADS - Contd.						
Heads	Expenditure during 2023-2024	Expenditure during 2024-2025			Expenditure to end of 2024-2025	Percentage increase(+)/ decrease(-) during the year (₹ in lakh)
		State Fund Expenditure	Central Assistance (Including CSS/CS)	Total		
C. CAPITAL ACCOUNT OF ECONOMIC SERVICES - Contd.						
(e) Capital Account of Energy - Contd.						
4801 Capital Outlay on Power Projects- Contd.						
05 Transmission and Distribution- Contd.						
800	Other Expenditure- Concd.					
95	Conversion of existing 11 KV Transmission line & 440 V, L.T. Distribution overhead lines including service connection to under ground cable system in congested areas at Pelling in W.Sikkim (NEC)	...	...	...	457.69	....
96	Integrated Power Development Scheme(IPDS)	...	...	...	4,130.49	....
97	Power System Development Fund	...	...	...	653.41	....
98	Drawing of New 66KV Double Circuit Transmission Line from LLHP to Tadon 66/11KV Sub-station, East Sikkim(NLCPR)	...	...	...	736.25	....
99	Installation of 1X15MVA Transmission and Extension Bay at 66/11KV Sub-station at Mamring East Sikkim(NLCPR)	...	...	...	582.11	....
Total 800						
		...	...	...	1,36,769.51	....
911	Deduct Refund	...	...	...	(-0.27	....
Total 911		...	...	...	(-0.27	....
Total 05		7,003.58	32,080.20	7,592.18	39,672.38	466

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB HEADS - Contd.						
Heads	Expenditure during 2023-2024	Expenditure during 2024-2025			Expenditure to end of 2024-2025	Percentage increase(+)/ decrease(-) during the year (₹ in lakh)
		State Fund Expenditure	Central Assistance (Including CSS/CS)	Total		
C. CAPITAL ACCOUNT OF ECONOMIC SERVICES - Contd.						
(e) Capital Account of Energy - Contd.						
4801 Capital Outlay on Power Projects- Contd.						
06 Rural Electrification	...	...	...	...	...	...
052 Machinery and Equipment	...	...	...	...	106.32	...
52 Machinery and Equipment	...	...	...	...	106.32	...
Total 052						
800 Other Expenditure	...	77.00	...	77.00	77.00	...
45 Gangtok District	153.00	...	...	...	153.00	(-)100
46 Gyalshing District	131.00	...	...	...	131.00	(-)100
47 Mangan District	157.00	...	...	...	157.00	(-)100
48 Namchi District	...	...	...	...	7,931.76	...
61 Rural Electrification Schemes (PMGY)	...	...	...	...	20.96	...
62 Rural Electrification Schemes (Kutir Jyoti)	...	...	...	...	2,324.48	...
63 Rajiv Gandhi Grameen Vidyutikaran Yojna (RGGVY)	...	181.94	...	181.94	3,711.83	...
64 Deendayal Upadhaya Gram Jyoti Yojana(DDUGJY)	...	...	...	...	2,434.00	...
65 Creation of additional rural electricity infrastructure of connecting un-connected rural households in all Districts of the State under DDUGJY Sikkim.	...	...	...	...	...	...

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB HEADS - Contd.						
Heads	Expenditure during 2023-2024	Expenditure during 2024-2025			Expenditure to end of 2024-2025	Percentage increase(+)/decrease(-) during the year
		State Fund Expenditure	Central Assistance (Including CSS/CS)	Total		
(₹ in lakh)						
C.	CAPITAL ACCOUNT OF ECONOMIC SERVICES - Contd.					
(e)	Capital Account of Energy - Concl.					
4801	Capital Outlay on Power Projects- Contd.					
06	Rural Electrification - Concl.					
800	Other Expenditure - Concl.					
66	...	...	...	...	3,612.47	....
	Creation of Assets at Chuba Block near 32 No. towards Development of Power Infrastructure relating to transmission, distribution and other related works					
	441.00	258.94	...	258.94	20,553.51	(-41)
	441.00	258.94	...	258.94	20,659.83	(-41)
80	General					
001	Direction and Administration					
44	...	483.50	...	483.50	483.50	....
	...	483.50	...	483.50	483.50	....
190	Investments in Public Sector and other undertakings					
60	250.00	...	...	...	250.00	(-)100
	250.00	...	...	...	1,501.00	....
	250.00	483.50	...	483.50	1,984.50	93
	7,794.58	32,822.64	7,592.18	40,414.82	2,32,030.44	418
	7,794.58	32,822.64	7,592.18	40,414.82	2,32,030.44	418

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB HEADS - Contd.						
Heads	Expenditure during 2023-2024	Expenditure during 2024-2025			Expenditure to end of 2024-2025	Percentage increase(+)/ decrease(-) during the year (₹ in lakh)
		State Fund Expenditure	Central Assistance (Including CSS/CS)	Total		
C. CAPITAL ACCOUNT OF ECONOMIC SERVICES - Contd.						
(f) Capital Account of Industry and Minerals						
4851 Capital Outlay on Village and Small Industries						
101	Industrial Estates	...	...	...	2,912.13	...
102	Small scale Industries	...	...	...	979.91	...
103	Handloom Industries	0.79	...	...	113.04	...
104	Handicraft Industries	...	...	...	51.50	...
200	Other Village Industries	...	67.12	...	67.12	...
Total 4851		0.79	67.12	...	67.12	8396
4853 Capital Outlay on Non-ferrous Mining and Metallurgical Industries						
01 Mineral Exploration and Development						
004	Research and Development	83.74	86.96	...	86.96	4
Total 01		83.74	86.96	...	86.96	4
60 Other Mining and Metallurgical Industries						
190	Investments in Public Sector and Other Undertakings	...	...	...	611.50	...
800	Other Expenditure	...	...	...	20.94	...
Total 60		...	...	...	632.44	...
Total 4853		83.74	86.96	...	86.96	4

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB HEADS - Contd.						
Heads	Expenditure during 2023-2024	Expenditure during 2024-2025			Expenditure to end of 2024-2025	Percentage increase(+)/decrease(-) during the year (₹ in lakh)
		State Fund Expenditure	Central Assistance (Including CSS/CS)	Total		
C. CAPITAL ACCOUNT OF ECONOMIC SERVICES - Contd.						
(f) Capital Account of Industry and Minerals - Contd.						
4859	Capital outlay on Telecommunication and Electronic Industries					
01	Telecommunications					
101	...	...	...	...	5,000.00	....
800	...	1,101.84	...	1,101.84	1,381.84	....
Total 01	...	1,101.84	...	1,101.84	6,381.84	....
Total 4859	...	1,101.84	...	1,101.84	6,381.84	....
4860	Capital Outlay on Consumer Industries					
60	Others					
102	...	...	...	...	182.35	....
47	...	...	...	...	182.35	....
Total 102	...	...	...	...	182.35	....
190	Investment in Public Sector and Other Undertakings					
60	...	...	...	...	593.94	....
61	...	...	...	...	25.94	....
62	...	...	...	...	244.16	....
63	...	...	...	...	1,122.54	....
64	...	...	...	...	14.03	....
65	...	...	...	...	27.90	....
66	...	...	...	...	50.92	....

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB HEADS - Contd.						
Heads	Expenditure during 2023-2024	Expenditure during 2024-2025			Expenditure to end of 2024-2025	Percentage increase(+)/ decrease(-) during the year (₹ in lakh)
		State Fund Expenditure	Central Assistance (Including CSS/CS)	Total		
C. CAPITAL ACCOUNT OF ECONOMIC SERVICES - Contd.						
(f) Capital Account of Industry and Minerals - Contd.						
4860 Capital Outlay on Consumer Industries- Contd.						
60 <i>Others- Contd.</i>						
190 Investment in Public Sector and Other Undertakings - Concl'd.						
67 Sikkim Precession Industries	...	...	...	...	370.00	...
68 Sikkim Handloom & Handicrafts Development Corporation	...	...	...	...	80.00	...
69 SIDICO	...	...	...	...	100.00	...
70 Other Industries	...	...	...	...	103.57	...
71 Ginger Processing Plant	...	...	...	...	1.00	...
Total 190	...	...	...	...	2,733.99	...
600 Others						
09 Assistance to States for Developing Export Infrastructure & Other Allied Activities Scheme (100%SCC)	...	...	...	...	270.00	...
58 National Mission on Food Processing (90%CSS)	...	...	...	...	90.78	...
60 Public Sector Undertakings	...	...	...	...	1,906.91	...
61 Construction of Udyod Bhawan (ACA)	...	...	...	...	948.00	...
62 National Mission on Food Processing (NMFP) (CSS)	...	...	...	...	163.46	...

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB HEADS - Contd.						
Heads	Expenditure during 2023-2024	Expenditure during 2024-2025			Expenditure to end of 2024-2025	Percentage increase(+)/ decrease(-) during the year (₹ in lakh)
		State Fund Expenditure	Central Assistance (Including CSS/CS)	Total		
C. CAPITAL ACCOUNT OF ECONOMIC SERVICES - Contd.						
(f) Capital Account of Industry and Minerals - Contd.						
4860	Capital Outlay on Consumer Industries- Concl'd.					
60	Others- Concl'd.					
600	Others - Concl'd.					
63	...	...	...	...	261.00	...
Estate(NEC)						
64	...	...	...	...	60.00	...
Fact (APEDA EDF under NER)(State Share)						
66	...	...	...	...	10.00	...
Modernisation & Expansion of Temi Tea Estate (NEC State Share)						
67	...	...	...	...	796.20	...
Infrastructure Development						
Total 600		...	...	...	4,506.34	...
Total 60		...	...	...	7,422.68	...
Total 4860		...	...	...	7,422.68	...
4885	Other Capital Outlay on Industries and Minerals					
01	Investments in Industrial Financial Institutions					
190	...	...	...	...	1,582.50	...
Investments in Public Sector and Other Undertakings						
Total 01		...	...	...	1,582.50	...

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB HEADS - Contd.						
Heads	Expenditure during 2023-2024	Expenditure during 2024-2025			Expenditure to end of 2024-2025	Percentage increase(+)/ decrease(-) during the year (₹ in lakh)
		State Fund Expenditure	Central Assistance (Including CSS/CS)	Total		
C. CAPITAL ACCOUNT OF ECONOMIC SERVICES - Contd.						
(f) Capital Account of Industry and Minerals - Concl'd.						
4885	Other Capital Outlay on Industries and Minerals - Concl'd.					
60	Others	...	...	...	5.20	...
800	Other Expenditure	...	...	...	5.20	...
	Total 60	...	...	...	1,587.70	...
	Total 4885	84.53	1,255.92	...	20,354.68	1386
Total(f)Capital Account of Industry and Minerals						
(g) Capital Account of Transport						
5053 Capital Outlay on Civil Aviation						
02	Airports	...	...	...	12,786.46	...
102	Aerodromes	...	...	...	12,786.46	...
	Total 02	...	...	...	12,786.46	...
	Total 5053	...	...	...	12,786.46	...
5054 Capital Outlay on Roads and Bridges						
02	Strategic and Border Roads	...	...	...	3,095.16	...
337	Road Works	...	...	...	3,095.16	...
	Total 02	...	...	...	3,095.16	...

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB HEADS - Contd.						
Heads	Expenditure during 2023-2024	Expenditure during 2024-2025			Expenditure to end of 2024-2025	Percentage increase(+)/decrease(-) during the year (₹ in lakh)
		State Fund Expenditure	Central Assistance (Including CSS/CS)	Total		
C. CAPITAL ACCOUNT OF ECONOMIC SERVICES - Contd.						
(g) Capital Account of Transport - Contd.						
5054 Capital Outlay on Roads and Bridges- Contd.						
04 District & Other Roads						
101 Bridges	3,047.09	1,379.99	...	1,379.99	32,379.59	(-555)
337 Road Works	42,607.18	18,346.72	20,639.90	38,986.62	5,53,373.93	1
789 Special Component Plan for Schedule Castes	...	62.00	...	62.00	816.85	...
796 Tribal Area Sub-Plan	61.64	511.50	...	511.50	3,561.03	730
800 Other Expenditure	...	...	...	...	1,283.36	...
902 Deduct amount met from Central Road and Infrastructure Fund	(-)2,814.58	(-)1,774.98	...	*(-)1,774.98	(-)13,026.55	(-37)
911 Deduct Recoveries of Overpayments	...	...	...	...	(-)0.28	...
Total 04		42,901.33	18,525.23	20,639.90	39,165.13	5,78,387.91
05 Roads of Interstate or Economic Importance						
052 Machinery and Equipment	...	...	...	...	1,657.20	...
337 Road Works	1,949.87	4,599.97	...	4,599.97	48,401.50	(-74)
902 Deduct amount met from Sikkim Transport Infrastructure Development Fund	(-)1,949.87	(-)4,599.97	...	**(-)4,599.97	(-)34,861.63	136
Total 05		...	...	...	15,197.07	...

* Represents amount met from MH 8449-103 "Subvention of Central Road and Infrastructure Fund " refer to footnote at Statement No.21 of Finance Accounts Vol.-II.

** Represents amount met from MH 8235-200 "Other fund" refer to footnote at Statement No.21 of Finance Accounts Vol.-II.

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB HEADS - Contd.						
Heads	Expenditure during 2023-2024	Expenditure during 2024-2025			Expenditure to end of 2024-2025	Percentage increase(+)/ decrease(-) during the year (₹ in lakh)
		State Fund Expenditure	Central Assistance (Including CSS/CS)	Total		
C. CAPITAL ACCOUNT OF ECONOMIC SERVICES - Contd.						
(g) Capital Account of Transport - Concl'd.						
5054 Capital Outlay on Roads and Bridges- Concl'd.						
80 <i>General</i>						
800 Other Expenditure	13.65	59.24	...	59.24	1,948.22	334
Total 80	13.65	59.24	...	59.24	1,948.22	334
Total 5054	42,914.98	18,584.47	20,639.90	39,224.37	5,98,628.37	(-9)
5055 Capital Outlay on Road Transport						
050 Lands and Buildings	...	...	...	...	926.23	...
102 Acquisition of Fleet	550.00	500.00	...	500.00	7,326.37	(-9)
103 Workshop Facilities	...	...	800.00	800.00	1,557.73	...
190 Investments in Public Sector and Other Undertakings	...	...	...	...	30.00	...
800 Other Expenditure	127.50	103.01	...	103.01	361.08	(-19)
902 Deduct amount met from Transport Infrastructure development fund	(-)550.00	(-)500.00	...	*(-)500.00	(-)2,876.15	(-9)
911 Deduct Recoveries of Overpayments	...	...	...	...	(-)35.33	...
Total 5055	127.50	103.01	800.00	903.01	7,289.93	608
Total(g)Capital Account of Transport	43,042.48	18,687.48	21,439.90	40,127.38	6,18,704.75	(-7)

* Represents amount transferred to MH 8235-200 "Other fund" refer to footnote at Statement No.21 of Finance Accounts Vol.-II.

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB HEADS - Contd.						
Heads	Expenditure during 2023-2024	Expenditure during 2024-2025			Expenditure to end of 2024-2025	Percentage increase(+)/ decrease(-) during the year (₹ in lakh)
		State Fund Expenditure	Central Assistance (Including CSS/CS)	Total		
C. CAPITAL ACCOUNT OF ECONOMIC SERVICES - Contd.						
(i) Capital Account of Science Technology and Environment						
5425 Capital Outlay on other Scientific and Environmental Research						
208 Ecology and Environment	124.41	...	...	...	124.41	....
600 Other Services	20.00	30.98	...	30.98	733.12	55
Total 5425	144.41	30.98	...	30.98	857.53	(-79)
Total(i)Capital Account of Science Technology and Environment						
	144.41	30.98	...	30.98	857.53	(-79)
(j) Capital Account of General Economic Services						
5452 Capital Outlay on Tourism						
01 Tourist Infrastructure						
101 Tourist Centre	8,554.95	24,653.39	...	24,653.39	1,62,218.17	188
102 Tourist Accommodation	...	200.00	...	200.00	13,134.53	....
103 Tourist Transport	1,000.00	...	...	...	1,058.12	....
190 Investments in Public sector and other undertakings	...	...	...	...	704.87	....
789 Special Component Plan for Schedule Castes	...	...	...	...	94.46	....
796 Tribal Area Sub-Plan	...	...	...	...	399.78	....
800 Other Expenditure	...	...	...	...	283.93	....
911 Deduct Recoveries of Overpayments	...	...	...	...	(-)11.42	....
Total 01	9,554.95	24,853.39	...	24,853.39	1,77,882.47	160

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB HEADS - Contd.						
Heads	Expenditure during 2023-2024	Expenditure during 2024-2025			Expenditure to end of 2024-2025	Percentage increase(+)/ decrease(-) during the year (₹ in lakh)
		State Fund Expenditure	Central Assistance (Including CSS/CS)	Total		
C. CAPITAL ACCOUNT OF ECONOMIC SERVICES - Contd.						
(i) Capital Account of General Economic Services - Contd.						
5452 Capital Outlay on Tourism- Concl.						
80 General	...	40.67	...	40.67	40.67	...
800 Other Expenditure	...	40.67	...	40.67	40.67	...
Total 80	9,554.95	24,894.06	...	24,894.06	1,77,923.14	161
Total 5452						
5465 Investment in General Financial and Trading Institutions						
01 Investments in General Financial Institutions						
190 Investments in Public sector and other undertakings Banks, etc.	...	...	...	...	40.38	...
Total 01	...	...	...	...	40.38	...
02 Investment in Trading Institutions						
190 Investments in Public sector and other undertakings	...	...	...	...	111.38	...
800 Other Expenditure	...	...	...	...	16.69	...
Total 02	...	...	...	...	128.07	...
Total 5465	...	...	...	...	168.45	...

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB HEADS - Contd.						
Heads	Expenditure during 2023-2024	Expenditure during 2024-2025			Expenditure to end of 2024-2025	Percentage increase(+)/ decrease(-) during the year (₹ in lakh)
		State Fund Expenditure	Central Assistance (Including CSS/CS)	Total		
C. CAPITAL ACCOUNT OF ECONOMIC SERVICES - Concl'd.						
(j) Capital Account of General Economic Services - Concl'd.						
5475	Capital Outlay on other General Economic Services					
102	Civil Supplies	4.15	4.86	27.75	32.61	257.61
800	Other Expenditure	88.92	80.83	...	80.83	169.75
	Total 5475	93.07	85.69	27.75	113.44	427.36
	Total (j) Capital Account of General Economic Services	9,648.02	24,979.75	27.75	25,007.50	1,78,518.94
	Total C. CAPITAL ACCOUNT OF ECONOMIC SERVICES	71,305.17	82,053.41	35,817.98	1,17,871.39	12,07,297.02
	Total Expenditure Heads (Capital Account(A+B+C))	2,66,066.01	2,17,279.92	1,29,000.20	3,46,280.12	2452993.51
	Salaries	...	...	...	...	...
	Subsidies	...	...	...	...	...
	Grant-In-Aid for Creation of Capital Assets	...	...	...	...	...

Salaries

Subsidies

Grant-In-Aid for Creation of Capital Assets

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB HEADS - Contd.

Increase and Decrease under Capital Expenditure :-

There was a net increase of ₹80,214.11 lakh in Capital Expenditure from ₹2,66,066.01 lakh in 2023-24 to ₹3,46,280.12 lakh in 2024-25 resulting in increase of 30.15 per cent over previous year. The overall increase is the result of prominent increase/decrease under the following heads of accounts:-

	Heads of Account 1	Increase 2	Reasons 3
		(₹ in lakh)	
4059	Capital Outlay on Public Works	40,850.05	The overall increase under this head works out to 90 per cent over previous year's Capital Expenditure. It is mainly due to increase of 180 per cent under 'Construction'.
4216	Capital Outlay on Housing	20,425.04	The overall increase under this head works out to 350 per cent over previous year's Capital Expenditure. It is mainly due to increase of 400 per cent under 'Other Expenditure'.
4225	Capital Outlay on Welfare of SC/ST/OBC	14,462.94	The overall increase under this head works out to 2571 per cent over previous year's Capital Expenditure. It is mainly due to increase of 559 per cent under 'Education'.
4403	Capital Outlay on Animal Husbandry	204.43	The overall increase under this head works out to 4304 per cent over previous year's Capital Expenditure. It is mainly due to increase of 953 per cent under 'Poultry Development'.
4425	Capital Outlay on Co-operation	77.73	The overall increase under this head works out to 195 per cent over previous year's Capital Expenditure. It is mainly due to increase of 77 per cent under 'Direction and Administration'.
4575	Capital Outlay on other Special Areas Programmes	5,520.39	The overall increase under this head works out to 1380 per cent over previous year's Capital Expenditure. It is mainly due to increase of 825 per cent under 'Border Area Development Programmes'.
4801	Capital Outlay on Power Projects	32,620.23	The overall increase under this head works out to 418 per cent over previous year's Capital Expenditure. It is mainly due to increase of 671 per cent under 'Machinery and Equipment in Head Office'.
5452	Capital Outlay on Tourism	15,339.11	The overall increase under this head works out to 160 per cent over previous year's Capital Expenditure. It is mainly due to increase of 188 per cent under 'Tourist Centre'.

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB HEADS - Contd.		
Increase and Decrease under Capital Expenditure - Concl:-		
Heads of Account	Decrease	Reasons
1	2	3
(₹ in lakh)		
4058 Capital Outlay on Stationery and Printing	33.00	The overall decrease under this head works out to 57 per cent over previous year's Capital Expenditure. It is mainly due to decrease of 87 per cent under 'Government Presses'.
4070 Capital Outlay on other Administrative Services	23,289.71	The overall decrease under this head works out to 89 per cent over previous year's Capital Expenditure. It is mainly due to decrease of 90 per cent under 'Other expenditure'.
4215 Capital Outlay on Water Supply and Sanitation	11,799.17	The overall decrease under this head works out to 47 per cent over previous year's Capital Expenditure. It is mainly due to decrease of 92 per cent under 'Rural Development Department'.
4401 Capital Outlay on Crop Husbandry	165.19	The overall decrease under this head works out to 69 per cent over previous year's Capital Expenditure. It is mainly due to decrease of 68 per cent under 'Agricultural Farms'.
4406 Capital Outlay on Forestry and Wild Life	119.23	The overall decrease under this head works out to 35 per cent over previous year's Capital Expenditure. It is mainly due to decrease of 96 per cent under 'Forest Conservation, Development and Regeneration'.
4515 Capital Outlay on other Rural Devalopment Programmes	1,658.96	The overall decrease under this head works out to 61 per cent over previous year's Capital Expenditure. It is mainly due to decrease of 88 per cent under 'Community Development'.
4702 Capital Outlay on Minor Irrigation	1,262.46	The overall decrease under this head works out to 43 per cent over previous year's Capital Expenditure. It is mainly due to decrease of 53 per cent under 'Surface Water'.
4711 Capital Outlay on Flood control Projects	2,120.03	The overall decrease under this head works out to 58 per cent over previous year's Capital Expenditure. It is mainly due to decrease of 58 per cent under 'Civil Works'.

ANNEXURE TO STATEMENT 16 DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB HEADS				
Heads	Expenditure for the year 2024-2025 (₹ in lakh)			
	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total	
(1)	(2)	(3)	(4)	
EXPENDITURE HEADS(CAPITAL ACCOUNT)				
(A) CAPITAL ACCOUNT OF GENERAL SERVICES				
Total (A) CAPITAL ACCOUNT OF GENERAL SERVICES	24,601.50	65,213.23	89,814.73	
(B) CAPITAL ACCOUNT OF SOCIAL SERVICES				
(a) Capital Account of Education, Sports, Art and Culture	28,602.68	8,753.59	37,356.27	
(b) Capital Account of Health and Family Welfare	12,309.55	702.28	13,011.83	
(c) Capital Account of Water Supply, Sanitation, Housing and Urban Development	54,711.84	5,722.75	60,434.59	
(d) Capital Account of Information and Broadcasting	44.26	...	44.26	
(e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	2,652.53	12,373.00	15,025.53	
(g) Capital Account of Social Welfare and Nutrition	12,244.22	417.37	12,661.59	
(h) Capital Account of Other Social Services	59.93	...	59.93	
Total (B) CAPITAL ACCOUNT OF SOCIAL SERVICES	1,10,625.01	27,968.99	1,38,594.00	
(C) CAPITAL ACCOUNT OF ECONOMIC SERVICES				
(a) Capital Account of Agriculture and Allied Activities	794.45	6.46	800.90	
(b) Capital Account of Rural Development	1,048.10	...	1,048.10	
(c) Capital Account of Special Areas Programme	109.82	5,810.56	5,920.38	
(d) Capital Account of Irrigation and Flood Control	2,324.27	941.13	3,265.40	
(e) Capital Account of Energy	32,822.64	7,592.18	40,414.82	
(f) Capital Account of Industry and Minerals	1,255.92	...	1,255.92	
(g) Capital Account of Transport	18,687.48	21,439.90	40,127.38	
(i) Capital Account of Science Technology and Environment	30.98	...	30.98	
(j) Capital Account of General Economic Services	24,979.75	27.75	25,007.50	
Total (C) CAPITAL ACCOUNT OF ECONOMIC SERVICES	82,053.41	35,817.98	1,17,871.39	
Total-Expenditure Heads(Capital Account)	2,17,279.92	1,29,000.20	3,46,280.12	

**Annexure: Release/ Expenditure under Centrally Sponsored Schemes/Other than CSS
(Central Assistance, Special Assistance, etc.) (Including Capital Expenditure)**

Sl. No.	Name of the Schemes (Department wise)	Amount released by GoI	Central Share actually released by State Govt.	Deficit (-) / Excess (+)	State Share as per Funding pattern	State Share released	Deficit (-) / Excess (+)	Total releases	Expenditure
1	2	3	4	5	6	7	8	9	10
A. Centrally Sponsored Schemes									
1	Mahatma Gandhi National Rural Employment Guarantee Programme	2,269.75	2,269.75	0.00	1,130.00	1,130.00	0.00	3,399.75	3,399.75
2	Umbrella Scheme for development of Schedule Castes	201.20	37.48	163.72	27.49	14.75	12.74	228.69	52.23
3	Umbrella Scheme for development of Schedule Tribes	852.50	852.53	-0.03	101.00	81.58	19.42	953.50	934.11
4	Umbrella Programme for Development of Minorities	12,373.00	12,373.00	0.00	1,700.00	1,700.00	0.00	14,073.00	14,073.00
5	Umbrella Scheme for Development of Other Backward Classes/Vulnerable classes	817.26	534.42	282.84	139.50	96.45	43.05	956.76	630.87
6	Green Revolution (Rastriya Krishi Vikash Yojana)	8,516.75	7,122.23	1,394.52	1,006.08	1,118.47	-112.39	9,522.83	8,240.70
7	Blue Revolution Integrated Development of Fisheries	999.80	999.80	0.00	250.00	245.47	4.53	1,249.80	1,245.27
9	Pradhan Mantri Krishi Sinchai Yojana	7,960.22	4,040.00	3,920.22	643.35	649.34	-5.99	8,603.57	4,689.34
10	Pradhan Mantri Gram Sadak Yojana (PMGSY)	16,268.25	16,268.25	0.00	1,988.50	1,988.50	0.00	18,256.75	18,256.75
11	Pradhan Mantri Awas Yojana (PMAY)	0.00	0.00	0.00	16.87	16.87	0.00	16.87	16.87
12	National River Conservation Programme - Other Basins	1,819.50	150.00	1,669.50	0.00	0.00	0.00	1,819.50	150.00
13	Swachh Bharat Mission (SBM)	982.55	760.55	222.00	100.00	84.50	15.50	1,082.55	845.05
14	National Health Mission	6,008.78	6,008.78	0.00	1,842.54	1,780.85	61.69	7,851.32	7,789.63
15	National Education Mission (NEM)	13,806.00	12,959.23	846.77	3,660.93	2,270.32	1,390.61	17,466.93	15,229.55
16	Mid-Day Meal Programme	785.29	785.29	0.00	434.39	430.19	4.20	1,219.68	1,215.48
17	Mission VATSALYA	1,557.85	109.14	1,448.71	92.23	32.18	60.05	1,650.08	141.32
18	Integrated Child Development Service	3,284.75	3,302.76	-18.01	1,817.88	1,364.59	453.29	5,102.63	4,667.35

(₹ in lakh)

**Annexure: Release/ Expenditure under Centrally Sponsored Schemes/Other than CSS
(Central Assistance, Special Assistance, etc.) (Including Capital Expenditure) - contd.**

Sl. No.	Name of the Schemes (Department wise)	Amount released by GoI	Central Share actually released by State Govt.	Deficit (-) / Excess (+)	State Share as per Funding pattern	State Share released	Deficit (-) / Excess (+)	Total releases	Expenditure
1	2	3	4	5	6	7	8	9	10
A. Centrally Sponsored Schemes									
19	Mission for Protection and Empowerment for women, Beti Bachao-Beti Padhao, One-Stop Centre, Women Helpline, Swadhar Greh etc.	155.69	114.29	41.40	0.00	0.00	0.00	155.69	114.29
20	National Livelihood Mission	1,451.34	380.77	1,070.57	8.15	14.15	-6.00	1,459.49	394.92
21	Job and Skill Development	789.73	652.18	137.55	14.52	14.51	0.01	804.25	666.69
22	Environment Forestry and Wildlife (EFWL)	2,001.72	221.60	1,780.12	1,220.12	1,218.36	1.76	3,221.84	1,439.96
23	Urban Rejuvenation Mission (AMRUT and Smart Cities Mission)	5,031.89	438.14	4,593.75	130.00	48.69	81.31	5,161.89	486.83
24	Modernisation of Police Force (Including Security Related Expenditure)	304.25	242.00	62.25	40.03	35.83	4.20	344.28	277.83
25	Infrastructure Facilities for Judiciary	0.00	0.00	0.00	116.51	27.20	89.31	116.51	27.20
26	Border Area Development Programme	5,810.56	3,688.40	2,122.16	100.00	9.82	90.18	5,910.56	3,698.22
27	Prime Minister Formalisation of Micro Food Processing Enterprises Scheme (PMFME)	585.56	585.56	0.00	51.00	56.23	-5.23	636.56	641.79
28	Assistance to State Agencies for Intra-State Movement of Foodgrains and FPS Dealers Margin under NFSA	385.20	385.20	0.00	192.92	46.07	146.85	578.12	431.27
29	Development Programme: Submission on Breed Development of Live Stock and Poultry	114.66	58.24	56.42	14.37	6.48	7.89	129.03	64.72
30	Digitization of Primary Agriculture Cooperative Societies	78.57	78.57	0.00	0.00	0.00	0.00	78.57	78.57
31	Pradhan Mantri Ayushman Bharat Health Infrastructure	167.50	167.50	0.00	75.00	39.73	35.27	242.50	207.23
32	Integrated Sample Survey for Estimation of Production of Major Livestock Product	64.00	48.00	16.00	5.91	5.01	0.90	69.91	53.01

**Annexure: Release/ Expenditure under Centrally Sponsored Schemes/Other than CSS
(Central Assistance, Special Assistance, etc.) (Including Capital Expenditure) - contd.**

Sl. No.	Name of the Schemes (Department wise)	Amount released by GoI	Central Share actually released by State Govt.	Deficit (-) / Excess (+)	State Share as per Funding pattern	State Share released	Deficit (-) / Excess (+)	Total releases	Expenditure
(₹ in lakh)									
1	2	3	4	5	6	7	8	9	10
A. Centrally Sponsored Schemes									
33	Rashtriya Gram Swaraj Abhiyan (RGSA)	700.00	500.00	200.00	100.00	100.00	0.00	800.00	600.00
34	Krishoniti Yojana	7,301.28	6,892.61	408.67	827.87	639.43	188.44	8,129.15	7,532.04
35	Scheme for Modernization and Reforms through Technology in Public Distribution System (SMARTPDS)	15.11	15.11	0.00	10.00	1.68	8.32	25.11	16.79
36	Mission Shakti SAMARTHYA	133.95	133.95	0.00	17.30	14.89	2.41	151.25	148.84
37	Centrally Sponsored Project for Strengthening of Co-operative through IT Interventions	6.30	6.30	0.00	26.00	1.06	24.94	32.30	7.36
	A. Total	1,03,600.76	83,181.63	20,419.13	17,900.46	15,283.20	2,617.26	1,21,501.22	98,464.83
B. Other than CSS (Central Assistance, Special Assistance, etc.)									
1	Special Central Assistance for Tribal Sub-Plan	4,485.06	618.71	3,866.35	0.00	0.00	0.00	4,485.06	618.71
2	Grant for Central Road and Infrastructure Fund	1,367.00	1,367.00	0.00	0.00	0.00	0.00	1,367.00	1,367.00
3	Externally Aided Projects	16,668.19	10,866.95	5,801.24	0.00	0.00	0.00	16,668.19	10,866.95
4	Unique Identification Authority	13.02	16.06	-3.04	0.00	0.00	0.00	13.02	16.06
	B. Total	22,533.27	12,868.72	9,664.55	0.00	0.00	0.00	22,533.27	12,868.72

17 DETAILED STATEMENT ON BORROWINGS AND OTHER LIABILITIES							
(a) Statement of Public Debt and Other Interest Bearing Obligations							
Description of Debt		Balances as on 01 April 2024	Additions during the year	Discharges during the year	Balances as on 31 March 2025	Net Increase(+) Decrease(-) in	Interest paid
							(₹ in lakh)
E	Public Debt						
6003	Internal Debt of the State Government						
101	Market Loans	10,67,900.00	1,95,100.00	33,000.00	12,30,000.00	15	79,973.20
103	Loans from Life Insurance Corporation of India	2,605.67	0.00	708.92	1,896.75	(-)27	211.37
104	Loans from General Insurance Corporation of India	0.00	0.00	0.00	0.00	0.00	0.00
105	Loans from NABARD	29,808.21	5,999.95	4,921.07	30,887.09	4	1,279.92
108	Loans from National Co-operative Development	0.00	0.00	0.00	0.00	0.00	0.00
109	Loans from other Institutions	43.29	0.00	10.28	33.01	(-)24	3.66
111	Special Securities issued to National Small Savings Fund of the Central Government	9,192.07	0.00	1,610.45	7,581.62	(-)18	772.13
Total 6003 Internal Debt of the State Government		11,09,549.24	2,01,099.95	40,250.72	12,70,398.47	14	82,240.28
6004	Loans and Advances from the Central Government						
01	Non-Plan Loans						
201	House Building Advances	0.00	0.00	0.00	0.00	0.00	0.00
Total - 01 Non-Plan Loans		0.00	0.00	0.00	0.00	0.00	0.00
02	Loans for State/Union Territory Plan Schemes						
101	Block Loans	1,406.60	0.00	397.04	1,009.56	(-)28	176.18
105	State Plan Loans consolidated in terms of recommendations of the 12th Finance Commission	3,444.52	0.00	578.43	2,866.09	(-)17	263.65
Total - 02 Loans for State/Union Territory Plan		4,851.12	0.00	975.47	3,875.65	(-)20	439.83

17 DETAILED STATEMENT ON BORROWINGS AND OTHER LIABILITIES - Contd.						
(a) Statement of Public Debt and Other Interest Bearing Obligations						
Description of Debt	Balances as on 01 April 2024	Additions during the year	Discharges during the year	Balances as on 31 March 2025	Net Increase(+) Decrease(-) in	Interest paid
					percentage	(₹ in lakh)
E Public Debt - Concd.						
6004 Loans and Advances from the Central Government- Contd.						
04 Loans for Centrally Sponsored Plan Schemes						
800 Other loans	24.55	0.00	9.40	15.15	(-)38	2.98
Total - 04 Loans for Centrally Sponsored Plan	24.55	0.00	9.40	15.15	(-)38	2.98
05 Loans for Special Schemes						
101 Schemes of North Eastern Council	14.03	0.00	13.99	0.04	(-)100	1.61
Total - 05 Loans for Special Schemes	14.03	0.00	13.99	0.04	(-)100	1.61
08 Centrally Sponsored Schemes						
201 House Building Advances	252.80	55.10	35.29	272.61	8	21.20
Total - 08 Centrally Sponsored Schemes	252.80	55.10	35.29	272.61	8	21.20
09 Other Loans for States/Union Territory with Legislature Schemes						
101 Block Loans	1,86,541.42	1,76,066.00	91.96	3,62,515.46	94	167.18
Total - 09 Other Loans for States/Union Territory with Legislature Schemes	1,86,541.42	1,76,066.00	91.96	3,62,515.46	94	167.18
Total 6004 Loans and Advances from the Central Government	1,91,683.92	1,76,121.10	1,126.11	3,66,678.91	91	632.80
Total - E Public Debt	13,01,233.16	3,77,221.05	41,376.83	16,37,077.38	26	82,873.08

17 DETAILED STATEMENT ON BORROWINGS AND OTHER LIABILITIES - Contd.						
(a) Statement of Public Debt and Other Interest Bearing Obligations						
Description of Debt	Balances as on 01 April 2024	Additions during the year	Discharges during the year	Balances as on 31 March 2025	Net Increase(+) Decrease(-) in	Interest paid
					percentage	(₹ in lakh)
I Small Savings, Provident Funds, etc.						
8009 State Provident Funds	1,39,409.62	45,150.00	48,068.55	1,36,491.07	-2	8,700.00
8011 Insurance and Pension Funds	5,821.65	718.06	676.34	5,863.37	1	0.00
Total - I. Small Savings, Provident Funds, etc.	1,45,231.27	45,868.06	48,744.89	1,42,354.44	-2	8,700.00
J Reserve Fund						
8121 General and Other Reserve Funds	13,781.00	58,508.65	35,201.49	37,088.16	233	934.70
8222 Sinking Funds	0.00	7,501.96	7,501.96	0.00	0	5,501.96
8235 General and Other Reserve Funds	14,560.46	6,346.63	6,578.89	14,328.20	-35	8.92
Total - J. Reserve Fund	28,341.46	72,357.24	49,282.34	51,416.36	95	6,445.58
K Deposit and Advances						
8336 Civil Deposits	3.97	0.00	3.97	0.00	-100	0.00
8342 Other Deposits	5,959.12	29,095.63	26,993.74	8,061.01	35	0.00
8443 Civil Deposits	35,608.70	45,155.43	33,064.45	47,699.68	34	0.00
8448 Deposit of Local Funds	1.20	0.00	0.00	1.20	0	0.00
8449 Other Deposits	442.85	1,367.00	1,774.98	34.87	-9	0.00
Total - (K) Deposit	42,015.84	75,618.06	61,837.14	55,796.76	33	0.00
Grand Total	15,16,821.73	5,71,064.41	2,01,241.20	18,86,644.94	25	98,018.66

17 DETAILED STATEMENT OF BORROWINGS AND OTHER LIABILITIES - Contd.

(b) Maturity Profile

(i) Maturity Profile of Internal Debt

(₹ in lakh)										
Year	Description of Market Loans Sikkim State Development Loan/ Sikkim Government Stock	Loans from			Compensation and other bonds	Ways & Means Advances	Special securities issued to NSSF of Central Govt.	Loans from NCDC	Loans from other Institutions	Total
		LIC	GIC	NABARD						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
2025-26	58,000.00	498.64	...	5,409.03	...	...	1,268.70	...	8.80	65,185.17
2026-27	74,400.00	431.44	...	5,779.69	...	...	916.10	...	6.61	81,533.84
2027-28	99,500.00	300.00	...	6,693.93	...	...	840.00	...	5.28	1,07,339.21
2028-29	1,08,800.00	266.67	...	5,242.56	...	...	792.55	...	5.28	1,15,107.06
2029-30	80,900.00	200.00	...	3,990.59	...	...	682.65	...	3.52	85,776.76
2030-31	1,29,200.00	133.33	...	2,570.59	...	...	523.25	...	1.76	1,32,428.93
2031-32	1,51,100.00	66.67	...	1,200.70	...	...	435.50	...	1.76	1,52,804.63
2032-33	1,41,400.00		...		...	...	407.20	...	...	1,41,807.20
2033-34	1,91,600.00	...	...	...	...	...	407.20	...	...	1,92,007.20
2034-35	1,95,100.00	...	...	...	...	...	407.20	...	...	1,95,507.20
2034-35	...	...	...	...	...	...	407.20	...	...	407.20

(₹ in lakh)

17 DETAILED STATEMENT OF BORROWINGS AND OTHER LIABILITIES - Contd.

(b) Maturity Profile									
(i) Maturity Profile of Internal Debt - Concl'd.									

Year	Description of Market Loans Sikkim State Development Loan/ Sikkim Government Stock	Loans from			Compensation and other bonds	Ways & Means Advances	Special securities issued to NSSF of Central Govt.	Loans from NCDC	Loans from other Institutions	Total
		LIC	GIC	NABARD						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
2036-37	...	...	...	...	...	...	223.70	...	...	223.70
2037-38	...	...	...	...	...	...	164.25	...	...	164.25
2038-39	...	...	...	...	...	...	106.12	...	...	106.12
2039-40	...	...	...	...	...	...	...	...	...	...
Details of Maturity year not available	...	...	...	...	...	...	...	...	...	...
Total	12,30,000.00	1,896.75	...	30,887.09	...	...	7,581.62	...	33.01	12,70,398.47

(₹ in lakh)

17 DETAILED STATEMENT OF BORROWINGS AND OTHER LIABILITIES - Contd.

(b) Maturity Profile									
(ii) Maturity Profile of Loans and Advances from the Central Government									
Year	Loans for House Building Advance	Loans for State/Union Territory Plan Schemes (Block Loans)	Other Loans for State/Union Territory with Legislature Schemes	Scheme to Special Asstt. as Loans to State for Capital Exp.	Loans for Central Plan Schemes	Loans for Centrally Sponsored Schemes	State Plan Loans (Consolidated Loan 12th FC)	₹ in lakh)	
2025-26	35.69	192.83	139.96	...	...	9.40	570.98	948.86	
2026-27	35.69	188.66	153.65	...	...	5.75	570.98	954.73	
2027-28	35.69	184.17	156.33	...	...	...	570.98	947.17	
2028-29	35.69	178.79	164.66	...	...	...	570.98	950.12	
2029-30	31.19	178.79	168.58	...	...	...	570.98	949.54	
2030-31	31.19	178.79	190.91	...	...	...	2.80	403.69	
2031-32	29.19	178.38	190.91	...	...	...	2.80	401.28	
2032-33	18.49	144.46	190.91	...	...	...	2.80	356.66	
2033-34	14.27	132.17	190.91	...	...	...	2.80	340.15	
2034-35	5.52	123.61	190.91	...	...	...	...	314.52	
2035-36	...	63.46	190.91	...	...	...	...	254.37	
2036-37	...	...	190.91	...	...	...	...	190.91	
2037-38	...	...	209.90	...	...	...	...	209.90	
2038-39	...	...	194.09	...	...	...	...	194.09	
2039-40	...	...	160.69	...	...	...	...	160.69	
2040-41	...	...	156.52	...	...	...	...	156.52	
2041-42	...	...	132.56	...	...	...	...	132.56	
2042-43	...	...	127.86	...	...	...	...	127.86	
2043-44	...	...	113.30	...	...	...	...	113.30	
2044-70	...	...	106.44	...	...	...	...	106.44	
2070-71	...	...	...	20,000.00	...	...	...	20,000.00	
2071-72	...	...	...	30,000.00	...	...	...	30,000.00	
2072-73	...	...	...	55,136.00	...	...	...	55,136.00	
2073-74	...	...	...	79,785.00	...	...	...	79,785.00	
2074-75	...	...	...	1,74,213.96	...	...	...	1,74,213.96	
Total	272.61	^a 1,744.11	^b 3,320.91	^a 3,59,134.96	0.00	15.15	^c 2,866.09	3,67,353.84	

^a Scheme for Special Assistance as Loans to State for Capital Expenditure of ₹ 3,59,134.96 lakh and difference ₹734.55 lakh under Block Loans is under reconciliation with Finance Department

^b Difference of ₹ 59.59 lakh with Statement No.17 is under reconciliation with Finance Department.

^c Difference of ₹0.01 lakh with Statement No.17 is under reconciliation with Finance Department.

17 DETAILED STATEMENT OF BORROWINGS AND OTHER LIABILITIES - Contd.									
(c) Interest Rate Profile of Outstanding Loans									
(i) Internal Debt of the State Government									
Rate of Interest (Per cent)	Amount outstanding as on 01 April 2025								Share in total (₹ in lakh)
	Market Loans bearing interest	Compen- sation and other Bonds	Special Securities issued to NSSF of the Central Govt.	LIC/GIC	NABARD	NCDC	Others	Total	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
2.00 to 2.99	...	...	...	...	9,564.50	...	...	9,564.50	0.75 per cent
3.00 to 3.99	...	...	...	...	369.00	...	...	369.00	0.03 per cent
4.00 to 4.99	...	...	...	...	1,527.55	...	...	1,527.55	0.12 per cent
5.00 to 5.99	...	...	...	...	19,426.05	...	...	19,426.05	1.53 per cent
6.00 to 6.99	1,82,300.00	...	...	...	...	...	...	1,82,300.00	14.35 per cent
7.00 to 7.99	8,60,900.00	...	...	...	...	...	25.97	8,60,925.97	67.77 per cent
8.00 to 8.99	1,86,800.00	...	314.41	...	...	...	...	1,87,114.41	14.73 per cent
9.00 to 9.99	...	...	6,934.46	1,768.27	...	...	...	8,702.73	0.69 per cent
10.00 to 10.99	...	...	332.75	128.48	...	...	7.03	468.26	0.04 per cent
11.00 to 11.99	...	...	...	...	...	...	...	0.00	0.00 per cent
12.00 to 12.99	...	...	...	...	...	...	...	0.00	0.00 per cent
13.00 to 13.99	...	...	...	...	...	...	...	0.00	0.00 per cent
Information is not available with A.G (A&E)	...	...	...	...	...	...	...	...	...
Total	12,30,000.00	...	7,581.62	1,896.75	30,887.10	...	33.00	12,70,398.47	100 per cent

17 DETAILED STATEMENT OF BORROWINGS AND OTHER LIABILITIES - Concl'd.			
(c) Interest Rate Profile of Outstanding Loans - Concl'd.			
(ii) Loans from the Central Government			
(₹ in lakh)			
Rate of Interest (Per cent)	Amount outstanding as on 01 April 2025		Share in total
	Loans from the Central Government		
0-0.99	3,59,134.96		98 per cent
1-1.99	...		0 per cent
2-2.99	...		0 per cent
3-3.99	...		0 per cent
4-4.99	...		0 per cent
5-6.99	...		0 per cent
7-7.99	2,866.10		1 per cent
8-8.99	249.59		0 per cent
9-9.99	5,088.03		1 per cent
10-10.99	...		0 per cent
11-11.99	...		0 per cent
12-12.99	15.15		0 per cent
13-13.99	...		0 per cent
14-14.99	...		0 per cent
Total *	3,67,353.83		100 percent

* Difference of ₹ 674.92 lakh with Statement No.17 is under reconciliation with Finance Department.

ANNEXURE TO STATEMENT NO 17				
Description of Loans	Balance on 01 April 2024	Addition during the year	Discharge during the year	Balance on 31 March 2025
(₹ in lakh)				
E - Public Debt				
6003 Internal Debt of the State Government				
101 Market Loans				
(a) Market Loan-Bearing Interest				
8.95 per cent Sikkim SDL 2024	13,000.00	...	13,000.00	0.00
8.06 per cent Sikkim SDL 2025	10,000.00	...	10,000.00	0.00
8.05 per cent Sikkim SDL 2025	10,000.00	...	10,000.00	0.00
8.17 per cent Sikkim SDL 2025	22,500.00	...	...	22,500.00
8.20 per cent Sikkim SDL 2026	22,500.00	...	...	22,500.00
8.08 per cent Sikkim SDL 2026	13,000.00	...	...	13,000.00
8.04 per cent Sikkim SDL 2026	20,000.00	...	...	20,000.00
7.23 per cent Sikkim SDL 2026	20,000.00	...	...	20,000.00
7.1 per cent Sikkim SDL 2026	20,000.00	...	...	20,000.00
7.24 per cent Sikkim SDL 2027	14,400.00	...	...	14,400.00
7.51 per cent Sikkim SDL 2027	20,000.00	...	...	20,000.00
7.33 per cent Sikkim SDL 2027	20,000.00	...	...	20,000.00
7.55 per cent Sikkim SDL 2027	27,000.00	...	...	27,000.00
7.53 per cent Sikkim SDL 2027	7,500.00	...	...	7,500.00
7.88 per cent Sikkim SDL 2028	25,000.00	...	...	25,000.00

ANNEXURE TO STATEMENT NO 17 - Contd.				
Description of Loans	Balance on 01 April 2024	Addition during the year	Discharge during the year	Balance on 31 March 2025
(₹ in lakh)				
E - Public Debt - Contd.				
6003 Internal Debt of the State Government - Contd.				
101 Market Loans - Contd.				
(a) Market Loan-Bearing Interest - Contd.				
8.59 per cent Sikkim SDL 2028	30,000.00	...	...	30,000.00
8.70 per cent Sikkim SDL 2028	20,000.00	...	...	20,000.00
8.85 per cent Sikkim SDL 2028	12,500.00	...	...	12,500.00
8.62 per cent Sikkim SDL 2028	10,000.00	...	...	10,000.00
8.27 per cent Sikkim SDL 2029	9,200.00	...	...	9,200.00
8.21 per cent Sikkim SDL 2029	27,100.00	...	...	27,100.00
7.59 per cent Sikkim SDL 2029	21,300.00	...	...	21,300.00
7.13 per cent Sikkim SDL 2029	23,800.00	...	...	23,800.00
7.28 per cent Sikkim GS 2030	14,200.00	...	...	14,200.00
6.95 per cent Sikkim SDL 2030	21,600.00	...	...	21,600.00
7.14 per cent Sikkim SDL 2030	46,700.00	...	...	46,700.00
6.73 per cent Sikkim SDL 2030	14,800.00	...	...	14,800.00
6.60 per cent Sikkim GS 2030	31,200.00	...	...	31,200.00
6.64 per cent Sikkim SDL 2031	20,400.00	...	...	20,400.00
7.19 per cent Sikkim SDL 2031	10,000.00	...	...	10,000.00
7.18 per cent Sikkim SDL 2031	4,600.00	...	...	4,600.00

ANNEXURE TO STATEMENT NO 17 - Contd.				
Description of Loans	Balance on 01 April 2024	Addition during the year	Discharge during the year	Balance on 31 March 2025
(₹ in lakh)				
E - Public Debt - Concltd.				
6003 Internal Debt of the State Government - Concltd.				
101 Market Loans - Concltd.				
(a) Market Loan-Bearing Interest - Contd.				
6.93 per cent Sikkim SDL 2031	1,500.00	...	...	1,500.00
6.78 per cent Sikkim SDL 2031	50,000.00	...	...	50,000.00
6.80 per cent Sikkim SDL 2031	25,100.00	...	...	25,100.00
6.87 per cent Sikkim SDL 2031	17,700.00	...	...	17,700.00
7.27 per cent Sikkim SDL 2032	20,100.00	...	...	20,100.00
7.24 per cent Sikkim SDL 2032	19,100.00	...	...	19,100.00
7.35 per cent Sikkim SDL 2032	19,100.00	...	...	19,100.00
7.82 per cent Sikkim SDL 2032	15,000.00	...	...	15,000.00
7.45 per cent Sikkim SGS 2032	25,000.00	...	...	25,000.00
7.85 per cent Sikkim SGS 2032	20,000.00	...	...	20,000.00
7.82 per cent Sikkim SGS 2032	27,700.00	...	...	27,700.00
7.66 per cent Sikkim SGS 2033	43,700.00	...	...	43,700.00
7.75 per cent Sikkim SGS 2033	10,000.00	...	...	10,000.00
7.37 per cent Sikkim SDL 2033	30,000.00	...	...	30,000.00

ANNEXURE TO STATEMENT NO 17 - Concl'd.				
Description of Loans	Balance on 01 April 2024	Addition during the year	Discharge during the year	Balance on 31 March 2025
(₹ in lakh)				
E - Public Debt - Concl'd.				
6003 Internal Debt of the State Government - Concl'd.				
101 Market Loans - Concl'd.				
(a) Market Loan-Bearing Interest - Concl'd.				
7.46 per cent Sikkim SDL 2033	25,000.00	...	...	25,000.00
7.75 per cent Sikkim SDL 2033	40,000.00	...	...	40,000.00
7.70 per cent Sikkim SDL 2034	48,100.00	...	...	48,100.00
7.50 per cent Sikkim SDL 2034	48,500.00	...	...	48,500.00
7.14 per cent Sikkim SDL 2034	...	1,00,000.00	...	1,00,000.00
7.20 per cent Sikkim SDL 2035	...	48,800.00	...	48,800.00
7.10 per cent Sikkim SDL 2035	...	46,300.00	...	46,300.00
Total: 101-Market Loans	10,67,900.00	1,95,100.00	33,000.00	12,30,000.00

18 DETAILED STATEMENT ON LOANS AND ADVANCES GIVEN BY THE STATE GOVERNMENT									
Section 1 Major and Minor Head Wise Summary of Loans and Advances									
(₹ in lakh)									
Head of Account		Balance as on 01 April 2024	Advance during the year	Total	Repaid during the year	Write off of irrecoverable Loans and Advances	Balance as on 31 March 2025	Net increase(+) or decrease(-) during the year	Interest received and credited
F LOANS AND ADVANCES									
I Loans for Social Services									
(i) Loans for Education, Sports, Art and Culture									
6202 Loans for Education, Sports, Art and Culture									
01 General Education									
203 University and Higher Education		4,815.00	...	4,815.00	...	...	4,815.00	...	...
Total - 1 General Education		4,815.00	...	4,815.00	...	...	4,815.00	...	...
Total - 6202 Loans for Education, Sports, Art and Culture		4,815.00	...	4,815.00	...	...	4,815.00	...	...
Total - (i) Loans for Education, Sports, Art and Culture		4,815.00	...	4,815.00	...	...	4,815.00	...	...
(ii) Loans for Health and Family Welfare									
6210 Loans for Medical and Public Health									
01 Urban Health Services									
800 Other Loans		13.72	...	13.72	...	...	13.72	...	...
Total - 1 Urban Health Services		13.72	...	13.72	...	...	13.72	...	...
Total - 6210 Loans for Medical and Public Health		13.72	...	13.72	...	...	13.72	...	...
Total - (ii) Loans for Health and Family Welfare		13.72	...	13.72	...	...	13.72	...	...
Total - I - Loans for Social Services		4,828.72	...	4,828.72	...	...	4,828.72	...	...

18 DETAILED STATEMENT ON LOANS AND ADVANCES GIVEN BY THE STATE GOVERNMENT - Contd.									
Section 1 Major and Minor Head Wise Summary of Loans and Advances									
Head of Account		Balance as on 01 April 2024	Advance during the year	Total	Repaid during the year	Write off of irrecoverable Loans and Advances	Balance as on 31 March 2025	Net increase(+) or decrease(-) during the year	Interest received and credited
									(₹ in lakh)
LOANS AND ADVANCES - Contd.									
III	Loans for Economic Services								
(i)	Loans for Agriculture and Allied Activities								
6401	Loans for Crop Husbandry								
800	Other Loans	16.00	...	16.00	...	...	16.00	...	...
	Total - 6401 Loans for Crop Husbandry	16.00	...	16.00	...	...	16.00	...	...
6403	Loans for Animal Husbandry								
103	Poultry Development	3.27	...	3.27	...	...	3.27	...	...
105	Piggery Development	4.16	...	4.16	...	...	4.16	...	...
190	Loans to Public Sector and Other Undertakings	7.92	...	7.92	...	...	7.92	...	...
	Total - 6403 Loans for Animal Husbandry	15.35	...	15.35	...	...	15.35	...	...
6404	Loans for Dairy Development								
102	Dairy Development Projects	13.13	...	13.13	...	...	13.13	...	...
	Total - 6404 Loans for Dairy Development	13.13	...	13.13	...	...	13.13	...	...
6405	Loans for Fisheries								
800	Other Loans	4.78	...	4.78	...	...	4.78	...	...
	Total - 6405 Loans for Fisheries	4.78	...	4.78	...	...	4.78	...	...
6406	Loans for Forestry and Wild Life								
101	Forest Conservation, Development and Regeneration	4.49	...	4.49	...	...	4.49	...	...
	Total - 6406 Loans for Forestry and Wild Life	4.49	...	4.49	...	...	4.49	...	...

18 DETAILED STATEMENT ON LOANS AND ADVANCES GIVEN BY THE STATE GOVERNMENT - Contd.							
Section 1 Major and Minor Head Wise Summary of Loans and Advances							
Head of Account		Balance as on 01 April 2024	Advance during the year	Total	Repaid during the year	Write off of irrecoverable Loans and Advances	Net Interest received and credited during the year
							(₹ in lakh)
LOANS AND ADVANCES - Contd.							
III	Loans for Economic Services - Contd.						
(i)	Loans for Agriculture and Allied Activities -Concl.						
6425	Loans for Co-operation						
106	Loans to Multipurpose Rural Co-operatives	2.28	...	2.28	...	2.28	...
108	Loans to Other Co-operatives	...	...	...	...	...	...
	Total - 6425 Loans for Co-operation	2.28	...	2.28	...	2.28	...
	Total - (i) Loans for Agriculture and Allied Activities	56.03	...	56.03	...	56.03	...
(v)	Loans for Energy						
6801	Loans for Power Projects						
190	Loans to Public Sector and Other Undertakings	3,500.00	...	3,500.00	...	3,500.00	...
	Total - 6801 Loans for Power Projects	3,500.00	...	3,500.00	...	3,500.00	...
	Total - (v) Loans for Energy	3,500.00	...	3,500.00	...	3,500.00	...

18 DETAILED STATEMENT ON LOANS AND ADVANCES GIVEN BY THE STATE GOVERNMENT - Contd.									
Section 1 Major and Minor Head Wise Summary of Loans and Advances									
		(₹ in lakh)							
Head of Account		Balance as on 01 April 2024	Advance during the year	Total	Repaid during the year	Write off of irrecoverable Loans and Advances	Balance as on 31 March 2025	Net increase(+) or decrease(-) during the year	Interest received and credited
LOANS AND ADVANCES - Contd.									
III	Loans for Economic Services - Contd.								
(vi)	Loans for Industry and Minerals								
6851	Loans for Village and Small Industries								
103	Handloom Industries	0.47	...	0.47	...	...	0.47	...	...
104	Handicraft Industries	0.57	...	0.57	...	...	0.57	...	...
109	Composite Village and Small Industries Co-operatives	0.33	...	0.33	...	...	0.33	...	...
200	Other Village Industries	0.28	...	0.28	...	...	0.28	...	...
Total - 6851 Loans for Village and Small Industries		1.65	...	1.65	...	...	1.65	...	...
6860	Loans for Consumer Industries								
60	Others	92.99	...	92.99	...	...	92.99	...	...
600	Others	92.99	...	92.99	...	...	92.99	...	...
Total - 60 Others		92.99	...	92.99	...	...	92.99	...	...
Total - 6860 Loans for Consumer Industries		92.99	...	92.99	...	...	92.99	...	...

18 DETAILED STATEMENT ON LOANS AND ADVANCES GIVEN BY THE STATE GOVERNMENT-Contd.									
Section 1 Major and Minor Head Wise Summary of Loans and Advances									
		(₹ in lakh)							
Head of Account	Balance as on 01 April 2024	Advance during the year	Total	Repaid during the year	Write off of irrecoverable Loans and Advances	Balance as on 31 March 2025	Net increase(+) or decrease(-) during the year	Interest received and credited	
LOANS AND ADVANCES - Contd.									
III	Loans for Economic Services - Concltd.								
(vi)	Loans for Industry and Minerals - Concltd.								
6885	Loans for Other Industries and Minerals								
01	Loans to Industrial Financial Institutions								
190	Loans to Public Sector and Other Undertakings								
800	Other Loans								
	202.87	...	202.87	...	...	202.87	...	...	...
	14.14	...	14.14	...	...	14.14	...	...	...
	217.01	...	217.01	...	...	217.01	...	...	...
	217.01	...	217.01	...	...	217.01	...	...	...
	311.65	...	311.65	...	...	311.65	...	...	...
(vii)	Total - (vi) Loans for Industry and Minerals								
7075	Loans for Transport								
60	Loans for other Transport Services								
800	Other Transport Services								
	1.38	...	1.38	...	...	1.38	...	...	...
	1.38	...	1.38	...	...	1.38	...	...	...
	1.38	...	1.38	...	...	1.38	...	...	...
	1.38	...	1.38	...	...	1.38	...	...	...

18 DETAILED STATEMENT ON LOANS AND ADVANCES GIVEN BY THE STATE GOVERNMENT - Contd.							
Section 1 Major and Minor Head Wise Summary of Loans and Advances							
Head of Account		Balance as on 01 April 2024	Advance during the year	Total	Repaid during the year	Write off of irrecoverable Loans and Advances	Net Interest received and credited during the year
		(₹ in lakh)					
(x) Loans for General Economic Services							
7475 Loans for other General Economic Services							
101 General Financial Institutions		16,472.36	...	16,472.36	...	...	...
Total - 7475 Loans for other General Economic Services		16,472.36	...	16,472.36	...	16,472.36	...
Total - (x) Loans for General Economic Services		16,472.36	...	16,472.36	...	16,472.36	...
Total - III - Loans for Economic Services		20,341.42	...	20,341.42	...	20,341.42	...
IV Loans to Government Servants, etc							
7610 Loans to Government Servants, etc							
201 House Building Advances		169.04	...	169.04	36.65	...	-36.65
202 Advances for purchase of Motor Conveyances		...	...	...	...	...	...
Total - 7610 Loans to Government Servants, etc		169.04	...	169.04	36.65	...	-36.65
Total - IV - Loans to Government Servants, etc		169.04	...	169.04	36.65	...	-36.65
V Miscellaneous Loans							
7615 Miscellaneous Loans							
200 Miscellaneous loans		0.36	...	0.36	...	...	...
Total - 7615 Miscellaneous Loans		0.36	...	0.36	...	0.36	...
Total - V - Miscellaneous Loans		0.36	...	0.36	...	0.36	...
Total - F LOANS AND ADVANCES		25,339.54	...	25,339.54	36.65	...	-36.65
Grand Total:		25,339.54	...	25,339.54	36.65	...	-36.65

18 DETAILED STATEMENT OF LOANS AND ADVANCES GIVEN BY THE STATE GOVERNMENT - Concl'd.
Section 2 : Repayment in arrears from other Loanee Entities

(₹ in lakh)

Loanee-Entity	Amount of arrears as on 31 March 2025			Earliest period to which arrears relate	Total loans outstanding against the entity on 31 March 2025
	Principal	Interest	Total		
- NA -					

Notes: Information not received from the State Government.

19 DETAILED STATEMENT OF INVESTMENTS OF THE GOVERNMENT											
Section - 1: Details of investment upto 2024-25											
Sl. No.	Name of the Concern	Year (s) of Investment	Details of investment	Type	Number of shares	Face value of each share	Amount invested	Percentage of Govt. investment to the total paid-up capital	Dividend received and credited to Govt. during the year	Dividend declared but not credited to Government account	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
(₹ in lakh)											
(i) Statutory Corporations											
1	State Bank of Sikkim	1968	Equity Shares	26,000	100 but called 50		13.00	63.98	133.46		Annual Dividend for the financial year 2023-24 received from SBS Divident @250% on the fully paid-up share capital of Govt. of Sikkim (Ref No.SBS/Govt/2023-24/03)
		1993-94		-	-		# 2.38				
		1994-95	Detail information is awaited	-	-		38.00				
					Total		53.38		133.46		
2	Sikkim Mining Corporation	1960	Equity Shares	29,245	100		29.25	51			# During 1993-94 equity share of SBS valued ₹ 2.38 lakh was purchased by the Government by paying eight times more than its actual value (₹ 19.08) to the private parties. The investment amount has now been rectified with the actuals of equity share after detailed reconciliation with State Bank of Sikkim and Government.
		1992-93	-do-	1,22,750	100		122.75				
		1995-96	-do-	53,000	100		53.00				
		1996-97	-do-	53,000	100		53.00				
		1997-98	-do-	19,500	100		19.50				
		1998-99	-do-	23,000	100		23.00	51.49			
		1999-00	-do-	23,000	100		23.00	51.49			
		2000-01	-do-	68,000	100		68.00				
		2001-02	-do-	50,000	100		50.00	51			
		2002-03	-do-	50,000	100		50.00	51			
		2003-04	-do-	94,000	100		94.00	51			
		2004-05	-do-	26,000	100		26.00	51			
					Total		611.50				

19 DETAILED STATEMENT OF INVESTMENTS OF THE GOVERNMENT - Contd.											
Section - 1: Details of investment upto 2024-25 - Contd.											
Sl. No.	Name of the Concern	Year (s) of Investment	Details of investment	Type	Number of shares	Face value of each share	Amount invested	Percentage of Govt. investment to the total paid-up capital	Dividend received and credited to Govt. during the year	Dividend not credited to Government account	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
(₹ in lakh)											
(i) Statutory Corporations - Concltd.											
3.	State Trading Corporation	1975-76 to 1978-99	Equity Shares	10,000	100	10					
		1979-80	-do-	1,000	100	1	100				
		1989-90	-do-	10,577	100	10.58					
		1990-91	-do-	500	100	0.5					
		1991-92	-do-	5,000	100	5					
		1994-95	-do-	10,000	100	10					
		1995-96	-do-	61,800	100	61.8					
		2008-09	-do-	*	*	50					
Total						148.88					
Total (i) Statutory Corp.						813.76					
						133.46					
* Detail Information is awaited from the State Government.											

* Detail Information is awaited from the State Government.

19 DETAILED STATEMENT OF INVESTMENTS OF THE GOVERNMENT - Contd.											
Section - 1: Details of investment upto 2024-25 - Contd.											
Sl. No.	Name of the Concern	Year (s) of Investment	Details of investment	Type	Number of shares	Face value of each share	Amount invested	Percentage of Govt. investment to the total paid-up capital	Dividend received and credited to Govt. during the year	Dividend declared but not credited to Government account	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
(₹ in lakh)											
(ii) Companies											
1.	Sikkim Time Corporation	1976-77 to 1978-79	Equity Shares	3,800	1,000		38	100			As per the decision of the State Government (Finance Deptt.) dated 27.7.88. "It shall be open for the company with prior approval of IDBI to credit the dividend accruing and payable to IDBI and the State Government to a special Reserve Fund to which only the IDBI and State Government concerned shall have any claim in the event of winding up of liquidation of the company and the amount to special reserve fund may be utilised by the company only for such purposes as are approved by the State Government and the IDBI. No dividend shall be payable other wise than out of the
		1980-81	-do-	200	1,000		2	100			
		1982-83	-do-	800	1,000		8	100			
		1983-84	-do-	400	1,000		4				
		1985-86	Equity Shares	300	1,000		3				
		1987-88	-do-	8,900	1,000		89	100			
		1988-89	-do-	7,000	1,000		70				
		1989-90	-do-	1,900	1,000		19	100			
		1990-91	-do-	16,000	1,000		160				
		1991-92	-do-	6,454	1,000		64.54	100			
		1992-93	-do-	12,809	1,000		128.09	100			
		1993-94	Equity Shares	17,191	1,000		171.91	100			
		1994-95	-do-	10,000	1,000		100	100			
		1998-99	Equity Shares	10,000	1,000		100	100			
		2000-01	-do-	14,000	1,000		140				

19 DETAILED STATEMENT OF INVESTMENTS OF THE GOVERNMENT - Contd.

Section - 1: Details of investment upto 2024-25 - Contd.											
Sl. No.	Name of the Concern	Year (s) of Investment	Details of investment	Type	Number of shares	Face value of each share	Amount invested	Percentage of Govt. investment credited to the total paid-up capital	Dividend received and declared but not credited to Govt. during the year	Dividend to Government account	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
(₹ in lakh)											

(ii) Companies - Contd.

1.	Sikkim Time Corporation - Concl'd.	2002-03 2005-06 2008-09 2009-10 2011-12	-do- -do- -do- -do-	2,500 * * 11,000	1,000 * * 1,000	25 76 55 110 # 8.00					profits of the year or the period or any other undistributed profits of company and no dividend shall carry interest as against the Company"
						Total	1,371.54				

Incentive to Public Sectors/Private/Departmental Undertaking vide voucher No.9164 dt.31.03.2012 the fund release for salaries of skeleton staffs of SITCO.

* Detail Information is awaited from the State Govt.

2.	Sikkim Industrial Development and Investment Corporation	1977-78 1978-79 1979-80 1980-81 1981-82 1982-83 1983-84 1984-85 1985-86 1986-87 1987-88	Equity Shares -do- -do- -do- -do- -do- -do- -do- -do- -do- -do-	830 1,300 1,000 1,000 1,000 1,800 2,200 2,000 1,800 2,700 6,300	1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000	8.30 13.00 10.00 10.00 10.00 18.00 22.00 20.00 18.00 27.00 63.00	100 100 100 100 100 100 100 100 100 100 100				¹ SITCO is not functioning since 2012-13 and the letter has been issued to the State Government in respect of balance.
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19 DETAILED STATEMENT OF INVESTMENTS OF THE GOVERNMENT - Contd.											
Section - 1: Details of investment upto 2024-25 - Contd.											
Sl. No.	Name of the Concern	Year (s) of Investment	Details of investment	Type	Number of shares	Face value of each share	Amount invested	Percentage of Govt. investment to the total paid-up capital	Dividend received and credited to Govt. during the year	Dividend declared but not credited to Government account	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
(₹ in lakh)											
(ii) Companies - Contd.											
2.	Sikkim Industrial Development and Investment Corporation - Contd.	1988-89 1989-90 1990-91 1991-92 1992-93 1993-94 1994-95 1995-96 1996-97	-do- -do- -do- -do- -do- -do- -do- -do- -do-	5,170 8,550 6,000 8,000 5,000 6,000 5,000 * *	1,000 1,000 1,000 1,000 1,000 1,000 1,000 * *	51.70 85.50 60.00 80.00 50.00 60.00 50.00 # 255.00 ## 300.00	100 100 100 100 100 100 100				# As per our account an amount of ₹ 2,55.00 lakh has been booked as investment. However, corporation stated that it received only ₹ 1.00 crore as restructuring grants, ₹1.50 crore as Chief Minister's Rojgar Yojana and ₹1.05 crore as share capital. Reply from the Government

As per our accounts an amount of ₹ 3.00 crore was drawn and booked as investment. However, corporation stated that it received ₹2.00 crore as restructuring Grants and ₹1.00 crore as Chief Minister's Rojgar Yojana. Reply from the Government is awaited.

19 DETAILED STATEMENT OF INVESTMENTS OF THE GOVERNMENT - Contd.

Section - 1: Details of investment upto 2024-25 - Contd.											
Sl. No.	Name of the Concern	Year (s) of Investment	Details of investment	Type	Number of shares	Face value of each share	Amount invested	Percentage of Govt. investment to the total paid-up capital	Dividend received and credited to Govt. during the year	Dividend not credited to Government account	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
(ii) Companies - Contd.											
2.	Sikkim Industrial Development and Investment Corporation - Concl.	1997-98 1999-00 2000-01 2001-02 2002-03 2003-04 2004-05	* -do- -do- -do- -do- -do- -do-	* * * 5,000 5,000 5,000 1,000	* * * 1,000 1,000 1,000 1,000	^a 131.00 50.00 30.00 50.00 50.00 50.00 10.00	60.30 61.50 63.00 62.85				^a As per account an amount of ₹1.31 crores was booked as investment. But the corporation stated that it received ₹76.00 lakhs as share capital and ₹55.00 lakh as restructuring grants from Government. Reply from Government is awaited.
							1,582.50				
3.	Sikkim Livestock Development Corporation	1976-77 1979-80	Equity Share -do-	1,400 800	1,000 1,000	14.00 8.00	100 100				* Detailed information is awaited from the State Government.
							22.00				
4.	Sikkim Livestock Development and Processing Corporation	1988-89 & 1989-90	-do-	35,000	100	35.00	100				

19 DETAILED STATEMENT OF INVESTMENTS OF THE GOVERNMENT - Contd.										
Section - 1: Details of investment upto 2024-25 - Contd.										
Sl. No.	Name of the Concern	Year (s) of Investment	Details of investment	Number of shares	Face value of each share	Amount invested	Percentage of Govt. investment to the total paid-up capital	Dividend received and credited to Govt. during the year	Dividend not credited to Government account	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
(₹ in lakh)										
(ii) Companies - Contd.										
5	Sikkim Tourism Development Corporation	1997-98 1997-98 1998-99 1999-00 2000-01 2001-02 2002-03 2003-04 2004-05 2005-06 2006-07	Equity Share -do- -do- -do- -do- -do- -do- # # Equity Share	30,000 44,800 44,800 44,800 50,000 60,000 40,000 # 50,000 30,000	100 100 100 100 100 100 100 # 100 100	30.00 *260.47 44.80 44.80 44.80 50.00 60.00 40.00 50.00 50.00 30.00	100 100 100 100 100 100 100			* Government properties namely Hotel Mayur and Singhik Tourist Lodge were transferred to the Corporation by the Government. Value of these (₹ 2,31.12 lakh for Hotel Mayur and ₹ 29.35 lakh for Singhik Tourist Lodge) has since been converted as Government investment to this Corporation. # Detailed information is awaited from the State
Total						704.87				
6.	Power Development Corporation	1999-00 2000-01 2001-02 2002-03	Equity Share -do- -do- -do-	50,000 50,000 1,50,000 50,000	100 100 100 100	50.00 50.00 150.00 50.00				

19 DETAILED STATEMENT OF INVESTMENTS OF THE GOVERNMENT - Contd.

Section - 1: Details of investment upto 2024-25 - Contd.											
Sl. No.	Name of the Concern	Year (s) of Investment	Details of investment	Type	Number of shares	Face value of each share	Amount invested	Percentage of Govt. investment	Dividend received and credited to Govt.	Dividend not credited to Govt.	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
(₹ in lakh)											
(ii) Companies - Contd.											
7	Sikkim SC/ST/OBC Finance Development Corporation	2003-04	-do-	40,000	100	40.00					# Voucher No.98 & 182 dt 21.08.2023 & 21.03.2024 releases capital investment in the form of 0% redeemable preference share in SPDCL for Chatten HEP.
		2010-11	-do-	1,00,000	100	100.00		51			
		2011-12	-do-	15,89,730	100	1,589.73					
		2017-18	Equity Share	5,00,000	100	500.00					
		2017-18	Equity Share	10,000	10	1.00					
		2018-19	Pref. Share	2,50,000	100	250.00					** As per letter No.136/Acctts/11-12/E&P/629 dated 26.07.2012 the amount of ₹ 9,94.57 lakh arose due to 49 per cent disinvestment of share holding in SPDCL.
		2020-21	Pref. Share	2,50,000	100	250.00					
		2022-23	Pref. Share	2,50,000	100	250.00					
		2023-24	Pref. Share	2,50,000	100	# 250.00					
								3,530.73			
						** 994.57					
						2,536.16					
						Total					
		2000-01	Equity Share								¹ VoucherNo.1661dated 13.08.19 payment to SABCCO against Grants-in-aid towards Central Share equity under CSS to Scheduled Caste Development Corporation for the year 2017-18 and 2018-19
		2001-02	-do-	*	*	78.60					
		2002-03	-do-			150.00					
		2003-04	-do-			50.00					
		2008-09	-do-			50.00					
		2009-10	-do-			100.00					
		2018-19	-do-	...	...	25.99					
						¹ 41.00					
						Total					* Detailed information is awaited from the State Government.
						495.59					

19 DETAILED STATEMENT OF INVESTMENTS OF THE GOVERNMENT - Contd.

Section - 1: Details of investment upto 2024-25 - Contd.											
Sl. No.	Name of the Concern	Year (s) of Investment	Details of investment	Type	Number of shares	Face value of each share	Amount invested	Percentage of Govt. investment	Dividend received and credited to Govt.	Dividend declared but not credited to Government account	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
(₹ in lakh)											

(ii) Companies - Contd.

8.	Sikkim Jewels Company	1972	Equity Share	4,100	100	4.10	100				² SJL is not functioning since 2012-13 and the letter has been issued to the State Government in respect of balance.
		1986-87	-do-	36,125	100	36.13					
		1990-91	-do-	-	-	73.25					
		1991-92	Equity Share	43,460	100	43.46	100				
		1992-93	Equity Share	10,000	100	10.00	100				
		1994-95	-do-	5,000	1,000	50.00					
		1995-96	-do-	9,100	1,000	91.00	100				
		1997-98	-do-	75,000	100	75.00					
		1999-00	-do-	50,000	100	50.00	100				
		2000-01	-do-	30,000	100	30.00					
		2001-02	-do-	50,000	100	50.00					
		2002-03	-do-	31,000	100	31.00					
		2003-04	-do-	50,000	100	50.00					*Detailed information is awaited from the State Government. # Incentive to Public Sectors/Private/ Departmental Undertaking. As per voucher vide No.9165 dt.31.03.2012 the fund release was for salaries of skeleton staffs of Sikkim Jewels.
		2004-05	-do-	31,090	100	31.09	88.51				
		2005-06	-do-	*	*	356.00					
		2008-09	-do-	*	*	85.00					
		2009-10	-do-	80,000	100	80.00					
		2011-12	-do-			# 8.00					
Total						² 1,154.03					

19 DETAILED STATEMENT OF INVESTMENTS OF THE GOVERNMENT - Contd.											
Section - 1: Details of investment upto 2024-25 - Contd.											
Sl. No.	Name of the Concern	Year (s) of Investment	Details of investment	Type	Number of shares	Face value of each share	Amount invested (₹ in lakh)	Percentage of Govt. investment to the total paid-up capital	Dividend received and credited to Govt. during the year	Dividend not credited to Government account	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
(ii) Companies - Contd.											
9.	Sikkim Distilleries Ltd.	1962-63	Preference Share	350 (100%)	100		0.35		144.74		Submission of Committed payment Cheque by M/s Sikkim Distilleries Ltd. Rangpo, Eas Sikkim for period of 14.12.2023 to 13.12.2024 vide letter no. accts/sh dated 05/05/2025.
		1962-63	Equity Share	34,963	5	1.75					
		At the end of 1995-96	-do-	48,24,817	5	*241.24					
					Total	243.34		144.74			
10	Star Cinema	1962	Share Capital	1,750	100		1.75				* The bonus dividend of such investment were converted into equity share in each year. At the end of 1995-96 the position of Government Share and face value of share has increased to ₹ 2,41.24 lakh (i.e. ₹ 1.75 lakh + converted dividend ₹ 2,39.49 lakh)
11	Denzong Cinema	1962	Share Capital	1,750	100		1.75				
12	Sikkim Flour Mills Limited	1977-78 to 1979-80	Equity Share	43,000	1,000		43.00				
		1980-81	-do-	900	1,000		9.00				
		1981-82	-do-	2,900	1,000		29.00				
		1982-83	-do-	1,100	1,000		11.00				

19 DETAILED STATEMENT OF INVESTMENTS OF THE GOVERNMENT - Contd.											
Section - 1: Details of investment upto 2024-25 - Contd.											
Sl. No.	Name of the Concern	Year (s) of Investment	Details of investment	Type	Number of shares	Face value of each share	Amount invested	Percentage of Govt. investment to the total paid-up capital	Dividend received and credited to Govt. during the year	Dividend declared but not credited to Government account	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
(₹ in lakh)											
(ii) Companies - Contd.											
13.	Cold Storage	1984-85	-do-	1,000	100		1.00				³ SFML is not functioning since 2002-03 and the letter has been issued to the State Government in respect of balance.
		1985-86	-do-	600	1,000		6.00				
		1986-87	-do-	1,700	1,000		17.00				
		1987-88	-do-	1,100	1,000		11.00				
		1988-89	-do-	*	*		8.00				
		1989-90	Equity Share	3,325	1000		33.25	100			
		1990-91	-do-	*	*		18.00				
		1991-92	-do-	500	1,000		5.00				
		2000-01	-do-				22.50				
		2001-02	-do-				51.34				
Total						³ 265.09					
14.	Indian Telephone Industries	1987-88	*	*	*		11.00				*Detailed information is awaited from the State Government.
		1988-89	*	*	*		5.00				
		1989-90	*	*	*		1.90				
		1992-93	Equity Shares	1,000	1,000	100					
		Total						27.90			
		1990-91	*	*	*		9.91				
		1991-92	*	*	*		12.05				
		1992-93	*	*	*		3.98				
Total						25.94					

19 DETAILED STATEMENT OF INVESTMENTS OF THE GOVERNMENT - Contd.											
Section - 1: Details of investment upto 2024-25 - Contd.											
Sl. No.	Name of the Concern	Year (s) of Investment	Details of investment	Type	Number of shares	Face value of each share	Amount invested	Percentage of Govt. investment paid-up capital	Dividend received and credited to Govt. during the year	Dividend declared but not credited to Government account	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
(₹ in lakh)											
(ii) Companies - Contd.											
15.	Ginger Processing Plant	1990-91	Equity Share	*	*		1.00				
16	Investment in B.O.G.Ltd.	1990-91 1991-92	* *	* *	* *	* *	0.06 13.97				*Detailed information is awaited from the State Government.
						Total	14.03				
17.	Chanmari Work Shop and Automobiles Ltd.	1988-89	*	*	*	*	⁴ 30.00				⁴ Chanmari Work Shop is not functioning and the letter has been issued to the State Government in respect of balance.
18.	M/S Sikkim Precision Industries Ltd	1999-00 2000-01 2001-02 2002-03 2008-09 2009-10	Equity Share -do- * * * Equity Share	5,000 -do- * * * 4,500	1,000 -do- * * * 1,000		50.00 50.00 201.00 69.00 15.00 45.00	100			⁵ SPIL is not functioning since 2012-13 and the letter has been issued to the State Government in respect of balance.
						Total	⁵ 430.00				

19 DETAILED STATEMENT OF INVESTMENTS OF THE GOVERNMENT - Contd.										
Section - 1: Details of investment upto 2024-25 - Contd.										
Sl. No.	Name of the Concern	Year (s) of Investment	Details of investment	Type	Number of shares	Face value of each share	Amount invested	Percentage of Govt. investment credited to the total paid-up capital	Dividend received and declared but not credited to Govt. during the year	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
(ii) Companies - Contd.										
19.	Sikkim Himalayan Orchid Ltd.	2001-02	Equity Share		1,60,000	10	16.00	40		* Detailed information is awaited from the State Government.
20.	Sikkim Flora Ltd.	2002-03	*	*	*		15.00			
21	Sikkim Handloom & Handicrafts	2002-03	*	*	*		80.00			
		2008-09	Equity Share	*	*		12.40			
		2009-10	Equity Share	*	*		10.00			
					Total		102.40			
22	Joint Ventures	1994-95	*	*	*		42.92			
					Total		42.92			

19 DETAILED STATEMENT OF INVESTMENTS OF THE GOVERNMENT - Contd.										
Section - I: Details of investment upto 2024-25 - Contd.										
Sl. No.	Name of the Concern	Year (s) of Investment	Details of investment	Type	Number of shares	Face value of each share	Amount invested	Percentage of Govt. investment	Dividend received and credited to Govt.	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
(₹ in lakh)										
(ii) Companies - Concl'd.										
24	Food Security & Agri. Dev. Dptt. and Indian Farmers Fertilizer Co-operative Ltd. IFFCO	2018-19	Equity Shares	...	...	...	* 12.25			* Voucher No.687 dated 5.10.2018 Horticulture & Cash Crops Development Department was contributing its equity into the joint venture with IFFCO Organic Limited. The agreement initial paid up capital ₹ 1,25,000 equity share @ 10/- per share (49% of ₹ 2,50,000 equity share) is to be paid.
25	Sikkim Scheduled Castes, Scheduled Tribes and Other Backward Classes Development Corporation (SABCCO)	2019-20 2021-22 2022-23 2023-24	Equity Shares Equity Shares Equity Shares Equity Shares	...	...	...	59.00 90.00 100.00 #70.00			# Social Justice & Welfare Deptt. vide voucher No.646 dated 06.03.2024 released State Share Capital Investment of ₹ 70.00 lakh to Sikkim Scheduled Castes, Scheduled Tribes & Other Backward Classes Ltd. (SABCCO).
Total (ii) Companies							9,451.08		144.74	

19 DETAILED STATEMENT OF INVESTMENTS OF THE GOVERNMENT - Contd.

Section - 1: Details of investment upto 2024-25 - Contd.

Sl. No.	Name of the Concern	Year (s) of Investment	Details of investment	Type	Number of shares	Face value of each share	Amount invested	Percentage of Govt. investment to the total paid-up capital	Dividend received and credited to Govt. during the year	Dividend not credited to Government account	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
(₹ in lakh)											
(iii) Bank and Co-operative Societies											
1.	State Bank of India	1966	Equity Share		75	350	# 0.26				# Investment made prior to the year 1975-76 carried forward. Detailed information is awaited from the State Government.
2.	Sikkim Marketing Federation (SIMFED)	1975-76	-do-		12,320	25	3.08				
		1976-77			4,000	25	1.00				
		1997-98	*	*	*	*	2.00				
		2000-01	*	*	*	*	28.25				
		2001-02	Equity Share				5.50				
		2002-03	Ordinary		4,000	100	14.00				
		2006-07	Equity Share		NA	NA	40.00				
					Total		93.83				
3	Sikkim Consumers Co-operative Society	2001-02	Equity Share	*	*	*	5.00				
					Total		5.00				

19 DETAILED STATEMENT OF INVESTMENTS OF THE GOVERNMENT - Contd.										
Section - 1: Details of investment upto 2024-25 - Contd.										
Sl.	Name of the	Year (s) of Invest- ment	Details of investment Type	Number of shares	Face value of each share	Amount	Percentage of Govt. investment paid-up capital	Dividend received and declared but credited to Govt. during the year	Dividend not credited to Government account	Remarks
(₹ in lakh)										
(iii) Bank and Co-operative Societies Contd.										
4	Multipurpose Co-operative Society	1997-98	*	*	*	3.50				
		1999-00	*	*	*	1.50				
		2000-01	Equity Share	21,000	100	21.00				
		2001-02				17.40				
		2002-03	Ordinary	3,800	100	3.80				
		2005-06	Equity Share	10,600	100	10.60				
		2007-08	*	*	*	1.20				
		2009-10	*	*	*	1.00				
					Total	60.00				
										* Detailed information is awaited from the State Government.
5	Denzong Agricultural Cooperative Society Ltd (DACS)	2004-05	Equity Share	20,000	250	50.00				
6	Nayuma Women's Cooperative Society Ltd	2004-05	Equity Share	5,000	Total	50.00				
					300	15.00				
					Total	15.00				

19 DETAILED STATEMENT OF INVESTMENTS OF THE GOVERNMENT - Contd.									
Section - 1: Details of investment upto 2024-25 - Contd.									
Sl. No.	Name of the Concern	Year (s) of Investment	Details of investment		Amount invested	Percentage of Govt. investment to the total paid-up capital	Dividend received and credited to Govt. during the year	Dividend not credited to Government account	Remarks
			Type	Number of shares	Face value of each share				
(₹ in lakh)									
(iii) Bank and Co-operative Societies Contd.									
7	Investment in Sikkim State Co-operative Bank (SISCO)	1996-97 1997-98 1998-99 2000-01 2001-02 2002-03 2003-04 2005-06 2006-07	* * * * * Ordinary Ordinary Equity Equity	* * * * * 21,700 31,800 20,000 NA	* * * * * 100 100 100 NA	10.00 45.00 45.00 370.00 3,70.00 21.70 31.80 20.00 22.10	32.33		3 per cent dividend on paid up equity share of ₹10.77.50.000/- in SIDICO. * Detailed information is awaited from the State Government.
						Total	935.60	32.33	
8	Sikkim Dairy Co-operative Society (Sikkim Milk Union)	2000-01	*	*	*	2.00			
						Total	2.00		

19 DETAILED STATEMENT OF INVESTMENTS OF THE GOVERNMENT - Contd.

Section - 1: Details of investment upto 2024-25 - Concl.											
Sl. No.	Name of the Concern	Year (s) of Investment	Details of investment		Number of shares	Face value of each share	Amount invested	Percentage of Govt. investment to the total paid-up capital	Dividend received and credited to Govt. during the year	Dividend declared but not credited to Government account	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
(₹ in lakh)											
(iii) Bank and Co-operative Societies Concl.											
9	Sang Martam Tea Growers C.S. Ltd	2002-03	Ordinary	1,000	100	1.00					
Total (iii) Bank and Co-operative Societies							1,162.69		32.33		
Grand Total							11,427.53		310.53		

19 DETAILED STATEMENT OF INVESTMENTS OF THE GOVERNMENT - Concl'd.

Section 2 : Major and Minor Head-wise details of Investments during the year 2024-25

(Only those cases in which the figures do not tally with those appearing in Statement No.16)

S. No. of St. No. 19	Major/Minor Head	Investment at the end of previous year	Investment during the year	Dis-investment during the year	Investment at the end of the year
(i) 1	...	13.00	...	...	13.00
(i) 2	...	29.25	...	...	29.25
(ii) 8	...	4.10	...	...	4.10
(ii) 9	...	241.59	...	...	241.59
(ii) 10	...	1.75	...	...	1.75
(ii) 11	...	1.75	...	...	1.75
(iii) 1	...	0.26	...	...	0.26
	Total	291.70	...	...	291.70

(₹ in lakh)

Note: Sikkim became 22nd State of Union of India after its merger in the year 1975. Accordingly, annual accounts of the Government of Sikkim were prepared from the financial year 1975-76. At the time of preparation of Accounts the assets and liabilities of erstwhile King of Sikkim were taken into consideration as Government's Assets & Liabilities. Investment amounting to ₹ 291.70 lakh made by the erstwhile King of Sikkim in seven (7) Companies & Banks prior to the year 1975 was considered as assets of the Government and incorporated in the Finance Accounts (in Statement No.14 and now No.19) without booking the expenditure in Accounts. The same are continuing. This is one of the main reason of differences of investment figures between Statement No.16 and 19 in Finance Accounts.

20 - DETAILED STATEMENT OF GUARANTEES GIVEN BY THE GOVERNMENT

I. Class - wise details for Guarantees :

(₹ in lakh)

Class	Maximum amount guaranteed	Outstanding at the beginning of the year (2024-25)		Additions during the year (2024-25)	Deletions (other than invoked) during the year (2024-25)	Invoked during the year (2024-25)		Outstanding at the end of the year (2024-25)		Guarantee Commission or fee		Other material details
		Principal	Interest			Dis-charged	Not Dis-charged	Principal	Interest	Receivable	Received	
1	2	3	4	5	6	7	8	9	10	11	12	13
SIDICO												
a. Roads Sector	65,900.00	33,805.00	0.00	0.00	4,600.00	0.00	0.00	29,205.00	0.00	0.00	0.00	0.00
b. Housing Sector	62,200.00	62,199.00	0.00	0.00	3,244.00	0.00	0.00	58,955.00	0.00	0.00	0.00	0.00
SABCO												
a.SC/ST Sector	2,600.00	1,700.00	0.00	67.00	0.00	0.00	0.00	1,767.00	0.00	0.00	0.00	0.00
SHDB												
a. Housing Sector	36,100.00	25,870.00	0.00	0.00	2,412.00	0.00	0.00	23,458.00	0.00	0.00	0.00	0.00
STCS												
a. Health Sector	30,000.00	16,014.00	124.00	0.00	5,406.00	0.00	0.00	10,608.00	124.00	0.00	0.00	0.00
SPICL												
a. Power Sector *												
(Teesta Urja Stage III and Ranjit IV)	2,70,047.00	2,55,014.00	34,233.00	0.00	2,55,014.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sikkim Urja Limited												
a. Power Sector (Sikkim Urja Ltd.)	37,500.00	37,500.00	0.00	0.00	37,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Grand Total	5,04,347.00	4,32,102.00	34,357.00	67.00	3,08,176.00	0.00	0.00	1,23,993.00	124.00	0.00	0.00	0.00

* As per the letter received from Power Finance Corporation vide No.04/06:SPICL:2025-26/092650 dated 29.04.2025 the loan under Power Sector has been fully repaid therefore, the same is shown as Nil in the closing balance of 31.03.2025.

Deletions figure were shown as repayment of loan amount during this financial year.

20 - DETAILED STATEMENT OF GUARANTEES GIVEN BY THE GOVERNMENT - Contd.

II. Sector- wise details for each Class for Guarantees :

Sector	Maximum amount guaranteed	Outstanding at the beginning of the year (2024-25)		Additions during the year (2024-25)	Deletions (other than invoked) during the year (2024-25)	Invoked during the year (2024-25)		Outstanding at the end of the year 2024-25)		Guarantee Commission or fee		Other material details
		Principal	Interest			Dis charged	Not Dis-charged	Principal	Interest	Receivable	Received	
1	2	3	4	5	6	7	8	9	10	11	12	13
SC/ST Sector SABCCO	2,600.00	1,700.00	0.00	67.00	0.00	0.00	0.00	1,767.00	0.00	0.00	0.00	0.00
Roads Sector SIDICO (HUDCO & NABARD)	65,900.00	33,805.00	0.00	0.00	4,600.00	0.00	0.00	29,205.00	0.00	0.00	0.00	0.00
Housing Sector-I SIDICO (UBI & Bank of Maharashtra)	62,200.00	62,199.00	0.00	0.00	3,244.00	0.00	0.00	58,955.00	0.00	0.00	0.00	0.00
Housing Sector-II Sikkim Housing & Development Board (SHDB)	36,100.00	25,870.00	0.00	0.00	2,412.00	0.00	0.00	23,458.00	0.00	0.00	0.00	0.00

(₹ in lakh)

20 - DETAILED STATEMENT OF GUARANTEES GIVEN BY THE GOVERNMENT - Contd.

II. Sector- wise details for each Class for Guarantees :

(₹ in lakh)													
Sector	Maximum amount guaranteed	Outstanding at the beginning of the year (2024-25)		Additions during the year (2024-25)	Deletions (other than invoked) during the year (2024-25)	Invoked during the year (2024-25)		Outstanding at the end of the year (2024-25)		Guarantee Commission or fee		Other material details	
		Principal	Interest			Dis charged	Not Dis-charged	Principal	Interest	Receivable	Received		
1	2	3	4	5	6	7	8	9	10	11	12	13	
Health Sector State Trading Corporation of Sikkim (STCS)	30,000.00	16,014.00	124.00	0.00	5,406.00	0.00	0.00	10,608.00	124.00	0.00	0.00	0.00	
Power Sector-I SPICL (Teesta Urja Limited State III & Ranjit IV)	2,70,047.00	2,55,014.00	34,233.00	0.00	2,55,014.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Power Sector-II Sikkim Urja Limited (Formerly Teesta Urja Limited)	37,500.00	37,500.00	0.00	0.00	37,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Grand Total	5,04,347.00	4,32,102.00	34,357.00	67.00	3,08,176.00	0.00	0.00	1,23,993.00	124.00	0.00	0.00	0.00	

(₹ in lakh)

20 - DETAILED STATEMENT OF GUARANTEES GIVEN BY THE GOVERNMENT - Concl'd.

EXPLANATORY NOTE

- (1) **Guarantee Redemption Fund:** The State Government set up Guarantee Redemption Fund in the year 2005. The detailed account of Fund as on 31 March 2025 is given below:

	(₹ in lakh)
(i) Opening Balance	8,203.53
(ii) Add: Amount Transferred to the Fund during the year	500.00
(iii) Add: Accrued Interest to the Fund during the year	708.92
(iv) Total	9,412.45
(v) Deduct: Amount met from the Fund for discharge of invoked	0.00
(vi) Closing Balance	9,412.45
(vii) Amount of investment made out of the Guarantee Redemption Fund	9,066.70

As per the Sikkim Government Guarantee Act 2000 (Act No. 21 of 2000) the ceiling on the total outstanding Government Guarantees as on the 1st day of April of any year shall not exceed thrice the State's Tax Receipt of the second preceding year.

- (2) No Guarantee was invoked during the year.

- (3) No 'Letter of Comfort' was issued by the Government during the year.

- (4) Guarantee fees or commission:

In consideration of the guarantees given by the Government, the institutions/bodies are required to pay guarantee fees/commission at the rate prescribed by the Government. The fees realised are credited to the revenue of the Government. During 2024-25 no guarantee fee/commission was credited to Government Accounts.

21 DETAILED STATEMENT ON CONTINGENCY FUND AND OTHER PUBLIC ACCOUNT TRANSACTIONS						
Head of Account		Opening Balance as on 01 April 2024	Receipts	Disbursements	Closing Balance as on 31 March 2025	Net Increase(+) / Decrease(-) Amount
(₹ in lakh)						
A. CONTINGENCY FUND						
8000 Contingency Fund						
Appropriation from the Consolidated Fund		Cr 100.00	0.00	0.00	Cr 100.00	0.00
Total - 8000 Contingency Fund		Cr 100.00	0.00	0.00	Cr 100.00	0.00
B. PUBLIC ACCOUNT						
I. SMALL SAVINGS, PROVIDENT FUNDS, ETC.						
(b) Provident Funds						
8009 State Provident Funds						
<i>01 Civil</i>						
101 General Provident Funds		Cr 1,39,406.15	45,150.00	48,068.55	Cr 1,36,487.60	-2,918.55
104 All India Services Provident Funds		Cr 3.47	0.00	0.00	Cr 3.47	0.00
Total - 8009 State Provident Funds		Cr 1,39,409.62	45,150.00	48,068.55	Cr 1,36,491.07	-2,918.55
Total - (b) Provident Funds		Cr 1,39,409.62	45,150.00	48,068.55	Cr 1,36,491.07	-2,918.55
(c) Other Accounts						
8011 Insurance and Pension Funds						
105 State Government Insurance Fund		Cr 3.18	0.00	0.00	Cr 3.18	0.00
107 State Government Employees' Group Insurance Scheme		Cr 5,818.46	718.06	676.34	Cr 5,860.18	41.72
Total - 8011 Insurance and Pension Funds		Cr 5,821.64	718.06	676.34	Cr 5,863.36	41.72
Total - (c) Other Accounts		Cr 5,821.64	718.06	676.34	Cr 5,863.36	41.72
Total - I. SMALL SAVINGS, PROVIDENT FUNDS, ETC.		Cr 1,45,231.26	45,868.06	48,744.89	Cr 1,42,354.43	-2,876.83

21 DETAILED STATEMENT ON CONTINGENCY FUND AND OTHER PUBLIC ACCOUNT TRANSACTIONS - Contd.						
Head of Account		Opening Balance as on 01 April 2024	Receipts	Disbursements	Closing Balance as on 31 March 2025	Net Increase(+) / Decrease(-) Amount
B. Public Account - Contd.						
J. RESERVE FUND						
(a) Reserve Funds bearing Interest						
8121 General and Other Reserve Funds						
122	State Disaster Response Fund					
01	(i) State Disaster Response Fund	Cr 1,063.75	^a 28,350.32	^b 21,747.84	Cr 7,666.23	6,602.48
	(ii) State Disaster Response Fund Investment	Dr 800.00	0.00	6,600.00	Dr 7,400.00	6,600.00
	Total - 122 State Disaster Response Fund	Cr 1,063.75	28,350.32	21,747.84	Cr 7,666.23	6,602.48
		Dr 800.00	0.00	6,600.00	Dr 7,400.00	6,600.00
129	State Compensatory Afforestation Fund	Cr 13,387.72	^c 27,825.28	^d 4,400.00	Cr 36,813.00	23,425.28
	Total - 129 State Compensatory Afforestation	Cr 13,387.72	27,825.28	4,400.00	Cr 36,813.00	23,425.28
130	State Disaster Mitigation Fund					
	(i) State Disaster Mitigation Fund	Cr 1,629.53	^e 2,333.05	^f 253.65	Cr 3,708.93	2,079.40
	(ii) State Disaster Mitigation Fund Investment	Dr 1,500.00	0.00	2,200.00	Dr 3,700.00	2,200.00
	Total - 130 State Disaster Mitigation Fund	Cr 1,629.53	2,333.05	253.65	Cr 3,708.93	2,079.40
		Dr 1,500.00	0.00	2,200.00	Dr 3,700.00	2,200.00
	Total - 8121 General and Other Reserve Funds	Cr 16,081.00	58,508.65	26,401.49	Cr 48,188.16	32,107.16
		Dr 2,300.00	0.00	8,800.00	Dr 11,100.00	8,800.00
	Total - (a) Reserve Funds bearing Interest	Cr 16,081.00	58,508.65	26,401.49	Cr 48,188.16	32,107.16
		Dr 2,300.00	0.00	8,800.00	Dr 11,100.00	8,800.00

^a Represents amount of ₹28,280.17 lakh transferred from MH 2245-05-101 "Transfer to Reserve Fund" refer to foot note at Statement No.15 of Finance Accounts Vol.-II, including interest of ₹70.15 lakh.

^b Represents amount transferred from MH 2245-05-902 "Deduct Amount met from State Disaster Response Fund" refer to foot note at Statement No.15 of Finance Accounts Vol.-II.

^c Represents amount transferred from MH 2049-05-105 "Interest on General and Other Reserve Funds" refer to Statement No.15 of Finance Accounts Vol.-II for payment of interest under CAMPA for 2024-25 ₹750.00 lakh, Direct deposited through challans amounting to ₹27,071.71 lakh and transfer from MH 8336-103 of 90 per cent amounting to ₹3.57 lakh.

^d Represents amount transferred from MH 2406-04-904 "Deduct Amount met from State Compensatory Afforestation Fund" refer to foot note at Statement No.15 of Finance Accounts Vol.-II.

^e Represents amount of ₹2,218.50 lakh transferred from MH 2245-08-797 refer to foot note at No.15 of Finance Accounts Vol.-II, including interest of ₹114.55 lakh.

^f Represents amount transferred from MH 2245-08-902 refer to foot note at Statement No.15 of Finance Accounts Vol.-II.

21 DETAILED STATEMENT ON CONTINGENCY FUND AND OTHER PUBLIC ACCOUNT TRANSACTIONS - Contd.						
Head of Account	Opening Balance as on 01 April 2024	Receipts	Disbursements	Closing Balance as on 31 March 2025	Net Increase(+) / Decrease(-) Amount	(₹ in lakh)
B. Public Account - Contd.						
J. RESERVE FUND - Contd.						
(b) Reserve Funds not bearing Interest						
8222 Sinking Funds						
01 <i>Appropriation for Reduction or Avoidance of Debt</i>						
101 Sinking Funds	Cr 64,197.55	*7501.96	0.00 Cr	71,699.51	7,501.96	
02 <i>Sinking Fund Investment Account</i>						
101 Sinking Fund-Investment Account	Dr 64,197.55	0.00	7,501.96 Dr	71,699.51	7,501.96	
Total - 8222 Sinking Funds						
Gross	Cr 64,197.55	7,501.96	0.00 Cr	71,699.51	7,501.96	
Investment	Dr 64,197.55	0.00	7,501.96 Dr	71,699.51	7,501.96	
8235 General and Other Reserve Funds						
117 Guarantee Redemption Fund	Cr 8,203.53	**1,208.92	0.00 Cr	9,412.45	1,208.92	
120 Guarantee Redemption Fund Investment Account	Dr 7,857.78	0.00	1,208.92 Dr	9,066.70	1,208.92	
200 Other Funds	Cr 14,439.70	***5,137.71	****5,369.97 Cr	14,207.44	-232.26	
201 Other Funds-Investment Account	Dr 225.00	0.00	0.00 Dr	225.00	0.00	
Total - 8235 General and Other Reserve Funds						
Gross	Cr 22,643.23	6,346.63	5,369.97 Cr	23,619.89	976.66	
Investment	Dr 8,082.78	0.00	1,208.92 Dr	9,291.70	1,208.92	

* Represents amount of ₹ 2,000.00 lakh transferred from MH 2048-101 "Sinking Fund" refer to foot note at Statement No.15 of Finance Accounts Vol-II and ₹ 5,501.96 lakh interest received from invested account.

** Represents amount of ₹ 500.00 lakh transferred from MH 2075-797 "Transfer to Reserve Funds/Deposit Accounts" refer to foot note at Statement No.15 of Finance Accounts Vol-II and ₹ 708.92 lakh interest received from invested account.

*** Represents amount of ₹ 4867.09 lakh transferred from MH 2045-797 "Transfer to Reserve Fund" refer to foot note at Statement No.15 and ₹ 270.62 lakh transferred from MH 2801-80-797 "Transfer to Reserve Funds/Deposits" refer to footnote at Statement No.15 of Finance Accounts Vol-II

**** Represents expenditure meet under MH 5054-05-902 and MH 5055-00-902 "Deduct amount met from Sikkim Transport Infrastructure Development Fund" (₹ 5,099.97 lakh) refer to footnote at respectively of Statement No.16 of

Finance Accounts Vol-II. ₹ 270.00 lakh drawn directly from the head vide voucher No.351 dated 04.07.2024, voucher No.515 dated 16.08.2024, voucher No.6871 dated 29.10.2024 and voucher No.2482 dated 02.02.2025.

21 DETAILED STATEMENT ON CONTINGENCY FUND AND OTHER PUBLIC ACCOUNT TRANSACTIONS - Contd.						
Head of Account		Opening Balance as on 01 April 2024	Receipts	Disbursements	Closing Balance as on 31 March 2025	Net Increase(+) / Decrease(-) Amount
(₹ in lakh)						
B. Public Account - Contd.						
J. RESERVE FUND - Concl'd.						
(b)	Reserve Funds not bearing Interest - Concl'd.					
	Total - (b) Reserve Funds not bearing Interest					
	Gross	Cr 86,840.78	13,848.59	5,369.97	Cr 95,319.40	8,478.62
	Investment	Dr 72,280.33	0.00	8,710.88	Dr 80,991.21	8,710.88
	Total - J. RESERVE FUND					
	Gross	Cr 1,02,921.78	72,357.24	31,771.46	Cr 1,43,507.56	40,585.78
	Investment	Dr 74,580.33	0.00	17,510.88	Dr 92,091.21	17,510.88
K. DEPOSIT AND ADVANCES						
(a)	Deposits bearing Interest					
8336	Civil Deposits					
103	State Compensatory Afforestation Deposits	Cr 3.97	0.00	3.97	Cr 0.00	-3.97
	Total - 8336 Civil Deposits	Cr 3.97	0.00	3.97	Cr 0.00	-3.97
8342	Other Deposits					
117	Defined Contribution Pension Scheme for Government Employees	Cr 5,959.12	*29,095.63	26,993.74	Cr 8,061.01	2,101.89
	Total - 8342 Other Deposits	Cr 5,959.12	29,095.63	26,993.74	Cr 8,061.01	2,101.89
	Total - (a) Deposits bearing Interest	Cr 5,963.09	29,095.63	26,997.71	Cr 8,061.01	2,097.92

* Represents amount of ₹14,380.02 lakh transferred from MH 20711-117 "Government Employees Defined Contribution Pension Scheme" refer to foot note at Statement No.15 of Finance Accounts Vol-II and ₹14,715.61 lakh Government Employees Contribution.

21 DETAILED STATEMENT ON CONTINGENCY FUND AND OTHER PUBLIC ACCOUNT TRANSACTIONS - Contd.						
Head of Account		Opening Balance as on 01 April 2024	Receipts	Disbursements	Closing Balance as on 31 March 2025	Net Increase(+) / Decrease(-) Amount
(₹ in lakh)						
B. Public Account - Contd.						
K. DEPOSIT AND ADVANCES - Contd.						
(b) Deposits not bearing Interest						
8443	Civil Deposits					
101	Revenue Deposits	Cr 344.87	1.78	0.00	Cr 346.65	1.78
103	Security Deposit	Cr 3,662.39	484.83	1,204.11	Cr 2,943.11	-719.28
104	Civil Court Deposit	Cr 390.73	5.39	2.77	Cr 393.35	2.62
108	PWD Deposit	Cr 24,913.14	17,496.80	7,267.18	Cr 35,142.76	10,229.62
109	Forest Deposits	Cr 2,289.69	376.32	223.74	Cr 2,442.27	152.58
111	Other Deposit	Cr 2.16	0.00	0.00	Cr 2.16	0.00
116	Deposits under various Central and State Acts	Cr 3,616.35	25,979.56	24,365.50	Cr 5,230.41	1,614.06
117	Deposits for work done for Public bodies or private individuals	Dr 79.85	0.00	0.00	Dr 79.85	0.00
118	Deposits of fees received by Govt. servants for work done for private bodies	Cr 0.27	0.00	0.00	Cr 0.27	0.00
800	Other Deposit	Cr 468.97	810.75	1.15	Cr 1,278.57	809.60
Total - 8443 Civil Deposits		Cr 35,608.72	45,155.43	33,064.45	Cr 47,699.70	12,090.98
8448	Deposits of Local Funds					
109	Panchayat Bodies Funds	Cr 1.20	0.00	0.00	Cr 1.20	0.00
Total - 8448 Deposits of Local Funds		Cr 1.20	0.00	0.00	Cr 1.20	0.00

21 DETAILED STATEMENT ON CONTINGENCY FUND AND OTHER PUBLIC ACCOUNT TRANSACTIONS - Contd.						
Head of Account	Opening Balance as on 01 April 2024	Receipts	Disbursements	Closing Balance as on 31 March 2025	Net Increase(+) / Decrease(-) Amount	
(₹ in lakh)						
B. Public Account - Contd.						
K. DEPOSIT AND ADVANCES - Concl'd.						
(b) Deposits not bearing Interest - Concl'd.						
8449 Other Deposits						
103 Subventions from Central Road and Infrastructure Fund	Cr 442.84	*1,367.00	**1,774.98	Cr 34.86	-407.98	
Total - 8449 Other Deposits	Cr 442.84	1,367.00	1,774.98	Cr 34.86	-407.98	
Total - (b) Deposits not bearing Interest	Cr 36,052.76	46,522.43	34,839.43	Cr 47,735.76	11,683.00	
(c) Advances						
8550 Civil Advances						
101 Forest Advances	Dr 1.50	0.00	0.00	Dr 1.50	0.00	
104 Other Advances	Dr 101.83	0.00	0.00	Dr 101.83	0.00	
Total - 8550 Civil Advances	Dr 103.33	0.00	0.00	Dr 103.33	0.00	
Total - (c) Advances	Dr 103.33	0.00	0.00	Dr 103.33	0.00	
Total - K. DEPOSIT AND ADVANCES	Cr 41,912.52	75,618.06	61,837.14	Cr 55,693.44	13,780.92	

* Represents amount transferred from MH 3054-04-797 "Transfer to Reserve Fund/Deposit Accounts" refer to footnote at Statement No.15 of Finance Accounts Vol. II.

** Represents amount transferred from MH 5054-04-902 "Deduct amount met from Central Road and Infrastructure Fund " refer to footnote at Statement No.16 of Finance Accounts Vol. II.

21 DETAILED STATEMENT ON CONTINGENCY FUND AND OTHER PUBLIC ACCOUNT TRANSACTIONS - Contd.						
Head of Account	Opening Balance as on 01 April 2024	Receipts	Disbursements	Closing Balance as on 31 March 2025	Net Increase(+) / Decrease(-) Amount	
(₹ in lakh)						
B. Public Account - Contd.						
L. SUSPENSE AND MISCELLANEOUS						
(b) Suspense						
8658 Suspense Accounts						
101 Pay and Accounts Office -Suspense	Dr 41.67	205.75	475.26	Dr 311.18		269.51
102 Suspense Account (Civil)	Cr 30.77	188.48	0.54	Cr 218.71		187.94
112 Tax Deducted at source (TDS) Suspense	Cr 1,162.38	2,689.70	2,705.18	Cr 1,146.90		-15.48
123 A.I.S Officers' Group Insurance Scheme	Cr 2.52	0.62	0.60	Cr 2.54		0.02
135 Cash Settlement between A.G. Sikkim and Other State	Dr 21.70	49.67	78.06	Dr 50.09		28.39
Total - 8658 Suspense Accounts						
	Cr 1,132.31	3,134.22	3,259.64	Cr 1,006.89		-125.42
Total - (b) Suspense						
	Cr 1,132.31	3,134.22	3,259.64	Cr 1,006.89		-125.42
(c) Other Accounts						
8670 Cheques and Bills						
103 Departmental Cheques	Dr 2,733.38	24,365.50	24,151.26	Dr 2,519.14		-214.24
104 Treasury Cheques	Cr 34,194.37	8,82,533.13	8,74,515.61	Cr 42,211.89		8,017.52
Total - 8670 Cheques and Bills						
	Cr 31,460.99	9,06,898.63	8,98,666.87	Cr 39,692.75		8,231.76
8671 Departmental Balances						
101 Civil	Dr 95.01	0.00	0.00	Dr 95.01		0.00
Total - 8671 Departmental Balances						
	Dr 95.01	0.00	0.00	Dr 95.01		0.00
8672 Permanent Cash Imprest						
101 Civil	Dr 48.43	1.45	2.33	Dr 49.31		0.88
Total - 8672 Permanent Cash Imprest						
	Dr 48.43	1.45	2.33	Dr 49.31		0.88

21 DETAILED STATEMENT ON CONTINGENCY FUND AND OTHER PUBLIC ACCOUNT TRANSACTIONS - Contd.						
Head of Account	Opening Balance as on 01 April 2024	Receipts	Disbursements	Closing Balance as on 31 March 2025	Net Increase(+) / Decrease(-) Amount	
(₹ in lakh)						
B. Public Account - Contd.						
L. SUSPENSE AND MISCELLANEOUS - Concl'd.						
(c) Other Accounts - Concl'd.						
8673 Cash Balance Investment Account						
101 Cash Balance Investment Account	Dr 1,92,831.23	13,29,346.00	14,03,232.00	Dr 2,66,717.23		73,886.00
Total - 8673 Cash Balance Investment Account	Dr 1,92,831.23	13,29,346.00	14,03,232.00	Dr 2,66,717.23		73,886.00
8675 Deposits with Reserve Bank						
106 States	Dr 0.00	267.15	318.14	Dr 50.99		50.99
Total - 8675 Deposits with Reserve Bank	Dr 0.00	267.15	318.14	Dr 50.99		50.99
Total - (c) Other Accounts	Dr 1,61,513.69	22,36,513.23	23,02,219.34	Dr 2,27,219.80		65,706.11
Total - L. Suspense and Miscellaneous	Dr 1,60,381.38	22,39,647.45	23,05,478.98	Dr 2,26,212.91		65,831.53
M. REMITTANCES						
(a) Money Orders and Other Remittances						
8782 Cash Remittances and Adjustments between officers rendering accounts to the same Accounts Officer						
102 Public Works Remittances	Cr 35,908.92	3,95,053.21	3,95,100.46	Cr 35,861.67		-47.25
103 Forest Remittances	Dr 557.91	5,406.83	5,308.91	Dr 459.99		-97.92
108 Other Departmental Remittances	Dr 919.23	4,301.83	9,202.18	Dr 5,819.58		4,900.35
Total - 8782 Cash Remittances and Adjustments between officers rendering accounts to the same Accounts Officer	Cr 34,431.78	4,04,761.87	4,09,611.55	Cr 29,582.10		-4,849.68
Total - (a) Money Orders and Other Remittances	Cr 34,431.78	4,04,761.87	4,09,611.55	Cr 29,582.10		-4,849.68

21 DETAILED STATEMENT ON CONTINGENCY FUND AND OTHER PUBLIC ACCOUNT TRANSACTIONS - Concl'd.					
Head of Account	Opening Balance as on 01 April 2024	Receipts	Disbursements	Closing Balance as on 31 March 2025	Net Increase(+) / Decrease(-) Amount
B. Public Account - Concl'd.					
M. REMITTANCES - Concl'd.					
(b) Inter- Governmental Adjustment Account					
8786 Adjusting Account between Central and State Governments					
Total - 8786 Adjusting Account between Central and State Governments	Dr 0.82	0.00	0.00	Dr 0.82	0.00
Total - (b) Inter- Governmental Adjustment Account	Dr 0.82	0.00	0.00	Dr 0.82	0.00
Total - M. REMITTANCES	Cr 34,430.96	4,04,761.87	4,09,611.55	Cr 29,581.28	-4,849.68
Total - B. Public Account	Cr 89,534.81	28,38,252.68	28,74,954.90	Cr 52,832.59	-36,702.22
N. Cash Balance					
8999 Cash Balance					
(i) Deposit with State Bank of Sikkim	4,466.43	3,709.56	4,396.21	3,779.78	-686.65
(ii) Deposit with Other Banks	847.10	4,812.74	2,984.44	2,675.40	1,828.30
Total - N. Cash Balance	5,313.53	8,522.30	7,380.65	6,455.18	1,141.65

ANNEXURE TO STATEMENT NO. 21						
Analysis of Suspense Balances and Remittance Balances						
Sl.No.	Head of Account Ministry/ Department with which pending	Balance as on 31 March 2025	Nature of transaction in brief	Earliest year from which pending	Impact of outstanding on Cash Balance	(₹ in lakh)
		Dr.	Cr.			
1	8658 - Suspense Account 101 Pay & Accounts Office Suspense	311.18	...	The claims of pension payment paid on behalf of Defence.	2023-24	On clearance Increase in Cash Balance.
(i)	Ministry of Transport & Highways	...	...	...	...	...
(ii)	Department of Economic Affairs, Ministry of Finance, New Delhi	...	...	...	...	...
	102- Suspense Account (Civil)					
(a)(i)	O.B. Suspense	0.00	0.00	Wanting vouchers & Challans	2024-25	No impact on cash balance.
(a)(ii)	Other Suspense	5.60	224.31	...	...	...
(b)	Account with Defence	...	...	...	...	...
(b)(i)	CDAP Allahabad	...	...	...	...	...
(b)(ii)	CDA (SC) Pune	...	...	...	...	...
(c)	Account with Railway	...	...	...	...	...
(c)(i)	Northern Railway	...	...	...	...	...
(c)(ii)	North-Western Railway	...	...	...	...	...

ANNEXURE TO STATEMENT NO. 21						
Analysis of Suspense Balances and Remittance Balances - Contd.						
Sl.No.	Head of Account Ministry/ Department with which pending	Balance as on 31 March 2025	Nature of transaction in brief	Earliest year from which pending	Impact of outstanding on Cash Balance	(₹ in lakh)
		Dr.				
		Dr.	Cr.			
112-	Tax Deducted at Source (TDS) Suspense	...	1,146.90	Receipt on accounts of income tax etc. deducted at source to be payable to by means of Cheques/Demand Draft.	2022-23	On clearance Decrease in cash balance.
123-A.I.S.	Officers Group Insurance Scheme	...	2.54	Contribution of All India Service Officers Group Insurance Scheme, pending with Ministry of Home Affairs, New Delhi.	2023-24	On clearance Decrease in cash balance.
129-	Material Purchase Settlement Suspense Account	...	...	...	...	...
135-	Cash Settlement between Accountant General, Sikkim and other State Accountants General	50.09	...	Payment made by State Government to pensioners of other States Government pensioners.	2023-24	On clearance Increase in cash balance.
Total		366.87	1373.75			

ANNEXURE TO STATEMENT NO. 21						
Analysis of Suspense Balances and Remittance Balances - Concl'd.						
Sl.No.	Head of Account Ministry/ Department with which pending	Balance as on 31 March 2025	Nature of transaction in brief	Earliest year from which pending	Impact of outstanding on Cash Balance	(₹ in lakh)
		Dr.				
	8782- Cash Remittances and adjustments between officers rendering account to the same Accounts Officer					
102-	P.W. Remittances	...	35,861.67	...	2023-24	Impact on cash balance/accounts.
(i)	I-Remittances into treasuries					
(ii)	II-P.W. Cheques					
(iii)	III Other Remittances					
(iv)	IV Transfer between P.W. Officers					
103 -	Forest Remittances	459.99	...	...	2023-24	Impact on cash balance/accounts.
(i)	I - Remittances in treasuries					
(ii)	II- Forest Cheques					
iii)	III- Other Remittances					
(iv)	IV - Transfer between Forest Officers					
108 -	Other Departmental Remittances	5,819.58	...	...	2023-24	Impact on cash balance/accounts.
Total		6,279.57	35,861.67			

22 DETAILED STATEMENT ON INVESTMENTS FROM EARMARKED BALANCES						
Name of the Reserve Fund or Deposit Account		Balance as on 01 April 2024		Balance as on 31 March 2025		
		Cash	Investment	Total	Cash	Investment
						Total
						(₹ in lakh)
J. RESERVE FUND						
(a) Reserve Funds bearing Interest						
8121 General and Other Reserve Funds						
122 State Disaster Response Fund						
01 (i) State Disaster Response Fund		1,063.75	...	1,063.75	7,666.23	...
	(ii) State Disaster Response Fund Investment Accounts	0.00	800.00	800.00	...	7,400.00
129 State Compensatory Afforestation Fund		13,387.72	...	13,387.72	36,813.00	...
130 (i) State Disaster Mitigation Fund		1,629.53	...	1,629.53	3,708.93	...
	(ii) State Disaster Mitigation Fund Investment Accounts	...	1,500.00	1,500.00	...	3,700.00
Total - 8121		16,081.00	2,300.00	13,781.00	48,188.16	11,100.00
Total-(a) Reserve Funds bearing Interest		16,081.00	2,300.00	13,781.00	48,188.16	11,100.00
(b) Reserve Funds not bearing Interest						
8222 Sinking Funds						
01 Appropriation for reduction or avoidance of Debt						
101 Sinking Funds		64,197.55	...	64,197.55	71,699.51	...
02 Sinking Fund Investment Account						
101 Sinking Fund-Investment Account		...	64,197.55	64,197.55	...	71,699.51
Total - 8222		64,197.55	64,197.55	0.00	71,699.51	71,699.51
8235 General and Other Reserve Funds						
117 Guarantee Redemption Fund		8,203.53	...	8,203.53	9,412.45	...
120 Guarantee Redemption Fund Investment Account		...	7,857.78	7,857.78	...	9,066.70
200 Other Funds		14,439.70	...	14,439.70	14,207.45	...
201 Other Funds - Investment Account		...	225.00	225.00	...	225.00
Total - 8235		22,643.23	8,082.78	14,560.45	23,619.90	9,291.70
Total-(b) Reserve Funds not bearing Interest		86,840.78	72,280.33	14,560.45	95,319.41	80,991.21
Total - J. RESERVE FUND		1,02,921.78	74,580.33	28,341.45	1,43,507.57	92,091.21
						51,416.36

EXPLANATORY NOTES TO STATEMENT NO. 22									
The details of Sinking Fund									
Description of Loan	Balance as on 01 April 2024	Add Appropriated from Revenue	Add interest on Investment	Total	Interest paid on purchase of Securities	Less Discharge during the year	Amount transferred to Misc. Govt. Account on maturity of loan	Balance as on 31 March 2025	Remarks
Sinking Funds for Amortisation of loans									
Transfer from Revenue Accounts towards General Sinking Fund	64,197.55	2,000.00	5,501.96	71,699.51	0.00	0.00	0.00	71,699.51	0.00

Sinking Fund Investment Accounts						
(₹ in lakh)						
Description of Loan	Balance as on 01 April 2024	Purchase of Security/Fixed Deposit	Total	Sale of Securities	Balance as on 31 March 2025	Face Value
Sinking Fund for open Market loans	64,197.55	7,501.96	71,699.51	0.00	71,699.51	0.00

As per information furnished by the Finance Revenue and Expenditure Department, the amount of Fund is invested/reinvested in fixed deposit in the State Bank of Sikkim and other Commercial banks.

PART – II

APPENDICES

APPENDIX - I

Comparative Expenditure on Salary
(Figures in italics represent charged expenditure)

(₹ in lakh)										
Department	Major Head	Description	2024-25			2023-24			Total	
			State Fund Expenditure	Central Assistance (Including CSS/CS)	Total	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		
General Services	2011	Parliament/State/Union Territory Legislatures	52.04			54.53				
	2012	President, Vice-President/Governor/Administrator of Union Territories	1,909.20	...	1,961.24	1,795.35	...	1,849.88		
			732.25			744.8				
			...	732.25	...	...	744.80			
	2013	Council of Ministers	612.12	...	612.12	577.73	...	577.73		
	2014	Administration of Justice	2,144.24		6,361.94	1,997.96				
	2015	Elections	4,217.70	...		3,374.88	...	5,372.84		
			888.02	...	888.02	738.11	...	738.11		
	2020	Collection of Taxes on Income and Expenditure	276.10	...	276.10	234.52	...	234.52		
	2029	Land Revenue	1,303.70	...	1,303.70	1,317.70	...	1,317.70		
	2039	State Excise Duties	775.63	...	775.63	743.66	...	743.66		
	2041	Taxes on Vehicles	1,236.80	...	1,236.80	1,095.89	...	1,095.89		
	2043	Collection Charges under State Goods	939.62	...	939.62	839.95	...	839.95		
2045	Other Taxes and Duties on Commodities and Services	271.52	...	271.52	230.70	...	230.70			
2051	Public Service Commission	590.05			485.54					
2052	Secretariat-General Services		...	590.05	...			485.54		
			6,422.74	...	6,422.74	5,572.70	...	5,572.70		
2053	District Administration		4,029.54	...	4,029.54	3,491.67	...	3,491.67		

APPENDIX - I

Comparative Expenditure on Salary - Contd.

(Figures in italics represent charged expenditure)

Department	Major Head	Description	2024-25			2023-24		
			State Fund Expenditure	Central Assistance (Including CSS/CS)	Total	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
General Services - Concl.	2054	Treasury and Accounts Administration	2,478.33	...	2,478.33	2,332.56	...	2,332.56
	2055	Police	53,309.63	...	53,309.63	48,594.48	...	48,594.48
	2056	Jails	948.90	...	948.90	852.62	...	852.62
	2058	Stationery and Printing	1,109.26	...	1,109.26	1,053.33	...	1,053.33
	2059	Public Works	3,399.40	...	3,399.40	3,085.52	...	3,085.52
	2062	Vigilance	424.14	...	424.14	370.77	...	370.77
	2070	Other Administrative Services	950.56	...	950.56	876.56	...	876.56
	2075	Miscellaneous General Services	2,568.48	...	2,568.48	2,263.39	...	2,263.39
		Total - General Services	3,942.72	...	3,942.72	3,653.60	...	3,653.60
			87,964.82	...	87,964.82	79,347.35	...	79,347.35
Social Services	2202	General Education	1,04,705.43	...	1,04,705.43	98,573.21	...	98,573.21
	2203	Technical Education	193.27	...	193.27	160.58	...	160.58
	2204	Sports and Youth Services	2,217.03	...	2,217.03	2,002.82	...	2,002.82
	2205	Art and Culture	1,450.61	...	1,450.61	1,350.59	...	1,350.59
	2210	Medical and Public Health	32,485.03	...	32,485.03	30,139.75	...	30,139.75
	2211	Family Welfare	...	2,125.22	2,125.22	...	2,006.94	2,006.94
	2215	Water Supply and Sanitation	5,811.05	...	5,811.05	5,093.04	...	5,093.04
	2217	Urban Development	2,886.44	...	2,886.44	2,564.14	...	2,564.14
	2220	Information and Publicity	1,003.41	...	1,003.41	900.39	...	900.39

(₹ in lakh)

APPENDIX - I

Comparative Expenditure on Salary - Contd.
(Figures in italics represent charged expenditure)

Department	Major Head	Description	2024-25			2023-24		
			State Fund Expenditure	Central Assistance (Including CSS/CS)	Total	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Social Services - Concl'd.	2225	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	1,406.74	...	1,406.74	1,267.18	...	1,267.18
	2230	Labour and Employment	1,392.32	...	1,392.32	1,150.31	...	1,150.31
	2235	Social Security and Welfare	1,183.81	...	1,183.81	1,988.56	...	1,988.56
	2236	Nutrition	557.97	...	557.97	1,781.58	...	1,781.58
	2245	Relief on Account of Natural Calamities	189.09	...	189.09	172.41	...	172.41
	2250	Other Social Services	1,167.60	...	1,167.60	1,065.93	...	1,065.93
	2251	Secretariat-Social Services	50.36	...	50.36	66.02	...	66.02
		Total - Social Services	1,56,700.16	2,125.22	1,58,825.38	1,48,276.51	2,006.94	1,50,283.45
	2401	Crop Husbandry	6,709.22	...	6,709.22	6,203.59	...	6,203.59
	2402	Soil and Water Conservation	1,571.87	...	1,571.87	1,433.00	...	1,433.00
Economic Services	2403	Animal Husbandry	5,224.57	...	5,224.57	5,007.29	...	5,007.29
	2405	Fisheries	693.03	...	693.03	591.07	...	591.07
	2406	Forestry and Wild Life	9,719.11	...	9,719.11	8,802.46	...	8,802.46
	2408	Food Storage and Warehousing	1,958.68	...	1,958.68	1,768.65	...	1,768.65
	2425	Co-operation	1,867.12	...	1,867.12	1,679.08	...	1,679.08
	2501	Special Programmes for Rural Development	6,404.30	...	6,404.30	5,684.42	...	5,684.42

(₹ in lakh)

APPENDIX - I

Comparative Expenditure on Salary - Concl'd.

(Figures in italics represent charged expenditure)

Department	Major Head	Description	2024-25			2023-24			(₹ in lakh)
			State Fund Expenditure	Central Assistance (Including CSS/CS)	Total	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
Economic Services - Concl'd.	2515	Other Rural Development Programmes	2,197.80	...	2,197.80	2,105.35	...	2,105.35	
	2702	Minor Irrigation	2,628.23	30.66	2,658.89	2,355.48	...	2,355.48	
	2801	Power	19,195.77	...	19,195.77	17,907.53	...	17,907.53	
	2851	Village and Small Industries	2,243.01	...	2,243.01	2,102.80	...	2,102.80	
	2852	Industries	411.18	...	411.18	380.89	...	380.89	
	2853	Non-ferrous Mining and Metallurgical Industries	645.85	...	645.85	542.36	...	542.36	
	3054	Roads and Bridges	11,236.98	...	11,236.98	10,445.85	...	10,445.85	
	3055	Road Transport	5,227.99	...	5,227.99	5,069.12	...	5,069.12	
	3425	Other Scientific Research	520.27	...	520.27	548.60	...	548.60	
	3435	Ecology and Environment	206.87	...	206.87	182.62	...	182.62	
	3451	Secretariate-Economic Services	518.84	...	518.84	467.83	...	467.83	
	3452	Tourism	2,506.49	...	2,506.49	2,336.61	...	2,336.61	
	3454	Census Surveys and Statistics	1,023.64	...	1,023.64	995.02	...	995.02	
	3456	Civil Supplies	244.09	...	244.09	208.31	...	208.31	
	3475	Other General Economic Services	258.34	...	258.34	251.46	...	251.46	
	Total - Economic Services		83,213.25	30.66	83,243.91	77,069.39	...	77,069.39	
	Grand Total		3,31,820.95	2,155.88	3,33,976.83	3,08,346.85	2,006.94	3,10,353.79	

APPENDIX - II
COMPARATIVE EXPENDITURE ON SUBSIDY

Department	Head of Account	Description	2024-25			2023-24		
			State Fund Expenditure	Central Assistance (Including CSS/CS)	Total	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total
Co-operation	2425	Co-operation						
	108	Assistance to other Co-operatives						
	63	Transport Subsidies						
	33	Subsidies	25.00	...	25.00	7.29	...	7.29
	Total	Co-operation	25.00	...	25.00	7.29	...	7.29
Ecclesiastical	2250	Other Social						
	103	Upkeep of Shrines, Temples etc.						
	68	Monastic School, Sanskrit Pathasala & Arts School Establishment						
	33	Subsidies	...	...	...	52.00	...	52.00
	60	Grants to Monasteries, Shrines and Temples						
	71	Shrines and Temples						
	33	Annual Subsidy	...	...	...	...	...	...
	Total	Ecclesiastical	...	...	...	52.00	...	52.00

(₹ in lakh)

APPENDIX - II								
COMPARATIVE EXPENDITURE ON SUBSIDY - Contd.								
Department	Head of Account	Description	2024-25			2023-24		
			State Fund Expenditure	Central Assistance (Including CSS/CS)	Total	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total
Food, Civil Supplies and Consumer Affairs	2408	Food Storage and Warehousing						
	1	Food						
	102	Food Subsidies						
	62	Subsidies on Sale of Rice						
	33	Subsidies	152.08	...	152.08	256.62	...	256.62
Total		Food, Civil Supplies and Consumer Affairs	152.08	...	152.08	256.62	...	256.62

(₹ in lakh)

APPENDIX - II
COMPARATIVE EXPENDITURE ON SUBSIDY - Contd.

Department	Head of Account	Description	2024-25			2023-24		
			State Fund Expenditure	Central Assistance (Including CSS/CS)	Total	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total
Power	2801	Power						
	80	General						
	1	Direction and Administration						
	69	Electricity Subsidy to Rural Domestic Consumers through DBT						
	33	Subsidies	859.00	...	859.00	2,943.04	...	2,943.04
	Total	Power	859.00	...	859.00	2,943.04	...	2,943.04
Commerce and Industries	2851	Village and Small Industries						
	102	Small Scale Industries						
	66	Other Programmes						
	60	MSME Policy Subsidies and Incentives						
	33	Subsidies	8.68	...	8.68	9.99	...	9.99
	61	Skilled Youth Startup Scheme						
	33	Subsidies	500.00	...	500.00	0.01		0.01
	Total	Commerce and Industries	508.68	...	508.68	10.00	...	10.00

(₹ in lakh)

APPENDIX - II

COMPARATIVE EXPENDITURE ON SUBSIDY - Concl'd.

Department	Head of Account	Description	2024-25			2023-24		
			State Fund Expenditure	Central Assistance (Including CSS/CS)	Total	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total
Tourism and Civil Aviation	3053	Civil Aviation						
	1	Air Service						
	190	Assistance to Public Sector and Other Undertakings						
	70	Helicopter Operations						
	33	Subsidies	700.00	...	700.00	...	...	...
	Total		700.00	...	700.00	...	...	...
Total Expenditure on Subsidy			2,244.76	...	2,244.76	3,268.95	...	3,268.95

(₹ in lakh)

APPENDIX - III

**GRANTS IN AID GIVEN BY THE STATE GOVERNMENT
INSTITUTION WISE AND SCHEME WISE**

Recipient	Scheme	TSP/ SCSP/ Normal/ FC/EAP	2024-25			Of the Total amount sanctioned for creation of capital assets	2023-24			Of the Total amount sanctioned for creation of capital assets
			State Fund Expenditure	Central Assistance (Including CSS/CS)	Total		State Fund Expenditure	Central Assistance (Including CSS/CS)	Total	
State Institute of Capacity Building, Karfector	Grant in Aid	Normal	115.00	...	115.00	...	...	...	...	...
State Institute of Capacity Building, Karfector	Grants in Aid - Salaries	Normal	238.09	...	238.09	...	192.52	...	192.52	...
Assistance to credit co-operatives	Grant in Aid	Normal	50.00	...	50.00	...	40.77	...	40.77	...
Namgyal Institute of Tibetology	Grant in Aid Salaries	Normal	105.00	...	105.00	...	...	...	...	...
Sikkim Akademi	Grants in Aid	Normal	80.00	...	80.00	...	...	...	...	...
State Trading Corporation of Sikkim(STCS)	Grants in Aid	Normal	...	...	...	...	85.00	...	85.00	...
Grants to Gram Panchayats for Administrative expenses.	Grants in Aid - Salaries	Normal	4,080.07		4,080.07	...	3,149.62	...	3,149.62	...

(₹ in lakh)

APPENDIX - III

GRANTS IN AID GIVEN BY THE STATE GOVERNMENT
INSTITUTION WISE AND SCHEME WISE - Contd.

Recipient	Scheme	TSP/ SCSP/ Normal/ FC/EAP	2024-25			2023-24			Of the Total amount sanctioned for creation of capital assets		(₹ in lakh)
			State Fund Expenditure	Central Assistance (Including CSS/CS)	Total	State Fund Expenditure	Central Assistance (Including CSS/CS)	Total			
Grants to to Zilla Parishads for Administrative expenses.	Grants in Aid - Salaries	Normal	1,628.94	...	1,628.94	1,534.96	...	1,534.96	...	...	
Assistance to Other Co-operatives	Grants in Aid	Normal	150.00	...	150.00	108.22	...	108.22	...	...	
Promotion of Art & Culture	Grants in Aid	Normal	12.00	...	12.00	200.00	...	200.00	...	...	
Co-operative Edn.	Grants in Aid Salaries	Normal	45.68	...	45.68	35.36	...	35.36	...	...	
National Education Mission	Grants in Aid Salaries	Normal	169.43	...	169.43	199.47	...	199.47	...	...	
Sikkim Khadi and Village Industries Board	Grants in Aid	Normal	15.00	...	15.00	40.00	...	40.00	...	...	
Sikkim Khadi and Village Industries Board	Grants in Aid- Salaries	Normal	376.75	...	376.75	349.97	...	349.97	...	...	

APPENDIX - III

GRANTS IN AID GIVEN BY THE STATE GOVERNMENT

INSTITUTION WISE AND SCHEME WISE - Contd.

(₹ in lakh)										
Recipient	Scheme	TSP/ SCSP/ Normal/ FC/EAP	2024-25			Of the Total amount sanctioned for creation of capital assets	2023-24			Of the Total amount sanctioned for creation of capital assets
			State Fund Expenditure	Central Assistance (Including CSS/CS)	Total		State Fund Expenditure	Central Assistance (Including CSS/CS)	Total	
Sikkim State Aids Control Society	Grants in Aid Salaries	Normal	112.66	...	112.66	...	125.01	...	125.01	...
State Women Commission	Grants in Aid	Normal	4.00	...	4.00	...	10.84	...	10.84	...
State Women Commission	Grants in Aid salaries	Normal	48.15	...	48.15	...	44.00	...	44.00	...
National Mission on Ayush including Mission on Medicinal Plant	Grants in Aid salaries	Normal	48.73	...	48.73	...	42.56	...	42.56	...
Indian Himalayan Centre for Adventure & Eco Tourism (IHCAE), Chemchey.	Grants in Aid	Normal	83.12	...	83.12	...	...	...	...	...
Indian Himalayan Centre for Adventure & Eco Tourism (IHCAE)	Grants in Aid- Salaries	Normal	...	...	...	...	68.00	...	68.00	...
Sikkim Housing Board	Grants in Aid	Normal	314.91	...	314.91	...	20.00	...	20.00	...

APPENDIX - III

GRANTS IN AID GIVEN BY THE STATE GOVERNMENT
INSTITUTION WISE AND SCHEME WISE - Contd.

Recipient	Scheme	TSP/ SCSP/ Normal/ FC/EAP	2024-25			Of the Total amount sanctioned for creation of capital assets	2023-24			Of the Total amount sanctioned for creation of capital assets (₹ in lakh)
			State Fund Expenditure	Central Assistance (Including CSS/CS)	Total		State Fund Expenditure	Central Assistance (Including CSS/CS)	Total	
Sikkim Housing Board	Grants in Aid-Salaries	Normal	...	...	...	...	314.26	...	314.26	...
Upkeep of Shrines & Temples	Grants in Aid	Normal	20.00	...	20.00	...	50.00	...	50.00	...
Sikkim Commission for Backward Classes	Grants in Aid	Normal	10.00	...	10.00	...	37.00	...	37.00	...
Sikkim Commission for Backward Classes	Grants in Aid-Salaries	Normal	166.11	...	166.11	...	160.40	...	160.40	...
Grants to Monasteries, Shrines and Temples	Grants in Aid	Normal	100.00	...	100.00	...	...	...	...	...
Lepcha Primitive Tribe Group Welfare Board	Grants in Aid	Normal	4.00	...	4.00	...	7.00	...	7.00	...
Lepcha Primitive Tribe Group Welfare Board	Grants in Aid-Salaries	Normal	4.74	...	4.74	...	4.18	...	4.18	...

APPENDIX - III

**GRANTS IN AID GIVEN BY THE STATE GOVERNMENT
INSTITUTION WISE AND SCHEME WISE - Contd.**

Recipient	Scheme	TSP/ SCSP/ Normal/ FC/EAP	2024-25			Of the Total amount sanctioned for creation of capital assets	2023-24			Of the Total amount sanctioned for creation of capital assets
			State Fund Expenditure	Central Assistance (Including CSS/CS)	Total		State Fund Expenditure	Central Assistance (Including CSS/CS)	Total	
Lepcha Primitive Tribe Group Welfare Board	Grants in Aid for creation of Capital Assets	Normal	...	...	...	...	50.00	...	50.00	...
Sikkim State Human Right Commission	Grants in Aid	Normal	16.90	...	16.90	...	32.22	...	32.22	...
Sikkim State Human Right Commission	Grants in Aid- Salaries	Normal	85.84	...	85.84	...	115.94	...	115.94	...
Institute of Hotel Management Gangtok	Grants in Aid	Normal	10.00	...	10.00	...	20.00	...	20.00	...
Institute of Hotel Management Gangtok	Grants in Aid- Salaries	Normal	617.01	...	617.01	...	542.00	...	542.00	...
PCPNOT,SADA and Mental Health,Food Safety Act	Grants in Aid	Normal	0.50	...	0.50	...	2.00	...	2.00	...
Sowa Rigpa Project	Grants in Aid	Normal	30.00	...	30.00	...	30.00	...	30.00	...

(₹ in lakh)

APPENDIX - III

**GRANTS IN AID GIVEN BY THE STATE GOVERNMENT
INSTITUTION WISE AND SCHEME WISE - Contd.**

Recipient	Scheme	TSP/ SCSP/ Normal/ FC/EAP	2024-25			Of the Total amount sanctioned for creation of capital assets	2023-24			Of the Total amount sanctioned for creation of capital assets
			State Fund Expenditure	Central Assistance (Including CSS/CS)	Total		State Fund Expenditure	Central Assistance (Including CSS/CS)	Total	
Sowa Rigpa Project	Grants in Aid- Salaries	Normal	120.80	...	120.80	...	86.77	...	86.77	...
Grants to Various Boards	Grants in Aid	Normal	31.60	...	31.60	...	...	...	...	...
Grants to Monastic Schools	Grants in Aid	Normal	11.50	...	11.50	...	40.70	...	40.70	...
Pemayangtse Monastery	Grants in Aid	Normal	5.90	...	5.90	...	0.90	...	0.90	...
Tashiding Monastery	Grants in Aid	Normal	0.18	...	0.18	...	0.18	...	0.18	...
Ralang Monastery	Grants in Aid	Normal	0.68	...	0.68	...	0.68	...	0.68	...
Rumtek Monastery	Grants in Aid	Normal	0.18	...	0.18	...	0.18	...	0.18	...
Phensang Monastery	Grants in Aid	Normal	0.18	...	0.18	...	0.18	...	0.18	...
Phodong Monastery	Grants in Aid	Normal	0.18	...	0.18	...	0.18	...	0.18	...

(₹ in lakh)

APPENDIX - III

**GRANTS IN AID GIVEN BY THE STATE GOVERNMENT
INSTITUTION WISE AND SCHEME WISE - Contd.**

Recipient	Scheme	TSP/ SCSP/ Normal/ FC/EAP	2024-25			Of the Total amount sanctioned for creation of capital assets	2023-24			Of the Total amount sanctioned for creation of capital assets
			State Fund Expenditure	Central Assistance (Including CSS/CS)	Total		State Fund Expenditure	Central Assistance (Including CSS/CS)	Total	
State Institute of Science & Technology	Grants in Aid- Salaries	Normal	400.00	...	400.00	...	319.91	...	319.91	...
Sikkim National Law University	Grants in Aid	Normal	35.00	...	35.00	...	...	...	...	...
Sikkim Medical Council	Grants in Aid	Normal	6.00	...	6.00	...	5.00	...	5.00	...
Sikkim Pharmacy Council	Grants in Aid	Normal	6.00	...	6.00	...	5.00	...	5.00	...
Sikkim Nursing Council	Grants in Aid	Normal	6.00	...	6.00	...	5.00	...	5.00	...
Sikkim Dental Council	Grants in Aid	Normal	6.00	...	6.00	...	4.00	...	4.00	...
State Health Society, Sikkim	Grants in Aid Salaries	Normal	883.81	...	883.81	...	836.62	...	836.62	...
State Health Society, Sikkim	Grants in Aid	Normal	800.00	...	800.00	...	876.00	...	876.00	...

(₹ in lakh)

APPENDIX - III

GRANTS IN AID GIVEN BY THE STATE GOVERNMENT
INSTITUTION WISE AND SCHEME WISE - Contd.

Recipient	Scheme	TSP/ SCSP/ Normal/ FC/EAP	2024-25			Of the Total amount sanctioned for creation of capital assets	2023-24			Of the Total amount sanctioned for creation of capital assets
			State Fund Expenditure	Central Assistance (Including CSS/CS)	Total		State Fund Expenditure	Central Assistance (Including CSS/CS)	Total	
Sikkim Industrial Development & Investment Corporation Limited (SIDICO)	Grants in Aid	Normal	25.00	...	25.00	...	25.00	...	25.00	...
Khelo India Sports Centre of Excellence	Grants in Aid	Normal	54.75	...	54.75	...	...	...	...	...
Kanchendzonga National Park	Grants in Aid	Normal	34.98	...	34.98	...	34.97	...	34.97	...
Agriculture Development & Farmer's Welfare Board.	Grants in Aid	Normal	5.39	...	5.39	...	5.95	...	5.95	...
Agriculture Development & Farmer's Welfare Board.	Grants in Aid- Salaries	Normal	...	...	...	...	2.88	...	2.88	...
Organic Farming	Grants in Aid	Normal	42.22	...	42.22	...	300.00	...	300.00	...

(₹ in lakh)

APPENDIX - III

GRANTS IN AID GIVEN BY THE STATE GOVERNMENT
INSTITUTION WISE AND SCHEME WISE - Contd.

Recipient	Scheme	TSP/ SCSP/ Normal/ FC/EAP	2024-25			Of the Total amount sanctioned for creation of capital assets	2023-24			Of the Total amount sanctioned for creation of capital assets
			State Fund Expenditure	Central Assistance (Including CSS/CS)	Total		State Fund Expenditure	Central Assistance (Including CSS/CS)	Total	
Sikkim Poultry Development Corporation Ltd.	Grants in Aid	Normal	4.00	...	4.00	...	24.50	...	24.50	...
Namgyal Institute of Tibetology.	Grants in Aid	Normal	35.00	...	35.00	...	90.00	...	90.00	...
Sikkim Akademi	Grants in Aid	Normal		...		...	80.00	...	80.00	...
Manav Dharam Samati Mandir cum Meditation Centre, Pakyong	Grants in Aid for creation of Capital Assets	Normal	1,000.00	...	1,000.00	...	500.00	...	500.00	...
Limboo Bhawan at DPH	Grants in Aid for creation of Capital Assets	Normal	...	...	...	...	11.00	...	11.00	...
Construction of Mangkhim at Meeyang, Gyalasing Bermoik Constituency	Grants in Aid for creation of Capital Assets	Normal	...	...	...	...	50.00	...	50.00	...
Tokchi Gumpa at Pakyong	Grants in Aid for creation of Capital Assets	Normal	...	...	...	...	40.00	...	40.00	...

(₹ in lakh)

APPENDIX - III

**GRANTS IN AID GIVEN BY THE STATE GOVERNMENT
INSTITUTION WISE AND SCHEME WISE - Contd.**

(₹ in lakh)										
Recipient	Scheme	TSP/ SCSP/ Normal/ FC/EAP	2024-25			Of the Total amount sanctioned for creation of capital assets	2023-24			Of the Total amount sanctioned for creation of capital assets
			State Fund Expenditure	Central Assistance (Including CSS/CS)	Total		State Fund Expenditure	Central Assistance (Including CSS/CS)	Total	
Shri Bishnu Mandir, Gopalpur, Machong, Pakyong	Grants in Aid	Normal	...	...	...	...	50.00	...	50.00	...
Chaktha Rimpoche's foundation at Yuksom, Tashiding.	Grants in Aid for creation of Capital Assets	Normal	...	...	...	...	50.00	...	50.00	...
Urgen Choling Gurung Gumpa.	Grants in Aid for creation of Capital Assets	Normal	...	...	...	...	40.00	...	40.00	...
Sai Mandir, Balwakhani, Gangtok.	Grants in Aid for creation of Capital Assets	Normal	...	...	...	...	200.00	...	200.00	...
Gerethang Shideswar Shiva Mandir, Yuksam	Grants in Aid for creation of Capital Assets	Normal	...	...	...	...	50.00	...	50.00	...
Development of various religious institute	Grants in Aid for creation of Capital Assets	Normal	200.00	...	200.00	...	549.00	...	549.00	...
Ngayur Pema Chukta Gumpa, Pelling Bara, Samdung.	Grants in Aid	Normal	...	...	...	...	5.00	...	5.00	...

APPENDIX - III

GRANTS IN AID GIVEN BY THE STATE GOVERNMENT
INSTITUTION WISE AND SCHEME WISE - Contd.

Recipient	Scheme	TSP/ SCSP/ Normal/ FC/EAP	2024-25			Of the Total amount sanctioned for creation of capital assets	2023-24			Of the Total amount sanctioned for creation of capital assets
			State Fund Expenditure	Central Assistance (Including CSS/CS)	Total		State Fund Expenditure	Central Assistance (Including CSS/CS)	Total	
Karna Drupchig Yessiling Kagyur Gumpa, Uttieri, Soreng	Grants in Aid	Normal	...	...	...	...	5.00	...	5.00	...
Ramthang Tengyal Manilakhang, Mangan	Grants in Aid	Normal	...	...	...	...	20.00	...	20.00	...
Shakti Sanatani Durga Mandir Committee, Lower Amba, Rhenock	Grants in Aid	Normal	...	...	...	...	10.00	...	10.00	...
Samdung Mintokgang Gumpa, Samdung	Grants in Aid	Normal	...	...	...	...	10.00	...	10.00	...
Kewzing Manilakhang, Namehi District.	Grants in Aid	Normal	...	...	...	...	10.00	...	10.00	...
Tashi Paldan Gumpa, Central Pendum, Pakyong.	Grants in Aid	Normal	...	...	...	...	50.00	...	50.00	...

(₹ in lakh)

APPENDIX - III

GRANTS IN AID GIVEN BY THE STATE GOVERNMENT
INSTITUTION WISE AND SCHEME WISE - Contd.

Recipient	Scheme	TSP/ SCSP/ Normal/ FC/EAP	2024-25			Of the Total amount sanctioned for creation of capital assets	2023-24			Of the Total amount sanctioned for creation of capital assets
			State Fund Expenditure	Central Assistance (Including CSS/CS)	Total		State Fund Expenditure	Central Assistance (Including CSS/CS)	Total	
Ralang Karma Rapteling Gumpa, Namchi District	Grants in Aid	Normal	...	...	...	...	40.00	...	40.00	...
Khechopdri Gumpa, Gayzing District.	Grants in Aid	Normal	...	...	...	...	30.00	...	30.00	...
Thupten Chhokharling Gumpa, Jalipool Saramsa	Grants in Aid	Normal	...	...	...	...	30.00	...	30.00	...
Tenchi Shapten	Grants in Aid	Normal	15.00		15.00	...	10.00	...	10.00	...
Phodong Gumpa	Grants in Aid for creation of Capital Assets	Normal	314.00		314.00	...	200.00	...	200.00	...
Bumchu Festival	Grants in Aid	Normal	5.00		5.00	...	20.00	...	20.00	...
Chimey and Puja	Grants in Aid	Normal	155.00		155.00	...	48.76	...	48.76	...
Sikkim State University	Grants in Aid	Normal	30.00		30.00	...	24.00	...	24.00	...
Sikkim State University	Grants in Aid- Salaries	Normal	288.89		288.89	...	300.08	...	300.08	...

(₹ in lakh)

APPENDIX - III

**GRANTS IN AID GIVEN BY THE STATE GOVERNMENT
INSTITUTION WISE AND SCHEME WISE - Contd.**

Recipient	Scheme	TSP/ SCSP/ Normal/ FC/EAP	2024-25			Of the Total amount sanctioned for creation of capital assets	2023-24			Of the Total amount sanctioned for creation of capital assets
			State Fund Expenditure	Central Assistance (Including CSS/CS)	Total		State Fund Expenditure	Central Assistance (Including CSS/CS)	Total	
Netaji Subhas Chandra Bose University of Excellence	Grants in Aid	Normal	13.53		13.53	...	39.93	...	39.93	...
Government College and Institutes	Grants in Aid	Normal	65.00		65.00	...	65.00	...	65.00	...
Sikkim Teachers Recruitment Board	Grants in Aid	Normal	69.93		69.93	...	17.00	...	17.00	...
Sikkim Teachers Recruitment Board	Grants in Aid- Salaries	Normal	226.28		226.28	...	186.88	...	186.88	...
State Board of Endangered Language	Grants in Aid	Normal	8.98		8.98	...	1.98	...	1.98	...
Polytechnic Institutes	Grants in Aid- Salaries	Normal	2,300.38		2,300.38	...	2,100.00	...	2,100.00	...
State Board for Technical Education	Grants in Aid	Normal	13.55		13.55	...	15.00	...	15.00	...
Annual Grant to Manipal University	Grants in Aid	Normal	450.00		450.00	...	450.00	...	450.00	...

(₹ in lakh)

APPENDIX - III

**GRANTS IN AID GIVEN BY THE STATE GOVERNMENT
INSTITUTION WISE AND SCHEME WISE - Contd.**

Recipient	Scheme	TSP/ SCSP/ Normal/ FC/EAP	2024-25			Of the Total amount sanctioned for creation of capital assets	2023-24			Of the Total amount sanctioned for creation of capital assets
			State Fund Expenditure	Central Assistance (Including CSS/CS)	Total		State Fund Expenditure	Central Assistance (Including CSS/CS)	Total	
Sixth State Finance Commission	Grants in Aid	Normal	...	...	...	...	17.51	...	17.51	...
State Food Commission	Grants in Aid	Normal	2.00	...	2.00	...	4.51	...	4.51	...
State Blood Transfusion	Grants in Aid	Normal	6.50	...	6.50	...	6.00	...	6.00	...
State Allied and Health Care Council	Grants in Aid	Normal	4.00	...	4.00	...	3.00	...	3.00	...
Sikkim Rajya Sainik Board	Grants in Aid Salaries	Normal	206.76	...	206.76	...	88.34	...	88.34	...
Ex-Gratia Grant to the Battle Casualty Army personnel from Sikkim	Grants in Aid	Normal	1.00	...	1.00	...	56.00	...	56.00	...
Sikkim Agriculture & Horticulture Development Board	Grants in Aid	Normal	4.00	...	4.00	...	7.00	...	7.00	...
Sikkim Agriculture & Horticulture Development Board	Grants in Aid-Salaries	Normal	5.79	...	5.79	...	8.94	...	8.94	...

(₹ in lakh)

APPENDIX - III

**GRANTS IN AID GIVEN BY THE STATE GOVERNMENT
INSTITUTION WISE AND SCHEME WISE - Contd.**

Recipient	Scheme	TSP/ SCSP/ Normal/ FC/EAP	2024-25			Of the Total amount sanctioned for creation of capital assets	2023-24			Of the Total amount sanctioned for creation of capital assets
			State Fund Expenditure	Central Assistance (Including CSS/CS)	Total		State Fund Expenditure	Central Assistance (Including CSS/CS)	Total	
Advisory Board	Grants in Aid	Normal	3.99	...	3.99	...	6.84	...	6.84	...
Sikkim Tea Board	Grants in Aid- Salaries	Normal	750.00	...	750.00	...	1,095.00	...	1,095.00	...
Eco-Cultural Heritage Film Board	Grants in Aid- Salaries	Normal	34.41	...	34.41	...	33.17	...	33.17	...
Sikkim Film Promotion Board	Grants in Aid	Normal	...	...	...	...	6.82	...	6.82	...
State Data Centre (SDC)	Grants in Aid	Normal	70.02	...	70.02	...	198.72	...	198.72	...
State Data Centre (SDC)	Grants in Aid- Salaries	Normal	30.00	...	30.00	...	32.59	...	32.59	...
Chalak Welfare Board	Grants in Aid	Normal	100.00	...	100.00	...	100.00	...	100.00	...
Welfare Programmes	Grants in Aid	Normal	100.00	...	100.00	...	97.00	...	97.00	...
New & Renewal Sources of Energy	Grants in Aid- Salaries	Normal	255.80	...	255.80	...	244.29	...	244.29	...
Sikkim Rural Development Agency (SRDA)	Grants in Aid- Salaries	Normal	228.43	...	228.43	...	247.37	...	247.37	...

(₹ in lakh)

APPENDIX - III

GRANTS IN AID GIVEN BY THE STATE GOVERNMENT
INSTITUTION WISE AND SCHEME WISE - Contd.

Recipient	Scheme	TSP/ SCSP/ Normal/ FC/EAP	2024-25			Of the Total amount sanctioned for creation of capital assets	2023-24			Of the Total amount sanctioned for creation of capital assets
			State Fund Expenditure	Central Assistance (Including CSS/CS)	Total		State Fund Expenditure	Central Assistance (Including CSS/CS)	Total	
Sikkim Institute of Rural Development	Grants in Aid Salaries	Normal	648.68	...	648.68	...	608.46	...	608.46	...
State Council of Science & Technology	Grants in Aid	Normal	40.00	...	40.00	...	40.00	...	40.00	...
Science Centre at Marchak	Grants in Aid	Normal	35.00	...	35.00	...	40.00	...	40.00	...
State Remote Sensing Application Centre	Grants in Aid	Normal	86.00	...	86.00	...	50.00	...	50.00	...
Sikkim State Climate Change Centre	Grants in Aid	Normal	40.00	...	40.00	...	25.00	...	25.00	...
Technology Transfer Centre	Grants in Aid	Normal	25.00	...	25.00	...	25.00	...	25.00	...
Bio-Informatics & Computation Biology	Grants in Aid	Normal	30.00	...	30.00	...	15.00	...	15.00	...
State Bio-Technology Research Centre	Grants in Aid	Normal	60.00	...	60.00	...	50.00	...	50.00	...
Revolving Fund	Grants in Aid	Normal	50.00	...	50.00	...	75.00	...	75.00	...

(₹ in lakh)

APPENDIX - III

**GRANTS IN AID GIVEN BY THE STATE GOVERNMENT
INSTITUTION WISE AND SCHEME WISE - Concl'd.**

Recipient	Scheme	TSP/ SCSP/ Normal/ FC/EAP	2024-25			Of the Total amount sanctioned for creation of capital assets	2023-24			Of the Total amount sanctioned for creation of capital assets
			State Fund Expenditure	Central Assistance (Including CSS/CS)	Total		State Fund Expenditure	Central Assistance (Including CSS/CS)	Total	
Ashram Schools	Grants in Aid	Normal	90.00	...	90.00	...	80.00	...	80.00	...
SC, ST & OBC Welfare Boards	Grants in Aid	Normal	2.70	...	2.70	...	11.23	...	11.23	...
SC, ST & OBC Welfare Boards	Grants in Aid- Salaries	Normal	8.84	...	8.84	...	10.31	...	10.31	...
Youth Development Board	Grants in Aid	Normal	4.00	...	4.00	...	7.00	...	7.00	...
State Sports Association	Grants in Aid	Normal	300.00	...	300.00	...	50.00	...	50.00	...
Sikkim Urban Development Agency (SUDA)	Grants in Aid- Salaries	Normal	44.47	...	44.47	...	24.00	...	24.00	...
Upkeep of Town	Grants in Aid	Normal	...	...	...	...	331.00	...	331.00	...
Sikkim Welfare Commission	Grants in Aid	Normal	4.00	...	4.00	...	12.00	...	12.00	...
Sikkim Welfare Commission	Grants in Aid Salaries	Normal	3.64	...	3.64	...	...	...	...	...
State Commission for Protection of Rights of Children	Grants in Aid	Normal	4.00	...	4.00	...	14.00	...	14.00	...

(₹ in lakh)

APPENDIX - III

**GRANTS IN AID GIVEN BY THE STATE GOVERNMENT
INSTITUTION WISE AND SCHEME WISE - Contd.**

Recipient	Scheme	TSP/ SCSP/ Normal/ FC/EAP	2024-25			Of the Total amount sanctioned for creation of capital assets	2023-24			Of the Total amount sanctioned for creation of capital assets
			State Fund Expenditure	Central Assistance (Including CSS/CS)	Total		State Fund Expenditure	Central Assistance (Including CSS/CS)	Total	
State Commission for Protection of Rights of Children	Grants in Aid- Salaries	Normal	11.22	...	11.22	...	10.72	...	10.72	...
Assistance to Voluntary Organisation	Grants in Aid	Normal	30.00	...	30.00	...	...	...	...	...
Karna Samten Choling Gumpa, Makai Bari, Rongli Pakyong Distt.	Grants in Aid	Normal	50.00	...	50.00	...	...	...	...	...
Denzong Phempa Chung Gumpa, Chandmari, Syari Constituency	Grants in Aid	Normal	50.00	...	50.00	...	...	...	...	...
Government Food Preservation Factory	Grants in Aid for creation of Capital Assets	Normal	86.00	...	86.00	...	...	...	...	...
SABCO	Grants in Aid for creation of Capital Assets	Normal	50.00	...	50.00	...	...	...	...	...

(₹ in lakh)

APPENDIX - III

**GRANTS IN AID GIVEN BY THE STATE GOVERNMENT
INSTITUTION WISE AND SCHEME WISE - Contd.**

Recipient	Scheme	TSP/ SCSP/ Normal/ FC/EAP	2024-25		Of the Total amount sanctioned for creation of capital assets	2023-24			Of the Total amount sanctioned for creation of capital assets
			State Fund Expenditure	Central Assistance (Including CSS/CS)		State Fund Expenditure	Central Assistance (Including CSS/CS)	Total	
Phunstok Choeling Monastery at Lower Sribadam, Rinchenpong Constituency	Grants in Aid	Normal	50.00		50.00	...	...	...	...
Lingdum Monastery, Khuwang Rinchenpong, Martam Rumtek, Constituency	Grants in Aid	Normal	100.00	...	100.00	...	...	...	...
Sikkim Power Investment Corporation Ltd. (SPICL)	Grants in Aid	Normal	15.00	...	15.00	...	...	...	...
Plantation Growers Welfare Board, Parakha, Pakyong	Grants in Aid	Normal	50.00	...	50.00	...	...	...	...
National Rural Employment Guarantee Scheme	Grants in Aid Salaries	Normal	330.00	...	330.00	...	...	...	...

(₹ in lakh)

APPENDIX - III

**GRANTS IN AID GIVEN BY THE STATE GOVERNMENT
INSTITUTION WISE AND SCHEME WISE - Concl'd.**

(₹ in lakh)										
Recipient	Scheme	TSP/ SCSP/ Normal/ FC/EAP	2024-25			Of the Total amount sanctioned for creation of capital assets	2023-24			Of the Total amount sanctioned for creation of capital assets
			State Fund Expenditure	Central Assistance (Including CSS/CS)	Total		State Fund Expenditure	Central Assistance (Including CSS/CS)	Total	
Press Club of Sikkim	Grants in Aid	Normal	20.00	...	20.00	...	...	...	...	
Science Awareness	Grants in Aid	Normal	20.00	...	20.00	...	...	...	...	
Study onn Glaciers and Glacial Lakes	Grants in Aid	Normal	50.00	...	50.00	...	...	...	...	
Extruder Food Processing Plant	Grants in Aid- Salaries	Normal	121.58	...	121.58	...	169.58	...	...	
Total			20,726.35	...	20,726.35	...	19,484.82	...	...	

(₹ in lakh)

Aid Agency	Scheme/ Project	Total Approved Assistance			Amount Received						Amount Repaid		Expenditure	
		Grant	Loan	Total	During the year			Upto the year			During the year	Upto the year	During the year	Upto the year
					Grant	Loan	Total	Grant	Loan	Total				
Asian Development Bank	Consultancy Services for feasibility Studies and Preparation of Detailed Project Report for Roads and Bridges in Sikkim	1,426.84	158.55	1,585.39	334.50	37.17	371.67	1,028.50	114.28	1,142.76	0.00	0.00	371.67	1,514.43
Japan International Co-Operation Agency	Sikkim Biodiversity Conservation and Forest Management Project IDP 211	25,242.19	2,804.69	28,046.88	1,002.37	111.38	1,113.75	21,692.88	2,410.32	24,103.20	0.00	0.00	38.81	24,987.79

APPENDIX - IV

DETAILS OF EXTERNALLY AIDED PROJECTS - Concl'd.

(₹ in lakh)

Aid Agency	Scheme/ Project	Total Approved Assistance			Amount Received						Amount Repaid		Expenditure	
					During the year			Upto the year						
		Grant	Loan	Total	Grant	Loan	Total	Grant	Loan	Total	During the year	Upto the year	During the year	Upto the year
Asian Development Bank	Sikkim Power Sector Development Project	94,770.00	10,530.00	1,05,300.00	6,833.00	759.00	7,592.00	6,833.00	759.00	7,592.00	0.00	0.00	7,592.00	7,592.00
World Bank	Sikkim INSPIRES	74,934.00	8,326.00	83,260.00	8,498.36	944.27	9,442.63	8,498.36	944.27	9,442.63	0.00	0.00	2,368.47	2,368.47
	Total	1,96,373.03	21,819.24	2,18,192.27	16,668.23	1,851.82	18,520.05	38,052.74	4,227.87	42,280.59	0.00	0.00	10,370.95	36,462.69

Note: Difference of ₹0.04 lake in Grant was due to rounding off during the year with the figure of Statement 14 under MH 1601-08-113. During the year Loan amount ₹1,851.82 lakh is included under MH 6004-09-101 in the Statement 17.

APPENDIX - V EXPENDITURE ON SCHEMES
A. CENTRAL SCHEMES (CENTRALLY SPONSORED SCHEMES AND CENTRAL SCHEMES)

(₹ in lakh)

Government of India Scheme	State Scheme under Expenditure Head of Account	Normal/ Tribal / Scheduled Caste	Budget Provision 2024-25			2024-25				Actuals 2023-24			
			GOI Share	State Share	Total	GOI Releases	Expenditure			GOI Releases	Expenditure		Total
							GOI Share	State Share	Total		GOI Share	State Share	
Agriculture	Green Revolution (Rashtriya Krishi Vikas Yojana)	Normal	9,502.02	1,006.08	10,508.10	8,516.75	7,122.23	1,118.47	8,240.70	18,275.49	6,711.84	544.25	7,256.09
Animal Husbandry	Blue Revolution (Integrated Development of Fisheries)	Normal	2,229.24	250.00	2,479.24	999.80	999.80	245.47	1,245.27	1,084.50	1,763.62	75.00	1,838.62
Agriculture	Pradhan Mantri Krishi Sinchai Yojana	Normal	7,500.00	643.35	8,143.35	7,960.22	4,040.00	649.34	4,689.34	1,008.00	6,596.00	653.01	7,249.01
RMDD	Pradhan Mantri Gram Sadak Yojan (PMGSY)	Normal	28,000.00	1,988.50	29,988.50	16,268.25	16,268.25	1,988.50	18,256.75	168.75	15,420.75	1,529.45	16,950.20
RMDD	Pradhan Mantri Awas Yojana	Normal	100.32	16.87	117.19	0.00	0.00	16.87	16.87	157.78	157.78	16.44	174.22
UD&HD	Swachh Bharat Mission (SBM)	Normal	2,297.71	100.00	2,397.71	982.55	760.55	84.50	845.05	444.00	666.00	123.20	789.20
Health and Family Welfare	National Health Mission (NHM)	Normal	6,521.45	1,842.54	8,363.99	6,008.78	6,008.78	1,780.85	7,789.63	7,514.37	4,340.00	1,712.62	6,052.62
Education	National Education Mission (NEM)	Normal	24,954.55	3,660.93	28,615.48	13,806.00	12,959.23	2,270.32	15,229.55	16,477.04	16,132.50	1,862.57	17,995.07
Education	Mid Day Meal Programme	Normal	900.00	434.39	1,334.39	785.29	785.29	430.19	1,215.48	1,117.50	265.09	847.22	1,112.31
Women and Child Development	Saksham Anganwadi and POSHAN 2.0 (ICDS)	Normal	3,412.04	1,817.88	5,229.92	3,284.75	3,302.76	1,364.59	4,667.35	1,029.14	1.34	2,552.97	2,554.31

APPENDIX - V EXPENDITURE ON SCHEMES												
A. CENTRAL SCHEMES (CENTRALLY SPONSORED SCHEMES AND CENTRAL SCHEMES) - Contd.												
(₹ in lakh)												
Government of India Scheme	State Scheme under Expenditure Head of Account	Normal/ Tribal / Scheduled Caste	Budget Provision 2024-25			2024-25			Actuals 2023-24			
			GOI Share	State Share	Total	GOI Releases	Expenditure		GOI Releases	Expenditure		Total
							GOI Share	State Share		GOI Share	State Share	
Women and Child Development	Mission for Protection & Empowerment for Women (beti bachao-beti padhao, one-stop centre, women helpline etc.) SAMBAL	Normal	497.14	0.00	497.14	155.69	114.29	0.00	532.02	532.02	30.20	562.22
UD&HD	National Livelihood Mission (NLM)	Normal	2,412.13	8.15	2,420.28	1,451.34	380.77	14.15	2,127.93	1,733.76	167.32	1,901.08
Skill Development and Entrepreneurship	Jobs and Skilled Development	Normal	1,458.00	14.52	1,472.52	789.73	652.18	14.51	928.60	199.85	16.65	216.50
Forest and Environment	Environment Forestry and Wildlife (EFWL)	Normal	1,371.60	1,220.12	2,591.72	2,001.72	221.60	1,218.36	1,082.13	196.10	2,443.39	2,639.49
UD&HD	Urban Rejuvenating Mission (AMRUT) and Smart Cities Mission	Normal	4,475.41	130.00	4,605.41	5,031.89	438.14	48.69	18,492.49	15,430.00	717.79	16,147.79
Police	Modernisation of Police Force (including Security Related Expenditure)	Normal	600.01	40.03	640.04	304.25	242.00	35.83	199.20	199.40	0.00	199.40

APPENDIX - V EXPENDITURE ON SCHEMES

A. CENTRAL SCHEMES (CENTRALLY SPONSORED SCHEMES AND CENTRAL SCHEMES) - Contd.

(₹ in lakh)												
Government of India Scheme	State Scheme under Expenditure Head of Account	Normal/ Tribal / Scheduled Caste	Budget Provision 2024-25			2024-25				Actuals 2023-24		
			GOI Share	State Share	Total	GOI Releases	GOI Share	State Share	Total	GOI Releases	GOI Share	State Share	Total
Building & Housing	Infrastructure Facilities for Judiciary	Normal	698.00	116.51	814.51	0.00	0.00	27.20	27.20	469.50	114.22	583.72
Develop-ment & Planning	Border Area Development Programme	Normal	4,740.20	100.00	4,840.20	5,810.56	3,688.40	9.82	3,698.22	2,282.90	607.88	2,890.80
RMDD	Mahatma Gandhi National Rural Employment Guarantee Act	Normal	4,407.41	1,130.00	5,537.41	2,269.75	2,269.75	1,130.00	3,399.75	3,649.51	671.63	3,917.78
Social Justice	Umbrella Scheme for Development of Scheduled Castes	SCP	544.00	27.49	571.49	201.20	37.48	14.75	52.23	377.99	744.21	868.94
Social Justice	Umbrella Scheme for Development of Scheduled Tribes	TSP	2,860.00	101.00	2,961.00	852.50	852.53	81.58	934.11	25.00	80.03	105.03
Social Justice	Umbrella Programme for Development of Minorities	Normal	30,000.00	1,700.00	31,700.00	12,373.00	12,373.00	1,700.00	14,073.00	2,625.00	1,992.89	4,617.89

APPENDIX - V EXPENDITURE ON SCHEMES													
A. CENTRAL SCHEMES (CENTRALLY SPONSORED SCHEMES AND CENTRAL SCHEMES) - Contd.													
(₹ in lakh)													
Government of India Scheme	State Scheme under Expenditure Head of Account	Normal/ Tribal / Scheduled Caste	Budget Provision 2024-25			2024-25			Actuals 2023-24				
			GOI Share	State Share	Total	GOI Releases	Expenditure		GOI Releases	Expenditure			
							GOI Share	State Share		Total	GOI Share	State Share	Total
Social Justice	Umbrella Scheme for Development of Backward Classes, Differently Abled and other Vulnerable Groups	Normal	812.50	139.50	952.00	817.26	534.42	96.45	630.87	1,006.58	780.47	307.93	1,088.40
Commerce and Industries	Prime Minister Formalisation of Micro Food Processing Enterprises Scheme (PMFME)	Normal	461.00	51.00	512.00	585.56	585.56	56.23	641.79	90.53	252.53	10.00	262.53
Social Justice	Mission VATSALYA	Normal	400.00	92.23	492.23	1,557.85	109.14	32.18	141.32	643.90	643.90	109.94	753.84
Public Health Engineering	National River Conservation Programme - Other Basins	Normal	200.00	0.00	200.00	1,819.50	150.00	0.00	150.00	10,624.76	8,624.76	2,340.00	10,964.76
Health and Family Welfare	Pradhan Mantri Ayushman Bharat Health Infrastructure Mission	Normal	1,000.00	75.00	1,075.00	167.50	167.50	39.73	207.23	388.00	433.00	27.00	460.00
Co-operation	Digitization of Primary Agriculture Co-operative Societies	Normal	258.13	0.00	258.13	78.57	78.57	0.00	78.57	137.16	134.00	0.00	134.00

(₹ in lakh)

APPENDIX - V EXPENDITURE ON SCHEMES													
A. CENTRAL SCHEMES (CENTRALLY SPONSORED SCHEMES AND CENTRAL SCHEMES) - Concd.													
(₹ in lakh)													
Government of India Scheme	State Scheme under Expenditure Head of Account	Normal/ Tribal / Scheduled Caste	Budget Provision 2024-25			2024-25			Actuals 2023-24				
			GOI Share	State Share	Total	GOI Releases	Expenditure		GOI Releases	Expenditure			
							GOI Share	State Share		Total	GOI Share	State Share	Total
Animal Husbandry	Development Programme : Sub-mission on Breed Development of Livestock and Poultry	Normal	116.50	14.37	130.87	114.66	58.24	6.48	64.72	172.34	47.62	7.50	55.12
Food and Civil Supplies	Assistance to State Agencies for Intra-State Movement of Food grains and FPS Dealers Margin under NFSA	Normal	946.34	192.92	1,139.26	385.20	385.20	46.07	431.27	385.00	385.00	195.83	580.83
Animal Husbandry	Integrated Sample Survey for Estimation of Production of Major Livestock Product	Normal	64.98	5.91	70.89	64.00	48.00	5.01	53.01	130.83	47.62	3.45	51.07
Rural Development	Rashtriya Gram Swaraj Abhiyan (RGSA)	Normal	2,500.01	100.00	2,600.01	700.00	500.00	100.00	600.00	600.00	600.00	67.00	667.00
Agriculture	Krishoniti Yojana	Normal	8,636.19	827.87	9,464.06	7,301.28	6,892.61	639.43	7,532.04	0.00	0.00	0.00	0.00
Food and Civil Supplies	Scheme for Modernization and Reforms through Technology in Public Distribution System (SMARTPDS)	Normal	80.00	10.00	90.00	15.11	15.11	1.68	16.79	0.00	0.00	0.00	0.00

APPENDIX - V EXPENDITURE ON SCHEMES													
A. CENTRAL SCHEMES (CENTRALLY SPONSORED SCHEMES AND CENTRAL SCHEMES) - Contd.													
(₹ in lakh)													
Government of India Scheme	State Scheme under Expenditure Head of Account	Normal/ Tribal / Scheduled Caste	Budget Provision 2024-25			GOI Releases	2024-25 Expenditure			GOI Releases	Actuals 2023-24 Expenditure		
			GOI Share	State Share	Total		GOI Share	State Share	Total		GOI Share	State Share	Total
Women and Child Development	Mission Shakti SAMARTHYA	Normal	351.70	17.30	369.00	133.95	133.95	14.89	148.84	0.00	0.00	0.00	0.00
Co-operation	Centrally Sponsored Project for Strengthening of Co-operative through IT Interventions	Normal	13.00	26.00	39.00	6.30	6.30	1.06	7.36	0.00	0.00	0.00	0.00
Total			1,55,321.58	17,900.46	1,73,222.04	1,03,600.76	83,181.63	15,283.20	98,464.83	94,047.94	91,068.25	20,571.59	1,11,639.84

APPENDIX - V EXPENDITURE ON SCHEMES

B. STATE SCHEMES

State Scheme	Normal/ Tribal Sub Plan/ Scheduled Caste Sub Plan	State Fund Outlay		Budget Allocation		Expenditure	
		2024-25	2023-24	2024-25	2023-24	2024-25	2023-24
(₹ in lakh)							
(i) Construction of Auditorium Hall & Road approach to Gangyap	TSP	0.00	1,863.45	0.00	1,863.45	0.00	1,863.45
(ii) Construction of TRI at Assam Lingzey							
(iii) Medical instruments to PHCS							
(iv) Furniture for EMRS Suntaley Melli,							
Spring Shed Management Programme (WDCPMKSY)	TSP	29.90	22.28	29.90	22.28	29.89	22.26
PM Schools for Rising India	TSP	35.00	10.00	35.00	10.00	35.00	10.00
Imam Singh Chemzong Memorial Hall at Tikiyek	TSP	0.00	100.00	0.00	100.00	0.00	100.00
Strengthening and Carpeting of Approach Road to Ringhim Gumpa	TSP	0.00	61.64	0.00	61.64	0.00	61.64
Spring Shed Management Programme (WDCPMKSY)	SCSP	0.00	47.74	0.00	47.74	0.00	47.72
PM Schools for Rising India	SCSP	16.84	8.00	16.84	8.00	16.84	8.00
TOTAL		81.74	2,113.11	81.74	2,113.11	81.73	2,113.07

APPENDIX -VI

DIRECT TRANSFER OF CENTRAL SCHEME FUNDS TO IMPLEMENTING AGENCIES IN THE STATE (FUNDS ROUTED OUTSIDE STATE BUDGET) (UNAUDITED FIGURES)

Centrally Sponsored Scheme - Contd.		(₹ in lakh)		
Government of India Scheme	Implementing Agency	Government of India Releases		
		2024-25	2023-24	2022-23
Jal Jeevan Mission (JJM)/National Rural Drinking Water Mission	SWSM Sikkim, Gangtok	...	25,161.00	18,891.62
Krishionnati Yojana	Sikkim Organic Mission	...	3,260.68	...
Mission Vatsalya (Child Protection Services and Child Welfare Services)	State Child Protection Society	...	...	1,047.25
Sambal (Beti Bachao Beti Padhao One Stop Centre Mahila Police Volunteer Women Helpline Nari Adalat	OSC South Sikkim	...	...	15.65
Incentivization of Panchayat	Lungchokkamarey GPU	...	...	8.00
	Lum Gor Sangtok GPU	...	...	5.00
	Barfok Lingdong GPU	...	...	10.00
	Lingchom Tikjya GPU	...	...	8.00
	Simiklingzey GPU	...	...	5.00
	West District Zilla Panchayat	...	...	50.00

APPENDIX -VI

DIRECT TRANSFER OF CENTRAL SCHEME FUNDS TO IMPLEMENTING AGENCIES IN THE STATE (FUNDS ROUTED OUTSIDE STATE BUDGET) (UNAUDITED FIGURES) - Contd.

Centrally Sponsored Scheme - Concl'd.		(₹ in lakh)		
Government of India Scheme	Implementing Agency	Government of India Releases		
		2024-25	2023-24	2022-23
Rashtriya Gokul Mission	Sikkim Livestock Development Board	...	1,097.87	574.42
National Action Plan for Drug Demand Reduction	Association for Social Health in India	...	27.83	...
	Sajeevani Rehab Society	...	...	19.36
Organic Value Chain Development for North East Region	Sikkim Organic Mission	...	...	1,542.17
Mahatma Gandhi National Rural Guarantee Program *	State Rural Employment Guarantee Agency	...	...	9,337.10
National Programme for Dairy Development	North District Milk Producers Co-operative Union Ltd. Mangan, North Sikkim	...	...	5.60
	Sikkim Cooperative Milk Producers Union Ltd.	...	950.42	477.18
	Total	0.00	30,497.80	31,996.35

* This is DBT Scheme of Government of India under Centrally Sponsored Scheme.

APPENDIX -VI

DIRECT TRANSFER OF CENTRAL SCHEME FUNDS TO IMPLEMENTING AGENCIES IN THE STATE (FUNDS ROUTED OUTSIDE STATE BUDGET) (UNAUDITED FIGURES) - Contd.

Central Sector Scheme		(₹ in lakh)		
Government of India Scheme	Implementing Agency	Government of India Releases		
		2024-25	2023-24	2022-23
Aid to Voluntary Organisations Working for the Welfare of Scheduled Tribes	Muyal Liang Trust (MLT)	...	...	20.71
	Human Development Foundation of Sikkim, GRBA Road Chongey Tar, Gangtok, East Sikkim (HUMAN SIKKIM)	...	...	26.10
	Himalayan Heritage Research and Development Society	...	...	2.50
Kala Sanskriti Vikas Yojana	Sikkim Mahila Kalyan Sangh	...	...	3.50
National AIDS and STD Control Programme	Sikkim State AIDS Control Society	...	1,021.18	921.06
National Service Scheme	Sikkim State NSS Cell	...	61.50	76.10
Khelo India	Khelo India SYDB Sports and Youth Affairs	...	...	845.70
Schemes for differently Abled Persons	Unique Disability Identity (UDID) Sikkim	...	4.50	...
	SIPDA Sikkim	...	419.50	...
Startup India Seed Fund Scheme	AIC SMU Technology Business Incubation Foundation	...	91.15	...
Designing Innovative Solutions for Holistic Access to Justice in India	Sikkim State Commission for Women	...	9.74	9.74
Livestock Health and Disease Control	Sikkim Livestock Development Board	...	78.73	13.05

APPENDIX -VI

DIRECT TRANSFER OF CENTRAL SCHEME FUNDS TO IMPLEMENTING AGENCIES IN THE STATE (FUNDS ROUTED OUTSIDE STATE BUDGET) (UNAUDITED FIGURES) - Concl'd.

Central Sector Scheme - Concl'd.		(₹ in lakh)		
Government of India Scheme	Implementing Agency	Government of India Releases		
		2024-25	2023-24	2022-23
Land Records Modernization Programme	Sikkim Geo-Tech Society	...	...	44.87
Management Support to Rural Development Programs and Strengthening of District Planning Process	State Institute of Rural Development, Sikkim	...	221.00	137.75
Schemes for differently Abled Persons	Unique Disability Identity	...	...	6.00
Blood Transfusion Services	Sikkim State AIDS Control Society		56.92	40.07
Supporting Community Radio Movement in India	Arithang Neel Gagan Development Society	...	...	6.80
National Digital Health Mission	State Health Society Sikkim.		25.53	19.06
National Fellowship and Scholarship for higher education of ST Students	National Institute of Technology Sikkim	...	0.06	...
National Tele Mental Health Programme	State Health Society Sikkim.	...	46.20	...
Capacity Development CSO and NSSO	Director of Economics and Statistics, M & E, Sikkim	...	...	69.88
	Total	0.00	2,036.01	2,242.89
	Grant Total	0.00	32,533.81	34,239.24

Note: The figures are taken from the 'Public Financial Management System (PFMS)' portal of the Controller General of Accounts. These are unaudited figures. During the financial year 2024-25 as per PFMS report the amount was nil.

APPENDIX - VII

ACCEPTANCE AND RECONCILIATION OF BALANCES

Head of Account	Number of acceptances awaited	Earliest Year from which Acceptances are Awaited	Amount of Difference from the earliest year to 31 March 2025
NIL			

Notes: There is no difference in the departmental balances till the end of March 2025

APPENDIX - VIII - FINANCIAL RESULTS OF IRRIGATION SCHEMES

Sl. No.	Name of Project	Capital Outlay during the year	Capital Outlay to the end of year	Revenue Receipts during the year	Revenue for gone or remission during the year	Total revenue during the year (Column 11 and 12)	Working expenses and maintenance during the year	Net Revenue excluding interest	Net Profit or loss after meeting interest											
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
A. IRRIGATION WORKS																				
Productive-(Details by Projects/Schemes)Total-Productive																				
Unproductive-(Details by Projects Schemes)Total-Unproductive																				
Total A																				
B. NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.																				
(Details by Projects/Schemes)																				
Total B																				
Grand Total																				

* No Irrigation scheme has been declared as commercial in the State.

APPENDIX- IX											
COMMITMENTS OF THE GOVERNMENT - LIST OF INCOMPLETE CAPITAL WORKS											
Sl. No.	Name of the project/works	Estimated cost of work	Date of Sanction	Year of commencement	Target year of completion	Physical progress of work at the end of the year 2024-25 (in percent)	Expenditure during the year 2024-25	Progressive expenditure to the end of the year 2024-25	Pending payments	Revised cost, if any	Date of revision
(₹ in lakh)											
Food & Civil Supplies Department											
1	Construction of Food Godown at Temi in South Sikkim	187.00	18.02.19	2020	2023	95	22.08	113.29	73.71		
2	Construction of Food Godown at Kongri Naku in West Sikkim	206.00	18.02.19	2020	2023	98	0.00	191.53	14.47		
3	Construction of Food Godown at Hee-Gaon in West Sikkim	190.00	18.02.19	2020	2023	92	83.46	167.79	22.21		
Total		583.00	...	...	...	...	105.54	472.61	110.39	...	...
Health & Family Welfare Department											
4	Construction of new PHC at Tashiding, West Sikkim	544.42	23.11.21	2021-22	2025	80	50.00		247.06		
5	Construction of PHC Building at Darap, Gyalshing District	751.54	27.03.23	2022-23	2026	35	100.00		601.54		
6	Construction of PHC Building at Sombaria under Daramding Constituency	496.90	24.03.22	2021-22	2025	75	250.00		246.90		
7	Construction of Drug Testing Laboratory at Chuwatar, East Sikkim	400.00	2018	2018-19	2025	95	11.80		23.50	56.39	2023
8	Construction of Critical Care Hospital Block at District Hospital Gyalshing (PM-ABHIM)	1663.00	2022	2022-23	2026	45	189.56		971.20		
9	Construction of Critical Care Hospital Block at STNM Sochakgang(PM-ABHIM)	2375.00	2024	2024-25	2027	11	301.10		2073.90		

APPENDIX- IX											
COMMITMENTS OF THE GOVERNMENT - LIST OF INCOMPLETE CAPITAL WORKS - Contd.											
Sl. No.	Name of the project/works	Estimated cost of work	Date of Sanction	Year of commencement	Target year of completion	Physical progress of work at the end of the year 2024-25 (in percent)	Expenditure during the year 2024-25	Progressive expenditure to the end of the year 2024-25	Pending payments	Revised cost, if any	Date of revision
(₹ in lakh)											
Health & Family Welfare Department - Concltd.											
10	Construction of 30 Bedded Hospital at NIT, Deorali East Sikkim. (AYUSH)	1050.00	2022	2022-23	2025	77	222.61		649.80		
11	Construction of Sikkim Medical College (SPA)	55528.94	2018	2018-19	2027	80	17395.00		14177.89	63510.89	08.07.24
Total		62809.80	...	...	...	...	18520.07	...	18991.79	63567.28	...
Urban Development Department											
12	Infrastructure Development of Dentam bazaar in West Sikkim	374.52	16.08.23	2023	19.01.24	92	109.24	422.42	208.30	630.72	
13	Construction of Parking cum Haat Complex at Uttarey in West Sikkim	285.97	15.02.18	2018	31.12.24	60	0.00	179.93	162.51	342.44	
14	Infrastructure Development of Labdang in West Sikkim	966.99	15.02.19	2019	31.10.24	70	300.00	1149.92	402.26	1552.18	
15	Construction of Multipurpose Hall at Hee bazaar	90.75	19.12.18	2018	16.10.24	70	0.00	41.67	49.08	...	
16	Basic Infrastructure Development and Beautification of Nayabazzar in West Sikkim	96.00	2022	2022	13.06.24	70	0.00	65.45	30.55	...	
17	Basic Infrastructure Development, Beautification and Construction of Public Toilet at Sombaria in West Sikkim	395.95	06.03.17	2017	01.02.25	95	50.00	414.03	158.05	572.08	
18	Up-Gradation and Carpeting of road from DAC to Blind School at Namchi South Sikkim	135.00	2017-18	2018	20.09.18	56	0.00	75.00	60.00	...	

APPENDIX- IX											
COMMITMENTS OF THE GOVERNMENT - LIST OF INCOMPLETE CAPITAL WORKS - Contd.											
Sl. No.	Name of the project/works	Estimated cost of work	Date of Sanction	Year of commencement	Target year of completion	Physical progress of work at the end of the year 2024-25 (in percent)	Expenditure during the year 2024-25	Progressive expenditure to the end of the year 2024-25	Pending payments	Revised cost, if any	Date of revision
Urban Development Department - Contd.											
19	Up-Gradation and Carpeting of Chardham Road at Namchi South Sikkim	142.00	2017-18	2018	20.09.18	53	0.00	75.00	67.00	...	...
20	Construction of Garden Centre at Namchi in South Sikkim	477.66	2017	2017	09.10.19	36	0.00	58.00	419.66	...	...
21	Infrastructure Development and Beautification of Mazitar	400.00	15.02.18	2018	26.09.24	80	0.00	198.49	201.51	...	...
22	Construction of road to Ugen Choeling Gumpa from Jorethang & Up-gradation of Internal road in Gairi goan, Jorethang	685.65	05.10.18	2018	31.12.24	48	199.78	525.36	118.85	644.21	...
23	Construction of Administrative Building of UD&HD Deptt. At Jorethang in South Sikkim.	350.44	04.02.19	2019	08.03.21	2	0.00	4.96	345.48	...	...
24	Construction of Exit road from Parking Plaza at Rabangla in South Sikkim	136.36	15.02.18	2018	20.08.24	86	49.51	114.23	22.13	...	...
25	Beautification & Up-gradation of Yangyang Bazaar (Construction of Car Parking & Public Utility Services Centre)	269.91	09.03.18	2018		80	198.57	535.26	153.30	688.56	...
26	Construction of Low cost Car Parking at Ravangla, South Sikkim.	526.64	05.03.24	2024	20.12.24	40	100.00	100.00	426.64	...	...
27	Improvement of Roads, Beautification & Other Allied Facilities at Yangyang bazaar under Namchi District, Sikkim	179.67	09.08.23	2023	05.11.24	30	40.00	40.00	139.67	...	...

APPENDIX- IX											
COMMITMENTS OF THE GOVERNMENT - LIST OF INCOMPLETE CAPITAL WORKS - Contd.											
Sl. No.	Name of the project/works	Estimated cost of work	Date of Sanction	Year of commencement	Target year of completion	Physical progress of work at the end of the year 2024-25 (in percent)	Expenditure during the year 2024-25	Progressive expenditure to the end of the year 2024-25	Pending payments	Revised cost, if any	Date of revision
(₹ in lakh)											
Urban Development Department - Contd.											
28	Carpeting and allied works in and around Jorehang bazaar in South Sikkim	121.85	02.01.24	2024	02.03.25	98	100.00	100.00	21.85	...	
29	Providing Carpeting works, box drain and protective works from Gumpa Dara via Leksey to Begha in Gyalshing District	623.36	05.10.18	2018	23.01.24	77	0.00	473.11	150.25	...	
30	Construction of Super Market at Rhenock Bazaar, East Sikkim	772.47	20.11.20	2020	25.02.23	58	200.00	628.90	1016.81	1645.71	
31	Construction of Community Centre cum Library at Tadong 6th Mile.	276.51	29.08.23	2023	31.03.24	90	131.00	344.82	78.12	422.94	
32	Construction of Mini Park Cum Recreation Park at Amargram, Phalagoan, Tadong, East Sikkim.	927.42	2023	2023	13.02.25	26	100.00	299.93	627.49	927.42	
33	Construction of Dormitory and Toilet facilities at Sai Mandir, Baluwakhani, Gangtok	136.25	01.01.24	2024	15.02.25	40	0.00	49.99	86.26		
34	Construction of connecting road from tiny pearls to Adampool (upto Sansari dara phase I)	331.50	2024	2024	14.03.24	30	50.00	66.85	264.65		
35	Construction of marketing centre at Mangshila. and construction of washroom cum caretaker quarter for marketing centre	125.00	04.02.19	2019	30.12.24	55	0.00	58.91	66.09		

APPENDIX- IX

COMMITMENTS OF THE GOVERNMENT - LIST OF INCOMPLETE CAPITAL WORKS - Contd.											
Sl. No.	Name of the project/works	Estimated cost of work	Date of Sanction	Year of commencement	Target year of completion	Physical progress of work at the end of the year 2024-25 (in percent)	Expenditure during the year 2024-25	Progressive expenditure to the end of the year 2024-25	Pending payments	Revised cost, if any	Date of revision
Urban Development Department - Concltd.											
36	Upgradation of Rorathang Bazaar East Sikkim	264.80	12.01.19	2019	11.01.21	90	50.00	162.90	94.79		
37	Biomining of Legacy waste at Martam	2190.20	05.08.23	2023		60	0.00	1300.00	890.20		
38	Carpeting of road in an around Rhenock Bazaar, Pakyong, Sikkim.	1019.07	20.03.24	2024	14.08.25	75	200.00	200.00	819.07 CS-100%		
39	Regional facility for Solid treatment & Disposal project at Shipchu, West Sikkim	1749.07	05.10.18	2018	22.02.24	60	0.00	1310.51	1411.36	2721.87	
40	Solid Waste Treatment Project for Mangan, North Sikkim.	1599.37 CS-900 SS-699.37	2017	2017	30.12.26	15	0.00	239.37	1360.63		
41	Drainage works for Community Assets under integrated Development of lower Rangpo Bazaar area Including IBM area Rangpo Town, Sikkim.	660.79	30.09.22	2022	08.12.23	80	350.00	550.00	268.97	800.09	
42	Upgradation & Beautification of Melli Bazaar in South Sikkim.	3637.00	18.02.11	2011	2025	85	300.00	3570.27	1329.73	4900.00	
43	Construction of Kissan Bazaar at Gangtok	2096.00	2011	2011	2025	94	0.00	1685.48	689.51	2374.99	
44	Integrated Slum development & Housing & basic amenities at Chakung, West Sikkim.	412.93	09.05.10	2010		76	0.00	421.27	77.00	581.84	
45	Widening of Road at Dentam Bazaar to Junction Dentam in West Sikkim	80.00	15.09.21	2021		99	0.00	0.00	80.00	..	
Total		20937.73	...	...	...	...	2528.10	15462.03	11478.70	18805.05	...

APPENDIX- IX											
COMMITMENTS OF THE GOVERNMENT - LIST OF INCOMPLETE CAPITAL WORKS - Contd.											
Sl. No.	Name of the project/works	Estimated cost of work	Date of Sanction	Year of commencement	Target year of completion	Physical progress of work at the end of the year 2024-25 (in percent)	Expenditure during the year 2024-25	Progressive expenditure to the end of the year 2024-25	Pending payments	Revised cost, if any	Date of revision
Education Department											
46	Upgradation of Playground at Nar. Bahadur Bhandari College, Tadong in East Sikkim.	524.99	2021-22	15.03.22	15.03.24	50	0.00	199.93	325.06	NA	NA
47	Boundary fencing and roof repair at Sonamati Senior Secondary School, Gangtok in East Sikkim.	92.63	2021-22	19.09.22	19.03.23	75		50.00	42.63	NA	NA
48	Construction of School Auditorium and extension of playground with fencing at Aho Shanti Sec. School.	208.88	2021-22	25.02.22	25.10.24	84	90.00	150.00	58.88	NA	NA
49	Construction of Midday Meal Kitchen, Dining and 12 Unit toilet block of Boys and Girls at Aho Kisan Secondary School (NHIDCL)	92.25	2024-25			40	40.00	40.00	52.25		
50	Construction of 5/R/S/B at Govt. Junior High School, North Regu.	63.00	2023	20.10.23	19.10.24	85		18.04	44.96		
51	Construction of 4/R/S/B at Govt. Primary School, Teenkharka.	51.00	2023	16.10.23	29.10.24	87		26.62	24.38		
52	Restoration of E/Q damage School Buildings /Reconstruction of 4/R/S/B at Lower Jarong P.S	39.00	2012-13	20.04.13	19.10.24	75		21.38	17.62		
53	Construction of 4 Roomed School Building at Badamtam Primary School	55.66	2018	03.06.19	03.05.20	50		20.00	35.66		
54	Construction of Multipurpose Hall at Rateypani	51.74	2012	13.02.17	12.02.18	61		31.79	19.95		
55	Construction of Multipurpose Hall at Lingee S.S.S	59.98	2013	03.12.12	11.03.13	99		42.79	17.19		

(₹ in lakh)

APPENDIX- IX											
COMMITMENTS OF THE GOVERNMENT - LIST OF INCOMPLETE CAPITAL WORKS - Contd.											
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(₹ in lakh)											
Education Department - contd.											
56	Construction of 4 Roomed School Building at Suntaley Makerzung Primary School	33.13	2014	17.02.14	16.02.15	80	9.44	23.69			
57	Construction of Class III Quarter at Bermoik Tokal SSS	73.35	2014	06.03.14	15.03.20	58	40.00	33.35			
58	Construction of 6/R/S/B at kamarey JHS	59.17	2015	07.03.15	03.08.16	90	36.60	22.57			
59	Construction of 4/R/S/B at Karjee PS	47.71	2015	02.10.14	09.02.16	97	20.30	27.41			
60	Construction of Govt. Engineering College at Chisopani	1899.00	2017	06.06.17	03.02.26	68	500.00	2355.88	947.12	3303.00	
61	Construction of Food Court at Namchi Govt. College Kamrang	337.93	2017	05.03.18	03.04.20	40	88.52	249.41			
62	Construction of 4/R/S/B at Tinik Chisopani JHS	66.70	2022-23	01.02.23	31.01.24	75	38.25	38.30	28.45		
63	Construction of 4/R/S/B at Sripatam JHS	66.70	2023	28.02.23	27.02.24	97	29.70	37.00			
64	Construction of 4/R/S/B at Sorok Manpur PS.	51.00	2023	07.11.23	06.11.24	99	27.82	27.82	23.18		
65	Construction of 6/R/S/B with two unit separate toilet for Girls and Boys at Genchung PS.	83.90	2023	23.11.23	22.11.24	37					
66	Construction of 5/R/S/B at Chemehey JHS.	63.00	2023	10.01.24	09.01.25	50	12.37	12.37	50.63		

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COMMITMENTS OF THE GOVERNMENT - LIST OF INCOMPLETE CAPITAL WORKS - Contd.											
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(₹ in lakh)											
Education Department - contd.											
67	Construction of 4/R/S/B at Kopchey Primary School	51.00	2023	20.11.23	19.11.24	95	14.20	14.20	36.80		
68	Construction of 8/R/S/B including separate toilet for Girls and Boys at Lower Rayong JHS	102.90	2023			79		0.00	102.90		
69	Construction of 5/R/S/B at Bhaisalgoan JHS	62.96	2023			60		0.00	62.96		
70	Construction of 4/R/S/B at Lower Nandugaon Primary School	51.00	2023			99	32.84	32.84	18.16		
71	Construction of Stage and Compound Fencing at Sunbuk S.S.S	184.22	2021	14.03.22	14.03.23	74		95.00	89.22		
72	Construction of Auditorium Hall cum 10/R/S/B at Jorethang S.S.S	401.94	2021	28.03.22	28.09.23	79	100.00	175.00	226.94		
73	Establishment of Khangchendzonga State University	58157.00	2022	23.03.22	22.03.25	50	14900.00	27992.00	30165.00		
74	Construction of 8/R/S/B at Govt. Senior Secondary School, Mangshila in North Sikkim.	144.56	2017-18	22.04.18	31.12.21	90		124.11	20.45		
75	Construction of 10 Unit Toilet at Lachen Secondary School in North Sikkim	39.98	2018-19	08.10.19	31.12.21	80		27.00	12.98		
76	Construction of Community Stage cum VIP pavilion at Lachen Secondary School in North Sikkim	59.20	2019-20	30.07.20	31.12.21	87		0.00	59.20		
77	Construction of 4/R/S/B at Mallang Primary School in North Sikkim	50.78	2012-13	31.03.13	31.12.21	94		46.16	4.62		

APPENDIX- IX											
COMMITMENTS OF THE GOVERNMENT - LIST OF INCOMPLETE CAPITAL WORKS - Contd.											
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Education Department - contd.											
78	Multipurpose Hall cum 8/R/S/B at Lachung Secondary School in North Sikkim	250.47	2008-09	03.11.09	31.12.21	75	67.62	182.85			
79	Construction of Class III Quarter at Hee-Gyathang SSS in North Sikkim	76.05	2011-12	03.03.11		62	29.70	46.35			
80	Construction of New Model Degree College at Mangshila in North Sikkim	840.37	2018-19	03.15.19		95	609.45	230.92			
81	Construction and establishment of Govt. Degree College at Mangshila in North Sikkim										
a	Construction of Academic Block for Degree College at Mangshila in North Sikkim	346.66	2018-19	01.02.19	In Process	55	63.13	283.53			
b	Construction of Approach Road	322.00	2018-19	04.12.20	12.03.21	55	150.00	172.00			
c	Water Supply and Sanitation	28.00	2018-19	04.12.20	12.03.21	55	0.00	28.00			
82	Setting up of Women's Polytechnic at Mangshila in North Sikkim.										
a	Construction of Academic cum Administration Block	596.98	2009-10	12.03.10	31.12.19	60	524.19	72.79			
b	Construction of Lecture quarter	196.08	2009-10	12.02.10	31.03.18	70	130.79	65.29			
c	Construction of 6 unit class 3 staff quarter	72.64	2009-10	18.12.10	31.12.17	90	44.10	28.54			
d	Construction of 6 unit class 4 staff quarter	56.74	2009-10	02.02.11	31.12.17	80	22.64	34.10			
e	Construction of Principal Quarter	31.14	2009-10	15.12.11	31.12.17	85	12.50	18.64			
83	Construction of District Institute of Education and Training Building at Mangan District.	835.00	2023-24	19.09.23	18.09.25	40	266.00	569.00			
84	Dentam Professional College	1819.72	2017-18	20.11.18	30.09.23	76	507.45	1468.67			

APPENDIX- IX											
COMMITMENTS OF THE GOVERNMENT - LIST OF INCOMPLETE CAPITAL WORKS - Contd.											
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(₹ in lakh)											
85	Construction of Polytechnic College.	1230.00	2010-11	2023	2025	96	0.00	499.03	0.00	663.03	02.11.23
86	Construction of 6/R/S/B cum Examination Hall at Begha Secondary School	80.00	2018-19	28.02.20	30.03.23	44		0.00	80.00		
87	Construction of 6/R/S/B cum Examination Hall at Gitang Junior High School	80.02	2021-22	23.06.22	22.12.24	63	10.00	30.00	50.02		
88	Construction of Rooms/Auditorium at Khandu Secondary School in West Sikkim	200.01	2021-22	05.12.22	04.06.24	71		120.00	80.01		
89	Construction of 50 bedded girls hostel and 4/R/S/B at KGBV under Yuksom Tashiding constituency	165.95	2022-23	2023	2025	47	0.00	0.00	0.00	165.95	02.11.23
90	Construction of 12/R/S/B cum MPH at Middle Gyalshing Sec. School.	337.10	2017-18	2018	2025	92	0.00	0.00	0.00	337.10	22.03.22
91	Construction of 8/R/S/B cum MPH at P.R.Lama Sr. Sec. School at Yangsum West Sikkim.	301.00	2020-21	13.01.22	12.06.24	36		50.00	251.00	NA	NA
92	Construction of Auditorium Hall with Gym Hall Srijunga Senior Secondary School in West Sikkim	325.18	2020-21	13.01.22	12.06.24	66		50.00	275.18	NA	NA
93	Construction of Auditorium Hall at Darap Sr. Sec. School in West Sikkim	312.47	2020-21	27.01.22	26.07.24	76	100.00	168.81	143.66	NA	NA
94	Construction of Sanskrit Pathshala at Bermiok, Gyalshing District	252.37	2024-25			38	50.00	50.00	202.37	NA	NA

APPENDIX- IX											
COMMITMENTS OF THE GOVERNMENT - LIST OF INCOMPLETE CAPITAL WORKS - Contd.											
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(₹ in lakh)											
Education Department - conold.											
95	Construction of Multipurpose cum 12/R/S/B at Kaluk SSS. (NLCPR)	229.35		2013	2015	84		130.00	99.35	NA	NA
96	Construction of 4/R/S/B at Lower Takuthang PS. (HCM I)	36.26		2012	2013	55		14.85	21.41	NA	NA
97	Construction of 10/R/S/B at Deythang SS. (SAMAGRA SIKSHA)	133.36	20.12.19	2020	2021	90		94.35	39.01	NA	NA
98	Construction of playground at Bariakhop SSS.	59.92	21.03.22	2022	2023	77		30.00	29.92	NA	NA
99	Construction of 6/R/S/B cum Yoga Hall at Ramidham Primary School	135.07	08.01.24	2022	2023	75		50.00	85.07	NA	NA
100	Construction of 4/R/S/B at Kamling SSS (SAMAGRA SIKSHA)	43.10	02.08.21	2022	2023	90		25.70	17.40	NA	NA
101	Construction of NSCBUE at Chakung	89100.00	2020-21			60	2300.00	21991.61	67108.39		
Total		161819.27	...	...	...	...	18988.93	58458.93	103446.47	4469.08	...
Water Resources Department											
102	Implementation of various Major JTW	9710.00	28-11-22	2023	24-Mar	62	2922.00	5922.00	3710.00		
103	PMKSY-Har khet ko pani Central Sponsored Scheme	16354.59	28-06-22	2022	25-Mar	80	2673.44	6592.59	9762.00		
104	Immediate Restoration of protective Works	9400.00	20-02-24	2024	25-Mar	45	1000.00	1967.67	7432.33		
105	Landslide Mitigation and Augmentation of Drainage system from Jautar Sports Complex to Ranikhola under Soreng District	1587.87	13-03-25	2025	27-Mar	25	300.00	300.00	1287.87		

APPENDIX- IX											
COMMITMENTS OF THE GOVERNMENT - LIST OF INCOMPLETE CAPITAL WORKS - Contd.											
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(₹ in lakh)											
Water Resources Department - Concltd.											
106	Construction of Jhora Training Slope Stabilization and Protective Works along Basnett Jhora at Basnett Gaon, Namcheybong Phase I	1592.68	24-03-25	2025	27-Mar	15	100.00	100.00	1492.68		
107	Construction of Counterfort wall along the circular road at Majhigaon, Jorethang	783.75	27-02-24	2024	25-Mar	60	342.64	342.64	441.11		
	Total	39428.89	...	...	...	...	7338.08	15224.90	24125.99	...	...
Animal Husbandry & Veterinary Services											
108	Construction of Veterinary Hospital cum living Quarters under AH&VS Deptt. At Pakyong in East Sikkim	182.53	T.S-2020	2020	2026	40	0.00	23.35	182.53		
109	Strengthening of old Slaughter House, Majhitar	250.64	T.S-2025	2025	2026	80	50.00	50.00	200.64		
110	Re-Construction of BOP Piggery Farm under AH,LF,&VS Department at Chungthang in North Sikkim Damaged during the Earthquake of 18/09/2011. (Phase I & II)	182.62	T.S-2014	2014	2025	70	0.00	126.18	56.44		
111	Re-Construction of Sub Divisional AH,LF&VS complex at Chungthang in North Damaged during the Earthquake of 18/09/2011	171.53	T.S-2018	2018	2021	95	0.00	145.05	26.48		

APPENDIX- IX											
COMMITMENTS OF THE GOVERNMENT - LIST OF INCOMPLETE CAPITAL WORKS - Contd.											
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Animar Husbandry & Veterinary Services - Concltd.											
112	Construction of Frozen unit for Poultry Meat (Broiler) at Melli Dara, South Sikkim	273.78	T.S-2025	2025	2026	20	0.00	0.00	0.00	273.78	
Total		1061.10	...	...	...	...	50.00	344.58	739.87	...	...
Building & Housing Department											
113	Construction of Security Boundary fencing at Raj Bhawan	750.61	2012	28.11.11	27.11.13	90	36.78	562.40	224.99		
114	Construction of Composite Check Post at Reshi	586.68	2011	20.02.15	31.03.25	70		355.99	230.69		
115	Construction of Sub-Divisional Magistrate Complex at Jorethang, South Sikkim.	1067.07	2017	10.08.18	29.07.25	76	200.00	779.41	487.66	1067.07	
116	Construction of Sub-Divisional Magistrate Complex at Rangpo, East Sikkim	540.11	2017	12.04.18	11.10.21	10		52.11	488.00		
117	Construction of Sub-Divisional Magistrate Complex at Yangyang, South Sikkim.	587.18	2017	15.10.18	14.10.20	55	114.42	387.10	314.50		
118	Construction of Yatri Niwas at Krishna Pranami Mangaldham, Namphing, South Sikkim	2120.11	2020-21	20.04.21	19.04.24	45	250.00	750.00	1620.11		
119	Construction of Co-operative Building at Nandugoan, South Sikkim	511.62	2020-21	18.01.21	17.01.24	80	50.00	349.96	211.66		
120	Construction of Phuntsok Choeling Gumpa, Sribadam, West Sikkim	693.70	2020-21			30		100.00	593.70		

(₹ in lakh)

APPENDIX- IX											
COMMITMENTS OF THE GOVERNMENT - LIST OF INCOMPLETE CAPITAL WORKS - Contd.											
Sl. No.	Name of the project/works	Estimated cost of work	Date of Sanction	Year of commencement	Target year of completion	Physical progress of work at the end of the year 2024-25 (in percent)	Expenditure during the year 2024-25	Progressive expenditure to the end of the year 2024-25	Pending payments	Revised cost, if any	Date of revision
Building & Housing Department - Contd.											
121	Construction of Church at Simkharka, Temi-Namphing, South Sikkim	107.29	2020-21	18.03.21	17.03.22	80	60.00	47.29			
122	Construction of Urgen Theme Wasaling Gurung Monastery at Ningreymang, South Sikkim	193.21	2020-21	11.10.21	28.08.25	80	36.81	186.81	43.22		
123	Construction of Niuma Choeling Gumpa near BDO Truring, Namthang, South Sikkim.	67.05	2020-21	24.03.21	23.03.22	60	30.00	37.05			
124	Construction of Pema Choeling Gompa, Salghari, South Sikkim	885.45	2020-21	19.03.21	10.03.26	30	222.46	662.99	885.45		
125	Construction of Pema Wazerling Gumpa at Kateng, South Sikkim	995.92	2020-21	24.03.21	28.08.25	50	100.00	324.83	771.09	995.92	
126	Construction of Norbu-Choling Gumpa, Nagi under Namthang-Rateyapani Constituency	198.70	2021-22	03.02.22	02.02.26	55	100.56	98.14			
127	Construction of Nyagyar Nyingma Zyangchup Choling Gumpa at Buriakhop, West Sikkim.	565.61	2021-22/2024-25	04.03.22	03.03.24	60	100.00	372.43	293.18		
128	Construction of Community Centre at Meerung under Syari Constituency, East Sikkim.	303.21	2021-22	25.03.22	25-Mar	90	75.00	215.76	162.45		
129	Construction of Community centre at Namthang in South Sikkim	790.49	2022-23	26.02.22	10.03.26	35	190.00	600.49			
130	Construction of Multi Purpose community centre at Daragaon, Tadong	782.85	2022-23	17.04.23	17.04.26	40	134.86	225.50	692.20		

APPENDIX- IX											
COMMITMENTS OF THE GOVERNMENT - LIST OF INCOMPLETE CAPITAL WORKS - Contd.											
Sl. No.	Name of the project/works	Estimated cost of work	Date of Sanction	Year of commencement	Target year of completion	Physical progress of work at the end of the year 2024-25 (in percent)	Expenditure during the year 2024-25	Progressive expenditure to the end of the year 2024-25	Pending payments	Revised cost, if any	Date of revision
Building & Housing Department - Contd.											
(₹ in lakh)											
131	Construction of Barracks and Class IV Quarter at Mintogang	331.32	2022-23	07.06.22	06.06.24	80	75.00	276.27	130.05		
132	Construction of Mangkhim at Bikmat	289.70	2022-23	18.01.23	17.01.26	50		79.94	209.76		
133	Construction of Ethnic Cultural centre, Buriakhop, W. Sikkim	10000.00	2017	06.03.18	05.09.20	10		1199.98	8800.02		
134	Construction of Gyan Mandir State Library, Gangtok (Phase-I)	19996.00	2017	25.01.18	24.01.25	50		10275.31	9720.69		
135	Construction of Folk History Centre at Assam Lingzey, Gaucharan (Phase-I)	11000.00	2017	27.02.2018	27.08.20	10		1399.64	9600.36		
136	Conceptualizing, Drawing, Dising of 300 bedded District Hospital at Namchi	75440.00	2020-21	01.03.21	31.08.25	90	31381.00	60381.00	15059.00	75440.00	
137	Construction of Rumlyang Tungron (Stairway to Heaven) at Daramdin, W. Sikkim. SPA	4696.77				40	489.67	1607.60	3589.17	4696.77	
138	Construction of Lepcha Traditional House & Lepcha Art & Architect at Daramdin, W.Sikkim. SPA	155.19		18.03.13	17.03.15		10.33	127.26	38.26		
139	Construction of Nepali Sanskriti Bhawan at Jorethang S.Sikkim	3275.62	2021-22	02.09.21	01.09.24	50	499.99	1074.99	2700.62	3275.62	
140	Construction of Shakti Sthal at Mungrang	9695.95		25.08.18	24.08.25	20		638.47	9057.48	9695.95	
141	Construction of Mini Secretariat	38965.11	2022-23	24.03.23	23.03.26	70	23499.96	28999.96	9965.15	38965.11	
142	Construction of District Administrative Centre at Pakyong	13429.39	2022-23	04.04.23	03.04.26	30	2700.00	4200.00	9229.39		
143	Construction of DAC at Soreng	12500.00		23.03.23	22.03.26	30	2800.00	4381.07	8118.93		

APPENDIX- IX											
COMMITMENTS OF THE GOVERNMENT - LIST OF INCOMPLETE CAPITAL WORKS - Contd.											
Sl. No.	Name of the project/works	Estimated cost of work	Date of Sanction	Year of commencement	Target year of completion	Physical progress of work at the end of the year 2024-25 (in percent)	Expenditure during the year 2024-25	Progressive expenditure to the end of the year 2024-25	Pending payments	Revised cost, if any	Date of revision
(₹ in lakh)											
Building & Housing Department - Concltd.											
144	Construction of New High Court	35367.00	2023	16.03.24	15.03.27	10	512.78	1012.78	34354.22		
145	Construction of Brahma Kumaris Centre at Namchi	1560.56		04.01.24	03.01.26	70	679.74	1479.74	80.82		
146	Construction of Suswasthya Bhawan and Sikkim Nationalised Transport Car Plaza at Siliguri		2023	15.03.24	31.03.27		2000.00	2000.00	17734.76		
147	Construction of Kanchendznpnga State of the Art Convention Centre at Namli, Gangtok Sikkim		2023	15.03.24	14.03.29		1000.00	1000.00	108327.00	109327.00	
148	IAS/IPS Officers Residential Accommodation				31.08.25	50	2000.00	2000.00			
149	Construction of Srijunga-Phase II					60	500.00	1725.43	3669.19	5394.62	
150	Construction of Lepcha Primitive Tribal Tourist Centre			05.02.14	04.02.15	70	500.00	1808.49	1278.77	3087.26	
151	Construction of Unity Mall	15919.00		15.11.24	14.11.27	10	5300.00	5300.00	10619.00		
152	Construction of Police Housing			16.03.24	16.05.25	90	1323.00	2064.85	741.85		
153	Works executed for Celebration of 50 years of Statehood Celebration		2024-25			90	169.57	169.57	43.43		
Total		264368.47	...	...	...	...	76538.91	138467.67	270647.33	252830.77	...
Power Department											
154	Survey, Design, Supply, Engineering, Installation, Testing & Commissioning and Documentations of Gas Insulated Switchgear (GIS) Substations in Gangtok	6000.00	08.05.20	2020	2024	96	0.00	5126.00	4213.00	9338.39	08.05.20

APPENDIX- IX											
COMMITMENTS OF THE GOVERNMENT - LIST OF INCOMPLETE CAPITAL WORKS - Contd.											
Sl. No.	Name of the project/works	Estimated cost of work	Date of Sanction	Year of commencement	Target year of completion	Physical progress of work at the end of the year 2024-25 (in percent)	Expenditure during the year 2024-25	Progressive expenditure to the end of the year 2024-25	Pending payments	Revised cost, if any	Date of revision
Power Department - Contd.											
(₹ in lakh)											
155	Survey, Design, Supply, Engineering, Installation, Testing & Commissioning and Documentations of Gas Insulated Switchgear (GIS) Substations in Gangtok [ADDITIONAL COMPONENT	4192.37	30.05.22	2022	2026	96			4192.37		
156	Renovation and Upgradation of Protection System of ENPD, Sikkim (Part-A: South West)	3079.00	10.12.21	2021	2024	90	500.00	3283.03	1433.97	4717.00	
157	Renovation and Upgradation of Protection System of ENPD, Sikkim (Part-B: North-East)	3018.00	10.12.21	2021	2024	50	9900.00	13986.88	609.12	14596.00	29.02.24
158	Drawing of Optical Ground-wire (OPGW) Cables on Existing 132 KV & 66 KV Transmission Lines and integration of the leftover substations with State Load Dispatch Centre, Sikkim	2599.00	24.05.19	2020	2023	40	0.00	983.00	1616.00		
159	System Augmentation, Renovation, Modernization and strengthening of Powe Transmission and Distribution Network of Sikkim	32159.00	07.03.22	2022	2025	80	14650.00	21605.00	10554.00	33502.00	17.11.23
160	Improvement, upgradation and Revamping of Transmission & Distribution Network of Gangtok Town	3232.54	30.05.22	2022	2024	70	0.00	0.00			

APPENDIX- IX

COMMITMENTS OF THE GOVERNMENT - LIST OF INCOMPLETE CAPITAL WORKS - Contd.											
Sl. No.	Name of the project/works	Estimated cost of work	Date of Sanction	Year of commencement	Target year of completion	Physical progress of work at the end of the year 2024-25 (in percent)	Expenditure during the year 2024-25	Progressive expenditure to the end of the year 2024-25	Pending payments	Revised cost, if any	Date of revision
(₹ in lakh)											
Power Department - Concltd.											
161	System Augmentation, Renovation, Modernization and strengthening of Power Distribution Network of Areas under Gyalsing, Soreng, Namchi and Jorethang.	4997.51	20.03.23	2023	2026	50	3000.00	3000.00	42216.00	7033.60	17.10.22
162	Drawing of 11 KV HT transmission line to Mulukey from 15 MVA 66/11 KV Sub-Station at Rhenock Pakyong District.	366.52	2024	2024	2026		198.76	198.76	167.76		
Total		59643.94	...	...	...	...	28248.76	48182.67	65002.22	69186.99	...
Public Health Engineering Department											
163	Vertical Extension of Existing One Storey Office Building at Pachey, Pakyong	45.08	05.11.24	2023	2024	15	10.00	10.00	35.08		
164	Augmentation of WSS from Bulbulay to Dicheling	200.00	03.08.22	2022	2024	99	58.05	199.95	0.00	0.00	
165	Providing Water Supply to Kyongsa (Navey Busty) under Navey Shotak GPU	451.63	02.07.22	2023	2024	55	10.00	285.63	166.00	0.00	
166	Augmentation of Water Supply to Manbir Colony Gangtok	382.98	03.08.24	2023	2024	25	0.00	150.00	232.98	0.00	

APPENDIX- IX

COMMITMENTS OF THE GOVERNMENT - LIST OF INCOMPLETE CAPITAL WORKS - Contd.

Sl. No.	Name of the project/works	Estimated cost of work	Date of Sanction	Year of commencement	Target year of completion	Physical progress of work at the end of the year 2024-25 (in percent)	Expenditure during the year 2024-25	Progressive expenditure to the end of the year 2024-25	Pending payments	Revised cost, if any	Date of revision
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(₹ in lakh)

Public Health Engineering Department - Contd.

167	Augmentation of Water Supply Distribution Network System including Construction of Reservoir Tank at Lower Shyari, Gangtok	362.88	06.10.23	2024	2027	5	0.00	20.00	342.88		
168	Restoration/Augmentation of Water distribution system for Rangpo / IBM Area	115.53	29.08.21	2021	2022	98	0.00	110.31	5.22	17.62	20.02.24
169	Restoration/Augmentation of water distribution system for Majitar Bagay Khola	113.32	28.09.21	2021	2022	85	19.21	104.12	9.20	15.82	20.02.24
170	Augmentation Ext & Restoration of RWMS for WS to Naya Bazar & Jorhang from Chumbung Source	292.83	02.07.22	2022	2024	55	0.00	100.49	192.34	0.00	
171	Pollution Abatement of River Rani Chu (through Roro Chu) at Gangtok (Zone-I) in Sikkim under (NRCP)	9536.00	28.10.20	2021	2024	68	233.0.09	8278.48	2166.93	909.41	
172	Pollution Abatement of River Rani Chu (through Roro Chu) at Gangtok (Zone-III) in Sikkim under (NRCP)	9466.21	19.07.18	2019	2023	80	445.63	9188.17	696.14	418.30	28.01.23
173	Raising of Man Hole Chambers along NH10 from Hospital Dara to Ranipool	144.32	17.10.23	2023	2024	30	0.00	49.92	94.40	0.00	

APPENDIX- IX											
COMMITMENTS OF THE GOVERNMENT - LIST OF INCOMPLETE CAPITAL WORKS - Concd.											
Sl. No.	Name of the project/works	Estimated cost of work	Date of Sanction	Year of commencement	Target year of completion	Physical progress of work at the end of the year 2024-25 (in percent)	Expenditure during the year 2024-25	Progressive expenditure to the end of the year 2024-25	Pending payments	Revised cost, if any	Date of revision
(₹ in lakh)											
Public Health Engineering Department - Concd.											
174	Pollution Abatement of River Rangit at Geyzing Town, Sikkim under NRCP	8880	13.09.22	2023	2024	40	687.23	3137.28	5742.78	0.00	
175	Pollution Abatement River Teesta at Mangan Town Sikkim under National River Conservation Plan (NRCP) Scheme	9193.54	17.06.22	2022	2025	35	467.69	3078.69	6114.85	0.00	
176	Pollution Abatement River Teesta at Chungthang Town Sikkim under (NRCP) Scheme	3109.47	08.09.22	2023	2024	30	578.88	1388.40	1721.07	0.00	
Total		42293.79	...	...	...	...	2276.69	26101.44	17519.87	1361.15	...
Grand Total		652945.99	...	...	...	...	154595.08	302714.83	512062.63	157389.55	...

Information from Department of Sports and Youth Affairs, Agriculture, Rural Development, Tourism & Civil Aviation and Roads & Bridges Department of the Government of Sikkim are awaited (July 2025).

APPENDIX - X											
MAINTENANCE EXPENDITURE OF THE STATE (SALARY AND NON-SALARY PORTION) - Contd.											
											(₹ in lakh)
Grant No.	Name of the Grant	Head of Expenditure					Description	Components of Expenditure			
								Salary	Non-Salary	Total	
13	Health Care, Human Services and Family Welfare	2059	60	53	61	79	21	...	34.19	34.19	
		2059	60	53	61	80	21				2.45
		2216	5	53	61	76	21	...	32.90	32.90	
14	Home	2059	1	53	0	0	73	...	61.33	61.33	
							Maintenance & Repairs under Home Department				
30	Police	2059	1	53	61	82	27	...	83.11	83.11	
		2216	6	53	61	89	27	...	39.83	39.83	
		2059	80	53	61	83	21	...	6.27	6.27	
31	Energy and Power	2059	80	53	61	84	21	...	18.59	18.59	
		2059	80	53	61	85	21	...	1.10	1.10	
		2059	80	53	61	86	21	...	0.55	0.55	
		2059	80	53	61	87	21	...	0.66	0.66	
		2059	80	53	61	88	21	...	0.66	0.66	
		2059	80	53	61	89	21	...	1.10	1.10	
		2059	80	53	61	90	21	...	2.20	2.20	
		2216	5	53	61	77	21	...	7.87	7.87	
		2216	5	53	61	78	21	...	13.70	13.70	
		2216	5	53	61	79	21	...	1.27	1.27	
		2216	5	53	61	80	21	...	0.50	0.50	
		2216	5	53	61	81	21	...	0.86	0.86	
		2216	5	53	61	82	21	...	0.50	0.50	
		2216	5	53	61	83	21	...	1.68	1.68	
		2216	5	53	61	84	21	...	2.60	2.60	

APPENDIX - X											
MAINTENANCE EXPENDITURE OF THE STATE (SALARY AND NON-SALARY PORTION) - Concl'd.											
							(₹ in lakh)				
Grant No.	Name of the Grant	Head of Expenditure					Description	Components of Expenditure			
								Salary	Non-Salary	Total	
33	Water Security and Public Health Engineering	2059	1	53	61	91	21	Supplies and Materials	...	33.41	33.41
		2059	1	53	61	92	21	Supplies and Materials	...	6.32	6.32
		2059	1	53	61	93	21	Supplies and Materials	...	5.98	5.98
		2059	1	53	61	94	21	Supplies and Materials	...	7.02	7.02
		2216	5	53	61	85	21	Supplies and Materials	...	45.38	45.38
		2216	5	53	61	86	21	Supplies and Materials	...	6.10	6.10
		2216	5	53	61	87	21	Supplies and Materials	...	3.16	3.16
		2216	5	53	61	88	21	Supplies and Materials	...	3.97	3.97
41	Urban Development	2059	80	53	61	65	27	Minor Works	...	1.57	1.57
		2059	80	53	61	66	27	Minor Works	...	1.00	1.00
		2217	1	53	0	44	71	Maintenance of Gangtok Town	...	5.10	5.10
		2217	5	53	0	45	2	Wages	...	26.07	26.07
							Total	...	818.21	818.21	

APPENDIX - XI

MAJOR POLICY DECISIONS DURING THE YEAR OR NEW SCHEMES PROPOSED IN THE BUDGET

(₹ in lakh)

Nature of Policy Decision/New Scheme	Receipts/Expenditure/Both	Recurring/One Time	In case of recurring annual estimates of impact on net cash flows		Annual Expenditure		Likely Sources from which Expenditure on new Scheme to be met		
			Definite Period (specify the period)	Permanent	Revenue	Capital	State's own resources	Central Transfers	Raising Debt (specify)
			Nil						
Total									

Information not received from the State Government.

APPENDIX - XII
COMMITTED LIABILITIES OF THE GOVERNMENT
 (As on 31st March 2025)

Sl. No.	Nature of the Liability	Liability Amount	Likely Sources from which proposed to be			Likely year of the discharge	Liability discharged during the	Balance remainig
			State Own Resources	Central Transfers	Raising Debt (Specify)			
I	Account Payable (*)							
	Total							
II	State's Share in Centrallly Sponsored Schemes							
	Total							
III	Liabilities Arising from Incomplete Projects							
	Total							
IV	Others/Miscellaneous							
	Total							
	Grand Total							

(*) Information has not been received from the Sate Government

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