



APPROPRIATION ACCOUNTS

2022-23



SUPREME AUDIT INSTITUTION OF INDIA

लोकहितार्थ सत्यनिष्ठा

Dedicated to Truth in Public Interest



GOVERNMENT OF NAGALAND

APPROPRIATION ACCOUNTS

2022-2023

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 2022-2023 presents the accounts of sums expended in the year ended 31 March 2023 compared with the sums specified in the schedules appended to the Appropriation Acts passed under Articles 204 and 205 of the Constitution of India.

In these Accounts

‘O’ stands for Original Grant or Appropriation,

‘S’ stands for Supplementary Grant or Appropriation,

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

Charged appropriations and expenditure are shown in *italics*.

NOTE:

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

SAVINGS

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

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

EXCESS

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

Original provision and Supplementary Grant are only taken for comments.

SUMMARY OF APPROPRIATION ACCOUNTS

SUMMARY OF APPROPRIATION ACCOUNTS

Number and Name of grant or appropriation		Amount of grant or appropriation		Expenditure		Savings		Excess	
		Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
(₹ in thousand)									
1. State Legislature	<i>Charged</i>	1,89,59	...	1,95,13	...	...	...	5,54 (554000)	...
	Voted	61,37,48	8,39,11	59,93,89	8,39,11	1,43,59	...	...	...
2. Head of State	<i>Charged</i>	9,26,12	...	8,94,59	...	31,53	...	...	...
	Voted	...	...	...	...	...	...	...	...
3. Council of Ministers	<i>Charged</i>	...	...	...	...	...	...	...	...
	Voted	13,73,24	...	13,70,32	...	2,92	...	...	...
4. Administration of Justice	<i>Charged</i>	13,08,10	...	12,58,64	...	49,46	...	...	...
	Voted	34,25,59	41,40,74	33,16,80	26,40,74	1,08,79	15,00,00	...	...
5. Election	<i>Charged</i>	...	...	...	...	...	...	...	...
	Voted	61,05,68	3,64,39	60,72,54	3,64,39	33,14	...	...	...
6. Land Revenue	<i>Charged</i>	...	...	...	...	...	...	...	...
	Voted	1,41,81	...	1,03,55	...	38,26	...	...	...
7. State Excise	<i>Charged</i>	...	...	...	...	...	...	...	...
	Voted	28,53,58	1,59,99	27,36,54	1,59,99	1,17,04	...	...	...
8. Sales Tax	<i>Charged</i>	...	...	...	...	...	...	...	...
	Voted	21,14,54	2,00,00	20,82,61	2,00,00	31,93	...	...	...
9. Taxes on Vehicles	<i>Charged</i>	...	...	...	...	...	...	...	...
	Voted	16,18,33	2,00,00	15,60,89	2,00,00	57,44	...	...	...
10. Public Service commission	<i>Charged</i>	9,26,15	...	9,13,16	...	12,99	...	...	...
	Voted	...	...	...	...	...	...	...	...
11. District Administration	<i>Charged</i>	...	...	...	...	...	...	...	...
	Voted	2,00,30,45	...	1,83,81,94	...	16,48,51	...	...	...
12. Treasuries and Accounts Administration	<i>Charged</i>	...	...	...	...	...	...	...	...
	Voted	65,73,71	2,12,27	40,00,10	2,12,27	25,73,61	...	...	...

SUMMARY OF APPROPRIATION ACCOUNTS

Number and Name of grant or appropriation		Amount of grant or appropriation		Expenditure		Savings		Excess	
		Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
(₹ in thousand)									
13. Village Guards	<i>Charged</i>	...	...	...	...	...	...	...	...
	Voted	52,12,20	1,50,00	51,33,22	1,50,00	78,98	...	...	...
14. Jails	<i>Charged</i>	...	...	...	...	...	...	...	...
	Voted	73,27,37	4,99,81	71,24,68	4,99,81	2,02,69	...	...	...
15. Lokayukta	<i>Charged</i>	11,33,71	...	10,92,45	...	41,26	...	...	...
	Voted	...	...	...	...	...	...	...	...
16. State Guest Houses	<i>Charged</i>	...	...	...	...	...	...	...	...
	Voted	26,01,05	2,31,20	25,13,38	2,31,20	87,67	...	...	...
17. State Lotteries	<i>Charged</i>	...	...	...	...	...	...	...	...
	Voted	3,71,75	...	3,46,24	...	25,51	...	...	...
18. Pensions and other Retirement Benefits	<i>Charged</i>	...	...	...	...	...	...	...	...
	Voted	26,58,76,47	...	28,19,19,73	...	...	...	1,60,43,26 (1604326374)	...
19. Rajya Sainik Board	<i>Charged</i>	...	...	...	...	...	...	...	...
	Voted	4,19,35	...	3,77,79	...	41,56	...	...	...
20. Relief, Rehabilitation etc.	<i>Charged</i>	...	...	...	...	...	...	...	...
	Voted	4,10,92	...	3,88,42	...	22,50	...	...	...
21. Relief of Distress caused by Natural Calamities	<i>Charged</i>	...	...	...	...	...	...	...	...
	Voted	1,63,09,99	2,96,60	1,52,38,06	2,96,60	10,71,93	...	...	...
22. Civil Supplies	<i>Charged</i>	...	...	...	...	...	...	...	...
	Voted	1,08,12,28	1,96,99	1,07,37,77	1,96,99	74,51	...	...	...
23. Loans to Government Servants	<i>Charged</i>	...	...	...	...	...	...	...	...
	Voted	1	35,00	...	35,00	1	...	...	...

SUMMARY OF APPROPRIATION ACCOUNTS

Number and Name of grant or appropriation		Amount of grant or appropriation		Expenditure		Savings		Excess	
		Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
(₹ in thousand)									
24. Small Savings	<i>Charged</i>	...	...	...	...	...	...	...	...
	Voted	10,00	...	10,00	...	...	...	...	...
25. Land Records and Survey	<i>Charged</i>	...	...	...	...	...	...	...	...
	Voted	29,76,96	3,41,32	26,17,62	3,41,32	3,59,34	...	...	...
26. Civil Secretariat	<i>Charged</i>	...	...	...	...	...	...	...	...
	Voted	3,59,59,77	92,30,11	2,40,63,17	66,41,53	1,18,96,60	25,88,58	...	...
27. Planning Machinery	<i>Charged</i>	...	...	...	...	...	...	...	...
	Voted	1,55,71,73	6,44,97,50	41,29,69	1,96,79,22	1,14,42,04	4,48,18,28	...	...
28. Civil Police	<i>Charged</i>	...	...	...	...	...	...	...	...
	Voted	18,05,66,26	...	17,64,99,08	...	40,67,18	...	...	...
29. Stationery and Printing	<i>Charged</i>	...	...	...	...	...	...	...	...
	Voted	32,32,72	1,00,00	29,71,81	1,00,00	2,60,91	...	...	...
30. Administrative Training Institute	<i>Charged</i>	...	...	...	...	...	...	...	...
	Voted	6,81,86	75,00	5,20,25	75,00	1,61,61	...	...	...
31. School Education	<i>Charged</i>	...	...	...	...	...	...	...	...
	Voted	18,56,95,17	1,17,85,16	17,98,72,53	1,19,64,48	58,22,64	...	...	1,79,32 (17932462)
32. Higher Education	<i>Charged</i>	...	...	...	...	...	...	...	...
	Voted	2,37,87,71	1,13,76,36	1,98,32,70	33,03,85	39,55,01	80,72,51	...	...
33. Youth Resources and Sports	<i>Charged</i>	...	...	...	...	...	...	...	...
	Voted	50,55,92	40,49,14	49,51,69	20,95,63	1,04,23	19,53,51	...	...
34. Art and Culture and Gazetteers	<i>Charged</i>	...	...	...	...	...	...	...	...
	Voted	26,94,42	4,66,23	24,67,37	4,26,23	2,27,05	40,00	...	...
35. Medical, Public Health and Family Welfare	<i>Charged</i>	...	...	...	...	...	...	...	...
	Voted	8,94,13,05	4,61,05,55	7,94,57,68	4,46,56,45	99,55,37	14,49,10	...	...

SUMMARY OF APPROPRIATION ACCOUNTS

Number and Name of grant or appropriation		Amount of grant or appropriation		Expenditure		Savings		Excess	
		Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
(₹ in thousand)									
36. Urban Development	<i>Charged</i>	...	...	...	...	...	...	...	...
	Voted	52,31,00	1,30,01,39	51,63,60	1,40,89,06	67,40	...	...	10,87,67 (108767357)
37. Municipal Administration	<i>Charged</i>	...	...	...	...	...	...	...	...
	Voted	1,05,75,83	5,11,33,40	32,99,33	1,57,86,72	72,76,50	3,53,46,68	...	...
38. Information and Public Relations	<i>Charged</i>	...	...	...	...	...	...	...	...
	Voted	41,24,35	1,84,28	40,48,02	1,84,28	76,33	...	...	...
39. Tourism	<i>Charged</i>	...	...	...	...	...	...	...	...
	Voted	25,08,84	5,09,02	24,59,24	4,23,78	49,60	85,24	...	...
40. Employment and Craftsmen Training	<i>Charged</i>	...	...	...	...	...	...	...	...
	Voted	66,41,03	1,00,00	32,04,11	1,00,00	34,36,92	...	...	...
41. Labour	<i>Charged</i>	...	...	...	...	...	...	...	...
	Voted	12,47,97	...	11,75,46	...	72,51	...	...	...
42. Rural Development	<i>Charged</i>	...	...	...	...	...	...	...	...
	Voted	9,62,49,53	26,00,00	5,40,06,99	16,00,00	4,22,42,54	10,00,00	...	...
43. Social Security and Welfare	<i>Charged</i>	...	...	...	...	...	...	...	...
	Voted	4,11,25,75	6,44,00	2,73,99,79	5,73,24	1,37,25,96	70,76	...	...
44. Evaluation	<i>Charged</i>	...	...	...	...	...	...	...	...
	Voted	11,62,89	2,64,09	11,43,02	2,64,09	19,87	...	...	...
45. Co-operation	<i>Charged</i>	...	...	...	...	...	...	...	...
	Voted	23,56,46	15,00	22,46,24	15,00	1,10,22	...	...	...
46. Statistics	<i>Charged</i>	...	...	...	...	...	...	...	...
	Voted	50,26,67	2,85,28	49,92,71	2,85,28	33,96	...	...	...

SUMMARY OF APPROPRIATION ACCOUNTS

Number and Name of grant or appropriation		Amount of grant or appropriation		Expenditure		Savings		Excess	
		Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
(₹ in thousand)									
47. Legal Metrology and Consumer Protection	<i>Charged</i>	...	...	...	...	...	...	...	...
	Voted	11,83,24	1,00,00	11,14,48	2,00,00	68,76	...	...	1,00,00 (10000000)
48. Agriculture	<i>Charged</i>	...	...	...	...	...	...	...	...
	Voted	4,18,79,76	26,04,32	2,83,17,16	18,57,11	1,35,62,60	7,47,21	...	...
49. Soil and Water Conservation	<i>Charged</i>	...	...	...	...	...	...	...	...
	Voted	80,51,04	3,62,20	55,88,46	3,62,20	24,62,58	...	...	...
50. Animal Husbandry and Dairy Development	<i>Charged</i>	...	...	...	...	...	...	...	...
	Voted	1,22,90,94	3,15,71	1,01,52,39	1,86,71	21,38,55	1,29,00	...	...
51. Fisheries	<i>Charged</i>	...	...	...	...	...	...	...	...
	Voted	40,88,17	8,69,65	36,63,20	7,44,65	4,24,97	1,25,00	...	...
52. Forest, Environment and Wildlife	<i>Charged</i>	...	...	...	...	...	...	...	...
	Voted	1,21,42,21	95,00,00	1,28,17,00	37,07,00	...	57,93,00	6,74,79 (67479412)	...
53. Industries	<i>Charged</i>	...	...	...	...	...	...	...	...
	Voted	97,44,43	33,89,42	96,80,92	29,73,95	63,51	4,15,47	...	...
54. Mineral Development	<i>Charged</i>	...	...	...	...	...	...	...	...
	Voted	39,82,80	4,00,00	39,09,59	4,00,00	73,21	...	...	...
55. Power	<i>Charged</i>	...	...	...	...	...	...	...	...
	Voted	7,69,11,56	81,32,73	7,59,47,72	53,28,44	9,63,84	28,04,29	...	...
56. Road Transport	<i>Charged</i>	...	...	...	...	...	...	...	...
	Voted	92,40,49	5,00,00	92,37,17	5,00,00	3,32	...	...	...
57. Housing Loans	<i>Charged</i>	...	...	...	...	...	...	...	...
	Voted	1	21,52	...	...	1	21,52	...	...

SUMMARY OF APPROPRIATION ACCOUNTS

Number and Name of grant or appropriation		Amount of grant or appropriation		Expenditure		Savings		Excess	
		Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
(₹ in thousand)									
58. Roads and Bridges	<i>Charged</i>	...	...	...	...	...	...	...	...
	Voted	4,09,71,22	8,75,55,72	3,70,43,46	8,14,78,23	39,27,76	60,77,49	...	...
59. Water Resources	<i>Charged</i>	...	...	...	...	...	...	...	...
	Voted	39,83,92	55,20,00	36,72,36	12,91,11	3,11,56	42,28,89	...	...
60. Water Supply	<i>Charged</i>	...	...	...	...	...	...	...	...
	Voted	1,21,44,35	4,16,39,00	1,06,84,60	80,95,27	14,59,75	3,35,43,73	...	...
61. Special Development Programme	<i>Charged</i>	...	...	...	...	...	...	...	...
	Voted	...	20,00,00	...	20,00,00	...	...	...	...
62. Civil Administration Works	<i>Charged</i>	...	...	...	...	...	...	...	...
	Voted	10,13,99	37,73,45	9,86,52	37,73,45	27,47	...	...	...
63. Science, Technology, Ecology and Environment	<i>Charged</i>	...	...	...	...	...	...	...	...
	Voted	4,30,60	1,50,00	4,22,14	1,50,00	8,46	...	...	...
64. Housing	<i>Charged</i>	...	...	...	...	...	...	...	...
	Voted	1,64,62,99	41,51,56	1,54,99,37	38,29,68	9,63,62	3,21,88	...	...
65. State Council of Education Research and Training	<i>Charged</i>	...	...	...	...	...	...	...	...
	Voted	47,20,86	28,04,59	43,50,18	28,04,61	3,70,68	...	...	2 (2000)
66. Sericulture	<i>Charged</i>	...	...	...	...	...	...	...	...
	Voted	23,51,76	1,00,00	21,57,68	1,00,00	1,94,08	...	...	...
67. Home Guards	<i>Charged</i>	...	...	...	...	...	...	...	...
	Voted	39,14,40	2,00,00	37,84,32	2,00,00	1,30,08	...	...	...
68. Police Engineering Project	<i>Charged</i>	...	...	...	...	...	...	...	...
	Voted	24,33,24	62,82,67	23,44,19	1,23,75,49	89,05	...	...	60,92,82 (609282007)
69. Fire and Emergency Services	<i>Charged</i>	...	...	...	...	...	...	...	...
	Voted	44,58,03	11,85,36	41,96,16	7,85,36	2,61,87	4,00,00	...	...

SUMMARY OF APPROPRIATION ACCOUNTS

[illegible]

SUMMARY OF APPROPRIATION ACCOUNTS

Number and Name of grant or appropriation		Amount of grant or appropriation		Expenditure		Savings		Excess	
		Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
(₹ in thousand)									
81. Information Technology and Communication	<i>Charged</i>	...	...	...	...	...	...	...	...
	Voted	11,39,74	2,67,94	11,15,39	2,67,94	24,35	...	...	...
82. New and Renewable Energy	<i>Charged</i>	...	...	...	...	...	...	...	...
	Voted	6,12,28	6,76,26	5,94,77	6,76,26	17,51	...	...	...
Total	<i>Charged</i>	12,50,85,47	68,10,36,95	10,39,32,70	53,24,28,95	2,11,58,31	14,86,08,00	5,54	...
	Voted	1,38,56,46,23	41,74,80,11	1,24,64,65,05	27,04,56,52	15,58,99,23	15,44,83,42	1,67,18,05	74,59,83
Grant Total		1,51,07,31,70	1,09,85,17,06	1,35,03,97,75	80,28,85,47	17,70,57,54	30,30,91,42	1,67,23,59	74,59,83

SUMMARY OF APPROPRIATION ACCOUNTS-Contd.
EXCESS OVER THE FOLLOWING 1 GRANT/APPROPRIATION
(REVENUE : 3, CAPITAL : 5) REQUIRE REGULARISATION :-

			EXCESS	

			(₹ in thousand)	
Sl. No.	Grant No	Name of Grant	Revenue	Capital
1	1	State Legislature	5,54	
2	18	Pension and Other Retirement Benefits	1,60,43,26	...
3	31	School Education	...	1,79,32
4	36	Urban Development	...	10,87,67
5	47	Legal Metrology and Consumer Protection	...	1,00,00
6	52	Forest, Ecology, Environment and Wildlife	6,47,79	...
7	65	SCERT	...	2
8	68	Police Engineering Project	...	60,92,82

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

SUMMARY OF APPROPRIATION ACCOUNTS-Concl'd.

The reconciliation between the total expenditure according to the Appropriation Accounts for the year 2022-23 and that shown in the Finance Accounts is indicated below:-

	Voted		
	Revenue	Capital	Total
	(₹ in thousand)		
Total expenditure according to the Appropriation Accounts	1,24,64,65,05	27,04,56,52	1,51,69,21,57
Deduct-Total recoveries shown in Appendix I and II	*93,61,78	0	93,61,78
Net total expenditure shown in Statement No. 11 of the Finance Accounts	1,23,71,03.27	27,04,56,52	1,50,75,59,79

	Charged		
	Revenue	Capital	Total
	(₹ in thousand)		
Total expenditure according to the Appropriation Accounts	10,39,32,70	53,24,28,94	63,63,61,64
Deduct-Total recoveries shown in Appendix	0	0	0
Net total expenditure shown in Statement No. 11 of the Finance Accounts	10,39,32,70	53,24,28,94	63,63,61,64

* This includes recoveries adjusted in reduction of expenditure under 047- Deduct Recoveries and 911- Deduct Recoveries of overpayment during the year 2022-23.

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 2023 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 2023 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 2023.

Basis for Opinion

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

Responsibilities for Preparation of the Initial and Subsidiary Accounts

The State Government is responsible for obtaining authorisation of budget from the State Legislature. The State Government and those responsible for execution of budget such as treasuries, offices and departments of the Government of Nagaland are responsible for

preparation and correctness of the initial and subsidiary accounts as well as for ensuring the regularity of transactions in accordance with the applicable laws, standards, rules and regulations.

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

Responsibilities for Compilation of Annual Accounts

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

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

Responsibilities for the Audit of the Annual Accounts

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

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



Date: 01/JAN./2024

Place: New Delhi

(GIRISH CHANDRA MURMU)

Comptroller and Auditor General of India

**APPROPRIATION
ACCOUNTS**

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

		Total Grant/Appropriation	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2011 - State Legislature				
2552 - North Eastern Areas				
Voted				
Original	40,27,56			
Supplementary	21,09,92	61,37,48	59,93,89	(-) 1,43,59
Amount surrendered during the year (March 2023)				1,95,37
Major Head:				
2011 - State Legislature				
Charged:				
Original	1,08,86			
Supplementary	80,73	1,89,59	1,95,13	(+) 5,54
Amount surrendered during the year (March 2023)				2,14
Capital				
Major Head:				
4059 – Capital Outlay on Public Works				
Voted:				
Original	5,00,00			
Supplementary	3,39,11	8,39,11	8,39,11	...
Amount surrendered during the year (March 2023)				...

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

Revenue

Voted

Notes and Comments:

1.1.1 Savings of ₹143.59 lakh occurred due to non release of fund by sponsoring authority under National e-Vidhan Application Scheme.

1.1.2 In view of Savings of ₹143.59 lakh, surrender of ₹195.37 lakh was not anticipated correctly leading to un-actual excess of ₹51.78 lakh.

1.1.3 Excess occurred under:

Serial Head number	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 2011 - State Legislature			
02 - State Legislature			
101 - Legislative Assembly			
02 – Members of Legislative Assembly			
O. 916.54			
S. 2,109.92			
R. 32.74	3,059.20	3,061.17	(+) 1.97

Augmentation of budget provision by re-appropriation was not anticipated correctly leading to final excess of ₹1.97 lakh which indicates that the Controlling Officer has no control mechanism to the overall budgeting system.

(ii) 2011 - State Legislature			
02 - State Legislature			
103 - Legislative Secretariat			
01 – Assembly Secretariat			
O. 2,736.02			
S. ...			
R. (-) 91.97	2,644.05	2,693.86	(+) 49.81

Decrease of budget provision by re-appropriation was not anticipated correctly leading to un-actual excess of ₹49.81 lakh which indicates that the Controlling Officer has no control mechanism to the overall budgeting system.

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

Revenue

Charged

Notes and Comments:

1.1.4 In view of excess of ₹5.54 lakh, surrender of ₹2.14 lakh was injudicious leading to ultimate excess of ₹7.68 lakh which indicates that the Controlling Officer has no control mechanism to the overall budgeting system and financial management. Excess requires regularization.

1.1.5 Excess occurred under:

Serial Head number	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 2011 - State Legislature			
02 - State Legislature			
101 - Legislative Assembly			
01 – Speaker and Deputy Speaker			
O. 108.86			
S. 80.73			
R. (-) 2.14	187.45	195.13	(+) 7.68

Supplementary grant was not anticipated correctly and the budget provision was decreased by ₹2.14 lakh stating non-payment of salary to Deputy Speaker due to vacancy however the expenditure exceeded the grant by ₹7.68 lakh which is injudicious and indicates casual approach towards overall budgeting system and financial management.

Reason for excess have not been intimated (July 2023).

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

		Total Appropriation	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2012 - Governor				
<i>Original</i>	<i>9,26,12</i>			
<i>Supplementary</i>	<i>0.00</i>	<i>9,26,12</i>	<i>8,94,59</i>	<i>(-) 31,53</i>
<i>Amount surrendered during the year (March 2023)</i>				<i>31,51</i>

Revenue

Notes and Comments

2.1.1 In view of Savings of ₹31.53 lakh, the Department stated that this was due to Savings under emoluments and tour of Governor as he was also holding charge of Assam and paid by the Government of Assam.

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

(₹ in lakh)

Sl. No.	Name of DDO	Grant No.	Major Head	Amount Transferred During 2022-23	Amount spent out of total amount transferred during 2022-23	Unspent amount as on 31 March, 2023
1	Shri. Dzieszkuolie Kire, Deputy Secretary	2	2012	367.26	277.95	89.31

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

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2013 - Council of Ministers				
Original	8,84,30			
Supplementary	4,88,94	13,73,24	13,70,32	(-) 2,92
Amount surrendered during the year (March 2023)				2,92

Revenue

Notes and Comments

3.1.1 The Department stated that the Savings of ₹2.92 lakh was under salaries, motor vehicles due to resignation of Cabinet Minister.

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

		Total Grant/Appropriation	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2014 - Administration of Justice				
2552 - North Eastern Areas				
Voted:				
Original	34,25,59			
Supplementary	...	34,25,59	33,16,80	(-) 1,08,79
Amount surrendered 1 during the year (March 2023)				1,04,56
 Major Head:				
2014 - Administration of Justice				
Charged:				
Original	10,05,63			
Supplementary	3,02,47	13,08,10	12,58,64	(-)49,46
Amount surrendered during the year (March 2023)				49,46
 Capital:				
Major Head:				
4059 – Capital Outlay on Public Works				
Voted:				
Original	18,64,00			
Supplementary	22,76,74	41,40,74	26,40,74	(-) 15,00,00
Amount surrendered during the year (March 2023)				15,00,00

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

Revenue

Notes and Comments:

4.1.1 In view of Savings of ₹108.79 lakh, surrender of ₹104.56 lakh was inadequate.

4.1.2 Savings occurred under:

Serial number	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 2014 - Administration of Justice				
105 - Civil and Session Courts <i>etc.</i>				
02 – Additional District and Session Judge, Chief Judicial Magistrates Establishment				
O.	952.62			
S.	...			
R.	15.32	967.94	964.62	(-) 3.32

Augmentation of provision by ₹15.32 lakh through re-appropriation has resulted in final Savings of ₹3.32 lakh. The Savings was not surrendered during the year which indicates that the Controlling Officer has no control mechanism to the overall budgeting system.

Reasons for Savings have not been intimated (July 2023).

Capital

Notes and Comments:

4.1.3 The Department vide dated March 2023 stated that the Savings of ₹1,500.00 lakh was due to non-receipt of fund from GoI.

GRANT NO. 5 ELECTION

(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Heads:				
2015 – Election				
Original	38,63,06			
Supplementary	22,42,62	61,05,68	60,72,54	(-) 33,14
Amount surrendered during the year (March 2023)				30,43

Capital**Major Head:**

4059 – Capital Outlay on Public Works

Voted:

Original	3,64,39			
Supplementary	...	3,64,39	3,64,39	...
Amount surrendered during the year (March 2023)				...

Revenue**Notes and Comments:**

5.1.1 In view of Savings of ₹33.14 lakh, surrender ₹30.43 lakh was adequate.

5.1.2 Savings occurred under:

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

Serial Head number	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 2015 - Election			
102 - Electoral Officers			
01 – Chief Electoral Officers- Establishment			
O. 731.08			
S. ...			
R. 454.25	1,185.33	1,182.62	(-) 2.71

Reasons for Savings have not been intimated (July 2023).

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

(₹ in lakh)

Sl. No.	Name of DDO	Grant No.	Major Head	Amount Transferred During 2022-23	Amount spent out of total amount transferred during 2022-23	Unspent amount as on 31 March, 2023
1	Shri. Ala Lorin, Jt. CEO	5	2015	5025.36	3001.54	2023.82

GRANT NO. 6- LAND REVENUE
(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2029 - Land Revenue				
Original	1,41,81			
Supplementary	...	1,41,81	1,03,55	(-) 38,26
Amount surrendered during the year (March 2023)				38,25

Revenue

Notes and Comments

6.1.1 The Savings of ₹38.26 lakh was under salaries due to non filling up of vacant posts.

GRANT NO. 7 - STATE EXCISE
(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2039 - State Excise				
Voted:				
Original	28,53,58			
Supplementary	...	28,53,58	27,36,54	(-) 1,17,04
Amount surrendered during the year (March 2023)				1,17,82

Capital

Major Head:

4059 - Capital Outlay on Public Works

Voted:

Original	1,59,99			
Supplementary	...	1,59,99	1,59,99	...
Amount surrendered during the year (March 2023)				...

Revenue

Notes and Comments:

7.1.1 Savings of ₹117.04 lakh occurred due to non-payment salaries under subordinate establishment.

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

(₹ in lakh)

Sl. No.	Name of DDO	Grant No.	Major Head	Amount Transferred During 2022-23	Amount spent out of total amount transferred during 2022-23	Unspent amount as on 31 March, 2023
1	Moarenba, Addl. Commissioner Excise	7	2039	400.54	191.70	208.54

GRANT NO. 8- SALES TAX
(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2040 - Sales Tax				
Original	21,14,54			
Supplementary	...	21,14,54	20,82,61	(-) 31,93
Amount surrendered during the year (March 2023)				31,72

Capital

Major Head:

4059 - Capital Outlay on Public works

Original	2,00,00			
Supplementary	...	2,00,00	2,00,00	...
Amount surrendered during the year (March 2023)				...

Revenue

Notes and Comments

8.1.1 The Department vide March 2023 stated that the Savings of ₹31.93 lakh was mainly due to Savings 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	16,00,24			
Supplementary	18,09	16,18,33	15,60,89	(-) 57,44
Amount surrendered during the year (March 2023)				51,41
Capital				
Major Head:				
4059 – Capital Outlay on Public Works				
4216 - Capital Outlay on Housing				
Original	2,00,00			
Supplementary	...	2,00,00	2,00,00	0.00
Amount surrendered during the year (March 2023)				...

Revenue

Notes and Comments:

9.1.1 In view of Savings of ₹57.44 lakh, surrender of ₹51.41 lakh was adequate.

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

9.1.2 Savings occurred under:

Serial number	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 2041 – Taxes on Vehicles				
001- Direction and Administration				
01 - Direction				
	O.	522.28		
	S	0.00		
	R.	(-) 68.65	453.63	447.60
				(-) 6.03

Despite Re-appropriation, the overall expenditure fell short of the original provision resulting in final Savings of ₹6.03 lakh. The Department stated that the Savings was due to non-execution of administration work during the year.

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

(₹ in lakh)

Sl. No.	Name of DDO	Grant No.	Major Head	Amount Transferred During 2022-23	Amount spent out of total amount transferred during 2022-23	Unspent amount as on 31 March, 2023
1	Transport Commissioner	9	2041	164.36	37.48	126.88

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

Total Appropriation	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
--------------------------------	---	-----------------------------------

Revenue

Major Head:

2051- Public Service Commission

Original 7,44,23

Supplementary 1,81,92 9,26,15 9,13,16 (-) 12,99

Amount surrendered during the year (March 2023) 12,99

Revenue

Notes and Comments

10.1.1 The Department vide March 2023 stated that the Savings of ₹12.99 lakh was under wages, travel expenses, RRT and Advertisements.

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

(₹ in lakh)

Sl. No.	Name of DDO	Grant No.	Major Head	Amount Transferred During 2022-23	Amount spent out of total amount transferred during 2022-23	Unspent amount as on 31 March, 2023
1	Churatho Katiry, Under Secretary	10	2051	913.16	855.01	58.15

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	2,00,30,45			
Supplementary	...	2,00,30,45	1,83,81,94	(-) 16,48,51
Amount surrendered during the year (March 2023)				16,48,38

Revenue

Notes and Comments

11.1.1 The Department stated that the Savings of ₹1,648.51 lakh occurred under salaries due to non-filling up of vacant posts.

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	65,73,71			
Supplementary	...	65,73,71	40,00,10	(-) 25,73,61
Amount surrendered during the year (March 2023)				28,35,96

Capital

Major Head:

4059 - Capital Outlay on Public Works

Original	2,12,27			
Supplementary	...	2,12,27	2,12,27	...
Amount surrendered during the year (March 2023)				...

Notes and Comments:

Revenue

12.1.1 Savings of ₹2,573.61 lakh was due to non-filling up of vacant posts during the year.

12.1.2 In view of savings of ₹2,573.61 lakh, surrender of ₹2,835.96 lakh was not anticipated correctly leading to un-actual excess of ₹262.35 lakh which indicates that the Controlling Officer has no control mechanism to the overall budgeting system and financial management.

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

12.1.2 Excess occurred under:

Serial number	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 2054 – Treasury and Accounts Administration				
095 - Directorate of Accounts and Treasuries				
01 – Direction				
O.	3,437.81			
S.	...			
R.	(-) 2,038.13	1,399.68	1,681.02	(+) 281.34

Decrease in budget provision by re-appropriation was not anticipated correctly leading to excess of ₹281.34 lakh which indicates that the Controlling Officer has no control mechanism to the overall budgeting system and financial management.

12.1.3 Excess mentioned above was partly counterbalanced by Savings under:

(i) 2054 – Treasury and Accounts Administration				
097- Treasury Establishment				
01 – Sub-ordinate Establishment				
O.	2,566.28			
S.	...			
R.	(-) 466.86	2,099.42	2,082.47	(-) 16.95

The Department stated that the Savings was under office expenses *etc.* due to prorata cut as austerity measures.

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

Serial Head number	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(ii) 2054 – Treasury and Accounts Administration			
800 - Other Expenditure			
01 – Audit			
O. 246.81			
S. ...			
R. (-) 164.41	82.40	80.37	(-) 2.03

The Department vide dated July, 2023, stated that the savings of ₹2.03 lakh was the remaining balance which could not be correctly worked out during re-appropriation of fund.

GRANT NO. 13- VILLAGE GUARDS
(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2055 - Police				
Original	52,12,20			
Supplementary	...	52,12,20	51,33,22	(-) 78,98
Amount surrendered during the year (March 2023)				77,95

Capital

Major Head:

4055 - Capital Outlay on Police

Original	1,50,00			
Supplementary	...	1,50,00	1,50,00	...
Amount surrendered during the year (March 2023)				...

Revenue

Notes and Comments:

13.1.1 In view of savings of ₹78.98 lakh, surrender of ₹77.95 lakh was inadequate.

GRANT NO. 13- VILLAGE GUARDS –Conclld.
(All Voted)

13.1.2 Savings occurred under:

Serial number	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 2055 – Police				
	110 - Village Police			
	01 – Village Guards			
	O.	1,148.86		
	S.	...		
	R.	(-) 14.06	1,134.80	1,133.77
				(-) 1.03

The Department vide dated July 2023 stated that the savings occurred due to non-drawal of wages *etc.*

GRANT NO. 14- JAILS
(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head				
2056 - Jails				
Original	63,57,22			
Supplementary	9,70,15	73,27,37	71,24,68	(-) 2,02,69
Amount surrendered during the year (March 2023)				2,02,65

Capital:

Major Head:

4059 - Capital Outlay on Public Works

4216 - Capital Outlay on Housing

Original	3,49,81			
Supplementary	1,50,00	4,99,81	4,99,81	...
Amount surrendered during the year (March 2023)				...

Revenue

Notes and Comments

14.1.1 The savings of ₹202.69 lakh was due to inability to draw medical re-imbursement bills, leave encashment bills and salaries during the year.

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

(₹ in lakh)

Sl. No.	Name of DDO	Grant No.	Major Head	Amount Transferred During 2022-23	Amount spent out of total amount transferred during 2022-23	Unspent amount as on 31 March, 2023
1	Inspector General of Prisons	14	2056	5184.44	4606.13	578.31

GRANT NO. 15- LOKAYUKTA
(All Charged)

		Total Appropriation	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2062 - Vigilance				
<i>Original</i>	9,68,42			
<i>Supplementary</i>	1,65,29	11,33,71	10,92,45	(-) 41,26
<i>Amount surrendered during the year (March 2023)</i>				41,24

Revenue

Notes and Comments

15.1.1 The savings ₹41.26 lakh was due to non-drawal of leave encashment and medical re-imbursement during the year.

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

(₹ in lakh)

Sl. No.	Name of DDO	Grant No.	Major Head	Amount Transferred During 2022-23	Amount spent out of total amount transferred during 2022-23	Unspent amount as on 31 March, 2023
1	P.Mono Khamniugan Secretary	15	2062	22.36	22.36	0.00

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

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head				
2070 - Other Administrative Services				
Original	17,55,40			
Supplementary	8,45,65	26,01,05	25,13,38	(-) 87,67
Amount surrendered during the year (March 2023)				15,27
Capital				
Major Head				
4059 – Capital Outlay of Public Works				
Original	...			
Supplementary	2,31,20	2,31,20	2,31,20	...
Amount surrendered during the year (March 2023)				...

Revenue

Notes and Comments:

16.1.1 In view of savings of ₹87.67 lakh, surrender of ₹15.27 lakh was inadequate.

16.1.2 Savings occurred under:

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

Serial Head number	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 2070 – Other Administrative Services			
115 - Guest Houses, Government Hostels <i>etc.</i>			
02 – Nagaland House Kolkata			
O.	466.59		
S.	175.36		
R.	(-) 25.01	616.94	544.54
			(-) 72.40

Re-appropriation of budget provision was not anticipated correctly leading to a final savings of ₹72.40 lakh which indicates casual approach towards overall budgeting system.

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

(₹ in lakh)

Sl. No.	Name of DDO	Grant No.	Major Head	Amount Transferred During 2022-23	Amount spent out of total amount transferred during 2022-23	Unspent amount as on 31 March, 2023
1	Dr. Diana Patton	16	2070	172.37	164.20	8.17

GRANT NO. 17- STATE LOTTERIES
(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2075 - Miscellaneous General Services				
Original	3,71,75			
Supplementary	...	3,71,75	3,46,24	(-) 25,51
Amount surrendered during the year (March 2023)				25,50

Revenue

Notes and Comments

17.1.1 The Department vide March 2023 stated that the savings ₹25.51 lakh was under salaries and wages.

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

(₹ in lakh)

Sl. No.	Name of DDO	Grant No.	Major Head	Amount Transferred During 2022-23	Amount spent out of total amount transferred during 2022-23	Unspent amount as on 31 March, 2023
1	Sievitho Katiry, Deputy Director	17	2075	65.48	62.48	3.00

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	25,87,70,49			
Supplementary	71,05,98	26,58,76,47	28,19,19,73	(+) 1,60,43,26
Amount surrendered during the year (March 2023)				...

Notes and Comments:

Revenue

18.1.1 The expenditure exceeded the grant by ₹16,043.26 lakh. Excess requires regularization.

18.1.2 Excess occurred under:

Serial Head number		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 2071 – Pensions and Other Retirement Benefits				
01 - Civil				
101- Superannuation and Retirement Allowances				
01 – Retirement Benefits.				
O.	101,149.93			
S.	...			
R.	16,811.98	117,961.91	134,005.17	(+) 16,043.26

Despite re-appropriation, excess expenditure over budget provision is injudicious and requires regularization. Lack of proper monitoring of expenditure led to excess which indicates that the Controlling Officer has no control mechanism to the overall budgeting system and financial management.

Reasons for excess have not been intimated (July 2023).

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	4,16,93			
Supplementary	2,42	4,19,35	3,77,79	(-) 41,56
Amount surrendered during the year (March 2023)				8,59

Notes and Comments:

19.1.1 In view of Savings of ₹41.56 lakh, surrender of ₹8.59 lakh was inadequate.

19.1.2 Savings occurred under:

Serial Head number		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 2235 – Social Security and Welfare				
60 – Other Social Security and Welfare Programmes				
200 - Other Schemes				
01 – Rajya Sainik Board				
O.	380.37			
S.	2.42			
R.	(-) 0.67	382.12	349.15	(-) 32.97

Re-appropriation of fund was not anticipated correctly which indicates casual approach of the Department towards overall budgeting system.

The Department vide dated March 2023 stated that the Savings was the remaining balance after execution of Schemes/Programmes.

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

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

(₹ in lakh)

Sl. No.	Name of DDO	Grant No.	Major Head	Amount Transferred During 2022-23	Amount spent out of total amount transferred during 2022-23	Unspent amount as on 31 March, 2023
1	Shri. Rokovil Angami	19	2235	152.77	152.67	0.10

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	2,90,92	4,10,92	3,88,42	(-) 22,50
Amount surrendered during the year (March 2023)				22,50

Revenue

Notes and Comments

20.1.1 The savings of ₹22.50 lakh was under other schemes viz; ex-gratia and compensation scheme for women which Department could not utilised due to wanting clarification during the year.

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

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2245 - Relief on Account of Natural Calamities				
Original	62,20,00			
Supplementary	1,00,89,99	1,63,09,99	1,52,38,06	(-) 10,71,93
Amount surrendered during the year (March 2023)				10,71,93

Capital

Major Head:

4250 – Capital Outlay on Other Social Services

Original	...			
Supplementary	2,96,60	2,96,60	2,96,60	...
Amount surrendered during the year (March 2023)				...

Revenue

Notes and Comments

21.1.1 The Department vide March 2023 stated that the savings ₹1,071.93 lakh was due to non-receipt of project fund from the funding agency during the year.

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

1. As per guideline, actual expenditure for relief purpose against the head 02-101- Gratuitous Relief is to be deduct debited under the head 901-Deduct amount met from State Disaster Response Fund. During this year (2022-23), the total amount withdrawn from 8121 – 122 - State Disaster Response Fund have been spent for actual relief purpose.

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

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

Year	Annual Contribution	Central Share (₹ in crore)	State Share
1995-1996	1.60	1.20	0.40
1996-1997	1.71	1.28	0.43
1997-1998	1.80	1.35	0.45
1998-1999	1.88	1.41	0.47
1999-2000	1.96	1.47	0.49
2000-2001 to 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

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

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

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

The fund has again been recommended by the 11th Finance Commission for another five years upto 2004-05. The 15th Finance Commission has recommended the fund *w.e.f.* 2022-23 to 2025-2026 in ratio of contribution to the fund 90 *per cent* by Government of India and 10 *per cent* by the State Government.

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

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

“During the year 2022-23, the State Government received ₹14,600.40 lakh (₹3,440.00 lakh, ₹10,730.40 lakh and ₹430.00 lakh) being grants from Central Government towards State Disaster Response Fund, National Disaster Response Fund and State Disaster Mitigation Fund respectively. An amount of ₹4,396.00 lakh was provided in the Budget Estimates for the year 2022-23 by the State Government. The amount of ₹14,170.40 lakh was transferred to the Reserve Fund by affording debit under Major Head 8121-122- State Disaster Response Fund and National Disaster Response Fund in the Public Account. The whole amount of ₹14,170.40 lakh was spent for management of Natural Disaster during the year”.

The State Government neither transferred ₹430.00 lakh under State Disaster Mitigation Fund nor incurred any expenditure during the year.

GRANT NO. 22- CIVIL SUPPLIES

(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head				
2408 - Food Storage and Warehousing				
Original	35,21,73			
Supplementary	72,90,55	1,08,12,28	1,07,37,77	(-) 74,51
Amount surrendered during the year (March 2023)				72,62

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

Original	1,50,00			
Supplementary	46,99	1,96,99	1,96,99	...
Amount surrendered during the year (March 2023)				...

Revenue**Notes and Comments:**

22.1.1 In view of Savings of ₹74.51 lakh, surrender of ₹72.62 was inadequate.

22.1.2 Savings occurred under.

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

Serial Head number	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 2408 – Food Storage and Warehousing			
01 – Food			
001- Direction and Administration			
02 – Subordinate Establishment			
O. 1,979.11			
S. ...			
R. (-)105.24	1,873.87	1,872.12	(-) 1.75

Decrease in budget provision by re-appropriation was not anticipated correctly leading to a final Savings of ₹1.75 lakh which indicates casual approach of the Department towards the overall budgeting system.

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

(₹ in lakh)

Sl. No.	Name of DDO	Grant No.	Major Head	Amount Transferred During 2022-23	Amount spent out of total amount transferred during 2022-23	Unspent amount as on 31 March, 2023
1	Director, Food & Civil Supplies	22	2408 4408 8443	7608.81	5997.83	1610.98

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

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2075 - Miscellaneous General Services				
Original	1			
Supplementary	...	1	...	(-) 1
Amount surrendered during the year (March 2023)				1
Capital				
7610- Loan to Government Servants, etc.				
Original	35,00			
Supplementary	...	35,00	35,00	...
Amount surrendered during the year (March 2023)				...

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 2023)				...

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

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2029 - Land Revenue				
Original	29,76,96			
Supplementary	...	29,76,96	26,17,62	(-) 3,59,34
Amount surrendered during the year (March 2023)				4,30,44

Capital

Major Head:

4059- Capital Outlay on Public Works

Original	3,41,32			
Supplementary	...	3,41,32	3,41,32	...
Amount surrendered during the year (March 2023)				...

Revenue

Notes and Comments:

25.1.1 Savings of ₹359.34 lakh was due to non-drawal of salaries, arrears and medical reimbursement/leave encashment bills.

25.1.2 In view of Savings of ₹359.34 lakh, surrender of ₹430.44 lakh was not anticipated correctly leading to un-actual excess of ₹71.10 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)

25.1.3 Excess occurred under:

Serial number	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 2029 – Land Revenue				
	001 – Direction and Administration			
	01 – Direction			
	O. 481.56			
	S. ...			
	R. (-) 233.80	247.76	261.02	(+) 13.26

(ii) 2029 – Land Revenue

	102 – Survey and Settlement Operations			
	01 – Sub-ordinate Establishment			
	O. 2,294.68			
	S. ...			
	R. (-) 166.93	2,127.75	2,185.60	(+) 57.85

Re-appropriation of budget provision was not anticipated correctly leading to un-actual excess of ₹71.11 lakh which indicates casual approach of Controlling Officer towards overall budgeting system.

Reasons for excess at serial number (i) and (ii) above have not been intimated (July 2023).

25.1.4 Excess occurred above was counterbalanced by Savings under:

(i) 2029 – Land Revenue

	102 – Survey and Settlement Operations			
	02 – Survey, Training, Institute.			
	O. 200.72			
	S. ...			
	R. (-) 29.71	171.01	171.00	(-) 0.01

Reasons for Savings have not been intimated (July 2023).

GRANT NO. 26- CIVIL SECRETARIAT
(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2051 – Public Service Commission				
2052 - Secretariat Services				
2075 – Miscellaneous General Services				
2251 - Secretariat Social Services				
2575 - Other Special Areas programmes				
3451 - Secretariat Economic Services				
Original	3,59,59,77			
Supplementary	...	3,59,59,77	2,40,63,17	(-) 1,18,96,60
Amount surrendered during the year (March 2023)				1,18,96,60
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	85,50,00			
Supplementary	6,80,11	92,30,11	66,41,53	(-) 25,88,58
Amount surrendered during the year (March 2023)				25,88,58

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

Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
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Revenue

Notes and Comments:

26.1.1 The Department vide March 2023 stated that the Savings of Savings of ₹11,896.60 lakh was due to (i) Re-appropriation of fund from Revenue to Capital and (ii) Salaries due to non-appointment of vacant posts.

Capital

Notes and Comments:

26.1.2 The Department vide March 2023 stated that the Savings of Savings of ₹2,588.58 lakh was due to non-receipt of fund from Sponsoring Agency during the year.

GRANT NO. 27- PLANNING MACHINERY
(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2225 – Welfare of Scheduled Caste/ Scheduled Tribes and Other Backward Classes				
2552 - North Eastern Areas				
3451 - Secretariat Economic Services				
Original	1,55,71,73			
Supplementary	...	1,55,71,73	41,29,69	(-) 1,14,42,04
Amount surrendered during the year (March 2023)				1,14,40,68

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	6,44,97,50			
Supplementary	...	6,44,97,50	1,96,79,22	(-) 4,48,18,28
Amount surrendered during the year (March 2023)				4,48,18,28

Revenue

Notes and Comments:

27.1.1 In view of Savings of ₹11,442.04 lakh, surrender of ₹11,440.68 lakh was inadequate.

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

27.1.2 Savings occurred under:

Serial Head number		Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 3451 – Secretariat Economic Services				
102- District Planning Machinery				
01 – Subordinate Establishment				
O.	882.00			
S.	...			
R.	(-) 40.68	841.32	839.92	(-) 1.40

Re-appropriation of budget provision was not anticipated correctly leading to a final Savings of ₹1.40 lakh which indicates casual approach of the Department towards overall budgeting system.

Reasons for Savings have not been intimated (July 2023).

27.1.3 Savings mentioned above was counterbalanced by excess under:

(i) 3451 – Secretariat Economic Services				
090- Secretariat				
01 – Secretariat Economic Services Establishment				
O.	1,624.73			
S.	...			
R.	(-) 156.02	1,468.71	1,468.75	(+) 0.04

Reasons for excess have not been intimated (July 2023).

GRANT NO. 28- CIVIL POLICE
(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2055 - Police				
Original	17,85,84,98			
Supplementary	19,81,28	18,05,66,26	17,64,99,08	(-) 40,67,18
Amount surrendered during the year (March 2023)				37,03,34

Revenue

Notes and Comments:

28.1.1 In view of Savings of ₹4,067.18 lakh, surrender of ₹3,703.34 lakh was inadequate.

28.1.2 Savings occurred under:

Serial number	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(ii) 2055 – Police				
	003 – Education and Training			
	01 – Police Training School			
	O.	1,571.70		
	S.	...		
	R.	551.15	2,122.85	1,759.10
				(-) 363.75

Despite augmentation of ₹551.15 lakh by re-appropriation, the Department have not utilised the total provision. The Savings was not surrendered during the year which indicates casual approach towards overall budgeting system and financial management.

Reasons for Savings have not been intimated (July 2023).

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

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

(₹ in lakh)

Sl. No.	Name of DDO	Grant No.	Major Head	Amount Transferred During 2022-23	Amount spent out of total amount transferred during 2022-23	Unspent amount as on 31 March, 2023
1	Inspector General of Police (Headquarters)	28	2055	240,63.48	238,55.25	2,08.22

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

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2058 - Stationery and Printing				
Original	32,32,72			
Supplementary	...	32,32,72	29,71,81	(-) 2,60,91
Amount surrendered during the year (March 2023)				2,61,30

Capital

Major Head:

4058 - Capital Outlay on Stationery and Printing

4059 – Capital Outlay on Public Works

Original	1,00,00			
Supplementary	...	1,00,00	1,00,00	...
Amount surrendered during the year (March 2023)				...

Revenue

Notes and Comments:

29.1.1 Savings of ₹260.91 lakh was due to non-filling up of vacant posts during the year.

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

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2070 - Other Administrative Services				
Original	6,81,86			
Supplementary	...	6,81,86	5,20,25	(-) 1,61,61
Amount surrendered during the year (March 2023)				1,61,57

Capital

Major Head:

4059 – Capital Outlay on Public Works

Original	75,00			
Supplementary	...	75,00	75,00	...
Amount surrendered during the year (March 2023)				...

Revenue

Notes and Comments:

30.1.1 The Department vide March 2023 stated that the Savings of ₹161.61 lakh was under Salaries due to non filling up of vacant posts.

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

(₹ in lakh)

Sl. No.	Name of DDO	Grant No.	Major Head	Amount Transferred During 2022-23	Amount spent out of total amount transferred during 2022-23	Unspent amount as on 31 March, 2023
1	Er. N. Moa Longkumer	30	2070	198.39	136.28	62.11

GRANT NO. 31- SCHOOL EDUCATION
(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2202 - General Education				
Original	18,56,95,17			
Supplementary	...	18,56,95,17	17,98,72,53	(-) 58,22,64
Amount surrendered during the year (March 2023)				1,15,79,68

Capital

Major Head:

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

4552 - Capital Outlay on North Eastern Areas

Original	24,06,50			
Supplementary	93,78,66	1,17,85,16	1,19,64,48	(+) 1,79,32
Amount surrendered during the year (March 2023)				9,67,16

Revenue

Notes and Comments:

31.1.1 Savings of ₹5,822.64 lakh was due to less receipt of fund from GOI under Samagra Shiksha.

31.1.2 In view of Savings of ₹5,822.64 lakh, surrender of ₹11,579.68 lakh was not anticipated correctly leading to un-actual excess of ₹5,757.04 lakh which indicates casual approach of the Controlling Officer towards overall budgeting system and financial management.

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

31.1.3 Excess occurred under:

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

01 – Elementary Education

101 - Government Primary Schools

01- Primary Schools

O. 36,377.57

S. ...

R. (-) 454.15 35,923.42 35,923.44 (+) 0.02

Reasons of excess have not been intimated (July 2023).

(ii) 2202 - General Education

01 – Elementary Education

101 - Government Primary Schools

02 - Middle Schools

O. 33,965.04

S. ...

R. (-) 1,250.75 32,714.29 32,714.32 (+) 0.03

Reasons for excess have not been intimated (July 2023).

(iii) 2202 - General Education

01 – Elementary Education

112 – National Programme of Mid-day Meal in Schools

01- National Programme of Nutritional Support to Primary Education

O. 1,809.00

S. ...

R. (-) 67.56 1,741.44 1,741.45 (+) 0.01

Reasons for excess have not been intimated (July 2023).

GRANT NO. 31- SCHOOL EDUCATION –Contd.

(All Voted)

Serial number	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(iv)	2202 - General Education			
	02 – Secondary Education			
	001 – Direction and Administration			
	01- Direction			
	O.	10,713.45		
	S.	...		
	R.	(-) 2,225.63	8,487.82	(+) 2,397.75

The expenditure exceeded the grant by ₹2,397.75 lakh. Re-appropriation of provision was not anticipated correctly leading to excess which indicates that the Controlling Officer has no control mechanism to the overall budgeting system and financial management.

(v) 2202 - General Education				
02 – Secondary Education				
101 - Inspection				
02- Subordinate Establishment (SDEO).				
O.	4,567.93			
S.	...			
R.	(-) 443.88	4,124.05	5,107.44	(+) 983.39

The expenditure exceeded the grant by ₹983.39 lakh. Re-appropriation of provision was not anticipated correctly leading to excess which indicates that the Controlling Officer has no control mechanism to the overall budgeting system

(vi) 2202 - General Education				
02 – Secondary Education				
113 - Samagra Shiksha				
01 - Samagra Shiksha- Elementary Education				
O.	9,500.41			
S.	...			
R.	(-) 1,732.65	7,767.76	9,141.58	(+) 1,373.82

The expenditure exceeded the grant by ₹1,373.82 lakh. Re-appropriation of provision was not anticipated correctly leading to excess which indicates that the Controlling Officer has no control mechanism to the overall budgeting system.

GRANT NO. 31- SCHOOL EDUCATION – Contd.

(All Voted)

Serial number	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(vii)	2202 - General Education			
	05 – Language Development			
	102 - Promotion of Modern Indian Languages and Literature			
	02- Support of Education Development including Teachers Training and Adult Education			
	O. 8,561.00			
	S. ...			
	R. (-) 783.47	7,777.53	8,779.54	(+) 1,002.01

The expenditure exceeded the grant by ₹1,002.01 lakh. Re-appropriation of provision was not anticipated correctly leading to excess which indicates that the Controlling Officer has no control mechanism to the overall budgeting system.

Capital**Notes and Comments:**

31.1.4 The expenditure exceeded the grant by ₹179,32 lakh. Excess requires regularization.

31.1.5 Surrender of ₹967,16 lakh was totally unnecessary leading to un-actual excess of ₹1,146.48 lakh which indicates that the Controlling Officer has no control mechanism to the overall budgeting system and financial management.

31.1.6 Excess occurred under:

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

01 –General Education

202 – Secondary Education

02 - Teachers Training

O. ...

S. 2,748.67

R. (-) 68.73 2,679.94 3,584.88 (+) 904.94

Re-appropriation of grant was not anticipated correctly leading to an excess of ₹904.94 lakh. The excess was not regularized during the year which indicates that the Controlling Officer has no control mechanism to the overall budgeting system and financial management.

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

(All Voted)

Serial number	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(ii) 4552 – Capital Outlay on North Eastern Areas				
	800 – Other Expenditure			
	01- Works under School Education			
	O.	...		
	S.	...		
	R.	...	241.54	(+) 241.54

Despite no budget provision, the Department has incurred expenditure of ₹241.54 lakh. The excess expenditure was not regularized during the year which indicates casual approach of the Controlling Officer towards overall budgeting system and final management.

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				
Original	2,07,48,96			
Supplementary	30,38,75	2,37,87,71	1,98,32,70	(-) 39,55,01
Amount surrendered during the year (March 2023)				39,54,99

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

Original	98,06,62			
Supplementary	15,69,74	1,13,76,36	33,03,85	(-) 80,72,51
Amount surrendered during the year (March 2023)				80,72,51

Revenue**Notes and Comments**

32.1.1 The Department vide March 2023 stated that the Savings of ₹3,955.01 lakh was due to (i) Savings under salaries (ii) Non-receipt of fund from GoI and (iii) Non release of fund by the Department owing to extensive verification of all eligible beneficiaries.

Capital**Notes and Comments**

32.1.2 The Department vide March 2023 stated that the Savings of ₹8,072.51 lakh was due to non-receipt of fund from GoI during the year.

GRANT NO. 33- YOUTH RESOURCES AND SPORTS

(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2204 - Sports and Youth Services				
Original	40,01,18			
Supplementary	10,54,74	50,55,92	49,51,69	(-) 1,04,23
Amount surrendered during the year (March 2023)				1,06,57

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

Original	50,00			
Supplementary	39,99,14	40,49,14	20,95,63	(-) 19,53,51
Amount surrendered during the year (March 2023)				19,53,51

Revenue**Notes and Comments:****33.1.1** Savings of ₹104.23 lakh was under salaries head.

33.1.2 In view of Savings of ₹104.23 lakh, surrender of ₹106.57 lakh was not anticipated correctly leading to un-actual excess of ₹2.34 lakh which indicates that the Controlling Officer has no control mechanism to the overall budgeting system and financial management

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

(All Voted)

33.1.3 Excess occurred under:

Serial number	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
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(i) 2204 –Sports and Youth Services

001 - Direction and Administration

01- Direction

O. 1,125.97

S. 89.21

R. (-) 22.73 1,192.45 1,192.47 (+) 0.02

Reasons for excess have not been intimated (July 2023)

(ii) 2204 –Sports and Youth Services

001 - Direction and Administration

02- Subordinate Establishment

O. 675.79

S. ...

R. (-) 18.12 657.67 659.99 (+) 2.32

Reasons for excess have not been intimated (July 2023).

Capital**Notes and Comments**

33.1.4 The Department vide March 2023 stated that the Savings of ₹1,953.51 lakh was due to non-release of anticipated amount by Sponsoring Authority.

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

(₹ in lakh)

Sl. No.	Name of DDO	Grant No.	Major Head	Amount Transferred During 2022-23	Amount spent out of total amount transferred during 2022-23	Unspent amount as on 31 March, 2023
1	Deputy Director, Youth Resources & Sports	33	2204 4202 8009 8011 8443	6753.34	4318.08	2435.26

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

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2205 - Art & Culture				
3454 – Census, Surveys and Statistics				
Original	26,94,42			
Supplementary	...	26,94,42	24,67,37	(-) 2,27,05
Amount surrendered during the year (March 2023)				2,15,61
Capital				
Major Head:				
4202 - Capital Outlay on Education, Sports, Art and Culture				
4552 - Capital Outlay on North Eastern Areas				
Original	1,25,00			
Supplementary	3,41,23	4,66,23	4,26,23	(-) 40,00
Amount surrendered during the year (March 2023)				(-) 40,00

Revenue

Notes and Comments:

34.1.1 In view of Savings of ₹227,05 lakh, surrender of ₹215,61 lakh was inadequate.

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 (-)
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(i) 2205 – Art & Culture

001 – Direction and Administration

02 – Sub-ordinate Establishment

O. 6,33.64

S. ...

R. (-) 71.00 5,62.64 5,52.29 (-) 10.35

Re-appropriation of provision was not anticipated correctly leading to final Savings of ₹10.35 lakh which indicates that the Controlling Officer has no control mechanism to the overall budgeting system.

The Department stated vide dated March 2023 that the Savings was due to austerity measures and non-payment of wages *etc.*

Capital

Notes and Comments

34.1.3 The Department vide March 2023 stated that the Savings of ₹40.00 lakh was due to non-execution of Works.

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

(₹ in lakh)

Sl. No.	Name of DDO	Grant No.	Major Head	Amount Transferred During 2022-23	Amount spent out of total amount transferred during 2022-23	Unspent amount as on 31 March, 2023
1	Merensola Longkumer	34	2205 3454 4202	1383.38	1383.38	...

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

(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2210 - Medical and Public Health				
2211 - Family Welfare				
Original	8,94,13,05			
Supplementary	...	8,94,13,05	7,94,57,68	(-) 99,55,37
Amount surrendered during the year (March 2023)				1,00,01,24

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

Original	2,35,47,61			
Supplementary	2,25,57,94	4,61,05,55	4,46,56,45	(-) 14,49,10
Amount surrendered during the year (March 2023)				26,93,69

Revenue**Notes and Comments:**

35.1.1 Savings of ₹9,955.37 lakh was under salaries head and non-release of fund by Sponsoring Authority.

35.1.2 In view of Savings of ₹9,955.37 lakh, surrender of ₹10,001.24 lakh was not anticipated correctly leading to un-actual excess of ₹45.87 lakh which indicates that the Controlling Officer has no control mechanism to the overall budgeting system and financial management.

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

35.1.3 Excess occurred under.

Serial number	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 2210 - Medical and Public Health				
	01 - Urban Health Services- Allopathy			
	001 – Direction & Administration			
	01 - Direction			
	O.	9,009.63		
	S.	...		
	R.	(-) 877.18	8,132.45	8,176.41
				(+) 43.96

The expenditure exceeded the grant by ₹43.96 lakh. Re-appropriation of provision was not anticipated correctly which indicates that the Controlling Officer has no control mechanism to the overall budgeting system.

Reasons for excess have not been intimated (July 2023).

(ii) 2210 - Medical and Public Health				
	01 - Urban Health Services- Allopathy			
	001 – Direction & Administration			
	02 – Subordinate Establishment			
	O.	34,873.08		
	S.	...		
	R.	(-) 3,896.14	30,976.94	30,978.91
				(+) 1.97

Re-appropriation of provision was not anticipated correctly leading to excess of ₹1.97 lakh which indicates that the Controlling Officer has no control mechanism to the overall budgeting system.

Reasons for excess have not been intimated (July 2023).

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

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

Capital**Notes and Comments:**

35.1.4 Savings of ₹1,449.10 lakh was due to non-release of balance fund for EAP(NHP) Project.

35.1.5 In view of Savings of ₹1,449.10 lakh, surrender of ₹2,693.69 lakh was not anticipated correctly leading to un-actual excess of ₹1,244.59 lakh which indicates that the Controlling Officer has no control mechanism to the overall budgeting system and financial management.

35.1.6 Excess occurred under:

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

03 - Medical Education, Training and Research

105 – Allopathy

01 – Medical College

O. 9,500.00

S. 22,557.94

R. 1,204.56 33,262.50 34,507.09 (+) 1,244.59

The expenditure exceeded the grant by ₹1,244.59 lakh. Re-appropriation of budget provision was not anticipated correctly resulting in excess which indicates that the Controlling Officer has no control mechanism to the overall budgeting system and financial management.

Reasons for excess have not been intimated (July 2023).

GRANT NO. 36- URBAN DEVELOPMENT
(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2217- Urban Development				
Original	33,16,85			
Supplementary	19,14,15	52,31,00	51,63,60	(-) 67,40
Amount surrendered during the year (March 2023)				67,40

Capital				
Major Head:				
4217 - Capital Outlay on Urban Development				
Original	1,30,01,39			
Supplementary	...	1,30,01,39	1,40,89,06	(+) 10,87,67
Amount surrendered during the year (March 2023)				62,08,33

Revenue

Notes and Comments

36.1.1 The Department vide March 2023 stated that the Savings of ₹67.40 lakh was due to adoption of austerity measures under subordinate establishment.

Capital

Notes and Comments:

36.1.2 The expenditure exceeded the grant by ₹1,087.67 lakh. Surrender of ₹6,208.33 lakh was injudicious and proved totally unnecessary leading to un-actual excess of ₹7,296.00 lakh which indicates that the Controlling Officer has no control mechanism to the overall budgeting system and financial management. Excess requires regularization.

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

(All Voted)

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

(i) 4217 – Capital Outlay on Urban Development

60 – Other Urban Development Schemes

051 – Construction

01 – Special Development Fund

O. ...

S. ...

R.	314.53	314.53	798.95	(+) 484.42
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Despite no budget provision the Department augmented ₹314.53 lakh by re-appropriation. However, the actual expenditure exceeded the total grant by ₹484.42 lakh which is injudicious indicating casual approach of the Department towards overall budgeting system and financial management.

Reasons for excess have not been intimated (July 2023).

(ii) 4217 – Capital Outlay on Urban Development

60 – Other Urban Development Schemes

051 – Construction

02 – Construction Works

O. 239.39

S. ...

R.	4,914.19	5,153.58	11,965.17	(+) 6,811.59
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The actual expenditure exceeded the total grant by ₹6,811.59 lakh which is injudicious indicating casual approach of the Department towards overall budgeting system and financial management

Reasons for excess have not been intimated (July 2023).

GRANT NO. 37- MUNICIPAL ADMINISTRATION
(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2015 - Election				
2217 - Urban Development				
Original	76,71,09			
Supplementary	29,04,74	1,05,75,83	32,99,33	(-) 72,76,50
Amount surrendered during the year (March 2023)				72,76,41

Capital

Major Head:

4217 - Capital Outlay on Urban Development

4552 - Capital Outlay on North Eastern Areas

Original	5,11,33,40			
Supplementary	...	5,11,33,40	1,57,86,72	(-) 3,53,46,68
Amount surrendered during the year (March 2023)				3,56,86,26

Revenue

Notes and Comments:

37.1.1 The Department vide dated March 2023 stated that the Savings of ₹ 7,276.50 lakh was due to
(i) Cancellation of Municipal and Town Council Election (ii) Non-release of Grant as recommended by XV Finance Commission.

GRANT NO. 37- MUNICIPAL ADMINISTRATION –Conclld.

(All Voted)

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

37.1.2 The Department vide dated March 2023 stated that the savings of ₹35,346.68 lakh was due to shortfall in release of funds by GoI.

37.1.3 In view of Savings of ₹35,346.68 lakh, surrender of ₹35,686.26 lakh was not anticipated correctly leading to un-actual excess of ₹339.58 lakh which indicates that the Controlling Officer has no control mechanism to the overall budgeting system and financial management

37.1.4 Excess occurred under:

(i) 4217 – Capital Outlay on Urban Development

01 – State Capital Development

051 –Construction

01 –North Eastern Region Urban Development Project (EAP-ADB)

O. 30,000.00

S. ...

R.	(-) 15,750.00	14,250.00	14,589.58	(+) 339.58
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The Department vide dated March 2023 stated that due to non-receipt of adequate fund under EAP-ADB Scheme, the budget provision was not correctly re-appropriated at the end the year.

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

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2220 - Information and Publicity				
Original	41,24,35			
Supplementary	...	41,24.35	40,48,02	(-) 76,33
Amount surrendered during the year (March 2023)				74,09

Capital

Major Head:

4220 - Capital Outlay on Information and Publicity

4552 - Capital Outlay on North Eastern Areas

Original	1,84,28			
Supplementary	...	1,84,28	1,84,28	...
Amount surrendered during the year (March 2023)				...

Revenue

Notes and Comments:

38.1.1 In view of Savings of ₹76.33 lakh, surrender of ₹74.09 lakh was inadequate.

38.1.2 Savings occurred under:

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

Serial Head number	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 2220 – Information and Publicity			
60 - Others			
001 – Direction and Administration			
04 – Public Relation Office, New Delhi			
O. 41.03			
S. ...			
R. (-) 7.08	33.95	31.72	(-) 2.23

The Department stated vide dated March 2023 that the Savings was due to non payment 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	19,50,02			
Supplementary	5,58,82	25,08,84	24,59,24	(-) 49,60
Amount surrendered during the year (March 2023)				51,11

Capital

Major Head:

4552 - Capital Outlay on North Eastern Areas

5452 - Capital Outlay on Tourism

Original	1,30,00			
Supplementary	3,79,02	5,09,02	4,23,78	(-) 85,24
Amount surrendered during the year (March 2023)				52,85

Revenue

Notes and Comments:

39.1.1 The Department vide dated March 2023 stated that the Savings of ₹49.60 lakh was due to less expenditure under (i) Tourist Information & Publicity (ii) Tourist Centre and (iii) adoption of austerity measures.

39.1.2 In view of Savings of ₹49.60 lakh, surrender of ₹51.11 lakh was not anticipated correctly leading to un-actual excess of ₹1.51 lakh which indicates that the Controlling Officer has no control mechanism to the overall budgeting system and financial management.

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

39.1.3 Excess occurred under:

Serial number	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i)	3452 – Tourism			
	80 – General			
	001 – Direction and Administration			
	02 –Subordinate Establishment			
	O.	238.84		
	S.	...		
	R.	(-) 10.70	228.14	229.69
				(+) 1.55
	Reasons for excess was not intimated (July 2023).			

39.1.4 Excess mentioned above was counterbalanced by Savings under:

(i)	3452 – Tourism				
	01 – Tourist Infrastructure				
	101 – Tourist Centre				
	01 – Tourist Information and Publicity				
	O.	27.81			
	S.	1.00			
	R.	(-) 5.00	23.81	23.80	(-) 0.01
(ii)	3452 – Tourism				
	80 – General				
	001 – Direction and Administration				
	01 – Direction				
	O.	918.37			
	S.	367.06			
	R.	(-) 66.16	1,219.27	1,219.24	(-) 0.03

Reasons for Savings at serial number (i) and (ii) above have not been intimated (July 2023).

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

Capital

Notes and Comments:

39.1.5 In view of Savings ₹85.24 lakh, surrender of ₹52.85 lakh was inadequate.

39.1.6 Savings occurred under:

Serial number	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 4552 – Capital Outlay on North Eastern Areas				
	01 – Forestry			
	102 – Tourist Accommodation			
	01 – Promotion of Tourism in NER			
	O. ...			
	S. 343.27			
	R. 32.15	375.42	345.03	(-) 30.39
(ii) 5452 – Capital Outlay on Tourism				
	01 – Tourist Infrastructure			
	102 – Tourist Accommodation			
	01 – Tourist Centre			
	O. 130.00			
	S. 35.75			
	R. (-) 85.00	80.75	78.75	(-) 2.00

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

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

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2230 - Labour and Employment				
Original	66,41,03			
Supplementary	...	66,41,03	32,04,11	(-) 34,36,92
Amount surrendered during the year (March 2023)				34,63,92

Capital

Major Head:

4216- Capital Outlay on Housing

Original	1,00,00			
Supplementary	...	1,00,00	1,00,00	...
Amount surrendered during the year (March 2023)				...

Revenue

Notes and Comments:

40.1.1 The Department vide dated March 2023 stated that the Savings of ₹3,436.92 lakh was due to non receipt of funds from Sponsoring Authority and salaries head due to non filling up of vacant posts against retirement.

40.1.2 In view of Savings of ₹3,436.92 lakh, surrender of ₹3,463.92 lakh was not anticipated correctly leading to un-actual excess of ₹27.00 lakh which indicates that the Controlling Officer has no control mechanism to the overall budgeting system and financial management.

40.1.3 Excess occurred under:

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

Serial number	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
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(i) 2230 – Labour and Employment

02 - Employment

001 – Direction and Administration

01- Direction

O. 452.78

S. ...

R. 158.07 610.85 610.95 (+) 0.10

Reasons for excess have not been intimated (July 2023).

(ii) 2230 – Labour and Employment

02 - Employment

101 – Employment Services

01 - Employment Exchange

O. 699.50

S. ...

R. (-) 177.90 521.60 522.96 (+) 1.36

Re-appropriation of provision was not anticipated correctly resulting in excess of ₹1.36 lakh which indicates that the Controlling Officer has no control mechanism towards overall budgeting system.

(iii) 2230 – Labour and Employment

03 - Training

001 – Direction and Administration

01 - Direction

O. 1,99.45

S. ...

R. (-) 1,49.95 49.50 49.79 (+) 0.29

Reasons for excess have not been intimated (July 2023).

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

Serial number	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(iv) 2230 – Labour and Employment				
03 - Training				
101 – Industrial Training Institute				
01 - Training for Craftsmen and Supervisors				
O.	1,629.30			
S.	...			
R.	(-) 202.16	1,427.14	1,452.39	(+) 25.25

Re-appropriation of provision was not anticipated correctly resulting in excess of ₹25.25 lakh which indicates casual approach of the Controlling Officer towards overall budgeting system.

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

(₹ in lakh)

Sl. No.	Name of DDO	Grant No.	Major Head	Amount Transferred During 2022-23	Amount spent out of total amount transferred during 2022-23	Unspent amount as on 31 March, 2023
1	Shri. Zubemo Lotha Tsanglao	40	2230	900.13	634.84	265.29

GRANT NO. 41- LABOUR
(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2230 – Labour and Employment				
Original	12,47,97			
Supplementary	...	12,47,97	11,75,46	(-) 72,51
Amount surrendered during the year (March 2023)				1,28,37

Revenue

Noted and comments:

41.1.1 The Department vide dated March 2023 stated that Savings of ₹72.51 lakh was due non-receipt of fund from Sponsoring Authority.

41.1.2 In view of Savings of ₹72.51 lakh, surrender of ₹128.37 lakh was not anticipated correctly leading to un-actual excess of ₹55.86 lakh which indicates that the Controlling Officer has no control mechanism to the overall budgeting system and financial management.

41.1.3 Excess occurred under

Serial number	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 2203 – Labour				
	01 – Labour			
	001 – Direction and Administration			
	01 – Direction			
	O.	473.65		
	S.	...		
	R.	54.68	528.33	(+) 0.06

Reasons for excess have not been intimated (July 2023).

GRANT NO. 41- LABOUR- Contd.

(All Voted)

Serial number	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(ii)	2203 – Labour			
	01 – Labour			
	001 – Direction and Administration			
	01 – Subordinate Establishment			
	O.	492.60		
	S.	...		
	R.	(-) 132.96	359.64	415.55
				(+) 55.91

The Department stated vide dated March 2023 that the excess was due overpayment of wages *etc.* which was not anticipated correctly during the year.

(iii)	2203 – Labour			
	01 – Labour			
	103 – General Labour Welfare			
	01 – Welfare Centres			
	O.	143.61		
	S.	...		
	R.	(-) 43.19	100.42	100.44
				(+) 0.02

Reasons for excess have not been intimated (July 2023).

41.1.4 Excess mentioned at serial number (i) to (iii) was counterbalanced by Savings under:

GRANT NO. 41- LABOUR- Concl.

(All Voted)

Serial Head number	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 2203 – Labour			
01 – Labour			
800 – Other Expenditure			
01 – Labour Court			
O. 58.11			
S. ...			
R. (-) 6.90	51.12	51.08	(+) 0.13

Reasons for Savings have not been intimated (July 2023).

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

(₹ in lakh)

Sl. No.	Name of DDO	Grant No.	Major Head	Amount Transferred During 2022-23	Amount spent out of total amount transferred during 2022-23	Unspent amount as on 31 March, 2023
1	Avile Vitso	41	2230	2,40.18	2,50.37	34.82

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	9,62,49,53			
Supplementary	...	9,62,49,53	5,40,06,99	(-) 4,22,42,54
Amount surrendered during the year (March 2023)				4,22,23,69

Capital

Major Head:

4515 - Capital Outlay on other Rural Development Programmes

4575 - Capital Outlay on other Special Areas Programmes

Original	6,00,00			
Supplementary	20,00,00	26,00,00	16,00,00	(-) 10,00,00
Amount surrendered				
During the year (March 2023)				10,00,00

Revenue

Notes and Comments:

42.1.1 In view of Savings of ₹42,242.54 lakh, surrender of ₹42,223.69 lakh was inadequate.

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

(All Voted)

42.1.2 Savings occurred under:

Serial number	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 2501 –Special Programmes for Rural Development				
	06 – Self Employment Programme			
	102 – National Rural Livelihood Mission			
	01 – National Rural Livelihood Mission			
O.	7,000.00			
S.	...			
R.	(-) 99.67	6,900.33	6,881.47	(-) 18.86

The Department vide dated July 2023, stated that the Savings was under wages *etc.* which could not be fully utilised during the financial year.

Capital**Notes and Comments**

42.1.3 The Department vide March 2023 stated that the Savings of ₹1,000.00 lakh was due to delay in receipt of funds for creation of assets.

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	3,12,67,82			
Supplementary	98,57,93	4,11,25,75	2,73,99,79	(-) 1,37,25,96
Amount surrendered during the year (March 2023)				79,19,31

Capital

Major Head:

4235 - Capital Outlay on Social Security and Welfare

Original	6,44,00			
Supplementary	...	6,44,00	5,73,24	(-) 70,76
Amount surrendered during the year (March 2023)				70,76

Revenue

Notes and Comments:

43.1.1 In view of Savings of ₹13,725.96 lakh, surrender of ₹7,919.31 lakh was inadequate.

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

43.1.2 Savings occurred under:

Serial number	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 2235 - Social Security and Welfare				
	02- Social Welfare			
	001- Direction and Administration			
	01 – Direction			
	O. 698,91			
	S. ...			
	R. 371.05	1,069.96	841,99	(-) 227.97
(ii) 2235 - Social Security and Welfare				
	02 - Social Welfare			
	001 - Direction and Administration			
	01 – Sub-ordinate Establishment			
	O. 507.65			
	S. ...			
	R. (-) 147.27	360.38	355.62	(-) 4.76
The Department stated vide dated March 2023 that the Savings at serial number (i) and (ii) was due to non-payment under Salaries Head.				
(iii) 2235 - Social Security and Welfare				
	02 - Social Welfare			
	102 - Child Welfare			
	01 – I.C.D. Scheme			
	O. 14,926.00			
	S. ...			
	R. (-) 1,644.67	13,281.33	9,018,79	(-) 4,262.54

Re-appropriation of provision was not anticipated correctly resulting to final Savings of ₹4,262.54 lakh. The Savings was not surrendered during the year which indicates that the Controlling Officer has no control mechanism to the overall budgeting system and financial management.

Reasons for Savings have not been intimated (July 2023).

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

(All Voted)

Serial Head number	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(iv) 2235 - Social Security and Welfare			
02 - Social Welfare			
102 - Child Welfare			
04 – Prevention and Control of Juvenile Social Mal-adjustment			
O. 265.00			
S. ...			
R. (-) 247.78	17.22	14.22	(-) 3.00

Re-appropriation of provision was not anticipated correctly resulting to final Savings of ₹3.00 lakh. The Savings was not surrendered during the year which indicates that the Controlling Officer has no control mechanism to the overall budgeting system and financial management.

(v) 2235 -Social Security and Welfare			
03 - National Social Assistance Programme			
101 - National Old Age Pension Scheme			
01 – National Social Assistance Programme			
O. 1,087.13			
S. ...			
R. (-) 613.78	1,700.91	1,692.99	(-) 7.92

Re-appropriation of provision was not anticipated correctly resulting to final Savings of ₹7.92 lakh. The Savings was not surrendered during the year which indicates that the Controlling Officer has no control mechanism to the overall budgeting system and financial management

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

(All Voted)

Serial Head number	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(vi) 2236 - Nutrition			
02 - Distribution of Nutrition and Beverages			
101 - Special Nutrition Programme			
01 – Supplementary Nutrition Scheme			
O. 9,907.09			
S. ...			
R. (-) 3,132.20	13,184.59	11,884.59	(-) 1,300.00

The Department stated vide dated March 2023 that the Savings was due non-receipt of funds under CSS from Govt. of India.

Capital**Notes and Comments**

43.1.3 The Department vide March 2023 stated that the Savings of ₹70.76 lakh was due to non-release 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	10,35,19			
Supplementary	1,27,70	11,62,89	11,43,02	(-) 19,87
Amount surrendered during the year (March 2023)				8,28

Capital

Major Head:

4059 - Capital Outlay on Public Works

Original	2,64,09			
Supplementary	...	2,64,09	2,64,09	...
Amount surrendered during the year (March 2023)				...

Revenue

Notes and Comments:

44.1.1 In view of Savings of ₹19.87 lakh, surrender of ₹8.28 lakh was inadequate.

GRANT NO. 44- EVALUATION -Concl'd.

(All Voted)

44.1.2 Savings occurred under:

Serial number	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 3451 – Secretariat Economic Services				
	092 – Other Offices			
	02 – Sub-ordinate Establishment (Evaluation)			
O.	539.11			
S.	0.20			
R.	(-) 60.29	479.02	468.04	(-) 10.98

The Department vide dated July 2023 stated that the Savings occurred due to non-drawal of leave encashment, wages *etc.*

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

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2425 - Co-operation				
2552 - North Eastern Areas				
Original	23,56,46			
Supplementary	...	23,56,46	22,46,24	(-) 1,10,22
Amount surrendered during the year (March 2023)				1,06,06

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	15,00			
Supplementary	...	15,00	15,00	...
Amount surrendered during the year (March, 2023)				...

Revenue

Notes and Comments:

45.1.1 In view of Savings of ₹110.22 lakh, surrender of ₹106.06 lakh was inadequate.

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

(All Voted)

45.1.2 Savings occurred under:

Serial Head number	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 2425 - Co-operation			
001 - Direction and Administration			
02 – Subordinate Establishment			
O.	1,219.26		
S.	...		
R.	(-) 100.32	1,118.94	1,115.73
			(-) 3.21

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

GRANT NO. 46- STATISTICS
(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
3454 - Census, Surveys and Statistics				
Voted:				
Original	49,06,35			
Supplementary	1,20,32	50,26,67	49,92,71	(-) 33,96
Amount surrendered during the year (March 2023)				33,76

Capital

Major Head:

5475 - Capital Outlay on other General Economics Services

Original	2,85,28			
Supplementary	...	2,85,28	2,85,28	...
Amount surrendered during the year (March 2023)				...

Revenue

Notes and Comments

46.1.1 The Department vide March 2023 stated that the Savings of ₹33.96 lakh was under Salaries.

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

(₹ in lakh)

Sl. No.	Name of DDO	Grant No.	Major Head	Amount Transferred During 2022-23	Amount spent out of total amount transferred during 2022-23	Unspent amount as on 31 March, 2023
1	Lhoulabeituo	46	3454	968.85	777.84	191.01
2	R. Thanso			0.25	--	0.25

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

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2552 - North Eastern Areas				
3475 - Other General Economic Services				
Original	11,83,24			
Supplementary	...	11,83,24	11,14,48	(-) 68,76
Amount surrendered during the year (March 2023)				59,92

Capital

Major Head:

5475 - Capital Outlay on Other General Economic Services

Original	1,00,00			
Supplementary	...	1,00,00	2,00,00	(+) 1,00,00
Amount surrendered during the year (March 2023)				...

Revenue

Notes and Comments:

47.1.1 In view of Savings of ₹68.76 lakh, surrender of ₹59.92 lakh was inadequate.

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

47.1.2 Savings occurred under:

Serial number	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 3475 - Other General Economic Services				
106 - Regulation of Weights and Measures				
01 – Direction				
O.	503.78			
S.	...			
R.	(-) 104.68	399.10	395.39	(-) 3.71

The Department stated vide dated March 2023 that the Savings was due to non release of fund under Salaries.

(ii) 3475 - Other General Economic Services

106 - Regulation of Weights and Measures

02 – Sub-ordinate Establishment.

O.	539.56			
S.	...			
R.	14.82	554.38	550.31	(-) 4.07

The Department stated vide dated March 2023 that the Savings was due to non release of fund under Salaries.

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

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

Notes and Comments:

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

47.1.4 Excess occurred under:

Serial Head number	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 5475 - Capital Outlay on Other General Economic Services			
800 - Other Expenditure			
01 – Works under Legal Metrology.			
O.	100.00		
S.	...		
R.	...	100.00	200.00
			(+) 100.00

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

Reasons for excess have not been intimated (July 2023).

GRANT NO. 48- AGRICULTURE
(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2401 - Crop Husbandry				
2415 - Agriculture Research and Education				
Original	4,18,79,76			
Supplementary	...	4,18,79,76	2,83,17,16	(-) 1,35,62,60
Amount surrendered during the year (March 2023)				1,35,62,52

Capital

Major Head:

4401 - Capital Outlay on Crop Husbandry

4408 - Capital Outlay on Food, Storage and Warehousing

Original	6,04,32			
Supplementary	20,00,00	26,04,32	18,57,11	(-) 7,47,21
Amount surrendered during the year (March 2023)				5,52,58

Revenue

Notes and Comments

48.1.1 The Department vide March 2023 stated that the Savings ₹ 13,562.60 lakh was due to non-receipt of sanctions from GoI.

Capital

Notes and Comments:

48.1.2 In view of Savings of ₹747.21 lakh, surrender of ₹552.58 lakh was inadequate and led to a final Savings of ₹194.63 lakh

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

48.1.3 Savings occurred under:

Serial number	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 4408 – Capital Outlay on Food, Storage and Warehousing				
	02 - Storage and Warehousing			
	101 – Rural Godown Programmes			
	01 - Storage and Warehousing			
O.	204.32			
S.	...			
R.	297.44	501.76	307.13	(-) 194.64

The Department stated vide dated March 2023 that the Savings was due to non receipt of funds on time under special assistance for creation of capital assets.

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

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2402 - Soil and Water Conservation				
2415 - Agricultural Research and Education				
2552 - North Eastern Areas				
Original	80,51,04			
Supplementary	...	84,13,24	55,88,46	(-) 24,62,58
Amount surrendered during the year (March 2023)				28,81,16

Capital

Major Head:

4402 - Capital Outlay on Soil and Water Conservation

Original	3,62,20			
Supplementary	...	3,62,20	3,62,20	...
Amount surrendered during the year (March 2023)				...

Revenue

Notes and Comments:

49.1.1 The Department vide dated March 2023 stated that Savings of ₹2,462.58 lakh was under (i) salaries due to vacant posts against retirement, (ii) non-drawal of leave encashment and medical reimbursement and (iii) non receipt of fund from Sponsoring Authority.

49.1.2 In view of Savings of ₹2,462.58 lakh, surrender of ₹2,881.16 lakh was not anticipated correctly leading to un-actual excess of ₹418.58 lakh which indicates that the Controlling Officer has no control mechanism to the overall budgeting system and financial management.

GRANT NO. 49- SOIL AND WATER CONSERVATION –Contd.

(All Voted)

49.1.3 Excess occurred under:

Serial number	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 2402 – Social and Water Conservation				
	001 – Direction and Administration			
	01 – Direction			
O.	555.09			
S.	...			
R.	(-) 128.71	426.38	686.88	(+) 260.50

Re-appropriation of fund was not anticipated correctly leading to excess of ₹260.50 lakh which is injudicious and indicates that the Controlling Officer has no control mechanism to the overall budgeting system and financial management.

(ii) 2402 – Social and Water Conservation

	001 – Direction and Administration			
	02 – Subordinate Establishment			
O.	4,538.89			
S.	...			
R.	(-) 965.59	3,573.30	3,618.40	(+) 45.10

Re-appropriation of provision was not anticipated correctly leading to excess of ₹45.10 lakh which indicates that the Controlling Officer has no control mechanism to the overall budgeting system and financial management.

(iii) 2402 – Social and Water Conservation

	101 – Soil Survey and Testing			
	01 – Survey and Testing			
O.	505.57			
S.	...			
R.	(-) 171.20	334.37	358.61	(+) 24.24

Re-appropriation of provision was not anticipated correctly leading to excess of ₹24.24 lakh which indicates that the Controlling Officer has no control mechanism to the overall budgeting system and financial management.

GRANT NO. 49- SOIL AND WATER CONSERVATION –Conclld.

(All Voted)

Serial number	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(iv) 2402 – Social and Water Conservation				
	101 – Soil Survey and Testing			
	02 – National Mission for Sustainable Agriculture			
	O.	862.72		
	S.	...		
	R.	(-) 567.82	294.90	383.64
				(+) 88.74

Re-appropriation of provision was not anticipated correctly leading to excess of ₹88.74 lakh which indicates that the Controlling Officer has no control mechanism to the overall budgeting system and financial management.

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

(₹ in lakh)

Sl. No.	Name of DDO	Grant No.	Major Head	Amount Transferred During 2022-23	Amount spent out of total amount transferred during 2022-23	Unspent amount as on 31 March, 2023
1	S.K. Hekshe	49	2402	798.51	795.51	3.00
			2415	20.00	20.00	...
			4402	362.20	292.68	69.52

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

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2403 - Animal Husbandry				
2404 - Dairy Development				
2415 - Agriculture Research and Education				
2552 - North Eastern Areas				
Original	1,22,90,94			
Supplementary	...	1,22,90,94	1,01,52,39	(-) 21,38,55
Amount surrendered during the year (March 2023)				21,48,56

Capital

Major Head:

4059 - Capital Outlay on Public Works

4403 - Capital Outlay on Crop Husbandry

Voted:

Original	3,00,00			
Supplementary	15,71	3,15,71	1,86,71	(-) 1,29.00
Amount surrendered during the year (March 2023)				1,29.00

Revenue

Notes and Comments:

50.1.1 The Department vide dated March 2023 stated that Savings of ₹2,138.55 lakh was due o non-receipt of funds from GoI during the year.

50.1.2 In view of Savings of ₹2,138.55 lakh, surrender of ₹2,148.56 lakh was not anticipated correctly leading to un-actual excess of ₹10.01 lakh which indicates that the Controlling Officer has no control mechanism to the overall budgeting system and financial management.

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

50.1.3 Excess occurred under:

Serial number	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i)	2403 - Animal Husbandry			
	001- Direction and Administration			
	01 – Direction.			
	O. 2,792.74			
	S. ...			
	R. (-) 186.28	2,606.46	2,616.45	(+) 9.99

Re-appropriation of provision was not anticipated correctly leading to excess of ₹9.99 lakh which indicates that the Controlling Officer has no control mechanism to the overall budgeting system and financial management.

The Department stated vide dated March 2023 that the excess was due to drawal of arrear bills.

(ii)	2415 – Agriculture Research and Education			
	03 – Animal Husbandry			
	277- Education			
	01 – Extension and Training			
	O. 570.92			
	S. ...			
	R. (-) 505.92	65.00	65.05	(+) 0.05

Reasons for excess have not been intimated (July 2023).

50.1.4 Excess mentioned at serial number (i) and (ii) above was counterbalanced by Savings under:

(i)	2403 - Animal Husbandry			
	001- Direction and Administration			
	02 – Sub-ordinate Establishment.			
	O. 7,039.28			
	S. ...			
	R. 20.38	7,059.66	7,059.63	(-)0.03

Reasons for Savings have not been intimated (July 2023).

Capital

Notes and Comments

50.1.5 The Department vide March 2023 stated that the Savings of ₹129.00 lakh was due to shortfall of sanctions from National Bank for Agriculture and Rural Development (NABARD).

GRANT NO. 51- FISHERIES
(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
	2405 - Fisheries			
	2552 - North Eastern Areas			
Original	32,54,37			
Supplementary	8,33,80	40,88,17	36,63,20	(-) 4,24,97
Amount surrendered during the year (March 2023)				4,24,83

Capital

Major Head

4059 - Capital Outlay on Public Works

4405 - Capital Outlay on Fisheries

Original	3,19,17			
Supplementary	5,50,48	8,69,65	7,44,65	(-) 1,25,00
Amount surrendered during the year (March 2023)				1,25,00

Revenue

Notes and Comments

51.1.1 The Department vide March 2023 stated that the Savings ₹424.97 lakh was due to non-receipt of fund from Sponsoring Authority.

Capital

Notes and Comments

51.1.2 The Department vide March 2023 stated that the Savings ₹125.00 lakh was under infrastructure on Inland Fisheries whereas the grant was not fully utilised as per actual requirement.

GRANT NO. 52- FOREST, ENVIRONMENT AND WILDLIFE

(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head				
Original	1,21,42,21			
Supplementary	...	1,21,42,21	1,28,17,00	(+) 6,74,79
Amount surrendered during the year (March 2023)				14,12,38

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

Original	95,00,00			
Supplementary	...	95,00,00	37,07,00	(-) 57,93,00
Amount surrendered during the year (March 2023)				65,31,50

Revenue**Notes and Comments:**

52.1.1 The expenditure exceeded the grant by ₹674.79 lakh, surrender of ₹1,412.38 lakh was not anticipated correctly leading to un-actual excess of ₹2,087.17 lakh which indicates that the Controlling Officer has no control mechanism to the overall budgeting system and financial management.

52.1.2 Excess requires regularization.

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

52.1.3 Excess occurred under:

Serial number	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 2406 - Forestry and Wildlife				
	01 –Forestry			
	001 – Direction and Administration			
	01- Direction			
	O.	1,333.06		
	S.	...		
	R.	180.50	1,513.56	3,269.54
				(+) 1,755.98

Despite augmentation of ₹180.50 lakh, the expenditure exceeded the budget provision by ₹1,755.98 lakh which indicates that the Department have no control mechanism to the overall budgeting system and financial management.

(ii) 2406 - Forestry and Wildlife

	01 –Forestry			
	001 – Direction and Administration			
	02- Sub-ordinate Establishment			
	O.	7,700.52		
	S.	...		
	R.	(-) 814.39	6,886.13	7,074.34
				(+) 161.21

Re-appropriation of provision was not anticipated correctly resulting to excess of ₹161.21 lakh which is injudicious and indicates casual approach of the Department towards overall budgeting system and financial management.

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

(All Voted)

Serial number	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(iii) 2406 - Forestry and Wildlife				
	01 – Forestry			
	102 – Social and Farm Forestry			
	01 - Distribution of Seedlings			
O.	50.00			
S.	...			
R.	...	50.00	100.78	(+) 50.78

The expenditure exceeded the original provision by ₹50.78 lakh which indicates that the Department has no control mechanism towards overall budgeting system and financial management.

(iv) 2406 - Forestry and Wildlife

02 – Environmental Forestry and Wild Life

110 – Wild Life Preservation

01 - Integrated Development of Wild Life Habitat

O. 925.00

S. ...

R. (-) 122.13 802.87 813.00 (+) 10.13

Re-appropriation of provision was not anticipated correctly resulting leading to excess of ₹10.13 lakh which is injudicious and indicates casual approach of the Department towards overall budgeting system and financial management.

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

(All Voted)

Serial number	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(v) 2406 - Forestry and Wildlife				
	02 – Environmental Forestry and Wild Life			
	111 – Zoological Park			
	01 - Rangapahar Zoological Park			
O.	75.00			
S.	...			
R.	24.12	99.12	163.20	(+) 64.08

Despite augmentation the expenditure exceeded the budget provision which indicates that the Department have no control mechanism to the overall budgeting system and financial management

(vi) 2406 - Forestry and Wildlife

	02 – Environmental Forestry and Wild Life			
	112 – Public Garden			
	01 - Botanical Garden			
O.	5.00			
S.	...			
R.	...	5.00	50.00	(+) 45.00

The expenditure exceeded the budget provision which is injudicious and indicates casual approach and negligence of the Controlling Officer towards overall budgeting system, financial accounting and management.

Reasons for excess at serial number (i) to (vi) have not been intimated (July 2023).

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

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

Capital**Notes and Comments:**

52.1.4 The Department vide dated March 2023 stated that Savings of ₹5,793.00 lakh was due to non receipt of fund Sponsoring Authority.

52.1.5 In view of Savings of ₹5,793.00 lakh, surrender of ₹6,531.50 lakh was not anticipated correctly leading to un-actual excess of ₹738.50 lakh which indicates that the Controlling Officer has no control mechanism to the overall budgeting system and financial management.

52.1.6 Excess occurred under:

(i) 4406 – Capital Outlay on Forestry and Wildlife

01 – Forestry

070 – Communication and Buildings

01 - Buildings

O. ...

S. ...

R.	950.00	950.00	1,670.00	(+) 720.00
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No budget provision was available however the Department have re-appropriated fund of ₹950.00 lakh from Nagaland Forest Management Project(JICA) under Externally Aided Project (EAP) vide Finance Department's letter No.FIN/BUD/2-52/22-23(R) dated 31-3-2023.

Further, the expenditure exceeded the grant by ₹720.00 which proved injudicious and indicates casual approach and negligence of the Controlling Officer towards overall budgeting system, accountability and financial management.

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

Serial number	Head	(All Voted)		Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
		Total Grant			
(ii) 4552 – Capital Outlay on North Eastern Areas					
	02 – Environmental Forestry & Wildlife				
	110 – Wildlife Preservation				
	01 – NEC Scheme				
	O. ...				
	S. ...				
	R. 18.50	18.50		37.00	(+) 18.50

No budget provision was available however the Department have re-appropriated fund of ₹18.50 lakh from Nagaland Forest Management Project(JICA) under Externally Aided Project (EAP) vide Finance Department's letter No.FIN/BUD/2-52/22-23(R) dated 31-3-2023.

Further, the expenditure exceeded the grant by ₹18.50 lakh which proved injudicious and indicates casual approach and negligence of the Controlling Officer towards overall budgeting system, accountability and financial management.

Reasons for excess at serial number (i) and (ii) have not been intimated (July 2023).

GRANT NO. 53- INDUSTRIES
(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2408 – Food Storage and Warehousing				
2552 – North Eastern Areas				
2851 - Village and Small Industries				
Original	92,18,86			
Supplementary	5,25,57	97,44,43	96,80,92	(-) 63,51
Amount surrendered during the year (March 2023)				1,57,11

Capital

Major Head:

4216 - Capital Outlay on Housing

4851 - Capital Outlay on Village and Small Industries

4851 - Capital Outlay on Consumer Industries

4851 - Capital Outlay on Foreign Trade and Export Promotion

Original	2,30,00			
Supplementary	31,59,42	33,89,42	29,73,95	(-) 4,15,47
Amount surrendered during the year (March 2023)				...

Revenue

Notes and Comments:

53.1.1 The Department vide dated March 2023 stated that Savings of ₹63.51 lakh due to non-filling up of vacancies.

53.1.2 In view of Savings of ₹63.51 lakh, surrender of ₹157.11 lakh was not anticipated correctly leading to un-actual excess of ₹93.60 lakh which indicates that the Controlling Officer has no control mechanism to the overall budgeting system and financial management.

GRANT NO. 53- INDUSTRIES –Contd.

(All Voted)

53.1.3 Excess occurred under:

Serial number	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 2851 – Village and Small Industries				
	001 - Direction and Administration			
	01 - Direction			
	O.	1,470.68		
	S.	...		
	R.	342.55	1,813.23	1,873.00
				(+) 59.77
(ii) 2851 – Village and Small Industries				
	001 - Direction and Administration			
	02 – Subordinate Establishment			
	O.	2,875.53		
	S.	...		
	R.	373.75	3,249.28	3,282.44
				(+) 33.16
(iii) 2851 – Village and Small Industries				
	103 - Handloom Industries			
	01 - Training			
	O.	241.22		
	S.	...		
	R.	(-) 233.49	7.79	7.88
				(+) 0.15

Excess at serial number (i) and (ii) was due to payment of salaries to the newly appointed posts filled up against the vacancies.

The Department have not anticipated the provisions accordingly during the year which ultimately led to an excess.

Reasons for excess have not been intimated (July 2023)

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

Serial number	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(iv)	2851 – Village and Small Industries			
	200 – Other Village Industries			
	01 – Economic Plant and Demonstration Farm			
	O. 598.37			
	S. ...			
	R. (-) 469.06	129.31	129.85	(+) 0.54

Reasons for excess have not been intimated (July 2023)

53.1.4 Excess at serial (i) to (iv) was counterbalanced by Savings under:

(i)	2851 – Village and Small Industries			
	001 - Direction and Administration			
	03 – Exhibition & Fairs			
	O. 331.94			
	S. ...			
	R. 22.22	354.16	354.14	(-) 0.02

Reasons for Savings have not been intimated (July 2023)

Capital

Notes and Comments:

53.1.5 No part of the available Savings of ₹415.47 lakh was anticipated for surrender during the year.

53.1.6 Savings occurred under:

(i)	4216 – Capital Outlay on Housing			
	01- Government Residential Buildings			
	106 – General Pool Accommodation			
	01 – Works			
	O. 230.00			
	S. 316.42			
	R. ...	546.42	130.95	(-) 415.47

The overall expenditure of ₹130.95 lakh fell short of the budget provision of ₹546.42 lakh, resulting in final Savings of ₹415.47 lakh which was not utilised or surrendered during the year indicating casual approach of the Department towards financial management.

GRANT NO. 54- MINERAL DEVELOPMENT

(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2853 - Metallurgical Non-ferrous Industries				
Original	37,49,63			
Supplementary	2,33,17	39,82,80	39,09,59	(-) 73,21
Amount surrendered during the year (March 2023)				72,18

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

Original	4,00,00			
Supplementary	...	4,00,00	4,00,00	...
Amount surrendered during the year (March 2023)				...

Revenue**Notes and Comments:**

54.1.1 In view of Savings of ₹73.21 lakh, surrender of ₹72.18 lakh was inadequate.

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

54.1.2 Savings occurred under:

Serial number	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 2853 – Mining and Metallurgical Non-Ferrous Industries				
	02 – Regulation and Development of Mines			
	101 – Survey & Mapping			
	01 – Establishment for Survey & Mapping			
	O. 861.42			
	S. ...			
	R. 24.70	8,86.12	8,85.09	(-) 1.03

Reasons for Savings have not been intimated (July 2023).

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

(₹ in lakh)

Sl. No.	Name of DDO	Grant No.	Major Head	Amount Transferred During 2022-23	Amount spent out of total amount transferred during 2022-23	Unspent amount as on 31 March, 2023
1	Tokheli Phucho	54	2853 4853	1753.79	731.91	1021.88

GRANT NO. 55- POWER
(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head				
2045 - Other Taxes and Duties on Commodities and Services				
2801 - Power				
Original	6,48,63,01			
Supplementary	1,20,48,55	7,69,11,56	7,59,47,72	(-) 9,63,84
Amount surrendered during the year (March 2023)				9,63,82

Capital

Major Head:

4552 - Capital Outlay on North Eastern Areas

4801 - Capital Outlay on Power Projects

Original	14,02,91			
Supplementary	67,29,82	81,32,73	53,28,44	(-) 28,04,29
Amount surrendered during the year (March 2023)				37,50,67

Revenue

Notes and Comments

55.1.1 The Department vide March 2023 stated that the Savings of ₹963.84 lakh was under Power Purchase, Salaries and Non-utilisation under MR/LE.

Capital

Notes and Comments:

55.1.2 The Department vide dated March 2023 stated that Savings of ₹2,804.29 lakh was due non release of fund by GoI under Special Assistance for Capital Investment.

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

55.1.3 Excess occurred under:

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

55.1.4 In view of Savings of ₹2,804.29 lakh, surrender of ₹3,750.67 lakh was not anticipated correctly leading to un-actual excess of ₹946.38 lakh which indicates that the Controlling Officer has no control mechanism to the overall budgeting system and financial management

(i) 4801 - Power

05 – Transmission and Distribution

001 – Direction and Administration

02 – New Distribution Transformers

O.	300.00			
S.	...			
R.	...	300.00	624.17	(+) 324.17

The expenditure exceeded the grant by ₹324.17 lakh. The excess expenditure was not regularized during the year which indicates casual approach the Controlling Officer towards the overall budgeting system and financial management.

Reasons for excess have not been intimated (July 2023).

(ii) 4801 - Power

05 – Transmission and Distribution

001 – Direction and Administration

03 – RAPDRP

O.	...			
S.	3,937.44			
R.	(-) 2,500.67	1,436.77	2,058.98	(+) 622.21

Re-appropriation of provision was not anticipated correctly leading to ultimate excess of ₹622.21 lakh which indicates casual approach of the Controlling Officer towards the overall budgeting system and financial management.

Reasons for excess have not been intimated (July 2023).

GRANT NO. 55- POWER – Conclld.

(All Voted)

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

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

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

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

GRANT NO. 56- ROAD TRANSPORT
(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
3053 - Civil Aviation				
3055 - Road Transport				
Voted:				
Original	91,96,97			
Supplementary	43,52	92,40,49	92,37,17	(-) 3,32
Amount surrendered during the year (March 2023)				2,86

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

Original	4,00,00			
Supplementary	1,00,00	5,00,00	5,00,00	...
Amount surrendered during the year (March 2023)				...

Revenue**Notes and Comments:**

56.1.1 The Department vide March 2023 stated that the Savings of ₹3.32 lakh was mainly due to non-drawal of arrears under workshops-Repair & Maintenance.

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

(₹ in lakh)

Sl. No.	Name of DDO	Grant No.	Major Head	Amount Transferred During 2022-23	Amount spent out of total amount transferred during 2022-23	Unspent amount as on 31 March, 2023
1	General Manager, Nagaland State Transport	56	3053	1257.74	1257.73	0.01
			3055	7982.75	7979.90	2.85
			5053	500.00	500.00	...
			5055			

GRANT NO. 57- HOUSING LOANS
(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2075 – Miscellaneous General Services				
Original	1			
Supplementary	...	1	...	(-) 1
Amount surrendered during the year (March 2023)				1

Capital

Major Head:

7610 - Loans to Government Servants, etc.

Original	21,52			
Supplementary	...	21,52	...	(-) 21,52
Amount surrendered during the year (March 2023)				21,52

Capital

Notes and Comments

57.1.1 The Department vide March 2023 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	4,09,71,22			
Supplementary	...	4,09,71,22	3,70,43,46	(-) 39,27,76
Amount surrendered during the year (March 2023)				39,29,27

Capital

Major Head:

4552 - Capital Outlay on Northern Eastern Areas

5054 - Capital Outlay on Roads and Bridges

Original	4,56,00,00			
Supplementary	4,19,55,72	8,75,55,72	8,14,78,23	(-) 60,77,49
Amount surrendered during the year (March 2023)				1,44,89,71

Revenue

Notes and Comments

58.1.1 The Department vide March 2023 stated that the Savings of ₹3,927.76 lakh occurred due to
(i) non-drawal of salaries and wages of work charged employees due to verification process
(ii) non-drawal of arrear bills for medical reimbursement and leave encashment which could not be pre-audited in time and (iii) non-drawal of salaries to newly appointed staffs due to non-allotment of PIMS code.

58.1.2 In view of Savings of ₹3,927.76 lakh, surrender of ₹3,929.27 lakh was not anticipated correctly leading to un-actual excess of ₹1.51 lakh which indicates that casual approach of Controlling.

GRANT NO. 58- ROADS AND BRIDGES-Contd.

(All Voted)

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

(i) 3054 – Roads & Bridges

03 – State Highways

103 – Maintenance and Repairs

01 – Workcharge Establishment

O. 3,605.08

S. 0

R. (-) 2,429.76 1,175.32 1,176.76 (+) 1.44

(ii) 3054 – Roads & Bridges

04 – District and Other Roads

105 – Maintenance and Repairs

01 – Maintenance

O. 3,000.00

S. 0

R. 77.15 3,077.15 3,077.31 (+) 0.16

Excess was due to un-anticipated expenses under Maintenance and Repairs.

58.1.4 Excess mentioned above at serial number (i) and (ii) was counterbalanced by Savings under:

(i) 3054 – Roads & Bridges

80 – General

001 – Direction and Administration

02 – Research Laboratory Cell

O. 327.49

S. 0

R. (-)60.95 266.54 266.44 (-) 0.09

GRANT NO. 58- ROADS AND BRIDGES-Contd.

(All Voted)

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

58.1.5 The Savings of ₹6,077.49 lakh occurred due to (i) less receipt of funds from Govt. of India for (i) PMGSY scheme (ii) Central Road Fund and (iii) NLCPR schemes.

58.1.6 In view of Savings of ₹6,077.49 lakh, surrender of ₹14,489.71 lakh was not anticipated correctly leading to un-actual excess of ₹8,412.22 lakh.

58.1.7 Excess occurred under:

(i) 5054 – Capital Outlay on Roads & Bridges

04 – District & Other Roads

337 – Road Works

01 – PMGSY

O. 36,835.64

S. 3,259.92

R. (-) 18,625.12 21,470.44 29,882.66 (+) 8,412.22

Re-appropriation of provision was not anticipated correctly leading to un-actual excess of ₹8,412.22 lakh which indicates that the Controlling Officer has no control mechanism to the overall budgeting system and financial management.

GRANT NO. 58- ROADS AND BRIDGES – Concl'd.

(All Voted)

58.1.8 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.

58.1.9 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				
Original	39,83,92			
Supplementary	...	39,83,92	36,72,36	(-) 3,11,56
Amount surrendered during the year (March 2023)				2,93,12

Capital

Major Head:

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

Original	55,20,00			
Supplementary	...	55,20,00	12,91,11	(-) 42,28,89
Amount surrendered during the year (March 2023)				42,28,89

Revenue

Notes and Comments:

59.1.1 In view of Savings of ₹311.56 lakh, surrender of ₹293.12 lakh was inadequate.

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

59.1.2 Savings occurred under:

Serial Head number	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 2702 – Minor Irrigation			
80 - General			
001 - Direction and Administration			
02 – Establishment Charges			
O. 2,179.97			
S. ...			
R. (-) 300.50	1,879.47	1,861.50	(-) 17.97

The Department stated vide dated March 2023 that the Savings was due to non-drawal of leave encashment and medical reimbursement.

Capital

Notes and Comments

59.1.3 The Department vide March 2023 stated that the Savings of ₹4,228.89 lakh was due to non-receipt of fund from Sponsoring Authority.

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

(₹ in lakh)

Sl. No.	Name of DDO	Grant No.	Major Head	Amount Transferred During 2022-23	Amount spent out of total amount transferred during 2022-23	Unspent amount as on 31 March, 2023
1	Chief Engineer, Water Resources	59	2702	1,456.28	540.10	916.18

GRANT NO. 60- WATER SUPPLY
(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2215 - Water Supply and Sanitation				
Original	1,21,44,35			
Supplementary	...	1,21,44,35	1,06,84,60	(-) 14,59.75
Amount surrendered during the year (March 2023)				14,59,74

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

Original	4,16,39,00			
Supplementary	...	4,16,39,00	80,95,27	(-) 3,35,43,73
Amount surrendered during the year (March 2023)				3,35,43,73

Revenue**Notes and Comments**

60.1.1 The Department vide March 2023 stated that the Savings of ₹1,459.75 lakh was due to non-drawal of arrears for leave encashment, Medical reimbursement and decrease in the number of employees.

Capital**Notes and Comments**

60.1.2 The Department vide March 2023 stated that the Savings of ₹33,543.73 lakh was due to direct funding to Agency under Jal Jeevan Mission.

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

Notes and Comments

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

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

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

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

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

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Capital				
Major Head:				
4575 – Capital Outlay on Other Special Areas Programmes				
Voted:				
Original	10,00,00			
Supplementary	10,00,00	20,00,00	20,00,00	...
Amount surrendered during the year (March 2023)				...

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

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2059 - Public Works				
Voted:				
Original	9,39,06			
Supplementary	74,93	10,13,99	9,86,52	(-) 27,47
Amount surrendered during the year (March 2023)				27,46

Capital

Major Head:

4059 - Capital Outlay on Public Works

4216 - Capital Outlay on Housing

Voted:

Original	19,50,69			
Supplementary	18,22,76	37,73,45	37,73,45	...
Amount surrendered during the year (March 2023)				...

Revenue

Notes and Comments

62.1.1 The Department vide March 2023 stated that the Savings of ₹27.47 lakh was under salaries due to non filling up of vacancies.

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

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
3425 - Other Scientific Research				
Original	4,24,01			
Supplementary	6,59	4,30,60	4,22,14	(-) 8,46
Amount surrendered during the year (March 2023)				...

Capital

Major Head:

5425 – Capital Outlay on Other Scientific and Environmental Research

Original	1,50,00			
Supplementary	...	1,50,00	1,50,00	...
Amount surrendered during the year (March 2023)				...

Revenue

Notes and Comments:

63.1.1 No part of the available Savings of ₹8.46 lakh was surrendered during the year.

63.1.2 Savings occurred under

Serial number	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i)	3425 – Other Scientific Research			
	60 – Others			
	001 – Direction and Administration			
	01 –Direction			
	O.	242.49		
	S.	...		
	R.	(-) 12.81	229.68	221.22
				(-) 8.46

Reasons for Savings have not been intimated (July 2023).

GRANT NO. 64- HOUSING

(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2059 - Public Works				
2216 - Housing				
Original	1,64,62,99			
Supplementary	...	1,64,62,99	1,54,99,37	(-) 9,63,62
Amount surrendered during the year (March 2023)				9,63,64
Capital				
Major Head:				
4059 - Capital Outlay on Public Works				
4216 - Capital Outlay on Housing				
4552 - Capital Outlay on North Eastern Areas				
Original	25,69,30			
Supplementary	15,82,26	41,51,56	38,29,68	(-) 3,21,88
Amount surrendered during the year (March 2023)				3,21,88

GRANT NO. 64- HOUSING-Conclld.

(All Voted)

	Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
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Revenue**Notes and Comments:**

64.1.1 The Department vide March 2023 stated that the Savings of ₹963.62 lakh was due to adoption of austerity measures and salaries due to non filling up of vacant posts.

Capital**Notes and Comments:**

64.1.2 The Department vide March 2023 stated that the Savings of ₹321.88 lakh was due to non-receipt of sanctions from Housing and Urban Development Corporation Ltd. (HUDCO).

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

(₹ in lakh)

Sl. No.	Name of DDO	Grant No.	Major Head	Amount Transferred During 2022-23	Amount spent out of total amount transferred during 2022-23	Unspent amount as on 31 March, 2023
1	Er. M.Z. Akho	64	4059	150.00	150.00	...

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	41,49,08			
Supplementary	5,71,78	47,20,86	43,50,18	(-) 3,70,68
Amount surrendered during the year (March 2023)				3,78,79

Capital

Major Head:

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

Original	17,88,99			
Supplementary	10,15,60	28,04,59	28,04,61	(+) 2
Amount surrendered during the year (March 2023)				...

Revenue

Notes and Comments:

65.1.1 The Department vide dated March 2023 stated that Savings of ₹3,70,68 lakh was due to less receipt of fund from the Sponsoring Ministry against the anticipated BE 2022-23.

65.1.2 In view of Savings of ₹3,70,68 lakh, surrender of ₹3,78,79 lakh was not anticipated correctly leading to un-actual excess of ₹8.11 lakh which indicates that the Controlling Officer has no control mechanism to the overall budgeting system and financial management.

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

Serial Head number	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
65.1.3 Excess occurred under:			
(i) 2202 – General Education			
01 – Elementary Education			
113 – Samagra Shiksha			
01 – Samagra Shiksha – Teacher’s Education			
O.	2,962.34		
S.	571.78		
R.	(-) 320.69	3,213.43	3,221.57
			(+) 8.14

Re-appropriation of provision was not anticipated correctly leading to ultimate excess of ₹8.14 lakh which indicates that the Controlling Officer has no control mechanism to the overall budgeting system

Reasons for excess have not been intimated (July 2023).

65.1.4 Excess mentioned above was partly counterbalanced by Savings under:

(i) 2202 – General Education				
01 – Elementary Education				
105 – Non-Formal Education (SCERT)				
01 –Teacher’s Education				
O.	1,82.00			
S.	...			
R.	...	1,82.00	1,81.97	(-) 0.03

Reasons for Savings have not been intimated (July 2023).

Capital

Notes and Comments:

65.1.5 The expenditure exceeded the grant by ₹0.02 lakh. Excess requires regularization.

GRANT NO. 66- SERICULTURE
(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head				
2552 - North Eastern Areas				
2851- Village and Small Industries				
Original	23,51,76			
Supplementary	...	23,51,76	21,57,68	(-) 1,94,08
Amount surrendered during the year (March 2023)				1,94,61

Capital

Major Head

4851 - Capital Outlay on Village and Small Industries

4216 - Capital Outlay on Housing

Original	1,00,00			
Supplementary	...	1,00,00	1,00,00	...
Amount surrendered during the year (March 2023)				...

Revenue

Notes and Comments:

66.1.1 The Department vide dated March 2023 stated that Savings of ₹194.08 lakh was due non-drawal of salaries and wages on account of non-filling up of vacant posts.

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

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

(₹ in lakh)

Sl. No.	Name of DDO	Grant No.	Major Head	Amount Transferred During 2022-23	Amount spent out of total amount transferred during 2022-23	Unspent amount as on 31 March, 2023
1	Sanjay Rai	66	2851	522.86	102.86	451.35

GRANT NO. 67- HOME GUARDS

(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2070 - Other Administrative Services				
2245 - Relief on Account of National Calamities				
Original	39,14,40			
Supplementary	...	39,14,40	37,84,32	(-) 1,30,08
Amount surrendered				
during the year (March 2023)				1,34,67

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

Original	2,00,00			
Supplementary	...	2,00,00	2,00,00	...
Amount surrendered				
during the year (March 2023)				...

Revenue**Notes and Comments:**

- 67.1.1** The Department vide dated March 2023 stated that Savings of ₹130.08 lakh was due non-drawal of salaries and wages on account of non-filling up of vacant posts
- 67.1.2** In view of Savings of ₹130.08 lakh, surrender of ₹134.67 lakh was not anticipated correctly leading to un-actual excess of ₹4.59 lakh which indicates that the Controlling Officer has no control mechanism to the overall budgeting system and financial management.

GRANT NO. 67- HOME GUARDS-Contd.

(All Voted)

67.1.3 Excess Occurred under

Serial number	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 2070 – Other Administrative Services				
	107 – Home Guards			
	01- Home Guards			
	O. 19,99.68			
	S. ...			
	R. (-) 1,27.91	18,71.77	18,76.39	(+) 4.62
(ii) 2070 – Other Administrative Services				
	107 – Home Guards			
	02 - Management of Natural Calamities			
	O. 39.00			
	S. ...			
	R. ...	39. 00	39.06	(+) 0.06

Reasons for excess at Sl. No.(i) and (ii) above have not been intimated (July 2023).

67.1.4 Excess mentioned at serial number (i) and (ii) was counterbalanced by Savings under:

Serial number	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 2070 – Other Administrative Services				
	107 – Home Guards			
	03 - Home Guards Personnel			
	O. 18,50.72			
	S. ...			
	R. (-) 46.44	18,04.28	18,04.27	(-) 0.01

Reasons for Savings have not been intimated (July 2023).

GRANT NO. 67- HOME GUARDS-Conclld.

(All Voted)

Serial number	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
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(ii) 2245 – Relief on Account of Natural Calamities

80 - General

102 –Management of Natural Disasters’ Contingency Plans in Disaster Prone

02- State Disaster Management

O. 25.00

S. ...

R. 39.68 64.68 64.60 (-) 0.08

Reasons for Savings have not been intimated (July 2023).

67.1.5 Disclosure of unspent amount lying in the DDO’s Bank Account

(₹ in lakh)

Sl. No.	Name of DDO	Grant No.	Major Head	Amount Transferred During 2022-23	Amount spent out of total amount transferred during 2022-23	Unspent amount as on 31 March, 2023
1	Mulai Lamniah	67	2070 2245 4056	1088.33	697.39	390.94

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

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2055 - Police				
Original	23,03,95			
Supplementary	1,29,29	24,33,24	23,44,19	(-) 89,05
Amount surrendered during the year (March 2023)				89,17

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

Original	10,60,00			
Supplementary	52,22,67	62,82,67	1,23,75,49	(+) 60,92,82
Amount surrendered during the year (March 2023)				12,75

Revenue**Notes and Comments:**

68.1.1 The Department vide March 2023 stated that the Savings of ₹89.05 lakh was due to non-drawal of arrear pay of the regularized Work Charged employees.

Capital**Notes and Comments:**

68.1.2 The expenditure exceeded the grant by ₹6,092.82 lakh, surrender of ₹12.75 lakh proved totally unnecessary leading to un-actual excess of ₹6,105.57 lakh which indicates that the Controlling Officer has no control mechanism to the overall budgeting system and financial management.

68.1.3 Excess requires regularization.

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

Serial number	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
68.1.4 Excess occurred under:				
(i) 4055 – Capital Outlay on Police				
	211 – Police Housing			
	01 – Office Buildings			
	O.	530.00		
	S.	500.00		
	R.	...	1,030.00	7,135.57
				(+) 6,105.57

The expenditure exceeded the grant by ₹6,105.57 lakh. The excess was not regularized during the year which indicates casual approach of the Department towards overall budgeting system and financial management.

Reasons for excess have not been intimated (July 2023).

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	42,80,26			
Supplementary	1,77,77	44,58,03	41,96,16	(-) 2,61,87
Amount surrendered during the year (March 2023)				2,61,87

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

Original	5,00,00			
Supplementary	6,85,36	11,85,36	7,85,36	(-) 4,00,00
Amount surrendered during the year (March 2023)				4,00,00

Revenue**Notes and Comments:**

69.1.1 The Department vide March 2023 stated that the Savings of ₹261.87 lakh was under Salaries and due to non-drawal of leave encashment, medical reimbursement, MACP & DA.

GRANT NO. 69- FIRE AND EMERGENCY SERVICES –Concl.d.

(All Voted)

**Total
Grant****Actual
Expenditure
(₹ in thousand)****Excess (+)
Savings (-)****Capital****Notes and Comments:**

69.1.2 The Department vide March 2023 stated that the Savings of ₹400.00 was due to non receipt of fund from NEC.

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

(₹ in lakh)

Sl. No.	Name of DDO	Grant No.	Major Head	Amount Transferred During 2022-23	Amount spent out of total amount transferred during 2022-23	Unspent amount as on 31 March, 2023
1	Neilasa Sopfii	69	2070 4059	4981.52	4485.01	496.50

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	88,55,11			
Supplementary	...	88,55,11	45,00,25	(-) 43,54,86
Amount surrendered during the year (March 2023)				43,54,85

Capital

Major Head:

4401 - Capital Outlay on Crop Husbandry

Original	2,25,00			
Supplementary	20,00,00	22,25,00	12,16,00	(-) 10,09,00
Amount surrendered during the year (March 2023)				10,09,00

Revenue

Notes and Comments:

70.1.1 The Department vide March 2023 stated that the Savings ₹4,354.86 lakh was due to (i) non filling up of vacant posts (ii) non-receipt of MIDH funds and (iii) funds under PMKSY monitored under Agriculture Department.

Capital

Notes and Comments:

70.1.2 The Department vide March 2023 stated that the Savings ₹1,009.00 lakh was due to late receipt of funds for creation of capital assets from GoI.

GRANT No. 71- PARLIAMENTARY AFFAIRS
(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2052 – Secretariat General Services				
Original	2,04,00			
Supplementary	...	2,04,00	2,03,98	(-) 2
Amount surrendered during the year (March 2023)				...

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

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Heads:				
2501 - Special Programmes for Rural Development				
2552 - North Eastern Areas				
Original	62,67,56			
Supplementary	...	62,67,56	45,69,22	(-) 16,98,34
Amount surrendered during the year (March 2023)				15,44,24

Revenue

Notes and Comments:

72.1.1 In view of Savings of ₹1,698.34 lakh, surrender of ₹1,544.24 lakh was inadequate.

72.1.2 Savings occurred under:

Serial number	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 2501 - Special Programmes for Rural Development				
	05 - Waste Land Development			
	101 - National Waste Land Development Programme			
	03 – Integrated Watershed Management Programme			
	O. 4,600.00			
	S. ...			
	R. (-) 2,005.00	2,595.00	2,440.90	(-) 154.10

Re-appropriation was not anticipated correctly leading to final Savings of ₹154.10 lakh which indicates casual approach of the Department towards overall budgeting system.

Reasons for Savings have not been intimated (July 2023).

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

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

(₹ in lakh)

Sl. No.	Name of DDO	Grant No.	Major Head	Amount Transferred During 2022-23	Amount spent out of total amount transferred during 2022-23	Unspent amount as on 31 March, 2023
1	C. Vanchamo Ngullie	72	2501	912.80	543.60	369.20

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				
2575 – Other Special Areas Programmes				
Original	6,37,70			
Supplementary	1,77,33	8,15,03	8,02,50	(-) 12,53
Amount surrendered during the year (March 2023)				12,98

Capital

Major Head

4059 - Capital Outlay on Public Works

Original	2,00,00			
Supplementary		2,00,00	1,00,00	(-) 1,00,00
Amount surrendered during the year (March 2023)				1,00,00

Revenue

Notes and Comments:

73.1.1 The Department vide dated March 2023 stated that Savings of ₹12.53 lakh was due non-drawal of salaries and wages on account of non-filling up of vacant posts

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

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

Notes and Comments:

73.1.2 The Department vide March 2023 stated that the Savings of ₹100.00 lakh was due to non-receipt funds from the financing institution.

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

(₹ in lakh)

Sl. No.	Name of DDO	Grant No.	Major Head	Amount Transferred During 2022-23	Amount spent out of total amount transferred during 2022-23	Unspent amount as on 31 March, 2023
1	Vesato, Director	73	2515	478.40	254.30	224.10

GRANT NO. 74– MECHANICAL ENGINEERING

(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2059 - Public Works				
Original	55,08,37			
Supplementary	4,68	55,13,05	55,07,30	(-) 5,75
Amount surrendered during the year (March 2023)				5,01

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

Original	4,00,00			
Supplementary	...	4,00,00	4,00,00	...
Amount surrendered during the year (March 2023)				...

Revenue**Notes and Comments:**

74.1.1 The Department vide March 2023 stated that the Savings of ₹5.75 lakh was under salaries of work charged employees.

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

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

(₹ in lakh)

Sl. No.	Name of DDO	Grant No.	Major Head	Amount Transferred During 2022-23	Amount spent out of total amount transferred during 2022-23	Unspent amount as on 31 March, 2023
1	Er. Secho sale, ME	74	5054	-	-	0.47
		74	2059	78.00	78.00	---
		74	5054	400.00	349.58	20.42
		74	2059	70.00	----	70.00

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

		Total Appropriation	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2048 - Appropriation for reduction or avoidance of Debt				
2049 - Interest Payment				
<i>Original</i>	<i>12,03,26,40</i>			
<i>Supplementary</i>	<i>...</i>	<i>12,03,26,40</i>	<i>9,93,22,66</i>	<i>(-) 2,10,03,74</i>
<i>Amount surrendered during the year (March 2023)</i>				<i>2,10,03,73</i>

Capital

Major Head:

6003 - Internal Debt of the State Government

6004 - Loans and advances from the Central Government

<i>Original</i>	<i>68,10,36,95</i>			
<i>Supplementary</i>	<i>...</i>	<i>68,10,36,95</i>	<i>53,24,28,95</i>	<i>(-) 14,86,08,00</i>
<i>Amount surrendered during the year (March 2023)</i>				<i>14,86,08,00</i>

Revenue

Notes and Comments:

75.1.1 The Savings of ₹21,003.74 lakh was mainly under Consolidated Sinking Fund, Guarantee Redemption Fund, Market Loans, Ways Means Advance, NSSF and other Loans.

Reasons for Savings have not been intimated (July 2023).

Capital

Notes and Comments:

75.1.2 The Savings of ₹148,608.00 lakh was mainly due to non-payment of Internal Debt under LIC, GIC, NABARD, NCDC, REC, HUDCO, Ways Means Advance, NSSF and EAP Loans.

Reasons for Savings have not been intimated (July 2023).

GRANT NO. 76- WOMEN WELFARE
(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2235 - Social Security and Welfare				
2236 - Nutrition				
Original	12,04,25			
Supplementary	55,58	12,59,83	12,49,82	(-) 10,01
Amount surrendered during the year (March 2023)				9,79

Revenue

Notes and Comments:

76.1.1 The Department vide March 2023 stated that the Savings ₹10.01 lakh was under Salaries due to non-drawal of leave encashment.

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

(₹ in lakh)

Sl. No.	Name of DDO	Grant No.	Major Head	Amount Transferred During 2022-23	Amount spent out of total amount transferred during 2022-23	Unspent amount as on 31 March, 2023
1	Melumlungbo Zeliang	76	2235	709.57	699.78	9.79

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

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head				
2575 - Other Special Areas Programmes				
Original	19,52,48			
Supplementary	...	19,52,48	16,42,54	(-) 3,09,94
Amount surrendered during the year (March 2023)				3,09,94
Capital				
Major Head				
4059 - Capital Outlay on Public Works				
4575 - Capital Outlay on other Special Areas Programmes				
Original	45,50,00			
Supplementary	...	45,50,00	27,57,72	(-) 17,92,28
Amount surrendered during the year (March 2023)				30,95,17
Revenue				

Notes and Comments:

77.1.1 The Department vide March 2023 stated that the Savings of ₹309.94 lakh was under Salaries and re-appropriation of grant to Capital Head.

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

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

Notes and Comments:

77.1.2 The Department vide dated March 2023 stated that Savings of ₹1,792.28 lakh was due non release of anticipated fund by Sponsoring Authority.

77.1.3 In view of Savings of ₹1,792.28 lakh, surrender of ₹3,095.17 lakh was not anticipated correctly leading to un-actual excess of ₹1,302.89 lakh which indicates that the Controlling Officer has no control mechanism to the overall budgeting system and financial management.

77.1.4 Excess occurred under:

(i) 4575 – Capital Outlay on other Special Areas Programmes

06 – Border Area Development

800 – Other Expenditure

01 - Border Area Development Programme

O. 3,550.00

S. ...

R.	(-) 3,388.17	161.83	1,464.72	(+) 1,302.89
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Re-appropriation of budget provision was not anticipated correctly leading to excess of ₹1,302.89 lakh which indicates casual approach of the Department towards overall budgeting system and financial management.

The Department stated vide dated 31-3-2023, that the anticipated amount was not released by the Sponsoring Authority.

GRANT NO. 78- TECHNICAL EDUCATION
(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2203- Technical Education				
Original	25,75,80			
Supplementary	21,49,04	47,24,84	44,97,21	(-) 2,27,63
Amount surrendered during the year (March 2023)				1,91,18

Capital

Major Head:

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

Original	14,50,00			
Supplementary	15,75,67	30,25,67	29,75,67	(-) 50,00
Amount surrendered during the year (March 2023)				50,00

Revenue

Notes and Comments:

78.1.1 In view of Savings of ₹227.63 lakh, surrender of ₹191.18 lakh was inadequate.

GRANT NO. 78- TECHNICAL EDUCATION-Conclld.

(All Voted)

Serial number	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i)	2203 – Technical Education			
	001 – Direction and Administration			
	01- Direction			
	O.	6,16.61		
	S.	18,97.07		
	R.	39.97	2,553.65	2,517.19
				(-) 36.46

Augmentation of ₹39.97 lakh through re-appropriation was not anticipated correctly resulting to final Savings of ₹36.46 lakh.

Reasons for Savings have not been intimated.

78.1.2 Savings mentioned above was counterbalanced by excess under:

(i)	2203 – Technical Education				
	105 – Polytechnics				
	01- Government Polytechnic				
	O.	1,859.19			
	S.	251.97			
	R.	(-) 205.31	1,905.85	1,905.86	(+) 0.01

Reasons for Savings have not been intimated (July 2023).

Capital**Notes and Comments:**

78.1.3 The Department vide March 2023 stated that the Savings of ₹50.00 lakh was due to non-receipt estimated amount from GoI.

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

(₹ in lakh)

Sl. No.	Name of DDO	Grant No.	Major Head	Amount Transferred During 2022-23	Amount spent out of total amount transferred during 2022-23	Unspent amount as on 31 March, 2023
1	Thepfungulie Kense	78	4202	2975.67	2982.39	393.28

GRANT NO. 79- BORDER AFFAIRS
(All Voted)

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
2053 - District Administration				
Original	2,85,72			
Supplementary	4,89	2,90,61	2,82,43	(-) 8,18
Amount surrendered during the year (March 2023)				8,18

Capital

Major Head:

4059 - Capital Outlay on Public Works

4216 - Capital Outlay on Housing

5054 - Capital Outlay on Roads and Bridges

Original	2,88,41			
Supplementary	...	2,88,41	2,88,41	...
Amount surrendered during the year (March 2023)				...

Revenue

Notes and Comments:

79.1.1 The Department vide March 2023 stated that the Savings of ₹8.18 lakh was under Salaries due to non-drawal of leave encashment and DA arrears.

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

(₹ in lakh)

Sl. No.	Name of DDO	Grant No.	Major Head	Amount Transferred During 2022-23	Amount spent out of total amount transferred during 2022-23	Unspent amount as on 31 March, 2023
1	Joint Director & DDO	79	2053	441.95	391.95	50.00

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

		Total Appropriation	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head				
2075 - Miscellaneous General Services				
Charged:				
<i>Original</i>	<i>2,58,96</i>			
<i>Supplementary</i>	<i>16,44</i>	<i>2,75,40</i>	<i>2,56,07</i>	<i>(-) 19,33</i>
<i>Amount surrendered during the year (March 2023)</i>				<i>19,33</i>

Revenue

Notes and Comments:

80.1.1 The Department vide March 2023 stated that the Savings of ₹19.33 lakh was under salaries, wages and RRT.

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

(₹ in lakh)

Sl. No.	Name of DDO	Grant No.	Major Head	Amount Transferred During 2022-23	Amount spent out of total amount transferred during 2022-23	Unspent amount as on 31 March, 2023
1	Smti. Obangla Jamir	80	2075	39.20	37.33	1.87

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

		Total Grant	Actual Expenditure (₹ in thousand)	Excess (+) Savings (-)
Revenue				
Major Head:				
3425 - Other Scientific Research				
Original	7,38,15			
Supplementary	4,01,59	11,39,74	11,15,39	(-) 24,35
Amount surrendered during the year (March 2023)				24,35

Capital

Major Head:

4059 - Capital Outlay on Public Works

5425 – Capital Outlay on Other Scientific and Environmental Research

Original	2,67,94			
Supplementary	...	2,67,94	2,67,94	...
Amount surrendered during the year (March 2023)				...

Revenue

Notes and Comments:

81.1.1 The Department vide March 2023 stated that the Savings of ₹24.35 lakh was due to non-appointments against retirement, non-drawal of leave encashment & medical reimbursement and non-release of Stateshare of fund from Ministry.

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	6,12,28			
Supplementary	...	6,12,28	5,94,77	(-) 17,51
Amount surrendered during the year (March 2023)				15,75

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	2,40,00			
Supplementary	4,36,26	6,76,26	6,76,26	...
Amount surrendered during the year (March 2023)				...

Revenue**Notes and Comments:****82.1.1** In view of Savings of ₹17.51 lakh, surrender of ₹15.75 lakh was inadequate.

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

(All Voted)

82.1.2 Savings occurred under:

Serial number	Head	Total Grant	Actual Expenditure (₹ in lakh)	Excess (+) Savings (-)
(i) 2810 – Non-Conventional Sources of Energy				
001 - Direction and Administration				
01 – Direction				
O.	612.28			
S.	...			
R.	(-) 15.75	596.53	594.77	(-) 1.76

Re-appropriation of provision was not anticipated correctly leading to final Savings of ₹1.76 lakh.

The Department vide March 2023 stated that the Savings was due to non-drawal of leave encashment and medical reimbursement.

APPENDIX-I

Statement showing grant wise details of recoveries` adjusted in reduction of expenditure during the year 2022-23.

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

(₹ in thousand)

Number and Name of Grant	Budget Estimate		Actual		Actual compared with Estimate	
					More (+)	Less (-)
	Revenue	Capital	Revenue	Capital	Revenue	Capital
35 – Medical, Public Health and Family Welfare	...	...	2,87,32	...	(+) 2,87,32	...
58 – Roads & Bridges	...	...	80,35,44	...	(+) 80,35,44	...
64 – Housing	...	...	1,47,04	...	(+) 1,47,04	...
68 – Police Engineering Project	...	...	40,06	...	(+) 40,06	...
Total	...	...	85,09,86	...	(+) 85,09,86	...

APPENDIX-II

Statement showing grant wise details of recoveries adjusted in reduction of expenditure during the year 2022-23.

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

(₹ in thousand)

Number and Name of Grant	Budget Estimate		Actual		Actual compared with Estimate	
					More (+)	Less (-)
	Revenue	Capital	Revenue	Capital	Revenue	Capital
04 – Administration of Justice	...	...	9,37	...	(+) 9,37	...
05 - Election	...	...	1,13	...	(+) 1,13	...
11 – District Administration	...	...	9,70	...	(+) 9,70	...
12 – Treasuries and Accounts	...	...	3,45	...	(+) 3,45	...
14 – Jails	...	...	6,72	...	(+) 6,72	...
18 - Pension and Other Retirement Benefits	...	...	3,39	...	(+) 3,39	...
22 – Civil Supplies	...	...	84	...	(+) 84	...
26 – Civil Secretariat	...	...	71	...	(+) 71	...
28 – Civil Police	...	...	91,33	...	(+) 91,33	...
31 – School Education	...	...	98,21	...	(+) 98,21	...
32 – Higher Education	...	...	1,08	...	(+) 1,08	...
33- Youth Resources and Sports	...	...	5,74	...	(+) 5,74	...
34 – Art and Culture and Gazetteers	...	...	3,45	...	(+) 3,45	...
35 - Medical, Public Health and Family Welfare	...	...	8,32	...	(+) 8,32	...
38 - Information and Public Relations	...	...	4,25	...	(+) 4,25	...
40 – Employment and Craftsmen Training	...	...	3,68	...	(+) 3,68	...
41 - Labour	...	...	35	...	(+) 35	...
42 – Rural Development	...	...	4,74	...	(+) 4,74	...
43 – Social Security and Welfare	...	...	6,25	...	(+) 6,25	...
44 - Evaluation	...	...	15,38	...	(+) 15,38	...
45 - Co-operation	...	...	59	...	(+) 59	...
47 - Legal Metrology and Consumer Protection	...	...	8,11	...	(+) 8,11	...
48 - Agriculture	...	...	86	...	(+) 86	...

APPENDIX-II-Concl.

Statement showing grant wise details of recoveries adjusted in reduction of expenditure during the year 2022-23.

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

(₹ in thousand)

Number and Name of Grant	Budget Estimate		Actual		Actual compared with Estimate	
					More (+)	Less (-)
	Revenue	Capital	Revenue	Capital	Revenue	Capital
49 - Soil and Water Conservation	...	...	2,87	...	(+) 2,87	...
50 – Animal Husbandry and Dairy Development	...	...	83	...	(+) 83	...
51 – Fisheries	...	...	79	...	(+) 79	...
52 – Forest, Environment and Wildlife	...	...	82	...	(+) 82	...
53 – Industries	...	...	4,84	...	(+) 4,84	...
55 –Power	...	...	1,15	...	(+) 1,15	...
56 –Road Transport	...	...	93	...	(+) 93	...
58 - Roads & Bridges	...	...	12,35	...	(+) 12,35	...
59 - Water Resources	...	...	2,96	...	(+) 2,96	...
60 – Water Supply	...	...	26,57	...	(+) 26,57	...
62 –Civil Ad ministration Works	...	...	15	...	(+) 15	...
64 - Housing	...	...	10,43	...	(+) 10,43	...
65 –State Council of Educational Research and Training	...	...	4,97,00	...	(+) 4,97,00	...
66 –Sericulture	...	...	1,21	...	(+) 1,21	...
67 –Home Guards	...	...	64	...	(+) 64	...
69 –Fire and Emergency Services	...	...	11	...	(+) 11	...
72 – Land Resources Development	...	...	62	...	(+) 62	...
TOTAL	...	...	8,51,92	...	(+) 8,51,92	...

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