



सत्यमेव जयते

APPROPRIATION ACCOUNTS

2018-19



लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest



GOVERNMENT OF SIKKIM

Appropriation Accounts

2018-19

GOVERNMENT OF SIKKIM

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INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Sikkim for the year 2018 - 2019 presents the accounts of sums expended during the year ended 31 March 2019 compared with the sums specified in the Schedules appended to the Appropriation Acts passed under Articles 204 and 205 of the Constitution of India.

In these Accounts

‘O’ Stands for original grant or appropriation.

‘S’ Stands for supplementary grant or appropriation.

‘R’ Stands for re-appropriations, withdrawals or surrenders sanctioned by a competent authority.

Charged appropriations and expenditure are shown as italics in the summary of Appropriation Accounts and in Grant Statements.

The following norms which have been approved by the Public Accounts Committee of Sikkim Legislature have been adopted for comments on the Appropriation Accounts.

SAVING

Comments are to be made in individual sub-heads for saving exceeding 10 *per cent* or Rupee one lakh whichever is less.

EXCESS

All excesses expenditure regularisation by the Legislative Assembly.

Comments are to be made in individual sub-heads for excess exceeding 10 *per cent* or Rupee one lakh whichever is less.

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SUMMARY OF APPROPRIATION ACCOUNTS 2018-19

| Number and Name of Grant or Appropriation | | | Amount of Grant / Appropriation | | Actual Expenditure | | Saving (-) | | Excess(+) | |
|---|--|-------|---------------------------------|----------|--------------------|----------|------------|----------|-----------|---------|
| | | | Revenue | Capital | Revenue | Capital | Revenue | Capital | Revenue | Capital |
| (1) | | | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| (₹ in thousand) | | | | | | | | | | |
| 1 | Food Security and Agriculture Development | Voted | 1,03,93,23 | 2,20,30 | 90,19,22 | 1,81,50 | 13,74,01 | 38,80 | ... | ... |
| 2 | Animal Husbandry, Livestock, Fisheries and Veterinary Services | Voted | 71,36,25 | 4,49,93 | 62,52,78 | 3,49,70 | 8,83,47 | 1,00,23 | ... | ... |
| 3 | Building and Housing | Voted | 33,70,25 | 47,37,86 | 31,43,55 | 34,31,33 | 2,26,70 | 13,06,53 | ... | ... |
| 4 | Co-operation | Voted | 16,85,76 | ... | 16,67,56 | ... | 18,20 | ... | ... | ... |
| 5 | Cultural Affairs and Heritage | Voted | 17,18,39 | 41,47,33 | 16,54,59 | 30,36,15 | 63,80 | 11,11,18 | ... | ... |
| 6 | Ecclesiastical | Voted | 37,44,99 | ... | 28,76,08 | ... | 8,68,91 | ... | ... | ... |
| 7 | Human Resource Development | Voted | 7,82,15,27 | 55,19,91 | 6,80,31,35 | 28,84,68 | 1,01,83,92 | 26,35,23 | ... | ... |
| 8 | Election | Voted | 20,61,83 | ... | 20,61,79 | ... | 4 | ... | ... | ... |
| 9 | Excise | Voted | 9,91,30 | ... | 9,85,19 | ... | 6,11 | ... | ... | ... |

(v)

SUMMARY OF APPROPRIATION ACCOUNTS 2018-19

| Number and Name of Grant or Appropriation | | | Amount of Grant / Appropriation | | Actual Expenditure | | Saving (-) | | Excess (+) | |
|---|--|----------------|---------------------------------|-------------------|--------------------|-------------------|-----------------|-------------|------------------------------------|---------|
| | | | Revenue | Capital | Revenue | Capital | Revenue | Capital | Revenue | Capital |
| (1) | | | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| (₹ in thousand) | | | | | | | | | | |
| 10 | Finance, Revenue and Expenditure | Voted | 9,99,45,53 | 55,00 | 8,31,33,26 | 54,60 | 1,68,12,27 | 40 | ... | ... |
| | | <i>Charged</i> | <i>4,77,54,03</i> | <i>3,75,89,33</i> | <i>4,47,04,75</i> | <i>3,75,87,84</i> | <i>30,49,28</i> | <i>1,49</i> | ... | ... |
| 11 | Food, Civil Supplies and Consumer Affairs | Voted | 22,80,90 | 14,86,00 | 20,73,61 | 36,89 | 2,07,29 | 14,49,11 | ... | ... |
| 12 | Forest, Environment and Wild Life Management | Voted | 1,73,14,40 | 5,80,17 | 1,39,17,34 | 3,73,37 | 33,97,06 | 2,06,80 | ... | ... |
| | Governor | <i>Charged</i> | <i>9,05,76</i> | ... | <i>9,25,88</i> | ... | ... | ... | <i>20,12</i> <i>(20,12,155)</i> | ... |
| 13 | Health Care, Human Services and Family Welfare | Voted | 3,54,80,98 | 1,10,52,43 | 3,18,50,95 | 1,04,67,64 | 36,30,03 | 5,84,79 | ... | ... |
| 14 | Home | Voted | 65,62,91 | 9,70,97 | 60,95,75 | 6,87,79 | 4,67,16 | 2,83,18 | ... | ... |
| 15 | Horticulture and Cash Crops Development | Voted | 1,64,31,08 | 4,62,25 | 1,01,70,81 | 4,04,09 | 62,60,27 | 58,16 | ... | ... |
| 16 | Commerce and Industries | Voted | 61,55,40 | 13,72,20 | 32,93,59 | 12,99,09 | 28,61,81 | 73,11 | ... | ... |

(vi)

SUMMARY OF APPROPRIATION ACCOUNTS 2018-19

| Number and Name of Grant or Appropriation | | | Amount of Grant / Appropriation | | Actual Expenditure | | Saving (-) | | Excess (+) | |
|---|---------------------------------------|----------------|---------------------------------|----------|--------------------|----------|----------------|----------|------------|---------|
| | | | Revenue | Capital | Revenue | Capital | Revenue | Capital | Revenue | Capital |
| (1) | | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | |
| (₹ in thousand) | | | | | | | | | | |
| 17 | Information and Public Relation | Voted | 16,10,00 | 10,00 | 16,07,97 | ... | 2,03 | 10,00 | ... | ... |
| 18 | Information Technology | Voted | 7,61,77 | ... | 7,34,00 | ... | 27,77 | ... | ... | ... |
| 19 | Water Resources and River Development | Voted | 1,22,93,65 | 52,70,45 | 31,14,58 | 51,88,22 | 91,79,07 | 82,23 | ... | ... |
| 20 | Judiciary | Voted | 22,52,02 | ... | 21,34,88 | ... | 1,17,14 | ... | ... | ... |
| | | <i>Charged</i> | <i>20,56,40</i> | ... | <i>17,91,42</i> | ... | <i>2,64,98</i> | ... | ... | ... |
| 21 | Labour | Voted | 4,77,55 | ... | 4,54,70 | ... | 22,85 | ... | ... | ... |
| 22 | Land Revenue and Disaster Management | Voted | 2,48,80,82 | 35,83,78 | 2,20,96,27 | 25,41,07 | 27,84,55 | 10,42,71 | ... | ... |
| 23 | Law | Voted | 2,61,47 | ... | 2,49,04 | ... | 12,43 | ... | ... | ... |
| 24 | Legislature | Voted | 21,32,33 | ... | 21,15,26 | ... | 17,07 | ... | ... | ... |
| | | <i>Charged</i> | <i>93,30</i> | ... | <i>71,91</i> | ... | <i>21,39</i> | ... | ... | ... |

(vii)

SUMMARY OF APPROPRIATION ACCOUNTS 2018-19

| Number and Name of Grant or Appropriation | | | Amount of Grant / Appropriation | | Actual Expenditure | | Saving (-) | | Excess (+) | |
|---|--|----------------|---------------------------------|----------|--------------------|----------|------------|----------|------------|---------|
| | | | Revenue | Capital | Revenue | Capital | Revenue | Capital | Revenue | Capital |
| (1) | | | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| (₹ in thousand) | | | | | | | | | | |
| 25 | Mines, Minerals and Geology | Voted | 6,33,96 | ... | 6,33,22 | ... | 74 | ... | ... | ... |
| 26 | Motor Vehicles | Voted | 9,29,34 | ... | 9,27,10 | ... | 2,24 | ... | ... | ... |
| 27 | Legal, Legislative and Parliamentary Affairs | Voted | 7,35,68 | ... | 6,97,62 | ... | 38,06 | ... | ... | ... |
| | | <i>Charged</i> | <i>4,31,36</i> | ... | <i>4,31,35</i> | ... | ... | ... | ... | ... |
| 28 | Personnel, Administrative Reforms, Training and Public Grievances | Voted | 15,83,68 | ... | 13,03,61 | ... | 2,80,07 | ... | ... | ... |
| 29 | Development Planning, Economic Reforms and North Eastern Council Affairs | Voted | 16,75,81 | 46,75,00 | 13,07,20 | 37,06,10 | 3,68,61 | 9,68,90 | ... | ... |
| 30 | Police | Voted | 3,96,12,22 | 4,68,67 | 3,73,44,42 | 1,93,58 | 22,67,80 | 2,75,09 | ... | ... |
| 31 | Energy and Power | Voted | 2,15,10,99 | 85,33,99 | 2,06,24,02 | 63,58,01 | 8,86,97 | 21,75,98 | ... | ... |
| 32 | Printing and Stationery | Voted | 11,40,49 | 3,00,00 | 11,40,47 | 3,00,00 | 2 | ... | ... | ... |

(viii)

SUMMARY OF APPROPRIATION ACCOUNTS 2018-19

| Number and Name of Grant or Appropriation | | | Amount of Grant / Appropriation | | Actual Expenditure | | Saving (-) | | Excess (+) | |
|---|--|----------------|---------------------------------|------------|--------------------|------------|------------|------------|----------------------|---------|
| | | | Revenue | Capital | Revenue | Capital | Revenue | Capital | Revenue | Capital |
| (1) | | | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| (₹ in thousand) | | | | | | | | | | |
| 33 | Water Security and Public Health Engineering | Voted | 33,53,35 | 1,09,55,25 | 31,57,08 | 57,36,62 | 1,96,27 | 52,18,63 | ... | ... |
| | Public Service Commission | <i>Charged</i> | <i>5,40,68</i> | ... | <i>5,40,64</i> | ... | <i>4</i> | ... | ... | ... |
| 34 | Roads and Bridges | Voted | 1,42,80,75 | 4,26,39,35 | 1,32,36,98 | 3,64,75,39 | 10,43,77 | 61,63,96 | ... | ... |
| 35 | Rural Management and Development | Voted | 4,72,12,15 | 5,20,91,89 | 3,39,16,80 | 4,06,02,04 | 1,32,95,35 | 1,14,89,85 | ... | ... |
| 36 | Science, Technology and Climate Change | Voted | 4,36,03 | ... | 4,19,09 | ... | 16,94 | ... | ... | ... |
| 37 | Sikkim Nationalised Transport | Voted | 63,42,71 | 2,90,00 | 62,92,70 | 2,90,00 | 50,01 | ... | ... | ... |
| 38 | Social Justice, Empowerment and Welfare | Voted | 2,06,35,86 | 36,41,51 | 1,81,38,59 | 19,28,66 | 24,97,27 | 17,12,85 | ... | ... |
| 39 | Sports and Youth Affairs | Voted | 14,19,24 | 18,15,25 | 14,31,54 | 10,44,22 | ... | 7,71,03 | 12,30 (12,29,564) | ... |
| 40 | Tourism and Civil Aviation | Voted | 29,60,82 | 79,31,08 | 26,94,44 | 54,58,74 | 2,66,38 | 24,72,34 | ... | ... |

(ix)

SUMMARY OF APPROPRIATION ACCOUNTS 2018-19

| Number and Name of Grant or Appropriation | | Amount of Grant / Appropriation | | Actual Expenditure | | Saving (-) | | Excess (+) | | |
|---|--|---------------------------------|--------------------|--------------------|--------------------|--------------------|-------------------|--------------------|--------------|------------|
| | | Revenue | Capital | Revenue | Capital | Revenue | Capital | Revenue | Capital | |
| (1) | | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | |
| (₹ in thousand) | | | | | | | | | | |
| 41 | Urban Development and Housing | Voted | 1,97,69,85 | 96,01,05 | 1,84,95,72 | 60,53,24 | 12,74,13 | 35,47,81 | ... | ... |
| 42 | Vigilance | Voted | 8,25,10 | ... | 8,23,86 | ... | 1,24 | ... | ... | ... |
| 43 | Panchayat Raj Institutions | Voted | 3,99,54,06 | ... | 3,88,35,60 | ... | 11,18,46 | ... | ... | ... |
| 46 | Municipal Affairs | Voted | 17,15,36 | ... | 13,90,51 | ... | 3,24,85 | ... | ... | ... |
| 47 | Skill Development and Entrepreneurship | Voted | 26,06,65 | 30,70,31 | 14,19,67 | 2,40,03 | 11,86,98 | 28,30,28 | ... | ... |
| Total | | Voted | 56,74,92,18 | 18,59,31,93 | 48,29,64,36 | 13,93,22,75 | 8,45,40,12 | 4,66,09,18 | 12,30 | ... |
| | | | | | | | | (12,29,564) | | |
| | | Charged | 5,17,81,53 | 3,75,89,33 | 4,84,65,95 | 3,75,87,84 | 33,35,70 | 1,49 | 20,12 | ... |
| | | | | | | | | (20,12,155) | | |
| Grand Total | | | 61,92,73,71 | 22,35,21,26 | 53,14,30,31 | 17,69,10,59 | 8,78,75,82 | 4,66,10,67 | 32,42 | ... |
| | | | | | | | | (32,41,719) | | |

SUMMARY OF APPROPRIATION ACCOUNTS - Contd.

Excess over the following voted grants/appropriations requires regularisation :-

REVENUE SECTION

Voted

Governor

39 Sports and Youth Affairs

As the Grants and Appropriations are for gross amounts required for expenditure, the expenditure figures shown against them do not include recoveries adjusted in the accounts in reduction of expenditure. The net expenditure figures are shown in Finance Accounts.

SUMMARY OF APPROPRIATION ACCOUNTS - Concl.

The reconciliation between the total expenditure according to the Appropriation Accounts for 2018-2019 and that shown in the Finance Accounts for that year is given below:-

| | Revenue | Capital (₹ in thousand) | Total |
|--|----------------|------------------------------------|--------------|
| Total Expenditure according to Appropriation Accounts | | | |
| Voted | 48,29,64,36 | 13,93,22,75 | 62,22,87,11 |
| Charged | 4,84,65,95 | 3,75,87,84 | 8,60,53,79 |
| Deduct | | | |
| Total recoveries as shown in Appendix-II | | | |
| Voted | 877,245 | 55,35,24 | 1,43,07,69 |
| Net expenditure as shown in the Finance Accounts | | | |
| Voted | 47,41,91,91 | 13,37,87,51 | 60,79,79,42 |
| Charged | 4,84,65,95 | 3,75,87,84 | 8,60,53,79 |

The details of recoveries to above are given in Appendix - II

**CERTIFICATE OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA
ON APPROPRIATION ACCOUNTS**

This compilation containing the Appropriation Accounts of the Government of Sikkim for the year ending 31 March 2019 presents the accounts of the sums expended in the year compared with the sums specified in the schedules appended to the Appropriation Acts passed under Articles 204 and 205 of the Constitution of India. The Finance Accounts of the Government for the year showing the financial position along with the accounts of the receipts and disbursements of the Government for the year are presented in a separate compilation.

The Appropriation Accounts have been prepared under my supervision in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 and have been compiled from the vouchers, challans and initial and subsidiary accounts rendered by the treasuries, offices, and departments responsible for the keeping of such accounts functioning under the control of the Government of Sikkim and the statements received from the State Bank of Sikkim.

The treasuries, offices, and/or departments functioning under the control of the Government of Sikkim are primarily responsible for preparation and correctness of the initial and subsidiary accounts as well as ensuring the regularity of transactions in accordance with the applicable laws, standards, rules and regulations relating to such accounts and transactions. I am responsible for preparation and submission of Annual Accounts to the State Legislature. My responsibility for the preparation of accounts is discharged through the office of the Senior Deputy Accountant General (A&E). The audit of these accounts is independently conducted through the office of the Principal Accountant General (Audit) in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971, for expressing an opinion on these Accounts based on the results of such audit. These offices are independent organisations with distinct cadres, separate reporting lines and management structure.

The audit was conducted in accordance with the Auditing Standards generally accepted in India. These Standards require that we plan and perform the audit to obtain reasonable assurance that the accounts are free from material misstatement. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

On the basis of the information and explanations that my officers required and have obtained, and according to the best of my information as a result of test audit of the accounts and on consideration of explanations given, I certify that, to the best of my knowledge and belief, the Appropriation Accounts read with observations in this compilation give a true and fair view of the accounts of the sums expended in the year ended 31 March 2019 compared with the sums specified in the schedules appended to the Appropriation Acts passed by the State Legislature under Articles 204 and 205 of the Constitution of India.

Points of interest arising from study of these accounts as well as test audit conducted during the year or earlier years are contained in my Financial, Compliance and Performance Audit Reports on the Government of Sikkim being presented separately for the year ended 31 March 2019.

Date: 24th February, 2020
Place: New Delhi



(RAJIV MEHRISHI)
Comptroller and Auditor General of India

Grant No. 1 Food Security and Agriculture Development

| Section and Major Head | Total Grant / Appropriation | Actual Expenditure | Excess (+) Saving (-) |
|---|--------------------------------|-----------------------|-----------------------------|
| (₹ In thousands) | | | |
| REVENUE | | | |
| VOTED | | | |
| MAJOR HEAD | | | |
| 2401 - CROP HUSBANDRY | | | |
| ORIGINAL | 67,83,19 | | |
| SUPPLEMENTARY | 4,49,60 | 72,32,79 | 65,51,49 (-)6,81,30 |
| 2402 - SOIL AND WATER CONSERVATION | | | |
| ORIGINAL | 4,09,92 | | |
| SUPPLEMENTARY | 10,00 | 4,19,92 | 4,45,66 (+)25,74 |
| 2435 - OTHER AGRICULTURAL PROGRAMMES | | | |
| ORIGINAL | 27,40,52 | | |
| SUPPLEMENTARY | ... | 27,40,52 | 20,22,08 (-)7,18,44 |
| TOTAL VOTED | | | |
| Original | 99,33,63 | | |
| Supplementary | 4,59,60 | 1,03,93,23 | 90,19,22 (-)13,74,01 |
| Surrendered | | | 11,10,97 |
| CAPITAL | | | |
| VOTED | | | |
| 4401 - CAPITAL OUTLAY ON CROP HUSBANDRY | | | |
| ORIGINAL | 2,20,30 | | |
| SUPPLEMENTARY | ... | 2,20,30 | 1,81,50 (-)38,80 |

Grant No. 1 Food Security and Agriculture Development contd...

| Section and Major Head | Total Grant / Appropriation | Actual Expenditure | Excess (+) Saving (-) |
|------------------------|--------------------------------|-----------------------|--------------------------|
|------------------------|--------------------------------|-----------------------|--------------------------|

(₹ In thousands)

TOTAL VOTED

| | | | |
|----------------------|----------------|----------------|----------------|
| Original | 2,20,30 | | |
| Supplementary | ... | 2,20,30 | 1,81,50 |
| Surrendered | | | 36,38 |

Notes and comments

Revenue

Voted

- (i) Actual expenditure of ₹ 90,19.22 lakh under this grant includes unadjusted Abstract Contingent bill amounting to ₹ 1,30.45 lakh.
- (ii) Out of saving of ₹ 13,74.01 lakh an amount of ₹ 11,10.97 lakh was anticipated and surrendered.
- (iii) Total expenditure under this grant in Revenue side ₹ 90,19.22 lakh did not even reached up to the original provision of ₹ 99,33.63 lakh. Supplementary provision of ₹ 4,59.60 lakh obtained in December 2018 proved excessive and could have been restricted to token demand.
- (iv) This is tenth years in succession that the grant closed with saving, pointing to overestimation and defective budgeting. The persistent savings for last five years are detailed below :

(₹ in lakh)

| Year | Total Grant | Actual Expenditure | Savings (-) |
|---------|-------------|--------------------|-------------|
| 2013-14 | 67,36.98 | 43,93.16 | (-)23,43.82 |
| 2014-15 | 70,02.71 | 50,00.73 | (-)20,01.98 |
| 2015-16 | 79,97.50 | 49,38.97 | (-)30,58.53 |
| 2016-17 | 80,52.54 | 52,36.75 | (-)28,15.79 |
| 2017-18 | 94,67.40 | 48,01.48 | (-)46,65.92 |

Grant No. 1 Food Security and Agriculture Development contd...

(v) **Saving under the grant occurred as under:**

| Head | (₹ In lakh) | | | |
|--|-------------|--------------------|------------------------|------------|
| | Total Grant | Actual Expenditure | Excess (+) Savings (-) | |
| 2401 CROP HUSBANDRY | | | | |
| 001 Direction and Administration | | | | |
| 01 Agriculture Department | | | | |
| O | 14,54.15 | | | |
| R (-) | 3,67.96 | 10,86.19 | 10,82.86 | (-)3.33 |
| Withdrawal of provision by ₹ 3,67.96 lakh under this head through re-appropriation (₹ 61.16 lakh) and surrender (₹ 3,00.80 lakh) was due to (i) transfer of fund for payment of pay arrear and surrendered due to non-receipt of claim in time and non-payment of arrear of pay & allowances for want of revise order. | | | | |
| Reason for final saving of ₹ 3.33 lakh was due to transfer of staff. | | | | |
| 103 Seeds | | | | |
| 04 National Oilseed and Oil Palm Mission | | | | |
| O | 52.76 | | | |
| R (-) | 27.42 | 25.34 | 24.69 | (-)0.65 |
| Withdrawal of funds of ₹ 27.42 lakh on the above head through surrender in March 2019 was due to non-receipt of fund from Government of India. | | | | |
| 104 Agricultural Farms | | | | |
| 01 Agriculture Department | | | | |
| O | 15,38.42 | | | |
| S | 4,49.60 | | | |
| R (-) | 2.59 | 19,85.43 | 18,66.42 | (-)1,19.01 |
| Original provision augmented to ₹ 4,49.60 lakh through supplementary demand in December 2018 was due to payment of salary to 1040 numbers of newly appointed Marketing Assistants for two months @ ₹ 12000/- per month. Further, the reduction of provision of ₹ 2.59 lakh is the net effect of fund increased by ₹ 39.20 lakh through re-appropriation and surrender of ₹ 41.61 lakh was due to payment of arrear of pay & allowances to the employees and surrendered due to non-receipt of North Eastern Council (NEC) fund from Government of India & Running Account (RA) bill payment to the contractor due to non-completion of works. | | | | |

Reason for final saving of ₹ 1,19.01 lakh was due to non-payment of salary to the newly appointed Marketing Assistant for non-submission of 14 digit id number.

Grant No. 1 Food Security and Agriculture Development contd...

| Head | | (₹ In lakh) | | | |
|------|---|-------------|--------------------|------------------------|--|
| | | Total Grant | Actual Expenditure | Excess (+) Savings (-) | |
| 109 | Extension and Farmers Training | | | | |
| 05 | National Mission on Agriculture Extension and Technology | | | | |
| | O | 9,57.83 | | | |
| | R (-) | 2,68.68 | 6,89.15 | 6,88.72 (-)0.43 | |
| | Reduction of provision of ₹ 2,68.68 lakh through re-appropriation (₹ 22.38 lakh) and surrender (₹ 2,46.30 lakh) was due to non-receipt of Central Share. | | | | |
| 113 | Agricultural Engineering | | | | |
| 60 | Establishment | | | | |
| | O | 0.80 | | | |
| | R (-) | 0.80 | ... | ... (-)0.04 | |
| | Entire provision of ₹ 0.80 lakh was surrender in March 2019 was due to non-receipt of claim. | | | | |
| 800 | Other expenditure | | | | |
| | O | 9.00 | | | |
| | R (-) | 0.32 | 8.68 | 8.64 (-)0.04 | |
| | Withdrawal of fund of ₹ 0.32 lakh through surrender in March 2019 was due to termination of co-terminus contract of Chairperson. | | | | |
| 2435 | OTHER AGRICULTURAL PROGRAMMES | | | | |
| 60 | Others | | | | |
| 800 | Other Expenditure | | | | |
| 01 | National Food Security Mission (NFSM) | | | | |
| | O | 7,80.52 | | | |
| | R (-) | 51.94 | 7,28.58 | 7,28.93 (+)0.35 | |
| | Withdrawal of fund of ₹ 51.94 lakh through surrender in March 2019 was due to non-receipt of fund. | | | | |

Grant No. 1 Food Security and Agriculture Development contd...

| Head | | (₹ In lakh) | | | |
|------|---|-------------|--------------------|------------------------|--|
| | | Total Grant | Actual Expenditure | Excess (+) Savings (-) | |
| 02 | Agriculture Department | | | | |
| | O | 19,60.00 | | | |
| | R (-) | 5,82.45 | 13,77.55 | 12,93.14 | |
| | | | | (-)84.41 | |
| | Reduction of provision of ₹ 5,82.45 lakh through re-appropriation (₹2,36.62 lakh) and surrender (₹ 3,45.83 lakh) was due to non-receipt/limited receipt of Central Share. | | | | |
| (vi) | Savings in the grant was partly counter balanced by excess as under: | | | | |
| 2401 | CROP HUSBANDRY | | | | |
| 107 | Plant Protection | | | | |
| 03 | National Mission on Sustainable Agriculture | | | | |
| | O | 26,67.08 | | | |
| | R | 1,63.05 | 28,30.13 | 27,78.89 | |
| | | | | (-)51.24 | |
| | Augmentation of original provision of ₹ 26,67.08 lakh by ₹ 1,63.05 lakh was the net effect of re-appropriation of ₹ 2,59.00 lakh and surrender of ₹ 95.95 lakh. The amount was augmented due to allocation of second instalment from Government of India, payment of sanctioned liability etc. surrender of fund was also made due to limited/partly receipt of fund from Government of India. Reason for ultimate saving of ₹ 51.24 lakh was not intimated (August 2019). | | | | |
| 2402 | SOIL AND WATER CONSERVATION | | | | |
| 001 | Direction and Administration | | | | |
| 01 | Agriculture Department | | | | |
| | O | 4,09.92 | | | |
| | S | 10.00 | | | |
| | R | 28.14 | 4,48.06 | 4,45.81 | |
| | | | | (-)2.25 | |
| | Original provision was augmented to ₹ 10.00 lakh through supplementary demand in December 2018 was due to soil conservation at Leema Lachung and ₹ 28.14 lakh through re-appropriation due to payment of pay arrear to the employees. | | | | |
| | Reason for ultimate saving of ₹ 2.25 lakh due to resource constraint at the fag end of the financial year. | | | | |

Grant No. 1 Food Security and Agriculture Development concld...

Capital

Voted

- (i) **Out of saving of ₹ 1,38.80 lakh in Capital section, an amount of ₹ 36.38 lakh was anticipated and surrendered.**

(₹ In lakh)

Head

| | | Total Grant | Actual Expenditure | Excess (+) Savings (-) |
|------|----------------------------------|-------------|-----------------------|---------------------------|
| 4401 | CAPITAL OUTLAY ON CROP HUSBANDRY | | | |
| 104 | Agricultural Farms | | | |
| 01 | Agriculture Department | | | |
| | O | 2,20.30 | | |
| | R (-) | 36.38 | 1,83.92 | (-)2.42 |

Surrender of ₹ 36.38 lakh was made due to non-receipt of fund from NEC and payment of RA bill to the contractors for non-completion of works.

Reason for final saving of ₹ 2.42 lakh has been stated as refusal of payment by TPAO for want of resource.

Grant No. 2 Animal Husbandry, Livestock, Fisheries and Veterinary Services

| Section and Major Head | | Total Grant / Appropriation | Actual Expenditure | Excess (+) Saving (-) |
|---|-----------------|--------------------------------|-----------------------|--------------------------|
| (₹ In thousands) | | | | |
| REVENUE | | | | |
| VOTED | | | | |
| MAJOR HEAD | | | | |
| 2403 - ANIMAL HUSBANDRY | | | | |
| ORIGINAL | 59,40,13 | | | |
| SUPPLEMENTARY | 4,02,00 | 63,42,13 | 54,31,95 | (-)9,10,18 |
| 2404 - DIARY DEVELOPMENT | | | | |
| ORIGINAL | 75,50 | | | |
| SUPPLEMENTARY | 5,00 | 80,50 | 51,83 | (-)28,67 |
| 2405 - FISHERIES | | | | |
| ORIGINAL | 6,01,97 | | | |
| SUPPLEMENTARY | 1,11,65 | 7,13,62 | 7,69,01 | (+55,39) |
| TOTAL VOTED | | | | |
| Original | 66,17,60 | | | |
| Supplementary | 5,18,65 | 71,36,25 | 62,52,78 | (-)8,83,47 |
| Surrendered | | | | 8,29,67 |
| CAPITAL | | | | |
| VOTED | | | | |
| 4403 - CAPITAL OUTLAY ON ANIMAL HUSBANDRY | | | | |
| ORIGINAL | 2,43,41 | | | |
| SUPPLEMENTARY | 1,22,23 | 3,65,64 | 3,45,90 | (-)19,74 |

Grant No. 2 Animal Husbandry, Livestock, Fisheries and Veterinary Services contd...

| Section and Major Head | Total Grant / Appropriation | Actual Expenditure | Excess (+) Saving (-) |
|------------------------------------|--------------------------------|-----------------------|---------------------------|
| (₹ In thousands) | | | |
| 4405 - CAPITAL OUTLAY ON FISHERIES | | | |
| ORIGINAL | 84,29 | | |
| SUPPLEMENTARY | ... | 84,29 | 3,80 (-)80,49 |
| TOTAL VOTED | | | |
| Original | 3,27,70 | | |
| Supplementary | 1,22,23 | 4,49,93 | 3,49,70 (-)1,00,23 |
| Surrendered | | | 3,09 |

Notes and comments

Revenue

Voted

- (i) **Actual expenditure of ₹ 62,52.78 lakh under this grant includes unadjusted Abstract Contingent bill amounting to ₹ 1,77.15 lakh.**
- (ii) **Out of saving of ₹ 8,83.47 lakh an amount of ₹ 8,29.67 lakh was anticipated and surrendered.**
- (iii) **Total expenditure under this grant in Revenue side ₹ 62,52.78 lakh did not reached up to the original provision of ₹ 66,17.60 lakh. Supplementary provision of ₹ 5,18.65 lakh obtained in December 2018 proved excessive and could have been restricted to token demand.**
- (iv) **This is tenth year in succession that the grant closed with saving, pointing to overestimation and defective budgeting. The persistent savings for last five years are detailed below:**

(₹ in lakh)

| Year | Total Grant | Actual Expenditure | Savings (-) |
|---------|-------------|--------------------|--------------|
| 2013-14 | 42,38.80 | 39,42.07 | (-) 2,96.73 |
| 2014-15 | 44,46.91 | 39,11.99 | (-) 5,34.92 |
| 2015-16 | 58,12.62 | 43,77.38 | (-) 14,35.24 |
| 2016-17 | 49,20.26 | 43,22.46 | (-) 5,97.80 |
| 2017-18 | 54,75.75 | 4803.18 | (-) 6,72.57 |

Grant No. 2 Animal Husbandry, Livestock, Fisheries and Veterinary Services contd...
(v) Savings occurred as under :

| Head | (₹ In lakh) | | | |
|--|-------------|--------------------|------------------------|---------|
| | Total Grant | Actual Expenditure | Excess (+) Savings (-) | |
| 2403 ANIMAL HUSBANDRY | | | | |
| 001 Direction and Administration | | | | |
| 60 Administration | | | | |
| O | 13,62.28 | | | |
| S | 2.00 | | | |
| R (-) | 2,91.93 | 10,72.35 | 10,69.26 | (-)3.09 |
| Augmentation of provision by ₹ 2.00 lakh through supplementary demand in December 2018 was due to payment of grant to Shri Janga Bahadur Thapa, Markang Ward, Chujachen East. Withdrawal of provision by ₹ 291.93 lakh under this head once by re-appropriation by ₹ 2,91.32 lakh and further due to surrender of fund by ₹ 0.61 lakh was due to transfer of lump sum provision for payment of pay arrear and surrender due to non/delay receipt of TA and medical re-imburement claim. | | | | |
| Reason for final saving of ₹ 3.09 lakh was due to non-payment of pay arrears on technical problem. | | | | |
| 101 Veterinary Services and Animal Health | | | | |
| 07 National Livestock Health and Disease Control Programme | | | | |
| O | 37.47 | | | |
| R (-) | 15.25 | 22.22 | 19.43 | (-)2.79 |
| Withdrawal of funds of ₹ 15.25 lakh through re-appropriation (₹ 2.71 lakh) and surrender (₹ 12.54 lakh) in March 2019 was due to non-receipt of fund from Government of India. | | | | |
| 102 Cattle and Buffalo Deveopment | | | | |
| 63 Intensive Cattle Development | | | | |
| O | 4,38.79 | | | |
| R (-) | 2,54.43 | 1,84.36 | 1,83.84 | (-)0.52 |
| Reduction of provision by ₹ 2,54.43 lakh through re-appropriation (₹ 70.47 lakh) and surrender by ₹ 1,83.96 lakh was due to (i) transfer of fund from wages owing to regularisation of MR employees (ii) the transfer of lump sum provision for payment of pay arrear and surrender was owing to excess provision under different programme heads after rationalisation of heads of accounts. | | | | |

Grant No. 2 Animal Husbandry, Livestock, Fisheries and Veterinary Services contd...

| Head | | (₹ In lakh) | | | |
|------|---|-------------|--------------------|------------------------|--|
| | | Total Grant | Actual Expenditure | Excess (+) Savings (-) | |
| 103 | Poultry Development | | | | |
| 68 | Intensive Poultry Development | | | | |
| | O | 1,36.65 | | | |
| | S | 25.00 | | | |
| | R (-) | 1,20.16 | 41.49 | (-)19.95 | |
| | The provision was augmented by ₹ 25.00 lakh through supplementary demand in July 2018 without citing any specific reason and surrender of provision of ₹ 1,20.16 lakh was due to excess provision under different programme heads after rationalisation of heads of accounts. | | | | |
| 104 | Sheep and Wool Development | | | | |
| 69 | Extension of Sheep Breeding Centres | | | | |
| | O | 40.94 | | | |
| | R (-) | 40.48 | 0.46 | 0.46 ... | |
| | Provision of ₹ 40.48 lakh was surrender in March 2019 was due to excess provision under different programme heads after rationalisation of heads of accounts. | | | | |
| 105 | Piggery Development | | | | |
| 08 | National Livestock Management Programme | | | | |
| | O | 2,48.18 | | | |
| | R (-) | 36.08 | 2,12.10 | 2,12.08 (-)0.02 | |
| | Reduction of provision by ₹ 36.08 lakh through re-appropriation (₹ 4.00 lakh) and surrender (₹ 32.08 lakh) was due to anticipated savings and less receipts of Central Share in comparison to the provision. | | | | |
| 70 | Intensive Piggery Development | | | | |
| | O | 93.77 | | | |
| | S | 1,25.00 | | | |
| | R (-) | 43.30 | 1,75.47 | 1,75.47 ... | |
| | Augmentation of provision by ₹ 1, 25.00 lakh through supplementary demand in July and December 2018 without citing any specific reason. Further, the provision was reduced by ₹ 43.30 lakh through surrender due to excess provision under different programme heads after rationalisation of heads of accounts. | | | | |

Grant No. 2 Animal Husbandry, Livestock, Fisheries and Veterinary Services contd...

| Head | | (₹ In lakh) | | |
|------|---|-------------|--------------------|------------------------|
| | | Total Grant | Actual Expenditure | Excess (+) Savings (-) |
| 73 | Pasture Development | | | |
| | O | 1,63.87 | | |
| | R (-) | 1,40.60 | 23.27 | 22.86 |
| | | | | (-)0.41 |
| | Reduction of provision by ₹ 1,40.60 lakh through re-appropriation (₹ 11.32 lakh) and surrender (₹ 1,29.28 lakh) was due to fund transfer from wages owing to regularisation of MR employees and excess provision under different programme heads after rationalisation of heads of accounts. | | | |
| 74 | Farmer's Training and Extension Programme | | | |
| | O | 1,25.87 | | |
| | R (-) | 64.40 | 61.47 | 59.71 |
| | | | | (-)1.76 |
| | Reduction of provision by ₹ 64.40 lakh was the net effect of augmentation of fund by ₹ 34.96 lakh and surrender of ₹ 99.36 lakh. The augmentation of fund was required for training of newly recruited 16 numbers of Paravets at ICAR, Meghalaya. Surrender was made due to excess provision under different programme heads after rationalisation of heads of accounts. | | | |
| | Reason for final saving of ₹ 1.76 lakh was due to return of bill by TPAO on some technical reason and non-settlement of TA bills. | | | |
| 113 | Administrative Investigation and Statistics | | | |
| 08 | National Livestock Management Programme | | | |
| | O | 27.23 | | |
| | R (-) | 0.13 | 27.10 | 23.00 |
| | | | | (-)4.10 |
| | Reduction of provision by ₹ 0.13 lakh was the net effect of augmentation of fund by ₹ 5.49 lakh and surrender of ₹ 5.62 lakh. The augmentation of fund was made for utilisation of Central Share as receipt against provision. Surrender was made due to less receipt of Central Share as anticipated. | | | |
| | Reason for final saving of ₹ 4.10 lakh was not intimated (August 2019). | | | |
| 75 | Census, Survey and Investigation | | | |
| | O | 53.13 | | |
| | R (-) | 48.13 | 5.00 | 5.00 |
| | | | | ... |
| | Withdrawal of fund of ₹ 48.13 lakh through surrender in March 2019 was due to non-release of resource by FRED and excess provision under different programme heads after rationalisation of heads of accounts. | | | |

Grant No. 2 Animal Husbandry, Livestock, Fisheries and Veterinary Services contd...

| Head | | (₹ In lakh) | | |
|------|---|-------------|--------------------|------------------------|
| | | Total Grant | Actual Expenditure | Excess (+) Savings (-) |
| 2404 | DIARY DEVELOPMENT | | | |
| 001 | Direction and Administration | | | |
| 60 | Administration | | | |
| | O | 74.19 | | |
| | R (-) | 57.26 | 16.93 | 45.53 (+)28.60 |
| | Withdrawal of provision of ₹ 57.26 lakh through surrender in March 2019 was due to excess provision under different programme heads after rationalisation of heads of accounts. | | | |
| 2405 | FISHERIES | | | |
| 101 | Inland fisheries | | | |
| 61 | Trout Fish Seed | | | |
| | O | 96.16 | | |
| | S | 25.00 | | |
| | R | ... | 1,21.16 | 1,08.63 (-)12.53 |
| | Augmentation of provision by ₹ 25.00 lakh through supplementary demand in July 2018 was made without citing any specific reason. | | | |
| | Reason for final saving of ₹ 12.53 lakh was due to late receipt of resource from FRED and non-release of bills by TPAO (Hq). | | | |
| 800 | Other expenditure | | | |
| 82 | Fisheries Statistics (100 per cent CSS) | | | |
| | O | ... | | |
| | S | 23.80 | | |
| | R | ... | 23.80 | 17.95 (-)5.85 |
| | Reason for final saving of ₹ 5.85 lakh was due to non-receipt of fund from Government of India. | | | |
| (vi) | Saving in the grant partly counter balanced by excess as under : | | | |
| 2403 | ANIMAL HUSBANDRY | | | |
| 101 | Veterinary Services and Animal Health | | | |
| 61 | Veterinary Hospitals & Dispensaries | | | |
| | O | 28,24.21 | | |
| | R | 1,83.54 | 30,07.75 | 29,82.26 (-)25.49 |
| | Augmentation of provision by ₹ 1,83.54 lakh was the net effect of re-appropriation of ₹ 2,37.12 lakh and surrender of ₹ 53.58 lakh. The augmentation of fund was due to payment of arrear of pay & allowances to the employees on revision of pay. Surrender was made due to retirement and VRS of several employees, late submission of bills and regularisation of MR employees. | | | |

Grant No. 2 Animal Husbandry, Livestock, Fisheries and Veterinary Services contd...

| Head | | (₹ In lakh) | | |
|------|---|-------------|--------------------|------------------------|
| | | Total Grant | Actual Expenditure | Excess (+) Savings (-) |
| 102 | Cattle and Buffalo Development | | | |
| 67 | Livestock Farm, Karfectar | | | |
| | O | 1,65.45 | | |
| | R | 21.19 | 1,86.64 | 1,86.64 ... |
| | Augmentation of provision by ₹ 21.19 lakh was the net effect of re-appropriation of ₹ 24.50 lakh and surrender of ₹ 3.31 lakh. The amount was augmented due to payment of arrear of pay & allowances to the employees on revision of pay. Surrender was due to regularisation of one employee. | | | |
| 103 | Poultry Development | | | |
| 08 | National Livestock Management Programme | | | |
| | O | 42.26 | | |
| | R | 1.22 | 43.48 | 43.47 (-)0.01 |
| | Augmentation of provision by ₹ 1.22 lakh through re-appropriation was for utilisation of Central Fund as received. | | | |
| 2405 | FISHERIES | | | |
| 001 | Direction and Administration | | | |
| 60 | Establishment | | | |
| | O | 2,57.76 | | |
| | R | 66.53 | 3,24.29 | 3,22.99 (-)1.30 |
| | Augmentation of provision by ₹ 66.53 lakh through re-appropriation was for payment of pay & allowances in revised scale. | | | |
| 101 | Inland fisheries | | | |
| 62 | Carps and Cat Fish Seed Production | | | |
| | O | 76.27 | | |
| | R | 10.00 | 86.27 | 86.21 (-)0.06 |
| | Augmentation of provision by ₹ 10.00 lakh through re-appropriation was for payment of pay & allowances in revised scale. | | | |

Grant No. 2 Animal Husbandry, Livestock, Fisheries and Veterinary Services concl...

Capital

Voted

- (i) **Out of saving of ₹ 1,00.24 lakh in Capital section, an amount of ₹ 3.09 lakh was only anticipated and surrendered.**
- (ii) **Savings in Capital section occurred mainly as under:**

| Head | (₹ In lakh) | | | |
|---|-------------|--------------------|------------------------|----------|
| | Total Grant | Actual Expenditure | Excess (+) Savings (-) | |
| 4403 CAPITAL OUTLAY ON ANIMAL HUSBANDRY | | | | |
| 101 Veterinary services and Animal Health | | | | |
| 07 National Livestock Health and Disease Control Programme | | | | |
| O | 50.00 | | | |
| S | 30.00 | | | |
| R (-) | 2.94 | 77.06 | 71.47 | (-5.59) |
| Provision under Capital section was augmented by ₹ 30.00 lakh through supplementary demand in December 2018 was for implementation of Central Scheme. The amount of ₹ 2.94 lakh was surrender due to slow progress of civil work component for construction and upgradation of veterinary dispensaries at Melli Dara and Samong. | | | | |
| 08 National Livestock Management Programme | | | | |
| O | 65.00 | | | |
| R (-) | 0.15 | 64.85 | 64.85 | ... |
| Reduction in provision by ₹ 0.15 lakh was due to the cost difference between the proposed cost and the actual cost of the mobile medical unit. | | | | |
| 4405 CAPITAL OUTLAY ON FISHERIES | | | | |
| 101 Inland Fisheries | | | | |
| O | 7.60 | | | |
| R | ... | 7.60 | 3.80 | (-3.80) |
| 73 Scheme funder by NEC | | | | |
| O | 76.69 | | | |
| R | ... | 76.69 | ... | (-76.69) |
| Reason for final saving of ₹ 3.80 lakh and ₹ 76.69 lakh in the above two cases was not intimated (August 2019). | | | | |

Grant No. 3 Building and Housing

| Section and Major Head | | Total Grant / Appropriation | Actual Expenditure | Excess (+) Saving (-) |
|---------------------------------------|-----------------|--------------------------------|-----------------------|--------------------------|
| (₹ In thousands) | | | | |
| REVENUE | | | | |
| VOTED | | | | |
| MAJOR HEAD | | | | |
| 2059 - PUBLIC WORKS | | | | |
| ORIGINAL | 28,97,35 | | | |
| SUPPLEMENTARY | 40,00 | 29,37,35 | 27,04,89 | (-)2,32,46 |
| 2216 - HOUSING | | | | |
| ORIGINAL | 4,32,90 | | | |
| SUPPLEMENTARY | ... | 4,32,90 | 4,38,66 | (+)5,76 |
| TOTAL VOTED | | | | |
| Original | 33,30,25 | | | |
| Supplementary | 40,00 | 33,70,25 | 31,43,55 | (-)2,26,70 |
| Surrendered | | | | 1,78,17 |
| CAPITAL | | | | |
| VOTED | | | | |
| 4059 - CAPITAL OUTLAY ON PUBLIC WORKS | | | | |
| ORIGINAL | 43,46,58 | | | |
| SUPPLEMENTARY | 3,91,28 | 47,37,86 | 34,31,33 | (-)13,06,53 |
| TOTAL VOTED | | | | |
| Original | 43,46,58 | | | |
| Supplementary | 3,91,28 | 47,37,86 | 34,31,33 | (-)13,06,53 |
| Surrendered | | | | 4,96,58 |

Grant No. 3 Building and Housing contd...

Notes and comments

Revenue

Voted

- (i) Actual expenditure of ₹ 31,43.55 lakh under this grant includes unadjusted Abstract Contingent bill amounting to ₹ 6.72 lakh.
- (ii) Out of saving of ₹ 2,26.70 lakh an amount of ₹ 1,78.17 lakh was anticipated and surrendered.
- (iii) Total expenditure under this grant in Revenue side ₹ 31,43.55 lakh did not reached up to the original provision of ₹ 33,30.25 lakh. Supplementary provision of ₹ 40.00 lakh obtained in July 2018 proved excessive and could have been restricted to token demand.
- (iv) This is forth year in succession that the grant closed with savings, pointing to overestimation and defective budgeting. The persistent savings for last three years detailed below :

(₹ In lakh)

| Year | Total Grant | Actual Expenditure | Savings (-) |
|---------|-------------|--------------------|-------------|
| 2015-16 | 23,86.72 | 22,04.80 | (-) 1,81.92 |
| 2016-17 | 25,26.73 | 23,26.14 | (-) 2,00.59 |
| 2017-18 | 26,06.01 | 24,35.76 | (-) 1,70.25 |

- (v) **Saving in the grant occurred as under :**

2059 PUBLIC WORKS

80 General

001 Direction and Administration

61 Chief Engineer (Buildings) Establishment

O 23,69.48

R (-) 1,64.73 22,04.75 22,07.45 (+)2.70

Withdrawal of provision by ₹ 1,64.73 lakh under this head was the net effect of augmentation by re-appropriation of ₹ 13.22 lakh and surrender by ₹ 1,77.95 lakh. Augmentation on provision was made due to payment of advance vide circular No. 08/Fin/Adm dated 15 September 2018 and to settle arrear bill under Revised Pay Rules 2018 with effect from 01 April 2018. Surrender was mainly due to delay in revision of pay.

Reason for ultimate excess of ₹ 2.70 lakh, not intimated (August 2019).

Grant No. 3 Building and Housing contd...

| Head | | (₹ In lakh) | | |
|------|--|-------------|--------------------|------------------------|
| | | Total Grant | Actual Expenditure | Excess (+) Savings (-) |
| 104 | Lease Charges | | | |
| 62 | Rent for Hired Buildings of Lower Secretariat | | | |
| | O | 63.15 | | |
| | R (-) | 42.22 | 20.93 | 20.94 (+)0.01 |
| | Reduction in provision by ₹ 42.22 lakh through re-appropriation due to non-receipt of rent bills. | | | |
| 799 | Suspense | | | |
| 03 | Building and Housing Department | | | |
| | O | 50.00 | | |
| | R | ... | 50.00 | 1.80 (-)48.20 |
| | Reason for final saving of ₹ 48.20 lakh under this head was due to non-surrender of unutilised fund and stated to be left out inadvertently. | | | |
| (vi) | Saving in the grant was partly counter balanced by excess as under: | | | |
| 2059 | PUBLIC WORKS | | | |
| 01 | Office Buildings | | | |
| 053 | Maintenance and Repairs | | | |
| 61 | Other Maintenance Expenditure | | | |
| | O | 2,48.70 | | |
| | S | 40.00 | | |
| | R | 23.00 | 3,11.70 | 3,08.86 (-)2.84 |
| | Augmentation of provision by ₹ 40.00 lakh through supplementary demand in July 2018 and through re-appropriation by ₹ 23.00 lakh was for special repairs, facelifting, providing furniture and other allied works at various residential and non-residential government building in and around Gangtok and for meeting the pending liabilities of State Consumer Co-operative Society (SCCS) and minor works. Reason for final saving of ₹ 2.84 lakh due to regularisation of MR staff and loss of bills in TPAO. | | | |

Grant No. 3 Building and Housing contd...

| Head | | (₹ In lakh) | | |
|---|--------------------------|-------------|--------------------|------------------------|
| | | Total Grant | Actual Expenditure | Excess (+) Savings (-) |
| 2216 | HOUSING | | | |
| 05 | Genera Pool Accomodation | | | |
| 800 | Other Expenditure | | | |
| 61 | Furnishing | | | |
| | O | 30.46 | | |
| | R | 5.96 | 36.42 | (+)1.93 |
| Increase in provision by ₹ 5.96 lakh through re-appropriation was for meeting the outstanding liabilities on account of minor works. | | | | |

Capital

Voted

- (i) **Out of saving of ₹ 13,06.54 lakh in Capital section, an amount of ₹ 496.58 lakh was anticipated and surrendered.**
- (ii) **Total expenditure under this grant in Capital side ₹ 34,31.32 lakh did not reached up to the original provision of ₹ 43,46.58 lakh. Supplementary provision obtained for ₹ 3,91.28 lakh proved excessive and could have been restricted to token demand.**
- (iii) **Saving under Capital secton occurred as under:**

| | | | | | |
|------|---|---------|---------|---------|---------|
| 4059 | CAPITAL OUTLAY ON PUBLIC WORKS | | | | |
| 01 | Office Buildings | | | | |
| 051 | Construction | | | | |
| 31 | Development of Infrastructure Facilities for Judiciary including Gram Nayayalayas | | | | |
| | O | 7,53.58 | | | |
| | S | 90.00 | | | |
| | R (-) | 4,96.58 | 3,47.00 | 3,46.99 | (-)0.01 |

Provision under Capital section was augmented by ₹ 90.00 lakh through supplementary demands in July and December 2018 for providing State's share under CSS scheme. The surrender amount of ₹ 4,96.58 lakh due to less release of resource by Government of India.

Grant No. 3 Building and Housing concl...

| Head | | (₹ In lakh) | | |
|------|---------------------------------|-------------|-----------------------|---------------------------|
| | | Total Grant | Actual Expenditure | Excess (+) Savings (-) |
| 60 | Other Buildings | | | |
| 051 | Construction | | | |
| 03 | Building and Housing Department | | | |
| | O | 32,52.00 | | |
| | S | 1,35.00 | | |
| | R | ... | 33,87.00 | 25,82.87 |
| | | | | (-)8,04.13 |

Provision was augmented by ₹ 1,35.00 lakh through supplementary demands in July and December 2018 for implementation of Central scheme and for repairs of Lokayukta Office, Bungalow of Chief Secretary, Construction of Multi Discipline Centre at Syari.

₹ 804.13 lakh was appeared as finanl savings due to (i) curtailment of fund by FRED (ii) delay on progress of some works and (iii) utilisation of fund could not be made as anticipated and earmarked owing to inevitable circumstance.

Grant No. 4 Co-operation

| Section and Major Head | Total Grant / Appropriation | Actual Expenditure | Excess (+) Saving (-) |
|------------------------|--------------------------------|-----------------------|--------------------------|
|------------------------|--------------------------------|-----------------------|--------------------------|

(₹ In thousands)

REVENUE**VOTED****MAJOR HEAD**

2425 - CO-OPERATION

| | | | |
|----------------------|-----------------|-----------------|-----------------|
| ORIGINAL | 16,85,76 | | |
| SUPPLEMENTARY | ... | 16,85,76 | 16,67,56 |
| | | | (-)18,20 |
| TOTAL VOTED | | | |
| Original | 16,85,76 | | |
| Supplementary | ... | 16,85,76 | 16,67,56 |
| | | | (-)18,20 |
| Surrendered | | | 14,67 |

*Notes and comments***Revenue****Voted**

- (i) Actual expenditure of ₹ 16,67.56 lakh under this grant includes unadjusted Abstract Contingent bill amounting to ₹ 6.41 lakh.
- (ii) Out of saving of ₹ 18.20 lakh an amount of ₹ 14.67 lakh was anticipated and surrendered.
- (iii) This is seventh years in succession that the grant closed with saving, pointing to overestimation and defective budgeting. The persistent savings for last five years are detailed below :

(₹ in lakh)

| Year | Total Grant | Actual Expenditure | Savings (-) |
|---------|-------------|--------------------|-------------|
| 2013-14 | 11,28.08 | 10,96.20 | (-) 31.88 |
| 2014-15 | 11,02.20 | 9,81.07 | (-) 1,21.13 |
| 2015-16 | 12,03.99 | 11,49.46 | (-) 54.53 |
| 2016-17 | 16,12.46 | 13,65.65 | (-) 2,46.81 |
| 2017-18 | 16,06.83 | 15,39.28 | (-) 67.55 |

Grant No. 4 Co-operation contd...

(iv) Savings occurred mainly under :

| Head | (₹ In lakh) | | | |
|---|-------------|--------------------|------------------------|---------|
| | Total Grant | Actual Expenditure | Excess (+) Savings (-) | |
| 2425 CO-OPERATION | | | | |
| 001 Direction and Administration | | | | |
| O | 14,86.91 | | | |
| R (-) | 3.04 | 14,83.87 | 14,81.34 | (-)2.53 |
| Reduction in provision by ₹ 3.04 lakh under this head was the net effect of augmentation through re-appropriation (₹ 11.53 lakh) and surrender (₹ 14.57 lakh). Augmentation of provision was made due to revision of pay & allowances and payment of electricity bills & stationeries. Surrender was stated to be made due to non-availability of medical reimbursement file from District Health Services. | | | | |
| Reason for final saving of ₹ 2.53 lakh, not intimated (August 2019). | | | | |
| 003 Training | | | | |
| 60 Training | | | | |
| O | 30.00 | | | |
| R (-) | 16.10 | 13.90 | 13.41 | (-)0.49 |
| Withdrawal of provision by ₹ 16.10 lakh under this head through re-appropriation (₹ 16.00 lakh) and surrender (₹ 0.10 lakh) was due to cancellation of training programme and non-submission of training bill. | | | | |
| 107 Assistance to Credit Co-operatives | | | | |
| 62 Assistance to Credit Co-operatives | | | | |
| O | 23.85 | | | |
| R (-) | 2.85 | 21.00 | 21.00 | ... |
| 108 Assistance to other Co-operatives | | | | |
| 63 Transport Subsidies | | | | |
| O | 20.00 | | | |
| R (-) | 0.53 | 19.47 | 19.46 | (-)0.01 |
| Withdrawal of funds of ₹ 2.85 lakh and ₹ 0.53 lakh in the above two cases were due to non-submission of bills by the consumer. | | | | |

Grant No. 4 Co-operation concl...

| Head | | (₹ In lakh) | | |
|------|--|-------------|-----------------------|---------------------------|
| | | Total Grant | Actual Expenditure | Excess (+) Savings (-) |
| (v) | Savings in the above cases was partly neutralised by excess as under: | | | |
| 2425 | CO-OPERATION | | | |
| 277 | Co-operative Education | | | |
| | O | 10.00 | | |
| | R | 8.85 | 18.85 | 18.85 |

Original provision augmented to ₹ 8.85 lakh through re-appropriation was due to revision of pay & allowances.

Grant No. 5 Cultural Affairs and Heritage

| Section and Major Head | Total Grant / | | Actual | Excess (+) |
|--|-----------------|-----------------|-----------------|--------------------|
| | Appropriation | Expenditure | | Saving (-) |
| (₹ In thousands) | | | | |
| REVENUE | | | | |
| VOTED | | | | |
| MAJOR HEAD | | | | |
| 2205 - ART AND CULTURE | | | | |
| ORIGINAL | 13,10,47 | | | |
| SUPPLEMENTARY | 3,69,98 | 16,80,45 | 16,21,05 | (-)59,40 |
| 2251 - SECRETARIAT-SOCIAL SERVICES | | | | |
| ORIGINAL | 37,94 | | | |
| SUPPLEMENTARY | ... | 37,94 | 33,53 | (-)4,41 |
| TOTAL VOTED | | | | |
| Original | 13,48,41 | | | |
| Supplementary | 3,69,98 | 17,18,39 | 16,54,59 | (-)63,80 |
| Surrendered | | | | 30,39 |
| CAPITAL | | | | |
| VOTED | | | | |
| 4202 - CAPITAL OUTLAY ON EDUCATION, SPORTS,ART AND CULTURE | | | | |
| ORIGINAL | 26,71,33 | | | |
| SUPPLEMENTARY | 14,76,00 | 41,47,33 | 30,36,15 | (-)11,11,18 |
| TOTAL VOTED | | | | |
| Original | 26,71,33 | | | |
| Supplementary | 14,76,00 | 41,47,33 | 30,36,15 | (-)11,11,18 |
| Surrendered | | | | 6,82,89 |

Grant No. 5 Cultural Affairs and Heritage contd...

Notes and comments

Revenue

Voted

- (i) Actual expenditure of ₹ 16,54.59 lakh under this grant includes unadjusted Abstract Contingent bills amounting to ₹ 0.74 lakh.
- (ii) Out of saving of ₹ 63.80 lakh only an amount of ₹ 30.39 lakh was anticipated and surrendered.
- (iii) Out of savings of ₹ 63.80 lakh supplementary provision of ₹ 3,69.98 lakh obtained in July and December 2018 proved excessive and could have been restricted to token demand.
- (iv) Saving occurred mainly under :

| Head | (₹ In lakh) | | | |
|------|-------------|--------------------|------------------------|--|
| | Total Grant | Actual Expenditure | Excess (+) Savings (-) | |

2205 ART AND CULTURE

001 Direction and Administration

O 3,67.18

S 1,00.00

R (-) 49.01 4,18.17 4,17.29 (-)0.88

Provision of ₹ 1,00.00 lakh through supplementary demand was augmented in December 2018 for sound system and reduction in provision through re-appropriation was made due to transfer of fund for payment of arrears on revised pay.

102 Promotion of Arts and Culture

60 Establishment

O 7,87.87

S 2,49.98

R (-) 5.95 10,31.90 10,22.76 (-)9.14

Augmentation of provision by ₹ 249.98 lakh through supplementary demand in July and December 2018 for Samman Award and for traditional/religious robe for Pujari/Pandit, Lamas, Folk Healers etc . Withdrawal of provision by ₹ 5.95 lakh under this head was the net effect of augmentation by re-appropriation of ₹ 24.43 lakh and surrender of ₹ 30.38 lakh. Augmentation of provision was made for payment of arrears on revised pay & allowances and surrender was made due to non-commencement of the Post Graduation course in Buddhism under Nyingma Institute of Tibetology.

Reason for final saving of ₹ 9.14 lakh was not intimated (August 2019).

Grant No. 5 Cultural Affairs and Heritage contd...

| Head | | (₹ In lakh) | | |
|------|-----------------------------|-------------|--------------------|------------------------|
| | | Total Grant | Actual Expenditure | Excess (+) Savings (-) |
| 2251 | SECRETARIAT-SOCIAL SERVICES | | | |
| 090 | Secretariat | | | |
| 05 | Culture Department | | | |
| | O | 37.94 | | |
| | R | ... | 37.94 | 33.53 |
| | | | | (-)4.41 |

Reason for final saving of ₹ 4.41 lakh was not intimated (August 2019).

Saving in the grant was partly counter balanced by excess as under :

| | | | | |
|------|--------------------------------------|---------|---------|---------|
| 2205 | ART AND CULTURE | | | |
| 104 | Archives | | | |
| 62 | State Archives | | | |
| | O | 23.37 | | |
| | R | 3.40 | 26.77 | 25.75 |
| | | | | (-)1.02 |
| 105 | Public Libraries | | | |
| 63 | State Central and District Libraries | | | |
| | O | 1,12.05 | | |
| | R | 21.17 | 1,33.22 | 1,29.70 |
| | | | | (-)3.52 |

Augmentation of provision of ₹ 3.40 lakh and ₹ 21.17 lakh in the above two cases through re-appropriation were made to meet the shortfall due to payment of revised pay arrear.

Reason for final savings of ₹ 1.02 lakh and ₹ 3.52 lakh was not intimated (August 2019).

Capital

Voted

- (i) **Actual expenditure of ₹ 30,36.15 lakh under Capital section includes unadjusted Abstract Contingent bill amounting to ₹ 11.59 lakh.**
- (ii) **Out of saving of ₹ 11,11.18 lakh, an amount of ₹ 6,82.89 lakh was anticipated and surrendered.**

Grant No. 5 Cultural Affairs and Heritage concl...

- (iii) **Out of saving of ₹ 11,11.18 lakh in Capital section. Supplementary provision of ₹ 14,76.00 lakh obtained in July, September and December 2018 proved excessive and could have been restricted to token demand.**
- (iv) **This is sixth years in succession that the Capital section of the grant closed with saving, pointing to overestimation and defective budgeting. The persistent savings for last five years are detailed below :**

(₹ in lakh)

| Year | Total Grant | Actual Expenditure | Savings (-) |
|---------|-------------|--------------------|--------------|
| 2013-14 | 19,31.36 | 15,06.94 | (-) 4,24.37 |
| 2014-15 | 21,38.88 | 10,78.53 | (-) 10,60.35 |
| 2015-16 | 16,05.76 | 4,69.44 | (-) 11,36.32 |
| 2016-17 | 26,57.20 | 10,79.74 | (-) 15,77.46 |
| 2017-18 | 35,50.00 | 28,70.38 | (-) 6,79.62 |

(₹ In lakh)

Head

| | Total Grant | Actual Expenditure | Excess (+) Savings (-) |
|---|-------------|--------------------|---------------------------|
| 4202 CAPITAL OUTLAY ON EDUCATION, SPORTS, ART AND CULTURE | | | |
| 04 Art and Culture | | | |
| 800 other expenditure | | | |
| 60 Construction | | | |
| O | 26,71.33 | | |
| S | 14,76.00 | | |
| R (-) | 6,82.89 | 34,64.44 | 30,36.15 (-)4,28.29 |

Augmentation through supplementary provision of ₹ 14,76.00 lakh obtained in July, September and December 2018 were for (i) land compensation of Folk Healer Centre at Assam Lingzey (ii) provision towards State's Share of SPA (iii) Inauguration of Chenreji Statue and (iv) construction of Limboo Cultural Hall at Tharpu. Provision of ₹ 6,82.89 lakh was surrender due to (i) non-implementation of various schemes (ii) slow progress of works (iii) delay in approval (March 2019) of various schemes (iv) non-clearance of proposal by FRED and as per the direction of DPER & NECAD and FRED.

Reason for final saving of ₹ 4,28.29 lakh, not intimated (August 2019).

Grant No. 6 Ecclesiastical

| Section and Major Head | Total Grant / Appropriation | Actual Expenditure | Excess (+) Saving (-) |
|------------------------|--------------------------------|-----------------------|--------------------------|
|------------------------|--------------------------------|-----------------------|--------------------------|

(₹ In thousands)

REVENUE**VOTED****MAJOR HEAD**

2250 - OTHER SOCIAL SERVICES

| | | | | |
|---------------|----------|----------|----------|------------|
| ORIGINAL | 26,19,55 | | | |
| SUPPLEMENTARY | 11,25,44 | 37,44,99 | 28,76,08 | (-)8,68,91 |

TOTAL VOTED

| | | | | |
|----------------------|-----------------|-----------------|-----------------|-------------------|
| Original | 26,19,55 | | | |
| Supplementary | 11,25,44 | 37,44,99 | 28,76,08 | (-)8,68,91 |
| Surrendered | | | | 2,96 |

*Notes and comments***Revenue****Voted**

- (i) Actual expenditure of ₹ 28,76.08 lakh under this grant includes unadjusted Abstract Contingent bill amounting to ₹ 42.47 lakh.
- (ii) Out of saving of ₹ 8,68.91 lakh only an amount of ₹ 2.96 lakh was anticipated and surrendered.
- (iii) Against the savings of ₹ 8,68.91 lakh, supplementary provision obtained in the month of July, September and December 2018 for ₹ 11,25.44 lakh proved to be excessive. This could have been restricted to token demand.
- (iv) This is seventh years in succession that the grant closed with saving, pointing to overestimation and defective budgeting. The persistent savings are detailed below :

| Year | (₹ in lakh) | | |
|---------|-------------|--------------------|--------------|
| | Total Grant | Actual Expenditure | Savings (-) |
| 2012-13 | 18,44.34 | 17,43.56 | (-) 1,00.78 |
| 2013-14 | 36,38.36 | 34,28.34 | (-) 2,10.02 |
| 2014-15 | 8,62.43 | 7,51.61 | (-) 1,10.82 |
| 2015-16 | 7,17.77 | 6,83.76 | (-) 34.01 |
| 2016-17 | 38,61.39 | 38,30.39 | (-) 31.00 |
| 2017-18 | 56,82.71 | 38,08.59 | (-) 18,74.12 |

Grant No. 6 Ecclesiastical conclud..

(v) Saving occurred as under :

| Head | (₹ In lakh) | | | |
|--|-------------|--------------------|------------------------|---------|
| | Total Grant | Actual Expenditure | Excess (+) Savings (-) | |
| 2250 OTHER SOCIAL SERVICES | | | | |
| 103 Upkeep of Shrines, Temples <i>etc.</i> | | | | |
| O | 6,17.25 | | | |
| S | 1,21.44 | | | |
| R (-) | 2.78 | 7,35.91 | 7,34.08 | (-1.83) |

Provision was augmented by ₹ 1,21.44 through supplementary demand in July, September and December 2018 for payment of (i) revised pay & allowances to 115 monastic teachers (ii) supply of uniform to monastic schools and sanskrit pathsalas. ₹ 2.78 lakh was surrender due to non-submission of TA and contingent bills.

Reason for final saving of ₹ 1.83 lakh was due to transfer of officers and non-submission of TA bills.

| | | | | |
|---|----------|----------|----------|------------|
| 60 Grants to Monasteries, Shrines and Temples | | | | |
| O | 20,02.30 | | | |
| S | 10,04.00 | | | |
| R (-) | 0.18 | 30,06.12 | 21,42.17 | (-)8,63.95 |

Original provision was augmented by obtaining supplementary demand in July, September and December 2018 were for release of Grants-in-Aid to various religious institutions.

Reason for final saving of ₹ 8,63.95 lakh was due to non-release of Grants-in-Aid to the religious institutions for non-submission of the relevant documents.

Grant No. 7 Human Resource Development

| Section and Major Head | Total Grant / Appropriation | Actual Expenditure | Excess (+) Saving (-) |
|----------------------------------|--------------------------------|-----------------------|---------------------------------|
| (₹ In thousands) | | | |
| REVENUE | | | |
| VOTED | | | |
| MAJOR HEAD | | | |
| 2059 - PUBLIC WORKS | | | |
| ORIGINAL | 2,66,22 | | |
| SUPPLEMENTARY | 3,88,56 | 6,54,78 | 3,74,86 (-)2,79,92 |
| 2202 - GENERAL EDUCATION | | | |
| ORIGINAL | 7,11,85,26 | | |
| SUPPLEMENTARY | 49,86,88 | 7,61,72,14 | 6,62,39,34 (-)99,32,80 |
| 2203 - TECHNICAL EDUCATION | | | |
| ORIGINAL | 8,05,01 | | |
| SUPPLEMENTARY | 4,00,00 | 12,05,01 | 12,34,90 (+)29,89 |
| 2204 - SPORTS AND YOUTH SERVICES | | | |
| ORIGINAL | 1,83,34 | | |
| SUPPLEMENTARY | ... | 1,83,34 | 1,82,25 (-)1,09 |
| TOTAL VOTED | | | |
| Original | 7,24,39,83 | | |
| Supplementary | 57,75,44 | 7,82,15,27 | 6,80,31,35 (-)1,01,83,92 |
| Surrendered | | | 97,60,39 |

Grant No. 7 Human Resource Development contd...

| Section and Major Head | Total Grant / Appropriation | Actual Expenditure | Excess (+) Saving (-) |
|--|--------------------------------|-----------------------|-----------------------------|
| (₹ In thousands) | | | |
| CAPITAL | | | |
| VOTED | | | |
| 4202 - CAPITAL OUTLAY ON EDUCATION, SPORTS,ART AND CULTURE | | | |
| ORIGINAL | 40,97,81 | | |
| SUPPLEMENTARY | 14,22,10 | 55,19,91 | 28,84,68 (-)26,35,23 |
| TOTAL VOTED | | | |
| Original | 40,97,81 | | |
| Supplementary | 14,22,10 | 55,19,91 | 28,84,68 (-)26,35,23 |
| Surrendered | | | 22,85,83 |

*Notes and comments***Revenue****Voted**

- (i) Actual expenditure of ₹ 6,80,31.35 lakh under Revenue side of this grant includes unadjusted Abstract Contingent bill amounting to ₹ 40,47.97 lakh.
- (ii) Out of saving of ₹ 1,01,83.92 lakh an amount of ₹ 97,60.39 lakh was anticipated and surrendered.
- (iii) Total expenditure under this grant in Revenue side ₹ 6,80,31.35 lakh did not reached up to the original provision of ₹ 7,24,39.83 lakh. Supplementary provision of ₹ 57,75.44 lakh obtained in July, September and December 2018 proved excessive and could have been restricted to token demand.
- (iv) This is sixth years in succession that the grant closed with saving, pointing to overestimation and defective budgeting. The persistent savings for last five years detailed below :

| (₹ in lakh) | | | |
|-------------|-------------|--------------------|--------------|
| Year | Total Grant | Actual Expenditure | Savings (-) |
| 2013-14 | 3,66,72.96 | 3,75,11.19 | (-) 8,38.23 |
| 2014-15 | 4,97,24.64 | 4,54,00.92 | (-) 43,23.72 |
| 2015-16 | 5,25,96.46 | 4,65,31.30 | (-) 60,65.16 |
| 2016-17 | 6,13,15.18 | 5,13,35.34 | (-) 99,79.84 |
| 2017-18 | 6,42,06.47 | 5,65,38.43 | (-)76,68.04 |

Grant No. 7 Human Resource Development contd...

| Head | | (₹ In lakh) | | |
|------|--|-------------|--------------------|------------------------|
| | | Total Grant | Actual Expenditure | Excess (+) Savings (-) |
| (v) | Savings occurred as under : | | | |
| 2059 | PUBLIC WORKS | | | |
| 60 | Other Buildings | | | |
| 053 | Maintenance and Repairs | | | |
| 60 | Work Charged Establishment | | | |
| | O | 1,81.65 | | |
| | S | 3,88.56 | | |
| | R | ... | 5,70.21 | 2,95.73 |
| | | | | (-),2,74.48 |
| | Original provision was augmented to ₹ 3,88.56 lakh through supplementary demand in December 2018 was due to payment of salary to newly appointed 169 Lower Division Clerk, 400 Office Assistant-cum-Chowkidar, 800 Child Care Attendent, 300 Chowkidar/Nightguard and 300 Mali. | | | |
| | Reason for final saving ₹ 2,74.48 lakh was due to non-release of salary to the newly appointed employees for want of 14 digit id number of the employees. | | | |
| 61 | Other Maintenance Expenditure | | | |
| | O | 84.57 | | |
| | R (-) | 5.45 | 79.12 | 79.12 |
| | | | | ... |
| | Withdrawal of funds of ₹ 5.45 lakh through surrender in March 2019 was due to non-receipt of anticipated bills in time. | | | |
| 2202 | GENERAL EDUCATION | | | |
| 01 | Elementary Education | | | |
| 107 | Teachers Training | | | |
| 29 | National Education Mission | | | |
| | O | 7,30.60 | | |
| | R (-) | 4,34.71 | 2,95.89 | 2,55.98 |
| | | | | (-),39.91 |
| | Reduction of provision by ₹ 4,34.71 lakh through surrender in March 2019 was due to non-receipt of anticipated fund from Government of India. | | | |
| | Reason for final saving of ₹ 39.91 lakh due to last moment release of anticipated fund from Ministry of Human Resource Development (MHRD) under the scheme District Institute of Education and Training. | | | |

Grant No. 7 Human Resource Development contd...

| Head | | (₹ In lakh) | | |
|------|---|-------------|--------------------|------------------------|
| | | Total Grant | Actual Expenditure | Excess (+) Savings (-) |
| 67 | State Institute of Education | | | |
| | O | 1,75.42 | | |
| | R (-) | 7.34 | 1,68.08 | 1,68.07 (-)0.01 |
| | Reduction of provision of ₹ 7.34 lakh by way of surrender in March 2019 was due to non-payment of first salary to newly regularised employees for want of CPF/PRAN number and non-receipt of bills in time pertains to the printing of projects text book (SCERT). | | | |
| 800 | Other Expenditure | | | |
| 28 | National Programme of Mid Day Meal in Schools | | | |
| | O | 11,62.20 | | |
| | R (-) | 1,67.84 | 9,94.36 | 9,94.36 ... |
| | Reduction of Provision by ₹ 1,67.84 lakh by way of surrender in March 2019 was due to non-receipt of anticipated Central Share from MHRD and non-release of State's Share by the DPENRNECAD & FRED. | | | |
| 29 | National Education Mission | | | |
| | O | 52,00.00 | | |
| | R (-) | 5,19.03 | 46,80.97 | 46,80.97 ... |
| | Reduction of provision by ₹ 5,19.03 lakh by way of surrender in March 2019 was due to non-receipt of anticipated Central Share from MHRD. | | | |
| 02 | Secondary Education | | | |
| 001 | Direction and Administration | | | |
| 58 | Directorate of Education | | | |
| | O | 85,40.66 | | |
| | R (-) | 56,85.31 | 28,55.35 | 28,55.07 (-)0.28 |
| | Reduction of provision by ₹ 56,85.31 lakh through re-appropriation was due to payment of pay & allowances in revised scale from other head of account. | | | |

Grant No. 7 Human Resource Development contd...

| Head | | (₹ In lakh) | | |
|--|--|-------------|--------------------|------------------------|
| | | Total Grant | Actual Expenditure | Excess (+) Savings (-) |
| 109 | Government Secondary Schools | | | |
| 29 | National Education Mission | | | |
| | O | 69,75.46 | | |
| | R (-) | 52,33.61 | 17,41.85 | 17,41.85 ... |
| Reduction of provision by ₹ 52,33.61 lakh by way of surrender in March 2019 was due to non-receipt of anticipated Central Share from MHRD. | | | | |
| 03 | University and Higher Education | | | |
| 103 | Government Colleges and Institutes | | | |
| 29 | National Education Mission | | | |
| | O | 21,60.00 | | |
| | R (-) | 21,60.00 | ... | |
| Entire provision of ₹ 21,60.00 lakh was withdrawn by way of re-appropriation (₹ 80.00 lakh) and surrender (₹ 20,80.00 lakh) in March 2019 was due to non-receipt of anticipated Central Share and matching share. | | | | |
| 66 | Sikkim Law College | | | |
| | O | 2,40.39 | | |
| | R (-) | 14.99 | 2,25.40 | 2,25.26 (-)0.14 |
| Reduction of provision by ₹ 14.99 lakh through re-appropriation (₹ 10.00 lakh) and surrender (₹ 4.99 lakh) was due to (i) non-implementation of the recommendation of the State's Pay Commission for the employees under UGC norms. The amount surrendered due to non-payment of salary to the newly regularised employees for want of CPF/PRAN number. | | | | |
| 67 | Sikkim Institute of Higher Nyingma Studies (SIHNS) | | | |
| | O | 2,52.81 | | |
| | R (-) | 0.06 | 2,52.75 | 2,51.64 (-)1.11 |
| Reduction of Provision by ₹ 0.06 lakh by way of surrender in March 2019 was due to non-payment of salary to the newly regularised employees for want of CPF/PRAN number. | | | | |

Grant No. 7 Human Resource Development contd...

| Head | | (₹ In lakh) | | |
|---|----------------------------------|-------------|--------------------|------------------------|
| | | Total Grant | Actual Expenditure | Excess (+) Savings (-) |
| 68 | New Degree College, Namchi | | | |
| | O | 4,34.18 | | |
| | R (-) | 1.55 | 4,32.63 | 4,32.63 ... |
| 69 | Sanskrit Mahavidhalaya, Samdong | | | |
| | O | 1,33.77 | | |
| | R (-) | 4.18 | 1,29.59 | 1,29.34 (-)0.25 |
| Reduction of provision by ₹ 1.55 lakh and ₹ 4.18 lakh by way of surrender in March 2019 in the above two cases were due to non-payment of salary to the newly regularised employees for want of CPF/PRAN number. | | | | |
| 70 | Art College at Rhenock | | | |
| | O | 2,54.37 | | |
| | R (-) | 17.17 | 2,37.20 | 2,37.20 ... |
| Reduction of provision by ₹ 17.17 lakh through re-appropriation (₹ 17.00 lakh) and surrender (₹ 0.17 lakh) was due to (i) non-implementation of the recommendation of the States Pay Commission for the employees under UGC norms. The amount surrender due to non-payment of salary to the newly regularised employees for want of CPF/PRAN number. | | | | |
| 04 | Adult Education | | | |
| 200 | Other Adult Education Programmes | | | |
| 29 | National Education Mission | | | |
| | O | 90.00 | | |
| | R (-) | 90.00 | ... | |
| Surrender of entire provision of ₹ 90.00 lakh in March 2019 was due to non-receipt of anticipated Central Share from MHRD. | | | | |

Grant No. 7 Human Resource Development contd...

| Head | | (₹ In lakh) | | |
|------|------------------------------|-------------|--------------------|------------------------|
| | | Total Grant | Actual Expenditure | Excess (+) Savings (-) |
| 80 | General | | | |
| 001 | Direction and Administration | | | |
| 60 | Establishment | | | |
| | O | 41,58.51 | | |
| | S | 40,40.00 | | |
| | R (-) | 11,81.39 | 70,17.12 | 69,34.58 (-)82.54 |

Original provision was augmented to ₹ 40,40.00 lakh through supplementary demand in September and December 2018 towards payment of Grants-in-Aid to Sikkim State University and Purchase of Laptop. The provision was further augmented by ₹ 30.00 lakh through re-appropriation was required for the payment of long pending liabilities towards Dr. B.R. Ambedkar Scholarship. Final surrender of ₹ 12,11.39 lakh was made due to non-payment of salary to the newly regularised employees for want of CPF/PRAN number and as per direction of DPERNECAD vide letter No. 490/DPER & NVAD dated 03 August 2018.

Reason for final saving of ₹ 82.54 lakh was due to non-release of salary to the newly appointed employees due to technical problem and non-receipt of concurrence from FRED towards payment of Dr. Ambedkar Scholarship.

| | | | | |
|-----|--------------|------|------|-------------|
| 107 | Scholarships | | | |
| | O | ... | | |
| | S | 7.73 | | |
| | R | ... | 7.73 | ... (-)7.73 |

Reason for non-utilisation and non-surrendering the entire supplementary provision due to non-release of Central Share on technical ground between FRED and TPAO and also for late submission of bills.

Grant No. 7 Human Resource Development contd...

| | | | | | |
|------|---|------------|------------|------------|---------|
| (vi) | Savings in the grant was partly counter balanced by excess as under : | | | | |
| 2202 | GENERAL EDUCATION | | | | |
| 02 | Secondary Education | | | | |
| 104 | Teachers and Other Services | | | | |
| 64 | High and Higher Secondary School | | | | |
| | O | 3,58,86.25 | | | |
| | R | 45,50.76 | 4,04,37.01 | 4,04,33.89 | (-)3.12 |
| | Augmentation of original provision of ₹ 45,50.76 lakh through re-appropriation was due to payment of advance as per circular No. 08/Fin/Admn. Dated 15 September 2018 issued by FRED and implementation of State's 5th Pay Commission. | | | | |

Reason for ultimate saving of ₹ 3.12 lakh was due to non-payment of salary to the newly regularised employees for want of CPF/PRAN number.

| Head | (₹ In lakh) | | | | |
|------|---|-------------|--------------------|------------------------|---------|
| | | Total Grant | Actual Expenditure | Excess (+) Savings (-) | |
| 03 | University and Higher Education | | | | |
| 103 | Government Colleges and Institutes | | | | |
| 65 | Government Degree College, Gangtok | | | | |
| | O | 9,81.95 | | | |
| | R | 1,99.96 | 11,81.91 | 11,81.90 | (-)0.01 |
| 72 | Establishment of College at Gyalshing | | | | |
| | O | 1,81.10 | | | |
| | R | 16.00 | 1,97.10 | 1,97.10 | ... |
| 73 | Establishment of New College at Gangtok | | | | |
| | O | 1,94.40 | | | |
| | R | 65.00 | 2,59.40 | 2,59.31 | (-)0.09 |
| 74 | Establishment of Science College at Chakung | | | | |
| | O | 55.02 | | | |
| | R | 45.00 | 1,00.02 | 1,00.01 | (-)0.01 |
| | Provision was augmented to ₹ 1,99.96 lakh, ₹ 16.00 lakh ₹ 65.00 lakh and ₹ 45.00 lakh in the above four cases, through re-appropriation, were due to payment of advance as per circular No. 08/Fin/Admn. Dated 15 September 2018 issued by FRED. | | | | |

Grant No. 7 Human Resource Development contd...

| Head | | (₹ In lakh) | | |
|------|--------------------------------------|-------------|--------------------|------------------------|
| | | Total Grant | Actual Expenditure | Excess (+) Savings (-) |
| 80 | General | | | |
| 107 | Scholarships | | | |
| 61 | Post Metric State Govt. Scholarships | | | |
| | O | 15,00.00 | | |
| | R | 8,55.55 | 23,55.55 | 23,55.55 |

Original provision was augmented to ₹ 8,55.55 lakh through re-appropriation as per direction of the Government for payment of post-matric scholarship during Rojgar Mela on 12 January 2019.

| | | | | |
|------|------------------------------|---------|----------|----------|
| 2203 | TECHNICAL EDUCATION | | | |
| 001 | Direction and Administration | | | |
| 60 | Establishment | | | |
| | O | 8,05.01 | | |
| | S | 4,00.00 | | |
| | R | 30.00 | 12,35.01 | 12,34.90 |

Original provision was augmented to ₹ 4,00.00 lakh through supplementary demand in December 2018 towards payment to Grants-in-Aid to Polytechnic Institutes. The provision was further augmented by ₹ 30.00 lakh through re-appropriation due to payment of advance vide circular No. 08/Fin/Admn. Dated 15 September 2018 issued by FRED.

Capital

Voted

- (i) **Out of saving of ₹ 26,35.23 lakh in Capital section, an amount of ₹ 22,85.83 lakh was anticipated and surrendered.**
- (ii) **Total expenditure under this grant in Capital side ₹ 28,84.68 lakh did not reached up to the original provision of ₹ 40,97.81 lakh. Supplementary provision of ₹ 14,22.10 lakh obtained in July and September 2018 proved excessive and could have been restricted to token demand.**

Grant No. 7 Human Resource Development contd...

- (iii) **This is sixth years in succession that the grant closed with saving in Capital side also pointing to overestimation and defective budgeting. The persistent savings for last five years under capital side detailed below:**

| (₹ in lakh) | | | |
|-------------|-------------|--------------------|-------------|
| Year | Total Grant | Actual Expenditure | Savings (-) |
| 2013-14 | 43,93.56 | 23,73.86 | (-)20,19.70 |
| 2014-15 | 39,75.13 | 17,72.99 | (-)22,02.14 |
| 2015-16 | 29,63.28 | 9,31.89 | (-)20,31.39 |
| 2016-17 | 52,41.44 | 30,68.99 | (-)21,72.45 |
| 2017-18 | 84,02.51 | 59,55.28 | (-)24,47.23 |

- (iv) **Saving under Capital section occurred mainly as under:**

| Head | (₹ In lakh) | | | Excess (+) Savings (-) |
|---|-------------|-----------------------|---------|---------------------------|
| | Total Grant | Actual Expenditure | | |
| 4202 CAPITAL OUTLAY ON EDUCATION, SPORTS, ART AND CULTURE | | | | |
| 01 General Education | | | | |
| 201 Elementary Education | | | | |
| 29 National Education Mission | | | | |
| O | 5,34.79 | | | |
| R (-) | 3,73.78 | 1,61.01 | 1,05.90 | (-)55.11 |

Reduction of provision by ₹ 373.78 lakh by way of surrender in March 2019 was due to non-receipt of anticipated equivalent Central Fund.

Reason for final saving of ₹ 55.11 lakh due to non-submission of anticipated bills in time.

Grant No. 7 Human Resource Development contd..

| Head | | (₹ In lakh) | | | |
|------|---|-------------|--------------------|------------------------|--|
| | | Total Grant | Actual Expenditure | Excess (+) Savings (-) | |
| 70 | Buildings | | | | |
| | O | 1,09.00 | | | |
| | S | 25.00 | | | |
| | R (-) | 40.91 | 93.09 | 90.18 (-)2.91 | |
| | Original provision was augmented to ₹ 25.00 lakh through supplementary demand in September 2018 for construction of Multipurpose Hall-cum-School. Further, the provision was reduced to ₹ 40.91 lakh due to non-receipt of anticipated equivalent Central Fund. | | | | |
| | Reason for final saving of ₹2.91 lakh was due to non-submission of anticipated bills in time. | | | | |
| 202 | Secondary Education | | | | |
| 70 | Buildings | | | | |
| | O | 14,56.20 | | | |
| | S | 47.10 | | | |
| | R (-) | 11,73.79 | 3,29.51 | 3,29.50 (-)0.01 | |
| | Original provision was augmented to ₹ 47.10 lakh through supplementary demand in July and September 2018 for construction of Multipurpose Hall-cum-School at Singithang and for construction of Model School in Sikkim. The provision was reduced by ₹ 11,73.79 lakh by surrender in March 2019 was due to non-receipt of anticipated equivalent Central Fund and non-submission of bills. | | | | |
| 203 | University and Higher Education | | | | |
| 70 | Buildings | | | | |
| | O | 14,09.62 | | | |
| | S | 13,50.00 | | | |
| | R (-) | 2,46.18 | 25,13.44 | 22,28.47 (-)2,84.97 | |
| | Provision was augmented to ₹ 13,50.00 lakh through supplementary demand in July 2018 towards State's Share for construction of College at Yangthang and construction of different school building and playground. The provision was reduced by ₹ 2,46.18 lakh by surrender in March 2019 due to non-submission of bills. | | | | |
| | Reason for final saving of ₹ 284.97 lakh was for the construction of Girls College at Khamdong was initially executed by the department but finally transferred to NIT for execution. | | | | |

Grant No. 7 Human Resource Development concl...

| Head | | (₹ In lakh) | | |
|------|----------------------------|-------------|--------------------|------------------------|
| | | Total Grant | Actual Expenditure | Excess (+) Savings (-) |
| 02 | Technical Education | | | |
| 103 | Technical Schools | | | |
| 29 | National Education Mission | | | |
| | O | 5,88.20 | | |
| | R (-) | 4,51.17 | 1,37.03 | 1,30.63 (-)6.40 |

Reduction of provision by ₹ 4,51.17 lakh by way of surrender in March 2019 was due to non-receipt of anticipated equivalent Central Fund and non-submission of bills.

Reason for final saving of ₹ 6.40 lakh was due to non-submission of bills.

Grant No. 8 Election

| Section and Major Head | Total Grant / Appropriation | Actual Expenditure | Excess (+) Saving (-) |
|------------------------|--------------------------------|-----------------------|--------------------------|
|------------------------|--------------------------------|-----------------------|--------------------------|

(₹ In thousands)

REVENUE**VOTED****MAJOR HEAD**

2015 - ELECTIONS

| | | | |
|---------------|----------|----------|---------------|
| ORIGINAL | 6,11,83 | | |
| SUPPLEMENTARY | 14,50,00 | 20,61,83 | 20,61,79 (-)4 |

TOTAL VOTED

| | | | |
|----------------------|-----------------|-----------------|----------------------|
| Original | 6,11,83 | | |
| Supplementary | 14,50,00 | 20,61,83 | 20,61,79 (-)4 |
| Surrendered | | | ... |

*Notes and comments***Revenue****Voted**

- (i) Actual expenditure of ₹ 20,61.79 lakh under this grant includes unadjusted Abstract Contingent bill amounting to ₹ 6,00.24 lakh.
- (ii) Savings occurred mainly under :

| Head | | Total Grant | Actual Expenditure | Excess (+) Savings (-) |
|---|-------|-------------|-----------------------|---------------------------|
| 2015 ELECTIONS | | | | |
| 103 Preparation and Printing of Electoral rolls | | | | |
| 08 Election Department | | | | |
| O | 81.00 | | | |
| R (-) | 7.00 | 74.00 | 73.99 | (-)0.01 |

Reduction in provision by ₹ 7.00 lakh through re-appropriation was made due to curtailment on tour programme of officers.

Grant No. 8 Election concld...

| Head | (₹ In lakh) | | | |
|-------|---|-------------|--------------------|------------------------|
| | | Total Grant | Actual Expenditure | Excess (+) Savings (-) |
| 104 | Charges for conduct of elections for Lok Sabha and State/Union Territory Legislative Assemblies when | | | |
| 62 | Conduct of Election | | | |
| | O | 10.01 | | |
| | S | 5,23.00 | | |
| | R (-) | 10.00 | 5,23.01 | 5,23.01 ... |
| | Original provision was augmented to ₹ 5,23.00 lakh through supplementary demand in December 2018 was required for pre-election activities and General Election 2019. The Provision was finally reduced by ₹ 10.00 lakh through re-appropriation was for meeting excess expenditure in others heads pertaining to issue of Photo Identity Card. | | | |
| 106 | Charges for conduct of elections to State/Union Territory Legislature | | | |
| 62 | Conduct of Election | | | |
| | O | 50.00 | | |
| | S | 6,50.00 | | |
| | R (-) | 10.00 | 6,90.00 | 6,90.00 ... |
| | Original provision was augmented to ₹ 6,50.00 lakh through supplementary demand in July and December 2018 was required for making payment for construction of EVMs/VVPATs warehouse in four districts. The provision was finally reduced by ₹ 10.00 lakh through re-appropriation was to meet up the excess expenditure in other heads pertaining to issue of Photo Identity Card. | | | |
| (iii) | Saving in the grant was partly counter balanced by excess as under: | | | |
| 2015 | ELECTIONS | | | |
| 108 | Issue on Photo Identity Cards to Voters | | | |
| 63 | Photo Identity Cards | | | |
| | O | 38.00 | | |
| | S | 2,77.00 | | |
| | R | 27.00 | 3,42.00 | 3,42.00 ... |
| | Augmentation of provision by ₹ 277.00 lakh through supplementary demand in December 2018 was required for clearing outstanding bills of current financial year. The provision was further increased by ₹ 27.00 lakh through re-appropriation was for meeting expenditure to increase the activities pertaining to issue of Photo Identity Card. | | | |

Grant No. 9 Excise

| Section and Major Head | | Total Grant / Appropriation | Actual Expenditure | Excess (+) Saving (-) |
|-------------------------------------|----------------|--------------------------------|-----------------------|--------------------------|
| (₹ In thousands) | | | | |
| REVENUE | | | | |
| VOTED | | | | |
| MAJOR HEAD | | | | |
| 2039 - STATE EXCISE DUTIES | | | | |
| ORIGINAL | 8,06,08 | | | |
| SUPPLEMENTARY | 18,50 | 8,24,58 | 8,18,47 | (-)6,11 |
| 2052 - SECRETARIAT-GENERAL SERVICES | | | | |
| ORIGINAL | 1,66,72 | | | |
| SUPPLEMENTARY | ... | 1,66,72 | 1,66,72 | ... |
| TOTAL VOTED | | | | |
| Original | 9,72,80 | | | |
| Supplementary | 18,50 | 9,91,30 | 9,85,19 | (-)6,11 |
| Surrendered | | | | 4,15 |

Notes and comments

Revenue**Voted**

- (i) **Out of saving of ₹ 6.11 lakh an amount of ₹ 4.15 lakh was anticipated and surrendered.**
- (ii) **Actual expenditure of ₹ 9,85.19 lakh under this grant includes unadjusted Abstract Contingent bill amounting to ₹ 4.21 lakh.**

Grant No. 9 Excise concld...

(iii) Saving under the grant occurred as under :

| Head | (₹ In lakh) | | | Excess (+) Savings (-) |
|----------------------------------|-------------|-----------------------|---------|---------------------------|
| | Total Grant | Actual Expenditure | | |
| 2039 STATE EXCISE | | | | |
| 001 Direction and Administration | | | | |
| 44 Head Office | | | | |
| O | 5,70.16 | | | |
| S | 18.50 | | | |
| R (-) | 43.50 | 5,45.16 | 5,45.16 | ... |

Original provision augmented to ₹ 18.50 lakh through supplementary demand in December 2018 was required for purchase of hardware for computerisation and one raiding vehicle. The provision was finally reduced by ₹ 43.50 lakh through re-appropriation (₹ 39.35 lakh) and surrender (₹ 4.15 lakh) to meet up additional requirement for payment of revised pay & allowances in other heads. The surrender was due to late receipt of pay fixation order.

(iv) Saving under the grant was partly counter balanced by excess as under:

| | | | | |
|----------------------------------|---------|---------|---------|---------|
| 2039 STATE EXCISE | | | | |
| 001 Direction and Administration | | | | |
| 62 South & West | | | | |
| O | 2,35.92 | | | |
| R | 39.35 | 2,75.27 | 2,75.23 | (-)0.04 |

Provision was augmented to ₹ 39.35 lakh through re-appropriation was required for payment of pay & allowances arrear on revised pay scale.

Grant No. 10 Finance, Revenue and Expenditure

| Section and Major Head | Total Grant / Appropriation | Actual Expenditure | Excess (+) Saving (-) |
|---|--------------------------------|-----------------------|--------------------------|
| REVENUE | | | |
| VOTED | | | |
| MAJOR HEAD | | | |
| 2020 - COLLECTION OF TAXES ON INCOME AND EXPENDITURE | | | |
| ORIGINAL | 1,79,28 | | |
| SUPPLEMENTARY | ... | 1,79,28 | (+)42,82 |
| 2030 - STAMPS AND REGISTRATION | | | |
| ORIGINAL | 20,00 | | |
| SUPPLEMENTARY | ... | 20,00 | (-)10,44 |
| 2043 - COLLECTION CHARGES UNDER STATE GOODS | | | |
| ORIGINAL | 6,53,46 | | |
| SUPPLEMENTARY | ... | 6,53,46 | (+)14,07 |
| 2045 - OTHER TAXES AND DUTIES ON COMMODITIES AND SERVICES | | | |
| ORIGINAL | 25,00,00 | | |
| SUPPLEMENTARY | ... | 25,00,00 | ... |
| 2047 - OTHER FISCAL SERVICES | | | |
| ORIGINAL | 6,00 | | |
| SUPPLEMENTARY | ... | 6,00 | (-)66 |
| 2052 - SECRETARIAT-GENERAL SERVICES | | | |
| ORIGINAL | 1,51,14,15 | | |
| SUPPLEMENTARY | ... | 1,51,14,15 | (-)1,42,65,26 |

(₹ In thousands)

Grant No. 10 Finance, Revenue and Expenditure contd...

| Section and Major Head | Total Grant / Appropriation | Actual Expenditure | Excess (+) Saving (-) |
|---|--------------------------------|-----------------------|--------------------------|
| (₹ In thousands) | | | |
| 2054 - TREASURY AND ACCOUNTS ADMINISTRATION | | | |
| ORIGINAL | 16,44,27 | | |
| SUPPLEMENTARY | 1 | 16,44,28 | (+)4,63,06 |
| 2071 - PENSIONS AND OTHER RETIREMENT BENEFITS | | | |
| ORIGINAL | 6,38,00,00 | | |
| SUPPLEMENTARY | ... | 6,38,00,00 | (+)95,99,66 |
| 2075 - MISCELLANEOUS GENERAL SERVICES | | | |
| ORIGINAL | 1,59,38,35 | | |
| SUPPLEMENTARY | ... | 1,59,38,35 | (-)1,26,05,30 |
| 2235 - SOCIAL SECURITY AND WELFARE | | | |
| ORIGINAL | 90,01 | | |
| SUPPLEMENTARY | ... | 90,01 | (-)50,23 |
| TOTAL VOTED | | | |
| Original | 9,99,45,52 | | |
| Supplementary | 1 | 9,99,45,53 | (-)1,68,12,27 |
| Surrendered | | | 1,67,82,24 |
| REVENUE | | | |
| CHARGED | | | |
| 2048 - APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT | | | |
| ORIGINAL | 12,00,00 | | |
| SUPPLEMENTARY | ... | 12,00,00 | 12,00,00 |
| 2049 - INTEREST PAYMENT | | | |
| ORIGINAL | 4,63,54,03 | | |
| SUPPLEMENTARY | ... | 4,63,54,03 | (-)30,49,28 |

Grant No. 10 Finance, Revenue and Expenditure contd...

| Section and Major Head | Total Grant / Appropriation | Actual Expenditure | Excess (+) Saving (-) |
|--|--------------------------------|-----------------------|--------------------------|
| (₹ In thousands) | | | |
| 2075 - MISCELLANEOUS GENERAL SERVICES | | | |
| <i>ORIGINAL</i> | 2,00,00 | | |
| <i>SUPPLEMENTARY</i> | ... | 2,00,00 | ... |
| TOTAL CHARGED | | | |
| <i>Original</i> | 4,77,54,03 | | |
| <i>Supplementary</i> | ... | 4,47,04,75 | (-)30,49,28 |
| <i>Surrendered</i> | | | 29,11,17 |
| CAPITAL | | | |
| VOTED | | | |
| 7610 - LOANS TO GOVERNMENT SERVANTS, etc. | | | |
| ORIGINAL | 55,00 | | |
| SUPPLEMENTARY | ... | 55,00 | (-)40 |
| TOTAL VOTED | | | |
| Original | 55,00 | | |
| Supplementary | ... | 55,00 | (-)40 |
| Surrendered | | | ... |
| CHARGED | | | |
| 6003 - INTERNAL DEBT OF THE STATE GOVERNMENT | | | |
| <i>ORIGINAL</i> | 3,65,14,68 | | |
| <i>SUPPLEMENTARY</i> | 29,94 | 3,65,44,62 | (-)72 |

Grant No. 10 Finance, Revenue and Expenditure contd...

| Section and Major Head | Total Grant / | Actual | Excess (+) |
|------------------------|---------------|-------------|------------|
| | Appropriation | Expenditure | Saving (-) |

(₹ In thousands)

6004 - LOANS AND ADVANCES FROM THE CENTRAL GOVERNMENT

| | | | | |
|----------------------|------------|------------|------------|---------|
| <i>ORIGINAL</i> | 10,17,21 | | | |
| <i>SUPPLEMENTARY</i> | 27,50 | 10,44,71 | 10,43,94 | (-)77 |
| TOTAL CHARGED | | | | |
| <i>Original</i> | 3,75,31,89 | | | |
| <i>Supplementary</i> | 57,44 | 3,75,89,33 | 3,75,87,84 | (-)1,49 |
| <i>Surrendered</i> | | | | 1,47 |

*Notes and comments***Revenue****Voted**

- (i) Actual expenditure of ₹ 8,31,33.26 lakh under Revenue of this grant includes unadjusted Abstract Contingent bill amounting to ₹ 18.41 lakh.
- (ii) Out of saving of ₹ 1,68,12.27 lakh an amount of ₹ 1,67,82.24 lakh was anticipated and surrendered.
- (iii) This is sixth years in succession that the grant (Revenue Voted) closed with saving, pointing to overestimation and defective/unrealistic budgeting. The persistent savings for last five years are detailed below:

(₹ in lakh)

| Year | Total Grant | Actual Expenditure | Savings (-) |
|---------|-------------|--------------------|----------------|
| 2013-14 | 10,86,34.46 | 7,58,51.73 | (-) 3,27,82.73 |
| 2014-15 | 11,67,06.32 | 7,86,71.25 | (-) 3,80,35.07 |
| 2015-16 | 4,92,25.82 | 4,60,14.80 | (-) 32,11.02 |
| 2016-17 | 5,64,40.54 | 5,12,18.22 | (-) 52,22.32 |
| 2017-18 | 6,43,71.17 | 5,73,49.32 | (-) 70,21.85 |

Grant No. 10 Finance, Revenue and Expenditure contd...

- (iv) **Expenditure of ₹ 8,31,33.26 lakh under Revenue Voted include the expenditure of ₹ 40,00.00 lakh transferred and credited to different Reserved Fund under (Public Account) M.H 8235 General and Other Reserve Funds 200- Other Funds as detailed below :**

| Debitable | M.H. Head | Name of Fund | Amount |
|------------|-----------|---|-----------------|
| 2045 - 797 | | Sikkim Transport Infrastructure Dev Fund. | ₹ 25,00.00 lakh |
| 2075 - 797 | | Special Development Fund | ₹ 15,00.00 lakh |

- (v) **Saving under Revenue Voted section mainly as under :**

| Head | (₹ In lakh) | | | |
|--|-------------|--------------------|------------------------|---------|
| | Total Grant | Actual Expenditure | Excess (+) Savings (-) | |
| 2030 STAMPS AND REGISTRATION | | | | |
| 01 Stamps-Judicial | | | | |
| 101 Cost of Stamps | | | | |
| O | 15.00 | | | |
| R (-) | 4.25 | 10.75 | 9.56 | (-)1.19 |
| Reduction of provision by ₹ 4.25 lakh through surrender in March 2019 was due to decrease in sale of stamps and less payment of commission. | | | | |
| Reason for final saving of ₹ 1.19 lakh, not intimated (August 2019). | | | | |
| 02 Stamps-Non-Judicial | | | | |
| 101 Cost of Stamps | | | | |
| O | 5.00 | | | |
| R (-) | 5.00 | ... | ... | ... |
| Surrender of entire provision of ₹ 5.00 lakh was due to non-printing of stamps. | | | | |
| 2043 COLLECTION CHARGES UNDER STATE GOODS AND SERVICES TAX | | | | |
| 101 Collection Charges | | | | |
| 44 Head Office Establishment | | | | |
| O | 5,40.40 | | | |
| R (-) | 13.66 | 5,26.74 | 5,29.41 | (+)2.67 |
| Withdrawal of funds by ₹ 13.66 lakh through re-appropriation was due to non-receipt of anticipated bills on time and to meet up the additional requirement in other heads of account for payment of IT hired personnel to maintain and working on GST backend software. | | | | |
| Reason for ultimate excess of ₹ 2.67 lakh was due to salary hike and increase in the number of regular staff. | | | | |

Grant No. 10 Finance, Revenue and Expenditure contd...

| Head | | (₹ In lakh) | | |
|------|--|-------------|--------------------|------------------------|
| | | Total Grant | Actual Expenditure | Excess (+) Savings (-) |
| 2052 | SECRETARIAT-GENERAL SERVICES | | | |
| 090 | Secretariat | | | |
| 10 | Finance Department | | | |
| | O | 1,51,14.15 | | |
| | R (-) | 1,42,58.61 | 8,55.54 | 8,48.98 (-)6.56 |
| | Reduction of provision by ₹ 1,42,58.61 lakh through re-appropriation (₹ 98,76.29 lakh) and surrender (₹ 43,82.32 lakh) was due to (i) transfer of provision for payment of pay & allowances, surrender due to part payment of pay arrear. | | | |
| | Reason for final saving of ₹ 6.56 lakh was (i) non-finalisation of pay fixation orders (ii) retrenchment of bills by TPAO at the fag end of financial year & non-receipt of anticipated bills from State Trading Corporation of Sikkim(STCS). | | | |
| 2071 | PENSIONS AND OTHER RETIREMENT BENEFITS | | | |
| 01 | Civil | | | |
| 104 | Gratuities | | | |
| 60 | Payment of Gratuities | | | |
| | O | 1,00,00.00 | | |
| | R (-) | 7,84.83 | 92,15.17 | 92,09.60 (-)5.57 |
| 115 | Leave Encashment Benefits | | | |
| | O | 90,00.00 | | |
| | R (-) | 27,62.35 | 62,37.65 | 62,33.87 (-)3.78 |
| | Withdrawal of funds by ₹ 7,84.43 lakh and ₹ 27,62.35 lakh through re-appropriation in the above two cases were due to late receipt of pension files and available fund utilised towards payment of arrears on revised pension in one instalment. | | | |
| | Reason for final saving of ₹ 5.57 lakh and ₹ 3.78 lakh in the above two cases were not intimated (August 2019). | | | |
| 117 | Government Contribution of Defined Contribution Pension Scheme | | | |
| | O | 50,00.00 | | |
| | R (-) | 51.50 | 49,48.50 | 49,48.46 (-)0.04 |
| | Anticipated saving of ₹ 51.50 lakh was surrender in March 2019 due to less registration of employees than anticipated. | | | |

Grant No. 10 Finance, Revenue and Expenditure contd...

| Head | | (₹ In lakh) | | | |
|------|--|-------------|--------------------|------------------------|---------|
| | | Total Grant | Actual Expenditure | Excess (+) Savings (-) | |
| 2075 | MISCELLANEOUS GENERAL SERVICES | | | | |
| 800 | Other expenditure | | | | |
| | O | 1,42,61.37 | | | |
| | R (-) | 1,26,30.92 | 16,30.45 | 16,30.44 | (-)0.01 |
| | Original provision of ₹ 1,42,61.37 lakh was reduced by ₹ 1,26,30.92 lakh through re-appropriation (₹ 2,92.16 lakh) and surrender (₹ 1,23,38.76 lakh) for compliance of austerity measure by restricting tour programmes. Surrender was made in view of non-submission of commission bill payable to bank. | | | | |
| 2235 | SOCIAL SECURITY AND WELFARE | | | | |
| 60 | Other Social Security and Welfare Programmes | | | | |
| 104 | Deposit Linked Insurance (DLI) Scheme - Government Provident Fund | | | | |
| 10 | Finance Department | | | | |
| | O | 90.00 | | | |
| | R (-) | 50.21 | 39.79 | 39.78 | (-)0.01 |
| | Anticipated savings of ₹ 50.00 lakh was due to re-appropriated due to less claim of DLI than anticipated and balance amount of ₹ 0.21 lakh surrendered. | | | | |
| (vi) | Saving on the above were partly counter balanced by excess as under : | | | | |
| 2020 | COLLECTION OF TAXES ON INCOME AND EXPENDITURE | | | | |
| 105 | Collection charges -Taxes on Professions, Trades Callings and Employment | | | | |
| | O | 1,79.28 | | | |
| | R | 44.80 | 2,24.08 | 2,22.10 | (-)1.98 |
| | Increase of provision by ₹ 44.80 lakh through re-appropriation required towards payment of pay & allowances arrears. | | | | |
| | Reason for ultimate saving of ₹ 1.98 lakh was not intimated (August 2019). | | | | |
| 2043 | COLLECTION CHARGES UNDER STATE GOODS AND SERVICES TAX | | | | |
| 101 | Collection Charges | | | | |
| 66 | Jorethang Sub-Division | | | | |
| | O | 1,13.06 | | | |
| | R | 25.23 | 1,38.29 | 1,38.12 | (-)0.17 |
| | Augmentation of provision by ₹ 25.23 lakh was required to meet the shortfall towards payment of pay & allowances arrears and for additional requirement on account of payment for IT hired personnel for maintain and working on GST backend software. | | | | |

Grant No. 10 Finance, Revenue and Expenditure contd...

| Head | | (₹ In lakh) | | |
|------|---|-------------|--------------------|------------------------|
| | | Total Grant | Actual Expenditure | Excess (+) Savings (-) |
| 2054 | TREASURY AND ACCOUNTS ADMINISTRATION | | | |
| 095 | Directorate of Accounts and Treasuries | | | |
| 10 | Finance Department | | | |
| | O | 5,65.37 | | |
| | R | 1,87.70 | 7,53.07 | 7,52.66 (-)0.41 |
| | Augmentation of provision by ₹ 1,87.70 lakh stated to be (i) for AMC on PGIPF Software (ii) purchase of new vehicle for Director PGIPF and new vehicle under LFA and payment of arrears of new pay scale. | | | |
| 096 | Pay and Accounts Offices | | | |
| | O | 9,54.37 | | |
| | R | 2,01.16 | 11,55.53 | 11,55.10 (-)0.43 |
| | Augmentation of provision by ₹ 2,01.16 lakh stated to be for (i) payment of OFC connectivity and old settlement of libalities of DAC and TPAO (East) (ii) purchase of new vehicle and payment of arrears of new pay scale. | | | |
| 098 | Local Fund Audit | | | |
| | O | 94.53 | | |
| | R | 22.61 | 1,17.14 | 1,15.88 (-)1.26 |
| | Augmentation of provision by ₹ 22.61 lakh stated to be for payment of arrears of pay & allowances on revised pay scale. | | | |
| 800 | Other Expenditure | | | |
| 42 | Central Record Keeping Agency Charges | | | |
| | O | 30.00 | | |
| | R | 20.00 | 50.00 | 49.99 (-)0.01 |
| | Increase of provision by ₹ 20.00 lakh through re-appropriation required for quarterly payment of AMC of GOSEPD Software. | | | |

Grant No. 10 Finance, Revenue and Expenditure contd...

| Head | | (₹ In lakh) | | |
|------|--|-------------|--------------------|------------------------|
| | | Total Grant | Actual Expenditure | Excess (+) Savings (-) |
| 43 | Mission Mode Project (90:10 per cent CSS) | | | |
| | O | ... | | |
| | S | 0.01 | | |
| | R | 33.91 | 33.92 | ... |
| | Increase in provision by ₹ 33.91 lakh through re-appropriation due to urgent payment to NICSI on account of manpower hiring. | | | |
| 2071 | PENSIONS AND OTHER RETIREMENT BENEFITS | | | |
| 01 | Civil | | | |
| 101 | Superannuation and Retirement Allowances | | | |
| | O | 2,45,00.00 | | |
| | R | 1,02,04.37 | 3,47,04.37 | (+)11.17 |
| | Augmentation of provision ₹ 1,02,04.37 lakh through re-appropriation due to payment of arrears of revised pension of pre-2016 pensioner in one instalment. | | | |
| | Reason for excess expenditure by ₹ 11.17 lakh, not intimated (August 2019). | | | |
| 102 | Commuted Value of Pension | | | |
| | O | 63,00.00 | | |
| | R | 16,02.99 | 79,02.99 | ... |
| | Increase of provision through re-appropriation by ₹ 16,02.99 lakh due to increase in rate of retirement benefits as a result of implementation of State's 5th Pay Commission. | | | |
| 105 | Family pensions | | | |
| | O | 90,00.00 | | |
| | R | 14,10.56 | 1,04,10.56 | (-)6.32 |
| | Augmentation of provision ₹ 14,10.56 lakh through re-appropriation due to payment of arrears of revised pension of pre-2016 family pensioner in one instalment. | | | |
| | Reason for ultimate saving of ₹ 6.32 lakh was not intimated (August 2019). | | | |
| 2075 | MISCELLANEOUS GENERAL SERVICES | | | |
| 103 | State Lotteries | | | |
| 10 | Finance Department | | | |
| | O | 1,76.97 | | |
| | R | 25.77 | 2,02.74 | (-)0.13 |
| | Augmenttion of provision by ₹ 25.77 lakh was for meeting the expenditure on wages of muster roll/consolidated staff. | | | |

Grant No. 10 Finance, Revenue and Expenditure contd...

Revenue

Charged

- (i) Expenditure of ₹ 4,47,04.75 lakh under the Charged also includes ₹14,00.00 lakh which was transferred and credited to Reserved Fund as detailed below :

| Debitable | M.H. Head | Name of Fund | Amount |
|---|-----------|------------------------------------|-----------------|
| 2048-Appropriation for reduction or avoidance of debt | | 8222 –Sinking Fund | ₹ 12,00.00 lakh |
| Transferred to Sinking Fund | | 8235-General & other Reserve | ₹ 2,00.00 lakh |
| 2075-Transferred to Gurantee Redemption Fund | | Fund-117-Guarantee Redemption Fund | |

- (ii) **Saving under Charged occurred mainly as under:**

| Head | (₹ In lakh) | | | |
|--|-------------|--------------------|------------------------|-----|
| | Total Grant | Actual Expenditure | Excess (+) Savings (-) | |
| 2049 INTEREST PAYMENT | | | | |
| 01 Interest on Internal Debt | | | | |
| 101 Interest on Market Loans | | | | |
| <i>O</i> | 3,34,17.52 | | | |
| <i>R (-)</i> | 26,71.51 | 3,07,46.01 | 3,07,46.01 | ... |
| Anticipated saving of ₹ 26,71.51 lakh was surrender in March 2019 was due to the provision kept for payment of half yearly interest against the Borrowings. However, the State Government had raised the major portion of Borrowings only after second quarter. | | | | |
| 200 Interest on Other Internal Debts | | | | |
| 62 Rural Electrification Corporation | | | | |
| <i>O</i> | 1,48.63 | | | |
| <i>R (-)</i> | 13.22 | 1,35.41 | 1,35.41 | ... |
| 66 NABARD | | | | |
| <i>O</i> | 14,40.23 | | | |
| <i>R (-)</i> | 1,94.42 | 12,45.81 | 12,45.81 | ... |

Anticipated saving of ₹ 13.22 lakh and ₹ 1,94.42 lakh on the above two cases were surrendered in March 2019 stated to be for rescheduling of loan.

Grant No. 10 Finance, Revenue and Expenditure contd...

| Head | (₹ In lakh) | | | |
|---|-------------|--------------------|------------------------|------------|
| | Total Grant | Actual Expenditure | Excess (+) Savings (-) | |
| 03 Interest on Small Savings, Provident Funds <i>etc.</i> | | | | |
| 108 Interest on Insurance and Pension Fund | | | | |
| 68 Sikkim State Government Employees Group Insurance Scheme | | | | |
| O | 5,60.00 | | | |
| R (-) | 9.99 | 5,50.01 | 4,11.93 | (-)1,38.08 |

Anticipated saving of ₹ 9.99 lakh was surrender in March 2019 due to less claim received than anticipated.

Reason for final saving of ₹ 1,38.08 lakh was not intimated (August 2019).

| | | | | |
|--|---------|---------|---------|---------|
| 04 Interest on Loans and Advances from Central Government | | | | |
| 101 Interest on Loans for State/Union Territory Plan Schemes | | | | |
| 69 Block Loans | | | | |
| O | 4,35.07 | | | |
| R (-) | 21.72 | 4,13.35 | 4,13.33 | (-)0.02 |

Anticipated saving of ₹ 21.72 lakh was surrender in March 2019 due to rescheduling of loan.

Capital

Voted

(i) **Savings occurred mainly as under :**

| | | | | |
|--|-------|------|-----|---------|
| 7610 LOANS TO GOVERNMENT SERVANTS, <i>etc.</i> | | | | |
| 202 Advances for purchase of Motor Conveyances | | | | |
| 62 Motor Conveyance to State Govt. Employees | | | | |
| O | 10.00 | | | |
| R (-) | 9.60 | 0.40 | ... | (-)0.40 |

Anticipated saving of ₹ 9.60 lakh re-appropriated due to non-submission of motor conveyance application by the employees.

Grant No. 10 Finance, Revenue and Expenditure concl...

| Head | (₹ In lakh) | | | |
|---|-------------|-------------|-----------------------|---------------------------|
| | | Total Grant | Actual Expenditure | Excess (+) Savings (-) |
| (ii) Saving in the above cases was partly counter balanced by excess as under: | | | | |
| 7610 LOANS TO GOVERNMENT SERVANTS, <i>etc.</i> | | | | |
| 201 House Building Advances (HBA) | | | | |
| 61 House Building Advances to A.I.S. Officers | | | | |
| O | 45.00 | | | |
| R | 9.60 | 54.60 | 54.60 | ... |

Augmentation of provision of ₹ 9.60 lakh through re-appropriation was required for payment of HBA to an officer.

Grant No. 11 Food, Civil Supplies and Consumer Affairs

| Section and Major Head | | Total Grant / Appropriation | Actual Expenditure | Excess (+) Saving (-) |
|---|-----------------|--------------------------------|-----------------------|--------------------------|
| (₹ In thousands) | | | | |
| REVENUE | | | | |
| VOTED | | | | |
| MAJOR HEAD | | | | |
| 2225 - WELFARE OF SCEDULED CASTES,SCEDULED TRIBES AND OTHER BACKWARD CLASSES | | | | |
| ORIGINAL | 2 | | | |
| SUPPLEMENTARY | ... | 2 | ... | (-)2 |
| 2408 - FOOD STORAGE AND WAREHOUSING | | | | |
| ORIGINAL | 18,95,43 | | | |
| SUPPLEMENTARY | 10,00 | 19,05,43 | 16,64,78 | (-)2,40,65 |
| 3456 - CIVIL SUPPLIES | | | | |
| ORIGINAL | 2,04,37 | | | |
| SUPPLEMENTARY | ... | 2,04,37 | 2,21,94 | (+)17,57 |
| 3475 - OTHER GENERAL ECONOMIC SERVICES | | | | |
| ORIGINAL | 1,71,08 | | | |
| SUPPLEMENTARY | ... | 1,71,08 | 1,86,89 | (+)15,81 |
| TOTAL VOTED | | | | |
| Original | 22,70,90 | | | |
| Supplementary | 10,00 | 22,80,90 | 20,73,61 | (-)2,07,29 |
| Surrendered | | | | 2,01,64 |

Grant No. 11 Food, Civil Supplies and Consumer Affairs contd...

| Section and Major Head | Total Grant / Appropriation | Actual Expenditure | Excess (+) Saving (-) |
|------------------------|--------------------------------|-----------------------|--------------------------|
|------------------------|--------------------------------|-----------------------|--------------------------|

(₹ In thousands)

CAPITAL**VOTED**

4408 - CAPITAL OUTLAY ON FOOD STORAGE AND WAREHOUSING

| | | | | |
|---------------|----------|----------|-------|-------------|
| ORIGINAL | 12,41,00 | | | |
| SUPPLEMENTARY | ... | 12,41,00 | 36,89 | (-)12,04,11 |

5475 - CAPITAL OUTLAY ON OTHER GENERAL ECONOMIC SERVICES

| | | | | |
|---------------|---------|---------|-----|------------|
| ORIGINAL | 2,45,00 | | | |
| SUPPLEMENTARY | ... | 2,45,00 | ... | (-)2,45,00 |

TOTAL VOTED

| | | | | |
|----------------------|-----------------|-----------------|--------------|--------------------|
| Original | 14,86,00 | | | |
| Supplementary | ... | 14,86,00 | 36,89 | (-)14,49,11 |
| Surrendered | | | | 14,49,10 |

*Notes and comments***Revenue****Voted**

- (i) Out of saving of ₹ 2,07.29 lakh an amount of ₹ 2,01.64 lakh was anticipated and surrendered.
- (ii) Total expenditure under this grant in Revenue side ₹ 20,73.61 lakh did not reached up to the original provision of ₹ 22,70.90 lakh. Supplementary provision of ₹ 10.00 lakh obtained in July, 2018 proved excessive and could have been restricted to token demand.

Grant No. 11 Food, Civil Supplies and Consumer Affairs contd...

(iii) **This is sixth years in succession that the grant in Revenue side closed with saving, pointing to overestimation and defective budgeting. The persistent savings for last five years detailed below :**

| (₹ In lakh) | | | |
|-------------|-------------|--------------------|--------------|
| Year | Total Grant | Actual Expenditure | Savings (-) |
| 2013-14 | 30,28.94 | 27,87.92 | (-) 24,1.02 |
| 2014-15 | 31,34.60 | 30,39.66 | (-) 94.94 |
| 2015-16 | 26,33.19 | 21,33.07 | (-) 5,00.12 |
| 2016-17 | 25,11.06 | 14,05.06 | (-) 11,06.00 |
| 2017-18 | 19,19.59 | 16,80.18 | (-) 2,39.41 |

(iv) **Saving under the grant occurred as under :**

| Head | | (₹ In lakh) | | |
|------|---|-------------|--------------------|------------------------|
| | | Total Grant | Actual Expenditure | Excess (+) Savings (-) |
| 2408 | FOOD STORAGE AND WAREHOUSING | | | |
| 01 | Food | | | |
| 001 | Direction and Administration | | | |
| | O | 16,27.13 | | |
| | R (-) | 2,70.47 | 13,56.66 | 13,52.38 (-)4.28 |
| | Reduction in provision by ₹ 2,70.47 lakh was the total effect of re-appropriation by ₹ 73.43 lakh and surrender ₹ 1,97.04 lakh stated to be due to late receipt of matching State's Share of SPMU scheme and decrease in tour programmes. Anticipated savings surrendered due to (i) downsizing the sanction cost by NEC and non-receipt of fund from Government of India. | | | |
| | Reason for final saving of ₹ 4.28 lakh was not intimated (August 2019). | | | |
| 101 | Procurement and Supply | | | |
| 60 | Establishment of Food Grain Godowns | | | |
| | O | 58.94 | | |
| | S | 10.00 | | |
| | R (-) | 0.45 | 68.49 | 68.42 (-)0.07 |
| | Augmentation of provision by ₹ 10.00 lakh through supplementary demand in July 2018 was for payment of arrears of salary of one ASI. Provision was reduced by way of surrender of ₹ 0.45 lakh in March 2019 due to non-receipt of repairing bill from Sikkim Motors. | | | |

Grant No. 11 Food, Civil Supplies and Consumer Affairs contd...

| Head | | (₹ In lakh) | | |
|------|--|-------------|--------------------|------------------------|
| | | Total Grant | Actual Expenditure | Excess (+) Savings (-) |
| 63 | Food Security Allowance | | | |
| | O | 1.00 | | |
| | R (-) | 1.00 | ... | ... |
| | Entire provision of ₹ 1.00 lakh was surrender in March 2019 due to absence of situation to compensate the consumer. | | | |
| 3475 | OTHER GENERAL ECONOMIC SERVICES | | | |
| 106 | Regulation of Weights and Measures | | | |
| 63 | South-West Circle | | | |
| | O | 37.56 | | |
| | R (-) | 4.34 | 33.22 | 33.22 |
| | Reduction in provision by ₹ 4.34 lakh was the total effect of re-appropriation by ₹ 2.56 lakh and surrender ₹ 1.78 lakh stated as curtailment of expenditure and transfer of an Officer. | | | |
| (v) | Saving in the grant was partly counter balanced by excess as under : | | | |
| 2408 | FOOD STORAGE AND WAREHOUSING | | | |
| 01 | Food | | | |
| 102 | Food Subsidies | | | |
| 62 | Subsidies on Sale of Rice | | | |
| | O | 2,08.36 | | |
| | R | 35.63 | 2,43.99 | 2,43.98 |
| | Augmentation of provision by ₹ 35.63 lakh through re-appropriation was due to increase of transportation rate from ₹ 14 per ton/km to ₹ 17 per ton/km for carriage of PDS from FCI godown to different food godown. | | | |
| 3456 | CIVIL SUPPLIES | | | |
| 001 | Direction and Administration | | | |
| 60 | Sikkim State Consumer Disputes Redressal Commission | | | |
| | O | 1,19.37 | | |
| | R | 18.35 | 1,37.72 | 1,36.94 |
| | Augmentation of provision by ₹ 18.35 lakh through re-appropriation was due to payment of pay arrears to staff and officers. | | | |

Grant No. 11 Food, Civil Supplies and Consumer Affairs contd...

| Head | | (₹ In lakh) | | |
|----------------|---|-------------|--------------------|------------------------|
| | | Total Grant | Actual Expenditure | Excess (+) Savings (-) |
| 3475 | OTHER GENERAL ECONOMIC SERVICES | | | |
| 106 | Regulation of Weights and Measures | | | |
| 62 | North-East Circle | | | |
| | O | 1,29.46 | | |
| | R | 20.65 | 1,50.11 | 1,49.65 (-)0.46 |
| | Augmentation of provision by ₹ 20.65 lakh through re-appropriation was made for payment of pay arrears to staff and officers. | | | |
| Capital | | | | |
| Voted | | | | |
| 4408 | CAPITAL OUTLAY ON FOOD STORAGE AND WAREHOUSING | | | |
| 01 | Food | | | |
| 101 | Procurement and Supply | | | |
| 01 | National Food Security Mission | | | |
| | O | 11,71.00 | | |
| | R (-) | 11,71.00 | ... | ... (-)0.01 |
| | Entire provision of ₹ 11,71.00 lakh was surrender in March 2019 was made due to delay in approval and sanction of recasted DPRs for construction of 11 food godowns. | | | |
| 02 | Storage and Warehousing | | | |
| 101 | Rural Godown Programmes | | | |
| 60 | Buildings | | | |
| | O | 70.00 | | |
| | R (-) | 33.10 | 36.90 | 36.89 (-)0.01 |
| | Anticipated saving of ₹ 33.10 lakh surrendered in March 2019 due to non-receipt of compensation bill of various godown. | | | |

Grant No. 11 Food, Civil Supplies and Consumer Affairs concl...

| Head | | (₹ In lakh) | | |
|------|---|-------------|--------------------|------------------------|
| | | Total Grant | Actual Expenditure | Excess (+) Savings (-) |
| 5475 | CAPITAL OUTLAY ON OTHER GENERAL ECONOMIC SERVICES | | | |
| 102 | Civil Supplies | | | |
| 01 | National Food Security Mission | | | |
| | O | 2,45.00 | | |
| | R (-) | 2,45.00 | ... | ... |

Entire provision of ₹ 2,45.00 lakh surrendered in March 2019 due to delay in selection of construction site.

Grant No. 12 Forestry, Environment and Wild Life Management

| Section and Major Head | | Total Grant / Appropriation | Actual Expenditure | Excess (+) Saving (-) |
|---|-------------------|--------------------------------|-----------------------|--------------------------|
| (₹ In thousands) | | | | |
| REVENUE | | | | |
| VOTED | | | | |
| MAJOR HEAD | | | | |
| 2402 - SOIL AND WATER CONSERVATION | | | | |
| ORIGINAL | 15,47,17 | | | |
| SUPPLEMENTARY | 2,18,40 | 17,65,57 | 7,81,07 | (-)9,84,50 |
| 2406 - FORESTRY AND WILD LIFE | | | | |
| ORIGINAL | 1,24,24,51 | | | |
| SUPPLEMENTARY | 2,82,77 | 1,27,07,28 | 1,23,18,03 | (-)3,89,25 |
| 3435 - ECOLOGY AND ENVIRONMENT | | | | |
| ORIGINAL | 28,39,63 | | | |
| SUPPLEMENTARY | 1,92 | 28,41,55 | 8,18,25 | (-)20,23,30 |
| TOTAL VOTED | | | | |
| Original | 1,68,11,31 | | | |
| Supplementary | 5,03,09 | 1,73,14,40 | 1,39,17,34 | (-)33,97,06 |
| Surrendered | | | | 30,07,80 |
| CAPITAL | | | | |
| VOTED | | | | |
| 4406 - CAPITAL OUTLAY ON FORESTRY AND WILD LIFE | | | | |
| ORIGINAL | 5,80,17 | | | |
| SUPPLEMENTARY | ... | 5,80,17 | 3,73,37 | (-)2,06,80 |

Grant No. 12 Forestry, Environment and Wild Life Management contd...

| Section and Major Head | Total Grant / Appropriation | Actual Expenditure | Excess (+) Saving (-) |
|------------------------|--------------------------------|-----------------------|--------------------------|
|------------------------|--------------------------------|-----------------------|--------------------------|

(₹ In thousands)

TOTAL VOTED

| | | | |
|----------------------|----------------|----------------|----------------|
| Original | 5,80,17 | | |
| Supplementary | ... | 5,80,17 | 3,73,37 |
| Surrendered | | | 1,99,59 |

Notes and comments

Revenue

Voted

- (i) Actual expenditure of ₹ 1,39,17.34 lakh under Revenue of this grant includes unadjusted Abstract Contingent bill amounting to ₹ 15.75 lakh.
- (ii) Out of savings of ₹ 33,97.06 lakh an amount of ₹ 30,07.80 lakh was anticipated and surrendered.
- (iii) Total expenditure under this grant in Revenue side ₹ 1,39,17.34 lakh did not even reached up to the original provisions of ₹ 1,68,11.31 lakh. Supplementary provision of ₹ 5,03.09 lakh obtained in July and December 2018 proved excessive and could have been restricted to token demand.
- (iv) This is sixth years in succession that the grant under Revenue side closed with saving, pointing to overestimation and defective budgeting. The persistent savings for last five years are detailed below :

(₹ in lakh)

| Year | Total Grant | Actual Expenditure | Savings (-) |
|-------------|--------------------|---------------------------|--------------------|
| 2013-14 | 1,82,15.25 | 1,12,20.02 | (-) 69,95.23 |
| 2014-15 | 2,84,51.74 | 1,75,26.49 | (-)1,09,25.25 |
| 2015-16 | 2,08,73.73 | 82,18.38 | (-)1,26,55.35 |
| 2016-17 | 2,18,51.21 | 1,30,98.51 | (-) 87,52.70 |
| 2017-18 | 2,17,36.51 | 1,19,34.40 | (-) 98,02.11 |

Grant No. 12 Forestry, Environment and Wild Life Management contd...

(v) **Savings occurred mainly under :**

| Head | (₹ In lakh) | | | |
|-------------------------------------|-------------|--------------------|------------------------|---------|
| | Total Grant | Actual Expenditure | Excess (+) Savings (-) | |
| 2402 SOIL AND WATER CONSERVATION | | | | |
| 102 Soil Conservation | | | | |
| 13 Forestry and Wildlife Department | | | | |
| O | 46.94 | | | |
| R (-) | 0.04 | 46.90 | 44.26 | (-)2.64 |

Final saving of ₹ 2.64 lakh was due to regularisation of MR employees.

| | | | | |
|--|---------|-----|-----|-----|
| 38 Integrated Water shed Management Programme (IWMP) | | | | |
| O | 9,00.00 | | | |
| R (-) | 9,00.00 | ... | ... | ... |

Reduction of entire provision of ₹ 900.00 lakh by way of re-appropriation (₹ 503.96 lakh) was made due to less receipt of fund from Government of India than anticipated and surrendered ₹ 396.04 lakh on the same reason.

| | | | | |
|------------------------------|---------|---------|-------|------------|
| 800 Other expenditure | | | | |
| 44 Head Office Establishment | | | | |
| O | 25.55 | | | |
| S | 2,18.40 | | | |
| R | ... | 2,43.95 | 99.39 | (-)1,44.56 |

Augmentation of provision by ₹ 218.40 lakh through supplementary demand in December 2018 was required towards payment of salary for the month of January & February 2019 in respect of 1040 numbers of newly appointed environment protection guard.

Final saving of ₹ 144.56 lakh was not utilised due to delay in obtaining 14 digit id number of the newly regularised employees from DESME.

Grant No. 12 Forestry, Environment and Wild Life Management contd...

| Head | (₹ In lakh) | | | |
|---|--|--------------------|------------------------|------------|
| | Total Grant | Actual Expenditure | Excess (+) Savings (-) | |
| 2406 FORESTRY AND WILD LIFE | | | | |
| 01 Forestry | | | | |
| 001 Direction and Administration | | | | |
| O | 52,76.36 | | | |
| S | 2,33.73 | | | |
| R (-) | 7,13.74 | 47,96.35 | 45,69.47 | (-)2,26.88 |
| | ₹ 233.73 lakh augmented through supplementary demand in July and December 2018 stated to be required for payment of biodiversity conference fee, purchase of vehicles, quarter repair, salary and office expense of Advisor and pending liabilities for Kitchudumra. The provision was reduced by ₹ 713.74 lakh through re-appropriation (₹ 712.73 lakh) for payment of arrears of pay and allowances on revised scale. However, surrender of ₹ 1.01 lakh was made without any proper reason. | | | |
| 101 Forest Conservation, Development and Regeneration | | | | |
| 12 Conservation of Natural Resources and Eco-systems | | | | |
| O | 1,00.00 | | | |
| R (-) | 1,00.00 | ... | ... | ... |
| | Entire provision of ₹ 100.00 lakh surrender in March 2019 due to non-receipt of fund from Government of India. | | | |
| 66 Forest Protection Schemes | | | | |
| O | 36,57.49 | | | |
| R (-) | 2,69.41 | 33,88.08 | 33,88.07 | (-)0.01 |
| | Provision of ₹ 3657.49 lakh was reduced by ₹ 269.41 lakh through surrender in March 2019 was due to restriction of expenditure within actual receipt of fund. | | | |
| 02 Environmental Forestry and Wild Life | | | | |
| 110 Wild Life Preservation | | | | |
| 13 Integrated Development of Wild Life Habitats | | | | |
| O | 6,74.03 | | | |
| R (-) | 1,05.91 | 5,68.12 | 5,61.34 | (-)6.78 |
| | Provision of ₹ 674.03 lakh reduced by ₹ 105.91 lakh through surrender in March 2019 stated to be due to non-receipt of fund from Government of India. | | | |
| | Reason for final saving of ₹ 6.78 lakh was not intimated (August 2019). | | | |

Grant No. 12 Forestry, Environment and Wild Life Management contd...

| Head | (₹ In lakh) | | | |
|------|---|--------------------|------------------------|-----------------|
| | Total Grant | Actual Expenditure | Excess (+) Savings (-) | |
| 3435 | ECOLOGY AND ENVIRONMENT | | | |
| 03 | Environmental Research and Ecological Regeneration | | | |
| 101 | Conservation Programmes | | | |
| 12 | Conservation of Natural Resources and Eco-systems | | | |
| | O | 5,23.00 | | |
| | R (-) | 87.68 | 4,35.32 | 4,34.93 (-)0.39 |
| | Provision of ₹ 5,23.00 lakh reduced by ₹ 87.68 lakh through surrender in March 2019 stated to be due to non-receipt of fund from Government of India. | | | |
| 61 | Schemes funded under Sikkim Ecology Fund | | | |
| | O | 20,80.00 | | |
| | R (-) | 19,70.09 | 1,09.91 | 1,09.91 ... |
| | Provision of ₹ 20,80.00 lakh reduced by ₹ 19,70.09 lakh through surrender in March 2019 stated that the expenditure was restricted as per the annual plan of operation. | | | |
| (vI) | The above saving were partly counter balanced by excess as under :- | | | |
| 2402 | SOIL AND WATER CONSERVATION | | | |
| 001 | Direction and Administration | | | |
| 13 | Forestry and Wildlife Department | | | |
| | O | 5,74.68 | | |
| | R | 62.96 | 6,37.64 | 6,37.41 (-)0.23 |
| | Augmentation of provision by ₹ 62.96 lakh was the net effect of re-appropriation (₹ 63.97 lakh) and surrender (₹ 1.01 lakh) due to payment of arrears of pay & allowances on revised scale and release of advance as per the notification. | | | |
| 2406 | FORESTRY AND WILD LIFE | | | |
| 01 | Forestry | | | |
| 005 | Survey and Utilization of Forest Resources | | | |
| 63 | Demarcation Survey | | | |
| | O | 53.83 | | |
| | R | 26.40 | 80.23 | 80.17 (-)0.06 |

Grant No. 12 Forestry, Environment and Wild Life Management contd...

| Head | | (₹ In lakh) | | |
|------|--|-------------|--------------------|------------------------|
| | | Total Grant | Actual Expenditure | Excess (+) Savings (-) |
| 64 | Working Plan Survey | | | |
| | O | 2,13.21 | | |
| | R | 54.85 | 2,68.06 | (-)0.42 |
| | Augmentation of provision by ₹ 26.40 lakh and ₹ 54.85 lakh in the above two cases through re-appropriation were due to payment of arrears of pay fixation and release of advance as per the notification. | | | |
| 101 | Forest Conservation, Development and Regeneration | | | |
| 11 | National Afforestation Programme (Green India Mission and Forest Management) | | | |
| | O | 4,26.66 | | |
| | R | 5,03.96 | 9,30.62 | ... |
| | Augmentation of provision by ₹ 503.96 lakh through re-appropriation was as per fund received from GOI to implement the scheme. | | | |
| 102 | Social and Farm Forestry | | | |
| 69 | Social Forestry | | | |
| | O | 3,08.90 | | |
| | R | 57.39 | 3,66.29 | (-)0.05 |
| | Augmentation of provision by ₹ 57.39 lakh through re-appropriation was due to payment of arrears of pay fixation and release of advance as per the notification. | | | |
| 70 | Farm Forestry | | | |
| | O | 1,00.80 | | |
| | S | 9.78 | | |
| | R | 5.08 | 1,15.66 | (-)0.45 |
| 71 | Plantation Scheme | | | |
| | O | 29.69 | | |
| | S | 1.41 | | |
| | R | 2.25 | 33.35 | (-)0.99 |
| | Provision was augmented by ₹ 9.78 lakh and ₹ 1.41 lakh in the above two cases through supplementary demand in July 2018. Provision were further increased by ₹ 5.08 lakh and ₹ 2.25 lakh by way of re-appropriation due to payment of arrears of pay fixation and release of advance as per the notification. | | | |

Grant No. 12 Forestry, Environment and Wild Life Management contd...

| Head | (₹ In lakh) | | | |
|---|---|--------------------|------------------------|---------|
| | Total Grant | Actual Expenditure | Excess (+) Savings (-) | |
| 105 Forest Produce | | | | |
| 73 Utilisation Circle | | | | |
| O | 1,39.37 | | | |
| S | 3.47 | | | |
| R | 35.97 | 1,78.81 | 1,78.45 | (-)0.36 |
| | Provision was augmented by ₹ 3.47 lakh through supplementary demand in July 2018. It was further increased by ₹ 35.97 lakh through re-appropriation was due to payment of arrears of pay fixation and release of advance as per the notification. | | | |
| 02 Environmental Forestry and Wild Life | | | | |
| 110 Wild Life Preservation | | | | |
| O | 8,14.94 | | | |
| S | 10.94 | | | |
| R | 2,10.45 | 10,36.33 | 10,35.32 | (-)1.01 |
| | Provision was augmented by ₹ 10.94 lakh through supplementary demand in July 2018 stated to be required for payment of wages on revised rate. Further, enhancement of ₹ 210.45 lakh was the net effect of re-appropriation (₹ 277.97 lakh) and surrender (₹ 67.52 lakh) respectively was due to fund received from Government of India to implement the scheme and payment of arrears of pay fixation. | | | |
| 111 Zoological Park | | | | |
| 61 Development of Himalayan Zoological Park | | | | |
| O | 74.89 | | | |
| R | 29.92 | 1,04.81 | 1,04.79 | (-)0.02 |
| | Augmentation of provision by ₹ 29.92 lakh through re-appropriation was made due to grant of fund from Government of India to implement the scheme and payment of arrears of pay fixation and release of advance as per the notification. | | | |

Grant No. 12 Forestry, Environment and Wild Life Management concl...

| Head | (₹ In lakh) | | | |
|--|---|--------------------|------------------------|---------|
| | Total Grant | Actual Expenditure | Excess (+) Savings (-) | |
| 112 Public Gardens | | | | |
| O | 3,13.74 | | | |
| S | 16.34 | | | |
| R | 1,14.41 | 4,44.49 | 4,43.15 | (-)1.34 |
| | Provision was augmented by ₹ 16.34 lakh through supplementary demand in July 2018 stated to be required for payment of wages on enhanced rate. Further, enhancement of ₹ 114.41 lakh was the net effect of re-appropriation (₹ 114.85 lakh) and surrender (₹ 0.44 lakh). It was meant for payment of arrears of pay fixation and release of advance as per the notification. | | | |
| | Reason for final saving of ₹ 1.34 lakh was not intimated (August 2019). | | | |
| 3435 ECOLOGY AND ENVIRONMENT | | | | |
| 03 Environmental Research and Ecological Regeneration | | | | |
| 001 Direction and Administration | | | | |
| O | 84.25 | | | |
| R | 35.46 | 1,19.71 | 1,19.21 | (-)0.50 |
| | Augmentation of provision by ₹ 35.46 lakh through re-appropriation was for payment of arrears of pay fixation and release of advance as per the notification. | | | |
| Capital | | | | |
| Voted | | | | |
| | Out of the saving of ₹ 206.80 lakh under the Capital section an amount of ₹ 199.59 lakh was surrender on March 2019. | | | |
| 4406 CAPITAL OUTLAY ON FORESTRY AND WILD LIFE | | | | |
| 01 Forestry | | | | |
| 101 Forest Conservation, Development and Regeneration | | | | |
| 11 National Afforestation Programme (National Mission for Green India) | | | | |
| O | 2,86.89 | | | |
| R (-) | 1,99.59 | 87.30 | 80.10 | (-)7.20 |
| | Provision reduced by ₹ 199.59 lakh through surrender due to non-receipt of fund from Government of India. | | | |
| | Specific reason for final saving of ₹ 7.20 lakh, not intimated (August 2019). | | | |

Appropriation: Governor

| Section and Major Head | Total Grant / Appropriation | Actual Expenditure | Excess (+) Saving (-) |
|---|--------------------------------|-----------------------|--------------------------|
| (₹ In thousands) | | | |
| REVENUE | | | |
| REVENUE | | | |
| <i>CHARGED</i> | | | |
| 2012 - PRESIDENT, VICE-PRESIDENT/GOVERNOR/ADMINISTRATOR OF UNION TERRITORIES | | | |
| <i>ORIGINAL</i> | 7,76,99 | | |
| <i>SUPPLEMENTARY</i> | 81,97 | 8,58,96 | 8,93,38 (+)34,42 |
| 2059 - PUBLIC WORKS | | | |
| <i>ORIGINAL</i> | 20,30 | | |
| <i>SUPPLEMENTARY</i> | ... | 20,30 | 17,49 (-)2,81 |
| 2406 - FORESTRY AND WILD LIFE | | | |
| <i>ORIGINAL</i> | 25,00 | | |
| <i>SUPPLEMENTARY</i> | ... | 25,00 | 15,01 (-)9,99 |
| 2407 - PLANTATIONS | | | |
| <i>ORIGINAL</i> | 1,50 | | |
| <i>SUPPLEMENTARY</i> | ... | 1,50 | ... (-)1,50 |
| TOTAL CHARGED | | | |
| <i>Original</i> | 8,23,79 | | |
| <i>Supplementary</i> | 81,97 | 9,05,76 | 9,25,88 (+)20,12 |
| <i>Surrendered</i> | | | 7,00 |

Appropriation: Governor contd...

Notes and comments

Revenue

Charged

- (i) **Actual expenditure of ₹ 9,25.88 lakh under Revenue section of this grant includes unadjusted Abstract Contingent bill amounting to ₹ 27.83 lakh.**
- (ii) **Expenditure of ₹ 9,25.88 exceed the provision by ₹ 20.12 lakh. This requires regularisation.**
- (iii) **Excess occurred was mainly as under :**

| Head | | (₹ In lakh) | | |
|------|--|-------------|--------------------|------------------------|
| | | Total Grant | Actual Expenditure | Excess (+) Savings (-) |
| 2012 | PRESIDENT, VICE-PRESIDENT/GOVERNOR/ ADMINISTRATOR OF UNION TERRITORIES | | | |
| 03 | Governor/Administrator of Union Territories | | | |
| 101 | Emoluments and allowances of the Governor/Administrator of Union Territories | | | |
| | <i>O</i> | 13.20 | | |
| | <i>S</i> | 22.43 | | |
| | <i>R</i> | 59.54 | 95.17 | 95.17 |
| | | | | ... |
| | Augmentation of appropriation of ₹ 22.43 lakh through supplementary demand in July 2018 and further increased ₹ 59.54 lakh through re-appropriation required for payment of arrears on account of revision of emoluments of Hon`ble Governor. | | | |
| 103 | Household Establishment | | | |
| | <i>O</i> | 3,82.05 | | |
| | <i>S</i> | 59.54 | | |
| | <i>R</i> | 40.46 | 4,82.05 | 5,12.15 |
| | | | | (+)30.10 |
| | Augmentation of appropriation of ₹ 59.54 lakh through supplementary demand in July 2018 and further augmented by ₹ 40.46 lakh for payment of salary of newly regularised and co-terminus appointment. | | | |
| | Reason for final excess of ₹ 30.10 lakh was not intimated. | | | |
| 108 | Tour Expenses | | | |
| | <i>O</i> | 13.00 | | |
| | <i>R</i> | 4.43 | 17.43 | 17.25 |
| | | | | (-)0.18 |
| | Increase in appropriation of ₹ 4.43 lakh required for frequent tour of Hon`ble Governor after assuming office. | | | |

Appropriation: Governor contd...

| Head | (₹ In lakh) | | | |
|---|-------------|--------------------|------------------------|---------|
| | Total Grant | Actual Expenditure | Excess (+) Savings (-) | |
| (iv) Excess on the above partly counter balanced by saving as under: | | | | |
| 2012 PRESIDENT, VICE-PRESIDENT/GOVERNOR/ADMINISTRATOR OF UNION TERRITORIES | | | | |
| 03 Governor/Administrator of Union Territories | | | | |
| 090 Secretariat | | | | |
| <i>O</i> | 3,28.49 | | | |
| <i>R (-)</i> | 90.50 | 2,37.99 | 2,37.98 | (-)0.01 |
| Reduction of ₹ 90.50 lakh through re-appropriation (₹ 83.50 lakh) and surrender (₹ 70.00 lakh) was stated to be due to curtailment of expenditure and pending of pay revision order of an Officer from Department of Personnel, Administrative Reforms and Training. | | | | |
| 104 Sumptuary Allowances | | | | |
| <i>O</i> | 18.00 | | | |
| <i>R (-)</i> | 5.60 | 12.40 | 12.40 | ... |
| Reduction of ₹ 5.60 lakh through re-appropriation was due to less expenditure owing to the austerity measure taken during the year. | | | | |
| 2059 PUBLIC WORKS | | | | |
| 60 Other Buildings | | | | |
| 103 Furnishings | | | | |
| 44 Governor | | | | |
| <i>O</i> | 4.50 | | | |
| <i>R (-)</i> | 2.80 | 1.70 | 1.70 | ... |
| Reduction of ₹ 2.80 lakh through re-appropriation was due to less expenditure for austerity measure taken during the year. | | | | |
| 2406 FORESTRY AND WILD LIFE | | | | |
| 02 Environmental Forestry and Wild Life | | | | |
| 112 Public Gardens | | | | |
| 45 East Sikkim | | | | |
| <i>O</i> | 25.00 | | | |
| <i>R (-)</i> | 10.00 | 15.00 | 15.01 | (+)0.01 |
| Reduction of ₹ 10.00 lakh through re-appropriation was due to curtailment of expenditure on casual labours engaged at Raj Bhavan garden. | | | | |

Appropriation: Governor concl...

| Head | (₹ In lakh) | | |
|-----------------------|-------------|--------------------|------------------------|
| | Total Grant | Actual Expenditure | Excess (+) Savings (-) |
| 2407 PLANTATIONS | | | |
| 01 Tea | | | |
| 800 Other expenditure | | | |
| 61 Tea Garden | | | |
| <i>O</i> | | <i>1.50</i> | |
| <i>R (-)</i> | | <i>1.50</i> | ... |

Reduction of ₹ 1.50 lakh through re-appropriation was made to reduce expenditure due to the austerity measures taken during this year.

Grant No. 13 Health Care, Human Services and Family Welfare

| Section and Major Head | Total Grant / Appropriation | Actual Expenditure | Excess (+) Saving (-) |
|--------------------------------------|--------------------------------|-----------------------|-------------------------------|
| (₹ In thousands) | | | |
| REVENUE | | | |
| VOTED | | | |
| MAJOR HEAD | | | |
| 2059 - PUBLIC WORKS | | | |
| ORIGINAL | 51,65 | | |
| SUPPLEMENTARY | ... | 51,65 | 51,35 (-)30 |
| 2210 - MEDICAL AND PUBLIC HEALTH | | | |
| ORIGINAL | 2,45,54,92 | | |
| SUPPLEMENTARY | 88,82,20 | 3,34,37,12 | 2,98,72,19 (-)35,64,93 |
| 2211 - FAMILY WELFARE | | | |
| ORIGINAL | 18,16,75 | | |
| SUPPLEMENTARY | ... | 18,16,75 | 17,52,12 (-)64,63 |
| 2216 - HOUSING | | | |
| ORIGINAL | 49,02 | | |
| SUPPLEMENTARY | ... | 49,02 | 48,95 (-)7 |
| 3454 - CENSUS SURVEYS AND STATISTICS | | | |
| ORIGINAL | 96,44 | | |
| SUPPLEMENTARY | 30,00 | 1,26,44 | 1,26,34 (-)10 |
| TOTAL VOTED | | | |
| Original | 2,65,68,78 | | |
| Supplementary | 89,12,20 | 3,54,80,98 | 3,18,50,95 (-)36,30,03 |
| Surrendered | | | ... |

Grant No. 13 Health Care, Human Services and Family Welfare contd...

| Section and Major Head | Total Grant / Appropriation | Actual Expenditure | Excess (+) Saving (-) |
|------------------------|--------------------------------|-----------------------|--------------------------|
|------------------------|--------------------------------|-----------------------|--------------------------|

(₹ In thousands)

CAPITAL**VOTED**

4210 - CAPITAL OUTLAY ON MEDICAL AND PUBLIC HEALTH

| | | | | |
|---------------|----------|----------|----------|------------|
| ORIGINAL | 46,07,14 | | | |
| SUPPLEMENTARY | 50,45,00 | 96,52,14 | 90,67,35 | (-)5,84,79 |

7475 - LOANS FOR OTHER GENERAL ECONOMIC SERVICES

| | | | | |
|---------------|----------|----------|----------|-----|
| ORIGINAL | ... | | | |
| SUPPLEMENTARY | 14,00,29 | 14,00,29 | 14,00,29 | ... |

TOTAL VOTED

| | | | | |
|----------------------|-----------------|-------------------|-------------------|-------------------|
| Original | 46,07,14 | | | |
| Supplementary | 64,45,29 | 1,10,52,43 | 1,04,67,64 | (-)5,84,79 |
| Surrendered | | | | ... |

*Notes and comments***Revenue****Voted**

- (i) Actual expenditure of ₹ 3,18,50.95 lakh under Revenue side of this grant includes unadjusted Abstract Contingent bill amounting to ₹ 1,50.93 lakh.
- (ii) Out of saving of ₹ 36,30.03 lakh no amount was anticipated and surrendered.
- (iii) Out of saving of ₹ 36,30.03 lakh supplementary provision of ₹ 89,12.20 lakh obtained in July, September and December 2018 proved excessive.
- (iv) This is sixth years in succession that the grant under Revenue side closed with saving, pointing to overestimation and defective budgeting. The persistent savings for last five years are detailed below :

Grant No. 13 Health Care, Human Services and Family Welfare contd...

(₹ in lakh)

| Year | Total Grant | Actual Expenditure | Savings (-) |
|---------|-------------|--------------------|-------------|
| 2013-14 | 1,63,65.14 | 1,62,89.39 | (-) 75.75 |
| 2014-15 | 2,77,44.91 | 2,00,01.45 | (-)77,43.46 |
| 2015-16 | 2,27,86.08 | 1,95,90.07 | (-)31,96.01 |
| 2016-17 | 2,35,92.02 | 2,10,67.61 | (-)25,24.41 |
| 2017-18 | 2,56,13.71 | 2,39,54.95 | (-)16,58.76 |

(v) **Saving under the grant occurred mainly as under:**

| Head | (₹ In lakh) | | |
|------|-------------|--------------------|------------------------|
| | Total Grant | Actual Expenditure | Excess (+) Savings (-) |

2210 MEDICAL AND PUBLIC HEALTH

01 Urban Health Services-Allopathy

110 Hospital and Dispensaries

61 Central Health Stores

O 46,31.12

S 75.00

R (-) 26,08.00 20,98.12 20,72.09 (-)26.03

Provision was augmented by ₹ 75.00 lakh through supplementary demand in July 2018 for essential & basic equipment including dialysis unit for Namchi District Hospital. Provision was finally reduced by ₹ 26.08 lakh by way of re-appropriation stated to be due to non-receipt of rent bills and towards payment of arrears of pay & allowances on implementation of State's 5th Pay Commission.

Reason for final saving of ₹ 26.03 lakh, not intimated (August 2019).

800 Other Expenditure

O 14,39.70

S 11,11.10

R (-) 5.00 25,45.80 23,08.73 (-)2,37.07

Provision was augmented by ₹ 11,11.10 lakh through supplementary demand in July 2018 for medical education, training and research and reduced by ₹ 5.00 lakh, through re-appropriation without assigning proper reason.

Reason for final saving of ₹ 2,37.07 lakh was not intimated (August 2019).

Grant No. 13 Health Care, Human Services and Family Welfare contd...

| Head | | (₹ In lakh) | | | |
|------|---|-------------|--------------------|------------------------|--|
| | | Total Grant | Actual Expenditure | Excess (+) Savings (-) | |
| 66 | Sikkim Medical Council | | | | |
| | O | 12.00 | | | |
| | R (-) | 4.00 | 8.00 | (-)1.00 | |
| 67 | Sikkim Pharmacy Council | | | | |
| | O | 8.70 | | | |
| | R (-) | 3.70 | 5.00 | ... | |
| 68 | Sikkim Nursing Council | | | | |
| | O | 8.70 | | | |
| | R (-) | 3.70 | 5.00 | ... | |
| 69 | Sikkim Dental Council | | | | |
| | O | 8.60 | | | |
| | R (-) | 3.60 | 5.00 | ... | |
| 911 | Deduct Recoveries of Overpayment | | | | |
| | O | ... | | | |
| | R | ... | ... | (-)3.65 | |
| | Reduction in provision by ₹ 4.00 lakh, ₹ 3.70 lakh, ₹ 3.70 lakh and ₹ 3.60 lakh in the above four cases by re-appropriation were due to inadvertent exhibition under Grants-in-Aid to various councils. Hence, this has been transferred to establishment for meeting the requirement under other charges. | | | | |
| 06 | Public Health | | | | |
| 101 | Prevention and control of diseases | | | | |
| 15 | National Health Mission including NRHM | | | | |
| | O | 30,06.15 | | | |
| | S | 68,40.00 | | | |
| | R | ... | 98,46.15 | 66,21.68 | |
| | Provision was augmented by ₹ 68,40.00 lakh through supplementary demand in July and December 2018 for implementation of Central Scheme and for bonus/incentive for super speciality doctors. | | | | |
| | Reason for final saving of ₹ 32,24.47 lakh, not intimated (August 2019). | | | | |

Grant No. 13 Health Care, Human Services and Family Welfare contd...

| Head | | (₹ In lakh) | | |
|------|--|-------------|--------------------|------------------------|
| | | Total Grant | Actual Expenditure | Excess (+) Savings (-) |
| 2211 | FAMILY WELFARE | | | |
| 102 | Urban Family Welfare Services | | | |
| 16 | Human Resource in Health and Medical Education | | | |
| | O | 67.46 | | |
| | R | ... | 67.46 | 37.08 |
| | | | | (-)30.38 |
| | Final saving of ₹ 30.38 lakh was neither anticipated nor surrendered before the close of financial year. | | | |
| | Reason for saving was not intimated (August 2019). | | | |
| (vi) | Saving in the grant was partly counter balanced by excess mainly as under: | | | |
| 2210 | MEDICAL AND PUBLIC HEALTH | | | |
| 01 | Urban Health Services-Allopathy | | | |
| 001 | Direction and Administration | | | |
| 60 | Establishment | | | |
| | O | 12,03.82 | | |
| | S | 1,34.14 | | |
| | R | 5,70.00 | 19,07.96 | 18,56.95 |
| | | | | (-)51.01 |
| | Provision was augmented by ₹ 1,34.14 lakh through supplementary demand in July and December 2018 for conference on IBS, GERD & Hep. B and towards payment of salary for the month of January & February 2019 in respect of 173 numbers of newly appointed Safai Karmachari. Provision was further increased by ₹ 570.00 lakh through re-appropriation stated to be required for payment of arrears of pay & allowances on implementation of State's 5th Pay Commission. | | | |
| | Reason for ultimate saving of ₹ 51.01 lakh was not intimated (August 2019). | | | |
| 61 | State Heath Mechanical Workshop | | | |
| | O | 2,38.02 | | |
| | R | 21.00 | 2,59.02 | 2,58.82 |
| | | | | (-)0.20 |
| | Increase in provision by ₹ 21.00 lakh through re-appropriation stated to be required for payment of arrears of pay & allowances on implementation of State's 5th Pay Commission. | | | |

Grant No. 13 Health Care, Human Services and Family Welfare contd...

| Head | | (₹ In lakh) | | | |
|------|--|-------------|--------------------|------------------------|--|
| | | Total Grant | Actual Expenditure | Excess (+) Savings (-) | |
| 109 | School Health Scheme | | | | |
| 44 | Head Office Establishment | | | | |
| | O | 60.82 | | | |
| | R | 15.00 | 75.82 | 75.82 | |
| | | | | ... | |
| | Increase in provision by ₹ 15.00 lakh through re-appropriation stated to be required for payment of arrears of pay & allowances on implementation of State's 5th Pay Commission. | | | | |
| 110 | Hospital and Dispensaries | | | | |
| 62 | S.T.N.M. Hospital, Gangtok | | | | |
| | O | 47,48.75 | | | |
| | S | 1,20.00 | | | |
| | R | 4,00.00 | 52,68.75 | 52,62.20 | |
| | | | | (-)6.55 | |
| | The provision was augmented by ₹ 120.00 lakh through supplementary demand in September 2018 for employing various manpower for the upcoming 1000 bedded hospital. The provision was further increased by ₹ 400.00 lakh through re-appropriation for payment of arrears of pay & allowances on implementation of State's 5th Pay Commission. | | | | |
| 63 | Other Hospitals(PMGY) | | | | |
| | O | 36,68.23 | | | |
| | S | 20.00 | | | |
| | R | 7,48.31 | 44,36.54 | 44,35.70 | |
| | | | | (-)0.84 | |
| | Augmentation in provision by ₹ 20.00 lakh through supplementary demand in July 2018 was for shifting charges for Mangan Hospital. The provision was further increased by ₹ 7,48.31 lakh through re-appropriation for payment of arrears of pay & allowances on implementation of State's 5th Pay Commission. | | | | |
| 03 | Rural Health Services - Allopathy | | | | |
| 101 | Health Sub-centres | | | | |
| | O | 16,26.35 | | | |
| | R | 2,57.80 | 18,84.15 | 18,84.64 | |
| | | | | (+)0.49 | |
| | Increase in provision by ₹ 2,57.80 lakh through re-appropriation stated to be required for payment of arrears of pay & allowances on implementation of State's 5th Pay Commission. | | | | |

Grant No. 13 Health Care, Human Services and Family Welfare contd...

| Head | | (₹ In lakh) | | |
|------|---|-------------|--------------------|------------------------|
| | | Total Grant | Actual Expenditure | Excess (+) Savings (-) |
| 103 | Primary Health Centres | | | |
| | O | 19,83.38 | | |
| | R | 4,86.06 | 24,69.44 | 24,67.84 (-)1.60 |
| | Increase in provision by ₹ 4,86.06 lakh through re-appropriation stated to be required for payment of arrears of pay & allowances on implementation of State's 5th Pay Commission. | | | |
| 05 | Medical Education, Training and Research | | | |
| 105 | Allopathy | | | |
| 71 | Development of Nursing Services | | | |
| | O | 87.16 | | |
| | S | 20.00 | | |
| | R | 21.30 | 1,28.46 | 1,28.64 (+)0.18 |
| | Augmentation in provision by ₹ 20.00 lakh through supplementary demand in July 2018 was required for administrative expense of new nursing college. The provision was further augmented by ₹ 21.30 lakh through re-appropriation stated to be required for payment of arrears of pay & allowances on implementation of State's 5th Pay Commission. | | | |
| 06 | Public Health | | | |
| 101 | Prevention and control of diseases | | | |
| 66 | National Vector Borne Disease Control Programme | | | |
| | O | 2,37.36 | | |
| | R | 16.16 | 2,53.52 | 2,53.24 (-)0.28 |
| | Increase in provision by ₹ 16.16 lakh through re-appropriation stated to be required for payment of arrears of pay & allowances on implementation of State's 5th Pay Commission. | | | |
| 67 | National Tuberculosis Control Programme | | | |
| | O | 1,66.31 | | |
| | R | 5.20 | 1,71.51 | 1,69.51 (-)2.00 |
| | Increase in provision by ₹ 5.20 lakh through re-appropriation stated to be required for payment of arrears of pay & allowances on implementation of State's 5th Pay Commission. | | | |
| | Reason for final saving of ₹ 2.00 lakh was not intimated (August 2019). | | | |

Grant No. 13 Health Care, Human Services and Family Welfare contd...

| Head | | (₹ In lakh) | | |
|------|---|-------------|--------------------|------------------------|
| | | Total Grant | Actual Expenditure | Excess (+) Savings (-) |
| 69 | National Leprosy Control Programme | | | |
| | O | 66.18 | | |
| | R | 20.50 | 86.68 | 86.65 |
| | | | | (-)0.03 |
| | Increase in provision by ₹ 20.50 lakh through re-appropriation stated to be required for payment of arrears of pay & allowances on implementation of State's 5th Pay Commission. | | | |
| 102 | Prevention of food adulteration | | | |
| 70 | Prevention of Food Adulteration | | | |
| | O | 55.69 | | |
| | R | 13.00 | 68.69 | 68.63 |
| | | | | (-)0.06 |
| | Increase in provision by ₹ 13.00 lakh through re-appropriation stated to be required for payment of arrears of pay & allowances on implementation of State's 5th Pay Commission. | | | |
| 104 | Drug control | | | |
| 71 | Drug Cell | | | |
| | O | 64.96 | | |
| | R | 14.00 | 78.96 | 78.93 |
| | | | | (-)0.03 |
| | Increase in provision by ₹ 14.00 lakh through re-appropriation stated to be required for payment of arrears of pay & allowances on implementation of State's 5th Pay Commission. | | | |
| 112 | Public Health Education | | | |
| 72 | Health Campaign | | | |
| | O | 1,83.24 | | |
| | R | 39.67 | 2,22.91 | 2,17.02 |
| | | | | (-)5.89 |
| | Increase in provision by ₹ 39.67 lakh through re-appropriation stated to be required for payment of arrears of pay & allowances on implementation of State's 5th Pay Commission. | | | |
| | Reason for final saving of ₹ 5.89 lakh was not intimated (August 2019). | | | |

Grant No. 13 Health Care, Human Services and Family Welfare contd...

Capital

Voted

(i) **Expenditure of ₹ 14,00.29 lakh under Major Head - 7475 - Loans for General Economic Services was paid to State Trading Corporation of Sikkim towards payment of interest against the loan taken by the Government through this PSU from Central Bank of India. The amount of loan taken by the Government and its utilisation was kept outside the Government Account. But the payment of interest was made through Government exchequer by operating this head instead of proper Head of Account viz. 2049- Interest Payment.**

(ii) **Saving of ₹ 5,84.79 lakh under Capital section of this grant was not anticipated, thus surrendered.**

Saving occurred as under :

| Head | (₹ In lakh) | | |
|--|-------------|--------------------|------------------------|
| | Total Grant | Actual Expenditure | Excess (+) Savings (-) |
| 4210 CAPITAL OUTLAY ON MEDICAL AND PUBLIC HEALTH | | | |
| 01 Urban Health Services | | | |
| 110 Hospital and Dispensaries | | | |
| 60 Construction | | | |
| O | 42,38.80 | | |
| S | 20.00 | | |
| R | ... | 42,58.80 | 37,93.12 (-)4,65.68 |

Augmentation in provision by ₹ 20.00 lakh through supplementary demand in September 2018 was for extension of Primary Health Centre building at Yangang. However, final saving of ₹ 4,65.68 lakh was not anticipated, thus surrendered. Reason for final saving was also not intimated (August 2019).

Grant No. 13 Health Care, Human Services and Family Welfare concld...

| Head | | (₹ In lakh) | | |
|------|--|-------------|--------------------|------------------------|
| | | Total Grant | Actual Expenditure | Excess (+) Savings (-) |
| 02 | Rural Health Services | | | |
| 104 | Community Health Centres | | | |
| 60 | Construction | | | |
| | O | 1,53.34 | | |
| | R | ... | 1,53.34 | 1,32.97 |
| | | | | (-)20.37 |
| 04 | Public Health | | | |
| 107 | Public Health Laboratories | | | |
| 17 | National Mission on Aush including Mission on Medicinal Plants | | | |
| | O | 2,15.00 | | |
| | R | ... | 2,15.00 | 1,16.46 |
| | | | | (-)98.54 |

Reason for final saving of ₹ 20.37 lakh and ₹ 98.54 lakh in the above two cases were not intimated (August 2019).

Grant No. 14 Home

| Section and Major Head | | Total Grant / Appropriation | Actual Expenditure | Excess (+) Saving (-) |
|--------------------------------------|----------|--------------------------------|-----------------------|--------------------------|
| (₹ In thousands) | | | | |
| REVENUE | | | | |
| VOTED | | | | |
| MAJOR HEAD | | | | |
| 2013 - COUNCIL OF MINISTERS | | | | |
| ORIGINAL | 13,71,11 | | | |
| SUPPLEMENTARY | 1,69,60 | 15,40,71 | 15,24,74 | (-)15,97 |
| 2014 - ADMINISTRATION OF JUSTICE | | | | |
| ORIGINAL | 5,61,40 | | | |
| SUPPLEMENTARY | 15,00 | 5,76,40 | 2,57,64 | (-)3,18,76 |
| 2052 - SECRETARIAT-GENERAL SERVICES | | | | |
| ORIGINAL | 17,75,16 | | | |
| SUPPLEMENTARY | 10,00 | 17,85,16 | 16,70,81 | (-)1,14,35 |
| 2056 - JAILS | | | | |
| ORIGINAL | 7,26,06 | | | |
| SUPPLEMENTARY | 92,00 | 8,18,06 | 9,04,57 | (+)86,51 |
| 2059 - PUBLIC WORKS | | | | |
| ORIGINAL | 1,17,40 | | | |
| SUPPLEMENTARY | ... | 1,17,40 | 75,72 | (-)41,68 |
| 2070 - OTHER ADMINISTRATIVE SERVICES | | | | |
| ORIGINAL | 13,19,82 | | | |
| SUPPLEMENTARY | 42,00 | 13,61,82 | 13,63,90 | (+)2,08 |

Grant No. 14 Home contd...

| Section and Major Head | | Total Grant / Appropriation | Actual Expenditure | Excess (+) Saving (-) |
|---------------------------------------|-----------------|--------------------------------|-----------------------|--------------------------|
| (₹ In thousands) | | | | |
| 2075 - MISCELLANEOUS GENERAL SERVICES | | | | |
| ORIGINAL | 15,00 | | | |
| SUPPLEMENTARY | ... | 15,00 | 10,00 | (-)5,00 |
| 2235 - SOCIAL SECURITY AND WELFARE | | | | |
| ORIGINAL | 3,00,00 | | | |
| SUPPLEMENTARY | 48,36 | 3,48,36 | 2,88,36 | (-)60,00 |
| TOTAL VOTED | | | | |
| Original | 61,85,95 | | | |
| Supplementary | 3,76,96 | 65,62,91 | 60,95,75 | (-)4,67,16 |
| Surrendered | | | | 4,01,98 |
| CAPITAL VOTED | | | | |
| 4059 - CAPITAL OUTLAY ON PUBLIC WORKS | | | | |
| ORIGINAL | 9,70,97 | | | |
| SUPPLEMENTARY | ... | 9,70,97 | 6,87,79 | (-)2,83,18 |
| TOTAL VOTED | | | | |
| Original | 9,70,97 | | | |
| Supplementary | ... | 9,70,97 | 6,87,79 | (-)2,83,18 |
| Surrendered | | | | 2,83,17 |
| <i>Notes and comments</i> | | | | |
| Revenue | | | | |
| Voted | | | | |

Grant No. 14 Home contd...

- (i) Actual expenditure of ₹ 60,95.75 lakh under Revenue side of this grant includes unadjusted Abstract Contingent bill amounting to ₹ 13.14 lakh.
- (ii) Out of saving of ₹ 4,67.16 lakh an amount of ₹ 4,01.98 was anticipated and surrendered.
- (iii) Total expenditure under this grant in Revenue side ₹ 60,95.75 lakh did not reached up to the original provision of ₹ 61,85.95 lakh. Supplementary provision of ₹ 3,76.96 lakh obtained in July, September and December 2018 were proved excessive and could have been restricted to token demand.

- (iv) Savings occurred mainly under :

| Head | (₹ In lakh) | | | |
|--|-------------|--------------------|------------------------|---------|
| | Total Grant | Actual Expenditure | Excess (+) Savings (-) | |
| 2013 COUNCIL OF MINISTERS | | | | |
| 105 Discretionary grant by Ministers | | | | |
| 61 Discretionary grant by Minister | | | | |
| O | 75.00 | | | |
| R (-) | 19.00 | 56.00 | 54.50 | (-)1.50 |
| Reduction in provision by ₹ 19.00 lakh through re-appropriation was stated to be kept for utilisation towards payment of salary in revised scale but could not be utilised. | | | | |
| 108 Tour Expenses | | | | |
| 60 Tour Expenses of Chief Minister | | | | |
| O | 50.00 | | | |
| R (-) | 32.18 | 17.82 | 17.82 | ... |
| Reduction in provision by ₹ 32.18 lakh was the total effect of re-appropriation by ₹ 14.50 lakh and surrender by ₹ 17.68 lakh. Re-appropriation was made to utilise the saving towards payment of salaries to newly regularised MR & Adhoc staff. Surrender was stated to be made due to judicious claim of TA. | | | | |
| 61 Tour Expenses of Ministers | | | | |
| O | 15.00 | | | |
| R (-) | 5.34 | 9.66 | 9.66 | ... |
| Anticipated saving of ₹ 5.34 lakh was surrender in March 2019 was due to judicious claim of TA. | | | | |

Grant No. 14 Home contd...

| Head | | (₹ In lakh) | | |
|------|---|-------------|--------------------|------------------------|
| | | Total Grant | Actual Expenditure | Excess (+) Savings (-) |
| 2014 | ADMINISTRATION OF JUSTICE | | | |
| 800 | Other Expenditure | | | |
| 42 | Strengthening of Judicial System | | | |
| | O | 5,61.40 | | |
| | S | 15.00 | | |
| | R (-) | 3,08.35 | 2,68.05 | 2,57.64 (-)10.41 |
| | Provision was augmented by ₹ 15.00 lakh through supplementary demand in December 2018 stated to be due to payment of Grants-in-Aid to Judiciary Academy. Provision of ₹ 3,08.35 lakh was finally surrendered in March 2019 was due to delay in implementation of the projects by executing department & saurrender by Building & Housing Department. | | | |
| | Reason for final saving of ₹ 10.41 lakh was the refusal of FRED to accept the surrender proposal submitted by High Court at the fag end of the year. | | | |
| 2052 | SECRETARIAT-GENERAL SERVICES | | | |
| 090 | Secretariat | | | |
| 15 | Home Department | | | |
| | O | 14,74.66 | | |
| | R (-) | 1,94.56 | 12,80.10 | 13,33.46 (+)53.36 |
| | Reduction in provision by ₹ 1,94.56 lakh through re-appropriation was due to payment of interim advance & arrears of State's 5th Pay Commission. | | | |
| | Reason for ultimate excess of ₹ 53.36 lakh was due to over drawal of salary. | | | |
| 2056 | JAILS | | | |
| 101 | Jails | | | |
| | O | ... | | |
| | S | 37.00 | | |
| | R | ... | 37.00 | ... (-)37.00 |
| | Provision of ₹ 37.00 lakh was made through supplementary demand in December 2018 for implementation of Central Scheme. | | | |
| | The entire provision was an inadvertent allocation of CSS Fund released by Ministry of Home Affairs in the supplementary demand by FRED. Hence, could not be surrendered and remained unspent. | | | |

Grant No. 14 Home contd...

| Head | | (₹ In lakh) | | |
|------|--|-------------|--------------------|------------------------|
| | | Total Grant | Actual Expenditure | Excess (+) Savings (-) |
| 102 | Jail manufactures | | | |
| 61 | State Jail, Rongnek | | | |
| | O | 2.00 | | |
| | S | 3.00 | | |
| | R | ... | 5.00 | -0.10 |
| | | | | (-)5.10 |
| | Provision was augmented by ₹ 3.00 lakh through supplementary demand in July 2018 for providing vocational training to Jail inmates. | | | |
| | Reason for non-utilisation of entire provision was not intimated (August 2019). | | | |
| 2059 | PUBLIC WORKS | | | |
| 01 | Office Buildings | | | |
| 053 | Maintenance and Repairs | | | |
| | O | 1,17.40 | | |
| | R (-) | 40.59 | 76.81 | 75.72 |
| | | | | (-)1.09 |
| | Anticipated saving of ₹ 40.59 lakh was surrender in March 2019 after release of final payment to Building & Housing department. | | | |
| | Reason for non-utilisation of entire provision was not intimated (August 2019). | | | |
| 2070 | OTHER ADMINISTRATIVE SERVICES | | | |
| 115 | Guest Houses, Government Hostels <i>etc.</i> | | | |
| 61 | Sikkim Guest House, Guwahati | | | |
| | O | 67.22 | | |
| | R (-) | 11.65 | 55.57 | 55.57 |
| | | | | ... |
| | Reduction in provision by ₹ 11.65 lakh was the total effect of re-appropriation by ₹ 9.86 lakh and surrender by ₹ 1.79 lakh was due to non-receipt of bills and saving amount was transferred towards payment of salaries in revised scale. | | | |
| 2075 | MISCELLANEOUS GENERAL SERVICES | | | |
| 104 | Pensions and awards in consideration of distinguished services | | | |
| | O | 15.00 | | |
| | R (-) | 5.00 | 10.00 | 10.00 |
| | | | | ... |
| | Reduction in provision by ₹ 5.00 lakh through re-appropriation towards payment of salaries on revised scale. | | | |

Grant No. 14 Home contd...

| Head | | (₹ In lakh) | | |
|------|--|-------------|--------------------|------------------------|
| | | Total Grant | Actual Expenditure | Excess (+) Savings (-) |
| 2235 | SOCIAL SECURITY AND WELFARE | | | |
| 60 | Other Social Security and Welfare Programmes | | | |
| 200 | Other Programmes | | | |
| 15 | Home Department | | | |
| | O | 3,00.00 | | |
| | S | 48.36 | | |
| | R (-) | 10.00 | 3,38.36 | (-)50.00 |
| | Provision was augmented by ₹ 48.36 lakh through supplementary demand in July 2018 towards payment of Grants-in-Aid to Rajya Sainik Board. The reduction of provision by ₹ 10.00 lakh was the net effect of re-appropriation (₹ 16.62 lakh) and surrender (₹ 26.62 lakh). Re-appropriation made for payment of interim advance & revised pay arrears. Surrender was made due to non-receipt of claims and insufficient resource. | | | |
| | Reason for final saving of ₹ 50.00 lakh was not intimated (August 2019). | | | |
| (v) | Saving in the grant was partly counter balanced by excess as under: | | | |
| 2013 | COUNCIL OF MINISTERS | | | |
| 101 | Salary of Ministers and Deputy Ministers | | | |
| 61 | Salaries of Ministers | | | |
| | O | 70.32 | | |
| | S | 96.80 | | |
| | R | 2.86 | 1,69.98 | ... |
| | Provision was augmented by ₹ 96.80 lakh through supplementary demand in July 2018 due to enhancement of salary of Ministers. The provision was further enhanced by ₹ 2.86 lakh by re-appropriation for the same purpose. | | | |
| 106 | Cabinet Secretariat | | | |
| 60 | Establishment | | | |
| | O | 6,53.79 | | |
| | R | 42.46 | 6,96.25 | (-)2.50 |
| | Increase of provision through re-appropriation by ₹ 42.46 lakh due to payment of interim advance and arrears of State's 5th Pay commission. | | | |

Grant No. 14 Home contd...

| Head | | (₹ In lakh) | | |
|------|---|-------------|--------------------|------------------------|
| | | Total Grant | Actual Expenditure | Excess (+) Savings (-) |
| 2052 | SECRETARIAT-GENERAL SERVICES | | | |
| 090 | Secretariat | | | |
| 44 | Home Department | | | |
| | O | 3,00.50 | | |
| | S | 10.00 | | |
| | R | 36.58 | 3,47.08 | (-)8.97 |
| | Augmentation of provision by ₹ 10.00 lakh was made through supplementary demand in July and September 2018 for purchase of computer and peripherals for CMO. It was further increased by ₹ 35.58 lakh through re-appropriation for payment of interim advance and arrears of State's 5th Pay commission. | | | |
| 2056 | JAILS | | | |
| 001 | Direction and Administration | | | |
| 61 | State Jail, Rongnek | | | |
| | O | 5,13.33 | | |
| | S | 10.00 | | |
| | R | 54.57 | 5,77.90 | (-)0.40 |
| | Augmentation of provision by ₹ 10.00 lakh through supplementary demand in July 2018 for implementation of video conferencing facility at Jails and Court. Provision was further enhanced by ₹ 54.57 lakh through re-appropriation for payment of interim advance and arrears of State's 5th Pay commission. | | | |
| 63 | Sub-Jail Namchi | | | |
| | O | 2,10.73 | | |
| | R | 74.51 | 2,85.24 | (-)0.04 |
| | Augmentation of provision by ₹ 74.51 lakh through re-appropriation for payment of interim advance and arrears of State's 5th Pay commission. | | | |
| 2070 | OTHER ADMINISTRATIVE SERVICES | | | |
| 115 | Guest Houses, Government Hostels <i>etc.</i> | | | |
| 60 | Sikkim House, New Delhi | | | |
| | O | 12,52.60 | | |
| | S | 42.00 | | |
| | R | 13.73 | 13,08.33 | ... |
| | Augmentation of provision by ₹ 42.00 lakh through supplementary demand in July 2018 for purchase of fire fighting equipments for Sikkim House and Sewa Bhawan, New Delhi. This has been further augmented through re-appropriation by ₹ 13.73 lakh for payment of interim advance and arrears of State's 5th Pay Commission. | | | |

Grant No. 14 Home concld...

| Head | | (₹ In lakh) | | |
|----------------|--------------------------------|-------------|--------------------|------------------------|
| | | Total Grant | Actual Expenditure | Excess (+) Savings (-) |
| Capital | | | | |
| Voted | | | | |
| 4059 | CAPITAL OUTLAY ON PUBLIC WORKS | | | |
| 01 | Office Buildings | | | |
| 051 | Construction | | | |
| | O | 9,70.97 | | |
| | R (-) | 2,83.17 | 6,87.80 | 6,87.79 (-)0.01 |

Inability to utilisation of fund lead to surrender in March 2019 even though the saving was anticipated in advance.

Grant No. 15 Horticulture and Cash Crops Development

| Section and Major Head | Total Grant / Appropriation | Actual Expenditure | Excess (+) Saving (-) |
|------------------------|--------------------------------|-----------------------|--------------------------|
|------------------------|--------------------------------|-----------------------|--------------------------|

(₹ In thousands)

REVENUE**VOTED****MAJOR HEAD**

2401 - CROP HUSBANDRY

| | | | | |
|---------------|------------|------------|------------|-------------|
| ORIGINAL | 1,56,62,45 | | | |
| SUPPLEMENTARY | 7,68,63 | 1,64,31,08 | 1,01,70,81 | (-)62,60,27 |

TOTAL VOTED

| | | | | |
|----------------------|-------------------|-------------------|-------------------|--------------------|
| Original | 1,56,62,45 | | | |
| Supplementary | 7,68,63 | 1,64,31,08 | 1,01,70,81 | (-)62,60,27 |
| Surrendered | | | | 60,35,35 |

CAPITAL**VOTED**

4401 - CAPITAL OUTLAY ON CROP HUSBANDRY

| | | | | |
|---------------|---------|---------|---------|----------|
| ORIGINAL | 1,62,25 | | | |
| SUPPLEMENTARY | 3,00,00 | 4,62,25 | 4,04,09 | (-)58,16 |

TOTAL VOTED

| | | | | |
|----------------------|----------------|----------------|----------------|-----------------|
| Original | 1,62,25 | | | |
| Supplementary | 3,00,00 | 4,62,25 | 4,04,09 | (-)58,16 |
| Surrendered | | | | 4,99 |

*Notes and comments***Revenue****Voted**

Grant No. 15 Horticulture and Cash Crops Development contd...

- (i) Actual expenditure of ₹ 1,01,70.81 lakh under Revenue side of this grant includes unadjusted Abstract Contingent bill amounting to ₹ 3.66 lakh.
- (ii) Out of saving of ₹ 62,60.27 lakh an amount of ₹ 60,35.35 lakh was anticipated and surrendered.
- (iii) Total expenditure under this grant in Revenue side ₹ 1,01,70.81 lakh did not reached up to the original provision of ₹ 1,56,62.45 lakh. Supplementary provision of ₹ 768.63 lakh obtained in July, September and December 2018 proved excessive and could have been restricted to token demand.
- (iv) This is sixth years in succession that the grant under Revenue side closed with saving, pointing to overestimation and defective budgeting. The persistent savings for last five years are detailed below :

| Year | Total Grant | (₹ in lakh) | |
|---------|-------------|--------------------|--------------|
| | | Actual Expenditure | Savings (-) |
| 2013-14 | 29,96.10 | 29,37.56 | (-) 58.54 |
| 2014-15 | 93,69.19 | 59,92.30 | (-) 33,76.89 |
| 2015-16 | 1,20,89.79 | 1,12,93.07 | (-) 796.72 |
| 2016-17 | 1,65,29.60 | 78,69.64 | (-) 86,59.96 |
| 2017-18 | 1,65,29.60 | 78,69.64 | (-) 86,59.96 |

- (v) Saving under the grant occurred mainly as under :

| Head | (₹ In lakh) | | |
|----------------------------------|-------------|--------------------|------------------------|
| | Total Grant | Actual Expenditure | Excess (+) Savings (-) |
| 2401 CROP HUSBANDRY | | | |
| 001 Direction and Administration | | | |
| 16 Horticulture Department | | | |
| O | 29,49.30 | | |
| S | 4,99.20 | | |
| R (-) | 92.60 | 33,55.90 | 31,33.86 (-)2,22.04 |

Augmentation of provision by ₹ 4,99.20 lakh through supplementary demand in December 2018 for payment of pay to 2,080 numbers of newly appointed Organic Field Assistant. Reduction in provision by ₹ 92.60 lakh was the net effect of increase (re-appropriation by ₹ 2.00 lakh) and then surrender (₹ 94.60 lakh) was due to decrease in tour programme during the year, regularisation of MR staff and excess provision for payment of pay arrears .

Reason for final saving of ₹ 222.04 lakh was due to less appointment than expected as well as non-receipt of bills to that extent.

Grant No. 15 Horticulture and Cash Crops Development contd...

| Head | | (₹ In lakh) | | |
|------|---|-------------|--------------------|------------------------|
| | | Total Grant | Actual Expenditure | Excess (+) Savings (-) |
| 104 | Agricultural Farms | | | |
| 16 | Horticulture Department | | | |
| | O | 3,63.60 | | |
| | R (-) | 1.48 | 3,62.12 | 3,61.91 (-)0.21 |
| | Provision reduced by surrender of ₹ 1.48 lakh due to retirement & reduction in medical claims. | | | |
| 119 | Horticulture and Vegetable Crops | | | |
| 03 | National Mission on Sustainable Agriculture | | | |
| | O | 60,00.00 | | |
| | R (-) | 60,00.00 | ... | ... |
| | Entire provision of ₹ 60,00.00 lakh was neutralised through surrender (₹ 43,36.55 lakh) and re-appropriation (₹ 16,63.45 lakh) due to non-receipt of fund from Central Ministries. | | | |
| 61 | Floriculture | | | |
| | O | 5,73.48 | | |
| | R (-) | 2,49.36 | 3,24.12 | 3,24.12 ... |
| | Provision reduced by surrender of ₹ 2,49.36 lakh due to non-receipt of fund from North Eastern Council. | | | |
| 62 | Fruits | | | |
| | O | 23.31 | | |
| | R (-) | 1.37 | 21.94 | 21.93 (-)0.01 |
| | Provision reduced by ₹ 1.37 lakh through re-appropriation and surrendered due to retirement and less medical claims. | | | |
| 63 | Progeny Orchards | | | |
| | O | 11.71 | | |
| | S | 10.25 | | |
| | R (-) | 1.71 | 20.25 | 19.67 (-)0.58 |
| | Augmentation of provision by ₹ 10.25 lakh through supplementary demand during September 2018 for replacement of mist chamber part of Cymbidium Development Centre at Rumtek. The provision further reduced by ₹ 1.71 lakh through re-appropriation and surrender due to retirement and decrease in medical claims. | | | |

Grant No. 15 Horticulture and Cash Crops Development concl...

| Head | | (₹ In lakh) | | | |
|----------------|--|-------------|--------------------|------------------------|--|
| | | Total Grant | Actual Expenditure | Excess (+) Savings (-) | |
| 800 | Other expenditure | | | | |
| 16 | Horticulture Department | | | | |
| | O | 4,17.45 | | | |
| | S | 2,54.00 | | | |
| | R (-) | 2.28 | 6,69.17 | 6,67.10 (-)2.07 | |
| | Augmentation of provision by ₹ 254.00 lakh through supplementary demand in July and December 2018 was for purchase of sapling for guava, pineapples & other fruits and for grants to women group for mushroom cultivation. Surrender of ₹ 2.28 lakh was due to non-receipt of fund from Central Ministries. | | | | |
| (vi) | Saving in the grant was partly counter balanced by excess as under : | | | | |
| 2401 | CROP HUSBANDRY | | | | |
| 119 | Horticulture and Vegetable Crops | | | | |
| 02 | National Horticultural Mission | | | | |
| | O | 47,50.00 | | | |
| | R | 3,13.45 | 50,63.45 | 50,63.45 ... | |
| | The provision augmented by ₹ 313.45 lakh by re-appropriation due to receipt of more than anticipated fund from GOI for implementation of PMKSY schemes. | | | | |
| Capital | | | | | |
| Voted | | | | | |
| (i) | Out of saving of ₹ 58.16 lakh in Capital side an amount of ₹ 4.99 lakh was anticipated and surrendered. | | | | |
| (ii) | Saving in Capital section occurred mainly as under : | | | | |
| 4401 | CAPITAL OUTLAY ON CROP HUSBANDRY | | | | |
| 800 | Other expenditure | | | | |
| 16 | Horticulture Department | | | | |
| | O | 1,50.00 | | | |
| | S | 3,00.00 | | | |
| | R (-) | 4.99 | 4,45.01 | 3,91.84 (-)53.17 | |
| | Augmentation of provision in Capital side was made for ₹ 300.00 lakh through supplementary demand in July and December 2018 without any specific purpose. Surrender of ₹ 4.99 lakh was made after settlement of all claims. | | | | |
| | Reason for saving of ₹ 3.17 lakh was due to reduction of cost implications in comparison to estimate. However, the reason for non-utilisation of ₹ 50.00 lakh (out of ₹ 53.17 lakh) provided from supplementary demand was not furnished. | | | | |

Grant No. 16 Commerce and Industries

| Section and Major Head | | Total Grant / Appropriation | Actual Expenditure | Excess (+) Saving (-) |
|--|-----------------|--------------------------------|-----------------------|--------------------------|
| (₹ In thousands) | | | | |
| REVENUE | | | | |
| VOTED | | | | |
| MAJOR HEAD | | | | |
| 2407 - PLANTATIONS | | | | |
| ORIGINAL | 8,79,27 | | | |
| SUPPLEMENTARY | ... | 8,79,27 | 8,79,24 | (-)3 |
| 2851 - VILLAGE AND SMALL INDUSTRIES | | | | |
| ORIGINAL | 52,12,51 | | | |
| SUPPLEMENTARY | 23,62 | 52,36,13 | 23,74,35 | (-)28,61,78 |
| 2852 - INDUSTRIES | | | | |
| ORIGINAL | 40,00 | | | |
| SUPPLEMENTARY | ... | 40,00 | 40,00 | ... |
| TOTAL VOTED | | | | |
| Original | 61,31,78 | | | |
| Supplementary | 23,62 | 61,55,40 | 32,93,59 | (-)28,61,81 |
| Surrendered | | | | 28,59,45 |
| CAPITAL | | | | |
| VOTED | | | | |
| 4860 - CAPITAL OUTLAY ON CONSUMER INDUSTRIES | | | | |
| ORIGINAL | 72,20 | | | |
| SUPPLEMENTARY | ... | 72,20 | 67,20 | (-)5,00 |

Grant No. 16 Commerce and Industries contd...

| Section and Major Head | Total Grant / Appropriation | Actual Expenditure | Excess (+) Saving (-) |
|------------------------|--------------------------------|-----------------------|--------------------------|
|------------------------|--------------------------------|-----------------------|--------------------------|

(₹ In thousands)

7475 - LOANS FOR OTHER GENERAL ECONOMIC SERVICES

| | | | |
|----------------------|-----------------|-----------------|-----------------|
| ORIGINAL | 13,00,00 | | |
| SUPPLEMENTARY | ... | 13,00,00 | 12,31,89 |
| | | | (-)68,11 |
| TOTAL VOTED | | | |
| Original | 13,72,20 | | |
| Supplementary | ... | 13,72,20 | 12,99,09 |
| | | | (-)73,11 |
| Surrendered | | | 73,11 |

*Notes and comments***Revenue****Voted**

- (i) Out of saving of ₹ 28,61.81 lakh an amount of ₹ 28,59.45 lakh was anticipated and surrendered.
- (ii) Total expenditure under this grant in Revenue side ₹ 32,93.59 lakh did not reached up to the original provision of ₹ 61,31.78 lakh. Supplementary provision of ₹ 23.62 lakh proved excessive.
- (iii) This is fifth years in succession that the grant under Revenue side closed with saving, pointing to overestimation and defective budgeting. The persistent savings for last four years detailed below:

(₹ in lakh)

| Year | Total Grant | Actual Expenditure | Savings (-) |
|---------|-------------|--------------------|--------------|
| 2014-15 | 35,76.85 | 24,43.39 | (-) 11,33.46 |
| 2015-16 | 34,76.14 | 29,63.51 | (-) 5,12.63 |
| 2016-17 | 46,06.30 | 28,86.96 | (-) 17,19.34 |
| 2017-18 | 74,80.85 | 68,66.27 | (-) 6,14.58 |

Grant No. 16 Commerce and Industries contd...

| Head | (₹ In lakh) | | | |
|---|-------------|--------------------|------------------------|---------|
| | Total Grant | Actual Expenditure | Excess (+) Savings (-) | |
| (iv) Savings in the grant occurred as under : | | | | |
| 2851 VILLAGE AND SMALL INDUSTRIES | | | | |
| 001 Direction and Administration | | | | |
| 60 Directorate of Small Scale Industries | | | | |
| O | 6,21.59 | | | |
| R (-) | 1,90.60 | 4,30.99 | 4,30.24 | (-)0.75 |
| Provision reduced by ₹ 1,90.60 lakh through re-appropriation and surrender by ₹ 0.53 lakh stated to be due to cancellation of tour programmes. | | | | |
| 003 Training | | | | |
| 63 Setting up of Heritage/handicraft museum at Namchi, South Sikkim (NEC) | | | | |
| O | 1,50.00 | | | |
| R (-) | 1,50.00 | ... | ... | ... |
| 64 Hand-made paper unit at Melli, South Sikkim (NEC) | | | | |
| O | 1,85.00 | | | |
| R (-) | 1,85.00 | ... | ... | ... |
| Entire provisions of ₹ 1,50.00 lakh and ₹ 1,85.00 lakh in the above two cases were surrender in March 2019 was due to late submission of UCs from Building and Housing department. | | | | |
| 102 Small Scale Industries | | | | |
| 66 Other Programmes | | | | |
| O | 25,10.00 | | | |
| R (-) | 25,01.67 | 8.33 | 8.33 | ... |
| Provision reduced by ₹ 25,01.67 lakh through re-appropriation and surrender was due to non-release of resource by FRED and close down of some units. | | | | |

Grant No. 16 Commerce and Industries contd...

| Head | (₹ In lakh) | | | |
|--|-------------|--------------------|------------------------|---------|
| | Total Grant | Actual Expenditure | Excess (+) Savings (-) | |
| (v) Saving in the grant was partly counter balanced by excess as under : | | | | |
| 2851 VILLAGE AND SMALL INDUSTRIES | | | | |
| 003 Training | | | | |
| 61 Branch Training Centres | | | | |
| O | 12,54.17 | | | |
| S | 10.54 | | | |
| R | 1,24.45 | 13,89.16 | 13,88.21 | (-)0.95 |
| Augmentation of provision by ₹ 10.54 lakh through supplementary demand July 2018. It was further increased by ₹ 1,24.45 lakh for meeting the revise salary and arrears due to pay fixation. Surrender was made due to regularisation of MR employees, retirement of one MR staff, closing down of two branch training centres and dropping out of trainees etc. | | | | |
| 102 Small Scale Industries | | | | |
| 65 Hand Made Paper Unit | | | | |
| O | 29.21 | | | |
| R | 2.30 | 31.51 | 31.50 | (-)0.01 |
| Provision was augmented by ₹ 2.30 lakh through re-appropriation was required for meeting up the revise salary and arrears due to pay fixation. | | | | |
| 200 Other Village Industries | | | | |
| 68 District Industries Centre | | | | |
| O | | | | |
| S | 3.40 | | | |
| R | 41.08 | 2,66.33 | 2,65.78 | (-)0.55 |
| Provision was augmented by ₹ 3.40 lakh through supplementary demand in December 2018 was required for payment of wages in MR employees. It was further increased by ₹ 41.08 lakh through re-appropriation to meet up the revised salary and arrears due to pay fixation. | | | | |

Grant No. 16 Commerce and Industries concl...

Capital**Voted**

| Head | (₹ In lakh) | | | Excess (+) Savings (-) |
|------|---|-----------------------|----------|---------------------------|
| | Total Grant | Actual Expenditure | | |
| 4860 | CAPITAL OUTLAY ON CONSUMER INDUSTRIES | | | |
| 60 | Others | | | |
| 600 | Others | | | |
| 61 | Construction of Udyong Bhawan | | | |
| | O | 20.00 | | |
| | R(-) | 5.00 | 15.00 | 15.00 |
| | Reduction of provision by ₹ 5.00 lakh through surrender was due to non-release of sufficient resource by FRED. | | | |
| 7475 | LOANS FOR OTHER GENERAL ECONOMIC SERVICES | | | |
| 101 | General Financial Institutions | | | |
| 60 | Loan for SIDICO | | | |
| | O | 13,00.00 | | |
| | R(-) | 68.11 | 12,31.89 | 12,31.89 |
| | Reduction of provision by ₹ 68.11 lakh through surrender in March 2019 was made due to changes in interest rate of HUDCO loan. Expenditure of ₹ 12,31.89 lakh under Major Head 7475 - Loans for General Economic Services was paid to SIDICO (State PUC) towards repayment of principal (₹ 11,73.28 lakh) and interest against the loan taken by the Government through this PSU from HUDCO. The amount of loan taken by the Government and its utilisation was kept outside the Government Account. Repayment of principal and payment of interest is being made through Government exchequer by operating this head since 2011-12. | | | |

Grant No. 17 Information and Public Relation

| Section and Major Head | Total Grant / Appropriation | Actual Expenditure | Excess (+) Saving (-) |
|--|--------------------------------|-----------------------|--------------------------|
| (₹ In thousands) | | | |
| REVENUE | | | |
| VOTED | | | |
| MAJOR HEAD | | | |
| 2220 - INFORMATION AND PUBLICITY | | | |
| ORIGINAL | 12,55,34 | | |
| SUPPLEMENTARY | 2,93,64 | 15,48,98 | 15,47,36 (-)1,62 |
| 2251 - SECRETARIAT-SOCIAL SERVICES | | | |
| ORIGINAL | 61,02 | | |
| SUPPLEMENTARY | ... | 61,02 | 60,61 (-)41 |
| TOTAL VOTED | | | |
| Original | 13,16,36 | | |
| Supplementary | 2,93,64 | 16,10,00 | 16,07,97 (-)2,03 |
| Surrendered | | | 1,55 |
| CAPITAL | | | |
| VOTED | | | |
| 4220 - CAPITAL OUTLAY ON INFORMATION AND PUBLICITY | | | |
| ORIGINAL | ... | | |
| SUPPLEMENTARY | 10,00 | 10,00 | ... (-)10,00 |
| TOTAL VOTED | | | |
| Original | ... | | |
| Supplementary | 10,00 | 10,00 | ... (-)10,00 |
| Surrendered | | | ... |

Grant No. 17 Information and Public Relation contd...

Notes and comments

Revenue

Voted

- (i) **Actual expenditure of ₹ 16,07.97 lakh under Revenue side of this grant includes unadjusted Abstract Contingent bill amounting to ₹ 1.67 lakh.**
- (ii) **Out of saving of ₹ 2.03 lakh an amount of ₹ 1.55 lakh was anticipated and surrendered.**
- (iii) **Saving under the grant was mainly as under :**

| | | (₹ In lakh) | | |
|------|--|-------------|--------------------|------------------------|
| Head | | Total Grant | Actual Expenditure | Excess (+) Savings (-) |
| 2220 | INFORMATION AND PUBLICITY | | | |
| 60 | Others | | | |
| 001 | Direction and Administration | | | |
| 60 | Establishment | | | |
| | O | 2,06.72 | | |
| | R (-) | 4.82 | 2,01.90 | 2,01.88 (-)0.02 |
| | Provision reduced by ₹ 4.82 lakh through re-appropriation was due to non-receipt of medical bills and transfer of staff from the department. | | | |
| 101 | Advertising and Visual Publicity | | | |
| | O | 1,17.25 | | |
| | S | 23.64 | | |
| | R (-) | 0.04 | 1,40.85 | 1,40.83 (-)0.02 |
| | Original provision was augmented by ₹ 23.64 lakh through supplementary demand in December 2018 was due to settlement of pending liabilities of press day celebration. Surrender of ₹ 0.04 lakh was made due to non-receipts of miscellaneous bills. | | | |

Grant No. 17 Information and Public Relation concld...

| Head | | (₹ In lakh) | | |
|----------------|---|-------------|--------------------|------------------------|
| | | Total Grant | Actual Expenditure | Excess (+) Savings (-) |
| 2251 | SECRETARIAT-SOCIAL SERVICES | | | |
| 090 | Secretariat | | | |
| 18 | Information and Public Relation Department | | | |
| | O | 61.02 | | |
| | R (-) | 0.41 | 60.61 | ... |
| | Provision of ₹ 61.02 lakh was reduced by ₹ 0.41 lakh through surrender was due to non-receipts of miscellaneous bills. | | | |
| (iv) | Saving on the above cases was partly counter balanced by excess as under : | | | |
| 2220 | INFORMATION AND PUBLICITY | | | |
| 60 | Others | | | |
| 102 | Information Centres | | | |
| | O | 1,32.74 | | |
| | R | 3.74 | 1,36.48 | (-)0.23 |
| | Increase in provision of ₹ 3.74 lakh was the net effect of augmentation through re-appropriation of ₹ 4.79 lakh and the surrender ₹ 1.05 lakh was required for payment of arrears and surrendered due to non-receipt of medical bills and transfer of staff from the department. | | | |
| Capital | | | | |
| Voted | | | | |
| 4220 | CAPITAL OUTLAY ON INFORMATION AND PUBLICITY | | | |
| 60 | Others | | | |
| 101 | Buildings | | | |
| 18 | Information and Public Relation | | | |
| | O | ... | | |
| | S | 10.00 | | |
| | R | ... | 10.00 | (-)10.00 |
| | Entire provision of ₹ 10.00 lakh was for construction of Press Building. It was neither utilised nor surrendered by the department. The main reason for saving under the head was due to non-approval of the project by the Government. | | | |

Grant No. 18 Information Technology

| Section and Major Head | Total Grant / Appropriation | Actual Expenditure | Excess (+) Saving (-) |
|------------------------|--------------------------------|-----------------------|--------------------------|
|------------------------|--------------------------------|-----------------------|--------------------------|

(₹ In thousands)

REVENUE**VOTED****MAJOR HEAD**

2852 - INDUSTRIES

ORIGINAL 6,20,64

SUPPLEMENTARY 1,41,13 7,61,77 7,34,00 (-)27,77

TOTAL VOTED**Original 6,20,64****Supplementary 1,41,13 7,61,77 7,34,00 (-)27,77****Surrendered 15,43***Notes and comments***Revenue****Voted**(i) **Unadjusted Abstract Contingent Bill amounting to ₹ 6.03 lakh has been included in the actual expenditure.**(ii) **Saving under the grant was as under :**

| Head | (₹ In lakh) | | |
|------|-------------|--------|---------------------------|
| | Total Grant | Actual | Excess (+) Savings (-) |

2852 INDUSTRIES07 *Telecommunication and Electronic Industries*

800 Other expenditure

19 Information Technology Department

O 6,20.64

S 1,41.13

R (-) 15.43 7,46.34 7,34.00 (-)12.34

Original provision of ₹ 6,20.64 lakh was augmented by ₹ 1,41.13 lakh through supplementary demand in July 2018 were required for (a) AMC for the project State Service Delivery Gateway (b) Implementation of a single service delivery portal (c) Development of the portal Sikkim Data Sharing and Accessibility Platform (SDSAP) etc . However, ₹ 15.43 lakh was surrender due to non-receipt of AMC bill in time. Reason for final saving of ₹ 12.34 lakh was not intimated (August 2019).

Grant No. 19 Water Resources and River Development

| Section and Major Head | | Total Grant / Appropriation | Actual Expenditure | Excess (+) Saving (-) |
|---|-------------------|--------------------------------|-----------------------|--------------------------|
| (₹ In thousands) | | | | |
| REVENUE | | | | |
| VOTED | | | | |
| MAJOR HEAD | | | | |
| 2702 - MINOR IRRIGATION | | | | |
| ORIGINAL | 1,20,83,64 | | | |
| SUPPLEMENTARY | 2,00,01 | 1,22,83,65 | 31,05,37 | (-)91,78,28 |
| 2711 - FLOOD CONTROL AND DRAINAGE | | | | |
| ORIGINAL | 10,00 | | | |
| SUPPLEMENTARY | ... | 10,00 | 9,21 | (-)79 |
| TOTAL VOTED | | | | |
| Original | 1,20,93,64 | | | |
| Supplementary | 2,00,01 | 1,22,93,65 | 31,14,58 | (-)91,79,07 |
| Surrendered | | | | 91,48,12 |
| CAPITAL | | | | |
| VOTED | | | | |
| 4711 - CAPITAL OUTLAY ON FLOOD CONTROL PROJECTS | | | | |
| ORIGINAL | 12,53,45 | | | |
| SUPPLEMENTARY | 40,17,00 | 52,70,45 | 51,88,22 | (-)82,23 |
| TOTAL VOTED | | | | |
| Original | 12,53,45 | | | |
| Supplementary | 40,17,00 | 52,70,45 | 51,88,22 | (-)82,23 |
| Surrendered | | | | 1 |

Grant No. 19 Water Resources and River Development contd...

Notes and comments

Revenue

Voted

- (i) Actual expenditure of ₹ 31,14.58 lakh under Revenue side of this grant includes unadjusted Abstract Contingent bill amounting to ₹ 1.27 lakh.
- (ii) Out of saving of ₹ 91,79.07 lakh an amount of ₹ 91,48.12 lakh was anticipated and surrendered.
- (iii) Total expenditure under this grant in Revenue side ₹ 31,14.58 lakh did not reached up to the original provision of ₹ 1,20,93.64 lakh. Supplementary provision of ₹ 2,00.01 lakh obtained in December 2018 proved excessive and could have been restricted to token demand.
- (iv) This is sixth years in succession that the grant under Revenue side closed with saving, pointing to overestimation and defective budgeting. The persistent savings for last five years are detailed below :

| Year | Total Grant | (₹ in lakh) | |
|---------|-------------|--------------------|----------------|
| | | Actual Expenditure | Savings (-) |
| 2013-14 | 1,47,30.96 | 40,55.68 | (-) 1,06,75.28 |
| 2014-15 | 1,48,77.51 | 18,40.93 | (-) 1,30,36.58 |
| 2015-16 | 1,04,53.84 | 34,10.21 | (-) 70,43.63 |
| 2016-17 | 1,61,29.95 | 29,94.44 | (-) 1,31,35.51 |
| 2017-18 | 1,77,42.94 | 43,62.84 | (-) 1,33,80.10 |

- (v) **Saving under the grant occurred as under:**

| Head | (₹ In lakh) | | | |
|-----------------------|-------------|----------|------------|---------|
| | Total Grant | Actual | Excess (+) | |
| 2702 MINOR IRRIGATION | | | | |
| 01 Surface Water | | | | |
| 103 Division Schemes | | | | |
| 60 Original Works | | | | |
| O | 84,63.82 | | | |
| R (-) | 72,70.81 | 11,93.01 | 11,90.65 | (-)2.36 |

Original provision was reduce to ₹ 72,70.81 lakh through surrender in the month of March 2019 was due to less receipt of Central Share.

Reason for final saving of ₹ 2.36 lakh was due to retrenchment of works bill on the ground of incomplete documents.

Grant No. 19 Water Resources and River Development contd...

| Head | | (₹ In lakh) | | | |
|------|--|-------------|----------|---|--|
| | | Total Grant | Actual | Excess (+) | |
| 62 | Pradhan Mantri Krishi Sinchai Yojana-Har Khet do Pani (Central Share) | | | | |
| | O | 1,00.08 | | | |
| | S | | | | |
| | R (-) | 1,00.08 | 0.01 | ... | |
| | | | | (-)0.01 | |
| | | | | Original provision was reduce to ₹ 1,00.08 lakh through surrender in the month of March 2019 was due to non-receipt of Central Share. | |
| 80 | General | | | | |
| 001 | Direction and Administration | | | | |
| 20 | Irrigation Department | | | | |
| | O | 16,60.03 | | | |
| | S | 2,00.00 | | | |
| | R (-) | 63.97 | 17,96.06 | 17,68.19 | |
| | | | | (-)27.87 | |
| | | | | Provision was augmented by ₹ 2,00.00 lakh through supplementary demand in December 2018 was required for payment of salary. Further, the provision of ₹ 63.97 lakh was surrender in the month of March 2019 was due to regularisation of MR staff. | |
| | | | | Reason for final saving of ₹ 27.87 lakh was due to non-receipt of pay fixation order. | |
| 799 | Suspense | | | | |
| 20 | Irrigation Department | | | | |
| | O | 20.00 | | | |
| | R (-) | 20.00 | ... | ... | |
| | | | | ... | |
| | | | | Entire provision of ₹ 20.00 lakh was surrender was made as per the direction of FRED. | |
| 800 | Other Expenditure | | | | |
| 64 | Rationalisation of Minor Irrigation Statistics (100 per cent CSS) | | | | |
| | O | 17,76.01 | | | |
| | R (-) | 16,92.82 | 83.19 | 82.97 | |
| | | | | (-)0.22 | |
| | | | | Original provision was reduce to ₹ 16,92.82 lakh through surrender in the month of March 2019 was due to non-receipt of Central Share and non-receipt of medical bills in time. | |

Grant No. 19 Water Resources and River Development concl...

| Head | | (₹ In lakh) | | |
|------|----------------------------|-------------|--------|------------|
| | | Total Grant | Actual | Excess (+) |
| 2711 | FLOOD CONTROL AND DRAINAGE | | | |
| 01 | Flood Control | | | |
| 103 | Civil Works | | | |
| 61 | Maintenance and Repairs | | | |
| | O | 10.00 | | |
| | R (-) | 0.35 | 9.65 | 9.21 |
| | | | | (-)0.44 |

Surrender of ₹ 0.35 lakh was made due to saving.

Capital

Voted

Savings under Capital section was as under :

| | | | | | |
|------|--|----------|----------|----------|-------|
| 4711 | CAPITAL OUTLAY ON FLOOD CONTROL PROJECTS | | | | |
| 03 | Drainage | | | | |
| 103 | Civil Works | | | | |
| 60 | Original Works | | | | |
| | O | 12,53.44 | | | |
| | S | 40,17.00 | 52,70.44 | 51,88.22 | 82.22 |

Augmentation of provision by ₹ 40,17.00 lakh through supplementary demand in July, September and December 2018 was required for implementation of various works under the scheme- Flood Control and River Training etc .

Grant No. 20 Judiciary

| Section and Major Head | Total Grant / Appropriation | Actual Expenditure | Excess (+) Saving (-) |
|------------------------|--------------------------------|-----------------------|--------------------------|
|------------------------|--------------------------------|-----------------------|--------------------------|

(₹ In thousands)

REVENUE**VOTED****MAJOR HEAD**

2014 - ADMINISTRATION OF JUSTICE

| | | | |
|---------------|----------|----------|----------|
| ORIGINAL | 21,45,30 | | |
| SUPPLEMENTARY | 1,06,72 | 22,52,02 | 21,34,88 |

TOTAL VOTED

| | | | |
|----------------------|-----------------|-----------------|-----------------|
| Original | 21,45,30 | | |
| Supplementary | 1,06,72 | 22,52,02 | 21,34,88 |
| Surrendered | | | 1,07,33 |

REVENUE**CHARGED**

2014 - ADMINISTRATION OF JUSTICE

| | | | |
|---------------|----------|----------|----------|
| ORIGINAL | 18,53,00 | | |
| SUPPLEMENTARY | ... | 18,53,00 | 16,86,73 |

2071 - PENSIONS AND OTHER RETIREMENT BENEFITS

| | | | |
|---------------|---------|---------|---------|
| ORIGINAL | 2,03,40 | | |
| SUPPLEMENTARY | ... | 2,03,40 | 1,04,69 |

TOTAL CHARGED

| | | | |
|----------------------|-----------------|-----------------|-----------------|
| Original | 20,56,40 | | |
| Supplementary | ... | 20,56,40 | 17,91,42 |
| Surrendered | | | 1,65,59 |

Grant No. 20 Judiciary contd...

*Notes and comments***Revenue****Voted**

- (i) Actual expenditure of ₹ 21,34.89 lakh under Revenue side of this grant includes unadjusted Abstract Contingent bill amounting to ₹ 21.90 lakh.
- (ii) Out of saving of ₹ 1,17.14 lakh an amount of ₹ 1,07.33 lakh was anticipated and surrendered.
- (iii) Total expenditure under this grant in Revenue side ₹ 21,34.88 lakh did not reached up to the original provision of ₹ 21,45.30 lakh. Supplementary provision of ₹ 1,06.72 lakh obtained in July, September and December 2018 proved excessive and could have been restricted to token demand.
- (iv) Saving under revenue voted section occurred as under :

| Head | (₹ In lakh) | | | |
|---|-------------|--------------------|------------------------|---------|
| | Total Grant | Actual Expenditure | Excess (+) Savings (-) | |
| 2014 ADMINISTRATION OF JUSTICE | | | | |
| 105 Civil and Session Courts | | | | |
| 61 District & Session Court, East & North | | | | |
| O | 7,95.24 | | | |
| R (-) | 1,48.01 | 6,47.23 | 6,47.23 | ... |
| Original provision was reduced to ₹ 1,48.01 lakh through re-appropriation by ₹ 88.86 lakh and surrender ₹ 59.15 lakh in the month of March 2019 was due to non-revision of pay & allowances, delay in submission of Travelling Allowance & contingent bills. | | | | |
| 63 Civil Court, Gyalshing | | | | |
| O | 1,18.45 | | | |
| R (-) | 14.16 | 1,04.29 | 1,04.27 | (-)0.02 |
| Original provision was reduce to ₹ 14.16 lakh by way of surrender in the month of March 2019 was due to less tour performed outside the State, non-procurement of office furniture, library books and other items. | | | | |
| 67 District and Session Court, West (Gyalshing) | | | | |
| O | 1,38.00 | | | |
| R (-) | 17.31 | 1,20.69 | 1,20.66 | (-)0.03 |
| Original provision was reduced to ₹ 17.31 lakh by way of surrender in the month of March 2019 was due to less tour permormed outside the State, non-procurement of office furniture, library books and other items. | | | | |

Grant No. 20 Judiciary contd...

| Head | | (₹ In lakh) | | |
|------|--|-------------|--------------------|------------------------|
| | | Total Grant | Actual Expenditure | Excess (+) Savings (-) |
| 68 | Civil Court, Soreng | | | |
| | O | 71.70 | | |
| | R (-) | 8.55 | 63.15 | 63.20 (+)0.05 |
| | Original provision was reduce to ₹ 8.55 lakh by way of surrender in the month of March 2019 was due to less tour performed outside the State and non-procurement of office furniture. | | | |
| (v) | Saving in Revenue voted grant was partly counter balanced by excess as under: | | | |
| 2014 | ADMINISTRATION OF JUSTICE | | | |
| 105 | Civil and Session Courts | | | |
| 65 | Civil Court, Mangan | | | |
| | O | 1,71.40 | | |
| | S | 57.52 | | |
| | R | 38.23 | 2,67.15 | 2,67.02 (-)0.13 |
| | Provision was augmented by ₹ 57.52 lakh through supplementary demand in December 2018 was necessitated for payment of salary. The provision was further increased by ₹ 39.25 lakh through re-appropriation was required for payment of I.R. to Judicial Officers and revised pay and allowances arrears to other officers & staff. However, the provision was reduced by surrender of ₹ 1.02 lakh in the month of March 2019. | | | |
| 66 | District and Session Court South (Namchi) | | | |
| | O | 4,49.00 | | |
| | S | 19.20 | | |
| | R | 25.37 | 4,93.57 | 4,88.95 (-)4.62 |
| | Provision was augmented by ₹ 19.20 lakh through supplementary demand in December 2018 was required for payment of salary. The provision was further increased by ₹ 25.37 lakh through re-appropriation was for payment of I.R. to Judicial Officers and payment of arrears of revised pay & allowances to other officers & staff. | | | |
| | Reason for ultimate saving of ₹ 4.62 lakh was not intimated (August 2019). | | | |

Grant No. 20 Judiciary conclud...

| Head | | (₹ In lakh) | | |
|------|-----------------------------|-------------|--------------------|------------------------|
| | | Total Grant | Actual Expenditure | Excess (+) Savings (-) |
| 114 | Legal Advisors and Counsels | | | |
| 67 | Legal Advisers and Counsels | | | |
| | O | 4,01.51 | | |
| | S | 30.00 | | |
| | R | 17.10 | 4,48.61 | 4,47.92 (-)0.69 |

Provision was augmented by ₹ 30.00 lakh through supplementary demand in July 2018 was for required for compensation under the Sikkim Compensation to victims or their dependents scheme 2011. The provision was further increased by ₹ 17.10 lakh through re-appropriation was required to meet the expenses on the pay & allowances on account of revision of pay.

Revenue**Charged**

Out of saving of ₹ 264.98 lakh, ₹ 165.59 lakh was anticipated and surrendered.

Grant No. 21 Labour

| Section and Major Head | Total Grant / Appropriation | Actual Expenditure | Excess (+) Saving (-) |
|------------------------|--------------------------------|-----------------------|--------------------------|
|------------------------|--------------------------------|-----------------------|--------------------------|

(₹ In thousands)

REVENUE**VOTED****MAJOR HEAD**

2230 - LABOUR AND EMPLOYMENT

ORIGINAL 4,43,85

SUPPLEMENTARY 33,70 4,77,55 4,54,70 (-)22,85

TOTAL VOTED**Original 4,43,85****Supplementary 33,70 4,77,55 4,54,70 (-)22,85****Surrendered**

...

*Notes and comments***Revenue****Voted**

Head

(₹ In lakh)

| | Total Grant | Actual Expenditure | Excess (+) Savings (-) |
|--|-------------|-----------------------|---------------------------|
|--|-------------|-----------------------|---------------------------|

2230 LABOUR AND EMPLOYMENT

01 Labour

001 Direction and Administration

60 Establishment

O 44,43.85

S 33.70 4,77.55 4,54.70 (-)22.85

Provision was augmented by ₹ 33.70 lakh through supplementary demand in July 2018 was required for payment of salary of adhoc employees in view of enhancement of wages. Saving of ₹ 22.85 lakh was not anticipated.

Reason for final saving of ₹ 22.85 lakh was also not intimated (August 2019).

Grant No. 22 Land Revenue and Disaster Management

| Section and Major Head | | Total Grant / Appropriation | Actual Expenditure | Excess (+) Saving (-) |
|--|------------|--------------------------------|-----------------------|--------------------------|
| (₹ In thousand) | | | | |
| REVENUE | | | | |
| VOTED | | | | |
| MAJOR HEAD | | | | |
| 2029 - LAND REVENUE | | | | |
| ORIGINAL | 7,15,51 | | | |
| SUPPLEMENTARY | 40,00 | 7,55,51 | 7,93,10 | (+37,59) |
| 2052 - SECRETARIAT-GENERAL SERVICES | | | | |
| ORIGINAL | 9,12,60 | | | |
| SUPPLEMENTARY | 9,02 | 9,21,62 | 4,49,07 | (-)4,72,55 |
| 2053 - DISTRICT ADMINISTRATION | | | | |
| ORIGINAL | 24,45,36 | | | |
| SUPPLEMENTARY | 5,00 | 24,50,36 | 28,27,53 | (+3,77,17) |
| 2216 - HOUSING | | | | |
| ORIGINAL | 3,80,00 | | | |
| SUPPLEMENTARY | ... | 3,80,00 | ... | (-)3,80,00 |
| 2245 - RELIEF ON ACCOUNT OF NATURAL CALAMITIES | | | | |
| ORIGINAL | 88,23,24 | | | |
| SUPPLEMENTARY | 1,09,86,00 | 1,98,09,24 | 1,78,26,58 | (-)19,82,66 |
| 2506 - LAND REFORMS | | | | |
| ORIGINAL | 5,64,08 | | | |
| SUPPLEMENTARY | ... | 5,64,08 | 2,00,00 | (-)3,64,08 |

Grant No. 22 Land Revenue and Disaster Management contd...

| Section and Major Head | Total Grant / Appropriation | Actual Expenditure | Excess (+) Saving (-) |
|------------------------|--------------------------------|-----------------------|--------------------------|
|------------------------|--------------------------------|-----------------------|--------------------------|

(₹ In thousands)

3454 - CENSUS SURVEYS AND STATISTICS

| | | | |
|----------------------|-------------------|-------------------|-------------------|
| ORIGINAL | 1 | | |
| SUPPLEMENTARY | ... | 1 | ... |
| TOTAL VOTED | | | |
| Original | 1,38,40,80 | | |
| Supplementary | 1,10,40,02 | 2,48,80,82 | 2,20,96,27 |
| Surrendered | | | 26,13,25 |

CAPITAL**VOTED**

4059 - CAPITAL OUTLAY ON PUBLIC WORKS

| | | | |
|----------------------|-----------------|-----------------|-----------------|
| ORIGINAL | 25,02,00 | | |
| SUPPLEMENTARY | 10,81,78 | 35,83,78 | 25,41,07 |
| TOTAL VOTED | | | |
| Original | 25,02,00 | | |
| Supplementary | 10,81,78 | 35,83,78 | 25,41,07 |
| Surrendered | | | 5,00,00 |

*Notes and comments***Revenue****Voted**

- (i) Actual expenditure of ₹ 2,20,96.27 lakh under Revenue side of this grant includes unadjusted Abstract Contingent bill amounting to ₹ 9.29 lakh.
- (ii) Out of saving of ₹ 27,84.55 lakh an amount of ₹ 26,13.25 lakh was anticipated and surrendered.
- (iii) Out of saving of ₹ 27,84.55 lakh. Supplementary provision of ₹ 1,10,40.02 lakh obtained in July 2018 proved to be excessive.

Grant No. 22 Land Revenue and Disaster Management contd...

(iv) **Savings occurred was as under :**

| Head | (₹ In lakh) | | | |
|-----------------------------------|-------------|--------------------|------------------------|---------|
| | Total Grant | Actual Expenditure | Excess (+) Savings (-) | |
| 2052 SECRETARIAT-GENERAL SERVICES | | | | |
| 090 Secretariat | | | | |
| 23 Land Revenue Department | | | | |
| O | 9,12.60 | | | |
| S | 9.02 | | | |
| R (-) | 4,72.53 | 4,49.09 | 4,49.07 | (-)0.02 |

Provision was augmented by ₹ 9.02 lakh through supplementary demand in July 2018 was made for payment of salary of left out temporary employees who had completed 10 years or more service. The provision was reduced by ₹ 4,72.53 lakh through re-appropriation (₹ 460.78 lakh) and surrender (₹ 11.75 lakh) due to fixation of pay, transfer of field staff and non-submission of bills by supplier.

| | | | | |
|---|---------|-----|-----|-----|
| 2216 HOUSING | | | | |
| 03 Rural Housing | | | | |
| 800 Other expenditure | | | | |
| 60 Reconstruction of damaged collapsed Rural Houses | | | | |
| O | 3,80.00 | | | |
| R (-) | 3,80.00 | ... | ... | ... |

Entire provision of ₹ 3,80.00 lakh was surrender in the month of March 2019 in view of non-receipt of claim from the department concerned.

| | | | | |
|--|---------|---------|---------|-----|
| 2245 RELIEF ON ACCOUNT OF NATURAL CALAMITIES | | | | |
| 02 Floods, Cyclones etc. | | | | |
| 101 Gratuitous Relief | | | | |
| O | 8,00.00 | | | |
| R (-) | 4,22.46 | 3,77.54 | 3,77.54 | ... |

Grant No. 22 Land Revenue and Disaster Management contd...

| Head | | (₹ In lakh) | | |
|---|--|-------------|--------------------|------------------------|
| | | Total Grant | Actual Expenditure | Excess (+) Savings (-) |
| 106 | Repairs and restoration of damaged roads and bridges | | | |
| | O | 10,00.00 | | |
| | R (-) | 8,72.57 | 1,27.43 | ... |
| 109 | Repairs and restoration of damaged water supply, drainage and sewerage works | | | |
| | O | 2,50.00 | | |
| | R (-) | 1,74.69 | 75.31 | 75.31 ... |
| Surrender of ₹ 4,22.46 lakh, ₹ 8,72.57 lakh and ₹ 174.69 lakh in the above three cases in March 2019 were made due to non-occurrence of major calamity during the year. | | | | |
| 800 | Other Expenditure | | | |
| | O | 26,50.00 | | |
| | S | 54,93.00 | | |
| | R (-) | 2,15.00 | 79,28.00 | 78,08.99 (-)1,19.01 |
| Augmentation in provision by ₹ 54,93.00 lakh through supplementary demand in July 2018 was made due to requirement of fund towards strengthening of State Disaster Management Authorities and District Disaster Management Authorities in the State. Surrender of ₹ 2,15.00 lakh was made in March 2019 due to non-occurrence of major calamity during the year. | | | | |
| 80 | General | | | |
| 102 | Management of Natural Disasters, Contingency Plans in Disaster Prone Areas | | | |
| 62 | Capacity Building for Disaster Response | | | |
| | O | 3,26.01 | | |
| | R (-) | 1,98.31 | 1,27.70 | 1,27.70 ... |
| Provision of ₹ 1,98.31 lakh was surrender in March 2019 stated to be due to non-receipt of fund from Government of India | | | | |

Grant No. 22 Land Revenue and Disaster Management contd...

| Head | | (₹ In lakh) | | | |
|------|---|-------------|--------------------|------------------------|--|
| | | Total Grant | Actual Expenditure | Excess (+) Savings (-) | |
| 2506 | LAND REFORMS | | | | |
| 103 | Maintenance of Land Records | | | | |
| 39 | National Land Record Management Programme (NLRMP) | | | | |
| | O | 3,14.08 | | | |
| | R (-) | 3,14.08 | ... | ... | |
| | Entire provision of ₹ 3,14.08 lakh surrendered in March 2019 was stated to be due to non-receipt of fund from Government of India. | | | | |
| 800 | Other expenditure | | | | |
| 60 | Land Bank Schemes | | | | |
| | O | 2,00.00 | | | |
| | R | ... | 2,00.00 | 1,50.00 (-)50.00 | |
| | Final saving of ₹ 50.00 lakh was stated to non-utilisation of fund earmarked for Sukumbashi Welfare Scheme. | | | | |
| (v) | Saving mentioned above was partly counter balanced by excess mainly under : | | | | |
| 2029 | LAND REVENUE | | | | |
| 001 | Direction and Administration | | | | |
| | O | 2,00.65 | | | |
| | S | 40.00 | | | |
| | R | 26.59 | 2,67.24 | 2,67.17 (-)0.07 | |
| | Augmentation in provision by ₹ 40.00 lakh through supplementary demand in July 2018 was made for procurement of vehicles for Sub-Divisional Magistrates (SDMs). Provision was further increased by ₹ 26.59 lakh through re-appropriation stated to be due to revision of pay & allowances. | | | | |
| 103 | Land Records | | | | |
| 61 | Land Records | | | | |
| | O | 50.97 | | | |
| | R | 11.71 | 62.68 | 62.63 (-)0.05 | |
| | Increase in provision by ₹ 11.71 lakh was the net effect of re-appropriation of ₹ 12.96 lakh and then surrender by ₹ 1.25 lakh was due to revision of pay & allowances and surrender due to transfer of field staff. | | | | |

Grant No. 22 Land Revenue and Disaster Management contd...

| Head | | (₹ In lakh) | | | |
|---|---|-------------|--------------------|------------------------|--|
| | | Total Grant | Actual Expenditure | Excess (+) Savings (-) | |
| 2053 | DISTRICT ADMINISTRATION | | | | |
| 093 | District Establishments | | | | |
| | O | 11,72.21 | | | |
| | R | 2,33.64 | 14,05.85 | 14,04.96 (-)0.89 | |
| Augmentation in provision by ₹ 233.72 lakh through re-appropriation was made for payment of revised pay & allowances & arrears. | | | | | |
| 094 | Other Establishments | | | | |
| 60 | Sub-Divisional Establishments | | | | |
| | O | 12,73.15 | | | |
| | S | 5.00 | | | |
| | R | 1,45.35 | 14,23.50 | 14,23.30 (-)0.20 | |
| Augmentation in provision by ₹ 5.00 lakh through supplementary demand in July 2018 was required for furnishing of SDM office at Pakyong. Increase of provision by ₹ 1,45.35 lakh was the net effect of re-appropriation (₹ 163.21 lakh) and surrender (₹ 17.86 lakh). It was required due to revision of pay & allowances. Surrender was made due to (i) transfer and non-posting of staff, (ii) non-submission of medical bills by staff and (iii) non-submission of bills by SCCS Ltd. | | | | | |
| 2245 | RELIEF ON ACCOUNT OF NATURAL CALAMITIES | | | | |
| 80 | General | | | | |
| 001 | Direction and Administration | | | | |
| 60 | Establishment | | | | |
| | O | 97.23 | | | |
| | R | 19.44 | 1,16.67 | 1,16.66 (-)0.01 | |
| Increase of provision by ₹ 19.44 lakh was the net effect of re-appropriation (₹ 23.99 lakh) and surrender (₹ 4.55 lakh) was due to revision of pay & allowances. Surrender was made due to non-occurrence of major calamity during the year. | | | | | |

Grant No. 22 Land Revenue and Disaster Management concl...

Capital

Voted

Saving in the capital section occurred as under :

| Head | (₹ In lakh) | | |
|---|-------------|--------------------|------------------------|
| | Total Grant | Actual Expenditure | Excess (+) Savings (-) |
| 4059 CAPITAL OUTLAY ON PUBLIC WORKS | | | |
| 80 General | | | |
| 051 Construction | | | |
| 19 National Scheme for Modernization of Police and other Forces | | | |
| O | 2.00 | | |
| S | 6.39 | | |
| R | ... | 8.39 | 6.39 (-)2.00 |

Augmentation in provision by ₹ 6.39 lakh through supplementary demand in July 2018 was made for utilisation of unspent balance of Special Plan Assistance (SPA).

Reason for final saving of ₹ 2.00 lakh was due to non-receipt of fund from Government of India.

| | | | |
|--|----------|----------|--------------------|
| 75 Reconstruction of Assets Damaged by 18th September Earthquake (SPA) | | | |
| O | ... | | |
| S | 10,75.39 | | |
| R | ... | 10,75.39 | 5,34.68 (-)5,40.71 |

Provision was augmented through supplementary demand in July 2018 was meant for utilisation of unspent balance of SPA. Saving of ₹ 5,40.71 lakh was not anticipated.

Reason for final saving has also not been intimated (August 2019).

| | | | |
|----------------------|---------|-----|--------|
| 79 Land Bank Schemes | | | |
| O | 5,00.00 | | |
| R (-) | 5,00.00 | ... | |

Entire provision of ₹ 5,00.00 lakh was surrender in March 2019 due to austerity measures adopted by the department.

Grant No. 23 Law

| Section and Major Head | Total Grant / Appropriation | Actual Expenditure | Excess (+) Saving (-) |
|------------------------|--------------------------------|-----------------------|--------------------------|
|------------------------|--------------------------------|-----------------------|--------------------------|

(₹ In thousand)

REVENUE**VOTED****MAJOR HEAD**

2052 - SECRETARIAT-GENERAL SERVICES

ORIGINAL 2,61,47

SUPPLEMENTARY ... 2,61,47 2,49,04 (-)12,43

TOTAL VOTED**Original 2,61,47****Supplementary ... 2,61,47 2,49,04 (-)12,43****Surrendered 12,04***Notes and comments***Revenue****Voted**

(₹ In lakh)

Head

| Head | Total Grant | Actual Expenditure | Excess (+) Savings (-) |
|------|-------------|-----------------------|---------------------------|
|------|-------------|-----------------------|---------------------------|

2052 SECRETARIAT-GENERAL SERVICES

090 Secretariat

24 Law Department

O 2,61.47

R (-) 12.04 2,49.43 2,49.41 (-)0.02

Anticipated saving of ₹ 12.04 lakh was surrendered in March 2019 was due to non-receipt of fixation order of the Secretary, Law Department.

Grant No. 24 Legislature

| Section and Major Head | Total Grant / Appropriation | Actual Expenditure | Excess (+) Saving (-) |
|--|--------------------------------|-----------------------|--------------------------|
| (₹ In thousand) | | | |
| REVENUE | | | |
| VOTED | | | |
| MAJOR HEAD | | | |
| 2011 - PARLIAMENT/STATE/UNION TERRITORY LEGISLATURES | | | |
| ORIGINAL | 16,38,17 | | |
| SUPPLEMENTARY | 2,74,65 | 19,12,82 | 18,95,76 |
| | | | (-)17,06 |
| 2071 - PENSIONS AND OTHER RETIREMENT BENEFITS | | | |
| ORIGINAL | 1,42,67 | | |
| SUPPLEMENTARY | 76,84 | 2,19,51 | 2,19,50 |
| | | | (-)1 |
| TOTAL VOTED | | | |
| Original | 17,80,84 | | |
| Supplementary | 3,51,49 | 21,32,33 | 21,15,26 |
| | | | (-)17,07 |
| Surrendered | | | 17,03 |
| REVENUE | | | |
| CHARGED | | | |
| 2011 - PARLIAMENT/STATE/UNION TERRITORY LEGISLATURES | | | |
| <i>ORIGINAL</i> | <i>65,20</i> | | |
| <i>SUPPLEMENTARY</i> | <i>28,10</i> | <i>93,30</i> | <i>71,91</i> |
| | | | <i>(-)21,39</i> |
| TOTAL CHARGED | | | |
| Original | 65,20 | | |
| Supplementary | 28,10 | 93,30 | 71,91 |
| | | | (-)21,39 |
| Surrendered | | | 19,65 |

Grant No. 24 Legislature contd...

*Notes and comments***Revenue****Voted**

- (i) Actual expenditure of ₹ 21,15.26 lakh under Revenue voted section of this grant includes unadjusted Abstract Contingent bill amounting to ₹ 1.32 lakh.
- (ii) Out of saving of ₹ 17.07 lakh an amount of ₹ 17.03 lakh was anticipated and surrendered.
- (iii) Saving under the grant occurred as under:

| Head | (₹ In lakh) | | | |
|---|-------------|--------------------|------------------------|---------|
| | Total Grant | Actual Expenditure | Excess (+) Savings (-) | |
| 2011 PARLIAMENT/STATE/UNION TERRITORY LEGISLATURES | | | | |
| 02 State/Union Territory Legislatures | | | | |
| 101 Legislative Assembly | | | | |
| 62 Members | | | | |
| O | 1,57.14 | | | |
| S | 2,31.65 | | | |
| R (-) | 18.43 | 3,70.36 | 3,70.36 | ... |
| Original provision was augmented by ₹ 231.65 lakh through supplementary demand in July and December 2018 was stated to be due to increase of salary of the members. It was reduced by way of re-appropriation (₹ 10.81 lakh) and surrender (₹ 7.62 lakh) due to cancellation of tour programme and late receipt of bills from the members. | | | | |
| 103 Legislative Secretariat | | | | |
| 63 Establishment | | | | |
| O | 12,88.46 | | | |
| S | 43.00 | | | |
| R (-) | 2.09 | 13,29.37 | 13,29.36 | (-)0.01 |
| Original provision was augmented by ₹ 43.00 lakh through supplementary demand in December 2018 was to meet up the shortfalls under salary. | | | | |
| Reduction in provision by ₹ 2.09 lakh was the net effect of augmentation of ₹ 5.86 lakh for the same purpose and surrender of ₹ 7.95 lakh due to cancellation of tour programmes. | | | | |

Grant No. 24 Legislature concld...

(iv) Saving was partly counter balanced by excess as under:

| Head | | (₹ In lakh) | | |
|------|---|-------------|--------------------|------------------------|
| | | Total Grant | Actual Expenditure | Excess (+) Savings (-) |
| 2011 | PARLIAMENT/STATE/UNION TERRITORY LEGISLATURES | | | |
| 02 | State/Union Territory Legislatures | | | |
| 104 | Legislators Hostel | | | |
| 63 | Establishment | | | |
| | O | 99.57 | | |
| | R | 2.12 | 1,01.69 | (-)0.02 |
| | Augmentation of provision by ₹ 3.58 lakh through re-appropriation was made to meet up the shortfall in salary. Final surrender of ₹ 1.46 lakh was made due to cancellation of tour programmes. | | | |
| 800 | Other Expenditure | | | |
| 65 | Other Contributions | | | |
| | O | 9.00 | | |
| | R | 2.37 | 11.37 | ... |
| | Augmentation of provision by ₹ 2.37 lakh through re-appropriation was made for payment of membership fee for 2019. | | | |

Revenue**Charged**

(v) Saving under charged head as under:

| | | | | |
|------|--|-------|-------|---------|
| 2011 | PARLIAMENT/STATE/UNION TERRITORY LEGISLATURES | | | |
| 02 | State/Union Territory Legislatures | | | |
| 101 | Legislative Assembly | | | |
| 60 | Speaker and Deputy Speaker | | | |
| | O | 65.20 | | |
| | S | 28.10 | | |
| | R (-) | 19.65 | 73.65 | (-)1.74 |
| | Original provision was augmented by ₹ 28.10 lakh through supplementary demand in July 2018 was stated to be for meeting the shortfall due to enhancement of salary. Provision of ₹ 19.65 lakh was surrender due to cancellation of tour programmes. | | | |

Grant No. 25 Mines, Minerals and Geology

| Section and Major Head | Total Grant / Appropriation | Actual Expenditure | Excess (+) Saving (-) |
|------------------------|--------------------------------|-----------------------|--------------------------|
|------------------------|--------------------------------|-----------------------|--------------------------|

(₹ In thousands)

REVENUE**VOTED****MAJOR HEAD**

2853 - NON-FERROUS MINING AND METALLURGICAL INDUSTRIES

| | | | | |
|----------------------|----------------|----------------|----------------|--------------|
| ORIGINAL | 6,33,96 | | | |
| SUPPLEMENTARY | ... | 6,33,96 | 6,33,22 | (-)74 |
| TOTAL VOTED | | | | |
| Original | 6,33,96 | | | |
| Supplementary | ... | 6,33,96 | 6,33,22 | (-)74 |
| Surrendered | | | | 23 |

*Notes and comments***Revenue****Voted**

- (i) **Actual expenditure of ₹ 633.22 lakh under this grant includes unadjusted Abstract Contingent bill amounting to ₹ 0.12 lakh.**
- (ii) **Out of saving of ₹ 0.74 lakh an amount of ₹ 0.23 lakh was anticipated and surrendered.**

Grant No. 26 Motor Vehicles

| Section and Major Head | Total Grant / Appropriation | Actual Expenditure | Excess (+) Saving (-) |
|-------------------------------------|--------------------------------|-----------------------|--------------------------|
| (₹ In thousands) | | | |
| REVENUE | | | |
| VOTED | | | |
| MAJOR HEAD | | | |
| 2041 - TAXES ON VEHICLES | | | |
| ORIGINAL | 4,41,16 | | |
| SUPPLEMENTARY | ... | 4,41,16 | 5,61,12 (+)1,19,96 |
| 2052 - SECRETARIAT-GENERAL SERVICES | | | |
| ORIGINAL | 4,79,18 | | |
| SUPPLEMENTARY | 9,00 | 4,88,18 | 3,65,98 (-)1,22,20 |
| TOTAL VOTED | | | |
| Original | 9,20,34 | | |
| Supplementary | 9,00 | 9,29,34 | 9,27,10 (-)2,24 |
| Surrendered | | | ... |

Notes and comments

Revenue

Voted

(i) **Out of saving of ₹ 2.24 lakh no amount was anticipated and surrendered.**

Grant No. 26 Motor Vehicles concld...

| Head | | (₹ In lakh) | | |
|-------|--|-------------|--------------------|------------------------|
| | | Total Grant | Actual Expenditure | Excess (+) Savings (-) |
| (ii) | Saving was mainly as under : | | | |
| 2052 | SECRETARIAT-GENERAL SERVICES | | | |
| 090 | Secretariat | | | |
| 27 | Motor Vehicles Division | | | |
| | O | 4,79.18 | | |
| | S | 9.00 | | |
| | R (-) | 1,20.62 | 3,67.56 | 3,65.98 (-)1.58 |
| | Augmentation of provision for ₹ 9.00 lakh through supplementary demand in July 2018 was required to pay ex-gratia payment in new rate of ₹ 5.00 lakh instead of ₹ 3.00 lakh. Further, reduction in provision by ₹ 1,20.62 lakh through re-appropriation was due to non-receipt of bill in time, reduction of monthly rents and transfer to salary heads towards payment of pay & allowances in revised scale. | | | |
| | Reason for final saving of ₹ 1.58 lakh was not intimated (August 2019). | | | |
| (iii) | Saving under above heads was counter balanced by excess as under : | | | |
| 2041 | TAXES ON VEHICLES | | | |
| 101 | Collection Charges | | | |
| 60 | Regional Transport Office at Gangtok | | | |
| | O | 1,95.19 | | |
| | R | 48.77 | 2,43.96 | 2,43.33 (-)0.63 |
| 62 | Regional Transport Office at Mangan, North | | | |
| | O | 40.29 | | |
| | R | 8.96 | 49.25 | 49.24 (-)0.01 |
| 63 | Regional Transport Office at Namchi | | | |
| | O | 1,60.56 | | |
| | R | 32.67 | 1,93.23 | 1,93.22 (-)0.01 |
| 64 | Regional Transport Office at Gyalshing, West | | | |
| | O | 45.12 | | |
| | R | 30.22 | 75.34 | 75.34 ... |
| | Provision was augmented by ₹ 48.77 lakh, ₹ 8.96 lakh, ₹ 32.67 lakh and ₹ 30.22 lakh through re-appropriation in the above four cases were required to make payment of pay & allowances and arrears in revised scale. | | | |

Grant No. 27 Legal, Legislative and Parliamentary Affairs

| Section and Major Head | Total Grant / Appropriation | Actual Expenditure | Excess (+) Saving (-) |
|--------------------------------------|--------------------------------|-----------------------|--------------------------|
| (₹ In thousands) | | | |
| REVENUE | | | |
| VOTED | | | |
| MAJOR HEAD | | | |
| 2014 - ADMINISTRATION OF JUSTICE | | | |
| ORIGINAL | 3,06,63 | | |
| SUPPLEMENTARY | ... | 3,06,63 | 3,10,60 (+)3,97 |
| 2052 - SECRETARIAT-GENERAL SERVICES | | | |
| ORIGINAL | 2,86,74 | | |
| SUPPLEMENTARY | ... | 2,86,74 | 2,69,53 (-)17,21 |
| 2070 - OTHER ADMINISTRATIVE SERVICES | | | |
| ORIGINAL | 1,42,31 | | |
| SUPPLEMENTARY | ... | 1,42,31 | 1,17,49 (-)24,82 |
| TOTAL VOTED | | | |
| Original | 7,35,68 | | |
| Supplementary | ... | 7,35,68 | 6,97,62 (-)38,06 |
| Surrendered | | | 31,69 |
| REVENUE | | | |
| CHARGED | | | |
| 2062 - VIGILANCE | | | |
| ORIGINAL | 4,04,84 | | |
| SUPPLEMENTARY | 26,52 | 4,31,36 | 4,31,35 (-)1 |

Grant No. 27 Legal, Legislative and Parliamentary Affairs contd...

| Section and Major Head | Total Grant / Appropriation | Actual Expenditure | Excess (+) Saving (-) |
|------------------------|--------------------------------|-----------------------|--------------------------|
|------------------------|--------------------------------|-----------------------|--------------------------|

(₹ In thousands)

TOTAL CHARGED

| | | | | |
|----------------------|---------|---------|---------|------|
| <i>Original</i> | 4,04,84 | | | |
| <i>Supplementary</i> | 26,52 | 4,31,36 | 4,31,35 | (-)1 |
| <i>Surrendered</i> | | | | ... |

*Notes and comments***Revenue****Voted**

- (i) Actual expenditure of ₹ 6,97.62 lakh under this grant includes unadjusted Abstract Contingent bill amounting to ₹ 7.08 lakh.
- (ii) Out of saving of ₹ 38.06 lakh an amount of ₹ 31.69 lakh was anticipated and surrendered.
- (iii) Savings occurred as under :

(₹ In lakh)

| Head | Total Grant | Actual Expenditure | Excess (+) Savings (-) |
|--|-------------|-----------------------|---------------------------|
| 2052 SECRETARIAT-GENERAL SERVICES | | | |
| 090 Secretariat | | | |
| 31 Legal Legislative and Parliamentary Affairs Department (LLPA) | | | |
| O | 2,86.74 | | |
| R (-) | 16.37 | 2,70.37 | 2,69.53 (-)0.84 |

Reduction in provision by ₹16.37 lakh through re-appropriation (₹ 4.91 lakh) and surrender (₹ 11.46 lakh) was due to curtailment of tours and non-receipt of fixation orders of LLPA Staff.

Grant No. 27 Legal, Legislative and Parliamentary Affairs concl...

| Head | (₹ In lakh) | | | |
|------|---|-------------|--------------------|------------------------|
| | | Total Grant | Actual Expenditure | Excess (+) Savings (-) |
| 2070 | OTHER ADMINISTRATIVE SERVICES | | | |
| 001 | Direction and Administration | | | |
| 63 | Sikkim State Human Right Commission | | | |
| | O | 1,42.31 | | |
| | R (-) | 20.23 | 1,22.08 | (-)4.59 |
| | Surrender of ₹ 20.23 lakh in March 2019 was mainly due to austerity measures adopted by the Commission. | | | |
| | Reason for final saving of ₹ 4.59 lakh was not intimated (August 2019). | | | |
| 2014 | ADMINISTRATION OF JUSTICE | | | |
| 114 | Legal Advisors and Counsels | | | |
| 24 | Law Department | | | |
| | O | 3,06.63 | | |
| | R | 4.91 | 3,11.54 | (-)0.94 |
| | Provision was augmented by ₹ 4.91 lakh stated to be due to payment of pay & allowances after fixation. | | | |

Grant No. 28 Personnel, Administrative Reforms, Training and Public Grievances

| Section and Major Head | Total Grant / Appropriation | Actual Expenditure | Excess (+) Saving (-) |
|--------------------------------------|--------------------------------|-----------------------|----------------------------|
| (₹ In thousands) | | | |
| REVENUE | | | |
| VOTED | | | |
| MAJOR HEAD | | | |
| 2052 - SECRETARIAT-GENERAL SERVICES | | | |
| ORIGINAL | 8,60,57 | | |
| SUPPLEMENTARY | 5,14,97 | 13,75,54 | 11,18,36 (-)2,57,18 |
| 2070 - OTHER ADMINISTRATIVE SERVICES | | | |
| ORIGINAL | 2,06,56 | | |
| SUPPLEMENTARY | 1,58 | 2,08,14 | 1,85,25 (-)22,89 |
| TOTAL VOTED | | | |
| Original | 10,67,13 | | |
| Supplementary | 5,16,55 | 15,83,68 | 13,03,61 (-)2,80,07 |
| Surrendered | | | 9,63 |

*Notes and comments***Revenue****Voted**

- (i) Actual expenditure of ₹ 13,03.61 lakh under this grant includes unadjusted Abstract Contingent bill amounting to ₹ 5.10 lakh.
- (ii) Out of saving of ₹ 2,80.07 lakh only an amount of ₹ 9.63 lakh was anticipated and surrendered.
- (iii) Against the saving of ₹ 2,80.07 lakh supplementary provision of ₹ 5,16.55 lakh obtained in the month of July, September and December 2018 proved to be excessive.

Grant No. 28 Personnel, Administrative Reforms, Training and Public Grievances contd...

- (iv) **This is sixth years in succession that the grant closed with saving, pointing to overestimation and defective budgeting. The persistent savings are detailed below :**

| (₹ in lakh) | | | |
|-------------|-------------|--------------------|-------------|
| Year | Total Grant | Actual Expenditure | Savings (-) |
| 2013-14 | 9,23.32 | 7,55.26 | (-) 1,68.06 |
| 2014-15 | 13,19.26 | 7,86.91 | (-) 5,32.35 |
| 2015-16 | 7,90.11 | 7,36.59 | (-) 53.52 |
| 2016-17 | 9,22.48 | 7,32.80 | (-) 1,89.68 |
| 2017-18 | 9,74.85 | 8,28.06 | (-) 1,46.79 |

- (v) **Saving occurred as under :**

| | | (₹ In lakh) | | |
|------|---------------------------------------|-------------|--------------------|------------------------|
| Head | | Total Grant | Actual Expenditure | Excess (+) Savings (-) |
| 2052 | SECRETARIAT-GENERAL SERVICES | | | |
| 090 | Secretariat | | | |
| 29 | Department of Personnel AR & Training | | | |
| | O | 6,12.91 | | |
| | S | 4,65.00 | | |
| | R (-) | 37.44 | 10,40.47 | (-)2,69.53 |

Augmentation of original provision by ₹ 4,65.00 lakh through supplementary demand in July 2018 (₹ 15.00 lakh) and December 2018 (₹ 4,50.00 lakh) respectively were required for various administrative expenditure and payment of salaries/wages in respect of newly appointed 1000 Office Assistant and 1000 Multi Tasking Staff. Further, the reduction in provision by way of re-appropriation was required for payment of arrears of revised pay in respect of the employees of Information Commission and Administrative Reforms Commission's offices. Reason for ultimate saving of ₹ 2,69.53 lakh was not intimated (August 2019).

Grant No. 28 Personnel, Administrative Reforms, Training and Public Grievances contd.

| Head | (₹ In lakh) | | | |
|------|---|-------------|--------------------|------------------------|
| | | Total Grant | Actual Expenditure | Excess (+) Savings (-) |
| 2070 | OTHER ADMINISTRATIVE SERVICES | | | |
| 003 | Training | | | |
| 30 | Department of Personnel, AR and Training | | | |
| | O | 90.00 | | |
| | R (-) | 27.48 | 62.52 | 62.19 (-)0.33 |
| | Provision was decreased by ₹ 18.38 lakh through re-appropriation to manage payment of revised pay & allowances arrears in respect of the employees of the Chief Information Commission Offices and surrender of ₹ 9.10 lakh was due to non-induction of IAS & IPS officer to Sikkim Cadre and also for curtailment of expenditure. | | | |
| (vi) | Savings was partly counter balanced by excess as under : | | | |
| 2052 | SECRETARIAT-GENERAL SERVICES | | | |
| 090 | Secretariat | | | |
| 45 | Chief information Commission | | | |
| | O | 1,74.34 | | |
| | S | 34.97 | | |
| | R | 32.58 | 2,41.89 | 2,41.78 (-)0.11 |
| | Original provision was augmented by ₹ 34.97 lakh through supplementary demand in December 2018 was to meet up the shortfall of provision under salaries. Provision was further increased by ₹ 32.58 lakh through re-appropriation for payment of arrears of pay and allowances. | | | |
| 46 | Administrative Reform Commission (ARC) | | | |
| | O | 73.32 | | |
| | S | 15.00 | | |
| | R | 17.74 | 1,06.06 | 1,05.81 (-)0.25 |
| | Original provision was augmented by ₹ 15.00 lakh through supplementary demand in December 2018 was for procurement of one vehicle for Secretary, ARC. Provision was further increased by ₹ 17.74 lakh through re-appropriation for payment of arrears of pay and allowances. | | | |

Grant No. 28 Personnel, Administrative Reforms, Training and Public Grievances concl...

| Head | (₹ In lakh) | | | |
|---|-------------|--------------------|------------------------|---------|
| | Total Grant | Actual Expenditure | Excess (+) Savings (-) | |
| 2070 OTHER ADMINISTRATIVE SERVICES | | | | |
| 003 Training | | | | |
| 44 Accounts and Administrative Training Institute | | | | |
| O | 1,16.56 | | | |
| R | 4.97 | 1,21.53 | 1,21.49 | (-)0.04 |

The provision was added by ₹ 5.50 lakh through re-appropriation was made for payment of arrears pay & allowances. It was further reduced by surrender of ₹ 0.53 lakh was due to curtailment in tour programmes.

Grant No. 29 Development Planning, Economic Reforms and North Eastern Council Affairs

| Section and Major Head | | Total Grant / Appropriation | Actual Expenditure | Excess (+) Saving (-) |
|---|-----------------|--------------------------------|-----------------------|--------------------------|
| (₹ In thousands) | | | | |
| REVENUE | | | | |
| VOTED | | | | |
| MAJOR HEAD | | | | |
| 2575 - OTHER SPECIAL AREAS PROGRAMMES | | | | |
| ORIGINAL | 1,10,00 | | | |
| SUPPLEMENTARY | ... | 1,10,00 | 12,78 | (-)97,22 |
| 3451 - SECRETARIATE-ECONOMIC SERVICES | | | | |
| ORIGINAL | 7,90,59 | | | |
| SUPPLEMENTARY | 14,52 | 8,05,11 | 5,10,57 | (-)2,94,54 |
| 3454 - CENSUS SURVEYS AND STATISTICS | | | | |
| ORIGINAL | 7,60,70 | | | |
| SUPPLEMENTARY | ... | 7,60,70 | 7,83,85 | (+)23,15 |
| TOTAL VOTED | | | | |
| Original | 16,61,29 | | | |
| Supplementary | 14,52 | 16,75,81 | 13,07,20 | (-)3,68,61 |
| Surrendered | | | | 2,24,33 |
| CAPITAL | | | | |
| VOTED | | | | |
| 4575 - CAPITAL OUTLAY ON OTHER SPECIAL AREAS PROGRAMMES | | | | |
| ORIGINAL | 46,75,00 | | | |
| SUPPLEMENTARY | ... | 46,75,00 | 37,06,10 | (-)9,68,90 |
| TOTAL VOTED | | | | |
| Original | 46,75,00 | | | |
| Supplementary | ... | 46,75,00 | 37,06,10 | (-)9,68,90 |
| Surrendered | | | | 9,66,40 |

**Grant No. 29 Development Planning, Economic Reforms and North Eastern Council Affairs
contd...**

Notes and comments

Revenue

Voted

- (i) **Actual expenditure of ₹ 13,07.20 lakh under Revenue section of this grant includes unadjusted Abstract Contingent bill amounting to ₹ 8.51 lakh.**
- (ii) **Out of saving of ₹ 3,68.61 lakh only an amount of ₹ 2,24.33 lakh was anticipated and surrendered.**
- (iii) **Total expenditure under this grant in Revenue side ₹ 13,07.20 lakh did not reached up to the original provision of ₹ 16,61.29 lakh. Supplementary provision of ₹ 14.52 lakh obtained in July 2018 proved excessive and could have been restricted to token demand.**
- (iv) **This is seventh years in succession, the grant closed with saving, pointing to over estimation and defective budgeting. The persistent savings are detailed below :**

(₹ in lakh)

| Year | Total Grant | Actual Expenditure | Savings (-) |
|---------|-------------|--------------------|----------------|
| 2012-13 | 19,45.04 | 17,06.48 | (-) 2,38.56 |
| 2013-14 | 14,06.35 | 13,47.80 | (-) 58.55 |
| 2014-15 | 93,05.10 | 13,05.77 | (-) 79,99.33 |
| 2015-16 | 3,99,20.57 | 2,49,39.92 | (-) 1,49,80.65 |
| 2016-17 | 3,71,95.23 | 27,31.18 | (-) 3,44,64.05 |
| 2017-18 | 38,60.08 | 10,63.84 | (-) 27,96.24 |

- (v) **Saving under the grant occurred as under :**

(₹ In lakh)

| Head | Total Grant | Actual Expenditure | Excess (+) Savings (-) |
|--|-------------|--------------------|---------------------------|
| 2575 OTHER SPECIAL AREAS PROGRAMMES | | | |
| 06 Development of Border Areas | | | |
| 101 Border area Development Programmes | | | |
| O | 1,10.00 | | |
| R (-) | 97.22 | 12.78 | 12.78 ... |

Surrender of ₹ 97.22 lakh was stated to be due to non-requisition of resources for all sanctioned work by the implementing departments.

**Grant No. 29 Development Planning, Economic Reforms and North Eastern Council Affairs
contd...**

| Head | | (₹ In lakh) | | |
|------|---|-------------|--------------------|------------------------|
| | | Total Grant | Actual Expenditure | Excess (+) Savings (-) |
| 3451 | SECRETARIATE-ECONOMIC SERVICES | | | |
| 090 | Secretariat | | | |
| 30 | Planning & Development Department | | | |
| | O | 7,90.59 | | |
| | S | 14.52 | | |
| | R (-) | 1,94.26 | 6,10.85 | 5,11.07 (-)99.78 |
| | Original provision was augmented by ₹ 14.52 lakh through supplementary demand in July 2018 was required for State Share of NEC scheme. Provision was again reduced through re-appropriation of ₹ 67.15 lakh was required for transfer of fund to salary heads towards payment of interim relief on revised pay. Surrender of ₹ 1,27.11 lakh stated to be due to transfer of officers and staffs. | | | |
| | Reason of final saving of ₹ 99.78 lakh was stated to be due to non-release of fund by the NEC. | | | |
| 3454 | CENSUS SURVEYS AND STATISTICS | | | |
| 02 | Surveys and Statistics | | | |
| 201 | National Sample Survey Organisation (50:50 <i>per cent</i> CSS) | | | |
| 47 | Support for Statistical Strengthening (CSS) | | | |
| | O | 89.35 | | |
| | R | ... | 89.35 | 50.69 (-)38.66 |
| | Reason for final saving of ₹ 38.66 lakh under CSS scheme was not intimated (August 2019). | | | |
| (vi) | Savings was partly counter balanced by excess as under : | | | |
| 3454 | CENSUS SURVEYS AND STATISTICS | | | |
| 02 | Surveys and Statistics | | | |
| 112 | Economic Advice and Statistics | | | |
| | O | 2,65.00 | | |
| | R | 68.15 | 3,33.15 | 3,32.67 (-)0.48 |
| | Original provision was augmented by ₹ 68.15 lakh through re-appropriation was for clearance of all the arrear bills of 2018-19 on account of revision of pay and also to meet the pending liabilities like payment of MR wages, settlement of bill of SCCS Ltd. and STCS. | | | |

**Grant No. 29 Development Planning, Economic Reforms and North Eastern Council Affairs
concl...**

Capital

Voted

- (i) **Out of saving of ₹ 9,68.90 lakh an amount of ₹ 9,66.40 was anticipated and surrendered.**
- (ii) **Savings in the Capital section was as under :**

(₹ In lakh)

Head

| Total Grant | Actual Expenditure | Excess (+) Savings (-) |
|-------------|-----------------------|---------------------------|
|-------------|-----------------------|---------------------------|

4575 CAPITAL OUTLAY ON OTHER SPECIAL AREAS PROGRAMMES

06 Border Area Development

101 Border Area Development Programmes

O 46,75.00

R (-) 9,66.40 37,08.60 37,06.10 (-)2.50

Provisions under State Share and Central Share by ₹ 862.70 lakh and ₹ 103.70 lakh respectively surrendered due to non-requisition of resources for all sanctioned works by the implementing departments.

Grant No. 30 Police

| Section and Major Head | Total Grant / | | Actual | Excess (+) |
|--------------------------------------|-------------------|-------------------|-------------------|--------------------|
| | Appropriation | | Expenditure | Saving (-) |
| (₹ In thousands) | | | | |
| REVENUE | | | | |
| VOTED | | | | |
| MAJOR HEAD | | | | |
| 2055 - POLICE | | | | |
| ORIGINAL | 3,75,81,35 | | | |
| SUPPLEMENTARY | 5,89,65 | 3,81,71,00 | 3,57,49,90 | (-)24,21,10 |
| 2059 - PUBLIC WORKS | | | | |
| ORIGINAL | 20,81 | | | |
| SUPPLEMENTARY | ... | 20,81 | 20,44 | (-)37 |
| 2070 - OTHER ADMINISTRATIVE SERVICES | | | | |
| ORIGINAL | 13,71,41 | | | |
| SUPPLEMENTARY | 12,00 | 13,83,41 | 15,37,61 | (+)1,54,20 |
| 2216 - HOUSING | | | | |
| ORIGINAL | 37,00 | | | |
| SUPPLEMENTARY | ... | 37,00 | 36,48 | (-)52 |
| TOTAL VOTED | | | | |
| Original | 3,90,10,57 | | | |
| Supplementary | 6,01,65 | 3,96,12,22 | 3,73,44.42 | (-)22,67.80 |
| Surrendered | | | | 16,97,68 |

Grant No. 30 Police contd...

| Section and Major Head | Total Grant / Appropriation | Actual Expenditure | Excess (+) Saving (-) |
|------------------------|--------------------------------|-----------------------|--------------------------|
|------------------------|--------------------------------|-----------------------|--------------------------|

(₹ In thousands)

CAPITAL**VOTED**

4055 - CAPITAL OUTLAY ON POLICE

ORIGINAL 4,18,67

SUPPLEMENTARY ... 4,18,67 1,43,66 (-)2,75,01

4059 - CAPITAL OUTLAY ON PUBLIC WORKS

ORIGINAL 50,00

SUPPLEMENTARY ... 50,00 49,92 (-)8

TOTAL VOTED**Original 4,68,67****Supplementary ... 4,68,67 1,93,58 (-)2,75,09****Surrendered 2,75,00***Notes and comments***Revenue****Voted**

- (i) Actual expenditure of ₹ 3,73,44.42 lakh under Revenue section of this grant includes unadjusted Abstract Contingent bill amounting to ₹ 81.30 lakh.
- (ii) Out of saving of ₹ 22,67.80 lakh only an amount of ₹ 16,97.68 lakh was anticipated and surrendered.
- (iii) Total expenditure under this grant in Revenue side ₹ 3,73,44.42 lakh did not reached up to the original provision of ₹ 3,90,10.57 lakh. Supplementary provision of ₹ 6,01.65 lakh obtained in July, September and December 2018 were proved excessive and could have been restricted to token demand.

Grant No. 30 Police contd...

- (iv) This is fifth years in succession that the grant closed with saving, pointing to overestimation and defective budgeting. The persistent savings for last four years are detailed below :

| (₹ in lakh) | | | |
|-------------|-------------|--------------------|--------------|
| Year | Total Grant | Actual Expenditure | Savings (-) |
| 2014-15 | 2,84,84.58 | 2,51,92.17 | (-) 32,92.41 |
| 2015-16 | 2,77,86.65 | 2,70,93.96 | (-) 6,92.69 |
| 2016-17 | 2,95,84.58 | 2,83,31.93 | (-) 12,52.65 |
| 2017-18 | 3,16,22.29 | 2,96,52.70 | (-) 19,69.59 |

- (v) Saving under the grant occurred as under :

| (₹ In lakh) | | | | |
|-------------|------------------------------|-------------|--------------------|---------------------------|
| Head | | Total Grant | Actual Expenditure | Excess (+) Savings (-) |
| 2055 | POLICE | | | |
| 001 | Direction and Administration | | | |
| 60 | Inspector General of Police | | | |
| | O | 83,52.37 | | |
| | S | 2,68.40 | | |
| | R (-) | 70,30.10 | 15,90.67 | 14,87.88 |
| | | | | (-)1,02.79 |

Augmentation of provision by ₹ 2,68.40 lakh through supplementary demand in December 2018 was required for payment of two months (January & February) salary for newly appointed 1040 Village Police Guards. The provision was reduced by ₹ 70,30.10 by lakh through re-appropriation (₹ 54,67.21 lakh) and surrender (₹ 15,62.89 lakh) in March 2019. The transfer of fund to other heads were made towards payment of salary on revised scale and surrender as per the instruction of FRED.

Grant No. 30 Police contd...

| Head | | (₹ In lakh) | | |
|------|--|-------------|--------------------|------------------------|
| | | Total Grant | Actual Expenditure | Excess (+) Savings (-) |
| 115 | Modernisation of Police Force | | | |
| 19 | National Scheme for Modernization of Police and other forces | | | |
| | O | 15.00 | | |
| | S | 2,62.46 | | |
| | R | ... | 2,77.46 | 14.65 |
| | | | | (-)2,62.81 |
| | Augmentation of provision by ₹ 2,62.46 lakh through supplementary demand in December 2018 was required for expenses towards modernisation of police force. | | | |
| | Reason for final saving of ₹ 2,62.81 lakh was not intimated (August 2019). | | | |
| 800 | Other Expenditure | | | |
| 76 | Upgradation grant recommended by the 10th Finance Commission | | | |
| | O | 1,54.20 | | |
| | R | ... | 1,54.20 | 18.34 |
| | | | | (-)1,35.86 |
| | Reason for final saving of ₹ 1,35.86 lakh was not intimated (August 2019). | | | |
| 2070 | OTHER ADMINISTRATIVE SERVICES | | | |
| 106 | Civil Defence | | | |
| 60 | Establishment | | | |
| | O | 86.75 | | |
| | R (-) | 4.00 | 82.75 | 82.73 |
| | | | | (-)0.02 |
| | Reduction of provision by ₹ 4.00 lakh through re-appropriation was due to non-procurement of equipments for CFY 2018-19. | | | |
| 107 | Home Guards | | | |
| 60 | Establishment | | | |
| | O | 2,13.40 | | |
| | R (-) | 11.72 | 2,01.68 | 2,01.68 |
| | | | | ... |
| | Reduction of provision by ₹ 11.72 lakh was the net effect of increase of provision through re-appropriation by ₹ 4.00 lakh and surrender by ₹ 15.72 lakh was to manage additional requirement for payment of stationeries, miscellaneous items and purchase of one set of computer and furniture items. Surrender was stated to be due to retirement and transfer of police officers. | | | |

Grant No. 30 Police contd...

(vi) **Saving in the grant was partly counter balanced by excess as under :**

| Head | | (₹ In lakh) | | |
|------|--|-------------|--------------------|------------------------|
| | | Total Grant | Actual Expenditure | Excess (+) Savings (-) |
| 2055 | POLICE | | | |
| 003 | Education and Training | | | |
| 61 | Police Training Centre | | | |
| | O | 3,57.24 | | |
| | R | 8.30 | 3,65.54 | (-)6.58 |
| | Increase in provision by ₹ 8.30 lakh through re-appropriation was required for payment of salary in revised pay scale. | | | |
| | Reason for ultimate saving of ₹ 6.58 lakh was not intimated (August 2019). | | | |
| 101 | Criminal Investigation and Vigilance | | | |
| 62 | Intelligence Branch | | | |
| | O | 12,75.59 | | |
| | R | 3,50.00 | 16,25.59 | (-)3.41 |
| | Increase in provision by ₹ 3,50.00 lakh through re-appropriation stated to be required for payment of pending bills of monthly POL/HSD. | | | |
| | Reason for ultimate saving of ₹ 3.41 lakh was not intimated (August 2019). | | | |
| 63 | Crime Investigation Branch | | | |
| | O | 6,30.45 | | |
| | S | 24.64 | | |
| | R | 1,10.00 | 7,65.09 | (-)0.92 |
| | Augmentation of provision by ₹ 24.64 lakh through supplementary demand in September 2018 and further increased by ₹ 1,10.00 lakh through re-appropriation was required for payment of revised pay & allowances and its arrears. | | | |
| 104 | Special Police | | | |
| 64 | Sikkim Armed Police | | | |
| | O | 55,84.16 | | |
| | R | 7,13.20 | 62,97.36 | (-)0.75 |
| | Increase in provision by ₹ 7,13.20 lakh through re-appropriation required for payment of pay & allowances in revised pay structure and its arrears. | | | |

Grant No. 30 Police contd...

| Head | | (₹ In lakh) | | |
|--|-------------------------------------|-------------|--------------------|------------------------|
| | | Total Grant | Actual Expenditure | Excess (+) Savings (-) |
| 65 | India Reserve Battalion | | | |
| | O | 32,63.61 | | |
| | R | 5,37.81 | 38,01.42 | 37,99.80 (-)1.62 |
| Increase in provision by ₹ 5,37.81 lakh was the net effect of increase in provision through re-appropriation by ₹ 542.81 lakh and surrender of ₹ 5.00 lakh was required for payment of revised pay & allowances and its arrears . Surrender was made as per the instructions of FRED. | | | | |
| 66 | India Reserve Battalion (2nd IRBn) | | | |
| | O | 25,66.09 | | |
| | R | 3,45.82 | 29,11.91 | 28,94.08 (-)17.83 |
| Increase in provision by ₹ 3,45.82 lakh through re-appropriation required for payment of pay & allowances in revised pay & allowances and its arrears. Reason for final saving of ₹ 17.83 lakh was not intimated (August 2019). | | | | |
| 67 | Indian Reserve Battalion (3rd IRBn) | | | |
| | O | 25,84.90 | | |
| | R | 6,34.54 | 32,19.44 | 32,18.58 (-)0.86 |
| Increase in provision by ₹ 5,37.81 lakh was the net effect of increase in provision through re-appropriation by ₹ 729.54 lakh and surrender of ₹ 95.00 lakh was required for payment of revised pay & allowances and its arrears and surrender as per the instructions of FRED. | | | | |
| 108 | State Headquarters Police | | | |
| 66 | Traffic Police | | | |
| | O | 6,71.56 | | |
| | S | 8.50 | | |
| | R | 10.00 | 6,90.06 | 6,91.82 (+)1.76 |
| Augmentation of provision by ₹ 8.50 lakh through supplementary demand in July 2018 required for purchase of vehicles for Traffic Police and further increased by ₹ 10.00 lakh through re-appropriation was required for payment of revised pay & allowances and its arrears. | | | | |
| Reason for excess of ₹ 1.76 lakh was not intimated (August 2019). | | | | |

Grant No. 30 Police contd...

| Head | | (₹ In lakh) | | |
|------|--|-------------|--------------------|------------------------|
| | | Total Grant | Actual Expenditure | Excess (+) Savings (-) |
| 67 | Reserve Line & Police Band | | | |
| | O | 22,38.30 | | |
| | R | 4,44.00 | 26,82.30 | (-)26.74 |
| | Increase in provision by ₹ 4,44.00 lakh through re-appropriation was required for payment of pay & allowances in revised pay structure and its arrears. | | | |
| | Reason for ultimate saving of ₹ 26.74 lakh was not intimated (August 2019). | | | |
| 109 | District Police | | | |
| | O | 77,85.05 | | |
| | S | 23.00 | | |
| | R | 17,33.49 | 95,41.54 | (-)16.51 |
| | Augmentation of provision by ₹ 23.00 lakh through supplementary demand in December 2018 and further increased by ₹ 17,33.49 lakh was the net effect of increase of provision through re-appropriation by ₹ 1752.54 lakh and surrender by ₹ 19.05 lakh stated to be required for payment of revised pay & allowances and its arrears and surrender as per instructions of the FRED . | | | |
| | Reason for ultimate saving of ₹ 16.51 lakh was not intimated (August 2019). | | | |
| 68 | DIGP Range Office (North & East) | | | |
| | O | 72.65 | | |
| | R | 8.98 | 81.63 | (-)0.05 |
| | Increase in provision by ₹ 8.98 lakh through re-appropriation was for required payment of revised pay & allowances and its arrears. | | | |
| 114 | Wireless and Computers | | | |
| 70 | Police Wireless Branch | | | |
| | O | 7,59.10 | | |
| | R | 1,15.00 | 8,74.10 | (-)0.01 |
| | Increase in provision by ₹ 1,15.00 lakh through re-appropriation was required for payment of revised pay & allowances and its arrears . | | | |
| 116 | Forensic Science | | | |
| | O | 51.45 | | |
| | R | 17.00 | 68.45 | (-)0.21 |
| | Increase in provision by ₹ 17.00 lakh through re-appropriation required stated to be required for payment of revised pay & allowances and its arrears. | | | |

Grant No. 30 Police contd...

| Head | | (₹ In lakh) | | |
|------|---|-------------|--------------------|------------------------|
| | | Total Grant | Actual Expenditure | Excess (+) Savings (-) |
| 800 | Other Expenditure | | | |
| 74 | Check-Post Administration (Head Quarter) | | | |
| | O | 50.95 | | |
| | R | 5.00 | 55.95 | 55.80 |
| | | | | (-)0.15 |
| | Augmentation of provision by ₹ 5.00 lakh through re-appropriation stated to be required for payment of revised pay & allowances and its arrears. | | | |
| 75 | Check-Post at Other Places (Expenditure to be reimbursed by Government of India) | | | |
| | O | 11,28.68 | | |
| | S | 2.65 | | |
| | R | 1,45.00 | 12,76.33 | 12,76.33 |
| | | | | ... |
| | Augmentation of provision by ₹ 2.65 lakh through supplementary demand in July 2018 required for payment of salary of left out temporary employees who have completed 10 years or more. The provisions were further increased by ₹ 1,45.00 lakh through re-appropriation was required for payment of revised pay & allowances and its arrears. | | | |
| 2070 | OTHER ADMINISTRATIVE SERVICES | | | |
| 108 | Fire Protection and Control | | | |
| 60 | Establishment | | | |
| | O | 10,71.26 | | |
| | S | 12.00 | | |
| | R | 1,70.00 | 12,53.26 | 12,53.32 |
| | | | | (+)0.06 |
| | Augmentation of provision by ₹ 12.00 lakh through supplementary demand in July 2018 and further increased by ₹ 170.00 lakh through re-appropriation was required for (a) purchase of staff car of DFS (b) payment of stationeries, miscellaneous items and purchase of one sets of computer (c) payment of repairing and replacement of motor parts and cost of HSD/POL. | | | |

Grant No. 30 Police concld...

| Head | | (₹ In lakh) | | |
|---|---------------------------------|-------------|--------------------|------------------------|
| | | Total Grant | Actual Expenditure | Excess (+) Savings (-) |
| CAPITAL | | | | |
| VOTED | | | | |
| 4055 | CAPITAL OUTLAY ON POLICE | | | |
| 207 | State Police | | | |
| 75 | Construction of Police Memorial | | | |
| | O | 50.00 | | |
| | R (-) | 50.00 | ... | ... |
| Entire provision of ₹ 50.00 lakh was surrender in March 2019 stated to be due to non-receipt of any claim. | | | | |
| 211 | Police Housing | | | |
| 60 | Construction | | | |
| | O | 3,68.67 | | |
| | R (-) | 2,25.00 | 1,43.67 | 1,43.66 (-)0.01 |
| Surrender of ₹ 225.00 lakh in March 2019 was made as per the instructions of FRED. | | | | |

Grant No. 31 Energy and Power

| Section and Major Head | | Total Grant / Appropriation | Actual Expenditure | Excess (+) Saving (-) |
|---|-------------------|--------------------------------|-----------------------|--------------------------|
| (₹ In thousands) | | | | |
| REVENUE | | | | |
| VOTED | | | | |
| MAJOR HEAD | | | | |
| 2059 - PUBLIC WORKS | | | | |
| ORIGINAL | 56,05 | | | |
| SUPPLEMENTARY | ... | 56,05 | 55,81 | (-)24 |
| 2216 - HOUSING | | | | |
| ORIGINAL | 41,26 | | | |
| SUPPLEMENTARY | ... | 41,26 | 41,17 | (-)9 |
| 2801 - POWER | | | | |
| ORIGINAL | 2,07,38,10 | | | |
| SUPPLEMENTARY | 5,07,20 | 2,12,45,30 | 2,03,58,65 | (-)8,86,65 |
| 2810 - NON-CONVENTIONAL SOURCES OF ENERGY | | | | |
| ORIGINAL | 1,68,38 | | | |
| SUPPLEMENTARY | ... | 1,68,38 | 1,68,38 | ... |
| TOTAL VOTED | | | | |
| Original | 2,10,03,79 | | | |
| Supplementary | 5,07,20 | 2,15,10,99 | 2,06,24,02 | (-)8,86,97 |
| Surrendered | | | | 8,59,06 |

Grant No. 31 Energy and Power contd...

| Section and Major Head | Total Grant / | Actual | Excess (+) |
|------------------------|---------------|-------------|------------|
| | Appropriation | Expenditure | Saving (-) |

(₹ In thousands)

CAPITAL**VOTED**

4801 - CAPITAL OUTLAY ON POWER PROJECTS

| | | | | |
|----------------------|-----------------|-----------------|-----------------|--------------------|
| ORIGINAL | 74,76,88 | | | |
| SUPPLEMENTARY | 10,57,11 | 85,33,99 | 63,58,01 | (-)21,75,98 |
| TOTAL VOTED | | | | |
| Original | 74,76,88 | | | |
| Supplementary | 10,57,11 | 85,33,99 | 63,58,01 | (-)21,75,98 |
| Surrendered | | | | 22,16,51 |

*Notes and comments***Revenue****Voted**

- (i) Unadjusted Abstract Contingent Bill Amounting to ₹ 30.50 lakh has been included in the actual expenditure.
- (ii) Out of saving of ₹ 8,86.97 lakh only an amount of ₹ 8,59.06 lakh was anticipated and surrendered.
- (iii) Total expenditure under this grant in Revenue side ₹ 2,06,24.02 lakh did not reached up to the original provision of ₹ 2,10,03.79 lakh. Supplementary provision of ₹ 5,07.20 lakh obtained in July, September and December 2018 proved excessive and could have been restricted to token demand.

Grant No. 31 Energy and Power contd...

(iii) Saving occurred as under :

| Head | | (₹ In lakh) | | |
|------|---|-------------|--------------------|------------------------|
| | | Total Grant | Actual Expenditure | Excess (+) Savings (-) |
| 2801 | POWER | | | |
| 05 | Transmission and Distribution | | | |
| 800 | Other expenditure Each Transmission/Distribution Scheme | | | |
| 63 | Maintenance and Repairs | | | |
| | O | 16,76.48 | | |
| | S | 4,77.20 | | |
| | R (-) | 90.31 | 20,63.37 | 20,58.30 (-)5.07 |

Augmentation of provision by ₹ 4,77.20 lakh through supplementary demand in December 2018 was required for the payment of salary for two months (January & February 2019) of newly appointed 1040 Assistant Linemen and revision of salaries of other employees. Further, surrender of ₹ 90.31 lakh in March 2019 was due to non-utilisation of fund under "one family one job" scheme .

Reason for final saving of ₹ 5.07 lakh was not intimated (August 2019).

| | | | | |
|-----|------------------------------|------------|------------|---------------------|
| 80 | General | | | |
| 001 | Direction and Administration | | | |
| | O | 1,36,04.84 | | |
| | S | 30.00 | | |
| | R (-) | 7,18.75 | 1,29,16.09 | 1,28,96.51 (-)19.58 |

Augmentation of provision by ₹ 30.00 lakh through supplementary demand in July 2018 stated for requirement towards purchase of vehicle for Chairman, SSERC. The provision was further surrendered by ₹ 7,18.75 lakh in March 2019 was stated to be due to non-issue of pay fixation order of some Group C & D employees.

Reason for final saving of ₹ 19.58 lakh was not intimated (August 2019).

Grant No. 31 Energy and Power contd...

| Head | | (₹ In lakh) | | |
|------|---|-------------|--------------------|------------------------|
| | | Total Grant | Actual Expenditure | Excess (+) Savings (-) |
| 103 | Administration of Energy Conservation Act | | | |
| | O | 50.00 | | |
| | R (-) | 50.00 | ... | ... |

Entire provision of ₹ 50.00 lakh was surrendered in March 2019 was due to absence of any proposal for expenditure under this scheme.

Capital

Voted

- (i) **Out of saving of ₹ 21,75.98 lakh, an amount of ₹ 22,16.51 was anticipated and surrendered in March 2019. This indicates the irregular anticipation and lack of control on expenditure over budgetary estimates.**
- (ii) **Total expenditure under this grant in Capital side ₹ 63,58.01 lakh did not reached up to the original provision of ₹ 74,76.88 lakh. Supplementary provision of ₹ 10,57.11 lakh obtained in July and September 2018 proved excessive and could have been restricted to token demand.**
- (iii) **This is sixth years in succession that the grant under Capital side closed with saving, pointing to overestimation and defective budgeting. The persistent savings for five years are detailed below :**

| Year | (₹ in lakh) | | |
|---------|-------------|--------------------|--------------|
| | Total Grant | Actual Expenditure | Savings (-) |
| 2013-14 | 89,46.93 | 65,22.57 | (-) 24,24.36 |
| 2014-15 | 68,79.61 | 31,39.28 | (-) 37,40.33 |
| 2015-16 | 97,74.39 | 37,49.70 | (-) 60,24.69 |
| 2016-17 | 2,27,38.25 | 2,14,40.15 | (-) 12,98.10 |
| 2017-18 | 2,33,26.41 | 2,10,93.58 | (-) 22,32.83 |

Grant No. 31 Energy and Power contd...

| Head | | (₹ In lakh) | | |
|---|---|-------------|--------------------|------------------------|
| | | Total Grant | Actual Expenditure | Excess (+) Savings (-) |
| 4801 | CAPITAL OUTLAY ON POWER PROJECTS | | | |
| 01 | Hydel Generation | | | |
| 800 | Other expenditure | | | |
| 79 | Schemes under Ministry of New and Renewable Energy (100 per cent CSS) | | | |
| | O | 0.13 | | |
| | R (-) | 0.13 | ... | ... |
| 80 | NEC funding for Schemes under Ministry of New and Renewable Energy | | | |
| | O | 0.10 | | |
| | R (-) | 0.10 | ... | ... |
| Entire provision of ₹ 0.13 lakh and ₹ 0.10 lakh surrendered due to non-receipt of fund from Government of India. | | | | |
| 05 | Transmission and Distribution | | | |
| 800 | Other expenditure | | | |
| 46 | Schemes under Non-Lapsable Pool of Central Resources (NLCPR) | | | |
| | O | 39,24.57 | | |
| | S | 4,45.26 | | |
| | R (-) | 14,16.67 | 29,53.16 | 30,01.19 (+)48.03 |

Augmentation of provision by ₹ 4,45.26 lakh through supplementary demand in July and September 2018 were for requirement towards upgradation and modernisation of power distribution network of Namchi & its surrounding areas with high voltage distribution system, remodeling of power distribution system at Rangpo Town and Rhenock Bazar etc . The provision was finally surrendered by ₹ 14,16.67 lakh in March 2019 due to slow progress of construction of 66/11 KV at Perbing, East Sikkim and non-receipt of fund from Government of India.

Reason for ultimate excess of ₹ 48.03 lakh was not intimated (August 2019).

Grant No. 31 Energy and Power concld...

| Head | | (₹ In lakh) | | | |
|------|---|-------------|--------------------|------------------------|--|
| | | Total Grant | Actual Expenditure | Excess (+) Savings (-) | |
| 47 | Schemes under North Eastern Council (NEC) | | | | |
| | O | 20,57.55 | | | |
| | S | 93.54 | | | |
| | R (-) | 5,68.67 | 15,82.42 | 15,81.70 (-)0.72 | |
| | Augmentation of provision by ₹ 93.54 lakh through supplementary demand in July and September 2018 was required for implementation of Central Scheme and construction of 11 KV, 3 PH heavy duty transmission line from Rabong to Borong via Deorali and from Rabong to Nambong via Jarong. The provision was further surrendered by ₹ 5,68.67 lakh in March 2019 was due to non-receipt of fund from Government of India. | | | | |
| 84 | Construction of D/C 132 KV Transmission Lines from LLHP to Nathula with LILO at Bulbuley (NLCPR) | | | | |
| | O | 92.72 | | | |
| | R (-) | 68.53 | 24.19 | 24.19 ... | |
| | Surrender of provision by ₹ 68.53 lakh in March 2019 was due to non-receipt of fund from Government of India. | | | | |
| 98 | Drawing of New 66KV Double Circuit Transmission Line from LLHP to Tadon 66/11KV Sub-station, East Sikkim(NLCPR) | | | | |
| | O | 1,61.99 | | | |
| | R (-) | 1,61.99 | ... | | |
| | Surrender of entire provision of ₹ 1,61.99 lakh in March 2019 was due to non-receipt of fund from Government of India. | | | | |

Grant No. 32 Printing and Stationery

| Section and Major Head | | Total Grant / Appropriation | Actual Expenditure | Excess (+) Saving (-) |
|--|-----------------|--------------------------------|-----------------------|--------------------------|
| (₹ In thousands) | | | | |
| REVENUE | | | | |
| VOTED | | | | |
| MAJOR HEAD | | | | |
| 2058 - STATIONERY AND PRINTING | | | | |
| ORIGINAL | 11,37,29 | | | |
| SUPPLEMENTARY | 3,20 | 11,40,49 | 11,40,47 | (-)2 |
| TOTAL VOTED | | | | |
| Original | 11,37,29 | | | |
| Supplementary | 3,20 | 11,40,49 | 11,40,47 | (-2) |
| Surrendered | | | | ... |
| CAPITAL | | | | |
| VOTED | | | | |
| 4058 CAPITAL OUTLAY ON STATIONERY AND PRINTING | | | | |
| ORIGINAL | 3,00,00 | | | |
| SUPPLEMENTARY | ... | 3,00,00 | 3,00,00 | ... |
| TOTAL VOTED | | | | |
| Original | 3,00,00 | | | |
| Supplementary | ... | 3,00,00 | 3,00,00 | ... |
| Surrendered | | | | ... |

Notes and comments

- (i) Actual expenditure of ₹ 11,40.47 lakh under Revenue section of this grant includes unadjusted Abstract Contingent bill amounting to ₹ 3.89 lakh.
- (ii) Actual expenditure of ₹ 3,00.00 lakh under Capital section of this grant includes unadjusted Abstract Contingent bill amounting to ₹ 2,00.94 lakh.

Grant No. 33 Water Security and Public Health Engineering

| Section and Major Head | | Total Grant / Appropriation | Actual Expenditure | Excess (+) Saving (-) |
|--|-----------------|--------------------------------|-----------------------|--------------------------|
| (₹ In thousands) | | | | |
| REVENUE | | | | |
| VOTED | | | | |
| MAJOR HEAD | | | | |
| 2059 - PUBLIC WORKS | | | | |
| ORIGINAL | 1,49,80 | | | |
| SUPPLEMENTARY | ... | 1,49,80 | 1,48,66 | (-)1,14 |
| 2215 - WATER SUPPLY AND SANITATION | | | | |
| ORIGINAL | 27,77,16 | | | |
| SUPPLEMENTARY | 3,11,00 | 30,88,16 | 28,95,51 | (-)1,92,65 |
| 2216 - HOUSING | | | | |
| ORIGINAL | 1,15,39 | | | |
| SUPPLEMENTARY | ... | 1,15,39 | 1,12,91 | (-)2,48 |
| TOTAL VOTED | | | | |
| Original | 30,42,35 | | | |
| Supplementary | 3,11,00 | 33,53,35 | 31,57,08 | (-)1,96,27 |
| Surrendered | | | | 26,51 |
| CAPITAL | | | | |
| VOTED | | | | |
| 4215 - CAPITAL OUTLAY ON WATER SUPPLY AND SANITATION | | | | |
| ORIGINAL | 1,08,62,71 | | | |
| SUPPLEMENTARY | 92,54 | 1,09,55,25 | 57,36,62 | (-)52,18,63 |

Grant No. 33 Water Security and Public Health Engineering contd...

| Section and Major Head | Total Grant / Appropriation | Actual Expenditure | Excess (+) Saving (-) |
|------------------------|--------------------------------|-----------------------|--------------------------|
|------------------------|--------------------------------|-----------------------|--------------------------|

(₹ In thousands)

TOTAL VOTED

| | | | | |
|----------------------|-------------------|-------------------|-----------------|--------------------|
| Original | 1,08,62,71 | | | |
| Supplementary | 92,54 | 1,09,55,25 | 57,36,62 | (-)52,18,63 |
| Surrendered | | | | 51,70,52 |

Notes and comments

Revenue

Voted

- (i) **Actual expenditure of ₹ 31,57.08 lakh under Revenue section of this grant includes unadjusted Abstract Contingent bill amounting to ₹ 2.35 lakh.**
- (ii) **Out of saving of ₹ 1,96.27 lakh, an amount of ₹ 26.51 lakh only was anticipated and surrendered.**
- (iii) **Out of saving of ₹ 1,96.27 lakh supplementary provision of ₹ 3,11.00 lakh obtained in December 2018 proved excessive and could have been restricted to token demand.**
- (iv) **Saving under the grant occurred as under:**

| Head | (₹ In lakh) | | |
|-------------------------------|-------------|-----------------------|---------------------------|
| | Total Grant | Actual Expenditure | Excess (+) Savings (-) |
| 2059 PUBLIC WORKS | | | |
| 01 Office Buildings | | | |
| 053 Maintenance and Repairs | | | |
| 60 Work Charged Establishment | | | |
| O | 85.84 | | |
| R (-) | 1.13 | 84.71 | 84.71 ... |

Reduction of provision by ₹ 1.13 lakh by way of surrender was made after the payment of bill raised.

Grant No. 33 Water Security and Public Health Engineering contd...

| Head | | (₹ In lakh) | | |
|--|-------------------------------|-------------|--------------------|------------------------|
| | | Total Grant | Actual Expenditure | Excess (+) Savings (-) |
| 2215 | WATER SUPPLY AND SANITATION | | | |
| 01 | Water Supply | | | |
| 001 | Direction and Administration | | | |
| 34 | P.H.E. Department | | | |
| | O | 19,57.91 | | |
| | S | 3,11.00 | | |
| | R (-) | 26.38 | 22,42.53 | 20,98.50 (-)1,44.03 |
| <p>Augmentation of provision by ₹ 3,11.00 lakh through supplementary demand in December 2018 was required for revision of pay. The provision was further reduced by ₹ 26.38 lakh through re-appropriation (₹ 25.00 lakh) and surrender (₹ 1.38 lakh) in March 2019 was for payment of salary and arrears on revision under other head of account and surrender the available balance after making payment as per the bill raised.</p> <p>Reason for final saving of ₹ 1,44.03 lakh was not intimated (August 2019) .</p> | | | | |
| 101 | Urban water supply programmes | | | |
| 60 | Maintenance and Repairs | | | |
| | O | 6,78.80 | | |
| | R | 18.82 | 6,97.62 | 6,72.24 (-)25.38 |
| <p>Augmentation of provision by ₹ 18.82 lakh was the net effect of increase of provision by ₹ 25.00 lakh through re-appropriation and surrender of ₹ 6.18 lakh. Re-appropriation was made as the fund required for payment of pay & allowances and its arrears on revised scale. Balance fund available after making payment of bill raised was surrendered.</p> <p>Reason for final saving of ₹ 25.38 lakh was not intimated (August 2019).</p> | | | | |
| 02 | Sewerage and Sanitation | | | |
| 107 | Sewerage Services | | | |
| 60 | Maintenance and Repairs | | | |
| | O | 1,40.45 | | |
| | R (-) | 15.33 | 1,25.12 | 1,25.12 ... |

Surrender of provision by ₹ 15.33 lakh was due to non-receipt of fixation order of the work charged establishment.

Grant No. 33 Water Security and Public Health Engineering contd...

| Head | | (₹ In lakh) | | |
|------|----------------------------|-------------|--------------------|------------------------|
| | | Total Grant | Actual Expenditure | Excess (+) Savings (-) |
| 2216 | HOUSING | | | |
| 05 | Genera Pool Accomodation | | | |
| 053 | Maintenance and Repairs | | | |
| 60 | Work Charged Establishment | | | |
| | O | 43.35 | | |
| | R (-) | 2.28 | 41.07 | 41.07 |

Reduction of provision by ₹ 2.28 lakh by way of surrender in March 2019 was made after making payment of bill raised.

Capital

Voted

- (i) **Out of saving of ₹ 52,18.63 lakh in Capital side, an amount of ₹ 51,70.52 lakh was anticipated and surrendered on March 2019.**
- (ii) **Total expenditure under this grant in Capital side ₹ 57,36.62 lakh did not reached up to the original provision of ₹ 1,08,62.71 lakh. Supplementary provision of ₹ 92.54 lakh obtained in July, September and December 2018 were proved excessive and could have been restricted to token demand.**
- (iii) **This is sixth years in succession that the grant under Capital section closed with saving, indicating the overestimation and defective budgeting. The persistent savings for last five years are detailed below :**

| (₹ in lakh) | | | |
|-------------|-------------|--------------------|--------------|
| Year | Total Grant | Actual Expenditure | Savings (-) |
| 2013-14 | 31,29.85 | 17,30.48 | (-) 13,99.37 |
| 2014-15 | 73,64.73 | 36,23.95 | (-) 37,40.78 |
| 2015-16 | 55,44.36 | 3,06.67 | (-) 52,37.69 |
| 2016-17 | 1,40,46.23 | 47,52.46 | (-) 92,93.77 |
| 2017-18 | 1,32,85.59 | 58,59.18 | (-) 74,26.41 |

Grant No. 33 Water Security and Public Health Engineering contd...

(iv) **Saving under the grant occurred as under:**

| Head | (₹ In lakh) | | | |
|------|---|-------------|--------------------|------------------------|
| | | Total Grant | Actual Expenditure | Excess (+) Savings (-) |
| 4215 | CAPITAL OUTLAY ON WATER SUPPLY AND SANITATION | | | |
| 01 | Water Supply | | | |
| 101 | Urban Water Supply | | | |
| 60 | Gangtok Water Supply Schemes (East) | | | |
| | O | 73.29 | | |
| | S | 6.00 | | |
| | R (-) | 73.29 | 6.00 | 6.00 |
| | | | | ... |
| | Augmentation of provision by ₹ 6.00 lakh through supplementary demand in December 2018 was required for construction of water supply scheme. The provision was finally surrendered by ₹ 73.29 lakh in March 2019 was made due to non-receipt of fund from Government of India. | | | |
| 63 | Pakyong Water Supply Schemes (East) | | | |
| | O | 1,77.02 | | |
| | R (-) | 1,47.43 | 29.59 | 29.59 |
| | | | | ... |
| | Surrender of provision was made by ₹ 1,47.43 lakh in March 2019 due to non-receipt of fund from Government of India. | | | |
| 70 | Other Water Supply Schemes | | | |
| | O | 20,26.13 | | |
| | S | 86.54 | | |
| | R (-) | 6,92.21 | 14,20.46 | 14,22.57 |
| | | | | (+)2.11 |
| | Augmentation of provision by ₹ 86.54 lakh through supplementary demand in July 2018 was required for construction of water supply scheme at Pakyong, Melli Bazar and Singtam. Finally ₹ 6,92.21 lakh was surrendered in March 2019. | | | |

Reason for ultimate excess of ₹ 2.11 lakh was not intimated (August 2019).

Grant No. 33 Water Security and Public Health Engineering concl...

| Head | | (₹ In lakh) | | |
|------|---|-------------|--------------------|------------------------|
| | | Total Grant | Actual Expenditure | Excess (+) Savings (-) |
| 71 | Schemes under 10 per cent Lumpsum Provision for NE States including Sikkim (100 per cent CSS) | | | |
| | O | 4,14.08 | | |
| | R (-) | 4,12.28 | 1.80 | 1.80 ... |
| 72 | Water Supply Scheme for South District | | | |
| | O | 27,93.58 | | |
| | R (-) | 26,87.28 | 1,06.30 | 1,02.47 (-)3.83 |
| 73 | Water Supply Scheme for East District | | | |
| | O | 75.86 | | |
| | R (-) | 50.21 | 25.65 | 29.64 (+)3.99 |
| 74 | Water Supply Scheme for West District | | | |
| | O | 1,54.60 | | |
| | R (-) | 17.48 | 1,37.12 | 1,37.09 (-)0.03 |
| | Surrender of provision by ₹ 4,12.28 lakh, ₹ 26,87.28 lakh, ₹ 50.21 lakh and ₹ 17.48 lakh in above four cases in March 2019 were due to non-receipt of fund from Government of India. | | | |
| 102 | Rural Water Supply | | | |
| 34 | P.H.E. Department | | | |
| | O | 16.83 | | |
| | R (-) | 10.67 | 6.16 | 6.16 ... |
| | Surrender of provision by ₹ 10.67 lakh in March 2019 was made after making payment of bill raised. | | | |
| 02 | Sewerage and Sanitation | | | |
| 106 | Sewerage Services | | | |
| 62 | Drainage and Sewerage system in South Distict | | | |
| | O | 51,31.32 | | |
| | R (-) | 10,79.67 | 40,51.65 | 40,01.30 (-)50.35 |
| | Surrender of provision by ₹ 10,79.67 lakh in March 2019 was due to non-receipt of fund from Government of India. Reason for final savings of ₹ 50.35 lakh was not intimated (August 2019). | | | |

Appropriation: Public Service Commission

| Section and Major Head | Total Grant / Appropriation | Actual Expenditure | Excess (+) Saving (-) |
|------------------------|--------------------------------|-----------------------|--------------------------|
|------------------------|--------------------------------|-----------------------|--------------------------|

(₹ In thousands)

REVENUE**REVENUE****CHARGED**

2051 - PUBLIC SERVICE COMMISSION

| | | | | |
|-----------------|---------|--|--|--|
| <i>ORIGINAL</i> | 5,10,68 | | | |
|-----------------|---------|--|--|--|

| | | | | |
|----------------------|-------|---------|---------|------|
| <i>SUPPLEMENTARY</i> | 30,00 | 5,40,68 | 5,40,64 | (-)4 |
|----------------------|-------|---------|---------|------|

TOTAL CHARGED

| | | | | |
|-----------------|---------|--|--|--|
| <i>Original</i> | 5,10,68 | | | |
|-----------------|---------|--|--|--|

| | | | | |
|----------------------|-------|---------|---------|------|
| <i>Supplementary</i> | 30,00 | 5,40,68 | 5,40,64 | (-)4 |
|----------------------|-------|---------|---------|------|

| | | | | |
|--------------------|--|--|--|---|
| <i>Surrendered</i> | | | | 4 |
|--------------------|--|--|--|---|

*Notes and comments***Revenue****Charged**

Actual expenditure of ₹ 5,40.64 lakh under this grant includes unadjusted Abstract Contingent bill amounting to ₹ 53.32 lakh.

Grant No. 34 Roads and Bridges

| Section and Major Head | | Total Grant / Appropriation | Actual Expenditure | Excess (+) Saving (-) |
|--|-------------------|--------------------------------|-----------------------|--------------------------|
| (₹ In thousands) | | | | |
| REVENUE | | | | |
| VOTED | | | | |
| MAJOR HEAD | | | | |
| 2059 - PUBLIC WORKS | | | | |
| ORIGINAL | 1,06,21 | | | |
| SUPPLEMENTARY | ... | 1,06,21 | 5,29 | (-)1,00,92 |
| 3054 - ROADS AND BRIDGES | | | | |
| ORIGINAL | 1,08,71,21 | | | |
| SUPPLEMENTARY | 33,03,33 | 1,41,74,54 | 1,32,31,69 | (-)9,42,85 |
| TOTAL VOTED | | | | |
| Original | 1,09,77,42 | | | |
| Supplementary | 33,03,33 | 1,42,80,75 | 1,32,36,98 | (-)10,43,77 |
| Surrendered | | | | 3,00,80 |
| CAPITAL | | | | |
| VOTED | | | | |
| 5054 - CAPITAL OUTLAY ON ROADS AND BRIDGES | | | | |
| ORIGINAL | 1,68,81,36 | | | |
| SUPPLEMENTARY | 2,39,87,99 | 4,08,69,35 | 3,47,05,39 | (-)61,63,96 |
| 7475 - LOANS FOR OTHER GENERAL ECONOMIC SERVICES | | | | |
| ORIGINAL | ... | | | |
| SUPPLEMENTARY | 17,70,00 | 17,70,00 | 17,70,00 | ... |

Grant No. 34 Roads and Bridges contd...

| Section and Major Head | Total Grant / | Actual | Excess (+) |
|------------------------|---------------|-------------|------------|
| | Appropriation | Expenditure | Saving (-) |

(₹ In thousands)

TOTAL VOTED

| | | | | |
|----------------------|-------------------|-------------------|-------------------|--------------------|
| Original | 1,68,81,36 | | | |
| Supplementary | 2,57,57,99 | 4,26,39,35 | 3,64,75,39 | (-)61,63,96 |
| Surrendered | | | | 19,45,74 |

*Notes and comments***Revenue****Voted**

- (i) Actual expenditure of ₹ 1,32,36.98 lakh under Revenue section of this grant includes unadjusted Abstract Contingent bill amounting to ₹ 4.93 lakh.
- (ii) Out of saving of ₹ 10,43.77 lakh only an amount of ₹ 3,00.80 lakh was anticipated and surrendered.
- (iii) Out of saving of ₹ 10,43.77 lakh supplementary provision of ₹ 33,03.33 lakh proved excessive and could have been restricted to token demand.
- (iv) Saving under the Revenue section mainly as under :

| Head | (₹ In lakh) | | |
|---------------------------------|-------------|--------------------|------------------------|
| | Total Grant | Actual Expenditure | Excess (+) Savings (-) |
| 2059 PUBLIC WORKS | | | |
| 799 Suspense | | | |
| 35 Roads and Bridges Department | | | |
| O | 1,00.00 | | |
| R (-) | 1,00.00 | ... | ... |

Surrender of entire provision of ₹ 100.00 lakh was due to non-receipt of bills.

Grant No. 34 Roads and Bridges contd...

| Head | | (₹ In lakh) | | |
|--|---------------------------------------|-------------|--------------------|------------------------|
| | | Total Grant | Actual Expenditure | Excess (+) Savings (-) |
| 3054 | ROADS AND BRIDGES | | | |
| 04 | District and Other Roads | | | |
| 105 | Maintenance and Repairs | | | |
| 60 | WorkCharged Establishment | | | |
| | O | 32,06.12 | | |
| | S | 8,49.06 | | |
| | R (-) | 2,44.34 | 38,10.84 | 30,78.17 |
| | | | | (-)7,32.67 |
| <p>Augmentation of provision by ₹ 8,49.06 lakh through supplementary demand in December 2018 was required for payment of two months (January & February 2019) salary in respect of newly appointed of 186 number Baiders, 2500 number Khalasis and 1000 number Junior Engineers. The provision was further reduced by ₹ 2,44.34 lakh through re-appropriation (₹ 46.20 lakh) and surrender (₹ 1,98.14 lakh) in March 2019 was due to regularisation of work charged and MR employees and non-submission of terminal gratuity.</p> <p>Reason for final saving of ₹ 732.67 lakh was not intimated (August 2019).</p> | | | | |
| 61 | Other Maintenance Expenditure | | | |
| | O | 8,65.65 | | |
| | S | 11,23.46 | | |
| | R (-) | 0.12 | 19,88.99 | 19,87.51 |
| | | | | (-)1.48 |
| <p>Augmentation of provision by ₹ 11,23.46 lakh through supplementary demand in July, September and December 2018 was required for payment of lawyer fees other expenses related to the Highway Cell of the department, payment of maintenance works reimbursed from GOI and payment of arbitration fees etc. An amount of ₹ 0.12 lakh was surrender in March 2019.</p> <p>Reason for final saving of ₹ 1.48 lakh was not intimated (August 2019).</p> | | | | |
| 80 | General | | | |
| 052 | Machinery and Equipment | | | |
| 71 | Maintenance & Repair Road Machineries | | | |
| | O | 1,54.04 | | |
| | R (-) | 0.23 | 1,53.81 | 1,49.36 |
| | | | | (-)4.45 |
| <p>Reason for final saving of ₹ 4.45 lakh was not intimated (August 2019).</p> | | | | |

Grant No. 34 Roads and Bridges contd...

| Head | (₹ In lakh) | | | |
|--|-------------|--------------------|------------------------|---------|
| | Total Grant | Actual Expenditure | Excess (+) Savings (-) | |
| (v) Above saving was partly counter balanced by excess as under : | | | | |
| 3054 ROADS AND BRIDGES | | | | |
| 80 General | | | | |
| 001 Direction and Administration | | | | |
| 35 Roads and Bridges Department | | | | |
| O | 56,42.40 | | | |
| S | 3,30.81 | | | |
| R | 45.31 | 60,18.52 | 60,14.87 | (-)3.65 |

Augmentation of provision by ₹ 3,30.81 lakh through supplementary demand in July, 2018 was required for payment of guarantee fees @ one per cent towards loan contracted by HUDCO (₹ 200.00 crore) and NABARD Infrastructure Development Assistant (NIDA) (₹ 130.81 crore). The provision was further increased by ₹ 45.31 lakh through re-appropriation was required for payment of pay & allowances and arrears on revised scale.

Reason for ultimate saving of ₹ 3.65 lakh was not intimated (August 2019).

Capital**Voted**

- (i) Out of saving of ₹ 61,63.96 lakh under Capital section, an amount of ₹ 19,45.74 lakh only was anticipated and surrendered.
- (ii) Out of saving of ₹ 61,63.96 lakh supplementary provision of ₹ 257,57.99 lakh obtained through supplementary demand proved excessive and could have been restricted to token demand.
- (iii) Expenditure of ₹ 17,70.00 lakh under Major head 7475 Loans for other General Economic Services was paid to State Bank of Sikkim (State PSU) towards payment of interest of loan amounting to ₹ 3,30.81 crore taken by the Government through this PSUs from NABARD, HUDCO. The amount of loan taken by the Government and its utilisation is being kept outside the Government Account. However, the payment of interest were made through Government exchequer by operating this head instead of proper head of account - 2049 - Interest payment.

Grant No. 34 Roads and Bridges contd...

| (iv) Saving in the Capital section occurred mainly as under: | | | | |
|--|--|--------------------|------------------------|---------------------|
| Head | (₹ In lakh) | | | |
| | Total Grant | Actual Expenditure | Excess (+) Savings (-) | |
| 5054 | CAPITAL OUTLAY ON ROADS AND BRIDGES | | | |
| 04 | District & Other Roads | | | |
| 101 | Bridges | | | |
| 61 | Construction of Steel Beidge of Snagkhola-Sumin Road (East) | | | |
| | O | 4.26 | | |
| | R (-) | 4.26 | ... | ... |
| | Entire provision of ₹ 4.26 lakh, surrendered in March 2019 due to non-receipt of bills. | | | |
| 68 | Construction of Steel Bridge in South Sikkim | | | |
| | O | 5,70.57 | | |
| | R (-) | 5,24.44 | 46.13 | 46.13 ... |
| | Reduction in provision by ₹ 5,24.44 lakh was the total effect of re-appropriation by ₹ 1,29.12 lakh was due to non-achievement of progress of work as projected and surrender by ₹ 3,95.32 lakh was due to non-receipt of anticipated funds from Government of India. | | | |
| 70 | Construction of Bridges in West Sikkim | | | |
| | O | 1,87.20 | | |
| | R (-) | 1,87.20 | ... | ... |
| | Entire provision of ₹ 1,87.20 lakh was surrender in March 2019 was due to non-receipt of anticipated funds from the Government of India. | | | |
| 71 | Construction of Bridges in East Sikkim | | | |
| | O | 3,87.00 | | |
| | R (-) | 9.95 | 3,77.05 | 3,77.05 ... |
| | Surrender of ₹ 9.95 lakh in March 2019 was due to non-receipt of anticipated funds from Government of India. | | | |
| 72 | Construction of Bridges in North Sikkim | | | |
| | O | ... | | |
| | S | 20,00.00 | | |
| | R | ... | 20,00.00 | 4,42.70 (-)15,57.30 |
| | Provision of ₹ 20,00.00 was augmented through supplementary demand in December 2018 for construction of Bridges in North Sikkim under CSS scheme. | | | |
| | Reason for final saving of ₹ 15,57.30 lakh was not intimated (August 2019). | | | |

Grant No. 34 Roads and Bridges contd...

| Head | | (₹ In lakh) | | | |
|------|--|-------------|--------------------|------------------------|-------------|
| | | Total Grant | Actual Expenditure | Excess (+) Savings (-) | |
| 337 | Road Works | | | | |
| 60 | District Roads | | | | |
| | O | 1,29,77.30 | | | |
| | S | 1,99,43.99 | | | |
| | R (-) | 16,44.36 | 3,12,76.93 | 2,86,42.71 | (-)26,34.22 |
| | Augmentation of provision by ₹ 1,99,43.99 lakh through supplementary demand in July, September and December 2018 was required for construction of roads in each constituency on the ground of HCM visit, construction & upgradation of different roads and bridges under CSS schemes and payment of land compensation. The provision was further reduced by ₹ 16,44.36 lakh through re-appropriation (₹ 5,08.93 lakh) and surrender (₹ 11,35.43 lakh). This was mainly due to slow progress of work, non-receipt of bills and non-receipt of anticipated fund from Government of India. | | | | |
| | Reason for final saving of ₹ 26,34.22 lakh was not intimated (August 2019). | | | | |
| 05 | Roads of Interstate or Economic Importance | | | | |
| 337 | Road Works | | | | |
| 60 | District Roads | | | | |
| | O | 2,50.04 | | | |
| | S | 44.00 | | | |
| | R (-) | 1,98.04 | 96.00 | 96.00 | ... |
| | Augmentation of provision by ₹ 44.00 lakh through supplementary demand in July, 2018 staed to be required for construction and upgradation (Central Share) of Melli - Payong Road to Melli Dara and Kerabari road. Finally surrender of ₹ 1,98.04 lakh was made in March 2019 due to slow progress of the work, non-receipt of bills and non-receipt of anticipated funds from Government of India. | | | | |
| 61 | Schemes Funded under Sikkim Transport Infrastructure Development Fund | | | | |
| | O | 15,49.99 | | | |
| | S | 20,00.00 | | | |
| | R (-) | 0.12 | 35,49.87 | 35,37.27 | (-)12.60 |
| | Provision was augmented by ₹ 20,00.00 lakh through supplementary demand in July, 2018 and further reduced by surrender of ₹ 0.12 lakh. | | | | |
| | Reason for final saving of ₹ 12.60 lakh was not intimated (August 2019). | | | | |

Grant No. 34 Roads and Bridges concl...

| Head | | (₹ In lakh) | | |
|------|---|-------------|--------------------|------------------------|
| | | Total Grant | Actual Expenditure | Excess (+) Savings (-) |
| (v) | Saving in the above was partly counter balanced by excess as under : | | | |
| 5054 | CAPITAL OUTLAY ON ROADS AND BRIDGES | | | |
| 04 | District & Other Roads | | | |
| 337 | Road Works | | | |
| 62 | New Schemes under NABARD | | | |
| | O | | 9,55.00 | |
| | R | 6,22.63 | 15,77.63 | 15,63.54 (-)14.09 |

Increase in provision by ₹ 6,22.63 lakh was the net effect of re-appropriation of ₹ 6,38.05 lakh and then surrender by ₹ 15.42 lakh in March 2019 was due to payment of pending bill of contractors and non-receipt of bills due to slow progress of work.

Reason for ultimate saving of ₹ 14.09 lakh was not intimated (August 2019).

Grant No. 35 Rural Management and Development

| Section and Major Head | | Total Grant / Appropriation | Actual Expenditure | Excess (+) Saving (-) |
|---|------------|--------------------------------|-----------------------|--------------------------|
| (₹ In thousands) | | | | |
| REVENUE | | | | |
| VOTED | | | | |
| MAJOR HEAD | | | | |
| 2215 - WATER SUPPLY AND SANITATION | | | | |
| ORIGINAL | 36,37,21 | | | |
| SUPPLEMENTARY | 1,96,44 | 38,33,65 | 29,93,29 | (-)8,40,36 |
| 2216 - HOUSING | | | | |
| ORIGINAL | 5,25,07 | | | |
| SUPPLEMENTARY | 1,87,90,00 | 1,93,15,07 | 1,87,32,90 | (-)5,82,17 |
| 2501 - SPECIAL PROGRAMMES FOR RURAL DEVELOPMENT | | | | |
| ORIGINAL | 30,05,51 | | | |
| SUPPLEMENTARY | 50 | 30,06,01 | 36,18,73 | (+)6,12,72 |
| 2505 - RURAL EMPLOYMENT | | | | |
| ORIGINAL | 1,60,25,00 | | | |
| SUPPLEMENTARY | ... | 1,60,25,00 | 35,95,87 | (-)1,24,29,13 |
| 2515 - OTHER RURAL DEVELOPMENT PROGRAMMES | | | | |
| ORIGINAL | 19,39,83 | | | |
| SUPPLEMENTARY | ... | 19,39,83 | 19,72,56 | (+)32,73 |
| 3054 - ROADS AND BRIDGES | | | | |
| ORIGINAL | 26,11,05 | | | |
| SUPPLEMENTARY | 4,81,54 | 30,92,59 | 30,03,46 | (-)89,13 |

Grant No. 35 Rural Management and Development contd...

| Section and Major Head | Total Grant / Appropriation | Actual Expenditure | Excess (+) Saving (-) |
|--|--------------------------------|-----------------------|--------------------------|
| (₹ In thousands) | | | |
| TOTAL VOTED | | | |
| Original | 2,77,43,67 | | |
| Supplementary | 1,94,68,48 | 4,72,12,15 | 3,39,16,80 |
| Surrendered | | | (-)1,32,95,35 |
| | | | 1,27,68,05 |
| CAPITAL VOTED | | | |
| 4215 - CAPITAL OUTLAY ON WATER SUPPLY AND SANITATION | | | |
| ORIGINAL | 31,33,50 | | |
| SUPPLEMENTARY | 4,93,21 | 36,26,71 | 30,51,04 |
| | | | (-)5,75,67 |
| 4216 - CAPITAL OUTLAY ON HOUSING | | | |
| ORIGINAL | 2,00,00 | | |
| SUPPLEMENTARY | 33,00,00 | 35,00,00 | 36,55,00 |
| | | | (+)1,55,00 |
| 4515 - CAPITAL OUTLAY ON OTHER RURAL DEVELOPMENT PROGRAMMES | | | |
| ORIGINAL | 8,00,00 | | |
| SUPPLEMENTARY | 7,65,00 | 15,65,00 | 5,34,39 |
| | | | (-)10,30,61 |
| 5054 - CAPITAL OUTLAY ON ROADS AND BRIDGES | | | |
| ORIGINAL | 4,14,07,77 | | |
| SUPPLEMENTARY | 19,92,41 | 4,34,00,18 | 3,33,61,61 |
| | | | (-)1,00,38,57 |
| TOTAL VOTED | | | |
| Original | 4,55,41,27 | | |
| Supplementary | 65,50,62 | 5,20,91,89 | 4,06,02,04 |
| Surrendered | | | (-)1,14,89,85 |
| | | | 1,06,53,20 |

Grant No. 35 Rural Management and Development contd...

Notes and comments

Revenue

Voted

- (i) Actual expenditure of ₹ 3,39,16.80 lakh under Revenue section of this grant includes unadjusted Abstract Contingent bill amounting to ₹ 6,20.01 lakh.
- (ii) Out of saving of ₹ 1,32,95.35 lakh in Revenue side an amount of ₹ 1,27,68.05 lakh was anticipated and surrendered in March 2019.
- (iii) Out of saving of ₹ 1,32,95.35 lakh supplementary provision of ₹ 1,94,68.48 lakh was obtained in July, September and December 2018 which proved to be excessive and could have been restricted to token demand.
- (iv) This is fifth years in succession that the grant under Revenue section closed with saving, pointing to overestimation and defective budgeting. The persistent savings for last four years are detailed below :

| Year | Total Grant | (₹ in lakh) | |
|---------|-------------|--------------------|-------------|
| | | Actual Expenditure | Savings (-) |
| 2014-15 | 2,53,29.66 | 1,68,98.91 | (-)84,30.75 |
| 2015-16 | 1,97,91.88 | 1,64,52.18 | (-)33,39.70 |
| 2016-17 | 2,96,77.94 | 2,84,27.60 | (-)12,50.34 |
| 2017-18 | 2,80,42.93 | 2,09,79.25 | (-)70,63.68 |

- (v) Saving occurred mainly as under:

| Head | (₹ In lakh) | | | |
|----------------------------------|-------------|--------------------|------------------------|----------|
| | Total Grant | Actual Expenditure | Excess (+) Savings (-) | |
| 2215 WATER SUPPLY AND SANITATION | | | | |
| 01 Water Supply | | | | |
| 001 Direction and Administration | | | | |
| 36 Rural Development Department | | | | |
| O | 25,78.97 | | | |
| R (-) | 9,69.46 | 16,09.51 | 15,90.88 | (-)18.63 |

Reduction in provision by ₹ 9,69.46 lakh was the total effect of re-appropriation (₹ 910.92 lakh) and surrender (₹ 58.54 lakh). It was stated that the fund was transferred for the purpose of payment of pay & allowances and its arrears in the revised pay scale. The surrender was made due to transfer of employees to other departments.

Reason for final saving of ₹ 18.63 lakh was due to non-payment of some arrear of pay & allowances in the revised pay scale before the close of financial year and non-submission of power & stationery bills.

Grant No. 35 Rural Management and Development contd...

| Head | | (₹ In lakh) | | |
|------|---|-------------|--------------------|------------------------|
| | | Total Grant | Actual Expenditure | Excess (+) Savings (-) |
| 102 | Rural water supply programmes | | | |
| 36 | Rural Development Department | | | |
| | O | 33.24 | | |
| | R | ... | 33.24 | 28.69 |
| | | | | (-)4.55 |
| | Reason for final saving of ₹ 4.55 lakh was not intimated (August 2019). | | | |
| 2216 | HOUSING | | | |
| 03 | Rural Housing | | | |
| 800 | Other expenditure | | | |
| 37 | Pradhan Mantri Awas Yojana(PMAY) | | | |
| | O | 5,25.00 | | |
| | R (-) | 5,00.00 | 25.00 | 25.00 |
| | | | | ... |
| | Surrender of provision by ₹ 5,00.00 lakh in March 2019 was stated to be due to non-receipt of fund from Government of India. | | | |
| 2501 | SPECIAL PROGRAMMES FOR RURAL DEVELOPMENT | | | |
| 01 | Integrated Rural Development programme | | | |
| 800 | Other expenditure | | | |
| 36 | Rural Development Department | | | |
| | O | 2,10.09 | | |
| | R (-) | 50.00 | 1,60.09 | 1,20.04 |
| | | | | (-)40.05 |
| | Reduciton in provision by ₹ 50.00 lakh through re-appropriation was due to non-receipt of fund from Government of India. | | | |
| | Reason for final saving of ₹ 40.05 lakh was due to the fact that FRED turned down the resource at the last minute due to some unavoidable circumstances. | | | |

Grant No. 35 Rural Management and Development contd...

| Head | (₹ In lakh) | | | |
|---|-------------|--------------------|------------------------|----------|
| | Total Grant | Actual Expenditure | Excess (+) Savings (-) | |
| 2505 RURAL EMPLOYMENT | | | | |
| 01 National Programmes | | | | |
| 702 Jawahar Rojgar Yojana | | | | |
| 37 National Rural Livelihood Mission (NRLM) | | | | |
| O | 1,25.00 | | | |
| R (-) | 74.40 | 50.60 | 31.85 | (-)18.75 |
| Surrender of provision of ₹ 74.40 lakh in March 2019 was due to non-receipt of fund from Govrenment of India. | | | | |
| Reason for final saving of ₹ 18.75 lakh was due to non-release of resource by FRED at the last minute due to unavoidable circumstances. | | | | |
| 60 Other Programmes | | | | |
| 703 Employment Assurance Scheme | | | | |
| 34 National Rural Employment Guarantee Scheme | | | | |
| O | 1,59,00.00 | | | |
| R (-) | 1,23,35.98 | 35,64.02 | 35,64.02 | ... |
| Reduction in provision by ₹ 1,23,35.98 lakh was the total effect by re-appropriation of ₹ 215.00 lakh and surrender of ₹ 1,21,20.98 lakh. The cause for re-appropriation and surrender of fund for the year 2018-19 was that the labour component was directly transferred through PFMS to the job card holders by Ministry of Rural Development, Government of India. Only the material component was routed through State Budget. Hence, the need for re-appropriation and surrender of funds. | | | | |
| 2515 OTHER RURAL DEVELOPMENT PROGRAMMES | | | | |
| 101 Panchayati Raj | | | | |
| 34 Rashtriya Gram Swaraj Abhiyan (RGSA) | | | | |
| O | 5,05.00 | | | |
| R (-) | 1,77.27 | 3,27.73 | 3,27.73 | ... |
| Re-appropriation of ₹ 1,77.27 lakh was utilised in other heads due to transfer of ₹ 2.68 crore by the Ministry directly to the implementing agency. | | | | |

Grant No. 35 Rural Management and Development contd...

| Head | (₹ In lakh) | | | |
|------|--|--------------------|------------------------|--------------------|
| | Total Grant | Actual Expenditure | Excess (+) Savings (-) | |
| 3054 | ROADS AND BRIDGES | | | |
| 04 | District and Other Roads | | | |
| 105 | Maintenance and Repairs | | | |
| 60 | WorkCharged Establishment | | | |
| | O | 4,81.33 | | |
| | S | 4,81.54 | | |
| | R | 62.64 | 10,25.51 | 8,15.79 (-)2,09.72 |
| | It was stated that augmentation of provision by ₹ 4,81.54 lakh through supplementary demand in September and December 2018 were required for maintenance & repairs of rural roads, payment of salary/wages to newly appointed 128 numbers of LDC, 189 numbers of Assistant Village Librarian, 1040 numbers of Grievance Redressal Assistant, 128 numbers of Supervisors, 185 numbers of Attendant cum Chowkidar and 185 numbers of Assistant Barefoot Engineer for the period of two months (January & February 2019). The provision was further enhance by ₹ 62.64 lakh through re-appropriation in order to meet the expenses of revised pay arrears. | | | |
| | Reason for final saving of ₹ 2,09.72 lakh was due to non-payment of wages to those employees who could not produced the mandatory 14 digit id number issued by Directorate of Statistical, Monitoring & Evaluation. | | | |
| 337 | Road Works | | | |
| 36 | Rural Development Department | | | |
| | O | 9,36.80 | | |
| | R (-) | 2,29.95 | 7,06.85 | 7,05.81 (-)1.04 |
| | Reduction of provision by ₹ 2,29.95 lakh through re-appropriation was made without citing proper reason. | | | |
| 80 | General | | | |
| 799 | Suspense | | | |
| 36 | Rural Development Department | | | |
| | O | 50.00 | | |
| | R (-) | 14.07 | 35.93 | 35.93 ... |
| | Surrender of provision by ₹ 14.07 lakh in March 2019 was stated to be due to non-receipt of bills as anticipated. | | | |

Grant No. 35 Rural Management and Development contd...

(vi) **Saving in the grant was partly counter balanced by excess as under:**

| Head | (₹ In lakh) | | | |
|---|--|--------------------|------------------------|----------|
| | Total Grant | Actual Expenditure | Excess (+) Savings (-) | |
| 2215 WATER SUPPLY AND SANITATION | | | | |
| 02 Sewerage and Sanitation | | | | |
| 105 Sanitation Services | | | | |
| 81 Swachh Bharat Mission (Gramin)(SBM) | | | | |
| O | 10,25.00 | | | |
| S | 1,96.44 | | | |
| R | 1,77.27 | 13,98.71 | 13,73.71 | (-)25.00 |
| | Augmentation of provision by ₹ 1,96.44 lakh was made through supplementary demand in December 2018. This was required for implementation of Central Scheme. The provision was further enhanced by ₹ 1,77.27 lakh for implementation of schemes based on the fund released by the Government of India. | | | |
| | Reason for ultimate saving of ₹ 25.00 lakh was due to non-release of resource by FRED and thereby return of bills by TPAO. | | | |
| 2501 SPECIAL PROGRAMMES FOR RURAL DEVELOPMENT | | | | |
| 01 Integrated Rural Development programme | | | | |
| 001 Direction and Administration | | | | |
| 45 East District | | | | |
| O | 10,27.24 | | | |
| R | 2,57.14 | 12,84.38 | 12,71.29 | (-)13.09 |
| | Enhancement of provision by ₹ 2,57.14 lakh through re-appropriation was to meet the expense of revised pay arrears. | | | |
| | Reason for ultimate saving of ₹ 13.09 lakh was not intimated (August 2019). | | | |
| 46 West District | | | | |
| O | 7,37.94 | | | |
| S | 0.50 | | | |
| R | 2,09.99 | 9,48.43 | 9,23.19 | (-)25.24 |
| | Enhancement of provision by ₹ 0.50 lakh through supplementary demand and through re-appropriation by ₹ 2,09.99 lakh was to meet the expenses of revised pay arrears. | | | |
| | Reason for ultimate saving of ₹ 25.24 lakh was not intimated (August 2019). | | | |

Grant No. 35 Rural Management and Development contd...

| Head | (₹ In lakh) | | | |
|------|--|-------------|--------------------|------------------------|
| | | Total Grant | Actual Expenditure | Excess (+) Savings (-) |
| 47 | North District | | | |
| | O | 2,77.50 | | |
| | R | 82.50 | 3,60.00 | (-)43.89 |
| | Enhancement of provision by ₹ 82.50 lakh through re-appropriation was to meet the expense of revised pay arrears. | | | |
| | Reason for ultimate saving of ₹ 43.89 lakh was not intimated (August 2019). | | | |
| 48 | South District | | | |
| | O | 7,52.74 | | |
| | R | 2,45.74 | 9,98.48 | (-)10.32 |
| | Enhancement of provision by ₹ 2,45.74 lakh through re-appropriation was to meet the expense of revised pay arrears. | | | |
| | Reason for ultimate saving of ₹ 25.24 lakh was not intimated (August 2019). | | | |
| 2515 | OTHER RURAL DEVELOPMENT PROGRAMMES | | | |
| 003 | Training | | | |
| 60 | Sikkim Institute of Rural Development | | | |
| | O | 3,84.83 | | |
| | R | 28.68 | 4,13.51 | (-)28.68 |
| | Enhancement of provision by ₹ 28.68 lakh through re-appropriation was to meet the expense of revised pay arrears. | | | |
| | Reason for ultimate saving of ₹ 28.68 lakh was due to non-release of resource by FRED at the last minute due to some unavoidable reason. | | | |
| 102 | Community Development | | | |
| 36 | Shyama Prasad Mukherji Rurban Mission | | | |
| | O | 10,50.00 | | |
| | R | 2,15.00 | 12,65.00 | (-)5.00 |
| | Reason for enhancement of provision or ₹ 2,15.00 lakh through re-appropriation was that a new RURBAN cluster at Soreng was sanctioned and fund was released by Government of India accordingly. | | | |
| | Reason for saving of ₹ 5.00 lakh was due to non-release of resource by FRED at the last minute. | | | |

Grant No. 35 Rural Management and Development contd...

| Head | | (₹ In lakh) | | |
|---|------------------------------|-------------|--------------------|------------------------|
| | | Total Grant | Actual Expenditure | Excess (+) Savings (-) |
| 3054 | ROADS AND BRIDGES | | | |
| 80 | General | | | |
| 001 | Direction and Administration | | | |
| 36 | Rural Development Department | | | |
| | O | 11,42.92 | | |
| | R | 3,04.12 | 14,47.04 | 14,45.92 (-)1.12 |
| Enhancement of provision by ₹ 3,04.12 lakh through re-appropriation was to meet the expenses of revised pay arrears. | | | | |

Capital

Voted

- (i) Out of saving of ₹ 1,14,89.85 lakh in Capital side, an amount of ₹ 1,06,53.20 lakh was anticipated and surrender in March 2019.
- (ii) Total expenditure under this grant in Capital side ₹ 4,06,02.04 lakh did not reached up to the original provision of ₹ 4,55,41.27 lakh. Supplementary provision of ₹ 65,50.62 lakh was obtained in July, September and December 2018 which proved excessive and could have been restricted to token demand.
- (iii) Saving occurred mainly was as under :

| Head | | (₹ In lakh) | | |
|------|---|-------------|--------------------|------------------------|
| | | Total Grant | Actual Expenditure | Excess (+) Savings (-) |
| 4215 | CAPITAL OUTLAY ON WATER SUPPLY AND SANITATION | | | |
| 01 | Water Supply | | | |
| 102 | Rural Water Supply | | | |
| 40 | National Rural Drinking Water Programme (NRDWP) | | | |
| | O | 26,00.00 | | |
| | R (-) | 5,73.26 | 20,26.74 | 20,26.74 ... |

Surrender of provision by ₹ 5,73.26 lakh in March 2019 was due to less receipt of fund from Ministry of Drinking Water and Sanitation.

Grant No. 35 Rural Management and Development contd...

| Head | (₹ In lakh) | | | |
|---|-------------|--------------------|------------------------|------------|
| | Total Grant | Actual Expenditure | Excess (+) Savings (-) | |
| 4515 CAPITAL OUTLAY ON OTHER RURAL DEVELOPMENT PROGRAMMES | | | | |
| 101 Panchayati Raj | | | | |
| 36 Rural Development Department | | | | |
| O | 4,30.00 | | | |
| S | 50.00 | | | |
| R (-) | 1,34.40 | 3,45.60 | 2,41.78 | (-)1,03.82 |
| Augmentation of provision by ₹ 50.00 lakh through supplementary demand in September 2018 was required for Construction of CC footpath at Sokpey Village, South Sikkim. The provision was further reduced by ₹ 1.34.40 lakh through re-appropriation which was attributed to slow progress of the work. | | | | |
| Reason for final saving of ₹ 103.82 lakh was due to slow/non-progress of work and non-submission of bills. | | | | |
| 102 Community Development | | | | |
| O | 70.00 | | | |
| S | 7,15.00 | | | |
| R (-) | 53.18 | 7,31.82 | 22.61 | (-)7,09.21 |
| Augmentation of provision by ₹ 7,15.00 lakh through supplementary demand in, September and December 2018 was required for construction of cremation shed at Rangpo Khola, construction of Chatt Puja Worship Centre at Rhenock and construction of Community Centre at Mik Khola. The provision was further reduced by ₹ 53.18 lakh through re-appropriation (₹ 33.24 lakh) and surrender (₹ 19.94 lakh) as release of fund by Government of India was very less and also due to non-receipt of bills. | | | | |
| Reason for final saving of ₹ 7,09.21 lakh was due to non-progress of work. | | | | |
| 103 Rural Development | | | | |
| O | 3,00.00 | | | |
| R (-) | 30.00 | 2,70.00 | 2,70.00 | ... |
| Reduction of provision by ₹ 30.00 lakh was due to slow progress of work. | | | | |

Grant No. 35 Rural Management and Development concl...

| Head | | (₹ In lakh) | | |
|------|---|-------------|--------------------|------------------------|
| | | Total Grant | Actual Expenditure | Excess (+) Savings (-) |
| 5054 | CAPITAL OUTLAY ON ROADS AND BRIDGES | | | |
| 04 | District & Other Roads | | | |
| 337 | Road Works | | | |
| 35 | Pradhan Mantri Gram Sadak Yojana (PMGSY) | | | |
| | O | 4,10,00.00 | | |
| | S | 10,00.00 | | |
| | R (-) | 1,00,60.00 | 3,19,40.00 | 3,19,40.00 |
| | | | | ... |
| | Augmentation of provision by ₹ 10,00.00 lakh through supplementary demand in December 2018 was required for completion of Lower Syari Road to Ranipool under PMGSY. The provision was further reduced by ₹ 1,00,60.00 lakh by way of surrender in March 2019 to be due to non-release of second instalment of PMGSY programme fund by Government of India. | | | |
| 4216 | CAPITAL OUTLAY ON HOUSING | | | |
| 03 | Rural Housing | | | |
| 800 | Other expenditure | | | |
| 36 | Rural Development Department | | | |
| | O | 2,00.00 | | |
| | S | 33,00.00 | | |
| | R | 1,55.00 | 36,55.00 | 36,55.00 |
| | | | | ... |
| | Increase of provision by ₹ 33,00.00 lakh through supplementary demand in July, September and December 2018 was required for Rural Housing. The provision was further increased by ₹ 1,55.00 lakh by way of re-appropriation in order to draw sixth instalment from SHDB for funding the CMRHM phase-I scheme. | | | |
| 5054 | CAPITAL OUTLAY ON ROADS AND BRIDGES | | | |
| 04 | District & Other Roads | | | |
| 337 | Road Works | | | |
| 36 | Rural Development Department | | | |
| | O | 3,57.77 | | |
| | S | 4,50.00 | | |
| | R | 42.64 | 8,50.41 | 8,29.21 |
| | | | | (-)21.20 |
| | Augmentation of provision by ₹ 4,50.00 lakh through supplementary demand in July 2018 was required for land compensation under PMGSY scheme. The provision was further increased by ₹ 42.64 lakh by way of re-appropriation for payment of Forest Compensation relating to PMGSY works. | | | |
| | Reason for ultimate saving of ₹ 21.20 lakh was due to the fact that the fund could not be utilised due to non-release of resource by the FRED. | | | |

Grant No. 36 Science, Technology and Climate Change

| Section and Major Head | Total Grant / Appropriation | Actual Expenditure | Excess (+) Saving (-) |
|----------------------------------|--------------------------------|-----------------------|--------------------------|
| (₹ In thousands) | | | |
| REVENUE | | | |
| VOTED | | | |
| MAJOR HEAD | | | |
| 3425 - OTHER SCIENTIFIC RESEARCH | | | |
| ORIGINAL | 4,36,03 | | |
| SUPPLEMENTARY | ... | 4,19,09 | (-)16,94 |
| TOTAL VOTED | | | |
| Original | 4,36,03 | | |
| Supplementary | ... | 4,19,09 | (-)16,94 |
| Surrendered | | | 11,90 |

Notes and comments

Revenue

Voted

- (i) Actual expenditure of ₹ 4,19.09 lakh under Revenue section of this grant includes unadjusted Abstract Contingent bill amounting to ₹ 1.30 lakh.
- (ii) Out of saving of ₹ 16.94 lakh in Revenue side an amount of ₹ 11.90 lakh was anticipated and surrendered on March 2019.

Grant No. 36 Science, Technology and Climate Change concl...

(iii) **Savings under the grant was as under :**

| Head | (₹ In lakh) | | | |
|--------------------------------------|-------------|--------------------|------------------------|---------|
| | Total Grant | Actual Expenditure | Excess (+) Savings (-) | |
| 3425 OTHER SCIENTIFIC RESEARCH | | | | |
| 60 Other Expenditure | | | | |
| 001 Direction and Administration | | | | |
| 37 Science and Technology Department | | | | |
| O | 3,31.03 | | | |
| R (-) | 0.34 | 3,30.69 | 3,25.67 | (-)5.02 |

Surrender of ₹ 0.34 lakh and final saving of ₹ 5.02 lakh was stated to be due to late revision of pay fixation.

| | | | | |
|--|---------|-------|-------|---------|
| 200 Assistance to Other Scientific bodies | | | | |
| 60 State Council of Science and Technology | | | | |
| O | 1,05.00 | | | |
| R (-) | 11.56 | 93.44 | 93.43 | (-)0.01 |

Surrender of ₹ 11.56 lakh was stated to be due to postponement(twice) of dates for inauguration of additional facilities at Sikkim Science Centre, Marchak by the Government.

Grant No. 37 Sikkim Nationalised Transport

| Section and Major Head | Total Grant / Appropriation | Actual Expenditure | Excess (+) Saving (-) |
|------------------------|--------------------------------|-----------------------|--------------------------|
|------------------------|--------------------------------|-----------------------|--------------------------|

(₹ In thousands)

REVENUE**VOTED****MAJOR HEAD**

3055 - ROAD TRANSPORT

| | | | | |
|----------------------|-----------------|-----------------|-----------------|-----------------|
| ORIGINAL | 63,14,07 | | | |
| SUPPLEMENTARY | 28,64 | 63,42,71 | 62,92,70 | (-)50,01 |
| TOTAL VOTED | | | | |
| Original | 63,14,07 | | | |
| Supplementary | 28,64 | 63,42,71 | 62,92,70 | (-)50,01 |
| Surrendered | | | | 50,00 |

CAPITAL**VOTED**

5055 - CAPITAL OUTLAY ON ROAD TRANSPORT

| | | | | |
|----------------------|----------------|----------------|----------------|------------|
| ORIGINAL | 2,00,00 | | | |
| SUPPLEMENTARY | 90,00 | 2,90,00 | 2,90,00 | ... |
| TOTAL VOTED | | | | |
| Original | 2,00,00 | | | |
| Supplementary | 90,00 | 2,90,00 | 2,90,00 | ... |
| Surrendered | | | | ... |

*Notes and comments***Revenue****Voted**

Out of saving of ₹ 50.01 lakh in Revenue side, an amount of ₹ 50.00 lakh was anticipated and surrendered in March 2019.

Grant No. 37 Sikkim Nationalised Transport conclud...

| Head | | (₹ In lakh) | | |
|------|-------------------------------|-------------|-----------------------|---------------------------|
| | | Total Grant | Actual Expenditure | Excess (+) Savings (-) |
| 3055 | ROAD TRANSPORT | | | |
| 201 | Sikkim Nationalised Transport | | | |
| 60 | Management | | | |
| | O | 17,77.89 | | |
| | R (-) | 50.00 | 17,27.89 | 17,27.89 |

Saving of ₹ 50.00 lakh was stated to be due to ex-gratia payment made from Motor Vehicle division.

Grant No. 38 Social Justice, Empowerment and Welfare

| Section and Major Head | Total Grant / Appropriation | Actual Expenditure | Excess (+) Saving (-) |
|---|--------------------------------|-----------------------|--------------------------|
| (₹ In thousands) | | | |
| REVENUE | | | |
| VOTED | | | |
| MAJOR HEAD | | | |
| 2215 - WATER SUPPLY AND SANITATION | | | |
| ORIGINAL | 1,63,00 | | |
| SUPPLEMENTARY | ... | 1,63,00 | 76,74 |
| | | | (-)86,26 |
| 2225 - WELFARE OF SCEDULED CASTES,SCEDULED TRIBES AND OTHER BACKWARD CLASSES | | | |
| ORIGINAL | 56,00,88 | | |
| SUPPLEMENTARY | 21,05,00 | 77,05,88 | 69,60,75 |
| | | | (-)7,45,13 |
| 2235 - SOCIAL SECURITY AND WELFARE | | | |
| ORIGINAL | 99,04,54 | | |
| SUPPLEMENTARY | 14,06,44 | 1,13,10,98 | 98,39,18 |
| | | | (-)14,71,80 |
| 2236 - NUTRITION | | | |
| ORIGINAL | 11,75,38 | | |
| SUPPLEMENTARY | 1,80,62 | 13,56,00 | 11,65,37 |
| | | | (-)1,90,63 |
| 2515 - OTHER RURAL DEVELOPMENT PROGRAMMES | | | |
| ORIGINAL | 1,00,00 | | |
| SUPPLEMENTARY | ... | 1,00,00 | 96,54 |
| | | | (-)3,46 |
| TOTAL VOTED | | | |
| Original | 1,69,43,80 | | |
| Supplementary | 36,92,06 | 2,06,35,86 | 1,81,38,59 |
| | | | (-)24,97,27 |
| Surrendered | | | 19,80,88 |

Grant No. 38 Social Justice, Empowerment and Welfare contd...

| Section and Major Head | Total Grant / | | Actual | Excess (+) |
|--|-----------------|-----------------|-----------------|--------------------|
| | Appropriation | Expenditure | | Saving (-) |
| (₹ In thousands) | | | | |
| CAPITAL | | | | |
| VOTED | | | | |
| 4059 - CAPITAL OUTLAY ON PUBLIC WORKS | | | | |
| ORIGINAL | 1,00,00 | | | |
| SUPPLEMENTARY | ... | 1,00,00 | 77,18 | (-)22,82 |
| 4202 - CAPITAL OUTLAY ON EDUCATION, SPORTS,ART AND CULTURE | | | | |
| ORIGINAL | 2,00,00 | | | |
| SUPPLEMENTARY | ... | 2,00,00 | 37,57 | (-)1,62,43 |
| 4217 - CAPITAL OUTLAY ON URBAN DEVELOPMENT | | | | |
| ORIGINAL | 1,00,00 | | | |
| SUPPLEMENTARY | ... | 1,00,00 | 6,77 | (-)93,23 |
| 4225 - CAPITAL OUTLAY ON WELFARE OF SC/ST/OBC | | | | |
| ORIGINAL | 21,85,50 | | | |
| SUPPLEMENTARY | 41,00 | 22,26,50 | 10,30,41 | (-)11,96,09 |
| 4235 - CAPITAL OUTLAY ON SOCIAL SECURITY AND WELFARE | | | | |
| ORIGINAL | 6,85,01 | | | |
| SUPPLEMENTARY | 2,30,00 | 9,15,01 | 7,41,73 | (-)1,73,28 |
| 5054 - CAPITAL OUTLAY ON ROADS AND BRIDGES | | | | |
| ORIGINAL | 1,00,00 | | | |
| SUPPLEMENTARY | ... | 1,00,00 | 35,00 | (-)65,00 |
| TOTAL VOTED | | | | |
| Original | 33,70,51 | | | |
| Supplementary | 2,71,00 | 36,41,51 | 19,28,66 | (-)17,12,85 |
| Surrendered | | | | 14,80,45 |

Grant No. 38 Social Justice, Empowerment and Welfare contd...

Notes and comments

Revenue

Voted

- (i) **Actual expenditure of ₹ 1,81,38.59 lakh under Revenue section of this grant includes unadjusted Abstract Contingent bill amounting to ₹4,10.15 lakh.**
- (ii) **Out of saving of ₹ 24,97.27 lakh in Revenue side an amount of ₹ 19,80.88 lakh was anticipated and surrender in March 2019.**
- (iii) **Under this grant, in Revenue side, out of saving of ₹ 24,97.27 lakh, supplementary provision of ₹ 36,92.06 lakh was obtained in July, September and December 2018. This supplementary provision has been proved excessive and could have been restricted to token demand.**
- (iv) **This is sixth years in succession that the grant under Revenue section closed with saving, pointing to overestimation and defective budgeting. The persistent savings for last five years are detailed below :**

| (₹ in lakh) | | | |
|-------------|-------------|--------------------|--------------|
| Year | Total Grant | Actual Expenditure | Savings (-) |
| 2013-14 | 1,00,80.95 | 77,57.09 | (-) 23,23.86 |
| 2014-15 | 1,17,67.04 | 86,56.31 | (-) 31,10.73 |
| 2015-16 | 1,74,64.83 | 1,05,96.35 | (-) 68,68.48 |
| 2016-17 | 1,46,93.72 | 98,09.02 | (-) 48,84.70 |
| 2017-18 | 1,75,12.52 | 1,18,48.48 | (-) 56,64.04 |

- (v) **Saving under the grant occurred mainly as under:**

| Head | (₹ In lakh) | | | Excess (+) Savings (-) |
|-------|------------------------------------|--------------------|-------|---------------------------|
| | Total Grant | Actual Expenditure | | |
| 2215 | WATER SUPPLY AND SANITATION | | | |
| 01 | Water Supply | | | |
| 796 | Tribal Areas sub-plan | | | |
| O | 1,63.00 | | | |
| R (-) | 82.46 | 80.54 | 76.74 | (-)3.80 |

Surrender of provision of ₹ 82.46 lakh in March 2019 was due to non-sanction of works as model code of conduct came in to effect from 10 March 2019.

Reason for final saving of ₹ 3.80 lakh was not intimated (August 2019).

Grant No. 38 Social Justice, Empowerment and Welfare contd...

| Head | | (₹ In lakh) | | |
|------|--|-------------|--------------------|------------------------|
| | | Total Grant | Actual Expenditure | Excess (+) Savings (-) |
| 2225 | WELFARE OF SCHEDULE CASTES, SCHEDULE TRIBES AND OTHER BACKWARD CLASSES | | | |
| 01 | Welfare of Scheduled Castes | | | |
| 001 | Direction and Administration | | | |
| 60 | Establishment | | | |
| | O | 5,74.25 | | |
| | R (-) | 2,38.24 | 3,36.01 | 3,35.18 (-)0.83 |
| | Reduction of provision by ₹ 2,38.24 lakh through re-appropriation (₹ 2,37.15 lakh) and surrender (₹ 1.09 lakh) was stated to be due to non-receipt of bills for vehicle repairs, stationeries and regularisation of MR workers. | | | |
| 277 | Education | | | |
| 61 | Educational Support | | | |
| | O | 14.00 | | |
| | R (-) | 14.00 | ... | ... |
| | Entire provision of ₹ 14.00 lakh was surrender in March 2019 was due to non-receipt of fund from Government of India. | | | |
| 793 | Special Central Assistance for Scheduled Castes Component Plan | | | |
| | O | 1,50.00 | | |
| | R (-) | 36.00 | 1,14.00 | 1,14.00 ... |
| | Surrender of provision by ₹ 36.00 lakh in March 2019 was due to non-receipt of bills. | | | |
| 02 | Welfare of Scheduled Tribes | | | |
| 277 | Education | | | |
| 51 | Umbrella Scheme for Education of ST Student | | | |
| | O | 0.50 | | |
| | R (-) | 0.50 | ... | ... |
| | Entire provision of ₹ 0.50 lakh was surrender in March 2019 was due to non-receipt of fund from Government of India. | | | |

Grant No. 38 Social Justice, Empowerment and Welfare contd...

| Head | | (₹ In lakh) | | |
|------|--|-------------|--------------------|------------------------|
| | | Total Grant | Actual Expenditure | Excess (+) Savings (-) |
| 796 | Tribal Area Sub Plan | | | |
| 72 | Umbrella Programme for Development and Marketing of Tribal Products/Produce | | | |
| | O | ... | | |
| | S | 1,00.00 | | |
| | R | ... | 1,00.00 | ... |
| | | | | (-)1,00.00 |
| | Augmentation of provision of ₹ 1,00.00 lakh through supplementary demand in December 2018 for implementation of Central Scheme. The provision was not utilised due to non-receipt of fund from Government of India. Reason for non-surrendering of the fund was not communicated (August 2019). | | | |
| 03 | Welfare of Backward Classes | | | |
| 277 | Education | | | |
| 43 | Scheme for Development of OBC and DNT and Semi Nomadic Tribes | | | |
| | O | 6,35.00 | | |
| | R (-) | 33.82 | 6,01.18 | 6,01.18 |
| | | | | ... |
| | Surrender of provision by ₹ 33.82 lakh in March 2019 was due to less receipt of applicant and non-receipt of fund from Government of India. | | | |
| 800 | Other expenditure | | | |
| 65 | Sikkim Commission for Backward Classes | | | |
| | O | 1,30.00 | | |
| | S | 20.00 | | |
| | R | ... | 1,50.00 | 1,30.00 |
| | | | | (-)20.00 |
| | Augmentation of provision of ₹ 20.00 lakh through supplementary demand in December 2018 for purchase of vehicle of Chairman, Sikkim Commission for Backward Classes. | | | |
| | It was stated, that, the purchase of new vehicle could not be completed due to enforcement of model code of conduct, hence the saving of ₹ 20.00 lakh. The fund also could not be surrendered as it was appropriated in the supplementary demand. | | | |

Grant No. 38 Social Justice, Empowerment and Welfare contd...

| Head | | (₹ In lakh) | | |
|------|--|-------------|--------------------|------------------------|
| | | Total Grant | Actual Expenditure | Excess (+) Savings (-) |
| 80 | General | | | |
| 800 | Other Expenditure | | | |
| 32 | Multi Sectoral Development Programme for Minority | | | |
| | O | 7,00.00 | | |
| | R (-) | 5,19.77 | 1,80.23 | 1,80.15 (-)0.08 |
| | Reduction of provision was made by ₹ 5,19.77 lakh through re-appropriation (₹ 335.00 lakh) and surrender (₹ 184.77 lakh) was stated to be due to unlikeliness of raising the bills for construction of Ringhim Polytechnic before 31 March 2019 and surrender due to bills remain pending for incomplete works. | | | |
| 33 | Umbrella Schemes for Development of Minorities | | | |
| | O | 3.00 | | |
| | R (-) | 2.71 | 0.29 | 0.29 ... |
| | Surrender of provision by ₹ 2.71 lakh in March 2019 was stated to be due to non-receipt of fund from Government of India. | | | |
| 42 | Scheme for Development of Scheduled Caste | | | |
| | O | 2,21.00 | | |
| | R (-) | 1,09.95 | 1,11.05 | 1,11.05 ... |
| | Reduction of provision by ₹ 1,09.95 lakh was the net effect of re-appropriation of ₹ 0.85 lakh and surrender of ₹ 110.80 lakh was due to less receipt of fund from Government of India | | | |
| 51 | Umbrella Scheme for Education of ST Student | | | |
| | O | 11,88.00 | | |
| | S | 6,00.00 | | |
| | R (-) | 75.85 | 17,12.15 | 17,12.15 ... |
| | Augmentation of provision of ₹ 6,00.00 lakh through supplementary demand in December 2018 for implementation of Central Scheme. The provision was reduced by ₹ 75.85 lakh through re-appropriation due to the reason that the expenditure has been met from the Central Share. | | | |

Grant No. 38 Social Justice, Empowerment and Welfare contd...

| Head | | (₹ In lakh) | | |
|--|---|-------------|--------------------|------------------------|
| | | Total Grant | Actual Expenditure | Excess (+) Savings (-) |
| 52 | Ashram Schools | | | |
| | O | 20.00 | | |
| | R (-) | 4.33 | 15.67 | 15.67 ... |
| Reduction of provision by ₹ 4.33 lakh through re-appropriation (₹ 2.05 lakh) and surrender (₹ 2.28 lakh) was due to non-receipt of anticipated bills. | | | | |
| 2235 | SOCIAL SECURITY AND WELFARE | | | |
| 02 | Social Welfare | | | |
| 101 | Welfare of handicapped | | | |
| 60 | Welfare Activities | | | |
| | O | 4,40.16 | | |
| | R (-) | 32.17 | 4,07.99 | 4,07.98 (-)0.01 |
| Reduction of provision by ₹ 32.17 lakh was the net effect of re-appropriation (₹ 2.05 lakh) and surrender (₹ 34.22 lakh). It was stated that the fund is required for purchase of wheel chairs to assist the disabled persons during the election. However, due to non-receipt of bills fund was finally surrendered. | | | | |
| 102 | Child Welfare | | | |
| 52 | I.C.D.S. Programme | | | |
| | O | 22,42.54 | | |
| | R (-) | 8,41.89 | 14,00.65 | 13,50.94 (-)49.71 |
| Surrender of provision by ₹ 8,41.89 lakh in March 2019 was stated to be due to less receipt of fund from Government of India. | | | | |
| Reason for final saving of ₹ 49.71 lakh was not intimated (August 2019). | | | | |
| 54 | Rajeev Gandhi Schemes for Empowerment of Adolescent Girls(RGSEAG)SABLA(CSS) | | | |
| | O | 81.95 | | |
| | R (-) | 77.20 | 4.75 | 3.92 (-)0.83 |
| Surrender of provision by ₹ 77.20 lakh in March 2019 was due to non-receipt of bills in time and less receipt of fund from Government of India. | | | | |

Grant No. 38 Social Justice, Empowerment and Welfare contd...

| Head | | (₹ In lakh) | | |
|------|---|--|--------------------|------------------------|
| | | Total Grant | Actual Expenditure | Excess (+) Savings (-) |
| 65 | Maternity Benefit Programme | | | |
| | O | 2,91.86 | | |
| | R (-) | 2,46.80 | 45.06 | 45.06 |
| | | | | ... |
| | | Reduction of provision by ₹ 2,46.80 lakh was the total of re-appropriation by ₹ 236.86 lakh and surrender of ₹ 9.94 lakh which as stated was the transactions done through PFMS. | | |
| 103 | Women's Welfare | | | |
| 53 | National Mission for Empowerment of women includingb Indira Gandhi Mattritav S Y(CSS) | | | |
| | O | 1,40.78 | | |
| | R (-) | 42.06 | 98.72 | 38.73 |
| | | | | (-)59.99 |
| | | Surrender of provision by ₹ 42.06 lakh in March 2019 was due to the inactive scheme in 2018-19, payment through PFMS and less receipt of fund from GOI. | | |
| 64 | Other Women's Welfare Programme | | | |
| | O | 3.40 | | |
| | R (-) | 2.40 | 1.00 | 1.00 |
| | | | | ... |
| | | Surrender of provision by ₹ 2.40 lakh in March 2019 was due to non-receipt of any application. | | |
| 104 | Welfare of aged, infirm and destitute | | | |
| 66 | Destitute Homes | | | |
| | O | 22.82 | | |
| | R (-) | 19.50 | 3.32 | 3.32 |
| | | | | ... |
| | | Reduction of provision by ₹ 19.50 lakh through re-appropriation was due to expenditure that was met from ICPS fund. | | |
| 67 | Senior Citizen Welfare Board | | | |
| | O | ... | | |
| | S | 50.00 | | |
| | R | ... | 50.00 | ... |
| | | | | (-)50.00 |
| | | Provision of ₹ 50.00 lakh was augmented through supplementary demand in September 2018 but remained unutilised stated due to enforcement of model code of conduct. The same could not be surrendered as it was appropriated through supplementary demand. | | |

Grant No. 38 Social Justice, Empowerment and Welfare contd...

| Head | | (₹ In lakh) | | |
|------|--|-------------|--------------------|------------------------|
| | | Total Grant | Actual Expenditure | Excess (+) Savings (-) |
| 03 | National Social Assistance Programme | | | |
| 102 | National Family Benefit Scheme | | | |
| 61 | Pension Schemes | | | |
| | O | 5,79.13 | | |
| | R (-) | 2.74 | 5,76.39 | (-)0.01 |
| | Surrender of provision of ₹ 2.74 lakh in March 2019 was due to less number of beneficiaries. | | | |
| 60 | Other Social Security and Welfare Programmes | | | |
| 102 | Pensions under Social Security Schemes | | | |
| 60 | Pension Schemes | | | |
| | O | 4,02.00 | | |
| | R (-) | 3,06.56 | 95.44 | 95.44 ... |
| | Surrender of provision by ₹ 3,06.56 lakh in March 2019 was due to less number of beneficiaries. | | | |
| 2236 | NUTRITION | | | |
| 02 | Distribution of nutritious food and beverages | | | |
| 101 | Special Nutrition programmes | | | |
| | O | 8,36.49 | | |
| | S | 1,80.62 | | |
| | R (-) | 1,89.10 | 8,28.01 | 8,28.01 ... |
| | Augmentation of provision of ₹ 180.62 lakh through supplementary demand in September and December 2018 for implementation of Central Scheme "National Nutrition Mission" in all the districts of Sikkim. The provision of ₹ 1,89.10 lakh was finally surrender due to non-receipt of fund from Government of India. | | | |

Grant No. 38 Social Justice, Empowerment and Welfare contd...

(vi) **Saving in the grant was partly counter balanced by excess as under :**

| Head | (₹ In lakh) | | | |
|------|---|--------------------|------------------------|---------------------|
| | Total Grant | Actual Expenditure | Excess (+) Savings (-) | |
| 2225 | WELFARE OF SCHEDULE CASTES, SCHEDULE TRIBES AND OTHER BACKWARD CLASSES | | | |
| 02 | Welfare of Scheduled Tribes | | | |
| 001 | Direction and Administration | | | |
| 60 | Establishment | | | |
| | O | 1,74.13 | | |
| | R | 62.27 | 2,36.40 | 2,35.83 (-)0.57 |
| | Increase of provision by ₹ 62.27 lakh through re-appropriation was due to revision of pay & allowances. | | | |
| 794 | Special Central Assistance for Tribal sub-plan | | | |
| 62 | Tribal Sub Plan Central Plan Schemes | | | |
| | O | 8,00.00 | | |
| | R | 3,35.00 | 11,35.00 | 10,21.91 (-)1,13.09 |
| | Increase of provision by ₹ 3,35.00 lakh through re-appropriation was due to completion of maximum number of old schemes. | | | |
| | Reason for ultimate saving of ₹ 1,13.09 lakh was stated to be due to non-receipt of bills. | | | |
| 03 | Welfare of Backward Classes | | | |
| 277 | Education | | | |
| 61 | Educational Support | | | |
| | O | 2,50.00 | | |
| | R | 1,97.31 | 4,47.31 | 4,47.25 (-)0.06 |
| | Increase of provision by ₹ 1,97.31 lakh through re-appropriation was due to increase in number of applicants. | | | |

Grant No. 38 Social Justice, Empowerment and Welfare contd...

| Head | | (₹ In lakh) | | |
|------|------------------------------|-------------|--------------------|------------------------|
| | | Total Grant | Actual Expenditure | Excess (+) Savings (-) |
| 2235 | SOCIAL SECURITY AND WELFARE | | | |
| 02 | Social Welfare | | | |
| 001 | Direction and Administration | | | |
| 39 | Social Welfare Department | | | |
| | O | 12,62.22 | | |
| | S | 12,16.44 | | |
| | R | 2,69.85 | 27,48.51 | 27,05.69 (-)42.82 |

Augmentation of provision of ₹ 12,16.44 lakh through supplementary demand in July 2018 was for revision of honorarium of Aganwadi Workers and helpers from April 2018. The provision was further increased by ₹ 269.85 lakh through re-appropriation due to revision of pay & allowances, purchase of vehicle etc .

Reason for ultimate saving of ₹42.82 lakh was stated to be due to transfer of staff.

| | | | | |
|-----|--------------------------------------|----------|----------|--------------|
| 03 | National Social Assistance Programme | | | |
| 101 | National Old Age Pension Scheme | | | |
| 60 | Pension Schemes | | | |
| | O | 35,68.68 | | |
| | R | 33.55 | 36,02.23 | 36,02.23 ... |

Increase of provision by ₹ 33.55 lakh through re-appropriation stated to be due to increase in number of applicants.

Capital

Voted

- (i) **Out of saving of ₹ 17,12.85 lakh in Capital section an amount of ₹ 14,80.45 lakh was anticipated and surrender in March 2019.**
- (ii) **Total expenditure under this grant in Capital side ₹ 19,28.66 lakh did not reached up to the original provision of ₹ 33,70.51 lakh. Supplementary provision of ₹ 2,71.00 lakh obtained in July, September and December 2018 proved excessive and could have been restricted to token demand.**

Grant No. 38 Social Justice, Empowerment and Welfare contd...

(iii) **Savings occurred mainly as under :**

| Head | (₹ In lakh) | | | Excess (+) Savings (-) |
|--|-------------|-----------------------|-------|---------------------------|
| | Total Grant | Actual Expenditure | | |
| 4059 CAPITAL OUTLAY ON PUBLIC WORKS | | | | |
| 80 General | | | | |
| 789 Special Component Plan for Schedule Castes | | | | |
| O | 1,00.00 | | | |
| R (-) | 22.82 | 77.18 | 77.18 | ... |

The provision of ₹ 22.82 lakh in March 2019 was surrender by the Building & Housing department without executing works.

| | | | | |
|--|---------|-------|-------|-----|
| 4202 CAPITAL OUTLAY ON EDUCATION, SPORTS,ART AND CULTURE | | | | |
| 01 General Education | | | | |
| 796 Tribal Area Sub-Plan | | | | |
| O | 2,00.00 | | | |
| R (-) | 1,62.43 | 37.57 | 37.57 | ... |

The provision of ₹ 162.43 lakh in March 2019 was surrender by the Urban Development & Housing (UD&H) department without executing works.

| | | | | |
|---|-------|-----|-----|-----|
| 4217 CAPITAL OUTLAY ON URBAN DEVELOPMENT | | | | |
| 03 Integrated Development of Small and Medium Towns | | | | |
| 789 Special Component Plan for Schedule Castes | | | | |
| O | 50.00 | | | |
| R (-) | 50.00 | ... | ... | ... |

The entire provision of ₹ 50.00 lakh in March 2019 was surrender by the UD&H department without executing works.

Grant No. 38 Social Justice, Empowerment and Welfare contd...

| Head | | (₹ In lakh) | | |
|--|--|-------------|--------------------|------------------------|
| | | Total Grant | Actual Expenditure | Excess (+) Savings (-) |
| 796 | Tribal Area Sub- Plan | | | |
| | O | 50.00 | | |
| | R (-) | 38.59 | 11.41 | (-)4.64 |
| The provision by ₹ 38.59 lakh in March 2019 was surrender by the UD&H department without incurring expenditure. | | | | |
| 4225 | CAPITAL OUTLAY ON WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES AND OTHER BACKWARD CLASSES | | | |
| 01 | Welfare of Scheduled Castes | | | |
| 800 | Other expenditure | | | |
| 60 | Construction | | | |
| | O | 3,41.16 | | |
| | R (-) | 2,40.69 | 1,00.47 | 1,00.47 ... |
| Surrender of provision by ₹ 2,40.69 lakh in March 2019 was due to non-receipt of bills. | | | | |
| 02 | Welfare of Scheduled Tribes | | | |
| 800 | Other expenditure | | | |
| 51 | Umbrella scheme for Education of ST student | | | |
| | O | 5,75.28 | | |
| | R (-) | 3,16.00 | 2,59.28 | 2,59.28 ... |
| Reduction of provision by ₹ 3,16.00 lakh was due to the total of re-appropriation by ₹ 103.44 lakh and surrender of ₹ 212.56 lakh. It was stated that it was due to non-receipt of bills. | | | | |
| 60 | Construction | | | |
| | O | 1,79.06 | | |
| | R (-) | 1,51.92 | 27.14 | 27.14 ... |
| Surrender of provision by ₹ 151.92 lakh in March 2019 was due to non-receipt of bills. | | | | |

Grant No. 38 Social Justice, Empowerment and Welfare contd...

| Head | | (₹ In lakh) | | |
|------|---|-------------|--------------------|------------------------|
| | | Total Grant | Actual Expenditure | Excess (+) Savings (-) |
| 03 | Welfare of Backward Classes | | | |
| 800 | Other Expenditure | | | |
| 43 | Schemes for Development of OBC and Denotified Tribes (DNT) and Semi nomadic tribes | | | |
| | O | 9,90.00 | | |
| | R (-) | 4,87.49 | 5,02.51 | 5,02.51 ... |
| | Surrender of provision by ₹ 487.49 lakh in March 2019 was due to non-receipt of bills. | | | |
| 4235 | CAPITAL OUTLAY ON SOCIAL SECURITY AND WELFARE | | | |
| 02 | Social Welfare | | | |
| 101 | Welfare of handicapped | | | |
| 39 | Social Welfare | | | |
| | O | 2,50.00 | | |
| | S | 2,00.00 | | |
| | R (-) | 56.47 | 3,93.53 | 2,05.11 (-)1,88.42 |
| | Augmentation of provision of ₹ 200.00 lakh through supplementary demand in December 2018 for implementation of Central Scheme. The provision was reduced by ₹ 56.47 lakh through re-appropriation and it was stated that the work for construction of Rehabilitation Home for persons suffering form mental illness had not started due to non-availability of land. | | | |
| | Reason for final saving of ₹ 188.42 lakh was stated due to not receipt of bills. | | | |
| 104 | Welfare of aged, infirm and destitute | | | |
| 39 | Social Welfare | | | |
| | O | 3,00.00 | | |
| | S | 30.00 | | |
| | R | 6.47 | 3,36.47 | 2,98.08 (-)38.39 |
| | Augmentation of provision of ₹ 30.00 lakh through supplementary demand in September 2018 for construction of Senior Citizen Bhawan. The provision was further increase by ₹ 6.47 lakh through re-appropriation which was stated to be due to insufficient allocation of fund. | | | |
| | Reason for final saving of ₹ 38.39 lakh was due to enforcement of model code of conduct and the proposal remain in pending. Since the fund was appropriated in the supplementary grant, it could not be surrendered. | | | |

Grant No. 38 Social Justice, Empowerment and Welfare concl...

| Head | | (₹ In lakh) | | |
|--|---|-------------|--------------------|------------------------|
| | | Total Grant | Actual Expenditure | Excess (+) Savings (-) |
| 796 | Tribal Area Sub-Plan | | | |
| | O | 99.00 | | |
| | R (-) | 64.00 | 35.00 | 35.00 ... |
| <p>Surrender of provision of ₹ 64.00 lakh in March 2019 was due to non-receipt of any proposal from Roads & Bridges department.</p> | | | | |
| (iv) | Excess in the above cases was partly counter balanced by saving as under : | | | |
| 4235 | CAPITAL OUTLAY ON SOCIAL SECURITY AND WELFARE | | | |
| 02 | Social Welfare | | | |
| 102 | Child Welfare | | | |
| 39 | Social Welfare | | | |
| | O | 1,35.01 | | |
| | R | 1,04.49 | 2,39.50 | 2,38.54 (-)0.96 |

Augumentation of provision by ₹ 104.49 lakh was the net effect of re-appropriation of ₹ 114.50 lakh and surrender of ₹ 10.01 lakh. The re-appropriation was necessitated due to rapid progress of construction work. Surrender was made due to insufficient receipt of fund from Govenment of India.

Grant No. 39 Sports and Youth Affairs

| Section and Major Head | | Total Grant / Appropriation | Actual Expenditure | Excess (+) Saving (-) |
|---|-----------------|--------------------------------|-----------------------|--------------------------|
| (₹ In thousands) | | | | |
| REVENUE | | | | |
| VOTED | | | | |
| MAJOR HEAD | | | | |
| 2204 - SPORTS AND YOUTH SERVICES | | | | |
| ORIGINAL | 12,94,24 | | | |
| SUPPLEMENTARY | 1,25,00 | 14,19,24 | 14,31,54 | (+12,30) |
| TOTAL VOTED | | | | |
| Original | 12,94,24 | | | |
| Supplementary | 1,25,00 | 14,19,24 | 14,31,54 | (+12,30) |
| Surrendered | | | | ... |
| CAPITAL | | | | |
| VOTED | | | | |
| 4202 - CAPITAL OUTLAY ON EDUCATION, SPORTS,ART AND CULTURE | | | | |
| ORIGINAL | 4,51,50 | | | |
| SUPPLEMENTARY | 13,63,75 | 18,15,25 | 10,44,22 | (-)7,71,03 |
| TOTAL VOTED | | | | |
| Original | 4,51,50 | | | |
| Supplementary | 13,63,75 | 18,15,25 | 10,44,22 | (-)7,71,03 |
| Surrendered | | | | ... |

Grant No. 39 Sports and Youth Affairs contd...

Notes and comments

Revenue

Voted

- (i) **Actual expenditure of ₹ 14,31.54 lakh under Revenue section of this grant includes unadjusted Abstract Contingent bill amounting to ₹ 7.96 lakh.**
- (ii) **Against the final provision of ₹ 14,19.24 lakh under Revenue section of the grant, the department incurred expenditure of ₹ 14,31.54 lakh causing excess expenditure by ₹ 12.29 lakh. The excess expenditure requires regularisation.**
- (iii) **Excess in the grant occurred mainly as under :**

| Head | (₹ In lakh) | | | |
|------|--|-------------|--------------------|------------------------|
| | | Total Grant | Actual Expenditure | Excess (+) Savings (-) |
| 2204 | SPORTS AND YOUTH SERVICES | | | |
| 001 | Direction and Administration | | | |
| 60 | Establishment | | | |
| | O | 10,94.34 | | |
| | S | 50.00 | | |
| | R | 9.92 | 11,54.26 | 11,66.87 (+)12.61 |
| | Augmentation of provision of ₹ 50.00 lakh through supplementary demand in July 2018 was required for purchase of gymnasium equipment for 13 clubs. The provision was further augmented by ₹ 9.92 lakh through re-appropriation which was for payment of pay & allowances with arrears in revised scale. | | | |
| | Reason for final excess of ₹ 12.61 lakh was due to payment of arrears arising out of re-fixation of pay. | | | |
| (iv) | Excess on the above was partly counter balanced by saving as under : | | | |
| 2204 | SPORTS AND YOUTH SERVICES | | | |
| 103 | Youth Welfare Programmes for Non-Students | | | |
| 64 | Assistance and Incentives | | | |
| | O | 85.00 | | |
| | S | 50.00 | | |
| | R (-) | 5.47 | 1,29.53 | 1,29.53 ... |
| | Augmentation of provision of ₹ 50.00 lakh through supplementary demand in July 2018 required for payment of Grants-in-Aid to various State Sports Association. The provision was reduced by ₹ 5.47 lakh through re-appropriation due to less claim of incentive during 2018-19. | | | |

Grant No. 39 Sports and Youth Affairs concl...

| Head | | (₹ In lakh) | | |
|----------------|---|-------------|--------------------|------------------------|
| | | Total Grant | Actual Expenditure | Excess (+) Savings (-) |
| 104 | Sports and Games | | | |
| 65 | Development Activities | | | |
| | O | 75.00 | | |
| | S | 25.00 | | |
| | R (-) | 2.00 | 98.00 | 97.98 (-)0.02 |
| | Augmentation of provision of ₹ 25.00 lakh through supplementary demand in July 2018 required for Gymnasium at White Hall, Gangtok. The provision was reduced by ₹ 2.00 lakh through re-appropriation due to vacation of academy. | | | |
| 66 | Sports Hostel, Namchi | | | |
| | O | 39.90 | | |
| | R (-) | 2.45 | 37.45 | 37.22 (-)0.23 |
| | Reduction of provision by ₹ 2.45 lakh through re-appropriation was due to vacation of academy. | | | |
| Capital | | | | |
| Voted | | | | |
| (i) | Actual expenditure includes ₹ 12.61 lakh towards unadjusted Abstract Contingent Bills. | | | |
| (ii) | Saving under Capital section as under : | | | |
| 4202 | CAPITAL OUTLAY ON EDUCATION, SPORTS, ART AND CULTURE | | | |
| 03 | Sports and Youth Services | | | |
| 102 | Sports Stadia | | | |
| 61 | Stadium, Gymnasium and Playgrounds | | | |
| | O | 4,51.50 | | |
| | S | 13,63.75 | 18,15.25 | 10,44.22 (-)7,71.03 |
| | Provision was augmented by ₹ 13,63.75 lakh through supplementary demand in July 2018 which was required for construction of 20 numbers of play grounds, implementation of NLCPR and CSS scheme. | | | |
| | Reason for final saving of ₹ 7,71.03 lakh stated to be due to non-release of resources, slow progress of works and due imposition of model code of conduct for which the work could not be started. | | | |

Grant No. 40 Tourism and Civil Aviation

| Section and Major Head | Total Grant / Appropriation | Actual Expenditure | Excess (+) Saving (-) |
|------------------------|--------------------------------|-----------------------|--------------------------|
|------------------------|--------------------------------|-----------------------|--------------------------|

(₹ In thousands)

REVENUE**VOTED****MAJOR HEAD**

3452 - TOURISM

| | | | | |
|---------------|----------|----------|----------|------------|
| ORIGINAL | 28,30,82 | | | |
| SUPPLEMENTARY | 1,30,00 | 29,60,82 | 26,94,44 | (-)2,66,38 |

TOTAL VOTED

| | | | | |
|----------------------|-----------------|-----------------|-----------------|-------------------|
| Original | 28,30,82 | | | |
| Supplementary | 1,30,00 | 29,60,82 | 26,94,44 | (-)2,66,38 |
| Surrendered | | | | 2,64,98 |

CAPITAL**VOTED**

5452 - CAPITAL OUTLAY ON TOURISM

| | | | | |
|---------------|----------|----------|----------|-------------|
| ORIGINAL | 68,67,91 | | | |
| SUPPLEMENTARY | 10,63,17 | 79,31,08 | 54,58,74 | (-)24,72,34 |

TOTAL VOTED

| | | | | |
|----------------------|-----------------|-----------------|-----------------|--------------------|
| Original | 68,67,91 | | | |
| Supplementary | 10,63,17 | 79,31,08 | 54,58,74 | (-)24,72,34 |
| Surrendered | | | | 24,47,69 |

*Notes and comments***Revenue****Voted**

Grant No. 40 Tourism and Civil Aviation contd...

- (i) Actual expenditure of ₹ 26,94.44 lakh under Revenue section of this grant includes unadjusted Abstract Contingent bill amounting to ₹ 4.25 lakh.
- (ii) Out of saving of ₹ 2,66.38 lakh in Revenue side an amount of ₹ 2,64.98 lakh was anticipated and surrendered on March 2019.
- (iii) Total expenditure under this grant in Revenue side ₹ 26,94.44 lakh did not reached up to the original provision of ₹ 28,30.82 lakh. Supplementary provision of ₹ 1,30.00 lakh obtained in July and September 2018 proved excessive and could have been restricted to token demand.
- (iv) Savings occurred was mainly as under :

| Head | (₹ In lakh) | | | |
|---------------------------|-------------|--------------------|------------------------|---------|
| | Total Grant | Actual Expenditure | Excess (+) Savings (-) | |
| 3452 TOURISM | | | | |
| 01 Tourist Infrastructure | | | | |
| 101 Tourist Centre | | | | |
| 60 Establishment | | | | |
| O | 9,51.97 | | | |
| S | 1,00.00 | | | |
| R (-) | 2,50.81 | 8,01.16 | 8,00.07 | (-)1.09 |

Provision was augmented by ₹ 100.00 lakh through supplementary demand in July 2018 which was required for development and beautification of various tourist spots. Further, the provision was re-appropriated and reduced by ₹ 250.81 lakh as it was stated that the fund was required under the head salary for payment of arrears of pay & allowances arrear.

Reason for final saving of ₹ 1.09 lakh was not intimated (August 2019).

| | | | | |
|--|---------|---------|---------|---------|
| 103 Tourist Transport service | | | | |
| 62 Operational Expenditure of Tourist Transport Services | | | | |
| O | 6,10.00 | | | |
| R (-) | 2,00.64 | 4,09.36 | 4,09.95 | (+)0.59 |

Surrender of provision by ₹ 200.64 lakh on March 2019 was due to non-availability of resource and non-presentation of bills.

Grant No. 40 Tourism and Civil Aviation contd...

| Head | | (₹ In lakh) | | |
|------|--|-------------|--------------------|------------------------|
| | | Total Grant | Actual Expenditure | Excess (+) Savings (-) |
| 80 | General | | | |
| 104 | Promotion and Publicity | | | |
| 63 | Tourism Development Activities | | | |
| | O | 1,60.00 | | |
| | S | 30.00 | | |
| | R (-) | 63.15 | 1,26.85 | 1,26.85 ... |
| | Provision was augmented by ₹ 30.00 lakh through supplementary demand in July 2018 required for compensation in case of death and injuries of paragliding pilots. Provision was reduced by ₹ 63.15 lakh through surrender in March 2019. It was stated that the surrender was due to non-clearance of proposal, leasing out of property and non-presentation of bills. | | | |
| (v) | Saving in the grant was partly counter balanced by excess as under : | | | |
| 3452 | TOURISM | | | |
| 01 | Tourist Infrastructure | | | |
| 102 | Tourist Accommodation | | | |
| 60 | Establishment | | | |
| | O | 5,92.04 | | |
| | R | 4.64 | 5,96.68 | 5,95.77 (-)0.91 |
| | Augmentation of provision by ₹4.64 lakh through re-appropriation was stated to be due to payment of pay & allowances with arrears in revised scale. | | | |
| 80 | General | | | |
| 001 | Direction and Administration | | | |
| | O | 3,31.81 | | |
| | R | 2,44.98 | 5,76.79 | 5,76.79 ... |
| | Augmentation of provision by ₹ 2,44.98 lakh through re-appropriation stated to be due to payment of pay & allowances with arrears in revised scale. | | | |

Capital

Voted

Grant No. 40 Tourism and Civil Aviation contd...

- (i) Out of saving of ₹ 24,73.34 lakh, amount of ₹ 24,47.69 lakh was anticipated and surrendered.
- (ii) Total expenditure under this grant in Capital side ₹ 54,58.74 lakh did not reached up to the original provision of ₹ 68,67.91 lakh supplementary provision of ₹ 10,63.17 lakh proved excessive and could have been restricted to token demand.
- (iii) Savings in Capital section was as under :

| Head | (₹ In lakh) | | | |
|--|-------------|--------------------|------------------------|----------|
| | Total Grant | Actual Expenditure | Excess (+) Savings (-) | |
| 5452 CAPITAL OUTLAY ON TOURISM | | | | |
| 01 Tourist Infrastructure | | | | |
| 101 Tourist Centre | | | | |
| 50 Infrastructure Development for Destinations and | | | | |
| O | 6,91.02 | | | |
| S | 0.01 | | | |
| R (-) | 5,31.58 | 1,59.45 | 1,59.45 | ... |
| Surrender of provision by ₹ 5,31.58 lakh in March 2019 was due to non-availability of unspent balance. | | | | |
| 60 Development Projects | | | | |
| O | 46,35.01 | | | |
| S | 17.88 | | | |
| R (-) | 11,35.24 | 35,17.65 | 35,63.35 | (+)45.70 |
| Augmentation of provision of ₹ 17.88 lakh through supplementary demand in September 2018 for land compensation and development of tourist infrastructure for Kailash Mansarovar Yatra in Sikkim. The provision finally reduced to ₹ 11,35.24 lakh by way of re-appropriation (₹ 150.00lakh) and surrender (₹ 958.24 lakh). This was due to (i) stopping of construction of helipad at Temi Tarku by Forest Department (ii) shifting of work site regarding construction of huts and kitchen at Yangang Cultural Centre (iii) cancellation of tender due to non-receipt of requisite bid and (iv) non-presentation of bills in time. | | | | |
| Reason for ultimate excess of ₹ 45.70 lakh was not intimated (August 2019). | | | | |
| 61 Other Development Projects | | | | |
| O | ... | | | |
| S | 10,32.36 | | | |
| R (-) | 70.17 | 9,62.19 | 9,62.19 | ... |

The provision was augmented through supplementary demand in July 2018 for implementation of ADB project. Further, surrender of ₹ 70.17 lakh in March 2019 was due to non-submission of bill.

Grant No. 40 Tourism and Civil Aviation conclud...

| Head | | (₹ In lakh) | | |
|---|------------------------------|-------------|--------------------|------------------------|
| | | Total Grant | Actual Expenditure | Excess (+) Savings (-) |
| 62 | Tourist Destination Projects | | | |
| | O | 15,20.28 | | |
| | S | 3.00 | | |
| | R (-) | 8,58.08 | 6,65.20 | 6,65.20 ... |
| <p>Augmentation of provision of ₹ 3.00 lakh through supplementary demand in December 2018 was for construction of welcome gate and approach road to Aritar Lake. An amount of ₹ 858.08 lakh was surrendered in March 2019 due to non-submission of bill.</p> | | | | |
| 5452 | CAPITAL OUTLAY ON TOURISM | | | |
| 01 | Tourist Infrastructure | | | |
| 102 | Tourist Accommodation | | | |
| 61 | Construction | | | |
| | O | 21.60 | | |
| | S | 9.92 | | |
| | R | 1,47.38 | 1,78.90 | 1,08.55 (-)70.35 |

Augmentation of provision of ₹ 9.92 lakh through supplementary demand in July 2018 for Tourist wayside amenities, toilet for all ages and differently abled people along enroute Nathula in East Sikkim. The provision was further increase by ₹ 147.38 lakh through re-appropriation. The net effect of re-appropriation of ₹ 150.00 lakh and final surrender of ₹ 2.62 lakh was due to pending liabilities on completed projects.

Reason for ultimate saving of ₹ 70.35 lakh was not intimated (August 2019).

Grant No. 41 Urban Development and Housing

| Section and Major Head | Total Grant / | | Actual | Excess (+) |
|---|---------------|-------------|------------|------------|
| | Appropriation | Expenditure | | Saving (-) |
| (₹ In thousands) | | | | |
| REVENUE | | | | |
| VOTED | | | | |
| MAJOR HEAD | | | | |
| 2045 - OTHER TAXES AND DUTIES ON COMMODITIES AND SERVICES | | | | |
| ORIGINAL | 1,66,51 | | | |
| SUPPLEMENTARY | 39,09 | 2,05,60 | 2,24,54 | (+18,94) |
| 2059 - PUBLIC WORKS | | | | |
| ORIGINAL | 1,10,27 | | | |
| SUPPLEMENTARY | 73,80 | 1,84,07 | 1,12,94 | (-)71,13 |
| 2215 - WATER SUPPLY AND SANITATION | | | | |
| ORIGINAL | 76,82 | | | |
| SUPPLEMENTARY | ... | 76,82 | 69,41 | (-)7,41 |
| 2216 - HOUSING | | | | |
| ORIGINAL | 5,00,00 | | | |
| SUPPLEMENTARY | 4,70,00 | 9,70,00 | 9,60,38 | (-)9,62 |
| 2217 - URBAN DEVELOPMENT | | | | |
| ORIGINAL | 40,13,68 | | | |
| SUPPLEMENTARY | 1,36,17,13 | 1,76,30,81 | 1,66,99,27 | (-)9,31,54 |
| 3054 - ROADS AND BRIDGES | | | | |
| ORIGINAL | 2,18,76 | | | |
| SUPPLEMENTARY | 90,39 | 3,09,15 | 2,95,73 | (-)13,42 |

Grant No. 41 Urban Development and Housing contd...

| Section and Major Head | Total Grant / Appropriation | Actual Expenditure | Excess (+) Saving (-) |
|---|--------------------------------|-----------------------|--------------------------|
| (₹ In thousands) | | | |
| 3475 - OTHER GENERAL ECONOMIC SERVICES | | | |
| ORIGINAL | 3,93,40 | | |
| SUPPLEMENTARY | ... | 3,93,40 | 1,33,45 |
| | | | (-)2,59,95 |
| TOTAL VOTED | | | |
| Original | 54,79,44 | | |
| Supplementary | 1,42,90,41 | 1,97,69,85 | 1,84,95,72 |
| Surrendered | | | 10,41,13 |
| CAPITAL VOTED | | | |
| 4217 - CAPITAL OUTLAY ON URBAN DEVELOPMENT | | | |
| ORIGINAL | 81,43,77 | | |
| SUPPLEMENTARY | 14,57,28 | 96,01,05 | 60,53,24 |
| | | | (-)35,47,81 |
| TOTAL VOTED | | | |
| Original | 81,43,77 | | |
| Supplementary | 14,57,28 | 96,01,05 | 60,53,24 |
| Surrendered | | | 31,45,97 |

*Notes and comments***Revenue****Voted**

- (i) **Actual expenditure includes ₹ 5.16 lakh towards unadjusted Abstract Contingent Bills.**
- (ii) **An amount of ₹ 10,41.13 lakh was anticipated and surrendered out of the total saving of ₹ 12,74.13 lakh.**

Grant No. 41 Urban Development and Housing contd...

(iii) **This is the seventh year in succession that the grant closed with saving pointing to overestimation and defective budget provision.**

(₹ in lakh)

| Year | Total Grant | Actual Expenditure | Saving (-) |
|-----------|-------------|--------------------|--------------|
| 2012 - 13 | 27,78.84 | 25,26.08 | (-) 2,52.76 |
| 2013 - 14 | 48,79.69 | 45,77.10 | (-) 3,02.59 |
| 2014 - 15 | 50,90.07 | 41,05.85 | (-) 9,84.22 |
| 2015 - 16 | 52,44.26 | 39,50.73 | (-) 12,93.53 |
| 2016 - 17 | 1,21,42.57 | 33,69.28 | (-) 87,73.29 |
| 2017 - 18 | 1,80,56.74 | 1,64,93.31 | (-) 15,63.43 |

(iv) **Saving during the year are given below :**

(₹ In lakh)

| Head | Total Grant | Actual Expenditure | Excess (+) Savings (-) |
|---|-------------|--------------------|------------------------|
| 2045 OTHER TAXES AND DUTIES ON COMMODITIES AND SERVICES | | | |
| 101 Collection Charges-Entertainment Tax | | | |
| 60 Establishment | | | |
| O | 53.67 | | |
| S | 39.09 | | |
| R (-) | 0.20 | 92.56 | 91.93 (-)0.63 |

An amount of ₹ 39.09 lakh was added to the provision by way of supplementary demand for payment of salary of left out temporary employees who have completed 10 years or more on 31-03-2019. Reduction of provision by ₹ 0.20 lakh was made due to non-submission of bills in time. Reason for ultimate saving of ₹ 0.63 lakh was due to non submission of bills in time and the saving amount could not be surrendered as it was enhanced through supplementary demand.

Grant No. 41 Urban Development and Housing contd...

| Head | | (₹ In lakh) | | | |
|------|---|-------------|--------------------|------------------------|------------------|
| | | Total Grant | Actual Expenditure | Excess (+) Savings (-) | |
| 2059 | PUBLIC WORKS | | | | |
| 80 | General | | | | |
| 053 | Maintenance and Repairs | | | | |
| 60 | Work Charged Establishment | | | | |
| | O | 99.67 | | | |
| | S | 73.80 | | | |
| | R | ... | 1,73.47 | 1,02.35 | (-) 71.12 |
| | Augmentation of provision by ₹ 73.80 lakh through supplementary provision obtained in December 2018 was for new appointment of 298 safai karmachari @ ₹ 9000/- pm, 96 Town Caretaker Assistant @ ₹ 10,500/- pm for two months (January and February 2019). Reason for final saving of ₹ 71.12 lakh was due to regularisation of MR employees and the saving could not be surrendered because the provision was enhanced by supplementary demand. | | | | |
| 2215 | WATER SUPPLY AND SANITATION | | | | |
| 02 | Sewerage and Sanitation | | | | |
| 105 | Sanitation Services | | | | |
| 42 | Urban Development | | | | |
| | O | 76.82 | | | |
| | R (-) | 7.38 | 69.44 | 69.41 | (-) 0.03 |
| | Withdrawal of provision by ₹ 7.38 lakh through surrender was due to regularisation of MR employees. | | | | |
| 2217 | URBAN DEVELOPMENT | | | | |
| 01 | State Capital Development | | | | |
| 001 | Direction and Administration | | | | |
| 60 | Establishment | | | | |
| | O | 5,92.32 | | | |
| | R (-) | 2,86.76 | 3,05.56 | 3,04.48 | (-) 1.08 |
| | Withdrawal of provision of ₹ 286.76 lakh through re-appropriation/surrender in March 2019 was to meet the expenditure required to pay the advance and re-fixation of pay and leave encashment. No specific reason was assigned by the department for final saving of ₹ 1.08 lakh (August 2019). | | | | |

Grant No. 41 Urban Development and Housing contd...

| Head | | (₹ In lakh) | | |
|------|--|-------------|--------------------|------------------------|
| | | Total Grant | Actual Expenditure | Excess (+) Savings (-) |
| 800 | Other expenditure | | | |
| 62 | Upkeep of Town | | | |
| | O | 10.00 | | |
| | S | 66.44 | | |
| | R | ... | 76.44 | 49.98 |
| | | | | (-)26.46 |
| | Provision of additional fund of ₹ 66.44 lakh made through supplementary demand in July and September 2018 was attributed to making Liveable Cities - Policy Initiatives - TERI. But resulted eventual saving of ₹ 26.46 lakh as the fund was provided in supplementary demand. Thus, also could not be surrendered. | | | |
| 05 | Other Urban Development Schemes | | | |
| 053 | Maintenance and Repairs | | | |
| | O | 26.56 | | |
| | R (-) | 9.47 | 17.09 | 17.09 |
| | | | | ... |
| | Surrender of provision of ₹ 9.47 lakh in March 2019 was attributed to regularisation of MR employees. | | | |
| 800 | Other expenditure | | | |
| 81 | Swachh Bharat Mission | | | |
| | O | 3,98.06 | | |
| | R (-) | 3,98.06 | ... | ... |
| | | | | ... |
| | Surrender of entire provision of ₹ 3,98.06 lakh in March 2019 was attributed to non-receipt of projected fund from Government of India. | | | |
| 82 | Scheme under Ministry of Urban Development and HUPA | | | |
| | O | 15,50.00 | | |
| | S | 1,34,37.21 | | |
| | R (-) | 2,49.00 | 1,47,38.21 | 1,46,38.42 |
| | | | | (-)99.79 |
| | Augmentation of original provision by ₹ 1,34,37.21 lakh through supplementary demand for implementation of Central Scheme. Withdrawal of funds amounting to ₹ 249.00 lakh was attributed to non-receipt of total projected fund from Government of India. | | | |

Grant No. 41 Urban Development and Housing contd...

| Head | | (₹ In lakh) | | |
|--|--|-------------|--------------------|------------------------|
| | | Total Grant | Actual Expenditure | Excess (+) Savings (-) |
| 80 | General | | | |
| 800 | Other Expenditure | | | |
| 62 | Parks and Gardens | | | |
| | O | 27.11 | | |
| | R | ... | 27.11 | 17.80 |
| | | | | (-)9.31 |
| Reason for final saving of ₹ 9.31 lakh was due to non-receipt of bill within stipulated time and (i) regularisation of the muster roll employees (ii) reduction of expenditure by TPAO during last hour. Hence, the surrender could not be done. | | | | |
| 3054 | ROADS AND BRIDGES | | | |
| 04 | District and Other Roads | | | |
| 105 | Maintenance and Repairs | | | |
| | O | 2,18.76 | | |
| | S | 90.39 | | |
| | R (-) | 6.34 | 3,02.81 | 2,95.73 |
| | | | | (-)7.08 |
| Additional provision of ₹ 90.39 lakh through supplementary demand was made for payment of salary of temporary employees who have completed 10 years or more on 31 March 2019 and left the job. Withdrawal of fund of ₹ 6.34 lakh through surrender/ re-appropriation was due to regularisation of MR employees. | | | | |
| 3475 | OTHER GENERAL ECONOMIC SERVICES | | | |
| 108 | Urban Oriented Development Programme (U.D. & H.D.) | | | |
| 20 | National Urban Livelihood Mission | | | |
| | O | 3,93.40 | | |
| | R (-) | 2,59.95 | 1,33.45 | 1,33.45 |
| | | | | ... |
| Surrender of provision of ₹ 2,59.95 lakh in March 2019 was attributed to non-receipt of projected fund from Central and State Share. | | | | |

Grant No. 41 Urban Development and Housing contd...

| Head | | (₹ In lakh) | | |
|------|--|-------------|--------------------|------------------------|
| | | Total Grant | Actual Expenditure | Excess (+) Savings (-) |
| 2045 | OTHER TAXES AND DUTIES ON COMMODITIES AND SERVICES | | | |
| 200 | Collection Charges-Other Taxes and Duties | | | |
| 60 | Establishment | | | |
| | O | 1,12.84 | | |
| | R | 19.80 | 1,32.64 | (-)0.03 |
| | Additional provision of ₹ 19.80 lakh through re-appropriation in March 2019 was made as there were inadequate provision for payment of sanitation, power, motor vehicles and advertisement bills and to meet up the expenditure incurred due to the release of advance arrear under office order No. 8/Admn/Fin. Dated 15 September 2018. | | | |
| 2217 | URBAN DEVELOPMENT | | | |
| 05 | Other Urban Development Schemes | | | |
| 001 | Direction and Administration | | | |
| 60 | Town Planning Cell | | | |
| | O | 2,44.87 | | |
| | R | 50.63 | 2,95.50 | (-)2.95 |
| | Additional provision of ₹ 50.63 lakh was made through re-appropriation in March 2019 to meet up the expenditure for salaries of February 2019 and revised pay arrear bill including leave encashment. Specific reason for ultimate saving of ₹ 2.95 lakh has not been assigned (August 2019). | | | |
| 80 | General | | | |
| 001 | Direction and Administration | | | |
| | O | 9,16.52 | | |
| | S | 93.32 | | |
| | R | 39.61 | 10,49.45 | (-)4.88 |
| | Additional provision of ₹ 93.32 lakh was made through supplementary demand for payment of salary of temporary employees who have completed 10 years or more service on 31 March 2019 and left the job. The provision was again increased by ₹ 39.61 lakh through re-appropriation to meet up the expenditure on payment of revised pay and allowances of February 2019 and arrear bills including leave encashment. No specific reason was assigned for eventual saving of ₹ 4.88 lakh. | | | |

Grant No. 41 Urban Development and Housing contd...

| Head | | (₹ In lakh) | | |
|--|-------------------|-------------|--------------------|------------------------|
| | | Total Grant | Actual Expenditure | Excess (+) Savings (-) |
| 800 | Other Expenditure | | | |
| 61 | Garbage Disposal | | | |
| | O | 2,12.80 | | |
| | S | 20.16 | | |
| | R (-) | 65.99 | 2,98.95 | 2,98.94 (-)0.01 |
| Additional fund of ₹ 20.16 lakh made through supplementary demand for payment of salary of left out temporary employees who have completed 10 years or more on 31 March 2019 and the increase the provision by ₹ 65.99 lakh through re-appropriation was to meet up the expenditure for salaries of February 2019, fixation arrear bill, payment of sanitation, power, motor vehicles and advertisement bill. | | | | |

Capital**Voted**

- (i) In view of the saving of ₹ 35,47.81 lakh, supplementary demand for ₹ 14,57.28 lakh proved unnecessary.
- (ii) Cases of persistent saving under Capital section during the last five years as appeared are detailed below :

| Year | (₹ in lakh) | | |
|-----------|-------------|--------------------|----------------|
| | Total Grant | Actual Expenditure | Saving (-) |
| 2013 – 14 | 2,08,89.12 | 60,60.28 | (-) 1,48,28.84 |
| 2014 – 15 | 2,29,96.31 | 70,50.21 | (-) 1,59,46.10 |
| 2015 – 16 | 78,55.57 | 40,62.32 | (-) 37,93.25 |
| 2016 – 17 | 85,21.79 | 42,02.12 | (-) 43,19.67 |
| 2017 - 18 | 1,26,89.02 | 83,81.99 | (-) 43,07,03 |

- (iv) **Saving under the Capital section was as under :**

| Head | | (₹ In lakh) | | |
|--|--|-------------|--------------------|------------------------|
| | | Total Grant | Actual Expenditure | Excess (+) Savings (-) |
| 4217 | CAPITAL OUTLAY ON URBAN DEVELOPMENT | | | |
| 03 | Integrated Development of Small and Medium Towns | | | |
| 051 | Construction | | | |
| 62 | Implementation of Master Plan | | | |
| | O | 7,38.46 | | |
| | S | 6,50.00 | | |
| | R (-) | 27.35 | 13,61.11 | 13,61.10 (-)0.01 |
| Additional provision of ₹ 6,50.00 lakh was made through supplementary demand for State share of SPA - construction of Kisan Bazar at Namchi, South Sikkim (₹ 600.00 lakh) and Kisan Bazar at Gangtok (₹ 50.00 lakh). Withdrawal of provision by ₹27.35 lakh through surrender was made without any specific reason. | | | | |

Grant No. 41 Urban Development and Housing concl...

| Head | | (₹ In lakh) | | | |
|------|---|-------------|--------------------|------------------------|--|
| | | Total Grant | Actual Expenditure | Excess (+) Savings (-) | |
| 63 | Development of small and Medium Towns | | | | |
| | O | 16,10.00 | | | |
| | S | 5,88.00 | | | |
| | R (-) | 5,97.32 | 16,00.68 | 15,29.62 (-)71.06 | |
| | Augmentation of provision by ₹ 5,88.00 lakh through supplementary demand was for state share of SPA. No specific reason was assigned for surrender of ₹ 5,97.32 lakh. Reason for eventual saving of ₹ 71.06 lakh was mainly attributed to the fact that after the call of tender, the work order issued was cancelled primarily due to enforcement of modal code of conduct. | | | | |
| 75 | ADP Project(EAP) | | | | |
| | O | 17,50.00 | | | |
| | R (-) | 7,03.97 | 10,46.03 | 10,22.89 (-)23.14 | |
| | Surrender of provision of ₹ 7,03.97 lakh in March 2019 was attributed to non-receipt of total projected fund from Government of India. Reason for ultimate saving of ₹ 23.14 lakh has not been intimated (August 2019). | | | | |
| 82 | Construction Parking Place at Namthang | | | | |
| | O | 15,96.88 | | | |
| | R (-) | 10,92.78 | 5,04.10 | 5,04.10 ... | |
| 83 | Projects/Schemes for the benefit of N.E. Region and Sikkim (Central Share) | | | | |
| | O | 17,44.43 | | | |
| | R (-) | 6,99.32 | 10,45.11 | 7,37.76 (-)3,07.35 | |
| | Surrender of provision of ₹ 10,92.78 lakh, ₹ 6,99.32 lakh mentioned above under two sub-head was mainly due to non-receipt of fund from Government of India. Reason for ultimate saving of ₹ 3,07.35 lakh has not been intimated (August 2019). | | | | |
| 84 | Integrated Slum Development - Housing and Basic Amenities at Naya Bazar Town including Sisney | | | | |
| | O | 54.00 | | | |
| | R (-) | 25.23 | 28.77 | 28.77 ... | |
| | No specific reason was assigned for withdrawal of provision and surrender of ₹ 25.23 lakh. | | | | |

Grant No. 42 Vigilance

| Section and Major Head | Total Grant / Appropriation | Actual Expenditure | Excess (+) Saving (-) |
|------------------------|--------------------------------|-----------------------|--------------------------|
| (₹ In thousands) | | | |
| REVENUE | | | |
| VOTED | | | |
| MAJOR HEAD | | | |
| 2062 - VIGILANCE | | | |
| ORIGINAL | 8,25,10 | | |
| SUPPLEMENTARY | ... | 8,23,86 | (-)1,24 |
| TOTAL VOTED | | | |
| Original | 8,25,10 | | |
| Supplementary | ... | 8,23,86 | (-)1,24 |
| Surrendered | | | ... |

Notes and comments

Revenue

Voted

Actual expenditure ₹ 8,23.86 lakh includes unadjusted Abstract Cointingnt Bills.

Grant No. 43 Panchayat Raj Institutions

| Section and Major Head | Total Grant / Appropriation | Actual Expenditure | Excess (+) Saving (-) |
|---|--------------------------------|-----------------------|-------------------------------|
| (₹ In thousands) | | | |
| REVENUE | | | |
| VOTED | | | |
| MAJOR HEAD | | | |
| 2015 - ELECTIONS | | | |
| ORIGINAL | 2,12,56 | | |
| SUPPLEMENTARY | ... | 2,12,56 | 2,36,53 (+)23,97 |
| 2202 - GENERAL EDUCATION | | | |
| ORIGINAL | 2,57,55,30 | | |
| SUPPLEMENTARY | ... | 2,57,55,30 | 2,87,55,30 (+)30,00,00 |
| 2515 - OTHER RURAL DEVELOPMENT PROGRAMMES | | | |
| ORIGINAL | 75,59,06 | | |
| SUPPLEMENTARY | 7,83,72 | 83,42,78 | 45,94,66 (-)37,48,12 |
| 3604 - COMPENSATION AND ASSIGNMENTS TO LOCAL BODIES AND PANCHAYATI RAJ INSTITUTIONS. | | | |
| ORIGINAL | 56,43,42 | | |
| SUPPLEMENTARY | ... | 56,43,42 | 52,49,11 (-)3,94,31 |
| TOTAL VOTED | | | |
| Original | 3,91,70,34 | | |
| Supplementary | 7,83,72 | 3,99,54,06 | 3,88,35,60 (-)11,18,46 |
| Surrendered | | | 11,05,12 |

Notes and comments

Revenue

Voted

- (i) **Actual expenditure of ₹ 3,88,35.60 lakh under Revenue section of this grant includes unadjusted Abstract Contingent bill amounting to ₹ 1.23 lakh.**

Grant No. 43 Panchayat Raj Institutions contd...

- (ii) **Out of saving of ₹ 11,18.46 lakh in Revenue side an amount of ₹ 11,05.12 lakh was anticipated and surrendered on March 2019.**
- (iii) **Total expenditure under this grant in Revenue side ₹ 3,88,35.60 lakh did not reached up to the original provision of ₹ 3,91,70.34 lakh. Supplementary provision of ₹ 7,83.72 lakh obtained in July 2018 proved excessive and could have been restricted to token demand.**
- (iv) **Savings occurred mainly as under :**

| Head | | (₹ In lakh) | | |
|---|--|-------------|--------------------|------------------------|
| | | Total Grant | Actual Expenditure | Excess (+) Savings (-) |
| 2015 | ELECTIONS | | | |
| 103 | Preparation and Printing of Electoral rolls | | | |
| 60 | State Election Department | | | |
| | O | 38.00 | | |
| | R (-) | 1.55 | 36.45 | 36.44 (-)0.01 |
| 109 | Charges for Conduct of Election to Panchayats/Local Bodies | | | |
| 61 | Conduct of Election to Panchayat | | | |
| | O | 18.95 | | |
| | R (-) | 4.00 | 14.95 | 14.95 ... |
| Reduction of provision by ₹ 1.55 lakh & ₹ 4.00 lakh through re-appropriation in the above two cases were made due to austerity measures taken by the department. | | | | |
| 62 | Conduct of Election to Municipal Bodies | | | |
| | O | 6.00 | | |
| | R | ... | 6.00 | ... (-)6.00 |

Reason for non-utilisation and non-surrendering of budgetary provision of ₹ 6.00 lakh was not intimated (August 2019).

Grant No. 43 Panchayat Raj Institutions contd...

| Head | | (₹ In lakh) | | | |
|------|---|-------------|--------------------|------------------------|--|
| | | Total Grant | Actual Expenditure | Excess (+) Savings (-) | |
| 2515 | OTHER RURAL DEVELOPMENT PROGRAMMES | | | | |
| 101 | Panchayati Raj | | | | |
| | O | 51,33.22 | | | |
| | S | 3.97 | | | |
| | R (-) | 40,82.16 | 10,55.03 | 10,48.70 (-)6.33 | |
| | Provision of ₹ 3.97 lakh was augmented through supplementary demand in July 2018 for additional administrative expenditure. Finally provision was reduced by ₹ 40,82.16 lakh through re-appropriation (₹ 33,71.35 lakh) and surrender (₹ 7,10.81 lakh) due to payment of revised pay & allowances from salary heads and finally surrender due to non-receipt of fixation order in time and transfer of employee. | | | | |
| 3604 | COMPENSATION AND ASSIGNMENTS TO LOCAL BODIES AND PANCHAYATI RAJ INSTITUTIONS | | | | |
| 200 | Other Miscellaneous Compensation and Assignments | | | | |
| 97 | Performance Grant recommended by the 14th Finance Commission | | | | |
| | O | 3,74.00 | | | |
| | R (-) | 3,74.00 | ... | ... | |
| | Entire provision of ₹ 3,74.00 lakh was surrender in March 2019 due to non-receipt of fund from Ministry of Panchayati Raj. | | | | |
| 98 | Primary Grant recommended by the 4th State Finance Commission | | | | |
| | O | 10,77.29 | | | |
| | R (-) | 20.31 | 10,56.98 | 10,56.98 ... | |
| | Surrender of provision by ₹ 20.31 lakh in March 2019 was due to devolution of funds through the GPUs as prescribe by Forth State Finance Commission. | | | | |
| (iv) | Saving in the above cases was partly counter balanced by excess as under. | | | | |
| 2015 | ELECTIONS | | | | |
| 101 | Election Commission | | | | |
| 60 | State Election Commission | | | | |
| | O | 1,49.61 | | | |
| | R | 35.56 | 1,85.17 | 1,85.15 (-)0.02 | |
| | Provision was increased by ₹ 35.56 lakh through re-appropriation was required for payment of salary on revised pay Rules 2018 & payment of house rent. | | | | |

Grant No. 43 Panchayat Raj Institutions concl...

| Head | | (₹ In lakh) | | |
|------|---|-------------|--------------------|---|
| | | Total Grant | Actual Expenditure | Excess (+) Savings (-) |
| 2202 | GENERAL EDUCATION | | | |
| 01 | Elementary Education | | | |
| 198 | Assistance to Gram Panchayats | | | |
| 62 | Primary Schools | | | |
| | O | 1,39,69.60 | | |
| | R | 15,83.00 | 1,55,52.60 | 1,55,52.60 ... |
| | | | | Provision was increase by ₹ 15,83.00 lakh through re-appropriation was required for payment of salary on revised Pay Rules 2018. |
| 63 | Junior High Schools | | | |
| | O | 1,17,85.70 | | |
| | R | 14,17.00 | 1,32,02.70 | 1,32,02.70 ... |
| | | | | Provision was increase by ₹ 14,17.00 lakh through re-appropriation was required for payment of salary on revised Pay Rules 2018. |
| 2515 | OTHER RURAL DEVELOPMENT PROGRAMMES | | | |
| 196 | Assistance to Zilla Parishads/District Level Panchayats | | | |
| 61 | Grants to Zilla Parishads for Adnministrative Expenses | | | |
| | O | 7,60.31 | | |
| | S | 65.52 | | |
| | R | 2,62.89 | 10,88.72 | 10,88.29 (-)0.43 |
| | | | | Augmentation of provision of ₹ 65.52 lakh through supplementary demand in July 2018 for revision of honorarium of Zilla Panchayats. Provision was further increased by ₹ 2,62.89 lakh through re-appropriation was for payment of salaries, sumptuary allowances and HRA on revised scale. |
| 198 | Assistance to Gram Panchayats | | | |
| 61 | Grants to Gram Panchayats for Administrative Expenses | | | |
| | O | 16,65.53 | | |
| | S | 7,14.23 | | |
| | R | 78.45 | 24,58.21 | 24,58.21 ... |
| | | | | Augmentation of provision of ₹ 7,14.23 lakh through supplementary demand in July 2018 for revision of honorarium of Gram Panchayats. Provision was further increased by ₹ 78.45 lakh through re-appropriation was made to meet the pay revision arrears. |

Grant No. 46 Municipal Affairs

| Section and Major Head | Total Grant / Appropriation | Actual Expenditure | Excess (+) Saving (-) |
|---|--------------------------------|-----------------------|----------------------------|
| (₹ In thousands) | | | |
| REVENUE | | | |
| VOTED | | | |
| MAJOR HEAD | | | |
| 3604 - COMPENSATION TO LOCAL BODIES RAJ INST. | | | |
| ORIGINAL | 16,88,60 | | |
| SUPPLEMENTARY | 26,76 | 17,15,36 | 13,90,51 (-)3,24,85 |
| TOTAL VOTED | | | |
| Original | 16,88,60 | | |
| Supplementary | 26,76 | 17,15,36 | 13,90,51 (-)3,24,85 |
| Surrendered | | | 3,24,82 |

*Notes and comments***Revenue****Voted****Saving under the grant occurred as under:**

| Head | Total Grant | Actual Expenditure | Excess (+) Savings (-) |
|--|-------------|-----------------------|---------------------------|
| (₹ In lakh) | | | |
| 3604 COMPENSATION AND ASSIGNMENTS TO LOCAL BODIES AND PANCHAYATI RAJ INSTITUTIONS | | | |
| 200 Other Miscellaneous Compensation and Assignments | | | |
| 96 Basic Grant recommended by the 14th Finance Commission | | | |
| O | 8,86.00 | | |
| R (-) | 59.97 | 8,26.03 | 8,26.00 (-)0.03 |
| Surrender of provision by ₹ 59.97 lakh in March 2019 was due to receipt of second instalment of basic grant at the fag end of the year 2018-19. | | | |

Grant No. 46 Municipal Affairs concl...

| Head | | (₹ In lakh) | | |
|------|--|-------------|--------------------|------------------------|
| | | Total Grant | Actual Expenditure | Excess (+) Savings (-) |
| 97 | Performance Grant recommended by the 14th Finance Commission | | | |
| | O | 2,52.00 | | |
| | R (-) | 2,52.00 | ... | ... |
| | Surrender of entire provision by ₹ 252.00 lakh in March 2019 was due to non-receipt of performance grant 2018-19. | | | |
| 99 | Improvement Grant recommended by 4th State Finance Commission | | | |
| | O | 56.06 | | |
| | R (-) | 12.85 | 43.21 | 43.21 |
| | Surrender of provision by ₹ 513.58 lakh in March 2019 was due to non-fulfillment of eligibility criteria by Urban Local Bodies. | | | |

Grant No. 47 Skill Development and Entrepreneurship

| Section and Major Head | Total Grant / Appropriation | Actual Expenditure | Excess (+) Saving (-) |
|---|--------------------------------|-----------------------|--------------------------|
| (₹ In thousands) | | | |
| REVENUE | | | |
| VOTED | | | |
| MAJOR HEAD | | | |
| 2070 - OTHER ADMINISTRATIVE SERVICES | | | |
| ORIGINAL | 22,33,43 | | |
| SUPPLEMENTARY | ... | 22,33,43 | 10,39,60 |
| | | | (-)11,93,83 |
| 2230 - LABOUR AND EMPLOYMENT | | | |
| ORIGINAL | 3,73,22 | | |
| SUPPLEMENTARY | ... | 3,73,22 | 3,80,06 |
| | | | (+)6,84 |
| TOTAL VOTED | | | |
| Original | 26,06,65 | | |
| Supplementary | ... | 26,06,65 | 14,19,67 |
| | | | (-)11,86,98 |
| Surrendered | | | 11,67,61 |
| CAPITAL | | | |
| VOTED | | | |
| 4059 - CAPITAL OUTLAY ON PUBLIC WORKS | | | |
| ORIGINAL | 28,70,31 | | |
| SUPPLEMENTARY | ... | 28,70,31 | 40,03 |
| | | | (-)28,30,28 |
| 6202 - LOANS FOR EDUCATION,SPORTS,ART AND CULTURE | | | |
| ORIGINAL | 2,00,00 | | |
| SUPPLEMENTARY | ... | 2,00,00 | 2,00,00 |
| | | | ... |

Grant No. 47 Skill Development and Entrepreneurship contd...

| Section and Major Head | Total Grant / Appropriation | Actual Expenditure | Excess (+) Saving (-) |
|------------------------|--------------------------------|-----------------------|--------------------------|
|------------------------|--------------------------------|-----------------------|--------------------------|

(₹ In thousands)

TOTAL VOTED

| | | | |
|----------------------|-----------------|-----------------|--------------------|
| Original | 30,70,31 | | |
| Supplementary | ... | 30,70,31 | 2,40,03 |
| Surrendered | | | (-)28,30,28 |
| | | | 28,30,20 |

*Notes and comments***Revenue****Voted**

- (i) **Unadjusted Abstract Contingent Bill amounting to ₹ 0.91 lakh has been included in the actual expenditure.**
- (ii) **Saving occurred was mainly as under :-**

| Head | (₹ In lakh) | | |
|---|--|-----------------------|---------------------------|
| | Total Grant | Actual Expenditure | Excess (+) Savings (-) |
| 2070 OTHER ADMINISTRATIVE SERVICES | | | |
| 001 Direction and Administration | | | |
| 64 Skill Development and Entrepreneurship | | | |
| O | 1,49.11 | | |
| R (-) | 30.23 | 1,18.88 | 1,18.78 |
| | | | (-)0.10 |
| | Reduction of ₹ 30.23 lakh through re-appropriation (₹ 28.00 lakh) and surrender (₹ 2.23 lakh) was for payment of pay & allowances in revised scale from other heads and less performance of tour. | | |
| 003 Training | | | |
| 29 Skill Development Mission | | | |
| O | 14,27.56 | | |
| R (-) | 11,33.51 | 2,94.05 | 2,94.05 |
| | | | ... |
| | Surrender of provision by ₹ 11,33.51 lakh in March 2019 was due to non-existence of schemes and delay in obtaining approval of the Government. | | |

Grant No. 47 Skill Development and Entrepreneurship contd...

| Head | | (₹ In lakh) | | |
|------|---|-------------|--------------------|------------------------|
| | | Total Grant | Actual Expenditure | Excess (+) Savings (-) |
| 47 | Directorate of Capacity Building | | | |
| | O | 87.76 | | |
| | R (-) | 15.36 | 72.40 | 70.29 |
| | | | | (-)2.11 |
| | Surrender of provision by ₹ 15.36 lakh in March 2019 due to late receipt of estimate from Building and Housing department, for renovation of the office of Hon'ble Chairman. | | | |
| 48 | Directorate of Craftmanship Training & Employment | | | |
| | O | 69.00 | | |
| | R (-) | 12.46 | 56.54 | 56.48 |
| | | | | (-)0.06 |
| | Reduction of ₹ 12.46 lakh through re-appropriation (₹ 2.00 lakh) and surrender (₹ 10.46 lakh) was due to non-completion of one batch of training at State Handicraft Training Institute. | | | |
| 2230 | LABOUR AND EMPLOYMENT | | | |
| 03 | Training | | | |
| 101 | Industrial Training Institutes | | | |
| 60 | Industrial Training Institutes, Rangpo | | | |
| | O | 2,28.73 | | |
| | R (-) | 7.27 | 2,21.46 | 2,21.29 |
| | | | | (-)0.17 |
| | Reduction of ₹7.27 lakh through re-appropriation (₹ 3.43 lakh) and surrender (₹ 3.84 lakh) was due to drop out of student during course of Training owing to employment at other places. | | | |
| 61 | Industrial Training Institutes, Namchi | | | |
| | O | 81.93 | | |
| | R | 3.43 | 85.36 | 81.41 |
| | | | | (-)3.95 |
| | Augmentation of provision of ₹ 3.43 lakh through re-appropriation was due to appointment of three new MR staff and increase in the wage rate. | | | |
| | Reason for final saving of ₹ 3.95 lakh not intimated (August 2019). | | | |
| 63 | Industrial Training Institute, Kewzing | | | |
| | O | 13.00 | | |
| | R | 13.00 | | |
| | Entire provision of ₹ 13.00 lakh surrendered in March 2019 due to delay in start of Industrial Training Institute, Kewzing. | | | |

Grant No. 47 Skill Development and Entrepreneurship contd...

| (iii) Excess occurred in the Grant as under: | | | | |
|---|---|--------------------|------------------------|---------------|
| Head | (₹ In lakh) | | | |
| | Total Grant | Actual Expenditure | Excess (+) Savings (-) | |
| 2230 | LABOUR AND EMPLOYMENT | | | |
| 03 | Training | | | |
| 101 | Industrial Training Institutes | | | |
| 62 | Industrial Training Institutes, Gyalshing | | | |
| | O | 49.56 | | |
| | R | 27.79 | 77.35 | 77.36 (+)0.01 |

Augmentation of provision by ₹ 27.79 lakh was the net effect of re-appropriation (₹ 29.96 lakh) and surrender (₹ 2.17 lakh) was due to appointment of three new MR staff and increase in wage rate and decrease in tour of officers and drop out of students during the course of training due to employment at other places.

Capital

Voted

(i) Saving in the Capital section occurred as under:

| | | | | |
|------|--|---------|-----|-----|
| 4059 | CAPITAL OUTLAY ON PUBLIC WORKS | | | |
| 01 | Office Buildings | | | |
| 051 | Construction | | | |
| 65 | Construction of ITI at Kewzing, South Sikkim | | | |
| | O | 2,94.56 | | |
| | R (-) | 2,94.56 | ... | ... |
| 66 | Construction of 3 Hostels and 3 boundary walls | | | |
| | O | 2,05.30 | | |
| | R (-) | 2,05.30 | ... | ... |

Surrender of entire provision of ₹ 2,94.56 lakh and ₹ 2,05.30 lakh in March 2019 in the above two cases was due to non-receipt of fund from Government of India and withholding of State Share by FRED.

Grant No. 47 Skill Development and Entrepreneurship concl...

| Head | (₹ In lakh) | | | |
|------|---|--------------------|------------------------|---------|
| | Total Grant | Actual Expenditure | Excess (+) Savings (-) | |
| 67 | Upgradation of Government ITI, Namchi into Model ITI | | | |
| | O | 2,37.45 | | |
| | R (-) | 1,97.34 | 40.11 | 40.03 |
| | | | | (-)0.08 |
| | Surrender ₹ 1,97.34 lakh in March 2019 due to non-receipt of fund from Government of India. | | | |
| 68 | Construction of Pharmacy Training Centre at ITI Rangpo | | | |
| | O | 2,70.00 | | |
| | R (-) | 2,70.00 | ... | ... |
| 69 | Construction of Centre of Excellance at Rangpo under Vocational Trg. Improvement Project (VTIP) | | | |
| | O | 18.00 | | |
| | R (-) | 18.00 | ... | ... |
| 70 | Construction of ITI at Chambung West Sikkim | | | |
| | O | 8,55.00 | | |
| | R (-) | 8,55.00 | ... | ... |
| 71 | State Industry Integrated Training cum Production and service centre at Sokaythang | | | |
| | O | 9,90.00 | | |
| | R (-) | 9,90.00 | ... | ... |
| | Surrender of entire provision of ₹ 2,70.00 lakh, ₹ 18.00 lakh, ₹ 8,55.00 lakh and ₹ 9,90.00 lakh in the above four cases were due to non-receipt of fund from Government of India. | | | |

APPENDIX-I

Expenditure met out the advances from the Contingency Fund during 2018-19 which was not recouped to the fund till the close of the year

| Major Head of Accounts | Amount of Expenditure | Date of Sanction | Date of recoupment of Advance | Remarks |
|------------------------|-----------------------|------------------|-------------------------------|---------|
| Nil | Nil | Nil | Nil | Nil |

(₹ in lakh)

APPENDIX-II

Grant wise details of estimate and actuals of recoveries adjusted in reduction of expenditure

| Sl. No. | Demand Number and Name of Grant | Budget | | Actuals | | Actuals compared with Budget Estimates | |
|-----------------|--|-----------------|-----------------|-----------------|-----------------|--|-----------------|
| | | Estimates | | Revenue | Capital | More (+) | Less (-) |
| | | Revenue | Capital | Revenue | Capital | Revenue | Capital |
| (₹ in thousand) | | | | | | | |
| 1 | 3 Building and Housing | 50,00 | ... | 11,68 | ... | (-)38,32 | ... |
| 2 | 12 Forestry and Environment Management | 20,80,00 | ... | 1,09,91 | ... | (-)19,70,09 | ... |
| 3 | 19 Water Resources and River Development | 20,00 | ... | 18,56 | ... | (-)1,44 | ... |
| 4 | 22 Land Revenue and Disaster Management | 48,00,00 | ... | 84,89,26 | ... | 36,89,26 | ... |
| 5 | 34 Roads & Bridges | 1,00,00 | 40,00,00 | 86,72 | 55,35,24 | (-)13,28 | 15,35,24 |
| 6 | 35 Rural Management and Development | 50,00 | ... | 56,32 | ... | 6,32 | ... |
| Total | | 71,00,00 | 40,00,00 | 87,72,45 | 55,35,24 | (-)16,72,45 | 15,35,24 |

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