



सत्यमेव जयते

# APPROPRIATION ACCOUNTS

## 2020-21



लोकहितार्थं सत्यनिष्ठा  
Dedicated to Truth in Public Interest



## GOVERNMENT OF SIKKIM



# **Appropriation Accounts**

**2020-21**

**GOVERNMENT OF SIKKIM**



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## INTRODUCTORY

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This compilation containing the Appropriation Accounts of the Government of Sikkim for the year 2020 - 2021 presents the accounts of sums expended during the year ended 31 March 2021 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.

***“Original provision and Supplementary Grant are only taken for comments”.***

(iv)

**SUMMARY OF APPROPRIATION ACCOUNTS 2020-21**

<b>Number and Name of Grant or Appropriation</b>			<b>Amount of Grant/ Appropriation</b>		<b>Expenditure</b>		<b>Saving</b>		<b>Excess</b>	
			<b>Revenue</b>	<b>Capital</b>	<b>Revenue</b>	<b>Capital</b>	<b>Revenue</b>	<b>Capital</b>	<b>Revenue</b>	<b>Capital</b>
(1)			(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
( ₹ in thousands )										
1	Agriculture	Voted	1,75,19,00	1,71,46	95,94,82	1,04,36	79,24,18	67,10	...	...
2	Animal Husbandry and Veterinary Services	Voted	93,23,61	5,16,42	76,61,42	2,39,33	16,62,19	2,77,09	...	...
3	Building and Housing	Voted	39,21,89	37,01,33	34,57,94	23,94,47	4,63,95	13,06,86	...	...
4	Co-operation	Voted	18,99,16	2,50,00	15,43,94	2,00,00	3,55,22	50,00	...	...
5	Culture	Voted	35,19,34	20,33,12	21,93,76	14,63,46	13,25,58	5,69,66	...	...
6	Ecclesiastical	Voted	21,51,88	..	9,43,76	..	12,08,12	...	...	...
7	Education	Voted	14,34,58,94	1,18,58,90	12,12,76,53	1,01,21,40	2,21,82,41	17,37,50	...	...



## SUMMARY OF APPROPRIATION ACCOUNTS 2020-21

Number and Name of Grant or Appropriation			Amount of Grant/ Appropriation		Expenditure		Saving		Excess	
			Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
( ₹ in thousands )										
8	Election	Voted	6,96,69	..	6,11,51	..	85,18	...	...	...
9	Excise	Voted	11,63,10	..	10,59,87	..	1,03,23	...	...	...
10	Finance	Voted	12,49,87,61	1,35,00	10,44,62,24	..	2,05,25,37	1,35,00	...	...
		<i>Charged</i>	<i>5,76,04,31</i>	<i>80,70,02</i>	<i>5,62,40,76</i>	<i>79,74,87</i>	<i>13,63,55</i>	<i>95,15</i>	...	...
11	Food, and Civil Supplies	Voted	29,27,13	19,13,00	25,34,74	5,76,24	3,92,39	13,36,76	...	...
12	Forest and Environment	Voted	2,39,25,84	4,40,00	1,60,39,46	1,09,92	78,86,38	3,30,08	...	...
	Governor	<i>Charged</i>	<i>10,47,19</i>	..	<i>9,80,99</i>	..	<i>66,20</i>	...	...	...
13	Health and Family Welfare	Voted	5,42,95,12	2,14,51,00	4,59,73,34	1,79,40,26	83,21,78	35,10,74	...	...

## SUMMARY OF APPROPRIATION ACCOUNTS 2020-21

Number and Name of Grant or Appropriation  (1)		Amount of Grant/ Appropriation		Expenditure		Saving		Excess		
		Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)	
( ₹ in thousands )										
14	Home	Voted	68,94,10	20,44,97	65,26,31	13,81,48	3,67,79	6,63,49	...	...
15	Horticulture	Voted	1,32,54,84	1,51,33	1,02,95,62	40,39	29,59,22	1,10,94	...	...
16	Commerce and Industries	Voted	72,73,35	10,83,20	43,02,47	47,00	29,70,88	10,36,20	...	...
17	Information and Public Relation	Voted	20,50,54	..	14,78,22	..	5,72,32	...	...	...
18	Information Technology	Voted	8,06,02	..	5,40,10	..	2,65,92	...	...	...
19	Water Resources	Voted	1,45,69,25	41,55,00	57,10,31	41,35,40	88,58,94	19,60	...	...
20	Judiciary	Voted	37,11,33	..	23,77,86	..	13,33,47	...	...	...
		<i>Charged</i>	<i>24,57,75</i>	<i>..</i>	<i>17,71,49</i>	<i>..</i>	<i>6,86,26</i>	<i>...</i>	<i>...</i>	<i>...</i>

## SUMMARY OF APPROPRIATION ACCOUNTS 2020-21

Number and Name of Grant or Appropriation			Amount of Grant/ Appropriation		Expenditure		Saving		Excess	
			Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
( ₹ in thousands )										
21	Labour	Voted	6,12,71	..	5,77,78	..	34,93	...	...	...
22	Land Revenue and Disaster Management	Voted	3,58,35,60	48,00,00	1,89,81,78	44,99,77	1,68,53,82	3,00,23	...	...
23	Law	Voted	3,60,08	..	3,09,65	..	50,43	...	...	...
24	Legislature	Voted	26,05,23	..	22,60,23	..	3,45,00	...	...	...
		<i>Charged</i>	<i>87,60</i>	..	<i>76,91</i>	..	<i>10,69</i>	...	...	...
25	Mines, Minerals and Geology	Voted	6,37,36	..	5,45,00	..	92,36	...	...	...
26	Motor Vehicles	Voted	20,84,29	..	12,98,37	..	7,85,92	...	...	...
27	Parliamentary Affairs	Voted	10,26,57	..	8,47,11	..	1,79,46	...	...	...
		<i>Charged</i>	<i>4,66,91</i>	..	<i>3,46,87</i>	..	<i>1,20,04</i>	...	...	...

## SUMMARY OF APPROPRIATION ACCOUNTS 2020-21

Number and Name of Grant or Appropriation		Amount of Grant/ Appropriation		Expenditure		Saving		Excess		
		Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)	
( ₹ in thousands )										
28	Department of Personnel	Voted	23,44,63	..	10,93,51	..	12,51,12	...	...	...
29	Planning and Development	Voted	18,82,09	60,06,00	15,67,19	57,05,13	3,14,90	3,00,87	...	...
30	Police	Voted	4,98,97,21	3,63,00	4,57,76,67	2,73,77	41,20,54	89,23	...	...
31	Power	Voted	3,22,47,88	1,78,92,30	3,13,53,24	1,61,90,01	8,94,64	17,02,29	...	...
32	Printing and Stationery	Voted	13,70,43	2,00,00	12,18,31	1,60,00	1,52,12	40,00	...	...
33	Public Health Engineering	Voted	50,20,38	1,09,78,40	43,40,54	44,80,04	6,79,84	64,98,36	...	...
	Public Service Commission	<i>Charged</i>	<i>6,04,90</i>	..	<i>5,16,19</i>	..	<i>88,71</i>	...	...	...

**SUMMARY OF APPROPRIATION ACCOUNTS 2020-21**

Number and Name of Grant or Appropriation		Amount of Grant/ Appropriation		Expenditure		Saving		Excess		
		Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)	
( ₹ in thousands )										
34	Roads and Bridges	Voted	2,57,41,78	4,05,39,12	1,92,28,55	3,03,51,03	65,13,23	1,01,88,09	...	...
35	Rural Development	Voted	3,54,60,41	8,41,31,54	2,60,86,24	3,14,86,71	93,74,17	5,26,44,83	...	...
36	Science and Technology	Voted	6,68,20	..	5,13,62	..	1,54,58	...	...	...
37	Transport Department	Voted	70,52,24	5,00,00	63,84,40	4,98,26	6,67,84	1,74	...	...
38	Social Justice and Welfare	Voted	2,94,22,77	33,81,05	2,21,75,17	15,93,32	72,47,60	17,87,73	...	...
39	Sports and Youth Affairs	Voted	21,25,93	40,10,60	18,69,47	34,29,56	2,56,46	5,81,04	...	...
40	Tourism and Civil Aviation	Voted	31,59,36	1,25,82,24	26,67,87	97,00,97	4,91,49	28,81,27	...	...

(x)

## SUMMARY OF APPROPRIATION ACCOUNTS 2020-21

Number and Name of Grant or Appropriation			Amount of Grant/ Appropriation		Expenditure		Saving		Excess	
			Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
( ₹ in thousands )										
41	Urban Development	Voted	2,83,51,50	65,23,53	1,92,27,18	36,52,85	91,24,32	28,70,68	...	...
42	Vigilance	Voted	9,06,39	..	9,01,66	..	4,73	...	...	...
43	Panchayati Raj Institutions	Voted	1,44,79,12	..	1,25,76,35	..	19,02,77	...	...	...
46	Municipal Affairs	Voted	45,03,03	..	30,28,44	..	14,74,59	...	...	...
47	Skill Development	Voted	42,33,33	15,22,62	35,92,12	6,12,72	6,41,21	9,09,90	...	...
<b>Total</b>		<b>Voted</b>	<b>73,03,77,26</b>	<b>24,33,35,13</b>	<b>57,70,04,67</b>	<b>15,13,87,85</b>	<b>15,33,72,59</b>	<b>9,19,47,28</b>	...	...
		<b>Charged</b>	<b>6,22,68,66</b>	<b>80,70,02</b>	<b>5,99,33,21</b>	<b>79,74,87</b>	<b>23,35,45</b>	<b>95,15</b>	...	...
<b>Grand Total</b>			<b>79,26,45,92</b>	<b>25,14,05,15</b>	<b>63,69,37,88</b>	<b>15,93,62,72</b>	<b>15,57,08,04</b>	<b>9,20,42,43</b>	...	...

**SUMMARY OF APPROPRIATION ACCOUNTS - Contd...**

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

**REVENUE SECTION**

There is no excess expenditure during the year 2020-2021.

As the Grants and Appropriations are for gross amounts required for expenditure, the expeditures 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'd.**

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The reconciliation between the total expenditure according to the Appropriation Accounts for 2020-2021 and that shown in the Finance Accounts for that year is given below :-

	<b>Revenue</b>	<b>Capital</b>	<b>Total</b>
	( ₹ in thousand )		
Total Expenditure according to Appropriation Accounts			
Voted	57,70,04,67	15,13,87,85	72,83,92,52
Charged	5,99,33,21	79,74,87	6,79,08,08
Deduct			
Total recoveries as shown in Appendix-II			
Voted	72,57	...	72,57
Net expenditure as shown in the Finance Accounts			
Voted	57,69,32,,10	15,13,87,85	72,83,19,95
Charged	5,99,33,21	79,74,87	6,79,08,08

The details of recovery 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 2021 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.



(xv)

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 2021 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 2021.



**Date: 04 April 2022**  
**Place: New Delhi**

**(Girish Chandra Murmu)**  
**Comptroller and Auditor General of India**



### Grant No. 1 Agriculture

Section and Major Head	Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
( ₹ in thousands )			
<b>REVENUE</b>			
<b>VOTED</b>			
<b>MAJOR HEAD</b>			
2401 - CROP HUSBANDRY			
ORIGINAL	1,35,09,57		
SUPPLEMENTARY	...	1,35,09,57	74,59,88 (-)60,49,69
2402 - SOIL AND WATER CONSERVATION			
ORIGINAL	7,96,43		
SUPPLEMENTARY	...	7,96,43	5,48,85 (-)2,47,58
2435 - OTHER AGRICULTURAL PROGRAMMES			
ORIGINAL	32,13,00		
SUPPLEMENTARY	...	32,13,00	15,86,09 (-)16,26,91
<b>TOTAL VOTED</b>			
<b>Original</b>	<b>1,75,19,00</b>		
<b>Supplementary</b>	<b>...</b>	<b>1,75,19,00</b>	<b>95,94,82 (-)79,24,18</b>
<b>Surrendered</b>			<b>79,00,45</b>
<b>CAPITAL</b>			
<b>VOTED</b>			
4401 - CAPITAL OUTLAY ON CROP HUSBANDRY			
ORIGINAL	1,18,22		
SUPPLEMENTARY	53,24	1,71,46	1,04,36 (-)67,10

## Grant No. 1 Agriculture contd...

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

**TOTAL VOTED**

<b>Original</b>	<b>1,18,22</b>			
<b>Supplementary</b>	<b>53,24</b>	<b>1,71,46</b>	<b>1,04,36</b>	<b>(-)67,10</b>
<b>Surrendered</b>				<b>67,03</b>

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

- (i) Actual expenditure of ₹ 95,94.82 lakh under the grant includes unadjusted abstract contingent bill amounting to ₹ 61.65 lakh.
- (ii) In view of final saving of ₹ 79,24,18 lakh an amount of ₹ 79,00,45 lakh only was anticipated for surrender.
- (iii) This is twelve year in succession that the grant closed with saving, pointing to overestimation and defective budgeting the persistent saving for last five years are detailed below :

( ₹ in lakhs )

Year	Total Grant	Actual Expenditure	Savings(-)
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
2018-19	1,03,93.23	90,19.22	(-)13,74.01
2019-20	2,23,53.02	1,38,66.73	(-)84,86.29

## Grant No. 1 Agriculture contd...

(iv) **Savings as under :**

Head	( ₹ in lakhs )			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
2401 CROP HUSBANDRY				
001 Direction and Administration				
01 Agriculture Department				
O	12,50.59			
R (-)	2,27.01	10,23.58	10,21.29	(-)2.29

**Withdrawal of provision by ₹ 2,27.01 lakh under this head through surrender was due to curtailment of 20 per cent vide O.M. No. Gos/Fin/ADM/01 dated 18.05.2020. Eventual saving of ₹ 2.29 lakh was attributed to cut imposed by the Government.**

104 Agricultural Farms				
01 Agriculture Department				
O	36,79.28			
R (-)	3,49.27	33,30.01	33,24.33	(-)5.68

**Reduction of provision of ₹ 3,49,27 lakh through surrender due to 20 per cent cut imposed by Government, Reason for final saving of ₹ 5,68 lakh was attributed to non utilisation of funds by the District officer because of closer of office at the end of financial year in view of second wave of Covid-19 outbreak.**

105 Manures and Fertilisers				
62 Agriculture Input Scheme				
O	17.16			
R (-)	2.99	14.17	14.03	(-)0.14

**Surrender of provision of ₹ 2.99 lakh was attributed to 20 per cent cut imposed by Government. Reason for ultimate saving of ₹ 0.14 lakh was due to non clearances of bills due to insufficient resource under the relevant head of account.**

## Grant No. 1 Agriculture contd...

Head		( ₹ in lakhs )		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
107	Plant Protection			
01	Agriculture Department			
	O	1.24		
	R (-)	0.65	0.59	(-)0.06
<b>Withdrawal of provision of ₹ 0.65 lakh through surrender in March 2021 was due to 20 per cent cut imposed by the Government.</b>				
03	National Mission on Sustainable Agriculture			
	O	68,98.24		
	R (-)	55,76.77	13,21.47	(-)13.83
<b>Withdrawal of provision of ₹ 55,76.77 lakh through surrender/re-appropriation was attributed to non submission of bill in time and non receipt of fund from Government of India. Reason for eventual saving of ₹ 13.83 lakh was due to non clearance and closure of office at the end of financial year due to second wave of Covid-19 outbreak.</b>				
109	Extension and Farmers"Training			
01	Agriculture Department			
	O	0.62		
	R (-)	0.06	0.56	(-)0.09
113	Agricultural Engineering			
60	Establishment			
	O	0.66		
	R (-)	0.20	0.46	...

**Surrender of ₹ 0.26 in above two head in March 2021 was attributed to 20 per cent cut imposed vide O.M. No.Gos/Fins/ADM/01 dated 18.05.2021.**



## Grant No. 1 Agriculture contd...

Head		( ₹ in lakhs )		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
2402	SOIL AND WATER CONSERVATION			
001	Direction and Administration			
01	Agriculture Department			
	O	7,96.43		
	R (-)	2,46.33	5,50.10	5,48.85 (-)1.25
<b>Surrender of ₹ 2,46.33 lakh in March 2021 was attributed to 20 per cent curtailment imposed vide O.M.No. Gos/Fin/ADM/01 dated 18.05.2021. Reason for ultimate saving of ₹ 1.25 lakh due to closure of office at the end of financial year due to second wave Covid-19 outbreak.</b>				
2435	OTHER AGRICULTURAL PROGRAMMES			
60	Others			
800	Other Expenditure			
01	National Food Security Mission (NFSM)			
	O	8,43.52		
	R (-)	4,50.74	3,92.78	3,92.78 ...
02	Agriculture Department			
	O	23,69.48		
	R (-)	11,76.17	11,93.31	11,93.31 ...
<b>Surrender of ₹ 4,50.74 lakh and ₹ 11,76.17 lakh in March 2021 the above mentioned head was attributed to non submission of bill and non- receipt of fund from Government of India.</b>				
<b>Saving mentioned in note (iv) above was partly counter balance by excess under :</b>				
2401	CROP HUSBANDRY			
103	Seeds			
04	National Oilseed and Oil Palm Mission			
	O	53.07		
	R	40.00	93.07	93.07 ...
<b>Additional provision of ₹ 40.00 lakh in March 2021 was made through re-appropriation for making payment of already sanctioned liabilities.</b>				

## Grant No. 1 Agriculture concld...

Head	( ₹ in lakhs )			
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
109	Extension and Farmers' Training			
05	National Mission on Agriculture Extension and Technology			
	O	16,08.71		
	R	89.74	16,98.45	16,98.06 (-)0.39

**Additional provision of ₹ 89.74 lakh in net effect of re-appropriation of ₹ 1,98.00 lakh was due to additional fund received from Government of India and surrender of ₹ 108.26 lakh was attributed to non receipt of fund from Government of India.**

**Capital****Voted**

- (i) **Out of saving of ₹ 67.10 lakh in Capital section an amount of ₹ 67.03 lakh was anticipated and surrender.**
- (ii) **The Expenditure did not reach even to the original Budget provision, thus the second supplementary provision of ₹ 53.24 lakh obtained in January 2021 proved unnecessary.**
- (iii) **Substantial saving in the grant occurred under :**

4401	CAPITAL OUTLAY ON CROP HUSBANDRY				
104	Agricultural Farms				
01	Agriculture Department				
	O	1,18.22			
	S	53.24			
	R (-)	67.03	1,04.43	1,04.36	(-)0.07

**Additional provision of ₹ 53.24 lakh in January 2021 made through supplementary for implementation of Central Scheme further surrender of provision of ₹ 67.03 lakh was attributed to non receipt of fund from Government of India and non release of resource.**

**Grant No. 2 Animal Husbandry and Veterinary Services**

Section and Major Head		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
( ₹ in thousands )				
<b>REVENUE</b>				
<b>VOTED</b>				
<b>MAJOR HEAD</b>				
2403 - ANIMAL HUSBANDRY				
ORIGINAL	64,28,20			
SUPPLEMENTARY	21,00	64,49,20	54,79,86	(-)9,69,34
2404 - DIARY DEVELOPMENT				
ORIGINAL	13,05,57			
SUPPLEMENTARY	...	13,05,57	12,32,95	(-)72,62
2405 - FISHERIES				
ORIGINAL	14,50,68			
SUPPLEMENTARY	1,18,16	15,68,84	9,48,61	(-)6,20,23
<b>TOTAL VOTED</b>				
<b>Original</b>	<b>91,84,45</b>			
<b>Supplementary</b>	<b>1,39,16</b>	<b>93,23,61</b>	<b>76,61,42</b>	<b>(-)16,62,19</b>
<b>Surrendered</b>				<b>16,37,82</b>
<b>CAPITAL</b>				
<b>VOTED</b>				
4403 - CAPITAL OUTLAY ON ANIMAL HUSBANDRY				
ORIGINAL	3,37,55			
SUPPLEMENTARY	19,99	3,57,54	2,09,41	(-)1,48,13

**Grant No. 2 Animal Husbandry and Veterinary Services contd...**

Section and Major Head		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
( ₹ in thousands )				
4405 - CAPITAL OUTLAY ON FISHERIES				
ORIGINAL	1,27,82			
SUPPLEMENTARY	31,06	1,58,88	29,92	(-)1,28,96
<b>TOTAL VOTED</b>				
<b>Original</b>	<b>4,65,37</b>			
<b>Supplementary</b>	<b>51,05</b>	<b>5,16,42</b>	<b>2,39,33</b>	<b>(-)2,77,09</b>
<b>Surrendered</b>				<b>2,62,90</b>

*Notes and comments*

**Revenue**

**Voted**

- (i) **Actual expenditure of ₹ 76,61.42 lakh under the grant includes unadjusted Abstract Contingent bill amounting to ₹ 50.41 lakh.**
- (ii) **Out of saving of ₹ 16,62.19 lakh an amount of ₹ 16,37.82 lakh was anticipated and surrendered.**
- (iii) **This is the sixth year in succession that the grant closed with saving, pointing to overestimation and defective budgeting. The persistant savings for the last five years are detailed below :**

( ₹ in lakhs )			
Year	Total Grant	Actual Expenditure	Savings(-)
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	48,03.18	(-) 6,72.57
2018-19	71,36.25	62,52.78	(-) 8,83.47
2019-20	93,23.61	3,57.54	(-) 89,66.07

**Grant No. 2 Animal Husbandry and Veterinary Services contd...**

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

Head	( ₹ in lakhs )			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
2403 ANIMAL HUSBANDRY				
001 Direction and Administration				
60 Administration				
O	18,00.82			
R (-)	2,32.06	15,68.76	15,67.74	(-)1.02
<p><b>Withdrawal of provision of ₹ 2,32.06 lakh through surrender was due to MR employees got regularized, some bills returned from Pay Accounts Office due to insufficient resources. Reason for ultimate saving of ₹ 1.02 lakh was assigned without any specific reason.</b></p>				
101 Veterinary Services and Animal Health				
07 National Livestock Health and Disease Control Programme				
O	78.68			
R (-)	48.48	30.20	26.03	(-)4.17
<p><b>Actual expenditure was far below the original provision. Further, the surrender of provision by ₹ 48.48 lakh was due to the provision was kept for the unspent of the last financial year 2019-20 and budget provision required for expenditure of the unspent balance for financial year 2019-20. The ultimate saving of ₹ 4.17 lakh was due to the budget provision of ₹ 3.95 lakh was not surrendered as the sanction order of Government of India for the amount of central share for another scheme was received at the fag end of the financial year. But the expenditure could not be done as concurrence of Planning and Finance Department could not be cleared within the stipulated time, and re-appropriation to the other head could not be done.</b></p>				
08 Green Revolution				
O	27.02			
R (-)	27.02	...	...	...

**Surrender of entire provision of ₹ 27.02 lakh was due to the provision was kept in anticipation of central receipt.**

**Grant No. 2 Animal Husbandry and Veterinary Services contd...**

Head	( ₹ in lakhs )			
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
61	Veterinary Hospitals & Dispensaries			
	O	37,69.62		
	S	13.00		
	R (-)	3,41.72	34,40.90	34,39.74 (-)1.16
	<b>Additional provision of ₹ 13.00 lakh was obtained through supplementary in September 2020 proved excessive . Reduction of provision of ₹ 3,41.72 lakh in January 2021 through re-appropriation and surrender was due to the newly recruited livestock assistant who were drawing their salary under regular timescale from salary head and compliance to office memorandum GOS/Fin/Adm/01 dated 18.05.2021 and Muster Roll employees got regularized. Ultimate saving of ₹ 1.16 lakh was assigned without any specific reason.</b>			
102	Cattle and Buffalo Development			
63	Intensive Cattle Development			
	O	75.82		
	R (-)	0.09	75.73	75.51 (-)0.22
	<b>Reduction of provision of ₹ 0.09 lakh through surrender was due to In compliance to office memorandum GOS/Fin/Adm/01 dated 18.05.2021.</b>			
67	Livestock Farm, Karfectar			
	O	2,27.16		
	R (-)	24.42	2,02.74	2,02.74 ...
	<b>Withdrawal of provision by ₹ 24.42 lakh through surrender was as per the direction of the competent authority in the month of September 2020 and in compliance to office memorandum no.GOS/Fin/Adm/01 dated 18.05.2021.</b>			
68	Distribution of Cattle			
	O	0.02		
	R (-)	0.02	...	... ..
	<b>Entire provision of ₹ 0.02 lakh was surrender assigned without any specific reason.</b>			

**Grant No. 2 Animal Husbandry and Veterinary Services contd...**

Head		( ₹ in lakhs )		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
103	Poultry Development			
08	National Livestock Management Programme			
	O	0.01		
	R	...	0.01	...
				(-)0.01
68	Intensive Poultry Development			
	O	1.23		
	S	8.00		
	R (-)	0.04	9.19	7.54
				(-)1.65
	<b>Augmentation of provision by ₹ 8.00 lakh through supplementary demand in September 2020. The provision was further decreased by ₹ 0.04 lakh through surrender was due to in compliance to office memorandum No.GOS/Fin/01 dated 18.05.2022. The reason for ultimate saving of ₹ 1.65 lakh was due to 20 per cent cut off as an austerity measure vide Memo No. GOS/Fin/Adm/01 dated 18.05.2021.</b>			
104	Sheep and Wool Development			
69	Extension of Sheep Breeding Centres			
	O	0.39		
	R (-)	0.05	0.34	0.34
				...
	<b>Reduction of provision by ₹ 0.05 lakh through surrender was due to in compliance to office memorandum no.GOS/Fin/Adm/01 dated 18.05.2021</b>			
105	Piggery Development			
08	National Livestock Management Programme			
	O	2,22.06		
	R (-)	1,43.96	78.10	77.60
				(-)0.50
	<b>Reduction of provision by ₹ 1,43.96 lakh through surrender due to the provision kept for balance corresponding state share for the receipt of the central share and provision was kept in anticipation of central receipt.</b>			

**Grant No. 2 Animal Husbandry and Veterinary Services contd...**

Head		( ₹ in lakhs )		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
70	Intensive Piggery Development			
	O	0.39		
	R (-)	0.02	0.37	(-)0.01
	<b>Reduction of provision by ₹ 0.02 lakh through surrender was due to in compliance to office memorandum no.GOS/Fin/Adm/01 dated 18.05.2021.</b>			
106	Other Live Stock Development			
08	National Livestock Management Programme			
	O	81.00		
	R (-)	81.00	...	...
	<b>The entire provision of ₹ 81.00 lakh was surrender as the provision was kept in anticipation of central receipt.</b>			
71	Goat Breeding			
	O	0.01		
	R	...	0.01	(-)0.01
	<b>Ultimate savings was not intimated.</b>			
73	Yak and other Highlander Livestock Welfare			
	O	20.00		
	R (-)	4.00	16.00	16.00
	<b>Reduction of provision of ₹ 4.00 lakh was surrender due to in compliance to office memorandum no. GOS/Fin/Adm/01 dated 18.05.2021.</b>			
107	Fodder and Feed Development			
08	National Livestock Management Programme			
	O	14.40		
	R (-)	14.40	...	...
	<b>The entire provision of ₹ 14.40 lakh was surrender due as the provision was kept in anticipation of central receipt</b>			



**Grant No. 2 Animal Husbandry and Veterinary Services contd...**

Head		( ₹ in lakhs )		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
73	Pasture Development			
	O	35.87		
	R (-)	7.07	28.80	28.67 (-)0.13
	<b>Reduction of provision of ₹ 7.07 lakh through surrender due to curtailment of 20 per cent expenditure.</b>			
109	Extension and Training			
08	National Livestock Management Programme			
	O	43.51		
	R (-)	32.84	10.67	10.67 ...
	<b>Reduction of provision of ₹ 32.84 lakh through surrender was due to provision of unspent balance of central share and anticipation of central receipt.</b>			
74	Farmer's Training and Extension Programme			
	O	0.21		
	R (-)	0.11	0.10	0.07 (-)0.03
	<b>Surrender of ₹ 0.11 lakh through surrender was due to in compliance to office memorandum no.GOS/Fin/Adm/01 dated 18.05.2021.</b>			
113	Administrative Investigation and Statistics			
08	National Livestock Management Programme			
	O	29.98		
	R (-)	2.97	27.01	26.96 (-)0.05
	<b>Reduction of provision of ₹ 2.97 lakh through surrender was due to anticipation of central receipt which was received during 2020-21.</b>			
2404	DIARY DEVELOPMENT			
102	Dairy Development Projects			
07	State Plan for Dairy Development			
	O	12,78.00		
	R (-)	72.62	12,05.38	12,05.38 ...
	<b>Withdrawal of provision of ₹ 72.62 lakh through surrender as the amount was sanctioned by the cabinet.</b>			

**Grant No. 2 Animal Husbandry and Veterinary Services contd...**

Head	( ₹ in lakhs )			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
<b>Saving mentioned in note (iii) above was partly counter balanced by excess under :</b>				
2405	FISHERIES			
001	Direction and Administration			
60	Establishment			
	O	3,94.29		
	R (-)	49.23	3,45.06	3,44.72
				(-)0.34
<b>Withdrawal of provision of ₹ 49.23 lakh in January 2021 through re-appropriation and surrender as (i) employees of one family one job posted in district offices joined after the submission of the nominal roll and due to covid, Dearness Allowances stopped and transfer of officers (ii) and 20 per cent curtailment.</b>				
83	National Fisheries Development Board			
	O	...		
	S	12.51		
	R	...	12.51	...
				(-)12.51
<b>Reason for final saving of ₹ 12.51 lakh was not intimated (August 2021).</b>				
101	Inland fisheries			
61	Trout Fish Seed			
	O	99.17		
	S	55.65		
	R (-)	2.04	1,52.78	1,49.35
				(-)3.43
<b>Reduction of provision of ₹ 2.04 lakh through surrender due to covid and non-payment of Dearness Allowance. The ultimate of saving of ₹ 3.43 lakh was not intimated (August 2021).</b>				
62	Carps and Cat Fish Seed Production			
	O	1,04.27		
	R (-)	1.19	1,03.08	1,04.19
				(+)1.11
<b>Original provision was reduced to ₹ 1.19 lakh in January 2021 through re-appropriation and surrender due to one family one job posted in district offices and joined their duties after the submission of the nominal roll and 20 per cent curtailment and Dearness Allowance stopped due to corona. The ultimate excess of ₹ 1.11 lakh not intimated (August 2021).</b>				

**Grant No. 2 Animal Husbandry and Veterinary Services contd...**

Head		( ₹ in lakhs )		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
81	Blue Revolution - Integrated Development of Fisheries			
	O	7,81.26		
	S	50.00		
	R (-)	5,54.39	2,76.87	2,76.87 ...
	<b>Reduction of provision of ₹ 5,54.39 lakh through surrender was due to delay in completion of tank by beneficiaries, payment could not be released</b>			
2405	FISHERIES			
101	Inland fisheries			
63	Conservation of Reverine Fisheries			
	O	71.69		
	R	1.92	73.61	73.49 (-)0.12
	<b>Withdrawal of provision of ₹ 1.92 lakh in January 2021 through re-appropriation/surrender was due to one family one job posted in district offices and joined their duties after the submission of nominal roll and 20 per cent curtailment.</b>			
<b>Capital</b>				
<b>Voted</b>				
(i)	<b>Out of saving of ₹ 2,77.09 lakh in Capital section, an amount of ₹ 2,62.90 lakh was anticipated and surrender.</b>			
(ii)	<b>Total expenditure under this grant in Capital side ₹ 2,39.33 lakh did not even reached upto the original provision of ₹ 4,65.37 lakh. Supplementary provision of ₹ 51.05 lakh obtained in September 2020 proved excessive and could have been restricted to token demand.</b>			
(iii)	<b>Saving under the grant occurred as under :</b>			
4403	CAPITAL OUTLAY ON ANIMAL HUSBANDRY			
101	Veterinary services and Animal Health			
	O	1,81.54		
	S	15.00		
	R (-)	79.08	1,17.46	1,14.43 (-)3.03
	<b>Reduction of provision of ₹ 79.08 lakh through surrender was due to delay in supply of cement, work could not progress as planned, provision was kept as matching state share for anticipated central share. Reason for ultimate saving of ₹ 3.03 lakh was due to 20 per cent cut off as an austerity measure.</b>			

**Grant No. 2 Animal Husbandry and Veterinary Services concl...**

Head	( ₹ in lakhs )			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
07 National Livestock Health and Disease Control Programme				
O	6.01			
S	4.99			
R (-)	6.00	5.00	4.98	(-)0.02
<b>Augmentation of provision by ₹ 4.99 lakh through supplementary demand in January 2021. The provision was further decreased by ₹ 6.00 lakh through surrender as the provision was kept as matching state share for anticipated central share.</b>				
08 National Livestock Management Programme				
O	1,50.00			
R (-)	60.00	90.00	90.00	...
<b>Reduction of provision by ₹ 60.00 lakh through surrender due to Resource turned down from Finance Department.</b>				
4405 CAPITAL OUTLAY ON FISHERIES				
101 Inland Fisheries				
72 Scheme Funded by Power Developers				
O	20.00			
S	11.14			
R (-)	10.00	21.14	10.00	(-)11.14
<b>Reduction of provision by ₹ 10.00 lakh through surrender was due to work on progress. The ultimate saving of ₹ 11.14 lakh was not intimated (August 2021).</b>				
73 Scheme funder by NEC				
O	1,07.82			
R (-)	1,07.82	...	...	...
<b>The entire provision was surrender due to heavy snowfall work could not be completed.</b>				

**Grant No. 3 Building and Housing**

Section and Major Head		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
( ₹ in thousands )				
<b>REVENUE</b>				
<b>VOTED</b>				
<b>MAJOR HEAD</b>				
2059 - PUBLIC WORKS				
ORIGINAL	37,14,75			
SUPPLEMENTARY	...	37,14,75	32,63,24	(-)4,51,51
2216 - HOUSING				
ORIGINAL	2,07,14			
SUPPLEMENTARY	...	2,07,14	1,94,70	(-)12,44
<b>TOTAL VOTED</b>				
<b>Original</b>	<b>39,21,89</b>			
<b>Supplementary</b>	<b>...</b>	<b>39,21,89</b>	<b>34,57,94</b>	<b>(-)4,63,95</b>
<b>Surrendered</b>				<b>4,75,09</b>
<b>CAPITAL</b>				
<b>VOTED</b>				
4059 - CAPITAL OUTLAY ON PUBLIC WORKS				
ORIGINAL	22,99,07			
SUPPLEMENTARY	14,02,26	37,01,33	23,94,47	(-)13,06,86
<b>TOTAL VOTED</b>				
<b>Original</b>	<b>22,99,07</b>			
<b>Supplementary</b>	<b>14,02,26</b>	<b>37,01,33</b>	<b>23,94,47</b>	<b>(-)13,06,86</b>
<b>Surrendered</b>				<b>13,06,73</b>

## Grant No. 3 Building and Housing contd...

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

- (i) Actual expenditure of ₹ 34,57.94 lakh under this grant includes unadjusted abstract contingent bill amounting to ₹ 6.47 lakh.
- (ii) Out of saving of ₹ 4,63.95 lakh an amount of ₹ 4,75.09 lakh was anticipated and surrendered.
- (iii) This is the sixth year in succession that the grant closed with saving, pointing to overestimation and imperfect budgeting. The persistent savings for last five years are detailed below :

( ₹ in lakhs )

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
2018-19	33,70.25	31,43.55	(-) 2,26.70
2019-20	42,24.22	40,59.94	(-) 1,64.28

## Head

( ₹ in lakhs )

	Total Grant	Actual Expenditure	Excess (+) Savings (-)
2059 PUBLIC WORKS			
01 Office Buildings			
053 Maintenance and Repairs			
60 Work Charged Establishment			
O	1,78.67		
R (-)	7.98	1,70.69	1,70.96 (+)0.27
<b>Withdrawal of provision by ₹ 7.98 lakh under this head through surrender was stated to be due to quitting of service/retirement, deduction of wages from absentees and absorption of Muster Roll employees to work charged establishment. Final excess of ₹ 0.27 lakh not intimated (August 2021).</b>			
61 Other Maintenance Expenditure			
O	2,05.21		
R (-)	59.70	1,45.51	1,45.43 (-)0.08
<b>Withdrawal of provision by ₹ 59.70 lakh under this head through surrender was stated to be due to quitting of service/retirement, deduction of wages from absentees and curtailment of expenditure.</b>			

**Grant No. 3 Building and Housing contd...**

Head	( ₹ in lakhs )			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
80	General			
001	Direction and Administration			
61	Chief Engineer (Buildings) Establishment			
	O	32,23.53		
	R (-)	3,34.42	28,89.11	29,00.41
				(+)11.30
	<b>Withdrawal of provision by ₹ 3,34.42 lakh through surrender under this head stated to be due to curtailment of expenditure, freezing of Dearness Allowance and cancellation of tour. Reason for ultimate excess of ₹ 11.30 lakh as stated to be due to erroneous conglomeration figures maintained in the books of accounts.</b>			
103	Furnishings			
03	Building and Housing Department			
	O	5.24		
	R (-)	0.72	4.52	4.52
				...
	<b>Reduction of provision by ₹ 0.72 lakh through surrender due to curtailment of expenditure owing to austerity measures.</b>			
104	Lease Charges			
62	Rent for Hired Buildings of Lower Secretariat			
	O	52.10		
	R (-)	10.18	41.92	41.92
				...
	<b>Reduction of provision by ₹ 10.18 lakh through surrender due payment rent at old rate.</b>			
799	Suspense			
03	Building and Housing Department			
	O	50.00		
	R (-)	50.00	...	...
				...
	<b>Reduction of entire provision of ₹ 50.00 lakh through surrender due payment rent at old rate.</b>			

**Grant No. 3 Building and Housing contd...**

Head	( ₹ in lakhs )			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
2216 HOUSING				
05 General Pool Accomodation				
053 Maintenance and Repairs				
60 Work Charged Establishment				
O	91.68			
R (-)	2.73	88.95	88.95	...
<b>Reduction of provision of ₹ 2.73 lakh through surrender due to freezing of Dearness Allowance and nonpayment of arrear to work charged employees.</b>				
61 Other Maintenance Expenditure				
O	90.33			
R (-)	4.07	86.26	85.91	(-)0.35
<b>Reduction of provision by ₹ 4.07 lakh by way of surrender due to curtailment of expenditure owing to austerity measures.</b>				
800 Other Expenditure				
61 Furnishing				
O	25.12			
R (-)	5.28	19.84	19.83	(-)0.01
<b>Reduction of provision by ₹ 5.28 lakh by way of surrender due to curtailment of expenditure owing to austerity measures.</b>				
62 Lease charges (PWD)				
O	0.01			
R (-)	0.01	...	...	...
<b>Reduction of entire token of provision of ₹ 0.01 lakh through surrender in March 2021 reason thereof not intimated (August 2021).</b>				



**Grant No. 3 Building and Housing concl...**

Head	( ₹ in lakhs )			Excess (+) Savings (-)
	Total Grant	Actual Expenditure		
<b>Capital</b>				
<b>Voted</b>				
(i)	<b>Out of saving of ₹ 13,06.86 lakh in Capital section, an amount of ₹ 13,06,73 lakh was anticipated and surrender.</b>			
(ii)	<b>Saving under the Capital section occurred as under :</b>			
4059	CAPITAL OUTLAY ON PUBLIC WORKS			
01	Office Buildings			
051	Construction			
03	Building and Housing Department			
	O	3,45.36		
	R (-)	16.27	3,29.09	3,26.38 (-)2.71
	<b>Reduction of provision by ₹ 16.27 lakh by way of surrender due to delay in progress of work. Ultimate savings of ₹ 2.71 lakh stated to be due to expenditure inadvertently booked under another head of account.</b>			
31	Development of Infrastructure Facilities for Judiciary including Gram Nyayalayas			
	O	2,26.58		
	R (-)	1,95.46	31.12	31.12 ...
	<b>Reduction of provision by ₹ 1,95.46 lakh through surrender due to delay in progress of work.</b>			
60	Other Buildings			
051	Construction			
03	Building and Housing Department			
	O	17,27.13		
	S	14,02.26		
	R (-)	10,95.00	20,34.39	20,36.97 (+)2.58
	<b>Augmentation of provision of ₹ 14,02.26 lakh through supplementary in September 2020 and January 2021 required for construction of Sub-Divisional Magistrate office, boundary fence, gate, co-operative building etc. The provision was reduced by way of surrender of ₹ 10,95.00 due to curtailment of 20 per cent. Reason for excess expenditure of ₹ 2.58 lakh stated to be due to booking of expenditure of another head of account under this head.</b>			

**Grant No. 4 Co-operation**

Section and Major Head		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
( ₹ in thousands )				
<b>REVENUE</b>				
<b>VOTED</b>				
<b>MAJOR HEAD</b>				
2425 - CO-OPERATION				
ORIGINAL	18,92,26			
SUPPLEMENTARY	6,90	18,99,16	15,43,94	(-)3,55,22
<b>TOTAL VOTED</b>				
<b>Original</b>	<b>18,92,26</b>			
<b>Supplementary</b>	<b>6,90</b>	<b>18,99,16</b>	<b>15,43,94</b>	<b>(-)3,55,22</b>
<b>Surrendered</b>				<b>3,45,07</b>
<b>CAPITAL</b>				
<b>VOTED</b>				
4425 - CAPITAL OUTLAY ON CO-OPERATION				
ORIGINAL	2,50,00			
SUPPLEMENTARY	...	2,50,00	2,00,00	(-)50,00
<b>TOTAL VOTED</b>				
<b>Original</b>	<b>2,50,00</b>			
<b>Supplementary</b>	<b>...</b>	<b>2,50,00</b>	<b>2,00,00</b>	<b>(-)50,00</b>
<b>Surrendered</b>				<b>...</b>

## Grant No. 4 Co-operation contd...

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

- (i) Actual expenditure of ₹ 15,43.94 lakh under this grant included unadjusted abstract contingent bills amounting to ₹ 7.14 lakh.
- (ii) In view of final saving ₹ 3,55.22 lakh fund of ₹ 3,45.07 lakh only anticipated for surrender.
- (iii) Total expenditure under revenue side of ₹ 15,43.94 lakh did not reached up to the original provision of ₹ 18,92.26 lakh. Supplementary provision of ₹ 6.90 lakh in September 2020 proved unnecessary.
- (iv) This is the seven years in succession that the grants closed with saving, pointing to over estimated and defective budgeting. The persistent savings for last five years are detailed below :

( ₹ in lakhs )

Year	Total Grant	Actual Expenditure	Savings(-)
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
2018-19	16,85.76	16,67.56	(-) 18.20
2019-20	17,88.43	16,97.63	(-) 90.80

## Head

( ₹ in lakhs )

Total Grant	Actual Expenditure	Excess (+) Savings (-)
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2425 CO-OPERATION

001 Direction and Administration

O	16,65.26			
S	6.90			
R (-)	1,41.04	15,31.12	15,20.97	(-)10.15

**Additional Provision of ₹ 6.90 lakh has been made through supplementary in Septemer 2020 require for payment of wages. The provision was reduced by ₹ 1,41.04 lakh. Net effect of re-appropriation of ₹ 15.00 lakh and surrender of ₹ 1,56.04 lakh due to transfer of employees and purchase of vehicle (Scorpio) for newly appointed Advisor. Reason for ultimate savings of ₹ 10.15 lakh assigned without specific reason.**

## Grant No. 4 Co-operation contd...

Head	( ₹ in lakhs )			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
003 Training				
60 Training				
O	25.00			
R (-)	25.00	...	...	...
101 Audit of Co-operatives				
61 Expenditure on Conduct of Audit				
O	7.00			
R (-)	7.00	...	...	...
<b>Entire provision was withdrawn from above mentioned two sub heads through re-appropriation/surrender due to restriction on mass gathering on Covid-19.</b>				
105 Information and Publicity				
O	20.00			
R (-)	12.03	7.97	7.97	...
107 Assistance to Credit Co-operatives				
62 Assistance to Credit Co-operatives				
O	40.00			
R (-)	40.00	...	...	...
<b>Withdrawn of provision of ₹ 52.03 lakh from above mentioned two sub heads through surrender due to restriction on Covid-19.</b>				
108 Assistance to other Co-operatives				
62 Godowns Assistance				
O	1,00.00			
R (-)	1,00.00	...	...	...
63 Transport Subsidies				
O	20.00			
R (-)	20.00	...	...	...
<b>Entire provision was surrender from above mentioned two sub heads due to Covid-19 restriction.</b>				

**Grant No. 4 Co-operation concl...**

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**Capital****Voted**

Head	( ₹ in lakhs )		
	Total Grant	Actual Expenditure	Excess (+) Savings (-)
<b>(i) Out of saving of ₹ 50.00 lakh no surrender has been made.</b>			
4425	CAPITAL OUTLAY ON CO-OPERATION		
003	Training		
61	Construction of Co-operative Training Institute		
O	2,50.00		
R	...	2,50.00	2,00.00 (-)50.00

**Reason for final saving of ₹ 50.00 lakh was stated due to curtailment of expenditure by 20 per cent of Government order.**

**Grant No. 5 Cultural**

Section and Major Head		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
( ₹ in thousands )				
<b>REVENUE</b>				
<b>VOTED</b>				
<b>MAJOR HEAD</b>				
2205 - ART AND CULTURE				
ORIGINAL	34,57,85			
SUPPLEMENTARY	...	34,57,85	21,36,39	(-)13,21,46
2251 - SECRETARIAT-SOCIAL SERVICES				
ORIGINAL	61,49			
SUPPLEMENTARY	...	61,49	57,37	(-)4,12
<b>TOTAL VOTED</b>				
<b>Original</b>	<b>35,19,34</b>			
<b>Supplementary</b>	<b>...</b>	<b>35,19,34</b>	<b>21,93,76</b>	<b>(-)13,25,58</b>
<b>Surrendered</b>				<b>13,17,83</b>
<b>CAPITAL</b>				
<b>VOTED</b>				
4202 - CAPITAL OUTLAY ON EDUCATION, SPORTS,ART AND CULTURE				
ORIGINAL	18,83,12			
SUPPLEMENTARY	1,50,00	20,33,12	14,63,46	(-)5,69,66
<b>TOTAL VOTED</b>				
<b>Original</b>	<b>18,83,12</b>			
<b>Supplementary</b>	<b>1,50,00</b>	<b>20,33,12</b>	<b>14,63,46</b>	<b>(-)5,69,66</b>
<b>Surrendered</b>				<b>5,59,94</b>

## Grant No. 5 Cultural contd...

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

- (i) **Actual expenditure of ₹ 21,93.76 lakh under the grant includes unadjusted abstract contingent bills amounting to ₹ 2,38.76 lakh.**
- (ii) **Out of saving of ₹ 13,25.58 lakh an amount of ₹ 13,17.83 lakh anticipated and surrendered.**
- (iii) **Saving occurred mainly under :**

Head	( ₹ in lakhs )			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
2205 ART AND CULTURE				
001 Direction and Administration				
O	4,00.57			
R (-)	35.35	3,65.22	3,65.22	...
<b>Surrender of provision of ₹ 35.35 lakh in March 2021 was attributed to (i) non payment of medical claims and DA (ii) non touring of officials and officers (iii) non celebration of State Day and mandatory deduction for austerity measures.</b>				
102 Promotion of Arts and Culture				
60 Establishment				
O	12,76.27			
R (-)	1,43.67	11,32.60	11,32.50	(-)0.10
<b>Surrender of provision of ₹ 1,43.67 lakh in March 2021 was attributed to non payment of medical claims and DA reduction in manpower due to death and resignation and Mandatory deduction for austerity measures.</b>				
63 Sikkim Academi				
O	25.00			
R	...	25.00	20.00	(-)5.00
<b>Reason for final saving of ₹ 5.00 lakh was stated expected resource was not released till the time of surrender of fund.</b>				

## Grant No. 5 Cultural contd...

Head		( ₹ in lakhs )		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
104	Archives			
62	State Archives			
	O	15,59.33		
	R (-)	11,20.40	4,38.93	4,38.93 ...
<b>Surrender of provision of ₹ 11,20.40 lakh in March 2021 was attributed to non payment of medical claims and DA, non payment of bill due to non release of resource.</b>				
105	Public Libraries			
63	State Central and District Libraries			
	O	1,56.68		
	R (-)	14.29	1,42.39	1,42.39 ...
<b>Surrender of provision of ₹ 14.29 lakh in March 2021 was attributed to non payment of medical claims and DA.</b>				
2251	SECRETARIAT-SOCIAL SERVICES			
090	Secretariat			
05	Culture Department			
	O	61.49		
	R (-)	4.12	57.37	57.37 ...
<b>Surrender of provision of ₹ 4.12 lakh in March 2021 was attributed to austerity measures, non payment of medical claims and non perform of tour by officers and officials</b>				

**Capital****Voted**

- (i) **Actual expenditure under the Grant (Capital) ₹ 14,63.46 lakh did not even reach up to the original provision of ₹ 18,83.12 lakh. Supplementary provision of ₹ 1,50.00 lakh made in September 2020 proved unnecessary.**
- (ii) **In view of final saving of ₹ 5,69.66 lakh an amount of ₹ 5,59.94 lakh was anticipated and surrender.**



## Grant No. 5 Cultural concld...

Head	( ₹ in lakhs )			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
(iii) <b>Saving occurred mainly under :</b>				
4202 CAPITAL OUTLAY ON EDUCATION, SPORTS, ART AND CULTURE				
04 Art and Culture				
800 other expenditure				
60 Construction				
O	18,83.12			
S	1,50.00			
R (-)	5,59.94	14,73.18	14,63.46	(-)9.72

**Additional provision of ₹ 1,50.00 lakh through 1st supplementary in November 2020 was mainly made for (i) Land compensation for Prayer Tower and Multi Purpose Christian Community Centre at Nandok, East Sikkim (ii) Construction of Rai Khim at Tadong. Further, withdrawal of provision by ₹ 5,59.94 lakh through surrender was attributed project awaiting Government approval, mandatory deduction and bill not raised by implementing agency.**

**Grant No. 6 Ecclesiastical**

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

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

## 2250 - OTHER SOCIAL SERVICES

ORIGINAL	21,43,30			
SUPPLEMENTARY	8,58	21,51,88	9,43,76	(-)12,08,12
<b>TOTAL VOTED</b>				
<b>Original</b>	<b>21,43,30</b>			
<b>Supplementary</b>	<b>8,58</b>	<b>21,51,88</b>	<b>9,43,76</b>	<b>(-)12,08,12</b>
<b>Surrendered</b>				<b>11,45,02</b>

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

- (i) Actual expenditure of ₹ 9,43.76 lakh under this grant includes unadjusted abstract contingent bill amounting to ₹ 50.47 lakh.
- (ii) Out of saving of ₹ 12,08.12 lakh an amount of ₹ 11,45.02 lakh was anticipated and surrendered.
- (iii) This is the ninth year in succession that the grant closed with saving, pointing to overestimation and imperfect budgeting. The persistent savings for last five years are detailed below :

Year	Total Grant	( ₹ in lakhs )	
		Actual Expenditure	Savings(-)
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
2018-19	37,44.99	28,76.08	(-) 8,68.91
2019-20	24,09.65	23,56.05	(-) 53.60

## Grant No. 6 Ecclesiastical concl...

## (iv) Saving in the Grant as occurred

		( ₹ in lakhs )		
Head	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
2250	OTHER SOCIAL SERVICES			
103	Upkeep of Shrines, Temples etc.			
	O	10,26.00		
	S	8.58		
	R (-)	1,90.78	8,43.80	8,43.73 (-)0.07
<b>Augmentation of provision by ₹ 8.58 lakh through supplementary demand in September 2020. Reduction of provision by ₹ 1,90.78 lakh through surrender stated to be ₹ 100.00 lakh was earmarked for visit of His Hollyness to Sikkim, but reason for surrender of ₹ 90.78 lakh was not intimated (August 2021).</b>				
60	Grants to Monastries, Shrines and Temples			
	O	11,17.30		
	R (-)	9,54.24	1,63.06	1,00.09 (-)62.97
<b>Reduction of provision by ₹ 9,54.24 lakh through surrender in March 2021 was due to non-disbursement of Grants to various religious institution and delay in Construction/renovation of Buddha Gaya temple due to Covid-19. Reason for ultimate saving of ₹ 62.97 lakh was not intimated (August 2021).</b>				

**Grant No. 7 Education**

Section and Major Head		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
( ₹ in thousands )				
<b>REVENUE</b>				
<b>VOTED</b>				
<b>MAJOR HEAD</b>				
2059 - PUBLIC WORKS				
ORIGINAL	1,86,45			
SUPPLEMENTARY	...	1,86,45	1,63,03	(-)23,42
2202 - GENERAL EDUCATION				
ORIGINAL	13,47,89,13			
SUPPLEMENTARY	66,21,31	14,14,10,44	11,93,89,32	(-)2,20,21,12
2203 - TECHNICAL EDUCATION				
ORIGINAL	15,82,44			
SUPPLEMENTARY	...	15,82,44	14,95,36	(-)87,08
2204 - SPORTS AND YOUTH SERVICES				
ORIGINAL	2,79,61			
SUPPLEMENTARY	...	2,79,61	2,28,83	(-)50,78
<b>TOTAL VOTED</b>				
<b>Original</b>	<b>13,68,37,63</b>			
<b>Supplementary</b>	<b>66,21,31</b>	<b>14,34,58,94</b>	<b>12,12,76,53</b>	<b>(-)2,21,82,41</b>
<b>Surrendered</b>				<b>2,21,99,45</b>

## Grant No. 7 Education contd...

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

**CAPITAL****VOTED**

## 4202 - CAPITAL OUTLAY ON EDUCATION, SPORTS,ART AND CULTURE

ORIGINAL	24,92,20			
SUPPLEMENTARY	93,66,70	1,18,58,90	1,01,21,40	(-)17,37,50
<b>TOTAL VOTED</b>				
<b>Original</b>	<b>24,92,20</b>			
<b>Supplementary</b>	<b>93,66,70</b>	<b>1,18,58,90</b>	<b>1,01,21,40</b>	<b>(-)17,37,50</b>
<b>Surrendered</b>				<b>12,55,27</b>

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

- (i) Actual expenditure of ₹ 12,12,76.53 lakh under this grant includes unadjusted abstract contingent bill amounting to ₹ 2,40.05 lakh.
- (ii) Out of saving of ₹ 2,21,82.41 lakh an amount of ₹ 2,21,99.45 lakh was anticipated and surrender prove excessive.
- (iii) Actual expenditure under the grant ₹ 12,12,76.53 lakh did not even reach up to the original provision of ₹ 13,68,37.63 lakh, Supplementary provision of ₹ 66,21.31 lakh made during the year ( ₹ 46,21.31 lakh in September 2020 and ₹ 20,00.00 lakh in March 2021) proved unnecessary.
- (iv) This is the seventh year in succession that the grant closed with saving, pointing to overestimation and imperfect budgeting. The persistent saving for last five years are detailed below :

( ₹ in lakhs )

Year	Total Grant	Actual Expenditure	Savings(-)
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
2018-19	7,82,15.27	6,80,31.35	(-)1,01,83.92
2019-20	12,31,13.44	11,78,44.62	(-) 52,68.82

## Grant No. 7 Education contd...

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

Head	( ₹ in lakhs )			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
2059 PUBLIC WORKS				
60 Other Buildings				
053 Maintenance and Repairs				
60 Work Charged Establishment				
O	1,16.67			
R (-)	13.11	1,03.56	1,10.52	(+)6.96
61 Other Maintenance Expenditure				
O	69.78			
R (-)	17.27	52.51	52.51	...
<b>Surrender of provision of ₹ 30.38 lakh in March 2021 under the above mentioned two heads was attributed to retirement of Muster Roll employees and partly resignation/ discontinuation of service of some one family one job employees and austerity measures taken by the Government vide OM no. GOS/FIN/ADM/01 dated 18.05.2020. Reason for ultimate excess of ₹ 6.96 lakh is settlement of wanting vouchers from Chief Pay &amp; Accounts Office, South voucher no.1369 dated 25.11.2019.</b>				
2202 GENERAL EDUCATION				
01 Elementary Education				
101 Government Primary Schools				
62 Primary Schools				
O	3,25.00			
R (-)	2.00	3,23.00	3,23.00	...
<b>Surrender of provision of ₹ 2.00 lakh was attributed to non release of resource by the Finance Department duly complying OM no. GOS/FIN/ADM/01 dated 18.05.2020 pertaining to Covid-19 pandemic related austerity measures.</b>				
63 Junior High Schools				
O	4,08,70.97			
R (-)	64,27.31	3,44,43.66	3,45,09.99	(+)66.33
<b>Withdrawal of provision ₹ 64,27.31 lakh in March 2021 is net effect of re-appropriation of ₹ 3,29.75 lakh was stated to appointment of ad-hoc employees and surrender of ₹ 67,57.06 lakh was attributed to austerity measures imposed by Finance Department. Reason for excess of ₹ 66.33 lakh was assigned without any specific reason.</b>				

## Grant No. 7 Education contd...

Head		( ₹ in lakhs )		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
107	Teachers Training			
66	Teacher's Training Institute			
	O	4,59.54		
	R (-)	94.71	3,64.83	3,61.13 (-)3.70
67	State Institute of Education			
	O	5,18.40		
	R (-)	88.71	4,29.69	4,29.68 (-)0.01
<b>Surrender of ₹ 1,83.42 lakh in March 2021 under above mentioned two head was attributed to austerity measure implemented by the Finance Department O.M. No. GOS/FIN/ADM/01 dated 18.05.2020. Reason for ultimate saving of ₹ 3.71 lakh stated to fund allotted to the District office could not utilized in time.</b>				
108	Text Books			
	O	7,50.00		
	R (-)	40.00	7,10.00	7,10.00 ...
<b>Withdrawal of provision of ₹ 40.00 lakh through re-appropriation in March 2021 was attributed to 20 per cent curtailment in expenditure imposed by the Finance Department O.M. No. GOS/FIN/ADM/01 dated 18.05.2020.</b>				
800	Other Expenditure			
27	Umbrella Programme for Development of Minorities			
	O	1,83.82		
	R (-)	32.63	1,51.19	1,51.19 ...
28	National Programme of Mid Day Meal in Schools			
	O	10,90.00		
	R (-)	2,65.92	8,24.08	8,24.08 ...
<b>Surrender of provision of ₹ 2,98.55 lakh in March 2021 was attributed to non receipt of fund from Ministry of Human Resource Development and non release of resource by the Finance Department for austerity measures.</b>				

## Grant No. 7 Education contd...

Head		( ₹ in lakhs )		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
29	National Education Mission			
	O	1,28,00.00		
	S	1,10.00		
	R (-)	37,01.61	92,08.39	92,08.39 ...
	<b>Augmentation of provision of ₹ 1,10.00 lakh obtained in Supplementary demand during September 2020 for recurring expenditure of Information &amp; Communication Technology 2019-20, State component. Further, provision is reduced of ₹ 37,01.61 lakh by way of net effect of re-appropriation of ₹ 5,00.00 lakh in March 2021 stated to appointment of ad-hoc staff and surrender of ₹ 42,01.61 lakh was attributed to non receipt of fund from Government of India.</b>			
02	Secondary Education			
001	Direction and Administration			
58	Directorate of Education			
	O	65,96.91		
	R (-)	7,05.93	58,90.98	58,94.79 (+)3.81
	<b>Withdrawal of provision of ₹ 7,05.93 lakh through surrender/re-appropriation was attributed to transfer of employees and major change in classification and austerity measure adopted by the Finance Department O.M. No. GOS/FIN/ADM/01 dated 18.05.2020. Reason for ultimate excess of ₹ 3.81 lakh was state to clearing of wanting voucher of previous year.</b>			
104	Teachers and Other Services			
64	High and Higher Secondary School			
	O	5,48,72.34		
	R (-)	42,73.03	5,05,99.31	5,05,90.77 (-)8.54
	<b>Withdrawal of provision of ₹ 42,73.03 lakh in January 2021 is net effect of surrender of ₹ 44,14.57 lakh was attributed to austerity measure adopted by the Government and re-appropriation of ₹ 1,41.54 lakh was stated to appointment of ad-hoc employees. Reason for eventual saving of ₹ 8.54 lakh was stated due to non submission of bill in time.</b>			
107	Scholarships			
	O	2,01.05		
	R (-)	46.87	1,54.18	1,54.18 ...
	<b>Surrender of provision of ₹ 46.87 lakh was attributed to compliance of O.M. No. GOS/FIN/ADM/01 dated 18.05.2020 pandemic related austerity measure.</b>			



## Grant No. 7 Education contd...

Head		( ₹ in lakhs )		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
03	University and Higher Education			
103	Government Colleges and Institutes			
29	National Education Mission			
	O	53,00.00		
	R (-)	47,27.00	5,73.00	5,73.00 ...
	<b>Withdrawal of provision of ₹ 47,27.00 lakh in March 2021 through surrender/re-appropriation was attributed to non receipt of fund form Ministry of Human Resource Development and 20 per cent curtailment in expenditure adopted vide Finance Department O.M. No. GOS/FIN/ADM/01 dated 18.05.2020 pandemic related austerity measure.</b>			
65	Government Degree College, Gangtok			
	O	17,85.76		
	R (-)	1,91.57	15,94.19	15,90.76 (-)3.43
	<b>Surrender of provision of ₹ 1,91.57 lakh was attributed to compliance of O.M. No. GOS/FIN/ADM/01 dated 18.05.2020 pandemic related austerity measure and non clearance of concerned proposal in time. Reason for eventual saving of ₹ 3.43 lakh was stated due to after surrender of fund the arrear bills were returned by Treasury based on austerity measure adopted by Finance Department.</b>			
66	Sikkim Law College			
	O	3,51.76		
	R (-)	80.72	2,71.04	2,72.22 (+)1.18
67	Sikkim Institute of Higher Nyingma Studies (SIHNS)			
	O	3,60.92		
	R (-)	98.10	2,62.82	2,61.76 (-)1.06
	<b>Surrender of provision of ₹ 98.10 lakh was attributed to compliance of O.M. No. GOS/FIN/ADM/01 dated 18.05.2020 pandemic related austerity measure and late appointment of assistant lecturers owing to Covid-19 pandemic lockdown. Reason for eventual saving of ₹ 1.06 lakh after booking admissible bill towards the end of the financial year.</b>			

## Grant No. 7 Education contd...

Head		( ₹ in lakhs )		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
68	New Degree College, Namchi			
	O	8,10.45		
	R (-)	94.57	7,15.88	(-)0.23
69	Sanskrit Mahavidhalaya, Samdong			
	O	2,06.97		
	R (-)	17.56	1,89.41	(-)0.08
<b>Surrender of provision of ₹ 94.57 lakh and ₹ 17.56 lakh under the above mentioned two heads was attributed to compliance of O.M. No. GOS/FIN/ ADM/01 dated 18.05.2020 pandemic related austerity measure.</b>				
70	Art College at Rhenock			
	O	5,14.06		
	R (-)	37.56	4,76.50	(-)0.01
<b>Withdrawal of provision of ₹ 37.56 lakh in March 2021 through surrender/re-appropriation was attributed to compliance of O.M. No. GOS/FIN/ADM/01 dated 18.05.2020 pandemic related austerity measure and appointment of Ad-hoc</b>				
71	B.Ed College			
	O	1,78.96		
	R (-)	36.78	1,42.18	(-)0.01
72	Establishment of College at Gyalshing			
	O	3,83.41		
	S	63.43	3,19.98	(+)0.01
73	Establishment of New College at Gangtok			
	O	4,65.77		
	R (-)	67.90	3,97.87	(-)0.01

## Grant No. 7 Education contd...

Head	( ₹ in lakhs )			
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
74	Establishment of Science College at Chakung			
	O	2,32.86		
	R	73.98	1,58.88	...
	<b>Withdrawal of provision of ₹ 2,42.09 lakh in February 2021 through surrender/re-appropriation under the above mentioned four heads was attributed to compliance of O.M. No. GOS/FIN/ADM/01 dated 18.05.2020 pandemic related austerity measure and appointment of Ad-hoc employees, transfer of regular employees and regularize of Ad-hoc employees.</b>			
76	Establishment of New Degree College at North Sikkim			
	O	86.43		
	R (-)	0.13	86.30	...
78	Establishment of State Institute of Science & Technology(SIST)			
	O	1,07.92		
	R (-)	1.58	1,06.34	(-)0.48
	<b>Surrender of provision of ₹ 1.71 lakh under the mentioned above two heads was attributed to compliance of O.M. No. GOS/FIN/ADM/01 dated 18.05.2020 pandemic related austerity measure and late appointment of assistant lecturer owing to Covid-19 pandemic lockdown.</b>			
80	General			
001	Direction and Administration			
60	Establishment			
	O	39,19.58		
	S	64,63.72		
	R (-)	8,11.54	95,71.76	(-)20.90
	<b>Augmentation of provision of ₹ 64,63.72 lakh obtained in Supplementary demand (₹ 44,63.72 lakh in September 2020 and ₹ 20,00.00 lakh in March 2021) towards Food Production Equipment Supply, implementation of New Scheme, payment of final bill towards distribution of Laptop and supply of furniture to Tadong College, Chakung College and Dentam College. Further reduction in provision of ₹ 8,11.54 lakh in January 2021 through surrender/re-appropriation was attributed to transfer of employees and 20 per cent curtailment in expenditure imposed by the Finance Department O.M. No. GOS/FIN/ADM/01 dated 18.05.2020. Reason for eventual saving of ₹ 20.90 lakh fund transfer to different BACs/district could not be utilized in time and after surrender of funds the bills were returned by Treasury.</b>			

## Grant No. 7 Education contd...

Head		( ₹ in lakhs )		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
107	Scholarships			
61	Post Metric State Govt. Scholarships			
	O	13,00.00		
	R (-)	1,00.00	12,00.00	...
	<b>Withdrawal of provision of ₹ 1,00.00 lakh in March 2021 through surrender/re-appropriation was attributed to and 20 per cent curtailment in expenditure imposed by the Finance Department O.M. No. GOS/FIN/ADM/01 dated 18.05.2020.</b>			
2203	TECHNICAL EDUCATION			
001	Direction and Administration			
60	Establishment			
	O	15,82.44		
	R (-)	87.06	14,95.38	(-)0.02
	<b>Surrender of provision of ₹ 87.06 lakh was attributed to retirement of Muster Roll employees and partly resignation/discontinuation of service of some one family one job employees and compliance of O.M. No. GOS/FIN/ADM/01 dated 18.05.2020 pandemic related austerity measure.</b>			
2204	SPORTS AND YOUTH SERVICES			
102	Youth Welfare Programme for Students			
61	National Cadet Corps.			
	O	2,79.61		
	R (-)	48.62	2,30.99	(-)2.17
	<b>Surrender of provision of ₹ 48.62 lakh was attributed to retirement of Muster Roll employees and partly resignation/discontinuation of service of some one family one job employees and compliance of O.M. No. GOS/FIN/ADM/01 dated 18.05.2020 pandemic related austerity measure.</b>			
(vi)	<b>Saving in the Grant partly off-set by excess :</b>			
2202	GENERAL EDUCATION			
03	University and Higher Education			
103	Government Colleges and Institutes			
30	Chemical and Equipments			
	O	30.00		
	R	40.57	70.57	(-)0.22
	<b>Additional provision of ₹ 40.57 lakh was made through re-appropriation in March 2021 for payment of supply of books and lab chemicals for PG courses in Government colleges.</b>			

## Grant No. 7 Education contd...

Head	( ₹ in lakhs )			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
75	Establishment of Vocational College at Dentam			
	O	86.25		
	S	47.59		
	R	7.18	1,41.02	1,41.01 (-)0.01
	<b>Augmentation in provision of ₹ 47.59 lakh obtained in supplementary provision in September 2020 towards establishment of Infommation &amp; Technology lab at Dentam college. Further, additional provision of ₹ 7.18 lakh in January 2021 was made through re-appropriation net effect of ₹ 7.35 lakh re-appropriated for regularize of Ad-hoc employees, appointment of Ad-hoc employees and surrender of ₹ 0.17 lakh was stated compliance of O.M. No. GOS/FIN/ADM/01 dated 18.05.2020 pandemic related austerity measure.</b>			
<b>Capital</b>				
<b>Voted</b>				
(i)	<b>Against the saving ₹ 17,37.50 lakh, an amount of ₹ 12,55.27 lakh was anticipated and surrendered was in adequate.</b>			
(ii)	<b>Saving occurred mainly under :</b>			
4202	CAPITAL OUTLAY ON EDUCATION, SPORTS,ART AND CULTURE			
01	General Education			
201	Elementary Education			
70	Buildings			
	O	1,43.58		
	R (-)	44.54	99.04	99.04 ...
	<b>Surrender of provision of ₹ 44.54 lakh was attributed to non receipt of anticipated bills and compliance of O.M. No. GOS/FIN/ADM/01 dated 18.05.2020 pandemic related austerity measure.</b>			
202	Secondary Education			
70	Buildings			
	O	8,12.49		
	S	20,27.00		
	R (-)	5,75.99	22,63.50	22,63.46 (-)0.04
	<b>Augmentation of provision of ₹ 20,27.00 lakh through supplementary demand in January 2021 and re-appropriation of ₹ 5,75.99 lakh in March 2021 is net effect of re-appropriation of ₹ 56.00 lakh was assigned without specific reason and surrender of ₹ 6,31.99 lakh was attributed non receipt of anticipated equivalent central fund, non receipt of anticipated bills and compliance of O.M. No. GOS/FIN/ADM/01 dated 18.05.2020 pandemic related austerity measure.</b>			

## Grant No. 7 Education concld...

Head	( ₹ in lakhs )			
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
203	University and Higher Education			
70	Buildings			
	O	9,76.13		
	S	72,30.27		
	R (-)	1,77.82	80,28.58	75,46.39 (-)4,82.19

**Augmentation of provision of ₹ 72,30.27 lakh through Supplementary demand (₹ 15,43.27 lakh in September 2020 and ₹ 56,87.00 lakh in March 2021) for construction/repairs of various schools, Land Compensation for Sikkim State University and land acquisition for NIT, Khamdong. Further, withdrawal of provision of ₹ 1,77.82 lakh through surrender and re-appropriation in March 2021 was attributed compliance of O.M. No. GOS/FIN/ADM/01 dated 18.05.2020 pandemic related austerity measure. Reason for ultimate saving of ₹ 4,82.19 lakh the fund was provided in supplementary grants hence, anticipated saving could not be surrender.**

02	Technical Education			
103	Technical Schools			
29	National Education Mission			
	O	5,60.00		
	S	59.43		
	R (-)	4,56.92	1,62.51	1,62.51 ...

**Augmentation of provision of ₹ 59.43 lakh was obtained in supplementary demand in January 2021. Further, surrender of ₹ 4,56.92 lakh was attributed to non receipt of anticipated bills and non receipt of anticipated equivalent.**

## Grant No. 8 Election

Section and Major Head	Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
( ₹ in thousands )			
<b>REVENUE</b>			
<b>VOTED</b>			
<b>MAJOR HEAD</b>			
2015 - ELECTIONS			
ORIGINAL	6,96,69		
SUPPLEMENTARY	...	6,96,69	6,11,51
			(-)85,18
<b>TOTAL VOTED</b>			
<b>Original</b>	<b>6,96,69</b>		
<b>Supplementary</b>	<b>...</b>	<b>6,96,69</b>	<b>6,11,51</b>
			<b>(-)85,18</b>
<b>Surrendered</b>			<b>84,51</b>

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

- (i) Actual expenditure of ₹ 6,11.51 lakh under this grant includes unadjusted abstract contingent bill amounting to ₹ 0.07 lakh.
- (ii) Out of saving of ₹ 85.18 lakh an amount of ₹ 84.51 lakh was anticipated and surrendered.

## Head

( ₹ in lakhs )

Head	Total Grant	Actual Expenditure	Excess (+) Savings (-)
2015 ELECTIONS			
102 Electoral Officers			
60 Establishment			
O	4,95.76		
R (-)	43.40	4,52.36	4,52.24
			(-)0.12

**Reduction of provision by ₹ 43.40 lakh was net effect of re-appropriation of ₹ 9.12 lakh for payment in September 2020 due to appointment and posting of Legal Officer and surrender of ₹ 34.28 lakh due to transfer of employees to other department.**

## Grant No. 8 Election concld...

Head	( ₹ in lakhs )			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
106	Charges for conduct of elections to State/Union Territory Legislature			
62	Conduct of Election			
	O	60.01		
	R (-)	50.23	9.78	9.78 ...
	<b>Reduction of provision by ₹ 50.23 lakh through surrender in March 2021 due to non sanction of work "Vertical extension of EVMs/VVPATs" warehouse at Discretionary Access Control, Sichey.</b>			
108	Issue on Photo Identity Cards to Voters			
63	Photo Identity Cards			
	O	41.80		
	R (-)	26.46	15.34	15.34 ...
	<b>Reduction of provision by ₹ 26.46 lakh in march 2021 through re-appropriation. Reason for ultimate surrender was not intimated (August 2021).</b>			
2015	ELECTIONS			
103	Preparation and Printing of Electoral rolls			
08	Election Department			
	O	89.10		
	R	35.58	1,24.68	1,24.68 ...
	<b>Augmentation of provision by ₹ 35.58 lakh in March 2021 through re-appropriation for Payment of bill in respect of M/s.Bharat Electronic Limited, Bangalore and the full payment for Engineers deputed by M/s.Bharat Electrical Ltd. during General Election-2019 was not made during last financial year.</b>			



**Grant No. 9 Excise**

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

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

## 2039 - STATE EXCISE DUTIES

ORIGINAL 8,40,80

SUPPLEMENTARY ... 8,40,80 7,38,98 (-)1,01,82

## 2052 - SECRETARIAT-GENERAL SERVICES

ORIGINAL 3,12,48

SUPPLEMENTARY 9,82 3,22,30 3,20,89 (-)1,41

**TOTAL VOTED****Original 11,53,28****Supplementary 9,82 11,63,10 10,59,87 (-)1,03,23****Surrendered 1,03,11***Notes and comments***Revenue****Voted**

- (i) Actual expenditure of ₹ 10,59.87 lakh under this grant includes unadjusted abstract contingent bill amounting to ₹ 10.85 lakh.
- (ii) Out of saving of ₹ 1,03.23 lakh an amount of ₹ 1,03,11 lakh was anticipated and surrendered.
- (iii) Total expenditure under this grant in Revenue side ₹ 10,59.86 lakh did not even reached up to the original provision of ₹ 11,53.28 lakh. Supplementary provision of ₹ 9.82 lakh obtained in September 2020 proved excessive which could have been restricted to token demand.

## Grant No. 9 Excise concld...

## (iv) Savings in the grant occurred as under :

Head		( ₹ in lakhs )		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
2039	STATE EXCISE			
001	Direction and Administration			
44	Head Office			
	O	5,49.84		
	R (-)	92.00	4,57.84	(-)0.02
	<b>Reduction of provision by ₹ 92.00 lakh through surrender due to less receipt of medical bills.</b>			
62	South & West			
	O	2,90.96		
	R (-)	9.79	2,81.17	(-)0.01
	<b>Reduction of provision by ₹ 9.79 lakh due to transfer of official &amp; 20 per cent curtailment of expenditure.</b>			
2052	SECRETARIAT-GENERAL SERVICES			
090	Secretariat			
09	State Excise Department			
	O	3,12.48		
	S	9.82		
	R (-)	1.32	3,20.98	(-)0.09
	<b>Provision augmented by ₹ 9.82 lakh through supplementary demand in September 2020. The provision was finally reduced by ₹ 1.32 lakh through surrender due to non submission of TA/DA bills.</b>			

**Grant No. 10 Finance**

Section and Major Head	Total Grant/ Actual Expenditure		Excess (+)
	Appropriation		Saving (-)
( ₹ in thousands )			
<b>REVENUE</b>			
<b>VOTED</b>			
<b>MAJOR HEAD</b>			
2020 - COLLECTION OF TAXES ON INCOME AND EXPENDITURE			
ORIGINAL	2,38,91		
SUPPLEMENTARY	...	2,38,91	2,61,21
			(+22,30)
2030 - STAMPS AND REGISTRATION			
ORIGINAL	22,00		
SUPPLEMENTARY	...	22,00	5,49
			(-)16,51
2043 - COLLECTION CHARGES UNDER STATE GOODS			
ORIGINAL	9,20,16		
SUPPLEMENTARY	...	9,20,16	8,23,39
			(-)96,77
2045 - OTHER TAXES AND DUTIES ON COMMODITIES AND SERVICES			
ORIGINAL	36,00,00		
SUPPLEMENTARY	...	36,00,00	36,00,00
			...
2047 - OTHER FISCAL SERVICES			
ORIGINAL	6,00		
SUPPLEMENTARY	...	6,00	28,23
			(+22,23)
2052 - SECRETARIAT-GENERAL SERVICES			
ORIGINAL	49,79,05		
SUPPLEMENTARY	...	49,79,05	48,00,60
			(-)1,78,45

## Grant No. 10 Finance contd...

Section and Major Head			Total Grant/ Actual Expenditure	Excess (+)
			Appropriation	Saving (-)
( ₹ in thousands )				
2054 - TREASURY AND ACCOUNTS ADMINISTRATION				
ORIGINAL	31,59,78			
SUPPLEMENTARY	...	31,59,78	21,95,27	(-)9,64,51
2071 - PENSIONS AND OTHER RETIREMENT BENEFITS				
ORIGINAL	9,54,00,00			
SUPPLEMENTARY	...	9,54,00,00	9,02,88,74	(-)51,11,26
2075 - MISCELLANEOUS GENERAL SERVICES				
ORIGINAL	1,65,62,70			
SUPPLEMENTARY	...	1,65,62,70	24,31,48	(-)1,41,31,22
2235 - SOCIAL SECURITY AND WELFARE				
ORIGINAL	99,01			
SUPPLEMENTARY	...	99,01	27,83	(-)71,18
<b>TOTAL VOTED</b>				
<b>Original</b>	<b>12,49,87,61</b>			
<b>Supplementary</b>	<b>...</b>	<b>12,49,87,61</b>	<b>10,44,62,24</b>	<b>(-)2,05,25,37</b>
<b>Surrendered</b>				<b>2,04,81,17</b>
REVENUE				
<i>CHARGED</i>				
2048 - APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT				
<i>ORIGINAL</i>	<i>12,00,00</i>			
<i>SUPPLEMENTARY</i>	<i>...</i>	<i>12,00,00</i>	<i>12,00,00</i>	<i>...</i>
2049 - INTEREST PAYMENT				
<i>ORIGINAL</i>	<i>5,62,04,31</i>			

## Grant No. 10 Finance contd...

Section and Major Head		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
( ₹ in thousands )				
<i>SUPPLEMENTARY</i>	...	5,62,04,31	5,48,40,76	(-)13,63,55
2075 - MISCELLANEOUS GENERAL SERVICES				
<i>ORIGINAL</i>	2,00,00			
<i>SUPPLEMENTARY</i>	...	2,00,00	2,00,00	...
<b>TOTAL CHARGED</b>				
<i>Original</i>	5,76,04,31			
<i>Supplementary</i>	...	5,76,04,31	5,62,40,76	(-)13,63,55
<i>Surrendered</i>				13,63,35
<b>CAPITAL</b>				
<b>VOTED</b>				
7610 - LOANS TO GOVERNMENT SERVANTS,ETC				
<i>ORIGINAL</i>	1,35,00			
<i>SUPPLEMENTARY</i>	...	1,35,00	...	(-)1,35,00
<b>TOTAL VOTED</b>				
<b>Original</b>	<b>1,35,00</b>			
<b>Supplementary</b>	...	<b>1,35,00</b>	...	<b>(-)1,35,00</b>
<b>Surrendered</b>				<b>1,35,00</b>
<b>CHARGED</b>				
6003 - INTERNAL DEBT OF THE STATE GOVERNMENT				
<i>ORIGINAL</i>	69,67,17			
<i>SUPPLEMENTARY</i>	...	69,67,17	68,77,15	(-)90,02

## Grant No. 10 Finance contd...

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

## 6004 - LOANS AND ADVANCES FROM THE CENTRAL GOVERNMENT

<i>ORIGINAL</i>	11,02,85			
<i>SUPPLEMENTARY</i>	...	11,02,85	10,97,73	(-)5,12
<b>TOTAL CHARGED</b>				
<i>Original</i>	80,70,02			
<i>Supplementary</i>	...	80,70,02	79,74,87	(-)95,15
<i>Surrendered</i>				95,15

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

- (i) Actual expenditure of ₹ 10,44,62.24 lakh under this grant includes unadjusted Abstract Contingent bill amounting to ₹ 4.33 lakh.
- (ii) Out of saving of ₹ 2,05,25.37 lakh an amount of ₹ 2,04,81,17 lakh was anticipated and surrendered.
- (iii) This is the twelfth year in succession that the grant closed with saving, pointing to overestimation and imperfect budgeting. The persistent savings for last five years are detailed below :

( ₹ in lakhs )

Year	Total Grant	Actual Expenditure	Savings(-)
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
2018-19	9,99,45.53	8,31,33.26	(-) 1,68,12.27
2019-20	13,35,59.08	10,11,20.47	(-) 3,24,38.61

## Grant No. 10 Finance contd...

Head		( ₹ in lakhs )		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
2030	STAMPS AND REGISTRATION			
01	Stamps-Judicial			
101	Cost of Stamps			
	O	16.50		
	R (-)	11.01	5.49	5.49 ...
	<b>Reduction of provision ₹ 11.01 lakh through surrender was attributed mainly due to non submission of bills.</b>			
02	Stamps-Non-Judicial			
101	Cost of Stamps			
	O	5.50		
	R (-)	5.50	...	... ..
	<b>Withdrawal of provision by ₹ 5.50 lakh through surrender due to non receipt of bills.</b>			

Head		( ₹ in lakhs )		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
2043	COLLECTION CHARGES UNDER STATE GOODS AND SERVICES TAX			
101	Collection Charges			
	O	9,20.16		
	R (-)	93.81	8,26.35	7,15.60 (-)1,10.75
	<b>Reduction of provision by ₹ 93.81 lakh in January 2021 was net effect of re-appropriation of ₹ 7.09 lakh for due to curtailment of expenditure and surrender of ₹ 88.12 lakh due to non receipt medical bills, adoption austerity measure. Reason for ultimate savings of ₹ 1,10.75 lakh due to transfer of employees, misclassification expenditure under sub minor head.</b>			
2052	SECRETARIAT-GENERAL SERVICES			
090	Secretariat			
10	Finance Department			
	O	49,79.05		
	R (-)	1,77.74	48,01.31	47,98.68 (-)2.63
	<b>Reduction of provision by ₹ 1,77.74 lakh through surrender was due to transfer of staff, curtailment of provision and non receipt of bills.</b>			

## Grant No. 10 Finance contd...

Head	( ₹ in lakhs )			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
2054	TREASURY AND ACCOUNTS ADMINISTRATION			
096	Pay and Accounts Offices			
	O	22,06.45		
	R (-)	9,36.14	12,70.31	12,70.28 (-)0.03
	<b>Reduction of provision by ₹ 9,36.14 lakh in March 2021 through re-appropriation of ₹ 40.59 lakh and surrender of ₹ 976.73 lakh was due to transfer of staff due to non posting of staff, cancellation of tour of Information &amp; Technology personals, curtailment of 20 per cent expenditure.</b>			
098	Local Fund Audit			
	O	1,33.08		
	R (-)	10.46	1,22.62	1,22.60 (-)0.02
	<b>Reduction of provision by ₹ 10.46 lakh through surrender was due to transfer and retirement of staff.</b>			
800	Other Expenditure			
43	Mission Mode Project (90 10% CSS)			
	O	60.40		
	R (-)	23.05	37.35	37.35 ...
	<b>Reduction of provision by ₹ 23.05 lakh through surrender was due to curtailment of provision and non receipt of bills.</b>			
2071	PENSIONS AND OTHER RETIREMENT BENEFITS			
01	Civil			
101	Superannuation and Retirement Allowances			
	O	4,42,00.00		
	R (-)	93,79.22	3,48,20.78	3,48,20.78 ...
	<b>Withdrawal of provision by ₹ 93,79.22 lakh in March 2021 through re-appropriation of ₹ 28,79.22 due to non increase of Dearness Allowance and surrender of ₹ 65,00.00 lakh due to non receiving of succession certificate.</b>			
105	Family pensions			
	O	1,26,00.00		
	R (-)	24,13.55	1,01,86.45	1,01,86.45 ...
	<b>Withdrawal of provision by ₹ 24.13.55 lakh by way of surrender due to non increase of Dearness Allowance.</b>			



## Grant No. 10 Finance contd...

Head	( ₹ in lakhs )			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
2075 MISCELLANEOUS GENERAL SERVICES				
103 State Lotteries				
10 Finance Department				
O	2,21.20			
R (-)	4.87	2,16.33	2,16.32	(-)0.01
<b>Withdrawal of provision by ₹ 4.87 lakh by way of surrender due to curtailment of fund austerity measure implemented.</b>				
104 Pensions and awards in consideration of distinguished services				
O	0.01			
R	...	0.01	...	(-)0.01
<b>Ultimate savings of token of provision not intimated (August 2021) .</b>				
797 Transfer to Reserve Funds/Deposit Accounts				
61 Special Development Fund (Lottery)				
O	15,00.00			
R (-)	7,50.00	7,50.00	7,50.00	...
<b>Reduction of provision by ₹ 7,50.00 lakh through surrender in March 2021 due to non submission of commission bill by State Bank of Sikkim.</b>				
800 Other expenditure				
O	1,48,41.49			
R (-)	1,33,76.34	14,65.15	14,65.15	...
<b>Reduction of provision by ₹ 1,33,76.34 lakh through surrender in March 2021 due to non submission of commission bill by State Bank of Sikkim and curtailment of expenditure.</b>				

## Grant No. 10 Finance contd...

Head	( ₹ in lakhs )			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
2235	SOCIAL SECURITY AND WELFARE			
60	Other Social Security and Welfare Programmes			
104	Deposit Linked Insurance Scheme - Government Provident Fund			
10	Finance Department			
	O	99.00		
	R (-)	70.16	28.84	27.83 (-)1.01
	<b>Withdrawal of provision by ₹ 70.16 lakh through re-appropriation and surrender for payment of Annual Maintenance Contract of Pension, Group Insurance &amp; Provident Fund software and less claim due to pandemic.</b>			
200	Other Programmes			
10	Finance Department			
	O	0.01		
	R	...	0.01	... (-)0.01
	<b>Saving of ₹ 0.01 lakh token provision was not intimated (August 2021).</b>			
	<b>Saving mentioned in note (iii) above was partly counter balanced by excess under :</b>			
2020	COLLECTION OF TAXES ON INCOME AND EXPENDITURE			
105	Collection charges -Taxes on Professions,Trades Callings and Employment			
	O	2,38.91		
	R	55.37	2,94.28	2,61.21 (-)33.07
	<b>Original provision was augmented by ₹ 55.37 lakh through re-appropriation in March 2021 was net effect of ₹ 77.77 lakh re-appropriation stated to be kept for revision of Pay &amp; Allowance and ₹ 22.40 lakh was surrender attributed mainly saving is due to non-submission of bills.</b>			
2043	COLLECTION CHARGES UNDER STATE GOODS AND SERVICES TAX			
101	Collection Charges			
44	Head Office Establishment			
	O	...		
	R	...	...	1,07.02 (+)1,07.02
	<b>Excess expenditure of ₹ 1,07.02 lakh was due to miss classification.</b>			
66	Jorethang Sub-Division			
	O	...		
	R (-)	1.40	-1.40	0.77 (+)2.17
	<b>Excess expenditure of ₹ 2.17 lakh was due to miss classification.</b>			

## Grant No. 10 Finance contd...

Head	( ₹ in lakhs )			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
<b>Saving mentioned in note (iii) above was partly counter balanced by excess under :</b>				
2047	OTHER FISCAL SERVICES			
110	Goods and Services Tax Network (GSTN) Special Purpose (SPV)			
	O	6		
	R	29.32	35.32	28.23 (-)7.09
<b>Augmentation of provision by ₹ 29.32 lakh in January 2021 by re-appropriation due to excess state share received. Ultimate savings of ₹ 7.09 lakh due to return of bills from Pay and Accounts Office.</b>				
2054	TREASURY AND ACCOUNTS ADMINISTRATION			
095	Directorate of Accounts and Treasuries			
10	Finance Department			
	O	7,26.85		
	R	5.18	7,32.03	7,32.08 (+)0.05
<b>Augmentation of original provision by ₹ 5.18 lakh in March 2021 through re-appropriation of ₹ 40.33 lakh for payment Annual Maintenance Contract of Pension, Group Insurance &amp; Provident Fund software and due to new muster roll and driver transferred from other department and surrender of ₹ 35.15 lakh due transfer of staff, non-receipt of claims, curtailment of expenditure.</b>				
2071	PENSIONS AND OTHER RETIREMENT BENEFITS			
01	Civil			
102	Commutated value of Pension			
	O	1,02,00.00		
	R	25,99.63	1,27,99.63	1,27,99.63 ...
<b>Original provision was augmented by ₹ 25,99.63 lakh due to increase of Commuted Value of Pension factor in revised pay.</b>				
104	Gratuities			
60	Payment of Gratuities			
	O	1,17,00.00		
	R	19,61.88	1,36,61.88	1,37,47.44 (+)85.56
<b>Augmentation of provision by ₹ 19,61.88 lakh in March 2021 through re-appropriation for payment of revised Death cum Retirement Gratuity from ₹ 10.00 to ₹ 20.00 lakh. The excess expenditure ₹ 85.56 lakh stated to be pension grant is segregated in different detail head. The excess is adjusted in overall through 911 deduct refund.</b>				

## Grant No. 10 Finance contd...

Head	( ₹ in lakhs )			
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
115	Leave Encashment Benefits			
	O	92,00.00		
	R	7,31.26	99,31.27	(+)0.01
	<b>Augmentation of provision by ₹ 7,31.26 lakh in January 2021 through re-appropriation stated to be for payment of revised pay.</b>			
117	Government Contribution of Defined Contribution Pension Scheme			
	O	75,00.00		
	R	13,89.44	88,89.44	...
	<b>Increase of provision by ₹ 13,89.44 lakh in March 2021 through re-appropriation stated to due to increase in number of employees and their subscription.</b>			

**Revenue****Charged**

- (i) Expenditure of ₹ 5,76,04.31 lakh under the Charged also ₹ 14,00.00 lakh which was transferred and credited to Reserved Fund as detailed below :

<u>Dabitable</u>	<u>Major Head Name of Fund</u>	<u>Amount</u>
2048 - Appropriation for reduction or avoidance or debt	<u>8222 - Sinking Fund</u>	₹ 12,00.00 lakh
Transfer to Sinking Fund	<u>8235 - General &amp; other Reserve</u>	₹ 2,00.00 lakh
2075 - Transferred to Gurantee Redemption Fund	<u>Fund - 117 - Guarantee Redemption Fund</u>	

Head	( ₹ in lakhs )			
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
(ii)	<b>Saving under Charged occurred mainly as under :</b>			
2049	INTEREST PAYMENT			
01	Interest on Internal Debt			
101	Interest on Market Loans			
	O	4,19,66.39		
	R (-)	9,00.85	4,10,65.54	(-)0.19
	<b>Withdrawal of provision by ₹ 9,00.85 lakh was net effect of ₹ 75.22 lakh in March 2021 through re-appropriation was stated to be due to less payment of interest during the year than anticipated and also due to reschedule of loan, surrender of ₹ 8,25.63 lakh due to provision kept for payment of half yearly interest against borrowing, however the State Government had raised the major portion of Borrowings only after second quarter.</b>			

## Grant No. 10 Finance contd...

Head		( ₹ in lakhs )		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
200	Interest on Other Internal Debts			
61	General Insurance Corporation			
	<i>O</i>	0.01		
	<i>R (-)</i>	0.01	...	...
62	Rural Electrification Corporation			
	<i>O</i>	1,00.61		
	<i>R (-)</i>	10.26	90.35	90.35
65	Bank Over draft			
	<i>O</i>	0.01		
	<i>R (-)</i>	0.01	...	...
	<b>Withdrawal of provision by ₹ 0.01 lakh, ₹ 10.26 lakh and ₹ 0.01 lakh on the above three cases through surrender in March 2021 stated to be due to re-scheduling of loan.</b>			
03	Interest on Small Savings, Provident Funds etc			
111	Interest on Other Deposit and A/cs.			
60	State Compensatory Afforestation (SCA)			
	<i>O</i>	16,80.00		
	<i>R (-)</i>	4,78.65	12,01.35	12,01.35
	<b>Reduction of provision by ₹ 4,78.65 lakh by way of surrender in March 2021 stated to be due to re-scheduling of interest rate by Government of India.</b>			
04	Interest on Loans and Advances from Central Government			
101	Interest on Loans for State/Union Territory Plan Schemes			
69	Block Loans			
	<i>O</i>	6,10.54		
	<i>R (-)</i>	48.79	5,61.75	5,61.76
	<b>Reduction of provision by ₹ 48.79 lakh by way of surrender in March 2021 stated to be due to re-schedule of loan.</b>			

## Grant No. 10 Finance contd...

Head	( ₹ in lakhs )			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
2049 INTEREST PAYMENT				
01 Interest on Internal Debts				
200 Interest on Other Internal Debts				
60 Life Insurance Corporation of India				
<i>O</i>	5,34.60			
<i>R</i>	0.19	5,34.79	5,34.79	...
<b>Augmentation of provision by ₹ 0.19 lakh November 2020 through re-appropriation was due to regularisation interest payment on LIC loan during year.</b>				
66 NABARD				
<i>O</i>	9,87.96			
<i>R</i>	0.30	9,88.26	9,88.26	...
<b>Increase of provision by ₹ 0.30 lakh by way of re-appropriation in March 2021 stated to be due to re-schedule of loan.</b>				
03 Interest on Small Savings, Provident Funds etc				
108 Interest on Insurance and Pension Fund				
68 Sikkim State Government Employees Group Insurance Scheme				
<i>O</i>	5,60.00			
<i>R</i>	74.73	6,34.73	6,34.73	...
<b>Increase of provision by ₹ 74.73 lakh by way of re-appropriation in March 2021 stated to be due to re-schedule of loan.</b>				
<b>Capital</b>				
<b>Voted</b>				
(i) Savings occurred are as under :				
7610 LOANS TO GOVERNMENT SERVANTS, ETC.				
201 House Building Advances				
61 House Building Advances to A.I.S. Officers				
<i>O</i>	1,25.00			
<i>R (-)</i>	1,25.00	...	...	...

## Grant No. 10 Finance contd...

Head	( ₹ in lakhs )			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
202 Advances for purchase of Motor Conveyances				
62 Motor Conveyance to State Govt. Employees				
O	10.00			
R (-)	10.00	...	...	...

**Reduction of ₹ 1,25.00 lakh and ₹ 10.00 lakh through surrender on the above two cases in March 2021 due to less demand of House Building Advance loan for AIS Officer.**

**Capital****Charged**

- (i) **Expenditure nil under this grant**
- (ii) **Out of saving of ₹ 1,35.00 lakh an amount of ₹ 1,35.00 lakh was anticipated and surrendered.**

Head	( ₹ in lakhs )			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
6003 INTERNAL DEBT OF THE STATE GOVERNMENT				
101 Market Loans				
60 Market Loans bearing Interest				
O	0.01			
R (-)	0.01	...	...	...
104 Loans from General Insurance Corporation of India				
60 Loan for Housing				
O	0.01			
R (-)	0.01	...	...	...

## Grant No. 10 Finance conclud...

Head	( ₹ in lakhs )			
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
105	Loans from NABARD			
61	Loan for Rural Infrastructural Development			
	<i>O</i>	40,93.09		
	<i>R (-)</i>	90.00	40,03.09	40,03.09 ...
106	Compensation and other Bonds			
66	Special Power Bonds			
	<i>O</i>	0.01		
	<i>R (-)</i>	0.01	...	... ..

**Anticipated saving of ₹ 0.01 lakh, ₹ 0.01 lakh, ₹ 90.00 lakh and ₹ 0.01 lakh on the above four cases were surrendered in March 2021 due to re-scheduling of loan.**

## 6004 LOANS AND ADVANCES FROM THE CENTRAL GOVERNMENT

02 Loans for State/Union Territory Plan Schemes

101 Block Loans

*O* 4,91.35*R (-)* 5.12 4,86.23 4,63.35 (-)22.88

**Reduction of provision by ₹ 5.12 lakh through surrender in March 2021 due to re-scheduling of loan. Reason for ultimate savings of ₹ 22.88 lakh was stated that the original provision for Major Head 6004 - 09 was kept before launched the scheme by Government of India, the fund were released after passing of Annual Budget 2020-21.**

**The above mentioned savings was partly counter balanced by excess under :**

09 Other Loans for States/Union Territory with Legislature Schemes

101 Block Loans

*O* ... .. 22.87 (+)22.87

**Expenditure incurred without provision was stated that the original provision was kept under Major Head 6004 - 02 - 101 in advertently before launched the Government of India Scheme the fund was released only after passing the Annual Budget 2020-21 and final excess occurred under the head.**



**Grant No. 11 Food and Civil Supplies**

Section and Major Head		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
( ₹ in thousands )				
<b>REVENUE</b>				
<b>VOTED</b>				
<b>MAJOR HEAD</b>				
2408 - FOOD STORAGE AND WAREHOUSING				
ORIGINAL	20,68,01			
SUPPLEMENTARY	3,30,00	23,98,01	21,38,49	(-)2,59,52
3456 - CIVIL SUPPLIES				
ORIGINAL	2,14,20			
SUPPLEMENTARY	...	2,14,20	1,70,74	(-)43,46
3475 - OTHER GENERAL ECONOMIC SERVICES				
ORIGINAL	3,14,92			
SUPPLEMENTARY	...	3,14,92	2,25,51	(-)89,41
<b>TOTAL VOTED</b>				
<b>Original</b>	<b>25,97,13</b>			
<b>Supplementary</b>	<b>3,30,00</b>	<b>29,27,13</b>	<b>25,34,74</b>	<b>(-)3,92,39</b>
<b>Surrendered</b>				<b>3,86,85</b>
<b>CAPITAL</b>				
<b>VOTED</b>				
4408 - CAPITAL OUTLAY ON FOOD STORAGE AND WAREHOUSING				
ORIGINAL	16,68,00			
SUPPLEMENTARY	...	16,68,00	5,14,63	(-)11,53,37

**Grant No. 11 Food and Civil Supplies contd...**

Section and Major Head	Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
( ₹ in thousands )			
<b>5475 - CAPITAL OUTLAY ON OTHER GENERAL ECONOMIC SERVICES</b>			
ORIGINAL	2,45,00		
SUPPLEMENTARY	...	2,45,00	61,61 (-)1,83,39
<b>TOTAL VOTED</b>			
<b>Original</b>	<b>19,13,00</b>		
<b>Supplementary</b>	<b>...</b>	<b>19,13,00</b>	<b>5,76,24 (-)13,36,76</b>
<b>Surrendered</b>			<b>13,36,76</b>

*Notes and comments*

**Revenue**

**Voted**

- (i) Actual expenditure of ₹ 25,34.74 lakh under this grant includes unadjusted abstract contingent bill amounting to ₹ 0.17 lakh.
- (ii) Out of saving of ₹ 3,92.39 lakh an amount of ₹ 3,86.85 lakh was anticipated and surrendered.
- (iii) Total expenditure under this grant in revenue side ₹ 25,34.74 lakh did not even reached upto the original provision of ₹ 29,27.13 lakh. Supplementary provision of ₹ 3,30.00 lakh obtained in September 2020 proved excessive and could have been restricted original provision.
- (iv) This is the eighth year in succession that the grant closed with saving, pointing to overestimation and imperfect budgeting. The persistent savings for last five years are detailed below :-

Year	Total Grant	( ₹ in lakhs )	
		Actual Expenditure	Savings (-)
2015-16	26,33.19	21,33.06	(-) 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
2018-19	14,86.00	36.89	(-) 14,49.11
2019-20	25,87.40	22,68.80	(-) 3,18.60

**Grant No. 11 Food and Civil Supplies contd...**

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

Head	( ₹ in lakhs )			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
2408	<b>FOOD STORAGE AND WAREHOUSING</b>			
01	<b>Food</b>			
001	<b>Direction and Administration</b>			
	O	18,33.94		
	S	2,80.00		
	R (-)	2,58.22	18,55.72	18,55.59 (-)0.13
	<b>Augmentation of provision by ₹ 2,80.00 lakh through supplementary demand in September 2020. The provision was further decreased by ₹ 2,58.22 lakh through surrender due to (i) retirement of senior officers (ii) due to curtailment of expenditure owing to austerity measures and (iii) non-submission of bills.</b>			
101	<b>Procurement and Supply</b>			
60	<b>Establishment of Food Grain Godowns</b>			
	O	6.07		
	R (-)	0.53	5.54	5.54 ...
	<b>Reduction of provision by ₹ 0.53 lakh through surrender is due to curtailment of expenditure owing to austerity measures.</b>			
3456	<b>CIVIL SUPPLIES</b>			
001	<b>Direction and Administration</b>			
60	<b>Sikkim State Consumer Disputes Redressal Commission</b>			
	O	1,86.97		
	R (-)	31.97	1,55.00	1,50.84 (-)4.16
	<b>Reduction of provision by ₹ 31.97 lakh was the net effect of surrender (i) owing to austerity measures adopted by Finance Department (ii) less tour of staff due to covid and (iii) no cases held in consumer court. Reason for ultimate saving of ₹ 4.16 lakh was due to (i) non-payment of honorarium to Judges and Members (ii) erroneous booking of festival advance and (iii) erroneous booking of wages bills.</b>			

## Grant No. 11 Food and Civil Supplies contd...

Head	( ₹ in lakhs )			
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
61	State Food Commission			
	O	27.23		
	R (-)	7.33	19.90	19.90 ...
	<b>The provision of ₹ 19.90 lakh was utilized fully. Provision of ₹ 7.33 lakh was surrender due to non-payment of medical bills and curtailment of expenditure owing to austerity measures.</b>			
3475	OTHER GENERAL ECONOMIC SERVICES			
106	Regulation of Weights and Measures			
60	Establishment			
	O	55.27		
	R (-)	52.75	2.52	2.93 (+)0.41
	<b>Reduction of provision by ₹ 52.75 lakh through surrender is due to curtailment of expenditure owing to Austerity Measures.</b>			
62	North-East Circle			
	O	1,60.62		
	R	0.22	1,60.84	1,60.09 (-)0.75
	<b>Augmentation of provision by ₹ 0.22 lakh in March 2021 through re-appropriation and Surrender stated to be procurement of weighing scale at Dikchu Food Godown and due to curtailment of expenditure owing to austerity measures.</b>			
63	South-West Circle			
	O	42.30		
	R (-)	4.05	38.25	38.25 ...
	<b>Reduction of provision by ₹ 4.05 lakh in February 2021 through re-appropriation and surrender is due to insufficient fund for procurement of working standard balance and curtailment of expenditure owing to austerity measures.</b>			
64	Quality Control Office, Siliguri			
	O	56.73		
	R (-)	32.22	24.51	24.50 (-)0.01
	<b>Reduction of provision by ₹ 32.22 lakh in February 2021 through re-appropriation and surrender due to new budget allocation to Quality Control Unit, Siliguri was unused due to covid-19 and payment of salaries upto August 2021 from North East circle.</b>			

**Grant No. 11 Food and Civil Supplies concld...**

Head		( ₹ in lakhs )		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
<b>Capital</b>				
<b>Voted</b>				
(v)	<b>Out of saving of ₹ 13,36.76 lakh the whole amount was surrendered.</b>			
4408	CAPITAL OUTLAY ON FOOD STORAGE AND WAREHOUSING			
01	Food			
101	Procurement and Supply			
01	National Food Security Mission			
	O	16,68.00		
	R (-)	11,53.37	5,14.63	5,14.63 ...
	<b>Withdrawal of provision ₹ 11,53.37 lakh through surrender was due to non-submission of bills.</b>			
5475	CAPITAL OUTLAY ON OTHER GENERAL ECONOMIC SERVICES			
102	Civil Supplies			
01	National Food Security Mission			
	O	2,45.00		
	R (-)	1,83.39	61.61	61.61 ...
	<b>Out of original provision of ₹ 2,45.00 lakh, ₹ 1,83.39 lakh was surrendered due to non-completion of the project.</b>			

**Grant No. 12 Forest and Environment**

Section and Major Head		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
( ₹ in thousands )				
<b>REVENUE</b>				
<b>VOTED</b>				
<b>MAJOR HEAD</b>				
2045 - OTHER TAXES AND DUTIES ON COMMODITIES AND SERVICES				
ORIGINAL	...			
SUPPLEMENTARY	7,95,32	7,95,32	7,95,32	...
2402 - SOIL AND WATER CONSERVATION				
ORIGINAL	26,10,50			
SUPPLEMENTARY	...	26,10,50	22,20,00	(-)3,90,50
2406 - FORESTRY AND WILD LIFE				
ORIGINAL	1,91,83,21			
SUPPLEMENTARY	4,48,65	1,96,31,86	1,25,90,75	(-)70,41,11
3435 - ECOLOGY AND ENVIRONMENT				
ORIGINAL	8,88,15			
SUPPLEMENTARY	1	8,88,16	4,33,39	(-)4,54,77
<b>TOTAL VOTED</b>				
<b>Original</b>	<b>2,26,81,86</b>			
<b>Supplementary</b>	<b>12,43,98</b>	<b>2,39,25,84</b>	<b>1,60,39,46</b>	<b>(-)78,86,38</b>
<b>Surrendered</b>				<b>30,48,93</b>

## Grant No. 12 Forest and Environment contd...

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

## 4406 - CAPITAL OUTLAY ON FORESTRY AND WILD LIFE

ORIGINAL	4,40,00		
SUPPLEMENTARY	...	4,40,00	1,09,92
<b>TOTAL VOTED</b>			
<b>Original</b>	<b>4,40,00</b>		
<b>Supplementary</b>	<b>...</b>	<b>4,40,00</b>	<b>1,09,92</b>
<b>Surrendered</b>			<b>3,30,07</b>

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

- (i) Actual expenditure of ₹ 1,60,39,46 lakh under this grant includes unadjusted Abstract Contingent bill amounting to ₹ 11.99 lakh.
- (ii) Out of saving of ₹ 78,86,38 lakh an amount of ₹ 30,48,93 lakh was anticipated and surrendered.
- (iii) Total expenditure under this grant in Revenue side ₹ 1,60,39,45 lakh did not even reached up to the original provision of ₹ 2,39,25,84 lakh. Supplementary provision of ₹ 12,43,98 lakh obtained in September 2020 and January 2021 proved excessive and could have been restricted to token demand.
- (iv) This is the eighth year in succession that the grant closed with saving, pointing to overestimation and imperfect budgeting. The persistent savings for last five years are detailed below :

( ₹ in lakhs )

Year	Total Grant	Actual Expenditure	Savings(-)
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
2018-19	1,73,14.40	1,39,17.34	(-) 33,97.06
2019-20	2,68,84,66	1,54,10,52	(-) 1,14,74,14

## Grant No. 12 Forest and Environment contd...

## (v) Savings occurred are as under :

Head	( ₹ in lakhs )			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
2402 SOIL AND WATER CONSERVATION				
001 Direction and Administration				
13 Forestry and Wildlife Department				
O	7,67.69			
R (-)	39.75	7,27.94	7,27.90	(-)0.04
<b>Reduction of provision by ₹ 39.75 lakh through surrender due to non submission of bills.</b>				
102 Soil Conservation				
38 Integrated Water shed Management Programme (IWMP)				
O	5,00.00			
R (-)	2,87.30	2,12.70	2,12.70	...
<b>Reduction of provision by ₹ 2,87.30 lakh through surrender due to restriction of expenditure within actual receipt of fund.</b>				
800 Other expenditure				
44 Head Office Establishment				
O	13,10.76			
R (-)	62.78	12,47.98	12,47.35	(-)0.63
<b>Reduction of provision by ₹ 62.78 lakh was net effect of ₹ 6.70 lakh re-appropriation and surrender of ₹ 56.08 lakh due to resignation of one family one job employees and for regularisation of muster roll employees.</b>				
2406 FORESTRY AND WILD LIFE				
01 Forestry				
001 Direction and Administration				
O	56,41.68			
R (-)	7,27.92	49,13.76	49,09.02	(-)4.74
<b>Reduction of provision by ₹ 7,27.92 lakh was net effect re-appropriation of ₹ 0.39 lakh and surrender of ₹ 7,27.59 lakh due to regularisation of muster roll employees and non submission of bill. Ultimate savings of ₹ 4.74 lakh stated to be due to late submission of medical reimbursement, TA/DA bills and also curtailment of 20 per cent expenditure by Finance Department.</b>				



## Grant No. 12 Forest and Environment contd...

Head		( ₹ in lakhs )		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
004	Research			
60	Establishment			
	O	1,73.51		
	R (-)	14.44	1,59.07	...
	<b>Reduction of provision by ₹ 14.44 lakh through surrender reason thereof not intimated.</b>			
005	Survey and Utilization of Forest Resources			
63	Demarcation Survey			
	O	84.93		
	R (-)	10.65	74.28	...
	<b>Reduction of provision by ₹ 10.65 lakh through surrender due to late submission of bill.</b>			
64	Working Plan Survey			
	O	3,79.65		
	R (-)	37.52	3,42.13	(-)0.65
	<b>Reduction of provision by ₹ 37.52 lakh through surrender due to regularisation of muster roll employees and late submission of bill.</b>			
013	Statistics			
65	Planning and Statistical Cell			
	O	1,10.19		
	R (-)	15.02	95.17	...
	<b>Reduction of provision by ₹ 15.02 lakh through surrender reason thereof not intimated.</b>			
101	Forest Conservation, Development and Regeneration			
11	National Afforestation Programme (Green India Mission and Forest Management)			
	O	9,90.00		
	R (-)	7,45.00	2,45.00	(-)0.01
	<b>Reduction of provision by ₹ 7,45.00 lakh through surrender stated to restriction of expenditure within actual receipt of fund.</b>			

## Grant No. 12 Forest and Environment contd...

Head	( ₹ in lakhs )			
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
12	Conservation of Natural Resources and Eco-systems			
	O	3,30.00		
	R (-)	1,77.17	1,52.83	1,52.80 (-)0.03
	<b>Reduction of provision by ₹ 1,77.17 lakh was net effect re-appropriation of ₹ 14.38 and surrender of ₹ 1,62.79 lakh stated to be due to non receipt of fund from Government of India.</b>			
66	Forest Protection Schemes			
	O	29,38.95		
	S	4,48.64		
	R (-)	1,11.60	32,75.99	32,75.97 (-)0.02
	<b>Provision augmented by ₹ 4,48.64 lakh through supplementary demand in September 2020. The provision was finally reduced by ₹ 1,11.60 lakh through surrender due to restriction of expenditure within actual receipt of fund and regularisation of muster roll employees.</b>			
102	Social and Farm Forestry			
69	Social Forestry			
	O	4,54.75		
	R (-)	46.87	4,07.88	4,07.84 (-)0.04
	<b>Reduction of provision by ₹ 46.87 lakh through surrender due to late submission of bill.</b>			
70	Farm Forestry			
	O	1,37.74		
	R (-)	40.39	97.35	97.31 (-)0.04
	<b>Reduction of provision by ₹ 40.39 lakh was net effect of re-appropriation ₹ 6.70 lakh under the head and surrender of ₹ 47.09 lakh stated to be due to resignation of some one family one job employees.</b>			
71	Plantation Scheme			
	O	25.94		
	R (-)	1.57	24.37	24.35 (-)0.02
	<b>Reduction of provision by ₹ 1.57 lakh through surrender due to regularisation of muster roll employees.</b>			

## Grant No. 12 Forest and Environment contd...

Head		( ₹ in lakhs )		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
105	Forest Produce			
73	Utilisation Circle			
	O	1,89.33		
	R (-)	24.03	1,65.30	(-)0.02
	<b>Reduction of provision by ₹ 24.03 lakh through surrender due to regularisation of muster roll employees.</b>			
800	Other expenditure			
	O	27.54		
	R (-)	10.33	17.21	...
	<b>Reduction of provision by ₹ 10.33 lakh through surrender due to regularisation of muster roll employees.</b>			
02	Environmental Forestry and Wild Life			
110	Wild Life Preservation			
	O	14,71.46		
	R (-)	1,51.99	13,19.47	(-)0.33
	<b>Reduction of provision by ₹ 1,51.99 lakh was net effect of re-appropriation ₹ 34.81 lakh under the head and surrender of ₹ 1,52.01 lakh stated to be due to resignation of some one family one job employees.</b>			
112	Public Gardens			
	O	6,25.92		
	R (-)	49.84	5,76.08	(+)0.29
	<b>Reduction of provision by ₹ 49.84 lakh through surrender due to non-submission of bill.</b>			
3435	ECOLOGY AND ENVIRONMENT			
03	Environmental Research and Ecological Regeneration			
001	Direction and Administration			
	O	1,78.53		
	R (-)	26.70	1,51.83	...
	<b>Reduction of provision by ₹ 26.70 lakh through surrender due to non-receipt of fund from Government of India.</b>			

## Grant No. 12 Forest and Environment contd...

Head	( ₹ in lakhs )			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
12	Conservation of Natural Resources and Eco-systems			
	O	13.84		
	R (-)	13.84	...	...
	<b>Reduction of entire provision of ₹ 13.84 lakh through surrender due to non-receipt of fund from Government of India.</b>			
101	Conservation Programmes			
12	Conservation of Natural Resources and Eco-systems			
	O	5,48.40		
	S	0.01		
	R (-)	3,29.40	2,19.01	1,62.78 (-)56.23
	<b>Augmentation of provision of ₹ 0.01 lakh obtained in second supplementary demand in January 2021 required for State Share of Central Scheme. Further reduction of provision by ₹ 3,29.40 lakh by way re-appropriation and surrender stated to be due to non receipt of proportionate fund from Government of India. Reason for ultimate savings of ₹ 56.23 not intimated (August 2021).</b>			
04	Prevention and Control of Pollution			
800	Other expenditure			
62	Grants to various Boards			
	O	1,43.00		
	R (-)	28.60	1,14.40	1,14.40 ...
	<b>Reduction of entire provision of ₹ 28.60 lakh through surrender due to restriction of expenditure.</b>			

## Grant No. 12 Forest and Environment concld...

Head	( ₹ in lakhs )			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
(v) <b>Saving in the grant partly counter balance by excess as under :</b>				
2406 FORESTRY AND WILD LIFE				
01 Forestry				
105 Forest Produce				
08 National Livestock Management Programme				
O	1,39.50			
S	0.01			
R	14.85	1,54.36	1,54.31	(-)0.05
<b>Additional provision of ₹ 0.01 lakh in supplementary demand in September 2020 and further enhance the provision by ₹ 14.85 lakh is net effect of ₹ 15.49 lakh was re-appropriation sated non receipt of proportionate fund under the head from Government of India and surrender of ₹ 0.64 lakh was due to restriction of expenditure.</b>				
02 Environmental Forestry and Wild Life				
111 Zoological Park				
61 Development of Himalayan Zoological Park				
O	1,88.21			
R	0.39	1,88.60	1,88.50	(-)0.10
<b>Additional provision by ₹ 0.39 lakh through re-appropriation in March 2021 stated to new recruitment of Vetenary Doctor at Himalayan Zoological Park.</b>				
<b>Capital</b>				
<b>Voted</b>				
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	4,40.00			
R (-)	3,30.07	1,09.93	1,09.92	(-)0.01
<b>Reduction of provision by ₹ 3,30.07 lakh through surrender due to restriction of expenditure within actual receipt of fund.</b>				

### Appropriation : Governor

Section and Major Head	Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
( ₹ in thousands )			
<b>REVENUE</b>			
<b>REVENUE</b>			
<b>CHARGED</b>			
2012 - PRESIDENT, VICE-PRESIDENT/GOVERNOR/ADMINISTRATOR OF UNION TERRITORIES			
<i>ORIGINAL</i>	9,70,39		
<i>SUPPLEMENTARY</i>	...	9,70,39	9,04,20
			(-)66,19
2059 - PUBLIC WORKS			
<i>ORIGINAL</i>	20,30		
<i>SUPPLEMENTARY</i>	...	20,30	20,30
			...
2406 - FORESTRY AND WILD LIFE			
<i>ORIGINAL</i>	20,00		
<i>SUPPLEMENTARY</i>	...	20,00	20,00
			...
2407 - PLANTATIONS			
<i>ORIGINAL</i>			
2515 - OTHER RURAL DEVELOPMENT PROGRAMMES			
<i>ORIGINAL</i>	35,00		
<i>SUPPLEMENTARY</i>	...	35,00	35,00
			...
<b>TOTAL CHARGED</b>			
<i>Original</i>	<b>10,47,19</b>		
<i>Supplementary</i>	...	<b>10,47,19</b>	<b>9,80,99</b>
			<b>(-)66,20</b>
<i>Surrendered</i>			<b>63,74</b>

**Appropriation : Governor contd...**

*Notes and comments*

**Revenue**

**Charged**

- (i) **Actual expenditure of ₹ 9,80.99 lakh under this grant includes unadjusted abstract contingent bill amounting to ₹ 2.16 lakh.**
- (ii) **Out of saving of ₹ 66.19 lakh an amount of ₹ 63.74 lakh was anticipated and surrendered.**
- (iii) **Saving under the grant occurred as under :**

Head		( ₹ in lakhs )		
		Total Appropriation	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>	42.00		
	<i>R (-)</i>	16.38	25.62	25.62
	<b>Reduction of provision by ₹ 16.38 lakh through surrender owing to 30 per cent salary cut of Hon'ble Governor in the wake of Covid-19 pandemic.</b>			...
103	Household Establishment			
	<i>O</i>	5,30.31		
	<i>R (-)</i>	69.14	4,61.17	4,61.19
	<b>Reduction of Provision by ₹ 69.14 lakhs in March 2021 is net effect of reappropriation of ₹ 30.00 lakh and surrender of ₹ 39.14 lakh due to non enhancement of Dearness Allowance and observing austerity measures.</b>			(+ )0.02
2012	PRESIDENT, VICE-PRESIDENT/GOVERNOR/ ADMINISTRATOR OF UNION TERRITORIES			
03	Governor/Administrator of Union Territories			
090	Secretariat			
	<i>O</i>	3,04.83		
	<i>R</i>	11.78	3,16.61	3,16.60
	<b>The provision was finally increased by ₹ 11.78 lakhs net effect of ₹ 20.00 lakhs of reappropriation and surrender of ₹ 8.22 lakh was stated due to (i) settlement of spill over liabilities. (ii) set up of video conferencing hall at old Raj Bhavan (iii) printing of coffee table book of Raj Bhavan.</b>			(-)0.01

**Appropriation : Governor concld...**

Head		( ₹ in lakhs )		
		Total Appropriation	Actual Expenditure	Excess (+) Savings (-)
104	Sumptuary Allowances			
	<i>O</i>	<i>21.00</i>		
	<i>R</i>	<i>10.00</i>	<i>31.00</i>	...

**Increase of provision by ₹ 10.00 lakhs through re-appropriation stated to be due to unanticipated expenditure for visit of official guest of Hon'ble Governor.**



**Grant No. 13 Health and Family Welfare**

Section and Major Head		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
( ₹ in thousands )				
<b>REVENUE</b>				
<b>VOTED</b>				
<b>MAJOR HEAD</b>				
2059 - PUBLIC WORKS				
ORIGINAL	47,31			
SUPPLEMENTARY	...	47,31	41,68	(-)5,63
2210 - MEDICAL AND PUBLIC HEALTH				
ORIGINAL	4,77,43,47			
SUPPLEMENTARY	36,73,00	5,14,16,47	4,35,11,62	(-)79,04,85
2211 - FAMILY WELFARE				
ORIGINAL	25,99,06			
SUPPLEMENTARY	...	25,99,06	22,40,87	(-)3,58,19
2216 - HOUSING				
ORIGINAL	66,71			
SUPPLEMENTARY	...	66,71	37,45	(-)29,26
3454 - CENSUS SURVEYS AND STATISTICS				
ORIGINAL	1,65,57			
SUPPLEMENTARY	...	1,65,57	1,41,72	(-)23,85
<b>TOTAL VOTED</b>				
<b>Original</b>	<b>5,06,22,12</b>			
<b>Supplementary</b>	<b>36,73,00</b>	<b>5,42,95,12</b>	<b>4,59,73,34</b>	<b>(-)83,21,78</b>
<b>Surrendered</b>				<b>34,21,27</b>

## Grant No. 13 Health 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	48,01,00			
SUPPLEMENTARY	1,66,50,00	2,14,51,00	1,79,40,26	(-35,10,74)
<b>TOTAL VOTED</b>				
<b>Original</b>	<b>48,01,00</b>			
<b>Supplementary</b>	<b>1,66,50,00</b>	<b>2,14,51,00</b>	<b>1,79,40,26</b>	<b>(-35,10,74)</b>
<b>Surrendered</b>				<b>6,81,37</b>

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

- (i) Actual expenditure of ₹ 4,59,73,34 lakh under this grant includes unadjusted abstract contingent bill amounting to ₹ 14 lakh.
- (ii) Out of saving of ₹ 83,21,78 lakh an amount of ₹ 34,21,27 lakh was anticipated and surrendered.
- (iii) This is the eighth year in succession that the grant closed with saving, pointing to overestimation and imperfect budgeting. The persistent savings for last six years are detailed below :

( ₹ in lakhs )

Year	Total Grant	Actual Expenditure	Savings(-)
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	2,10,69.61	(-) 25,24.41
2017-18	2,56,13.71	2,39,54.95	(-) 16,58.76
2018-19	4,23,74.86	3,88,31.83	(-) 35,43.03
2019-20	4,23,74.86	3,88,30.63	(-)35,44.23

**Grant No. 13 Health and Family Welfare contd...**

(iv) **Savings in the grant occurred as under :**

Head	( ₹ in lakhs )			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
2059 PUBLIC WORKS				
60 Other Buildings				
053 Maintenance and Repairs				
60 Work Charged Establishment				
O	10.18			
R (-)	5.56	4.62	4.62	...
	<b>Reduction of provision by ₹ 5.56 lakh through surrender, reason thereof not intimated (August 2021).</b>			
61 Other Maintenance Expenditure				
O	37.13			
R (-)	0.07	37.06	37.06	...
	<b>Reduction of provision by ₹ 0.07 lakh through surrender stated to be due to unavoidable circumstances.</b>			
2210 MEDICAL AND PUBLIC HEALTH				
01 Urban Health Services-Allopathy				
001 Direction and Administration				
60 Establishment				
O	29,23.97			
R (-)	3,64.57	25,59.40	25,96.37	(+)36.97
	<b>Reduction of provision by ₹ 3,64.57 lakh through surrender, reason of ultimate excess of ₹ 36.97 lakh has not been intimated (August 2021).</b>			
61 State Health Mechanical Workshop				
O	3,63.23			
R (-)	8.02	3,55.21	3,55.18	(-)0.03
	<b>Reduction of provision by ₹ 8.02 lakh through surrender, reason thereof not intimated (August 2021).</b>			

## Grant No. 13 Health and Family Welfare contd...

Head		( ₹ in lakhs )		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
109	School Health Scheme			
44	Head Office Establishment			
	O	1,02.76		
	R (-)	73.32	29.44	...
<b>Reduction of provision by ₹ 73.32 lakh through surrender, the reason of surrender was not intimated (August 2021).</b>				
110	Hospital and Dispensaries			
61	Central Health Stores			
	O	50,81.85		
	S	5,00.00		
	R (-)	6,39.00	49,42.85	49,41.53 (-)1.32
<b>Provision augmented by ₹ 5,00.00 lakh through supplementary demand in September 2020 required for fuel for ambulance. The provision was finally reduced by ₹ 6,39.00 lakh through re-appropriation in March 2021 to clear pending cumulative state share of National Health Mission programme and emergent purchase of medicines. Reason of ultimate saving of ₹ 1.32 lakh not intimated (August 2021).</b>				
63	Other Hospitals (PMGY)			
	O	85,82.87		
	R (-)	10,26.15	75,56.72	75,52.35 (-)4.37
800	Other Expenditure			
	O	65,16.00		
	S	3,38.00		
	R (-)	57.62	67,96.38	67,56.87 (-)39.51
<b>Augmentation of provision by ₹ 3,38.00 lakh through supplementary demand in September 2020. The provision was finally reduced by ₹ 57.62 lakh through surrender stated to be unavoidable. Reason for ultimate savings of ₹ 39.51 lakh has not been intimated (August 2021).</b>				

## Grant No. 13 Health and Family Welfare contd...

Head	( ₹ in lakhs )			
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
15	National Health Mission including NRHM			
	O	1,43.00		
	R	...	1,43.00	...
				(-)1,43.00
				<b>Saving of entire provision of ₹ 1,43.00 lakh not intimated (August 2021).</b>
64	Indigenous System of Medicines			
	O	29.97		
	R (-)	2.78	27.19	27.08
				(-)0.11
				<b>Reduction of provision by ₹ 2.78 lakh through surrender. Thus ultimate saving ₹ 2.93 lakh occurred, reason thereof not intimated (August 2021).</b>
70	PCPNDT, SADA and Mental Health, Food Safety Act			
	O	40.00		
	R (-)	39.00	1.00	1.00
				...
				<b>Reduction of provision by ₹ 39.00 lakh through surrender to clear pending cumulative state share of National Health Mission programme.</b>
03	Rural Health Services - Allopathy			
101	Health Sub-centres			
	O	32,36.06		
	R (-)	14,74.19	17,61.87	22,53.53
				(+)4,91.66
				<b>Reduction of provision by ₹ 14,74.19 lakh through surrender to clear pending cumulative state share of National Health Mission programme.</b>
103	Primary Health Centres			
	O	38,81.47		
	R (-)	2,96.23	35,85.24	30,79.02
				(-)5,06.22
				<b>Reduction of provision by ₹ 2,96.23 lakh through surrender, the reason for ultimate saving was not intimated (August 2021).</b>
05	Medical Education, Training and Research			
105	Allopathy			
65	Training			
	O	50.00		
	R (-)	12.96	37.04	37.04
				...
				<b>Reduction of provision by ₹ 12.96 lakh through surrender stated to be due to non-submission of bills.</b>

## Grant No. 13 Health and Family Welfare contd...

Head	( ₹ in lakhs )			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
71	Development of Nursing Services			
	O	1,91.74		
	R (-)	56.62	1,35.12	1,36.06 (+)0.94
	<b>Reduction of provision by ₹ 56.62 lakh through surrender reason thereof not intimated (August 2021).</b>			
06	Public Health			
101	Prevention and control of diseases			
15	National Health Mission including NRHM			
	O	45,32.28		
	S	28,00.00		
	R	...	73,32.28	36,67.65 (-)36,64.63
	<b>Augmentation of provision by ₹ 28,00.00 lakh through supplementary demand in September 2020. The actual expenditure was far below the original provision the demand of supplementary provision proved unnecessary. Thus ultimate saving ₹ 36,64.63 lakh occurred, reason thereof not intimated (August 2021).</b>			
66	National Vector Borne Disease Control Programme			
	O	5,57.87		
	R (-)	3,24.09	2,33.78	2,32.97 (-)0.81
	<b>Reduction of provision by ₹ 3,24.09 lakh through surrender reason thereof not intimated (August 2021).</b>			
67	National Tuberculosis Control Programme			
	O	2,58.48		
	R (-)	57.33	2,01.15	2,03.21 (+)2.06
	<b>Reduction of provision by ₹ 57.33 lakh through surrender, ultimate excess of ₹ 2.06 lakh not intimated (August 2021).</b>			
69	National Leprosy Control Programme			
	O	1,35.64		
	R (-)	45.67	89.97	90.44 (+)0.47
	<b>Reduction of provision by ₹ 45.67 through surrender reason thereof not intimated (August 2021).</b>			

## Grant No. 13 Health and Family Welfare contd...

Head		( ₹ in lakhs )		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
102	Prevention of food adulteration			
70	Prevention of Food Adulteration			
	O	1,04.22		
	R (-)	32.82	71.40	(+)0.60
	<b>Reduction of provision by ₹ 32.82 lakh through surrender reason thereof not intimated (August 2021),</b>			
104	Drug control			
71	Drug Cell			
	O	1,02.15		
	R (-)	40.91	61.24	(+)0.88
	<b>Reduction of provision by ₹ 40.91 lakh through surrender reason thereof not intimated (August 2021).</b>			
107	Establishment of Drug Testing Laboratory under AYUSH (100%CSS)			
17	National Mission on Ayush including Mission on Medicinal Plants			
	O	10,60.00		
	R	...	10,60.00	(-)7,22.66
	<b>Reason on ultimate savings of ₹ 7,22.66 lakh not intimated (August 2021).</b>			
112	Public Health Education			
72	Health Campaign			
	O	2,47.66		
	R (-)	37.14	2,10.52	(+)0.11
	<b>Reduction of provision by ₹ 37.14 lakh through surrender and expenditure incurred in excess, reason thereof not intimated (August 2021).</b>			
2211	FAMILY WELFARE			
001	Direction and Administration			
16	Human Resource in Health and Medical Education			
	O	8,10.36		
	R	...	8,10.36	(-)1,22.17
	<b>Reason on ultimate savings of ₹ 1,22.17 lakh not intimated (August 2021).</b>			

**Grant No. 13 Health and Family Welfare contd...**

Head		( ₹ in lakhs )		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
003	Training			
16	Human Resource in Health and Medical Education			
	O	47.89		
	R	...	47.89	29.92
				(-)17.97
				<b>Reason on ultimate savings of ₹ 17.97 lakh not intimated (August 2021).</b>
101	Rural Family Welfare Services			
16	Human Resource in Health and Medical Education			
	O	17,06.13		
	R	...	17,06.13	14,93.44
				(-)2,12.69
				<b>Reason on ultimate savings of ₹ 2,12.69 lakh not intimated (August 2021).</b>
102	Urban Family Welfare Services			
16	Human Resource in Health and Medical Education			
	O	34.68		
	R	...	34.68	29.32
				(-)5.36
				<b>Ultimate savings of ₹ 5.36 lakh not intimated (August 2021).</b>
2216	HOUSING			
05	Genera Pool Accomodation			
053	Maintenance and Repairs			
60	Work Charged Establishment			
	O	33.71		
	R (-)	29.18	4.53	4.45
				(-)0.08
				<b>Reduction of provision by ₹ 29.18 lakh through surrender reason thereof not intimated (August 2021).</b>



## Grant No. 13 Health and Family Welfare contd...

Head	( ₹ in lakhs )			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
3454 CENSUS SURVEYS AND STATISTICS				
02 Surveys and Statistics				
111 Vital Statistics				
60 Registration of Births and Death				
O	1,65.57			
R (-)	23.44	1,42.13	1,41.72	(-)0.41
<b>Reduction of provision by ₹ 23.44 lakh through surrender stated to due to non-payment of honorarium, retirement benefits and transfer of staff.</b>				
<b>Saving increased in note (iv) above was partly counter balance by excess under :</b>				
2210 MEDICAL AND PUBLIC HEALTH				
01 Urban Health Services-Allopathy				
110 Hospital and Dispensaries				
62 S.T.N.M. Hospital, Gangtok				
O	84,59.25			
S	35.00			
R	6,25.40	91,19.65	91,28.78	(+)9.13
<b>Augmentation of Provision by ₹ 35.00 lakh through supplementary demand in September 2020. The provision was further increased by ₹ 6,25.40 lakh through re-appropriation of ₹ 6,76.72 lakh and surrender of ₹ 51.32 lakh due to appointment of new doctors and Para Medics Issuance of regular pay scale orders of 255 Staff Nurse.</b>				
<b>Reason for ultimate excess expenditure incurred by ₹ 9.13 lakh not intimated (August 2021).</b>				
03 Rural Health Services - Allopathy				
800 Other expenditure				
60 National Rural Health Mission				
O	11,43.00			
R	6,00.00	17,43.00	17,43.00	...
<b>Additional provision of ₹ 6,00.00 lakh was made in September 2020 through re-appropriation was attributed to clear pending cumulative sate share of National Head Mission Programme.</b>				

## Grant No. 13 Health and Family Welfare contd...

Head	( ₹ in lakhs )			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
<b>Capital</b>				
<b>Voted</b>				
(i)	<b>Out of saving of ₹ 35,10,74 lakh an amount of ₹ 6,81,37 lakh anticipated and surrendered.</b>			
(ii)	<b>Substantial saving in the grant occurred under :</b>			
4210	CAPITAL OUTLAY ON MEDICAL AND PUBLIC HEALTH			
01	Urban Health Services			
110	Hospital and Dispensaries			
60	Construction			
O	12,26.51			
S	39,30.00			
R (-)	6,80.95	44,75.56	43,78.57	(-)96.99
	<b>Augmentation of provision by ₹ 39,30.00 lakh through supplementary demand in September 2020. The provision was further reduced by ₹ 6,80.95 lakh through surrender due to non submission of bills. Reason for ultimate savings of ₹ 96.99 lakh not intimated. (₹ 9,20.00 lakh in September 2020. ₹ 16.00 lakh in January 2021 and ₹ 30.00 lakh in March 2021).</b>			
03	Medical Education Training and Research			
105	Allopathy			
60	Higher Nursing College			
O	33,88.00			
S	1,27,20.00			
R	...	1,61,08.00	1,33,75.63	(-)27,32.37
	<b>Augmentation of provision by ₹ 1,27,20.00 lakh through supplementary demand in January 2021. Reason for ultimate savings of ₹ 27,32.37 lakh not intimated (August 2021).</b>			

**Grant No. 13 Health and Family Welfare concl...**

Head	( ₹ in lakhs )			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
04 Public Health				
107 Public Health Laboratories				
17 National Mission on Ayush including Mission on Medicinal Plants				
O	1,48.49			
R (-)	0.42	1,48.07	1,48.07	...

**Reduction of provision by ₹ 0.42 lakh through surrender was stated to be due to unavoidable circumstances.**

**Grant No. 14 Home**

Section and Major Head		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
( ₹ in thousands )				
<b>REVENUE</b>				
<b>VOTED</b>				
<b>MAJOR HEAD</b>				
2013 - COUNCIL OF MINISTERS				
ORIGINAL	15,94,96			
SUPPLEMENTARY	2,00,00	17,94,96	15,52,58	(-)2,42,38
2052 - SECRETARIAT-GENERAL SERVICES				
ORIGINAL	19,42,17			
SUPPLEMENTARY	6,45,46	25,87,63	28,23,51	(+ )2,35,88
2056 - JAILS				
ORIGINAL	10,19,31			
SUPPLEMENTARY	...	10,19,31	9,22,87	(-)96,44
2059 - PUBLIC WORKS				
ORIGINAL	1,13,08			
SUPPLEMENTARY	6,45	1,19,53	62,41	(-)57,12
2070 - OTHER ADMINISTRATIVE SERVICES				
ORIGINAL	10,05,69			
SUPPLEMENTARY	...	10,05,69	8,15,73	(-)1,89,96
2075 - MISCELLANEOUS GENERAL SERVICES				
ORIGINAL	24,20			
SUPPLEMENTARY	...	24,20	12,00	(-)12,20

**Grant No. 14 Home contd...**

Section and Major Head		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
( ₹ in thousands )				
2235 - SOCIAL SECURITY AND WELFARE				
ORIGINAL	3,42,78			
SUPPLEMENTARY	...	3,42,78	3,37,21	(-)5,57
<b>TOTAL VOTED</b>				
<b>Original</b>	<b>60,42,19</b>			
<b>Supplementary</b>	<b>8,51,91</b>	<b>68,94,10</b>	<b>65,26,31</b>	<b>(-)3,67,79</b>
<b>Surrendered</b>				<b>3,53,50</b>
<b>CAPITAL</b>				
<b>VOTED</b>				
4059 - CAPITAL OUTLAY ON PUBLIC WORKS				
ORIGINAL	18,26,97			
SUPPLEMENTARY	2,18,00	20,44,97	13,81,48	(-)6,63,49
<b>TOTAL VOTED</b>				
<b>Original</b>	<b>18,26,97</b>			
<b>Supplementary</b>	<b>2,18,00</b>	<b>20,44,97</b>	<b>13,81,48</b>	<b>(-)6,63,49</b>
<b>Surrendered</b>				<b>3,99,83</b>

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

- (i) Actual expenditure of ₹ 65,26.31 lakh under Revenue section of this grant include ₹ 1.67 lakh unadjusted abstract contingent bill.
- (ii) Out of saving of ₹ 3,67.79 lakh an amount of ₹ 3,53.50 lakh surrender proved inadequate.

## Grant No. 14 Home contd...

## (iii) Saving occurred mainly under :

Head	( ₹ in lakhs )			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
2013 COUNCIL OF MINISTERS				
101 Salary of Ministers and Deputy Ministers				
60 Salaries of Chief Minister				
O	23.04			
R (-)	8.18	14.86	14.86	...
61 Salaries of Ministers				
O	1,56.24			
R (-)	34.25	1,21.99	1,21.99	...
<b>Surrender of provision of ₹ 42.43 lakh in March 2021 under the sub heads mentioned above was attributed to Covid-19 pandemic salaries of Hon'ble Chief Minister and Ministers were paid at reduced rate.</b>				
102 Sumptuary and other Allowances				
60 Sumptuary and Other Allowances of Chief Minister				
O	14.52			
R (-)	1.32	13.20	13.20	...
61 Sumptuary and Other Allowances of Ministers				
O	1,16.16			
R (-)	10.56	1,05.60	1,05.60	...

**Surrender of provision of ₹ 11.88 lakh in March 2021 above mentioned two sub-head was attributed due to curtailment of expenditure as per Finance Department Government order dated 18.05.2020.**

## Grant No. 14 Home contd...

Head	( ₹ in lakhs )			
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
104	Entertainment and Hospitality Expenses			
	O	50.00		
	R (-)	30.02	19.98	(-)0.05
	<b>Surrender of ₹ 30.02 lakh in March 2021 was attributed due to curtailment of expenditure vide office order No. GOS/FIN/ADM/01 dated 18.05.2020.</b>			
105	Discretionary grant by Ministers			
61	Discretionary grant by Minister			
	O	82.50		
	R (-)	78.00	4.50	(+)0.71
	<b>Withdrawal of provision of ₹ 78.00 lakh through surrender/re-appropriation was attributed due to (i) curtailment in expenditure as per office order no.GOS/FIN/ADM/01 dated 18.05.2020 (ii) to provide other head for payment of salaries.</b>			
108	Tour Expenses			
60	Tour Expenses of Chief Minister			
	O	75.00		
	R (-)	60.55	14.45	...
61	Tour Expenses of Ministers			
	O	16.50		
	R (-)	3.36	13.14	(-)0.20
800	Other Expenditure			
	O	2,30.00		
	R (-)	1,00.00	1,30.00	(-)0.68

**Withdrawal of provision of ₹ 1,63.91 lakh in March 2021 under the above mentioned three sub-heads through surrender/re-appropriation was attributed due to (i) curtailment of expenditure vide government office order no.GOS/FIN/ADM/01 dated 18.05.2020 and fund provide to other head for purchase of new vehicle for Chairman/Advisor (ii) fund required to other head for payment of salaries.**

## Grant No. 14 Home contd...

Head		( ₹ in lakhs )		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
2056	JAILS			
001	Direction and Administration			
61	State Jail, Rongnek			
	O	6,99.41		
	R (-)	65.58	6,33.83	6,33.55 (-)0.28
<b>Withdrawal of provision of ₹ 65.58 lakh in March 2021 through surrender/re-appropriation was attributed to i) transfer of Senior Superintendent of prison sudden demised of head assistant and nonpayment of dearness allowance ii) austerity measure by Finance Department.</b>				
63	Sub-Jail Namchi			
	O	3,11.90		
	R (-)	27.65	2,84.25	2,83.68 (-)0.57
<b>Surrender of provision of ₹ 27.65 lakh in March 2021 was attributed to retirement, transfer and suspension of personnel and 20 per cent curtailment imposed by Finance Department.</b>				
102	Jail manufactures			
61	State Jail, Rongnek			
	O	5.00		
	R	...	5.00	2.63 (-)2.37
<b>Reason for final saving of ₹ 2.37 lakh has not been intimated (August 2021).</b>				
2059	PUBLIC WORKS			
01	Office Buildings			
053	Maintenance and Repairs			
	O	1,13.08		
	S	6.45		
	R (-)	57.11	62.42	62.41 (-)0.01
<b>Additional provision of ₹ 6.45 lakh obtained through first supplementary demand in September 2020 towards maintenance and repair of Chintan Bhawan. Further, provision reduce by ₹ 57.11 lakh through surrender was attributed 20 per cent cut imposed by Government order dated 18.05.2020.</b>				



## Grant No. 14 Home contd...

Head		( ₹ in lakhs )		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
2070	OTHER ADMINISTRATIVE SERVICES			
115	Guest Houses, Government Hostels etc.			
60	Sikkim House, New Delhi			
	O	9,33.84		
	R (-)	1,84.29	7,49.55	(+)3.56
	<b>Withdrawal of provision of ₹ 1,84.29 lakh in March 2021 through surrender/re-appropriation was stated to be (i) cut imposed by Finance Department order dated 18.05.2020 and fund could not be utilize due to austerity measure ii) additional fund require for payment of wages in revised rate. Reason for ultimate excess of ₹ 3.56 lakh assigned without specific reason.</b>			
61	Sikkim Guest House, Guwahati			
	O	71.85		
	R (-)	5.65	66.20	(-)3.58
	<b>Withdrawal of provision of ₹ 5.65 lakh in October 2020 and March 2021 through surrender/re-appropriation was attributed to i) non claim of Travel Allowance and curtailment of expenditure imposed by government order dated 18.05.2020 ii) transfer and regularisation of staff.</b>			
2075	MISCELLANEOUS GENERAL SERVICES			
104	Pensions and awards in consideration of distinguished services			
	O	24.20		
	R (-)	9.20	15	(-)3.00
	<b>Surrender of provision of ₹ 9.20 lakh in March 2021 was attributed due to curtailment of expenditure vide office order no.GOS/FIN/ADM/01 dated 18.05.2020.</b>			
2235	SOCIAL SECURITY AND WELFARE			
60	Other Social Security and Welfare Programmes			
200	Other Programmes			
15	Home Department			
	O	3,42.78		
	R (-)	5.57	3,37.21	...
	<b>Surrender of provision of ₹ 5.57 lakh in March 2021 was attributed due to no claims were received.</b>			

## Grant No. 14 Home contd...

Head	( ₹ in lakhs )			
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
<b>Saving mentioned in note (iii) above was partly counter balance by excess under :</b>				
2013	COUNCIL OF MINISTERS			
106	Cabinet Secretariat			
60	Establishment			
	O	3,31.00		
	R	87.24	4,18.24	3,56.55 (-)61.69
<b>Increase of provision by ₹ 87.24 lakh is net effect of re-appropriation of ₹ 93.44 lakh in October 2020 and January 2021 was stated fund require for purchase of vehicle for Chairman/Advisor from GEM portal and surrender of amounting to ₹ 6.20 lakh in March 2021 was attributed to curtailment of expenditure vide government order dated 18.05.2020. Reason for ultimate saving of ₹ 61.69 lakh assigned without specific comments.</b>				
2052	SECRETARIAT-GENERAL SERVICES			
090	Secretariat			
15	Home Department			
	O	16,48.61		
	S	6,45.46		
	R	1,47.69	24,41.76	24,37.14 (-)4.62
<b>Augmentation of provision in supplementary demand by ₹ 6,45.46 lakh in September 2020 for purchase of vehicle for newly appointed Chairman/Advisor. Further, additional provision of ₹ 1,47.69 lakh through re-appropriation/ surrender in March 2021 was stated to payment of wages and purchase of vehicle. Reason for ultimate saving of ₹ 4.62 lakh assigned without specific reason.</b>				
44	Home Department			
	O	2,93.56		
	R	92.86	3,86.42	3,50.86 (-)35.56
<b>Increase of provision by ₹ 92.86 lakh is net effect of re-appropriation of ₹ 96.86 lakh in March 2021 was stated for payment of salaries and surrender of ₹ 4.00 lakh in March 2021 was attributed to curtailment of expenditure vide Government order dated 18.05.2020. Reason for ultimate saving of ₹ 35.56 assigned without specific reason.</b>				

## Grant No. 14 Home concld...

Head	( ₹ in lakhs )		
	Total Grant	Actual Expenditure	Excess (+) Savings (-)

**Capital****Voted**

- (i) Out of saving of ₹ 6,63.49 lakh an amount of ₹ 3,99.83 was anticipated and surrender.
- (ii) Total expenditure under this grant capital side of ₹ 13,81.48 lakh did not even reached up to original provision of ₹ 18,26.97 lakh. The supplementary provision of ₹ 2,18.00 lakh obtained in September 2020 proved unnecessary and could have been restricted to token demand.
- (iii) Saving occurred mainly under :

Head	( ₹ in lakhs )		
	Total Grant	Actual Expenditure	Excess (+) Savings (-)
4059 CAPITAL OUTLAY ON PUBLIC WORKS			
01 Office Buildings			
051 Construction			
O	18,26.97		
S	2,18.00		
R (-)	3,99.83	16,45.14	13,81.48 (-)2,63.66

**Additional provision of ₹ 2,18.00 lakh obtained through supplementary demand in September 2020 towards (i) construction of Grade `A' and `B' residential quarters for judicial officers at Balwakhani (ii) acquisition of land for jail, west Sikkim. Further, withdrawal of provision of ₹ 3,99.83 lakh through surrender was attributed to (i) the extent of requisition received from Building and Housing Department (ii) 20 per cent reduction of expenditure imposed vide Government order dated 18.05.2020.**

## Grant No. 15 Horticulture

Section and Major Head		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
( ₹ in thousands )				
<b>REVENUE</b>				
<b>VOTED</b>				
<b>MAJOR HEAD</b>				
2401 - CROP HUSBANDRY				
ORIGINAL	1,27,54,84			
SUPPLEMENTARY	5,00,00	1,32,54,84	1,02,95,62	(-)29,59,22
<b>TOTAL VOTED</b>				
<b>Original</b>	<b>1,27,54,84</b>			
<b>Supplementary</b>	<b>5,00,00</b>	<b>1,32,54,84</b>	<b>1,02,95,62</b>	<b>(-)29,59,22</b>
<b>Surrendered</b>				<b>29,54,07</b>
<b>CAPITAL</b>				
<b>VOTED</b>				
4401 - CAPITAL OUTLAY ON CROP HUSBANDRY				
ORIGINAL	1,51,33			
SUPPLEMENTARY	...	1,51,33	40,39	(-)1,10,94
<b>TOTAL VOTED</b>				
<b>Original</b>	<b>1,51,33</b>			
<b>Supplementary</b>	<b>...</b>	<b>1,51,33</b>	<b>40,39</b>	<b>(-)1,10,94</b>
<b>Surrendered</b>				<b>1,10,94</b>
<i>Notes and comments</i>				
<b>Revenue</b>				
<b>Voted</b>				

## Grant No. 15 Horticulture contd...

- (i) Out of saving of ₹ 29,59.22 lakh an amount of ₹ 29,54.07 lakh was anticipated and surrendered.
- (ii) The total expenditure under the grant ₹ 1,02,95.62 lakh did not even reach upto the original provision of ₹ 1,27,54.84 lakh. Supplementary provision made of ₹ 5,00.00 lakh in September 2020 proved unnecessary.
- (iii) This is the sixth year in succession that the grant under Revenue side closed with saving, pointing to overestimation and defective budgeting. The persistent savings for last five year are detailed below :

Year	Total Grant	( ₹ in lakhs )	
		Actual Expenditure	Savings(-)
2015-16	1,20,89.79	1,12,93.07	(-) 7,96.72
2016-17	1,65,29.60	78,69.64	(-) 86,59.96
2017-18	1,65,29.60	78,69.64	(-) 86,59.96
2018-19	1,64,31.08	1,01,70.81	(-) 62,60.37
2019-20	1,70,90.57	86,26.27	(-) 84,64.30

- (iv) Savings in the grant occurred as under -

Head	( ₹ in lakhs )			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
2401 CROP HUSBANDRY				
001 Direction and Administration				
16 Horticulture Department				
O	55,17.40			
S	5,00.00			
R (-)	3,80.15	56,37.25	56,38.11	(+)0.86
<b>Reduction of provision by ₹ 3,80.15 lakh through surrender due to 20 per cent cut imposed as per O.M No. GOS/FIN/ADM/01 dated 18/5/2020</b>				
104 Agricultural Farms				
16 Horticulture Department				
O	6,01.12			
R (-)	84.53	5,16.59	5,16.58	(-)0.01
<b>Reduction of provision of ₹ 84.53 lakh through surrender was due to retirement, lesser medical claims and curtailment of 20 per cent from the fund allocated.</b>				

## Grant No. 15 Horticulture contd...

Head	( ₹ in lakhs )			
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
119	Horticulture and Vegetable Crops			
02	National Horticultural Mission			
	O	64,49.59		
	R (-)	23,87.46	40,62.13	40,62.13 ...
	<b>Reduction of ₹ 23,87.46 lakh by re-appropriation in March 2021 was due to non-receipt of funds from the Central Ministries and due to non-submission of bills.</b>			
03	National Mission on Sustainable Agriculture			
	O	0.01		
	R (-)	0.01	...	...
	<b>Reduction of provision of ₹ 0.01 lakh due to non utilisation of token provision.</b>			
61	Floriculture			
	O	91.08		
	R (-)	90.71	0.37	0.37 ...
	<b>Surrender of provision of ₹ 90.71 lakh was attributed due to non implementation of scheme and non-receipt of fund form NEC.</b>			
62	Fruits			
	O	24.38		
	R (-)	1.43	22.95	22.95 ...
	<b>Surrender of provision of ₹ 1.43 lakh was due to retirements and lesser medical claims</b>			
63	Progeny Orchards			
	O	11.30		
	R (-)	8.43	2.87	2.86 (-)0.01
800	Other expenditure			
16	Horticulture Department			
	O	9.96		
	R (-)	1.35	8.61	8.61 ...
	<b>Surrender of provision of ₹ 8.43 lakh and ₹ 1.35 lakh was due to 20 per cent cut imposed as per O.M.No.GOS/FIN/ADM/01 dated 18.05.2020.</b>			

**Grant No. 15 Horticulture concl...**

Head	( ₹ in lakhs )			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
<b>Capital</b>				
<b>Voted</b>				
(i)	<b>Out of saving of ₹ 1,10.94 lakh in Capital side an amount of ₹ 1,10.94 lakh was anticipated and surrendered in March 2021.</b>			
4401	CAPITAL OUTLAY ON CROP HUSBANDRY			
800	Other expenditure			
16	Horticulture Department			
O	1,51.33			
R (-)	1,10.94	40.39	40.39	...

**Surrender of ₹ 1,10.94 lakh in March 2021 was due to proposal pending for cabinet sanction and surrender imposed due to savings.**

**Grant No. 16 Commerce and Industries**

Section and Major Head		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
( ₹ in thousands )				
<b>REVENUE</b>				
<b>VOTED</b>				
<b>MAJOR HEAD</b>				
2407 - PLANTATIONS				
ORIGINAL	6,50,00			
SUPPLEMENTARY	...	6,50,00	6,50,00	...
2851 - VILLAGE AND SMALL INDUSTRIES				
ORIGINAL	54,52,14			
SUPPLEMENTARY	10,36,21	64,88,35	35,77,47	(-)29,10,88
2852 - INDUSTRIES				
ORIGINAL	1,35,00			
SUPPLEMENTARY	...	1,35,00	75,00	(-)60,00
<b>TOTAL VOTED</b>				
<b>Original</b>	<b>62,37,14</b>			
<b>Supplementary</b>	<b>10,36,21</b>	<b>72,73,35</b>	<b>43,02,47</b>	<b>(-)29,70,88</b>
<b>Surrendered</b>				<b>29,68,83</b>
<b>CAPITAL</b>				
<b>VOTED</b>				
4860 - CAPITAL OUTLAY ON CONSUMER INDUSTRIES				
ORIGINAL	47,00			
SUPPLEMENTARY	...	47,00	47,00	...



## 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	10,36,20		
SUPPLEMENTARY	...	10,36,20	...
<b>TOTAL VOTED</b>			
<b>Original</b>	<b>10,83,20</b>		
<b>Supplementary</b>	<b>...</b>	<b>10,83,20</b>	<b>47,00</b>
<b>Surrendered</b>			<b>10,36,20</b>

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

- (i) Out of saving of ₹ 29,70.88 lakh an amount of ₹ 29,68.83 lakh was anticipated and surrendered.
- (ii) Total expenditure of ₹ 43,02.47 lakh under this grant includes unadjusted abstract contingent bill amounting to ₹ 1.00 lakh.
- (iii) This is the seventh year 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 lakhs)

Year	Total Grant	Actual Expenditure	Savings(-)
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
2018-19	61,55.40	32,93.59	(-) 28,61.81
2019-20	43,96.03	43,38.24	(-) 57.79

## Grant No. 16 Commerce and Industries contd...

## (iv) Savings in the grant occurred under :

Head	( ₹ in lakhs )			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
2851 VILLAGE AND SMALL INDUSTRIES				
001 Direction and Administration				
60 Directorate of Small Scale Industries				
O	5,51.03			
S	10,36.20			
R (-)	97.86	14,89.37	14,89.36	(-)0.01
	<b>Provision was augmented by ₹ 10,36.20 lakh through supplementary demand in September 2020 was required for repayment of loan. The provision was reduced of ₹ 97.86 lakh due to transfer and non payment of Dearness Allowance, cancellation of tour and austerity measures imposed.</b>			
003 Training				
61 Branch Training Centres				
O	16,86.39			
R (-)	2,18.87	14,67.52	14,65.65	(-)1.87
	<b>The provision was reduced by ₹ 2,18.87 through surrender due to non payment of Dearness Allowance non-submission of medical claims and 19 employees were not recruited and resignation of 2 employees.</b>			
63 Setting up of Heritage/handicraft meuseum at Namchi, South Sikkim (NEC)				
O	19.52			
R (-)	19.52	...	...	...
	<b>Reduction of entire provision by ₹ 19.52 lakh through surrender stated to be in compliance with the austerity measures implemented.</b>			
64 Hand-made paper unit at Melli, South Sikkim (NEC)				
O	50.00			
R (-)	50.00	...	...	...
	<b>Reduction of entire provision by ₹ 50.00 lakh through surrender stated to be in compliance with the austerity measures implemented.</b>			

## Grant No. 16 Commerce and Industries contd...

Head	( ₹ in lakhs )			
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
67	Hand-made Paper Unit at Melli, South Sikkim (NEC State Share)			
	O	25.00		
	R (-)	7.43.	17.57	17.57
				...
	<b>Reduction of provision by ₹ 7.43 lakh through surrender stated to be in compliance with the austerity measures implemented.</b>			
102	Small Scale Industries			
65	Hand Made Paper Unit			
	O	42.13		
	R (-)	3.47	38.66	38.67
				(+)0.01
	<b>The provision was reduced by ₹ 3.47 lakh through surrender due to non payment of Dearness Allowance, non-submission of medical claims and in compliance with the austerity measures implemented.</b>			
66	Other Programmes			
	O	25,06.02		
	S	0.01		
	R (-)	25,00.02	6.01	6.00
				(-)0.01
	<b>Reduction of entire provision by ₹ 25,00.02 lakh through surrender stated to be due to non release of resource and token provision surrendered.</b>			
200	Other Village Industries			
68	District Industries Centre			
	O	2,76.72		
	R (-)	11.66	2,65.06	2,65.04
				(-)0.02
	<b>Reduction of provision by ₹ 11.66 lakh through surrender stated to be due to retirement, transfer of staff, non payment of Dearness Allowance, medical bills and austerity measures imposed.</b>			

**Grant No. 16 Commerce and Industries concl...**

Head		( ₹ in lakhs )		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
2852	INDUSTRIES			
80	General			
800	Other Expenditure			
73	Industrial Development Fund			
	O	60.00		
	R (-)	60.00	...	...
	<b>Reduction of entire provision by ₹ 60.00 lakh through surrender stated to be due to non-receipt of resource.</b>			
	<b>Capital</b>			
	<b>Voted</b>			
7475	LOANS FOR OTHER GENERAL ECONOMIC SERVICES			
101	General Financial Institutions			
60	Loan for SIDICO			
	O	10,36.20		
	R (-)	10,36.20	...	...
	<b>Reduction of entire provision by ₹ 10,36.20 lakh through surrender. Reason for surrender was not intimated (August 2021).</b>			

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

Section and Major Head		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
( ₹ in thousands )				
<b>REVENUE</b>				
<b>VOTED</b>				
<b>MAJOR HEAD</b>				
2220 - INFORMATION AND PUBLICITY				
ORIGINAL	17,21,48			
SUPPLEMENTARY	3,03,40	20,24,88	14,55,25	(-)5,69,63
2251 - SECRETARIAT-SOCIAL SERVICES				
ORIGINAL	25,66			
SUPPLEMENTARY	...	25,66	22,97	(-)2,69
<b>TOTAL VOTED</b>				
<b>Original</b>	<b>17,47,14</b>			
<b>Supplementary</b>	<b>3,03,40</b>	<b>20,50,54</b>	<b>14,78,22</b>	<b>(-)5,72,32</b>
<b>Surrendered</b>				<b>5,47,06</b>

*Notes and comments*

**Revenue**

**Voted**

- (i) The expenditure did not reach even to the original Budget Provision thus the supplementary provision of ₹ 3,03.40 lakh obtained in September 2020 proved unnecessary.
- (ii) Actual expenditure of ₹ 14,78.22 lakh under this grant includes unadjusted abstract contingent bill amounting to ₹ 3,90.40 lakh.
- (iii) Out of saving of ₹ 5,72.32 lakh an amount of ₹ 5,47.06 lakh was anticipated and surrendered

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

Head	( ₹ in lakhs )			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
2220	INFORMATION AND PUBLICITY			
01	Films			
001	Direction and Administration			
60	Establishment			
	O	2,91.99		
	R (-)	1,68.96	1,23.03	1,23.02 (-)0.01
	<b>Reduction of provision by ₹ 1,68.96 lakh through surrender to provide other head for repairs and servicing of vehicles of the department and due to non receipt of medical bills and transfer of officers from Information and Public Relation Department and austerity measures adopted by the Government.</b>			
60	Others			
001	Direction and Administration			
60	Establishment			
	O	2,13.21		
	R (-)	0.69	2,12.52	2,12.52 ...
	<b>The provision was reduced by ₹ 0.69 lakh with net effect of re-appropriation in December 2020 of ₹ 4.27 lakh was attributed for the payment of repairs and servicing of vehicles of the department and surrender of ₹ 4.96 lakh due to austerity measures and non receipt of medical bills and transfer of officers.</b>			
101	Advertising and Visual Publicity			
	O	1,13.93		
	S	3,00.00		
	R (-)	26.40	3,87.53	3,87.25 (-)0.28
	<b>Augmentation of original provision by ₹ 3,00.00 lakh through supplementary demand in March 2021 and finally reduction provision by ₹ 26.40 lakh through surrender due to austerity measures adopted and transfer of officials and non-receipt of medical bill.</b>			

## Grant No. 17 Information and Public Relation concl...

Head		( ₹ in lakhs )		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
102	Information Centres			
	O	2,54.99		
	S	3.40		
	R (-)	13.04	2,45.35	(-)4.30
	<b>Augmentation of original provision by ₹ 3.40 lakh through supplementary demand in September 2020 and finally reduction in provision by ₹ 13.04 lakh through surrender. Surrender stated to be due to austerity measures adopted and transfer of officer and non receipt of medical bills. And the savings occurred due to resignation, transfer and non extension of some of the temporary employees.</b>			
109	Photo Services			
60	Establishment			
	O	2,00.58		
	R (-)	1,71.37	29.21	...
	<b>The provision was reduced by ₹ 1,71.37 lakh through surrender stated to be due to transfer of staff from and non receipt of medical bills and also due to austerity measures adopted.</b>			
110	Publications			
62	Sikkim Herald			
	O	6,46.78		
	R (-)	1,63.91	4,82.87	(-)20.66
	<b>The provision was finally reduced by ₹ 1,63.91 lakh through surrender stated to be due to transfer of staff from the department and non receipt of medical bill and austerity measures adopted. Reason for final savings of ₹ 20.66 lakh is not satisfactory.</b>			
2251	SECRETARIAT-SOCIAL SERVICES			
090	Secretariat			
18	Information and Public Relation Department			
	O	25.66		
	R (-)	2.69	22.97	...
	<b>Reduction of provision by ₹ 2.69 lakh through surrender due to transfer of officials and non receipt of medical bill and also due to austerity measures adopted.</b>			

**Grant No. 18 Information Technology**

Section and Major Head	Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
( ₹ in thousands )			
<b>REVENUE</b>			
<b>VOTED</b>			
<b>MAJOR HEAD</b>			
2852 - INDUSTRIES			
ORIGINAL	8,06,02		
SUPPLEMENTARY	...	8,06,02	5,40,10
			(-)2,65,92
<b>TOTAL VOTED</b>			
<b>Original</b>	<b>8,06,02</b>		
<b>Supplementary</b>	<b>...</b>	<b>8,06,02</b>	<b>5,40,10</b>
			<b>(-)2,65,92</b>
<b>Surrendered</b>			<b>2,65,75</b>

*Notes and comments*

**Revenue**

**Voted**

- (i) Actual expenditure of ₹ 5,40.10 lakh under Revenue side of this grant includes unadjusted abstract contingent bill amounting ₹ 12.57 lakh.
- (ii) Surrender of funds of ₹ 2,65.92 lakh in March 2021 proved inadequate in view of final saving of ₹ 2,65.75 lakh under the grant.



**Grant No. 18 Information Technology concl...**

Head	( ₹ in lakhs )			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
(iii) <b>Savings under the Grant was as under :</b>				
2852 INDUSTRIES				
07 Telecommunication and Electronic Industries				
800 Other expenditure				
19 Information Technology Department				
O	8,06.02			
R (-)	2,65.75	5,40.27	5,40.10	(-)0.17

**The provision reduced by ₹ 2,65.75 lakh through surrender. Reasons for surrender stated to be due to transfer of newly recruited programmers, curtailment of tour due to pandemic and preparation of new Department Project Report.**

**Grant No. 19 Water Resources**

Section and Major Head		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
( ₹ in thousands )				
<b>REVENUE</b>				
<b>VOTED</b>				
<b>MAJOR HEAD</b>				
2702 - MINOR IRRIGATION				
ORIGINAL	83,19,00			
SUPPLEMENTARY	27,25,00	1,10,44,00	27,72,97	(-)82,71,03
2711 - FLOOD CONTROL AND DRAINAGE				
ORIGINAL	10,08,25			
SUPPLEMENTARY	25,17,00	35,25,25	29,37,34	(-)5,87,91
<b>TOTAL VOTED</b>				
<b>Original</b>	<b>93,27,25</b>			
<b>Supplementary</b>	<b>52,42,00</b>	<b>1,45,69,25</b>	<b>57,10,31</b>	<b>(-)88,58,94</b>
<b>Surrendered</b>				<b>57,34,56</b>
<b>CAPITAL</b>				
<b>VOTED</b>				
4711 - CAPITAL OUTLAY ON FLOOD CONTROL PROJECTS				
ORIGINAL	98,00			
SUPPLEMENTARY	40,57,00	41,55,00	41,35,40	(-)19,60
<b>TOTAL VOTED</b>				
<b>Original</b>	<b>98,00</b>			
<b>Supplementary</b>	<b>40,57,00</b>	<b>41,55,00</b>	<b>41,35,40</b>	<b>(-)19,60</b>
<b>Surrendered</b>				<b>19,60</b>

## Grant No. 19 Water Resources contd...

## Notes and comments

## Revenue

## Voted

- (i) Actual expenditure of ₹ 57,10.31 lakh under this grant includes unadjusted abstract contingent bill amounting to ₹ 0.42 lakh
- (ii) Out of saving of ₹ 88,58,94 lakh an amount of ₹ 57,34.56 lakh was anticipated and surrendered.
- (iii) Total expenditure under this grant in revenue side ₹ 57,10.31 lakh did not even reached upto the original provision of ₹ 93,27.25 lakh. Supplementary provision of ₹ 52,42.00 lakh obtained in September 2020 proved excessive and could have been restricted original provision.
- (iv) This is the sixth year in succession that the grant closed with saving, pointing to overestimation and imperfect budgeting. The persistent savings for last five years are detailed below :

Year	Total Grant	( ₹ in lakhs )	
		Actual Expenditure	Saving
2015-16	10453.84	3410.21	(-) 70,43.63
2016-17	16129.95	2994.44	(-) 1,31,35.51
2017-18	17742.91	4362.84	(-) 1,33,80.07
2018-19	1,22,93.65	31,14.58	(-) 91,79.07
2019-20	53,28.16	40,94.17	(-) 12,33.99

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

Head	( ₹ in lakhs )			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
2702 MINOR IRRIGATION				
01 Surface Water				
103 Division Schemes				
60 Original Works				
O	58,19.91			
R (-)	52,62.02	5,57.89	5,53.86	(-)4.03

Surrender of provision by ₹ 52,62.02 lakh in March 2021 was stated to be due to (i) non-receipt of equivalent central share of funds and 20 per cent cut on Budget Estimate as directed by Finance Department. The ultimate saving of ₹ 4.03 lakh is due to retrenchment of Works Bill due to incomplete Goods & Service Tax documents from Treasury.

## Grant No. 19 Water Resources contd...

Head	( ₹ in lakhs )			
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
61	Maintenance and Repairs			
	O	52.57		
	R (-)	10.52	42.05	42.03 (-)0.02
	<b>Surrender of provision by ₹ 10.52 lakh in March, 2021 stated to be due to 20 per cent cut on Budget Estimate as directed by Finance Department and non-receipt of equivalent central share of funds.</b>			
62	Pradhan Mantri Krishi Sinchai Yojana-Har Khet do Pani (Central Share)			
	O	1,00.00		
	S	27,25.00		
	R (-)	1,00.00	27,25.00	... (-)27,25.00
	<b>Provision was attributed by ₹ 27,25.00 lakh through supplementary demand required for Pradhan Mantri Krishi Sinchai Yojana was not utilized, thus saving of ₹ 27,25.00 lakh occurred due to non-receipt of Central Share of fund from Government of India, the provision could not be surrendered as was received in Supplementary Grant. Further, reduction of ₹ 1,00.00 lakh through surrender in March 2021 stated to be due to non-receipt of equivalent central share of funds.</b>			
80	General			
001	Direction and Administration			
20	Irrigation Department			
	O	22,17.41		
	R (-)	1,41.07	20,76.34	20,67.19 (-)9.15
	<b>Reduction of provision by ₹ 1,41.07 lakh through surrender due to (i) Non payment of Dearness Allowance arrears and other increment arrears. (ii) 20 per cent cut in Budget Estimate and medical re-imburement of Work Charged employees. The reason for ultimate saving of ₹ 9.15 lakh was due to (i) inadvertent with arithmetical mistake in Contingent Audit Register (ii) The amount was reappropriated to wages head of west district and (iii) Retrenchment of a medical bill due to incomplete documents from Treasury.</b>			
799	Suspense			
20	Irrigation Department			
	O	20.00		
	R (-)	4.00	16.00	16.00 ...
	<b>Reduction of provision by ₹ 4.00 lakh through surrender in March 2021 stated to be due to 20 per cent cut on Budget Estimate as directed by Finance Department.</b>			

## Grant No. 19 Water Resources conclud...

Head	( ₹ in lakhs )			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
800	Other Expenditure			
64	Rationalisation of Minor Irrigation Statistics (100 per cent CSS)			
	O	1,09.11		
	R (-)	16.95	92.16	92.16
	<b>Surrender of ₹ 16.95 lakh in March 2021 stated to be due to non-payment of arrears and non receipt of central share of funds.</b>			
2711	FLOOD CONTROL AND DRAINAGE			
01	Flood Control			
103	Civil Works			
60	Original Works			
	O	10,00.00		
	S	20,00.00		
	R (-)	2,00.00	28,00.00	24,13.80
	<b>Provision was attributed by ₹ 20,00.00 lakh through supplementary demand in September 2020 for construction of Mini Jhora Training Works. The provision of ₹ 2,00.00 lakh through surrender is due to 20 per cent cut on Budget Estimate as directed by Finance Department. Further, saving of ₹ 3,86.20 lakh was due to less resource received due to 20 per cent cut on provision by Finance Department vide O.M No. GOS/FIN/ADM/01 dated 18.05.21 and inadvertent with arithmetical mistake in Contingent Audit Register.</b>			
<b>Capital</b>				
<b>Voted</b>				
(i)	<b>Total expenditure of ₹ 41,35.40 lakh under this grant.</b>			
4711	CAPITAL OUTLAY ON FLOOD CONTROL PROJECTS			
01	Flood Control			
103	Civil Works			
60	Original Works			
	O	98.00		
	S	40,57.00		
	R (-)	19.60	41,35.40	41,35.40
	<b>Additional provision of ₹ 40,57.00 lakh has been made through supplementary for Flood Control Projects. Further, provision of ₹ 19.60 lakh through surrender is due to less receipt of earmarked share of funds.</b>			

## Grant No. 20 Judiciary

Section and Major Head	Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
( ₹ in thousands )			
<b>REVENUE</b>			
<b>VOTED</b>			
<b>MAJOR HEAD</b>			
2014 - ADMINISTRATION OF JUSTICE			
ORIGINAL	37,11,33		
SUPPLEMENTARY	...	37,11,33	23,77,86 (-)13,33,47
<b>TOTAL VOTED</b>			
<b>Original</b>	<b>37,11,33</b>		
<b>Supplementary</b>	<b>...</b>	<b>37,11,33</b>	<b>23,77,86 (-)13,33,47</b>
<b>Surrendered</b>			<b>13,30,51</b>
<b>REVENUE</b>			
<b>CHARGED</b>			
2014 - ADMINISTRATION OF JUSTICE			
ORIGINAL	21,49,84		
SUPPLEMENTARY	...	21,49,84	15,25,66 (-)6,24,18
2071 - PENSIONS AND OTHER RETIREMENT BENEFITS			
ORIGINAL	3,07,91		
SUPPLEMENTARY	...	3,07,91	2,45,83 (-)62,08
<b>TOTAL CHARGED</b>			
<b>Original</b>	<b>24,57,75</b>		
<b>Supplementary</b>	<b>...</b>	<b>24,57,75</b>	<b>17,71,49 (-)6,86,26</b>
<b>Surrendered</b>			<b>6,86,25</b>

## Grant No. 20 Judiciary contd...

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

- (i) Actual expenditure of ₹ 23,77.86 lakh under revenue voted of this grants included unadjusted abstract contingent bill amounting to ₹ 8.91 lakh.
- (ii) Out of saving of ₹ 13,33.47 lakh an amount of ₹ 13,30.51 lakh was anticipated and surrendered.
- (iii) Saving under voted section occurred as under :

Head	( ₹ in lakhs )			
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
2014	ADMINISTRATION OF JUSTICE			
105	Civil and Session Courts			
61	District & Session Court, East & North			
	O	10,95.96		
	R (-)	4,26.84	6,69.12	6,69.12
				...
	<b>Original provision was reduced to ₹ 4,26.84 lakh through surrender is due to non appointment of Judicial Officers and staffs for District &amp; Session Court, East, Civil Judge-cum-Judicial Magistrate Court Rangpo and Rongly and curtailment of expenditure imposed vide Finance Department order dated 18-05-2020.</b>			
65	Civil Court, Mangan			
	O	3,47.75		
	R (-)	81.14	2,66.61	2,66.59
				(-)0.02
66	District and Session Court South (Namchi)			
	O	7,95.31		
	R (-)	2,96.46	4,98.85	4,98.85
				...
67	District and Session Court, West (Gyalshing)			
	O	4,53.38		
	R (-)	1,43.37	3,10.01	3,10.25
				(+)0.24

## Grant No. 20 Judiciary contd...

Head	( ₹ in lakhs )			
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
68	Civil Court, Soreng			
	O	91.98		
	R (-)	29.43	62.55	62.54 (-)0.01
	<b>Surrender of provision of ₹ 5,50.40 lakh in March 2021 under above four sub-heads mentioned above was due to the estimates of salaries of 35 posts got delayed due to the Covid-19 lockdown, resignation of staffs, cancellation of tours austerity measures imposed by Finance Department, salary of Judges was not fixed as per matrix, transfer of Civil Judge-cum-Judicial Magistrate less tour performed by Judicial Officer and staffs, resignation of Home guard and purchase of office furniture and Library Book.</b>			
114	Legal Advisors and Counsels			
67	Legal Advisers and Counsels			
	O	6,81.22		
	R (-)	1,66.67	5,14.55	5,14.22 (-)0.33
	<b>Reduction of expenditure ₹ 1,66.67 lakh was due to not filling up the posts amidst Covid-19 Pandemic, victim compensation is due to receipt of limited number of judgement order passed by the Ld. Court and cancellation of tour.</b>			
800	Other Expenditure			
70	Judicial Academy			
	O	2,45.73		
	R (-)	1,86.60	59.13	58.85 (-)0.28
	<b>Reduction of expenditure by ₹ 1,86.60 lakh through surrender was due to austerity measures imposed.</b>			



## Grant No. 20 Judiciary concld...

## Revenue

*Charged*

(iv) **Out of saving of ₹ 6,86.26 lakh an amount of ₹ 6,86.25 lakh was anticipated and surrendered.**

(v) **Saving under Charged Section occurred as under :**

Head	( ₹ in lakhs )			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
2014 ADMINISTRATION OF JUSTICE				
102 High Courts				
60 Establishment				
<i>O</i>	21,49.84			
<i>R (-)</i>	6,24.17	15,25.67	15,25.66	(-)0.01
<b>Reduction of expenditure ₹ 6,24.17 lakh through surrender was due to not filling up of vacant posts, non receipt of reimbursement claims and austerity measures adopted.</b>				
2071 PENSIONS AND OTHER RETIREMENT BENEFITS				
01 Civil				
106 Pensionary charges in respect of High Court Judges				
<i>O</i>	3,07.91			
<i>R (-)</i>	62.08	2,45.83	2,45.83	...

**Reduction of expenditure by ₹ 62.08 lakh through surrender was due to non receipt of reimbursement claims from the Central Government in respect of monthly pensions paid to the retired judges/family members.**

**Grant No. 21 Labour**

Section and Major Head	Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
( ₹ in thousands )			
<b>REVENUE</b>			
<b>VOTED</b>			
<b>MAJOR HEAD</b>			
2230 - LABOUR AND EMPLOYMENT			
ORIGINAL	5,76,98		
SUPPLEMENTARY	35,73	6,12,71	5,77,78
			(-)34,93
<b>TOTAL VOTED</b>			
<b>Original</b>	<b>5,76,98</b>		
<b>Supplementary</b>	<b>35,73</b>	<b>6,12,71</b>	<b>5,77,78</b>
			<b>(-)34,93</b>
<b>Surrendered</b>			<b>2,48</b>

*Notes and comments*

**Revenue****Voted**

- (i) Actual expenditure of ₹ 5,77.78 lakh includes amounting to ₹ 0.58 lakh towards abstract contingent bill.
- (ii) Out of saving of ₹ 34.93 lakh an amount of ₹ 2.48 lakh was anticipated and surrendered.

**Grant No. 21 Labour concl...**

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

Head	( ₹ in lakhs )			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
2230 LABOUR AND EMPLOYMENT				
01 Labour				
001 Direction and Administration				
60 Establishment				
O	5,76.98			
S	35.73			
R (-)	2.48	6,10.23	5,77.78	(-)32.45

**Augmentation of provision by ₹ 35.73 lakh through supplementary demand obtain in September 2020 for payment of pending liability of vehicle of Labour Commissioner. Further, reduce in provision of ₹ 2.48 lakh through surrender was attributed to non release of resource by Finance Department. Reason for ultimate saving of ₹ 32.45 lakh was stated to non release of resource and transfer of home guards, resignation of office staff.**

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

Section and Major Head		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
( ₹ in thousands )				
<b>REVENUE</b>				
<b>VOTED</b>				
<b>MAJOR HEAD</b>				
2029 - LAND REVENUE				
ORIGINAL	12,25,31			
SUPPLEMENTARY	...	12,25,31	11,33,07	(-)92,24
2052 - SECRETARIAT-GENERAL SERVICES				
ORIGINAL	5,32,54			
SUPPLEMENTARY	...	5,32,54	4,82,80	(-)49,74
2053 - DISTRICT ADMINISTRATION				
ORIGINAL	35,37,15			
SUPPLEMENTARY	...	35,37,15	31,94,80	(-)3,42,35
2245 - RELIEF ON ACCOUNT OF NATURAL CALAMITIES				
ORIGINAL	1,43,68,60			
SUPPLEMENTARY	1,57,72,00	3,01,40,60	1,41,71,11	(-)1,59,69,49
2506 - LAND REFORMS				
ORIGINAL	50,00			
SUPPLEMENTARY	...	50,00	...	(-)50,00
3454 - CENSUS SURVEYS AND STATISTICS				
ORIGINAL	3,50,00			
SUPPLEMENTARY	...	3,50,00	...	(-)3,50,00

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

Section and Major Head		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
( ₹ in thousands )				
<b>TOTAL VOTED</b>				
<b>Original</b>	<b>2,00,63,60</b>			
<b>Supplementary</b>	<b>1,57,72,00</b>	<b>3,58,35,60</b>	<b>1,89,81,78</b>	<b>(-)1,68,53,82</b>
<b>Surrendered</b>				<b>27,57,42</b>
<b>CAPITAL VOTED</b>				
4059 - CAPITAL OUTLAY ON PUBLIC WORKS				
ORIGINAL	5,00,00			
SUPPLEMENTARY	43,00,00	48,00,00	44,99,77	(-)3,00,23
<b>TOTAL VOTED</b>				
<b>Original</b>	<b>5,00,00</b>			
<b>Supplementary</b>	<b>43,00,00</b>	<b>48,00,00</b>	<b>44,99,77</b>	<b>(-)3,00,23</b>
<b>Surrendered</b>				<b>3,00,22</b>

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

- (i) Actual expenditure of ₹ 1,89,81.78 lakh under this grant includes unadjusted abstract contingent bill amounting to ₹ 8.03 lakh .
- (ii) Out of saving of ₹ 1,68,53.82 lakh an amount of ₹ 27,57.42 lakh was anticipated and surrender prove inadequate.
- (iii) Actual expenditure under the grant ₹ 1,89,81.78 lakh did not even reach up to the original provision of ₹ 2,00,63.60 lakh, supplementary provision of ₹ 1,57,72.00 lakh made during the year (₹ 10,00.00 lakh in September 2020 and ₹ 1,47,72.00 lakh in January 2021) proved unnecessary.

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

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

Head	( ₹ in lakhs )			
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
2029	LAND REVENUE			
001	Direction and Administration			
	O	2,25.66		
	R (-)	10.83	2,14.83	...
101	Collection Charges			
60	District Collectorate			
	O	9,08.63		
	R (-)	71.30	8,37.33	(-)0.52
	<b>Surrender of provision of ₹ 82.13 lakh under the heads mentioned above in March 2021 was attributed to transfer of staff and austerity measures adopted by the State Government.</b>			
103	Land Records			
61	Land Records			
	O	91.02		
	R (-)	9.67	81.35	(+)0.08
	<b>Withdrawal of provision of ₹ 9.67 lakh through surrender/re-appropriation was attributed to transfer of staff, austerity measure adopted by Government and late joining by some one family one job employees. Reason for ultimate excess of ₹ 0.08 lakh has not been intimated (August 2021).</b>			
2052	SECRETARIAT-GENERAL SERVICES			
090	Secretariat			
23	Land Revenue Department			
	O	5,32.54		
	R (-)	49.71	4,82.83	(-)0.03
	<b>Withdrawal of provision by ₹ 49.71 lakh in March 2021 through surrender/re-appropriation was attributed to transfer of staff and austerity measure adopted by Government.</b>			

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

Head		( ₹ in lakhs )		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
2053	DISTRICT ADMINISTRATION			
093	District Establishments			
	O	16,86.23		
	R (-)	2,06.46	14,79.77	14,78.55 (-)1.22
<b>Withdrawal of provision of ₹ 2,06.46 lakh by way of net effect of re-appropriation of ₹ 0.65 lakh was stated to less budget provision and surrender of ₹ 2,07.11 lakh was attributed transfer of staff and austerity measure adopted by Government. Reason for eventual saving of ₹ 1.22 lakh has not been intimated (August 2021).</b>				
094	Other Establishments			
60	Sub-Divisional Establishments			
	O	18,50.92		
	R (-)	1,33.98	17,16.94	17,16.26 (-)0.68
<b>Withdrawal of provision ₹ 1,33.98 lakh net effect through re-appropriation of ₹ 11.98 lakh stated due to transfer of staff and demand for less budget provision was made. Surrender of ₹ 1,45.96 lakh was attributed (i) transfer of officer and staff (ii)salary initially paid from Office Expenses and austerity measure adopted by Government. Reason for ultimate saving of ₹ 0.68 lakh stated due to overestimation of fund required while preparation of supplementary demand.</b>				
2245	RELIEF ON ACCOUNT OF NATURAL CALAMITIES			
02	Floods, Cyclones etc.			
106	Repairs and restoration of damaged roads and bridges			
	O	10,00.00		
	R (-)	7,42.86	2,57.14	2,57.14 ...
109	Repairs and restoration of damaged water supply, drainage and sewerage works			
	O	2,50.00		
	R (-)	91.98	1,58.02	1,58.02 ...
<b>Surrender of provision of ₹ 8,34.84 lakh under the heads mentioned above in March 2021 was stated to non submission of bills by the implementing department due to Covid -19.</b>				

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

Head		( ₹ in lakhs )		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
800	Other Expenditure			
	O	58,50.01		
	S	73,86.00		
	R (-)	6,57.57	1,25,78.44	1,01,69.57 (-)24,08.87
	<b>Additional provision of ₹ 73,86.00 lakh made through Supplementary demand in January 2021. Further provision is reduce of ₹ 6,57.57 lakh through surrender/re-appropriation was attributed to non submission of bills by the implementing department. Reason for eventual saving of ₹ 24,08.87 lakh has not been intimated (August 2021).</b>			
80	General			
001	Direction and Administration			
60	Establishment			
	O	1,77.85		
	R (-)	19.58	1,58.27	1,57.86 (-)0.41
	<b>Withdrawal of provision of ₹ 19.58 lakh through surrender/re-appropriation was attributed to late joining of by some one family one job employees and austerity measure adopted by the State Government.</b>			
102	Management of Natural Disasters, Contingency Plans in Disaster Prone Areas			
62	Capacity Building for Disaster Response			
	O	4,90.74		
	S	10,00.00		
	R (-)	4,63.48	10,27.26	10,27.26 ...
	<b>Additional provision of ₹ 10,00.00 lakh obtained under Supplementary demand towards procurement of essential consumables related to Covid-19 Pandemic/Health Department under Natural Calamity. Further, surrender of provision of ₹ 4,63.48 lakh was attributed to non receipt of fund from Government of India.</b>			



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

Head	( ₹ in lakhs )			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
2506	LAND REFORMS			
103	Maintenance of Land Records			
71	Cadestal Survey			
	O	50.00		
	R (-)	50.00	...	...
3454	CENSUS SURVEYS AND STATISTICS			
01	Census			
800	Other expenditure			
02	Census Enumeration for Decennial Population Census - 2021 (Reimbs by the Govt. of India)			
	O	3,50.00		
	R (-)	3,50.00	...	...
<p><b>Surrender of entire provision of ₹ 4,00.00 lakh under the above mentioned two heads was attributed to austerity measure adopted by the Government and non-receipt of fund from the Government of India.</b></p>				
(v)	<b>Saving mentioned in note (iv) above was partly counterbalanced by excess under :</b>			
2245	RELIEF ON ACCOUNT OF NATURAL CALAMITIES			
02	Floods, Cyclones etc			
101	Gratuitous Relief			
	O	10,00.00		
	R	1,00.00	11,00.00	10,99.98 (-)0.02

**Additional provision of ₹ 1,00.00 lakh in February 2021 was made to release of relief for damages in monsoon and other various relief.**

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

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**Capital****Voted**

- (i) **Against the saving ₹ 3,00.23 lakh, an amount of ₹ 3,00.22 lakh was anticipated and surrendered.**

Head	( ₹ in lakhs )			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
(ii) <b>Saving occurred mainly under :</b>				
4059 CAPITAL OUTLAY ON PUBLIC WORKS				
80 General				
051 Construction				
75 Reconstruction of Assets Damaged by 18th September Earthquake (SPA)				
O	5,00.00			
R (-)	3,00.22	1,99.78	1,99.77	(-)0.01

**Surrender of provision of ₹ 3,00.22 lakh in March 2021 was attributed to non submission of bills by Works Department due to Covid-19.**

## Grant No. 23 Law

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

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

## 2052 - SECRETARIAT-GENERAL SERVICES

ORIGINAL	3,60,08			
SUPPLEMENTARY	...	3,60,08	3,09,65	(-)50,43
<b>TOTAL VOTED</b>				
<b>Original</b>	<b>3,60,08</b>			
<b>Supplementary</b>	<b>...</b>	<b>3,60,08</b>	<b>3,09,65</b>	<b>(-)50,43</b>
<b>Surrendered</b>				<b>50,44</b>

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

- (i) **Out of saving of ₹ 50.43 lakh an amount of ₹ 50.44 lakh was anticipated and surrendered.**
- (ii) **Actual expenditure of ₹ 3,09.65 lakh is occurred under this grant.**

Head		Total Grant	Actual Expenditure	Excess (+) Savings (-)
			( ₹ in lakhs )	
2052	SECRETARIAT-GENERAL SERVICES			
090	Secretariat			
24	Law Department			
	O	3,60.08		
	R (-)	50.44	3,09.64	3,09.65 (+)0.01

**Reduction of provisions by ₹ 50.44 lakh in March 2021 through surrender stated to be due to transfer and retirement of officer/demise of the staff and curtailment of expenditure by 20 per cent.**

**Grant No. 24 Legislature**

Section and Major Head	Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
( ₹ in thousands )			
<b>REVENUE</b>			
<b>VOTED</b>			
<b>MAJOR HEAD</b>			
2011 - PARLIAMENT/STATE/UNION TERRITORY LEGISLATURES			
ORIGINAL	23,28,12		
SUPPLEMENTARY	...	23,28,12	19,81,60
			(-)3,46,52
2071 - PENSIONS AND OTHER RETIREMENT BENEFITS			
ORIGINAL	2,77,11		
SUPPLEMENTARY	...	2,77,11	2,78,63
			(+ )1,52
<b>TOTAL VOTED</b>			
<b>Original</b>	<b>26,05,23</b>		
<b>Supplementary</b>	<b>...</b>	<b>26,05,23</b>	<b>22,60,23</b>
			<b>(-)3,45,00</b>
<b>Surrendered</b>			<b>3,45,03</b>
<b>REVENUE</b>			
<b>CHARGED</b>			
2011 - PARLIAMENT/STATE/UNION TERRITORY LEGISLATURES			
ORIGINAL	87,60		
SUPPLEMENTARY	...	87,60	76,91
			(-)10,69
<b>TOTAL CHARGED</b>			
<b>Original</b>	<b>87,60</b>		
<b>Supplementary</b>	<b>...</b>	<b>87,60</b>	<b>76,91</b>
			<b>(-)10,69</b>
<b>Surrendered</b>			<b>10,68</b>

## Grant No. 24 Legislature contd...

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

- (i) Actual expenditure of ₹ 22,60.23 lakh under this grant includes unadjusted abstract contingent bill amounting to ₹ 0.25 lakh.
- (ii) Out of saving of ₹ 3,45.00 lakh an amount of ₹ 3,45.03 lakh was anticipated and surrendered.
- (iii) Saving under the grant occurred as under :

Head	( ₹ in lakhs )			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
2011 PARLIAMENT/STATE/UNION TERRITORY LEGISLATURES				
02 State/Union Territory Legislatures				
101 Legislative Assembly				
62 Members				
O	4,39.24			
R (-)	61.65	3,77.59	3,81.05	(+3.46
<b>Reduction of provision by ₹ 61.65 lakhs through surrender in March 2021 was due to (i) saving occurred due to non receipt of medical reimbursement claim. (ii) saving occurred due to enforcement of austerity measures vide no GOS/FIN/ ADM/01&amp;02 dated 18.05.2020 &amp; 22.5.2020 (iii) saving occurred due to enforcement of austerity measures vide no. GOS/FIN/ADM/01&amp;02 dated 18.5.2020 &amp; 22.5.2020.</b>				
103 Legislative Secretariat				
63 Establishment				
O	16,43.46			
R (-)	2,54.42	13,89.04	13,85.58	(-)3.46
<b>Reduction of Provision by ₹ 2,54.42 lakh in March 2021 the provision was decreased by ₹ 1.52 lakh through reappropriation and ₹ 2,52.90 lakh through surrender Re-appropriation of ₹ 1.52 lakh in saving occurred due to COVID-19 pandemic. Surrender of ₹ 2,52.90 lakh occurred due to (i) suspension of Dearness Allowance (ii) dismissal of co-terminus staff and enforcement of austerity measures vide no. GOS/FIN/ADM/01&amp;02 dated 18.5.2020 &amp; 22.5.2020.</b>				

## Grant No. 24 Legislature contd...

Head		( ₹ in lakhs )		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
104	Legislators Hostel			
63	Establishment			
	O	1,22.42		
	R (-)	26.13	96.29	96.31 (+)0.02
	<b>Reduction of Provision by ₹ 26.13 lakhs through Surrender in March 2021 (i) saving occurred due to suspension of Dearness Allowance. (ii) due to enforcement of austerity measures vide no.GOS/FIN/AFM/01&amp;02 dated 18.5.2020 &amp;22.5.2020.</b>			
800	Other Expenditure			
64	Regional Institute of Parliamentary Studies & Training for North-East Region of India			
	O	9.00		
	R (-)	1.00	8.00	8.00 ...
	<b>Reduction of provision by ₹ 1.00 lakh through Surrender due to saving occurred due to non receipt of annual/other membership fees from North East Reagional Institute of Parliamentary Studies and Training and CPA India Region.</b>			
65	Other Contributions			
	O	9.00		
	R (-)	3.35	5.65	5.65 ...
	<b>Reduction of provision by ₹ 3.35 lakhs through Surrender in March 2021 is due to non-receipt of CPA Annual/other Membership fees from CPA Headquarter.</b>			
2071	PENSIONS AND OTHER RETIREMENT BENEFITS			
01	Civil			
111	Pensions to Legislators			
60	Ex-Members of State Legislature			
	O	2,77.11		
	R	1.52	2,78.63	2,78.63 ...
	<b>Original provision was increased by ₹ 1.52 lakhs through re-appropriation in February 2021 due to fund required for EXMLA/spouse pension.</b>			

**Grant No. 24 Legislature concl...**

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**Revenue****Charged**

(i) Out of savings ₹ 10.69 an amount of ₹ 10.68 lakh was anticiapted and surrendered.

Head	( ₹ in lakhs )			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
2011 PARLIAMENT/STATE/UNION TERRITORY LEGISLATURES				
02 State/Union Territory Legislatures				
101 Legislative Assembly				
60 Speaker and Deputy Speaker				
<i>O</i>	<i>87.60</i>			
<i>R (-)</i>	<i>10.68</i>	<i>76.92</i>	<i>76.91</i>	<i>(-)0.01</i>

**Reduction of provision by ₹ 10.68 lakh through Surrender in March 2021 saving occurred due to enforcement of austerity measures vide no. GOS/FIN/ADM/01 & 02 dated 18.5.2020 & 22.5.2020.**

**Grant No. 25 Mines and Geology**

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

**REVENUE**

**VOTED**

**MAJOR HEAD**

2853 - NON-FERROUS MINING AND METALLURGICAL INDUSTRIES

ORIGINAL	6,37,36			
SUPPLEMENTARY	...	6,37,36	5,45,00	(-)92,36

**TOTAL VOTED**

<b>Original</b>	<b>6,37,36</b>			
<b>Supplementary</b>	...	<b>6,37,36</b>	<b>5,45,00</b>	<b>(-)92,36</b>
<b>Surrendered</b>				...

*Notes and comments*

**Revenue**

**Voted**

- (i) **Actual expenditure of ₹ 5,45.00 lakh under this grant includes unadjusted abstract contingent bills amounting to ₹ 1.71 lakh.**
- (ii) **Out of saving of ₹ 92.36 there is no anticipated amount to surrender.**
- (iii) **Saving in Grant occurred as under :**

Head	( ₹ in lakhs )		
	Total Grant	Actual Expenditure	Excess (+) Savings (-)

2853 NON-FERROUS MINING AND METALLURGICAL INDUSTRIES

02 Regulation and Development of Mines

001 Direction and Administration

60 Establishment

O align="right">6,22.86

R align="center">... align="right">6,22.86 align="right">5,39.39 align="right">(-)83.47

**Reasons for ultimate saving of ₹ 83.47 lakh was due to austerity measures imposed.**



**Grant No. 25 Mines and Geology concld...**

Head	( ₹ in lakhs )			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
004	Research and Development			
61	Research Works			
	O	10.00		
	R	...	10.00	7.98 (-)2.02
<b>Reason for eventual saving of ₹ 2.02 lakh has not been intimated (Augtust 2021).</b>				
102	Mineral Exploration			
62	Other Minerals Exploration			
	O	4.50		
	R	...	4.50	... (-)4.50
<b>Saving of entire provision of ₹ 4.50 lakh due to non utilisation, reason for ultimate saving of ₹ 4.50 was not intimated (August 2021).</b>				

## Grant No. 26 Motor Vehicles

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

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

## 2041 - TAXES ON VEHICLES

ORIGINAL 7,95,58

SUPPLEMENTARY 51,65 8,47,23 7,86,49 (-)60,74

## 2052 - SECRETARIAT-GENERAL SERVICES

ORIGINAL 12,03,48

SUPPLEMENTARY 33,58 12,37,06 5,11,88 (-)7,25,18

**TOTAL VOTED****Original 19,99,06****Supplementary 85,23 20,84,29 12,98,37 (-)7,85,92****Surrendered 7,37,91***Notes and comments***Revenue****Voted**

- (i) Actual expenditure of ₹ 12,98.37 lakh under the grant includes unadjusted abstract contingent bills amounting to ₹ 20.94 lakh.
- (ii) The total expenditure under the grant ₹ 12,98.37 lakh did not even reach upto the original provision of ₹ 19,99.06 lakh. Supplementary provision made of ₹ 85.23 lakh in September, 2020 proved unnecessary.
- (iii) Out of saving of ₹ 7,85.92 lakh only an amount of ₹ 7,37.91 lakh anticipated and surrendered.

## Grant No. 26 Motor Vehicles contd...

## (iv) Saving occurred mainly under :

Head	( ₹ n lakhs )			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
2041 TAXES ON VEHICLES				
101 Collection Charges				
60 Regional Transport Office at Gangtok				
O	4,05.77			
S	18.89			
R (-)	56.92	3,67.74	3,67.62	(-)0.12
<b>Reduction of Provision of ₹ 56.92 lakh in March 2021 by way of surrendered due to cancellation of tour due to austerity measures and proposal kept in obedience due to pandemic. Reason for ultimate savings of ₹ 0.12 lakh was due to non-submission of bills by the concerned nodal officials and due to payment pertaining to chalak diwas.</b>				
62 Regional Transport Office at Mangan, North				
O	62.42			
S	2.30			
R (-)	8.12	56.60	56.38	(-)0.22
<b>Reduction of provision of ₹ 8.12 lakh through surrender in March 2021 was due to death of one regular employee and cancellation of 20 per cent fund due to covid. Reason for ultimate saving of ₹ 0.22 lakh is due to transfer of Home Guard and Muster Roll staffs.</b>				
64 Regional Transport Office at Gyalshing, West				
O	1,07.16			
S	10.70			
R (-)	1.99	1,15.87	1,15.86	(-)0.01
<b>Reduction of provision of ₹ 1.99 lakh through surrender in March 2021 was due to austerity measure</b>				

## Grant No. 26 Motor Vehicles concld...

Head	( ₹ n lakhs )			
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
2052	SECRETARIAT-GENERAL SERVICES			
090	Secretariat			
27	Motor Vehicles Division			
	O	12,03.48		
	S	33.58		
	R (-)	6,74.77	5,62.29	5,11.88 (-)50.41
	<b>Reduction of provisison of ₹ 6,74.77 lakh in March 2021 through re-appropriation and surrender in March 2021 is due to misscalculation at nominal roll, bill not processed due to austerity measures and cancellation of programme due to pandemic.</b>			
2041	TAXES ON VEHICLES			
101	Collection Charges			
63	Regional Transport Office at Namchi			
	O	2,20.23		
	S	19.76		
	R	3.89	2,43.88	2,46.62 (+)2.74
	<b>Net effect of ₹ 3.89 lakh in March 2021 through re-appropriation by ₹ 5,10.00 lakh and surrender by ₹ 1,27.00 is due to additional staffs joined at South District and surrender of 20 per cent for covid. Excess expenditure of ₹ 2.74 lakh is due to joining of additional staff.</b>			

**Grant No. 27 Parliamentary Affairs**

Section and Major Head	Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
( ₹ in thousands )			
<b>REVENUE</b>			
<b>VOTED</b>			
<b>MAJOR HEAD</b>			
2014 - ADMINISTRATION OF JUSTICE			
ORIGINAL	4,59,30		
SUPPLEMENTARY	...	4,59,30	3,97,97 (-)61,33
2052 - SECRETARIAT-GENERAL SERVICES			
ORIGINAL	3,07,00		
SUPPLEMENTARY	...	3,07,00	2,57,05 (-)49,95
2070 - OTHER ADMINISTRATIVE SERVICES			
ORIGINAL	2,60,27		
SUPPLEMENTARY	...	2,60,27	1,92,09 (-)68,18
<b>TOTAL VOTED</b>			
<b>Original</b>	<b>10,26,57</b>		
<b>Supplementary</b>	<b>...</b>	<b>10,26,57</b>	<b>8,47,11 (-)1,79,46</b>
<b>Surrendered</b>			<b>1,75,96</b>
<b>REVENUE</b>			
<b>CHARGED</b>			
2062 - VIGILANCE			
ORIGINAL	4,66,91		
SUPPLEMENTARY	...	4,66,91	3,46,87 (-)1,20,04

## Grant No. 27 Parliamentary Affairs

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

**TOTAL CHARGED**

<i>Original</i>	<b>4,66,91</b>		
<i>Supplementary</i>	...	<b>4,66,91</b>	<b>3,46,87</b>
<i>Surrendered</i>			<b>(-),20,04</b>
			<b>1,19,92</b>

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

- (i) **Out of saving of ₹ 1,79.46 lakh an amount of ₹ 1,75.96 lakh was anticipated and surrendered.**
- (ii) **Actual expenditure of ₹ 8,47.11 lakh is occurred under this grant.**

Head		Total Grant	Actual Expenditure	Excess (+) Savings (-)
			( ₹ in lakhs )	
2014	ADMINISTRATION OF JUSTICE			
114	Legal Advisors and Counsels			
24	Law Department			
	O	4,59.30		
	R (-)	61.32	3,97.98	3,97.97
				(-)0.01
	<b>The provision was finally reduced by ₹ 61.32 lakh through surrender stated to be for 50 per cent surrender to adjust excess expenditure, curtailment of expenditure by 20 per cent, retirement of staff, salaries of Public Prosecutors &amp; Asstt. Public Prosecutors and late receipt of appearance fees.</b>			
2052	SECRETARIAT-GENERAL SERVICES			
090	Secretariat			
31	Legal Legislative and Parliamentary Affairs Department			
	O	3,07.00		
	R (-)	49.94	2,57.06	2,57.05
				(-)0.01
	<b>Augmentation of provision by ₹ 49.94 lakh through surrender stated to be for curtailment of expenditure by 20 per cent, non appointment of Chairman, transfer of staff and ban on tour.</b>			

## Grant No. 27 Parliamentary Affairs conclud...

Head	( ₹ in lakhs )			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
2070 OTHER ADMINISTRATIVE SERVICES				
001 Direction and Administration				
63 Sikkim State Human Right Commission				
O	2,60.27			
R (-)	64.70	1,95.57	1,92.09	(-)3.48
<b>Reduction provision by ₹ 64.70 lakh through surrender in March 2021 was due to Covid-19 Lockdown and austerity measures adopted by the Commission. Reason for ultimate savings of ₹ 3.48 lakh was not intimated (August 2021).</b>				

**Revenue****Charged**

- (iii) **Out of savings of ₹ 1,20.04 lakh an amount of ₹ 1,19.92 lakh was anticipated and surrender.**
- (iv) **Saving under Charged Section occurred as under :**

2062 VIGILANCE				
103 Lokayukta/Up-Lokayukta				
62 Sikkim Lokayukta/Up-Lokayukta				
O	4,66.91			
R (-)	1,19.92	3,46.99	3,46.87	(-)0.12

**Reduction of provision by ₹ 1,19.92 lakh through surrender was due to late appointment of Chairperson, Members and Public Prosecutors and transfer of police personnels.**

**Grant No. 28 Department of Personnel**

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

**REVENUE**

**VOTED**

**MAJOR HEAD**

2052 - SECRETARIAT-GENERAL SERVICES

ORIGINAL 20,99,92

SUPPLEMENTARY ... 20,99,92 9,35,84 (-)11,64,08

2070 - OTHER ADMINISTRATIVE SERVICES

ORIGINAL 2,44,71

SUPPLEMENTARY ... 2,44,71 1,57,67 (-)87,04

**TOTAL VOTED**

**Original 23,44,63**

**Supplementary ... 23,44,63 10,93,51 (-)12,51,12**

**Surrendered 12,36,29**

*Notes and comments*

**Revenue**

**Voted**

- (i) Actual expenditure of ₹ 10,93.51 lakh under this grant includes unadjusted abstract contingent bill amounting to ₹ 0.11 lakh.
- (ii) Out of savings of ₹ 12,51.12 lakh an amount of ₹ 12,36.29 lakh was anticipated and surrendered.



## Grant No. 28 Department of Personnel contd...

## (iii) Savings in the grant occurred as under :

Head	( ₹ in lakhs )			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
2052 SECRETARIAT-GENERAL SERVICES				
090 Secretariat				
29 Department of Personnel AR & Training				
O	16,98.39			
R (-)	11,11.72	5,86.67	5,85.82	(-)0.85
45 <b>Reduction of provision by ₹ 11,11.72 lakh through surrender due to less receipt of medical bills, cancellation of tours, late receipt of resource due to austerity measures adopted.</b>				
O	2,98.02			
R (-)	3.19	2,94.83	2,82.43	(-)12.40
				<b>Reduction of provision by ₹ 3.19 lakh through surrender, ultimate savings of ₹ 12.40 lakh due to suspension of muster roll employees, cancellation of tour and also non-receipt of resource.</b>
46 Administrative Reform Commission				
O	1,03.51			
R (-)	35.75	67.76	67.59	(-)0.17
				<b>Reduction of provision by ₹ 35.75 lakh through surrender in March 2021 was net effect of ₹ 30.55 lakh due to retirement of Secretary, Sr.P.S. and Office Attendant and ₹ 5.20 lakh reason thereof not intimated (August 2021).</b>
2070 OTHER ADMINISTRATIVE SERVICES				
003 Training				
30 Department of Personnel, AR and Training				
O	61.01			
R (-)	28.06	32.95	32.95	...
				<b>Reduction of provision by ₹ 28.06 lakh through surrender in March 2021 was stated to be due to non-availability of resource, cancellation of training by Administrative Ttraining Institute due to Covid-19 and also less allocation IAS &amp; IPS cadre in Sikkim.</b>

**Grant No. 28 Department of Personnel conclud...**

Head	( ₹ in lakhs )			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
44	Accounts and Administrative Training Institute			
O	1,83.70			
R (-)	57.57	1,26.13	1,26.14	(+)0.01

**Reduction of provision by ₹ 57.57 lakh through surrender in March 2021 was stated to be due to retirement and transfer of officers, non-performance of tour by officers of Administrative Training Institute due Covid-19 and non-submission of medical bills at the end of the year.**

**Grant No. 29 Planning and Development**

Section and Major Head	Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
( ₹ in thousands )			
<b>REVENUE</b>			
<b>VOTED</b>			
<b>MAJOR HEAD</b>			
2575 - OTHER SPECIAL AREAS PROGRAMMES			
ORIGINAL	2,20,00		
SUPPLEMENTARY	... 2,20,00	1,32,18	(-)87,82
3451 - SECRETARIATE-ECONOMIC SERVICES			
ORIGINAL	6,96,90		
SUPPLEMENTARY	... 6,96,90	5,72,18	(-)1,24,72
3454 - CENSUS SURVEYS AND STATISTICS			
ORIGINAL	9,65,19		
SUPPLEMENTARY	... 9,65,19	8,62,83	(-)1,02,36
<b>TOTAL VOTED</b>			
<b>Original</b>	<b>18,82,09</b>		
<b>Supplementary</b>	<b>... 18,82,09</b>	<b>15,67,19</b>	<b>(-)3,14,90</b>
<b>Surrendered</b>			<b>2,57,96</b>
<b>CAPITAL</b>			
<b>VOTED</b>			
4575 - CAPITAL OUTLAY ON OTHER SPECIAL AREAS PROGRAMMES			
ORIGINAL	43,80,00		
SUPPLEMENTARY	16,26,00	60,06,00	57,05,13
			(-)3,00,87

**Grant No. 29 Planning and Development contd..**

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

**TOTAL VOTED**

<b>Original</b>	<b>43,80,00</b>			
<b>Supplementary</b>	<b>16,26,00</b>	<b>60,06,00</b>	<b>57,05,13</b>	<b>(-)3,00,87</b>
<b>Surrendered</b>				<b>29.00</b>

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

- (i) Actual expenditure of ₹ 15,67.19 lakh under this grant includes unadjusted abstract contingent bill amounting to ₹ 1.67 lakh.
- (ii) Out of saving of ₹ 3,14.90 lakh an amount of ₹ 2,57.96 lakh was anticipated and surrendered.
- (iii) Total expenditure under this grant in Revenue side ₹ 15,67.17 lakh did not even reached up to the original provision of ₹ 18,82.09 lakh.
- (iv) This is the ninth year in succession that the grant closed with saving, pointing to overestimation and imperfect budgeting. The persistent savings for last five years are detailed below :

Year	Total Grant	Actual Expenditure	Savings(-)
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
2018-19	16,75.81	13,07.20	(-) 3,68.61
2019-20	18,38.33	15,67.68	(-) 2,70.65

**Grant No. 29 Planning and Development contd..**

Head		( ₹ in lakhs )		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
2575	OTHER SPECIAL AREAS PROGRAMMES			
06	Development of Border Areas			
101	Border area Development Programmes			
	O	2,20.00		
	R (-)	84.42	1,35.58	1,32.18
				(-)3.40
	<b>Withdrawal of provision by ₹ 84.42 lakh by way of surrender due to non receipt requisition of resource from the implementing department. As stated by the department that the saving of ₹ 3.40 lakh was due to wrong exhibition of actual surrender of ₹ 87.82 lakh as ₹ 84.42 lakh.</b>			
3451	SECRETARIATE-ECONOMIC SERVICES			
090	Secretariat			
30	Planning & Development Department			
	O	6,96.90		
	R (-)	1,24.72	5,72.18	5,72.18
				...
	<b>Original provision reduced by ₹ 1,24.72 lakh through surrender stated to be non payment of Dearness Allowance to employees, cancellation of tour due to pandemic and also curtailment of 20 per cent expenditure.</b>			
3454	CENSUS SURVEYS AND STATISTICS			
02	Surveys and Statistics			
112	Economic Advice and Statistics			
	O	4,47.38		
	R (-)	5.40	4,41.98	4,16.32
				(-)25.66
	<b>Reduction of provision by ₹ 5.40 lakh through surrender due to non completion renovation work of office. Saving of ₹ 25.66 lakh was not assigned with proper reason.</b>			

**Grant No. 29 Planning and Development contd..**

Head		( ₹ in lakhs )		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
201	National Sample Survey Organisation (50 50% CSS)			
47	Support for Statistical Strengthening (CSS)			
	O	73.26		
	R (-)	28.55	44.71	...
	<b>Reduction of provision by ₹ 28.55 lakh through surrender due to non receipt of fund from Government of India.</b>			
48	Support for Statistical Strengthening (State Share)			
	O	98.26		
	R (-)	12.45	85.81	(-)18.78
	<b>Reduction of provision by ₹ 12.45 lakh through surrender due to freezing of Dearness Allowance and saving of ₹ 18.78 lakh due to returning of Traveling Allowance bills by Pay and Accounts Office at the fag end of the year and also non receipt of resources.</b>			
206	Unique Identification Scheme			
65	Aadhaar Enabled Application (100%CSS)			
	O	23.90		
	R	...	23.90	(-)8.31
	<b>Ultimate saving of ₹ 8.31 lakh occurred, reason thereof not intimated (August 2021).</b>			
800	Other expenditure			
60	State Income Unit			
	O	1,02.65		
	R (-)	1.07	1,01.58	(-)0.42
	<b>Reduction of provision by ₹ 1.07 lakh through surrender stated to be due to freezing of Dearness Allowance.</b>			
62	Public Finance Unit			
	O	24.09		
	R (-)	0.12	23.97	(-)0.02
	<b>Reduction of provision by ₹ 0.12 lakh through surrender, reason thereof not intimated (August 2021).</b>			

**Grant No. 29 Planning and Development concl...**

Head	( ₹ in lakhs )			
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
63	Monitoring and Evaluation Cell			
	O	86.80		
	R (-)	1.23	85.57	85.57 ...
<b>Reduction of provision by ₹ 1.23 lakh through surrender stated to be due to freezing of Dearness Allowance.</b>				

**Capital**

**Voted**

- (i) **Actual expenditure of ₹ 57,05.13 lakh under this grant.**
- (ii) **Out of saving of ₹ 3,00.87 lakh, amount to be surrendered was not anticipated.**

4575 CAPITAL OUTLAY ON OTHER SPECIAL AREAS PROGRAMMES

06	Border Area Development			
101	Border Area Development Programmes			
	O	43,80.00		
	S	16,26.00		
	R (-)	0.29	60,05.71	57,05.13 (-)3,00.58

**Reduction of provision by ₹ 0.29 lakh by way of surrender due to non utilisation of funds by the department. The ultimate savings of ₹ 3,00.58 lakh occurred reason thereof not intimated (August 2021).**

**Grant No. 30 Police**

Section and Major Head		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
( ₹ in thousands )				
<b>REVENUE</b>				
<b>VOTED</b>				
<b>MAJOR HEAD</b>				
2055 - POLICE				
ORIGINAL	4,69,28,99			
SUPPLEMENTARY	6,10,00	4,75,38,99	4,42,23,42	(-)33,15,57
2059 - PUBLIC WORKS				
ORIGINAL	15,00			
SUPPLEMENTARY	...	15,00	13,22	(-)1,78
2070 - OTHER ADMINISTRATIVE SERVICES				
ORIGINAL	23,03,22			
SUPPLEMENTARY	...	23,03,22	15,03,61	(-)7,99,61
2216 - HOUSING				
ORIGINAL	40,00			
SUPPLEMENTARY	...	40,00	36,42	(-)3,58
<b>TOTAL VOTED</b>				
<b>Original</b>	<b>4,92,87,21</b>			
<b>Supplementary</b>	<b>6,10,00</b>	<b>4,98,97,21</b>	<b>4,57,76,67</b>	<b>(-)41,20,54</b>
<b>Surrendered</b>				<b>38,89,98</b>



## 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 1,50,00

SUPPLEMENTARY 1,13,00 2,63,00 1,82,99 (-)80,01

## 4059 - CAPITAL OUTLAY ON PUBLIC WORKS

ORIGINAL 1,00,00

SUPPLEMENTARY ... 1,00,00 90,78 (-)9,22

**TOTAL VOTED****Original 2,50,00****Supplementary 1,13,00 3,63,00 2,73,77 (-)89,23****Surrendered 39,22***Notes and comments***Revenue****Voted**

- (i) Actual expenditure of ₹ 4,57,76.67 lakh under this grant includes unadjusted abstract contingent bill amounting to ₹ 2,63.67 lakh
- (ii) Out of saving of ₹ 41,20.54 lakh an amount of ₹ 38,89,98 lakh was anticipated and surrendered.
- (iii) Total expenditure under this grant in Revenue side ₹ 4,57,76.67 lakh did not even reached upto the original provision of ₹ 4,92,87.21 lakh. Supplementary provision of ₹ 6,10.00 lakh obtained in September 2020 proved excessive and could have been restricted to token demand.

## Grant No. 30 Police contd...

- (iv) **This is the Seventh year in succession that the grant closed with saving, pointing to overestimation and imperfect budgeting. The persistent savings for last five years are detailed below :**

Year	( ₹ in lakhs )		
	Total Grant	Actual Expenditure	Savings(-)
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
2018-19	3,96,12.22	3,73,44.42	(-)22,67.80
2019-20	5,25,74.30	4,73,56.09	(-)52,18.21

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

Head	( ₹ in lakhs )			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
2055 POLICE				
001 Direction and Administration				
60 Inspector General of Police				
O	19,36.38			
R (-)	4,50.87	14,85.51	14,87.73	(+)2.22
<b>Withdrawal of ₹ 4,50.87 lakh was net effect through re-appropriation of ₹ 34.21 lakh in March 2021 was stated to be for payment due to the bills submitted by the various firms are consolidated pertaining to Civil Police, Sikkim Armed Police and Indian Reserve Battelion so it is impossible to segregate the bills and through surrender of ₹ 4,85.08 lakh due to file not approved by the Government.</b>				
003 Education and Training				
61 Police Training Centre				
O	1,42.27			
R (-)	2.39	1,39.88	1,39.08	(-)0.80

**Reduction of provision by ₹ 2.39 lakh through surrender. Reason for ultimate surrender was not intimated (August 2021).**

## Grant No. 30 Police contd...

Head	( ₹ in lakhs )			
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
62	Police Training Centre at Yangang			
	O	3,33.25		
	R (-)	3.05	3,30.20	2,65.10 (-)65.10
	<b>Reduction of provision by ₹ 3.05 lakh through surrender. Reason for ultimate saving of ₹ 65.10 lakh was not intimated (August 2021).</b>			
101	Criminal Investigation and Vigilance			
63	Crime Investigation Branch			
	O	13,64.90		
	S	82.00		
	R (-)	3,91.15	10,55.75	9,79.84 (-)75.91
	<b>Augmentation of provision by ₹ 82.00 lakh through supplementary demand in September 2020 implementation of Central Scheme, the provision was further reduced by ₹ 3,91.15 lakh through re-appropriation due to transfer of police officers creation of the new unit 'Anti Human Trafficking Unit', not joining of office staff and police officer and curtailment of 20 per cent against austerity measures imposed.</b>			
104	Special Police			
64	Sikkim Armed Police			
	O	73,32.75		
	R (-)	3,20.96	70,11.79	70,11.79 ...
	<b>Reduction of provision by ₹ 3,20.96 lakh through surrender. Reason for ultimate surrender was not intimated (August 2021).</b>			
66	India Reserve Battalion (2nd IRBn)			
	O	40,57.70		
	R (-)	5,07.70	35,50.00	35,49.13 (-)0.87
	<b>Reduction of provision by ₹ 5,07.70 lakh through surrender was due to mass transfer and curtailment of expenditure by 20 per cent.</b>			

## Grant No. 30 Police contd...

Head		( ₹ in lakhs )		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
108	State Headquarters Police			
66	Traffic Police			
	O	9,20.83		
	S	28.00		
	R (-)	9.72	9,39.11	9,39.02 (-)0.09
<b>Augmentation of provision by ₹ 28.00 lakh through supplementary demand in September 2020 for purchase of 14 Royal Enfield bykes for traffic police, the provision was further reduced by ₹ 9.72 lakh through re-appropriation. Reason for ultimate surrender was not intimated (August 2021).</b>				
67	Reserve Line & Police Band			
	O	37,83.41		
	R (-)	5,56.66	32,26.75	32,15.03 (-)11.72
<b>Reduction of provision by ₹ 5,56.66 lakh through surrender was due to non submission of bills in accounts section within the stipulated time. Ultimate saving of ₹ 11.72 lakh was not intimated (August 2021).</b>				
109	District Police			
	O	1,26,50.29		
	R (-)	12,37.84	1,14,12.45	1,14,13.21 (+)0.76
<b>Reduction of provision by ₹ 12,37.84 lakh through surrender was due to huge transfer of police personal, retirement of police, due to expired retirement of police officer and personal, absent of VPG and number of resignation and posted to other department and curtailment of expenditure by 20 per cent.</b>				
68	DIGP Range Office (North & East)			
	O	2,48.83		
	R (-)	18.54	2,30.29	2,30.12 (-)0.17
<b>Reduction of provision by ₹ 18.54 lakh through surrender. Reason for ultimate surrender was not intimated (August 2021).</b>				

## Grant No. 30 Police contd...

Head		( ₹ in lakhs )		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
114	Wireless and Computers			
70	Police Wireless Branch			
	O	10,60.51		
	R (-)	54.56	10,05.95	10,05.41 (-)0.54
<b>Reduction of provision by ₹ 54.56 lakh through surrender. Reason for ultimate surrender was not intimated (August 2021).</b>				
115	Modernisation of Police Force			
19	National Scheme for Modernization of Police and other forces			
	O	7,22.20		
	S	5,00.00		
	R (-)	5,30.60	6,91.60	6,40.79 (-)50.81
<b>Augmentation of provision by ₹ 5,00.00 lakh through supplementary demand in September 2020 for implementation of Central Scheme, the provision was further reduced by ₹ 5,30.60 lakh through re-appropriation in March 2021 was due to file not approved by the Government.</b>				
116	Forensic Science			
	O	73.47		
	R (-)	2.10	71.37	71.35 (-)0.02
<b>Reduction of provision by ₹ 2.10 lakh through surrender was due to covid restriction and curtailment of expenditure by 20 per cent.</b>				
800	Other Expenditure			
74	Check-Post Administration (Head Quarter)			
	O	76.06		
	R (-)	22.06	54.00	53.68 (-)0.32
<b>Reduction of provision by ₹ 22.06 lakh through surrender was due to transfer of senior officer and curtailment of expenditure by 20 per cent.</b>				

## Grant No. 30 Police contd...

Head	( ₹ in lakhs )			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
76	Upgradation grant recommended by the 10th Finance Commission			
	O	26.00		
	R (-)	10.28	15.72	15.72
				...
	<b>Reduction of provision by ₹ 10.28 lakh through surrender. Reason for ultimate surrender was not intimated (August 2021).</b>			
2059	PUBLIC WORKS			
01	Office Buildings			
053	Maintenance and Repairs			
61	Other Maintenance Expenditure			
	O	15.00		
	R (-)	1.90	13.10	13.22
				(+)0.12
	<b>Reduction of provision by ₹ 1.90 lakh through surrender. Reason for ultimate surrender was not intimated (August 2021).</b>			
2070	OTHER ADMINISTRATIVE SERVICES			
106	Civil Defence			
60	Establishment			
	O	6,54.24		
	R (-)	5,67.69	86.55	86.52
				(-) 0.03
107	Home Guards			
60	Establishment			
	O	3,14.63		
	R (-)	1,38.91	1,75.72	1,75.28
				(-) 0.44
	<b>Surrender of provision of ₹ 7.06.60 lakh in March 2021 the above mentioned two Sub-head assigned without any reason.</b>			

## Grant No. 30 Police contd...

Head		( ₹ in lakhs )		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
2216	HOUSING			
06	Police Housing			
053	Maintenance and Repairs			
61	Other Maintenance Expenditure			
	O	40.00		
	R (-)	3.58	36.42	36.42
				...
	<b>Reduction of provision by ₹ 3.58 lakh through surrender. Reason for ultimate surrender was not intimated (August 2021).</b>			
	<b>Saving mentioned in note (iv) above was partly counter balance by excess under :</b>			
2055	POLICE			
101	Criminal Investigation and Vigilance			
62	Intelligence Branch			
	O	17,25.24		
	R	4,37.04	21,62.28	21,61.86
				(-)0.42
	<b>Augmentation of ₹ 4,37.04 lakh was net effect through re-appropriation December 2020 of ₹ 4,38.00 lakh was stated to be due to joining of new officers and police personnel. and through surrender of ₹ 0.96 lakh assign without specific reason.</b>			
104	Special Police			
65	India Reserve Battalion			
	O	50,27.22		
	R	91.92	51,19.14	51,15.86
				(-)3.28
	<b>Augmentation of ₹ 91.92 lakh was net effect through re-appropriation ₹ 1,01.94 lakh in March 2021 was stated to be due to joining of new officers and police personnel and through surrender of ₹ 10.02 lakh was due to curtailment of expenditure by 20 per cent .</b>			
67	Indian Reserve Battalion (3rd IRBn)			
	O	35,76.90		
	R	1,94.68	37,71.58	37,56.02
				(-)15.56
	<b>Augmentation of ₹ 1,94.68 lakh was net effect through re-appropriation of ₹ 2,48.02 lakh in December 2020 due to austerity measures and through surrender of ₹ 53.34 lakh was due to curtailment of expenditure, regularisation of advance payment, Dearness Allowance to A.S. Election duty.</b>			

## Grant No. 30 Police concld...

Head		( ₹ in lakhs )		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
800	Other Expenditure			
75	Check-Post at Other Places (Expenditure to be reimbursed by Government of India)			
	O	17,73.78		
	R	3,09.45	20,83.23	20,82.95 (-)0.28
<b>Augmentation of ₹ 3,09.45 lakh was net effect through re-appropriation of ₹ 3,20.62 lakh in March 2021 due to austerity measures and through surrender of ₹ 11.17 lakh was due to curtailment of expenditure by 20 per cent.</b>				

**Capital****Voted**

4055 CAPITAL OUTLAY ON POLICE

211 Police Housing

60 Construction

O 1,50.00

S 50.00

R (-) 30.00 1,70.00 1,19.99 (-)50.01

**Augmentation of provision by ₹ 50.00 lakh through supplementary demand in September 2020 for implementation of Central Scheme, the provision was further reduced by ₹ 30.00 lakh through surrender. Reason for ultimate surrender was not intimated (August 2021).**

4059 CAPITAL OUTLAY ON PUBLIC WORKS

60 Other Buildings

051 Construction

44 Fire Services

O 1,00.00

R (-) 9.22 90.78 90.78 ...

**Reduction of provision by ₹ 9.22 lakh through surrender. Reason for ultimate surrender was not intimated (August 2021).**



**Grant No. 31 Power**

Section and Major Head			Total Grant/ Actual Expenditure	Excess (+)
			Appropriation	Saving (-)
( ₹ in thousands )				
<b>REVENUE</b>				
<b>VOTED</b>				
<b>MAJOR HEAD</b>				
2059 - PUBLIC WORKS				
ORIGINAL	41,32			
SUPPLEMENTARY	...	41,32	41,28	(-)4
2216 - HOUSING				
ORIGINAL	33,51			
SUPPLEMENTARY	...	33,51	33,51	...
2801 - POWER				
ORIGINAL	2,83,79,85			
SUPPLEMENTARY	35,99,12	3,19,78,97	3,10,84,37	(-)8,94,60
2810 - NON-CONVENTIONAL SOURCES OF ENERGY				
ORIGINAL	1,94,08			
SUPPLEMENTARY	...	1,94,08	1,94,08	...
<b>TOTAL VOTED</b>				
<b>Original</b>	<b>2,86,48,76</b>			
<b>Supplementary</b>	<b>35,99,12</b>	<b>3,22,47,88</b>	<b>3,13,53,24</b>	<b>(-)8,94,64</b>
<b>Surrendered</b>				<b>8,93,33</b>
<b>CAPITAL</b>				
<b>VOTED</b>				

**Grant No. 31 Power contd...**

Section and Major Head	Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
( ₹ in thousands )			
<b>4801 - CAPITAL OUTLAY ON POWER PROJECTS</b>			
ORIGINAL	83,09,54		
SUPPLEMENTARY	95,82,76	1,78,92,30	(-)17,02,28
<b>TOTAL VOTED</b>			
<b>Original</b>	<b>83,09,54</b>		
<b>Supplementary</b>	<b>95,82,76</b>	<b>1,78,92,30</b>	<b>(-)17,02,29</b>
<b>Surrendered</b>			<b>16,18,86</b>

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

- (i) Actual expenditure of ₹ 3,13,53.24 lakh under this grant includes unadjusted abstract contingent bill amounting to ₹ 23.15 lakh.
- (ii) Out of savings of ₹ 8,94.64 lakh, ₹ 8,93.33 lakh anticipated and surrendered.
- (iii) Savings in the grant occurred mainly as under :

Head	Total Grant	Actual Expenditure	Excess (+) Savings (-)
( ₹ in lakhs )			
2059 PUBLIC WORKS			
80 General			
053 Maintenance and Repairs			
60 Work Charged Establishment			
O	10.19		
R (-)	0.03	10.16	(-)0.01
<b>Reduction of provision by ₹ 0.03 lakh through surrender stated to be minor saving.</b>			

## Grant No. 31 Power contd...

Head		( ₹ in lakhs )		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
2801	POWER			
01	Hydel Generation			
052	Machinery and Equipment			
	O	0.01		
	R (-)	0.01	...	...
	<b>Reduction of token provision of ₹ 0.01 lakh through surrender reason thereof not intimated (August 2021).</b>			
800	Other expenditure			
61	Rothak Micro Hydel Scheme			
	O	0.01		
	R (-)	0.01	...	...
	<b>Reduction of token provision of ₹ 0.01 lakh through surrender reason thereof not intimated (August 2021).</b>			
62	Rimbi Micro Hydel Scheme			
	O	13.65		
	R (-)	0.01	13.64	13.63 (-)0.01
	<b>Reduction of provision by ₹ 0.01 lakh through surrender state to be minor saving.</b>			
63	Lower Lagyap Hydel Project			
	O	73.21		
	R (-)	1.59	71.62	71.62 ...
	<b>Reduction of provision by ₹ 1.59 lakh through surrender stated to be due to retirement and regularisation of staff.</b>			
65	Chaten Hydel Scheme			
	O	0.01		
	R (-)	0.01	...	...
	<b>Reduction of token provision of ₹ 0.01 lakh through surrender reason thereof not intimated (August 2021).</b>			

## Grant No. 31 Power contd...

Head		( ₹ in lakhs )		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
67	Lachung Hydel Scheme			
	O	11.05		
	R (-)	0.03	11.02	...
	<b>Reduction of provision by ₹ 0.03 lakh through surrender stated to be minor saving.</b>			
70	Kalez Khola Hydel Project			
	O	19.52		
	R (-)	0.03	19.49	(-)0.01
	<b>Reduction of provision by ₹ 0.03 lakh through surrender stated to be minor saving.</b>			
04	Diesel/Gas Power Generation			
800	Other expenditure Each Diesel/Gas Power Scheme(3)			
60	Diesel Power Station, Gangtok			
	O	32.10		
	R (-)	0.06	32.04	...
	<b>Reduction of provision by ₹ 0.06 lakh through surrender stated to be minor saving.</b>			
05	Transmission and Distribution			
800	Other expenditure Each Transmission/Distribution Scheme			
63	Maintenance and Repairs			
	O	29,21.00		
	S	3,99.11		
	R (-)	1,67.82	31,52.29	31,51.60 (-)0.69
	<b>Augmentation of provision by ₹ 3,99.11 lakh through supplementary demand in September 2020. The provision was further decreased by ₹ 1,67.82 lakh through surrender due to retirement of staff, withholding of Dearness Allowance and curtailment of 20 per cent from the allocation.</b>			

## Grant No. 31 Power contd...

Head		( ₹ in lakhs )		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
80	General			
001	Direction and Administration			
	O	1,72,20.48		
	R (-)	11,23.70	1,60,96.78	(+)-0.47
	<b>Reduction of provision by ₹ 11,23.70 lakh through surrender/re-appropriation in December 2020 and March 2021 was attributed to (i) funds are required to meet the expenditure on salaries of employees under Soreng circle (ii) due to retirement, with holding of Dearness Allowance and regularisation of staff (iii) release of 80 per cent resource against allocation.</b>			
	<b>Saving mentioned in note (iii) was partly counter balanced by excess as under :</b>			
2801	POWER			
80	General			
001	Direction and Administration			
60	Sub-Divisional Establishments			
	O	0.02		
	S	0.01		
	R	3,99.97	4,00.00	(-)-0.01
	<b>Augmentation of provision by ₹ 0.01 lakh through supplementary demand during September 2020, the provision further increased by ₹ 3,99.97 lakh is net effect through re-appropriation of ₹ 3,99.99 lakh and surrender of ₹ 0.02 lakh was stated to be due to fund required to meet the expenditure on salaries and token provision was surrender.</b>			
<b>Capital</b>				
<b>Voted</b>				
(i)	<b>Out of saving of ₹ 17,02.29 lakh an amount of ₹ 16,18.86 lakh was anticipated and surrender.</b>			
(ii)	<b>Saving in Capital side mainly under :</b>			
4801	CAPITAL OUTLAY ON POWER PROJECTS			
01	Hydel Generation			
800	Other expenditure			
84	Schemes under SREDA			
	O	68.80		
	R (-)	68.80	...	...
	<b>Reduction of entire provision of ₹ 68.80 lakh through surrender stated to be non receipt of resource.</b>			

## Grant No. 31 Power contd...

Head	( ₹ in lakhs )			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
05	Transmission and Distribution			
800	Other expenditure			
46	Schemes under Non-Lapsable Pool of Central Resources (NLCPR)			
	O	42,40.16		
	R (-)	22,58.80	19,81.36	19,81.37 (+)0.01
	<b>Reduction provision was by ₹ 22,58.80 lakh was net effect of reappropriation of ₹ 14,25.65 lakh and surrender of ₹ 8,33.15 lakh due to non receipt of fund from Government of India.</b>			
47	Schemes under North Eastern Council (NEC)			
	O	15,01.64		
	S	50.00		
	R (-)	5,12.51	10,39.13	10,39.13 ...
	<b>Augmentation of provision through supplementary demand of ₹ 50.00 lakh during September 2020, but the reduction of provision by ₹ 5,12.51 lakh through surrender stated to be due to non receipt of fund from Government of India.</b>			
56	Immediate restoration works within Shagaphuchu along various location of power HEP, Lachung Stage II, North Sikkim			
	O	49.83		
	R (-)	16.54	33.29	33.29 ...
	<b>Reduction of provision by ₹ 16.54 lakh through surrender stated to be unspent balance.</b>			
58	Revamping of 11/11 kv Switchgears at Dentam			
	O	...		
	S	41.80		
	R	...	41.80	33.44 (-)8.36
	<b>Augmentation of provision by ₹ 41.80 lakh through Supplementary demand in September 2020. The ultimate savings of ₹ 8.36 lakh was not intimated (August 2021).</b>			

## Grant No. 31 Power contd...

Head	( ₹ in lakhs )		
	Total Grant	Actual Expenditure	Excess (+) Savings (-)
61	Revamping of 11/11 KV Switchgears at Legship		
	O	...	
	S	48.50	
	R	...	48.50
			38.80
			(-)9.70
	<b>Augmentation of provision by ₹ 48.50 lakh through Supplementary demand in September 2020. The ultimate savings of ₹ 9.70 lakh was not intimated (August 2021).</b>		
62	Revamping of 11/11 kv Swithgears at Rimbi		
	O	...	
	S	38.50	
	R	...	38.50
			30.80
			(-)7.70
	<b>Augmentation of provision by ₹ 38.50 lakh through Supplementary demand in September 2020. The ultimate savings of ₹ 7.70 lakh was not intimated (August 2021).</b>		
63	Misc. Distribution Schemes (East) State Plan		
	O	3,20.00	
	R (-)	57.11	2,62.89
			2,62.89
			...
	<b>Reduction of provision by ₹ 57.11 lakh through surrender due to curtailment of 20 per cent fund allocated.</b>		
66	Communication and data Exchange pertaining to SLDC(NLPCR)(East)		
	O	...	
	S	23.00	
	R	...	23.00
			18.40
			(-)4.60
	<b>Augmentation of provision by ₹ 23.00 lakh in September 2020. The ultimate savings of ₹ 4.60 lakh was not intimated (August 2021).</b>		
70	Accelerated Power Development and Reform Programme(East)		
	O	...	
	S	5.91	
	R	...	5.91
			4.72
			(-)1.19
	<b>Augmentation of provision by ₹ 5.91 lakh through supplementary demand in September 2020. The ultimate savings of ₹ 1.19 lakh was not intimated (August 2021).</b>		

## Grant No. 31 Power contd...

Head				( ₹ in lakhs )
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
72	Misc Distribution Schemes(North)(State Plan)			
	O	30.00		
	R (-)	12.77	17.23	...
	<b>Reduction of provision by ₹ 12.77 lakh through surrender due to curtailment of 20 per cent of fund allocated.</b>			
74	132 KVA lines from Rangit to Melli with 2X20 MVA Substation at Melli(South)(NLCPR)			
	O	...		
	S	16.43		
	R	...	16.43	13.10 (-)3.33
	<b>Augmentation of provision by ₹ 16.43 lakh through supplementary demand in September 2020. The ultimate savings of ₹ 3.33 lakh was not intimated (August 2021).</b>			
75	Jhora Training and fencing of 66/11 KV 2X5 MVA sub-station at Yangang for Commission of			
	O	...		
	S	57.61		
	R	...	57.61	46.08 (-)11.53
	<b>Augmentation of provision by ₹ 57.61 lakh through supplementary demand in September 2020. The ultimate savings of ₹ 11.53 lakh was not intimated (August 2021).</b>			
76	Misc. Distribution Schemes(South)			
	O	50.00		
	R (-)	10.12	39.88	39.88 ...
	<b>Reduction of provision by ₹ 10.12 lakh through surrender due to curtailment of 20 per cent of fund allocated.</b>			
82	Misc Distibution Schemes(West)			
	O	1,22.98		
	R (-)	24.60	98.38	98.38 ...
	<b>Reduction of provision by ₹ 24.60 lakh through surrender due to curtailment of 20 per cent of fund allocated.</b>			



## Grant No. 31 Power contd...

Head	( ₹ in lakhs )			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
84	Construction of D/C 132 KV Transmission Lines from LLHP to Nathula with LILO at Bulbuley (NLCPR)			
	O	68.53		
	R (-)	68.53	...	...
	<b>Surrender of entire provision ₹ 68.53 lakh in March 2021 stated to be due to non-receipt of fund from Government of India.</b>			
87	Interconnection of 11KV Development area sub station with 11/11 KV TNA SS as part of ring Main Net work Gangtok(East)(NEC)			
	O	1,50.00		
	S	35.00		
	R	...	1,85.00	1,48.00 (-)37.00
	<b>Augmentation of provision by ₹ 35.00lakh through supplementary demand in September 2020. The ultimate savings of ₹ 37.00 lakh was not intimated (August 2021).</b>			
97	Power System Development Fund			
	O	...		
	S	0.01		
	R	...	0.01	... (-)0.01
	<b>Augmentation of provision by ₹ 0.01 lakh through supplementary demand in September 2020 could not utilize and the ultimate savings of ₹ 0.01 lakh was not intimated (August 2021).</b>			
98	Drawing of New 66KV Double Circuit Transmission Line from LLHP to Tadong 66/11KV Sub-station, East Sikkim(NLCPR)			
	O	1,61.99		
	R (-)	14.73	1,47.26	1,47.26 ...
	<b>Reduction of provision by ₹ 14.73 lakh through surrender due to non receipt of fund from Government of India.</b>			

**Grant No. 31 Power concld...**

Head	( ₹ in lakhs )			Excess (+) Savings (-)
	Total Grant	Actual Expenditure		
<b>Saving mentioned in note (ii) was partly counter balanced by excess as under :</b>				
4801	CAPITAL OUTLAY ON POWER PROJECTS			
06	Rural Electrification			
800	Other Expenditure			
64	Deendayal Upadhaya Gram Jyoti Yojana(DDUGJY)			
O	6,67.61			
R	14,25.65	20,93.26	20,93.26	...

**Augmentation of provision by ₹ 14,25.65 lakh through re-appropriation for settlement of pending bills of work 'Deendayal Upadhaya Gramin Jyoti Yojna'.**

**Grant No. 32 Printing and Stationery**

Section and Major Head		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
( ₹ in thousands )				
<b>REVENUE</b>				
<b>VOTED</b>				
<b>MAJOR HEAD</b>				
2058 - STATIONERY AND PRINTING				
ORIGINAL	13,63,62			
SUPPLEMENTARY	6,81	13,70,43	12,18,31	(-)1,52,12
<b>TOTAL VOTED</b>				
<b>Original</b>	<b>13,63,62</b>			
<b>Supplementary</b>	<b>6,81</b>	<b>13,70,43</b>	<b>12,18,31</b>	<b>(-)1,52,12</b>
<b>Surrendered</b>				<b>1,52,08</b>
<b>CAPITAL</b>				
<b>VOTED</b>				
4058 - CAPITAL OUTLAY ON STATIONERY AND PRINTING				
ORIGINAL	2,00,00			
SUPPLEMENTARY	...	2,00,00	1,60,00	(-)40,00
<b>TOTAL VOTED</b>				
<b>Original</b>	<b>2,00,00</b>			
<b>Supplementary</b>	<b>...</b>	<b>2,00,00</b>	<b>1,60,00</b>	<b>(-)40,00</b>
<b>Surrendered</b>				<b>40,00</b>

**Grant No. 32 Printing and Stationery concld...**

*Notes and comments*

**Revenue**

**Voted**

(i) **Actual expenditure of ₹ 12,18.31 lakh under this Grant includes unadjusted abstract contingent bill amounting to ₹ 0.10 lakh.**

(ii) **Out of saving of ₹ 1,52.12 lakh, ₹ 1,52.08 lakhs was anticipated and surrendered.**

(iii) **Saving in the grant occurred under :**

Head	Total Grant	( ₹ in lakhs )		Excess (+) Savings (-)
		Actual Expenditure		
2058 STATIONERY AND PRINTING				
103 Government Presses				
60 Sikkim Government Press, Gangtok				
O	13,63.62			
S	6.81			
R (-)	1,52.08	12,18.35	12,18.31	(-)0.04

**Augmentation of provision by ₹ 6.81 lakh through Supplementary demand in September 2020. The provision was reduced by ₹ 1,52.08 lakh through surrender due to (i) not increase in Dearness Allowance rates (ii) fund surrendered vide office Memorandum No.GOS/FIN/ADM/01 dated 18.5.2020.**

**Capital**

**Voted**

(i) **Actual expenditure of ₹ 1,60.00 lakhs under this grant.**

(ii) **Out of Saving of ₹ 40.00 lakh an amount of ₹ 40.00 lakh was anticipated and surrendered.**

(iii) **Saving in the grant occurred as under :**

Head	Total Grant	( ₹ in lakhs )		Excess (+) Savings (-)
		Actual Expenditure		
4058 CAPITAL OUTLAY ON STATIONERY AND PRINTING				
103 Government Presses				
60 Sikkim Government Press, Gangtok				
O	2,00.00			
R (-)	40.00	1,60.00	1,60.00	...

**Reduction of provision by ₹ 40.00 lakh by way of surrender due to curtailment of austerity measures vide office Memorandum No. GOS/FIN/ADM/01 dated 18.5.2020.**

**Grant No. 33 Public Health Engineering**

Section and Major Head		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
( ₹ in thousands )				
<b>REVENUE</b>				
<b>VOTED</b>				
<b>MAJOR HEAD</b>				
2059 - PUBLIC WORKS				
ORIGINAL	85,78			
SUPPLEMENTARY	...	85,78	72,09	(-)13,69
2215 - WATER SUPPLY AND SANITATION				
ORIGINAL	46,10,65			
SUPPLEMENTARY	2,43,21	48,53,86	41,92,58	(-)6,61,28
2216 - HOUSING				
ORIGINAL	80,74			
SUPPLEMENTARY	...	80,74	75,87	(-)4,87
<b>TOTAL VOTED</b>				
<b>Original</b>	<b>47,77,17</b>			
<b>Supplementary</b>	<b>2,43,21</b>	<b>50,20,38</b>	<b>43,40,54</b>	<b>(-)6,79,84</b>
<b>Surrendered</b>				...
<b>CAPITAL</b>				
<b>VOTED</b>				
4215 - CAPITAL OUTLAY ON WATER SUPPLY AND SANITATION				
ORIGINAL	1,07,53,40			
SUPPLEMENTARY	2,25,00	1,09,78,40	44,80,04	(-)64,98,36
<b>TOTAL VOTED</b>				
<b>Original</b>	<b>1,07,53,40</b>			
<b>Supplementary</b>	<b>2,25,00</b>	<b>1,09,78,40</b>	<b>44,80,04</b>	<b>(-)64,98,36</b>
<b>Surrendered</b>				...

## Grant No. 33 Public Health Engineering contd...

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

(i) **Actual expenditure of ₹ 43,40.54 lakh under revenue section of this grants included unadjusted abstract contingent bill amounting to ₹ 4.42 lakh.**

(ii) **Out of saving of ₹ 6,79.84 lakh there is no anticipated savings.**

Head		Total Grant	Actual Expenditure	Excess (+) Savings (-)
			(₹ in lakhs)	
2059	PUBLIC WORKS			
01	Office Buildings			
053	Maintenance and Repairs			
60	Work Charged Establishment			
	O	32.98		
	R	...	20.57	(-)12.41
				<b>Actual expenditure of ₹ 20.57 lakh under revenue section of this grants. Reason for ultimate saving of ₹ 12.41 lakh was not intimated (August 2021).</b>
2215	WATER SUPPLY AND SANITATION			
01	Water Supply			
101	Urban water supply programmes			
60	Maintenance and Repairs			
	O	10,17.59		
	S	2,43.21		
	R	...	9,21.11	(-)3,39.69
				<b>Augmentation of provision by ₹ 2,43.21 lakh through supplementary grant in September 2020. Reason for ultimate saving of ₹ 3,39.69 lakh was not intimated (August 2021).</b>
2216	HOUSING			
05	Genera Pool Accomodation			
053	Maintenance and Repairs			
60	Work Charged Establishment			
	O	21.30		
	R	...	17.72	(-)3.58
				<b>Actual expenditure of ₹ 17.72 lakh under revenue section of this grants. Reason for ultimate saving of ₹ 3.58 lakh was not intimated (August 2021).</b>

## Grant No. 33 Public Health Engineering contd...

## Capital

## Voted

Head	( ₹ in lakhs )			
		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) (R)			
	O	...		
	S	25.00		
	R	...	25.00	...
				(-)25.00
	<b>Augmentation of provision by ₹ 25.00 lakh through supplementary grant in September 2020. Reason for ultimate saving of ₹ 25.00 lakh was not intimated (August 2021).</b>			
63	Pakyong Water Supply Schemes (East)			
	O	17.35		
	R	...	17.35	...
				(-)17.35
	<b>Entire provision of ₹ 17.35 lakh was surrendered. Reason for ultimate saving of ₹ 17.35 lakh was not intimated (August 2021).</b>			
70	Other Water Supply Schemes			
	O	3,98.00		
	S	2,00.00		
	R	42.75	6,40.75	5,40.56
				(-)1,00.19
	<b>Augmentation of provision by ₹ 2,00.00 lakh through supplementary grant in September 2020 due to water supply restoration works during monsoon 2020-21, further provision was increased by net effect of ₹ 42.75 lakh through re-appropriation. Reason for ultimate saving of ₹ 1,00.19 lakh was not intimated (August 2021).</b>			

## Grant No. 33 Public Health Engineering contd...

Head		( ₹ in lakhs )		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
71	Schemes under 10% Lumpsum Provision for NE States including Sikkim (100%CSS)			
	O	11,89.91		
	R	...	1,33.04	(-)10,56.87
	<b>Actual expenditure of ₹ 1,33.04 lakh under revenue section of this grants. Reason for ultimate saving of ₹ 10,56.87 lakh was not intimated (August 2021).</b>			
72	Water Supply Scheme for South District			
	O	14,08.83		
	R (-)	42.75	2,06.87	(-)11,59.21
	<b>Reduction of expenditure of ₹ 42.75 through re-appropriation. Reason for ultimate saving of ₹ 11.59.21 lakh was not intimated (August 2021).</b>			
73	Water Supply Scheme for East District			
	O	12,83.97		
	R	...	10,99.57	(-)1,84.40
	<b>Actual expenditure of ₹ 10,99.57 lakh under revenue section of this grants. Reason for ultimate saving of ₹ 1,84.40 lakh was not intimated (August 2021).</b>			
74	Water Supply Scheme for West District			
	O	17.38		
	R	...	...	(-)17.38
	<b>Entire provision of ₹ 17.38 lakh was surrendered. Reason for ultimate saving of ₹ 17.38 lakh was not intimated (August 2021).</b>			
102	Rural Water Supply			
34	P.H.E. Department			
	O	18.56		
	R	...	...	(-)18.56
	<b>Entire provision of ₹ 18.56 lakh was surrendered. Reason for ultimate saving of ₹ 18.56 lakh was not intimated (August 2021).</b>			



**Grant No. 33 Public Health Engineering concl...**

Head		( ₹ in lakhs )		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
02	Sewerage and Sanitation			
106	Sewerage Services			
62	Drainage and Sewerage system in South Distict			
	O	64,19.40		
	R	...	25,00.00	(-)39,19.40

**Actual expenditure of ₹ 25,00.00 lakh under revenue section of this grants. Reason for ultimate saving of ₹ 39,19.40 lakh was not intimated (August 2021).**

### Appropriation: Public Service Commission

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

#### REVENUE

#### REVENUE

#### CHARGED

#### 2051 - PUBLIC SERVICE COMMISSION

*ORIGINAL* 6,04,90

*SUPPLEMENTARY* ... 6,04,90 5,16,19 (-)88,71

#### TOTAL CHARGED

*Original* 6,04,90

*Supplementary* ... 6,04,90 5,16,19 (-)88,71

*Surrendered* 88,72

#### Notes and comments

#### Revenue

#### Charged

- (i) Actual expenditure of ₹ 5,16.19 lakh under this grant includes unadjusted Abstract Contingent bill amounting to ₹ 32.59 lakh.
- (ii) Out of saving of ₹ 88.71 lakh an amount of ₹ 88.72 lakh was anticipated and surrendered.
- (iii) Savings in the grant occurred as under :

Head	Total Appropriation	( ₹ in lakhs ) Actual Expenditure	Excess (+) Savings (-)
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2051 PUBLIC SERVICE COMMISSION

102 State Public Service Commission (Charged)

60 Establishment

*O* 6,04.90

*R (-)* 88.72 5,16.18 5,16.19 (+ )0.01

**Reduction of provision by ₹ 88.72 lakh through surrender in March 2021 was due to transfer of Dy. Director (Information & Technology), cancelled tour due to Covid-19 pandemic, unavailability of resources and reduction 20 per cent of Actual provision in lieu of austerity measures due to Covid-19 Pandemic.**

**Grant No. 34 Roads and Bridges**

Section and Major Head		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
( ₹ in thousands )				
<b>REVENUE</b>				
<b>VOTED</b>				
<b>MAJOR HEAD</b>				
2059 - PUBLIC WORKS				
ORIGINAL	1,04,66			
SUPPLEMENTARY	...	1,04,66	10,96	(-)93,70
3054 - ROADS AND BRIDGES				
ORIGINAL	2,55,07,12			
SUPPLEMENTARY	1,30,00	2,56,37,12	1,92,17,59	(-)64,19,53
<b>TOTAL VOTED</b>				
<b>Original</b>	<b>2,56,11,78</b>			
<b>Supplementary</b>	<b>1,30,00</b>	<b>2,57,41,78</b>	<b>1,92,28,55</b>	<b>(-)65,13,23</b>
<b>Surrendered</b>				<b>65,06,62</b>
<b>CAPITAL</b>				
<b>VOTED</b>				
5054 - CAPITAL OUTLAY ON ROADS AND BRIDGES				
ORIGINAL	2,81,71,48			
SUPPLEMENTARY	1,23,67,64	4,05,39,12	3,03,51,03	(-)1,01,88,09
<b>TOTAL VOTED</b>				
<b>Original</b>	<b>2,81,71,48</b>			
<b>Supplementary</b>	<b>1,23,67,64</b>	<b>4,05,39,12</b>	<b>3,03,51,03</b>	<b>(-)1,01,88,09</b>
<b>Surrendered</b>				<b>57,13,85</b>

## Grant No. 34 Roads and Bridges contd...

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

- (i) Actual expenditure of ₹ 1,92,28.55 lakh under this grant includes unadjusted abstract contingent bill amounting to ₹ 14.50 lakh.
- (ii) Out of saving of ₹ 65,13.23 lakh an amount of ₹ 65,06.62 lakh was anticipated and surrendered.
- (iii) Total expenditure under this grant in Revenue side ₹ 1,92,28.54 lakh did not even reached up to the original provision of ₹ 2,56,11.78 lakh. Supplementary provision of ₹ 1,30.00 lakh obtained in September 2020 proved excessive and could have been restricted to token demand.
- (iv) Savings under the grant occurred as under :-

Head		( ₹ in lakhs)		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
2059	PUBLIC WORKS			
60	Other Buildings			
053	Maintenance and Repairs			
61	Other Maintenance Expenditure			
	O	4.66		
	R (-)	0.95	3.71	3.71
				...
	<b>Reduction of provision by ₹ 0.95 lakh through surrender due to austerity measures imposed.</b>			
799	Suspense			
35	Roads and Bridges Department			
	O	1,00.00		
	R (-)	92.75	7.25	7.25
				...
	<b>Reduction of provision by ₹ 92.75 lakh through surrender due to austerity measures imposed.</b>			

## Grant No. 34 Roads and Bridges contd...

Head		( ₹ in lakhs)		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
3054	ROADS AND BRIDGES			
04	District and Other Roads			
105	Maintenance and Repairs			
60	WorkCharged Establishment			
	O	44,62.14		
	S	1,30.00		
	R (-)	34.42	45,57.72	45,57.00 (-)0.72
	<b>Augmentation of provision by ₹ 1,30.00 lakh through supplementary demand in September 2020 and the provision was reduced ₹ 34.42 lakh through re-appropriation due to absent of Muster Roll employees.</b>			
61	Other Maintenance Expenditure			
	O	22,82.32		
	R (-)	9,43.27	13,39.05	13,39.00 (-)0.05
	<b>The provision was reduced ₹ 9,43.27 lakh through surrender due to non receipt of reimbursement from Government of India for maintenance of National Highways and austerity measures levied by the Finance department.</b>			
797	Transfer to Reserve Fund/Deposit Accounts			
	O	30,00.00		
	R (-)	26,02.00	3,98.00	3,98.00 ...
	<b>Reduction of provision by ₹ 26,02.00 lakh through surrender due to non- receipt of fund from Government of India.</b>			
80	General			
001	Direction and Administration			
35	Roads and Bridges Department			
	O	1,56,26.21		
	R (-)	28,12.96	1,28,13.25	1,28,08.73 (-)4.52
	<b>The provision was reduced ₹ 28,12.96 lakh through surrender due to payment of interest and repayment of loan under Housing and Urban Development Corporation and Nabard Infrastructure Developemnt Assistance schemes as well as retirement of staff and restriction of expenditure and the austerity measures levied by the Finance department.</b>			

## Grant No. 34 Roads and Bridges contd...

Head		( ₹ in lakhs)		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
004	Research and Development			
62	Survey and Testing Works			
	O	3.00		
	R (-)	0.58	2.42	...
	<b>Reduction of provision by ₹ 0.58 lakh through surrender due to austerity measures levied by the Finance department.</b>			
052	Machinery and Equipment			
71	Maintenance & Repair Road Machineries			
	O	1,33.45		
	R (-)	19.69	1,13.76	(-)1.29
	<b>Reduction of provision by ₹ 19.69 lakh through surrender due to austerity measures levied by the Finance department. Reason for ultimate saving was not intimated (August 2021).</b>			
<b>Capital</b>				
<b>Voted</b>				
(i)	<b>Out of saving of ₹ 1,01,88.09 lakh an amount of ₹ 57,13.85 lakh was anticipated and surrendered.</b>			
(ii)	<b>Saving under the Capital side occurred as under :</b>			
5054	CAPITAL OUTLAY ON ROADS AND BRIDGES			
04	District & Other Roads			
101	Bridges			
61	Construction of Steel Beidge of Snagkhola-Sumin Road (East)			
	O	0.01		
	R (-)	0.01	...	...
	<b>Reduction of entire provision by ₹ 0.01 lakh through surrender stated to be token provision surrendered.</b>			
68	Construction of Steel Bridge in South Sikkim			
	O	4,70.57		
	R (-)	4,18.12	52.45	52.45
	<b>Reduction of provision by ₹ 4,18.12 lakh through surrender stated to be due to non-receipt of anticipated fund from Government of India.</b>			

## Grant No. 34 Roads and Bridges contd...

Head	( ₹ in lakhs)			
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
70	Construction of Bridges in West Sikkim			
	O	1,00.00		
	R (-)	1,00.00	...	...
	<b>Reduction of provision by ₹ 1,00.00 lakh through surrender stated to be due to non-receipt of anticipated fund from Government of India.</b>			
71	Construction of Bridges in East Sikkim			
	O	3,50.00		
	R (-)	3,50.00	...	...
	<b>Reduction of provision by ₹ 3,50.00 lakh through surrender stated to be due to non-receipt of anticipated fund from Government of India.</b>			
72	Construction of Bridges in North Sikkim			
	O	50,00.00		
	R (-)	21,23.10	28,76.90	28,76.90
	<b>Reduction of provision by ₹ 21,23.10 lakh through surrender stated to be due to non receipt of anticipated fund from Government of India.</b>			
337	Road Works			
60	District Roads			
	O	1,92,50.71		
	S	1,23,67.64		
	R (-)	26,22.30	2,89,96.05	2,74,19.68
	<b>Augmentation of provision by ₹ 1,23,67.64 lakh through supplementary demand in September 2020, January 2021 and March 2021 and the provision was reduced ₹ 26,22.30 lakh through re-appropriation due to non- receipt of anticipated fund from Government of India and austerity measures levied by the Finance department. Reason for ultimate saving of ₹ 15,76.37 lakh have not been intimated (August 2021).</b>			
62	New Schemes under NABARD			
	O	0.16		
	R (-)	0.16	...	...
	<b>Reduction of entire provision by ₹ 0.16 lakh through surrender stated to be token provision surrendered.</b>			

**Grant No. 34 Roads and Bridges concl...**

Head	( ₹ in lakhs)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
05	Roads of Interstate or Economic Importance			
337	Road Works			
60	District Roads			
	O	0.03		
	R (-)	0.03	...	...
	<b>Reduction of entire provision by ₹ 0.03 lakh through surrender stated to be token provision surrendered.</b>			
61	Schemes Funded under Sikkim Transport Infrastructure Development Fund			
	O	25,00.00		
	R (-)	0.13	24,99.87	24,99.86 (-)0.01
	<b>Reduction of provision by ₹ 0.13 lakh through surrender. Reason for surrender was not intimated (August 2021).</b>			
80	General			
800	Other Expenditure			
46	West District			
	O	5,00.00		
	R (-)	1,00.00	4,00.00	4,00.00 ...
	<b>Reduction of provision by ₹ 1,00.00 lakh through surrender stated to be due to austerity measures levied by the Finance department.</b>			



### Grant No. 35 Rural Development

Section and Major Head	Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
( ₹ in thousands )			
<b>REVENUE</b>			
<b>VOTED</b>			
<b>MAJOR HEAD</b>			
2215 - WATER SUPPLY AND SANITATION			
ORIGINAL	24,77,46		
SUPPLEMENTARY	...	24,77,46	20,28,04
			(-)4,49,42
2216 - HOUSING			
ORIGINAL	83,50,32		
SUPPLEMENTARY	12,50,00	96,00,32	72,07,32
			(-)23,93,00
2501 - SPECIAL PROGRAMMES FOR RURAL DEVELOPMENT			
ORIGINAL	85,84,71		
SUPPLEMENTARY	2,40,01	88,24,72	82,78,94
			(-)5,45,78
2505 - RURAL EMPLOYMENT			
ORIGINAL	74,13,00		
SUPPLEMENTARY	...	74,13,00	37,46,13
			(-)36,66,87
2515 - OTHER RURAL DEVELOPMENT PROGRAMMES			
ORIGINAL	34,45,93		
SUPPLEMENTARY	...	34,45,93	17,79,29
			(-)16,66,64
3054 - ROADS AND BRIDGES			
ORIGINAL	36,98,98		
SUPPLEMENTARY	...	36,98,98	30,46,52
			(-)6,52,46

**Grant No. 35 Rural Development contd...**

Section and Major Head		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
( ₹ in thousands )				
<b>TOTAL VOTED</b>				
<b>Original</b>	<b>3,39,70,40</b>			
<b>Supplementary</b>	<b>14,90,01</b>	<b>3,54,60,41</b>	<b>2,60,86,24</b>	<b>(-)93,74,17</b>
<b>Surrendered</b>				<b>93,16,47</b>
<b>CAPITAL VOTED</b>				
4215 - CAPITAL OUTLAY ON WATER SUPPLY AND SANITATION				
ORIGINAL	1,12,17,97			
SUPPLEMENTARY	3,00,00	1,15,17,97	64,33,23	(-)50,84,74
4216 - CAPITAL OUTLAY ON HOUSING				
ORIGINAL	15,00,00			
SUPPLEMENTARY	...	15,00,00	15,00,00	...
4515 - CAPITAL OUTLAY ON OTHER RURAL DEVELOPMENT PROGRAMMES				
ORIGINAL	14,32,58			
SUPPLEMENTARY	67,52	15,00,10	9,19,53	(-)5,80,57
5054 - CAPITAL OUTLAY ON ROADS AND BRIDGES				
ORIGINAL	6,78,13,47			
SUPPLEMENTARY	18,00,00	6,96,13,47	2,26,33,95	(-)4,69,79,52
<b>TOTAL VOTED</b>				
<b>Original</b>	<b>8,19,64,02</b>			
<b>Supplementary</b>	<b>21,67,52</b>	<b>8,41,31,54</b>	<b>3,14,86,71</b>	<b>(-)5,26,44,83</b>
<b>Surrendered</b>				<b>5,17,51,56</b>

## Grant No. 35 Rural Development contd...

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

- (i) Actual expenditure of ₹ 2,60,86.24 lakh under Revenue Section of this grant include unadjusted abstract contingent bill amounting to ₹ 4.65 lakh.
- (ii) Out of savings of ₹ 93,74,17 lakh an amount of ₹ 93,16,47 lakh was anticipated and surrendered.
- (iii) Total expenditure under this grant in Revenue side ₹ 2,60,86.24 lakh under this grant did not even reached up to the original provision of ₹ 3,39,70.40 lakh. The supplementary provision of ₹ 14,90.01 lakh obtained in September 2020 proved unnecessary and could have been restricted to token demand.
- (iv) This is seventh year 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 :

Year	Total Grant	( ₹ in lakhs )	
		Actual Expenditure	Savings (-)
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
2018-19	4,72,12.15	3,39,16.80	(-) 1,32,95.35
2019-20	2,55,65.98	2,06,13.24	(-) 49,52.74

- (v) Saving occurred mainly under :

Head	Total Grant	( ₹ in lakhs )	
		Actual Expenditure	Excess (+) Savings (-)
2215 WATER SUPPLY AND SANITATION			
01 Water Supply			
001 Direction and Administration			
36 Rural Development Department			
O	14,02.54		
R (-)	58.51	13,44.03	13,44.68 (+)0.65

Reduction of provision of ₹ 58.51 lakh through re-appropriation & surrender was due to one family one job employees under Addl.District Collectorarte (b) Gangtok was wrongly included in the Nominal Roll of head office, transfer of staff & 20 per cent cut and eventual saving was surrender.

## Grant No. 35 Rural Development contd...

Head	( ₹ in lakhs )			Excess (+) Savings (-)
	Total Grant	Actual Expenditure		
102	Rural water supply programmes			
36	Rural Development Department			
	O	24.92		
	R (-)	6.93	17.99	(+)0.10
	<b>Surrender of provision of ₹ 6.93 in March 2021 under the above mentioned sub-head was due to curtailment of 20 per cent of allocated fund.</b>			
02	Sewerage and Sanitation			
105	Sanitation Services			
81	Swachh Bharat Mission (Gramin)(SBM)			
	O	10,50.00		
	R (-)	3,84.73	6,65.27	6,65.27
	<b>Surrender of provision of ₹ 3,84.73 in March 2021 under the above mentioned sub-heads was due to non receipt fund for the scheme from Government of India.</b>			
2216	HOUSING			
03	Rural Housing			
800	Other expenditure			
35	Rural Development Department			
	O	60,22.55		
	S	12,50.00		
	R (-)	65.23	72,07.32	72,07.32
	<b>Additional provision of ₹ 12,50.00 lakh was made through supplementary demand in September 2020. Further, surrender of ₹ 65.23 lakh in March 2021 was attributed the repayment was varied and anticipated amount is surrender.</b>			
37	Pradhan Mantri Awas Yojana(PMAY)			
	O	23,27.77		
	R (-)	23,27.77	...	...
	<b>Surrender of entire provision of ₹ 23,27.77 lakh in March 2021 under the above mentioned sub-head was attributed to non-receipt of fund from Government of India.</b>			

## Grant No. 35 Rural Development contd...

Head	( ₹ in lakhs )			Excess (+) Savings (-)
	Total Grant	Actual Expenditure		
2501	SPECIAL PROGRAMMES FOR RURAL DEVELOPMENT			
01	Integrated Rural Development programme			
001	Direction and Administration			
45	East District			
	O	28,33.44		
	S	64.18		
	R (-)	2,96.22	26,01.40	25,90.84 (-)10.56
	<b>Additional provision of ₹ 64.18 lakh was made through supplementary demand in September 2020. The provision of ₹ 2,96.22 was reduced through re-appropriation/surrender was attributed due to transfer of officers and staff.</b>			
46	West District			
	O	22,63.06		
	S	78.63		
	R (-)	69.56	22,72.13	22,67.83 (-)4.30
	<b>Additional provision of ₹ 78.63 lakh was made through supplementary demand in September 2020. The provision of ₹ 69.56 was reduced through re-appropriation and surrender was attributed due to transfer of staff and shifting under head 01 salary to 02 wages.</b>			
47	North District			
	O	7,99.91		
	R (-)	24.26	7,75.65	7,74.86 (-)0.79
	<b>The provision of ₹ 24.26 was reduced through re-appropriation and surrender was attributed due to transfer of staff and shifting under head 01 salary to 02 wages.</b>			
48	South District			
	O	23,58.42		
	S	97.20		
	R (-)	92.44	23,63.18	23,62.29 (-)0.89
	<b>Additional provision of ₹ 97.20 lakh was made through supplementary demand in September 2020. The provision of ₹ 92.44 was reduced through re-appropriation and surrender was attributed due to transfer of staff, shifting under head 01-salary to 02-wages, curtailment of 20 per cent of fund allocated.</b>			

## Grant No. 35 Rural Development contd...

Head		( ₹ in lakhs )		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
800	Other expenditure			
36	Rural Development Department			
	O	3,29.88		
	R (-)	46.75	2,83.13	2,83.13 ...
	<b>The provision of ₹ 46.75 was reduced through surrender was attributed due to non receipt of fund from Government of India.</b>			
2505	RURAL EMPLOYMENT			
01	National Programmes			
702	Jawahar Rojgar Yojana			
37	National Rural Livelihood Mission (NRLM)			
	O	30,63.00		
	R (-)	18,78.28	11,84.72	11,84.72 ...
	<b>Reduction of provision by ₹ 18,78.28 lakh in March 2021 through surrender was due to non receipt of fund from Government of India.</b>			
60	Other Programmes			
703	Employment Assurance Scheme			
34	National Rural Employment Guarantee Scheme			
	O	43,50.00		
	R (-)	17,88.59	25,61.41	25,61.41 ...
	<b>Reduction of provision by ₹ 17,88.59 lakh was due to non receipt of fund from Government of India.</b>			
2515	OTHER RURAL DEVELOPMENT PROGRAMMES			
003	Training			
60	Sikkim Institute of Rural Development			
	O	5,10.93		
	R (-)	20.00	4,90.93	4,90.93 ...
	<b>Reduction of provision by ₹ 20.00 lakh was stated to be ultimate savings surrendered.</b>			

## Grant No. 35 Rural Development contd...

Head		( ₹ in lakhs )		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
101	Panchayati Raj			
34	Rashtriya Gram Swaraj Abhiyan (RGSA)			
	O	11,00.00		
	R (-)	6,15.00	4,85.00	4,85.00 ...
<b>Reduction of provision by ₹ 6,15.00 lakh was stated to be Government of India share could not drawn due to absence of Cabinet sanction and partly due to non receipt of fund from Government of India.</b>				
102	Community Development			
36	Shyama Prasad Mukherji Rurban Mission			
	O	16,85.00		
	R (-)	9,45.00	7,40.00	7,40.00 ...
<b>Reduction of provision by ₹ 9,45.00 lakh in March 2021 through surrender was stated to be non receipt of fund from Government of India.</b>				
45	East District			
	O	80.00		
	R (-)	36.64	43.36	43.36 ...
46	West District			
	O	20.00		
	R (-)	20.00	...	... ...
47	North District			
	O	30.00		
	R (-)	10.00	20.00	20.00 ...
48	South District			
	O	20.00		
	R (-)	20.00	...	... ...
<b>Surrender of provision by ₹ 86.64 lakh in March 2021 through surrender in above four sub-heads were stated due to non receipt of bills.</b>				

## Grant No. 35 Rural Development contd...

Head		( ₹ in lakhs )		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
3054	ROADS AND BRIDGES			
04	District and Other Roads			
337	Road Works			
36	Rural Development Department			
	O	14,77.60		
	R (-)	4,28.65	10,48.95	10,42.99 (-)5.96
	<b>Reduction of provision by ₹ 4,28.65 lakh through surrender was stated due to non receipt of bills, in adequate resource to clear the bills and also curtailment of 20 per cent of fund. Ultimate savings of ₹ 5.96 lakh was not intimated (August 2021).</b>			
80	General			
001	Direction and Administration			
36	Rural Development Department			
	O	15,91.67		
	R (-)	1,40.37	14,51.30	14,51.15 (-)0.15
	<b>Reduction of provision by ₹ 1,40.37 lakh was net effect of re-appropriation of ₹ 46.65 lakh and surrender of ₹ 93.72 lakh due to transfer of staff, cancellation of tour, curtailment of 20 per cent of fund.</b>			
799	Suspense			
36	Rural Development Department			
	O	50.00		
	R (-)	45.93	4.07	-31.66 (-)35.73
	<b>Reduction of provision by ₹ 45.93lakh through surrender was stated due to non receipt of bills.Ultimate savings of ₹ 35.73 lakh was not intimated (August 2021).</b>			
	<b>Saving mentioned in note (iv) above was partly counter balanced by excess as under :</b>			
3054	ROADS AND BRIDGES			
04	District and Other Roads			
105	Maintenance and Repairs			
60	WorkCharged Establishment			
	O	5,79.71		
	R	4.39	5,84.10	5,84.04 (-)0.06
	<b>Augmentation of provision by ₹ 4.39 lakh was net effect of re-appropriation of ₹ 11.76 lakh and surrender of ₹ 7.37 lakh due to transfer of staff.</b>			



## Grant No. 35 Rural Development contd...

Head	( ₹ in lakhs )		
	Total Grant	Actual Expenditure	Excess (+) Savings (-)
<b>Capital</b>			
<b>Voted</b>			
(i)	<b>Out of savings of ₹ 5,26,46.83 lakh an amount of ₹ 5,17,51.56 lakh was anticipated and surrendered.</b>		
(ii)	<b>Total expenditure under this Grant in Capital side ₹ 3,14,86.71 lakh under this Grant did not even reached up to the Original Provision of ₹ 8,19,64.02 lakh. The supplementary provision of ₹ 21,67.52 lakh obtained in September 2020 proved unnecessary and could have been restricted to token demand.</b>		
(iii)	<b>Saving occurred mainly under :</b>		
4215	CAPITAL OUTLAY ON WATER SUPPLY AND SANITATION		
01	Water Supply		
102	Rural Water Supply		
36	Rural Development Department		
	O	10,67.97	
	S	1,00.00	
	R (-)	61.02	11,06.95
			10,74.08
			(-)32.87
	<b>Reduction of provision by ₹ 61.02 lakh through surrender was stated to be due to non receipt of bills. Ultimate savings of ₹ 32.87 lakh not intimated (August 2021).</b>		
40	National Rural Drinking Water Programme (NRDWP)		
	O	1,01,50.00	
	S	2,00.00	
	R (-)	49,90.85	53,59.15
			53,59.15
			...
	<b>Reduction of provision by ₹ 49,90.85 lakh through surrender was stated to be non receipt of fund from Government of India.</b>		

## Grant No. 35 Rural Development contd...

Head	( ₹ in lakhs )			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
4515 CAPITAL OUTLAY ON OTHER RURAL DEVELOPMENT PROGRAMMES				
101 Panchayati Raj				
36 Rural Development Department				
O	6,77.08			
S	67.52			
R (-)	2,45.58	4,99.02	4,47.83	(-)51.19
<b>Augmentation of provision of ₹ 67.52 lakh through supplementary demand in September 2020. The provision reduced by ₹ 2,45.58 lakh through surrender was stated to be non receipt of fund from Government of India, non receipt of bill and curtailment of 20 per cent of fund.</b>				
102 Community Development				
O	4,15.50			
R (-)	2,20.92	1,94.58	1,94.57	(-)0.01
<b>Reduction of provision by ₹ 2,20.92 lakh through surrender was stated to be non receipt of bills.</b>				
103 Rural Development				
O	3,40.00			
R (-)	62.87	2,77.13	2,77.12	(-)0.01
<b>Reduction of provision by ₹ 62.87 lakh through surrender was stated to be non receipt of bills</b>				
5054 CAPITAL OUTLAY ON ROADS AND BRIDGES				
04 District & Other Roads				
337 Road Works				
35 Pradhan Mantri Gram Sadak Yojana (PMGSY)				
O	6,66,90.00			
S	10,00.00			
R (-)	4,59,40.00	2,17,50.00	2,17,50.00	...
<b>Augmentation of provision of ₹ 10,00.00 lakh through supplementary demand in September 2020. The provision reduced by ₹ 4,59,40.00 lakh through surrender was stated to be non receipt of fund from Government of India.</b>				

**Grant No. 35 Rural Development concl...**

Head	( ₹ in lakhs )			
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
36 Rural Development Department				
O	10,59.02			
S	8,00.00			
R (-)	2,30.32	16,28.70	8,24.44	(-)8,04.26

**Augmentation of provision of ₹ 8,00.00 lakh through supplementary demand in September 2020. The provision reduced by ₹ 2,30.32 lakh through surrender was stated to be curtailment of 20 per cent of fund allocation.**

**Grant No. 36 Science and Technology**

Section and Major Head	Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
( ₹ in thousands )			
<b>REVENUE</b>			
<b>VOTED</b>			
<b>MAJOR HEAD</b>			
3425 - OTHER SCIENTIFIC RESEARCH			
ORIGINAL	6,56,31		
SUPPLEMENTARY	11,89	6,68,20	5,13,62
			(-)1,54,58
<b>TOTAL VOTED</b>			
<b>Original</b>	<b>6,56,31</b>		
<b>Supplementary</b>	<b>11,89</b>	<b>6,68,20</b>	<b>5,13,62</b>
			<b>(-)1,54,58</b>
<b>Surrendered</b>			<b>1,54,55</b>

*Notes and comments*

**Revenue**

**Voted**

- (i) Actual expenditure of ₹ 5,13.62 lakh under this grant includes unadjusted abstract contingent bill amounting to ₹ 0.74 lakh.
- (ii) Out of saving of ₹ 1,54.58 lakh an amount of ₹ 1,54.55 lakh was anticipated and surrendered.
- (iii) Total expenditure under this grant in Revenue side ₹ 5,13.62 lakh did not even reached up to the original provision of ₹ 6,56.31 lakh. Supplementary provision of ₹ 11.89 lakh obtained in September 2020 proved excessive and could have been restricted to token demand.
- (iv) Out of saving of ₹ 1,54.58 lakh an amount of ₹ 1,54.55 lakh was anticipated and surrendered.

**Grant No. 36 Science and Technology concl...**

Head		( ₹ in lakhs )		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
3425	OTHER SCIENTIFIC RESEARCH			
60	Other Expenditure			
001	Direction and Administration			
37	Science and Technology Department			
	O	5,26.31		
	S	11.89		
	R (-)	54.55	4,83.65	4,83.62 (-)0.03
	<b>Original provision augmented by ₹ 11.89 lakh through supplementary demand in September 2020. The provision was finally reduced by ₹ 54.55 lakh through surrender stated to be due to austerity measures imposed and non payment of medical reimbursement and arrears.</b>			
200	Assistance to Other Scientific bodies			
60	State Council of Science and Technology			
	O	1,30.00		
	R (-)	1,00.00	30.00	30.00 ...
	<b>Reduction of provisions by ₹ 1,00.00 lakh in March 2021 through surrender stated that the expenditure could not be incurred due to austerity measures imposed.</b>			

**Grant No. 37 Transport Department**

Section and Major Head		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
( ₹ in thousands )				
<b>REVENUE</b>				
<b>VOTED</b>				
<b>MAJOR HEAD</b>				
3055 - ROAD TRANSPORT				
ORIGINAL	69,67,99			
SUPPLEMENTARY	84,25	70,52,24	63,84,40	(-)6,67,84
<b>TOTAL VOTED</b>				
<b>Original</b>	<b>69,67,99</b>			
<b>Supplementary</b>	<b>84,25</b>	<b>70,52,24</b>	<b>63,84,40</b>	<b>(-)6,67,84</b>
<b>Surrendered</b>				<b>6,67,81</b>
<b>CAPITAL</b>				
<b>VOTED</b>				
5055 - CAPITAL OUTLAY ON ROAD TRANSPORT				
ORIGINAL	5,00,00			
SUPPLEMENTARY	...	5,00,00	4,98,26	(-)1,74
<b>TOTAL VOTED</b>				
<b>Original</b>	<b>5,00,00</b>			
<b>Supplementary</b>	<b>...</b>	<b>5,00,00</b>	<b>4,98,26</b>	<b>(-)1,74</b>
<b>Surrendered</b>				<b>1,74</b>
<i>Notes and comments</i>				
<b>Revenue</b>				
<b>Voted</b>				

## Grant No. 37 Transport Department contd...

- (i) Out of saving of ₹ 6,67.84 lakh an amount of ₹ 6,67.81 lakh was anticipated and surrendered
- (ii) Total expenditure under this grant in revenue side of ₹ 63,84.40 lakh did not reached upto the original provision of ₹ 69,67.99 lakh. Supplementary provision of ₹ 84.25 lakh obtained in September 2020 proved excessive and could have been restricted to token demand.
- (iii) Savings occurred are as under :

Head	( ₹ in lakhs )			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
3055 ROAD TRANSPORT				
201 Sikkim Nationalised Transport				
60 Management				
O	11,70.45			
R (-)	73.25	10,97.20	10,97.19	(-0.01)
<b>Reduction of provision by ₹ 73.25 lakh in March 2021 through surrender due to Imposition of 20 per cent cut as austerity measure due to covid-19.</b>				
61 Operation				
O	54,22.87			
S	34.25			
R (-)	5,63.43	48,93.69	48,93.68	(-0.01)
<b>Reduction of provision by ₹ 5,63.43 lakh in March 2021 through surrender is due to transfer without replacement and retirement of employees and restriction in movement of Departmental buses.</b>				
62 National e-Governance Action Plan (NeGAP)				
O	80.97			
R (-)	10.96	70.01	70.01	...

**Grant No. 37 Transport Department concl...**

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Head		( ₹ in lakhs )		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
64	Buildings			
	O	18.70		
	S	50.00		
	R (-)	20.17	48.53	48.53

**Surrender of provision by ₹ 10.96 lakh and ₹ 20.17 lakh was due to Imposition of 20 per cent cut as austerity measure due to covid-19.**

**Capital**

**Voted**

5055 CAPITAL OUTLAY ON ROAD TRANSPORT

102 Acquisition of Fleet

61 Fleet Purchase

	O	5,00.00		
	R (-)	1.74	4,98.26	4,98.26

**Reduction of provision by ₹ 1.74 lakh through surrender in March 2021 was due to Imposition of 20 per cent cut as austerity measure due to Covid-19.**



**Grant No. 38 Social Justice and Welfare**

Section and Major Head	Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
( ₹ in thousands )			
<b>REVENUE</b>			
<b>VOTED</b>			
<b>MAJOR HEAD</b>			
2225 - WELFARE OF SCEDULED CASTES,SCEDULED TRIBES AND OTHER BACKWARD CLASSES			
ORIGINAL	95,16,69		
SUPPLEMENTARY	10,50	95,27,19	73,28,81
			(-)21,98,38
2235 - SOCIAL SECURITY AND WELFARE			
ORIGINAL	1,71,65,60		
SUPPLEMENTARY	1,95,10	1,73,60,70	1,40,46,88
			(-)33,13,82
2236 - NUTRITION			
ORIGINAL	25,34,88		
SUPPLEMENTARY	...	25,34,88	7,99,48
			(-)17,35,40
<b>TOTAL VOTED</b>			
<b>Original</b>	<b>2,92,17,17</b>		
<b>Supplementary</b>	<b>2,05,60</b>	<b>2,94,22,77</b>	<b>2,21,75,17</b>
			<b>(-)72,47,60</b>
<b>Surrendered</b>			<b>69,02,39</b>
<b>CAPITAL</b>			
<b>VOTED</b>			
4202 - CAPITAL OUTLAY ON EDUCATION, SPORTS,ART AND CULTURE			
ORIGINAL	1,00,00		
SUPPLEMENTARY	...	1,00,00	75,93
			(-)24,07

## Grant No. 38 Social Justice and Welfare contd...

Section and Major Head	Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
( ₹ in thousands )			
4217 - CAPITAL OUTLAY ON URBAN DEVELOPMENT			
ORIGINAL	84,95		
SUPPLEMENTARY	...	84,95	14,72
			(-)70,23
4225 - CAPITAL OUTLAY ON WELFARE OF SC/ST/OBC			
ORIGINAL	14,44,76		
SUPPLEMENTARY	60,00	15,04,76	6,19,48
			(-)8,85,28
4235 - CAPITAL OUTLAY ON SOCIAL SECURITY AND WELFARE			
ORIGINAL	14,92,00		
SUPPLEMENTARY	1,99,34	16,91,34	8,83,19
			(-)8,08,15
<b>TOTAL VOTED</b>			
<b>Original</b>	<b>31,21,71</b>		
<b>Supplementary</b>	<b>2,59,34</b>	<b>33,81,05</b>	<b>15,93,32</b>
			<b>(-)17,87,73</b>
<b>Surrendered</b>			<b>16,95,06</b>

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

- (i) Actual expenditure of ₹ 2,21,75,17 lakh under this grant includes unadjusted abstract contingent bill amounting to ₹ 77.90 lakh.
- (ii) Out of saving of ₹ 72,47,60 lakh an amount of ₹ 69,02,39 lakh was anticipated and surrendered.
- (iii) Total expenditure under this grant in Revenue side ₹ 15,93.32 lakh did not even reached up to the original provision of ₹ 31,21.71 lakh. Supplementary provision of ₹ 2,59.34 lakh obtained in September 2020 and March 2021 proved excessive which could have been restricted original provision.

## Grant No. 38 Social Justice and Welfare contd...

- (iv) This is the eighth year in succession that the grant closed with saving, pointing to over estimation and imperfect budgeting. The persistent savings for last five years are detailed below :

Year	Total Grant	( ₹ in lakhs )	
		Actual Expenditure	Savings(-)
2015-16	1,74,64.83	1,05,96.35	(-) 68,48.48
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
2018-19	2,06,35.86	1,81,38.59	(-) 24,97.27
2019-20	2,49,59.34	1,91,68.66	(-)58,20.68

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

Head	( ₹ in lakhs )			
	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	4,81.70		
	R (-)	30.53	4,51.17	4,51.14 (-)0.03
	<b>Reduction of provision by ₹ 30.53 lakh through surrender due to transfer and retirement of officers and curtailment of dearness allowance.</b>			
277	Education			
61	Educational Support			
	O	5.00		
	R (-)	3.92	1.08	1.08 ...
	<b>Reduction of provision by ₹ 3.92 lakh through surrender due to non receipt of beneficiaries.</b>			

## Grant No. 38 Social Justice and Welfare contd...

Head		( ₹ in lakhs )		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
793	Special Central Assistance for Scheduled Castes Component Plan			
	O	2,00.00		
	R (-)	0.09	1,99.91	1,99.91 ...
	<b>Reduction of provision by ₹ 0.09 lakh through surrender due to bill amount being more than balance.</b>			
02	Welfare of Scheduled Tribes			
001	Direction and Administration			
60	Establishment			
	O	2,93.35		
	R (-)	1.37	2,91.98	2,91.46 (-)0.52
	<b>Reduction of provision by ₹ 1.37 lakh through surrender due to transfer and curtailment of dearness allowance.</b>			
794	Special Central Assistance for Tribal sub-plan			
62	Tribal Sub Plan Central Plan Schemes			
	O	27,00.00		
	R (-)	10,15.15	16,84.85	16,84.85 ...
	<b>Reduction of provision by ₹ 10,15.15 lakh through surrender stated to be due to non receipt of bills.</b>			
796	Tribal Area Sub Plan (STP)			
71	Grants-in-aid under 1st proviso to Article 275(1) of the Constitution of India			
	O	16,00.00		
	R (-)	2,62.77	13,37.23	13,37.23 ...
	<b>Reduction of provision by ₹ 2,62.77 lakh through surrender stated to be due to non receipt of bills.</b>			
72	Umbrella Programme for Development and Marketing of Tribal Products/Produce			
	O	1,00.00		
	R (-)	0.04	99.96	99.96 ...
	<b>Reduction of provision by ₹ 0.04 lakh through surrender stated to be due to low balance to pass the bill.</b>			

## Grant No. 38 Social Justice and Welfare contd...

Head		( ₹ in lakhs )		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
800	Other expenditure			
65	Lepcha Primitive Tribe Group Welfare Board			
	O	15.00		
	R (-)	3.84	11.16	...
<b>Reduction of provision of ₹ 3.84 lakh through surrender stated to be due to curtailment of fund.</b>				
03	Welfare of Backward Classes			
277	Education			
43	Scheme for Development of OBC and DNT and Semi Nomadic Tribes			
	O	7,13.10		
	R (-)	1,23.78	5,89.32	...
<b>Reduction of provision of ₹ 1,23.78 lakh through surrender stated to be due to curtailment of 20 per cent fund allocated and non receipt of beneficiaries.</b>				
61	Educational Support			
	O	4,50.00		
	R (-)	31.12	4,18.88	...
<b>Reduction of provision of ₹ 31.12 lakh through surrender stated to be due to non receipt of beneficiaries and curtailment of 20 per cent fund allocated.</b>				
800	Other expenditure			
65	Sikkim Commission for Backward Classes			
	O	2,60.00		
	R (-)	1,52.46	1,07.54	1,03.87 (-)3.67
<b>Reduction of provision by ₹ 1,52.46 lakh through surrender stated to be due to less expenditure incurred due to pandemic.</b>				

## Grant No. 38 Social Justice and Welfare contd...

Head		( ₹ in lakhs )		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
80	General			
800	Other Expenditure			
33	Umbrella Schemes for Development of Minorities			
	O	0.03		
	R (-)	0.03 ...	...	...
		<b>Reduction of entire provision of ₹ 0.03 lakh through surrender was due to transfer of fund by Government of India.</b>		
42	Scheme for Development of Scheduled Caste			
	O			
	R	89.79	1,01.56	1,01.56 ...
		<b>Reduction of provision by ₹ 89.79 lakh through surrender stated to be due to non receipt of fund from Government of India.</b>		
51	Umbrella Scheme for Education of ST Student			
	O	13,09.00		
	R (-)	6,90.64	6,18.36	6,18.35 (-)0.01
		<b>Reduction of provision by ₹ 6,90.64 lakh through surrender stated to be due to non receipt beneficiaries and curtailment of fund allocated.</b>		
53	Detention Centre			
	O	10.00		
	R (-)	0.17	9.83	9.83 ...
		<b>Reduction of provision by ₹ 0.17 lakh through surrender due to non receipt of bills.</b>		
66	Welfare Board			
	O	30.00		
	R (-)	18.02	11.98	11.98 ...
		<b>Reduction of provision by ₹ 18.02 lakh through surrender stated to be due to non appointment of chairperson and staff.</b>		

## Grant No. 38 Social Justice and Welfare contd...

Head		( ₹ in lakhs )		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
2235	SOCIAL SECURITY AND WELFARE			
02	Social Welfare			
001	Direction and Administration			
39	Social Welfare Department			
	O	36,19.87		
	R (-)	1,07.56	35,12.31	(-)5.59
	<b>Reduction of provision by ₹ 1,07.56 lakh through surrender stated to be due to transfer of staff and curtailment of fund allocated.</b>			
101	Welfare of handicapped			
60	Welfare Activities			
	O	5,37.00		
	S	83.93		
	R (-)	25.91	5,95.02	(-)1.36
	<b>Augmentation of provision by ₹ 83.93 lakh through supplementary demand in September 2020 for new beneficiaries under Subsistence allowance and State Share for National Family Benefit Scheme. The provision decreased by ₹ 25.91 lakh through surrender due to non submission of bills and curtailment of fund allocated.</b>			
102	Child Welfare			
52	I.C.D.S. Programme			
	O	35,46.28		
	R (-)	13,46.60	21,99.68	(-)11.19
	<b>Reduction of provision by ₹ 13,46.60 lakh through surrender stated to be due to curtailment of fund allocated. Ultimate saving of ₹ 11.19 lakh was not intimated (August 2021).</b>			
62	Other Child Welfare Programme			
	O	56.40		
	R (-)	27.97	28.43	28.43
	<b>Reduction of provision by ₹ 27.97 lakh through surrender stated to be due to curtailment of allocated fund and grant released as per requisition of State Commission for protection of Child Right.</b>			

## Grant No. 38 Social Justice and Welfare contd...

Head	( ₹ in lakhs )			
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
63	ICDS Programme (State Share)			
	O	2,50.00		
	R (-)	1,59.76	90.24	90.24 ...
	<b>Reduction of provision through surrender by ₹ 1.59.76 lakh due to curtailment of 20 per cent fund.</b>			
64	Integrated Child Protection Scheme (ICPS) (90:10%CSS)			
	O	10,65.00		
	R (-)	6,22.83	4,42.17	4,42.17 ...
	<b>Reduction of provision by ₹ 6,22.83 lakh through surrender stated to be due to curtailment of allocated fund.</b>			
65	Maternity Benefit Programme			
	O	4,94.17		
	R (-)	4,62.02	32.15	32.15 ...
	<b>Reduction of provision by ₹ 4,62.02 lakh through surrender stated to be due to curtailment of allocated fund.</b>			
103	Women's Welfare			
53	National Mission for Empowerment of women includingb Indira Gandhi Matritav S Y(CSS)			
	O	1,57.53		
	R (-)	1,20.31	37.22	37.22 ...
	<b>Reduction of provision by ₹ 1,20.31 lakh through surrender stated to be due to curtailment of allocated fund.</b>			
63	Working Women's Hostel, Deorali			
	O	3.14		
	R (-)	0.40	2.74	2.75 (+)0.01
	<b>Reduction of provision by ₹ 0.40 lakh through surrender stated to be due to curtailment of allocated fund.</b>			



## Grant No. 38 Social Justice and Welfare contd...

Head		( ₹ in lakhs )		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
64	Other Women's Welfare Programme			
	O	1.00		
	R (-)	0.93	0.07	...
	<b>Reduction of entire provision of ₹ 0.93 lakh through surrender stated to be due to curtailment of allocated fund.</b>			
65	State Women Commission			
	O	15.00		
	R (-)	3.00	12.00	...
	<b>Reduction of entire provision of ₹ 3.00 lakh through surrender stated to be due to curtailment of allocated fund.</b>			
104	Welfare of aged, infirm and destitute			
66	Destitute Homes			
	O	2.00		
	R (-)	2.00	...	...
	<b>Reduction of entire provision of ₹ 2.00 lakh through surrender stated to be due to curtailment of allocated fund.</b>			
800	Other expenditure			
70	Social Welfare Board			
	O	65.00		
	R (-)	25.00	40.00	...
	<b>Reduction of entire provision of ₹ 25.00 lakh through surrender stated to be due to curtailment of allocated fund.</b>			
71	Prevention of Drug and Alcohol			
	O	90.00		
	R (-)	13.00	77.00	...
	<b>Reduction of entire provision of ₹ 13.00 lakh through surrender stated to be due to curtailment of allocated fund.</b>			

## Grant No. 38 Social Justice and Welfare contd...

Head		( ₹ in lakhs )		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
03	National Social Assistance Programme			
101	National Old Age Pension Scheme			
60	Pension Schemes			
	O	61,12.00		
	S	33.86		
	R (-)	40.00	61,05.86	58,57.87 (-)2,47.99
	<b>Augmentation of provision by ₹ 33.86 lakh through supplementary demand during September 2020 due to addition of new beneficiaries under subsistance allowance. The provision was reduced by ₹ 40.00 lakh through surrender stated to be due to curtailment of fund. Reason for ultimate saving of ₹ 2,47.99 lakh has not been intimated (August 2021).</b>			
102	National Family Benefit Scheme			
61	Pension Schemes			
	O	11,08.01		
	S	27.31		
	R (-)	14.08	11,21.24	10,50.32 (-)70.92
	<b>Augmentation of provision by ₹ 27.31 lakh through supplementary demand during September 2020. The provision was reduced by ₹ 14.08 lakh through surrender stated to be due to curtailment of fund.</b>			
60	Other Social Security and Welfare Programmes			
102	Pensions under Social Security Schemes			
60	Pension Schemes			
	O	2.20		
	R (-)	2.20	...	... ..
	<b>Saving of entire provision of ₹ 2.20 lakh due to curtailment of fund.</b>			
2236	NUTRITION			
02	Distribution of nutritious food and beverages			
101	Special Nutrition programmes			
	O	16,24.83		
	R (-)	9,63.90	6,60.93	4,19.58 -241.35
	<b>Reduction of provision by ₹ 9,63.90 lakh in March 2021 was the net effect of re-appropriation of ₹ 2,34,51.00 lakh for settlement of bill Multi Sectoral Development Programe/Pradhan Mantri Jan Vikash Karyakram scheme and surrender of ₹ 7,29,39.00 stated to be due to non-receipt of resource from Government of India. Ultimate savings of ₹ 2,41.35 lakh not intimated (August 2021).</b>			

## Grant No. 38 Social Justice and Welfare contd...

Head		( ₹ in lakhs )		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
80	General			
001	Direction and Administration			
60	Establishment			
	O	9,10.05		
	R (-)	5,29.75	3,80.30	(-)0.40
	<b>Surrender of provision ₹ 5,29.75 lakh was due to curtail of Dearness Allowance and bill not received.</b>			
2225	WELFARE OF SCHEDULE CASTES, SCHEDULE TRIBES AND OTHER BACKWARD CLASSES			
80	General			
800	Other Expenditure			
32	Multi Sectoral Development Programme for Minority			
	O	11,58.16		
	R	2,29.90	13,88.06	13,88.06 ...
	<b>Augmentation of provision by ₹ 2,29.90 lakh in March 2021 the net effect of re-appropriation of ₹ 2,34.51 lakh and surrender of ₹ 4.61 lakh due to transfer of fund and curtailment of 20 per cent of the fund.</b>			
<b>Capital</b>				
<b>Voted</b>				
(i)	<b>Actual expenditure of ₹ 15,93.32 lakh under this grant includes unadjusted abstract contingent bill amounting to ₹ 48.52 lakh.</b>			
(ii)	<b>Out of saving of ₹ 17,87,73 lakh an amount of ₹ 16,95,06 lakh was anticipated and surrendered.</b>			
(iii)	<b>Total expenditure under this grant in Capital side ₹ 15,93,32 lakh did not even reached upto the original provision of ₹ 31,21,71 lakh. Supplementary provision of ₹ 2,59,34 lakh obtained in September 2020 and March 2021 proved excessive which could have been restricted to token demand.</b>			
4202	CAPITAL OUTLAY ON EDUCATION, SPORTS,ART AND CULTURE			
04	Art and Culture			
796	Tribal Area Sub-Plan			
	O	1,00.00		
	R (-)	20.00	80.00	75.93 (-)4.07
	<b>The provision was reduced by ₹ 20.00 lakh through surrender stated to be due to curtailment of fund. Reason of ultimate savings of ₹ 4.07 lakh was not intimated (August 2021).</b>			

## Grant No. 38 Social Justice and Welfare contd...

Head	( ₹ in lakhs )			
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
4217	CAPITAL OUTLAY ON URBAN DEVELOPMENT			
03	Integrated Development of Small and Medium Towns			
789	Special Component Plan for Schedule Castes			
	O	84.95		
	R (-)	70.23	14.72	...
	<b>The provision was reduced by ₹ 70.23 lakh through surrender stated to be due to requisition place by the Urban Development Department up to that extent.</b>			
4225	CAPITAL OUTLAY ON WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES AND OTHER BACKWARD CLASSES			
02	Welfare of Scheduled Tribes			
800	Other expenditure			
51	Umbrella scheme for Education of ST student			
	O	1,00.00		
	R (-)	25.83	74.17	...
	<b>The provision reduced by ₹ 25.83 lakh through surrender stated to be due to non-receipt of fund from Government of India.</b>			
60	Construction			
	O	6,94.74		
	R (-)	6,94.74	...	...
	<b>The entire provision of ₹ 6,94.74 lakh in March 2021 was reduced through re-appropriation of ₹ 1,84.88 lakh due to insufficient provision and surrender of ₹ 5,09.86 lakh stated to be due to non-receipt of bills.</b>			
80	General			
190	Investments in Public Sector and Other Undertakings			
60	Investment in SABCCO			
	O	1,00.00		
	R (-)	1,00.00	...	...
	<b>The entire provision of ₹ 1,00.00 lakh was surrendered stated to be due to work not taken up by the department.</b>			

## Grant No. 38 Social Justice and Welfare contd...

Head		( ₹ in lakhs )		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
800	Other Expenditure			
	O	3,60.00		
	R (-)	1,62.67	1,97.33	(+)0.01
<b>The provision of ₹ 1,62.67 lakh was surrender in March 2021 stated to be due to non receipt of bills.</b>				
4235	CAPITAL OUTLAY ON SOCIAL SECURITY AND WELFARE			
02	Social Welfare			
101	Welfare of handicapped			
39	Social Welfare			
	O	7,38.13		
	R (-)	6,44.82	93.31	(+)0.55
<b>Reduction of provision by ₹ 6,44.82 lakh through surrender due to non receipt of bills.</b>				
102	Child Welfare			
39	Social Welfare			
	O	43.87		
	S	59.34		
	R (-)	31.48	71.73	(-)12.40
<b>Augmentation of provision by ₹ 59.34 lakh through supplementary demand in March 2021 required for implementation of North East Council Schemes. The provision was decreased by ₹ 31.48 lakh through surrender due to non receipt of bills and curtailment of fund.</b>				
104	Welfare of aged, infirm and destitute			
39	Social Welfare			
	O	7,10.00		
	S	1,40.00		
	R (-)	1,00.00	7,50.00	(-)20.01
<b>Augmentation of provision by ₹ 1,40.00 lakh through supplementary demand in March 2021 required for implementation of North East Council Schemes. The provision was further decreased by ₹ 1,00.00 lakh through surrender due to non receipt of fund from Government of India.</b>				

## Grant No. 38 Social Justice and Welfare conclud...

Head		( ₹ in lakhs )		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
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	1,40.02		
	S	20.00		
	R	75.09	2,35.11	2,08.24 (-)26.87
	<b>Augmentation of provision by ₹ 20.00 lakh through supplementary demand in September 2020 the provision was further increase through re-appropriation in March 2021 due to insufficient fund.</b>			
03	Welfare of Backward Classes			
800	Other Expenditure			
43	Schemes for Development of OBC and Denotified Tribes (DNT) and Semi nomadic tribes			
	O	50.00		
	S	40.00		
	R	79.62	1,69.62	1,39.73 (-)29.89
	<b>Augmentation of provision by ₹ 40.00 lakh through supplementary demand in September 2020. The provision was further increase through re-appropriation in March 2021 ₹ 79.62 lakh and surrender of ₹ 10.00 lakh, ultimate savings of ₹ 29.89 lakh was not intimated (August 2021).</b>			

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

Section and Major Head		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
( ₹ in thousands )				
<b>REVENUE</b>				
<b>VOTED</b>				
<b>MAJOR HEAD</b>				
2204 - SPORTS AND YOUTH SERVICES				
ORIGINAL	20,75,93			
SUPPLEMENTARY	50,00	21,25,93	18,69,47	(-)2,56,46
<b>TOTAL VOTED</b>				
<b>Original</b>	<b>20,75,93</b>			
<b>Supplementary</b>	<b>50,00</b>	<b>21,25,93</b>	<b>18,69,47</b>	<b>(-)2,56,46</b>
<b>Surrendered</b>				<b>2,40,97</b>
<b>CAPITAL</b>				
<b>VOTED</b>				
4202 - CAPITAL OUTLAY ON EDUCATION, SPORTS,ART AND CULTURE				
ORIGINAL	24,18,60			
SUPPLEMENTARY	15,92,00	40,10,60	34,29,56	(-)5,81,04
<b>TOTAL VOTED</b>				
<b>Original</b>	<b>24,18,60</b>			
<b>Supplementary</b>	<b>15,92,00</b>	<b>40,10,60</b>	<b>34,29,56</b>	<b>(-)5,81,04</b>
<b>Surrendered</b>				<b>5,81,03</b>

*Notes and comments*

**Revenue**

**Voted**

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

- (i) Actual expenditure of ₹ 18,69.47 lakh under revenue section of this grants included unadjusted abstract contingent bill amounting to ₹ 20.52 lakh.
- (ii) Against the final saving of ₹ 2,56.46 lakh under the revenue, surrender of ₹ 2,40.97 lakh in March 2021 proved inadequate.
- (iii) Saving in the grant occurred mainly as under :

Head		( ₹ in lakhs )		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
2204	SPORTS AND YOUTH SERVICES			
001	Direction and Administration			
60	Establishment			
	O	17,75.93		
	S	10.00		
	R (-)	82.71	17,03.22	17,02.79 (-)0.43
<p><b>Additional provision obtained by first supplementary demand in September 2020 for purchase of Table Tennis boards and Robots. Further, reduce in provision of ₹ 82.71 lakh is net effect of ₹ 46.00 lakh re-appropriation was stated to procurement of sports kits and other materials to Academies and surrender of ₹ 1,28.71 lakh was attributed to curtailment of 20 per cent expenditure imposed by Finance Department and transfer of officers and retirement of staff of South and West District.</b></p>				
103	Youth Welfare Programmes for Non-Students			
64	Assistance and Incentives			
	O	85.00		
	R (-)	13.58	71.42	68.00 (-)3.42
<p><b>Surrender of ₹ 13.58 lakh in March 2021 was attributed to curtailment of expenditure by 20 per cent. Reason for ultimate saving of ₹ 3.42 lakh was assigned without specific reason.</b></p>				



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

Head		( ₹ in lakhs )		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
104	Sports and Games			
65	Development Activities			
	O	1,50.00		
	S	40.00		
	R (-)	92.51	97.49	85.87 (-)11.62
<p><b>Augmentation of provision of ₹ 40.00 lakh through first supplementary demand in September 2020 for repair and painting of white hall and up-gradation of Boxing, Tae-Kwondo, Kick Boxing and Table Tennis Halls. Further, withdrawal of provision by ₹ 92.51 lakh through surrender/re-appropriation was attributed to shutdown of Academy by Covid-19, curtailment in expenditure imposed by Finance Department and proposal is not approved by higher authority. Reason for ultimate saving of ₹ 11.62 lakh was stated to non progress of work by agency the anticipated saving could not surrendered due to supplementary demand was obtained.</b></p>				
66	Sports Hostel, Namchi			
	O	28.00		
	R (-)	18.60	9.40	9.39 (-)0.01
67	Soreng Girls Sports Academy			
	O	37.00		
	R (-)	33.57	3.43	3.42 (-)0.01
<p><b>Withdrawal of provision of ₹ 18.60 lakh and ₹ 33.57 lakh in March 2021 in the above mentioned two head through Surrender/re-appropriation was attributed to 20 per cent curtailment in expenditure imposed by Finance Department and shutdown of Academy by Covid-19.</b></p>				

**Capital****Voted**

- (i) Actual expenditure of ₹ 34,29.56 lakh includes ₹ 51.93 lakh towards unadjusted abstract contingent bills.
- (ii) Out of saving of ₹ 5,81.04 lakh an amount of ₹ 5,81.03 lakh was anticipated and surrender.

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

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(iii) **Saving under capital section as under :**

Head	( ₹ in lakhs )			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
4202 CAPITAL OUTLAY ON EDUCATION, SPORTS,ART AND CULTURE				
03 Sports and Youth Services				
102 Sports Stadia				
61 Stadium, Gymnasium and Playgrounds				
O	24,18.60			
S	15,92.00			
R (-)	5,81.03	34,29.57	34,29.56	(-)0.01

**Additional provision of ₹ 15,92.00 lakh was made January 2021 through second supplementary demand was stated to required for without any reason. Further, surrender of ₹ 5,81.03 lakh in March 2021 was attributed to 20 per cent curtailment in expenditure imposed by Finance Department.**

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

Section and Major Head		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
( ₹ in thousands )				
<b>REVENUE</b>				
<b>VOTED</b>				
<b>MAJOR HEAD</b>				
3452 - TOURISM				
ORIGINAL	31,09,36			
SUPPLEMENTARY	50,00	31,59,36	26,67,87	(-)4,91,49
<b>TOTAL VOTED</b>				
<b>Original</b>	<b>31,09,36</b>			
<b>Supplementary</b>	<b>50,00</b>	<b>31,59,36</b>	<b>26,67,87</b>	<b>(-)4,91,49</b>
<b>Surrendered</b>				<b>4,18,32</b>
<b>CAPITAL</b>				
<b>VOTED</b>				
5452 - CAPITAL OUTLAY ON TOURISM				
ORIGINAL	74,74,76			
SUPPLEMENTARY	51,07,48	1,25,82,24	97,00,97	(-)28,81,27
<b>TOTAL VOTED</b>				
<b>Original</b>	<b>74,74,76</b>			
<b>Supplementary</b>	<b>51,07,48</b>	<b>1,25,82,24</b>	<b>97,00,97</b>	<b>(-)28,81,27</b>
<b>Surrendered</b>				<b>28,76,71</b>

*Notes and comments*

**Revenue**

**Voted**

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

- (i) Actual expenditure of ₹ 26,67.87 lakh under this grant includes unadjusted abstract contingen bill amounting to ₹ 1.92 lakh.
- (ii) Out of saving of ₹ 4,91.49 lakh an amount of ₹ 4,18.32 lakh was anticipated and surrendered.
- (iii) Total expenditure under this grant in revenue side ₹ 26,67.87 lakh did not even reached upto the original provision of ₹ 31,09.36 lakh. Supplementary provision of ₹ 50.00 lakh obtained in September 2020 proved excessive and could have been restricted original provision.
- (iv) Savings in the grant occurred as under :

Head	( ₹ in lakhs )			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
3452 TOURISM				
01 Tourist Infrastructure				
101 Tourist Centre				
60 Establishment				
O	23,51.27			
S	50.00			
R (-)	1,92.88	22,08.39	21,37.71	(-)-70.68
<p><b>Provision was augmented by ₹ 50.00 lakh through supplementary demands in September 2020. Further, the provision was re-appropriated and surrendered by ₹ 1,92.88 lakh in March 2021 due to 19 Muster Roll and one family one job employees earlier drawing their wages from Head Office have been transferred to West District and non posting in place of transferred and retired Officers and staff, transfer of Adhoc Jr.Engineer and Muster Roll staff to other department and due to 20 per cent curtiament of budget by Finance Department vide O.M.No.GOS/FIN/Adm/01 dated 18.05.2022. The ultimate saving of ₹ 70.68 lakh was (i) non-posting in place of transferred and retired officers and staff. Non-release of pay revision arrear of Pr.Chief Engineer due to non-receipt of office order (ii) due to 20 per cent budget cut by Finance Department (iii) transfer of adhoc Jr.Engineer and Muster Roll staff to other department.</b></p>				
102 Tourist Accommodation				
62 Indian Himalayan Centre for Adventure and Eco-Tourism (IHCAE), Chemchey				
O	60.00			
R (-)	0.01	59.99	59.99	...

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

Head		( ₹ in lakhs )		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
103	Tourist Transport service			
62	Operational Expenditure of Tourist Transport Services			
	O	1,50.00		
	R (-)	75.00	75.00	75.00
	<b>Surrender of ₹ 0.01 lakh and ₹ 75.00 lakh was assigned without any reason</b>			
80	General			
001	Direction and Administration			
	O	26.54		
	R (-)	9.07	17.47	17.33
	<b>Reduction of provision by ₹ 9.07 lakh through surrender was due to 20 per cent budget cut by Finance department vide O.M No. GOS/FIN/Adm/01 dated 18.05.2023 and Tour not performed by Officers and staff due to Covid-19. The ultimate saving of ₹ 0.14 lakh was due to 20 per cent curtailment of budget by Finance Department vide O.M.No.GOS/FIN/Adm/01 dated 18/5/2021.</b>			
104	Promotion and Publicity			
63	Tourism Development Activities			
	O	2,60.00		
	R (-)	1,56.59	1,03.41	1,01.41
	<b>Surrendered of ₹ 1,56.59 lakh was due to re-appropriation not passed by Finance Department, event was not organized due to Covid and 20 per cent curtailment of budget by Finance Department. The ultimate saving of ₹ 2.00 lakh was not intimated.</b>			
3452	TOURISM			
01	Tourist Infrastructure			
102	Tourist Accommodation			
60	Establishment			
	O	1,01.55		
	R	15.23	1,16.78	1,16.42
	<b>Augmentation of provision by ₹ 15.23 lakh in February 2021 through re-appropriation and surrender due to 19 nos. of Muster Roll and one family one job employees, wages from Head Office have been transferred to West District and cancellation of tour of officers and staff due to covid and non availability of cabinet approval.</b>			

## Grant No. 40 Tourism and Civil Aviation concld...

Head	( ₹ in lakhs )			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
<b>Capital</b>				
<b>Voted</b>				
(i)	<b>Out of saving of ₹ 28,81.27 lakh an amount of ₹ 28,76.71 lakh was anticipated and surrendered.</b>			
(ii)	<b>Total expenditure under this Grant in Capital side ₹ 97,00.97 lakh.</b>			
(iii)	<b>Saving occurred mainly under :</b>			
5452	CAPITAL OUTLAY ON TOURISM			
01	Tourist Infrastructure			
101	Tourist Centre			
50	Infrastructure Development for Destinations and Circuits			
	O	3,72.64		
	S	33.74		
	R (-)	3,69.26	37.12	36.92 (-)0.20
	<b>Supplementary provision of ₹ 33.74 lakh obtained in January 2021 for Infrastructure Development for Destinations and Circuits did not reach upto the original provision of ₹ 3,72.64 lakh. Further, surrender of ₹ 3,69.26 lakh is due to excess budget provision surrendered and bill not received to the extant of budgetary allocation.</b>			
60	Development Projects			
	O	43,50.00		
	S	50,73.74		
	R (-)	2,27.03	91,96.71	91,95.35 (-)1.36
	<b>Reduction of provision by ₹ 2,27.03 lakh through surrender was due to bill not received to the extant of budgetary allocation and 20 per cent curtailment of budget by Finance Department. The ultimate saving of ₹ 1.36 lakh was non receipt of bill due to slow progress of work because of Covid-19.</b>			
62	Tourist Destination Projects			
	O	22,95.42		
	R (-)	22,80.42	15.00	12.00 (-)3.00
	<b>Surrendered of ₹ 22,80.42 lakh was due to bill not received to the extant of budgetary allocation. Further, saving of ₹ 3.00 lakh was due to bill released as per actual work executed.</b>			

**Grant No. 41 Urban Development**

Section and Major Head	Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
( ₹ in thousands )			
<b>REVENUE</b>			
<b>VOTED</b>			
<b>MAJOR HEAD</b>			
2045 - OTHER TAXES AND DUTIES ON COMMODITIES AND SERVICES			
ORIGINAL	2,80,17		
SUPPLEMENTARY	...	2,80,17	2,38,70
			(-)41,47
2059 - PUBLIC WORKS			
ORIGINAL	2,84,40		
SUPPLEMENTARY	...	2,84,40	2,38,28
			(-)46,12
2215 - WATER SUPPLY AND SANITATION			
ORIGINAL	1,03,55		
SUPPLEMENTARY	...	1,03,55	53,72
			(-)49,83
2216 - HOUSING			
ORIGINAL	...		
SUPPLEMENTARY	2,00,00	2,00,00	2,00,00
			...
2217 - URBAN DEVELOPMENT			
ORIGINAL	2,65,84,72		
SUPPLEMENTARY	...	2,65,84,72	1,78,97,56
			(-)86,87,16
3054 - ROADS AND BRIDGES			
ORIGINAL	3,20,51		
SUPPLEMENTARY	...	3,20,51	2,95,66
			(-)24,85

## Grant No. 41 Urban Development contd...

Section and Major Head			Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
( ₹ in thousands )					
3475 - OTHER GENERAL ECONOMIC SERVICES					
ORIGINAL	5,78,15				
SUPPLEMENTARY	...	5,78,15		3,03,26	(-)2,74,89
<b>TOTAL VOTED</b>					
<b>Original</b>	<b>2,81,51,50</b>				
<b>Supplementary</b>	<b>2,00,00</b>	<b>2,83,51,50</b>		<b>1,92,27,18</b>	<b>(-)91,24,32</b>
<b>Surrendered</b>					<b>91,73,63</b>
<b>CAPITAL</b>					
<b>VOTED</b>					
4217 - CAPITAL OUTLAY ON URBAN DEVELOPMENT					
ORIGINAL	59,23,53				
SUPPLEMENTARY	6,00,00	65,23,53		36,52,85	(-)28,70,68
<b>TOTAL VOTED</b>					
<b>Original</b>	<b>59,23,53</b>				
<b>Supplementary</b>	<b>6,00,00</b>	<b>65,23,53</b>		<b>36,52,85</b>	<b>(-)28,70,68</b>
<b>Surrendered</b>					<b>29,19,01</b>

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

- (i) Actual expenditure of ₹ 1,92,27.18 lakh under this grant includes unadjusted Abstract Contingent bill amounting to ₹ 4.43 Lakh.
- (ii) Out of saving of ₹ 91,24.32 lakh an amount of ₹ 91,73.63 lakh was anticipated and surrendered.
- (iii) Total expenditure under this grant in Revenue side ₹ 1,92,27.18 lakh did not even reached upto the original provision of ₹ 2,81,51.50 lakh. Supplementary provision of ₹ 2,00.00 lakh obtained in September 2020 proved excess.



## Grant No. 41 Urban Development contd...

- (iv) This is the ninth year in succession that the grant closed with saving pointing to overestimation and imperfect budgeting. The persistent saving for last five year are detailed below:

(₹ in lakhs)

Year	Total Grant	Actual Expenditure	Savings(-)
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
2018-19	1,97,69.85	1,84,95.72	(-) 12,74.13
2019-20	3,74,33.19	1,83,96.38	(-)1,90,36.81

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

Head

(₹ in lakhs)

	Total Grant	Actual Expenditure	Excess (+) Savings (-)
2045 OTHER TAXES AND DUTIES ON COMMODITIES AND SERVICES			
101 Collection Charges-Entertainment Tax			
60 Establishment			
O	81.96		
R (-)	29.08	52.88	52.88
<b>Reduction of provision by ₹ 29.08 lakh through surrender due to non submission of medical claims and austerity measures.</b>			
200 Collection Charges-Other Taxes and Duties			
60 Establishment			
O	1,98.21		
R (-)	12.39	1,85.82	1,85.82
<b>Reduction of provision by ₹ 12.39 lakh through surrender due to non submission of medical claims and austerity measure.</b>			
2059 PUBLIC WORKS			
80 General			
053 Maintenance and Repairs			
60 Work Charged Establishment			
O	2,76.44		
R (-)	41.22	2,35.22	2,33.92
<b>Reduction of provision by ₹ 41.22 lakh through surrender due to transfer of employees and non joining of one family one job employees.</b>			

## Grant No. 41 Urban Development contd...

Head	( ₹ in lakhs )			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
61 Other Maintenance Expenditure				
O	7.96			
R (-)	2.42	5.54	4.35	(-)1.19
<b>Reduction of provision by ₹ 2.42 lakh is due to implementation of austerity measure. Saving of ₹ 1.19 lakh not intimated (August 2021).</b>				
2215 WATER SUPPLY AND SANITATION				
02 Sewerage and Sanitation				
105 Sanitation Services				
42 Urban Development				
O	1,03.55			
R (-)	49.13	54.42	54.42	...
<b>Reduction of provision by ₹ 49.13 lakh through surrender is due to transfer of employees and austerity measure implemented.</b>				
2217 URBAN DEVELOPMENT				
01 State Capital Development				
001 Direction and Administration				
60 Establishment				
O	4,33.53			
R (-)	32.84	4,00.69	3,98.93	(-)1.76
<b>Reduction of provision by ₹ 32.84 lakh through surrender is due to non submission of medical claims and transfer of employees and austerity measures.</b>				
053 Maintenance and Repairs				
O	7.83			
R (-)	1.57	6.26	6.26	...
<b>Reduction of provision by ₹ 1.57 lakh through surrender due to austerity measure.</b>				

## Grant No. 41 Urban Development contd...

Head	( ₹ in lakhs )			
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
05	Other Urban Development Schemes			
001	Direction and Administration			
60	Town Planning Cell			
	O	4,41.14		
	R (-)	4.49	4,36.65	(+)0.07
	<b>Reduction of provision by ₹ 4.49 lakh through surrender is due to non submission of medical claims.</b>			
051	Construction			
	O	1,00.00		
	R (-)	20.07	79.93	...
	<b>Reduction of provision by ₹ 20.07 lakh through surrender is due to non submission of bills.</b>			
053	Maintenance and Repairs			
	O	25.00		
	R (-)	1.55	23.45	(-)0.01
	<b>Reduction of provision by ₹ 1.55 lakh through surrender is due to austerity measure.</b>			
800	Other expenditure			
81	Swachh Bharat Mission			
	O	6,61.41		
	R (-)	5,86.41	75.00	...
	<b>Reduction of provision by ₹ 5,86.41 lakh through surrender is due to non receipt of funds from the Ministry.</b>			
82	Scheme under Ministry of Urban Development and HUPA			
	O	2,30,33.16		
	R (-)	78,20.82	1,52,12.34	...
	<b>Reduction of provision by ₹ 78,20.82 lakh through surrender due to non receipt of fund from the Ministry and non release of resource.</b>			

## Grant No. 41 Urban Development contd...

Head		( ₹ in lakhs )		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
80	General			
001	Direction and Administration			
	O	13,38.15		
	R (-)	1,48.75	11,89.40	(+)1.63
	<b>Reduction of provision by ₹ 1,48.75 lakh is due to non submission of medical claims due to transfer of employees and austerity measures.</b>			
800	Other Expenditure			
61	Garbage Disposal			
	O	4,23.80		
	R (-)	67.81	3,55.99	(-)0.02
	<b>Reduction of provision by ₹ 67.81 lakh through surrender due to non submission of medical claims, due to austerity measures.</b>			
62	Parks and Gardens			
	O	19.82		
	R (-)	4.04	15.78	(-)1.06
	<b>Reduction of provision by ₹ 4.04 lakh through surrender is due to transfer of employees and austerity measure.</b>			
3054	ROADS AND BRIDGES			
04	District and Other Roads			
105	Maintenance and Repairs			
	O	3,20.51		
	R (-)	26.15	2,94.36	(+)1.30
	<b>Reduction of provision by ₹ 26.15 lakh through surrender is due to non submission of medical claims, transfer of employees and austerity measure.</b>			
3475	OTHER GENERAL ECONOMIC SERVICES			
108	Urban Oriented Development Programme (U.D. & H.D.)			
20	National Urban Livelihood Mission			
	O	5,78.15		
	R (-)	2,74.89	3,03.26	...
	<b>Reduction of provision by ₹ 2,74.89 lakh through surrender is due to non receipt of fund from the Ministry.</b>			

## Grant No. 41 Urban Development contd...

Head	( ₹ in lakhs )			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
<b>Saving mentioned in note (vi) above was partly counter balanced by excess under :</b>				
2217	URBAN DEVELOPMENT			
01	State Capital Development			
800	Other expenditure			
62	Upkeep of Town			
	O	1,00.88		
	R (-)	50.00	50.88	1,03.22
				(+)52.34
<b>Reduction of provision by ₹ 50.00 lakh through surrender is due to non release of Resource. Reason for ultimate excess of ₹ 52.34 lakh was made as per the resource released and approval obtained.</b>				

**Capital****Voted**

- (i) Actual expenditure of ₹ 36,52.85 lakh under this Grant.
- (ii) Out of saving of ₹ 28,70.68 lakh an amount of ₹ 2919.01 lakh was anticipated and surrendered.
- (iii) Total expenditure under this Grant in Capital side ₹ 36,52.85 lakh did not even reached up to the Original provision of ₹ 59,23.53 lakh. Supplementary provision of ₹ 6.00 lakh obtained in September 2020 proved excessive and could have been restricted to token demand.
- (iv) Savings under the Grant occurred under :

4217	CAPITAL OUTLAY ON URBAN DEVELOPMENT				
03	Integrated Development of Small and Medium Towns				
051	Construction				
60	Land Aquisition				
	O	1,00.00			
	R (-)	20.00	80.00	80.00	...
<b>Reduction of provision by ₹ 20.00 lakh through surrender is due to 20 per cent deduction.</b>					
62	Implementation of Master Plan				
	O	3,24.65			
	R (-)	2,04.19	1,20.46	1,88.92	(+)68.46
<b>Reduction of provision by ₹ 2,04.19 lakh through surrender is due to curtailment of 20 per cent of fund and less resource released.</b>					

## Grant No. 41 Urban Development concld...

Head	( ₹ in lakhs )			
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
63	Development of small and Medium Towns			
	O	14,60.83		
	S	1,00.00		
	R (-)	2,02.25	13,58.58	(-)20.13
	<b>Reduction of provision by ₹ 2,02.25 lakh through surrender is due to 20 per cent deduction and non submission of bill. Augmentation of ₹ 1.00 lakh through supplementary in September 2020 required for construction of Parking Plaza at Melli.</b>			
72	Schemes funded by NABARD			
	O	7,22.32		
	R (-)	2,74.94	4,47.38	...
	<b>Reduction of provision by ₹ 2,74.94 lakh through surrender is due to non submission of bills and 20 per cent deduction.</b>			
82	Construction Parking Place at Namthang			
	O	19,17.53		
	R (-)	17,86.69	1,30.84	...
	<b>Reduction of provision by ₹ 17,86.99 lakh through surrender is due to (i) non- receipt of fund from the Ministry (ii) work awaiting forest clearance (iii) non-receipt of Central Share.</b>			
83	Projects/Schemes for the benefit of N.E. Region and Sikkim (Central Share)			
	O	8,58.70		
	R (-)	4,17.24	4,41.46	...
	<b>Reduction of provision by ₹ 4,17.24 lakh through surrender is due to non-submission of bills and non-receipt of Central Share.</b>			
84	Integrated Slum Development - Housing and Basic Amenities at Naya Bazar Town including Sisney			
	O	68.50		
	R (-)	13.70	54.80	...
	<b>Reduction of provision by ₹ 13.70 lakh through surrender is due to 20 per cent curtailment.</b>			

**Grant No. 42 Vigilance**

Section and Major Head	Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
( ₹ in thousands )			
<b>REVENUE</b>			
<b>VOTED</b>			
<b>MAJOR HEAD</b>			
2062 - VIGILANCE			
ORIGINAL	8,54,89		
SUPPLEMENTARY	51,50	9,06,39	9,01,66 (-)4,73
<b>TOTAL VOTED</b>			
<b>Original</b>	<b>8,54,89</b>		
<b>Supplementary</b>	<b>51,50</b>	<b>9,06,39</b>	<b>9,01,66 (-)4,73</b>
<b>Surrendered</b>			...

*Notes and comments*

- (i) Actual expenditure of ₹ 9,01.66 lakh under this grants included unadjusted Abstract Contingent bill amounting to ₹ 10.93 lakh.
- (ii) Against the final saving of ₹ 4.73 lakh. There is no anticipated surrender amount made.

**Grant No. 43 Panchayati Raj Institutions**

Section and Major Head	Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
( ₹ in thousands )			
<b>REVENUE</b>			
<b>VOTED</b>			
<b>MAJOR HEAD</b>			
2015 - ELECTIONS			
ORIGINAL	7,16,06		
SUPPLEMENTARY	...	7,16,06	6,20,33
			(-)95,73
2515 - OTHER RURAL DEVELOPMENT PROGRAMMES			
ORIGINAL	58,85,54		
SUPPLEMENTARY	7,60	58,93,14	56,52,61
			(-)2,40,53
3604 - COMPENSATION TO LOCAL BODIES RAJ INST.			
ORIGINAL	78,69,92		
SUPPLEMENTARY	...	78,69,92	63,03,41
			(-)15,66,51
<b>TOTAL VOTED</b>			
<b>Original</b>	<b>1,44,71,52</b>		
<b>Supplementary</b>	<b>7,60</b>	<b>1,44,79,12</b>	<b>1,25,76,35</b>
			<b>(-)19,02,77</b>
<b>Surrendered</b>			<b>19,01,28</b>

*Notes and comments*

**Revenue**

**Voted**

- (i) Actual expenditure of ₹ 1,25,76.35 lakh under this grant includes unadjusted abstract contingent bill amounting to ₹ 80.61 lakh.
- (ii) Out of saving of ₹ 19,02.77 lakh an amount of ₹ 19,01.28 lakh was anticipated and surrendered.



## Grant No. 43 Panchayati Raj Institutions contd...

(iii) Total expenditure under this grant in Revenue side ₹ 1,25,76.35 lakh did not even reached up to the original provision of ₹ 1,44,71.52 lakh. Supplementary provision of ₹ 7.60 lakh obtained in September 2020 proved excessive and could have been restricted to token demand.

(iv) Savings in the grant occurred as under :

Head	( ₹ in lakhs )			
		Total Grant	Actual Expenditure	Excess (+)
101 Election Commission				
60 State Election Commission				
O	2,13.06			
R (-)	0.35	2,12.71	2,12.71	...
<b>Reduction of provision of ₹ 0.35 lakh through surrender due to freeze the D.A. for Covid-19.</b>				
103 Preparation and Printing of Electoral rolls				
60 State Election Department				
O	63.00			
R (-)	25.94	37.06	35.77	(-)1.29
<b>Reduction of provision by ₹ 25.94 lakh through surrender in March 2021 was due to austerity measures imposed.</b>				
109 Charges for Conduct of Election to Panchayats/Local Bodies				
61 Conduct of Election to Panchayat				
O	2,35.00			
R (-)	3.00	2,32.00	2,31.99	(-)0.01
<b>Reduction of provision by ₹ 3.00 lakh through surrender in March 2021 was due to austerity measures imposed.</b>				
62 Conduct of Election to Municipal Bodies				
O	2,05.00			
R (-)	64.95	1,40.05	1,39.86	(-)0.19
<b>Reduction of provision by ₹ 64.95 lakh through surrender in March 2021 was due to non receipt of bills and austerity measures imposed.</b>				

## Grant No. 43 Panchayati Raj Institutions contd...

Head	( ₹ in lakhs )			
		Total Grant	Actual Expenditure	Excess (+)
2515	OTHER RURAL DEVELOPMENT PROGRAMMES			
101	Panchayati Raj			
	O	19,93.49		
	S	7.60		
	R (-)	1,25.03	18,76.06	18,76.05 (-)0.01
	<b>Augmentation of provision by ₹ 7.60 lakh through supplementary demand in September 2020. Finally provision was reduced by ₹ 1,25.03 lakh through re-appropriation due to transfer of staffs and curtailment by 20 per cent of expenditure.</b>			
196	Assistance to Zilla Parishads/District Level Panchayats			
61	Grants to Zilla Parishads for Administrative Expenses			
	O	12,09.29		
	R (-)	26.90	11,82.39	11,82.39 ...
	<b>Reduction of provision by ₹ 26.90 lakh through surrender in March 2021 was due to austerity measures imposed.</b>			
198	Assistance to Gram Panchayats			
61	Grants to Gram Panchayats for Administrative Expenses			
	O	26,82.76		
	R (-)	88.60	25,94.16	25,94.16 ...
	<b>Reduction of provision by ₹ 88.60 lakh through surrender in March 2021 was due to austerity measures imposed.</b>			
3604	COMPENSATION AND ASSIGNMENTS TO LOCAL BODIES AND PANCHAYATI RAJ INSTITUTIONS			
200	Other Miscellaneous Compensation and Assignments			
82	Share of Net proceeds recommended by the 5th State Finance Commission			
	O	28,72.03		
	R (-)	7,68.62	21,03.41	21,03.41 ...
	<b>Reduction of provision by ₹ 7,68.62 lakh through surrender in March 2021 was attributed to assign without any specific reasons.</b>			

## Grant No. 43 Panchayati Raj Institutions concl...

Head	( ₹ in lakhs )			
	Total Grant	Actual Expenditure	Excess (+)	
83	State Level Capacity Building fund recommended under 5th State Finance Commission			
	O	3,19.13		
	R (-)	3,19.13	...	...
	<b>Surrender entire provisions of ₹ 3.19.13 lakh in March 2021 due to non release of resources.</b>			
84	Special Incentive Grant recommended under 5th State Finance Commission			
	O	4,78.69		
	R (-)	4,78.69	...	...
	<b>Surrender entire provisions of ₹ 4,78.69 lakh in March 2021 due to non release of resources.</b>			
85	Share of Net Proceeds recommended by the 4th State Finance Commission			
	O	0.02		
	R (-)	0.02	...	...
	<b>Surrender of entire provisions of ₹ 0.02 lakh in March 2021 due to token provision surrendered.</b>			
87	Performance Grant recommended by the 14th Finance Commission			
	O	0.01		
	R (-)	0.01	...	...
	<b>Surrender entire provisions of ₹ 0.01 lakh in March 2021 due to token provision surrendered.</b>			
88	Grant-in-Aid recomended by the 4th State Finance Commission			
	O	0.04		
	R (-)	0.04	...	...
	<b>Surrender entire provisions of ₹ 0.04 lakh in March 2021 due to token provision surrendered.</b>			

**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	33,05,10			
SUPPLEMENTARY	11,97,93	45,03,03	30,28,44	(-)14,74,59
<b>TOTAL VOTED</b>				
<b>Original</b>	<b>33,05,10</b>			
<b>Supplementary</b>	<b>11,97,93</b>	<b>45,03,03</b>	<b>30,28,44</b>	<b>(-)14,74,59</b>
<b>Surrendered</b>				<b>14,74,26</b>

*Notes and comments*

**Revenue**

**Voted**

- (i) **Out of saving of ₹ 14,74.59 lakh an amount of ₹ 14,74.26 lakh was anticipated and surrendered.**
- (ii) **Actual expenditure of ₹ 30,28.44 lakh under this grant.**
- (iii) **Savings in the grant occurred as under :**

Head	Total Grant	Actual Expenditure	Excess (+) Savings (-)
3604 COMPENSATION AND ASSIGNMENTS TO LOCAL BODIES AND PANCHAYATI RAJ INSTITUTIONS			
200 Other Miscellaneous Compensation and Assignments			
89 State Level Capacity Building fund recommended under 5th State Finance Commission			
O	2,12.75		
R (-)	2,12.75	...	...
<b>Reduction of provision by ₹ 2,12.75 lakh through Surrender due to non-receipt of funds.</b>			

## Grant No. 46 Municipal Affairs concld...

Head	( ₹ in lakhs )			
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
90	Special Incentive Grant recommended under 5th State Finance Commission			
	O	53.18		
	R (-)	5.32	47.86	...
	<b>Reduction of provision by ₹ 5.32 lakh through surrender due to 10 per cent devolution as per austerity measure.</b>			
91	Share of Net proceeds assigned under 5th State Finance Commission			
	O	9,57.34		
	R (-)	2,56.20	7,01.14	...
	<b>Reduction of provision by ₹ 2,56.20 lakh through surrender due to 10 per cent devolution and further 20 per cent deduction in resource release.</b>			
92	Grant recommendation by 15th Finance Commission			
	O	20,00.00		
	R (-)	9,99.99	10,00.01	(-)0.01
	<b>Reduction of provision by ₹ 9,99.99 lakh through Surrender due to non release of 3rd and 4th instalment from the Ministry.</b>			
95	Share of Net Proceeds recommended by the 4th State Finance Commission			
	O	0.07		
	R	...	0.07	(-)0.07
97	Performance Grant recommended by the 14th Finance Commission			
	O	0.07		
	R	...	0.07	(-)0.07
98	Primary Grant recommended by the 4th State Finance Commission			
	O	0.07		
	R	...	0.07	(-)0.07
99	Improvement Grant recommended by 4th State Finance Commission			
	O	0.07		
	R	...	0.07	(-)0.07
	<b>Saving of the entire provisions in above mentioned four head ₹ 0.28 lakh occurred. Reasons for savings were not intimated (August 2021).</b>			

**Grant No. 47 Skill Development**

Section and Major Head		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
( ₹ in thousands )				
<b>REVENUE</b>				
<b>VOTED</b>				
<b>MAJOR HEAD</b>				
2070 - OTHER ADMINISTRATIVE SERVICES				
ORIGINAL	22,71,75			
SUPPLEMENTARY	13,96,90	36,68,65	31,05,15	(-)5,63,50
2230 - LABOUR AND EMPLOYMENT				
ORIGINAL	5,64,68			
SUPPLEMENTARY	...	5,64,68	4,86,97	(-)77,71
<b>TOTAL VOTED</b>				
<b>Original</b>	<b>28,36,43</b>			
<b>Supplementary</b>	<b>13,96,90</b>	<b>42,33,33</b>	<b>35,92,12</b>	<b>(-)6,41,21</b>
<b>Surrendered</b>				<b>6,41,18</b>
<b>CAPITAL</b>				
<b>VOTED</b>				
4059 - CAPITAL OUTLAY ON PUBLIC WORKS				
ORIGINAL	11,46,83			
SUPPLEMENTARY	3,75,79	15,22,62	6,12,72	(-)9,09,90
<b>TOTAL VOTED</b>				
<b>Original</b>	<b>11,46,83</b>			
<b>Supplementary</b>	<b>3,75,79</b>	<b>15,22,62</b>	<b>6,12,72</b>	<b>(-)9,09,90</b>
<b>Surrendered</b>				<b>9,09,83</b>

## Grant No. 47 Skill Development contd...

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

- (i) Actual expenditure of ₹ 35,92.12 lakh under this grant includes unadjusted abstract contingent bill amounting to ₹ 95.48 lakh.
- (ii) Out of saving of ₹ 6,41.21 lakh an amount of ₹ 6,41.18 lakh was anticipated and surrendered.
- (iii) Augmentation of provision by ₹ 13,96.90 lakh through supplementary demand in September 2020 due to implementation of Central Scheme.

Head

( ₹ in lakhs )

		Total Grant	Actual Expenditure	Excess (+) Savings (-)
2070	OTHER ADMINISTRATIVE SERVICES			
001	Direction and Administration			
64	Skill Development and Entrepreneurship			
	O	3,07.95		
	R (-)	30.64	2,77.31	(+)0.01
	<b>Reduction of provision by ₹ 30.64 lakh through surrender was due to transfer of staffs, non payment of medical bill, freezing of Dearness Allowance and austerity measures imposed.</b>			
003	Training			
29	Skill Development Mission			
	O	12,27.49		
	S	13,96.90		
	R (-)	5,30.34	20,94.05	...

**Original provision augmented by ₹ 13,96.90 lakh through supplementary demand in September 2020 due to implementation of Central Scheme. The provision was finally reduced by ₹ 5,30.34 lakh through surrender stated to be due to Foreign Employment Training & Recruitment Institute not on board due to the pandemic non-receipt and less receipt of fund from the Government of India.**

## Grant No. 47 Skill Development contd...

Head		( ₹ in lakhs )		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
47	Directorate of Capacity Building			
	O	0.05		
	R (-)	0.05	...	...
	<b>Reduction of entire provision by ₹ 0.05 lakh through surrender due to token provision was placed.</b>			
48	Directorate of Craftsmanship Training & Employment			
	O	13.20		
	R (-)	2.48	10.72	10.72 ...
	<b>Reduction of provision by ₹ 2.48 lakh through surrender due to non clearance of bill by Pay and Accounts Office and austerity measures imposed.</b>			
2230	LABOUR AND EMPLOYMENT			
03	Training			
101	Industrial Training Institutes			
60	Industrial Training Institutes, Rangpo			
	O	2,82.80		
	R (-)	43.25	2,39.55	2,39.55 ...
	<b>Reduction of provision by ₹ 43.25 lakh through surrender was due to admission of less no. of trainees and late admission due to Covid-19, freezing of Dearness Allowance non receipt of medical bill and austerity measures imposed.</b>			
61	Industrial Training Institutes, Namchi			
	O	1,44.35		
	R (-)	17.18	1,27.17	1,27.13 (-)0.04
	<b>Reduction of provision by ₹ 17.18 lakh through surrender was due to admission of less no. of trainees and late admission due to Covid-19, freezing of Dearness Allowance and transfer of employees.</b>			



## Grant No. 47 Skill Development contd...

Head		( ₹ in lakhs )			
		Total Grant	Actual Expenditure	Excess (+) Savings (-)	
62	Industrial Training Institutes, Gyalshing				
	O	1,32.27			
	R (-)	15.83	1,16.44	...	
	<b>Reduction of provision by ₹ 15.83 lakh through surrender was due to admission of less no. of trainees and late admission due to Covid-19, transfer of employees and austerity measures imposed.</b>				
63	Industrial Training Institute, Kewzing				
	O	5.26			
	R (-)	1.41	3.85	...	
	<b>Reduction of provision by ₹ 1.41 lakh through surrender was due to non operation of Government - Industrial Training Institutes, Kewzing, freezing of Dearness Allowance, transfer of employees and austerity measures imposed.</b>				
<b>Capital</b>					
<b>Voted</b>					
4059	CAPITAL OUTLAY ON PUBLIC WORKS				
01	Office Buildings				
051	Construction				
65	Construction of ITI at Kewzing, South Sikkim				
	O	3,57.83			
	R (-)	3,57.83	...	...	
	<b>Reduction of entire provision through surrender by ₹ 3,57.83 lakh was due to non receipt of fund from Government of India.</b>				
66	Construction of 3 Hostels and 3 boundary walls				
	O	2,02.00			
	S	74.00			
	R (-)	2,02.00	74.00	73.93 (-)0.07	
	<b>Original provision augmented by ₹ 74.00 lakh through supplementary demand in September 2020. The provision was finally reduced by ₹ 2,02.00 lakh through surrender stated to be due to non receipt of resource requisition from Building and Housing Department.</b>				

**Grant No. 47 Skill Development concl...**

Head		( ₹ in lakhs )		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
70	Construction of ITI at Chambung West Sikkim			
	O	3,50.00		
	R (-)	3,50.00	...	...

**Reduction of entire provision through surrender by ₹ 3,50.00 lakh was due to delay in finalisation of Land Compensation.**

**APPENDIX-I**

**Expenditure met out the advances from the Contingency Fund during 2020-2021 which was not reouped to the fund till the close of the year.**

<b>Major Head of Accounts</b>	<b>Amount of Expenditure</b>	<b>Date of Sanction</b>	<b>Date of recoupment of Advance</b>	<b>Remarks</b>
				( ₹ in lakhs )
Nil	Nil	Nil	Nil	Nil

## APPENDIX-II

**Grant wise details of estimate and actuals of recoveries which have been adjusted in the accounts in redution of expenditure**

Sl. No.	Demand Number and Name of Grant	Budget Estimates	Actuals	Actuals compared with Budget Estimates More (+) Less (-)
1	2	3	4	5
(₹ in thousands)				
1.	3 Buildings and Housing	...	3,77	3,77
2.	10 Finance	...	...	...
3.	19 Water Resources	16,00	3,51	(-)12,49
4.	22 Land Revenue and Management	...	...	...
5.	34 Roads & Bridges	7,25	7.25	...
6.	34 Roads & Bridges	...	...	...
7.	34 Roads & Bridges	...	...	...
8.	35 Rural Development	4,07	58,04	53,97
<b>Total</b>		<b>27,32</b>	<b>72,57</b>	<b>45,25</b>



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