



GOVERNMENT OF SIKKIM
FINANCE DEPARTMENT
GANGTOK

No.1(2)/89-90/Bud/Fin/०३

Dated: 07-01-2026

CIRCULAR

The Finance Department is in the process of formulating the Annual Budget for the financial year 2026–27. In this context, all Heads of Departments are hereby requested to furnish the projected requirements under all Centrally Sponsored Schemes (CSS), including Tribal Sub-Plan (TSP) and Scheduled Caste Sub-Plan (SCSP), based on the PAB approved or sanction communicated by the concerned Ministry of the Government of India.

The Departments are required to forward a statement indicating the estimated amounts proposed to be included in the Demands for Grants for the financial year 2026–27. The projections shall strictly adhere to the revised fund flow mechanism as prescribed under Office Memorandum F. No. 1(13)/PFMS/FCD/2020 dated 23rd March, 2022, Office Memorandum F. No. 1(13)/PFMS/2020 dated 16th February, 2023, the SNA–SPARSH guidelines, the respective scheme guidelines, and Statement 4A of the Expenditure Profile of the Union Budget.

In respect of any new scheme proposed to be projected or implemented during the financial year 2026–27, the Departments shall also enclose detailed guidelines of the Scheme. Further, Departments are advised to review and rationalize their requirements/allocations under the TSP and SCSP components of the existing Centrally Sponsored Schemes.

In order to ensure realistic budgeting and to avoid instances of excess or short projections under CSS, including TSP and SCSP components, the estimates shall be duly supported by copies of the relevant administrative approvals and/Sanctions issued by the concerned Ministries/Departments of the Government of India.

The requisite information, complete in all respects, shall be furnished to the Budget Division of the Finance Department latest by **20th January, 2026**. In case no information is received within the stipulated timeframe, it shall be presumed that the Department has no proposals for projection under CSS, including TSP and SCSP, for the financial year 2026–27, and the corresponding budgetary projections shall be treated as **NIL**.

Enclosed is the prescribed format as Annexure I.

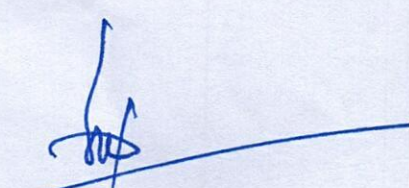
This may be treated as urgent.

Sd/-

**Controller of Accounts – cum – Secretary
Finance Department**

Copy to:-

1. All Secretaries/Heads of Departments.
2. The Registrar General, High Court of Sikkim, Gangtok.
3. The Member Secretary, State Legal Service Authority.
4. The Secretary, Public Service Commission,
5. All Drawing & Disbursing Officers.
6. Guard File.


**Principal Director, Budget
Finance Department**

Annexure I

DEPARTMENT: _____
Centrally Sponsored Scheme - Major Scheme Name: _____
Sub-major Scheme Name: _____

(₹ in lakh)									
Sl. No.	Name of the Detailed Scheme	Component of the CSS (General/TSP/SCSP)	Projected Central Share Amount	Projected State Share Amount	15 Digit Exp. Head as per Demand for Grants	Status for LFY 2025-26(Please mark the relevant info. with (✓) or (X))			
						On boarded to SNA SPARSH	Mother Sanction Received	Expenditure incurred against Mother Sanction Received.	Remarks, if any
1	Existing Scheme:								
a									
b									
c									
d									
2	New Scheme:								
a									
b									
c									
d									

Signature of RCO