



सत्यमेव जयते

APPROPRIATION ACCOUNTS

2020-21



लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest



GOVERNMENT OF NAGALAND

APPROPRIATION ACCOUNTS

FOR THE YEAR 2020-21

GOVERNMENT OF NAGALAND

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INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Nagaland for the year 2020-2021 presents the accounts of sums expended in the year ended 31 March 2021 compared with the sums specified in the schedules appended to the Appropriation Acts passed under Articles 204 and 205 of the Constitution of India.

In these Accounts

`O' stands for Original Grant or Appropriation,

`S' stands for Supplementary Grant or Appropriation,

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

Charged appropriations and expenditure are shown in *italics*.

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

SAVINGS

- (i) No notes and comments are necessary if a grant/appropriation has an overall savings of less than Rupees one lakh or the amount of overall savings in absolute term is small.
- (ii) Notes and comments on savings should be included in respect of sub-heads where expenditure and final grant position has the variation of more than Rupees one lakh or higher.

EXCESS

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

Original provision and Supplementary Grant are only taken for comments.

SUMMARY OF APPROPRIATION ACCOUNTS

SUMMARY OF APPROPRIATION ACCOUNTS

Number and Name of grant or appropriation	Amount of grant or appropriation		Expenditure		Savings		Excess		
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
(₹ in lakh)									
1. State Legislature	<i>Charged</i>	132.88	0.00	132.60	0.00	0.28	0.00	0.00	0.00
	Voted	3490.86	500.00	3429.14	425.00	61.72	75.00	0.00	0.00
2. Head of State	<i>Charged</i>	948.81	0.00	919.26	0.00	29.55	0.00	0.00	0.00
	Voted	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3. Council of Ministers	<i>Charged</i>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Voted	1085.13	0.00	1077.83	0.00	7.30	0.00	0.00	0.00
4. Administration of Justice	<i>Charged</i>	886.94	0.00	838.31	0.00	48.63	0.00	0.00	0.00
	Voted	3179.23	1267.00	3088.85	1267.00	90.38	0.00	0.00	0.00
5. Election	<i>Charged</i>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Voted	1783.83	200.00	1765.24	170.00	18.59	30.00	0.00	0.00
6. Land Revenue	<i>Charged</i>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Voted	125.34	0.00	108.63	0.00	16.71	0.00	0.00	0.00
7. State Excise	<i>Charged</i>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Voted	2499.58	100.00	2269.24	100.00	230.34	0.00	0.00	0.00
8. Sales Tax	<i>Charged</i>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Voted	1844.77	274.00	1683.23	206.11	161.54	67.89	0.00	0.00
9. Taxes on Vehicles	<i>Charged</i>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Voted	1455.74	426.10	1401.60	293.10	54.14	133.00	0.00	0.00
10. Public Service commission	<i>Charged</i>	736.93	468.82	585.24	468.82	151.69	0.00	0.00	0.00
	Voted	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. District Administration	<i>Charged</i>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Voted	17497.85	0.00	15991.81	0.00	1506.04	0.00	0.00	0.00
12. Treasuries and Accounts Administration	<i>Charged</i>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Voted	6013.56	353.00	3706.34	300.05	237.22	52.95	0.00	0.00

SUMMARY OF APPROPRIATION ACCOUNTS

Number and Name of grant or appropriation	Amount of grant or appropriation		Expenditure		Savings		Excess		
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
(₹ in lakh)									
13. Village Guards	<i>Charged</i>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Voted	5648.54	200.00	5638.11	170.00	10.43	30.00	0.00	0.00
14. Jails	<i>Charged</i>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Voted	5963.60	300.00	5447.85	225.66	515.75	74.34	0.00	0.00
15. Lokayukta	<i>Charged</i>	1017.57	0.00	884.17	0.00	133.40	0.00	0.00	0.00
	Voted	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16. State Guest House	<i>Charged</i>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Voted	1726.28	0.00	1595.32	0.00	130.96	0.00	0.00	0.00
17. State Lotteries	<i>Charged</i>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Voted	357.56	0.00	320.12	0.00	37.44	0.00	0.00	0.00
18. Pension and other Retirement Benefits	<i>Charged</i>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Voted	21880.36	0.00	175247.38	0.00	43552.98	0.00	0.00	0.00
19. Rajya Sainik Board	<i>Charged</i>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Voted	388.34	0.00	343.11	0.00	45.23	0.00	0.00	0.00
20. Relief, Rehabilitation etc.	<i>Charged</i>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Voted	177.82	0.00	177.82	0.00	0.00	0.00	0.00	0.00
21. Relief of Distress caused by Natural Calamities	<i>Charged</i>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Voted	21225.00	0.00	4796.86	0.00	16428.14	0.00	0.00	0.00
22. Civil Supplies	<i>Charged</i>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Voted	7976.16	141.50	7857.93	120.27	118.23	21.23	0.00	0.00
23. Loans to Government Servants	<i>Charged</i>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Voted	0.01	35.00	0.00	35.00	0.01	0.00	0.00	0.00
24. Small Savings	<i>Charged</i>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Voted	8.00	0.00	8.00	0.00	0.00	0.00	0.00	0.00

SUMMARY OF APPROPRIATION ACCOUNTS

Number and Name of grant or appropriation	Amount of grant or appropriation		Expenditure		Savings		Excess		
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
(₹ in lakh)									
25. Land Records and Survey	<i>Charged</i>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Voted	2466.07	175.78	2435.38	149.41	30.69	26.37	0.00	0.00
26. Civil Secretariat	<i>Charged</i>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Voted	30087.74	31150.00	26630.70	5330.62	3457.04	25819.38	0.00	0.00
27. Planning Machinery	<i>Charged</i>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Voted	38234.92	39869.40	3509.73	17713.78	34725.19	22155.62	0.00	0.00
28. Civil Police	<i>Charged</i>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Voted	145890.20	0.00	145423.64	0.00	166.56	0.00	0.00	0.00
29. Stationery and Printing	<i>Charged</i>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Voted	2721.81	250.00	2593.65	212.50	182.16	37.50	0.00	0.00
30. Administrative Training Institute	<i>Charged</i>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Voted	734.69	50.00	499.22	50.00	235.47	0.00	0.00	0.00
31. School Education	<i>Charged</i>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Voted	174288.63	917.56	149631.08	868.96	24657.55	48.60	0.00	0.00
32. Higher Education	<i>Charged</i>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Voted	20816.08	8052.56	16524.33	2593.72	4291.75	5458.84	0.00	0.00
33. Youth Resources and Sports	<i>Charged</i>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Voted	3725.55	4640.09	3360.46	2512.08	365.09	2128.01	0.00	0.00
34. Art and Culture and Gazetteers	<i>Charged</i>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Voted	2200.71	409.37	2002.49	108.14	198.22	301.23	0.00	0.00
35. Medical, Public Health and Family Welfare	<i>Charged</i>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Voted	74191.50	12285.06	68381.92	3939.71	5809.58	8345.35	0.00	0.00

SUMMARY OF APPROPRIATION ACCOUNTS

Number and Name of grant or appropriation (1)	Amount of grant or appropriation		Expenditure		Savings		Excess		
	Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)	
(₹ in lakh)									
36. Urban Development	<i>Charged</i>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Voted	1923.43	15254.00	1905.28	8790.19	18.15	6463.81	0.00	0.00
37. Municipal Administration	<i>Charged</i>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Voted	16154.08	13700.00	11653.17	5268.68	4500.91	8431.32	0.00	0.00
38. Information and Public Relations	<i>Charged</i>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Voted	3735.45	153.90	3584.16	153.90	151.29	0.00	0.00	0.00
39. Tourism	<i>Charged</i>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Voted	1852.23	2158.24	1666.33	1190.08	185.90	968.16	0.00	0.00
40. Employment and Craftsmen Training	<i>Charged</i>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Voted	3929.78	100.00	3724.13	85.00	205.65	15.00	0.00	0.00
41. Labour	<i>Charged</i>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Voted	1009.79	100.00	970.13	85.00	39.66	15.00	0.00	0.00
42. Rural Development	<i>Charged</i>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Voted	134957.44	100.00	72545.52	88.50	62411.92	11.50	0.00	0.00
43. Social Security and Welfare	<i>Charged</i>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Voted	29564.77	2804.66	25055.32	1973.35	4509.45	831.13	0.00	0.00
44. Evaluation	<i>Charged</i>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Voted	1108.53	120.00	814.70	98.28	293.83	21.72	0.00	0.00
45. Co-operation	<i>Charged</i>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Voted	2701.68	979.05	2240.46	981.49	461.22	0.00	0.00	2.44
46. Statistics	<i>Charged</i>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Voted	4179.23	125.00	3966.24	109.34	212.99	15.66	0.00	0.00
47. Legal Metrology and Consumer Protection	<i>Charged</i>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Voted	1269.35	260.00	969.43	250.80	299.92	9.20	0.00	0.00

SUMMARY OF APPROPRIATION ACCOUNTS

Number and Name of grant or appropriation	Amount of grant or appropriation		Expenditure		Savings		Excess		
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
(₹ in lakh)									
48. Agriculture	<i>Charged</i>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Voted	31108.22	891.00	21905.05	884.52	9203.17	6.48	0.00	0.00
49. Soil and Water Conservation	<i>Charged</i>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Voted	6928.80	0.00	5959.75	0.00	969.05	0.00	0.00	0.00
50. Animal Husbandry and Dairy Development	<i>Charged</i>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Voted	11693.56	1256.00	11280.22	1256.16	413.34	0.00	0.00	0.16
51. Fisheries	<i>Charged</i>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Voted	5134.21	520.00	2151.06	482.64	2983.15	37.36	0.00	0.00
52. Forest, Environment and Wildlife	<i>Charged</i>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Voted	15295.39	166.50	9651.94	166.50	5643.45	0.00	0.00	0.00
53. Industries	<i>Charged</i>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Voted	8859.20	250.00	8979.13	84.90	0.00	165.10	119.93	0.00
54. Mineral Development	<i>Charged</i>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Voted	3582.91	400.00	3546.35	400.00	36.56	0.00	0.00	0.00
55. Power	<i>Charged</i>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Voted	61829.13	11783.30	61812.17	8957.23	16.96	2826.07	0.00	0.00
56. Road Transport	<i>Charged</i>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Voted	8240.56	1467.27	8238.80	922.75	1.76	544.52	0.00	0.00
57. Housing Loans	<i>Charged</i>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Voted	0.01	21.52	0.00	0.00	0.01	21.52	0.00	0.00
58. Roads and Bridges	<i>Charged</i>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Voted	35981.23	56500.00	33627.33	40566.30	2353.90	15933.70	0.00	0.00
59. Water Resources	<i>Charged</i>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Voted	3745.11	18449.70	3124.95	5716.44	620.16	12733.26	0.00	0.00

SUMMARY OF APPROPRIATION ACCOUNTS

Number and Name of grant or appropriation		Amount of grant or appropriation		Expenditure		Savings		Excess	
		Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(1)
(₹ in lakh)									
60. Water Supply	<i>Charged</i>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Voted	10632.67	15191.84	10012.66	15140.84	620.01	51.00	0.00	0.00
61. Special Development Programmes	<i>Charged</i>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Voted	800.00	500.00	680.00	500.00	120.00	0.00	0.00	0.00
62. Civil Administration Works	<i>Charged</i>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Voted	688.87	2090.01	631.89	2022.51	56.98	67.50	0.00	0.00
63. Science, Technology, Ecology and Environment	<i>Charged</i>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Voted	369.29	200.00	343.30	120.00	25.99	80.00	0.00	0.00
64. Housing	<i>Charged</i>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Voted	14436.16	6036.23	14279.99	6036.23	156.17	0.00	0.00	0.00
65. State Council of Education Research and Training	<i>Charged</i>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Voted	4289.45	1033.71	3623.07	920.00	666.38	113.71	0.00	0.00
66. Sericulture	<i>Charged</i>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Voted	2194.39	153.21	2219.34	138.21	0.00	15.00	24.95	0.00
67. Home Guards	<i>Charged</i>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Voted	3688.70	250.00	3507.61	188.05	181.09	61.95	0.00	0.00
68. Police Engineering Projects	<i>Charged</i>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Voted	2401.44	22491.32	2171.84	21719.32	229.60	772.00	0.00	0.00
69. Fire and Emergency Services	<i>Charged</i>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Voted	3622.56	861.41	3560.57	843.41	61.99	18.00	0.00	0.00

SUMMARY OF APPROPRIATION ACCOUNTS

Number and Name of grant or appropriation		Amount of grant or appropriation		Expenditure		Savings		Excess	
		Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
(1)	(2)	(3)	(4)	(5)	(1)	(2)	(3)	(4)	(5)
(₹ in lakh)									
81. Information Technology and Communication	<i>Charged</i>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Voted	727.68	576.02	716.64	566.24	11.04	9.78	0.00	0.00
82. New and Renewable Energy	<i>Charged</i>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Voted	542.01	623.14	510.53	427.89	31.48	195.25	0.00	0.00
Total	<i>Charged</i>	123539.76	1003154.54	89264.38	990861.30	34275.38	12293.24	0.00	0.00
	Voted	1273467.24	289403.05	1017089.99	167285.91	256522.13	122119.72	144.88	2.60
Grant Total		13,97,007.00	12,92,557.59	11,06,354.37	11,58,147.21	2,90,797.51	1,34,412.96	144.88	2.60

SUMMARY OF APPROPRIATION ACCOUNTS-Contd.
EXCESS OVER THE FOLLOWING 4 GRANTS/APPROPRIATION
(REVENUE : 2,CAPITAL : 2) REQUIRE REGULARISATION :-

Sl. No.	Grant No	Name of Grant	EXCESS	
			Revenue	Capital
1	45	Co-operation	0.00	2.44
2	50	Animal Husbandry and Dairy Development	0.00	0.16
3	53	Industries	119.93	0.00
4	66	Sericulture	24.95	0.00
Total			1,44.88	2.60

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 2020-21 and that shown in the Finance Accounts is indicated below :-

	Voted		
	Revenue	Capital (₹ in lakh)	Total
Total expenditure according to the Appropriation Accounts	10170,89.99	1672,85.91	11843,75.90
Deduct-Total recoveries shown in Appendix	11,48.11	0.00	11,48.11
Net total expenditure shown in Statement No. 11 of the Finance Accounts	10159,41.88	1672,85.91	11832,27.79
	Charged		
	Revenue	Capital (₹ in lakh)	Total
Total expenditure according to the Appropriation Accounts	892,64.38	9908,61.30	10801,25.68
Deduct-Total recoveries shown in Appendix	0.00	0.00	0.00
Net total expenditure shown in Statement No. 11 of the Finance Accounts	892,64.38	9908,61.30	10801,25.68

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 2021 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 and 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 2021 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 2021.



(GIRISH CHANDRA MURMU)
Comptroller and Auditor General of India

Date 09 March 2022
Place: New Delhi



**APPROPRIATION
ACCOUNTS**

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

		Total Grant/Appropriation	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
Revenue				
Major Head:				
2011 - State Legislature				
2552 - North Eastern Areas				
Voted:				
Original	33,23.43			
Supplementary	1,67.43	34, 90.86	34,29.14	(-) 61.72
Amount surrendered during the year (March 2021)				61.72
 Major Head:				
2011 - State Legislature				
Charged:				
Original	1,22.88			
Supplementary	10.00	1,32.88	1,32.60	(-) 0.28
Amount surrendered during the year (March 2021)				0.28
 Capital:				
Major Head:				
4059 – Capital Outlay on Public Works				
Voted:				
Original	5, 00.00			
Supplementary	0.00	5,00.00	4,25.00	(-) 75.00
Amount surrendered during the year (March 2021)				75.00

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

		Total Appropriation	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
Revenue				
Major Head:				
2012 - Governor				
<i>Original</i>	8,17.36			
<i>Supplementary</i>	1,31.45	9,48.81	9,19.26	(-) 29.55
<i>Amount surrendered during the year (March 2021)</i>				29.55

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

		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
Revenue				
Major Head:				
2013 - Council of Ministers				
2552 - North Eastern Areas				
Original	9,67.40			
Supplementary	1,17.73	10,85.13	10,77.83	(-) 7.30
Amount surrendered during the year (March 2021)				7.30

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

		Total Grant/Appropriation	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
Revenue				
Major Head:				
2014 - Administration of Justice				
2552 - North Eastern Areas				
Voted:				
Original	31,79.23			
Supplementary	0.00	31,79.23	30,88.85	(-) 90.38
Amount surrendered during the year (March 2021)				89.07
Major Head:				
2014 - Administration of Justice				
Charged:				
Original	8,86.94			
Supplementary	0.00	8,86.94	8,38.31	(-) 48.63
Amount surrendered during the year (March 2021)				48.63
Capital:				
Major Head:				
4059 – Capital Outlay on Public Works				
4216 - Capital Outlay on Housing				
Voted:				
Original	6,50.00			
Supplementary	6,17.00	12,67.00	12,67.00	0.00
Amount surrendered during the year (March 2021)				

...

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

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

4.1.1 In view of savings of ₹90.38 lakh, surrender of ₹89.07 lakh was inadequate.

4.1.2 Savings occurred under:

Serial Head number	Total Grant/Appropriation	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 2014 - Administration of Justice			
114 - Legal Advisers and Counsels			
01 - Legal Remembrancer, Advocate General, Government Advocate and Standing Counsels			
O.	10,12.76		
S.	0.00		
R.	(-) 34.40	9,78.36	9,77.36 (-) 1.00
(ii) 2014 - Administration of Justice			
114 - Legal Advisers and Counsels			
02 - Public Prosecutors and Govt. Pleaders			
O.	7,07.82		
S.	0.00		
R.	94.19	8,02.01	8,01.81 (-) 0.20

Reasons for savings have not been intimated (August 2021).

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

Serial Head number	Total Grant/Appropriation	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(iii) 2014 - Administration of Justice			
800 – Other Expenditure			
01 – Nagaland Legal Services Authority			
O. 81.47			
S. 0.00			
R. (-) 19.51	61.96	61.86	(-) 0.10

Reasons for savings have not been intimated (August 2021).

GRANT NO. 5 ELECTION
(All Voted)

		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
Revenue				
Major Heads:				
2015 - Election				
Original	13,58.19			
Supplementary	4,25.64	17,83.83	17,65.24	(-) 18.59
Amount surrendered during the year (March 2021)				18.73

Capital:**Major Head:**

4059 – Capital Outlay on Public Works

Voted:

Original	2,00.00			
Supplementary	0.00	2,00.00	1,70.00	(-) 30.00
Amount surrendered during the year (March 2021)				30.00

Notes and Comments:**Revenue:**

5.1.1 In view of the overall savings of ₹18.59 lakh in the grant, supplementary provision of ₹4,25.64 lakh obtained in March 2021 proved excessive.

5.1.2 Against the available savings of ₹18.59 lakh, surrendered of ₹18.73 lakh proved injudicious.

GRANT NO. 5 ELECTION- Concl'd.
(All Voted)

5.1.3 Excess occurred under:

Serial Head number	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 2015 - Election			
102 - Electoral Officers			
02 - Sub-ordinate Establishment			
O	6,71.96		
S	0.00		
R	(-) 59.00	6,12.96	(+) 7.17

Surrender of ₹59.00 lakh in March 2021 proved injudicious. This indicates that the Controlling Officer has no control mechanism to monitor overall budgeting system

5.1.4 Excess mentioned in para 5.1.3 was partly counter balanced by savings under:

(i) 2015 - Election			
102 - Electoral Officers			
01 – Chief Electoral Officers- Establishment			
O	5,28.19		
S	61.25		
R	(-) 6.65	5,82.79	(-) 7.03

Re-appropriation was made due to non-utilisation of fund under establishment bills by the Department.

GRANT NO. 6- LAND REVENUE
(All Voted)

		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
Major Revenue				
Head:				
2029 - Land Revenue				
Original	1,25.34			
Supplementary	0.00	1,25.34	1,08.63	(-) 16.71
Amount surrendered during the year (March 2021)				16.71

GRANT NO. 7 - STATE EXCISE

(All Voted)

		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
Revenue				
Major Head:				
2039 - State Excise				
Voted:				
Original	24,99.58			
Supplementary	0.00	24,99.58	22,69.24	(-) 2,30.34
Amount surrendered during the year (March 2021)				2,30.34
Major Head:				
4059 - Capital Outlay on Public Works				
Voted:				
Original	1,00.00			
Supplementary	0.00	1,00.00	1,00.00	0.00
Amount surrendered during the year (March 2021)				...

GRANT NO. 8- SALES TAX

(All Voted)

		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
Revenue				
Major Head:				
2040 - Sales Tax				
2552 - North Eastern Areas				
Original	18,44.77			
Supplementary	0.00	18,44.77	16,83.23	(-) 1,61.54
Amount surrendered during the year (March 2021)				1,61.50

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

Original	2,74.00			
Supplementary	0.00	2,74.00	2,06.11	(-) 67.89
Amount surrendered during the year (March 2021)				41.10

Revenue**Notes and Comments:**

8.1.1 In view of savings of ₹1,61.54 lakh, surrender of ₹1,61.50 lakh was inadequate.

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

8.1.2 Savings occurred under:

Serial Head number	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 2040 - Sales Tax			
001 - Direction and Administration			
01 - Direction			
O. 5,45.41			
S. 0.00			
R. (-) 1,65.14	3,80.27	3,80.24	(-) 0.03
(ii) 2040 - Sales Tax			
101 – Collection Charges			
01 – Subordinate Establishment			
O. 11,96.36			
S. 0.00			
R. 16.75	12,13.11	12,13.10	(-) 0.01

Reasons for savings have not been intimated (August 2021)

Capital

Notes and Comments:

8.1.3 In view of savings of ₹67.89 lakh, surrender of ₹41.10 lakh was inadequate.

GRANT No. 8- SALES TAX –Concl'd.
(All Voted)

8.1.4 Savings occurred under:

Serial Head number	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 4059 - Capital Outlay on Public Works			
01 - Office Buildings			
051- Construction			
01 - Construction			
O. 2,74.00			
S. 0.00			
R. (-) 41.10	2,32.90	2,06.11	(-) 26.79

The Department stated that the savings of ₹26.79 lakh was due to non-execution of construction works owing to prevailing Covid 19 Pandemic situation. (August 2021).

GRANT NO. 9- TAXES ON VEHICLES

(All Voted)

		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
Revenue				
Major Head:				
2041 - Taxes on Vehicles				
2552 - North Eastern Areas				
Original	13,84.41			
Supplementary	71.33	14,55.74	14,01.60	(-) 54.14
Amount surrendered during the year (March 2021)				42.45

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

Original	2,93.10			
Supplementary	1,33.00	4,26.10	2,93.10	(-) 1,33.00
Amount surrendered during the year (March 2021)				Nil

Revenue**Notes and Comments:**

9.1.1 In view of savings of ₹54.14 lakh, surrender of ₹42.45 lakh was inadequate.

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

9.1.2 Savings occurred under:

Serial number	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i)	2041 – Taxes on Vehicles			
	001 - Direction and Administration			
	01 - Direction			
	O.	4,47.50		
	S.	0.00		
	R.	11.43	4,58.93	4,47.25
				(-) 11.68
(ii)	2041 – Taxes on Vehicles			
	101 – Collection Charges			
	01 – Subordinate Establishment			
	O.	8,95.91		
	S.	0.00		
	R.	(-) 57.32	8,38.59	8,38.58
				(-) 0.01

Reasons for savings have not been intimated (August 2021)

Capital

Notes and Comments:

9.1.3 No part of savings of ₹1,33.00 lakh was surrendered during the year.

GRANT NO. 9- TAXES ON VEHICLES – Concl'd.
(All Voted)

9.1.4 Savings occurred under:

Serial Head number	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 4059 - Capital Outlay on Public Works			
01 - Office Buildings			
051- Construction			
01 - Construction			
O. 2,93.10			
S. 1,33.00			
R. 0.00	4,26.10	2,93.10	(-) 1,33.00

Supplementary provision of ₹1,33.00 lakh obtained in March 2021 for construction works was not utilised during the year.

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

		Total Appropriation	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
Revenue				
Major Head:				
2051- Public Service Commission				
<i>Original</i>	7,36.93			
<i>Supplementary</i>	0.00	7,36,93	5,85.24	(-) 1,51.69
<i>Amount surrendered during the year (March 2021)</i>				1,51.69
Capital				
Major Head:				
4070 – Capital Outlay on Administrative Services				
<i>Original</i>	0.00			
<i>Supplementary</i>	4,68.82	4,68.82	4,68.82	0.00
<i>Amount surrendered during the year (March 2021)</i>				...

GRANT NO. 11- DISTRICT ADMINISTRATION
(All Voted)

		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
Revenue:				
Major Head:				
2053 - District Administration				
2515 - Other Rural Development Programmes				
2575 – Other Special Areas Programmes				
3454 – Census, Survey and Statistics				
Original	1,74,97.85			
Supplementary	0.00	1,74,97.85	1,59,91.81	(-) 15,06.04
Amount surrendered during the year (March 2021)				15,06.23

Notes and Comments:**Revenue**

11.1.1 In view of savings of ₹15,06.04 lakh, surrender of ₹15,06.23 lakh proved injudicious.

11.1.2 Excess occurred under:

Serial Head number		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 2053 - District Administration				
094 – Other Establishments				
01 – Sub-Divisional Establishment				
O.	65,39.33			
S	0.00			
R.	(-) 8,44.19	56,95.14	56,95.33	(+) 0.19

Reasons for excess have not been intimated (August 2021).

GRANT NO. 12- TREASURIES AND ACCOUNTS ADMINISTRATION

(All Voted)

			Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
Revenue					
Major Head:					
2030 - Stamps and Registration					
2054 - Treasury and Accounts Administration					
Original	60,13.56				
Supplementary	0.00	60,13.56	37,06.34	(-) 23,07.22	
Amount surrendered during the year (March 2021)					23,07.19

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

Original	3,53.00				
Supplementary	0.00	3,53.00	3,00.05	(-)52.95	
Amount surrendered during the year (March 2021)					52.95

Notes and Comments:**Revenue**

12.1.1 In view of savings of ₹23,07.22 lakh, surrender of ₹23,07.19 lakh was inadequate.

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

12.1.2 Savings occurred under:

Serial Head number		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 2054 - Treasury and Accounts Administration				
095 – Directorate of Accounts and Treasuries				
05 - Treasury Computerisation				
O.	35.00			
S.	0.00			
R.	0.00	35.00	0.00	(-) 35.00
(ii) 2054 - Treasury and Accounts Administration				
003 - Training				
01 – Training Research and Monitoring Institute				
O.	1,05.68			
S.	0.00			
R.	(-) 18.38	87.30	87.29	(-) 0.01

The Department stated that Budget Provision of ₹35.00 lakh for Treasury Computerisation was not utilised during the year.

12.1.3 Savings occurred at para 12.1.2 was counterbalanced by excess under.

(i) 2054 - Treasury and Accounts Administration				
095 – Directorate of Accounts and Treasuries				
01 - Direction				
O.	30,93.44			
S.	0.00			
R.	(-) 17,30.74	13,62.70	13,97.68	(+) 34.98

Reasons for excess have not been intimated (August 2021).

GRANT NO. 13- VILLAGE GUARDS
(All Voted)

		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
Revenue				
Major Head:				
2055 - Police				
Original	50,37.98			
Supplementary	6,10.56	56,48.54	56,38.11	(-)10.43
Amount surrendered during the year (March 2021)				10.42
 Capital				
Major Head:				
4055 - Capital Outlay on Police				
Original	2,00.00			
Supplementary	0.00	2, 00.00	1, 70.00	(-) 30.00
Amount surrendered during the year (March 2021)				30.00

GRANT NO. 14- JAILS
(All Voted)

		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
Revenue				
Major Head				
2011 - Jails				
Original	59,63.60			
Supplementary	0.00	59,63.60	54,47.85	(-) 5,15.75
Amount surrendered during the year (March 2021)				5,15.55

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

Original	3,00.00			
Supplementary	0.00	3, 00.00	2,25.66	(-) 74.34
Amount surrendered during the year (March 2021)				45.00

Revenue**Notes and Comments:**

14.1.1 In view of savings of ₹5,15.75 lakh , surrender of ₹5,15.55 was inadequate.

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

14.1.2 Savings occurred under:

Serial number	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i)	2056 - Jails			
	001 - Direction and Administration			
	01 - Direction			
	O.	835.73		
	S.	0.00		
	R.	153.57	9,89.30	(-) 0.20

Reasons for savings have not been intimated (August 2021)

Capital

14.1.3 In view of savings of ₹74.34 lakh , surrender of ₹45.00 lakh was inadequate.

14.1.4 Savings occurred under.

(i)	4216 - Capital Outlay on Housing			
	01 - Government Residential Buildings			
	106 – General Pool Accommodation			
	01 - Works			
	O.	3, 00.00		
	S.	0.00		
	R.	(-) 45.00	2, 55.00	(-) 29.34

Despite Re-appropriation of ₹45.00 lakh, savings of ₹29.34 lakh (13 *per cent* of expenditure) occurred due to deduction of departmental charges by the Finance Department, Government of Nagaland (March 2021).

GRANT NO. 15- LOKAYUKTA
(All Charged)

		Total Appropriation	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
Revenue				
Major Head:				
2070- Other Administrative Services				
<i>Original</i>	<i>10,17.57</i>			
<i>Supplementary</i>	<i>0.00</i>	<i>10,17.57</i>	<i>8,84.17</i>	<i>(-) 1,33.40</i>
<i>Amount surrendered during the year (March 2021)</i>				<i>1,33.39</i>

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

		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
Revenue				
Major Head				
2070 - Other Administrative Services				
Original	17,26.28			
Supplementary	0.00	17,26.28	15,95.32	(-)1,30.96
Amount surrendered during the year (March 2021)				1,11.09

Notes and Comments
Revenue

16.1.1 In view of savings was of ₹ 1,30.96 lakh, surrender of ₹ 1,11.09 lakh was inadequate.

16.1.2 Savings occurred under:

Serial number	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i)	2070 - Other Administrative Services				
	115 - Guest Houses, Government Hostels <i>etc.</i>				
	02 - Nagaland House, Kolkata				
	O.	4,63.67			
	S.	0.00			
	R.	(-) 37.14	4,26.53	4,06.58	(-) 19.95

There was a savings of ₹19.95 lakh despite re-appropriation/surrender of ₹37.14 lakh, due to over estimation of budget allocation of 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 Savings mentioned at para 16.1.2 was partly counter balanced by excess under:

Serial Head number		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 2070 - Other Administrative Services				
115 - Guest Houses, Government Hostels <i>etc.</i>				
01 - Nagaland House, New Delhi				
O.	714.06			
S.	0.00			
R.	(-) 37.17	6,76.89	6,76.94	(+) 0.05
(ii) 2070 - Other Administrative Services				
115 - Guest Houses, Government Hostels <i>etc.</i>				
03 - Nagaland House, Shillong				
O.	1,34.25			
S.	0.00			
R.	(-) 3.84	1, 30.41	1,30.45	(+) 0.04

Reason for excess has not been intimated (August 2021).

GRANT NO. 17- STATE LOTTERIES
(All Voted)

		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
Revenue				
Major Head:				
2075 - Miscellaneous General Services				
Original	3, 57.56			
Supplementary	0.00	3,57.56	3,20.12	(-) 37.44
Amount surrendered during the year (March 2021)				37.44

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

		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
Revenue				
Major Head				
2071 - Pension and Other Retirement Benefits				
Original	21,88,00.36			
Supplementary	0.00	21,88,00.36	17,52,47.38	(-) 4,35,52.98
Amount surrendered during the year (March 2021)				4,35,52.98

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

		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
Revenue				
Major Head:				
2235 - Social Security and Welfare				
2552 - North Eastern Areas				
Original	3, 88.34			
Supplementary	0.00	3, 88.34	3,43.11	(-) 45.23
Amount surrendered during the year (March 2021)				45.23

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

		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
Revenue:				
Major Head:				
2235 - Social Security and Welfare				
Original	1,11.00			
Supplementary	66.82	1, 77.82	1,77.82	0.00
Amount surrendered during the year (March 2021)				...

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

		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
Revenue				
Major Head:				
2245 - Relief on Account of Natural Calamities				
Original	2,12,25.00			
Supplementary	0.00	2,12,25.00	47,96.86	(-) 1,64,28.14
Amount surrendered during the year (March 2021)				1,63,41.95

Reason for less surrender of ₹86.19 lakh due to adjustment of previous unspent balance under minor head 911- Deduct Recoveries of overpayments.

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 (2020-21), the total amount withdrawn from 8121 - 122 State Disaster Response Fund have been spent for actual relief purpose.

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

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

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

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

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

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

The fund has again been recommended by the 11th Finance Commission for another five years upto 2004-05. The 14th Finance Commission has recommended the fund *w.e.f.* 2015-16 to 2020-2021 in ratio of contribution to the fund 90 *per cent* by Government of India and 10 *per cent* by the State Government.

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

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

“During the year 2020-21, the State Government received ₹4,100.00 lakh and ₹1,33.59 lakh being grants from Central Government towards State Disaster Response Fund and National Disaster Response Fund respectively. An amount of ₹ 4,100.00 lakh was provided in the Budget Estimates for the year 2020-21 by the State Government. The amount of ₹4,555.56 lakh was transferred to the Reserve Fund by affording debit under Major Head 8121-122- State Disaster Response Fund in the Public Account. The whole amount of ₹4,555.56 lakh was spent for management of Natural Disaster during the year”.

GRANT NO. 22- CIVIL SUPPLIES
(All Voted)

		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
Revenue				
Major Head				
2408 - Food Storage and Warehousing				
Original	47,35.87			
Supplementary	32,40.29	79,76.16	78,57.93	(-) 1,18.23
Amount surrendered during the year (March 2021)				1,16.23

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

Original	1,41.50			
Supplementary	0.00	1,41.50	1,20.27	(-) 21.23
Amount surrendered during the year (March 2021)				21.23

Notes and Comments**Revenue**

22.1.1 In view of savings was of ₹1,18.23 lakh, surrender of ₹1,16.23 lakh was inadequate.

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

22.1.2 Savings occurred under:

Serial number	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i)	2408 – Food Storage and Warehousing			
	01 - Food.			
	001 –Direction and Administration			
	01 - Direction			
	O.	12,48.32		
	S.	23,80.30		
	R.	59.66	36,88.28	36,86.28
				(-) 2.00

The savings occurred due to freezing of DA and austerity measure (August 2021).

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

		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
Revenue				
Major Head:				
2075 - Miscellaneous General Services				
Original	0.01			
Supplementary	0.00	0.01	0.00	(-) 0.01
Amount surrendered during the year (March 2021)				0.01
 Capital:				
7610- Loan to Government Servants, etc.				
Original	35.00			
Supplementary	0.00	35.00	35.00	0.00
Amount surrendered during the year (March 2021)				...

GRANT NO. 24- SMALL SAVINGS
(All Voted)

		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
Revenue				
Major Head:				
2047 - Other Fiscal Services				
Voted:				
Original	8.00			
Supplementary	0.00	8.00	8.00	0.00
Amount surrendered during the year (March 2021)				...

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

		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
Revenue				
Major Head:				
2029 - Land Revenue				
Original	24,66.07			
Supplementary	0.00	24, 66.07	24, 35.38	(-) 30.69
Amount surrendered during the year (March 2021)				26.02

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

Original	1, 75.78			
Supplementary	0.00	1, 75.78	1, 49.41	(-) 26.37
Amount surrendered during the year (March 2021)				26.37

Revenue**Notes and Comments:**

25.1.1 In view of savings of ₹30.69 lakh, surrender of ₹26.02 lakh was inadequate.

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

25.1.3 Excess occurred under:

Serial Head number		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 2029 – Land Revenue				
001 – Direction and Administration				
01 – Direction				
O.	4,67.41			
S.	0.00			
R.	(-) 2,11.93	2,55.48	2,52.82	(-) 2.66
(ii) 2029 – Land Revenue				
102 – Survey and Settlement Operations				
01 – Subordinate Establishment				
O.	18,43.58			
S.	0.00			
R.	(+) 1,75.57	20,19.15	20,17.14	(-) 2.01

Reasons for savings have not been intimated (August 2021).

GRANT NO. 26- CIVIL SECRETARIAT
(All Voted)

		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
Revenue				
Major Head:				
2052 - Secretariat Services				
2251 - Secretariat Social Services				
2575 - Other Special Areas programmes				
3451 - Secretariat Economic Services				
Original	2,70,48.22			
Supplementary	30,39.52	3,00,87.74	2,66,30.70	(-) 34,57.04
Amount surrendered during the year (March 2021)				34,56.83

Capital**Major Head :****4575 - Capital Outlay on other Special Areas programmes**

Original	3,11,50.00			
Supplementary	0.00	3,11,50.00	53, 30.62	(-) 2,58,19.38
Amount surrendered during the year (March 2021)				2,58,19.38

Revenue**Notes and Comments:**

26.1.1 In view of savings of ₹34,57.04 lakh, surrender of ₹34,56.83 lakh was inadequate.

GRANT NO. 26- CIVIL SECRETARIAT-Concl'd.
(All Voted)

26.1.2 Savings occurred under:

Serial number	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i)	2052 – Secretariate General Services			
	090 – Secretariate			
	01 – Nagaland Civil Secretariate			
	O.	1,45,60.26		
	S.	13,52.83		
	R.	21,85.33	1,80,98.42	1,80,98.20
				(-)0.22

Reasons for savings have not been intimated (August 2021).

GRANT NO. 27- PLANNING MACHINERY
(All Voted)

		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
Revenue				
Major Head:				
2552 - North Eastern Areas				
3451 - Secretariat Economic Services				
Original	3,82,34.92			
Supplementary	0.00	3,82,34.92	35,09.73	(-) 3, 47,25.19
Amount surrendered during the year (March 2021)				3, 47, 24.00

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	3,98,69.40			
Supplementary	0.00	3,98,69.40	1,77,13.78	(-) 2,21,55.62
Amount surrendered during the year (March 2021)				2, 11, 55.63

Revenue**Notes and Comments:**

27.1.1 In view of savings of ₹3, 47,25.19 lakh, surrender of ₹3, 47, 24.00 lakh was inadequate.

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

27.1.2 Savings occurred under:

Serial number	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 3451 - Secretariat Economic Services				
101 – Planning Board/ Planning Commission				
01 - Direction				
	O.	14,39.66		
	S.	0.00		
	R.	(-) 1,41.92	12,97.74	12,55.28
				(-) 42.46

(ii) 3451 - Secretariat Economic Services

091 – Attached Offices

01 – Nagaland Bamboo Development Agency

	O.	6,12.00		
	S.	0.00		
	R.	(-) 1, 66.67	4,45.33	4,42.33
				(-) 3.00

Reasons for savings have not been intimated (August 2021).

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

Serial number	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 3451 - Secretariat Economic Services				
102 – District Planning Machinery				
01 – Subordinate Establishment				
	O.	9,56.79		
	S.	0.00		
	R.	(-) 1,94.69	7,62.10	8,06.37
				(+) 44.27

Reasons for excess have not been intimated (August 2021).

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

Capital

27.1.4 In view of savings of ₹2,21,55.62 , surrender of ₹2,11,55.63 was inadequate.

27.1.5 Savings occurred under

Serial number	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)	
(i)	4059 – Capital outlay on Public Works				
	80 – General				
	800 – Other Expenditure				
	04 – Improvement and Modernisation				
	O.	0.00			
	S.	0.00			
	R.	90,00.00	90,00.00	80,00.00	(-) 10,00.00

The Department have acquired total grant of ₹90,00.00 lakhs and expended ₹80,00.00 lakhs. The savings incurred discloses casual approach towards financial management and accordingly, vide letter No. PLN/M-580/96 (Pt.1) Dated August 2021 the Department have stated that the matter are under examination.

27.1.6 Savings mentioned in para 27.1.5 was partly counter balanced by excess under :

(i) 4225 – Capital Outlay on Welfare of Scheduled Caste, Tribe and Other Backward Classes

04 – Welfare of Minorities

102 – Economic Development

02 – Pradhan Mantri Jan Vikas Karyakaram

O.	45,00.00			
S.	0.00			
R.	(-) 6,78.48	38,21.52	38,21.53	(+)0.01

Reasons for excess have not been intimated (August 2021).

GRANT NO. 28- CIVIL POLICE
(All Voted)

		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
Revenue				
Major Head:				
2055 - Police				
Original	14,57,71.48			
Supplementary	1, 18.72	14,58,90.20	14,54,23.64	(-) 4,66.56
Amount surrendered during the year (March 2021)				16.56

Revenue**Notes and Comments:**

28.1.1 In view of savings of ₹4,66.56 lakh, surrender of ₹16.56 lakh was inadequate.

28.1.2 Savings occurred under:

(i) 2055 – Police

001 – Direction and Administration

01 – Police Headquarter

O.	1,28,09.30			
S.	0.00			
R.	54,25.71	1,82,35.01	1,81,35.01	(-) 1,00.00

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

Serial Head number		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(ii) 2055 – Police				
001 – Direction and Administration				
05 –Repair of Vehicles (SRE)				
O.	40,00.00			
S.	0.00			
R.	(-) 6,08.62	33,91.38	33,41.39	(-) 49.99
(iii) 2055 – Police				
104 – Special Police				
01 –Nagaland Armed Police Battalion				
O.	5,05,34.28			
S.	0.00			
R.	(-) 61,67.45	4,43,66.83	4,42,66.83	(-) 1,00.00
(iv) 2055 – Police				
104 – Special Police				
02 – Indian Reserve Battalion				
O.	3,39,81.05			
S.	0.00			
R.	(-) 20,62.00	3,19,19.05	3,18,19.05	(-) 1,00.00
(v) 2055 – Police				
109 – District Police				
01 – District Police Establishment				
O.	3,77,20.19			
S.	0.00			
R.	15,54.17	3,92.74.36	3,91,74.36	(-) 1,00.00

The Department vide letter No. PHQ(7)BE-6/2020-21/2149 dated 19 August 2021, stated that the savings has resulted due to onset of the COVID-19 Pandemic, several expenditures under various heads of account could not be initiated. Further, less drawn arrear bills and MACP arrear bills could not be completed during the year.

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

		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
Revenue				
Major Head:				
2058 - Stationery and Printing				
Original	27,21.81			
Supplementary	0.00	27,21.81	25,93.65	(-) 1,28.16
Amount surrendered during the year (March 2021)				1,26.60

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

Original	2,50.00			
Supplementary	0.00	2,50.00	2,12.50	(-) 37.50
Amount surrendered during the year (March 2021)				37.50

Revenue**Notes and Comments:**

29.1.1 In view of savings of ₹1,28.16 lakh, surrender of ₹1,26.60 lakh was inadequate.

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

Serial Head number	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
29.1.2 Savings occurred under:			
(i) 2058 – Stationery and Printing			
103 – Government Presses			
01 – Printing Press			
O.	26,45.78		
S.	0.00		
R.	(-) 1,36.59	25,09.19	25,07.63
			(-) 1.56

Reasons for savings have not been intimated (August 2021).

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

		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
Revenue				
Major Head:				
2070 - Other Administrative Services				
Original	7,34.69			
Supplementary	0.00	7, 34.69	4,99.22	(-) 2,35.47
Amount surrendered during the year (March 2021)				2,35.47
 Capital:				
Major Head:				
4059 – Capital Outlay on Public Works				
Original	50.00			
Supplementary	0.00	50.00	50.00	0.00
Amount surrendered during the year (March 2021)				...

GRANT NO. 31- SCHOOL EDUCATION
(All Voted)

		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
Revenue				
Major Head:				
2202 - General Education				
Original	17,42,88.63			
Supplementary	0.00	17,42,88.63	14,96,31.08	(-) 2,46,57.55
Amount surrendered during the year (March 2021)				2,46,03.46

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

Original	5,00.00			
Supplementary	4,17.56	9,17.56	8,68.96	(-) 48.60
Amount surrendered during the year (March 2021)				48.60

Revenue**Notes and Comments:**

31.1.1 In view of savings of ₹2,46,57.55 lakh, surrender of ₹2,46,03.46 lakh was inadequate.

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

31.1.2 Savings occurred under:

Serial number	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 2202 - General Education				
	01 – Elementary Education			
	101 - Government Primary Schools			
	01- Primary Schools			
	O.	4,15,24.31		
	S.	00.00		
	R.	(-) 1,13,69.83	3,01,54.48	3,01,39.48
				(-) 15.00
(ii) 2202 - General Education				
	01 – Elementary Education			
	101 - Government Primary Schools			
	02- Middle Schools			
	O.	1,09,84.92		
	S.	00.00		
	R.	1,70,44.65	2,80,29.57	2,80,14.51
				(-) 15.06
(iii) 2202 - General Education				
	01 – Elementary Education			
	101 - Government Primary Schools			
	03- Agricultural Based Education			
	O.	3,75.53		
	S.	00.00		
	R.	(-) 2,27.62	1,47.91	1,47.90
				(-) 0.01

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

Serial Head number		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(iv) 2202 - General Education				
01 – Elementary Education				
111 - Sarva Shikaha Abhiyan				
01- Sarva Shikaha Abhiyan				
O.	3,79,88.80			
S.	00.00			
R.	(-) 1,71,84.90	2,08,03.90	2,08,03.89	(-) 0.01
(v) 2202 - General Education				
02 – Secondary Education				
001 - Direction and Administration				
01- Direction				
O.	78,44.33			
S.	00.00			
R.	(-) 32,71.55	45,72.78	45,71.78	(-) 1.00
(vi) 2202 - General Education				
02 – Secondary Education				
101 - Inspection				
01- Inspectorate (DEO)				
O.	1,09,61.82			
S.	00.00			
R.	(-) 89,71.52	19,90.30	19,89.35	(-) 0.95

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

Serial Head number	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(vii) 2202 - General Education			
02 – Secondary Education			
101 - Inspection			
02- Subordinate Establishment (SDEO)			
O. 3,10,07.05			
S. 00.00			
R. (-) 2,67,91.66	42,15.39	42,13.39	(-) 2.00
(viii) 2202 - General Education			
02 – Secondary Education			
109 - Government Secondary Schools and G.H.S.S			
01- Government Schools			
O. 1,70,78.33			
S. 00.00			
R. 2,12,34.69	3,83,13.02	3,82,93.00	(-) 20.02
(ix) 2202 - General Education			
05 – Language Development			
102 - Promotion of Modern Indian Languages and Literature			
02- Support of Educational Development including Teachers Training and Adult Education			
O. 00.00			
S. 00.00			
R. 71,28.87	71,28.87	71,28.85	(-) 0.02

The Department vide letter No. ED/ACT/BUD/RECON/1/2016-17 dated 18 August 2021, stated that savings of ₹54.09 lakh has accrued under the grant as the same could not be utilised owing to the prevailing COVID Pandemic situation.

GRANT NO. 32- HIGHER EDUCATION
(All Voted)

		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
Revenue				
Major Head:				
2202 - General Education				
2225 - Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes				
2552 - North Eastern Areas				
Original	1,88,70.46			
Supplementary	19,45.62	2,08,16.08	1,65,24.33	(-) 42,91.75
Amount surrendered during the year (March 2021)				42,91.73
 Capital				
Major Head:				
4202 - Capital Outlay on Education, Sports, Art and Culture				
4552 - Capital Outlay on North Eastern Areas				
Original	80,52.56			
Supplementary	0.00	80,52.56	25,93.72	(-) 54,58.84
Amount surrendered during the year (March 2021)				54,58.84

GRANT NO. 33- YOUTH RESOURCES AND SPORTS

(All Voted)

		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
Revenue				
Major Head:				
2204 - Sports and Youth Services				
Original	37,25.55			
Supplementary	0.00	37,25.55	33,60.46	(-) 3,65.09
Amount surrendered during the year (March 2021)				3,65.08
Capital:				
Major Head:				
4202 - Capital Outlay on Education, Sports, Art and Culture				
4552 - Capital Outlay on North Eastern Areas				
Original	11,00.00			
Supplementary	35,40.09	46,40.09	25,12.08	(-) 21,28.01
Amount surrendered during the year (March 2021)				21,28.01

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

		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
Revenue				
Major Head:				
2205 - Art and Culture				
2552 - North Eastern Areas				
3454 – Census, Surveys and Statistics				
Original	22,00.71			
Supplementary	0.00	22, 00.71	20,02.49	(-) 1,98.22
Amount surrendered during the year (March 2021)				1,98.23
 Capital				
Major Head:				
4202 - Capital Outlay on Education, Sports, Art and Culture				
4552 - Capital Outlay on North Eastern Areas				
Original	1,10.00			
Supplementary	2,99.37	4,09.37	1,08.14	(-) 3,01.23
Amount surrendered during the year (March 2021)				3,01.23

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

(All Voted)

		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
Revenue:				
Major Head:				
2210 - Medical and Public Health				
2211 - Family Welfare				
Original	7,41,91.50			
Supplementary	0.00	7,41,91.50	6,83,81.92	(-) 58,09.58
Amount surrendered during the year (March 2021)				58,16.33

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

Original	1,22,85.06			
Supplementary	0.00	1,22,85.06	39,39.71	(-) 83, 45.35
Amount surrendered during the year (March 2021)				77,92.85

Revenue**Notes and Comments:**

35.1.1 In view of savings of ₹58,09.58 lakh, surrender of ₹58,16.33 lakh was inadequate.

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

35.1.2 Savings occurred under.

Serial Head number		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 2210 - Medical and Public Health				
01- Urban Health Services- Allopathy				
001 – Direction & Administration				
01 - Direction				
O.	47,99.82			
S.	0.00			
R.	14,46.20	62,46.02	62,52.01	(-) 5.99
(ii) 2210 - Medical and Public Health				
06- Public Health				
800 –Other Expenditure				
01 – National Health Mission				
O.	1,06,80.00			
S.	0.00			
R.	(-) 4,73.83	1,02,06.17	1,02,06.95	(-) 0.78

Reasons for savings have not been intimated (August 2021).

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

Serial Head number	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
Capital			
Notes and Comments:			
35.1.3	In view of savings of ₹83,45.35 lakh, surrender of ₹77,92.85 lakh was inadequate.		
35.1.4	Savings occurred under.		
(i) 4210 – Capital Outlay on Medical and Public Health			
01 - Urban Health Services			
110 – Hospital & Dispensaries.			
01 – Upgradation of Hospitals			
O.	6,50.00		
S.	0.00		
R.	27, 76.75	34,26.75	28,74.24
			(-) 5,52.51

Reasons for savings have not been intimated (August 2021).

GRANT NO. 36- URBAN DEVELOPEMENT
(All Voted)

		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
Revenue				
Major Head:				
2217- Other Special Areas programmes				
Original	18,37.58			
Supplementary	85.85	19,23.43	19,05.28	(-) 18.15
Amount surrendered during the year (March 2021)				18.15

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

Original	1,52,54.00			
Supplementary	0.00	1,52,54.00	87,90.19	(-) 64,63.81
Amount surrendered during the year (March 2021)				64,69.81

Capital**Notes and Comments:**

36.1.1 In view of savings of ₹64,63.81 lakh, surrender of ₹64,69.81 lakh proved injudicious.

GRANT NO. 36- URBAN DEVELOPEMENT –Concl.

(All Voted)

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

36.1.2 In view of savings of ₹64,63.81 lakh, surrender of ₹64,69.81 lakh proved injudicious.

36.1.3 Excess occurred under

(i) 4217 - Capital Outlay on Urban Development

60 – Other Urban Development Schemes

051 – Construction

05 – Swatch Bharat Mission

O. 25,00.00

S. 0.00

R.	(-) 18,09.63	6,90.37	6,96.37	(+) 6.00
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Reasons for excess have not been intimated (August 2021).

GRANT NO. 37- MUNICIPAL ADMINISTRATION
(All Voted)

		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
Revenue				
Major Head:				
2015 - Election				
2217 - Urban Development				
Original	45,23.09			
Supplementary	1,16,30.99	1,61,54.08	1,16,53.17	(-) 45,00.91
Amount surrendered during the year (March 2021)				45,00.91
 Capital				
Major Head:				
4217 - Capital Outlay on Urban Development				
4552 - Capital Outlay on North Eastern Areas				
Original	1,37,00.00			
Supplementary	0.00	1, 37,00.00	52,68.68	(-) 84,31.32
Amount surrendered during the year (March 2021)				84,31.32

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

		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
Revenue				
Major Head:				
2220 - Information and Publicity				
Original	37,35.45			
Supplementary	0.00	37,35.45	35,84.16	(-) 1,51.29
Amount surrendered during the year (March 2021)				1,51.28
Capital:				
Major Head:				
4220 - Capital Outlay on Information and Publicity				
4552 - Capital Outlay on North Eastern Areas				
Original	1,50.00			
Supplementary	3.90	1,53.90	1,53.90	0.00
Amount surrendered during the year (March 2021)				...

GRANT NO. 39-TOURISM
(All Voted)

		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
Revenue				
Major Head:				
3452 - Tourism				
Original	18,52.23			
Supplementary	0.00	18,52.23	16,66.33	(-) 1,85.90
Amount surrendered during the year (March 2021)				1,82.19

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

Original	83.00			
Supplementary	20,75.24	21,58.24	11,90.08	(-) 9,68.16
Amount surrendered during the year (March 2021)				7,67.13

Revenue**Notes and Comments:**

39.1.1 In view of savings ₹1,85.90 lakh, surrender of ₹1,82.19 lakh was inadequate.

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

39.1.2 Savings occurred under:

Serial number	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i)	3452 – Tourism				
	80 – General				
	001 – Direction and Administration				
	01 –Direction				
	O.	8,54.46			
	S.	0.00			
	R.	(-) 74.06	7,80.40	7,76.69	(-) 3.71

Reasons for savings have not been intimated (August 2021).

Notes and Comments

Capital

39.1.3 In view of savings ₹9,68.16 lakh, surrender of ₹7,67.13 lakh was inadequate.

39.1.4 Savings occurred under

(i)	4552 – Capital Outlay on North Eastern Areas				
	39 – Tourism				
	800 –Other Expenditure				
	01 – Promotion of Tourism in NER				
	O.	0.00			
	S.	12,80.82			
	R.	(-) 4,49.47	8,31.35	6,38.43	(-) 1,92.92

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

Serial Head number		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(ii) 5452 – Capital Outlay on Tourism				
01 – Tourist Infrastructure				
102 –Tourist Accommodation				
01 – Tourist Centre				
O.	83.00			
S.	7,94.42			
R.	(-) 3,17.66	5,59.76	5,51.65	(-) 8.11

Reasons for savings have not been intimated (August 2021).

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

		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
Revenue				
Major Head:				
2230 - Labour and Employment				
Original	36,16.39			
Supplementary	3,13.39	39,29.78	37,24.13	(-) 2,05.65
Amount surrendered during the year (March 2021)				2,05.64
Capital				
Major Head:				
4216- Capital Outlay on Housing				
Original	1,00.00			
Supplementary	0.00	1,00.00	85.00	(-) 15.00
Amount surrendered during the year (March 2021)				15.00

GRANT NO. 41- LABOUR
(All Voted)

		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
Revenue				
Major Head:				
2230 – Labour and Employment				
Original	10,09.79			
Supplementary	0.00	10,09.79	9,70.13	(-) 39.66
Amount surrendered during the year (March 2021)				39.66
Capital				
Major Head:				
4250 – Capital Outlay on Other Social Services				
Original	1,00.00			
Supplementary	0.00	1,00.00	85.00	(-) 15.00
Amount surrendered during the year (March 2021)				15.00

GRANT NO. 42- RURAL DEVELOPMENT
(All Voted)

		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
Revenue				
Major Head:				
2216 - Housing				
2501 - Special Programmes for Rural Development				
2505 - Rural Employment				
2515 - Other Rural Development Programmes				
Original	13,49,57.44			
Supplementary	0.00	13,49,57.44	7,25,45.52	(-) 6,24,11.92
Amount surrendered during the year (March 2021)				6,24,02.92

Capital**Major Head:****4515 - Capital Outlay on other Rural Development Programmes**

Original	1,00.00			
Supplementary	0.00	1,00.00	88.50	(-) 11.50
Amount surrendered During the year (March 2021)				11.50

Revenue**Notes and Comments:**

42.1.1 In view of savings of ₹6,24,11.92 lakh, surrender of ₹6,24,02.92 lakh was inadequate.

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

42.1.2 Savings occurred under:

Serial Head number		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 2515 – Other Rural Development Programmes				
102 – Community Development				
02 – Block Headquarters				
O.	47,53.66			
S.	0.00			
R.	(-)1,86.08	45,67.58	45,58.58	(-) 9.00

The Department vide letter No. DRD/EXPDR/RECON-1/2020-2021 dated 19 August 2021, stated that the savings was under wages *etc.* which could not be utilised due to COVID Pandemic situation.

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

		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
Revenue				
Major Head:				
2235 - Social Security and Welfare				
2236 - Nutrition				
Original	2,60,27.06			
Supplementary	35,37.71	2,95,64.77	2,50,55.32	(-) 45,09.45
Amount surrendered during the year (March 2021)				45,09.18
 Capital:				
Major Head:				
4235 - Capital Outlay on Social Security and Welfare				
Original	12,00.00			
Supplementary	16,04.66	28,04.66	19,73.35	(-) 8,31.31
Amount surrendered during the year (March 2021)				8,31.31

Revenue**Notes and Comments:**

43.1.1 In view of savings of ₹45,09.45 lakh, surrender of ₹45,09.18 lakh was inadequate.

GRANT NO. 43- SOCIAL SECURITY AND WELFARE –Concl.

(All Voted)

43.1.2 Savings occurred under:

Serial number	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i)	2235– Social Security and Welfare			
	02 – Social Welfare			
	001 – Direction and Administration			
	01 - Direction			
	O.	7,07.56		
	S.	0.00		
	R.	(-) 1,89.21	5,18.35	5,18.26
				(-) 0.09
(ii)	2235– Social Security and Welfare			
	02 – Social Welfare			
	001 – Direction and Administration			
	02 – Subordinate Establishment			
	O.	5,76.98		
	S.	0.00		
	R.	(-) 1,42.30	4,34.68	4,34.58
				(-) 0.10
(iii)	2235– Social Security and Welfare			
	02 – Social Welfare			
	102 – Child Welfare			
	01 – Integrated Child Development Scheme			
	O.	95,55.58		
	S.	0.00		
	R.	(-) 12,80.59	82,74.99	82,74.91
				(-) 0.08

Reasons for savings have not been intimated (August 2021).

GRANT NO. 44- EVALUATION
(All Voted)

		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
Revenue				
Major Head:				
3451 - Secretariat Economic Services				
Original	11,08.53			
Supplementary	0.00	11,08.53	8,14.70	(-) 2,93.83
Amount surrendered during the year (March 2021)				2,93.33
 Capital				
Major Head:				
4059 - Capital Outlay on Public Works				
Original	1,20.00			
Supplementary	0.00	1,20.00	98.28	(-) 21.72
Amount surrendered during the year (March 2021)				22.50

Revenue

Notes and Comments:

44.1.1 In view of savings of ₹2,93.83 lakh, surrender of ₹2,93.33 lakh was inadequate.

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

44.1.2 Savings occurred under:

Serial number	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i)	3451 – Secretariat Economic Services			
	092 – Other Offices			
	02 –Subordinate Establishment (Evaluation)			
	O.	6,51.87		
	S.	0.00		
	R.	(-) 1,80.62	4,71.25	4,70.25
				(-) 1.00

Reasons for savings have not been intimated (August 2021).

44.1.3 Excess mentioned in para 44.1.2.was counter balanced by excess under :

(i)	3451 – Secretariat Economic Services			
	092 – Other Offices			
	01 – Direction (Evaluation)			
	O.	3,81.66		
	S.	0.00		
	R.	(-) 1,12.71	2,68.95	2,69.45
				(+) 0.50

Reasons for excess have not been intimated (August 2021).

GRANT NO. 44- EVALUATION - Concl'd.

(All Voted)

Capital**Notes and Comments:**

44.1.4 In view of savings of ₹21.72 lakh , surrender of ₹22.50 lakh proved injudicious.

44.1.5 Excess occurred under:

Serial Head number		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i)4059 – Capital Outlay on Public Works				
01 – Office Buildings				
051 – Construction				
01 – Construction				
O.	1,20.00			
S.	0.00			
R.	(-) 22.50	97.50	98.28	(+) 0.78

Reasons for excess have not been intimated (August 2021).

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

		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
Revenue				
Major Head :				
2425 - Co-operation				
2552 - North Eastern Areas				
Original	27,01.68			
Supplementary	0.00	27,01.68	22,40.46	(-) 4,61.22
Amount surrendered during the year (March 2021)				4,58.77

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

Original	7,49.02			
Supplementary	2,30.03	9,79.05	9,81.49	(+) 2.44
Amount surrendered during the year (March, 2021)				Nil

Revenue**Notes and Comments:**

45.1.1 In view of savings ₹4,61.22 lakh, surrender of ₹4,58.77 lakh was inadequate.

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

(All Voted)

45.1.2 Savings occurred under:

Serial number	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i)	2425 - Cooperation			
	108 – Other Cooperatives			
	02 – Integrated Cooperative Development			
	O.	5,36.39		
	S.	0.00		
	R.	(-) 2,40.03	2,96.36	2,93.92
				(-) 2.44

Surrender of provision of ₹2,40.03 lakh in March 2021 was attributed to less expenditure by the Department against pending bills due to administrative reasons.

Capital**Notes and Comments:**

45.1.4 The expenditure of ₹9,81.49 lakh exceeded the Budget provision by ₹2.44 lakh.

45.1.5 Excess occurred under:

Serial number	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
	4425 - Capital Outlay on Cooperation			
	108- Investment in other Cooperative			
	02 - Other Schemes			
	O.	4,25.10		
	S.	0.00		
	R.	(-) 2.44	4,22.66	4,25.10
				(+) 2.44

The fund of ₹2.44 lakh was re-appropriated/surrendered during the end of the year which resulted in excess. This discloses wrong assessment of the department towards financial management.

GRANT NO. 46- STATISTICS
(All Voted)

		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
Revenue				
Major Head:				
3454 - Census, Surveys and Statistics				
Voted :				
Original	41,79.23			
Supplementary	0.00	41,79.23	39,66.24	(-) 2,12.99
Amount surrendered during the year (March 2021)				2,12.99

Capital**Major Head:****5475 - Capital Outlay on other General Economics Services**

Original	1,25.00			
Supplementary	0.00	1,25.00	1,09.34	(-) 15.66
Amount surrendered during the year (March 2021)				12.12

Capital**Notes and Comments:**

46.1.1 In view of savings of ₹15.66 lakh surrender of ₹12.12 lakh was inadequate.

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

46.1.2 Savings occurred under:

Serial Head number	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 5475 - Capital Outlay on other General Economic Services			
112 - Statistics			
01 - Construction			
O. 1,25.00			
S. 0.00			
R. (-) 12.12	1,12.88	1,09.34	(-) 3.54

Reasons for savings have not been intimated (August 2021).

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

		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
Revenue				
Major Head:				
2552 - North Eastern Areas				
3475 - Other General Economic Services				
Original	12,69.35			
Supplementary	0.00	12,69.35	9,69.43	(-) 2,99.92
Amount surrendered during the year (March 2021)				2,99.92
Capital:				
Major Head:				
5475 - Capital Outlay on Other General Economic Services				
Original	80.00			
Supplementary	1,80.00	2,60.00	2,50.80	(-) 9.20
Amount surrendered during the year (March 2021)				Nil

Capital**Notes and Comments:**

47.1.1 No part of the savings of ₹9.20 lakh was surrendered during the year.

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

47.1.5 Excess occurred under:

Serial number	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i)	5475 - Capital Outlay on Other General Economic Services			
	800 - Other expenditure			
	01- Works under Legal Metrology			
	O.	80.00		
	S.	0.00		
	R.	0.00	80.00	70.80
				(-) 9.20

Reasons for savings have not been intimated (August 2021).

GRANT NO. 48- AGRICULTURE
(All Voted)

		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
Revenue				
Major Head:				
2401 - Crop Husbandry				
2415 - Agriculture research and Education				
2552 - North Eastern Areas				
Original	3,11,08.22			
Supplementary	0.00	3,11,08.22	2,19,05.05	(-) 92,03.17
Amount surrendered during the year (March 2021)				92,03.15
 Capital:				
Major Head:				
4401 - Capital Outlay on Crop Husbandry				
4408 - Capital Outlay on Food, Storage and Warehousing				
Original	7,60.00			
Supplementary	1,31.00	8,91.00	8,84.52	(-) 6.48
Amount surrendered during the year (March 2021)				6.48

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

		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
Revenue				
Major Head:				
2402 - Soil and Water Conservation				
2415 - Agricultural Research and Education				
2552 - North Eastern Areas				
Original	69, 28.80			
Supplementary	0.00	69, 28.80	59,59.75	(-) 9,69.05
Amount surrendered during the year (March 2021)				9,69.05

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

		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
Revenue				
Major Head:				
2403 - Animal Husbandry				
2404 - Dairy Development				
2415 - Agricultural Research and Education				
2552 - North Eastern Areas				
Original	1,16,93.56			
Supplementary	0.00	1,16,93.56	1,12,80.22	(-) 4,13.34
Amount surrendered during the year (March 2021)				4,13.40

Capital**Major Head:****4403 - Capital Outlay on Crop Husbandry****Voted:**

Original	5,20.00			
Supplementary	7,36.00	12,56.00	12,56.16	(+) 0.16
Amount surrendered during the year (March 2021)				Nil

Revenue**Notes and Comments:**

50.1.1 In view of savings of ₹4,13.34 lakh, surrender of ₹4,13.40 lakh proved injudicious.

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

50.1.2 Excess occurred under:

Serial number	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i)	2403 – Animal Husbandry			
	001 – Direction and Administration			
	01 – Direction			
	O. 19,75.50			
	S. 0.00			
	R. 2,89.61	22,65.11	22,65.12	(+) 0.01
(ii)	2403 – Animal Husbandry			
	001 – Direction and Administration			
	02 – Subordinate Establishment			
	O. 24,86.21			
	S. 0.00			
	R. 4,95.78	29,81.99	29,82.02	(+) 0.03
(iii)	2403 – Animal Husbandry			
	101 – Veterinary Services and Animal Health.			
	01 – Animal Health			
	O. 10,87.82			
	S. 0.00			
	R. (-) 46.94	10,40.88	10,40.89	(+) 0.01
(iv)	2403 – Animal Husbandry			
	101 – Veterinary Services and Animal Health.			
	01 – Rinderpest Eradication			
	O. 2,73.05			
	S. 0.00			
	R. (-) 67.72	2,05.33	2,05.34	(+) 0.01

Reason for excess have not been intimated (August 2021).

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

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

Notes and Comments:

50.1.3 The expenditure of ₹12,56.16 lakh exceeded the grant by ₹0.16 lakh. Excess requires regularisation.

50.1.4 Excess occurred under.

(i) 4403 – Capital Outlay on Animal Husbandry

001 – Direction and Administration.

01 – Maintenance of Assets

O. 5,20.00

S. 7,36.00

R. (-) 7,89.00

4,67.00

4,67.16

(+) 0.16

Reasons for excess have not been intimated (August 2021)

GRANT NO. 51- FISHERIES
(All Voted)

		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
Revenue				
Major Head:				
	2405 - Fisheries			
	2552 - North Eastern Areas			
Original	51,34.21			
Supplementary	0.00	51,34.21	21,51.06	(-) 29,83.15
Amount surrendered during the year (March 2021)				29,78.63
Capital				
Major Head:				
	4059 - Capital Outlay on Public Works			
	4405 - Capital Outlay on Fisheries			
Original	4,20.00			
Supplementary	1,00.00	5,20.00	4,82.64	(-) 37.36
Amount surrendered during the year (March 2021)				37.36

Revenue**Notes and Comments:**

51.1.1 In view of savings of ₹29,83.15 lakh, surrender of ₹29,78.63 lakh was inadequate.

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

Serial Head number		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
51.1.2 Savings occurred under:				
(i) 2405 - Fisheries				
101 – Direction and Administration				
01 - Direction				
O.	7,53.82			
S.	0.00			
R.	(-),1,67.16	5,86.66	5,84.65	(-) 2.01
(ii) 2405 - Fisheries				
101 – Direction and Administration				
02 – Subordinate Establishment				
O.	12,12.73			
S.	0.00			
R.	(-) 2,44.55	9,68.18	9,65.68	(-) 2.50
(iii) 2405 - Fisheries				
101 – Inland Fisheries				
05 – Fish Farm				
O.	1,25.16			
S.	0.00			
R.	(-) 16.72	1,08.44	1,08.43	(-) 0.01

Reasons for savings have not been intimated (August 2021).

GRANT NO. 52- FOREST, ENVIRONMENT AND WILDLIFE

(All Voted)

		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
Revenue				
Major Head				
2406 - Forestry and Wildlife				
2415 - Agricultural Research and Education				
Original	1,52,95.39			
Supplementary	0.00	1,52,95.39	96,51.94	(-) 56,43.45
Amount surrendered during the year (March 2021)				56,41.80

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

Original	0.00			
Supplementary	1,66.50	1,66.50	1,66.50	0.00
Amount surrendered during the year(March 2021)				...

Revenue**Notes and Comments:**

52.1.1 In view of savings of ₹56,43.45 lakh, surrender of ₹56,41.80 lakh was inadequate.

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

52.1.2 Savings occurred under:

Serial number	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)	
(i)	2406 - Forestry and Wildlife				
	01 - Forestry				
	001 - Direction and Administration				
	02 - Subordinate Establishment				
	O.	70,02.58			
	S.	0.00			
	R.	(-) 68.89	69,33.69	69,32.18	(-) 1.51
(ii)	2406 - Forestry and Wildlife				
	02 – Environmental Forestry and Wild Life				
	110 – Wild Life Preservation				
	04- Project Elephant				
	O.	2,00.00			
	S.	0.00			
	R.	(-) 1,94.58	5.42	5.41	(-) 0.01
(iii)	2406 - Forestry and Wildlife				
	04 – Afforestation and Ecology Development				
	101 – National Afforestation and Ecology Development Programme				
	01- National Afforestation Programme				
	O.	7,00.00			
	S.	0.00			
	R.	(-) 1,99.23	5,00.77	5,00.57	(-) 0.20

Reasons for savings have not been intimated (August 2021).

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

Serial Head number	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(iv) 2406 - Forestry and Wildlife			
02 – Environmental Forestry and Wild Life			
110 – Wild Life Preservation			
01- Integrated Development of Wild Life Habitat			
O. 10,50.00			
S. 0.00			
R. (-) 6,67.89	3,82.11	3,82.10	(-) 0.01

52.1.3 Savings mentioned in para 52.1.2.was counter balanced by excess under :

(i) 2406 - Forestry and Wildlife			
01 - Forestry			
001 - Direction and Administration			
01 - Direction			
O. 8,22.26			
S. 0.00			
R. 2,30.58	10,52.84	10,52.92	(+) 0.08

Reasons for excess have not been intimated (August 2021).

GRANT NO. 53- INDUSTRIES
(All Voted)

		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
Revenue				
Major Head:				
2851 - Village and Small Industries				
Original	69,43.67			
Supplementary	19,15.53	88,59.20	89,79.13	(+ 1,19.93
Amount surrendered during the year (March 2021)				Nil

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

Original	2,50.00			
Supplementary	0.00	2,50.00	84.90	(-)1,65.10
Amount surrendered during the year (March 2021)				44.07

Revenue**Notes and Comments:**

53.1.1 Total expenditure of ₹89,79.13 lakh exceeded the total budget provision of ₹88,59.20 lakh by ₹1,19.93 lakh. The excess expenditure requires regularisation .

53.1.2 Though, the grant closed with an excess expenditure of ₹1,19.93 lakh the Department did not surrender any amount. This discloses casual approach of the Department towards financial management.

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

53.1.3 Excess occurred under:

Serial Head number		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 2851 – Village and Small Industries				
001 - Direction and Administration				
01 - Direction				
O.	11,23.88			
S.	1,28.26			
R.	4,65.05	17,17.19	18,38.22	(+) 1,21.03

The Department had drawn the excess amount of ₹1,21.03 lakh against the grant under Revenue Section which was actually allocated under Capital Section. This discloses the casual approach of the Department towards the booking of expenditure as per Budget Provision.

53.1.4 Excess mentioned in para 53.1.2.was counter balanced by savings under :

(i) 2851 – Village and Small Industries				
101 – Industrial Estates				
02 – Training Outside the State and Study Tours				
O.	1.10			
S.	0.00			
R.	0.00	1.10	0.00	(-) 1.10

Savings of ₹1.10 lakh was due to inability on the part of the Department to incur expenditure on training and study tours for insurgence of COVID 19 Pandemic.

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

Capital

Notes and Comments:

53.1.4 In view of savings of ₹1,65.10 lakh , surrender of ₹44.07 lakh was inadequate.

53.1.5 Savings occurred under:

Serial number	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i)	4216 – Capital Outlay on Housing			
	80- General			
	800 – Other expenditure (Minor works/ repairs)			
	01 – Works under Industries			
	O.	2,50.00		
	S.	0.00		
	R.	(-)44.07	2,05.93	84.90
				(-) 1,21.03

Reasons for savings have not been intimated (August 2021).

GRANT NO. 54- MINERAL DEVELOPMENT

(All Voted)

		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
Revenue				
Major Head:				
2853 - Metallurgical Non-ferrous Industries				
Original	35,82.91			
Supplementary	0.00	35,82.91	35,46.35	(-) 36.56
Amount surrendered during the year (March 2021)				35.86

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

Original	1,00.00			
Supplementary	3,00.00	4, 00.00	4,00.00	0.00
Amount surrendered during the year (March 2021)				...

Revenue**Notes and Comments:**

54.1.1 In view of savings of ₹36.56 lakh , surrender of ₹35.86 lakh was inadequate.

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

54.1.2 Savings occurred under:

Serial number	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i)	2853 – Mining and Metallurgical Non-ferrous Industries			
	02 – Regulation and Development of Mines			
	001 – Direction and Administration			
	01 – Direction			
	O. 7,15.47			
	S. 0.00			
	R. (-) 93.28	6,22.19	6,22.00	(-) 0.19
(ii)	2853 – Mining and Metallurgical Non-ferrous Industries			
	02 – Regulation and Development of Mines			
	101 – Survey and Mapping			
	01 – Establishment for Survey and Mapping			
	O. 8,14.27			
	S. 0.00			
	R. (-) 89.87	7,24.40	7,24.20	(-) 0.20
(iii)	2853 – Mining and Metallurgical Non-ferrous Industries			
	02 – Regulation and Development of Mines			
	102 – Mineral Exploration			
	01 – Establishment for Mineral Exploration			
	O. 14,00.14			
	S. 0.00			
	R. (-) 2,48.18	11,51.96	11,51.66	(-) 0.30

Reasons for savings have not been intimated (August 2021)

GRANT NO. 55- POWER
(All Voted)

		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
Revenue				
Major Head				
2045 - Other Taxes and Duties on Commodities and Services				
2801 - Power				
Original	5,84,31.52			
Supplementary	33,97.61	6,18,29.13	6,18,12.17	(-) 16.96
Amount surrendered during the year (March 2021)				12.06
Capital				
Major Head:				
4552 - Capital Outlay on North Eastern Areas				
4801 - Capital Outlay on Power Projects				
Original	19,25.00			
Supplementary	98,58.30	1,17,83.30	89,57.23	(-) 28,26.07
Amount surrendered during the year (March 2021)				28,26.07

Revenue**Notes and Comments:**

55.1.1 In view of savings of ₹16.96 surrender of ₹12.06 lakh was inadequate.

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

55.1.2 Savings occurred under:

Serial number	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i)	2801 - Power			
	01 – Hydel Generation			
	001 – Direction and Administration			
	01 – Generation and Transmission			
	O.	18,96.89		
	S.	0.00		
	R.	(-)1,52.30	17,44.59	17,43.59 (-)
1.00				
(ii)	2801 - Power			
	05 – Transmission and Distribution			
	001 – Direction and Administration			
	01 – Direction and Transmission			
	O.	10,31.89		
	S.	0.00		
	R.	3,77.69	14,09.58	14,09.08 (-)
0.50				
(iii)	2801 - Power			
	05 – Transmission and Distribution			
	001 – Direction and Administration			
	02 – Direction, Distribution and Revenue			
	O.	9,89.86		
	S.	0.00		
	R.	(-) 8,21.22	1,68.64	1,68.54 (-) 0.10
(iv)	2801 - Power			
	05 – Transmission and Distribution			
	001 – Direction and Administration			
	03 – Transmission and Execution			
	O.	13,62.21		
	S.	0.00		
	R.	(-) 89.11	12,73.10	12,72.90 (-) 0.20

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

Serial Head number	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(v) 2801 - Power			
05 – Transmission and Distribution			
001 – Direction and Administration			
04 –Distribution and Revenue Execution			
O. 89,27.75			
S. 0.00			
R. (-) 5,63.63	83,64.12	83,63.12	(-) 1.00
(vi) 2801 - Power			
05 – Transmission and Distribution			
800 – Other Expenditure			
02 –Work Charged Establishment			
O. 11,76.65			
S. 0.00			
R. 3,17.00	14,93.65	14,91.55	(-) 2.10

Reasons for savings have not been intimated (August 2021).

GRANT NO. 55- POWER – Concl.

(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
Total :	(+) 19,82.82	0	0	(+) 19,82.82

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

GRANT NO. 56- ROAD TRANSPORT
(All Voted)

		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
Revenue				
Major Head:				
3053 - Civil Aviation				
3055 - Road Transport				
Voted:				
Original	81,94.14			
Supplementary	46.42	82,40.56	82,38.80	(-) 1.76
Amount surrendered during the year (March 2021)				1.75
 Capital				
Major Head:				
4552 - Capital Outlay on North Eastern Areas				
5053 – Capital Outlay on Civil Aviation				
5055 – Capital Outlay on Road Transport				
Voted:				
Original	6,69.84			
Supplementary	7,97.43	14,67.27	9,22.75	(-) 5,44.52
Amount surrendered during the year (March 2021)				Nil

GRANT NO. 56- ROAD TRANSPORT – Concltd.
(All Voted)

Capital**Notes and Comments:**

56.1.2 No part of savings of ₹5,44.52 lakh was surrendered during the year

56.1.3 Savings occurred under:

Serial number	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i)	5053 – Capital Outlay on Civil Aviation			
	01- Air Services			
	800 – Other Expenditure			
	01 – Infrastructure Development for Helicopter Services			
	O. 4,34.84			
	S. 0.00			
	R. (-)70.48	3,64.36	1,34.84	(-) 2,29.52
(ii)	5055 – Capital Outlay on Road Transport			
	800 – Other Expenditure			
	03 – Construction			
	O. 0.00			
	S. 5,97.43			
	R. 32.57	6,30.00	3,15.00	(-) 3,15.00

Reasons for savings have not been intimated (August 2021).

GRANT NO. 57- HOUSING LOANS
(All Voted)

		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
Revenue				
Major Head:				
2075 – Miscellaneous General Services				
Original	0.01			
Supplementary	0.00	0.01	0.00	(-) 0.01
Amount surrendered during the year (March 2021)				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 (March 2021)				21.52

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

		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
Revenue:				
Major Head:				
3054 - Roads and Bridges				
Original	3,59,81.23			
Supplementary	0.00	3,59,81.23	3,36,27.33	(-) 23,53.90
Amount surrendered during the year (March 2021)				23,53.85
 Capital				
Major Head:				
4552 - Capital Outlay on Northern Eastern Areas				
5054 - Capital Outlay on Roads and Bridges				
Original	5,65,00.00			
Supplementary	0.00	5,65,00.00	4,05,66.30	(-) 1,59,33.70
Amount surrendered during the year (March 2021)				1,52,93.70

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	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

(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- WATER RESOURCES
(All Voted)

		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
Revenue				
Major Head:				
2702 - Minor Irrigation				
Original	37,45.11			
Supplementary	0.00	37,45.11	31,24.95	(-) 6,20.16
Amount surrendered during the year (March 2021)				6,18.26

Capital**Major Head:**

- 4059 - Capital Outlay on Public Works
- 4552 - Capital Outlay on North Eastern Areas
- 4701 - Capital Outlay on Major and Medium Irrigation
- 4702 - Capital Outlay on Minor Irrigation
- 4705 - Capital Outlay on Command Area Development

Original	1,84,49.70			
Supplementary	0.00	1,84,49.70	57,16.44	(-) 1,27,33.26
Amount surrendered during the year (March 2021)				1,27,33.26

Revenue**Notes and Comments:**

59.1.1 In view of savings of ₹6,20.16 lakh, surrender of ₹6,18.26 lakh was inadequate.

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

59.1.2 Savings occurred under:

Serial Head number	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 2702 – Minor Irrigation			
80 – General			
001 – Direction and Administration			
01 – Direction			
O. 18,78.47			
S. 0.00			
R. (-) 11,96.63	6,81.84	6,79.84	(-) 2.00
(ii) 2702 – Minor Irrigation			
80 – General			
001 – Direction and Administration			
02 – Subordinate Establishment			
O. 15,09.32			
S. 0.00			
R. 3,69.35	18,78.67	18,78.58	(-) 0.09

Reasons for excess have not been intimated (August 2021).

59.1.2 Savings mentioned at Para 59.1.2 was counter balanced by excess under:

(i) 2702 – Minor Irrigation			
80 – General			
800 – Other Expenditure			
05 – Statistical Cell			
O. 0.00			
S. 0.00			
R. 73.60	73.60	73.79	(+) 0.19

Reasons for excess have not been intimated (August 2021).

GRANT NO. 60- WATER SUPPLY
(All Voted)

		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
Revenue				
Major Head:				
2215 - Water Supply and Sanitation				
Original	1,06,32.67			
Supplementary	0.00	1,06,32.67	1,00,12.66	(-) 6,20.01
Amount surrendered during the year (March 2021)				6,20.00

Capital**Major Head:****4059 - Capital Outlay on Capital Works****4215 - Capital Outlay on water Supply and Sanitation**

Original	1,22,85.00			
Supplementary	29,06.84	1,51,91.84	1,51,40.84	(-) 51.00
Amount surrendered during the year (March 2021)				51.00

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-Concl'd.
(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	0.00	0.00	(+)39,91.20
2. Purchase	(+) 19,56.13	0.00	0.00	(+)19,56.13
3. Miscellaneous				
Works Advance	(+) 1,64.42	0.00	0.00	(+) 1,64.42
4. Workshop	0.00	0.00	0.00	0.00
Total :	(+) 61,11.75	0.00	0.00	(+) 61,11.75

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

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

		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
Revenue				
Major Head:				
2575 - Other Special Areas Programmes				
Voted:				
Original	8,00.00			
Supplementary	0.00	8, 00.00	6,80.00	(-) 1,20.00
Amount surrendered during the year (March 2021)				1,20.00

Major Head:**4575 – Capital Outlay on Other Special Areas Programmes**

Voted:				
Original	0.00			
Supplementary	5,00.00	5,00.00	5,00.00	0.00
Amount surrendered during the year (March 2021)				...

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

		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
Revenue				
Major Head:				
2059 - Public Works				
Voted:				
Original	6,88.87			
Supplementary	0.00	6,88.87	6,31.89	(-) 56.98
Amount surrendered during the year (March 2021)				56.98
 Capital				
Major Head:				
4059 - Capital Outlay on Public Works				
4216 - Capital Outlay on Housing				
Voted:				
Original	20,90.01			
Supplementary	0.00	20,90.01	20,22.51	(-)67.50
Amount surrendered during the year (March 2021)				67.50

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

		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
Revenue				
Major Head:				
3425 - Other Scientific Research				
Original	3,69.29			
Supplementary	0.00	3,69.29	3,43.30	(-) 25.99
Amount surrendered during the year (March 2021)				25.99

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

Original	2,00.00			
Supplementary	0.00	2,00.00	1,20.00	(-) 80.00
Amount surrendered during the year (March 2021)				80.00

GRANT NO. 64- HOUSING

(All Voted)

		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
Revenue				
Major Head:				
2059 - Public Works				
2216 - Housing				
Original	1,44,36.16			
Supplementary	0.00	1,44,36.16	1,42,79.99	(-) 1,56.17
Amount surrendered during the year (March 2021)				1,36.08

Capital**Major Head:****4059 - Capital Outlay on Public Works****4216 - Capital Outlay on Housing****4552 - Capital Outlay on North Eastern Areas**

Original	27,18.96			
Supplementary	33,17.27	60,36.23	60,36.23	0.00
Amount surrendered during the year				...

Revenue**Notes and Comments:****64.1.1** In view of savings of ₹1,56.17 lakh, surrender of ₹1,36.08 lakh was inadequate.

GRANT NO. 64- HOUSING –Contd.

(All Voted)

64.1.2 Savings occurred under:

Serial Head number	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 2059 - Public Works			
80 – General			
001 - Direction and Administration			
01 – Direction (Housing)			
O. 15,07.26			
S. 0.00			
R. (-) 5,23.55	9,83.71	9,80.72	(-) 2.99
(ii) 2059 – Public Works			
80- General			
001 - Direction and Administration			
02 - Execution			
O. 1,00,16.22			
S. 0.00			
R. (-) 2,97.49	97,18.73	97,15.72	(-) 3.01
(iii) 2059 – Public Works			
80- General			
001 - Direction and Administration			
03 – Chief Architect			
O. 5,51.29			
S. 0.00			
R. (-) 81.61	469.68	4,66.68	(-) 3.00

GRANT NO. 64- HOUSING –Concl.

(All Voted)

Serial Head number		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(iv) 2059 – Public Works				
80- General				
001 - Direction and Administration				
05 – Work Charged Establishment				
O.	11,87.50			
S.	0.00			
R.	1,52.15	13,39.65	13,38.56	(-) 1.09
(v) 2216 - Housing				
05 - General Pool Accommodation				
800 - Other Expenditure				
01 - Estate Management				
O.	11,33.89			
S.	0.00			
R.	(-) 27.91	11,05.98	10,95.98	(-) 10.00

Reasons for savings have not been intimated (August 2021).

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

		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
Revenue				
Major Head:				
2202 - General Education				
Original	42,89.45			
Supplementary	0.00	42,89.45	36,23.07	(-) 6,66.38
Amount surrendered during the year (March 2021)				6,66.38
Capital				
Major Head:				
4202 - Capital Outlay on Education, Sports, Art and Culture				
Original	10,33.71			
Supplementary	0.00	10,33.71	9,20.00	(-) 1,13.71
Amount surrendered during the year (March 2021)				1,13.71

GRANT NO. 66- SERICULTURE
(All Voted)

		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
Revenue				
Major Head				
2552 - North Eastern Areas				
2851- Village and Small Industries				
Original	21,12.71			
Supplementary	81.68	21,94.39	22,19.34	(+) 24.95
Amount surrendered during the year (March 2021)				Nil
 Capital				
Major Head				
4851 - Capital Outlay on Village and Small Industries				
4216 - Capital Outlay on Housing				
Original	1,53.21			
Supplementary	0.00	1,53.21	1,38.21	(-) 15.00
Amount surrendered during the year				15.00

Revenue**Notes and Comments:**

66.1.1 The expenditure of ₹22,19.34 lakh exceeded the budget provision of ₹21,94.39 by ₹24.95 lakh. Excess requires regularisation.

GRANT NO. 66- SERICULTURE – Concltd.
(All Voted)

66.1.2 Excess occurred under:

Serial number	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i)	2851 – Village and Small Industries			
	001 – Direction and Administration			
	06 – Subordinate Establishment (Sericulture)			
	O. 0.00			
	S. 0.00			
	R. 0.00	0.00	12.85	(+) 12.85

The Department had incurred expenditure despite no budget provision proved unrealistic resulting in excess of ₹12.85 lakh, reasons for which have not been furnished (August 2021).

(i) 2851 – Village and Small Industries

107 - Sericulture Industries

01 – Direction

O.	5,18.15			
S.	0.00			
R.	(-) 46.67	4,71.48	4,83.48	(+) 12.00

Surrender of provision of ₹46.67 lakh in March 2021 was injudicious and attributed to excess expenditure on pending bills.

(i) 2851 – Village and Small Industries

107 - Sericulture Industries

02 – Subordinate Establishment

O.	1,97.78			
S.	0.00			
R.	2,38.71	4,36.49	4,36.58	(+) 0.09

Reasons for excess have not been intimated (August 2021).

GRANT NO. 67- HOME GUARDS

(All Voted)

		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
Revenue				
Major Head:				
2070 - Other Administrative Services				
2245 - Relief on Account of National Calamities				
Original	36,88.70			
Supplementary	0.00	36,88.70	35,07.61	(-) 1,81.09
Amount surrendered during the year (March 2021)				1,81.09

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

Original	2,50.00			
Supplementary	0.00	2,50.00	1,88.05	(-) 61.95
Amount surrendered during the year (March 2021)				37.50

Capital**Notes and Comments:**

67.1.1 In view of savings of ₹61.95 lakh, surrender of ₹37.50 lakh was inadequate.

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

67.1.2 Savings occurred under:

Serial number	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i)	4059 - Capital Outlay on Public Works			
	60 - Other Buildings			
	051 - Construction			
	01 - Works under Assembly			
	O.	2,50.00		
	S.	0.00		
	R.	(-) 37.50	2,12.50	1,88.05
				(-) 24.45

Reasons for savings have not been intimated (August 2021).

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

		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
Revenue				
Major Head:				
2055 - Police				
Original	24,01.44			
Supplementary	0.00	24,01.44	21,71.84	(-) 2,29.60
Amount surrendered during the year (March 2021)				2,27.59

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

Original	12,50.00			
Supplementary	2,12,41.32	2,24,91.32	2,17,19.32	(-)7.72.00
Amount surrendered during the year (March 2021)				Nil

Revenue**Notes and Comments:**

68.1.1 In view of savings of ₹2,29.60 lakh, surrender of ₹2,27.59 lakh was inadequate.

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

68.1.2 Savings occurred under:

Serial number	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 2055 - Police				
	001 – Direction and Administration			
	01 – Police Headquarters			
	O.	21.35.44		
	S.	0.00		
	R.	(-) 2.13.68	19,21.76	19,19.75
				(-) 2.01

Reasons for savings have not been intimated (August 2021).

Capital

Notes and Comments:

68.1.3 No part of savings of ₹7,72.00 lakh was surrendered during the year.

68.1.4 Savings occurred under:

(i) 4055 - Capital Outlay on Police				
	211 – Police Housing			
	02 – Govt. Residential Building			
	O.	4,86.15		
	S.	2,12,41.32		
	R.	0.00	2,17,27.47	2,09,55.47
				(-) 7,72.00

Reasons for savings have not been intimated (August 2021).

GRANT NO. 69- FIRE AND EMERGENCY SERVICES

(All Voted)

		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
Revenue				
Major Head:				
2070 - Other Administrative Service				
Original	32,82.08			
Supplementary	3,40.48	36,22.56	35,60.57	(-) 61.99
Amount surrendered during the year (March 2021)				61.99

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

Original	5,00.00			
Supplementary	3,61.41	8,61.41	8,43.41	(-)18.00
Amount surrendered during the year (March 2021)				Nil

Capital**Notes and Comments:**

69.1.1 No part of savings of ₹18.00 lakh was surrendered during the year.

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

69.1.2 Savings occurred under :

Serial Head number		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 4059 – Capital Outlay on Public Woks				
01 – Office Buildings				
051 –Construction				
01 – Construction				
O.	3,50.00			
S.	0.00			
R.	(-) 75.00	2,75.00	2,57.00	(-) 18.00

Reasons for savings have not been intimated (August 2021).

GRANT NO. 70- HORTICULTURE
(All Voted)

		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
Revenue				
Major Head:				
2401 - Crop Husbandry				
2415 - Agricultural Research and Education				
2552 - North Eastern Areas				
Original	1,22,03.15			
Supplementary	0.00	1,22,03.15	59,42.32	(-) 62,60.83
Amount surrendered during the year (March 2021)				62,57.11

Capital**Major Head:****4401 - Capital Outlay on Crop Husbandry**

Original	2,50.00			
Supplementary	1,15.55	3,65.55	2,50.00	(-) 1,15.55
Amount surrendered during the year (March 2021)				1,15.55

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

Revenue**Notes and Comments:**

70.1.1 In view of savings of ₹62,60.83 lakh, surrender of ₹62,57.11 lakh was inadequate.

70.1.2 Savings occurred under:

Serial number	Head		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i)	2401 – Crop Husbandry				
	001 – Direction and Administration				
	01 –Direction				
	O.	7,57.54			
	S.	0.00			
	R.	(-) 1,48.16	6,09.38	6,08.89	(-) 0.49
(ii)	2401 – Crop Husbandry				
	001 – Direction and Administration				
	02 – Subordinate Establishment				
	O.	7,91.41			
	S.	0.00			
	R.	25.76	8,17.17	8,16.17	(-) 1.00
(iii)	2401 – Crop Husbandry				
	119 – Horticulture and Vegetable Crops				
	01 –Fruit and Vegetable Processing Centre				
	O.	1,21.42			
	S.	0.00			
	R.	(-) 67.27	54.15	54.10	(-) 0.05

GRANT NO. 70- HORTICULTURE- Concl'd.
(All Voted)

Serial Head number		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(iv) 2401 – Crop Husbandry				
119 – Horticulture and Vegetable Crops				
03 –State Horticulture Nursery				
O.	2,32.21			
S.	0.00			
R.	(-) 32.55	1,99.66	1,98.67	(-) 0.99
(v) 2401 – Crop Husbandry				
119 – Horticulture and Vegetable Crops				
04 –Organic Farming				
O.	65.09			
S.	0.00			
R.	14.85	79.94	79.65	(-) 0.29
(vi) 2401 – Crop Husbandry				
119 – Horticulture and Vegetable Crops				
08 – Fruit Nurseries				
O.	1,16.37			
S.	0.00			
R.	7.98	1,24.35	1,23.45	(-) 0.90

Reasons for savings have not been intimated (August 2021).

GRANT No. 71- PARLIAMENTARY AFFAIRS
(All Voted)

		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
Revenue				
Major Head:				
2014 - Administration of Justice				
Original	2,04.00			
Supplementary	0.00	2,04.00	1,81.50	(-) 22.50
Amount surrendered during the year (March 2021)				22.50

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

		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
Revenue				
Major Heads:				
2501 - Special Programmes for Rural Development				
2552 - North Eastern Areas				
Original	1,36,06.76			
Supplementary	0.00	1,36,06.76	20,82.71	(-) 1,15,24.05
Amount surrendered during the year (March 2021)				1,15,50.89

Revenue
Notes and Comments:

72.1.1 In view of savings of ₹1,15,24.05 lakh, surrender of ₹1,15,50.89 lakh proved injudicious.

72.1.2 Excess of ₹26.84 lakh was not anticipated for re-appropriation during the year.

72.1.3 Excess occurred under:

Serial Head number		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 2501- Special Programmes for Rural Development				
05 - Waste Land Development				
101 - National Waste Land Development Programme				
01 – Direction				
O.	9,21.76			
S.	0.00			
R.	(-) 0.44	9,21.32	9,26.91	(+) 5.59

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

Serial Head number	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(ii) 2501- Special Programmes for Rural Development			
05 - Waste Land Development			
101 - National Waste Land Development Programme			
06 – Rubber Development			
O. 3,10.00			
S. 0.00			
R. 4.75	3,14.75	3,36.00	(+) 21.25

The Department (August 2021) stated that the Government of Nagaland vide letter No. DTA/MC-18/2009/91-110 dated 5 March 2021 had issued not to entertain the drawal of salaries arrears, medial re-imbusement and leave encashment resulted to unutilised fund.

The Department re-appropriated/ surrendered excess amount against the total savings which proved injudicious and this indicates casual approach towards financial management.

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

		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
Revenue				
Major Head:				
2515 - Other Rural Development Programmes				
Original	5,48.24			
Supplementary	16.41	5,64.65	5,46.18	(-) 18.47
Amount surrendered during the year (March 2021)				18.47

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

Original	2,00.00			
Supplementary	2,28.52	4,28.52	4,02.23	(-) 26.29
Amount surrendered during the year (March 2021)				Nil

Capital**Notes and Comments:**

73.1.1 No part of savings of ₹26.29 lakh was surrendered during the year.

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

73.1.2 Savings occurred under:

Serial number	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 4059 – Capital Outlay on Public Works				
	01 – Office Building			
	051 – Construction			
	01 - Construction			
	O.	0.00		
	S.	2,28.52		
	R.	0.00	2,28.52	(-) 26.28
(i) 4059 – Capital Outlay on Public Works				
	80 – General			
	051 – Construction			
	02 – Nagaland House			
	O.	2,00.00		
	S.	0.00		
	R.	0.00	1,99.99	(-) 0.01

Reasons for savings have not been intimated (August 2021).

GRANT NO. 74- MECHANICAL ENGINEERING
(All Voted)

		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
Revenue				
Major Head:				
2059 - Public Works				
Original	52,41.05			
Supplementary	0.00	52,41.05	46,84.59	(-) 5,56.46
Amount surrendered during the year (March 2021)				5,55.61

Capital**Major Head:****5054 - Capital Outlay on Road and Bridges**

Original	1,50.00			
Supplementary	0.00	1,50.00	1,27.50	(-) 22.50
Amount surrendered during the year (March 2021)				22.50

Revenue**Notes and Comments:**

73.1.1 In view of savings of ₹5,56.46 lakh, surrender of ₹ 5,55.61 lakh was inadequate.

GRANT NO. 74- MECHANICAL ENGINEERING-Concl'd.
(All Voted)

74.1.2 Savings occurred under:

Serial number	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 2059 –Public Works				
	80 – General			
	001 – Direction and Administration			
	01 – Direction (Housing)			
	O.	5,86.84		
	S.	0.00		
	R.	4.09	5,90.93	
			5,90.73	(-) 0.20
(ii) 2059 –Public Works				
	80 – General			
	001 – Direction and Administration			
	03 – Chief Architect			
	O.	40,21.16		
	S.	0.00		
	R.	(-) 4,91.88	35,29.28	
			35,29.13	(-) 0.15
(iii) 2059 –Public Works				
	80 – General			
	001 – Direction and Administration			
	04 – State Quality Control Board			
	O.	3,29.97		
	S.	0.00		
	R.	(-) 29.01	3,00.96	
			3,00.46	(-) 0.50

Reasons for savings have not been intimated (August 2021).

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

		Total Appropriation	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
Revenue				
Major Head:				
2408 - Appropriation for reduction or avoidance of Debt				
2049 - Interest Payment				
<i>Original</i>	<i>11,95,49.74</i>			
<i>Supplementary</i>	<i>0.00</i>	<i>11,95,49.74</i>	<i>8,56,76.51</i>	<i>(-) 3,38,73.23</i>
<i>Amount surrendered during the year (March 2021)</i>				<i>3,38,73.24</i>
Capital				
Major Head:				
6003 - Internal Debt of the State Government				
6004 - Loans and advances from the Central Government				
<i>Original</i>	<i>50,45,92.71</i>			
<i>Supplementary</i>	<i>49,80,93.01</i>	<i>100,26,85.72</i>	<i>99,03,92.48</i>	<i>(-) 1,22,93.24</i>
<i>Amount surrendered during the year (March 2021)</i>				<i>1,22,93.24</i>

GRANT NO. 76- WOMEN WELFARE
(All Voted)

		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
Revenue				
Major Head:				
2235 - Social Security and Welfare				
Original	13,63.93			
Supplementary	0.00	13,63.93	10,37.69	(-) 3,26.24
Amount surrendered during the year (March 2021)				3,26.24

GRANT NO. 77- DEVELOPMENT OF UNDERDEVELOPED AREAS
(All Voted)

		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
Revenue				
Major Head				
2575 - Other Special Areas Programmes				
Original	6,77.36			
Supplementary	11,57.79	18,35.15	17,76.89	(-)58.26
Amount surrendered during the year (March 2021)				58.26
Capital				
Major Head				
4575 - capital Outlay on other Special Areas Programmes				
Original	82,10.45			
Supplementary	0.00	82,10.45	16,96.20	(-) 65,14.25
Amount surrendered during the year (March 2021)				65,14.25

GRANT NO. 78- TECHNICAL EDUCATION
(All Voted)

		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
Revenue				
Major Head:				
2203- Technical Education				
Original	23,57.61			
Supplementary	0.00	23,57.61	19,79.88	(-) 3,77.73
Amount surrendered during the year (March 2021)				3,75.03

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

Original	1,56.57			
Supplementary	8,28.51	9,85.08	7,84.14	(-) 2,00.94
Amount surrendered during the year (March 2021)				50.00

Revenue**Notes and Comments:**

78.1.1 In view of savings of ₹3,77.73 lakh, surrender of ₹3,75.03 lakh was inadequate.

GRANT NO. 78- TECHNICAL EDUCATION-Contd.
(All Voted)

78.1.2 Savings occurred under:

Serial Head number		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 2203 –Technical Education				
001 – Direction and Administration				
01 - Direction				
O.	7,51.72			
S.	0.00			
R.	(-) 2,86.58	4,65.14	4,64.93	(-) 0.21
(ii) 2203 –Technical Education				
105 –Polytechnic				
01 – Government Polytechnic				
O.	14,40.89			
S.	0.00			
R.	(+) 27.26	14,68.15	14,65.65	(-) 2.50

Reasons for savings have not been intimated (August 2021).

Capital

Notes and Comments:

78.1.3 In view of savings of ₹2,00.94 lakh, surrender of ₹50.00 lakh was inadequate.

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

78.1.4 Savings occurred under:

Serial Head number	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 4202 - Capital Outlay on Education, Sports, Art and Culture			
02 - Technical Education			
104 - Polytechnics			
01 - Rashtriya Uchhtar Shiksha Abhiyan			
O.	1,56.57		
S.	8,28.51		
R.	(-) 50.00	9,35.08	7,84.14
			(-) 1,50.94

The savings was not anticipated for re-appropriation/ surrender by the Department.

GRANT NO. 79- BORDER AFFAIRS
(All Voted)

		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
Revenue				
Major Head:				
2053 - District Administration				
Original	3,08.17			
Supplementary	0.00	3,08.17	2,82.16	(-) 26.01
Amount surrendered during the year (March 2021)				26.01
 Capital:				
Major Head:				
5054 - Capital Outlay on Roads and Bridges				
Original	1,00.00			
Supplementary	0.00	1,00.00	1,00.00	0.00
Amount surrendered during the year (March 2021)				...

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

		Total Appropriation	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
Revenue				
Major Head				
2075 - Miscellaneous General Services				
<i>Original</i>	2,66.89			
<i>Supplementary</i>	0.00	2,66.89	2,28.29	(-) 38.60
<i>Amount surrendered during the year (March 2021)</i>				38.60

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

		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
Revenue				
Major Head:				
3425 - Other Scientific Research				
Original	4,41.97			
Supplementary	2,85.71	7,27.68	7,16.64	(-) 11.04
Amount surrendered during the year (March 2021)				11.04

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

Original	1,00.00			
Supplementary	4,76.02	5,76.02	5,66.24	(-) 9.78
Amount surrendered during the year (March 2021)				Nil

Capital**Notes and Comments:**

81.1.1 No part of savings of ₹9.78 lakh was surrendered during the year.

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

81.1.2 Savings occurred under:

Serial Head number	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 4059 – Capital Outlay on Public Works			
01 – Office Buildings			
051 –Construction			
01 – Construction			
O. 1,00.00			
S. 0.00			
R. (-) 15.00	85.00	75.22	(-) 9.78

The Department stated that the savings of ₹9.78 lakh occurred due to the deduction of 13 *per cent* departmental charges at source by the Finance Department vide order No. EXPDR-B/81/2020-21/AL/948 dated 24 March 2021.

GRANT NO. 82- NEW AND RENEWABLE ENERGY

(All Voted)

		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
Revenue				
Major Head:				
2810 - Non-Conventional Sources of Energy				
Original	5,42.01			
Supplementary	0.00	5,42.01	5,10.53	(-) 31.48
Amount surrendered during the year (March 2021)				31.48
Capital				
Major Head				
4059 - Capital Outlay on Public Works				
4552 - Capital Outlay on North Eastern Areas				
4801 - Capital Outlay on Power Projects				
4810 - Capital Outlay on Non-Conventional Sources of Energy				
Original	4,25.77			
Supplementary	1,97.37	6,23.14	4,27.89	(-)1,95.25
Amount surrendered during the year (March 2021)				1,95.25

APPENDIX

Statement showing grant wise details of recoveries adjusted in reduction of expenditure during the year 2020-21.

(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	57.50	0.00	0.00	0.00	(-) 57.50	0.00
35 – Medical, Public Health and Family Welfare	74.70	0.00	0.00	0.00	(-) 74.70	0.00
36 – Urban Development	34.50	0.00	13.09	0.00	(-) 21.41	0.00
37 – Municipal Administration	23.00	0.00	12.01	0.00	(-) 10.99	0.00
39 – Tourism	9.54	0.00	0.00	0.00	(-) 9.54	0.00
55 – Power	77.65	0.00	255.67	0.00	(+) 178.02	0.00
58 – Roads & Bridges	747.78	0.00	220.90	0.00	(-) 526.88	0.00
60 – Water Supply	23.00	0.00	0.00	0.00	(-) 23.00	0.00
62 – Civil Administration Works	240.44	0.00	4.11	0.00	(-) 236.33	0.00
64 – Housing	312.00	0.00	642.33	0.00	(+)330.33	0.00
68 – Police Engineering Project	143.80	0.00	0.00	0.00	(-) 143.80	0.00
Total	17,43.91	0.00	11,48.11	0.00	(-) 595.80	0.00

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