



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

Appropriation Accounts 2023-24



Government of Nagaland

APPROPRIATION ACCOUNTS

2023-2024

GOVERNMENT OF NAGALAND

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INTRODUCTORY TO APPROPRIATION ACCOUNTS

This compilation containing the Appropriation Accounts of the Government of Nagaland for the year 2023-2024 presents the accounts of sums expended in the year ended 31 March 2024 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*.

NOTE:

The Nagaland Appropriation (No.1) Act, 2022 (Act No.2 of 2022) and The Nagaland Appropriation (No.2) Act, 2022 (Act No.3 of 2022) have been adopted by the Government of Nagaland 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	<i>Charged</i>	1,68,26	...	1,67,77	...	0.49	...	...	...
	Voted	37,64,32	11,48,95	37,14,28	11,48,95	50,04	...	...	...
2. Head of State	<i>Charged</i>	10,14,54	...	10,10,68	...	3,86	...	...	...
	Voted	...	...	...	...	...	...	...	...
3. Council of Ministers	<i>Charged</i>	...	...	...	...	...	...	...	...
	Voted	16,47,55	...	16,38,26	...	9,29	...	...	...
4. Administration of Justice	<i>Charged</i>	12,48,89	...	12,39,76	...	9.13	...	...	...
	Voted	39,66,79	41,80,53	38,93,31	94,44,53	73,48	...	...	52,64,00 (52,64,00,000)
5. Election	<i>Charged</i>	...	...	...	...	...	...	...	...
	Voted	49,22,22	90,12	48,25,42	90,12	96,80	...	...	...
6. Land Revenue	<i>Charged</i>	...	...	...	...	...	...	...	...
	Voted	1,21,38	...	1,02,30	...	19,08	...	...	...
7. State Excise	<i>Charged</i>	...	...	...	...	...	...	...	...
	Voted	29,47,25	1,32,42	25,30,54	1,32,42	4,16,71	...	...	...
8. Sales Tax	<i>Charged</i>	...	...	...	...	...	...	...	...
	Voted	22,41,26	4,91,54	21,91,52	2,91,54	49,74	2,00,00	...	...
9. Taxes on Vehicles	<i>Charged</i>	...	...	...	...	...	...	...	...
	Voted	18,20,87	3,00,00	17,26,20	3,00,00	94,67	...	...	...
10. Public Service commission	<i>Charged</i>	10,11,23	...	9,79,86	...	31,37	...	...	...
	Voted	...	...	...	...	...	...	...	...
11. District Administration	<i>Charged</i>	...	...	...	...	...	...	...	...
	Voted	2,13,00,29	...	1,90,68,94	...	22,31,35	...	...	...
12. Treasuries and Accounts Administration	<i>Charged</i>	...	...	...	...	...	...	...	...
	Voted	66,47,36	1,36,74	48,36,72	1,36,74	18,10,64	...	...	...

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)								
13. Village Guards	<i>Charged</i>	...	...	...	...	...	...	...
	Voted	52,79,13	2,75,00	51,49,41	2,75,00	1,29,72	...	...
14. Jails	<i>Charged</i>	...	...	...	...	...	...	...
	Voted	65,21,77	5,00,00	60,64,79	5,00,00	4,56,98	...	...
15. Lokayukta	<i>Charged</i>	12,37,27	...	12,36,90	...	0.37	...	...
	Voted	...	...	...	...	...	...	...
16. State Guest Houses	<i>Charged</i>	...	...	...	...	...	...	...
	Voted	23,79,32	24,22,76	22,98,20	24,22,76	81,12	...	...
17. State Lotteries	<i>Charged</i>	...	...	...	...	...	...	...
	Voted	3,88,86	...	3,73,22	...	15,64	...	...
18. Pensions and other Retirement Benefits	<i>Charged</i>	...	...	...	...	...	...	...
	Voted	31,91,86,18	...	31,02,32,11	...	89,54,07	...	...
19. Rajya Sainik Board	<i>Charged</i>	...	...	...	...	...	...	...
	Voted	4,77,10	...	4,58,63	...	18,47	...	...
20. Relief, Rehabilitation etc.	<i>Charged</i>	...	...	...	...	...	...	...
	Voted	1,73,00	...	1,14,35	...	58,65	...	...
21. Relief of Distress caused by Natural Calamities	<i>Charged</i>	...	...	...	...	...	...	...
	Voted	1,41,20,00	2,00,00	72,19,14	2,00,00	69,00,86	...	...
22. Civil Supplies	<i>Charged</i>	...	...	...	...	...	...	...
	Voted	99,29,33	3,00,00	97,86,28	3,00,00	1,43,05	...	...
23. Loans to Government Servants	<i>Charged</i>	...	...	...	...	...	...	...
	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	<i>Charged</i>	...	...	...	...	...	...	...	...
	Voted	10,00	...	10,00	...	...	...	...	...
25. Land Records and Survey	<i>Charged</i>	...	...	...	...	...	...	...	...
	Voted	29,10,68	1,00,00	27,62,37	1,00,00	1,48,31	...	...	...
26. Civil Secretariat	<i>Charged</i>	...	...	...	...	...	...	...	...
	Voted	3,07,84,62	1,78,98,22	2,92,48,93	1,28,68,38	15,35,69	50,29,84	...	...
27. Planning Machinery	<i>Charged</i>	...	...	...	...	...	...	...	...
	Voted	69,32,03	3,53,93,66	47,12,36	1,59,93,03	22,19,67	1,94,00,63	...	...
28. Civil Police	<i>Charged</i>	...	...	...	...	...	...	...	...
	Voted	18,21,55,15	...	17,54,01,84	...	67,53,31	...	...	...
29. Stationery and Printing	<i>Charged</i>	...	...	...	...	...	...	...	...
	Voted	32,53,93	2,50,00	32,43,29	2,50,00	10,64	...	...	...
30. Administrative Training Institute	<i>Charged</i>	...	...	...	...	...	...	...	...
	Voted	8,45,07	1,25,00	7,27,69	1,25,00	1,17,38	...	...	...
31. School Education	<i>Charged</i>	...	...	...	...	...	...	...	...
	Voted	20,46,28,40	1,93,58,69	18,84,00,61	89,37,09	1,62,27,79	1,04,21,60	...	...
32. Higher Education	<i>Charged</i>	...	...	...	...	...	...	...	...
	Voted	2,14,12,93	1,22,33,07	1,87,82,39	30,88,76	26,30,54	91,44,31	...	...
33. Youth Resources and Sports	<i>Charged</i>	...	...	...	...	...	...	...	...
	Voted	72,03,29	83,09,00	71,70,92	1,08,09,00	32,37	...	...	25,00,00 (25,00,00,000)
34. Art and Culture and Gazetteers	<i>Charged</i>	...	...	...	...	...	...	...	...
	Voted	27,66,05	27,75,00	25,96,24	14,50,01	1,69,81	13,24,99	...	...
35. Medical, Public Health and Family Welfare	<i>Charged</i>	...	...	...	...	...	...	...	...
	Voted	9,15,49,36	81,17,38	8,15,19,06	63,19,38	1,00,30,30	17,98,00	...	...

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)								
36. Urban Development	<i>Charged</i>	...	...	...	...	...	...	...
	Voted	37,45,87	3,32,61,03	53,67,71	2,98,14,23	...	34,46,80	16,21,84 (16,21,83,745)
37. Municipal Administration	<i>Charged</i>	...	...	...	...	...	...	...
	Voted	89,58,45	2,14,15,19	29,68,20	2,74,70,32	59,90,25	...	60,55,13 (60,55,13,095)
38. Information and Public Relations	<i>Charged</i>	...	...	...	...	...	...	...
	Voted	43,68,98	3,10,00	43,30,38	3,10,00	38,60	...	...
39. Tourism	<i>Charged</i>	...	...	...	...	...	...	...
	Voted	21,31,06	12,18,17	21,24,96	13,88,72	6,10	...	1,70,55 (1,70,55,000)
40. Employment and Craftsmen Training	<i>Charged</i>	...	...	...	...	...	...	...
	Voted	62,79,13	1,39,73	33,04,70	1,39,73	29,74,43	...	...
41. Labour	<i>Charged</i>	...	...	...	...	...	...	...
	Voted	11,98,93	2,80,50	11,84,27	1,95,50	14,66	85,00	...
42. Rural Development	<i>Charged</i>	...	...	...	...	...	...	...
	Voted	15,72,34,69	24,84,45	10,05,50,02	30,44,45	5,66,84,67	...	5,60,00 (5,59,99,500)
43. Social Security and Welfare	<i>Charged</i>	...	...	...	...	...	...	...
	Voted	5,05,09,58	8,60,83	4,67,26,69	5,54,67	37,82,89	3,06,16	...
44. Evaluation	<i>Charged</i>	...	...	...	...	...	...	...
	Voted	11,12,46	1,70,00	10,50,29	1,70,00	62,17	...	...
45. Co-operation	<i>Charged</i>	...	...	...	...	...	...	...
	Voted	26,46,57	60,00	26,34,45	9,46,16	12,12	...	8,86,16 (8,86,16,000)
46. Statistics	<i>Charged</i>	...	...	...	...	...	...	...
	Voted	49,05,55	2,00,49	47,31,80	2,00,49	1,73,75	...	...

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)									
47. Legal Metrology and Consumer Protection	<i>Charged</i>	...	...	...	...	...	...	...	...
	Voted	12,85,68	50,00	11,69,73	1,50,00	1,15,95	...	...	1,00,00 (1,00,00,000)
48. Agriculture	<i>Charged</i>	...	...	...	...	...	...	...	...
	Voted	4,62,69,32	17,36,09	3,83,82,43	17,36,09	78,86,89	...	...	...
49. Soil and Water Conservation	<i>Charged</i>	...	...	...	...	...	...	...	...
	Voted	73,65,19	22,04,45	69,25,66	11,35,69	4,39,53	10,68,76	...	...
50. Animal Husbandry and Dairy Development	<i>Charged</i>	...	...	...	...	...	...	...	...
	Voted	1,24,60,60	...	1,11,40,04	...	13,20,56	...	...	...
51. Fisheries	<i>Charged</i>	...	...	...	...	...	...	...	...
	Voted	88,46,22	1,85,00	47,08,57	1,85,00	41,37,65	...	...	...
52. Forest, Environment and Wildlife	<i>Charged</i>	...	...	...	...	...	...	...	...
	Voted	1,28,77,67	70,33,00	1,24,98,55	52,00,55	3,79,12	18,32,45	...	...
53. Industries	<i>Charged</i>	...	...	...	...	...	...	...	...
	Voted	1,21,26,36	1,49,75,97	1,09,40,87	79,71,44	11,85,49	70,04,53	...	...
54. Mineral Development	<i>Charged</i>	...	...	...	...	...	...	...	...
	Voted	43,91,35	1,00,00	43,62,21	1,00,00	29,14	...	...	...
55. Power	<i>Charged</i>	...	...	...	...	...	...	...	...
	Voted	7,90,28,72	91,46,53,	7,71,60,50	91,03,36	18,68,22	43,17	...	...
56. Road Transport	<i>Charged</i>	...	...	...	...	...	...	...	...
	Voted	96,59,41	11,85,25	95,59,28	11,85,25	1,00,13	...	...	...
57. Housing Loans	<i>Charged</i>	...	...	...	...	...	...	...	...
	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	<i>Charged</i>	...	...	...	...	...	...	...	...
	Voted	4,38,51,42	7,99,51,15	3,88,49,26	8,79,35,56	50,02,16	...	...	79,84,41 (79,84,41,000)
59. Water Resources	<i>Charged</i>	...	...	...	...	...	...	...	...
	Voted	39,72,77	1,18,53,96	37,44,36	1,18,53,90	2,28,41	6	...	...
60. Water Supply	<i>Charged</i>	...	...	...	...	...	...	...	...
	Voted	1,17,99,74	92,99,86	1,15,17,27	91,78,62	2,82,47	1,21,24	...	...
61. Special Development Programme	<i>Charged</i>	...	...	...	...	...	...	...	...
	Voted	...	27,00,00	...	27,00,00	...	...	...	...
62. Civil Administration Works	<i>Charged</i>	...	...	...	...	...	...	...	...
	Voted	11,16,33	64,55,49	10,90,27	59,55,49	26,06	5,00,00	...	...
63. Science, Technology, Ecology and Environment	<i>Charged</i>	...	...	...	...	...	...	...	...
	Voted	3,72,00	3,38,33	3,58,16	3,38,33	13,84	...	...	...
64. Housing	<i>Charged</i>	...	...	...	...	...	...	...	...
	Voted	1,77,83,15	73,81,65	1,75,28,45	42,85,67	2,54,70	30,95,98	...	...
65. State Council of Education Research and Training	<i>Charged</i>	...	...	...	...	...	...	...	...
	Voted	66,77,34	29,73,08	56,25,44	4,05,38	10,51,90	25,67,70	...	...
66. Sericulture	<i>Charged</i>	...	...	...	...	...	...	...	...
	Voted	25,22,94	50,00	24,82,81	50,00	40,13	...	...	...
67. Home Guards	<i>Charged</i>	...	...	...	...	...	...	...	...
	Voted	41,64,02	4,97,77	40,55,34	4,97,77	1,08,68	...	...	...
68. Police Engineering Project	<i>Charged</i>	...	...	...	...	...	...	...	...
	Voted	24,12,32	1,44,69,62	22,27,32	1,11,59,81	1,85,00	33,09,81	...	...
69. Fire and Emergency Services	<i>Charged</i>	...	...	...	...	...	...	...	...
	Voted	47,42,26	19,68,08	44,30,65	19,68,08	3,11,61	...	...	...

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	<i>Charged</i>	...	...	...	...	...	...	...
	Voted	10,88,84	13,16,00	10,74,11	13,16,00	14,73	...	...
82. New and Renewable Energy	<i>Charged</i>	...	...	...	...	...	...	...
	Voted	9,58,30	39,86,65	9,43,11	39,86,65	15,19	...	...
Total	<i>Charged</i>	13,29,79,06	61,82,12,01	11,18,85,50	33,76,54,04	2,10,93,56	28,05,57,97	...	
	Voted	1,52,76,87,38	36,06,78,29	1,37,02,62,73	31,22,87,18	15,91,87,15	7,19,11,36	17,62,50	2,35,20,25
Grant Total		1,66,06,66,44	97,88,90,30	1,48,21,48,23	64,99,41,22	18,02,80,71	35,24,69,33	17,62,50	2,35,20,25

SUMMARY OF APPROPRIATION ACCOUNTS-Contd.

EXCESS OVER THE FOLLOWING 10 GRANTS/APPROPRIATION
(REVENUE : 2,CAPITAL : 8 REQUIRE REGULARISATION:-

Srl No.	Grant No.	Name of Grant	Revenue	EXCESS
				(₹ in lakh) Capital
1	4	Administration of Justice	...	5264.00 (526400000)
2	33	Youth Resources and Sports	...	2500.00 (250000000)
3	36	Urban Development	1621.84 (162183745)	...
4	37	Municipal Administration	...	6055.13 (605513095)
5	39	Tourism	...	170.55 (17055000)
6	42	Rural Development	...	560.00 (55999500)
7	45	Co-operation	...	886.16 (88616000)
8	47	Legal Metrology and Consumer Protection	...	100.00 (10000000)
9	58	Roads and Bridges	...	7984.41 (798441000)
10	72	Land Resources Development	140.66 (14066000)	...
Total			1,762.50	23,520.25

As the grants and appropriation are for the gross amounts required for expenditure, the expenditure figures shown against then 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-Concl'd.

The reconciliation between the total expenditure according to the Appropriation Accounts for the year 2023-24 and that shown in the Finance Accounts is indicated below :-

	Voted		
	Revenue	Capital	Total
	(₹ in thousand)		
Total expenditure according to the Appropriation Accounts	1,37,02,62,71	31,22,87,18	1,68,25,49,88
Deduct-Total recoveries shown in Appendix I and II	*1,77,47	0	1,77,47
Net total expenditure shown in Statement No. 11 of the Finance Accounts	1,37,00,85,24	31,22,87,18	1,68,23,72,41
	Charged		
	Revenue	Capital	Total
	(₹ in thousand)		
Total expenditure according to the Appropriation Accounts	11,18,85,50	33,76,54,04	46,95,39,54
Deduct-Total recoveries shown in Appendix	0	0	0
Net total expenditure shown in Statement No. 11 of the Finance Accounts	11,18,85,50	33,76,54,04	44,95,39,54

* This includes recoveries adjusted in reduction of expenditure under 911- Deduct Recoveries of overpayment during the year 2023-24.

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 2024 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 2024 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 2024.

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



Date: 7 January 2025

(K. SANJAY MURTHY)

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	37,64,32			
Supplementary	...	37,64,32	37,14,28	(-) 50,04
Amount surrendered during the year (March 2024)				37,16
 Major Head:				
 2011 - State Legislature				
Charged:				
Original	1,12,26			
Supplementary	56,00	1,68,26	1,67,77	(-) 0,49
Amount surrendered during the year (March 2024)				...
 Capital				
Major Head:				
4059 – Capital Outlay on Public Works				
Voted:				
Original	7,00,00			
Supplementary	4,48,95	11,48,95	11,48,95	...
Amount surrendered during the year (March 2024)				...

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

Revenue

Voted

Notes and Comments:

1.1.1 In view of savings of ₹50.53 lakh, surrender of ₹37.16 lakh was inadequate.

1.1.2 Excess occurred under:

Serial Head number	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 2011 - State Legislature			
103 - Legislative Secretariat			
01 –Assembly Secretariat			
O. 2,645.77			
S. ...			
R. 74.11	2,719.88	2,706.52	(-) 13.36

As per the actual budget provision there is an excess of ₹60.75 lakh, however, the department have augmented the provision by re-appropriation which resulted in final savings of ₹13.36 lakh.

(ii) 2011 - State Legislature

 103 - Legislative Secretariat

 01 – Members of Legislative Assembly

 O. 916.54

 S. ...

 R. 10.23

 971.77

 926.76

 (-) 0.01

As per the actual budget provision there is an excess of ₹10.22 lakh, however, the department have augmented the provision by re-appropriation which resulted in final savings of ₹0.01 lakh.

Augmentation of budget provision by re-appropriation was not anticipated correctly which indicates that the Controlling Officer has no control mechanism to the overall budgeting system.

GRANT NO. 2- HEAD OF STATE
(All Charged)

		Total Appropriation	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2012 - Governor				
<i>Original</i>	9,61,96			
<i>Supplementary</i>	52,58	10,14,54	10,10,68	(-) 3,86
<i>Amount surrendered during the year (March 2024)</i>				3,83

Revenue**Charged****Notes and Comments:**

2.1.1 In view of savings of ₹3.86 lakh, Finance Department vide letter No.FIN/BUD/2-2/2023-24(S) dated 31 March 2024 stated that the savings was the remaining balance amount from Governor's Tour.

2.1.2 Savings occurred under:

Serial Head number		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 2012 – Governor				
108	Tour Expenses			
	01 – Governor's Tour			
	O.	30.00		
	S	...		
	R.	(-) 6.22	23.78	19.95
				(-) 3.83

As per the actual budget provision there is a savings of ₹10.05 lakh, however, the department have decreased the provision by re-appropriation which finally resulted in savings of ₹3.83 lakh.

GRANT NO. 3- COUNCIL OF MINISTERS
(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2013 - Council of Ministers				
Original	10,87,33			
Supplementary	5,60,22	16,47,55	16,38,26	(-) 9,29
Amount surrendered during the year (March 2024)				9,28

Revenue**Voted****Notes and Comments:**

3.1.1 In view of savings of ₹9.29 lakh, Finance Department vide letter No.FIN/BUD/2-3/2023-24(S) dated 31 March 2024 stated that the savings was under salaries, motor vehicles *etc.* being the budget provision kept for payment of salary and other entitlements of People's Democratic Alliance (PDA) Chairman which could not be utilised during the year.

3.1.2 Savings occurred under:

Serial number	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 2013 – Council of Ministers and Deputy Ministers				
	101	Salary of Ministers and Deputy Ministers		
	01	– Pay & Allowances		
	O.	234.00		
	S	...		
	R.	234.00	227.76	(-)6.24

Reasons for savings have not been intimated (July 2024).

GRANT NO. 3- COUNCIL OF MINISTERS- Concl'd.
(All Voted)

Serial Head number		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(ii) 2013 – Council of Ministers and Deputy Ministers				
104	Entertainment and Hospitality Expenses			
	01 –Entertainment			
	O.	40.00		
	S	10.00		
	R.	...	50.00	49.99
				(-)0.01
(iii) 2013 – Council of Ministers and Deputy Ministers				
108	Tour Expenses			
	01 – Council of Ministers' Tours			
	O.	40.00		
	S	...		
	R.	...	40.00	38.90
				(-) 1.10
(iv) 2013 – Council of Ministers and Deputy Ministers				
800	Other Expenditure			
	01 – Council of Ministers' Establishment			
	O.	298.33		
	S	550.22		
	R.	...	848.55	846.62
				(-) 1.93

The overall savings of ₹9.28 lakh was surrendered during the year.

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

		Total Grant/Appropriation	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2014 - Administration of Justice				
Voted:				
Original	33,87,94			
Supplementary	5,78,85	39,66,79	38,93,31	(-) 73,48
Amount surrendered during the year (March 2024)				57,53
Major Head:				
2014 - Administration of Justice				
Charged:				
Original	11,15,54			
Supplementary	1,33,35	12,48,89	12,39,76	(-)9,13
Amount surrendered during the year (March 2024)				9,13
Capital:				
Major Head:				
4059 – Capital Outlay on Public Works				
4216- Capital Outlay on Housing				
Voted:				
Original	16,89,76			
Supplementary	24,90,77	41,80,53	94,44,53	(+) 52,64,00
Amount surrendered during the year (March 2024)				...

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

Revenue

Notes and Comments:

4.1.1 In view of savings of ₹73.48 lakh, surrender of ₹57.53 lakh was inadequate.

4.1.2 Excess occurred under:

Serial Head number	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 2014 - Administration of Justice			
105 - Civil and Session Courts <i>etc.</i>			
02 – Additional District and Session Judge, Chief Judicial Magistrates Establishment			
O.	952.62		
S.	53.86		
R.	90.14	1,096.62	1,080.67 (-) 15.95

As per the actual budget provision there is an excess of ₹74.19 lakh, however, the department have augmented the provision by re-appropriation which resulted in final savings of ₹15.95 lakh.

Finance Department vide letter No.FIN/BUD/2-4/2023-24(S) dated 31 March 2024 stated that savings was due to non-drawal of leave encashment, medical reimbursement and MACP arrears.

Capital

Notes and Comments:

4.1.3 The expenditure exceeded the grant by ₹5,264.00 lakh. Excess requires regularisation.

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

4.1.4 Excess occurred under:

Serial Head number		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 4059 – Capital Outlay on Public Works				
01 - Office Buildings				
051-Construction				
01-Construction				
O.	192.47			
S.	2,490.77			
R	1,009.23	3,692.47	8,956.47	(+) 5,264.00 (526400000)

Despite Augmentation, the Budget provision felt short resulting in excess of ₹5,264.00 lakh. The excess expenditure was not regularised during the year which indicates casual approach of the Controlling Officer towards the budgeting system and also has no control mechanism in effective budgeting and financial management.

Reasons for excess have not been intimated (July 2024).

GRANT NO. 5 ELECTION

(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Heads:				
2015 – Elections				
Original	37,09,11			
Supplementary	12,13,11	49,22,22	48,25,42	(-) 96,80
Amount surrendered during the year (March 2024)				96,75

Capital**Major Head:**

4059 – Capital Outlay on Public Works

Voted:

Original	90,12			
Supplementary	...	90,12	90,12	...
Amount surrendered during the year (March 2024)				...

Revenue**Notes and Comments:**

5.1.1 In view of Savings of ₹96.80 lakh, Finance Department vide letter No.FIN/BUD/2-5/2023-24(S) dated 31 March 2024 stated that the savings was due to provision kept for payment of leave encashment, medical reimbursement, MACP arrears *etc.* which could not be drawn during the year.

5.1.2 Savings occurred under :

(i) 2015 - Elections

102 – Electoral Officers

02 – Subordinate Establishment

O.	827.41			
S.	11.25			
R.	(-) 1.04	837.62	822.03	(-) 15.59

Reasons for savings have not been intimated (July 2024).

GRANT NO. 5 ELECTION- Concl.

(All Voted)

Serial Head number	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 2015 –Elections			
102 –Electoral Officers			
01 –Chief Electoral Officers - Establishment			
O. 681.68			
S. 159.53			
R. ...	841.21	761.07	(-) 80.14
(ii) 2015 –Elections			
102 –Electoral Officers			
02 –Sub-ordinate Establishment			
O. 827.41			
S. 11.25			
R. ...	838.66	822.05	(-) 16.61

The overall savings of ₹96.75 lakh was surrendered during the year.

GRANT NO. 6- LAND REVENUE
(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2029 - Land Revenue				
Original	1,18,05			
Supplementary	3,33	1,21,38	1,02,30	(-) 19,08
Amount surrendered during the year (March 2024)				16,90

Revenue**Notes and Comments**

6.1.1 In view of savings of ₹19.08 lakh, surrender of ₹16.90 lakh was inadequate.

6.1.2 Savings occurred under:

Serial Head number		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 2029 – Land Revenue				
103 – Land Records				
01 – Land Revenue Establishment				
O.	1,18.05			
S.	3.33			
R.	(-) 16.90	1,04.48	1,02.30	(-) 2.18

Finance Department vide letter No.FIN/BUD/2-6/2023-24(S) dated 31 March 2024 stated that the savings was due to non-drawal of pay arrear.

GRANT NO. 7 - STATE EXCISE
(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2039 - State Excise				
Voted:				
Original	29,47,25			
Supplementary	...	29,47,25	25,30,54	(-) 4,16,71
Amount surrendered during the year (March 2024)				4,14,37

Capital**Major Head:**

4059 - Capital Outlay on Public Works

Voted:

Original	1,32,42			
Supplementary	...	1,32,42	1,32,42	...
Amount surrendered during the year (March 2024)				...

Revenue**Notes and Comments:**

7.1.1 In view of savings of ₹416.71 lakh, surrender of ₹414.37 lakh was inadequate.

GRANT NO. 7 - STATE EXCISE (Concl.)
(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
7.1.2	Savings occurred under:			
(i)	2039 - State Excise			
	001 - Direction and Administration			
	01 – Commissioner’s Establishment			
	O. 1,330.16			
	S. ...			
	R. (-)200.87	1,129.29	1,126.94	(-) 2.35

Reasons for savings have not been intimated (July 2024).

GRANT NO. 8- SALES TAX
(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2040 - Sales Tax				
Original	22,41,26			
Supplementary	...	22,41,26	21,91,52	(-) 49,74
Amount surrendered during the year (March 2024)				48,21

Capital**Major Head:****4059 - Capital Outlay on Public works****4216 - Capital Outlay on Housing**

Original	4,91,54			
Supplementary	...	4,91,54	2,91,54	(-)2,00,00
Amount surrendered during the year (March 2024)				...

Revenue**Notes and Comments**

8.1.1 In view of savings of ₹49.74 lakh, surrender of ₹48.21 lakh was inadequate.

8.1.2 Saving occurred under:

(i) 2040 - Sales Tax

001 - Direction and Administration

02 –Empowered Committee

O. 30.00

S. ...

R. (-)1.62 28.38 ... (-) 28.38

Finance Department vide letter No.FIN/BUD/2-8/2023-24(S) dated 31 March 2024 stated that the savings was under salaries due to non-payment of leave encashment and pay arrears during the year.

GRANT NO. 8- SALES TAX (Concl.)
(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
8.1.3 Savings mentioned above was counter balanced by excess under:				
(i) 2040 - Sales Tax				
001 - Direction and Administration				
01 – Direction				
O.	605.76			
S.	...			
R.	28.91	634.67	661.52	(+ 26.85)

Augmentation of budget provision by re-appropriation was not anticipated correctly leading to final excess of ₹26.85 lakh which indicates that the Controlling Officer has no control mechanism to the overall budgeting system.

Reasons for excess have not been intimated (July 2024).

Capital

Notes and Comments

8.1.4 No part of the savings of ₹200.00 lakh was surrendered during the year which indicates casual approach of the Controlling Officer towards the budgeting system

8.1.5 Savings occurred under :

(i) 4059 - Capital Outlay on Public Works				
01 - Office Buildings				
051-Construction				
01-Works under Sales Tax				
O.	491.54			
S.	...			
R.	...	491.54	291.54	(-) 200.00

Reasons for savings have not been intimated (July 2024).

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	18,20,87			
Supplementary	...	18,20,87	17,26,20	(-) 94,67
Amount surrendered during the year (March 2024)				93,18

Capital**Major Head:****4059 – Capital Outlay on Public Works****4216 - Capital Outlay on Housing**

Original	3,00,00			
Supplementary	...	3,00,00	3,00,00	...
Amount surrendered during the year (March 2024)				...

Revenue**Notes and Comments:**

9.1.1 In view of savings of ₹94.67 lakh, surrender of ₹93.18 lakh was adequate.

GRANT NO. 9- TAXES ON VEHICLES – Concl'd.

(All Voted)

9.1.2 Savings occurred under:

Serial number	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i)	2041 – Taxes on Vehicles			
	001- Direction and Administration			
	01 - Direction			
	O.	554.40		
	S	...		
	R.	(-) 99.56	454.84	454.76
				(-) 0.08

Reasons for savings have not been intimated (July 2024).

9.1.3 Excess occurred under:

(i)	2041 – Taxes on Vehicles			
	101- Collection Charges			
	01 – Sub-ordinate Establishment			
	O.	1,117.47		
	S	...		
	R.	6.38	1,123.85	1,122.43
				(-) 1.42

As per the actual budget provision there is an excess of ₹4.96 lakh, however, the department have augmented the provision by re-appropriation which resulted in final savings of ₹1.42 lakh.

Augmentation of provision was not anticipated correctly which indicates that the Controlling Officer has no control mechanism of the overall budgeting system.

Finance Department vide letter No.FIN/BUD/2-9/2023-24(S) dated 31 March 2024 stated that the savings was due to non-payment of salaries to retired officials during the year.

GRANT NO. 10- PUBLIC SERVICE COMMISSION
(All Charged)

		Total Appropriation	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2051- Public Service Commission				
<i>Original</i>	8,60,81			
<i>Supplementary</i>	1,50,42	10,11,23	9,79,86	(-) 31,37
<i>Amount surrendered during the year (March 2024)</i>				31,37

Revenue

Notes and Comments:

10.1.1 Finance Department vide letter No.FIN/BUD/2-10/2023-24(S) dated 31 March 2024 stated that the savings of ₹31.37 lakh was due to non-drawal of salaries of the newly appointed members.

10.1.2 Savings occurred under :

Serial number	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
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(i) 2051 –Public Service Commission

102- State Public Service Commission

01 – Nagaland Public Service Commission

O.	860.81			
S	150.42			
R.	...	1,011.23	979.86	(-) 31.37

The savings of ₹31.37 lakh was surrendered during the year.

GRANT NO. 11- DISTRICT ADMINISTRATION
(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2053 - District Administration				
3454 – Census, Survey and Statistics				
Original	2,13,00,29			
Supplementary	...	2,13,00,29	1,90,68,94	(-) 22,31,35
Amount surrendered during the year (March 2024)				22,03,83

Revenue

Notes and Comments:

11.1.1 In view of Savings of ₹22,31.35 lakh, surrender of ₹22,03.83 lakh was inadequate which led to a final savings of ₹27.52 lakh.

11.1.2 Savings occurred under:

Serial Head number		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 2053 – District Administration				
093- District Establishment				
01 - Deputy Commissioner's Establishment				
O.	11,793.51			
S	...			
R.	(-)770.58	11,022.93	10,998.47	(-) 24.46

Re-appropriation of fund was not anticipated correctly which led to a final saving of ₹24.46 lakh indicating that the Controlling Officer has no control mechanism to the overall budgeting system and financial management.

Reasons for savings have not been intimated (July 2024).

GRANT NO. 11- DISTRICT ADMINISTRATION (Concl'd.)

(All Voted)

Serial Head number		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(ii) 2053 – District Administration				
094- Other Establishments				
01- Sub-ordinate Establishment				
O.	6,234.69			
S	...			
R.	(-)112.73	6,121.96	6,121.04	(-) 0.92

Reasons for savings have not been intimated (July 2024).

(iii) 2053 – District Administration

101- Commissioners

01- Direction

O.	3,172.08			
S	...			
R.	(-)1,320.51	1,851.57	1,849.43	(-) 2.14

Reasons for savings have not been intimated (July 2024).

Re-appropriation of fund was not anticipated correctly which led a final saving of ₹27.52 lakh indicating that the Controlling Officer has no control mechanism to the overall budgeting system and financial management.

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	66,47,36			
Supplementary	...	66,47,36	48,36,72	(-) 18,10,64
Amount surrendered during the year (March 2024)				18,09,04

Capital**Major Head:****4059 - Capital Outlay on Public Works****4216- Capital on Housing**

Original	1,36,74			
Supplementary	...	1,36,74	1,36,74	...
Amount surrendered during the year (March 2024)				...

Notes and Comments:**Revenue**

12.1.1 In view of savings of ₹1,810.64 lakh, surrender of ₹1,809.04 lakh was inadequate which led to a final saving of ₹1.60 lakh.

GRANT NO. 12- TREASURIES AND ACCOUNTS ADMINISTRATION (Concl.)
(All Voted)

12.1.2 Savings occurred under:

Serial Head number	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 2054 – Treasury and Accounts Administration			
097- Treasury Establishment			
01 – Subordinate Establishment			
O.	37,98.57		
S.	...		
R.	(-) 15,86.06	22,12.51	22,09.92
			(-) 2.59

As per the actual budget provision there is a savings of ₹1,588.65 lakh, however, the department have decreased the provision by re-appropriation of ₹1,586.06 lakh which resulted in final savings of ₹2.59 lakh.

(ii) 2054 – Treasury and Accounts Administration

 097- Treasury Establishment

 02 – Audit

O.	1,55.24		
S.	...		
R.	(-) 57.24	98.00	98.02
			(+) 0.02

As per the actual budget provision there is a savings of ₹57.22 lakh, however, the department have decreased the provision by re-appropriation which finally resulted in excess of ₹0.02 lakh.

12.1.3 Savings mentioned above was counter balanced by excess under:

(i) 2054 – Treasury and Accounts Administration

 095 - Directorate of Accounts and Treasuries

 04 – State Finance Commission

O.	0.01		
S.	...		
R.	178.18	178.19	179.16
			(+) 0.97

Due to less budget provision the actual excess was ₹179.15 lakh, however, the department have augmented ₹178.18 lakh by re-appropriation which finally resulted in excess of ₹0.97 lakh.

GRANT NO. 13- VILLAGE GUARDS
(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2055 - Police				
Original	52,66,75			
Supplementary	12,38	52,79,13	51,49,41	(-) 1,29,72
Amount surrendered during the year (March 2024)				1,30,22

Capital**Major Head:****4055 - Capital Outlay on Police**

Original	2,75,00			
Supplementary	...	2,75,00	2,75,00	...
Amount surrendered during the year (March 2024)				...

Revenue**Notes and Comments:**

13.1.1 In view of savings of ₹129.72 lakh, surrender of ₹130.22 lakh was not anticipated correctly leading to un-actual excess of ₹0.50 lakh which indicates that the Controlling Officer has no control mechanism to the overall budgeting system and financial management.

GRANT NO. 13- VILLAGE GUARDS –Concl'd.
(All Voted)

13.1.2 Savings occurred under:

Serial Head number	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 2055 – Police			
110 - Village Police			
01 – Village Guards			
O.	1,203.41		
S.	12.38		
R.	(-) 29.80	1,185.99	1,186.50 (+) 0.51

As per the actual budget provision there is a savings of ₹29.29 lakh, however, the department have decreased the provision by re-appropriation which finally resulted in excess of ₹0.51 lakh.

(ii) 2055 – Police			
110 - Village Police			
02 – Village Guards Personnel			
O.	4,063.34		
S.	...		
R.	(-) 100.42	3,962.92	3,962.91 (-) 0.01

As per the actual budget provision there is a savings of ₹100.43 lakh, however, the department have decreased the provision by re-appropriation which resulted in final savings of ₹0.01 lakh counterbalancing the above un-actual excess of ₹0.51 lakh.

Reasons for savings have not been intimated (July 2024).

GRANT NO. 14- JAILS
(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head				
2056 - Jails				
Original	65,21,77			
Supplementary	...	65,21,77	60,64,79	(-) 4,56,98
Amount surrendered during the year (March 2024)				4,56,97
Capital:				
Major Head:				
4059 - Capital Outlay on Public Works				
4216 - Capital Outlay on Housing				
Original	5,00,00			
Supplementary	0,00	5,00,00	5,00,00	...
Amount surrendered during the year (March 2024)				...

Revenue

Notes and Comments

14.1.1 The savings of ₹456.98 lakh was due to incorrect assessment as per actual requirement of funds which indicates that the Controlling Officer has no control mechanism to the overall budgeting system.

14.1.2 Savings occurred under :

Serial Head number		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 2056 –Jails				
001 –Direction and Administration				
01 –Direction				
O.	1,515.30			
S.	...			
R.	...	1,515.30	1,232.96	(-) 282.34

GRANT NO. 14- JAILS- Concl'd.
(All Voted)

Serial Head number	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(ii) 2056 –Jails			
101 –Jails			
01 –State Central Jail			
O. 1,106.90			
S. ...			
R. ...	1,106.90	1,028.56	(-) 78.34
(iii) 2056 –Jails			
101 – Jails			
02 – Other Jails			
O. 3,894.57			
S. ...			
R. ...	3,894.57	3,798.28	(-) 96.29

The overall savings of ₹456.97 lakh was surrendered during the year.

GRANT NO. 15- LOKAYUKTA
(All Charged)

		Total Appropriation	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2062 - Vigilance				
<i>Original</i>	<i>11,54,86</i>			
<i>Supplementary</i>	<i>82,41</i>	<i>12,37,27</i>	<i>12,36,90</i>	<i>(-) 0,37</i>
<i>Amount surrendered during the year (March 2024)</i>				<i>0,32</i>

GRANT NO. 16- STATE GUEST HOUSES
(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head				
2070 - Other Administrative Services				
Original	18,87,89			
Supplementary	4,91,43	23,79,32	22,98,20	(-) 81,12
Amount surrendered during the year (March 2024)				82,09
Capital				
Major Head				
4059 – Capital Outlay of Public Works				
Original	...			
Supplementary	24,22,76	24,22,76	24,22,76	...
Amount surrendered during the year (March 2024)				...

Revenue**Notes and Comments:**

16.1.1 In view of savings of ₹81.12 lakh, surrender of ₹82.09 lakh was not anticipated correctly which led to an un-actual excess of ₹0.97 lakh indicating that the Controlling Officer has no control mechanism to the overall budgeting system and financial management.

GRANT NO. 16- STATE GUEST HOUSES-Concl'd.
(All Voted)

Serial Head number	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
16.1.2 Excess occurred under:			
(i) 2070 – Other Administrative Services			
115 - Guest Houses, Government Hostels <i>etc.</i>			
01 – Nagaland House New Delhi			
O. 761.19			
S. 322.50			
R. (-) 24.85	1,058.84	1,061.11	(+) 2.27
02 – Nagaland House Kolkata			
O. 495.97			
S. 114.54			
R. ...	610.51	614.10	(+) 3.59

Reasons for excess have not been intimated (July 2024).

(ii) 2070 – Other Administrative Services			
115 - Guest Houses, Government Hostels <i>etc.</i>			
03 – Nagaland House Shillong			
O. 175.01			
S. ...			
R. (-) 4.85	170.16	170.21	(+) 0.05

As per the actual budget provision there is a savings of ₹4.80 lakh, however, the department have decreased the provision by re-appropriation which was not anticipated correctly and finally resulted in excess of ₹0.05 lakh.

16.1.3 Excess mentioned above was counter balanced by savings under:

(i) 2070 – Other Administrative Services			
115 - Guest Houses, Government Hostels <i>etc.</i>			
05 – Nagaland House Guwahati			
O. 278.10			
S. 19.94			
R. (-) 12.98	285.06	280.12	(-) 4.94

Finance Department vide letter No.FIN/BUD/2-16/2023-24(S) dated 31 March 2024 stated that the saving was due to non-utilisation of fund under Medical Reimbursement and Leave Encashment.

GRANT NO. 17- STATE LOTTERIES
(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2075 - Miscellaneous General Services				
Original	3,69,48			
Supplementary	19,38	3,88,86	3,73,22	(-) 15,64
Amount surrendered during the year (March 2024)				15,60

Revenue

Notes and Comments

17.1.1 Finance Department vide letter No.FIN/BUD/2-17/2023-24(S) dated 31 March 2024 stated that the savings was due to non-drawal of salaries and wages of retired officials.

17.1.2 Savings occurred under :

Serial Head number		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 2075 –Miscellaneous General Services				
103 – State Lotteries				
01 –Nagaland State Lotteries				
O.	369.48			
S.	19.38			
R.	...	388.86	373.22	(-) 15.64

Out of the saving of ₹15.64 lakh, the Department vide No.FIN/BUD/2-17/2023-24(S) dated 31 March 2024, have surrendered ₹15.60 lakh during the year.

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	30,82,25,66			
Supplementary	1,09,60,52	31,91,86,18	31,02,32,11	(-) 89,54,07
Amount surrendered during the year (March 2024)				89,94,33

Notes and Comments:

Revenue

18.1.1 In view of savings of ₹8,954.07 lakh, surrender of ₹8,994.33 lakh was not anticipated correctly which led to un-actual excess of ₹40.26 lakh indicating that the Controlling Officer has no control mechanism to the overall budgeting system and financial management.

18.1.2 Excess occurred under :

Serial Head number		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 2071 – Pensions and Other Retirements Benefits				
01 – Civil				
101 – Superannuation and Retirement Allowances				
01 – Retirement Benefits				
O.	108,837.89			
S.	...			
R.	66,199.64	175,037.53	175,077.79	(+) 40.26

Augmentation of fund by re-appropriation was not anticipated correctly which resulted in final excess of ₹40.26 lakh.

Reasons for excess have not been intimated (July 2024).

**GRANT NO. 19- RAJYA SAINIK BOARD
(All Voted)**

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2235 - Social Security and Welfare				
Original	4,38,90			
Supplementary	38,20	4,77,10	4,58,63	(-) 18,47
Amount surrendered during the year (March 2024)				...

Notes and Comments:

19.1.1 No part of the savings of ₹18.47 lakh was surrendered during the year which indicates casual approach of the Controlling Officer towards the budgeting system and financial management.

19.1.2 Savings occurred under:

Serial Head number		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 2235 – Social Security and Welfare				
60 – Other Social Security and Welfare Programmes				
200 - Other Programmes				
01 – Rajya Sainik Board				
O.	410.26			
S.	38.20			
R.	1.44	449.90	431.43	(-) 18.47

Finance Department vide letter No.FIN/BUD/2-19/2023-24(S) dated 31 March 2024 stated that the savings was the remaining balance after execution of Schemes/Programmes.

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	1,20,00			
Supplementary	53,00	1,73,00	1,14,35	(-) 58,65
Amount surrendered during the year (March 2024)				58,65

Revenue**Notes and Comments**

20.1.1 The savings of ₹58.65 lakh was under Other Programmes such as Cash Doles, Ex-gratia grant and Compensation Scheme for Women which the Department could not release due to wanting clarifications.

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

(i) 2035 –Social Security and Welfare

200 –Other Programmes

02 –Cash Doles

O.	30.00			
S.	40.00			
R.	...	70.00	57.00	(-) 13.00

GRANT NO. 20- RELIEF, REHABILITATION ETC.-Concl'd.

(All Voted)

Serial Head number	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(ii) 2035 –Social Security and Welfare			
200 –Other Programmes			
03 –Ex-Gratia Grant			
O. 60.00			
S. ...			
R. ...	60.00	20.50	(-) 39.50
(iii) 2035 –Social Security and Welfare			
200 –Other Programmes			
04 –Nagaland Victims Compensation Scheme, 2012			
O. 15.00			
S. ...			
R. ...	15.00	10.85	(-) 4.15
(iv) 2035 –Social Security and Welfare			
200 –Other Programmes			
05 –Compensation Scheme for Women Victims/Survivors of Sexual Assaults/Other Crimes, 2018			
O. 15.00			
S. 13.00			
R. ...	28.00	26.00	(-) 2.00

The overall savings of ₹58.65 lakh was surrendered during the year.

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	1,41,20,00			
Supplementary	...	1,41,20,00	72,19,14	(-) 69,00,86
Amount surrendered during the year (March 2024)				69,00,87

Capital**Major Head:****4250 – Capital Outlay on Other Social Services**

Original	2,00,00			
Supplementary	...	2,00,00	2,00,00	...
Amount surrendered during the year (March 2024)				...

Revenue**Notes and Comments**

21.1.1 Finance Department vide letter No.FIN/BUD/2-21/2023-24(S) dated 31 March 2024, stated that the savings was due to non-receipt of project fund from the funding agency.

GRANT NO. 21- RELIEF OF DISTRESS CAUSED BY NATURAL CALAMITIES-Contd.
(All Voted)

21.1.2 Saving occurred under:

Serial number	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i)	2245 –Relief on Account of Natural Calamities			
	01- Drought			
	101 –Gratuitous Relief			
	01 – Gratuitous Relief			
	O. 8,000.00			
	S. ...			
	R. (-)2,010.00	5,990.00	...	(-) 5,990.00
(ii)	2245 –Relief on Account of Natural Calamities			
	02- Flood, Cyclone, etc.			
	101 –Gratuitous Relief			
	01 – Gratuitous Relief			
	O. 3,700.00			
	S. ...			
	R. (-)1,182.08	2,517.92	2,497.92	(-) 20.00
(iii)	2245 –Relief on Account of Natural Calamities			
	80- General			
	102 –Management of Natural Disaster, Contingency Plans in Disaster Prone Areas			
	02 –Strengthening of SDMA and DDMA			
	O. 900.00			
	S. ...			
	R. ...	900.00	9.13	(-) 890.87

The overall savings of ₹6,900.87 lakh was surrendered during the year.

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- Gratuitous Relief is to be deduct debited under the head 901-Deduct amount met from State Disaster Response Fund. During this year (2023-24), the total amount withdrawn from 8121 – 122 - State Disaster Response Fund have been spent for actual relief purpose.

This fund, recommended by the 9th 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	(a)		
2004-2005			
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
2022-2023	38.40	34.40	4.00
2023-2024	40.80	36.80	4.00

(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– Concl.

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.* 2023-24 to 2026-27 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 by debiting the said amounts to the Major Head 2245 - under which budget provision was to be created.

“During the year 2023-24, the State Government received ₹5,030.00 lakh (₹3680.00 lakh, ₹0.00 lakh and ₹1,350.00 lakh) being grants from Central Government towards State Disaster Response Fund, National Disaster Response Fund and State Disaster Mitigation Fund respectively. An amount of ₹4,700.00 lakh was provided in the Budget Estimates for the year 2023-24 by the State Government. The amount of ₹480.00 lakh was transferred to the Reserve Fund by affording debit under Major Head 8121-122- State Disaster Response Fund in the Public Account. The whole amount of ₹780.00 lakh was spent for management of Natural Disaster during the year”.

The State Government did not transferred ₹1,350.00 lakh under State Disaster Mitigation Fund but incurred ₹1,780.00 lakh as expenditure 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	37,45,63			
Supplementary	61,83,70	99,29,33	97,86.28	(-) 1,43,05
Amount surrendered during the year (March 2024)				1,41,94

Capital**Major Head****4408 - Capital Outlay on Food, Storage and Warehousing**

Original	3,00,00			
Supplementary	...	3,00,00	3,00,00	...
Amount surrendered during the year (March 2024)				...

Revenue**Notes and Comments:**

22.1.1 In view of savings of ₹143.05 lakh, surrender of ₹141.94 was inadequate.

22.1.2 Savings occurred under.

Serial Head number		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 2408 – Food Storage and Warehousing				
01 – Food				
001- Direction and Administration				
01 – Direction				
O.	1,692.92			
S.	2,490.30			
R.	(-)20.80	4,162.42	4,161.34	(-) 1.08

Reasons for savings have not been intimated (July 2024).

GRANT NO. 22- CIVIL SUPPLIES-Concl.
(All Voted)

Serial Head number	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(ii) 2408 – Food Storage and Warehousing			
01 – Food			
101- Procurement and Supply			
02 – National Food Security Act Scheme			
O. ...			
S. 38,81.75			
R. (-)93.04	3,588.71	3,588.68	(-) 0.03

Reasons for savings have not been intimated (July 2024).

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 2024)				1
Capital				
7610- Loan to Government Servants, etc.				
Original	35,00			
Supplementary	...	35,00	35,00	...
Amount surrendered during the year (March 2024)				...

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	2,00	10,00	10,00	...
Amount surrendered during the year (March 2024)				...

GRANT NO. 25- LAND RECORDS AND SURVEY
(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2029 - Land Revenue				
Original	27,28,07			
Supplementary	1,82,61	29,10,68	27,62,37	(-) 1,48,31
Amount surrendered during the year (March 2024)				4,82,02

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 2024)				...

Revenue**Notes and Comments:**

25.1.1 In view of Savings of ₹148.31 lakh, surrender of ₹482.02 lakh was not anticipated correctly leading to un-actual excess of ₹333.71 lakh which indicates that the Controlling Officer has no control mechanism to the overall budgeting system and financial management.

GRANT NO. 25- LAND RECORDS AND SURVEY-Concl'd.

(All Voted)

25.1.2 Excess occurred under:

Serial Head number		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 2029 – Land Revenue				
102 – Survey and Settlement Operations				
02 – Survey, Training, Institute.				
O.	188.34			
S.	...			
R.	(-) 17.64	170.70	179.31	(+) 8.61

Reasons for excess have not been intimated (July 2024).

25.1.3 Savings occurred under:

(i) 2029 – Land Revenue				
001 – Direction and Administration				
01 – Direction				
O.	396.73			
S.	97.20			
R.	(-) 215.22	278.71	438.60	(+) 159.89

As per the actual budget provision there is a savings of ₹55.33 lakh, however, the department have decreased the provision by re-appropriation of ₹215.22 lakh which finally resulted in excess of ₹159.89 lakh.

(ii) 2029 – Land Revenue

102 – Survey and Settlement Operations				
01 – Sub-ordinate Establishment				
O.	2143.00			
S.	85.41			
R.	(-) 249.16	1,979.25	2,144.46	(+) 165.21

As per the actual budget provision there is a savings of ₹83.95 lakh, however, the department have decreased the provision by re-appropriation of ₹249.16 lakh which finally resulted in excess of ₹165.21 lakh.

Re-appropriation/surrender of budget provision at serial number (i) to (ii) was not anticipated correctly resulting in excess which indicates casual approach of Controlling Officer towards overall budgeting system.

GRANT NO. 26- CIVIL SECRETARIAT
(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2051 – Public Service Commission				
2052 - Secretariat Services				
2075 – Miscellaneous General Services				
2251 - Secretariat Social Services				
2575 - Other Special Areas programmes				
3451 - Secretariat Economic Services				
Original	3,07,22,73			
Supplementary	61,89	3,07,84,62	2,92,48,93	(-) 15,35,69
Amount surrendered during the year (March 2024)				15,33,52
Capital				
Major Head:				
4059 - Capital Outlay on Public Works				
4435 - Capital Outlay on Other Agricultural programmes				
4575 - Capital Outlay on Other Special Areas programmes				
Original	1,03,91,80			
Supplementary	75,06,42	1,78,98,22	1,28,68,38	(-) 50,29,84
Amount surrendered during the year (March 2024)				50,29,84

GRANT NO. 26- CIVIL SECRETARIAT-Contd.

(All Voted)

Serial Head number	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
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Revenue**Notes and Comments:**

26.1.1 In view of savings of ₹1,535.69 lakh, surrender of ₹1,533.52 lakh was inadequate.

26.1.2 Savings occurred under :

(i) 2052 – Secretariat General Services

90 – Secretariat

16 – PFMS Cell

O.	5.00			
S.	...			
R.	3.98	8.98	4.98	(-) 4.00

Reasons for savings have not been intimated (July 2024).

(ii) 2052 – Secretariat General Services

90 – Secretariat

01 – Nagaland Civil Secretariat

O.	23,162.04			
S.	...			
R.	(-) 821.07	22,340.97	22,344.95	(+) 3.98

As per the actual budget provision there is a savings of ₹817.09 lakh, however, the department have decreased the provision by re-appropriation of ₹821.07 lakh which was not anticipated correctly resulting in excess of ₹3.98 lakh counterbalancing the overall savings.

26.1.3 Excess occurred under :

(i) 3451 – Secretariat Social Services

91 – Attached Offices

01 – APC Cell

O.	682.00			
S.	...			
R.	222.58	904.58	902.43	(-) 2.15

As per the actual budget provision there is an excess of ₹220.43 lakh, however, the department have augmented the provision by re-appropriation of ₹222.58 lakh which was not anticipated correctly resulting in saving of ₹2.15 lakh.

GRANT NO. 26- CIVIL SECRETARIAT-Concl'd.

(All Voted)

Serial Head number	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
Capital			
Notes and Comments:			
26.1.4 The Department vide March 2024 stated that the savings of ₹5,029.84 lakh was due to non-receipt of fund from Sponsoring Agency which indicates failure of controlling the Budget Management by the Controlling Officer.			
26.1.5 Savings occurred under :			
(i) 4435 – Capital Outlay on Other Agricultural Programme			
60- Others			
800 – Other Expenditure			
01 –Fostering Climate Resilient Farming System (FOCUS)			
O.	4,200.00		
S.	3,900.00		
R.	...	8,100.00	5,600.00
			(-) 2,500.00
(ii) 4575 – Capital Outlay on Other Special Areas Programmes			
03- Tribal Areas			
796 – Tribal Area Sub-Plan			
02 –Support to Tribal Research Institute			
O.	800.00		
S.	...		
R.	(-)375.80	424.20	50.00
			(-) 374.20
(iii) 4575 – Capital Outlay on Other Special Areas Programmes			
03- Tribal Areas			
796 – Tribal Area Sub-Plan			
03 –Special Central Assistance to Tribal Sub Plan			
O.	2,241.80		
S.	1,466.21		
R.	...	3,708.01	1,552.37
			(-) 2,155.64

The overall savings of ₹5,029.84 lakh was surrendered during the year.

GRANT NO. 27- PLANNING MACHINERY
(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2225 – Welfare of Scheduled Caste/ Scheduled Tribes and Other Backward Classes				
2552 - North Eastern Areas				
3451 - Secretariat Economic Services				
Original	69,32,03			
Supplementary	...	69,32,03	47,12,36	(-) 22,19,67
Amount surrendered during the year (March 2024)				22,17,27

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	353,93,66			
Supplementary	...	3,53,93,66	1,59,93.03	(-) 1,94,00.63
Amount surrendered during the year (March 2024)				1,94,00.63

Revenue**Notes and Comments:**

27.1.1 In view of savings of ₹2,219.67 lakh, surrender of ₹2,217.27 lakh was inadequate.

GRANT NO. 27- PLANNING MACHINERY –Contd.

(All Voted)

27.1.2 Savings occurred under:

Serial Head number	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
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(i) 3451 – Secretariat Economic Services

090 - Secretariat

01 – Secretariat Economic Services Establishment

O.	1,590.13		
S.	...		
R.	(-) 16.15	1,573.98	1,564.17
			(-) 9.81

Re-appropriation of fund above was not anticipated correctly resulting in savings which indicates casual approach of the department towards budgeting system.

(ii) 3451 – Secretariat Economic Services

102- District Planning Machinery

01 – Subordinate Establishment

O.	931.90		
S.	...		
R.	(-) 137.53	794.37	792.72
			(-) 1.65

Re-appropriation of fund above was not anticipated correctly resulting in savings which indicates casual approach of the department towards budgeting system.

(iii) 3451 – Secretariat Economic Services

091- Attached Offices

01 – Nagaland Bamboo Development Agency

O.	540.00		
S.	...		
R.	(-) 65.01	474.99	484.24
			(+) 9.25

As per the actual budget provision there is a savings of ₹55.76 lakh, however, the department have decreased the provision by re-appropriation of ₹65.01 lakh which was not anticipated correctly resulting in excess of ₹9.25 lakh counterbalancing the overall savings.

GRANT NO. 27- PLANNING MACHINERY – Contd.

(All Voted)

27.1.3 Excess occurred under:

Serial Head number	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 2225 – Welfare of Scheduled Caste/ Scheduled Tribes and Other Backward Classes			
04- Welfare of Minorities			
001 Direction & Administration			
01-Minority Affairs Cell			
O. ...			
S. ...			
R. 169.56	169.56	169.38	(-) 0.18

Despite no budget provision, expenditure was incurred resulting in excess of ₹169.38 lakh, however, the department have augmented the provision by re-appropriation of ₹169.56 lakh which finally resulted in saving of ₹0.18 lakh.

Finance Department vide letter No.FIN/BUD/2-27/2023-24(S) dated 31 March 2024 stated that the overall saving of ₹2,219.67 lakh was on account of re-allocation of funds to various departments as per receipt from GoI under NEC scheme.

Capital**Notes and Comments:**

27.1.4 Finance Department vide letter No.FIN/BUD/2-27/2023-24(S) dated 31 March 2024 stated that the saving of ₹19,400.63 lakh was on account of re-allocation of funds to various departments as per receipt from GoI under CSS/NEC/NLCPR Schemes.

27.1.5 Savings occurred under:

Serial Head number	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 4059 –Capital Outlay on Public Works			
80- General			
800- Other Expenditure			
02-Non Lapsable Central Pool of Resources			
O. 7,500.00			
S. ...			
R. ...	7,500.00	...	(-) 7,500.00

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

Serial Head number	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(ii) 4059 –Capital Outlay on Public Works			
80- General			
800- Other Expenditure			
05-Pool for State Share			
O. 12,500.00			
S. ...			
R. (-)599.37	11,900.63	...	(-) 11,900.63

The overall savings of ₹19,400.63 lakh was surrendered during the year.

GRANT NO. 28- CIVIL POLICE
(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2055 - Police				
Original	18,21,55,15			
Supplementary	...	18,21,55,15	17,54,01,84	(-) 67,53,31
Amount surrendered during the year (March 2024)				67,65,07

Revenue

Notes and Comments:

28.1.1 In view of savings of ₹6,753.31 lakh, surrender of ₹6,765.07 lakh was not anticipated correctly and led to an un-actual excess of ₹11.76 lakh.

28.1.2 Savings occurred under:

Serial Head number		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 2055 – Police				
001 – Direction and Administration				
01 – Police Headquarters				
O.	27,790.43			
S.	...			
R.	(-) 2,386.56	25,403.87	25,405.33	(+) 1.46

As per the actual budget provision there is a savings of ₹2385.10 lakh, however, the department have decreased the provision by re-appropriation of ₹2386.56 lakh which was not anticipated correctly resulting in un-actual excess of ₹1.46 lakh.

GRANT NO. 28- CIVIL POLICE-Concl'd.
(All Voted)

(ii) 2055 – Police

109 – District Police

01 District Police Establishment

O.	5,11,36.33			
S.	...			
R.	(-)24,43.21	4,86,93.12	4,87,02.45	(+) 9.33

As per the actual budget provision there is a savings of ₹2433.88 lakh, however, the department have decreased the provision by re-appropriation of ₹2443.21 lakh which was not anticipated correctly resulting in un-actual excess of ₹9.33 lakh.

Reasons for excess have not been intimated (July 2024).

28.1.3 Excess occurred under:

Serial Head number	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
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(i) 2055 – Police

001 – Direction and Administration

02 – Indian Reserve Battalion

O.	39,875.49			
S.	...			
R.	(-)2,928.58	36,946.91	36,947.85	(+) 0.94

Reasons for excess have not been intimated (July 2024).

GRANT NO. 29- STATIONERY AND PRINTING
(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2058 - Stationery and Printing				
Original	32,02,42			
Supplementary	51,51	32,53,93	32,43,29	(-) 10,64
Amount surrendered during the year (March 2024)				1,10,63

Capital**Major Head:****4058 - Capital Outlay on Stationery and Printing****4059 – Capital Outlay on Public Works****4216- Capital Outlay on Housing**

Original	2,50,00			
Supplementary	...	2,50,00	2,50,00	...
Amount surrendered during the year (March 2024)				...

Revenue**Notes and Comments:**

29.1.1 In view of savings of ₹10.64 lakh, surrender of ₹110.63 lakh was not anticipated correctly leading to un-actual excess of ₹99.99 lakh which indicates that the Controlling Officer has no control mechanism to the overall budgeting system and financial management.

GRANT NO. 29- STATIONERY AND PRINTING-Concl'd.
(All Voted)

29.1.2 Savings occurred under:

Serial Head number	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 2058 – Stationery and Printing			
103 – Government Presses			
01 - Printing Press			
O. 3,122.42			
S. 41.51			
R. (-) 110.63	3,053.30	3,153.29	(+) 99.99

As per the actual budget provision there is a savings of ₹10.64 lakh, however, the department have decreased the provision by re-appropriation of ₹110.63 lakh which was not anticipated correctly resulting in un-actual excess of ₹99.99 lakh.

Re-appropriation/surrender of budget provision due to non-payment of salaries against vacant posts was not anticipated correctly leading to an un-actual excess indicates casual approach of the department towards overall budgeting system and financial management.

GRANT NO. 30- ADMINISTRATIVE TRAINING INSTITUTE
(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2070 - Other Administrative Services				
Original	6,48,86			
Supplementary	1,96,21	8,45,07	7,27,69	(-) 1,17,38
Amount surrendered during the year (March 2024)				1,16,65

Capital**Major Head:****4059 – Capital Outlay on Public Works**

Original	1,25,00			
Supplementary	...	1,25,00	1,25,00	...
Amount surrendered during the year (March 2024)				...

Revenue**Notes and Comments:**

30.1.1 In view of savings of ₹117.38 lakh, surrender of ₹116.65 lakh was inadequate.

30.1.2 Saving occurred under :

GRANT NO. 30- ADMINISTRATIVE TRAINING INSTITUTE-Concl'd.

(All Voted)

Serial Head number	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 2070 - Other Administrative Services			
003 – Training			
01- Administrative Training Institute			
O. 648.86			
S. 196.21			
R. (-) 116.65	728.42	727.69	(-) 0.73

The savings of ₹117.38 lakh was due to non-drawal of salaries and expenditures in respect of newly appointed EAC probationers who were supposed to undergo training.

GRANT NO. 31- SCHOOL EDUCATION
(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2202 - General Education				
2225- Welfare of Schedule Castes, Schedule Tribe and other Backward Classes				
Original	20,46,28,40			
Supplementary	...	20,46,28,40	18,84,00,61	(-) 1,62,27,79
Amount surrendered during the year (March 2024)				1,63,30,29

Capital

Major Head:
4202 - Capital Outlay on Education, Sports, Art and Culture
4552 - Capital Outlay on North Eastern Areas

Original	1,93,58,69			
Supplementary	...	1,93,58,69	89,37,09	(-) 1,04,21,60
Amount surrendered during the year (March 2024)				1,04,15,89

Revenue

Notes and Comments:

31.1.1 In view of savings of ₹16,227.79 lakh, surrender of ₹16,330.29 lakh was not anticipated correctly leading to un-actual excess of ₹102.50 lakh which indicates that the Controlling Officer has no control mechanism to the overall budgeting system.

31.1.2 Savings occurred under:

GRANT NO. 31- SCHOOL EDUCATION –Contd.

(All Voted)

Serial Head number	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 2202 - General Education			
01 – Elementary Education			
113 – Samagra Shiksha			
01- Samagra Shiksha Secondary Education			
O. 34,563.27			
S. ...			
R. (-) 4,321.14	30,242.13	30,243.71	(+) 1.58

As per the actual budget provision there is a savings of ₹4,319.56 lakh, however, the department have decreased the provision by re-appropriation of ₹4,321.14 lakh which was not anticipated correctly resulting in un-actual excess of ₹1.58 lakh.

(ii) 2202 - General Education

02 – Secondary Education			
113 – Samagra Shiksha			
01- Samagra Shiksha-Elementary Education			
O. 9,193.50			
S. ...			
R. (-) 3,486.19	5,707.31	5,891.97	(+)184.66

As per the actual budget provision there is a savings of ₹3,301.53 lakh, however, the department have decreased the provision by re-appropriation of ₹3,486.19 lakh which was not anticipated correctly resulting in un-actual excess of ₹187.66 lakh.

The Department has decreased the budget provision by re-appropriation/surrender due to less receipt of fund from GoI.

31.1.3 Un-actual excess at serial number (i) and (ii) was partly counter balanced by savings under:

(i) 2202 - General Education

01 – Elementary Education			
112 – Pradhan Mantri Poshan Shakti Nirmal (PM POSHAN)			
01- National Programme of Nutritional Support to Primary Education			
O. 2,604.26			
S. ...			
R. (-) 1,031.40	1,572.86	1,519.38	(-) 53.48

Re-appropriation of fund was not anticipated correctly and led to a final savings of ₹53.48 lakh.

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

Serial Head number	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
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(ii) 2202 - General Education

02 –Secondary Education

001 - Direction and Administration

01 - Direction

O. 1,24,30.81

S. ...

R. (-)37,02.12 87,28.69 87,18.10 (-) 10.59

Re-appropriation of fund was not anticipated correctly and led to a final savings of ₹10.59 lakh.

(iii) 2202 - General Education

02 – Secondary Education

001 – Direction and Administration

05- Assistance to Sanik School, Punglwa

O. 185.00

S. ...

R. 5.50 190.50 190.13 (-) 0.37

Reasons for savings have not been intimated (July 2024).

(iv) 2202 - General Education

02 – Secondary Education

101 – Inspection

01- Inspectorate (DEO)

O. 2,000.75

S. ...

R. (-) 531.05 1,469.70 1,465.36 (-) 4.34

Re-appropriation of fund was not anticipated correctly and led to a final savings of ₹4.34 lakh.

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

Serial number	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(v)	2202 - General Education			
	02 – Secondary Education			
	101 – Inspection			
	02- Science Education			
.	O.	3,636.62		
	S.	...		
	R.	(-)80.28	3,556.34	3,555.91
				(-) 0.43

Reasons for savings have not been intimated (July 2024).

(vi)	2202 - General Education			
	02 – Secondary Education			
	113 – Samagra Shiksha			
	02- Samagra Shiksha –Tribal Area			
	O.	...		
	S.	...		
	R.	1.22	1.22	...
				(-) 1.22

Reasons for savings have not been intimated (July 2024).

(vii)	2202 - General Education			
	04 – Adult Education			
	200 – Shramik Vidya Peeths			
	03- Prime Minister Schools for Rising India			
	O.	4,342.70		
	S.	...		
	R.	(-) 4,281.49	61.22	61.19
				(-) 0.02

Reasons for savings have not been intimated (July 2024).

GRANT NO. 31- SCHOOL EDUCATION –Contd.

(All Voted)

Serial Head number		Total Grant	Actual Expenditure	Excess (+) Savings (-)
(viii) 2202 - General Education				
05 – Language Development				
102 – Promotion of Modern Indian Languages and Literature				
01- Hindi Training Institute				
O.	150.80			
S.	...			
R.	15.06	165.86	153.30	(-) 12.56

Augmentation of provision by re-appropriation was not anticipated correctly and led to a final savings of ₹12.56 lakh.

(ix) 2202 - General Education				
05 – Language Development				
102 – Promotion of Modern Indian Languages and Literature				
02- Support for Educational Development Including Teachers Training and Adult Education				
O.	9,979.24			
S.	...			
R.	(-) 1,765.27	8,213.97	8,213.29	(-) 0.68

Reasons for savings have not been intimated (July 2024).

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

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

Notes and Comments:

31.1.3 In view of savings of ₹10,421.60 lakh, surrender of ₹10,415.89 lakh was inadequate which led to a final savings of ₹5.71 lakh.

31.1.4 Excess occurred under:

(i) 4202 – Capital Outlay on Education, Sports, Art & Culture

01 –General Education

600 – General

01 – Works Under School Education

O. 1,256.11

S. ...

R. 303.00 1,559.11 1,370.10 (-) 189.01

As per the actual budget provision there is an excess of ₹113.99 lakh, however, the department have augmented the provision by re-appropriation of ₹303.00 lakh which was not anticipated correctly resulting in final saving of ₹189.01 lakh.

(ii) 4202 – Capital Outlay on Education, Sports, Art & Culture

01 –General Education

600 – General

03 – Prime Minister Schools for Rising India

O. ...

S. ...

R. 47.39 47.39 47.37 (-) 0.02

Despite no budget provision, expenditure was incurred and there is an excess of ₹47.37 lakh, however, the department have augmented the provision by re-appropriation of ₹47.39 lakh which was not anticipated correctly resulting in savings of ₹0.02 lakh.

GRANT NO. 31- SCHOOL EDUCATION –Contd.

(All Voted)

Serial Head number		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(iii) 4202 – Capital Outlay on Education, Sports, Art & Culture				
01 –General Education				
201 – Elementary Education				
02 – National Programme of Mid Day Meal in Schools				
O.	...			
S.	...			
R.	1.28	1.28	13.88	(+) 12.60

Despite no budget provision, expenditure was incurred resulting in excess of ₹13.88 lakh. The department have augmented the provision by re-appropriation of ₹1.28 lakh which was not anticipated correctly resulting in final excess of ₹12.60 lakh.

(iv) 4202 – Capital Outlay on Education, Sports, Art & Culture				
01 –General Education				
202 – Secondary Education				
01 – Repairs and Renovation				
O.	...			
S.	...			
R.	...	...	98.08	(+) 98.08

Despite no budget provision, the Department has incurred expenditure of ₹98.08 lakh. The excess expenditure was not regularised during the year which indicates that the Controlling Officer has no control mechanism to the overall budgeting system and final management.

GRANT NO. 31- SCHOOL EDUCATION –Concl'd.
(All Voted)

Serial Head number	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
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31.1.5 Excess occurred above was partly counter balanced by savings under:

(i) 4202 – Capital Outlay on Education, Sports, Art & Culture

01 –General Education

202 – Secondary Education

02 – Teachers Training

O. 3,130.85

S. ...

R. 1,382.53

1,748.32

1,797.71

(+) 49.39

As per the actual budget provision there is a savings of ₹1,333.14 lakh, however, the department have augmented the provision by re-appropriation of ₹1,382.53 lakh which was not anticipated correctly resulting in final excess of ₹49.39 lakh.

(ii) 4202 – Capital Outlay on Education, Sports, Art & Culture

01 –General Education

201 – Elementary Education

01 – Works Under SCERT

O. 3,062.73

S. ...

R. (-) 2,824.03

238.70

261.96

(+) 23.26

As per the actual budget provision there is a savings of ₹2,800.77 lakh, however, the department have decreased the provision by re-appropriation of ₹2,824.03 lakh which was not anticipated correctly resulting in un-actual excess of ₹23.26 lakh.

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	2,08,24,25			
Supplementary	5,88,68	2,14,12,93	1,87,82,39	(-) 26,30,54
Amount surrendered during the year (March 2024)				25,96,22

Capital**Major Head:****4202 - Capital Outlay on Education, Sports, Art and Culture**

Original	1,22,33,07			
Supplementary	...	1,22,33,07	30,88,76	(-) 91,44,31
Amount surrendered during the year (March 2024)				91,44,29

Revenue**Notes and Comments**

32.1.1 In view of savings of ₹2,630.54 lakh, surrender of ₹2,596.22 lakh was inadequate leading to final a savings of ₹34.32 lakh.

GRANT NO. 32- HIGHER EDUCATION – Contd.
(All Voted)

		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
32.1.2	Savings occurred under:			
(i)	2202 –General Education			
	03 - University and Other Higher Education			
	01- Direction and Administration			
	01- Direction			
	O. 1,841.99			
	S. ...			
	R. (-) 101.45	1,740.54	1,710.55	(-) 29.99
	Reasons for savings have not been intimated (July 2024).			

32.1.3 Excess occurred under:

(i)	2202 – General Education			
	103-Government Colleges and Institutes			
	01- Government Colleges			
	O. 11,127.95			
	S. 202.85			
	R. 492.58	11,823.38	11,819.05	(-) 4.33

As per the actual budget provision there is an excess of ₹488.25 lakh, however, the department have augmented the provision by re-appropriation of ₹492.58 lakh which was not anticipated correctly resulting in saving of ₹4.33 lakh.

Capital

Notes and Comments

32.1.3 Finance Department letter vide No.FIN/BUD/2-32/2023-24(S) dated 31 March 2024 stated that the savings of ₹9,144.31 lakh was due to non-receipt of CSS fund from GoI.

GRANT NO. 32- HIGHER EDUCATION – Concl'd.
(All Voted)

Serial Head number	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
32.1.4 Savings occurred under:			
(i) 4202 – Capital Outlay on Education, Sports, Art& Culture			
01 –General Education			
203 – University & Other Higher Education			
01 – Rashtriya Uchchattar Shiksha Abhiyan-General			
O.	6,340.00		
S.	...		
R.	...	6,340.00	...
			(-)6,340.00
(ii) 4202 – Capital Outlay on Education, Sports, Art& Culture			
01 –General Education			
203 – University & Other Higher Education			
02 –Pradhan Mantri Anusuchit Jaati Abhyuday Yojana			
O.	5,000.00		
S.	...		
R.	(-) 95.71	4,904.29	2,100.00
			(-) 2,804.29

The overall savings of ₹9,144.29 lakh was surrendered during the year.

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				
2552- North Eastern Areas				
Original	42,86,19			
Supplementary	29,17,10	72,03,29	71,70,92	(-) 32,37
Amount surrendered during the year (March 2024)				86,23

Capital**Major Head:****4202 - Capital Outlay on Education, Sports, Art and Culture****4552 - Capital Outlay on North Eastern Areas**

Original	...			
Supplementary	83,09,00	83,09,00	1,08,09,00	25,00,00
Amount surrendered during the year (March 2024)				...

Revenue**Notes and Comments:**

33.1.1 In view of savings of ₹32.37 lakh, surrender of ₹86.23 lakh was not anticipated correctly leading to un-actual excess of ₹53.86 lakh which indicates that the Controlling Officer has no control mechanism to the overall budgeting system and financial management

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

(All Voted)

33.1.2 Excess 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.	1,195.77		
	S.	113.53		
	R.	46.42	1,355.72	1,408.89 (+) 53.17

Despite augmentation of fund by re-appropriation the excess occurred under Salaries.

(ii) 2204 –Sports and Youth Services

001 - Direction and Administration

03- Engineering Wing

O. 2.33

S. ...

R. (-) 0.69 1.64 2.33 (+) 0.69

Re-appropriation of fund was totally unnecessary leading to un-actual excess indicating casual approach of the Controlling Officer to the budgeting system.

Reasons for excess have not been intimated (July 2024).

Capital**Notes and Comments:**

33.1.3 The expenditure exceeded the grant by ₹2,500.00 lakh. Excess requires regularisation.

33.1.4 Finance Department vide letter No.BUD/4-6/AG/2020-21 dated 17th July 2024 and No.Fin/BUD/1-3/SNA/2023-24 dated 13-3-2024 has treated total net excess expenditure of ₹2,500.00 lakh as regular expenditure for the year 2023-24 subject to placing it before the State Legislative Assembly.

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

(All Voted)

33.1.5 Excess occurred under:

Serial number	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i)	4202 – Capital Outlay on Education, Sports, Art and Culture			
	03-Sports and Youth Services			
	800- Other Expenditure			
	02- Infrastrure for Sport and Youth Affairs Activities			
	O. ...			
	S. 82,14.00			
	R. ...	82,14.00	1,08,09.00	(+) 25,95.00 (259500000)

Reasons for excess have been mentioned at Para 33.1.4.

33.1.6 Excess mentioned above was counter balanced by savings under:

(i)	4202 – Capital Outlay on Education, Sports, Art and Culture			
	03-Sports and Youth Services			
	102- Sports Stadia			
	03- Multi Disciplinary Indoor Sports Stadium			
	O. ...			
	S. 95.00			
	R. ...	95.00	...	(-) 95.00 (9500000)

The provision was not utilised during the year due to non-execution of works.

GRANT NO. 34- ART AND CULTURE AND GAZETTEERS
(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2205 - Art & Culture				
3454 – Census, Surveys and Statistics				
Original	27,66,05			
Supplementary	...	27,66,05	25,96,24	(-) 1,69,81
Amount surrendered during the year (March 2024)				1,05,03
Capital				
Major Head:				
4202 - Capital Outlay on Education, Sports, Art and Culture				
4552 - Capital Outlay on North Eastern Areas				
Original	...			
Supplementary	27,75,00	27,75,00	14,50,01	(-) 13,24,99
Amount surrendered during the year (March 2024)				13,24,99

Revenue

Notes and Comments:

34.1.1 In view of savings of ₹169.81 lakh, surrender of ₹105.03 lakh was inadequate and led to a final savings of ₹64.78 lakh.

GRANT NO. 34- ART AND CULTURE AND GAZETTEERS-Contd.

(All Voted)

34.1.2 Savings occurred under:

Serial number	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i)	2205 – Art & Culture			
	001 – Direction and Administration			
	01 – Direction			
	O.	887.35		
	S.	...		
	R.	(-) 25.32	862.03	840.74
				(-) 21.29

Decrease in provision was not anticipated correctly leading to savings which indicates that the Controlling Officer has no control mechanism toward the overall budgeting system.

(ii) 2205 – Art & Culture

001 – Direction and Administration

02 – Subordinate Establishment

O. 631.67

S. ...

R. 6.17

637.84

609.50

(-) 28.34

Augmentation of provision was not anticipated correctly leading to savings which indicates that the Controlling Officer has no control mechanism toward the overall budgeting system.

(iii) 2205 – Art & Culture

101 – Fine Arts Education

01 – State Academy of Music

O. 96.90

S. ...

R. (-)2.05

94.85

94.19

(-) 0.66

Reasons for savings have not been intimated (July 2024).

(iv) 2205 – Art & Culture

102 – Promotion of Arts and Culture

01 – Research Library

O. 38.92

S. ...

R. (-)5.42

33.50

32.16

(-) 1.34

Reasons for savings have not been intimated (July 2024).

GRANT NO. 34- ART AND CULTURE AND GAZETTEERS-Contd.
(All Voted)

Serial number	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(v)	2205 – Art & Culture			
	102 – Promotion of Arts and Culture			
	02 – Cultural Research and Studies			
	O.	76.85		
	S.	...		
	R.	(-)96.77	67.08	(-) 2.56
	Reasons for savings have not been intimated (July 2024).			
(vi)	2205 – Art & Culture			
	103 – Archaeology			
	01 – Exploration and Excavation			
	O.	22.57		
	S.	...		
	R.	(-)1.28	21.29	(-) 1.59
	Reasons for savings have not been intimated (July 2024).			
(vii)	2205 – Art & Culture			
	104 – Archives			
	01 – Archives			
	O.	57.07		
	S.	...		
	R.	(-)2.84	54.23	(-) 2.97
	Reasons for savings have not been intimated (July 2024).			
(viii)	2205 – Art & Culture			
	104 – Archives			
	02 – Implementation of Antiquities and Art Treasuries Act.1972			
	O.	39.57		
	S.	...		
	R.	(-)0.30	39.27	(-) 0.43
	Reasons for savings have not been intimated (July 2024).			

GRANT NO. 34- ART AND CULTURE AND GAZETTEERS-Concl'd.
(All Voted)

Serial Head number		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(ix) 2205 – Art & Culture				
105 – Public Libraries				
01 – State Library				
O.	34.65			
S.	...			
R.	4.57	39.22	36.68	(-) 2.54
Reasons for savings have not been intimated (July 2024).				
(x) 2205 – Art & Culture				
107 – Museums				
01 – State Museum				
O.	115.65			
S.	...			
R.	4.67	120.32	117.26	(-) 3.06

Re-appropriation of provision was not anticipated correctly leading to savings which indicates that the Controlling Officer has no control mechanism to the overall budgeting system.

Finance Department vide letter No.FIN/BUD/2-34/2023-34(S) dated 31 March 2024 that the savings was due to austerity measures.

Capital

Notes and Comments

34.1.3 Finance Department vide letter No.FIN/BUD/2-34/2023-24(S) dated 31 March 2024 stated that the savings of ₹1,324.99 lakh was due to non-receipt of funds from the Sponsoring authority.

GRANT NO. 34- ART AND CULTURE AND GAZETTEERS-Concl.
(All Voted)

Serial Head number	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
34.1.3 Savings occurred under:			
(i) 4202 – Capital Outlay on Education, Sports, Art & Culture			
04- Art & Culture			
800 – Other Expenditure			
02 – Special Central Assistance			
O. ...			
S. 2,650.00			
R.	2,650.00	1,325.01	(-) 1,324.99

The savings of ₹1,324.99 lakh was surrendered during the year.

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	9,15,49,36			
Supplementary	...	9,15,49,36	8,15,19,06	(-) 1,00,30,30
Amount surrendered during the year (March 2024)				1,01,77,16

Capital**Major Head:****4210 - Capital Outlay on Medical and Public Health****4552 - Capital Outlay on North Eastern Areas**

Original	81,17,38			
Supplementary	...	81,17,38	63,19,38	(-) 17,98,00
Amount surrendered during the year (March 2024)				26,16,77

Revenue**Notes and Comments:**

35.1.1 In view of savings of ₹10,030.30 lakh, surrender of ₹10, 177.16 lakh was not anticipated correctly leading to un-actual excess of ₹146.86 lakh which indicates that the Controlling Officer has no control mechanism to the overall budgeting system and financial management.

GRANT NO. 35- MEDICAL, PUBLIC HEALTH AND FAMILY WELFARE-Contd.
(All Voted)

35.1.2 Excess 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				
03 – Engineering Cell				
O.	409.97			
S.	...			
R.	(-) 10.21	399.76	686.65	(+) 286.89

Reasons for excess have not been intimated (July 2024).

35.1.3 Excess mentioned above was counter balanced by savings under.

(i) 2210 - Medical and Public Health				
01 - Urban Health Services- Allopathy				
001 – Direction & Administration				
01 - Direction				
O.	8,732.26			
S.	...			
R.	(-) 90.37	8,641.89	8,515.66	(-) 126.23

Re-appropriation of provision was not anticipated correctly which indicates that the Controlling Officer has no control mechanism to the overall budgeting system.

Reasons for savings have not been intimated (July 2024).

GRANT NO. 35- MEDICAL, PUBLIC HEALTH AND FAMILY WELFARE-Contd.**(All Voted)**

Serial Head number		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(ii) 2210 - Medical and Public Health				
01 - Urban Health Services- Allopathy				
001 – Direction & Administration				
04 – Establishment and T&P Charges				
O.	40.00			
S.	...			
R.	(-) 8.74	31.26	30.95	(-) 0.31

Reasons for savings have not been intimated (July 2024).

(iii) 2211 – Family Welfare

101- Rural Family Welfare services

01 – Family Welfare Sub-Centers

O.	10,689.94			
S.	...			
R.	(-)6,159.23	4,530.71	4,517.22	(-) 13.49

Finance Department vide letter No.FIN/BUD/2-35/2023-24(S) dated 31 March 2024 stated that the savings was under salaries.

GRANT NO. 35- MEDICAL, PUBLIC HEALTH AND FAMILY WELFARE-Concl.**(All Voted)**

Serial Head number	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
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Capital**Notes and Comments:**

35.1.4 In view of savings of ₹1,798.00 lakh, surrender of ₹2,616.77 lakh was not anticipated correctly leading to un-actual excess of ₹818.77 lakh which indicates that the Controlling Officer has no control mechanism to the overall budgeting system and financial management.

35.1.5 Excess occurred under:

(i) 4210 – Capital Outlay on Medical and Public Health

01 – Urban Health Services

110 – Hospital and Dispensaries

01 – Up gradation of Hospitals

O. 700.73

S. ...

R. 20.00 720.73 1,424.26 (+) 703.53

The expenditure exceeded the grant which was not regularised indicating casual approach of the Controlling Officer towards overall budgeting and monitoring system.

Reasons for excess have not been intimated (July 2024).

(ii) 4552 – Capital Outlay on North Eastern Areas

112 – Public Health Education

01 – Up gradation of Hospitals

O. ...

S. ...

R. ... 115.24 (+) 115.24

The expenditure was supposed to be incurred under 110- Hospital and Dispensaries however wrongly booked under the above head without budget provision which indicates negligence of the Controlling Officer/DDO.

Reasons for excess have not been intimated (July 2024).

GRANT NO. 36- URBAN DEVELOPMENT
(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2217- Urban Development				
Original	31,77,21			
Supplementary	5,68,66	37,45,87	53,67,71	(+) 16,21,84
Amount surrendered during the year (March 2024)				1,27,80

Capital**Major Head:****4217 - Capital Outlay on Urban Development**

Original	1,03,94,03			
Supplementary	2,28,67,00	3,32,61,03	2,98,14,23	(-) 34,46,80
Amount surrendered during the year (March 2024)				86,27,09

Revenue**Notes and Comments**

36.1.1 The expenditure exceeded the grant by ₹1,621.84 lakh. Surrender of ₹127.80 lakh was injudicious and proved totally unnecessary leading to un-actual excess of ₹1,749.64 lakh which indicates that the Controlling Officer has no control mechanism to the overall budgeting system and financial management. Excess requires regularisation.

GRANT NO. 36- URBAN DEVELOPEMENT –Contd.

Serial Head number	(All Voted)		Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
	Total Grant			
36.1.2 Excess occurred under :				
(i) 2217 – Urban Development				
80 - General				
001 – Direction and Administration				
01 – Direction				
O.	1931.74			
S.	112.75			
R.	(-) 410.58	1,633.91	3,439.95	(+) 1,806.04 (180604457)

Re-appropriation of ₹410.58 lakh was anticipated incorrectly which led to an excess. Excess requires regularisation.

Reasons for excess have not been intimated (July 2024).

(ii) 2217 – Urban Development

80 - General

001 – Direction and Administration

03 – Work Charged Establishment

O. 338.89

S. ...

R. 332.36 671.25 626.25 (-)45.00
(4499600)

As per the actual budget provision there is an excess of ₹287.36 lakh, however, the department have augmented the provision by re-appropriation of ₹332.36 lakh which was not anticipated correctly resulting in savings of ₹45.00 lakh.

Finance Department vide letter No.FIN/BUD/2-36/2023-36(S) dated 31 March 2024 stated that the savings was due to adoption of austerity measures under work charged establishment.

GRANT NO. 36- URBAN DEVELOPEMENT –Contd.

(All Voted)

Serial Head number	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
36.1.3 Excess mentioned above was counter balanced by savings occurred under:			
(i) 2217 – Urban Development			
80 - General			
001 – Direction and Administration			
04 – Direction			
O.	60.67		
S.	...		
R.	...	60.67	49.27
			(-) 11.40
			(1141129)

Finance Department vide letter No.FIN/BUD/2-36/2023-36(S) dated 31 March 2024 stated that the savings was due to adoption of austerity measures under administration.

Capital**Notes and Comments:**

36.1.4 In view of savings of ₹3,446.80 lakh, surrender of ₹8,627.09 lakh was injudicious and proved totally unnecessary leading to un-actual excess of ₹5,180.29 lakh which indicates that the Controlling Officer has no control mechanism to the overall budgeting system and financial management.

36.1.5 Excess occurred under:

(i) 4217 – Capital Outlay on Urban Development

60 – Other Urban Development Schemes

051 – Construction

01 – Special Development Fund

O. ...

S. ...

R. ...

...

288.35

(+) 288.35

The expenditure was incurred without budget provision which indicates that the Controlling Officer has no control towards the overall budgeting system and financial management.

GRANT NO. 36- URBAN DEVELOPEMENT –Contd.

(All Voted)

Serial Head number	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(ii) 4217 – Capital Outlay on Urban Development			
60 – Other Urban Development Schemes			
051 – Construction			
07 – Atal Mission- Service Level Improvement			
O. 3,560.84			
S. 1,543.11			
R. 2,385.70	7,489.65	7,418.92	(-) 70.73

As per the actual budget provision there is an excess of ₹2,314.97 lakh, however, the department have augmented the provision by re-appropriation of ₹2,385.70 lakh which was not anticipated correctly resulting in savings of ₹70.73 lakh indicating casual approach of the department towards the overall budgeting system and financial management.

36.1.6 Savings occurred under:

(i) 4217 – Capital Outlay on Urban Development			
60 – Other Urban Development Schemes			
051 – Construction			
02 – Construction Works			
O. 674.03			
S. 21,323.89			
R. (-)9,524.55	12,473.37	19,035.90	(+) 6,562.53

As per the actual budget provision there is a savings of ₹2,962.02 lakh, however, the department have decreased the provision by re-appropriation of ₹9,524.55 lakh which was not anticipated correctly resulting in un-actual excess of ₹6562.53 lakh indicating casual approach of the department towards the overall budgeting system and financial management.

GRANT NO. 36- URBAN DEVELOPEMENT –Concl.

(All Voted)

Serial Head number	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(ii) 4217 – Capital Outlay on Urban Development			
60 – Other Urban Development Schemes			
051 – Construction			
06 – National Urban Livelihood Mission			
O. 1,517.40			
S. ...			
R. (-)858.75	658.65	780.78	(+) 122.13

As per the actual budget provision there is a savings of ₹736.62 lakh, however, the department have decreased the provision by re-appropriation of ₹858.75 lakh which was not anticipated correctly resulting in un-actual excess of ₹122.13 lakh indicating casual approach of the department towards the overall budgeting system and financial management.

36.1.7 Excess/Savings mentioned above was counter balanced by savings under:

(i) 4217 – Capital Outlay on Urban Development			
60 – Other Urban Development Schemes			
051 – Construction			
05 – Smart Cities Mission			
O. 3,641.76			
S. ...			
R. 370.51	4,012.27	2,290.28	(-) 1,721.99

Savings was due to non-release of fund under the grant.

GRANT NO. 37- MUNICIPAL ADMINISTRATION

(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2015 - Election				
2217 - Urban Development				
Original	83,92,73			
Supplementary	5,65,72	89,58,45	29,68,20	(-) 59,90,25
Amount surrendered during the year (March 2024)				59,98,20
Capital				
Major Head:				
4217 - Capital Outlay on Urban Development				
4552 - Capital Outlay on North Eastern Areas				
Original	4,62,58			
Supplementary	2,09,52,61	2,14,15,19	2,74,70,32	(+) 60,55,13
Amount surrendered during the year (March 2024)				...

Revenue**Notes and Comments:**

37.1.2 In view of savings of ₹5,990.25 lakh, surrender of ₹5,998.20 lakh was not anticipated correctly leading to un-actual excess of ₹7.95 lakh which indicates that the Controlling Officer has no control mechanism to the overall budgeting system and financial management.

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

37.1.2 Excess occurred under:

Serial number	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i)	2015 –Elections			
	80 – General			
	001 –Direction and Administration			
	01 –Direction			
	O.	757.65		
	S.	...		
	R.	(-) 14.36	1,277.16	1,285.12
				(+) 7.96

Reasons for excess have not been intimated (July 2024).

37.1.3 Excess mentioned above was counter balanced by savings under :

(i)	2015 –Elections			
	109 –Charges for Conduct of Elections to Panchayats/Local Bodies			
	01 –State Election Commission			
	O.	153.08		
	S.	0.40		
	R.	(-) 1.84	151.64	151.63
				(-) 0.01

Reasons for savings have not been intimated (July 2024).

Capital

Notes and Comments:

37.1.4 The expenditure exceeded the grant by 6,055.13 lakh. Excess requires regularisation.

37.1.5 Finance Department vide letter No.BUD/4-6/AG/2020-21 dated 17th July 2024 and No.Fin/BUD/1-3/SNA/2023-24 dated 13-3-2024 has authorised the release of funds over and above budget provisions with regard to Centrally Sponsored Schemes and Special Assistance (CSS) to States for Capital Investment (SASCI) and treated total net excess expenditure of ₹4,498.81 lakh as regular expenditure for the year 2023-24 subject to placing it before the State Legislative Assembly.

GRANT NO. 37- MUNICIPAL ADMINISTRATION –Contd.

(All Voted)

Serial Head number		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
37.1.6	Excess occurred under :			
(i)	4217 – Capital Outlay on Urban Development			
	01 – State Capital Development			
	051 –Construction			
	01 –North Eastern Region Urban Development Project (EAP-ADB)			
	O.	...		
	S.	15,816.88		
	R.	(-) 3.00	15,813.88	16,429.38
				(+) 615.50 (61549500)
	Reasons for excess have been mentioned at Para 37.1.5.			
(ii)	4217 – Capital Outlay on Urban Development			
	60 – Other Urban Development Schemes			
	051 – Construction			
	05 –Pradhan Mantri Awas Yojana - Urban			
	O.	171.75		
	S.	...		
	R.	(-) 11.06	160.69	171.75
				(+) 11.06 (1106000)
	Reasons for excess have been mentioned at Para 37.1.5.			
(iii)	4217 – Capital Outlay on Urban Development			
	60 – Other Urban Development Schemes			
	051 – Construction			
	06 –Pradhan Mantri Awas Yojana -General			
	O.	290.83		
	S.	3 019.96		
	R.	(-) 290.83	3,019.96	8,501.06
				(+) 5,481.10 (548110152)
	Reasons for excess have been mentioned at Para 37.1.5.			

GRANT NO. 37- MUNICIPAL ADMINISTRATION –Concl.

(All Voted)

Serial Head number	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(iv) 4217 – Capital Outlay on Urban Development			
01 – State Capital Development			
800 –Other Expenditure			
01 –Rajiv Awas Yojana			
O. ...			
S. 1,952.05			
R. (-) 258.21	1,693.84	1,952.05	(+) 258.21
			(25821000)

Reasons for excess have been mentioned at Para 37.1.5.

(v) 4217 – Capital Outlay on Urban Development			
60 – Other Urban Development Schemes			
051 – Construction			
01 –Urban Development Schemes			
O. ...			
S. 163.72			
R. 563.10	726.82	416.08	(-) 310.74
			(31073557)

As per the actual budget provision there is an excess of ₹252.36 lakh, however, the department have augmented the provision by re-appropriation of ₹563.10 lakh which was not anticipated correctly resulting in savings of ₹310.74 lakh indicating casual approach of the department towards the overall budgeting system and financial management.

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	43,26,20			
Supplementary	42,78	43,68,98	43,30,38	(-) 38,60
Amount surrendered during the year (March 2024)				4,70

Capital**Major Head:****4220 - Capital Outlay on Information and Publicity****4552 - Capital Outlay on North Eastern Areas**

Original	2,10,00			
Supplementary	1,00,00	3,10,00	3,10,00	...
Amount surrendered during the year (March 2024)				...

Revenue**Notes and Comments:**

38.1.1 In view of savings of ₹38.60 lakh, surrender of ₹4.70 lakh was inadequate leading to a final savings of ₹33.90 lakh.

GRANT NO. 38– INFORMATION AND PUBLIC RELATIONS-Contd.
(All Voted)

38.1.2 Savings occurred under:

Serial Head number	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 2220 – Information and Publicity			
60 - Others			
001 – Direction and Administration			
02 – Subordinate Establishment			
O. 2,307.64			
S. ...			
R. (-) 137.38	2,170.26	2,147.46	(-) 22.80
(ii) 2220 – Information and Publicity			
60 - Others			
001 – Direction and Administration			
04 – Public Relation Office New Delhi			
O. 34.60			
S. ...			
R. 25.02	59.62	32.53	(-) 27.09

Re-appropriation/surrender of fund above at serial number (i) and (ii) was not anticipated correctly leading to a final savings which indicates casual approach and negligence of the Controlling Officer towards the overall budgeting system.

Finance Department vide letter No.FIN/BUD/2-38/2023-24(S) dated 31 March 2024 that the savings was due to non payment under Salaries.

GRANT NO. 38– INFORMATION AND PUBLIC RELATIONS-Concl'd.
(All Voted)

38.1.3 Savings mentioned above was counter balanced by excess under:

Serial Head number	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 2220 – Information and Publicity			
60 - Others			
102 – Information Centers			
01 – Information Center Establishment			
O.	19.20		
S.	...		
R.	...	19.20	37.11
			(+) 17.91

The expenditure exceeded the grant which indicates casual approach of the Controlling Officer towards the overall budgeting system and financial management.

Reasons for excess have not been intimated (July 2024).

(ii) 2220 – Information and Publicity			
60 - Others			
001 – Direction and Administration			
01 – Direction			
O.	1,400.46		
S.	42.78		
R.	91.90	1,535.14	1,533.22
			(-)1.92

As per the actual budget provision there is an excess of ₹89.98 lakh, however, the department have augmented the provision by re-appropriation of ₹91.90 lakh which was not anticipated correctly resulting in savings of ₹1.92 lakh indicating casual approach of the department towards the overall budgeting system and financial management.

GRANT NO. 39-TOURISM

(All Voted)

	Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue			
Major Head:			
2552 – North Eastern Areas			
3452 - Tourism			
Original	21,01,67		
Supplementary	29,39	21,31,06	
Amount surrendered during the year (March 2024)			(-) 6,10
			5,61

Capital**Major Head:****4552 - Capital Outlay on North Eastern Areas****5452 - Capital Outlay on Tourism**

Original	1,55,00		
Supplementary	10,63,17	12,18,17	
Amount surrendered during the year (March 2024)			(+) 1,70,55
			...

Revenue**Notes and Comments:**

39.1.1 In view of savings of ₹6.10 lakh, surrender of ₹5.61 lakh was inadequate.

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			
	02 – Sub-ordinate Establishment			
	O.	244.50		
	S.	0.76		
	R.	(-) 3.14	242.12	(-) 0.49

Finance Department vide letter No.FIN/BUD/2-39/2023-24(S) dated 31 March 2024 stated that the savings was due to non-submission of MACP, Less Drawn Arrear bills *etc.*

GRANT NO. 39- TOURISM – Concl'd.
(All Voted)

Capital**Notes and Comments:**

39.1.3 The expenditure exceeded the grant by ₹170.55 lakh. Excess requires regularisation.

39.1.4 Excess occurred under :

Serial Head number	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 4552 – Capital Outlay on North Eastern Areas			
01 – Forestry			
102 – Tourist Accommodation			
01 – Promotion of Tourism in NER			
O. ...			
S. 30.53			
R. ...	30.53	105.08	(+) 74.55 (7455000)
(ii) 5452 – Capital Outlay on Tourism			
01 – Tourist Infrastructure			
101 – Tourist Centre			
01 – Infrastructure Development for Tourist Destination and Circuits			
O. ...			
S. 136.60			
R. ...	136.60	232.60	(+) 96.00 (9600000)

The Supplementary grant at serial number (i) and (ii) above was not anticipated correctly leading to an excess which indicates casual approach of the Controlling Officer towards overall budgeting system.

Reasons for excess have not been intimated (July 2024).

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	62,79,13			
Supplementary	...	62,79,13	33,04,70	(-) 29,74,43
Amount surrendered during the year (March 2024)				29,71,10

Capital**Major Head:****4216- Capital Outlay on Housing****4250- Capital outlay on Other Social Services**

Original	1,39,73			
Supplementary	...	1,39,73	1,39,73	...
Amount surrendered during the year (March 2024)				...

Revenue**Notes and Comments:**

40.1.1 In view of savings of ₹2,974.43 lakh, surrender of ₹2,971.10 lakh was inadequate leading to a final savings of ₹3.33 lakh.

40.1.2 Saving occurred under:

GRANT NO. 40- EMPLOYMENT AND CRAFTSMEN TRAINING-Concl'd.
(All Voted)

Serial Head number		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 2230 – Labour and Employment				
02 - Employment				
101 – Employment Services				
01- Employment Exchange				
O.	577.15			
S.	...			
R.	(-)26.04	551.10	550.30	(-) 0.80
Reasons for savings have not been intimated (July 2024).				
(ii) 2230 – Labour and Employment				
03 - Training				
101 – Industrial Training Institutes				
01 –Training for Craftsmen and Supervisors				
O.	1,788.18			
S.	...			
R.	(-) 66.11	1,722.07	1,719.54	(-) 2.53

Re-appropriation of fund was not anticipated correctly resulting in saving of ₹3.33 lakh which indicates that the Controlling Officer has no control mechanism towards overall budgeting system.

GRANT NO. 41- LABOUR
(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2230 – Labour and Employment				
Original	11,54,96			
Supplementary	43,97	11,98,93	11,84,27	(-) 14,66
Amount surrendered during the year (March 2024)				13,36

Capital**Major Head:****4250 – Capital Outlay on Other Social Services**

Original	2,80,50			
Supplementary	...	2,80,50	1,95,50	(-) 85,00
Amount surrendered during the year (March 2024)				85,00

Revenue**Noted and comments:**

41.1.1 In view of savings of ₹14.66 lakh, surrender of ₹13.36 lakh was inadequate.

41.1.2 Excess occurred under:

GRANT NO. 41- LABOUR- Concl'd.

(All Voted)

Serial Head number		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 2203 – Labour				
01 – Labour				
103 – General Labour Welfare				
01 – Welfare Centres				
O.	95.00			
S.	...			
R.	12.90	107.90	106.60	(-) 1.30

As per the actual budget provision there is an excess of ₹11.60 lakh, however, the department have augmented the provision by re-appropriation of ₹12.90 lakh which was not anticipated correctly resulting in savings of ₹1.30 lakh indicating casual approach of the department towards the overall budgeting system and financial management.

Capital**Noted and comments:**

41.1.3 Savings/Surrender of ₹85.00 lakh was due to re-allocation of State Development fund from Capital to Revenue as per approval of State Planning Board (SPB) issued vide OM No.PLN-301/2018(Co-ord) dated 3-6-2023 and department's clearance vide UO.No.-599 dated 13-11-2023.

41.1.4 Savings occurred under:

Serial Head number		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 4250 – Capital Outlay on Other Social Services				
201 –Labour				
01 – Buildings				
O.	280.50			
S.	...			
R.	...	280.50	195.50	(-) 85.00

The savings of ₹85.00 lakh was surrendered during the year.

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				
2575 – Other Special Areas programmes				
Original	7,88,42,27			
Supplementary	7,83,92,42	15,72,34,69	10,05,50,02	(-) 5,66,84,67
Amount surrendered during the year (March 2024)				5,66,32,18

Capital**Major Head:**

4515 - Capital Outlay on other Rural Development Programmes

4575 - Capital Outlay on other Special Areas Programmes

Voted:

Original	4,00,00			
Supplementary	20,84,45	24,84,45	30,44,45	(+) 5,60,00
Amount surrendered During the year (March 2024)				...

Revenue**Notes and Comments:**

42.1.1 In view of savings of ₹56,684.67 lakh, surrender of ₹56,632.18 lakh was inadequate and led to final savings of ₹52.49 lakh.

GRANT NO. 42- RURAL DEVELOPMENT –Contd.

(All Voted)

42.1.2 Savings occurred under:

Serial Head number		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 2501 –Special Programmes for Rural Development				
06 – Self Employment Programme				
102 – National Rural Livelihood Mission				
06 – Rural Self Employment Training Institutes				
O.	0.00			
S.	63.02			
R.	63.12	126.14	63.12	(-) 63.02

As per the budget provision there is an excess of ₹0.10 lakh, however, the department have done augmentation of provision by re-appropriation proved unnecessary leading to a final savings which indicates casual approach and negligence of the Controlling Officer towards overall budgeting system.

(ii) 2515 – Other Rural Developments Programmes

104 – DRDA Administration

01- District Rural Development Agency

O.	...			
S.	394.11			
R.	(-) 113.29	280.82	291.35	(+) 10.53

As per the actual budget provision there is a savings of ₹102.76 lakh, however, the department have decreased the provision by re-appropriation of ₹113.29 lakh which was not anticipated correctly resulting in un-actual excess of ₹10.53 lakh indicating casual approach of the department towards the overall budgeting system and financial management.

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

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

Notes and Comments:

42.1.4 The expenditure exceeded the grant by ₹560.00 lakh. Excess requires regularisation.

42.1.5 Excess occurred under :

(i) 4515 – Capital Outlay on other Rural Development Programmes

101 – Panchayatiraj

01- Rashtriya Gram Swaraj Abhiyan

O. 0.00

S. 84.45

R. 200.00

284.45

844.45

(+) 560.00

(56000000)

Re-appropriation of fund was not anticipated correctly resulting in excess which indicates casual approach of the department towards the overall budgeting system and financial management.

Reasons for excess have not been intimated (July 2024).

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	3,23,10,27			
Supplementary	1,81,99,31	5,05,09,58	4,67,26,69	(-)37,82,89
Amount surrendered during the year (March 2024)				2,83,90

Capital**Major Head:****4235 - Capital Outlay on Social Security and Welfare**

Original	3,23,40			
Supplementary	5,37,43	8,60,83	5,54.67	(-) 3,06,16
Amount surrendered during the year (March 2024)				3,06,16

Revenue**Notes and Comments:**

43.1.1 In view of savings of ₹3,782.89 lakh, surrender of ₹283.90 lakh was inadequate and led to a final savings of ₹3,498.99 lakh.

GRANT NO. 43- SOCIAL SECURITY AND WELFARE-Contd.
(All Voted)

43.1.2 Savings occurred under:

Serial Head number		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 2235 - Social Security and Welfare				
02 - Social Welfare				
001 - Direction and Administration				
02 – Sub-ordinate Establishment				
O.	398.66			
S.	...			
R.	9.95	408.61	391.46	(-) 17.15

Finance Department vide letter No.FIN/BUD/2-43/2023-24(S) dated 31 March 2024 that the savings at serial number (i) was due to non-payment under Salaries.

(ii) 2235 - Social Security and Welfare				
02 - Social Welfare				
102 - Child Welfare				
01 – I.C.D. Scheme				
O.	14,482.56			
S.	7,606.39			
R.	(-) 2,677.04	19,411.91	16,066.03	(-) 3,345.88

Reasons for savings have not been intimated (July 2024).

(iii) 2235 - Social Security and Welfare				
02 - Social Welfare				
102 - Child Welfare				
02 – Establishment of Children’s Parks and Children’s Wards				
O.	6.91			
S.	...			
R.	...	6.91	6.51	(-) 0.40

Reasons for savings have not been intimated (July 2024).

GRANT NO. 43- SOCIAL SECURITY AND WELFARE-Contd.

(All Voted)

Serial Head number	Total Grant	Actual Expenditure	Excess (+) Savings (-)
(₹ in lakh)			
(iv) 2235 - Social Security and Welfare			
02 - Social Welfare			
102 - Child Welfare			
05 – Nagaland State Commission for Protection of Child Rights			
O. 112.66			
S. ...			
R. (-)0.64	112.02	106.39	(-) 5.63

Reasons for savings have not been intimated (July 2024).

(v) 2236 - Nutrition			
02 - Distribution of Nutritions and Beverages			
101 – Special Nutrition programme			
02 – Integrated Child Development Services			
O. 3,430.23			
S. 410.70			
R. 584.35	4,425.28	2,380.41	(-) 2,044.87

Reasons for savings have not been intimated (July 2024).

43.1.3 Savings mentioned above was counter balanced by excess under:

(i) 2235 - Social Security and Welfare			
02 - Social Welfare			
106 – Correctional Services			
01 – Drug Abuse Prevention Programme			
O. 53.00			
S. ...			
R. 33.48	86.48	84.12	(-) 2.36

As per the actual budget provision there is an excess of ₹31.12 lakh, however, the department have augmented the provision by re-appropriation of ₹33.48 lakh which was not anticipated correctly resulting in savings of ₹2.36 lakh indicating casual approach of the department towards the overall budgeting system and financial management.

GRANT NO. 43- SOCIAL SECURITY AND WELFARE-Contd.

(All Voted)

Serial Head number		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(ii) 2235 - Social Security and Welfare				
02- Social Welfare				
001- Direction and Administration				
01 – Direction				
O.	844.95			
S.	...			
R.	219.07	1,064.02	946.04	(-) 117.98

As per the actual budget provision there is an excess of ₹101.09 lakh, however, the department have augmented the provision by re-appropriation of ₹219.07 lakh which was not anticipated correctly resulting in savings of ₹117.98 lakh indicating casual approach of the department towards the overall budgeting system and financial management.

(iii) 2235 - Social Security and Welfare				
02 - Social Welfare				
102 - Child Welfare				
04 – Prevention and Control of Juvenile Social Mal-adjustment				
O.	40.71			
S.	2,671.93			
R.	1,103.90	3,816.54	3,816.53	(-) 0.01

As per the actual budget provision there is an excess of ₹1103.89 lakh, however, the department have augmented the provision by re-appropriation of ₹1103.90 lakh which was not anticipated correctly resulting in savings of ₹0.01 lakh indicating casual approach of the department towards the overall budgeting system and financial management.

GRANT NO. 43- SOCIAL SECURITY AND WELFARE-Contd.

Serial Head number	(All Voted)		Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
	Total Grant			
(iv) 2235 - Social Security and Welfare				
02 - Social Welfare				
102 - Child Welfare				
07 – Beti BachaoBeti Padhao				
O.	1,500.00			
S.	2,509.44			
R.	216.38	4,225.82	4,117.50	(-) 108.32

As per the actual budget provision there is an excess of ₹108.06 lakh, however, the department have augmented the provision by re-appropriation of ₹216.38 lakh which was not anticipated correctly resulting in savings of ₹108.32 lakh indicating casual approach of the department towards the overall budgeting system and financial management.

(v) 2236 - Nutrition				
02 - Distribution of Nutritions and Beverages				
101 – Special Nutrition Programme				
01 – Supplementary Nutrition Scheme				
O.	8,341.25			
S.	2,989.49			
R.	(-) 11.09	11,319.65	13,463.26	(+) 2,143.61

Reasons for excess have not been intimated (July 2024).

Capital**Notes and Comments**

43.1.4 Savings of ₹306.16 lakh was due to non receipt of fund from GoI.

43.1.5 Savings occurred under:

(i) 4235 - Capital Outlay on Social Security and Welfare				
02 - Social Welfare				
051 – Construction				
01 – Buildings				
O.	173.40			
S.	...			
R.	...	173.40	173.00	(-)0.40

GRANT NO. 43- SOCIAL SECURITY AND WELFARE-Concl'd.

Serial Head number	(All Voted)		Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
	Total Grant			
(ii) 4235 - Capital Outlay on Social Security and Welfare				
02 - Social Welfare				
102 – Child Welfare				
02 – Mission Vatsalaya				
01- Child Protection and Welfare Services				
O.	...			
S.	3.86			
R.	...	3.86	...	(-) 3.86
(iii) 4235 - Capital Outlay on Social Security and Welfare				
02 - Social Welfare				
103 – Women Welfare				
02 – Mission Shakti - Samarthya				
01- Shaki Niwas				
O.	...			
S.	522.04			
R.	(-) 116.40	405.64	103.74	(-) 301.90

The overall savings of ₹306.16 lakh was surrendered during the year.

GRANT NO. 44- EVALUATION

(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
3451 - Secretariat Economic Services				
Original	11,06,71			
Supplementary	5,75	11,12,46	10,50,29	(-) 62,17
Amount surrendered during the year (March 2024)				2,03,46

Capital**Major Head:****4059 - Capital Outlay on Public Works**

Original	1,70,00			
Supplementary	...	1,70,00	1,70,00	...
Amount surrendered during the year (March 2024)				...

Revenue**Notes and Comments:**

44.1.1 In view of savings of ₹62.17 lakh, surrender of ₹203.46 lakh was not anticipated correctly and proved totally unnecessary leading to un-actual excess of ₹141.29 lakh which indicates casual approach and negligence of the Controlling Officer towards overall budgeting system and financial management.

GRANT NO. 44- EVALUATION -Concl'd.

(All Voted)

44.1.2 Savings occurred under :

Serial Head number		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 3451 – Secretariat Economic Services				
092 – Other Offices				
02 – Sub-ordinate Establishment (Evaluation)				
O.	576.23			
S.	...			
R.	(-) 97.23	479.00	488.12	(+) 9.12

As per the actual budget provision there is a savings of ₹88.11 lakh, however, the department have decreased the provision by re-appropriation of ₹97.23 lakh which was not anticipated correctly resulting in excess of ₹9.12 lakh indicating casual approach of the department towards the overall budgeting system and financial management.

44.1.3 Excess occurred under :

(i) 3451 – Secretariat Economic Services

092 – Other Offices

01 – Direction (Evaluation)

O.	400.48			
S.	5.75			
R.	(-) 106.23	300.00	432.17	(+) 132.17

As per the actual budget provision there is an excess of ₹25.94 lakh, however, the department have decreased the provision by re-appropriation of ₹106.23 lakh which was totally unnecessary resulting in overall excess of ₹132.17 lakh indicating casual approach of the department towards the overall budgeting system and financial management.

GRANT NO. 45- CO-OPERATION
(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2425 - Co-operation				
Original	25,52,69			
Supplementary	93,88	26,46,57	26,34,45	(-) 12,12
Amount surrendered during the year (March 2024)				...

Capital**Major Head:****4059 - Capital Outlay on Public Works****4216 - Capital Outlay on Housing****4425 - Capital Outlay on Co-operation****6425 - Loans for Co-operation**

Original	60,00			
Supplementary	0.00	60,00	9,46,16	(+)8,86,16
Amount surrendered during the year (March, 2024)				...

Revenue**Notes and Comments:**

45.1.1 No part of savings of ₹12.12 lakh was surrendered during the year.

GRANT NO. 45- CO-OPERATION- Contd.

(All Voted)

45.1.2 Savings occurred under:

Serial Head number	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 2425 - Co-operation			
001 - Direction and Administration			
01 -Direction			
O. 951.68			
S. ...			
R. ...	951.68	920.15	(-) 31.53

Finance Department vide letter No.FIN/BUD/2-45/2023-24(S) dated 31 March 2024 that the savings was due to less drawal under Salaries.

(ii) 2425 - Co-operation			
001 - Direction and Administration			
02 – Subordinate Establishment			
O. 1,229,73			
S. ...			
R. ...	1,229.73	1,164.07	(-) 65.67

Finance Department vide letter No.FIN/BUD/2-45/2023-24(S) dated 31 March 2024 that the savings was due to less drawal under Salaries.

(iii) 2425 - Co-operation			
105 - Information and Publicity			
01 – Computerisation of Primary Agricultural Credit Society			
O. ...			
S. 71.12			
R. ...	71.12	71.11	(-) 0.01

Reasons for savings have not been intimated (July 2024).

GRANT NO. 45- CO-OPERATION- Contd.

(All Voted)

45.1.3 Savings mentioned at serial number (i) to (ii) was partly counter balanced by excess under:

Serial Head number	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 2425 - Co-operation			
003 – Training			
01 – Co-Operative Training Centre			
O. 76.28			
S. ...			
R. ...	76.28	76.90	(+) 0.62

Reasons for excess have not been intimated (July 2024).

(ii) 2425 - Co-operation			
108 – Other Co-Operatives			
02 – Integrated Co-operative Development			
O. ...			
S. ...			
R. ...	...	20.00	(+) 20.00

Despite no budget provision, the department has incurred expenditure of ₹20.00 lakh. The excess expenditure was not regularised during the year which indicates casual approach of the Controlling Officer towards overall budgeting system.

(iii) 2425 - Co-operation			
108 – Other Co-Operatives			
03 – Marketing and Consumer Federation			
O. 150.00			
S. 15.53			
R. ...	165.53	230.00	(+) 64.47

The expenditure exceeded the grant and was not regularised during the year which indicates casual approach of the Controlling Officer towards overall budgeting system and financial management.

GRANT NO. 45- CO-OPERATION- Concl'd.

(All Voted)

Serial Head number	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
Capital			
Notes and Comments:			
45.1.4	The expenditure exceeded the grant by ₹886.16 lakh. Excess requires regularisation.		
45.1.5	Excess occurred under :		
(i) 4059 – Capital Outlay on Public Works.			
051 – Construction			
01 – Works under Co-operation			
O.	60.00		
S.	...		
R.	...	60.00	
		946.16	(+) 886.16 (88616000)

45.1.6 Finance Department vide letter No.BUD/4-6/AG/2020-21 dated 17th July 2024 and No.Fin/BUD/1-3/SNA/2023-24 dated 13-3-2024 has authorised the release of funds over and above budget provisions with regard to Centrally Sponsored Schemes and Special Assistance (CSS) to States for Capital Investment (SASCI) and treated total net excess expenditure of ₹886.16 lakh as regular expenditure for the year 2023-24 subject to placing it before the State Legislative Assembly.

GRANT NO. 46- STATISTICS

(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
3454 - Census, Surveys and Statistics				
Voted:				
Original	49,05,55			
Supplementary	...	49,05,55	47,31,80	(-) 1,73,75
Amount surrendered during the year (March 2024)				1,66,94

Capital**Major Head:****5475- Capital Outlay on Other General Economic Service**

Voted:

Original	2,00,49			
Supplementary	...	2,00,49	2,00,49	...
Amount surrendered during the year (March 2024)				

Revenue**Notes and Comments**

46.1.1 In view of savings of ₹173.75 lakh, surrender of ₹166.94 lakh was inadequate and led to a final savings of ₹6.81 lakh.

46.1.2 Savings occurred under :

(i) 3454 – Census, Surveys and Statistics

111 – Vital Statistics

04 – Other Schemes

O.	607.60			
S.	...			
R.	(-) 38.94	568.66	561.85	(-) 6.81

Finance Department vide letter No.FIN/BUD/2-46/2023-24(S) dated 31 March 2024 stated that the savings was under salaries, wages and printing and publications.

GRANT NO. 47- LEGAL METROLOGY AND CONSUMER PROTECTION
(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
3475 - Other General Economic Services				
Original	12,79,99			
Supplementary	5,69	12,85,68	11,69,73	(-) 1,15,95
Amount surrendered during the year (March 2024)				17,73
Capital				
Major Head:				
4059 - Capital Outlay on Public Works				
5475- Capital Outlay on Other General Economic Services				
Original	50,00			
Supplementary	...	50,00	1,50,00	(+) 1,00,00
Amount surrendered during the year (March 2024)				...

Revenue**Notes and Comments:**

47.1.1 In view of savings of ₹115.95 lakh, surrender of ₹17.73 lakh was inadequate and led to final savings of ₹98.22 lakh during the year.

GRANT NO. 47- LEGAL METROLOGY AND CONSUMER PROTECTION-Contd.
(All Voted)

47.1.2 Savings occurred under:

Serial Head number	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 3475 - Other General Economic Services			
106 - Regulation of Weights and Measures			
01 – Direction			
O.	535.43		
S.	...		
R.	(-) 27.07	508.36	411.14
			(-) 97.22

Re-appropriation of fund was not anticipated correctly leading to a savings of ₹97.22 lakh which indicates that the Controlling Officer has no control mechanism to the overall budgeting system and financial management.

Finance Department vide letter No.FIN/BUD/2-47/2023-24(S) dated 31 March 2024 that the savings was due to non drawal of pay and MACP arrears under Salaries.

(ii) 3475 - Other General Economic Services			
106 - Regulation of Weights and Measures			
02 – Sub-ordinate Establishment.			
O.	573.56		
S.	...		
R.	(-) 9.27	564.29	563.29
			(-) 1.00

Finance Department vide letter No.FIN/BUD/2-47/2023-24(S) dated 31 March 2024 that the savings was due to less drawals under Salaries.

GRANT NO. 47- LEGAL METROLOGY AND CONSUMER PROTECTION-Concl'd.
(All Voted)

Capital

Notes and Comments:

47.1.3 The expenditure exceeded the grant by ₹100.00 lakh. Excess requires regularisation.

47.1.4 Excess occurred under:

Serial Head number	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 5475 - Capital Outlay on Other General Economic Services			
800 - Other Expenditure			
01 – Works under Legal Metrology.			
O. 50.00			
S. ...			
R. ...	50.00	150.00	(+) 100.00 (10000000)

The Department has incurred excess expenditure of ₹100.00 lakh against the total budget provision which is injudicious and indicates casual approach of the Controlling Officer towards the overall budgeting system and financial management.

Reasons for excess have not been intimated (July 2024).

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				
Original	4,62,69,32			
Supplementary	0.00	4,62,69,32	3,83,82,43	(-) 78,86,89
Amount surrendered during the year (March 2024)				19,00.00

Capital**Major Head:****4401 - Capital Outlay on Crop Husbandry****4408 - Capital Outlay on Food, Storage and Warehousing**

Original	7,36,09			
Supplementary	10,00,00	17,36,09	17,36,09	...
Amount surrendered during the year (March 2024)				...

Revenue**Notes and Comments**

48.1.1 In view of savings of ₹7,886.89 lakh, surrender of ₹1,900.00 lakh was inadequate and led to a final savings of ₹5,986.89 lakh.

48.1.2 Savings occurred under:

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

Serial Head number	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 2401 – Crop Husbandry			
001 – Direction and Administration			
02 – Sub-ordinate Establishments			
O. 4,232.17			
S. ...			
R. (-) 174.39	4,057.78	2,968.47	(-) 1,089.31

The savings was due to adoption of austerity measures and non drawal of salaries and wages due to verification of employees.

48.1.3 Excess occurred under:

(i) 2401 – Crop Husbandry			
001 – Direction and Administration			
01 - Direction			
O. 2,283.45			
S. ...			
R. 608.23	2,891.68	2,762.52	(-) 129.16

As per the actual budget provision there is an excess of ₹479.07 lakh, however, the department have augmented the provision by re-appropriation of ₹608.23 lakh which was not anticipated correctly resulting in savings of ₹129.16 lakh indicating casual approach of the department towards the overall budgeting system and financial management.

(ii) 2401 – Crop Husbandry			
103 – Seeds			
01 – Seed Farms			
O. 503.40			
S. ...			
R. 14.31	517.71	5,14.54	(-) 3.17

As per the actual budget provision there is an excess of ₹11.14 lakh, however, the department have augmented the provision by re-appropriation of ₹14.31 lakh which was not anticipated correctly resulting in savings of ₹3.17 lakh indicating casual approach of the department towards the overall budgeting system and financial management.

GRANT NO. 48- AGRICULTURE-Concl'd.
(All Voted)

Serial Head number	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(iii) 2401 – Crop Husbandry			
108 – Commercial Crops			
01 – Sugarcane development and Research			
O. 527.88			
S. ...			
R. 2,224.68	2,752.56	964.45	(-) 1,788.11

As per the actual budget provision there is an excess of ₹436.57 lakh, however, the department have augmented the provision by re-appropriation of ₹2,224.68 lakh which was not anticipated correctly resulting in savings of ₹1,788.11 lakh indicating casual approach of the department towards the overall budgeting system and financial management.

(iv) 2401 – Crop Husbandry			
119 – Horticulture and Vegetables Crops			
04 – Organic Farming			
O. 13,296.17			
S. ...			
R. 4,255.29	17,551.46	14,574.33	(-) 2,977.14

As per the actual budget provision there is a savings of ₹1,278.16 lakh, however, the department have augmented the provision by re-appropriation of ₹4,255.29 lakh which was not anticipated correctly resulting in savings of ₹2,977.14 lakh indicating casual approach of the department towards the overall budgeting system and financial management.

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				
Original	64,22,44			
Supplementary	9,42,75	73,65,19	69,25,66	(-) 4,39,53
Amount surrendered during the year (March 2024)				4,38,40

Capital**Major Head:****4402 - Capital Outlay on Soil and Water Conservation**

Original	22,04,45			
Supplementary	...	22,04,45	11,35,69	(-)10,68,76
Amount surrendered during the year (March 2024)				10,68,76

Revenue**Notes and Comments:**

49.1.1 In view of savings of ₹439.53 lakh, surrender of ₹438.40 lakh was inadequate.

49.1.2 Savings occurred under:

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

Serial Head number		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 2402 – Social and Water Conservation				
01 – Direction and Administration				
01 – Direction				
O.	805.07			
S.	...			
R.	(-)38.78	766.29	742.09	(-) 24.20

Savings was due to non receipt of fund from Sponsoring Authority.

(ii) 2402 – Social and Water Conservation

01 – Direction and Administration

02 – Subordinate Establishment

O. 3,999.33

S. ...

R. (-) 254.03 3,745.30 3,769.51 (+) 24.21

As per the actual budget provision there is a savings of ₹229.82 lakh, however, the department have decreased the provision by re-appropriation of ₹254.03 lakh which was not anticipated correctly resulting in excess of ₹24.21 lakh indicating casual approach of the department towards the overall budgeting system and financial management.

49.1.3 Savings mentioned above was partly counter balanced by excess under:

(ii) 2402 – Social and Water Conservation

101 – Soil Survey and Testing

02 – National Mission for Sustainable Agriculture

O. 621.69

S. 942.75

R. 80.16 1,644.60 1,643.47 (-) 1.13

As per the actual budget provision there is an excess of ₹79.03 lakh, however, the department have augmented the provision by re-appropriation of ₹80.16 lakh which was not anticipated correctly resulting in savings of ₹1.13 lakh indicating casual approach of the department towards the overall budgeting system and financial management.

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

Serial Head number	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
Capital			
Notes and Comments:			
49.1.4	Finance Department vide letter No.FIN/BUD/2-49/2023-24(S) dated 31 March 2024 stated that the savings of ₹1,068.76 lakh was due to non receipt of fund from Sponsoring Authority.		
49.1.5	Savings occurred under:		
(i) 4402 – Capital Outlay on Social and Water Conservation			
101 – Soil Survey and Testing			
01 – National Mission for Sustainable Agriculture			
01 - Soil Health Management - General			
O.	1,939.30		
S.	...		
R.	(-)544.56	1,394.74	325.98
			(-) 1,068.76

The savings of ₹1,068.76 lakh was surrendered during the year.

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 - Agriculture Research and Education				
2552 - North Eastern Areas				
Original	1,24,60,60			
Supplementary	...	1,24,60,60	1,11,40,04	(-) 13,20,56
Amount surrendered during the year (March 2024)				17,09,41

Revenue**Notes and Comments:**

50.1.1 In view of savings of ₹1,320.56 lakh, surrender of ₹1709.41 lakh was not anticipated correctly leading to un-actual excess of ₹388.85 lakh which indicates that the Controlling Officer has no control mechanism to the overall budgeting system and financial management.

50.1.2 Savings occurred under :

Serial Head number		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 2403 - Animal Husbandry				
001- Direction and Administration				
01 – Direction.				
O.	2,828.68			
S.	...			
R.	(-) 427.33	2,401.35	2,781.14	(+) 379.79

As per the actual budget provision there is a savings of ₹47.54 lakh, however, the department have decreased the provision by re-appropriation of ₹427.33 lakh which was not anticipated correctly resulting in excess of ₹379.79 lakh indicating casual approach of the department towards the overall budgeting system and financial management.

GRANT NO. 50- ANIMAL HUSBANDRY AND DAIRY DEVELOPMENT-Concl'd.
(All Voted)

Serial Head number		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(ii) 2403 - Animal Husbandry				
001- Direction and Administration				
01 – Sub-ordinate Establishment				
O.	7,149.62			
S.	...			
R.	(-) 127.00	7,022.62	7,032.58	(+) 9.96

As per the actual budget provision there is a savings of ₹117.04 lakh, however, the department have decreased the provision by re-appropriation of ₹127.00 lakh which was not anticipated correctly resulting in excess of ₹9.96 lakh indicating casual approach of the department towards the overall budgeting system and financial management.

(iii) 2415 – Agriculture Research and Education

03 – Animal Husbandry

277- Education

01 – Extension and Training

O. 612.30

S. ...

R. (-) 108.39

503.91

603.00

(+) 99.09

As per the actual budget provision there is a savings of ₹9.30 lakh, however, the department have decreased the provision by re-appropriation of ₹108.39 lakh which was not anticipated correctly resulting in excess of ₹99.09 lakh indicating casual approach of the department towards the overall budgeting system and financial management.

GRANT NO. 50- ANIMAL HUSBANDRY AND DAIRY DEVELOPMENT-Concl'd.
(All Voted)

Serial Head number	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
50.1.3 Excess mentioned at serial number (i) and (iii) above was partly counter balanced by savings under:			
(i) 2403 - Animal Husbandry			
105- Piggery Development			
01 – Integrated Piggery Production			
O. 300.00			
S. ...			
R. ...	300.00	200.00	(-) 1,00.00

Finance Department vide letter No.FIN/BUD/2-50/2023-24(S) dated 31 March 2024 that the savings was due to non-release of total fund during the year.

GRANT NO. 51- FISHERIES
(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
	2405 - Fisheries			
	2552 - North Eastern Areas			
Original	38,70,08			
Supplementary	49,76,14	88,46,22	47,08,57	(-) 41,37,65
Amount surrendered during the year (March 2024)				40,75,35

Capital**Major Head****4059 - Capital Outlay on Public Works****4405 - Capital Outlay on Fisheries**

Voted:

Original	1,85,00			
Supplementary	...	1,85,00	1,85,00	...
Amount surrendered during the year (March 2024)				...

Revenue**Notes and Comments:**

51.1.1 In view of savings of ₹4,137.65 lakh, surrender of ₹4,075.35 lakh was inadequate which led to a final savings of ₹62.30 lakh.

GRANT NO. 51- FISHERIES-Concl'd.
(All Voted)

5.1.2 Saving occurred under :

Serial Head number	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 2405 - Fisheries			
001- Direction and Administration			
01 – Direction			
O. 896.95			
S. ...			
R. (-)96.74	800.21	771.42	(-) 28.79

Re-appropriation of fund was not anticipated correctly leading to final savings which indicates that the Controlling Officer has no control mechanism to the overall budgeting system.

5.1.3 Excess occurred under :

(i) 2405 - Fisheries			
001- Direction and Administration			
02– Sub-ordinate Establishment			
O. 1,289.63			
S. ...			
R. 85.59	1,375.22	1,341.71	(-) 33.51

As per the actual budget provision there is an excess of ₹52.08 lakh, however, the department have augmented the provision by re-appropriation of ₹85.59 lakh which was not anticipated correctly resulting in savings of ₹33.51 lakh indicating casual approach of the department towards the overall budgeting system and financial management.

Finance Department vide letter No.FIN/BUD/2-51/2023-24(S) dated 31 March 2024 stated that the savings was due to non-drawal of MACP, arrear bills, leave encashment under Salaries.

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	1,23,85,46			
Supplementary	4,92,21	1,28,77,67	1,24,98,55	(-) 3,79,12
Amount surrendered during the year (March 2024)				4,47,36

Capital**Major Head:****4406 - Capital Outlay on Forestry and Wildlife****4552 - Capital Outlay on North Eastern Areas**

Original	70,33,00			
Supplementary	...	70,33,00	52,00,55	(-) 18,32,45
Amount surrendered during the year (March 2024)				18,96,06

Revenue**Notes and Comments:**

52.1.1 In view of savings of ₹379.12 lakh, surrender of ₹447.36 lakh was not anticipated correctly leading to un-actual excess of ₹68.24 lakh which indicates that the Controlling Officer has no control mechanism to the overall budgeting system.

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

52.1.2 Excess occurred under:

Serial number	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i)	2406 - Forestry and Wild Life			
	01 –Forestry			
	001 – Direction and Administration			
	02- Sub-ordinate Establishment			
	O.	7,351.77		
	S.	...		
	R.	27.39	7,379.16	(+) 0.03

Reasons for excess have not been intimated (July 2024).

(ii) 2406 - Forestry and Wildlife

	02 – Environmental Forestry and Wild Life			
	110 – Wild Life Preservation			
	01 - Integrated Development of Wild Life Habitat			
	O.	972.00		
	S.	492.21		
	R.	27.58	1,491.79	(+) 68.13

Reasons for excess have not been intimated (July 2024).

52.1.3 Savings occurred under:

(i) 2406 - Forestry and Wild Life

	01 –Forestry			
	001 – Direction and Administration			
	01- Direction			
	O.	1,790.48		
	S.	...		
	R.	(-) 261.42	1,529.06	(+) 0.08

As per the actual budget provision there is a savings of ₹261.34 lakh, however, the department have decreased the provision by re-appropriation of ₹261.42 lakh which was not anticipated correctly resulting in excess of ₹0.08 lakh indicating casual approach of the department towards the overall budgeting system and financial management.

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

(All Voted)

Serial Head number	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
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Capital**Notes and Comments:**

52.1.4 In view of savings of ₹1,832.45 lakh, surrender of ₹1,896.06 lakh was not anticipated correctly leading to un-actual excess of ₹63.61 lakh which indicates that the Controlling Officer has no control mechanism to the overall budgeting system and financial management.

52.1.5 Excess occurred under:

(i) 4406 – Capital Outlay on Forestry and Wildlife

01 – Forestry

070 – Communication and Buildings

01 - Buildings

O. ...

S. ...

R.	950.00	950.00	1,013.61	(+) 63.61
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No budget provision was available, however, the Department have re-appropriated the fund of ₹950.00 lakh from Nagaland Forest Management Project (JICA) under Externally Aided Project (EAP) vide Finance Department's letter No.FIN/BUD/2-52/23-24(R) dated 31 March 2024.

The expenditure exceeded the grant by ₹63.61 lakh which indicates casual approach of the Controlling Officer towards overall budgeting system.

GRANT NO. 53- INDUSTRIES
(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2408 – Food Storage and Warehousing				
2851 - Village and Small Industries				
Voted:				
Original	93,12,65			
Supplementary	28,13,71	1,21,26,36	1,09,40,87	(-) 11,85,49
Amount surrendered during the year (March 2024)				12,15,75

Capital**Major Head:****4216 - Capital Outlay on Housing****4851 - Capital Outlay on Village and Small Industries****5453- Capital Outlay on Foreign Trade and Export Promotion**

Voted

Original	2,98,00			
Supplementary	1,46,77,97	1,49,75,97	79,71,44	(-) 70,04,53
Amount surrendered during the year (March 2024)				72,50,00

Revenue**Notes and Comments:**

53.1.1 In view of savings of ₹1,185.49 lakh, surrender of ₹1,215.75 lakh was not anticipated correctly leading to un-actual excess of ₹30.26 lakh which indicates that the Controlling Officer has no control mechanism to the overall budgeting system and financial management.

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

53.1.2 Excess occurred under:

Serial Head number		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 2851 – Village and Small Industries				
001 - Direction and Administration				
02 – Subordinate Establishment				
O.	3,359.75			
S.	...			
R.	23.34	3,383.09	3,384.09	(+) 1.00

Reasons for excess have not been intimated (July 2024).

53.1.3 Savings occurred under:

(i) 2851 – Village and Small Industries				
001 - Direction and Administration				
01 - Direction				
O.	2,052.98			
S.	...			
R.	(-)107.23	1,945.75	1,952.07	(+) 6.32

As per the actual budget provision there is a savings of ₹100.91 lakh, however, the department have decreased the provision by re-appropriation of ₹107.23 lakh which was not anticipated correctly resulting in excess of ₹6.32 lakh indicating casual approach of the department towards the overall budgeting system and financial management.

(ii) 2851 – Village and Small Industries				
001 - Direction and Administration				
03 – Exhibition and Fairs				
O.	440.20			
S.	...			
R.	(-) 96.71	343.49	366.44	(+) 22.95

As per the actual budget provision there is a savings of ₹73.76 lakh, however, the department have decreased the provision by re-appropriation of ₹96.71 lakh which was not anticipated correctly resulting in excess of ₹22.95 lakh indicating casual approach of the department towards the overall budgeting system and financial management.

GRANT NO. 53- INDUSTRIES –Contd.

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

53.1.4 Excess was counter balanced by savings under:

(i) 2851 –Village and Small Industries

103 – Handloom Industries

01 – Training

O. 14.45

S. ...

R. (-) 6.52 7.93 7.92 (-) 0.01

Reasons for savings have been intimated (July 2024).

Capital**Notes and Comments:**

53.1.5 In view of savings of ₹7,004.53 lakh, surrender of ₹7,250.00 lakh was not anticipated correctly leading to un-actual excess of ₹245.47 lakh which indicates that the Controlling Officer has no control mechanism to the overall budgeting system and financial management.

53.1.6 Excess occurred under:

(i) 4216 – Capital Outlay on Housing

01- Government Residential Buildings

106 – General Pool Accommodation

01 – Works

O. ...

S. ...

R. 492.58 (+) 492.58

Department has incurred expenditure without budget provision which indicates that the Controlling Officer has not taken necessary steps for additional fund, re-appropriation or final grants.

Reasons for excess have not been intimated (July 2024).

GRANT NO. 53- INDUSTRIES –Concl.

Serial Head number	(All Voted)		Excess (+) Savings (-)
	Total Grant	Actual Expenditure (₹ in lakh)	
53.1.7 Excess occurred above was counter balanced by savings under:			
(i) 4851 – Capital Outlay on Village and Small Industries			
103 – Handloom Industries			
01 – Works Under Industries			
O.	198.00		
S	177.97		
R	...	375.97	128.86
			(-) 247.11

Finance Department vide letter No.FIN/BUD/2-53/2023-24(S) dated 31 March 2024 stated that the savings was due to non release of funds under SASCI.

GRANT NO. 54- MINERAL DEVELOPMENT

(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2853 - Metallurgical Non-ferrous Industries				
Voted:				
Original	42,28,66			
Supplementary	1,62,69	43,91,35	43,62,21	(-) 29,14
Amount surrendered during the year (March 2024)				29,15

Capital**Major Head:****4853 - Capital Outlay on Non-ferrous Mining and Metallurgical Industries**

Original	...			
Supplementary	1,00,00	1,00,00	1,00,00	...
Amount surrendered during the year (March 2024)				...

Revenue**Notes and Comments:**

54.1.1 Finance Department vide letter No.FIN/BUD/2-54/2023-24(S) dated 31 March 2024 stated that the savings of ₹29.14 lakh was due to non-drawal of MACP , Pay arrears *etc.* under salaries.

54.1.2 Savings occurred under:

(i) 2853 –Mining and Metallurgical Non-ferrous Industries

02- Regulation and Development of Mines

102 – Mineral Exploration

01 –Establishment for Mineral Exploration

O. 1502.19

S ...

R (-)281.08 1221.11 1250.26 (-)29.15

The savings of ₹29.15 lakh was surrendered during the year.

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	7,63,85,66			
Supplementary	26,43,06	7,90,28,72	7,71,60,50	(-) 18,68,22
Amount surrendered during the year (March 2024)				23,61,19
Capital				
Major Head:				
4552 - Capital Outlay on North Eastern Areas				
4801 - Capital Outlay on Power Projects				
Original	19,02,28			
Supplementary	72,44,25	91,46,53	91,03,36	(-) 43,17
Amount surrendered during the year (March 2024)				6,91
Revenue				

Notes and Comments:

55.1.1 In view of savings of ₹1,868.22 lakh, surrender of ₹2,361.19 lakh was not anticipated correctly leading to un-actual excess of ₹492.97 lakh which indicates that the Controlling Officer has no control mechanism to the overall budgeting system and financial management.

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

55.1.2 Excess occurred under:

Serial Head number	Total Grant	Actual Expenditure	Excess (+) Savings (-)
(₹ in lakh)			
(i) 2801 – Power			
80 - General			
800 – Other Expenditure			
02 – Work Charge Establishment			
O.	1,572.65		
S.	...		
R.	61.70	1,634.35	2,178.81
			(+ 544.46)

The expenditure exceeded the total grant which was not anticipated correctly and it indicates casual approach of the Controlling Officer towards the overall budgeting system.

Reasons for excess have not been intimated (July 2024).

55.1.3 Excess occurred above was counter balanced by savings under:

(i) 2801 – Power			
05- Transmission and Distribution			
800 – Other Expenditure			
04 – Consumer service			
O.	220.00		
S.	...		
R.	...	220.00	168.51
			(-) 51.49

Reasons for savings have not been intimated (July 2024).

GRANT NO. 55- POWER – Concl'd.

(All Voted)

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

Capital**Notes and Comments**

55.1.4 In view of savings of ₹36.26 lakh, surrender of ₹6.91 was inadequate and led to a final savings of ₹36.26 lakh.

55.1.5 Excess occurred under:

(i) 4801 – Capital Outlay on Power

05 – Transmission and Distribution

800 – Other Expenditure

02 – Sub-Transmission Scheme

O. 721.00

S. 77.49

R. 86.94

885.43

849.17

(-) 36.26

As per the actual budget provision there is an excess of ₹50.68 lakh, however, the department have augmented the provision by re-appropriation of ₹86.94 lakh which was not anticipated correctly resulting in final savings of ₹36.26 lakh indicating casual approach of the department towards the overall budgeting system and financial management.

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	95,69,62			
Supplementary	89,79	96,59,41	95,59,28	(-) 1,00,13
Amount surrendered during the year (March 2024)				97,15

Capital**Major Head:****4552 - Capital Outlay on North Eastern Areas****5053 – Capital Outlay on Civil Aviation****5055 – Capital Outlay on Road Transport****Voted:**

Original	6,78,51			
Supplementary	5,06,74	11,85,25	11,85,25	...
Amount surrendered during the year (March 2024)				...

Revenue**Notes and Comments:**

56.1.1 In view of savings of ₹100.13 lakh, surrender of ₹97.15 lakh was inadequate leading to a final savings of ₹2.98 lakh.

GRANT NO. 56- ROAD TRANSPORT-Contd.
(All Voted)

56.1.2 Savings occurred under :

Serial number	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 3055 – Road Transport				
001 – Direction and Administration				
04 – Workshops				
	O.	2,249.99		
	S.	...		
	R.	20.29	2,270.28	2,092.88
				(-) 177.40

Finance Department vide letter No.FIN/BUD/2-56/2023-24(S) dated 31 March 2024 stated that the savings was due to delay in allotment of PIIMS numbers to the officials which resulted in non-drawal of salaries, wages, leave encashment *etc.*

(ii) 3055 – Road Transport				
001 – Direction and Administration				
02 – Management				
	O.	1,810.19		
	S.	...		
	R.	(-)69.38	1,740.81	1,757.89
				(+) 17.08

As per the actual budget provision there is a savings of ₹52.30 lakh, however, the department have decreased the provision by re-appropriation of ₹69.38 lakh which was not anticipated correctly resulting in excess of ₹17.08 lakh indicating casual approach of the department towards the overall budgeting system and financial management.

GRANT NO. 56- ROAD TRANSPORT-Concl'd.
(All Voted)

Serial Head number		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(iii) 3055 – Road Transport				
001 – Direction and Administration				
03 – Operation				
O.	2,893.91			
S.	...			
R.	(-)140.08	2,753.83	2,795.88	(+) 42.05

As per the actual budget provision there is a savings of ₹98.03 lakh, however, the department have decreased the provision by re-appropriation of ₹140.08 lakh which was not anticipated correctly resulting in excess of ₹42.05 lakh indicating casual approach of the department towards the overall budgeting system and financial management.

56.1.3 Savings occurred above was partly counter balanced by excess under :

(i) 3055 – Road Transport				
001 – Direction and Administration				
01 – Direction				
O.	1,413.52			
S.	...			
R.	81.82	1,495.34	1,610.64	(+) 115.30

Reasons for excess have not been intimated (July 2024).

GRANT NO. 57- HOUSING LOANS
(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2075 – Miscellaneous General Services				
Voted:				
Original	1			
Supplementary	...	1	...	(-) 1
Amount surrendered during the year (March 2024)				1

Capital**Major Head:****7610 - Loans to Government Servants, etc.**

Voted:

Original	21,52			
Supplementary	...	21,52	...	(-) 21,52
Amount surrendered during the year (March 2024)				21,52

Capital**Notes and Comments**

57.1.1 The Department vide March 2024 stated that the savings of ₹21.52 lakh was due to non-utilisation of House Building Advance by AIS Officers.

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

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
3054 - Roads and Bridges				
Original	4,36,18,47			
Supplementary	2,32,95	4,38,51,42	3,88,49,26	(-) 50,02,16
Amount surrendered during the year (March 2024)				9,84,54

Capital**Major Head:** **4552 - Capital Outlay on Northern Eastern Areas** **5054 - Capital Outlay on Roads and Bridges**

Original	3,01,80,00			
Supplementary	4,97,71,15	7,99,51,15	8,79,35,56	(+) 79,84,41
Amount surrendered during the year (March 2024)				...

Revenue**Notes and Comments**

58.1.1 In view of savings of ₹5,002.16 lakh, surrender of ₹984.54 lakh was inadequate leading to final savings of ₹4,017.62 lakh.

58.1.2 Savings occurred under:

GRANT NO. 58- ROADS AND BRIDGES-Contd.

(All Voted)

Serial Head number		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 3054 – Roads & Bridges				
80 – General				
001 – Direction and Administration				
04 – Execution				
O.	27,460.26			
S.	...			
R.	(-) 958.08	26,502.18	20,013.81	(-) 6,488.37

Reasons for savings have not been intimated (July 2024).

(ii) 3054 – Roads & Bridges				
03 – State Highways				
103 – Maintenance and Repairs				
01 – Work Charge Establishment				
O.	3,605.08			
S.	...			
R.	(-)1,888.37	1,716.71	1,793.92	(+) 77.22

As per the actual budget provision there is a savings of ₹1,811.16 lakh, however, the department have decreased the provision by re-appropriation of ₹1,888.37 lakh which was not anticipated correctly resulting in excess of ₹77.22 lakh indicating casual approach of the department towards the overall budgeting system and financial management.

58.1.3 Savings above was partly counter balanced by excess under:

(i) 3054 – Roads & Bridges				
01 – National Highways				
337 – Road Works				
01 – Maintenance of NH-61				
O.	...			
S.	...			
R.	...	...	1,077.61	(+) 1,077.61

Reasons for excess have not been intimated (July 2024).

(ii) 3054 – Roads & Bridges				
04 – District and Other Roads				
105 – Maintenance and Repairs				
01 – Maintenance				
O.	3,000.00			
S.	232.95			
R.	229.16	5,262.11	6,577.93	(+) 1,315.82

Reasons for excess have not been intimated (July 2024).

GRANT NO. 58- ROADS AND BRIDGES-Contd.

(All Voted)

Serial Head number	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(iii) 3054 – Roads & Bridges			
80 – General			
001 – Direction and Administration			
01 –Direction			
O.	4,216.51		
S.	...		
R.	145.34	4,361.85	(+) 0.11

Reasons for excess have not been intimated (July 2024).

Capital**Notes and Comments**

58.1.4 The expenditure exceeded the grant by ₹7,984.41 lakh. Excess requires regularisation.

58.1.5 Finance Department vide letter No.BUD/4-6/AG/2020-21 dated 17th July 2024 and No.Fin/BUD/1-3/SNA/2023-24 dated 13-3-2024 stated that the excess expenditure have occurred on account of decision of the Government to release funds for CSS and SASCI projects over and above the budget and also the provision could not be included in the supplementary grants and treated total net excess expenditure of ₹15, 992.88 lakh as regular expenditure for the year 2023-24 subject to placing it before the State Legislative Assembly.

58.1.6 In view of above, the total net excess expenditure of ₹15, 992.88 lakh was treated as regular expenditure against the excess expenditure of ₹7,984.41 lakh and which finally led to an overall savings of ₹8008.47 lakh.

58.1.7 Savings occurred under :

(i) 5054 – Capital Outlay on Roads & Bridges			
01 – National Highways			
337 – Road Works			
01 – National Highways			
O.	...		
S.	3,168.15		
R.	(-) 2,787.83	380.32	(-) 53.87
		326.45	(5387226)

Re-appropriation of grant was not anticipated correctly and led to a final savings which indicates that the Controlling Officer has no control mechanism to the overall budgeting system and financial management.

Reasons for savings have not been intimated (July 2024).

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

Serial Head number	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(ii) 5054 – Capital Outlay on Roads & Bridges			
05 – Roads			
337 – Road Works			
01 –Central Road and Infrastructure Fund			
O. 4,500.00			
S ...			
R. (-) 1,497.00	3,003.00	2295.44	(-) 707.56 (70756408)

Re-appropriation of grant was not anticipated correctly and led to a final savings which indicates that the Controlling Officer has no control mechanism to the overall budgeting system and financial management.

Finance Department vide Notification No.BUD/1-4/2016-17 dated 20-06-2024 issued Errata stating that the Deduct Amount from Central Road Infrastructure Fund as Inter Account Transfer will have no impact on the Net Voted Budget of RE 2023-24 and BE 2024-25.

(iii) 5054 – Capital Outlay on Roads & Bridges

 04 – District & Other Roads

 337 – Road Works

 01 – PMGSY

 O. 21,200.00

 S. 49.00

 R. (-) 15,003.23 6,245.77 15,976.29 (+) 9,730.51

As per the actual budget provision there is a savings of ₹5,272.71 lakh, however, the department have decreased the provision by re-appropriation of ₹15,003.23 lakh which was not anticipated correctly resulting in excess of ₹9,730.51 lakh indicating casual approach of the department towards the overall budgeting system and financial management.

58.1.8 Savings mentioned above was counter balanced by excess occurred under :

(i) 5054 – Capital Outlay on Roads & Bridges

 04 – District & Other Roads

 337 – Road Works

 02 – Major District Roads

 O. 4,480.00

 S. 46,322.07

 R. 30,220.63 81,022.70 68,179.60 (-) 12,843.10

As per the actual budget provision there is an excess of ₹17,377.53 lakh, however, the department have augmented the provision by re-appropriation of ₹30,220.63 lakh which was not anticipated correctly resulting in savings of ₹12,843.10 lakh indicating casual approach of the department towards the overall budgeting system and financial management.

GRANT NO. 58- ROADS AND BRIDGES-Contd.

(All Voted)

Serial Head number	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(ii) 5054 – Capital Outlay on Roads & Bridges			
04 – District & Other Roads			
337 – Road Works			
03 – Bridges			
O. ...			
S. 231.93			
R. 5,060.31	5,292.24	1,157.80	(-) 4,134.44 (413444474)

As per the actual budget provision there is an excess of ₹925.87 lakh, however, the department have augmented the provision by re-appropriation of ₹5,060.31 lakh which was not anticipated correctly resulting in savings of ₹4,134.44 lakh indicating casual approach of the department towards the overall budgeting system and financial management.

GRANT NO. 58- ROADS AND BRIDGES – Concl'd.
(All Voted)

58.1.9. 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:				
2401 – Crop Husbandry				
2702 - Minor Irrigation				
Voted:				
Original	39,10,87			
Supplementary	61,90	39,72,77	37,44,36	(-) 2,28,41
Amount surrendered during the year (March 2024)				1,27,94

Capital

Major Head:

4059 - Capital Outlay on Public Works
4552 - Capital Outlay on North Eastern Areas
4702 - Capital Outlay on Minor Irrigation

Voted:

Original	81,44,94			
Supplementary	37,09,02	1,18,53,96	1,18,53,90	(-) 0,06
Amount surrendered during the year (March 2024)				0,05

Revenue

Notes and Comments:

59.1.1 In view of Savings of ₹228.41 lakh, surrender of ₹127.94 lakh was inadequate and led to final savings of ₹100.47 lakh.

GRANT NO. 59- WATER RESOURCES-Contd.
(All Voted)

59.1.2 Savings occurred under:

Serial Head number	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 2702 – Minor Irrigation			
80 - General			
001 - Direction and Administration			
02 – Establishment Charges			
O. 2,201.40			
S. ...			
R. (-)204.52	1,996.88	1,996.27	(-) 0.61

Reasons for savings have not been intimated (July 2024).

(ii) 2702 – Minor Irrigation			
80 - General			
001 - Direction and Administration			
03 – Pradhan Mantri Krishi Sinchai Yojana-Irrigation Census			
O. 60.00			
S. 34.08			
R. ...	99.08	58.86	(-) 40.22

Reasons for savings have not been intimated (July 2024).

GRANT NO. 59- WATER RESOURCES-Concl'd.
(All Voted)

Serial Head number	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
59.1.2 Excess occurred under:			
(i) 2702 – Minor Irrigation			
02- Ground Water			
005- Investigation			
01 – Ground Water Development			
O.	521.39		
S.	...		
R.	21.26	542.65	542.64
			(-)0.01

As per the actual budget provision there is an excess of ₹21.25 lakh, however, the department have augmented the provision by re-appropriation of ₹21.26 lakh which was not anticipated correctly resulting in savings of ₹0.01 lakh indicating casual approach of the department towards the overall budgeting system and financial management.

(ii) 2702 – Minor Irrigation			
80 - General			
001 - Direction and Administration			
01 – Direction			
O.	1,046.08		
S.	27.82		
R.	62.32	1,136.22	1,076.59
			(-) 59.63

As per the actual budget provision there is an excess of ₹2.69 lakh, however, the department have augmented the provision by re-appropriation of ₹62.32 lakh which was not anticipated correctly resulting in savings of ₹59.63 lakh indicating casual approach of the department towards the overall budgeting system and financial management.

GRANT NO. 60- WATER SUPPLY

(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2215 - Water Supply and Sanitation				
Original	1,17,99,74			
Supplementary	...	1,17,99,74	1,15,17,27	(-) 2,82,47
Amount surrendered during the year (March 2024)				2,73,26

Capital**Major Head:****4059 - Capital Outlay on Capital Works****4215 - Capital Outlay on Water Supply and Sanitation****4552 - Capital Outlay on North Eastern Areas**

Original	74,06,65			
Supplementary	18,93,21	92,99,86	91,78,62	(-) 1,21,24
Amount surrendered during the year (March 2024)				1,21,24

Revenue**Notes and Comments**

62.1.1 In view of savings of ₹282.47 lakh, surrender of ₹273.26 lakh was inadequate.

62.1.2 Savings occurred under :

(i) 2215 – Water Supply and Sanitation

01 - Water Supply

001 – Direction and Administration

01- Direction

O. 2,104.97

S. ...

R. (-)504.74 1,600.23 1,598.23 (-) 2.00

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

Serial Head number		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(ii) 2215 – Water Supply and Sanitation				
01 - Water Supply				
001 – Direction and Administration				
02- Execution				
O.	8,486.82			
S.	...			
R.	(-)272.55	8,214.27	8,207.06	(-) 7.21

Finance Department vide letter No.FIN/BUD/2-60/2023-24(S) dated 31 March 2024 stated that the savings was due to non-drawal of arrears for leave encashment, medical reimbursement and decrease in the number of employees.

Capital

Notes and Comments

60.1.3 Finance Department vide letter No.FIN/BUD/2-60/2023-24(S) dated 31 March 2024 stated that the savings of ₹121.24 lakh was due to less receipt of fund from Sponsoring agency.

60.1.4 Savings occurred under:

(i) 4215 – Capital Outlay on Water Supply and Sanitation

 02 - Sewerage & Sanitation

 102 – Rural Sanitation Services

 02- Swachh Baharat Mission – Tribal Area Sub Plan

 O.
 5,207.62 | | | |

 S.
 ... | | | |

 R.
 (-)2,383.06 | 2,824.56 | 2,703.32 | (-) 121.24 |

The savings of ₹121.24 lakh was surrendered during the year.

GRANT NO. 60- WATER SUPPLY-Concl'd.
(All Voted)

Notes and Comments

60.1.5 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

60.1.6 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 ₹6,111.75 lakh during the year.

GRANT NO. 61- SPECIAL DEVELOPMENT PROGRAMME
(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Capital				
Major Head:				
4575 – Capital Outlay on Other Special Areas Programmes				
Voted:				
Original	12,00,00			
Supplementary	15,00,00	27,00,00	27,00,00	...
Amount surrendered during the year (March 2024)				...

GRANT NO. 62- CIVIL ADMINISTRATION WORKS
(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2059 - Public Works				
Voted:				
Original	8,71,72			
Supplementary	2,44,61	11,16,33	10,90,27	(-) 26,06
Amount surrendered during the year (March 2024)				24,96

Capital**Major Head:****4059 - Capital Outlay on Public Works****4216 - Capital Outlay on Housing****Voted:**

Original	25,05,49			
Supplementary	39,50,00	64,55,49	59,55,49	(-)5,00,00
Amount surrendered during the year (March 2024)				5,00,00

Revenue**Notes and Comments**

62.1.1 In view of savings of ₹26.06 lakh, surrender of ₹24.96 lakh was inadequate.

62.1.2 Savings occurred under :

(i) 2059 – Public Works

80 - General

001 - Direction and Administration

01 – Direction (Housing)

O. 356.72

S. 244.61

R. (-)23.21

578.12

577.02

(-) 1.10

Reasons for savings have not been intimated (July 2024).

GRANT NO. 62- CIVIL ADMINISTRATION WORKS- Concl.

(All Voted)

Serial Head number	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
Capital			
Notes and Comments			
62.1.3	The Department vide March 2024 stated that the savings of ₹500.00 lakh was surrendered due to non-utilisation as per actual requirement under construction of offices.		
62.1.4	Savings occurred under :		
(i) 4059 – Capital Outlay on Public Works			
80 - General			
051 - Construction			
01 – Construction of Offices			
O.	2,085.49		
S.	1,500.00		
R.	...	3,585.49	3,085.49
			(-) 500.00
	The savings of ₹500.00 was surrendered during the year.		

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				
Voted:				
Original	3,72,00			
Supplementary	...	3,72,00	3,58,16	(-) 13,84
Amount surrendered during the year (March 2024)				0,49

Capital**Major Head:****4216 - Capital Outlay on Housing****5425 – Capital Outlay on Other Scientific and Environmental Research**

Original	3,38,33			
Supplementary	...	3,38,33	3,38,33	...
Amount surrendered during the year (March 2024)				...

Revenue**Notes and Comments:**

63.1.1 In view of savings ₹13.84 lakh, surrender of ₹0.49 lakh was inadequate and led to a final savings of ₹13.35 lakh.

63.1.2 Savings occurred under

(i) 3425 – Other Scientific Research

60 – Others

001 – Direction and Administration

01 –Direction

O. 230.48

S. ...

R. (-) 6.09 224.39 211.04 (-) 13.35

Finance Department vide letter No.FIN/BUD/2-63/2023-24(S) dated 31 March 2024 stated that the savings occurred under salaries.

GRANT NO. 64- HOUSING

(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2059 - Public Works				
2216 - Housing				
Original	1,75,08,03			
Supplementary	2,75,12	1,77,83,15	1,75,28,45	(-) 2,54,70
Amount surrendered during the year (March 2024)				1,51,57

Capital**Major Head:****4059 - Capital Outlay on Public Works****4216 - Capital Outlay on Housing**

Original	33,67,99			
Supplementary	40,13,66	73,81,65	42,85,67	(-) 30,95,98
Amount surrendered during the year (March 2024)				9,99

Revenue**Notes and Comments:**

63.1.1 In view of savings ₹254.70 lakh, surrender of ₹151.57 lakh was inadequate.

63.1.2 Savings occurred under

(i) 2059 – Public Works

80 – General

001 – Direction and Administration

01 –Direction (Housing)

O. 2,457.07

S. ...

R. (-) 1,083.47

1,373.60

1,310.33

(-) 63.27

GRANT NO. 64- HOUSING-Contd.

Serial Head number	(All Voted)		Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
	Total Grant			
(ii) 2059 – Public Works				
80 – General				
001 – Direction and Administration				
02 –Execution				
O.	11,769.18			
S.	275.12			
R.	1,763.72	13,808.02	13,766.49	(-) 41.53
(iii) 2216 – Housing				
05 – General Pool Accommodation				
001 – Direction and Administration				
01 –Execution- Estate				
O.	1,866.03			
S.	...			
R.	(-) 520.28	1,345.75	1,345.74	(-) 0.01

Finance Department vide letter No.FIN/BUD/2-64/2023-24(S) dated 31 March 2024 stated that the savings at serial number (i) to (iii) was due to adoption of austerity measures and non drawal of salaries due to verification of employees.

63.1.3 Savings mentioned above was counter balanced by excess under :

(i) 2059 – Public Works				
80 – General				
001 – Direction and Administration				
05 –Work Charge Establishment				
O.	800.00			
S.	...			
R.	(-) 402.75	397.25	398.93	(+) 1.68

Reasons for excess have not been intimated (July 2024).

GRANT NO. 64- HOUSING-Concl.

(All Voted)

Serial Head number	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
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Capital**Notes and Comments:**

63.1.4 In view of savings ₹3,095.98 lakh, surrender of ₹9.99 lakh was inadequate and led to a final savings of ₹3,085.99 lakh.

63.1.5 Savings occurred under

(i) 4216 – Housing

01 – Government Residential Buildings

106 – General Pool Accommodation

01 –Works

O. 2,140.10

S. 4,013.66

R. (-) 600.24

5,553.52

2,467.53

(-) 3,085.99

Finance Department letter vide No.FIN/BUD/2-64/2023-24(S) dated 31 March 2024 stated that the savings was due to revision of budget allocations.

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	66,77,34			
Supplementary	...	66,77,34	56,25,44	(-) 10,51,90
Amount surrendered during the year (March 2024)				25,21,86

Capital**Major Head:****4202 - Capital Outlay on Education, Sports, Art and Culture**

Original	29,73,08			
Supplementary	...	29,73,08	4,05,38	(-) 25,67,70
Amount surrendered during the year (March 2024)				25,67,70

Revenue**Notes and Comments:**

65.1.1 In view of savings of ₹1,051.90 lakh, surrender of ₹2,521.86 lakh was not anticipated correctly leading to un-actual excess of ₹1,469.96 lakh which indicates that the Controlling Officer has no control mechanism to the overall budgeting system and financial management.

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

65.1.2. Savings occurred under :

Serial number	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 2202	– General Education			
	01 – Elementary Education			
	113 – Samagra Shiksha			
	01 – Samagra Shiksha – Teacher’s Education			
	O.	5,553.25		
	S.	...		
	R.	(-),2,511.92	30,41.33	4,511.30 (+) 1,469.97

As per the actual budget provision there is an saving of ₹1,041.95 lakh, however, the Department have decreased the provision due to less receipt of fund from Sponsoring Ministry and was not anticipated correctly leading to un-actual excess of ₹1,469.96 lakh.

(ii) 2202	– General Education			
	02 – Secondary Education			
	004 – Research and Training			
	01 – State Council of Educational Research and Training			
	O.	1,042.09		
	S.	...		
	R.	(-),19.94	1,022.15	1,029.87 (+) 7.72

As per the actual budget provision there is an saving of ₹12.22 lakh, however, the department have decreased the provision due to saving under salaries was not anticipated correctly leading to un-actual excess of ₹7.72 lakh.

65.1.3. Excess occurred under :

(i) 2202	– General Education			
	01 – Elementary Education			
	105 – Non-Formal Education (SCERT)			
	02 – State Board of Teachers Education			
	O.	30.00		
	S.	...		
	R.	10.00	40.00	32.27 (-) 7.73

As per the actual budget provision there is an excess of ₹2.27 lakh, however, the department have augmented the provision by re-appropriation of ₹10.00 lakh which was not anticipated correctly resulting in savings of ₹7.73 lakh indicating casual approach of the department towards the overall budgeting system and financial management.

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

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

Notes and Comments:

65.1.4 Savings of ₹2,567.70 lakh was due to less receipt of fund from Sponsoring Ministry against anticipated BE 2023-24.

65.1.5 Savings occurred under :

(i) 4202 – Capital Outlay on General Education

01 – General Education

600 – General

01 – Samagra Shiksha – Teacher’s Education

O. 2,598.60

S. ...

R. (-)30.90

2,567.70

...

(-)2,567.70

The savings of ₹2,567.70 lakh was surrendered during the year.

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	25,22,94			
Supplementary	...	25,22,94	24,82,81	(-) 40,13
Amount surrendered during the year (March 2024)				40,13
Capital				
Major Head				
4851 - Capital Outlay on Village and Small Industries				
4216 - Capital Outlay on Housing				
Original	...			
Supplementary	50,00	50,00	50,00	...
Amount surrendered during the year (March 2024)				...

Revenue**Notes and Comments:**

66.1.1 Finance Department vide letter No.FIN/BUD/2-66/2023-24(S) dated 31 March 2024 stated that the savings of ₹40.13 lakh was under salaries, non-requirement of State Share provision *etc.*

GRANT NO. 66- SERICULTURE- Concl'd.
(All Voted)

Serial Head number	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
66.1.2 Savings occurred under:			
(i) 2851 – Village and Small Industries			
107 –Sericulture Industries			
01 – Direction			
O.	699.03		
S.	...		
R.	(-86.70	612.33	612.20
			(-)0.13
(ii) 2851 – Village and Small Industries			
107 –Sericulture Industries			
05 – Catalytic Development Programme under Sericulture			
O.	30.00		
S.	...		
R.	...	30.00	15.00
			(-)15.00
(iii) 2851 – Village and Small Industries			
107 –Sericulture Industries			
07 – Integrated Silk Development Programme			
O.	25.00		
S.	...		
R.	...	...	...
			(-)25.00

The savings of ₹40.13 lakh was surrendered during the year.

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	39,26,34			
Supplementary	2,37,68	41,64,02	40,55,34	(-) 1,08,68
Amount surrendered during the year (March 2024)				1,08,39

Capital**Major Head:****4059- Capital Outlay on Public Works:**

Original	4,97,77			
Supplementary	...	4,97,77	4,97,77	...
Amount surrendered during the year (March 2024)				...

Revenue**Notes and Comments:**

67.1.1 Finance Department vide letter No.FIN/BUD/2-67/2023-24(S) dated 31 March 2024 stated that the savings of ₹108.68 lakh was under salaries due to non release of leave encashment and MACP arrears.

GRANT NO. 67- HOME GUARDS-Concl'd.

(All Voted)

Serial number	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
67.1.2 Savings occurred under:				
(i) 2070 – Other Administrative Service				
107 –Home Guards				
01 – Direction				
	O.	1,929.29		
	S.	225.68		
	R.	...	2,154.97	2,123.75
				(-)31.22
(ii) 2070 – Other Administrative Service				
107 –Home Guards				
03 – Home Guards Personnel				
	O.	1923.05		
	S.	...		
	R.	...	1923.05	1845.60
				(-)77.45

Out of the total savings of ₹108.67 lakh, ₹108.39 lakh was surrendered during the year.

GRANT NO. 68- POLICE ENGINEERING PROJECT
(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2055 - Police				
Original	24,12,32			
Supplementary	...	24,12,32	22,27,32	(-) 1,85,00
Amount surrendered during the year (March 2024)				4,60

Capital**Major Head:****4055 - Capital Outlay on Police**

Original	9,19,60			
Supplementary	1,35,50,02	1,44,69,62	1,11,59,81	(-) 33,09,81
Amount surrendered during the year (March 2024)				10,44,50

Revenue**Notes and Comments:**

68.1.1 In view of savings ₹185.00 lakh, surrender of ₹4.60 lakh was inadequate and led to a final savings of ₹180.40 lakh.

GRANT NO. 68- POLICE ENGINEERING PROJECT-Contd.
(All Voted)

Serial Head number	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
68.1.2 Savings occurred under :			
(i) 2055 – Police			
001 – Direction and Administration			
01 – Police Headquarters			
O.	2,097.40		
S.	...		
R.	25.18	2,122.58	1,866.37
			(-) 256.21

Finance Department vide letter No.FIN/BUD/2-68/2023-24(S) dated 31 March 2024 stated that the savings is due to non-drawal of salaries in respect of regular work charged employees.

68.1.3 Savings mentioned above was counter balanced by excess under :

(i) 2055 – Police			
001 – Direction and Administration			
02 – Central Workshop			
O.	314.92		
S.	...		
R.	(-)29.78	285.14	360.95
			(+) 75.81

Re-appropriation of fund was unnecessary and ultimately led to an excess of ₹75.81 lakh which indicates that the Controlling Officer has no control mechanism to the overall budgeting system.

Reasons for excess have not been intimated (July 2024).

GRANT NO. 68- POLICE ENGINEERING PROJECT-Concl'd.
(All Voted)

Serial Head number	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
Capital			
Notes and Comments:			
68.1.4 In view of savings ₹3,309.81 lakh, surrender of ₹1,044.50 lakh was inadequate and led to a final savings of ₹2,265.31 lakh.			
68.1.5 Savings occurred under :			
(i) 4055 – Capital Outlay on Police			
211 – Police Housing			
01 – Office Buildings			
O.	516.60		
S.	2,800.00		
R.	...	3,316.60	2,186.83
			(-) 1,129.77
(ii) 4055 – Capital Outlay on Police			
211 – Police Housing			
02 – Government Residential Building			
O.	403.00		
S.	8,661.02		
R.	...	9,064.02	7,928.48
			(-) 1,135.54

Finance Department vide letter No.FIN/BUD/2-68/2023-24(S) dated 31 March 2024 stated that the savings was due to non-release of 2nd Installment under Part-V of Special Assistance to States for Capital Investment.

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	47,42,26			
Supplementary	...	47,42,26	44,30,65	(-) 3,11,61
Amount surrendered during the year (March 2024)				3,08,22

Capital**Major Head:****4059 - Capital Outlay on Public works****4552 - Capital Outlay on North Eastern Areas**

Original	9,68,08			
Supplementary	10,00,00	19,68,08	19,68,08	...
Amount surrendered during the year (March 2024)				...

Revenue**Notes and Comments:**

69.1.1 In view of savings of ₹311.61 lakh, surrender of ₹308.22 lakh was inadequate.

69.1.2 Savings occurred under :

(i) 2070 – Other Administrative Services

108 – Fire Protection and Control

01 – Direction and Administration

O. 4,557.26

S. ...

R. (-)308.22 4,249.04 4,245.65 (-) 3.39

Finance Department vide letter No.FIN/BUD/2-69/2023-24(S) dated 31 March 2024 stated that the savings was under Salaries due to non-drawal of leave encashment, medical advance *etc.*

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	79,55,69			
Supplementary	...	79,55,69	56,33,09	(-) 23,22,60
Amount surrendered during the year (March 2024)				23,16,85
Capital				
Major Head:				
4401 - Capital Outlay on Crop Husbandry				
Original	2,65,00			
Supplementary	10,00,00	12,65,00	12,50,00	(-) 15,00
Amount surrendered during the year (March 2024)				15,00

Revenue

Notes and Comments:

70.1.1 In view of savings ₹2,322.60 lakh, surrender of ₹2,316.85 lakh was inadequate and led to a final savings of ₹5.75 lakh.

GRANT NO. 70- HORTICULTURE-Contd.
(All Voted)

Serial Head number	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
70.1.2 Savings occurred under :			
(i) 2401 – Crop Husbandry			
001 – Direction and Administration			
01 – Direction			
O.	912.07		
S.	...		
R.	(-139.20)	772.87	766.22
			(-) 6.65

The Department vide March 2024 stated that the savings of ₹6.65 lakh was due to non-drawal of pay arrears , leave encashment *etc.* under salaries.

70.1.3 Savings above was partly counter balance by excess occurred under :

(i) 2401 – Crop Husbandry			
001 – Direction and Administration			
02 – Subordinate Establishments			
O.	844.35		
S.	...		
R.	211.74	1,056.09	1,056.94
			(+) 0.85

Reasons for excess have not been intimated (July 2024).

GRANT NO. 70- HORTICULTURE-Concl'd.
(All Voted)

Serial Head number	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(ii) 2415 – Agricultural Research and Education			
01 – Crop Husbandry			
004 – Research			
01- Chemistry Laboratory			
O. 88.72			
S. ...			
R. (-)14.82	73.90	73.96	(+) 0.06

Reasons for excess have not been intimated (July 2024).

Capital

Notes and Comments:

70.1.4 The Department vide March 2024 stated that the savings of ₹15.00 lakh was due to the revised Developmental Outlays on Horti Link Roads.

70.1.5 Savings occurred under:

(i) 4401 – Capital Outlay on Crop Husbandry

 119 – Horticulture and Vegetable Crops

 02 - Horti-Link Road

 O. 215.00

 S. 1,000.00

 R. ... 1,215.00 1,200.00 (-) 15.00

The savings of ₹15.00 lakh was surrendered during the year.

GRANT No. 71- PARLIAMENTARY AFFAIRS
(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2052 – Secretariat General Services				
Original	1,14,00			
Supplementary	70,00	1,84,00	1,84,00	...
Amount surrendered during the year (March 2024)				...

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	45,76,14			
Supplementary Amount surrendered during the year (March 2024)	4,31,48	50,07,62	51,48,28	(+) 1,40,66 ...

Revenue

Notes and Comments:

72.1.1 The expenditure exceeded the grant by ₹140.66 lakh. Excess requires regularisation.

72.1.2 Excess occurred under:

Serial Head number		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				
09 – Arecanut Plantation				
O.	...			
S	...			
R.	9.34	9.34	150.00	(+) 140.66 (14066000)

Re-appropriation of fund was not anticipated correctly leading to excess of ₹140.66 lakh which was not regularised during the year indicating casual approach of the Controlling Officer towards the overall budgeting system and financial management.

Reasons for excess have not been intimated (July 2024).

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	6,06,46			
Supplementary	3,09	6,09,55	6,09,16	(-) 0,39
Amount surrendered during the year (March 2024)				0,38
Capital				
Major Head				
4059 - Capital Outlay on Public Works				
Original	2,50,00			
Supplementary	...	2,50,00	2,50,00	...
Amount surrendered during the year (March 2024)				...

GRANT NO. 74– MECHANICAL ENGINEERING

(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2059 - Public Works				
Original	57,69,03			
Supplementary	...	57,69,03	54,77,25	(-) 2,91,78
Amount surrendered during the year (March 2024)				2,88,00

Capital**Major Head:****5054 - Capital Outlay on Road and Bridges**

Original	1,00,00			
Supplementary	...	1,00,00	1,00,00	...
Amount surrendered during the year (March 2024)				...

Revenue**Notes and Comments:**

74.1.1 In view of savings ₹291.78 lakh, surrender of ₹288.00 lakh was inadequate leading to final savings of ₹3.78 lakh.

74.1.2 Savings was under :

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

Serial Head number	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 2059 –Public Works			
80 – General			
001 – Direction and Administration			
01 – Direction (Housing)			
O. 932.88			
S. ...			
R. (-) 138.04	794.84	791.06	(-) 3.78

Decrease in provision by re-appropriation was not anticipated correctly leading to savings which indicates that the Controlling Officer has no control mechanism to the overall budgeting system.

Reasons for savings have not been intimated (July 2024).

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				
<i>Original</i>	11,42,58,20			
<i>Supplementary</i>	1,35,78,79	12,78,36,99	10,68,43,46	(-) 2,09,93,53
<i>Amount surrendered during the year (March 2024)</i>				94,29,99

Capital**Major Head:****6003 - Internal Debt of the State Government****6004 - Loans and advances from the Central Government**

<i>Original</i>	61,82,12,01			
<i>Supplementary</i>	...	61,82,12,01	33,76,54,04	(-) 28,05,57,97
<i>Amount surrendered during the year (March 2024)</i>				28,05,04.97

Revenue**Notes and Comments:**

75.1.1 In view savings of ₹20,993.53 lakh, surrender of ₹9,429.99 lakh was inadequate leading to a final savings of ₹11,563.54 lakh.

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

Serial number	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
75.1.2	Savings occurred under :			
(i)	2049 – Interest Payment			
	01 – Interest on Internal Debt			
	101 – Interest on Market Loans			
	01 – On Market Loans			
	O. 91,653.87			
	S. 13,578.79			
	R. (-) 4,207.56	101,025.10	89,536.52	(-) 11,488.58

Decrease in budget provision by re-appropriation was not anticipated correctly leading to savings of ₹11,488.58 lakh which indicates that the Controlling Officer has no control mechanism to the overall budgeting system and financial management.

(ii)	2049 – Interest Payment			
	01 – Interest on Internal Debt			
	115 – Interest on Waste and Means Advances From Reserve Bank of India			
	01 – Waste and Means Advances from RBI			
	O. 1,500.00			
	S. ...			
	R. (-) 1,150.40	349.60	314.35	(-) 35.25

Decrease in budget provision by re-appropriation was not anticipated correctly leading to savings of ₹35.25 lakh which indicates that the Controlling Officer has no control mechanism to the overall budgeting system and financial management.

(iii)	2049 – Interest Payment			
	01 – Interest on Internal Debt			
	123 – Interest on NSSF			
	01 – National Small Savings Fund			
	O. 1,050.00			
	S. ...			
	R. (-) 241.55	808.45	768.76	(-) 39.69

Decrease in budget provision by re-appropriation was not anticipated correctly leading to savings of ₹39.69 lakh which indicates that the Controlling Officer has no control mechanism to the overall budgeting system and financial management.

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

Serial Head number	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(iv) 2049 – Interest Payment			
01 – Interest on Internal Debt			
200 – Interest on Other Internal Debts			
05 – On HUDCO Loans			
O. 4525.00			
S. ...			
R. (-) 1,251.20	3,273.78	3,273.79	(-) 0.01

Reasons for savings have not been intimated (July 2024).

Capital

Notes and Comments:

75.1.3 In view savings of ₹280,557.97 lakh, surrender of ₹280,504.97 lakh was inadequate leading to a final savings of ₹53.00 lakh.

75.1.4 Savings occurred under :

(i) 6003 – Internal Debt of the State Government

111 Special securities issued to N.S.S.F of the Central Government

01 – National Small Savings Fund

O. 1,325,00

S. ...

R. 40.85 1,365.85 1,312.85 (-) 53.00

Augmentation of provision by re-appropriation was unnecessary as per actual requirement and led to savings of ₹53.00 lakh which indicates that the Controlling Officer has no control mechanism to the overall budgeting system and financial management.

Reasons for savings have not been intimated (July 2024).

GRANT NO. 76- WOMEN WELFARE
(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2235 - Social Security and Welfare				
Original	12,86,70			
Supplementary	20,61	13,07,31	12,68,38	(-) 38,93
Amount surrendered during the year (March 2024)				38,93

Revenue**Notes and Comments:**

76.1.1 Finance Department vide letter No.FIN/BUD/2-76/2023-24 (S) dated 31 March 2024 stated that the savings of ₹38.93 lakh was under salaries due to non-drawal of leave encashment, medical reimbursement and MACP.

76.1.2 Savings occurred under:

(i) 2235 –Social Security and Welfare

02 – Social Welfare

103 –Women’s Welfare

01 –Direction

O. 710.70

S. 18.58

R. ... 729.28 696.42 (-) 32.86

(ii) 2235 –Social Security and Welfare

02 – Social Welfare

103 –Women’s Welfare

02 –Women Welfare Centre

O. 136.00

S. 2.03

R. ... 138.03 131.96 (-) 6.07

The overall savings of ₹38.93 lakh was surrendered during the year.

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	19,81,92			
Supplementary	6,82	19,88,74	19,43,12	(-) 45,62
Amount surrendered during the year (March 2024)				45,10
Capital				
Major Head				
4059 - Capital Outlay on Public Works				
4575 - Capital Outlay on other Special Areas Programmes				
Original	36,00,00			
Supplementary	...	36,00,00	24,30,88	(-) 11,69,12
Amount surrendered during the year (March 2024)				24,51,25
Revenue				

Notes and Comments:

77.1.1 Finance Department vide letter No.FIN/BUD/2-77/2023-24(S) dated 31 March 2024 stated that the savings of ₹45.62 lakh was under salaries.

GRANT NO. 77- DEVELOPMENT OF UNDERDEVELOPED AREAS-Contd.
(All Voted)

Serial Head number	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
77.1.2 Savings occurred under:			
(i) 2575 –Other Special Areas Programmes			
03 – Tribal Areas			
001 – Direction and Administration			
01 - Direction			
O.	681.92		
S.	6.82		
R.	...	688.74	(-) 45.62

Out of savings of ₹45.62 lakh, the Department surrendered ₹45.10 lakh during the year.

Capital

Notes and Comments:

77.1.3 In view of savings of ₹1,169.12 lakh, surrender of ₹2,451.25 lakh was not anticipated correctly leading to un-actual excess of ₹1,282.13 lakh which indicates that the Controlling Officer has no control mechanism to the overall budgeting system and financial management.

77.1.4 Excess occurred under:

(i) 4575 – Capital Outlay on other Special Areas Programmes			
06 – Border Area Development			
800 – Other Expenditure			
01 - Border Area Development Programme			
O.	2,600.00		
S.	...		
R.	(-)2,600.00	...	544.01 (+) 544.01

Re-appropriation of budget provision was not anticipated correctly and led to an excess of ₹544.01 lakh which indicates casual approach of the department towards overall budgeting system and financial management.

GRANT NO. 77- DEVELOPMENT OF UNDERDEVELOPED AREAS-Concl'd.
(All Voted)

Serial Head number	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(ii) 4575 – Capital Outlay on other Special Areas Programmes			
06 – Border Area Development			
800 – Other Expenditure			
02 - Development of Under-development Areas			
O. 1,000.00			
S. ...			
R. 148.75	1,148.75	1,886.87	(+) 738.12

Finance Department letter vide No.FIN/BUD/2-77/2023-24(S) dated 31 March 2024 stated that the anticipated amount was not released by the Sponsoring Authority.

GRANT NO. 78- TECHNICAL EDUCATION
(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2203- Technical Education				
Original	33,30,08			
Supplementary	77,21	34,07,29	31,60,39	(-) 2,46,90
Amount surrendered during the year (March 2024)				2,39,95

Capital**Major Head:****4202 - Capital Outlay on Education, Sports, Arts and Culture**

Original	2,25,37			
Supplementary	...	2,25,37	2,20,68	(-) 4,69
Amount surrendered during the year (March 2024)				4,69

Revenue**Notes and Comments:**

78.1.1 In view of savings of ₹246.90 lakh, surrender of ₹239.95 lakh was inadequate.

GRANT NO. 78- TECHNICAL EDUCATION-Contd.

(All Voted)

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

(i) 2203 – Technical Education

001 – Direction and Administration

01- Direction

O.	983.60		
S.	77.21		
R.	(-)140.05	920.76	920.58
			(-) 0.18

Reasons for savings have not been intimated (July 2024).

(ii) 2203 – Technical Education

105 – Polytechnics

01- Government Polytechnic

O.	2,246.48		
S.	...		
R.	(-)65.26	2,181.22	2,174.45
			(-) 6.77

Re-appropriation was not anticipated correctly and led to savings.

Reasons for savings have not been intimated (July 2024).

Capital**Notes and Comments:**

78.1.3 Finance Department vide letter No.FIN/BUD/2-78/2023-24(S) dated 31 March 2024 stated that the savings of ₹4.69 lakh was surrendered due to non-receipt of estimated amount from GoI.

GRANT NO. 78- TECHNICAL EDUCATION-Concl'd.

(All Voted)

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

(i) 4202 – Capital Outlay on Education, Sports, Art & Culture

02 –Technical Education

104- Polytechnics

03- Pradhan Mantri Kaushal Vikas Yojana

O. 53.00

S. ...

R. (-)48.31

4.69

...

(-) 4.69

The Department re-appropriated the fund of ₹48.31 lakh from CSS - PMKVY scheme to Upgradation of Existing Polytechnics under Development State Resource(SR). The remaining grant ₹4.69 lakh was surrendered stating that the estimated amount was not received from GoI during the year.

GRANT NO. 79- BORDER AFFAIRS

(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2053 - District Administration				
Original	3,04,89			
Supplementary	4,53	3,09,42	2,91,88	(-) 17,54
Amount surrendered during the year (March 2024)				17,54

Capital**Major Head:****4059 - Capital Outlay on Public Works****4216 - Capital Outlay on Housing****5054 - Capital Outlay on Roads and Bridges**

Original	1,85,00			
Supplementary	...	1,85,00	1,85,00	...
Amount surrendered during the year (March 2024)				...

Revenue**Notes and Comments:**

79.1.1 Finance Department vide letter No.FIN/BUD/2-79/2023-24(S) dated 31 March 2024 stated that the savings of ₹17.54 lakh was under salaries due to non-drawal of leave encashment and DA arrears.

79.1.2 Savings occurred under:

(i) 2053 – District Administration

094- Other Establishment

01- Borders Affairs

O. 304.89

S. 4.53

R. ... 309.42 291.88 (-) 17.54

The savings of ₹17.54 lakh was surrendered during the year.

GRANT NO. 80- STATE INFORMATION COMMISSION

(All Charged)

	Total Appropriation	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
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Revenue**Major Head****2075 - Miscellaneous General Services****Charged:**

<i>Original</i>	3,42,41		
<i>Supplementary</i>	1,19,47	4,61,88	4,07,07
<i>Amount surrendered during the year (March 2024)</i>			(-) 54,81
			54,84

Revenue**Notes and Comments:**

80.1.1 Finance Department vide letter No.FIN/BUD/2-80/2023-24(S) dated 31 vide March 2024 stated that the savings of ₹54.81 lakh was under salaries due to non-payment of MACP arrears and wages.

80.1.2 Savings occurred under:

Serial Head number	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 2075 – Miscellaneous General Services			
800- Other Expenditure			
01- State Information Commission			
O. 316.98			
S. 119.47			
R. ...	436.45	384.00	(-) 52.45
(ii) 2075 – Miscellaneous General Services			
800- Other Expenditure			
01- Pensionery Benefit to Retired CICs and SICs			
O. 25.43			
S. ...			
R. ...	25.43	23.07	(-) 2.36

Out of total saving ₹54.81 lakh, the department surrendered ₹54.84 lakh during the year.

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	6,98,63			
Supplementary	3,90,21	10,88,84	10,74,11	(-) 14,73
Amount surrendered during the year (March 2024)				14,72

Capital**Major Head:****4059 - Capital Outlay on Public Works****5425 – Capital Outlay on Other Scientific and Environmental Research**

Original	3,16,00			
Supplementary	10,00,00	13,16,00	13,16,00	...
Amount surrendered during the year (March 2024)				...

Revenue**Notes and Comments:**

81.1.1 Finance Department vide letter No.FIN/BUD/2-81/2023-24(S) dated 31 March 2024 stated that the savings of ₹14.73 lakh was under salaries due to retirement of officials.

81.1.2 Savings occurred under:

Serial Head number		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 3425 – Other Scientific Research				
60- Others				
001- Direction and Administration				
01- Direction				
O.	558.63			
S.	224.46			
R.	...	783.09	768.36	(-) 14.73

Out of total saving ₹14.73 lakh, the department surrendered ₹14.72 lakh during the year.

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	6,69,39			
Supplementary	2,88,91	9,58,30	9,43,11	(-) 15,19
Amount surrendered during the year (March 2024)				14,99

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	2,20,00			
Supplementary	37,66,65	39,86,65	39,86,65	...
Amount surrendered during the year (March 2024)				...

Revenue**Notes and Comments:**

82.1.1 In view of savings of ₹15.19 lakh, surrender of ₹14.99 lakh was inadequate.

82.1.2 Finance Department vide letter No.FIN/BUD/2-82/2023-24 dated 31 March 2024 stated that the savings of ₹15.19 lakh was under salaries due to retirement of officials.

GRANT NO. 82- NEW AND RENEWABLE ENERGY-Concl.

(All Voted)

82.1.3 Savings occurred under:

Serial number	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 2810 – Other Scientific Research				
001- Direction and Administration				
01- Direction				
O.	669.39			
S.	288.91			
R.	...	958.30	943.11	(-) 15.19

Out of total saving ₹15.19 lakh, the department surrendered ₹14.99 lakh during the year.

APPENDIX -I

Statement showing grants wise details of recoveries adjusted in reduction of expenditure during the year 2023-24.

(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	
	Revenue	Capital	Revenue	Capital	More (+)	Less (-)
					Revenue	Capital
35 – Medical, Public Health and Family Welfare	1,33,82	...	(+)1,33,82	...
58 – Roads & Bridges	64,88,38	...	(+)64,88,38	...
64 – Housing	60,20	...	(+)60,20	...
68- Police Engineering Project	1,51,92	...	(+)1,51,92	...
Total	68,34,32	...	(+)68,34,32	...

APPENDIX-II

Statement showing grant wise details of recoveries adjusted in reduction of expenditure during the year 2023-24.

(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	
	Revenue	Capital	Revenue	Capital	More (+)	Less (-)
					Revenue	Capital
05 - Election	3	...	(+)3	...
9- Taxes on Vehicles	21	...	(+)21	...
10 – Public Service Commission	75	...	(+)75	...
12 – Treasuries and Accounts	2,99	...	(+)2,99	...
14 – Jails	16,16	...	(+)16,16	...
18 - Pension and Other Retirement Benefits	40,25	...	(+)40,25	...
22 – Civil Supplies	4,82	...	(+)4,82	...
26 – Civil Secretariat	19	...	(+)19	...
27- Planning Machinery	7,15	...	(+)7,15	...
28 – Civil Police	7,86	...	(+)7,86	...
31 – School Education	58,49	...	(+)58,49	...
32 – Higher Education	2,49	...	(+)2,49	...
33- Youth Resources and Sports	5,13	...	(+)5,13	...
35 - Medical, Public Health and Family Welfare	4,98	...	(+)4,98	...
36 – Urban Development	66	...	(+)66	...
38 - Information and Public Relations	1,12	...	(+)1,12	...
40 – Employment and Craftsmen Training	50	...	(+)50	...
42 – Rural Development	1,25	...	(+)1,25	...
45 - Co-operation	2,65	...	(+)2,65	...
46 - Statistics	5	...	(+)5	...
48 - Agriculture	93	...	(+)93	...

APPENDIX-II-Concl.

Statement showing grant wise details of recoveries adjusted in reduction of expenditure during the year 2023-24.

(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	
	Revenue	Capital	Revenue	Capital	More (+)	Less (-)
					Revenue	Capital
49 - Soil and Water Conservation	6,75	...	(+)6,75	...
51 – Fisheries	30	...	(+)30	...
53 – Industries	79	...	(+)79	...
55 – Power	2,00	...	(+)2,00	...
58 - Roads & Bridges	6,27	...	(+)6,27	...
60 – Water Supply	95	...	(+)95	...
66 –Sericulture	19	...	(+)19	...
67 –Home Guards	1,15	...	(+)1,15	...
69 –Fire and Emergency Services	3	...	(+)3	...
74 – Mechanical Engineering	12	...	(+)12	...
78- Technical Education	26	...	(+)26	...
TOTAL	1,77,47	...	(+) 1,77,47	...

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