



सत्यमेव जयते

APPROPRIATION ACCOUNTS

2019-20



लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest



GOVERNMENT OF SIKKIM

Appropriation Accounts

2019-20

GOVERNMENT OF SIKKIM

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INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Sikkim for the year 2019 - 2020 presents the accounts of sums expended during the year ended 31 March 2020 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.

SUMMARY OF APPROPRIATION ACCOUNTS 2019-20

Number and Name of Grant or Appropriation			Amount of grant/ Appropriation		Expenditure		Saving		Excess	
			Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
(1)			(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
(₹ in thousand)										
1	Food Security and Agriculture Development	Voted	2,23,53,02	1,58,12	1,38,66,73	1,04,94	84,86,29	53,18	...	...
2	Animal Husbandry, Livestock, Fisheries and Veterinary Services	Voted	81,73,52	3,86,54	72,52,13	1,71,16	9,21,39	2,15,38	...	...
3	Buildings and Housing	Voted	42,24,22	43,53,08	40,59,94	35,85,94	1,64,28	7,67,14	...	...
4	Co-operation	Voted	17,88,43	...	16,97,63	...	90,80	...	...	...
5	Cultural Affairs and Heritage	Voted	19,04,62	6,50,00	18,27,28	6,18,78	77,34	31,22	...	...
6	Ecclesiastical	Voted	24,09,65	...	23,56,05	...	53,60	...	...	...
7	Human Resource Development	Voted	12,31,13,44	45,90,00	11,78,44,62	20,09,81	52,68,82	25,80,19	...	...
8	Election	Voted	25,82,03	...	24,33,38	...	1,48,65	...	...	...
9	Excise	Voted	13,17,92	...	11,79,93	...	1,37,99	...	...	...

SUMMARY OF APPROPRIATION ACCOUNTS 2019-20

Number and Name of Grant or Appropriation			Amount of grant/ Appropriation		Expenditure		Saving		Excess	
			Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
(1)			(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
(₹ in thousand)										
10	Finance, Revenue and Expenditure	Voted	13,35,59,08	1,35,00	10,11,20,47	72,40	3,24,38,61	62,60	...	...
		<i>Charged</i>	<i>5,51,17,91</i>	<i>4,14,10,35</i>	<i>5,23,67,79</i>	<i>4,13,77,76</i>	<i>27,50,12</i>	<i>32,59</i>	...	...
11	Food, Civil Supplies and Consumer Affairs	Voted	25,87,40	14,16,00	22,68,80	...	3,18,60	14,16,00	...	...
12	Forest, Environment and Wild Life Management	Voted	2,68,84,66	2,18,33	1,54,10,52	2,07,75	1,14,74,14	10,58	...	...
	Governor	<i>Charged</i>	<i>10,92,69</i>	...	<i>10,25,54</i>	...	<i>67,15</i>	...	...	...
13	Health Care, Human Services and Family Welfare	Voted	4,23,74,86	56,20,59	3,88,30,63	44,29,59	35,44,23	11,91,00	...	...
14	Home	Voted	76,06,44	5,08,86	73,09,64	4,32,45	2,96,80	76,41	...	...
15	Horticulture and Cash Crops Development	Voted	1,70,90,57	20,01	86,26,27	19,83	84,64,30	18	...	...
16	Commerce and Industries	Voted	43,96,03	18,58,92	43,38,24	18,58,92	57,79	...	...	...

SUMMARY OF APPROPRIATION ACCOUNTS 2019-20

Number and Name of Grant or Appropriation			Amount of grant/ Appropriation		Expenditure		Saving		Excess	
			Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
(1)			(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
(₹ in thousand)										
17	Information and Public Relation	Voted	12,12,29	...	11,78,22	...	34,07	...	...	...
18	Information Technology	Voted	4,96,60	...	4,22,59	...	74,01	...	...	...
19	Water Resources and River Development	Voted	53,28,16	83,01	40,94,17	81,90	12,33,99	1,11	...	...
20	Judiciary	Voted	36,04,18	...	26,02,68	...	10,01,50	...	...	...
		<i>Charged</i>	<i>19,95,33</i>	...	<i>18,91,89</i>	...	<i>1,03,44</i>	...	...	...
21	Labour	Voted	5,63,53	...	5,82,39	...	...	...	18,86	...
22	Land Revenue and Disaster Management	Voted	1,68,00,52	92,07,17	94,58,13	86,05,28	73,42,39	6,01,89	...	...
23	Law	Voted	2,88,93	...	2,84,59	...	4,34	...	...	...
24	Legislature	Voted	25,29,30	...	25,29,28	...	2	...	...	...
		<i>Charged</i>	<i>91,92</i>	...	<i>78,49</i>	...	<i>13,43</i>	...	...	...

SUMMARY OF APPROPRIATION ACCOUNTS 2019-20

Number and Name of Grant or Appropriation			Amount of grant/ Appropriation		Expenditure		Saving		Excess	
			Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
(1)			(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
(₹ in thousand)										
25	Mines, Minerals and Geology	Voted	7,03,50	...	6,51,65	...	51,85	...	...	...
26	Motor Vehicles	Voted	13,64,72	...	13,48,69	...	16,03	...	...	...
27	Legal, Legislative and Parliamentary Affairs	Voted	8,84,59	...	8,69,92	...	14,67	...	...	...
		<i>Charged</i>	<i>5,19,81</i>	...	<i>4,70,17</i>	...	<i>49,64</i>	...	...	...
28	Personnel, Administrative Reforms, Training and Public Grievances	Voted	19,79,11	...	22,58,50	...	...	...	2,79,39	...
									(2,79,38,828)	
29	Development Planning, Economic Reforms and North Eastern Council Affairs	Voted	18,38,33	42,40,00	15,67,68	21,73,44	2,70,65	20,66,56	...	...
30	Police	Voted	5,25,74,30	1,50,00	4,73,56,09	1,00,00	52,18,21	50,00	...	...
31	Energy and Power	Voted	2,81,45,17	47,17,70	2,85,88,00	20,41,34	...	26,76,36	4,42,83	...
									(4,42,82,335)	

SUMMARY OF APPROPRIATION ACCOUNTS 2019-20

Number and Name of Grant or Appropriation		Amount of grant/ Appropriation		Expenditure		Saving		Excess		
		Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital	
		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
(₹ in thousand)										
32	Printing and Stationery	Voted	15,12,65	...	14,59,58	...	53,07	...	...	...
33	Water Security and Public Health Engineering	Voted	44,62,60	1,52,11,15	42,78,10	59,22,33	1,84,50	92,88,82	...	...
	Public Service Commission	<i>Charged</i>	<i>6,18,56</i>	...	<i>5,86,98</i>	...	<i>31,58</i>	...	...	...
34	Roads and Bridges	Voted	2,29,93,83	3,72,03,84	1,91,05,88	1,89,57,84	38,87,95	1,82,46,00	...	...
35	Rural Management and Development	Voted	2,55,65,98	6,05,39,39	2,06,13,24	1,45,18,94	49,52,74	4,60,20,45	...	...
36	Science, Technology and Climate Change	Voted	5,88,14	...	5,26,30	...	61,84	...	...	...
37	Sikkim Nationalised Transport	Voted	88,79,47	1,00,00	78,13,82	1,00,00	10,65,65	...	...	...
38	Social Justice, Empowerment and Welfare	Voted	2,49,59,34	27,08,16	1,91,38,66	10,98,96	58,20,68	16,09,20	...	...
39	Sports and Youth Affairs	Voted	18,64,97	19,62,09	18,64,09	15,25,36	88	4,36,73	...	...
40	Tourism and Civil Aviation	Voted	39,62,00	37,86,62	32,17,83	29,81,17	7,44,17	8,05,45	...	...

SUMMARY OF APPROPRIATION ACCOUNTS 2019-20

Number and Name of Grant or Appropriation			Amount of grant/ Appropriation		Expenditure		Saving		Excess	
			Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
(1)			(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
(₹ in thousand)										
41	Urban Development and Housing	Voted	3,74,33,19	35,37,02	1,83,96,38	19,88,49	1,90,36,81	15,48,53	...	...
42	Vigilance	Voted	9,63,21	...	9,60,14	...	3,07	...	...	...
43	Panchayati Raj Institutions	Voted	3,18,89,64	...	2,80,27,47	...	38,62,17	...	...	...
46	Municipal Affairs	Voted	22,72,51	...	13,56,20	...	9,16,31	...	...	...
47	Skill Development and Entrepreneurship	Voted	26,18,78	14,26,48	11,64,61	1,60,89	14,54,17	12,65,59	...	...
Total		Voted	69,06,45,43	16,47,88,08	56,21,37,14	7,37,67,51	12,92,49,37	9,10,20,57	7,41,08	...
										(7,41,07,489)
		<i>Charged</i>	<i>5,94,36,22</i>	<i>4,14,10,35</i>	<i>5,64,20,86</i>	<i>4,13,77,76</i>	<i>30,15,36</i>	<i>32,59</i>	...	...
Grand Total			75,00,81,65	20,61,98,43	61,85,65,47	11,51,45,27	13,22,56,18	9,10,53,16	7,41,07	..
										(7,41,07,489)

SUMMARY OF APPROPRIATION ACCOUNTS - Contd.

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

REVENUE SECTION

Voted

- 21 Labour
- 28 Personnel, Administrative Reforms, Training and Public Grievances
- 31 Energy and Power

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

SUMMARY OF APPROPRIATION ACCOUNTS - Concl'd.

The reconciliation between the total expenditure according to Appropriation Accounts for 2019-2020 and that shown in the Finance Accounts for the year is given below :-

	Revenue	Capital (₹ in thousand)	Total
Total Expenditure according to Appropriation Accounts			
Voted	56,21,37,14	7,37,67,51	63,59,04,65
<i>Charged</i>	<i>5,64,20,86</i>	<i>4,13,77,76</i>	<i>9,77,98,62</i>
Deduct			
Total recoveries as shown in Appendix - II			
Voted	50,39	...	50,39
Net expenditure as shown in the Finance Accounts			
Voted	56,20,86,75	7,37,67,51	63,58,54,26
<i>Charged</i>	<i>5,64,20,86</i>	<i>4,13,77,76</i>	<i>9,77,98,62</i>

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

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

This compilation containing the Appropriation Accounts of the Government of Sikkim for the year ending 31 March 2020 presents the accounts of the sums expended in the year compared with the sums specified in the schedules appended to the Appropriation Acts passed under Articles 204 and 205 of the Constitution of India. The Finance Accounts of the Government for the year showing the financial position along with the accounts of the receipts and disbursements of the Government for the year are presented in a separate compilation.

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

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

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

On the basis of the information and explanations that my officers required and have obtained, and according to the best of my information as a result of test audit of the accounts and on consideration of explanations given, I certify that, to the best of my knowledge and belief, the Appropriation Accounts read with observations in this compilation give a true and fair view of the accounts of the sums expended in the year ended 31 March 2020 compared with the sums specified in the schedules appended to the Appropriation Acts passed by the State Legislature under Articles 204 and 205 of the Constitution of India.

Points of interest arising from study of these accounts as well as test audit conducted during the year or earlier years are contained in my Financial, Compliance and Performance Audit Reports on the Government of Sikkim being presented separately for the year ended 31 March 2020.

Date: 18th June, 2021
Place: New Delhi



(Girish Chandra Murmu)
Comptroller and Auditor General of India

Grant No. 1 Food Security and Agriculture Development

Section and Major Head	Total Grant /		Actual Expenditure	Excess (+)
	Appropriation			Saving (-)
(₹ in thousands)				
REVENUE				
VOTED				
MAJOR HEAD				
2401 - CROP HUSBANDRY				
ORIGINAL	1,76,19,36			
SUPPLEMENTARY	1,97,05	1,78,16,41	1,12,40,01	(-)65,76,40
2402 - SOIL AND WATER CONSERVATION				
ORIGINAL	8,42,52			
SUPPLEMENTARY	...	8,42,52	7,33,38	(-)1,09,14
2435 - OTHER AGRICULTURAL PROGRAMMES				
ORIGINAL	36,94,09			
SUPPLEMENTARY	...	36,94,09	18,93,34	(-)18,00,75
TOTAL VOTED				
Original	2,21,55,97			
Supplementary	1,97,05	2,23,53,02	1,38,66,73	(-)84,86,29
Surrendered				78,33,52
CAPITAL				
VOTED				
4401 - CAPITAL OUTLAY ON CROP HUSBANDRY				
ORIGINAL	1,58,12			
SUPPLEMENTARY	...	1,58,12	1,04,94	(-)53,18

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

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

(₹ in thousands)

TOTAL VOTED

Original	1,58,12			
Supplementary	...	1,58,12	1,04,94	(-)53,18
Surrendered				53,18

Notes and comments

Revenue

Voted

- (i) **Actual expenditure of ₹ 1,38,66.74 lakh under this grant includes unadjusted Abstract Contingent bill amounting to ₹ 4,45.63 lakh**
- (ii) **Out of saving of ₹ 84,86.29 lakh an amount of ₹78,33.52 lakh was anticipated and surrendered.**
- (iii) **Total expenditure under this grant in Revenue side ₹ 1,38,66.73 lakh did not even reached upto the original provision of ₹ 2,21,55.97 lakh. Supplementary provision of ₹ 1,97.05 lakh obtained in November 2019 proved excessive which could have been restricted to token demand.**
- (iv) **This is the eleventh 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(-)
2014-15	7002.71	5000.73	(-)2001.98
2015-16	7997.50	4938.97	(-)3058.53
2016-17	8052.54	5236.75	(-)2815.79
2017-18	9467.40	4801.48	(-)4665.92
2018-19	10393.23	9019.22	(-)1374.01

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

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

Head	(₹ in lakhs)			Excess (+) Savings (-)
	Total Grant	Actual Expenditure		
2401 CROP HUSBANDRY				
001 Direction and Administration				
01 Agriculture Department				
O	13,77.23			
R (-)	4,35.81	9,41.42	9,35.21	(-)6.21
Withdrawal of provision by ₹ 4,35.81 lakh under this head through re-appropriation of ₹ 2,82.80 lakh and surrender of ₹ 1,53.01 lakh was due to (i) transfer of fund for payment of pay arrear and surrendered due to non-payment of arrear of pay and allowances. Eventual saving of ₹ 6.21 lakh was attributed due to transfer of employees to other Department.				
103 Seeds				
04 National Oilseed and Oil Palm Mission				
O	1,05.00			
S	47.05			
R (-)	99.30	52.75	52.70	(-)0.05
Withdrawal of provision by ₹ 99.30 lakh under this head through surrender in March 2020 was due to non-receipt of fund from Government of India. Total expenditure under this head did not even reached up to the original provision of ₹ 1,05.00 lakh. Supplementary provision of ₹ 47.05 lakh obtained in November 2019 could have avoided and restricted to original fund.				
104 Agricultural Farms				
01 Agriculture Department				
O	40,91.88			
S	50.00			
R	2,61.98	44,03.86	37,66.96	(-)6,36.90
Original provision augmented to ₹ 50.00 lakh through supplementary demand in November 2019 was for payment of salary to One Family One Job (OFOJ) employees. Final savings of ₹ 6,36.90 lakh was anticipated due to transfer of 550 numbers of OFOJ employees to Horticulture Department, retirement of employees, non receipt of bills. Thus surrender could not be made at the end of financial as additional fund allotted in supplementary demand.				

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

Head		(₹ in lakhs)		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
107	Plant Protection			
03	National Mission on Sustainable Agriculture			
	O	1,08,88.68		
	S	1,00.00		
	R (-)	51,66.72	58,21.96	58,21.32
				(-)0.64
				Reduction of provision of ₹ 51,66.72 lakh through surrender due to limited fund received from Government of India.
109	Extension and Farmers"Training			
05	National Mission on Agriculture Extension and Technology			
	O	11,38.65		
	R (-)	5,11.92	6,26.73	6,26.72
				(-)0.01
				Reduction of provision of ₹ 5,11.92 lakh by surrender in March 2020 was attributed, to limited fund received from Government of India.
2402	SOIL AND WATER CONSERVATION			
001	Direction and Administration			
01	Agriculture Department			
	O	8,42.52		
	R (-)	1,07.54	7,34.98	7,34.91
				(-)0.07
				Withdrawal of provision of ₹ 1,07.54 lakh through surrender in March 2020 was attributed to transfer of staff.
2435	OTHER AGRICULTURAL PROGRAMMES			
60	Others			
800	Other Expenditure			
01	National Food Security Mission (NFSM)			
	O	9,66.16		
	R (-)	75.75	8,90.41	8,88.66
				(-)1.75
				Withdrawal of fund of ₹ 75.75 lakh through surrender due to limited fund received from Government of India. Eventual savings of ₹ 1.75 lakh attributed to non receipt of bills.

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

Head	(₹ in lakhs)			
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
02	Agriculture Department			
	O	27,27.93		
	R (-)	17,17.79	10,10.14	10,04.69
				(-)5.45

Withdrawal of provision of ₹ 17,17.79 lakh through surrender in March 2020 was due to limited fund received from Government of India and also due to non receipt bill under relevant head. Justification of final savings of ₹ 5.45 lakh was furnished without proper reason.

(vi) **Saving mentioned in note (v) above was partly countered by excess.**

2401 CROP HUSBANDRY

109 Extension and Farmers"Training

01 Agriculture Department

O	0.60			
R	19.33	19.93	19.99	(+)0.06

Additional provision of ₹ 19.33 lakh through re-appropriation in March 2020 was made for providing fund to release for payment of pay arrear. Reason for excess of ₹ 0.06 lakh was attributed for payment of pending bill.

800 Other expenditure

64 Soil Testing

O	...			
R	...	...	0.27	(+)0.27

Expenditure of ₹ 0.27 lakh made without budget provision resulted excess expenditure. Justification was furnished without proper reason.

Capital

Voted

- (i) **The total expenditure under capital ₹ 1,04.94 lakh under this grant includes un-adjusted Abstract Contingent bill amounting to ₹ 80.90 lakh.**
- (ii) **Out of saving of ₹ 53.19 lakh in Capital section, an amount of ₹ 53.18 lakh was anticipated and surrender.**

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

Head		(₹ in lakhs)		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
4401	CAPITAL OUTLAY ON CROP HUSBANDRY			
104	Agricultural Farms			
01	Agriculture Department			
	O	1,58.12		
	R (-)	53.18	1,04.94	...

Reduction of provision of ₹ 53.18 lakh by the way of surrender in March 2020 was due to limited bill receipt under relevant head.

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

Section and Major Head			Total Grant / Actual Expenditure	Excess (+)
			Appropriation	Saving (-)
(₹ in thousands)				
REVENUE				
VOTED				
MAJOR HEAD				
2403 - ANIMAL HUSBANDRY				
ORIGINAL	60,74,32			
SUPPLEMENTARY	6,36,54	67,10,86	62,77,00	(-)4,33,86
2404 - DIARY DEVELOPMENT				
ORIGINAL	30,00			
SUPPLEMENTARY	3,26	33,26	33,26	...
2405 - FISHERIES				
ORIGINAL	14,29,40			
SUPPLEMENTARY	...	14,29,40	9,41,87	(-)4,87,53
TOTAL VOTED				
Original	75,33,72			
Supplementary	6,39,80	81,73,52	72,52,13	(-)9,21,39
Surrendered				7,26,62
CAPITAL				
VOTED				
4403 - CAPITAL OUTLAY ON ANIMAL HUSBANDRY				
ORIGINAL	2,36,00			
SUPPLEMENTARY	...	2,36,00	1,43,43	(-)92,57

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

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

(₹ in thousands)

4405 - CAPITAL OUTLAY ON FISHERIES

ORIGINAL	1,50,54			
SUPPLEMENTARY	...	1,50,54	27,73	(-)1,22,81
TOTAL VOTED				
Original	3,86,54			
Supplementary	...	3,86,54	1,71,16	(-)2,15,38
Surrendered				2,15,29

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

- (i) Actual expenditure of ₹ 72,52.13 lakh under the grant includes unadjusted Abstract Contingent bill amounting to ₹ 265.91 lakh.
- (ii) In view of final saving of ₹ 921.39 lakh funds of ₹ 7,26.62 lakh only were anticipated for surrender under the grant which proved inadequate.
- (iii) Total expenditure under this grant in Revenue side of ₹ 72,52.14 lakh did not reach up to the original provision of ₹ 75,33.72 lakh. Supplementary provision of ₹ 6,39.80 lakh in November 2019 proved unnecessary thereby blocking of funds which could have been utilized in other needy department.
- (iv) This is eleventh year in succession that the grant closed with saving, pointing to overestimation and defective budgeting. The persistent savings for last five years are detailed below :

Year	Total Grant	(₹ in lakhs)	
		Actual Expenditure	Savings (-)
2014-15	44,46.91	39,11.99	(-) 5,34.92
2015-16	58,12.62	43,77.38	(-) 14,35.24
2016-17	49,20.26	43,22.46	(-) 5,97.80
2017-18	54,75.75	4803.18	(-) 6,72.57
2018-19	71,36.25	62,52.78	(-) 8,83.47

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

Head	(₹ in lakhs)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
2403 ANIMAL HUSBANDRY				
001 Direction and Administration				
60 Administration				
O	22,42.24			
S	1,07.69			
R (-)	4,12.22	19,37.71	19,19.56	(-)18.15
Actual expenditure was far below the original provision and the supplementary provision of ₹ 107.69 lakh proved unnecessary. Further, the surrender/appropriation of provision by ₹ 4,12.22 lakh was attributed to provide the budget under salary head for payment of pay fixation arrear. Reason for ultimate saving of ₹ 18.15 lakh has not been intimated (September 2020) .				
101 Veterinary Services and Animal Health				
07 National Livestock Health and Disease Control Programme				
O	90.54			
R (-)	51.35	39.19	36.79	(-)2.40
Withdrawal of provision of ₹ 51.35 lakh through surrender/re-appropriation was attributed to non receipt of fund from Government of India. Reason for ultimate saving of ₹ 2.40 lakh has not been intimated (September 2020).				
08 Green Revolution				
O	25.00			
R (-)	25.00	...	...	...
Surrender of entire provision of ₹ 25.00 lakh in March 2020 was attributed to non-receipt of Central Share from the Central Government.				
102 Cattle and Buffalo Development				
08 National Livestock Management Programme				
O	0.01			
R	...	0.01	...	(-)0.01

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

Head		(₹ in lakhs)		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
103	Poultry Development			
08	National Livestock Management Programme			
	O	0.01		
	R	...	0.01	...
				(-)0.01
	Token provision of ₹ 0.02 lakh was anticipated under the two sub head mentioned above has not been surrender.			
68	Intensive Poultry Development			
	O	1.12		
	R	...	1.12	0.91
				(-)0.21
	Reason for final saving of ₹ 0.21 lakh has not been intimated (September 2020).			
105	Piggery Development			
08	National Livestock Management Programme			
	O	99.52		
	R	12.04	1,11.56	44.50
				(-)67.06
	Additional provision of ₹ 12.04 lakh made through re-appropriation without assigning proper reason proved unrealistic in view of final saving of ₹ 67.06 lakh. Reason for which have not been furnished (September 2020)			
109	Extension and Training			
08	National Livestock Management Programme			
	O	50.65		
	R (-)	19.30	31.35	31.35
				...
	Surrender of provision of ₹ 19.30 lakh in March 2020 was attributed to year of spread of Covid-19, Section 144 was implemented by Government of India. Training could not be Conducted.			
74	Farmer's Training and Extension Programme			
	O	0.19		
	R	...	0.19	0.16
				(-)0.03
	Reason for ultimate saving of ₹ 0.03 lakh has not been furnished (September 2020).			

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

Head	(₹ in lakhs)			
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
113	Administrative Investigation and Statistics			
08	National Livestock Management Programme			
	O	28.81		
	R (-)	10.00	18.81	17.20 (-)1.61
	Reduction of provision by ₹ 10.00 lakh was the net effect of increase of provision through re-appropriation by ₹ 4.00 lakh and surrender by ₹ 14.00 lakh was to additional fund required to utilized the fund. Surrender was stated to be due to non receipt of Central Share from Government of India, in view of saving of ₹ 1.61 lakh, reason for which have not been furnished (September 2020).			
2405	FISHERIES			
101	Inland fisheries			
61	Trout Fish Seed			
	O	1,03.91		
	R	0.32	1,04.23	1,03.34 (-)0.89
	Augmentation of provision by ₹ 0.32 lakh was the net effect of increase of provision through re-appropriation ₹ 7.65 lakh and surrender by ₹ 7.33 lakh was to manage additional requirement for payment of revised pay fixation arrear w.e.f 01.01.2016 to 31.03.2019. Surrender was stated to be due to directed by FRED (budget) for OFOJ. Saving of ₹ 0.89 lakh. Reason for which have not been furnished (September 2020).			
62	Carps and Cat Fish Seed Production			
	O	1,23.70		
	R (-)	7.56	1,16.14	1,15.94 (-)0.20
	Reduction of provision by ₹ 7.56 lakh was the net effect of increase of provision through re-appropriation by ₹ 12.79 lakh and surrender by ₹ 20.35 lakh was for payment of pay fixation arrear w.e.f 01.01.2016 to 31.3.2019. Surrender was stated to be directed by FRED (budget) for OFOJ and fund not received.			

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

Head	(₹ in lakhs)			
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
81	Blue Revolution - Integrated Development of Fisheries			
	O	7,64.81		
	R (-)	5,13.15	2,51.66	2,51.66 ...
	Original provision was reduced to ₹ 5,13.15 lakh by way of surrender in the month of March 2020 was due to delay in completion of tank by beneficiaries.			
(vi)	Saving in the grant partly courier balanced by excess as under :			
2403	ANIMAL HUSBANDRY			
101	Veterinary Services and Animal Health			
61	Veterinary Hospitals & Dispensaries			
	O	32,03.17		
	S	4,36.84		
	R	2,23.92	38,63.93	37,47.89 (-)1,16.04
	Augmentation of provision by ₹ 4,36.84 lakh through supplementary demand in November 2019 was made without citing any specific reason. The provision was finally enhance by ₹ 2,23.92 lakh was net effect of ₹ 2,98.65 lakh through re-appropriation for payment of pay fixation arrear and surrender of ₹ 74.73 lakh was attributed to saving in salaries owing to vacant post and non receipt of fund from Government of India. However, reasons for less expenditure than anticipated not furnished (September 2020).			
102	Cattle and Buffalo Development			
67	Livestock Farm, Karfectar			
	O	1,43.94		
	S	42.01		
	R	54.21	2,40.16	2,40.16 ...

Additional fund of ₹ 42.01 lakh was obtained through Supplementary demand in November 2019 citing without any reason further, increase in provision through re-appropriation of net effect ₹ 57.84 lakh attribute to revision of pay fixation arrear and surrender of ₹ 3.63 lakh directed by FRED.

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

Head	(₹ in lakhs)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
2405 FISHERIES				
001 Direction and Administration				
60 Establishment				
O	3,63.06			
R	13.44	3,76.50	3,93.43	(+)16.93
Additional fund of ₹ 13.44 lakh was net effect of ₹ 15.00 lakh through re-appropriation was stated to be due to payment of revised pay fixation arrear w.e.f 01.01.2016 to 31.03.2019 and surrender of ₹ 1.56 lakh was attributed as directed by FRED (budget) . Reason for further excess of ₹ 16.93 lakh have not been furnished (September 2020).				
101 Inland fisheries				
63 Conservation of Reverine Fisheries				
O	73.92			
R	8.03	81.95	77.49	(-)4.46
Augmentation of provision by ₹ 8.03 lakh was net effect of ₹ 8.55 lakh through re-appropriation was attributed to payment of revised pay fixation arrear and surrender of ₹ 0.52 lakh as directed by FRED (budget), further saving of ₹ 4.46 lakh have not been furnished (September 2020).				
Capital				
Voted				
(i)	Actual expenditure of ₹ 1,71.16 lakh under this grant include unadjusted Abstract Contingent bill amounting to ₹ 33.00 lakh			
(ii)	Out saving of ₹ 2,15.38 lakh an amount of ₹ 2,15.29 lakh was anticipated and surrendered.			
(iii)	Saving in Capital section occurred mainly under :			
4403 CAPITAL OUTLAY ON ANIMAL HUSBANDRY				
101 Veterinary services and Animal Health				
07 National Livestock Health and Disease Control Programme				
O	36.00			
R (-)	29.41	6.59	6.58	(-)0.01

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

Head	(₹ in lakhs)			
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
08	National Livestock Management Programme			
	O	2,00.00		
	R (-)	63.15	1,36.85	...
<p>Surrender of provision of ₹ 29.41 lakh and ₹ 63.15 lakh under the above mentioned two heads in March 2020 was attributed to saving due to non receipt of Central share from Government of India and as direction of Hon'ble High Court of Sikkim.</p>				
4405	CAPITAL OUTLAY ON FISHERIES			
101	Inland Fisheries			
71	Scheme Funded by National Fisheries Development Board			
	O	54.36		
	R (-)	54.28	0.08	...
72	Scheme Funded by Power Developers			
	O	68.45		
	R (-)	68.45	...	...

Surrender of provision of ₹ 1,22.73 lakh in March 2020 under the above mention two heads due to non receipt of fund and work could not be completed due to early snowfall further saving of ₹ 0.08 lakh reason have not furnished (September 2020).

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	40,09,53			
SUPPLEMENTARY	3,95	40,13,48	38,39,64	(-)1,73,84
2216 - HOUSING				
ORIGINAL	2,00,73			
SUPPLEMENTARY	10,01	2,10,74	2,20,30	(+)9,56
TOTAL VOTED				
Original	42,10,26			
Supplementary	13,96	42,24,22	40,59,94	(-)1,64,28
Surrendered				1,11,91
CAPITAL				
VOTED				
4059 - CAPITAL OUTLAY ON PUBLIC WORKS				
ORIGINAL	19,71,08			
SUPPLEMENTARY	23,82,00	43,53,08	35,85,94	(-)7,67,14
TOTAL VOTED				
Original	19,71,08			
Supplementary	23,82,00	43,53,08	35,85,94	(-)7,67,14
Surrendered				5,61,24

Grant No. 3 Building and Housing contd...

Notes and comments

Revenue

Voted

- (i) Actual expenditure of ₹ 40,59.94 lakh under this grant includes unadjusted Abstract Contingent bill amounting to ₹ 16.87 lakh
- (ii) Out of saving of ₹ 1,64.28 lakh an amount of ₹ 1,11.91 lakh was anticipated and surrendered.
- (iii) Total expenditure under this grant in Revenue side ₹ 40,59.94 lakh did not even reached upto the original provision of ₹ 42,10.26 lakh. Supplementary provision of ₹ 13.96 lakh obtained in November 2019 proved excessive and could have been restricted to token demand.
- (iv) This is the fifth year in succession that the grant closed with saving, pointing to overestimation and imperfect budgeting. The persistent savings for last four year are detailed below :

(₹ in lakhs)

Year	Total Grant	Actual Expenditure	Savings(-)
2015-16	2386.72	2204.80	(-) 181.92
2016-17	2526.73	2326.14	(-) 200.59
2017-18	2606.01	2435.76	(-) 170.25
2018-19	3370.25	3143.55	(-) 226.70

(₹ in lakhs)

	Total Grant	Actual Expenditure	Excess (+) Savings (-)
2059 PUBLIC WORKS			
01 Office Buildings			
053 Maintenance and Repairs			
60 Work Charged Establishment			
O	1,85.02		
R (-)	2.09	1,82.93	1,82.89 (-)0.04

Withdrawal of provision by ₹ 2.09 lakh under this head was net effect of augmentation by re-appropriation of ₹ 1.72 lakh to regularize the payment incurred from vote on account and surrender of ₹ 0.37 lakh. Final saving of ₹ 0.04 lakh was attributed as due to payment in actual.

Grant No. 3 Building and Housing contd...

Head	(₹ in lakhs)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
61	Other Maintenance Expenditure			
	O	1,86.54		
	S	3.95		
	R (-)	0.29	1,90.20	1,89.48
				(-)0.72
	Withdrawal of provision by ₹ 0.29 lakh under this head was net effect of augmentation by re-appropriation of ₹ 0.2 lakh to regularize the payment incurred from vote on account and surrender of ₹ 0.27 lakh. Final saving of ₹ 0.72 lakh was attributed as due to lost of bill in PAO and payment in actual.			
80	General			
001	Direction and Administration			
61	Chief Engineer (Buildings) Establishment			
	O	35,35.85		
	R (-)	1,20.69	34,15.16	34,14.48
				(-)0.68
	Withdrawal of provision by ₹ 1,20.69 lakh under this head was the net effect of augmentation by re-appropriation of ₹ 9.56 lakh and surrender of ₹ 1,11.13 lakh. Augmentation on provision was made to settlement/adjustment of bill of STCS and payment of revised pay arrear bill of regular and work-charged establishment.			
	Reason for ultimate savings of ₹ 0.68 lakh as stated to be due to non payment salary of newly appointed Assistant Engineer.			
103	Furnishings			
03	Building and Housing Department			
	O	4.76		
	R (-)	0.02	4.74	4.74
				...
	Reduction of provision by ₹ 0.02 lakh under this head was due to surrender, reason thereof not intimated.			
799	Suspense			
03	Building and Housing Department			
	O	50.00		
	R	...	50.00	0.90
				(-)49.10
	Reason for final saving of ₹ 49.10 lakh under this head was due to non-surrender of unutilized fund and stated to be left out inadvertently.			

Grant No. 3 Building and Housing contd...

Head		(₹ in lakhs)		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
2216	HOUSING			
05	General Pool Accomodation			
053	Maintenance and Repairs			
61	Other Maintenance Expenditure			
	O	82.13		
	S	10.00		
	R (-)	0.04	92.09	92.05
				(-)0.04
				Reduction of provision by ₹ 0.04 lakh by way of surrender due to payment on actual bill.
800	Other Expenditure			
61	Furnishing			
	O	22.84		
	R (-)	0.02	22.82	22.80
				(-)0.02
				Reduction of provision by ₹ 0.02 lakh by way of surrender due to payment on actual bill.
62	Lease charges (PWD)			
	O	0.01		
	R (-)	0.01	...	...
				...
				Reduction of provision of ₹ 0.01 lakh through re-appropriation in March 2020 due to regularize the expenditure already incurred from vote on account.
2216	HOUSING			
05	General Pool Accomodation			
053	Maintenance and Repairs			
60	Work Charged Establishment			
	O	95.75		
	S	0.01		
	R	11.25	1,07.01	1,05.45
				(-)1.56
				Augmentation of provision through re-appropriation ₹ 11.25 lakh to regularize the expenditure already incurred from vote on account. Saving of ₹ 1.56 lakh under the head due to non-submission of necessary documents by the incumbent to clear 1st salary bill.

Grant No. 3 Building and Housing concld...

Head	(₹ in lakhs)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
Capital				
Voted				
(i)	Out of saving of ₹ 7,67.14 lakh in Capital section, an amount of ₹ 5,61.24 lakh was anticipated and surrender.			
(ii)	Saving under the Capital section occurred as under :			
4059	CAPITAL OUTLAY ON PUBLIC WORKS			
01	Office Buildings			
051	Construction			
31	Development of Infrastructure Facilities for Judiciary including Gram Nayalayayas			
O	7,66.58			
R (-)	4,96.74	2,69.84	2,69.83	(-)0.01
	Reduction of provision by ₹ 4,96.74 lakh by way of surrender, due to non receipt of approval for new proposal forwarded to Government of India.			
60	Other Buildings			
051	Construction			
03	Building and Housing Department			
O	8,04.50			
S	23,82.00			
R (-)	64.50	31,22.00	29,16.09	(-)2,05.91
	Withdrawal of provision of ₹ 64.50 lakh by way of surrender due to non receipt of fund from Government of India thus the estimated provision kept could not utilize. Reason for ultimate savings of ₹ 2.06 lakh was also not proved.			

Grant No. 4 Co-operation

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

REVENUE

VOTED

MAJOR HEAD

2425 - CO-OPERATION

ORIGINAL	17,88,43				
SUPPLEMENTARY	...	17,88,43	16,97,63		(-)90,80
TOTAL VOTED					
Original	17,88,43				
Supplementary	...	17,88,43	16,97,63		(-)90,80
Surrendered					90,67

Notes and comments

Revenue

Voted

- (i) Actual expenditure of ₹ 16,97.63 lakh under this grants included unadjusted Abstract Contingent bill amounting to ₹ 28.45 lakh.
- (ii) Out of saving of ₹ 90.80 lakh an amount of ₹ 90.67 lakh was anticipated and surrendered
- (iii) This is the seven years in succession that the grants closed with saving, pointing to over estimated and defective budgeting. The persistent savings for last five years are detailed below :

(₹ in lakhs)

Year	Total Grant	Actual Expenditure	Savings (-)
2014-15	11,02.20	9,81.07	(-) 1,21.13
2015-16	12,03.99	11,49.46	(-) 54.53
2016-17	16,12.46	13,65.65	(-) 2,46.81
2017-18	16,06.83	15,39.28	(-) 67.55
2018-19	16,85.76	16,67.56	(-) 18.20

Grant No. 4 Co-operation concl...

Head		(₹ in lakhs)		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
2425	CO-OPERATION			
001	Direction and Administration			
	O	17,74.58		
	R (-)	86.82	16,87.76	16,87.63 (-)0.13
<p>Surrender of provision by ₹ 86.82 lakh was attributed unutilised balance has been surrender under lumpsum provision ,transfer of staff to other department, balance provision under the head could not be utilised due to amount is not sufficient for construction and bill objected by Treasury during lockdown. Further the reason for ultimate saving of ₹ 0.13 lakh have not been furnished (September 2020).</p>				
108	Assistance to other Co-operatives			
62	Godowns Assistance			
	O	3.85		
	R (-)	3.85	...	... ..

Entire provision of ₹ 3.85 lakh surrender was stated to be the saving could not be utilise due to miniscule amount insufficient for construction work.

Grant No. 5 Cultural Affairs and Heritage

Section and Major Head	Total Grant / Appropriation	Actual Expenditure	Excess (+) Saving (-)
(₹ in thousands)			
REVENUE			
VOTED			
MAJOR HEAD			
2205 - ART AND CULTURE			
ORIGINAL	17,95,98		
SUPPLEMENTARY	63,00	18,58,98	17,83,04
			(-)75,94
2251 - SECRETARIAT-SOCIAL SERVICES			
ORIGINAL	45,64		
SUPPLEMENTARY	...	45,64	44,24
			(-)1,40
TOTAL VOTED			
Original	18,41,62		
Supplementary	63,00	19,04,62	18,27,28
			(-)77,34
Surrendered			12,06
CAPITAL			
VOTED			
4202 - CAPITAL OUTLAY ON EDUCATION, SPORTS,ART AND CULTURE			
ORIGINAL	2,50,00		
SUPPLEMENTARY	4,00,00	6,50,00	6,18,78
			(-)31,22
TOTAL VOTED			
Original	2,50,00		
Supplementary	4,00,00	6,50,00	6,18,78
			(-)31,22
Surrendered			6,12

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

Notes and comments

Revenue

Voted

- (i) **Actual expenditure of ₹ 18,27.28 lakh under the grant includes unadjusted Abstract Contingent bills amounting to ₹11.29 lakh.**
- (ii) **The total expenditure under the grant ₹ 18,27.28 lakh did not even reach upto the original provision of ₹ 18,41.62 lakh. Supplementary provision made of ₹ 63.00 lakh in November 2019 proved unnecessary.**
- (iii) **Out of saving of ₹ 77.33 lakh only an amount of ₹ 12.06 lakh anticipated and surrendered.**
- (iv) **Saving occurred mainly under :**

Head		(₹ in lakhs)		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
2205	ART AND CULTURE			
001	Direction and Administration			
	O	5,92.83		
	R (-)	5.00	5,87.83	(-)0.40
	Reduction of provision of ₹ 5.00 lakh in March 2020 by way of surrendered due to department could not host the State Day celebration.			
104	Archives			
62	State Archives			
	O	59.06		
	S	15.00		
	R (-)	4.89	69.17	(-)0.01

Additional provision of ₹ 15.00 lakh has been made through Supplementary require for repair and maintenance work at Sikkim Archives. Further provision was withdrawn of ₹ 4.89 lakh by way of surrender was attributed to less medical claim.

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

Head		(₹ in lakhs)		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
105	Public Libraries			
63	State Central and District Libraries			
	O	1,75.67		
	R (-)	0.78	1,74.89	(-)0.18
Surrender of provision of ₹ 0.78 lakh was attributed to less medical claim.				
2251	SECRETARIAT-SOCIAL SERVICES			
090	Secretariat			
05	Culture Department			
	O	45.64		
	R (-)	1.39	44.25	...
Surrender of provision of ₹ 1.39 lakh was attributed to less medical claim.				

Capital

Voted

- (i) **Actual expenditure of ₹ 6,18.78 lakh under the grant includes unadjusted Abstract Contingent bills amounting to ₹ 13.29 lakh.**
- (ii) **In view of final saving of ₹ 31.22 lakh surrender of funds of ₹ 6.12 lakh in March 2020.**
- (iii) **Saving occurred mainly under :**

04	Art and Culture			
800	other expenditure			
60	Construction			
	O	2,50.00		
	S	4,00.00		
	R (-)	6.12	6,43.88	(-)25.10

Additional provision of ₹ 4,00.00 lakh was obtained through Supplementary in November 2019 mentioned without any specific purpose. Further withdrawal of provision by ₹ 6.12 lakh through surrender was attributed to non production of bill in stipulated time. Reason for final saving of ₹ 25.10 lakh have not been furnished (September 2020).

Grant No. 6 Ecclesiastical

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

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

2250 - OTHER SOCIAL SERVICES

ORIGINAL	8,79,65			
SUPPLEMENTARY	15,30,00	24,09,65	23,56,05	(-)53,60
TOTAL VOTED				
Original	8,79,65			
Supplementary	15,30,00	24,09,65	23,56,05	(-)53,60
Surrendered				13,57

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

- (i) **Actual expenditure of ₹ 23,56.05 lakh under this grant includes unadjusted Abstract Contingent bill amounting to ₹ 54.60 lakh.**
- (ii) **Out of saving of ₹ 53.60 lakh an amount of ₹ 13.57 lakh was anticipated and surrendered.**
- (iii) **This is the eighth year in succession that the grant closed with saving, pointing to overestimation and imperfect budgeting. The persistent savings for last six year are detailed below :**

(₹ in lakhs)			
Year	Total Grant	Actual Expenditure	Savings(-)
2013-14	36,38.36	34,28.34	(-) 2,10.02
2014-15	8,62.43	7,51.61	(-) 1,10.82
2015-16	7,17.77	6,83.76	(-) 34.01
2016-17	38,61.39	38,30.39	(-) 31.00
2017-18	56,82.71	38,08.59	(-) 18,74.12
2018-19	37,44.99	28,76.08	(-) 8,68.91

Grant No. 6 Ecclesiastical concld...

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

Head	(₹ in lakhs)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
2250 OTHER SOCIAL SERVICES				
103 Upkeep of Shrines, Temples etc.				
O	8,77.35			
R (-)	27.65	8,49.70	8,48.53	(-)1.17
60 Grants to Monastries, Shrines and Temples				
O	2.30			
S	15,30.00			
R	14.08	15,46.38	15,07.52	(-)38.86

Reduction of provision by ₹ 27.65 lakh through re-appropriation and surrender in March 2020 was for payment wages of four month and payment salary. Reason for ultimate savings of ₹ 1.17 lakh was not intimated (September 2020).

Augmentation of provision by ₹ 15,30.00 lakh through supplementary demand in November 2019 and re-appropriation of ₹ 14.08 lakh for annual subsidies for various Monastries/celebration of Bhumchu/white washing. Reason for ultimate savings of ₹ 38.86 lakh was not intimated (September 2020).

Grant No. 7 Human Resource Development

Section and Major Head		Total Grant / Appropriation	Actual Expenditure	Excess (+) Saving (-)
(₹ in thousands)				
REVENUE				
VOTED				
MAJOR HEAD				
2059 - PUBLIC WORKS				
ORIGINAL	20,49,50			
SUPPLEMENTARY	14,46,33	34,95,83	34,27,75	(-)68,08
2202 - GENERAL EDUCATION				
ORIGINAL	11,66,82,56			
SUPPLEMENTARY	14,40,40	11,81,22,96	11,28,79,59	(-)52,43,37
2203 - TECHNICAL EDUCATION				
ORIGINAL	13,13,30			
SUPPLEMENTARY	...	13,13,30	13,13,28	(-)2
2204 - SPORTS AND YOUTH SERVICES				
ORIGINAL	1,81,35			
SUPPLEMENTARY	...	1,81,35	2,24,00	(+)42,65
TOTAL VOTED				
Original	12,02,26,71			
Supplementary	28,86,73	12,31,13,44	11,78,44,62	(-)52,68,82
Surrendered				51,53,89

Grant No. 7 Human Resource Development contd...

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

CAPITAL

VOTED

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

ORIGINAL	32,30,00			
SUPPLEMENTARY	13,60,00	45,90,00	20,09,81	(-)25,80,19
TOTAL VOTED				
Original	32,30,00			
Supplementary	13,60,00	45,90,00	20,09,81	(-)25,80,19
Surrendered				25,73,86

Notes and comments

Revenue

Voted

- (i) Actual expenditure of ₹ 11,78,44.62 lakh under this grant includes unadjusted Abstract Contingent bill amounting to ₹ 2,27.63 lakh.
- (ii) Out of saving of ₹ 52,68.82 lakh an amount of ₹ 51,53.89 lakh was anticipated and surrendered.
- (iii) Total expenditure under this grant in Revenue side ₹ 11,78,44.62 lakh did not even reached up to the original provision of ₹ 12,02,26.71 lakh. Supplementary provision of ₹ 28,86.73 lakh obtained in November 2019 proved excessive and 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 year are detailed below :

(₹ in lakhs)

Year	Total Grant	Actual Expenditure	Savings(-)
2014-15	4,97,24.64	4,54,00.92	(-) 43,23.72
2015-16	5,25,96.46	4,65,31.30	(-) 60,65.16
2016-17	6,13,15.18	5,13,35.34	(-) 99,79.84
2017-18	6,42,06.47	5,65,38.43	(-) 76,68.04
2018-19	7,82,15.27	6,80,31.35	(-) 1,01,83.92

Grant No. 7 Human Resource Development contd...

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

Head	(₹ in lakhs)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
2059 PUBLIC WORKS				
60 Other Buildings				
053 Maintenance and Repairs				
61 Other Maintenance Expenditure				
O	63.43			
R (-)	4.57	58.86	58.87	(+)0.01
				Reduction of provision by ₹ 4.57 lakh in March 2020 through surrender stated to be due to non receipt of bills.
2202 GENERAL EDUCATION				
01 Elementary Education				
107 Teachers Training				
66 Teacher's Training Institute				
O	4,23.87			
R (-)	2.25	4,21.62	4,18.95	(-)2.67
				Reduction of provision by ₹ 2.25 lakh in March 2020 through surrender stated to be minor savings under Direction & Administration head. The reason of ultimate savings of ₹ 2.67 lakh was not intimated (September 2020).
67 State Institute of Education				
O	4,52.98			
R (-)	78.04	3,74.94	3,74.93	(-)0.01
				Reduction of provision by ₹ 78.04 lakh in March 2020 through re-appropriation due to mass transfer on deputation.
800 Other Expenditure				
28 National Programme of Mid Day Meal in Schools				
O	11,20.00			
R (-)	2,32.55	8,87.45	8,87.45	...
				Reduction of provision by ₹ 2,32.55 lakh in March 2020 through surrender due to mass transfer on deputation.

Grant No. 7 Human Resource Development contd...

Head		(₹ in lakhs)		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
29	National Education Mission			
	O	1,26,50.00		
	R (-)	27,75.74	98,74.26	98,74.26 ...
	Reduction of provision by ₹ 27,75.74 lakh in March 2020 through surrender due to non receipt of balance of fund from MHRD.			
02	Secondary Education			
001	Direction and Administration			
58	Directorate of Education			
	O	88,51.19		
	R (-)	51,15.48	37,35.71	37,35.09 (-)0.62
	Reduction of provision by ₹ 51,15.48 lakh in March 2020 through re-appropriation for payment of revised pay and allowances from other head of account.			
03	University and Higher Education			
103	Government Colleges and Institutes			
29	National Education Mission			
	O	52,50.00		
	R (-)	20,93.88	31,56.12	31,56.12 ...
	Reduction of provision by ₹ 20,93.88 lakh in March 2020 through surrender due to non receipt of balance of fund from MHRD.			
70	Art College at Rhenock			
	O	4,60.53		
	R (-)	96.37	3,64.16	3,63.99 (-)0.17
	Reduction of provision by ₹ 96.37 lakh in March 2020 through re-appropriation due to mass transfer on deputation.			
71	B.Ed College			
	O	1,67.32		
	R (-)	3.51	1,63.81	1,63.81 ...

Grant No. 7 Human Resource Development contd...

Head	(₹ in lakhs)			
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
72	Establishment of College at Gyalshing			
	O	2,82.42		
	R (-)	4.12	2,78.30	(-)0.50
	Reduction of provision by ₹ 3.51 lakh and ₹ 4.12 lakh through re-appropriation due to mass transfer on deputation.			
74	Establishment of Science College at Chakung			
	O	1,28.34		
	R (-)	8.47	1,19.87	...
	Reduction of provision by ₹ 8.47 lakh net effect of re-appropriation of ₹ 8.43 lakh and surrendered of ₹ 0.04 lakh due to mass transfer on deputation.			
75	Establishment of Vocational College at Dentam			
	O	71.81		
	R (-)	12.54	59.27	59.27
	Reduction of provision by ₹ 12.54 lakh net effect of re-appropriation of ₹ 12.53 lakh due to mass transfer on deputation and ₹ 0.01 lakh due to surrender of actual balance.			
78	Establishment of State Institute of Science & Technology(SIST)			
	O	73.30		
	S	40.40		
	R (-)	40.70	73.00	73.00
	Augmentation of provision by ₹ 40.40 lakh through supplementary demand in November 2019. The provision was further decreased by ₹ 40.70 lakh through surrender of equivalent amount of supplementary demand for making payment from other head of account for releasing pay and allowances to SIST, Chisopani as Grant-in-aid.			

Grant No. 7 Human Resource Development contd...

Head		(₹ in lakhs)		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
04	Adult Education			
200	Other Adult Education Programmes			
29	National Education Mission			
	O	10.00		
	R (-)	1.95	8.05	8.05
				...
				Reduction of provision by ₹ 1.95 lakh through surrender due to non receipt of balance of fund from MHRD.
2203	TECHNICAL EDUCATION			
001	Direction and Administration			
60	Establishment			
	O	13,13.30		
	R (-)	0.01	13,13.29	13,13.28
				(-)0.01
				Reduction of provision by ₹ 0.01 lakh by surrender of actual balance.
2202	GENERAL EDUCATION			
01	Elementary Education			
101	Government Primary Schools			
63	Junior High Schools			
	O	2,48,61.98		
	S	14,00.00		
	R	28.68	2,62,90.66	2,62,64.92
				(-)25.74
				Augmentation of provision by ₹ 14,00.00 lakh through supplementary demand in November 2019 and further augmentation of ₹ 28.68 lakh through re-appropriation for payment of revised pay and allowances for Primary & Junior High School of East district. The reason of ultimate savings of ₹ 25.74 lakh was not intimated (September 2020).

Grant No. 7 Human Resource Development contd...

Head		(₹ in lakhs)		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
02	Secondary Education			
104	Teachers and Other Services			
64	High and Higher Secondary School			
	O	5,14,81.63		
	R	47,86.37	5,62,68.00	5,62,61.18 (-)6.82
	Augmentation of provision by ₹ 47,86.37 lakh through re-appropriation due to mass transfer of staff and for making payment of revised pay and allowances for Primary & Junior High School of East district and Directorate of Education, South district. The reason of ultimate savings of ₹ 6.82 lakh was not intimated (September 2020).			
03	University and Higher Education			
103	Government Colleges and Institutes			
65	Government Degree College, Gangtok			
	O	16,42.16		
	R	1,54.50	17,96.66	17,94.63 (-)2.03
	Augmentation of provision by ₹ 1,54.50 lakh is net effect of re-appropriation of ₹ 1,54.96 lakh for making payment of revised pay and allowances to Government college & Institution, Gangtok and surrender of ₹ 0.46 lakh due to non receipt of TA bills. The reason of ultimate savings of ₹ 2.03 lakh was not intimated (September 2020).			
67	Sikkim Institute of Higher Nyingma Studies (SIHNS)			
	O	3,09.62		
	R	25.18	3,34.80	3,34.79 (-)0.01
	Augmentation of provision by ₹ 25.18 lakh is net effect of re-appropriation due mass transfer of staff and surrender of actual balance of ₹ 0.01 lakh for making payment of revised pay and allowances to Government College & Institution, Gangtok			
68	New Degree College, Namchi			
	O	4,48.83		
	R	2,45.87	6,94.70	6,94.63 (-)0.07
	Increase of provision by ₹ 2,45.87 lakh through re-appropriation due to mass transfer of staff and for making payment of revised pay and allowances to Government college & Institution, Namchi.			

Grant No. 7 Human Resource Development contd...

Head		(₹ in lakhs)		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
69	Sanskrit Mahavidhalaya, Samdong			
	O	1,66.58		
	R	20.00	1,86.58	(-)1.96
	Increase of provision by ₹ 20.00 lakh through re-appropriation for making payment of revised pay and allowances to Sanskrit Mahavidhyalaya, Samdong.			
80	General			
001	Direction and Administration			
60	Establishment			
	O	53,42.89		
	R	12.71	53,55.60	(+)1.38
	Augmentation of provision by ₹ 12.71 lakh is net effect of re-appropriation of ₹ 12.72 lakh due to mass transfer of staff and surrender of actual balance ₹ 0.01 lakh for making payment of revised pay and allowances to Government college & Institution, Gangtok. The reason of ultimate savings of ₹ 1.38 lakh was not intimated (September 2020).			
2204	SPORTS AND YOUTH SERVICES			
102	Youth Welfare Programme for Students			
61	National Cadet Corps.			
	O	1,81.35		
	R	42.98	2,24.33	(-)0.33
	Augmentation of provision by ₹ 42.98 lakh is net effect of re-appropriation of ₹ 43.00 lakh for making payment of revised pay and surrender of ₹ 0.02 lakh due to non receipt of bill.			

Capital

Voted

- (i) **Total expenditure of ₹ 2009.81 lakh under this grant.**
- (ii) **Out of saving of ₹ 25,80.19 lakh an amount of ₹ 25,73.86 lakh was anticipated and surrendered.**

Grant No. 7 Human Resource Development conclud...

- (iii) **Total expenditure under this grant in Capital side ₹ 20,09.81 lakh did not even reached up to the original provision of ₹ 32,30.00 lakh. Supplementary provision of ₹13,60.00 lakh obtained in November 2019 and March 2020 proved excessive and could have been restricted to token demand.**

Head		(₹ in lakhs)		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
4202	CAPITAL OUTLAY ON EDUCATION, SPORTS,ART AND CULTURE			
01	General Education			
202	Secondary Education			
70	Buildings			
	O	17,21.55		
	R (-)	15,23.25	1,98.30	1,92.97
				(-)5.33
				Reduction of provision by ₹ 15,23.25 lakh in March 2020 through surrender due to non anticipated equivalent central fund and also due non receipt of bills. The reason of ultimate savings of ₹ 5.33 lakh was not intimated (September 2020).
203	University and Higher Education			
70	Buildings			
	O	9,98.45		
	S	13,60.00		
	R (-)	5,40.61	18,17.84	18,16.83
				(-)1.01
				Augmentation of provision by ₹ 13,60.00 lakh through supplementary demand in November 2019 and December 2020. The provision was reduced by ₹ 5,40.61 lakh through surrender due to non submission of bills and late receipt of Central Share. The reason of ultimate savings of ₹ 1.01 lakh was not intimated (September 2020).
02	Technical Education			
103	Technical Schools			
29	National Education Mission			
	O	5,10.00		
	R (-)	5,10.00	...	...
				...
				Reduction of entire provision by ₹ 5,10.00 lakh in March 2020 through surrender due to non submission of bills.

Grant No. 8 Election

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

REVENUE

VOTED

MAJOR HEAD

2015 - ELECTIONS

ORIGINAL	25,82,03			
SUPPLEMENTARY	...	25,82,03	24,33,38	(-)1,48,65
TOTAL VOTED				
Original	25,82,03			
Supplementary	...	25,82,03	24,33,38	(-)1,48,65
Surrendered				1,48,11

Notes and comments

Revenue

Voted

- (i) Actual expenditure of ₹ 24,33.38 lakh under this grant includes unadjusted Abstract Contingent bill amounting to ₹ 87.60 lakh.
- (ii) Out of saving of ₹ 1,48.65 lakh an amount of ₹ 1,48.11 lakh was anticipated and surrendered.
- (iii) Savings in the grant occurred as under :

Head	Total Grant	Actual Expenditure	Excess (+) Savings (-)
(₹ in lakhs)			
2015 ELECTIONS			
102 Electoral Officers			
60 Establishment			
O	5,70.01		
R (-)	21.35	5,48.66	(-)0.01
<p>Reduction of provision by ₹ 21.35 lakh was net effect of re-appropriation of ₹ 1.73 lakh for payment to newly appointed under muster roll and surrender of ₹ 23.08 lakh due to transfer of officers and staff.</p>			

Grant No. 8 Election contd...

Head		(₹ in lakhs)		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
103	Preparation and Printing of Electoral rolls			
08	Election Department			
	O	81.00		
	R (-)	7.03	73.97	...
	Reduction of provision by ₹ 7.03 lakh was net effect of re-appropriation of ₹ 7.00 lakh due to late submission of final bill for "construction of EVMS/VVPATs ware by East District and bill of ECIL for FLC and surrender of ₹ 0.03 lakh due to non submission of bill.			
104	Charges for conduct of elections for Lok Sabha and State/Union Territory Legislative Assemblies when			
62	Conduct of Election			
	O	18,43.00		
	R (-)	3,05.44	15,37.56	...
	Reduction of provision by ₹ 3,05.44 lakh was net effect of re-appropriation of ₹ 1,80.44 lakh due to late submission of final bill for "construction of EVMS/VVPATs ware by East District and bill of ECIL for FLC, further no pending bills of General Election and surrender of ₹ 1,25.00 lakh due to non receipt of bill.			
105	Charges for conduct of elections to Parliament			
62	Conduct of Election			
	O	0.02		
	R	...	0.02	0.01 (-)0.01
	Minor savings of ₹ 0.01 lakh under the head.			
108	Issue on Photo Identity Cards to Voters			
63	Photo Identity Cards			
	O	38.00		
	R (-)	8.00	30.00	...
	Reduction of provision by ₹ 8.00 lakh through re-appropriation due to late submission of final bill for "construction of EVMS/VVPATs ware by East District and bill of ECIL for FLC, further no pending bills of General Election.			

Grant No. 8 Election concl...

Head	(₹ in lakhs)			
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
2015	ELECTIONS			
106	Charges for conduct of elections to State/Union Territory Legislature			
62	Conduct of Election			
	O	50.00		
	R	1,93.71	2,43.71	2,43.19 (-)0.52

Augmentation of provision by ₹ 1,93.71 lakh through re-appropriation due to late submission of final bill for "construction of EVMS/VVPATs ware by East District and bill of ECIL for FLC, further due to non submission of TA bill and no pending bills of General Election.

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	9,42,09			
SUPPLEMENTARY	58,00	10,00,09	8,70,46	(-)1,29,63

2052 - SECRETARIAT-GENERAL SERVICES

ORIGINAL	3,17,83			
SUPPLEMENTARY	...	3,17,83	3,09,47	(-)8,36

TOTAL VOTED

Original	12,59,92			
Supplementary	58,00	13,17,92	11,79,93	(-)1,37,99
Surrendered				1,18,36

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

- (i) Actual expenditure of ₹ 11,79.93 lakh under this grant includes unadjusted Abstract Contingent bill amounting to ₹ 1.09 lakh .
- (ii) Out of saving of ₹ 1,37.99 lakh an amount of ₹ 1,18.36 lakh was anticipated and surrendered.
- (iii) Total expenditure under this grant in Revenue side ₹ 11,79.93 lakh did not even reached up to the original provision of ₹ 12,59.92 lakh. Supplementary provision of ₹ 58.00 lakh obtained in November 2019 proved excessive which could have been restricted to token demand.

Grant No. 9 Excise concld...

(iv) Savings in the grant occurred as under :

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

2039 STATE EXCISE

001 Direction and Administration

44 Head Office

O	6,41.60			
S	56.00			
R (-)	1,27.26	5,70.34	5,50.83	(-)19.51

Original provision was augmented by ₹ 56.00 lakh through supplementary demand in November 2019 was required for purchase of vehicle, repair of quarters, settlement of advance adjustment bill of furniture, summer uniforms, minor repair of vehicles and training of Excise officials. The provision was finally reduced through re-appropriation of ₹ 1,27.26 lakh in March 2020 for making payment of pay and allowances in other heads. The ultimate savings ₹19.51 lakh was due to bill objected by Pay and Accounts Office, Headquarter for want of documents.

2052 SECRETARIAT-GENERAL SERVICES

090 Secretariat

09 State Excise Department

O	3,17.83			
R (-)	8.35	3,09.48	3,09.48	...

Reduction of provision by ₹ 8.35 lakh through surrender due to payment of wages (March 2019 to July 2019) from the fund under one family one job transferred by Department of Personnel.

2039 STATE EXCISE

001 Direction and Administration

62 South & West

O	3,00.49			
S	2.00			
R	17.25	3,19.74	3,19.63	(-)0.11

Original provision was augmented by ₹ 2.00 lakh through supplementary demand in November 2019 was required for payment of pending stationery bills of South and West districts, adjustment of bill of tyres and tubes and payment tour fuel to the touring officers. The provision was again augmented through re-appropriation of ₹ 17.25 lakh in March 2020 for pay and allowances in other heads.

Grant No. 10 Finance, Revenue and Expenditure

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	2,43,70		
SUPPLEMENTARY	... 2,43,70	2,39,91	(-)3,79
2030 - STAMPS AND REGISTRATION			
ORIGINAL	20,00		
SUPPLEMENTARY	... 20,00	9,96	(-)10,04
2043 - COLLECTION CHARGES UNDER STATE GOODS			
ORIGINAL	7,98,74		
SUPPLEMENTARY	... 7,98,74	8,61,15	(+)62,41
2045 - OTHER TAXES AND DUTIES ON COMMODITIES AND SERVICES			
ORIGINAL	36,00,00		
SUPPLEMENTARY	... 36,00,00	28,04,05	(-)7,95,95
2047 - OTHER FISCAL SERVICES			
ORIGINAL	6,00		
SUPPLEMENTARY	... 6,00	25	(-)5,75
2052 - SECRETARIAT-GENERAL SERVICES			
ORIGINAL	23,94,93		
SUPPLEMENTARY	... 23,94,93	8,95,71	(-)14,99,22

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

Section and Major Head	Total Grant / Appropriation	Actual Expenditure	Excess (+) Saving (-)
(₹ in thousands)			
2054 - TREASURY AND ACCOUNTS ADMINISTRATION			
ORIGINAL	23,04,92		
SUPPLEMENTARY	... 23,04,92	25,00,74	(+),1,95,82
2071 - PENSIONS AND OTHER RETIREMENT BENEFITS			
ORIGINAL	11,81,60,00		
SUPPLEMENTARY	... 11,81,60,00	9,06,78,27	(-)2,74,81,73
2075 - MISCELLANEOUS GENERAL SERVICES			
ORIGINAL	59,40,78		
SUPPLEMENTARY	... 59,40,78	30,96,61	(-)28,44,17
2235 - SOCIAL SECURITY AND WELFARE			
ORIGINAL	90,01		
SUPPLEMENTARY	... 90,01	33,82	(-)56,19
TOTAL VOTED			
Original	13,35,59,08		
Supplementary	... 13,35,59,08	10,11,20,47	(-)3,24,38,61
Surrendered			3,16,73,55
REVENUE			
CHARGED			
2048 - APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT			
ORIGINAL	12,00,00		
SUPPLEMENTARY	... 12,00,00	12,00,00	...

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

Section and Major Head	Total Grant / Appropriation	Actual Expenditure	Excess (+) Saving (-)
(₹ in thousands)			
2049 - INTEREST PAYMENT			
<i>ORIGINAL</i>	5,37,17,91		
<i>SUPPLEMENTARY</i>	... 5,37,17,91	5,09,67,79	(-)27,50,12
2075 - MISCELLANEOUS GENERAL SERVICES			
<i>ORIGINAL</i>	2,00,00		
<i>SUPPLEMENTARY</i>	... 2,00,00	2,00,00	...
TOTAL CHARGED			
<i>Original</i>	5,51,17,91		
<i>Supplementary</i>	... 5,51,17,91	5,23,67,79	(-)27,50,12
<i>Surrendered</i>			27,50,08
CAPITAL			
VOTED			
7610 - LOANS TO GOVERNMENT SERVANTS,ETC			
<i>ORIGINAL</i>	1,35,00		
<i>SUPPLEMENTARY</i>	... 1,35,00	72,40	(-)62,60
TOTAL VOTED			
Original	1,35,00		
Supplementary	... 1,35,00	72,40	(-)62,60
Surrendered			62,26

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

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

CHARGED

6003 - INTERNAL DEBT OF THE STATE GOVERNMENT

ORIGINAL 4,03,14,21

SUPPLEMENTARY ... 4,03,14,21 4,03,13,18 (-)1,03

6004 - LOANS AND ADVANCES FROM THE CENTRAL GOVERNMENT

ORIGINAL 10,96,14

SUPPLEMENTARY ... 10,96,14 10,64,59 (-)31,55

TOTAL CHARGED

Original 4,14,10,35

Supplementary ... 4,14,10,35 4,13,77,77 (-)32,59

Surrendered 32,57

Notes and comments

Revenue

Voted

- (i) Actual expenditure of ₹ 10,11,20.47 lakh under this grant includes unadjusted Abstract Contingent bill amounting to ₹ 43.69 lakh.
- (ii) Out of saving of ₹ 3,24,38.61 lakh an amount of ₹ 3,16,73.55 lakh was anticipated and surrendered.
- (iii) This is the eleventh year in succession that the grant closed with saving, pointing to overestimation and imperfect budgeting. The persistent savings for last five year are detailed below

(₹ in lakhs)

Year	Total Grant	Actual Expenditure	Savings(-)
2014-15	11,67,06.32	7,86,71.25	(-) 3,80,35.07
2015-16	4,92,25.82	4,60,14.80	(-) 32,11.02
2016-17	5,64,40.54	5,12,18.22	(-) 52,22.32
2017-18	6,43,71.17	5,73,49.32	(-) 70,21.85
2018-19	9,99,45.53	8,31,33.26	(-) 1,68,12.27

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

(iv) **Saving under Revenue Voted section mainly as under**

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	2,43.70		
	R	0.48	2,44.18	(-)4.27
	Original provision augmented by ₹ 0.48 lakh through re-appropriation in March 2020 was net effect of ₹ 6.52 re-appropriation stated to be kept for revision of pay and allowances and ₹ 6.04 lakh surrendered was attributed mainly saving in (i)Transfer of employees (ii) delayed medical claim due to objection raised by the Treasury.			
	STAMPS AND REGISTRATION			
01	Stamps-Judicial			
101	Cost of Stamps			
	O	15.00		
	R (-)	5.04	9.96	...
	Withdrawal of provision by ₹ 5.04 lakh under this head by way of surrender was attributed due to decrease in sale of stamps less payment of commission.			
02	Stamps-Non-Judicial			
101	Cost of Stamps			
	O	5.00		
	R (-)	5.00	...	...
	Surrender of entire provision by ₹ 5.00 lakh under this head was attributed due to non printing of stamps.			
2045	OTHER TAXES AND DUTIES ON COMMODITIES AND SERVICES			
797	Transfer to Reserve Funds/Deposit Accounts			
	O	36,00.00		
	R	...	36,00.00	28,04.05 (-)7,95.95
	Reason for ultimate savings of ₹ 7,95.95 lakh furnished without assigning proper reason.			

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

Head	(₹ in lakhs)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
2047 OTHER FISCAL SERVICES				
110 Goods and Services Tax Network (GSTN) Special Purpose (SPV)				
O	6.00			
R	2.48	8.48	0.25	(-)8.23
Total expenditure of ₹ 0.25 lakh did not even reached up to the original provision of ₹ 6.00 lakh. Original provision augmented by ₹ 2.48 lakh through re-appropriation in March 2020 as certified due to less fund provided under the head proved excessive and could have been restricted to token demand. In view of the saving of ₹ 8.23 lakh attributed delay in the Finance concurrence for the bill claimed due to immediate lock down at the time of close of financial year.				
2052 SECRETARIAT-GENERAL SERVICES				
090 Secretariat				
10 Finance Department				
O	23,94.93			
R (-)	14,98.55	8,96.38	8,96.25	(-)0.13
Reduction of provision by ₹ 14,98.55 lakh through re-appropriation was due to transfer of provision for payment of pay and allowances and non receipt of bill.				
2071 PENSIONS AND OTHER RETIREMENT BENEFITS				
01 Civil				
101 Superannuation and Retirement Allowances				
O	4,43,60.00			
R (-)	1,25,78.33	3,17,81.67	3,17,68.59	(-)13.08
Withdrawal of provision by ₹ 1,25,78.33 lakh through re-appropriation of ₹ 16,43.74 lakh for payment of revised DCRG and surrender of ₹ 1,09,34.59 lakh due to non submission of succession certificate. Final saving of ₹ 13.08 lakh was due to segregation of pension grant for pension in different segment.				

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

Head	(₹ in lakhs)			
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
102	Commuted value of Pension			
	O	3,21,00.00		
	R (-)	1,53,73.02	1,67,26.98	1,67,29.53 (+)2.55
	Withdrawal of provision by ₹ 1,53,73.02 lakh by way of surrender was attributed due to non receipt of document of revision of pay and opting out revised rate of CVP. Excess expenditure of ₹ 2.55 lakh was due to segregation of pension grant for pension in different segment.			
105	Family pensions			
	O	1,00,00.00		
	R (-)	6,38.44	93,61.56	93,61.56 ...
	Withdrawal of provision by ₹ 6,38.44 lakh by way of surrender due to non receipt of succession certificate.			
115	Leave Encashment Benefits			
	O	1,02,00.00		
	R (-)	7,31.87	94,68.13	94,68.13 ...
	Reduction of provision by ₹ 7,31.87 lakh by way of surrender due to non receipt of retirement case files from the department.			
2075	MISCELLANEOUS GENERAL SERVICES			
104	Pensions and awards in consideration of distinguished services			
	O	0.01		
	R	...	0.01	... (-)0.01
	Anticipated saving of ₹ 0.01 lakh token provision was anticipated could not surrender.			
797	Transfer to Reserve Funds/Deposit Accounts			
61	Special Development Fund (Lottery)			
	O	15,00.00		
	R (-)	5,00.00	10,00.00	10,00.00 ...
	Anticipated saving of ₹ 5,00.00 lakh was surrendered in March 2020 due to cancellation of license of EGT, Entertainment Pvt. Ltd.			

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

Head		(₹ in lakhs)		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
800	Other expenditure			
	O	42,22.39		
	R (-)	23,65.26	18,57.13	...
	Withdrawal of provision by ₹ 23,65.26 lakh through re-appropriation of ₹ 3,01.97 to regularize the expenditure incurred during vote on account 2019-20 and for final payment of consultancy fee for preparation of memorandum 15 SFC, payment of equal government share against employees contribution, procurement of IT hardwares & surrender of ₹ 20,63.29 lakh due to non submission of commission bill.			
2235	SOCIAL SECURITY AND WELFARE			
60	Other Social Security and Welfare Programmes			
104	Deposit Linked Insurance Scheme - Government Provident Fund			
10	Finance Department			
	O	90.00		
	R (-)	56.17	33.83	33.82 (-)0.01
	Withdrawal of provision by ₹ 56.17 lakh through re-appropriation of for payment of AMC of GOSEPD, installation of file optimizer and for payment of tour advertisement for Pension Adalat of all district.			
200	Other Programmes			
10	Finance Department			
	O	0.01		
	R	...	0.01	... (-)0.01
	Saving of ₹ 0.01 lakh token provision was anticipated could not surrender.			
2043	COLLECTION CHARGES UNDER STATE GOODS AND SERVICES TAX			
101	Collection Charges			
	O	7,98.74		
	R	64.79	8,63.53	8,61.15 (-)2.38
	Increase of provision by ₹ 64.79 lakh was net effect of re-appropriation of ₹ 1,49.06 lakh was made to release pay arrear and surrender of ₹ 84.27 lakh was attributed due to transfer of employees and bill pending with PAO. Ultimate savings of ₹ 2.38 lakh was not intimated.			

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

Head		(₹ in lakhs)		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
2054	TREASURY AND ACCOUNTS ADMINISTRATION			
095	Directorate of Accounts and Treasuries			
10	Finance Department			
	O	6,98.83		
	R	1,53.37	8,52.20	8,50.70 (-)1.50
	Augmentation of original provision by ₹1,53.37 lakh, through re-appropriation of ₹ 1,56.13 lakh for payment AMC of GOSEPD, installation of file optimizer and for payment of tour advertisement for Pension Adalat of all district, surrender of ₹ 2.76 lakh due to regularization of three mustor roll employees and non receipt of claims. The ultimate savings of ₹ 1.50 lakh was furnished without assigning proper reason.			
096	Pay and Accounts Offices			
	O	14,15.04		
	R	14.93	14,29.97	14,31.89 (+)1.92
	Augmentation of original provision by ₹ 14.93 lakh, through re-appropriation of ₹ 62.49 lakh stated to be for (i) payment of pay arrears, DA, medical claims, (ii) procurement of IT hard wares, Xerox machine and maintenance of vehicle and surrender of ₹ 47.56 lakh based on actual expenditure incurred and cancellation of tour of IT personnal to District PAO owing to lockdown.			
098	Local Fund Audit			
	O	1,61.04		
	R	3.58	1,64.62	1,64.61 (-)0.01
	Augmentation of provision by ₹ 3.58 lakh, through re-appropriation of ₹ 6.94 lakh stated to be for release of revised pay arrear and surrender of ₹ 3.36 lakh due to non receipt of bills and less tour performed by officials.			
800	Other Expenditure			
43	Mission Mode Project (90 10% CSS)			
	O	0.01		
	R	23.56	23.57	23.56 (-)0.01
	Augmentation of provision by ₹ 23.56 lakh, through re-appropriation stated to be to regularize the expenditure incurred during vote on account 2019-20, release of payment of NICS I for hiring manpower and for payment for imparting training on Integrated pay roll system.			

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

Head		(₹ in lakhs)		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
2071	PENSIONS AND OTHER RETIREMENT BENEFITS			
01	Civil			
104	Gratuities			
60	Payment of Gratuities			
	O	1,40,00.00		
	R	16,43.74	1,56,43.74	1,56,43.73
				(-)0.01
	Augmentation of provision by ₹ 16,43.74 lakh through re-appropriation for payment of revised DCRG from ₹ 10 to ₹ 20 lakh.			
117	Government Contribution of Defined Contribution Pension Scheme			
	O	75,00.00		
	R	1,50.00	76,50.00	77,41.89
				(+)91.89
	Increase of provision by ₹ 1,50.00 lakh through re-appropriation stated to be for payment equal government share to employees contribution. The ultimate excess of ₹ 91.89 lakh could not avoided due to increase of new subscribers and revision of contribution.			
2075	MISCELLANEOUS GENERAL SERVICES			
103	State Lotteries			
10	Finance Department			
	O	2,18.38		
	R	21.20	2,39.58	2,39.48
				(-)0.10
	Increase of provision by ₹ 21.20 lakh through re-appropriation of ₹ 24.08 stated to be for payment pay and allowances and surrendere of ₹ 2.88 lakh due to discontinuation of service of three legal retainers The ultimate saving of ₹ 0.10 lakh could not be surrendered due to minor savings.			

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

Revenue

Charged

- (i) **Expenditure of ₹ 5,23,67.79 lakh under the Charged also ₹ 14,00.00 lakh which was transferred and credited to Reserved Fund as detailed below**

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

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

Head		(₹ in lakhs)		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
2049	INTEREST PAYMENT			
01	Interest on Internal Debt			
101	Interest on Market Loans			
	<i>O</i>	3,92,97.27		
	<i>R (-)</i>	18,33.09	3,74,64.18	3,74,64.18 ...
<p>Withdrawal of provision by ₹ 18,33.09 lakh was net effect of ₹ 32.51 lakh through re-appropriation was stated to be for payment due to increase in number GIS subscriber and surrendered ₹ 18,00.58 lakh due to provision kept for payment of half yearly interest against borrowing, however the State Government had raised the major portion of Borrowings only after second quarter.</p>				
200	Interest on Other Internal Debts			
60	Life Insurance Corporation of India			
	<i>O</i>	6,45.27		
	<i>R (-)</i>	20.01	6,25.26	6,25.26 ...

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

Head		(₹ in lakhs)		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
61	General Insurance Corporation			
	<i>O</i>	0.01		
	<i>R (-)</i>	0.01	...	...
62	Rural Electrification Corporation			
	<i>O</i>	1,32.12		
	<i>R (-)</i>	25.21	1,06.91	1,06.91
65	Bank Over draft			
	<i>O</i>	0.01		
	<i>R (-)</i>	0.01	...	...
	Withdrawal of provision by ₹ 20.01 lakh, ₹ 0.01 lakh, ₹ 25.21 lakh and ₹ 0.01 lakh on the above four cases were surrender in March 2020 stated to be due to re-scheduling of loan.			
66	NABARD			
	<i>O</i>	13,95.06		
	<i>R (-)</i>	2,52.45	11,42.61	11,42.61
	Reduction of provision by ₹ 2,52.45 lakh by way of surrender in March 2020 stated to be due to provision kept for payment of quarterly interest against the borrowing.			
03	Interest on Small Savings, Provident Funds etc			
111	Interest on Other Deposit and A/cs.			
60	State Compensatory Affortestation (SCA)			
	<i>O</i>	17,65.61		
	<i>R (-)</i>	5,96.27	11,69.34	11,69.34
	Reduction of provision by ₹ 5,96.27 lakh by way of surrender in March 2020 stated to be due to re-scheduling of interest rate during the year.			

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

Head	(₹ in lakhs)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
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>	4,65.34		
	<i>R (-)</i>	54.86	4,10.48	4,10.47 (-)0.01
	Anticipated saving of ₹ 54.86 lakh was surrender in March 2020 due to re-scheduling of loan.			
103	Interest on Loans for Centrally Sponsored Plan Schemes			
31	Police Department			
	<i>O</i>	9.50		
	<i>R (-)</i>	0.01	9.49	9.49 ...
44	Others			
	<i>O</i>	8.23		
	<i>R (-)</i>	0.67	7.56	7.56 ...
	Anticipated saving of ₹ 0.01 lakh and ₹ 0.67 lakh on the above two cases were surrender in March 2020 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>	5,60.00		
	<i>R</i>	32.51	5,92.51	5,92.50 (-)0.01
	Augmentation of provision by ₹ 32.51 lakh through re-appropriation was due to increase in number of GIS subscribers.			

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

Capital

Voted

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

Head	(₹ in lakhs)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
7610	LOANS TO GOVERNMENT SERVANTS, ETC.			
201	House Building Advances			
61	House Building Advances to A.I.S. Officers			
	O	1,25.00		
	R (-)	52.26	72.74	72.40
				(-)0.34
202	Advances for purchase of Motor Conveyances			
62	Motor Conveyance to State Govt. Employees			
	O	10.00		
	R (-)	10.00	...	...

Anticipated saving of ₹ 52.26 lakh and ₹ 10.00 lakh on the above two cases were surrender in March 2020 due to less demand of HBA loan for AIS Officer and saving due to non receipt of claim of motor conveyance loan from employees.

Capital

Charged

- (i) **Actual expenditure of ₹ 72.40 lakh under this grant**
- (ii) **Out of saving of ₹ 62.60 lakh an amount of ₹ 62.26 lakh was anticipated and 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	...	...

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

Head		(₹ in lakhs)		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
105	Loans from NABARD			
61	Loan for Rural Infrastructural Development			
	<i>O</i>	45,63.73		
	<i>R (-)</i>	1.00	45,62.73	...
106	Compensation and other Bonds			
66	Special Power Bonds			
	<i>O</i>	0.01		
	<i>R (-)</i>	0.01	...	...
	Anticipated saving of ₹ 0.01 lakh, ₹ 1.00 lakh and ₹ 0.01 lakh on the above three cases were surrender in March 2020 due to re-scheduling of loan.			
6004	LOANS AND ADVANCES FROM THE CENTRAL GOVERNMENT			
01	Non-Plan Loans			
201	House Building Advances			
60	HBA to All India Serive Officers			
	<i>O</i>	14.60		
	<i>R (-)</i>	0.76	13.84	13.85 (+)0.01
02	Loans for State/Union Territory Plan Schemes			
101	Block Loans			
	<i>O</i>	4,80.86		
	<i>R (-)</i>	30.79	4,50.07	4,50.06 (-)0.01
	Anticipated saving of ₹ 0.76 lakh and ₹ 30.79 lakh on the above two cases were surrender in March 2020 due to re-scheduling of loan.			

Grant No. 11 Food, Civil Supplies and Consumer Affairs

Section and Major Head		Total Grant / Appropriation	Actual Expenditure	Excess (+) Saving (-)
(₹ in thousands)				
REVENUE				
VOTED				
MAJOR HEAD				
2408 - FOOD STORAGE AND WAREHOUSING				
ORIGINAL	19,84,72			
SUPPLEMENTARY	1,51,00	21,35,72	18,30,45	(-)3,05,27
3456 - CIVIL SUPPLIES				
ORIGINAL	2,35,91			
SUPPLEMENTARY	3,84	2,39,75	2,13,49	(-)26,26
3475 - OTHER GENERAL ECONOMIC SERVICES				
ORIGINAL	2,11,93			
SUPPLEMENTARY	...	2,11,93	2,24,86	(+)12,93
TOTAL VOTED				
Original	24,32,56			
Supplementary	1,54,84	25,87,40	22,68,80	(-)3,18,60
Surrendered				46,55
CAPITAL				
VOTED				
4408 - CAPITAL OUTLAY ON FOOD STORAGE AND WAREHOUSING				
ORIGINAL	11,71,00			
SUPPLEMENTARY	...	11,71,00	...	(-)11,71,00

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

Section and Major Head	Total Grant / Appropriation	Actual Expenditure	Excess (+) Saving (-)
(₹ in thousands)			
5475 - CAPITAL OUTLAY ON OTHER GENERAL ECONOMIC SERVICES			
ORIGINAL	2,45,00		
SUPPLEMENTARY	...	2,45,00	...
TOTAL VOTED			
Original	14,16,00		
Supplementary	...	14,16,00	...
Surrendered			...

Notes and comments

Revenue

Voted

- (i) Actual expenditure of ₹ 22,68.80 lakh under this grant includes unadjusted Abstract Contingent bill amounting to ₹ 1,07.12 lakh.
- (ii) Out of saving of ₹ 3,18.60 lakh an amount of ₹ 46.55 lakh was anticipated and surrendered.
- (iii) Total expenditure under this grant in Revenue side ₹ 22,68.80 lakh did not even reached up to the original provision of ₹ 24,32.56 lakh. Supplementary provision of ₹ 1,54.84 lakh obtained in November 2019 proved excessive and could have been restricted original provision.
- (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 year are detailed below :

Year	Total Grant	(₹ in lakhs)	
		Actual Expenditure	Savings(-)
2014-15	31,34.60	30,39.66	(-) 94.94
2015-16	26,33.19	21,33.07	(-) 5,00.12
2016-17	25,11.06	14,05.06	(-) 11,06.00
2017-18	19,19.59	16,80.18	(-) 2,39.41
2018-19	14,86.00	36.89	(-) 14,49.11

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

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

Head	(₹ in lakhs)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
2408	FOOD STORAGE AND WAREHOUSING			
01	Food			
001	Direction and Administration			
	O	19,27.91		
	S	1,51.00		
	R (-)	71.37	20,07.54	17,83.31 (-)2,24.23
<p>Augmentation of Provision by ₹ 1,51.00 lakh through supplementary demand in November 2019. The provision was further decreased by ₹ 71.37 lakh through re-appropriation of ₹ 31.11 lakh for payment of pay revision arrear and surrender of ₹ 40.26 lakh due to utilization of fund from other head. Ultimate savings of ₹ 2,24.23 lakh reason thereof was not intimated.</p>				
101	Procurement and Supply			
60	Establishment of Food Grain Godowns			
	O	56.81		
	R (-)	1.76	55.05	47.64 (-)7.41
<p>Reduction of provision by ₹ 1.76 lakh through re-appropriation stated to be for payment of honorarium to the members of consumer forum. Reason of ultimate savings of ₹ 7.41 lakh was not intimated.</p>				
3456	CIVIL SUPPLIES			
001	Direction and Administration			
61	State Food Commission			
	O	76.71		
	R	...	76.71	49.59 (-)27.12

The provision not utilized fully thus savings of ₹ 27.12 lakh occurred, reason of ultimate savings was not intimated.

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

Head		(₹ in lakhs)		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
3475	OTHER GENERAL ECONOMIC SERVICES			
106	Regulation of Weights and Measures			
01	National Food Security Mission			
	O	0.01		
	R	...	0.01	...
				(-)0.01
	The provision not utilized at all thus savings of ₹ 0.01 lakh occurred, reason of ultimate savings was not intimated.			
3456	CIVIL SUPPLIES			
001	Direction and Administration			
60	Sikkim State Consumer Disputes Redressal Commission			
	O	1,59.20		
	S	3.84		
	R	1.37	1,64.41	1,63.90
				(-)0.51
	Original provision was augmented by ₹ 3.84 lakh through supplementary demand in November 2019 required for payment of honorarium of President and Members. The provision was again augmented through re-appropriation of ₹ 1.37 lakh in March 2020 was the net effect of re-appropriation of ₹ 7.66 lakh due to cancellation of tour program Hon'ble President, and surrender of ₹ 6.29 lakh due to transfer of staff and non receipt of medical claim.			
3475	OTHER GENERAL ECONOMIC SERVICES			
106	Regulation of Weights and Measures			
62	North-East Circle			
	O	1,71.43		
	R	17.43	1,88.86	1,82.44
				(-)6.42
	Augmentation of provision by ₹ 17.43 lakh through re-appropriation stated to be for payment of electricity bills, pending SCCS bills, STCS bills, local monthly POL, settlement of India Govt. Mint pending bills and for payment of 2nd and final pay revision arrear. Reason of ultimate savings of ₹ 6.42 lakh was not intimated.			
63	South-West Circle			
	O	37.48		
	R	7.78	45.26	39.41
				(-)5.85
	Augmentation of provision by ₹ 7.78 lakh through re-appropriation stated to be for payment of 2nd and final pay revision arrear. Reason of ultimate savings of ₹ 5.85 lakh was not intimated.			

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

Capital**Voted**

- (i) **The grant has unadjusted Abstract Contingent bill amounting to ₹ 12.87 lakh.**
- (ii) **Out of saving of ₹ 14,16.00 lakh no amount was anticipated and 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	11,71.00			
R	...	11,71.00	...	(-)11,71.00
				Savings of entire provision of ₹ 11,71.00 lakh due to non utilization of fund. Reason of ultimate savings was not intimated.
5475 CAPITAL OUTLAY ON OTHER GENERAL ECONOMIC SERVICES				
102 Civil Supplies				
01 National Food Security Mission				
O	2,45.00			
R	...	2,45.00	...	(-)2,45.00
				Savings of entire provision of ₹ 2,45.00 lakh due to non utilization of fund. Reason of ultimate savings was not intimated.

Grant No. 12 Forest, Environment and Wild Life Management

Section and Major Head	Total Grant / Appropriation	Actual Expenditure	Excess (+) Saving (-)
(₹ in thousands)			
REVENUE			
VOTED			
MAJOR HEAD			
2402 - SOIL AND WATER CONSERVATION			
ORIGINAL	25,18,76		
SUPPLEMENTARY	2	25,18,78	18,09,46
			(-)7,09,32
2406 - FORESTRY AND WILD LIFE			
ORIGINAL	2,23,11,76		
SUPPLEMENTARY	6,78,43	2,29,90,19	1,31,92,37
			(-)97,97,82
3435 - ECOLOGY AND ENVIRONMENT			
ORIGINAL	13,69,12		
SUPPLEMENTARY	6,57	13,75,69	4,08,69
			(-)9,67,00
TOTAL VOTED			
Original	2,61,99,64		
Supplementary	6,85,02	2,68,84,66	1,54,10,52
Surrendered			64,86,62
CAPITAL			
VOTED			
4406 - CAPITAL OUTLAY ON FORESTRY AND WILD LIFE			
ORIGINAL	2,18,33		
SUPPLEMENTARY	...	2,18,33	2,07,75
			(-)10,58
TOTAL VOTED			
Original	2,18,33		
Supplementary	...	2,18,33	2,07,75
Surrendered			10,58

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

Notes and comments

Revenue

Voted

- (i) Actual expenditure of ₹ 1,54,10.52 lakh under this grant includes unadjusted Abstract Contingent bill amounting to ₹ 60.61 lakh.
- (ii) Out of saving of ₹ 1,14,74.14 lakh an amount of ₹ 64,86.62 lakh was anticipated and surrendered.
- (iii) Total expenditure under this grant in Revenue side ₹ 1,54,10.52 lakh did not even reached up to the original provision of ₹ 2,61,99.64 lakh. Supplementary provision of ₹ 6,85.02 lakh obtained in November 2019 proved excessive and 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 year are detailed below :

Year	Total Grant	(₹ in lakhs)	
		Actual Expenditure	Savings(-)
2014-15	2,84,51.74	1,75,26.49	(-)1,09,25.25
2015-16	2,08,73.73	82,18.38	(-)1,26,55.35
2016-17	2,18,51.21	1,30,98.51	(-) 87,52.70
2017-18	2,17,36.51	1,19,34.40	(-) 98,02.11
2018-19	1,73,14.40	1,39,17.34	(-) 33,97.06

- (v) Savings occurred are as under :

Head	(₹ in lakhs)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
2402 SOIL AND WATER CONSERVATION				
102 Soil Conservation				
13 Forestry and Wildlife Department				
O	32.05			
R (-)	3.25	28.80	32.04	(+)3.24

Reduction of provision by ₹ 3.25 lakh through surrender for regularization of wages of muster roll employees but ultimate excess expenditure of ₹ 3.24 lakh incurred was not intimated.

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

Head	(₹ in lakhs)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
38	Integrated Water shed Management Programme (IWMP)			
O	5,00.01			
R (-)	5,00.01	...	...	...
	Entire provision of ₹ 5,00.01 lakh surrender in March 2020 due to non receipt of fund from Government of India.			
800	Other expenditure			
44	Head Office Establishment			
O	12,29.98			
R (-)	4,10.65	8,19.33	8,92.29	(+)72.96
	Reduction of provision by ₹ 4,10.65 lakh was the net effect of re-appropriation of ₹ 77.70 lakh for making payment of fixation and allowances and surrender of ₹ 3,32.95 lakh stated to be due to non submission of bill. Reason for excess expenditure of ₹ 72.96 lakh incurred was not intimated			
2406	FORESTRY AND WILD LIFE			
01	Forestry			
001	Direction and Administration			
O	63,90.58			
S	5,30.00			
R (-)	5,45.22	63,75.36	58,28.28	(-)5,47.08
	Augmentation of provision by ₹ 5,30.00 lakh through supplementary demand in November 2019 was required for Green Tribunal Directive for Bank Guarantee (₹ 5,00.00 lakh) and Automation and Digitization of 23 check post (₹ 30.00 lakh). The provision was finally reduced by ₹ 5,45.22 lakh through re-appropriation of ₹ 5,19.61 lakh and surrender of ₹ 25.61 lakh for payment of arrear of fixation and allowances and also for regularization of wages of muster roll employees. The ultimate savings of ₹ 5,47.08 lakh was not intimated.			

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

Head		(₹ in lakhs)		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
101	Forest Conservation, Development and Regeneration			
11	National Afforestation Programme (Green India Mission and Forest Management)			
	O	6,39.86		
	S	19.70		
	R (-)	3,12.44	3,47.12	3,47.12
				...
	Provision augmented by ₹ 19.70 lakh through supplementary demand in November 2019. The provision was finally reduced by ₹ 3,12.44 lakh through surrender due to non receipt of fund from Government of India.			
66	Forest Protection Schemes			
	O	53,11.33		
	S	1,06.76		
	R (-)	29,29.42	24,88.67	24,88.68
				(+)0.01
	Provision augmented by ₹ 1,06.76 lakh through supplementary demand in November 2019. The provision was finally reduced by ₹ 29,29.42 lakh through surrender due to restriction of expenditure within actual receipt of fund.			
102	Social and Farm Forestry			
71	Plantation Scheme			
	O	24.59		
	R (-)	1.91	22.68	22.68
				...
	Reduction of provision by ₹ 1.91 lakh through surrender for regularization of wages of muster roll employees.			
105	Forest Produce			
08	National Livestock Management Programme			
	O	1,50.00		
	R (-)	1,50.00	...	...
				...
	Entire provision of ₹ 1,50.00 lakh surrender in March 2020 due to non receipt of fund from Government of India.			

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

Head		(₹ in lakhs)		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
800	Other expenditure			
	O	26.72		
	R	...	26.72	18.91
				(-)7.81
	Reason for ultimate savings of ₹ 7.81 lakh was not intimated.			
02	Environmental Forestry and Wild Life			
110	Wild Life Preservation			
	O	19,39.23		
	R (-)	4,22.22	15,17.01	15,16.09
				(-)0.92
	Reduction of provision by ₹ 4,22.22 lakh was the net effect of re-appropriation of ₹ 1,51.48 lakh for making payment of fixation and allowance, token provision was made for CFY so as to re-appropriate final release of fund Govt. of India on 30.3.2020 and surrender of ₹ 5,73.70 lakh stated to be due to non receipt of fund from Government of India.			
13	Integrated Development of Wild Life Habitats			
	O	5,30.07		
	S	14.07		
	R (-)	98.88	4,45.26	4,43.33
				(-)1.93
	Provision augmented by ₹ 14.07 lakh through supplementary demand in November 2019. The provision was finally reduced by ₹ 98.88 lakh through surrender due to non receipt of fund from Government of India. Reason for ultimate savings of ₹ 1.93 lakh was not intimated.			
111	Zoological Park			
61	Development of Himalayan Zoological Park			
	O	1,37.93		
	R (-)	3.55	1,34.38	1,34.36
				(-)0.02
	Reduction of provision by ₹ 3.55 lakh through surrender was due to non receipt of bills.			

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

Head		(₹ in lakhs)		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
04	Afforestation and Ecology Development			
103	State Compensatory Afforestation (SCA)			
01	State Authority			
	O	50,23.31		
	R (-)	5,28.21	44,95.10	... (-)44,95.10
				Reduction of provision by ₹ 5,28.21 lakh through surrender was due to restriction of expenditure within actual receipt of fund. Reason for ultimate savings of ₹ 44,95.19 lakh was not intimated.
3435	ECOLOGY AND ENVIRONMENT			
03	Environmental Research and Ecological Regeneration			
001	Direction and Administration			
12	Conservation of Natural Resources and Eco-systems			
	O	11.80		
	R (-)	11.80	...	... ..
				Entire provision of ₹ 11.80 lakh surrender due to fund already accounted under MH 3435-03-001-12-44-81 Assistance under ENVIS (100 per cent CSS).
101	Conservation Programmes			
	O	1.10		
	R	...	1.10	... (-)1.10
				Token provision of ₹ 1.10 lakh under the head could not utilize thus savings of ₹ 1.10 lakh occurred.
12	Conservation of Natural Resources and Eco-systems			
	O	11,39.26		
	S	6.57		
	R (-)	9,63.52	1,82.31	1,82.28 (-)0.03
				Provision augmented by ₹ 6.57 lakh through supplementary demand in November 2019. The provision was finally reduced by ₹ 9,63.52 lakh through surrender due to fund already accounted under MH 3435-03-101-12 Conservation of Natural Resources and Eco-systems, non receipt of fund/ central share from Government of India.

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

Head		(₹ in lakhs)		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
61	Schemes funded under Sikkim Ecology Fund			
	O	0.01		
	R (-)	0.01	...	...
	Entire provision of ₹ 0.01 lakh surrender due to non receipt of fund from Government of India.			
(vi)	The above saving were partly counter balanced by excess as under :			
2402	SOIL AND WATER CONSERVATION			
001	Direction and Administration			
13	Forestry and Wildlife Department			
	O	7,56.72		
	S	0.02		
	R	1,30.11	8,86.85	8,85.12 (-)1.73
	Augmentation of provision by ₹ 0.02 lakh through supplementary demand in November 2019 and re-appropriation of ₹ 1,45.23 lakh for payment of pay arrear and release of advances and surrender of ₹ 15.12 lakh due to non submission of bills. Reason for ultimate savings of ₹ 1.73 lakh was not intimated.			
2406	FORESTRY AND WILD LIFE			
01	Forestry			
004	Research			
60	Establishment			
	O	1,66.47		
	R	25.27	1,91.74	1,92.41 (+)0.67
	Augmentation of provision by ₹ 25.27 lakh was net effect of re-appropriation of ₹ 26.00 lakh for payment of revised arrear and surrender of ₹ 73.00 lakh for regularization of bill of muster roll employees.			

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

Head		(₹ in lakhs)		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
005	Survey and Utilization of Forest Resources			
63	Demarcation Survey			
	O	96.46		
	R	10.00	1,06.46	1,06.28 (-)0.18
	Augmentation of provision by ₹ 10.00 lakh for payment of revision of pay and allowances.			
64	Working Plan Survey			
	O	1,73.69		
	R	1,63.35	3,37.04	3,35.78 (-)1.26
	Augmentation of provision by ₹ 1,63.35 lakh through re-appropriation of ₹ 1,73.35 lakh for revised pay and allowances. Reason for final saving of ₹ 1.26 lakh was not intimated.			
102	Social and Farm Forestry			
69	Social Forestry			
	O	4,95.62		
	R	3.52	4,99.14	4,99.11 (-)0.03
	Augmentation of provision by ₹ 3.52 lakh was net effect of re-appropriation of ₹ 15.57 lakh for payment of pay revised arrear and surrender of ₹ 12.05 lakh due to non submission of bills.			
70	Farm Forestry			
	O	1,49.39		
	R	15.25	1,64.64	1,63.82 (-)0.82
	Augmentation of provision by ₹ 15.25 lakh was net effect of re-appropriation of ₹ 18.71 lakh and surrender of ₹ 3.46 lakh for payment of pay revised arrear and regularization of muster roll employees.			
105	Forest Produce			
73	Utilisation Circle			
	O	1,93.31		
	R	10.67	2,03.98	2,03.58 (-)0.40
	Augmentation of provision by ₹ 10.67 lakh was net effect of re-appropriation of ₹ 10.80 lakh and surrender of ₹ 13.00 lakh for payment of arrear of fixation and release of advance.			

Grant No. 12 Forest, Environment and Wild Life Management concld...

Head		(₹ in lakhs)		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
02	Environmental Forestry and Wild Life			
112	Public Gardens			
	O	5,30.23		
	R	26.75	5,56.98	(-)0.77
	Augmentation of provision by ₹ 26.75 lakh was net effect of re-appropriation of ₹ 33.81 lakh and surrender of ₹ 7.06 lakh for payment of arrear of fixation and release of advance.			
3435	ECOLOGY AND ENVIRONMENT			
03	Environmental Research and Ecological Regeneration			
001	Direction and Administration			
	O	1,62.57		
	R	9.55	1,72.12	(-)0.10
	Augmentation of provision by ₹ 9.55 lakh was net effect of re-appropriation of ₹ 22.36 lakh for payment of arrear of fixation and release of advance and surrender of ₹ 12.81 lakh due to fund already accounted under MH 3435-03-001-00-44-81 Assistance under ENVIS (100 per cent CSS) and also on receipt of fund from Government of India.			
Capital				
Voted				
(i)	Actual expenditure of ₹ 2,07.75 lakh incurred under the head and out of saving of ₹ 10.58 lakh an amount of ₹ 10.58 lakh 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	2,18.33		
	R (-)	10.58	2,07.75	...
	Reduction of provision by ₹ 10.58 lakh through surrender was due to non receipt of bills.			

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>10,15,89</i>		
<i>SUPPLEMENTARY</i>	... <i>10,15,89</i>	<i>9,64,01</i>	<i>(-)51,88</i>
2059 - PUBLIC WORKS			
<i>ORIGINAL</i>	<i>20,30</i>		
<i>SUPPLEMENTARY</i>	... <i>20,30</i>	<i>15,58</i>	<i>(-)4,72</i>
2406 - FORESTRY AND WILD LIFE			
<i>ORIGINAL</i>	<i>20,00</i>		
<i>SUPPLEMENTARY</i>	... <i>20,00</i>	<i>10,96</i>	<i>(-)9,04</i>
2407 - PLANTATIONS			
<i>ORIGINAL</i>	<i>1,50</i>		
<i>SUPPLEMENTARY</i>	... <i>1,50</i>	...	<i>(-)1,50</i>
2515 - OTHER RURAL DEVELOPMENT PROGRAMMES			
<i>ORIGINAL</i>	<i>35,00</i>		
<i>SUPPLEMENTARY</i>	... <i>35,00</i>	<i>34,99</i>	<i>(-)1</i>
TOTAL CHARGED			
<i>Original</i>	<i>10,92,69</i>		
<i>Supplementary</i>	... <i>10,92,69</i>	<i>10,25,54</i>	<i>(-)67,15</i>
<i>Surrendered</i>			<i>66,96</i>

Appropriation: Governor contd...

Notes and comments

Revenue

Charged

- (i) **Actual expenditure of ₹ 10,25.54 lakh under this grant includes unadjusted Abstract Contingent bill amounting to ₹ 69.79 lakh.**
- (ii) **Out of saving of ₹ 67.15 lakh an amount of ₹ 66.96 lakh was anticipated and surrendered.**
- (iii) **Savings under the grant occurred as under :**

Head	(₹ in lakhs)			
	Total Appropriation	Actual Expenditure	Excess (+) Savings (-)	
2012 PRESIDENT, VICE-PRESIDENT/GOVERNOR/ ADMINISTRATOR OF UNION TERRITORIES				
03 Governor/Administrator of Union Territories				
090 Secretariat				
<i>O</i>	3,78.55			
<i>R (-)</i>	99.70	2,78.85	2,78.62	(-)0.23
	Reduction of provision by ₹ 99.70 lakh in March 2020 is net effect of re-appropriation of ₹ 38.29 lakh and surrender of ₹ 61.41 lakh due to curtailment tour of Secretariat officer and provision provided for payment of revision of pay and arrears.			
101 Emoluments and allowances of the Governor/Administrator of Union Territories				
<i>O</i>	40.97			
<i>R (-)</i>	0.20	40.77	40.77	...
	Reduction of provision by ₹ 0.20 lakh through surrender stated to be unutilized provision of salary of Secretariat.			
104 Sumptuary Allowances				
<i>O</i>	18.00			
<i>R (-)</i>	0.73	17.27	17.26	(-)0.01
	Reduction of provision by ₹ 0.73 lakh through re-appropriation due to curtailment in hospitality expenditure.			

Appropriation: Governor contd...

Head		(₹ in lakhs)		
		Total Appropriation	Actual Expenditure	Excess (+) Savings (-)
106	Entertainment Expenses			
	<i>O</i>	0.25		
	<i>R (-)</i>	0.25	...	...
	Reduction of provision of ₹ 0.25 lakh through re-appropriation due to austerity measures taken during the year.			
2059	PUBLIC WORKS			
60	Other Buildings			
053	Maintenance and Repairs			
60	Work Charged Establishment			
	<i>O</i>	0.31		
	<i>R (-)</i>	0.31	...	...
	Withdrawal of entire provision of ₹ 0.31 lakh through re-appropriation due to austerity measures taken during the year.			
61	Other Maintenance Expenditure			
	<i>O</i>	15.49		
	<i>R (-)</i>	1.86	13.63	13.61 (-)0.02
	Reduction of provision of ₹ 1.86 lakh through re-appropriation due to austerity measures taken during the year.			
103	Furnishings			
44	Governor			
	<i>O</i>	4.50		
	<i>R (-)</i>	2.53	1.97	1.97 ...
	Reduction of provision of ₹ 2.53 lakh through re-appropriation due to austerity measures taken during the year.			
2406	FORESTRY AND WILD LIFE			
02	Environmental Forestry and Wild Life			
112	Public Gardens			
45	East Sikkim			
	<i>O</i>	20.00		
	<i>R (-)</i>	9.00	11.00	10.96 (-)0.04
	Reduction of provision of ₹ 9.00 lakh through re-appropriation less expenditure due to austerity measures taken during the year and postponement of landscaping of lawn of New Raj Bhavan.			

Appropriation: Governor concl...

Head		(₹ in lakhs)		
		Total Appropriation	Actual Expenditure	Excess (+) Savings (-)
2407	PLANTATIONS			
01	Tea			
800	Other expenditure			
61	Tea Garden			
	<i>O</i>	1.50		
	<i>R (-)</i>	1.50	...	...
	Reduction of entire provision of ₹ 1.50 lakh through re-appropriation less expenditure due to austerity measures taken during the year.			
2012	PRESIDENT, VICE-PRESIDENT/GOVERNOR/ ADMINISTRATOR OF UNION TERRITORIES			
03	Governor/Administrator of Union Territories			
103	Household Establishment			
	<i>O</i>	5,08.12		
	<i>R</i>	38.44	5,46.56	5,46.74 (+)0.18
	Increase of provision by ₹ 38.44 lakh in March 2020 is net effect of re-appropriation of ₹ 43.79 due to unanticipated expenditure during visit of Hon'ble President of India and for payment of revision of pay and arrears and surrender of unutilized provision of salary of professional services of ₹ 5.35 lakh.			
107	Expenditure from Contract Allowance			
	<i>O</i>	4.00		
	<i>R</i>	1.03	5.03	5.03 ...
	Increase of provision of ₹ 1.03 lakh through re-appropriation to meet up the balance payment for outstanding advance adjustment in relevant head.			
108	Tour Expenses			
	<i>O</i>	13.00		
	<i>R</i>	9.65	22.65	22.65 ...
	Increase of provision of ₹ 9.65 lakh through re-appropriation to meet up unanticipated extra tour of Hon'ble Governor and entourage.			

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

Section and Major Head		Total Grant / Appropriation	Actual Expenditure	Excess (+) Saving (-)
(₹ in thousands)				
REVENUE				
VOTED				
MAJOR HEAD				
2059 - PUBLIC WORKS				
ORIGINAL	43,07			
SUPPLEMENTARY	...	43,07	39,52	(-)3,55
2210 - MEDICAL AND PUBLIC HEALTH				
ORIGINAL	3,58,78,64			
SUPPLEMENTARY	36,50,00	3,95,28,64	3,60,46,74	(-)34,81,90
2211 - FAMILY WELFARE				
ORIGINAL	25,27,61			
SUPPLEMENTARY	94,75	26,22,36	25,65,18	(-)57,18
2216 - HOUSING				
ORIGINAL	46,39			
SUPPLEMENTARY	...	46,39	44,83	(-)1,56
3454 - CENSUS SURVEYS AND STATISTICS				
ORIGINAL	1,34,40			
SUPPLEMENTARY	...	1,34,40	1,34,36	(-)4
TOTAL VOTED				
Original	3,86,30,11			
Supplementary	37,44,75	4,23,74,86	3,88,30,63	(-)35,44,23
Surrendered				26,56,65

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

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

CAPITAL

VOTED

4210 - CAPITAL OUTLAY ON MEDICAL AND PUBLIC HEALTH

ORIGINAL	34,37,59			
SUPPLEMENTARY	21,83,00	56,20,59	39,07,42	(-)17,13,17

7475 - LOANS FOR OTHER GENERAL ECONOMIC SERVICES

ORIGINAL	...			
SUPPLEMENTARY	...	...	5,22,18	(+)5,22,18

TOTAL VOTED

Original	34,37,59			
Supplementary	21,83,00	56,20,59	44,29,59	(-)11,91,00
Surrendered				17,05,73

Notes and comments

Revenue

Voted

- (i) Actual expenditure of ₹ 3,88,30.63 lakh under this grant includes unadjusted Abstract Contingent bill amounting to ₹ 658.40 lakh.
- (ii) Out of saving of ₹ 35,44.23 lakh an amount of ₹ 26,56.65 lakh was anticipated and surrendered.
- (iii) Out of saving of ₹ 3544.23 lakh supplementary provision of ₹ 3744.75 lakh obtained in November 2019 proved excessive.
- (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 year are detailed below :

(₹ in lakhs)

Year	Total Grant	Actual Expenditure	Savings(-)
2014-15	2,77,44.91	2,00,01.45	(-) 77,43.46
2015-16	2,27,86.08	1,95,90.07	(-) 31,96.01
2016-17	2,35,92.02	2,10,69.61	(-) 25,24.41
2017-18	2,56,13.71	2,39,54.95	(-) 16,58.76
2018-19	4,23,74.86	3,88,31.83	(-) 35,43.03

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

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

Head	(₹ in lakhs)			
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
2059 PUBLIC WORKS				
60 Other Buildings				
053 Maintenance and Repairs				
60 Work Charged Establishment				
O	9.32			
R (-)	3.55	5.77	5.77	...
Reduction of provision by ₹ 3.55 lakh through surrender stated to be due to unavoidable.				
2210 MEDICAL AND PUBLIC HEALTH				
01 Urban Health Services-Allopathy				
001 Direction and Administration				
61 State Health Mechanical Workshop				
O	3,73.17			
R (-)	0.18	3,72.99	3,69.31	(-)3.68
Reduction of provision by ₹ 0.18 lakh through surrender stated to be due to unavoidable. Reason of ultimate savings of ₹ 3.68 lakh not intimated.				
109 School Health Scheme				
44 Head Office Establishment				
O	88.28			
R	...	88.28	64.70	(-)23.58
Reason of ultimate savings of ₹ 23.58 lakh not intimated.				
110 Hospital and Dispensaries				
61 Central Health Stores				
O	41,03.34			
S	5,00.00			
R (-)	23,11.80	22,91.54	22,90.71	(-)0.83
Provision augmented by ₹ 5,00.00 lakh through supplementary demand in November 2019 required for fuel for ambulance. The provision was finally reduced by ₹ 23,11.80 lakh through re-appropriation of ₹ 23,11.54 lakh and surrender ₹ 0.26 lakh due to requisition of fund for release of salary of October 2019 and payment of revised pay arrears.				

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

Head		(₹ in lakhs)		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
800	Other Expenditure			
	O	38,72.28		
	S	1,00.00		
	R (-)	4,04.95	35,67.33	30,84.90 (-)4,82.43
	Augmentation of provision by ₹ 1,00.00 lakh through supplementary demand in November 2019. The provision was finally reduced by ₹ 4,04.95 lakh through surrender stated to be unavoidable.			
	Reason for ultimate savings of ₹ 482.43 lakh has not been intimated.			
15	National Health Mission including NRHM			
	O	1,43.00		
	R (-)	1,43.00	...	...
	Reduction of entire provision by ₹ 1,43.00 lakh through surrender stated to be due to non receipt of resource.			
64	Indigenous System of Medicines			
	O	27.08		
	R (-)	0.02	27.06	24.13 (-)2.93
	Reduction of provision by ₹ 0.02 lakh through surrender stated to be due to unavoidable. Thus ultimate saving ₹ 2.93 lakh occurred, reason thereof not intimated.			
05	Medical Education, Training and Research			
105	Allopathy			
71	Development of Nursing Services			
	O	1,00.23		
	R (-)	0.05	1,00.18	1,00.18 ...
	Reduction of provision by ₹ 0.05 lakh through surrender stated to be due to unavoidable.			

Grant No. 13 Health Care, Human Services 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	57,64.81		
	R (-)	20,02.35	37,62.46	33,85.04
				(-)3,77.42
				Reduction of provision by ₹ 20,02.35 lakh through surrender stated to be due to unavoidable. Thus ultimate saving ₹ 3,77.42 lakh occurred, reason thereof not intimated.
67	National Tuberculosis Control Programme			
	O	2,07.82		
	R (-)	0.03	2,07.79	2,07.01
				(-)0.78
69	National Leprosy Control Programme			
	O	1,30.45		
	R (-)	0.10	1,30.35	1,30.33
				(-)0.02
				Reduction of provision by ₹ 0.03 lakh and ₹ 0.10 lakh in above two cases through surrender were stated to be due to unavoidable.
107	Establishment of Drug Testing Laboratory under AYUSH(100%CSS)			
17	National Mission on Ayush including Mission on Medicinal Plants			
	O	3,67.33		
	R (-)	20.01	3,47.32	3,47.32
				...
				Reduction of provision by ₹ 20.01 lakh through surrender were stated to be due to unavoidable.
2211	FAMILY WELFARE			
003	Training			
16	Human Resource in Health and Medical Education			
	O	47.14		
	R (-)	0.02	47.12	47.12
				...
				Reduction of provision by ₹ 0.02 lakh through surrender were stated to be due to unavoidable.

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

Head		(₹ in lakhs)		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
101	Rural Family Welfare Services			
16	Human Resource in Health and Medical Education			
	O	17,41.27		
	S	34.66		
	R (-)	2,30.00	15,45.93	15,45.86 (-)0.07
	Augmentation of provision by ₹ 34.66 lakh through supplementary demand in November 2019. The provision was finally reduced by ₹ 2,30.00 lakh through re-appropriation stated to be due transfer and delay in order issuance.			
2216	HOUSING			
05	Genera Pool Accomodation			
053	Maintenance and Repairs			
60	Work Charged Establishment			
	O	16.39		
	R (-)	1.56	14.83	14.83 ...
	Reduction of provision by ₹ 1.56 lakh through surrender were stated to be due to unavoidable.			
2210	MEDICAL AND PUBLIC HEALTH			
01	Urban Health Services-Allopathy			
001	Direction and Administration			
60	Establishment			
	O	22,13.90		
	S	3,30.19		
	R	3,14.38	28,58.47	28,57.48 (-)0.99
	Provision augmented by ₹ 3,30.19 lakh through supplementary demand in November 2019 required for purchase of vehicle (Payment of old liabilities). The provision was further increased by ₹ 3,14.38 lakh through re-appropriation of ₹ 3,28.71 lakh and Surrender of ₹ 14.33 lakh for payment due to regularized muster roll and work charge employees rendering service more than five years and for making payment on account of pay revision.			

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

Head	(₹ in lakhs)			
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
110	Hospital and Dispensaries			
63	Other Hospitals(PMGY)			
	O	42,35.40		
	S	19,33.68		
	R	13,47.19	75,16.27	75,44.44 (+)28.17
	Augmentation of Provision by ₹ 19,33.68 lakh through supplementary demand in November 2019. The provision was further increased by ₹ 13,47.19 lakh through re-appropriation of ₹ 13,52.24 lakh and Surrender of ₹ 5.05 due to urgent requisition of fund for release of salary of August, September, October 2019 and arrear. Reason for ultimate excess expenditure incurred by ₹ 28.17 lakh not intimated.			
03	Rural Health Services - Allopathy			
101	Health Sub-centres			
	O	26,96.24		
	S	86.14		
	R	1,69.28	29,51.66	29,57.03 (+)5.37
	Augmentation of Provision by ₹ 86.14 lakh through supplementary demand in November 2019. The provision was further increased by ₹ 1,69.28 lakh through re-appropriation due to urgent requisition of fund for release of salary of October 2019 and release of arrear. Reason of excess expenditure incurred by ₹ 5.37 lakh not intimated.			
103	Primary Health Centres			
	O	31,59.58		
	S	2,30.63		
	R	4,49.83	38,40.04	38,12.54 (-)27.50
	Augmentation of Provision by ₹ 2,30.63 lakh through supplementary demand in November 2019. Further increased of provision through re-appropriation by ₹ 4,49.83 lakh was net effect of re-appropriation of ₹ 4,61.31 lakh and surrender of ₹ 11.48 lakh due to urgent requisition of fund for release of salary of October 2019 and arrear. Reason for ultimate savings of ₹ 27.50 lakh not intimated.			

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

Head		(₹ in lakhs)		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
06	Public Health			
112	Public Health Education			
72	Health Campaign			
	O	2,10.50		
	R (-)	0.13	2,10.37	(+)12.07
	Reduction of provision by ₹ 0.13 lakh through surrender stated to be due to unavoidable. Thus ultimate excess ₹ 12.07 lakh occurred, reason thereof not intimated.			
2211	FAMILY WELFARE			
001	Direction and Administration			
16	Human Resource in Health and Medical Education			
	O	7,39.20		
	S	12.43		
	R	70.42	8,22.05	(-)15.53
	Augmentation of Provision by ₹ 12.43 lakh through supplementary demand in November 2019. Further increased of provision through re-appropriation of ₹ 70.42 lakh was net effect of re-appropriation of ₹ 1,20.00 lakh and surrender of ₹ 49.58 lakh for payment of arrear on account of pay revision. Reason for ultimate savings of ₹ 15.53 lakh not intimated.			
102	Urban Family Welfare Services			
16	Human Resource in Health and Medical Education			
	O	...		
	S	47.66		
	R	1,10.00	1,57.66	(+)8.14
	Augmentation of Provision by ₹ 47.66 lakh through supplementary demand in November 2019. Further, increased of provision through re-appropriation by ₹ 1,10.00 lakh for making payment of arrear on account of pay revision. Reason for ultimate excess of ₹ 8.14 lakh not intimated.			

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

Capital

Voted

- (i) **Out of saving of ₹ 11,91.00 lakh an amount of ₹ 17,05.73 lakh anticipated and surrendered proved excessive.**
- (ii) **Substantial saving in the grant occurred under :**

Head	(₹ in lakhs)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
4210 CAPITAL OUTLAY ON MEDICAL AND PUBLIC HEALTH				
01 Urban Health Services				
110 Hospital and Dispensaries				
60 Construction				
O	10,29.64			
S	21,83.00			
R (-)	9,17.08	22,95.56	22,95.56	...
Augmentation of provision by ₹ 21,83.00 lakh through supplementary demand in November 2019 and March 2020 required for construction of 1000 bedded hospital at Socheygang Phase I & II.				
02 Rural Health Services				
104 Community Health Centres				
60 Construction				
O	1,87.95			
R (-)	3.32	1,84.63	1,77.19	(-)7.44

Reduction of provision by ₹ 3.32 lakh through surrender were stated to be due to unavoidable and reason for ultimate savings of ₹ 7.44 lakh not intimated.

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

Head	(₹ in lakhs)			
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
03	Medical Education Training and Research			
105	Allopathy			
60	Higher Nursing College			
	O	20,20.00		
	R (-)	6,20.00	14,00.00	...
	Reduction of provision by ₹ 6.20 lakh through surrender were stated to be due to non receipt of bills.			
04	Public Health			
107	Public Health Laboratories			
17	National Mission on Ayush including Mission on Medicinal Plants			
	O	2,00.00		
	R (-)	1,65.33	34.67	...
	Reduction of provision by ₹ 1,65.33 lakh through surrender were stated to be due to non receipt of bills.			
7475	LOANS FOR OTHER GENERAL ECONOMIC SERVICES			
101	General Financial Institutions			
60	Loan for SIDICO			
	O	...		
	R	...	5,22.18	(+)5,22.18
	Excess expenditure of ₹ 5,22.18 lakh incurred without budget provision, reason thereof not intimated.			

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	15,98,67			
SUPPLEMENTARY	1,00,00	16,98,67	15,30,09	(-)1,68,58
2014 - ADMINISTRATION OF JUSTICE				
ORIGINAL	7,00,00			
SUPPLEMENTARY	...	7,00,00	6,53,85	(-)46,15
2052 - SECRETARIAT-GENERAL SERVICES				
ORIGINAL	27,30,62			
SUPPLEMENTARY	...	27,30,62	23,96,21	(-)3,34,41
2056 - JAILS				
ORIGINAL	7,33,36			
SUPPLEMENTARY	21,50	7,54,86	10,32,40	(+)2,77,54
2059 - PUBLIC WORKS				
ORIGINAL	1,10,21			
SUPPLEMENTARY	...	1,10,21	1,02,54	(-)7,67
2070 - OTHER ADMINISTRATIVE SERVICES				
ORIGINAL	12,25,29			
SUPPLEMENTARY	7,00	12,32,29	12,33,07	(+)78

Grant No. 14 Home contd...

Section and Major Head			Total Grant / Appropriation	Actual Expenditure	Excess (+) Saving (-)
(₹ in thousands)					
2075 - MISCELLANEOUS GENERAL SERVICES					
ORIGINAL	22,00				
SUPPLEMENTARY	...	22,00		18,65	(-)3,35
2235 - SOCIAL SECURITY AND WELFARE					
ORIGINAL	3,57,79				
SUPPLEMENTARY	...	3,57,79		3,42,83	(-)14,96
TOTAL VOTED					
Original	74,77,94				
Supplementary	1,28,50	76,06,44		73,09,64	(-)2,96,80
Surrendered					2,28,20
CAPITAL					
VOTED					
4059 - CAPITAL OUTLAY ON PUBLIC WORKS					
ORIGINAL	4,98,86				
SUPPLEMENTARY	10,00	5,08,86		4,32,45	(-)76,41
TOTAL VOTED					
Original	4,98,86				
Supplementary	10,00	5,08,86		4,32,45	(-)76,41
Surrendered					70,00

Notes and comments

Revenue**Voted**

- (i) Actual expenditure of ₹ 73,09.64 lakh under Revenue Section of this grant include unadjusted Abstract Contingent Bill amounting to ₹ 3,04.84 lakh.

Grant No. 14 Home contd...

- (ii) Out of savings of ₹ 2,96.80 lakh an amount of ₹ 2,28.20 lakh was anticipated and surrendered.
- (iii) Total expenditure under this grant in Revenue side ₹ 73,09.64 lakh under this Grant did not even reached up to the Original Provision of ₹ 74,77.94 lakh. The supplementary provision of ₹ 1,28.50 lakh obtained in November 2019 proved unnecessary which could have been restricted to token demand.
- (iv) 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	22.08			
	R (-)	1.19	20.89	20.89	...
61	Salaries of Ministers				
	O	2,43.42			
	R (-)	66.43	1,76.99	1,76.99	...
Surrender of provision of ₹ 67.62 lakh in March 2020 under the above mentioned two heads were attributed to (i) retrenchment of salary from the employee who were not in office and (ii) transfer of Officers and Staff to other Department.					
102	Sumptuary and other Allowances				
61	Sumptuary and Other Allowances of Ministers				
	O	1,05.60			
	R (-)	0.29	1,05.31	1,05.31	...

Withdrawal of provision by ₹ 0.29 lakh by way of surrender/re-appropriation were stated to be due to (i) non submission of bills and (ii) to meet the payment of sumptuary allowance to Hon'ble Chief Minister from other head.

Grant No. 14 Home contd...

Head	(₹ in lakhs)			
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
104	Entertainment and Hospitality Expenses			
	O	70.00		
	R (-)	45.93	24.07	24.07
	Surrender of provision of ₹ 45.93 lakh in March 2020 was attributed to non submission of bills.			
105	Discretionary grant by Ministers			
61	Discretionary grant by Minister			
	O	75.00		
	R (-)	35.27	39.73	39.73
	Withdrawal of provision by ₹ 35.27 lakh by way of surrender/re-appropriation (Surrender ₹ 27.27 lakh and Re appropriation ₹ 8.00 lakh) were stated to be due to (i) non submission of bills and (ii) to meet the payment for settlement of advance drawn by Hon'ble Chief Minister.			
106	Cabinet Secretariat			
60	Establishment			
	O	3,23.49		
	R (-)	8.96	3,14.53	3,14.35
	Surrender of provision of ₹ 8.96 lakh in March 2020 was attributed to (i) non submission of bills and (ii) transfer of Officers and Staff to other Department.			
108	Tour Expenses			
61	Tour Expenses of Ministers			
	O	15.00		
	R (-)	1.77	13.23	13.23
	Surrender of provision of ₹ 1.77 lakh in March 2020 was attributed to non submission of claims by Hon'ble Ministers.			
800	Other Expenditure			
	O	5,80.88		
	R (-)	14.56	5,66.32	5,64.84
	Surrender of provision of ₹ 14.56 lakh in March 2020 was attributed to non submission of bills. Reason for eventual saving of ₹ 1.48 lakh have not been furnished (September 2020).			

Grant No. 14 Home contd...

Head		(₹ in lakhs)		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
2014	ADMINISTRATION OF JUSTICE			
800	Other Expenditure			
42	Strengthening of Judicial System			
	O	7,00.00		
	R (-)	5.72	6,94.28	6,53.85 (-)40.43
	Surrender of provision of ₹ 5.72 lakh in March 2020 were due to (i) resignation tendered by technical man power/staff and (ii) fund surrendered by High Court of Sikkim.			
	Reason for final saving of ₹ 40.43 lakh have not been intimated (September 2020).			
2052	SECRETARIAT-GENERAL SERVICES			
090	Secretariat			
15	Home Department			
	O	22,57.10		
	R (-)	3,28.41	19,28.69	19,26.82 (-)1.87
	The original provision was reduced by ₹ 3,28.41 lakh by way of surrender/re-appropriation ₹ 16.36 lakh was surrendered due to (i) non submission of bill and (ii) due to rejection of proposed expenditure. Further, ₹ 3,12.05 lakh re- appropriated from this head due to transfer of various staff as well as to make the fund available for payment of 5th Pay Commissions arrear in other head.			
	Reason for ultimate saving of ₹ 1.87 lakh have not been intimated (September 2020).			
44	Chief Minister Secretariat			
	O	4,73.52		
	R (-)	2.44	4,71.08	4,70.77 (-)0.31
	Surrender of provision of ₹ 2.44 lakh in March 2020 were attributed to (i) retirement of staff of Chief Ministers Office and (ii) non submission of TA claim.			
2056	JAILS			
003	Training			
29	Skill Development			
	O	3.00		
	R	...	3.00	... (-)3.00
	Original provision of ₹ 3.00 lakh was neither spent nor surrendered during the year and the reason for final saving of ₹ 3.00 lakh under the head not furnished (September 2020).			

Grant No. 14 Home contd...

Head	(₹ in lakhs)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
102 Jail manufactures				
61 State Jail, Rongnek				
O	3.00			
R	...	3.00	0.34	(-)2.66
Out of original provision of ₹ 3.00 lakh, ₹ 0.34 lakh was only spent during the year. The unspent amount of ₹ 2.66 lakh under the head was neither surrendered or re appropriated to other head where fund was short. The reason for the final saving was not furnished (September 2020).				
2059 PUBLIC WORKS				
01 Office Buildings				
053 Maintenance and Repairs				
O	1,10.21			
R (-)	7.66	1,02.55	1,02.54	(-)0.01
Surrender of provision of ₹ 7.66 lakh in March 2020 were attributed to rejection of proposed expenditure.				
2070 OTHER ADMINISTRATIVE SERVICES				
115 Guest Houses, Government Hostels etc.				
61 Sikkim Guest House, Guwahati				
O	66.30			
S	7.00			
R (-)	1.30	72.00	72.00	...
Additional provision of ₹ 7.00 lakh was made through supplementary demand required for deep tube well/boring at Sikkim House, Guwahati. Further, reduction of provision by ₹ 1.30 lakh through surrender was attributed to (i) transfer of staff of Sikkim House, Guwahati and (ii) non submission of TA Claim.				
2075 MISCELLANEOUS GENERAL SERVICES				
104 Pensions and awards in consideration of distinguished services				
O	22.00			
R (-)	3.35	18.65	18.65	...
Surrender of provision of ₹ 3.35 lakh in March 2020 were attributed to revision of proposal.				

Grant No. 14 Home contd...

Head		(₹ in lakhs)		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
2235	SOCIAL SECURITY AND WELFARE			
60	Other Social Security and Welfare Programmes			
200	Other Programmes			
15	Home Department			
	O	3,57.79		
	R (-)	14.96	3,42.83	3,42.83 ...
	Withdrawal of provision by ₹ 14.96 lakh was the net effect of surrender (₹ 25.01 lakh) and re-appropriation (₹ 10.05 lakh). The surrender was mainly for (i) non clearance of observations by Building and Housing Department and (ii) no claims were being received. The re-appropriation of provision was made to clear the 5th Pay Commissions arrear payment.			
(V)	Saving in the grant was partly counter balanced by excess under :			
2013	COUNCIL OF MINISTERS			
102	Sumptuary and other Allowances			
60	Sumptuary and Other Allowances of Chief Minister			
	O	13.20		
	R	0.04	13.24	13.23 (-)0.01
	Provision was augmented by ₹ 0.04 lakh for payment of sumptuary allowance to HCM.			
108	Tour Expenses			
60	Tour Expenses of Chief Minister			
	O	50.00		
	R	8.00	58.00	57.45 (-)0.55
	Additional provision was obtained for ₹ 8.00 lakh through re appropriation required for settlement of advance drawn by HCM.			
2056	JAILS			
001	Direction and Administration			
61	State Jail, Rongnek			
	O	5,09.76		
	S	20.00		
	R	1,89.27	7,19.03	7,18.38 (-)0.65
	Additional provision of ₹ 20.00 lakh was obtained through supplementary demand required for (i) Construction of Barrack at Rongyek Jail (₹ 15.00 lakh) and (ii) Construction of Muda making shed at State Jail, Rongyek (₹ 5.00 lakh). Further additional provision was also made for ₹ 1,89.27 lakh was stated to be for payment of arrears of 5th Pay Commissions.			

Grant No. 14 Home concld...

Head		(₹ in lakhs)		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
63	Sub-Jail Namchi			
	O	2,17.60		
	S	1.50		
	R	94.61	3,13.71	(-)0.04
	Additional provision of ₹ 1.50 lakh through supplementary demand made for electrical wiring work at Namchi Prision(South District). Further additional provision through re appropriation of ₹ 94.61 lakh was stated to be required for payment of arrears of 5th Pay Commissions.			
2070	OTHER ADMINISTRATIVE SERVICES			
115	Guest Houses, Government Hostels etc.			
60	Sikkim House, New Delhi			
	O	11,58.99		
	R	18.12	11,77.11	(-)16.04
	Additional provision of ₹ 18.12 lakh through re appropriation was required for payment of arrears of 5th Pay Commissions.			
Capital				
Voted				
(i)	Out of savings of ₹ 76.41 lakh an amount of ₹ 70.00 lakh was anticipated and surrendered.			
(ii)	Total expenditure under this Grant in Capital side ₹ 4,32.45 lakh under this Grant did not even reached up to the Original Provision of ₹ 4,98.86 lakh. The supplementary provision of ₹ 10.00 lakh obtained in November 2019 proved unnecessary and could have been restricted to token demand.			
(iii)	Saving occurred mainly under :			
4059	CAPITAL OUTLAY ON PUBLIC WORKS			
01	Office Buildings			
051	Construction			
	O	4,98.86		
	S	10.00		
	R (-)	70.00	4,38.86	(-)6.41
	Additional provision was made through supplementary demand without assigning any reason. Further, surrender of ₹ 70.00 lakh was attributed to (i) non submission of bills, (ii) no claim received and (iii) non clearance of observation by Finance Department.			

Grant No. 15 Horticulture and Cash Crops Development

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

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

2401 - CROP HUSBANDRY

ORIGINAL 1,67,30,97

SUPPLEMENTARY 3,59,60 1,70,90,57 86,26,27 (-)84,64,30

TOTAL VOTED**Original 1,67,30,97****Supplementary 3,59,60 1,70,90,57 86,26,27 (-)84,64,30****Surrendered****84,54,93****CAPITAL****VOTED**

4401 - CAPITAL OUTLAY ON CROP HUSBANDRY

ORIGINAL 0,01

SUPPLEMENTARY 20,00 20,01 19,83 (-)18

TOTAL VOTED**Original 0.01****Supplementary 20,00 20,01 19,83 (-)18****Surrendered****1***Notes and comments***Revenue****Voted**

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

- (i) Actual expenditure of ₹ 86,26.27 lakh under revenue of this grants included unadjusted Abstract Contingent bill amounting to ₹ 5,29.57 lakh.
- (ii) Out of saving of ₹ 84,64.30 lakh an amount of ₹ 84,54.93 lakh was anticipated and surrendered.
- (iii) Total expenditure under this grant in Revenue side ₹ 86,26.27 lakh did not even reach up to the original provision of ₹ 1,67,30.97 lakh. Supplementary provision of ₹ 3,59.60 lakh obtained in November, 2019 proved excessive and could have been restricted to token demand.
- (iv) This is seventh years in succession that the grant under Revenue side closed with saving, pointing to overestimation and defective budgeting. The persistent savings for last five years are detailed below :

(₹ in lakhs)

Year	Total Grant	Actual Expenditure	Savings (-)
2014-15	93,69.19	59,92.30	(-) 33,76.89
2015-16	1,20,89.79	1,12,93.07	(-) 7,96.72
2016-17	1,65,29.60	78,69.64	(-) 86,59.96
2017-18	1,65,29.60	78,69.64	(-) 86,59.96
2018-19	1,64,31.08	1,01,70.81	(-) 62,60.37

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

Head	(₹ in lakhs)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
2401 CROP HUSBANDRY				
001 Direction and Administration				
16 Horticulture Department				
O	60,15.05			
S	85.99			
R (-)	2,60.33	58,40.71	57,89.76	(-)50.95

Augmentation of provision by ₹ 85.99 lakh through Supplementary demand in November, 2019 was mainly for necessary payment of salaries & wages who were incidently transferred to other unit. But the fund could not be transferred due to lockdown situation arosed in view of Covid 19 outbreak.

The fund was later anticipated for savings and reduced by ₹ 2,60.33 lakh (Reappropriation ₹ 9.04 lakh and Surrender ₹ 2,51.29 lakh). The reason for final saving of ₹ 50.95 lakh was stated due to inability to transfer the available fund in view of State lockdown due to Covid 19 outbreak.

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

Head		(₹ in lakhs)		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
104	Agricultural Farms			
16	Horticulture Department			
	O	7,40.46		
	R (-)	99.62	6,40.84	(+)44.75
	Provision was raised by reappropriation for ₹ 10.00 lakh but later reduced by surrendered of ₹ 1,09.62 lakh stated to be due to retirement & lesser medical claims. However, the head shows excess expenditure over budget and the reason for the same has been stated to be due to inability of transfer of fund to the concern head in view of State Lockdown due to Corona Pandemic.			
119	Horticulture and Vegetable Crops			
02	National Horticultural Mission			
	O	71,58.96		
	S	2,43.61		
	R (-)	54,88.00	19,14.57	19,14.57 ...
	The provision amounting to ₹ 54,88.00 lakh was surrendered was stated to be mainly due to non receipt of fund from Central Ministries.			
03	National Mission on Sustainable Agriculture			
	O	25,00.00		
	R (-)	25,00.00	...	...
	Entire provision of ₹ 25,00.00 lakh was surrendered during March 2020 due to non-receipt of fund form Central Ministry.			
61	Floriculture			
	O	2,59.60		
	R (-)	98.54	1,61.06	1,60.72 (-)0.34
	Provision reduced through re-appropriation by ₹ 98.54 lakh due to non receipt of fund from Central Governemnt.			
62	Fruits			
	O	43.55		
	R (-)	4.01	39.54	39.51 (-)0.03
	Provision reduced by ₹ 4.01 lakh through re-appropriation and surrendered stated to be due to retirement and lesser medical claims.			

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

Head	(₹ in lakhs)			Excess (+) Savings (-)
	Total Grant	Actual Expenditure		
63	Progeny Orchards			
	O	10.40		
	R (-)	1.64	8.76	7.77
				(-)0.99
	Withdrawal of provision by ₹ 1.64 lakh through surrender/re-appropriation was attributed to (i) austerity maintained in travel expenses as funds have been in shortfall due to cuts made in overall provisions of retirement and (ii) lesser medical claim. Reason for eventual saving of ₹ 0.99 lakh stated to be due to non clearance of medical bills.			
800	Other expenditure			
16	Horticulture Department			
	O	2.93		
	R (-)	2.78	0.15	0.15
				...
	Out of original provision of ₹ 2.93 lakh, ₹ 2.78 lakh was anticipated and surrendered in March 2020.			
66	Organic Farming			
	O	0.02		
	S	30.00		
	R (-)	0.01	30.01	30.00
				(-)0.01
	Reduction of provision by ₹ 0.01 lakh through surrender, reason thereof was not intimated			

Capital

Voted

The grant has unadjusted Abstract Contingent bill amounting to ₹ 21.73 lakh.

4401	CAPITAL OUTLAY ON CROP HUSBANDRY			
800	Other expenditure			
16	Horticulture Department			
	O	0.01		
	S	20.00		
	R (-)	0.01	20.00	19.83
				(-)0.17
	Augmentation of provision by 20.00 lakh through supplementary demand in November, 2019 was further decreased by ₹ 0.01 lakh by surrender, reason thereof was not intimated.			

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	6,50,00			
SUPPLEMENTARY	...	6,50,00	6,50,00	...
2851 - VILLAGE AND SMALL INDUSTRIES				
ORIGINAL	29,76,36			
SUPPLEMENTARY	7,69,67	37,46,03	36,88,24	(-)57,79
TOTAL VOTED				
Original	36,26,36			
Supplementary	7,69,67	43,96,03	43,38,24	(-)57,79
Surrendered				8,44
CAPITAL				
VOTED				
4851 - CAPITAL OUTLAY ON VILLAGE AND SMALL INDUSTRIES				
ORIGINAL	...			
SUPPLEMENTARY	33,92	33,92	33,92	...
4860 - CAPITAL OUTLAY ON CONSUMER INDUSTRIES				
ORIGINAL	13,00			
SUPPLEMENTARY	7,00,00	7,13,00	7,13,00	...

Grant No. 16 Commerce and Industries contd...

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

(₹ in thousands)

7475 - LOANS FOR OTHER GENERAL ECONOMIC SERVICES

ORIGINAL	11,12,00			
SUPPLEMENTARY	...	11,12,00	11,12,00	...
TOTAL VOTED				
Original	11,25,00			
Supplementary	7,33,92	18,58,92	18,58,92	...
Surrendered				...

Notes and comments

Revenue

Voted

- (i) Out of saving of ₹ 57.79 lakh an amount of ₹ 8.44 lakh was anticipated and surrendered.
- (ii) Total expenditure of ₹ 43,38.24 lakh under this grant includes unadjusted Abstract Contingent bill amounting to ₹ 4.72 lakh.
- (iii) This is the sixth year in succession that the grant under Revenue side closed with saving, pointing to overestimation and defective budgeting. The persistent savings for last five year are detailed below :

(₹ in lakhs)

Year	Total Grant	Actual Expenditure	Savings(-)
2014-15	35,76.85	24,43.39	(-) 11,33.46
2015-16	34,76.14	29,63.51	(-) 5,12.63
2016-17	46,06.30	28,86.96	(-) 17,19.34
2017-18	74,80.85	68,66.27	(-) 6,14.58
2018-19	61,55.40	32,93.59	(-) 28,61.81

Grant No. 16 Commerce and Industries contd...

(iv) Savings in the grant occurred under :

Head		(₹ in lakhs)		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
2851	VILLAGE AND SMALL INDUSTRIES			
001	Direction and Administration			
60	Directorate of Small Scale Industries			
	O	7,60.91		
	R (-)	1,74.03	5,86.88	(-)0.02
Provision reduced by ₹ 1,74.03 lakh through re-appropriation in March 2020 stated to be due to non submission of bills and for making payment of revised salary and arrear after pay fixation.				
102	Small Scale Industries			
66	Other Programmes			
	O	7.50		
	S	3,00.00		
	R (-)	7.50	3,00.00	...
Provision reduced by ₹ 7.50 lakh through surrender in March 2020 stated to be due to non submission subsidy claim.				
200	Other Village Industries			
68	District Industries Centre			
	O	3,18.81		
	S	5.00		
	R	41.71	3,65.52	(-)49.29
Provision was augmented by ₹ 5.00 lakh through supplementary demand in November 2019 was required for payment of the revised salary and arrears due to pay fixation. It was further increased provision by ₹ 41.71 lakh to meet up the electricity and water supply bill.				

Grant No. 16 Commerce and Industries conclud...

Head		(₹ in lakhs)		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
2851	VILLAGE AND SMALL INDUSTRIES			
003	Training			
61	Branch Training Centres			
	O	14,67.30		
	S	1,61.38		
	R	98.85	17,27.53	17,27.58 (+)0.05
	Provision was augmented by ₹ 1,61.38 lakh through supplementary demand in November 2019 and re-appropriation by ₹ 98.85 lakh for payment of revised salary and arrears due to pay fixation.			
102	Small Scale Industries			
65	Hand Made Paper Unit			
	O	40.81		
	R	1.53	42.34	42.25 (-)0.09
	Provision was augmented by ₹ 1.53 lakh through re-appropriation for meeting up of revised salary and arrears due to pay fixation.			
105	Khadi and Village Industries			
67	Sikkim Khadi & Village Industries Board			
	O	2,91.99		
	S	52.81		
	R	31.00	3,75.80	3,75.80 ...
	Provision was augmented by ₹ 52.81 lakh through supplementary demand in November 2019 and re-appropriation by ₹ 31.00 lakh for payment of revised salary and arrears due to pay fixation.			

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 10,32,96

SUPPLEMENTARY 1,53,06 11,86,02 11,52,33 (-)33,69

2251 - SECRETARIAT-SOCIAL SERVICES

ORIGINAL 26,27

SUPPLEMENTARY ... 26,27 25,89 (-)38

TOTAL VOTED

Original 10,59,23

Supplementary 1,53,06 12,12,29 11,78,22 (-)34,07

Surrendered 33,64

Notes and comments

Revenue

Voted

- (i) **Actual expenditure of ₹ 11,78.22 lakh under this grant includes unadjusted Abstract Contingent bill amounting to ₹ 13.51 lakh.**
- (ii) **Out of saving of ₹ 34.07 lakh an amount of ₹ 33.64 lakh was anticipated and surrendered**

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

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

Head	(₹ in lakhs)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
2220 INFORMATION AND PUBLICITY				
01 Films				
001 Direction and Administration				
60 Establishment				
O	13.50			
R (-)	2.30	11.20	11.19	(-)0.01
Reduction of provision by ₹ 2.30 lakh through surrender due to transfer of officials and non receipt of TA and medical bill.				
60 Others				
001 Direction and Administration				
60 Establishment				
O	2,59.80			
S	14.16			
R (-)	8.04	2,65.92	2,65.89	(-)0.03
Original provision was augmented by ₹ 14.16 lakh through supplementary demand in November 2019 was required press day celebration. The provision was again reduced by ₹ 8.04 lakh with net effect of re-appropriation of ₹ 11.96 lakh was attributed to payment of final instalment of arrear and surrender of ₹ 20.00 lakh after payment of arrear.				
101 Advertising and Visual Publicity				
O	7.51			
S	1,00.00			
R (-)	0.11	1,07.40	1,07.40	...
Augmentation of original provision by ₹ 1,00.00 lakh through supplementary demand in November 2019 and finally reduction provision by ₹ 0.11 lakh through surrender due to transfer of officials and non receipt of medical bill.				

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

Head	(₹ in lakhs)			
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
102	Information Centres			
	O	1,92.41		
	S	2.90		
	R (-)	12.97	1,82.34	(-)0.34
	Augmentation of Original provision by ₹ 2.90 lakh through supplementary demand in November 2019 and finally reduction provision by ₹ 12.97 lakh through re-appropriation of ₹ 11.96 lakh and surrender of ₹ 10.10 lakh. Surrender stated to be due to transfer staff from the department and non receipt of medical bill.			
109	Photo Services			
60	Establishment			
	O	42.63		
	S	6.00		
	R (-)	3.35	45.28	45.28 ...
	Augmentation of Original provision by ₹ 6.00 lakh through supplementary demand in November 2019 was required for purchase Photo frame of Honorable Chief Minister. The provision was finally reduced by ₹ 3.35 lakh through surrender stated to be due to transfer staff from the department and non receipt of T.E. and medical bill.			
110	Publications			
62	Sikkim Herald			
	O	5,17.11		
	S	30.00		
	R (-)	6.50	5,40.61	5,40.59 (-)0.02
	Augmentation of Original provision by ₹ 30.00 lakh through supplementary demand in November 2019 was required for purchase of books (Atal Bhandari). The provision was finally reduced by ₹ 6.50 lakh through surrender stated to be due to transfer staff from the department and non receipt of medical bill.			

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

Head	(₹ in lakhs)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
2251 SECRETARIAT-SOCIAL SERVICES				
090 Secretariat				
18 Information and Public Relation Department				
O	26.27			
R (-)	0.37	25.90	25.89	(-)0.01

Reduction of provision by ₹ 0.37 lakh through surrender due to transfer of officials and non receipt of T.E. and medical bill.

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	4,54,10			
SUPPLEMENTARY	42,50	4,96,60	4,22,59	(-)74,01
TOTAL VOTED				
Original	4,54,10			
Supplementary	42,50	4,96,60	4,22,59	(-)74,01
Surrendered				73,91

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

- (i) Actual expenditure of ₹ 4,22.59 lakh under Revenue side of this grant includes unadjusted Abstract Contingent bill amounting ₹ 26.82 lakh.
- (ii) The total expenditure under the grant in Revenue side ₹ 4,22.59 lakh did not even reach upto the original provision of ₹ 4,54.10 lakh. Supplementary provision of ₹ 42.50 lakh made in November 2019 proved unnecessary and the grant has closed with saving, pointing to overestimation and unrealistic budget provision. This needs to be reviewed by the Finance Department.
- (iii) Surrender of funds of ₹ 73.91 lakh in March 2020 proved inadequate in view of final saving of ₹ 74.01 lakh under the grant.

Grant No. 18 Information Technology concld...

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

Head	(₹ in lakhs)		
	Total Grant	Actual Expenditure	Excess (+) Savings (-)
2852 INDUSTRIES			
07 Telecommunication and Electronic Industries			
800 Other expenditure			
19 Information Technology Department			
O	4,54.10		
S	42.50		
R (-)	73.91	4,22.69	4,22.67 (-)0.02

Provision augmented by ₹ 42.50 lakh through supplementary demand in November 2019 for Development of mobile application in East District. The provision reduced by ₹ 73.91 lakh was for (i) payment of wages of OFOJ employees of DIT from the fund transferred by DOP, (ii) Payment of revised pay & allowances arrear due to revision of pay and (iii) transfer of 25 no's Chowkidars.

Grant No. 19 Water Resources and River Development

Section and Major Head		Total Grant / Appropriation	Actual Expenditure	Excess (+) Saving (-)
(₹ in thousands)				
REVENUE				
VOTED				
MAJOR HEAD				
2702 - MINOR IRRIGATION				
ORIGINAL	49,78,60			
SUPPLEMENTARY	3,30,70	53,09,30	40,86,69	(-)12,22,61
2711 - FLOOD CONTROL AND DRAINAGE				
ORIGINAL	7,50			
SUPPLEMENTARY	11,36	18,86	7,48	(-)11,38
TOTAL VOTED				
Original	49,86,10			
Supplementary	3,42,06	53,28,16	40,94,17	(-)12,33,99
Surrendered				6,47,85
CAPITAL				
VOTED				
4711 - CAPITAL OUTLAY ON FLOOD CONTROL PROJECTS				
ORIGINAL	23,01			
SUPPLEMENTARY	60,00	83,01	81,90	(-)1,11
TOTAL VOTED				
Original	23,01			
Supplementary	60,00	83,01	81,90	(-)1,11
Surrendered				1

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

Notes and comments

Revenue

Voted

- (i) Actual expenditure of ₹ 40,94.17 lakh under this grant includes unadjusted Abstract Contingent bill amounting to ₹ 2.81 lakh.
- (ii) Out of saving of ₹ 12,33.99 lakh an amount of ₹ 6,47.85 lakh was anticipated and surrendered.
- (iii) Total expenditure under this grant in Revenue side ₹ 40,91.17 lakh did not even reached up to the original provision of ₹ 49,86.10 lakh. Supplementary provision of ₹ 3,42.06 lakh obtained in November 2019 proved excessive and could have been restricted original provision.
- (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 year are detailed below :

Year	Total Grant	(₹ in lakhs)	
		Actual Expenditure	Savings (-)
2014-15	1,48,77.51	18,40.93	(-) 1,06,75.28
2015-16	1,04,53.84	34,10.21	(-) 1,30,36.58
2016-17	1,61,29.95	29,94.44	(-) 70,43.63
2017-18	1,77,42.91	43,62.84	(-) 1,31,35.51
2018-19	1,22,93.65	31,14.58	(-) 91,79.07

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

Head	Total Grant	(₹ in lakhs)	
		Actual Expenditure	Excess (+) Savings (-)
2702 MINOR IRRIGATION			
01 Surface Water			
103 Division Schemes			
60 Original Works			
O	22,64.97		
S	3,30.70		
R (-)	4,26.29	21,69.38	16,02.54 (-)5,66.84

Augmentation of original provision by ₹ 3,30.70 lakh through supplementary in November 2019. Provision was reduced by ₹ 4,26.29 lakh through surrender due to non receipt of Cetral Share. The ultimate saving of ₹ 5,66.84 lakh is not intimated. Further, the total expenditure of ₹ 16,02.54 lakh not even reach the original provision of ₹ 22,64.97 lakh thush the supplementary demand proved excessive and could have restricted original provision.

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

Head	(₹ in lakhs)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
61	Maintenance and Repairs			
	O	47.79		
	R (-)	0.14	47.65	47.61 (-)0.04
	Surrender of provision by ₹ 0.14 lakh in March 2020 was due to receipt of less Central Share of fund.			
62	Pradhan Mantri Krishi Sinchai Yojana-Har Khet do Pani (Central Share)			
	O	1,00.08		
	R (-)	1,00.08	...	...
	Surrender of entire provision ₹ 1,00.08 lakh in March 2020 stated to be due to less receipt of Central share.			
80	General			
001	Direction and Administration			
20	Irrigation Department			
	O	24,42.58		
	R (-)	52.51	23,90.07	23,89.69 (-)0.38
	Reduction of provision by ₹ 52.51 lakh in March 2020 through surrender due to transfer of staff and regularization of MR staff.			
800	Other Expenditure			
64	Rationalisation of Minor Irrigation Statistics (100 per cent CSS)			
	O	1,03.18		
	R (-)	68.81	34.37	34.37 ...
	Reduction of provision by ₹ 68.81 lakh through surrender in March 2020 stated to be due to non receipt of Central share.			
2711	FLOOD CONTROL AND DRAINAGE			
01	Flood Control			
103	Civil Works			
60	Original Works			
	O	...		
	S	11.36		
	R	...	11.36	... (-)11.36
	Provision was attributed of ₹ 11.36 lakh through supplementary demand required for wire netting across 15 Jhoras was not utilized, thus saving of ₹ 11.36 lakh occurred reason thereof not intimated.			

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

Head		(₹ in lakhs)		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
61	Maintenance and Repairs			
	O	7.50		
	R (-)	0.02	7.48	...
Reduction of provision by ₹ 0.02 lakh in March 2020 through surrender assigned without any reason.				

Capital

Voted

- (i) **Total expenditure of ₹ 81.90 lakh under this grant.**
- (ii) **Out of saving of ₹ 1.11 lakh, only ₹ 0.01 lakh was anticipated and surrendered.**

4711 - CAPITAL OUTLAY ON FLOOD CONTROL PROJECTS

03	Drainage			
103	Civil Works			
45	East District			
	O	0.01		
	R(-)	0.01	...	...

Token provision of ₹ 0.01 lakh surrender in March 2020 was not intimated.

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	35,79,18			
SUPPLEMENTARY	25,00	36,04,18	26,02,68	(-)10,01,50
TOTAL VOTED				
Original	35,79,18			
Supplementary	25,00	36,04,18	26,02,68	(-)10,01,50
Surrendered				9,99,47
REVENUE				
CHARGED				
2014 - ADMINISTRATION OF JUSTICE				
ORIGINAL	17,91,93			
SUPPLEMENTARY	...	17,91,93	17,84,68	(-)7,25
2071 - PENSIONS AND OTHER RETIREMENT BENEFITS				
ORIGINAL	2,03,40			
SUPPLEMENTARY	...	2,03,40	1,07,21	(-)96,19
TOTAL CHARGED				
Original	19,95,33			
Supplementary	...	19,95,33	18,91,89	(-)1,03,44
Surrendered				99,93

Grant No. 20 Judiciary contd...

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

- (i) Actual expenditure of ₹ 26,02.68 lakh under revenue voted of this grants included unadjusted Abstract Contingent bill amounting to ₹ 41.58 lakh.
- (ii) Out of saving of ₹ 10,01.50 lakh an amount of ₹ 9,99.47 lakh was anticipated and surrendered.
- (iii) Total expenditure under this grant in Revenue side ₹ 26,02.68 lakh did not even reach up to the original provision of ₹ 35,79.18 lakh. Supplementary provision of ₹ 25.00 lakh obtained in November 2019 proved excessive and could have been restricted to token demand.
- (iv) 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	11,35.59			
R (-)	3,99.10	7,36.49	7,36.49	...
<p>Original Provision was reduced to ₹ 3,99.10 lakh through re-appropriation by ₹ 63.39 lakh was stated to meet the expenses on the pay and allowances on account of revision of pay and by surrendered ₹ 3,35.71 lakh in the month of March 2020 was attributed to saving in salaries owing to (i) delay in filling up of vacant post of DSI, (ii) decrease in number of training for the judicial officers and other staff and non availing of LTC/HTC by judicial officer and (iii) non claim from other district under the Lump sum provision.</p>				
63 Civil Court, Gyalshing				
O	1,83.76			
R (-)	79.46	1,04.30	1,04.29	(-)0.01

Grant No. 20 Judiciary contd...

Head		(₹ in lakhs)			
		Total Grant	Actual Expenditure	Excess (+) Savings (-)	
65	Civil Court, Mangan				
	O	3,94.14			
	R (-)	1,11.65	2,82.49	...	
66	District and Session Court South (Namchi)				
	O	7,90.75			
	R (-)	2,52.94	5,37.81	(-)0.03	
67	District and Session Court, West (Gyalshing)				
	O	2,79.27			
	R (-)	77.71	2,01.56	(-)0.02	
68	Civil Court, Soreng				
	O	1,06.83			
	R (-)	36.38	70.45	(+)0.01	
<p>Surrender of provision of ₹ 5,58.14 lakh in March 2020 under above five sub-heads mentioned above was attributed to less expenditure on salaries owing to vacant post, based on actual expenditure on Domestic Travel Expenses and office expenses. Further, reason for final saving of ₹ 0.05 lakh was stated to bill could not be forwarded to treasury due to nationwide lockdown during the end of the financial year.</p>					
800	Other Expenditure				
70	Judicial Academy				
	O	2,39.52			
	R (-)	1,04.12	1,35.40	(+)0.11	

Surrender of ₹ 1,04.12 lakh in March 2020 was attributed to (i) non appointment of employees (ii) cancellation of tour programme outside the State (iii) non receipt of bill from supplier of books due to ongoing COVID 19 and programme held before release of budget was made from Grants-in-aid. Further, reason for eventual excess of ₹ 0.11 lakh has not been furnished (September 2020).

Grant No. 20 Judiciary concld...

Head	(₹ in lakhs)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
(v) Saving in the voted grant was partly counter balance by excess as under:				
2014 ADMINISTRATION OF JUSTICE				
114 Legal Advisors and Counsels				
67 Legal Advisors and Counsels				
O	4,49.32			
S	25.00			
R	61.89	5,36.21	5,35.56	(-)0.65
Provision of ₹ 25.00 lakh was increased through supplementary in November 2019 for compensation to Victims or their Dependent Scheme 2011. Further provision augmented by ₹ 61.89 lakh through re-appropriation was stated to meet the expenses on the pay and allowance on account of revision of pay.				

Revenue

Charged

Out of saving of ₹ 1,03.44 lakh, ₹ 99.93 lakh was anticipated and surrendered.

2014 ADMINISTRATION OF JUSTICE				
102 High Courts				
60 Establishment				
O	17,91.93			
R (-)	3.74	17,88.19	17,87.68	(-)0.51
Surrender of provision of ₹ 3.74 lakh was attributed to all India Chief Justice conference was not held during the financial year 2019-20.				
2071 PENSIONS AND OTHER RETIREMENT BENEFITS				
01 Civil				
106 Pensionary charges in respect of High Court Judges				
O	2,03.40			
R (-)	96.19	1,07.21	1,07.21	...
Surrender of provision of ₹ 96.19 lakh was attributed to non receipt of reimbursement claim from Central Government on account of monthly pension/family pension to the retired Chief Justice/Judges/family member of deceased Judges of 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	5,52,08			
SUPPLEMENTARY	11,45	5,63,53	5,82,39	(+18,86
TOTAL VOTED				
Original	5,52,08			
Supplementary	11,45	5,63,53	5,82,39	(+18,86
Surrendered				...

Notes and comments

- (i) Actual expenditure of ₹ 5,82.39 lakh includes amounting to ₹ 14.91 lakh towards Abstract Contingent Bill.
- (ii) Expenditure of ₹ 5,82.39 lakh exceed the provision by ₹ 18.27 lakh. This require regularisation.

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	10,89,82		
SUPPLEMENTARY	5,16	10,94,98	11,50,83 (+)55,85
2052 - SECRETARIAT-GENERAL SERVICES			
ORIGINAL	13,21,16		
SUPPLEMENTARY	...	13,21,16	6,09,90 (-)7,11,26
2053 - DISTRICT ADMINISTRATION			
ORIGINAL	33,32,06		
SUPPLEMENTARY	59,25	33,91,31	35,82,97 (+)1,91,66
2245 - RELIEF ON ACCOUNT OF NATURAL CALAMITIES			
ORIGINAL	1,09,93,06		
SUPPLEMENTARY	...	1,09,93,06	41,14,43 (-)68,78,63
3454 - CENSUS SURVEYS AND STATISTICS			
ORIGINAL	1		
SUPPLEMENTARY	...	1	... (-)1
TOTAL VOTED			
Original	1,67,36,11		
Supplementary	64,41	1,68,00,52	94,58,13 (-)73,42,39
Surrendered			38,02,57

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

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

(₹ in thousands)

CAPITAL**VOTED**

4059 - CAPITAL OUTLAY ON PUBLIC WORKS

ORIGINAL	18,07,17			
SUPPLEMENTARY	74,00,00	92,07,17	86,05,28	(-)6,01,89
TOTAL VOTED				
Original	18,07,17			
Supplementary	74,00,00	92,07,17	86,05,28	(-)6,01,89
Surrendered				5,80,34

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

- (i) Actual expenditure of ₹ 95,48.13 lakh under this grant includes unadjusted Abstract Contingent bill amounting to ₹ 22.34 lakh
- (ii) Out of saving of ₹ 73,42.39 lakh an amount of ₹ 38,02.57 lakh was anticipated and surrendered.
- (iii) The total expenditure under the grant in Revenue side ₹ 94,58.13 lakh did not even reached upto the original provision of ₹ 1,67,36.11 lakh. Supplementary provision of ₹ 64.41 lakh made in November 2019 proved unnecessary and the grant has closed with saving pointing to overestimation and unrealistic budget provision. This needs to be reviewed by the Finance Department.
- (iv) Savings under the grant occurred as under :

Head	(₹ in lakhs)			Excess (+) Savings (-)
	Total Grant	Actual Expenditure		
2029 LAND REVENUE				
001 Direction and Administration				
O	2,05.68			
R (-)	8.33	1,97.35	1,97.35	...

Reduction of provision by ₹ 8.33 lakh through surrender due to transfer of staffs and non submission of TA and appearance fee bill by Ld. Advocate.

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

Head		(₹ in lakhs)		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
103	Land Records			
61	Land Records			
	O	1,21.70		
	R (-)	29.11	92.59	92.80 (+)0.21
	Reduction of provision by ₹ 29.11 lakh is net effect of re-appropriation of ₹ 2.76 lakh and surrender of ₹ 2.35 lakh due to transfer of staffs, payment of wages from O.E. head during Vote on Account and non submission of TA bills by field staff.			
2052	SECRETARIAT-GENERAL SERVICES			
090	Secretariat			
23	Land Revenue Department			
	O	13,21.16		
	R (-)	7,11.27	6,09.89	6,09.90 (+)0.01
	Reduction of provision by ₹ 7,11.27 lakh is net effect of re-appropriation of ₹ 3,05.26 lakh due to transfer of staffs and transfer of provision to another for making payment of revision of pay and allowances. Surrender of ₹ 4,06.01 lakh due to difference in actual requirement and projection under the head and non submission of bills.			
2245	RELIEF ON ACCOUNT OF NATURAL CALAMITIES			
02	Floods, Cyclones etc			
101	Gratuitous Relief			
	O	8,00.00		
	R (-)	1,15.88	6,84.12	6,84.12 ...
	Reduction of provision by ₹ 115.88 lakh through surrender due to non submission of bills by the implementing department due to Covid-19.			
106	Repairs and restoration of damaged roads and bridges			
	O	10,00.00		
	R (-)	8,60.43	1,39.57	1,39.57 ...
	Reduction of provision by ₹ 8,60.43 lakh through surrender due to non submission of bills by the implementing department due to Covid-19.			

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

Head	(₹ in lakhs)			
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
109	Repairs and restoration of damaged water supply, drainage and sewerage works			
	O	2,50.00		
	R (-)	2,50.00	...	...
	Reduction of entire provision by ₹ 2,50.00 lakh through surrender due to non submission of bills by the implementing department due to Covid-19.			
800	Other Expenditure			
	O	43,70.68		
	R (-)	17,13.08	26,57.60	26,57.60
	Reduction of provision by ₹ 17,13.08 lakh through surrender due to non submission of bills by the implementing department due to Covid-19.			
80	General			
001	Direction and Administration			
60	Establishment			
	O	1,81.64		
	R (-)	10.25	1,71.39	1,71.39
	Reduction of provision by ₹ 10.25 lakh is net effect of re-appropriation of ₹ 2.97 lakh and surrender of ₹ 7.28 lakh due to transfer of officers and staff of LRDMD.			
102	Management of Natural Disasters, Contingency Plans in Disaster Prone Areas			
62	Capacity Building for Disaster Response			
	O	4,90.74		
	R (-)	3,89.51	1,01.23	1,01.23
	Reduction of provision by ₹ 3,89.51 lakh through surrender due to non submission of bills by the implementing department due to Covid-19 and also non receipt of fund from Government of India.			
3454	CENSUS SURVEYS AND STATISTICS			
01	Census			
800	Other expenditure			
02	Census Enumeration for Decennial Population Census - 2021 (Reimbursable by the Government of India)			
	O	0.01		
	R (-)	0.01	...	...
	Reduction of entire provision ₹ 0.01 through surrender, reason thereof not intimated.			

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

Head		(₹ in lakhs)		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
2029	LAND REVENUE			
101	Collection Charges			
60	District Collectrate			
	O	7,62.44		
	S	5.16		
	R	93.14	8,60.74	(-)0.06
	Augmentation of provision by ₹ 5.16 lakh through supplementary demand in November 2019, the provision was further augmented ₹ 93.14 lakh through re-appropriation for payment of pay and allowances.			
2053	DISTRICT ADMINISTRATION			
093	District Establishments			
	O	15,42.57		
	S	32.66		
	R	84.86	16,60.09	(-)0.14
	Augmentation of provision by ₹ 32.66 lakh through supplementary demand in November 2019 and further increase of provision by ₹ 84.86 lakh is net effect of re-appropriation of ₹ 88.03 lakh for making payment of revised pay and allowances and surrender ₹ 3.17 lakh due to transfer of staff and non submission of bills.			
094	Other Establishments			
60	Sub-Divisional Establishments			
	O	17,89.49		
	S	26.59		
	R	1,07.30	19,23.38	(-)0.16
	Augmentation of provision by ₹ 26.59 lakh through supplementary demand in November 2019 and further increase of provision by ₹ 107.30 lakh is net effect of re-appropriation of ₹ 153.82 lakh for making payment of revised pay and allowances and surrender ₹ 46.52 lakh due to transfer of staff and payment of wages from other head of account.			

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

Capital

Voted

- (i) **Total expenditure of ₹ 86,05.28 lakh under this grant.**
- (ii) **Out of saving of ₹ 6,01.89 lakh an amount of ₹ 5,80.34 lakh was anticipated and surrendered.**

Head	(₹ in lakhs)		
	Total Grant	Actual Expenditure	Excess (+) Savings (-)
4059 CAPITAL OUTLAY ON PUBLIC WORKS			
80 General			
051 Construction			
75 Reconstruction of Assets Damaged by 18th September Earthquake (SPA)			
O	8,07.17		
R (-)	5,80.34	2,26.83	2,26.83 ...

Reduction of provision by ₹ 5,80.34 lakh through surrender due to non submission of bills by works department due to Covid-19.

Grant No. 23 Law

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

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

2052 - SECRETARIAT-GENERAL SERVICES

ORIGINAL	2,88,93			
SUPPLEMENTARY	...	2,88,93	2,84,59	(-)4,34
TOTAL VOTED				
Original	2,88,93			
Supplementary	...	2,88,93	2,84,59	(-)4,34
Surrendered				...

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

- (i) **Actual expenditure of ₹ 2,84.59 lakh under this grant includes Abstract Contingent bill amount of ₹ 0.98 lakh.**
- (ii) **No amount was anticipated and surrendered out of saving of ₹ 4.34 lakh.**

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	23,09,79		
SUPPLEMENTARY	...	23,09,79	22,56,59
			(-)53,20
2071 - PENSIONS AND OTHER RETIREMENT BENEFITS			
ORIGINAL	2,19,51		
SUPPLEMENTARY	...	2,19,51	2,72,69
			(+)53,18
TOTAL VOTED			
Original	25,29,30		
Supplementary	...	25,29,30	25,29,28
			(-)2
Surrendered			...
REVENUE			
CHARGED			
2011 - PARLIAMENT/STATE/UNION TERRITORY LEGISLATURES			
ORIGINAL	91,92		
SUPPLEMENTARY	...	91,92	78,49
			(-)13,43
TOTAL CHARGED			
Original	91,92		
Supplementary	...	91,92	78,49
			(-)13,43
Surrendered			13,42

Grant No. 24 Legislature contd..

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

- (i) **Actual expenditure of ₹ 25,29.28 lakh under this grant includes unadjusted Abstract Contingent bill amounting to ₹ 31.18 lakh.**
- (ii) **Out of saving of ₹ 0.02 lakh no amount was anticipated and surrendered.**
- (iii) **Savings in the grant occurred as under :**

Head	(₹ in lakhs)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
2011 PARLIAMENT/STATE/UNION TERRITORY LEGISLATURES				
02 State/Union Territory Legislatures				
101 Legislative Assembly				
62 Members				
O	4,21.24			
R (-)	21.11	4,00.13	4,00.13	...
Reduction of provision by ₹ 21.11 lakh through re-appropriation in March 2020 was due cancellation of tour programme of Hon'ble Members.				
103 Legislative Secretariat				
63 Establishment				
O	16,73.02			
R (-)	38.04	16,34.98	16,34.97	(-)0.01
Reduction of provision by ₹ 38.04 lakh through re-appropriation in March 2020 was due to dismissal of some co-terminus staff and savings reserved for lumpsum provision of Pay and Allowances.				
800 Other Expenditure				
65 Other Contributions				
O	9.00			
R (-)	0.78	8.22	8.22	...
Reduction of provision by ₹ 0.78 lakh through re-appropriation was due to non receipt of contribution bills.				

Grant No. 24 Legislature concld...

Head	(₹ in lakhs)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
2011	PARLIAMENT/STATE/UNION TERRITORY LEGISLATURES			
02	State/Union Territory Legislatures			
104	Legislators Hostel			
63	Establishment			
	O	1,22.53		
	R	6.75	1,29.28	(-)0.01
	Augmentation of provision by ₹ 6.75 lakh through re-appropriation in March 2020 for payment of salaries and medical reimbursement.			
2071	PENSIONS AND OTHER RETIREMENT BENEFITS			
01	Civil			
111	Pensions to Legislators			
60	Ex-Members of State Legislature			
	O	2,19.51		
	R	53.18	2,72.69	...
	Augmentation of provision by ₹ 53.18 lakh through re-appropriation in March 2020 was for payment monthly Pensions, family pension and arrears to Ex-MLAs.			

Revenue**Charged**

- (i) Actual expenditure of ₹ 78.49 lakh under this grant.
- (ii) Out of saving of ₹ 13.43 lakh an amount of ₹ 13.42 lakh was anticipated and surrendered.
- (iii) Savings in the grant occurred as under :

2011	PARLIAMENT/STATE/UNION TERRITORY LEGISLATURES			
02	State/Union Territory Legislatures			
101	Legislative Assembly			
60	Speaker and Deputy Speaker			
	O	91.92		
	R (-)	13.42	78.50	78.49 (-)0.01
	Reduction of provision by ₹ 13.42 lakh through surrender in March 2020 was due to non receipt of medical claims form Hon'ble Speaker and Dy. Speaker and due to cancellation of CPA/Presiding Officers programmes.			

Grant No. 25 Mines, Minerals and Geology

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

REVENUE

VOTED

MAJOR HEAD

2853 - NON-FERROUS MINING AND METALLURGICAL INDUSTRIES

ORIGINAL	7,03,50			
SUPPLEMENTARY	...	7,03,50	6,51,65	(-)51,85
TOTAL VOTED				
Original	7,03,50			
Supplementary	...	7,03,50	6,51,65	(-)51,85
Surrendered				47,86

Notes and comments

Revenue

Voted

- (i) Actual expenditure of ₹ 6,51.65 lakh under this grant includes unadjusted Abstract Contingent bill amounting to ₹ 14.04 lakh.
- (ii) Out of saving of ₹ 51.85 lakh an amount of ₹ 47.86 lakh was anticipated and surrendered.
- (iii) Savings in the grant occurred as under :

Head	(₹ in lakhs)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
2853 NON-FERROUS MINING AND METALLURGICAL INDUSTRIES				
02 Regulation and Development of Mines				
001 Direction and Administration				
60 Establishment				
O	6,58.50			
R (-)	11.52	6,46.98	6,42.58	(-)4.40
Reduction of provision by ₹ 11.52 lakh through surrender in March 2020 was due to non receipt of TA bills and also late approval/ sanction of outstanding bills. Reason for ultimate savings of ₹ 4.40 lakh was not intimated.				

Grant No. 25 Mines, Minerals and Geology concld...

Head	(₹ in lakhs)			
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
004	Research and Development			
61	Research Works			
	O	20.00		
	R (-)	13.51	6.49	6.48 (-)0.01
	Reduction of provision by ₹ 13.51 lakh through surrender in March 2020 was due to late approval of project of the department.			
102	Mineral Exploration			
62	Other Minerals Exploration			
	O	25.00		
	R (-)	22.83	2.17	2.59 (+)0.42
	Reduction of provision by ₹ 22.83 lakh through surrender in March 2020 was due to late approval of project of the department.			

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 6,70,01

SUPPLEMENTARY 46,82 7,16,83 7,89,30 (+)72,47

2052 - SECRETARIAT-GENERAL SERVICES

ORIGINAL 5,50,19

SUPPLEMENTARY 97,70 6,47,89 5,59,39 (-)88,50

TOTAL VOTED**Original 12,20,20****Supplementary 1,44,52 13,64,72 13,48,69 (-)16,03****Surrendered 31***Notes and comments***Revenue****Voted**

- (i) Actual expenditure of ₹ 13,48.69 lakh under Revenue side of this grant including unadjusted Abstract Contingent Bill amounting to ₹ 5.36 lakh.
- (ii) Out of Saving of ₹ 16.03 lakh an amount of ₹ 0.31 lakh was anticipated and surrendered.

Grant No. 26 Motor Vehicles contd...

(iii) Savings under the grant occurred as under :

Head	(₹ in lakhs)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
2052	SECRETARIAT-GENERAL SERVICES			
090	Secretariat			
27	Motor Vehicles Division			
	O	5,50.19		
	S	97.70		
	R (-)	73.31	5,74.58	5,59.39
				(-)15.19
	Provision augmented by ₹ 97.70 lakh through supplementary Demand in November 2019. The provision was further decreased by ₹ 73.31 through re-appropriation due to less nos. of staff engaged in one family one job and non utilise of lumpsum provision granted under the head for payment of revised pay and allowances. Final saving of ₹ 15.19 lakh not intimated.			
2041	TAXES ON VEHICLES			
101	Collection Charges			
60	Regional Transport Office at Gangtok			
	O	3,13.39		
	S	46.82		
	R	12.00	3,72.21	3,72.18
				(-)0.03
	Original provision was increased by ₹ 46.82 lakh through Supplementary Demand in November 2019. The provision was further increased by ₹ 12.00 lakh through re-appropriation for payment of revised pay and allowances.			
62	Regional Transport Office at Mangan, North			
	O	55.03		
	R	4.66	59.69	59.62
				(-)0.07
	Augmentation of provision by ₹ 4.66 lakh in March 2020 was the net effect of re-appropriation of ₹ 4.86 lakh for payment of revised pay and surrender ₹ 0.20 lakh due to transfer of staff to other department.			
63	Regional Transport Office at Namchi			
	O	1,99.31		
	R	50.38	2,49.69	2,49.30
				(-)0.39
	Augmentation of provision by ₹ 50.38 lakh in March 2020 was the net effect of re-appropriation of ₹ 50.49 lakh for payment of revised pay due to increase in number staff in South district and Surrender ₹ 0.11 lakh due to transfer of staff to other department.			

Grant No. 26 Motor Vehicles concl...

Head	(₹ in lakhs)		
	Total Grant	Actual Expenditure	Excess (+) Savings (-)
64 Regional Transport Office at Gyalshing, West			
O	1,02.28		
R	5.96	1,08.24	(-)0.04

Augmentation of provision by ₹ 5.96 lakh in March 2020 for payment of revised pay and allowances.

Grant No. 27 Legal, Legislative and Parliamentary Affairs

Section and Major Head		Total Grant / Appropriation	Actual Expenditure	Excess (+) Saving (-)
(₹ in thousands)				
REVENUE				
VOTED				
MAJOR HEAD				
2014 - ADMINISTRATION OF JUSTICE				
ORIGINAL	2,78,41			
SUPPLEMENTARY	82,28	3,60,69	3,44,28	(-)16,41
2052 - SECRETARIAT-GENERAL SERVICES				
ORIGINAL	3,04,74			
SUPPLEMENTARY	...	3,04,74	3,06,58	(+)1,84
2070 - OTHER ADMINISTRATIVE SERVICES				
ORIGINAL	1,64,16			
SUPPLEMENTARY	55,00	2,19,16	2,19,06	(-)10
TOTAL VOTED				
Original	7,47,31			
Supplementary	1,37,28	8,84,59	8,69,92	(-)14,67
Surrendered				14,14
REVENUE				
CHARGED				
2062 - VIGILANCE				
ORIGINAL	5,19,81			
SUPPLEMENTARY	...	5,19,81	4,70,17	(-)49,64

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

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

(₹ in thousands)

TOTAL CHARGED

<i>Original</i>	5,19,81			
<i>Supplementary</i>	...	5,19,81	4,70,17	(-)49,64
<i>Surrendered</i>				49,48

Notes and comments

Revenue

Voted

- (i) **Actual expenditure of ₹ 8,69.92 lakh under this grant includes unadjusted Abstract Contingent bill amounting to ₹ 1.59 lakh**
- (ii) **Out of saving of ₹ 14.67 lakh an amount of ₹ 14.14 lakh was anticipated and surrendered.**

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

2014 ADMINISTRATION OF JUSTICE

114 Legal Advisors and Counsels

24 Law Department

O	2,78.41			
S	82.28			
R (-)	16.20	3,44.49	3,44.50	(+)0.01

Original provision augmented by ₹ 82.28 lakh through supplementary demand in November 2019. The provision was finally reduced by ₹16.20 lakh through re-appropriation of ₹ 2.56 lakh and surrender of ₹ 13.64 lakh stated to be for payment of revised pay arrears from salary head and also due to non receipt of bills from other department.

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

Head	(₹ in lakhs)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
2052 SECRETARIAT-GENERAL SERVICES				
090 Secretariat				
31 Legal Legislative and Parliamentary Affairs Department				
O	3,04.74			
R	2.06	3,06.80	3,06.58	(-)0.22

Augmentation of provision by ₹ 2.06 lakh through re-appropriation of ₹ 2.56 lakh for making payment of fixation arrears and surrender of ₹ 50.00 lakh due to non receipt bills.

Revenue

Charged

- (i) **Actual expenditure of ₹ 4,70.17 lakh under this grant.**
- (ii) **Out of saving of ₹ 49.64 lakh an amount of ₹ 49.48 lakh was anticipated and surrendered.**

2062 VIGILANCE				
103 Lokayukta/Up-Lokayukta				
62 Sikkim Lokayukta/Up-Lokaukta				
O	5,19.81			
R (-)	49.48	4,70.33	4,70.17	(-)0.16

Reduction of provision by ₹ 49.48 lakh through surrender was due to relieving of Pr. Secretary, Hon'ble Judicial Member, untimely demise of Hon'ble Member (Administrative) and transfer police personnel and also due to non revision of pay structure of the superior judicial services member.

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

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 10,74,65

SUPPLEMENTARY 7,42,95 18,17,60 20,78,30 (+)2,60,70

2070 - OTHER ADMINISTRATIVE SERVICES

ORIGINAL 1,56,51

SUPPLEMENTARY 5,00 1,61,51 1,80,20 (+)18,69

TOTAL VOTED

Original 12,31,16

Supplementary 7,47,95 19,79,11 22,58,50 (+)2,79,39

Surrendered 9,30

Notes and comments

Revenue

Voted

(i) **Actual expenditure of ₹ 22,58.50 lakh under this grant includes unadjusted Abstract Contingent bill amounting to ₹ 5,32.99 lakh.**

(ii) **Expenditure of ₹ 22,58.50 lakh exceeded the provision by ₹ 2,79.39 lakh. This requires regularization.**

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

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

(₹ in lakhs)

2052 SECRETARIAT-GENERAL SERVICES

090 Secretariat

29 Department of Personnel AR & Training

O 6,88.38

S 7,42.95

R (-) 20.05 14,11.28 16,87.84 (+)2,76.56

Augmentation of provision by ₹ 7,42.95 lakh through supplementary demand in November 2019 required for adjustment of wages for OFOJ., Advocate Fees of supreme court, repairs bills of Govt. vehicles and WIFI installation DOP premises. Further, the reduction in provision by way of re-appropriation of ₹ 20.05 lakh was due to less tour of staff of DOP, non receipt of advertisement proposal and payment of revised pay of DOP personnel under salary head.

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

Reason for excess expenditure of ₹ 2,76.56 lakh incurred was not intimated.

Head	(₹ in lakhs)			
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
46	Administrative Reform Commission			
	O	1,19.30		
	R (-)	5.30	1,14.00	(+)12.95
	Reduction of provision by ₹ 5.30 lakh through surrender in March 2020 was due to transfer of Special Secretary, creation of new budget head and fund transferred from DOP after utilization of fund. Reason for excess expenditure of ₹ 12.95 lakh incurred was not intimated.			
2070	OTHER ADMINISTRATIVE SERVICES			
003	Training			
30	Department of Personnel, AR and Training			
	O	40.00		
	R	6.35	46.35	...
	Augmentation of provision by ₹ 6.35 lakh was net effect of re-appropriation of ₹ 7.08 lakh for payment of salaries of two AIS officers. ATI and surrender of ₹ 0.73 lakh due to training programme could not be conducted to Ek Bharat Srestha Bharat Programme and Lock down.			
44	Accounts and Administrative Training Institute			
	O	1,16.51		
	S	5.00		
	R	12.35	1,33.86	(-)0.01
	Augmentation of provision by ₹ 5.00 lakh through supplementary demand in November 2019. The provision was further increased by ₹ 12.35 lakh through re-appropriation for payment of revised pay of Administrative Training Institute and also for release of medical reimbursement.			
2052	SECRETARIAT-GENERAL SERVICES			
090	Secretariat			
45	Chief information Commission			
	O	2,66.97		
	R (-)	2.65	2,64.32	(-)0.82
	Reduction of provision by ₹ 2.65 lakh through surrender in March 2020 was due to transfer of fund under Office expense with reference to DOP letter dated 05.09.2019 and also the requirement as per the strength of muster roll, office assistants and sweeper could not met with the allotted fund.			

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

Section and Major Head	Total Grant / Appropriation	Actual Expenditure	Excess (+) Saving (-)
(₹ in thousands)			
REVENUE			
VOTED			
MAJOR HEAD			
2575 - OTHER SPECIAL AREAS PROGRAMMES			
ORIGINAL	2,10,00		
SUPPLEMENTARY	...	2,10,00	74,23
			(-)1,35,77
3451 - SECRETARIATE-ECONOMIC SERVICES			
ORIGINAL	8,16,39		
SUPPLEMENTARY	...	8,16,39	6,41,73
			(-)1,74,66
3454 - CENSUS SURVEYS AND STATISTICS			
ORIGINAL	8,03,94		
SUPPLEMENTARY	8,00	8,11,94	8,51,72
			(+)39,78
TOTAL VOTED			
Original	18,30,33		
Supplementary	8,00	18,38,33	15,67,68
			(-)2,70,65
Surrendered			2,70,01
CAPITAL			
VOTED			
4575 - CAPITAL OUTLAY ON OTHER SPECIAL AREAS PROGRAMMES			
ORIGINAL	42,40,00		
SUPPLEMENTARY	...	42,40,00	21,73,44
			(-)20,66,56
TOTAL VOTED			
Original	42,40,00		
Supplementary	...	42,40,00	21,73,44
			(-)20,66,56
Surrendered			20,41,42

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

Notes and comments

Revenue

Voted

- (i) Actual expenditure of ₹ 15,67.68 lakh under this grant includes unadjusted Abstract Contingent bill amounting to ₹ 1,70.99 lakh .
- (ii) Out of saving of ₹ 2,70.65 lakh an amount of ₹ 2,70.01 lakh was anticipated and surrendered.
- (iii) Total expenditure under this grant in Revenue side ₹ 15,67.68 lakh did not even reached up to the original provision of ₹ 18,30.33 lakh. Supplementary provision of ₹ 8.00 lakh obtained in November 2019 proved excessive and could have been restricted to token demand.
- (iv) This is the eighth year in succession that the grant closed with saving, pointing to overestimation and imperfect budgeting. The persistent savings for last five year are detailed below :

Year	Total Grant	(₹ in lakhs)	
		Actual Expenditure	Savings(-)
2014-15	93,05.10	13,05.77	(-) 79,99.33
2015-16	3,99,20.57	2,49,39.92	(-)1,49,80.65
2016-17	3,71,95.23	27,31.18	(-)3,44,64.05
2017-18	38,60.08	10,63.84	(-) 27,96.24
2018-19	16,75.81	13,07.20	(-) 3,68.61

Head

(₹ in lakhs)

Total Grant	Actual Expenditure	Excess (+) Savings (-)
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2575 OTHER SPECIAL AREAS PROGRAMMES

06 Development of Border Areas

101 Border area Development Programmes

O 2,10.00

R (-) 1,36.77 73.23 74.23 (+)1.00

Withdrawal of provision by ₹ 1,36.77 lakh by way of surrender due to non receipt requisition of funds from the implementing department. The excess expenditure of ₹ 1.00 lakh was due to late surrender of the equivalent un-utilized fund by the Education Department which could not be included in the final statement.

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

Head		(₹ in lakhs)		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
3451	SECRETARIATE-ECONOMIC SERVICES			
090	Secretariat			
30	Planning & Development Department			
	O	8,16.39		
	R (-)	1,74.64	6,41.75	(-)0.02
	Original provision reduced by ₹ 1,74.64 lakh through re-appropriation of ₹ 68.69 lakh stated to be recoupment of expenditure incurred in payment of revised arrear of the Directorate of DESME for the period from 01.01.2006 to 31.03.2008 and surrender of ₹ 1,05.95 lakh due to transfer of officer and staff.			
3454	CENSUS SURVEYS AND STATISTICS			
02	Surveys and Statistics			
201	National Sample Survey Organisation (50 50% CSS)			
47	Support for Statistical Strengthening (CSS)			
	O	72.03		
	R (-)	19.75	52.28	...
	Reduction of provision by ₹ 19.75 lakh through surrender due to non receipt of fund from Government of India.			
48	Support for Statistical Strengthening (State Share)			
	O	89.35		
	R (-)	1.61	87.74	...
	Reduction of provision by ₹ 1.61 lakh through surrender due to non submission of TA bills from district Office due to Covid 19 pandemic.			
206	Unique Identification Scheme			
65	Aadhaar Enabled Application (100 per cent CSS)			
	O	14.68		
	S	5.00		
	R (-)	0.11	19.57	(-)0.08
	Original provision was augmented by ₹ 5.00 lakh through supplementary demand in November 2019 for regularization of expenditure incurred during Vote on Account for procurement of stationeries for UID section. Provision was again reduced through surrender of ₹ 0.11 lakh was assigned without any specific reason.			

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

Head		(₹ in lakhs)		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
800	Other expenditure			
60	State Income Unit			
	O	1,01.87		
	R (-)	0.88	1,00.99	...
61	District Statistical Offices			
	O	1,07.36		
	R (-)	0.06	1,07.30	...
62	Public Finance Unit			
	O	17.44		
	R (-)	0.28	17.16	...
63	Monitoring and Evaluation Cell			
	O	86.56		
	R (-)	0.02	86.54	...
Reduction of provision by ₹ 0.88 lakh, ₹ 0.06 lakh, ₹ 0.28 lakh and ₹ 0.02 lakh on above four cases through surrender, due to non submission of medical bills.				
3454	CENSUS SURVEYS AND STATISTICS			
02	Surveys and Statistics			
112	Economic Advice and Statistics			
	O	3,14.65		
	S	3.00		
	R	64.11	3,81.76	(-)1.05
Original provision was augmented by ₹ 3.00 lakh through supplementary demand in November 2019. The provision was again augmented of ₹ 64.11 was the net effect of re-appropriation ₹ 68.69 lakh and surrender of ₹ 4.58 lakh due to fund transfer from DOP on 25.06.2019 for payment of salary of one family one job. The reason for saving of ₹ 1.05 lakh is not intimated.				

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

Capital**Voted**

- (i) **Actual expenditure of ₹ 21,73.44 lakh under this grant includes unadjusted Abstract Contingent bill amounting to ₹ 64.40 lakh.**
- (ii) **Out of saving of ₹ 20,66.56 lakh an amount of ₹ 20,41.42 lakh was anticipated and surrendered.**

Head	(₹ in lakhs)			
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
4575	CAPITAL OUTLAY ON OTHER SPECIAL AREAS PROGRAMMES			
06	Border Area Development			
101	Border Area Development Programmes			
	O	42,40.00		
	R (-)	20,41.42	21,98.58	21,73.44
				(-)25.14

Reduction of provision by ₹ 20,41.42 lakh by way of surrender due to non requisition of funds by the implementing department. The ultimate savings of ₹ 25.14 lakh stated to be due to non utilization of fund by the Tourism & CA department and also late surrender of un-utilized fund by Education Department.

Grant No. 30 Police

Section and Major Head		Total Grant / Appropriation	Actual Expenditure	Excess (+) Saving (-)
(₹ in thousands)				
REVENUE				
VOTED				
MAJOR HEAD				
2055 - POLICE				
ORIGINAL	5,05,71,27			
SUPPLEMENTARY	3,60,64	5,09,31,91	4,56,04,85	(-)53,27,06
2059 - PUBLIC WORKS				
ORIGINAL	8,10			
SUPPLEMENTARY	20,00	28,10	28,10	...
2070 - OTHER ADMINISTRATIVE SERVICES				
ORIGINAL	15,76,04			
SUPPLEMENTARY	10,50	15,86,54	16,95,41	(+)1,08,87
2216 - HOUSING				
ORIGINAL	27,75			
SUPPLEMENTARY	...	27,75	27,73	(-)2
TOTAL VOTED				
Original	5,21,83,16			
Supplementary	3,91,14	5,25,74,30	4,73,56,09	(-)52,18,21
Surrendered				48,83,90

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	...			
SUPPLEMENTARY	50,00	50,00	...	(-)50,00

4059 - CAPITAL OUTLAY ON PUBLIC WORKS

ORIGINAL	...			
SUPPLEMENTARY	1,00,00	1,00,00	1,00,00	...

TOTAL VOTED

Original	...			
Supplementary	1,50,00	1,50,00	1,00,00	(-)50,00
Surrendered				...

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

- (i) **Actual expenditure of ₹ 4,73,56.09 lakh under this grant includes unadjusted Abstract Contingent bill amounting to ₹ 2,36.16 lakh**
- (ii) **Out of saving of ₹ 52,18.21 lakh an amount of ₹ 48,83.90 lakh was anticipated and surrendered.**
- (iii) **Total expenditure under this grant in Revenue side ₹ 4,73,56.09 lakh did not even reached upto the original provision of ₹ 5,21,83.16 lakh. Supplementary provision of ₹ 3,91.14 lakh obtained in November 2019 proved excessive and could have been restricted to token demand.**

Grant No. 30 Police contd...

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

Year	Total Grant	(₹ in lakhs)	
		Actual Expenditure	Savings(-)
2014-15	2,84,84.58	2,51,92.17	32,92.41
2015-16	2,77,86.65	2,70,93.96	6,92.69
2016-17	2,95,84.58	2,83,31.93	12,52.65
2017-18	3,16,22.29	2,96,52.70	19,69.59
2018-19	3,96,12.22	3,73,44.42	22,67.80

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

Head	(₹ in lakhs)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
2055 POLICE				
001 Direction and Administration				
60 Inspector General of Police				
O	81,38.61			
S	1,63.00			
R (-)	66,22.72	16,78.89	16,77.54	(-).1.35
Augmentation of provision by ₹ 1.63 lakh through supplementary demand in November 2019 required for purchase of 15 nos. of vehicles for police (Bolero @ 9 lakh each), the provision was decrease by ₹ 66,22.72 lakh is net effect of re-appropriation of ₹ 41,33.02 lakh to other head of account for making payment of revised pay and allowances and surrender ₹ 24,89.70 lakh due to transfer and retirement of staff and non submission of bills. The reason of ultimate savings ₹ 1.35 lakh was not intimated.				
101 Criminal Investigation and Vigilance				
62 Intelligence Branch				
O	27,45.75			
S	10.14			
R (-)	7,73.90	19,81.99	19,81.47	(-).0.52
Augmentation of provision by ₹ 10.14 lakh through supplementary demand in November 2019 required for maintenance of X-ray baggage machine and pending electricity bills, the provision was decrease by ₹ 7,73.90 lakh is net effect of re-appropriation of ₹ 0.76 lakh to other head of account for making payment of revised pay and allowances and surrender ₹ 7,74.66 lakh due to transfer and retirement of staff and non submission of bills.				

Grant No. 30 Police contd...

Head		(₹ in lakhs)		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
104	Special Police			
66	India Reserve Battalion (2nd IRBn)			
	O	32,71.24		
	S	46.20		
	R (-)	33.25	32,84.19	32,84.70 (+)0.51
	Augmentation of provision by ₹ 46.20 lakh through supplementary demand in November 2019, the provision was decreased by ₹ 33.25 lakh through re-appropriation due to non receipt of bills and transfer of provision to other head of account for making payment of revised pay and allowances.			
109	District Police			
	O	1,27,33.63		
	S	43.80		
	R (-)	4,42.44	1,23,34.99	1,23,29.48 (-)5.51
	Augmentation of provision by ₹ 43.80 lakh through supplementary demand in November 2019, the provision was decrease by ₹ 4,42.44 lakh is net effect of re-appropriation of ₹ 7,42.09 lakh and surrender ₹ 11,84.53 lakh due to transfer, retirement and resignation of staff.			
115	Modernisation of Police Force			
19	National Scheme for Modernization of Police and other forces			
	O	6,82.20		
	R (-)	4,23.72	2,58.48	1,84.34 (-)74.14
	Augmentation of provision by ₹ 4,23.72 lakh through re-appropriation due to non approval from Government.			
800	Other Expenditure			
74	Check-Post Administration (Head Quarter)			
	O	1,08.99		
	S	5.00		
	R (-)	6.72	1,07.27	1,07.27 ...
	Augmentation of provision by ₹ 5.00 lakh through supplementary demand in November 2019, the provision was decreased by ₹ 6.72 lakh through surrender due to transfer and retirement of staff.			

Grant No. 30 Police contd...

Head	(₹ in lakhs)			
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
76	Upgradation grant recommended by the 10th Finance Commission			
	O	50.00		
	R (-)	20.20	29.80	24.92
				(-)-4.88
	Reduction of provision by ₹ 20.20 lakh through re-appropriation/surrender due to non receipt bills and claim on deployment charges of ITBP force.			
2055	POLICE			
003	Education and Training			
61	Police Training Centre			
	O	4,90.43		
	S	5.00		
	R	39.82	5,35.25	5,33.95
				(-)-1.30
	Augmentation of provision by ₹ 5.00 lakh through supplementary demand in November 2019, the provision was further augmented by ₹ 39.82 lakh through re-appropriation for payment of revised pay structure and its arrear and salary.			
101	Criminal Investigation and Vigilance			
63	Crime Investigation Branch			
	O	9,16.54		
	S	6.00		
	R	9.96	9,32.50	9,31.68
				(-)-0.82
	Augmentation of provision by ₹6.00 lakh through supplementary demand in November 2019, the provision was further increased by ₹ 9.96 lakh through re-appropriation of ₹ 10.00 lakh for making payment of revised pay and allowances and surrender ₹ 0.04 lakh due to not joining of staff.			
104	Special Police			
64	Sikkim Armed Police			
	O	74,99.89		
	S	49.00		
	R	9,50.00	84,98.89	84,72.00
				(-)-26.89
	Augmentation of provision by ₹ 49.00 lakh through supplementary demand in November 2019, the provision was further increased by ₹ 9.50 lakh through re-appropriation for expenditure incurred during 123rd Raising Day held on 27.11.2019 and for payment pay and allowances. The reason of ultimate savings of ₹ 26.89 lakh was not intimated.			

Grant No. 30 Police contd...

Head	(₹ in lakhs)			
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
65	India Reserve Battalion			
	O	41,13.06		
	S	10.00		
	R	5,55.70	46,78.76	46,77.81 (-)0.95
	Augmentation of provision by ₹ 10.00 lakh through supplementary demand in November 2019, the provision was further increased by ₹ 5,55.70 lakh through re-appropriation for payment of expenditure incurred pertaining to Civil Police, SAP and IRBn and for payment revised pay and allowances, TA & DA.			
67	Indian Reserve Battalion (3rd IRBn)			
	O	27,98.46		
	S	11.00		
	R	11,60.45	39,69.91	37,76.45 (-)1,93.46
	Augmentation of provision by ₹ 11.00 lakh through supplementary demand in November 2019, the provision was further increased by ₹ 11,60.45 lakh is net effect of re-appropriation of ₹ 11,61.27 for making payment of revised pay and allowances and surrender of ₹ 0.82 lakh due to late received of fund under wages. The reason of ultimate savings of ₹ 1,93.46 lakh not intimated.			
108	State Headquarters Police			
66	Traffic Police			
	O	8,02.79		
	R	1,15.42	9,18.21	9,16.52 (-)1.69
	Augmentation of provision by ₹ 1,15.42 lakh through re-appropriation for payment of revised pay structure and its arrear and salary. Ultimate savings of ₹ 1.69 lakh not intimated.			
67	Reserve Line & Police Band			
	O	33,38.50		
	S	7.00		
	R	1,72.30	35,17.80	35,16.62 (-)1.18
	Augmentation of provision by ₹ 7.00 lakh through supplementary demand in November 2019, the provision was further augmented by ₹1,72.30 lakh by re-appropriation for payment of revised pay structure and its arrear and salary. Ultimate savings of ₹ 1.18 lakh not intimated.			

Grant No. 30 Police contd...

Head	(₹ in lakhs)			
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
109	District Police			
68	DIGP Range Office (North & East)			
	O	1,66.61		
	S	2.00		
	R	16.00	1,84.61	1,83.64 (-)0.97
	Augmentation of provision by ₹ 2.00 lakh through supplementary demand in November 2019, the provision was further augmented by ₹ 16.00 lakh by re-appropriation to purchase of new vehicle of DIGP Range for Law & order duty.			
114	Wireless and Computers			
70	Police Wireless Branch			
	O	9,35.96		
	S	2.50		
	R	1,19.40	10,57.86	10,57.55 (-)0.31
	Augmentation of provision by ₹ 2.50 lakh through supplementary demand in November 2019, the provision was further augmented by ₹ 1,19.40 lakh net effect of by re-appropriation of ₹ 1,20.00 and saving of ₹ 0.60 for payment of revised pay structure and its arrear and salary to Wireless Branch.			
116	Forensic Science			
	O	61.79		
	R	12.00	73.79	72.34 (-)1.45
	Augmentation of provision by ₹ 12.00 lakh through re-appropriation for payment of revised pay structure and its arrear and salary to Forensic Science. Ultimate savings of ₹1.45 lakh not intimated.			
800	Other Expenditure			
75	Check-Post at Other Places (Expenditure to be reimbursed by Government of India)			
	O	16,86.82		
	R	1,77.00	18,63.82	18,63.82 ...
	Augmentation of provision by ₹ 1,77.00 lakh through re-appropriation for payment of revised pay structure and its arrear and salary to Check post of various place.			

Grant No. 30 Police concld...

Head	(₹ in lakhs)			Excess (+) Savings (-)
	Total Grant	Actual Expenditure		
2070	OTHER ADMINISTRATIVE SERVICES			
107	Home Guards			
60	Establishment			
	O	1,93.70		
	S	1.50		
	R	32.91	2,28.11	2,28.11
	Augmentation of provision by ₹ 1.50 lakh through supplementary demand in November 2019, the provision was further augmented by ₹ 32.91 lakh by re-appropriation for payment of pay and allowances to Home Guards.			
108	Fire Protection and Control			
60	Establishment			
	O	12,96.16		
	S	9.00		
	R	78.09	13,83.25	13,83.23
	Augmentation of provision by ₹ 9.00 lakh through supplementary demand in November 2019, the provision was further augmented by ₹ 78.09 lakh by re-appropriation for payment of pay and allowances to Fire Protection and control.			

Capital**Voted**

- (i) **Against saving of ₹ 50.00 lakh could not be surrender.**
- (ii) **Supplementary demand of ₹ 50.00 lakh could not utilised, proved excessive.**

4055 CAPITAL OUTLAY ON POLICE

211 Police Housing

60 Construction

	O	...		
	S	50.00		
	R	...	50.00	...

Augmentation of provision by ₹ 50.00 lakh through supplementary demand in November 2019. The ultimate savings of ₹ 50.00 lakh was not intimated.

Grant No. 31 Energy and Power

Section and Major Head	Total Grant /		Actual Expenditure	Excess (+)
	Appropriation			Saving (-)
(₹ in thousands)				
REVENUE				
VOTED				
MAJOR HEAD				
2059 - PUBLIC WORKS				
ORIGINAL	38,49			
SUPPLEMENTARY	...	38,49	38,38	(-)11
2216 - HOUSING				
ORIGINAL	33,05			
SUPPLEMENTARY	...	33,05	32,89	(-)16
2801 - POWER				
ORIGINAL	2,71,57,45			
SUPPLEMENTARY	6,32,16	2,77,89,61	2,82,32,71	(+)4,43,10
2810 - NON-CONVENTIONAL SOURCES OF ENERGY				
ORIGINAL	1,68,38			
SUPPLEMENTARY	1,15,64	2,84,02	2,84,02	...
TOTAL VOTED				
Original	2,73,97,37			
Supplementary	7,47,80	2,81,45,17	2,85,88,00	(+)4,42,83
Surrendered				2,46

Grant No. 31 Energy and Power contd...

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

(₹ in thousands)

CAPITAL

VOTED

4801 - CAPITAL OUTLAY ON POWER PROJECTS

ORIGINAL	42,35,22			
SUPPLEMENTARY	4,82,48	47,17,70	20,41,34	(-26,76,36)
TOTAL VOTED				
Original	42,35,22			
Supplementary	4,82,48	47,17,70	20,41,34	(-26,76,36)
Surrendered				26,74,18

Notes and comments

Revenue

Voted

- (i) Actual expenditure of ₹ 2,85,88.00 lakh under this grant includes unadjusted Abstract Contingent bill amounting to ₹ 57.05 lakh.
- (ii) Against the final provision of ₹ 2,81,45.17 lakh under Revenue section of the grants, the department incurred ₹ 2,85,88.00 lakh causing excess expenditure by ₹ 4,42.83 lakh. The excess expenditure required regularisation.
- (iii) Excess in the grant occurred mainly as under :

Head	(₹ in lakhs)			Excess (+) Savings (-)
	Total Grant	Actual Expenditure		
2801 POWER				
01 Hydel Generation				
800 Other expenditure				
66 Rimbi Hydel Scheme State II				
O	7.97			
R	0.87	8.84	8.78	(-)0.06
Increase of provision by ₹ 0.87 lakh through re-appropriation for payment of wages to staff appointed under OFOJ, work charged and muster roll basis.				

Grant No. 31 Energy and Power contd...

Head		(₹ in lakhs)		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
70	Kalez Khola Hydrel Project			
	O	19.47		
	R	1.45	20.92	(-)0.02
	Increase of provision by ₹ 1.45 lakh through re-appropriation for payment of wages to staff appointed under OFOJ, work charged and muster roll basis.			
80	General			
001	Direction and Administration			
	O	1,75,55.89		
	S	6,32.11		
	R	3,08.57	1,84,96.57	(+)4,46.63
	Augmentation of provision by ₹ 6,32.11 lakh through supplementary demand in November 2019, the provision was further augmented by ₹ 3,08.57 lakh by re-appropriation for payment of arrears of pay revision, payment of wages to staff appointed under OFOJ, work charged and muster roll basis. The reason of excess expenditure incurred by ₹ 4,46.63 lakh not intimated.			
2059	PUBLIC WORKS			
80	General			
053	Maintenance and Repairs			
61	Other Maintenance Expenditure			
	O	28.30		
	R (-)	0.06	28.24	(-)0.03
	Reduction of provision by ₹ 0.06 lakh through surrender stated to be minor savings.			
2801	POWER			
2216	HOUSING			
05	Genera Pool Accomodation			
053	Maintenance and Repairs			
60	Work Charged Establishment			
	O	6.73		
	R (-)	0.08	6.65	(-)0.08
	Reduction of provision by ₹ 0.08 lakh through surrender stated to be minor savings.			

Grant No. 31 Energy and Power contd...

Head		(₹ in lakhs)		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
2801	POWER			
01	Hydel Generation			
052	Machinery and Equipment			
	O	0.01		
	R	...	0.01	...
				(-)0.01
				Token provision of ₹ 0.01 lakh stood savings, reason thereof not intimated.
800	Other expenditure			
60	Ronglichu Hydro Electric Scheme (Jali Power House)			
	O	2.46		
	R (-)	0.14	2.32	2.31
				(-)0.01
				Reduction of provision by ₹ 0.14 lakh through surrender stated to be minor savings.
61	Rothak Micro Hydel Scheme			
	O	0.01		
	R	...	0.01	...
				(-)0.01
				Token provision of ₹ 0.01 lakh stood savings, reason thereof not intimated.
63	Lower Lagyap Hydel Project			
	O	74.30		
	R (-)	1.02	73.28	73.27
				(-)0.01
				Reduction of provision by ₹ 1.02 lakh through surrender stated to be due to non clearance bill.
64	Rongnichu Hydel Scheme Stage II			
	O	46.67		
	R (-)	0.04	46.63	46.62
				(-)0.01
				Reduction of provision by ₹ 0.04 lakh through surrender stated to be minor savings.
65	Chaten Hydel Scheme			
	O	0.01		
	R	...	0.01	...
				(-)0.01
				Token provision of ₹ 0.01 lakh stood savings, reason thereof not intimated.

Grant No. 31 Energy and Power contd...

Head	(₹ in lakhs)			
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
68	Upper Rongnichu Hydel Project			
	O	6.11		
	R (-)	0.35	5.76	5.75
				(-)0.01
	Reduction of provision by ₹ 0.35 lakh through surrender stated to be due to non clearance bill.			
05	Transmission and Distribution			
800	Other expenditure Each Transmission/Distribution Scheme			
63	Maintenance and Repairs			
	O	33,76.52		
	S	0.02		
	R (-)	3,11.66	30,64.88	30,64.39
				(-)0.49
	Augmentation of provision by ₹ 0.02 lakh through supplementary demand in November 2019, the provision was further decreased by ₹ 311.66 lakh through re-appropriation and surrender due to transfer of staff to South District.			
80	General			
001	Direction and Administration			
60	Sub-Divisional Establishments			
	O	...		
	S	0.03		
	R	...	0.03	...
				(-)0.03
	Supplementary provision of ₹ 0.03 lakh stood savings, reason thereof not intimated.			

Capital

Voted

- (i) **Out of saving of ₹ 26,76.36 lakh an amount of ₹ 26,74.18 lakh was anticipated and surrendered.**

Grant No. 31 Energy and Power contd...

(ii) **Total expenditure under this grant in Capital side ₹ 20,41.33 lakh did not even reached upto the original provision of ₹ 42,35.22 lakh. Supplementary provision of ₹ 4,82.48 lakh obtained in November 2019 proved excessive and could have been restricted to token demand.**

(iii) **Saving in Capital side mainly under :**

Head	(₹ in lakhs)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
4801 CAPITAL OUTLAY ON POWER PROJECTS				
05 Transmission and Distribution				
800 Other expenditure				
46 Schemes under Non-Lapsable Pool of Central Resources (NLCPR)				
O	33,70.98			
S	1,02.18			
R (-)	19,98.39	14,74.77	14,72.59	(-)2.18
	Augmentation of provision by ₹ 1,02.18 lakh through supplementary demand in November 2019, the provision was further decreased by ₹ 19,98.39 lakh through surrender due to non receipt of fund from Government of India.			
47 Schemes under North Eastern Council (NEC)				
O	5,92.68			
R (-)	4,45.19	1,47.49	1,47.49	...
	Reduction of provision by ₹ 4,45.19 lakh through surrender stated to be due to non receipt of fund from Government of India.			
53 Design, Supply, erection, testing, commissioning of 66 KV single circuit transmission line from 3.3/66 KV Sub-station of Rongli-I at Sisney including extension of line Bay at 66/11 KV.... (NEC)				
O	41.04			
R (-)	0.08	40.96	40.96	...
	Reduction of provision by ₹ 0.08 lakh through surrender stated to be unspent balance .			

Grant No. 31 Energy and Power conclud...

Head	(₹ in lakhs)		
	Total Grant	Actual Expenditure	Excess (+) Savings (-)
84	Construction of D/C 132 KV Transmission Lines from LLHP to Nathula with LILO at Bulbuley		
	O	68.53	
	R (-)	68.53	...
	Reduction of entire provision by ₹ 68.53 lakh through surrender stated to be due to non receipt of fund from Government of India.		
98	Drawing of New 66KV Double Circuit Transmission Line from LLHP to Tadong 66/11KV Sub-station, East Sikkim(NLCPR)		
	O	1,61.99	
	R (-)	1,61.99	...
	Reduction of entire provision by ₹ 1,61.99 lakh through surrender stated to be due to non receipt of fund from Government of India.		

Grant No. 32 Printing & Stationary

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

(₹ in thousands)

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

2058 - STATIONERY AND PRINTING

ORIGINAL	13,03,30			
SUPPLEMENTARY	2,09,35	15,12,65	14,59,58	(-)53,07
TOTAL VOTED				
Original	13,03,30			
Supplementary	2,09,35	15,12,65	14,59,58	(-)53,07
Surrendered				53,06

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

- (i) Actual expenditure of ₹ 14,59.58 lakh under this grant includes unadjusted Abstract Contingent bill amounting to ₹ 1.50 lakh.
- (ii) Out of saving of ₹ 53.07 lakh an amount of ₹ 53.06 lakh was anticipated and surrendered.
- (iii) Savings in the grant occurred as under :

Head	Total Grant	(₹ in lakhs)	
		Actual Expenditure	Excess (+) Savings (-)
2058 STATIONERY AND PRINTING			
103 Government Presses			
60 Sikkim Government Press, Gangtok			
O	13,03.30		
S	2,09.35		
R (-)	53.06	14,59.59	14,59.58 (-)0.01

Augmentation of provision by ₹ 2,09.35 lakh through supplementary demand in November 2019 required for (a) meeting the shortfall in wages (b) meeting the shortfall to meet the liabilities (c) clearing of pending liabilities. The provision was reduced by ₹ 53.06 through surrender due to (i) delay in filling up vacant post (ii) due to revised estimate of replacement of roof of the department.

Capital

The grant has unadjusted Abstract Contingent bill amounting to ₹ 2,00.94 lakh.

Grant No. 33 Water Security and Public Health Engineering

Section and Major Head		Total Grant / Appropriation	Actual Expenditure	Excess (+) Saving (-)
(₹ in thousands)				
REVENUE				
VOTED				
MAJOR HEAD				
2059 - PUBLIC WORKS				
ORIGINAL	83,31			
SUPPLEMENTARY	...	83,31	82,53	(-)78
2215 - WATER SUPPLY AND SANITATION				
ORIGINAL	43,13,52			
SUPPLEMENTARY	...	43,13,52	41,36,15	(-)1,77,37
2216 - HOUSING				
ORIGINAL	65,77			
SUPPLEMENTARY	...	65,77	59,42	(-)6,35
TOTAL VOTED				
Original	44,62,60			
Supplementary	...	44,62,60	42,78,10	(-)1,84,50
Surrendered				1,70,82
CAPITAL				
VOTED				
4215 - CAPITAL OUTLAY ON WATER SUPPLY AND SANITATION				
ORIGINAL	1,33,72,03			
SUPPLEMENTARY	18,39,12	1,52,11,15	59,22,33	(-)92,88,82

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

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

(₹ in thousands)

TOTAL VOTED

Original	1,33,72,03			
Supplementary	18,39,12	1,52,11,15	59,22,33	(-)92,88,82
Surrendered				90,08,15

Notes and comments

Revenue

Voted

- (i) **Actual expenditure of ₹ 42,78.10 lakh under revenue section of this grants included unadjusted Abstract Contingent bill amounting to ₹ 25.15 lakh.**
- (ii) **Out of saving of ₹ 1,84.50 lakh ₹ 1,70.82 lakh was anticipated and surrendered.**

Head	(₹ in lakhs)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
2059 PUBLIC WORKS				
01 Office Buildings				
053 Maintenance and Repairs				
60 Work Charged Establishment				
O	35.32			
R (-)	2.01	33.31	33.31	...

Reduction of provision by ₹ 2.01 lakh by way of surrender was stated to be required for regularisation of MR Staff but could not maintained in view of Covid 19 out break.

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

Head	(₹ in lakhs)			
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
2215	WATER SUPPLY AND SANITATION			
01	Water Supply			
001	Direction and Administration			
34	P.H.E. Department			
	O	36,37.83		
	R (-)	1,35.45	35,02.38	(+)2.37
	The provision was reduced by ₹ 1,35.45 lakh through surrender/re-appropriation attributed to other Major Head, the ultimate excess of ₹ 2.37 lakh indicates the defective budgeting. The Department is silent about the excess expenditure under the Head.			
101	Urban water supply programmes			
60	Maintenance and Repairs			
	O	6,32.47		
	R (-)	28.28	6,04.19	(-)16.01
	The provision was reduced by ₹ 28.28 lakh by way of surrender and reappropriation on anticipation of saving. However, there were ultimate savings in the head by ₹ 16.01 lakh. The reason for saving was mainly due to inability to recruit New M R Fitters due to out break of Covid 19 for which the proposal was already approved by the Government.			
2216	HOUSING			
05	Genera Pool Accomodation			
053	Maintenance and Repairs			
60	Work Charged Establishment			
	O	11.74		
	R (-)	6.04	5.70	5.70 ...

Surrender of provision by ₹ 6.04 lakh was attributed to regularisation of M.R Staff.

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

Head		(₹ in lakhs)		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
61	Other Maintenance Expenditure			
	O	54.03		
	R (-)	0.28	53.75	53.71
				(-)0.04
	Reduction of provision by ₹ 0.28 lakh through re-appropriation due to non receipt of bill from project division.			
2059	PUBLIC WORKS			
01	Office Buildings			
053	Maintenance and Repairs			
61	Other Maintenance Expenditure			
	O	47.99		
	R	1.24	49.23	49.22
				(-)0.01
	Augmentation of provision by ₹ 1.24 lakh through re-appropriation for settlement of maintenance bills.			

Capital

Voted

- (i) **Out of saving of ₹ 92,88.82 lakh in capital side an amount of ₹ 90,08.15 lakh was anticipated and surrendered in March 2020.**
- (ii) **Total expenditure under this grant in Capital side ₹ 59,22.33 lakh did not even reached up to the original provision of ₹ 1,33,72.03 lakh. Supplementary provision of ₹ 18,39.12 lakh obtained in November 2019 proved excessive and could have been restricted to token demand.**
- (iii) **This is the seventh years in succession that the grants under capital section closed with saving, pointing to overestimated and defective budgeting. The persistent savings for five years are detailed below :**

(₹ in lakhs)			
Year	Total Grant	Actual Expenditure	Savings (-)
2014-15	73,64.73	36,23.95	(-) 37,40.78
2015-16	55,44.36	3,06.67	(-) 52,37.69
2016-17	1,40,46.23	47,52.46	(-) 92,93.77
2017-18	1,32,85.59	58,59.18	(-) 74,26.41
2018-19	1,52,11.15	59,22.33	(-) 92,88.82

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

Head		(₹ in lakhs)		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
4215	CAPITAL OUTLAY ON WATER SUPPLY AND SANITATION			
01	Water Supply			
101	Urban Water Supply			
60	Gangtok Water Supply Schemes (East) (R)			
	O	1,51.02		
	R (-)	44.57	1,06.45	1,06.45
				...
	Out of original provision of ₹ 1,51.02 an amount of ₹ 44.57 was surrendered due to closure of schemes.			
61	Namchi Water Supply Schemes South			
	O	16.88		
	R (-)	0.08	16.80	16.80
				...
	Reduction of provision by ₹ 0.08 lakh through surrender, reason thereof not intimated.			
63	Pakyong Water Supply Schemes (East)			
	O	17.35		
	R (-)	17.35	...	...
				...
	Reduction of entire provision by ₹ 17.35 lakh through surrender due to non receipt CSS fund from Government of India.			
71	Schemes under 10% Lumpsum Provision for NE States including Sikkim (100%CSS)			
	O	4,14.08		
	S	2,80.11		
	R (-)	3,62.41	3,31.78	51.68
				(-)2,80.10
	The original provision of ₹ 4,14.08 was enhanced through supplementary demand of ₹ 2,80.11 lakh in November 2020 which was ultimately resulted savings. Non-receipt of the bill was the reason for savings as stated by the department.			
72	Water Supply Scheme for South District			
	O	29,02.80		
	S	2,42.80		
	R (-)	9,69.73	21,75.87	21,75.76
				(-)0.11
	Augmentation of provision by ₹ 2,42.80 lakh through supplementary demand in November 2019. Further, reduce the provision by ₹ 9,69.73 lakh through surrender due to non receipt CSS fund from Government of india.			

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

Head	(₹ in lakhs)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
73	Water Supply Scheme for East District			
O	47.90			
R (-)	47.90	...	...	...
	Reduction of entire provision by ₹ 47.90 lakh through surrender due to non receipt of bills due to Covid-19.			
102	Rural Water Supply			
34	P.H.E. Department			
O	16.83			
R (-)	16.83	...	...	...
	Entire provision of ₹ 16.83 was surrendered due to closure of scheme.			
02	Sewerage and Sanitation			
106	Sewerage Services			
62	Drainage and Sewerage system in South Distict			
O	90,49.28			
S	10,00.00			
R (-)	75,49.28	25,00.00	25,00.00	...
	Augmentation of supplementary budget for ₹ 10,00.00 lakh in March 2020 required for Land Compensation of NRCP, Sewerage Project Zone-II at Syari, East Sikkim and surrender of ₹ 75,49.28 lakh was attributed to CSS fund still not received from Government of India.			

Appropriation: Public Service Commission

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

REVENUE

REVENUE

CHARGED

2051 - PUBLIC SERVICE COMMISSION

<i>ORIGINAL</i>	6,18,56			
<i>SUPPLEMENTARY</i>	...	6,18,56	5,86,98	(-)31,58
TOTAL CHARGED				

<i>Original</i>	6,18,56			
<i>Supplementary</i>	...	6,18,56	5,86,98	(-)31,58
<i>Surrendered</i>				31,57

Notes and comments

Revenue

Charged

- (i) Actual expenditure of ₹ 5,86.98 lakh under this grant includes unadjusted Abstract Contingent bill amounting to ₹ 81.97 lakh.
- (ii) Out of saving of ₹ 31.58 lakh an amount of ₹ 31.57 lakh was anticipated and surrendered.
- (iii) Savings in the grant occurred as under :

Head	(₹ in lakhs)		
	Total Appropriation	Actual Expenditure	Excess (+) Savings (-)
2051 PUBLIC SERVICE COMMISSION			
102 State Public Service Commission (Charged)			
60 Establishment			
<i>O</i>	6,18.56		
<i>R (-)</i>	31.57	5,86.99	5,86.98
			(-)0.01
Reduction of provision by ₹ 31.57 lakh through surrender in March 2020 was for payment of pay revised arrears .			

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	6,96
			(-)97,70
3054 - ROADS AND BRIDGES			
ORIGINAL	2,17,24,67		
SUPPLEMENTARY	11,64,50	2,28,89,17	1,90,98,92
			(-)37,90,25
TOTAL VOTED			
Original	2,18,29,33		
Supplementary	11,64,50	2,29,93,83	1,91,05,88
			(-)38,87,95
Surrendered			33,30,55
CAPITAL			
VOTED			
5054 - CAPITAL OUTLAY ON ROADS AND BRIDGES			
ORIGINAL	1,60,72,05		
SUPPLEMENTARY	2,11,31,79	3,72,03,84	1,89,57,84
			(-)1,82,46,00
TOTAL VOTED			
Original	1,60,72,05		
Supplementary	2,11,31,79	3,72,03,84	1,89,57,84
			(-)1,82,46,00
Surrendered			44,85,59

Grant No. 34 Roads and Bridges contd...

Notes and comments

Revenue

Voted

- (i) Actual expenditure of ₹ 1,91,05.88 lakh under this grant includes unadjusted Abstract Contingent bill amounting to ₹ 29.51 lakh
- (ii) Out of saving of ₹ 38,87.95 lakh an amount of ₹ 33,30.55 lakh was anticipated and surrendered.
- (iii) Total expenditure under this grant in Revenue side ₹ 1,91,05.88 lakh did not even reached up to the original provision of ₹ 2,18,29.33 lakh. Supplementary provision of ₹ 11,64.50 lakh obtained in November 2019 proved excessive and could have been restricted to token demand.
- (iv) Savings under the grant occurred as under :

Head		(₹ in lakhs)		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
2059	PUBLIC WORKS			
60	Other Buildings			
053	Maintenance and Repairs			
61	Other Maintenance Expenditure			
	O	4.66		
	R (-)	0.05	4.61	...
	Reduction of provision by ₹ 0.05 lakh through surrender stated to be based on actual balance.			
799	Suspense			
35	Roads and Bridges Department			
	O	1,00.00		
	R (-)	97.66	2.34	...
	Reduction of provision by ₹ 97.66 lakh through surrender stated to be due to non receipt of bills.			

Grant No. 34 Roads and Bridges contd...

Head	(₹ in lakhs)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
3054	ROADS AND BRIDGES			
04	District and Other Roads			
105	Maintenance and Repairs			
61	Other Maintenance Expenditure			
	O	15,72.03		
	S	7,10.29		
	R (-)	0.10	22,82.22	17,60.12
				(-)5,22.10
	Augmentation of provision by ₹ 7,10.29 lakh through supplementary demand in November 2019 required for payment of maintenance works and same will be reimbursed from Ministry of Road Transport and Highways, Government of India. the provision was further decreased by ₹ 0.10 lakh through surrender based on actual balance. Reason for ultimate savings of ₹ 5,22.10 lakh was not intimated.			
797	Transfer to Reserve Fund/Deposit Accounts			
	O	30,00.00		
	R (-)	25,45.79	4,54.21	4,29.00
				(-)25.21
	Reduction of provision by ₹ 25,45.79 lakh through surrender stated to be due to non receipt of bills.			
80	General			
001	Direction and Administration			
35	Roads and Bridges Department			
	O	1,25,05.07		
	S	4,54.21		
	R (-)	7,34.78	1,22,24.50	1,22,15.87
				(-)8.63
	Augmentation of provision by ₹ 4,54.21 lakh through supplementary demand in November 2019, the provision was further decreased by ₹ 7,34.78 lakh through re-appropriation of ₹ 64.01 lakh and surrender of ₹ 6,70.77 lakh stated to be due to for making payment of revised pay and allowances and also non receipt of bill. Reason for ultimate savings of ₹ 8.63 lakh was not intimated.			

Grant No. 34 Roads and Bridges contd...

Head	(₹ in lakhs)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
004	Research and Development			
62	Survey and Testing Works			
	O	3.00		
	R (-)	0.04	2.96	2.96 ...
	Reduction of provision by ₹ 0.04 lakh through surrender stated to be actual balance surrendered.			
052	Machinery and Equipment			
71	Maintenance & Repair Road Machineries			
	O	1,51.48		
	R (-)	10.44	1,41.04	1,41.03 (-)0.01
	Reduction of provision by ₹ 10.44 lakh through surrender stated to be due to late joining of employees appointed under One Family One Job Scheme.			
3054	ROADS AND BRIDGES			
04	District and Other Roads			
105	Maintenance and Repairs			
60	WorkCharged Establishment			
	O	44,93.09		
	R	58.31	45,51.40	45,50.75 (-)0.65
	Augmentation of provision by ₹ 58.31 lakh through re-appropriation of ₹ 64.01 lakh for making payment of revised pay and allowances and surrender of ₹ 5.70 lakh stated to be due to late joining of employees appointed under One Family One Job Scheme.			

Capital

Voted

- (i) **Out of saving of ₹ 1,82,46.00 lakh an amount of ₹ 44,85.59 lakh was anticipated and surrendered.**

Grant No. 34 Roads and Bridges contd...

(ii) **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 Breidge of Sangkhola-Sumin Road (East)			
	O	4.26		
	R (-)	4.26	...	...
	Reduction of entire provision by ₹ 4.26 lakh through surrender stated to be due to non receipt of bills.			
68	Construction of Steel Bridge in South Sikkim			
	O	4,70.57		
	R (-)	4,70.57	...	...
	Reduction of entire provision by ₹ 4,70.57 lakh through surrender stated to be due to non receipt of bills			
71	Construction of Bridges in East Sikkim			
	O	4,07.51		
	R (-)	2,90.67	1,16.84	1,16.84
	Reduction of provision by ₹ 2,90.67 lakh through surrender stated to be due to non receipt anticipated fund from Government of India.			
72	Construction of Bridges in North Sikkim			
	O	30,00.00		
	S	58,09.73		
	R	...	88,09.73	29,22.00
	Augmentation of provision by ₹ 58,09.73 lakh through Supplementary Demand in November 2019. Reason for ultimate savings of ₹ 58,87.73 lakh not intimated.			

Grant No. 34 Roads and Bridges contd...

Head		(₹ in lakhs)		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
337	Road Works			
60	District Roads			
	O	1,12,10.26		
	S	1,46,42.18		
	R (-)	38,47.14	2,20,05.30	1,50,77.96 (-)69,27.34
	Augmentation of provision by ₹ 1,46,42.18 lakh through Supplementary Demand in November 2019 required for payment of contractor bills, Construction of road, payment of land and forest compensation. Reduction of provision by ₹ 38,47.14 lakh through surrender stated to be due to non receipt anticipated fund from Government of India. Reason for ultimate savings of ₹ 69,27.34 lakh have been not intimated.			
62	New Schemes under NABARD			
	O	...		
	S	2,29.88		
	R	...	2,29.88	1,88.61 (-)41.27
	Reason for ultimate savings of ₹ 41.27 lakh not intimated.			
05	Roads of Interstate or Economic Importance			
337	Road Works			
60	District Roads			
	O	0.02		
	R (-)	0.02	...	...
	Reduction of entire provision by ₹ 0.02 lakh through surrender stated to be token provision surrendered.			
80	General			
800	Other Expenditure			
46	West District			
	O	...		
	S	50.00		
	R	...	50.00	... (-)50.00
	The provision of ₹ 50.00 lakh obtained through Supplementary Demand in November 2019 for repair of PWD Guest House at Chakung, West Sikkim. Reason for ultimate saving of ₹ 50.00 lakh was due to non receipt of anticipated bills in schedule time this could not be surrendered as the provision obtained in supplementary.			

Grant No. 34 Roads and Bridges conclud...

Head	(₹ in lakhs)		
	Total Grant	Actual Expenditure	Excess (+) Savings (-)
5054 CAPITAL OUTLAY ON ROADS AND BRIDGES			
04 District & Other Roads			
101 Bridges			
70 Construction of Bridges in West Sikkim			
O	9,79.43		
R	1,27.07	11,06.50	11,06.50 ...

Augmentation of provision by ₹ 1,27.07 lakh through re-appropriation for payment pending bills of contractors.

Grant No. 35 Rural Management and Development

Section and Major Head	Total Grant / Appropriation	Actual Expenditure	Excess (+) Saving (-)
(₹ in thousands)			
REVENUE			
VOTED			
MAJOR HEAD			
2215 - WATER SUPPLY AND SANITATION			
ORIGINAL	36,06,86		
SUPPLEMENTARY	...	36,06,86	21,03,65
			(-)15,03,21
2216 - HOUSING			
ORIGINAL	17,33,49		
SUPPLEMENTARY	...	17,33,49	16,77,84
			(-)55,65
2501 - SPECIAL PROGRAMMES FOR RURAL DEVELOPMENT			
ORIGINAL	60,04,81		
SUPPLEMENTARY	44,00	60,48,81	62,40,91
			(+)1,92,10
2505 - RURAL EMPLOYMENT			
ORIGINAL	57,90,85		
SUPPLEMENTARY	10,90,34	68,81,19	44,73,81
			(-)24,07,38
2515 - OTHER RURAL DEVELOPMENT PROGRAMMES			
ORIGINAL	27,09,75		
SUPPLEMENTARY	...	27,09,75	12,99,95
			(-)14,09,80
3054 - ROADS AND BRIDGES			
ORIGINAL	45,85,88		
SUPPLEMENTARY	...	45,85,88	48,17,08
			(+)2,31,20
TOTAL VOTED			
Original	2,44,31,64		
Supplementary	11,34,34	2,55,65,98	2,06,13,24
			(-)49,52,74
Surrendered			48,11,21

Grant No. 35 Rural Management and Development

Section and Major Head	Total Grant / Appropriation	Actual Expenditure	Excess (+) Saving (-)
(₹ in thousands)			
CAPITAL			
VOTED			
4215 - CAPITAL OUTLAY ON WATER SUPPLY AND SANITATION			
ORIGINAL	22,13,44		
SUPPLEMENTARY	6,25,00	28,38,44	23,35,94 (-)5,02,50
4216 - CAPITAL OUTLAY ON HOUSING			
ORIGINAL	17,64,00		
SUPPLEMENTARY	54,05,00	71,69,00	71,69,00 ...
4515 - CAPITAL OUTLAY ON OTHER RURAL DEVELOPMENT PROGRAMMES			
ORIGINAL	2,20,56		
SUPPLEMENTARY	...	2,20,56	41,97 (-)1,78,59
5054 - CAPITAL OUTLAY ON ROADS AND BRIDGES			
ORIGINAL	4,67,93,39		
SUPPLEMENTARY	35,18,00	5,03,11,39	49,72,02 (-)4,53,39,37
TOTAL VOTED			
Original	5,09,91,39		
Supplementary	95,48,00	6,05,39,39	1,45,18,94 (-)4,60,20,45
Surrendered			4,60,06,52

Notes and comments

Revenue

Voted

- (i) Actual expenditure of ₹ 2,06,13.24 lakh under Revenue Section of this grant include unadjusted Abstract Contingent Bill amounting to ₹ 6,50.54 lakh.

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

- (ii) **Out of savings of ₹ 49,52.74 lakh an amount of ₹ 48,11.21 lakh was anticipated and surrendered.**
- (iii) **Total expenditure under this grant in Revenue side ₹ 2,06,13.24 lakh under this grant did not even reached up to the original provision of ₹ 2,44,31.64 lakh. The supplementary provision of ₹ 11,34.34 lakh obtained in November 2019 proved unnecessary and could have been restricted to token demand.**
- (iv) **This is sixth year succession that the grant under Revenue section closed with saving, pointing to overestimation and defective budgeting. The persistent savings for last five years are detailed below :**

Year	Total Grant	(₹ in lakhs)	
		Actual Expenditure	Savings (-)
2014-15	2,53,29.66	1,68,98.91	(-) 84,30.75
2015-16	1,97,91.88	1,64,52.18	(-) 33,39.70
2016-17	2,96,77.94	2,84,27.60	(-) 12,50.34
2017-18	2,80,42.93	2,09,79.25	(-) 70,63.68
2018-19	4,72,12.15	3,39,16.80	(-) 1,32,95.35

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

Head	(₹ in lakhs)		
	Total Grant	Actual Expenditure	Excess (+) Savings (-)
2215 WATER SUPPLY AND SANITATION			
01 Water Supply			
001 Direction and Administration			
36 Rural Development Department			
O	24,92.30		
R (-)	10,38.09	14,54.21	14,52.26 (-)1.95

Reduction of provision of ₹10,38.09 lakh was the net effect of re-appropriation of (₹ 7,68.25 lakh) and surrender of (₹ 2,69.84 lakh). It was stated that the fund was transferred for the purpose of pay and allowances and its arrears in the revised pay scale. The surrender was made due to transfer of employee, less receipt of bill and under the Lump sum provision based on actual and surrendered.

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

Head		(₹ in lakhs)		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
102	Rural water supply programmes			
36	Rural Development Department			
	O	24.92		
	R (-)	6.57	18.35	(-)1.00
02	Sewerage and Sanitation			
105	Sanitation Services			
81	Swachh Bharat Mission (Gramin)(SBM)			
	O	10,89.64		
	R (-)	4,55.60	6,34.04	6,34.04
				...
<p>Surrender of provision of ₹ 6.57 and ₹ 4,55.60 lakh in March 2020 under the above mentioned sub-heads was attributed to non submission of bills and non receipt of fund from Government of India. Further final saving of ₹ 1.00 lakh has not been furnished (September 2020).</p>				
2216	HOUSING			
03	Rural Housing			
800	Other expenditure			
35	Rural Development Department			
	O	15,43.00		
	R (-)	0.80	15,42.20	15,42.20
				...
37	Pradhan Mantri Awas Yojana(PMAY)			
	O	1,90.49		
	R (-)	54.85	1,35.64	1,35.64
				...

Surrender of provision of ₹ 55.65 lakh in March 2020 under the above mentioned sub-heads was attributed to non submission of bills and non receipt of fund from Government of India.

Grant No. 35 Rural Management and 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			
46	West District			
	O	19,57.42		
	S	18.50		
	R (-)	3,78.23	15,97.69	15,61.75 (-)35.94
	Additional provision of ₹ 18.50 lakh was made through supplementary demand in November 2019 assigned without any purpose further provision of ₹ 3,78.23 was reduced through re-appropriation/surrender was attributed (i) transfer of officers and staff without replacement and fund transfer under salary for payment of arrear of pay fixation.			
47	North District			
	O	6,36.34		
	S	5.06		
	R	10.01	6,51.41	6,23.15 (-)28.26
	Additional provision of ₹ 5.06 lakh was made through supplementary demand in November 2019 assigned without any purpose further provision of ₹ 10.01 was augmented through re-appropriation/surrender was attributed (i) transfer of officers and staff without replacement and fund transfer under salary for payment of arrear of pay fixation and leave encashment.			
2505	RURAL EMPLOYMENT			
60	Other Programmes			
703	Employment Assurance Scheme			
34	National Rural Employment Guarantee Scheme			
	O	56,20.85		
	R (-)	23,62.88	32,57.97	32,57.97 ...

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

Head		(₹ in lakhs)		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
2515	OTHER RURAL DEVELOPMENT PROGRAMMES			
101	Panchayati Raj			
34	Rashtriya Gram Swaraj Abhiyan (RGSA)			
	O	7,51.44		
	R (-)	3,89.13	3,62.31	...
102	Community Development			
36	Shyama Prasad Mukherji Rurban Mission			
	O	15,35.00		
	R (-)	10,80.00	4,55.00	...
Surrender of provision of ₹ 38,32.01 lakh in March 2020 under the above mentioned three sub-head was attributed to non receipt of fund from Government of India.				
3054	ROADS AND BRIDGES			
04	District and Other Roads			
337	Road Works			
36	Rural Development Department			
	O	3,27.60		
	R (-)	2.25	3,25.35	3,25.30 (-)0.05
Surrender of provision of ₹ 2.25 lakh in March 2020 was attributed to less receipt of bill and anticipated saving surrender based on actual.				
80	General			
799	Suspense			
36	Rural Development Department			
	O	50.00		
	R (-)	36.44	13.56	13.56 ...
Surrender of provision of ₹ 36.44 lakh in March 2020 was attributed to less receipt of bills.				

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

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

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	15,92.13		
	S	9.60		
	R	6,35.24	22,36.97	22,25.00 (-)11.97
	Additional provision of ₹ 9.60 lakh was obtained through supplementary demand was assigned without any purpose, further provision was increase by net effect of ₹ 6,35.24 lakh an amount of ₹ 6,50.33 lakh re-appropriation and surrender of ₹ 15.09 lakh owing to payment of pay revision arrear ,DA arrear, leave encashment and transfer of staff and less receipt of medical bill.			
	Reason for ultimate saving of ₹ 11.97 lakh have not been intimated (September 2020).			
48	South District			
	O	15,58.92		
	S	10.84		
	R	18.18	15,87.94	15,71.51 (-)16.43
	Additional provision was obtained for ₹ 10.84 lakh through supplementary for office expenses and augmented of ₹ 18.18 was net effect of re appropriation of ₹ 29.87 required for payment of pay revision arrear and Surrender of ₹ 11.69 was attributed to transfer of staff and anticipated saving surrender based on actual.			
	Reason for ultimate saving of ₹ 16.43 lakh have not been intimated (September 2020).			
2515	OTHER RURAL DEVELOPMENT PROGRAMMES			
003	Training			
60	Sikkim Institute of Rural Development			
	O	4,23.31		
	R	59.33	4,82.64	4,82.64 ...
	Additional provision of ₹ 59.33 lakh through re-appropriation was stated to meet the pay revision arrear.			

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

Head	(₹ in lakhs)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
3054	ROADS AND BRIDGES			
04	District and Other Roads			
105	Maintenance and Repairs			
60	WorkCharged Establishment			
	O	27,52.24		
	R	2,09.45	29,61.69	29,61.67 (-)0.02

An amount of ₹ 2,09.45 lakh was net effect of increase of provision of ₹ 2,66.36 lakh through re-appropriation was stated to payment of salaries of OFOJ employees the original provision was inadequate and surrender of ₹ 56.91 lakh attributed to based on actual anticipated saving surrender.

80	General			
001	Direction and Administration			
36	Rural Development Department			
	O	14,56.04		
	R	61.42	15,17.46	15,16.55 (-)0.91

Additional provision of ₹ 61.42 lakh was net effect of re-appropriation of ₹ 61.98 lakh stated due to meet the inevitable payment of salaries and wages and payment of revision pay arrear and surrender of ₹ 0.56 lakh was due to less receipt of bill.

Capital

Voted

- (i) **Out of savings of ₹ 4,60,20.45 lakh an amount of ₹ 4,60,06.52 lakh was anticipated and surrendered.**
- (ii) **Total expenditure under this Grant in Capital side ₹ 1,45,18.94 lakh under this Grant did not even reached up to the Original Provision of ₹ 5,09,91.39 lakh. The supplementary provision of ₹ 95,48.00 lakh obtained in November 2019 proved unnecessary and could have been restricted to 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	81.79			
S	6,25.00			
R (-)	34.26	6,72.53	6,62.89	(-)9.64
	Additional provision of ₹ 6,25.00 lakh was made through supplementary demand for RWSS at Malbassey, Soreng Chakung GPU and Water Supply Scheme. Further, surrender of ₹ 34.26 lakh was attributed to non receipt of fund from GOI and anticipated saving surrender based on actual .			
40 National Rural Drinking Water Programme (NRDWP)				
O	21,31.65			
R (-)	4,58.60	16,73.05	16,73.05	...
	Surrender of provision of ₹ 4,58.60 lakh was attributed to non receipt of fund from Government of India.			
4515 CAPITAL OUTLAY ON OTHER RURAL DEVELOPMENT PROGRAMMES				
101 Panchayati Raj				
36 Rural Development Department				
O	50.00			
R (-)	8.03	41.97	41.97	...
	Surrender of ₹ 8.03 lakh was attributed to non receipt of bills.			
103 Rural Development				
O	1,70.56			
R (-)	1,70.56	...	...	...
	Entire provision was surrender was stated due to non receipt of fund from Government of India.			

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

Head	(₹ in lakhs)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
5054	CAPITAL OUTLAY ON ROADS AND BRIDGES			
04	District & Other Roads			
101	Bridges			
50	Infrastructure Development for Destinations and Circuits			
O	3,14.39			
R (-)	1,95.07	1,19.32	1,19.31	(-)0.01
Surrender of provision of ₹ 1,95.07 lakh was attributed to non receipt of fund from Government of India and due to non receipt of bill.				
337	Road Works			
35	Pradhan Mantri Gram Sadak Yojana (PMGSY)			
O	4,64,79.00			
S	4,00.00			
R (-)	4,51,40.00	17,39.00	17,39.00	...
Supplementary provision of ₹ 4,00.00 lakh obtained in November 2019 and surrender of ₹ 4,51,40.00 lakh was attributed to non receipt of fund from Government of India.				

Grant No. 36 Science, Technology and Climate Change

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

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

3425 - OTHER SCIENTIFIC RESEARCH

ORIGINAL	5,83,58			
SUPPLEMENTARY	4,56	5,88,14	5,26,30	(-)61,84
TOTAL VOTED				
Original	5,83,58			
Supplementary	4,56	5,88,14	5,26,30	(-)61,84
Surrendered				61,29

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

- (i) Actual expenditure of ₹ 5,26.30 lakh under this grant includes unadjusted Abstract Contingent bill amounting to ₹ 7.26 lakh
- (ii) Out of saving of ₹ 61.84 lakh an amount of ₹ 61.29 lakh was anticipated and surrendered.
- (iii) Total expenditure under this grant in Revenue side ₹ 5,26.30 lakh did not even reached upto the original provision of ₹ 5,83.58 lakh. Supplementary provision of ₹ 4.56 lakh obtained in November 2019 proved excessive and could have been restricted to token demand.

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

Head	(₹ in lakhs)		
	Total Grant	Actual Expenditure	Excess (+) Savings (-)
3425 OTHER SCIENTIFIC RESEARCH			
60 Other Expenditure			
001 Direction and Administration			
37 Science and Technology Department			
O	5,28.58		
S	4.56		
R (-)	61.29	4,71.85	4,71.30 (-)0.55

Original provision augmented by ₹ 4.56 lakh through supplementary demand in November 2019. The provision was finally reduced by ₹ 61.29 lakh through surrender stated to be due to payment of revised pay arrear from salary head and also due to transfer of ACS and retirement of Joint Director.

Grant No. 37 Sikkim Nationalised Transport

Section and Major Head		Total Grant / Appropriation	Actual Expenditure	Excess (+) Saving (-)
(₹ in thousands)				
REVENUE				
VOTED				
MAJOR HEAD				
3055 - ROAD TRANSPORT				
ORIGINAL	87,77,14			
SUPPLEMENTARY	1,02,33	88,79,47	78,13,82	(-)10,65,65
TOTAL VOTED				
Original	87,77,14			
Supplementary	1,02,33	88,79,47	78,13,82	(-)10,65,65
Surrendered				10,34,67
CAPITAL				
VOTED				
5055 - CAPITAL OUTLAY ON ROAD TRANSPORT				
ORIGINAL	1,00,00			
SUPPLEMENTARY	...	1,00,00	1,00,00	...
TOTAL VOTED				
Original	1,00,00			
Supplementary	...	1,00,00	1,00,00	
Surrendered				...

Grant No. 37 Sikkim Nationalised Transport conclud...

Notes and comments

Revenue

Voted

- (i) Actual expenditure of ₹ 78,13.82 lakh under Revenue side of this grant including unadjusted Abstract Contingent Bill amounting to ₹ 0.05 lakh.
- (ii) Total expenditure under this grant in Revenue side ₹ 78,13.82 lakh did not reach up to the original provision of ₹ 87,77.14 lakh. Supplementary provision of ₹ 1,02.33 lakh obtained in November 2019 proved excessive and could have been restricted original provision.
- (iii) Out of Saving of ₹ 10,65.65 lakh an amount of ₹ 10,34.67 was anticipated and surrendered.
- (iv) Savings under the grant occurred as under :

Head	(₹ in lakhs)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
3055 ROAD TRANSPORT				
201 Sikkim Nationalised Transport				
60 Management				
O	22,18.86			
R (-)	7,34.67	14,84.19	14,84.18	(-)0.01
				Reduction of provision by ₹ 7,34.67 lakh in March 2020 through surrender due to transfer of staff without replacement and payment already made by Motor Vehicle Division.
61 Operation				
O	61,31.66			
R (-)	3,00.00	58,31.66	58,31.66	...
				Reduction of provision by ₹ 3,00.00 lakh in March 2020 through surrender due to delay in appointment of drivers and conductors.
62 National e-Governance Action Plan (NeGAP)				
O	59.62			
S	2.33			
R	...	61.95	30.98	(-)30.97
				The original provision augmented by ₹ 2.33 lakh through supplementary in November 2019, but ultimate savings of ₹ 30.97 lakh was not intimated. Supplementary provision of ₹ 2.33 lakh obtained in November 2019 proved excessive and could have been restricted original provision.

Grant No. 38 Social Justice, Empowerment and Welfare

Section and Major Head	Total Grant / Appropriation	Actual Expenditure	Excess (+) Saving (-)
(₹ in thousands)			
REVENUE			
VOTED			
MAJOR HEAD			
2215 - WATER SUPPLY AND SANITATION			
ORIGINAL	1,63,00		
SUPPLEMENTARY	...	1,63,00	1,29,10
			(-)33,90
2225 - WELFARE OF SCEDULED CASTES,SCEDULED TRIBES AND OTHER BACKWARD CLASSES			
ORIGINAL	1,02,68,44		
SUPPLEMENTARY	...	1,02,68,44	58,88,67
			(-)43,79,77
2235 - SOCIAL SECURITY AND WELFARE			
ORIGINAL	1,23,58,72		
SUPPLEMENTARY	2,05,61	1,25,64,33	1,12,68,46
			(-)12,95,87
2236 - NUTRITION			
ORIGINAL	18,63,57		
SUPPLEMENTARY	...	18,63,57	18,30,41
			(-)33,16
2515 - OTHER RURAL DEVELOPMENT PROGRAMMES			
ORIGINAL	1,00,00		
SUPPLEMENTARY	...	1,00,00	22,02
			(-)77,98
TOTAL VOTED			
Original	2,47,53,73		
Supplementary	2,05,61	2,49,59,34	1,91,38,66
			(-)58,20,68
Surrendered			57,45,14

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

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

CAPITAL**VOTED**

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

ORIGINAL 17,26,13

SUPPLEMENTARY ... 17,26,13 5,22,27 (-)12,03,86

4235 - CAPITAL OUTLAY ON SOCIAL SECURITY AND WELFARE

ORIGINAL 7,74,85

SUPPLEMENTARY 2,07,18 9,82,03 5,76,69 (-)4,05,34

TOTAL VOTED**Original 25,00,98****Supplementary 2,07,18 27,08,16 10,98,96 (-)16,09,20****Surrendered 16,09,93***Notes and comments***Revenue****Voted**

- (i) Actual expenditure of ₹ 1,91,38.66 lakh under this grant includes unadjusted Abstract Contingent bill amounting to ₹ 7,47.86 lakh.
- (ii) Out of saving of ₹ 58,20.68 lakh an amount of ₹ 57,45.14 lakh was anticipated and surrendered.
- (iii) Total expenditure under this grant in Revenue side ₹ 1,91,38.66 lakh did not even reached up to the original provision of ₹ 2,47,53.73 lakh. Supplementary provision of ₹ 2,05.61 lakh obtained in November 2019 proved excessive which could have been restricted original provision.

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

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

Year	(₹ in lakhs)		
	Total Grant	Actual Expenditure	Savings(-)
2014-15	1,17,67.04	86,56.31	(-) 31,10.73
2015-16	1,74,64.83	1,05,96.35	(-) 68,48.48
2016-17	1,46,93.72	98,09.02	(-) 48,84.70
2017-18	1,75,12.52	1,18,48.48	(-) 56,64.04
2018-19	2,06,35.86	1,81,38.59	(-) 24,97.27

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

Head	(₹ in lakhs)			Excess (+) Savings (-)
	Total Grant	Actual Expenditure		
2215 WATER SUPPLY AND SANITATION				
01 Water Supply				
796 Tribal Areas sub-plan				
O	1,63.00			
R (-)	33.90	1,29.10	1,29.10	...
Surrender of provision by ₹ 33.90 lakh were stated to be due to non approval of work.				
2225 WELFARE OF SCHEDULE CASTES, SCHEDULE TRIBES AND OTHER BACKWARD CLASSES				
01 Welfare of Scheduled Castes				
001 Direction and Administration				
60 Establishment				
O	7,84.25			
R (-)	3,32.15	4,52.10	4,51.94	(-)0.16
Reduction of provision by ₹ 3,32.15 lakh through re-appropriation of ₹ 2,47.98 lakh was stated to be transfer of fund for payment pay and allowances & arrears and surrender ₹ 84.17 lakh due to transfer and retirement of officers, staff, non receipt of medical bills and surrender of fund by the district.				

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

Head	(₹ in lakhs)			
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
277	Education			
61	Educational Support			
	O	5.00		
	R (-)	4.07	0.93	0.93 ...
	Surrender of provision by ₹ 4.07 lakh was due to non receipt of fund from Government of India.			
793	Special Central Assistance for Scheduled Castes Component Plan			
	O	2,00.00		
	R (-)	93.74	1,06.26	1,06.26 ...
	Surrender of provision by ₹ 93.74 lakh was due to non receipt of bill.			
02	Welfare of Scheduled Tribes			
001	Direction and Administration			
60	Establishment			
	O	3,08.22		
	R (-)	39.69	2,68.53	2,70.21 (+)1.68
	Reduction of provision by ₹ 39.69 lakh through surrender due to transfer and retirement of officers, staff, non receipt of medical bills and surrender of fund by the district. Reason for ultimate excess of ₹ 1.68 lakh not intimated.			
794	Special Central Assistance for Tribal sub-plan			
62	Tribal Sub Plan Central Plan Schemes			
	O	32,00.00		
	R (-)	18,47.47	13,52.53	13,52.52 (-)0.01
	Reduction of provision by ₹ 18,47.47 lakh through surrender stated to be due to non receipt of bills.			

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

Head	(₹ in lakhs)			
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
796	Tribal Area Sub Plan (STP)			
72	Umbrella Programme for Development and Marketing of Tribal Products/Produce			
	O	2,19.00		
	R (-)	1,23.64	95.36	...
	Reduction of provision by ₹ 1,23.64 lakh through surrender stated to be due to non receipt of detail bill.			
800	Other expenditure			
65	Lepcha Primitive Tribe Group Welfare Board			
	O	5.00		
	R (-)	5.00	...	...
	Reduction of entire provision of ₹ 5.00 lakh through surrender stated to be due to board not formed.			
03	Welfare of Backward Classes			
277	Education			
43	Scheme for Development of OBC and DNT and Semi Nomadic Tribes			
	O	8,15.00		
	R (-)	5,06.19	3,08.81	...
	Reduction of provision by ₹ 5,06.19 lakh through surrender stated to be due to non receipt of fund form centre.			
80	General			
800	Other Expenditure			
32	Multi Sectoral Development Programme for Minority			
	O	10,00.00		
	R (-)	5,65.72	4,34.28	...
	Reduction of provision by ₹ 5,65.72 lakh through surrender stated to be due to bill remain pending for incomplete work.			

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

Head	(₹ in lakhs)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
33	Umbrella Schemes for Development of Minorities			
	O	7.00		
	R (-)	7.00	...	...
	Reduction of entire provision of ₹ 7.00 lakh through surrender was due to the scheme directly handled by the centre.			
42	Scheme for Development of Scheduled Caste			
	O	3,30.00		
	R (-)	2,30.88	99.12	99.11 (-)0.01
	Reduction of provision by ₹ 2,30.88 lakh through surrender stated to be due to non receipt of fund from Government of India.			
51	Umbrella Scheme for Education of ST Student			
	O	13,34.00		
	R (-)	6,12.14	7,21.86	7,21.86 ...
	Reduction of provision by ₹ 6,12.14 lakh through surrender stated to be due to less receipt of fund from Government of India.			
52	Ashram Schools			
	O	20.00		
	R (-)	10.00	10.00	10.00 ...
	Reduction of provision by ₹ 10.00 lakh through surrender stated to be due to non receipt of fund from Government of India.			
66	Welfare Board			
	O	10.97		
	R (-)	3.56	7.41	7.41 ...
	Reduction of provision by ₹ 3.56 lakh through surrender stated to be due to non receipt of bill.			
2235	SOCIAL SECURITY AND WELFARE			
02	Social Welfare			
101	Welfare of handicapped			
60	Welfare Activities			
	O	2,69.50		
	S	30.00		
	R (-)	19.28	2,80.22	2,80.22 ...
	Augmentation of Provision by ₹ 30.00 lakh through supplementary demand in November 2019. Further, decreased of provision by ₹ 19.28 lakh through surrender due to non submission of bills.			

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

Head	(₹ in lakhs)			
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
102	Child Welfare			
52	I.C.D.S. Programme			
	O	28,55.48		
	R (-)	9,45.50	19,09.98	(-)18.73
	Reduction of provision by ₹ 9,45.50 lakh through surrender stated to be due to non receipt of resource from Government of India. Reason for ultimate savings of ₹ 18.73 lakh was not intimated.			
54	Rajeev Gandhi Schemes for Empowerment of Adolescent Girls (RGSEAG) SABLA (CSS)			
	O	1.70		
	R (-)	1.70	...	...
	Reduction of provision by ₹ 1.70 lakh through surrender stated to be due to non receipt of resource from Government of India.			
62	Other Child Welfare Programme			
	O	15.00		
	S	30.61		
	R	...	45.61	30.00 (-)15.61
	Provision Augmented by ₹ 30.61 lakh through supplementary demand in November 2019. Ultimate savings of ₹ 15.61 lakh reason thereof was not intimated.			
65	Maternity Benefit Programme			
	O	3,19.91		
	R (-)	2,94.39	25.52	25.18 (-)0.34
	Reduction of provision by ₹ 2,94.39 lakh through surrender stated to be due to non receipt of resource from Government of India.			
103	Women's Welfare			
53	National Mission for Empowerment of women including Indira Gandhi Matritrav Sahayog Yojana			
	O	2,01.55		
	R (-)	1,09.24	92.31	92.01 (-)0.30
	Reduction of provision by ₹ 1,09.24 lakh through surrender stated to be due to non receipt of resource from Government of India.			

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

Head	(₹ in lakhs)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
63	Working Women's Hostel, Deorali			
	O	3.14		
	R (-)	2.04	1.10	1.10
	Reduction of provision by ₹ 2.04 lakh through surrender stated to be due to non receipt of resource from Government of India.			
64	Other Women's Welfare Programme			
	O	1.00		
	R (-)	1.00	...	...
	Reduction of entire provision of ₹ 1.00 lakh through surrender stated to be due to non receipt bill.			
104	Welfare of aged, infirm and destitute			
67	Senior Citizen Welfare Board			
	O	10.00		
	R (-)	10.00	...	...
	Reduction of entire provision of ₹ 10.00 lakh through surrender stated to be due to non formation board.			
800	Other expenditure			
69	Social Defence			
	O	0.01		
	R	...	0.01	...
	Saving of entire provision of ₹ 0.01 lakh due to non utilization.			
71	Prevention of Drug and Alcohol			
	O	22.50		
	R (-)	12.08	10.42	10.47
	Reduction of provision of ₹ 12.08 lakh through surrender stated to be due to non receipt bill.			
03	National Social Assistance Programme			
101	National Old Age Pension Scheme			
60	Pension Schemes			
	O	33,82.00		
	R (-)	14.67	33,67.33	33,35.32
	Reduction of provision by ₹ 14.67 lakh through surrender stated to be due to non receipt of resource from Government of India.			
	Reason for ultimate saving of ₹ 32.01 lakh have not been intimated (September 2020).			

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

Head		(₹ in lakhs)		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
102	National Family Benefit Scheme			
61	Pension Schemes			
	O	5,15.01		
	R (-)	41.69	4,73.32	...
	Reduction of provision by ₹ 41.69 lakh through surrender stated to be due to non receipt of resource from Government of India.			
60	Other Social Security and Welfare Programmes			
102	Pensions under Social Security Schemes			
60	Pension Schemes			
	O	2.00		
	R	...	2.00	... (-)2.00
	Saving of entire provision of ₹ 2.00 lakh due to non utilization.			
2236	NUTRITION			
02	Distribution of nutritious food and beverages			
101	Special Nutrition programmes			
	O	14,67.05		
	R (-)	32.93	14,34.12	14,34.11 (-)0.01
	Reduction of provision by ₹ 32.93 lakh through surrender stated to be due to non receipt of resource from Government of India.			
80	General			
001	Direction and Administration			
60	Establishment			
	O	3,96.52		
	R (-)	0.21	3,96.31	3,96.30 (-)0.01
	Reduction of provision by ₹ 0.21 lakh through surrender stated to be due to non receipt of medical bills.			

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

Head	(₹ in lakhs)			
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
2515	OTHER RURAL DEVELOPMENT PROGRAMMES			
796	Tribal Area Sub Plan			
	O	1,00.00		
	R (-)	77.97	22.03	22.03
	Reduction of provision by ₹ 77.97 lakh through surrender stated to be due to non approval of work.			
2235	SOCIAL SECURITY AND WELFARE			
02	Social Welfare			
001	Direction and Administration			
39	Social Welfare Department			
	O	35,14.92		
	S	1,20.00		
	R	2,32.71	38,67.63	38,59.79
				(-)7.84

Augmentation of Provision by ₹ 1,20.00 lakh through supplementary demand in November 2019. The provision was further increased by ₹ 2,32.71 lakh through re-appropriation of ₹ 2,47.98 lakh for payment of pay & allowance and fixation arrears and Surrender of ₹ 15.27 due to non receipt medical bills. Ultimate savings of ₹ 7.84 lakh reason thereof was not intimated.

Capital

Voted

- (i) **Actual expenditure of ₹ 10,98.96 lakh under this grant includes unadjusted Abstract Contingent bill amounting to ₹ 7.43 lakh.**
- (ii) **Out of saving of ₹ 16,09.20 lakh an amount of ₹ 16,09.93 lakh was anticipated and surrendered.**
- (iii) **Total expenditure under this grant in Capital side ₹ 10,98.96 lakh did not even reached upto the original provision of ₹ 25,00.98 lakh. Supplementary provision of ₹ 2,07.18 lakh obtained in November 2019 proved excessive which could have been restricted to token demand.**

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

Head		(₹ in lakhs)		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
4225	CAPITAL OUTLAY ON WELFARE OF SCHEDULED CASTES,SCHEDULED TRIBES AND OTHER BACKWARD			
01	Welfare of Scheduled Castes			
800	Other expenditure			
60	Construction			
	O	3,65.84		
	R (-)	2,98.61	67.23	67.23
				...
	The provision of ₹ 2,98.61 lakh was surrender in March 2020 stated to be due to non receipt of bills.			
02	Welfare of Scheduled Tribes			
800	Other expenditure			
51	Umbrella scheme for Education of ST student			
	O	3,05.46		
	R (-)	3,05.46	...	...
				...
	The entire provision of ₹ 3,05.46 lakh was surrender stated to be due to non receipt of bills.			
60	Construction			
	O	2,84.88		
	R (-)	2,39.39	45.49	45.48
				(-)0.01
	The provision of ₹ 2,39.39 lakh was surrender in March 2020 stated to be due to non receipt of bills			
03	Welfare of Backward Classes			
800	Other Expenditure			
43	Schemes for Development of OBC and Denotified Tribes (DNT) and Semi nomadic tribes			
	O	6,19.95		
	R (-)	2,91.65	3,28.30	3,28.29
				(-)0.01
	The provision of ₹ 2,91.65 lakh was surrender in March 2020 stated to be due to non receipt of bills			

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

Head	(₹ in lakhs)			
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
80	General			
190	Investments in Public Sector and Other Undertakings			
60	Investment in SABCCO			
	O	1,00.00		
	R (-)	41.00	59.00	59.00
				...
		The provision of ₹ 41.00 lakh was surrender in March 2020 stated to be due to non receipt of bills		
800	Other Expenditure			
	O	50.00		
	R (-)	27.73	22.27	22.26
				(-)0.01
		The provision of ₹ 27.73 lakh was surrender in March 2020 stated to be due to non receipt of bills.		
4235	CAPITAL OUTLAY ON SOCIAL SECURITY AND WELFARE			
02	Social Welfare			
101	Welfare of handicapped			
39	Social Welfare			
	O	3,00.00		
	S	10.00		
	R (-)	51.80	2,58.20	2,58.96
				(+)0.76
		Augmentation of Provision by ₹ 10.00 lakh through supplementary demand in November 2019. The provision was further decreased by ₹ 51.80 lakh through Surrender as payment was already made.		
102	Child Welfare			
39	Social Welfare			
	O	1,40.66		
	S	97.18		
	R (-)	1,02.16	1,35.68	1,35.68
				...
		Augmentation of Provision by ₹ 97.18 lakh through supplementary demand in November 2019. The provision was further decreased by ₹ 1,02.16 lakh through surrender due to non receipt of bills.		

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

Head		(₹ in lakhs)		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
104	Welfare of aged, infirm and destitute			
39	Social Welfare			
	O	3,34.19		
	S	1,00.00		
	R (-)	2,52.13	1,82.06	1,82.04
				(-)0.02

Augmentation of Provision by ₹ 1.00 lakh through supplementary demand in November 2019. The provision was further decreased by ₹ 2,52.13 lakh through surrender due to non receipt of bills and non execution of work.

Grant No. 39 Sports and Youth Affairs

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

(₹ in thousands)

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

2204 - SPORTS AND YOUTH SERVICES

ORIGINAL	16,35,77			
SUPPLEMENTARY	2,29,20	18,64,97	18,64,09	(-)88
TOTAL VOTED				
Original	16,35,77			
Supplementary	2,29,20	18,64,97	18,64,09	(-88)
Surrendered				9

CAPITAL**VOTED**

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

ORIGINAL	16,32,09			
SUPPLEMENTARY	3,30,00	19,62,09	15,25,36	(-)4,36,73
TOTAL VOTED				
Original	16,32,09			
Supplementary	3,30,00	19,62,09	15,25,36	(-)4,36,73
Surrendered				4,36,49

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

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

- (i) **Actual expenditure of ₹ 18,64.09 lakh under revenue section of this grants included unadjusted Abstract Contingent bill amounting to ₹ 75.15 lakh.**
- (ii) **Against the final saving of ₹ 0.88 lakh under the revenue, surrender of ₹ 0.09 lakh in March 2020 proved inadequate.**
- (iii) **Saving in the grant occurred mainly as under :**

Head	(₹ in lakhs)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
2204	SPORTS AND YOUTH SERVICES			
103	Youth Welfare Programmes for Non-Students			
64	Assistance and Incentives			
	O	50.00		
	R (-)	12.40	37.60	37.60

Withdrawal of provision by ₹ 12.40 lakh through re-appropriation was attributed to non claim of grants .

Savings on the above was partly counter balance by excess as under :

2204	SPORTS AND YOUTH SERVICES			
001	Direction and Administration			
60	Establishment			
	O	14,78.09		
	S	2,29.20		
	R	12.31	17,19.60	17,18.82
				(-)0.78

Augmentation of provision of ₹ 2,29.20 lakh through Supplementary demand in November 2019 required for Chief Minister's Gold Cup and Talent Hunt. The provision was further, increase by ₹ 12.31 lakh through re-appropriation stated to (i) reimbursement of Medical claims, (ii) payment of supplier bill which was incurred during swearing -in-ceremony of New Government and (iii) for payment of pay fixation arrear .

Capital

Voted

- (i) **Actual expenditure of ₹ 15,25.36 lakh includes ₹ 1,48.37 lakh towards unadjusted Abstract Contingent Bills.**

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

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

Head	(₹ in lakhs)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
4202 CAPITAL OUTLAY ON EDUCATION, SPORTS,ART AND CULTURE				
03 Sports and Youth Services				
102 Sports Stadia				
61 Stadium, Gymnasium and Playgrounds				
O	16,32.09			
S	3,30.00			
R (-)	4,36.49	15,25.60	15,25.36	(-)0.24

Additional provision of ₹ 3,30.00 lakh was made in November 2019 through Supplementary demand was stated to required for Chief Minister Gold Cup and Talent Hunt, further surrender of ₹ 4,36.49 lakh was attributed to payment made as per the physical progress and non receipt central share.

Grant No. 40 Tourism and Civil Aviation

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

REVENUE**VOTED****MAJOR HEAD****3452 - TOURISM**

ORIGINAL	37,30,90			
SUPPLEMENTARY	2,31,10	39,62,00	32,17,83	(-)7,44,17
TOTAL VOTED				
Original	37,30,90			
Supplementary	2,31,10	39,62,00	32,17,83	(-)7,44,17
Surrendered				7,35,34

CAPITAL**VOTED****5452 - CAPITAL OUTLAY ON TOURISM**

ORIGINAL	24,94,62			
SUPPLEMENTARY	12,92,00	37,86,62	29,81,17	(-)8,05,45
TOTAL VOTED				
Original	24,94,62			
Supplementary	12,92,00	37,86,62	29,81,17	(-)8,05,45
Surrendered				7,64,60

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

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

- (i) Out of saving of ₹ 7,44.17 lakh an amount of ₹ 7,35.34 lakh was anticipated and surrendered.
- (ii) Actual expenditure of ₹ 32,17.83 lakh under this grant includes unadjusted Abstract Contingent bill amounting to ₹ 1,69.31 lakh.
- (iii) Total expenditure under this grant in Revenue side ₹ 32,17.83 lakh did not even reach up to the original provision of ₹ 37,30.90 lakh. Supplementary provision of ₹ 2,31.10 lakh obtained in November 2019 proved excessive which could have been restricted to token demand.
- (iv) Savings in the grant occurred as under :

Head	(₹ in lakhs)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
3452 TOURISM				
01 Tourist Infrastructure				
101 Tourist Centre				
60 Establishment				
O	20,22.07			
S	1,50.50			
R (-)	3,11.33	18,61.24	18,59.31	(-)1.93
Provision was augmented by ₹ 1,50.50 lakh through supplementary demands in November 2019 for payment arrear of salary. Further the provision was re-appropriated and reduced by ₹ 3,11.33 lakh due to non submission of orders of increment and also excess provision kept was surrendered. The ultimate savings of ₹ 1.93 lakh was due to non submission of bill due to COVID-19.				
102 Tourist Accommodation				
60 Establishment				
O	6,70.12			
S	10.60			
R (-)	4,23.40	2,57.32	2,51.65	(-)5.67
Provision was augmented by ₹ 10.60 lakh through supplementary demand in November 2019. Further the provision was decreased by ₹ 4,23.40 lakh was net effect of re-appropriation of ₹ 41.17 lakh for payment of revised arrear and leave encashment of retired officer and surrender of ₹ 4,64.57 lakh due to non receipt of increment order. The ultimate savings of ₹ 5.67 lakh was not intimated.				

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

Head	(₹ in lakhs)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
80	General			
001	Direction and Administration			
	O	6,60.21		
	R (-)	0.61	6,59.60	6,58.38 (-)1.22
	Withdrawal of provision by ₹ 0.61 lakh by way of surrender due to non submission of order of increment.			
Capital				
Voted				
(i)	Out of saving of ₹ 8,05.45 lakh an amount of ₹ 7,64.60 lakh was anticipated and surrendered.			
(ii)	Total expenditure under this Grant in Capital side ₹ 29,81.17 lakh includes unadjusted Abstract Contingent bill amounting to ₹ 1,23.22 lakh.			
(iii)	Savings in the Capital section was as under :			
5452	CAPITAL OUTLAY ON TOURISM			
01	Tourist Infrastructure			
101	Tourist Centre			
50	Infrastructure Development for Destinations and Circuits			
	O	6,74.33		
	R (-)	1,00.01	5,74.32	5,74.32 ...
	Surrender of provision by ₹ 1,00.01 lakh in March 2020 was due to non completion of work due to inclement weather at work site and non receipt of fund/resource from Government of India.			
60	Development Projects			
	O	3,00.01		
	S	7,92.00		
	R (-)	2.39	10,89.62	10,49.25 (-)40.37
	Augmentation of provision by ₹ 7,92.00 lakh through supplementary demand in November 2019. The provision was reduced by ₹ 2.39 lakh by way of surrender due to delay in completion of minor works. Reason of ultimate savings of ₹ 40.37 lakh not intimated.			
62	Tourist Destination Projects			
	O	15,20.28		
	S	5,00.00		
	R (-)	6,62.20	13,58.08	13,57.61 (-)0.47
	Augmentation of provision by ₹ 5,00.00 lakh through supplementary and reduction of provision by ₹ 6,62.20 lakh by way of surrender due to non receipt of fund resource from Government of India. Ultimate savings of ₹ 0.47 lakh stated to be due to connection bill.			

Grant No. 41 Urban Development and Housing

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	2,70,36		
SUPPLEMENTARY	...	2,70,36	2,78,38
			(+)8,02
2059 - PUBLIC WORKS			
ORIGINAL	3,71,12		
SUPPLEMENTARY	11,00	3,82,12	3,29,94
			(-)52,18
2215 - WATER SUPPLY AND SANITATION			
ORIGINAL	1,09,90		
SUPPLEMENTARY	6,52	1,16,42	52,87
			(-)63,55
2216 - HOUSING			
ORIGINAL	2,20,00		
SUPPLEMENTARY	...	2,20,00	2,20,00
			...
2217 - URBAN DEVELOPMENT			
ORIGINAL	3,54,13,75		
SUPPLEMENTARY	4,64,50	3,58,78,25	1,71,75,17
			(-)1,87,03,08
3054 - ROADS AND BRIDGES			
ORIGINAL	3,26,04		
SUPPLEMENTARY	18,00	3,44,04	3,30,02
			(-)14,02

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

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

3475 - OTHER GENERAL ECONOMIC SERVICES

ORIGINAL	2,22,00		
SUPPLEMENTARY	...	2,22,00	10,00

(-)2,12,00

TOTAL VOTED

Original	3,69,33,17		
Supplementary	5,00,02	3,74,33,19	1,83,96,38
Surrendered			1,90,12,30

(-)1,90,36,81

CAPITAL**VOTED****4217 - CAPITAL OUTLAY ON URBAN DEVELOPMENT**

ORIGINAL	34,95,69		
SUPPLEMENTARY	41,33	35,37,02	19,88,49

(-)15,48,53

TOTAL VOTED

Original	34,95,69		
Supplementary	41,33	35,37,02	19,88,49
Surrendered			19,46,29

(-)15,48,53

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

- (i) Actual expenditure of ₹ 1,83,96.38 lakh under this grant includes unadjusted Abstract Contingent bill amounting to ₹ 10.67 lakh.
- (ii) Out of saving of ₹ 1,90,36.81 lakh, an amount of ₹ 1,90,12.30 lakh was anticipated and surrendered.

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

- (iii) **Total expenditure under this grant in Revenue side ₹ 1,83,96.38 lakh did not even reached up to the original provision of ₹ 3,69,33.17 lakh. Supplementary provision of ₹ 5,00.02 lakh obtained in November 2019 proved excessive and could have been restricted to token demand.**
- (iv) **This is the eighth year in succession that the grant closed with saving, pointing to overestimation and imperfect budgeting. The persistent savings for last five year are detailed below :**

Year	Total Grant	(₹ in lakhs)	
		Actual Expenditure	Savings(-)
2014-15	50,90.07	41,05.85	(-) 9,84.22
2015-16	52,44.26	39,50.73	(-) 12,93.53
2016-17	1,21,42.57	33,69.28	(-) 87,73.29
2017-18	1,80,56.74	1,64,93.31	(-) 15,63.43
2018-19	1,97,69.85	1,84,95.72	(-) 12,74.13

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

Head	(₹ in lakhs)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
2045 OTHER TAXES AND DUTIES ON COMMODITIES AND SERVICES				
101 Collection Charges-Entertainment Tax				
60 Establishment				
O	73.46			
R (-)	0.33	73.13	73.12	(-)0.01
				Reduction of provision by ₹ 0.33 lakh through surrender due to due to non receipt of medical bills.
2059 PUBLIC WORKS				
80 General				
053 Maintenance and Repairs				
60 Work Charged Establishment				
O	3,63.16			
R (-)	46.73	3,16.43	3,15.48	(-)0.95
				Reduction of provision by ₹ 46.73 lakh through surrender due to regularization of muster roll staff and non receipt of bills.

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

Head	(₹ in lakhs)			Excess (+) Savings (-)
	Total Grant	Actual Expenditure		
61	Other Maintenance Expenditure			
	O	7.96		
	S	11.00		
	R	...	18.96	14.45
				(-)4.51
	The provision augmented by ₹ 11.00 lakh through supplementary demand in November 2019. The reason of ultimate savings of ₹ 4.51 lakh was not intimated.			
2215	WATER SUPPLY AND SANITATION			
02	Sewerage and Sanitation			
105	Sanitation Services			
42	Urban Development			
	O	1,09.90		
	S	6.52		
	R (-)	58.80	57.62	52.87
				(-)4.75
	Augmentation of provision by ₹ 6.52 lakh through supplementary demand in November 2019. The provision was reduced by ₹ 58.80 lakh through surrender due to regularization of muster roll staff. The reason of ultimate savings of ₹ 4.75 lakh was not intimated.			
2217	URBAN DEVELOPMENT			
01	State Capital Development			
001	Direction and Administration			
60	Establishment			
	O	7,32.34		
	R (-)	2,96.06	4,36.28	4,34.84
				(-)1.44
	Reduction of provision by ₹ 2,96.06 lakh through re-appropriation and surrender due to receipt of less arrear bill of staff those are regularized during 2017-18 and 2018-19 and also regularization of muster roll staff.			
	The reason of ultimate savings of ₹ 1.44 lakh was not intimated.			
05	Other Urban Development Schemes			
053	Maintenance and Repairs			
	O	26.06		
	S	3.00		
	R (-)	9.98	19.08	18.28
				(-)0.80
	Augmentation of provision by ₹ 3.00 lakh through supplementary demand in November 2019. The provision was reduced by ₹ 9.98 lakh through surrender due to regularization of muster roll staff.			

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

Head				(₹ in lakhs)
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
800	Other expenditure			
81	Swachh Bharat Mission			
	O	6,49.74		
	R (-)	5,56.52	93.22	93.21
				(-)0.01
	Reduction of provision by ₹ 5,56.62 lakh through surrender due to non receipt of fund form MOHUA in the forms of Central Share.			
82	Scheme under Ministry of Urban Development and HUPA			
	O	3,18,69.36		
	R (-)	1,78,78.83	1,39,90.53	1,39,90.52
				(-)0.01
	Reduction of provision by ₹ 1,78,78.83 lakh through surrender due to non receipt of fund form MOHUA in the forms of Central Share.			
80	General			
001	Direction and Administration			
	O	13,57.41		
	S	11.25		
	R (-)	30.40	13,38.26	13,32.30
				(-)5.96
	Augmentation of provision by ₹ 11.25 lakh through supplementary demand in November 2019. The provision was reduced by ₹ 30.53, net effect of re-appropriation of ₹ 0.13 lakh and surrender ₹ 30.53 lakh due to regularization of muster roll staff, non clearance of medical adjustment bills and restriction of TA bills.			
800	Other Expenditure			
62	Parks and Gardens			
	O	18.11		
	S	6.50		
	R (-)	5.14	19.47	19.46
				(-)0.01
	Augmentation of provision by ₹ 6.50 lakh through supplementary demand in November 2019 and reduction of provision by ₹ 5.14 lakh, through surrender due to regularization of muster roll staff.			

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

Head		(₹ in lakhs)		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
3054	ROADS AND BRIDGES			
04	District and Other Roads			
105	Maintenance and Repairs			
	O	3,26.04		
	S	18.00		
	R (-)	10.64	3,33.40	3,30.02 (-)3.38
	Augmentation of provision by ₹ 18.00 lakh through supplementary demand in November 2019 and reduction of provision by ₹ 10.64 lakh is net effect of re-appropriation of ₹ 11.63 lakh for making payment of revised pay to regular/ work charged employees and surrender ₹ 22.27 lakh due to regularization of muster roll staff.			
3475	OTHER GENERAL ECONOMIC SERVICES			
108	Urban Oriented Development Programme (U.D. & H.D.)			
20	National Urban Livelihood Mission			
	O	2,22.00		
	R (-)	2,12.00	10.00	10.00 ...
	Reduction of provision by ₹ 2,12.00 lakh through surrender due to non accordance of sanction from the competent Authority.			
2045	OTHER TAXES AND DUTIES ON COMMODITIES AND SERVICES			
200	Collection Charges-Other Taxes and Duties			
60	Establishment			
	O	1,96.90		
	R	9.03	2,05.93	2,05.25 (-)0.68
	Augmentation of provision by ₹ 9.03 lakh through re-appropriation for making payment of revised pay to regular/work charged employees and adjustment of medical advance.			
2217	URBAN DEVELOPMENT			
05	Other Urban Development Schemes			
001	Direction and Administration			
60	Town Planning Cell			
	O	3,70.42		
	R	29.25	3,99.67	3,99.15 (-)0.52
	Augmentation of provision by ₹ 29.25 lakh through re-appropriation for making payment of revised pay to regular/workcharged employees.			

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

Head	(₹ in lakhs)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
80	General			
800	Other Expenditure			
61	Garbage Disposal			
	O	3,82.48		
	S	3.75		
	R	54.85	4,41.08	4,40.28 (-)0.80
<p>Augmentation of provision by ₹ 3.75 lakh through supplementary demand in November 2019 and further increase of provision by ₹ 54.85 lakh is net effect of re-appropriation of ₹ 55.42 lakh for making payment of revised arrear and surrender ₹ 0.57 lakh due to non receipt of increment bills.</p>				

Capital

Voted

- (i) Actual expenditure of ₹ 19,88.49 lakh under this grant includes unadjusted Abstract Contingent bill amounting to ₹ 0.13 lakh.
- (ii) Out of saving of ₹ 15,48.53 lakh an amount of ₹ 19,46.29 lakh was anticipated and surrendered.
- (iii) Total expenditure under this grant in Revenue side ₹ 19,88.49 lakh did not even reached up to the original provision of ₹ 34,95.69 lakh. Supplementary provision of ₹ 41.33 lakh obtained in November 2019 proved excessive and could have been restricted to token demand.

4217 CAPITAL OUTLAY ON URBAN DEVELOPMENT

03 Integrated Development of Small and Medium

Towns

051 Construction

60 Land Aquisition

O 5,00.00

R (-) 5,00.00

...

...

...

Reduction of entire provision by ₹ 5,00.00 lakh through surrender due to non clearance of the proposal within the laid down procedure.

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

Head	(₹ in lakhs)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
82	Construction Parking Place at Namthang			
	O	16,28.72		
	S	25.80		
	R (-)	6,65.85	9,88.67	9,88.67 ...
	Augmentation of provision by ₹ 25.80 lakh through supplementary demand in November 2019 and reduction of provision by ₹ 6,65.85 lakh through surrender due to non receipt of fund from MOHUA and non receipt of bill and non submission of claim from NIT, Deorali.			
83	Projects/Schemes for the benefit of N.E. Region and Sikkim (Central Share)			
	O	13,66.97		
	R (-)	7,80.44	5,86.53	5,86.52 (-)0.01
	Reduction of provision by ₹ 7,80.44 lakh through surrender due to non receipt of bills.			
4217	CAPITAL OUTLAY ON URBAN DEVELOPMENT			
03	Integrated Development of Small and Medium Towns			
051	Construction			
75	ADP Project(EAP)			
	O	...		
	R	...	...	3,97.77 (+)3,97.77
	Expenditure incurred without provision resulted excess expenditure by ₹ 3,97.77 lakh reason thereof not intimated.			

Grant No. 42 Vigilance

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

(₹ in thousands)

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

2062 - VIGILANCE

ORIGINAL	9,54,41			
SUPPLEMENTARY	8,80	9,63,21	9,60,14	(-)3,07
TOTAL VOTED				
Original	9,54,41			
Supplementary	8,80	9,63,21	9,60,14	(-)3,07
Surrendered				1,84

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

- (i) Actual expenditure of ₹ 9,60.14 lakh under this grants included unadjusted Abstract Contingent bill amounting to ₹ 4.59 lakh.
- (ii) Against the final saving of ₹ 3.07 lakh surrender of ₹ 1.84 lakh only proved inadequate.
- (iii) Saving in the grant occurred mainly as under :

Head	(₹ in lakhs)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
2062 VIGILANCE				
105 Other Vigilance Agencies				
60 Establishment				
O	9,54.41			
S	8.80			
R (-)	1.84	9,61.37	9,60.13	(-)1.24

Additional provision of ₹ 8.80 lakh obtained through supplementary in November 2019 required for adjustment of advance and further reduce in provision by ₹ 1.84 lakh by way of surrender owing to transfer of staff, one person appointed on one family one job left her job and non submission of bill in stipulated time further saving of ₹ 1.24 lakh furnished without proper reason.

Grant No. 43 Panchayati Raj Institutions

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

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

2015 - ELECTIONS

ORIGINAL 2,15,11

SUPPLEMENTARY ... 2,15,11 2,82,92 (+)67,81

2202 - GENERAL EDUCATION

ORIGINAL 1,42,20,83

SUPPLEMENTARY ... 1,42,20,83 1,46,34,12 (+)4,13,29

2515 - OTHER RURAL DEVELOPMENT PROGRAMMES

ORIGINAL 98,69,61

SUPPLEMENTARY 4,50 98,74,11 60,80,92 (-)37,93,19

3604 - COMPENSATION TO LOCAL BODIES RAJ INST.

ORIGINAL 75,79,59

SUPPLEMENTARY ... 75,79,59 70,29,51 (-)5,50,08

TOTAL VOTED**Original 3,18,85,14****Supplementary 4,50 3,18,89,64 2,80,27,47 (-)38,62,17****Surrendered 68,50,24***Notes and comments***Revenue****Voted**

- (i) Actual expenditure of ₹ 2,80,27.47 lakh under this grant includes unadjusted Abstract Contingent bill amounting to ₹ 1,83.99 lakh.

Grant No. 43 Panchayati Raj Institutions contd...

- (ii) **Out of saving of ₹ 38,62.17 lakh an amount of ₹ 68,50.24 lakh was anticipated and surrendered.**
- (iii) **Total expenditure under this grant in Revenue side ₹ 2,80,27.47 lakh did not even reached up to the original provision of ₹ 3,18,85.14 lakh. Supplementary provision of ₹ 4.50 lakh obtained in November 2019 proved excessive and could have been restricted to token demand.**
- (iv) **Savings in the grant occurred as under :**

Head		(₹ in lakhs)		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
2015	ELECTIONS			
109	Charges for Conduct of Election to Panchayats/Local Bodies			
61	Conduct of Election to Panchayat			
	O	14.21		
	R (-)	1.82	12.39	12.37 (-)0.02
	Reduction of provision by ₹ 1.82 lakh through surrender in March 2020 was due to Austerity measure no bye elections was held.			
62	Conduct of Election to Municipal Bodies			
	O	4.50		
	R (-)	4.50	...	...
	Entire provision was reduced by ₹ 4.50 lakh through re-appropriation due to Austerity measure no by elections were held.			
2515	OTHER RURAL DEVELOPMENT PROGRAMMES			
101	Panchayati Raj			
	O	58,55.57		
	S	4.50		
	R (-)	66,47.51	-7,87.44	22,09.98 (+)29,97.42
	Augmentation of provision by ₹ 4.50 lakh through supplementary demand in November 2019. Finally provision was reduced by ₹ 66,47.51 lakh through re-appropriation of ₹ 5,70.78 lakh and surrender of ₹ 60,76.73 lakh due for making payment of revised pay, to provide salary fund to Primary and Junior High Schools in Est Distt. Reason for excess expenditure of ₹ 29,97.42 lakh incurred was not intimated.			

Grant No. 43 Panchayati Raj Institutions contd...

Head	(₹ in lakhs)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
198	Assistance to Gram Panchayats			
61	Grants to Gram Panchayats for Administrative Expenses			
	O	27,56.59		
	R (-)	2,21.57	25,35.02	25,35.02 ...
	Reduction of provision by ₹ 2,21.57 lakh through surrender in March 2020 was due to transfer of staff.			
3604	COMPENSATION AND ASSIGNMENTS TO LOCAL BODIES AND PANCHAYATI RAJ INSTITUTIONS			
200	Other Miscellaneous Compensation and Assignments			
97	Performance Grant recommended by the 14th Finance Commission			
	O	4,90.00		
	R (-)	4,90.00	...	... ..
	Reduction of entire provision by ₹ 4,90.00 lakh through surrender in March 2020 was due to non receipt of Performance Grant under 14th FC from Ministry of Finance, Government of India.			
98	Primary Grant recommended by the 4th State Finance Commission			
	O	10,90.88		
	R (-)	60.08	10,30.80	10,30.80 ...
	Reduction of provision by ₹ 60.08 lakh through surrender in March 2020 due to some of the GPUs did not qualify for receipt of Improvement Grant as per the criteria stipulated by the 4th State Finance Commission.			
2015	ELECTIONS			
101	Election Commission			
60	State Election Commission			
	O	1,67.90		
	R	71.89	2,39.79	2,39.67 (-)0.12
	Augmentation of provision by ₹ 71.89 lakh was the net effect of re-appropriation of ₹ 73.75 lakh in March 2020 and surrender of ₹ 18.60 lakh for disbursement of arrears as per revise Pay Rules 2018 and wages/ consolidated salaries.			

Grant No. 43 Panchayati Raj Institutions concl...

Head	(₹ in lakhs)			
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
103	Preparation and Printing of Electoral rolls			
60	State Election Department			
	O	28.50		
	R	2.57	31.07	(-)0.18
	Augmentation of provision by ₹ 2.57 lakh through re-appropriation for making payment to BEL.			
2202	GENERAL EDUCATION			
01	Elementary Education			
198	Assistance to Gram Panchayats			
62	Primary Schools			
	O	72,93.67		
	R	4,13.92	77,07.59	(-)0.63
	Augmentation of provision by ₹ 4,13.92 lakh through re-appropriation to provide salary fund to Primary and Junior High Schools in Est Distt.			
2515	OTHER RURAL DEVELOPMENT PROGRAMMES			
196	Assistance to Zilla Parishads/District Level Panchayats			
61	Grants to Zilla Parishads for Adnministrative Expenses			
	O	12,57.45		
	R	86.86	13,44.31	(-)8.38
	Augmentation of provision by ₹ 86.86 lakh through re-appropriation for making payment pay revision arrears.			

Grant No. 46 Municipal Affairs

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

(₹ in thousands)

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

3604 - COMPENSATION TO LOCAL BODIES RAJ INST.

ORIGINAL 22,72,51

SUPPLEMENTARY ... 22,72,51 13,56,20 (-)9,16,31

TOTAL VOTED**Original 22,72,51****Supplementary ... 22,72,51 13,56,20 (-)9,16,31****Surrendered 9,16,27***Notes and comments***Revenue****Voted**

- (i) **Actual expenditure of ₹ 13,56.20 lakh under this grant.**
- (ii) **Out of saving of ₹ 9,16.31 lakh an amount of ₹ 9,16.27 lakh was anticipated and surrendered.**
- (iii) **Savings in the grant occurred as under :**

Head	Total Grant	Actual Expenditure	Excess (+) Savings (-)
3604 COMPENSATION AND ASSIGNMENTS TO LOCAL BODIES AND PANCHAYATI RAJ INSTITUTIONS			
200 Other Miscellaneous Compensation and Assignments			
96 Basic Grant recommended by the 14th Finance Commission			
O	11,98.00		
R (-)	7,55.00	4,43.00	...

Reduction of provision by ₹ 7,55.00 lakh through Surrender due to non receipt of grants from Government of India.

Grant No. 46 Municipal Affairs conclud...

Head	(₹ in lakhs)			
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
97	Performance Grant recommended by the 14th Finance Commission			
	O	3,29.00		
	R (-)	1,08.00	2,21.00	...
	Reduction of provision by ₹ 1,08.00 lakh through Surrender due to non receipt of grants from Government of India.			
99	Improvement Grant recommended by 4th State Finance Commission			
	O	53.27		
	R (-)	53.27	...	...
	Reduction of provision by ₹ 53.27 lakh through Surrender due to non receipt of grants from Government of India.			

Grant No. 47 Skill Development and Entrepreneurship

Section and Major Head		Total Grant / Appropriation	Actual Expenditure	Excess (+) Saving (-)
(₹ in thousands)				
REVENUE				
VOTED				
MAJOR HEAD				
2070 - OTHER ADMINISTRATIVE SERVICES				
ORIGINAL	19,91,53			
SUPPLEMENTARY	65,00	20,56,53	6,25,36	(-)14,31,17
2230 - LABOUR AND EMPLOYMENT				
ORIGINAL	5,58,49			
SUPPLEMENTARY	3,76	5,62,25	5,39,25	(-)23,00
TOTAL VOTED				
Original	25,50,02			
Supplementary	68,76	26,18,78	11,64,61	(-)14,54,17
Surrendered				14,46,95
CAPITAL				
VOTED				
4059 - CAPITAL OUTLAY ON PUBLIC WORKS				
ORIGINAL	14,26,48			
SUPPLEMENTARY	...	14,26,48	1,60,89	(-)12,65,59
TOTAL VOTED				
Original	14,26,48			
Supplementary	...	14,26,48	1,60,89	(-)12,65,59
Surrendered				12,65,59

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

Notes and comments

Revenue

Voted

- (i) **Actual expenditure of ₹ 11,64.61 lakh under this grant includes unadjusted Abstract Contingent bill amounting to ₹ 3.57 lakh**
- (ii) **Out of saving of ₹ 14,54.17 lakh an amount of ₹ 14,46.95 lakh was anticipated and surrendered.**
- (iii) **Total expenditure under this grant in Revenue side ₹ 11,64.61 lakh did not even reached upto the original provision of ₹ 25,50.02 lakh. Supplementary provision of ₹ 68.76 lakh obtained in November 2019 proved excessive which could have been restricted to token demand.**

Head		(₹ in lakhs)			
		Total Grant	Actual Expenditure	Excess (+) Savings (-)	
2070	OTHER ADMINISTRATIVE SERVICES				
003	Training				
29	Skill Development Mission				
	O	15,19.96			
	R (-)	14,25.52	94.44	94.44	...
					Reduction of provision by ₹ 14,25.52 lakh through surrender was due to late approval of the revised project, non receipt of fund from Government of India and non release of full amount of Central Share of the scheme.
47	Directorate of Capacity Building				
	O	0.05			
	R	...	0.05	...	(-)0.05
					Savings of the provision ₹ 0.05 lakh occurred due to expenditure not incurred against the token provision allotted.
48	Directorate of Craftmanship Training & Employment				
	O	12.00			
	R	...	12.00	10.25	(-)1.75
					Savings of ₹ 1.75 lakh occurred due to clerical error in indicating the budget head from one minor head to another minor head.

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

Head		(₹ in lakhs)		
		Total Grant	Actual Expenditure	Excess (+) Savings (-)
2230	LABOUR AND EMPLOYMENT			
03	Training			
101	Industrial Training Institutes			
60	Industrial Training Institutes, Rangpo			
	O	3,07.01		
	R (-)	5.72	3,01.29	3,01.11 (-)0.18
	Reduction of provision by ₹ 5.72 lakh through surrender was due to transfer of Dy. Director. The ultimate savings of ₹ 0.18 lakh due to rectification made by Finance Department.			
61	Industrial Training Institutes, Namchi			
	O	1,21.62		
	S	3.76		
	R (-)	9.03	1,16.35	1,14.97 (-)1.38
	Original provision augmented by ₹ 3.76 lakh through supplementary demand in November 2019. The provision was finally reduced by ₹ 9.03 lakh through surrender stated to be due to transfer of staff of Skill Development Department. The ultimate savings of ₹ 1.38 lakh was non clearance of bills by Pay and Accounts Office in time.			
62	Industrial Training Institutes, Gyalshing			
	O	1,24.65		
	R (-)	4.61	1,20.04	1,20.04 ...
	Reduction of provision by ₹ 4.61 lakh through surrender was for making payment of DA and medical expenses and also due to regularization of muster roll staff and one trainee under one family one job.			
63	Industrial Training Institute, Kewzing			
	O	5.21		
	R (-)	2.07	3.14	3.14 ...
	Reduction of provision by ₹ 2.07 lakh through surrender was for regularization of expenditure incurred during Vote on Account and also due to non operation of Government ITI at Kewzing.			

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

Capital

Voted

- (i) **Actual expenditure of ₹ 1,60.89 lakh under this grant.**
- (ii) **Out of saving of ₹ 12,65.59 lakh an amount of ₹ 12,65.59 lakh was anticipated and surrendered.**

Head	(₹ in lakhs)			
	Total Grant	Actual Expenditure	Excess (+) Savings (-)	
4059	CAPITAL OUTLAY ON PUBLIC WORKS			
01	Office Buildings			
051	Construction			
65	Construction of ITI at Kewzing, South Sikkim			
	O	2,83.83		
	R (-)	1,22.94	1,60.89	1,60.89
				...
	Reduction of provision by ₹ 1,22.94 lakh through surrender was due to non receipt of fund from Government of India			
66	Construction of 3 Hostels and 3 boundary walls			
	O	2,05.20		
	R (-)	2,05.20	...	...
67	Upgradation of Government ITI, Namchi into Model ITI			
	O	2,37.45		
	R (-)	2,37.45	...	...
70	Construction of ITI at Chambung West Sikkim			
	O	3,50.00		
	R (-)	3,50.00	...	...
71	State Industry Integrated Training cum Production and service centre at Sokaythang			
	O	3,50.00		
	R (-)	3,50.00	...	...

Reduction of original provision through surrender by ₹ 2,05.20 lakh, ₹ 2,37.45 lakh, ₹ 3,50.00 lakh and ₹ 3,50.00 lakh in above four cases were due to non receipt of central share from Government of India.

APPENDIX-I

Expenditure met out the advances from the Contingency Fund during 2019-20 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 recoupmnt of Advance	Remarks
------------------------	-----------------------	------------------	------------------------------	---------

(₹ in lakh)

Nil

Nil

Nil

Nil

Nil

APPENDIX-II

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

(Referred to the Summary of Appropriation Accounts at page xv)

Sl. No.	Demand Number and Name of Grant	Budget		Actuals		Actuals compared with Budget Estimates	
		Estimates				More (+)	Less (-)
		Revenue	Capital	Revenue	Capital	Revenue	Capital
(₹ in thousand)							
1	3 Building and Housing	50,00	...	0,62	...	(-)49,38	...
2	19 Water Resources and River Development	20,00	...	12,47	...	(-)7,53	...
3	34 Roads & Bridges	1,00,00	...	2,04	...	(-)97,96	...
4	35 Rural Management and Development	50,00	...	35,26	...	(-)14,74	...
	Total	2,20,00	...	50,39	...	(-)1,69,61	...

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