

ANNUAL REVIEW ON THE WORKING OF PUBLIC WORKS DIVISIONS

FOR THE YEAR
2021-22



लोकहितार्थं सत्यनिष्ठा
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GOVERNMENT OF SIKKIM

PREFACE

This edition of the annual review by the office of the Sr. Dy. Accountant General (A&E), Sikkim is a report on the working of the 41(Forty one) Public Works Divisions and 3(Three) other Accounts Rendering Units (ARU) in the State of Sikkim for the financial year 2021-22. The aim of this review is to bring to the notice of the State Government the performance of the Public Works and Forest Divisions in maintenance of their accounts.

After decentralization of payment system of the Government of Sikkim w.e.f 01.08.2003, the Chief Pay and Accounts Officer in each District viz., East, West, North and South district maintain initial and subsidiary accounts and render monthly compiled accounts to the Dy. Accountant General(A&E) Sikkim. This review also highlights the findings of audit of the division conducted by the office of the Accountant General (Audit), Sikkim.

The review also gives recommendations for increasing the efficacy and accuracy of accounts in the divisions.



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HIGHLIGHT

1. **Delay in rendition of accounts (Para 2.2)**

Delay in timely rendition of monthly compiled accounts of Works Divisions by the respective district Pay and Accounts Offices along with other Account Rendering Unit affected the closing of the accounts during 2021-22. The review revealed that in almost all cases the concerned Pay and Accounts Office did not submit the accounts within the scheduled dates in spite of the delay being brought to the notice of concerned authorities regularly. Extent of delay in average for submission of accounts during 2021-22 was as under:-

Sl. No.	Name of accounts rendering units	Extent of delay in average
1.	Headquarters, Gangtok	3.91 days
2.	CPAO, East	7.08 days
3.	CPAO, West	3.75 days
4.	CPAO, South	8.25 days
5.	CPAO, North	3.58 days
6.	Land Revenue	2.3 days
Others:		
1.	Sikkim Nationalised Transport(SNT)	12.08 days
2.	Directorate of Lotteries(Finance)	13.41 days

2. **Classification in Receipt Accounts (Para 4.2)**

Estimate of Receipt book laid before the legislature provides direction for proper accounting in the realization of State revenue. In some cases, few divisions did not mention the complete classification of receipt heads in the monthly accounts.

3. **Schedule of expenditure not submitted (Para 4.3)**

Schedule of works expenditure in Form 64 was not received from most of the Public Works Divisions except Power Department in the PAO/East, PAO/West Districts and SNT Division.

4. List of accounts not submitted (Para 4.4)

List of accounts in Form-83 in terms of Para 368 of the Sikkim Public Works Code was not maintained properly along with the compiled accounts in respect of few divisional accounts as detailed in Annexure-I.

5. Schedule of Deposit Works not submitted (Para 4.6)

Schedule of deposit works in Form 65 were not received from all other works division except Pay & Accounts under West District.

6. Audit notes not replied to by the Divisions (Para 5.2)

In respect of PWD/Irrigation Divisions

- (i) Total no. of IRs issued : 12
- (ii) Total no. of Paras issued : 81
- (iii) Reply received : 01
- (iv) Reply not received : 80

7. Major irregularities in local audit (Para 6.1)

The number of major irregularities noticed during the audit of various Public Works and Forest divisions are as under:

Sl. No.	Name of the Department	Number of Paras
1.	Roads & Bridges	03
2.	Public Health & Engineering	04
3.	Irrigation Department	03
4.	Rural Dev. Department	10
5.	Urban Development	06
Total:		26

CHAPTER - 1**INTRODUCTION**

There are 41 (Forty one) Public Works accounts rendering units and 3 (three) others under different departments. Consequent upon the decentralization of accounts by the State Government w.e.f 01.08.2003, all the divisional Works accounts except Land Revenue Department are now compiled according to the provisions contained in the Sikkim Public Works Code by the respective Pay & Accounts Office (Works Cell) in the Headquarters and districts and are rendered to the Office of the Senior Deputy Accountant General (A&E), Sikkim, Gangtok. The details are as below:-

Sl.No	Name of the Departments	Monthly Compiled Accounts rendering units					TOTAL
		HQs. Gtk.	CPAO (East)	CPAO (West)	CPAO (South)	CPAO (North)	
WORKS DIVISION							
1.	Roads & Bridges	-	1	1	1	1	4
2.	Buildings & Housing	-	1	1	1	1	4
3.	RMDD	-	1	1	1	1	4
4.	PHE	-	1	1	1	1	4
5.	Education Eng. Cell	-	1	1	1	1	4
6.	Irrigation & FC	-	1	1	1	1	4
7.	Health & Family Welfare	-	1	-	-	-	1
8.	UD&HD	-	1	-	1	-	2
9.	Power	-	1	1	1	1	4
10.	Land Revenue	-	1	1	1	1	4
11.	Animal Husbandry	1	-	-	-	-	1
13.	Civil Aviation & Tourism	1	-	-	-	-	1
14.	Horticulture	1	-	-	-	-	1
15.	Food Security & Agri.	1	-	-	-	-	1
16.	Fisheries	-	1	-	-	1	2
TOTAL		4	11	8	9	9	41
Others:							
1.	Land Revenue(Hqr)	1	-	-	-	-	1
2.	Sikkim Nationalised Transport	1	-	-	-	-	1
3.	Directorate of Lotteries(Finance)	1	-	-	-	-	1
TOTAL		3	-	-	-	-	3

Note: (1) Land Revenue Department (Headquarter) (2) Sikkim Nationalised Transport and (3) Directorate of Lotteries (Finance) are being a works department are still functioning as a self-cheque drawing department. The concerned department prepares the monthly compiled accounts by itself and renders them directly to the Office of the Sr. Deputy Accountant General(A&E), Sikkim, Gangtok

CHAPTER – II

2. Submission of Monthly Accounts

2.1 Codal provision regarding submission of Accounts

Each Pay & Accounts Office (Works Cell) forms an accounting unit under the charge of the Chief Pay & Accounts officer who is responsible for the up-to-date and proper maintenance of initial accounts of Public Works transactions. It is the duty of the Chief Pay & Accounts Officer to ensure submission of the monthly accounts in a complete shape to the Office of the Sr. Deputy Accountant (A&E), Sikkim, Gangtok by the 10th of the following month (except 15th for March accounts) to which the transactions relate.

2.2 Delay in submission of Accounts

Delay in timely rendition of monthly compiled accounts by the Pay & Accounts Office (Works Cell) results in delayed closure of monthly accounts and in some cases, even exclusion of these accounts as a result of which monthly civil accounts compiled and submitted by this office to the State Government do not give a true and correct picture of the financial position of the State. Non-submission of monthly accounts by the due date also upsets the time schedule laid down by the Comptroller & Auditor General of India for finalizing the Finance & Appropriation Accounts of the State.

The table in **Annexure-II** gives the dates on which the monthly accounts for various Public Works under different departments were received in this office. The maximum extent of delay in rendition of monthly compiled accounts was as under:-

Sl. No.	Name of accounts rendering units	Extent of delay in number of days during 2021-22
1.	Headquarters, Gangtok	00 to 14 days
2.	CPAO, East	00 to 32 days
3.	CPAO, West	00 to 25 days
4.	CPAO, South	00 to 38 days
5.	CPAO, North	00 to 28 days
6.	Land Revenue	00 to 28 days
	Others	
1	Sikkim Nationalised Transport	00 to 58 days
2	Lotteries(Finance)	00 to 42 days

2.3 **Wanting vouchers**

Wanting voucher observed during course of monthly accounts are settled immediately. Hence, there are no record of voucher which are awaited till the close of the year 2021-22.

CHAPTER – III**3. RECONCILIATION OF ACCOUNTS****3.1 Reconciliation of accounts.**

The departmental officers are required to verify the figures of the monthly accounts as submitted by each CPAO or Self Cheque Drawing Department offices with those booked in the Office of the Sr. Deputy Accountant General (A&E), Sikkim either from the data uploaded in the office website by login to <https://cag.gov.in/ae/sikkim/en> or through physical presence to ensure the correctness of accounts in all respect. There is no arrear of reconciliation for the year under review.

3.2 Rectification of misclassification

During the year 2021-22, a total of 59 transfer entries were initiated for rectification of the misclassification noticed at the time of reconciliation from respective divisions.

Details are as below:-

Name of Departments	No. of Transfer Entries adjusted					Total	Amt. involved in (₹) Rupees
	HQ	East	West	South	North		
Land Revenue	1	2	-	-	1	4	113429651
Roads & Bridges	-	7	1	2	1	11	1134991053
Buildings	-	2	1	-	2	5	1488466
PHE	-	1	2	2	-	5	6618220
Irrigation	-	2	1	-	1	4	2653894
Education	-	1	1	1	1	4	817344
UDHD	-	4	-	-	-	4	846330
Power	-	1	1	4	1	7	2038562
Rural Development	-	1	1	1	2	5	2342464
Health & Family Welfare	-	2	-	-	-	2	103015
Animal Husbandry, V.S	1	-	-	-	-	1	19971
Tourism	4	-	-	-	-	4	26550014
Food Security,	1	-	-	-	-	1	2280
Fisheries	-	1	-	-	-	1	41951
Sikkim Nationalised Transport	-	-	-	-	-	2	492598
	Total					60	1288410737

3.3 Un-encashed cheques

Rule 57, Chapter VI of Sikkim Public Works code 2009 stipulates that if a cheque is issued by the Government, for payment of any sum, due by the Government and it is acknowledged, payment shall be deemed to have been made. On rendition of monthly works accounts by the Accounts rendering Units, paid cheques of all the divisions as per the List of Payment received from the Treasuries are paired-off confirming the actual payment made to the payee.

The Table in the **Annexure –III** gives the records of **736** numbers of un-encashed cheques amounting to ₹ 14,87,53,690/- pertaining to various divisions that are lying un-encashed for the period more than its validity.

CHAPTER-IV**4. DEFECTS IN THE PREPARATION OF MONTHLY ACCOUNTS****4.1 Monthly accounts (SPWD Form 80) and Temporary advances**

In terms of Para 354 of the Sikkim Public Works Code, monthly compiled accounts are required to be prepared in Form 80. It was observed from the schedule of monthly accounts that certificates of temporary advances lying unadjusted were not recorded in Form 80 in respect of the divisions where temporary advances were made and adjusted subsequently. All the divisions are required to be maintained the amount of such advances under the schedule.

4.2 Classification of receipts

The treasuries renders the compiled accounts in respect of Works Accounts where the sum of transactions are exhibited with complete classification in the prescribed form. During the course of booking of transactions from the monthly accounts, it was observed that classification of receipt heads was not fully recorded as per the transaction taken place under receipts head of account in most of the Pay and Accounts Offices.

4.3 Schedule of works expenditure not submitted

In terms of Para 297 and 365 of the Sikkim Public Works Code, Schedule of Works expenditure are required to be prepared in Form 64 separately for expenditure relating to each of the Major Heads in respect of works on which expenditure has been incurred. Such schedules were found to be wanting in respect of all the departments functioning under the Public Works system except PAO/West district, Power department under PAO/East and SNT division.

4.4 **List of accounts accompanying the monthly accounts**

In terms of Para 368 of the Sikkim Public Works Code, a list of accounts accompanying the monthly compiled accounts is required to be submitted in Form 83. (Specimen copy enclosed as Annexure I). It was observed that only Pay & Accounts Office, West have submitted in prescribed form so far. The Officers who are responsible for submission of monthly compiled accounts are required to be more particular and should exercise proper checks of the monthly accounts before their submission to the office of the Sr. Dy. Accountant General (A&E), Sikkim, Gangtok.

4.5 **Schedule of deposit works not submitted**

In terms of para 365 of the Sikkim Public Works Code, the schedule of deposit works should be prepared in Form 65 showing the name of work, head of accounts, opening balance, credit & debit, expenditure during the month and progressive expenditure at the end of the month are required to be submitted to the Office of the Sr. Dy. Accountant General (A&E), Sikkim along with compiled accounts. Such schedules were not submitted in respect of all the Public Works departments except Pay & Accounts Office, West district.

CHAPTER-V

5. COMMON TYPE OF IRREGULARITIES NOTICED IN AUDIT OF VOUCHERS

5.1 Particulars of Audit observations noticed for the period 2021-22 during the audit of vouchers for which no replies have been received:

Department	Nature of Observation
Energy & Power	Irregular payment amounting to ₹ 26.62 lakh
Building & Housing	Irregular payment amounting to ₹ 14.60 lakh

5.2 Compliance to Inspection Reports(IRs) not received in respect of Public Works Divisions

(i) Total Inspection Reports issued :	12
(ii) Total paras issued :	81
(iii) Reply received :	1
(iv) Replies not received :	80

CHAPTER-VI**IMPORTANT IRREGULARITIES NOTICED IN THE LOCAL AUDIT
INSPECTION OF PUBLIC WORKS/IRRIGATION DIVISIONS.**

IR No:	Para No:	Nature of Irregularities
21/21-22 Secretary, Rural Development Department	01	Irregular Diversion of 3 percent of Administrative scheme(MGNERGA) fund of ₹ 3.87 crore on payment of salary
	02	Unauthorized expenditure of loan fund amounting to ₹ 1.38 crore and unjustified interest burden of ₹ 2.61 crore
	03	Loss of revenue of ₹ 7.03 crore annually due to injudicious decision of the Government to avail Housing Loan at fixed rate of interest for 20 years
	04	Blockage of ₹ 17.12 crore due to idling of items for more than two years
	05	Shortage/discrepancies in store balances of items for distribution to the beneficiaries during Gram Swaraj Mela valuing ₹ 8.37 crore
24//21-22 Chief Executive Officer, Pradhan Mantri Gram Sadak Yojana	01	Irregular Grant of interest free Mobilisation Advance (MA) to the tune of ₹ 17.83 crore and loss of interest of ₹ 5.62 crore besides non-commencement of works despite payment of MA
	02	Wasteful expenditure of ₹ 1.49 crore
	03	Idling of stock materials of ₹ 8.74 crore
	04	Unwarranted inclusion of WBM-III of ₹ 5.58 crore
20/21-22 Empowered Officer, National Rural Drinking Water Programme	01	Unwarranted purchase of stock materials resulted in idling of GI Pipes worth ₹ 2.27 crore besides blockage of fund
11//21-22 PCE-cum-Secy., Public Health Engineering Department	01	Implementation of project "Providing Drinking Water Supply for Sikkim University at Yangang from Barfund Khola and other two sources in South Sikkim and observations thereof
	02	Delay in completion of IT system for Water Supply Management and other irregularities in implementation of project
	03	Implementation of Singtam Water Supply Scheme- Abnormal delay in completion of civil works, partial supply and non-commissioning of project due to absence of complete installation and commissioning of water meters

11/21-22 Divisional Engineer, Namchi, Public Health Engineering Department	01	Non-realization of water charges of ₹ 1.05 crore
38/21-22 Secretary, Urban Development Department	01	Shortcomings in Implementation of AMRUT scheme
	02	Failure to realise targeted progress and intended benefits and loss to State due to delay in completion of Kishan Bazaar, Gangtok
	03	Unwarranted engagement of Consultants & avoidable expenditure of ₹ 1.30 crore
	04	Incorporation of excess/unwarranted quantities of pavement layers and excess depiction of disposal of spoils in the work Improvement/strengthening of Urban roads in Gangtok
	05	Extension of Central Park, Namchi- cost escalation due to tardy progress of ₹ 4.86 crore
37/21-22 Project Director, Sikkim Urban Development Agency, Urban Dev. Department	01	Loss of interest revenue of ₹ 77 lakh to SUDA due to non-investment of surplus funds at higher rate of interest
75/21-22 PCE-cum-Secretary, Roads & Bridges	01	Wasteful expenditure of ₹ 1.68 crore
	02	Idling of Store
	03	Delayed execution, avoidable cost escalation and idling of Bridge materials in on construction of road from Dong Ambotey School to Harrabotey
48/21-22 PCE-cum-Secretary, Water Resource Department	01	Unauthorised expenditure of ₹ 40.57 crore
	2(a)	Unproductive expenditure of ₹ 13.95 crore
	2(b)	Loss of FMP Fund amounting to ₹ 55.39 crore
	03	Idling of Minor Irrigation Schemes valuing to ₹ 51.52 crore

Annexure – I**Form-83****(Referred to in Para 4.4)****LIST OF ACCOUNTS TO BE SUBMITTED TO THE OFFICE OF THE
SR. DEPUTY ACCOUNTANT GENERAL (A&E)**

FORM NO.	NAME OF DOCUMENT
80	MONTHLY ACCOUNTS
46A	SCHEDULE OF REVENUE REALISED
74	CLASSIFIED ABSTRACT OF EXPENDITURE
64	SCHEDULE OF WORKS EXPENDITURE
61	SCHEDULE DOCKETS(FOR EACH WORK) WITH TRANSFER ENTRY ORDERS, VOUCHERS
73	STOCK ACCOUNT
69	SCHEDULE OF CREDIT/DEBIT TO PURCHASE SUPPORTED BY TEOs
70	SCHEDULE OF MISC. PUBLIC WORKS ADVANCES
76	SCHEDULE OF CREDIT/DEBIT TO MISC. HEAD OF ACCOUNTS
79	SCHEDULE OF DEPOSITS
65	SCHEDULE OF DEPOSIT WORKS

ANNEXURE – II

Sl. No	Name of the accounts rendering units	Due date of receipt	Actual date of receipt of monthly compiled accounts from Treasury, Pay & Accounts Office (Works Cell)											
			April'21	May'21	June'21	July'21	Aug'21	Sept'21	Oct'21	Nov'21	Dec'21	Jan'22	Feb'22	Mar'22
1.	PAO HQ	10 th of the following month	24.05.21	On Time	On Time	15.08.21	On Time	21.10.21	15.11.21	On Time	19.01.21	On Time	On Time	18.04.22
1.	CPAO, East	--do--	04.06.21	12.07.21	12.07.21	18.08.21	13.09.21	11.10.21	11.11.21	On Time	18.01.22	On Time	On Time	15.04.22
2.	CPAO, West	--do--	04.06.21	16.06.21	On Time	On Time	On Time	On Time	12.11.21	On Time	17.01.22	On Time	On Time	20.04.22
3.	CPAO, South	--do--	17.06.21	17.06.21	12.08.21	13.08.21	16.09.21	25.10.21	17.11.21	16.12.21	19.01.22	On Time	On Time	26.04.22
4.	CPAO, North	--do--	07.06.21	On Time	On Time	On Time	On Time	11.10.21	17.11.21	On Time	17.01.22	On Time	On Time	20.04.22
5.	Land Revenue	--do--	07.06.21	On Time	On Time	On Time	On Time	On Time	On Time	On Time	On Time	On Time	On Time	15.04.22
6	SNT	--do--	07.07.21	08.06.21	On Time	19.8.21	On Time	22.10.21	22.11.21	14.12.21	20.01.22	On Time	On Time	27.04.22
7	Lotteries	--do--	21.06.21	07.07.22	26.7.21	12.08.21	15.09.22	26.10.21	17.11.21	25.12.21	19.01.22	19.02.22	21.03.22	20.4.22

* Due date for submission of March accounts is 15th of the following month.

* Issues on delay in rendition of monthly compiled accounts by the Pay & Accounts Office (Works Cell)/P.W Divisions, if any were brought to the notice of the Pr. Secretary, Finance Department vide Pr. Accountant General's monthly demi-official letter.

ANNEXURE – III**Division wise list of Un encashed cheque**

<u>Amount</u>	<u>Cheque No.</u>	<u>Date</u>	<u>Division(s)</u>
1700	786759	23-FEB-05	Building & Housing N. Plan (EAST)
35240	402796	31-MAR-05	Building & Housing Plan (EAST)
9593	403903	31-MAR-05	Building & Housing Plan (EAST)
3870	414123	29-DEC-05	Building & Housing Plan (EAST)
7760	429307	15-MAR-07	Building & Housing Plan (EAST)
556462	460539	10-FEB-10	Building & Housing Plan (EAST)
2631	469605	25-AUG-10	Building & Housing Plan (EAST)
13650	492478	08-FEB-13	Building & Housing Plan (EAST)
222249	497309	30-MAR-13	Building & Housing Plan (EAST)
9960	497311	30-MAR-13	Building & Housing Plan (EAST)
495000	145643	31-MAR-16	Building & Housing Plan (EAST)
447025	145644	31-MAR-16	Building & Housing Plan (EAST)
4866	178512	11-FEB-17	Building & Housing Plan (EAST)
500000	181844	18-AUG-17	Building & Housing Plan (EAST)
80039	203213	26-SEP-18	Building & Housing Plan (EAST)
13000	258465	23-MAR-20	Building & Housing Plan (EAST)
140572	266603	04-MAR-21	Building & Housing Plan (EAST)
252539	266687	30-MAR-21	Building & Housing Plan (EAST)
26457	263053	31-MAR-21	Building & Housing Plan (EAST)
3466	263065	31-MAR-21	Building & Housing Plan (EAST)
96919	263128	31-MAR-21	Building & Housing Plan (EAST)
6990	263142	31-MAR-21	Building & Housing Plan (EAST)
31981	263145	31-MAR-21	Building & Housing Plan (EAST)

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73612	264033	29-JUN-21	Building & Housing Plan (EAST)
40000	152422	16-AUG-21	Building & Housing Plan (EAST)
202577	150025	09-DEC-21	Building & Housing Plan (EAST)
6959	150074	30-DEC-21	Building & Housing Plan (EAST)
7585	150101	31-DEC-21	Building & Housing Plan (EAST)
2450	152406	16-MAR-22	Building & Housing Plan (EAST)
470	400763	24-MAY-06	Building & Housing Plan (NORTH)
9260	423822	31-MAR-07	Building & Housing Plan (SOUTH)
1261	433816	29-MAR-08	Building & Housing Plan (SOUTH)
1052820	113054	08-OCT-13	Building & Housing Plan (SOUTH)
1815	485312	15-MAR-13	Building & Housing Plan (WEST)
4777	485313	15-MAR-13	Building & Housing Plan (WEST)
28138	822136	17-OCT-07	Education Engineering Cell Non-Plan (EAST)
901	708812	11-FEB-04	Education Engineering Cell Non-Plan (SOUTH)
901	708815	17-MAR-04	Education Engineering Cell Non-Plan (SOUTH)
2997	833909	05-FEB-08	Education Engineering Cell Non-Plan (SOUTH)
877	747106	11-FEB-04	Education Engineering Cell Non-Plan (WEST)
4747	858208	31-JAN-11	Education Engineering Cell Non-Plan (WEST)
59697	386202	12-MAR-04	Education Engineering Cell Plan (EAST)
404	175374	23-SEP-16	Education Engineering Cell Plan (EAST)
2070	198024	24-MAR-18	Education Engineering Cell Plan (EAST)
100	200409	28-AUG-18	Education Engineering Cell Plan (EAST)
134220	224364	20-DEC-19	Education Engineering Cell Plan (EAST)
30245	258610	12-MAR-20	Education Engineering Cell Plan (EAST)
34702	258695	22-OCT-20	Education Engineering Cell Plan (EAST)
489271	464438	20-DEC-11	Education Engineering Cell Plan (NORTH)
4268	494078	31-MAR-14	Education Engineering Cell Plan (WEST)
674222	172343	31-MAR-17	Fisheries Plan (EAST)
67815	172393	31-MAR-19	Fisheries Plan (EAST)
920000	264904	31-MAR-22	Fisheries Plan (EAST)
465200	121142	31-MAR-18	F.S. & Agriculture Dev. Department

108936	121812	31-MAR-20	F.S & Agriculture Development Department,
325000	836399	30-JUN-08	Health & Family Welfare Non-Plan (EAST)
36900	283326	02-JUN-04	Health & Family Welfare Plan (EAST)
53649	387226	02-JUN-04	Health & Family Welfare Plan (EAST)
10759	387227	02-JUN-04	Health & Family Welfare Plan (EAST)
7740	387229	02-JUN-04	Health & Family Welfare Plan (EAST)
238000	102050	30-SEP-13	Health & Family Welfare Plan (EAST)
79282	199471	31-MAR-19	Health & Family Welfare Plan (EAST)
823510	257718	14-FEB-20	Health & Family Welfare Plan (EAST)
92995	257719	14-FEB-20	Health & Family Welfare Plan (EAST)
32256	260375	07-SEP-20	Health & Family Welfare Plan (EAST)
18576	118455	14-FEB-14	Horticulture and Cash Crops Dev Department
1000	836515	07-JUL-08	Irrigation & Flood Control Non-Plan (EAST)
1106162	100163	01-AUG-13	Irrigation & Flood Control Non-Plan (EAST)
9200	147130	31-MAR-16	Irrigation & Flood Control Non-Plan (EAST)
888	748241	08-DEC-04	Irrigation & Flood Control Non-Plan (WEST)
2100	376168	27-FEB-04	Irrigation & Flood Control Plan (EAST)
2100	388441	31-JUL-04	Irrigation & Flood Control Plan (EAST)
2730	388463	23-AUG-04	Irrigation & Flood Control Plan (EAST)
2100	388464	23-AUG-04	Irrigation & Flood Control Plan (EAST)
740	414906	02-FEB-06	Irrigation & Flood Control Plan (EAST)
6310	414929	21-FEB-06	Irrigation & Flood Control Plan (EAST)
2225	417952	02-MAY-06	Irrigation & Flood Control Plan (EAST)
34423	482310	24-NOV-11	Irrigation & Flood Control Plan (EAST)
7833	496949	30-APR-13	Irrigation & Flood Control Plan (EAST)
35720	111126	12-SEP-14	Irrigation & Flood Control Plan (EAST)
119724	147124	31-MAR-16	Irrigation & Flood Control Plan (EAST)
198902	183182	20-NOV-17	Irrigation & Flood Control Plan (EAST)
911370	200609	31-MAR-18	Irrigation & Flood Control Plan (EAST)
247496	200615	31-MAR-18	Irrigation & Flood Control Plan (EAST)
284546	200677	31-MAR-18	Irrigation & Flood Control Plan (EAST)

24120	200705	31-MAR-18	Irrigation & Flood Control Plan (EAST)
375812	200706	31-MAR-18	Irrigation & Flood Control Plan (EAST)
71732	200713	30-APR-18	Irrigation & Flood Control Plan (EAST)
9994	203985	27-OCT-18	Irrigation & Flood Control Plan (EAST)
74995	206838	27-MAR-19	Irrigation & Flood Control Plan (EAST)
33089	206845	27-MAR-19	Irrigation & Flood Control Plan (EAST)
59405	206863	27-MAR-19	Irrigation & Flood Control Plan (EAST)
656400	220982	31-MAR-19	Irrigation & Flood Control Plan (EAST)
440175	221588	31-MAR-19	Irrigation & Flood Control Plan (EAST)
53759	221901	31-MAR-19	Irrigation & Flood Control Plan (EAST)
9243	401493	31-MAR-07	Irrigation & Flood Control Plan (NORTH)
7435	395516	22-JUN-05	Irrigation & Flood Control Plan (SOUTH)
1650	395522	23-JUN-05	Irrigation & Flood Control Plan (SOUTH)
1650	395592	17-DEC-05	Irrigation & Flood Control Plan (SOUTH)
34723	433527	31-MAR-08	Irrigation & Flood Control Plan (SOUTH)
8360	476810	17-JAN-11	Irrigation & Flood Control Plan (SOUTH)
124569	215010	31-MAR-19	Irrigation & Flood Control Plan (SOUTH)
125372	215012	31-MAR-19	Irrigation & Flood Control Plan (SOUTH)
127345	217761	20-FEB-20	Irrigation & Flood Control Plan (SOUTH)
1316	270884	17-MAR-22	Irrigation & Flood Control Plan (SOUTH)
4600	381357	01-JUL-04	Irrigation & Flood Control Plan (WEST)
2428	379645	18-MAR-05	Irrigation & Flood Control Plan (WEST)
1250	379649	18-MAR-05	Irrigation & Flood Control Plan (WEST)
1900	407847	25-OCT-05	Irrigation & Flood Control Plan (WEST)
2291	471645	26-OCT-10	Irrigation & Flood Control Plan (WEST)
2323	471647	26-OCT-10	Irrigation & Flood Control Plan (WEST)
21805	478543	18-OCT-11	Land Revenue Department, (Plan), Gangtok
279135	495407	02-MAR-13	Land Revenue Department, (Plan), Gangtok
100	125072	08-NOV-13	Land Revenue Department, (Plan), Gangtok
178290	125172	27-NOV-13	Land Revenue Department, (Plan), Gangtok
153250	108257	22-MAR-14	Land Revenue Department, (Plan), Gangtok

113295	126236	21-JUN-14	Land Revenue Department, (Plan), Gangtok
5462	126384	01-SEP-14	Land Revenue Department, (Plan), Gangtok
13408	126408	10-SEP-14	Land Revenue Department, (Plan), Gangtok
30658	126903	27-MAR-15	Land Revenue Department, (Plan), Gangtok
92699	127122	01-JUN-15	Land Revenue Department, (Plan), Gangtok
143665	127728	21-MAR-16	Land Revenue Department, (Plan), Gangtok
2804	127871	25-MAY-16	Land Revenue Department, (Plan), Gangtok
7825	128585	15-SEP-17	Land Revenue Department, (Plan), Gangtok
18385	128671	01-NOV-17	Land Revenue Department, (Plan), Gangtok
53899	238084	13-DEC-19	Land Revenue Department, (Plan), Gangtok
1978	238402	08-DEC-20	Land Revenue Department, (Plan), Gangtok
2093	238403	08-DEC-20	Land Revenue Department, (Plan), Gangtok
2620	238715	31-MAR-21	Land Revenue Department, (Plan), Gangtok
970	798125	05-DEC-12	Land Revenue Department, NORTH (Non Plan)
970	798127	05-DEC-12	Land Revenue Department, NORTH (Non Plan)
1940	798135	05-DEC-12	Land Revenue Department, NORTH (Non Plan)
1940	798137	05-DEC-12	Land Revenue Department, NORTH (Non Plan)
970	798156	23-JAN-13	Land Revenue Department, NORTH (Non Plan)
97059	894815	10-DEC-13	Land Revenue Department, NORTH (Non Plan)
4290	154596	15-OCT-15	Land Revenue Department, NORTH (Non Plan)
4290	155455	31-MAR-16	Land Revenue Department, NORTH (Non Plan)
3510	155457	31-MAR-16	Land Revenue Department, NORTH (Non Plan)
14060	155753	15-JUL-16	Land Revenue Department, NORTH (Non Plan)
41485	157080	23-AUG-17	Land Revenue Department, NORTH (Plan)
18590	229400	16-MAR-21	Land Revenue Department, NORTH (Plan)
304	231185	30-MAR-22	Land Revenue Department, NORTH (Plan)
4655	231369	31-MAR-22	Land Revenue Department, NORTH (Plan)
23951	114883	27-OCT-14	Land Revenue Department, SOUTH (Non Plan)
43652	115629	26-MAR-15	Land Revenue Department, SOUTH (Non Plan)
94500	869604	15-DEC-10	Land Revenue Department, WEST (Non Plan)
54345	869605	15-DEC-10	Land Revenue Department, WEST (Non Plan)

6754	870643	10-DEC-12	Land Revenue Department,	WEST (Non Plan)
2000	899374	01-NOV-13	Land Revenue Department,	WEST (Non Plan)
5869	131296	07-JAN-16	Land Revenue Department,	WEST (Non Plan)
13196	131474	02-FEB-16	Land Revenue Department,	WEST (Non Plan)
5880	131786	26-MAR-16	Land Revenue Department,	WEST (Non Plan)
4510	133101	11-AUG-17	Land Revenue Department,	WEST (Plan)
20570	133262	07-SEP-17	Land Revenue Department,	WEST (Plan)
21500	133346	16-SEP-17	Land Revenue Department,	WEST (Plan)
7965	134958	25-SEP-17	Land Revenue Department,	WEST (Plan)
172800	185486	06-JUN-18	Land Revenue Department,	WEST (Plan)
18800	185494	06-JUN-18	Land Revenue Department,	WEST (Plan)
57700	185565	08-JUN-18	Land Revenue Department,	WEST (Plan)
60800	185576	08-JUN-18	Land Revenue Department,	WEST (Plan)
13026	189097	11-JUL-19	Land Revenue Department,	WEST (Plan)
1344	244124	22-OCT-19	Land Revenue Department,	WEST (Plan)
16571	245697	04-JUN-20	Land Revenue Department,	WEST (Plan)
28535	246410	17-SEP-20	Land Revenue Department,	WEST (Plan)
4838	249015	31-MAR-21	Land Revenue Department,	WEST (Plan)
164950	250926	13-SEP-21	Land Revenue Department,	WEST (Plan)
970	250935	15-SEP-21	Land Revenue Department,	WEST (Plan)
16796	250971	23-SEP-21	Land Revenue Department,	WEST (Plan)
7056	250973	23-SEP-21	Land Revenue Department,	WEST (Plan)
16796	250996	28-SEP-21	Land Revenue Department,	WEST (Plan)
960	252453	24-NOV-21	Land Revenue Department,	WEST (Plan)
15867	252517	26-NOV-21	Land Revenue Department,	WEST (Plan)
26138	200931	14-JUN-18	Land Revenue Department,	EAST, Plan
17920	200962	22-JUN-18	Land Revenue Department,	EAST, Plan
39670	202269	15-SEP-18	Land Revenue Department,	EAST, Plan
3922	203692	06-OCT-18	Land Revenue Department,	EAST, Plan
5523	203851	05-NOV-18	Land Revenue Department,	EAST, Plan
99800	206230	02-MAR-19	Land Revenue Department,	EAST, Plan

30908	206242	05-MAR-19	Land Revenue	Department,	EAST,	Plan
22086	206513	31-MAR-19	Land Revenue	Department,	EAST,	Plan
80428	224950	23-SEP-19	Land Revenue	Department,	EAST,	Plan
6162	256534	11-FEB-20	Land Revenue	Department,	EAST,	Plan
118818	264816	28-SEP-21	Land Revenue	Department,	EAST,	Plan
9210	149397	08-OCT-21	Land Revenue	Department,	EAST,	Plan
7585	149399	08-OCT-21	Land Revenue	Department,	EAST,	Plan
520	802758	29-MAR-05	Land Revenue	Department,	Non-Plan,	Gangtok
1197	813608	21-OCT-05	Land Revenue	Department,	Non-Plan,	Gangtok
3825	813721	14-DEC-05	Land Revenue	Department,	Non-Plan,	Gangtok
7493	813726	16-DEC-05	Land Revenue	Department,	Non-Plan,	Gangtok
300000	834947	07-MAY-07	Land Revenue	Department,	Non-Plan,	Gangtok
46272	838652	30-JUN-07	Land Revenue	Department,	Non-Plan,	Gangtok
28200	850880	30-SEP-08	Land Revenue	Department,	Non-Plan,	Gangtok
131300	850951	17-OCT-08	Land Revenue	Department,	Non-Plan,	Gangtok
10064	850956	17-OCT-08	Land Revenue	Department,	Non-Plan,	Gangtok
240	876591	07-FEB-11	Land Revenue	Department,	Non-Plan,	Gangtok
4993	879721	03-MAY-11	Land Revenue	Department,	Non-Plan,	Gangtok
1000000	883730	28-SEP-11	Land Revenue	Department,	Non-Plan,	Gangtok
8530	880601	24-OCT-11	Land Revenue	Department,	Non-Plan,	Gangtok
29055	880603	24-OCT-11	Land Revenue	Department,	Non-Plan,	Gangtok
34708	880605	24-OCT-11	Land Revenue	Department,	Non-Plan,	Gangtok
21960	880607	24-OCT-11	Land Revenue	Department,	Non-Plan,	Gangtok
39875	880612	25-OCT-11	Land Revenue	Department,	Non-Plan,	Gangtok
13748	884382	18-NOV-11	Land Revenue	Department,	Non-Plan,	Gangtok
4870	893756	02-JUL-12	Land Revenue	Department,	Non-Plan,	Gangtok
4985	893759	02-JUL-12	Land Revenue	Department,	Non-Plan,	Gangtok
4981	893760	02-JUL-12	Land Revenue	Department,	Non-Plan,	Gangtok
3900	888817	12-OCT-12	Land Revenue	Department,	Non-Plan,	Gangtok
68850	895870	20-OCT-12	Land Revenue	Department,	Non-Plan,	Gangtok
250000	896081	30-NOV-12	Land Revenue	Department,	Non-Plan,	Gangtok

34930	107671	06-FEB-14	Land Revenue Department, Non-Plan, Gangtok
5533	126136	03-MAY-14	Land Revenue Department, Non-Plan, Gangtok
4800	126964	30-MAR-15	Land Revenue Department, Non-Plan, Gangtok
8954	127491	08-DEC-15	Land Revenue Department, Non-Plan, Gangtok
10890	168334	06-JUL-17	Land Revenue Department, SOUTH (Plan)
4243	215702	31-MAR-19	Land Revenue Department, SOUTH (Plan)
9007	219103	30-MAR-20	Land Revenue Department, SOUTH (Plan)
24995	219598	15-SEP-20	Land Revenue Department, SOUTH (Plan)
24111	268088	27-NOV-20	Land Revenue Department, SOUTH (Plan)
1000	654721	12-JUN-03	Power Non-Plan (EAST)
1094	654799	16-JUN-03	Power Non-Plan (EAST)
1094	731847	16-JUL-03	Power Non-Plan (EAST)
1000	732072	18-JUL-03	Power Non-Plan (EAST)
1000	732143	30-JUL-03	Power Non-Plan (EAST)
4000	736918	09-FEB-04	Power Non-Plan (EAST)
2490	736977	19-FEB-04	Power Non-Plan (EAST)
10941	764098	30-APR-04	Power Non-Plan (EAST)
800	764901	08-JUL-04	Power Non-Plan (EAST)
800	764951	26-JUL-04	Power Non-Plan (EAST)
2430	766308	19-OCT-04	Power Non-Plan (EAST)
306	837040	18-MAR-08	Power Non-Plan (EAST)
734	837055	26-MAR-08	Power Non-Plan (EAST)
2898	837429	31-MAR-08	Power Non-Plan (EAST)
133993	881031	27-FEB-12	Power Non-Plan (EAST)
2852	146962	18-MAR-16	Power Non-Plan (EAST)
12760	177478	06-JAN-17	Power Non-Plan (EAST)
1000	706115	02-SEP-03	Power Non-Plan (NORTH)
2500	706127	02-SEP-03	Power Non-Plan (NORTH)
1650	706213	28-NOV-03	Power Non-Plan (NORTH)
1800	706293	02-AUG-04	Power Non-Plan (NORTH)
2133	706520	03-SEP-04	Power Non-Plan (NORTH)

1000	798240	02-NOV-06	Power Non-Plan	(NORTH)
2000	798261	02-MAR-07	Power Non-Plan	(NORTH)
1000	798269	30-MAR-07	Power Non-Plan	(NORTH)
1000	798895	27-AUG-08	Power Non-Plan	(NORTH)
1000	798718	18-DEC-08	Power Non-Plan	(NORTH)
10270	798762	01-MAY-09	Power Non-Plan	(NORTH)
1829	799313	02-SEP-11	Power Non-Plan	(NORTH)
810	799330	12-OCT-11	Power Non-Plan	(NORTH)
1000	799343	18-DEC-11	Power Non-Plan	(NORTH)
1500	709105	29-JUN-04	Power Non-Plan	(SOUTH)
1500	778234	09-DEC-04	Power Non-Plan	(SOUTH)
2000	747180	04-MAR-04	Power Non-Plan	(WEST)
2950	748345	19-JAN-05	Power Non-Plan	(WEST)
2950	748349	16-FEB-05	Power Non-Plan	(WEST)
1700	898765	29-MAR-14	Power Non-Plan	(WEST)
1363	386797	31-MAR-04	Power Plan	(EAST)
1090	388562	06-AUG-04	Power Plan	(EAST)
3637	399748	11-OCT-04	Power Plan	(EAST)
545	378660	09-DEC-04	Power Plan	(EAST)
545	378669	22-DEC-04	Power Plan	(EAST)
800	402024	24-JAN-05	Power Plan	(EAST)
2350	402080	27-JAN-05	Power Plan	(EAST)
545	402100	28-JAN-05	Power Plan	(EAST)
800	379366	03-MAR-05	Power Plan	(EAST)
800	404817	09-MAY-05	Power Plan	(EAST)
2610	405076	25-MAY-05	Power Plan	(EAST)
1365	405229	04-JUN-05	Power Plan	(EAST)
790	406854	30-JUL-05	Power Plan	(EAST)
800	410703	06-AUG-05	Power Plan	(EAST)
2330	411449	16-SEP-05	Power Plan	(EAST)
2670	414243	23-DEC-05	Power Plan	(EAST)

2670	414647	28-JAN-06	Power Plan (EAST)
2650	414706	01-FEB-06	Power Plan (EAST)
1500	418447	22-APR-06	Power Plan (EAST)
1500	418683	03-MAY-06	Power Plan (EAST)
2005	418875	06-MAY-06	Power Plan (EAST)
1114	419329	08-JUN-06	Power Plan (EAST)
557	419359	12-JUN-06	Power Plan (EAST)
10500	420274	03-AUG-06	Power Plan (EAST)
1130	420949	14-SEP-06	Power Plan (EAST)
1584	421345	25-SEP-06	Power Plan (EAST)
8400	427667	06-DEC-06	Power Plan (EAST)
1130	427734	12-DEC-06	Power Plan (EAST)
1584	428358	25-JAN-07	Power Plan (EAST)
1584	429030	26-FEB-07	Power Plan (EAST)
11816	434933	03-JUL-07	Power Plan (EAST)
13382	435994	01-OCT-07	Power Plan (EAST)
72802	439596	31-MAR-08	Power Plan (EAST)
8000	471451	27-DEC-10	Power Plan (EAST)
60000	471456	28-DEC-10	Power Plan (EAST)
7000	471510	29-DEC-10	Power Plan (EAST)
5000	471519	10-JAN-11	Power Plan (EAST)
30000	471530	13-JAN-11	Power Plan (EAST)
107452	471532	13-JAN-11	Power Plan (EAST)
72000	471554	19-JAN-11	Power Plan (EAST)
4458	471556	19-JAN-11	Power Plan (EAST)
1375	471558	19-JAN-11	Power Plan (EAST)
3176	473714	29-JAN-11	Power Plan (EAST)
38000	473725	31-JAN-11	Power Plan (EAST)
100468	474167	31-MAR-11	Power Plan (EAST)
41058	475213	18-MAY-11	Power Plan (EAST)
114000	484032	31-MAR-12	Power Plan (EAST)

6525	100484	24-JUL-13	Power Plan (EAST)
6176	108354	20-MAR-14	Power Plan (EAST)
15471	137055	19-SEP-14	Power Plan (EAST)
6176	137128	29-SEP-14	Power Plan (EAST)
7502	139758	27-JAN-15	Power Plan (EAST)
22039	140176	02-MAY-15	Power Plan (EAST)
528	176318	30-SEP-16	Power Plan (EAST)
7258	179405	10-MAR-17	Power Plan (EAST)
8771	179408	14-MAR-17	Power Plan (EAST)
30580	179497	28-MAR-17	Power Plan (EAST)
159993	179501	28-MAR-17	Power Plan (EAST)
570792	177920	31-MAR-17	Power Plan (EAST)
139060	177921	31-MAR-17	Power Plan (EAST)
1167896	179566	31-MAR-17	Power Plan (EAST)
102480	180088	24-MAY-17	Power Plan (EAST)
176548	180090	24-MAY-17	Power Plan (EAST)
50474	180091	24-MAY-17	Power Plan (EAST)
163236	180106	24-MAY-17	Power Plan (EAST)
118530	180114	24-MAY-17	Power Plan (EAST)
8245	180118	27-MAY-17	Power Plan (EAST)
63975	180119	27-MAY-17	Power Plan (EAST)
10682	180145	29-MAY-17	Power Plan (EAST)
261031	181504	28-JUN-17	Power Plan (EAST)
62579	181544	30-JUN-17	Power Plan (EAST)
50000	182520	25-SEP-17	Power Plan (EAST)
14375	182565	17-OCT-17	Power Plan (EAST)
12200	198461	31-MAR-18	Power Plan (EAST)
10500	200079	31-MAR-18	Power Plan (EAST)
7928	201598	11-SEP-18	Power Plan (EAST)
1926	204564	03-DEC-18	Power Plan (EAST)
12390	207082	27-MAR-19	Power Plan (EAST)

10000	224738	29-SEP-19	Power Plan (EAST)
11045	259096	06-MAY-20	Power Plan (EAST)
10380	260765	20-JUL-20	Power Plan (EAST)
9906	260988	14-SEP-20	Power Plan (EAST)
10833	260992	14-SEP-20	Power Plan (EAST)
40435	267678	15-MAR-21	Power Plan (EAST)
2632	267876	31-MAR-21	Power Plan (EAST)
3678	267881	31-MAR-21	Power Plan (EAST)
9788	148372	02-SEP-21	Power Plan (EAST)
9673	148373	02-SEP-21	Power Plan (EAST)
8376	150577	31-JAN-22	Power Plan (EAST)
2094	150588	31-JAN-22	Power Plan (EAST)
2094	150590	31-JAN-22	Power Plan (EAST)
2094	150634	31-JAN-22	Power Plan (EAST)
2094	150773	23-FEB-22	Power Plan (EAST)
2094	151476	08-MAR-22	Power Plan (EAST)
1400	359506	01-APR-04	Power Plan (NORTH)
850	401032	30-NOV-05	Power Plan (NORTH)
7000	401841	27-APR-07	Power Plan (NORTH)
3700	401857	29-MAY-07	Power Plan (NORTH)
3700	401896	30-AUG-07	Power Plan (NORTH)
6059	464344	30-AUG-11	Power Plan (NORTH)
372800	493397	28-MAR-14	Power Plan (NORTH)
275357	501087	21-OCT-14	Power Plan (NORTH)
356108	501417	16-DEC-14	Power Plan (NORTH)
577526	158261	31-MAR-18	Power Plan (NORTH)
196832	158283	31-MAR-18	Power Plan (NORTH)
23519	159715	30-MAR-19	Power Plan (NORTH)
8100	422526	11-MAY-06	Power Plan (SOUTH)
680833	485511	31-MAR-12	Power Plan (SOUTH)
7260	407572	01-OCT-05	Power Plan (WEST)

2153	472360	05-JUL-11	Power Plan (WEST)
2005	472361	05-JUL-11	Power Plan (WEST)
30494	189704	27-SEP-19	Power Plan (WEST)
600	716881	02-JUN-03	Public Health Engineering Non-Plan (EAST)
239	763409	24-MAR-04	Public Health Engineering Non-Plan (EAST)
3540	765863	16-OCT-04	Public Health Engineering Non-Plan (EAST)
44730	786574	29-JUL-05	Public Health Engineering Non-Plan (EAST)
29742	880099	31-MAR-12	Public Health Engineering Non-Plan (EAST)
5000	104041	30-JAN-14	Public Health Engineering Non-Plan (EAST)
48543	173558	28-SEP-16	Public Health Engineering Non-Plan (EAST)
234955	846433	28-JAN-13	Public Health Engineering Non-Plan (SOUTH)
6450	377823	16-OCT-04	Public Health Engineering Plan (EAST)
40330	265738	05-JAN-21	Public Health Engineering Plan (EAST)
3810	267538	31-MAR-21	Public Health Engineering Plan (EAST)
5831578	150237	31-DEC-21	Public Health Engineering Plan (EAST)
22186	166203	17-JUN-16	Public Health Engineering Plan (SOUTH)
712	452986	31-AUG-09	Public Health Engineering Plan (WEST)
24472	471925	26-OCT-10	Public Health Engineering Plan (WEST)
353356	252740	23-MAR-22	Public Health Engineering Plan (WEST)
1760	685739	30-APR-03	Roads & Bridges Non-Plan (EAST)
1947	717033	17-JUL-03	Roads & Bridges Non-Plan (EAST)
38995	880560	19-MAR-12	Roads & Bridges Non-Plan (EAST)
7665	880561	19-MAR-12	Roads & Bridges Non-Plan (EAST)
104029	880562	19-MAR-12	Roads & Bridges Non-Plan (EAST)
15865	880563	19-MAR-12	Roads & Bridges Non-Plan (EAST)
56690	880564	22-MAR-12	Roads & Bridges Non-Plan (EAST)
78860	880574	27-MAR-12	Roads & Bridges Non-Plan (EAST)
13427	880575	27-MAR-12	Roads & Bridges Non-Plan (EAST)
7000	880576	27-MAR-12	Roads & Bridges Non-Plan (EAST)
49513	880577	28-MAR-12	Roads & Bridges Non-Plan (EAST)
210600	880578	31-MAR-12	Roads & Bridges Non-Plan (EAST)

681919	880579	31-MAR-12	Roads & Bridges Non-Plan (EAST)
15400	880580	31-MAR-12	Roads & Bridges Non-Plan (EAST)
15400	880581	31-MAR-12	Roads & Bridges Non-Plan (EAST)
727855	880582	31-MAR-12	Roads & Bridges Non-Plan (EAST)
210600	880583	31-MAR-12	Roads & Bridges Non-Plan (EAST)
4860	880584	31-MAR-12	Roads & Bridges Non-Plan (EAST)
1263325	880588	31-MAR-12	Roads & Bridges Non-Plan (EAST)
202809	880589	31-MAR-12	Roads & Bridges Non-Plan (EAST)
83890	880590	31-MAR-12	Roads & Bridges Non-Plan (EAST)
227950	880591	31-MAR-12	Roads & Bridges Non-Plan (EAST)
138736	880592	31-MAR-12	Roads & Bridges Non-Plan (EAST)
713910	880593	31-MAR-12	Roads & Bridges Non-Plan (EAST)
719642	880594	31-MAR-12	Roads & Bridges Non-Plan (EAST)
27762	880595	31-MAR-12	Roads & Bridges Non-Plan (EAST)
264938	880596	31-MAR-12	Roads & Bridges Non-Plan (EAST)
420115	880597	31-MAR-12	Roads & Bridges Non-Plan (EAST)
1449798	880598	31-MAR-12	Roads & Bridges Non-Plan (EAST)
15145	880599	31-MAR-12	Roads & Bridges Non-Plan (EAST)
4483091	880600	31-MAR-12	Roads & Bridges Non-Plan (EAST)
164200	880601	31-MAR-12	Roads & Bridges Non-Plan (EAST)
1197429	887902	31-MAR-12	Roads & Bridges Non-Plan (EAST)
864970	101551	30-NOV-13	Roads & Bridges Non-Plan (EAST)
222600	798428	25-OCT-13	Roads & Bridges Non-Plan (NORTH)
169	747381	29-MAR-04	Roads & Bridges Non-Plan (WEST)
2571	371864	31-JUL-03	Roads & Bridges Plan (EAST)
1889	404718	26-MAY-05	Roads & Bridges Plan (EAST)
850	412772	30-NOV-05	Roads & Bridges Plan (EAST)
7370	415078	07-MAR-06	Roads & Bridges Plan (EAST)
2225	418701	02-MAY-06	Roads & Bridges Plan (EAST)
9363	445123	24-SEP-08	Roads & Bridges Plan (EAST)
2400	445139	27-SEP-08	Roads & Bridges Plan (EAST)

956	449275	05-DEC-08	Roads & Bridges Plan (EAST)
956	449908	20-DEC-08	Roads & Bridges Plan (EAST)
956	449966	30-JAN-09	Roads & Bridges Plan (EAST)
956	461251	03-MAR-10	Roads & Bridges Plan (EAST)
1605	473972	26-MAR-11	Roads & Bridges Plan (EAST)
200000	473976	28-MAR-11	Roads & Bridges Plan (EAST)
131174	474717	31-MAR-11	Roads & Bridges Plan (EAST)
117122	480560	21-SEP-11	Roads & Bridges Plan (EAST)
96000	480584	27-SEP-11	Roads & Bridges Plan (EAST)
48000	480586	27-SEP-11	Roads & Bridges Plan (EAST)
17978	480594	29-SEP-11	Roads & Bridges Plan (EAST)
9451	481483	05-DEC-11	Roads & Bridges Plan (EAST)
10322	481485	05-DEC-11	Roads & Bridges Plan (EAST)
1151	483679	31-MAR-12	Roads & Bridges Plan (EAST)
234	496367	23-MAR-13	Roads & Bridges Plan (EAST)
3222	146786	31-MAR-16	Roads & Bridges Plan (EAST)
28787	176583	28-OCT-16	Roads & Bridges Plan (EAST)
7415	176584	28-OCT-16	Roads & Bridges Plan (EAST)
112432	182187	18-OCT-17	Roads & Bridges Plan (EAST)
680336	206117	19-MAR-19	Roads & Bridges Plan (EAST)
7524	222451	30-MAY-19	Roads & Bridges Plan (EAST)
17077	225267	23-OCT-19	Roads & Bridges Plan (EAST)
9836	260479	09-OCT-20	Roads & Bridges Plan (EAST)
26560	260482	09-OCT-20	Roads & Bridges Plan (EAST)
10915	266725	18-FEB-21	Roads & Bridges Plan (EAST)
3232500	148227	31-DEC-21	Roads & Bridges Plan (EAST)
5659500	148228	31-DEC-21	Roads & Bridges Plan (EAST)
5102700	148229	31-DEC-21	Roads & Bridges Plan (EAST)
60133033	148230	31-DEC-21	Roads & Bridges Plan (EAST)
3668700	148231	31-DEC-21	Roads & Bridges Plan (EAST)
5042100	148232	31-DEC-21	Roads & Bridges Plan (EAST)

1300	401210	17-MAR-06	Roads & Bridges Plan	(NORTH)
70755	453231	25-JUN-09	Roads & Bridges Plan	(NORTH)
6175	453237	26-JUN-09	Roads & Bridges Plan	(NORTH)
95790	453238	26-JUN-09	Roads & Bridges Plan	(NORTH)
7130	453282	16-SEP-09	Roads & Bridges Plan	(NORTH)
886000	477794	26-MAR-12	Roads & Bridges Plan	(NORTH)
25065	478286	10-DEC-12	Roads & Bridges Plan	(NORTH)
3600	155322	11-MAR-16	Roads & Bridges Plan	(NORTH)
1622628	155346	31-MAR-16	Roads & Bridges Plan	(NORTH)
27355	156562	15-DEC-16	Roads & Bridges Plan	(NORTH)
447000	156779	31-MAR-17	Roads & Bridges Plan	(NORTH)
98352	227055	15-OCT-19	Roads & Bridges Plan	(NORTH)
24239	423930	29-JUN-07	Roads & Bridges Plan	(SOUTH)
1908685	447231	24-FEB-10	Roads & Bridges Plan	(SOUTH)
225378	117159	24-NOV-15	Roads & Bridges Plan	(SOUTH)
8730	407947	04-OCT-05	Roads & Bridges Plan	(WEST)
7760	407954	05-OCT-05	Roads & Bridges Plan	(WEST)
1459	407986	27-OCT-05	Roads & Bridges Plan	(WEST)
25725	133058	24-DEC-16	Roads & Bridges Plan	(WEST)
7497	134776	24-JUN-17	Roads & Bridges Plan	(WEST)
3967	134839	21-JUL-17	Roads & Bridges Plan	(WEST)
7255	135059	01-AUG-17	Roads & Bridges Plan	(WEST)
4660	135088	01-AUG-17	Roads & Bridges Plan	(WEST)
7497	133252	04-SEP-17	Roads & Bridges Plan	(WEST)
7497	134892	18-SEP-17	Roads & Bridges Plan	(WEST)
9915	133806	24-JAN-18	Roads & Bridges Plan	(WEST)
34790	184799	31-MAR-18	Roads & Bridges Plan	(WEST)
10000	189638	30-SEP-19	Roads & Bridges Plan	(WEST)
10139	253523	17-MAR-22	Roads & Bridges Plan	(WEST)
136325	801529	04-SEP-06	Rural Development Department	Non-Plan (EAST)
232296	780010	17-OCT-07	Rural Development Department	Non-Plan (SOUTH)

8856	747233	30-SEP-03	Rural Development	Department	Non-Plan (WEST)
7840	840844	11-OCT-10	Rural Development	Department	Non-Plan (WEST)
23783	9/w/teo	31-MAR-16	Rural Development	Department	Non-Plan (WEST)
750	378747	05-JAN-05	Rural Development	Department	Plan (EAST)
980	406574	05-AUG-05	Rural Development	Department	Plan (EAST)
900	410835	05-SEP-05	Rural Development	Department	Plan (EAST)
750	412076	28-OCT-05	Rural Development	Department	Plan (EAST)
5839793	429478	30-MAR-07	Rural Development	Department	Plan (EAST)
162070	461386	16-FEB-10	Rural Development	Department	Plan (EAST)
39168	471074	11-OCT-10	Rural Development	Department	Plan (EAST)
956366	481246	30-SEP-11	Rural Development	Department	Plan (EAST)
173377	492798	13-MAR-13	Rural Development	Department	Plan (EAST)
38660	103312	26-SEP-13	Rural Development	Department	Plan (EAST)
6072	138849	04-MAR-15	Rural Development	Department	Plan (EAST)
2122	147058	17-MAR-16	Rural Development	Department	Plan (EAST)
58832	197534	23-FEB-18	Rural Development	Department	Plan (EAST)
1012	197799	25-JUN-18	Rural Development	Department	Plan (EAST)
8400	201666	11-AUG-18	Rural Development	Department	Plan (EAST)
7046	257566	28-JAN-20	Rural Development	Department	Plan (EAST)
43383	257689	30-MAR-20	Rural Development	Department	Plan (EAST)
30370	259650	23-OCT-20	Rural Development	Department	Plan (EAST)
17262	259658	03-NOV-20	Rural Development	Department	Plan (EAST)
18916	259662	03-NOV-20	Rural Development	Department	Plan (EAST)
11296	259665	03-NOV-20	Rural Development	Department	Plan (EAST)
10678	259690	09-NOV-20	Rural Development	Department	Plan (EAST)
10124	259698	11-NOV-20	Rural Development	Department	Plan (EAST)
16850	261872	13-NOV-20	Rural Development	Department	Plan (EAST)
4500	329457	26-FEB-04	Rural Development	Department	Plan (NORTH)
28138	359246	17-SEP-04	Rural Development	Department	Plan (NORTH)
524	425385	23-MAR-07	Rural Development	Department	Plan (NORTH)
1700	441158	20-JUN-08	Rural Development	Department	Plan (NORTH)

6170	463801	12-OCT-10	Rural Development	Department Plan	(NORTH)
187	477512	26-JUL-11	Rural Development	Department Plan	(NORTH)
3093	477527	30-SEP-11	Rural Development	Department Plan	(NORTH)
6645	373360	16-JUL-03	Rural Development	Department Plan	(SOUTH)
2400	409841	06-DEC-05	Rural Development	Department Plan	(SOUTH)
19210	434124	14-MAY-08	Rural Development	Department Plan	(SOUTH)
23500	117954	08-NOV-16	Rural Development	Department Plan	(SOUTH)
7502	117965	01-DEC-16	Rural Development	Department Plan	(SOUTH)
1400	380815	20-DEC-03	Rural Development	Department Plan	(WEST)
6960	381441	02-JUN-04	Rural Development	Department Plan	(WEST)
5534	381491	03-SEP-04	Rural Development	Department Plan	(WEST)
5534	379705	14-OCT-04	Rural Development	Department Plan	(WEST)
5534	379730	19-OCT-04	Rural Development	Department Plan	(WEST)
23220	407211	31-MAR-05	Rural Development	Department Plan	(WEST)
25536	407219	02-JUN-05	Rural Development	Department Plan	(WEST)
1650	407260	02-AUG-05	Rural Development	Department Plan	(WEST)
22592	407279	31-AUG-05	Rural Development	Department Plan	(WEST)
78587	416281	28-SEP-06	Rural Development	Department Plan	(WEST)
49678	442060	23-DEC-08	Rural Development	Department Plan	(WEST)
262694	452882	21-AUG-09	Rural Development	Department Plan	(WEST)
1725	472041	07-OCT-10	Rural Development	Department Plan	(WEST)
3692	472077	12-OCT-10	Rural Development	Department Plan	(WEST)
2877	472093	13-OCT-10	Rural Development	Department Plan	(WEST)
3420	472097	13-OCT-10	Rural Development	Department Plan	(WEST)
1885	472215	13-OCT-10	Rural Development	Department Plan	(WEST)
1089	472236	13-OCT-10	Rural Development	Department Plan	(WEST)
3194	472249	13-OCT-10	Rural Development	Department Plan	(WEST)
1480	472255	13-OCT-10	Rural Development	Department Plan	(WEST)
1089	72233	13-OCT-10	Rural Development	Department Plan	(WEST)
4127	472268	22-OCT-10	Rural Development	Department Plan	(WEST)
6426	472526	01-MAR-11	Rural Development	Department Plan	(WEST)

5424	472551	25-MAR-11	Rural Development Department Plan	(WEST)
2007	472590	28-MAY-11	Rural Development Department Plan	(WEST)
11963	472981	15-SEP-11	Rural Development Department Plan	(WEST)
77324	494622	10-OCT-13	Rural Development Department Plan	(WEST)
33000	500522	12-AUG-14	Rural Development Department Plan	(WEST)
9742	716408	30-JUN-03	Sikkim Nationalised Transport (SNT)	Non-Plan
1375	739726	01-AUG-03	Sikkim Nationalised Transport (SNT)	Non-Plan
27450	739439	01-DEC-03	Sikkim Nationalised Transport (SNT)	Non-Plan
2200	738801	18-DEC-03	Sikkim Nationalised Transport (SNT)	Non-Plan
650	738939	23-DEC-03	Sikkim Nationalised Transport (SNT)	Non-Plan
3750	768151	02-MAR-04	Sikkim Nationalised Transport (SNT)	Non-Plan
5650	768160	02-MAR-04	Sikkim Nationalised Transport (SNT)	Non-Plan
1000	768247	01-APR-04	Sikkim Nationalised Transport (SNT)	Non-Plan
2500	768322	01-APR-04	Sikkim Nationalised Transport (SNT)	Non-Plan
2000	768343	01-APR-04	Sikkim Nationalised Transport (SNT)	Non-Plan
94237	768350	01-APR-04	Sikkim Nationalised Transport (SNT)	Non-Plan
1000	768406	01-MAY-04	Sikkim Nationalised Transport (SNT)	Non-Plan
2402	768502	03-MAY-04	Sikkim Nationalised Transport (SNT)	Non-Plan
1200	767348	02-AUG-04	Sikkim Nationalised Transport (SNT)	Non-Plan
650	767394	02-AUG-04	Sikkim Nationalised Transport (SNT)	Non-Plan
500	767474	01-SEP-04	Sikkim Nationalised Transport (SNT)	Non-Plan
9050	767487	01-SEP-04	Sikkim Nationalised Transport (SNT)	Non-Plan
7000	767498	01-SEP-04	Sikkim Nationalised Transport (SNT)	Non-Plan
650	789085	01-SEP-04	Sikkim Nationalised Transport (SNT)	Non-Plan
650	789374	26-OCT-04	Sikkim Nationalised Transport (SNT)	Non-Plan
650	790811	01-DEC-04	Sikkim Nationalised Transport (SNT)	Non-Plan
3000	790847	01-DEC-04	Sikkim Nationalised Transport (SNT)	Non-Plan
1876	790860	01-DEC-04	Sikkim Nationalised Transport (SNT)	Non-Plan
2200	790862	01-DEC-04	Sikkim Nationalised Transport (SNT)	Non-Plan
2730	790883	04-DEC-04	Sikkim Nationalised Transport (SNT)	Non-Plan

2279	790455	22-MAR-05	Sikkim	Nationalised	Transport (SNT)	Non-Plan
3000	804221	01-JUN-05	Sikkim	Nationalised	Transport (SNT)	Non-Plan
7620	804397	01-JUL-05	Sikkim	Nationalised	Transport (SNT)	Non-Plan
3463	803333	26-AUG-05	Sikkim	Nationalised	Transport (SNT)	Non-Plan
1159	803377	07-SEP-05	Sikkim	Nationalised	Transport (SNT)	Non-Plan
660	812001	07-OCT-05	Sikkim	Nationalised	Transport (SNT)	Non-Plan
650	812115	31-OCT-05	Sikkim	Nationalised	Transport (SNT)	Non-Plan
800	812054	01-DEC-05	Sikkim	Nationalised	Transport (SNT)	Non-Plan
3000	812251	01-DEC-05	Sikkim	Nationalised	Transport (SNT)	Non-Plan
650	812279	01-DEC-05	Sikkim	Nationalised	Transport (SNT)	Non-Plan
1000	812479	01-MAR-06	Sikkim	Nationalised	Transport (SNT)	Non-Plan
432	811951	17-MAR-06	Sikkim	Nationalised	Transport (SNT)	Non-Plan
1916	811959	17-MAR-06	Sikkim	Nationalised	Transport (SNT)	Non-Plan
1247	813059	01-APR-06	Sikkim	Nationalised	Transport (SNT)	Non-Plan
3322	813213	01-APR-06	Sikkim	Nationalised	Transport (SNT)	Non-Plan
3000	813246	01-APR-06	Sikkim	Nationalised	Transport (SNT)	Non-Plan
650	813248	01-APR-06	Sikkim	Nationalised	Transport (SNT)	Non-Plan
2225	813250	01-APR-06	Sikkim	Nationalised	Transport (SNT)	Non-Plan
500	813401	01-MAY-06	Sikkim	Nationalised	Transport (SNT)	Non-Plan
3322	813449	01-MAY-06	Sikkim	Nationalised	Transport (SNT)	Non-Plan
2225	813483	01-MAY-06	Sikkim	Nationalised	Transport (SNT)	Non-Plan
1247	813509	01-MAY-06	Sikkim	Nationalised	Transport (SNT)	Non-Plan
150	825156	03-JUN-06	Sikkim	Nationalised	Transport (SNT)	Non-Plan
1200	825698	01-JUL-06	Sikkim	Nationalised	Transport (SNT)	Non-Plan
898	824766	09-APR-07	Sikkim	Nationalised	Transport (SNT)	Non-Plan
2885	830909	02-AUG-07	Sikkim	Nationalised	Transport (SNT)	Non-Plan
41434	830625	09-AUG-07	Sikkim	Nationalised	Transport (SNT)	Non-Plan
38434	830638	22-AUG-07	Sikkim	Nationalised	Transport (SNT)	Non-Plan
16267	830639	22-AUG-07	Sikkim	Nationalised	Transport (SNT)	Non-Plan
2500	230644	01-SEP-07	Sikkim	Nationalised	Transport (SNT)	Non-Plan
38434	230662	24-SEP-07	Sikkim	Nationalised	Transport (SNT)	Non-Plan

16267	230663	24-SEP-07	Sikkim	Nationalised	Transport (SNT)	Non-Plan
1669	831056	28-SEP-07	Sikkim	Nationalised	Transport (SNT)	Non-Plan
6918	830667	01-OCT-07	Sikkim	Nationalised	Transport (SNT)	Non-Plan
3100	830673	01-OCT-07	Sikkim	Nationalised	Transport (SNT)	Non-Plan
358	831083	03-OCT-07	Sikkim	Nationalised	Transport (SNT)	Non-Plan
20000	830680	05-OCT-07	Sikkim	Nationalised	Transport (SNT)	Non-Plan
40740	830699	29-OCT-07	Sikkim	Nationalised	Transport (SNT)	Non-Plan
16267	830700	29-OCT-07	Sikkim	Nationalised	Transport (SNT)	Non-Plan
37740	831317	27-NOV-07	Sikkim	Nationalised	Transport (SNT)	Non-Plan
16267	831318	27-NOV-07	Sikkim	Nationalised	Transport (SNT)	Non-Plan
3100	831322	01-DEC-07	Sikkim	Nationalised	Transport (SNT)	Non-Plan
31176	831336	22-DEC-07	Sikkim	Nationalised	Transport (SNT)	Non-Plan
16267	831337	22-DEC-07	Sikkim	Nationalised	Transport (SNT)	Non-Plan
6564	831338	24-DEC-07	Sikkim	Nationalised	Transport (SNT)	Non-Plan
37766	831359	28-JAN-08	Sikkim	Nationalised	Transport (SNT)	Non-Plan
16267	831360	28-JAN-08	Sikkim	Nationalised	Transport (SNT)	Non-Plan
176	831372	25-FEB-08	Sikkim	Nationalised	Transport (SNT)	Non-Plan
39661	831374	25-FEB-08	Sikkim	Nationalised	Transport (SNT)	Non-Plan
16267	831375	25-FEB-08	Sikkim	Nationalised	Transport (SNT)	Non-Plan
500	831765	25-FEB-08	Sikkim	Nationalised	Transport (SNT)	Non-Plan
1325	831771	29-FEB-08	Sikkim	Nationalised	Transport (SNT)	Non-Plan
3100	831376	03-MAR-08	Sikkim	Nationalised	Transport (SNT)	Non-Plan
6767	847915	10-JUL-08	Sikkim	Nationalised	Transport (SNT)	Non-Plan
145000	848235	24-SEP-08	Sikkim	Nationalised	Transport (SNT)	Non-Plan
625	848276	04-OCT-08	Sikkim	Nationalised	Transport (SNT)	Non-Plan
5715	855213	21-MAY-09	Sikkim	Nationalised	Transport (SNT)	Non-Plan
1055	855362	26-JUN-09	Sikkim	Nationalised	Transport (SNT)	Non-Plan
11050	861218	08-JAN-10	Sikkim	Nationalised	Transport (SNT)	Non-Plan
500	864339	26-APR-10	Sikkim	Nationalised	Transport (SNT)	Non-Plan
1384	864887	30-AUG-10	Sikkim	Nationalised	Transport (SNT)	Non-Plan

6893	871766	17-NOV-10	Sikkim	Nationalised	Transport (SNT)	Non-Plan
107	865084	31-DEC-10	Sikkim	Nationalised	Transport (SNT)	Non-Plan
1262	871955	31-DEC-10	Sikkim	Nationalised	Transport (SNT)	Non-Plan
1500	872129	27-JAN-11	Sikkim	Nationalised	Transport (SNT)	Non-Plan
4064	872235	07-APR-11	Sikkim	Nationalised	Transport (SNT)	Non-Plan
500	878612	30-MAY-11	Sikkim	Nationalised	Transport (SNT)	Non-Plan
941	882658	13-OCT-11	Sikkim	Nationalised	Transport (SNT)	Non-Plan
1000	882759	29-OCT-11	Sikkim	Nationalised	Transport (SNT)	Non-Plan
500	882760	29-OCT-11	Sikkim	Nationalised	Transport (SNT)	Non-Plan
12780	883518	15-NOV-11	Sikkim	Nationalised	Transport (SNT)	Non-Plan
1323	883526	16-NOV-11	Sikkim	Nationalised	Transport (SNT)	Non-Plan
3500	889983	13-AUG-12	Sikkim	Nationalised	Transport (SNT)	Non-Plan
1000	891506	27-SEP-12	Sikkim	Nationalised	Transport (SNT)	Non-Plan
500	890408	30-NOV-12	Sikkim	Nationalised	Transport (SNT)	Non-Plan
1500	891246	11-JAN-13	Sikkim	Nationalised	Transport (SNT)	Non-Plan
500	890581	26-FEB-13	Sikkim	Nationalised	Transport (SNT)	Non-Plan
1500	890830	28-FEB-13	Sikkim	Nationalised	Transport (SNT)	Non-Plan
1500	890912	01-APR-13	Sikkim	Nationalised	Transport (SNT)	Non-Plan
500	902767	04-SEP-13	Sikkim	Nationalised	Transport (SNT)	Non-Plan
500	903688	19-DEC-13	Sikkim	Nationalised	Transport (SNT)	Non-Plan
500	903777	23-JAN-14	Sikkim	Nationalised	Transport (SNT)	Non-Plan
1500	904734	24-JUN-14	Sikkim	Nationalised	Transport (SNT)	Non-Plan
1323	904382	02-JUL-14	Sikkim	Nationalised	Transport (SNT)	Non-Plan
4388	905000	21-AUG-14	Sikkim	Nationalised	Transport (SNT)	Non-Plan
500	909247	30-AUG-14	Sikkim	Nationalised	Transport (SNT)	Non-Plan
500	909368	23-SEP-14	Sikkim	Nationalised	Transport (SNT)	Non-Plan
500	891194	27-NOV-14	Sikkim	Nationalised	Transport (SNT)	Non-Plan
500	907410	16-DEC-14	Sikkim	Nationalised	Transport (SNT)	Non-Plan
500	908058	27-MAY-15	Sikkim	Nationalised	Transport (SNT)	Non-Plan
290	908127	30-MAY-15	Sikkim	Nationalised	Transport (SNT)	Non-Plan
500	908408	30-JUN-15	Sikkim	Nationalised	Transport (SNT)	Non-Plan

14445	415902	18-MAR-06	Sikkim	Nationalised	Transport (SNT)	Plan
111	432107	25-FEB-08	Sikkim	Nationalised	Transport (SNT)	Plan
20000	447751	24-SEP-08	Sikkim	Nationalised	Transport (SNT)	Plan
14155	447850	16-DEC-08	Sikkim	Nationalised	Transport (SNT)	Plan
6390	448420	01-SEP-09	Sikkim	Nationalised	Transport (SNT)	Plan
1000	462138	25-MAR-10	Sikkim	Nationalised	Transport (SNT)	Plan
120	462564	31-DEC-10	Sikkim	Nationalised	Transport (SNT)	Plan
1262	478623	29-JUN-11	Sikkim	Nationalised	Transport (SNT)	Plan
39672	478639	28-JUL-11	Sikkim	Nationalised	Transport (SNT)	Plan
1950	162641	24-SEP-16	Sikkim	Nationalised	Transport (SNT)	Plan
768	165142	25-APR-17	Sikkim	Nationalised	Transport (SNT)	Plan
2426	165862	25-MAY-17	Sikkim	Nationalised	Transport (SNT)	Plan
3444	190028	05-JUN-17	Sikkim	Nationalised	Transport (SNT)	Plan
3444	190052	05-JUN-17	Sikkim	Nationalised	Transport (SNT)	Plan
2426	190055	05-JUN-17	Sikkim	Nationalised	Transport (SNT)	Plan
5000	191728	11-SEP-17	Sikkim	Nationalised	Transport (SNT)	Plan
2828	191864	19-SEP-17	Sikkim	Nationalised	Transport (SNT)	Plan
12188	193711	18-JAN-18	Sikkim	Nationalised	Transport (SNT)	Plan
145	208928	24-JUL-18	Sikkim	Nationalised	Transport (SNT)	Plan
4194	209118	11-AUG-18	Sikkim	Nationalised	Transport (SNT)	Plan
450	210435	12-OCT-18	Sikkim	Nationalised	Transport (SNT)	Plan
450	210437	12-OCT-18	Sikkim	Nationalised	Transport (SNT)	Plan
57793	232192	10-JUN-19	Sikkim	Nationalised	Transport (SNT)	Plan
746	234645	29-SEP-19	Sikkim	Nationalised	Transport (SNT)	Plan
16903	234955	17-OCT-19	Sikkim	Nationalised	Transport (SNT)	Plan
1452	235229	13-NOV-19	Sikkim	Nationalised	Transport (SNT)	Plan
6331	236375	10-FEB-20	Sikkim	Nationalised	Transport (SNT)	Plan
6331	236376	10-FEB-20	Sikkim	Nationalised	Transport (SNT)	Plan
8443	236377	10-FEB-20	Sikkim	Nationalised	Transport (SNT)	Plan
6331	236378	10-FEB-20	Sikkim	Nationalised	Transport (SNT)	Plan
1320	236408	10-FEB-20	Sikkim	Nationalised	Transport (SNT)	Plan

1440	236478	11-FEB-20	Sikkim Nationalised Transport (SNT)	Plan
1584	236514	17-FEB-20	Sikkim Nationalised Transport (SNT)	Plan
2376	236520	17-FEB-20	Sikkim Nationalised Transport (SNT)	Plan
450	236814	27-FEB-20	Sikkim Nationalised Transport (SNT)	Plan
240	237036	26-MAR-20	Sikkim Nationalised Transport (SNT)	Plan
35990	274129	18-MAY-20	Sikkim Nationalised Transport (SNT)	Plan
1500	274982	08-OCT-20	Sikkim Nationalised Transport (SNT)	Plan
150610	275099	20-OCT-20	Sikkim Nationalised Transport (SNT)	Plan
6867	276501	09-AUG-21	Sikkim Nationalised Transport (SNT)	Plan
5201	276872	06-SEP-21	Sikkim Nationalised Transport (SNT)	Plan
5245	276913	15-SEP-21	Sikkim Nationalised Transport (SNT)	Plan
875	276935	15-SEP-21	Sikkim Nationalised Transport (SNT)	Plan
59019	277796	17-MAR-22	Sikkim Nationalised Transport (SNT)	Plan
184238	859972	20-OCT-10	Urban Dev. & Housing Deptt.	Non-Plan (EAST)
21219	881134	28-MAR-12	Urban Dev. & Housing Deptt.	Non-Plan (EAST)
134341	881139	31-MAR-12	Urban Dev. & Housing Deptt.	Non-Plan (EAST)
239451	881141	31-MAR-12	Urban Dev. & Housing Deptt.	Non-Plan (EAST)
35028	881143	31-MAR-12	Urban Dev. & Housing Deptt.	Non-Plan (EAST)
48837	881144	31-MAR-12	Urban Dev. & Housing Deptt.	Non-Plan (EAST)
49174	881148	31-MAR-12	Urban Dev. & Housing Deptt.	Non-Plan (EAST)
48500	881153	31-MAR-12	Urban Dev. & Housing Deptt.	Non-Plan (EAST)
88950	834718	22-SEP-09	Urban Dev. & Housing Deptt.	Non-Plan (SOUTH)
970	402496	31-MAR-05	Urban Dev. & Housing Deptt.	Plan (EAST)
2225	416717	17-MAR-06	Urban Dev. & Housing Deptt.	Plan (EAST)
2225	416751	26-APR-06	Urban Dev. & Housing Deptt.	Plan (EAST)
2225	416766	19-MAY-06	Urban Dev. & Housing Deptt.	Plan (EAST)
900	172748	08-NOV-16	Urban Dev. & Housing Deptt.	Plan (EAST)
299890	182928	31-MAR-18	Urban Dev. & Housing Deptt.	Plan (EAST)
49000	203423	12-OCT-18	Urban Dev. & Housing Deptt.	Plan (EAST)
2134	362805	22-MAY-04	Urban Dev. & Housing Deptt.	Plan (SOUTH)
2000	362809	28-MAY-04	Urban Dev. & Housing Deptt.	Plan (SOUTH)
2693	394215	31-MAR-05	Urban Dev. & Housing Deptt.	Plan (SOUTH)
4462	395337	23-SEP-05	Urban Dev. & Housing Deptt.	Plan (SOUTH)

ANNUAL REVIEW ON THE WORKING OF FOREST DIVISIONS

FOR THE YEAR
2021-22



लोकहितार्थं सत्यनिष्ठा
Dedicated to Truth in Public Interest




GOVERNMENT OF SIKKIM

PREFACE

This edition of the annual review by the office of the Sr. Dy. Accountant General (A&E), Sikkim is a report on the working of the 5(Five) Forests Divisions rendering units in the State of Sikkim for the financial year 2021-22. The aim of this review is to bring to the notice of the State Government the performance of the Public Works and Forest Divisions in maintenance of their accounts.

After decentralization of payment system of the Government of Sikkim w.e.f 01.08.2003, the Chief Pay and Accounts Officer in each District viz., East, West, North and South district maintain initial and subsidiary accounts and render monthly compiled accounts to the Dy. Accountant General(A&E) Sikkim. This review also highlights the findings of audit of the division conducted by the office of the Accountant General (Audit), Sikkim.

The review also gives recommendations for increasing the efficacy and accuracy of accounts in the divisions.



(J. Shankar Ram)
Dy. Accountant General, Sikkim

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HIGHLIGHT

1. **Delay in rendition of accounts (Para 2.2)**

Delay in timely rendition of monthly compiled accounts of Forest Divisions by the respective district Pay and Accounts Offices affected the closing of the accounts during 2021-22. The review revealed that in almost all cases the concerned Pay and Accounts Office did not submit the accounts within the scheduled dates in spite of the delay being brought to the notice of concerned authorities regularly. Extent of delay in average for submission of accounts was as under:-

Sl. No.	Name of accounts rendering units	Extent of delay in average
1.	Headquarters, Gangtok	--
2.	CPAO, East	7.08 days
3.	CPAO, West	3.75 days
4.	CPAO, South	8.28 days
5.	CPAO, North	3.58 days

2. **Classification in Receipt Accounts (Para 4.2)**

Estimate of Receipt book laid before the legislature provides direction for proper accounting in the realization of State revenue. In some cases, few divisions did not mention the complete classification of receipt heads in the monthly accounts.

3. **Schedule of expenditure not submitted (Para 4.3)**

Schedule of works expenditure in Form 64 was not received from all the Forest Divisions.

4. **List of accounts not submitted (Para 4.4)**

List of accounts in terms of Para 368 of the Sikkim Public Works Code, list of Accounts in Form-83 was not found enclosed along with the compiled accounts except PAO/West district.

5. **Schedule of Deposit Works not submitted (Para 4.6)**

Schedule of deposit works in Form 65 were not received from all Forest departments.

6. **Major irregularities in local audit (Para 6.1)**

Sl No	Name of the Department	Number of Paras
1	Japan International Cooperation Agency(JICA), Forest and Environment Department	02

CHAPTER – 1**INTRODUCTION**

There are 05(Five) Forest accounts rendering units under different departments. Consequent upon the decentralization of accounts by the State Government w.e.f 01.08.2003, all the divisional Forest accounts are now compiled according to the provisions contained in the Sikkim Public Works Code by the respective Pay & Accounts Office (Works Cell) in the Headquarters and districts and are rendered to the Office of the Senior Deputy Accountant General (A&E), Sikkim, Gangtok. The details are as below:-

Sl. No	Name of the Departments	Monthly Compiled Accounts rendering units				
		CPAO (East)	CPAO (West)	CPAO (South)	CPAO (North)	TOTAL
WORKS DIVISION						
1.	Forest	1	1	1	1	4
2.	Land Use (North)	-	-	-	1	1
TOTAL		1	1	1	2	5

CHAPTER – II

2. **Submission of Monthly Accounts**

2.1 *Codal provision regarding submission of Accounts*

Each Pay & Accounts Office (Works Cell) forms an accounting unit under the charge of the Chief Pay & Accounts officer who is responsible for the up-to-date and proper maintenance of initial accounts of Forest transactions. It is the duty of the Chief Pay & Accounts Officer to ensure submission of the monthly accounts in a complete shape to the Office of the Sr. Deputy Accountant (A&E), Sikkim, Gangtok by the 10th of the following month to which the transactions relate.

2.2 *Delay in submission of Accounts*

Delay in timely rendition of monthly compiled accounts by the Pay & Accounts Office (Works Cell) results in delayed closure of monthly accounts and in some cases, even exclusion of these accounts as a result of which monthly civil accounts compiled and submitted by this office to the State Government do not give a true and correct picture of the financial position of the State. Non-submission of monthly accounts by the due date also upsets the time schedule laid down by the Comptroller & Auditor General of India for finalizing the Finance & Appropriation Accounts of the State.

The table in **Annexure-II** gives the dates on which the monthly accounts for Forest departments were received in this office. The extent of delay in rendition of monthly compiled accounts was as under:-

Sl. No.	Name of accounts rendering units	Extent of delay in number of days during 2020-21
1.	CPAO, East	00 to 32 days
2.	CPAO, West	00 to 25 days
3.	CPAO, South	00 to 38 days
4.	CPAO, North	00 to 28 days

CHAPTER – III

3. RECONCILIATION OF ACCOUNTS

3.1 Reconciliation of accounts.

The departmental officers are required to verify the figures of the monthly accounts as submitted by each CPAO offices with those booked in the Office of the Sr. Deputy Accountant General (A&E), Sikkim either from the data uploaded in the office website <https://cag.gov.in/ae/sikkim/en> or through physical presence to ensure the correctness of accounts in all respect. There is no arrear of reconciliation for the year under review.

3.2 Rectification of misclassification

During the year 2021-22, a total of 02 transfer entries were adjusted with a view to rectifying the misclassification noticed at the time of reconciliation of the concerned divisions. Details are as below:-

Name of Departments	No. of Transfer Entries adjusted				Total	Amt. involved in (₹) Rupees
	East	West	South	North		
Forest	1	-	1	-	2	3070216
Land Use	-	-	-	-	-	-
	TOTAL				2	3070216

3.3 **Un-encashed cheques**

Rule 57, Chapter VI of Sikkim Public Works code 2009 stipulates that if a cheque is issued by the Government, for payment of any sum, due by the Government and it is acknowledged, payment shall be deemed to have been made. On rendition of monthly Forests accounts by the Accounts rendering Units, paid cheques of all the divisions as per the List of Payment received from the Treasuries are paired-off confirming the actual payment made to the payee.

The Table in the **Annexure –III** gives the records of **178** numbers of un-encashed cheques amounting to ₹ 1,60,41,622/- pertaining to Forests and Land Use & Environment divisions that are lying un-encashed for the period more than its validity.

CHAPTER-IV**4. DEFECTS IN THE PREPARATION OF MONTHLY ACCOUNTS****4.1 Monthly accounts (SPWD Form 80)**

In terms of Para 354 of the Sikkim Public Works Code, monthly compiled accounts are required to be prepared in Form 80. It was observed from the schedule of monthly accounts that certificates of temporary advances lying unadjusted were not recorded in Form 80 in respect of the maximum numbers of Forest accounts submitted by the Chief Pay and Accounts Office.

4.2 Schedule of works expenditure not submitted

In terms of Para 297 and 365 of the Sikkim Public Works Code, Schedule of Forest expenditure are required to be prepared in Form 64 separately for expenditure relating to each of the Major Heads in respect of works on which expenditure has been incurred. Such schedules were found to be wanting in respect of all the divisions functioning under the except Pay and Accounts Office/West District.

4.3 List of accounts accompanying the monthly accounts

In terms of Para 368 of the Sikkim Public Works Code, a list of accounts accompanying the monthly compiled accounts is required to be submitted in Form 83.(specimen copy enclosed as **Annexure-I**. The Officers who are responsible for submission of monthly compiled accounts are required to be more particular and should exercise proper checks of the monthly accounts before their submission.

4.4 **Schedule of deposit works not submitted**

In terms of para 365 of the Sikkim Public Works Code, the schedule of deposit works should be prepared in Form 65 showing the name of work, head of accounts, opening balance, credit & debit, expenditure during the month and progressive expenditure at the end of the month are required to be submitted to the Office of the Sr. Dy. Accountant General(A&E), Sikkim along with compiled accounts. Such schedules were found to be wanting in most of the division except PAO/West.

CHAPTER-V**5. COMMON TYPE OF IRREGULARITIES NOTICED IN AUDIT OF VOUCHERS**

5.1 Particulars of Audit observations noticed for the period 2021-22 during the audit of vouchers for which no replies have been received.

Department	Nature of Observation
Soil Conservation, West District	Irregular payment amounting to ₹1,35,353/-

5.2 Compliance to Inspection Reports(IRs) not received in respect of Forest Divisions

--NIL--

CHAPTER-VI**6. IMPORTANT IRREGULARITIES NOTICED IN THE LOCAL AUDIT INSPECTION OF FOREST DIVISIONS.**

The number of major irregularities noticed during the audit of various Forest divisions are as under:

IR No:	Para No:	Nature of irregularities
68/21-22 PCCF, Forest and Environment Department	01	Irregular expenditure of ₹ 2.51 crore
	02	Doubtful execution of compensatory works of ₹ 54.17 lakh

Annexure - I**Form-83****(Referred to in Para 4.4)****LIST OF ACCOUNTS TO BE SUBMITTED TO THE OFFICE OF THE
SR.DEPUTY ACCOUNTANT GENERAL(A&E)**

FORM NO.	NAME OF DOCUMENT
80	MONTHLY ACCOUNTS
46A	SCHEDULE OF REVENUE REALISED
74	CLASSIFIED ABSTRACT OF EXPENDITURE
64	SCHEDULE OF WORKS EXPENDITURE
61	SCHEDULE DOCKETS(FOR EACH WORK) WITH TRANSFER ENTRY ORDERS, VOUCHERS
73	STOCK ACCOUNT
69	SCHEDULE OF CREDIT/DEBIT TO PURCHASE SUPPORTED BY TEOs
70	SCHEDULE OF MISC. PUBLIC WORKS ADVANCES
76	SCHEDULE OF CREDIT/DEBIT TO MISC. HEAD OF ACCOUNTS
79	SCHEDULE OF DEPOSITS
65	SCHEDULE OF DEPOSIT WORKS

ANNEXURE – II

Sl. No	Name of the accounts rendering units	Due date of receipt	Actual date of receipt of monthly compiled accounts from Treasury, Pay & Accounts Office (Works Cell)											
			April'21	May'21	June'21	July'21	Aug'21	Sept'21	Oct'21	Nov'19	Dec'21	Jan'22	Feb'22	Mar'22
1.	CPAO, East	10 th of the following month	04.06.21	12.07.21	12.07.21	18.08.21	13.09.21	11.10.21	11.11.21	On Time	18.01.22	On Time	On Time	20.04.22
2.	CPAO, West	--do--	04.06.21	16.06.21	On Time	On Time	On Time	On Time	12.11.21	On Time	17.01.22	On Time	On Time	15.04.22
3.	CPAO, South	--do--	17.06.21	17.06.21	12.7.21	13.08.21	16.09.21	25.10.21	17.11.21	16.12.21	19.01.22	On Time	On Time	15.04.22
4.	CPAO, North	--do--	07.06.21	07.06.21	On Time	On Time	On Time	11.10.21	12.11.21	On Time	17.01.22	On Time	On Time	15.04.22

* *Due date for submission of March accounts is 15th of the following month.*

* *Issues on delay in rendition of monthly compiled accounts by the Pay & Accounts Office (Works Cell)/ if any, were brought to the notice of the Pr. Secretary, Finance Department vide Pr.Accountant General's monthly Demi Official letter.*

ANNEXURE – III**Division wise list of Un encashed cheque**

<u>Amount</u>	<u>Cheque No.</u>	<u>Date</u>	<u>Division(s)</u>
2425	431040	17-AUG-07	Land Use Plan (EAST)
2425	431044	17-AUG-07	Land Use Plan (EAST)
5873	450445	07-MAR-09	Land Use Plan (EAST)
6491	451786	31-MAR-09	Land Use Plan (EAST)
48190	451796	11-MAY-09	Land Use Plan (EAST)
3669	481519	30-SEP-11	Land Use Plan (EAST)
15720	483162	30-MAR-12	Land Use Plan (EAST)
3543	483187	31-MAR-12	Land Use Plan (EAST)
113	487405	31-MAR-12	Land Use Plan (EAST)
2178	487407	31-MAR-12	Land Use Plan (EAST)
4977	487412	31-MAR-12	Land Use Plan (EAST)
1922	487425	31-MAR-12	Land Use Plan (EAST)
202	487433	31-MAR-12	Land Use Plan (EAST)
2474	487464	31-MAR-12	Land Use Plan (EAST)
855	487468	31-MAR-12	Land Use Plan (EAST)
120	487480	31-MAR-12	Land Use Plan (EAST)
24000	100774	07-AUG-13	Forest Plan (EAST)
4043	100781	07-AUG-13	Forest Plan (EAST)
33150	100789	12-AUG-13	Forest Plan (EAST)
20586	100808	22-AUG-13	Forest Plan (EAST)
14624	100843	30-AUG-13	Forest Plan (EAST)
21982	100857	30-AUG-13	Forest Plan (EAST)
5000	104512	10-OCT-13	Forest Plan (EAST)
2033	104530	10-OCT-13	Forest Plan (EAST)
15354	109275	29-MAR-14	Forest Plan (EAST)
3883	109343	31-MAR-14	Forest Plan (EAST)
3959	109347	31-MAR-14	Forest Plan (EAST)

13000	109431	31-MAR-14	Forest Plan (EAST)
8114	109896	31-MAR-14	Forest Plan (EAST)
11654	109906	31-MAR-14	Forest Plan (EAST)
990	109976	31-MAR-14	Forest Plan (EAST)
13000	109992	31-MAR-14	Forest Plan (EAST)
2600	110003	31-MAR-14	Forest Plan (EAST)
247500	111483	20-OCT-14	Forest Plan (EAST)
107250	111487	20-OCT-14	Forest Plan (EAST)
24750	111491	20-OCT-14	Forest Plan (EAST)
7609	141462	31-MAR-15	Forest Plan (EAST)
7637	144204	18-OCT-15	Forest Plan (EAST)
3417	144226	18-OCT-15	Forest Plan (EAST)
1329	146357	31-MAR-16	Forest Plan (EAST)
350	146368	31-MAR-16	Forest Plan (EAST)
2610	147915	31-MAR-16	Forest Plan (EAST)
9709	147945	31-MAR-16	Forest Plan (EAST)
5500	147971	31-MAR-16	Forest Plan (EAST)
11000	147996	31-MAR-16	Forest Plan (EAST)
90000	149878	13-DEC-21	Forest Plan (EAST)
113355	149885	13-DEC-21	Forest Plan (EAST)
4000	172124	31-MAR-16	Forest Plan (EAST)
4950	172139	31-MAR-16	Forest Plan (EAST)
4000	172151	31-MAR-16	Forest Plan (EAST)
8000	172164	31-MAR-16	Forest Plan (EAST)
2160	172202.	31-MAR-16	Forest Plan (EAST)
500	172204.	31-MAR-16	Forest Plan (EAST)
3032	172206.	31-MAR-16	Forest Plan (EAST)
4000	172222	31-MAR-16	Forest Plan (EAST)
25581	174679	31-JAN-17	Forest Plan (EAST)
27513	174694	31-JAN-17	Forest Plan (EAST)
850	179010	31-MAR-17	Forest Plan (EAST)
3000	179013	31-MAR-17	Forest Plan (EAST)
13710	179079	31-MAR-17	Forest Plan (EAST)

15000	180213	31-MAR-17	Forest Plan (EAST)
1360	180239	31-MAR-17	Forest Plan (EAST)
2960	180259	31-MAR-17	Forest Plan (EAST)
5320	180262	31-MAR-17	Forest Plan (EAST)
4000	180270	31-MAR-17	Forest Plan (EAST)
671	180314	31-MAR-17	Forest Plan (EAST)
226146	180482	07-SEP-17	Forest Plan (EAST)
97800	182445	13-OCT-17	Forest Plan (EAST)
5350	182490	18-NOV-17	Forest Plan (EAST)
4000000	196238	03-MAR-18	Forest Plan (EAST)
375000	199026	03-MAR-18	Forest Plan (EAST)
146890	199063	03-MAR-18	Forest Plan (EAST)
9395	201035	23-JUN-18	Forest Plan (EAST)
10045	201300	26-DEC-18	Forest Plan (EAST)
9747	256737	20-MAR-20	Forest Plan (EAST)
3615	256850	30-MAR-20	Forest Plan (EAST)
500	259849	20-OCT-20	Forest Plan (EAST)
1500	259852	20-OCT-20	Forest Plan (EAST)
1500	259854	20-OCT-20	Forest Plan (EAST)
1500	259857	20-OCT-20	Forest Plan (EAST)
1500	259864	20-OCT-20	Forest Plan (EAST)
31306	259876	22-OCT-20	Forest Plan (EAST)
9000	259958	11-NOV-20	Forest Plan (EAST)
9000	263311	02-JUL-21	Forest Plan (EAST)
8672	263327	02-JUL-21	Forest Plan (EAST)
5610	263331	02-JUL-21	Forest Plan (EAST)
150000	263332	02-JUL-21	Forest Plan (EAST)
19128	266050	26-MAR-21	Forest Plan (EAST)
3635	376551	23-DEC-03	Forest Plan (EAST)
3880	378541	04-DEC-04	Forest Plan (EAST)
6000	386147	18-MAR-04	Forest Plan (EAST)
4500	387190	31-MAR-04	Forest Plan (EAST)
587	411695	07-OCT-05	Forest Plan (EAST)

8730 429636	26-MAR-07 Forest Plan (EAST)
5238 429641	26-MAR-07 Forest Plan (EAST)
2328 439649	29-MAR-08 Forest Plan (EAST)
2143 442419	08-MAY-08 Forest Plan (EAST)
2566100 451517	27-MAR-09 Forest Plan (EAST)
2500000 455337	31-MAR-09 Forest Plan (EAST)
67600 456214	25-MAY-09 Forest Plan (EAST)
3924 483916	29-MAR-12 Forest Plan (EAST)
29900 483971	30-MAR-12 Forest Plan (EAST)
529 483979	31-MAR-12 Forest Plan (EAST)
704352 483988	31-MAR-12 Forest Plan (EAST)
172 483992	31-MAR-12 Forest Plan (EAST)
31338 484111	31-MAR-12 Forest Plan (EAST)
9737 484121	31-MAR-12 Forest Plan (EAST)
926 484156	31-MAR-12 Forest Plan (EAST)
28441 484181	31-MAR-12 Forest Plan (EAST)
3808 487714	31-MAR-12 Forest Plan (EAST)
5642 487741	31-MAR-12 Forest Plan (EAST)
3005 487771	31-MAR-12 Forest Plan (EAST)
13037 487777	31-MAR-12 Forest Plan (EAST)
9171 487813	31-MAR-12 Forest Plan (EAST)
1820 487815	31-MAR-12 Forest Plan (EAST)
7467 487818	31-MAR-12 Forest Plan (EAST)
6524 487826	31-MAR-12 Forest Plan (EAST)
879 488109	31-MAR-12 Forest Plan (EAST)
17980 488195	29-AUG-12 Forest Plan (EAST)
9950 489625	28-SEP-12 Forest Plan (EAST)
4931 489686	20-OCT-12 Forest Plan (EAST)
2502 489690	20-OCT-12 Forest Plan (EAST)
83475 489691	20-OCT-12 Forest Plan (EAST)
6391 497514	30-MAR-13 Forest Plan (EAST)
24496 497518	30-MAR-13 Forest Plan (EAST)
1237 497523	30-MAR-13 Forest Plan (EAST)

3256 497623	30-MAR-13 Forest Plan (EAST)
1690 104566	29-OCT-13 Forest Non-Plan (EAST)
364 104570	29-OCT-13 Forest Non-Plan (EAST)
4949 104583	31-OCT-13 Forest Non-Plan (EAST)
3960 104588	31-OCT-13 Forest Non-Plan (EAST)
1485 109358	31-MAR-14 Forest Non-Plan (EAST)
2140 109951	31-MAR-14 Forest Non-Plan (EAST)
1118 109956	31-MAR-14 Forest Non-Plan (EAST)
1453 109961	31-MAR-14 Forest Non-Plan (EAST)
14540 109964	31-MAR-14 Forest Non-Plan (EAST)
6566 109985	31-MAR-14 Forest Non-Plan (EAST)
7000 110024	31-MAR-14 Forest Non-Plan (EAST)
6000 139218	19-MAR-15 Forest Non-Plan (EAST)
22654 139380	31-MAR-15 Forest Non-Plan (EAST)
19650 141337	31-MAR-15 Forest Non-Plan (EAST)
1000 141349	31-MAR-15 Forest Non-Plan (EAST)
20000 141417	31-MAR-15 Forest Non-Plan (EAST)
1144 141421	31-MAR-15 Forest Non-Plan (EAST)
10000 837250	24-OCT-08 Forest Non-Plan (EAST)
9671 888130	30-OCT-12 Forest Non-Plan (EAST)
1364 888175	30-MAR-13 Forest Non-Plan (EAST)
1306 888181	30-MAR-13 Forest Non-Plan (EAST)
338 380260	03-FEB-04 Forest Plan (WEST)
883 452792	09-SEP-09 Forest Plan (WEST)
9300 814086	07-MAR-10 Forest Non-Plan (WEST)
34100 166619	01-DEC-16 Forest Plan (SOUTH)
299990 268739	31-MAR-21 Forest Plan (SOUTH)
36995 268746	31-MAR-21 Forest Plan (SOUTH)
1960 166646	31-MAR-17 Forest Non-Plan (SOUTH)
1337 154427	07-DEC-15 Forest Plan (NORTH)
5000 154452	31-MAR-16 Forest Plan (NORTH)
5000 154454	31-MAR-16 Forest Plan (NORTH)
6640 154456	31-MAR-16 Forest Plan (NORTH)

6285	154458	31-MAR-16	Forest Plan (NORTH)
2617	154460	31-MAR-16	Forest Plan (NORTH)
2498	154462	31-MAR-16	Forest Plan (NORTH)
5115	154466	31-MAR-16	Forest Plan (NORTH)
12240	155717	31-MAR-17	Forest Plan (NORTH)
15124	425256	21-MAR-07	Forest Plan (NORTH)
26919	441226	15-MAY-08	Forest Plan (NORTH)
210560	454487	29-MAR-10	Forest Plan (NORTH)
2467634	454496	29-MAR-10	Forest Plan (NORTH)
3100	380201	02-SEP-03	Land Use Plan (WEST)
141258	394607	06-OCT-05	Land Use Plan (SOUTH)
13440	394608	21-OCT-05	Land Use Plan (SOUTH)
11312	394609	24-NOV-05	Land Use Plan (SOUTH)
11036	394612	22-FEB-06	Land Use Plan (SOUTH)
9968	394615	23-MAR-06	Land Use Plan (SOUTH)
8968	845458	16-OCT-09	Land Use and Environment Non Plan (EAST)
3780	858808	30-JAN-10	Land Use and Environment Non Plan (EAST)
41942	858809	30-JAN-10	Land Use and Environment Non Plan (EAST)
143932	858810	30-JAN-10	Land Use and Environment Non Plan (EAST)
