

11015/02(20)/2025-Grants
Government of India
Ministry of Tribal Affairs
(Grants Division)

Kartavya Bhawan I, New Delhi
Dated: 13.03.2026

To

The Pay & Accounts Officer,
Ministry of Tribal Affairs,
Kartavya Bhawan I,
New Delhi-110001.

Subject: Grants under Proviso to Article 275(1) of Constitution during 2025-26 to the State Government of Sikkim (Creation of Capital Assets Non-Recurring).

Sir,

I am directed to convey the sanction of the President of India for release of an amount of **Rs. 1,35,06,000/- (Rupees One Crore Thirty-five Lakh Six Thousand only)**, to the Government of **Sikkim** towards Creation of Capital Assets (CCA)- Non-Recurring for **Grants under Article 275(1) of the Constitution** for the year 2025-26 to carry out the activities approved in the PAC meeting held on 11.09.2025 which are as follows: -

Committed Liability: -

(Rs. In lakh)

| SI No. | Activity | Committed Liability for 2025-26 | Amount sought by State for 2025-26 | Amount Approved by PAC for 2025-26 |
|--------|---|---------------------------------|------------------------------------|------------------------------------|
| 1. | Short release of funds during 2022-23 due to UC due. Sanction year 2022-23 Total funds approved: Rs. 966.82 Funds released: Rs. 720.38 lakh | 246.44 | 246.44 | 246.44 |
| 2. | Short release of funds during 2023-24 due to UC due. Sanction year 2023-24 Total funds approved: Rs. 1884.29 Funds released: Rs. 1754.38 lakh | 129.91 | 129.91 | 129.91 |
| 3. | Construction of sports complex at Chawang. Sanction year 2016-17 Total Cost approved: Rs. 300.00 lakh Funds already released: Rs. 250.00 lakh | 50.00 | 50.00 | 50.00 |
| | SUB-TOTAL (CL) | 426.35 | 426.35 | 426.35 |

Laxmi Sharma
13/3/2026
लक्ष्मी शर्मा / LAXMI SHARMA
अवर सचिव / Under Secretary
जनजातीय कार्य मंत्रालय
Ministry of Tribal Affairs
भारत सरकार / Government of India
शास्त्री भवन / Shastri Bhawan
नई दिल्ली / New Delhi

New Activities: -

| (Rs. in lakh) | | | | | |
|-------------------------------|---|--------------------------------|--------------------------------------|--------------------------------------|---|
| S. No. | Activity | Location | Funds sought by State during 2025-26 | Funds approved by PAC during 2025-26 | Remarks |
| GIA-General Activities | | | | | |
| 1 | Strengthening of District Hospital Unit Cost: 50.00 Number of units/ Beneficiaries: 2 unit | Sochakgang, Gangtok and Soreng | 100.00 | 100.00 | PAC approved the proposal. |
| 2 | Bio toilet (Readymade single toilet) for high altitude tourist spots Unit Cost: 140.00 Number of units/ Beneficiaries: 100 unit | | 140.00 | 70.00 | PAC approved total Rs. 140.00 lakh and Rs. 70.00 lakh for 2025-26. |
| | Sub-Total (GG) | | 1433.00 | 170.00 | |
| | Sub-Total (Committed Liabilities) | | | 426.35 | |
| | Grand Total | | | 596.35 | |

Summary of Release

| (Rs. In lakh) | | | |
|---------------|---|---|--------|
| A | State share of allocation for the State of Nagaland during 2025-26 | = | 800 |
| B | Amount approved by PAC for release during 2025-26 | = | 596.35 |
| C | UC Due (-) | = | 135.06 |
| D | Amount already released to the State | = | 461.29 |
| E | Admissible Amount {Share of Allocation – (UC Due+ Amount already Released)} | = | 203.65 |
| F | Amount proposed for release (CCA) | = | 135.06 |

2. UC balance of Rs. 135.06 lakhs from this scheme are still with the State Govt. of Sikkim.

3. You may please transfer the amount immediately to the Government of Sikkim and advise RBI, CAS, Nagpur for crediting the above-mentioned amount to the accounts of the State Government of **Sikkim** in accordance with the procedure laid down in the Ministry of Finance's OM No. 2(45)/ 76-Spl. dated 30.8.1976 as modified by OM of even number dated 16.9.1976 under intimation to Programme Division of the Ministry.


LAXMI SHARMA
 Under Secretary
 Ministry of Tribal Affairs
 Government of India
 Shastri Bhawan
 New Delhi

4. The expenditure to the tune of **Rs. 1,35,00,000/- (Rupees One Crore Thirty-five Lakh Six Thousand only)**, is debitable to the:

| | | |
|-------------------|---|--|
| Major Head '3601' | - | Grants-in-aid to State Governments |
| Sub-major Head 08 | - | Other Transfer/Grants to States |
| Minor Head 796 | - | Tribal Area Sub-Plan |
| 05 | - | Welfare of Scheduled Tribes – Grants under Proviso to Article 275 (1) of the Constitution. |
| 01 | - | Grants under Proviso to Article 275(1) of the Constitution (Charged) |
| 05.01.35 | - | Grants for creation of capital assets (Charged) |
| Demand No. | - | 100 for 2025-26 of the Ministry of Tribal Affairs |

5. The State Government will implement the projects within the amount released by the Ministry during 2025-26 and keeping in view the spirit of the provisions contained under Operational Guidelines for Inter-State allocation of funds and implementation of Programmes / Activities under Proviso to Article 275(1) of Constitution of India, issued by Ministry of Tribal Affairs vide this Ministry's letter NO. 18015/06/2019-Grants dated 30.12.2025 and other relevant instructions issued from time to time.

6. State Government shall ensure immediate transfer of funds to respective implementing agencies for implementation of activities to be approved by MoTA PAC / Competent Authority. Progress Reports of Grants under Article 275(1) of Constitution of India may be furnished in the format prescribed by MoTA. A Certificate of actual utilization of the grants received for the purpose, for which it has been sanctioned, is to be furnished to the Ministry as per provisions of General Financial Rules (GFR), 2017 amended from time to time. As per Rule 230(8) of GFR-2017, stating that all the interest and earning against Grants-in-Aid should be remitted to the Consolidated Fund of India.

7. Article 275(1) Grants is an additive to State Plan funds and efforts for Tribal Development. Funds under Article 275(1) Grants must be utilized for raising socio-economic level of Schedule Tribes commensurate with objectives enshrined in para 2.1 and 2.2 of revised guidelines dated 30.12.2025.

8. The State Government has to ensure that grant-in-aid is used for the purpose for which it is sanctioned after following due procedure in a transparent manner and after obtaining all necessary clearances as required under the various Central/ State Acts, Rules, regulations, etc. In case of construction of infrastructure facilities, norms and Schedule of Rates (SOR) fixed by the State Government should be followed.

9. The progress reports of every quarter should be furnished indicating the physical and financial progress as per prescribed format already circulated and revised from time to time. A Certificate of actual utilization of the grants received for the purpose for which it was received, may be furnished to the Ministry as per provision of GFR 2017.

10. State to ensure that there is no duplication of activities under any other schemes.

Laxmi Sharma
13/31/2026

लक्ष्मी शर्मा / LAXMI SHARMA
अवर सचिव / Under Secretary
जनजातीय कार्य मंत्रालय
Ministry of Tribal Affairs
भारत सरकार / Government of India
शास्त्री भवन / Shastri Bhawan
नई दिल्ली / New Delhi

11. This sanction issues in exercise of the delegated powers in consultation with Integrated Finance of the Ministry of Tribal Affairs vide their FTS No. 29550/JS&FA/2025 dated 12.03.2026.

12. Certified that this sanction has been noted at S. No 24 in the register of grants 2025-26.

Yours faithfully,

Laxmi Sharma
13/3/2026

(Laxmi Sharma)

Under Secretary to the Govt. of India
लक्ष्मी शर्मा / LAXMI SHARMA
अवर सचिव / Under Secretary
जनजातीय कार्य मंत्रालय
Ministry of Tribal Affairs
भारत सरकार / Government of India
शास्त्री भवन / Shastri Bhawan
नई दिल्ली / New Delhi

Copy forwarded for information and necessary action to: -

1. Director of Audit, Central Revenues, AGCR Building, ITO, New Delhi.
2. Accountant General, Sikkim, Gangtok.
3. Principal Secretary, Finance Department, Government of Sikkim, Gangtok.
4. Secretary, Planning Department, Government of Sikkim, Gangtok.
5. Principal Secretary, Department of Social Justice, Empowerment & Welfare, Government of Sikkim, Gangtok.
6. Commissioner, Department of Social Justice, Empowerment & Welfare, Government of Sikkim, Gangtok.
7. Niti Aayog, Plan Coordination, Niti Bhawan, New Delhi.
8. The Principal Resident Commissioner, Government of Sikkim, Sikkim Bhawan, New Delhi.
9. Ministry of Finance (Department of Expenditure), PF-I Section, North Block, New Delhi.
10. National Commission for Scheduled Tribes, Lok Nayak, Bhawan, 5th Floor, New Delhi.
11. AS(NJK)/ Dir (IFD)/ Hindi Section / Sanction Folder/ NIC.

Laxmi Sharma
13/3/2026

(Laxmi Sharma)

Under Secretary to the Govt. of India
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अवर सचिव / Under Secretary
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