



सत्यमेव जयते

# APPROPRIATION ACCOUNTS

## 2019-20



लोकहितार्थ सत्यनिष्ठा  
Dedicated to Truth in Public Interest



## GOVERNMENT OF NAGALAND



# **APPROPRIATION ACCOUNTS**

**2019-2020**

**GOVERNMENT OF NAGALAND**



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## INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Nagaland for the year 2019-2020 presents the accounts of sums expended in the year ended 31 March 2020 compared with the sums specified in the schedules appended to the Appropriation Acts passed under Articles 204 and 205 of the Constitution of India.

In these Accounts

`O' stands for Original Grant or Appropriation,

`S' stands for Supplementary Grant or Appropriation,

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

Charged appropriations and expenditure are shown in *italics*.

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

### SAVINGS

- (i) No notes and comments are necessary if a grant/appropriation has an overall savings of less than ₹1 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 ₹1 lakh or higher.

### EXCESS

- (i) Comments on individual sub-heads are limited to excess over ₹1 lakh.

Original provision and Supplementary Grant are only taken for comments.

**SUMMARY OF**

Number and name of grant or appropriation		Amount of grant or appropriation		Expenditure		
		Revenue (₹ in lakh)	Capital (₹ in lakh)	Revenue (₹ in lakh)	Capital (₹ in lakh)	
(1)		(2)	(3)	(4)	(5)	
01	State Legislature	<i>Charged</i>	186.54	0.00	186.52	0.00
		<i>Voted</i>	3443.87	750.00	3366.68	750.00
02	Head of State	<i>Charged</i>	1219.80	0.00	1182.61	0.00
		<i>Voted</i>	0.00	0.00	0.00	0.00
03	Council of Ministers	<i>Charged</i>	0.00	0.00	0.00	0.00
		<i>Voted</i>	1878.91	0.00	1878.72	0.00
04	Administration of Justice	<i>Charged</i>	901.83	0.00	901.79	0.00
		<i>Voted</i>	3140.00	2500.00	3128.77	2275.00
05	Election	<i>Charged</i>	0.00	0.00	0.00	0.00
		<i>Voted</i>	1620.23	0.00	1594.95	0.00
06	Land Revenue	<i>Charged</i>	0.00	0.00	0.00	0.00
		<i>Voted</i>	134.58	0.00	116.16	0.00
07	State Excise	<i>Charged</i>	0.00	0.00	0.00	0.00
		<i>Voted</i>	2316.62	100.00	2293.48	100.00
08	Sales Tax	<i>Charged</i>	0.00	0.00	0.00	0.00
		<i>Voted</i>	1784.38	309.20	1783.95	186.66
09	Taxes on Vehicles	<i>Charged</i>	0.00	0.00	0.00	0.00
		<i>Voted</i>	1424.88	225.00	1420.27	225.00
10	Public Service Commission	<i>Charged</i>	760.38	0.00	754.67	0.00
		<i>Voted</i>	0.00	0.00	0.00	0.00
11	District Administration	<i>Charged</i>	0.00	0.00	0.00	0.00
		<i>Voted</i>	16597.77	0.00	15763.23	0.00
12	Treasury and Accounts Administration	<i>Charged</i>	0.00	0.00	0.00	0.00
		<i>Voted</i>	5687.44	275.00	4374.63	275.00
13	Village Guards	<i>Charged</i>	0.00	0.00	0.00	0.00
		<i>Voted</i>	6663.55	200.00	6634.34	177.00
14	Jails	<i>Charged</i>	0.00	0.00	0.00	0.00
		<i>Voted</i>	5627.18	200.00	5619.21	177.00
15	Vigilance Commission	<i>Charged</i>	0.00	0.00	0.00	0.00
		<i>Voted</i>	1119.19	0.00	1049.16	0.00
16	State Guest Houses	<i>Charged</i>	0.00	0.00	0.00	0.00
		<i>Voted</i>	1906.76	0.00	1818.42	0.00
17	State Lotteries	<i>Charged</i>	0.00	0.00	0.00	0.00
		<i>Voted</i>	362.21	0.00	360.49	0.00
18	Pensions and Other Retirement Benefits	<i>Charged</i>	0.00	0.00	0.00	0.00
		<i>Voted</i>	200783.40	0.00	181090.75	0.00
19	Rajya Sainik Board	<i>Charged</i>	0.00	0.00	0.00	0.00
		<i>Voted</i>	348.53	0.00	339.95	0.00
20	Relief, Rehabilitation etc.	<i>Charged</i>	0.00	0.00	0.00	0.00
		<i>Voted</i>	131.45	0.00	141.45	0.00
21	Relief of Distress Caused by Natural Calamities	<i>Charged</i>	0.00	0.00	0.00	0.00
		<i>Voted</i>	24789.68	0.00	20592.53	0.00
22	Civil Supplies	<i>Charged</i>	0.00	0.00	0.00	0.00
		<i>Voted</i>	10183.46	900.00	10173.44	100.00
23	Loans to Government Servants	<i>Charged</i>	0.00	0.00	0.00	0.00
		<i>Voted</i>	0.01	35.00	0.00	35.00

**APPROPRIATION ACCOUNTS**

Savings		Excess		Percentage of Savings(-)/Excess(+)			
Revenue	Capital	Revenue	Capital	Revenue		Capital	
(₹ in lakh)	(₹ in lakh)	(₹ in lakh)	(₹ in lakh)	2018-2019	2019-2020	2018-2019	2019-2020
(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
0.02	0.00	0.00	0.00	0.00	(-)0.01	0.00	0.00
77.19	0.00	0.00	0.00	0.00	(-)2.24	0.00	0.00
37.19	0.00	0.00	0.00	(-)2.29	(-)3.05	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.19	0.00	0.00	0.00	(-)2.17	(-)0.01	0.00	0.00
0.04	0.00	0.00	0.00	(-)0.19	0.00	0.00	0.00
11.23	225.00	0.00	0.00	(-)0.38	(-)0.36	(-)59.56	(-)9.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25.28	0.00	0.00	0.00	(-)0.15	(-)1.56	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
18.42	0.00	0.00	0.00	(-)28.18	(-)13.69	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23.14	0.00	0.00	0.00	(-)18.54	(-)1.00	(-)9.38	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.43	122.54	0.00	0.00	(-)4.48	(-)0.02	(-)2.30	(-)39.63
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4.61	0.00	0.00	0.00	(-)1.38	(-)0.32	0.00	0.00
5.71	0.00	0.00	0.00	(-)8.86	(-)0.75	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
834.54	0.00	0.00	0.00	(-)6.03	(-)5.03	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1312.81	0.00	0.00	0.00	(-)0.67	(-)23.08	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
29.21	23.00	0.00	0.00	(-)1.20	(-)0.44	(-)11.50	(-)11.50
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7.97	23.00	0.00	0.00	(-)3.07	(-)0.14	(-)11.50	(-)11.50
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
70.03	0.00	0.00	0.00	(-)7.22	(-)6.26	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
88.34	0.00	0.00	0.00	(-)5.52	(-)4.63	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.72	0.00	0.00	0.00	(-)2.49	(-)0.47	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19692.65	0.00	0.00	0.00	(-)13.08	(-)9.81	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8.58	0.00	0.00	0.00	(-)15.00	(-)2.46	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	10.00	0.00	0.00	7.61	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4197.15	0.00	0.00	0.00	0.00	(-)16.93	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10.02	800.00	0.00	0.00	0.02	(-)0.10	(-)28.57	(-)88.89
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.01	0.00	0.00	0.00	(-)100.00	(-)100.00	0.00	0.00

(viii)

**SUMMARY OF**

Number and name of grant or appropriation		Amount of grant or appropriation		Expenditure	
		Revenue (₹ in lakh)	Capital	Revenue (₹ in lakh)	Capital
(1)		(2)	(3)	(4)	(5)
24	Small Savings	<i>Charged</i>	0.00	0.00	0.00
		Voted	8.00	0.00	8.00
25	Land Records and Survey	<i>Charged</i>	0.00	0.00	0.00
		Voted	2366.01	100.00	2459.45
26	Civil Secretariat	<i>Charged</i>	0.00	0.00	0.00
		Voted	23660.32	20094.98	20217.81
27	Planning Machinery	<i>Charged</i>	0.00	0.00	0.00
		Voted	50171.39	37782.00	19699.87
28	Civil Police	<i>Charged</i>	0.00	0.00	0.00
		Voted	154164.40	0.00	160579.66
29	Stationery and Printing	<i>Charged</i>	0.00	0.00	0.00
		Voted	2519.45	400.00	2519.15
30	Administrative Training Institute	<i>Charged</i>	0.00	0.00	0.00
		Voted	701.30	50.00	617.72
31	School Education	<i>Charged</i>	0.00	0.00	0.00
		Voted	168523.63	640.89	138350.24
32	Higher Education	<i>Charged</i>	0.00	0.00	0.00
		Voted	20281.15	4305.00	12877.31
33	Youth Resources and Sports	<i>Charged</i>	0.00	0.00	0.00
		Voted	3990.63	5235.85	3930.37
34	Art, Culture and Gazetteers	<i>Charged</i>	0.00	0.00	0.00
		Voted	2217.85	958.43	2212.15
35	Medical, Public Health and Family Welfare	<i>Charged</i>	0.00	0.00	0.00
		Voted	72854.53	9070.00	66032.33
36	Urban Development	<i>Charged</i>	0.00	0.00	0.00
		Voted	2275.48	11591.21	2185.51
37	Municipal Administration	<i>Charged</i>	0.00	0.00	0.00
		Voted	4609.17	13057.75	1272.10
38	Information and Public Relations	<i>Charged</i>	0.00	0.00	0.00
		Voted	3682.15	215.15	3679.50
39	Tourism	<i>Charged</i>	0.00	0.00	0.00
		Voted	2920.41	634.52	3408.33
40	Employment and Craftsmen Training	<i>Charged</i>	0.00	0.00	0.00
		Voted	4638.04	50.00	3904.31
41	Labour	<i>Charged</i>	0.00	0.00	0.00
		Voted	986.99	0.00	981.97
42	Rural Development	<i>Charged</i>	0.00	0.00	0.00
		Voted	118458.51	100.00	63796.14
43	Social Security and Welfare	<i>Charged</i>	0.00	0.00	0.00
		Voted	28304.79	2447.28	28203.19
44	Evaluation	<i>Charged</i>	0.00	0.00	0.00
		Voted	1024.36	132.91	880.38
45	Co-Operation	<i>Charged</i>	0.00	0.00	0.00
		Voted	4014.83	1595.94	2561.58
46	Statistics	<i>Charged</i>	0.00	0.00	0.00
		Voted	3863.17	450.00	3699.26

**APPROPRIATION ACCOUNTS -Contd.**

Savings		Excess		Percentage of Savings(-)/Excess(+)			
Revenue (₹ in lakh)	Capital	Revenue (₹ in lakh)	Capital	2018-2019	Revenue 2019-2020	2018-2019	Capital 2019-2020
(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	93.44	0.00	(-)0.44	3.95	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3442.51	18737.50	0.00	0.00	(-)4.24	(-)14.55	0.00	(-)93.24
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30471.52	24616.62	0.00	0.00	(-)63.53	(-)60.73	(-)78.62	(-)65.15
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	6415.26	0.00	(-)0.67	4.16	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.30	11.51	0.00	0.00	(-)0.21	(-)0.01	(-)10.89	(-)2.88
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
83.58	0.00	0.00	0.00	(-)13.48	(-)11.92	(-)11.50	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30173.39	377.98	0.00	0.00	(-)7.25	(-)17.90	(-)4.26	(-)58.98
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7403.84	1405.15	0.00	0.00	(-)3.58	(-)36.51	(-)85.89	(-)32.64
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60.26	721.71	0.00	0.00	(-)2.84	(-)1.51	(-)21.08	(-)13.78
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5.70	459.65	0.00	0.00	(-)1.40	(-)0.26	(-)2.28	(-)47.96
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6822.20	8207.52	0.00	0.00	(-)11.23	(-)9.36	(-)85.75	(-)90.49
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
89.97	2785.69	0.00	0.00	(-)0.93	(-)3.95	(-)28.02	(-)24.03
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3337.07	2180.69	0.00	0.00	(-)83.00	(-)72.40	(-)61.42	(-)16.70
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.65	0.00	0.00	0.00	(-)0.74	(-)0.07	(-)20.16	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	307.45	487.92	0.00	(-)0.31	16.71	(-)29.15	(-)48.45
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
733.73	0.00	0.00	0.00	(-)43.09	(-)15.82	(-)78.67	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5.02	0.00	0.00	0.00	(-)6.50	(-)0.51	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
54662.37	0.00	0.00	0.00	(-)61.73	(-)46.14	(-)8.22	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101.60	0.00	0.00	0.00	(-)10.02	(-)0.36	(-)100.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
143.98	0.00	0.00	7.75	(-)2.34	(-)14.06	(-)11.66	5.83
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1453.25	3.31	0.00	0.00	(-)0.66	(-)36.20	(-)4.50	(-)0.20
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
163.91	17.26	0.00	0.00	(-)6.06	(-)4.24	(-)9.82	(-)3.84

**SUMMARY OF**

Number and name of grant or appropriation		Amount of grant or appropriation		Expenditure		
		Revenue (₹ in lakh)	Capital	Revenue (₹ in lakh)	Capital	
(1)		(2)	(3)	(4)	(5)	
47	Legal Metrology and Consumer Protection	<i>Charged</i>	0.00	0.00	0.00	0.00
		Voted	1285.00	100.00	997.72	88.50
48	Agriculture	<i>Charged</i>	0.00	0.00	0.00	0.00
		Voted	29654.61	1181.00	22360.26	1169.50
49	Soil and Water Conservation	<i>Charged</i>	0.00	0.00	0.00	0.00
		Voted	6935.11	0.00	6190.58	0.00
50	Animal Husbandry and Dairy Development	<i>Charged</i>	0.00	0.00	0.00	0.00
		Voted	11445.21	400.00	9112.53	0.00
51	Fisheries	<i>Charged</i>	0.00	0.00	0.00	0.00
		Voted	4665.71	400.00	4788.76	335.00
52	Forest, Ecology, Environment and Wildlife	<i>Charged</i>	0.00	0.00	0.00	0.00
		Voted	15289.32	100.00	14313.63	100.00
53	Industries	<i>Charged</i>	0.00	0.00	0.00	0.00
		Voted	8167.58	600.00	8154.92	600.00
54	Mineral Development	<i>Charged</i>	0.00	0.00	0.00	0.00
		Voted	3822.12	100.00	3751.64	100.00
55	Power	<i>Charged</i>	0.00	0.00	0.00	0.00
		Voted	58535.77	10467.52	58183.13	6164.26
56	Road Transport	<i>Charged</i>	0.00	0.00	0.00	0.00
		Voted	8268.33	1423.18	8265.75	1388.19
57	Housing Loans	<i>Charged</i>	0.00	0.00	0.00	0.00
		Voted	0.01	21.52	0.00	0.00
58	Roads and Bridges	<i>Charged</i>	0.00	0.00	0.00	0.00
		Voted	36762.00	39172.69	36756.44	26278.11
59	Irrigation and Flood Control	<i>Charged</i>	0.00	0.00	0.00	0.00
		Voted	3981.61	7432.64	3116.10	3549.12
60	Water Supply	<i>Charged</i>	0.00	0.00	0.00	0.00
		Voted	10235.96	14850.00	10235.96	7765.57
61	Special Development Programme	<i>Charged</i>	0.00	0.00	0.00	0.00
		Voted	800.00	0.00	800.00	0.00
62	Civil Administration Works	<i>Charged</i>	0.00	0.00	0.00	0.00
		Voted	1176.63	1779.35	1161.52	1779.35
63	Science, Technology, Ecology and Environment	<i>Charged</i>	0.00	0.00	0.00	0.00
		Voted	352.05	316.00	333.52	266.00
64	Housing	<i>Charged</i>	0.00	0.00	0.00	0.00
		Voted	14178.78	5697.00	13954.46	5027.98
65	State Council of Educational Research and Training	<i>Charged</i>	0.00	0.00	0.00	0.00
		Voted	3890.64	600.00	3753.65	100.00
66	Sericulture	<i>Charged</i>	0.00	0.00	0.00	0.00
		Voted	2125.94	100.00	2084.77	122.00
67	Home Guards	<i>Charged</i>	0.00	0.00	0.00	0.00
		Voted	3714.74	255.63	3646.30	88.50
68	Police Engineering Project	<i>Charged</i>	0.00	0.00	0.00	0.00
		Voted	2505.97	5886.83	2467.87	5886.83
69	Fire and Emergency Service	<i>Charged</i>	0.00	0.00	0.00	0.00
		Voted	3940.96	637.04	3940.34	637.04

**APPROPRIATION ACCOUNTS -Contd.**

Savings		Excess		Percentage of Savings(-)/Excess(+)			
Revenue (₹ in lakh)	Capital	Revenue (₹ in lakh)	Capital	2018-2019	2019-2020	2018-2019	2019-2020
(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
287.28	11.50	0.00	0.00	(-)23.26	(-)22.36	-11.51	-11.50
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7294.35	11.50	0.00	0.00	(-)8.48	(-)24.60	0.00	-0.97
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
744.53	0.00	0.00	0.00	(-)25.19	(-)10.74	-1.92	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2332.68	400.00	0.00	0.00	(-)18.23	(-)20.38	0.00	-100.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	65.00	123.05	0.00	(-)0.40	2.64	-13.96	-16.25
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
975.69	0.00	0.00	0.00	(-)26.81	(-)6.38	-76.16	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12.66	0.00	0.00	0.00	(-)0.75	(-)0.16	-4.35	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
70.48	0.00	0.00	0.00	(-)0.67	(-)1.84	-2.98	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
352.64	4303.26	0.00	0.00	(-)0.25	(-)0.60	-8.30	-41.11
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.58	34.99	0.00	0.00	(-)2.35	(-)0.03	0.00	-2.46
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.01	21.52	0.00	0.00	(-)100.00	(-)100.00	0.00	-100.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5.56	12894.58	0.00	0.00	(-)0.10	(-)0.02	-0.16	-32.92
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
865.51	3883.52	0.00	0.00	(-)24.53	(-)21.74	-79.58	-52.25
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	7084.43	0.00	0.00	(-)8.16	0.00	-26.51	-47.71
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15.11	0.00	0.00	0.00	(-)12.58	(-)1.28	-0.20	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
18.53	50.00	0.00	0.00	(-)5.58	(-)5.26	-5.66	-15.82
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
224.32	669.02	0.00	0.00	(-)0.64	(-)1.58	-0.37	-11.74
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
136.99	500.00	0.00	0.00	(-)11.35	(-)3.52	-8.82	-83.33
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
41.17	0.00	0.00	22.00	(-)6.03	(-)1.94	0.00	22.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
68.44	167.13	0.00	0.00	(-)1.72	(-)1.84	-11.70	-65.38
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
38.10	0.00	0.00	0.00	(-)0.59	(-)1.52	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.62	0.00	0.00	0.00	(-)2.14	(-)0.02	-8.04	0.00

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**SUMMARY OF**

Number and name of grant or appropriation	Amount of grant or appropriation	Expenditure			
		Revenue		Capital	
		Revenue		Capital	
(1)	(2)	(3)	(4)	(5)	
70 Horticulture	<i>Charged</i>	0.00	0.00	0.00	0.00
	Voted	16552.31	150.00	10154.54	135.00
71 Parliamentary Affairs	<i>Charged</i>	0.00	0.00	0.00	0.00
	Voted	204.00	0.00	204.00	0.00
72 Land Resources Development	<i>Charged</i>	0.00	0.00	0.00	0.00
	Voted	15916.85	0.00	17242.43	0.00
73 State Institute of Rural Development	<i>Charged</i>	0.00	0.00	0.00	0.00
	Voted	592.91	228.52	583.95	0.00
74 Mechanical Engineering	<i>Charged</i>	0.00	0.00	0.00	0.00
	Voted	5159.27	150.00	5152.24	150.00
75 Servicing of Debt	<i>Charged</i>	111110.11	675580.66	96374.36	686724.86
	Voted			0.00	0.00
76 Women Welfare	<i>Charged</i>	0.00	0.00	0.00	0.00
	Voted	1221.13	65.00	1110.86	0.00
77 Development of Under Developed Areas	<i>Charged</i>	0.00	0.00	0.00	0.00
	Voted	653.94	7918.45	819.69	5045.87
78 Technical Education	<i>Charged</i>	0.00	0.00	0.00	0.00
	Voted	2529.38	1100.00	2270.82	92.33
79 Border Affairs	<i>Charged</i>	0.00	0.00	0.00	0.00
	Voted	351.91	100.00	320.52	100.00
80 State Information Commission	<i>Charged</i>	257.97	0.00	253.74	0.00
	Voted	0.00	0.00	0.00	0.00
81 Information Technology and Communication	<i>Charged</i>	0.00	0.00	0.00	0.00
	Voted	1066.66	495.90	1061.60	438.85
82 New and Renewable Energy	<i>Charged</i>	0.00	0.00	0.00	0.00
	Voted	565.56	761.78	519.45	761.78
Total	<i>Charged</i>	114436.63	675580.66	99653.69	686724.86
	Voted	1242728.63	216896.16	1065426.86	121558.06



**APPROPRIATION ACCOUNTS -Contd.**

Savings		Excess		Percentage of Savings(-)/Excess(+)			
Revenue (₹ in lakh)	Capital	Revenue (₹ in lakh)	Capital	2018-2019	2019-2020	2018-2019	2019-2020
(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6397.77	15.00	0.00	0.00	(-37.62)	(-38.65)	(-24.14)	(-10.00)
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	1325.58	0.00	(-53.29)	8.33	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8.96	228.52	0.00	0.00	(-0.07)	(-1.51)	(-11.51)	(-100.00)
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7.03	0.00	0.00	0.00	(-1.30)	(-0.14)	0.00	0.00
0.00	0.00	0.00	11144.20	(-6.02)	(-13.26)	(-46.48)	1.65
14735.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
110.27	65.00	0.00	0.00	(-3.36)	(-9.03)	0.00	(-100.00)
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	2872.58	165.75	0.00	(-0.80)	25.35	0.00	(-36.28)
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
258.56	1007.67	0.00	0.00	(-6.36)	(-10.22)	(-75.01)	(-91.61)
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31.39	0.00	0.00	0.00	(-4.42)	(-8.92)	(-11.50)	0.00
0.00	0.00	0.00	0.00	(-11.12)	(-1.64)	0.00	0.00
4.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5.06	57.05	0.00	0.00	(-0.14)	(-0.47)	(-11.50)	(-11.50)
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
46.11	0.00	0.00	0.00	(-3.99)	(-8.15)	(-5.15)	0.00
14782.94	0.00	0.00	11144.20				
185922.77	95367.85	8621.00	29.75				

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**SUMMARY OF APPROPRIATION ACCOUNTS-Contd.**  
**EXCESS OVER THE FOLLOWING 10 GRANTS/APPROPRIATION**  
**(REVENUE : 7, CAPITAL : 3) REQUIRE REGULARISATION :-**

Sl. No.	Grant No	Name of Grant	EXCESS	
			(₹ in lakh)	
			Revenue	Capital
1	20	Relief, Rehabilitation	10.00	0.00
2	25	Land Records and Survey	93.44	0.00
3	28	Civil Police	6415.26	0.00
4	39	Tourism	487.92	0.00
5	44	Evaluation Unit	0.00	7.75
6	51	Fisheries	123.05	0.00
7	66	Sericulture	0.00	22.00
8	72	Land Resource Development	1325.58	0.00
9	75	Servicing of Debt	0.00	11144.20
10	77	Development of Under Developed Areas	165.75	0.00
Total			86,21.00	111,73.95

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

**SUMMARY OF APPROPRIATION ACCOUNTS-Concl.**

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

	Voted		
	Revenue	Capital	Total
Total expenditure according to the Appropriation Accounts	10654,26.86	( ₹ in lakh ) 1215,58.06	11869,84.92
Deduct-Total recoveries shown in Appendix	13,78.71	0	13,78.71
Net total expenditure shown in Statement No. 11 of the Finance Accounts	10640,48.15	1215,58.06	11856,06.21
	Charged		
	Revenue	Capital	Total
Total expenditure according to the Appropriation Accounts	996,53.69	( ₹ in lakh ) 6867,24.87	7863,78.56
Deduct-Total recoveries shown in Appendix	0	0	0
Net total expenditure shown in Statement No. 11 of the Finance Accounts	996,53.69	6867,24.87	7863,78.56

## **Certificate of the Comptroller and Auditor General of India**

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

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

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

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

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

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

**Date 22 July 2021**  
**Place: New Delhi**



**( GIRISH CHANDRA MURMU )**  
**Comptroller and Auditor General of India**





**APPROPRIATION  
ACCOUNTS**





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

		<b>Total Grant/Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2011 - State Legislature</b>				
<b>2552 - North Eastern Areas</b>				
Voted:				
Original	28, 92.64			
Supplementary	5, 51.23	34, 43.87	33, 66.68	(-) 77.19
Amount surrendered during the year (March 2020)				77.18
 <b>Major Head:</b>				
<b>2011 - State Legislature</b>				
<b>Charged:</b>				
Original	1,22.88			
Supplementary	63.66	1,86.54	1,86.52	(-) 0.02
Amount surrendered during the year (March 2020)				0.02
 <b>Capital:</b>				
<b>Major Head:</b>				
4059 – Capital Outlay on Public Works				
Voted:				
Original	5, 00.00			
Supplementary	2,50.00	7,50.00	7,50.00	0.00
Amount surrendered during the year (March 2020)				...

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

		<b>Total Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2012 - Governor</b>				
Original	7, 62.82			
Supplementary	4, 56.98	12, 19.80	11, 82.61	(-) 37.19
Amount surrendered during the year (March 2020)				37.18

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

		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2013 - Council of Ministers</b>				
<b>2552 - North Eastern Areas</b>				
Original	12,59.96			
Supplementary	6,18.95	18,78.91	18,78.72	(-) 0.19
Amount surrendered during the year (March 2020)				0.19

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

		<b>Total Grant/Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2014 - Administration of Justice</b>				
<b>2552 - North Eastern Areas</b>				
<b>Voted:</b>				
Original	28, 07.43			
Supplementary	3, 32.57	31, 40.00	31, 28.76	(-) 11.24
Amount surrendered during the year (March 2020)				7.23
<b>Major Head:</b>				
<b>2014 - Administration of Justice</b>				
<b>Charged:</b>				
Original	7, 61.17			
Supplementary	1, 40.66	9, 01.83	9, 01.79	(-) 0.04
Amount surrendered during the year (March 2020)				0.04
<b>Capital:</b>				
<b>Major Head:</b>				
4059 – Capital Outlay on Public Works				
4216 - Capital Outlay on Housing				
<b>Voted:</b>				
Original	25,00.00			
Supplementary	0.00	25,00.00	22,75.00	(-) 2,25.00
Amount surrendered during the year (March 2020)				2,25.00

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

	<b>Total Grant/Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
--	--------------------------------------	-----------------------------------------------	-----------------------------------

**Revenue**

**Notes and Comments:**

**4.1.1** In view of savings of ₹11.24 lakh, surrender of ₹7.23 lakh was inadequate.

**4.1.2** Savings occurred under:

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

(i) 2014 - Administration of Justice

114 - Legal Advisers and Counsels

01 - Legal Remembrancer, Advocate General, Govt. Advocate & Standing Counsels

O.	9,16.54		
S.	1,41.12		
R.	18,71	10,76.37	10,72.37
			(-) 4.00

(ii) 2014 - Administration of Justice

105 - Civil & Session Courts etc. Legal Advisers and Counsels

01 - District & Session Judge Establishment

O.	2,24.61		
S.	0.00		
R.	(-) 1,09.55	1,15.06	1,15.05
			(-) 0.01

Reasons for savings have not been intimated (September 2020).

**GRANT NO. 5 ELECTION**  
(All Voted)

		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
<b>Revenue</b>				
<b>Major Heads:</b>				
<b>2015 - Election</b>				
Original	12,70.80			
Supplementary	3,49.43	16,20.23	15,94.95	(-) 25.28
Amount surrendered during the year (March 2020)				25.59

**Notes and Comments:**

**Revenue:**

**5.1.1** In view of the overall savings of ₹25.28 lakh in the grant, supplementary provision of ₹3,49.43 lakh obtained in March 2020 proved excessive.

**5.1.2** Against the available savings of ₹25.28 lakh, surrender of ₹25.59 lakh proved injudicious.

**5.1.3** Excess occurred under:

<b>Serial Head number</b>		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
<b>(i) 2015 - Election</b>				
102 - Electoral Officers				
02 - Sub-ordinate Establishment				
O	6,33.59			
S	0.00			
R	(-) 47.38	5,86.21	5,86.52	(+) 0.31

Re-appropriation was made by the Department due to non-utilisation of fund under Office Expenses fully by the Department.

**GRANT NO. 6- LAND REVENUE**

(All Voted)

		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
<b>Major Revenue</b>				
<b>Head:</b>				
<b>2029 - Land Revenue</b>				
Original	1,34.58			
Supplementary	0.00	1,34.58	1,16.16	(-) 18.42
Amount surrendered during the year (March 2020)				22.22

**Notes and Comments:**

**6.1.1** In view of savings of ₹18.42 lakh, surrender of ₹22.22 lakh proved injudicious.

**6.1.2** Savings occurred under:

<b>Serial number</b>	<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(i)	Major Head			
	2029 - Land Revenue			
	103 - Land Records			
	01 - Land Revenue Establishment			

**Charged:**

O.	1,34.58			
S.	0.00			
R.	(-) 22.22	1,12.36	1,16.16	(+) 3.80

The department stated that the provision for leave encashment, arrear MACPs and Medical claims could not be fully utilized (September 2020).

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

		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2039 - State Excise</b>				
Voted:				
Original	22,93.02			
Supplementary	23.60	23,16.62	22,93.48	(-) 23.14
Amount surrendered during the year (March 2020)				23.14
 <b>Major Head:</b>				
4059 - Capital Outlay on Public Works				
<b>Voted:</b>				
Original	1,00.00			
Supplementary	0.00	1,00.00	1,00.00	0.00
Amount surrendered during the year (March 2020)				...



**GRANT NO. 8- Sales Tax**  
(All Voted)

		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2040 - Sales Tax</b>				
<b>2552 - North Eastern Areas</b>				
Original	16,74.80			
Supplementary	1,09.58	17,84.38	17,83.95	(-) 0.43
Amount surrendered during the year (March 2020)				0.40

**Capital**

**Major Head:**

**4059 - Capital Outlay on Public works**

**4216 - Capital Outlay on Housing**

Original	3,09.20			
Supplementary	0.00	3,09.20	1,86.66	(-) 1,22.54
Amount surrendered during the year (March 2020)				Nil

**Revenue**

**Notes and Comments:**

**8.1.1** In view of savings of ₹0.43 lakh, surrender of ₹0.40 lakh was inadequate.

**GRANT No. 8- Sales Tax –Contd.**  
(All Voted)

**8.1.2** Savings occurred under:

<b>Serial Head number</b>	<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(i) 2040 - Sales Tax			
101 - Collection Charges			
01 - Subordinate Establishment			
O.        10,50.51			
S.        54.43			
R.        99.29	12,04.23	11,91.78	(-) 12.45

Reasons for savings have not been intimated (September 2020)

**8.1.3** Excess mentioned in para 8.1.2 was partly counter balanced by excess under :

(ii) 2040 - Sales tax

001 - Direction and Administration

01 - Direction

O.        5,21.29			
S.        55.15			
R.        1,13.54	4,62.90	4,75.32	(+) 12.42

Reasons for excess have not been intimated (September 2020).

**Capital**

**Notes and Comments:**

**8.1.4** No part of the savings of ₹1,22.54 lakh was surrendered during the year.

**GRANT No. 8- Sales Tax –Concl.**  
(All Voted)

**8.1.5** Savings occurred under:

<b>Serial Head number</b>		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(i) 4059 - Capital Outlay on Public Works				
01 - Office Buildings				
051- Construction				
01 - Construction				
O.	1,09.20			
S.	0.00			
R.	0.00	1,09.20	9.66	(-) 99.54
(ii) 4216 - Capital Outlay on Housing				
01 - Government Residential Buildings				
106 -General Pool Accommodation				
01 - Works				
O.	2,00.00			
S.	0.00			
R.	0.00	2,00.00	1,77.00	(-) 23.00

Reasons for savings have not been intimated (September 2020).

**GRANT NO. 9- TAXES ON VEHICLES**

(All Voted)

		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2041 - Taxes on Vehicles</b>				
<b>2552 - North Eastern Areas</b>				
Original	12,46.01			
Supplementary	1,78.87	14,24.88	14,20.27	(-) 4.61
Amount surrendered during the year (March 2020)				4.62
<b>Major Head:</b>				
<b>4059 – Capital Outlay on Public Works</b>				
Original	2,25.00			
Supplementary	0.00	2,25.00	2,25.00	0.00
Amount surrendered during the year (March 2020)				...

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

		<b>Total Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
2051- Public Service Commission				
Charged:				
Original	<i>6,37.71</i>			
Supplementary	<i>1,22.67</i>	<i>7,60.38</i>	<i>7,54.67</i>	<i>(-) 5.71</i>
Amount surrendered during the year (March 2020)				<i>5.71</i>

**GRANT NO. 11- DISTRICT ADMINISTRATION**

(All Voted)

		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
<b>Revenue:</b>				
<b>Major Head:</b>				
<b>2053 - District Administration</b>				
<b>2515 - Other Rural Development Programmes</b>				
Original	1,65,97.77			
Supplementary	0.00	1,65,97.77	1,57,63.23	(-) 8,34.54
Amount surrendered during the year (March 2020)				8,34.55

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

**11.1.1** In view of savings of ₹8,34.54 lakh, surrender of ₹8,34.55 lakh was inadequate.

**11.1.2** Excess occurred under:

<b>Serial Head number</b>		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(i) 2053 - District Administration				
101 - Commissioners Establishment				
01 - Direction				
O.	13,66.42			
S	0.00			
R.	25.07	13,91.49	13,91.50	(+) 0.01

Reasons for excess have not been intimated (September 2020).

**GRANT NO. 12- TREASURIES AND ACCOUNTS ADMINISTRATION**

(All Voted)

		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2030 - Stamps and Registration</b>				
<b>2054 - Treasury and Accounts Administration</b>				
O.	56,87.44			
S.	0.00	56, 87.44	43,74.63	(-) 13,12.81
Amount surrendered during the year (March 2020)				13,12.79

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

O.	2,75.00			
S.	0.00	2,75.00	2,75.00	0.00
Amount surrendered during the year (March,2020)				...

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

**12.1.1** In view of savings of ₹13,12.81 lakh, surrender of ₹13,12.79 lakh was inadequate.

**GRANT NO. 12- TREASURIES AND ACCOUNTS ADMINISTRATION – Concl'd.**  
(All Voted)

**12.1.2 Savings occurred under:**

<b>Serial Head number</b>		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(i) 2054 - Treasury and Accounts Administration				
003 - Training				
01 - Training Research & Monitoring Institute				
O.	1, 15.55			
S.	0.00			
R.	(-) 30.39	85.16	85.15	(-) 0.01
(ii) 2054 - Treasury and Accounts Administration				
095 - Directorate of Accounts and Treasuries				
01 - Direction				
O.	21,14.20			
S.	0.00			
R.	(-) 2,51.59	18,62.61	18,62.60	(-) 0.01

Reasons for savings have not been intimated (September 2020)



**GRANT NO. 13- VILLAGE GUARDS**  
(All Voted)

		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2055 - Police</b>				
Original	33,31.88			
Supplementary	33,31.67	66,63.55	66,34.34	(-)29.21
Amount surrendered during the year (March 2020)				29.21
<b>Capital</b>				
<b>Major Head:</b>				
<b>4055 - Capital Outlay on Police</b>				
Original	2,00.00			
Supplementary	0.00	2, 00.00	1, 77.00	(-) 23.00
Amount surrendered during the year (March 2020)				23.00

**GRANT NO. 14- JAILS**  
(All Voted)

		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
<b>Revenue</b>				
<b>Major Head</b>				
<b>2011 - Jails</b>				
Original	51, 43.84			
Supplementary	4, 83.34	56, 27.18	56, 19.21	(-) 7.97
Amount surrendered during the year (March,2020)				7.97

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

Original	2, 00.00			
Supplementary	0.00	2, 00.00	1, 77.00	(-) 23.00
Amount surrendered during the year (March 2020)				Nil

**Notes and Comments:**

**14.1.1** No part of the savings of ₹23.00 lakh was surrendered during the year.

**GRANT NO. 14- JAILS - Concl.**  
(All Voted)

**14.1.2** Savings occurred under:

<b>Serial Head number</b>	<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(i) 4059 - Capital Outlay on Public Works			
60 - Other Buildings			
051 - Construction			
01 - Works under Assembly			
O.           1, 00.00			
S.           0.00			
R.           1, 00.00	2, 00.00	1, 77.00	(-) 23.00

The savings of ₹23.00 lakh (13 *per cent* departmental charges) was occurred due to deduction of departmental charges by the Finance Department (March 2020).

**GRANT NO. 15- VIGILANCE COMMISSION**  
(All Voted)

		<b>Total Grant</b>	<b>Actual Expenditure ( ₹ in lakh )</b>	<b>Excess (+) Savings (-)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2070- Other Administrative Services</b>				
Original	9,27.29			
Supplementary	1,91.90	11,19.19	10,49.16	(-) 70.03
Amount surrendered during the year (March 2020)				58.53

**Notes and Comments:**

**15.1.1** Savings was occurred mainly under salary and wages. Out of ₹70.03 lakh, surrender of ₹58.53 lakh was inadequate.

**15.1.2** Savings occurred under:

<b>Serial Head number</b>		<b>Total Grant</b>	<b>Actual Expenditure ( ₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(i) 2070 - Other Administrative Services				
104 - Vigilance				
01 - State Vigilance				
O.	9,14.29			
S.	1,91.90			
R.	(-) 58.53	10,47.66	10,36.16	(-) 11.50

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

		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
<b>Revenue</b>				
<b>Major Head</b>				
<b>2070 - Other Administrative Services</b>				
Original	16,08.68			
Supplementary	2,98.08	19,06.76	18,18.42	(-) 88.34
Amount surrendered during the year (March, 2020)				62.31

**Notes and Comments**

**Revenue**

**16.1.1** Savings was occurred mainly under salary and wages. Out of ₹88.34 lakh, surrender of ₹62.31 lakh was inadequate.

**16.1.2** Savings occurred under:

<b>Serial number</b>	<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(i)	2070 - Other Administrative Services			
	115 - Guest Houses, Government Hostels etc.			
	02 - Nagaland House, Kolkata			
	O.	4,34.05		
	S.	14.82		
	R.	(-) 20.20	4,28.67	4,02.63
				(-) 26.04

There was a savings of ₹26.04 lakh despite re-appropriation/surrendered of ₹20.20 lakh, due to over estimation of budget allocation to the Nagaland House, Kolkata. This indicates that the Chief Controlling Officer/Controlling Officer has no control mechanism to monitor overall budgeting system.

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

**16.1.3** Excess mentioned at para 16.1.2 was counter balanced by excess under:

<b>Serial Head number</b>		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(i)	2070 - Other Administrative Services			
	115 - Guest Houses, Government Hostels etc.			
	03 - Nagaland House, Shillong			
	O.	1,33.10		
	S.	15.23		
	R.	(-) 0.10	1, 48.23	1,48.24
				(+) 0.01

Reason for excess has not been intimated (September 2020)

**GRANT NO. 17- STATE LOTTERIES**  
(All Voted)

		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2075 - Miscellaneous General Services</b>				
Original	3, 08.49			
Supplementary	53.72	3, 62. 21	3, 60.49	(-) 1.72
Amount surrendered during the year (March 2020)				1.72

**GRANT NO. 18- PENSIONS AND OTHER RETIREMENT BENEFITS**  
(All Voted)

		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
<b>Revenue</b>				
<b>Major Head</b>				
<b>2071 - Pension and Other Retirement Benefits</b>				
Original	20, 07, 83.40			
Supplementary	0.00	20, 07, 83.40	18, 10, 90.75	(-) 1,96,92.65
Amount surrendered during the year (March 2020)				1,96,92.65



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

		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2235 - Social Security and Welfare</b>				
<b>2552 - North Eastern Areas</b>				
Original	3, 48.53			
Supplementary	0.00	3, 48.53	3, 39.95	(-) 8.58
Amount surrendered during the year (March 2020)				8.58

**GRANT NO. 20- RELIF, REHABILITATION ETC.**  
(All Voted)

		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
<b>Revenue:</b>				
<b>Major Head:</b>				
<b>2235 - Social Security and Welfare</b>				
Original	1, 11.00			
Supplementary	20.45	1, 31.45	1, 41.45	(+) 10.00
Amount surrendered during the year (March 2020)				Nil

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

**20.1.1** The department stated that excess of ₹10.00 lakh was due to shortfall in assessments for demand for grants. Thus, the total expenditure to be incurred at the end of the year was not correctly accounted for during final demand of grant.

**20.1.2** Excess occurred under:

<b>Serial number</b>	<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(i) 2235 - Social Security and Welfare					
	60 - Other Social Security and Welfare programmes				
	200 - Other Schemes				
	02 - Assistance to World War II Veterans				
	O.	50.00			
	S.	6.45			
	R.	0.00	56.45	62.45	(+) 6.00

**GRANT NO. 20- RELIF, REHABILITATION ETC.- Concl'd.**  
(All Voted)

<b>Serial Head number</b>	<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(ii) 2235 - Social Security and Welfare			
60 - Other Social Security and Welfare programmes			
200 - Other Schemes			
03 - Ex-Gratia Grant			
O.           60.00			
S.           14.00			
R.           0.00	74.00	78.00	(+) 4.00

The expenditure exceeded the grant by ₹10.00 lakh and the excess expenditure require regularisation.

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

		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2245 - Relief on Account of Natural Calamities</b>				
Original	1, 12, 72.00			
Supplementary	1, 35, 17.68	2, 47, 89.68	2, 05, 92.53	(-) 41, 97.15
Amount surrendered during the year (March 2020)				41,97.15

**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 (2019-2020), 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 5 (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 ₹1.00 crore to be shared between the Central and State Government in the ratio of 3:1 for the period upto 2009-2010, The annual contribution to the State Disaster Response Fund of this State has been fixed in the ratio of contribution of 9:1 from 2014-2015 onwards at enhanced rate as shown below:-

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

(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– Conclld.**

The fund has again been recommended by the 11th Finance Commission for another five years upto 2004-2005.\* The 14th Finance Commission has recommended the fund *w.e.f.* 2015-2016 to 2019-2020 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, 01-Non-Development Grants, 109-Grants towards contribution to State Disaster Response 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, S.D.R.F.

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

“During the year 2019-20, the State Government received ₹1,080.00 lakh and ₹17,652.00 lakh being grants from Central Government towards State Disaster Response Fund and National Disaster Response Fund respectively. An amount of ₹18,852.00 lakh was provided in the Budget Estimates for the year 2019-20 by the State Government. The entire amount of ₹18,852.00 lakh was transferred to the Reserve Fund by affording debit under Major Head 8121-122- State Disaster Response Fund and 8235-125-National Disaster Response Fund in the Public Account. The whole amount of ₹18,852.00 lakh was spent for management of Natural Disaster during the year”.

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

		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
<b>Revenue</b>				
<b>Major Head</b>				
<b>2408 - Food Storage and Warehousing</b>				
Original	27, 95.02			
Supplementary	73, 88.44	1, 01, 83.46	1, 01, 73.44	(-) 10.02
Amount surrendered during the year (March 2020)				10.03
<b>Capital</b>				
<b>Major Head</b>				
<b>4408 - Capital Outlay on Food, Storage and Warehousing</b>				
Original	9, 00.00			
Supplementary	0.00	9, 00.00	1, 00.00	(-) 8, 00.00
Amount surrendered during the year (March 2020)				8,00.00

**GRANT NO. 23- LOANS TO GOVERNMENT SERVANTS**  
(All Voted)

		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2075 - Miscellaneous General Services</b>				
Original	0.01			
Supplementary	0.00	0.01	0.00	(-) 0.01
Amount surrendered during the year (March 2020)				0.01
<b>Capital:</b>				
<b>7610- Loan to Government Servants, etc.</b>				
Original	18.65			
Supplementary	16.35	35.00	35.00	0.00
Amount surrendered during the year (March 2020)				...



**GRANT NO. 24- SMALL SAVINGSS**  
(All Voted)

		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2047 - Other Fiscal Services</b>				
Voted:				
Original	8.00			
Supplementary	0.00	8.00	8.00	0.00
Amount surrendered during the year (March 2020)				...

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

		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2029 - Land Revenue</b>				
Original	22, 86.12			
Supplementary	79.89	23, 66.01	24, 59.45	(+) 93.44
Amount surrendered during the year (March 2020)				6.56

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

Original	1, 00.00			
Supplementary	0.00	1, 00.00	1, 00.00	0.00
Amount surrendered during the year (March, 2020)				...

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

**25.1.1** Total expenditure of ₹24,59.45 lakh exceeded the total budget provision of ₹23,66.01 lakh by ₹93.44 lakh. The excess expenditure requires regularisation.

**25.1.2** Though, the grant closed with an excess expenditure of ₹93.44 lakh, the Department surrendered ₹6.56 lakh. This discloses casual approach of the Department towards financial management.

**GRANT NO. 25- LAND RECORDS AND SURVEY-Concl'd.**  
(All Voted)

**25.1.3** Excess occurred under:

<b>Serial number</b>	<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(i)	2029 – Land Revenue			
	102 – Survey and Settlement Operations			
	01 – Subordinate Establishment			
	O.	15, 71.21		
	S.	43.07		
	R.	37.35	16, 51.63	17, 45.07
				(+) 93.44

Reasons for excess have not been intimated (September 2020).

**GRANT NO. 26- CIVIL SECRETARIAT**  
(All Voted)

		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2052 - Secretariat Services</b>				
<b>2251 - Secretariat Social Services</b>				
<b>2575 - Other Special Areas programmes</b>				
<b>3451 - Secretariat Economic Services</b>				
Original	2, 36, 60.32			
Supplementary	0.00	2, 36, 60.32	2, 02, 17.81	(-) 34, 42.51
Amount surrendered during the year (March 2020)				34,42,50
<b>Capital</b>				
<b>Major Head :</b>				
<b>4575 - Capital Outlay on other Special Areas programmes</b>				
Original	0.00			
Supplementary	2, 00, 94.98	2, 00, 94.98	13, 57.48	(-) 1, 87, 37.50
Amount surrendered during the year (March 2020)				1,87,37.50

**GRANT NO. 27- PLANNING MACHINERY**  
(All Voted)

		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2552 - North Eastern Areas</b>				
<b>3451 - Secretariat Economic Services</b>				
Original	5, 01, 71.39			
Supplementary	0.00	5, 01, 71.39	1, 96, 99.87	(-) 3, 04, 71.52
Amount surrendered during the year (March, 2020)				3, 05, 36.18

**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	3, 77, 82.00			
Supplementary	0.00	3, 77, 82.00	1, 31, 65.38	(-) 2, 46, 16.62
Amount surrendered during the year (March 2020)				2, 46, 16.62

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

**27.1.1** In view of savings of ₹3,04,71.52 lakh, surrender of ₹3,05,36.18 lakh was injudicious.

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

**27.1.2** Excess occurred under:

<b>Serial number</b>	<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(i)	3451 - Secretariat Economic Services			
	091 - Attached Offices			
	01 - APC Cell			
	O.	1, 12.00		
	S.	0.00		
	R.	9, 79.37	10, 91.37	(+) 97.00
(ii)	3451 - Secretariat Economic Services			
	102 - District Planning Machinery			
	01 - Subordinate Establishment			
	O.	9, 47.05		
	S.	0.00		
	R.	(-) 1, 75.57	7, 71.48	(+) 4.73

Reasons for excess have not been intimated (September 2020)

**27.1.3** Excess mentioned in para 27.1.2 was partly counter balanced by savings under :

<b>Serial number</b>	<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(i)	3451 - Secretariat Economic Services			
	101 - Planning Board/ Planning Commission			
	01 - Direction			
	O.	12, 97.09		
	S.	0.00		
	R.	2, 84.05	15, 81.14	(-) 37.08

Reasons for savings have not been intimated (September 2020)

**GRANT NO. 28- CIVIL POLICE**  
(All Voted)

		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2055 - Police</b>				
Original	13, 95, 38.95			
Supplementary	1, 46, 25.45	15, 41, 64.40	16, 05, 79.66	(+) 64, 15.26
Amount surrendered during the year (March, 2020)				1,74.53

**Notes and Comments:**

**28.1.1** The expenditure of ₹16,05,79.66 lakh exceeded the budget provision by ₹64,15.26 lakh. This discloses casual approach of the Department towards financial management.

**28.1.2** The excess expenditure of ₹64,15.26 lakh requires regularization.

**28.1.3** Excess occurred under:

<b>Serial Head number</b>		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(i) 2055 - Police				
001 – Direction and Administration				
01 – Police Headquarters				
O.	1, 68, 20.37			
S.	36, 33.40			
R.	18, 86.11	2, 23, 39.88	2, 77, 46.97	(+) 54, 07.09

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

<b>Serial number</b>	<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(ii)	2055 - Police			
	001 - Direction and Administration			
	02 - Central Workshop			
	O.	2, 15.47		
	S.	0.00		
	R.	42.90	2, 58.37	(+) 25.00
(iii)	2055 – Police			
	003 – Education and Training			
	02 – Armed Police Training Centre			
	O.	0.00		
	S.	0.00		
	R.	0.00	8, 94.43	(+) 8, 94.43
(iv)	2055 – Police			
	104 – Special Police			
	01 – Nagaland Armed Police Battalion			
	O.	4, 64, 67.15		
	S.	0.00		
	R.	(-) 24, 38.25	4, 40, 28.90	(+) 3, 28.29
(v)	2055 – Police			
	104 – Special Police			
	02 – Indian Reserve Battalion			
	O.	3, 01, 90.27		
	S.	10, 02.15		
	R.	1, 39.66	3, 13, 32.08	(+) 3, 35.47



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

<b>Serial Head number</b>		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(vi) 2055 – Police				
109 – District Police				
01 – District Police Establishment				
O.	3, 62, 96.31			
S.	0.00			
R.	9, 20.55	3, 72, 16.86	3, 76, 15.97	(+) 3, 99.11
(vii) 2055 – Police				
113 – Welfare of Police Personal				
01 – Police Welfare				
O.	1, 00.00			
S.	0.00			
R.	(-) 0.02	99.98	1, 04.98	(+) 5.00
(viii) 2055 – Police				
114 – Wireless & Computers				
01 – Police Telecommunication				
O.	17, 64.75			
S.	0.00			
R.	2, 11.38	19, 76.13	20, 27.96	(+) 51.83

Reasons for excess have not been intimated (September 2020).

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

<b>Serial Head number</b>	<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
<b>28.1.4</b> Excess mentioned in Para 28.1.3 was counter balanced by savings under :			
(i) 2055 – Police			
003 – Education and Training			
01 – Police Training School			
O.	35, 39.61		
S.	0.00		
R.	(-) 21, 19.64	14, 19.97	5, 63.54
			(-) 8, 56.43

Reasons for savings have not been intimated (September 2020).

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

		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2058 - Stationery and Printing</b>				
Original	23, 55.90			
Supplementary	1, 63.55	25, 19.45	25, 19.15	(-) 0.30
Amount surrendered during the year (March 2020)				0.29

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

Original	4, 00.00			
Supplementary	0.00	4, 00.00	3, 88.49	(-) 11.51
Amount surrendered during the year (March 2020)				Nil

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

**29.1.1** In view of savings of ₹0.30 lakh, savings of ₹0.29 lakh was inadequate.

**29.1.2** Savings occurred under:

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

<b>Serial Head number</b>		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(i) 2058 – Stationery and Printing				
101 – Purchase and Supply of Stationery Stores				
01 – Stationary Stores				
O.	16.03			
S.	0.00			
R.	0.00	16.03	16.02	(-) 0.01

Reasons for savings have not been intimated (September 2020).

**Capital**

**Notes and Comments:**

**29.1.3** No part of the savings of ₹11.51 lakh was surrendered during the year.

**29.1.4** Savings occurred under:

<b>Serial Head number</b>		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(i) 4058 – Capital outlay on Stationery and Printing				
103 – Government Press				
01 – Machinery & Equipment				
O.	1, 00.00			
S.	0.00			
R.	0.00	1, 00.00	88.50	(-) 11.50

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

<b>Serial Head number</b>	<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(ii) 4059 – Capital outlay on Public Works			
60 – Other Buildings			
001 – Construction			
01 – Works under Assembly			
O.           3, 00.00			
S.           0.00			
R.           0.00	3, 00.00	2, 99.99	(-) 0.01

Reasons for savings have not been intimated (September 2020)

**GRANT NO. 30- ADMINISTRATIVE TRAINING INSITUTTE**  
(All Voted)

		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2070 - Other Administrative Services</b>				
Original	6, 81.66			
Supplementary	19.64	7, 01.30	6, 17.72	(-) 83.58
Amount surrendered during the year (March,2020)				83.58
<b>Capital:</b>				
<b>Major Head:</b>				
<b>4059 – Capital Outlay on Public Works</b>				
Original	50.00			
Supplementary	0.00	50.00	50.00	0.00
Amount surrendered during the year (March 2020)				...

**GRANT NO. 31- SCHOOL EDUCATION**  
(All Voted)

		<b>Total Grant</b>	<b>Actual Expenditure ( ₹ in lakh )</b>	<b>Excess (+) Savings (-)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2202 - General Education</b>				
Original	16, 85, 23.63			
Supplementary	0.00	16, 85, 23.63	13, 83, 50.24	(-) 3, 01, 73.39
Amount surrendered during the year (March 2020)				3,05,12.56

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

Original	5, 00.85			
Supplementary	1, 40.04	6, 40.89	2, 62.91	(-) 3, 77.98
Amount surrendered during the year (March 2020)				3,77.98

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

**31.1.1** In view of savings of ₹3,01,73.39 lakh, surrender of ₹3,05,12.56 lakh was injudicious.

**31.1.2** Excess occurred under:

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

<b>Serial Head number</b>	<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(i) 2202 - General Education			
02 - Secondary Education			
109 - Government Secondary Schools and G.H.S.S			
05 - Rashtriya Madhyamik Shiksha Abhiyan			
O.           75, 00.00			
S.           00.00			
R.           (-) 19, 32.80	55, 67.20	59, 06.37	(+) 3, 39.17

Re-appropriation/Surrender of ₹19,32.80 lakh resulted excess of ₹3,39.17 lakh and this indicates casual approach of the department towards financial management.



**GRANT NO. 32- HIGHER EDUCATION**  
(All Voted)

		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2202 - General Education</b>				
<b>2225 - Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes</b>				
<b>2552 - North Eastern Areas</b>				
Original	2, 02, 81.15			
Supplementary	0.00	2, 02, 81.15	1, 28, 77.31	(-) 74, 03.84
Amount surrendered during the year (March 2020)				74,03.84
<b>Capital</b>				
<b>Major Head:</b>				
<b>4202 - Capital Outlay on Education, Sports, Art and Culture</b>				
<b>4552 - Capital Outlay on North Eastern Areas</b>				
Original	43, 05.00			
Supplementary	0.00	43, 05.00	28, 99.85	(-) 14, 05.15
Amount surrendered during the year (March 2020)				14,05.15

**GRANT NO. 33- YOUTH RESOURCES AND SPORTS**  
(All Voted)

		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2204 - Sports and Youth Services</b>				
Original	34, 08.15			
Supplementary	5, 82.48	39, 90.63	39, 30.37	(-) 60.26
Amount surrendered during the year (March 2020)				60.26
<b>Capital:</b>				
<b>Major Head:</b>				
<b>4202 - Capital Outlay on Education, Sports, Art and Culture</b>				
<b>4552 - Capital Outlay on North Eastern Areas</b>				
Original	1, 00.00			
Supplementary	51, 35.85	52, 35.85	45, 14.14	(-) 7, 21.71
Amount surrendered during the year (March 2020)				7,21.71

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

		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2205 - Art and Culture</b>				
<b>2552 - North Eastern Areas</b>				
<b>3454 – Census, Surveys and Statistics</b>				
Original	20, 59.95			
Supplementary	1, 57.90	22, 17.85	22, 12.15	(-) 5.70
Amount surrendered during the year(March,2020)				5.70

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

Original	2, 00.00			
Supplementary	7, 58.43	9, 58.43	4, 98.78	(-) 4, 59.65
Amount surrendered during the year (March,2020)				6,32.63

**Capital****Notes and Comments:**

**34.1.1** In view of savings of ₹4,59.65 lakh, surrender of ₹6,32.63 lakh was injudicious.

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

**34.1.2** Excess occurred under:

<b>Serial Head number</b>	<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(i) 4552 – Capital Outlay on North Eastern Areas			
34 – Art & Culture			
800 – Other Expenditure			
01 – NEC Schemes			
O.                   0.00			
S.                   3, 73.73			
R.               (-) 3, 31.40	42.33	2, 15.31	(+) 1, 72.98

Reasons for excess have not been intimated (September 2020).

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

		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
<b>Revenue:</b>				
<b>Major Head:</b>				
<b>2210 - Medical and Public Health</b>				
<b>2211 - Family Welfare</b>				
Original	7, 24, 99.10			
Supplementary	3, 55.43	7, 28, 54.53	6, 60, 32.33	(-) 68, 22.20
Amount surrendered during the year(March 2020)				68,22.00

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

Original	90, 70.00			
Supplementary	0.00	90, 70.00	8, 62.48	(-) 82, 07.52
Amount surrendered during the year (March 2020)				81,90.61

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

**35.1.1** In view of savings of ₹68,22.20 lakh, surrender of ₹68,22.00 lakh was inadequate.

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

**35.1.2** Savings occurred under.

<b>Serial Head number</b>	<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(i) 2210 - Medical and Public Health			
800 - Other Expenditure			
01 - National Health Mission			
O. 1, 51, 25.43			
R. 0.00			
S. (-) 9642.77	54, 82.66	54, 81.66	(-) 1.00

Reasons for savings have not been intimated (September 2020).

**35.1.3** Savings in para 35.1.2 was counterbalanced by excess under.

(ii) 2210 - Medical and Public Health			
01 - Urban health Services- Allopathy			
001 - Direction and Administration.			
02 - Sub-ordinate Establishment			
O. 1, 03, 86.11			
R. 0.00			
S. (-) 19, 26.90	84, 59.21	84, 60.01	(+) 0.80

Reasons for excess have not been intimated (September 2020).

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

**Capital**

**Notes and Comments:**

**35.1.4** In view of savings of ₹82,07.52 lakh, surrender of ₹81,90.61 lakh was inadequate.

**35.1.5** Excess occurred under:

<b>Serial number</b>	<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(i)	4210 - Capital Outlay on Medical and Public Health			
	03 - Medical Education Training and Research			
	105 - Allopathy			
	02 - Tertiary Care Cancer Centre			
	O.	0.00		
	S.	0.00		
	R.	1, 46.99	1, 30.08	(-) 16.91

Reasons for savings have not been intimated (September 2020).

**GRANT NO. 36- URBAN DEVELOPEMENT**  
(All Voted)

		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2217- Other Special Areas programmes</b>				
Original	17, 54.90			
Supplementary	5, 20.58	22, 75.48	21, 85.51	(+) 89.97
Amount surrendered during the year (March 2020)				89.97
 <b>Capital</b>				
<b>Major Head:</b>				
<b>4217 - Capital Outlay on Urban Development</b>				
Original	1, 06, 63.00			
Supplementary	9, 28.21	1, 15, 91.21	88, 05.52	(-) 27, 85.69
Amount surrendered during the year (March 2020)				27,85.68



**GRANT NO. 37- MUNICIPAL ADMINISTRATION**  
(All Voted)

		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2015 - Election</b>				
<b>2217 - Urban Development</b>				
Original	44, 26.29			
Supplementary	1, 82.88	46, 09.17	12, 72.10	(-) 33, 37.07
Amount surrendered during the year (March 2020)				33,36.30

**Capital**

**Major Head:**

**4217 - Capital Outlay on Urban Development**

**4552 - Capital Outlay on North Eastern Areas**

Original	44, 34.76			
Supplementary	86, 22.99	1, 30, 57.75	1, 08, 77.06	(-) 21, 80.69
Amount surrendered during the year (March 2020)				21,80.69

**Revenue**

**Notes and Comments:**

**37.1.1** In view of savings of ₹33,37.07 lakh, surrender of ₹33,36.30 lakh was inadequate.

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

**37.1.2** Savings occurred under:

<b>Serial number</b>	<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(i) 2015 - Election				
109 - Charges For Conduct of Elections to Panchayats/ Local Bodies				
01 - State Election Commission				
O.		31.20		
S.		7.34		
R.		(-) 6.00	32.54	31.77
				(-) 0.77

Reasons for savings have not been intimated (September 2020)

**GRANT NO. 38- INFORMATION AND PUBLIC RELATIONS**  
(All Voted/)

		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2220 - Information and Publicity</b>				
Original	35, 40.69			
Supplementary	1, 41.46	36, 82.15	36, 79.50	(-) 2.65
Amount surrendered during the year (March 2020)				2.64
 <b>Capital:</b>				
 <b>Major Head:</b>				
<b>4220 - Capital Outlay on Information and Publicity</b>				
<b>4552 - Capital Outlay on North Eastern Areas</b>				
Original	1, 58.57			
Supplementary	56.58	2, 15.15	2, 15.15	0.00
Amount surrendered during the year (March 2020)				...

**GRANT NO. 39-TOURISM**  
(All Voted)

		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>3452 - Tourism</b>				
Original	17, 73.31			
Supplementary	11, 47.10	29, 20.41	34, 08.33	(+) 4, 87.92
Amount surrendered during the year (March 2020)				22.83

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

Reasons for savings have not been intimated (September 2020)

Original	0.00			
Supplementary	6, 34.52	6, 34.52	3, 27.07	(-) 3, 07.45
Amount surrendered during the year (March 2020 )				3,07.45

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

**39.1.1** Total expenditure of ₹34,08.33 lakh exceeded the total budget provision by ₹4,87.92 lakh. This discloses casual approach of the department towards financial management. The excess expenditure of ₹ 4,87.92 lakh requires regularisation.

**39.1.2** Though, the grant closed with an excess expenditure of ₹4,87.92 lakh, the department surrendered ₹22.83 lakh. This discloses casual approach of the department towards financial management.

**GRANT NO. 39- TOURISM – Contd.**  
(All Voted)

**39.1.3** Excess occurred under:

<b>Serial number</b>	<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(i)	3452 – Tourism				
	01 – Tourist Infrastructure				
	101 – Tourist Centre				
	02 – Tourist Centre				
	O.	9.00			
	S.	0.00			
	R.	23.00	32.00	42.88	(+) 10.88
(ii)	3452 – Tourism				
	01 – Tourist Infrastructure				
	101 – Tourist Centre				
	03 – Fairs & Festivals				
	O.	7, 85.00			
	S.	7, 88.38			
	R.	(-) 5, 20.88	10, 52.50	15, 62.50	(+) 5, 10.00

Reasons for excess have not been intimated (September 2020).

**39.1.4** Excess mentioned in para 39.1.3 was counter balanced by savings under :

(i)	3452 – Tourism				
	01 – Tourist Infrastructure				
	101 – Tourist Centre				
	01 – Tourist Information & Publicity				
	O.	58.82			
	S.	0.00			
	R.	2.00	60.82	60.79	(-) 0.03

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

<b>Serial Head number</b>		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(ii) 3452 – Tourism				
80 – General				
001 – Direction and Administration				
01 – Direction				
O.	7, 60.06			
S.	3, 39.71			
R.	4, 54.80	15, 54.57	15, 44.49	(-) 10.08
(iii) 3452 – Tourism				
80 – General				
001 – Direction and Administration				
02 – Subordinate Establishment				
O.	1, 60.43			
S.	19.01			
R.	18.25	1, 97.69	1, 97.66	(-) 0.03

Reasons for savings have not been intimated (September 2020).

**GRANT NO. 40- EMPLOYMENT AND CRAFTSMEN TRAINING**  
(All Voted)

		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2230 - Labour and Employment</b>				
Original	46, 38.04			
Supplementary	0.00	46, 38.04	39, 04.31	(-) 7, 33.73
Amount surrendered during the year(March 2020)				7,33.19

**Capital**

**Major Head:**

**4216- Capital Outlay on Housing**

Original	50.00			
Supplementary	0.00	50.00	50.00	0.00
Amount surrendered during the year (March 2020)				...

**Revenue**

**Notes and Comments:**

**40.1.1** In view of savings of ₹7,33.73 lakh, surrender of ₹7,33.19 lakh was inadequate.

**GRANT NO. 40- EMPLOYMENT AND CRAFTSMEN TRAINING – Contd.**  
(All Voted)

**40.1.2 Savings occurred under:**

<b>Serial number</b>	<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(i)	2230 - Labour and Employment			
	02 - Employment			
	001 - Direction and Administration			
	01 - Direction			
	O.	3, 98.51		
	S.	0.00		
	R.	1, 96.93	5, 95.44	5, 93.93
				(-) 1.51
(ii)	2230 - Labour and Employment			
	02 - Employment			
	101- Employment Services			
	01 - Employment Exchange			
	O.	7, 42.95		
	S.	0.00		
	R.	(-) 1, 51.76	5, 91.19	5, 89.68
				(-) 1.51
(iii)	2230 - Labour and Employment			
	03 - Training			
	800 - Other expenditure			
	02 - Vocational Training (World Bank)			
	O.	8.00		
	S.	0.00		
	R.	0.00	8.00	0.00
				(-) 8.00

Reasons for savings have not been intimated (September 2020).



**GRANT NO. 40- EMPLOYMENT AND CRAFTSMEN TRAINING –Concl'd.**

(All Voted)

**40.1.3** Excess mentioned in para 40.1.2 was counter balanced by savings under :

(i) 2230 - Labour and Employment

03 - Training

001 - Direction and Administration

01 - Direction

O.	1, 42.59			
S.	0.00			
R.	(-) 74.20	68.39	69.99	(+) 1.60

(ii) 2230 - Labour and Employment

03 - Training

003 - Training of Craftsmen &amp; Supervisors

01 - ITI

O.	11, 85.99			
S.	0.00			
R.	2, 70.41	14, 56.40	14, 65.28	(+) 8.88

Reasons for excess have not been intimated (September 2020).

**GRANT NO. 41- LABOUR**  
(All Voted)

		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2230 – Labour and Employment</b>				
Original	9, 22.82			
Supplementary	64.17	9, 86.99	9, 81.97	(-) 5.02
Amount surrendered during the year (March 2020)				4.12

**Notes and Comments:**

**41.1.1** In view of savings of ₹5.02 lakh, surrender of ₹4.12 lakh was inadequate.

**41.1.2** Savings occurred under:

<b>Serial Head number</b>		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(i) 2230 – Labour and Employment				
01 – Labour				
001 – Direction and Administration				
02 – Sub-ordinate Establishment				
O.	3, 39.32			
S.	0.00			
R.	(-) 0.22	3, 39.10	3, 38.21	(-) 0.89

**GRANT NO. 41- LABOUR –Concl.**  
(All Voted)

<b>Serial Head number</b>		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(ii) 2230 – Labour and Employment				
01 – Labour				
103 – General Labour Welfare				
01 – Welfare Centres				
O.	99.10			
S.	0.00			
R.	4.55	1, 03.65	1, 03.64	(-) 0.01

Reasons for savings have not been intimated (September 2020).

**GRANT NO. 42- RURAL DEVELOPMENT**  
(All Voted)

		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
	<b>2501 - Special Programmes for Rural Development</b>			
	<b>2505 - Rural Employment</b>			
	<b>2515 - Other Rural Development Programmes</b>			
Original	11, 84, 58.51			
Supplementary	0.00	11, 84, 58.51	6, 37, 96.14	(-) 5, 46, 62.37
Amount surrendered during the year(March 2020)				5, 46, 62.38

**Capital**

**Major Head:**

**4515 - Capital Outlay on other Rural Development Programmes**

Original	1,00.00			
Supplementary	0.00	1,00.00	1,00.00	0.00
Amount surrendered During the year (March 2020)				...

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

		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2235 - Social Security and Welfare</b>				
<b>2236 - Nutrition</b>				
Original	2,83,04.79			
Supplementary	0.00	2,83,04.79	2,82,03.19	(-) 1,01.60
Amount surrendered during the year (March,2020)				1,01.60
<b>Capital:</b>				
<b>Major Head:</b>				
<b>4235 - Capital Outlay on Social Security and Welfare</b>				
Original	13, 63.48			
Supplementary	10, 83.80	24, 47.28	24, 47.28	0.00
Amount surrendered during the year (March 2020)				...

**GRANT NO. 44- EVALUATION**  
(All Voted)

		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>3451 - Secretariat Economic Services</b>				
Original	7, 70.59			
Supplementary	2, 53.77	10, 24.36	8, 80.38	(-) 1, 43.98
Amount surrendered during the year (March 2020)				1,67.83

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

Original	1, 32.91			
Supplementary	0.00	1, 32.91	1, 40.66	(+) 7.75
Amount surrendered during the year (March 2020)				Nil

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

**44.1.1** In view of savings of ₹1,43.98 lakh, surrender of ₹1,67.83 lakh was inadequate.

**GRANT NO. 44- EVALUATION -Contd.**  
(All Voted)

**44.1.2** Excess occurred under:

<b>Serial Head number</b>		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(i) 3451 – Secretariat Economic Services				
092 – Other Offices				
01 – Direction (Evaluation)				
O.	3, 00.89			
S.	79.44			
R.	(-) 42.68	3, 37.65	4, 05.66	(+) 68.01

Reasons for excess have not been intimated (September 2020).

**44.1.3** Excess mentioned in para 44.1.2. was partly counter balanced by savings under :

<b>Serial Head number</b>		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(i) 3451 – Secretariat Economic Services				
092 – Other Offices				
02 – Subordinate Establishment (Evaluation)				
O.	4, 24.70			
S.	1, 44.33			
R.	(-) 1, 25.15	4, 43.88	3, 99.71	(-) 44.17

Reasons for savings have not been intimated (September 2020).

**GRANT NO. 44- EVALUATION -Concl'd.**  
(All Voted)

**Capital**

**Notes and Comments:**

**44.1.4** No part of the savings of ₹7.75 lakh was surrendered during the year.

**44.1.5** Savings occurred under:

<b>Serial number</b>	<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(i)4059	– Capital Outlay on Public Works			
	01 – Office Buildings			
	051 – Construction			
	01 – Construction			
	O.	1, 32.91		
	S.	0.00		
	R.	0.00	1, 40.66	(+) 7.75

Reasons for excess have not been intimated (September 2020).



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

		<b>Total Grant</b>	<b>Actual Expenditure ( ₹ in lakh )</b>	<b>Excess (+) Savings (-)</b>
<b>Revenue</b>				
<b>Major Head :</b>				
<b>2425 - Co-operation</b>				
<b>2552 - North Eastern Areas</b>				
Original	40, 14.83			
Supplementary	0.00	40, 14.83	25, 61.58	(-) 14, 53.25
Amount surrendered during the year (March, 2020)				14,55.25

**Capital**

**Major Head:**

**4216 - Capital Outlay on Housing**

**4425 - Capital Outlay on Co-operation**

**6425 - Loans For Co-operation**

**Voted :**

Original	20.00			
Supplementary	15, 75.94	15, 95.94	15, 92.63	(-) 3.31
Amount surrendered during the year (March, 2020)				Nil

**Revenue**

**Notes and Comments:**

**45.1.1** In view of savings ₹14,53.25 lakh, surrender of ₹14,55.25 lakh was injudicious.

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

**45.1.2** Excess requires regularization.

**45.1.3** Excess occurred under:

<b>Serial Head number</b>	<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(i) 2425 - Cooperation			
001 - Direction and Administration			
01 - Direction			
O.           7, 13.75			
S.           0.00			
R.           45.00	7, 58.75	7, 60.75	(+) 2.00

Reasons for excess have not been intimated (September 2020).

**Capital**

**Notes and Comments:**

**45.1.4** No part of the savings ₹3.31 lakh was surrendered during the year.

**45.1.5** Savings occurred under:

<b>Serial Head number</b>	<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
4216 - Capital Outlay on Housing			
80 - General			
800 - Other Expenditure(Minor works/Repairs)			
01 - Works under Industries			
O.           20.00			
S.           0.00			
R.           0.00	20.00	16.89	(-) 3.11

Reasons for savings have not been intimated (September 2020).

**GRANT NO. 46- STATISTICS**  
(All Voted)

		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>3454 - Census, Surveys and Statistics</b>				
Voted :				
Original	37, 67.91			
Supplementary	95.26	38, 63.17	36, 99.26	(-) 1, 63.91
Amount surrendered during the year (March 2020)				1,63.91

**Capital**

**Major Head:**

**5475 - Capital Outlay on other General Economics Services**

Original	1, 50.00			
Supplementary	3, 00.00	4, 50.00	4, 32.74	(-) 17.26
Amount surrendered during the year (March, 2020)				Nil

**Capital**

**Notes and Comments:**

**46.1.1** No part of the savings of ₹17.26 lakh was surrendered during the year.

**GRANT NO. 46- STATISTICS – Conclld.**  
(All Voted)

**46.1.2** Savings occurred under:

<b>Serial Head number</b>	<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(i) 5475 - Capital Outlay on other General Economic Services			
112 - Statistics			
01 - Construction			
O.        1, 50.00			
S.        3, 00.00			
R.          0.00	4, 50.00	4, 32.74	(-) 17.26

Reasons for savings have not been intimated (September 2020).

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

		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2552 - North Eastern Areas</b>				
<b>3475 - Other General Economic Services</b>				
Original	11, 61.94			
Supplementary	1,23.06	12,85.00	9,97.72	(-) 2,87.28
Amount surrendered during the year ( March, 2020 )				2,88.24

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

Original	1, 00.00			
Supplementary	0.00	1, 00.00	88.50	(-) 11.50
Amount surrendered during the year (March 2020)				Nil

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

**47.1.1** In view of savings of ₹2,87.28 lakh, surrender of ₹2,88.24 lakh was injudicious.

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

**47.1.2** Excess occurred under:

<b>Serial Head number</b>		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(i) 3475 - Other General Economic Services				
106 - Regulation of Weights and measures				
001 - Direction and Administration				
01 - Direction				
O.	3, 99.33			
S.	0.00			
R.	(-) 37.23	3, 62.10	3, 63.11	(+) 1.01

Reasons for excess have not been intimated (September 2020).

**47.1.3** Excess mentioned in para 47.1.2 was counter balanced by savings under:

(i) 3475 - Other General Economic Services				
106 - Regulation of Weights and measures				
002 - Subordinate Establishment				
O.	4, 06.04			
S.	78,16			
R.	2.22	4, 86.42	4, 86.37	(-) 0.05

Reasons for savings have not been intimated (September 2020).

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

**Capital**

**Notes and Comments:**

**47.1.4** No part of the savings of ₹11.50 lakh was surrendered during the year.

**47.1.5** Excess occurred under:

<b>Serial Head number</b>		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(i) 5475 - Capital Outlay on Other General Economic Services				
800 - Other expenditure				
01- Works under Legal Metrology				
O.	1, 00.00			
S.	0.00			
R.	0.00	1, 00.00	88.50	(-) 11.50

Reasons for savings have not been intimated (September 2020).

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

		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2401 - Crop Husbandry</b>				
<b>2415 - Agriculture research and Education</b>				
<b>2552 - North Eastern Areas</b>				
Original	2, 96, 41.34			
Supplementary	13.27	2, 96, 54.61	2, 23, 60.26	(-) 72, 94.35
Amount surrendered during the year (March 2020)				72,94.35

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

Original	4,50.00			
Supplementary	7,31.00	11,81.00	11,69.50	(-) 11.50
Amount surrendered during the year (March 2020)				11.50



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

		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2402 - Soil and Water Conservation</b>				
<b>2415 - Agricultural Research and Education</b>				
<b>2552 - North Eastern Areas</b>				
Original	69, 35.11			
Supplementary	0.00	69, 35.11	61, 90.58	(-) 7, 44.53
Amount surrendered during the year (March 2020)				7,51.87

**Notes and Comments:**

**49.1.1** In view of savings of ₹7,44.53 lakh, surrender of ₹7,51.87 lakh was injudicious.

**49.1.2** Excess requires regularization.

**49.1.3** Excess occurred under:

<b>Serial number</b>	<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(i)	2402 - Soil and water conservation				
	001 - Direction and Administration				
	01 - Direction				
	O.	7,18.35			
	S.	0.00			
	R.	(-) 2,77.19	4,41.16	4,43.54	(+) 2.38

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

<b>Serial Head number</b>		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(ii) 2402 - Soil and water conservation				
001 - Direction and Administration				
02 - Subordinate Establishment				
O.	28, 44.99			
S.	0.00			
R.	6, 11.64	34, 56.63	34, 61.59	(+) 4.96

Reasons for excess have not been intimated (September 2020).

**GRANT NO. 50- ANIMAL HUSBANDRY AND DAIRY DEVELOPMENT**  
(All Voted)

		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2403 - Animal Husbandry</b>				
<b>2404 - Dairy Development</b>				
<b>2415 - Agricultural Research and Education</b>				
<b>2552 - North Eastern Areas</b>				
Original	1, 14, 45.21			
Supplementary	0.00	1, 14, 45.21	91, 12.53	(-) 23, 32.68
Amount surrendered during the year (March 2020)				23,32.68

**Capital**

**Major Head:**

**4403 - Capital Outlay on Crop Husbandry**

**Voted:**

Original	4, 00.00			
Supplementary	0.00	4,00.00	0.00	(-) 4,00.00
Amount surrendered during the year (March 2020)				4,00.00

**GRANT NO. 51- FISHERIES**  
(All Voted)

		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
	<b>2405 - Fisheries</b>			
	<b>2552 - North Eastern Areas</b>			
Original	29, 42.12			
Supplementary	17, 23.59	46, 65.71	47, 88.76	(+) 1, 23.05
Amount surrendered during the year				Nil

**Capital**

**Major Head:**

**4059 - Capital Outlay on Public Works**

**4405 - Capital Outlay on Fisheries**

Original	4, 00.00			
Supplementary	0.00	4, 00.00	3, 35.00	(-) 65.00
Amount surrendered during the year (March 2020)				65.00

**Revenue**

**Notes and Comments:**

**51.1.1** The expenditure of ₹47,88.76 lakh exceeded the total budget provision by ₹1,23.05 lakh. The excess expenditure of ₹1,23.05 lakh requires regularisation.

**GRANT NO. 51- FISHERIES – Concltd.**  
(All Voted)

<b>Serial Head number</b>	<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
<b>51.1.2 Excess occurred under:</b>			
(i) 2405 - Fisheries			
101 - Inland Fisheries			
05 - Fish Farms			
O.	1,74.80		
S.	0.00		
R.	(-) 67.00	1,07.80	1,15.42
			(+) 7.62

(ii) 2552 - North Eastern Areas			
51- Fisheries			
101- Inland Fisheries			
02- Integrated Fishery Development Programme			
O.	0.00		
S.	22.22		
R.	(-) 22.22	0.00	2,15.46
			(+) 2,15.46

Reasons for excess have not been intimated (September 2020).

**51.1.3 Excess** mentioned in para 51.1.2.was counter balanced by savings under :

(i) 2552 - North Eastern Areas			
51 - Fisheries			
101 - Inland Fisheries			
01 - Fish Seed Multiplication Farm			
O.	0.00		
S.	2,00.00		
R.	15.46	2,15.46	1,15.42
			(-) 1,00.04

Reasons for savings have not been intimated (September 2020).

**GRANT NO. 52- FOREST, ECOLOGY, ENVIRONMENT AND WILDLIFE**

(All Voted)

		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
<b>Revenue</b>				
<b>Major Head</b>				
<b>2406 - Forestry and Wildlife</b>				
<b>2415 - Agricultural Research and Education</b>				
Original	1,28,92.58			
Supplementary	23,96.74	1,52,89.32	1,43,13.63	(-) 9,75.69
Amount surrendered during the year (March 2020)				10,06.47

**Capital****Major Head:****4406 - Capital Outlay on Forestry and Wildlife**

Original	1,00.00			
Supplementary	0.00	1,00.00	1,00.00	0.00
Amount surrendered during the year				...

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

**52.1.1** In view of savings of ₹9,75.69 lakh, surrender of ₹10,06.47 lakh was injudicious.

**GRANT NO. 52- FOREST, ECOLOGY, ENVIRONMENT AND WILDLIFE –Concl'd.**  
(All Voted)

**52.1.2** Excess occurred under:

<b>Serial number</b>	<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(i)	2406 - Forestry and Wildlife			
	01 - Forestry			
	001 - Direction and Administration			
	02 - Subordinate Establishment			
	O.	52,81.95		
	S.	93.60		
	R.	16,59.26	70,34.81	71,49.59
				(+) 1,14.78

Reasons for excess have not been intimated (September 2020).

**52.1.3** Excess mentioned in para 52.1.2.was counter balanced by savings under :

(i)	2406 - Forestry and Wildlife			
	01 - Forestry			
	001 - Direction and Administration			
	01 - Direction			
	O.	18,82.45		
	S.	1,52.20		
	R.	(-) 7,25.79	13,08.86	12,24.86
				(-) 84.00

Reasons for savings have not been intimated (September 2020).

**GRANT NO. 53- INDUSTRIES**  
(All Voted)

		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2851 - Village and Small Industries</b>				
Original	63,62.41			
Supplementary	18,05.17	81,67.58	81,54.92	(-) 12.66
Amount surrendered during the year (March 2020)				12.66
<b>Major Head:</b>				
<b>4216 - Capital Outlay on Housing</b>				
<b>4851 - Capital Outlay on Village and Small Industries</b>				
Original	1,00.00			
Supplementary	5,00.00	6,00.00	6,00.00	0.00
Amount surrendered during the year (March 2020)				...



**GRANT NO. 54- MINERAL DEVELOPMENT**

(All Voted)

		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2853 - Metallurgical Non-ferrous Industries</b>				
Original	35, 15.87			
Supplementary	3, 06.25	38, 22.12	37, 51.64	(-) 70.48
Amount surrendered during the year (March 2020)				70.84

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

Original	1, 00.00			
Supplementary	0.00	1, 00.00	1, 00.00	0.00
Amount surrendered during the year (March 2020)				...

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

**54.1.1** In view of savings of ₹74.48 lakh, surrender of ₹70.84 lakh was injudicious.

**GRANT NO. 54- MINERAL DEVELOPMENT –Concl.**  
(All Voted)

**54.1.2** Excess occurred under:

<b>Serial number</b>	<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(i)	2853 – Mining and Metallurgical Non-ferrous Industries			
	02 – Regulation and Development of Mines			
	102 – Mineral Exploration			
	01 – Establishment for Mineral Exploration			
	O.	14, 05.14		
	S.	0.00		
	R.	(-) 1, 73.50	12, 31.64	12, 32.00
				(+) 0.36

Reasons for excess have not been intimated (September 2020).

**GRANT NO. 55- POWER**  
(All Voted)

		<b>Total Grant</b>	<b>Actual Expenditure ( ₹ in lakh )</b>	<b>Excess (+) Savings (-)</b>
<b>Revenue</b>				
<b>Major Head</b>				
<b>2045 - Other Taxes and Duties on Commodities and Services</b>				
<b>2801 - Power</b>				
Original	4, 85, 22.21			
Supplementary	1, 00, 13.56	5, 85, 35.77	5, 81, 83.13	(-) 3, 52.64
Amount surrendered during the year (March, 2020)				3,52.62

**Capital**

**Major Head:**

**4552 - Capital Outlay on North Eastern Areas**

**4801 - Capital Outlay on Power Projects**

Original	19,57.90			
Supplementary	85,09.62	1,04,67.52	61,64.26	(-) 43,03.26
Amount surrendered during the year (March, 2020)				45,27.65

**Capital**

**Notes and Comments:**

**55.1.1** In view of savings of ₹43,03.26 lakh, surrender of ₹45,27.65 lakh was injudicious.

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

**55.1.2** Excess occurred under:

<b>Serial number</b>	<b>Head</b>		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(i)	4801 - Capital Outlay on Power projects				
	01 - Hydel Generation				
	800 - Other Expenditure				
	01 - Other Hydel Investigation Scheme				
	O.	2,00.00			
	S.	0.00			
	R.	0.00	2,00.00	4,00.00	(+) 2,00.00
(ii)	4801 - Capital Outlay on Power projects				
	05 - Transmission and Distribution				
	800 - Other Expenditure				
	02 - Sub-Transmission Scheme				
	O.	0.00			
	S.	17,82.30			
	R.	0.00	17,82.30	19,46.45	(+) 1,64.15

Reasons for excess have not been intimated (September 2020).

**55.1.3** Excess mentioned in para 55.1.2 was counter balanced by savings under :

(i)	4552 - Capital Outlay on North Eastern Areas				
	55 - Power				
	800 - Other Expenditure				
	01 - Transmission Scheme				
	O.	0.00			
	S.	19,41.57			
	R.	(-) 6,05.16	13,36.41	11,96.65	(-) 1,39.76

Reasons for savings have not been intimated (September 2020).

**GRANT NO. 55- POWER – Concl.d.**  
(All Voted)

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

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

Head	Opening Balance	Debit	Credit	Closing Balance
	Debit (+) Credit (-)	( ₹ in lakh )		Debit (+) Credit (-)
1. Stock	(+) 17,40.91	0	0	(+) 17,40.91
2. Purchase	(-) 7,28.53	0	0	(-) 7,28.53
3. Miscellaneous Works Advance	(+) 9,82.91	0	0	(+) 9,82.91
4. Workshops	(-) 12.47	0	0	(-) 12.47
<b>Total :</b>	<b>(+) 19,82.82</b>	<b>0</b>	<b>0</b>	<b>(+) 19,82.82</b>

**55.1.5** Budget provision was not created against 799 - Suspense (Net) on the analogy that all debit to suspense during the financial year have to be cleared during the year itself by affording contra credit. The same was not followed and led to a Debit balance of ₹19,82.82 lakh at the end of the year.

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

		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>3053 - Civil Aviation</b>				
<b>3055 - Road Transport</b>				
Voted:				
Original	76, 15.58			
Supplementary	6, 52.75	82, 68.33	82, 65.75	(-) 2.58
Amount surrendered during the year (March 2020)				2.57
 <b>Capital</b>				
<b>Major Head:</b>				
<b>4552 - Capital Outlay on North Eastern Areas</b>				
<b>5053 – Capital Outlay on Civil Aviation</b>				
<b>5055 – Capital Outlay on Road Transport</b>				
Voted:				
Original	11, 26.61			
Supplementary	2, 96.57	14, 23.18	13, 88.19	(-) 34.99
Amount surrendered during the year (March 2020)				34.99

**GRANT NO. 57- HOUSING LOANS**  
(All Voted)

		<b>Total Grant</b>	<b>Actual Expenditure ( ₹ in lakh )</b>	<b>Excess (+) Savings (-)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2075 – Miscellaneous General Services</b>				
Original	0.01			
Supplementary	0.00	0.01	0.00	(-) 0.01
Amount surrendered during the year (March 2020)				0.01

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

Original	21.52			
Supplementary	0.00	21.52	0.00	(-) 21.52
Amount surrendered During the year				21.52

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

		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
<b>Revenue:</b>				
<b>Major Head:</b>				
<b>3054 - Roads and Bridges</b>				
Original	3,50,93.66			
Supplementary	16,68.34	3,67,62.00	3,67,56.44	(-) 5.56
Amount surrendered during the year (March 2020)				5.56
<b>Capital</b>				
<b>Major Head:</b>				
<b>4552 - Capital Outlay on Northern Eastern Areas</b>				
<b>5054 - Capital Outlay on Roads and Bridges</b>				
Original	2,33,29.88			
Supplementary	1,58,42.81	3,91,72.69	2,62,78.11	(-) 1,28,94.58
Amount surrendered during the year (March 2020)				1,28,94.58



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

**58.1.1. 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' accommodate 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, transaction 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	(+) 27,59.50		0	(+)27,59.50
2. Purchase	(-) 3,87.58	0	0	(-) 3,87.58
3. Miscellaneous Works Advance	(+) 10,64.73		0	(+) 10,64.73
4. Workshops	(-) 1,54.71	0	0	(-) 1,54.71
<b>Total :</b>	<b>(+) 32,81.94</b>		<b>0</b>	<b>(+)32,81.94</b>

(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.

**58.1.2** Budget provision was not created against 799 - Suspense (Net) on the analogy that all debit to suspense during the financial year have to be cleared during the year itself by affording contra credit. The same was not followed and led to a Debit balance of ₹32,81.94 lakh at the end of the year.

**GRANT NO. 59- IRRIGATION AND FLOOD CONTROL**  
(All Voted)

		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2702 - Minor Irrigation</b>				
Original	39, 81.61			
Supplementary	0.00	39, 81.61	31, 16.10	(-) 8, 65.51
Amount surrendered during the year (March 2020)				8,68.44

**Capital****Major Head:**

4552 - Capital Outlay on North Eastern Areas

4702 - Capital Outlay on Minor Irrigation

Original	26, 00.00			
Supplementary	48, 32.64	74, 32.64	35, 49.12	(-) 38, 83.52
Amount surrendered during the year (March 2020)				38,83.52

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

**59.1.1** In view of savings of ₹8, 65.51 lakh, surrender of ₹8,68.44 lakh was inadequate.

**GRANT NO. 59- IRRIGATION AND FLOOD CONTROL**  
(All Voted)

**59.1.2** Savings occurred under:

<b>Serial Head number</b>	<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(i) 2702 – Minor Irrigation			
80 – General			
001 – Direction and Administration			
01 – Direction			
O.         18, 70.11			
S.         0.00			
R .       (-) 3, 69.65	15, 00.46	15, 03.39	(+) 2.93

Reasons for excess have not been intimated (September 2020).

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

		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2215 - Water Supply and Sanitation</b>				
Original	1,00,32.95			
Supplementary	2,03.01	1,02,35.96	1,02,35.96	0.00
Amount surrendered during the year (March 2020)				...

**Capital**

**Major Head:**

**4059 - Capital Outlay on Capital Works**

**4215 - Capital Outlay on water Supply and Sanitation**

Original	1,48,50.00			
Supplementary	0.00	1,48,50.00	77,65.57	(-) 70,84.43
Amount surrendered during the year (March 2020)				70,84.43

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

**GRANT NO. 60- WATER SUPPLY-Concltd.**  
(All Voted)

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	(+) 39,91.20	0	0	(+)39,91.20
2. Purchase	(+) 19,56.13	0	0	(+)19,56.13
3. Miscellaneous Works Advance	(+) 1,64.42	0	0	(+) 1,64.42
4. Workshop	0	0	0	0
<b>Total :</b>	<b>(+) 61,11.75</b>	<b>0.00</b>	<b>0.00</b>	<b>(+) 61,11.75</b>

**60.1.2.** Budget provision was not created against 799 - Suspense (Net) on the analogy that all debit to suspense during the financial year have to be cleared during the year itself by affording contra credit. The same was not followed and led to a Debit balance of ₹61,11.75 lakh during the year.

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

		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2575 - Other Special Areas Programmes</b>				
Voted:				
Original	8, 00.00			
Supplementary	0.00	8, 00.00	8, 00.00	0.00
Amount surrendered during the year (March, 2020)				...

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

		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2059 - Public Works</b>				
Voted:				
Original	7,33.07			
Supplementary	4,43.56	11,76.63	11,61.52	(-) 15.11
Amount surrendered during the year (March 2020)				15.11
<b>Capital</b>				
<b>Major Head:</b>				
<b>4059 - Capital Outlay on Public Works</b>				
<b>4216 - Capital Outlay on Housing</b>				
Voted:				
Original	15,91.86			
Supplementary	1,87.49	17,79.35	17,79.35	0.00
Amount surrendered during the year (March 2020)				...

**GRANT NO. 63- SCIENCE, TECHNOLOGY, ECOLOGY AND ENVIRONMENT**  
(All Voted)

		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>3425 - Other Scientific Research</b>				
Original	2,66.95			
Supplementary	85.10	3,52.05	3,33.52	(-) 18.53
Amount surrendered during the year (March 2020)				44.81

**Capital**

**Major Head:**

**5425 - Capital Outlay on Other Scientific and Environmental Research**

Original	3,16.00			
Supplementary	0.00	3,16.00	2,66.00	(-) 50.00
Amount surrendered during the year (March, 2020)				50.00

**Notes and Comments**

**63.1.1** In view of savings of ₹18.53 lakh, surrender of ₹44.81 lakh was injudicious.



**GRANT NO. 63- SCIENCE, TECHNOLOGY, ECOLOGY AND ENVIRONMENT-Concl'd.**  
(All Voted)

**63.1.2** Excess occurred under:

<b>Serial Head number</b>	<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(i) 3425 - Other Scientific Research			
60 - Others			
800 - Other Expenditure			
01 - Science and Technology Cell			
O.           2,66.95			
S.           35.10			
R.           (-) 44.81	2,57.24	2,83.52	(+) 26.28

Reasons for excess have not been intimated (September 2020).

**GRANT NO. 64- HOUSING**  
(All Voted)

		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2059 - Public Works</b>				
<b>2216 - Housing</b>				
Original	1,36,16.15			
Supplementary	5,62.63	1,41,78.78	1,39,54.46	(-) 2,24.32
Amount surrendered during the year (March 2020)				2,24.29

**Capital**

**Major Head:**

**4059 - Capital Outlay on Public Works**

**4216 - Capital Outlay on Housing**

**4552 - Capital Outlay on North Eastern Areas**

Original	20,62.18			
Supplementary	36,34.82	56,97.00	50,27.98	(-) 6,69.02
Amount surrendered during the year (March 2020)				6,69.02

**Revenue**

**Notes and Comments:**

**64.1.1** In view of savings of ₹2,24.32 lakh, surrender of ₹2,24.29 lakh was inadequate.

**GRANT NO. 64- HOUSING –Concl.**

(All Voted)

**64.1.2 Savings occurred under:**

<b>Serial Head number</b>	<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(i) 2059 - Public Works			
001 - Direction and Administration			
01 - Direction			
O. 24, 50.28			
S. 0.00			
R. (-) 13, 26.98	11, 23.30	11, 23.29	(-) 0.01
(ii) 2059 – Public Works			
001 - Direction and Administration			
02 - Subordinate Establishment			
O. 67, 94.26			
S. 5, 36.40			
R. 26, 19. 25	99, 49.91	99, 49.90	(-) 0.01
(iii) 2216 - Housing			
05 - General Pool Accommodation			
800 - Other Expenditure			
01 - Estate Management			
O. 25,75.47			
S. 0.00			
R. (-) 14,59.67	11,15.80	11,15.79	(-) 0.01

Reasons for savings have not been intimated (September 2020).

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

		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2202 - General Education</b>				
Original	38,90.64			
Supplementary	0.00	38,90.64	37,53.65	(-) 1,36.99
Amount surrendered during the year (March 2020)				1,62.05

**Capital**

**Major Head:**

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

Original	6,00.00			
Supplementary	0.00	6,00.00	1,00.00	(-) 5,00.00
Amount surrendered during the year (March 2020)				5,00.00

**Revenue**

**Notes and Comments:**

**65.1.1** In view of savings of ₹1,36.99 lakh, surrender of ₹1,62.05 lakh was injudicious.

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

**65.1.2** Excess occurred under:

<b>Serial number</b>	<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(i) 2202 - General Education				
	01 - Elementary Education			
	105 - Non-Formal Education (SCERT)			
	01 - Teachers Education			
	O. 22.00			
	S. 0.00			
	R. 1,06.36	1,28.36	1,30.36	(+) 2.00
(ii) 2202 - General Education				
	02 - Secondary Education			
	004 - Research and Training			
	02 - Support to Educational development including Teachers Training and Audit Education			
	O. 30,00.00			
	S. 0.00			
	R. (-) 3,35.02	26,64.98	26,91.29	(+) 26.31

Reasons for excess have not been intimated (September 2020)

**65.1.3** Excess in para 35.1.2 was partly counterbalanced by savings under:

(i) 2202 - General Education				
	02 - Secondary Education			
	004 - Research and Training			
	01 - State Council of Education Research and Training			
	O. 8,48.64			
	S. 0.00			
	R. 66.60	9,15.24	9,12.00	(-) 3.24

Reasons for savings have not been intimated (September 2020)

**GRANT NO. 66- SERICULTURE**  
(All Voted)

		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
<b>Revenue</b>				
<b>Major Head</b>				
<b>2552 - North Eastern Areas</b>				
<b>2851- Village and Small Industries</b>				
Original	18,62.28			
Supplementary	2,63.66	21,25.94	20,84.77	(-) 41.17
Amount surrendered during the year (March 2020)				13.03

**Capital****Major Head****4851 - Capital Outlay on Village and Small Industries****4216 - Capital Outlay on Housing**

Original	1,00.00			
Supplementary	0.00	1,00.00	1,22.00	(+) 22.00
Amount surrendered during the year				Nil

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

**66.1.1** In view of savings of ₹41.17 lakh, surrender of ₹13.03 lakh was inadequate.

**GRANT NO. 66- SERICULTURE – Contd.**  
(All Voted)

**66.1.2** Savings occurred under:

<b>Serial number</b>	<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(i) 2552 – Village and Small Industries				
107 - Sericulture Industries				
06 - Common Facility Centre				
O.	1,50.00			
S.	0.00			
R.	0.00	1,50.00	1,32.74	(-) 17.26
(ii) 2552 – Village and Small Industries				
107 - Sericulture Industries				
07 - Integrated Silk Dev Programme				
O.	0.00			
S.	58.00			
R.	0.00	58.00	36.00	(-) 22.00

Reasons for savings have not been intimated (September 2020).

**66.1.3** Savings mentioned in para 66.1.2.was partly counter balanced by excess under :

(i) 2552 – North Eastern Areas				
66 - Sericulture				
800 - Other Expenditure				
01 - Forestry and Sericulture Related Scheme				
O.	0.00			
S.	1,13.94			
R.	0.00	1,13.94	1,25.05	(+) 11.11

Reasons for excess have not been intimated (September 2020).

**GRANT NO. 66- SERICULTURE – Concltd.**

(All Voted)

**Capital****Notes and Comments:****66.1.4** No part of the savings of ₹ 22.00 lakh was surrendered during the year.**66.1.5** Savings occurred under:

<b>Serial Head number</b>	<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(i) 4851 – Capital Outlay on Village and Small Industries			
107 - Sericulture Industries			
01 - Construction			
O. 1,00.00			
S. 0.00			
R. 0.00	1,00.00	1,22.00	(+) 22.00

Reasons for savings have not been intimated (September 2020).



**GRANT NO. 67- HOME GUARDS**  
(All Voted)

		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2070 - Other Administrative Services</b>				
<b>2245 - Relief on Account of National Calamities</b>				
Original	35,66.71			
Supplementary	1,48.03	37,14.74	36,46.30	(-) 68.44
Amount surrendered during the year (March 2020)				68.44

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

Original	2,55.63			
Supplementary	0.00	2,55.63	88.50	(-) 1,67.13
Amount surrendered during the year (March 2020)				29.40

**Capital****Notes and Comments:**

**67.1.1** In view of savings of ₹1,67.13 lakh, surrender of ₹29.40 lakh was inadequate.

**GRANT NO. 67- HOME GUARDS-Concl'd.**  
(All Voted)

**67.1.2** Savings occurred under:

<b>Serial number</b>	<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(i) 4059 - Capital Outlay on Public Works				
60 - Other Buildings				
051 - Construction				
01 - Works under Assembly				
	O.	25,55.63		
	S.	0.00		
	R.	(-) 29.40	2,26.23	88.50
				(-) 1,37.73

Reasons for savings have not been intimated (September 2020).

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

		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2055 - Police</b>				
Original	22,32.24			
Supplementary	2,73.73	25,05.97	24,67.87	(-) 38.10
Amount surrendered during the year(March 2020)				38.10
<b>Capital</b>				
<b>Major Head:</b>				
<b>4055 - Capital Outlay on Police</b>				
Original	12,50.00			
Supplementary	46,36.83	58,86.83	58,86.83	0.00
Amount surrendered during the year				...

**GRANT NO. 69- FIRE AND EMERGENCY SERVICES**  
(All Voted)

		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2070 - Other Administrative Service</b>				
Original	31,02.32			
Supplementary	8,38.64	39,40.96	39,40.34	(-) 0.62
Amount surrendered during the year (March 2020)				0.62
 <b>Capital</b>				
<b>Major Head:</b>				
<b>4055 - Capital Outlay on Public works</b>				
Original	6,37.04			
Supplementary	0.00	6,37.04	6,37.04	0.00
Amount surrendered during the year				...

**GRANT NO. 70- HORTICULTURE**  
(All Voted)

		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2401 - Crop Husbandry</b>				
<b>2415 - Agricultural Research and Education</b>				
<b>2552 - North Eastern Areas</b>				
Original	64,01.26			
Supplementary	1,01,51.05	1,65,52.31	1,01,54.54	(-) 63,97.77
Amount surrendered during the year (March 2020)				63,97.76
 <b>Capital</b>				
<b>Major Head:</b>				
<b>4401 - Capital Outlay on Crop Husbandry</b>				
Original	1,50.00			
Supplementary	0.00	1,50.00	1,35.00	(-) 15.00
Amount surrendered during the year				15.00

**GRANT No. 71- PARLIAMENTARY AFFAIRS**

(All Voted)

		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2014 - Administration of Justice</b>				
Original	2,04.00			
Supplementary	0.00	2,04.00	2,04.00	0.00
Amount surrendered during the year (March 2020)				...

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

		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
<b>Revenue</b>				
<b>Major Heads:</b>				
<b>2501 - Special Programmes for Rural Development</b>				
<b>2552 - North Eastern Areas</b>				
Original	74,97.28			
Supplementary	84,19.57	1,59,16.85	1,72,42.43	(+) 13,25.58
Amount surrendered during the year				Nil

**Notes and Comments:**

**72.1.1** Total expenditure of ₹1,72,42.43 lakh exceeded the total budget provision by ₹13,25.58 lakh.

The excess expenditure of ₹13,25.58 lakh requires regularisation.

**72.1.2** Excess of ₹13,25.58 lakh was not anticipated for regularization during the year.

**72.1.3** Excess occurred under:

<b>Serial number</b>	<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(i)	2501- Special Programmes for Rural Development			
	05 - Waste Land Development			
	101 - National Waste Land Development Programme			
	03 - Integrated Watershed Management Programme			
O.	60,00.00			
S.	81,97.78			
R.	20.88	1,42,18.66	1,52,84.00	(+) 10,65.34

**GRANT NO. 72- LAND RESOURCES DEVELOPMENT – Concl'd.**  
(All Voted)

<b>Serial Head number</b>	<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(ii) 2552 - North Eastern Areas			
72 - Waste Land Development			
800 - Other Expenditure			
01 - Rubber Development			
O.    00.00			
S.    36,36			
R. (-) 36.36	0.00	2,86.36	(+) 2,86.36

Reasons for excess have not been intimated (September 2020).

**72.1.4** Excess mentioned in para 72.1.3 was counter balanced by savings under :

(i) 2501 - Special Programmes for Rural Development			
05 - Waste Land Development			
101 - National Waste Land Development Programme			
01 - Direction			
O.    8,97.28			
S.    65.43			
R. (-) 20.88	9,41.83	9,15.71	(-) 26.12

The Department stated (08-10-2020) that savings of ₹26.12 lakh was due to the assessment for the anticipated recruitments against the retirement of staff/employees for which all the fund could not be utilized during the year.



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

		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2515 - Other Rural Development Programmes</b>				
Original	5,03.87			
Supplementary	89.04	5,92.91	5,83.95	(-) 8.96
Amount surrendered during the year (March, 2020)				8.95

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

Original	2,28.52			
Supplementary	0.00	2,28.52	0.00	(-) 2,28.52
Amount surrendered during the year (March, 2020)				2,28.52

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

**73.1.1** In view of savings of ₹8.96 lakh, surrender of ₹8.95 lakh was adequate.

**GRANT NO. 73- STATE INSTITUTE OF RURAL DEVELOPMENT-Concl'd.**  
(All Voted)

**73.1.2** Savings occurred under:

<b>Serial number</b>	<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(i) 2515 - Other Rural Development Programmes				
03 - Training				
001 - State Institute of Rural Development				
O.		4,28.87		
S.		89.04		
R.		(-) 8.95	5,08.96	5,08.95
				(-) 0.01

Reasons for savings have not been intimated (September 2020)

**GRANT NO. 74- MECHANICAL ENGINEERING**  
(All Voted)

		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2059 - Public Works</b>				
Original	46,28.81			
Supplementary	5,30.46	51,59.27	51,52.24	(-) 7.03
Amount surrendered during the year (March,2020)				7.03
<b>Capital</b>				
<b>Major Head:</b>				
<b>5054 - Capital Outlay on Road and Bridges</b>				
Original	1,50.00			
Supplementary	0.00	1,50.00	1,50.00	0.00
Amount surrendered during the year (March 2020)				...

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

		<b>Total Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2408 - Appropriation for reduction or avoidance of Debt</b>				
<b>2049 - Interest Payment</b>				
<b>Charged :</b>				
Original	11,06,15.21			
Supplementary	4,94.90	11,11,10.11	9,63,74.36	(-) 1,47,35.75
Amount surrendered during the year (March 2020)				1,47,35.72

**Capital****Major Head:****6003 - Internal Debt of the State Government****6004 - Loans and advances from the Central Government****Charged:**

Original	39,86,98.78			
Supplementary	27,68,81.88	67,55,80.66	68,67,24.86	(+) 1,11,44.20
Amount surrendered during the year (March 2020)				Nil

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

**75.1.1** In view of savings of ₹1,47,35.75 lakh, surrender of ₹1,47,35.72 lakh was inadequate.

**GRANT NO. 75- SERVICING OF DEBT-Concl'd.**  
(All Charged)

**75.1.2** Savings occurred under:

<b>Serial number</b>	<b>Head</b>	<b>Total Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(i)	2049 - Interest Payment			
	03 - Interest on Small Savings, Provident Funds etc.			
	108 - Interest on Insurance and Pension Fund			
	01 - Insurance and Pension Fund			
	O.	1,15.00		
	S.	0.00		
	R.	(-) 12.00	1,03.00	1,02.98
				(-) 0.02

Reasons for savings have not been intimated (September 2020)

**Capital**

**Notes and Comments:**

**75.1.3** Total expenditure of ₹68,67,24.86 lakh exceeded the total budget provision by ₹1,11,44.20 lakh. The excess expenditure of ₹1,11,44.20 lakh requires regularisation.

**75.1.4** Excess occurred under.

(i) 6003 - Internal Debt of the State Government

110 - Ways and Mean Advances from the Reserve Bank of India

01 - Normal Ways and Means Advance

O.	32,00,00.00			
S.	27,67,38.19			
R.	42,34.36	60,09,72.55	61,21,16.74	(+) 1,11,44.19

(ii) 6003 - Internal Debt of the State Government

109 - Loans from other Institutions

02 - Loans from Housing and Urban Development Corporation (HUDCO)

O.	95,14.99			
S.	0.00			
R.	(-) 20,84.86	74,30.13	74,30.14	(+) 0.01

Reasons for excess have not been intimated (September 2020)

**GRANT NO. 76- WOMEN WELFARE**  
(All Voted)

		<b>Total Grant</b>	<b>Actual Expenditure ( ₹ in lakh )</b>	<b>Excess (+) Savings (-)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2235 - Social Security and Welfare</b>				
Original	10,59.51			
Supplementary	1,61.62	12,21.13	11,10.86	(-) 1,10.27
Amount surrendered during the year (March 2020)				1,10.27
<b>Capital</b>				
<b>Major Head</b>				
<b>4235 - Capital Outlay on Social Security and Welfare</b>				
Original	65.00			
Supplementary	0.00	65.00	0.00	(-) 65.00
Amount surrendered during the year (March 2020)				65.00

**GRANT NO. 77- DEVELOPMENT OF UNDER DEVELOPED AREAS**  
(All Voted)

		<b>Total Grant</b>	<b>Actual Expenditure ( ₹ in lakh )</b>	<b>Excess (+) Savings (-)</b>
<b>Revenue</b>				
<b>Major Head</b>				
<b>2575 - Other Special Areas Programmes</b>				
Original	6,01.73			
Supplementary	52.21	6,53.94	8,19.69	(+)1,65.75
Amount surrendered during the year (March 2020)				1.45

**Capital****Major Head****4575 - capital Outlay on other Special Areas Programmes**

Original	65,01.00			
Supplementary	14,17.45	79,18.45	50,45.87	(-) 28,72.58
Amount surrendered during the year (March 2020)				28,72.58

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

**77.1.1** Total expenditure of ₹8,19.69 lakh exceeded the total budget provision by ₹1,65.75 lakh. The excess expenditure of ₹1,65.75 lakh requires regularization.

**GRANT NO. 77- DEVELOPMENT OF UNDER DEVELOPED AREAS-Concl.**  
(All Voted)

77.1.2 Excess occurred under:

<b>Serial number</b>	<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(i) 2575 - Other Special Areas Programmes				
03 - Tribal Areas				
001 - Direction and Administration				
03 - Establishment Charges				
O.	65.80			
S.	0.00			
R.	0.00	65.80	2,33.00	(+) 1,67.20

Reasons for excess have not been intimated (September 2020).



**GRANT NO. 78- TECHNICAL EDUCATION**

(All Voted)

		<b>Total Grant</b>	<b>Actual Expenditure ( ₹ in lakh )</b>	<b>Excess (+) Savings (-)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2203- Technical Education</b>				
Original	21,14.60			
Supplementary	4,14.78	25,29.38	22,70.82	(-) 2,58.56
Amount surrendered during the year (March 2020)				2,58.56

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

Original	11,00.00			
Supplementary	0.00	11,00.00	92.33	(-) 10,07.67
Amount surrendered during the year (March 2020)				10,00.00

**Notes and Comments:**

**78.1.1** In view of savings of ₹10,07.67 lakh, surrender of ₹10,00.00 lakh was inadequate.

**GRANT NO. 78- TECHNICAL EDUCATION-Concl.**  
(All Voted)

**78.1.2** Excess occurred under:

<b>Serial Head number</b>	<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(i) 4202 - Capital Outlay on Education, Sports, Art and Culture			
02 - Technical Education			
104 - Polytechnics			
01 - Rashtriya Uchhtar Abhiyan			
O.	11,00.00		
S.	0.00		
R.	(-) 10,00.00	1,00.00	92.33
			(-) 7.67

Reasons for savings have not been intimated (September 2020).

**GRANT NO. 79- BORDER AFFAIRS**  
(All Voted)

		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2053 - District Administration</b>				
Original	3,12.44			
Supplementary	39.47	3,51.91	3,20.52	(-) 31.39
Amount surrendered during the year (March 2020)				31.39
 <b>Capital:</b>				
 <b>Major Head:</b>				
<b>5054 - Capital Outlay on Roads and Bridges</b>				
Original	1,00.00			
Supplementary	0.00	1,00.00	1,00.00	0.00
Amount surrendered during the year				...

**GRANT NO. 80- STATE INFORMATION COMMISSION**  
(All Charged)

		<b>Total Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
<b>Revenue</b>				
<b>Major Head</b>				
<b>2075 - Miscellaneous General Services</b>				
Charged :				
Original	2,27.68			
Supplementary	30.29	2,57.97	2,53.74	(-) 4.23
Amount surrendered during the year (March 2020)				4.23

**GRANT NO. 81- INFORMATION TECHNOLOGY AND COMMUNICATION**  
(All Voted)

		<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>3425 - Other Scientific Research</b>				
Original	5, 35.47			
Supplementary	5, 31.19	10, 66.66	10, 61.60	(-) 5.06
Amount surrendered during the year (March, 2020)				5.78

**Capital**

**Major Head:**

**4059 - Capital Outlay on Public Works**

Original	0.00			
Supplementary	4, 95.90	4, 95.90	4, 38.85	(-) 57.05
Amount surrendered during the year (March, 2020)				Nil

**Revenue**

**Notes and Comments:**

**81.1.1** In view of savings of ₹5.06 lakh, surrender of ₹5.78 lakh was injudicious.

**GRANT NO. 81- INFORMATION TECHNOLOGY AND COMMUNICATION-Concl'd.**  
(All Voted)

**81.1.2** Excess occurred under:

<b>Serial number</b>	<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(i) 3425 – Other Scientific Research				
60 – Others				
001 – Direction and Administration				
01 – Direction				
	O.	4, 35.47		
	S.	5, 31.19		
	R.	(-) 5.78	9, 60.88	9, 61.60
				(+) 0.72

Reasons for excess have not been intimated (September 2020).

**Capital**

**Notes and Comments:**

**81.1.3** No part of the savings of ₹57.05 lakh was surrendered during the year.

**81.1.4** Savings occurred under:

<b>Serial number</b>	<b>Head</b>	<b>Total Grant</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+) Savings (-)</b>
(i) 4059 – Capital Outlay on Public Works				
01 – Office Buildings				
051 – Construction				
01 – Construction				
	O.	0.00		
	S.	4, 95.90		
	R.	0.00	4, 95.90	4, 38.85
				(-) 57.05

Reasons for savings have not been intimated (September 2020).

**GRANT NO. 82- NEW AND RENEWABLE ENERGY**

(All Voted)

		<b>Total Grant</b>	<b>Actual Expenditure ( ₹ in lakh )</b>	<b>Excess (+) Savings (-)</b>
<b>Revenue</b>				
<b>Major Head:</b>				
<b>2810 - Non-Conventional Sources of Energy</b>				
Original	5,19.55			
Supplementary	46.01	5,65.56	5,19.45	(-) 46.11
Amount surrendered during the year ( March 2020)				46.11
<b>Capital</b>				
<b>Major Head</b>				
<b>4059 - Capital Outlay on Public Works</b>				
<b>4552 - Capital Outlay on North Eastern Areas</b>				
<b>4801 - Capital Outlay on Power Projects</b>				
<b>4810 - Capital Outlay on Non-Conventional Sources of Energy</b>				
Original	4,00.00			
Supplementary	3,61.78	7,61.78	7,61.78	0.00
Amount surrendered during the year (March 2020)				...

**APPENDIX**

Statement showing grant wise details of recoveries adjusted in reduction of expenditure during the year 2019-2020.

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

(₹ in lakh)

Number and Name of Grant	Budget Estimate		Actual		Actual compared with Estimate	
	Revenue	Capital	Revenue	Capital	More (+)	Less (-)
					Revenue	Capital
31 – School Education	57.62	0.00	73.58	0.00	(+)15.96	0.00
35 – Medical, Public Health and Family Welfare	23.01	0.00	15.01	0.00	(-)8.00	0.00
36 – Urban Development	23.01	0.00	21.05	0.00	(-)1.96	0.00
37 – Municipal Administration	23.01	0.00	7.31	0.00	(-)15.70	0.00
39 – Tourism	11.50	0.00	0.00	0.00	(-)11.50	0.00
50 – Animal Husbandry and Diary Development	46.02	0.00	47.90	0.00	(+)1.88	0.00
52 – Forest, Ecology, Environment and Wildlife	11.50	0.00	0.00	0.00	(-)11.50	0.00
55 – Power	90.88	0.00	96.38	0.00	(+)5.50	0.00
58 – Roads & Bridges	498.13	0.00	555.12	0.00	(+)56.99	0.00
59 – Irrigation and Food Control	23.00	0.00	0.00	0.00	(-)23.00	0.00
60 – Water Supply	40.26	0.00	48.26	0.00	(+)8.00	0.00
62 – Civil Administration Works	165.87	0.00	180.87	0.00	(+)15.00	0.00
64 – Housing	237.24	0.00	245.46	0.00	(+)8.22	0.00
68 – Police Engineering Project	86.28	0.00	87.77	0.00	(+)1.49	0.00
<b>TOTAL</b>	<b>13,37.33</b>	<b>0.00</b>	<b>13,78.71</b>	<b>0.00</b>	<b>(+)41.38</b>	<b>0.00</b>





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