



सत्यमेव जयते

APPROPRIATION ACCOUNTS

2021-22



SUPREME AUDIT INSTITUTION OF INDIA

लोकहितार्थं सत्यनिष्ठा

Dedicated to Truth in Public Interest



GOVERNMENT OF SIKKIM

Appropriation Accounts

2021-22

GOVERNMENT OF SIKKIM

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INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Sikkim for the year 2021 - 2022 presents the accounts of sums expended during the year ended 31 March 2022 compared with the sums specified in the Schedules appended to the Appropriation Acts passed under Articles 204 and 205 of the Constitution of India.

In these Accounts

‘O’ Stands for original grant or appropriation.

‘S’ Stands for supplementary grant or appropriation.

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

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

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

SAVING

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

EXCESS

All excesses expenditure regularisation by the Legislative Assembly.

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

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SUMMARY OF APPROPRIATION ACCOUNTS 2021-22

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	6	5	7	8	9
(₹ in thousands)										
1	Agriculture	Voted	2,11,83,45	4,01	1,16,10,48	4,00	95,72,97	1	...	...
2	Animal Husbandry and Veterinary Services	Voted	1,16,92,74	5,24,97	1,01,91,64	3,61,23	15,01,10	1,63,74	...	...
3	Building and Housing	Voted	39,60,50	2,18,09,70	37,74,78	1,92,09,26	1,85,72	26,00,44	...	...
4	Co-operation	Voted	18,26,28	..	16,84,08	..	1,42,20	...	...	...
5	Culture	Voted	19,72,91	19,17,10	19,70,11	19,08,67	2,80	8,43	...	...
6	Ecclesiastical	Voted	41,51,64	..	40,93,04	..	58,60	...	...	...
7	Education	Voted	13,51,20,20	2,23,36,35	12,48,17,14	1,28,87,72	1,03,03,06	94,48,63	...	...
8	Election	Voted	6,87,98	..	6,60,63	..	27,35	...	...	...
9	Excise	Voted	13,20,70	..	11,47,08	..	1,73,62	...	...	...
10	Finance	Voted	12,38,78,47	1,35,00	10,63,92,95	84,90	1,74,85,52	50,10	...	...
		<i>Charged</i>	<i>7,03,13,08</i>	<i>1,20,87,84</i>	<i>6,49,03,93</i>	<i>1,19,90,08</i>	<i>54,09,15</i>	<i>97,76</i>	...	...
11	Food and Civil Supplies	Voted	27,07,30	10,80,36	25,50,26	4,18,71	1,57,04	6,61,65	...	...

(v)

SUMMARY OF APPROPRIATION ACCOUNTS 2021-22

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	6	5	7	8	9
(₹ in thousands)										
12	Forest and Environment	Voted	2,69,42,96	3,12,58	1,56,18,39	1,00,98	1,13,24,57	2,11,60	...	...
	Governor	<i>Charged</i>	<i>11,65,70</i>	..	<i>11,25,62</i>	..	<i>40,08</i>	...	...	...
13	Health and Family Welfare	Voted	5,90,00,83	57,85,39	5,82,93,36	40,75,30	7,07,47	17,10,09	...	...
14	Home	Voted	77,23,90	21,06,00	68,90,16	14,26,75	8,33,74	6,79,25	...	...
15	Horticulture	Voted	1,06,90,56	5,00	77,19,67	5,00	29,70,89	...	...	...
16	Commerce and Industries	Voted	57,14,73	..	53,34,29	..	3,80,44	...	...	...
17	Information and Public Relation	Voted	15,87,48	..	14,27,97	..	1,59,51	...	...	...
18	Information Technology	Voted	16,94,37	..	7,85,63	..	9,08,74	...	...	...
19	Water Resources	Voted	58,91,89	1,88,15,36	53,37,81	27,77,30	5,54,08	1,60,38,06	...	...
20	Judiciary	Voted	40,26,29	..	27,41,29	..	12,85,00	...	...	...
		<i>Charged</i>	<i>21,51,63</i>	..	<i>20,14,58</i>	..	<i>1,37,05</i>	...	...	...
21	Labour	Voted	7,12,25	..	6,90,14	..	22,11	...	...	...

(vi)

SUMMARY OF APPROPRIATION ACCOUNTS 2021-22

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	6	5	7	8	9
(₹ in thousands)										
22	Land Revenue and Disaster Management	Voted	2,66,82,97	9,00,00	1,17,81,25	4,81,05	1,49,01,72	4,18,95	...	...
23	Law	Voted	3,46,42	..	3,18,10	..	28,32	...	...	...
24	Legislature	Voted	26,18,74	..	24,95,39	..	1,23,35	...	...	...
		<i>Charged</i>	<i>91,73</i>	..	<i>78,85</i>	..	<i>12,88</i>	...	...	...
25	Mines and Geology	Voted	7,40,48	..	6,24,73	..	1,15,75	...	...	...
26	Motor Vehicles	Voted	16,85,43	..	14,88,80	..	1,96,63	...	...	...
27	Parliamentary Affairs	Voted	9,85,73	..	8,97,40	..	88,33	...	...	...
		<i>Charged</i>	<i>3,99,99</i>	..	<i>3,99,80</i>	..	<i>19</i>	...	...	...
28	Department of Personnel	Voted	28,41,16	..	13,35,75	..	15,05,41	...	...	...
29	Planning and Development	Voted	19,99,62	43,60,99	16,35,39	43,53,67	3,64,23	7,32	...	...
30	Police	Voted	5,13,79,26	5,00,00	4,96,88,81	4,99,81	16,90,45	19	...	...
31	Power	Voted	2,95,15,70	1,05,01,70	2,87,56,24	1,02,63,52	7,59,46	2,38,18	...	...

(vii)

SUMMARY OF APPROPRIATION ACCOUNTS 2021-22

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	6	5	7	8	9
(₹ in thousands)										
32	Printing and Stationery	Voted	13,55,17	76,00	13,47,73	76,00	7,44	...	...	...
33	Public Health Engineering	Voted	45,77,23	1,59,12,06	44,54,24	63,92,97	1,22,99	95,19,09	...	...
	Public Service Commission	<i>Charged</i>	6,71,48	..	5,71,46	..	1,00,02	...	...	...
34	Roads and Bridges	Voted	2,54,71,43	3,40,33,59	2,23,85,00	2,02,29,09	30,86,43	1,38,04,50	...	...
35	Rural Development	Voted	3,72,28,09	6,94,75,24	3,17,90,78	1,98,18,55	54,37,31	4,96,56,69	...	...
36	Science and Technology	Voted	19,48,14	..	18,25,10	..	1,23,04	...	...	...
37	Transport Department	Voted	73,52,20	5,00,00	71,65,59	5,00,00	1,86,61	...	...	...
38	Social Justice and Welfare	Voted	3,29,50,88	33,24,37	2,57,96,84	22,42,00	71,54,04	10,82,37	...	...
39	Sports and Youth Affairs	Voted	21,19,33	8,30,00	19,29,66	8,29,93	1,89,67	7	...	...
40	Tourism and Civil Aviation	Voted	39,49,34	1,93,06,72	37,20,78	1,70,32,42	2,28,56	22,74,30	...	...
41	Urban Development	Voted	73,50,98	2,00,65,52	65,79,76	44,51,68	7,71,22	1,56,13,84	...	...
42	Vigilance	Voted	10,61,36	..	10,12,59	..	48,77	...	...	...

(viii)

SUMMARY OF APPROPRIATION ACCOUNTS 2021-22

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	6	5	7	8	9
(₹ in thousands)										
43	Panchayat Raj Institutions	Voted	1,39,78,64	..	1,31,16,08	..	8,62,56	...	...	...
46	Municipal Affairs	Voted	28,28,46	..	26,68,73	..	1,59,73	...	...	...
47	Skill Development	Voted	31,22,88	18,61,59	12,56,87	12,32,28	18,66,01	6,29,31	...	...
	Total	Voted	69,65,77,07	25,64,79,60	59,78,02,51	13,16,62,79	9,87,74,56	12,48,16,81	...	...
		<i>Charged</i>	<i>7,47,93,61</i>	<i>1,20,87,84</i>	<i>6,90,94,24</i>	<i>1,19,90,08</i>	<i>56,99,37</i>	<i>97,76</i>	...	...
	Grand Total		77,13,70,68	26,85,67,44	66,68,96,75	14,36,52,87	10,44,73,93	12,49,14,57	...	...

SUMMARY OF APPROPRIATION ACCOUNTS - Contd.

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

REVENUE SECTION

There is no excess expenditure during the year 2021-22.

As the Grants and Appropriations are for gross amounts required for expenditure, the expenditure 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.

The reconciliation between the total expenditure according to Appropriation Accounts for 2021-2022 and that shown in the Finance Accounts for the year is given below :-

	Revenue	Capital (₹ in thousand)	Total
Total Expenditure according to Voted	59,78,02,51	13,16,62,79	72,94,65,30
<i>Charged</i>	<i>6,90,94,24</i>	<i>1,19,90,08</i>	<i>8,10,84,32</i>
Deduct			
Total recoveries as shown in Appendix - II			
Voted	12,90	...	12,90
Net expenditure as shown in the Finance Accounts			
Voted	59,77,89,61	13,16,62,79	72,94,52,40
<i>Charged</i>	<i>6,90,94,24</i>	<i>1,19,90,08</i>	<i>8,10,84,32</i>

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

Report of the Comptroller and Auditor General of India
Audit of the Appropriation Accounts of the Government of Sikkim

Opinion

The Appropriation Accounts of the Government of Sikkim for the year ended 31 March 2022 present the accounts of the sums expended in the year compared with the sums specified in the schedules appended to the Appropriation Acts passed under Article 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 separately.

On the basis of the information and explanations that my officers required and have obtained and as a result of test audit of the accounts, in my opinion, the Appropriation Accounts read with the observations in this compilation present fairly the accounts of the sums expended in the year ended 31 March 2022 compared with the sums specified in the schedules appended to the Appropriation Acts passed by the State Legislature under Article 204 and 205 of the Constitution of India.

Observations arising from audit of these accounts as well as 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 2022.

Basis for Opinion

The conduct of audit is in accordance with the CAG's Auditing Standards. These Standards require that we plan and perform audits 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. The audit evidence that we have obtained provides a basis for my opinion.

Responsibilities for Preparation of the Initial and Subsidiary Accounts

The State Government is responsible for obtaining authorisation of budget from the State Legislature. The State Government and those responsible for execution of budget such as treasuries, offices and departments of the Government of Sikkim are responsible for preparation and correctness of the initial and subsidiary accounts as well as for ensuring the regularity of transactions in accordance with the applicable laws, standards, rules and regulations.

Also, they are responsible for rendering the initial and subsidiary accounts and information related thereto to the Office of the Sr. Deputy Accountant General (Accounts and Entitlements) of Sikkim for compilation and preparation of the Appropriation Accounts.

Responsibilities for Compilation of Annual Accounts

The Office of the Sr. Deputy Accountant General (Accounts and Entitlements) of Sikkim functioning under my control is responsible for compilation and preparation of Annual Accounts of the State Government. This is in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971.

The Annual Accounts have been compiled from the vouchers, challans and initial and subsidiary accounts as received from the treasuries, offices and departments of the Government of Sikkim and the statements received from the State Bank of Sikkim.

Responsibilities for the Audit of the Annual Accounts

The audit of the Annual Accounts is 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.

The Office of the Principal Accountant General (Audit) and the Office of the Sr. Deputy Accountant General (Accounts and Entitlements) are independent organisations with distinct cadres, separate reporting lines and management structure.

My opinion on the Appropriation Accounts is not modified due to Emphasis of Matter section.

Date: 14/Dec/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)			
REVENUE			
VOTED			
MAJOR HEAD			
2401 - CROP HUSBANDRY			
ORIGINAL	1,73,39,18		
SUPPLEMENTARY	...	1,73,39,18	96,11,71 (-)77,27,47
2402 - SOIL AND WATER CONSERVATION			
ORIGINAL	6,71,27		
SUPPLEMENTARY	...	6,71,27	6,30,31 (-)40,96
2435 - OTHER AGRICULTURAL PROGRAMMES			
ORIGINAL	31,73,00		
SUPPLEMENTARY	...	31,73,00	13,68,46 (-)18,04,54
TOTAL VOTED			
Original	2,11,83,45		
Supplementary	...	2,11,83,45	1,16,10,48 (-)95,72,97
Surrendered			95,70,20
CAPITAL			
VOTED			

Grant No. 1 Agriculture contd...

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

4401 - CAPITAL OUTLAY ON CROP HUSBANDRY

ORIGINAL	4,01		
SUPPLEMENTARY	...	4,01	4,00 (-)0,01
TOTAL VOTED			
Original	4,01		
Supplementary	...	4,01	4,00 (-)0,01
Surrendered			0,01

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

- (i) Actual expenditure of ₹ 11,610.48 lakh under the grant includes unadjusted abstract contingent bill amounting to ₹ 55.41 lakh.
- (ii) In view of final saving of ₹ 9,572.97 lakh an amount of ₹ 9,570.20 lakh only was anticipated and surrendered.
- (iii) This is thirteenth 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 lakh)

Year	Total Grant	Actual Expenditure	Savings(-)
2016-17	8,052.54	5,236.75	(-)2,815.79
2017-18	9,467.40	4,801.48	(-)4,665.92
2018-19	10,393.23	9,019.22	(-)1,374.01
2019-20	22,353.02	13,866.73	(-)8,486.29
2020-21	17,519.00	9,594.82	(-)7,924.18

Grant No. 1 Agriculture contd...

Head		(₹ in lakhs)			
		Total Grant	Actual Expenditure	Excess (+) Savings (-)	
2401	CROP HUSBANDRY				
001	Direction and Administration				
01	Agriculture Department				
	O	1,272.98			
	R (-)	27.45	1,245.53	1,244.87 (-)0.66	
	Withdrawal of provision by ₹ 27.45 lakh through surrender was due to cut imposed by the government and regularisation of Muster Roll employees. Reason for eventual saving of ₹ 0.66 lakh stated due to transfer of staff in the fag end of financial year and non-clearance of bills at the close of financial year.				
103	Seeds				
04	National Oilseed and Oil Palm Mission				
	O	170.00			
	R (-)	111.34	58.66	58.66 ...	
	Withdrawal of provision of ₹ 111.34 lakh through surrender/re-appropriation was attributed to less release of central share of the scheme and non-receipt of fund from Government of India.				
104	Agricultural Farms				
01	Agriculture Department				
	O	3,248.52			
	R (-)	70.74	3,177.78	3,176.51 (-)1.27	
	Surrender of provision of ₹ 70.74 lakh in March 2022 was attributed to cut imposed by the Government. Reason for eventual saving of ₹ 1.27 lakh was stated due to non-submission of bill in time, late submission of arrear bills and regularisation of two staff during fag end of financial year.				
105	Manures and Fertilisers				
62	Agriculture Input Scheme				
	O	17.16			
	R (-)	6.98	10.18	10.17 (-)0.01	

Grant No. 1 Agriculture contd...

Head	(₹ in lakhs)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
107 Plant Protection				
01 Agriculture Department				
O	1.24			
R (-)	0.55	0.69	0.69	...
Surrender of provision of ₹ 6.98 and ₹ 0.55 lakh in March 2022 under the above mentioned two sub-head was attributed to cut imposed by Government.				
03 National Mission on Sustainable Agriculture				
O	10,885.00			
R (-)	6,638.28	4,246.72	4,246.72	...
Reduction of provision by ₹ 6,638.28 lakh was net effect of re-appropriation of ₹ 126.46 lakh due to backlog of state share under Pradhan Mantri Krishi Sinchayee Yojana scheme and surrender of ₹ 6,764.74 lakh was attributed to non-receipt of fund from Government of India.				
109 Extension and Farmers' Training				
01 Agriculture Department				
O	0.62			
R (-)	0.32	0.30	0.29	(-)0.01
Surrender of provision of ₹ 0.32 lakh in March 2022 was attributed to cut imposed by the Government.				
05 National Mission on Agriculture Extension and				
O	1,323.00			
R (-)	868.97	454.03	453.94	(-)0.09
Withdrawal of provision of ₹ 868.97 lakh through surrender/re-appropriation was stated to be due to less release of central share of the scheme and non-receipt of fund from Government of India.				
113 Agricultural Engineering				
60 Establishment				
O	0.66			
R (-)	0.27	0.39	0.39	...
Surrender of provision of ₹ 0.27 lakh in March 2022 was attributed to cut imposed by Government.				

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	671.27			
R (-)	40.91	630.36	630.31	(-)0.05
Surrender of provision of ₹ 40.91 lakh in March 2022 was attributed to cut imposed by Government and retirement of staff.				
2435 OTHER AGRICULTURAL PROGRAMMES				
60 Others				
800 Other Expenditure				
01 National Food Security Mission (NFSM)				
O	780.00			
R (-)	326.65	453.35	453.35	...
02 Agriculture Department				
O	2,393.00			
R (-)	1,477.74	915.26	915.11	(-)0.15
Withdrawal of provision of ₹ 326.65 lakh and ₹ 1,477.74 lakh through surrender/re-appropriation under the above mentioned two sub-heads was attributed to less release of central share of the scheme and non-receipt of fund from Government of India.				

Capital**Voted**

- (i) **Out of saving of ₹ 0.01 lakh in Capital Section an amount of ₹ 0.01 lakh was anticipated and surrender.**

Grant No. 1 Agriculture concld...

(ii) **Substantial saving in the grant occurred under :-**

Head	(₹ in lakhs)		
	Total Grant	Actual Expenditure	Excess (+) Savings (-)
4401 CAPITAL OUTLAY ON CROP HUSBANDRY			
104 Agricultural Farms			
01 Agriculture Department			
O	4.01		
R (-)	0.01	4.00	...

Surrender of provision of ₹ 0.01 lakh in March 2022 was attributed token provision was surrendered.

Grant No. 2 Animal Husbandry and Veterinary Services

Section and Major Head		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
(₹ in thousands)				
REVENUE				
VOTED				
MAJOR HEAD				
2403 - ANIMAL HUSBANDRY				
ORIGINAL	77,10,50			
SUPPLEMENTARY	2,13,17	79,23,67	66,37,30	(-)12,86,37
2404 - DIARY DEVELOPMENT				
ORIGINAL	10,17,00			
SUPPLEMENTARY	4,00,00	14,17,00	14,17,00	...
2405 - FISHERIES				
ORIGINAL	23,38,69			
SUPPLEMENTARY	13,38	23,52,07	21,37,34	(-)2,14,73
TOTAL VOTED				
Original	1,10,66,19			
Supplementary	6,26,55	1,16,92,74	1,01,91,64	(-)15,01,10
Surrendered				14,77,25
CAPITAL				
VOTED				
4403 - CAPITAL OUTLAY ON ANIMAL HUSBANDRY				
ORIGINAL	3,45,01			
SUPPLEMENTARY	...	3,45,01	2,94,84	(-)50,17

Grant No. 2 Animal Husbandry and Veterinary Services

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

(₹ in thousands)

4405 - CAPITAL OUTLAY ON FISHERIES

ORIGINAL	1,54,96			
SUPPLEMENTARY	25,00	1,79,96	66,39	(-)1,13,57
TOTAL VOTED				
Original	4,99,97			
Supplementary	25,00	5,24,97	3,61,23	(-)1,63,74
Surrendered				98,72

Notes and comments

Revenue

Voted

- (i) Actual expenditure of ₹ 10,191.64 lakh under this grant includes unadjusted Abstract Contingent bill amounting to ₹ 11.56 lakh.
- (ii) Out of saving of ₹ 1,501.10 lakh an amount of ₹ 1,477.25 lakh was anticipated and surrendered.
- (iii) Actual expenditure under the grant ₹ 10,191.64 lakh did not even reach up to the original provision of ₹ 11,066.19 lakh, Supplementary provision of ₹ 626.55 lakh made during the year (₹ 226.55 lakh in January 2022 & ₹ 400.00 lakh in March 2022) proved unnecessary.
- (iv) This is the seventh year in succession that the grant closed with saving, pointing to overestimation and defective budgeting. The persistent savings for the last five years are detailed below :-

Year	Total Grant	Actual Expenditure	(₹ in lakhs)
			Savings(-)
2016-17	4,920.26	4,322.46	(-) 597.80
2017-18	5,475.75	4,803.18	(-) 672.57
2018-19	7,136.25	6,252.78	(-) 883.47
2019-20	8,173.52	7,252.13	(-) 921.39
2020-21	9,323.61	7,661.42	(-) 1,662.19

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

Head	(₹ in lakhs)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
2403	ANIMAL HUSBANDRY			
001	Direction and Administration			
60	Administration			
	O	1,559.84		
	S	4.52		
	R (-)	126.26	1,438.10	1,427.01 (-)11.09
	Surrender of provision of ₹ 126.26 lakh under the head was due to retirement of senior officers and staffs and in compliance to office memorandum GOS/Fin/Adm/06 dated 1.10.2021. Augmentation of provision by ₹ 4.52 lakh through supplementary in January 2022 towards payment of rent of newly established Veterinary Centres. Reason for ultimate saving of ₹ 11.09 lakh was not intimated (August 2022).			
101	Veterinary Services and Animal Health			
07	National Livestock Health and Disease Control Programme			
	O	101.93		
	R (-)	97.65	4.28	4.28 ...
	Surrender of provision of ₹ 97.65 lakh was due to the provision was kept in anticipation of central receipt. The saving is due to non-receipt of anticipated Central Share from Government of India.			
61	Veterinary Hospitals & Dispensaries			
	O	4,220.37		
	S	196.52		
	R (-)	359.80	4,057.09	4,052.10 (-)4.99
	Withdrawal of provision of ₹ 359.80 lakh through surrender was due to retirement of senior officers and staffs. Augmentation of provision by ₹ 196.52 lakh in January 2022 towards payment of wages. Reason for ultimate saving of ₹ 4.99 lakh was not intimated (August 2022).			
102	Cattle and Buffalo Development			
08	National Livestock Management Programme			
	O	170.65		
	R (-)	31.89	138.76	138.76 ...
	Surrender of ₹ 31.89 lakh in Marh 2022 was due to the provision was kept in anticipation of central receipt. The saving is due to the non-receipt of anticipated Central Share from Government of India.			

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

Head	(₹ in lakhs)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
63	Intensive Cattle Development			
	O	81.91		
	R (-)	...	81.05	80.92 (-)0.13
	Reason for ultimate saving of ₹ 0.13 lakh in March 2022 was not intimated (August 2022).			
67	Livestock Farm, Karfectar			
	O	241.25		
	S	12.10		
	R (-)	30.70	222.65	220.97 (-)1.68
	Surrender of provision of ₹ 30.70 lakh in March 2022 was due to retirement of senior officers, staffs and in compliance to office memorandum no.GOS/Fin/06 dated 1.10.21. Augmentation of provision by ₹ 12.10 lakh in January 2022 towards payment of wages. Ultimate saving of ₹ 1.68 lakh was not intimated (August 2022).			
103	Poultry Development			
08	National Livestock Management Programme			
	O	241.39		
	R (-)	192.96	48.43	48.37 (-)0.06
	Surrender of provision of ₹ 192.96 lakh in March 2022 was due to provision was kept in anticipation of central receipt. The saving was due to non-receipt of Central share from Government of India.			
68	Intensive Poultry Development			
	O	21.82		
	S	0.01		
	R (-)	10.78	11.05	10.96 (-)0.09
104	Sheep and Wool Development			
69	Extension of Sheep Breeding Centres			
	O	0.39		
	R (-)	0.10	0.29	0.29 ...
	Surrender of provision of ₹ 10.88 lakh under the above mentioned two heads are in compliance of office memorandum no.GOS/Fin/Adm/06 dated 1.10.2021.			

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

Head	(₹ in lakhs)				
		Total Grant	Actual Expenditure	Excess (+) Savings (-)	
105	Piggery Development				
08	National Livestock Management Programme				
	O	234.25			
	R (-)	234.25	...	...	...
	Reduction of provision of ₹ 234.25 lakh through surrender was due to the provision was kept in anticipation of central receipt. The saving is due to non-receipt of anticipated Central Share from Government of India.				
70	Intensive Piggery Development				
	O	300.39			
	R (-)	0.08	300.31	300.30	(-)0.01
	Surrender of ₹ 0.08 lakh in March 2022 was due to incompliance to office memorandum GOS/Fin/Adm/06 dated 1.10.2021.				
106	Other Live Stock Development				
08	National Livestock Management Programme				
	O	320.02			
	R (-)	170.86	149.16	149.16	...
	Original provision was reduced to ₹ 170.86 lakh through re-appropriation and surrender due to the fund released from Government of India turned out to be more than the expected and allocated budget provision under Central Share and the provision was kept in anticipation of Central Receipt.				
71	Goat Breeding				
	O	...			
	S	0.01			
	R	...	0.01	...	(-)0.01
	Augmentation of provision by ₹ 0.01 lakh through supplementary demand in January 2022. Required for implementation for Central Scheme. Reason for ultimate saving ₹ 0.01 lakh has not been intimate (August 2022).				
107	Fodder and Feed Development				
08	National Livestock Management Programme				
	O	103.17			
	R (-)	6.35	96.82	96.81	(-)0.01
	Withdrawal of provision of ₹ 6.35 lakh through surrender in March 2022 was due to non-receipt of anticipate central share from Government of India.				

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

Head	(₹ in lakhs)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
73	Pasture Development			
	O	16.12		
	R (-)	0.44	15.68	15.67 (-)0.01
	Surrender of ₹ 0.44 lakh was due to in compliance to office memorandum GOS/Fin/Adm/06 dated 1.10.2021.			
109	Extension and Training			
08	National Livestock Management Programme			
	O	32.73		
	R (-)	26.34	6.39	6.39 ...
	Surrender of ₹ 26.34 lakh was due to state share surrender and non-receipt of matching Central Share.			
74	Farmer's Training and Extension Programme			
	O	0.21		
	S	0.01		
	R (-)	0.12	0.10	0.09 (-)0.01
	Surrender of ₹ 0.12 lakh was due to in compliance to office memorandum no.GOS/Fin/Adm/06 dated 1.10.2021			
2405	FISHERIES			
001	Direction and Administration			
60	Establishment			
	O	527.55		
	S	10.74		
	R (-)	70.60	467.69	466.20 (-)1.49
	Augmentation of provision by ₹ 10.74 lakh through supplementary demand in January 2022. Reduction of provision by ₹ 70.60 lakh through surrender is due to transfer of officials and savings due to non compliance of work, bill could not place in time. Ultimate saving of ₹ 1.49 lakh not intimated (August 2022)			

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

Head	(₹ in lakhs)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
101	Inland fisheries			
61	Trout Fish Seed			
	O	1,02.49		
	S	0.83		
	R (-)	15.53	87.79	86.66 (-)1.13
	Surrender of provision by ₹ 15.53 lakh in March 2022 was due to transfer of office in mid of the financial year and curtailment in austerity measures. Augumentation of provision by ₹ 0.83 lakh in January 2022 towards payment of wages.Saving of ₹ 1.13 lakh was not intimated till (August 2022).			
62	Carps and Cat Fish Seed Production			
	O	111.44		
	S	1.81		
	R (-)	14.13	99.12	99.08 (-)0.04
63	Conservation of Reverine Fisheries			
	O	94.55		
	R (-)	17.23	77.32	77.31 (-)0.01
81	Blue Revolution - Integrated Development of Fisheries			
	O	1,502.66		
	R (-)	94.57	1,408.09	1,408.09 ...
	Reduction of provision by ₹ 125.93 lakh in March 2022 under the above mentioned three heads was due to transfer of office in mid of the financial year and curtailment in austerity measures.			
2403	ANIMAL HUSBANDRY			
113	Administrative Investigation and Statistics			
08	National Livestock Management Programme			
	O	44.06		
	R	24.25	68.31	68.29 (-)0.02
	Additional provision of ₹ 24.25 lakh was made through re-appropriation in February 2022 for making available addtional fund more than the expected and allocated budget provision under Central Sponsored Scheme.			

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

Capital**Voted**

- (i) **Out of saving of ₹ 163.74 lakh an amount of ₹ 98.72 lakh anticipated and surrendered.**
- (ii) **Substantial saving in the grant occurred under :-**

Head	(₹ in lakhs)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
4403	CAPITAL OUTLAY ON ANIMAL HUSBANDRY			
101	Veterinary services and Animal Health			
	O	65.00		
	R (-)	30.15	34.85	34.84 (-)0.01
	Reduction of provision by ₹ 30.15 lakh in March 2022 was due to imposition of code of conduct, budget was passed in the month of June 2021 and the imposition of restriction due to ongoing pandemic.			
07	National Livestock Health and Disease Control Programme			
	O	0.01		
	R	...	0.01	... (-)0.01
08	National Livestock Management Programme			
	O	280.00		
	R	...	280.00	260.00 (-)20.00
	Reason for ultimate saving of ₹ 20.01 lakh above mention two Sub-heads have not been intimated (August 2022).			
4405	CAPITAL OUTLAY ON FISHERIES			
101	Inland Fisheries			
71	Scheme Funded by National Fisheries Development Board			
	O	14.44		
	R (-)	14.44	...	... (-)0.00
	Entire provision of ₹ 14.44 lakh was surrendered in March 2022 was attributed the Scheme has already been completed during last year.			

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

Head	(₹ in lakhs)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
72	Scheme Funded by Power Developers			
	O	32.70		
	S	25.00		
	R (-)	12.70	...	(-45.00)
	Augmentation of provision by ₹ 25.00 lakh in January 2022. The provision was further reduced by ₹ 12.70 lakh through surrender due to non-submission of bills in time and could not process bill for payment. Reason of saving of ₹ 45.00 lakh not intimated till date (August 2022).			
73	Scheme funder by NEC			
	O	107.82		
	R (-)	41.43	66.39	66.39 ...
	Surrender of ₹ 41.43 lakh was due to bill was prepared according to the sanction cost of the project.			

Grant No. 3 Building and Housing

Section and Major Head		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
(₹ in thousands)				
REVENUE				
VOTED				
MAJOR HEAD				
2059 - PUBLIC WORKS				
ORIGINAL	37,38,17			
SUPPLEMENTARY	20,69	37,58,86	35,74,59	(-)1,84,27
2216 - HOUSING				
ORIGINAL	2,01.64			
SUPPLEMENTARY ...		2,01,64	2,00,20	(-)1,44
TOTAL VOTED				
Original	39,39,81			
Supplementary	20,69	39,60,50	37,74,78	(-)1,85,72
Surrendered				1,69,69
CAPITAL				
VOTED				
4059 - CAPITAL OUTLAY ON PUBLIC WORKS				
ORIGINAL	97,72,70			
SUPPLEMENTARY	1,20,37,00	2,18,09,70	1,92,09,26	(-)26,00,44
TOTAL VOTED				
Original	97,72,70			
Supplementary	1,20,37,00	2,18,09,70	1,92,09,26	(-)26,00,44
Surrendered				1,00

Grant No. 3 Building and Housing contd...

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

- (i) Actual expenditure of ₹ 3,774.78 lakh under the grant includes unadjusted Abstract Contingent bill amounting to ₹ 1.51 lakh.
- (ii) Out of saving of ₹ 185.72 lakh an amount of ₹ 169.69 lakh was anticipated and surrendered.
- (iii) Total expenditure under this grant in revenue side ₹ 3,774.78 lakh did not even reached upto the original provision of ₹ 3,939.81 lakh. Supplementary provision of ₹ 20.69 lakh obtained in January 2022 proved excessive which could have been restricted to token demand.
- (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	Total Grant	(₹ in lakh)	
		Actual Expenditure	Savings(-)
2016-17	2,526.73	2,326.14	(-) 200.59
2017-18	2,606.01	2,435.76	(-) 170.25
2018-19	3,370.25	3,143.55	(-) 226.70
2019-20	4,224.22	4,059.94	(-) 164.28
2020-21	3,921.89	3,457.94	(-) 463.95

Head

	Total Grant	(₹ in lakhs)	
		Actual Expenditure	Excess (+) Savings (-)
2059 PUBLIC WORKS			
01 Office Buildings			
053 Maintenance and Repairs			
60 Work Charged Establishment			
O	173.70		
R (-)	1.97	171.73	171.30 (-)0.43

Withdrawal of provision by ₹ 1.97 lakh under this head through surrender was in consequence of refund of excess payment deposited through the challan/BR at the very flag end of the financial year attributed the saving.

Grant No. 3 Building and Housing contd...

Head	(₹ in lakhs)			
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
61	Other Maintenance Expenditure			
	O	210.21		
	R (-)	0.06	210.15	210.12
				(-)0.03
	Reduction of provision of ₹ 0.06 lakh through surrender due to token provision.			
80	General			
001	Direction and Administration			
61	Chief Engineer (Buildings) Establishment			
	O	3,246.92		
	S	20.69		
	R (-)	116.54	3,151.07	3,136.69
				(-)14.38
	Augmentation of provision by ₹ 20.69 lakh through supplementary demand in January 2022. The provision was further decreased by ₹ 116.54 lakh through surrender was due to transfer and retirement of officers and staff and less medical claims than anticipated. The ultimate saving of ₹ 14.38 lakh was due to i) non-passing of bills by PAO, ii) Due to resignation by some of the adhoc JE(s) iii) due to austerity measures adopts by Finance Department and iv) Erroneous figure reported by the Distt. Office for surrender.			
104	Lease Charges			
62	Rent for Hired Buildings of Lower Secretariat			
	O	52.10		
	R (-)	0.22	51.88	51.88
				...
	Reduction of provision by ₹ 0.22 lakh through surrender was due to payment of House Rent in old rate as the agreement for the revised rate is yet to be concluded.			
799	Suspense			
03	Building and Housing Department			
	O	50.00		
	R (-)	50.00	...	-0.47
				(-)0.47
	Surrender of provision of ₹ 50.00 lakh through surrender was Non-procurement of stock materials from the stock suspense head			

Grant No. 3 Building and Housing conct...

Head	(₹ in lakhs)			
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
2216 HOUSING				
05 General Pool Accomodation				
053 Maintenance and Repairs				
60 Work Charged Establishment				
O	86.18			
R (-)	0.63	85.55	85.43	(-)0.12
61 Other Maintenance Expenditure				
O	90.33			
R (-)	0.12	90.21	89.86	(-)0.35
Surrender without any specific reason.				
800 Other Expenditure				
61 Furnishing				
O	25.12			
R (-)	0.14	24.98	24.91	(-)0.07
62 Lease charges (PWD)				
O	0.01			
R (-)	0.01	...	...	...
Surrender of provision of ₹ 0.15 lakh under the above mentioned two heads was due to curtailment of expenditure owing to austerity measures and surrender of token provision.				

Capital

Voted

- (i) **Out of saving of ₹ 2,600.44 lakh in capital section an amount of ₹ 1 lakh was anticipated and surrendered.**

Grant No. 3 Building and Housing concld...

Head	(₹ in lakhs)		
	Total Grant	Actual Expenditure	Excess (+) Savings (-)
4059 CAPITAL OUTLAY ON PUBLIC WORKS			
60 Other Buildings			
051 Construction			
03 Building and Housing Department			
O	8,786.55		
S	11,700.00		
R (-)	0.01	20,486.54	17,886.40 (-)2,600.14

Reduction of provision by ₹ 0.01 lakh through surrender without any reason. Ultimate saving of ₹ 2,600.14 lakh stated to be due to i) the correct nomenclature of the works is underground 'Parking Space' at Namchi (NESIDS) ii) the correct nomenclature of the work should be Conceptulization design,drawing and construction of 300 bedded District Hospital at Namchi iii) due to non-receipt of fund from Central Government, the fund to that extent could not be utilised. Augumentation of provison by ₹ 11,700.00 lakh in January and March 2022 towards impelmentaion of Central Schemes and Yatri Niwash, Namphing.

Grant No. 4 Co-operation

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

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

2425 - CO-OPERATION

ORIGINAL	18,09,11		
SUPPLEMENTARY	17,17	18,26,28	16,84,08 (-)1,42,20
TOTAL VOTED			
Original	18,09,11		
Supplementary	17,17	18,26,28	16,84,08 (-)1,42,20
Surrendered			1,42,14

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

- (i) Actual expenditure of ₹ 1,684.08 lakh under the grant includes unadjusted abstract contingent bill amounting to ₹ 5.97 lakh.
- (ii) In view of final saving of ₹ 142.20 lakh an amount of ₹ 142.14 lakh only was anticipated and surrendered.
- (iii) Total expenditure under revenue was ₹ 1,684.08 lakh did not reached upto the original provision of ₹ 1,809.11 lakh supplementary provision of ₹ 17.17 lakh obtained in January 2022 proved unnecessary.
- (iv) This is eighth 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
2016-17	1,612.46	1,365.65	(-) 246.81
2017-18	1,606.83	1,539.28	(-) 67.55
2018-19	1,685.76	1,667.56	(-) 18.20
2019-20	1,788.43	1,697.63	(-) 90.80
2020-21	1,899.16	1,543.94	(-) 355.22

Grant No. 4 Co-operation concl...

(v) Saving occurred as under:

Head	(₹ in lakhs)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
2425 CO-OPERATION				
001 Direction and Administration				
O	1,712.11			
S	17.17			
R (-)	86.68	1,642.60	1,642.54	(-)0.06
Additional provision of ₹ 17.17 lakh was made through supplementary in January 2022 require for payment of salary and wages. The provision was reduced by ₹ 86.68 lakh through surrender due to economic measure imposed vide OM No GOS/FIN/ADM/06 and transfer of employee.				
101 Audit of Co-operatives				
61 Expenditure on Conduct of Audit				
O	7.00			
R (-)	7.00	...	...	...
107 Assistance to Credit Co-operatives				
62 Assistance to Credit Co-operatives				
O	40.00			
R (-)	38.46	1.54	1.54	...
108 Assistance to other Co-operatives				
63 Transport Subsidies				
O	20.00			
R (-)	10.00	10.00	10.00	...

Entire provision of ₹ 55.46 lakh was surrender in March 2022 under the above mentioned three sub-head was attributed to economic measure imposed by the Government.

Grant No. 5 Culture

Section and Major Head		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
(₹ in thousands)				
REVENUE				
VOTED				
MAJOR HEAD				
2205 - ART AND CULTURE				
ORIGINAL	18,01,48			
SUPPLEMENTARY	98,33	18,99,81	18,97,02	(-)2,79
2251 - SECRETARIAT-SOCIAL SERVICES				
ORIGINAL	73.10			
SUPPLEMENTARY	...	73,1	73,09	(-)0,01
TOTAL VOTED				
Original	18,74,58			
Supplementary	98,33	19,72,91	19,70,11	(-)2,80
Surrendered				...
CAPITAL				
VOTED				
4202 - CAPITAL OUTLAY ON EDUCATION, SPORTS,ART AND CULTURE				
ORIGINAL	19,17,10			
SUPPLEMENTARY	...	19,17,10	19,08,67	(-)8,43
TOTAL VOTED				
Original	19,17,10			
Supplementary	...	19,17,10	19,08,67	(-)8,43
Surrendered				0,80

Grant No. 5 Culture contd...

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

- (i) **Actual expenditure of ₹ 1,970.11 lakh under the grant includes unadjusted abstract contingent bill amounting to ₹ 46.24 lakh.**
- (ii) **Anticipated amount of ₹ 2.80 lakh could not be surrendered.**
- (iii) **Saving occurred mainly under :-**

Head	(₹ in lakhs)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
2205 ART AND CULTURE				
001 Direction and Administration				
O	367.99			
R (-)	12.60	355.39	355.40	(+0.01)

Withdrawal of provision of ₹ 12.60 lakh through re-appropriation was stated to be due to mandatory 50 per cent reduction in expenditure.

- (iv) **Saving mentioned in note (iii) above was partly counterbalanced by excess under :**

2205 ART AND CULTURE				
102 Promotion of Arts and Culture				
60 Establishment				
O	1,027.40			
R	12.60	1,040.00	1,039.62	(-)0.38

Additional provision of ₹ 12.60 lakh was made through re-appropriation in February 2022 due to shortfall under wages and new appointment from Department of Personal.

Capital**Voted**

- (i) **Against the saving of ₹ 8.44 lakh provision of ₹ 0.80 lakh only was surrendered in March 2022.**

Grant No. 5 Culture conclud...

(ii) Saving occurred mainly under :-

Head	(₹ in lakhs)		
	Total Grant	Actual Expenditure	Excess (+) Savings (-)
4202 CAPITAL OUTLAY ON EDUCATION, SPORTS,ART AND CULTURE			
04 Art and Culture			
800 other expenditure			
60 Construction			
O	1,917.10		
R (-)	0.80	1,916.30	1,908.67 (-)7.63

Surrender of provision of ₹ 0.80 lakh was based on actual requisition from Building and Housing Department.

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	29,93,29			
SUPPLEMENTAR	11,58,35	41,51,64	40,93,04	(-)58,60
TOTAL VOTED				

Original	29,93,29			
Supplementary	11,58,35	41,51,64	40,93,04	(-)58,60

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

- (i) Actual expenditure of ₹ 4,093.04 lakh under this grant includes unadjusted abstract contingent bill amounting to ₹ 50.47 lakh.
- (ii) There is no surrender amount against final saving of ₹ 58.60 lakh.
- (iii) Augmentation of provision by ₹ 1,158.35 lakh through Supplementary during January 2022 by ₹ 75.35 lakh and ₹ 1,083.00 lakh in March 2022.
- (iv) This is the 10th year in succession that the Grant closed with saving, pointing to over estimation and imperfect budgeting. The persistent savings for the last five years are detailed below :-

(₹ in lakhs)

Year	Total Grant	Actual Expenditure	Savings(-)
2016-17	3,861.39	3,830.39	(-) 31.00
2017-18	5,682.71	3,808.59	(-) 1,874.12
2018-19	3,744.99	2,876.08	(-) 868.91
2019-20	2,409.65	2,356.05	(-) 53.60
2020-21	4,151.64	4,093.04	(-) 58.60

Grant No. 7 Education

Section and Major Head	Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
(₹ in thousands)			
REVENUE			
VOTED			
MAJOR HEAD			
2059 - PUBLIC WORKS			
ORIGINAL	1,67,60		
SUPPLEMENTARY	...	1,67,60	1,75,30 (+)7,70
2202 - GENERAL EDUCATION			
ORIGINAL	13,00,53,09		
SUPPLEMENTARY	26,50,19	13,27,03,28	12,24,39,65 (-)1,02,63,63
2203 - TECHNICAL EDUCATION			
ORIGINAL	15,11,09		
SUPPLEMENTARY	5,16,45	20,27,54	19,93,39 (-)34,15
2204 - SPORTS AND YOUTH SERVICES			
ORIGINAL	2,21,78		
SUPPLEMENTARY	...	2,21,78	2,08,79 (-)12,99
TOTAL VOTED			
Original	13,19,53,56		
Supplementary	31,66,64	13,51,20,20	12,48,17,14 (-)1,03,03,06
Surrendered			1,00,00,32

Grant No. 7 Education contd...

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

CAPITAL**VOTED****MAJOR HEAD**

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

ORIGINAL	1,83,36,35			
SUPPLEMENTARY	40,00,00	2,23,36,35	1,28,87,72	(-)94,48,63
TOTAL VOTED				
Original	1,83,36,35			
Supplementary	40,00,00	2,23,36,35	1,28,87,72	(-)94,48,63
Surrendered				53,92,72

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

- (i) Actual expenditure of ₹ 1,24,817.14 lakh under this grant includes unadjusted abstract Contingent bill amounting to ₹ 79.02 lakh.
- (ii) Out of saving of ₹ 10,303.06 lakh an amount of ₹ 10,000.32 lakh was anticipated and surrendered.
- (iii) Actual expenditure under the Grant ₹ 1,24,817.14 lakh did not even reach the original provision of ₹ 1,31,953.56 lakh. Supplementary provision of ₹ 3,166.64 lakh made during the year (₹ 866.64 lakh in January 2022 and ₹ 2,300.00 lakh in March 2022) proved unnecessary.
- (iv) This is the eighth year in succession that the grant closed with savings, pointing to over estimation and imperfect budgeting. The persistent saving for last five years are detailed below :-

(₹ in lakhs)

Year	Total grant	Actual expenditure	Savings (-)
2016-17	61,315.18	51,335.34	(-) 9,979.84
2017-18	64,206.47	56,538.43	(-) 7,668.04
2018-19	78,215.27	68,031.35	(-) 10,183.92
2019-20	1,23,113.44	1,17,844.62	(-) 5,268.82
2020-21	1,35,120.20	1,24,817.14	(-) 10,303.06

Grant No. 7 Education contd...

Head	(₹ in lakhs)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
2059 PUBLIC WORKS				
60 Other Buildings				
053 Maintenance and Repairs				
61 Other Maintenance Expenditure				
O	59.25			
R (-)	0.01	59.24	59.24	...
Reduction of provision by ₹ 0.01 lakh through surrender in March 2022.				
2202 GENERAL EDUCATION				
01 Elementary Education				
101 Government Primary Schools				
63 Junior High Schools				
O	37,770.48			
R (-)	450.16	37,320.32	37,304.34	(-)15.98
Withdrawal of provision of ₹ 450.16 lakh in March 2022 was net effect of re-appropriation of ₹ 1,262.85 lakh in March 2022 was attributed to 5 per cent reduction on the estimated figures of the entire department submitted through PRANALI at the time of budgeting. Surrender of ₹ 1,713.01 lakh was due to transfer of employees and non receipt of anticipated bills. Its the effect of austerity measures adopted by the Government to mitigate the adverse economic impact on its finances due to COVID-19 pandemic. Reason for ultimate saving of ₹ 15.98 lakh has not been intimated (August 2022).				
107 Teachers Training				
66 Teacher's Training Institute				
O	531.73			
R (-)	74.79	456.94	456.93	(-)0.01
Reduction of provision by ₹ 74.79 lakh in march 2022 through surrender under above mentioned head is due to the transfer of employees, non receipt of anticipated bills and also due to austerity measures adopted by the Government to mitigate the adverse economic impact on its finances due to COVID-19 pandemic accordingly this surrender has been asked by the Finance Department to meet up the salaries component for other departments. Ultimate saving of ₹ 0.01 lakh not intimated (August 2022).				

Grant No. 7 Education contd...

Head	(₹ in lakhs)			
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
67	State Institute of Education			
	O	505.95		
	R (-)	44.75	461.20	461.07 (-)0.13
	Withdrawal of provision by ₹ 44.75 lakh in March 2022 was net effect of ₹ 30.00 lakh through re-appropriation due to 50 per cent concurrence of the total budget provision by the Finance Department duly complying COVID-19 related austerity measures and through surrender of ₹ 14.75 lakh is attributed to non receipt of anticipated bills and minor savings. Ultimate saving of ₹ 0.13 due to non submission of medical bills in time.			
68	Directorate of Primary Education			
	O	30.00		
	R (-)	30.00	...	...
	Withdrawal of entire provision of ₹ 30.00 lakh through re-appropriation in March 2022 was due to non receipt of proposal in time .			
800	Other Expenditure			
28	National Programme of Mid Day Meal in Schools			
	O	1,090.00		
	R (-)	699.37	390.63	390.63 ...
	Reduction of provision by ₹ 699.37 lakh through surrender in March 2022 under above mentioned head was attributed to non receipt of funds from Ministry of Education.			
29	National Education Mission			
	O	11,474.77		
	S	180.48		
	R (-)	994.57	10,660.68	10,660.68 ...
	Augmentation of original provision by ₹ 180.48 lakh obtained in Supplementary Demand in January 2022 and further reduction in provision of ₹ 994.57 in March 2022 the net effect of ₹ 190.99 through re-appropriation is due to shortfall of State share by ₹ 1,185.56 lakh through surrender attributed to non receipt funds from Ministry of Education.			

Grant No. 7 Education contd...

Head	(₹ in lakhs)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
02 Secondary Education				
001 Direction and Administration				
58 Directorate of Education				
O	5,012.52			
R (-)	75.09	4,937.43	4,937.39	(-)0.04
Reducton of provision by ₹ 75.09 lakh in March 2022 was the net effect of ₹ 5.79 lakh through re-appropriation which was required for the appointment of adhoc Assistant Professor/office staff and surrender of ₹ 80.88 lakh attributed to minor savings and non receipt of anticipated bills. Reason for ultimate saving of ₹ 0.04 lakh not intimated (August 2022).				
104 Teachers and Other Services				
64 High and Higher Secondary School				
O	59,347.83			
R (-)	6,288.08	53,059.75	52,853.91	(-)2,05.84
Reduction of provision by ₹ 6,288.08 in March 2022 was the net effect of re-appropriation of ₹ 1,400.00 lakh was attributed to the retirement of employees, Intra-departmental transfer and postings and deputation to other departments and lesser amount of medical re-imburement leave encashment etc. and surrender of ₹ 4,888.08 lakh is attributed to the austerity measures adopted by the Government to mitigate the adverse economic impact on its finances due to COVID-19 pandemic. Reason for ultimate saving of ₹ 20,584 lakh is due to non submission of anticipated medical bills in time and transfer of employees and non appointment of adhoc teachers.				
109 Government Secondary Schools				
65 Establishment Expenses				
O	100.00			
R (-)	100.00	...	...	...
Reduction of entire provision by ₹ 100.00 lakh through re-appropriation in March 2022 was due to non conduction of winter coaching in the year 2021 due to COVID-19.				

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	1,040.00			
R (-)	1,040.00	...	...	...
Reduction of entire provision by ₹ 1,040.00 lakh in March 2022 was net effect of ₹ 40.00 lakh through re-appropriation due to non release of equivalent central share for current financial year and ₹ 1,000.00 lakh through surrender is attributed to savings due to non receipt of funds from Ministry of Education.				
30 Chemical and Equipments				
O	30.00			
R (-)	15.00	15.00	15.00	...
Reduction of provision by ₹ 15.00 lakh through re-appropriation was due to 50 per cent concurrence of the total budget provision by the Finance Department duly complying COVID-19 related austerity measures.				
31 PG Department				
O	100.00			
R (-)	7.40	92.60	92.60	...
Withdrawal of provision by ₹ 7.40 lakh in March 2022 through surrender was attributed to the austerity measures imposed by the Finance Department.				
65 Government Degree College, Gangtok				
O	1,837.14			
R (-)	2.89	1,834.25	1,834.00	(-)0.25
Withdrawal of provision through surrender by ₹ 2.89 lakh in March 2022 through surrender attributed to Minor savings, austerity measures imposed by the Finance Department. Reason for ultimate saving of ₹ 0.25 lakh was due to non submission of medical bills.				
66 Sikkim Law College				
O	303.74			
R (-)	3.04	300.70	300.54	(-)0.16
Reduction of provision by ₹ 3.04 lakh through surrender in March 2022 was attributed to minor savings.				

Grant No. 7 Education contd...

Head	(₹ in lakhs)			
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
68	New Degree College, Namchi			
	O	918.16		
	R	47.68	965.84	917.59 (-)48.25
	Increase of provision by ₹ 47.68 lakh was the net effect of ₹ 48.96 lakh through re-appropriation which is attributed to the appointment of Adhoc employees and ₹ 1.28 lakh through surrender due to minor savings and also due to austerity measures imposed by the Finance Department. Reason for ultimate saving of ₹ 48.25 lakh was due to non appointment of Assistant Professors.			
69	Sanskrit Mahavidhalaya, Samdong			
	O	180.38		
	R (-)	16.79	163.59	163.57 (-)0.02
	Reduction of provision by ₹ 16.79 lakh through surrender in March 2022 was due to transfer of employees and also due to the austerity measures imposed by the Finance Department.			
70	Art College at Rhenock			
	O	544.23		
	R (-)	26.77	517.46	517.11 (-)0.35
	Reduction of provision by ₹ 26.77 lakh through surrender in March 2022 was attributed to the transfer of employees and ultimate saving of ₹ 0.35 lakh is due to the non submission of anticipated medical bills.			
71	B.Ed College			
	O	237.67		
	R (-)	6.96	230.71	230.67 (-)0.04
	Reduction of provision by ₹ 6.96 lakh in March 2022 was net effect of re-appropriation by ₹ 7.53 lakh is due to the increase in pay of Assistant Professor and also the payment of arrear thereof and by ₹ 14.49 lakh through surrender due to austerity measures imposed by the finance department. Ultimate saving of ₹ 0.04 lakh not intimated (August 2022).			

Grant No. 7 Education contd...

Head	(₹ in lakhs)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
72	Establishment of College at Gyalshing			
	O	372.29		
	R (-)	23.92	348.37	348.38 (+)0.01
	Reduction of provision by ₹ 23.92 lakh in March 2022 was the net effect of ₹ 32.57 lakh through re-appropriation was attributed to the appointment of adhoc Assistant Professor in repective colleges/office staffs and by ₹ 56.49 through surrender was due to the austerity measure adopted by the Government to mitigate the adverse economic impact on its finances due to COVID -19 pandemic.			
73	Establishment of New College at Gangtok			
	O	433.93		
	R (-)	2.67	431.26	431.25 (-)0.01
	Reduction of provision by ₹ 2.67 lakh in March 2022 through surrender. The reason for ultimate saving not intimated (August 2022).			
76	Establishment of New Degree College at North Sikkim			
	O	97.98		
	R (-)	0.03	97.95	97.94 (-)0.01
	Reduction of provision by ₹ 0.03 lakh in March 2022 through surrender. The reason for ultimate saving not intimated (August 2022).			
04	Adult Education			
200	Other Adult Education Progarmmes			
29	National Education Mission			
	O	50.90		
	R (-)	20.15	30.75	30.75 ...
	Reduction of provision by ₹ 20.15 lakh in March 2022 through surrender was attributed to non-receipt of anticipated bills in time.			

Grant No. 7 Education contd...

Head	(₹ in lakhs)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
80	General			
001	Direction and Administration			
60	Establishment			
	O	5,364.23		
	S	2,300.00		
	R (-)	174.25	7,489.98	7,479.20 (-)10.78

Augmentation of provision by ₹ 2,300.00 lakh through supplementary demand in March 2022 required for uniforms for class iv staff and drivers of Education Department, vehicles, furniture for colleges and vehicles for Education Department. Further the provision was reduced by ₹ 174.25 lakh was net effect of ₹ 40.86 lakh through re-appropriation which was effected by prioritizing the requirement payment of CBSE affiliation fees for 207 Government Secondary and Senior Secondary Schools and also due to intra departmental transfers and lesser medical reimbursement claims and through surrender by ₹ 133.39 lakh is due to the minor savings and to non receipt of anticipated bills in time. Reason for ultimate saving of ₹ 10.78 lakh was due to non submission of advance settlement bill and non submission of anticipated medical bills.

2203 TECHNICAL EDUCATION

001 Direction and Administration

60 Establishment

	O	1,511.09		
	S	516.45		
	R (-)	34.05	1,993.49	1,993.39 (-)0.10

Augmentation of provision by ₹ 516.45 lakh through Supplementary Demand in January 2022 towards payments of Grants-in-aid salaries. Further the provision was reduced by ₹ 34.05 lakh through surrender was attributed to austerity measures adopted by the Government to mitigate the adverse economic impact on it's finances accordingly this surrender has been asked by the Finance Department to meet up the salaries component for other departments. Reason for ultimate saving of ₹ 0.10 lakh was not intimated (August 2022).

Grant No. 7 Education contd...

Head	(₹ in lakhs)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
2204	SPORTS AND YOUTH SERVICES			
102	Youth Welfare Programme for Students			
61	National Cadet Corps.			
	O	221.78		
	R (-)	12.55	209.23	208.79 (-)0.44
<p>Reduction of provision by ₹ 12.55 lakh through surrender in March 2022 was attributed to minor savings, austerity measures adopted by the Government to mitigate the adverse economic impact on its finances accordingly this surrender has been asked by the Finance Department to meet up the salaries component for other departments and also due to transfer of temporary employees and minor savings. Reason for ultimate saving of ₹ 0.44 lakh was not intimated (August 2022).</p>				
2059	PUBLIC WORKS			
60	Other Buildings			
053	Maintenance and Repairs			
60	Work Charged Establishment			
	O	108.35		
	R	8.36	116.71	116.06 (-)0.65
<p>Increase of provision by ₹ 8.36 lakh in March 2022 through re-appropriation was due to transfers and medical re-imburement. Reason for ultimate saving of ₹ 0.65 lakh was also the transfer of employees to another department.</p>				
2202	GENERAL EDUCATION			
01	Elementary Education			
108	Text Books			
	O	750.00		
	R	56.34	806.34	806.33 (-)0.01
<p>Increase of provision by ₹ 56.34 lakh in March 2022 was the net effect of ₹ 56.51 lakh through re-appropriation is attributed to the additional requirement of National Council of Educational Research and Training books and by ₹ 0.17 lakh through surrender due to the non receipt of anticipated bills in time. Reason for saving of ₹ 0.01 lakh was not intimated (August 2022).</p>				

Grant No. 7 Education contd...

Head	(₹ in lakhs)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
03 University and Higher Education				
103 Government Colleges and Institutes				
67 Sikkim Institute of Higher Nyingma Studies (SIHNS)				
O	263.41			
R	9.53	272.94	270.77	(-)2.17
Increase of provision by ₹ 9.53 lakh in March 2022 was net effect of ₹ 14.97 lakh through re-appropriation attributed to the appointment of adhoc employees and by ₹ 5.44 lakh through surrender due to the non receipt of anticipated bills in time and due to the transfer of employees. Reason for ultimate saving of ₹ 2.17 lakh is due to non submission of anticipated medical bills.				
74 Establishment of Science College at Chakung				
O	191.49			
R	14.66	206.15	206.15	...
Augmentation of provision by ₹ 14.66 lakh in March 2022 was net effect of ₹ 15.08 lakh through re-appropriation is attributed to appointment and increase in pay of adhoc Assistant Professor in respective colleges and payment of arrear thereof and ₹ 0.42 lakh through surrender is due to austerity measures imposed by the Finance Department.				
75 Establishment of Vocational College at Dentam				
O	101.40			
R	6.40	107.80	107.79	(-)0.01
Augmentation of provision by ₹ 6.40 lakh in march 2022 was net effect of ₹ 12.25 lakh through re-appropriation was attributed to the appointment of adhoc Assistant Professor in respective colleges and by ₹ 5.85 lakh through surrender was due to the austerity measures adopted by the Government to mitigate the adverse economic impact on it's finances due to COVID-19 pandemic. Accordingly this surrender has been asked by the Finance Department to meet up the salaries component for other departments. Reason for ultimate saving of ₹ 0.10 lakh was not intimated (August 2022).				

Grant No. 7 Education contd...

Capital**Voted**

- (i) **Total expenditure of ₹ 12,887.72 lakh under this Grant.**
- (ii) **Out of the saving of ₹ 9,448.63 lakh an amount of ₹ 5,392.72 lakh was anticipated and surrendered.**
- (iii) **Total expenditure under this Grant in Capital side is ₹ 12,887.72 lakh did not even reached up to the original provision of ₹ 18,336.35 lakh supplementary provision of ₹ 4,000.00 lakh obtained in January 2022 required for the Implementation of Central Schemes proved excessive and could have been restricted to token demand.**

- (iv) **Savings occurred mainly under :-**

Head	Total Grant	(₹ in lakhs)		Excess (+) Savings (-)
		Actual Expenditure		
4202 CAPITAL OUTLAY ON EDUCATION, SPORTS,ART AND CULTURE				
01 General Education				
201 Elementary Education				
70 Buildings				
O	40.00			
R (-)	2.41	37.59	35.20	(-)2.39
Reduction of provision by ₹ 2.41 lakh through surrender in March 2022 was due to non receipt of anticipated bills. Reason for ultimate saving of ₹ 2.39 lakh was due to delay to present the work bill during the financial year and also due to the lack of GST registration of concerned person,there was no time to spend the savings on other bills.				
202 Secondary Education				
70 Buildings				
O	2,229.72			
R (-)	1,207.85	1,021.87	1,018.13	(-)3.74

Withdrawal of provision by ₹ 1,207.85 lakh in March 2022 is the net effect of re-appropriation of ₹ 200.00 lakh was due to the concerned works are yet to be started hence saving and through surrender of ₹ 1,007.85 lakh is attributed to non receipt of equivalent anticipated central share. Reason for ultimate saving of ₹ 3.74 lakh is because of bill hindered due to lack of GST registration of the concerned time was not spared for further expenditure.

Grant No. 7 Education contd...

Head		(₹ in lakhs)			
		Total Grant	Actual Expenditure	Excess (+) Savings (-)	
203	University and Higher Education				
29	National Education Mission				
	O	4,160.00			
	R (-)	4,089.56	70.44	70.44	...
	Reduction of provision by ₹ 4,089.56 lakh in March 2022 was net effect of ₹ 89.56 lakh through reappropriation is attributed to the non release of equivalent central share for the Current Financial Year and through surrender by ₹ 4,000.00 lakh was due to non receipt of equivalent anticipated Central Share.				
70	Buildings				
	O	10,335.63			
	S	4,000.00			
	R (-)	202.59	14,133.04	10,133.04	(-)40,00.00
	Augmentation of provision by ₹ 4,000.00 lakh through supplementary demand in January 2022 towards implementation of central schemes. Further the provision was reduced by ₹ 202.59 lakh which was the net effect of ₹ 100.00 lakh through re-appropriation in March 2022 is attributed to bill of establishment of new Degree College Mangshilla and by ₹ 302.59 lakh through surrender due to non receipt of anticipated bills in time and non release of resource. Reason for eventual saving of ₹ 4,000.00 lakh could not be surrendered due to fund provided in supplementary demand.				
800	Other expenditure				
27	Umbrella Programme for Development of Minorities				
	O	1.00			
	R (-)	1.00	...	...	...
	Reduction of entire provision by ₹ 1.00 lakh in March 2022 through surrender was due to non receipt of anticipated bills.				
02	Technical Education				
103	Technical Schools				
29	National Education Mission				
	O	200.00			
	R (-)	78.87	121.13	121.13	...
	Reduction of provision by ₹ 78.87 lakh in March 2022 through surrender which was due to non receipt of anticipated bills.				

Grant No. 7 Education conclud...

Head	(₹ in lakhs)		
	Total Grant	Actual Expenditure	Excess (+) Savings (-)
4202 CAPITAL OUTLAY ON EDUCATION, SPORTS,ART AND CULTURE			
01 General Education			
800 Other expenditure			
29 National Education Mission			
O	1,370.00		
R	189.56	1,559.56	1,509.78 (-)49.78

Increase in provision by ₹ 189.56 lakh in March 2022 was through re-appropriation which was due to mid shortfall in state share. Reason for ultimate saving of ₹ 49.78 lakh saving was due to non receipt equivalent resource.

Grant No. 8 Election

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

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

2015 - ELECTIONS

ORIGINAL	6,87,98		
SUPPLEMENTARY	...	6,87,98	6,60,63
			(-)27,35
TOTAL VOTED			
Original	6,87,98		
Supplementary	...	6,87,98	6,60,63
			(-)27,35
Surrendered			26,64

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

- (i) **Actual expenditure of ₹ 660.63 lakh under this Grant includes unadjusted abstract contingent bill amounting to ₹ 3.7 lakh.**
- (ii) **Out of saving of ₹ 27.35 lakh an amount of ₹ 26.64 lakh was anticipated and surrendered.**

Head

(₹ in lakhs)

		Total Grant	Actual Expenditure	Excess (+) Savings (-)
2015	ELECTIONS			
102	Electoral Officers			
60	Establishment			
	O	475.30		
	R (-)	20.56	454.74	454.39
				(-)0.35

Reduction of provision of ₹ 20.56 lakh due to transfer of employees to other department, less tour of department officers because of pandemic, bill returned due to objection raised by Treasury Pay & Account Office and austerity measures.

Grant No. 8 Election concl...

Head	(₹ in lakhs)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
105	Charges for conduct of elections to Parliament			
62	Conduct of Election			
	O	0.02		
	R (-)	0.02	...	...
	Reduction of entire provision by ₹ 0.02 lakh through surrender. Reason for surrender was no bill of same value where in provision.			
106	Charges for conduct of elections to State/Union Territory Legislature			
62	Conduct of Election			
	O	96.75		
	R (-)	0.12	96.63	96.63 ...
	The provision was reduced by ₹ 0.12 lakh through surrender due to returned of objection bill which was raised by Treasury Pay & Account Office.			
108	Issue on Photo Identity Cards to Voters			
63	Photo Identity Cards			
	O	41.80		
	R (-)	8.80	33.00	32.64 (-)0.36
	Reduction of provision by ₹ 8.80 lakh was net effect re-appropriation due to no claims received pertaining to tour expenses during the Covid-19 pandemic period.			
2015	ELECTIONS			
103	Preparation and Printing of Electoral rolls			
08	Election Department			
	O	74.10		
	R	2.86	76.96	76.96 ...
	Augmentation of provision by ₹ 2.86 lakh was net effect of re-appropriation ₹ 8.80 lakh under the head and surrender of ₹ 5.94 lakh stated to be due to ban on domestic and foreign travel due to enforcement of austerity measures.			

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 9,20,31

SUPPLEMENTARY ... 9,20,31 7,63,86 (-)1,56,45

2052 - SECRETARIAT-GENERAL SERVICES

ORIGINAL 3,98,74

SUPPLEMENTARY 1,65 4,00,39 3,83,22 (-)17,17

TOTAL VOTED**Original 13,19,05****Supplementary 1,65 13,20,70 11,47,08 (-)1,73,62****Surrendered 1,72,57***Notes and comments***Revenue****Voted**

- (i) Actual expenditure of ₹ 1,147.08 lakh under this grant includes unadjusted abstract contingent bill amounting to ₹ 8.86 lakh
- (ii) Out of saving of ₹ 173.62 lakh an amount of ₹ 172.57 was anticipated and surrendered.
- (iii) Total expenditure under this Grant in Revenue side ₹ 1,147.08 lakh did not even reached up to the original provision of ₹ 1,319.05 lakh. Supplementary provision of ₹ 1.65 lakh obtained in January 2022 proved excessive which could have been restricted to token demand.

Grant No. 9 Excise concl...

Head	(₹ in lakhs)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
2039 STATE EXCISE				
001 Direction and Administration				
44 Head Office				
O	565.92			
R (-)	129.37	436.55	436.54	(-)0.01
Reduction of provision by ₹ 129.37 lakh through surrender due to retirement of Officer and Staffs.				
62 South & West				
O	354.39			
R (-)	26.92	327.47	327.33	(-)0.14
Reduction of provision by ₹ 26.92 lakh through surrender due to retirement of Officer and Staffs				
2052 SECRETARIAT-GENERAL SERVICES				
090 Secretariat				
09 State Excise Department				
O	398.74			
S	1.65			
R (-)	16.28	384.11	383.22	(-)0.89
Provision augmented by ₹ 1.65 lakh through supplementary demand in January 2022 the provision was finally reduced by ₹ 16.28 lakh through surrender due to retirement of officer and staffs.				

Grant No. 10 Finance

Section and Major Head		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
(₹ in thousands)				
REVENUE				
VOTED				
MAJOR HEAD				
2020 - COLLECTION OF TAXES ON INCOME AND EXPENDITURE				
ORIGINAL	2,43,13			
SUPPLEMENTARY	...	2,43,13	2,75,89	(+32,76)
2030 - STAMPS AND REGISTRATION				
ORIGINAL	22,00			
SUPPLEMENTARY	...	22,00	13,22	(-)8,78
2043 - COLLECTION CHARGES UNDER STATE GOODS				
ORIGINAL	8,57,69			
SUPPLEMENTARY	37,00	8,94,90	9,29,16	(+34,47)
2045 - OTHER TAXES AND DUTIES ON COMMODITIES AND SERVICES				
ORIGINAL	36,00,00			
SUPPLEMENTARY	...	36,00,00	12,36,81	(-)23,63,19
2052 - SECRETARIAT-GENERAL SERVICES				
ORIGINAL	8,97,22			
SUPPLEMENTARY	8,13	9,05,35	9,86,29	(+80,94)
2054 - TREASURY AND ACCOUNTS ADMINISTRATION				
ORIGINAL	23,89,94			
SUPPLEMENTARY	...	23,89,94	23,56,50	(-)33,44

Grant No. 10 Finance contd...

Section and Major Head		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
(₹ in thousands)				
2071 - PENSIONS AND OTHER RETIREMENT BENEFITS				
ORIGINAL	9,60,00,00			
SUPPLEMENTARY	...	9,60,00,00	9,79,00,42	(+19,00,42)
2075 - MISCELLANEOUS GENERAL SERVICES				
ORIGINAL	1,97,20,62			
SUPPLEMENTARY	3,73	1,97,24,35	26,44,94	(-)1,70,79,41
2235 - SOCIAL SECURITY AND WELFARE				
ORIGINAL	99,01			
SUPPLEMENTARY	...	99,01	49,73	(-)49,28
TOTAL VOTED				
Original	12,38,29,61			
Supplementary	48,86	12,38,78,47	10,63,92,95	(-)1,74,85,52
Surrendered				1,73,61,68
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>6,89,13,07</i>			
<i>SUPPLEMENTARY</i>	<i>0,01</i>	<i>6,89,13,08</i>	<i>6,35,03,93</i>	<i>(-)54,09,15</i>

Grant No. 10 Finance contd...

Section and Major Head		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
(₹ in thousands)				
2075 - MISCELLANEOUS GENERAL SERVICES				
<i>ORIGINAL</i>	2,00,00			
<i>SUPPLEMENTARY</i>	...	2,00,00	2,00,00	...
TOTAL CHARGED				
<i>Original</i>	7,03,13,07			
<i>Supplementary</i>	0,01	7,03,13,08	6,49,03.93	(-)54,09,15
<i>Surrendered</i>				54,09,14
CAPITAL				
VOTED				
7610 - LOANS TO GOVERNMENT SERVANTS,ETC				
ORIGINAL	1,35,00			
SUPPLEMENTARY	...	1,35,00	84,90	(-)50,10
TOTAL VOTED				
Original	1,35,00			
Supplementary	...	1,35,00	84,90	(-)50,10
Surrendered				50,10
CHARGED				
6003 - INTERNAL DEBT OF THE STATE GOVERNMENT				
<i>ORIGINAL</i>	1,09,20.38			
<i>SUPPLEMENTARY</i>	...	1,09,20,38	1,08,70.36	(-)50,02

Grant No. 10 Finance contd...

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

6004 - LOANS AND ADVANCES FROM THE CENTRAL GOVERNMENT

<i>ORIGINAL</i>	11,67,46		
<i>SUPPLEMENTARY</i>	...	11,67,46	11,19,72
			(-)47,74
TOTAL CHARGED			
<i>Original</i>	1,20,87,84		
<i>Supplementary</i>	...	1,20,87,84	1,19,90,08
			(-)97,76
<i>Surrendered</i>			97,76

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

- (i) Actual expenditure of ₹ 1,06,392.95 lakh under this grant includes unadjusted Abstract Contingent bill amounting to ₹ 2.03 lakh.
- (ii) Out of saving of ₹ 17,485.52 lakh an amount of ₹ 17,361.68 lakh was anticipated and surrendered.
- (iii) Total expenditure under this grant in revenue side ₹ 1,06,392.95 lakh did not even reached upto the original provision of ₹ 1,23,829.61 lakh obtained in January 2022 proved excessive and could have been restricted original provision.
- (iv) This is the thirteen 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 (-)
2016-17	56,440.54	51,218.22	(-) 5,222.32
2017-18	64,371.17	57,349.32	(-) 7,021.85
2018-19	99,945.53	83,133.26	(-) 16,812.27
2019-20	1,33,559.08	1,01,120.47	(-) 32,438.61
2020-21	1,24,987.61	1,04,462.24	(-) 20,525.37

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 (-)	3.28	13.22	13.22	...
	Reduction of provision of ₹ 3.28 lakh through surrender in March 2022 was due to non-receipt of bills.				
02	Stamps-Non-Judicial				
101	Cost of Stamps				
	O	5.50			
	R (-)	5.50	...	...	...
	Entire provision of ₹ 5.50 lakh was surrender due to implementation of austerity measures.				
2045	OTHER TAXES AND DUTIES ON COMMODITIES AND SERVICES				
797	Transfer to Reserve Funds/Deposit Accounts				
	O	3,600.00			
	R (-)	2,363.19	1,236.81	1,236.81	...
	Withdrawal of provision by ₹ 2,363.19 lakh in March 2022 through surrender was due to austerity measures imposed.				
2054	TREASURY AND ACCOUNTS ADMINISTRATION				
095	Directorate of Accounts and Treasuries				
10	Finance Department				
	O	800.28			
	R (-)	11.06	789.22	775.11	(-)14.11
	Reduction of provision by ₹ 11.06 lakh in March 2022 through re-appropriation/surrender was due to transfer and retirement of officers, settlement of claim for token tax, car battery, phone bill and implementation of austerity measures. Reasons for ultimate saving of ₹ 14.11 lakh was due to shortage of auditing staff/man power under local fund. Hence, division was unable to submit surrender statement on time.				

Grant No. 10 Finance contd...

Head		(₹ in lakhs)			
		Total Grant	Actual Expenditure	Excess (+) Savings (-)	
098	Local Fund Audit				
	O	138.47			
	R (-)	2.51	135.96	118.37	(-17.59)
Withdrawal of provision of ₹ 2.51 lakh through re-appropriation in February 2022 pending bills of repairing and creation of new rooms for officers. Ultimate saving of ₹ 17.59 lakh was due to shortage of auditing staff/man power under local fund. Hence, division was unable to submit surrender statement on time.					
800	Other Expenditure				
43	Mission Mode Project (90:10% CSS)				
	O	60.40			
	R (-)	12.80	47.60	47.60	...
Surrender of provision of ₹ 12.80 lakh in March 2022 was due to non-receipt of bills.					
2071	PENSIONS AND OTHER RETIREMENT BENEFITS				
01	Civil				
102	Commutated value of Pension				
	O	15,200.00			
	R (-)	3,175.66	12,024.34	12,024.34	...
Reduction of provision by ₹ 3,175.66 lakh in March 2022 through re-appropriation opted out of Commuted Value of Pension by pensioners.					
115	Leave Encashment Benefits				
	O	11,200.00			
	R (-)	965.97	10,234.03	10,221.92	(-12.11)
Reduction of provision by ₹ 965.97 lakh in March 2022 through re-appropriation out of Commuted Value of Pension by pensioners. Ultimate saving of ₹ 12.11 lakh was due to the saving reflected in this detail head only. Since the pension grant for pension is segregated in different segment and the saving shown in one detail head is adjusted in overall.					

Grant No. 10 Finance contd...

Head		(₹ in lakhs)		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
2075	MISCELLANEOUS GENERAL SERVICES			
104	Pensions and awards in consideration of distinguished services			
	O	0.01		
	R	...	0.01	...
				(-)0.01
800	Other expenditure			
	O	18,458.09		
	R (-)	17,086.52	1,371.57	1,371.57
				...
				Withdrawal of provision by ₹ 17,086.52 lakh through re-appropriation and surrender for less payment of interest, bank commission and due to non-receipt of bills.
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 (-)	50.26	48.74	49.73
				(+)0.99
				Surrender of provision of ₹ 50.26 lakh was less claim received than anticipated due to pandemic.
				Saving mentioned in note (iv) above was partly counter balanced by excess as under :-
200	Other Programmes			
10	Finance Department			
	O	0.01		
	R	...	0.01	...
				(-)0.01

Grant No. 10 Finance contd...

Head	(₹ in lakhs)			
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
2020	COLLECTION OF TAXES ON INCOME AND EXPENDITURE			
105	Collection charges -Taxes on Professions,Trades Callings and Employment			
	O	243.13		
	R	36.05	279.18	275.89 (-)3.29
	Augmentation of provision by ₹ 36.05 lakh through re-appropriation and surrender was less payment to bank commission, transfer and retirement of officers and non-receipt of bills and 50 per cent austerity savings. Reasons for ultimate saving of ₹ 3.29 lakh was delay in the provision of bills by the concerned official.			
2043	COLLECTION CHARGES UNDER STATE GOODS AND SERVICES TAX			
101	Collection Charges			
	O	857.69		
	S	37.00		
	R	36.27	930.96	929.16 (-)1.80
	Provision was augmented by ₹ 37.00 lakh in January 2022 through supplementary demand for payment of salaries and wages. The provision was finally increased by ₹ 36.27 lakh through re-appropriation and surrender for payment of Dearness Allowance, payment of Muster Roll, Consolidated salary and non-receipt of bills and austerity savings. Reasons for ultimate saving of ₹ 1.80 lakh was non-receipt of medical claims and transfer of employees.			
2052	SECRETARIAT-GENERAL SERVICES			
090	Secretariat			
10	Finance Department			
	O	897.22		
	S	8.13		
	R	82.97	988.32	988.28 (-)0.04
	Provision was augmented by ₹ 8.13 lakh in January 2022 through supplementary demand for payment of wages. The provision was increased by ₹ 82.97 lakh through re-appropriation/surrender was payment of pending bills, payment of judicial stamps and other miscellaneous items, posting of Additional Director and Programmer, regularisation of two Home Guards and transfer of staffs and officers.			

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	1,350.79		
	R	19.75	1,370.54	1,375.43 (+)4.89
	Augmentation of provision by ₹ 19.75 lakh through re-appropriation/surrender was due to payment of fixation arrear upon revocation of suspension, medical reimbursement and shortfall in salary, payment of pending bills, non-posting of officers/staff and transfer of staff without replacement. Ultimate excess of ₹ 4.89 lakh was attributed to assainged without any specific reason.			
2071	PENSIONS AND OTHER RETIREMENT BENEFITS			
01	Civil			
101	Superannuation and Retirement Allowances			
	O	36,000.00		
	R	3,863.98	39,863.98	39,923.98 (+)60.00
	Augmentation of provision by ₹ 3,863.98 lakh through re-appropriation was expenditure for payment of increase in Dearness Relief rate. Reason for ultimate excess of ₹ 60.00 lakh was attributed to assainged without any specific reason.			
104	Gratuities			
60	Payment of Gratuities			
	O	14,100.00		
	R	61.42	14,161.42	14,145.14 (-)16.28
	Augmentaion of provision by ₹ 61.42 lakh through re-appropriation was expenditure for payment of increase in Dearness Relief rate. Ultimate saving of ₹ 16.28 lakh pension is segregated in different segment and is adjusted in overall.			
105	Family pensions			
	O	11,500.00		
	R	216.23	11,716.23	11,716.24 (+)0.01
	Augmentaion of provision by ₹ 216.23 lakh through re-appropriation was expenditure for payment of increase in Dearness Relief rate.			

Grant No. 10 Finance contd...

Head	(₹ in lakhs)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
117	Government Contribution of Defined Contribution Pension Scheme			
	O	8,000.00		
	R	1,991.38	9,991.38	9,991.38 ...
	Augmentation of provision by ₹ 1,991.38 lakh through re-appropriation was due to increase in Dearness Allowance and increase in number of regular employees.			
2075	MISCELLANEOUS GENERAL SERVICES			
103	State Lotteries			
10	Finance Department			
	O	262.52		
	S	3.73		
	R	7.02	273.27	273.36 (+)0.09
	Additional provision of ₹ 3.73 lakh obtained through first supplementary demand in January 2022 towards payment of wages. Further, provision was reduce by ₹ 7.02 lakh through re-appropriation and surrender due to posting of Additional Director and Programmer and regularisation of two Home Guards and maintaining austerity measures.			
Revenue				
Charged				
(i)	Expenditure of ₹ 64,903.93 lakh under the charged also ₹ 1,400.00 lakh which was transferred and credited to Reserve Fund as detailed below :-			
	Dabitable	Major Head	Name of Fund	Amount
		2048-Appropriation for reduction or avoidance or debt	8222-Sinking Fund	₹ 1,200.00 lakh
		Transfer to Sinking Fund	8235-General & other Reserve	₹ 200.00 lakh
		2075-Transferred to Guarantee Redemption Fund	Fund-117-Guarantee	
			Redemption Fund	
(iv)	Saving under Charged occurred mainly as under :-			
2049	INTEREST PAYMENT			
01	Interest on Internal Debt			
101	Interest on Market Loans			
	O	55,074.61		
	R (-)	4,728.66	50,345.95	50,345.95 ...
	Withdrawal of provision by ₹ 4,728.66 lakh through re-appropriation/ surrender was due to less payment of interest, payment of half yearly interest against the borrowing raise during the year and no claim has been made during 2021-22.			

Grant No. 10 Finance contd...

Head		Total Grant	(₹ in lakhs)	
			Actual Expenditure	Excess (+) Savings (-)
200	Interest on Other Internal Debts			
61	General Insurance Corporation			
	<i>O</i>		0.01	
	<i>R (-)</i>		0.01	...
	Surrender of provision by ₹ 0.01 lakh through surrender due to no claim has been made during 2021-22			
62	Rural Electrification Corporation			
	<i>O</i>		73.18	
	<i>R (-)</i>		1.11	72.07
	Surrender of provision by ₹ 1.11 lakh through surrender due to rescheduling of loan.			
65	Bank Over draft			
	<i>O</i>		0.01	
	<i>R (-)</i>		0.01	...
	Surrender of provision by ₹ 0.01 lakh through surrender due to non-avail of bank over draft.			
66	NABARD			
	<i>O</i>		994.73	
	<i>R (-)</i>		91.87	902.86
	Surrender of provision of ₹ 91.87 lakh was attributed to re-scheduling of loan.			
03	Interest on Small Savings, Provident Funds etc			
111	Interest on Other Deposit and A/cs.			
60	State Compensatory Affortestation (SCA)			
	<i>O</i>		1,680.00	
	<i>R (-)</i>		1,680.00	...
	Entire provision of ₹ 1,680.00 lakh was re-appropriated and surrender due to non-payment of interest and rescheduling of loan.			
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>		448.04	
	<i>R (-)</i>		52.03	396.01
			396.00	(-)0.01

Grant No. 10 Finance contd...

Head		Total Grant	(₹ in lakhs)	
			Actual Expenditure	Excess (+) Savings (-)
103	Interest on Loans for Centrally Sponsored Plan Schemes			
44	Others			
	<i>O</i>	10.87		
	<i>R (-)</i>	3.88	6.99	6.99
109	Interest on State Plan Loans Consolidated in terms of recommendations of the 12th Finance Commission			
	<i>O</i>	432.90		
	<i>R (-)</i>	7.46	425.44	425.44
	Surrender of provision by ₹ 63.37 lakh in March 2022 under the above mentioned three heads was due to re-scheduling of loan.			
2049	INTEREST PAYMENT			
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>	560.00		
	<i>R</i>	109.98	669.98	669.98
	Augmentation of provision by ₹ 109.98 lakh through re-appropriation in March 2022 was due to shortfall in the interest of State Government Employees Group Insurance Scheme.			
05	Interest on Reserve Funds			
105	Interest on General and other Reserve Funds			
60	State Compensatory Afforestation (SCA)			
	<i>O</i>	...		
	<i>S</i>	0.01		
	<i>R</i>	1,045.91	1,045.92	1045.92
	Augmentation of provision by ₹ 0.01 lakh in January 2022 through supplementary demand. Further, reduction of provision by ₹ 1,045.91 lakh through re-appropriation was required for payment of interest of CAMPA till 31-03-2022.			

Grant No. 10 Finance contd...

Capital**Voted**(i) **Savings occurred are as under :-**

Head		Total Grant	(₹ in lakhs)	
			Actual Expenditure	Excess (+) Savings (-)
7610	LOANS TO GOVERNMENT SERVANTS, ETC.			
201	House Building Advances			
61	House Building Advances to A.I.S. Officers			
	O	125.00		
	R (-)	40.10	84.90	84.90
202	Advances for purchase of Motor Conveyances			
62	Motor Conveyance to State Govt. Employees			
	O	10.00		
	R (-)	10.00	...	...

Reduction of provision by ₹ 50.10 lakh through surrender in March 2022 under the above mentioned two heads was due to no claim has been received from the AIS officers.

Capital**Charged**(i) **Out of saving of ₹ 97.76 lakh the entire amount has been surrendered.**

6003	INTERNAL DEBT OF THE STATE GOVERNMENT			
104	Loans from General Insurance Corporation of India			
60	Loan for Housing			
	O	0.01		
	R (-)	0.01	...	...

Surrender of provision by ₹ 0.01 lakh in March 2022 was due to token provision was kept and no claim has been made during the year.

Grant No. 10 Finance concld...

Head	Total Grant	(₹ in lakhs)	
		Actual Expenditure	Excess (+) Savings (-)
105 Loans from NABARD			
61 Loan for Rural Infrastructural Development			
<i>O</i>	4,113.05		
<i>R (-)</i>	50.00	4,063.05	4,063.05
Reduction of provision by ₹ 50.00 lakh through surrender in March 2022 was due to rescheduling of loan.			
106 Compensation and other Bonds			
66 Special Power Bonds			
<i>O</i>	0.01		
<i>R (-)</i>	0.01	...	...
Reduction of provision by ₹ 0.01 lakh in March 2022 through surrender was token provision was kept and no claim has been made during the year.			
6004 LOANS AND ADVANCES FROM THE CENTRAL GOVERNMENT			
01 Non-Plan Loans			
201 House Building Advances			
60 HBA to All India Service Officers			
<i>O</i>	17.55		
<i>R (-)</i>	4.21	13.34	13.35 (+)0.01
02 Loans for State/Union Territory Plan Schemes			
101 Block Loans			
<i>O</i>	510.09		
<i>R (-)</i>	33.35	476.74	476.74
105 State Plan Loans consolidated in terms of recommendations of the 12th Finance Commission			
<i>O</i>	607.25		
<i>R (-)</i>	10.18	597.07	597.07
Surrender of provision by ₹ 47.74 lakh in March 2022 under the above mentioned three heads was due to rescheduling of loan.			

Grant No. 11 Food and Civil Supplies

Section and Major Head		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
(₹ in thousands)				
REVENUE				
VOTED				
MAJOR HEAD				
2408 - FOOD STORAGE AND WAREHOUSING				
ORIGINAL	21,22,94			
SUPPLEMENTARY	30,46	21,53,40	20,84,01	(-)69,39
3456 - CIVIL SUPPLIES				
ORIGINAL	2,73,49			
SUPPLEMENTARY	7,50	2,80,99	2,18,34	(-)62,65
3475 - OTHER GENERAL ECONOMIC SERVICES				
ORIGINAL	2,72,91			
SUPPLEMENTARY	...	2,72,91	2,47,91	(-)25,00
TOTAL VOTED				
Original	26,69,34			
Supplementary	37,96	27,07,30	25,50,26	(-)1,57,04
Surrendered				1,48,30
CAPITAL				
VOTED				
4408 - CAPITAL OUTLAY ON FOOD STORAGE AND WAREHOUSING				
ORIGINAL	8,96,97			
SUPPLEMENTARY	...	8,96,97	3,10,90	(-)5,86,07

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

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

5475 - CAPITAL OUTLAY ON OTHER GENERAL ECONOMIC SERVICES

ORIGINAL	1,83,39			
SUPPLEMENTARY	...	1,83,39	1,07,81	(-)75,58
TOTAL VOTED				
Original	10,80,36			
Supplementary	...	10,80,36	4,18,71	(-)6,61,65
Surrendered				6,61,65

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

- (i) Actual expenditure of ₹ 2,550.26 lakh under the grant includes unadjusted Abstract Contingent bill amounting to ₹ 0.15 lakh.
- (ii) Out of saving of ₹ 157.04 lakh an amount of ₹ 148.30 lakh was anticipated and surrendered.
- (iii) This is the ninth year in succession that the grant closed with saving, pointing to overestimation and defective budgeting. The persistent savings for the last five years are detailed below :-

(₹ in lakh)

Year	Total Grant	Actual Expenditure	Savings (-)
2016-17	2,511.06	1,405.06	(-) 1,106.00
2017-18	1,919.59	1,680.18	(-) 239.41
2018-19	1,486.00	36.89	(-) 1,449.11
2019-20	2,587.40	2,268.80	(-) 318.60
2020-21	1,913.00	576.24	(-) 1,336.76

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

Head	(₹ in lakhs)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
2408	FOOD STORAGE AND WAREHOUSING			
01	Food			
001	Direction and Administration			
	O	1,844.36		
	S	30.46		
	R (-)	58.98	1,815.84	1,815.67 (-)0.17
	Additional provision of ₹ 30.46 lakh has been made through supplementary in January 2022 require for payment of rent. The provision was reduced by ₹ 58.98 lakh through re-appropriation and surrender due to non-receipt of bills, resignation of one employee, non receipt of leave encashment and due to austerity measures.			
101	Procurement and Supply			
60	Establishment of Food Grain Godowns			
	O	29.07		
	R (-)	10.24	18.83	18.83
	Reduction of provision by ₹ 10.24 lakh in March 2022 was owing due to austerity measures.			
3456	CIVIL SUPPLIES			
001	Direction and Administration			
60	Sikkim State Consumer Disputes Redressal Commission			
	O	194.26		
	S	7.50		
	R (-)	9.50	192.26	184.36 (-)7.90
	Augmentation of provision by ₹ 7.50 lakh through supplementary demand in January 2022 require for payment of wages. Reduction of provision by ₹ 9.50 lakh through re-appropriation and surrender for payment of Dearness Allowance and cancellation of tour programmes of President and staff, non-payment of honorarium to the members and non-receipt of medical bills. Reason for ultimate saving of ₹ 7.90 lakh honorarium amount was wrongly booked under office expenses, sudden transfer of one employee and due to non-appointment of male member in the office.			

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

Head	(₹ in lakhs)			
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
61	State Food Commission			
	O	79.23		
	R (-)	44.83	34.40	(-)0.42
	Withdrawal of provision of ₹ 44.83 lakh through re-appropriation/surrender was transfer of staff, payment of Dearness Allowance, delay in appointment of Chairman, member of State Food Commission and due to austerity measure.			
3475	OTHER GENERAL ECONOMIC SERVICES			
106	Regulation of Weights and Measures			
60	Establishment			
	O	3.31		
	R (-)	1.54	1.77	...
	Surrender of provision of ₹ 1.54 lakh in March 2022 was owing to austerity measure.			
62	North-East Circle			
	O	178.51		
	R (-)	5.50	173.01	172.76
	Withdrawal of provision of ₹ 5.50 lakh through re-appropriation/surrender in March 2022 was due to transfer of some staff, non replacement and austerity measures.			
63	South-West Circle			
	O	47.39		
	R (-)	4.87	42.52	42.50 (-)0.02
	Reduction of provision of ₹ 4.87 lakh through re-appropriation/surrender in March 2022 was due to transfer of regular employees and owing to austerity measures.			
64	Quality Control Office, Siliguri			
	O	43.70		
	R (-)	12.84	30.86	30.89 (+)0.03
	Surrender of provision of ₹ 12.84 lakh in March 2022 was due to austerity measures.			

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

Capital**Voted**(i) **Out of saving of ₹ 661.65 lakh the whole amount was surrendered.**

Head	(₹ in lakhs)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
4408	CAPITAL OUTLAY ON FOOD STORAGE AND WAREHOUSING			
01	Food			
101	Procurement and Supply			
01	National Food Security Mission			
	O	885.97		
	R (-)	586.07	299.90	299.90 ...
	Surrender of provision of ₹ 586.07 lakh in March 2022 was non-completion of projects and non receipts of bills			
5475	CAPITAL OUTLAY ON OTHER GENERAL ECONOMIC SERVICES			
102	Civil Supplies			
01	National Food Security Mission			
	O	183.39		
	R (-)	75.58	107.81	107.81 ...
	Reduction of provision of ₹ 75.58 lakh in March 2022 was due to non-finalization of site and non-completion of projects.			

Grant No. 12 Forest and Environment

Section and Major Head	Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
(₹ in thousands)			
REVENUE			
VOTED			
MAJOR HEAD			
2405 - OTHER TAXES AND DUTIES ON COMMODITIES AND SERVICES			
ORIGINAL	0,01		
SUPPLEMENTARY	...	0,01	...
			(-)0,01
2402 - SOIL AND WATER CONSERVATION			
ORIGINAL	22,50,17		
SUPPLEMENTARY	...	22,50,17	20,65,34
			(-)1,84,83
2406 - FORESTRY AND WILD LIFE			
ORIGINAL	2,35,12,18		
SUPPLEMENTARY	...	2,35,12,18	1,31,95,59
			(-)1,03,16,59
3435 - ECOLOGY AND ENVIRONMENT			
ORIGINAL	11,80,59		
SUPPLEMENTARY	0,01	11,80,60	3,57,46
			(-)8,23,14
TOTAL VOTED			
Original	2,69,42,95		
Supplementary	0,01	2,69,42,96	1,56,18,39
			(-)1,13,24,57
Surrendered			44,01,98

Grant No. 12 Forest and Environment contd...

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

CAPITAL**VOTED**

4406 - CAPITAL OUTLAY ON FORESTRY AND WILD LIFE

ORIGINAL	3,02,49			
SUPPLEMENTARY	10,09	3,12,58	1,00,98	(-2,11,60)
TOTAL VOTED				
Original	3,02,49			
Supplementary	10,09	3,12,58	1,00,98	(-2,11,60)
Surrendered				2,10,65

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

- (i) Actual expenditure of ₹ 15,618.39 lakh under this grant includes unadjusted abstract contingent bill amounting to ₹ 90.55 lakh.
- (ii) Out of saving of ₹11,324.57 lakh an amount of ₹ 4,401.98 lakh was anticipated and surrendered.
- (iii) Total expenditure under this grant in Revenue side ₹ 15,618.39 lakh did not even reached up to the original provision of ₹ 26,942.95 lakh. Supplementary provision of ₹ 1 thousand obtained in January 2022 proved excessive which could have been restricted to token demand.
- (iv) This is ninth 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 :-

(₹ in lakhs)

Year	Total Grant	Actual Expenditure	Savings (-)
2016-17	21,851.21	13,098.51	(-) 8,752.70
2017-18	21,736.51	11,934.40	(-) 9,802.11
2018-19	17,314.40	13,917.34	(-) 3,397.06
2019-20	26,884.66	15,410.52	(-) 11,474.14
2020-21	23,925.84	16,039.46	(-) 3,048.93

Grant No. 12 Forest and Environment contd...

(v) Savings occurred are as under :-

Head	(₹ in lakhs)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
2045 OTHER TAXES AND DUTIES ON COMMODITIES AND SERVICES				
797 Transfer to Reserve Funds/Deposit Accounts				
O	0.01			
R (-)	0.01	...	...	...
Reduction of provision by ₹ 0.01 lakh through surrender due to collection of CESS is restricted.				
2402 SOIL AND WATER CONSERVATION				
001 Direction and Administration				
13 Forestry and Wildlife Department				
O	842.23			
R (-)	24.53	817.70	812.66	(-)5.04
Reduction of provision by ₹ 24.53 lakh through surrender due to non submission of bills.				
102 Soil Conservation				
39 Spring Shed Management Programme(WDC-PMKSY)				
O	150.01			
R (-)	150.01	...	...	...
Reduction of provision by ₹ 150.01 lakh through surrender due to restriction of expenditure within actual receipt of fund.				
800 Other expenditure				
O	1,225.76			
R (-)	6.02	1,219.74	1,220.38	(+)0.64
Reduction of provision by ₹ 6.02 lakh through surrender due to transfer of muster roll staffs and the reason for ultimate excess was not intimated (August 2022).				

Grant No. 12 Forest and Environment contd...

Head				(₹ in lakhs)
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
2406	FORESTRY AND WILD LIFE			
01	Forestry			
001	Direction and Administration			
	O	5,417.29		
	R (-)	293.43	5,123.86	5,201.28 (+)77.42
	Reduction of provision by ₹ 293.43 lakh through surrender due to transfer of staff and the reason for ultimate excess by ₹ 77.42 lakh was not intimated by the department (August 2022).			
004	Research			
60	Establishment			
	O	185.74		
	R (-)	31.42	154.32	154.29 (-)0.03
	Reduction of provision by ₹ 31.42 lakh through surrender due to non submission of bills.			
62	Biodiversity Research			
	O	1.64		
	R (-)	1.64	...	0.11 (+)0.11
	Reduction of provision by ₹ 1.64 lakh through surrender reason thereof not intimated.			
005	Survey and Utilization of Forest Resources			
63	Demarcation Survey			
	O	88.19		
	R (-)	8.55	79.64	79.63 (-)0.01
	Reduction of provision by ₹ 8.55 lakh through surrender due to non submission of bills.			
64	Working Plan Survey			
	O	405.95		
	R (-)	55.79	350.16	350.14 (-)0.02
	Reduction of provision by ₹ 55.79 lakh through surrender due to non submission of bills.			

Grant No. 12 Forest and Environment contd...

Head	(₹ in lakhs)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
013	Statistics			
65	Planning and Statistical Cell			
	O	112.21		
	R (-)	27.14	85.07	85.06 (-)0.01
	Reduction of provision by ₹ 27.14 lakh through surrender due to non submission of bills.			
101	Forest Conservation, Development and Regeneration			
11	National Afforestation Programme (Green India Mission and Forest Management)			
	O	1,161.39		
	R (-)	201.68	959.71	959.71 ...
	Reduction of provision by ₹ 201.68 lakh through surrender stated to restriction of expenditure within actual receipt of fund.			
12	Conservation of Natural Resources and Eco-systems			
	O	380.00		
	R (-)	379.42	0.58	0.58 ...
	Reduction of provision by ₹ 379.42 lakh was net effect re-appropriation of ₹ 19.90 lakh and surrender of ₹ 359.52 lakh non receipt of fund from the Government of India.			
66	Forest Protection Schemes			
	O	3,920.92		
	R (-)	1,624.08	2,296.84	2,296.73 (-)0.11
	Reduction of provision by ₹ 1,624.08 lakh through surrender due to restriction of expenditure within actual receipt of fund.			
68	Directorate of Eco-Tourism			
	O	162.29		
	R (-)	143.36	18.93	18.92 (-)0.01
	Reduction of provision by ₹ 143.36 lakh through surrender due to restriction of expenditure within actual receipt of fund.			

Grant No. 12 Forest and Environment contd...

Head	(₹ in lakhs)			
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
102	Social and Farm Forestry			
69	Social Forestry			
	O	467.90		
	R (-)	12.81	455.09	454.88 (-)0.21
	Reduction of provision by ₹ 12.81 lakh through surrender due to non submission of bills. The reason for ultimate saving was not intimated (August 2022).			
70	Farm Forestry			
	O	117.27		
	R (-)	10.81	106.46	111.45 (+)4.99
	Reduction of provision by ₹ 10.81 lakh through surrender due to non submission of bills. The reason for ultimate excess was not intimated (August 2022).			
71	Plantation Scheme			
	O	24.77		
	R (-)	1.13	23.64	23.82 (+)0.18
	Reduction of provision by ₹ 1.13 lakh through surrender due to non submission of bills.			
105	Forest Produce			
08	National Livestock Management Programme			
	O	757.55		
	R (-)	17.90	739.65	7,39.64 (-)0.01
	Reduction of provision by ₹ 17.90 lakh through surrender due to restriction of expenditure within actual receipt of fund.			
73	Utilisation Circle			
	O	194.93		
	R (-)	3.21	191.72	191.69 (-)0.03
	Reduction of provision by ₹ 3.21 lakh through surrender due to non submission of bills.			

Grant No. 12 Forest and Environment contd...

Head	(₹ in lakhs)			
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
800	Other expenditure			
	O	17.04		
	R (-)	0.08	16.96	16.95
				(-0.01)
				Reduction of provision by ₹ 0.08 lakh through surrender due to non submission of bills.
02	Environmental Forestry and Wild Life			
110	Wild Life Preservation			
	O	1,548.92		
	R (-)	137.88	1,411.04	1,408.92
				(-2.12)
				Reduction of provision by ₹ 137.88 lakh was net effect re-appropriation of ₹ 6.99 lakh and surrender of ₹ 130.89 lakh stated to be due to non submission of bills and to restriction of expenditure within actual receipt of fund. Ultimate saving was not intimated (August 2022)
13	Integrated Development of Wild Life Habitats			
	O	555.00		
	R (-)	369.46	185.54	185.39
				(-0.15)
				Reduction of provision by ₹ 369.46 lakh through surrender due to restriction of expenditure within actual receipt of fund.
111	Zoological Park			
61	Development of Himalayan Zoological Park			
	O	212.92		
	R (-)	0.77	212.15	212.14
				(-0.01)
				Reduction of provision by ₹ 0.77 lakh through surrender due to non submission of bills.

Grant No. 12 Forest and Environment contd...

Head	(₹ in lakhs)			
	Total Grant	(₹ in lakhs) Expenditure	Excess (+) Savings (-)	
112 Public Gardens				
O	780.26			
R (-)	78.42	701.84	704.93	(+)3.09
Reduction of provision by ₹ 78.42 lakh was net effect re-appropriation of ₹ 50.79 lakh and surrender of ₹ 27.63 lakh stated to be due to non submission of bills. Ultimate excess was not intimated (August 2022).				
3435 ECOLOGY AND ENVIRONMENT				
03 Environmental Research and Ecological Regeneration				
001 Direction and Administration				
O	184.88			
R (-)	14.78	170.10	170.09	(-)0.01
Reduction of provision by ₹ 14.78 lakh through surrender due to non receipt of fund from Government of India.				
101 Conservation Programmes				
12 Conservation of Natural Resources and Eco-systems				
O	831.33			
S	0.01			
R (-)	728.34	103.00	102.99	(-)0.01
Augmented to ₹ 0.01 lakh through supplementary demand in January 2022 is due to implementation of Central Scheme. The provision was finally reduced by ₹ 728.34 lakh through surrender stated to be due to non receipt of fund from the Ministry, Government of India.				
04 Prevention and Control of Pollution				
800 Other expenditure				
62 Grants to various Boards				
O	160.00			
R (-)	80.00	80.00	80.00	...
Reduction of entire provision by ₹ 80.00 lakh through surrender due to 50 per cent curtailment of revenue expenditure as per the circular of Finance Department.				

Grant No. 12 Forest and Environment concld...

Head	(₹ in lakhs)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
2402 SOIL AND WATER CONSERVATION				
102 Soil Conservation				
13 Forestry and Wildlife Department				
O	32.17			
R	0.69	32.86	32.86	...
Augmentation of provision by ₹ 0.69 lakh through re-appropriation due to transfer of staffs.				

Capital**Voted**

- (i). **Out of saving of ₹ 211.60 lakh under the capital section an amount of ₹ 210.65 was anticipated and surrendered.**

4406 CAPITAL OUTLAY ON FORESTRY AND WILD LIFE				
01 Forestry (1)				
101 Forest Conservation, Development and Regeneration				
11 National Afforestation Programme (National Mission for Green India)				
O	302.49			
S	10.09			
R (-)	210.65	101.93	100.98	(-)0.95
Reduction of provision by ₹ 210.65 lakh through surrender due to restriction of expenditure within actual receipts of fund.				

Appropriation: Governor

Section and Major Head	Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
(₹ in thousands)			
REVENUE			
REVENUE			
CHARGED			
2012 - PRESIDENT, VICE-PRESIDENT/GOVERNOR/ ADMINISTRATOR OF UNION TERRITORIES			
<i>ORIGINAL</i>	<i>10,29,68</i>		
<i>SUPPLEMENTARY</i>	<i>40,15</i>	<i>10,69,83</i>	<i>(-)40,07</i>
2059 - PUBLIC WORKS			
<i>ORIGINAL</i>	<i>24,37</i>		
<i>SUPPLEMENTARY</i>	<i>...</i>	<i>24,37</i>	<i>(-)0,01</i>
2406 - FORESTRY AND WILD LIFE			
<i>ORIGINAL</i>	<i>20,00</i>		
<i>SUPPLEMENTARY</i>	<i>...</i>	<i>20,00</i>	<i>...</i>
2407 - PLANTATIONS			
<i>ORIGINAL</i>	<i>1,50</i>		
<i>SUPPLEMENTARY</i>	<i>...</i>	<i>1,50</i>	<i>...</i>
2515 - OTHER RURAL DEVELOPMENT PROGRAMMES			
<i>ORIGINAL</i>	<i>50,00</i>		
<i>SUPPLEMENTARY</i>	<i>...</i>	<i>50,00</i>	<i>...</i>
TOTAL CHARGED			
<i>Original</i>	<i>11,25,55</i>		
<i>Supplementary</i>	<i>40,15</i>	<i>11,65,70</i>	<i>(-)40,08</i>
<i>Surrendered</i>			<i>40,00</i>

Appropriation: Governor concld...

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

- (i) Actual expenditure of ₹ 1,125.62 lakh under this grant includes unadjusted abstract contingent bill amounting to ₹ 5.75 lakh .
- (ii) Out of the saving of ₹ 40.08 lakh an amount of ₹ 40.00 lakh was anticipated and surrendered.
- (iii) Augmentation of provision by ₹ 40.15 lakh through Supplementary demand in January 2022.
- (iv) Saving under the grant occurred as under :-

Head	Total Appropriation	(₹ in lakhs)		Excess (+) Savings (-)
		Actual Expenditure		
2012 PRESIDENT, VICE-PRESIDENT/GOVERNOR/ ADMINISTRATOR OF UNION TERRITORIES				
03 Governor/Administrator of Union Territories				
090 Secretariat				
<i>O</i>	357.38			
<i>S</i>	40.15			
<i>R (-)</i>	41.50	356.03	356.05	(+)0.02
Augmentation of provision by ₹ 40.15 lakh through supplementary demand in January 2022 was required for the purchase of one vehicle for Hon'ble Governor. The provision was finally reduced by 41.50 lakh is the net effect of re-appropriation by ₹ 1.50 lakh which is due to transfer of staff and through surrender by ₹ 40.00 lakh due to unutilized salary of ACS due to transferred to other department. Reason for ultimate excess of ₹ 0.02 lakh is not intimated (August 2022).				
103 Household Establishment				
<i>O</i>	487.05			
<i>R (-)</i>	8.50	478.55	478.55	...
Withdrawal of provision by ₹ 8.50 lakh through re-appropriation in March 2022 is attributed to the retirement of 04 numbers of staff and transfer of senior level officers and the provision raised was required for Tour of Hon'ble Governor than expected and the construction of Mini Children Park at Raj Bhavan.				
2012 PRESIDENT, VICE-PRESIDENT/GOVERNOR/ ADMINISTRATOR OF UNION TERRITORIES				
03 Governor/Administrator of Union Territories				
104 Sumptuary Allowances				
<i>O</i>	21.00			
<i>R</i>	10.00	31.00	31.00	...
Augmentation of provision by ₹ 10.00 lakh through re-appropriation in March 2022 is due to manifold increase in footfall of guests and VVIPs.				

Grant No. 13 Health and Family Welfare

Section and Major Head	Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
(₹ in thousands)			
REVENUE			
VOTED			
MAJOR HEAD			
2059 - PUBLIC WORKS			
ORIGINAL	41,75		
SUPPLEMENTARY	...	41,75	40,43
			(-)1,32
2210 - MEDICAL AND PUBLIC HEALTH			
ORIGINAL	5,03,01,17		
SUPPLEMENTARY	35,72,06	5,38,73,23	5,31,96,22
			(-)6,77,01
2211 - FAMILY WELFARE			
ORIGINAL	27,92,08		
SUPPLEMENTARY	...	27,92,08	27,64,86
			(-)27,22
2216 - HOUSING			
ORIGINAL	37,45		
SUPPLEMENTARY	...	37,45	38,07
			(+)0,62
3454 - CENSUS SURVEYS AND STATISTICS			
ORIGINAL	1,58,32		
SUPPLEMENTARY	...	1,58,32	1,55,78
			(-)2,54
3604 - COMPENSATION TO LOCAL BODIES RAJ INST.			
ORIGINAL	20,98,00		
SUPPLEMENTARY	...	20,98,00	20,98,00
			...

Grant No. 13 Health and Family Welfare

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

TOTAL VOTED

Original	5,54,28,77			
Supplementary	35,72,06	5,90,00,83	5,82,93,36	(-7,07,47)
Surrendered				8,67,11

CAPITAL**VOTED**

4210 - CAPITAL OUTLAY ON MEDICAL AND PUBLIC HEALTH

ORIGINAL	57,02,71			
SUPPLEMENTARY	82,68	57,85,39	40,75,30	(-17,10,09)
TOTAL VOTED				
Original	57,02,71			
Supplementary	82,68	57,85,39	40,75,30	(-17,10,09)
Surrendered				16,24,97

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

- (i) Actual expenditure of ₹ 58,293.36 lakh under this grant includes unadjusted abstract contingent bill amounting to ₹ 29.64 lakh.
- (ii) Out of saving of ₹ 707.47 lakh an amount of ₹ 867.11 lakh was anticipated and surrendered.

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

- (iii) This is 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 (-)
2016-17	23,592.02	21,069.61	(-) 2,524.41
2017-18	25,613.71	23,954.95	(-) 1,658.76
2018-19	17,314.40	38,831.83	(-) 3,543.03
2019-20	42,374.86	38,830.63	(-) 3,544.23
2020-21	54,295.12	45,973.34	(-) 8,321.78

- (v) Savings occurred are 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	4.62			
R (-)	0.10	4.52	3.79	(-)0.73
Reduction of provision by ₹ 0.10 lakh through surrender reason thereof not intimated (August 2022).				
61 Other Maintenance Expenditure				
O	37.13			
R (-)	0.42	36.71	36.64	(-)0.07
Reduction of provision by ₹ 0.42 lakh through surrender reason thereof not intimated (August 2022).				

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

Head	(₹ in lakhs)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
2210	MEDICAL AND PUBLIC HEALTH			
01	Urban Health Services-Allopathy			
110	Hospital and Dispensaries			
61	Central Health Stores			
	O	6,678.29		
	R (-)	501.66	6,176.63	6,461.86 (+)285.23
	Reduction of provision by ₹ 501.66 lakh through surrender due to transfer of employees, non receipt of fund from the Government of India and austerity measures and the reason for ultimate excess was not intimated by the department (August 2022).			
63	Other Hospitals(PMGY)			
	O	8,779.80		
	S	334.41		
	R (-)	440.28	8,673.93	8,684.74 (+)10.81
	Provision augmented by ₹ 334.41 lakh through supplementary demand in January 2022. The provision was finally reduced by ₹ 440.28 lakh through re-appropriation in March 2022 due to austerity measures and the reason for ultimate excess was not intimated by the department (August 2022).			
800	Other Expenditure			
	O	8,758.78		
	S	1,500.00		
	R (-)	405.56	9,853.22	9,831.18 (-)22.04
	Augmentation of provision by ₹ 1,500.00 lakh through supplementary demand in January 2022 required for meeting emergency expenditure related to COVID-19. The provision was finally reduced by ₹ 405.56 lakh through re-appropriation in March 2022 due to austerity measures and the reason for ultimate savings was not intimated by the department (August 2022).			
15	National Health Mission including NRHM			
	O	0.01		
	R	...	0.01	... (-)0.01

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

Head		(₹ in lakhs)			
		Total Grant	Actual Expenditure	Excess (+) Savings (-)	
66	Sikkim Medical Council				
	O	0.01			
	R	...	0.01	...	
				(-)0.01	
67	Sikkim Pharmacy Council				
	O	0.01			
	R	...	0.01	...	
				(-)0.01	
68	Sikkim Nursing Council				
	O	0.01			
	R	...	0.01	...	
				(-)0.01	
69	Sikkim Dental Council				
	O	0.01			
	R	...	0.01	...	
				(-)0.01	
The ultimate savings of above four sub major heads was not intimate (August 2022).					
03	Rural Health Services - Allopathy				
103	Primary Health Centres				
	O	3,571.99			
	R (-)	85.99	3,486.00	3,485.93	
				(-)0.07	
Reduction of provision by ₹ 85.99 lakh through surrender, reason thereof was not intimated (August 2022).					

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

Head	(₹ in lakhs)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
06 Public Health				
101 Prevention and control of diseases				
15 National Health Mission including NRHM				
O	4,660.67			
S	437.00			
R (-)	589.28	4,508.39	4,443.38	(-)65.01
	Augmentation of provision by ₹ 437.00 lakh through supplementary demand in January 2022. The provision was finally reduced by ₹ 589.28 lakh through re-appropriation in March 2022 due to non receipt of fund from Government of India and the reason for ultimate savings was not intimated by the department (August 2022).			
67 National Tuberculosis Control Programme				
O	209.71			
R (-)	0.01	209.70	209.28	(-)0.42
	Reduction of provision by ₹ 0.01 lakh through surrender, reason for ultimate savings was not intimated (August 2022).			
69 National Leprosy Control Programme				
O	128.86			
R (-)	0.11	128.75	128.74	(-)0.01
	Reduction of provision by ₹ 0.11 lakh through surrender, reason for ultimate savings was not intimated (August 2022).			
102 Prevention of food adulteration				
70 Prevention of Food Adulteration				
O	135.69			
R (-)	7.70	127.99	127.99	...
	Reduction of provision by ₹ 7.70 lakh through surrender, due to curtailment of imminent expenditure from the Head office.			

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

Head	(₹ in lakhs)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
107	Public Health Laboratories			
17	National Mission on Ayush including Mission on Medicinal Plants			
	O	391.75		
	R (-)	59.00	332.75	332.74 (-)0.01
	Reduction of provision by ₹ 59.00 lakh through surrender, due to non receipt of fund from the Government of India.			
112	Public Health Education			
72	Health Campaign			
	O	279.39		
	R (-)	1.76	277.63	277.41 (-)0.22
	Reduction of provision by ₹ 1.76 lakh through surrender, due to austerity measures adopted by the Government vide Office Memorandum No.GOS/FIN/06 dated 01/10/2021.			
2211	FAMILY WELFARE			
101	Rural Family Welfare Services			
16	Human Resource in Health and Medical Education			
	O	1,824.95		
	R (-)	17.46	1,807.49	1,798.35 (-)9.14
	Reduction of provision by ₹ 17.46 lakh through surrender, reason for ultimate savings was not intimated (August 2022).			
102	Urban Family Welfare Services			
16	Human Resource in Health and Medical Education			
	O	56.79		
	R (-)	0.41	56.38	54.86 (-)1.52
	Reduction of provision by ₹ 0.41 lakh through surrender, reason for ultimate savings was not intimated (August 2022).			

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

Head	(₹ in lakhs)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
2216 HOUSING				
05 General Pool Accomodation				
053 Maintenance and Repairs				
61 Other Maintenance Expenditure				
O	33.00			
R (-)	0.10	32.90	32.90	...
Reduction of provision by ₹ 0.10 lakh through surrender, reason for ultimate savings was not intimated (August 2022).				
2210 MEDICAL AND PUBLIC HEALTH				
01 Urban Health Services-Allopathy				
001 Direction and Administration				
60 Establishment				
O	1,565.27			
S	55.42			
R	875.24	2,495.93	2,495.54	(-)0.39
Augmentation of provision by ₹ 55.42 lakh through supplementary demand in January 2022. The provision was further increased by ₹ 875.24 lakh through re-appropriation in March 2022 due to curtailment of tour and austerity measures.				
61 State Heath Mechanical Workshop				
O	949.41			
R	499.81	1,449.22	1,108.69	(-)340.53
The provision was increased by ₹ 499.81 lakh through surrender in March 2022, reason for ultimate savings was not intimated (August 2022).				
110 Hospital and Dispensaries				
62 S.T.N.M. Hospital, Gangtok				
O	9,445.38			
S	202.95			
R (-)	250.30	9,398.03	9,685.93	(+)287.90
Augmentation of provision by ₹ 202.95 lakh through supplementary demand in January 2022 .The provision was finally reduced by ₹ 250.30 lakh through re-appropriation in March 2022 due to non performance of tour and the reason for ultimate excess was not intimated by the department (August 2022).				

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

Head	(₹ in lakhs)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
800 Other Expenditure				
64 Indigenous System of Medicines				
O	32.96			
S	445.00			
R	120.46	598.42	598.42	...
Augmentation of provision by ₹ 445.00 lakh through supplementary demand in January 2022 .The provision was finally increased by ₹ 120.46 lakh through re-appropriation in March 2022 due to appointment of new doctors.				
03 Rural Health Services - Allopathy				
101 Health Sub-centres				
O	2,555.29			
R (-)	0.74	2,554.55	2,580.74	(+)26.19
Reduction of provision by ₹ 0.74 lakh through surrender in March 2022, reason for ultimate excess was not intimated (August 2022).				
2211 FAMILY WELFARE				
001 Direction and Administration				
16 Human Resource in Health and Medical Education				
O	866.66			
R (-)	1.74	864.92	868.03	(+)3.11
Reduction of provision by ₹ 1.74 lakh through surrender in March 2022, reason for ultimate excess was not intimated (August 2022).				
2216 HOUSING				
05 General Pool Accomodation				
053 Maintenance and Repairs				
60 Work Charged Establishment				
O	4.45			
R	...	4.45	5.17	(+)0.72
The reason for ultimate excess was not intimated (August 2022).				

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

Head	(₹ in lakhs)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
Capital				
Voted				
(i)	Out of saving of ₹ 1,710.09 lakh under the capital section an amount of ₹ 1,624.97 was anticipated and surrendered.			
4210	CAPITAL OUTLAY ON MEDICAL AND PUBLIC HEALTH			
01	Urban Health Services			
110	Hospital and Dispensaries			
60	Construction			
	O	1,737.99		
	R (-)	699.56	1,038.43	1,036.00 (-)2.43
	The provision of augmentation by ₹ 699.56 lakh through surrender in March 2022 due to non receipt of funds from Government of India.			
61	Bio medical waste management & HFNO			
	O	...		
	S	10.00		
	R	...	10.00	... (-)10.00
	The provision was augmented by ₹ 10.00 lakh through supplementary in January 2022, reason for ultimate savings was not intimated (August 2022).			
04	Public Health			
101	Prevention and Control of Diseases			
15	National Health Mission including NRHC			
	O	369.34		
	R (-)	369.34	...	... (-)369.34
	Withdrawal of provision of ₹ 369.34 lakh through surrender due to non receipt of resource from the Government of India.			
107	Public Health Laboratories			
17	National Mission on Ayush including Mission on Medicinal Plants			
	O	107.00		
	R (-)	88.45	18.55	18.55 ...
	The provision was reduced by ₹ 88.45 lakh through surrender in March 2022, due to non receipt of fund from the Government of India.			

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

Head	(₹ in lakhs)		
	Total Grant	Actual Expenditure	Excess (+) Savings (-)
18 Mobile Laboratory			
O	...		
S	72.68		
R	...	72.68	...
			(-)72.68
The provision was augmented by ₹ 72.68 lakh through supplementary in January 2022, the entire amount was surrendered in March 2022, the reason for ultimate savings was not intimated (August 2022).			
112 Public Health Education			
17 National Mission on Ayush including Mission on Medicinal Plants			
O	467.62		
R (-)	467.62	...	...
			...
Withdrawal of provision of ₹ 467.62 lakh through surrender due to non receipt of resource from the Government of India.			

Grant No. 14 Home

Section and Major Head	Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
(₹ in thousands)			
REVENUE			
VOTED			
MAJOR HEAD			
2013 - COUNCIL OF MINISTERS			
ORIGINAL	17,42,39		
SUPPLEMENTARY	1,16,00	18,58,39	17,76,20
			(-)82,19
2052 - SECRETARIAT-GENERAL SERVICES			
ORIGINAL	29,70,21		
SUPPLEMENTARY	21,00	29,91,21	24,48,74
			(-)5,42,47
2056 - JAILS			
ORIGINAL	10,66,10		
SUPPLEMENTARY	83,64	11,49,74	10,80,65
			(-)69,09
2059 - PUBLIC WORKS			
ORIGINAL	63,64		
SUPPLEMENTARY	...	63,64	61,33
			(-)2,31
2070 - OTHER ADMINISTRATIVE SERVICES			
ORIGINAL	11,56,81		
SUPPLEMENTARY	1,37,34	12,94,15	11,69,88
			(-)1,24,27
2075 - MISCELLANEOUS GENERAL SERVICES			
ORIGINAL	24,20		
SUPPLEMENTARY	...	24,20	15,80
			(-)8,40

Grant No. 14 Home contd...

Section and Major Head	Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
(₹ in thousands)			
2235 - SOCIAL SECURITY AND WELFARE			
ORIGINAL	3,42,57		
SUPPLEMENTARY	...	3,37,57	(-)5,00
TOTAL VOTED			
Original	73,65,92		
Supplementary	3,57,98	77,23,90	(-)8,33,74
Surrendered			2,22,31
CAPITAL VOTED			
4059 - CAPITAL OUTLAY ON PUBLIC WORKS			
ORIGINAL	21,06,00		
SUPPLEMENTARY	...	14,26,75	(-)6,79,25
TOTAL VOTED			
Original	21,06,00		
Supplementary	...	14,26,75	(-)6,79,25
Surrendered			6,79,44

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

- (i) Actual expenditure of ₹ 6,890.16 lakh under Revenue Section includes ₹ 1.67 lakh unadjusted abstract contingent bill.
- (ii) Out of saving of ₹ 833.74 lakh an amount of ₹ 222.31 lakh only was anticipated and surrendered.

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	20.74		
	R (-)	1.54	19.20	19.20
61	Salaries of Ministers			
	O	182.74		
	R (-)	12.80	169.94	169.90
				(-0.04)
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	116.16		
	R (-)	10.56	105.60	105.60
				...
	Withdrawal of provision of ₹ 26.22 lakh under four sub-head mentioned above was attributed to less expenditure than anticipated amount require for payment of Dearness Allowance arrear.			
104	Entertainment and Hospitality Expenses			
	O	50.00		
	R (-)	2.34	47.66	38.21
				(-9.45)
	Surrender of provision of ₹ 2.34 lakh in March 2022 was attributing to cut imposed by the Government.			
105	Discretionary grant by Ministers			
61	Discretionary grant by Minister			
	O	82.50		
	R (-)	65.03	17.47	16.86
				(-0.61)
	Surrender of provision of ₹ 65.03 lakh in March 2022 was attributed to only few Minister submitted claims for discretionary grants and cut imposed by Government.			

Grant No. 14 Home contd...

Head		(₹ in lakhs)		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
108	Tour Expenses			
60	Tour Expenses of Chief Minister			
	O	75.00		
	R (-)	7.20	67.80	(-)0.14
61	Tour Expenses of Ministers			
	O	16.50		
	R (-)	13.26	3.24	...
800	Other Expenditure			
	O	210.00		
	R (-)	5.80	204.20	(-)0.01
Surrender of provision of ₹ 26.26 lakh under the three sub-head mentioned above was attributed to limited claim, non-claim under Tour Expense and cut imposed by the Government.				
2052	SECRETARIAT-GENERAL SERVICES			
090	Secretariat			
15	Home Department			
	O	2,356.41		
	R (-)	39.63	2,316.78	(-)472.03
Withdrawal of provision of ₹ 39.63 lakh through surrender/re-appropriation in January 2022 and March 2022 was (i) attributed for payment of Dearness Allowance arrear, transfer and retirement of staff from Home Department and cut imposed by the Government.				
44	Home Department			
	O	613.80		
	S	21.00		
	R (-)	30.35	604.45	(-)0.01
Actual expenditure of ₹ 604.44 lakh did not reached the original provision the demand of supplementary of ₹ 21.00 lakh proved unnecessary. Surrender of provision of ₹ 30.35 in January and March 2022 was attributed to saving in salaries owing to transfer and retirement of staff from Home Department and cut imposed by the Government.				

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	738.31		
	S	75.00		
	R (-)	51.29	762.02	760.20 (-)1.82
	Augmentation of provision of ₹ 75.00 lakh through supplementary demand in January 2022 for making payment of rations, medicines daily wages for 323 inmates of Central Prison in Rongyek. Surrender of ₹ 51.29 lakh in February and March 2022 was attributed to saving in Direction and Administration owing to (i) transfer of officer, non payment of festival advance and leave encashment (ii) tour programme restrict due to lockdown and pandemic.			
102	Jail manufactures			
61	State Jail, Rongnek			
	O	5.00		
	R	...	5.00	1.26 (-)3.74
	Reason for ultimate saving of ₹ 3.74 lakh has not been intimated (August 2022).			
2059	PUBLIC WORKS			
01	Office Buildings			
053	Maintenance and Repairs			
	O	63.64		
	R (-)	2.31	61.33	61.33 ...
	Surrender of provision of ₹ 2.31 in March 2022 was attributed to cut imposed by the Government.			
2070	OTHER ADMINISTRATIVE SERVICES			
115	Guest Houses, Government Hostels etc.			
61	Sikkim Guest House, Guwahati			
	O	59.24		
	S	8.00		
	R (-)	5.86	61.38	61.22 (-)0.16
	Withdrawal of provision of ₹ 5.86 lakh in March 2022 through surrender/re-appropriation was attributed to saving in salary taking to other head for payment of Dearness Allowance arrear and to cut imposed by the Government. Reason for further saving of ₹ 0.16 lakh has not been intimated (August 2022).			

Grant No. 14 Home contd...

Head	(₹ in lakhs)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
2075 MISCELLANEOUS GENERAL SERVICES				
104 Pensions and awards in consideration of distinguished services				
O	24.20			
R (-)	8.40	15.80	15.80	...
	Surrender of ₹ 8.40 lakh in March 2022 was attributed to curtailment of Meritorious Service/L.D.Kazi Democracy Award.			
2235 SOCIAL SECURITY AND WELFARE				
60 Other Social Security and Welfare Programmes				
200 Other Programmes				
15 Home Department				
O	342.57			
R (-)	5.00	337.57	337.57	...
	Surrender of provision of ₹ 5.00 lakh in March 2022 was attributed to no claims were received.			
2013 COUNCIL OF MINISTERS				
106 Cabinet Secretariat				
60 Establishment				
O	274.23			
S	16.00			
R	40.38	330.61	330.45	(-)0.16
	Augmentation of provision of ₹ 16.00 lakh obtained supplementary demand during January 2022 require for payment of wages. Further provision was enhanced by ₹ 40.38 lakh was net effect of ₹ 40.52 lakh was re-appropriated in March 2022 require for payment of Dearness Allowance and surrender of amounting to ₹ 0.14 lakh was attributed to cut imposed by the Government.			

Grant No. 14 Home concld...

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

(iv) **Saving mentioned in note (iii) above was partly counter balanced be excess under :-**

Capital**Voted**

- (i) **Out of saving of ₹ 679.26 lakh surrender of provision of ₹ 679.44 lakh in March 2022 prove excessive.**
- (ii) **Substantial saving occurred under :-**

4059 CAPITAL OUTLAY ON PUBLIC WORKS

01 Office Buildings

051 Construction

O 2,106.00

R (-) 679.44 1,426.56 1,426.75 (+)0.19

Surrender of provision ₹ 679.44 lakh in March 2022 was attributed to fund were transfer to the extent of requisition received from the Building and Housing Department (Implementing Agency) only. Reason for ultimate excess of ₹ 0.19 lakh has not been intimated (August 2022).

Grant No. 15 Horticulture

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

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

2401 - CROP HUSBANDRY

ORIGINAL	1,06,90,56			
SUPPLEMENTARY	...	1,06,90,56	77,19,67	(-)29,70,89
TOTAL VOTED				
Original	1,06,90,56			
Supplementary	...	1,06,90,56	77,19,67	(-)29,70,89
Surrendered				29,70,25

CAPITAL**VOTED**

4401 - CAPITAL OUTLAY ON CROP HUSBANDRY

ORIGINAL	5,00			
SUPPLEMENTARY	...	5,00	5,00	...
TOTAL VOTED				
Original	5,00			
Supplementary	...	5,00	5,00	...
Surrendered				...

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

Grant No. 15 Horticulture contd...

- (i) Out of saving of ₹ 2,970.89 lakh an amount of ₹ 2,970.25 lakh was anticipated and surrendered.
- (ii) Revenue expenditure of ₹ 7,719.67 lakh is occurred under this grant.
- (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 the last five years are detailed below :-

Year	Total Grant	Actual Expenditure	Savings(-)
2016-17	10,920.07	6,082.91	(-) 4,837.16
2017-18	16,529.60	7,869.64	(-) 8,659.96
2018-19	16,431.08	10,170.81	(-) 6,260.27
2019-20	17,090.57	8,626.27	(-) 8,464.30
2020-21	13,254.84	10,295.62	(-) 2,959.22

Head	Total Grant	Actual Expenditure	Excess (+) Savings (-)
2401 CROP HUSBANDRY			
001 Direction and Administration			
16 Horticulture Department			
O	5,852.39		
R (-)	11.72	5,840.67	5,840.40 (-)0.27
Withdrawal of provision of ₹ 11.72 lakh in March 2022 through re-appropriation/surrender was due to regularisation of Muster Roll employees and expenditure restricted due to impose of austerity measures.			
119 Horticulture and Vegetable Crops			
02 National Horticultural Mission			
O	3,909.00		
R (-)	2,869.81	1,039.19	1,039.19 ...
Reduction of provision by ₹ 2,869.81 lakh in March 2022 through surrender was non-receipt of funds from the Central Ministries.			

Grant No. 15 Horticulture concld...

Head	(₹ in lakhs)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
61	Floriculture			
	O	86.66		
	R (-)	86.66	...	...
	Surrender of provision by ₹ 86.66 lakh in March 2022 was non-receipt of funds from the North East Council and token provision not utilised.			
62	Fruits			
	O	56.55		
	R (-)	0.49	56.06	56.06
	Surrender of provision by ₹ 0.49 lakh in March 2022 was saving due to austerity measures and less claim of bills.			
63	Progeny Orchards			
	O	5.37		
	R (-)	3.74	1.63	1.62
	Withdrawal of provision of ₹ 3.74 lakh in March 2022 through re-appropriation/surrender expenditure restricted to 50 per cent due to impose of austerity measure, same is proposed to be utilized for payment of Dearness Allowance arrear and due to less claim of bills.			
800	Other expenditure			
16	Horticulture Department			
	O	35.00		
	R (-)	0.96	34.04	34.04
	Reduction of provision by ₹ 0.96 lakh in March 2022 was due to less claim of bills.			
2401	CROP HUSBANDRY			
104	Agricultural Farms			
16	Horticulture Department			
	O	645.59		
	R	3.13	648.72	648.37
	Reduction of provision by ₹ 3.13 lakh in March 2022 through re-appropriation/surrender for payment of Dearness Allowance arrear, regularisation of Muster Roll employees, transfer of Government employees and due to austerity measure.			

Grant No. 16 Commerce and Industries

Section and Major Head	Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
(₹ in thousands)			
REVENUE			
VOTED			
MAJOR HEAD			
2407 - PLANTATIONS			
ORIGINAL	8,00,00		
SUPPLEMENTARY	...	8,00,00	...
2851 - VILLAGE AND SMALL INDUSTRIES			
ORIGINAL	45,92,58		
SUPPLEMENTARY	2,72,15	48,64,73	(-)3,80,44
2852 - INDUSTRIES			
ORIGINAL	50,00		
SUPPLEMENTARY	...	50,00	...
TOTAL VOTED			
Original	54,42,58		
Supplementary	2,72,15	57,14,73	(-)3,80,44
Surrendered			3,74,01

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

- (i) **Total Expenditure of ₹ 5,334.29 lakh under this Grant includes unadjusted abstract contingent bill amounting ₹ 1 lakh.**

Grant No. 16 Commerce and Industries contd...

- (ii) **There 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 :-**

Year	Total Grant	(₹ in lakhs)	
		Actual Expenditure	Savings (-)
2016-17	4,606.30	2,886.96	(-) 1,719.34
2017-18	7,480.85	6,866.27	(-) 614.58
2018-19	6,155.40	3,293.59	(-) 2,861.81
2019-20	4,396.03	4,338.24	(-) 57.79
2020-21	7,273.35	4,302.47	(-) 2,970.88

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

2851 VILLAGE AND SMALL INDUSTRIES

003 Training

61 Branch Training Centres

O 1,801.23

S 6.23

R (-) 278.83 1,528.63 1,525.46 (-)3.17

Augumentaiton of provision by ₹ 6.23 lakh obtained in January 2022 was required for payment of wages. Further, provision was reduced by ₹ 278.83 lakh through surrender due to caused of 4 per cent of deduction for Su-swastha Scheme from salary direction and administration, non-submission of anticipated medical bills and in compliance with the austerity measure implemented due to retirement and death of employee. The ultimate savings of ₹ 3.17 lakh was not intimated (August 2022).

64 Hand-made paper unit at Melli, South Sikkim (NEC)

O 72.44

R (-) 72.44

Withdrawn of provision of ₹ 72.44 lakh from above mentioned sub major head through surrender due to in compliance with the austerity measures implemented.

Grant No. 16 Commerce and Industries concl...

Head		(₹ in lakhs)		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
102	Small Scale Industries			
65	Hand Made Paper Unit			
	O	47.63		
	R (-)	11.19	36.44	36.44 ...
	Reduction of provision by ₹ 11.19 lakh through surrender due to austerity measures imposed and Non submission of anticipated medical bills, retirement and transfer of employees.			
66	Other Programmes			
	O	566.00		
	S	252.60		
	R (-)	21.31	797.29	797.29 ...
	Additional provision ₹ 252.60 lakh obtained through supplementary demand in January 2022 to implementation of Central Sector Schemes. The provision was reduced by ₹ 21.31 lakh through surrender due to limited period for completion of the task, meetings with other department were reduced to the minimum. saving.			
200	Other Village Industries			
68	District Industries Centre			
	O	349.89		
	S	3.56		
	R (-)	48.95	304.50	304.29 (-)0.21
	Reduction of provision by ₹ 48.95 lakh through surrender due to non-deduction of 4 per cent of estimated budget of the salaries for su-swastha scheme, non-submission of anticipated medical bills, austerity measure imposed and retirement of employee. Supplementary provision of ₹ 3.56 lakh obtained in January 2022 and could have restricted original provision.			
2851	VILLAGE AND SMALL INDUSTRIES			
001	Direction and Administration			
60	Directorate of Small Scale Industries			
	O	1,363.76		
	S	9.76		
	R	58.71	1,432.23	1,429.75 (-)2.48
	Provision was augmented by ₹ 9.76 lakh through supplementary demand in January 2022 required for payment of wages. The provision was reduced of ₹ 58.71 lakh due to cancellation of tour programme of officers because of pandemic and austerity measures imposed. Reason of ultimate saving of ₹ 2.48 lakh due to reduction of bill amount from Pay & Accounts Office and providing of fund in excess of supplementary demands requested by department.			

Grant No. 17 Information and Public Relation

Section and Major Head	Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
(₹ in thousands)			
REVENUE			
VOTED			
MAJOR HEAD			
2220 - INFORMATION AND PUBLICITY			
ORIGINAL	15,31,73		
SUPPLEMENTARY	29,70	15,61,43	14,04,66
			(-)1,56,77
2251 - SECRETARIAT-SOCIAL SERVICES			
ORIGINAL	26,05		
SUPPLEMENTARY	...	26,05	23,31
			(-)2,74
TOTAL VOTED			
Original	15,57,78		
Supplementary	29,70	15,87,48	14,27,97
			(-)1,59,51
Surrendered			1,45,58

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

- (i) The expenditure did not reach even to the original Budget Provision thus the supplementary provision of ₹ 29.70 lakh obtained in January 2022 for payment of Wages.
- (ii) Actual Revenue expenditure of ₹ 1,427.97 lakh under this grant includes unadjusted abstract contingent bill amounting ₹ 90.33 lakh
- (iii) Out of saving of ₹ 159.51 lakh an amount of ₹ 145.58 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	149.28		
	R (-)	92.29	56.99	56.97
				(-)0.02
				Reduction of provision by ₹ 92.29 lakh with net effect of re-appropriation in March 2022 of ₹ 7.63 lakh was Excess under the proposed head for the payment of repairs and servicing of vehicles of the department and surrender of ₹ 84.66 lakh saving occurred due to non receipt of medical bills and transfer of officers from Information & Public Relation Department and austerity measures.
60	Others			
101	Advertising and Visual Publicity			
	O	395.13		
	R (-)	26.34	368.79	368.77
				(-)0.02
				Reduction of provision by ₹ 26.34 lakh through surrender stated to be due to Austerity measures and non receipt of medical bills and transfer of officers.
102	Information Centres			
	O	282.05		
	S	29.70		
	R (-)	15.90	295.85	282.22
				(-)13.63
				Augmentation of original provision by ₹ 29.70 lakh through supplementary demand in January 2022 and finally reduction in provision by ₹ 15.90 lakh through surrender. Surrender stated to be due to non receipt of medical bills, transfer of officers and Austerity measures and savings occurred due to allocation of funds in 1st Supplementary.
109	Photo Services			
60	Establishment			
	O	49.63		
	R (-)	5.05	44.58	44.57
				(-)0.01
				Reduction of provision by ₹ 5.05 lakh through surrender stated to be due to Austerity measures, transfer of officers and non receipt of medical bills.

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

Head	(₹ in lakhs)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
110 Publications				
62 Sikkim Herald				
O	418.03			
R (-)	6.79	411.24	411.22	(-)0.02
Reduction of provision by ₹ 6.79 lakh through surrender due to transfer of Officers, non-receipt of medical bills and austerity measures.				
2251 SECRETARIAT-SOCIAL SERVICES				
090 Secretariat				
18 Information and Public Relation Department				
O	26.05			
R (-)	2.73	23.32	23.31	(-)0.01
The provision was reduced by ₹ 2.73 lakh through surrender stated to be due to non receipt of medical bills, austerity measures and transfer of officers.				
2220 INFORMATION AND PUBLICITY				
60 Others				
001 Direction and Administration				
60 Establishment				
O	237.61			
R	3.52	241.13	240.90	(-)0.23
The provision was increased by ₹ 3.52 lakh through re-appropriation ₹ 7.63 lakh in March 2022 is net effect of surrender of ₹ 4.11 lakh fund required for the payment for repairs and servicing of vehicles. Further reduction of fund due to austerity majors adopted by the Government O.M. No.GOS/FIN/ADM/06 dated 01.10.2021.				

Grant No. 18 Information Technology

Section and Major Head	Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
(₹ in thousands)			
REVENUE			
VOTED			
MAJOR HEAD			
2852 - INDUSTRIES			
ORIGINAL	16,85,73		
SUPPLEMENTARY	8,64	16,94,37	7,85,63 (-)9,08,74
TOTAL VOTED			
Original	16,85,73		
Supplementary	8,64	16,94,37	7,85,63 (-)9,08,74
Surrendered			9,08,51

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

- (i) Actual Expenditure of ₹ 785.63 lakh under revenue side of this Grant includes unadjusted abstract contingent bill amounting ₹ 50.45 lakh.
- (ii) Out of saving of ₹ 908.74 lakh an amount of ₹ 908.51 lakh was anticipated and surrendered. Supplementary provision of ₹ 8.64 lakh obtained in January 2022 proved excessive and could have been restricted original provision.

Head

	Total Grant	Actual Expenditure	Excess (+) Savings (-)
(₹ in lakhs)			
2852 INDUSTRIES			
07 Telecommunication and Electronic Industries			
800 Other expenditure			
19 Information Technology Department			
O	1,685.73		
S	8.64		
R (-)	908.51	785.86	785.63 (-)0.23
Provision augmented by ₹ 8.64 lakh through supplementary demand in January 2022. The provision was finally reduced by ₹ 908.51 lakh through surrender due to transfer of Director and 10 numbers of Programmers to other department, connectivity to the Block and Gram Panchayat Units using Airtel could not be materialized, non-availability of resource, curtailment of tour and regularization of Centre for Research Training Informatics staff.			

Grant No. 19 Water Resources

Section and Major Head	Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
(₹ in thousands)			
REVENUE			
VOTED			
MAJOR HEAD			
2702 - MINOR IRRIGATION			
ORIGINAL	30,91,88		
SUPPLEMENTARY	...	30,91,88	29,13,11 (-)1,78,77
2711 - FLOOD CONTROL AND DRAINAGE			
ORIGINAL	28,00,01		
SUPPLEMENTARY	...	28,00,01	24,24,70 (-)3,75,31
TOTAL VOTED			
Original	58,91,89		
Supplementary	...	58,91,89	53,37,81 (-)5,54,08
Surrendered			5,50,74
CAPITAL			
VOTED			
4702 - CAPITAL OUTLAY ON MINOR IRRIGATION			
ORIGINAL	1,58,86,60		
SUPPLEMENTARY	...	1,58,86,60	... (-)1,58,86,60
4711 - CAPITAL OUTLAY ON FLOOD CONTROL PROJECTS			
ORIGINAL	13,28,75		
SUPPLEMENTARY	16,00,01	29,28,76	27,77,30 (-)1,51,46

Grant No. 19 Water Resources contd...

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

TOTAL VOTED

Original	1,72,15,35			
Supplementary	16,00,01	1,88,15,36	27,77,30	(-)1,60,38,06
Surrendered				1,60,14,62

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

- (i) Actual expenditure of ₹ 5,337.81 lakh under this grant includes unadjusted abstract contingent bill amounting to ₹ 0.40 lakh.
- (ii) Out of saving of ₹ 554.08 lakh an amount of ₹ 550.74 lakh was anticipated and surrendered.
- (iii) This is the seventh year in succession that the grant closed with saving, pointing to overestimation and imperfect budgeting. The persistent savings for the last five years are detailed below :-

Year	Total Grant	Actual Expenditure	Savings(-)
2016-17	16,129.95	2,994.44	(-) 13,135.51
2017-18	17,742.91	4,362.84	(-) 13,380.07
2018-19	12,293.65	3,114.58	(-) 9,179.07
2019-20	5,328.16	4,094.17	(-) 1,233.99
2020-21	14,569.25	5,710.31	(-) 8,858.94

(₹ in lakhs)

Grant No. 19 Water Resourcesl contd...

		(₹ in lakhs)		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
2702	MINOR IRRIGATION			
01	Surface Water			
103	Division Schemes			
60	Original Works			
	O	602.73		
	R (-)	18.96	583.77	582.37
				(-)1.40
	Surrender of provision by ₹ 18.96 lakh in March 2022 was due to less bills claimed in current financial year, balance carry forward to next financial year, less claim in supply bill and due to non finalisation of new scheme in current financial year. The ultimate saving of ₹ 1.40 lakh was due to final bill for the work “Construction of MIC from Kaw Khola to Lower Payong” South Sikkim executed under Accelerated Irrigation Benefit Programme scheme was submitted to Pay & Accounts Office, South for payment.			
61	Maintenance and Repairs			
	O	52.57		
	R (-)	0.06	52.51	52.44
				(-)0.07
	Original provision was reduced by ₹ 0.06 lakh through surrender without any specific reason.			
62	Pradhan Mantri Krishi Sinchai Yojana-Har Khet do Pani (Central Share)			
	O	50.00		
	R (-)	50.00	...	...
				...
	Surrender of entire provision of ₹ 50.00 lakh through surrender was due to non-finalisation of new scheme in current financial year.			
80	General			
001	Direction and Administration			
20	Irrigation Department			
	O	2,301.06		
	R (-)	77.02	2,224.04	2,223.22
				(-)0.82
	Reduction of provision by ₹ 77.02 lakh through surrender was due to regularisation of staffs, transfer and retirement of officials and less tour by official due to covid.			

Grant No. 19 Water Resources contd...

		(₹ in lakhs)			
		Total Grant	Actual Expenditure	Excess (+) Savings (-)	
799	Suspense				
20	Irrigation Department				
	O	20.00			
	R (-)	0.09	19.91	19.91	...
	Surrender of ₹ 0.09 lakh through surrender is due to work saving in bills.				
800	Other Expenditure				
64	Rationalisation of Minor Irrigation Statistics (100% CSS)				
	O	65.52			
	R (-)	30.36	35.16	35.17	(+)0.01
	Surrender of provision by ₹ 30.36 lakh through surrender was due to non-receipt of Central Share and decrease in scope of sanctioned work.				
2711	FLOOD CONTROL AND DRAINAGE				
01	Flood Control				
103	Civil Works				
60	Original Works				
	O	2,600.00			
	R (-)	374.25	2,225.75	2,225.47	(-)0.28
	Reduction of provision by ₹ 374.25 lakh through surrender was due to work saving in bills and transfer of scheme to another head.				

Capital**Voted**

- (i) **Out of saving of ₹ 16,038.07 lakh an amount of ₹ 16,014.62 lakh was anticipated and surrendered.**
- (ii) **Actual expenditure of ₹ 2,777.29 lakh under this grant.**

Grant No. 19 Water Resources concld...

		(₹ in lakhs)		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
4702	CAPITAL OUTLAY ON MINOR IRRIGATION			
101	Surface Water			
60	Original Works			
	O	7,057.60		
	R (-)	7,057.60	...	...
62	Pradhan Mantri Krishi Sinchai Yojana-Har Khet ko Pani			
	O	8,829.00		
	R (-)	8,829.00	...	...
Entire provision of ₹ 15,886.60 lakh was surrender in March 2022 under the above mentioned two heads are due to non-finalisation of the works under the scheme leading to unutilization of fund.				
4711	CAPITAL OUTLAY ON FLOOD CONTROL PROJECTS			
01	Flood Control			
103	Civil Works			
60	Original Works			
	O	1,328.75		
	S	1,600.01		
	R (-)	128.02	2,800.74	2,777.30 (-)23.44

Augmentation of provision of ₹ 1,600.01 lakh obtained in March 2022 towards Implementation of schemes for Special Assistance to States and implementation of Jhora training work. Further, reduction in provision of ₹ 128.02 lakh in March 2022 through surrender was due to less sanction in work. Reason for eventual saving of ₹ 23.44 lakh was fund received in supplementary. Hence work savings could not be surrendered.

Grant No. 20 Judiciary

Section and Major Head	Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
(₹ in thousands)			
REVENUE			
VOTED			
MAJOR HEAD			
2014 - ADMINISTRATION OF JUSTICE			
ORIGINAL	40,26,29		
SUPPLEMENTARY	...	27,41,29	(-)12,85,00
TOTAL VOTED			
Original	40,26,29		
Supplementary	...	27,41,29	(-)12,85,00
Surrendered			12,83,58
REVENUE			
CHARGED			
2014 - ADMINISTRATION OF JUSTICE			
ORIGINAL	18,11,76		
SUPPLEMENTARY	...	18,68,90	(+)57,14
2071 - PENSIONS AND OTHER RETIREMENT BENEFITS			
ORIGINAL	3,39,87		
SUPPLEMENTARY	...	1,45,67	(-)1,94,20
TOTAL CHARGED			
Original	21,51,63		
Supplementary	...	20,14,58	(-)1,37,05
Surrendered			1,36,54

Grant No. 20 Judiciary contd...

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

- (i) **Actual expenditure of ₹ 2,741.29 lakh under this grant includes unadjusted abstract contingent bill amounting to ₹ 7.03 lakh**
- (ii) **Out of saving of ₹ 1,285.00 lakh an amount of ₹ 1,283.58 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	1,138.37			
R (-)	371.99	766.38	766.35	(-)0.03
Original provision was reduced to ₹ 371.99 lakh through surrender is due to non appointment of Judicial Officers and staffs for District & Session Court, Special Division-II, Civil Judge-cum-Judicial Magistrate Court Rangpo, Rongli and also delay in appointment of staffs.				
65 Civil Court, Mangan				
O	423.69			
R (-)	119.68	304.01	304.01	...
66 District and Session Court South (Namchi)				
O	849.18			
R (-)	278.58	570.60	570.44	(-)0.16
67 District and Session Court, West (Gyalshing)				
O	484.47			
R (-)	146.63	337.84	337.84	...

Grant No. 20 Judiciary contd...

Head		(₹ in lakhs)		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
68	Civil Court, Soreng			
	O	106.19		
	R (-)	11.81	94.38	94.38 ...
Surrender of provision of ₹ 556.70 lakh in March 2022 under above mentioned four sub-heads was due to transfer of Chief Judicial Magistrate & Civil Judge-cum-Chief Judicial Magistrate at Mangan & Chungthang and tour cancelled of the Judicial Officers and staffs due to COVID-19 and 18 numbers of vacant posts which were under process for recruitment.				

Head		(₹ in lakhs)		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
114	Legal Advisors and Counsels			
67	Legal Advisers and Counsels			
	O	776.55		
	R (-)	205.59	570.96	570.84 (-)0.12
Reduction of expenditure ₹ 205.59 lakh was due to non filling up the vacant posts and curtailment 50 per cent of expenditure, non-claiming of medical bills and leave encashment.				
800	Other Expenditure			
70	Judicial Academy			
	O	247.84		
	R (-)	149.30	98.54	99.35 (+)0.81
Reduction of expenditure ₹ 149.30 lakh through surrender due to vacant posts and COVID pandemic.				

Grant No. 20 Judiciary concld...

Revenue**Charged**

- (i) **Out of saving of ₹ 137.05 lakh an amount of ₹ 136.54 lakh was anticipated and surrendered.**
- (ii) **Saving under Charged Section occurred as under :-**

Head	(₹ in lakhs)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
2071 PENSIONS AND OTHER RETIREMENT BENEFITS				
01 Civil				
106 Pensionary charges in respect of High Court Judges				
<i>O</i>	339.87			
<i>R (-)</i>	194.20	145.67	145.67	...
Reduction of expenditure by ₹ 194.20 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 of the deceased High Court Judges.				
2014 ADMINISTRATION OF JUSTICE				
102 High Courts				
60 Establishment				
<i>O</i>	1,811.76			
<i>R</i>	57.66	1,869.42	1,869.40	(-)0.02

Augmentation of expenditure by ₹ 57.66 lakh through surrender was due to three vehicles are required to be purchased for the High Court of Sikkim.

Grant No. 21 Labour

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

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

2230 - LABOUR AND EMPLOYMENT

ORIGINAL	6,99,34			
SUPPLEMENTARY	12,91	7,12,25	6,90,14	(-)22,11
TOTAL VOTED				
Original	6,99,34			
Supplementary	12,91	7,12,25	6,90,14	(-)22,11
Surrendered				21,60

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

- (i) Actual expenditure of ₹ 690.14 lakh includes amounting ₹ 0.58 lakh towards abstract contingent bill.
- (ii) Out of saving of ₹ 22.11 lakh an amount of ₹ 21.60 lakh was anticipated and surrendered.
- (iii) The expenditure did not reached even to the original provision, thus the supplementary of ₹ 12.91 lakh obtained in January 2022 prove unnecessary.

Grant No. 21 Labour concl...

(iv) Substantial saving in the grant occurred under :-

Head	(₹ in lakhs)		
	Total Grant	Actual Expenditure	Excess (+) Savings (-)
2230 LABOUR AND EMPLOYMENT			
01 Labour			
001 Direction and Administration			
60 Establishment			
O	699.34		
S	12.91		
R (-)	21.60	690.65	690.14 (-)0.51

Provision augmented by ₹ 12.91 lakh through supplementary demand obtained in January 2022 for payment of wages. Further, surrender of provision of ₹ 21.60 lakh was attributed to transfer of officials and due to Covid-19 tours was not performed.

Grant No. 22 Land Revenue and Disaster Management

Section and Major Head	Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
(₹ in thousands)			
REVENUE			
VOTED			
MAJOR HEAD			
2029 - LAND REVENUE			
ORIGINAL	13,80,92		
SUPPLEMENTARY	3,03	13,83,95	12,40,63 (-)1,43,32
2052 - SECRETARIAT-GENERAL SERVICES			
ORIGINAL	4,26,75		
SUPPLEMENTARY	...	4,26,75	5,70,12 (+)1,43,37
2053 - DISTRICT ADMINISTRATION			
ORIGINAL	36,55,68		
SUPPLEMENTARY	37,59	36,93,27	35,34,36 (-)1,58,91
2245 - RELIEF ON ACCOUNT OF NATURAL CALAMITIES			
ORIGINAL	1,96,78,97		
SUPPLEMENTARY	0,02	1,96,78,99	64,36,14 (-)1,32,42,85
2506 - LAND REFORMS			
ORIGINAL	15,00,00		
SUPPLEMENTARY	...	15,00,00	... (-)15,00,00
3454 - CENSUS SURVEYS AND STATISTICS			
ORIGINAL	0,01		
SUPPLEMENTARY	...	0,01	... (-)0,01
TOTAL VOTED			
Original	2,66,42,33		
Supplementary	40,64	2,66,82,97	1,17,81,25 (-)1,49,01,72
Surrendered			70,22,82

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

Section and Major Head	Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
(₹ in thousands)			
CAPITAL			
VOTED			
4059 - CAPITAL OUTLAY ON PUBLIC WORKS			
ORIGINAL	9,00,00		
SUPPLEMENTARY	...	9,00,00	4,81,05 (-)4,18,95
TOTAL VOTED			
Original	9,00,00		
Supplementary	...	9,00,00	4,81,05 (-)4,18,95
Surrendered			4,18,95

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

- (i) Actual expenditure under the grant ₹ 11,781.25 lakh did not even reached up to the original provision of ₹ 26,642.33 lakh. Supplementary provision of ₹ 40.64 lakh made during the year (₹ 40.63 lakh in January 2022 and ₹ 0.01 lakh in March 2022) proved unnecessary.
- (ii) Actual expenditure of ₹ 11,781.25 lakh under this grant includes unadjusted abstract contingent bill amounting to ₹ 5.07 lakh.
- (iii) Out of saving of ₹ 14,901.72 lakh an amount of ₹ 7,022.82 lakh was anticipated and surrendered prove inadequate.

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

(iv) Savings in the grant occurred under :-

Head		(₹ in lakhs)		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
2029	LAND REVENUE			
001	Direction and Administration			
	O	278.29		
	S	3.03		
	R (-)	31.73	249.59	(+)0.12
	Augmentation of provision by ₹ 3.03 lakh in January 2022 towards payment of wages. Further, withdrawal of provision of ₹ 31.73 lakh through surrender/re-appropriation in November 2021 and March 2022 under the above mentioned sub-head was attributed to transfer of staff and austerity measures adopted by the Government. Reason for ultimate excess of ₹ 0.12 lakh was state due to clearing of the bill at the last moment.			
101	Collection Charges			
60	District Collectrate			
	O	1,003.24		
	R (-)	108.29	894.95	(-)0.06
103	Land Records			
61	Land Records			
	O	99.39		
	R (-)	1.99	97.40	(-)1.36
	Withdrawal of provision of ₹ 110.28 lakh under the above mentioned two sub-head through surrender/re-appropriation was attributed to transfer of staff and austerity measure adopted by the Government.			
2053	DISTRICT ADMINISTRATION			
093	District Establishments			
	O	1,622.83		
	S	14.58		
	R (-)	43.47	1,593.94	(-)0.15
	Augmentation of provision by ₹ 14.58 lakh in January 2022 towards payment of wages. Further, withdrawal of provision of ₹ 43.47 lakh through surrender/re-appropriation in February and March 2022 was attributed to austerity measure adopted by the Government, transfer of staff and non posting of staff.			

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

Head	(₹ in lakhs)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
094 Other Establishments				
60 Sub-Divisional Establishments				
O	2,032.85			
S	23.01			
R (-)	111.77	1,944.09	1,940.57	(-)3.52
Augmentation of provision by ₹ 23.01 lakh through supplementary demand in January 2022 towards payment of wages. Reduction in provision of ₹ 111.77 lakh was net effect of re-appropriation of ₹ 10.80 lakh on account of requirement for payment of arrears and encashment. Surrender of ₹ 122.57 lakh in March 2022 was attributed to cut imposed by the Government, transfer of staff and non posting of staff.				
2245 RELIEF ON ACCOUNT OF NATURAL CALAMITIES				
02 Floods, Cyclones etc				
101 Gratuitous Relief				
O	1,000.00			
R (-)	156.07	843.93	843.93	...
106 Repairs and restoration of damaged roads and bridges				
O	1,000.00			
R (-)	988.06	11.94	11.94	...
109 Repairs and restoration of damaged water supply, drainage and sewerage works				
O	250.00			
R (-)	250.00	...	...	...
800 Other Expenditure				
O	10,350.00			
R (-)	3,331.95	7,018.05	7,018.09	(+)0.04
Surrender of provision of ₹ 4,726.08 lakh in March 2022 under the above mentioned four sub-heads were attributed to non submission of bills by the implementing agencies. Reason for ultimate excess of ₹ 0.04 lakh was stated negligible.				

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

Head	(₹ in lakhs)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
05 State Disaster Response Fund (Calamity Relief Fund)				
101 Transfer to Reserve Funds and Deposit Accounts - Calamity Relief Fund				
O	5,600.00			
R (-)	1,120.00	4,480.00	4,480.00	...
Withdrawal of provision of ₹ 1,120.00 lakh in March 2022 through surrender/re-appropriation was mainly attributed to decision of transfer in Reserve Fund and Deposit Account under Mitigation Fund open the new head and incurring of less expenditure than anticipated.				
80 General				
001 Direction and Administration				
60 Establishment				
O	202.62			
R (-)	21.36	181.26	181.32	(+)0.06
Withdrawal of provision of ₹ 21.36 lakh in February and March 2022 through surrender/re-appropriation was attributed to cut imposed by the Government and appointment of new staff.				
102 Management of Natural Disasters, Contingency Plans in Disaster Prone Areas				
62 Capacity Building for Disaster Response				
O	1,276.35			
R (-)	621.52	654.83	654.83	...
Surrender of provision of ₹ 621.52 lakh in March 2022 was attributed to non-receipt of fund from Government of India.				

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

Head	(₹ in lakhs)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
63	Health Sector Disaster Preparedness and Response			
O	...			
S	0.01			
R	...	0.01	...	(-)0.01
	The supplementary allocation is provided for transferring the fund to State Disaster Mitigation Fund. This will not entail any net outgo as it is being met from surrender within the grant			
2506	LAND REFORMS			
800	Other expenditure			
60	Land Bank Schemes			
O	1,500.00			
R (-)	1,500.00	...	...	...
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	0.01			
R (-)	0.01	...	...	...
	Entire provision of ₹ 1,500.01 lakh surrender in March 2022 under the above mentioned two sub-heads was attributed to austerity measure adopted by the government token provision surrender was due to non receipt of fund from Government of India.			
(v)	Saving mentioned in note (iv) above was partly counter balance by excess under :-			
2052	SECRETARIAT-GENERAL SERVICES			
090	Secretariat			
23	Land Revenue Department			
O	426.75			
R	143.41	570.16	570.12	(-)0.04
	Augmentaion of provision of ₹ 143.41 lakh is net effect of re-appropriation of ₹ 152.43 lakh in November 2021 shortfall under salaries due to 4 per cent reduction in the overall budget and surrender of ₹ 9.02 lakh in March 2022 was attributed to austerity measure adopted by the Government.			

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

Head	(₹ in lakhs)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
2245	RELIEF ON ACCOUNT OF NATURAL CALAMITIES			
08	State Disaster Mitigation Fund			
797	Transfer to Reserve Funds and Deposit Account			
60	Transfer to State Disaster Mitigation Fund			
O	...			
S	0.01			
R	1,119.99	1,120.00	1,120.00	...

Additional provision of ₹ 1,119.99 lakh in March 2022 was made through re-appropriation due to opening of new head for State Disaster Mitigation Fund.

Capital**Voted**

(i) **Against the saving of ₹ 418.95 lakh an amount of ₹ 418.95 lakh was anticipated and surrendered.**

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

4059 CAPITAL OUTLAY ON PUBLIC WORKS

80 General

051 Construction

75 Reconstruction of Assets Damaged by 18th September Earthquake (SPA)

O 500.00

R (-) 418.43 81.57 81.57 ...

79 Establishment of District Head Quarter

O 400.00

R (-) 0.52 399.48 399.48 ...

Surrender of provision of ₹ 418.95 lakh in March 2022 under the two sub-head mentioned above attributed to non submission of bills by Works Department.

Grant No. 23 Law

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

(₹ in thousands)

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

2052 - SECRETARIAT-GENERAL SERVICES

ORIGINAL	3,46,42		
SUPPLEMENTARY	...	3,46,42	3,18,10
			(-28,32)
TOTAL VOTED			
Original	3,46,42		
Supplementary	...	3,46,42	3,18,10
			(-28,32)
Surrendered			28,32

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

- (i) Actual expenditure of ₹ 318.10 lakh under this grant includes unadjusted abstract contingent bill amounting to ₹ 5.00 lakh
- (ii) Out of saving of ₹ 28.32 lakh an amount of ₹ 28.32 was anticipated and surrender.

Head

(₹ in lakhs)

		Total Grant	Actual Expenditure	Excess (+) Savings (-)
2052	SECRETARIAT-GENERAL SERVICES			
090	Secretariat			
24	Law Department			
	O	346.42		
	R (-)	28.32	318.10	318.10
				...

Reduction of provision by ₹ 28.32 lakh through surrender due to non performance of tour and training, transfer of officers and late receipt of bills.

Grant No. 24 Legislature

Section and Major Head	Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
(₹ in thousands)			
REVENUE			
VOTED			
MAJOR HEAD			
2011 - PARLIAMENT/STATE/UNION TERRITORY LEGISLATURES			
ORIGINAL	23,41,63		
SUPPLEMENTARY	...	23,41,63	22,17,62
			(-)1,24,01
2071 - PENSIONS AND OTHER RETIREMENT BENEFITS			
ORIGINAL	2,77,11		
SUPPLEMENTARY	...	2,77,11	2,77,77
			(+)66
TOTAL VOTED			
Original	26,18,74		
Supplementary	...	26,18,74	24,95,39
			(-)1,23,35
Surrendered			1,20,21
REVENUE			
CHARGED			
2011 - PARLIAMENT/STATE/UNION TERRITORY LEGISLATURES			
ORIGINAL	91,73		
SUPPLEMENTARY	...	91,73	78,85
			(-)12,88
TOTAL CHARGED			
Original	91,73		
Supplementary	...	91,73	78,85
			(-)12,88
Surrendered			12,88

Grant No. 24 Legislature contd...

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

- (i) **Actual expenditure of ₹ 2,495.39 lakh under this Grant.**
- (ii) **Out of the saving of ₹ 123.35 lakh an amount of ₹ 120.21 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	447.04		
	R (-)	57.46	389.58	389.57 (-)0.01
	Reduction of provision by ₹ 57.46 lakh in March 2022 was the net effect of ₹ 4.99 lakh through re-appropriation due to cancellation of tour programme and imposition of austerity measures vide O.M. No.GOS/FIN/ADM/06 dated 1/10/2021 and by ₹ 52.47 lakh through surrender was due to unclaiming of medical reimbursement by Honourable members and also due to enforcement of austerity measure vide No.GOS/FIN/Adm/01&02 dated 18 & 22/05/2020. Reason for saving is not intimated with specific reply (August 2022).			
103	Legislative Secretariat			
63	Establishment			
	O	1,645.37		
	R (-)	53.74	1,591.63	1,590.80 (-)0.83
	Reduction of provision by ₹ 53.74 lakh in March 2022 was the net effect of ₹ 4.32 lakh through re-appropriation was due to the fund required for salaries of co terminus and consolidated staff and by ₹ 58.06 lakh through surrender due to transfer, death and retirement of employees and also due to enforcement of austerity measure vide No.GOS/FIN/Adm/01 & 02 dated 18 & 22/05/2020. No specific reason for ultimate saving of ₹ 0.83 lakh was given in (August 2022).			

Grant No. 24 Legislature contd...

Head	(₹ in lakhs)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
104 Legislatures' Hostel				
63 Establishment				
O	126.22			
R (-)	9.49	116.73	116.73	...
Reduction of provision by ₹ 9.49 lakh through surrender in March 2022 was due to the transfer of staffs, death and retirement of employees and also due to the enforcement of austerity measure vide No.GOS/FIN/Adm/01 & 02 dated 18 & 22/05/2020.				
800 Other Expenditure				
64 Regional Institute of Parliamentary Studies & Training for North-East Region of India				
O	9.00			
R (-)	0.19	8.81	8.81	...
Reduction of provision by ₹ 0.19 lakh through surrender was due to unclaiming of Annual/Other membership fees from North East Reason Central Parliamentary Affairs, North East Regional Institute of Parliamentary Studies and Training & Central Parliamentary Affairs.				
2071 PENSIONS AND OTHER RETIREMENT BENEFITS				
01 Civil				
111 Pensions to Legislators				
60 Ex-Members of State Legislature				
O	277.11			
R	0.67	277.78	277.77	(-)0.01
Increase in provision by ₹ 0.67 in March 2022 through re-appropriation was due to fund required for payment of Ex-Members of Lagislative Assembly and Spouse Pension. No specific reason was given for saving of ₹ 0.01 in (August 2022).				

Grant No. 24 Legislature concl...

Revenue**Charged**

- (i) **Actual expenditure of ₹ 78.85 lakh under this Grant.**
- (ii) **Out of the saving of ₹ 12.88 lakh an amount of ₹ 12.88 lakh was anticipated and surrendered.**
- (iii) **Saving under the grant occurred as under :-**

Head	Total Grant	(₹ in lakhs)	
		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>91.73</i>		
<i>R (-)</i>	<i>12.88</i>	<i>78.85</i>	<i>78.85</i> ...

Reduction of provision by ₹ 12.88 lakh through surrender in March 2022 due to unclaiming of medical re-imbursements by Hon'ble Speaker & Deputy Speaker and also due to enforcement of austerity measure vide No.GOS/FIN/Adm/01 & 02 dated 18 & 22/05/2020.

Grant No. 25 Mines and Geology

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

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

2853 - NON-FERROUS MINING AND METALLURGICAL INDUSTRIES

ORIGINAL	7,40,48			
SUPPLEMENTAR	...	7,40,48	6,24,73	(-)1,15,75
TOTAL VOTED				
Original	7,40,48			
Supplementary	...	7,40,48	6,24,73	(-)1,15,75
Surrendered				50,08

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

- (i) Actual expenditure of ₹ 624.73 lakh under this grant includes unadjusted abstract contingent bills amounting to ₹ 1.71 lakh.
- (ii) Out of the saving of ₹ 115.75 lakh an amount of ₹ 50.08 lakh is anticipated and surrendered.
- (iii) Saving occurred mainly under :-

Head	Total Grant	Actual Expenditure	Excess (+) Savings (-)
		(₹ in lakhs)	
2853 NON-FERROUS MINING AND METALLURGICAL INDUSTRIES			
02 Regulation and Development of Mines			
004 Research and Development			
61 Research Works			
O	30.00		
R (-)	20.08	9.92	9.91 (-)0.01
Reduction of provision of ₹ 20.08 lakh through surrender in March 2022 was based on actual expenditure. Specific reason for the saving of ₹ 0.01 lakh was not given in (August 2022).			

Grant No. 25 Mines and Geology concl...

Head	(₹ in lakhs)		
	Total Grant	Actual Expenditure	Excess (+) Savings (-)
102 Mineral Exploration			
62 Other Minerals Exploration			
O	30.00		
R (-)	30.00	...	...

Surrender of entire provision of ₹ 30.00 lakh due to non submission of any project during the year 2021-22.

Grant No. 26 Motor Vehicles

Section and Major Head	Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
(₹ in thousands)			
REVENUE			
VOTED			
MAJOR HEAD			
2041 - TAXES ON VEHICLES			
ORIGINAL	9,85,33		
SUPPLEMENTARY	1,01,70	10,87,03	9,81,29 (-)1,05,74
2052 - SECRETARIAT-GENERAL SERVICES			
ORIGINAL	5,98,40		
SUPPLEMENTARY	...	5,98,40	5,07,51 (-)90,89
TOTAL VOTED			
Original	15,83,73		
Supplementary	1,01,70	16,85,43	14,88,80 (-)1,96,63
Surrendered			1,94,18

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

- (i) Actual expenditure of ₹ 1,488.80 lakh under the grant includes unadjusted abstract contingent bills amounting to ₹ 7.82 lakh.
- (ii) The total expenditure under the grant ₹ 1,488.80 lakh did not even reach upto the original provision of ₹ 1,583.73 lakh. Supplementary provision of ₹ 101.70 lakh made during January 2022 proved unnecessary.
- (iii) Out of saving of ₹ 196.63 lakh an amount of ₹ 194.18 lakh was anticipated and surrender prove in adequate.

Grant No. 26 Motor Vehicles contd...

Head	(₹ in lakhs)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
2041 TAXES ON VEHICLES				
101 Collection Charges				
60 Regional Transport Office at Gangtok				
O	481.10			
S	80.61			
R (-)	81.38	480.33	480.51	(+)0.18
Augumentation of provison by ₹ 80.61 lakh in January 2022 towards payment of salaries and wages. Further, withdrawal of provision of ₹ 81.38 lakh through surrender was due to non-performing of tours by the officials/staffs of the Division and non-process of proposal by the officer-in-charge and also as per the directives.				
62 Regional Transport Office at Mangan, North				
O	56.85			
S	3.36			
R (-)	2.56	57.65	57.65	...
Augumentation of provision by ₹ 3.36 lakh in January 2022 towards payment of wages. Further, reduction of provision of ₹ 2.56 lakh through surrender was due to transfer of the staff and demise of one staff.				
63 Regional Transport Office at Namchi				
O	315.73			
S	7.47			
R (-)	20.50	302.70	300.26	(-)2.44
Augumentation of provision by ₹ 7.47 lakh in January 2022 towards payment of wages. Further, withdrawal of provision by ₹ 20.50 lakh through re-appropriation and surrender was due to transfer of officers and staff. Ultimate saving of ₹ 2.44 lakh was non-submission of bills by the owner in time.				
2052 SECRETARIAT-GENERAL SERVICES				
090 Secretariat				
27 Motor Vehicles Division				
O	598.40			
R (-)	90.71	507.69	507.51	(-)0.18
Surrender of provision of ₹ 90.71 lakh through surrender was due to transfer of the officer and staff to other department, regularisation of the Home Guard, non-performing of tours by the officials/staffs and due to non-claim of the payment by the Officer-in-Charge.				

Grant No. 26 Motor Vehicles concl...

Head	(₹ in lakhs)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
2041 TAXES ON VEHICLES				
101 Collection Charges				
64 Regional Transport Office at Gyalshing, West				
O	131.65			
S	10.26			
R	0.97	142.88	142.86	(-)-0.02

Augumentation of provision by ₹ 10.26 lakh in January 2022 towards payment of salaries and wages. Further, augmentation of provision of ₹ 0.97 lakh through re-appropriation and surrender was due to joining of additional staffs at west district and non-submission of bills by the owner in time.

Grant No. 27 Parliamentary Affairs

Section and Major Head	Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
(₹ in thousands)			
REVENUE			
VOTED			
MAJOR HEAD			
2014 - ADMINISTRATION OF JUSTICE			
ORIGINAL	4,48,34		
SUPPLEMENTARY	...	4,48,34	4,39,31 (-)9,03
2052 - SECRETARIAT-GENERAL SERVICES			
ORIGINAL	2,82,39		
SUPPLEMENTARY	...	2,82,39	2,59,59 (-)22,80
2070 - OTHER ADMINISTRATIVE SERVICES			
ORIGINAL	2,55,00		
SUPPLEMENTARY	...	2,55,00	1,98,50 (-)56,50
TOTAL VOTED			
Original	9,85,73		
Supplementary	...	9,85,73	8,97,40 (-)88,33
Surrendered			85,83
REVENUE			
CHARGED			
2062 - VIGILANCE			
ORIGINAL	3,99,99		
SUPPLEMENTARY	...	3,99,99	3,99,80 (-)0,19

Grant No. 27 Parliamentary Affairs contd...

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

TOTAL CHARGED

Original	3,99,99			
Supplementary	...	3,99,99	3,99,80	(-)0,19
Surrendered				...

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

(i) **Out of saving of ₹ 88.33 lakh an amount of ₹ 85.83 was anticipated and surrendered.**

(ii) **Actual expenditure of ₹ 897.40 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	448.34		
R (-)	9.02	439.32	(-)0.01
			Reduction of provision by ₹ 9.02 lakh through surrender due to non performance of tour of officers and staffs, non concurrence of medical bills and non- concurrence of appearance fees.
2052 SECRETARIAT-GENERAL SERVICES			
090 Secretariat			
31 Legal Legislative and Parliamentary Affairs			
O	282.39		
R (-)	22.81	259.58	(+)0.01
			Reduction of provision by ₹ 22.81 lakh through surrender in March 2022 stated to be for curtailment of tour of officers and staffs, non receipt of bills and transfer of staffs.

Grant No. 27 Parliamentary Affairs concl...

Head	(₹ in lakhs)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
2070 OTHER ADMINISTRATIVE SERVICES				
001 Direction and Administration				
63 Sikkim State Human Right Commission				
O	255.00			
R (-)	54.00	201.00	198.50	(-2.50)

Reduction of provision by ₹ 54.00 lakh through surrender in March 2022 due to the gross salary of the Hon'ble Chairperson was inadvertently booked without deducting the pension amount and the same was not surrendered. Reason for ultimate saving of ₹ 2.50 lakh was not intimated (August 2022).

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 25,73,85

SUPPLEMENTARY 57,62 26,31,47 11,66,79 (-)14,64,68

2070 - OTHER ADMINISTRATIVE SERVICES

ORIGINAL 2,06,71

SUPPLEMENTARY 2,98 2,09,69 1,68,96 (-)40,73

TOTAL VOTED**Original 27,80,56****Supplementary 60,60 28,41,16 13,35,75 (-)15,05,41****Surrendered 14,91,79***Notes and comments***Revenue****Voted**

- (i) Actual expenditure of ₹ 1,335.75 lakh under this Grant includes unadjusted Abstract Contingent bill amounting to ₹ 0.29 lakh.
- (ii) Out of the saving of ₹ 1,505.41 lakh an amount of ₹ 1,491.79 lakh was anticipated and surrendered.
- (iii) Actual expenditure under this Grant ₹ 1,335.75 lakh did not even reach the original provision of ₹ 2,780.56 lakh, supplementary provision of ₹ 60.60 lakh made during January 2022 proved unnecessary.

Grant No. 28 Department of Personnel contd...

(iv) Saving 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	2,162.42			
S	37.66			
R (-)	1,443.50	756.58	756.43	(-)0.15

Augmentation of provision by ₹ 37.66 lakh through supplementary demand in January 2022 required for payments of salaries and wages. The provision was further reduced through surrender by ₹ 1,443.50 lakh due to less tour of officers due to COVID -19 pandemic also due to saving in expenditure management followed by department vide O.M. No.GOS/FIN/ADM/06 dated 1.10.2021 and also delay in Chief Minister's special recruitment policy which was presently at formulation phase as such it was not possible to utilize the total allocation during the financial year under this circumstance thus the amount was surrendered. Due to the late submission of utilization certificate from the health department ₹ 0.15 lakh couldnot surrendered hence saving.

45 Chief information Commission				
O	327.40			
R (-)	7.93	319.47	308.41	(-)11.06

Reduction of provision by ₹ 7.93 lakh through surrender in March 2022 was due to less medical reimbursement than expected and no new officers has been posted on deputation as expected, limited restriction and non involvement of touring programmes due to COVID pandemic. Saving was also due to the expenditure management followed by department vide O.M. No. GOS/FIN/ADM/06 dated 1.10.2021. Reason for ultimate saving of ₹ 11.06 lakh was not intimated in (August 2022).

Grant No. 28 Department of Personnel concld...

Head	(₹ in lakhs)			Excess (+) Savings (-)
	Total Grant	Actual Expenditure		
2070	OTHER ADMINISTRATIVE SERVICES			
003	Training			
29	Skill Development Mission			
	O	...		
	S	0.01		
	R	...	0.01	...
				(-)0.01
	Token provision of ₹ 0.01 lakh was provided in supplementary in January 2022 was not surrendered hence saving.			
30	Department of Personnel, AR and Training			
	O	61.05		
	R (-)	30.99	30.06	30.06
				...
	Reduction of provision by ₹ 30.99 lakh through surrender in March 2022 was due to allocation of less IAS and IPS Officers to Sikkim cadre and no training performed by Administrative Training Institute due to COVID-19 protocols in the financial year 2021-2022 and required to carry forward to next financial year 2022-23.			
44	Accounts and Administrative Training Institute			
	O	145.66		
	S	2.97		
	R (-)	9.37	139.26	138.90
				(-)0.36
	Augmentation of provision by ₹ 2.97 lakh through supplementary in January 2022 required for the payment of wages. The provision was further reduced by ₹ 9.37 lakh through surrender was due to transfer of officers, non-performance of tour by officers of Administrative Training Institute due to COVID-19 and bill not received till fag end period no specific reason was given for saving of ₹ 0.36 lakh.			

Grant No. 29 Planning and Development

Section and Major Head		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
(₹ in thousands)				
REVENUE				
VOTED				
MAJOR HEAD				
2575 - OTHER SPECIAL AREAS PROGRAMMES				
ORIGINAL	2,00,01			
SUPPLEMENTARY	...	2,00,01	73,11	(-)1,26,90
3451 - SECRETARIATE-ECONOMIC SERVICES				
ORIGINAL	5,43,10			
SUPPLEMENTARY	61,71	6,04,81	6,00,20	(-)4,61
3454 - CENSUS SURVEYS AND STATISTICS				
ORIGINAL	11,81,75			
SUPPLEMENTARY	13,05	11,94,80	9,62,08	(-)2,32,72
TOTAL VOTED				
Original	19,24,86			
Supplementary	74,76	19,99,62	16,35,39	(-)3,64,23
Surrendered				3,32,38
CAPITAL				
VOTED				
4575 - CAPITAL OUTLAY ON OTHER SPECIAL AREAS PROGRAMMES				
ORIGINAL	42,99,99			
SUPPLEMENTARY	61,00	43,60,99	43,53,67	(-)7,32

Grant No. 29 Planning and Development contd...

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

TOTAL VOTED

Original	42,99,99			
Supplementary	61,00	43,60,99	43,53,67	(-)7,32
Surrendered				7,39

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

- (i) Actual expenditure of ₹ 1,635.39 lakh under this Grant includes unadjusted abstract contingent bill amounting to ₹ 7.16 lakh.
- (ii) Out of saving of ₹ 364.23 lakh an amount of ₹ 332.38 lakh was anticipated and surrendered.
- (iii) Total expenditure under this Grant in Revenue side is ₹ 1,635.39 lakh did not even reached up to the original provision of ₹ 1,924.86 lakh, supplementary provision of ₹ 74.76 lakh in January 2022 prove excessive.
- (iv) This is the 10th year of 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(-)
2016-17	37,195.23	2,731.18	(-) 34,464.05
2017-18	3,860.08	1,063.84	(-) 2,796.24
2018-19	1,675.81	1,307.20	(-) 368.61
2019-20	1,838.33	1,567.68	(-) 270.65
2020-21	1,999.62	1,635.39	(-) 364.23

Grant No. 29 Planning and Development contd...

Head	(₹ in laks)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
2575	OTHER SPECIAL AREAS PROGRAMMES			
06	Development of Border Areas			
101	Border area Development Programmes			
	O	200.01		
	R (-)	126.90	73.11	73.11
	Reduction of provision by ₹ 126.90 lakh in March 2022 through surrender was due to non-receipt of full funds as provisioned in the budget.			
3451	SECRETARIATE-ECONOMIC SERVICES			
090	Secretariat			
30	Planning & Development Department			
	O	543.10		
	S	61.71		
	R (-)	3.53	601.28	600.20
	Augmentation of provision by ₹ 61.71 lakh through supplementary demand in January 2022 required for the payment of salaries and wages. Further the provision was reduced by ₹ 3.53 lakh in March 2022 through surrender was due to non adjustment of advance and also due to non receipt of bills in time. Reason for ultimate saving of ₹ 1.08 lakh is due to the regularization of one home guard and non-extension of temporary service on consolidated pay of on legal retainer before the close of the financial year.			
3454	CENSUS SURVEYS AND STATISTICS			
02	Surveys and Statistics			
112	Economic Advice and Statistics			
	O	601.57		
	S	3.67		
	R (-)	43.40	561.84	560.37
	Augmentation of provision by ₹ 3.67 lakh through supplementary demand in January 2022. Further, the provision was reduced by ₹ 43.40 lakh through surrender was attributed to the retirement and transfer of officers and staff and also due to late submission of Touring Allowance bills by staff. Reason for ultimate saving of ₹ 1.47 lakh not intimated in (August 2022).			

Grant No. 29 Planning and Development contd...

Head	(₹ in laks)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
201	National Sample Survey Organisation (50:50% CSS)			
47	Support for Statistical Strengthening (CSS)			
	O	89.71		
	R (-)	53.55	36.16	8.65 (-)27.51
	Reduction of provision by ₹ 53.55 lakh through surrender in March 2022 due to non receipt of bills and also due to non receipt of funds from Government of India. Reason for ultimate saving of ₹ 27.51 lakh occurred due to returning of the salary bills by Treasury Pay and Accounts office citing the lack of resources as fund was not released from Government of India.			
48	Support for Statistical Strengthening (State Share)			
	O	100.00		
	R (-)	35.22	64.78	64.78 ...
	Reduction of provision by ₹ 35.22 lakh through surrender in March 2022 due to late submission of medical bills by staff and also due to non receipt of resources.			
206	Unique Identification Scheme			
65	Aadhaar Enabled Application (100%CSS)			
	O	15.90		
	R (-)	0.41	15.49	15.49 ...
	Reduction of provision by ₹ 0.41 lakh through surrender in March 2022, attributed to transfer of staff.			
800	Other expenditure			
60	State Income Unit			
	O	116.18		
	R (-)	19.14	97.04	96.90 (-)0.14
	Reduction of provision by ₹ 19.14 through surrender in March 2022 due to late submission of medical bills and retirement of officers. Reason for saving of ₹ 0.14 lakh not intimated (August 2022).			

Grant No. 29 Planning and Development contd...

Head	(₹ in laks)			
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
61	District Statistical Offices			
	O	123.71		
	R (-)	5.04	118.67	118.67
				...
	Reduction of provision by ₹ 5.04 lakh through surrender in March 2022 due to late submission of medical bills and transfer of staff.			
62	Public Finance Unit			
	O	34.12		
	S	9.38		
	R (-)	14.67	28.83	28.61
				(-)0.22
	Augmentation of provision by ₹ 9.38 lakh through supplementary demand in January 2022 is required for payment of wages. Further, the provision was reduced by ₹ 14.67 lakh through surrender in March 2022 was attributed to the retirement of officers. Reason for saving of ₹ 0.22 lakh not intimated in (August 2022).			
63	Monitoring and Evaluation Cell			
	O	100.56		
	R (-)	30.52	70.04	70.04
				...
	Reduction of provision by ₹ 30.52 through surrender in March 2022 is due to the retirement and transfer of officers and staff.			

Capital**Voted**

- (i) Actual expenditure of ₹ 4,353.67 lakh under this grant.
- (ii) Out of the saving of ₹ 7.32 lakh an amount of ₹ 7.39 lakh was anticipated and surrendered.
- (iii) Provision was augmented by ₹ 61.00 lakh through supplementary demand in January 2022.

Grant No. 29 Planning and Development conclud...

Head	(₹ in laks)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
(iv) Savings under the Grant occurred as under :-				
4575 CAPITAL OUTLAY ON OTHER SPECIAL AREAS PROGRAMMES				
06 Border Area Development				
101 Border Area Development Programmes				
O	4,299.99			
S	61.00			
R (-)	7.39	4,353.60	4,353.67	(+)0.07

Augmentation of provision by ₹ 61.00 lakh through supplementary in January 2022 is required for implementation of central schemes. Further the provision was reduced by ₹ 7.39 lakh through surrender in March 2022 was due to non utilization of funds transferred to the implementing department. Reason for excess of ₹ 0.07 was due to variations in the amount of expenditure incurred by the implementing departments to the amount of funds transferred by the nodal department (Planning & Development).

Grant No. 30 Police

Section and Major Head		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
(₹ in thousands)				
REVENUE				
VOTED				
MAJOR HEAD				
2055 - POLICE				
ORIGINAL	4,92,86,37			
SUPPLEMENTARY	...	4,92,86,37	4,77,72,29	(-)15,14,08
2059 - PUBLIC WORKS				
ORIGINAL	85,00			
SUPPLEMENTARY	...	85,00	83,11	(-)1,89
2070 - OTHER ADMINISTRATIVE SERVICES				
ORIGINAL	19,67,89			
SUPPLEMENTARY	...	19,67,89	17,93,57	(-)1,74,32
2216 - HOUSING				
ORIGINAL	40,00			
SUPPLEMENTARY	...	40,00	39,83	(-)0,17
TOTAL VOTED				
Original	5,13,79,26			
Supplementary	...	5,13,79,26	4,96,88,81	(-)16,90,45
Surrendered				14,80,87

Grant No. 30 Police contd...

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

CAPITAL**VOTED**

4055 - CAPITAL OUTLAY ON POLICE

ORIGINAL	5,00,00			
SUPPLEMENTARY	...	5,00,00	4,99,81	(-)0,19
TOTAL VOTED				
Original	5,00,00			
Supplementary	...	5,00,00	4,99,81	(-)0,19
Surrendered				...

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

- (i) Actual expenditure of ₹ 49,688.81 lakh under this grant includes unadjusted abstract contingent bill amounting to ₹ 51.62 lakh.
- (ii) Out of saving of ₹ 1,690.45 lakh an amount of ₹ 1,480.87 lakh was anticipated and surrendered.
- (iii) Total expenditure under this grant in Revenue side ₹ 49,688.81 lakh did not even reached up to the original provision of ₹ 51,379.26 lakh. proved excessive expenditure.
- (iv) This is 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 (-)
2016-17	29,584.58	28,331.93	(-) 692.41
2017-18	31,622.29	29,652.70	(-) 1,252.65
2018-19	39,612.22	37,344.42	(-) 1,969.59
2019-20	52,574.30	47,356.09	(-) 2,267.80
2020-21	49,897.21	45,776.67	(-) 4,120.54

Grant No. 30 Police contd...

(v) Saving 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	2,106.08			
R (-)	78.58	2,027.50	2,023.65	(-)3.85
				Reduction of provision by ₹ 78.58 lakh through surrender in March 2022 due to promotion of Home Guard and austerity cut imposed by the Government and reason for ultimate saving of ₹ 3.85 lakh was not intimated (August 2022).
003 Education and Training				
61 Police Training Centre				
O	81.74			
R (-)	6.62	75.12	75.15	(+)0.03
				Reduction of provision by ₹ 6.62 lakh through surrender in March 2022, due to austerity cut imposed by the Government and reason for ultimate excess of ₹ 0.03 lakh was not intimated (August 2022).
62 Police Training Centre at Yangang				
O	372.77			
R (-)	10.55	362.22	361.00	(-)1.22
				Reduction of provision by ₹ 10.55 lakh through surrender in March 2022, due to non receipt of medical bills leave encashment in time and reason for ultimate savings was not intimated (August 2022).
101 Criminal Investigation and Vigilance				
63 Crime Investigation Branch				
O	1,163.36			
R (-)	4.21	1,159.15	1,083.99	(-)75.16
				Reduction of provision by ₹ 4.21 lakh through surrender in March 2022, due to non receipt of medical bills leave encashment in time and austerity cut imposed by the Government and the reason for ultimate savings was not intimated (August 2022).

Grant No. 30 Police contd...

Head	(₹ in lakhs)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
104 Special Police				
64 Sikkim Armed Police				
O	8,286.41			
R (-)	620.05	7,666.36	7,674.20	(+)7.84
Reduction of provision by ₹ 620.05 lakh through surrender in March 2022, due to austerity cut imposed by the Government and reason for ultimate excess was due to bulk leave encashment and reimbursement of medical bills.				
65 India Reserve Battalion				
O	5,758.76			
R (-)	168.49	5,590.27	5,588.82	(-)1.45
Reduction of provision by ₹ 168.49 lakh through surrender in March 2022, due to austerity cut imposed by the Government and reason for ultimate savings was due to late submission of LTC bills.				
66 India Reserve Battalion (2nd IRBn)				
O	3,852.97			
R (-)	398.09	3,454.88	3,452.52	(-)2.36
Reduction of provision by ₹ 398.09 lakh through surrender in March 2022, due to austerity cut imposed by the Government and reason for ultimate savings was due to non receipt of medical bills.				
67 Indian Reserve Battalion (3rd IRBn)				
O	3,846.05			
R (-)	356.60	3,489.45	3,486.28	(-)3.17
Reduction of provision by ₹ 356.60 lakh through surrender in March 2022, due to austerity cut imposed by the Government and reason for ultimate savings was due to retirement and transfer of police personal.				
108 State Headquarters Police				
66 Traffic Police				
O	1,102.42			
R (-)	106.35	996.07	996.00	(-)0.07
Reduction of provision by ₹ 106.35 lakh through surrender in March 2022, due to austerity cut imposed by the Government and reason for ultimate savings was due to non receipt of medical bills and leave encashment.				

Grant No. 30 Police contd...

Head	(₹ in lakhs)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
67	Reserve Line & Police Band			
	O	3,461.07		
	R (-)	285.64	3,175.43	3,174.07 (-)1.36
	Reduction of provision by ₹ 285.64 lakh through surrender in March 2022, due to austerity cut imposed by the Government and reason for ultimate savings was due to retirement and transfer of police personal.			
109	District Police			
	O	13,636.01		
	R (-)	637.25	12,998.76	12,992.56 (-)6.20
	Reduction of provision by ₹ 637.25 lakh through surrender in March 2022, due to non receipt of fund from the Government of India and reason for ultimate savings was not intimated (August 2022).			
68	DIGP Range Office (North & East)			
	O	173.26		
	R (-)	9.85	163.41	163.37 (-)0.04
	Reduction of provision by ₹ 9.85 lakh through surrender in March 2022, due to non receipt of fund from the Government of India and reason for ultimate savings was not intimated (August 2022).			
114	Wireless and Computers			
70	Police Wireless Branch			
	O	1,177.83		
	R (-)	90.24	1,087.59	1,087.59 ...
	Reduction of provision by ₹ 90.24 lakh through surrender in March 2022, due to non receipt of fund from the Government of India and reason for ultimate savings was not intimated (August 2022).			
115	Modernisation of Police Force			
19	National Scheme for Modernization of Police and other forces			
	O	1,027.33		
	R (-)	877.44	149.89	46.36 (-)103.53
	Reduction of provision by ₹ 877.44 lakh through surrender in March 2022, due to non receipt of fund from the Government of India and reason for ultimate savings was not intimated (August 2022).			

Grant No. 30 Police contd...

Head	(₹ in lakhs)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
116 Forensic Science				
O	92.91			
R (-)	11.18	81.73	78.07	(-)3.66
	Reduction of provision by ₹ 11.18 lakh through surrender in March 2022, due to non receipt of fund from the Government of India and reason for ultimate savings was due to promotion and transfer of Home Guard and to austerity measures.			
800 Other Expenditure				
76 Upgradation grant recommended by the 10th Finance Commission				
O	26.00			
R (-)	7.98	18.02	18.02	...
	Reduction of provision by ₹ 7.98 lakh through surrender in March 2022, due to non receipt of fund from the Government of India.			
2070 OTHER ADMINISTRATIVE SERVICES				
106 Civil Defence				
60 Establishment				
O	113.45			
R (-)	11.98	101.47	101.21	(-)0.26
	Reduction of provision by ₹ 11.98 lakh through surrender in March 2022, due to non receipt of fund from the Government of India and reason for ultimate savings was not intimated (August 2022).			
107 Home Guards				
60 Establishment				
O	255.81			
R (-)	12.43	243.38	243.51	(+)0.13
	Reduction of provision by ₹ 12.43 lakh through surrender in March 2022, due to non receipt of fund from the Government of India and the reason for ultimate excess was not intimated (August 2022).			

Grant No. 30 Police conclud...

Head	(₹ in lakhs)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
108	Fire Protection and Control			
60	Establishment			
	O	1,598.63		
	R (-)	146.32	1,452.31	1,449.70 (-)2.61
	Reduction of provision by ₹ 146.32 lakh through surrender in March 2022, due to non receipt of fund from the Government of India and the reason for ultimate savings was not intimated (August 2022).			
2055	POLICE			
101	Criminal Investigation and Vigilance			
62	Intelligence Branch			
	O	870.73		
	R	1,803.89	2,674.62	2,674.29 (-)0.33
	Augmentation of provision by ₹ 1,803.89 lakh through re-appropriation in March 2022, due to non receipt of fund from the Government of India and the reason for ultimate savings was not intimated (August 2022).			
800	Other Expenditure			
74	Check-Post Administration (Head Quarter)			
	O	72.73		
	R	22.65	95.38	94.81 (-)0.57
75	Check-Post at Other Places (Expenditure to be reimbursed by Government of India)			
	O	2,080.94		
	R	532.44	2,613.38	2,612.99 (-)0.39
	Augmentation of provision by ₹ 22.65 lakh and ₹ 532.44 lakh through re-appropriation on the above mentioned two sub head in December 2021 & March 2022 was attributed for (i) payment of DA arrear (ii) inter branch transfer and adjustment of advance payment of uniform, drawal of petrol, firewood etc. Reason for ultimate savings of ₹ 0.96 lakh was not intimated (August 2022).			

Grant No. 31 Power

Section and Major Head		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
(₹ in thousands)				
REVENUE				
VOTED				
MAJOR HEAD				
2059 - PUBLIC WORKS				
ORIGINAL	36,62			
SUPPLEMENTARY	...	36,62	36,54	(-)0,08
2216 - HOUSING				
ORIGINAL	31,19			
SUPPLEMENTARY	...	31,19	31,04	(-)0,15
2801 - POWER				
ORIGINAL	2,92,49,18			
SUPPLEMENTARY	...	2,92,49,18	2,84,89,95	(-)7,59,23
2810 - NON-CONVENTIONAL SOURCES OF ENERGY				
ORIGINAL	1,98,71			
SUPPLEMENTARY	...	1,98,71	1,98,71	...
TOTAL VOTED				
Original	2,95,15,70			
Supplementary	...	2,95,15,70	2,87,56,24	(-)7,59,46
Surrendered				7,49,70

Grant No. 31 Power contd...

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

CAPITAL**VOTED**

4801 - CAPITAL OUTLAY ON POWER PROJECTS

ORIGINAL	28,68,12			
SUPPLEMENTARY	76,33,58	1,05,01,70	1,02,63,52	(-)2,38,18
TOTAL VOTED				
Original	28,68,12			
Supplementary	76,33,58	1,05,01,70	1,02,63,52	(-)2,38,18
Surrendered				2,37,12

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

- (i) Actual expenditure of ₹ 28,756.24 lakh under this grant includes unadjusted abstract contingent bill amounting to ₹ 8.65 lakh.
- (ii) In view of final saving of ₹ 759.46 lakh fund of ₹ 749.70 lakh only were anticipated for surrender under the grant which prove inadequate.
- (iii) Saving in the grant occurred under :-

Head

(₹ in lakhs)

		Total Grant	Actual Expenditure	Excess (+) Savings (-)
2059	PUBLIC WORKS			
80	General			
053	Maintenance and Repairs			
60	Work Charged Establishment			
	O	5.49		
	R (-)	0.06	5.43	(-)0.02

Withdrawal of provision of ₹ 0.06 lakh in March 2022 was net effect of surrender of ₹ 0.08 lakh attributed to regularization of Muster Roll employee and re-appropriation of ₹ 0.02 lakh was stated shortfall due to reduction in allocation and new appointment staff under consolidated pay and Muster Roll basis.

Grant No. 31 Power 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	2.21			
R (-)	0.05	2.16	2.07	(-)0.09
Surrender of provision of ₹ 0.05 lakh in March 2022 was attributed due to death of an employee and token provision surrender.				
2801 POWER				
01 Hydel Generation				
052 Machinery and Equipment				
O	0.01			
R (-)	0.01	...	...	...
800 Other expenditure				
61 Rothak Micro Hydel Scheme				
O	0.01			
R (-)	0.01	...	...	...
Entire token provision of ₹ 0.02 lakh under the above mentioned two sub head was anticipated and surrendered.				
63 Lower Lagyap Hydel Project				
O	74.50			
R (-)	0.17	74.33	73.53	(-)0.80
Surrender of provision of ₹ 0.17 lakh in March 2022 was attributed to death of an employee.				
65 Chaten Hydel Scheme				
O	0.01			
R (-)	0.01	...	...	...
66 Rimbi Hydel Scheme State-II				
O	4.57			
R (-)	0.01	4.56	4.55	(-)0.01
Entire token provision of ₹ 0.02 lakh under the above mentioned two sub head was anticipated and surrendered.				

Grant No. 31 Power contd...

Head	(₹ in lakhs)			
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
70	Kalez Khola Hydel Project			
	O	19.52		
	R	0.04	19.56	18.99 (-)0.57
	Augmentation of provision of ₹ 0.04 lakh in March 2022 through re-appropriation was attributed to transfer of staff to the West District.			
05	Transmission and Distribution			
800	Other expenditure Each Transmission/Distribution Scheme			
63	Maintenance and Repairs			
	O	2,887.74		
	R (-)	3.75	2,883.99	2,884.35 (+)0.36
	Withdrawal of provision of ₹ 3.75 lakh in August 2021, February and March 2022 through surrender/re-appropriation was attributed to transfer of staff and to meet the expenses for new created circle at Soreng. Reason for ultimate excess of ₹ 0.36 lakh has not been intimated (August 2022).			
80	General			
001	Direction and Administration			
	O	17,309.89		
	R (-)	580.33	16,729.56	16,724.85 (-)4.71
60	Sub-Divisional Establishments			
	O	789.78		
	R (-)	140.57	649.21	649.21 ...
	Surrender of provision of ₹ 720.90 lakh in March 2022 under mentioned above two sub-head was attributed to austerity measure adopted by the Government and retirement of employees. Reason for ultimate saving of ₹ 4.71 lakh was not intimated (August 2022).			
103	Administration of Energy Conservation Act, 2001			
	O	25.00		
	R (-)	25.00	...	... ..
	Entire provision of ₹ 25.00 lakh surrender in March 2022 was stated due to non claim of fund provided.			

Grant No. 31 Power concld...

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

Saving mentioned in note (iii) above was partly counter balanced by excess as under :-

2801	POWER				
01	Hydel Generation				
800	Other expenditure				
62	Rimbi Micro Hydel Scheme				
	O	13.80			
	R	0.23	14.03	14.01	(-)0.02

Additional provision of ₹ 0.23 lakh was made in March 2022 through re-appropriation for making fund available appoint of staff under consolidated pay and Muster Roll basis.

Capital**Voted**

(i) **Out of saving of ₹ 238.19 lakh an amount of ₹ 237.12 lakh was anticipated and surrendered prove unrealistic.**

(ii) **Saving in the grant occurred under :-**

4801	CAPITAL OUTLAY ON POWER PROJECTS				
05	Transmission and Distribution				
800	Other expenditure				
47	Schemes under North Eastern Council (NEC)				
	O	989.36			
	S	209.09			
	R (-)	237.12	961.33	961.26	(-)0.07

Actual expenditure of ₹ 961.26 lakh did not even reached even original provision of ₹ 989.36 lakh supplementary demand of ₹ 209.09 lakh obtained in March 2022 proved un-necessary. Further, surrender of ₹ 237.12 lakh in March 2022 was attributed to non-receipt of fund from Government of India.

Grant No. 32 Printing and Stationery

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

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

2058 - STATIONERY AND PRINTING

ORIGINAL	13,55,17			
SUPPLEMENTARY	...	13,55,17	13,47,73	(-)7,44
TOTAL VOTED				
Original	13,55,17			
Supplementary	...	13,55,17	13,47,73	(-)7,44
Surrendered				7,27

CAPITAL**VOTED**

4058 - CAPITAL OUTLAY ON STATIONERY AND PRINTING

ORIGINAL	76,00			
SUPPLEMENTARY	...	76,00	76,00	...
TOTAL VOTED				
Original	76,00			
Supplementary	...	76,00	76,00	...
Surrendered				...

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

Grant No. 32 Printing and Stationery concld...

- (i) Actual expenditure of ₹ 1,347.73 lakh under this Grant includes unadjusted abstract contingent bill amounting to ₹ 0.45 lakh.
- (ii) Out of the saving of ₹ 7.44 lakh an amount of ₹ 7.27 lakh was anticipated and surrendered.
- (iii) Saving in the Grant occurred under :-

Head	(₹ in lakhs)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
2058 STATIONERY AND PRINTING				
103 Government Presses				
60 Sikkim Government Press, Gangtok				
O	1,355.17			
R (-)	7.27	1,347.90	1,347.83	(-)0.07

Reduction of provision by ₹ 7.27 lakh through surrender in March 2022 is due to austerly major adopted by the Governmet vide Office Memorandum No.GOS/FIN/ADM/06 dated 1.10.2021. Reason for saving of ₹ 0.07 lakh was not intimated (August 2022).

Grant No. 33 Public Health Engineering

Section and Major Head		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
(₹ in thousands)				
REVENUE				
VOTED				
MAJOR HEAD				
2059 - PUBLIC WORKS				
ORIGINAL	68,88			
SUPPLEMENTARY	15,50	84,38	83,96	(-)0,42
2215 - WATER SUPPLY AND SANITATION				
ORIGINAL	42,81,08			
SUPPLEMENTARY	1,25,05	44,06,13	42,84,68	(-)1,21,45
2216 - HOUSING				
ORIGINAL	80,72			
SUPPLEMENTARY	6,00	86,72	85,60	(-)1,12
TOTAL VOTED				
Original	44,30,68			
Supplementary	1,46,55	45,77,23	44,54,24	(-)1,22,99
Surrendered				1,17,56
CAPITAL				
VOTED				
4215 - CAPITAL OUTLAY ON WATER SUPPLY AND SANITATION				
ORIGINAL	1,48,01,80			
SUPPLEMENTARY	11,10,26	1,59,12,06	63,92,97	(-)95,19,09

Grant No. 33 Public Health Engineering contd...

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

TOTAL VOTED

Original	1,48,01,80			
Supplementary	11,10,26	1,59,12,06	63,92,96	(-)95,19,10
Surrendered				91,19,05

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

- (i) **Actual expenditure of ₹ 4,454.24 lakh under this grant includes unadjusted contingent bill amounting to ₹ 0.42 lakh.**
- (ii) **Out of saving of ₹ 122.99 lakh an amount of ₹ 117.56 was anticipated and surrendered.**

Head

		Total Grant	(₹ in lakhs)	
			Actual Expenditure	Excess (+) Savings (-)
2059	PUBLIC WORKS			
01	Office Buildings			
053	Maintenance and Repairs			
61	Other Maintenance Expenditure			
	O	52.80		
	R (-)	0.05	52.75	(-)0.02
	Reduction of provision ₹ 0.05 lakh through surrender which could not be avoided, marginal over all saving.			
2215	WATER SUPPLY AND SANITATION			
01	Water Supply			
001	Direction and Administration			
34	P.H.E. Department			
	O	3,598.56		
	S	9.45		
	R (-)	116.66	3,491.35	(-)0.41
	Augmentation of provision by ₹ 9.45 lakh through supplementary demand in January 2022 and finally reduction in provision by ₹ 116.66 lakh through surrender. Surrender stated to be due to excess allocation of central share fund, non posting of Divisional Engineer in North Sikkim, transfer of officers and austerity measures levied by the Finance Department.			

Grant No. 33 Public Health Engineering contd...

Head	(₹ in lakhs)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
101 Urban water supply programmes				
60 Maintenance and Repairs				
O	659.47			
S	108.10			
R (-)	0.02	767.55	766.02	(-).1.53

Augmentation of provision by ₹ 108.10 lakh through supplementary demand in January 2022 and finally reduction in provision by ₹ 0.02 lakh through surrender. Surrender occurred due to cut imposed by Finance Department.

2216 HOUSING				
05 General Pool Accomodation				
053 Maintenance and Repairs				
61 Other Maintenance Expenditure				
O	59.44			
R (-)	0.83	58.61	58.61	...

Reduction of provision by ₹ 0.83 lakh through surrender due to cut imposed by Finance Department.

Capital**Voted**

4215 CAPITAL OUTLAY ON WATER SUPPLY AND SANITATION				
01 Water Supply				
101 Urban Water Supply				
71 Schemes under 10% Lumpsum Provision for NE States including Sikkim (100%CSS)				
O	1,043.54			
R (-)	217.12	826.42	826.42	...

Reduction of provision by ₹ 217.12 lakh through surrender. Reason for ultimate surrender was due to physical progress couldn't be achieved as anticipated.

Grant No. 33 Public Health Engineering concl...

Head	(₹ in lakhs)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
72	Water Supply Scheme for South District			
	O	1,212.75		
	R (-)	178.55	1,034.20	1,034.19 (-)0.01
	Reduction of provision by ₹ 178.55 lakh through surrender due to Scheme closed, work completed and central share not received from Government of India.			
73	Water Supply Scheme for East District			
	O	840.59		
	R (-)	203.63	636.96	636.94 (-)0.02
74	Water Supply Scheme for West District			
	O	3,150.30		
	S	1,000.00		
	R (-)	2,740.16	1,410.14	1,010.14 (-)400.00
	Augmentation of provision by ₹ 1,000.00 lakh through supplementary demand in January 2022. The provision was finally reduced by ₹ 2,740.16 lakh through surrender due to project being funded from other source, closed of scheme and central share fund from Government of India was not released. Reason for ultimate saving of ₹ 400.00 lakh was not intimated (August 2022).			
02	Sewerage and Sanitation			
106	Sewerage Services			
62	Drainage and Sewerage system in South District			
	O	8,149.59		
	R (-)	5,779.59	2,370.00	2,370.00 ...
	Reduction of provision by ₹ 5,779.59 lakh through surrender due to fund used from other head hence this amount was surrendered and not released of remaining central share fund from Government of India.			

Appropriation: Public Service Commission concl...

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

2051 PUBLIC SERVICE COMMISSION
 102 State Public Service Commission (Charged)
 60 Establishment

Head	(₹ in lakhs)			
	Total Appropriation	Actual Expenditure	Excess (+) Savings (-)	
<i>O</i>	<i>671.48</i>			
<i>R (-)</i>	<i>100.02</i>	<i>571.46</i>	<i>571.46</i>	<i>...</i>

Withdrawal of provision by ₹ 100.02 lakh through surrender in March 2022 was due to the transfer of Additional Director (IT) and Senior Accounts Officer and lesser number of medical re-imbusement than anticipated, regularisation of 4 Group-D employees, nil tour due to COVID-19 pandemic, unavailability of resource 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)			
REVENUE			
VOTED			
MAJOR HEAD			
2059 - PUBLIC WORKS			
ORIGINAL	1,04,66		
SUPPLEMENTARY	...	1,04,66	6,26 (-)98,40
3054 - ROADS AND BRIDGES			
ORIGINAL	2,53,50,37		
SUPPLEMENTARY	16,40	2,53,66,77	22,38,74 (-)29,88,03
TOTAL VOTED			
Original	2,54,55,03		
Supplementary	16,40	2,54,71,43	2,23,85,00 (-)30,86,43
Surrendered			19,12,09
CAPITAL			
VOTED			
5054 - CAPITAL OUTLAY ON ROADS AND BRIDGES			
ORIGINAL	2,83,62,07		
SUPPLEMENTARY	56,71,52	3,40,33,59	2,02,29,09 (-)1,38,04,50
TOTAL VOTED			
Original	2,83,62,07		
Supplementary	56,71,52	3,40,33,59	2,02,29,09 (-)1,38,04,50
Surrendered			76,36,70

Grant No. 34 Roads and Bridges contd...

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

- (i) **Actual expenditure of ₹ 22,385.00 lakh under this grant includes unadjusted abstract contingent bill amounting ₹ 0.59 lakh.**
- (ii) **Out of saving of ₹ 3,086.43 lakh an amount of ₹ 1,912.09 lakh was anticipated and surrendered.**
- (iii) **Total expenditure under this grant in Revenue side ₹ 22,385.00 lakh did not even reached up to the original provision of ₹ 25,455.03 lakh. Supplementary provision of ₹ 16.40 lakh obtained in January 2022 & March 2022.**

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 (-)	4.66	...	...
	Surrender of entire provision of ₹ 4.66 lakh in March 2022 due to compliance of austerity measures levied by the Finance Department.			
799	Suspense			
35	Roads and Bridges Department			
	O	100.00		
	R (-)	93.74	6.26	6.26
	Reduction of provision by ₹ 93.74 lakh through surrender due to austerity measures imposed.			
3054	ROADS AND BRIDGES			
04	District and Other Roads			
105	Maintenance and Repairs			
60	WorkCharged Establishment			
	O	4,526.91		
	R (-)	32.77	4,494.14	4,494.13
	Reduction of provision by ₹ 32.77 lakh through surrender due to absent of Muster Roll employees			

Grant No. 34 Roads and Bridges contd...

Head		(₹ in lakhs)		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
61	Other Maintenance Expenditure			
	O	2,318.99		
	S	16.40		
	R (-)	50.70	2,284.69	1,760.28 (-)524.41
	Augmentation of provision by ₹ 16.40 lakh through supplementary demand in January 2022 and the provision was reduced by ₹ 50.70 lakh through surrender due to compliance of Austerity measure levied by the Finance Department. Reason of ultimate saving of ₹ 5,24.41 lakh was not intimated (August 2022).			
797	Transfer to Reserve Fund/Deposit Accounts			
	O	3,000.00		
	R (-)	422.00	2,578.00	2,578.00 ...
	Reduction of provision by ₹ 422.00 lakh through surrender due to non receipt of fund from Government of India.			
80	General			
001	Direction and Administration			
35	Roads and Bridges Department			
	O	15,373.71		
	R (-)	1,283.95	14,089.76	14,088.32 (-)1.44
	The provision was reduced by ₹ 1,283.95 lakh through surrender due to compliance of Austerity measures levied by the Finance Department. Reason for ultimate saving was due to returned of bills by Pay and Accounts Office.			
052	Machinery and Equipment			
71	Maintenance & Repair Road Machineries			
	O	127.76		
	R (-)	24.27	103.49	103.49 ...
	Reduction of provision by ₹ 24.27 lakh through surrender due to compliance of austerity measures levied by the Finance Department.			

Grant No. 34 Roads and Bridges contd...

Capital**Voted**

- (i) **Out of saving of ₹ 13,804.50 lakh in capital section an amount of ₹ 7,636.70 lakh was anticipated and surrendered.**
- (ii) **The expenditure did not reach even to the original budget provision of ₹ 28,362.07 lakh. Supplementary provision of ₹ 1,100.00 lakh obtained in January 2022 and ₹ 4,587.92 lakh obtained in March 2022 proved unnecessary.**
- (iii) **Substantial saving in the grant occurred under :-**

Head	(₹ in lakhs)		
	Total Grant	Actual Expenditure	Excess (+) Savings (-)
5054 CAPITAL OUTLAY ON ROADS AND BRIDGES			
04 District & Other Roads			
101 Bridges			
61 Construction of Steel Beidge of Snagkhola-Sumin Road (East)			
O	0.01		
R (-)	0.01	...	...
			Reduction of provision by ₹ 0.01 lakh through surrender was without any specific reason.
68 Construction of Steel Bridge in South Sikkim			
O	440.00		
R (-)	440.00	...	...
			Reduction of provision by ₹ 440.00 lakh through surrender due to non- receipt of anticipated funds from Government of India.
71 Construction of Bridges in East Sikkim			
O	350.00		
R (-)	350.00	...	...
			Withdrawal of provision of ₹ 350.00 lakh through surrender due to non- receipt of anticipated funds from Government of India.
72 Construction of Bridges in North Sikkim			
O	5,000.00		
R (-)	5,000.00	...	...
			Withdrawal of provision of ₹ 5,000.00 lakh through surrender due to non- receipt of anticipated funds from Government of India.

Grant No. 34 Roads and Bridges conclud...

Head	(₹ in lakhs)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
337 Road Works				
60 District Roads				
O	19,210.26			
S	5,671.52			
R (-)	1,760.75	23,121.03	22,120.86	(-)1,000.17
Augmentation of provision by ₹ 5,671.52 lakh through supplementary demand in January 2022. The provision was further decreased by ₹ 1,760.75 lakh through surrender was due to non receipt of anticipated funds from Government of India. Reason for ultimate saving of ₹ 1,000.17 lakh was due to non receipt of fund.				
62 New Schemes under NABARD				
O	0.16			
R (-)	0.16	...	...	...
Reduction of provision by ₹ 0.16 lakh through surrender due to token provision surrendered.				
05 Roads of Interstate or Economic Importance				
337 Road Works				
60 District Roads				
O	0.03			
R (-)	0.03	...	...	...
Reduction of entire provision of ₹ 0.03 lake through surrender without any specific reason.				
61 Schemes Funded under Sikkim Transport Infrastructure Development Fund				
O	2,361.61			
R (-)	85.75	2,275.86	2,275.85	(-)0.01
Reduction of provision of ₹ 85.75 lakh through surrender stated to be due to curtailment of allocated fund.				

Grant No. 35 Rural Development

Section and Major Head		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
(₹ in thousands)				
REVENUE				
VOTED				
MAJOR HEAD				
2059 - PUBLIC WORKS				
ORIGINAL	90,10			
SUPPLEMENTARY	...	90,10	72,22	(-)17,88
2215 - WATER SUPPLY AND SANITATION				
ORIGINAL	26,30,52			
SUPPLEMENTARY	...	26,30,52	21,38,62	(-)4,91,90
2216 - HOUSING				
ORIGINAL	1,33,13,50			
SUPPLEMENTARY	75,00	1,33,88,50	1,08,11,37	(-)25,77,13
2501 - SPECIAL PROGRAMMES FOR RURAL DEVELOPMENT				
ORIGINAL	87,98,55			
SUPPLEMENTARY	0,04	8,98,59	85,07,17	(-)2,91,42
2505 - RURAL EMPLOYMENT				
ORIGINAL	76,59,29			
SUPPLEMENTARY	1,87,00	78,46,29	68,83,54	(-)9,62,75
2515 - OTHER RURAL DEVELOPMENT PROGRAMMES				
ORIGINAL	16,00,24			
SUPPLEMENTARY	...	16,00,24	10,02,86	(-)5,97,38

Grant No. 35 Rural Development contd...

Section and Major Head		Total Grant / Appropriation	Actual Expenditure	Excess (+) Saving (-)
(₹ in thousands)				
3054 - ROADS AND BRIDGES				
ORIGINAL	28,73,85			
SUPPLEMENTARY	...	28,73,85	23,75,01	(-)4,98,84
TOTAL VOTED				
Original	3,69,66,05			
Supplementary	2,62,04	3,72,28,09	3,17,90,78	(-)54,37,31
Surrendered				53,94,84
CAPITAL				
VOTED				
4215 - CAPITAL OUTLAY ON WATER SUPPLY AND SANITATION				
ORIGINAL	1,09,64,94			
SUPPLEMENTARY	10,00,00	1,19,64,94	47,29,66	(-)72,35,28
4216 - CAPITAL OUTLAY ON HOUSING				
ORIGINAL	9,83,87			
SUPPLEMENTARY	...	9,83,87	9,83,87	...
4515 - CAPITAL OUTLAY ON OTHER RURAL DEVELOPMENT PROGRAMMES				
ORIGINAL	28,06,27			
SUPPLEMENTARY	...	28,06,27	5,33,39	(-)22,72,88
5054 - CAPITAL OUTLAY ON ROADS AND BRIDGES				
ORIGINAL	5,37,20,16			
SUPPLEMENTARY	...	5,37,20,16	1,35,71,63	(-)4,01,48,53
TOTAL VOTED				
Original	6,84,75,24			
Supplementary	10,00,00	6,94,75,24	1,98,18,55	(-)4,96,56,69
Surrendered				4,96,56,35

Grant No. 35 Rural Development contd...

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

- (i) Actual expenditure of ₹ 31,790.78 lakh under Revenue Section of this grant include unadjusted Abstract Contingent bill amounting to ₹ 3,922.67 lakh.
- (ii) Out of savings of ₹ 5,437.31 lakh an amount of ₹ 5,394.84 lakh was anticipated and surrendered prove inadequate.
- (iii) Total expenditure under this grant in Revenue side ₹ 31,790.78 lakh under this Grant did not even reached up to the original provision of ₹ 36,966.05 lakh. The supplementary provision of ₹ 262.04 lakh obtained in January 2022 proved unnecessary and could have been restricted to token demand.
- (iv) This is eighth year succession that the grant under revenue section closed with saving, pointing to over estimation and defective budgeting. The persistent savings for last five years are detailed below :-

(₹ in lakh)

Year	Total Grant	Actual Expenditure	Savings (-)
2016-17	29,677.94	28,427.60	(-) 1,250.34
2017-18	28,042.93	20,979.25	(-) 7,063.68
2018-19	47,212.15	33,916.80	(-) 13,295.35
2019-20	25,565.98	20,613.24	(-) 4,952.74
2020-21	35,460.41	26,086.24	(-) 9,374.17

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

Head

(₹ in lakhs)

	Total Grant	Actual Expenditure	Excess (+) Savings (-)
2059 PUBLIC WORKS			
80 General			
053 Maintenance and Repairs			
81 Other Maintenance Expenditure			
O	90.10		
R (-)	17.88	72.22	72.22 ...

Surrender of provision of ₹ 17.88 lakh in March 2022 was attributed 50 per cent relaxation for certain works was provided by Finance Department.

Grant No. 35 Rural Development contd...

Head	(₹ in lakhs)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
2215 WATER SUPPLY AND SANITATION				
01 Water Supply				
102 Rural water supply programmes				
36 Rural Development Department				
O	24.92			
R (-)	16.26	8.66	8.66	...
Surrender of provision of ₹ 16.26 lakh in March 2022 was attributed to 50 per cent cut imposed by the Government and non-receipt of bills.				
02 Sewerage and Sanitation				
105 Sanitation Services				
81 Swachh Bharat Mission (Gramin)(SBM)				
O	1,050.00			
R (-)	551.40	498.60	498.60	...
Surrender of provision of ₹ 551.40 lakh in March 2022 was stated due to non-receipt of fund from Government of India.				
2216 HOUSING				
03 Rural Housing				
800 Other expenditure				
35 Rural Development Department				
O	10,975.73			
S	75.00			
R (-)	296.65	10,754.08	10,754.08	...
Additional provision of ₹ 75.00 lakh made through supplementary demand obtained in January 2022 proved unnecessary the actual expenditure even did not reached up original provision and surrender provision of ₹ 296.65 lakh was attributed to non-receipt of bills from State Trading Corporation of Sikkim.				
37 Pradhan Mantri Awas Yojana(PMAY)				
O	2,337.77			
R (-)	2,280.48	57.29	57.29	...
Withdrawal of provision of ₹ 2,280.48 lakh through surrender/re-appropriation in March 2022 was attributed to non receipt of fund from government of India.				

Grant No. 35 Rural Development contd...

Head	(₹ in lakhs)			
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
2501	SPECIAL PROGRAMMES FOR RURAL DEVELOPMENT			
01	Integrated Rural Development programme			
001	Direction and Administration			
45	East District			
	O	2,800.34		
	R (-)	59.72	2,740.62	2,741.16 (+)0.54
46	West District			
	O	2,346.02		
	S	0.04		
	R (-)	45.84	2,300.22	2,302.26 (+)2.04
47	North District			
	O	839.48		
	R (-)	45.11	794.37	798.53 (+)4.16
48	South District			
	O	2,499.72		
	R (-)	147.12	2,352.60	2,365.32 (+)12.72
	Withdrawal of provision of ₹ 297.79 lakh in July, November 2021 and March 2022 under mentioned above four sub-heads through surrender/re-appropriation was attributed to cut imposed by the Government, reduction of 4 per cent made for Su-Swastha Scheme, transfer of staff and new appointment under Department of Personnel. Reason of ultimate excess of ₹ 19.46 lakh was assigned without specific reason.			
800	Other expenditure			
36	Rural Development Department			
	O	312.99		
	R (-)	12.75	300.24	300.24 ...
	Surrender of provision of ₹ 12.75 lakh in March 2022 was attributed to non-receipt of Central Share from Government of India.			

Grant No. 35 Rural Development contd...

Head	(₹ in lakhs)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
2505 RURAL EMPLOYMENT				
01 National Programmes				
702 Jawahar Rojgar Yojana				
37 National Rural Livelihood Mission (NRLM)				
O	4,097.88			
R (-)	2,843.04	1,254.84	1,254.84	...
2515 OTHER RURAL DEVELOPMENT PROGRAMMES				
101 Panchayati Raj				
34 Rashtriya Gram Swaraj Abhiyan (RGSA)				
O	1,081.00			
R (-)	596.78	484.22	484.22	...
102 Community Development				
45 East District				
O	6.30			
R (-)	0.60	5.70	5.70	...
Surrender of provision of ₹ 3,440.42 lakh in March 2022 under the mentioned above three sub-heads was attributed to non receipt of Central share from Government of India.				
3054 ROADS AND BRIDGES				
04 District and Other Roads				
337 Road Works				
36 Rural Development Department				
O	237.50			
R (-)	107.98	129.52	1,29.52	...
Surrender of provision of ₹ 107.98 lakh in March 2022 was attributed to non-receipt of Central share from Government of India.				

Grant No. 35 Rural Development contd...

Head	(₹ in lakhs)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
80	General			
001	Direction and Administration			
36	Rural Development Department			
	O	2,005.50		
	R (-)	311.48	1,694.02	1,687.85 (-)6.17
	Withdrawal of provision of ₹ 311.48 lakh in July, November 2021 and March 2022 though surrender/re-appropriation was attributed to cut imposed by the Government, 4 per cent reduction made for Su-Swastha Yojana, transfer of staff and new appointment under Department of Personnel. Reason for ultimate saving of ₹ 6.17 lakh assigned without any specific reason.			
799	Suspense			
36	Rural Development Department			
	O	50.00		
	R (-)	34.80	15.20	-41.88 (-)57.08
	Surrender of provision of ₹ 34.80 lakh in March 2022 was attributed to cut imposed by the Government. Reason for ultimate saving of ₹ 57.08 lakh assigned without proper reason.			
2215	WATER SUPPLY AND SANITATION			
01	Water Supply			
001	Direction and Administration			
36	Rural Development Department			
	O	1,555.60		
	R	70.74	1,626.34	1,631.35 (+)5.01
	Additional provision of ₹ 70.74 lakh was net effect of re-appropriation of ₹ 185.50 lakh in December 2021, March 2022 and surrender of ₹ 114.76 lakh was attributed to payment of medical advance, wages and new appointment by Department of Personnel. Reason for ultimate excess of ₹ 5.01 lakh assigned without any reason.			

Grant No. 35 Rural Development contd...

Head	(₹ in lakhs)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
2505 RURAL EMPLOYMENT				
60 Other Programmes				
703 Employment Assurance Scheme				
34 National Rural Employment Guarantee Scheme				
O	3,561.41			
S	187.00			
R	1,880.29	5,628.70	5,628.70	...
Additional provision of ₹ 1,880.29 lakh was made in March 2022 through re-appropriation for more requirement under state share comparing to release of central share of fund release in excess.				
3054 ROADS AND BRIDGES				
04 District and Other Roads				
105 Maintenance and Repairs				
60 WorkCharged Establishment				
O	580.85			
R	22.02	602.87	599.52	(-3.35)
Additional provision of ₹ 22.02 lakh in March 2022 was net effect of re-appropriation of ₹ 23.01 lakh and surrender of ₹ 0.99 lakh was attributed to new appointment by Department of Personnel under head wages.				

Capital**Voted**

- (i) **Out of saving of ₹ 49,656.69 lakh an amount of ₹ 49,656.35 lakh anticipated and surrender.**
- (ii) **Actual expenditure incurred ₹ 19,818.55 lakh under the grant capital side did not reached upto the original provision of ₹ 69,505.24 lakh .The supplementary provision of ₹ 1,000.00 lakh obtained in March 2022 proved unnecessary and could have been restricted token demand.**

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

(iii) Saving occurred mainly under :-

Head	(₹ in lakhs)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
4215	CAPITAL OUTLAY ON WATER SUPPLY AND SANITATION			
01	Water Supply			
102	Rural Water Supply			
36	Rural Development Department			
	O	494.94		
	R (-)	354.94	140.00	110.00 (-)30.00
	Withdrawal of provision of ₹ 354.94 lakh in December 2021 and March 2022 through surrender/re-appropriation was attributed to non clarity in processing of transfer entry order to receipt head of Non Lapsable Central Pool of Resources. Reason for ultimate saving of ₹ 30.00 lakh was assigned without any reason.			
40	National Rural Drinking Water Programme (NRDWP)			
	O	10,500.00		
	S	1,000.00		
	R (-)	6,880.00	4,620.00	4,619.66 (-)0.34
	Surrender of provision of ₹ 6,880.00 lakh in March 2022 was attributed to central share of ₹ 163.59 lakh was received directly into State Nodal Agency.			
4515	CAPITAL OUTLAY ON OTHER RURAL DEVELOPMENT PROGRAMMES			
101	Panchayati Raj			
36	Rural Development Department			
	O	160.00		
	R (-)	62.61	97.39	97.39 ...
102	Community Development			
	O	2,330.00		
	R (-)	2,194.00	136.00	136.00 ...

Grant No. 35 Rural Development concl...

Head	(₹ in lakhs)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
103 Rural Development				
O	316.27			
R (-)	16.27	300.00	300.00	...
Withdrawal of provision of ₹ 2,272.88 lakh in March 2022 was made through surrender/re-appropriation under the mentioned above three sub-head was due to non-receipt of bill and to meet the state share of Pradhan Mantri Gram Sadak Yojana compared with Central fund release.				
5054 CAPITAL OUTLAY ON ROADS AND BRIDGES				
04 District & Other Roads				
101 Bridges				
50 Infrastructure Development for Destinations and Circuits				
O	66.16			
R (-)	17.53	48.63	48.63	...
Surrender of provision of ₹ 17.53 lakh in March 2022 was due to non-receipt of bills.				
337 Road Works				
35 Pradhan Mantri Gram Sadak Yojana (PMGSY)				
O	53,208.00			
R (-)	40,073.00	13,135.00	13,135.00	...
Withdrawal of provision of ₹ 40,073.00 lakh in December 2021 and March 2022 was made through surrender/re-appropriation due to non-receipt of fund from Government of India and requirement under state share compare to central share fund release in excess.				
36 Rural Development Department				
O	446.00			
R (-)	58.00	388.00	388.00	...
Withdrawal of provision of ₹ 58.00 lakh in March 2022 through re-appropriation due to meet the state share of Pradhan Mantri Gram Sadak Yojana.				

Grant No. 36 Science and Technology

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

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

3425 - OTHER SCIENTIFIC RESEARCH

ORIGINAL	19,46,04			
SUPPLEMENTARY	2,10	19,48,14	18,25,10	(-)1,23,04
TOTAL VOTED				
Original	19,46,04			
Supplementary	2,10	19,48,14	18,25,10	(-)1,23,04
Surrendered				1,14,93

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

- (i) **Actual expenditure of ₹ 1,825.10 lakh under this Grant.**
- (ii) **Out of saving of ₹ 123.04 lakh an amount of ₹ 114.93 lakh was anticipated and surrendered.**
- (iii) **Total expenditure under this grant in Revenue side ₹ 1,825.10 lakh did not even reached up to the original provision of ₹ 1,946.04 lakh. Supplementary provision of ₹ 2.10 lakh obtained in January 2022 proved excessive which could have been restricted to token demand.**

Grant No. 36 Science and Technology concld...

Head	(₹ in lakhs)			Excess (+) Savings (-)
	Total Grant	Actual Expenditure		
3425 OTHER SCIENTIFIC RESEARCH				
60 Other Expenditure				
001 Direction and Administration				
37 Science and Technology Department				
O	604.04			
S	2.10			
R (-)	38.43	567.71	559.60	(-8.11)
<p>Original provision augmented to ₹ 2.10 lakh through supplementary demand in January 2022 is due to payment of wages. The provision was finally reduced by ₹ 38.43 lakh through surrender stated to be due to Reduction of provision by ₹ 34.79 lakh through surrender due to austerity measures adopted by the Government vide Office Memorandum No.GOS/FIN/06 dated 01/10/2021 there were 50 per cent cut in the original grant under Revenue Expenditure.</p>				
200 Assistance to Other Scientific bodies				
60 State Council of Science and Technology				
O	173.00			
R (-)	76.50	96.50	96.50	...
<p>Reduction of provision by ₹ 76.50 lakh through surrender in March 2022 due to austerity measures adopted by the Government vide Office Memorandum No.GOS/FIN/06 dated 01/10/2021 there were 50 per cent cut in the original grant under Revenue Expenditure.</p>				

Grant No. 37 Transport Department

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

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

3055 - ROAD TRANSPORT

ORIGINAL	73,52,20			
SUPPLEMENTARY	...	73,52,20	71,65,59	(-)1,86,61
TOTAL VOTED				
Original	73,52,20			
Supplementary	...	73,52,20	71,65,59	(-)1,86,61
Surrendered				1,86,20

CAPITAL**VOTED**

5055 - CAPITAL OUTLAY ON ROAD TRANSPORT

ORIGINAL	5,00,00			
SUPPLEMENTARY	...	5,00,00	5,00,00	...
TOTAL VOTED				
Original	5,00,00			
Supplementary	...	5,00,00	5,00,00	...
Surrendered				...

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

Grant No. 37 Transport Department concld...

(i) **Out of saving of ₹ 186.61 lakh an amount of ₹ 186.20 lakh was anticipated and surrendered.**

Head	(₹ in lakhs)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
3055 ROAD TRANSPORT				
201 Sikkim Nationalised Transport				
60 Management				
O	1,037.67			
R (-)	26.76	1,010.91	1,010.73	(-)0.18
				Reduction of provision by ₹ 26.76 lakh through surrender was due to imposition of austerity measures.
61 Operation				
O	6,009.08			
R (-)	155.72	5,853.36	5,853.35	(-)0.01
				Surrender of provision by ₹ 155.72 lakh was due to transfer and retirement of officers and staffs.
63 Maintenance and Repairs				
O	250.00			
R (-)	0.27	249.73	249.73	...
64 Buildings				
O	10.45			
R (-)	3.45	7.00	7.00	...
				Surrender of ₹ 3.72 lakh of above mentioned two heads are due to imposition of austerity measures.

Grant No. 38 Social Justice and Welfare

Section and Major Head	Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
(₹ in thousands)			
REVENUE			
VOTED			
MAJOR HEAD			
2225 - WELFARE OF SCEDULED CASTES,SCEDULED TRIBES AND OTHER BACKWARD CLASSES			
ORIGINAL	1,39,79,45		
SUPPLEMENTARY	25,00	1,40,04,45	1,13,35,16 (-)26,69,29
2235 - SOCIAL SECURITY AND WELFARE			
ORIGINAL	1,56,90,53		
SUPPLEMENTARY	85,76	1,57,76,29	1,21,56,76 (-)36,19,53
2236 - NUTRITION			
ORIGINAL	31,20,14		
SUPPLEMENTARY	...	31,20,14	22,54,93 (-)8,65,21
2515 - OTHER RURAL DEVELOPMENT PROGRAMMES			
ORIGINAL	50,00		
SUPPLEMENTARY	...	50,00	50,00 ...
TOTAL VOTED			
Original	3,28,40,12		
Supplementary	1,10,76	3,29,50,88	2,57,96,84 (-)71,54,04
Surrendered			69,05,10

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

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

CAPITAL**VOTED**

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

ORIGINAL	50,00			
SUPPLEMENTARY	...	50,00	49,82	(-)0,18

4225 - CAPITAL OUTLAY ON WELFARE OF SC/ST/OBC

ORIGINAL	19,62,65			
SUPPLEMENTARY	...	19,62,65	9,35,25	(-)10,27,40

4235 - CAPITAL OUTLAY ON SOCIAL SECURITY AND WELFARE

ORIGINAL	7,49,60			
SUPPLEMENTARY	5,62,12	13,11,72	12,56,93	(-)54,79

TOTAL VOTED

Original	27,62,25			
Supplementary	5,62,12	33,24,37	22,42,00	(-)10,82,37
Surrendered				10,77,67

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

- (i) Actual expenditure of ₹ 25,796.84 lakh under this Grant includes unadjusted abstract contingent bill amounting to ₹ 24.62 lakh.
- (ii) Out of the saving of ₹ 7,154.04 lakh an amount of ₹ 6,905.10 lakh was anticipated and surrendered.
- (iii) Total expenditure under this Grant in Revenue side is ₹ 25,796.84 lakh did not even reached up to the original provision of ₹ 32,840.12 lakh. Supplementary provision of ₹ 110.76 lakh obtained in January 2022 proved excessive which could have been restricted to original provision.

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

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

Year	Total Grant	Actual Expenditure	(₹ in lakhs)	
				Saving (-)
2016-17	14,693.72	9,809.02		(-) 4,884.70
2017-18	17,512.52	11,848.48		(-) 5,664.04
2018-19	20,635.86	18,138.59		(-) 2,497.27
2019-20	24,959.34	19,168.66		(-) 5,820.68
2020-21	32,950.88	25,796.84		(-) 7,154.04

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

Head	Total Grant	(₹ in lakhs)		
		Actual Expenditure	Excess (+) Savings (-)	
2225 WELFARE OF SCHEDULE CASTES, SCHEDULE TRIBES AND OTHER BACKWARD CLASSES				
01 Welfare of Scheduled Castes				
277 Education				
61 Educational Support				
O	2.87			
R (-)	1.10	1.77	1.77	...
Reduction of provision by ₹ 1.10 lakh in March 2022 through surrender due to non-receipt of beneficiaries/applicants.				
793 Special Central Assistance for Scheduled Castes Component Plan				
O	800.00			
R (-)	482.29	317.71	317.71	...
Reduction of provision by ₹ 482.29 in March 2022 through surrender was due to funds not received from Ministry, Government of India under Special Central Assistance to Schedule Caste Sub-Plan financial year 2021-22.				

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

Head	(₹ in lakhs)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
02 Welfare of Scheduled Tribes				
001 Direction and Administration				
60 Establishment				
O	388.74			
R (-)	0.38	388.36	388.45	(+)0.09
	Reduction of provision by ₹ 0.38 lakh through surrender in March 2022 due to the bill not placed. Reason for eventual excess of ₹ 0.09 lakh was not intimated in (August 2022).			
794 Special Central Assistance for Tribal sub-plan				
62 Tribal Sub Plan Central Plan Schemes				
O	4,751.00			
R (-)	2,660.34	2,090.66	2,090.66	...
	Reduction of provision by ₹ 2,660.34 lakh in March 2022 was the net effect of ₹ 2,200.00 lakh through re-appropriation due to non receipt of bills and by ₹ 460.34 through surrender was due to funds not received from Ministry, Government of India for Special Central Assistance to Tribal Sub-Scheme financial year 2021-22 and also the funds not received from Ministry, Government of India for Tribal Research Institute, Revenue financial year 2021-22.			
796 Tribal Area Sub Plan (STP)				
71 Grants-in-aid under 1st proviso to Article 275(1) of the Constitution of India				
O	1,700.00			
R (-)	945.90	754.10	754.10	...
	Reduction of provision by ₹ 945.90 lakh in March 2022 was the net effect of ₹ 600.00 lakh through re-appropriation due to non-receipt of resource and by ₹ 345.90 lakh through surrender due to funds not received from Ministry, Government of India for Tribal Research Institute, Capital financial year 2021-22.			
72 Umbrella Programme for Development and Marketing of Tribal Products/Produce				
O	25.00			
R (-)	1.33	23.67	23.67	...
	Reduction of provision by ₹ 1.33 lakh in March 2022 through surrender due to the Project winded up within the limit, unspent balance with Finance Department was nil.			

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

Head	(₹ in lakhs)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
03 Welfare of Backward Classes				
277 Education				
43 Scheme for Development of OBC and DNT and Semi Nomadic Tribes				
O	568.00			
R (-)	559.98	8.02	8.02	...
Reduction of provision by ₹ 559.98 lakh in March 2022 through surrender due to fund not received in full from Government of India.				
61 Educational Support				
O	550.00			
R (-)	500.00	50.00	50.00	...
Reduction of provision by ₹ 500.00 lakh through surrender in March 2022 was due to fund not received from Government of India.				
80 General				
800 Other Expenditure				
33 Umbrella Schemes for Development of Minorities				
O	0.03			
R	...	0.03	...	(-)0.03
Reason for ultimate saving of ₹ 0.03 lakh was not intimated in (August 2022).				
42 Scheme for Development of Scheduled Caste				
O	208.60			
R (-)	165.84	42.76	42.75	(-)0.01
Reduction of provision of ₹ 165.84 lakh through surrender in March 2022 was due to the funds not received in full from Government of India and also due to the non receipt of application and beneficiaries. Reason for ultimate saving of ₹ 0.01 lakh was not intimated (August 2022).				
51 Umbrella Scheme for Education of ST Student				
O	1,311.00			
R (-)	166.73	1,144.27	1,144.27	...
Reduction of provision by ₹ 166.73 lakh through surrender in March 2022 was due to non receipt of application and beneficiaries.				

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

Head	(₹ in lakhs)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
53	Detention Centre			
	O	10.00		
	R (-)	8.24	1.76	1.76 ...
	Reduction of provision by ₹ 8.24 lakh in March 2022 through surrender was due to the bills not received from Rangpo, Detention Centre.			
66	Welfare Board			
	O	36.00		
	R (-)	11.98	24.02	24.02 ...
	Reduction of provision by ₹ 11.98 lakh through surrender in March 2022 was due to bills not received from the office of the Hon'ble Chairpersons.			
2235	SOCIAL SECURITY AND WELFARE			
02	Social Welfare			
001	Direction and Administration			
39	Social Welfare Department			
	O	2,112.74		
	S	85.76		
	R (-)	79.93	2,118.57	2,108.97 (-)9.60
	Augmentation of provision by ₹ 85.76 lakh through supplementary in January 2022 required for payment of salaries. Further, the provision was reduced by ₹ 79.93 lakh was the net effect of re-appropriation by ₹ 72.02 lakh due to insufficient fund to release medical reimbursement bill. Through surrender by ₹ 7.91 lakh due to medical bills not received, tours not conducted and also due to transfer of staffs. Reason for ultimate saving of ₹ 9.60 lakh not intimated in (August 2022).			
101	Welfare of handicapped			
60	Welfare Activities			
	O	788.00		
	R (-)	72.05	715.95	703.95 (-)12.00
	Reduction of provision by ₹ 72.05 lakh through surrender in March 2022 was due to the claims not received and eventual saving of ₹ 12.00 lakh was not intimated in (August 2022).			
102	Child Welfare			
52	I.C.D.S. Programme			
	O	3,590.34		
	R (-)	1,300.52	2,289.82	2,174.84 (-)114.98
	Reduction of provision by ₹ 1,300.52 lakh through surrender in March 2022 was due to transfer of staffs, medical bills not received, funds not received from Government of India and also due to transfer of staff. Reason for ultimate saving of ₹ 114.98 lakh was not intimated (August 2022).			

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

Head	(₹ in lakhs)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
62	Other Child Welfare Programme			
	O	46.40		
	R	...	46.40	30.00
				(-)16.40
	Reason for saving of ₹ 16.40 lakh not intimated in (August 2022).			
63	ICDS Programme (State Share)			
	O	175.00		
	R (-)	10.31	164.69	165.60
				(+)0.91
	Reduction of provision by ₹ 10.31 lakh through surrender in March 2022 was due to the bills not received. Reason for excess of ₹ 0.91 lakh was not intimated in (August 2022).			
64	Integrated Child Protection Scheme (ICPS) (90:10%CSS)			
	O	1,075.00		
	R (-)	892.35	182.65	129.95
				(-)52.70
	Reduction of provision by ₹ 892.35 lakh in March 2022 through surrender was non implementation of scheme due to COVID outbreak. Reason for ultimate saving of ₹ 52.70 lakh was not intimated (August 2022).			
65	Maternity Benefit Programme			
	O	529.45		
	R (-)	449.45	80.00	80.00
				...
	Reduction of provision by ₹ 449.45 lakh in March 2022 through Surrender was due to the claims not received.			
103	Women's Welfare			
53	National Mission for Empowerment of women including Indira Gandhi Matritav S Y (CSS)			
	O	152.01		
	R (-)	88.07	63.94	63.95
				(+)0.01
	Reduction of provision by ₹ 88.07 lakh in March 2022 through surrender due to schemes not implemented, funds not received from Government of India. Reason for ultimate excess ₹ 0.01 lakh was not intimated in (August 2022).			
63	Working Women's Hostel, Deorali			
	O	6.15		
	R (-)	0.66	5.49	5.49
				...
	Reduction of provision by ₹ 0.66 lakh in March 2022 through surrender was due to non-receipt of bills.			

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

Head	(₹ in lakhs)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
64	Other Women's Welfare Programme			
	O	1.60		
	R (-)	0.60	1.00	1.00
				...
	Reduction of provision by ₹ 0.60 in March 2022 through surrender was due to non implementation of scheme.			
104	Welfare of aged, infirm and destitute			
66	Destitute Homes			
	O	10.00		
	R (-)	10.00	...	...
				...
	Reduction of entire provision by ₹ 10.00 lakh in March 2022 through surrender was due to non implementation of scheme.			
68	National Action Plan for Senior Citizen			
	O	80.00		
	R (-)	80.00	...	...
				...
	Reduction of entire provision by ₹ 80.00 lakh in March 2022 was due to fund not received from Government of India.			
800	Other expenditure			
70	Social Welfare Board			
	O	77.00		
	R (-)	37.00	40.00	40.00
				...
	Reduction of provision by ₹ 37.00 lakh through surrender in March 2022 was due to utilisation certificate not received.			
71	Prevention of Drug and Alcohol			
	O	89.03		
	R (-)	77.00	12.03	12.03
				...
	Reduction of provision by ₹ 77.00 lakh through surrender in March 2022 was due to funds not received from Government of India.			

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	5,717.50			
R (-)	251.21	5,466.29	5,466.29	...
Reduction of provision by ₹ 251.21 lakh in March 2022 through surrender was due to the non submission of claims.				
102 National Family Benefit Scheme				
61 Pension Schemes				
O	1,139.60			
R (-)	63.40	1,076.20	1,076.20	...
Reduction of provision by ₹ 63.40 lakh through surrender in March 2022 was due to non submission of claims.				
60 Other Social Security and Welfare Programmes				
102 Pensions under Social Security Schemes				
60 Pension Schemes				
O	2.20			
R (-)	2.20	...	...	...
Reduction of entire provision by ₹ 2.20 lakh through surrender in March 2022 was due to non submission of claims.				
2236 NUTRITION				
02 Distribution of nutritious food and beverages				
101 Special Nutrition programmes				
O	1,084.79			
R (-)	835.79	249.00	249.00	...
Reduction of provision by ₹ 835.79 lakh through surrender in March 2022 was due to programme not conducted, due to austerity measures, non-receipt of equal share from Government of India.				
80 General				
001 Direction and Administration				
60 Establishment				
O	2,035.35			
R (-)	24.96	2,010.39	2,005.93	(-)4.46
Reduction of provision by ₹ 24.96 lakh in March 2022 was the net effect of ₹ 4.98 lakh through re-appropriation was due to the non-receipt of fund from Government of India by ₹ 19.98 lakh through surrender which was due to the bills as well as utilisation certificate not received. Reason for ultimate saving ₹ 4.46 lakh was intimated (August 2022).				

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

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	350.21		
	R	74.51	424.72	424.60 (-)0.12
	Increase of provision by ₹ 74.51 lakh in March 2022 was the net effect of ₹ 77.00 lakh through re-appropriation required to meet up the salaries of the staff engaged in the welfare division till December 2021 by ₹ 2.49 lakh through surrender was due to bills not placed. Reason for eventual saving of 0.12 lakh was not intimated in (August 2022).			
80	General			
800	Other Expenditure			
32	Multi Sectoral Development Programme for Minority			
	O	3,050.00		
	R	2,800.00	5,850.00	5,810.37 (-)39.63
	Provision was increased by ₹ 2,800.00 lakh through re-appropriation in March 2022 was due to non receipt of fund from Government of India. Reason for ultimate saving of ₹ 39.63 lakh not intimated in (August 2022).			

Capital**Voted**

- (i) Actual expenditure of ₹ 2,242.00 lakh under this Grant includes unadjusted abstract contingent bill amounting to ₹ 37.56 lakh.
- (ii) Out of the saving of ₹ 1,082.37 lakh an amount of ₹ 1,077.67 lakh was anticipated and surrendered.
- (iii) Total expenditure under this Grant in Capital side is ₹ 2,241.99 lakh did not even reached upto the original provision of ₹ 2,762.25 lakh. Supplementary provision of ₹ 562.12 lakh obtained in January 2022 and March 2022 proved excessive which could have been restricted to token demand.

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

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

Head	(₹ in lakhs)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
4202	CAPITAL OUTLAY ON EDUCATION, SPORTS,ART AND CULTURE			
04	Art and Culture			
796	Tribal Area Sub-Plan			
	O	50.00		
	R (-)	0.18	49.82	49.82 ...
	Reduction of provision by ₹ 0.18 lakh in March 2022 through surrender due to fund transfer amount not fully utilized by Buildings Department.			
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	640.02		
	R (-)	368.95	271.07	271.06 (-)0.01
	Reduction of provision by ₹ 368.95 lakh through surrender in March 2022 due to bills not placed and also due to non receipt of funds from Government of India. Reason of ultimate saving of ₹ 0.01 lakh was not intimated (August 2022).			
02	Welfare of Scheduled Tribes			
800	Other expenditure			
51	Umbrella scheme for Education of ST student			
	O	231.32		
	R (-)	231.32	...	... ...
	Reduction of entire provision by ₹ 231.32 lakh through surrender in March 2022 was due to non-receipt of funds from Government of India.			

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

Head	(₹ in lakhs)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
03 Welfare of Backward Classes				
800 Other Expenditure				
43 Schemes for Development of OBC and Denotified Tribes (DNT) and Semi nomadic tribes				
O	685.30			
R (-)	461.79	223.51	223.15	(-)0.36
Reduction of provision by ₹ 461.79 lakh was the net effect of ₹ 157.75 lakh through re-appropriation was due to transfer of provision since the unspent balance under construction of Lepcha Primitive Tribal Girls Hostel Lingdong and through surrender by ₹ 304.04 lakh was due to bills not placed and funds not received from Ministry, Government of India during financial year 2021-22. Reason for saving of ₹ 0.36 lakh was not intimated in (August 2022).				
80 General				
190 Investments in Public Sector and Other Undertakings				
60 Investment in SABCCO				
O	150.00			
R (-)	60.00	90.00	90.00	...
Reduction of provision by ₹ 60.00 lakh through surrender in March 2022 due to Central share not received from Ministry, Government of India.				
800 Other Expenditure				
O	150.00			
R (-)	4.53	145.47	145.47	...
Reduction of provision by ₹ 4.53 lakh through surrender in March 2022 due to the bills are not placed.				
4235 CAPITAL OUTLAY ON SOCIAL SECURITY AND WELFARE				
02 Social Welfare				
101 Welfare of handicapped				
39 Social Welfare				
O	569.58			
R (-)	40.39	529.19	531.56	(+)2.37
Reduction of provision by ₹ 40.39 lakh in March 2022 through surrender due to non receipt of bills and also non receipt of funds from Government of India. Reason for ultimate excess ₹ 2.37 lakh was not intimated (August 2022).				

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

Head		(₹ in lakhs)		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
102	Child Welfare			
39	Social Welfare			
	O	20.01		
	R (-)	10.07	9.94	...
	Reduction of provision by ₹ 10.07 lakh in March 2022 through surrender due to Non-receipt of funds from Government of India.			
104	Welfare of aged, infirm and destitute			
39	Social Welfare			
	O	160.01		
	S	562.12		
	R (-)	0.01	722.12	715.42 (-)6.70
	Augmentation of provision by ₹ 562.12 through supplementary demand during January 2022 and March 2022 towards implementation of Central Sector Schemes. Further the provision was reduced by ₹ 0.01 lakh due to token provision surrendered. Reason for eventual saving of ₹ 6.70 lakh was not intimated (August 2022).			
4225	CAPITAL OUTLAY ON WELFARE OF SCHEDULED CASTES,SCHEDULED TRIBES AND OTHER BACKWARD CLASSES			
02	Welfare of Scheduled Tribes			
800	Other expenditure			
60	Construction			
	O	106.01		
	R	99.57	205.58	205.57 (-)0.01
	Augmentation of provision by ₹ 99.57 lakh in March 2022 was the net effect of re-appropriation by ₹ 157.75 lakh due to the additional provision made for the construction of Lepcha Primitive Tribal Girl's hostel Lingdong. Through surrender by ₹ 58.18 lakh was attributed to winding up of project and also due to bills were not placed by Buildings Department, Namchi vide fund transfer. Reason for ultimate saving ₹ 0.01 was not intimated (August 2022).			

Grant No. 39 Sports and Youth Affairs

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

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

2204 - SPORTS AND YOUTH SERVICES

ORIGINAL	21,12,88			
SUPPLEMENTARY	6,45	21,19,33	19,29,66	(-)1,89,67
TOTAL VOTED				
Original	21,12,88			
Supplementary	6,45	21,19,33	19,29,66	(-)1,89,67
Surrendered				1,88,60

CAPITAL**VOTED**

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

ORIGINAL	8,30,00			
SUPPLEMENTARY	...	8,30,00	8,29,93	(-)0,07
TOTAL VOTED				
Original	8,30,00			
Supplementary	...	8,30,00	8,29,93	(-)0,07
Surrendered				...

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

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

- (i) Actual expenditure of ₹ 1,926.66 lakh under revenue section of this grant included unadjusted Abstract Contingent bill amounting to ₹ 28.25 lakh.
- (ii) Total expenditure under this grant in Revenue side ₹ 1,929.66 lakh did not even reached upto the original provision of ₹ 2,112.88 lakh. Supplementary provision of ₹ 6.45 lakh obtained in January 2022 proved excessive and could have been restricted to token demand.
- (iii) Out of saving of ₹ 189.67 lakh, an amount of ₹ 188.60 lakh was anticipated and surrendered prove inadequate.
- (iv) Saving occurred are as under :-

Head	(₹ in lakhs)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
2204	SPORTS AND YOUTH SERVICES			
001	Direction and Administration			
60	Establishment			
	O	1,889.88		
	S	6.45		
	R (-)	53.06	1,843.27	1,842.23 (-)1.04
	Augmentation of provision by ₹ 6.45 lakh through supplementary demand in January 2022 for payment of wages. Withdrawal of provision of ₹ 53.06 lakh in December 2021 and March 2022 through surrender/re-appropriation was due to (i) cut imposed by the Government (ii) non-payment of stipend due to Covid-19, transfer and voluntary retirement, non-claim of TA bills, appointment of office assistant and payment of DA arrear.			
103	Youth Welfare Programmes for Non-Students			
64	Assistance and Incentives			
	O	40.00		
	R (-)	20.40	19.60	19.60 ...
	Withdrawal of provision of ₹ 20.40 lakh in December 2021 and March 2022 through surrender/re-appropriation was due to (i) cut imposed by the Government (ii) non-payment of stipend due to covid-19, transfer and voluntary retirement, non-claim of TA bills, appointment of office assistant and payment of DA arrear.			
104	Sports and Games			
65	Development Activities			
	O	80.00		
	R (-)	45.61	34.39	34.38 (-)0.01

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

Head	(₹ in lakhs)			
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
66	Sports Hostel, Namchi			
	O	53.00		
	R (-)	39.30	13.70	13.68 (-)0.02
Withdrawal of provision of ₹ 45.61 lakh and ₹ 39.30 lakh March 2022 through surrender under the above mentioned two sub heads was attributed to 50 per cent cut imposed by the Government and non payment of stipend due to Covid-19.				
67	Soreng Girls Sports Academy			
	O	50.00		
	R (-)	30.23	19.77	19.77 ...
Surrender of provision by ₹ 30.23 lakh in March 2022 was attributed to cut imposed by the Government.				

Grant No. 40 Tourism and Civil Aviation

Section and Major Head		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
(₹ in thousands)				
REVENUE				
VOTED				
MAJOR HEAD				
3452 - TOURISM				
ORIGINAL	37,82,57			
SUPPLEMENTARY	1,66,77	39,49,34	37,20,78	(-)2,28,56
TOTAL VOTED				
Original	37,82,57			
Supplementary	1,66,77	39,49,34	37,20,78	(-)2,28,56
Surrendered				58,35
CAPITAL				
VOTED				
5452 - CAPITAL OUTLAY ON TOURISM				
ORIGINAL	1,13,06,72			
SUPPLEMENTARY	80,00,00	1,93,06,72	1,70,32,42	(-)22,74,30
TOTAL VOTED				
Original	1,13,06,72			
Supplementary	80,00,00	1,93,06,72	1,70,32,42	(-)22,74,30
Surrendered				1,94,50
<i>Notes and comments</i>				
Revenue				
Voted				

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

- (i) Actual expenditure of ₹ 3,720.78 lakh under this grant includes unadjusted abstract contingent bill amounting to ₹ 1.46 lakh.
- (ii) Out of saving of ₹ 228.56 lakh an amount of ₹ 58.35 lakh was anticipated and surrendered.
- (iii) Total expenditure under this grant in revenue side ₹ 3,720.78 lakh did not even reached upto the original provision of ₹ 3,782.57 lakh. Supplementary provision of ₹ 166.77 lakh obtained in January 2022 proved excessive and could have been restricted original provision.

Head	(₹ in lakhs)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
3452 TOURISM				
01 Tourist Infrastructure				
101 Tourist Centre				
60 Establishment				
O	2,766.27			
S	8.01			
R (-)	4.85	2,769.43	2,601.58	(-)167.85
Augmentation of provision by ₹ 8.01 lakh in January 2022 for payment of wages. The provision was finally reduced by 4.85 lakh through surrender due to 50 per cent curtailed of revenue expenditure. Ultimate saving of ₹ 1,67.85 lakh was not intimated (August 2022).				
102 Tourist Accommodation				
60 Establishment				
O	144.26			
S	2.76			
R (-)	8.25	138.77	136.79	(-)1.98
103 Tourist Transport service				
62 Operational Expenditure of Tourist Transport Services				
O	150.50			
R (-)	0.12	150.38	150.38	...
Augmentation of provision by ₹ 2.76 lakh in January 2022 for payment of wages. The provision was reduced by ₹ 8.37 lakh through surrender in March 2022 under the above mentioned two heads are due to 50 per cent curtailed of revenue expenditure. Ultimate saving of ₹ 1.98 lakh was not intimated (August 2022).				

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

Head		(₹ in lakhs)		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
80	General			
001	Direction and Administration			
	O	26.54		
	R (-)	0.54	26.00	(-)0.18
104	Promotion and Publicity			
63	Tourism Development Activities			
	O	185.00		
	R (-)	44.59	140.41	(-)0.01

Surrender of provision by ₹ 45.13 lakh in March 2022 under the above mentioned two heads are due to 50 per cent curtailed of revenue expenditure.

Capital**Voted**

- (i) **Out of savings of ₹ 2,274.30 lakh an amount of ₹ 194.50 lakh was anticipated and surrendered.**
- (ii) **Total expenditure under this grant in Capital side ₹ 17,032.42 lakh.**
- (iii) **Saving occurred mainly under :-**

5452	CAPITAL OUTLAY ON TOURISM			
01	Tourist Infrastructure			
101	Tourist Centre			
50	Infrastructure Development for Destinations and Circuits			
	O	523.96		
	R (-)	124.84	399.12	(-)26.48

Reduction of provision by ₹ 124.84 lakh through surrender in March 2022 was expenditure made upto the extend of fund received from Central Government against budgetary provision. Ultimate saving of ₹ 26.48 lakh was not intimated (August 2022).

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

Head	(₹ in lakhs)		
	Total Grant	Actual Expenditure	Excess (+) Savings (-)
60 Development Projects			
O	8,235.34		
S	8,000.00		
R (-)	69.66	16,165.68	14,112.36
			(-),2,053.32

Augmentation of provision of ₹ 8,000.00 lakh through supplementary demand in January 2022 for implementation of Central Sector Schemes. The provision was reduced by ₹ 69.66 lakh through surrender in March 2022 was non-placing of bills, inadequate balance against very big liabilities and resource not released by Finance Department. Ultimate saving of ₹ 2,053.32 lakh was not intimated (August 2022).

Grant No. 41 Urban Development

Section and Major Head	Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
(₹ in thousands)			
REVENUE			
VOTED			
MAJOR HEAD			
2045 - OTHER TAXES AND DUTIES ON COMMODITIES AND SERVICES			
ORIGINAL	1,53,07		
SUPPLEMENTARY	...	1,53,07	2,50,49 (+)97,42
2059 - PUBLIC WORKS			
ORIGINAL	1,86,75		
SUPPLEMENTARY	10,00	1,96,75	1,91,24 (-)5,51
2215 - WATER SUPPLY AND SANITATION			
ORIGINAL	86,44		
SUPPLEMENTARY	...	86,44	80,32 (-)6,12
2216 - HOUSING			
ORIGINAL	2,17,65		
SUPPLEMENTARY	...	2,17,65	2,17,65 ...
2217 - URBAN DEVELOPMENT			
ORIGINAL	42,76,75		
SUPPLEMENTARY	17,89,39	60,66,14	53,79,31 (-)6,86,83
3054 - ROADS AND BRIDGES			
ORIGINAL	3,28,42		
SUPPLEMENTARY	...	3,28,42	3,06,92 (-)21,50

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	3,02,51		
SUPPLEMENTARY	...	3,02,51	1,53,83
			(-)1,48,68
TOTAL VOTED			
Original	55,51,59		
Supplementary	17,99,39	73,50,98	65,79,76
			(-)7,71,22
Surrendered			7,65,41
CAPITAL VOTED			
4216 - CAPITAL OUTLAY ON HOUSING			
ORIGINAL	1,00		
SUPPLEMENTARY	...	1,00	...
			(-)1,00
4217 - CAPITAL OUTLAY ON URBAN DEVELOPMENT			
ORIGINAL	1,95,24,49		
SUPPLEMENTARY	5,40,03	2,00,64,52	44,51,68
			(-)1,56,12,84
TOTAL VOTED			
Original	1,95,25,49		
Supplementary	5,40,03	2,00,65,52	44,51,68
			(-)1,56,13,84
Surrendered			1,56,13,80
<i>Notes and comments</i>			
Revenue			
Voted			

Grant No. 41 Urban Development contd...

- (i) Actual expenditure of ₹ 6,579.76 lakh Revenue side under this grant includes unadjusted Abstract Contingent bill amounting to ₹ 0.48 lakh.
- (ii) Out of saving of ₹ 771.22 lakh an amount of ₹ 765.41 lakh was anticipated and surrendered proved inadequate.
- (iii) This is the tenth 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 :-

Head	(₹ in lakhs)			
Year	Total Grant	Actual Expenditure	Saving (-)	
2016-17	12,142.57	3,369.28	(-)	8,773.29
2017-18	18,056.74	16,493.31	(-)	1,563.43
2018-19	19,760.85	18,495.72	(-)	1,274.13
2019-20	37,433.19	18,396.38	(-)	19,036.81
2020-21	28,352.50	19,227.18	(-)	9,124.32

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

Head	(₹ in lakhs)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
2059	PUBLIC WORKS			
80	General			
053	Maintenance and Repairs			
60	Work Charged Establishment			
	O	178.79		
	S	10.00		
	R (-)	0.12	188.67	188.67
61	Other Maintenance Expenditure			
	O	7.96		
	R (-)	5.39	2.57	2.57

Surrender of provision of ₹ 5.51 lakh in March 2022 under the above mention two sub-head was due to austerity measure imposed by the Government.

Grant No. 41 Urban Development contd...

Head	(₹ in lakhs)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
2215	WATER SUPPLY AND SANITATION			
02	Sewerage and Sanitation			
105	Sanitation Services			
42	Urban Development			
	O	86.44		
	R (-)	6.11	80.33	80.32 (-)0.01
	Withdrawal of provision of ₹ 6.11 lakh in September 2021 and March 2022 through surrender/re-appropriation was attributed to cut imposed by the Government and transfer of employees.			
2217	URBAN DEVELOPMENT			
01	State Capital Development			
001	Direction and Administration			
60	Establishment			
	O	477.42		
	R (-)	26.18	451.24	447.24 (-)4.00
053	Maintenance and Repairs			
	O	7.83		
	R (-)	2.73	5.10	5.10 ...
	Withdrawal of provision of ₹ 28.91 lakh in September, December 2021 and March 2022 under the above mentioned two sub-head was attributed to cut imposed by the Government. Reason for ultimate saving of ₹ 4 lakh was not intimated (August 2022).			
05	Other Urban Development Schemes			
001	Direction and Administration			
60	Town Planning Cell			
	O	445.08		
	S	14.20		
	R (-)	17.03	442.25	442.25 ...
	Withdrawal of provision of ₹ 17.03 lakh in September 2021 and March 2022 through surrender/re-appropriation was due to non submission of medical bill.			

Grant No. 41 Urban Development contd...

Head	(₹ in lakhs)			
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
053	Maintenance and Repairs			
	O	26.09		
	S	7.70		
	R (-)	7.65	26.14	26.07 (-)0.07
	Surrender of provision of ₹ 7.65 lakh in March 2022 was attributed to austerity measure.			
800	Other expenditure			
81	Swachh Bharat Mission			
	O	581.48		
	R (-)	148.78	432.70	432.70 ...
82	Scheme under Ministry of Urban Development and HUPA			
	O	391.35		
	S	1,657.48		
	R (-)	71.67	1,977.16	1,977.16 ...
	Surrender of provision of ₹ 220.45 lakh in March 2022 under the above mentioned sub-head was due to non receipt of funds from the Ministry, Government of India.			
80	General			
001	Direction and Administration			
	O	1,895.30		
	R (-)	353.85	1,541.45	1,541.47 (+)0.02
	Withdrawal of provision of ₹ 353.85 in September, December 2021 and March 2022 through surrender/re-appropriation was due to austerity measure and non submission of medical claim.			
800	Other Expenditure			
61	Garbage Disposal			
	O	413.55		
	R (-)	45.86	367.69	367.59 (-)0.10

Grant No. 41 Urban Development contd...

Head	(₹ in lakhs)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
62	Parks and Gardens			
	O	18.65		
	R (-)	7.81	10.84	10.84 ...
Withdrawal of provision of ₹ 53.67 lakh under the above mentioned head in September 2021 and March 2022 through surrender/re-appropriation was attributed to austerity measure, transfer of employees and non submission of medical claims. Reason for ultimate saving of ₹ 0.10 lakh without perfect reason.				
3054	ROADS AND BRIDGES			
04	District and Other Roads			
105	Maintenance and Repairs			
	O	328.42		
	R (-)	21.09	307.33	306.92 (-)0.41
Withdrawal of provision of ₹ 21.09 lakh in September 2021 and March 2022 through surrender/re-appropriation was due to austerity measure, non submission of medical claim and transfer of employees.				
3475	OTHER GENERAL ECONOMIC SERVICES			
108	Urban Oriented Development Programme (U.D. & H.D.)			
20	National Urban Livelihood Mission			
	O	302.51		
	R (-)	148.68	153.83	153.83 ...
Surrender of provision of ₹ 148.68 lakh in March 2022 was due to non receipts of funds from the Ministry and non release of resource.				

Grant No. 41 Urban Development contd...

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	60.02		
	R	7.97	67.99	67.91 (-)0.08
200	Collection Charges-Other Taxes and Duties			
60	Establishment			
	O	93.05		
	R	89.57	182.62	182.58 (-)0.04

Additional provision of ₹ 97.54 lakh in September, December 2021 and March 2022 under the above mentioned two sub-head was net effect of re-appropriation of ₹ 97.66 lakh for making fund available to meet deduction made in provision by the Government and surrender of ₹ 0.12 lakh assigned without any reason.

Capital**Voted**

- (i) **Out of saving of ₹ 15,613.84 lakh an amount of ₹ 15,613.80 lakh anticipated and surrendered.**
- (ii) **Total expenditure under this grant in capital side ₹ 4,451.88 lakh did not even reached upto the original provision of ₹ 19,525.49 lakh. Supplementary provision of ₹ 540.03 lakh obtained in January 2022 and March 2022 proved excessive and could have been restricted to token demand.**
- (iii) **Saving under the grant occurred under :-**

4216	CAPITAL OUTLAY ON HOUSING			
02	Urban Housing			
800	Other expenditure			
	O	1.00		
	R (-)	1.00	...	...

Entire provision of ₹ 1 lakh surrender in March 2022 was attributed to non-submission of bills.

Grant No. 41 Urban Development contd...

Head	(₹ in lakhs)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
4217	CAPITAL OUTLAY ON URBAN DEVELOPMENT			
03	Integrated Development of Small and Medium Towns			
051	Construction			
62	Implementation of Master Plan			
	O	218.28		
	S	540.00		
	R (-)	18.84	739.44	739.44 ...
	Augmentation of provision of ₹ 540.00 lakh supplementary demand obtained in March 2022 for clearing pending liability of Kisan Bazar, Namchi. Further surrender of provision of ₹ 18.84 lakh was attributed to non-submission of bills.			
72	Schemes funded by NABARD			
	O	530.00		
	R (-)	271.09	258.91	258.91 ...
	Surrender of provision of ₹ 271.09 lakh in February and March 2022 was attributed to non-submission of bills.			
73	Smart Cities			
	O	14,449.99		
	S	0.02		
	R (-)	14,449.97	0.04	... (-)0.04
	Surrender of provision of ₹ 14,449.97 lakh in March 2022 was due to non-receipt of fund from the Ministry. Reason for ₹ 0.04 lakh was assigned without any reason.			
82	Construction of Parking Place at Namthang			
	O	1,258.70		
	R (-)	659.76	598.94	598.94 ...
83	Projects/Schemes for the benefit of N.E. Region and Sikkim (Central Share)			
	O	845.20		
	R (-)	231.98	613.22	613.22 ...
	Surrender of provision of ₹ 891.74 lakh in March 2022 of above mentioned two sub heads was attributed to non-submission of bills.			

Grant No. 41 Urban Development concl...

Head	(₹ in lakhs)			
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
63	Development of small and Medium Towns			
	O	1,222.32		
	S	0.01		
	R	18.84	1,241.17	1,241.17 ...

Additional provision of ₹ 18.84 lakh made through re-appropriation in March 2022 to clear pending bill pertains to work sanctioned during financial year 2020-21.

Grant No. 42 Vigilance

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

(₹ in thousands)

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

2062 - VIGILANCE

ORIGINAL	10,61,36		
SUPPLEMENTARY	...	10,61,36	10,12,59
			(-)48,77
TOTAL VOTED			
Original	10,61,36		
Supplementary	...	10,61,36	10,12,59
			(-)48,77
Surrendered			48,76

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

- (i) Actual expenditure of ₹ 1,012.59 lakh under this grant included unadjusted Abstract Contingent bill amounting to ₹ 7.87 lakh.
- (ii) Against the final saving of ₹ 48.77 lakh an amount of ₹ 48.76 lakh anticipated and surrender.
- (iii) Saving occurred mainly under :-

Head		Total Grant	(₹ in lakhs) Actual Expenditure	Excess (+) Savings (-)
2062	VIGILANCE			
105	Other Vigilance Agencies			
60	Establishment			
	O	1,061.36		
	R (-)	48.76	1,012.60	1,012.59
				(-)0.01

Surrender of provision of ₹ 48.76 lakh in March 2022 was attributed to (i) delay in submission of medical bills, transfer/retirement of employees (ii) terms expire of 2 numbers consolidated pay employees and restriction on tours outside state for cut imposed by the Government.

Grant No. 43 Panchayat Raj Institutions

Section and Major Head	Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
(₹ in thousands)			
REVENUE			
VOTED			
MAJOR HEAD			
2015 - ELECTIONS			
ORIGINAL	2,39,14		
SUPPLEMENTARY	1,43	2,40,57	2,78,63 (+)38,06
2515 - OTHER RURAL DEVELOPMENT PROGRAMMES			
ORIGINAL	69,24,37		
SUPPLEMENTARY	...	69,24,37	66,53,91 (-)2,70,46
3604 - COMPENSATION TO LOCAL BODIES RAJ INST.			
ORIGINAL	68,13,70		
SUPPLEMENTARY	...	68,13,70	61,83,55 (-)6,30,15
TOTAL VOTED			
Original	1,39,77,21		
Supplementary	1,43	1,39,78,64	1,31,16,08 (-)8,62,56
Surrendered			8,61,20

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

- (i) Actual expenditure of ₹ 13,116.08 lakh under this grant includes unadjusted contingent bill amounting to ₹ 1.15 lakh.
- (ii) Out of saving of ₹ 862.56 lakh an amount of ₹ 861.20 lakh was anticipated and surrendered.
- (iii) Total expenditure under this grant in Revenue side ₹ 13,116.08 lakh did not even reached up to the original provision of ₹ 13,977.21 lakh. Supplementary provision of ₹ 1.43 lakh obtained in January 2022 proved excessive and could have been restricted to token demand.

Grant No. 43 Panchayat Raj Institutions contd...

Head	(₹ in lakhs)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
2015 ELECTIONS				
103 Preparation and Printing of Electoral rolls				
60 State Election Department				
O	34.00			
R (-)	3.01	30.99	31.06	(+)0.07
Reduction of provision of ₹ 3.01 lakh through surrender due to austerity measures.				
109 Charges for Conduct of Election to Panchayats/Local Bodies				
61 Conduct of Election to Panchayat				
O	3.00			
R (-)	1.50	1.50	1.50	...
Reduction of provision of ₹ 1.50 lakh through surrender due to austerity measures.				
62 Conduct of Election to Municipal Bodies				
O	55.00			
R (-)	18.83	36.17	36.17	...
Withdrawal of provision of ₹ 18.83 lakh through surrender/re-appropriation was attributed due to excess payment to be made for D.A. arrear and saving due to Austerity measures.				
2515 OTHER RURAL DEVELOPMENT PROGRAMMES				
101 Panchayati Raj				
O	2,249.67			
R (-)	177.63	2,072.04	2,071.06	(-)0.98
The provision was reduced by ₹ 177.63 lakh with net effect of re-appropriation of ₹ 63.00 lakh due to expenditure cut made for Su-Swastha Yojana and surrender of ₹ 114.63 lakh due to transfer of staffs, travel expenses bills was not claimed as lockdown was imposed and implementation of austerity measures.				

Grant No. 43 Panchayat Raj Institutions contd...

Head	(₹ in lakhs)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
196 Assistance to Zilla Parishads/District Level Panchayats				
61 Grants to Zilla Parishads for Administrative Expenses				
O	1,422.36			
R (-)	26.90	1,395.46	1,395.46	...
Reduction of provision of ₹ 26.90 lakh through surrender in March 2022 was attributed to assign without any specific reasons.				
198 Assistance to Gram Panchayats				
61 Grants to Gram Panchayats for Administrative Expenses				
O	3,252.34			
R (-)	64.95	3,187.39	3,187.39	...
Reduction of provision of ₹ 64.95 lakh through surrender in March 2022 was not intimated with any specific reasons.				
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	2,994.84			
R (-)	299.49	2,695.35	2,695.35	...
Reduction of provision of ₹ 299.49 lakh through surrender was due to austerity imposed as per the Office Memorandum No.GOS/Fin/Adm/06 dated 01.10.2021.				
83 State Level Capacity Building fund recommended under 5th State Finance Commission				
O	287.54			
R (-)	287.54	...	...	...
Surrender of entire provision of ₹ 287.54 lakh due to the resource under the head was not released and austerity measures.				

Grant No. 43 Panchayat Raj Institutions concl...

Head	(₹ in lakhs)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
84	Special Incentive Grant recommended under 5th State Finance Commission			
	O	431.32		
	R (-)	43.13	388.19	388.19
				...
	Surrender of entire provision of ₹ 43.13 lakh due to austerity imposed as per the Office Memorandum No.GOS/Fin/Adm/06 dated 01.10.2021.			
2015	ELECTIONS			
101	Election Commission			
60	State Election Commission			
	O	147.14		
	S	1.43		
	R	61.78	210.35	209.90
				(-)0.45
	Augmentation of provision by ₹ 1.43 lakh through supplementary demand in March 2022. The provision was increased by ₹ 61.78 lakh through re-appropriation was attributed due to excess payment to be made for DA arrear and 4 per cent cut made for Su-Swastha Yojana. Reduction of provision of ₹ 2.73 lakh through surrender was due to austerity measures.			

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	28,28,46		
SUPPLEMENTARY	...	28,28,46	26,68,73
			(-),59,73
TOTAL VOTED			
Original	28,28,46		
Supplementary	...	28,28,46	26,68,73
			(-),59,73
Surrendered			1,59,74

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

- (i) **Out of saving of ₹ 159.73 lakh an amount of ₹ 159.74 lakh was anticipated and surrendered.**
- (ii) **Actual expenditure of ₹ 2,668.73 lakh under this grant.**

Head	Total Grant	(₹ in lakhs) 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	191.70		
R (-)	159.70	32.00	32.00
			...
93 Grant-in-aid (Salary) to Municipalities			
O	93.99		
R (-)	0.04	93.95	93.95
			...

Reduction of the provisions in above mentioned two sub head is ₹ 159.74 lakh. The reason of surrender was not intimated (August 2022).

Grant No. 47 Skill Development

Section and Major Head	Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
(₹ in thousands)			
REVENUE			
VOTED			
MAJOR HEAD			
2070 - OTHER ADMINISTRATIVE SERVICES			
ORIGINAL	24,62,65		
SUPPLEMENTARY	60,00	25,22,65	7,66,83 (-)17,55,82
2230 - LABOUR AND EMPLOYMENT			
ORIGINAL	6,00,23		
SUPPLEMENTARY	...	6,00,23	4,90,04 (-)1,10,19
TOTAL VOTED			
Original	30,62,88		
Supplementary	60,00	31,22,88	12,56,87 (-)18,66,01
Surrendered			18,63,23
CAPITAL			
VOTED			
4059 - CAPITAL OUTLAY ON PUBLIC WORKS			
ORIGINAL	18,61,59		
SUPPLEMENTARY	...	18,61,59	12,32,28 (-)6,29,31
TOTAL VOTED			
Original	18,61,59		
Supplementary	...	18,61,59	12,32,28 (-)6,29,31
Surrendered			6,29,31

Grant No. 47 Skill Development contd...

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

- (i) Actual expenditure of ₹ 1,256.87 lakh under this grant includes unadjusted abstract contingent bill amounting to ₹ 95.07 lakh.
- (ii) Out of saving of ₹ 1,866.01 lakh an amount of ₹ 1,863.23 was anticipated and surrendered.
- (iii) Augmentation of provision by ₹ 60.00 lakh through supplementary demand in January 2022 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	298.86			
R (-)	18.94	279.92	279.90	(-)0.02
	Reduction of provision by ₹ 18.94 lakh through surrender due to the austerity measures adopted by the Government vide Office Memorandum No.GOS/FIN/06 dated 01/10/2021.			
003 Training				
29 Skill Development Mission				
O	1,969.31			
S	60.00			
R (-)	1,728.97	300.34	300.32	(-)0.02
	Original provision augmented to ₹ 60.00 lakh through supplementary demand in January 2022 is due to implementation of Central Scheme. The provision was finally reduced by ₹ 1,728.97 lakh through surrender stated to be due to non receipt of fund from the Ministry, Government of India.			
45 State Institute of Capacity Building, Karfector				
O	181.23			
R (-)	0.11	181.12	181.12	...
	Reduction of provision by ₹ 0.11 lakh through surrender. Reason for surrender was not intimated (August 2022).			

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	...	...	...
	Reduction of entire provision by ₹ 0.05 lakh through surrender due to token provision was placed.			
48 Directorate of Craftmanship Training & Employment				
O	13.20			
R (-)	7.70	5.50	5.50	...
	Reduction of provision by ₹ 7.70 lakh through surrender due to the austerity measures adopted by the Government vide Office Memorandum No.GOS/FIN/06 dated 01/10/2021.			
2230 LABOUR AND EMPLOYMENT				
03 Training				
101 Industrial Training Institutes				
60 Industrial Training Institutes, Rangpo				
O	307.54			
R (-)	49.36	258.18	258.78	(+)0.60
	Reduction of provision by ₹ 49.36 lakh through surrender and the reasons for ultimate excess was not intimated (August 2022).			
61 Industrial Training Institutes, Namchi				
O	153.17			
R (-)	21.66	131.51	130.11	(-)1.40
	Reduction of provision by ₹ 21.66 lakh through surrender due to transfer of staff and austerity measures adopted by the Government vide Office Memorandum No.GOS/FIN/06 dated 01/10/2021.			
62 Industrial Training Institutes, Gyalshing				
O	133.81			
R (-)	34.79	99.02	97.09	(-)1.93
	Reduction of provision by ₹ 34.79 lakh through surrender due to transfer of staff and admission of less number of trainees and late admission due to COVID-19 and austerity measures adopted by the Government vide Office Memorandum No.GOS/FIN/06 dated 01/10/2021.			

Grant No. 47 Skill Development concld...

Head	(₹ in lakhs)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
63 Industrial Training Institute, Kewzing				
O	5.71			
R (-)	1.65	4.06	4.06	...
Reduction of provision by ₹ 1.65 lakh through surrender due to non-operation of Government Industrial Training Institute, Kewzing.				
Capital				
Voted				
(i) Out of saving of ₹ 629.31 lakh under the Capital Section an amount of ₹ 629.31 lakh was anticipated and surrendered.				
4059 CAPITAL OUTLAY ON PUBLIC WORKS				
01 Office Buildings				
051 Construction				
65 Construction of ITI at Kewzing, South Sikkim				
O	359.00			
R (-)	26.03	332.97	332.97	...
Reduction of provision by ₹ 26.03 lakh through surrender due to non-receipt of fund from Government of India.				
70 Construction of ITI at Chambung West Sikkim				
O	623.81			
R (-)	341.62	282.19	282.19	...
Reduction of provision by ₹ 341.62 lakh through surrender due to non-receipt of fund from Government of India.				
72 Construction of ITI at Aritar, East Sikkim				
O	583.33			
R (-)	261.66	321.67	321.67	...
Reduction of provision by ₹ 261.66 lakh through surrender due to non-receipt of fund from Government of India.				

APPENDIX-I

Expenditure met out the advances from the Contingency Fund during 2021-22 which was not recouped to the fund till the close of the year

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

(₹ in lakh)

APPENDIX-II

Grant wise details of estimate and actuals of recoveries adjusted in redution of expenditure				
Serial Number	Demand Number and Name of grant	Budget Estimates	Actuals	Actuals compared with Budget Estimates More'(+) LESS'(-)
1	2	3	4	5
(₹ in thousand)				
1	3 Building and Housing	...	52	52
2	19 Water Resources	19,91	3,62	-16,29
3	22 Land Revenue and Disaster Management	...	...	...
4	34 Roads & Bridges	6,26	5,96	-30
5	34 Roads & Bridges	...	...	...
6	34 Roads & Bridges
7	35 Rural Development	15,20	2,80	-12,40
Total		41,37	12,90	-28,47

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