SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest

Appropriation Accounts
2024-25

Government of Sikkim

APPROPRIATION ACCOUNTS

2024-25

GOVERNMENT OF SIKKIM

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INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Sikkim for the year 2024 - 25 presents the accounts of sums expended during the year ended 31 March 2025 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.

SUMMARY OF APPROPRIATION ACCOUNTS 2024-25

Number and Name or Grant of Appropriation			Amount of Grant/Appropriation		Expenditure		Savings		Excess	
			Revenue	**Capital**	**Revenue**	**Capital**	**Revenue**	**Capital**	**Revenue**	**Capital**
1			2	3	4	5	6	7	8	9
			(₹ in thousands)							
1	Agriculture	Voted	3,12,22,08	..	2,16,31,06	..	95,91,02	...	...	...
2	Animal Husbandry and Veterinary Services	Voted	1,05,99,40	2,98,46	87,96,98	2,09,18	18,02,42	89,28	...	...
3	Buildings and Housing	Voted	60,18,34	8,45,92,15	58,36,07	8,36,23,81	1,82,27	9,68,34	...	...
4	Co-operation	Voted	37,34,36	1,20,54	32,23,43	1,17,51	5,10,93	3,03	...	...
5	Culture	Voted	44,05,59	44,82,15	40,17,45	44,35,15	3,88,14	47,00	...	...
6	Ecclesiastical	Voted	36,62,24	20,35	34,93,81	20,35	1,68,43	...	...	...
7	Education	Voted	15,92,39,39	4,22,16,73	14,65,07,06	2,98,04,57	1,27,32,33	1,24,12,16	...	...
8	Election	Voted	18,39,53	..	14,18,19	..	4,21,34	...	...	...
9	Excise	Voted	16,32,70	2,63,06	14,81,55	57,63	1,51,15	2,05,43	...	...
10	Finance	Voted	19,20,59,00	6,72,33	15,03,48,60	2,65,52	4,17,10,40	4,06,81	...	...
		Charged	*9,55,13,72*	*4,13,76,88*	*9,53,59,08*	*4,13,76,83*	*1,54,64*	*5*	...	...
11	Food and Civil Supplies	Voted	50,87,98	2,40,53	41,05,23	1,27,67	9,82,75	1,12,86	...	...
12	Forest and Environment	Voted	3,16,76,19	14,97,68	2,33,93,97	2,21,46	82,82,22	12,76,22	...	...

SUMMARY OF APPROPRIATION ACCOUNTS 2024-25

Number and Name or Grant of Appropriation			Amount of Grant/Appropriation		Expenditure		Savings		Excess	
			Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
1			2	3	4	5	6	7	8	9
						(₹ in thousands)				
	Governor	*Charged*	*12,98,90*	...	*12,63,71*	...	*35,19*	...	...	...
13	Health and Family Welfare	Voted	7,31,11,78	1,46,97,41	7,08,36,46	1,30,11,82	22,75,32	16,85,59	...	...
14	Home	Voted	1,23,11,84	26,30,62	1,13,99,74	24,07,22	9,12,10	2,23,40	...	...
15	Horticulture	Voted	1,29,14,40	2,33,00	1,22,00,62	74,82	7,13,78	1,58,18	...	...
16	Commerce and Industries	Voted	94,34,96	2,03,88	64,70,97	67,12	29,63,99	1,36,76	...	...
17	Information and Public Relation	Voted	19,05,44	99,41	16,92,72	44,26	2,12,72	55,15	...	...
18	Information Technology	Voted	24,89,79	11,07,41	9,97,57	11,01,84	14,92,22	5,57	...	...
19	Water Resources	Voted	39,12,78	1,09,28,93	33,60,94	32,65,40	5,51,84	76,63,53	...	...
20	Judiciary	Voted	54,92,92	2,51,93	47,42,43	2,45,55	7,50,49	6,38	...	...
		Charged	*33,75,95*	*2,00,04*	*29,47,56*	*1,95,50*	*4,28,39*	*4,54*	...	...
21	Labour	Voted	12,64,19	44,47	10,69,48	39,58	1,94,71	4,89	...	...
22	Land Revenue and Disaster Management	Voted	7,26,55,44	5,20,63,26	6,09,80,31	17,53,12	1,16,75,13	5,03,10,14	...	...
23	Law	Voted	4,83,78	46,29	4,60,34	38,49	23,44	7,80	...	...

SUMMARY OF APPROPRIATION ACCOUNTS 2024-25

Number and Name or Grant of Appropriation		Amount of Grant/Appropriation		Expenditure		Savings		Excess	
		Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
1		2	3	4	5	6	7	8	9
					(₹ in thousands)				
24 Legislature	Voted	30,90,41	..	29,84,08	..	1,06,33	...	...	...
	Charged	*91,32*	..	*88,04*	..	*3,28*	...	...	...
25 Mines and Geology	Voted	9,31,46	87,62	8,61,46	86,96	70,00	66	...	...
26 Motor Vehicles	Voted	22,75,54	68,28	21,87,74	68,28	87,80	...	...	...
27 Parliamentary Affairs	Voted	11,84,36	42,20	8,95,11	33,18	2,89,25	9,02	...	...
	Charged	*5,08,22*	*9,00*	*5,08,18*	*8,98*	*4*	*2*	...	...
28 Personnel	Voted	20,44,39	1,11,62	16,99,07	91,24	3,45,32	20,38	...	...
29 Planning and Development	Voted	1,20,53,73	49,21,24	35,68,06	37,79,05	84,85,67	11,42,19	...	...
30 Police	Voted	6,30,57,88	9,92,65	5,96,80,38	9,92,11	33,77,50	54	...	...
31 Power	Voted	5,62,35,47	4,04,30,73	5,48,45,18	4,04,14,82	13,90,29	15,91	...	...
32 Printing and Stationery	Voted	17,55,42	4,05,00	16,75,86	5,00	79,56	4,00,00	...	...
33 Public Health Engineering	Voted	59,90,06	98,33,35	58,61,58	28,75,46	1,28,48	69,57,89	...	...
Public Service Commission	*Charged*	*8,20,98*	*67,24*	*8,00,82*	*65,95*	*20,16*	*1,29*	...	...

SUMMARY OF APPROPRIATION ACCOUNTS 2024-25

Number and Name or Grant of Appropriation		Amount of Grant/Appropriation		Expenditure		Savings		Excess	
		Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
1		2	3	4	5	6	7	8	9
					(₹ in thousands)				
34 Roads and Bridges	Voted	2,99,70,09	2,87,43,25	2,68,65,84	2,50,99,64	31,04,25	36,43,61	...	...
35 Rural Development	Voted	5,34,01,12	6,56,15,41	3,91,63,13	4,80,18,08	1,42,37,99	1,75,97,33	...	...
36 Science and Technology	Voted	12,59,27	47,41	11,33,46	30,98	1,25,81	16,43	...	...
37 Transport	Voted	93,67,11	14,03,02	88,69,33	14,03,01	4,97,78	1	...	...
38 Social Welfare	Voted	1,00,51,35	3,32,16,11	45,18,85	1,52,38,98	55,32,50	1,79,77,13	...	...
39 Sports and Youth Affairs	Voted	32,96,26	32,72,57	31,36,25	29,74,27	1,60,01	2,98,30	...	...
40 Tourism and Civil Avaition	Voted	73,77,00	2,54,56,66	63,38,51	2,48,94,06	10,38,49	5,62,60	...	...
41 Urban Development	Voted	1,26,88,19	4,16,21,88	73,02,78	3,30,46,23	53,85,41	85,75,65	...	...
42 Vigilance	Voted	11,64,71	24,12	11,02,13	17,82	62,58	6,30	...	...
43 Panchayati Raj Institutions	Voted	1,86,73,87	41,58	1,80,01,88	40,18	67199	1,40	...	...
46 Municipal Affairs	Voted	36,76,28	…	18,76,28	…	18,00,00	...	...	...
47 Skill Development	Voted	57,40,42	9,44,69	28,99,29	98,75	28,41,13	8,45,94	...	...
48 Women and Child Development	Voted	3,07,59,73	1,59,40,61	2,11,92,62	1,26,61,60	95,67,11	32,79,01	...	...

SUMMARY OF APPROPRIATION ACCOUNTS 2024-25

Number and Name or Grant of Appropriation		Amount of Grant/Appropriation		Expenditure		Savings		Excess	
		Revenue	**Capital**	**Revenue**	**Capital**	**Revenue**	**Capital**	**Revenue**	**Capital**
1		2	3	4	5	6	7	8	9
					(₹ in thousands)				
49 Fisheries	Voted	33,70,21	85,93	21,01,07	82,87	12,69,14	3,06	...	...
Total									
	Voted	**98,65,68,45**	**49,00,16,52**	**82,72,24,92**	**35,28,84,64**	**15,93,43,53**	**13,71,31,88**	**0**	**0**
	Charged	***10,16,09,09***	***4,16,53,16***	***10,09,67,39***	***4,16,47,26***	***6,41,70***	***5,90***	***0***	***0***
Grand Total		**1,08,81,77,54**	**53,16,69,68**	**92,81,92,31**	**39,45,31,90**	**15,99,85,23**	**13,71,37,78**	**0**	**0**

SUMMARY OF APPROPRIATION ACCOUNTS - Contd.

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

Thereis no excess expenditure during the year 2024-25.

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

Comments have been made in individual sub-heads for Savings/Excess on the basis of actual expenditure vis a vis the Original and supplimentary provisions.

SUMMARY OF APPROPRIATION ACCOUNTS - Concld.

The reconciliation between the total expenditure according to Appropriation Accounts for 2024-2025 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	82,72,24,92	35,28,84,64	1,18,01,09,56
Charged	*10,09,67,39*	*4,16,47,26*	*14,26,14,65*
Deduct			
Total recoveries as shown in Appendix - II			
Voted	3,13,07,49	68,74,95	3,81,82,44
Charged	*5*	…	*5*
Net expenditure as shown in the Finance Accounts			
Voted	79,59,15,00	34,60,09,69	1,14,19,24,69
Charged	*10,09,67,34*	*4,16,47,26*	*14,26,14,60*

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

Difference of ₹2,43 thousand with the Finance Accounts was due to rounding off.

Report of the Comptroller and Auditor General of India

Audit of the Appropriation Accounts of the Government of Sikkim

Opinion

The Appropriation Accounts of the Government of Sikkim for the year ended 31 March 2025 present the accounts of the sums expended in the year compared with the sums specified in the schedules appended to the Appropriation Acts passed under Article 204 and 205 of the Constitution of India. The Finance Accounts of the Government for the year showing the financial position along with the accounts of the receipts and disbursements of the Government for the year are presented separately.

On the basis of the information and explanations that my officers required and have obtained and as a result of test audit of the accounts, in my opinion, the Appropriation Accounts read with the observations in this compilation present fairly the accounts of the sums expended in the year ended 31 March 2025 compared with the sums specified in the schedules appended to the Appropriation Acts passed by the State Legislature under Article 204 and 205 of the Constitution of India.

Observations arising from audit of these accounts as well as audit conducted during the year or earlier years are contained in my Financial, Compliance and Performance Audit Reports on the Government of Sikkim being presented separately for the year ended 31 March 2025.

Basis for Opinion

The conduct of audit is in accordance with the CAG's Auditing Standards. These Standards require that we plan and perform audits to obtain reasonable assurance that the accounts are free from material misstatement. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. The audit evidence that we have obtained provides a basis for my opinion.

Responsibilities for Preparation of the Initial and Subsidiary Accounts

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

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

Responsibilities for Compilationof Annual Accounts

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

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

Responsibilities for the Audit of the Annual Accounts

The audit of the Annual Accounts is conducted through the Office of the Principal Accountant General (Audit) in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 for expressing an opinion on these Accounts based on the results of such audit.

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

Date: 19 February 2026 **(K. SANJAY MURTHY)**

Place: New Delhi **Comptroller and Auditor General of India**

Grant No. 1 Agriculture

Section and Major Head		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Savings(-)
		(₹ in thousands)		
REVENUE				
VOTED				
MAJOR HEAD				
2401 - CROP HUSBANDRY				
ORIGINAL	2,94,76,44			
SUPPLEMENTARY	9,84,50	3,04,60,94	2,08,70,07	(-)95,90,87
2402 - SOIL AND WATER CONSERVATION				
ORIGINAL	7,61,14			
SUPPLEMENTARY	...	7,61,14	7,60,99	(-)15
TOTAL VOTED				
Original	**3,02,37,58**			
Supplementary	**9,84,50**	**3,12,22,08**	**2,16,31,06**	**(-)95,91,02**
Surrendered				**87,90,30**

Notes and comments

Revenue

Voted

(i) **Actual expenditure of ₹21,631.06 lakh was under the grant.**

(ii) **In view of final savings of ₹9,591.02 lakh, an amount of ₹8,790.30 lakh was anticipated and surrendered.**

(iii) **Total expenditure under revenue was ₹21,631.06 lakh was less than the original provision of ₹30,237.58 lakh. Hence, supplementary provision of ₹984.50 lakh made in February 2025, proved unnecessary.**

(iv) **This is the tenth year in succession the grant closed with savings. The persistent savings for the last five years are detailed below :**

(₹ in lakh)

Year	Total Grant	Actual Expenditure	Savings(-)
2019-20	**22,353.02**	**13,866.73**	**(-) 8,486.29**
2020-21	**17,519.00**	**9,594.82**	**(-) 7,924.18**
2021-22	**21,183.45**	**11,610.48**	**(-) 9,572.97**
2022-23	**21,855.49**	**16,679.44**	**(-) 5,176.05**
2023-24	**24,781.93**	**19,298.83**	**(-) 5,483.10**

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

(₹ in lakh)

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
	2401	CROP HUSBANDRY				
	001	Direction and Administration				
1.	01	Agriculture Department				
		O	2,338.44			
		R (-)	108.44	2,230.00	2,228.94	(-)1.06

Withdrawal of provision of ₹108.44 lakh made through surrender/re-appropriation in March 2025, was due to reduction in expenditure.

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
	102	Food grain crops				
2.	07	Food and Nutrition Security				
		O	504.27			
		R (-)	192.94	311.33	310.56	(-)0.77

Withdrawal of provision of ₹192.94 lakh made through surrender/re-appropriation in March 2025, was due to non-receipt of funds from the Government of India.

Grant No. 1 Agriculture contd...

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
						(₹ in lakh)
	103	Seeds				
3.	06	Krishonnati Yojana				
		O	158.97			
		S	9.00			
		R (-)	4.75	163.22	48.22	(-)115.00

An additional provision of ₹9.00 lakh was made through supplementary grant in February 2025. Further, withdrawal of provision of ₹4.75 lakh was made through surrender in March 2025, due to reduction in expenditure. The reason for ultimate savings was not intimated.

4.	08	Rastriya Krishi Vikash Yojana				
		O	3,281.25			
		S	37.25			
		R (-)	549.28	2,769.22	2,769.22	...

An additional provision of ₹37.25 lakh was made through supplementary grant in February 2025. Further, withdrawal of provision of ₹549.28 lakh was made through surrender/re-appropriation in March 2025, due to reduction in expenditure.

	104	Agricultural Farms				
5.	01	Agriculture Department				
		O	3,098.10			
		S	75.67			
		R (-)	23.35	3,150.42	3,143.84	(-)6.58

An additional provision of ₹75.67 lakh was made through supplementary grant in February 2025. Further, withdrawal of provision of ₹23.35 lakh was made in March 2025, through surrender/re-appropriation due to reduction in expenditure.

	105	Manures and Fertilisers				
6.	06	Krishonnati Yojana				
		O	497.23			
		S	399.77			
		R	54.23	951.23	598.80	(-)352.43

An additional provision of ₹399.77 lakh was made through supplementary grant in February 2025. Further, augmentation of provision of ₹54.23 lakh was made in March 2025, through re-appropriation, to meet excess expenditure. The reason for ultimate savings was not intimated.

Grant No. 1 Agriculture contd...

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
						(₹ in lakh)
7.	62	Agriculture Input Scheme				
		O	17.16			
		R (-)	5.36	11.80	11.79	(-)0.01

Withdrawal of provision of ₹5.36 lakh made in March 2025, through surrender/re-appropriation, was due to reduction in expenditure.

	107	Plant Protection				
8.	08	Rastriya Krishi Vikash Yojana				
		O	5,699.23			
		S	93.55			
		R (-)	2,272.36	3,520.42	3,466.43	(-)53.99

An additional provision of ₹93.55 lakh was made through supplementary grant in February 2025. Further, withdrawal of provision of ₹2,272.36 lakh through surrender/re-appropriation, was made in March 2025, due to reduction in expenditure. The reason for ultimate savings was not intimated.

	109	Extension and Farmers 'Training				
9.	01	Agriculture Department				
		O	1,282.47			
		R (-)	1,152.89	129.58	129.58	...

Withdrawal of provision of ₹1,152.89 lakh made in March 2025 through surrender, was due to reduction in estiamted expenditure

10.	06	Krishonnati Yojana				
		O	391.70			
		R (-)	251.40	140.30	126.22	(-)14.08

Withdrawal of provision of ₹251.40 lakh made in March 2025, through surrender/re-appropriation, was due to non-receipt of funds from the Government of India. The reason for final savings was not intimated.

Grant No. 1 Agriculture contd...

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
						(₹ in lakh)
11.	08	Rastriya Krishi Vikash Yojana				
		O	2,220.09			
		S	37.11			
		R (-)	620.16	1,637.04	1,627.37	(-)9.67

An additional provision of ₹37.11 lakh was made through supplementary grant in February 2025. The withdrawal of provision of ₹620.16 lakh through surrender/re-appropriation, was made in March 2025, due to reduction in expenditure. The reason for ultimate savings was not intimated.

	110	Crop Insurance				
12.	70	Pradhan Mantri Fasal Bima Yojana				
		O	5.00			
		R (-)	4.85	0.15	0.14	(-)0.01

Withdrawal of provision of ₹4.85 lakh made in March 2025, through re-appropriation, was due to non-receipt of funds from the Government of India.

	131	Technological Advancement				
13.	06	Krishonnati Yojana				
		O	874.26			
		R (-)	548.24	326.02	326.01	(-)0.01

Withdrawal of provision of ₹548.24 lakh made in March 2025, through re-appropriation/surrender was due to reduction in expenditure.

	789	Special Component Plan for Scheduled Castes				
14.	06	Krishonnati Yojana				
		O	245.67			
		S	29.23			
		R (-)	172.35	102.55	75.95	(-)26.60

An additional provision of ₹29.23 lakh made through supplementary grant in February 2025. The withdrawal of provision of ₹172.35 lakh made in March 2025, through re-appropriation/surrender was due to reduction in expenditure. The reason for ultimate savings was not intimated.

Grant No. 1 Agriculture contd...

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
						(₹ in lakh)
15.	07	Food and National Security				
		O	37.74			
		R (-)	23.27	14.47	13.45	(-)1.02

Withdrawal of provision of ₹23.27 lakh made in March 2025, through re-appropriation/surrender was due to reduction in expenditure. The reason for ultimate savings was not intimated.

16.	08	Rastriya Krishi Vikash Yojana				
		O	824.18			
		S	10.92			
		R (-)	235.99	599.11	596.11	(-)3.00

An additional provision of ₹10.92 lakh was made through supplementary grant in February 2025. The withdrawal of provision of ₹235.99 lakh through surrender/re-appropriation, was made in March 2025, due to reduction in expenditure. The reason for ultimate savings was not intimated.

	796	Tribal Areas Sub-Plan				
17.	06	Krishonnati Yojana				
		O	949.95			
		S	220.83			
		R (-)	448.63	722.15	543.28	(-)178.87

An additional provision of ₹220.83 lakh was made through supplementary grant in February 2025. The withdrawal of provision of ₹448.63 lakh through surrender/re-appropriation, was made in March 2025, due to reduction in estimated expenditure. The reason for ultimate savings was not intimated.

18.	07	Food and National Security				
		O	276.60			
		R (-)	163.81	112.79	105.33	(-)7.46

The withdrawal of provision of ₹163.81 lakh made in March 2025, through re-appropriation/surrender was due to reduction in estiamted expenditure. The reason for ultimate savings was not intimated.

Grant No. 1 Agriculture contd...

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
						(₹ in lakh)
19.	08	Rastriya Krishi Vikash Yojana				
		O	6,028.61			
		S	71.17			
		R (-)	1,675.01	4,424.77	4,397.27	(-)27.50

An additional provision of ₹71.17 lakh was made through supplementary grant in February 2025. Withdrawal of provision by ₹1,675.01 lakh through surrender/re-appropriation, was made in March 2025, due to reduction in estimated expenditure. The reason for ultimate savings was not intimated.

	800	Other expenditure				
20.	64	Agriculture Development and Farmers Welfare Board				
		O	100.00			
		R (-)	94.62	5.38	5.39	(+)0.01

The withdrawal of provision of ₹94.62 lakh made in March 2025, through surrender due to non-receipt of funds from the Government of India. The reason for ultimate excess not intimated.

21.	65	Organic Farming				
		O	350.00			
		R (-)	307.78	42.22	42.22	...

The withdrawal of provision of ₹307.78 lakh made in March 2025, through re-appropriation due to non-receipt of funds from the Government of India.

	2402	SOIL AND WATER CONSERVATION				
	001	Direction and Administration				
22.	01	Agriculture Department				
		O	761.14			
		R	1.31	762.45	760.99	(-)1.46

Augmentation of provision of ₹1.31 lakh was made in March 2025, through surrender/re-appropriation to meet the excess expenditure. The reason for ultimate savings was not intimated.

Grant No. 1 Agriculture concld...

Head				Total Grant	Actual Expenditure	Excess (+) Savings (-)
					(₹ in lakh)	
	(v)	**Savings mentioned in the note above was mainly counter balanced by excess mainly under :**				
	2401	CROP HUSBANDRY				
	107	Plant Protection				
1.	01	Plant Protection				
		O	1.24			
		R	0.64	1.88	1.86	(-)0.02

Augmentation of provision of ₹0.64 lakh was made in March 2025, through re-appropriation to meet the expenditure.

	114	Development of Oil Seeds				
2.	06	Krishonnati Yojana				
		O	293.62			
		R	9.00	302.62	301.44	(-)1.18

Augmentation of provision of ₹9.00 lakh was made in March 2025, through re-appropriation to meet the expenditure. The reason for ultimate savings was not intimated.

Grant No. 2 Animal Husbandry and Veterinary Services

Section and Major Head		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Savings(-)
		(₹ in thousands)		
REVENUE				
VOTED				
MAJOR HEAD				
2403 - ANIMAL HUSBANDRY				
ORIGINAL	92,96,97			
SUPPLEMENTARY	57,68	93,54,65	76,86,80	(-)16,67,85
2404 - DIARY DEVELOPMENT				
ORIGINAL	8,99,93			
SUPPLEMENTARY	...	8,99,93	8,73,62	(-)26,31
2405 - FISHERIES				
ORIGINAL	3,44,82			
SUPPLEMENTARY	...	3,44,82	2,36,56	(-)1,08,26
TOTAL VOTED				
Original	**1,05,41,72**			
Supplementary	**57,68**	**1,05,99,40**	**87,96,98**	**(-)18,02,42**
Surrendered				**17,98,45**
CAPITAL				
VOTED				
4403 - CAPITAL OUTLAY ON ANIMAL HUSBANDRY				
ORIGINAL	2,98,46			
SUPPLEMENTARY	...	2,98,46	2,09,18	(-)89,28
TOTAL VOTED				
Original	**2,98,46**			
Supplementary	**...**	**2,98,46**	**2,09,18**	**(-)89,28**
Surrendered				**89,27**

Notes and comments

Revenue

Voted

(i) **Actual expenditure of ₹8,796.98 lakh under Revenue section includes unadjusted abstract contingent bill amounting to ₹3.10 lakh.**

(ii) **In view of final savings of ₹1,802.42 lakh, an amount of ₹1,798.45 lakh was anticipated and surrendered.**

(iii) **Total expenditure under Revenue section ₹8,796.98 lakh was less than the original provision of ₹10,541.72 lakh. Hence, supplementary provision of ₹57.68 lakh made in February 2025 proved unnecessary.**

(iv) **This is the tenth year in succession the grant closed with savings. The persistent savings for the last five years are detailed below :**

(₹ in lakh)

Year	**Total Grant**	**Actual Expenditure**	**Savings(-)**
2019-20	**8,173.52**	**7,252.13**	**(-) 921.39**
2020-21	**9,323.61**	**7,661.42**	**(-) 1,662.19**
2021-22	**11,692.74**	**10,191.64**	**(-) 1,501.10**
2022-23	**12,663.53**	**9,068.80**	**(-) 3,594.73**
2023-24	**13,700.76**	**11,407.32**	**(-) 2,293.44**

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

(₹ in lakh)

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
	2403	ANIMAL HUSBANDRY				
	001	Direction and Administration				
1.	60	Administration				
		O	2,269.89			
		S	43.81			
		R (-)	108.47	2,205.23	2,201.81	(-)3.42

Additional provision of ₹43.81 lakh was made through supplementary demand in February 2025. Withdrawal of provision of ₹108.47 lakh made through surrender/re-appropriation in March 2025 was due to non-submission of bills. Savings occurred due to reduction in staff expenditure.

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

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
					(₹ in lakh)	
	101	Veterinary Services and Animal Health				
2.	07	National Livestock Health and Disease Control Programme				
		O	730.34			
		R (-)	603.88	126.46	126.44	(-)0.02

Withdrawal of provision of ₹603.88 lakh made through surrender in March 2025 was due to non-receipt of Central Share. The reason for ultimate savings was not intimated.

3.	61	Veterinary Hospitals & Dispensaries				
		O	4,823.97			
		S	13.87			
		R (-)	226.03	4,611.81	4,608.26	(-)3.55

Additional provision of ₹13.87 lakh was made through supplementary demand in February 2025. Withdrawal of provision of ₹226.03 lakh made through re-appropriation/surrender was due to non-submission of bills and non-receipt of medical reimbursement bills. Savings occurred due to reduction in staff expenditure.

	102	Cattle and Buffalo Development				
4.	09	Development Programmes(Animal Husbandry)				
		O	70.89			
		R (-)	17.88	53.01	53.01	...

Withdrawal of provision of ₹17.88 lakh made in March 2025 through surrender was due to non-submission of bills and non-release of Central Share.

5.	63	Intensive Cattle Development				
		O	2.14			
		R (-)	0.70	1.44	1.42	(-)0.02

Surrender of provision of ₹0.70 lakh made in March 2025 was due to non-submission of bills.

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

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
						(₹ in lakh)
6.	67	Livestock Farm, Karfectar				
		O	251.33			
		R (-)	5.57	245.76	245.56	(-)0.20

Surrender of provision of ₹5.57 lakh made in March 2025 was due to reduction in staff expenditure.

	104	Sheep and Wool Development				
7.	69	Extension of Sheep Breeding Centres				
		O	0.39			
		R (-)	0.08	0.31	0.31	...

Reduction of provision by ₹0.08 lakh was made through surrender in March 2025, due to non-submission of bills.

	105	Piggery Development				
8.	09	Development Programmes (Animal Husbandry)				
		O	180.38			
		R (-)	76.79	103.59	103.57	(-)0.02

Reduction of provision of ₹76.79 lakh made in March 2025, was due to non-submission of bills.

9.	70	Intensive Piggery Development				
		O	130.39			
		R (-)	11.04	119.35	130.36	(+)11.01

Withdrawal of provision of ₹11.04 lakh made in March 2025 through surrender was due to non-submission of bills. Ultimate excess of ₹11.01 lakh occurred due to bill passed by PAO after submission of surrender statement.

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

	Head			(₹ in lakh) Total Grant	Actual Expenditure	Excess (+) Savings (-)
	106	Other Live Stock Development				
10.	08	National Livestock Management Programme				
		O	0.04			
		R (-)	0.04	...	...	...

The reason for surrender of entire provision of ₹0.04 lakh made in March 2025 under the head was not intimated.

11.	09	Development Programme (Animal Husbandry)				
		O	10.02			
		R (-)	0.14	9.88	9.97	(+)0.09

Reduction of provision of ₹0.14 lakh made in March 2025, was due to non-submission of bills. The reason for ultimate excess of ₹0.09 lakh was not intimated.

	107	Fodder and Feed Development				
12.	09	Development Programmes (Animal Husbandry)				
		O	111.12			
		R (-)	111.12	...	...	...

Entire provision of ₹111.12 lakh was surrendered in March 2025, due to non-submission of bills.

13.	73	Pasture Development				
		O	31.16			
		R (-)	0.02	31.14	31.11	(-)0.03

The reason for surrender of provision of ₹0.02 lakh under this head was not intimated.

	108	Insurance of Live Stock and Poultry				
14.	09	Development Programmes (Animal Husbandry)				
		O	133.15			
		R (-)	133.15	...	...	...

Entire provision of ₹133.15 lakh was surrendered in March 2025, due to non-receipt of Central Share.

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

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
					(₹ in lakh)	
	109	Extension and Training				
15.	09	Development Programmes (Animal Husbandry)				
		O	152.56			
		R (-)	150.09	2.47	2.47	...

Surrender of provision of ₹150.09 lakh made in March 2025 was due to non-submission of bills.

16.	74	Farmer's Training and Extension Programme				
		O	0.21			
		R (-)	0.02	0.19	0.19	...

The reason for surrender of provision of ₹0.02 lakh under this head was not intimated.

	113	Administrative Investigation and Statistics				
17.	09	Development Programme (Animal Husbandry)				
		O	88.61			
		R (-)	65.61	23.00	23.00	...

Surrender of provision of ₹65.61 lakh made in March 2025 was due to non-receipt of Central Share and non-submission of bills.

	789	Special Component Plan for Schedule Castes				
18.	07	National Livestock Health and Disease Control Programme				
		O	0.07			
		R (-)	0.07	...	...	...
19.	09	Development Programmes (Animal Husbandry)				
		O	50.16			
		R (-)	50.16	...	...	...

The reason for surrender of entire provision of ₹50.23 lakh in the above mentioned two sub-heads was non-submission of bills.

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

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
						(₹ in lakh)
20.	60	Incentive to Piggery Farmers				
		O	7.50			
		R (-)	7.50	...	...	...

Surrender of entire provision of ₹7.50 lakh made in March 2025 was due to non-submission of bills.

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
	796	Tribal Areas Sub-plan				
21.	07	National Livestock Health and Disease Control				
		O	0.08			
		R (-)	0.08	...	...	...
22.	09	Development Programme (Animal Husbandry)				
		O	50.15			
		R (-)	50.15	...	...	...

The reason for surrender of entire provision of ₹50.23 lakh in the above mentioned two sub-heads was not intimated.

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
23.	60	Incentive to Piggery Farmers				
		O	52.50			
		R (-)	52.50	...	...	...

Surrender of entire provision of ₹52.50 lakh was made in March 2025 due to non-submission of bills.

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
	2404	DIARY DEVELOPMENT				
	102	Dairy Development Projects				
24.	06	National Plan for Dairy Development				
		O	95.93			
		R (-)	22.28	73.65	73.62	(-)0.03
25.	07	State Plan for Dairy Development				
		O	484.00			
		R (-)	4.00	480.00	480.00	...

The reason for surrender of provision of ₹26.28 lakh in the above mentioned two sub-heads was non-submission of bills.

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

Head				Total Grant	Actual Expenditure	Excess (+) Savings (-)
					(₹ in lakh)	
	2405	FISHERIES				
	001	Direction and Administration				
26.	60	Establishment				
		O	206.94			
		R (-)	63.36	143.58	142.38	(-)1.20

Surrender of provision of ₹63.36 lakh made in March 2025 was due to excess allocation provided in the budget. The reason for ultimate savings was not intimated.

	101	Inland fisheries				
27.	61	Trout Fish Seed				
		O	43.34			
		R (-)	14.46	28.88	29.75	(+)0.87

Withdrawal of provision of ₹14.46 lakh made in March 2025 through surrender was due to excess allocation provided in the budget. The reason for ultimate excess was not intimated.

28.	62	Carps and Cat Fish Seed Production				
		O	63.26			
		R (-)	13.20	50.06	42.41	(-)7.65

Withdrawal of provision of ₹13.20 lakh made in March 2025 through surrender was due to estimated reduction in expenditure. The reason for ultimate savings was not intimated.

29.	63	Conservation of Riverine Fisheries				
		O	31.28			
		R (-)	9.51	21.77	22.03	(+)0.26

Withdrawal of provision of ₹9.51 lakh made in March 2025 through surrender was due tto estimated reduction in expenditure. The reason for excess was not intimated.

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

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

Capital

Voted

(i) **Actual expenditure of ₹209.18 lakh under the Capital section was less than the original provision of ₹298.46 lakh.**

(ii) **In view of savings of ₹89.28 lakh, an amount of ₹89.27 lakh was anticipated and surrendered.**

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

4403 CAPITAL OUTLAY ON ANIMAL HUSBANDRY

1.	101	Veterinary services and Animal Health				
		O	102.46			
		R (-)	39.27	63.19	63.18	(-)0.01

Withdrawal of provision of ₹39.27 lakh made through surrender in March 2025 was due to objection in work bills by PAO.

2.	60	Animal Carcas Disposal Crematorium				
		O	50.00			
		R (-)	50.00	...	...	...

Entire budget provision of ₹50.00 lakh was surrendered due to non-submission of bills.

Grant No. 3 Building and Housing

Section and Major Head		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Savings(-)
			(₹ in thousands)	
REVENUE				
VOTED				
MAJOR HEAD				
2059 - PUBLIC WORKS				
ORIGINAL	50,59,77			
SUPPLEMENTARY	64,63	51,24,40	49,42,77	(-)1,81,63
2216 - HOUSING				
ORIGINAL	7,23,94			
SUPPLEMENTARY	1,70,00	8,93,94	8,93,30	(-)64
TOTAL VOTED				
Original	**57,83,71**			
Supplementary	**2,34,63**	**60,18,34**	**58,36,07**	**(-)1,82,27**
Surrendered				**1,82,57**
CAPITAL				
VOTED				
4059 - CAPITAL OUTLAY ON PUBLIC WORKS				
ORIGINAL	3,93,50,37			
SUPPLEMENTARY	4,50,23,00	8,43,73,37	8,34,05,22	(-)9,68,15
4216 - CAPITAL OUTLAY ON HOUSING				
ORIGINAL	50,55			
SUPPLEMENTARY	1,68,23	2,18,78	2,18,59	(-)19
TOTAL VOTED				
Original	**3,94,00,92**			
Supplementary	**4,51,91,23**	**8,45,92,15**	**8,36,23,81**	**(-)9,68,34**
Surrendered				**9,67,31**

Grant No. 3 Building and Housing

Section and Major Head		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Savings(-)
			(₹ in thousands)	
REVENUE				
VOTED				
MAJOR HEAD				
2059 - PUBLIC WORKS				
ORIGINAL	50,59,77			
SUPPLEMENTARY	64,63	51,24,40	49,42,77	(-)1,81,63
2216 - HOUSING				
ORIGINAL	7,23,94			
SUPPLEMENTARY	1,70,00	8,93,94	8,93,30	(-)64
TOTAL VOTED				
Original	**57,83,71**			
Supplementary	**2,34,63**	**60,18,34**	**58,36,07**	**(-)1,82,27**
Surrendered				**1,82,57**
CAPITAL				
VOTED				
4059 - CAPITAL OUTLAY ON PUBLIC WORKS				
ORIGINAL	3,93,50,37			
SUPPLEMENTARY	4,50,23,00	8,43,73,37	8,34,05,22	(-)9,68,15
4216 - CAPITAL OUTLAY ON HOUSING				
ORIGINAL	50,55			
SUPPLEMENTARY	1,68,23	2,18,78	2,18,59	(-)19
TOTAL VOTED				
Original	**3,94,00,92**			
Supplementary	**4,51,91,23**	**8,45,92,15**	**8,36,23,81**	**(-)9,68,34**
Surrendered				**9,67,31**

Notes and comments

Revenue

Voted

(i) **Actual expenditure of ₹5,836.07 lakh under the Revenue section includes unadjusted abstract contingent bill amounting to ₹3.10 lakh.**

(ii) **In view of final excess of ₹182.27 lakh, an amount of ₹182.57 lakh was anticipated and surrendered.**

(iii) **This is the tenth year in succession the Revenue section of the grant closed with savings. The persistent savings for the last five years are detailed below :**

(₹ in lakh)

Year	**Total Grant**	**Actual Expenditure**	**Savings(-)**
2019-20	**4,224.22**	**4,059.94**	**(-) 164.28**
2020-21	**3,921.89**	**3,457.94**	**(-) 463.95**
2021-22	**3,960.50**	**3,774.78**	**(-) 185.72**
2022-23	**4,241.97**	**4,043.65**	**(-) 198.32**
2023-24	**4,538.04**	**4,236.19**	**(-) 301.85**

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

(₹ in lakh)

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
	2059	PUBLIC WORKS				
	01	Office Buildings				
	053	Maintenance and Repairs				
1.	61	Other Maintenance Expenditure				
		O	669.82			
		R (-)	74.33	595.49	595.46	(-)0.03

Withdrawal of provision of ₹74.33 lakh through surrender was due to reduction in staff expenditure.

Grant No. 3 Building and Housing contd…

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
					(₹ in lakh)	
	80	General				
	001	Direction and Administration				
2.	61	Chief Engineer (Buildings) Establishment				
		O	4,123.44			
		S	64.63			
		R (-)	52.25	4,135.82	4,136.66	(+)0.84

Augmentation of provision by ₹64.63 lakh made through supplementary demand in February 2025. Withdrawal of provision of ₹52.25 lakh made in March 2025 through re-appropriation/surrender was due to non-completion of work. Excess occurred due to non-anticipation of actual payment of Dearness Allowances.

	103	Furnishings				
3.	03	Building and Housing Department				
		O	5.24			
		R (-)	0.12	5.12	5.12	...
	104	Lease Charges				
4.	62	Rent for Hired Buildings of Lower Secretariat				
		O	25.10			
		R (-)	5.72	19.38	19.38	...

Surrender of provision of ₹5.84 lakh in the above mentioned two sub-heads was made due to reduction in staff expenditure.

	799	Suspense				
5.	03	Building and Housing Department				
		O	50.00			
		R (-)	50.00	...	...	...

Entire amount of ₹50.00 lakh was surrendered in March 2025, due to non-procurement of materials.

Grant No. 3 Building and Housing contd…

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
						(₹ in lakh)
	2216	HOUSING				
	05	Genera Pool Accommodation				
	053	Maintenance and Repairs				
6.	60	Work Charged Establishment				
		O	91.98			
		R (-)	0.03	91.95	91.93	(-)0.02
7.	61	Other Maintenance Expenditure				
		O	606.79			
		R (-)	0.03	606.76	606.75	(-)0.01

Withdrawal of provision by ₹0.06 lakh was made through surrender in March 2025 in the above mentioned two sub-heads.

	800	Other Expenditure				
8.	61	Furnishing				
		O	25.16			
		R (-)	0.09	25.07	25.06	(-)0.01

Withdrawal of provision by ₹0.09 lakh through surrender in March 2025 without any assigned reasons.

Capital

Voted

(i) **Actual expenditure of ₹83,623.81 lakh was under this grant.**

(ii) **In view of final savings of ₹9,68,34 lakh, an amount of ₹967.31 lakh was anticipated and surrendered.**

(iii) **Original provision under the Capital section was ₹39,400.92 lakh. Supplementary provision of ₹45,191.23 lakh was made in February and March 2025.**

Grant No. 3 Building and Housing contd…

Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
				(₹ in lakh)	
(iv)	**Savings occurred mainly as under :**				
4059	CAPITAL OUTLAY ON PUBLIC WORKS				
01	Office Buildings				
051	Construction				
1. 03	Building and Housing Department				
	O	38.99			
	R (-)	1.13	37.86	37.86	...

Withdrawal of provision by ₹1.13 lakh in March 2025 made through surrender was intimated without any specific reason.

2. 31	Development of Infrastructure Facilities for Judiciary including Gram Nayayalayas				
	O	814.51			
	R (-)	787.31	27.20	27.20	...

Reduction of provision by ₹787.31 lakh through re-appropriation/surrender was due to non-release of funds from the Government of India.

3. 45	Gangtok District				
	O	17,445.01			
	S	20,142.00			
4.	R (-)	141.42	37,445.59	37,444.98	(-)0.61

Augmentation of provision by ₹20,142.00 lakh was made through supplementary demand in February 2025. Further, reduction of provision by ₹141.42 lakh was made through surrender/re-appropriation in March 2025 due to allocation exhausted in special component allowance for the said project.

5. 46	Gyalsing District				
	O	187.00			
	R (-)	27.20	159.80	159.80	...

Withdrawal of provision of ₹27.20 lakh made through re-appropriation was due to project being closed.

Grant No. 3 Building and Housing concld…

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
						(₹ in lakh)
6.	49	Pakyong District				
		O	1,058.00			
		S	1,700.00			
		R (-)	35.75	2,722.25	2,722.25	...

Augmentation of provision by ₹1,700.00 lakh made through supplementary demand in March 2025. Further, ₹35.75 lakh surrendered in March 2025, was intimated without any specific reason.

60 Other Buildings

051 Construction

7.	48	Namchi District				
		O	650.00			
		R (-)	0.43	649.57	649.56	(-)0.01

Surrender of provision of ₹0.43 lakh was due to recovery of storage charge.

(v) **Savings mentioned in the note above was mainly counter balanced by excess mainly under :**

4059 CAPITAL OUTLAY ON PUBLIC WORKS

01 Office Buildings

051 Construction

1.	48	Namchi District				
		O	11,280.00			
		S	21,381.00			
		R	14.18	32,675.18	32,674.96	(-)0.22

Augmentation of provision by ₹21,381.00 lakh was made in March 2025 through supplementary provision. Further, addition of provision of ₹14.18 lakh was made through re-appropriation/surrender due to the payments of existing bills.

60 Other Buildings

051 Construction

2.	45	Gangtok District				
		O	5,276.86			
		R	11.75	5,288.61	5,288.61	...

Augmentation of provision by ₹11.75 lakh through re-appropriation for payments of pending bills.

Grant No. 4 Co-operation

Section and Major Head		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Savings(-)
			(₹ in thousands)	
REVENUE				
VOTED				
MAJOR HEAD				
2425 - CO-OPERATION				
ORIGINAL	37,19,36			
SUPPLEMENTARY	15,00	37,34,36	32,23,43	(-)5,10,93
TOTAL VOTED				
Original	**37,19,36**			
Supplementary	**15,00**	**37,34,36**	**32,23,43**	**(-)5,10,93**
Surrendered				**4,92,96**
CAPITAL				
VOTED				
4425 - CAPITAL OUTLAY ON CO-OPERATION				
ORIGINAL	1,20,54			
SUPPLEMENTARY	...	1,20,54	1,17,51	(-)3,03
TOTAL VOTED				
Original	**1,20,54**			
Supplementary	**...**	**1,20,54**	**1,17,51**	**(-)3,03**
Surrendered				**2,97**

Notes and comments

Revenue

Voted

(i) **The actual expenditure of ₹3,223.43 lakh under Revenue section includes unadjusted abstract contingent bill amounting to ₹22.12 lakh.**

(ii) **In view of final savings of ₹510.93 lakh, an amount of ₹492.96 lakh was anticipated and surrendered.**

(iii) **Total expenditure under revenue ₹3,223.43 lakh was less than the original provision of ₹3,719.36 lakh. Hence, the supplementary provision of ₹15.00 lakh made in February 2025, proved unnecessary.**

(iv) **This is the tenth year in succession the grant closed with savings. The persistent savings for the last five years are detailed below :**

(₹ in lakh)

Year	**Total Grant**	**Actual Expenditure**	**Savings**
2019-20	**1,788.43**	**1,697.63**	**(-) 90.80**
2020-21	**1,899.16**	**1,543.94**	**(-) 355.22**
2021-22	**1,826.28**	**1,684.08**	**(-) 142.20**
2022-23	**2,254.08**	**2,057.91**	**(-) 196.17**
2023-24	**2,721.79**	**2,254.14**	**(-) 467.65**

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

(₹ in lakh)

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
	2425	CO-OPERATION				
1.	001	Direction and Administration				
		O	2,600.86			
		S	15.00			
		R (-)	247.68	2,368.18	2,350.97	(-)17.21

An additional provision of ₹15.00 lakh was made through supplementary grant in February 2025. Withdrawal of provision of ₹247.68 lakh through surrender/re-appropriation, was made in March 2025, due to reduction in expenditure. The savings occurred due to non-receipt of funds from the Government of India.

	101	Audit of Co-operatives				
2.	61	Expenditure on Conduct of Audit				
		O	20.00			
		R (-)	1.16	18.84	18.83	(-)0.01

Withdrawal of provision of ₹1.16 lakh through surrender was made in March 2025, due to reduction in staff expenditure.

Grant No. 4 Co-operation contd...

Head					(₹ in lakh)	
				Total Grant	Actual Expenditure	Excess (+) Savings (-)
	107	Assistance to Credit Co-operatives				
3.	62	Assistance to Credit Co-operatives				
		O	514.11			
		R (-)	378.17	135.94	135.93	(-)0.01

Withdrawal of provision of ₹378.17 lakh through surrender was made in March 2025, due to reduction in staff expenditure.

(v) **Savings mentioned in the note above was mainly counter balanced by excess mainly under :**

				Total Grant	Actual Expenditure	Excess (+) Savings (-)
	2425	CO-OPERATION				
	001	Direction and Administration				
1.	49	Pakyong District				
		O	180.95			
		R	75.59	256.54	255.87	(-)0.67
2.	50	Soreng District				
		O	142.76			
		R	58.46	201.22	201.15	(-)0.07

Augmentation of provision of ₹134.05 lakh in the above mentioned two sub-heads through surrender/re-appropriation was made in March 2025, to meet the expenditure.

Capital

Voted

(i) **Actual expenditure of ₹117.51 lakh under Capital section includes unadjusted abstract contingent bill amounting to ₹13.41 lakh.**

(ii) **In view of final savings of ₹3.03 lakh, an amount of ₹2.97 lakh was anticipated and surrendered.**

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

(₹ in lakh)

Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
4425	CAPITAL OUTLAY ON CO-OPERATION				
003	Training				
1. 61	Construction of Co-operative Training Institute				
	O	49.84			
	R (-)	2.80	47.04	46.98	(-)0.06

Withdrawal of provision of ₹2.80 lakh through surrender made in March 2025, was due to reduction in staff expenditure.

Grant No. 5 Culture

Section and Major Head		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Savings(-)
		(₹ in thousands)		
REVENUE				
VOTED				
MAJOR HEAD				
2205 - ART AND CULTURE				
ORIGINAL	38,12,76			
SUPPLEMENTARY	5,63,70	43,76,46	39,91,19	(-)3,85,27
2251 - SECRETARIAT-SOCIAL SERVICES				
ORIGINAL	29,13			
SUPPLEMENTARY	...	29,13	26,26	(-)2,87
TOTAL VOTED				
Original	**38,41,89**			
Supplementary	**5,63,70**	**44,05,59**	**40,17,45**	**(-)3,88,14**
Surrendered				**3,87,64**
CAPITAL				
VOTED				
4202 - CAPITAL OUTLAY ON EDUCATION, SPORTS,ART AND CULTURE				
ORIGINAL	44,82,15			
SUPPLEMENTARY	...	44,82,15	44,35,15	(-)47,00
TOTAL VOTED				
Original	**44,82,15**			
Supplementary	**...**	**44,82,15**	**44,35,15**	**(-)47,00**
Surrendered				**45,16**

Notes and comments

Revenue

Voted

(i) **Actual expenditure of ₹4,017.45 lakh under the grant includes unadjusted abstract contingent bill amounting to ₹0.43 lakh.**

(ii) **In view of final savings of ₹388.14 lakh an amount of ₹387.64 lakh was anticipated and surrendered.**

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

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
						(₹ in lakh)
	2205	ART AND CULTURE				
1.	001	Direction and Administration				
		O	880.36			
		S	51.70			
		R (-)	76.05	856.01	855.72	(-)0.29

An additional provision of ₹51.70 lakh was made through supplementary grant in February 2025. The withdrawal of provision of ₹76.05 lakh through surrender/re-appropriation, was made in March 2025, due to reduction in expenditure.

	102	Promotion of Arts and Culture				
2.	60	Establishment				
		O	943.93			
		S	500.00			
		R (-)	66.43	1,377.50	1,377.38	(-)0.12

An additional provision of ₹500.00 lakh was made through supplementary grant in February 2025. The withdrawal of provision of ₹66.43 lakh through surrender/re-appropriation, was made in March 2025, due to reduction in expenditure.

Grant No. 5 Culture contd...

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
						(₹ in lakh)
3.	64	Sikkim Cullture, Heritage and Communal Harmoney Board				
		O	4.00			
		R (-)	4.00	...	...	...

The entire provision of ₹4.00 lakh was surrendered in March 2025, due to non-utilisation of funds.

4.	70	Cultural Exchange Programme under Song and Drama Unit				
		O	31.00			
		R (-)	25.33	5.67	5.67	...

The withdrawal of provision of ₹25.33 lakh made in March 2025, through surrender was due to non-utilisation of funds.

5.	74	Art, Culture and Heritage Development Board				
		O	100.00			
		R (-)	100.00	...	...	...

The entire provision of ₹100.00 lakh was surrendered in March 2025, due to non-utilisation of funds.

6.	75	Samaj Sewa Bhatta				
		O	254.28			
		R (-)	88.14	166.14	166.14	...

The withdrawal of provision of ₹88.14 lakh made in March 2025, through surrender was due to non-utilisation of funds.

	104	Archives				
7.	62	State Archives				
		O	127.99			
		R (-)	5.03	122.96	122.94	(-)0.02

The withdrawal of provision of ₹5.03 lakh made in March 2025, through surrender was due to non-utilisation of funds.

Grant No. 5 Culture contd...

Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
					(₹ in lakh)
	105	Public Libraries			
8.	63	State Central and District Libraries			
		O 251.20			
		R (-) 19.82	231.38	231.35	(-)0.03

The withdrawal of provision of ₹19.82 lakh made in March 2025, through surrender was due to non-utilisation of funds.

	2251	SECRETARIAT-SOCIAL SERVICES			
	090	Secretariat			
9.	05	Culture Department			
		O 29.13			
		R (-) 2.84	26.29	26.26	(-)0.03

The withdrawal of provision of ₹2.84 lakh made in March 2025, through surrender was due to non-utilisation of funds.

Capital

Voted

(i) **Actual expenditure of ₹4,435.15 lakh under the Capital section.**

(ii) **In view of final savings of ₹47.00 lakh an amount of ₹45.16 lakh was anticipated and surrendered.**

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

	4202	CAPITAL OUTLAY ON EDUCATION, SPORTS,ART AND CULTURE			
	04	Art and Culture			
	800	other expenditure			
1.	44	Head Office Establishment			
		O 566.19			
		R (-) 12.54	553.65	552.52	(-)1.13

Grant No. 5 Culture concld...

Head				Total Grant	Actual Expenditure	Excess (+) Savings (-)
						(₹ in lakh)
2.	46	Gyalsing District				
		O	1,334.00			
		R (-)	101.99	1,232.01	1,232.00	(-)0.01
3.	49	Pakyong District				
		O	350.00			
		R (-)	7.50	342.50	342.48	(-)0.02

The withdrawal of provision of ₹122.03 lakh made in March 2025, through surrender/re-appropriation, in the above mentioned three sub-heads, was due to non-utilisation of funds. The savings occurred due to delay in surrender.

(iv) **Savings mentioned in the note above was mainly counter balanced by excess mainly under :**

4202 CAPITAL OUTLAY ON EDUCATION, SPORTS,ART AND CULTURE

04 Art and Culture

800 other expenditure

1.	45	Gangtok District				
		O	1,101.96			
		R	62.20	1,164.16	1,163.49	(-)0.67
2.	48	Namchi District				
		O	730.00			
		R	14.67	744.67	744.66	(-)0.01

Augmentation of provision of ₹76.87 lakh in the above mentioned two sub-heads was made in March 2025, through re-appropriation to meet the expenditure.

Grant No. 6 Ecclesiastical

Section and Major Head		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Savings(-)
		(₹ in thousands)		
REVENUE				
VOTED				
MAJOR HEAD				
2250 - OTHER SOCIAL SERVICES				
ORIGINAL	36,11,03			
SUPPLEMENTARY	51,21	36,62,24	34,93,81	(-)1,68,43
TOTAL VOTED				
Original	**36,11,03**			
Supplementary	**51,21**	**36,62,24**	**34,93,81**	**(-)1,68,43**
Surrendered				**1,68,07**
CAPITAL				
VOTED				
4250 - CAPITAL OUTLAY ON OTHER SOCIAL SERVICES				
ORIGINAL	20,35			
SUPPLEMENTARY	...	20,35	20,35	...
TOTAL VOTED				
Original	**20,35**			
Supplementary	**...**	**20,35**	**20,35**	**...**
Surrendered				**...**

Notes and comments

Revenue

Voted

(i) **Actual expenditure of ₹3,493.81 lakh under this grant includes unadjusted abstract contingent bill amounting to ₹0.15 lakh.**

(ii) **In view of the final savings of ₹168.43 lakh an amount of ₹168.07 lakh was anticipated and surrendered.**

(iii) **Total expenditure under the Revenue side ₹3,493.81 lakh was less than the original provision of ₹3,611.03 lakh. Hence, the supplementary provision of ₹51.21 lakh made in February 2025, proved unnecessary.**

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

(₹ in lakh)

Year	**Total Grant**	**Actual Expenditure**	**Savings(-)**
2019-20	**2,409.65**	**2,356.05**	**(-) 53.60**
2020-21	**2,151.88**	**943.76**	**(-) 1,208.12**
2021-22	**4,151.64**	**4,093.04**	**(-) 58.60**
2022-23	**4,542.75**	**4,027.29**	**(-) 515.46**
2023-24	**3,505.12**	**3,386.96**	**(-) 118.16**

(in lakh)

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
	2250	OTHER SOCIAL SERVICES				
1.	103	Upkeep of Shrines, Temples etc.				
		O	2,524.73			
		S	51.21			
		R (-)	128.07	2,447.87	2,447.51	(-)0.36

Augmentation of provision by ₹51.21 lakh was made through supplementary demand in February 2025. The reduction of provision by ₹128.07 lakh was made through surrender in March 2025 due non-submission of bills. The savings occurred without any specific reason.

2.	60	Grants to Monasteries, Shrines and Temples				
		O	1,086.30			
		R (-)	40.00	1,046.30	1,046.30	...

Reduction of provision by ₹40.00 lakh was made through surrender in March 2025 due to non-submission of utilization certificate.

Grant No. 7 Education

Section and Major Head		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Savings(-)
			(₹ in thousands)	
REVENUE				
VOTED				
MAJOR HEAD				
2059 - PUBLIC WORKS				
ORIGINAL	3,48,72			
SUPPLEMENTARY	...	3,48,72	3,48,36	(-)36
2202 - GENERAL EDUCATION				
ORIGINAL	15,53,63,33			
SUPPLEMENTARY	3,06,00	15,56,69,33	14,29,43,23	(-)1,27,26,10
2203 - TECHNICAL EDUCATION				
ORIGINAL	30,10,36			
SUPPLEMENTARY	...	30,10,36	30,09,03	(-)1,33
2204 - SPORTS AND YOUTH SERVICES				
ORIGINAL	2,10,98			
SUPPLEMENTARY	...	2,10,98	2,06,44	(-)4,54
TOTAL VOTED				
Original	**15,89,33,39**			
Supplementary	**3,06,00**	**15,92,39,39**	**14,65,07,06**	**(-)1,27,32,33**
Surrendered				**1,24,51,35**

CAPITAL

VOTED

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

ORIGINAL	2,59,66,73			
SUPPLEMENTARY	1,62,50,00	4,22,16,73	2,98,04,57	(-)1,24,12,16
TOTAL VOTED				
Original	**2,59,66,73**			
Supplementary	**1,62,50,00**	**4,22,16,73**	**2,98,04,57**	**(-)1,24,12,16**
Surrendered				**1,02,61,98**

Notes and comments

Revenue

Voted

(i) **Actual expenditure of ₹1,46,507.06 lakh under Revenue section of this grant includes unadjusted abstract contingent bill amounting to ₹76.73 lakh.**

(ii) **Out of savings of ₹12,412.16 lakh, an amount of ₹10,261.98 lakh was anticipated and surrendered.**

(iii) **This is the eleventh year in succession that the grant closed with savings, pointing to over estimation and imperfect budgeting. The persistent savings for the last five years is detailed below :**

(₹ in lakh)

Year	Total grant	Actual expenditure	Savings (-)
2019-20	**1,23,113.44**	**1,17,844.62**	**(-) 5,268.82**
2020-21	**1,43,458.94**	**1,21,276.53**	**(-) 22,182.41**
2021-22	**1,35,120.20**	**1,24,817.14**	**(-) 10,303.06**
2022-23	**1,41,098.07**	**1,31,849.10**	**(-) 9,248.97**
2023-24	**1,44,665.58**	**1,34,046.64**	**(-) 10,618.94**

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

Head					(₹ in lakh)
			Total Grant	Actual Expenditure	Excess (+) Savings (-)
	2059	PUBLIC WORKS			
	60	Other Buildings			
	053	Maintenance and Repairs			
1.	60	Work Charged Establishment			
		O 108.72			
		R (-) 0.28	108.44	108.39	(-)0.05

Reduction of provision by ₹0.28 lakh through surrender made in March 2025 due to reduction in staff expenditure. The savings occurred without any specific reason.

2.	61	Other Maintenance Expenditure			
		O 240.00			
		R (-) 0.02	239.98	239.97	(-)0.01

Reduction of provision by ₹0.02 lakh through surrender made in March 2025 due to reduction in staff expenditure. The savings occurred without any specific reason.

	2202	GENERAL EDUCATION			
	01	Elementary Education			
	101	Government Primary Schools			
3.	63	Junior High Schools			
		O 44,077.27			
		R (-) 3,235.31	40,841.96	40,641.77	(-)200.19

Reduction of provision by ₹3,235.31 lakh made in March 2025 made through re-appropriation/surrender due to reduction in staff expenditure. The savings intimated without any specific reason.

	107	Teachers Training			
4.	66	Teacher's Training Institute			
		O 585.84			
		R (-) 14.91	570.93	566.95	(-)3.98

Reduction of provision by ₹14.91 lakh made through surrender in March 2025 was due to reduction in staff expenditure. Savings occurred due to non-receipt of bills.

Grant No. 7 Education contd…

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
						(₹ in lakh)
5.	67	State Institute of Education				
		O	812.79			
		R (-)	113.95	698.84	698.73	(-)0.11
		Withdrawal of provision of ₹113.95 lakh was made in March through re-appropriation/surrender due to reduction in staff expenditure. The savings intiamted without any specific reason.				
6.	108	Text Books				
		O	549.76			
		R (-)	9.13	540.63	540.62	(-)0.01
		Withdrawal of provision of ₹9.13 lakh was made in March through surrender due to reduction in staff expenditure.				
	112	Pradhan Mantri Poshan Shakti Nirman (PM-Posan)				
7.	28	Pradhan Mantri Poshan Shakti Nirman(PM-Poshan)				
		O	786.38			
		R (-)	81.86	704.52	704.52	...
		Reduction of provision by ₹81.86 lakh made through surrender in March 2025 was due to closure of schools and non-receipt of funds.				
	113	Samagra Siksha				
8.	29	National Education Mission				
		O	7,749.53			
		R (-)	296.25	7,453.28	7,453.28	...
		Reduction of provision by ₹296.25 lakh made through surrender in March 2025 was due to non-receipt of funds from Government of India.				
	789	Special Component Plan for Schedule Caste				
9.	29	National Education Mission				
		O	4,293.02			
		R (-)	2,151.49	2,141.53	2,141.53	...
		Reduction of provision by ₹2,151.49 lakh was due to non-receipt of funds from the Government of India.				

Grant No. 7 Education contd…

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
						(₹ in lakh)
	796	Tribal Area Sub-Plan				
10.	28	Pradhan Mantri Poshan Shakti Nirman(PM-Poshan)				
		O	356.72			
		R (-)	37.05	319.67	319.67	...
		Reduction of provision by ₹37.05 lakh made through surrender was due to non-receipt of funds from the Government of India.				
11.	29	National Education Mission				
		O	1,226.06			
		R (-)	769.33	456.73	456.73	...
		Reduction of provision by ₹769.33 lakh made through surrender was due to non-receipt of anticipated funds from the Government of India.				
12.	30	Text Books				
		O	199.98			
		R (-)	35.62	164.36	164.36	...
		Reduction of provision by ₹35.62 lakh made through surrender/re-appropriation was due to part payment of printing and publication.				
	02	Secondary Education				
	001	Direction and Administration				
13.	60	Education Tour for School Students				
		O	50.00			
		R (-)	6.45	43.55	43.54	(-)0.01
		Reduction of provision by ₹6.45 lakh made in March 2025 through surrender without any specific reason.				
	104	Teachers and Other Services				
14.	64	High and Higher Secondary School				
		O	65,430.33			
		R (-)	2,337.31	63,093.02	63,058.58	(-)34.44
		Reduction of provision by ₹2,337.31 lakh made through surrender/re-appropriation in March 2025 was due to reduction in staff expenditure. Savings occurred due to non-receipt of bills.				

Grant No. 7 Education contd...

Sl.	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
						(₹ in lakh)
	109	Government Secondary Schools				
15.	66	Project BAHINI				
		O	85.00			
		R (-)	0.27	84.73	84.73	...

Reduction of provision by ₹0.27 lakh made in March 2025 through surrender without any specific reason.

Sl.	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
	789	Special Component Plan for Schedule Castes				
16.	29	National Education Mission				
		O	178.32			
		R (-)	102.92	75.40	75.40	...

Reduction of provision by ₹102.92 lakh made in March 2025 through surrender was due to non-receipt of funds from the Government of India.

Sl.	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
	796	Tribal Area Sub-Plan				
17.	29	National Education Mission				
		O	771.16			
		R (-)	500.96	270.20	270.20	...

Reduction of provision by ₹500.96 lakh made in March 2025 through surrender was due to non-receipt of funds from the Government of India.

Sl.	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
	03	University and Higher Education				
	001	Direction and Administration				
18.	60	APATAN Fellowship Scheme				
		O	10.00			
		R (-)	6.10	3.90	3.90	...

Reduction of provision by ₹6.10 lakh made through surrender/re-appropriation in March 2025 was due to less claims received under APATAN fellowship scheme.

Sl.	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
	102	Assistance to Universities				
19.	62	Netaji Subhash Chandra Bose University of Excellence				
		O	25.00			
		R (-)	11.47	13.53	13.53	...

Reduction of provision by ₹11.47 lakh made through surrender in March 2025 was due to non-completion of civil work.

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
						(₹ in lakh)
	103	Government Colleges and Institutes				
20.	29	National Education Mission				
		O	1,335.59			
		R (-)	1,335.59	...	...	...

Entire provision of ₹1,335.59 lakh was surrendered in March 2025 due to non-receipt of funds from the Government of India.

21.	65	Government Degree College, Gangtok				
		O	2,320.25			
		R (-)	52.42	2,267.83	2,267.47	(-)0.36

Reduction of provision by ₹52.42 lakh made through surrender in March 2025 was due to reduction in staff expenditure.

22.	67	Sikkim Institute of Higher Nyingma Studies (SIHNS)				
		O	308.32			
		R (-)	14.29	294.03	293.95	(-)0.08

Reduction of provision by ₹14.29 lakh made through surrender in March 2025 was due to reduction in staff expenditure. Savings occurred due to non-receipt of bills.

23.	68	New Degree College, Namchi				
		O	1,196.84			
		R (-)	54.40	1,142.44	1,142.42	(-)0.02

Reduction of provision by ₹54.40 lakh made through surrender in March 2025 was due to retirement/transfer of employees and less claim of medical bill. Savings occurred due to non-receipt of bills.

24.	70	Art College at Rhenock				
		O	639.61			
		R (-)	10.30	629.31	628.17	(-)1.14

Reduction of provision by ₹10.30 lakh made through surrender in March 2025 was due to retirement/transfer of employees and less claim of medical bill. Savings occurred due to non-receipt of bills.

Grant No. 7 Education contd...

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
						(₹ in lakh)
25.	71	B.Ed College				
		O	295.48			
		R (-)	34.62	260.86	260.79	(-)0.07

Reduction of provision by ₹34.62 lakh made through surrender in March 2025 was due to retirement/transfer of employees and less claim of medical bills. Savings occurred due to non-receipt of bills.

26.	72	Establishment of College at Gyalshing				
		O	497.03			
		R (-)	24.08	472.95	472.91	(-)0.04

Reduction of provision by ₹24.08 lakh made through surrender in March 2025 was due to retirement/transfer of employees and less claim of medical bills. Savings occurred due to non-receipt of bills.

27.	73	Establishment of New College at Gangtok				
		O	694.43			
		R (-)	18.54	675.89	675.81	(-)0.08

Reduction of provision by ₹18.54 lakh made in March 2025 through re-appropriation/surrender was due to joining of new employees from other schools and colleges. Savings occurred due to non-receipt of bills.

28.	74	Establishment of Science College at Chakung				
		O	261.22			
		R (-)	2.98	258.24	258.12	(-)0.12

Reduction of provision by ₹2.98 lakh made in March 2025 through surrender was due to retirement/transfer of employees and less claim of medical bills. Savings occurred due to non-receipt of bills.

29.	75	Establishment of Vocational College at Dentam				
		O	99.27			
		R (-)	0.57	98.70	98.19	(-)0.51

Reduction of provision by ₹0.57 lakh made in March 2025 through surrender was due to retirement/transfer of employees and less claim of medical bills. Savings occurred due to non-receipt of bills.

Grant No. 7 Education contd...

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
					(₹ in lakh)	
30.	76	Establishment of New Degree College at North Sikkim				
		O	114.99			
		R (-)	1.83	113.16	113.16	...

Reduction of provision by ₹1.83 lakh made in March 2025 through surrender was due to retirement/transfer of employees and less claim of medical bills.

	789	Special Component Plan for Schedule Castes				
31.	29	National Education Mission				
		O	188.93			
		R (-)	188.93	...	...	...

Withdrawal of entire provision of ₹188.93 lakh made in March 2025 was due to non-receipt of funds from the Government of India.

	796	Tribal Area Sub-Plan				
32.	29	National Education Mission				
		O	872.58			
		R (-)	872.58	...	...	...

Entire provision of ₹872.58 lakh was surrendered in March 2025 due to non-receipt of funds from the Government of India.

33.	67	Sikkim Institute of Higher Nyingma Studies (SIHNS)				
		O	9.00			
		R (-)	0.99	8.01	8.01	...
	04	Adult Education				
	200	Other Adult Education Programmes				
34.	29	National Education Mission				
		O	29.33			
		R (-)	10.64	18.69	18.69	...

Reduction of provision by ₹11.63 lakh made in March 2025 through surrender in the above mentioned two sub-heads was due to non-receipt of funds from Government of India.

Grant No. 7 Education contd...

Head				(₹ in lakh)	
			Total Grant	Actual Expenditure	Excess (+) Savings (-)
	789	Specific Component Plan for Scheduled Castes			
35.	29	National Education Mission			
		O 4.05			
		R (-) 1.49	2.56	2.56	...

Reduction of provision by ₹1.49 lakh made through surrender was due to non-receipt of anticipated funds from the Government of India.

	796	Tribal Area Sub-Plan			
36.	29	National Education Mission			
		O 19.02			
		R (-) 17.45	1.57	1.57	...

Reduction of provision by ₹17.45 lakh made in March 2025 through surrender was due to non-receipt of anticipated funds from the Government of India and less claim of medical bills.

	80	General			
	001	Direction and Administration			
37.	60	Establishment			
		O 6,741.93			
		S 180.00			
		R (-) 129.54	6,792.39	6,784.11	(-)8.28

Augmentation of provision by ₹180.00 lakh made through supplementary demand in February 2025. Provision was reduced by ₹129.54 lakh due to reduction in staff in expenditure. Savings occurred due to non-submission of bills.

38.	61	Sikkim Teachers Recruitment Board			
		O 304.47			
		R (-) 8.19	296.28	296.21	(-)0.07

Provision was reduced by ₹8.19 lakh through surrender in March 2025 due to reduction in staff expenditure. Savings occurred due to non-submission of bills.

39.	67	CBSE Affiliation Fees			
		O 10.00			
		R (-) 3.20	6.80	6.80	...

Reduction of provision by ₹3.20 lakh made through surrender was due to reduction in staff expenditure.

Grant No. 7 Education contd...

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
						(₹ in lakh)
40.	69	Students Welfare Board				
		O	100.00			
		R (-)	100.00	...	...	...

Entire provision of ₹100.00 lakh was surrendered in March 2025 to seek equivalent amount as supplementary grant in Capital Head 4202.

	107	Scholarships				
41.	63	Chief Ministers Special Merit Scholarships Scheme-Graduate Level				
		O	52.64			
		R (-)	6.20	46.44	46.44	...

Reduction of provision by ₹6.20 lakh made in March 2025 through surrender without any specific reason.

	2203	TECHNICAL EDUCATION				
	001	Direction and Administration				
42.	62	State Board for Technical Education				
		O	15.00			
		R (-)	1.44	13.56	13.55	(-)0.01

Reduction of provision by ₹1.44 lakh made in March 2025 through surrender without any specific reason.

	2204	SPORTS AND YOUTH SERVICES				
	102	Youth Welfare Programme for Students				
43.	61	National Cadet Corps.				
		O	210.98			
		R (-)	2.19	208.79	206.44	(-)2.35

Reduction of provision by ₹2.19 lakh made in March 2025 through surrender/re-appropriation was due to reduction in staff expenditure. The reason for ultimate savings was not intimated.

(v) **Savings mentioned in the note above was mainly counter balanced by excess mainly under :**

	2202	GENERAL EDUCATION				
	01	Elementary Education				
	101	Government Primary Schools				
1.	62	Primary Schools				
		O	438.69			
		R	14.76	453.45	453.45	...

Augmentation of provision by ₹14.76 lakh made through re-appropriation was due to payment of pending bills.

Grant No. 7 Education contd...

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
						(₹ in lakh)
	2202	GENERAL EDUCATION				
	02	Secondary Education				
	001	Direction and Administration				
2.	58	Directorate of Education				
		O	6,019.74			
		R	127.53	6,147.27	6,124.54	(-)22.73

Augmentation of provision by ₹127.53 lakh made through re-appropriation/surrender was due to excess staff expenditure. Savings occurred due to transfer/cancellation of tour and less claim of medical bills.

	03	University and Higher Education				
	103	Government Colleges and Institutes				
3.	69	Sanskrit Mahavidyalaya, Samdong				
		O	215.85			
		R	6.78	222.63	221.97	(-)0.66

Augmentation of provision by ₹6.78 lakh made through re-appropriation/surrender due to excess staff expenditure. The reason for ultimate savings was due to non-submission of bills.

	2203	TECHNICAL EDUCATION				
	001	Direction and Administration				
4.	60	Establishment				
		O	234.58			
		R	5.62	240.20	234.70	(-)5.50

Augmentation of provision by ₹5.62 lakh made through re-appropriation/surrender due to joining of new employees. Ultimate savings of ₹5.50 lakh was due to less claim of medical bills.

Capital

Voted

(i) **Actual expenditure of ₹29,804.57 lakh under Capital section of this grant.**

(ii) **In view of final savings of ₹12,412.16 lakh, an amount of ₹10,261.98 lakh was anticipated and surrendered.**

(iii) **Original provision was ₹25,966.73 lakh and supplementary provision of ₹16,250.00 lakh was made in February 2025.**

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

Head				Total Grant	Actual Expenditure	Excess (+) Savings (-)
				(₹ in lakh)		
	4202	CAPITAL OUTLAY ON EDUCATION, SPORTS,ART AND CULTURE				
	01	General Education				
	201	Elementary Education				
1.	44	Head Office Establishment				
		O	1,754.36			
		R (-)	26.91	1,727.45	1,727.31	(-)0.14

The provision was reduced by ₹26.91 lakh made through re-appropriation/surrender was due to work progress more than projected. The savings occurred due to non-submission of bills.

2.	48	Namchi District				
		O	50.00			
		R (-)	50.00	...	...	...

Withdrawal of entire provision of ₹50.00 lakh in March 2025 was due to non-receipt of funds from the Government of India.

	202	Secondary Education				
3.	46	Gyalshing District				
		O	108.89			
		S	100.00			
		R (-)	3.83	205.06	205.05	(-)0.01

Augmentation of provision by ₹100.00 lakh was made through supplementary grant in February 2025. The provision was reduced by ₹3.83 lakh through re-appropriation/surrender was due to work progress more than projected.

	203	University and Higher Education				
4.	29	National Education Mission				
		O	3,179.20			
		R (-)	3,179.20	...	...	...

Withdrawal of entire provision of ₹3,179.20 in March 2025 made through surrender was due to non-receipt of anticipated funds from the Government of India.

Grant No. 7 Education contd...

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
					(₹ in lakh)	
5.	48	Namchi District				
		O	5,025.00			
		S	11,500.00	16,525.00	14,375.00	(-)2,150.00

Augmentation of provision by ₹11,500.00 lakh made through supplementary demand for building and structures in February 2025. The savings occurred due to non-receipt of funds from the Government of India.

6.	50	Soreng District				
		O	3,800.00			
		R (-)	1,500.00	2,300.00	2,300.00	...

The provision was reduced by ₹1,500.00 lakh through surrender in March 2025 due to less progress of work than anticipated and non-receipt of funds from the Government of India.

7.	70	Buildings				
		O	855.65			
		S	4,500.00			
		R (-)	0.04	5,355.61	5,355.60	(-)0.01

Augmentation of provision by ₹4,500.00 lakh made through supplementary demand in March 2025, required for construction of degree college. Further the provision was reduced by ₹0.04 lakh through surrender.

	600	General				
8.	30	PM Schools for Rising India				
		O	736.86			
		R (-)	229.57	507.29	507.29	...

Reduction of provision by ₹229.57 lakh made through surrender in March 2025 was due to non-receipt of funds from the Government of India.

	789	Special Component Plan for Schedule Castes				
9.	29	National Education Mission				
		O	743.53			
		R (-)	449.76	293.77	293.77	...

Reduction of provision by ₹449.76 lakh made through surrender in March 2025 was due to non-receipt of funds from the Government of India.

Grant No. 7 Education contd...

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
						(₹ in lakh)
10.	30	PM Schools for Rising India				
		O	332.60			
		R (-)	240.22	92.38	92.38	...

Reduction of provision by ₹240.22 lakh made through surrender in March 2025 was due to non-receipt of funds from the Government of India.

	796	Tribal Area Sub-Plan				
11.	29	National Education Schemes				
		O	3,621.41			
		R (-)	2,660.34	961.07	961.07	...

Reduction of provision by ₹2,660.34 lakh made through surrender in March 2025 was due to non-receipt of funds from the Government of India.

12.	30	PM Schools for Rising India				
		O	1,435.92			
		R (-)	1,097.98	337.94	337.94	...

Reduction of provision by ₹1,097.98 lakh made through surrender in March 2025 was due to non-receipt of funds from the Government of India.

	02	Technical Education				
	103	Technical Schools				
13.	29	National Education Mission				
		O	1,472.50			
		R (-)	848.99	623.51	623.50	(-)0.01

Reduction of provision by ₹848.99 lakh made through surrender in March 2025 was due to non-receipt of funds from the Government of India.

Grant No. 7 Education concld...

Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
					(₹ in lakh)
	(v)	**Savings mentioned in the note above was mainly counter balanced by excess mainly under :**			
	4202	CAPITAL OUTLAY ON EDUCATION, SPORTS,ART AND CULTURE			
	01	General Education			
	202	Secondary Education			
1.	45	Gangtok District			
		O 40.00			
		S 50.00			
		R 24.86	114.86	114.84	(-)0.02

Augmentation of provision of ₹50.00 lakh was made through supplementary grant in February 2025. Further, addition of provision of ₹24.86 lakh made through re-appropriation in March 2025, to meet the expenditure based on physical progress of work.

Grant No. 8 Election

Section and Major Head		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Savings(-)
			(₹ in thousands)	
REVENUE				
VOTED				
MAJOR HEAD				
2015 - ELECTIONS				
ORIGINAL	18,27,87			
SUPPLEMENTARY	11,66	18,39,53	14,18,19	(-)4,21,34
TOTAL VOTED				
Original	**18,27,87**			
Supplementary	**11,66**	**18,39,53**	**14,18,19**	**(-)4,21,34**
Surrendered				**4,24,93**

Notes and comments

Revenue

Voted

(i) **Actual expenditure of ₹1,418.19 lakh was under the Revenue section.**

(ii) **In view of final savings of ₹421.34 lakh, an amount of ₹424.93 lakh was anticipated and surrendered.**

(iii) **Total expenditure under the Revenue section of this grant of ₹1,418.19 lakh was less than the original provision of ₹1,827.87 lakh. Hence, supplementary provision of ₹11.66 lakh made in February 2025, proved unnecessary.**

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

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
					(₹ in lakh)	
	2015	ELECTIONS				
	103	Preparation and Printing of Electoral rolls				
1.	08	Election Department				
		O	132.00			
		R (-)	8.37	123.63	123.62	(-)0.01

Withdrawal of provision by ₹8.37 lakh was made in March 2025 through surrender due to non-submission of bills.

Grant No. 8 Election contd...

Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
				(₹ in lakh)	
104	Charges for conduct of elections for Lok Sabha and State/Union Territory Legislative Assemblies when				
2. 62	Conduct of Election				
	O	1,070.00			
	R (-)	474.45	595.55	595.54	(-)0.01

Withdrawal of provision by ₹474.45 lakh through surrender/re-appropriation was made in March 2025 due to reduction in expenditure.

105	Charges for conduct of elections to Parliament				
3. 62	Conduct of Election				
	O	0.02			
	R (-)	0.01	0.01	0.01	...

Withdrawal of provision of ₹0.01 lakh through surrender was made in March 2025, due to non-submission of bills.

106	Charges for conduct of elections to State/Union Territory Legislature				
4. 62	Conduct of Election				
	O	0.02			
	R (-)	0.01	0.01	0.01	...

Withdrawal of provision of ₹0.01 lakh through surrender was made in March 2025, due to non-submission of bills.

(v) **Savings mentioned in the note above was mainly counter balanced by excess mainly under :**

2015	ELECTIONS				
102	Electoral Officers				
1. 60	Establishment				
	O	603.83			
	S	11.66			
	R	60.09	675.58	674.70	(-)0.88

Augmentation of provision of ₹11.66 lakh was made through supplementary demand in February 2025. Further, addition of provision of ₹60.09 lakh was made in March 2025 through surrender/re-appropriation due to transfer of additional/officer/staff. The savings occurred due to reduction in staff expenditure.

Grant No. 8 Election concld...

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
						(₹ in lakh)
	108	Issue on Photo Identity Cards to Voters				
2.	63	Photo Identity Cards				
		O	22.00			
		R (-)	2.18	19.82	24.30	(+)4.48

Withdrawal of provision by ₹2.18 lakh was made through surrender in March 2025 due to non-submission of bills. The excess was intimated without any specific reason.

Grant No. 9 Excise

Section and Major Head		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Savings(-)
			(₹ in thousands)	
REVENUE				
VOTED				
MAJOR HEAD				
2039 - STATE EXCISE DUTIES				
ORIGINAL	11,16,64			
SUPPLEMENTARY	32,00	11,48,64	10,25,05	(-)1,23,59
2052 - SECRETARIAT-GENERAL SERVICES				
ORIGINAL	4,84,06			
SUPPLEMENTARY	...	4,84,06	4,56,50	(-)27,56
TOTAL VOTED				
Original	**16,00,70**			
Supplementary	**32,00**	**16,32,70**	**14,81,55**	**(-)1,51,15**
Surrendered				**1,48,67**
CAPITAL				
VOTED				
4070 - CAPITAL OUTLAY ON OTHER ADMINISTRATIVE SERVICES				
ORIGINAL	2,63,06			
SUPPLEMENTARY	...	2,63,06	57,63	(-)2,05,43
TOTAL VOTED				
Original	**2,63,06**			
Supplementary	**...**	**2,63,06**	**57,63**	**(-)2,05,43**
Surrendered				**2,05,41**

Notes and comments

Revenue

Voted

(i) **Actual expenditure of ₹1,481.55 lakh under Revenue section includes unadjusted abstract contingent bill amounting to ₹4.83 lakh.**

(ii) **In view of final savings of ₹151.15 lakh, an amount of ₹148.67 lakh was anticipated and surrendered.**

(iii) **Total expenditure under Revenue section ₹1,481.55 lakh was less than the original provision of ₹1,600.70 lakh. Hence, a supplementary provision of ₹32.00 lakh made in February 2025, proved unnecessary.**

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

(₹ in lakh)

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
	2039	STATE EXCISE				
	001	Direction and Administration				
1.	44	Head Office				
		O	657.78			
		S	32.00			
		R (-)	92.52	597.26	594.86	(-)2.40

An additional provision of ₹32.00 lakh was made through supplementary grant in February 2025. Withdrawal of provision of ₹92.52 lakh was made in March 2025, through surrender due to reduction in expenditure. The final savings was intimated without any specific reason.

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
2.	2052	SECRETARIAT-GENERAL SERVICES				
	090	Secretariat				
	09	State Excise Department				
		O	484.06			
		R (-)	27.51	456.55	456.50	(-)0.05

Withdrawal of provision of ₹27.51 lakh was made in March 2025 through surrender due to reduction in expenditure.

Grant No. 9 Excise concld...

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

Capital

Voted

(i) **The actual expenditure of ₹57.63 lakh was under the Capital section.**

(ii) **In view of final savings of ₹205.43 lakh, an amount of ₹205.41 lakh was anticipated and surrendered.**

(iii) **Total expenditure under Capital section ₹57.63 lakh was less than the original provision of ₹263.06 lakh.**

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

4070 CAPITAL OUTLAY ON OTHER ADMINISTRATIVE SERVICES

1. 800 Other expenditure

44 Head Office Establishment

O	263.06			
R (-)	205.41	57.65	57.63	(-)0.02

Withdrawal of provision of ₹205.41 lakh was made in March 2025, through surrender due to reduction in expenditure.

Grant No. 10 Finance

Section and Major Head		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Savings(-)
			(₹ in thousands)	
REVENUE				
VOTED				
MAJOR HEAD				
2020 - COLLECTION OF TAXES ON INCOME AND EXPENDITURE				
ORIGINAL	3,56,42			
SUPPLEMENTARY	...	3,56,42	3,44,49	(-)11,93
2030 - STAMPS AND REGISTRATION				
ORIGINAL	22,00			
SUPPLEMENTARY	...	22,00	14,78	(-)7,22
2043 - COLLECTION CHARGES UNDER STATE GOODS				
ORIGINAL	11,84,48			
SUPPLEMENTARY	...	11,84,48	11,20,94	(-)63,54
2045 - OTHER TAXES AND DUTIES ON COMMODITIES AND SERVICES				
ORIGINAL	42,00,00			
SUPPLEMENTARY	...	42,00,00	48,58,59	(+)6,58,59
2047 - OTHER FISCAL SERVICES				
ORIGINAL	24,00			
SUPPLEMENTARY	...	24,00	23,98	(-)2
2052 - SECRETARIAT-GENERAL SERVICES				
ORIGINAL	10,67,49			
SUPPLEMENTARY	...	10,67,49	10,99,73	(+)32,24
2054 - TREASURY AND ACCOUNTS ADMINISTRATION				
ORIGINAL	31,68,11			
SUPPLEMENTARY	...	31,68,11	30,24,77	(-)1,43,34
2071 - PENSIONS AND OTHER RETIREMENT BENEFITS				
ORIGINAL	15,06,00,00			
SUPPLEMENTARY	...	15,06,00,00	13,72,79,85	(-)1,33,20,15

Grant No. 10 Finance contd...

Section and Major Head		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Savings(-)
			(₹ in thousands)	
2075 - MISCELLANEOUS GENERAL SERVICES				
ORIGINAL	3,13,37,49			
SUPPLEMENTARY	...	3,13,37,49	25,65,83	(-)2,87,71,66
2235 - SOCIAL SECURITY AND WELFARE				
ORIGINAL	99,01			
SUPPLEMENTARY	...	99,01	15,64	(-)83,37
TOTAL VOTED				
Original	**19,20,59,00**			
Supplementary	**...**	**19,20,59,00**	**15,03,48,60**	**(-)4,17,10,40**
Surrendered				**4,13,66,37**
REVENUE				
CHARGED				
2048 - APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT				
ORIGINAL	*20,00,00*			
SUPPLEMENTARY	*...*	*20,00,00*	*20,00,00*	*...*
2049 - INTEREST PAYMENT				
ORIGINAL	*9,18,34,27*			
SUPPLEMENTARY	*11,79,45*	*9,30,13,72*	*9,28,59,08*	*(-)1,54,64*
2075 - MISCELLANEOUS GENERAL SERVICES				
ORIGINAL	*5,00,00*			
SUPPLEMENTARY	*...*	*5,00,00*	*5,00,00*	*...*
TOTAL CHARGED				
Original	***9,43,34,27***			
Supplementary	***11,79,45***	***9,55,13,72***	***9,53,59,08***	***(-)1,54,64***
Surrendered				***...***

Grant No. 10 Finance contd...

Section and Major Head		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Savings(-)
			(₹ in thousands)	
CAPITAL				
VOTED				
4070 - CAPITAL OUTLAY ON OTHER ADMINISTRATIVE SERVICES				
ORIGINAL	5,37,33			
SUPPLEMENTARY	...	5,37,33	2,65,52	(-)2,71,81
7610 - LOANS TO GOVERNMENT SERVANTS,ETC				
ORIGINAL	1,35,00			
SUPPLEMENTARY	...	1,35,00	...	(-)1,35,00
TOTAL VOTED				
Original	**6,72,33**			
Supplementary	**...**	**6,72,33**	**2,65,52**	**(-)4,06,81**
Surrendered				**4,06,79**
CHARGED				
6003 - INTERNAL DEBT OF THE STATE GOVERNMENT				
ORIGINAL	*4,02,23,49*			
SUPPLEMENTARY	*17,67*	*4,02,41,16*	*4,02,50,72*	*(+)9,56*
6004 - LOANS AND ADVANCES FROM THE CENTRAL GOVERNMENT				
ORIGINAL	*11,35,72*			
SUPPLEMENTARY	*...*	*11,35,72*	*11,26,11*	*(-)9,61*
TOTAL CHARGED				
Original	***4,13,59,21***			
Supplementary	***17,67***	***4,13,76,88***	***4,13,76,83***	***(-)5***
Surrendered				***...***

Notes and comments

Revenue

Voted

(i) **Actual expenditure of ₹1,50,348.60 lakh under the grant includes unadjusted abstract contingent bill amounting to ₹26.45 lakh.**

(ii) **In view of final savings of ₹41,710.40 lakh, an amount of ₹41,366.37 lakh was anticipated and surrendered.**

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

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
					(₹ in lakh)	
	2020	COLLECTION OF TAXES ON INCOME AND EXPENDITURE				
1.	105	Collection charges -Taxes on Professions,Trades Callings and Employment				
		O	356.42			
		R (-)	11.87	344.55	344.49	(-)0.06

Withdrawal of provision by ₹11.87 lakh through re-appropriation/surrender due to fund required for office expenditure and non-claims of medical bills.

	2030	STAMPS AND REGISTRATION				
	01	Stamps-Judicial				
2.	101	Cost of Stamps				
		O	16.50			
		R (-)	6.70	9.80	9.79	(-)0.01
	02	Stamps-Non-Judicial				
3.	101	Cost of Stamps				
		O	5.50			
		R (-)	0.51	4.99	4.98	(-)0.01

Surrender of provision of ₹7.21 lakh was made in March 2025 in the above mentioned two sub-head was due to to less claims of bills.

	2043	COLLECTION CHARGES UNDER STATE GOODS AND SERVICES TAX				
4.	101	Collection Charges				
		O	1,184.48			
		R (-)	65.05	1,119.43	1,120.94	(+)1.51

Withdrawal of provision of ₹65.05 lakh through re-appropriation/surrender was due to reduction in staff expenditure. The excess of ₹1.51 lakh was intiamted was without any specific reason.

Grant No. 10 Finance contd...

	Head			(₹ in lakh)		
				Total Grant	Actual Expenditure	Excess (+) Savings (-)
	2045	OTHER TAXES AND DUTIES ON COMMODITIES AND SERVICES				
5.	797	Transfer to Reserve Funds/Deposit Accounts				
		O	4,200.00	4,200.00	4,858.59	(+)658.59

Cess of ₹4,858.59 lakh collected under Sikkim Transport Infrastructure Development Funds transferred to public account.

	2052	SECRETARIAT-GENERAL SERVICES				
	090	Secretariat				
6.	10	Finance Department				
		O	1,052.48			
		R (-)	2.82	1,049.66	1,046.06	(-)3.60

Withdrawal of provision of ₹2.82 lakh through re-appropriation/surrender was due to non-receipt of bills.

7.	13	MTFP Report				
		O	10.00			
		R (-)	10.00	...	...	...

The entire amount of ₹10.00 lakh was surrendered in March 2025 due to non-submission of bills.

	2054	TREASURY AND ACCOUNTS ADMINISTRATION				
	095	Directorate of Accounts and Treasuries				
8.	10	Finance Department				
		O	960.79			
		R (-)	12.72	948.07	947.95	(-)0.12

Withdrawal of provision of ₹12.72 lakh made through re-appropriation/surrender was due to non-claims of bills and non-release of leave encashment.

9.	096	Pay and Accounts Offices				
		O	1,848.59			
		R (-)	56.50	1,792.09	1,795.54	(+)3.45

Surrender of provision of ₹56.50 lakh was made in March 2025 due to reduction in staff expenditure. The ultimate excess of ₹3.45 lakh was occurred without any specific reason.

Grant No. 10 Finance contd...

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
						(₹ in lakh)
10.	098	Local Fund Audit				
		O	129.69			
		R (-)	1.45	128.24	128.20	(-)0.04

Withdrawal of provision of ₹1.45 lakh through re-appropriation/surrender was made due to reduction in staff expenditure.

	800	Other Expenditure				
11.	42	Central REcord Keeping Agency Charges				
		O	50.00			
		R (-)	5.77	44.23	44.23	...

Reduction of provision by ₹5.77 lakh through re-appropriation was made due to reduction in staff expenditure.

12.	43	Sikkim Integrated Financial Management System				
		O	179.04			
		R (-)	70.19	108.85	108.85	...

Withdrawal of provision of ₹70.19 lakh through surrender was made in March 2025 due to reduced claims.

	2071	PENSIONS AND OTHER RETIREMENT BENEFITS				
	01	Civil				
13.	101	Superannuation and Retirement Allowances				
		O	63,500.00			
		R (-)	1,418.40	62,081.60	62,081.60	...

Withdrawal of provision of ₹1,418.40 lakh through re-appropriation/ surrender was made due to non-completion of option - 1 pension.

14.	102	Commuted value of Pension				
		O	17,700.00			
		R (-)	3,424.24	14,275.76	14,275.76	...

Surrender of provision of ₹3,424.24 lakh was made due to non-opting of Commuted Value of Pension.

Grant No. 10 Finance contd...

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
						(₹ in lakh)
	104	Gratuities				
15.	60	Payment of Gratuities				
		O	22,000.00			
		R (-)	3,744.74	18,255.26	18,255.26	...

Withdrawal of provision of ₹3,744.74 lakh through surrender was made due to less disposal of pensionary benefits.

16.	105	Family pensions				
		O	17,900.00			
		R (-)	3,491.36	14,408.64	14,408.64	...

Withdrawal of provision by ₹3,491.36 lakh through re-appropriation/ surrender was made due to non-completion of option - 1 pension.

17.	115	Leave Encashment Benefits				
		O	16,500.00			
		R (-)	2,620.94	13,879.06	13,879.06	...

Withdrawal of provision of ₹2,620.94 lakh through surrender was made in March 2025 due to less claim of bills.

	2075	MISCELLANEOUS GENERAL SERVICES				
	103	State Lotteries				
18.	10	Finance Department				
		O	372.35			
		R (-)	30.48	341.87	339.96	(-)1.91

Withdrawal of provision of ₹30.48 lakh through surrender was due to reduction in staff expenditure. The reason for ultimate savings of ₹1.91 lakh was due to non-claim of bills.

	797	Transfer to Reserve Funds/Deposit Accounts				
19.	61	Special Development Fund (Lottery)				
		O	1,000.00	1,000.00	...	(-)1,000.00

The reason for ultimate savings of ₹1,000.00 was due to non-receipt of funds.

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
						(₹ in lakh)
20.	800	Other expenditure				
		O	29,965.13			
		R (-)	27,739.26	2,225.87	2,225.87	...

Withdrawal of provision of ₹27,739.26 lakh through re-appropriation/surrender was made due to non-receipt and non-claim of bills.

	2235	SOCIAL SECURITY AND WELFARE				
	60	Other Social Security and Welfare Programmes				
	104	Deposit Linked Insurance Scheme - Government Provident Fund				
21.	10	Finance Department				
		O	99.00			
		R (-)	83.37	15.63	15.64	(+)0.01

Surrender of provision of ₹83.37 lakh was made in March 2025 due to less claims.

(iv) **Savings mentioned in the note above was mainly counter balanced by excess mainly under :**

	2052	SECRETARIAT-GENERAL SERVICES				
	090	Secretariat				
1.	12	XVI th Finance Commission Visit				
		O	5.00			
		R	50.00	55.00	53.66	(-)1.34

Augmentation of provision by ₹50.00 lakh made through re-appropriation to meet the expenses for ensuing visit of the 16th Finance Commission. The reason for ultimate savings of ₹1.34 lakh was due to less expenditure.

	2071	PENSIONS AND OTHER RETIREMENT BENEFITS				
	01	Civil				
2.	117	Government Contribution of Defined Contribution Pension Scheme				
		O	13,000.00			
		R	1,380.02	14,380.02	14,380.02	...

Augmentation of provision by ₹1,380.02 lakh through re-appropriation was made due to increase in Dearness Allowance and increase in number of regular employees.

Revenue

Charged

(i) **Expenditure of ₹95,359.08 lakh was under the charged. Also ₹2,500.00 lakh was transferred and credited to Reserve funds is detailed below :**

Debitable Major Head	Name of funds	Amount
2048-Appropriation for reduction or avoidance or debt Transfer to Sinking funds	8222-Sinking funds	₹2,000.00 lakh
2075-Transferred to Guarantee Redemption funds	8235-General & other Reserve funds-117-Guarantee Redemption funds	₹500.00 lakh

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

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
					(₹ in lakh)	
	2049	INTEREST PAYMENT				
	01	Interest on Internal Debt				
	200	Interest on Other Internal Debts				
1.	66	NABARD				
		O	*1,432.53*			
		R (-)	*152.60*	*1,279.93*	*1,279.92*	*(-)0.01*

Withdrawal of provision of ₹152.60 lakh through re-appropriation was made due to less payment of interest.

2.	68	UIDF				
		O	*40.63*			
		R (-)	*40.63*	...	...	...

Withdrawal of entire provision of ₹40.63 lakh through re-appropriation was made due to less demand by Ministry of Finance.

	03	Interest on Small Savings,Provident Funds etc				
	108	Interest on Insurance and Pension Fund				
3.	68	Sikkim State Government Employees Group Insurance Scheme				
		O	*720.00*			
		R	*32.60*	*752.60*	*598.08*	*(-)154.52*

Augmentation of provision by ₹32.60 lakh through re-appropriation was made due to increase in number of Group Insurance Scheme subscribers. The reasons for ultimate savings of ₹154.52 lakh was not intimated.

Grant No. 10 Finance contd...

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
					(₹ in lakh)	
	04	Interest on Loans and Advances from Central Government				
	101	Interest on Loans for State/Union Territory Plan Schemes				
4.	69	Block Loans				
		O	*333.53*			
		R (-)	*50.65*	*282.88*	*282.87*	*(-)0.01*

Withdrawal of provision of ₹50.65 lakh through re-appropriation was made due to less demand by Ministry of Finance.

	05	Interest on Reserve Funds				
	105	Interest on General and other Reserve Funds				
5.	60	State Compensatory Afforestation (SCA)				
		O	*1,000.00*			
		R (-)	*250.00*	*750.00*	*750.00*	...

Withdrawal of provision of ₹250.00 lakh through re-appropriation was made due to less demand by Ministry of Finance.

(iii) **Savings mentioned in the note above was mainly counter balanced by excess mainly under :**

	2049	INTEREST PAYMENT				
	01	Interest on Internal Debt				
1.	101	Interest on Market Loans				
		O	*78,335.70*			
		S	*1,179.45*			
		R	*458.05*	*79,973.20*	*79,973.20*	...

Augmentation of provision by ₹1,179.45 lakh made through supplementary demand in February 2025. Further, an additional provision of ₹458.05 lakh was re-appropriated for Repayment of loan.

	04	Interest on Loans and Advances from Central Government				
	103	Interest on Loans for Centrally Sponsored Plan Schemes				
2.	44	Others				
		O	*17.93*			
		R	*3.27*	*21.20*	*21.20*	...

Augmentation of provision by ₹3.27 lakh through re-appropriation was made due to Repayment of loan.

Grant No. 10 Finance contd...

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

Capital

Voted

(i) **Actual expenditure of ₹265.52 lakh under Capital voted Section includes unadjusted abstract contingent bill amounting to ₹19.51 lakh.**

(ii) **Out of savings of ₹406.81 lakh an amount of ₹406.79 was anticipated and surrendered.**

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

4070 CAPITAL OUTLAY ON OTHER ADMINISTRATIVE SERVICES

800 Other expenditure

1. 50	Finance Department				
	O	296.00			
	R (-)	153.26	142.74	142.71	(-)0.03

Withdrawal of provision of ₹153.26 lakh made through surrender in March 2025 due to less claims.

2. 51	Commercial Taxes Division				
	O	241.33			
	R (-)	118.53	122.80	122.80	...

Withdrawal of provision of ₹118.53 lakh was made through surrender in March 2025 due to delay in works.

7610 LOANS TO GOVERNMENT SERVANTS, ETC.

201 House Building Advances

3. 61	House Building Advances to A.I.S. Officers				
	O	125.00			
	R (-)	125.00	...	...	...

The entire provision of ₹125.00 lakh under this sub-head was surrendered in March 2025 due to less claims of loan.

202 Advances for purchase of Motor Conveyances

4. 62	Motor Conveyance to State Govt. Employees				
	O	10.00			
	R (-)	10.00	...	...	...

The entire provision of ₹10.00 lakh under this sub-head was surrendered in March 2025 due to non-claims.

Grant No. 10 Finance contd...

	Head				(₹ in lakh)	
				Total Grant	Actual Expenditure	Excess (+) Savings (-)
	6003	INTERNAL DEBT OF THE STATE GOVERNMENT				
	105	Loans from NABARD				
5.	61	Loan for Rural Infrastructural Development				
		O	...			
		R	9.58	9.58	...	(-)9.58

The entire provision of ₹9.58 lakh was augmented through re-appropriation to meet the expenditure for repayment of loan. The reason for ultimate savings was not intimated.

	6004	LOANS AND ADVANCES FROM THE CENTRAL GOVERNMENT				
	08	Centrally Sponsored Schemes				
	201	House Building Advances				
6.	60	HBA to All India Service Officers				
		O	...			
		R	4.86	4.86	...	(-)4.86

The entire provision of ₹4.86 lakh was augmented through re-appropriation to meet the expenditure for repayment of loans. The reason for ultimate savings was not intimated.

Capital

Charged

(i) **Total expenditure under the Capital Charged section of this grant of ₹41,376.83 lakh was more than the original provision of ₹41,359.21 lakh. Hence, supplementary provision of ₹17.67 lakh made in February 2025 proved necessary.**

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

	6004	LOANS AND ADVANCES FROM THE CENTRAL GOVERNMENT				
	02	Loans for State/Union Territory Plan Schemes				
1.	101	Block Loans				
		O	*372.07*			
		R (-)	*9.88*	*362.19*	*362.18*	*(-)0.01*
	09	Other Loans for States/Union Territory with Legislature Schemes				
2.	101	Block Loans				
		O	*96.52*			
		R (-)	*4.55*	*91.97*	*91.96*	*(-)0.01*

Withdrawal of provision of ₹14.43 lakh made through re-appropriation in the above mentioned two sub-heads in March 2025 was due to less demand.

Grant No. 10 Finance concld...

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

(iii) **Savings mentioned in the note above was mainly counter balanced by excess mainly under :**

6004 LOANS AND ADVANCES FROM THE CENTRAL GOVERNMENT

08 Centrally Sponsored Schemes

201 House Building Advances

1. 60 HBA to All India Service Officers

O	*30.43*	*30.43*	*35.29*	*(+)4.86*

HBA recovered from All India Service Officers transferred to Government of India.

Grant No. 11 Food & Civil Supplies

Section and Major Head		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Savings(-)
		(₹ in thousands)		
REVENUE				
VOTED				
MAJOR HEAD				
2408 - FOOD STORAGE AND WAREHOUSING				
ORIGINAL	43,39,40			
SUPPLEMENTARY	54,17	43,93,57	34,83,10	(-)9,10,47
3456 - CIVIL SUPPLIES				
ORIGINAL	3,61,56			
SUPPLEMENTARY	5,74	3,67,30	3,20,99	(-)46,31
3475 - OTHER GENERAL ECONOMIC SERVICES				
ORIGINAL	3,27,11			
SUPPLEMENTARY	...	3,27,11	3,01,14	(-)25,97
TOTAL VOTED				
Original	**50,28,07**			
Supplementary	**59,91**	**50,87,98**	**41,05,23**	**(-)9,82,75**
Surrendered				**9,43,90**
CAPITAL				
VOTED				
4408 - CAPITAL OUTLAY ON FOOD STORAGE AND WAREHOUSING				
ORIGINAL	1,55,53			
SUPPLEMENTARY	...	1,55,53	95,06	(-)60,47

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

Section and Major Head		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Savings(-)
			(₹ in thousands)	
5475 - CAPITAL OUTLAY ON OTHER GENERAL ECONOMIC SERVICES				
ORIGINAL	85,00			
SUPPLEMENTARY	...	85,00	32,61	(-)52,39
TOTAL VOTED				
Original	**2,40,53**			
Supplementary	**...**	**2,40,53**	**1,27,67**	**(-)1,12,86**
Surrendered				**1,12,82**

Notes and comments

Revenue

Voted

(i) **Actual expenditure of ₹4,105.23 lakh under Revenue section includes unadjusted abstract contingent bill amounting to ₹0.29 lakh.**

(ii) **In view of final savings of ₹982.75 lakh, an amount of ₹943.90 lakh was anticipated and surrendered.**

(iii) **Total expenditure under Revenue section ₹4,105.23 lakh was less than the original provision of ₹5,028.07 lakh. Hence, supplementary provision of ₹59.91 lakh made in February 2025, proved unnecessary.**

(iv) **This is the twelfth year in succession the grant closed with savings. The persistent savings for the last five years are detailed below :**

(₹ in lakh)

Year	**Total Grant**	**Actual Expenditure**	**Savings (-)**
2019-20	**2,587.40**	**2,268.80**	**(-) 318.60**
2020-21	**1,913.00**	**576.24**	**(-) 1,336.76**
2021-22	**2,707.30**	**2,550.26**	**(-) 57.04**
2022-23	**545.48**	**212.54**	**(-) 332.94**
2023-24	**4,386.14**	**3,759.59**	**(-) 626.55**

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

Head				Total Grant	Actual Expenditure	Excess (+) Savings (-)
					(₹ in lakh)	
	2408	FOOD STORAGE AND WAREHOUSING				
	01	Food				
1.	001	Direction and Administration				
		O	3,041.97			
		S	54.17			
		R (-)	183.68	2,912.46	2,893.81	(-)18.65

Augmentation of provision by ₹54.17 lakh made through supplementary demand in February 2025. Withdrawal of provision of ₹183.68 lakh made through re-appropriation/surrender was due to reduction in staff expenditure and non-receipt of funds from the Government of India. Savings occurred due to non-submission of bills and reduction in staff expenditure.

	102	Food Subsidies				
2.	62	Subsidies on Sale of Rice				
		O	1,291.34			
		R (-)	707.98	583.36	583.35	(-)0.01

Withdrawal of provision of ₹707.98 lakh made through surrender was due to non-receipt of Central share to transfer to Single Nodal Agency Sparsh and non-receipt of funds from the Government of India.

	3456	CIVIL SUPPLIES				
	001	Direction and Administration				
3.	60	Sikkim State Consumer Disputes Redressal Commission				
		O	316.27			
		S	5.74			
		R (-)	32.06	289.95	279.12	(-)10.83

Augmentation of provision by ₹5.74 lakh made through supplementary demand in February 2025. Withdrawal of provision of ₹32.06 lakh made through re-appropriation/surrender was due to decrease in consumer cases. Savings occurred due to non-submission of bills.

4.	61	State Food Commission				
		O	45.29			
		R (-)	1.40	43.89	41.86	(-)2.03

Withdrawal of provision of ₹1.40 lakh made through surrender was due to reduction in staff expenditure.

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

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
						(₹ in lakh)
	3475	OTHER GENERAL ECONOMIC SERVICES				
	106	Regulation of Weights and Measures				
5.	60	Establishment				
		O	56.84			
		R (-)	5.18	51.66	51.48	(-)0.18

Withdrawal of provision of ₹5.18 lakh made through re-appropriation/ surrender was due to segregation of budget head.

6.	62	North-East Circle				
		O	183.13			
		R (-)	15.30	167.83	162.75	(-)5.08

Withdrawal of provision of ₹15.30 lakh made through re-appropriation/ surrender was due to reduction in staff expenditure.

7.	63	South-West Circle				
		O	53.67			
		R	0.60	54.27	52.60	(-)1.67

Augmentation of provision by ₹0.60 lakh made through re-appropriation for the salary for newly posted employees.

(v) **Savings mentioned in the note above was mainly counter balanced by excess mainly under :**

	3475	OTHER GENERAL ECONOMIC SERVICES				
	106	Regulation of Weights and Measures				
1.	64	Quality Control Office, Siliguri				
		O	33.47			
		R	1.22	34.69	34.31	(-)0.38

Augmentation of provision by ₹1.22 lakh made through re-appropriation was due to increase in staff expenditure.

Capital

Voted

(i) **Actual expenditure of ₹127.67 lakh under Capital section was less than the original provision of ₹240.53 lakh.**

(ii) **In view of final savings of ₹112.86 lakh an amount of ₹112.82 lakh was surrendered.**

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

Head (₹ in lakh)

				Total Grant	Actual Expenditure	Excess (+) Savings (-)
	4408	CAPITAL OUTLAY ON FOOD STORAGE AND WAREHOUSING				
	02	Storage and Warehousing				
	101	Rural Godown Programmes				
1.	60	Buildings				
		O	109.56			
		R (-)	63.43	46.13	46.12	(-)0.01

Withdrawal of provision of ₹63.43 lakh made through re-appropriation/ surrender was due to non-receipt of bills.

	5475	CAPITAL OUTLAY ON OTHER GENERAL ECONOMIC SERVICES				
	102	Civil Supplies				
2.	01	National Food Security Mission				
		O	85.00			
		R (-)	52.36	32.64	32.61	(-)0.03

Withdrawal of provision of ₹52.36 lakh made through surrender was due to non-completion of the project.

(iv) **Savings mentioned in the note above was mainly counter balanced by excess mainly under :**

	4408	CAPITAL OUTLAY ON FOOD STORAGE AND WAREHOUSING				
	01	Food				
	800	Other expenditure				
1.	44	Head Office Establishment				
		O	45.97			
		R	2.97	48.94	48.94	...

Additional provision of ₹2.97 lakh was made throuhg reappropriation in March 2025, for payment of pending bills.

Grant No. 12 Forestry and Environment

Section and Major Head		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Savings(-)
			(₹ in thousands)	
REVENUE				
VOTED				
MAJOR HEAD				
2045 - OTHER TAXES AND DUTIES ON COMMODITIES AND SERVICES				
ORIGINAL	10,00			
SUPPLEMENTARY	...	10,00	8,50	(-)1,50
2402 - SOIL AND WATER CONSERVATION				
ORIGINAL	46,99,37			
SUPPLEMENTARY	...	46,99,37	33,11,09	(-)13,88,28
2406 - FORESTRY AND WILD LIFE				
ORIGINAL	2,57,41,29			
SUPPLEMENTARY	1,85,62	2,59,26,91	1,96,32,71	(-)62,94,20
3435 - ECOLOGY AND ENVIRONMENT				
ORIGINAL	10,39,91			
SUPPLEMENTARY	...	10,39,91	4,41,67	(-)5,98,24
TOTAL VOTED				
Original	**3,14,90,57**			
Supplementary	**1,85,62**	**3,16,76,19**	**2,33,93,97**	**(-)82,82,22**
Surrendered				**82,44,66**

Grant No. 12 Forestry and Environment contd...

Section and Major Head		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Savings(-)
		(₹ in thousands)		
CAPITAL				
VOTED				
4406 - CAPITAL OUTLAY ON FORESTRY AND WILD LIFE				
ORIGINAL	14,97,68			
SUPPLEMENTARY	...	14,97,68	2,21,46	(-)12,76,22
TOTAL VOTED				
Original	**14,97,68**			
Supplementary	**...**	**14,97,68**	**2,21,46**	**(-)12,76,22**
Surrendered				**12,76,21**

Notes and comments

Revenue

Voted

(i) **Actual expenditure of ₹23,393.97 lakh was under Revenue section.**

(ii) **In view of final savings of ₹8,282.22 lakh, an amount of ₹8,244.66 lakh was anticipated and surrendered.**

(iii) **Total expenditure under revenue was ₹23,393.97 lakh was less than the original provision of ₹31,490.57 lakh. Hence, the supplementary provision of ₹185.62 lakh made in February 2025, proved unnecessary.**

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

Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
			(₹ in lakh)		
2045 OTHER TAXES AND DUTIES ON COMMODITIES AND SERVICES					
1. 797 Transfer to Reserve Funds/Deposit Accounts					
	O	10.00			
	R (-)	1.49	8.51	8.50	(-)0.01

Withdrawal of provision of ₹1.49 lakh was made in March 2025, through surrender, due to reduction in expenditure.

Grant No. 12 Forestry and Environment contd...

Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
					(₹ in lakh)
	2402	SOIL AND WATER CONSERVATION			
	001	Direction and Administration			
2.	13	Forestry and Wildlife Department			
		O 2,105.79			
		R (-) 78.87	2,026.92	2,026.46	(-)0.46

Withdrawal of provision of ₹78.87 lakh was made in March 2025, through surrender/re-appropriation, due to reduction in expenditure.

	102	Soil Conservation			
3.	39	Spring Shed Management Programme(WDC-PMKSY)			
		O 2,056.00			
		R (-) 954.31	1,101.69	1,101.67	(-)0.02

Withdrawal of provision of ₹954.35 lakh was made in March 2025, through surrender/re-appropriation, due to non-receipt of funds from the Government of India.

	789	Special Component Plan for Schedule Castes			
4.	39	Spring Shed Management Programme (WDCPMKSY)			
		O 252.01			
		R (-) 251.99	0.02	...	(-)0.02

Withdrawal of provision of ₹251.99 lakh was made in March 2025, through surrender, due to non-receipt of funds from the Government of India.

	796	Tribal Areas Sub-Plan			
5.	39	Spring Shed Management Programme (WDCPMKSY)			
		O 252.01			
		R (-) 102.55	149.46	149.44	(-)0.02

Withdrawal of provision of ₹102.55 lakh was made in March 2025, through surrender, due to non-receipt of funds from the Government of India.

Grant No. 12 Forestry and Environment contd...

Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
					(₹ in lakh)
	2406	FORESTRY AND WILD LIFE			
	01	Forestry			
6.	001	Direction and Administration			
		O 7,539.44			
		S 185.62			
		R (-) 321.96	7,403.10	7,392.55	(-)10.55

An additional provision of ₹185.62 lakh was made through supplementary grant in February 2025. Withdrawal of provision of ₹321.96 lakh was made in March 2025, through surrender/re-appropriation due to reduction in expenditure. Savings occurred due to non-submission of bills.

	005	Survey and Utilization of Forest Resources			
7.	64	Working Plan Survey			
		O 331.86			
		R (-) 1.49	330.37	330.35	(-)0.02

Withdrawal of provision of ₹1.98 lakh was made in March 2025, through surrender, due to reduction in expenditure.

	013	Statistics			
8.	65	Planning and Statistical Cell			
		O 72.29			
		R (-) 1.95	70.34	70.32	(-)0.02

Withdrawal of provision of ₹1.95 lakh was made in March 2025, through surrender, due to reduction in expenditure.

	101	Forest Conservation, Development and Regeneration			
9.	11	National Afforestation Programme (Green India Mission and Forest Management)			
		O 2,277.95			
		R (-) 917.39	1,360.56	1,360.52	(-)0.04

Grant No. 12 Forestry and Environment contd...

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
						(₹ in lakh)
10.	12	Conservation of Natural Resources and Eco-systems				
		O	0.02	0.02	...	(-)0.02
11.	66	Forest Protection Schemes				
		O	1,937.19			
		R (-)	387.42	1,549.77	1,549.58	(-)0.19
12.	68	Directorate of Eco-Tourism				
		O	43.56			
		R (-)	1.90	41.66	41.63	(-)0.03

Withdrawal of provision of ₹1,306.73 lakh was made in March 2025, through surrender/re-appropriation, in the above mentioned four sub-heads due to non-submission of bills.

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
	102	Social and Farm Forestry				
13.	69	Social Forestry				
		O	629.84			
		R (-)	13.59	616.25	616.20	(-)0.05
14.	70	Farm Forestry				
		O	144.95			
		R (-)	3.05	141.90	141.90	...
15.	71	Plantation Scheme				
		O	16.01			
		R (-)	1.32	14.69	14.58	(-)0.11

Withdrawal of provision of ₹17.96 lakh was made in March 2025, through surrender/re-appropriation, in the above mentioned three sub-heads due to delay in submission of bills.

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
	105	Forest Produce				
16.	08	National Livestock Management Programme				
		O	0.02	0.02	...	(-)0.02

Grant No. 12 Forestry and Environment contd...

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
						(₹ in lakh)
17.	73	Utilisation Circle				
		O	199.87			
		R (-)	6.55	193.32	193.29	(-)0.03

Withdrawal of provision of ₹6.55 lakh was made in March 2025, through surrender, in the above mentioned two sub-heads due to delay in submission of bills.

	02	Environmental Forestry and Wild Life				
18.	110	Wild Life Preservation				
		O	1,603.08			
		R (-)	76.37	1,526.71	1,526.12	(-)0.59

Withdrawal of provision of ₹76.37 lakh was made in March 2025, through surrender/re-appropriation due to delay in submission of bills.

19.	13	Integrated Development of Wild Life Habitats				
		O	1,477.60			
		R (-)	1,196.28	281.32	281.20	(-)0.12

Withdrawal of provision of ₹1,196.28 lakh was made in March 2025, through surrender/re-appropriation due to delay in submission of bills.

20.	112	Public Gardens				
		O	748.99			
		R (-)	16.86	732.13	731.31	(-)0.82

Withdrawal of provision of ₹16.86 lakh was made in March 2025, through surrender due to delay in submission of bills.

	04	Afforestation and Ecology Development				
	103	State Compensatory Afforestation (SCA)				
21.	01	State Authority				
		O	8,000.00			
		R (-)	3,599.94	4,400.06	4,400.00	(-)0.06

Withdrawal of provision of ₹3,599.94 lakh was made in March 2025 due to non-release of funds from the Government of India.

Grant No. 12 Forestry and Environment contd...

Head			(₹ in lakh)		
			Total Grant	Actual Expenditure	Excess (+) Savings (-)
3435	ECOLOGY AND ENVIRONMENT				
03	Environmental Research and Ecological Regeneration				
22. 001	Direction and Administration				
	O	236.59			
	R (-)	6.43	230.16	208.37	(-)21.79

Withdrawal of provision of ₹6.43 lakh was made in March 2025, through surrender due reduction in expenditure. Savings occurred due to non-submission of bills.

101	Conservation Programmes				
23. 12	Conservation of Natural Resources and Eco-systems				
	O	769.53			
	R (-)	307.79	461.74	461.61	(-)0.13

Withdrawal of provision of ₹307.79 lakh was made in March 2025, through surrender/re-appropriation due to non-receipt of Central Share.

(v) **Savings mentioned in the note above was mainly counter balanced by excess mainly under :**

Head			(₹ in lakh)		
			Total Grant	Actual Expenditure	Excess (+) Savings (-)
2406	FORESTRY AND WILD LIFE				
02	Environmental Forestry and Wild Life				
111	Zoological Park				
1. 61	Development of Himalayan Zoological Park				
	O	243.44			
	R	5.69	249.13	249.10	(-)0.03

Augmentation of provision by ₹5.69 lakh was made in March 2025, through re-appropriation to meet the expenditure.

Capital

Voted

(i) **The actual expenditure of ₹221.46 lakh was under Capital section.**

(ii) **In view of the final saving of ₹1,276.22 lakh, an amount of ₹1,276.21 lakh was anticipated and surrendered.**

(iii) **Total expenditure under capital was ₹221.46 lakh, less than the original provision of ₹1,497.68 lakh.**

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

4406 CAPITAL OUTLAY ON FORESTRY AND WILD LIFE

01 Forestry

101 Forest Conservation, Development and Regeneration

1.	11	National Afforestation Programme (National Mission for Green India)				
		O	1,283.39			
		R (-)	1,276.21	7.18	7.17	(-)0.01

Withdrawal of provision by ₹1,276.21 lakh was made in March 2025, through surrender due to non-release of funds from the Government of India.

Appropriation: Governor

Section and Major Head		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Savings(-)
			(₹ in thousands)	
REVENUE				
REVENUE				
CHARGED				
2012 - PRESIDENT,VICE-PRESIDENT/GOVERNOR/ADMINISTRATOR OF UNION TERRITORIES				
ORIGINAL	*11,74,41*			
SUPPLEMENTARY	*30,00*	*12,04,41*	*11,70,94*	*(-)33,47*
2059 - PUBLIC WORKS				
ORIGINAL	*22,99*			
SUPPLEMENTARY	...	*22,99*	*21,96*	*(-)1,03*
2406 - FORESTRY AND WILD LIFE				
ORIGINAL	*20,00*			
SUPPLEMENTARY	...	*20,00*	*19,70*	*(-)30*
2407 - PLANTATIONS				
ORIGINAL	*1,50*			
SUPPLEMENTARY	...	*1,50*	*1,11*	*(-)39*
2515 - OTHER RURAL DEVELOPMENT PROGRAMMES				
ORIGINAL	*50,00*			
SUPPLEMENTARY	...	*50,00*	*50,00*	...
TOTAL CHARGED				
Original	***12,68,90***			
Supplementary	***30,00***	***12,98,90***	***12,63,71***	***(-)35,19***
Surrendered				***35,08***

Notes and comments

Revenue

Charged

(i) **Actual expenditure of ₹1,263.71 lakh under this grant includes unadjusted abstract contingent bill amounting to ₹1.22 lakh.**

(ii) **In view of final sivings of ₹35.19 lakh, an amount of ₹35.08 lakh was anticipated and surrendered.**

(iii) **Total expenditure under the revenue charged, of ₹1,263.71 lakh was less than the original provision of ₹1,268.90 lakh. Hence, supplementary provision of ₹30.00 lakh made in February 2025, proved unnecessary.**

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

Head				Total Appropriation	Actual Expenditure	Excess (+) Savings (-)
					(₹ in lakh)	
	2012	PRESIDENT,VICE-PRESIDENT/GOVERNOR/ADMINISTRATOR OF UNION TERRITORIES				
	03	Governor/Administrator of Union Territories				
1.	090	Secretariat				
		O	*470.68*			
		S	*30.00*			
		R (-)	*7.69*	*492.99*	*492.97*	*(-)0.02*

Augmentation of provision of ₹30.00 lakh was made in February 2025, through supplementary demand. Withdrawal of provision by ₹7.69 lakh made in March 2025, through surrender was due to reduction in office expenditure.

2.	101	Emoluments and allowances of the Governor/Administrator of Union Territories				
		O	*48.00*			
		R (-)	*1.56*	*46.44*	*46.42*	*(-)0.02*

Withdrawal of provision of ₹1.56 lakh was made in March 2025, through surrender due to non-receipt of medical bills.

3.	103	Household Establishment				
		O	*517.48*			
		R (-)	*23.69*	*493.79*	*493.77*	*(-)0.02*

Withdrawal of provision of ₹23.69 lakh made in March 2025 through surrender was due to reduction in staff expenditure.

Appropriation: Governor concld...

	Head			Total Appropriation	Actual Expenditure	Excess (+) Savings (-)
					(₹ in lakh)	
4.	104	Sumptuary Allowances				
		O	*21.00*			
		R (-)	*0.41*	*20.59*	*20.59*	...

Withdrawal of provision of ₹0.41 lakh made in March 2025, through surrender was due to austerity measures.

5.	106	Entertainment Expenses				
		O	*0.25*			
		R (-)	*0.06*	*0.19*	*0.19*	...

Withdrawal of provision of ₹0.06 lakh made in March 2025 through surrender due to austerity measures.

Grant No. 13 Health and Family Welfare

Section and Major Head		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Savings(-)
		(₹ in thousands)		
REVENUE				
VOTED				
MAJOR HEAD				
2059 - PUBLIC WORKS				
ORIGINAL	36,19			
SUPPLEMENTARY	...	36,19	36,18	(-)1
2210 - MEDICAL AND PUBLIC HEALTH				
ORIGINAL	6,71,29,17			
SUPPLEMENTARY	5,73,20	6,77,02,37	6,57,93,00	(-)19,09,37
2211 - FAMILY WELFARE				
ORIGINAL	23,06,35			
SUPPLEMENTARY	...	23,06,35	21,25,22	(-)1,81,13
2216 - HOUSING				
ORIGINAL	39,15			
SUPPLEMENTARY	...	39,15	39,04	(-)11
3454 - CENSUS SURVEYS AND STATISTICS				
ORIGINAL	1,84,58			
SUPPLEMENTARY	...	1,84,58	1,70,89	(-)13,69
3604 - COMPENSATION TO LOCAL BODIES AND PANCHAYATIRAJ INST.				
ORIGINAL	23,12,00			
SUPPLEMENTARY	5,31,14	28,43,14	26,72,14	(-)1,71,00

Grant No. 13 Health and Family Welfare contd…

Section and Major Head		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Savings(-)
			(₹ in thousands)	
TOTAL VOTED				
Original	**7,20,07,44**			
Supplementary	**11,04,34**	**7,31,11,78**	**7,08,36,46**	**(-)22,75,32**
Surrendered				**22,24,55**
CAPITAL				
VOTED				
4210 - CAPITAL OUTLAY ON MEDICAL AND PUBLIC HEALTH				
ORIGINAL	1,10,90,41			
SUPPLEMENTARY	36,07,00	1,46,97,41	1,30,11,82	(-)16,85,59
TOTAL VOTED				
Original	**1,10,90,41**			
Supplementary	**36,07,00**	**1,46,97,41**	**1,30,11,82**	**(-)16,85,59**
Surrendered				**11,85,57**

Notes and comments

Revenue

Voted

(i) **Actual expenditure of ₹70,836.46 lakh under the grant includes unadjusted abstract contingent bill amounting to ₹9.94 lakh.**

(ii) **In view of final savings of ₹2,275.32 lakh, an amount of ₹2,224.55 lakh was anticipated and surrendered.**

(iii) **Total expenditure under revenue ₹70,836.46 lakh, was less than the original provision of ₹72,007.44 lakh. Hence, the supplementary provision of ₹1,104.34 lakh made in February 2025, proved unecessary.**

(iv) **This is the tenth year in succession the grant closed with savings. The persistent savings for the last five years are detailed below :**

(₹ in lakh)

Year	Total Grant	Actual Expenditure	Savings (-)
2019-20	**42,374.86**	**38,830.63**	**(-) 3,544.23**
2020-21	**54,295.12**	**45,973.34**	**(-) 8,321.78**
2021-22	**59,000.83**	**58,293.36**	**(-) 707.47**
2022-23	**63,366.19**	**59,433.44**	**(-) 3,932.75**
2023-24	**13,396.42**	**11,242.41**	**(-) 2,154.01**

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

(₹ in lakh)

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
	2210	MEDICAL AND PUBLIC HEALTH				
	01	Urban Health Services-Allopathy				
	001	Direction and Administration				
1.	60	Establishment				
		O	5,263.65			
		S	73.20			
		R (-)	125.52	5,211.33	5,211.34	(+)0.01

An additional provision of ₹73.20 lakh was made through supplementary grant in February 2025. Withdrawal of provision of ₹125.52 lakh was made in March 2025, through surrender/re-appropriation due to reduction in expenditure.

	104	Medical Stores Depots				
2.	61	Central Health Stores				
		O	5,500.00			
		R (-)	520.00	4,980.00	4,980.00	...

Withdrawal of provision of ₹520.00 lakh was made in March 2025, through surrender/re-appropriation, due to non-utilisation of funds.

Grant No. 13 Health and Family Welfare contd…

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
						(₹ in lakh)
	110	Hospital and Dispensaries				
3.	61	Central Health Stores				
		O	275.51			
		R (-)	0.83	274.68	274.36	(-)0.32
4.	62	S.T.N.M. Hospital, Gangtok				
		O	14,244.07			
		R (-)	210.29	14,033.78	14,032.97	(-)0.81
5.	63	Other Hospitals(PMGY)				
		O	12,930.25			
		R (-)	353.34	12,576.91	12,576.09	(-)0.82
6.	85	CMC of Hospital Equipment - New STNM				
		O	1,600.00			
		R (-)	1.49	1,598.51	1,598.50	(-)0.01

Withdrawal of provision of ₹565.95 lakh was made in March 2025, through re/appropriation surrender, in the above mentioned four sub-heads due to reduction in expenditure.

	800	Other Expenditure				
7.	64	Indigenous System of Medicines				
		O	57.85			
		R (-)	11.69	46.16	46.15	(-)0.01

Withdrawal of provision of ₹11.69 lakh was made in March 2025, through surrender, due to reduction in expenditure.

Grant No. 13 Health and Family Welfare contd…

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
						(₹ in lakh)
	03	Rural Health Services - Allopathy				
8.	101	Health Sub-centres				
		O	2,692.33			
		R (-)	121.34	2,570.99	2,563.94	(-)7.05
9.	103	Primary Health Centres				
		O	3,737.48			
		R (-)	172.72	3,564.76	3,561.79	(-)2.97

Withdrawal of provision of ₹294.06 lakh was made in March 2025, through re/appropriation surrender, in the above mentioned two sub-heads due to reduction in expenditure. The reason for ultimate savings was not intimated.

	05	Medical Education,Training and Research				
	105	Allopathy				
10.	66	Pharmacy College, Sajong				
		O	170.20			
		R (-)	13.12	157.08	156.93	(-)0.15
11.	71	Development of Nursing Services				
		O	239.57			
		R (-)	29.14	210.43	210.35	(-)0.08

Withdrawal of provision of ₹42.26 lakh was made in March 2025, through re-appropriation/surrender, in the above mentioned two sub-heads due to delaly in submission of bills.

	200	Other Systems				
12.	60	Research and Evaluation				
		O	48.01			
		R (-)	13.48	34.53	34.52	(-)0.01

Withdrawal of provision of ₹13.48 lakh was made in March 2025, through surrender, due to non-receipt of funds from Government of India.

Grant No. 13 Health and Family Welfare contd…

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
						(₹ in lakh)
	06	Public Health				
	101	Prevention and control of diseases				
13.	15	National Health Mission including NRHM				
		O	7,183.81			
		R (-)	326.00	6,857.81	6,857.81	...
14.	66	National Vector Borne Disease Control Programme				
		O	199.27			
		R (-)	15.27	184.00	183.14	(-)0.86
15.	67	National Tuberculosis Control Programme				
		O	220.75			
		R (-)	22.26	198.49	198.45	(-)0.04
16.	69	National Leprosy Control Programme				
		O	92.79			
		R (-)	19.60	73.19	73.17	(-)0.02

Withdrawal of provision of ₹383.13 lakh was made in March 2025 in the above mentioned four sub-heads through surrender, due to non-receipt of funds from Government of India.

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
	102	Prevention of food adulteration				
17.	70	Prevention of Food Adulteration				
		O	176.41			
		R (-)	28.22	148.19	147.79	(-)0.40

Withdrawal of provision of ₹28.22 lakh was made in March 2025, through surrender, due to reduction in expenditure.

Grant No. 13 Health and Family Welfare contd…

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
						(₹ in lakh)
	104	Drug control				
18.	71	Drug Cell				
		O	110.59			
		R (-)	15.41	95.18	95.14	(-)0.04
		Withdrawal of provision of ₹15.41 lakh was made in March 2025, through surrender, due to reduction in expenditure.				
	107	Public Health Laboratories				
19.	17	National Mission on Ayush including Mission on Medicinal Plants				
		O	418.73			
		R (-)	21.69	397.04	397.04	...
		Withdrawal of provision of ₹21.69 lakh was made in March 2025, through surrender, due to reduction in expenditure.				
	112	Public Health Education				
20.	72	Health Campaign				
		O	338.66			
		R (-)	40.03	298.63	298.24	(-)0.39
		Withdrawal of provision of ₹40.03 lakh was made in March 2025, through surrender, due to reduction in expenditure.				
	2211	FAMILY WELFARE				
	001	Direction and Administration				
21.	16	Human Resource in Health and Medical Education				
		O	584.15			
		R (-)	34.28	549.87	540.65	(-)9.22
		Withdrawal of provision of ₹34.28 lakh was made in March 2025, through surrender, due to reduction in expenditure. The reason for ultimate savings was not intimated.				
	003	Training				
22.	16	Human Resource in Health and Medical Education				
		O	23.38			
		R (-)	2.38	21.00	20.86	(-)0.14
		Withdrawal of provision of ₹2.38 lakh was made in March 2025, through surrender, due to reduction in expenditure.				

Grant No. 13 Health and Family Welfare contd…

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
			(₹ in lakh)			
	101	Rural Family Welfare Services				
23.	16	Human Resource in Health and Medical Eduction				
		O	1,643.95			
		R (-)	94.70	1,549.25	1,523.12	(-)26.13

Withdrawal of provision of ₹94.70 lakh was made in March 2025, through surrender, due to reduction in staff expenditure. The reason for ultimate savings was not intimated.

	102	Urban Family Welfare Services				
24.	16	Human Resource in Health and Medical Education				
		O	54.87			
		R (-)	14.27	40.60	40.59	(-)0.01

Withdrawal of provision of ₹14.27 lakh was made in March 2025, through surrender, due to reduction in expenditure.

	3454	CENSUS SURVEYS AND STATISTICS				
	02	Surveys and Statistics				
	111	Vital Statistics				
25.	60	Registration of Births and Death				
		O	184.58			
		R (-)	13.62	170.96	170.89	(-)0.07

Withdrawal of provision of ₹13.62 lakh was made in March 2025, through surrender, due to reduction in expenditure.

	3604	COMPENSATION AND ASSIGNMENTS TO LOCAL BODIES AND PANCHAYATI RAJ INSTITUTIONS				
	200	Other Miscellaneous Compensation and Assignments				
26.	60	Grants recommented by 15th Finance Commision				
		O	2,312.00			
		S	531.14			
		R (-)	171.00	2,672.14	2,672.14	...

An additional provision of ₹531.14 lakh was made through supplementary grant in February 2025. Withdrawal of provision by ₹171.00 lakh was made in March 2025, through surrender due to non-receipt of funds from Government of India.

(vi) **Savings mentioned in the note above was mainly counter balanced by excess mainly under :**

Head				Total Grant	Actual Expenditure	Excess (+) Savings (-)
						(₹ in lakh)
	2210	MEDICAL AND PUBLIC HEALTH				
	01	Urban Health Services-Allopathy				
	001	Direction and Administration				
1.	61	State Heath Mechanical Workshop				
		O	954.29			
		R	147.34	1,101.63	1,101.58	(-)0.05

The augmentation of provision of ₹147.34 lakh was made in March 2025, through re-appropriation/surrender, due to increased in staff expenditure.

	110	Hospital and Dispensaries				
2.	86	AMC/Repair of Hospital Equipment- Other Hospital				
		O	500.00			
		R	20.00	520.00	520.00	...

The augmentation of provision of ₹20.00 lakh was made in March 2025, through re-appropriation, to meet the excess expenditure.

Capital

Voted

(i) **The actual expenditure of ₹13,011.82 lakh was under the Capital section.**

(ii) **In view of the final savings of ₹1,685.59 lakh, an amount of ₹1,185.57 lakh was anticipated and surrendered.**

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

	4210	CAPITAL OUTLAY ON MEDICAL AND PUBLIC HEALTH				
	01	Urban Health Services				
	104	Medical Stores Depot				
1.	60	Central Medical Stores				
		O	10.00			
		R (-)	2.92	7.08	7.08	...

Withdrawal of provision of ₹2.92 lakh was made in March 2025, through surrender, due to non-utilisation of funds.

Grant No. 13 Health and Family Welfare contd…

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
						(₹ in lakh)
	110	Hospital and Dispensaries				
2.	44	Head Office Establishment				
		O	2,043.05			
		S	7.00			
		R (-)	80.12	1,969.93	1,969.92	(-)0.01
3.	46	Gyalshing District				
		O	200.91			
		S	100.00			
		R (-)	8.08	292.83	292.82	(-)0.01

An additional provision of ₹107.00 lakh was made through supplementary grant in February 2025 in the above mentioned two sub-heads. Withdrawal of provision of ₹88.20 lakh was made in March 2025, through surrender due to less expenditure.

	04	Public Health				
	107	Public Health Laboratories				
4.	17	National Mission on Aush including Mission on Medicinal Plants				
		O	111.45			
		R (-)	111.45	...	...	...

Withdrawal of entire provision of ₹111.45 lakh was made in March 2025, through surrender, due to non-receipt of funds from Government of India.

	112	Public Health Education				
5.	17	National Mission on Ayush including Mission on Medicinal Plants				
		O	250.00			
		R (-)	115.22	134.78	134.78	...

Withdrawal of provision of ₹115.22 lakh was made in March 2025, through surrender, due to receipt of lesss Central Share.

Grant No. 13 Health and Family Welfare concld…

	Head				(₹ in lakh)	
				Total Grant	Actual Expenditure	Excess (+) Savings (-)
	200	Other Programmes				
6.	18	PM-Ayushman Bharat Healthcare Infrastrcuture Mission				
		O	1,075.00			
		R (-)	867.78	207.22	207.22	...

Withdrawal of provision of ₹867.78 lakh was made in March 2025, through surrender, due to non-receipt of Central Share.

Grant No. 14 Home

Section and Major Head		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Savings(-)
			(₹ in thousands)	
REVENUE				
VOTED				
MAJOR HEAD				
2013 - COUNCIL OF MINISTERS				
ORIGINAL	28,65,74			
SUPPLEMENTARY	10,40,00	39,05,74	38,20,54	(-)85,20
2052 - SECRETARIAT-GENERAL SERVICES				
ORIGINAL	48,44,60			
SUPPLEMENTARY	1,26,00	49,70,60	42,93,12	(-)6,77,48
2055 - POLICE				
ORIGINAL	1,34,93			
SUPPLEMENTARY	...	1,34,93	1,07,10	(-)27,83
2056 - JAILS				
ORIGINAL	14,89,45			
SUPPLEMENTARY	...	14,89,45	14,36,99	(-)52,46
2059 - PUBLIC WORKS				
ORIGINAL	43,00			
SUPPLEMENTARY	...	43,00	8,79	(-)34,21
2070 - OTHER ADMINISTRATIVE SERVICES				
ORIGINAL	14,13,72			
SUPPLEMENTARY	1,04,63	15,18,35	15,02,63	(-)15,72

Grant No. 14 Home contd...

Section and Major Head		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Savings(-)
		(₹ in thousands)		
2075 - MISCELLANEOUS GENERAL SERVICES				
ORIGINAL	23,01			
SUPPLEMENTARY	...	23,01	22,80	(-)21
2235 - SOCIAL SECURITY AND WELFARE				
ORIGINAL	2,26,76			
SUPPLEMENTARY	...	2,26,76	2,07,76	(-)19,00
TOTAL VOTED				
Original	**1,10,41,21**			
Supplementary	**12,70,63**	**1,23,11,84**	**1,13,99,74**	**(-)9,12,10**
Surrendered				**8,94,96**
CAPITAL				
VOTED				
4059 - CAPITAL OUTLAY ON PUBLIC WORKS				
ORIGINAL	11,48,64			
SUPPLEMENTARY	...	11,48,64	9,90,81	(-)1,57,83
4070 - CAPITAL OUTLAY ON OTHER ADMINISTRATIVE SERVICES				
ORIGINAL	10,03,98			
SUPPLEMENTARY	4,78,00	14,81,98	14,16,41	(-)65,57
TOTAL VOTED				
Original	**21,52,62**			
Supplementary	**4,78,00**	**26,30,62**	**24,07,22**	**(-)2,23,40**
Surrendered				**2,07,50**

Notes and comments

Revenue

Voted

(i) **Actual expenditure of ₹11,399.74 lakh under Revenue section includes unadjusted abstract contingent bill amounting to ₹12.71 lakh.**

(ii) **In view of final savings of ₹912.10 lakh, an amount of ₹894.96 lakh was anticipated and surrendered.**

(iii) **The original provision under this grant was ₹11,041.21 lakh and supplementary provision of ₹1,270.63 lakh was made in February 2025.**

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

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
					(₹ in lakh)	
	2013	COUNCIL OF MINISTERS				
	101	Salary of Ministers and Deputy Ministers				
1.	60	Salaries of Chief Minister				
		O	20.20			
		R (-)	1.37	18.83	18.82	(-)0.01
2.	61	Salaries of Ministers				
		O	172.62			
		R (-)	12.96	159.66	159.65	(-)0.01

Withdrawal of provision of ₹14.33 lakh was made in March 2025, through surrender in the above mentioned two sub-heads, due to reduction in staff expenditure.

	102	Sumptuary and other Allowances				
3.	60	Sumptuary and Other Allowances of Chief Minster				
		O	16.00			
		R (-)	3.08	12.92	12.92	...

Grant No. 14 Home contd...

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
					(₹ in lakh)	
4.	61	Sumptuary and Other Allowances of Chief Minister				
		O	120.00			
		R (-)	17.52	102.48	102.48	...

Withdrawal of provision of ₹20.60 lakh was made in March 2025, through surrender, in the above mentioned two sub-heads due to reduction in staff expenditure.

5.	104	Entertainment and Hospitality Expenses				
		O	100.00			
		R (-)	4.98	95.02	95.02	...

Withdrawal of provision of ₹4.98 lakh was made in March 2025, through surrender due to reduction in staff expenditure.

	105	Discretionary grant by Ministers				
6.	61	Discretionary grant by Minister				
		O	60.00			
		R (-)	15.37	44.63	44.62	(-)0.01

Withdrawal of provision of ₹15.37 lakh was made in March 2025, through surrender was due to reduction in staff expenditure

	106	Cabinet Secretariat				
7.	60	Establishment				
		O	489.42			
		R (-)	14.39	475.03	474.91	(-)0.12

Withdrawal of provision of ₹14.39 lakh was made in March 2025, through surrender was due to reduction in staff expenditure.

	108	Tour Expenses				
8.	60	Tour Expenses of Chief Minister				
		O	110.00			
		S	40.00			
		R (-)	0.01	149.99	142.42	(-)7.57

An additional provision of ₹40.00 lakh was made through supplementary grant in February 2025. Withdrawal of provision of ₹0.01 lakh through surrender, was made in March 2025, due to reduction in expenditure. The reason for ultimate savings was not intimated

Grant No. 14 Home contd...

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
						(₹ in lakh)
9.	61	Tour Expenses of Ministers				
		O	16.50			
		R (-)	2.77	13.73	13.73	...

Withdrawal of provision of ₹2.77 lakh was made in March 2025, through surrender due to reduction in staff expenditure

10.	800	Other Expenditure				
		O	261.00			
		R (-)	2.84	258.16	256.87	(-)1.29

Withdrawal of provision of ₹2.84 lakh was made in March 2025, through surrender due to reduction in staff expenditure. The reason for ultimate savings was not intimated.

	2052	SECRETARIAT-GENERAL SERVICES				
	090	Secretariat				
11.	15	Home Department				
		O	3,385.86			
		S	126.00			
		R (-)	285.13	3,226.73	3,224.85	(-)1.88

An additional provision of ₹126.00 lakh was made through supplementary grant in February 2025. Withdrawal of provision of ₹285.13 lakh through surrender, was made in March 2025, due to reduction in expenditure. The reason for ultimate savings was not intimated.

12.	16	Directorate of Prosecution				
		O	60.24			
		R (-)	16.76	43.48	43.46	(-)0.02
13.	44	Head Office Establishment				
		O	898.50			
		R (-)	30.87	867.63	867.13	(-)0.50

Grant No. 14 Home contd...

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
					(₹ in lakh)	
14.	60	Golden Jubilee Celebration of Statehood				
		O	500.00			
		R (-)	341.50	158.50	157.69	(-)0.81

Withdrawal of provision of ₹389.13 lakh was made in March 2025, through surrender in the above mentioned three sub-heads due to reduction in staff expenditure. The reason for ultimate savings was not intimated.

	2055	POLICE				
	116	Forensic Science				
15.	15	Home Department				
		O	134.93			
		R (-)	27.80	107.13	107.10	(-)0.03

Withdrawal of provision of ₹27.80 lakh was made in March 2025, through surrender was due to reduction in staff expenditure.

	2056	JAILS				
	001	Direction and Administration				
16.	61	State Jail, Rongnek				
		O	1,110.97			
		R (-)	32.55	1,078.42	1,077.24	(-)1.18
17.	63	Sub-Jail Namchi				
		O	373.48			
		R (-)	15.99	357.49	357.32	(-)0.17

Withdrawal of provision of ₹48.54 lakh was made in March 2025, through surrender in the above mentioned two sub-heads due to reduction in staff expenditure.

	102	Jail manufactures				
18.	61	State Jail, Rongnek				
		O	5.00	5.00	2.43	(-)2.57

The reason for ultimate savings was not intimated.

Grant No. 14 Home contd...

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
					(₹ in lakh)	
	2059	PUBLIC WORKS				
	01	Office Buildings				
	053	Maintenance and Repairs				
19.	59	Home Department				
		O	43.00			
		R (-)	34.21	8.79	8.79	...

Withdrawal of provision of ₹34.21 lakh was made in March 2025, through surrender due to reduction in staff expenditure.

	2070	OTHER ADMINISTRATIVE SERVICES				
	115	Guest Houses, Government Hostels etc.				
20.	61	Sikkim Guest House, Guwahati				
		O	72.45			
		R (-)	5.66	66.79	66.75	(-)0.04
21.	62	Online Booking System for Sikkim Houses				
		O	10.00			
		R (-)	10.00	...	...	...

Withdrawal of provision of ₹15.66 lakh was made in March 2025, in the above mentioned two sub-heads through surrender due to reduction in staff expenditure.

	2075	MISCELLANEOUS GENERAL SERVICES				
22.	104	Pensions and awards in consideration of distinguished services				
		O	23.01			
		R (-)	0.20	22.81	22.80	(-)0.01

Withdrawal of provision of ₹0.20 lakh was made in March 2025, through surrender, due to reduction in staff expenditure.

Grant No. 14 Home contd...

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

2235 SOCIAL SECURITY AND WELFARE

60 Other Social Security and Welfare Programmes

200 Other Programmes

23. 61	Ex-Gratia Grants to the Battle Casualty Army Personal from Sikkim/Gallantry Awards				
	O	20.00			
	R (-)	19.00	1.00	1.00	...

Withdrawal of provision of ₹19.00 lakh was made in March 2025, through surrender due to reduction in staff expenditure.

Capital

Voted

(i) **Actual expenditure of ₹2,407.22 lakh under Capital section includes unadjusted abstract contingent bill amounting to ₹17.42 lakh.**

(ii) **In view of final savings of ₹223.40 lakh, an amount of ₹207.50 lakh was anticipated and surrendered.**

(iii) **The original provision under this grant was ₹2,152.62 lakh and supplementary provision of ₹478.00 lakh was made in February 2025.**

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

4059 CAPITAL OUTLAY ON PUBLIC WORKS

01 Office Buildings

051 Construction

1. 45	Gangtok District				
	O	998.63			
	R (-)	5.28	993.35	982.93	(-)10.42
2. 47	Mangan District				
	O	0.01	0.01	...	(-)0.01

Grant No. 14 Home concld...

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
						(₹ in lakh)
3.	48	Namchi District				
		O	150.00			
		R (-)	142.11	7.89	7.88	(-)0.01

Withdrawal of provision of ₹147.40 lakh was made in March 2025, through surrender in the above mentioned three sub-heads, due to reduction in staff expenditure.

	4070	CAPITAL OUTLAY ON OTHER ADMINISTRATIVE SERVICES				
	800	Other expenditure				
4.	15	Home Department				
		O	1,003.98			
		S	478.00			
		R (-)	60.11	1,421.87	1,416.41	(-)5.46

An additional provision of ₹478.00 lakh was made through supplementary grant in February 2025 and March 2025. Withdrawal of provision of ₹60.11 lakh through surrender, was made in March 2025, due to reduction in expenditure. The reason for ultimate savings was not intimated.

Grant No. 15 Horticulture

Section and Major Head		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Savings(-)
			(₹ in thousands)	
REVENUE				
VOTED				
MAJOR HEAD				
2401 - CROP HUSBANDRY				
ORIGINAL	1,29,09,40			
SUPPLEMENTARY	5,00	1,29,14,40	1,22,00,62	(-)7,13,78
TOTAL VOTED				
Original	**1,29,09,40**			
Supplementary	**5,00**	**1,29,14,40**	**1,22,00,62**	**(-)7,13,78**
Surrendered				**7,10,52**
CAPITAL				
VOTED				
4401 - CAPITAL OUTLAY ON CROP HUSBANDRY				
ORIGINAL	2,33,00			
SUPPLEMENTARY	...	2,33,00	74,82	(-)1,58,18
TOTAL VOTED				
Original	**2,33,00**			
Supplementary	**...**	**2,33,00**	**74,82**	**(-)1,58,18**
Surrendered				**1,58,18**

Notes and comments

Revenue

Voted

(i) **Actual expenditure of ₹12,200.62 lakh was under Revenue section.**

(ii) **In view of final savings of ₹713.78 lakh, an amount of ₹710.52 lakh was anticipated and surrendered.**

(iii) **Total expenditure under the Revenue section of this grant of ₹12,200.62 lakh was less than the original provision of ₹12,909.40 lakh. Hence, supplementary provision of ₹5.00 lakh made in February 2025 proved unnecessary.**

(iv) **This is the tenth year in succession the grant closed with savings. The persistent savings for the last five years are detailed below :**

(₹ in lakh)

Year	**Total Grant**	**Actual Expenditure**	**Savings(-)**
2019-20	**17,090.57**	**8,626.27**	**(-) 8,464.30**
2020-21	**13,254.84**	**10,295.62**	**(-) 2,959.22**
2021-22	**10,690.56**	**7,719.67**	**(-) 2,970.89**
2022-23	**12,835.31**	**8,681.42**	**(-) 4,153.89**
2023-24	**15,865.41**	**11,612.84**	**(-) 4,252.57**

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

(₹ in lakh)

Head				Total Grant	Actual Expenditure	Excess (+) Savings (-)
	2401	CROP HUSBANDRY				
	001	Direction and Administration				
1.	16	Horticulture Department				
		O	5,903.72			
		R (-)	119.89	5,783.83	5,782.30	(-)1.53

Withdrawal of provision of ₹119.89 lakh was made through surrender/re-appropriation in March 2025 due to reduction in staff expenditure. The reason for savings was non-settlement of bills.

	104	Agricultural Farms				
2.	16	Horticulture Department				
		O	828.73			
		R (-)	55.16	773.57	773.53	(-)0.04

Withdrawal of provision of ₹55.16 lakh was made through surrender/re-appropriation in March 2025 due to reduction in staff expenditure and non-submission of bills.

Grant No. 15 Horticulture contd...

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
					(₹ in lakh)	
	119	Horticulture and Vegetable Crops				
3.	06	Krishonnati Yojana				
		O	3,744.49			
		R (-)	257.47	3,487.02	3,487.03	(+)0.01

Withdrawal of provision of ₹257.47 lakh was made through surrender/re-appropriation in March 2025 due to non-receipt of funds.

4.	66	Himalayan Orchid Centre at Assam Lingzey				
		O	15.00			
		R (-)	1.22	13.78	13.78	...

Withdrawal of provision of ₹1.22 lakh was made through surrender in March 2025 due to reduction in staff expenditure.

	789	Special Component Plan for Schedule Castes				
5.	06	Krishonnati Yojana				
		O	299.61			
		R (-)	31.29	268.32	268.22	(-)0.10

Withdrawal of provision of ₹31.29 lakh was made through surrender in March 2025 due to non-receipt of funds.

	796	Tribal Areas Sub-Plan				
6.	06	Krishonnati Yojana				
		O	2,008.56			
		R (-)	251.68	1,756.88	1,756.88	...

Withdrawal of provision of ₹251.68 lakh was made through surrender/re-appropriation in March 2025 due to non-receipt of funds.

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

(v) **Savings mentioned in the note above was mainly counter balanced by excess mainly under :**

2401 CROP HUSBANDRY

119 Horticulture and Vegetable Crops

1. 62 Fruits

O	93.91			
R	6.21	100.12	98.53	(-)1.59

Augmentation of provision of ₹6.21 lakh was made through re-appropriation in March 2025 due to increase in staff expenditure. The reason for savings of ₹1.59 lakh was non-settlement of medical claims.

Capital

Voted

(i) **Total expenditure under this grant in Capital section ₹74.82 lakh was less than the original provision of ₹233.00 lakh.**

(ii) **In view of final savings of ₹158.18 lakh, the entire amount of ₹158.18 lakh was anticipated and surrendered.**

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

4401 CAPITAL OUTLAY ON CROP HUSBANDRY

104 Agricultural Farms

1. 16 Horticulture Department

O	233.00			
R (-)	158.18	74.82	74.82	...

Withdrawal of provision of ₹158.18 lakh was made through surrender in March 2025 due to non-submission of bills and relocation of construction site.

Grant No. 16 Commerce and Industries

Section and Major Head		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Savings(-)
			(₹ in thousands)	
REVENUE				
VOTED				
MAJOR HEAD				
2407 - PLANTATIONS				
ORIGINAL	8,00,00			
SUPPLEMENTARY	...	8,00,00	8,00,00	...
2851 - VILLAGE AND SMALL INDUSTRIES				
ORIGINAL	82,76,27			
SUPPLEMENTARY	2,47,69	85,23,96	55,59,97	(-)29,63,99
2852 - INDUSTRIES				
ORIGINAL	1,11,00			
SUPPLEMENTARY	...	1,11,00	1,11,00	...
TOTAL VOTED				
Original	**91,87,27**			
Supplementary	**2,47,69**	**94,34,96**	**64,70,97**	**(-)29,63,99**
Surrendered				**31,69,20**
CAPITAL				
VOTED				
4851 - CAPITAL OUTLAY ON VILLAGE AND SMALL INDUSTRIES				
ORIGINAL	2,01,88			
SUPPLEMENTARY	2,00	2,03,88	67,12	(-)1,36,76

Grant No. 16 Commerce and Industries contd…

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

(₹ in thousands)

TOTAL VOTED				
Original	**2,01,88**			
Supplementary	**2,00**	**2,03,88**	**67,12**	**(-)1,36,76**
Surrendered				**1,36,75**

Notes and comments

Revenue

Voted

(i) **Actual expenditure of ₹6,470.97 lakh was under the Revenue section.**

(ii) **In view of final savings of ₹2,963.99 lakh, an amount of ₹3,169.20 lakh was anticipated and surrendered.**

(iii) **Total expenditure under this grant in Revenue section ₹6,470.97 lakh was less than the original provision of ₹9,187.27 lakh. Hence, supplementary provision of ₹247.69 lakh made in February 2025 was not necessary.**

(iv) **This is the tenth year in succession the grant under Revenue section closed with savings. The persistent savings for the last five years are detailed below :**

(₹ in lakh)

Year	Total Grant	Actual Expenditure	Savings (-)
2019-20	**4,396.03**	**4,338.24**	**(-) 57.79**
2020-21	**7,273.35**	**4,302.47**	**(-) 2,970.88**
2021-22	**5,714.73**	**5,334.29**	**(-) 380.44**
2022-23	**7,049.72**	**6,332.97**	**(-) 716.75**
2023-24	**7,434.66**	**6,635.03**	**(-) 799.63**

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

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
					(₹ in lakh)	
	2851	VILLAGE AND SMALL INDUSTRIES				
	001	Direction and Administration				
1.	60	Directorate of Small Scale Industries				
		O	882.52			
		S	52.28			
		R (-)	25.77	909.03	885.63	(-)23.40

Augmentation of provision by ₹52.28 lakh was made through supplementary demand in February 2025. Further, reduction of provision by ₹25.77 lakh was made in March 2025 through surrender due to reduction in staff expenditure and non-submission of bills. The reason for ultimate savings was not intimated.

2.	61	Repayment of Loans contracted by SIDICO				
		O	730.79			
		R (-)	6.19	724.60	724.60	...
3.	63	Ease of doing business				
		O	40.00			
		R (-)	30.23	9.77	9.77	...
4.	64	Sikkim INSPIRES (Integrated Service Provision and Innovations for Rural Economics)				
		O	2,857.00			
		R (-)	2,817.74	39.26	39.26	...

Withdrawal of provision of ₹2,854.16 lakh made in March 2025 through surrender in the above mentioned three sub-heads was due to non-submission of bills.

	003	Training				
5.	61	Branch Training Centres				
		O	1,879.24			
		S	127.66			
		R (-)	160.82	1,846.08	1,834.74	(-)11.34

Augmentation of provision by ₹127.66 lakh was made through supplementary demand in February 2025. Further, reduction of provision of ₹160.82 lakh was made in March 2025 through surrender due to reduction in staff expenditure and non-availability of resources. The reason for ultimate savings was not intimated.

Grant No. 16 Commerce and Industries contd...

Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
					(₹ in lakh)
	102	Small Scale Industries			
6.	65	Hand Made Paper Unit			
		O 43.39			
		R (-) 5.36	38.03	38.03	...

Withdrawal of provision of ₹5.36 lakh was made in March 2025 through surrender due to reduction in staff expenditure.

	200	Other Village Industries			
7.	68	District Industries Centre			
		O 364.58			
		S 67.75			
		R (-) 8.75	423.58	420.74	(-)2.84

Augmentation of provision by ₹67.75 lakh was made through supplementary demand in February 2025. Further, reduction of provision by ₹8.75 lakh was made in March 2025 through surrender due to reduction in staff expenditure and non-submission of bills. The reason for ultimate savings of ₹2.84 lakh was not intimated.

(vi) **Savings mentioned in the note above was mainly counter balanced by excess mainly under :**

	2851	VILLAGE AND SMALL INDUSTRIES			
	102	Small Scale Industries			
1.	66	Other Programmes			
		O 1,072.00			
		R (-) 114.32	957.68	1,200.47	(+)242.79

Withdrawal of provision of ₹114.32 lakh was made through surrender in March 2025 due to surrender of state share of PMFME scheme. The reason for excess under the scheme was not intimated.

Capital

Voted

(i) **Total expenditure under this grant in Capital section ₹67.12 lakh was less than the original provision of ₹201.88 lakh. Hence, supplementary provision of ₹2.00 lakh made in February 2025 proved unnecessary.**

(ii) **In view of final savings of ₹136.76 lakh, an amount of ₹136.75 lakh was anticipated and surrendered.**

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

Head				(₹ in lakh)	
			Total Grant	Actual Expenditure	Excess (+) Savings (-)
	4851	CAPITAL OUTLAY ON VILLAGE AND SMALL INDUSTRIES			
	101	Industrial Estates			
1.	72	Flatted Factory Complex - State Share			
		O 135.00			
		R (-) 135.00	...	...	...

The entire provision of ₹135.00 lakh was surrendered in March 2025 due to non-release of resources.

	200	Other Village Industries			
2.	60	Setting up New DICs			
		O 48.24			
		R (-) 1.46	46.78	46.78	...

Withdrawal of provision of ₹1.46 lakh was made in March 2025 through surrender due to non-submission of bills.

Grant No. 17 Information and Public Relation

Section and Major Head		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Savings(-)
		(₹ in thousands)		
REVENUE				
VOTED				
MAJOR HEAD				
2220 - INFORMATION AND PUBLICITY				
ORIGINAL	18,02,50			
SUPPLEMENTARY	75,00	18,77,50	16,67,97	(-)2,09,53
2251 - SECRETARIAT-SOCIAL SERVICES				
ORIGINAL	27,94			
SUPPLEMENTARY	...	27,94	24,75	(-)3,19
TOTAL VOTED				
Original	**18,30,44**			
Supplementary	**75,00**	**19,05,44**	**16,92,72**	**(-)2,12,72**
Surrendered				**2,02,45**
CAPITAL				
VOTED				
4220 - CAPITAL OUTLAY ON INFORMATION AND PUBLICITY				
ORIGINAL	79,06			
SUPPLEMENTARY	20,35	99,41	44,26	(-)55,15
TOTAL VOTED				
Original	**79,06**			
Supplementary	**20,35**	**99,41**	**44,26**	**(-)55,15**
Surrendered				**54,64**

Notes and comments

Revenue

Voted

(i) **Actual expenditure of ₹1,692.72 lakh under the Revenue section includes unadjusted contingent bill amounting to ₹7.87 lakh.**

(ii) **In view of final savings of ₹212.72 lakh, an amount of ₹202.45 lakh was anticipated and surrendered.**

(iii) **Total expenditure under the Revenue section ₹1,692.72 lakh was less than the original provision of ₹1,830.44 lakh. Hence, supplementary provision of ₹75.00 lakh made in February 2025 was not necessary.**

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

	Head				Total Grant	Actual Expenditure	Excess (+) Savings (-)
							(₹ in lakh)
	2220	INFORMATION AND PUBLICITY					
	01	Films					
	001	Direction and Administration					
1.	60	Establishment					
			O	36.11			
			R (-)	8.21	27.90	27.89	(-)0.01

Withdrawal of provision of ₹8.21 lakh made in March 2025 through surrender/re-appropriation was due to non-submission of bills.

2.	60	Others					
	001	Direction and Administration					
	60	Establishment					
			O	343.75			
			R (-)	28.78	314.97	314.84	(-)0.13

Withdrawal of provision of ₹28.78 lakh was made through surrender in March 2025 due to reduction in staff expenditure.

3.	101	Advertising and Visual Publicity					
			O	111.32			
			R (-)	31.93	79.39	79.07	(-)0.32

Withdrawal of provision of ₹31.93 lakh was made through surrender/re-appropriation in March 2025 due to non-submission of bills.

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

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
						(₹ in lakh)
4.	102	Information Centres				
		O	448.94			
		R (-)	20.66	428.28	422.77	(-)5.51

Withdrawal of provision of ₹20.66 lakh was made through surrender/re-appropriation in March 2025 due to reduction in staff expenditure and non-submission of bills.

	109	Photo Services				
5.	60	Establishment				
		O	69.93			
		R (-)	8.45	61.48	60.92	(-)0.56

Withdrawal of provision of ₹8.45 lakh was made through surrender/re-appropriation in March 2025 due to reduction in staff expenditure.

	110	Publications				
6.	62	Sikkim Herald				
		O	606.87			
		S	75.00			
		R (-)	100.51	581.36	577.64	(-)3.72

Augmentation of provision by ₹75.00 lakh was made through supplementary demand in February 2025. Further, reduction of provision by ₹100.51 lakh was made in March 2025 through surrender/re-appropriation due to non-submission of bills. The savings occurred due to reduction in staff expenditure.

	2251	SECRETARIAT-SOCIAL SERVICES				
	090	Secretariat				
7.	18	Information and Public Relation Department				
		O	27.94			
		R (-)	3.18	24.76	24.75	(-)0.01

Withdrawal of provision of ₹3.18 lakh was made through surrender in March 2025 due to reduction in staff expenditure.

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

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

Capital

Voted

(i) **Total expenditure under this grant in Capital section ₹44.26 lakh was less than the original provision of ₹79.06 lakh. Hence, supplementary provision of ₹20.35 lakh made in February 2025 proved unnecessary.**

(ii) **In view of final savings of ₹55.15 lakh, an amount of ₹54.64 lakh was anticipated and surrendered.**

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

4220 CAPITAL OUTLAY ON INFORMATION AND PUBLICITY

60 Others

052 Machinery and Equipment

1. 44 Head Office Equipment

O	79.06			
S	20.35			
R (-)	54.64	44.77	44.26	(-)0.51

Augmentation of provision by ₹20.35 lakh was made through supplementary demand in February 2025. Further, reduction of provision by ₹54.64 lakh was made in March 2025 through surrender due to non-submission of bills.

Grant No. 18 Information Technology

Section and Major Head		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Savings(-)
			(₹ in thousands)	
REVENUE				
VOTED				
MAJOR HEAD				
2852 - INDUSTRIES				
ORIGINAL	24,89,79			
SUPPLEMENTARY	...	24,89,79	9,97,57	(-)14,92,22
TOTAL VOTED				
Original	**24,89,79**			
Supplementary	**...**	**24,89,79**	**9,97,57**	**(-)14,92,22**
Surrendered				**14,89,48**
CAPITAL				
VOTED				
4859 - CAPITAL OUTLAY ON TELECOMMUNICATION AND ELECTRONIC INDUSTRIES				
ORIGINAL	11,07,41			
SUPPLEMENTARY	...	11,07,41	11,01,84	(-)5,57
TOTAL VOTED				
Original	**11,07,41**			
Supplementary	**...**	**11,07,41**	**11,01,84**	**(-)5,57**
Surrendered				**5,56**

Notes and comments

Revenue

Voted

(i) **Actual expenditure of ₹997.57 lakh under the Revenue section includes unadjusted contingent bill amounting to ₹0.35 lakh. The expenditure was less than the original provision of ₹2,489.79 lakh.**

(ii) **In view of final savings of ₹1,492.22 lakh, an amount of ₹1,489.48 lakh was anticipated and surrendered.**

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

	Head				(₹ in lakh)	
				Total Grant	Actual Expenditure	Excess (+) Savings (-)
	2852	INDUSTRIES				
	07	Telecommunication and Electronic Industries				
	102	Digital India Programme				
1.	50	National e-Vidhan Application				
		O	157.19			
		R (-)	157.19	...	...	...
		The entire provision of ₹157.19 lakh was surrendered in March 2025 due to non-receipt of Central funds.				
2.	51	Check Post Management System				
		O	160.00			
		R (-)	115.06	44.94	44.94	...
3.	52	e-District				
		O	50.00			
		R (-)	35.89	14.11	14.11	...
4.	55	SSL Certificate for State Portal				
		O	4.00			
		R (-)	0.79	3.21	3.20	(-)0.01

Grant No. 18 Information Technology contd...

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
						(₹ in lakh)
5.	56	Development of ACR ,APR and all leave application Software				
		O	29.00			
		R (-)	3.60	25.40	25.40	...

Withdrawal of provision of ₹155.34 lakh made in March 2025 through surrender in the above mentioned four sub-heads was due to non-submission of bills and non-completion of project.

	118	Assistance to Autonomous & Other Bodies				
6.	19	Information Technology Department				
		O	104.35			
		R (-)	4.33	100.02	100.01	(-)0.01

Withdrawal of provision of ₹4.33 lakh was made through surrender in March 2025 due to reduction in staff expenditure and non-submission of bills.

	80	General				
	001	Direction and Administration				
7.	19	Information Technology Department				
		O	837.25			
		R (-)	31.62	805.63	802.91	(-)2.72
8.	20	SIKKIM ISPIRIES (INTEGRATED SERVICE PROVISION AND INNOVATION FOR RURAL ECONOMICS)				
		O	1,148.00			
		R (-)	1,141.00	7.00	6.99	(-)0.01

Withdrawal of provision of ₹1,172.62 lakh made in March 2025 through surrender in the above mentioned two sub-heads was due to pending approval of Planning and Finance Department. The ultimate savings of ₹2.73 lakh was due to non-clearance of bills.

Grant No. 18 Information Technology concld...

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

Capital

Voted

(i) **Total expenditure in Capital section ₹1,101.84 lakh was less than the original provision of ₹1,107.41 lakh.**

(ii) **In view of final savings of ₹5.57 lakh, an amount of ₹5.56 lakh was anticipated and surrendered.**

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

4859 CAPITAL OUTLAY ON TELECOMMUNICATION AND ELECTRONICS INDUSTRIES

01 Telecommunications

800 Other Expenditure

1.	19	Information Technology Department				
		O	32.41			
		R (-)	3.92	28.49	28.49	...
2.	72	Optical Fibre Cable OFC Network ,Soreng				
		O	1,075.00			
		R (-)	1.64	1,073.36	1,073.35	(-)0.01

Withdrawal of provision of ₹5.56 lakh made in March 2025 through surrender in the above mentioned two sub-heads was due to reduction in expenditure.

Grant No. 19 Water Resources

Section and Major Head		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Savings(-)
		(₹ in thousands)		
REVENUE				
VOTED				
MAJOR HEAD				
2702 - MINOR IRRIGATION				
ORIGINAL	39,03,78			
SUPPLEMENTARY	8,99	39,12,77	33,60,94	(-)5,51,83
2711 - FLOOD CONTROL AND DRAINAGE				
ORIGINAL	1			
SUPPLEMENTARY	...	1	...	(-)1
TOTAL VOTED				
Original	**39,03,79**			
Supplementary	**8,99**	**39,12,78**	**33,60,94**	**(-)5,51,84**
Surrendered				**5,46,86**
CAPITAL				
VOTED				
4702 - CAPITAL OUTLAY ON MINOR IRRIGATION				
ORIGINAL	93,63,93			
SUPPLEMENTARY	...	93,63,93	17,01,31	(-)76,62,62
4711 - CAPITAL OUTLAY ON FLOOD CONTROL PROJECTS				
ORIGINAL	4,65,00			
SUPPLEMENTARY	11,00,00	15,65,00	15,64,09	(-)91

Grant No. 19 Water Resources contd…

Section and Major Head		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Savings(-)
			(₹ in thousands)	
TOTAL VOTED				
Original	**98,28,93**			
Supplementary	**11,00,00**	**1,09,28,93**	**32,65,40**	**(-)76,63,53**
Surrendered				**74,02,17**

Notes and comments

Revenue

Voted

(i) **Actual expenditure of ₹3,360.94 lakh under Revenue section includes unadjusted abstract contingent bill amounting to ₹132.43 lakh.**

(ii) **In view of final savings of ₹551.84 lakh an amount of ₹546.86 lakh was anticipated and surrendered.**

(iii) **Total expenditure under the Revenue section of this grant of ₹3,360.94 lakh was less than the original provision of ₹3,903.79 lakh. Hence, supplementary provision of ₹8.99 lakh made in February 2025, proved unnecessary.**

(iv) **This is the tenth year in succession the grant closed with savings. The persistent savings for the last five years are detailed below :**

(₹ in lakh)

Year	Total Grant	Actual Expenditure	Savings (-)
2019-20	**5,328.16**	**4,094.17**	**(-) 1,233.99**
2020-21	**14,569.25**	**5,710.31**	**(-) 8,858.94**
2021-22	**5,891.89**	**5,337.81**	**(-) 554.08**
2022-23	**4,012.17**	**3,761.43**	**(-) 250.74**
2023-24	**7,874.08**	**4,002.45**	**(-) 3,871.63**

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

Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
					(₹ in lakh)
	2702	MINOR IRRIGATION			
	01	Surface Water			
	103	Division Schemes			
1.	60	Original Works			
		O 239.77			
		R (-) 239.77	...	...	...

Withdrawal of entire provision of ₹239.77 lakh made in March 2025 through surrender was due to non-receipt of funds form the Government of India.

	80	General			
	001	Direction and Administration			
2.	20	Irrigation Department			
		O 3,470.73			
		S 8.99			
		R (-) 209.59	3,270.13	3,267.60	(-)2.53

Augmentation of provision of ₹8.99 lakh made through supplementary demand in February 2025. Withdrawal of provision of ₹209.59 lakh made in March 2025 through surrender was due to non-claim of Medical Bills.

3.	60	Irrigation Census-Census of Springs (Central Share)			
		O 8.74			
		R (-) 8.74	...	...	...

Withdrawal of entire provision of ₹8.74 lakh made in March 2025 through surrender was due to non-receipt of Central Funds.

	799	Suspense			
4.	20	Irrigation Department			
		O 20.00			
		R (-) 0.03	19.97	17.56	(-)2.41

Withdrawal of provision of ₹0.03 lakh made in March 2025 through surrender was due to non-claims of bills.

Grant No. 19 Water Resources contd…

Head				(₹ in lakh)	
			Total Grant	Actual Expenditure	Excess (+) Savings (-)
800	Other Expenditure				
5. 64	Rationalisation of Minor Irrigation Statistics (100% CSS)				
	O	134.55			
	R (-)	88.65	45.90	45.88	(-)0.02

Withdrawal of provision of ₹88.65 lakh made in March 2025 through surrender was due to non-receipt of Central funds.

Capital

Voted

(i) **Actual expenditure of ₹3,265.40 lakh was under Capital section.**

(ii) **Total expenditure under the Capital section of this grant ₹3,265.40 lakh was less than the original provision of ₹9,828.93 lakh. Hence, supplementary provision of ₹1,100.00 lakh made in February 2025, proved unnecessary.**

(iii) **In view of final savings of ₹7,663.53 lakh, an amount of ₹7,402.17 lakh was anticipated and surrendered**

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

4702	CAPITAL OUTLAY ON MINOR IRRIGATION				
101	Surface Water				
1. 48	Namchi District				
	O	350.00			
	R (-)	8.49	341.51	341.50	(-)0.01

Withdrawal of provision of ₹8.49 lakh made in March 2025 through surrender due to reduction in expenditure.

2. 62	Pradhan Mantri Krishi Sinchai Yojana-Har Khet ko Pani				
	O	8,677.75			
	R (-)	7,371.36	1,306.39	1,045.65	(-)260.74

Reduction of provision by ₹7,371.36 lakh made through surrender was due to onboarding to SNA Sparsh. Savings occurred due to non-release of fund from the Government of India.

Grant No. 19 Water Resources concld...

Head				Total Grant	Actual Expenditure	Excess (+) Savings (-)
						(₹ in lakh)
	800	Other expenditure				
3.	44	Head Office Establishment				
		O	336.18			
		R (-)	22.01	314.17	314.16	(-)0.01

Withdrawal of provision of ₹22.01 lakh through surrender in March 2025 was due to non-receipt of bills and non-supply by the manufacturer.

Grant No. 20 Judiciary

Section and Major Head		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Savings(-)
			(₹ in thousands)	
REVENUE				
VOTED				
MAJOR HEAD				
2014 - ADMINISTRATION OF JUSTICE				
ORIGINAL	54,92,92			
SUPPLEMENTARY	...	54,92,92	47,42,43	(-)7,50,49
TOTAL VOTED				
Original	**54,92,92**			
Supplementary	**...**	**54,92,92**	**47,42,43**	**(-)7,50,49**
Surrendered				**6,72,96**
REVENUE				
CHARGED				
2014 - ADMINISTRATION OF JUSTICE				
ORIGINAL	*29,86,43*			
SUPPLEMENTARY	*...*	*29,86,43*	*28,51,02*	*(-)1,35,41*
2071 - PENSIONS AND OTHER RETIREMENT BENEFITS				
ORIGINAL	*3,89,52*			
SUPPLEMENTARY	*...*	*3,89,52*	*96,54*	*(-)2,92,98*
TOTAL CHARGED				
Original	***33,75,95***			
Supplementary	***...***	***33,75,95***	***29,47,56***	***(-)4,28,39***
Surrendered				***4,05,83***

Grant No. 20 Judiciary contd...

Section and Major Head		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Savings(-)
			(₹ in thousands)	
CAPITAL				
VOTED				
4070 - CAPITAL OUTLAY ON OTHER ADMINISTRATIVE SERVICES				
ORIGINAL	2,51,93			
SUPPLEMENTARY	...	2,51,93	2,45,55	(-)6,38
TOTAL VOTED				
Original	**2,51,93**			
Supplementary	**...**	**2,51,93**	**2,45,55**	**(-)6,38**
Surrendered				**6,15**
CAPITAL				
CHARGED				
4070 - CAPITAL OUTLAY ON OTHER ADMINISTRATIVE SERVICES				
ORIGINAL	*2,00,04*			
SUPPLEMENTARY	*...*	*2,00,04*	*1,95,50*	*(-)4,54*
TOTAL CHARGED				
Original	***2,00,04***			
Supplementary	***...***	***2,00,04***	***1,95,50***	***(-)4,54***
Surrendered				***4,54***

Notes and comments

Revenue

Voted

(i) **Actual expenditure of ₹4,742.43 lakh under Revenue (voted) section includes unadjusted abstract contingent bill amounting to ₹14.17 lakh.**

(ii) **In view of final savings of ₹750.49 lakh, an amount of ₹672.96 lakh was anticipated and surrendered.**

(iii) **Total expenditure under Revenue (voted) section of ₹4,742.43 lakh was less than the original provision of ₹5,492.92 lakh under the grant.**

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

(₹ in lakh)

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
	2014	ADMINISTRATION OF JUSTICE				
	105	Civil and Session Courts				
1.	45	Gangtok District				
		O	1,401.16			
		R (-)	52.22	1,348.94	1,348.92	(-)0.02
2.	46	Gyalsing District				
		O	603.25			
		R (-)	109.36	493.89	493.86	(-)0.03
3.	47	Mangan District				
		O	493.16			
		R (-)	70.73	422.43	422.21	(-)0.22
4.	48	Namchi District				
		O	1,060.40			
		R (-)	11.21	1,049.19	1,049.19	...
5.	49	Pakyong District				
		O	154.09			
		R (-)	27.81	126.28	126.22	(-)0.06

Grant No. 20 Judiciary contd...

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
						(₹ in lakh)
6.	50	Soreng District				
		O	176.55			
		R (-)	67.21	109.34	109.30	(-)0.04

Withdrawal of provision of ₹338.54 lakh was made in March 2025, through surrender/re-appropriation, in the above mentioned six sub-heads due to curtailment and cancellation of Leave Tour Concession program of judicial officer and non-receipt of bills.

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
	114	Legal Advisors and Counsels				
7.	67	Legal Advisers and Counsels				
		O	1,007.98			
		R (-)	184.54	823.44	746.34	(-)77.10
8.	68	Compensation under the Sikkim Compensation to Victims or their Dependents Scheme, 2011				
		O	100.00			
		R (-)	45.75	54.25	54.25	...
9.	69	Scheme for Para Legal Volunteers in Police Stations for cases pertaining to missing children offences related to children				
		O	7.80			
		R (-)	5.52	2.28	2.28	...

Withdrawal of provision of ₹235.81 lakh was made in March 2025, through surrender, in the above mentioned three sub-heads due to curtailment of tour program, non-release of resources, cancellation of LTC tour program of judicial officer and non-receipt of bills. The reason for ultimate savings was not intimated.

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
	800	Other Expenditure				
10.	70	Judicial Academy				
		O	488.53			
		R (-)	98.61	389.92	389.87	(-)0.05

Withdrawal of provision of ₹98.61 lakh was made in March 2025, through surrender due to reduction in expenditure.

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

Revenue

Charged

(i) **Actual expenditure under the Revenue (charged) section of ₹2,947.56 lakh was less than the original provision of ₹3,375.95 lakh.**

(ii) **In view of final savings of ₹428.39 lakh an amount of ₹405.83 lakh was anticipated and surrendered.**

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

2014 ADMINISTRATION OF JUSTICE

102 High Courts

1. 60 Establishment

O	*2,986.43*			
R (-)	*128.46*	*2,857.97*	*2,851.02*	*(-)6.95*

Withdrawal of provision by ₹128.46 lakh was made in March 2025, through surrender due to reduction in expenditure. The reason for ultimate savings was not intimated.

2071 PENSIONS AND OTHER RETIREMENT BENEFITS

01 Civil

2. 106 Pensionary charges in respect of High Court Judges

O	*389.52*			
R (-)	*277.37*	*112.15*	*96.54*	*(-)15.61*

Withdrawal of provision of ₹277.37 lakh was made in March 2025, through surrender due to reduction in expenditure. The reason for ultimate savings was not intimated.

Capital

Voted

(i) **The actual expenditure of ₹245.55 lakh under Capital (voted) section includes unadjusted abstract contingent bill amounting to ₹18.06 lakh.**

(ii) **In view of the final savings of ₹6.38 lakh, an amount of ₹6.15 lakh was anticipated and surrendered.**

(iii) **Total expenditure under Capital (voted) section of ₹245.55 lakh, was less than the original provision of ₹251.93 lakh.**

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

Head				(₹ in lakh)	
			Total Grant	Actual Expenditure	Excess (+) Savings (-)
4070	CAPITAL OUTLAY ON OTHER ADMINISTRATIVE SERVICES				
800	Other expenditure				
1. 67	Legal Services Authority				
	O	86.06			
	R (-)	3.92	82.14	82.12	(-)0.02
2. 70	Judicial Academy				
	O	23.00			
	R (-)	0.99	22.01	22.00	(-)0.01

Withdrawal of provision of ₹4.91 lakh was made in March 2025, through surrender, in the above mentioned two sub-heads due to reduction in expenditure.

Capital

Charged

(i) **Actual expenditure under the Capital (charged) section ₹195.50 lakh was less than the original provision of ₹200.04 lakh.**

(ii) **In view of final savings of ₹4.54 lakh, the entire amount of ₹4.54 lakh was anticipated and surrendered.**

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

Head				(₹ in lakh)	
			Total Grant	Actual Expenditure	Excess (+) Savings (-)
4070	CAPITAL OUTLAY ON OTHER ADMINISTRATIVE SERVICES				
800	Other expenditure				
1. 35	High Courts (Charged)				
	O	*200.04*			
	R (-)	*4.54*	*195.50*	*195.50*	*...*

Withdrawal of provision by ₹4.54 lakh was made in March 2025, through surrender, due to reduction in expenditure.

Grant No. 21 Labour

Section and Major Head		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Savings(-)
		(₹ in thousands)		
REVENUE				
VOTED				
MAJOR HEAD				
2230 - LABOUR AND EMPLOYMENT				
ORIGINAL	12,56,19			
SUPPLEMENTARY	8,00	12,64,19	10,69,48	(-)1,94,71
TOTAL VOTED				
Original	**12,56,19**			
Supplementary	**8,00**	**12,64,19**	**10,69,48**	**(-)1,94,71**
Surrendered				**1,77,99**
CAPITAL				
VOTED				
4250 - CAPITAL OUTLAY ON OTHER SOCIAL SERVICES				
ORIGINAL	44,47			
SUPPLEMENTARY	...	44,47	39,58	(-)4,89
TOTAL VOTED				
Original	**44,47**			
Supplementary	**...**	**44,47**	**39,58**	**(-)4,89**
Surrendered				**4,76**

Notes and comments

Revenue

Voted

(i) **Actual expenditure of ₹1,069.48 lakh was under Revenue section.**

(ii) **In view of final savings of ₹194.71 lakh, an amount of ₹177.99 lakh was anticipated and surrendered.**

(iii) **Total expenditure under Revenue section was ₹1,069.48 lakh was less than the original provision of ₹1,256.19 lakh. Hence, the supplementary provision of ₹8.00 lakh made in February 2025, proved unecessary.**

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

Head			(₹ in lakh)		
			Total Grant	Actual Expenditure	Excess (+) Savings (-)
2230	LABOUR AND EMPLOYMENT				
01	Labour				
001	Direction and Administration				
1. 60	Establishment				
	O	1,156.19			
	S	8.00			
	R (-)	77.99	1,086.20	1,069.48	(-)16.72

An additional provision of ₹8.00 lakh was made through supplementary grant in February 2025. Withdrawal of provision of ₹77.99 lakh through surrender was made in March 2025, due to reduction in staff expenditure. The reason for ultimate savings was non-submission of bills.

2. 61	Labour Welfare Board				
	O	100.00			
	R (-)	100.00	...	...	...

The entire provision of ₹100.00 lakh was surrendered in March 2025, as the board was not materialised within the current financial year.

Capital

Voted

(i) **Actual expenditure of ₹39.58 lakh was under Capital section.**

(ii) **In view of final savings of ₹4.89 lakh, an amount of ₹4.76 lakh was anticipated and surrendered.**

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

Head			(₹ in lakh) Total Grant	Actual Expenditure	Excess (+) Savings (-)
	4250	CAPITAL OUTLAY ON OTHER SOCIAL SERVICES			
	201	Labour			
1.	01	Labour			
		O 44.47			
		R (-) 4.76	39.71	39.58	(-)0.13

Withdrawal of provision of ₹4.76 lakh made in March 2025, through surrender was due to non-utilisation of funds.

Grant No. 22 Land Revenue and Disaster Management

Section and Major Head		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Savings(-)
		(₹ in thousands)		
REVENUE				
VOTED				
MAJOR HEAD				
2029 - LAND REVENUE				
ORIGINAL	26,93,56			
SUPPLEMENTARY	88,44	27,82,00	26,67,49	(-)1,14,51
2052 - SECRETARIAT-GENERAL SERVICES				
ORIGINAL	7,24,78			
SUPPLEMENTARY	...	7,24,78	6,73,10	(-)51,68
2053 - DISTRICT ADMINISTRATION				
ORIGINAL	48,58,24			
SUPPLEMENTARY	90,95	49,49,19	48,61,70	(-)87,49
2245 - RELIEF ON ACCOUNT OF NATURAL CALAMITIES				
ORIGINAL	6,23,62,47			
SUPPLEMENTARY	18,37,00	6,41,99,47	5,27,78,01	(-)1,14,21,46
TOTAL				
VOTED				
Original	**7,06,39,05**			
Supplementary	**20,16,39**	**7,26,55,44**	**6,09,80,31**	**(-)1,16,75,13**
Surrendered				**1,07,14,25**
CAPITAL				
VOTED				
4059 - CAPITAL OUTLAY ON PUBLIC WORKS				
ORIGINAL	5,08,31,14			
SUPPLEMENTARY	10,10,00	5,18,41,14	15,64,09	(-)5,02,77,05

Section and Major Head		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Savings(-)
			(₹ in thousands)	
4070 - CAPITAL OUTLAY ON OTHER ADMINISTRATIVE SERVICES				
ORIGINAL	2,22,12			
SUPPLEMENTARY	...	2,22,12	1,89,03	(-)33,09
TOTAL VOTED				
Original	**5,10,53,26**			
Supplementary	**10,10,00**	**5,20,63,26**	**17,53,12**	**(-)5,03,10,14**
Surrendered				**5,03,10,12**

Notes and comments

Revenue

Voted

(i) **Actual expenditure of ₹60,980.31 lakh was under the grant including unadjusted abstract contingent bill amounting to ₹4.25 lakh.**

(ii) **In view of final savings of ₹11,675.13 lakh, an amount of ₹10,714.25 lakh was anticipated and surrendered.**

(iii) **Total expenditure under Revenue section ₹60,980.31 lakh was less than the original provision of ₹70,639.05 lakh. Hence, supplementary provision of ₹2,016.39 lakh made in February 2025, proved unnecessary.**

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

Head				Total Grant	Actual Expenditure	Excess (+) Savings (-)
					(₹ in lakh)	
	2029	LAND REVENUE				
1.	001	Direction and Administration				
		O	1,510.61			
		S	87.83			
		R (-)	80.81	1,517.63	1,516.00	(-)1.63

An additional provision of ₹87.83 lakh was made through supplementary grant in February 2025. Withdrawal of provision by ₹80.81 lakh through surrender/re-appropriation, was made in March 2025, due to non-submission of bills. The savings occurred due to reduction in staff expenditure.

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

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
						(₹ in lakh)
	101	Collection Charges				
2.	60	District Collectrate				
		O	1,035.32			
		S	0.61			
		R (-)	18.58	1,017.35	1,017.29	(-)0.06

An additional provision of ₹0.61 lakh was made through supplementary grant in February 2025. Withdrawal of provision by ₹18.58 lakh through surrender, was made in March 2025, due to reduction in staff expenditure.

	103	Land Records				
3.	61	Land Records				
		O	147.63			
		R (-)	13.40	134.23	134.20	(-)0.03

Withdrawal of provision of ₹13.40 lakh was made in March 2025, through surrender due to reduction in staff expenditure.

	2052	SECRETARIAT-GENERAL SERVICES				
	090	Secretariat				
4.	23	Land Revenue Department				
		O	674.78			
		R (-)	1.48	673.30	673.10	(-)0.20

Withdrawal of provision of ₹1.48 lakh was made in March 2025, through surrender, due to reduction in staff expenditure.

5.	25	Digitization of COI/ SSC				
		O	50.00			
		R (-)	50.00	...	...	...

Entire amount of ₹50.00 lakh was made in March 2025 through surrender due to non-receipt of resources.

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

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
						(₹ in lakh)
	2053	DISTRICT ADMINISTRATION				
6.	093	District Establishments				
		O	3,008.29			
		S	89.27			
		R (-)	23.74	3,073.82	3,046.12	(-)27.70

An additional provision of ₹89.27 lakh was made through supplementary grant in February 2025. Withdrawal of provision by ₹23.74 lakh through re-appropriation/surrender was made in March 2025, due to reduction in staff expenditure. The savings occurred due to non-submission of bills.

	094	Other Establishments				
7.	60	Sub-Divisional Establishments				
		O	1,823.74			
		S	1.68			
		R (-)	22.93	1,802.49	1,789.76	(-)12.73

An additional provision of ₹1.68 lakh was made through supplementary grant in February 2025. Withdrawal of provision of ₹22.93 lakh through re-appropriation/surrender was made in March 2025, due to reduction in staff expenditure. The savings occurred due to non-receipt of bills.

	2245	RELIEF ON ACCOUNT OF NATURAL CALAMITIES				
	02	Floods, Cyclones etc				
	101	Gratuitous Relief				
8.	60	Ex-gratia Payment				
		O	1,600.00			
		R (-)	582.08	1,017.92	1,017.93	(+)0.01

Withdrawal of provision of ₹582.08 lakh was made in March 2025, through surrender, due to non-submission of bills. The reason for ultimate excess was not intimated.

9.	106	Repairs and restoration of damaged roads and bridges				
		O	1,000.00			
		R (-)	1,000.00	...	...	...

The entire provision of ₹1,000.00 lakh was surrendered in March 2025, due to non-submission of bills.

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

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
						(₹ in lakh)
	109	Repairs and restoration of damaged water supply, drainage and sewerage works				
10.	62	Restoration of Drinking Water Supply, Drainage of Flood Water				
		O	250.00			
		R (-)	250.00	...	...	...

The entire provision of ₹250.00 lakh was surrendered in March 2025, due to non-submission of bills.

	800	Other Expenditure				
11.	63	Repair and Restoration of Power Houses and Lines				
		O	250.00			
		R (-)	250.00	...	...	...

The entire provision of ₹250.00 lakh was surrendered in March 2025, due to non-submission of bills.

12.	64	Other Works				
		O	4,206.37			
		R (-)	3,192.28	1,014.09	1,014.10	(+)0.01

Withdrawal of provision of ₹3,192.28 lakh was made in March 2025, through surrender, due to non-submission of bills. The reason for ultimate excess was not intimated.

13.	65	Work under Flood/Landslide (NDRF)				
		O	20,545.00			
		R (-)	2,208.50	18,336.50	18,336.48	(-)0.02

Withdrawal of provision of ₹2,208.50 lakh was made in March 2025, through surrender, due to non-submission of bills. The savings was occurred without any specific reason.

14.	66	Capacity Building				
		O	650.00			
		R (-)	164.12	485.88	485.89	(+)0.01

Withdrawal of provision of ₹164.12 lakh was made in March 2025, through surrender due to non-submission of bills.

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

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
						(₹ in lakh)
15.	67	Expansion and Modernisation of Fire Services				
		O	970.90			
		R (-)	77.45	893.45	893.45	...

Withdrawal of provision of ₹77.45 lakh was made in March 2025, through surrender due to non-submission of bills.

	05	State Disaster Response Fund (Calamity Relief Fund)				
16.	101	Transfer to Reserve Funds and Deposit Accounts - Calamity Relief Fund				
		O	28,283.17			
		R (-)	3.00	28,280.17	28,280.17	...

Withdrawal of provision of ₹3.00 lakh was made in March 2025, through surrender due to non-receipt of funds from Government of India.

	08	State Disaster Mitigation Fund				
17.	101	Disaster Mitigation				
		O	3,005.22			
		R (-)	2,751.57	253.65	253.65	...

Withdrawal of provision of ₹2,751.57 lakh was made in March 2025, through surrender due to non-submission of bills.

18.	68	National Glacial lake Outburst Floods (GLOF)				
		O	...			
		S	918.50	918.50	...	(-)918.50

The entire provision of ₹918.50 lakh was made through Supplementary grant in February 2025. The reason for savings was late receipt of guide lines from Government of India for implementation of the project.

	80	General				
	001	Direction and Administration				
19.	60	Establishment				
		O	226.81			
		R (-)	8.19	218.62	218.59	(-)0.03

Withdrawal of provision of ₹8.19 lakh was made in March 2025, through surrender due to reduction in expenditure.

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

	Head			Total Grant	Actual Expenditure	(₹ in lakh) Excess (+) Savings (-)
	102	Management of Natural Disasters, Contingency Plans in Disaster Prone Areas				
20.	65	Expedition to 19 Glacial Lakes				
		O	50.00			
		R (-)	15.75	34.25	34.26	(+)0.01

Withdrawal of provision of ₹15.75 lakh was made in March 2025, through surrender due to non-submision of bills.

Capital

Voted

(i) **Actual expenditure of ₹1,753.12 lakh was under the grant.**

(ii) **In view of final savings of ₹50,310.14 lakh, an amount of ₹50,310.12 lakh was anticipated and surrendered.**

(iii) **Total expenditure under capital ₹1,753.12 lakh was less than the original provision of ₹51,053.26 lakh. Hence, supplementary provision of ₹1,010.00 lakh made in February 2025, proved unnecessary.**

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

	4059	CAPITAL OUTLAY ON PUBLIC WORKS				
	80	General				
	051	Construction				
1.	44	Head Office Establishment				
		O	50,000.00			
		S	1,000.00			
		R (-)	50,000.00	1,000.00	1,000.00	...

An additional provision of ₹1,000.00 lakh was made through supplementary grant in February 2025. Withdrawal of provision by ₹50,000.00 lakh through surrender was made in March 2025, due to non-receipt of funds from Government of India.

2.	46	Gyalshing District				
		O	500.00			
		R (-)	245.90	254.10	254.10	...
3.	49	Pakyong District				
		O	31.14			
		R (-)	31.14	...	...	...

Withdrawal of provision of ₹277.04 lakh was made in March 2025, in the above mentioned two sub-heads through surrender due to less claims and non-receipt of bills.

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

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
						(₹ in lakh)
	4070	CAPITAL OUTLAY ON OTHER ADMINISTRATIVE SERVICES				
	800	Other expenditure				
4.	23	Land Revenue Department				
		O	222.12			
		R (-)	33.08	189.04	189.03	(-)0.01

Withdrawal of provision by ₹33.08 lakh was made in March 2025, through surrender due to delay in supply of required items.

Grant No. 23 Law

Section and Major Head		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Savings(-)
		(₹ in thousands)		
REVENUE				
VOTED				
MAJOR HEAD				
2052 - SECRETARIAT-GENERAL SERVICES				
ORIGINAL	4,48,78			
SUPPLEMENTARY	35,00	4,83,78	4,60,34	(-)23,44
TOTAL VOTED				
Original	**4,48,78**			
Supplementary	**35,00**	**4,83,78**	**4,60,34**	**(-)23,44**
Surrendered				**23,42**
CAPITAL				
VOTED				
4070 - CAPITAL OUTLAY ON OTHER ADMINISTRATIVE SERVICES				
ORIGINAL	46,29			
SUPPLEMENTARY	...	46,29	38,49	(-)7,80
TOTAL VOTED				
Original	**46,29**			
Supplementary	**...**	**46,29**	**38,49**	**(-)7,80**
Surrendered				**7,79**

Notes and comments

Revenue

Voted

(i) **Actual expenditure of ₹460.34 lakh was under Revenue section.**

(ii) **In view of final savings of ₹23.44 lakh,an amount of ₹23.42 lakh was anticipated and surrendered.**

(iii) **Total expenditure under Revenue section of ₹460.34 lakh was less than the original provision of ₹448.78 lakh. Hence, the supplementary provision of ₹35.00 lakh made in February 2025, proved unnecessary.**

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

Head				(₹ in lakh)		
				Total Grant	Actual Expenditure	Excess (+) Savings (-)
	2052	SECRETARIAT-GENERAL SERVICES				
	090	Secretariat				
1.	24	C 20 Conclave				
		O	448.78			
		S	35.00			
		R (-)	23.42	460.36	460.34	(-)0.02

An additional provision of ₹35.00 lakh was made through supplementary grant in February 2025. Withdrawal of provision of ₹23.42 lakh was made in March 2025, due to reduction in expenditure.

Capital

Voted

(i) **Actual expenditure of ₹38.49 lakh was under Capital section.**

(ii) **In view of final savings of ₹7.80 lakh an amount of ₹7.79 lakh was anticipated and surrendered.**

(iii) **Total expenditure under Capital section ₹38.49 lakh, was less than the original provision of ₹46.29 lakh.**

	4070	CAPITAL OUTLAY ON OTHER ADMINISTRATIVE SERVICES				
	800	Other expenditure				
1.	24	Law Department				
		O	46.29			
		R (-)	7.79	38.50	38.49	(-)0.01

Withdrawal of provision of ₹7.79 lakh was made in March 2025 through re-appropriation, due to reduction in expenditure.

Grant No. 24 Legislature

Section and Major Head		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Savings(-)
			(₹ in thousands)	
REVENUE				
VOTED				
MAJOR HEAD				
2011 - PARLIAMENT/STATE/UNION TERRITORY LEGISLATURES				
ORIGINAL	28,01,20			
SUPPLEMENTARY	...	28,01,20	26,94,88	(-)1,06,32
2071 - PENSIONS AND OTHER RETIREMENT BENEFITS				
ORIGINAL	2,89,21			
SUPPLEMENTARY	...	2,89,21	2,89,20	(-)1
TOTAL VOTED				
Original	**30,90,41**			
Supplementary	**...**	**30,90,41**	**29,84,08**	**(-)1,06,33**
Surrendered				**1,06,18**
REVENUE				
CHARGED				
2011 - PARLIAMENT/STATE/UNION TERRITORY LEGISLATURES				
ORIGINAL	*91,32*			
SUPPLEMENTARY	*...*	*91,32*	*88,04*	*(-)3,28*
TOTAL CHARGED				
Original	***91,32***			
Supplementary	***...***	***91,32***	***88,04***	***(-)3,28***
Surrendered				***3,28***

Notes and comments

Grant No. 24 Legislature

Revenue

Voted

(i) **Actual expenditure of ₹2,984.08 lakh under Revenue (voted) section includes unadjusted abstract contingent bill amounting to ₹62.03 lakh.**

(ii) **In view of final savings of ₹106.33 lakh, an amount of ₹106.18 lakh was anticipated and surrendered.**

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

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
						(₹ in lakh)
	2011	PARLIAMENT/STATE/UNION TERRITORY LEGISLATURES				
	02	State/Union Territory Legislatures				
	101	Legislative Assembly				
1.	62	Members				
		O	494.02			
		R (-)	33.88	460.14	460.14	...

Withdrawal of provision by ₹33.88 lakh made through re-appropriation/surrender in March 2025, was due to less receipt of bills.

	103	Legislative Secretariat				
2.	63	Establishment				
		O	2,033.23			
		R (-)	77.45	1,955.78	1,955.67	(-)0.11

Withdrawal of provision of ₹77.45 lakh made through re-appropriation/surrender in March 2025, due to reduction in staff expenditure.

	104	Legislators Hostel				
3.	63	Establishment				
		O	146.95			
		R (-)	9.71	137.24	137.22	(-)0.02

Withdrawal of provision of ₹9.71 lakh made through re-appropriation/surrender in March 2025, was due to non-submission of bills.

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

(iv) **Savings mentioned in the note above was mainly counter balanced by excess mainly under :**

2011 PARLIAMENT/STATE/UNION TERRITORY LEGISLATURES

02 State/Union Territory Legislatures

800 Other Expenditure

1. 65 Other Contributions

O	9.00			
R	14.86	23.86	23.86	...

Augmentation of provision of ₹14.86 lakh through re-appropriation was made in March 2025, due payment of annual membership fee to Commonwealth Parliamentary Association.

Revenue

Charged

(i) **Actual expenditure was ₹88.04 lakh under Revenue (charged) section.**

(ii) **In view of final savings of ₹3.28 lakh, the entire amount of ₹3.28 lakh was anticipated and surrendered.**

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

2011 PARLIAMENT/STATE/UNION TERRITORY LEGISLATURES

02 State/Union Territory Legislatures

101 Legislative Assembly

1. 60 Speaker and Deputy Speaker

O	*91.32*			
R (-)	*19.02*	*72.30*	*88.04*	*(+)15.74*

Withdrawal of provision of ₹19.02 lakh made through surrender in March 2025, was due to non-receipt of bills. The reason for ultimate excess was not intimated.

Grant No. 25 Mines and Geology

Section and Major Head		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Savings(-)
		(₹ in thousands)		
REVENUE				
VOTED				
MAJOR HEAD				
2853 - NON-FERROUS MINING AND METALLURGICAL INDUSTRIES				
ORIGINAL	8,45,46			
SUPPLEMENTARY	86,00	9,31,46	8,61,46	(-)70,00
TOTAL VOTED				
Original	**8,45,46**			
Supplementary	**86,00**	**9,31,46**	**8,61,46**	**(-)70,00**
Surrendered				**9,62**
CAPITAL				
VOTED				
4853 - CAPITAL OUTLAY ON NON-FERROUS MINING AND METALLURGICAL INDUTRIES				
ORIGINAL	87,62			
SUPPLEMENTARY	...	87,62	86,96	(-)66
TOTAL VOTED				
Original	**87,62**			
Supplementary	**...**	**87,62**	**86,96**	**(-)66**
Surrendered				**64**

Notes and comments

Revenue

Voted

(i) **Actual expenditure of ₹861.46 lakh Revenue section under Revenue section includes unadjusted abstract contingent bill amounting to ₹1.57 lakh.**

(ii) **In view of final savings of ₹70.00 lakh an amount of ₹9.62 lakh was anticipated and surrendered.**

(iii) **The original provision was ₹845.46 lakh under Revenue section and supplementary provision of ₹86.00 lakh was made in February 2025.**

(iii) **Saving occurred mainly under :**

Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
				(₹ in lakh)	
2853	NON-FERROUS MINING AND METALLURGICAL INDUSTRIES				
02	Regulation and Development of Mines				
001	Direction and Administration				
1. 60	Establishment				
	O	760.46			
	S	86.00			
	R (-)	9.54	836.92	776.55	(-)60.37

Augmentation of provision of ₹86.00 lakh was made in February 2025 through supplementary demand. Further, withdrawal of provision of ₹9.54 lakh was made in March 2025 through surrender due to non-receipt of bills. Savings occurred due to non-submission of bills.

Grant No. 26 Motor Vehicles

Section and Major Head		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Savings(-)
		(₹ in thousands)		
REVENUE				
VOTED				
MAJOR HEAD				
2041 - TAXES ON VEHICLES				
ORIGINAL	15,65,43			
SUPPLEMENTARY	...	15,65,43	15,97,43	(+)32,00
2052 - SECRETARIAT-GENERAL SERVICES				
ORIGINAL	7,10,11			
SUPPLEMENTARY	...	7,10,11	5,90,31	(-)1,19,80
TOTAL VOTED				
Original	**22,75,54**			
Supplementary	**...**	**22,75,54**	**21,87,74**	**(-)87,80**
Surrendered				**...**
CAPITAL				
VOTED				
4070 - CAPITAL OUTLAY ON OTHER ADMINISTRATIVE SERVICES				
ORIGINAL	68,28			
SUPPLEMENTARY	...	68,28	68,28	...
TOTAL VOTED				
Original	**68,28**			
Supplementary	**...**	**68,28**	**68,28**	**...**
Surrendered				**...**

Notes and comments

Revenue

Voted

(i) **Actual expenditure of ₹2,187.74 lakh under the grant includes unadjusted abstract contingent bill amounting to ₹0.54 lakh.**

(ii) **Out of savings of ₹87.80 lakh, no amount was anticipated for surrender.**

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

Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
					(₹ in lakh)
2052	SECRETARIAT-GENERAL SERVICES				
090	Secretariat				
1. 27	Motor Vehicles Division				
	O	543.11			
	R (-)	94.21	448.90	423.33	(-)25.57

Reduction of provision by ₹94.21 lakh through re-appropriation was due to reduction in staff expenditure. The ultimate savings of ₹25.57 lakh was also due to reduction in staff expenditure.

(iv) **Savings mentioned in the note above was mainly counter balanced by excess mainly under :**

2041	TAXES ON VEHICLES				
101	Collection Charges				
1. 65	Regional Transport Office				
	O	1,565.43			
	R	94.21	1,659.64	1,597.43	(-)62.21

Augmentation of provision of ₹94.21 lakh was made through re-appropriation in March 2025 due to increase in staff expenditure. The ultimate savings of ₹62.21 lakh was due to reduction in staff expenditure.

Grant No. 27 Parliamentary Affairs

Section and Major Head		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Savings(-)
		(₹ in thousands)		
REVENUE				
VOTED				
MAJOR HEAD				
2014 - ADMINISTRATION OF JUSTICE				
ORIGINAL	6,48,85			
SUPPLEMENTARY	...	6,48,85	5,03,00	(-)1,45,85
2052 - SECRETARIAT-GENERAL SERVICES				
ORIGINAL	2,94,77			
SUPPLEMENTARY	...	2,94,77	2,89,37	(-)5,40
2070 - OTHER ADMINISTRATIVE SERVICES				
ORIGINAL	2,40,74			
SUPPLEMENTARY	...	2,40,74	1,02,74	(-)1,38,00
TOTAL VOTED				
Original	**11,84,36**			
Supplementary	**...**	**11,84,36**	**8,95,11**	**(-)2,89,25**
Surrendered				**2,89,19**
REVENUE				
CHARGED				
2062 - VIGILANCE				
ORIGINAL	*5,07,72*			
SUPPLEMENTARY	*50*	*5,08,22*	*5,08,18*	*(-)4*
TOTAL CHARGED				
Original	***5,07,72***			
Supplementary	***50***	***5,08,22***	***5,08,18***	***(-)4***
Surrendered				***2***

Grant No. 27 Parliamentary Affairs

Section and Major Head		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Savings(-)
		(₹ in thousands)		
CAPITAL				
VOTED				
4070 - CAPITAL OUTLAY ON OTHER ADMINISTRATIVE SERVICES				
ORIGINAL	42,20			
SUPPLEMENTARY	...	42,20	33,18	(-)9,02
TOTAL VOTED				
Original	**42,20**			
Supplementary	**...**	**42,20**	**33,18**	**(-)9,02**
Surrendered				**9,02**
CHARGED				
4070 - CAPITAL OUTLAY ON OTHER ADMINISTRATIVE SERVICES				
ORIGINAL	*9,00*			
SUPPLEMENTARY	*...*	*9,00*	*8,98*	*(-)2*
TOTAL CHARGED				
Original	***9,00***			
Supplementary	***...***	***9,00***	***8,98***	***(-)2***
Surrendered				***2***

Notes and comments

Revenue

Voted

(i) **Actual expenditure of ₹895.11 lakh was under Revenue (voted) section.**

(ii) **In view of final savings of ₹289.25 lakh, an amount of ₹289.19 lakh was anticipated and surrendered.**

(iii) **Total expenditure under Revenue (voted) section ₹895.11 lakh was less than the original provision of ₹1,184.36 lakh.**

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

	Head			(₹ in lakh)		
				Total Grant	Actual Expenditure	Excess (+) Savings (-)
	2014	ADMINISTRATION OF JUSTICE				
	114	Legal Advisors and Counsels				
1.	24	Law Department				
		O	648.85			
		R (-)	145.84	503.01	503.00	(-)0.01

Withdrawal of provision of ₹145.84 lakh was made in March 2025, through surrender/re-appropriation, due to reduction in staff expenditure.

	2052	SECRETARIAT-GENERAL SERVICES				
	090	Secretariat				
2.	31	Legal Legislative and Parliamentary Affairs Department				
		O	294.77			
		R (-)	5.39	289.38	289.37	(-)0.01

Withdrawal of provision of ₹5.39 lakh was made in March 2025, through surrender/re-appropriation, due to reduction in staff expenditure.

	2070	OTHER ADMINISTRATIVE SERVICES				
	001	Direction and Administration				
3.	63	Sikkim State Human Right Commission				
		O	240.74			
		R (-)	137.96	102.78	102.74	(-)0.04

Withdrawal of provision of ₹137.96 lakh was made in March 2025, through surrender, due to austerity measures adopted by the commission and reduction in staff expenditure.

Capital

Voted

(i) **Actual expenditure of ₹33.18 lakh was under Capital (voted) secton.**

(ii) **In view of final savings of ₹9.02 lakh, the entire amount of ₹9.02 lakh was anticipated and surrendered.**

(iii) **Total expenditure under capital ₹33.18 lakh, was less than the original provision of ₹42.20 lakh.**

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

(₹ in lakh)

Head				Total Grant	Actual Expenditure	Excess (+) Savings (-)
	4070	CAPITAL OUTLAY ON OTHER ADMINISTRATIVE SERVICES				
	800	Other expenditure				
1.	31	Chief Information Commission				
		O	28.14			
		R (-)	2.77	25.37	25.38	(+)0.01

Withdrawal of provision by ₹2.77 lakh was made through surrender in March 2025, due to less purchase of computers.

2.	61	Law Commission				
		O	8.06			
		R (-)	6.09	1.97	1.97	...

Withdrawal of provision by ₹6.09 lakh was made through surrender in March 2025, due to less purchase of computer.

Grant No. 28 Personnel

Section and Major Head		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Savings(-)
		(₹ in thousands)		
REVENUE				
VOTED				
MAJOR HEAD				
2052 - SECRETARIAT-GENERAL SERVICES				
ORIGINAL	17,05,67			
SUPPLEMENTARY	7,54	17,13,21	14,10,67	(-)3,02,54
2070 - OTHER ADMINISTRATIVE SERVICES				
ORIGINAL	3,31,18			
SUPPLEMENTARY	...	3,31,18	2,88,40	(-)42,78
TOTAL VOTED				
Original	**20,36,85**			
Supplementary	**7,54**	**20,44,39**	**16,99,07**	**(-)3,45,32**
Surrendered				**3,44,17**
CAPITAL				
VOTED				
4070 - CAPITAL OUTLAY ON OTHER ADMINISTRATIVE SERVICES				
ORIGINAL	1,11,62			
SUPPLEMENTARY	...	1,11,62	91,24	(-)20,38
TOTAL VOTED				
Original	**1,11,62**			
Supplementary	**...**	**1,11,62**	**91,24**	**(-)20,38**
Surrendered				**20,36**

Notes and comments

Revenue

Voted

(i) **Actual expenditure of ₹1,699.07 lakh under the Revenue section includes unadjusted contingent bill amounting to ₹64.24 lakh.**

(ii) **In view of final savings of ₹345.32 lakh, an amount of ₹344.17 lakh was anticipated and surrendered.**

(iii) **Total expenditure under the Revenue section of this grant ₹1,699.06 lakh was less than the original provision of ₹2,036.85 lakh. Hence, supplementary provision of ₹7.54 lakh made in February 2025, proved unnecessary.**

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

(₹ in lakh)

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
	2052	SECRETARIAT-GENERAL SERVICES				
	090	Secretariat				
1.	29	Department of Personnel AR & Training				
		O	937.63			
		S	0.69			
		R (-)	56.59	881.73	881.37	(-)0.36

Augmentation of provision by ₹0.69 lakh was made through supplementary demand in February 2025. Further, reduction of provision by ₹56.59 lakh was made in March 2025 through surrender due to reduction in staff expenditure.

2.	45	Chief information Commission				
		O	426.35			
		S	4.92			
		R (-)	63.26	368.01	367.24	(-)0.77

Augmentation of provision by ₹4.92 lakh was made through supplementary demand in February 2025. Further, reduction of provision by ₹63.26 lakh was made in March 2025 through surrender due to reduction in staff expenditure.

Grant No. 28 Personnel contd…

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
					(₹ in lakh)	
3.	46	Administrative Reform Commission				
		O	241.69			
		S	1.93			
		R (-)	81.54	162.08	162.05	(-)0.03

Augmentation of provision by ₹1.93 lakh was made through supplementary demand in February 2025. Further, reduction of provision by ₹81.54 lakh was made in March 2025 through surrender due to reduction in staff expenditure and non-submission of bills.

4.	47	Law department				
		O	100.00			
		R (-)	100.00	...	...	...

The entire provision of ₹100.00 lakh under this head was surrendered in March 2025 due to non-formation of the Retired Employees Welfare Board.

	2070	OTHER ADMINISTRATIVE SERVICES				
	003	Training				
5.	30	Department of Personnel				
		O	165.00			
		R (-)	29.69	135.31	135.31	...
6.	44	Accounts and Administrative Training Institute				
		O	166.17			
		R (-)	13.08	153.09	153.09	...

Withdrawal of provision of ₹42.77 lakh was made through surrender in March 2025 in the above mentioned two sub-heads due to non-submission of bills.

Capital

Voted

(i) **Actual expenditure under this grant in Capital section ₹91.24 lakh includes unadjusted contingent bill amounting to ₹10.00 lakh.**

(ii) **In view of final savings of ₹20.38 lakh, an amount of ₹20.36 lakh was anticipated and surrendered.**

(iii) **Total expenditure under Capital section ₹91.24 lakh was less than the original provision of ₹111.62 lakh.**

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

	Head			(₹ in lakh)		
				Total Grant	Actual Expenditure	Excess (+) Savings (-)
	4070	CAPITAL OUTLAY ON OTHER ADMINISTRATIVE SERVICES				
	800	Other expenditure				
1.	32	Administrative Reforms Commission				
		O	20.35			
		R (-)	20.35	…	...	…

The entire provision of ₹20.35 lakh under this head was surrendered in March 2025 due to reduction in staff expenditure.

Grant No. 29 Planning and Development

Section and Major Head		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Savings(-)
			(₹ in thousands)	
REVENUE				
VOTED				
MAJOR HEAD				
2575 - OTHER SPECIAL AREAS PROGRAMMES				
ORIGINAL	41,10,00			
SUPPLEMENTARY	...	41,10,00	10,00	(-)41,00,00
3451 - SECRETARIATE-ECONOMIC SERVICES				
ORIGINAL	67,50,38			
SUPPLEMENTARY	11,50	67,61,88	24,94,60	(-)42,67,28
3454 - CENSUS SURVEYS AND STATISTICS				
ORIGINAL	11,68,85			
SUPPLEMENTARY	13,00	11,81,85	10,63,46	(-)1,18,39
TOTAL VOTED				
Original	**1,20,29,23**			
Supplementary	**24,50**	**1,20,53,73**	**35,68,06**	**(-)84,85,67**
Surrendered				**84,66,56**
CAPITAL				
VOTED				
4575 - CAPITAL OUTLAY ON OTHER SPECIAL AREAS PROGRAMMES				
ORIGINAL	47,00,00			
SUPPLEMENTARY	1,40,20	48,40,20	36,98,23	(-)11,41,97

Grant No. 29 Planning and Development contd…

Section and Major Head		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Savings(-)
			(₹ in thousands)	
5475 - CAPITAL OUTLAY ON OTHER GENERAL ECONOMIC SERVICES				
ORIGINAL	59,64			
SUPPLEMENTARY	21,40	81,04	80,83	(-)21
TOTAL VOTED				
Original	**47,59,64**			
Supplementary	**1,61,60**	**49,21,24**	**37,79,05**	**(-)11,42,19**
Surrendered				**90,37**

Notes and comments

Revenue

Voted

(i) **Actual expenditure of ₹3,568.06 lakh under Revenue section includes unadjusted abstract contingent bill amounting to ₹144.11 lakh.**

(ii) **In view of final savings of ₹8,485.67 lakh, an amount of ₹8,466.56 lakh was anticipated and surrendered.**

(iii) **Total expenditure under Revenue section ₹3,568.06 lakh was less than the original provision of ₹12,029.23 lakh. Hence, supplementary provision of ₹24.50 lakh made in February 2025 was not necessary.**

(iv) **This is the tenth year in succession the grant closed with savings. The persistent savings for the last five years are detailed below :**

(₹ in lakh)

Year	**Total Grant**	**Actual Expenditure**	**Savings (-)**
2019-20	**1,838.33**	**1,567.68**	**(-) 270.65**
2020-21	**1,882.09**	**1,567.19**	**(-) 314.90**
2021-22	**1,999.62**	**1,635.39**	**(-) 364.23**
2022-23	**2,285.49**	**2,099.63**	**(-) 185.86**
2023-24	**2,779.03**	**1,704.80**	**(-) 1,074.23**

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

Head			(₹ in lakh) Total Grant	Actual Expenditure	Excess (+) Savings (-)
	2575	OTHER SPECIAL AREAS PROGRAMMES			
	06	Development of Border Areas			
1.	101	Border area Development Programmes			
		O 4,110.00			
		R (-) 4,100.00	10.00	10.00	...

Withdrawal of provision of ₹4,100.00 lakh was made in March 2025 through surrender, due to non-receipt of Central share.

	3451	SECRETARIATE-ECONOMIC SERVICES			
	090	Secretariat			
2.	30	Planning & Development Department			
		O 1,588.38			
		S 11.50			
		R (-) 29.33	1,570.55	1,568.08	(-)2.47

An additional provision of ₹11.50 lakh was made through supplementary grant in February 2025. Withdrawal of provision of ₹29.33 lakh was made through surrender in March 2025, due to reduction inexpenditure. The savings occurred due to reduction in staff expenditure.

3.	31	Sikkim INSPIRES (Integrated Service Provision and Innovation for Rural Economies)			
		O 5,162.00			
		R (-) 4,235.46	926.54	926.51	(-)0.03

Withdrawal of provision of ₹4,235.46 lakh made in March 2025 through surrender, was due to non-receipt of Central share.

	3454	CENSUS SURVEYS AND STATISTICS			
	02	Surveys and Statistics			
4.	112	Economic Advice and Statistics			
		O 379.45			
		S 5.00			
		R (-) 24.43	360.02	359.75	(-)0.27

An additional provision of ₹5.00 lakh was made through supplementary grant in February 2025. Withdrawal of provision of ₹24.43 lakh was made through surrender in March 2025, due to reduction in expenditure.

Grant No. 29 Planning and Development contd...

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
						(₹ in lakh)
	201	National Sample Survey Organisation (50 50% CSS)				
5.	48	Support for Statistical Strengtheing (State Share)				
		O	100.00			
		R (-)	1.67	98.33	83.09	(-)15.24
		Withdrawal of provision by ₹1.67 lakh made in March 2025 through surrender, was due to reduction in expenditure. The savings occurred due to non-submission of bills.				
	205	State Statistical Agency				
6.	60	State Income Unit				
		O	124.41			
		R (-)	12.60	111.81	111.81	...
7.	61	District Statistical Offices				
		O	177.66			
		R (-)	6.49	171.17	171.07	(-)0.10
8.	62	Public Finance Unit				
		O	102.60			
		S	8.00			
		R (-)	3.57	107.03	106.05	(-)0.98
9.	63	Monitoring and Evaluation Cell				
		O	159.09			
		R (-)	32.93	126.16	126.16	...
10.	66	Survey of Hotels in Sikkim				
		O	20.00			
		R (-)	20.00	...	...	...

An additonal provision of ₹8.00 lakh was made through Supplementary grant in February 2025. Further, withdrawal of provision of ₹75.59 lakh was made in March 2025 through surrender, in the above mentioned five sub-heads due to reduction in expenditure. Savings occurred due to return of the bills by Pay and Accounts Office at the end of the year.

Capital

Voted

(i) **Actual expenditure of ₹3,779.05 lakh was under Capital section.**

(ii) **In view of final savings of ₹1,142.19 lakh an amount of ₹90.37 lakh was anticipated and surrendered.**

(iii) **Total expenditure under Capital section ₹3,779.05 lakh, was less than the original provision of ₹4,759.64 lakh. Hence, supplementary provision of ₹161.60 lakh made in February 2025, proved unnecessary.**

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

Head				Total Grant	Actual Expenditure	Excess (+) Savings (-)
						(₹ in lakh)
	4575	CAPITAL OUTLAY ON OTHER SPECIAL AREAS PROGRAMMES				
	06	Border Area Development				
1.	101	Border Area Development Programmes				
		O	4,700.00			
		S	140.20			
		R (-)	90.18	4,750.02	3,698.23	(-)1,051.79

An additional provision of ₹140.20 lakh was made through supplementary grant in February 2025. Withdrawal of provision of ₹90.18 lakh was made through surrender in March 2025, due to reduction in expenditure. The savings occurred due to less receipt of anticipated Central share.

Grant No. 30 Police

Section and Major Head		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Savings(-)
		(₹ in thousands)		
REVENUE				
VOTED				
MAJOR HEAD				
2055 - POLICE				
ORIGINAL	6,08,84,91			
SUPPLEMENTARY	7,26	6,08,92,17	5,76,30,13	(-)32,62,04
2059 - PUBLIC WORKS				
ORIGINAL	30,00			
SUPPLEMENTARY	...	30,00	48,78	(+)18,78
2070 - OTHER ADMINISTRATIVE SERVICES				
ORIGINAL	20,75,71			
SUPPLEMENTARY	...	20,75,71	19,41,53	(-)1,34,18
2216 - HOUSING				
ORIGINAL	60,00			
SUPPLEMENTARY	...	60,00	59,94	(-)6
TOTAL VOTED				
Original	**6,30,50,62**			
Supplementary	**7,26**	**6,30,57,88**	**5,96,80,38**	**(-)33,77,50**
Surrendered				**33,77,37**
CAPITAL				
VOTED				
4055 - CAPITAL OUTLAY ON POLICE				
ORIGINAL	8,27,15			
SUPPLEMENTARY	90,50	9,17,65	9,17,11	(-)54

Grant No. 30 Police contd...

Section and Major Head		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Savings(-)
		(₹ in thousands)		
4059 - CAPITAL OUTLAY ON PUBLIC WORKS				
ORIGINAL	45,00			
SUPPLEMENTARY	...	45,00	45,00	...
4070 - CAPITAL OUTLAY ON OTHER ADMINISTRATIVE SERVICES				
ORIGINAL	30,00			
SUPPLEMENTARY	...	30,00	30,00	...
TOTAL VOTED				
Original	**9,02,15**			
Supplementary	**90,50**	**9,92,65**	**9,92,11**	**(-)54**
Surrendered				**...**

Notes and comments

Revenue

Voted

(i) **Actual expenditure of ₹59,680.38 lakh under the Revenue section includes unadjusted contingent bill amounting to ₹12.14 lakh.**

(ii) **In view of the final savings of ₹3,377.50 lakh, an amount of ₹3,377.37 lakh was anticipated and surrendered.**

(iii) **Total expenditure under the Revenue section ₹59,680.38 lakh was less than the original provision of ₹63,050.62 lakh. Hence, supplementary provision of ₹7.26 lakh made in February 2025, proved unnecessary.**

(iv) **This is the eleventh year in succession the grant under Revenue section closed with savings. The persistent savings for the last five years are detailed below :**

(₹ in lakh)

Year	Total Grant	Actual Expenditure	Savings (-)
2019-20	**52,574.30**	**47,356.09**	**(-) 2,267.80**
2020-21	**49,897.21**	**45,776.67**	**(-) 4,120.54**
2021-22	**51,379.26**	**49,688.81**	**(-) 1,690.45**
2022-23	**57,281.13**	**54,720.78**	**(-) 2,560.35**
2023-24	**58,909.49**	**54,658.39**	**(-) 4,251.10**

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

Head				Total Grant	Actual Expenditure	Excess (+) Savings (-)
						(₹ in lakh)
	2055	POLICE				
	001	Direction and Administration				
1.	60	Director General of Police				
		O	1,922.28			
		R (-)	398.53	1,523.75	1,523.67	(-)0.08
2.	61	Purchase of Uniform and other items				
		O	898.50			
		R (-)	255.84	642.66	642.64	(-)0.02
3.	63	Setting up of Anti-Narcotic Cell				
		O	5.50			
		R (-)	0.85	4.65	4.64	(-)0.01
4.	64	Special Investigation Fund				
		O	20.00			
		R (-)	17.99	2.01	2.00	(-)0.01

Withdrawal of provision of ₹673.21 lakh made in March 2025 through surrender/re-appropriation in the above mentioned four sub-heads was due to reduction in staff expenditure and non-submission of bills.

	003	Education and Training				
5.	61	Police Training Centre				
		O	112.16			
		R (-)	4.70	107.46	107.44	(-)0.02
6.	62	Police Training Centre at Yangang				
		O	427.37			
		R (-)	11.96	415.41	415.40	(-)0.01

Withdrawal of provision of ₹16.66 lakh made in March 2025 through surrender in the above mentioned two sub-heads was due to reduction in staff expenditure and non-submission of bills.

Grant No. 30 Police contd...

	Head			(₹ in lakh)		
				Total Grant	Actual Expenditure	Excess (+) Savings (-)
	101	Criminal Investigation and Vigilance				
7.	62	Intelligence Branch				
		O	3,694.29			
		S	3.15			
		R (-)	78.09	3,619.35	3,619.31	(-)0.04

Augmentation of provision by ₹3.15 lakh was made through supplementary demand in February 2025. Further, reduction of provision by ₹78.09 lakh was made in March 2025 through surrender due to reduction in staff expenditure.

8.	63	Crime Investigation Branch				
		O	1,527.60			
		R (-)	89.21	1,438.39	1,438.31	(-)0.08

Withdrawal of provision of ₹89.21 lakh was made through surrender/re-appropriation in March 2025 due to reduction in staff expenditure and non-receipt of funds.

	104	Special Police				
9.	64	Sikkim Armed Police				
		O	9,363.23			
		R (-)	375.05	8,988.18	8,988.15	(-)0.03

Withdrawal of provision of ₹375.05 lakh was made through surrender in March 2025 due to reduction in staff expenditure and non-submission of bills.

10.	65	India Reserve Battalion				
		O	7,066.30			
		R (-)	555.57	6,510.73	6,510.77	(+)0.04

Withdrawal of provision of ₹555.57 lakh was made through surrender in March 2025 due to reduction in staff expenditure. The reason for ultimate excess was not intimated.

11.	66	India Reserve Battalion (2nd IRBn)				
		O	4,442.54			
		R (-)	252.22	4,190.32	4,190.31	(-)0.01

Grant No. 30 Police contd...

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
						(₹ in lakh)
12.	67	Indian Reserve Battalion (3rd IRBn)				
		O	4,577.63			
		R (-)	179.32	4,398.31	4,398.28	(-)0.03

Withdrawal of provision of ₹431.54 lakh through surrender made in March 2025 in the above mentioned two sub-heads was due to reduction in staff expenditure.

	108	State Headquarters Police				
13.	66	Traffic Police				
		O	1,236.76			
		R (-)	77.74	1,159.02	1,159.00	(-)0.02
14	67	Reserve Line & Police Band				
		O	3,843.93			
		R (-)	47.30	3,796.63	3,796.62	(-)0.01

Withdrawal of provision of ₹125.04 lakh through surrender made in March 2025 in the above mentioned two sub-heads was due to reduction in staff expenditure.

15.	109	District Police				
		O	16,215.15			
		S	4.11			
		R (-)	226.42	15,992.84	15,993.34	(+)0.50

Augmentation of provision by ₹4.11 lakh was made through supplementary demand in February 2025. Further, reduction of provision by ₹226.42 lakh was made in March 2025 through surrender due to reduction in staff expenditure and non-submission of bills. The reason for excess of ₹0.50 lakh was not intimated.

16.	68	Range Office				
		O	239.15			
		R (-)	41.42	197.73	197.67	(-)0.06

Withdrawal of provision of ₹41.42 lakh was made through surrender in March 2025 due to reduction in staff expenditure and non-completion of project.

Grant No. 30 Police contd...

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
						(₹ in lakh)
	114	Wireless and Computers				
17.	70	Police Communication Branch				
		O	1,261.80			
		R (-)	64.71	1,197.09	1,197.06	(-)0.03

Withdrawal of provision of ₹64.71 lakh was made through surrender in March 2025 due to reduction in staff expenditure.

	115	Modernisation of Police Force				
18.	19	National Scheme for Modernization of Police and other forces				
		O	670.03			
		R (-)	392.20	277.83	277.83	...

Withdrawal of provision by ₹392.20 lakh was made through surrender in March 2025 due to non-receipt of funds from the Government of India.

	117	Internal Security				
19.	75	Check-Posts at Other Places (Expenditure to be reimbursed by GOI)				
		O	3,115.75			
		R (-)	195.87	2,919.88	2,919.86	(-)0.02

Withdrawal of provision by ₹195.87 lakh was made through surrender/re-appropriation in March 2025 due to non-submission of bills.

	2070	OTHER ADMINISTRATIVE SERVICES				
	106	Civil Defence				
20.	60	Establishment				
		O	117.19			
		R (-)	13.40	103.79	103.77	(-)0.02

The reason for withdrawal of provision of ₹13.40 lakh made through surrender in March 2025 was not intimated.

Grant No. 30 Police concld...

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
						(₹ in lakh)
	107	Home Guards				
21.	60	Establishment				
		O	308.58			
		R (-)	50.63	257.95	257.90	(-)0.05

The reason for withdrawal of provision of ₹50.63 lakh made through surrender in March 2025 was not intimated.

	108	Fire Protection and Control				
22.	60	Establishment				
		O	1,649.94			
		R (-)	70.06	1,579.88	1,579.87	(-)0.01

Withdrawal of provision of ₹70.06 lakh was made through surrender in March 2025 due to reduction in expenditure and non-submission of bills.

(vi) **Savings mentioned in the note above was mainly counter balanced by excess mainly under :**

	2055	POLICE				
	117	Internal Security				
1.	74	Check-Posts Administration(Head Quarter)				
		O	143.88			
		R	2.97	146.85	146.84	(-)0.01

Augmentation of provision by ₹2.97 lakh was made through re-appropriation in March 2025 due to increase in staff expenditure.

	2059	PUBLIC WORKS				
	01	Office Buildings				
	053	Maintenance and Repairs				
2.	61	Other Maintenance Expenditure				
		O	30.00			
		R	18.80	48.80	48.78	(-)0.02

Augmentation of provision by ₹18.80 lakh was made through re-appropriation in March 2025 to meet the additional expenditure.

Grant No. 31 Power

Section and Major Head		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Savings(-)
		(₹ in thousands)		
REVENUE				
VOTED				
MAJOR HEAD				
2059 - PUBLIC WORKS				
ORIGINAL	56,61			
SUPPLEMENTARY	...	56,61	56,09	(-)52
2216 - HOUSING				
ORIGINAL	30,08			
SUPPLEMENTARY	...	30,08	30,07	(-)1
2801 - POWER				
ORIGINAL	4,54,01,98			
SUPPLEMENTARY	1,04,91,00	5,58,92,98	5,45,03,22	(-)13,89,76
2810 - NON-CONVENTIONAL SOURCES OF ENERGY				
ORIGINAL	2,55,80			
SUPPLEMENTARY	...	2,55,80	2,55,80	...
TOTAL VOTED				
Original	**4,57,44,47**			
Supplementary	**1,04,91,00**	**5,62,35,47**	**5,48,45,18**	**(-)13,90,29**
Surrendered				**13,71,55**

Grant No. 31 Power contd...

Section and Major Head		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Savings(-)
		(₹ in thousands)		
CAPITAL				
VOTED				
4801 - CAPITAL OUTLAY ON POWER PROJECTS				
ORIGINAL	1,62,88,55			
SUPPLEMENTARY	2,41,42,18	4,04,30,73	4,04,14,82	(-)15,91
TOTAL VOTED				
Original	**1,62,88,55**			
Supplementary	**2,41,42,18**	**4,04,30,73**	**4,04,14,82**	**(-)15,91**
Surrendered				**15,30**

Notes and comments

Revenue

Voted

(i) **Actual expenditure of ₹54,845.18 lakh under Revenue section includes unadjusted abstract contingent bill amounting to ₹0.37 lakh.**

(ii) **In view of final savings of ₹1,390.29 lakh an amount of ₹1,371.55 lakh was anticipated and surrendered.**

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

Head				Total Grant	Actual Expenditure	Excess (+) Savings (-)
					(₹ in lakh)	
	2801	POWER				
	01	Hydel Generation				
	800	Other expenditure				
1.	60	Ronglichu Hydro Electric Scheme (Jali Power House)				
		O	1.24			
		R (-)	0.14	1.10	1.10	...

Grant No. 31 Power contd...

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
						(₹ in lakh)
2.	63	Lower Lagyap Hydel Project				
		O	50.81			
		R (-)	8.84	41.97	41.96	(-)0.01
3.	68	Upper Rongnichu Hydel Project				
		O	6.11			
		R (-)	1.27	4.84	4.83	(-)0.01

Withdrawal of provision of ₹10.25 lakh was made in March 2025, through surrender in the above mentioned three sub-heads was due to reduction in staff expenditure.

	05	Transmission and Distribution				
	001	Direction and Administration				
4.	45	Gangtok District				
		O	1,075.04			
		R (-)	253.40	821.64	819.40	(-)2.24
5	46	Gyalshing District				
		O	274.97			
		R (-)	23.84	251.13	251.12	(-)0.01
6.	48	Namchi District				
		O	432.05			
		R (-)	17.78	414.27	414.26	(-)0.01

Withdrawal of provision of ₹295.02 lakh made in March 2025, through surrender/re-appropriation in the above mentioned three sub-heads, was due to reduction in staff expenditure.

	80	General				
7.	001	Direction and Administration				
		O	19,960.45			
		S	108.00			
		R (-)	372.48	19,695.97	19,679.76	(-)16.21

An additional provision of ₹108.00 lakh was made through supplementary grant in February 2025. Withdrawal of provision of ₹372.48 lakh through surrender, was made in March 2025, due to reduction in expenditure. The reason for ultimate savings was not intimated.

Grant No. 31 Power contd...

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
					(₹ in lakh)	
8.	49	Pakyong District				
		O	1,128.00			
		R (-)	697.23	430.77	430.75	(-)0.02
9.	65	Mechanical Division				
		O	0.07			
		R (-)	0.07	...	...	...
10.	68	Revenue Management System Including Integration with prepaid Meters				
		O	214.00			
		R (-)	108.34	105.66	105.66	...

Withdrawal of provision of ₹805.64 lakh was made in the above mentioned three sub-heads through surrender/re-appropriation due to reduction in staff expenditure.

(iv) **Savings mentioned in the note above was mainly counter balanced by excess mainly under :**

2801 POWER

05 Transmission and Distribution

001 Direction and Administration

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
1.	50	Soreng District				
		O	269.10			
		R	43.69	312.79	312.68	(-)0.11

Augmentation of provision by ₹43.69 lakh was made through re-appropriation in March 2025, to meet the excess expenditure. The reason for ultimate savings was not intimated.

80 General

001 Direction and Administration

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
2.	50	Soreng District				
		O	964.81			
		R	28.52	993.33	993.32	(-)0.01

Grant No. 31 Power contd...

Head				(₹ in lakh)	
			Total Grant	Actual Expenditure	Excess (+) Savings (-)
3. 69	Electricity Subsidy to Rural Domestic Consumers through DBT				
	O	818.00			
	R	41.00	859.00	859.00	...

Augmentation of provision of ₹69.52 lakh was made in the above mentioned two sub-heads through re-appropriation in March 2025, to meet the additional expenditure.

Capital

Voted

(i) **Actual expenditure of ₹40,414.82 lakh was under Capital section.**

(ii) **In view of final savings of ₹15.91 lakh an amount of ₹15.30 lakh was anticipated and surrendered.**

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

Head				(₹ in lakh)	
			Total Grant	Actual Expenditure	Excess (+) Savings (-)
4801	CAPITAL OUTLAY ON POWER PROJECTS				
05	Transmission and Distribution				
052	Machinery and Equipment				
1. 47	Mangan District				
	O	395.44			
	R (-)	200.00	195.44	195.42	(-)0.02
2. 48	Namchi District				
	O	120.00			
	R (-)	4.13	115.87	115.35	(-)0.52
3. 49	Pakyong District				
	O	482.92			
	R (-)	1.82	481.10	481.09	(-)0.01

Withdrawal of provision of ₹205.95 lakh was made in March 2025, through surrender/re-appropriation in the above mentioned three sub-heads due to reduction in staff expenditure.

Grant No. 31 Power concld...

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
					(₹ in lakh)	
	06	Rural Electrification				
	800	Other Expenditure				
4.	64	Deendayal Upadhaya Gram Jyoti Yojana(DDUGJY)				
		O	183.00			
		R (-)	1.06	181.94	181.94	...

Withdrawal of provision of ₹1.06 lakh was made in March 2025, through surrender/re-appropriation, due to reduction in staff expenditure.

	80	General				
	001	Direction and Administration				
5.	44	Head Office Establishment				
		O	496.24			
		R (-)	12.71	483.53	483.51	(-)0.02

Withdrawal of provision of ₹12.71 lakh made in March 2025, through surrender/re-appropriation, was due to reduction in staff expenditure.

(iv) **Savings mentioned in the note above was mainly counter balanced by excess mainly under :**

	4801	CAPITAL OUTLAY ON POWER PROJECTS				
	05	Transmission and Distribution				
	052	Machinery and Equipment				
1.	44	Head Office				
		O	12,826.00			
		S	24,142.18			
		R	202.44	37,170.62	37,170.62	...

An additional provision of ₹24,142.18 lakh was made through supplementary grant in February 2025. Further, the provision was increased by ₹202.44 lakh through surrender/re-appropriation in March 2025, to meet the additional expenditure.

2.	45	Gangtok District				
		O	1,207.95			
		R	1.98	1,209.93	1,209.90	(-)0.03

Augmentation of provision by ₹1.98 lakh through re-appropriation was made in March 2025, to meet the additional expenditure.

Grant No. 32 Printing and Stationery

Section and Major Head		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Savings(-)
		(₹ in thousands)		
REVENUE				
VOTED				
MAJOR HEAD				
2058 - STATIONERY AND PRINTING				
ORIGINAL	17,47,14			
SUPPLEMENTARY	8,28	17,55,42	16,75,86	(-)79,56
TOTAL VOTED				
Original	**17,47,14**			
Supplementary	**8,28**	**17,55,42**	**16,75,86**	**(-)79,56**
Surrendered				**79,49**
CAPITAL				
VOTED				
4058 - CAPITAL OUTLAY ON STATIONERY AND PRINTING				
ORIGINAL	4,05,00			
SUPPLEMENTARY	...	4,05,00	5,00	(-)4,00,00
TOTAL VOTED				
Original	**4,05,00**			
Supplementary	**...**	**4,05,00**	**5,00**	**(-)4,00,00**
Surrendered				**4,00,00**

Notes and comments

Revenue

Voted

(i) **Actual expenditure of ₹1,675.86 lakh under this grant includes unadjusted abstract contingent bill amounting to ₹1.38 lakh**

(ii) **In view of final savings of ₹79.56 lakh an amount of ₹79.49 lakh was anticipated and surrendered.**

(iii) **Total expenditure under the Revenue section of ₹1,675.86 lakh was less than the original provision of ₹1,747.14 lakh. Hence, supplementary provision of ₹8.28 lakh made in February 2025, proved unnecessary.**

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

Head				Total Grant	Actual Expenditure	Excess (+) Savings (-)
				(₹ in lakh)		
	2058	STATIONERY AND PRINTING				
	103	Government Presses				
1.	60	Sikkim Government Press, Gangtok				
		O	1,747.14			
		S	8.28			
		R (-)	79.49	1,675.93	1,675.85	(-)0.08

Augmentation of provision of ₹8.28 lakh was made through supplementary grant in February 2025. Withdrawal of provision by ₹79.49 lakh was made in March 2025 through surrender due to reduction in staff expenditure.

Capital

Voted

(i) **Total expenditure under in Capital section ₹5.00 lakh was less than the original provision of ₹405.00 lakh.**

(ii) **In view of final savings of ₹400.00 lakh, entire amount of ₹400.00 lakh was anticipated and surrendered.**

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

	4058	CAPITAL OUTLAY ON STATIONERY AND PRINTING				
	103	Government Presses				
1.	60	Sikkim Government Press, Gangtok				
		O	405.00			
		R (-)	400.00	5.00	5.00	...

Withdrawal of provision by ₹400.00 lakh through surrender in March 2025 was due to delay in supply of imported machine.

Grant No. 33 Public Health Engineering

Section and Major Head		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Savings(-)
		(₹ in thousands)		
REVENUE				
VOTED				
MAJOR HEAD				
2059 - PUBLIC WORKS				
ORIGINAL	1,02,88			
SUPPLEMENTARY	...	1,02,88	1,02,78	(-)10
2215 - WATER SUPPLY AND SANITATION				
ORIGINAL	57,05,27			
SUPPLEMENTARY	87,25	57,92,52	56,64,23	(-)1,28,29
2216 - HOUSING				
ORIGINAL	94,66			
SUPPLEMENTARY	...	94,66	94,57	(-)9
TOTAL VOTED				
Original	**59,02,81**			
Supplementary	**87,25**	**59,90,06**	**58,61,58**	**(-)1,28,48**
Surrendered				**1,44,12**
CAPITAL				
VOTED				
4059 - CAPITAL OUTLAY ON PUBLIC WORKS				
ORIGINAL	25,00			
SUPPLEMENTARY	...	25,00	24,97	(-)3

Grant No. 33 Public Health Engineering contd...

Section and Major Head		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Savings(-)
			(₹ in thousands)	
4215 - CAPITAL OUTLAY ON WATER SUPPLY AND SANITATION				
ORIGINAL	98,08,32			
SUPPLEMENTARY	3	98,08,35	28,50,49	(-)69,57,86
TOTAL VOTED				
Original	**98,33,32**			
Supplementary	**3**	**98,33,35**	**28,75,46**	**(-)69,57,89**
Surrendered				**69,57,74**

Notes and comments

Revenue

Voted

(i) **Actual expenditure of ₹5,861.58 lakh under Revenue section includes unadjusted contingent bill amounting to ₹12.14 lakh.**

(ii) **In view of final savings of ₹128.48 lakh, an amount of ₹144.12 lakh was anticipated and surrendered.**

(iii) **Total expenditure under the Revenue section ₹5,861.58 lakh was less than the original provision of ₹5,902.81 lakh. Hence, supplementary provision of ₹87.25 lakh made in February 2025, proved unnecessary.**

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

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
					(₹ in lakh)	
	2215	WATER SUPPLY AND SANITATION				
	01	Water Supply				
	001	Direction and Administration				
1.	34	P.H.E. Department				
		O	4,031.55			
		S	87.25			
		R (-)	194.73	3,924.07	3,923.48	(-)0.59

Augmentation of provision by ₹87.25 lakh was made through supplementary demand in February 2025. Further, reduction of provision by ₹194.73 lakh was made in March 2025 through surrender/re-appropriation due to reduction in staff expenditure and non-submission of bills. The savings occurred due to pending bills not passed.

Grant No. 33 Public Health Engineering contd...

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

(v) **Savings mentioned in the note above was mainly counter balanced by excess mainly under :**

2215 WATER SUPPLY AND SANITATION

01 Water Supply

101 Urban water supply programmes

1.	60	Maintenance and Repairs				
		O	1,629.34			
		R	50.76	1,680.10	1,696.38	(+)16.28

Augmentation of ₹50.76 lakh was made through re-appropriation in March 2025 due to additional expenditure. The reason for ultimate excess not specified.

Capital

Voted

(i) **Total expenditure under the grant in Capital section ₹2,875.46 lakh was less than the original provision of ₹9,833.32 lakh. Hence, supplementary provision of ₹0.03 lakh made in February 2025 proved unnecessary.**

(ii) **In the view of final savings of ₹6,957.89 lakh, an amount of ₹6,957.74 lakh was anticipated and surrendered.**

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

4215 CAPITAL OUTLAY ON WATER SUPPLY AND SANITATION

01 Water Supply

101 Urban Water Supply

1.	49	Pakyong District				
		O	43.98			
		R (-)	26.51	17.47	17.47	...
2.	75	Land Compensation				
		O	85.81			
		R (-)	23.84	61.97	61.96	(-)0.01

Withdrawal of provision of ₹50.73 lakh made through surrender in March 2025 in the above mentioned four sub-heads was due to non-completion of project.

Grant No. 33 Public Health Engineering contd...

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
					(₹ in lakh)	
	796	Tribal Area Sub-Plan				
3.	47	Mangan District				
		O	210.00			
		R (-)	200.00	10.00	10.00	...

Withdrawal of provision of ₹200.09 lakh made through surrender/re-appropriation in March 2025 in the above mentioned two sub-heads as Panchayat election was not conducted.

	02	Sewerage and Sanitation				
	106	Sewerage Services				
4.	45	Gangtok District				
		O	3,481.60			
		R (-)	2,425.08	1,056.52	1,056.51	(-)0.01

Withdrawal of provision of ₹2,425.08 lakh was made through surrender/re-appropriation in March 2025 due to non-receipt of funds from the Government of India.

5.	46	Gyalshing District				
		O	2,000.00			
		S	0.01			
		R (-)	1,835.00	165.01	165.01	...

Augmentation of provision by ₹0.01 lakh was made through supplementary demand in February 2025. Further, reduction of provision by ₹1,835.00 lakh was made in March 2025 through surrender/re-appropriation due to non-receipt of funds from the Government of India.

6.	47	Mangan District				
		O	2,867.49			
		S	0.01			
		R (-)	2,497.49	370.01	370.01	...

Augmentation of provision by ₹0.01 lakh was made through supplementary demand in February 2025. Further, reduction of provision by ₹2,497.79 lakh was made in March 2025 through surrender/re-appropriation due to non-receipt of funds from the Government of India.

Grant No. 33 Public Health Engineering concld...

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
					(₹ in lakh)	
	(iv)	**Savings mentioned in the note above was mainly counter balanced by excess mainly under :**				
	4215	CAPITAL OUTLAY ON WATER SUPPLY AND SANITATION				
	01	Water Supply				
	101	Urban Water Supply				
1.	45	Gangtok District				
		O	613.04			
		S	0.01			
		R	50.68	663.73	663.65	(-)0.08

Augmentation of provision by ₹0.01 lakh was made through supplementary demand in February 2025. Further, additinal of provision by ₹50.68 lakh was made in March 2025 through surrender/re-appropriation to meet the additional expenditure.

Appropriation: Public Service Commission

Section and Major Head		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Savings(-)
		(₹ in thousands)		
REVENUE				
REVENUE				
CHARGED				
2051 - PUBLIC SERVICE COMMISSION				
ORIGINAL	*8,20,98*			
SUPPLEMENTARY	*...*	*8,20,98*	*8,00,82*	*(-)20,16*
TOTAL CHARGED				
Original	***8,20,98***			
Supplementary	***...***	***8,20,98***	***8,00,82***	***(-)20,16***
Surrendered				***20,12***
CAPITAL				
CHARGED				
4070 - CAPITAL OUTLAY ON OTHER ADMINISTRATIVE SERVICES				
ORIGINAL	*67,24*			
SUPPLEMENTARY	*...*	*67,24*	*65,95*	*(-)1,29*
TOTAL CHARGED				
Original	***67,24***			
Supplementary	***...***	***67,24***	***65,95***	***(-)1,29***
Surrendered				***1,28***

Notes and comments

Revenue

Charged

(i) **Actual expenditure of ₹800.82 lakh under Revenue (charged) section includes unadjusted abstract contingent bill amounting to ₹47.36 lakh.**

(ii) **In view of final savings ₹20.16 lakh, an amount of ₹20.12 lakh was anticipated and surrendered.**

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

Head			(₹ in lakh)		
			Total Appropriation	Actual Expenditure	Excess (+) Savings (-)
	2051	PUBLIC SERVICE COMMISSION			
	102	State Public Service Commission (Charged)			
1.	60	Establishment			
		O *820.98*			
		R (-) *20.12*	*800.86*	*800.82*	*(-)0.04*

Surrender of ₹20.12 lakh made in March 2025 due to reduction in staff expenditure.

Capital

Charged

(i) Total expenditure in Capital (charged) section₹65.95 lakh was less than the original provision of ₹67.24 lakh.

(ii) In view of final savings of ₹1.29 lakh, an amount of ₹1.28 lakh was anticipated and surrendered.

(iii) Savings occurred mainly as under :

	4070	CAPITAL OUTLAY ON OTHER ADMINISTRATIVE SERVICES			
	800	Other expenditure			
1.	44	Head Office Establishment			
		O *67.24*			
		R (-) *1.28*	*65.96*	*65.95*	*(-)0.01*

Surrender of provision of ₹1.28 lakh made in March 2025 due to reduction in office expenses.

Grant No. 34 Roads and Bridges

Section and Major Head		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Savings(-)
			(₹ in thousands)	
REVENUE				
VOTED				
MAJOR HEAD				
2059 - PUBLIC WORKS				
ORIGINAL	1,04,66			
SUPPLEMENTARY	...	1,04,66	22,37	(-)82,29
3054 - ROADS AND BRIDGES				
ORIGINAL	2,98,65,43			
SUPPLEMENTARY	...	2,98,65,43	2,68,43,47	(-)30,21,96
TOTAL VOTED				
Original	**2,99,70,09**			
Supplementary	**...**	**2,99,70,09**	**2,68,65,84**	**(-)31,04,25**
Surrendered				**14,65,40**
CAPITAL				
VOTED				
5054 - CAPITAL OUTLAY ON ROADS AND BRIDGES				
ORIGINAL	2,72,84,78			
SUPPLEMENTARY	14,58,47	2,87,43,25	2,50,99,64	(-)36,43,61
TOTAL VOTED				
Original	**2,72,84,78**			
Supplementary	**14,58,47**	**2,87,43,25**	**2,50,99,64**	**(-)36,43,61**
Surrendered				**36,44,02**

Notes and comments

Revenue

Voted

(i) **Actual expenditure of ₹26,865.84 lakh under the Revenue section includes unadjusted contingent bill amounting to ₹5.71 lakh. The expenditure was less than the original provision of ₹29,970.09 lakh.**

(ii) **In view of final savings of ₹3,104.25 lakh, an amount of ₹1,465.40 lakh was anticipated and surrendered.**

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

Head				Total Grant	Actual Expenditure	Excess (+) Savings (-)
					(₹ in lakh)	
	2059	PUBLIC WORKS				
	60	Other Buildings				
	799	Suspense				
1.	35	Roads and Bridges Department				
		O	100.00			
		R (-)	92.61	7.39	7.39	...

Withdrawal of provision of ₹92.61 lakh was made through surrender in March 2025 due to non-receipt of bills.

	3054	ROADS AND BRIDGES				
	04	District and Other Roads				
	105	Maintenance and Repairs				
2.	60	Work Charged Establishment				
		O	6,669.99			
		R (-)	19.41	6,650.58	6,649.87	(-)0.71

Withdrawal of provision of ₹19.41 lakh was made through surrender in March 2025 due to reduction in expenditure. The reason for ultimate savings of ₹0.71 lakh was not intimated.

3.	61	Other Maintenance Expenditure				
		O	1,304.19			
		R (-)	408.49	895.70	897.70	(+)2.00

Withdrawal of provision of ₹408.49 lakh was made through surrender/re-appropriation in March 2025 due to non-receipt of bills. The reason for excess of ₹2.00 lakh was not intimated.

Grant No. 34 Roads and Bridges contd...

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
					(₹ in lakh)	
4.	797	Transfer to Reserve Fund/Deposit Accounts				
		O	3,000.00	3,000.00	1,367.00	(-)1,633.00

The reason for savings of ₹1,633.00 lakh was not intimated.

	80	General				
	001	Direction and Administration				
5.	35	Roads and Bridges Department				
		O	18,752.31			
		R (-)	955.22	17,797.09	17,790.16	(-)6.93

Withdrawal of provision of ₹955.22 lakh was made through surrender in March 2025 due to non-submission of bills and reduction in staff expenditure. The reason for the ultimate savings of ₹6.93 lakh was not intimated.

(iv) **Savings mentioned in the note above was mainly counter balanced by excess mainly under :**

	60	Other Buildings				
	053	Maintenance and Repairs				
1.	61	Other Maintenance Expenditure				
		O	4.66			
		R	10.33	14.99	14.99	...

Augmentation of provision of ₹10.33 lakh was made through re-appropriation in March 2025 due to payment of pending bills.

Capital

Voted

(i) **Total expenditure under the Capital section ₹25,099.64 lakh was less than the original provision of ₹27,284.78 lakh. Hence, supplementary provision of ₹1,458.47 lakh made in February 2025 proved unnecessary.**

(ii) **In view of final savings of ₹3,643.61 lakh, an amount of ₹3,644.02 lakh was anticipated and surrendered.**

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

Head			(₹ in lakh) Total Grant	Actual Expenditure	Excess (+) Savings (-)
5054	CAPITAL OUTLAY ON ROADS AND BRIDGES				
04	District &Other Roads				
101	Bridges				
1. 48	Namchi District				
	O	251.95			
	R (-)	1.32	250.63	250.63	...

Withdrawal of provision of ₹1.32 lakh was made in March 2025 through surrender without any specific reason.

337	Road Works				
2. 45	Gangtok District				
	O	1,652.00			
	R (-)	41.37	1,610.63	1,610.61	(-)0.02

Withdrawal of provision of ₹41.37 lakh was made through surrender in March 2025 due to less work expenditure.

3. 48	Namchi District				
	O	3,722.50			
	S	500.00			
	R (-)	408.02	3,814.48	3,815.01	(+)0.53

Augmentation of provision by ₹500.00 lakh was made through supplementary demand in February 2025. Further, reduction of provision by ₹408.02 lakh was made in March 2025 through surrender due to less work expenditure. The reason for excess of ₹0.53 lakh was not intimated.

4. 49	Pakyong District				
	O	232.76			
	S	60.24			
	R (-)	24.87	268.13	268.13	...

Augmentation of provision by ₹60.24 lakh was made through supplementary demand in February 2025. Further, reduction of provision by ₹24.87 lakh was made in March 2025 through surrender/re-appropriation due to less work expenditure.

Grant No. 34 Roads and Bridges contd...

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
						(₹ in lakh)
5.	60	District Roads				
		O	4,868.00			
		R (-)	1,233.98	3,634.02	3,634.00	(-)0.02

Withdrawal of provision of ₹1,233.98 lakh was made through surrender in March 2025 due to less expenditure.

6.	62	Forest Compensation				
		O	5,000.00	5,000.00	4,000.00	(-)1,000.00

The reason for savings of ₹1,000.00 lakh was not intimated.

7.	63	External Aided Project				
		O	1,420.00			
		S	396.00			
		R (-)	948.33	867.67	767.67	(-)100.00

Augmentation of provision by ₹396.00 lakh was made through supplementary demand in February 2025. Further, reduction of provision by ₹948.33 lakh was made in March 2025 through surrender due to non-receipt of funds from the Government of India. The reason for ultimate savings was not intimated.

8.	65	Upgradation of Various Roads to Tourist Destination in Sikkim				
		O	6,000.00			
		R (-)	1,000.00	5,000.00	2,000.00	(-)3,000.00

Withdrawal of provision of ₹1,000.00 lakh was made through surrender in March 2025, due to non-receipt of funds. The reason for savings was not intimated.

Grant No. 34 Roads and Bridges concld...

Head			(₹ in lakh)		
			Total Grant	Actual Expenditure	Excess (+) Savings (-)
(iv)	**Savings mentioned in the note above was mainly counter balanced by excess mainly under :**				
5054	CAPITAL OUTLAY ON ROADS AND BRIDGES				
04	District &Other Roads				
337	Road Works				
1. 50	Soreng District				
	O	508.51			
	S	0.01			
	R	15.02	523.54	523.52	(-)0.02

Additional provision of ₹0.01 lakh was made through supplementary demand in February 2025. Further, augmentation of provision by ₹15.02 lakh made in March 2025 through surrender/re-appropriation for payment of pending bills.

Grant No. 35 Rural Development

Section and Major Head		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Savings(-)
			(₹ in thousands)	
REVENUE				
VOTED				
MAJOR HEAD				
2059 - PUBLIC WORKS				
ORIGINAL	1,71,10			
SUPPLEMENTARY	...	1,71,10	1,62,22	(-)8,88
2215 - WATER SUPPLY AND SANITATION				
ORIGINAL	61,89,24			
SUPPLEMENTARY	3,87,21	65,76,45	47,49,20	(-)18,27,25
2216 - HOUSING				
ORIGINAL	1,17,63,18			
SUPPLEMENTARY	...	1,17,63,18	1,15,79,68	(-)1,83,50
2501 - SPECIAL PROGRAMMES FOR RURAL DEVELOPMENT				
ORIGINAL	1,40,87,97			
SUPPLEMENTARY	...	1,40,87,97	1,37,16,45	(-)3,71,52
2505 - RURAL EMPLOYMENT				
ORIGINAL	1,42,21,58			
SUPPLEMENTARY	1,03,66	1,43,25,24	49,42,77	(-)93,82,47
2515 - OTHER RURAL DEVELOPMENT PROGRAMMES				
ORIGINAL	36,70,69			
SUPPLEMENTARY	...	36,70,69	14,80,11	(-)21,90,58

Grant No. 35 Rural Development contd...

Section and Major Head		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Savings(-)
			(₹ in thousands)	
3054 - ROADS AND BRIDGES				
ORIGINAL	27,06,49			
SUPPLEMENTARY	1,00,00	28,06,49	25,32,70	(-)2,73,79
TOTAL VOTED				
Original	**5,28,10,25**			
Supplementary	**5,90,87**	**5,34,01,12**	**3,91,63,13**	**(-)1,42,37,99**
Surrendered				**1,40,66,06**
CAPITAL				
VOTED				
4215 - CAPITAL OUTLAY ON WATER SUPPLY AND SANITATION				
ORIGINAL	17,57,01			
SUPPLEMENTARY	...	17,57,01	17,65,57	(+)8,56
4216 - CAPITAL OUTLAY ON HOUSING				
ORIGINAL	2,24,82,61			
SUPPLEMENTARY	...	2,24,82,61	2,24,82,57	(-)4
4515 - CAPITAL OUTLAY ON OTHER RURAL DEVALOPMENT PROGRAMMES				
ORIGINAL	11,74,13			
SUPPLEMENTARY	...	11,74,13	10,48,10	(-)1,26,03
4575 - CAPITAL OUTLAY ON OTHER SPECIAL AREAS PROGRAMMES				
ORIGINAL	79,12,42			
SUPPLEMENTARY	...	79,12,42	22,22,16	(-)56,90,26

Grant No. 35 Rural Development contd...

Section and Major Head		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Savings(-)
			(₹ in thousands)	
5054 - CAPITAL OUTLAY ON ROADS AND BRIDGES				
ORIGINAL	3,12,39,24			
SUPPLEMENTARY	10,50,00	3,22,89,24	2,04,99,68	(-)1,17,89,56
TOTAL VOTED				
Original	**6,45,65,41**			
Supplementary	**10,50,00**	**6,56,15,41**	**4,80,18,08**	**(-)1,75,97,33**
Surrendered				**1,75,95,87**

Notes and comments

Revenue

Voted

(i) **Actual expenditure of ₹39,163.13 lakh under Revenue section includes unadjusted abstract contingent bill amounting to ₹16.45 lakh.**

(ii) **In view of final savings of ₹14,237.99 lakh, an amount of ₹14,066.06 lakh was anticipated and surrendered.**

(iii) **Total expenditure under Revenue section ₹39,163.13 lakh was less than the original provision of ₹52,810.25 lakh. Hence, supplementary provision of ₹590.87 lakh made in February 2025 was not necessary.**

(iv) **This is the tenth year in succession the grant closed with savings. The persistent savings for the last five years are detailed below :**

(₹ in lakh)

Year	**Total Grant**	**Actual Expenditure**	**Savings(-)**
2019-20	**25,565.98**	**20,613.24**	**(-) 4,952.74**
2020-21	**35,460.41**	**26,086.24**	**(-) 9,374.17**
2021-22	**37,228.09**	**31,790.78**	**(-) 5,437.31**
2022-23	**37,343.14**	**29,840.98**	**(-) 7,502.16**
2023-24	**54,655.15**	**46,213.01**	**(-) 8,442.14**

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

	Head				Total Grant	Actual Expenditure	Excess (+) Savings (-)
							(₹ in lakh)
	2059	PUBLIC WORKS					
	80	General					
	053	Maintenance and Repairs					
1.	80	Repairs and Maintenance Other then Roads and Bridges					
		O		76.00			
		R (-)		1.62	74.38	74.37	(-)0.01
2.	81	Other Maintenance Expenditure					
		O		95.10			
		R (-)		7.25	87.85	87.85	...

Withdrawal of provision of ₹8.87 lakh made in March 2025, in the above mentioned two sub-heads through surrender, was due to reduction in expenditure.

	2215	WATER SUPPLY AND SANITATION					
	01	Water Supply					
	001	Direction and Administration					
3.	36	Rural Development Department					
		O		3,752.86			
		S		387.21			
		R (-)		254.97	3,885.10	3,882.67	(-)2.43

An additional provision of ₹387.21 lakh was made through supplementary grant in February 2025. Withdrawal of provision of ₹254.97 lakh through re-appropriation/surrender was made in March 2025, due to reduction in expenditure.

Grant No. 35 Rural Development contd...

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
						(₹ in lakh)
	102	Rural water supply programmes				
4.	71	Village Water Supply				
		O	38.67			
		R (-)	17.18	21.49	21.48	(-)0.01

Withdrawal of provision of ₹17.18 lakh was made in March 2025, through surrender, due to reduction in expenditure.

	02	Sewerage and Sanitation				
	105	Sanitation Services				
5.	81	Swachh Bharat Mission (Gramin)(SBM)				
		O	2,101.50			
		R (-)	1,803.67	297.83	297.83	...

Withdrawal of provision of ₹1,803.67 lakh was made in March 2025, through re-appropriation/surrender, due to reduction in expenditure.

	2216	HOUSING				
	03	Rural Housing				
	789	Special Component Plan for Schedule Castes				
6.	37	Pradhan Mantri Awas Yojana(PMAY)				
		O	10.12			
		R (-)	10.12	...	...	...

Withdrawal of entire provision of ₹10.12 lakh was made in March 2025, through surrender, due to non-receipt of Central share from Government of India.

	796	Tribal Area Sub-Plan				
7.	37	Pradhan Mantri Awas Yojana (PMAY)				
		O	30.00			
		R (-)	30.00	...	...	...

Withdrawal of entire provision of ₹30.00 lakh was made in March 2025, through surrender, was due to non-receipt of Central share from Government of India.

Grant No. 35 Rural Development contd...

	Head				(₹ in lakh)	
				Total Grant	Actual Expenditure	Excess (+) Savings (-)
	800	Other expenditure				
8.	37	Pradhan Mantri Awas Yojana(PMAY)				
		O	77.07			
		R (-)	60.20	16.87	16.87	...

Withdrawal of provision of ₹60.20 lakh was made in March 2025, through surrender, due to non-receipt of funds for Government of India.

	07	Other Housing				
	001	Direction and Administration				
9.	35	Rural Development Department				
		O	11,645.99			
		R (-)	83.18	11,562.81	11,562.81	...

Withdrawal of provision of ₹83.18 lakh was made in March 2025, through surrender, due to reduction in expenditure.

	2501	SPECIAL PROGRAMMES FOR RURAL DEVELOPMENT				
	01	Integrated Rural Development programme				
	001	Direction and Administration				
10.	44	Head Office Establishment				
		O	2,750.00			
		R (-)	150.00	2,600.00	2,600.00	...
11.	45	East District				
		O	3,723.42			
		R (-)	43.65	3,679.77	3,678.96	(-)0.81
12.	46	West District				
		O	3,280.39			
		R (-)	96.04	3,184.35	3,178.08	(-)6.27

Grant No. 35 Rural Development contd...

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
						(₹ in lakh)
13.	47	North District				
		O	1,072.05			
		R (-)	20.37	1,051.68	1,050.41	(-)1.27
14.	48	South District				
		O	3,033.56			
		R (-)	50.40	2,983.16	2,980.57	(-)2.59

Withdrawal of provision of ₹360.46 lakh was made in March 2025, in the above mentioned five sub-heads through surrender/re-appropriation, due to reduction in expenditure. The reason for ultimate savings was not intimated.

	2505	RURAL EMPLOYMENT				
	01	National Programmes				
	702	Jawahar Rojgar Yojana				
15.	37	National Rural Livelihood Mission (NRLM)				
		O	5,574.87			
		S	65.30			
		R (-)	4,719.05	921.12	921.12	...

An additional provision of ₹65.30 lakh was made through supplementary grant in February 2025. Withdrawal of provision of ₹4,719.05 lakh through re-appropriation/surrender was made in March 2025, due to less receipt of funds from Government of India.

	789	Special Component Plan for Schedule Castes				
16.	37	National Rural Livelihood Mission (NRLM)				
		O	268.56			
		S	4.15			
		R (-)	200.00	72.71	72.71	...

An additional provision of ₹4.15 lakh was made through supplementary grant in February 2025. Withdrawal of provision of ₹200.00 lakh through re-appropriation/surrender was made in March 2025, due to less receipt of funds from Government of India.

Grant No. 35 Rural Development contd...

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
					(₹ in lakh)	
	796	Tribal Area Sub-Plan				
17.	37	National Rural Livelihood Mission (NRLM)				
		O	2,840.74			
		S	34.21			
		R (-)	2,325.78	549.17	549.17	...

An additional provision of ₹34.21 lakh was made through supplementary grant in February 2025. Withdrawal of provision of ₹2,325.78 lakh through re-appropriation/surrender was made in March 2025, due to less receipt of funds from Government of India.

	60	Other Programmes				
	703	Employment Assurance Scheme				
18.	34	National Rural Employment Guarantee Scheme				
		O	5,259.91			
		R (-)	2,137.64	3,122.27	3,122.26	(-)0.01

Withdrawal of provision of ₹2,137.64 lakh was made in March 2025, through surrender due to less receipt of funds from Government of India.

	2515	OTHER RURAL DEVELOPMENT PROGRAMMES				
	101	Panchayati Raj				
19.	34	Rashtriya Gram Swaraj Abhiyan (RGSA)				
		O	1,604.67			
		R (-)	1,191.67	413.00	413.00	...

Withdrawal of provision of ₹1,191.67 lakh was made in March 2025, through surrender due to less receipt of funds from Government of India.

	102	Community Development				
20.	40	Sikkim INSPIRES (Integrated Service Provision and Innovation for Rural Economics)				
		O	412.00			
		R (-)	190.57	221.43	221.43	...

Withdrawal of provision of ₹190.57 lakh was made in March 2025, through surrender, due to less receipt of funds from Government of India.

Grant No. 35 Rural Development contd...

	Head				(₹ in lakh)	
				Total Grant	Actual Expenditure	Excess (+) Savings (-)
	789	Special Component Plan for Schedule Castes				
21.	34	Rashtriya Gram Swaraj Abhiyan (RGSA)				
		O	120.67			
		R (-)	96.67	24.00	24.00	...

Withdrawal of provision of ₹96.67 lakh was made in March 2025, through surrender, due to less receipt of funds from Government of India.

	796	Tribal Area Sub Plan				
22.	34	Rashtriya Gram Swaraj Abhiyan (RGSA)				
		O	874.67			
		R (-)	711.67	163.00	163.00	...

Withdrawal of provision of ₹711.67 lakh was made in March 2025, through surrender due to less receipt of funds from Government of India.

	3054	ROADS AND BRIDGES				
	04	District and Other Roads				
	105	Maintenance and Repairs				
23.	60	Work Charged Establishment				
		O	588.21			
		R (-)	0.13	588.08	587.26	(-)0.82

Withdrawal of provision of ₹0.13 lakh was made in March 2025, through surrender due to reduction in expenditure. The reason for savings was not mentioned.

	80	General				
	001	Direction and Administration				
24.	36	Rural Development Department				
		O	1,868.28			
		R (-)	115.24	1,753.04	1,744.63	(-)8.41

Withdrawal of provision of ₹115.24 lakh was made in March 2025, through surrender, due to reduction in expenditure. The savings occurred due to non-receipt of bills.

Grant No. 35 Rural Development contd...

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

(vi) **Savings mentioned in the note above was mainly counter balanced by excess mainly under :**

2215 WATER SUPPLY AND SANITATION

02 Sewerage and Sanitation

789 Special Component Plan for Schedule Castes

1. 81 Swachh Bhrat Mission (Gramin) (SBM)

O	38.80			
R	34.67	73.47	73.47	...

The augmentation of provision of ₹34.67 lakh was made in March 2025, through surrender/re-appropriation, to meet excess expenditure.

796 Tribal Area Sub-Plan

2. 81 Swachh Bharat Mission (Gramin)(SBM)

O	257.41			
R	216.34	473.75	473.75	...

The augmentation of provision of ₹216.34 lakh was made in March 2025, through surrender/reappropriation, to meet additional expenditure.

Capital

Voted

(i) **Actual expenditure of ₹48,018.08 lakh in Capital section was under the grant.**

(ii) **In view of final savings of ₹17,597.33 lakh an amount of ₹17,595.87 lakh was anticipated and surrendered.**

(iii) **Total expenditure under capital ₹48,018.08 lakh was less than the original provision of ₹64,565.41 lakh. Hence, supplementary provision of ₹1,050.00 lakh made in February 2025, proved unnecessary.**

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

4515 CAPITAL OUTLAY ON OTHER RURAL DEVELOPMENT PROGRAMMES

101 Panchayati Raj

1. 36 Rural Development Department

O	583.76			
R (-)	34.77	548.99	547.58	(-)1.41

Withdrawal of provision of ₹34.77 lakh was made in March 2025, through surrender, due to reduction in expenditure. The savings occurred due to non-submission of bills

Grant No. 35 Rural Development contd...

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
						(₹ in lakh)
	102	Community Development				
2.	45	Gangtok District				
		O	133.78			
		R (-)	18.15	115.63	115.62	(-)0.01
3.	47	Mangan District				
		O	66.09			
		R (-)	1.24	64.85	64.85	...
	103	Rural Development				
4.	48	Namchi District				
		O	260.00			
		R (-)	70.44	189.56	189.56	...

Withdrawal of provision of ₹89.83 lakh was made in March 2025, in the above mentioned three sub-heads through surrender/re-appropriation, due to reduction in expenditure.

	4575	CAPITAL OUTLAY ON OTHER SPECIAL AREAS PROGRAMMES				
	06	Border Area Development				
	796	Tribal Area Sub-Plan				
5.	60	Vibrant Village Programme				
		O	7,912.42			
		R (-)	5,690.26	2,222.16	2,222.16	...

Withdrawal of provision of ₹5,690.26 lakh was made in March 2025, through surrender due to less-receipt of funds from Government of India.

	5054	CAPITAL OUTLAY ON ROADS AND BRIDGES				
	04	District & Other Roads				
	101	Bridges				
6.	47	Mangan District				
		O	170.27			
		R (-)	4.85	165.42	165.42	...

Grant No. 35 Rural Development contd...

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
						(₹ in lakh)
7.	49	Pakyong District				
		O	182.86			
		R (-)	32.86	150.00	150.00	...
8.	61	Rural Foot Bridge (New)				
		O	800.00			
		R (-)	2.35	797.65	797.65	...

Withdrawal of provision of ₹40.06 lakh was made in March 2025 in the above mentioned three sub-heads through surrender/re-appropriation, due to less receipt of bills.

	337	Road Works				
9.	35	Roads and Bridges Department				
		O	28,976.50			
		S	950.00			
		R (-)	11,731.75	18,194.75	18,194.75	...

An additional provision of ₹950.00 lakh was made through supplementary grant in February 2025. Withdrawal of provision of ₹11,731.75 lakh through surrender was made in March 2025, due to less receipt of Central share.

10.	45	Gangtok District				
		O	23.30			
		R (-)	6.93	16.37	16.37	...
11.	61	Schemes Funded under Sikkim Transport Infrastructure Development Fund				
		O	321.83			
		R (-)	3.65	318.18	318.17	(-)0.01
12.	62	Forest Compensation				
		O	115.97			
		R (-)	23.42	92.55	92.54	(-)0.01

Withdrawal of provision of ₹34.00 lakh was made in March 2025, in the above mentioned three sub-heads through surrender/re-appropriation, was due to less bills receipt.

Grant No. 35 Rural Development concld...

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

(v) **Savings mentioned in the note above was mainly counter balanced by excess mainly under :**

4215 CAPITAL OUTLAY ON WATER SUPPLY AND SANITATION

01 Water Supply

102 Rural Water Supply

1. 36 Rural Development Department

O	57.01			
R	8.56	65.57	65.57	...

Augmentation of provision by ₹8.56 lakh was made in March 2025, through re-appropriation, to meet the additional expenditure.

5054 CAPITAL OUTLAY ON ROADS AND BRIDGES

04 District &Other Roads

101 Bridges

2. 60 Rural Foot Bridge(Old)

O	0.01			
R	16.28	16.29	16.29	...

Augmentation of provision of ₹16.28 lakh was made in March 2025, through re-appropriation, to meet the additional expenditure.

Grant No. 36 Science and Technology

Section and Major Head		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Savings(-)
			(₹ in thousands)	
REVENUE				
VOTED				
MAJOR HEAD				
3425 - OTHER SCIENTIFIC RESEARCH				
ORIGINAL	12,42,78			
SUPPLEMENTARY	16,49	12,59,27	11,33,46	(-)1,25,81
TOTAL VOTED				
Original	**12,42,78**			
Supplementary	**16,49**	**12,59,27**	**11,33,46**	**(-)1,25,81**
Surrendered				**1,24,60**
CAPITAL				
VOTED				
5425 - CAPITAL OUTLAY ON OTHER SCIENTIFIC AND ENVIROMENTAL RESEARCH				
ORIGINAL	47,41			
SUPPLEMENTARY	...	47,41	30,98	(-)16,43
TOTAL VOTED				
Original	**47,41**			
Supplementary	**...**	**47,41**	**30,98**	**(-)16,43**
Surrendered				**16,43**

Notes and comments

Revenue

Voted

(i) **Actual expenditure of ₹1,133.46 lakh was under Revenue section.**

(ii) **In view of final savings of ₹125.81 lakh, an amount of ₹124.60 lakh was anticipated and surrendered.**

(iii) **Total expenditure under Revenue section ₹1,133.46 lakh was less than the original provision of ₹1,242.78 lakh. Hence, the supplementary provision of ₹16.49 lakh made in February 2025, proved unnecessary.**

(iv) **Savings occurred mainly as under**

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
				(₹ in lakh)		
	3425	OTHER SCIENTIFIC RESEARCH				
	60	Other Expenditure				
	001	Direction and Administration				
1.	37	Science and Technology Department				
		O	806.78			
		S	16.49			
		R (-)	124.60	698.67	697.46	(-)1.21

An additional provision of ₹16.49 lakh was made through supplementary grant in February 2025. Withdrawal of provision by ₹124.60 lakh was made in March 2025, through surrender due to reduction in expenditure. The reason for ultimate savings was not intimated.

Capital

Voted

(i) **Actual expenditure of ₹30.98 lakh was under Capital section.**

(ii) **In view of final savings of ₹16.43 lakh, an amount of ₹16.43 lakh was anticipated and surrendered.**

(iii) **Total expenditure under Capital section ₹30.98 lakh was less than the original provision of ₹47.41 lakh.**

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

	5425	CAPITAL OUTLAY ON OTHER SCIENTIFIC AND ENVIROMENTAL RESEARCH				
	600	Other Services				
1.	37	Science and Technology Department				
		O	32.41			
		R (-)	1.43	30.98	30.98	...

Withdrawal of provision of ₹1.43 lakh in the above mentioned two sub-heads was made in March 2025 due to reduction in expenditure.

Grant No. 36 Science and Technology concld...

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
					(₹ in lakh)	
2.	51	Intellectual Property Right				
		O	15.00			
		R (-)	15.00	...	...	...

Withdrawal of provision by ₹16.43 lakh in the above mentioned two sub-heads was made in March 2025 through surrender due to delay in execution of work.

Grant No. 37 Transport

Section and Major Head		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Savings(-)
			(₹ in thousands)	
REVENUE				
VOTED				
MAJOR HEAD				
3055 - ROAD TRANSPORT				
ORIGINAL	93,04,11			
SUPPLEMENTARY	63,00	93,67,11	88,69,33	(-)4,97,78
TOTAL VOTED				
Original	**93,04,11**			
Supplementary	**63,00**	**93,67,11**	**88,69,33**	**(-)4,97,78**
Surrendered				**4,97,58**
CAPITAL				
VOTED				
5055 - CAPITAL OUTLAY ON ROAD TRANSPORT				
ORIGINAL	6,03,02			
SUPPLEMENTARY	8,00,00	14,03,02	14,03,01	(-)1
TOTAL VOTED				
Original	**6,03,02**			
Supplementary	**8,00,00**	**14,03,02**	**14,03,01**	**(-)1**
Surrendered				**...**

Notes and comments

Revenue

Voted

(i) **Actual expenditure of ₹8,869.33 lakh was under the Revenue section of this grant.**

(ii) **In view of final savings of ₹497.78 lakh, an amount of ₹497.58 lakh was anticipated and surrendered.**

(iii) **Total expenditure under the Revenue section of this grant of ₹8,869.33 lakh was less than the original provision of ₹9,304.11 lakh. Hence, supplementary provision of ₹63.00 lakh made in February 2025, proved unnecessary.**

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

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
						(₹ in lakhs)
	3055	ROAD TRANSPORT				
	201	Sikkim Nationalised Transport				
1.	60	Management				
		O	1,088.01			
		R (-)	46.18	1,041.83	1,041.65	(-)0.18

Withdrawal of provision of ₹46.18 lakh made in March 2025 through re-appropriation/surrender was due to reduction in staff expenditure.

2.	61	Operation				
		O	5,966.10			
		S	63.00			
		R (-)	441.40	5,587.70	5,587.68	(-)0.02

Augmentation of provision by ₹63.00 lakh made through supplementary demand in February 2025. Provision was reduced by ₹441.40 lakh made in March 2025 through re-appropriation/surrender was due to non-receipt of arrears bills.

3.	67	Payment of Ex-Gratia				
		O	25.00			
		R (-)	10.00	15.00	15.00	...

Reduction of provision by ₹10.00 lakh made in March 2025 through surrender was due to non-receipt of bills from Motor Vehicle Division.

Grant No. 38 Social Welfare

Section and Major Head		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Savings(-)
			(₹ in thousands)	
REVENUE				
VOTED				
MAJOR HEAD				
2225 - WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES AND OTHER BACKWARD CLASSES				
ORIGINAL	96,47,62			
SUPPLEMENTARY	99,73	97,47,35	43,41,85	(-)54,05,50
2235 - SOCIAL SECURITY AND WELFARE				
ORIGINAL	3,04,00			
SUPPLEMENTARY	...	3,04,00	1,77,00	(-)1,27,00
TOTAL VOTED				
Original	**99,51,62**			
Supplementary	**99,73**	**1,00,51,35**	**45,18,85**	**(-)55,32,50**
Surrendered				**54,70,06**
CAPITAL				
VOTED				
4202 - CAPITAL OUTLAY ON EDUCATION, SPORTS,ART AND CULTURE				
ORIGINAL	2,35,44			
SUPPLEMENTARY	...	2,35,44	1,42,30	(-)93,14
4217 - CAPITAL OUTLAY ON URBAN DEVELOPMENT				
ORIGINAL	71,74			
SUPPLEMENTARY	...	71,74	71,14	(-)60

Grant No. 38 Social Welfare contd…

Section and Major Head		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Savings(-)
		(₹ in thousands)		
4225 - CAPITAL OUTLAY ON WELFARE OF SC/ST/OBC				
ORIGINAL	3,29,08,93			
SUPPLEMENTARY	...	3,29,08,93	1,50,25,54	(-)1,78,83,39
TOTAL VOTED				
Original	**3,32,16,11**			
Supplementary	**...**	**3,32,16,11**	**1,52,38,98**	**(-)1,79,77,13**
Surrendered				**1,78,26,41**

Notes and comments

Revenue

Voted

(i) **Actual expenditure of ₹4,518.85 lakh was under the Revenue section of this grant.**

(ii) **In view of final savings of ₹5,532.50 lakh, an amount of ₹5,470.06 lakh was anticipated and surrendered.**

(iii) **Total expenditure under the Revenue section ₹4,518.85 lakh was less than the original provision of ₹9,951.62 lakh. Hence, supplementary provision of ₹99.73 lakh made in February 2025, proved unnecessary.**

(iv) **This is the twelfth year in succession the grant under Revenue section closed with savings. The persistent savings for the last five years are detailed below :**

(₹ in lakh)

Year	**Total Grant**	**Actual Expenditure**	**Savings (-)**
2019-20	**24,959.34**	**19,168.66**	**(-) 5,790.68**
2020-21	**29,422.77**	**22,175.17**	**(-) 7,247.60**
2021-22	**32,950.88**	**25,796.84**	**(-) 7,154.04**
2022-23	**70,240.51**	**44,516.73**	**(-) 25,723.78**
2023-24	**24,822.41**	**9,110.06**	**(-) 15,712.35**

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

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
						(₹ in lakh)
	2225	WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES AND OTHER BACKWARD CLASSES				
	01	Welfare of Scheduled Castes				
	001	Direction and Administration				
1.	60	Establishment				
		O	1,473.39			
		S	99.72			
		R (-)	19.38	1,553.73	1,528.66	(-)25.07

Augmentation of provision by ₹99.72 lakh was made through supplementary demand in February 2025. Further, reduction of provision by ₹19.38 lakh was made in March 2025 through surrender/re-appropriation due to non-receipt of bills. The savings occurred due to non-release of funds from the Government of India.

2.	68	Other Social Welfare Programmes				
		O	47.00			
		R (-)	28.46	18.54	18.53	(-)0.01

Withdrawal of provision of ₹28.46 lakh was made through surrender in March 2025 due to non-receipt of funds from the Government of India.

	277	Education				
3.	42	Scheme for Development of Scheduled Caste				
		O	199.49			
		R (-)	202.06	-2.57	6.46	(+)9.03

Withdrawal of provision of ₹202.06 lakh was made through surrender/re-appropriation in March 2025 due to non-receipt of funds. The reason for ultimate excess of ₹9.03 lakh was not intimated.

	793	Special Central Assistance for Scheduled Castes Component Plan				
4.	61	PM AJAY (Central Share)				
		O	500.00			
		R (-)	477.75	22.25	22.25	...

Withdrawal of provision by ₹477.75 lakh made through surrender in March 2025 was due to non-receipt of funds from the Government of India.

Grant No. 38 Social Welfare contd…

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
						(₹ in lakh)
	02	Welfare of Scheduled Tribes				
	001	Direction and Administration				
5.	60	Establishment				
		O	550.37			
		R (-)	18.51	531.86	529.11	(-)2.75

Withdrawal of provision by ₹18.51 lakh was made through surrender/re-appropriation in March 2025 due to reduction in staff expenditure. The ultimate savings of ₹2.75 lakh was also due to non-receipt of bills.

	277	Education S.T.(P)				
6.	51	Umbrella Scheme for Education of ST Student				
		O	1,111.00			
		R (-)	419.15	691.85	681.87	(-)9.98

Withdrawal of provision by ₹419.15 lakh was made through surrender in March 2025 due to non-receipt of funds. The savings occurred due to non-receipt of funds from the Government of India,

	794	Special Central Assistance for Tribal sub-plan				
7.	63	PM ADI Adarsh Gram Yojana (Central Share)				
		O	1,300.00			
		R (-)	1,300.00	...	...	...
8.	64	Tribal Research Institute (Central Share)				
		O	400.00			
		R (-)	200.00	200.00	200.00	...

Withdrawal of provision by ₹1,500.00 lakh made through surrender in March 2025 in the above mentioned two sub-heads was due to non-receipt of funds from the Government of India.

	796	Tribal Area Sub Plan (STP)				
9.	71	Grants-in-aid under 1st proviso to Article 275(1) of the Constitution of India				
		O	3,000.00			
		R (-)	2,347.25	652.75	618.71	(-)34.04

Grant No. 38 Social Welfare contd…

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
						(₹ in lakh)
10.	73	Admin Cost under ministry of Tribal Affairs				
		O	150.00			
		R (-)	97.50	52.50	52.50	...

Withdrawal of provision by ₹2,444.75 lakh made through surrender in March 2025 in the above mentioned two sub-heads was due to non-receipt of bills.

	03	Welfare of Backward Classes				
	277	Education				
11.	63	PM YASASVI Post- Matric Scholarship to OBC Students (Central Share)				
		O	500.00			
		R (-)	202.13	297.87	297.87	...
12.	64	PM YASASVI Pre- Matric Scholarship to OBC Students (State Share)				
		O	0.50			
		R (-)	0.16	0.34	0.34	...
13.	65	PM YASASVI Post- Matric Scholarship to OBC Students (State Share)				
		O	50.00			
		R (-)	27.76	22.24	36.12	(+)13.88

Withdrawal of provision by ₹230.05 lakh made through surrender in March 2025 in the above mentioned three sub-heads was due to non-receipt of funds from the Government of Inda. The reason for ultimate excess of ₹13.88 lakh was not intimated.

	80	General				
	800	Other Expenditure				
14.	67	SC, ST and OBC Welfare Boards				
		O	24.96	24.96	11.54	(-)13.42

Savings occurred due to non-appointment of SC, ST & OBC Chairman.

Grant No. 38 Social Welfare contd…

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
						(₹ in lakh)
15.	68	Detention Centre at Rangpo				
		O	3.00			
		R (-)	3.00	...	...	...

Withdrawal of entire provision of ₹3.00 lakh made through surrender in March 2025 was due to non-receipt of bills.

	2235	SOCIAL SECURITY AND WELFARE				
	01	Rehabilitation				
	200	Other Relief Measures				
16.	67	Schemes under Drug Demand Reduction and Rehabilitation (Central Share)				
		O	300.00			
		R (-)	123.00	177.00	177.00	...

Withdrawal of provision by ₹123.00 lakh was made through surrender in March 2025 due to non-receipt of funds from the Government of India.

	02	Social Welfare				
	800	Other expenditure				
17.	70	Social Welfare Board				
		O	4.00			
		R (-)	4.00	...	...	...

The entire provision of ₹4.00 lakh was surrendered in March 2025 due to closing of Social Welfare Board.

Capital

Voted

(i) **Total expenditure under the Capital section ₹15,238.98 lakh was less than the original provision of ₹33,216.11 lakh.**

(ii) **In view of final savings of ₹17,977.13 lakh, an amount of ₹17,826.41 lakh was anticipated and surrendered.**

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

Head					(₹ in lakh)
			Total Grant	Actual Expenditure	Excess (+) Savings (-)
	4202	CAPITAL OUTLAY ON EDUCATION, SPORTS,ART AND CULTURE			
	04	Art and Culture			
	796	Tribal Area Sub-Plan			
1.	60	Scheme under TSP			
		O 235.44			
		R (-) 93.06	142.38	142.30	(-)0.08

Withdrawal of provision by ₹93.06 lakh was made through surrender in March 2025 due to non-receipt of requisition for funds transfer.

	4225	CAPITAL OUTLAY ON WELFARE OF SCHEDULED CASTES,SCHEDULED TRIBES AND OTHER BACKWARD CLASSES, MINORITIES			
	02	Welfare of Scheduled Tribes			
	277	Education			
2.	60	Construction			
		O 79.03			
		R (-) 28.99	50.04	49.99	(-)0.05

Withdrawal of provision by ₹28.99 lakh made through surrender in March 2025 was due to less receipt of funds.

	794	Special Central Assistance for Tribal Sub-Plan			
3.	60	Support to Tribal Research Institute (Central Share)			
		O 50.00	50.00	...	(-)50.00

The savings was occurred due to non-receipt of funds from Government of India.

Grant No. 38 Social Welfare concld…

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
						(₹ in lakh)
	03	Welfare of Backward Classes				
	277	Education				
4.	43	Scheme for Development of OBC and Denotified Tribes (DNT) and Semi nomadic tribes				
		O	319.50			
		R (-)	76.00	243.50	243.50	...

Withdrawal of provision by ₹76.00 lakh was made through surrender/re-appropriation in March 2025 due to less-receipt of funds from the Government of India.

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
	04	Welfare of Minorities				
	102	Economic Development				
5.	33	Pradhan Mantri Jan Vikas Karyakaram				
		O	31,700.00			
		R (-)	17,627.00	14,073.00	14,073.00	...

Withdrawal of provision by ₹17,627.00 lakh was made through surrender/re-appropriation in March 2025 due to non-receipt of funds from the Government of India.

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
	80	General				
	190	Investments in Public Sector and Other Undertakings				
6.	60	Investment in SABCCO				
		O	100.00	100.00	...	(-)100.00

The savings was occurred due to non-receipt of funds from the Government of India.

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
	800	Other Expenditure				
7.	44	Head Office Establishment				
		O	20.35			
		R (-)	1.31	19.04	19.04	...

Withdrawal of provision by ₹1.31 lakh was made in March 2025 through surrender was due to less expenditure.

Grant No. 39 Sports and Youth Affairs

Section and Major Head		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Savings(-)
		(₹ in thousands)		
REVENUE				
VOTED				
MAJOR HEAD				
2204 - SPORTS AND YOUTH SERVICES				
ORIGINAL	30,03,71			
SUPPLEMENTARY	2,92,55	32,96,26	31,36,25	(-)1,60,01
TOTAL VOTED				
Original	**30,03,71**			
Supplementary	**2,92,55**	**32,96,26**	**31,36,25**	**(-)1,60,01**
Surrendered				**1,78,96**
CAPITAL				
VOTED				
4202 - CAPITAL OUTLAY ON EDUCATION, SPORTS,ART AND CULTURE				
ORIGINAL	32,72,57			
SUPPLEMENTARY	...	32,72,57	29,74,27	(-)2,98,30
TOTAL VOTED				
Original	**32,72,57**			
Supplementary	**...**	**32,72,57**	**29,74,27**	**(-)2,98,30**
Surrendered				**2,98,30**

Notes and comments

Revenue

Voted

(i) **Actual expenditure of ₹3,136.25 lakh was under Revenue section includes unadjusted abstract contingent bill amounting to ₹1.45 lakh.**

(ii) **In view of final savings of ₹160.01 lakh, an amount of ₹178.96 lakh was anticipated and surrendered.**

(iii) **The original provision under the Revenue section was ₹3,003.71 lakh. And supplymentary provision of ₹292.55 lakh was made in February 2025.**

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

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
					(₹ in lakh)	
	2204	SPORTS AND YOUTH SERVICES				
	001	Direction and Administration				
1.	60	Establishment				
		O	2,673.96			
		S	42.55			
		R (-)	155.41	2,561.10	2,580.06	(+)18.96

An additional provision of ₹42.55 lakh was made through supplementary grant in February 2025. Withdrawal of provision of ₹155.41 lakh through surrender was made in March 2025, due to reduction in staff expenditure. The ultimate excess occurred due to additional staff expenditure.

	103	Youth Welfare Programmes for Non-Students				
2.	64	Assistance and Incentives				
		O	100.00			
		S	250.00			
		R (-)	1.33	348.67	348.67	...

An additional provision of ₹250.55 lakh was made through supplementary grant in February 2025. Withdrawal of provision of ₹1.33 lakh through surrender was made in March 2025, due to non-claim of bills.

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
					(₹ in lakh)	
	104	Sports and Games				
3.	69	Gangtok Sports Academy				
		O	35.00			
		R (-)	21.34	13.66	13.66	...

Withdrawal of provision of ₹21.34 lakh was made in March 2025 through surrender, was due to reduction in expenditure.

Capital

Voted

(i) **Actual expenditure of ₹2,974.27 lakh was under Capital section includes unadjusted abstract contingent bill amounting to ₹99.99 lakh.**

(ii) **In view of final savings of ₹298.30 lakh was anticipated and surrendered.**

(iii) **Total expenditure under capital section ₹2,974.27 lakh was less than the original provision of ₹3,272.57 lakh under the grant.**

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

	4202	CAPITAL OUTLAY ON EDUCATION, SPORTS,ART AND CULTURE				
	03	Sports and Youth Services				
	102	Sports Stadia				
1.	45	Gangtok District				
		O	298.53			
		R (-)	2.00	296.53	296.53	...

Withdrawal of provision by ₹2.000 lakh made in March 2025, through surrender, was due to reduction in expenditure.

2.	47	Mangan District				
		O	100.00			
		R (-)	100.00	...	...	...

Withdrawal of entire provision of ₹100.00 lakh made in March 2025, through surrender, was due to non-submission of bills.

Grant No. 39 Sports and Youth Affairs concld…

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
						(₹ in lakh)
3.	48	Namchi District				
		O	2,241.00			
		R (-)	41.00	2,200.00	2,199.99	(-)0.01
4.	61	Stadium, Gymnasium and Playgrounds				
		O	200.00			
		R (-)	152.80	47.20	47.20	...

Withdrawal of provision by ₹193.80 lakh made in March 2025, in the above mentioned two sub-heads through surrender, was due to reduction in expenditure.

	800	Other expenditure				
5.	44	Head Office Establishment				
		O	33.04			
		R (-)	2.50	30.54	30.54	...

The withdrawal of provision by ₹2.50 lakh was made in March 2025, through surrender, was due to reduction in expenditure.

Grant No. 40 Tourism and Civil Aviation

Section and Major Head		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Savings(-)
			(₹ in thousands)	
REVENUE				
VOTED				
MAJOR HEAD				
3053 - CIVIL AVIATION				
ORIGINAL	4			
SUPPLEMENTARY	6,00,00	6,00,04	7,00,00	(+)99,96
3452 - TOURISM				
ORIGINAL	67,66,01			
SUPPLEMENTARY	10,95	67,76,96	56,38,51	(-)11,38,45
TOTAL VOTED				
Original	**67,66,05**			
Supplementary	**6,10,95**	**73,77,00**	**63,38,51**	**(-)10,38,49**
Surrendered				**10,37,20**
CAPITAL				
VOTED				
5452 - CAPITAL OUTLAY ON TOURISM				
ORIGINAL	85,28,66			
SUPPLEMENTARY	1,69,28,00	2,54,56,66	2,48,94,06	(-)5,62,60
TOTAL VOTED				
Original	**85,28,66**			
Supplementary	**1,69,28,00**	**2,54,56,66**	**2,48,94,06**	**(-)5,62,60**
Surrendered				**86,39**

Notes and comments

Revenue

Voted

(i) **Actual expenditure of ₹6,338.51 lakh under the Revenue section includes unadjusted abstract contingent bill amounting to ₹67.51 lakh.**

(ii) **In view of final savings of ₹1,038.49 lakh, an amount of ₹1,037.20 lakh was anticipated and surrendered.**

(iii) **Total expenditure under Revenue section ₹6,338.51 lakh was less than the original provision of ₹6,766.05 lakh. Hence, supplementary provision of ₹610.95 lakh made in February 2025, proved unnecessary.**

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

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
					(₹ in lakh)	
	3452	TOURISM				
	01	Tourist Infrastructure				
	101	Tourist Centre				
1.	60	Establishment				
		O	3,493.85			
		S	10.95			
		R (-)	66.01	3,438.79	3,438.33	(-)0.46

Augmentation of provision by ₹10.95 lakh was made through supplementary demand in February 2025. Withdrawal of provision of ₹66.01 lakh was made through re-appropriation/surrender due to reduction in staff expenditure.

2.	63	Sikkim INSPIRES (Integrated Service Provision and Innovation for Rural Economies)				
		O	2,116.00			
		R (-)	925.01	1,190.99	1,190.99	...

Withdrawal of provision by ₹925.01 lakh through surrender was due to less submission of bills.

	102	Tourist Accommodation				
3.	60	Establishment				
		O	219.49			
		R (-)	46.38	173.11	172.65	(-)0.46

Surrender of provision by ₹46.38 lakh was made through surrender due to reduction in staff expenditure.

Grant No. 40 Tourism and Civil Aviation contd…

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
				(₹ in lakh)		
	103	Tourist Transport service				
4.	62	Operational Expenditure of Tourist Transport				
		O	100.00			
		R (-)	100.00	...	...	...
		Withdrawal of entire provision of ₹100.00 lakh was made through re-appropriation due to transfer to oher expenditure head.				
	80	General				
	104	Promotion and Publicity				
5.	64	Tourist Fairs and Festivals				
		O	50.00			
		R (-)	0.69	49.31	49.31	...
6.	65	Adventure Tourism				
		O	50.00			
		R (-)	13.07	36.93	36.93	...
		Surrender of provision of ₹13.76 lakh made in the above mentioned two sub-heads in March 2025 due to bills presented but not passed.				
	(v)	**Savings mentioned in the note above was mainly counter balanced by excess mainly under :**				
	3053	CIVIL AVIATION				
	01	Air Services				
	190	Assistance to Public Sector and Other Undertakings				
1.	70	Helicopter Operations				
		O	0.01			
		S	600.00			
		R	100.00	700.01	700.00	(-)0.01
		Augmentation of provision by ₹600.00 lakh made through supplementary demand in February 2025. Further, additonal provision by ₹100.00 lakh was made through re-appropriation to meet the additional expenditure.				
	3452	TOURISM				
	80	General				
2.	001	Direction and Administration				
		O	26.54			
		R	13.99	40.53	40.17	(-)0.36
		Augmentation of provision by ₹13.99 lakh was made through re-appropriation/surrender to meet the excess expenditure and bills not passed by the Treasury Pay and Accounts Office. The reason for ultimate savings was not intimated.				

Grant No. 40 Tourism and Civil Aviation concld…

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

Capital

Voted

(i) **Actual expenditure under the Capital section was ₹24,894.06 lakh.**

(ii) **Original provision under Capital section was ₹8,528.66 lakh and supplementary provision of ₹16,928.00 lakh was made in February 2025.**

(iii) **In view of final savings of ₹562.60 lakh, an amount of ₹86.39 lakh was anticipated and surrendered.**

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

5452 CAPITAL OUTLAY ON TOURISM

01 Tourist Infrastructure

101 Tourist Centre

1. 46 Gyalshing District

O	2,310.00			
R (-)	60.89	2,249.11	2,249.11	...

Surrender of provision by ₹60.89 lakh was made in March 2025, due to less submission of bills.

2. 50 Soreng District

O	853.25			
S	6,001.00			
R (-)	17.03	6,837.22	6,361.22	(-)476.00

Augmentation of provision by ₹6,001.00 lakh made through supplementary demand in February 2025. Withdrawal of provision of ₹17.03 lakh through surrender was made in March 2025 due to less submission of bills. The reason for ultimate savings of ₹476.00 lakh was not intimated.

80 General

800 Other Expenditure

3. 44 Head Office Establishment

O	47.68			
R (-)	7.01	40.67	40.67	...

Withdrawal of provision of ₹7.01 lakh through surrender was made in March 2025 due to less submission of bills.

Grant No. 41 Urban Development

Section and Major Head		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Savings(-)
		(₹ in thousands)		
REVENUE				
VOTED				
MAJOR HEAD				
2045 - OTHER TAXES AND DUTIES ON COMMODITIES AND SERVICES				
ORIGINAL	2,75,33			
SUPPLEMENTARY	...	2,75,33	2,72,28	(-)3,05
2059 - PUBLIC WORKS				
ORIGINAL	2,27,52			
SUPPLEMENTARY	...	2,27,52	2,26,94	(-)58
2215 - WATER SUPPLY AND SANITATION				
ORIGINAL	81,93			
SUPPLEMENTARY	...	81,93	79,67	(-)2,26
2216 - HOUSING				
ORIGINAL	3,14,91			
SUPPLEMENTARY	...	3,14,91	3,14,91	...
2217 - URBAN DEVELOPMENT				
ORIGINAL	1,09,17,41			
SUPPLEMENTARY	2,35,30	1,11,52,71	60,22,15	(-)51,30,54
3054 - ROADS AND BRIDGES				
ORIGINAL	3,94,98			
SUPPLEMENTARY	...	3,94,98	3,86,83	(-)8,15

Grant No. 41 Urban Development contd...

Section and Major Head		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Savings(-)
		(₹ in thousands)		
3475 - OTHER GENERAL ECONOMIC SERVICES				
ORIGINAL	2,40,81			
SUPPLEMENTARY	...	2,40,81	...	(-)2,40,81
TOTAL VOTED				
Original	**1,24,52,89**			
Supplementary	**2,35,30**	**1,26,88,19**	**73,02,78**	**(-)53,85,41**
Surrendered				**51,04,62**
CAPITAL				
VOTED				
4215 - CAPITAL OUTLAY ON WATER SUPPLY AND SANITATION				
ORIGINAL	5,00,00			
SUPPLEMENTARY	...	5,00,00	5,00,00	...
4216 - CAPITAL OUTLAY ON HOUSING				
ORIGINAL	35,54,00			
SUPPLEMENTARY	...	35,54,00	35,52,99	(-)1,01
4217 - CAPITAL OUTLAY ON URBAN DEVELOPMENT				
ORIGINAL	1,35,92,38			
SUPPLEMENTARY	2,39,75,50	3,75,67,88	2,89,93,24	(-)85,74,64
TOTAL VOTED				
Original	**1,76,46,38**			
Supplementary	**2,39,75,50**	**4,16,21,88**	**3,30,46,23**	**(-)85,75,65**
Surrendered				**10,12,07**

Notes and comments

Revenue

Voted

(i) **Actual expenditure of ₹7,302.78 lakh was under Revenue section.**

(ii) **In view of final savings of ₹5,385.41 lakh, an amount of ₹5,104.62 lakh was anticipated and surrendered.**

(iii) **Total expenditure under Revenue section ₹7,302.78 lakh was less than the original provision of ₹12,452.89 lakh. Hence, supplementary provision of ₹235.30 lakh made in February 2025, proved unnecessary.**

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

Head				Total Grant	Actual Expenditure	Excess (+) Savings (-)
					(₹ in lakh)	
	2045	OTHER TAXES AND DUTIES ON COMMODITIES AND SERVICES				
	200	Collection Charges-Other Taxes and Duties				
1.	60	Establishment				
		O	220.00			
		R (-)	3.07	216.93	216.93	...

Withdrawal of provision of ₹3.07 lakh made in March 2025, through re-appropriation/surrender was due to non-submission of bills.

	2215	WATER SUPPLY AND SANITATION				
	02	Sewerage and Sanitation				
	105	Sanitation Services				
2.	42	Urban Development				
		O	81.93			
		R (-)	2.24	79.69	79.67	(-)0.02

Withdrawal of provision by ₹2.24 lakh made in March 2025, through surrender, was due to reduction in staff expenditure. The savings occurred due to non-submission of bills.

Grant No. 41 Urban Development contd...

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
						(₹ in lakh)
	2217	URBAN DEVELOPMENT				
	01	State Capital Development				
	001	Direction and Administration				
3.	60	Establishment				
		O	659.15			
		S	100.00			
		R (-)	8.13	751.02	750.87	(-)0.15

An additional provision of ₹100.00 lakh was made through supplementary grant in February 2025. Withdrawal of provision of ₹8.13 lakh through surrender/re-appropriation, was made in March 2025, due to reduction in staff expenditure. The savings occurred due to non-submission of bills.

	05	Other Urban Development Schemes				
	001	Direction and Administration				
4.	60	Town Planning Cell				
		O	518.61			
		R (-)	10.54	508.07	507.92	(-)0.15

Withdrawal of provision of ₹10.54 lakh made in March 2025, through surrender/re-appropriation, was due to reduction in staff expenditure. The savings occurred due to non-submission of bills.

5.	053	Maintenance and Repairs				
		O	29.23			
		R (-)	6.28	22.95	22.95	...

Withdrawal of provision of ₹6.28 lakh made in March 2025, through surrender/re-appropriation, was due to reduction in staff expenditure. The savings occurred due to non-submission of bills.

	800	Other expenditure				
6.	81	Swachh Bharat Mission				
		O	843.20			
		R (-)	843.20	...	...	...

Withdrawal of entire provision of ₹843.20 lakh was made through surrender/re-appropriation due to non-receipt of funds from the Government of India.

Grant No. 41 Urban Development contd...

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
						(₹ in lakh)
7.	82	Scheme under Ministry of Urban Development and HUPA				
		O	4,605.43			
		R (-)	4,118.60	486.83	486.83	...

Withdrawal of provision of ₹4,118.60 lakh through surrender/re-appropriation was due to non-receipt of funds from the Government of India.

	80	General				
8.	001	Direction and Administration				
		O	1,875.30			
		S	135.30			
		R (-)	19.89	1,990.71	1,977.97	(-)12.74

An additional provision of ₹135.30 lakh was made through supplementary grant in February 2025. Withdrawal of provision of ₹19.89 lakh through surrender/re-appropriation, was made in March 2025, due to non-submission fo bills. The ultimate savings occurred due to non-claim of bills.

9.	62	Grant to Gangtok Municipal Corporation for Beautification of Gangtok town				
		O	50.00			
		R (-)	50.00	...	...	...
10.	63	State Share of Bio-Mediation				
		O	50.00			
		R (-)	50.00	...	...	...

The entire provision ₹100.00 lakh in the above mentioned two sub-heads was surrenderd in March 2025, due to non-submission of bills.

	800	Other Expenditure				
11.	61	Garbage Disposal				
		O	455.64			
		R (-)	7.32	448.32	447.12	(-)1.20

Grant No. 41 Urban Development contd...

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
						(₹ in lakh)
12.	62	Parks and Gardens				
		O	23.40			
		R (-)	2.54	20.86	20.85	(-)0.01

Reduction of provision by ₹9.86 lakh in the above mentioned two sub-heads through surrender/re-appropriation was made in March 2025, due to reduction in staff expenditure.

	3054	ROADS AND BRIDGES				
	04	District and Other Roads				
13.	105	Maintenance and Repairs				
		O	394.98			
		R (-)	7.37	387.61	386.83	(-)0.78

Reduction of provision by ₹7.37 lakh through surrender was made in March 2025, due to reduction in staff expenditure. The savings occurred with out any specific reason.

	3475	OTHER GENERAL ECONOMIC SERVICES				
	108	Urban Oriented Development Programme (U.D. & H.D.)				
14.	20	National Urban Livelihood Mission				
		O	240.81			
		R	24.19	265.00	...	(-)265.00

Augmentation of provision by ₹24.19 lakh through surrender/re-appropriation was made in March 2025, to meet the expenditure. The savings occurred due to non-receipt of Central share.

(v) **Savings mentioned in the note above was mainly counter balanced by excess mainly under :**

	2045	OTHER TAXES AND DUTIES ON COMMODITIES AND SERVICES				
	101	Collection Charges-Entertainment Tax				
1.	60	Establishment				
		O	55.33			
		R	0.03	55.36	55.35	(-)0.01

Augmentation of provision by ₹0.03 lakh through surrender/re-appropriation was made in March 2025, to meet the additional expenditure.

Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
				(₹ in lakh)	
	80	General			
	001	Direction and Administration			
2.	60	Repayment of Loan/Interest			
		O 1,645.15			
		R 0.63	1,645.78	1,645.77	(-)0.01

Augmentation of provision by ₹0.63 lakh through re-appropriation was made in March 2025, to meet the additional expenditure.

Capital

Voted

(i) **Actual expenditure of ₹33,046.23 lakh was under Capital section includes unadjusted abstract contingent bill amounting to ₹12.71 lakh.**

(ii) **In view of final savings of ₹8,575.65 lakh, an amount of ₹1,012.07 lakh was anticipated and surrendered.**

(iii) **The original provision under Capital section ₹17,646.38 lakh. And supplementary provision of ₹23,975.50 lakh was made in February 2025.**

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

Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
				(₹ in lakh)	
	4216	CAPITAL OUTLAY ON HOUSING			
	80	General			
1.	800	Other Expenditure			
		O 54.00			
		R (-) 1.01	52.99	52.99	...

Reduction of provision by ₹1.01 lakh through surrender was made in March 2025, due to reduction in staff expenditure.

	4217	CAPITAL OUTLAY ON URBAN DEVELOPMENT			
	03	Integrated Development of Small and Medium Towns			
	051	Construction			
2.	45	Gangtok District			
		O 404.57			
		S 13,083.00			
		R (-) 0.35	13,487.22	13,462.21	(-)25.01

An additional provision of ₹13,083.00 lakh was made through supplementary grant in February 2025. Reduction of provision by ₹0.35 lakh through surrender/re-appropriation, was made in March 2025, due to non-submission of bills. The savings occurred due to non-release of funds from the Government of India.

Grant No. 41 Urban Development concld...

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
						(₹ in lakh)
3.	46	Gyalshing District				
		O	600.00			
		R (-)	190.75	409.25	409.25	...

Reduction of provision by ₹190.75 lakh through surrender was made in March 2025, due to reduction in staff expenditure.

4.	48	Namchi District				
		O	1,157.47			
		S	340.00			
		R (-)	83.21	1,414.26	1,413.32	(-)0.94

An additional provision of ₹340.00 lakh was made through supplementary grant in February 2025. Reduction of provision by ₹83.21 lakh through surrender, was made in March 2025, due to non-submission of bills. The reason for ultimate savings was not intimated.

5.	73	Smart Cities				
		O	5,650.00			
		S	8,637.50			
		R (-)	706.20	13,581.30	6,043.75	(-)7,537.55

An additional provision of ₹8,637.50 lakh was made through supplementary grant in February 2025. The withdrawal of provision of ₹706.20 lakh through surrender in March 2025 and the savings occurred due to non-release of funds from the Government of India.

6.	85	Infrastructure Development and Beautification of Naya Bazar in West Sikkim				
		O	30.55			
		R (-)	30.55	...	...	...

The entire provision of ₹30.55 lakh was surrendered in March 2025 due to non-submission of bills.

Grant No. 42 Vigilance

Section and Major Head		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Savings(-)
		(₹ in thousands)		
REVENUE				
VOTED				
MAJOR HEAD				
2062 - VIGILANCE				
ORIGINAL	11,18,37			
SUPPLEMENTARY	46,34	11,64,71	11,02,13	(-)62,58
TOTAL VOTED				
Original	**11,18,37**			
Supplementary	**46,34**	**11,64,71**	**11,02,13**	**(-)62,58**
Surrendered				**...**
CAPITAL				
VOTED				
4070 - CAPITAL OUTLAY ON OTHER ADMINISTRATIVE SERVICES				
ORIGINAL	24,12			
SUPPLEMENTARY	...	24,12	17,82	(-)6,30
TOTAL VOTED				
Original	**24,12**			
Supplementary	**...**	**24,12**	**17,82**	**(-)6,30**
Surrendered				**...**

Notes and comments

Revenue

Voted

(i) **Actual expenditure of ₹1,102.13 lakh was under the Revenue section.**

(ii) **In view of final savings of ₹62.58 lakh, there was no anticipated surrendered.**

(iii) **Total expenditure under Revenue section ₹1,102.13 lakh was less than the original provision of ₹1,118.37 lakh. Hence, supplementary provision of ₹46.34 lakh made in February 2025, proved unnecessary.**

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

Head			(₹ in lakhs)		
			Total Grant	Actual Expenditure	Excess (+) Savings (-)
2062	VIGILANCE				
105	Other Vigilance Agencies				
1. 60	Establishment				
	O	1,118.37			
	S	46.34	1,164.71	1,102.13	(-)62.58

An additional provision of ₹46.34 lakh was made through supplementary grant in February 2025. The reason for ultimate savings was not intimated.

Capital

Voted

(i) **Actual expenditure under the Capital section ₹17.82 lakh was less than the original provision of ₹24.12 lakh.**

(ii) **In view of final savings of ₹6.30 lakh there was no anticipated surrendered.**

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

4070	CAPITAL OUTLAY ON OTHER ADMINISTRATIVE SERVICES				
800	Other expenditure				
1. 60	Establishment				
	O	24.12	24.12	17.82	(-)6.30

The reason for ultimate savings of ₹6.30 lakh was not intimated.

Grant No. 43 Panchayat Raj Institutions

Section and Major Head		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Savings(-)
		(₹ in thousands)		
REVENUE				
VOTED				
MAJOR HEAD				
2015 - ELECTIONS				
ORIGINAL	4,95,84			
SUPPLEMENTARY	...	4,95,84	4,19,17	(-)76,67
2515 - OTHER RURAL DEVELOPMENT PROGRAMMES				
ORIGINAL	85,52,51			
SUPPLEMENTARY	...	85,52,51	82,19,95	(-)3,32,56
3604 - COMPENSATION TO LOCAL BODIES RAJ INST.				
ORIGINAL	86,35,52			
SUPPLEMENTARY	9,90,00	96,25,52	93,62,76	(-)2,62,76
TOTAL VOTED				
Original	**1,76,83,87**			
Supplementary	**9,90,00**	**1,86,73,87**	**1,80,01,88**	**(-)6,71,99**
Surrendered				**5,09,50**
CAPITAL				
VOTED				
4070 - CAPITAL OUTLAY ON OTHER ADMINISTRATIVE SERVICES				
ORIGINAL	40,70			
SUPPLEMENTARY	88	41,58	40,18	(-)1,40
TOTAL VOTED				
Original	**40,70**			
Supplementary	**88**	**41,58**	**40,18**	**(-)1,40**
Surrendered				**1,39**

Notes and comments

Revenue

Voted

(i) **Actual expenditure of ₹18,001.88 lakh under the Revenue section includes unadjusted contingent bill amounting to ₹0.41 lakh.**

(ii) **In view of final savings of ₹671.99 lakh, an amount of ₹509.50 lakh was anticipated and surrendered.**

(iii) **Original provision under the Revenue section was ₹18,001.88 lakh and supplementary provision of ₹990.00 lakh was made in February 2025.**

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

Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
			(₹ in lakh)		
	2015	ELECTIONS			
	101	Election Commission			
1.	60	State Election Commission			
	O	437.10			
	R (-)	38.81	398.29	396.96	(-)1.33

Withdrawal of provision by ₹38.81 lakh was made through surrender/re-appropriation in March 2025 due to reduction in staff expenditure. The reason for ultimate savings of ₹1.33 lakh was not intimated.

	103	Preparation and Printing of Electoral rolls			
2.	60	State Election Department			
	O	34.00			
	R (-)	15.72	18.28	18.26	(-)0.02

Withdrawal of provision of ₹15.72 lakh was made through surrender/re-appropriation in March 2025 due to less expenditure.

	109	Charges for Conduct of Election to Panchayats/Local Bodies			
3.	61	Conduct of Election to Panchayat			
	O	14.74			
	R (-)	10.78	3.96	3.96	...

Withdrawal of provision by ₹10.78 lakh was made through surrender/re-appropriation in March 2025 as Panchayat bye-election was not conducted.

Grant No. 43 Panchayat Raj Institutions contd...

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
					(₹ in lakh)	
4.	62	Conduct of Election to Municipal Bodies				
		O	10.00			
		R (-)	10.00	...	...	...

Withdrawal of entire provision of ₹10.00 lakh made through surrender/re-appropriation in March 2025 as Municipality bye-election was not conducted.

	2515	OTHER RURAL DEVELOPMENT PROGRAMMES				
5.	101	Panchayati Raj				
		O	2,423.54			
		R (-)	100.63	2,322.91	2,321.26	(-)1.65

Withdrawal of provision of ₹100.63 lakh was made through surrender in March 2025 due to less expenditure and non-submission of bills. The reason for ultimate savings of ₹1.65 lakh was not intimated.

	196	Assistance to Zilla Parishads/District Level Panchayats				
6.	61	Grants to Zilla Parishads for Administrative Expenses				
		O	1,792.70			
		R (-)	163.75	1,628.95	1,628.94	(-)0.01

Withdrawal of provision of ₹163.75 lakh was made through surrender in March 2025 due to reduction in staff expenditure.

	198	Assistance to Gram Panchayats				
7.	61	Grants to Gram Panchayats for Administrative Expenses				
		O	4,146.59			
		R (-)	66.52	4,080.07	4,080.07	...

Withdrawal of provision of ₹66.52 lakh was made through surrender in March 2025 due to reduction in staff expenditure.

Grant No. 43 Panchayat Raj Institutions concld...

Head				(₹ in lakh)	
			Total Grant	Actual Expenditure	Excess (+) Savings (-)
3604	COMPENSATION AND ASSIGNMENTS TO LOCAL BODIES AND PANCHAYATI RAJ INSTITUTIONS				
200	Other Miscellaneous Compensation and Assignments				
8. 80	Basic Grant recommendation by 15th Finance Commission				
	O	1,400.00			
	R (-)	103.29	1,296.71	1,296.71	...

Withdrawal of provision of ₹103.29 lakh was made through surrender in March 2025 due to less receipt of funds from the Government of India.

Capital

Voted

(i) **Total expenditure under this grant in Capital section ₹40.18 lakh was less than the original provision of ₹40.70 lakh. Hence, supplementary provision of ₹0.88 lakh made in February 2025 proved unnecessary.**

(ii) **In view of final savings of ₹1.40 lakh, an amount of ₹1.39 lakh was anticipated and surrendered.**

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

4070	CAPITAL OUTLAY ON OTHER ADMINISTRATIVE SERVICES				
101	Election				
1. 60	State Election Commission				
	O	40.70			
	S	0.88			
	R (-)	1.39	40.19	40.18	(-)0.01

Augmentation of provision by ₹0.88 lakh was made through supplementary demand in February 2025. Further, reduction of provision by ₹1.39 lakh was made in March 2025 through surrender due to less expenditure.

Grant No. 46 Municipal Affairs

Section and Major Head		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Savings(-)
			(₹ in thousands)	
REVENUE				
VOTED				
MAJOR HEAD				
3604 - COMPENSATION AND ASSIGNMENTS TO LOCAL BODIES & PANCHAYTI RAJ INSTITUTIONS				
ORIGINAL	36,76,28			
SUPPLEMENTARY	...	36,76,28	18,76,28	(-)18,00,00
TOTAL VOTED				
Original	**36,76,28**			
Supplementary	**...**	**36,76,28**	**18,76,28**	**(-)18,00,00**
Surrendered				**18,00,00**

Notes and comments

Revenue

Voted

(i) **Actual expenditure of ₹1,876.28 lakh under the Grant was less than the original provision ₹3,676.28 lakh.**

(ii) **In view of final savings of ₹1,800.00 lakh, the entire amount of ₹1,800.00 lakh was surrendered.**

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

Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
				(₹ in lakhs)	
	3604	COMPENSATION AND ASSIGNMENTS TO LOCAL BODIES AND PANCHAYATI RAJ INSTITUTIONS			
	200	Other Miscellaneous Compensation and Assignments			
1.	92	Grant recommendation by 15th Finance Commission			
		O 1,800.00			
		R (-) 1,800.00	...	...	...

The entire provision of ₹1800.00 lakh was surrendered in March 2025 due to non-receipt of funds from the Government of India.

Grant No. 47 Skill Development

Section and Major Head		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Savings(-)
		(₹ in thousands)		
REVENUE				
VOTED				
MAJOR HEAD				
2070 - OTHER ADMINISTRATIVE SERVICES				
ORIGINAL	48,72,13			
SUPPLEMENTARY	26,18	48,98,31	20,63,85	(-)28,34,46
2230 - LABOUR AND EMPLOYMENT				
ORIGINAL	7,59,66			
SUPPLEMENTARY	82,45	8,42,11	8,35,44	(-)6,67
TOTAL VOTED				
Original	**56,31,79**			
Supplementary	**1,08,63**	**57,40,42**	**28,99,29**	**(-)28,41,13**
Surrendered				**28,46,12**
CAPITAL				
VOTED				
4059 - CAPITAL OUTLAY ON PUBLIC WORKS				
ORIGINAL	9,44,69			
SUPPLEMENTARY	...	9,44,69	98,75	(-)8,45,94
TOTAL VOTED				
Original	**9,44,69**			
Supplementary	**...**	**9,44,69**	**98,75**	**(-)8,45,94**
Surrendered				**8,45,91**

Notes and comments

Revenue

Voted

(i) **Actual expenditure of ₹2,899.29 lakh under Revenue section includes unadjusted abstract contingent bill amounting to ₹0.25 lakh.**

(ii) **In view of final savings of ₹2,841.13 lakh, an amount of ₹2,846.12 lakh was anticipated and surrendered.**

(iii) **Total expenditure under Revenue section ₹2,899.29 lakh, which was less than the original provision of ₹5,631.79 lakh. Hence, the supplementary provision of ₹108.63 lakh made in February 2025, proved unnecessary.**

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

(₹ in lakh)

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
	2070	OTHER ADMINISTRATIVE SERVICES				
	001	Direction and Administration				
1.	64	Skill Development and Entrepreneurship				
		O	413.67			
		S	26.18			
		R (-)	11.09	428.76	431.82	(+)3.06

An additional provision of ₹26.18 lakh was made through supplementary grant in February 2025. Withdrawal of provision by₹11.09 lakh was made in March 2025, through surrender due to reduction in expenditure. The reason for ultimate excess was not intimated.

	003	Training				
2.	29	Department of Personnel, AR and Training				
		O	2,246.16			
		R (-)	1,029.58	1,216.58	1,224.15	(+)7.57

Withdrawal of provision by ₹1,029.58 lakh was made in March 2025, through surrender due to reduction in expenditure. The reason for ultimate excess was not intimated.

Grant No. 47 Skill Development contd...

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
						(₹ in lakh)
3.	48	Directorate of Craftsmanship Training & Employment				
		O	13.20			
		R (-)	1.88	11.32	11.31	(-)0.01
4.	51	Rural Self Employment Training Institute				
		O	120.00			
		R (-)	120.00	...	...	...

The entire amount of ₹120.00 lakh was surrendered in March 2025, due to non-receipt of funds from Government of India.

5.	52	Sikkim INSPIRIES (Integrated service provision and innovation for Rural Economics)				
		O	1,372.00			
		R (-)	1,325.81	46.19	43.48	(-)2.71

Withdrawal of provision by 1,325.81lakh was made in March 2025, through surrender, due to reduction in expenditure. The reason for ultimate savings was not intimated.

	800	Other Expenditure				
6.	62	Schemes funded from Nirbhaya fund				
		O	354.00			
		R (-)	354.00	...	...	...

The entire amount of ₹354.00 lakh was surrendered in March 2025, due to non-receipt of funds from Government of India.

	2230	LABOUR AND EMPLOYMENT				
	03	Training				
	101	Industrial Training Institutes				
7.	60	Industrial Training Institutes, Rangpo				
		O	322.52			
		S	44.81			
		R	6.15	373.48	367.02	(-)6.46

Augmentation of provision by ₹44.81 lakh was made through supplementary garnt in February 2025. Further, an addition of provision by ₹6.15 lakh was made through re-appropriation in March 2025, to meet the execess expenditure. The reason for ultimate savings was not intimated.

Head				Total Grant	Actual Expenditure	Excess (+) Savings (-)
						(₹ in lakh)
8.	62	Industrial Training Institutes, Gyalshing				
		O	154.93			
		S	13.26			
		R (-)	8.90	159.29	165.64	(+)6.35

An additional provision of ₹13.26 lakh was made through supplementary grant in February 2025. Withdrawal of provision by ₹8.90 lakh was made in March 2025, through surrender/re-appropriation due to reducton in expenditure. The reason for ultimate excess was not intimated.

9.	63	Industrial Training Institute, Kewzing				
		O	120.72			
		S	9.04			
		R (-)	0.95	128.81	126.05	(-)2.76

Augumentation of provision by ₹9.04 lakh was made through supplementary grant in February 2025. Withdrawal of provision by ₹0.95 lakh was made in March 2025, through surrender due to reducton in expenditure. The reason for ultimate savings was not intimated.

Capital

Voted

(i) **Actual expenditure of ₹98.75 lakh was under Capital section.**

(ii) **In view of final savings of ₹845.94 lakh, an amount of ₹845.91 lakh was anticipated and surrendered.**

(iii) **Total expenditure under Capital section ₹98.75 lakh was less than the original provision of ₹944.69 lakh.**

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

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
						(₹ in lakh)
	4059	CAPITAL OUTLAY ON PUBLIC WORKS				
	01	Office Buildings				
	051	Construction				
1.	49	Pakyong District				
		O	422.83			
		R (-)	400.88	21.95	21.95	...

Reduction of provision by ₹400.88 lakh was made in March 2025, through surrender due to non-receipt of Central share.

2.	50	Soreng District				
		O	444.78			
		R (-)	444.78	...	...	...

The entire provision of ₹444.78 lakh was surrendered in March 2025, due to non-receipt of Central share.

Grant No. 48 Women and Child Development

Section and Major Head		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Savings(-)
			(₹ in thousands)	
REVENUE				
VOTED				
MAJOR HEAD				
2235 - SOCIAL SECURITY AND WELFARE				
ORIGINAL	2,84,29,75			
SUPPLEMENTARY	1,25,20	2,85,54,95	1,95,03,26	(-)90,51,69
2236 - NUTRITION				
ORIGINAL	21,99,55			
SUPPLEMENTARY	5,23	22,04,78	16,89,36	(-)5,15,42
TOTAL VOTED				
Original	**3,06,29,30**			
Supplementary	**1,30,43**	**3,07,59,73**	**2,11,92,62**	**(-)95,67,11**
Surrendered				**1,14,82,31**
CAPITAL				
VOTED				
4235 - CAPITAL OUTLAY ON SOCIAL SECURITY AND WELFARE				
ORIGINAL	39,44,61			
SUPPLEMENTARY	1,19,96,00	1,59,40,61	1,26,61,60	(-)32,79,01
TOTAL VOTED				
Original	**39,44,61**			
Supplementary	**1,19,96,00**	**1,59,40,61**	**1,26,61,60**	**(-)32,79,01**
Surrendered				**32,81,00**

Notes and comments

Revenue

Voted

(i) **Actual expenditure of ₹21,192.62 lakh was under Revenue secton.**

(ii) **In view of final savings of ₹9,567.11 lakh an amount of ₹11,482.31 lakh was anticipated and surrendered.**

(iii) **Total expenditure under Revenue section ₹21,192.62 lakh was less than the original provision of ₹30,629.30 lakh. Hence, Supplementary provision of ₹130.43 lakh made in February 2025, proved unnecessary.**

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

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
				(₹ in lakh)		
	2235	SOCIAL SECURITY AND WELFARE				
	02	Social Welfare				
	001	Direction and Administration				
1.	40	Women and Child Development Department				
		O	2,007.98			
		S	125.20			
		R (-)	107.49	2,025.69	1,996.37	(-)29.32

Augmentation of provision by ₹125.20 lakh made through supplementary demand in February 2025. Further, withdrawal of provision of ₹107.49 lakh made through surrender in March 2025 due to reduction in staff expenditure. The savings occurred due to non clearance of bills.

	101	Welfare of handicapped				
2.	44	Head Office Establishment				
		O	821.34			
		R (-)	0.24	821.10	819.36	(-)1.74

Reduction of provision by ₹0.24 lakh through surrender made in March 2025 was due to non-clearance of bills. The savings occurred due to non clearance of bills.

	102	Child Welfare				
3.	60	Saksam Anganwadi and POSHAN 2.0				
		O	6,040.70			
		R (-)	707.38	5,333.32	4,919.38	(-)413.94

Reduction of provision by ₹707.38 lakh through surrender made in March 2025 was due to insufficient resource and reduction in staff expenditure. The savings occurred due to non-utilisation of funds.

Grant No. 48 Women and Child Development contd...

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
					(₹ in lakh)	
4.	61	Mission Shakti-SAMARTHYA				
		O	65.13			
		R (-)	63.28	1.85	1.85	...

Reduction of provision by ₹63.28 lakh through surrender made in March 2025 was due to in non-receipt of central share.

5.	65	Other Child Welfare Programme				
		O	178.30			
		R (-)	109.05	69.25	69.25	...

Reduction of provision by ₹109.05 lakh made in March 2025 through re-appropriation/surrender was due to non-receipt of central share.

6.	66	Saksham Anganwadi and POSHAN 2.0 (State Share)				
		O	250.00			
		R (-)	54.67	195.33	18.50	(-)176.83

Withdrawal of provision of ₹54.67 lakh made through surrender in March 2025 was due to insufficient of State Share. The savings occurred due to return of bill by PAO.

7.	67	Mission - VATSALYA				
		O	1,840.95			
		R (-)	1,106.23	734.72	734.71	(-)0.01

Withdrawal of provision of ₹1,106.23 lakh made through surrender in March 2025 was due to non-receipt of funds from Government of India.

8.	68	Mission Shakti - SAMARTHYA				
		O	172.97			
		R (-)	172.97	...	...	...

Withdrawal of entire provision of ₹172.97 lakh made through surrender in March 2025 was due to non-receipt of funds from Government of India

9.	69	Grant to Various NGOs				
		O	100.00			
		R (-)	100.00	...	...	...

Withdrawal of entire provision of ₹100.00 lakh through surrender in March 2025 was due to non-receipt of funds from Government of India.

Grant No. 48 Women and Child Development contd...

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
					(₹ in lakh)	
	103	Women's Welfare				
10.	60	Mission Shakti-SAMARTHYA				
		O	470.40			
		R (-)	280.15	190.25	190.24	(-)0.01

Withdrawal of provision of ₹280.15 lakh made through surrender was due to non-receipt of funds from Government of India.

11.	61	Mission Shakti-SAMBAL				
		O	497.14			
		R (-)	382.85	114.29	114.29	...

Withdrawal of provision of ₹382.95 lakh made through re-appropriation was due to non-receipt of funds from Government of India.

12.	67	Mission VATSALYA				
		O	6,400.00			
		R (-)	3,200.00	3,200.00	3,200.00	...

Withdrawal of provision of ₹3,200.00 lakh made was due to non-selection of beneficiaries from District.

13.	68	Sexual Harassment of Women at Workplace Act,2013				
		O	10.00			
		R (-)	7.30	2.70	2.70	...

Reduction of provision by ₹7.30 lakh made through re-appropriation was due to non-submission of bills.

14.	70	State Women Commission				
		O	64.11	64.11	52.15	(-)11.96

The reason for ultimate savings was not intimated.

	03	National Social Assistance Programme				
	101	National Old Age Pension Scheme				
15.	60	Pension Schemes				
		O	7,581.00			
		R (-)	3,573.50	4,007.50	5,995.63	(+)1,988.13

Reduction of provision by ₹3,573.50 lakh made through re-appropriation/surrender was due to death of beneficiaries to received the Grant. The excess occurred due to vote on account.

Grant No. 48 Women and Child Development contd...

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
					(₹ in lakh)	
	102	National Family Benefit Scheme				
16.	60	Pension Schemes				
		O	1,385.91			
		R (-)	310.29	1,075.62	1,075.62	...
		Reduction of provision by ₹310.29 lakh made through surrender was due to non-receipt of funds from Government of India.				
	789	Special Component Plan for Scheduled Castes				
17.	60	Pension Schemes				
		O	0.04			
		R (-)	0.02	0.02	...	(-)0.02
		Reduction of provision by ₹0.02 lakh made through surrender in March 2025.				
	796	Tribal Area Sub-Plan				
18.	60	Pensions Schemes				
		O	0.04			
		R (-)	0.03	0.01	...	(-)0.01
		Reduction of provision by ₹0.03 lakh made through surrender was due to reduction in expenditure				
	60	Other Social Security and Welfare Programmes				
	102	Pensions under Social Security Schemes				
19.	60	Pension Schemes				
		O	292.00			
		R (-)	34.18	257.82	255.82	(-)2.00
		Reduction of provision by ₹34.18 lakh made through surrender was due to less beneficiaries. The savings occurred due to return of bills by Treasury.				
	2236	NUTRITION				
	02	Distribution of nutritious food and beverages				
20.	101	Special Nutrition programmes				
		O	1,399.64			
		R (-)	1,065.41	334.23	334.22	(-)0.01
		Reduction of provision by ₹1,065.41 lakh made through surrender was due to non-receipt of funds from Government of India.				

Grant No. 48 Women and Child Development contd...

Head			(₹ in lakh) Total Grant	Actual Expenditure	Excess (+) Savings (-)
	(v)	**Savings mentioned in the note above was mainly counter balanced by excess mainly under :**			
	2236	NUTRITION			
	80	General			
	001	Direction and Administration			
1.	44	Head Office Establishment			
		O 678.33			
		S 5.23			
		R (-) 1.93	681.63	1,233.57	(+)551.94

Augmentation of provision of ₹5.23 lakh made through supplementary in February 2025. Reduction of provision by ₹1.93 lakh made was due to non-receipt of bills. The reason for excess not specified.

Capital

Voted

(i) **Actual expenditure of ₹12,661.60 lakh was under Capital section.**

(ii) **In view of the savings of ₹3,279.01 lakh an amount of ₹3,281.00 lakh was anticipated and surrendered.**

(iii) **Original provision under Capital section ₹3,944.61 lakh, and supplementary provision of ₹11,996.00 lakh was made in February 2025.**

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

Head			(₹ in lakh) Total Grant	Actual Expenditure	Excess (+) Savings (-)
	4235	CAPITAL OUTLAY ON SOCIAL SECURITY AND WELFARE			
	02	Social Welfare			
	101	Welfare of handicapped			
1.	60	Construction			
		O 892.25			
		R (-) 892.25	...	...	...

Withdrawal of entire provision of ₹892.25 lakh made due to non-receipt of Central Share.

Grant No. 48 Women and Child Development concld...

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
						(₹ in lakh)
	102	Child Welfare				
2.	60	Constructions				
		O	2,567.67			
		R (-)	2,150.30	417.37	417.37	...

Reduction of provision by ₹2,150.30 lakh made was due to non-receipt of Central Share.

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
	103	Women's Welfare				
3.	60	Construction				
		O	234.69			
		S	11,996.00			
		R (-)	236.69	11,994.00	11,996.00	(+)2.00

Augmentation of provision of ₹11,996.00 lakh made through supplementary in February 2025. Reduction of provision by ₹236.69 lakh made through surrender was due to non-receipt of Central Share.

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
	104	Welfare of aged, infirm and destitute				
4.	44	Head Office Establishment				
		O	200.00			
		R (-)	1.76	198.24	198.23	(-)0.01

Reduction of provision by ₹1.76 lakh made was due to non-receipt of bills.

Grant No. 49 Fisheries

Section and Major Head		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Savings(-)
		(₹ in thousands)		
REVENUE				
VOTED				
MAJOR HEAD				
2405 - FISHERIES				
ORIGINAL	32,48,33			
SUPPLEMENTARY	1,21,88	33,70,21	21,01,07	(-)12,69,14
TOTAL VOTED				
Original	**32,48,33**			
Supplementary	**1,21,88**	**33,70,21**	**21,01,07**	**(-)12,69,14**
Surrendered				**26,30**
CAPITAL				
VOTED				
4405 - CAPITAL OUTLAY ON FISHERIES				
ORIGINAL	85,93			
SUPPLEMENTARY	...	85,93	82,87	(-)3,06
TOTAL VOTED				
Original	**85,93**			
Supplementary	**...**	**85,93**	**82,87**	**(-)3,06**
Surrendered				**3,06**

Notes and comments

Revenue

Voted

(i) **Actual expenditure of ₹2,101.07 lakh under Revenue section includes unadjusted abstract contingent bill amounting to ₹0.18 lakh.**

(ii) **In view of final savings of ₹1,269.14 lakh, an amount of ₹26.30 lakh was anticipated and surrendered.**

(iii) **Total expenditure under Revenue section ₹2,101.07 lakh was less than the original provision of ₹3,248.33 lakh. Hence, supplementary provision of ₹121.88 lakh in February 2025, proved unnecessary.**

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

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
						(₹ in lakh)
	2405	FISHERIES				
	001	Direction and Administration				
1.	44	Head Office Establishment				
		O	349.49			
		S	38.62			
		R (-)	15.86	372.25	369.92	(-)2.33

Augmentation of provision by ₹38.62 lakh through supplementary in February 2025 to meet the additional expenditure. Withdrawal of provision by ₹15.86 lakh through surrender/re-appropriation was made in March 2025 due to non-utilisation of funds. The ultimate savings occurred due to non-receipt of bills.

	101	Inland fisheries				
2.	70	Trout Fish Seed				
		O	63.16			
		S	17.00			
		R (-)	1.05	79.11	77.94	(-)1.17

Augmentation of provision by ₹17.00 lakh through supplementary in February 2025. The withdrawal of provision by ₹1.05 lakh through re-appropriation/surrender was due to reduction in staff expenditure.

3.	71	Carps and Cat Fish Seed Production				
		O	99.77			
		S	18.44			
		R (-)	1.16	117.05	115.05	(-)2.00

Augmentation of provision by ₹18.44 lakh through supplementary in February 2025. The reduction of provision of ₹1.16 through surrender was made in March 2025 due to non-receipt of bills.

Grant No. 49 Fisheries contd...

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
						(₹ in lakh)
4.	72	Conservation of Riverine Fisheries				
		O	49.69			
		S	25.45			
		R (-)	8.83	66.31	62.97	(-)3.34

Augmentation of provision by ₹25.45 lakh through supplementary in February 2025. The reduction of provision of ₹8.83 lakh through re-appropriation/surrender was made in March 2025 due to reduction in staff expenditure. The savings occurred due to reduction in expenditure.

5.	85	Blue Revolution -Integrated Development of Fisheries				
		O	2,479.24	2,479.24	1,245.27	(-)1,233.97

The savings occurred due to limited release of Central share.

	2405	FISHERIES				
	001	Direction and Administration				
6.	49	Pakyong				
		O	29.93			
		S	17.18			
		R	1.13	48.24	48.24	...

Augmentation of provision by ₹17.18 lakh through supplementary in February 2025. Further, additional provision by ₹1.13 lakh through re-appropriation to meet the excess expenditure.

Capital

Voted

(i) **Actual expenditure of ₹82.87 lakh under Capital section includes unadjusted abstract contingent bill amounting to ₹0.18 lakh.**

(ii) **In view of final savings of ₹3.06 lakh, the entire amount of ₹3.06 lakh was anticipated and surrendered.**

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

	Head			Total Grant	Actual Expenditure	Excess (+) Savings (-)
					(₹ in lakh)	
	4405	CAPITAL OUTLAY ON FISHERIES				
	001	Direction and Administration				
1.	44	Head Office Establishment				
		O	62.18			
		R (-)	2.15	60.03	60.03	...
		Surrender of ₹2.15 lakh was made in March 2025 due to non-receipt of bills.				
2.	61	External Water Supply for Fish Farm at Makha				
		O	3.75			
		R (-)	0.78	2.97	2.97	...
		Surrender of ₹0.78 lakh was made in March 2025 due to non-receipt of bills.				

APPENDIX-I

Expenditure met out the advances from the Contingency Fund during 2024-25 which was not recouped to the fund till the close of the year.

(₹ in lakh)

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

APPENDIX-II

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

Serial Number	**Demand Number and Name of Grant**		**Budget Estimates**	**Actuals**	**Actuals compared with Budget Estimates**
			(₹ in thousand)		**More (+) Less (-)**
1	2		3	4	5
	Deduct Recoveries of Overpayments			(Revenue Voted)	
1	1	Agriculture	…	93,87	93,87
2	3	Building and Housing	…	1,30	1,30
3	5	Culture	…	3,25	3,25
4	6	Ecclesiastical	…	50,74	50,74
5	7	Education	…	25,09	25,09
6	8	Election	…	10,00,63	10,00,63
7	10	Finance	…	4,68	4,68
8	12	Forest and Environment	…	2,37	2,37
9	13	Health and Family Welfare	…	23,96,98	23,96,98
10	14	Home	…	73	73
11	15	Horticulture	…	47	47
12	19	Water Resources	…	2,50	2,50
13	20	Judiciary	…	2,10	2,10
14	22	Land Revenue and Diaster Management	…	17	17
15	24	Legislature	…	10,10	10,10
16	28	Personnel	…	22	22
17	29	Planning and Development	…	2	2
18	30	Police	…	24,94	24,94
19	31	Power	…	4,80	4,80
20	32	Printing and Stationery	…	54	54

APPENDIX-II

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

Serial Number	Demand Number and Name of Grant		Budget Estimates	Actuals	Actuals compared with Budget Estimates More (+) Less (-)
			(₹ in thousand)		
1	2		3	4	5
		Deduct Recoveries of Overpayments			
21	34	Roads and Bridges	…	4,12	4,12
22	35	Rural Development	…	63,38	63,38
23	37	Transport	…	1,07	1,07
24	38	Social Welfare	…	12,10,91	12,10,91
25	41	Urban Development	…	67	67
26	43	Panchayati Raj Institutions	…	24	24
27	47	Skill Development	…	12	12
28		Governor	…	*5*	*5*
		Total	**…**	**49,06,06**	**49,06,06**
		Deduct amount met from Reserved Fund/Deposits.			(Revenue Voted)
29	12	Forest and Environment	80,00,00	44,00,00	36,00,00
30	22	Land Revenue and Diaster Management	3,24,77,49	2,20,01,49	1,04,76,00
		Total	**4,04,77,49**	**2,64,01,49**	**1,40,76,00**
		Deduct amount met from Reserved Fund/Deposits.			(Capital Voted)
31	34	Roads and Bridges	7,600,00	6,374,95	12,25,05
32	37	Transport	500,00	500,00	00
		Total	**81,00,00**	**68,74,95**	**12,25,05**
		Gand Total	**4,85,77,49**	**3,81,82,50**	**1,03,94,99**

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