सत्यमेव जयते

APPROPRIATION ACCOUNTS

2021-22

भारत के नियंत्रक एवं महालेखापरीक्षक ✦ COMPTROLLER & AUDITOR GENERAL OF INDIA

SUPREME AUDIT INSTITUTION OF INDIA

लोकहितार्थ सत्यनिष्ठा

Dedicated to Truth in Public Interest

UNITY

GOVERNMENT OF NAGALAND

GOVERNMENT OF NAGALAND

APPROPRIATION ACCOUNTS

2021-22

GOVERNMENT OF NAGALAND

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INTRODUCTORY

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

In these Accounts

'O' stands for Original Grant or Appropriation,

'S' stands for Supplementary Grant or Appropriation,

'R' stands for Re-appropriations, Withdrawals or surrenders sanctioned by a competent authority,

Charged appropriations and expenditure are shown in *italics*.

The following norms have been adopted for comments on the Appropriation Accounts.

SAVINGS

(i) No notes and comments are necessary if a grant/appropriation has an overall savings of less than Rupees one lakh or the amount of overall savings in absolute term is small.

(ii) Notes and comments on savings should be included in respect of sub-heads where expenditure and final grant position has the variation of more than Rupees one lakh or higher.

EXCESS

(i) Comments on individual sub-heads are limited to excess over Rupees one lakh.

Original provision and Supplementary Grant are only taken for comments.

SUMMARY OF APPROPRIATION ACCOUNTS

SUMMARY OF APPROPRIATION ACCOUNTS

Number and Name of grant or appropriation		Amount of grant or appropriation		Expenditure		Savings		Excess	
		Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		(₹ in thousand)							
1. State Legislature	*Charged*	*1,03,64*	...	*1,03,64*	...	...	...	...	...
	Voted	36,15,57	7,15,00	36,09,98	7,15,00	5,59	...	...	...
2. Head of State	*Charged*	*10,30,59*	...	*10,30,21*	...	*38*	...	...	...
	Voted	...	...	...	...	...	...	...	...
3. Council of Ministers	*Charged*	...	...	...	...	...	...	...	...
	Voted	16,45,45	...	16,31,05	...	14,40	...	...	...
4. Administration of Justice	*Charged*	*9,81,71*	...	*9,73,23*	...	*8,48*	...	...	...
	Voted	31,40,84	18,94,99	31,30,09	18,94,99	10,75	...	...	...
5. Election	*Charged*	...	...	...	...	...	...	...	...
	Voted	16,46,18	1,50,00	16,34,68	1,50,00	11,50	...	...	...
6. Land Revenue	*Charged*	...	...	...	...	...	...	...	...
	Voted	1,32,48	...	1,03,76	...	28,72	...	...	...
7. State Excise	*Charged*	...	...	...	...	...	...	...	...
	Voted	26,37,33	1,00,00	25,91,55	1,00,00	45,78	...	...	...
8. Sales Tax	*Charged*	...	...	...	...	...	...	...	...
	Voted	18,84,39	90,56	18,55,55	85,89	28,84	4,67	...	...
9. Taxes on Vehicles	*Charged*	...	...	...	...	...	...	...	...
	Voted	15,35,71	2,25,39	15,29,46	1,75,39	6,25	50,00	...	...
10. Public Service commission	*Charged*	*7,50,48*	*40,82*	*7,32,07*	*40,82*	*18,41*	...	...	...
	Voted	...	...	...	...	...	...	...	...
11. District Administration	*Charged*	...	...	...	...	...	...	...	...
	Voted	1,79,47,80	...	1,72,09,65	...	7,38,15	...	...	...
12. Treasuries and Accounts Administration	*Charged*	...	...	...	...	...	...	...	...
	Voted	63,79,70	2,15,27	38,52,23	1,50,41	25,27,47	64,86	...	...

SUMMARY OF APPROPRIATION ACCOUNTS

Number and Name of grant or appropriation		Amount of grant or appropriation		Expenditure		Savings		Excess	
		Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		(₹ in thousand)							
13. Village Guards	*Charged*	...	...	...	...	...	...	...	...
	Voted	56,90,05	3,00,00	56,13,81	3,00,00	76,24	...	...	...
14. Jails	*Charged*	...	...	...	...	...	...	...	...
	Voted	53,52,85	4,08,00	53,44,31	4,08,00	8,54	...	...	...
15. Lokayukta	*Charged*	*9,58,47*	...	*8,85,27*	...	*73,20*	...	...	...
	Voted	...	...	...	...	...	...	...	...
16.State Guest House	*Charged*	...	...	...	...	...	...	...	...
	Voted	17,31,01	1,50,00	17,27,31	1,50,00	3,70	...	...	...
17. State Lotteries	*Charged*	...	...	...	...	...	...	...	...
	Voted	3,61,48	...	3,54,74	...	6,74	...	...	...
18. Pension and other Retirement Benefits	*Charged*	...	...	...	...	...	...	...	...
	Voted	23,33,92,54	...	21,58,66,84	...	1,75,25,70	...	...	...
19. Rajya Sainik Board	*Charged*	...	...	...	...	...	...	...	...
	Voted	3,89,27	...	3,64,71	...	24,56	...	...	...
20. Relief, Rehabilitation *etc.*	*Charged*	...	...	...	...	...	...	...	...
	Voted	6,33,75	...	6,33,75	...	...	...	...	...
21. Relief of Distress caused by Natural Calamities	*Charged*	...	...	...	...	...	...	...	...
	Voted	3,50,24,56	30,00,00	50,43,86	30,00,00	2,99,80,70	...	...	...
22. Civil Supplies	*Charged*	...	...	...	...	...	...	...	...
	Voted	92,18,90	1,27,68	82,05,47	1,27,68	10,13,43	...	...	...
23. Loans to Government Servants	*Charged*	...	...	...	...	...	...	...	...
	Voted	1	35,00	...	35,00	1	...	...	...

SUMMARY OF APPROPRIATION ACCOUNTS

Number and Name of grant or appropriation		Amount of grant or appropriation		Expenditure		Savings		Excess	
		Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		(₹ in thousand)							
24. Small Savings	*Charged*	...	...	...	...	...	...	...	...
	Voted	8,00	...	8,00	...	...	...	...	...
25. Land Records and Survey	*Charged*	...	...	...	...	...	...	...	...
	Voted	27,84,13	2,76,37	27,06,31	2,76,37	77,82	...	...	...
26. Civil Secretariat	*Charged*	...	...	...	...	...	...	...	...
	Voted	3,49,95,45	1,41,46,53	2,26,46,26	25,06,69	1,23,49,19	1,16,39,84	...	...
27. Planning Machinery	*Charged*	...	...	...	...	...	...	...	...
	Voted	1,40,34,28	7,81,25,00	42,31,01	2,18,05,90	98,03,27	5,63,19,10	...	...
28. Civil Police	*Charged*	...	...	...	...	...	...	...	...
	Voted	15,81,81,44	...	15,75,43,28	...	6,38,16	...	...	...
29. Stationery and Printing	*Charged*	...	...	...	...	...	...	...	...
	Voted	28,40,36	63,74	27,91,44	63,74	48,92	...	...	...
30. Administrative Training Institute	*Charged*	...	...	...	...	...	...	...	...
	Voted	5,22,15	50,00	5,21,57	50,00	58	...	...	...
31. School Education	*Charged*	...	...	...	...	...	...	...	...
	Voted	17,00,42,00	76,95,91	16,57,39,21	64,11,80	43,02,79	12,84,11	...	...
32. Higher Education	*Charged*	...	...	...	...	...	...	...	...
	Voted	1,92,16,28	92,82,50	1,44,52,03	5,71,00	47,64,25	87,11,50	...	...
33. Youth Resources and Sports	*Charged*	...	...	...	...	...	...	...	...
	Voted	42,53,60	62,46,54	42,01,74	57,56,54	51,86	4,90,00	...	...
34. Art and Culture and Gazetteers	*Charged*	...	...	...	...	...	...	...	...
	Voted	24,88,67	2,33,48	24,20,53	2,33,48	68,14	...	...	...
35. Medical, Public Health and Family Welfare	*Charged*	...	...	...	...	...	...	...	...
	Voted	7,95,31,48	4,06,22,04	7,66,85,84	1,55,63,69	28,45,64	2,50,58,35	...	...

SUMMARY OF APPROPRIATION ACCOUNTS

Number and Name of grant or appropriation		Amount of grant or appropriation		Expenditure		Savings		Excess	
		Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		(₹ in thousand)							
36. Urban Development	*Charged*	...	...	...	...	...	...	...	...
	Voted	35,59,59	1,12,58,92	35,58,33	1,08,41,37	1,26	4,17,55	...	...
37. Municipal Administration	*Charged*	...	...	...	...	...	...	...	...
	Voted	89,84,78	1,82,11,03	44,83,84	1,51,98,77	45,00,94	30,12,26	...	...
38. Information and Public Relations	*Charged*	...	...	...	...	...	...	...	...
	Voted	39,49,29	9,22	39,45,64	8,40	3,65	82	...	...
39. Tourism	*Charged*	...	...	...	...	...	...	...	...
	Voted	18,80,20	11,15,25	18,40,31	2,19,10	39,89	8,96,15	...	...
40. Employment and Craftsmen Training	*Charged*	...	...	...	...	...	...	...	...
	Voted	51,94,89	1,00,00	49,73,94	1,00,00	2,20,95	...	...	...
41. Labour	*Charged*	...	...	...	...	...	...	...	...
	Voted	10,43,45	15,00	10,34,74	15,00	8,71	...	...	...
42. Rural Development	*Charged*	...	...	...	...	...	...	...	...
	Voted	12,13,10,49	1,60,00	6,11,75,78	1,60,00	6,01,34,71	...	...	...
43. Social Security and Welfare	*Charged*	...	...	...	...	...	...	...	...
	Voted	3,20,78,00	7,51,11	2,88,22,64	7,51,11	32,55,36	...	...	...
44. Evaluation	*Charged*	...	...	...	...	...	...	...	...
	Voted	8,88,17	3,09,58	8,27,15	3,09,50	61,02	8	...	...
45. Co-operation	*Charged*	...	...	...	...	...	...	...	...
	Voted	23,66,29	4,53,15	22,37,94	4,53,15	1,28,35	...	...	...

SUMMARY OF APPROPRIATION ACCOUNTS

Number and Name of grant or appropriation		Amount of grant or appropriation		Expenditure		Savings		Excess	
		Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		(₹ in thousand)							
46. Statistics	*Charged*	...	...	...	...	...	...	...	...
	Voted	42,40,75	3,43,00	42,36,99	2,83,00	3,76	60,00	...	...
47. Legal Metrology and Consumer Protection	*Charged*	...	...	...	...	...	...	...	...
	Voted	10,70,65	2,80,00	10,33,92	1,00,00	36,73	1,80,00	...	...
48. Agriculture	*Charged*	...	...	...	...	...	...	...	...
	Voted	3,64,77,66	8,97,84	1,78,44,71	8,97,84	1,86,32,95	...	...	...
49. Soil and Water Conservation	*Charged*	...	...	...	...	...	...	...	...
	Voted	70,16,17	...	65,84,61	...	4,31,56	...	...	...
50. Animal Husbandry and Dairy Development	*Charged*	...	...	...	...	...	...	...	...
	Voted	1,14,02,07	5,81,21	1,05,98,17	5,79,66	8,03,90	1,55	...	...
51. Fisheries	*Charged*	...	...	...	...	...	...	...	...
	Voted	45,19,09	2,90,00	36,81,82	2,90,00	8,37,27	...	...	...
52. Forest, Environment and Wildlife	*Charged*	...	...	...	...	...	...	...	...
	Voted	1,54,16,94	34,35,55	95,87,73	14,00,00	58,29,21	20,35,55	...	...
53. Industries	*Charged*	...	...	...	...	...	...	...	...
	Voted	1,02,88,65	1,00,00	98,55,90	1,00,00	4,32,75	...	...	...
54. Mineral Development	*Charged*	...	...	...	...	...	...	...	...
	Voted	37,21,47	2,84,00	37,19,36	1,84,00	2,11	1,00,00	...	...
55. Power	*Charged*	...	...	...	...	...	...	...	...
	Voted	6,33,52,84	98,18,99	6,33,27,27	85,13,99	25,57	13,05,00	...	...
56. Road Transport	*Charged*	...	...	...	...	...	...	...	...
	Voted	88,69,22	21,25,92	87,65,50	19,98,21	1,03,72	1,27,71	...	...
57. Housing Loans	*Charged*	...	...	...	...	...	...	...	...
	Voted	1	21,52	...	...	1	21,52	...	...

SUMMARY OF APPROPRIATION ACCOUNTS

Number and Name of grant or appropriation		Amount of grant or appropriation		Expenditure		Savings		Excess	
		Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		(₹ in thousand)							
58. Roads and Bridges	*Charged*	...	...	...	...	...	...	...	...
	Voted	3,59,98,83	7,23,72,14	3,21,84,51	3,79,18,20	38,14,32	3,44,53,94	...	...
59. Water Resources	*Charged*	...	...	...	...	...	...	...	...
	Voted	37,64,49	1,83,49,70	32,99,90	47,81,61	4,64,59	1,35,68,09	...	...
60. Water Supply	*Charged*	...	...	...	...	...	...	...	...
	Voted	1,14,97,01	2,16,95,13	1,14,49,46	2,16,95,13	47,55	...	...	...
61. Special Development Programmes	*Charged*	...	...	...	...	...	...	...	...
	Voted	10,00,00	9,00,00	10,00,00	9,00,00	...	...	...	...
62. Civil Administration Works	*Charged*	...	...	...	...	...	...	...	...
	Voted	10,06,80	16,45,34	9,17,68	16,45,34	89,12	...	...	...
63. Science, Technology, Ecology and Environment	*Charged*	...	...	...	...	...	...	...	...
	Voted	5,49,48	...	5,35,94	...	13,54	...	...	...
64. Housing	*Charged*	...	...	...	...	...	...	...	...
	Voted	1,54,17,45	29,60,94	1,44,44,69	25,60,92	9,72,76	4,00,02	...	...
65. State Council of Education Research and Training	*Charged*	...	...	...	...	...	...	...	...
	Voted	35,02,48	16,00,00	35,02,49	8,76,43	...	7,23,57	1	...
66. Sericulture	*Charged*	...	...	...	...	...	...	...	...
	Voted	21,68,25	1,77,84	21,57,92	1,77,84	10,33	...	...	...
67. Home Guards	*Charged*	...	...	...	...	...	...	...	...
	Voted	37,51,88	1,78,48	36,14,45	1,78,48	1,37,43	...	...	...
68. Police Engineering Project	*Charged*	...	...	...	...	...	...	...	...
	Voted	21,81,03	72,02,53	21,64,78	72,02,53	16,25	...	...	...
69. Fire and Emergency Services	*Charged*	...	...	...	...	...	...	...	...
	Voted	39,36,16	3,89,00	38,61,52	3,89,00	74,64	...	...	...

SUMMARY OF APPROPRIATION ACCOUNTS

Number and Name of grant or appropriation		Amount of grant or appropriation		Expenditure		Savings		Excess	
		Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		(₹ in thousand)							
70. Horticulture	*Charged*	...	...	...	...	...	...	...	...
	Voted	93,48,26	3,15,50	65,31,34	3,15,50	28,16,92	...	...	...
71. Parliamentary Affairs	*Charged*	...	...	...	...	...	...	...	...
	Voted	1,54,00	...	1,54,00	...	...	...	...	...
72. Land Resources Development	*Charged*	...	...	...	...	...	...	...	...
	Voted	88,38,31	...	20,96,71	...	67,41,60	...	...	...
73. State Institute of Rural Development	*Charged*	...	...	...	...	...	...	...	...
	Voted	6,12,14	3,40,00	6,03,49	1,40,00	8,65	2,00,00	...	...
74. Mechanical Engineering	*Charged*	...	...	...	...	...	...	...	...
	Voted	51,87,48	4,50,00	50,81,99	4,50,00	1,05,49	...	...	...
75. Servicing of Debt	*Charged*	*10,61,36,86*	*81,64,30,88*	*9,32,08,99*	*79,50,16,44*	*1,29,27,87*	*2,14,14,44*	...	...
	Voted	...	...	...	...	...	...	...	...
76. Women Welfare	*Charged*	...	...	...	...	...	...	...	...
	Voted	10,97,26	...	10,84,59	...	12,67	...	...	...
77. Development of Underdeveloped Areas	*Charged*	...	...	...	...	...	...	...	...
	Voted	22,81,26	38,31,89	16,96,15	27,82,95	5,85,11	10,48,94	...	...
78. Technical Education	*Charged*	...	...	...	...	...	...	...	...
	Voted	25,14,73	14,50,00	23,57,03	13,24,00	1,57,70	1,26,00	...	...
79. Border Affairs	*Charged*	...	...	...	...	...	...	...	...
	Voted	2,99,86	2,00,00	2,79,59	2,00,00	20,27	...	...	...
80. State Information Commission	*Charged*	*2,36,70*	...	*2,35,40*	...	*1,30*	...	...	...
	Voted	24,00	...	24,00	...	...	...	...	...

SUMMARY OF APPROPRIATION ACCOUNTS

Number and Name of grant or appropriation		Amount of grant or appropriation		Expenditure		Savings		Excess	
		Revenue	**Capital**	**Revenue**	**Capital**	**Revenue**	**Capital**	**Revenue**	**Capital**
(1)		**(2)**	**(3)**	**(4)**	**(5)**	**(6)**	**(7)**	**(8)**	**(9)**
(₹ in thousand)									
81. Information Technology and Communication	*Charged*	...	...	...	...	...	...	...	...
	Voted	12,99,62	1,00,00	12,99,38	1,00,00	24	...	...	...
82. New and Renewable Energy	*Charged*	...	...	...	...	...	...	...	...
	Voted	5,50,27	30,32,25	5,25,80	30,32,25	24,47	...	...	...
Total	***Charged***	***11,01,98,45***	***81,64,71,70***	***9,71,68,81***	***79,50,57,26***	***1,30,29,64***	***2,14,14,44***	**...**	**...**
	Voted	**1,28,58,69,43**	**35,19,06,03**	**1,08,72,53,72**	**18,96,04,85**	**19,86,15,72**	**16,23,01,18**	**1**	**...**
Grant Total		**1,39,60,67,88**	**1,16,83,77,73**	**1,18,44,22,53**	**98,46,62,11**	**21,16,45,36**	**18,37,15,62**	**1**	**...**

SUMMARY OF APPROPRIATION ACCOUNTS-Contd.

EXCESS OVER THE FOLLOWING 1 GRANT/APPROPRIATION (REVENUE : 1, CAPITAL : 0) REQUIRE REGULARISATION :-

Sl. No.	Grant No	Name of Grant	EXCESS (₹ in thousand) Revenue	Capital
1	65	State Council of Education Research and Training	1	0,00
		Total	1	0,00

As the grants and appropriations are for the gross amounts required for expenditure, the expenditure figures shown against them do not include recoveries (vide Appendix) which are adjusted in the accounts in reduction of expenditure. The net expenditure figures are shown in the Finance Accounts.

SUMMARY OF APPROPRIATION ACCOUNTS-Concld.

The reconciliation between the total expenditure according to the Appropriation Accounts for the year 2021-22 and that shown in the Finance Accounts is indicated below :-

	Voted		
	Revenue	Capital	Total
		(₹ in thousand)	
Total expenditure according to the Appropriation Accounts	1,08,72,53,72	18,96,04,85	1,27,68,58,57
Deduct-Total recoveries shown in Appendix	27,14,47	0,00	27,14,47
Net total expenditure shown in Statement No. 11 of the Finance Accounts	1,08,45,39,25	18,96,04,85	1,27,41,44,10

	Charged		
	Revenue	Capital	Total
		(₹ in thousand)	
Total expenditure according to the Appropriation Accounts	9,71,68,81	79,50,57,26	89,22,26,07
Deduct-Total recoveries shown in Appendix	0,00	0,00	0,00
Net total expenditure shown in Statement No. 11 of the Finance Accounts	9,71,68,81	79,50,57,26	89,22,26,07

Report of the Comptroller and Auditor General of India

Audit of the Appropriation Accounts of the Government of Nagaland

Opinion

The Appropriation Accounts of the Government of Nagaland for the year ended 31 March 2022 present the accounts of the sums expended in the year compared with the sums specified in the schedules appended to the Appropriation Acts passed under Article 204 and 205 of the Constitution of India. The Finance Accounts of the Government for the year showing the financial position along with the accounts of the receipts and disbursements of the Government for the year are presented separately.

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

Observations arising from audit of these accounts as well as audit conducted during the year or earlier years are contained in my Financial, Compliance and Performance Audit Reports on the Government of Nagaland being presented separately for the year ended 31 March 2022.

Basis for Opinion

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

Responsibilities for Preparation of the Initial and Subsidiary Accounts

The State Government is responsible for obtaining authorisation of budget from the State Legislature. The State Government and those responsible for execution of budget such as treasuries, offices and departments of the Government of Nagaland 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 Principal Accountant General (Accounts and Entitlements) of Nagaland for compilation and preparation of the Appropriation Accounts.

Responsibilities for Compilation of Annual Accounts

The Office of the Principal Accountant General (Accounts and Entitlements) of Nagaland 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 Government of Nagaland and the statements received from the Reserve Bank of India.

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 Principal Accountant General (Accounts and Entitlements) are independent organisations with distinct cadres, separate reporting lines and management structure.



Date: 16 / 12 / 2022 **(GIRISH CHANDRA MURMU)**

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

APPROPRIATION ACCOUNTS

GRANT NO. 1- STATE LEGISLATURE
(Voted/Charged)

		Total Grant/Appropriation	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2011 - State Legislature				
2552 - North Eastern Areas				
Voted:				
Original	34,97,04			
Supplementary	1,18,53	36,15,57	36,09,98	(-) 5,59
Amount surrendered during the year (March 2022)				5,59
Major Head:				
2011 - State Legislature				
Charged:				
Original	*1,03,64*			
Supplementary	*...*	*1,03,64*	*1,03,64*	…
Amount surrendered during the year (March 2022)				…
Capital:				
Major Head:				
4059 – Capital Outlay on Public Works				
Voted:				
Original	3,75,00			
Supplementary	3,40,00	7,15,00	7,15,00	…
Amount surrendered during the year (March 2022)				…

GRANT NO. 2- HEAD OF STATE

(All Charged)

		Total Appropriation	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2012 - Governor				
Original	*8,86,77*			
Supplementary	*1,43,82*	*10,30,59*	*10,30,21*	*(-) 0,38*
Amount surrendered during the year (March 2022)				0,19

2.1.1 Disclosure of unspent amount lying in the DDO's Bank Account

(₹ in lakh)

Sl. No.	Name of DDO	Grant No	Major Head	Amount Transferred During 2021-22	Amount spent out of total amount transferred during 2021-22	Unspent amount as on 31st March, 2022
1	Under Secretary, Governor's Secretariat	2	2012	476.35	284.92	191.43

GRANT NO. 3- COUNCIL OF MINISTERS

(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2013 - Council of Ministers				
2552 - North Eastern Areas				
Original	10,58,13			
Supplementary	5,87,32	16,45,45	16,31,05	(-) 14,40
Amount surrendered during the year (March 2022)				14,40

GRANT NO. 4- ADMINISTRATION OF JUSTICE
(Voted/Charged)

		Total Grant/Appropriation	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2014 - Administration of Justice				
2552 - North Eastern Areas				
Voted:				
Original	30,14,72			
Supplementary	1,26,12	31,40,84	31,30,09	(-) 10,75
Amount surrendered during the year (March 2022)				10,75
Major Head:				
2014 - Administration of Justice				
Charged:				
Original	*9,05,09*			
Supplementary	*76,62*	*9,81,71*	*9,73,23*	*(-) 8,48*
Amount surrendered during the year (March 2022*)*				*8,48*
Capital:				
Major Head:				
4059 – Capital Outlay on Public Works				
4216 - Capital Outlay on Housing				
Voted:				
Original	8,30,00			
Supplementary	10,64,99	18,94,99	18,94,99	…
Amount surrendered during the year (March 2022)				…

GRANT NO. 5 ELECTION

(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Heads:				
2015 - Election				
Original	13,78,84			
Supplementary	2, 67,34	16,46,18	16,34,68	(-) 11,50
Amount surrendered during the year (March 2022)				11,46
Capital:				
Major Head:				
4059 – Capital Outlay on Public Works				
Voted:				
Original	1,50,00			
Supplementary	…	1,50,00	1,50,00	…
Amount surrendered during the year (March 2022)				…

GRANT NO. 6- LAND REVENUE

(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2029 - Land Revenue				
Original	1,32,48			
Supplementary	…	1,32,48	1,03,76	(-) 28,72
Amount surrendered during the year (March 2022)				28,72

GRANT NO. 7 - STATE EXCISE

(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2039 - State Excise				
Voted:				
Original	26,37,33			
Supplementary	…	26,37,33	25,91,55	(-) 45,78
Amount surrendered during the year (March 2022)				45,78
Capital				
Major Head:				
4059 - Capital Outlay on Public Works				
Voted:				
Original	1,00,00			
Supplementary	…	1,00,00	1,00,00	…
Amount surrendered during the year (March 2022)				…

GRANT NO. 8- SALES TAX

(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2040 - Sales Tax				
2552 - North Eastern Areas				
Original	18,84,39			
Supplementary	…	18,84,39	18,55,55	(-) 28,84
Amount surrendered during the year (March 2022)				28,83
Capital				
Major Head:				
4059 - Capital Outlay on Public works				
4216 - Capital Outlay on Housing				
Original	90,56			
Supplementary	…	90,56	85,89	(-) 4,67
Amount surrendered during the year (March 2022)				…
Capital				

Notes and Comments:

8.1.1 No part of the available savings of ₹4.67 lakh (5.16 *per cent* of the total provision) was anticipated for surrender during the year.

GRANT No. 8 - SALES TAX –Concld.
(All Voted)

8.1.2 Savings occurred under:

Serial number	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i)	4059 - Capital Outlay on Public Works				
	01 - Office Buildings				
	051- Construction				
	01 - Construction				
	O.	90.56			
	S.	…			
	R.	…	90.56	85.89	(-) 4.67

The Department vide dated 28-6-2022, stated that the savings of ₹4.67 lakh was the remaining balance after execution of construction works.

GRANT NO. 9- TAXES ON VEHICLES

(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2041 - Taxes on Vehicles				
2552 - North Eastern Areas				
Original	14,76,83			
Supplementary	58,88	15,35,71	15,29,46	(-) 6,25
Amount surrendered during the year (March 2022)				6,24
Capital				
Major Head:				
4059 – Capital Outlay on Public Works				
4216 - Capital Outlay on Housing				
Original	2,25,39			
Supplementary	…	2,25,39	1,75,39	(-) 50,00
Amount surrendered during the year (March 2022)				…
Capital				

Notes and Comments:

9.1.1 No part of available savings of ₹50.00 lakh (28.51 *per cent* of the total provision) was surrendered during the year.

GRANT NO. 9- TAXES ON VEHICLES – Concld.
(All Voted)

9.1.2 Savings occurred under:

Serial number	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i)	4059 - Capital Outlay on Public Works				
	01 - Office Buildings				
	051- Construction				
	01 - Construction				
	O.	225.39			
	S.	…			
	R.	…	225.39	175.39	(-) 50.00

The overall expenditure of ₹175.39 lakh fell short of the original provision of ₹225.39 lakh, resulting in final savings of ₹50.00 lakh.

The Department stated that the savings was due to non-execution of construction works during the year.

9.1.3. Disclosure of unspent amount lying in the DDO's Bank Account

(₹ in lakh)

Sl No	Name of DDO	Grant No	Major Head	Amount Transferred During 2021-22	Amount spent out of total amount transferred during 2021-22	Unspent amount as on 31st March, 2022
1	Transport Commissioner	9	3055	644.37	4.80	639.57

GRANT NO. 10- PUBLIC SERVICE COMMISSION

(All Charged)

		Total Appropriation	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2051- Public Service Commission				
Original	*7,01,43*			
Supplementary	*49,05*	*7,50,48*	*7,32,07*	*(-) 18,41*
Amount surrendered during the year (March 2022)				*18,41*
Capital				
Major Head:				
4070 – Capital Outlay on Administrative Services				
Original	*…*			
Supplementary	*40,82*	*40,82*	*40,82*	*…*
Amount surrendered during the year (March 2022)				*…*

GRANT NO. 11- DISTRICT ADMINISTRATION

(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue:				
Major Head:				
2053 - District Administration				
2515 - Other Rural Development Programmes				
2575 – Other Special Areas Programmes				
3454 – Census, Survey and Statistics				
Original	1,79,47,80			
Supplementary	…	1,79,47,80	1,72,09,65	(-) 7,38,15
Amount surrendered during the year (March 2022)				7,38,11

GRANT NO. 12- TREASURIES AND ACCOUNTS ADMINISTRATION

(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2030 - Stamps and Registration				
2054 - Treasury and Accounts Administration				
Original	63,79,70			
Supplementary	…	63,79,70	38,52,23	(-) 25,27,47
Amount surrendered during the year (March 2022)				25,28,44
Capital				
Major Head:				
4059 - Capital Outlay on Public Works				
4216 - Capital Outlay on Housing				
Original	1,50,41			
Supplementary	64,86	2,15,27	1,50,41	(-) 64,86
Amount surrendered during the year (March 2022)				64,86

Notes and Comments:

Revenue

12.1.1 In view of savings of ₹2,527.47 lakh, surrender of ₹2,528.44 lakh was not anticipated correctly leading to un-actual excess of ₹0.97 lakh which indicates that the Controlling Officer has no control mechanism to the overall budgeting system and financial management.

GRANT NO. 13- VILLAGE GUARDS

(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2055 - Police				
Original	51,16,74			
Supplementary	5,73,31	56,90,05	56,13,81	(-) 76,24
Amount surrendered during the year (March 2022)				76,24
Capital				
Major Head:				
4055 - Capital Outlay on Police				
Original	3,00,00			
Supplementary	…	3,00,00	3,00,00	…
Amount surrendered during the year (March 2022)				…

GRANT NO. 14- JAILS

(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head				
2011 - Jails				
Original	46,83,34			
Supplementary	6,69,51	53,52,85	53,44,31	(-) 8,54
Amount surrendered during the year (March 2022)				8,54
Capital:				
Major Head:				
4059 - Capital Outlay on Public Works				
4216 - Capital Outlay on Housing				
Original	4,08,00			
Supplementary	…	4,08,00	4,08,00	…
Amount surrendered during the year (March 2022)				…

14.1.1. Disclosure of unspent amount lying in the DDO's Bank Account

(₹ in lakh)

Sl. No.	Name of DDO	Grant No	Major Head	Amount Transferred During 2021-22	Amount spent out of total amount transferred during 2021-22	Unspent amount as on 31st March, 2022
1	Deputy Inspector of Prisons	14	4059 2011	568.00	0.00	568.00

GRANT NO. 15- LOKAYUKTA

(All Charged)

		Total Appropriation	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2062 - Vigilance				
Original	*9,58,47*			
Supplementary	*…*	*9,58,47*	*8,85,27*	*(-) 73,20*
Amount surrendered during the year (March 2022)				73,20

GRANT NO. 16- STATE GUEST HOUSES

(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head				
2070 - Other Administrative Services				
Original	17,31,01			
Supplementary	…	17,31,01	17,27,31	(-) 3,70
Amount surrendered during the year (March 2022)				3,69
Capital				
Major Head				
4059 – Capital Outlay of Public Works				
Original	1,50,00			
Supplementary	…	1,50,00	1,50,00	…
Amount surrendered during the year (March 2022)				…

16.1.1. Disclosure of unspent amount lying in the DDO's Bank Account

(₹ in lakh)

Sl No	Name of DDO	Grant No	Major Head	Amount Transferred During 2021-22	Amount spent out of total amount transferred during 2021-22	Unspent amount as on 31st March, 2022
1	Deputy Resident Commissioner, Nagaland House, Kolkata	16	2070	447.46	447.44	0.02

GRANT NO. 17- STATE LOTTERIES

(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2075 - Miscellaneous General Services				
Original	3,61,48			
Supplementary	…	3,61,48	3,54,74	(-) 6,74
Amount surrendered during the year (March 2022)				6,74

GRANT NO. 18- PENSIONS AND OTHER RETIREMENT BENEFITS

(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head				
2071 - Pension and Other Retirement Benefits				
Original	23,33,92,54			
Supplementary	…	23,33,92,54	21,58,66,84	(-) 1,75,25,70
Amount surrendered during the year (March 2022)				1,75,25,68

GRANT NO. 19- RAJYA SAINIK BOARD

(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2235 - Social Security and Welfare				
2552 - North Eastern Areas				
Original	3,89,27			
Supplementary	…	3, 89,27	3,64,71	(-) 24,56
Amount surrendered during the year (March 2022)				24,56

GRANT NO. 20- RELIEF, REHABILITATION *ETC.*

(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue:				
Major Head:				
2235 - Social Security and Welfare				
Original	1,11,00			
Supplementary	5,22,75	6,33,75	6,33,75	…
Amount surrendered during the year (March 2022)				…

GRANT NO. 21- RELIEF OF DISTRESS CAUSED BY NATURAL CALAMITIES

(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2245 - Relief on Account of Natural Calamities				
Original	3,50,24,56			
Supplementary	…	3,50,24,56	50,43,86	(-) 2,99,80,70
Amount surrendered during the year (March 2022)				2,99,80,70
Capital				
Major Head:				
4250 – Capital Outlay on Other Social Services				
Original	…			
Supplementary	30,00,00	30,00,00	30,00,00	…
Amount surrendered during the year (March 2022)				…

GRANT NO. 21- RELIEF OF DISTRESS CAUSED BY NATURAL CALAMITIES – Contd.

1. As per guideline, actual expenditure for relief purpose against the head 02-101- Gratutious Relief is to be deduct debited under the head 901-Deduct amount met from State Disaster Response Fund. During this year (2021-22), the total amount withdrawn from 8121 – 122 - State Disaster Response Fund and National Disaster Response Fund, 8121 – 130 - State Disaster Mitigation Fund have been spent for actual relief purpose.

This fund, recommended by the 9 th Finance Commission, came into force *w.e.f.* 1990-91 and was to be operative till the end of the Financial Year 1994-95. Subsequently, the 10th Finance Commission reviewed the scheme and based on the recommendations of the State Government, the Government of India accepted the continuance of the scheme for another five years from 1995-96 to 1999-2000 with increased annual contribution.

During the period of 1990-91 to 1994-95, the annual contribution to the State Disaster Response Fund of the Nagaland State was fixed at Rupees One crore to be shared between the Central and State Government in the ratio of 3:1 for the period upto 2009-10. The annual contribution to the State Disaster Response Fund of this State has been fixed in the ratio of contribution of 9:1 from 2014-15 onwards at enhanced rate as shown below:-

Year	Annual Contribution	Central Share (₹ in crore)	State Share
1995-1996	1.60	1.20	0.40
1996-1997	1.71	1.28	0.43
1997-1998	1.80	1.35	0.45
1998-1999	1.88	1.41	0.47
1999-2000	1.96	1.47	0.49
2000-2001 to 2004-2005	**(a)**		
2005-2006	3.83	2.87	0.96
2006-2007	3.93	2.95	0.98
2007-2008	4.04	3.03	1.01
2008-2009	4.16	3.12	1.04
2009-2010	4.29	3.22	1.07
2010-2011	4.97	4.47	0.50
2011-2012	5.22	4.70	0.52
2012-2013	5.48	4.93	0.55
2013-2014	5.75	5.18	0.57
2014-2015	8.92	5.44	3.48 **(b)**
2015-2016	10.00	9.00	1.00
2016-2017	10.00	9.00	1.00
2017-2018	11.00	9.90	1.10
2018-2019	11.00	9.90	1.10
2019-2020	12.00	10.80	1.20
2020-2021	45.56	41.00	4.56
2021-2022	36.44	32.80	3.64

(a) The information regarding ratio of share to be borne by the central and state government are awaited.

(b) Including State Share ₹0.60 crore + [₹2.88 crore (shortfall release of previous year) = ₹3.48 crore].

GRANT NO. 21- RELIEF OF DISTRESS CAUSED BY NATURAL CALAMITIES– Concld.

The fund has again been recommended by the 11th Finance Commission for another five years upto 2004-05. The 15th Finance Commission has recommended the fund *w.e.f.* 2021-22 to 2025-2026 in ratio of contribution to the fund 90 *per cent* by Government of India and 10 *per cent* by the State Government.

The Share of Central Government was to be paid to the State Government as Grants-in-Aid and accounted for in Central book under the head "3601-Grants-in-Aid to State Government, 07-Finance Commission Grants, 104-Grants-in-Aid for State Disaster Response Fund and State Disaster Mitigation Fund. The State Government was to make suitable budget provision in the expenditure side of the budget under the head 2245-Relief on account of Natural Calamities, 05 - State Disaster Response Fund, 101 - Transfer to Reserve Funds and Deposit, Accounts- State Disaster Response Fund.

The total contribution was to be transferred to the fund under the head of account 8121- General and Other Reserve Funds, 122 - State Disaster Response Fund and National Disaster Response Fund, and 8121-130 – State Disaster Mitigation Fund by debiting the said amounts to the Major Head 2245 - under which budget provision was to be created.

"During the year 2021-22, the State Government received ₹3,280.00 lakh, ₹820.00 lakh and ₹1,33.59 lakh (pertaining to the previous years) being grants from Central Government towards State Disaster Response Fund, State Disaster Mitigation Fund and National Disaster Response Fund respectively. An amount of ₹4,233.59 lakh was provided in the Budget Estimates for the year 2021-22 by the State Government. The amount of ₹4,233.59 lakh was transferred to the Reserve Fund by affording debit under Major Head 8121-122- State Disaster Response Fund and National Disaster Response Fund, and 8121-130 - State Disaster Mitigation Fund in the Public Account. The whole amount of ₹4,233.59 lakh was spent for management of Natural Disaster during the year".

GRANT NO. 22- CIVIL SUPPLIES

(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head				
2408 - Food Storage and Warehousing				
Original	32,34,39			
Supplementary	59,84,51	92,18,90	82,05,47	(-) 10,13,43
Amount surrendered during the year (March 2022)				10,13,42
Capital				
Major Head				
4408 - Capital Outlay on Food, Storage and Warehousing				
Original	1,27,68			
Supplementary	…	1,27,68	1,27,68	…
Amount surrendered during the year (March 2022)				…

22.1.1. Disclosure of unspent amount lying in the DDO's Bank Account

(₹ in lakh)

Sl. No.	Name of DDO	Grant No	Major Head	Amount Transferred During 2021-22	Amount spent out of total amount transferred during 2021-22	Unspent amount as on 31st March, 2022
1	Deputy Director, Food & Civil Supplies	22	2408	3579.62	3525.77	53.85

GRANT NO. 23- LOANS TO GOVERNMENT SERVANTS

(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2075 - Miscellaneous General Services				
Original	1			
Supplementary	…	1	…	(-) 1
Amount surrendered during the year (March 2022)				1
Capital:				
7610- Loan to Government Servants, *etc.*				
Original	35,00			
Supplementary	…	35,00	35,00	…
Amount surrendered during the year (March 2022)				…

GRANT NO. 24- SMALL SAVINGS

(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2047 - Other Fiscal Services				
Voted:				
Original	8,00			
Supplementary	…	8,00	8,00	…
Amount surrendered during the year (March 2022)				…

GRANT NO. 25- LAND RECORDS AND SURVEY

(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2029 - Land Revenue				
Original	26,55,09			
Supplementary	1,29,04	27,84,13	27,06,31	(-) 77,82
Amount surrendered during the year (March 2022)				77,82
Capital				
Major Head:				
4059- Capital Outlay on Public Works				
Original	2,76,37			
Supplementary	…	2,76,37	2,76,37	…
Amount surrendered during the year (March 2022)				…

GRANT NO. 26- CIVIL SECRETARIAT

(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2052 - Secretariat Services				
2251 - Secretariat Social Services				
2575 - Other Special Areas programmes				
3451 - Secretariat Economic Services				
Original	3,49,95,45			
Supplementary	…	3,49,95,45	2,26,46,26	(-) 1,23,49,19
Amount surrendered during the year (March 2022)				1,23,46,20
Capital				
Major Head :				
4575 - Capital Outlay on other Special Areas programmes				
Original	1,41,46,53			
Supplementary	…	1,41,46,53	25,06,69	(-) 1,16,39,84
Amount surrendered during the year (March 2022)				1,16,39,84

Revenue

Notes and Comments:

26.1.1 In view of savings of ₹12,349.19 lakh, surrender of ₹12,346.20 lakh was inadequate.

GRANT NO. 26- CIVIL SECRETARIAT-Concld.

(All Voted)

26.1.2 Savings occurred under:

Serial number	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i)	2052 – Secretariat General Services				
	090 – Secretariat				
	01 – Nagaland Civil Secretariat				
	O.	16,685.03			
	S.	…			
	R.	702.04	17,387.07	17,384.06	(-) 3.01

The Department stated that the savings was under office expenses *etc*. due to pro rata cut as austerity measures.

26.1.3 Savings mentioned in Para 26.1.2 was partly counter balanced by excess under :

Serial number	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i)	2051 – Secretariat Social Services				
	091 – Attached Offices				
	01 – Nagaland State Disaster Management Authority				
	O.	109.20			
	S.	…			
	R.	(-) 3.67	105.53	105.54	(+) 0.01

Reasons for excess have not been intimated (July 2022).

GRANT NO. 27- PLANNING MACHINERY

(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2552 - North Eastern Areas				
3451 - Secretariat Economic Services				
Original	1,40,34,28			
Supplementary	…	1,40,34,28	42,31,01	(-) 98,03,27
Amount surrendered during the year (March 2022)				98,03,28
Capital				
Major Head:				
4059 - Capital Outlay on Public Works				
4225 - Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes				
4575 - Capital Outlay on other Special Areas Programmers				
Original	7,81,25,00			
Supplementary	…	7,81,25,00	2,18,05,90	(-) 5,63,19,10
Amount surrendered during the year (March 2022)				5,63,19,15
Revenue				

Notes and Comments:

27.1.1 In view of savings of ₹9,803.27 lakh, surrender of ₹9,803.28 lakh was not anticipated correctly and led to excess of ₹0.01 lakh which indicates that the Controlling Officer has no control mechanism to the overall budgeting system and financial management.

GRANT NO. 27- PLANNING MACHINERY –Concld.
(All Voted)

Capital

Notes and Comments:

27.1.2 In view of savings of ₹56,319.10 lakh, surrender of ₹5,63,19,15 lakh was not anticipated correctly and led to excess of ₹0.05 lakh which indicates that the Controlling Officer has no control mechanism to the overall budgeting system and financial management.

GRANT NO. 28- CIVIL POLICE

(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2055 - Police				
Original	15,65,26,54			
Supplementary	16,54,90	15,81,81,44	15,75,43,28	(-) 6,38,16
Amount surrendered during the year (March 2022)				3,52,53
Revenue				

Notes and Comments:

28.1.1 In view of savings of ₹638.16 lakh, surrender of ₹352.53 lakh was inadequate.

28.1.2 Savings occurred under:

Serial number	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i)	2055 – Police				
	001 – Direction and Administration				
	01 – Police Headquarter				
	O.	14,957.10			
	S.	…			
	R.	8,651.96	23,609.06	23,594.06	(-) 15.00

GRANT NO. 28- CIVIL POLICE –Concld.
(All Voted)

Serial number	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(ii) 2055 – Police					
001 – Direction and Administration					
02 – Central Workshop					
	O.	305.99			
	S.	…			
	R.	12.38	318.37	316.37	(-) 2.00
(iii) 2055 – Police					
001 –Direction and Administration					
05 – Repair of Vehicles (SRE)					
	O.	3,500.00			
	S.	…			
	R.	3,178.98	6,678.98	6,410.35	(-) 268.63

Reasons for final savings at serial number (i) and (ii) was due to less expenditure than anticipated.

Reasons for savings at serial number (iii) was due to pro rata cut under repair and maintenance of vehicles as austerity measures. However, despite augmentation of provision by ₹3,178.98 lakh, non utilization of provision indicates casual approach of the Department towards financial management.

28.1.3 Disclosure of unspent amount lying in the DDO's Bank Account

(₹ in lakh)

Sl. No.	Name of DDO	Grant No	Major Head	Amount Transferred During 2021-22	Amount spent out of total amount transferred during 2021-22	Unspent amount as on 31st March, 2022
1	Inspector General of Police (Headquarters)	28	2055	2,528.56	…	2,528.56

GRANT NO. 29- STATIONERY AND PRINTING

(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2058 - Stationery and Printing				
Original	28,40,36			
Supplementary	…	28,40,36	27,91,44	(-) 48,92
Amount surrendered during the year (March 2022)				48,91
Capital :				
Major Head:				
4058 - Capital Outlay on Stationery and Printing				
4059 – Capital Outlay on Public Works				
Original	63,74			
Supplementary	…	63,74	63,74	…
Amount surrendered during the year (March 2022)				…

GRANT NO. 30- ADMINISTRATIVE TRAINING INSTITUTE

(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2070 - Other Administrative Services				
Original	4,97,88			
Supplementary	24,27	5,22,15	5,21,57	(-) 0,58
Amount surrendered during the year (March 2022)				0,58
Capital:				
Major Head:				
4059 – Capital Outlay on Public Works				
Original	50,00			
Supplementary	…	50,00	50,00	…
Amount surrendered during the year (March 2022)				…

30.1.1 Disclosure of unspent amount lying in the DDO's Bank Account

(₹ in lakh)

Sl No	Name of DDO	Grant No	Major Head	Amount Transferred During 2021-22	Amount spent out of total amount transferred during 2021-22	Unspent amount as on 31st March, 2022
1	Deputy Director (Training) & DDO	30	2070	171.50	73.73	97.77

GRANT NO. 31- SCHOOL EDUCATION
(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2202 - General Education				
Original	17,00,42,00			
Supplementary	…	17,00,42,00	16,57,39,21	(-) 43,02,79
Amount surrendered during the year (March 2022)				39,25,22
Capital				
Major Head:				
4202 - Capital Outlay on Education, Sports, Art and Culture				
4552 - Capital Outlay on North Eastern Areas				
Original	47,69,00			
Supplementary	29,26,91	76,95,91	64,11,80	(-) 12,84,11
Amount surrendered during the year (March 2022)				12,84,11

Revenue

Notes and Comments:

31.1.1 In view of savings of ₹4,302.79 lakh, surrender of ₹3,925.22 lakh was inadequate.

GRANT NO. 31- SCHOOL EDUCATION –Contd.
(All Voted)

31.1.2 Savings occurred under:

Serial number	**Head**	**Total Grant**	**Actual Expenditure (₹ in lakh)**	**Excess (+) Savings (-)**
(i) 2202 - General Education				
01 – Elementary Education				
101 - Government Primary Schools				
01- Primary Schools				
O.	28,871.19			
S.	…			
R.	3,199.59	32,070.78	32,061.67	(-) 9.11

Augmentation of provision by ₹3,199.59 lakh through re-appropriation has resulted in final savings of ₹9.11 lakh. The savings was not surrendered during the year which indicates that the Controlling Officer has no control mechanism to the overall budgeting system.

(ii) 2202 - General Education				
01 – Elementary Education				
101 - Government Primary Schools				
02- Middle Schools				
O.	26,823.99			
S.	…			
R.	3.201.87	30,025.86	30,010.85	(-) 15.01

Augmentation of provision by ₹3,201.87 lakh through re-appropriation has resulted in final savings of ₹15.01 lakh. The savings was not surrendered during the year which indicates that the Controlling Officer has no control mechanism to the overall budgeting system.

Reasons for savings at Sl. No. (i) and (ii) have not been intimated (July 2022).

GRANT NO. 31- SCHOOL EDUCATION –Contd.
(All Voted)

Serial number	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(iii)	2202 - General Education				
	01 – Elementary Education				
	101 - Government Primary Schools				
	03- Agricultural Based Education				
	O.	156.46			
	S.	…			
	R.	25.07	181.53	181.52	(-) 0.01
	Reason for savings have not been intimated (July 2022).				
(iv)	2202 - General Education				
	01 – Elementary Education				
	101 - Government Primary Schools				
	04- Physical Education				
	O.	1,338.52			
	S.	…			
	R.	17.29	1,355.81	1,354.80	(-) 1.01
	Reason for savings have not been intimated (July 2022).				
(v)	2202 - General Education				
	01 – Elementary Education				
	111 - Sarva Shiksha Abhiyan				
	01- Sarva Shiksha Abhiyan				
	O.	9,993.19			
	S.	…			
	R.	1,376.01	11,369.20	11,059.88	(-) 309.32

Augmentation of provision by ₹1,376.01 lakh through re-appropriation was due to requirement of fund for implementation of Sarva Shiksha Abhiyan. The final savings was not surrendered during the year which indicates that the Controlling Officer has no control mechanism to the overall budgeting system.

Reason for savings have not been intimated (July 2022).

GRANT NO. 31- SCHOOL EDUCATION –Contd.

(All Voted)

Serial number	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(vi)	2202 - General Education				
	02 –Secondary Education				
	001 - Direction and Administration				
	01- Direction				
	O.	5,241.27			
	S.	…			
	R.	4,286.50	9,527.77	9,522.76	(-) 5.01

The savings was due to pro rata cut under office expenses *etc.* as austerity measures.

(vii)	2202 - General Education				
	02 – Secondary Education				
	101 - Inspection				
	01- Inspectorate (DEO)				
	O.	5,619.57			
	S.	…			
	R.	(-) 3,604.18	2,015.39	2,014.37	(-) 1.02

Reasons for savings have not been intimated (July 2022).

(viii)	2202 - General Education				
	02 – Secondary Education				
	101 - Inspection				
	02- Subordinate Establishment (SDEO)				
	O.	33,714.00			
	S.	…			
	R.	(-) 29,668.15	4,045.85	4,042.83	(-) 3.02

The savings was due to pro rata cut under office expenses *etc.* as austerity measures.

GRANT NO. 31- SCHOOL EDUCATION –Contd.

(All Voted)

Serial number	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(ix)	2202 - General Education				
	02 – Secondary Education				
	109 - Government Secondary Schools and G.H.S.S				
	01- Government Schools				
	O.	20,893.47			
	S.	…			
	R.	17,806.75	38,700.22	38,670.20	(-) 30.02

Augmentation of provision by ₹17,806.75 lakh through re-appropriation has resulted in final savings of ₹30.02 lakh . The savings was not surrendered during the year which indicates that the Controlling Officer has no control mechanism to the overall budgeting system.

Reasons for savings have not been intimated (July 2022).

(x)	2202 - General Education				
	02 – Secondary Education				
	109 - Government Secondary Schools and G.H.S.S				
	02- Science Education				
	O.	2,255.75			
	S.	…			
	R.	928.31	3,184.06	3,183.05	(-) 1.01

(xi)	2202 -General Education				
	02 – Secondary Education				
	800 - Other Expenditure				
	01- Engineering Division				
	O.	828.14			
	S.	…			
	R.	(-) 128.03	700.11	700.08	(-) 0.03

Reasons for savings at serial number (x) and (xi) have not been intimated (July 2022).

GRANT NO. 31- SCHOOL EDUCATION –Concld.

(All Voted)

Serial number	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(xii)	2202 - General Education			
	05 –Language Development			
	102 - Promotion of Modern Indian Languages & Literature			
	02- Support for Educational Development including Teachers Training & Adult Education			
	O. 6,873.68			
	S. …			
	R. 845.47	7,719.15	7,716.15	(-) 3.00

Reasons for savings have not been intimated (July 2022).

GRANT NO. 32- HIGHER EDUCATION

(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2202 - General Education				
2225 - Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes				
2552 - North Eastern Areas				
Original	1,92,16,28			
Supplementary	…	1,92,16,28	1,44,52,03	(-) 47,64,25
Amount surrendered during the year (March 2022)				47,64,25
Capital				
Major Head:				
4202 - Capital Outlay on Education, Sports, Art and Culture				
4552 - Capital Outlay on North Eastern Areas				
Original	92,82,50			
Supplementary	…	92,82,50	5,71,00	(-) 87,11,50
Amount surrendered during the year (March 2022)				87,11,50

GRANT NO. 33- YOUTH RESOURCES AND SPORTS

(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2204 - Sports and Youth Services				
Original	36,29,58			
Supplementary	6,24,02	42,53,60	42,01,74	(-) 51,86
Amount surrendered during the year (March 2022)				47,37
Capital:				
Major Head:				
4202 - Capital Outlay on Education, Sports, Art and Culture				
4552 - Capital Outlay on North Eastern Areas				
Original	1,40,00			
Supplementary	61,06,54	62,46,54	57,56,54	(-) 4,90,00
Amount surrendered during the year (March 2022)				4,90,00

Revenue

Notes and Comments:

33.1.1 In view of savings of ₹51.86 lakh, surrender of ₹47.37 lakh was inadequate.

GRANT NO. 33- YOUTH RESOURCES AND SPORTS-Concld.

(All Voted)

33.1.2 Savings occurred under :

Serial number	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i)	2204 –Sports and Youth Services				
	001 - Direction and Administration				
	01- Direction				
	O.	1,017.38			
	S.	16.21			
	R.	67.52	1,101.11	1,099.11	(-) 2.00
	Reasons for savings was due to non-payment of wages to fixed paid employees.				
(ii)	2204 –Sports and Youth Services				
	001 - Direction and Administration				
	02- Subordinate Establishment				
	O.	635.38			
	S.	…			
	R.	(-) 31.45	603.93	602.92	(-) 1.01
(iii)	2204 –Sports and Youth Services				
	102 - Youth Welfare Programmes for Students				
	01- NCC				
	O.	563.53			
	S.	…			
	R.	20.05	583.58	582.58	(-) 1.00
(iv)	2204 –Sports and Youth Services				
	104 - Sports and Games				
	01- Sports				
	O.	234.29			
	S.	…			
	R.	291.29	525.58	525.08	(-) 0.50
	Reasons for savings at serial number (ii) to (iv) have not been intimated (July 2022).				

GRANT NO. 33- YOUTH RESOURCES AND SPORTS-Concld.

(All Voted)

33.1.3. Disclosure of unspent amount lying in the DDO's Bank Account

(₹ in lakh)

Sl No	**Name of DDO**	**Grant No**	**Major Head**	**Amount Transferred During 2021-22**	**Amount spent out of total amount transferred during 2021-22**	**Unspent amount as on 31st March, 2022**
1	Deputy Director, Youth Resources & Sports	33	2204 4552 4202 8443	16080.55	9395.53	6685.02

GRANT NO. 34- ART AND CULTURE AND GAZETTEERS

(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2205 - Art and Culture				
2552 - North Eastern Areas				
3454 – Census, Surveys and Statistics				
Original	20,69,76			
Supplementary	4,18,91	24,88,67	24,20,53	(-) 68,14
Amount surrendered during the year(March 2022)				68,16
Capital				
Major Head:				
4202 - Capital Outlay on Education, Sports, Art and Culture				
4552 - Capital Outlay on North Eastern Areas				
Original	1,41,50			
Supplementary	91,98	2,33,48	2,33,48	…
Amount surrendered during the year (March 2022)				…

GRANT NO. 35- MEDICAL, PUBLIC HEALTH AND FAMILY WELFARE

(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue:				
Major Head:				
2210 - Medical and Public Health				
2211 - Family Welfare				
Original	7,95,31,48			
Supplementary	…	7,95,31,48	7,66,85,84	(-) 28,45,64
Amount surrendered during the year (March 2022)				28,07,60
Capital:				
Major Head:				
4210 - Capital Outlay on Medical and Public Health				
4552 - Capital Outlay on North Eastern Areas				
Original	2,47,39,96			
Supplementary	1,58,82,08	4,06,22,04	1,55,63,69	(-) 2,50,58,35
Amount surrendered during the year (March 2022)				2,50,58,35
Revenue				

Notes and Comments:

35.1.1 In view of savings of ₹2,845.63 lakh, surrender of ₹2,807.60 lakh was inadequate.

GRANT NO. 35- MEDICAL, PUBLIC HEALTH AND FAMILY WELFARE-Contd.

(All Voted)

35.1.1 Savings occurred under.

Serial number	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 2210 - Medical and Public Health				
	01- Urban Health Services- Allopathy			
	001 – Direction & Administration			
	01 - Direction			
	O. 4,613.04			
	S. …			
	R. 6,696.45	11,309.49	11,302.87	(-) 6.62

The Department has augmented ₹6,696.45 lakh resulting in final savings of ₹6.62 lakh which indicates that the Controlling Officer has no control mechanism to the overall budgeting system.

Reasons for savings have not been intimated (July 2022).

(ii) 2210 - Medical and Public Health				
	01- Urban Health Services- Allopathy			
	001 – Direction & Administration			
	02 – Subordinate Establishment			
	O. 31,630.75			
	S. …			
	R. (-) 2,415.59	29,215.16	29,209.14	(-) 6.02

Surrender of provision by ₹2,415.59 lakh due to less requirement of fund.

Reasons for savings have not been intimated (July 2022).

GRANT NO. 35- MEDICAL, PUBLIC HEALTH AND FAMILY WELFARE-Contd.

(All Voted)

Serial number	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(iii)	2210 - Medical and Public Health				
	01- Urban Health Services- Allopathy				
	001 – Direction & Administration				
	03 – Engineering Cell				
	O.	365.19			
	S.	…			
	R.	(-) 6.87	358.32	356.65	(-) 1.67

Reasons for have not been intimated (July 2022).

(iv)	2210 - Medical and Public Health				
	01- Urban Health Services- Allopathy				
	110 –Hospital & Dispensaries				
	01 – Other Hospitals				
	O.	8,489.91			
	S.	…			
	R.	653.60	9,143.51	9,136.30	(-) 7.21

The Department has augmented ₹653.60 lakh, resulting in final savings of ₹7.21 lakh which indicates that the Controlling Officer has no control mechanism to the overall budgeting system.

Reasons for have not been intimated (July 2022).

GRANT NO. 35- MEDICAL, PUBLIC HEALTH AND FAMILY WELFARE-Contd.

(All Voted)

Serial number	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(v)	2210 - Medical and Public Health				
	01- Urban Health Services- Allopathy				
	110 –Hospital & Dispensaries				
	02 –Mental Hospitals				
	O.	320.11			
	S.	…			
	R.	(-) 60.12	259.99	259.49	(-) 0.50
	Reasons have not been intimated (July 2022).				
(vi)	2210 - Medical and Public Health				
	01- Urban Health Services- Allopathy				
	110 –Hospital & Dispensaries				
	03 –T.B. Hospitals				
	O.	938.61			
	S.	…			
	R.	(-) 97.75	840.86	839.86	(-) 1.00
	Reasons have not been intimated (July 2022).				
(vii)	2210 - Medical and Public Health				
	06- Public Health				
	107 –Public Health Laboratories				
	01 – Food Testing Laboratory				
	O.	229.01			
	S.	…			
	R.	11.70	240.71	240.70	(-) 0.01
	Reasons have not been intimated (July 2022).				

GRANT NO. 35- MEDICAL, PUBLIC HEALTH AND FAMILY WELFARE-Concld.

(All Voted)

Serial number	Head	Total Grant	Actual Expenditure (₹ in lakh)		Excess (+) Savings (-)
(viii)	2210 - Medical and Public Health				
	06- Public Health				
	800 –Other Expenditure				
	01 – National Health Mission				
	O.	12,584.86			
	S.	…			
	R.	2,950.02	15,534.88	15,521.88	(-) 13.00

The Department has augmented ₹2,950.02 lakh, resulting in final savings of ₹13.00 lakh under Health System Strengthening, National Vector Borne Disease and Reproductive Child Health programmes.

Reasons for have not been intimated (July 2022).

(ix)	2211 – Family Welfare				
	101 – Rural Family Welfare Services				
	01 – Family Welfare Sub-Centres				
	O.	…			
	S.	…			
	R.	3,688.48	3,688.48	3,686.47	(-) 2.01

Reasons for savings have not been intimated (July 2022).

35.1.2. Disclosure of unspent amount lying in the DDO's Bank Account

(₹ in lakh)

Sl No	Name of DDO	Grant No	Major Head	Amount Transferred During 2021-22	Amount spent out of total amount transferred during 2021-22	Unspent amount as on 31st March, 2022
1	Director of Health & Family Welfare	35	2210	53526.10	49163.03	4363.07
2	Executive Engineer, Engineering Division	35	2210	3355.19	1465.68	1889.51

GRANT NO. 36- URBAN DEVELOPEMENT

(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2217- Other Special Areas programmes				
Original	33,95,73			
Supplementary	1,63,86	35,59,59	35,58,33	(-) 1,26
Amount surrendered during the year (March 2022)				0,24
Capital				
Major Head:				
4217 - Capital Outlay on Urban Development				
Original	1,06,78,28			
Supplementary	5,80,64	1,12,58,92	1,08,41,37	(-) 4,17,55
Amount surrendered during the year (March 2022)				4,17,55
Revenue				

Notes and Comments:

36.1.1 In view of savings of ₹1.26 lakh, surrender of ₹0.24 lakh was inadequate.

GRANT NO. 36- URBAN DEVELOPEMENT –Concld.

(All Voted)

Serial number	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
36.1.2	Savings occurred under **:**			
(i)	2217 - Urban Development			
	80 – General			
	001 – Direction and Administration			
	02 –Subordinate Establishment			
	O. 682.51			
	S. …			
	R. 47.40	729.91	729.90	(-) 0.01
	Reasons for savings have not been intimated (July 2022).			
(ii)	2217 - Urban Development			
	80 – General			
	800 –Other Expenditure			
	01 – Engineering Cell			
	O. 343.50			
	S. …			
	R. …	343.50	342.50	(-) 1.00
	The savings was due to non payment of work charged salaries.			

GRANT NO. 37- MUNICIPAL ADMINISTRATION

(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2015 - Election				
2217 - Urban Development				
Original	51,16,89			
Supplementary	38,67,89	89,84,78	44,83,84	(-) 45,00,94
Amount surrendered during the year (March 2022)				45,00,94
Capital				
Major Head:				
4217 - Capital Outlay on Urban Development				
4552 - Capital Outlay on North Eastern Areas				
Original	1,69,70,00			
Supplementary	12,41,03	1,82,11,03	1,51,98,77	(-) 30,12,26
Amount surrendered during the year (March 2022)				28,42,26

Capital

Notes and Comments:

37.1.1 In view of savings of ₹3,012.26 lakh, surrender of ₹2,842.26 lakh was inadequate.

GRANT NO. 37- MUNICIPAL ADMINISTRATION –Concld.
(All Voted)

37.1.2 Savings occurred under:

Serial number	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i)	4217 – Capital Outlay on Urban Development				
	60 – Other Urban Development Schemes				
	051 –Construction				
	04 –Urban Sanitization & Sewerage Scheme				
	O.	170.00			
	S.	…			
	R.	…	170.00	…	(-) 170.00

The Department stated that due to non-receipt of fund from the sponsoring agency, the fund could be utilized for the scheme during the year.

GRANT NO. 38– INFORMATION AND PUBLIC RELATIONS

(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2220 - Information and Publicity				
Original	38,66,03			
Supplementary	83,26	39,49,29	39,45,64	(-) 3,65
Amount surrendered during the year (March 2022)				3,64
Capital:				
Major Head:				
4220 - Capital Outlay on Information and Publicity				
4552 - Capital Outlay on North Eastern Areas				
Original	9,22			
Supplementary	…	9,22	8,40	(-) 82
Amount surrendered during the year (March 2022)				…

GRANT NO. 39-TOURISM
(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
3452 - Tourism				
Original	17,94,19			
Supplementary	86,01	18,80,20	18,40,31	(-) 39,89
Amount surrendered during the year (March 2022)				37,30
Capital				
Major Head:				
4552 - Capital Outlay on North Eastern Areas				
5452 - Capital Outlay on Tourism				
Original	50,00			
Supplementary	10,65,25	11,15,25	2,19,10	(-) 8,96,15
Amount surrendered during the year (March 2022)				8,96,15

Revenue

Notes and Comments:

39.1.1 In view of savings ₹39.89 lakh, surrender of ₹37.30 lakh was inadequate.

GRANT NO. 39- TOURISM – Concld.
(All Voted)

39.1.2 Savings occurred under:

Serial number	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i)	3452 – Tourism				
	80 – General				
	001 – Direction and Administration				
	01 –Direction				
	O.	859.01			
	S.	…			
	R.	(-) 74.96	784.05	782.05	(-) 2.00
(ii)	3452 – Tourism				
	80 – General				
	001 – Direction and Administration				
	02 –Subordinate Establishment				
	O.	211.97			
	S.	…			
	R.	(-) 1.33	210.64	210.05	(-) 0.59

Reasons for savings at serial number (i) and (ii) was due to adoption of austerity measures.

GRANT NO. 40- EMPLOYMENT AND CRAFTSMEN TRAINING

(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2230 - Labour and Employment				
Original	39,16,84			
Supplementary	12,78,05	51,94,89	49,73,94	(-) 2,20,95
Amount surrendered during the year (March 2022)				2,20,96
Capital				
Major Head:				
4216- Capital Outlay on Housing				
Original	1,00,00			
Supplementary	…	1,00,00	1,00,00	…
Amount surrendered during the year (March 2022)				…

GRANT NO. 41- LABOUR
(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2230 – Labour and Employment				
Original	10,43,45			
Supplementary	…	10,43,45	10,34,74	(-) 8,71
Amount surrendered during the year (March 2022)				8,70
Capital				
Major Head:				
4250 – Capital Outlay on Other Social Services				
Original	15,00			
Supplementary	…	15,00	15,00	…
Amount surrendered during the year (March 2022)				…

GRANT NO. 42- RURAL DEVELOPMENT

(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2216 - Housing				
2501 - Special Programmes for Rural Development				
2505 - Rural Employment				
2515 - Other Rural Development Programmes				
Original	12,13,10,49			
Supplementary	…	12,13,10,49	6,11,75,78	(-) 6,01,34,71
Amount surrendered during the year (March 2022)				6,01,33,78
Capital				
Major Head:				
4515 - Capital Outlay on other Rural Development Programmes				
Original	1,00,00			
Supplementary	60,00	1,60,00	1,60,00	…
Amount surrendered				
During the year (March 2022)				…
Revenue				

Notes and Comments:

42.1.1 In view of savings of ₹60,134.71 lakh, surrender of ₹60,133.78 lakh was inadequate.

GRANT NO. 42- RURAL DEVELOPMENT –Contd.
(All Voted)

42.1.2 Savings occurred under:

Serial number	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i)	2501 – Special Programmes for Rural Development				
	06 – Self Employment Programme				
	800 – Other Expenditure				
	01 – National Rural Livelihood Mission				
		O. 24,375.00			
		S. …			
		R. (-) 17,090.01	7,284.99	7,284.98	(-) 0.01
(ii)	2515 – Other Rural Development Programme				
	102 – Community Development				
	01 – Direction				
		O. 1,308.99			
		S. …			
		R. 211.41	1,520.40	1,520.31	(-) 0.09

Reasons for savings at serial number (i) and (ii) have not been intimated (July 2022).

(iii)	2515 – Other Rural Development Programme				
	102 – Community Development				
	02 – Block Headquarters				
		O. 5,107.54			
		S. …			
		R. 191.41	5,298.95	5,297.94	(-) 1.01

The Department vide dated July 2022, stated that the savings was under wages *etc.* which could not be fully utilised during the financial year.

GRANT NO. 42- RURAL DEVELOPMENT –Concld.
(All Voted)

42.1.3 Savings mentioned at para 42.1.2 was partly counterbalanced by excess under:

Serial number	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i)	2515 – Other Rural Development Programme				
	800 – Other Expenditure				
	03 – Grants to Rural Local Bodies				
	O.	9,200.00			
	S.	…			
	R.	1,756.57	10,956.57	10,956.75	(+) 0.18

Reasons for excess have not intimated (July 2022).

GRANT NO. 43- SOCIAL SECURITY AND WELFARE

(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2235 - Social Security and Welfare				
2236 - Nutrition				
Original	3,06,89,28			
Supplementary	13,88,72	3,20,78,00	2,88,22,64	(-) 32,55,36
Amount surrendered during the year (March 2022)				32,54,68
Capital:				
Major Head:				
4235 - Capital Outlay on Social Security and Welfare				
Original	5,73,35			
Supplementary	1,77,76	7,51,11	7,51,11	…
Amount surrendered during the year (March 2022)				…

GRANT NO. 44- EVALUATION

(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
3451 - Secretariat Economic Services				
Original	8,88,17			
Supplementary	…	8,88,17	8,27,15	(-) 61,02
Amount surrendered during the year (March 2022)				55,02
Capital				
Major Head:				
4059 - Capital Outlay on Public Works				
Original	3,09,58			
Supplementary	…	3,09,58	3,09,50	(-) 8
Amount surrendered during the year (March 2022)				…
Revenue				

Notes and Comments:

44.1.1 In view of savings of ₹61.02 lakh, surrender of ₹55.02 lakh was inadequate.

GRANT NO. 44- EVALUATION -Concld.

(All Voted)

44.1.2 Savings occurred under:

Serial number	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 3451 – Secretariat Economic Services					
092 – Other Offices					
01 –Direction (Evaluation)					
	O.	452.83			
	S.	…			
	R.	(-) 128.34	324.49	318.49	(-) 6.00

The Department vide dated 11th July 2022, stated that the savings occurred due to non-drawal of leave encashment under salary head.

GRANT NO. 45- CO-OPERATION

(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head :				
2425 - Co-operation				
2552 - North Eastern Areas				
Original	23,66,29			
Supplementary	…	23,66,29	22,37,94	(-) 1,28,35
Amount surrendered during the year (March 2022)				1,28,31
Capital				
Major Head:				
4216 - Capital Outlay on Housing				
4425 - Capital Outlay on Co-operation				
6425 - Loans for Co-operation				
Original	4,39,01			
Supplementary	14,14	4,53,15	4,53,15	…
Amount surrendered during the year (March, 2022)				…

GRANT NO. 45- CO-OPERATION- Concld.

(All Voted)

45.1.1 Disclosure of unspent amount lying in the DDO's Bank Account

(₹ in lakh)

Sl . No.	**Name of DDO**	**Grant No**	**Major Head**	**Amount Transferred During 2021-22**	**Amount spent out of total amount transferred during 2021-22**	**Unspent amount as on 31st March, 2022**
1	Registrar, Co-operative Societies.	45	2425	430.53	129.00	301.53
2			4425	197.49	…	197.49
3			6425	255.66	…	225.66

GRANT NO. 46- STATISTICS

(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
3454 - Census, Surveys and Statistics				
Voted :				
Original	42,29,29			
Supplementary	11,46	42,40,75	42,36,99	(-) 3,76
Amount surrendered during the year (March 2022)				3,72
Capital				
Major Head:				
5475 - Capital Outlay on other General Economics Services				
Original	3,43,00			
Supplementary	…	3,43,00	2,83,00	(-) 60,00
Amount surrendered during the year (March 2022)				60,00

GRANT NO. 47- LEGAL METROLOGY AND CONSUMER PROTECTION

(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2552 - North Eastern Areas				
3475 - Other General Economic Services				
Original	10,70,65			
Supplementary	…	10,70,65	10,33,92	(-) 36,73
Amount surrendered during the year (March 2022)				36,68
Capital:				
Major Head:				
5475 - Capital Outlay on Other General Economic Services				
Original	2,80,00			
Supplementary	…	2,80,00	1,00,00	(-) 1,80,00
Amount surrendered during the year (March 2022)				1,80,00

GRANT NO. 48- AGRICULTURE

(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2401 - Crop Husbandry				
2415 - Agriculture research and Education				
2552 - North Eastern Areas				
Original	3,64,77,66			
Supplementary	…	3,64,77,66	1,78,44,71	(-) 1,86,32,95
Amount surrendered during the year (March 2022)				1,86,26,41
Capital:				
Major Head:				
4401 - Capital Outlay on Crop Husbandry				
4408 - Capital Outlay on Food, Storage and Warehousing				
Original	6,65,00			
Supplementary	2,32,84	8,97,84	8,97,84	…
Amount surrendered during the year (March 2022)				…
Revenue				

Notes and Comments:

48.1.1 In view of savings of ₹18,632.95 lakh, surrender of ₹18,626.41 lakh was inadequate.

GRANT NO. 48- AGRICULTURE-Contd.
(All Voted)

Serial number	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 2401 – Crop Husbandry					
001 – Direction and Administration					
01- Direction					
	O.	2,060.55			
	S.	…			
	R.	(-) 179.67	1,880.88	1,878.87	(-) 2.01
(ii) 2401 – Crop Husbandry					
001– Direction and Administration					
02- Subordinate Establishment					
	O.	3,843.16			
	S.	…			
	R.	56.59	3,899.75	3,896.75	(-) 3.00
(iii) 2401 – Crop Husbandry					
105–Manure and Fertilizers					
01- Establishment of Manure & Fertilizer					
	O.	55.60			
	S.	…			
	R.	11.20	66.80	66.79	(-) 0.01
(iv) 2401 – Crop Husbandry					
107–Plant Protection					
01- Demonstration & Supply of Plant Protection, Chemicals & Equipment					
	O.	115.28			
	S.	…			
	R.	8.57	123.85	123.84	(-) 0.01

GRANT NO. 48- AGRICULTURE-Concld.
(All Voted)

Serial number	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(v)	2401 – Crop Husbandry				
	108–Commercial Crops				
	01-Sugarcane Development & Research				
	O.	388.57			
	S.	…			
	R.	54.57	443.14	443.13	(-) 0.01
(vi)	2401 – Crop Husbandry				
	113– Agricultural Engineering				
	01-Superintendence				
	O.	483.14			
	S.	…			
	R.	33.69	516.83	515.62	(-) 1.21
(vii)	2415 –Agricultural Research and Education				
	01 – Crop Husbandry				
	004 – Research				
	01- Chemistry Laboratory				
	O.	225.43			
	S.	…			
	R.	122.69	38.12	347.83	(-) 0.29

Reasons for savings at serial number (i) to (vii) have not been intimated (July 2022).

GRANT NO. 49- SOIL AND WATER CONSERVATION

(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2402 - Soil and Water Conservation				
2415 - Agricultural Research and Education				
2552 - North Eastern Areas				
Original	67,91,31			
Supplementary	2,24,86	70,16,17	65,84,61	(-) 4,31,56
Amount surrendered during the year (March 2022)				4,28,59
Revenue				

Notes and Comments:

49.1.1 In view of savings of ₹431.56 lakh, surrender of ₹428.59 lakh was inadequate.

GRANT NO. 49- SOIL AND WATER CONSERVATION –Contd.
(All Voted)

49.1.2 Savings occurred under:

Serial number	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 2402 – Social and Water Conservation					
001 – Direction and Administration					
01 – Direction					
	O.	470.75			
	S.	…			
	R.	(-) 39.60	431.15	431.04	(-) 0.11

Reasons for savings have not been intimated (July 2022).

(ii) 2402 – Social and Water Conservation					
001 – Direction and Administration					
02 – Subordinate Establishment					
	O.	3,965.16			
	S.	…			
	R.	(-) 244.52	3,720.64	3,717.49	(-) 3.15

Savings due to pro rata cut under office expenses, maintenance and motor vehicles as austerity measures.

49.1.3 Savings mentioned at Para 49.1.2 was partly counterbalanced by excess under.

(i) 2415 – Agricultural Research and Education					
02– Soil and Water Conservation					
004 - Research					
01 –Research Establishment					
	O.	133.00			
	S.	…			
	R.	(-) 17.01	115.99	116.28	(+) 0.29

Reason for excess have not been intimated (July 2022).

GRANT NO. 49- SOIL AND WATER CONSERVATION –Concld.
(All Voted)

49.1.4 Disclosure of unspent amount lying in the DDO's Bank Account

(₹ in lakh)

Sl No	**Name of DDO**	**Grant No**	**Major Head**	**Amount Transferred During 2021-22**	**Amount spent out of total amount transferred during 2021-22**	**Unspent amount as on 31st March, 2022**
1	Deputy Director, Soil & Water Conservation.	49	2402	2,046.43	1,278.13	768.30
2			2415	10.00	5.00	5.00
3			8443	429.73	346.27	83.46

GRANT NO. 50- ANIMAL HUSBANDRY AND DAIRY DEVELOPMENT

(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2403 - Animal Husbandry				
2404 - Dairy Development				
2415 - Agricultural Research and Education				
2552 - North Eastern Areas				
Original	1,14,02,07			
Supplementary	…	1,14,02,07	1,05,98,17	(-) 8,03,90
Amount surrendered during the year (March 2022)				8,04,01
Capital				
Major Head:				
4403 - Capital Outlay on Crop Husbandry				
Voted:				
Original	3,00,00			
Supplementary	2,81,21	5,81,21	5,79,66	(-) 1,55
Amount surrendered during the year (March 2022)				1,55
Revenue				

Notes and Comments:

50.1.1 In view of savings of ₹803.90 lakh, surrender of ₹804.01 lakh was not anticipated correctly and led to excess of ₹0.11 lakh which indicates that the Controlling Officer has no control mechanism to the overall budgeting system and financial management.

GRANT NO. 51- FISHERIES

(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2405 - Fisheries				
2552 - North Eastern Areas				
Original	45,19,09			
Supplementary	…	45,19,09	36,81,82	(-) 8,37,27
Amount surrendered during the year (March 2022)				8,33,25
Capital				
Major Head:				
4059 - Capital Outlay on Public Works				
4405 - Capital Outlay on Fisheries				
Original	2,90,00			
Supplementary	…	2,90,00	2,90,00	…
Amount surrendered during the year (March 2022)				…

Revenue

Notes and Comments:

51.1.1 In view of savings of ₹837.27 lakh, surrender of ₹833.25 lakh was inadequate.

GRANT NO. 51- FISHERIES – Concld.
(All Voted)

Serial number	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
51.1.2	Savings occurred under:				
(i)	2405 - Fisheries				
	001 – Direction and Administration				
	01 - Direction				
	O.	719.11			
	S.	…			
	R.	100.67	819.78	818.77	(-) 1.01
(ii)	2405 - Fisheries				
	101 – Direction and Administration				
	02 – Subordinate Establishment				
	O.	1,022.02			
	S.	…			
	R.	145.91	1,167.93	1,164.93	(-) 3.00
(iii)	2405 - Fisheries				
	101 – Inland Fisheries				
	05 – Fish Farm				
	O.	104.56			
	S.	…			
	R.	4.54	109.10	109.09	(-) 0.01

Reasons for savings at serial number (i) to (iii) was due pro rata cut as austerity measures under office expenses.

GRANT NO. 52- FOREST, ENVIRONMENT AND WILDLIFE

(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head				
2406 - Forestry and Wildlife				
2415 - Agricultural Research and Education				
3435 – Ecology and Environment				
Original	1,54,16,94			
Supplementary	…	1,54,16,94	95,87,73	(-) 58,29,21
Amount surrendered during the year (March 2022)				46,35,46
Capital				
Major Head:				
4406 - Capital Outlay on Forestry and Wildlife				
Original	…			
Supplementary	34,35,55	34,35,55	14,00,00	(-) 20,35,55
Amount surrendered during the year (March 2022)				2,90,00
Revenue				

Notes and Comments:

52.1.1 In view of savings of ₹5,829.21 lakh, surrender of ₹4,635.46 lakh was inadequate.

GRANT NO. 52- FOREST, ENVIRONMENT AND WILDLIFE –Contd.
(All Voted)

52.1.2 Savings occurred under:

Serial number	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i)	2406 - Forestry and Wildlife			
	02 – Environmental Forestry and Wild Life			
	798 – International Co-operation			
	01- Nagaland Forest Management Project (JICA)			
	O. 4,398.00			
	S. …			
	R. (-) 3,979.00	419.00	290.13	(-) 128.87

The Department vide dated 22 July 2022, stated that savings was due to re-allocation of fund from Revenue to Capital vide letter No. FIN/BUD/1-5/2021-22 dated 30th March 2022.

(ii)	2406 - Forestry and Wildlife			
	04 – Afforestation and Ecology Development			
	101 – National Afforestation and Ecology Development Programme			
	01- National Afforestation Programme			
	O. 750.00			
	S. …			
	R. 314.90	1,064.90	…	(-) 1,064.90

The Department vide dated 22 July 2022, stated that the amount of ₹1,064.90 lakh was erroneously booked under IDT Head 8782- Forest Remittances instead of Revenue Head 2406 - Forestry and Wildlife which indicates casual approach towards financial accounting and management.

The amount was kept under IDT Head during the year due to non operation of Single Nodal Agency (SNA).

GRANT NO. 52- FOREST, ENVIRONMENT AND WILDLIFE –Contd.

(All Voted)

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

52.1.3 Savings mentioned at Para 52.1.2 was partly counterbalanced by excess under:

(i) 2406 - Forestry and Wildlife

01 - Forestry

001 - Direction and Administration

01 – Direction

O.	1,317.38			
S.	…			
R.	159. 31	1,476.69	1,476.70	(+) 0.01

Reasons for excess have not been intimated (July 2022).

Capital

Notes and Comments:

52.1.4 In view of savings of ₹2,035.55 lakh, surrender of ₹290.00 lakh was inadequate.

GRANT NO. 52- FOREST, ENVIRONMENT AND WILDLIFE –Concld.

(All Voted)

Serial number	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
52.1.5	Savings occurred under:			
(i)	4406 – Capital Outlay on Forestry and Wildlife			
	01 –Forestry			
	070 –Communication and Buildings			
	01- Buildings			
	O. …			
	S. 35.55			
	R. …	35.55	…	(-) 35.55

The supplementary provision of ₹35.55 lakh was not utilized or surrendered during the year which is injudicious and indicates casual approach of the Department towards financial management.

Reasons for savings have not been intimated (July 2022).

(ii)	4406 – Capital Outlay on Forestry and Wildlife			
	01 - Forestry			
	101 – Forest Conservation, Development and Regeneration Working Plan			
	01 – Working Plan			
	O. …			
	S. 3,400.00			
	R. (-) 290.00	3,110.00	1,400.00	(-) 1,710.00

As the overall expenditure of ₹1,400.00 lakh fell short of the supplementary provision of ₹3,400.00 lakh obtained in March 2022 was injudicious and resulted in final savings of ₹1,710.00 lakh.

Reasons for savings have not been intimated (July 2022).

GRANT NO. 53- INDUSTRIES

(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2851 - Village and Small Industries				
Original	74,55,26			
Supplementary	28,33,39	1,02,88,65	98,55,90	(-) 4,32,75
Amount surrendered during the year (March 2022)				4,26,75
Major Head:				
4216 - Capital Outlay on Housing				
4851 - Capital Outlay on Village and Small Industries				
Original	1,00,00			
Supplementary	…	1,00,00	1,00,00	…
Amount surrendered during the year (March 2022)				…
Revenue				

Notes and Comments:

53.1.1 In view of savings of ₹432.75 lakh, surrender of ₹426.75 lakh was inadequate.

GRANT NO. 53- INDUSTRIES –Concld.
(All Voted)

53.1.2 Savings occurred under:

Serial number	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i)	2851 – Village and Small Industries				
	001 - Direction and Administration				
	01 - Direction				
	O.	1,373.88			
	S.	149.51			
	R.	385.65	1,909.04	1,908.04	(-) 1.00
(ii)	2851 – Village and Small Industries				
	800 – Other Expenditure				
	02 –District Industries Centre				
	O.	2,431.64			
	S.	107.00			
	R.	603.50	3,142.14	3,137.14	(-) 5.00

Savings at serial number (i) and (ii) was due to pro rata cut in office expenses *etc*. as austerity measures .

GRANT NO. 54- MINERAL DEVELOPMENT

(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2853 - Metallurgical Non-ferrous Industries				
Original	34,78,45			
Supplementary	2,43,02	37,21,47	37,19,36	(-) 2,11
Amount surrendered during the year (March 2022)				1,81
Capital				
Major Head:				
4853 - Capital Outlay on Non-ferrous Mining and Metallurgical Industries				
Original	2,00,00			
Supplementary	84,00	2,84,00	1,84,00	(-) 1,00,00
Amount surrendered during the year (March 2022)				1,00,00

GRANT NO. 55- POWER

(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head				
2045 - Other Taxes and Duties on Commodities and Services				
2801 - Power				
Original	6,20,22,14			
Supplementary	13,30,70	6,33,52,84	6,33,27,27	(-) 25,57
Amount surrendered during the year (March 2022)				23,36
Capital				
Major Head:				
4552 - Capital Outlay on North Eastern Areas				
4801 - Capital Outlay on Power Projects				
Original	15,70,00			
Supplementary	82,48,99	98,18,99	85,13,99	(-) 13,05,00
Amount surrendered during the year (March 2022)				2,70
Revenue				

Notes and Comments:

55.1.1 In view of savings of ₹25.57 lakh, surrender of ₹23.36 lakh was inadequate.

GRANT NO. 55- POWER – Contd.
(All Voted)

55.1.2 Savings occurred under:

Serial number	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 2801 - Power					
	01 – Hydel Generation				
	001 – Direction and Administration				
	01 – Generation and Transmission				
	O.	1,944.00			
	S.	…			
	R.	(-) 21.66	1,922.34	1,921.84	(-) 0.50
(ii) 2801 - Power					
	05 – Transmission and Distribution				
	001 – Direction and Administration				
	01 – Direction and Transmission				
	O.	1,055.71			
	S.	…			
	R.	679.79	1,735.50	1,735.00	(-) 0.50
(iii) 2801 - Power					
	05 – Transmission and Distribution				
	001 – Direction and Administration				
	02 – Direction, Distribution and Revenue				
	O.	1,014.13			
	S.	…			
	R.	(-) 816.05	198.08	197.58	(-) 0.50
(iv) 2801 - Power					
	05 – Transmission and Distribution				
	001 – Direction and Administration				
	03 – Transmission and Execution				
	O.	1,395.59			
	S.	…			
	R.	(-) 21.56	1,374.03	1,373.83	(-) 0.20

Reasons for savings at serial number (i) to (iv) have not been intimated (July 2022).

GRANT NO. 55- POWER – Contd.

(All Voted)

Serial number	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(v) 2801 - Power					
05 – Transmission and Distribution					
001 – Direction and Administration					
04 –Distribution and Revenue Execution					
	O.	9,162.84			
	S.	…			
	R.	(-) 239.80	8,923.04	8,922.53	(-) 0.51

Savings was due non-payment of wages of worked charged employees .

Capital

Notes and Comments:

55.1.3 In view of savings of ₹1,305.00 lakh, surrender of ₹2.70 lakh was inadequate.

55.1.4 Savings occurred under:

(1) 4801 – Capital Outlay on Power Projects					
06 –Rural Electrification					
800 –Other Expenditure					
01 –Rural Electrification Scheme					
	O.	520.00			
	S.	785.00			
	R.	(-) 2.70	1,302.30	…	(-) 1,302.30

The Department stated that the proposed amount of original appropriation for REC loan was ₹520.00 lakh, however, the actual amount received from REC was ₹517.30 lakh resulting in savings of ₹2.70 lakh.

On the contrary, the entire budget provision of ₹1,302.30 lakh was not utilized nor surrendered under the scheme, which is injudicious and indicates casual approach of the Department towards financial management.

GRANT NO. 55- POWER – Concld.
(All Voted)

55.1.5 Suspense Transaction : The grant includes ₹0.00 lakh (Net Dr.) under Suspense. The nature of suspense transaction has been explained in note Grant No.58.

An analysis of transaction under "Suspense" during the year together with their opening balances are given below :

Head	Opening Balance	Debit	Credit	Closing Balance
	Debit (+) Credit (-)	(₹ in lakh)		Debit (+) Credit (-)
1. Stock	(+) 1,740.91	…	…	(+) 1,740.91
2. Purchase	(-) 728.53	…	…	(-) 728.53
3. Miscellaneous Works Advance	(+) 982.91	…	…	(+) 982.91
4. Workshops	(-) 12.47	…	…	(-) 12.47
Total :	(+) 1,982.82	…	…	(+) 1,982.82

55.1.5 Budget provision was not created against 799 - Suspense (Net) on the analogy that all debit to suspense during the financial year have to be cleared during the year itself by affording contra credit. The same was not followed and led to a Debit balance of ₹1,982.82 lakh at the end of the year.

GRANT NO. 56- ROAD TRANSPORT

(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
3053 - Civil Aviation				
3055 - Road Transport				
Voted:				
Original	88,69,22			
Supplementary	…	88,69,22	87,65,50	(-) 1,03,72
Amount surrendered during the year (March 2022)				1,02,21
Capital				
Major Head:				
4552 - Capital Outlay on North Eastern Areas				
5053 – Capital Outlay on Civil Aviation				
5055 – Capital Outlay on Road Transport				
Voted:				
Original	21,25,92			
Supplementary	…	21,25,92	19,98,21	(-) 1,27,71
Amount surrendered during the year (March 2022)				1,27,71

GRANT NO. 56- ROAD TRANSPORT – Concld.

(All Voted)

Revenue

Notes and Comments:

56.1.2 In view of savings of ₹103.72 lakh, surrender of ₹102.21 lakh was inadequate.

56.1.3 Savings occurred under:

Serial number	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i)	3055 –Road Transport				
	800 – Other Expenditure				
	02 – Operation				
	O.	2,285.56			
	S.	…			
	R.	122.91	2,408.47	2,407.97	(-) 0.50

Reasons for savings have not been intimated (July 2022).

(ii)	3055 –Road Transport				
	800 – Other Expenditure				
	03 – Workshops				
	O.	2,359.30			
	S.	…			
	R.	(-) 320.89	2,038.41	2,037.41	(-) 1.00

Surrender of provision by ₹320.89 lakh was due to less expenditure than anticipated.

Reasons for savings have not been intimated (July 2022).

GRANT NO. 57- HOUSING LOANS

(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2075 – Miscellaneous General Services				
Original	0,01			
Supplementary	…	0,01	…	(-) 0,01
Amount surrendered during the year (March 2022)				0,01
Capital:				
Major Head:				
7610 - Loans to Government Servants, *etc.*				
Original	21,52			
Supplementary	…	21,52	…	(-) 21,52
Amount surrendered during the year (March 2022)				21,52

GRANT NO. 58- ROADS AND BRIDGES

(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue:				
Major Head:				
3054 - Roads and Bridges				
Original	3,59,98,83			
Supplementary	…	3,59,98,83	3,21,84,51	(-) 38,14,32
Amount surrendered during the year (March 2022)				36,34,31
Capital				
Major Head:				
4552 - Capital Outlay on Northern Eastern Areas				
5054 - Capital Outlay on Roads and Bridges				
Original	1,71,98,00			
Supplementary	5,51,74,14	7,23,72,14	3,79,18,20	(-) 3,44,53,94
Amount surrendered during the year (March 2022)				1,85,79,42

Revenue

Notes and Comments:

58.1.1 In view of savings of ₹3,814.32 lakh, surrender of ₹3,634.31 lakh was inadequate.

GRANT NO. 58- ROADS AND BRIDGES-Contd.

(All Voted)

58.1.2 Savings occurred under:

Serial number	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i)	3054 –Roads & Bridges				
	03 – State Highways				
	103 – Maintenance & Repairs				
	01 – Workcharge Establishment				
	O.	3,605.08			
	S.	…			
	R.	(-) 2,395.40	1,209.68	1,029.68	(-) 180.00

The Department stated that the savings was due non-payment of wages *etc*. under work charged employees on account of non-verification and non-linking with Aadhaar number.

Capital

Notes and Comments:

58.1.3 In view of savings of ₹34,453.94 lakh, surrender of ₹18,579.42 lakh was inadequate.

58.1.4 Savings occurred under:

Serial number	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i)	5054 –Capital Outlay on Roads & Bridges				
	04 – District and Other Roads				
	337 –Road Works				
	01 –PMGSY				
	O.	8,998.00			
	S.	22,688.99			
	R.	(-) 12,613.10	19,073.89	10,971.64	(-) 81,02.25

Despite withdrawal of ₹12,613.10 lakh due to less sanction from Government, there was a final savings of ₹8,102.25 lakh which indicates casual approach of the Department toward financial management.

Reasons for savings have not been intimated (July 2022).

GRANT NO. 58- ROADS AND BRIDGES-Contd.
(All Voted)

Serial number	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(ii)	5054 –Capital Outlay on Roads & Bridges				
	04 – District and Other Roads				
	337 –Road Works				
	02 –Major District Roads				
	O.	3,500.00			
	S.	23,127.88			
	R.	(-) 9,950.00	16,677.88	8,905.62	(-) 7,772.26

Out of the total budget provision, withdrawal of ₹9,950.00 lakh by re-appropriation proved excessive. The Department stated that the provision for special assistance to States could not be fully utilized due to receipt of fund at the fag end of the financial year.

The final savings was not surrendered during the year which indicates casual approach of the Department toward the financial management.

GRANT NO. 58- ROADS AND BRIDGES – Concld.
(All Voted)

58.1.5. **Suspense Transaction**:- The grant (Revenue Section) includes ₹0.00 lakh (Net Dr.) utilised under the Head "Suspense" although no provision was made in the grant.

The Minor Head 'Suspense' accommodates receipts and disbursement in the nature of interim transactions for which further payments or adjustments of value are necessary before receipts and disbursement can be finally accounted for. Accordingly, transactions under these heads are carried forward from year to year. The Suspense Head has three Sub-divisions *viz.,* (1) Stock (2) Miscellaneous Works Advances and (3) Workshop Suspense.

The nature of transaction under each of these Sub-divisions are explained below:-

Head	Opening Balance	Debit	Credit	Closing Balance
	Debit (+) Credit (-)	(₹ in lakh)		Debit (+) Credit (-)
1. Stock	(+) 2,759.50	…	…	(+) 2,759.50
2. Purchase	(-) 387.58	…	…	(-) 387.58
3. Miscellaneous Works Advance	(+) 1,064.73	…	…	(+) 1,064.73
4. Workshops	(-) 154.71	…	…	(-) 154.71
Total :	(+) 32,81.94	…	…	(+)32,81.94

(i) **Stock** - This Head is debited with a value of materials acquired not for any particular work, but for the general use of the divisions. It is credited with value of materials issued for use on works or sold or transferred to other divisions. The Sub-division will, therefore, show a plus balance (debit) indicating the book value of materials held in stock plus unadjusted charges connected with manufacture of materials, if any.

(ii) **Miscellaneous works Advances** - This sub-division comprises debit for the value of stocks sold or credit, expenditure incurred on deposit works in excess of deposits received, loss of cash or stores not written off and sums recoverable from Government servants *etc.* A debit balance, thus represents recoverable amounts.

(iii) **Workshop Suspense** - This sub-head is debited with all charges on jobs or other operation in departmental workshops. On the completion of a job the charges concerning that job, debited to the sub-head are cleared by recovery or transfer to the final head concerned. Debit balance under this head, thus represents charges on unfinished jobs/operations or the expenditure on jobs *etc.*, not recovered or adjusted.

58.1.6 Budget provision was not created against 799 - Suspense (Net) on the analogy that all debit to suspense during the financial year have to be cleared during the year itself by affording contra credit. The same was not followed and led to a Debit balance of ₹3,281.94 lakh at the end of the year.

GRANT NO. 59- WATER RESOURCES
(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2702 - Minor Irrigation				
Original	37,64,49			
Supplementary	…	37,64,49	32,99,90	(-) 4,64,59
Amount surrendered during the year (March 2022)				4,64,59
Capital				
Major Head:				
4059 - Capital Outlay on Public Works				
4552 - Capital Outlay on North Eastern Areas				
4701 - Capital Outlay on Major and Medium Irrigation				
4702 - Capital Outlay on Minor Irrigation				
4705 - Capital Outlay on Command Area Development				
Original	1,83,49,70			
Supplementary	…	1,83,49,70	47,81,61	(-) 1,35,68,09
Amount surrendered during the year (March 2022)				1,35,68,09

GRANT NO. 60- WATER SUPPLY

(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2215 - Water Supply and Sanitation				
Original	1,09,28,34			
Supplementary	5,68,67	1,14,97,01	1,14,49,46	(-) 47,55
Amount surrendered during the year (March 2022)				47,55
Capital				
Major Head:				
4059 - Capital Outlay on Capital Works				
4215 - Capital Outlay on water Supply and Sanitation				
Original	1,62,60,43			
Supplementary	54,34,70	2,16,95,13	2,16,95,13	…
Amount surrendered during the year (March 2022)				…

GRANT NO. 60- WATER SUPPLY-Concld.
(All Voted)

Notes and Comments

60.1.1. **Suspense Transaction:** The grant includes ₹0.00 lakh (Net Dr.) under Suspense. The nature of suspense transaction has been explained in note under Grant No.58.

An analysis of transactions under "Suspense" during the year together with their opening balances are given below:

Head	Opening Balance	Debit	Credit	Closing Balance
	Debit (+) Credit (-)	(₹ in lakh)		Debit (+) Credit (-)
1. Stock	(+) 3,991.20	…	…	(+) 3,991.20
2. Purchase	(+) 1,956.13	…	…	(+) 1,956.13
3. Miscellaneous Works Advance	(+) 164.42	…	…	(+) 164.42
4. Workshop	…	…	…	…
Total :	(+) 6,111.75	…	…	(+) 6,111.75

60.1.2. Budget provision was not created against 799 - Suspense (Net) on the analogy that all debit to suspense during the financial year have to be cleared during the year itself by affording contra credit. The same was not followed and led to a Debit balance of ₹6,111.75 lakh during the year.

60.1.3. Disclosure of unspent amount lying in the DDO's Bank Account

(₹ in lakh)

Sl. No.	**Name of DDO**	**Grant No**	**Major Head**	**Amount Transferred During 2021-22**	**Amount spent out of total amount transferred during 2021-22**	**Unspent amount as on 31st March, 2022**
1	Executive Engineer, PHED, Mon	60	4059 4215	635.47	634.89	0.58

GRANT NO. 61- SPECIAL DEVELOPMENT PROGRAMME

(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2575 - Other Special Areas Programmes				
Voted:				
Original	…			
Supplementary	10,00,00	10,00,00	10,00,00	…
Amount surrendered during the year (March 2022)				…
Capital				
Major Head:				
4575 – Capital Outlay on Other Special Areas Programmes				
Voted:				
Original	9,00,00			
Supplementary	…	9,00,00	9,00,00	…
Amount surrendered during the year (March 2022)				…

GRANT NO. 62- CIVIL ADMINISTRATION WORKS

(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2059 - Public Works				
Voted:				
Original	10,06,80			
Supplementary	…	10,06,80	9,17,68	(-) 89,12
Amount surrendered during the year (March 2022)				89,12
Capital				
Major Head:				
4059 - Capital Outlay on Public Works				
4216 - Capital Outlay on Housing				
Voted:				
Original	15,30,24			
Supplementary	1,15,10	16,45,34	16,45,34	…
Amount surrendered during the year (March 2022)				…

GRANT NO. 63- SCIENCE, TECHNOLOGY, ECOLOGY AND ENVIRONMENT

(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
3425 - Other Scientific Research				
Original	5,26,66			
Supplementary	22,82	5,49,48	5,35,94	(-) 13,54
Amount surrendered during the year (March 2022)				13,54

GRANT NO. 64- HOUSING

(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2059 - Public Works				
2216 - Housing				
Original	1,54,17,45			
Supplementary	…	1,54,17,45	1,44,44,69	(-) 9,72,76
Amount surrendered during the year (March 2022)				9,72,76
Capital				
Major Head:				
4059 - Capital Outlay on Public Works				
4216 - Capital Outlay on Housing				
4552 - Capital Outlay on North Eastern Areas				
Original	22,41,41			
Supplementary	7,19,53	29,60,94	25,60,92	(-) 4,00,02
Amount surrendered during the year (March 2022)				4,00,02

GRANT NO. 65- STATE COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING

(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2202 - General Education				
Original	32,11,57			
Supplementary	2,90,91	35,02,48	35,02,49	(+) 0,01
Amount surrendered during the year (March 2022)				…
Capital				
Major Head:				
4202 - Capital Outlay on Education, Sports, Art and Culture				
Original	16,00,00			
Supplementary	…	16,00,00	8,76,43	(-) 7,23,57
Amount surrendered during the year (March 2022)				7,23,57

Revenue

Notes and Comments:

65.1.1 The expenditure of ₹3,502.49 lakh exceeded the grant by ₹0.01 lakh. Excess requires regularization.

GRANT NO. 65- STATE COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING-Concld.
(All Voted)

Serial number	Head	Total Grant	Actual Expenditure (₹ in lakh)		Excess (+) Savings (-)
65.1.2	Excess occurred under:				
(i)	2202 – General Education				
	02 – Secondary Education				
	004 – Research and Training				
	01 – State Council of Educational Research & Training				
	O.	934.82			
	S.	114.29			
	R.	(-) 8.75	1,040.36	1,040.37	(+) 0.01

Reasons for excess have not been intimated (July 2022).

65.1.3 Disclosure of unspent amount lying in the DDO's Bank Account

(₹ in lakh)

Sl. No.	Name of DDO	Grant No	Major Head	Amount Transferred During 2021-22	Amount spent out of total amount transferred during 2021-22	Unspent amount as on 31st March, 2022
1	Joint Director, SCERT	65	2202	1,022.25	872.33	149.92
			4202	896.43	776.43	120.00

GRANT NO. 66- SERICULTURE

(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head				
2552 - North Eastern Areas				
2851- Village and Small Industries				
Original	19,14,74			
Supplementary	2,53,51	21,68,25	21,57,92	(-) 10,33
Amount surrendered during the year (March 2022)				10,33
Capital				
Major Head				
4851 - Capital Outlay on Village and Small Industries				
4216 - Capital Outlay on Housing				
Original	1,77,84			
Supplementary	…	1,77,84	1,77,84	…
Amount surrendered during the year (March 2022)				…

66.1.1 Disclosure of unspent amount lying in the DDO's Bank Account

(₹ in lakh)

Sl. No.	Name of DDO	Grant No	Major Head	Amount Transferred During 2021-22	Amount spent out of total amount transferred during 2021-22	Unspent amount as on 31st March, 2022
1	Director, Sericulture	66	2851	561.32	256.38	304.94

GRANT NO. 67- HOME GUARDS

(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2070 - Other Administrative Services				
2245 - Relief on Account of National Calamities				
Original	37,00,70			
Supplementary	51,18	37,51,88	36,14,45	(-) 1,37,43
Amount surrendered during the year (March 2022)				1,37,43
Capital				
Major Head:				
4059- Capital Outlay on Public Works:				
Original	1,78,48			
Supplementary	…	1,78,48	1,78,48	…
Amount surrendered during the year (March 2022)				…

GRANT NO. 68- POLICE ENGINEERING PROJECT

(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2055 - Police				
Original	21,81,03			
Supplementary	…	21,81,03	21,64,78	(-) 16,25
Amount surrendered during the year (March 2022)				16,25
Capital				
Major Head:				
4055 - Capital Outlay on Police				
Original	10,52,50			
Supplementary	61,50,03	72,02,53	72,02,53	…
Amount surrendered during the year (March 2022)				…

GRANT NO. 69- FIRE AND EMERGENCY SERVICES

(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2070 - Other Administrative Service				
Original	39,36,16			
Supplementary	…	39,36,16	38,61,52	(-) 74,64
Amount surrendered during the year (March 2022)				74,44
Capital				
Major Head:				
4059 - Capital Outlay on Public works				
4552 - Capital Outlay on North Eastern Areas				
Original	3,00,00			
Supplementary	89,00	3,89,00	3,89,00	…
Amount surrendered during the year (March 2022)				…

GRANT NO. 70- HORTICULTURE

(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2401 - Crop Husbandry				
2415 - Agricultural Research and Education				
2552 - North Eastern Areas				
Original	93,48,26			
Supplementary	…	93,48,26	65,31,34	(-) 28,16,92
Amount surrendered during the year (March 2022)				28,16,94
Capital				
Major Head:				
4401 - Capital Outlay on Crop Husbandry				
Original	2,00,00			
Supplementary	1,15,50	3,15,50	3,15,50	…
Amount surrendered during the year (March 2022)				…

GRANT NO. 70- HORTICULTURE- Concld.

(All Voted)

Revenue

Notes and Comments:

70.1.1 In view of savings of ₹2,816.92 lakh, surrender of ₹2,816.94 lakh was injudicious and led to an ultimate excess of ₹0.02 lakh. Excess requires regularization.

70.1.2 Excess occurred under:

Serial number	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i)	2401 – Crop Husbandry				
	001 – Direction and Administration				
	02 – Subordinate Establishment				
	O.	786.52			
	S.	…			
	R.	119.22	905.74	905.76	(+) 0.02

Reasons for excess have not been intimated (July 2022).

GRANT No. 71- PARLIAMENTARY AFFAIRS

(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2014 - Administration of Justice				
Original	1,54,00			
Supplementary	…	1,54,00	1,54,00	…
Amount surrendered during the year (March 2022)				…

GRANT NO. 72- LAND RESOURCES DEVELOPMENT
(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Heads:				
2501 - Special Programmes for Rural Development				
2552 - North Eastern Areas				
Original	88,38,31			
Supplementary	…	88,38,31	20,96,71	(-) 67,41,60
Amount surrendered during the year (March 2022)				67,39,09
Revenue				

Notes and Comments:

72.1.1 In view of savings of ₹6,741.60 lakh, surrender of ₹6,739.09 lakh was inadequate.

72.1.3 Savings occurred under:

Serial number	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i)	2501- Special Programmes for Rural Development			
	05 - Waste Land Development			
	101 - National Waste Land Development Programme			
	01 – Direction			
	O. 1,064.58			
	S. …			
	R. (-) 19.09	1,045.49	1,042.98	(-) 2.51

The Department vide dated July 2022, stated that the savings was due to non drawal of leave encashment.

GRANT NO. 72- LAND RESOURCES DEVELOPMENT-Concld.
(All Voted)

72.1.4. Disclosure of unspent amount lying in the DDO's Bank Account

(₹ in lakh)

Sl. No.	**Name of DDO**	**Grant No**	**Major Head**	**Amount Transferred During 2021-22**	**Amount spent out of total amount transferred during 2021-22**	**Unspent amount as on 31st March, 2022**
1	Joint Director, Land Resources	72	2501	350.00	294.00	56.00

GRANT NO. 73- STATE INSTITUTE OF RURAL DEVELOPMENT

(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2515 - Other Rural Development Programmes				
Original	6,12,14			
Supplementary	…	6,12,14	6,03,49	(-) 8,65
Amount surrendered during the year (March 2022)				8,65
Capital:				
Major Head				
4059 - Capital Outlay on Public Works				
Original	1,40,00			
Supplementary	2,00,00	3,40,00	1,40,00	(-) 2,00,00
Amount surrendered during the year (March 2022)				…
Capital				

Notes and Comments:

73.1.1 As the overall expenditure of ₹140.00 lakh against the original appropriation of ₹140.00 lakh was adequate, supplementary provision of ₹200.00 lakh obtained in March 2020 injudicious and proved totally unnecessary.

73.1.2 No part of savings of ₹200.00 lakh was surrendered during the year.

GRANT NO. 73- STATE INSTITUTE OF RURAL DEVELOPMENT-Concld.
(All Voted)

73.1.2 Savings occurred under:

Serial number	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i)	4059 – Capital Outlay on Public Works				
	80 –General				
	051 – Construction				
	02 – Nagaland House				
	O.	…			
	S.	200.00			
	R.	…	200.00	…	(-) 200.00

The Supplementary grants obtained during the year was injudicious due to non-execution of Construction under Non-Functional Buildings and it indicates casual approach of the Department towards financial management.

Reasons for savings have not been intimated (July 2022).

GRANT NO. 74– MECHANICAL ENGINEERING

(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2059 - Public Works				
Original	51,87,48			
Supplementary	…	51,87,48	50,81,99	(-) 1,05,49
Amount surrendered during the year (March 2022)				1,00,40
Capital				
Major Head:				
5054 - Capital Outlay on Road and Bridges				
Original	4,50,00			
Supplementary	…	4,50,00	4,50,00	…
Amount surrendered during the year (March 2022)				…

Revenue

Notes and Comments:

74.1.1 In view of savings of ₹105.49 lakh, surrender of ₹100.40 lakh was inadequate.

GRANT NO. 74– MECHANICAL ENGINEERING-Concld.
(All Voted)

74.1.2 Savings occurred under:

Serial number	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i)	2059 –Public Works				
	80 – General				
	001 – Direction and Administration				
	02 –Execution				
	O.	1,665.31			
	S.	…			
	R.	(-) 1,633.33	31.98	31.96	(-) 0.02

Reasons for savings have not been intimated (July 2022).

(ii)	2059 –Public Works				
	80 – General				
	001 – Direction and Administration				
	03 – Chief Architect				
	O.	2,070.90			
	S.	…			
	R.	1,674.11	3,745.01	3,739.94	(-) 5.07

The savings occurred due to pro rata cut as austerity measures under travel expenses, office expenses *etc*.

GRANT NO. 75- SERVICING OF DEBT
(All Charged)

		Total Appropriation	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2048 - Appropriation for reduction or avoidance of Debt				
2049 - Interest Payment				
Original	*10,61,36,86*			
Supplementary	*…*	*10,61,36,86*	*9,32,08,99*	*(-) 1,29,27,87*
Amount surrendered during the year (March 2022)				*1,29,27,88*
Capital				
Major Head:				
6003 - Internal Debt of the State Government				
6004 - Loans and advances from the Central Government				
Original	*67,58,46,00*			
Supplementary	*14,05,84,88*	*81,64,30,88*	*79,50,16,44*	*(-) 2,14,14,44*
Amount surrendered during the year (March 2022)				*2,14,14,43*

GRANT NO. 76- WOMEN WELFARE

(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2235 - Social Security and Welfare				
Original	10,53,52			
Supplementary	43,74	10,97,26	10,84,59	(-) 12,67
Amount surrendered during the year (March 2022)				12,66

GRANT NO. 77- DEVELOPMENT OF UNDERDEVELOPED AREAS

(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head				
2575 - Other Special Areas Programmes				
Original	22,81,26			
Supplementary	…	22,81,26	16,96,15	(-) 5,85,11
Amount surrendered during the year (March 2022)				5,85,10
Capital				
Major Head				
4575 - Capital Outlay on other Special Areas Programmes				
Original	38,31,89			
Supplementary	…	38,31,89	27,82,95	(-) 10,48,94
Amount surrendered during the year (March 2022)				10,48,94

GRANT NO. 78- TECHNICAL EDUCATION

(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2203- Technical Education				
Original	25,14,73			
Supplementary	…	25,14,73	23,57,03	(-) 1,57,70
Amount surrendered during the year (March 2022)				1,57,70
Capital				
Major Head:				
4202 - Capital Outlay on Education, Sports, Arts and Culture				
Original	14,50,00			
Supplementary	…	14,50,00	13,24,00	(-) 1,26,00
Amount surrendered during the year (March 2022)				1,26,00

GRANT NO. 79- BORDER AFFAIRS

(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2053 - District Administration				
Original	2,99,86			
Supplementary	…	2,99,86	2,79,59	(-) 20,27
Amount surrendered during the year (March 2022)				20,27
Capital:				
Major Head:				
5054 - Capital Outlay on Roads and Bridges				
Original	2,00,00			
Supplementary	…	2,00,00	2,00,00	…
Amount surrendered during the year (March 2022)				…

GRANT NO. 80- STATE INFORMATION COMMISSION
(Voted/Charged)

		Total Appropriation	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head				
2075 - Miscellaneous General Services				
Voted :				
Original	24,00			
Supplementary	…	24,00	24,00	…
Amount surrendered during the year (March 2022)				…
2075 - Miscellaneous General Services				
Charged :				
Original	*2,09,22*			
Supplementary	*27,48*	*2,36,70*	*2,3,40*	*(-) 1,30*
Amount surrendered during the year (March 2022)				*1,30*

GRANT NO. 81- INFORMATION TECHNOLOGY AND COMMUNICATION

(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
3425 - Other Scientific Research				
Original	5,18,59			
Supplementary	7,81,03	12,99,62	12,99,38	(-) 0,24
Amount surrendered during the year (March 2022)				0,23
Capital				
Major Head:				
4059 - Capital Outlay on Public Works				
Original	1,00,00			
Supplementary	…	1,00,00	1,00,00	…
Amount surrendered during the year (March 2022)				…

GRANT NO. 82- NEW AND RENEWABLE ENERGY

(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2810 - Non-Conventional Sources of Energy				
Original	5,50,27			
Supplementary	…	5,50,27	5,25,80	(-) 24,47
Amount surrendered during the year (March 2022)				24,47
Capital				
Major Head				
4059 - Capital Outlay on Public Works				
4552 - Capital Outlay on North Eastern Areas				
4801 - Capital Outlay on Power Projects				
4810 - Capital Outlay on Non-Conventional Sources of Energy				
Original	3,50,00			
Supplementary	26,82,25	30,32,25	30,32,25	…
Amount surrendered during the year (March 2022)				…

APPENDIX

Statement showing grant wise details of recoveries adjusted in reduction of expenditure during the year 2021-22.

(Referred to in the Summary of Appropriation Accounts at page XVIII)

(₹ in thousand)

Number and Name of Grant	Budget Estimate		Actual		Actual compared with Estimate	
					More (+)	Less (-)
	Revenue	Capital	Revenue	Capital	Revenue	Capital
31 – School Education	…	…	31,05	…	(+) 31,05	…
35 – Medical, Public Health and Family Welfare	…	…	77,54	…	(+) 77,54	…
58 – Roads & Bridges	…	…	22,19,79	…	(+) 22,19,79	…
62 – Civil Administration Works	…	…	56,50	…	(+) 56,50	…
64 – Housing	…	…	2,16,05	…	(+) 2,16,05	…
68 – Police Engineering Project	…	…	1,13,54	…	(+) 1,13,54	…
Total	**…**	**…**	**27,14,47**	**…**	**(+) 27,14,47**	**…**

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