



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

Appropriation Accounts 2024-25



Government of Nagaland

APPROPRIATION ACCOUNTS

2024-2025

GOVERNMENT OF NAGALAND



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INTRODUCTORY TO APPROPRIATION ACCOUNTS

This compilation containing the Appropriation Accounts of the Government of Nagaland for the year 2024-2025 presents the accounts of sums expended in the year ended 31 March 2025 compared with the sums specified in the schedules appended to the Appropriation Acts passed under Articles 204 and 205 of the Constitution of India.

In these Accounts

`O' stands for Original Grant or Appropriation,

`S' stands for Supplementary Grant or Appropriation,

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

Charged appropriations and expenditure are shown in *italics*.

NOTE:

The Nagaland Appropriation (No.1) Act, 2022 (Act No.2 of 2022) and The Nagaland Appropriation (No.2) Act, 2022 (Act No.3 of 2022) have been adopted by the Government of Nagaland for comments on the Appropriation Accounts.

SAVINGS

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

EXCESS

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

Original provision and Supplementary Grant are only taken for comments.



SUMMARY OF APPROPRIATION ACCOUNTS



SUMMARY OF APPROPRIATION ACCOUNTS

Number and Name of grant or appropriation (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 thousand)								
1. State Legislature	Charged 2,68,48	...	2,68,28	...	0,20	...	...	...
	Voted 43,00,94	9,85,72	43,22,63	9,85,72	...	...	21,69	...
2. Head of State	Charged 11,79,13	...	11,36,11	...	43,02	...	...	...
	Voted...	...	...	...	...	...	...	...
3. Council of Ministers	Charged...	...	...	...	...	...	...	...
	Voted 14,89,26	...	14,88,30	...	0,96	...	...	...
4. Administration of Justice	Charged 12,15,54	...	12,21,60	...	...	...	6,06	...
	Voted 45,80,01	70,38,48	44,53,98	89,07,69	1,26,03	...	...	18,69,21
5. Election	Charged...	...	...	...	...	...	...	...
	Voted 47,29,54	3,52,00	52,26,39	3,52,00	...	...	4,96,85	...
6. Land Revenue	Charged...	...	...	...	...	...	...	...
	Voted 1,32,41	...	91,75	...	40,66	...	...	...
7. State Excise	Charged...	...	...	...	...	...	...	...
	Voted 27,81,70	1,45,00	27,68,47	1,45,00	13,23	...	...	...
8. Sales Tax	Charged...	...	...	...	...	...	...	...
	Voted 22,97,95	5,45,62	22,85,63	5,45,62	12,32	...	...	...
9. Taxes on Vehicles	Charged...	...	...	...	...	...	...	...
	Voted 23,00,29	4,00,00	22,79,50	4,00,00	20,79	...	...	...
10. Public Service commission	Charged 12,66,09	1,40,94	11,22,94	1,40,94	1,43,15	...	...	...
	Voted...	...	...	...	...	...	...	...
11. District Administration	Charged...	...	...	...	...	...	...	...
	Voted 2,03,94,48	...	1,97,90,46	...	6,04,02	...	...	...
12. Treasuries and Accounts Administration	Charged...	...	...	...	...	...	...	...
	Voted 64,69,82	3,00,00	49,69,00	3,00,00	15,00,82	...	...	...

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 thousand)								
13. Village Guards	...	...	...	...	...	...	...	...
	56,11,02	3,00,00	51,39,72	3,00,00	4,71,30	...	...	...
14. Jails	...	...	...	...	...	...	...	...
	66,13,14	4,50,00	63,78,03	4,50,00	2,35,11	...	...	...
15. Lokayukta	11,85,69	...	11,53,35	...	32,34	...	...	...

16. State Guest Houses	...	...	...	...	...	...	...	...
	20,94,13	12,92,13	20,37,62	12,92,13	56,51	...	...	...
17. State Lotteries	...	...	...	...	...	...	...	...
	4,11,54	...	4,08,42	...	3,12	...	...	...
18. Pensions and other Retirement Benefits	...	...	...	...	...	...	...	...
	35,57,05,09	...	31,99,75,73	...	3,57,29,36	...	...	...
19. Rajya Sainik Board	...	...	...	...	...	...	...	...
	4,23,38	...	3,80,31	...	43,07	...	...	...
20. Relief, Rehabilitation etc.	...	...	...	...	...	...	...	...
	1,26,41	...	80,41	...	46,00	...	...	...
21. Relief of Distress caused by Natural Calamities	...	...	...	...	...	...	...	...
	2,42,14,86	54,10,72	2,42,14,86	1,60,60,72	...	...	...	1,06,50,00
22. Civil Supplies	...	...	...	...	...	...	...	...
	1,04,88,01	4,55,93	1,04,73,74	4,55,93	14,27	...	...	...
23. Loans to Government Servants	...	...	...	...	...	...	...	...
	1	35,00	...	35,00	1	...	...	...

SUMMARY OF APPROPRIATION ACCOUNTS

Number and Name of grant or appropriation	Amount of grant or appropriation		Expenditure		Savings		Excess	
	Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)
(1)								
(₹ in thousand)								
24. Small Savings	Charged 10,00	...	...	...	...	...	...	...
	Voted	...	10,00	...	...	...	...	...
25. Land Records and Survey	Charged	...	...	...	...	...	...	...
	Voted	30,23,77	2,50,00	28,83,77	2,50,00	1,40,00	...	...
26. Civil Secretariat	Charged	...	...	...	...	...	...	...
	Voted	3,41,41,29	1,71,04,22	2,98,96,37	1,53,82,62	42,44,92	17,21,60	...
27. Planning Machinery	Charged	...	...	...	...	...	...	...
	Voted	54,44,18	6,43,66,73	52,54,70	3,81,40,22	1,89,48	2,62,26,51	...
28. Civil Police	Charged	...	...	...	...	...	...	...
	Voted	19,05,42,54	...	18,99,71,12	...	5,71,42	...	...
29. Stationery and Printing	Charged	...	...	...	...	...	...	...
	Voted	34,40,61	4,30,00	33,57,64	4,30,00	82,97	...	...
30. Administrative Training Institute	Charged	...	...	...	...	...	...	...
	Voted	8,93,49	1,45,00	8,42,56	1,45,00	50,93	...	...
31. School Education	Charged	...	...	...	...	...	...	...
	Voted	20,40,65,43	3,09,43,88	19,94,16,28	1,64,99,19	46,49,15	1,44,44,69	...
32. Higher Education	Charged	...	...	...	...	...	...	...
	Voted	2,50,88,59	67,15,00	2,62,52,65	32,65,00	...	34,50,00	11,64,06
33. Youth Resources and Sports	Charged	...	...	...	...	...	...	...
	Voted	63,28,65	1,43,60,75	62,80,90	1,67,06,55	47,75	...	23,45,80
34. Art and Culture and Gazetteers	Charged	...	...	...	...	...	...	...
	Voted	29,33,12	29,66,81	28,79,82	29,66,81	53,30	...	...
35. Medical, Public Health and Family Welfare	Charged	...	...	...	...	...	...	...
	Voted	9,20,53,91	67,32,71	8,92,31,69	53,23,37	28,22,22	14,09,34	...

SUMMARY OF APPROPRIATION ACCOUNTS

Number and Name of grant or appropriation	Amount of grant or appropriation		Expenditure		Savings		Excess	
	Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)
(1)								
(₹ in thousand)								
36. Urban Development	Charged Voted	...	...	...	...	...	...	...
		60,88,26	4,57,88,80	75,02,36	2,64,77,94	...	1,93,10,86	14,14,10
37. Municipal Administration	Charged Voted	...	...	...	...	...	...	...
		1,04,73,84	2,44,90,42	58,05,32	1,33,58,04	46,68,52	1,11,32,38	...
38. Information and Public Relations	Charged Voted	...	...	...	...	...	...	...
		47,57,90	2,00,27	47,42,45	2,00,27	15,45	...	...
39. Tourism	Charged Voted	...	...	...	...	...	...	...
		21,50,55	47,97,80	21,33,64	47,97,80	16,91	...	...
40. Employment and Craftsmen Training	Charged Voted	...	...	...	...	...	...	...
		39,86,28	4,60,19	36,01,47	4,60,18	3,84,81	1	...
41. Labour	Charged Voted	...	...	...	...	...	...	...
		11,71,97	1,34,00	11,18,74	1,34,00	53,23	...	...
42. Rural Development	Charged Voted	...	...	...	...	...	...	...
		15,96,82,57	6,67,78	4,91,20,47	4,27,78	11,05,62,10	2,40,00	...
43. Social Security and Welfare	Charged Voted	...	...	...	...	...	...	...
		4,01,81,53	49,94,41	3,62,06,26	16,93,96	39,75,27	33,00,45	...
44. Evaluation	Charged Voted	...	...	...	...	...	...	...
		12,66,41	2,50,00	11,84,06	2,49,70	82,35	30	...
45. Co-operation	Charged Voted	...	...	...	...	...	...	...
		30,52,68	95,20	30,14,63	95,20	38,05	...	...
46. Statistics	Charged Voted	...	...	...	...	...	...	...
		53,10,09	2,35,00	52,31,16	2,35,00	78,93	...	...

SUMMARY OF APPROPRIATION ACCOUNTS

Number and Name of grant or appropriation	Amount of grant or appropriation		Expenditure		Savings		Excess	
	Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
(₹ in thousand)								
47. Legal Metrology and Consumer Protection	Charged ...	...	...	...	...	...	...	...
	Voted 14,08,43	70,00	13,78,13	70,00	30,30	...	...	...
48. Agriculture	Charged ...	...	...	...	...	...	...	...
	Voted 5,63,89,54	24,68,17	3,90,94,25	9,68,17	1,72,95,29	15,00,00	...	...
49. Soil and Water Conservation	Charged ...	...	...	...	...	...	...	...
	Voted 68,61,04	17,50,00	67,63,59	9,25,00	97,45	8,25,00	...	...
50. Animal Husbandry and Dairy Development	Charged ...	...	...	...	...	...	...	...
	Voted 1,39,58,19	8,50,00	1,24,06,38	9,12,13	15,51,81	...	...	62,13
51. Fisheries	Charged ...	...	...	...	...	...	...	...
	Voted 1,05,33,36	2,67,50	50,28,21	2,60,25	55,05,15	7,25	...	...
52. Forest, Environment and Wildlife	Charged ...	...	...	...	...	...	...	...
	Voted 1,38,47,42	81,49,49	1,22,61,97	56,27,37	15,85,45	25,22,12	...	...
53. Industries	Charged ...	...	...	...	...	...	...	...
	Voted 1,37,63,73	1,74,09,48	1,35,47,50	1,12,89,95	2,16,23	61,19,53	...	...
54. Mineral Development	Charged ...	...	...	...	...	...	...	...
	Voted 43,36,57	35,09,23	42,51,93	35,09,23	84,64	...	...	...
55. Power	Charged ...	...	...	...	...	...	...	...
	Voted 8,17,56,52	55,93,02	7,76,63,11	35,31,76	40,93,41	20,61,26	...	...
56. Road Transport	Charged ...	...	...	...	...	...	...	...
	Voted 1,05,26,80	10,27,59	1,05,09,92	10,27,59	16,88	...	...	...
57. Housing Loans	Charged ...	...	...	...	...	...	...	...
	Voted 1	21,52	...	...	1	21,52	...	...

SUMMARY OF APPROPRIATION ACCOUNTS

Number and Name of grant or appropriation	Amount of grant or appropriation		Expenditure		Savings		Excess	
	Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)
(₹ in thousand)								
58. Roads and Bridges	Charged	...	...	...	...	...	...	...
	Voted	4,57,81,47	12,36,62,19	4,50,87,82	8,82,65,75	6,93,65	3,53,96,44	...
59. Water Resources	Charged	...	...	...	...	...	...	...
	Voted	45,11,38	2,81,53,56	40,32,18	54,46,87	4,79,20	2,27,06,69	...
60. Water Supply	Charged	...	...	...	...	...	...	...
	Voted	1,34,96,46	81,32,36	1,34,81,36	52,11,82	15,10	29,20,54	...
61. Special Development Programme	Charged	...	...	...	...	...	...	...
	Voted	...	12,00,00	...	12,00,00	...	...	...
62. Civil Administration Works	Charged	...	...	...	...	...	...	...
	Voted	12,91,48	51,25,82	12,49,33	43,51,82	42,15	7,74,00	...
63. Science, Technology, Ecology and Environment	Charged	...	...	...	...	...	...	...
	Voted	4,57,61	1,54,79	4,54,33	1,54,79	3,28	...	...
64. Housing	Charged	...	...	...	...	...	...	...
	Voted	2,12,60,07	42,57,70	1,96,05,85	69,73,51	16,54,22	...	27,15,81
65. State Council of Education Research and Training	Charged	...	...	...	...	...	...	...
	Voted	92,28,45	45,08,08	65,27,84	20,31,06	27,00,61	24,77,02	...
66. Sericulture	Charged	...	...	...	...	...	...	...
	Voted	25,79,76	40,00	25,56,55	40,00	23,21	...	...
67. Home Guards	Charged	...	...	...	...	...	...	...
	Voted	49,57,44	3,30,00	48,24,83	3,30,00	1,32,61	...	...
68. Police Engineering Project	Charged	...	...	...	...	...	...	...
	Voted	27,84,87	1,53,57,29	27,31,88	1,33,06,70	52,99	20,50,59	...
69. Fire and Emergency Services	Charged	...	...	...	...	...	...	...
	Voted	48,18,72	43,77,80	47,75,56	29,35,80	43,16	14,42,00	...

SUMMARY OF APPROPRIATION ACCOUNTS

Number and Name of grant or appropriation	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 thousand)								
81. Information Technology and Communication	Charged	...	...	...	...	...	...	...
	Voted	8,88,89	1,56,00	8,87,48	1,56,00	1,41	...	...
82. New and Renewable Energy	Charged	...	...	...	...	...	...	...
	Voted	6,75,13	42,21,60	5,95,41	62,21,60	79,72	...	20,00,00
Total	Charged	14,23,63,10	42,44,42,84	13,25,63,25	45,96,37,18	98,05,91	...	3,51,94,34
	Voted	1,61,64,42,00	50,27,06,85	1,40,94,06,79	35,53,97,77	21,01,31,91	16,70,05,96	1,96,96,88
Grant Total	1,75,88,05,10	92,71,49,69	1,54,19,70,04	81,50,34,95	21,99,37,82	16,70,05,96	31,02,76	5,48,91,22

SUMMARY OF APPROPRIATION ACCOUNTS-Contd.

EXCESS OVER THE FOLLOWING 13 GRANTS/APPROPRIATION
(REVENUE: 5, CAPITAL: 9 REQUIRE REGULARISATION:-

Sl. No.	Grant No.	Name of Grant	EXCESS	
			Revenue	Capital
1	1	State Legislature	21.69 (2169050)	...
2	4	Administration of Justice	6.06 (605870)	1,869.21 (186921000)
3	5	Election	496.85 (49685000)	...
4	21	Relief of Distress Caused by Natural Calamities	...	10,650.00 (1065000000)
5	32	Higher Education	1,164.06 (116406376)	...
6	33	Youth Resources and Sports	...	2,345.80 (234580400)
7	36	Urban Development	1,414.10 (141409823)	...
8	50	Animal Husbandry and Dairy Development	...	62.13 (6213347)
9	64	Housing	...	2,715.81 (271581322)
10	73	State Institute of Rural Development	...	53.33 (5333000)
11	75	Servicing of Debt	...	35,194.34 (3519434306)
12	77	Development of Under Developed Areas	...	0.60 (60000)
13	82	New and renewable Energy	...	2,000.00 (199999600)
Total			3,102.76	54,891.22

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

Presentation of Appropriation Accounts on Net Basis

Article 203 requires that the estimates of expenditure be submitted to the Legislature in the form of Demands for Grants and Article 204(3) of the Constitution mandates that no money shall be withdrawn from the Consolidated Fund of the State except under appropriation made by law.

In pursuance of clause (3) of Article 204, the Nagaland Appropriation Act, 2024 and the Nagaland Appropriation (Supplementary) Act, 2024-25 were enacted to authorise withdrawal of sums from and out of the Consolidated Fund of the State for the year ending 31 March 2025. The Schedule to these Acts contain the grant-wise amounts authorised by the Legislature. Examination of the Budget documents revealed that Demands for Grants were presented on a net basis, i.e., gross expenditure was reduced by current year recoveries before submission to the Legislature. The position is summarised below:

Grant Number	Gross amount to be authorised (3+4)	Recoveries depicted in the Budget (Deduct amount met from Reserve Funds/Deposits)	Amount authorised by Legislature	Recoveries depicted in Appropriation Accounts (Annexure-II-recoveries)	Recoveries not included -Deduct expenditure met from Reserve Funds/Deposits	Expenditure per Appropriation Accounts	Gross Expenditure (6+7)	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Grant No. 21 Relief of Distress caused by Natural Calamities- (Revenue Voted)	290.15	48.00	242.15	0	238.11	242.15	480.26	Gross expenditure exceeded amount authorized by Legislature by ₹ 238.11 crore.

The Appropriation Accounts are presented on gross basis and statement of recoveries to be adjusted in reduction of expenditure is shown in separate Appendix. In the summary of Appropriation Accounts, a reconciliation statement is prepared adjusting the recoveries in reduction of expenditure to reconcile with the net figures of Finance Accounts. It has, however, been observed that Appropriation Accounts of one Grant No. 21- Relief of Distress caused by Natural Calamities has been prepared on a net basis, i.e., gross expenditure reduced by current year recoveries, as summarized above. Thus, the Government incurred expenditure in excess of the amount authorised by the Legislature. To that extent, withdrawal from the Consolidated Fund of the State was without appropriation made by law, thereby violating Articles 203 and 204 of the Constitution.

SUMMARY OF APPROPRIATION ACCOUNTS-Concl'd.

The reconciliation between the total expenditure according to the Appropriation Accounts for the year 2024-25 and that shown in the Finance Accounts are indicated below:-

	Voted		
	Revenue	Capital	Total
	(₹ in thousand)		
Total expenditure according to the Appropriation Accounts	1,40,94,06,79	35,53,97,77	1,76,48,04,56
Deduct-Total recoveries shown in Appendix I and II	85,89,19	30,72,69	1,16,61,88
Net total expenditure shown in Statement No. 11 of the Finance Accounts	1,40,08,17,60	35,23,25,08	1,75,31,42,68
	Charged		
	Revenue	Capital	Total
	(₹ in thousand)		
Total expenditure according to the Appropriation Accounts	13,25,63,25	45,96,37,18	59,22,00,43
Deduct-Total recoveries shown in Appendix	...	...	...
Net total expenditure shown in Statement No. 11 of the Finance Accounts	13,25,63,25	45,96,37,18	59,22,00,43

Report of the Comptroller and Auditor General of India

Audit of the Appropriation Accounts of the Government of Nagaland

Opinion

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

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

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

Basis for Opinion

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

Responsibilities for Preparation of the Initial and Subsidiary Accounts

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

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

Responsibilities for Compilation of Annual Accounts

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

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

Responsibilities for the Audit of the Annual Accounts

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

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

Emphasis of Matter

I want to draw attention to:

Non-regularisation of excess expenditure: Article 204(3) of the Constitution states no money shall be withdrawn from the Consolidated Fund of the State except under appropriation made by Law by the State Legislature. As per Article 205 of the Constitution, it is mandatory for a State Government to get the excess over a Grant/Appropriation regularised by the State Legislature.

There was an excess disbursement of ₹579.94 crore over the authorisation made by the State Legislature under five Revenue and nine Capital Grants/Appropriation during 2024-25. Excess disbursement of ₹693.82 crore under grants/appropriations pertaining to the years 2018-19 to 2023-24 is yet to be regularised by the State Legislature.

My opinion on the Appropriation Accounts is not modified due to Emphasis of Matter section.



(K. Sanjay Murthy)

Comptroller and Auditor General of India

Date: 06 February 2026
Place: New Delhi

**APPROPRIATION
ACCOUNTS**



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

		Total Grant/Appropriation	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2011 - State Legislature				
Voted				
Original	38,69,60			
Supplementary	4,31,34	43,00,94	43,22,63	(+) 21,69
Amount surrendered during the year (March 2025)				5,75
 Major Head:				
 2011 - State Legislature				
Charged:				
<i>Original</i>	<i>1,47,45</i>			
<i>Supplementary</i>	<i>1,21,03</i>	<i>2,68,48</i>	<i>2,68,28</i>	<i>(-)0,20</i>
<i>Amount surrendered during the year (March 2025)</i>				<i>0,20</i>
 Capital				
Major Head:				
4059 – Capital Outlay on Public Works				
Voted:				
Original	7,70,91			
Supplementary	2,14,81	9,85,72	9,85,72	...
Amount surrendered during the year (March 2025)				...

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

Revenue

Voted

Notes and Comments:

1.1.1 The expenditure exceeded the grant by ₹21.69 lakh, surrender of ₹5.75 lakh was not anticipated correctly resulting to an un-actual excess of ₹27.44 lakh which indicates casual approach of the department towards the overall budgeting system and financial accounting.

1.1.2 Excess requires regularization.

1.1.3 Excess occurred under:

Serial number	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i)	2011–State Legislature			
	103–Legislative Secretariat			
	01–Assembly Secretariat			
	O.	2,765.29		
	S.	216.11		
	R.	104.51	3,085.91	3,098.19
				(+) 12.28

As per the actual budget provision there is an excess of ₹116.79 lakh, however, the department have augmented the provision by re-appropriation of ₹104.51 lakh which was not anticipated correctly leading to an un-actual excess of ₹12.28 lakh.

Reasons for excess have not been intimated (July 2025).

(ii) 2011–State Legislature

02–State Legislature
101–Legislative Assembly
02–Members of Legislative Assembly

O.	971.31			
S.	215.23			
R.	(-) 2.26	1,184.28	1,199.44	(+) 15.16

As per the actual budget provision there is an excess of ₹12.90 lakh, however, the department have decreased the provision by re-appropriation of ₹2.26 lakh which resulted to an excess of ₹15.16 lakh.

Reasons for excess have not been intimated (July 2025).

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

		Total Appropriation	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2012 - Governor				
<i>Original</i>	9,76,71			
<i>Supplementary</i>	2,02,42	11,79,13	11,36,11	(-) 43,02
Amount surrendered during the year (March 2025)				43,02

Revenue

Charged

Notes and Comments:

2.1.1 Finance Department vide letter No.FIN/BUD/2-2/2024-25(S) dated 31 March 2025 stated that the savings was due to non-drawal of salaries of newly appointed staff awaiting registration of PIMS (Personnel Information Management System) number.

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

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2013 - Council of Ministers				
Original	11,17,25			
Supplementary	3,72,01	14,89,26	14,88,30	(-) 0,96
Amount surrendered during the year (March 2025)				0,96

Revenue

Voted

Notes and Comments:

3.1.1 Finance Department vide letter No.FIN/BUD/2-3/2024-25(S) dated 31 March 2025 stated that the savings was under tour expenses.

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

		Total Grant/Appropriation	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2014 - Administration of Justice				
Voted:				
Original	34,22,72			
Supplementary	11,57,29	45,80,01	44,53,98	(-) 1,26,03
Amount surrendered during the year (March 2025)				1,28,87
Major Head:				
2014 - Administration of Justice				
Charged:				
Original	12,07,74			
Supplementary	7,80	12,15,54	12,21,60	(+) 6,06
Amount surrendered during the year (March 2025)				...
Capital:				
Major Head:				
4059 – Capital Outlay on Public Works				
4216- Capital Outlay on Housing				
Voted:				
Original	23,11,25			
Supplementary	47,27,23	70,38,48	89,07,69	(+) 18,69,21
Amount surrendered during the year (March 2025)				...

GRANT NO. 4- ADMINISTRATION OF JUSTICE-Contd.

(Voted/Charged)

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

4.1.1 In view of savings of ₹126.03 lakh, surrender of ₹128.87 lakh was not anticipated correctly which resulted to an un-actual excess of ₹2.84 lakh.

4.1.2 Excess occurred under:

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

(i) 2014 - Administration of Justice

114 – Legal Advisers and Counsels.

02 – Public Prosecutors and Government Pleaders

O.	697.00		
S.	40.00		
R.	85.19	822.19	822.41 (+) 0.22

As per the actual budget provision there is an excess of ₹85.41 lakh, however, the department have augmented the provision by re-appropriation of ₹85.19 lakh which resulted to an un-actual excess of ₹0.22 lakh.

Reasons for excess have not been intimated (July 2025).

(i) 2014 – Administration of Justice

117 – Family Courts.

01 – Family Court Establishment

O.	81.49		
S.	15.00		
R.	37.70	134.19	136.03 (+) 1.84

As per the actual budget provision there is an excess of ₹39.54 lakh, however, the department have augmented the provision by re-appropriation of ₹37.70 lakh which resulted to an un-actual excess of ₹1.84 lakh.

Reasons for excess have not been intimated (July 2025).

GRANT NO. 4- ADMINISTRATION OF JUSTICE-Contd.

(Voted/Charged)

Serial Head number	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
4.1.3	Excess mentioned above was counter balanced by savings under:		
(i) 2014 – Administration of Justice			
114 – Legal Advisers and Counsels.			
01 –			
O.	1,288.37		
S.	1,023.63		
R.	(-)649.86	1,662.14	1,662.10 (-) 0.04

As per the actual budget provision there is a savings of ₹649.90 lakh, however, the department have decreased the provision by re-appropriation of ₹649.86 lakh which resulted in a savings of ₹0.04 lakh.

(ii) 2014 –Administration of Justice

105 –Civil and Session Courts *etc.*

03 – Deputy Commissioner –Judicial Branch

O.	111.84		
S.	15.00		
R.	(-)34.87	91.97	92.79 (+) 0.82

As per the actual budget provision there is a savings of ₹34.05 lakh, however, the department have decreased the provision by re-appropriation of ₹34.87 lakh which resulted to an un-actual excess of ₹0.82 lakh.

Reasons for savings have not been intimated (July 2025).

4.1.4 Finance Department vide letter No.FIN/BUD/2-4/2023-24(S) dated 31 March 2025 stated that the savings was due to non-drawal of pay & allowances and over allocation of fund under wages.

GRANT NO. 4- ADMINISTRATION OF JUSTICE-Contd.

(Voted/Charged)

Serial Head number	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
<i>Revenue</i>			
<i>Charged</i>			
Notes and Comments:			
4.1.5 The expenditure exceeded the grant by ₹6.06 lakh. Excess requires regularization.			
4.1.6 Excess occurred under:			
(i) 2014 – Administration of Justice			
102 – High Courts.			
01 – Kohima Bench Establishment			
<i>O.</i>	<i>1,207.74</i>		
<i>S.</i>	<i>7.80</i>		
<i>R.</i>	<i>...</i>	<i>1,215.54</i>	<i>1,221.60</i>
			<i>(+) 6.06</i>

Reasons for excess have not been intimated (July 2025).

Capital**Notes and Comments:****4.1.7** The expenditure exceeded the grant by ₹1,869.21 lakh. Excess requires regularization.**4.1.8** Excess occurred under:

GRANT NO. 4- ADMINISTRATION OF JUSTICE-Concl.

(Voted/Charged)

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	...			
S.	...			
R	444.46	444.46	2,313.67	(+) 1,869.21

The department have incurred expenditure of ₹2,313.67 lakh without prior budget provision wherein expenditure can only be incurred against a sanction when funds are made available to meet the expenditure. The department have also not taken necessary steps for additional grant or regularization of excess expenditure during the year which indicates negligence and casual approach towards the overall budgeting system and financial management.

Reasons for excess have not been intimated (July 2025).

GRANT NO. 5 ELECTION

(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Heads:				
2015 – Elections				
Original	39,07,98			
Supplementary	8,21,56	47,29,54	52,26,39	(+) 4,96,85
Amount surrendered during the year (March 2025)				15,33

Capital**Major Head:**

4059 – Capital Outlay on Public Works

Voted:

Original	3,52,00			
Supplementary	...	3,52,00	3,52,00	...
Amount surrendered during the year (March 2025)				...

Revenue**Notes and Comments:**

5.1.1 The expenditure exceeded the grant by ₹496.85 lakh, surrender of ₹15.33 lakh was not anticipated correctly resulting to an un-actual excess of ₹512.18 lakh indicating casual approach of the controlling officer towards the overall budgeting system and financial management.

5.1.2 Excess requires regularization.

GRANT NO. 5 ELECTION- Concl'd.

(All Voted)

Serial Head number	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
5.1.3 Excess occurred under:			
(i) 2015 – Elections			
105 – Charges for conduct of election to Parliament			
01 – Parliamentary Election			
O.	2,000.00		
S.	741.45		
R.	...	2,741.45	3,253.71
			(+)512.26

Reasons for excess have not been intimated (July 2025).

The Department vide letter No.ELE/ACCTS-225/2021/165 dated 5 July 2025 and as per Annexure stated that the amount of ₹512.26 lakh was deposited to the Treasury vide Challan No. 1,5,6 and 7, dated 7 February 2025.

5.1.4 Excess mentioned above was counter balanced by savings under:

(i) 2015 –Elections			
102 –Electoral Officers			
01 –Sub-ordinate Establishment			
O.	869.71		
S.	...		
R.	(-)56.31	813.40	813.32
			(-) 0.08

As per the actual budget provision there is a savings of ₹56.39 lakh, however, the department have decreased the provision by re-appropriation of ₹56.31 which resulted to a savings of ₹0.08 lakh.

Finance Department vide letter No.FIN/BUD/2-5/2023-24(S) dated 31 March 2025 stated that the savings of ₹56.39 lakh was due to the provision kept for arrear bills and MV bills.

GRANT NO. 6- LAND REVENUE
(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2029 - Land Revenue				
Original	1,32,41			
Supplementary	...	1,32,41	91,75	(-) 40,66
Amount surrendered during the year (March 2025)				40,65

Revenue

Notes and Comments

6.1.1 Finance Department vide letter No.FIN/BUD/2-6/2024-25(S) dated 31 March 2025 stated that the savings was due to non-submission of MACP, less drawn *etc.* bills.

GRANT NO. 7 - STATE EXCISE
(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2039 - State Excise				
Voted:				
Original	27,81,70			
Supplementary	...	27,81,70	27,68,47	(-) 13,23
Amount surrendered during the year (March 2025)				12,79

Capital**Major Head:**

4059 - Capital Outlay on Public Works

Voted:

Original	1,45,00			
Supplementary	...	1,45,00	1,45,00	...
Amount surrendered during the year (March 2025)				...

Revenue**Notes and Comments:**

7.1.1 Finance Department vide letter No.FIN/BUD/2-7/2024-25(F) dated 31 March 2025 stated that the savings was under salaries.

GRANT NO. 8- SALES TAX
(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2040 - Sales Tax				
Original	22,91,82			
Supplementary	6,13	22,97,95	22,85,63	(-) 12,32
Amount surrendered during the year (March 2025)				11,15

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

Original	4,50,00			
Supplementary	95,62	5,45,62	5,45,62	...
Amount surrendered during the year (March 2025)				...

Revenue**Notes and Comments**

8.1.1 In view of savings of ₹12.32 lakh, surrender of ₹11.15 lakh was inadequate which led to a final savings of ₹1.17 lakh.

GRANT NO. 8- SALES TAX -Concl'd.

(All Voted)

		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
8.1.2 Savings occurred under:				
(i) 2040–Sales Tax				
001–Direction and Administration				
01–Direction				
O.	711.26			
S.	6.13			
R.	(-)10.94	706.45	705.70	(-) 0.75

As per the actual budget provision there is a savings of ₹11.69 lakh, however, the department have decreased the provision by re-appropriation of ₹10.94 which resulted to a savings of ₹0.75 lakh.

(ii) 2040 – Sales Tax

101 – Collection Charges

01 – Subordinate Establishment

O.	1,525.56			
S.	...			
R.	(-)11.17	1,514.39	1,513.97	(-) 0.42

As per the actual budget provision there is a savings of ₹11.59 lakh, however, the department have decreased the provision by re-appropriation of ₹11.17 which resulted to a savings of ₹0.42 lakh.

Finance Department vide letter No.FIN/BUD/2-8/2024-25(S) dated 31 March 2025 stated that the overall savings was under salaries.

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

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2041 - Taxes on Vehicles				
2552 - North Eastern Areas				
Original	18,07,93			
Supplementary	4,92,36	23,00,29	22,79,50	(-) 20,79
Amount surrendered during the year (March 2025)				21,40

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

Original	4,00,00			
Supplementary	...	4,00,00	4,00,00	...
Amount surrendered during the year (March 2025)				...

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

9.1.1 Finance Department vide letter No.FIN/BUD/2-9/2024-25(S) dated 31 March 2025 stated that the savings was under salaries due to retirement and non-appointment against vacant posts.

GRANT NO. 10- PUBLIC SERVICE COMMISSION

(All Charged)

		Total Appropriation	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2051- Public Service Commission				
<i>Original</i>	8,61,33			
<i>Supplementary</i>	4,04,76	12,66,09	11,22,94	(-) 1,43,15
<i>Amount surrendered during the year (March 2025)</i>				1,41,79
Capital				
Major Head:				
4059- Capital Outlay on Public Works				
4070- Capital Outlay on Other Administrative Services				
<i>Original</i>	...			
<i>Supplementary</i>	1,40,94	1,40,94	1,40,94	...
<i>Amount surrendered during the year (March 2025)</i>				...

Revenue**Notes and Comments:**

10.1.1 In view of savings of ₹143.15 lakh, surrender of ₹141.79 lakh was not anticipated correctly which led to a final savings of ₹1.36 lakh.

10.1.2 Savings occurred under :

GRANT NO. 10- PUBLIC SERVICE COMMISSION-Concl'd.

(All Charged)

Serial Head number	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 2051 – Public Service Commission			
102 – State Public Service Commission			
01 – Nagaland Public Service Commission			
O. 861.33			
S 404.76			
R. (-)141.79	1,124.94	1,122.94	(-) 1.36

As per actual budget provision there is a savings of ₹143.15 lakh, however the department have decreased the provision by re-appropriation of ₹141.79 lakh which was not anticipated correctly and led to a savings of ₹1.36 lakh.

Finance Department vide letter No.FIN/BUD/2-10/2024-25(S) dated 31 March 2025 stated that the overall savings was due to incorrect booking under maintenance fund.

GRANT NO. 11- DISTRICT ADMINISTRATION

(All Voted)

	Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue			
Major Head:			
2053 - District Administration			
3454 – Census, Survey and Statistics			
Original	2,03,94,48		
Supplementary	...	2,03,94,48	1,97,90,46
Amount surrendered during the year (March 2025)			(-) 6,04,02
			6,81,26

Revenue**Notes and Comments:**

11.1.1 In view of savings of ₹604.02 lakh, surrender of ₹681.26 lakh was not anticipated correctly which led to an un-actual excess of ₹77.24 lakh.

11.1.2 Savings occurred under:

Serial Head number	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 2053 – District Administration			
093 – District Establishment			
01 – Deputy Commissioner’s Establishment			
O.	11,475.94		
S	...		
R.	(-)221.30	11,254.64	11,261.92
			(+) 7.28

As per actual budget there is a savings of ₹214.02 lakh, however the department have decreased the provision by re-appropriation of ₹221.30 lakh which was not anticipated correctly and led to an un-actual excess of ₹7.28 lakh indicating casual approach of the controlling officer towards the overall budgeting system and financial management.

GRANT NO. 11- DISTRICT ADMINISTRATION-Concl.

(All Voted)

Serial Head number	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(ii) 2053 – District Administration			
094 – Other Establishments			
01 – Sub-divisional Establishment			
O. 6,541.92			
S ...			
R. (-)517.52	6,024.40	6,094.38	(+) 69.98

As per actual budget there is a savings of ₹447.54 lakh, however the department have decreased the provision by re-appropriation of ₹517.52 lakh which was not anticipated correctly and led to an un-actual excess of ₹69.98 lakh indicating casual approach of the controlling officer towards the overall budgeting system and financial management.

Finance Department vide letter No.FIN/BUD/2-11/2024-25(S) dated 31 March 2025 stated that the overall savings was under salaries due to non submission of arrear bills.

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

(i) 2053 – District Administration			
101 – Commissioners			
01 – Direction			
O. 2,326.61			
S ...			
R. 57.57	2,384.18	2,384.16	(-)0.02

As per actual budget there is an excess of ₹57.55 lakh, however the department have augmented the provision by re-appropriation of ₹57.57 lakh which was not anticipated correctly resulting to a savings of ₹0.02 lakh.

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

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2030 - Stamps and Registration				
2054 - Treasury and Accounts Administration				
Original	64,69,82			
Supplementary	...	64,69,82	49,69,00	(-) 15,00,82
Amount surrendered during the year (March 2025)				15,01,11
Capital				
Major Head:				
4059 - Capital Outlay on Public Works				
4216 - Capital on Housing				
Original	2,00,00			
Supplementary	1,00,00	3,00,00	3,00,00	...
Amount surrendered during the year (March 2025)				...

Notes and Comments:

Revenue

12.1.1 Finance Department vide letter No.FIN/BUD/2-12/2024-25(S) dated 31 March 2025 stated that the overall savings was under salaries, wages and office expenses.

GRANT NO. 13- VILLAGE GUARDS

(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2055 - Police				
Original	56,11,02			
Supplementary	...	56,11,02	51,39,72	(-) 4,71,30
Amount surrendered during the year (March 2025)				4,72,52

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

Original	3,00,00			
Supplementary	...	3,00,00	3,00,00	...
Amount surrendered during the year (March 2025)				...

Revenue**Notes and Comments:**

13.1.1 In view of savings of ₹471.30 lakh, surrender of ₹472.52 lakh was not anticipated correctly resulting to an un-actual excess of ₹1.22 lakh which indicates that the controlling officer has no control mechanism to the overall budgeting system and financial management.

GRANT NO. 13- VILLAGE GUARDS –Concl'd.

(All Voted)

13.1.2 Savings occurred under:

Serial Head number		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 2055 – Police				
110 – Village Police				
01 – Village Guards				
O.	1,547.68			
S.	...			
R.	(-) 337.84	1,209.84	1,211.07	(+) 1.23

As per the actual budget provision there is a savings of ₹336.61 lakh, however the department have decreased the provision by re-appropriation of ₹337.84 resulting to an un-actual excess of ₹1.23 lakh.

(ii) 2055 – Police

110 - Village Police				
02 – Village Guards Personnel				
O.	4,063.34			
S.	...			
R.	(-) 134.68	3,928.66	3,928.65	(-) 0.01

As per the actual budget provision there is a savings of ₹134.69 lakh, however the department have decreased the provision by re-appropriation of ₹134.69 lakh resulting to a savings of ₹0.01 lakh.

13.1.3 Finance Department vide letter No.FIN/BUD/2-13/2024-25(S) dated 31 March 2025 stated that the overall savings was under salaries due to non-drawal of (i) MACP arrears *etc.* (ii) salary against non-appointment of officials against retirement and delay in allocation of PIMS code.

GRANT NO. 14- JAILS
(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head				
2056 - Jails				
Original	66,13,14			
Supplementary	...	66,13,14	63,78,03	(-) 2,35,11
Amount surrendered during the year (March 2025)				2,35,11
 Capital				
Major Head				
4059 - Capital Outlay on Public Works				
4216 - Capital Outlay on Housing				
Original	4,50,00			
Supplementary	...	4,50,00	4,50,00	...
Amount surrendered during the year (March 2025)				...

Revenue

Notes and Comments

14.1.1 Finance Department vide letter No.FIN/BUD/2-14/2024-25(S) dated 31 March 2025 stated that the overall savings was due to incorrect assessment as per actual requirement of funds which indicates that the controlling officer has no control mechanism to the overall budgeting system.

GRANT NO. 15- LOKAYUKTA

(All Charged)

		Total Appropriation	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2062 - Vigilance				
<i>Original</i>		11,85,69		
<i>Supplementary</i>	...	11,85,69	11,53,35	(-) 32,34
<i>Amount surrendered during the year (March 2025)</i>				32,25

Revenue**Notes and Comments:**

15.1.1 Finance Department vide letter No.FIN/BUD/2-15/2024-25(S) dated 31 March 2025 stated that the overall savings was under salaries and wages due to retirement of officials.

GRANT NO. 16- STATE GUEST HOUSES

(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head				
2070 - Other Administrative Services				
Original	19,59,64			
Supplementary	1,34,49	20,94,13	20,37,62	(-) 56,51
Amount surrendered during the year (March 2025)				81,43

Capital**Major Head****4059 – Capital Outlay of Public Works**

Original	...			
Supplementary	12,92,13	12,92,13	12,92,13	...
Amount surrendered during the year (March 2025)				...

Revenue**Notes and Comments:**

16.1.1 In view of savings of ₹56.51 lakh, surrender of ₹81.43 lakh was not anticipated correctly which led to an un-actual excess of ₹24.92 lakh indicating that the controlling officer has no control mechanism to the overall budgeting system and financial management.

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

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

(i) 2070 – Other Administrative Services

115 – Guest Houses, Government Hostels *etc.*

02 – Nagaland House Kolkata

O. 513.61

S. 42.01

R. (-)22.00

533.62

561.98

(+) 28.36

As per the actual budget provision there is an excess of ₹6.36 lakh, however, the department have decreased the provision by re-appropriation which was not anticipated correctly resulting to an un-actual excess of ₹28.36 lakh.

16.1.3 Excess mentioned above was partly counter balanced by savings under:

(i) 2070 – Other Administrative Services

115 – Guest Houses, Government Hostels *etc.*

04 – State Guest House, Kohima

O. 103.56

S. ...

R. (-) 1.49

102.07

102.08

(+) 0.01

As per the actual budget provision there is a savings of ₹1.48 lakh, however, the department have decreased the provision by re-appropriation which was not anticipated correctly resulting to an un-actual excess of ₹0.01 lakh.

(ii) 2070 – Other Administrative Services

115 – Guest Houses, Government Hostels *etc.*

05 – Nagaland House Guwahati

O. 304.02

S. 7.81

R. (-) 13.78

298.05

304.13

(+) 6.08

As per the actual budget provision there is a savings of ₹7.70 lakh, however, the department have decreased the provision by re-appropriation which was not anticipated correctly resulting to an un-actual excess of ₹6.08 lakh.

GRANT NO. 16- STATE GUEST HOUSES-Concl'd.

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

(iii) 2070 –Other Administrative Services

115– Guest Houses, Government Hostels *etc.*

01– Nagaland House New Delhi

O.	783.79			
S.	61.18			
R.	(-) 34.04	810.93	810.82	(-) 0.11

As per the actual budget provision there is a savings of ₹34.15 lakh, however, the department have decreased the provision by re-appropriation which was not anticipated correctly resulting to a savings of ₹0.11 lakh.

(iv) 2070 – Other Administrative Services

115 - Guest Houses, Government Hostels *etc.*

03 – Nagaland House Shillong

O.	179.66			
S.	23.49			
R.	(-) 0.06	203.09	203.08	(-) 0.01

As per the actual budget provision there is a savings of ₹0.07 lakh, however, the department have decreased the provision by re-appropriation which was not anticipated correctly resulting to a savings of ₹0.01 lakh.

(v) 2070 – Other Administrative Services

115 - Guest Houses, Government Hostels *etc.*

06 – Nagaland House Mumbai

O.	75.00			
S.	...			
R.	(-) 10.06	64.94	55.54	(-) 9.40

As per the actual budget provision there is a savings of ₹19.46 lakh, however, the department have decreased the provision by re-appropriation which was not anticipated correctly resulting to a savings of ₹9.40 lakh.

16.1.4 Finance Department vide letter No.FIN/BUD/2-16/2024-25(S) dated 31 March 2025 stated that the overall savings was due to non-drawal of salaries against vacant posts and non-utilization of medical reimbursements, leave encashment, RRT.

GRANT NO. 17- STATE LOTTERIES

(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2075 - Miscellaneous General Services				
Original	3,89,64			
Supplementary	21,90	4,11,54	4,08,42	(-) 3,12
Amount surrendered during the year (March 2025)				3,06

Revenue**Notes and Comments**

17.1.1 Finance Department vide letter No.FIN/BUD/2-17/2024-25(S) dated 31 March 2025 stated that the overall savings was under salaries due to vacant posts.

GRANT NO. 18- PENSIONS AND OTHER RETIREMENT BENEFITS

(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head				
2071 - Pension and Other Retirement Benefits				
Original	35,57,05,09			
Supplementary	...	35,57,05,09	31,99,75,73	(-) 3,57,29,36
Amount surrendered during the year (March 2025)				3,57,28,23

Notes and Comments:**Revenue**

18.1.1 In view of savings of ₹35,729.36 lakh, surrender of ₹35,728.23 lakh was inadequate which led to a final savings of ₹1.13 lakh.

18.1.2 Savings occurred under:

Serial Head number		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 2071 – Pension and Other Retirement Benefits				
01 – Civil				
119 – Payment of Service Charges to NSDL under NPS				
01 – Service Charges under NPS				
O.	50.00			
S.	508.18			
R.	...	558.18	557.05	(-) 1.13

Finance Department vide letter No.FIN/BUD/2-18/2024-25(S) dated 31 March 2025 stated that the overall savings was under gratuities, family pension and service charges to NSDL during the year as per actual requirement.

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

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2235 - Social Security and Welfare				
Original	4,23,38			
Supplementary	...	4,23,38	3,80,31	(-)43,07
Amount surrendered during the year (March 2025)				43,09

Notes and Comments:

Revenue

19.1.1 Finance Department vide letter No.FIN/BUD/2-19/2024-25(S) dated 31 March 2025 stated that the overall savings was under salaries due to vacant posts during the year.

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

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2235 - Social Security and Welfare				
Original	1,20,00			
Supplementary	6,41	1,26,41	80,41	(-) 46,00
Amount surrendered during the year (March 2025)				46,00

Revenue

Notes and Comments

20.1.1 Finance Department vide letter No.FIN/BUD/2-20/2024-25(F) dated 31 March 2025, stated that the overall savings was due to non-drawal of Relief and Cash Doles.

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

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2245 - Relief on Account of Natural Calamities				
Original	54,78,00			
Supplementary	1,87,36,86	2,42,14,86	2,42,14,86	...
Amount surrendered during the year (March 2025)				...
Capital				
Major Head:				
4250 – Capital Outlay on Other Social Services				
Original	2,00,00			
Supplementary	52,10,72	54,10,72	1,60,60,72	(+) 1,06,50,00
Amount surrendered during the year (March 2025)				...

Capital

Notes and Comments

21.1.1 The expenditure exceeded the grant by ₹10,650.00 lakh. Excess requires regularization.

21.1.2 Excess occurred under:

Serial Head number		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 4250 –Capital Outlay on other Social Services				
101 –Natural Calamities				
01 –Disaster Management				
O.	2,00.00			
S.	5,210.72			
R.	...	5,410.72	16,060.72	(+) 10,650.00

Finance Department vide letter No.BUD/4-6/AG/2020-21 dated 25 June 2025 has allowed to incur expenditure over the budgeted amount of ₹10,650.00 lakh for the year 2024-25 as per order issued vide No.FIN/BUD/1-22/SNA/2023-24 dated 24 March 2025.

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 (2024-25), 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 1990-91 to 1994-95, the annual contribution to the State Disaster Response Fund of the Nagaland State was fixed at Rupees One crore to be shared between the Central and State Government in the ratio of 3:1 for the period upto 2009-10. The annual contribution to the State Disaster Response Fund of this State has been fixed in the ratio of contribution of 9:1 from 2014-15 onwards at enhanced rate as shown below:-

Year	Annual Contribution	Central Share (₹ in crore)	State Share
1995-1996	1.60	1.20	0.40
1996-1997	1.71	1.28	0.43
1997-1998	1.80	1.35	0.45
1998-1999	1.88	1.41	0.47
1999-2000	1.96	1.47	0.49
2000-2001 to 2004-2005	(a)		
2005-2006	3.83	2.87	0.96
2006-2007	3.93	2.95	0.98
2007-2008	4.04	3.03	1.01
2008-2009	4.16	3.12	1.04
2009-2010	4.29	3.22	1.07
2010-2011	4.97	4.47	0.50
2011-2012	5.22	4.70	0.52
2012-2013	5.48	4.93	0.55
2013-2014	5.75	5.18	0.57
2014-2015	8.92	5.44	3.48 (b)
2015-2016	10.00	9.00	1.00
2016-2017	10.00	9.00	1.00
2017-2018	11.00	9.90	1.10
2018-2019	11.00	9.90	1.10
2019-2020	12.00	10.80	1.20
2020-2021	45.56	41.00	4.56
2021-2022	36.44	32.80	3.64
2022-2023	38.40	34.40	4.00
2023-2024	40.80	36.80	4.00
2024-2025	42.40	38.40	4.00

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

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

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

The fund has again been recommended by the 11th Finance Commission for another five years upto 2004-05. The 15th Finance Commission has recommended the fund *w.e.f.* 2024-25 to 2026-27 in ratio of contribution to the fund 90 *per cent* by Government of India and 10 *per cent* by the State Government.

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

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

“During the year 2024-25, the State Government received ₹22,981.00 lakh (₹3,840.00 lakh, ₹18,181.00 lakh and ₹960.00 lakh) being grants from Central Government towards State Disaster Response Fund, National Disaster Response Fund and State Disaster Mitigation Fund respectively. An amount of ₹23,810.90 lakh (₹22,449.00 lakh under Grant 21 and ₹1,361.90 lakh under Grant 69) was provided in the Budget Estimates for the year 2024-25 by the State Government. The amount of ₹22,701.00 lakh was transferred to the Reserve Fund by affording debit under Major Head 8121-122- State Disaster Response Fund in the Public Account. The whole amount of ₹23,810.90 lakh was spent for management of Natural Disaster during the year”.

The State Government transferred and incurred expenditure of ₹1,110.00 lakh under State Disaster Mitigation Fund during the year.

GRANT NO. 22- CIVIL SUPPLIES

		(All Voted) Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head				
2408 - Food Storage and Warehousing				
Original	43,05,82			
Supplementary	61,82,19	1,04,88,01	1,04,73,74	(-) 14,27
Amount surrendered during the year (March 2025)				13,59
Capital				
Major Head				
4408 - Capital Outlay on Food, Storage and Warehousing				
Original	3,30,93			
Supplementary	1,25,00	4,55,93	4,55,93	...
Amount surrendered during the year (March 2025)				...

Revenue**Notes and Comments:**

22.1.1 Finance Department vide letter No. FIN/BUD/2-22/2024-25 (S) dated 31 March 2025 stated that the overall savings was due to non-issue of extension service continuation order and non-release of State share against CSS.

GRANT NO. 23- LOANS TO GOVERNMENT SERVANTS

(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2075 - Miscellaneous General Services				
Original	0,01			
Supplementary	...	0,01	...	(-)0,01
Amount surrendered during the year (March 2025)				0,01
Capital				
7610- Loan to Government Servants, etc.				
Original	35,00			
Supplementary	...	35,00	35,00	...
Amount surrendered during the year (March 2025)				...

GRANT NO. 24- SMALL SAVINGS

(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2047 - Other Fiscal Services				
Voted:				
Original	8,00			
Supplementary	2,00	10,00	10,00	...
Amount surrendered during the year (March 2025)				...

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

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2029 - Land Revenue				
Voted:				
Original	30,23,77			
Supplementary	...	30,23,77	28,83,77	(-) 1,40,00
Amount surrendered during the year (March 2025)				3,44,14

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

Original	2,50,00			
Supplementary	...	2,50,00	2,50,00	...
Amount surrendered during the year (March 2025)				...

Revenue**Notes and Comments:**

25.1.1 In view of savings of ₹140.00 lakh, surrender of ₹344.14 lakh was not anticipated correctly resulting to an un-actual excess of ₹204.14 lakh which indicates that the controlling officer has no control mechanism to the overall budgeting system and financial management.

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

(All Voted)

25.1.2 Savings occurred under:

Serial Head number	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 2029 – Land Revenue			
102 – Survey and Settlement Operations			
01 – Subordinate Establishment			
O. 2,295.74			
S. ...			
R. (-) 109.49	2,186.25	2,218.34	(+) 32.09

As per the actual budget provision there is a savings of ₹77.40 lakh, however the department have decreased the provision by re-appropriation of ₹109.49 lakh which was not anticipated correctly resulting to an un-actual excess of ₹32.09 lakh.

(ii) 2029 – Land Revenue

001 – Direction and Administration

01 – Direction

O. 538.88			
S. ...			
R. (-) 255.00	283.88	451.89	(+) 168.01

As per the actual budget provision there is a savings of ₹86.99 lakh, however, the department have decreased the provision by re-appropriation of ₹255.00 lakh which was not anticipated correctly resulting to an un-actual excess of ₹168.01 lakh.

25.1.3 Savings mentioned above was partly counter balanced by excess under:**(i) 2029 – Land Revenue**

02 – Survey Training Institute

O. 189.15			
S. ...			
R. 20.35	209.50	213.54	(+) 4.04

As per the actual budget provision there is an excess of ₹24.39 lakh, however the department have augmented the provision by re-appropriation of ₹20.35 lakh which was not anticipated correctly resulting to an un-actual excess of ₹4.04 lakh.

Reasons for excess have not been intimated (July 2025).

25.1.4 Finance Department vide letter No.FIN/BUD/2-25/2024-25(S) dated 31 March 2025 stated that the overall savings was under salary arrears which could not be drawn due to pre-audit.

GRANT NO. 26- CIVIL SECRETARIAT
(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2051 – Public Service Commission				
2052 - Secretariat General Services				
2251 - Secretariat Social Services				
2575 - Other Special Areas programmes				
3451 - Secretariat Economic Services				
Original	3,41,41,29			
Supplementary	...	3,41,41,29	2,98,96,37	(-) 42,44,92
Amount surrendered during the year (March 2025)				42,07,76
Capital				
Major Head:				
4059 - Capital Outlay on Public Works				
4435 - Capital Outlay on Other Agricultural programmes				
4575 - Capital Outlay on Other Special Areas programmes				
Original	1,35,03,76			
Supplementary	36,00,46	1,71,04,22	1,53,82,62	(-) 17,21,60
Amount surrendered during the year (March 2025)				18,66,77

GRANT NO. 26- CIVIL SECRETARIAT-Contd.

(All Voted)

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

26.1.1 In view of savings of ₹4,244.92 lakh, surrender of ₹4,207.76 lakh was inadequate which led to a savings of ₹37.16 lakh.

26.1.2 Savings occurred under:

(i) 2052 – Secretariat General Services

090 – Secretariat

01 – Nagaland Civil Secretariat

O.	23,787.33			
S.	...			
R.	(-) 1,113.39	22,673.94	22,653.22	(-) 20.72

As per the actual budget provision there is a savings of ₹1,134.11 lakh, however the department have decreased the provision by re-appropriation of ₹1,113.39 lakh which was not anticipated correctly resulting in a savings of ₹20.72 lakh.

Reasons for savings have not been intimated (July 2025).

(ii) 2052 – Secretariat General Services

090 – Secretariat

12 –Gallantry Awards

O.	2.50			
S.	...			
R.	(-) 0.64	1.86	1.85	(-) 0.01

As per the actual budget provision there is a savings of ₹0.65 lakh, however the department have decreased the provision by re-appropriation which was not anticipated correctly resulting in a savings of ₹0.01 lakh.

Finance Department vide letter No.FIN/BUD/2-26/2024-25(S) dated 31 March 2025 stated that the overall savings was under salaries and non receipt of fund from Sponsoring Agencies.

GRANT NO. 26- CIVIL SECRETARIAT-Contd.

(All Voted)

Serial Head number		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
26.1.3	Savings mentioned above was partly counter balanced by excess under:			
(i)	2052 – Secretariat General Services			
	090 – Secretariat			
	02 – Secretariat Transport Special Pool			
	O.	749.30		
	S.	...		
	R.	64.75	814.05	800.10
				(-)13.95

As per the actual budget provision there is an excess of ₹50.80 lakh, however the department has augmented the provision by re-appropriation of ₹64.75 lakh which was not anticipated correctly resulting in a savings of ₹13.95 lakh.

Reasons for excess have not been intimated (July 2025).

(ii) 2052 – Secretariat General Services

090 – Secretariat

18 – Nagaland State Human Rights Commission

	O.	167.30		
	S.	...		
	R.	47.23	214.53	212.05
				(-) 2.48

As per the actual budget provision there is an excess of ₹44.75 lakh, however the department have augmented the provision by re-appropriation which was not anticipated correctly resulting in a savings of ₹2.48 lakh.

Reasons for excess have not been intimated (July 2025).

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

(All Voted)

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

26.1.4 In view of savings of ₹1,721.60 lakh, surrender of ₹1,866.77 lakh was not anticipated correctly which led to an un-actual excess of ₹145.17 lakh.

26.1.5 Savings occurred under :

(i) 4435 – Capital Outlay on Other Agricultural Programme

60 – Others

101 – EAP

01 – Fostering Climate Resilient Farming System(IFAD)

O. 6,200.00

S. ...

R. (-)943.00 5,257.00 5,402.17 (+)145.17

As per the actual budget provision there is a savings of ₹797.83 lakh, however the department have decreased the provision by re-appropriation of ₹943.00 lakh which was not anticipated correctly resulting in an un-actual excess of ₹145.17 lakh

26.1.6 Finance Department vide letter No.FIN/BUD/2-26/2024-25(S) dated 31 March 2025 stated that the overall savings was due to shortfall in release of fund as per the activities of the implementing agencies.

GRANT NO. 27- PLANNING MACHINERY
(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2225 – Welfare of Scheduled Caste/ Scheduled Tribes and Other Backward Classes				
2552 - North Eastern Areas				
3451 - Secretariat Economic Services				
Original	48,42,34			
Supplementary	6,01,84	54,44,18	52,54,70	(-) 1,89,48
Amount surrendered during the year (March 2025)				1,56,83

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	6,43,66,73			
Supplementary	...	6,43,66,73	3,81,40,22	(-) 2,62,26,51
Amount surrendered during the year (March 2025)				2,62,41,50

Revenue**Notes and Comments:**

27.1.1 In view of savings of ₹189.48 lakh, surrender of ₹156.83 lakh was inadequate which led a final savings of ₹32.65 lakh.

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

27.1.2 Savings occurred under:

Serial Head number	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
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(i) 2225 – Welfare of Scheduled Caste/ Scheduled Tribes and Other Backward Classes

04 – Welfare of Minorities

001 – Direction and Administration

01 – Minority Affairs

O. 179.21

S. 14.62

R. (-) 0.05 193.78 178.78 (-) 15.00

As per actual budget provision, there is a savings of ₹15.05 lakh, however the department have decreased the provision by re-appropriation of ₹0.05 lakh resulting in a savings of ₹15.00 lakh.

(ii) 3451 – Secretariat Economic Services

091 – Attached Offices

01 – APC Cell

O. 800.00

S. 16.95

R. (-) 158.62 658.33 656.01 (-)2.32

As per actual budget provision, there is a savings of ₹160.94 lakh, however the department have decreased the provision by re-appropriation of ₹158.62 lakh resulting in a savings of ₹2.32 lakh.

(iii) 3451 – Secretariat Economic Services

102 – District Planning Machinery

01 – Subordinate Establishment

O. 760.03

S. 33.51

R. (-) 51.36 742.18 727.80 (-) 14.38

As per the actual budget provision, there is a savings of ₹65.74 lakh, however the department have decreased the provision by re-appropriation of ₹51.36 lakh which was not anticipated correctly resulting in a savings of ₹14.38 lakh.

27.1.3 Finance Department vide letter No.FIN/BUD/2-27/2024-25(S) dated 31 March 2025 stated that the overall savings was due non receipt of CSS fund.

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

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

(i) 3451 – Secretariat Economic Services

090 – Secretariat

01 – Secretariat Economic Services Establishment

O. 1,701.10

S. 78.34

R. 53.20 1,832.64 1,831.69 (-) 0.95

As per actual budget provision, there is an excess of ₹52.25 lakh, however the department have augmented the provision by re-appropriation of ₹53.20 lakh resulting in a savings of ₹0.95 lakh.

Reasons for excess have not been intimated (July 2025).

Capital

Notes and Comments:

27.1.5 In view of savings of ₹26,226.51 lakh, surrender of ₹26,241.50 lakh was not anticipated correctly which led an un-actual excess of ₹14.99 lakh.

27.1.6 Savings occurred under:

(i) 4225 –Capital Outlay on Welfare of SC/ ST and Other Backward Classes

80 – General

102 – Economic Development

02– PMJVK

O. 20,000.00

S. ...

R. (-) 13,777.77 6,222.23 6,222.22 (-) 0.01

As per the actual budget provision there is a savings of ₹13,777.78 lakh, however the department have decreased the provision by re-appropriation of ₹13,777.77 lakh which was not anticipated correctly resulting in a savings of ₹0.01 lakh.

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

Serial Head number	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
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27.1.7 Savings mentioned above was counter balanced by excess under:

(i) 2225 – Capital Outlay on Welfare of SC/ ST and Other Backward Classes

80 – General

102 – Economic Development

01 – Minority Affairs Cell

O. 200.00

S. ...

R. 75.00 275.00 290.00 (+) 15.00

As per the actual budget provision there is an excess of ₹90.00 lakh, however the department have augmented the provision by re-appropriation of ₹75.00 lakh which was not anticipated correctly which resulted in an un-actual excess of ₹15.00 lakh.

Reasons for excess have not been intimated (July 2025).

27.1.8 Finance Department vide letter No.FIN/BUD/2-27/2024-25(S) dated 31 March 2025 stated that the overall savings was on account of re-allocation of funds to various departments as State Share to CSS/NEC/NLCPR schemes.

GRANT NO. 28- CIVIL POLICE
(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2055 - Police				
Original	18,53,93,81			
Supplementary	51,48,73	19,05,42,54	18,99,71,12	(-)5,71,42
Amount surrendered during the year (March 2025)				5,35,56

Revenue

Notes and Comments:

28.1.1 In view of savings of ₹571.42 lakh, surrender of ₹535.56 lakh was not anticipated correctly which led a final savings of ₹35.86 lakh.

28.1.2 Savings occurred under:

Serial Head number		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 2055 – Police				
104 – Special Police				
01 – Nagaland Armed Police Battalion				
O.	56,915.21			
S.	...			
R.	(-)2,906.89	54,008.32	54,005.90	(-) 2.42

As per the actual budget provision there is a savings of ₹2,909.31 lakh, however the department have decreased the provision by re-appropriation of ₹2,906.89 lakh which was not anticipated correctly resulting in a savings of ₹2.42 lakh

GRANT NO. 28- CIVIL POLICE-Contd.

(All Voted)

Serial Head number	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(ii) 2055 – Police			
109 – District Police			
01 – District Police Establishment			
O. 52,701.91			
S. ...			
R. (-)1,861.86	50,840.05	50,825.77	(-) 14.28

As per the actual budget provision there is a savings of ₹1,876.14 lakh, however the department have decreased the provision by re-appropriation of ₹1,861.86 lakh which was not anticipated correctly resulting in a savings of ₹14.28 lakh.

(iii) 2055 – Police

113 – Welfare of Police Personal

01 – Police Welfare

O.	100.00			
S.	...			
R.	(-)0.01	99.99	99.98	(-) 0.01

Reasons for savings have not been intimated (July 2025).

28.1.3 Finance Department letter vide No.FIN/BUD/2-28/2024-25(S) dated 31 March 2025 stated that the overall savings was under salaries on account of vacant posts and non-receipt of CSS fund.

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

(i) 2055 – Police

001 – Direction and Administration

01 – Police Headquarters

O.	27,741.59			
S.	...			
R.	3,960.01	31,701.60	31,701.59	(-) 0.01

As per the actual budget provision there is an excess of ₹3,960.00 lakh, however, the department have augmented the provision by re-appropriation of ₹3,960.01 lakh which was not anticipated correctly resulting in a savings of ₹0.01 lakh

GRANT NO. 28- CIVIL POLICE-Concl'd.

Serial Head number	(All Voted)		Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
	Total Grant			
(ii) 2055 – Police				
001 – Direction and Administration				
02 – Central Workshop				
O.	344.89			
S.	...			
R.	47.91	392.80	392.79	(-) 0.01

As per the actual budget provision there is an excess of ₹47.90 lakh, however the department have augmented the provision by re-appropriation of ₹47.91 lakh which was not anticipated correctly resulting in a savings of ₹0.01 lakh

Reasons for excess have not been intimated (July 2025).

(iii) 2055 – Police

001 – Direction and Administration

03 – Security Related Expenses

O. 30.00

S. ...

R. 81.79 111.79 92.66 (-) 19.13

As per the actual budget provision there is an excess of ₹62.66 lakh, however the department have augmented the provision by re-appropriation of ₹81.79 lakh which was not anticipated correctly resulting in a savings of ₹19.13 lakh.

Reasons for excess have not been intimated (July 2025).

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

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2070 - Other Administrative Services				
Original	8,93,49			
Supplementary	...	8,93,49	8,42,56	(-) 50,93
Amount surrendered during the year (March 2025)				50,93

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

Original	1,45,00			
Supplementary	...	1,45,00	1,45,00	...
Amount surrendered during the year				...

Revenue**Notes and Comments:**

30.1.1 Finance Department vide No. FIN/BUD/2-30/04-5(S) dated 31 March 2025 stated that the overall savings was due to non participation of EAC Probationers for training programmes as anticipated and non-filling up of vacant post.

GRANT NO. 31- SCHOOL EDUCATION
(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2202 - General Education				
2225- Welfare of Schedule Castes, Schedule Tribe and other Backward Classes				
Original	19,32,24,37			
Supplementary	1,08,41,06	20,40,65,43	19,94,16,28	(-) 46,49,15
Amount surrendered during the year (March 2025)				41,40,53

Capital

Major Head:

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

4552 - Capital Outlay on North Eastern Areas

Original	3,09,43,88			
Supplementary	...	3,09,43,88	1,64,99,19	(-) 1,44,44,69
Amount surrendered during the year (March 2025)				1,56,61,14

Revenue

Notes and Comments:

31.1.1 In view of savings of ₹4,649.15 lakh, surrender of ₹4,140.53 lakh was inadequate which led to final savings of ₹508.62 lakh which indicates that the controlling officer has no control mechanism to the overall budgeting system.

31.1.2 Savings occurred under:

GRANT NO. 31- SCHOOL EDUCATION –Contd.

Serial number	Head	(All Voted)		Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
		Total Grant			
(i)	2202 – General Education				
	113 – Samagra Shiksha				
	01 – Samagra Shiksha- Secondary Education				
	O.	28,976.38			
	S.	1,512.15			
	R.	(-) 2,366.65	28,121.88	26,904.36	(-) 1,217.52

As per the actual budget provision there is a savings ₹3,584.17 lakh, however the department have decreased the provision by re-appropriation of ₹2,366.65 lakh which was not anticipated correctly resulting to a savings of ₹1,217.52 lakh.

(ii)	2202 – General Education				
	001 – Direction and Administration				
	01 – Direction				
	O.	10,357.34			
	S.	2,144.88			
	R.	(-)3,151.69	9,350.53	9,350.51	(-) 0.02

As per the actual budget provision there is a savings of ₹3,151.71 lakh, however the department have decreased the provision by re-appropriation of ₹3,151.69 lakh which was not anticipated correctly resulting to a savings of ₹0.02 lakh.

(iii)	2202 - General Education				
	101 – Inspection				
	01 – Inspectorates (DEO)				
	O.	1,525.79			
	S.	...			
	R.	(-)58.64	1,467.15	1,467.12	(-) 0.03

As per the actual budget provision there is a savings of ₹58.67 lakh, however the department have decreased the provision by re-appropriation of ₹58.64 lakh which was not anticipated correctly resulting to a savings of ₹0.03 lakh.

(iv)	2202 - General Education				
	101 – Inspection				
	02 – Subordinate Establishment (SDEO)				
	O.	4,023.01			
	S.	...			
	R.	(-)186.98	3,836.03	3,836.01	(-) 0.02

As per the actual budget provision there is a savings of ₹187.00 lakh, however the department have decreased the provision by re-appropriation which was not anticipated correctly resulting to a savings of ₹0.02 lakh.

GRANT NO. 31- SCHOOL EDUCATION –Contd.

Serial number	Head	(All Voted)		Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
		Total Grant			
(v)	2202 – General Education				
	109 – Government Secondary School				
	02 – Science Education				
	O.	3,782.61			
	S.	...			
	R.	(-)35.00	3,747.61	3,747.57	(-) 0.04

As per the actual budget provision there is a savings of ₹35.04 lakh, however the department have decreased the provision by re-appropriation which was not anticipated correctly resulting to a savings of ₹0.04 lakh.

(vi)	2202 – General Education				
	200 – Other Adult Education Programmes				
	03 – PM Schools for Rising India				
	O.	293.65			
	S.	...			
	R.	(-) 88.20	205.45	205.43	(-) 0.02

As per the actual budget provision there is a savings of ₹88.22 lakh, however, the department have decreased the provision by re-appropriation which was not anticipated correctly resulting to a savings of ₹0.02 lakh.

(vii)	2202 – General Education				
	02 – Secondary Education				
	113 – Samagra Shiksha				
	01 – Samagra Shiksha- Secondary Education				
	O.	5,863.56			
	S.	...			
	R.	(-) 1,013.42	4,850.14	5,049.67	(+) 199.53

As per the actual budget provision there is a savings of ₹813.89 lakh, however the department have decreased the provision by re-appropriation which was not anticipated correctly resulting to an un-actual excess of ₹199.53 lakh.

31.1.3 Finance Department letter vide No.FIN/BUD/2-31/2024-25(S) dated 31 March 2025 stated that the overall savings was due to non-receipt of fund from GoI.

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

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

(i) 2202 - General Education

01 – Elementary Education

101 – Government Primary Schools

01- Primary Schools

O.	38,531.13			
S.	4,552.06			
R.	456.03	43,539.22	43,530.32	(-) 8.90

As per the actual budget provision there is an excess ₹447.13 lakh, however the department have augmented the provision by re-appropriation of ₹456.03 lakh which was not anticipated correctly resulting to a savings of ₹8.90 lakh.

Reasons for excess have not been intimated (July 2025).

(ii) 2202 - General Education

101 – Government Primary Schools

02 – Middle Schools

O.	37,169.23			
S.	...			
R.	783.91	37,953.14	37,953.13	(-)0.01

As per the actual budget provision there is an excess ₹783.90 lakh, however the department have augmented the provision by re-appropriation of ₹783.91 lakh which was not anticipated correctly resulting to a savings of ₹0.01 lakh.

Reasons for excess have not been intimated (July 2025).

(iii) 2202 - General Education

101 – Government Primary Schools

04 – Physical Education

O.	1,635.18			
S.	...			
R.	110.61	1,745.79	1,745.78	(-) 0.01

As per the actual budget provision there is an excess ₹110.60 lakh, however, the department have augmented the provision by re-appropriation of ₹110.61 lakh which was not anticipated correctly resulting to a savings of ₹0.01 lakh.

Reasons for excess have not been intimated (July 2025).

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

Serial number	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(iv)	2202 – General Education			
	112 – Pradhan Mantri Poshan Shakti Nirman (PM POSHAN)			
	01 – National Programme for Nutritional Support to Primary Education			
	O.	2,653.98		
	S.	...		
	R.	459.39	3,113.37	3,023.62
				(-) 89.75

As per the actual budget provision there is an excess ₹369.64 lakh, however the department have augmented the provision by re-appropriation of ₹459.39 lakh which was not anticipated correctly resulting to a savings of ₹89.75 lakh.

Reasons for excess have not been intimated (July 2025).

(v)	2202 – General Education			
	113 – Samagra Shiksha			
	02 – Swachhta			
	O.	...		
	S.	...		
	R.	39.15	39.15	39.14
				(-) 0.01

Despite no budget, expenditure was incurred under the provision resulting in an excess of ₹39.14 lakh, the department have augmented the provision by re-appropriation of ₹39.15 lakh which was not anticipated correctly resulting to a savings of ₹0.01 lakh.

Reasons for excess have not been intimated (July 2025).

GRANT NO. 31- SCHOOL EDUCATION –Contd.

(All Voted)

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

001 – Direction and Administration

02 – Engineering Division

O. 882.49

S. ...

R. 46.61 929.10 929.09 (-) 0.01

As per the actual budget provision there is an excess ₹46.60 lakh, however the department have augmented the provision by re-appropriation of ₹46.61 lakh which was not anticipated correctly resulting to a savings of ₹0.01 lakh.

Reasons for excess have not been intimated (July 2025).

(vii) 2202 – General Education

109 – Government Secondary Schools

01 – Government Schools

O. 48,354.39

S. 1,193.49

R. 601.57 50,149.45 50,134.18 (-) 15.27

As per the actual budget provision there is an excess of ₹586.30 lakh, however the department have augmented the provision by re-appropriation which was not anticipated correctly resulting to a savings of ₹15.27 lakh.

Reasons for excess have not been intimated (July 2025).

(viii) 2202 – General Education

05 – Language Development

102 –Promotion of Modern Indian Languages and Literature

02 – Support for Educational Development including Teachers Training and Adult Education

O. 7,443.34

S. 1,438.48

R. (-) 7.38 8,874.44 9,497.89 (+) 623.45

As per the actual budget provision there is an excess of ₹616.07 lakh, however the department have decreased the provision by re-appropriation which was not anticipated correctly resulting to an un-actual excess of ₹623.45 lakh.

Reasons for excess have not been intimated (July 2025).

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

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

Notes and Comments:

31.1.5 In view of savings of ₹14,444.69 lakh, surrender of ₹15,661.14 lakh was not anticipated correctly resulting to an un-actual excess of ₹1,216.45 lakh which indicates that the controlling officer has no control mechanism towards the overall budgeting system.

31.1.6 Excess occurred under:

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

01 –General Education

201 – Elementary Education

01 – Samagra Shiksha

O. ...

S. ...

R. ... 101.45 (+) 101.45

The DDO have incurred the expenditure without compliance to budget provision which raises concerns on the accountability and adherence to financial regulations. The DDO has also not ensured and taken corrective action in identifying irregularities and reconciling the expenditures as per the proper heads of classification.

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

01 – General Education

600 – General

01 – Works under School Education

O. 1,320.00

S. ...

R. 1,775.28 3,095.28 4,069.36 (+)974.08

As per the actual budget provision there is an excess of ₹2,749.36 lakh, however the department have augmented the provision by re-appropriation which was not anticipated correctly resulting to an un-actual excess of ₹974.08 lakh.

GRANT NO. 31- SCHOOL EDUCATION –Contd.

(All Voted)

Serial number	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(iii)	4202 – Capital Outlay on Education, Sports, Art& Culture			
	01 –General Education			
	201 – Elementary Education			
	03 – Samagra Shiksha- Special Component for Scheduled Castes			
	O. ...			
	S. ...			
	R. 13.63	13.63	13.62	(-) 0.01

The DDO have incurred the expenditure without compliance to budget provision which raises concerns on the accountability and adherence to financial regulations.

Reasons have not been intimated (July 2025).

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

	01 –General Education			
	202 – Secondary Education			
	02 – Samagra Shiksha –Secondary Education			
	O. ...			
	S. ...			
	R. 230.46	230.46	230.45	(-) 0.01

The DDO have incurred the expenditure without compliance to budget provision which raises concerns on the accountability and adherence to financial regulations.

Reasons have not been intimated (July 2025).

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

	01 –General Education			
	202 – Secondary Education			
	03 – Samagra Shiksha- Special Component for Scheduled Castes			
	O. ...			
	S. ...			
	R. 73.49	73.49	73.48	(-) 0.01

The DDO have incurred the expenditure without compliance to budget provision which raises concerns on the accountability and adherence to financial regulations.

Reasons have not been intimated (July 2025).

GRANT NO. 31- SCHOOL EDUCATION –Concl'd.

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

31.1.7 Excess mentioned above was counter balanced by savings under:

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

01 – General Education

600 – General

02 – Nagaland Education Project-Lighthouse

O. 19,772.00

S. ...

R. (-) 13,270.00 6,502.00 6,642.95 (+)140.95

As per the actual budget provision there is a savings of ₹13,129.05 lakh, however, the department have decreased the provision by re-appropriation which was not anticipated correctly resulting to an un-actual excess of ₹140.95 lakh.

31.1.8 Finance Department letter vide No.FIN/BUD/2-31/2024-25(S) dated 31 March 2025 stated that the overall savings was due to receipt of less funds from GoI and World Bank.

GRANT NO. 32- HIGHER EDUCATION
(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2202 - General Education				
2225 - Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes				
2552-North Eastern Areas				
Original	2,34,41,49			
Supplementary	16,47,10	2,50,88,59	2,62,52,65	(+ 11,64,06
Amount surrendered during the year (March 2025)				...
Capital				
Major Head:				
4202 - Capital Outlay on Education, Sports, Art and Culture				
Voted:				
Original	67,15,00			
Supplementary	...	67,15,00	32,65,00	(-) 34,50,00
Amount surrendered during the year (March 2025)				34,49,89

Revenue

Notes and Comments

32.1.1 The expenditure exceeded the grant by ₹1,164.06 lakh. Excess requires regularization.

32.1.2 Excess occurred under:

GRANT NO. 32- HIGHER EDUCATION – Contd.

(All Voted)

Serial number	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i)	2225 – Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes			
	02 –Welfare of Scheduled Tribes			
	227 – Education			
	01 – Umbrella Schemes for Education of ST Students (Post Matric Scholarships)			
	O.	6,049.54		
	S.	47.48		
	R.	(-) 388.20	5,709.12	6,888.90
				(+) 1,179.78

Finance Department vide letter No.BUD/4-6/AG/2020-21 dated 25 June 2025 has allowed to incur expenditure over the budgeted amount of ₹1,179.78 lakh for the year 2024-25 as per order issued vide No.FIN/BUD/1-22/SNA/2023-24 dated 24 March 2025.

(ii) 2202 –General Education

03 - University and Other Higher Education

001 - Direction and Administration

01- Direction

O. 2,199.11

S. 1,599.32

R. 1,133.75 4,932.18 4,916.34 (-) 15.84

As per the actual budget provision there is an excess of ₹1,117.91 lakh, however, the department have augmented the provision by re-appropriation of ₹1,133.75 lakh which was not anticipated correctly resulting to a savings of ₹15.84 lakh.

Reasons for excess have not been intimated (July 2025).

32.1.3 Excess mentioned above was partly counter balanced by savings under:

(i) 2202 – General Education

03 – University and Other Higher Education

103 – Government Colleges and Institutes

02 – Nagaland College of Education

O. 581.31

S. ...

R. (-) 19.07 562.24 562.30 (+) 0.06

As per the actual budget provision there is a savings of ₹19.01 lakh, however the department have decreased the provision by re-appropriation of ₹19.07 lakh which was not anticipated correctly resulting to an un-actual excess of ₹0.06 lakh

Reasons for savings have not been intimated (July 2025).

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

Serial number	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(ii)	2202 – General Education			
	03 – University and Other Higher Education			
	107 – Scholarship			
	01 – Research Scholarship			
	O. 18.72			
	S. ...			
	R. (-) 11.06	7.66	7.72	(+) 0.06

As per the actual budget provision there is a savings of ₹11.00 lakh, however, the department have decreased the provision by re-appropriation of ₹11.06 lakh which was not anticipated correctly resulting to an un-actual excess of ₹0.06 lakh.

Reasons for savings have not been intimated (July 2025).

Capital

Notes and Comments

32.1.4 Finance Department letter vide No.FIN/BUD/2-32/2024-25(S) dated 31 March 2025 stated that the overall savings was due to non receipt of adequate fund from GoI.

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

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2204 - Sports and Youth Services				
2552- North Eastern Areas				
Original	42,59,97			
Supplementary	20,68,68	63,28,65	62,80,90	(-) 47,75
Amount surrendered during the year (March 2025)				31,31

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

Original	2,00,00			
Supplementary	1,41,60,75	1,43,60,75	1,67,06,55	(+) 23,45,80
Amount surrendered during the year (March 2025)				...

Revenue**Notes and Comments:**

33.1.1 In view of savings of ₹47.75 lakh, surrender of ₹31.31 lakh was inadequate which led to a final savings of ₹16.44 lakh.

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

(All Voted)

33.1.2 Savings occurred under:

Serial number	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i)	2204 –Sports and Youth Services			
	001 – Direction and Administration			
	03 – Engineering Wing			
	O. 2.33			
	S. ...			
	R. (-) 1.40	0.93	(-) 8.81	(-) 9.74

As per actual budget provision the department have incurred an expenditure of ₹0.93 lakh against deduct recoveries of ₹9.74 lakh resulting to an actual expenditure of (-)₹8.81 lakh which indicates a total negligence of the controlling officer towards the overall budgeting system and financial accounting.

(ii) 2204 –Sports and Youth Services

102 – Youth Welfare Programmes for Students

04 – Youth Welfare Camps

O.	205.83			
S.	...			
R.	(-) 0.39	205.44	205.10	(-) 0.34

As per the actual budget provision there is a savings of ₹0.73 lakh, however the department have decreased the provision by re-appropriation of ₹0.39 lakh which was not anticipated correctly resulting to a savings of ₹0.34 lakh

(iii) 2204 –Sports and Youth Services

104 – Sports and Games

01 – Sports

O.	202.36			
S.	1,175.93			
R.	(-) 4.90	1,373.39	1,369.30	(-) 4.09

As per the actual budget provision there is a savings of ₹8.99 lakh, however the department have decreased the provision by re-appropriation of ₹4.90 lakh which was not anticipated correctly resulting to a savings of ₹4.09 lakh.

Finance Department vide letter No.FIN/BUD/2-33/2024-25(S) dated 31 March 2025 stated that the overall savings was under salaries.

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

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

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

(i) 2204 –Sports and Youth Services

001 - Direction and Administration

01- Direction

O. 1,306.34

S. 167.75

R. 7.52 1,481.61 1,479.35 (-) 2.26

As per the actual budget provision there is an excess of ₹5.26 lakh, however the department have augmented the provision by re-appropriation of ₹7.52 lakh which was not anticipated correctly resulting to a savings of ₹2.26 lakh.

Reasons for excess have not been intimated (July 2025).

Capital**Notes and Comments:**

33.1.4 The expenditure exceeded the grant by ₹2,345.80 lakh. Excess requires regularisation.

33.1.5 Excess occurred under :

4202 – Capital Outlay on Education, Sports, Art and Culture

03 – Sports and Youth Services.

102 – Sports Stadia

O. 2,00.00

S. 14,160.75

R. ... 14,360.75 16,706.55 (+) 2,345.80

Reasons for excess have not been intimated (July 2025).

33.1.6 Finance Department vide letter No.BUD/4-6/AG/2020-21 dated 25 June 2025 has allowed to incur expenditure over the budgeted amount of ₹2,345.80 lakh for the year 2024-25 as per order issued vide No.FIN/BUD/1-22/SNA/2023-24 dated 24 March 2025.

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

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2205 - Art & Culture				
2552-North Eastern Areas				
3454 – Census, Surveys and Statistics				
Original	27,77,33			
Supplementary	1,55,79	29,33,12	28,79,82	(-) 53,30
Amount surrendered during the year (March 2025)				41,28
Capital				
Major Head:				
4202 - Capital Outlay on Education, Sports, Art and Culture				
Original	62,00			
Supplementary	29,04,81	29,66,81	29,66,81	...
Amount surrendered during the year (March 2025)				...

Revenue

Notes and Comments:

34.1.1 In view of savings of ₹53.29 lakh, surrender of ₹41.28 lakh was inadequate and led to a final savings of ₹12.02 lakh.

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

34.1.2 Savings occurred under:

Serial number	Head	Total Grant	Actual Expenditure (₹ in Lakh)	Excess (+) Savings (-)
(i)	2205 – Art & Culture			
	001 – Direction and Administration			
	01 – Direction			
	O.	820.32		
	S.	26.67		
	R.	(-) 14.60	832.39	832.09
				(-) 0.30

As per the actual budget provision there is a savings of ₹14.90 lakh, however the department have decreased the provision by re-appropriation which was not anticipated correctly resulting to a savings of ₹0.30 lakh.

(ii)	2205 – Art & Culture			
	001 – Direction and Administration			
	02 – Subordinate Establishment			
	O.	676.76		
	S.	...		
	R.	(-)15.82	660.94	649.12
				(-) 11.82

As per the actual budget provision there is a savings of ₹27.64 lakh, however the department have decreased the provision by re-appropriation which was not anticipated correctly resulting to a savings of ₹11.82 lakh.

Savings at serial number (i) and (ii) was due non-drawal of pay arrears *etc.* bills.

(iii)	2205 – Art & Culture			
	104 – Archives			
	02 – Implementation Antiquities and Art Treasures Act.1972			
	O.	41.76		
	S.	...		
	R.	(-)0.33	41.43	41.53
				(+) 0.10

As per the actual budget provision there is a savings of ₹0.23 lakh, however the department have decreased the provision by re-appropriation which was not anticipated correctly resulting to an un-actual excess of ₹0.10 lakh.

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

(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2049-Interest Payment				
2210 - Medical and Public Health				
2211 - Family Welfare				
Original	9,20,53,91			
Supplementary	...	9,20,53,91	8,92,31,69	(-) 28,22,22
Amount surrendered during the year (March 2025)				28,80,43
Capital				
Major Head:				
4210 - Capital Outlay on Medical and Public Health				
4552 - Capital Outlay on North Eastern Areas				
Original	36,42,51			
Supplementary	30,90,20	67,32,71	53,23,37	(-) 14,09,34
Amount surrendered during the year (March 2024)				18,36,54

Revenue**Notes and Comments:**

35.1.1 In view of savings of ₹2,822.22 lakh, surrender of ₹2,880.43 lakh was not anticipated correctly resulting to an un-actual excess of ₹58.21 lakh which indicates that the controlling officer has no control mechanism towards the overall budgeting system and financial management.

GRANT NO. 35- MEDICAL, PUBLIC HEALTH AND FAMILY WELFARE-Contd.**(All Voted)****35.1.2 Savings occurred under.**

Serial number	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i)	2210 – Medical and Public Health			
	01 – Urban Health Services- Allopathy			
	001 – Direction & Administration			
	02 – Sub-ordinate Establishment			
	O.	34,977.56		
	S.	...		
	R.	(-) 1,738.60	33,238.96	33,242.65
				(+) 3.69

As per the actual budget provision there is a savings of ₹1,734.91 lakh, however the department have decreased the provision by re-appropriation of ₹1,738.60 lakh which was not anticipated correctly resulting to an un-actual excess of ₹3.69 lakh indicating casual approach of the department towards the overall budgeting system and financial management.

(ii)	2210 – Medical and Public Health			
	01 – Urban Health Services- Allopathy			
	001 – Direction & Administration			
	03 – Engineering Cell			
	O.	434.17		
	S.	...		
	R.	(-) 39.71	394.46	416.91
				(+) 22.45

As per the actual budget provision there is a savings of ₹17.26 lakh, however the department have decreased the provision by re-appropriation of ₹39.71 lakh which was not anticipated correctly resulting to an un-actual excess of ₹22.45 lakh indicating casual approach of the department towards the overall budgeting system and financial management.

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

Serial Head number	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(iii) 2210 – Medical and Public Health			
01 – Urban Health Services- Allopathy			
110 – Hospital and Dispensaries			
07 –N.H.K Authority			
O.	3,396.17		
S.	...		
R.	(-) 170.83	3,225.34	3,229.16 (+) 3.82

As per the actual budget provision there is a savings of ₹167.01 lakh, however the department have decreased the provision by re-appropriation of ₹170.83 lakh which was not anticipated correctly resulting to an un-actual excess of ₹3.82 lakh indicating casual approach of the department towards the overall budgeting system and financial management.

(iv) 2210 – Medical and Public Health			
01 – Urban Health Services- Allopathy			
001 – Direction & Administration			
01 – Direction			
O.	9,606.99		
S.	...		
R.	(-) 1,711.46	7,895.53	7,879.31 (-) 16.22

As per the actual budget provision there is a savings of ₹1,727.68 lakh, however the department have decreased the provision by re-appropriation of ₹1,711.46 lakh which was not anticipated correctly resulting to a savings of ₹16.22 lakh.

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

Serial number	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(v)	2210 – Medical and Public Health			
	01 – Urban Health Services- Allopathy			
	110 – Hospital and Dispensaries			
	03 – T.B. Hospitals			
	O. 997.98			
	S. ...			
	R. (-) 41.07	956.91	956.90	(-) 0.01

As per the actual budget provision there is a savings of ₹41.08 lakh, however, the department have decreased the provision by re-appropriation of ₹41.07 lakh which was not anticipated correctly resulting to a savings of ₹0.01 lakh.

(vi)	2210 – Medical and Public Health			
	01 – Urban Health Services- Allopathy			
	110 – Hospital and Dispensaries			
	01 – Other Hospitals			
	O. 11,464.15			
	S. ...			
	R. (-) 557.25	10,906.90	10,906.89	(-) 0.01

As per the actual budget provision there is a savings of ₹557.26 lakh, however, the department have decreased the provision by re-appropriation of ₹557.25 lakh which was not anticipated correctly resulting to a savings of ₹0.01 lakh.

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

Serial number	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(vii)	2210 – Medical and Public Health			
	05 – Medical Education, Training and Research			
	105 – Allopathy			
	02 – Para-Medical Training Institute			
	O. 275.28			
	S. ...			
	R. (-) 47.32	227.96	227.95	(-) 0.01

As per the actual budget provision there is a savings of ₹47.33 lakh, however, the department have decreased the provision by re-appropriation of ₹47.32 lakh which was not anticipated correctly resulting to a savings of ₹0.01 lakh.

(viii)	2210 – Medical and Public Health			
	06 – Public Health			
	200 – Other Systems			
	09 – National Vector Borne Disease Control Programme			
	O. 523.35			
	S. ...			
	R. (-) 28.04	495.31	495.29	(-) 0.02

As per the actual budget provision there is a savings of ₹28.06 lakh, however, the department have decreased the provision by re-appropriation of ₹28.04 lakh which was not anticipated correctly resulting to a savings of ₹0.02 lakh.

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

Serial number	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(ix)	2211 – Family Welfare			
	101 – Rural Family Welfare services			
	01 – Family Welfare Sub-Centers			
O.	8,652.29			
S.	...			
R.	(-)4,126.10	4,526.19	4,526.18	(-) 0.01

As per the actual budget provision there is a savings of ₹4,126.11 lakh, however the department have decreased the provision by re-appropriation of ₹4,126.10 lakh which was not anticipated correctly resulting to a savings of ₹0.01 lakh.

35.1.3 Finance Department vide letter No.FIN/BUD/2-35/2024-25(S) dated 31 March 2025 stated that the overall savings was due to non release of fund by Sponsoring Authority.

35.1.4 Savings mentioned above was counter balanced by excess under:

(i) 2210 – Medical and Public Health

	06 – Public Health			
	200 –Other Systems			
	02 – Flexible Pool			
O.	15,493.15			
S.	...			
R.	1,107.63	16,600.78	16,645.25	(+)44.47

As per the actual budget provision there is an excess of ₹1,152.10 lakh, however the department have augmented the provision by re-appropriation of ₹1,107.63 lakh which was not anticipated correctly resulting to an excess of ₹44.47 lakh indicating casual approach of the department towards the overall budgeting system and financial management.

Reasons for excess have not been intimated (July 2025).

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

Serial number	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(ii)	2210 – Medical and Public Health			
	01 – Urban Health Services- Allopathy			
	104 – -Medical Store Depots			
	01 – Medical Stores Establishment			
	O. 122.54			
	S. ...			
	R. 1.72	124.26	124.22	(-) 0.04

As per the actual budget provision there is an excess of ₹1.68 lakh, however, the department have augmented the provision by re-appropriation of ₹1.72 lakh which was not anticipated correctly resulting to a savings of ₹0.04 lakh.

Reasons for excess have not been intimated (July 2025).

Capital**Notes and Comments:**

35.1.5 In view of savings of ₹1,409.34 lakh, surrender of ₹1,836.54 lakh was not anticipated correctly resulting to an un-actual excess of ₹427.20 lakh which indicates causal approach of the controlling officer towards the budgeting system and financial management.

35.1.6 Excess occurred under :

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

	01 – Urban Health Services			
	110 – Hospital and Dispensaries			
	01 – Upgradation of Hospitals			
	O. 771.00			
	S. ...			
	R. ...	771.00	1,198.20	(+) 427.20

Reasons for excess have not been intimated (July 2025).

35.1.7 Finance Department vide letter No.FIN/BUD/2-35/2024-25(S) dated 31 March 2025 stated that the overall savings was due to non receipt of proposal from departments for DA/Release.

GRANT NO. 36- URBAN DEVELOPMENT

(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2217- Urban Development				
Original	38,60,50			
Supplementary	22,27,76	60,88,26	75,02,36	(+)14,14,10
Amount surrendered during the year (March 2025)				16,58

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

Original	1,29,86,81			
Supplementary	3,28,01,99	4,57,88,80	2,64,77,94	(-) 1,93,10,86
Amount surrendered during the year (March 2025)				1,94,70,58

Revenue**Notes and Comments**

36.1.1 The expenditure exceeded the grant by ₹1,414.40 lakh, surrender of ₹16.58 lakh was not anticipated correctly resulting to an un-actual excess of ₹1,430.68 lakh which indicates casual approach and negligence of the controlling officer towards the overall budgeting system and financial management.

36.1.2 Excess requires regularisation.

GRANT NO. 36- URBAN DEVELOPEMENT –Contd.

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

36.1.3 Excess occurred under :

(i) 2217 – Urban Development

80 - General

001 – Direction and Administration

01 – Direction

O. 2,399.53

S. 1,528.20

R. 16.42 3,944.15 5,355.97 (+) 1,411.82

As per the actual budget provision there is an excess of ₹1,428.24 lakh, however, the department have augmented the provision by re-appropriation of ₹16.42 lakh which was not anticipated correctly resulting to an excess of ₹1,411.82 lakh.

Reasons for excess have not been intimated (July 2025).

(ii) 2217 – Urban Development

80 - General

001 – Direction and Administration (Development-SR)

01 – Direction

O. ...

S. ...

R. ... 18.85 (+) 18.85

The department have incurred expenditure without budget provision which indicates casual approach towards the overall budgeting system and financial management.

Reasons for excess have not been intimated (July 2025).

Capital**Notes and Comments**

36.1.4 In view of savings of ₹19,310.86 lakh, surrender of ₹19,470.58 lakh was not anticipated correctly resulting to an un-actual excess of ₹159.72 lakh which indicates casual approach of the department towards the overall budgeting system and financial management

GRANT NO. 36- URBAN DEVELOPEMENT –Concl.d.

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

36.1.5 Savings occurred under:

(i) 4217 – Capital Outlay on Urban Development

60 – Other Urban Development Schemes

051 – Construction

02 – Construction Works

O. 900.00

S. 32,801.99

R. (-)10,387.59 23,314.40 23,324.12 (+) 9.72

As per the actual budget provision there is a savings of ₹10,377.87 lakh, however the department have decreased the provision by re-appropriation of ₹10,387.59 lakh which was not anticipated correctly resulting to an un-actual excess of ₹9.72 lakh.

(ii) 4217 – Capital Outlay on Urban Development

60 – Other Urban Development Schemes

051 – Construction

05 – Swachh Bharat Mission

O. 2,254.75

S. ...

R. (-)193.29 2,061.46 2,211.46 (+) 150.00

As per the actual budget provision there is a savings of ₹43.29 lakh, however the department have decreased the provision by re-appropriation of ₹193.29 lakh which was not anticipated correctly leading to an excess of ₹150.00 lakh.

36.1.6 Finance Department vide letter No.FIN/BUD/2-36/2024-25(S) dated 31 March 2025 stated that the overall savings was due to non release of actual estimated funds by GoI/Sponsoring Ministry.

GRANT NO. 37- MUNICIPAL ADMINISTRATION

(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2015 - Election				
2217 - Urban Development				
Original	1,04,73,84			
Supplementary	...	1,04,73,84	58,05,32	(-) 46,68,52
Amount surrendered during the year (March 2025)				48,04,90

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

Original	2,44,90,42			
Supplementary	...	2,44,90,42	1,33,58,04	(-) 1,11,32,38
Amount surrendered during the year (March 2025)				1,24,96,17

Revenue**Notes and Comments:**

37.1.1 In view of savings of ₹4,668.52 lakh, surrender of ₹4,804.90 lakh was not anticipated correctly resulting to an un-actual excess of ₹136.38 lakh which indicates that the controlling officer has no control mechanism to the overall budgeting system and financial management.

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

37.1.2 Excess occurred under:

Serial number	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i)	2015 –Elections			
	80 – General			
	001 –Direction and Administration			
	01 –Direction			
	O.	553.78		
	S.	...		
	R.	27.61	581.39	601.85 (+) 20.46

As per the actual budget provision there is an excess of ₹48.07 lakh, however the department have augmented the provision by re-appropriation of ₹27.61 lakh which was not anticipated correctly resulting to an un-actual excess of ₹20.46 lakh.

Reasons for excess have not been intimated (July 2025).

(ii) 2015 –Elections

109 –Charges for Conduct of Elections to Panchayats/Local Bodies

01 –State Election Commission

O.	347.06			
S.	...			
R.	182.84	529.90	645.82	(+) 115.92

As per the actual budget provision there is an excess of ₹298.76 lakh, however the department have augmented the provision by re-appropriation of ₹182.84 lakh which was not anticipated correctly resulting to an un-actual excess of ₹115.92 lakh.

Reasons for excess have not been intimated (July 2025).

37.1.3 Finance Department vide letter No.FIN/BUD/2-37/2024-25(S) dated 31 March 2025 stated that the overall savings was due to non receipt of fund from GoI as recommended by Finance Commission.

Capital

Notes and Comments:

37.1.4 In view of savings of ₹11,132.38 lakh, surrender of ₹12,496.17 lakh was not anticipated correctly leading to an un-actual excess of ₹1,363.79 lakh which indicates that the controlling officer has no control mechanism towards the overall budgeting system and financial management.

GRANT NO. 37- MUNICIPAL ADMINISTRATION –Concl'd.

(All Voted)

37.1.5 Excess occurred under :

Serial number	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i)	4217 – Capital Outlay on Urban Development			
	60 – Other Urban Development Schemes			
	051 – Construction			
	01 – Special Development Fund			
	O.	200.00		
	S.	...		
	R.	6,073.54	6,273.54	7,637.32 (+) 13,63.78

As per the actual budget provision there is an excess of ₹7,437.32 lakh, however, the department have augmented the provision by re-appropriation of ₹6,073.54 lakh which was not anticipated correctly resulting to an un-actual excess of ₹1,363.78 lakh.

Reasons for excess have not been intimated (July 2025).

(ii) 4217 – Capital Outlay on Urban Development

60 – Other Urban Development Schemes

051 – Construction

05 – -Smart Cities Mission

O. 1,136.25

S. ...

R. 95.46 1,231.71 1,231.72 (+) 0.01

As per the actual budget provision there is an excess of ₹95.47 lakh, however, the department have augmented the provision by re-appropriation of ₹95.46 lakh which was not anticipated correctly resulting to an excess of ₹0.01 lakh.

Reasons for excess have not been intimated (July 2025).

37.1.6 Finance Department vide letter No.FIN/BUD/2-37/2024-25(S) dated 31 March 2025 stated that the overall savings was due to non receipt of anticipated fund from GoI.

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

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2220 - Information and Publicity				
Original	44,53,92			
Supplementary	3,03,98	47,57,90	47,42,45	(-) 15,45
Amount surrendered during the year (March 2025)				20,67

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

Original	2,00,27			
Supplementary	...	2,00,27	2,00,27	...
Amount surrendered during the year (March 2025)				...

Revenue**Notes and Comments:**

38.1.1 In view of savings of ₹15.45 lakh, surrender of ₹20.67 lakh was not anticipated correctly resulting to an un-actual excess of ₹5.22 lakh which indicates casual approach of the controlling officer towards the overall budgeting system and financial management.

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

38.1.2 Excess occurred under:

Serial Head number		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 2220 – Information and Publicity				
60 – Others				
001 – Direction and Administration				
02 – Subordinate Establishment				
O.	2,295.60			
S.	1.71			
R.	57.90	2,355.21	2,355.76	(+)0.55

As per actual budget provision, there is an excess of ₹58.45 lakh, however the department have augmented the provision by re-appropriation of ₹57.90 lakh which was not anticipated correctly resulting to an un-actual excess of ₹0.55 lakh.

38.1.3 Excess mentioned above was partly counter balanced by savings under:

(i) 2220 – Information and Publicity				
60 - Others				
001 – Direction and Administration				
04 – Public Relation Office New Delhi				
O.	54.37			
S.	...			
R.	(-)8.23	46.14	50.81	(+) 4.67

As per actual budget provision, there is a savings of ₹3.56 lakh, however the department have decreased the provision by re-appropriation of ₹8.23 lakh which was not anticipated correctly resulting to an un-actual excess of ₹4.67 lakh.

38.1.4 Finance Department vide letter No.FIN/BUD/2-38/2024-25(S) dated 31 March 2025 stated that the overall savings was under Salaries.

GRANT NO. 39-TOURISM

(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2552 – North Eastern Areas				
3452 - Tourism				
Original	20,47,58			
Supplementary	1,02,97	21,50,55	21,33,64	(-) 16,91
Amount surrendered during the year (March 2025)				16,90

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

Original	3,00,00			
Supplementary	44,97,80	47,97,80	47,97,80	...
Amount surrendered during the year (March 2025)				...

Revenue**Notes and Comments:**

39.1.1 Finance Department vide letter No.FIN/BUD/2-38/2024-25(S) dated 31 March 2025 stated that the savings was due to non drawal of MACP, Less Drawn *etc.* bills.

GRANT NO. 40- EMPLOYMENT AND CRAFTSMEN TRAINING

(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2230 - Labour and Employment				
Original	39,44,85			
Supplementary	41,43	39,86,28	36,01,47	(-) 3,84,81
Amount surrendered during the year (March 2025)				3,78,66
Capital				
Major Head:				
4216- Capital Outlay on Housing				
4250- Capital outlay on Other Social Services				
Original	1,00,00			
Supplementary	3,60,19	4,60,19	4,60,18	(-)0,01
Amount surrendered during the year				...

Revenue**Notes and Comments:**

40.1.1 In view of savings of ₹384.81 lakh, surrender of ₹378.66 lakh was inadequate which led to a final savings of ₹6.15 lakh indicating casual approach towards the overall budgeting system and financial management.

40.1.2 Savings occurred under:

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

Serial number	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
40.1.2	Savings occurred under:			
(i)	2230 – Labour and Employment			
	03 - Training			
	101 – Industrial Training Institutes			
	01 –Training for Craftsmen and Supervisors			
	O.	2,207.08		
	S.	...		
	R.	(-) 85.36	2,121.72	2,121.66
				(-) 0.06

As per actual budget provision, there is a savings of ₹85.42 lakh, however, the department have decreased the provision by re-appropriation of ₹85.36 lakh which was not anticipated correctly resulting to a savings of ₹0.06 lakh.

(ii) 2230 – Labour and Employment

	03 – Training			
	101 – Industrial Training Institutes			
	04 – Pradhan Mantri Kaushal Vikas Yojana-SANKALP			
	O.	250.00		
	S.	41.43		
	R.	(-) 7.97	283.46	272.01
				(-) 11.45

As per actual budget provision, there is a savings of ₹19.42 lakh, however the department have decreased the provision by re-appropriation of ₹7.97 lakh which was not anticipated correctly resulting to a savings of ₹11.45 lakh.

40.1.3 Finance Department vide letter No.FIN/BUD/2-40/2024-25(S) dated 31 March 2025 stated that the overall savings was under (i) Salaries due to non-appointment of officials and (ii) Non-receipt of fund from Sponsoring Authority.

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

Serial number	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
40.1.4 Savings mentioned above was counter balanced by excess under:				
(i) 2230 – Labour and Employment				
02 – Employment				
101 – Employment Services				
01 – Employment Exchange				
	O.	574.82		
	S.	...		
	R.	37.61	612.27	(-) 0.16
		612.43		

As per actual budget provision, there is an excess of ₹37.45 lakh, however the department have augmented the provision by re-appropriation of ₹37.61 lakh which was not anticipated correctly resulting to a savings of ₹0.16 lakh.

Reasons for excess have not been intimated (July 2025).

GRANT NO. 41- LABOUR

(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2230 – Labour and Employment				
Original	11,71,97			
Supplementary	...	11,71,97	11,18,74	(-) 53,23
Amount surrendered during the year (March 2025)				44,55

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

Original	1,34,00			
Supplementary	...	1,34,00	1,34,00	...
Amount surrendered during the year (March 2025)				...

Revenue**Noted and comments:**

41.1.1 In view of savings of ₹53.23 lakh, surrender of ₹44.55 lakh was inadequate which led a final savings of ₹8.68 lakh.

41.1.2 Savings occurred under:

GRANT NO. 41- LABOUR- Contd.

(All Voted)

Serial Head number		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 2230 – Labour and Employment				
01 – Labour				
001 – Direction and Administration				
01 – Direction				
O.	534.42			
S.	...			
R.	(-)43.38	491.04	482.37	(-) 8.67

As per the actual budget provision there is a savings of ₹52.05 lakh, however the department have decreased the provision by re-appropriation of ₹43.38 lakh which was not anticipated correctly resulting to a savings of ₹8.67 lakh indicating casual approach of the department towards the overall budgeting system and financial management.

(ii) 2230 – Labour and Employment				
01 – Labour				
101 – Industrial Relations				
01 – Implementation of Minimum wages Act and Enforcement of shops and Establishment Act				
O.	25.00			
S.	...			
R.	...	25.00	24.79	(-) 0.21

Reasons for savings have not been intimated (July 2025).

GRANT NO. 41- LABOUR- Concl.

(All Voted)

Serial number	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(iii)	2230 – Labour and Employment			
	01 – Labour			
	001 – Direction and Administration			
	02 – Subordinate establishment			
	O.	420.64		
	S.	...		
	R.	(-)3.78	416.86	416.98 (+) 0.12

As per the actual budget provision there is a savings of ₹3.66 lakh, however, the department have decreased the provision by re-appropriation of ₹3.78 lakh which was not anticipated correctly resulting in an un-actual excess of ₹0.12 lakh.

(iv)	2230 – Labour and Employment			
	01 – Labour			
	001 – Direction and Administration			
	05 – Labour Courts			
	O.	60.91		
	S.	...		
	R.	(-)16.42	44.49	44.56 (+) 0.07

As per the actual budget provision there is a savings of ₹16.35 lakh, however the department have decreased the provision by re-appropriation of ₹16.42 lakh which was not anticipated correctly resulting to an un-actual excess of ₹0.07 lakh.

41.1.3 Finance Department vide letter No.FIN/BUD/2-41/2024-25(S) dated 31 March 2025 stated that the overall savings was under salaries due to non-appointments against retired officials.

GRANT NO. 42- RURAL DEVELOPMENT
(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2216 - Housing				
2501 - Special Programmes for Rural Development				
2505 - Rural Employment				
2515 - Other Rural Development Programmes				
Original	15,96,82,57			
Supplementary	...	15,96,82,57	4,91,20,47	(-) 11,05,62,10
Amount surrendered during the year (March 2025)				11,14,41,73

Capital**Major Head:** **4515 - Capital Outlay on other Rural Development Programmes** **4575 - Capital Outlay on other Special Areas Programmes****Voted:**

Original	4,40,00			
Supplementary	2,27,78	6,67,78	4,27,78	(-) 2,40,00
Amount surrendered During the year (March 2025)				2,40,00

Revenue**Notes and Comments:**

42.1.1 In view of savings of ₹110,562.10 lakh, surrender of ₹111,441.73 lakh was not anticipated correctly which resulted to an un-actual excess of ₹879.63 lakh.

42.1.2 Excess occurred under:

GRANT NO. 42- RURAL DEVELOPMENT –Contd.

Serial number	Head	(All Voted)		Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
		Total Grant			
(i)	2515 – Other Rural Developments Programmes				
	101 – Panchayati Raj				
	01 – Finance Commission Grant				
	O.	10,100.00			
	S.	...			
	R.	(-) 10,100.00	...	883.35	(+) 883.35

The total budget provision of ₹10,100.00 lakh was surrendered /re-appropriated without anticipating the actual expenditure during the year which indicates casual approach and negligence of the controlling officer towards overall budgeting system. Finance Department vide letter No.FIN/BUD/2-42-2024-25(S) dated 31 March 2025 stated that the surrender was due to non-receipt of fund from the Ministry.

(ii)	2501 –Special Programmes for Rural Development				
	06 – Self Employment Programme				
	102 – National Rural Livelihood Mission				
	03 – Mahila kisan Shashaktikaran Pariyojana				
	O.	819.20			
	S.	...			
	R.	2,070.10	2,889.30	2,889.29	(-) 0.01

As per the actual budget provision there is an excess of ₹2,070.09 lakh, however the department have augmented the provision by re-appropriation of ₹2,070.10 lakh which was not anticipated correctly resulting to a savings of ₹0.01 lakh.

Reasons for excess have not been intimated (July 2025).

(iii)	2515 – Other Rural Developments Programmes				
	102 – Community Development				
	02 – Block Headquarters				
	O.	6,056.84			
	S.	...			
	R.	87.48	6,144.32	6,141.52	(-) 2.80

As per the budget provision there is an excess of ₹84.68 lakh, however the department have augmented the provision by re-appropriation of ₹87.48 lakh which was not anticipated correctly resulting to a savings of ₹2.80 lakh.

Reasons for excess have not been intimated (July 2025).

GRANT NO. 42- RURAL DEVELOPMENT – Concl'd.

(All Voted)

Serial number	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
42.1.3	Excess mentioned above was partly counter balanced by savings under			
(ii)	2515 – Other Rural Developments Programmes			
	102 – Community Development			
	01- Direction			
	O.	3,209.29		
	S.	...		
	R.	(-) 252.04	2,957.25	2,956.33
				(-) 0.92

As per the budget provision there is a savings of ₹252.96 lakh, however the department have decreased the provision by re-appropriation of ₹252.04 lakh which was not anticipated correctly resulting to a savings of ₹0.92 lakh.

42.1.4 Finance Department vide letter No.FIN/BUD/2-42-2024-25(S) dated 31 March 2025 stated that the overall savings was due to non-receipt of fund from the Ministry.

Capital**Notes and Comments:**

42.1.5 Finance Department vide letter No.FIN/BUD/2-42-2024-25(S) dated 31 March 2025 stated that the overall savings was due to non receipt of fund as per actual requirements from the Ministry.

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

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2235 - Social Security and Welfare				
2236 - Nutrition				
Original	3,97,63,83			
Supplementary	4,17,70	4,01,81,53	3,62,06,26	(-)39,75,27
Amount surrendered during the year (March 2025)				39,09,23

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

Original	9,93,04			
Supplementary	40,01,37	49,94,41	16,93,96	(-) 33,00,45
Amount surrendered during the year (March 2025)				33,00,45

Revenue**Notes and Comments:**

43.1.1 In view of savings of ₹3,975.27 lakh, surrender of ₹3,909.23 lakh was inadequate which led to a final savings of ₹66.04 lakh.

43.1.2 Savings occurred under:

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

Serial Head number	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 2235 - Social Security and Welfare			
02 - Social Welfare			
102 - Child Welfare			
01 – I.C.D. Scheme			
O. 16,095.00			
S. ...			
R. (-) 3,311.13	12,783.87	12,717.83	(-) 66.04

As per actual budget provision, there is a savings of ₹3,377.17 lakh, however the department have decreased the provision by re-appropriation of ₹3,311.13 lakh which was not anticipated correctly resulting to a savings of ₹66.04 lakh which indicates casual approach towards the overall budgeting system and financial management.

43.1.3 Finance Department vide letter No.FIN/BUD/2-43/2024-25(S) dated 31 March 2025 stated that the overall savings was under salaries and due to non receipt of CSS fund from GoI.

Capital

Notes and Comments:

43.1.4 Finance Department vide letter No.FIN/BUD/2-43/2024-25(S) dated 31 March 2025 stated that the overall savings of ₹3,300.45 lakh was due to non receipt of fund from GoI.

GRANT NO. 44- EVALUATION

(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
3451 - Secretariat Economic Services				
Original	11,28,97			
Supplementary	1,37,44	12,66,41	11,84,06	(-) 82,35
Amount surrendered during the year (March 2025)				1,34,35

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

Original	2,50,00			
Supplementary...	...	2,50,00	2,49,70	(-)0,30
Amount surrendered during the year				...

Revenue**Notes and Comments:**

44.1.1 In view of savings of ₹82.35 lakh, surrender of ₹134.35 lakh was not anticipated correctly resulting to an un-actual excess of ₹52.00 lakh which indicates casual approach and negligence of the controlling officer towards overall budgeting system and financial management.

44.1.2 Savings occurred under:

GRANT NO. 44- EVALUATION-Concl'd.

(All Voted)

Serial Head number		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 3451 – Secretariat Economic Services				
092 – Other Offices				
01 – Direction (Evaluation)				
O.	487.00			
S.	37.66			
R.	(-)64.31	460.35	511.81	(+) 51.46

As per the actual budget provision there is a savings of ₹12.85 lakh, however the department have decreased the provision by re-appropriation of ₹64.31 lakh which was not anticipated correctly resulting to un-actual excess of ₹51.46.

(ii) 3451 – Secretariat Economic Services

092 – Other Offices

02 – Subordinate Establishment (Evaluation)

O. 561.97

S. ...

R. (-)70.04 491.93 492.47 (+) 0.54

As per the actual budget provision there is a savings of ₹69.5 lakh, however, the department have decreased the provision by re-appropriation of ₹70.04 lakh which was not anticipated correctly resulting in un-actual excess of ₹0.54 lakh.

44.1.3 Finance Department vide letter No.FIN/BUD/2-44/2024-25(S) dated 31 March 2025 stated that the overall savings was under Salaries due to non-extension of services of contract employees and non-drawal of MACP arrears.

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

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2425 - Co-operation				
Original	26,08,27			
Supplementary	4,44,41	30,52,68	30,14,63	(-) 38,05
Amount surrendered during the year (March 2024)				70,85

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

Original	95,20			
Supplementary	...	95,20	95,20	...
Amount surrendered during the year (March 2024)				...

Revenue**Notes and Comments:**

45.1.1 In view of savings of ₹38.05 lakh, surrender ₹70.85 lakh was not anticipated correctly resulting to an un-actual excess of ₹32.80 lakh which indicates casual approach of the controlling officer towards the overall budgeting system.

45.1.2 Excess occurred under:

GRANT NO. 45- CO-OPERATION- Contd.

Serial Head number	(All Voted)		Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
	Total Grant			
(i) 2425 - Co-operation				
105 - Information and Publicity				
01 – Computerization of Primary Agricultural Credit Society				
O. ...				
S. 41.97				
R. ...	41.97		44.37	(+)2.40
Reasons for excess have not been intimated (July 2025).				
(ii) 2425 - Co-operation				
105 - Information and Publicity				
01 – Computerization of Primary Agricultural Credit Society (CSS)				
O. 28.00				
S. 324.13				
R. ...	352.13		366.12	(+)13.99
Reasons for excess have not been intimated (July 2025).				
(iii) 2425 - Co-operation				
105 - Information and Publicity				
02 – Computerization of Office of RCS				
O. ...				
S. ...				
R. ...	...		7.22	(+)7.22
The department incurred expenditure without budget provision which indicates casual approach towards the overall budgeting system and financial accounting.				
Reasons for excess have not been intimated (July 2025).				
(iv) 2425 - Co-operation				
108 - Assistance to Other C-operatives				
02 – Integrated C-operative Development				
O. ...				
S. ...				
R. ...	...		10.07	(+)10.07
The department incurred expenditure without budget provision which indicates casual approach towards the overall budgeting system and financial accounting.				
Reasons for excess have not been intimated (July 2025).				

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

(All Voted)

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

(i) 2425 - Co-operation

001 - Direction and Administration

02 – Subordinate Establishment

O. 1,233.63

S. 22.24

R. (-)48.01

1,207.86

1,206.99

(-) 0.87

As per the actual budget provision there is a savings of ₹48.88 lakh, however the department have decreased the provision by re-appropriation of ₹48.01 lakh which was not anticipated correctly resulting to a savings of ₹0.87 lakh

45.1.4 Finance Department vide letter No.FIN/BUD/2-45/2024-25(S) dated 31 March 2025 stated that the overall savings was under Salaries and Travel expenses

GRANT NO. 46- STATISTICS

(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
3454 - Census, Surveys and Statistics				
Voted:				
Original	53,10,09			
Supplementary	...	53,10,09	52,31,16	(-) 78,93
Amount surrendered during the year (March 2024)				78,88

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

Voted:

Original	2,35,00			
Supplementary	...	2,35,00	2,35,00	...
Amount surrendered during the year (March 2025)				...

Revenue**Notes and Comments**

46.1.1 Finance Department vide letter No.FIN/BUD/2-46/2023-24(S) dated 31 March 2024 stated that the overall savings was under Salaries.

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

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
3475 - Other General Economic Services				
Original	13,07,99			
Supplementary	1,00,44	14,08,43	13,78,13	(-) 30,30
Amount surrendered during the year (March 2025)				30,29

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

Original	70,00			
Supplementary	...	70,00	70,00	...
Amount surrendered during the year				...

Revenue**Notes and Comments**

47.1.1. Finance Department vide letter No.FIN/BUD/2-47/2024-25(S) dated 31 March 2025 stated that the overall savings was due to non submission of MACP orders, less drawn pay arrears and non release of salary for NPSC Officers due to wanting PIMS numbers.

GRANT NO. 48- AGRICULTURE
(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2401 - Crop Husbandry				
2415 - Agriculture Research and Education				
Original	5,63,89,54			
Supplementary	...	5,63,89,54	3,90,94,25	(-) 1,72,95,29
Amount surrendered during the year (March 2025)				1,72,28,26
Capital				
Major Head:				
4401 - Capital Outlay on Crop Husbandry				
4408 - Capital Outlay on Food, Storage and Warehousing				
Original	8,00,00			
Supplementary	16,68,17	24,68,17	9,68,17	(-)15,00,00
Amount surrendered during the year (March 2025)				15,00,00

Revenue**Notes and Comments**

48.1.1 In view of savings of ₹17,295.28 lakh, surrender of ₹17,228.26 lakh was inadequate which led to a final savings of ₹67.03 lakh.

48.1.2 Savings occurred under:

Serial number	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i)	2401 – Crop Husbandry			
	107 – Plant Protection			
	01 – Demonstration and supply of Plant Protection Chemicals and Equipment			
	O.	1.93		
	S.	...		
	R.	(-) 0.54	1.39	(-) 0.08

As per the actual budget provision there is a savings of ₹0.62 lakh, however the department have decreased the provision by re-appropriation which was not anticipated correctly resulting to a savings of ₹0.08 lakh.

GRANT NO. 48- AGRICULTURE-Contd.

Serial number	Head	(All Voted)		Excess (+) Savings (-)
		Total Grant	Actual Expenditure (₹ in lakh)	
(ii)	2401 – Crop Husbandry			
	119 – Horticulture and Vegetables Crops			
	04 – Organic Farming			
	O.	7,666.12		
	S.	...		
	R.	(-)2,865.76	4,800.36	4,777.80
				(-)22.56

As per the actual budget provision there is a savings of ₹2,888.22 lakh, however the department have decreased the provision by re-appropriation which was not anticipated correctly resulting to a savings of ₹22.56 lakh.

(iii)	2401 – Crop Husbandry			
	108 – Commercial Crops			
	02 – Integrated Cereal Development programme			
	O.	1836.38		
	S.	...		
	R.	(-) 583.45	1,252.93	1,252.94
				(+)0.01

As per the actual budget provision there is a savings of ₹583.44 lakh, however the department have decreased the provision by re-appropriation of ₹583.45 lakh which was not anticipated correctly resulting to an un-actual excess of ₹0.01 lakh.

48.1.3 Finance Department vide letter No.FIN/BUD/2-48/2024-25(S) dated 31 March 2025 stated that the overall savings was due to non receipt of fund from Ministry.

48.1.4 Savings mentioned above was counter balanced by excess under:

(i)	2401 – Crop Husbandry			
	001 – Direction and Administration			
	01 – Direction			
	O.	2,916.86		
	S.	...		
	R.	358.82	3,275.68	3,232.88
				(-) 42.80

As per the actual budget provision there is an excess of ₹316.02 lakh, however the department have augmented the provision by re-appropriation which was not anticipated correctly resulting to a savings of ₹42.80 lakh.

GRANT NO. 48- AGRICULTURE-Contd.

Serial Head number	(All Voted)		Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
	Total Grant			
(ii) 2401 – Crop Husbandry				
001 – Direction and Administration				
04 – Research				
O. 230.00				
S. ...				
R. 87.96	317.96		317.50	(-) 0.46

As per the actual budget provision there is an excess of ₹87.50 lakh, however the department have augmented the provision by re-appropriation which was not anticipated correctly resulting to a savings of ₹0.46 lakh

(iii) 2401 – Crop Husbandry				
103 – Seeds				
01 – Seed Farms				
O. 491.18				
S. ...				
R. 48.73	539.91		539.90	(-) 0.01

As per the actual budget provision there is an excess of ₹48.72 lakh, however the department have augmented the provision by re-appropriation which was not anticipated correctly resulting to a savings of ₹0.01 lakh

(iv) 2401 – Crop Husbandry				
108 – Commercial Crops				
01 – Sugarcane Development & Research				
O. 311.80				
S. ...				
R. 11.36	323.16		321.28	(-) 1.88

As per the actual budget provision there is an excess of ₹9.48 lakh, however the department have augmented the provision by re-appropriation which was not anticipated correctly resulting to a savings of ₹1.88 lakh.

(v) 2401 – Crop Husbandry				
108 – Commercial Crops				
03 – National Piles Development Project				
O. 152.78				
S. ...				
R. 56.12	208.90		208.89	(-) 0.01

As per the actual budget provision there is an excess of ₹56.11 lakh, however the department have augmented the provision by re-appropriation which was not anticipated correctly resulting to a savings of ₹0.01 lakh.

GRANT NO. 48- AGRICULTURE-Concl'd.

(All Voted)

Serial number	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(vi)	2401 – Crop Husbandry			
	108 – Commercial Crops			
	05 – Development of Tea			
	O. ...			
	S. ...			
	R. 111.14	111.14	111.13	(-) 0.01

Department have incurred expenditure without actual budget provision which indicates casual approach towards overall budgeting system and financial accounting.

(vii) 2401 – Crop Husbandry

277 – Education

01 – Integrated Extension Training Centre

O. 396.00

S. ...

R. 13.32 409.32 408.49 (-) 0.83

As per the actual budget provision there is an excess of ₹12.49 lakh, however the department have decreased the provision by re-appropriation which was not anticipated correctly resulting in a savings of ₹0.83 lakh.

(viii) 2401 – Crop Husbandry

001 – Direction and Administration

02 – Sub-ordinate Establishments

O. 3,204.58

S. ...

R. 80.04 3,284.62 3,286.22 (+) 1.60

As per the actual budget provision there is an excess of ₹81.64 lakh, however the department have augmented the provision by re-appropriation of ₹80.04 lakh which was not anticipated correctly resulting to an un-actual excess of ₹1.60 lakh.

Capital**Notes and Comments**

48.1.5 Finance Department vide letter No.FIN/BUD/2-48/2024-25(S) dated 31 March 2025 stated that the overall savings was due to non receipt of fund under SASCI.

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

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2402 - Soil and Water Conservation				
2415 - Agricultural Research and Education				
Original	68,26,24			
Supplementary	34,80	68,61,04	67,63,59	(-) 97,45
Amount surrendered during the year (March 2025)				97,35

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

Original	6,75,00			
Supplementary	10,75,00	17,50,00	9,25,00	(-)8,25,00
Amount surrendered during the year (March 2025)				8,25,00

Revenue**Notes and Comments:**

49.1.1 Finance Department vide letter No.FIN/BUD/2-49/2024-25(S) dated 31 March 2025 stated that the overall savings was due to non receipt of fund from Sponsoring Authority.

Capital**Notes and Comments:**

49.1.2 Finance Department vide letter No.FIN/BUD/2-49/2024-25(S) dated 31 March 2025 stated that the overall savings was due to non receipt of fund from Sponsoring Authority.

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

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2403 - Animal Husbandry				
2404 - Dairy Development				
2415 - Agriculture Research and Education				
Original	1,39,58,19			
Supplementary	...	1,39,58,19	1,24,06,38	(-) 15,51,81
Amount surrendered during the year (March 2025)				14,24,45
Capital				
Major Head				
4059 - Capital Outlay on Public Works				
4403 - Capital Outlay on Animal Husbandry				
Voted:				
Original	3,50,00			
Supplementary	5,00,00	8,50,00	9,12,13	(+)62,13
Amount surrendered during the year (March 2025)				...

Revenue**Notes and Comments:**

50.1.1 In view of savings of ₹1,551.81 lakh, surrender of ₹1,424.45 lakh was not anticipated correctly resulting to a savings of ₹127.36 lakh which indicates that the controlling officer has no control mechanism towards the overall budgeting system and financial management.

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

50.1.2 Savings occurred under :

Serial Head number	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 2403 - Animal Husbandry			
001- Direction and Administration			
02 – Sub-ordinate Establishment			
O. 7,673.74			
S. ...			
R. 9.82	7,683.56	7,607.74	(-) 75.82

As per the actual budget provision there is a savings of ₹66.00 lakh, however the department have augmented the provision by re-appropriation of ₹9.82 lakh which was not anticipated correctly resulting to a savings of ₹75.82 lakh.

(ii) 2403 - Animal Husbandry

101- Veterinary Services and animal Health

04 – National Livestock Health and Diseases Control Programme

O. 520.32			
S. ...			
R. (-) 421.52	98.80	109.58	(+) 10.78

As per the actual budget provision there is a savings of ₹410.74 lakh, however the department have decreased the provision by re-appropriation of ₹421.22 lakh which was not anticipated correctly resulting to an un-actual excess of ₹10.78 lakh.

50.1.3 Finance Department vide letter No.FIN/BUD/2-52/2024-25(S) dated 31 March 2025 stated that the overall savings was due to non receipt of CSS fund from GoI.

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

Serial Head number	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
50.1.4 Savings mentioned above was counter balanced by excess under :			
(i) 2403 - Animal Husbandry			
001- Direction and Administration			
01 – Direction.			
O.	3,171.83		
S.	...		
R.	86.76	3,258.59	3,196.27
			(-) 62.32

As per the actual budget provision there is an excess of ₹24.44 lakh, however the department have augmented the provision by re-appropriation of ₹86.76 lakh which was not anticipated correctly resulting to a savings of ₹62.32 lakh.

Reasons for excess have not been intimated (July 2025).

Capital

Notes and Comments:

50.1.5 The expenditure exceeded the grant by ₹62.13 lakh. Excess requires regularization.

50.1.6 Excess occurred under:

- (i) 4403 - Capital Outlay on Animal Husbandry
- 101- Veterinary Services and Animal Health
- 01- Works

O.	350.00		
S.	500.00		
R.	...	850.00	912.13
			(+) 62.13

Reasons for excess have not been intimated (July 2025).

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

51.1.2 Excess occurred under :

Serial Head number	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 2405 - Fisheries			
001- Direction and Administration			
01 – Direction			
O. 804.62			
S. ...			
R. 47.01	851.63	826.85	(-) 24.78

As per the actual budget provision there is an excess of ₹22.23 lakh, however the department have augmented the provision by re-appropriation of ₹47.01 lakh which was not anticipated correctly resulting to a savings of ₹24.78 lakh indicating casual approach of the controlling officer towards the overall budgeting system and financial management

(ii) 2405 - Fisheries

001- Direction and Administration
02– Sub-ordinate Establishment

O.	1,488.87		
S.	...		
R.	56.66	1,545.53	1,519.64
			(-) 25.89

As per the actual budget provision there is an excess of ₹30.77 lakh, however the department have augmented the provision by re-appropriation of ₹56.66 lakh which was not anticipated correctly resulting to a savings of ₹25.89 lakh indicating casual approach of the controlling officer towards the overall budgeting system and financial management.

51.1.3 Finance Department vide letter No.FIN/BUD/2-51/2024-25(S) dated 31 March 2025 stated that the overall savings of ₹ 5,505.15 lakh was due to non-receipt of fund from Sponsoring Authority.

Capital

Notes and Comments:

51.1.4 Finance Department vide letter No.FIN/BUD/2-51/2024-25(S) dated 31 March 2025 stated that the overall savings of ₹ 7.25lakh was under construction of buildings due to the unspent balance after utilization.

GRANT NO. 52- FOREST, ENVIRONMENT AND WILDLIFE

(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head				
	2406 - Forestry and Wildlife			
	2415 - Agricultural Research and Education			
	3435 – Ecology and Environment			
Original	1,38,47,42			
Supplementary	...	1,38,47,42	1,22,61,97	(-) 15,85,45
Amount surrendered during the year (March 2025)				15,85,45

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

Original	81,49,49			
Supplementary	...	81,49,49	56,27,37	(-) 25,22,12
Amount surrendered during the year (March 2025)				25,22,12

Revenue**Notes and Comments:**

52.1.1 Finance Department vide letter No.FIN/BUD/2-52/2024-25(S) dated 31 March 2025 stated that the overall savings of ₹1,585.45 lakh was under salaries due to non appointment against vacant posts.

Capital**Notes and Comments:**

52.1.2 Finance Department vide letter No.FIN/BUD/2-52/2024-25(S) dated 31 March 2025 stated that the overall savings of ₹2,522.12 lakh was due to non receipt of fund from Sponsoring Authority.

GRANT NO. 53- INDUSTRIES
(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2408 – Food Storage and Warehousing				
2851 - Village and Small Industries				
Voted:				
Original	1,24,69,09			
Supplementary	12,94,64	1,37,63,73	1,35,47,50	(-) 2,16,23
Amount surrendered during the year (March 2025)				2,13,85
Capital				
Major Head:				
4216 - Capital Outlay on Housing				
4851 - Capital Outlay on Village and Small Industries				
5453- Capital Outlay on Foreign Trade and Export Promotion				
Voted				
Original	2,05,00			
Supplementary	1,72,04,48	1,74,09,48	1,12,89,95	(-) 61,19,53
Amount surrendered during the year (March 2025)				...

Revenue**Notes and Comments:**

53.1.1 In view of savings of ₹216.23 lakh, surrender of ₹213.85 lakh was not anticipated correctly resulting to a final savings of ₹2.38 lakh which indicates that the controlling officer has no control mechanism towards the overall budgeting system and financial management.

53.1.2 Savings occurred under:

GRANT NO. 53- INDUSTRIES –Contd.

(All Voted)

Serial number	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i)	2408 – Food Storage and ware housing			
	103 – Food processing			
	01 – Pradhan Mantri Formalization of Micro Food Processing Enterprises			
	O. 2,877.11			
	S. ...			
	R. (-)2,446.90	430.21	428.72	(-) 1.49

As per the actual budget provision there is a savings of ₹2,448.39 lakh, however the department have decreased the provision by re-appropriation of ₹2,446.90 lakh which was not anticipated correctly resulting to a savings of ₹1.49 lakh.

(ii)	2851 – Village and Small Industries			
	001 – Direction and Administration			
	02 – Subordinate Establishment			
	O. 3,671.50			
	S. ...			
	R. (-) 60.53	3,610.97	3,610.57	(-) 0.40

As per the actual budget provision there is a savings of ₹60.93 lakh, however the department have decreased the provision by re-appropriation of ₹60.53 lakh which was not anticipated correctly resulting to a savings of ₹0.40 lakh.

53.1.3 Finance Department vide letter No.FIN/BUD/2-53/2024-25(S) dated 31 March 2025 stated that the overall savings was due to non receipt of fund from GoI.

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

(i)	2851 – Village and Small Industries			
	001– Direction and Administration			
	01 – Direction			
	O. 2,027.08			
	S. ...			
	R. 160.48	2,187.56	2,187.07	(-) 0.49

As per the actual budget provision there is an excess of ₹159.99 lakh, however the department have augmented the provision by re-appropriation of ₹160.48 lakh which was not anticipated correctly resulting to a savings of ₹0.49 lakh.

Reasons for excess have not been intimated (July 2025).

GRANT NO. 53- INDUSTRIES –Concl'd.

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

Capital**Notes and Comments:**

53.1.5 No part of the savings of ₹6,119.53 lakh was surrendered during the year.

53.1.6 Savings occurred under:

(i) 4851 – Capital Outlay on Village and Small Industries

102 – Small Scale Industries

01 – Special Central Assistance

O. ...

S 16,497.00

R ...

16,497.00

10,350.00

(-) 6,147.00

Finance Department vide letter No.FIN/BUD/2-53/2024-25(S) dated 31 March 2025 stated that the savings was due to non release of funds under SASCI.

53.1.7 Savings mentioned above was counter balanced by excess under:

(i) 4216 – Capital Outlay on Housing

01– Government Residential Buildings

106 – General Pool Accommodation

01 – Works

O. 160.00

S. 677.48

R ...

837.48

864.95

(+) 27.47

Reasons for excess have not been intimated (July 2025).

GRANT NO. 54- MINERAL DEVELOPMENT

(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2853 - Metallurgical Non-ferrous Industries				
Voted:				
Original	39,83,80			
Supplementary	3,52,77	43,36,57	42,51,93	(-) 84,64
Amount surrendered during the year (March 2025)				84,64

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

Original	4,77,50			
Supplementary	30,31,73	35,09,23	35,09,23	...
Amount surrendered during the year (March 2025)				...

Revenue**Notes and Comments**

54.1.1. Finance Department vide letter No.FIN/BUD/2-54/2024-25 (S) dated 31 March 2025 stated that the overall savings of ₹84.64 lakh was due to non-submission of MACP, Less Drawn *etc* bills.

GRANT NO. 55- POWER
(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head				
2045 - Other Taxes and Duties on Commodities and Services				
2801 - Power				
Original	8,17,56,52			
Supplementary	...	8,17,56,52	7,76,63,11	(-) 40,93,41
Amount surrendered during the year (March 2025)				49,88,85
Capital				
Major Head:				
4552 - Capital Outlay on North Eastern Areas				
4801 - Capital Outlay on Power Projects				
Original	21,08,59			
Supplementary	34,84,43	55,93,02	35,31,76	(-) 20,61,26
Amount surrendered during the year (March 2025)				6,50,00
Revenue				

Notes and Comments:

55.1.1 In view of savings of ₹4,093.41 lakh, surrender of ₹4,988.85 lakh was not anticipated correctly which resulted to an un-actual excess of ₹895.44 lakh indicating that the controlling officer has no control mechanism towards the overall budgeting system and financial management.

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

55.1.2 Excess occurred under:

Serial Head number	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 2801 – Power			
05 – Transmission and Distribution			
001 – Direction and Administration			
01 – Direction Transmission			
O.	2,123.12		
S.	...		
R.	315.92	2,439.04	10,295.03
			(+ 7,855.99)

As per the actual budget provision there is an excess of ₹8,171.91 lakh, however the department have augmented the provision by re-appropriation of ₹315.92 lakh which was not anticipated correctly resulting to an un-actual excess of ₹7,855.99 lakh.

(ii) 2801 – Power

05- Transmission and Distribution			
001- Direction and Administration			
03 – Transmission Execution			
O.	1,938.68		
S.	...		
R.	(-)91.25	1,847.43	2,162.02
			(+ 314.59)

As per the actual budget provision there is an excess of ₹223.34 lakh, however the department have decreased the provision by re-appropriation of ₹91.25 lakh which was not anticipated correctly resulting to an un-actual excess of ₹314.59 lakh.

(iii) 2801 – Power

80 – General			
101 – Assistance to Electricity Boards			
01– Nagaland Electricity Regulatory Commission			
O.	88.00		
S.	...		
R.	...	88.00	107.86
			(+ 19.86)

As per the actual budget provision there is an excess expenditure against which the department have not taken necessary steps for additional grant.

Reasons for excess have not been intimated (July 2025).

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

Serial Head number	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(iv)2801 – Power			
05 – Transmission and Distribution			
001 – Direction and Administration			
06 – Consumers Service			
O. 220.00			
S. ...			
R. ... 220.00		947.57	(+ 727.57)

As per the actual budget provision there is an excess expenditure against which the department have not taken necessary steps for additional grant.

Reasons for excess have not been intimated (July 2025).

(v) 2801 – Power			
05 – Transmission and Distribution			
001 – Direction and Administration			
08 – Sub-Station			
O. 220.00			
S. ...			
R. ... 220.00		270.87	(+ 50.87)

As per the actual budget provision there is an excess expenditure against which the department have not taken necessary steps for additional grant.

Reasons for excess have not been intimated (July 2025).

(vi) 2801 – Power			
101 – Purchase of Power			
02 – O and M of Likimro HEP			
O. 1,350.00			
S. ...			
R. 100.82 1,450.82		1,367.49	(-) 83.33

As per the actual budget provision there is an excess of ₹17.49 lakh, however the department have augmented the provision by re-appropriation of ₹100.82 lakh which was not anticipated correctly resulting to a savings of ₹83.33 lakh.

GRANT NO. 55- POWER – Contd.

(All Voted)

Serial Head number	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(vii) 2801 – Power			
05 – Transmission and Distribution			
001– Direction and Administration			
10 – Work Charged Establishment			
O.	1,572.65		
S.	...		
R.	162.80	1,735.45	1,751.62
			(+) 16.17

As per the actual budget provision there is an excess of ₹178.97 lakh, however the department have augmented the provision by re-appropriation of ₹162.80 lakh which was not anticipated correctly resulting to an un-actual excess of ₹16.17 lakh.

55.1.3 Excess occurred above was counter balanced by savings under:

(i) 2801 – Power

05 – Transmission and Distribution

001 – Direction and Administration

04 – Distribution & Revenue Execution

O.

10,745.08

S.

...

R.

(-) 117.59

10,627.49

10,648.21

(+) 20.72

As per the actual budget provision there is a savings of ₹96.87 lakh, however the department have decreased the provision by re-appropriation of ₹117.59 lakh which was not anticipated correctly resulting to an un-actual excess of ₹20.72 lakh.

(ii) 2801 – Power

80 – General

003 – Training

01 – Lineman Training Centre

O.

91.86

S.

...

R.

(-) 39.35

52.51

59.25

(+) 6.74

As per the actual budget provision there is a savings of ₹32.61 lakh, however the department have decreased the provision by re-appropriation of ₹39.35 lakh which was not anticipated correctly resulting to an un-actual excess of ₹6.74 lakh.

GRANT NO. 55- POWER – Contd.

(All Voted)

Serial Head number	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(iii) 2801 – Power			
01 – Hydel Generation			
001 – Direction and Administration			
01 – Generation & Transmission			
O. 2,412.25			
S. ...			
R. (-)283.50	2,128.75	2,093.02	(-) 35.73

As per the actual budget provision there is a savings of ₹319.23 lakh, however the department have decreased the provision by re-appropriation of ₹283.50 lakh which was not anticipated correctly resulting to a savings of ₹35.73 lakh.

(iv) 2801 – Power

101 – Purchase of Power

01 – Power Purchase

O. 60,000.00			
S. ...			
R. (-) 4,973.00	55,027.00	47,027.00	(-) 8,000.00

As per the actual budget provision there is a savings of ₹12,973.00 lakh, however the department have decreased the provision by re-appropriation of ₹4,973.00 lakh which was not anticipated correctly resulting to a savings of ₹8,000.00 lakh.

(v) 2801 – Power

001 – Direction and Administration

02 – Direction Distribution & Revenue

O. 375.66			
S. ...			
R. (-) 143.23	232.43	232.42	(-) 0.01

As per the actual budget provision there is a savings of ₹143.24 lakh, however the department have decreased the provision by re-appropriation of ₹143.23 lakh which was not anticipated correctly resulting to a savings of ₹0.01 lakh.

55.1.4 Finance Department vide letter No.FIN/BUD/2-55/2024-25(S) dated,31st March 2025, stated that the overall savings was under power purchase and salaries due to non drawal of pay and allowances against vacant posts.

GRANT NO. 55- POWER – Contd.

(All Voted)

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

55.1.5 In view of savings of ₹2,061.26 lakh, surrender of ₹650.00 lakh was not anticipated correctly which resulted to a savings of ₹1,411.26 lakh.

55.1.6 Savings occurred under:

(i) 4801-Capital Outlay on Power Projects

01-Hydel Generation

800-Other Expenditure

02- Other Micro Hydel Schemes

O. 617.38

S. ...

R. 32.42 649.80 ... (-) 649.80

As per the budget provision, no expenditure was incurred during the year which indicates casual approach of the controlling officer towards the overall budgeting system.

Reasons for savings have not been intimated (July 2025).

(ii) 4801-Capital Outlay on Power Projects

06 - Rural Electrification

800 - Other Expenditure

01 - Rural Electrification Schemes

O. ...

S. 1,273.00

R. ... 1,273.00 ... (-) 1,273.00

As per the budget provision, no expenditure was incurred during the year which indicates casual approach of the controlling officer towards the overall budgeting system.

Reasons for savings have not been intimated (July 2025).

GRANT NO. 55- POWER – Contd.

(All Voted)

Serial Head number	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(iii) 4801-Capital Outlay on Power Projects			
05-Transmission and Distribution			
001-Direction and Administration			
02-New Distribution Transformers			
O.	433.00		
S.	1,160.40		
R.	(-) 1593.40	...	518.09
			(+)518.09

As per the actual budget provision there is a savings of ₹1,075.31 lakh, however the department have decreased the entire provision by re-appropriation of ₹1,593.40 lakh which was not anticipated correctly resulting to an un-actual excess of ₹518.09 lakh.

Reasons for savings have not been intimated (July 2025).

55.1.7 Finance Department vide letter No.FIN/BUD/2-55/2024-25(S) dated,31st March 2025, stated that the overall savings was under SASCI due to delay in IDT.

55.1.8 Savings mentioned above was counter balanced by excess under:

(i) 4801-Capital Outlay on Power Projects

05-Transmission and Distribution			
800-Other Expenditure			
01-Transmission Scheme			
O.	313.88		
S.	...		
R.	115.27	429.15	365.88
			(-)63.27

As per the actual budget provision there is an excess of ₹52.00 lakh, however the department have augmented the provision by re-appropriation of ₹115.27 lakh which was not anticipated correctly resulting to a savings of ₹63.27 lakh.

Reasons for excess have not been intimated (July 2025).

GRANT NO. 55- POWER – Concl'd.

(All Voted)

Serial Head number	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
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(ii) 4801-Capital Outlay on Power Projects

05-Transmission and Distribution

800-Other Expenditure

02-Sub-Transmission Scheme

O. 360.00

S. ...

R. 1,445.71 1,805.71 1,287.62 (-)518.09

As per the actual budget provision there is an excess of ₹927.62 lakh, however, the department have augmented the provision by re-appropriation of ₹1,445.71 lakh which was not anticipated correctly resulting in a savings of ₹518.09 lakh.

Reasons for excess have not been intimated (July 2025).

(iii) 4801-Capital Outlay on Power Projects

01-Hydel Generation

800-Other Expenditure

01-Other Hydel Investigation Scheme

O. 97.00

S. 401.03

R. ... 498.03 582.64 (+) 84.61

Reasons for excess have not been intimated (July 2025).

(iv) 4801-Capital Outlay on Power Projects

05-Transmission and Distribution

001-Direction and Administration

01-Building & Housing

O. 287.33

S. ...

R. ... 287.33 777.53 (+) 490.20

Reasons for excess have not been intimated (July 2025).

GRANT NO. 56- ROAD TRANSPORT
(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
3053 - Civil Aviation				
3055 - Road Transport				
Voted:				
Original	1,00,52,75			
Supplementary	4,74,05	1,05,26,80	1,05,09,92	(-) 16,88
Amount surrendered during the year (March 2025)				15,98

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

Original	6,28,00			
Supplementary	3,99,59	10,27,59	10,27,59	...
Amount surrendered during the year (March 2025)				...

Revenue**Notes and Comments**

56.1.1 In view of savings of ₹16.88 lakh, surrender of ₹15.98 lakh was inadequate which led to a savings of ₹0.90 lakh.

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

56.1.2 Savings occurred under :

Serial number	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(ii) 3055 – Road Transport				
001 – Direction and Administration				
04 – Workshop				
	O.	2,399.17		
	S.	...		
	R.	(-)130.49	22,68.68	2,267.93
				(-) 0.75

As per the actual budget provision there is a savings of ₹131.24 lakh, however the department have decreased the provision by re-appropriation of ₹130.49 lakh which was not anticipated correctly resulting to a savings of ₹0.75 lakh.

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

56.1.4 Savings mentioned above was counter balanced by excess under:

(i) 3055 – Road Transport				
001 – Direction and Administration				
02 – Management				
	O.	1,801.54		
	S.	...		
	R.	5.23	1,806.77	1,806.67
				(-) 0.10

As per the actual budget provision there is an excess of ₹5.13 lakh, however the department have augmented the provision by re-appropriation of ₹5.23 lakh which was not anticipated correctly resulting to a savings of ₹0.10 lakh.

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

Serial Head number		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(ii) 3055 – Road Transport				
001 – Direction and Administration				
01-- Direction				
O.	1,487.83			
S.	341.84			
R.	177.19	2,006.86	2,006.81	(-)0.05

As per the actual budget provision there is an excess of ₹177.14 lakh, however the department have augmented the provision by re-appropriation of ₹177.19 lakh which was not anticipated correctly resulting to excess of ₹0.05 lakh.

Reasons for excess have not been intimated (July 2025).

GRANT NO. 57- HOUSING LOANS
(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2075 – Miscellaneous General Services				
Voted:				
Original	1			
Supplementary	...	1	...	(-)1
Amount surrendered during the year (March 2025)				1

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

Voted:

Original	21,52			
Supplementary	...	21,52	...	(-) 21,52
Amount surrendered during the year (March 2025)				21,52

Capital**Notes and Comments**

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

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

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
3054 - Roads and Bridges				
Original	4,28,03,73			
Supplementary	29,77,74	4,57,81,47	4,50,87,82	(-) 6,93,65
Amount surrendered during the year (March 2025)				1,12,64

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

Original	3,12,03,00			
Supplementary	9,24,59,19	12,36,62,19	8,82,65,75	(-) 3,53,96,44
Amount surrendered during the year (March 2025)				2,38,04,17

Revenue**Notes and Comments**

58.1.1 In view of savings of ₹693.65 lakh, surrender of ₹112.64 lakh was inadequate which led to final savings of ₹581.01 lakh.

GRANT NO. 58- ROADS AND BRIDGES-Contd.

(All Voted)

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

(i) 3054 – Roads & Bridges

01 – National Highways

001 – Direction and Administration

01 – National Highways Establishment

O. 3,652.54

S. 197.06

R. (-) 9.87

3,839.73

3,766.09

(-) 73.64

As per the actual budget provision there is a savings of ₹83.51 lakh, however the department have decreased the provision by re-appropriation of ₹9.87 lakh which was not anticipated correctly resulting to a savings of ₹73.64 lakh.

(ii) 3054 – Roads & Bridges

03 – State Highways

103 – Maintenance and Repairs

01 – Work Charge Establishment

O. 2,082.63

S. ...

R. (-)485.72

1,596.91

1,589.49

(-) 7.42

As per the actual budget provision there is a savings of ₹493.14 lakh, however the department have decreased the provision by re-appropriation of ₹485.72 lakh which was not anticipated correctly resulting to a savings of ₹7.42 lakh.

(iii) 3054 – Roads & Bridges

04 – District and Other Roads

105 – Maintenance and Repairs

01 – Maintenance

O. 3,000.00

S. 2,780.68

R. 388.83

6,169.51

5,300.24

(-) 869.27

As per the actual budget provision there is a savings of ₹480.44 lakh, however the department have augmented the provision by re-appropriation of ₹388.83 lakh which was not anticipated correctly resulting to a savings of ₹869.27 lakh.

GRANT NO. 58- ROADS AND BRIDGES-Contd.

(All Voted)

Serial number	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(iv)	3054 – Roads & Bridges			
	80 – General			
	001 – Direction and Administration			
	01 – Direction			
	O.	4,200.21		
	S.	...		
	R.	(-)812.83	3,387.38	3,758.62
				(+) 371.24

As per the actual budget provision there is a savings of ₹441.59 lakh, however the department have decreased the provision by re-appropriation of ₹812.83 lakh which was not anticipated correctly resulting to an un-actual excess of ₹371.24 lakh.

58.1.3 Savings mentioned above was counter balanced by excess under:

(i)	3054 – Roads & Bridges			
	80 – General			
	001 – Direction and Administration			
	04 – Execution			
	O.	28,100.05		
	S.	...		
	R.	740.71	28,840.76	28,838.84
				(-)1.92

As per the actual budget provision there is an excess of ₹738.79 lakh, however the department have augmented the provision by re-appropriation of ₹740.71 lakh which was not anticipated correctly resulting to a final savings of ₹1.92 lakh.

58.1.4 Finance Department vide letter No.FIN/BUD/2-58/2024-25(S) dated 31 March 2025, stated that the overall savings was under salaries due to non completion of verification process.

Capital**Notes and Comments**

58.1.5 In view of savings of ₹35,396.44 lakh, surrender of ₹23,804.17 lakh was inadequate which led to final a savings of ₹11,592.27 lakh.

58.1.6 Savings occurred under:

GRANT NO. 58- ROADS AND BRIDGES-Contd.

(All Voted)

Serial Head number	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 5054 – Capital Outlay on Roads & Bridges			
04 – District & Other Roads			
337 – Road Works			
02 – Major District Roads			
O.	5,000.00		
S.	25,187.92		
R.	(-) 1,551.91	28,636.01	25,995.46
			(-) 2,640.55

As per the actual budget provision there is a savings of ₹4,192.46 lakh, however the department have decreased the provision by re-appropriation of ₹1,551.91 lakh which was not anticipated correctly resulting to a savings of ₹2,640.55 lakh.

(ii) 5054 – Capital Outlay on Roads & Bridges

04 – District & Other Roads			
337 – Road Works			
04 – Special Central Assistance			
O.	...		
S.	49,819.00		
R.	2,019.00	51,838.00	44,415.39
			(-) 7,422.61

As per the actual budget provision there is a savings of ₹5,403.61 lakh, however the department have augmented the provision by re-appropriation of ₹2,019.00 lakh which was not anticipated correctly resulting to a savings of ₹7,422.61 lakh.

GRANT NO. 58- ROADS AND BRIDGES-Contd.

(All Voted)

Serial number	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(iii)	5054 – Capital Outlay on Roads & Bridges			
	05 – Roads			
	337 – Road Works			
	01 – Central Road and infrastructure Fund			
	O.	3,003.00		
	S.	3,139.00		
	R.	(-),1,512.00	4,630.00	3,072.69
				(-),1,557.31

As per the actual budget provision there is a savings of ₹3,069.31 lakh, however the department have decreased the provision by re-appropriation of ₹1512.00 lakh which was not anticipated correctly resulting to a savings of ₹1,557.31 lakh.

58.1.7 Finance Department vide letter No.FIN/BUD/2-58/2024-25(S) dated 31 March 2025 stated that the overall savings was due to non receipt of fund from the Ministry.

58.1.8 Savings mentioned above was counter balanced by excess under :

(i) 5054 – Capital Outlay on Roads & Bridges

	01 – Roads Works			
	337 – Road Works			
	01 –National Highways			
	O.	...		
	S	...		
	R.	591.28	591.28	534.71
				(-) 56.57

Department have incurred expenditure without budget provision and moreover the department have augmented the provision by re-appropriation of ₹591.28 lakh which indicates that the controlling officer has no control mechanism towards the overall budgeting system and financial management.

(ii) 5054 – Capital Outlay on Roads & Bridges

	01 – National Highways			
	337 – Road Works			
	01 – National Highways			
	O.	...		
	S.	...		
	R.	...	....	84.77
				(+) 84.77

Department have incurred expenditure without budget provision which indicates that the controlling officer has not taken necessary steps for additional fund.

Reasons for excess have not been intimated (July 2025).

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

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

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

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

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

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

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

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

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

GRANT NO. 59- WATER RESOURCES
(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2401 – Crop Husbandry				
2702 - Minor Irrigation				
Voted:				
Original	45,11,38			
Supplementary	...	45,11,38	40,32,18	(-) 4,79,20
Amount surrendered during the year (March 2025)				4,29,49

Capital

Major Head:

4059 - Capital Outlay on Public Works

4552 - Capital Outlay on North Eastern Areas

4702 - Capital Outlay on Minor Irrigation

Voted:

Original	2,81,53,56			
Supplementary	...	2,81,53,56	54,46,87	(-)2,27,06,69
Amount surrendered during the year (March 2025)				2,27,06,68

Revenue

Notes and Comments:

59.1.1 In view of savings of ₹479.20 lakh, surrender of ₹429.49 lakh was inadequate which led to final savings of ₹49.71 lakh.

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

Serial Head number		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
59.1.2 Savings occurred under:				
(i) 2702 – Minor Irrigation				
	02 –Ground Water			
	005 – Investigation			
	01 – Ground Water Development			
	O. 614.39			
	S. ...			
	R. (-) 97.50	516.89	516.67	(-) 0.22

As per the actual budget provision there is a savings of ₹97.72 lakh, however the department have decreased the provision by re-appropriation of ₹97.50 lakh which was not anticipated correctly resulting to a savings of ₹0.22.

(ii) 2702 – Minor Irrigation

	80 - General			
	001 - Direction and Administration			
	01 – Direction			
	O. 1,341.62			
	S. ...			
	R. (-) 12.44	1,329.18	1,328.81	(-) 0.37

As per the actual budget provision there is a savings of ₹12.81 lakh, however the department have decreased the provision by re-appropriation of ₹12.44 lakh which was not anticipated correctly resulting to a savings of ₹0.37 lakh.

GRANT NO. 59- WATER RESOURCES-Concl'd.

(All Voted)

Serial Head number	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(iii) 2702 – Minor Irrigation			
80 – General			
001 – Direction and Administration			
02 – Establishment Charges			
O. 2,256.77			
S. ...			
R. (-) 259.20	1,997.57	1,997.28	(-)0.29

As per the actual budget provision there is a savings of ₹259.49 lakh, however the department have decreased the provision by re-appropriation of ₹259.20 lakh which was not anticipated correctly resulting to a savings of ₹0.29 lakh.

(iv) 2702 – Minor Irrigation

80 - General			
001 - Direction and Administration			
01 – Direction			
03 – Pradhan Mantri Krishi Sinchai Yojana-irrigation Census			
O. 1,98.60			
S. ...			
R. (-) 65.35	133.25	84.42	(-) 48.83

As per the actual budget provision there is a savings of ₹114.08 lakh, however the department have decreased the provision by re-appropriation of ₹65.35 lakh which was not anticipated correctly resulting to savings of ₹48.83 lakh.

59.1.3 Finance Department Vide letter No FIN/BUD/2-59/2024-25 (S) dated 31 March 2025 stated that the overall savings was under salaries and non receipt of funds from the Sponsoring Authority.

Capital**Notes and Comments:**

59.1.4 Finance Department Vide letter No FIN/BUD/2-59/2024-25 (S) dated 31 March 2025 stated that the savings of ₹22,706.69 lakh was due non receipt of funds from the Sponsoring Authority.

GRANT NO. 60- WATER SUPPLY

(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2215 - Water Supply and Sanitation				
Original	1,18,12,45			
Supplementary	16,84,01	1,34,96,46	1,34,81,36	(-) 15,10
Amount surrendered during the year (March 2024)				15,10

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

Original	63,10,35			
Supplementary	18,22,01	81,32,36	52,11,82	(-) 29,20,54
Amount surrendered during the year (March 2024)				29,20,54

Revenue**Notes and Comments:**

60.1.1 Finance Department vide letter No.FIN/BUD/2-60/2024-25(S) dated 31 March 2025 stated that the overall savings was under salaries.

Capital**Notes and Comments:**

60.1.2 Finance Department vide letter No.FIN/BUD/2-60/2024-25(S) dated 31 March 2025 stated that the overall savings was due to less receipt of fund from Sponsoring Authority.

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

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Capital				
Major Head:				
4575 – Capital Outlay on Other Special Areas Programmes				
Voted:				
Original	12,00,00			
Supplementary	...	12,00,00	12,00,00	...
Amount surrendered during the year (March 2025)				...

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

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2059 - Public Works				
Voted:				
Original	10,19,43			
Supplementary	2,72,05	12,91,48	12,49,33	(-) 42,15
Amount surrendered during the year (March 2024)				42,15
Capital				
Major Head:				
4059 - Capital Outlay on Public Works				
4216 - Capital Outlay on Housing				
Voted:				
Original	18,16,17			
Supplementary	33,09,65	51,25,82	43,51,82	(-)7,74,00
Amount surrendered during the year (March 2024)				24,00

Revenue**Notes and Comments**

62.1.1 Finance Department vide letter No.FIN/BUD/2-62/2024-25(S) dated 31 March 2025 stated that the savings was under salaries and wages of work charged employees.

GRANT NO. 62- CIVIL ADMINISTRATION WORKS- Concl'd.

(All Voted)

Serial Head number	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
Capital			
Notes and Comments			
62.1.2	In view of savings of ₹774.00 lakh, surrender of ₹24.00 lakh was inadequate which led to a final savings of ₹750.00 lakh.		
62.1.3	Savings occurred under :		
(i) 4216 – Capital Outlay on Housing			
01 – Government Residential Buildings			
106 – General Pool Accommodation			
01 – Works			
O.	1,499.36		
S.	60.88		
R.	...	1,560.24	810.24
			(-) 750.00

Finance Department vide letter No.FIN/BUD/2-62/2024-25(S) dated 31 March 2025 stated that the overall savings was due to non-utilisation of fund as per actual requirement.

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

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
3425 - Other Scientific Research				
Voted:				
Original	4,57,61			
Supplementary	...	4,57,61	4,54,33	(-) 3,28
Amount surrendered during the year (March 2025)				3,23

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

Original	1,54,79			
Supplementary	...	1,54,79	1,54,79	...
Amount surrendered during the year (March 2025)				...

Revenue**Notes and Comments:**

63.1.1 Finance Department vide letter No.FIN/BUD/2-63/2024-25(S) dated 31 March 2025 stated that the savings was under salaries and wages.

GRANT NO. 64- HOUSING

(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2059 - Public Works				
2216 - Housing				
Original	1,79,63,76			
Supplementary	32,96,31	2,12,60,07	1,96,05,85	(-) 16,54,22
Amount surrendered during the year (March 2025)				22,48,68
Capital				
Major Head:				
4059 - Capital Outlay on Public Works				
4216 - Capital Outlay on Housing				
Original	25,15,70			
Supplementary	17,42,00	42,57,70	69,73,51	(+) 27,15,81
Amount surrendered during the year (March 2025)				...

Revenue**Notes and Comments:**

64.1.1 In view of savings ₹1,654.22 lakh, surrender of ₹2,248.68 lakh was not anticipated correctly resulting to an un-actual excess of ₹594.46 lakh which indicates casual approach of the controlling officer towards the overall budgeting system.

64.1.2 Savings occurred under

GRANT NO. 64- HOUSING-Contd.

Serial Head number	(All Voted)		Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
	Total Grant			
(i) 2059 – Public Works				
80 – General				
001 – Direction and Administration				
01 –Direction (Housing)				
O.	1,588.31			
S.	564.49			
R.	(-) 1,147.78	1,005.02	1,366.54	(+) 361.52

As per the actual budget provision there is a savings of ₹786.26 lakh, however the department have decreased the provision by re-appropriation of ₹1,147.78 lakh which was not anticipated correctly resulting to an un-actual excess of ₹361.52 lakh.

(ii) 2059 – Public Works

80 – General

001 – Direction and Administration

02 –Execution

O. 13,485.03

S. 1,094.86

R. (-)554.54 14,025.35 14,163.34 (+) 137.99

As per the actual budget provision there is a savings of ₹416.55 lakh, however the department have decreased the provision by re-appropriation of ₹554.54 lakh which was not anticipated correctly resulting to an un-actual excess of ₹137.99 lakh.

GRANT NO. 64- HOUSING-Contd.

Serial Head number	(All Voted)		Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
	Total Grant			
(iii) 2059 – Public Works				
80 – General				
001 – Direction and Administration				
03 – Chief Architect				
O.	654.65			
S.	1.62			
R.	(-)8.09	648.18	652.37	(+) 4.19

As per the actual budget provision there is a savings of ₹3.90 lakh, however the department have decreased the provision by re-appropriation of ₹8.09 lakh which was not anticipated correctly resulting to an un-actual excess of ₹4.19 lakh.

(iv) 2216 – Housing

05 – General Pool Accommodation

001 – Direction and Administration

01 –Execution- Estate

O. 1,393.77

S. 504.03

R. (-) 455.71 1,442.09 1,575.47 (+) 133.38

As per the actual budget provision there is a savings of ₹322.33 lakh, however the department have decreased the provision by re-appropriation of ₹455.71 lakh which was not anticipated correctly resulting to an un-actual excess of ₹133.38 lakh.

(v) 2059 – Public Works

80 – General

001 – Direction and Administration

04 –State Quality Control Board

O. 42.00

S. ...

R. ... 42.00 40.00 (-) 2.00

Reasons for savings have not been intimated (July 2025).

GRANT NO. 64- HOUSING-Concl.

(All Voted)

Serial Head number		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(ii) 4059 – Capital Outlay on Public Works				
80 – General				
051 – Construction				
01 –Construction				
O.	1,203.35			
S.	...			
R.	178.01	1,381.36	2064.36	(+) 683.00

As per the actual budget provision there is an excess of ₹861.01 lakh, however the department have augmented the provision by re-appropriation of ₹178.01 lakh which was not anticipated correctly resulting to an excess of ₹683.00 lakh indicating casual approach of the department towards the overall budgeting system and financial management.

(iii) 4216 – Capital Outlay on Housing

 01 – Government Residential Buildings
 106 – General Pool Accommodation
 01 –Works

O.	1,312.35			
S.	1,742.00			
R.	(-) 178.01	2,876.34	4,873.08	(+) 1,996.74

As per the actual budget provision there is an excess of ₹1,818.73 lakh, however the department have decreased the provision by re-appropriation of ₹178.01 lakh which was not anticipated correctly resulting to an excess of ₹1,996.74 lakh indicating casual approach of the department towards the overall budgeting system and financial management.

Reasons for excess have not been intimated (July 2025).

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

(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2202 - General Education				
Original	92,28,45			
Supplementary	...	92,28,45	65,27,84	(-) 27,00,61
Amount surrendered during the year (March 2025)				44,35,75

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

Original	29,12,50			
Supplementary	15,95,58	45,08,08	20,31,06	(-) 24,77,02
Amount surrendered during the year (March 2025)				24,77,02

Revenue**Notes and Comments:**

65.1.1 In view of savings of ₹2,700.61 lakh, surrender of ₹4,435.75 lakh was not anticipated correctly which resulted to an un-actual excess of ₹1,735.14 lakh indicating that the controlling officer has no control mechanism towards the overall budgeting system and financial management.

65.1.2 Savings occurred under :

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

(All Voted)

Serial Head number	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 2202 – General Education			
01 – Elementary Education			
113 – Samagra Shiksha			
01 – Samagra Shiksha – Teacher’s Education General			
O.	8,100.84		
S.	...		
R.	(-)4,488.56	3,612.28	5,249.15 (+) 1,636.87

As per the actual budget provision there is a saving of ₹2,851.69 lakh, however the department have decreased the provision by re-appropriation which was not anticipated correctly resulting to an un-actual excess of ₹1,636.87 lakh.

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

(i) 2202 – General Education				
02 – Secondary Education				
004 – Research and Training				
01 – State Council of Educational Research and Training				
O.	1,035.61			
S.	...			
R.	52.81	1,088.42	1186.69 (+) 98.27	

As per the actual budget provision there is an excess of ₹151.08 lakh, however, the department have augmented the provision by re-appropriation of ₹52.81 lakh which was not anticipated correctly resulting to an un-actual excess of ₹98.27 lakh.

65.1.4 Finance Department vide letter No.FIN/BUD/2-65/2024-25(S) dated 31 March 2025 stated that the overall savings was due to less receipt of fund from the Sponsoring Ministry.

Capital

Notes and Comments:

65.1.5 Finance Department vide letter No.FIN/BUD/2-65/2024-25(S) dated 31 March 2025 stated that the overall savings ₹ 2,477.02 lakh was due to non receipt of fund from the Sponsoring Ministry under Special Assistance to State.

GRANT NO. 66- SERICULTURE
(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head				
2851- Village and Small Industries				
Original	25,51,04			
Supplementary	28,72	25,79,76	25,56,55	(-) 23,21
Amount surrendered during the year (March 2025)				22,89

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

Original	40,00			
Supplementary	...	40,00	40,00	...
Amount surrendered during the year (March 2025)				...

Revenue**Notes and Comments:**

66.1.1 Finance Department vide letter No.FIN/BUD/2-66/2024-25(S) dated 31 March 2025 stated that the overall savings was under salaries and non-receipt of fund under CSS.

GRANT NO. 67- HOME GUARDS

(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2070 - Other Administrative Services				
2245 - Relief on Account of National Calamities				
Original	38,62,15			
Supplementary	10,95,29	49,57,44	48,24,83	(-) 1,32,61
Amount surrendered during the year (March 2025)				1,34,23

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

Original	3,30,00			
Supplementary	...	3,30,00	3,30,00	...
Amount surrendered during the year(March 2025)				...

Revenue**Notes and Comments:**

67.1.1 In view of savings of ₹132.61 lakh, surrender of ₹134.23 lakh was not anticipated correctly resulting to an un-actual excess of ₹1.62 lakh which indicates casual approach of the controlling officer towards the overall budgeting system and financial management.

GRANT NO. 67- HOME GUARDS-Concl.

(All Voted)

67.1.2 Excess occurred under:

Serial number	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 2070 – Other Administrative Service				
107 –Home Guards				
01 – Home Guards				
	O.	1,858.70		
	S.	1,095.29		
	R.	(-)10.62	2,943.37	2,955.80
				(+)12.43

As per actual budget provision there is an excess of ₹1.81 lakh, however, the department have decreased the provision by ₹10.62 lakh which was not anticipated correctly resulting to an un-actual excess of ₹12.43 lakh.

67.1.3 Excess mentioned above was partly counter balanced by savings under :

(i) 2070 – Other Administrative Service				
107 –Home Guards				
03 – Home Guards Personnel				
	O.	1,923.05		
	S.	...		
	R.	(-)123.61	1,799.44	1,788.64
				(-)10.80

As per actual budget provision there is a savings of ₹134.41 lakh, however the department have decreased the provision by ₹123.61 lakh which was not anticipated correctly resulting to a savings of ₹10.80 lakh.

67.1.4 Finance Department vide letter No.FIN/BUD/2-67/2024-25(S) dated 31 March 2025 stated that the overall savings was under salaries due to non drawal of pay & allowances of newly recruited officers for wanting PIMS code and leave encashment of retired officials.

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

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2055 - Police				
Original	24,80,91			
Supplementary	3,03,96	27,84,87	27,31,88	(-) 52,99
Amount surrendered during the year (March 2025)				52,98

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

Original	9,36,11			
Supplementary	1,44,21,18	1,53,57,29	1,33,06,70	(-) 20,50,59
Amount surrendered during the year (March 2025)				20,51,12

Revenue**Notes and Comments:**

68.1.1 Finance Department vide letter No.FIN/BUD/2-68/2024-25(S) dated 31 March 2025 stated that the overall savings was under salaries.

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

Serial number	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
Capital				
Notes and Comments:				
68.1.2	In view of savings ₹2,050.59 lakh, surrender of ₹2,051.12 lakh was not anticipated correctly which resulted to an un-actual excess of ₹0.53 lakh.			
68.1.3	Excess occurred under :			
(i)	4055 – Capital Outlay on Police			
	211 – Police Housing			
	01 – Office Buildings			
	O.	936.11		
	S.	279.07		
	R.	...	1,215.18	1,215.71 (+) 0.53

Finance Department vide letter No.FIN/BUD/2-68/2024-25(S) dated 31 March 2025 stated that the overall savings was due to less release of fund under Special Assistance to States for Capital Investment.

GRANT NO. 69- FIRE AND EMERGENCY SERVICES

(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2070 - Other Administrative Service				
Original	47,75,56			
Supplementary	43,16	48,18,72	47,75,56	(-) 43,16
Amount surrendered during the year (March 2024)				43,16

Capital**Major Head:****4059 - Capital Outlay on Public works****4250- Capital Outlay on Other Social services****4552 - Capital Outlay on North Eastern Areas**

Original	10,73,90			
Supplementary	33,03,90	43,77,80	29,35,80	(-)14,42,00
Amount surrendered during the year (March 2025)				14,42,00

Revenue**Notes and Comments:**

69.1.1 Finance Department vide letter No.FIN/BUD/2-69/2024-25(S) dated 31 March 2024 stated that the overall savings was under salaries due to non-drawal of leave encashment, medical advance *etc.*

Capital**Notes and Comments:**

69.1.2 Finance Department vide letter No.FIN/BUD/2-69/2024-25(S) dated 31 March 2025 stated that the overall savings was due to non receipt of 15th F.C grant from GoI.

GRANT NO. 70- HORTICULTURE
(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2401 - Crop Husbandry				
2415 - Agricultural Research and Education				
2552 - North Eastern Areas				
Original	59,18,70			
Supplementary	24,27,39	83,46,09	72,86,05	(-) 10,60,04
Amount surrendered during the year (March 2025)				10,59,86
Capital				
Major Head:				
4401 - Capital Outlay on Crop Husbandry				
Original	3,00,00			
Supplementary	1,27,79	4,27,79	4,11,93	(-) 15,86
Amount surrendered during the year (March 2025)				15,86

Revenue**Notes and Comments:**

70.1.1 Finance Department vide letter No.FIN/BUD/2-70/2024-25(S) dated 31 March 2025 stated that the overall savings was due to non sanction from GoI as per actual requirements.

Capital**Notes and Comments:**

70.1.2 Finance department vide letter No.FIN/BUD/2-70/2024-25(S) dated 31 March 2025 stated that the overall savings was due to revised development outlays.

GRANT No. 71- PARLIAMENTARY AFFAIRS
(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2052 – Secretariat General Services				
Original	2,64,00			
Supplementary	...	2,64,00	2,64,00	...
Amount surrendered during the year (March 2025)				...

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

Serial number	Head	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 – Coffee Plantation			
	O. 350.00			
	S ...			
	R. 271.97	621.97	521.97	(-) 100.00

As per actual budget provision there is an excess of ₹171.97 lakh, however the department have augmented the provision by re-appropriation of ₹271.97 lakh which was not anticipated correctly resulting to a savings of ₹100.00 lakh.

72.1.3 Finance Department vide letter No.FIN/BUD/2-72/2024-25(S) dated 31 March 2025 stated that the overall savings was due to non receipt of fund from GoI.

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

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2515 - Other Rural Development Programmes				
Original	6,83,63			
Supplementary	49,18	7,32,81	7,29,80	(-) 3,01
Amount surrendered during the year (March 2025)				3,01

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

Original	2,30,00			
Supplementary	....	2,30,00	2,83,33	(+)53,33
Amount surrendered during the year (March 2025)				...

Revenue**Notes and Comments:**

73.1.1 Finance Department vide letter No.FIN/BUD/2-73/2024-25(S) dated 31 March 2025 stated that the savings of ₹3.01 lakh was due to austerity measures.

Capital**Notes and Comments:**

73.1.2 The expenditure exceeded the grant by ₹53.33 lakh. Excess requires regularisation.

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

Serial Head number	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
73.1.3 Excess occurred under :			
(i) 4059 – Capital Outlay on Public Works			
01 – Office Buildings			
051 – Construction			
01 – Construction			
O.	230.00		
S	...		
R.	...	230.00	283.33
			(+) 53.33

As per actual budget provision, the department have not taken necessary initiative for additional fund or regularization of expenditure which indicates casual approach towards the overall budgeting system and financial management.

Reasons for excess have not been intimated (July 2025).

GRANT NO. 74– MECHANICAL ENGINEERING

(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2059 - Public Works				
Original	58,65,89			
Supplementary	...	58,65,89	56,16,14	(-) 2,49,75
Amount surrendered during the year (March 2025)				2,49,79

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

Original	1,00,00			
Supplementary	88,57	1,88,57	1,88,57	...
Amount surrendered during the year (March 2025)				...

Revenue**Notes and Comments:**

74.1.1 Finance Department vide letter No.FIN/BUD/2-74/2024-25(S) dated 31 March 2025 stated that the overall savings was due non-drawal of arrears/leave encashment and pay of work charged employees.

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

		Total Appropriation	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2048 - Appropriation for reduction or avoidance of Debt				
2049 - Interest Payment				
Original	13,68,85,03			
Supplementary	...	13,68,85,03	12,73,42,01	(-) 95,43,02
Amount surrendered during the year (March 2025)				92,21,85

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

Original	42,43,01,90			
Supplementary	...	42,43,01,90	45,94,96,24	(+) 3,51,94,34
Amount surrendered during the year (March 2025)				...

Revenue**Notes and Comments:**

75.1.1 In view savings of ₹9,543.02 lakh, surrender of ₹9,221.85 lakh was inadequate which led to a final savings of ₹321.17 lakh.

75.1.2 Savings occurred under :

GRANT NO. 75- SERVICING OF DEBT-Concl'd.

(All Charged)

Serial number	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i)	2049 – Interest Payment			
	01 – Interest on Internal Debt			
	115 – Interest on Ways and Means Advances from Reserve Bank of India			
	01 – Waste and Means Advances from RBI			
	O. 1,500.00			
	S. ---			
	R. (-) 988.05	511.95	190.78	(-) 321.17

As per actual budget provision there is a savings of ₹1,309.23 lakh, however the department have decreased the provision by re-appropriation of ₹988.05 lakh which was not anticipated correctly resulting to a savings of ₹321.17 lakh which indicates that the controlling officer has no control mechanism towards the overall budgeting system and financial management.

75.1.3 Finance Department vide letter No.FIN/BUD/2-75/2024-25(S) dated 31 March 2025 stated that the overall savings was due to incorrect assessment as per actual requirement of fund.

Capital**Notes and Comments:**

75.1.4 The expenditure exceeds the grant by ₹35,194.34 lakh. Excess requires regularisation.

75.1.5 Excess occurred under:

(i) 6003 – Internal Debt of the State Government

110– Ways and Means Advances from the Reserve Bank of India

01 – Normal Ways and Means Advances

O. 350,000.00

S. ...

R. 2,139.66 352,139.66 387,334.00 (+) 35,194.34

As per actual budget provision there is an excess of ₹37,334.00 lakh however the department have augmented the provision by re-appropriation of ₹2,139.66 lakh which was not anticipated correctly resulting to an excess of ₹35,194.34 lakh which indicates that the controlling officer has no control mechanism towards the overall budgeting system and financial management.

Reasons for excess have not been intimated (July 2025).

GRANT NO. 76- WOMEN WELFARE
(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2235 - Social Security and Welfare				
Original	13,49,58			
Supplementary	54,70	14,04,28	13,90,68	(-) 13,60
Amount surrendered during the year (March 2025)				13,60
Capital				
Major Head:				
4235 - Capital Outlay on Social Security and Welfare				
Original	...			
Supplementary	1,45,00,00	1,45,00,00	95,70,00	(-)49,30,00
Amount surrendered during the year (March 2025)				49,30,00

Revenue**Notes and Comments:**

76.1.1 Finance Department vide letter No.FIN/BUD/2-76/2024-25(S) dated 31 March 2025 stated that the overall savings was due to non drawal of salaries in respect of newly recruited employees.

Capital**Notes and Comments:**

76.1.2 Finance Department vide letter No.FIN/BUD/2-76/2024-25(S) dated 31 March 2025 stated that the overall savings was due to non receipt of Special Central Assistance Fund from GoI.

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

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head				
2575 - Other Special Areas Programmes				
Original	20,76,41			
Supplementary	5,00	20,81,41	20,80,82	(-) 0,59
Amount surrendered during the year (March 2025)				0,58

Capital**Major Head****4059 - Capital Outlay on Public Works****4575 - Capital Outlay on other Special Areas Programmes**

Original	10,00,00			
Supplementary	3,81,96	13,81,96	13,82,56	(+) 0,60
Amount surrendered during the year (March 2025)				...

Revenue**Notes and Comments:**

77.1.1 Finance Department vide letter No.FIN/BUD/2-77/2024-25(S) dated 31 March 2025, stated that the savings was under salaries.

Capital**Notes and Comments:**

77.1.2 The expenditure exceeded the grant by ₹ 0.60 lakh. Excess requires regularization.

77.1.3 Finance Department vide letter No.BUD/4-6/AG/2020-21 dated 7 July 2025 stated the excess amount was released to the department however the same could not be incorporated inadvertently in RE 2024-25.

GRANT NO. 78- TECHNICAL EDUCATION
(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2203- Technical Education				
Original	33,19,43			
Supplementary	15,61,63	48,81,06	47,68,36	(-) 1,12,70
Amount surrendered during the year (March 2025)				1,12,50

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

Original	2,62,00			
Supplementary	3,01,86	5,63,86	5,63,86	...
Amount surrendered during the year (March 2025)				...

Revenue**Notes and Comments:**

78.1.1 Finance Department vide letter No.FIN/BUD/2-78/2024-25(S) dated 31 March 2025 stated that the overall savings was due to non-release of leave encashment and salary of newly recruited officers from NPSC.

GRANT NO. 79- BORDER AFFAIRS

(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2053 - District Administration				
Original	3,02,24			
Supplementary	...	3,02,24	2,81,42	(-) 20,82
Amount surrendered during the year (March 2025)				20,76
Capital				
Major Head:				
4059 - Capital Outlay on Public Works				
4216 - Capital Outlay on Housing				
5054 - Capital Outlay on Roads and Bridges				
Original	3,00,00			
Supplementary	...	3,00,00	3,00,00	...
Amount surrendered during the year				...

Revenue**Notes and Comments:**

79.1.1 Finance Department vide letter No.FIN/BUD/2-79/2024-25(S) dated 31 March 2025 stated that the overall savings was under salaries due to non payment of leave encashment & DA arrears.

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

		Total Appropriation	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head				
2251 – Secretariat Social Services				
Charged:				
<i>Original</i>	<i>3,63,14</i>			
<i>Supplementary</i>	<i>...</i>	<i>3,63,14</i>	<i>3,18,96</i>	<i>(-) 44,18</i>
<i>Amount surrendered during the year (March 2025)</i>				<i>44,18</i>

Revenue

Notes and Comments:

80.1.1 Finance Department vide letter No.FIN/BUD/2-80/2024-25(S) dated 31 March 2025 stated that the savings of ₹44.18 lakh was under salaries due to vacant post after retirement of CIC (Chief Information Commissioner).

GRANT NO. 81- INFORMATION TECHNOLOGY AND COMMUNICATION

		(All Voted)		
		Total	Actual	Excess (+)
		Grant	Expenditure	Savings (-)
			(₹ in thousand)	
Revenue				
Major Head:				
3425 - Other Scientific Research				
Original	8,07,48			
Supplementary	81,41	8,88,89	8,87,48	(-) 1,41
Amount surrendered during the year (March 2025)				1,41
Capital				
Major Head:				
4059 - Capital Outlay on Public Works				
5425 – Capital Outlay on Other Scientific and Environmental Research				
Original	1,56,00			
Supplementary	...	1,56,00	1,56,00	...
Amount surrendered during the year (March 2025)				...
Revenue				

Notes and Comments:

81.1.1 Finance Department vide letter No.FIN/BUD/2-81/2024-25(S) dated 31 March 2025 stated that the savings of ₹1.41 lakh was due to austerity measures.

GRANT NO. 82- NEW AND RENEWABLE ENERGY

(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2810 - Non-Conventional Sources of Energy				
Original	6,75,13			
Supplementary	...	6,75,13	5,95,41	(-) 79,72
Amount surrendered during the year (March 2025)				79,71

Capital**Major Head****4059 - Capital Outlay on Public Works****4552 - Capital Outlay on North Eastern Areas****4801 - Capital Outlay on Power Projects****4810 - Capital Outlay on Non-Conventional Sources of Energy**

Original	2,30,00			
Supplementary	39,91,60	42,21,60	62,21,60	(+)20,00,00
Amount surrendered during the year				...

Revenue**Notes and Comments:**

82.1.1 Finance Department vide letter No.FIN/BUD/2-12/2024-25(S) dated 31 March 2025 stated that the overall savings was under salaries attributed to retirements and absence of new appointments.

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

Serial Head number	(All Voted)		Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
	Total Grant			
Capital				
Notes and Comments:				
82.1.2 The expenditure exceeded the grant by ₹2,000.00 lakh. Excess requires regularization.				
82.1.3 Excess occurred under:				
(i) 4810 – Capital Outlay on Non-Conventional Source of Energy				
101 – Bio-energy				
02 – Solar Power Projects				
O.	200.00			
S.	...			
R.	...	200.00	3,558.55	(+) 3,358.55

Reasons for excess have not been intimated (July 2025).

82.1.4 Excess mentioned above was counter balanced by savings under:

(i) 4810 – Capital Outlay on Non-Conventional Sources of Energy

101 – Bio-energy

01 – Bio-Gas Projects

O. 30.00

S. ...

R. ... 30.00 10.60 (-) 19.40

Reasons for savings have not been intimated (July 2025).

(ii) 4810 – Capital Outlay on Non-Conventional Source of Energy

101 – Bio-energy

03 – Special Central Assistance

O. ...

S. 3,991.60

R. ... 3,991.60 2,652.45 (-) 1,339.15

Reasons for savings have not been intimated (July 2025).

82.1.5 Finance Department vide letter No.BUD/4-6/AG/2020-21 dated 25 June 2025 has allowed to incur expenditure over the budgeted amount of ₹2,000.00 lakh for the year 2024-25 as per order issued vide No.FIN/BUD/1-22/SNA/2023-24 dated 24 March 2025.

APPENDIX-I

Statement showing grant wise details of recoveries under departmental charges adjusted in reduction of expenditure during the year 2024-25.

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

(₹ in thousand)

Number and Name of Grant	Budget Estimate		Actual		Actual compared with Estimate	
	Revenue	Capital	Revenue	Capital	More (+)	Less (-)
					Revenue	Capital
35 – Medical, Public Health and Family Welfare	34,50	...	(+) 34,50	...
58 – Roads & Bridges	55,20,57	30,72,69	(+) 55,20,57	(+) 30,72,69
64 – Housing	84,96	...	(+) 84,96	...
Total	56,40,03	30,72,69	(+)56,40,03	(+) 30,72,69

APPENDIX-II

Statement showing grant wise details of recoveries adjusted in reduction of expenditure during the year 2024-25.

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

(₹ in thousand)

Number and Name of Grant	Budget Estimate		Actual		Actual compared with Estimate	
	Revenue	Capital	Revenue	Capital	More (+)	Less (-)
					Revenue	Capital
04 – Administration of Justice	17,26	...	(+)17,26	...
05 – Election	20,09,20	...	(+)20,09,20	...
09 – Taxes on Vehicles	19	...	(+)19	...
11 – District Administration	1,74	...	(+)1,74	...
12 – Treasuries and Accounts Administration	25	...	(+)25	...
14 – Jails	22	...	(+)22	...
16 – State Guest House	72	...	(+)72	...
18 – Pensions and Other Retirement Benefits	17,38	...	(+)17,38	...
22 – Civil Supplies	4,66	...	(+) 4,66	...
26 – Civil Secretariat	6,58,58	...	(+)6,58,58	...
27 – Planning Machinery	53	...	(+)53	...
28 – Civil Police	78,87	...	(+)78,87	...
30 – Administrative Training Institute	43	...	(+)43	...
31 – School Education	65,90	...	(+)65,90	...
32 – Higher Education	6,50	...	(+)6,50	...
33 – Youth Resources & Sports	89	...	(+)89	...

APPENDIX-II-Concl'd.

Statement showing grant wise details of recoveries adjusted in reduction of expenditure during the year 2024-25.

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

(₹ in thousand)

Number and Name of Grant	Budget Estimate		Actual		Actual compared with Estimate	
	Revenue	Capital	Revenue	Capital	More (+)	Less (-)
					Revenue	Capital
34 – Art and Culture and Gazetteers	3,23	...	(+)3,23	...
35 – Medical, Public Health and Family Welfare	47,99	...	(+)47,99	...
36 – Urban Development	35	...	(+)35	...
38 – Information and Public Relations	40	...	(+)40	...
40 – Employment and Craftsmen Training	13,70	...	(+)13,70	...
43 – Social Security and Welfare	41	...	(+)41	...
45 – Co-operation	7,60	...	(+)7,60	...
46 – Statistics	30	...	(+)30	...
50 – Animal Husbandry and Dairy Development	69	...	(+)69	...
51 – Fisheries	2,61	...	(+)261	...
53 – Industries	60	...	(+)60	...
58 – Roads and Bridges	5,74	...	(+)5,74	...
59 – Water Resources	2,00	...	(+)2,00	...
67 – Home Guards	7	...	(+)7	...
77 – Development of Under Developed Areas	15	...	(+)15	...
Total	29,49,16	...	(+)29,49,16	...

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