



**GOVERNMENT OF NAGALAND**

**APPROPRIATION ACCOUNTS**

**2003-2004**

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## INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Nagaland for the year 2003-2004 presents the accounts of sums expended in the year ended 31st March, 2004 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*.

## SUMMARY OF

Number and name of grant or appropriation		Amount of grant or appropriation		
		Revenue Rs (2)	Capital Rs (3)	
01	State Legislature	<i>Charged</i>	5075000	0
		<i>Voted</i>	52463000	132800000
02	Head Of State	<i>Charged</i>	19777000	0
		<i>Voted</i>	0	0
03	Council Of Ministers	<i>Charged</i>	0	0
		<i>Voted</i>	52731000	0
04	Administration Of Justice	<i>Charged</i>	10366000	0
		<i>Voted</i>	50293000	30341000
05	Election	<i>Charged</i>	0	0
		<i>Voted</i>	48549000	5000000
06	Land Revenue	<i>Charged</i>	0	0
		<i>Voted</i>	3065000	0
07	State Excise	<i>Charged</i>	0	0
		<i>Voted</i>	46348000	15000000
08	Sales Tax	<i>Charged</i>	0	0
		<i>Voted</i>	34242000	25000000
09	Taxes On Vehicles	<i>Charged</i>	0	0
		<i>Voted</i>	19308000	21600000
10	Public Service Commission	<i>Charged</i>	12189000	0
		<i>Voted</i>	0	0
11	District Administration & Special Welfare Schemes	<i>Charged</i>	0	0
		<i>Voted</i>	330207000	0
12	Treasury And Accounts Administration	<i>Charged</i>	0	0
		<i>Voted</i>	68265000	40000000
13	Village Guards	<i>Charged</i>	0	0
		<i>Voted</i>	127634000	0
14	Jails	<i>Charged</i>	0	0
		<i>Voted</i>	75815000	62996000
15	Vigilance Commission	<i>Charged</i>	0	0
		<i>Voted</i>	13137000	0
16	State Guest House	<i>Charged</i>	0	0
		<i>Voted</i>	47408000	4550000
17	State Lotteries	<i>Charged</i>	0	0
		<i>Voted</i>	6823000	5000000
18	Pensions And Other Retirement Benefits	<i>Charged</i>	0	0
		<i>Voted</i>	1534354000	0
19	Rajya Sainik Board	<i>Charged</i>	0	0
		<i>Voted</i>	4581000	1500000
20	Relief.Rehabilitation	<i>Charged</i>	0	0
		<i>Voted</i>	18000000	0
21	Relief Of Distress Caused By Natural Calamities	<i>Charged</i>	0	0
		<i>Voted</i>	22700000	0
22	Civil Supplies	<i>Charged</i>	0	0
		<i>Voted</i>	49270000	116842000
23	Loans To Government Servants	<i>Charged</i>	0	0
		<i>Voted</i>	1000	34999000

## APPROPRIATION ACCOUNTS

Expenditure		Saving		Excess	
Revenue Rs (4)	Capital Rs (5)	Revenue Rs (6)	Capital Rs (7)	Revenue Rs (8)	Capital Rs (9)
5074990	0	10	0	0	0
52586580	107800000	0	25000000	123580	0
19601044	0	175956	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
52692098	0	38902	0	0	0
9868003	0	497997	0	0	0
54343908	20917000	0	9424000	4050908	0
0	0	0	0	0	0
48382691	4925000	166309	75000	0	0
0	0	0	0	0	0
2915764	0	149236	0	0	0
0	0	0	0	0	0
47278068	13137500	0	1862500	930068	0
0	0	0	0	0	0
34392661	19800000	0	5200000	150661	0
0	0	0	0	0	0
19788795	8932500	0	12667500	480795	0
12824635	0	0	0	635635	0
0	0	0	0	0	0
0	0	0	0	0	0
323650442	0	6556558	0	0	0
0	0	0	0	0	0
69168583	40000000	0	0	903583	0
0	0	0	0	0	0
125132877	0	2501123	0	0	0
0	0	0	0	0	0
88405511	58500000	0	4496000	12590511	0
0	0	0	0	0	0
13118591	0	18409	0	0	0
0	0	0	0	0	0
46383426	4550000	1024574	0	0	0
0	0	0	0	0	0
6754858	3462500	68142	1537500	0	0
0	0	0	0	0	0
1408144715	0	126209285	0	0	0
0	0	0	0	0	0
4619766	1500000	0	0	38766	0
0	0	0	0	0	0
18000000	0	0	0	0	0
0	0	0	0	0	0
-2275000	0	24975000	0	0	0
0	0	0	0	0	0
51703111	111175423	0	5666577	2433111	0
0	0	0	0	0	0
0	34966500	1000	32500	0	0



## SUMMARY OF

Number and name  
of grant or appropriation

Amount of grant or appropriation

(1)		Revenue		Capital	
		Rs	Rs	Rs	Rs
		(2)	(2)	(3)	(3)
24	Small Savings	<i>Charged</i>	0	0	0
		<i>Voted</i>	200000	0	0
25	Land Records And Survey	<i>Charged</i>	0	0	0
		<i>Voted</i>	118308000	1225000	0
26	Civil Secretariat	<i>Charged</i>	0	0	0
		<i>Voted</i>	383866000	8400000	0
27	Planning Machinery	<i>Charged</i>	0	0	0
		<i>Voted</i>	390805000	233700000	0
28	Civil Police	<i>Charged</i>	0	0	0
		<i>Voted</i>	2670018000	0	0
29	Stationery And Printing	<i>Charged</i>	0	0	0
		<i>Voted</i>	58177000	250000	0
30	Administrative Training Institute	<i>Charged</i>	0	0	0
		<i>Voted</i>	15376000	15000000	0
31	School Education	<i>Charged</i>	0	0	0
		<i>Voted</i>	1884299000	60000000	0
32	Higher And Technical Education	<i>Charged</i>	0	0	0
		<i>Voted</i>	361549000	8167000	0
33	Youth Resources And Sports	<i>Charged</i>	0	0	0
		<i>Voted</i>	69731000	74800000	0
34	Art And Culture And Gazetteers Unit	<i>Charged</i>	0	0	0
		<i>Voted</i>	55150000	1000000	0
35	Medical, Public Health And Family Welfare	<i>Charged</i>	0	0	0
		<i>Voted</i>	815100000	546926000	0
36	Urban Development	<i>Charged</i>	0	0	0
		<i>Voted</i>	93920000	641300000	0
37	Assistance To Municipalities And Development Works In Towns	<i>Charged</i>	0	0	0
		<i>Voted</i>	87414000	0	0
38	Information And Public Relations	<i>Charged</i>	0	0	0
		<i>Voted</i>	104546000	500000	0
39	Tourism	<i>Charged</i>	0	0	0
		<i>Voted</i>	51346000	3669000	0
40	Employment And Training	<i>Charged</i>	0	0	0
		<i>Voted</i>	77138000	59907000	0
41	Labour	<i>Charged</i>	0	0	0
		<i>Voted</i>	14752000	340000	0
42	Rural Development	<i>Charged</i>	0	0	0
		<i>Voted</i>	370724000	2500000	0
43	Social Security And Welfare	<i>Charged</i>	0	0	0
		<i>Voted</i>	451411000	54100000	0
44	Evaluation Unit	<i>Charged</i>	0	0	0
		<i>Voted</i>	13284000	95000	0
45	Co-Operation	<i>Charged</i>	0	0	0
		<i>Voted</i>	59175000	101947000	0
46	Statistics	<i>Charged</i>	0	0	0
		<i>Voted</i>	62814000	1500000	0

### APPROPRIATION ACCOUNTS -Contd.

Expenditure		Saving		Excess	
Revenue Rs	Capital Rs	Revenue Rs	Capital Rs	Revenue Rs	Capital Rs
(4)	(5)	(6)	(7)	(8)	(9)
0	0	0	0	0	0
200000	0	0	0	0	0
0	0	0	0	0	0
83414639	1225000	34893361	0	0	0
0	0	0	0	0	0
382242506	8400000	1623494	0	0	0
0	0	0	0	0	0
670581065	71571000	0	162129000	279776065	0
0	0	0	0	0	0
2589670815	0	80347185	0	0	0
0	0	0	0	0	0
58756172	250000	0	0	579172	0
0	0	0	0	0	0
15235735	5000000	140265	10000000	0	0
0	0	0	0	0	0
2030297238	9327000	0	50673000	145998238	0
0	0	0	0	0	0
367127266	23167000	0	0	5578266	15000000
0	0	0	0	0	0
65355802	67300000	4375198	7500000	0	0
0	0	0	0	0	0
55224872	999879	0	121	74872	0
0	0	0	0	0	0
829684978	188556999	0	358369001	14584978	0
0	0	0	0	0	0
19785059	178789000	74134941	462511000	0	0
0	0	0	0	0	0
77734514	0	9679486	0	0	0
0	0	0	0	0	0
107985176	500000	0	0	3439176	0
0	0	0	0	0	0
47521898	0	3824102	3669000	0	0
0	0	0	0	0	0
35702634	52841000	41435366	7066000	0	0
0	0	0	0	0	0
14354901	340000	397099	0	0	0
0	0	0	0	0	0
383862522	2500000	0	0	13138522	0
0	0	0	0	0	0
407299594	32400000	44111406	21700000	0	0
0	0	0	0	0	0
19497347	95000	0	0	6213347	0
0	0	0	0	0	0
48147734	36232000	11027266	65715000	0	0
0	0	0	0	0	0
62078655	1500000	735345	0	0	0

**SUMMARY OF**Number and name  
of grant or appropriation

Amount of grant or appropriation

(1)	Revenue		Capital	
		Rs		Rs
		(2)		(3)
47	Weights And Measures	<i>Charged</i>	0	0
		Voted	16537000	500000
48	Agriculture	<i>Charged</i>	0	0
		Voted	298730000	60000000
49	Soil And Water Conservation	<i>Charged</i>	0	0
		Voted	224047000	1000000
50	Animal Husbandry And Dairy Development	<i>Charged</i>	0	0
		Voted	305709000	6800000
51	Fisheries	<i>Charged</i>	0	0
		Voted	148642000	17700000
52	Forest	<i>Charged</i>	0	0
		Voted	231881000	26685000
53	Industries	<i>Charged</i>	0	0
		Voted	310911000	256405000
54	Mineral Development	<i>Charged</i>	0	0
		Voted	94237000	81250000
55	Power Projects	<i>Charged</i>	0	0
		Voted	808133000	839400000
56	Road Transport	<i>Charged</i>	0	0
		Voted	186617000	64782000
57	Housing Loans	<i>Charged</i>	0	0
		Voted	3000	2250000
58	Roads And Bridges	<i>Charged</i>	0	0
		Voted	471793000	878200000
59	Irrigation And Flood Control	<i>Charged</i>	0	0
		Voted	253811000	21866000
60	Water Supply Schemes	<i>Charged</i>	0	0
		Voted	199012000	800937000
61	Backward Area Development Special Employment Programn And Special Development Programme	<i>Charged</i>	0	0
		Voted	46950000	0
62	Civil Administration Works	<i>Charged</i>	0	0
		Voted	13740000	141885000
63	Science,Technology,Ecology And Enviornment	<i>Charged</i>	0	0
		Voted	35363000	1200000
64	Housing	<i>Charged</i>	0	0
		Voted	193408000	221972000
65	Scert	<i>Charged</i>	0	0
		Voted	81996000	49800000
66	Sericulture	<i>Charged</i>	0	0
		Voted	107570000	6000000
67	Home Guards	<i>Charged</i>	0	0
		Voted	60589000	4100000
68	Police Engineering Project	<i>Charged</i>	0	0
		Voted	73617000	117000000
69	Fire Services	<i>Charged</i>	0	0
		Voted	53687000	1403000

### APPROPRIATION ACCOUNTS -Contd.

Expenditure		Saving		Excess	
Revenue Rs	Capital Rs	Revenue Rs	Capital Rs	Revenue Rs	Capital Rs
(4)	(5)	(6)	(7)	(8)	(9)
0	0	0	0	0	0
19025814	500000	0	0	2488814	0
0	0	0	0	0	0
326709529	27719393	0	32280607	27979529	0
0	0	0	0	0	0
158661092	1000000	65385908	0	0	0
0	0	0	0	0	0
223502555	6054004	82206445	745996	0	0
0	0	0	0	0	0
67623209	23800000	81018791	0	0	6100000
0	0	0	0	0	0
184673673	8899000	47207327	17786000	0	0
0	0	0	0	0	0
250699761	158878024	60211239	97526976	0	0
0	0	0	0	0	0
86439311	81250000	7797689	0	0	0
0	0	0	0	-0	0
1610319221	609150634	0	230249366	802186221	0
0	0	0	0	0	0
187819241	68091014	0	0	1202241	3309014
0	0	0	0	0	0
0	2250000	3000	0	0	0
0	0	0	0	0	0
479593899	709676290	0	168523710	7800899	0
0	0	0	0	0	0
213254656	21866000	40556344	0	0	0
0	0	0	0	0	0
-43034093	631907533	242046093	169029467	0	0
0	0	0	0	0	0
46950000	0	0	0	0	0
0	0	0	0	0	0
17194772	67323877	0	74561123	3454772	0
0	0	0	0	0	0
7849890	1200000	27513110	0	0	0
0	0	0	0	0	0
294148055	237239472	0	0	100740055	15267472
0	0	0	0	0	0
45779412	4277000	36216588	45523000	0	0
0	0	0	0	0	0
52894993	6000000	54675007	0	0	0
0	0	0	0	0	0
60418738	4100000	170262	0	0	0
0	0	0	0	0	0
72417271	84930321	1199729	32069679	0	0
0	0	0	0	0	0
57231698	0	0	1403000	3544698	0

## SUMMARY OF

Number and name  
of grant or appropriation

Amount of grant or appropriation

(1)		Revenue		Capital	
		Rs		Rs	
		(2)		(3)	
70	Horticulture	<i>Charged</i>	0	0	
		<i>Voted</i>	66080000	24000000	
71	Parliamentary Affairs	<i>Charged</i>	0	0	
		<i>Voted</i>	320000	0	
72	Wasteland Development	<i>Charged</i>	0	0	
		<i>Voted</i>	337327000	1000000	
73	State Institute Of Rural Development	<i>Charged</i>	0	0	
		<i>Voted</i>	12986000	0	
74	Mechanical Engineering	<i>Charged</i>	0	0	
		<i>Voted</i>	108527000	73725000	
75	Police Telecommunication Organisation	<i>Charged</i>	0	0	
		<i>Voted</i>	46704000	0	
76	Servicing Of Debt	<i>Charged</i>	2707058000	1374599000	
		<i>Voted</i>	0	0	
77	Women Welfare	<i>Charged</i>	0	0	
		<i>Voted</i>	24592000	0	
78	Development Of Under Developed Areas	<i>Charged</i>	0	0	
		<i>Voted</i>	3432000	153600000	
79	Information Technology	<i>Charged</i>	0	0	
		<i>Voted</i>	117500000	0	
Total		<i>Charged</i>	2754465000	1374599000	
		<i>Voted</i>	15748748000	6164414000	

### APPROPRIATION ACCOUNTS -Contd.

Expenditure		Saving		Excess	
Revenue Rs	Capital Rs	Revenue Rs	Capital Rs	Revenue Rs	Capital Rs
(4)	(5)	(6)	(7)	(8)	(9)
0	0	0	0	0	0
62243000	4000000	3837000	20000000	0	0
0	0	0	0	0	0
320000	0	0	0	0	0
0	0	0	0	0	0
283437807	1000000	53889193	0	0	0
0	0	0	0	0	0
12941249	0	44751	0	0	0
0	0	0	0	0	0
113852696	40315905	0	33409095	5325696	0
0	0	0	0	0	0
45725298	0	978702	0	0	0
2347421757	2191387134	359636243	0	0	816788134
0	0	0	0	0	0
0	0	0	0	0	0
23274041	200000	1317959	0	0	200000
0	0	0	0	0	0
8185945	49798596	0	103801404	4753945	0
0	0	0	0	0	0
24996639	0	92503361	0	0	0
2394790429	2191387134	360310206	0	635635	816788134
15832097939	3962087364	1367211550	2242203122	1450561489	39876486

**SUMMARY OF APPROPRIATION ACCOUNTS-Contd.**

EXCESS OVER THE FOLLOWING 32 GRANTS/APPROPRIATION  
(REVENUE : 29,CAPITAL : 6) REQUIRE REGULARISATION :-

Srl No.	Grant No.	Name of Grant	EXCESS	
			Revenue(Rs)	Capital(Rs)
1	1	State Legislature	123580	0
2	4	Administration Of Justice	4050908	0
3	7	State Excise	930068	0
4	8	Sales Tax	150661	0
5	9	Taxes On Vehicles	480795	0
6	10	Public Service Commission	635635	0
7	12	Treasury And Accounts Administration	903583	0
8	14	Jails	12590511	0
9	19	Rajya Sainik Board	38766	0
10	22	Civil Supplies	2433111	0
11	27	Planning Machinery	279776065	0
12	29	Stationery And Printing	579172	0
13	31	School Education	145998238	0
14	32	Higher And Technical Education	5578266	15000000
15	34	Art And Culture And Gazetteers Unit	74872	0
16	35	Medical, Public Health And Family Welfare	14584978	0
17	38	Information And Public Relations	3439176	0
18	42	Rural Development	13138522	0
19	44	Evaluation Unit	6213347	0
20	47	Weights And Measures	2488814	0
21	48	Agriculture	27979529	0
22	51	Fisheries	0	6100000
23	55	Power Projects	802186221	0
24	56	Road Transport	1202241	3309014
25	58	Roads And Bridges	7800899	0
26	62	Civil Administration Works	3454772	0
27	64	Housing	100740055	15267472
28	69	Fire Services	3544698	0
29	74	Mechanical Engineering	5325696	0
30	76	Servicing Of Debt	0	816788134
31	77	Women Welfare	0	2000000
32	78	Development Of Under Developed Areas	4753945	0
Total			1451197124	856664620

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

### SUMMARY OF APPROPRIATION ACCOUNTS-Contd.

The reconciliation between the total expenditure according to the Appropriation Accounts for the year 2003-2004 and that shown in the Finance Accounts is indicated below :-

	Voted		
	Revenue Rs.	Capital Rs.	Total Rs.
Total expenditure according to the Appropriation Accounts	15832097939	3962087364	19794185303
Deduct-Total recoveries shown in Appendix	97027828	0	97027828
Net total expenditure shown in Statement No. 9 of the Finance Accounts	15735070111	3962087364	19697157475
	Charged		
	Revenue Rs.	Capital Rs.	Total Rs.
Total expenditure according to the Appropriation Accounts	2394790429	2191387134	4586177563
Deduct-Total recoveries shown in Appendix	0	0	0
Net total expenditure shown in Statement No. 9 of the Finance Accounts	2394790429	2191387134	4586177563



**CERTIFICATE OF THE COMPTROLLER AND  
AUDITOR GENERAL OF INDIA.**

The Appropriation Accounts have been prepared and examined under my direction in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971. On the basis of the information and explanations that my officers required and have obtained, I certify that these accounts are correct, subject to the observations in my Report on the accounts of the Government of Nagaland being presented separately for the year ended 31<sup>st</sup> March, 2004.



( Vijayendra N. Kaul )  
Comptroller and Auditor General of India

New Delhi,  
The

# **APPROPRIATION ACCOUNTS**



**GRANT No. 1-STATE LEGISLATURE**

(Voted/Charged)

<b>Revenue :</b>	Total	Actual	Excess (+)
Major Head :	Grant/Appropriation	Expenditure	Saving (-)
2011 - Parliament/State/Union Territory Legislature.	Rs.	Rs.	Rs.
Voted :			
Original	4,98,22,000		
Supplementary	26,41,000		
	5,24,63,000	5,25,86,580	1,23,580
Amount surrendered during the year			Nil
Major Head :			
2011 - Parliament/State/Union Territory Legislature.			
Charged :-			
Original	50,75,000		
Supplementary	0		
	50,75,000	50,74,990	-10
Amount surrendered during the year			Nil
<b>Capital :</b>			
Major Head :			
4059 - Capital Outlay on Public Works			
Voted :			
Original	13,28,00,000		
Supplementary	0		
	13,28,00,000	10,78,00,000	-2,50,00,000
Amount surrendered during the year (March, 2004)			2,50,00,000

## Notes/Comments

## Revenue:

1. The excess of Rs.1,23,580 over the voted grant requires regularisation.
2. In view of the excess of Rs.1.24 lakh in the voted grant, supplementary grant of Rs.26.41 lakh obtained proved insufficient.

**GRANT No. 1-STATE LEGISLATURE - Concl'd.**

3. Excess occurred in the voted grant under:

Head	Total Grant/Appropriation	Actual Expenditure (In lakh of rupees)	Exc Savin
2011 - Parliament/State/Union Territory Legislature.			
02 - State/Union Territory Legislature			
103 - Legislative Secretariat			
O.	329.33		
S.	14.63		
R.	.00	346.01	+2.05

Reasons for excess have not been communicated (November, 2004).

## GRANT No. 2-HEAD OF STATE

(All Charged)

Revenue :		Total	Actual	Excess (+)
Major Head :		Appropriation	Expenditure	Saving (-)
		Rs.	Rs.	Rs.
2012 - President, Vice-President/Governor/Administrator of Union Territories				
Charged :-				
Original	1,89,04,000			
Supplementary	8,73,000			
		1,97,77,000	1,96,01,044	-1,75,956
Amount surrendered during the year (March, 2004)				1,76,000

**GRANT No. 3-COUNCIL OF MINISTERS**

(All Voted)

Revenue :	Total Grant	Actual Expenditure	Excess (+) Saving (-)
Major Head :	Rs.	Rs.	Rs.
2013 - Council of Minister			
Voted :			
Original	3,62,05,000	5,27,31,000	5,26,92,098
Supplementary	1,65,26,000		
Amount surrendered during the year			Nil

Notes/Comments:

Revenue:

- Final saving of Rs.0.39 lakhs, but no part of it was surrendered during the year.
- Saving occurred mainly under:

Head	Total Grant	Actual Expenditure	Excess(+) Saving(-)
104 - Entertainment and Hospitality Expenses			
O.	17.00	13.44	-3.56
S.	.00		
R.	.00		
105 - Discretionary Grant by Ministers			
O.	50.00	50.00	-100.00
S.	.00		
R.	100.00		

Reasons for saving have not been intimated (November, 2004).

- Saving mentioned above in note (2) was partly counter balanced by excess under:

2013 - Council of Minister			
800 - Other Expenditure			
01 - Others			
O.	155.45	231.66	235.92
S.	60.86		
R.	15.35		
			+4.26

## GRANT No. 4-ADMINISTRATION OF JUSTICE

(Voted/Charged)

<b>Revenue :</b>		Total Grant/Appropriation Rs.	Actual Expenditure Rs.	Excess (+) Saving (-) Rs.
Major Head :				
2014 - Administration of Justice				
Voted :				
Original	4,64,35,000	5,02,93,000	5,43,43,908	40,50,908
Supplementary	38,58,000			
Amount surrendered during the year (March, 2004)				10,76,000
Major Head :				
2014 - Administration of Justice				
Charged :-				
Original	1,01,98,000	1,03,66,000	98,68,003	-4,97,997
Supplementary	1,68,000			
Amount surrendered during the year (March, 2004)				3,25,000
<b>Capital :</b>				
Major Head :				
4059 - Capital Outlay on Public Works				
4216 - Capital Outlay on Housing				
Voted :				
Original	2,13,16,000	3,03,41,000	2,09,17,000	-94,24,000
Supplementary	90,25,000			
Amount surrendered during the year (March, 2004)				94,24,000

Notes/Comments:

Revenue:

Voted:

1. The expenditure exceeded the grant by Rs.40,50,908. The excess requires regularisation.
2. In view of final excess of Rs.40,50,908, augmentation of funds through supplementary grants proved inadequate.
3. In view of final excess of Rs.40,50,908, surrender of Rs.10,76,000 proved injudicious and led to an ultimate excess of Rs.51,26,908.



**GRANT No. 3-COUNCIL OF MINISTERS - Concl'd.**

Head		Total Grant	Actual Expenditure	Excess(+) Saving(-)
02- Grant-in-aid to the Chief Minister's Sports Fund				
O.	.00			
S.	100.00			
R.	-100.00	.00	100.00	+100.00

Reasons for excess have not been intimated (November, 2004).

**GRANT No. 4-ADMINISTRATION OF JUSTICE - Concl.**

4. Excess occurred mainly under:

Head		Total Grant/Appropriation	Actual Expenditure (In lakh of rupees)	Exc Savin
2014- Administration of Justice				
105- Civil and Session Courts etc.				
02- Chief Judicial Magistrates Establishment				
O.	131.61			
S.	10.42			
R.	28.17	170.20	172.39	+2.19
03- Dy. Commissioners Establishment				
O.	32.87			
S.	2.41			
R.	-4.96	30.32	75.60	+45.28
114- Legal Advisers and Counsels				
02- Public Prosecutors				
O.	98.78			
S.	8.10			
R.	-7.58	99.30	104.34	+5.04

Reasons for excess have not been intimated (November, 2004).

5. Excess mentioned above was partly counter balanced by saving under:

105- Civil and Session Courts etc.				
01- Dy. Commissioner-Judicial Establishment				
O.	46.44			
S.	2.71			
R.	-1.80	47.35	46.20	-1.15

Reasons for saving have not been intimated (November, 2004).

Charged:

6. In view of final saving of Rs.4.98 lakh, surrender of Rs.3.25 proved inadequate.

7. Saving occurred mainly under:

102- High Courts (Charged), Kohima Bench Establishment				
O.	101.98			
S.	1.68			
R.	-3.25	100.41	98.68	-1.73

Reasons for saving have not been intimated (November, 2004).

**GRANT No. 5-ELECTION**

(All Voted)

<b>Revenue :</b>		Total Grant Rs.	Actual Expenditure Rs.	Excess (+) Saving (-) Rs.
Major Head :				
2015 - Elections				
Voted :				
Original	4,57,74,000	4,85,49,000	4,83,82,691	-1,66,309
Supplementary	27,75,000			
Amount surrendered during the year (March, 2004)				3,000

**Capital :**

Major Head :				
4059 - Capital Outlay on Public Works				
Voted :				
Original	50,00,000	50,00,000	49,25,000	-75,000
Supplementary	0			
Amount surrendered during the year (March, 2004)				75,000

Notes/Comments:

## Revenue:

1. In view of final saving of Rs.1.66 lakh, surrender of Rs.0.03 lakh proved inadequate.
2. Saving occurred mainly under:

Head		Total Grant	Actual Expenditure	Excess(+) Saving(-)
2015 - Elections				
102- Electoral Officers				
02- Subordinate Establishment				
O.	111.88	111.28	110.27	-1.01
S.	.00			
R.	-.60			
103- Preparation and Printing of Electoral Rolls				
02- Printing				
O.	50.00	75.00	50.00	-25.00
S.	.00			
R.	25.00			

Reasons for saving have not been intimated (November, 2004).

**GRANT No. 5-ELECTION - Concl'd.**

3. Saving mentioned above was partly counter balanced by excess under:

Head		Total Grant	Actual Expenditure	Excess(+) Saving(-)
2015 - Elections				
103 - Preparation and Printing of Electoral Rolls				
01 - Enumeration				
O.	75.00			
S.	.00			
R.	-25.00	50.00	75.00	+25.00

Reasons for excess have not been intimated (November, 2004).

**GRANT No. 6-LAND REVENUE**

(All Voted)

Revenue :	Total Grant Rs.	Actual Expenditure Rs.	Excess (+) Saving (-) Rs.
Major Head :			
2029 - Land Revenue			
Voted :			
Original	30,65,000		
Supplementary	0		
	30,65,000	29,15,764	-1,49,236
Amount surrendered during the year (March, 2004)			1,13,000

Notes/Comments:

Revenue:

- In view of final saving of Rs.1.49 lakh, surrender of Rs.1.13 lakh was inadequate.
- Saving occurred mainly under:

Head	Total Grant	Actual Expenditure	Excess(+) Saving(-)
2029 - Land Revenue			
101 - Collection Charges			
O.	6.25		
S.	.00		
R.	.00	3.21	-3.04
	6.25		

Reasons for saving have not been intimated (November, 2004).

- Saving mentioned above was partly counter balanced by excess under:

2029 - Land Revenue			
103 - Land Records			
O.	24.40		
S.	.00		
R.	-1.13	25.95	+2.68
	23.27		

Reasons for excess have not been intimated (November, 2004).

**GRANT No. 7-STATE EXCISE**

(All Voted)

<b>Revenue :</b>		Total Grant Rs.	Actual Expenditure Rs.	Excess (+) Saving (-) Rs.
Major Head :				
2039 - State Excise				
Voted :				
Original	4,57,41,000	4,63,48,000	4,72,78,068	9,30,068
Supplementary	6,07,000			
Amount surrendered during the year				Nil

**Capital :**

Major Head :				
4059 - Capital Outlay on Public Works				
Voted :				
Original	1,50,00,000	1,50,00,000	1,31,37,500	-18,62,500
Supplementary	0			
Amount surrendered during the year (March, 2004)				18,62,000

Notes/Comments:

## Revenue:

1. The expenditure exceeded the grant by Rs.9,30,068. The excess requires regularisation.
2. Excess occurred mainly under:

Head		Total Grant	Actual Expenditure	Excess(+) Saving(-)
2039- State Excise				
001 - Direction and Administration				
01 - Commissioner's Establishment				
O.	132.72	171.57	174.96	+3.39
S.	6.07			
R.	32.78			
02 - Sub-ordinate Establishment				
O.	324.69	291.91	297.82	+5.91
S.	.00			
R.	-32.78			

Reasons for excess have not been intimated (November, 2004).

**GRANT No. 8-SALES TAX**

(All Voted)

<b>Revenue :</b>	Total Grant Rs.	Actual Expenditure Rs.	Excess (+) Saving (-) Rs.
Major Head :			
2040 - Taxes on Sales, Trade etc			
Voted :			
Original                             3,39,38,000 } Supplementary                     3,04,000 } Amount surrendered during the year	3,42,42,000	3,43,92,661	1,50,661  Nil

**Capital :**

Major Head :			
4059 - Capital Outlay on Public Works			
4216 - Capital Outlay on Housing			
Voted :			
Original                             2,50,00,000 } Supplementary                     0 } Amount surrendered during the year (March, 2004)	2,50,00,000	1,98,00,000	-52,00,000  52,00,000

## Notes/Comments:

## Revenue:

1. The expenditure exceeded the grant by Rs.1,50,661. The excess requires regularisation.
2. Excess occurred mainly under:

Head	Total Grant	Actual Expenditure	Excess(+) Saving(-)
2040 - Taxes on Sales, Trade etc			
101 - Collection Charges			
O.                             217.04			
S.                             .00			
R.                             11.13	228.17	229.68	+1.51

Reasons for excess have not been intimated (November, 2004).

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

(All Voted)

<b>Revenue :</b>		Total Grant Rs.	Actual Expenditure Rs.	Excess (+) Saving (-) Rs.
Major Head :				
2041 - Taxes on Vehicles				
Voted :				
Original	1,74,20,000	1,93,08,000	1,97,88,795	4,80,795
Supplementary	18,88,000			
Amount surrendered during the year :				Nil

**Capital :**

Major Head :				
4059 - Capital Outlay on Public Works				
4552 - Capital Outlay on North Eastern Areas				
Voted :				
Original	2,16,00,000	2,16,00,000	89,32,500	-1,26,67,500
Supplementary	0			
Amount surrendered during the year				Nil

## Notes/Comments:

## Revenue:

1. The expenditure exceeded the grant by Rs.4,80,795. The excess requires regularisation.
2. Excess occurred mainly under:

Head		Total Grant	Actual Expenditure	Excess(+) Saving(-)
2041 - Taxes on Vehicles				
101 - Collection Charges				
O.	108.66	118.35	121.92	+3.57
S.	7.68			
R.	2.01			

Reasons for excess have not been intimated.



**GRANT No. 9-TAXES ON VEHICLES - Concl'd.**

Capital:

3. No part of the saving was surrendered during the year.
4. Saving occurred mainly under:

Head	Total Grant	Actual Expenditure	Excess(+) Saving(-)
4552 - Capital Outlay on North Eastern Areas			
09 - Taxes on Vehicles			
800 - Other Expenditure			
01 - Inter State Bus Terminus			
O.	126.00		
S.	.00		
R.	.00		
	126.00	.00	-126.00

Reasons for non-utilisation of entire provision have not been communicated (November, 2004).

**GRANT No. 10-PUBLIC SERVICE COMMISSION**

(All Charged)

<b>Revenue :</b>		Total Appropriation Rs.	Actual Expenditure Rs.	Excess (+) Saving (-) Rs.
Major Head :				
2051 - Public Service Commission				
Charged :-				
<i>Original</i>	1,15,32,000	1,21,89,000	1,28,24,635	6,35,635
<i>Supplementary</i>	6,57,000			
<i>Amount surrendered     during the year</i>				<i>Nil</i>

Notes/Comments:

Revenue:

1. The expenditure exceeded the grant by Rs.6,35,635. The excess requires regularisation.
2. Excess occurred mainly under:

Head		Total Appropriation	Actual Expenditure (In lakh of rupees)	Exc Savii
2051 - Public Service Commission				
102 - State Public Service Commission				
O.	115.32			
S.	6.57			
R.	.00	121.89	128.25	+6.36

Reasons for excess have not been intimated (November, 2004)

**GRANT No. 11-DISTRICT ADMINISTRATION & SPECIAL WELFARE SCHEMES**

(All Voted)

Revenue :	Total Grant	Actual Expenditure	Excess (+) Saving (-)
Major Head :	Rs.	Rs.	Rs.
2053 - District Administration			
2235 - Social Security and Welfare			
Voted :			
Original	29,71,71,000		
Supplementary	3,30,36,000		
	33,02,07,000	32,36,50,442	-65,56,558
Amount surrendered during the year			Nil

Notes/Comments:

Revenue:

- No part of the saving was surrendered during the year.
- Saving occurred mainly under:

Head	Total Grant	Actual Expenditure	Excess(+) Saving(-)
2053 - District Administration			
093 - District Establishment			
O.	1,498.39		
S.	89.75		
R.	.00	1,588.14	1,370.35
			-217.79
101 - Commissioners Establishment			
O.	259.71		
S.	11.36		
R.	25.07	296.14	288.33
			-7.81
800 - Other Expenditure			
O.	184.39		
S.	187.07		
R.	-37.07	334.39	298.61
			-35.78

Reasons for saving have not been intimated (November, 2004).

- Saving mentioned above was partly counter balanced by excess under:

**GRANT No. 11-DISTRICT ADMINISTRATION & SPECIAL WELFARE SCHEMES -  
Concl.d.**

Head		Total Grant	Actual Expenditure	Excess(+) Saving(-)
2053 - District Administration				
094 - Other Establishments				
01 - Sub-Divisional Establishment				
O.	1,024.78			
S.	42.18			
R.	12.00	1,078.96	1,274.78	+195.82

Reasons for excess have not been intimated (November, 2004)

**GRANT No. 12-TREASURY AND ACCOUNTS ADMINISTRATION**

(All Voted)

<b>Revenue :</b>	Total Grant Rs.	Actual Expenditure Rs.	Excess (+) Saving (-) Rs.
Major Head :			
2030 - Stamps and Registration			
2054 - Treasury and Accounts Administration			
Voted :			
Original                             5,90,89,000 } Supplementary                     91,76,000 } Amount surrendered during the year	6,82,65,000	6,91,68,583	9,03,583  Nil

**Capital :**

Major Head :			
4059 - Capital Outlay on Public Works			
4216 - Capital Outlay on Housing			
Voted :			
Original                             4,00,00,000 } Supplementary                     0 } Amount surrendered during the year	4,00,00,000	4,00,00,000	0  Nil

## Notes/Comments:

## Revenue:

1. The expenditure exceeded the grant by Rs.9,03,583. The excess requires regularisation.
2. Excess occurred mainly under:

Head	Total Grant	Actual Expenditure	Excess(+) Saving(-)
2030 - Stamps and Registration			
02- Stamps (Non-Judicial)			
101 - Cost of Stamps			
O.                             12.00			
S.                             .00			
R.                             -9.28	2.72	6.45	+3.73
2054 - Treasury and Accounts Administration			
097 - Treasury Establishment			
O.                             345.37			
S.                             61.76			
R.                             28.60	435.73	448.85	+13.12

**GRANT No. 12-TREASURY AND ACCOUNTS ADMINISTRATION - Concl'd.**

Reasons for excess have not been intimated (November, 2004).

3. The excess in note (1) above was partly counter balanced by saving under:

Head		Total Grant	Actual Expenditure	Excess(+) Saving(-)
2030- Stamps and Registration				
01- Stamps-Judicial				
101- Cost of Stamps				
O.	5.00			
S.	.00			
R.	.00	5.00	1.28	-3.72
2054- Treasury and Accounts Administration				
800- Other Expenditure				
01- Audit				
O.	22.38			
S.	.00			
R.	.92	23.30	19.21	-4.09

Reasons for saving have not been intimated (November, 2004).

**GRANT No. 13-VILLAGE GUARDS**

(All Voted)

<b>Revenue :</b>		Total Grant Rs.	Actual Expenditure Rs.	Excess (+) Saving (-) Rs.
Major Head :				
2055 - Police				
Voted :				
Original	10,53,55,000	} 12,76,34,000	12,51,32,877	-25,01,123
Supplementary	2,22,79,000			
Amount surrendered during the year				Nil

Notes/Comments:

Revenue:

1. No part of the saving was surrendered during the occurred.
2. Saving occurred mainly under:

Head		Total Grant	Actual Expenditure	Excess(+) Saving(-)
2055 - Police				
110 - Village Police				
O.	1,053.55	1,276.34	1,251.33	-25.01
S.	222.79			
R.	.00			

Reasons for saving have not been intimated (November, 2004).

**GRANT No. 14-JAILS**

(All Voted)

<b>Revenue :</b>		Total Grant Rs.	Actual Expenditure Rs.	Excess (+) Saving (-) Rs.
Major Head :				
2056 - Jails				
Voted :				
Original	7,54,65,000	7,58,15,000	8,84,05,511	1,25,90,511
Supplementary	3,50,000			
Amount surrendered during the year				Nil

**Capital :**

Major Head :				
4059 - Capital Outlay on Public Works				
4216 - Capital Outlay on Housing				
Voted :				
Original	3,92,96,000	6,29,96,000	5,85,00,000	-44,96,000
Supplementary	2,37,00,000			
Amount surrendered during the year (March, 2004)				44,96,000

Notes/Comments:

Revenue:

1. The expenditure exceeded the grant by Rs.1,25,90,511. The excess requires regularisation.
2. Excess occurred mainly under:

Head		Total Grant	Actual Expenditure	Excess(+) Saving(-)
2056 - Jails				
001 - Direction and Administration				
O.	77.39	259.00	343.94	+84.94
S.	.00			
R.	181.61			
101 - Jails				
01 - State Central Jail				
O.	206.67	194.81	199.75	+4.94
S.	.00			
R.	-11.86			



## GRANT No. 14-JAILS - Concl.

Head		Total Grant	Actual Expenditure	Excess(+) Saving(-)
02 - Other Jails				
O.	454.71			
S.	3.50			
R.	-173.78	284.43	319.39	+34.96
800 - Other Expenditure				
01 - Payment for Professional and Special Services				
O.	.24			
S.	.00			
R.	-.24	.00	1.07	+1.07

Reasons for excess have not been intimated (November, 2004).

## GRANT No. 15-VIGILANCE COMMISSION

(All Voted)

Revenue :	Total Grant Rs.	Actual Expenditure Rs.	Excess (+) Saving (-) Rs.
Major Head :			
2070 - Other Administrative Services			
Voted :			
Original	1,15,47,000		
Supplementary	15,90,000		
	1,31,37,000	1,31,18,591	-18,409
Amount surrendered during the year (March, 2004)			18,000

**GRANT No. 16-STATE GUEST HOUSE**

(All Voted)

<b>Revenue :</b>	Total Grant Rs.	Actual Expenditure Rs.	Excess (+) Saving (-) Rs.
Major Head :			
2070 - Other Administrative Services			
Voted :			
Original                             4,39,45,000 } Supplementary                     34,63,000 } Amount surrendered during the year (March, 2004)	4,74,08,000	4,63,83,426	-10,24,574  8,36,000

**Capital :**

Major Head :			
4059 - Capital Outlay on Public Works			
Voted :			
Original                                 0 } Supplementary                         45,50,000 } Amount surrendered during the year	45,50,000	45,50,000	0  Nil

Notes/Comments:

## Revenue:

1. In view of final saving of Rs.10.25 lakh augmentation of provisions through supplementary grant by Rs.34.63 lakh proved excessive.
2. Surrender of Rs.8.36 lakh in view of saving of Rs.10.25 lakh was inadequate.
3. Saving occurred mainly under:

Head	Total Grant	Actual Expenditure	Excess(+) Saving(-)
2070 - Other Administrative Services			
115 - Guest Houses, Government Hostels etc.			
01 - Nagaland House Delhi			
O.                             177.39			
S.                             3.25			
R.                             - 73	179.91	177.95	-1.96

Reasons for saving have not been intimated (November, 2004).

**GRANT No. 17-STATE LOTTERIES**

(All Voted)

<b>Revenue :</b>	Total Grant Rs.	Actual Expenditure Rs.	Excess (+) Saving (-) Rs.
Major Head :			
2075 - Miscellaneous General Services			
Voted :			
Original                      63,06,000 } Supplementary                5,17,000 }	68,23,000	67,54,858	-68,142
Amount surrendered during the year			Nil

**Capital :**

Major Head :			
4059 - Capital Outlay on Public Works			
Voted :			
Original                      50,00,000 } Supplementary                0 }	50,00,000	34,62,500	-15,37,500
Amount surrendered during the year			Nil

Notes/Comments:

Capital:

1. Final saving was Rs.15.38 lakh, but no part of it was surrendered during the year.
2. Saving occurred mainly under:

Head	Total Grant	Actual Expenditure	Excess(+) Saving(-)
4059 - Capital Outlay on Public Works			
01 - Office Buildings			
051 - Construction			
17- Non-Functional Buildings (State Lotteries)			
O.                      50.00			
S.                      .00			
R.                      .00	50.00	34.63	-15.38

Reasons for saving have not been intimated (November, 2004).

**GRANT NO. 18-PENSIONS AND OTHER RETIREMENT BENEFITS**

(All Voted)

Revenue :	Total Grant Rs.	Actual Expenditure Rs.	Excess (-) Saving (+) Rs.
Major Head :			
2071 - Pensions and Other Retirement benefits			
Voted :			
Original	123,48,05,000		
Supplementary	29,95,49,000		
Amount surrendered during the year			
Notes/Comments:			
Revenue:			
1. In view of final saving of Rs.12,62,09 lakh, augmentation of Rs.29,95,49 lakh through supplementary grant provided excessive. No part of it was surrendered during the year.			
2. Saving occurred mainly under:			
Head	Total Grant	Actual Expenditure	Excess (+) Saving(-)
2071 - Pensions and Other Retirement benefits			
01 - Civil			
101 - Superannuation and Retirement Allowances	6,697.78	8,954.55	-483.73
	1,284.50		
	1,456.00		
102 - Computed Value of Pensions	1,239,41	2,268.92	-236.68
	1,266.19		
	.00		
104 - Gratuities	1,106.32	1,346.55	-204.57
	444.80		
	.00		

**GRANT No. 18-PENSIONS AND OTHER RETIREMENT BENEFITS - Concl.**

Head		Total Grant	Actual Expenditure	Excess(+) Saving(-)
105 - Family pension				
O.	3,304.54			
S.	.00			
R.	-1,456.00	1,848.54	1,511.43	-337.11

Reasons for saving have not been intimated (November, 2004).

**GRANT No. 19-RAJYA SAINIK BOARD**

(All Voted)

<b>Revenue :</b>	Total Grant Rs.	Actual Expenditure Rs.	Excess (+) Saving (-) Rs.
Major Head :			
2235- Social Security and Welfare			
Voted :			
Original	35,35,000		
Supplementary	10,46,000		
	} 45,81,000	46,19,766	38,766
Amount surrendered during the year			Nil

**Capital :**

Major Head :			
4235 - Capital Outlay on Social Security and Welfare			
Voted :			
Original	15,00,000		
Supplementary	0		
	} 15,00,000	15,00,000	0
Amount surrendered during the year			Nil

Notes/Comments:

Revenue:

- I. The expenditure exceeded the grant by Rs.38,766. The excess requires regularisation.

## GRANT No. 20-RELIEF,REHABILITATION

(All Voted)

Revenue :	Total Grant Rs.	Actual Expenditure Rs.	Excess (+) Saving (-) Rs.
Major Head :			
2235 - Social Security and Welfare			
2250 - Other Social Services			
Voted :			
Original	1,80,00,000		
Supplementary	0		
	}	1,80,00,000	1,80,00,000
Amount surrendered during the year			0 Nil

Notes/Comments:

Revenue:

- I. Although overall excess/saving is Nil, but, there has been deviation of funds at sub head level as shown below:

2235 - Social Security and Welfare			
60 - Other Social Security and Welfare programmes			
200 - Other Schemes			
06 - Cash Doles			
O.	134.52		
S.	.00		
R.	.00	134.52	140.11
			+5.59

Reasons for deviation have not been intimated (November, 2004).



**GRANT No. 21-RELIEF OF DISTRESS CAUSED BY NATURAL CALAMITIES**

(All Voted)

Revenue :	Total Grant Rs.	Actual Expenditure Rs.	Excess (+) Saving (-) Rs.
Major Head :			
2245 - Relief on Account of Natural Calamities			
Voted :			
Original	2,27,00,000		
Supplementary	0		
	} 2,27,00,000	-22,75,000	-2,49,75,000
Amount surrendered during the year			Nil

Notes/Comments:

Revenue:

1. Final saving was Rs.2,49.75 lakh. No part of it was surrendered during the year.

2. Saving occurred mainly under:

Head	Total Grant	Actual Expenditure	Excess(+) Saving(-)
2245 - Relief on Account of Natural Calamities			
05 - Calamity Relief Fund			
101 - Transfer to Reserve Funds and Deposit Accounts-Calamity Relief Fund			
O.	227.00		
S.	.00		
R.	.00	85.25	-141.75
901 - Deduct -Amount met from Calamity Relief Fund			
O.	.00		
S.	.00		
R.	.00	-272.75	-272.75

Reasons for saving have not been intimated (November, 2004).

3. Saving mentioned above was partly counter balanced by excess under:

2245 - Relief on Account of Natural Calamities			
02- Flood, Cyclone, etc.			
101 - Gratuitous Relief			
O.	.00		
S.	.00		
R.	.00	164.75	+164.75

Reasons for excess have not been intimated (November, 2004).

## GRANT No. 21-RELIEF OF DISTRESS CAUSED BY NATURAL CALAMITIES - Concl'd

4. 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 C.R.F., but during this year (2003-2004), the total amount withdrawn from 8235 - 111 C.R.F. have not been spent for actual relief purpose.

This fund, recommended by the 9th Finance Commission, came into force w.e.f. 1990-91 and was to be operative till the end of the Financial Year 1994-95. Subsequently, the 10th Finance Commission reviewed the scheme and based on the recommendations of the State Government, the Government of India accepted the continuance of the scheme for another 5 (five) years from 1995-96 to 1999-2000 with increase annual contribution.

During the period of 1990-91 to 1994-95, the annual contribution to the C.R.F. of the Nagaland State was fixed at Rs.1.00 crore to be shared between the Central and State Government in the ratio of 3:1 respectively and for the period of 1995-96 to 1999-2000, the annual contribution to the C.R.F. of this State has been fixed at enhanced rate as shown below:-

Year	Annual Contribution	Central Share (Rupees 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

The fund has again been recommended by the 11th Finance Commission for another five years upto 2004-2005.\*

The Share of Central Government was to be paid to the State Government as Grants-in-aid and accounted for in Central book under the head "3601-Grants-in-aid to state Government, 01-Non-Plan Grants, 109-Grants towards contribution to C.R.F. 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 - Calamity Relief Fund, Transfer to Reserve Funds and Deposit, Accounts, C.R.F.

The total contribution was to be transferred to the fund under the head of account 8235- General and Other Reserve Fund, 111 - Calamity relief fund by debiting the said amounts to the Major Head 2245 - Under which budget provision was created.

During the year a sum of Rs 1,66,00,000 was received as grants from Central Government towards contribution to C.R.F. of State Government, but the State Government has created budget provision for the purpose for Rs.2,27,00,000 only under the head 2245-05-101-Transfer to Reserve Fund and Deposit Account C.R.F. and in practical Rs.85,25,000 only has been transferred to Reserve Fund and was invested to Nagaland State Co-operative Bank Limited, Kohima by affording debit to "8235-112-C.R.F. Investment Account" and Rs.2,72.75 lakh being the actual amount to be spent for relief purpose was debited to "8235-111-C.R.F." by contra minus debit to 2245-05-901-Deduct amount met from C.R.F. The additional amount spent for relief purpose was withdrawn from Bank

The guidelines for regulating the fund require that the balance at the credit of the fund is to be invested in specified securities, treasury bills, bonds, units in specified percentage including state Co-operative Bank @ 15%. But in violation of the guidelines, all the amount invested out of CRF were made with Nagaland State Co-operative Bank Ltd., Kohima a non-Scheduled Bank.

\* The information regarding ratio of share to be borne by the Central and State Government are still awaited.

## GRANT No. 22-CIVIL SUPPLIES

(All Voted)

Revenue :	Total Grant Rs.	Actual Expenditure Rs.	Excess (+) Saving (-) Rs.
Major Head :			
2408 - Food Storage and Warehousing			
Voted :			
Original                      4,89,10,000 } Supplementary                3,60,000 }	4,92,70,000	5,17,03,111	24,33,111
Amount surrendered during the year			Nil

**Capital :**

Major Head :			
4408 - Capital Outlay on Food, Storage and Warehousing			
Voted :			
Original                      5,71,73,000 } Supplementary                5,96,69,000 }	11,68,42,000	11,11,75,423	-56,66,577
Amount surrendered during the year			Nil

## Notes/Comments:

## Revenue:

1. The expenditure exceeded the grant by Rs.24,33,111. The excess requires regularisation.
2. Excess occurred mainly under:

Head	Total Grant	Actual Expenditure	Excess(+) Saving(-)
2408- Food Storage and Warehousing			
01- Food			
001 - Direction and Administration			
01- Direction			
O.                      280.75			
S.                              3.60			
R.                      -51.71	232.64	235.55	+2.91
02- Subordinate Establishment			
O.                      208.35			
S.                              .00			
R.                      51.71	260.06	281.48	+21.42

Reasons for excess have not been intimated (November, 2004).

## GRANT No. 22-CIVIL SUPPLIES - Concl'd.

Capital:

3. No part of the saving was surrendered during the year.

4. Saving occurred mainly under:

Head	Total Grant	Actual Expenditure	Excess(+) Saving(-)
4408 - Capital Outlay on Food, Storage and Warehousing			
01 - Food			
101 - Procurement and Supplies			
01 - Cost of Rice and other Commodities			
O.                   .00			
S.                   .00			
R.                   902.07	902.07	842.75	-59.32
03 - Other Charges			
O.                   231.73			
S.                   500.96			
R.                   -466.34	266.35	.00	-266.35

5. Reasons for saving have not been intimated (November, 2004).

6. The saving mentioned above was partly counter balanced by excess under:

4408 - Capital Outlay on Food, Storage and Warehousing			
02 - Storage and Warehousing			
800 - Other expenditure			
01 - Construction of Godowns in Different Districts			
O.                   300.00			
S.                   .00			
R.                   -300.00	.00	269.00	+269.00

Reasons for excess have not been intimated.

**GRANT No. 23-LOANS TO GOVERNMENT SERVANTS**

(All Voted)

<b>Revenue :</b>		Total Grant Rs.	Actual Expenditure Rs.	Excess (+) Saving (-) Rs.
Major Head :				
2075 - Miscellaneous General Services				
Voted :				
Original	1,000			
Supplementary	0	1,000	0	-1,000
Amount surrendered during the year (March, 2004)				1,000
<b>Capital :</b>				
Major Head :				
7610 - Loans to Government Servants, etc				
Voted :				
Original	2,49,99,000			
Supplementary	1,00,00,000	3,49,99,000	3,49,66,500	-32,500
Amount surrendered during the year (March, 2004)				32,000

**GRANT No. 24-SMALL SAVINGS**

(All Voted)

<b>Revenue :</b>		Total Grant Rs.	Actual Expenditure Rs.	Excess (+) Saving (-) Rs.
Major Head :				
2047 - Other Fiscal Services				
Voted :				
Original	2,00,000	2,00,000	2,00,000	0
Supplementary	0			
Amount surrendered during the year				Nil

**GRANT No. 25-LAND RECORDS AND SURVEY**

(All Voted)

<b>Revenue :</b>	Total	Actual	Excess (+)
Major Head :	Grant	Expenditure	Saving (-)
2029- Land Revenue	Rs.	Rs.	Rs.
Voted :			
Original	5,45,09,000		
Supplementary	6,37,99,000		
	11,83,08,000	8,34,14,639	-3,48,93,361
Amount surrendered during the year (March, 2004)			3,40,04,000

**Capital :**

Major Head :				
4059- Capital Outlay on Public Works				
Voted :				
Original	12,25,000			
Supplementary	0			
	12,25,000	12,25,000		0
Amount surrendered during the year				Nil

Notes/Comments:

**Revenue:**

1. In view of final saving of Rs.3,48.93 lakh, surrender of Rs.3,40.04 lakh proved inadequate.
2. Saving occurred mainly under:

Head	Total	Actual	Excess(+)
	Grant	Expenditure	Saving(-)
2029- Land Revenue			
001- Direction and Administration			
O.	54.97		
S.	3.66		
R.	3.64	62.27	53.95
			-8.32
800- Other Expenditure			
03- Land Compensation			
O.	15.00		
S.	112.00		
R.	14.58	141.58	129.33
			-12.25

Reasons for saving have not been intimated (November, 2004).

**GRANT No. 25-LAND RECORDS AND SURVEY - Concl.**

3. Saving mentioned above have been partly counter balanced by excess under:

Head		Total Grant	Actual Expenditure	Excess(+) Saving(-)
2029- Land Revenue				
102- Survey and Settlement Operations				
O.	306.04			
S.	22.00			
R.	-5.43	322.61	324.77	+2.16
800- Other Expenditure				
01- Other Expenditure				
O.	14.08			
S.	.00			
R.	.00	14.08	15.41	+1.33
02- Updating of Land Records				
O.	155.00			
S.	500.33			
R.	-352.83	302.50	310.68	+8.18

Reasons for excess have not been intimated (November, 2004).



**GRANT No. 26-CIVIL SECRETARIAT**

(All Voted)

<b>Revenue :</b>		Total Grant Rs.	Actual Expenditure Rs.	Excess (+) Saving (-) Rs.
Major Head :				
2052 - Secretariat General Services				
2251 - Secretariat Social Services				
3451 - Secretariat Economic Services				
Voted :				
Original	36,64,12,000	}	38,38,66,000	-16,23,494
Supplementary	1,74,54,000			
Amount surrendered during the year (March, 2004)				16,23,000
<b>Capital :</b>				
Major Head :				
4059 - Capital Outlay on Public Works				
Voted :				
Original	84,00,000	}	84,00,000	0
Supplementary	0			
Amount surrendered during the year				Nil

**GRANT No. 27-PLANNING MACHINERY**

(All Voted)

<b>Revenue :</b>	Total Grant Rs.	Actual Expenditure Rs.	Excess (+) Saving (-) Rs.
Major Head :			
2575 - Other Special Areas Programmes			
3451 - Secretariat Economic Services			
Voted :			
Original                                   39,08,05,000	}	}	}
Supplementary                           0			
Amount surrendered during the year (March, 2004)			1,03,44,000

**Capital :**

Major Head :			
4059 - Capital Outlay on Public Works			
Voted :			
Original                                   23,37,00,000	}	}	}
Supplementary                           0			
Amount surrendered during the year (March, 2004)			16,21,29,000

## Notes/Comments:

## Revenue:

1. The expenditure exceeded the grant by Rs.27,97,76,065. The excess requires regularisation.
2. In view of excess of Rs.27,97,76.065, surrender of Rs.1,03,44,000 proved injudicious and led to an ultimate excess of Rs.29,01,20,065.
3. Excess occurred mainly under:

Head	Total Grant	Actual Expenditure	Excess(+) Saving(-)
2575 - Other Special Areas Programmes			
03 - Tribal Areas			
800 - Other Expenditure			
02 - Border Area Development			
O.                                   .00			
S.                                   .00			
R.                                   .00	.00	416.00	+416.00

**GRANT No. 27-PLANNING MACHINERY - Concl.**

Head		Total Grant	Actual Expenditure	Excess(+) Saving(-)
03- Geographical Information System (GIS)				
O.	30.00			
S.	.00			
R.	-6.36	23.64	236.40	+212.76
3451- Secretariat Economic Services				
800- Other Expenditure				
02- District Plans				
O.	3,000.00			
S.	.00			
R.	.00	3,000.00	5,272.51	+2,272.51

Reasons for excess have not been intimated (November, 2004).

**GRANT No. 28-CIVIL POLICE**

(All Voted)

Revenue :	Total Grant Rs.	Actual Expenditure Rs.	Excess (+) Saving (-) Rs.
Major Head :			
2055 - Police			
Voted :			
Original	233,46,28,000		
Supplementary	33,53,90,000		
	267,00,18,000	258,96,70,815	-8,03,47,185
Amount surrendered during the year (March, 2004)			8,03,48,000

Notes/Comments:

Revenue:

1. Although the final saving has been surrendered, but there has been deviation of funds at sub head level as shown below:

Head	Total Grant	Actual Expenditure	Excess(+) Saving(-)
2055- Police			
001 - Direction and Administration			
01 - Police Headquarters			
O.	2,046.84		
S.	959.35		
R.	439.69	3,445.88	3,459.00
			+13.12
104- Special Police			
02- Indian Reserve Battallion 9th and 10th NAP Battallion			
O.	2,106.32		
S.	60.00		
R.	18.04	2,184.36	2,192.40
			+8.04
104- Special Police			
01 - Nagaland Armed Police Battalion			
O.	9,675.66		
S.	308.12		
R.	-234.07	9,749.71	9,730.05
			-19.66
113- Welfare of Police Personal			
O.	37.60		
S.	.85		
R.	12.49	50.94	49.45
			-1.49

Reasons for deviation have not been communicated (November, 2004).

**GRANT No. 29-STATIONERY AND PRINTING**

(All Voted)

<b>Revenue :</b>	Total Grant Rs.	Actual Expenditure Rs.	Excess (+) Saving (-) Rs.
Major Head :			
2058 - Stationery and Printing			
Voted :			
Original	5,21,40,000		
Supplementary	60,37,000		
	5,81,77,000	5,87,56,172	5,79,172
Amount surrendered during the year			Nil

**Capital :**

Major Head :			
4059 - Capital Outlay on Public Works			
Voted :			
Original	2,50,000		
Supplementary	0		
	2,50,000	2,50,000	0
Amount surrendered during the year			Nil

Notes/Comments:

Revenue:

1. The expenditure exceeded the grant by Rs.5,79,172. The excess requires regularisation.
2. Excess occurred mainly under:

Head	Total Grant	Actual Expenditure	Excess(+) Saving(-)
2058 - Stationery and Printing			
103 - Government Presses			
O.	473.24		
S.	28.37		
R.	.00	507.40	+5.79
	501.61		

Reasons for excess have not been intimated (November, 2004).

**GRANT No. 30-ADMINISTRATIVE TRAINING INSTITUTE**

(All Voted)

<b>Revenue :</b>	Total Grant Rs.	Actual Expenditure Rs.	Excess (+) Saving (-) Rs.
Major Head :			
2070 - Other Administrative Services			
Voted :			
Original	1,53,76,000		
Supplementary	0		
	}		
	1,53,76,000	1,52,35,735	-1,40,265
Amount surrendered during the year (March, 2004)			5,56,000

**Capital :**

Major Head :			
4059 - Capital Outlay on Public Works			
Voted :			
Original	1,50,00,000		
Supplementary	0		
	}		
	1,50,00,000	50,00,000	-1,00,00,000
Amount surrendered during the year (March, 2004)			1,00,00,000

Notes/Comments:

Revenue:

- In view of final saving of Rs.1.40 lakh, surrender of Rs.5.56 lakh proved injudicious which led to an ultimate excess of Rs.4.16 lakh.
- Excess occurred under:

Head	Total Grant	Actual Expenditure (In lakh of rupees)	Excess(+) Saving(-)
2070 - Other Administrative Services			
003 - Training			
01 - Administrative Training Institute			
O.	153.76		
S.	.00		
R.	-5.56		
	148.20	152.36	+4.16

Reasons for excess have not been intimated (November, 2004).

**GRANT No. 31-SCHOOL EDUCATION**

(All Voted)

<b>Revenue :</b>	Total Grant Rs.	Actual Expenditure Rs.	Excess (+) Saving (-) Rs.
Major Head :			
2202 - General Education			
Voted :			
Original	186,07,96,000		
Supplementary	2,35,03,000		
	} 188,42,99,000	203,02,97,238	14,59,98,238
Amount surrendered during the year			Nil

**Capital :**

Major Head :			
4202 - Capital Outlay on Education, Sports, Art and Culture			
Voted :			
Original	5,60,00,000		
Supplementary	40,00,000		
	} 6,00,00,000	93,27,000	-5,06,73,000
Amount surrendered during the year			Nil

Notes/Comments:

Revenue:

1. The expenditure exceeded the grant by Rs.14,59,98,238. The excess requires regularisation.
2. Excess occurred mainly under:

Head	Total Grant	Actual Expenditure (In lakh of rupees)	Excess(+) Saving(-)
2202- General Education			
01 - Elementary Education			
101 - Government Primary Schools			
01 - Primary Schools			
O.	7,842.68		
S.	17.50		
R.	11.35	7,871.53	7,886.00
			+14.47
02 - Secondary Education			
001 - Direction and Administration			
01 - Direction			
O.	356.74		
S.	15.50		
R.	-9.61	362.63	1,331.02
			+968.39

## GRANT No. 31-SCHOOL EDUCATION - Contd.

Head		Total Grant	Actual Expenditure	Excess(+) Saving(-)
101 - Inspection				
01 - Inspectorates				
O.	98.78			
S.	4.60			
R.	-3.73	99.65	217.82	+118.17
02 - Subordinate Establishment				
O.	533.25			
S.	11.80			
R.	-6.76	538.29	631.44	+93.15
103 - Non-Formal Education				
01 - Integrated Education for Disabled Children				
O.	13.00			
S.	.00			
R.	-13.00	.00	19.42	+19.42
109 - Government Secondary Schools				
01 - Government Schools				
O.	2,892.87			
S.	16.21			
R.	-6.95	2,902.13	3,185.53	+283.40
800 - Other Expenditure				
01 - Engineering Division				
O.	75.77			
S.	2.20			
R.	-1.45	76.52	97.23	+20.71
02 - Appointment of Hindi Teachers in Non-Hindi speaking States (CSS)				
O.	.00			
S.	.00			
R.	.00	.00	164.40	+164.40

Reasons for excess have not been intimated (November, 2004).

3. Excess mentioned above was partly counter balanced by saving under:

2202 - General Education				
01 - Elementary Education				
101 - Government Primary Schools				
02 - Middle Schools				
O.	4,549.49			
S.	11.30			
R.	6.10	4,566.89	4,543.06	-23.83



**GRANT No. 32-HIGHER AND TECHNICAL EDUCATION**

(All Voted)

<b>Revenue :</b>	Total Grant Rs.	Actual Expenditure Rs.	Excess (+) Saving (-) Rs.
Major Head :			
2202 - General Education			
2203 - Technical Education			
2225 - Welfare of Sceduled Castes, Sceduled Tribes and Other Backward Classes			
Voted :			
Original	36,15,49,000		
Supplementary	0		
		36,15,49,000	
Amount surrendered during the year (March, 2004)		36,71,27,266	55,78,266
			8,29,11,000

**Capital :**

Major Head :			
4202 - Capital Outlay on Education, Sports, Art and Culture			
Voted :			
Original	81,67,000		
Supplementary	0		
		81,67,000	
Amount surrendered during the year		2,31,67,000	1,50,00,000
			Nil

## Notes/Comments:

## Revenue:

1. The expenditure exceeded the grant by Rs.55,78,266. The excess requires regularisation.
2. In view of the excess of Rs.55,78,266, surrender of Rs.8,29,11,000 proved injudicious and led to an untimate excess of Rs.8,84,89,266.
3. Excess occurred mainly under:

Head	Total Grant	Actual Expenditure (In lakh of rupees)	Excess(+) Saving(-)
2202 - General Education			
03 - University and Higher Education			
001 - Direction and Administration			
O.	76.71		
S.	.00		
R.	2.27		
	78.98	134.80	+55.82

**GRANT No. 32-HIGHER AND TECHNICAL EDUCATION - Contd.**

Head		Total Grant	Actual Expenditure	Excess(+) Saving(-)
103- Government Colleges and Institutes				
02- Nagaland College of Education				
O.	64.57			
S.	.00			
R.	1.94	66.51	81.40	+14.89
104- Assistance to Non-Government Colleges and Institution, Grants-in-Aid/Contribution/Subsidies				
O.	135.00			
S.	.00			
R.	-70.00	65.00	165.00	+100.00
107- Scholarships				
03- Nagaland Merit Scholarship				
O.	142.85			
S.	.00			
R.	.00	142.85	155.18	+12.33
2203- Technical Education				
105- Ploytechnics				
01- Kheloshe Polytechnic				
O.	119.28			
S.	.00			
R.	-1.37	117.91	129.72	+11.81
02- Women's Polytechnic				
O.	28.00			
S.	.00			
R.	.00	28.00	33.12	+5.12
800- Other expenditure				
02- World Banks Aided Project (EAP)				
O.	925.00			
S.	.00			
R.	-925.00	.00	900.00	+900.00

Reasons for excess have not been intimated (November, 2004).

**GRANT No. 32-HIGHER AND TECHNICAL EDUCATION - Contd.**

4. Excess mentioned above have partly counter blanced by Saving under:

Head	Total Grant	Actual Expenditure	Excess(+) Saving(-)
2202 - General Education			
03 - University and Higher Education			
103 - Government Colleges and Institutes			
01 - Government Colleges			
O.	1,051.47		
S.	.00		
R.	130.84	1,182.31	1,024.07
107 - Scholarships			
01 - General Scholarships			
O.	12.38		
S.	.00		
R.	.00	12.38	.00
02 - Research Scholarship			
O.	15.83		
S.	.00		
R.	.00	15.83	11.96
2203 - Technical Education			
800 - Other expenditure			
01 - State Council of Technical Education			
O.	43.00		
S.	.00		
R.	5.00	48.00	42.37
2225 - Welfare of Scdeduled Castes,Scdeduled Tribes and Other Backward Classes			
02 - Welfare of Scheduled Tribes			
277 - Education			
01 - Centrally sponsored Schemes for Post Matric-Scholarship			
O.	1,001.40		
S.	.00		
R.	27.21	1,028.61	993.63

Reasons for saving have not been intimated (November, 2004).

Capital:

5. The expenditure exceeded the grant by Rs.1,50,00,000. The excess requires regularisation.

**GRANT No. 32-HIGHER AND TECHNICAL EDUCATION - Concl.**

6. Excess occurred mainly under:

Head	Total Grant	Actual Expenditure	Excess(+) Saving(-)
4202- Capital Outlay on Education, Sports, Art and Culture			
01- General Education			
203- University and Higher Education			
01- Buildings			
O.	81.67		
S.	.00		
R.	.00		
	81.67	231.67	+150.00

Reasons for excess have not been intimated (November, 2004).

## GRANT No. 33-YOUTH RESOURCES AND SPORTS

(All Voted)

Revenue :	Total Grant Rs.	Actual Expenditure Rs.	Excess (+) Saving (-) Rs.
Major Head :			
2204 - Sports and Youth Services			
2552 - North Eastern Areas			
Voted :			
Original	6,79,46,000		
Supplementary	17,85,000		
	6,97,31,000	6,53,55,802	-43,75,198
Amount surrendered during the year (March, 2004)			70,32,000

**Capital :**

Major Head :			
4202 - Capital Outlay on Education, Sports, Art and Culture			
4552 - Capital Outlay on North Eastern Areas			
Voted :			
Original	6,77,00,000		
Supplementary	71,00,000		
	7,48,00,000	6,73,00,000	-75,00,000
Amount surrendered during the year (March, 2004)			75,00,000

Notes/Comments:

## Revenue:

1. In view of the final saving of Rs.43.75 lakh, surrender of Rs.70.32 lakh proved injudicious and led to an ultimate excess of Rs.26.57 lakh.

2. Excess occurred mainly under:

Head	Total Grant	Actual Expenditure	Excess(+) Saving(-)
2204 - Sports and Youth Services			
001 - Direction and Administration			
01 - Direction			
O.	100.06		
S.	.67		
R.	52.15	179.45	+26.57
	152.88		

**GRANT No. 33-YOUTH RESOURCES AND SPORTS - Contd.**

Head		Total Grant	Actual Expenditure	Excess(+) Saving(-)
102 - Youth Welfare Programmes for Students				
03 - National Service Scheme (Centrally Aided)				
O.	18.96			
S.	.00			
R.	-7.52	11.44	13.98	+2.54
800 - Other Expenditure				
03 - Scouts & Guides				
O.	30.00			
S.	.00			
R.	-30.00	.00	30.00	+30.00

Reasons for excess have not been intimated (November, 2004).

3. Excess mentioned have been partly counter balanced by saving under:

2204 - Sports and Youth Services				
102 - Youth Welfare Programmes for Students				
02 - Boys Scouts and Guides				
O.	.00			
S.	.00			
R.	30.00	30.00	1.76	-28.24
04 - Youth Welfare Camps				
O.	42.30			
S.	.00			
R.	-6.47	35.83	31.53	-4.30

Reasons for saving have not been intimated (November, 2004).

Capital:

4. Although the complete saving has been surrendered, there has been deviation of funds in the sub head level as shown below:

4202 - Capital Outlay on Education, Sports, Art and Culture				
03 - Sports and Youth Services Sports Stadium				
800 - Other Expenditure				
03 - Indira Gandhi Stadium (CSS) State Plan				
O.	450.00			
S.	.00			
R.	25.00	475.00	450.00	-25.00

**GRANT No. 33-YOUTH RESOURCES AND SPORTS - Concl.**

Head	Total Grant	Actual Expenditure	Excess(+) Saving(-)
4552- Capital Outlay on North Eastern Areas			
33- Youth Resources & Sports			
800- Other Expenditure			
02- Development &Promotion of Sports & Youth Affairs in N-E Region			
O.                          25.00			
S.                          .00			
R.                         -25.00	.00	25.00	+25.00

Reasons for deviation has not been communicated (November, 2004)

## GRANT No. 34-ART AND CULTURE AND GAZETTEERS UNIT

(All Voted)

<b>Revenue :</b>	Total Grant Rs.	Actual Expenditure Rs.	Excess (+) Saving (-) Rs.
Major Head :			
2205 - Art and Culture			
3454 - Census, Surveys and Statistics			
Voted :			
Original	5,27,78,000		
Supplementary	23,72,000		
	} 5,51,50,000	5,52,24,872	74,872
Amount surrendered during the year			Nil

**Capital :**

Major Head :

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

Voted :

Original	10,00,000		
Supplementary	0		
	} 10,00,000	9,99,879	-121
Amount surrendered during the year			Nil

Notes/Comments:

Revenue:

1. The expenditure exceeded the grant by Rs.74,872. The excess requires regularisation.



**GRANT No. 35-MEDICAL, PUBLIC HEALTH AND FAMILY WELFARE**

(All Voted)

<b>Revenue :</b>	Total Grant Rs.	Actual Expenditure Rs.	Excess (+) Saving (-) Rs.
Major Head :			
2210 - Medical and Public Health			
2211 - Family Welfare			
2235 - Social Security and Welfare			
2552 - North Eastern Areas			
Voted :			
Original	81,51,00,000		
Supplementary	0		
	81,51,00,000	82,96,84,978	1,45,84,978
Amount surrendered during the year (March, 2004)			2,15,89,000

**Capital :**

Major Head :			
4210 - Capital Outlay on Medical and Public Health			
4552 - Capital Outlay on North Eastern Areas			
Voted :			
Original	54,69,26,000		
Supplementary	0		
	54,69,26,000	18,85,56,999	-35,83,69,001
Amount surrendered during the year (March, 2004)			24,94,06,000

## Notes/Comments:

## Revenue:

1. The expenditure exceeded the grant by Rs.1,45,84,978. The excess requires regularisation.
2. In view of the excess expenditure of Rs.1,45,84,978, surrender of Rs.2,15,89,000 proved injudicious and led to an ultimate excess of Rs.3,61,73,978.
3. Excess occurred mainly under

Head	Total Grant	Actual Expenditure (In lakh of rupees)	Excess(+) Saving(-)
2210- Medical and Public Health			
01 - Urban Health Services-Allopathy			
001 - Direction and Administration			
01 - Direction			
O.	424.32		
S.	.00		
R.	.00		
	424.32	487.20	+62.88

**GRANT No. 35-MEDICAL, PUBLIC HEALTH AND FAMILY WELFARE - Contd.**

Head		Total Grant	Actual Expenditure	Excess(+) Saving(-)
02- Subordinate Establishment				
O.	271.91			
S.	.00			
R.	.00	271.91	327.90	+55.99
03- Engineering Cell				
O.	9.15			
S.	.00			
R.	.00	9.15	24.88	+15.73
104- Medical Store Depots				
O.	539.68			
S.	.00			
R.	.00	539.68	550.37	+10.69
110- Hospital and Dispensaries				
01- Other Hospitals				
O.	1,335.11			
S.	.00			
R.	.00	1,335.11	1,705.41	+370.30
02- Dispensaries				
O.	77.19			
S.	.00			
R.	.00	77.19	130.50	+53.31
07- Drug De-Addiction Clinic				
O.	6.48			
S.	.00			
R.	.00	6.48	19.13	+12.65
200- Other Health Scheme				
03- Health Education Programme				
O.	8.10			
S.	.00			
R.	.00	8.10	25.94	+17.84

**GRANT No. 35-MEDICAL, PUBLIC HEALTH AND FAMILY WELFARE - Contd.**

Head		Total Grant	Actual Expenditure (In lakh of rupees)	Excess(+) Saving(-)
06 - NIDD Control Prog.(100% CSS)				
O.	11.82			
S.	.00			
R.	-1.60	10.22	14.55	+4.33
03 - Rural Health Services-Allopathy				
101 - Health Sub-centres				
O.	333.63			
S.	.00			
R.	.00	333.63	366.50	+32.87
102 - Subsidiary Health Centres				
O.	224.74			
S.	.00			
R.	.00	224.74	311.44	+86.70
103 - Primary Health Centres				
01 - PHC				
O.	553.17			
S.	.00			
R.	.00	553.17	846.62	+293.45
02 - CHC				
O.	109.76			
S.	.00			
R.	.00	109.76	290.10	+180.34
110 - Hospitals and Dispensaries				
03 - T.B. Hospitals				
O.	55.55			
S.	.00			
R.	4.00	59.55	68.62	+9.07
05 - Medical Education, Training and Research				
105 - Allopathy				
01 - Education				
O.	26.45			
S.	.00			
R.	.00	26.45	32.13	+5.68

**GRANT No. 35-MEDICAL, PUBLIC HEALTH AND FAMILY WELFARE - Contd.**

Head		Total Grant	Actual Expenditure	Excess(+) Saving(-)
02- Training				
O.	27.54			
S.	.00			
R.	.00	27.54	31.45	+3.91
06- Public Health				
101- Prevention and Control of Diseases				
02- National Malaria Eradication Programme Urban				
O.	278.28			
S.	.00			
R.	50.00	328.28	580.30	+252.02
04- National Small Pox Eradication Programme (Rural)				
O.	13.91			
S.	.00			
R.	.00	13.91	24.20	+10.29
05- B.C.G. + T.B. Control Programme.(Urban)				
O.	195.12			
S.	.00			
R.	-30.00	165.12	207.01	+41.89
07- National Leprosy Control Programme.(Urban)				
O.	193.03			
S.	.00			
R.	6.00	199.03	202.91	+3.88
10- National Tracoma and Blindness Control Programme				
O.	61.52			
S.	.00			
R.	-2.00	59.52	68.31	+8.79
107- Public Health Laboratories				
01- Food Testing Laboratory				
O.	43.88			
S.	.00			
R.	.00	43.88	46.51	+2.63

### GRANT No. 35-MEDICAL, PUBLIC HEALTH AND FAMILY WELFARE - Contd.

Head		Total Grant	Actual Expenditure	Excess(+) Saving(-)
2211 - Family Welfare				
001 - Direction and Administration				
01 - Direction				
O.	30.80			
S.	.00			
R.	.00	30.80	67.04	+36.24
101 - Rural Family Welfare Services				
01 - Rural Family Welfare Centres				
O.	163.00			
S.	.00			
R.	-123.75	39.25	177.84	+138.59
03 - Universal Immunisation Programme.(District Level)				
O.	32.81			
S.	.00			
R.	.00	32.81	39.85	-7.04

Reasons for excess have not been intimated (November, 2004).

4. Excess mentioned in note (3) above have been partly counter balanced by saving under:

2210 - Medical and Public Health				
01 - Urban Health Services-Allopathy				
109 - School Health Scheme				
O.	26.93			
S.	.00			
R.	.00	26.93	24.06	-2.87
110 - Hospital and Dispensaries				
03 - Mental Hospitals				
O.	51.19			
S.	.00			
R.	3.00	54.19	38.99	-15.20
04 - T.B. Hospitals				
O.	88.20			
S.	.00			
R.	4.00	92.20	70.95	-21.25

**GRANT No. 35-MEDICAL, PUBLIC HEALTH AND FAMILY WELFARE - Contd.**

Head		Total Grant	Actual Expenditure	Excess(+) Saving(-)
05- Grants for Medical Purposes (Grants-in-Aid to Nagaland State BTC)				
O.	14.00			
S.	.00			
R.	-2.00	12.00	7.00	-5.00
06- Referral Hospital				
O.	9.70			
S.	.00			
R.	.00	9.70	8.40	-1.30
08- Artificial Limb Centre				
O.	16.42			
S.	.00			
R.	.00	16.42	.00	-16.42
200- Other Health Scheme				
01- Goitres Nutrition Programme				
O.	5.28			
S.	.00			
R.	.00	5.28	.00	-5.28
02- Health Intelligence Bureau				
O.	5.23			
S.	.00			
R.	.00	5.23	2.96	-2.27
03- Rural Health Services-Allopathy				
110- Hospitals and Dispensaries				
01- Other Hospitals				
O.	676.85			
S.	.00			
R.	11.50	688.35	324.94	-363.41
02- Dispensaries				
O.	552.25			
S.	.00			
R.	.00	552.25	241.74	-310.51

**GRANT No. 35-MEDICAL, PUBLIC HEALTH AND FAMILY WELFARE - Contd.**

Head		Total Grant	Actual Expenditure	Excess(+) Saving(-)
06 - Public Health				
101 - Prevention and Control of Diseases				
01 - National Malaria Eradication Programme Rural				
O.	216.37			
S.	.00			
R.	-68.73	147.64	21.15	-126.49
03 - National Small Pox Eradication Programme (Urban)				
O.	113.87			
S.	.00			
R.	.00	113.87	104.00	-9.87
06 - B.C.G.+ T.B. Control Programme.(Rural)				
O.	5.92			
S.	.00			
R.	.00	5.92	.00	-5.92
08 - National Leprosy Control Programme.(Rural)				
O.	4.78			
S.	.00			
R.	.00	4.78	.00	-4.78
09 - STD Control Programme				
O.	16.46			
S.	.00			
R.	.00	16.46	11.86	-4.60
104 - Drug control				
O.	19.64			
S.	.00			
R.	.00	19.64	15.30	-4.34

**GRANT No. 35-MEDICAL, PUBLIC HEALTH AND FAMILY WELFARE - Contd.**

Head		Total Grant	Actual Expenditure	Excess(+) Saving(-)
2211 - Family Welfare				
001 - Direction and Administration				
02- Subordinate Estt				
O.	91.82			
S.	.00			
R.	.00	91.82	34.59	-57.23
003- Training				
02- Training of ANM/LHV				
O.	9.38			
S.	.00			
R.	.00	9.38	.00	-9.38
101 - Rural Family Welfare Services				
02- Family Welfare Subcentres				
O.	948.23			
S.	.00			
R.	.00	948.23	568.57	-379.66
03- Community Health Services in Rural Areas				
O.	2.00			
S.	.00			
R.	.00	2.00	.00	-2.00
103 - Maternity and Child Health				
06- Oral Rehydration Therapy (State)				
O.	1.32			
S.	.00			
R.	.00	1.32	.00	-1.32
200- Other Services and Supplies				
03- Compensation				
O.	6.00			
S.	.00			
R.	.00	6.00	.00	-6.00

Reasons for saving have not been intimated (November, 2004).

Capital:

- In view of the final saving of Rs.35,83.69 lakh, surrender of Rs.24,94.06 lakh proved inadequate.



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

## 6. Saving occurred mainly under:

Head	Total Grant	Actual Expenditure	Excess(+) Saving(-)
4210- Capital Outlay on Medical and Public Health			
01 - Urban Health Services			
110- Hospital and Dispensaries (Non-Lapsable Pool)			
O.	900.00		
S.	.00		
R.	-221.25	678.75	306.57
			-372.18
800- Other expenditure			
01 - Referral Hospital Project (Non Lapsable Pool)			
O.	3,260.00		
S.	.00		
R.	-2,260.00	1,000.00	.00
			-1,000.00
02 - Upgradation of Standards of Administration under Award of 11th Finance Commission			
O.	258.68		
S.	.00		
R.	.00	258.68	231.00
			-27.68
4552- Capital Outlay on North Eastern Areas			
35- Medical			
800- Other expenditure			
01 - PMTI Upgradation			
O.	209.58		
S.	.00		
R.	-22.81	186.77	.00
			-186.77

Reasons for saving have not been intimated (November, 2004).

## 7. Saving mentioned above have been partly counter balanced by excess under:

4552- Capital Outlay on North Eastern Areas			
35- Medical			
800- Other expenditure			
03 - One Time Support to referral Hospital, Dimapur			
O.	.00		
S.	.00		
R.	.00	.00	497.00
			+497.00

Reasons for excess have not been intimated (November, 2004).

**GRANT No. 36-URBAN DEVELOPMENT**

(All Voted)

<b>Revenue :</b>	Total Grant Rs.	Actual Expenditure Rs.	Excess (+) Saving (-) Rs.
Major Head :			
2217- Urban Development			
Voted :			
Original                     9,39,20,000 } Supplementary                 0 } Amount surrendered during the year (March, 2004)	9,39,20,000	1,97,85,059	-7,41,34,941 7,41,35,000

**Capital :**

Major Head :			
4217- Capital Outlay on Urban Development			
Voted :			
Original                     64,13,00,000 } Supplementary                 0 } Amount surrendered during the year (March, 2004)	64,13,00,000	17,87,89,000	-46,25,11,000 46,25,00,000

Notes/Comments:

Capital:

1. Although the final saving has been surrendered, there has been deviation of fund in the sub head level as shown below:

Head	Total Grant	Actual Expenditure (In lakh of rupees)	Excess(+) Saving(-)
4217- Capital Outlay on Urban Development			
01- State Capital Development			
050- Land			
O.                     .00			
S.                     .00			
R.                     .11	.11	11.00	+10.89
4217- Capital Outlay on Urban Development			
01- State Capital Development			
051- Construction			
O.                     11.00			
S.                     .00			
R.                     .00	11.00	.00	-11.00

Reasons for deviation have not been communicated (November, 2004).

**GRANT No. 37-ASSISTANCE TO MUNICIPALITIES AND DEVELOPMENT WORKS  
IN TOWNS**

(All Voted)

Revenue :	Total Grant Rs.	Actual Expenditure Rs.	Excess (+) Saving (-) Rs.
Major Head :			
2015 - Elections			
2217 - Urban Development			
2515 - Other Rural Development Programmes			
Voted :			
Original	12,86,000		
Supplementary	8,61,28,000		
	8,74,14,000	7,77,34,514	-96,79,486
Amount surrendered during the year			Nil

Notes/Comments:

Revenue:

1. No part of the saving was surrendered during the year.
2. Saving occurred mainly under:

Head	Total Grant	Actual Expenditure	Excess(+) Saving(-)
2217 - Urban Development			
80 - General			
191 - Assistance to Local Bodies, Corporations, etc.			
03 - Grants to Town Committee			
O.	12.86		
S.	65.75		
R.	25.50		
	104.11	78.61	-25.50
05 - Grants to Nagar Panchayats/Notified Area under EFC Awards			
O.	.00		
S.	126.70		
R.	.00		
	126.70	55.41	-71.29

Reasons for saving have not been intimated (November, 2004).

## GRANT No. 38-INFORMATION AND PUBLIC RELATIONS

(All Voted)

Revenue :		Total Grant Rs.	Actual Expenditure Rs.	Excess (+) Saving (-) Rs.
Major Head :				
2220 - Information and Publicity				
Voted :				
Original	7,42,03,000	} 10,45,46,000	10,79,85,176	34,39,176
Supplementary	3,03,43,000			
Amount surrendered during the year				Nil

**Capital :**

Major Head :				
4220 - Capital Outlay on Information and Publicity				
Voted :				
Original	5,00,000	} 5,00,000	5,00,000	0
Supplementary	0			
Amount surrendered during the year				Nil

Notes/Comments:

## Revenue:

1. The expenditure exceeded the grant by Rs.34,39,176. The excess requires regularisation.
2. Excess occurred mainly under:

Head		Total Grant	Actual Expenditure	Excess(+) Saving(-)
2220 - Information and Publicity				
60 - Others				
001 - Direction and Administration				
01 - Direction				
O.	233.05	} 240.84	249.35	+8.51
S.	10.87			
R.	-3.08			
02 - Subordinate Establishment				
O.	130.44	} 134.56	146.43	+11.87
S.	.00			
R.	4.12			

**GRANT No. 38-INFORMATION AND PUBLIC RELATIONS - Concl'd.**

Head		Total Grant	Actual Expenditure	Excess(+) Saving(-)
102 - Information Centres				
O.	192.76			
S.	2.30			
R.	4.18	199.24	213.15	+13.91

Reasons for excess have not been intimated (November, 2004).

3. The excess mentioned above was partly offset by saving under:

103 - Press Information Services				
O.	56.63			
S.	14.90			
R.	2.66	74.19	73.18	-1.01

Reasons for saving have not been intimated (November, 2004).

**GRANT No. 39-TOURISM**

(All Voted)

<b>Revenue :</b>	Total Grant Rs.	Actual Expenditure Rs.	Excess (+) Saving (-) Rs.
Major Head :			
3452- Tourism			
Voted :			
Original                   4,01,26,000 }			
Supplementary           1,12,20,000 }	5,13,46,000	4,75,21,898	-38,24,102
Amount surrendered during the year (March, 2004)			38,28,000
<b>Capital :</b>			
Major Head :			
5452- Capital Outlay on Tourism			
Voted :			
Original                   36,69,000 }			
Supplementary           0 }	36,69,000	0	-36,69,000
Amount surrendered during the year (March, 2004)			36,69,000

**GRANT No. 40-EMPLOYMENT AND TRAINING**

(All Voted)

<b>Revenue :</b>		Total Grant Rs.	Actual Expenditure Rs.	Excess (+) Saving (-) Rs.
Major Head :				
2230 - Labour and Employment				
Voted :				
Original	4,35,41,000	7,71,38,000	3,57,02,634	-4,14,35,366
Supplementary	3,35,97,000			
Amount surrendered during the year (March, 2004)				4,16,40,000

**Capital :**

Major Head :				
4250 - Capital Outlay on other Social Services				
Voted :				
Original	5,78,07,000	5,99,07,000	5,28,41,000	-70,66,000
Supplementary	21,00,000			
Amount surrendered during the year (March, 2004)				70,66,000

Notes/Comments:

Revenue:

1. In view of the final saving of Rs.4,14.35 lakh, surrender of Rs.4,16.40 lakh proved injudicious and resulted in an excess of Rs.2.04 lakh.
2. Excess occurred mainly under:

Head		Total Grant	Actual Expenditure	Excess(+) Saving(-)
2230 - Labour and Employment				
02 - Employment				
101 - Employment Services				
01 - Employment Exchange				
O.	97.73	107.94	108.96	+1.02
S.	1.25			
R.	8.96			
03 - Training				
001 - Direction and Administration				
01 - Direction				
O.	14.91	13.26	14.28	+1.02
S.	.00			
R.	-1.65			

Reasons for excess have not been intimated (November, 2004).

**GRANT No. 41-LABOUR**

(All Voted)

<b>Revenue :</b>	Total Grant Rs.	Actual Expenditure Rs.	Excess (+) Saving (-) Rs.
Major Head :			
2230 - Labour and Employment			
Voted :			
Original                   1,44,07,000 }			
Supplementary           3,45,000 }	1,47,52,000	1,43,54,901	-3,97,099
Amount surrendered during the year			Nil

**Capital :**

Major Head :			
4250 - Capital Outlay on other Social Services			
Voted :			
Original                   3,40,000 }			
Supplementary           0 }	3,40,000	3,40,000	0
Amount surrendered during the year			Nil

## Notes/Comments:

## Revenue:

1. No part of the saving was surrendered during the year.
2. Saving occurred mainly under.

Head	Total Grant	Actual Expenditure	Excess(+) Saving(-)
2230- Labour and Employment			
01 - Labour			
001 - Direction and Administration			
02- Subordinate Establishment			
O.                   37.07			
S.                   .00			
R.                   38.76	75.83	70.25	-5.58

Reasons for saving have not been intimated (November, 2004).



**GRANT No. 41-LABOUR - Concl.**

3. Saving mentioned above have been partly counter balanced by excess under:

Head	Total Grant	Actual Expenditure	Excess(+) Saving(-)
800 - Other expenditure			
01 - Establishment of State Labour Court at Dimapur			
O.	2.36		
S.	.00		
R.	3.64	6.00	9.81
			+3.81

Reasons for excess have not been intimated (November, 2004).

## GRANT No. 42-RURAL DEVELOPMENT

(All Voted)

Revenue :	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	Rs.	Rs.	Rs.
Major Head :			
2216 - Housing			
2501 - Special Programmes for Rural Development			
2505 - Rural Employment			
2515 - Other Rural Development Programmes			
2810 - Non-Conventional Sources of Energy			
Voted :			
Original	37,07,24,000		
Supplementary	0		
	37,07,24,000	38,38,62,522	1,31,38,522
Amount surrendered during the year			Nil

**Capital :**

Major Head :			
4515 - Capital Outlay on other Rural Development Programmes			
Voted :			
Original	25,00,000		
Supplementary	0		
	25,00,000	25,00,000	0
Amount surrendered during the year			Nil

## Notes/Comments:

## Revenue:

- The expenditure exceeded the grant by Rs.1,31,38,522. The excess requires regularisation.
- Excess occurred mainly under:

Head	Total Grant	Actual Expenditure	Excess(+) Saving(-)
2515 - Other Rural Development Programmes			
102 - Community Development			
01 - Direction			
O.	255.12		
S.	.00		
R.	-1.50	286.47	+32.85

**GRANT No. 42-RURAL DEVELOPMENT - Concl.**

Head		Total Grant	Actual Expenditure	Excess(+) Saving(-)
02- Block Headquarters				
O.	506.92			
S.	.00			
R.	1.82	508.74	607.27	+98.53

Reasons for excess have not been intimated (November, 2004).

**GRANT No. 43-SOCIAL SECURITY AND WELFARE**

(All Voted)

<b>Revenue :</b>	Total	Actual	Excess (+)
Major Head :	Grant	Expenditure	Saving (-)
	Rs.	Rs.	Rs.
2235 - Social Security and Welfare			
2236 - Nutrition			
Voted :			
Original	32,79,63,000		
Supplementary	12,34,48,000		
	45,14,11,000	40,72,99,594	-4,41,11,406
Amount surrendered during the year (March, 2004)			6,77,38,000

**Capital :**

Major Head :			
4235 - Capital Outlay on Social Security and Welfare			
Voted :			
Original	3,91,00,000		
Supplementary	1,50,00,000		
	5,41,00,000	3,24,00,000	-2,17,00,000
Amount surrendered during the year (March, 2004)			2,17,00,000

Notes/Comments:

Revenue:

1. In view of final saving of Rs.4,41.11 lakh, surrender of Rs.6,77.38 lakh was injudicious and led to an ultimate excess of Rs.2,36.27.

2. Excess occurred mainly under:

Head	Total	Actual	Excess(+)
	Grant	Expenditure	Saving(-)
2235 - Social Security and Welfare			
02 - Social Welfare			
001 - Direction and Administration			
01 - Direction			
O.	97.65		
S.	5.00		
R.	.50	103.15	241.90
			+138.75
02 - Subordinate Establishment			
O.	44.71		
S.	2.00		
R.	.25	46.96	56.29
			+9.33

**GRANT No. 43-SOCIAL SECURITY AND WELFARE - Concl.**

Head		Total Grant	Actual Expenditure	Excess(+) Saving(-)
101 - Welfare of handicapped				
02 - Assistance to Blind				
O.	2.40			
S.	.00			
R.	-2.40	.00	2.40	+2.40
102 - Child Welfare				
01 - I.C.D.S. Scheme (CSS)				
O.	2,207.98			
S.	674.30			
R.	-561.32	2,320.96	2,409.77	+88.81
104 - Welfare of aged, infirm and destitute				
03 - National Family Benefit Scheme				
O.	.00			
S.	21.19			
R.	.00	21.19	262.55	+241.36
800 - Other expenditure				
01 - Programme Development & Monitoring Cell				
O.	.00			
S.	.00			
R.	.00	.00	1.26	+1.26

Reasons for excess have not been intimated (November, 2004).

3. Excess mentioned above was partly counter balanced by saving under:

04 - Preventional Control of Juvenile Social Maladjustment (CSS)				
O.	36.00			
S.	.00			
R.	20.38	56.38	52.20	-4.18
104 - Welfare of aged, infirm and destitute				
01 - Oldage Pension Scheme				
O.	106.59			
S.	.00			
R.	241.36	347.95	106.55	-241.40

Reasons for saving have not been intimated (November, 2004).

**GRANT No. 44-EVALUATION UNIT**

(All Voted)

<b>Revenue :</b>	Total Grant Rs.	Actual Expenditure Rs.	Excess (+) Saving (-) Rs.
Major Head :			
3451 - Secretariat Economic Services			
Voted :			
Original	1,29,26,000		
Supplementary	3,58,000		
	1,32,84,000	1,94,97,347	62,13,347
Amount surrendered during the year			Nil

**Capital :**

Major Head :			
4216 - Capital Outlay on Housing			
Voted :			
Original	95,000		
Supplementary	0		
	95,000	95,000	0
Amount surrendered during the year			Nil

Notes/Comments:

## Revenue:

1. The expenditure exceeded the grant by Rs.62,13,347. The excess requires regularisation.
2. Excess occurred mainly under:

Head	Total Grant	Actual Expenditure	Excess(+) Saving(-)
3451 - Secretariat Economic Services			
092 - Other Offices			
01 - Direction (Evaluation)			
O.	76.90		
S.	3.58		
R.	1.03		
	81.51	109.02	+27.51
02 - Subordinate Establishment (Evaluation)			
O.	52.36		
S.	.00		
R.	-1.03		
	51.33	85.95	+34.62

Reasons for excess have not been intimated (November, 2004).

**GRANT No. 45-CO-OPERATION**

(All Voted)

<b>Revenue :</b>	Total Grant Rs.	Actual Expenditure Rs.	Excess (+) Saving (-) Rs.
Major Head :			
2425 - Co-operation			
Voted :			
Original                      4,62,40,000	}                      5,91,75,000	}                      4,81,47,734	}                      -1,10,27,266
Supplementary              1,29,35,000			
Amount surrendered during the year (March, 2004)			2,20,70,000

**Capital :**

Major Head :			
4425 - Capital Outlay on Co-operation			
6425 - Loans for Co-operation			
Voted :			
Original                      3,34,24,000	}                      10,19,47,000	}                      3,62,32,000	}                      -6,57,15,000
Supplementary              6,85,23,000			
Amount surrendered during the year (March, 2004)			9,96,47,000

## Notes/Comments:

## Revenue:

1. In view of final saving of Rs.1,10.27 lakh, surrender of Rs.2.20.70 lakh proved injudicious and led to an ultimate excess of Rs.1,10.43 lakh.

2. Excess occurred mainly under:

Head	Total Grant	Actual Expenditure	Excess(+) Saving(-)
2425 - Co-operation			
108 - Assistance to other Co-operatives			
02 - Other Schemes			
O.                      73.51			
S.                      129.35			
R.                      -202.86	.00	110.43	+110.43

Reasons for incurring expenditure without budget provision have not been communicated (November, 2004).

## Capital:

3. In view of final saving of Rs.6.57.15 lakh, surrender of Rs.9.96.47 lakh proved injudicious and led to an ultimate excess of Rs.3,39.32 lakh.

**GRANT No. 45-CO-OPERATION - Concl'd.**

## 4. Excess occurred mainly under:

Head		Total Grant	Actual Expenditure	Excess(+) Saving(-)
4425 - Capital Outlay on Co-operation				
108 - Investment in other Co-operatives				
02 - Other Schemes				
O.	192.74			
S.	384.26			
R.	-577.00	.00	203.55	+203.55
6425 - Loans for Co-operation				
108 - Loans to Other Co-operatives				
02 - Other Scheme				
O.	128.50			
S.	300.97			
R.	-429.47	.00	135.78	+135.78

Reasons for incurring expenditure without budget provision have not been communicated (November, 2004).



**GRANT No. 46-STATISTICS**

(All Voted)

<b>Revenue :</b>	Total Grant Rs.	Actual Expenditure Rs.	Excess (+) Saving (-) Rs.
Major Head :			
3454 - Census, Surveys and Statistics			
Voted :			
Original                      5,90,26,000 } Supplementary                37,88,000 }	6,28,14,000	6,20,78,655	-7,35,345
Amount surrendered during the year (March, 2004)			7,78,000

**Capital :**

Major Head :				
5475 - Capital Outlay on other General Economic Services				
Voted :				
Original                      15,00,000 } Supplementary                0 }	15,00,000	15,00,000	0	
Amount surrendered during the year				Nil

Notes/Comments:

## Revenue:

1. In view of final saving of Rs.7.35 lakh, surrender of Rs.7.78 lakh proved injudicious and led to an ultimate excess of Rs.0.43 lakh.
2. Saving occurred mainly under:

Head	Total Grant	Actual Expenditure (In lakh of rupees)	Excess(+) Saving(-)
3454- Census, Surveys and Statistics			
02- Surveys and Statistics			
111 - Vital Statistics			
02- Subordinate Establishment			
O.                      160.77			
S.                      4.30			
R.                      58.77	223.84	222.25	-1.59

Reasons for saving have not been intimated (November, 2004).

**GRANT No. 46-STATISTICS - Concl'd.**

3. Saving mentioned above have been partly counter balanced by excess under:

Head		Total Grant	Actual Expenditure	Excess(+) Saving(-)
04 - Other Schemes				
O.	86.06			
S.	4.60			
R.	-.58	90.08	92.08	+2.00

Reasons for excess have not been intimated (November, 2004).

**GRANT No. 47-WEIGHTS AND MEASURES**

(All Voted)

<b>Revenue :</b>	Total Grant Rs.	Actual Expenditure Rs.	Excess (+) Saving (-) Rs.
Major Head :			
3475 - Other General Economic Services			
Voted :			
Original                   1,64,97,000 } Supplementary            40,000 } Amount surrendered during the year	1,65,37,000	1,90,25,814	24,88,814  Nil

**Capital :**

Major Head :			
5475 - Capital Outlay on other General Economic Services			
Voted :			
Original                   5,00,000 } Supplementary            0 } Amount surrendered during the year	5,00,000	5,00,000	0  Nil

Notes/Comments:

Revenue:

1. The expenditure exceeded the grant by Rs.24,88,814. The excess requires regularisation.
2. Excess occurred mainly under:

Head	Total Grant	Actual Expenditure	Excess(+) Saving(-)
3475 - Other General Economic Services			
106 - Regulation of Weights and Measures			
01 - Direction			
O.                   53.91			
S.                   .00			
R.                   -5.75	48.16	72.58	+24.42

Reasons for excess have not been intimated (November, 2004).

**GRANT No. 48-AGRICULTURE**

(All Voted)

<b>Revenue :</b>	Total Grant Rs.	Actual Expenditure Rs.	Excess (+) Saving (-) Rs.
Major Head :			
2401 - Crop Husbandry			
2415 - Agricultural Research and Education			
2552 - North Eastern Areas			
Voted :			
Original	29,87,30,000		
Supplementary	0		
	} 29,87,30,000	32,67,09,529	2,79,79,529
Amount surrendered during the year (March, 2004)			17,47,000

**Capital :**

Major Head :			
4401 - Capital Outlay on Crop Husbandry			
4408 - Capital Outlay on Food. Storage and Warehousing			
Voted :			
Original	6,00,00,000		
Supplementary	0		
	} 6,00,00,000	2,77,19,393	-3,22,80,607
Amount surrendered during the year			Nil

Notes/Comments:

Revenue:

- The expenditure exceeded the grant by Rs.2,79,79,529. The excess requires regularisation.
- In view of final excess of Rs.2,79.80 lakh, surrender of Rs.17.47 lakh proved injudicious and led to an ultimate excess of Rs.2,97.27 lakh.
- Excess occurred mainly under:

Head	Total Grant	Actual Expenditure	Excess(+) Saving(-)
2401 - Crop Husbandry			
001 - Direction and Administration			
02 - Sub-ordinate Establishment (Agri)			
O.	305.31		
S.	.00		
R.	5.94	869.97	+558.72
	311.25		

**GRANT No. 48-AGRICULTURE - Contd.**

Head		Total Grant	Actual Expenditure	Excess(+) Saving(-)
103- Seeds				
12- Development of Oil Seeds				
O.	135.00			
S.	.00			
R.	-45.00	90.00	135.00	+45.00
107- Plant Protection				
02- Plant Protection Mobile Squad				
O.	5.53			
S.	.00			
R.	.21	5.74	10.52	+4.78
108- Commercial Crops				
02- ICDP (CSS)				
O.	103.00			
S.	.00			
R.	-23.00	80.00	91.50	+11.50
03- National Pulses Development Project				
O.	70.00			
S.	.00			
R.	-35.00	35.00	52.50	+17.50
04- Development Programme Minikit Millet Maize				
O.	16.75			
S.	.00			
R.	-8.15	8.60	22.30	+13.70
111- Agricultural Economics and Statistics				
01- Agriculture Statistics				
O.	29.06			
S.	.00			
R.	.22	29.28	31.29	+2.01
02- Agriculture Census (CSS)				
O.	6.50			
S.	.00			
R.	.04	6.54	19.97	+13.43

**GRANT No. 48-AGRICULTURE - Contd.**

Head		Total Grant	Actual Expenditure	Excess(+) Saving(-)
113 - Agricultural Engineering				
01 - Superintendents				
O.	28.44			
S.	.00			
R.	.41	28.85	84.32	+55.47
800 - Other Expenditure				
01 - Building (Maintenance)				
O.	6.40			
S.	.00			
R.	.00	6.40	18.88	+12.48
09 - Agriculture Marketing and Quality Control				
O.	307.85			
S.	.00			
R.	-23.68	284.17	398.31	+114.14
11 - National Watershed Development Programme for Rainfed Areas (CSS)				
O.	480.00			
S.	.00			
R.	-80.00	400.00	480.00	+80.00
12 - Farm Water Management System				
O.	43.00			
S.	.00			
R.	-11.00	32.00	43.00	+11.00
2415 - Agricultural Research and Education				
01 - Crop Husbandry				
004 - Research				
01 - Chemistry Laboratory				
O.	40.10			
S.	.00			
R.	.76	40.86	46.09	+5.23
04 - Agriculture Research Farm, Yisemyong				
O.	6.46			
S.	.00			
R.	.08	6.54	13.33	+6.79

## GRANT No. 48-AGRICULTURE - Contd.

Head		Total Grant	Actual Expenditure	Excess(+) Saving(-)
06- State Agriculture Research Station, Yisemyung				
O.	42.72			
S.	.00			
R.	.23	42.95	56.62	+13.67
10- Research Cell (HQ)				
O.	.00			
S.	.00			
R.	.00	.00	6.00	+6.00
277- Education				
02- Assistance for Agriculture Education				
O.	.00			
S.	.00			
R.	.00	.00	22.00	+22.00
80- General				
277- Education				
01 - Intetrgrated extention Training Centre				
O.	.00			
S.	.00			
R.	.00	.00	50.43	+50.43
Reasons for excess have not been intimated (November, 2004).				
4.	The excess mentioned in note (3) above was partly counter balanced by saving under:			
2401 - Crop Husbandry				
001 - Direction and Administration				
01 - Direction (Agri)				
O.	414.80			
S.	.00			
R.	8.20	423.00	170.02	-252.98
103 - Seeds				
01 - Yisemyong Seed Farm				
O.	14.80			
S.	.00			
R.	.13	14.93	11.80	-3.13
02 - Merapani Seed Farm				
O.	114.68			
S.	.00			
R.	100.42	215.10	107.58	-107.52

**GRANT No. 48-AGRICULTURE - Contd.**

Head		Total Grant	Actual Expenditure	Excess(+) Saving(-)
03- Tizit Seed Farm				
O.	13.29			
S.	.00			
R.	1.60	14.89	7.77	-7.12
04- Kuthur Seed Farm				
O.	9.47			
S.	.00			
R.	.11	9.58	5.53	-4.05
05- Pungro Seed Farm				
O.	9.31			
S.	.00			
R.	.11	9.42	3.67	-5.75
08- Tijit Seed Farm Horticulture				
O.	5.23			
S.	.00			
R.	.07	5.30	1.55	-3.75
104- Agricultural Farms				
01- Kohima Demonstration Farm				
O.	8.94			
S.	.00			
R.	.11	9.05	2.71	-6.34
02- Pfutsero Demonstration Farm				
O.	6.63			
S.	.00			
R.	.08	6.71	.00	-6.71
03- Demonstration Garden Tuensang				
O.	10.24			
S.	.00			
R.	.12	10.36	3.82	-6.54



**GRANT No. 48-AGRICULTURE - Contd.**

Head		Total Grant	Actual Expenditure	Excess(+) Saving(-)
04- Farm Mechanisation				
O.	65.00			
S.	.00			
R.	.00	65.00	47.70	-17.30
107- Plant Protection				
01- Demonstration and Supply of Plant Protection Chemicals and Equipment				
O.	92.10			
S.	.00			
R.	-4.15	87.95	49.98	-37.97
108- Commercial Crops				
01- Sugarcane Development Scheme				
O.	118.56			
S.	.00			
R.	-3.88	114.68	74.22	-40.46
109- Extension and Training				
01- Farmers Training				
O.	45.32			
S.	.00			
R.	.39	45.71	36.43	-9.28
02- Agriculture Information and Publicity				
O.	29.50			
S.	.00			
R.	.34	29.84	23.68	-6.16
113- Agricultural Engineering				
02- Land Reclamation				
O.	49.92			
S.	.00			
R.	1.06	50.98	34.30	-16.68
119- Horticulture and Vegetable Crops				
01- Bhagty Fruit Nursery				
O.	14.11			
S.	.00			
R.	.15	14.26	9.49	-4.77

## GRANT No. 48-AGRICULTURE - Contd.

Head		Total Grant	Actual Expenditure	Excess(+) Saving(-)
02- Naginimara Garden				
O.	6.42			
S.	.00			
R.	.09	6.51	2.54	-3.97
800- Other Expenditure				
02- Agriculture Link Roads				
O.	4.80			
S.	.00			
R.	.00	4.80	.00	-4.80
07- High Yielding Varieties Programme				
O.	71.39			
S.	.00			
R.	.89	72.28	35.75	-36.53
08- Pilot Project on Multiple Cropping				
O.	21.05			
S.	.00			
R.	.41	21.46	6.40	-15.06
13- Macro Management				
O.	.00			
S.	.00			
R.	100.00	100.00	.00	-100.00
2415- Agricultural Research and Education				
01- Crop Husbandry				
004- Research				
02- Sugarcane Research				
O.	19.75			
S.	.00			
R.	.21	19.96	18.37	-1.59
03- Plant Protection Laboratory				
O.	13.64			
S.	.00			
R.	.16	13.80	.00	-13.80

**GRANT No. 48-AGRICULTURE - Concl.**

Head		Total Grant	Actual Expenditure (In lakh of rupees)	Excess(+) Saving(-)
277- Education				
01- Integrated Extension Training Centre				
O.	88.55			
S.	.00			
R.	-21	88.34	63.05	-25.29
2552- North Eastern Areas				
01- Crop Husbandary				
103- Seeds				
01- Regional Potato Seed Farm, Helipong				
O.	27.05			
S.	.00			
R.	-1.12	25.93	18.05	-7.88

Reasons for saving have not been intimated (November, 2004).

## Capital:

5. Final saving was Rs.3,22.81 lakh, but no part of it was surrendered during the year.

6. Saving occurred mainly under:

4401 - Capital Outlay on Crop Husbandry				
800- Other Expenditure				
05- Agriculture Link Roads				
O.	455.00			
S.	.00			
R.	.00	455.00	132.20	-322.80

Reasons for saving have not been intimated (November, 2004).

**GRANT No. 49-SOIL AND WATER CONSERVATION**

(All Voted)

<b>Revenue :</b>	Total Grant Rs.	Actual Expenditure Rs.	Excess (+) Saving (-) Rs.
Major Head :			
2402 - Soil and Water Conservation			
2415 - Agricultural Research and Education			
2552 - North Eastern Areas			
Voted :			
Original	16,21,29,000		
Supplementary	6,19,18,000		
	} 22,40,47,000	15,86,61,092	-6,53,85,908
Amount surrendered during the year (March, 2004)			6,92,87,000

**Capital :**

Major Head :				
4402 - Capital Outlay on Soil and Water Conservation				
Voted :				
Original	10,00,000			
Supplementary	0			
	} 10,00,000	10,00,000	0	
Amount surrendered during the year				Nil

## Notes/Comments:

## Revenue:

- In view of final saving of Rs.6,53.86 lakh, surrender fo Rs.6,92.87 lakh was injudicious and led to an ultimate excess of Rs.39.01 lakh.
- Excess occurred mainly under:

Head	Total Grant	Actual Expenditure	Excess(+) Saving(-)
2402 - Soil and Water Conservation			
001 - Direction and Administration			
01 - Direction			
O.	110.04		
S.	3.41		
R.	-26.35	87.10	90.23
			+3.13
02 - Subordinate Establishment			
O.	213.85		
S.	6.12		
R.	56.41	276.38	277.45
			+1.07

**GRANT No. 49-SOIL AND WATER CONSERVATION - Contd.**

Head		Total Grant	Actual Expenditure	Excess(+) Saving(-)
101 - Soil Survey and Testing				
01 - Soil Survey and Testing				
O.	88.02			
S.	2.31			
R.	5.92	96.25	106.82	+10.57
103 - Land reclamation and Development				
06 - Cultivators Hoarding				
O.	.00			
S.	.00			
R.	.00	.00	7.00	+7.00
08 - River Taming				
O.	.00			
S.	32.60			
R.	-30.60	2.00	28.00	+26.00
09 - River Valley Project for Soil & Water Conservaton				
O.	.00			
S.	223.50			
R.	-223.50	.00	35.00	+35.00
2415 - Agricultural Research and Education				
02 - Soil and Water Conservation				
277 - Education				
O.	19.20			
S.	.21			
R.	-2.59	16.82	18.47	+1.65
Reasons for excess have not been intimated (November, 2004).				
3.	Excess mentioned above was partly counter balanced by saving under:			
2402 - Soil and Water Conservation				
102 - Soil Conservation				
01 - Soil Conservation Extension Service				
O.	229.87			
S.	6.33			
R.	42.95	279.15	273.55	-5.60

**GRANT No. 49-SOIL AND WATER CONSERVATION - Concl.**

Head		Total Grant	Actual Expenditure	Excess(+) Saving(-)
02 - Pilot Projects				
O.	78.85			
S.	2.28			
R.	-19.29	61.84	59.51	-2.33
07 - Pilot Projects for Control of Shifting Cultivation State Plan				
O.	10.93			
S.	.30			
R.	-3.59	7.64	6.25	-1.39
103 - Land reclamation and Development				
03 - State Land Use Board				
O.	75.37			
S.	279.21			
R.	-277.36	77.22	42.22	-35.00

Reasons for saving have not been intimated (November, 2004).

**GRANT No. 50-ANIMAL HUSBANDRY AND DAIRY DEVELOPMENT**

(All Voted)

<b>Revenue :</b>	Total Grant Rs.	Actual Expenditure Rs.	Excess (+) Saving (-) Rs.
<b>Major Head :</b>			
2403 - Animal Husbandry			
2404 - Dairy Development			
2415 - Agricultural Research and Education			
2552 - North Eastern Areas			
<b>Voted :</b>			
Original	28,30,12,000		
Supplementary	2,26,97,000		
	30,57,09,000	22,35,02,555	-8,22,06,445
Amount surrendered during the year (March, 2004)			6,84,21,000

**Capital :**

<b>Major Head :</b>			
4403 - Capital Outlay on Animal Husbandry			
<b>Voted :</b>			
Original	68,00,000		
Supplementary	0		
	68,00,000	60,54,004	-7,45,996
Amount surrendered during the year (March, 2004)			11,000

**Notes/Comments:****Revenue:**

1. In view of final saving of Rs.8,22.06 lakh, surrender of Rs.6.84.21 lakh proved inadequate.
2. Saving occurred mainly under:

Head	Total Grant	Actual Expenditure	Excess(+) Saving(-)
2403 - Animal Husbandry			
001 - Direction and Administration			
01 - Direction			
O.	804.59		
S.	12.06		
R.	-389.71	426.94	354.25
			-72.69
101 - Veterinary Services and Animal Health			
02 - Veterinary Outposts			
O.	.00		
S.	.00		
R.	67.30	67.30	.00
			-67.30

**GRANT No. 50-ANIMAL HUSBANDRY AND DAIRY DEVELOPMENT - Contd.**

Head		Total Grant	Actual Expenditure	Excess(+) Saving(-)
04 - Disease Investigation Unit				
O.	.00			
S.	.00			
R.	33.46	33.46	.00	-33.46
06 - Quarantine Check Post				
O.	.00			
S.	.00			
R.	230.24	230.24	.00	-230.24
103 - Poultry Development				
01 - Hatchery Units				
O.	197.88			
S.	.00			
R.	-70.62	127.26	122.95	-4.31
113 - Administrative Investigation and Statistics				
02 - Livestock Census (CSS)				
O.	25.22			
S.	.00			
R.	-14.58	10.64	6.64	-4.00
03 - Sample survey (CSS 50:50)				
O.	23.22			
S.	.00			
R.	-9.76	13.46	.00	-13.46
2552 - North Eastern Areas				
03 - Animal Husbandary				
105 - Piggery Development				
01 - Base Pig Breeding Farm Wokha (NEC)				
O.	60.00			
S.	.00			
R.	.00	60.00	.00	-60.00

Reasons for saving have been not been intimated (November, 2004).



**GRANT No. 50-ANIMAL HUSBANDRY AND DAIRY DEVELOPMENT - Contd.**

3. Saving mentioned in note (2) above was partly counter balanced by excess under:

Head		Total Grant	Actual Expenditure	Excess(+) Saving(-)
2403 - Animal Husbandry				
101 - Veterinary Services and Animal Health				
01 - Animal Health				
O.	244.22			
S.	.00			
R.	133.05	377.27	528.61	+151.34
03 - Rinder Pest Eradication Scheme (CSS 100%)				
O.	96.57			
S.	.00			
R.	-96.57	.00	71.69	+71.69
08 - Animal Disease Surveillance (CSS 50:50)				
O.	4.67			
S.	.00			
R.	.11	4.78	64.75	+59.97
03 - Intensive Cattle Development Project				
O.	83.55			
S.	.00			
R.	108.21	191.76	194.41	+2.65
103 - Poultry Development				
05 - Poultry Farm, Wokha				
O.	.00			
S.	.00			
R.	.00	.00	5.37	+5.37
105 - Piggery Development				
01 - Integrated Piggery Production				
O.	201.30			
S.	.00			
R.	-113.02	88.28	89.69	+1.41
107 - Fodder and Feed Development				
01 - Feed Manufacturing Centres				
O.	96.19			
S.	160.00			
R.	-99.57	156.62	163.14	+6.52

**GRANT No. 50-ANIMAL HUSBANDRY AND DAIRY DEVELOPMENT - Contd.**

Head		Total Grant	Actual Expenditure	Excess(+) Saving(-)
113 - Administrative Investigation and Statistics				
01 - Statistics				
O.	7.22			
S.	.00			
R.	16.70	23.92	31.39	+7.47
2415 - Agricultural Research and Education				
03 - Animal Husbandry				
277 - Education				
01 - Veterinary Field Assistants Training School, Medzipheema				
O.	46.14			
S.	.00			
R.	-.08	46.06	64.89	+18.83
2552 - North Eastern Areas				
03 - Animal Husbandary				
102 - Cattle and Buffalo Development				
01 - Cross Breed Brown Swiss Cattle Breeding Farm, Jalukie				
O.	21.68			
S.	.00			
R.	8.05	29.73	50.40	+20.67
Reasons for excess have not been intimated (November, 2004).				
Capital:				
4.	In view of final saving of Rs.7.46 lakh, surrender of Rs.0.11 lakh proved inadequate.			
5.	Saving occurred mainly under:			
4403 - Capital Outlay on Animal Husbandry				
001 - Direction and Administration				
01 - Works				
O.	28.00			
S.	.00			
R.	.00	28.00	26.82	-1.18
102 - Cattle and Buffalo Development				
01 - Works				
O.	20.00			
S.	.00			
R.	.00	20.00	18.00	-2.00

**GRANT No. 50-ANIMAL HUSBANDRY AND DAIRY DEVELOPMENT - Concl'd.**

Head		Total Grant	Actual Expenditure (In lakh of rupees)	Excess(+) Saving(-)
800- Other Expenditure				
01- Buildings				
O.	20.00			
S.	.00			
R.	-.11	19.89	15.72	-4.17

Reasons for saving have not been intimated (November, 2004).

**GRANT No. 51-FISHERIES**

(All Voted)

<b>Revenue :</b>	Total Grant Rs.	Actual Expenditure Rs.	Excess (+) Saving (-) Rs.
Major Head :			
2405 - Fisheries			
2552 - North Eastern Areas			
Voted :			
Original	7,43,28,000		
Supplementary	7,43,14,000		
	14,86,42,000	6,76,23,209	-8,10,18,791
Amount surrendered during the year (March, 2004)			8,08,60,000

**Capital :**

Major Head :			
4405 - Capital Outlay on Fisheries			
Voted :			
Original	1,77,00,000		
Supplementary	0		
	1,77,00,000	2,38,00,000	61,00,000
Amount surrendered during the year			Nil

## Notes/Comments:

## Revenue:

1. In view of final saving of Rs.8,10.19 lakh, surrender of Rs.8,08.60 lakh proved inadequate.
2. Saving occurred mainly under:

Head	Total Grant	Actual Expenditure	Excess(+) Saving(-)
2405 - Fisheries			
001 - Direction and Administration			
02 - Subordinate Establishment			
O.	137.69		
S.	4.12		
R.	-4.06	136.17	-1.58

Reasons for saving have not been intimated (November, 2004).

## Capital:

3. The expenditure exceeded the grant by Rs.61,00,000. The excess requires regularisation.

**GRANT No. 51-FISHERIES - Concl.**

4. Excess occurred mainly under:

Head		Total Grant	Actual Expenditure	Excess(+) Saving(-)
4405 - Capital Outlay on Fisheries				
101 - Inland Fisheries				
06 - Reservoir Fisheries				
O.	4.00			
S.	.00			
R.	135.00	139.00	200.00	+61.00

Reasons for excess have not been intimated (November, 2004).

**GRANT No. 52-FOREST**

(All Voted)

<b>Revenue :</b>	Total Grant Rs.	Actual Expenditure Rs.	Excess (+) Saving (-) Rs.
Major Head :			
2406 - Forestry and Wild Life			
2415 - Agricultural Research and Education			
2552 - North Eastern Areas			
Voted :			
Original	23,18,81,000		
Supplementary	0		
	23,18,81,000	18,46,73,673	-4,72,07,327
Amount surrendered during the year (March, 2004)			3,87,41,000

**Capital :**

Major Head :			
4406 - Capital Outlay on Forestry and Wild Life			
Voted :			
Original	1,48,91,000		
Supplementary	1,17,94,000		
	2,66,85,000	88,99,000	-1,77,86,000
Amount surrendered during the year (March, 2004)			1,66,30,000

## Notes/Comments:

## Revenue:

- In view of final saving of Rs.4,72.07 lakh, surrender of Rs.3,87.41 lakh proved inadequate.
- Saving occurred mainly under:

Head	Total Grant	Actual Expenditure	Excess(+) Saving(-)
2406 - Forestry and Wild Life			
01 - Forestry			
001 - Direction and Administration			
02 - Subordiante Establishment			
O.	1,113.13		
S.	.00		
R.	141.00	1,159.52	-94.61
102 - Social and Farm Forestry			
13 - Distribution of Seedling			
O.	60.00		
S.	.00		
R.	.00	56.00	-4.00

## GRANT No. 52-FOREST - Contd.

Head		Total Grant	Actual Expenditure	Excess(+) / Saving(-)
800- Other expenditure				
01- Grant to State Pollution Control Board				
O.	16.70			
S.	.00			
R.	.00	16.70	.00	-16.70
05- Nagaland Forest Infrastructure Development Project				
O.	620.81			
S.	.00			
R.	-372.21	248.60	237.31	-11.29
02- Environmental Forestry and Wild Life				
111- Zoological Park				
O.	4.00			
S.	.00			
R.	.00	4.00	1.31	-2.69
2415- Agricultural Research and Education				
06- Forestry				
800- Other expenditure				
07- Eco-Tourism				
O.	2.00			
S.	.00			
R.	.00	2.00	.00	-2.00
2552- North Eastern Areas				
07- Plantation				
800- Other Expenditure				
06- Community Biodiversity Conservation Project				
O.	50.00			
S.	.00			
R.	-27.50	22.50	13.48	-9.02
07- Promoting Nature Board Tourism				
O.	24.00			
S.	.00			
R.	-9.00	15.00	6.49	-8.51

Reasons for saving have not been intimated (November, 2004).

## GRANT No. 52-FOREST - Contd.

3. Saving mentioned above have been partly counter balanced by excess under:

Head		Total Grant	Actual Expenditure	Excess(+) Saving(-)
2406- Forestry and Wild Life				
01- Forestry				
001- Direction and Administration				
01- Direction				
O.	142.72			
S.	.00			
R.	-25.38	117.34	138.14	+20.80
070- Communications and Buildings				
02- Buildings				
O.	8.21			
S.	.00			
R.	.00	8.21	13.28	+5.07
03- Housing				
O.	13.44			
S.	.00			
R.	.00	13.44	22.54	+9.10
112- Public Garden				
01- Botanical Garden				
O.	4.40			
S.	.00			
R.	17.54	21.94	28.55	+6.61
07- Development of National Park and Sancturics				
O.	142.40			
S.	.00			
R.	-67.86	74.54	96.53	+21.99

Reasons for excess have not been intimated (November, 2004).

Capital:

4. In view of final saving of Rs.1,77.86 lakh, surrender of Rs.1,66.30 lakh proved inadequate.



**GRANT No. 52-FOREST - Concl'd.**

5. Saving occurred mainly under:

Head	Total Grant	Actual Expenditure	Excess(+) Saving(-)
4406 - Capital Outlay on Forestry and Wild Life			
01 - Forestry			
070 - Communication and Buildings			
04 - Special Problem under 11th Finance Commission			
O.	148.91		
S.	.00		
R.	-48.36	88.99	-11.56
	100.55		

Reasons for saving have not been intimated (November, 2004).

**GRANT No. 53-INDUSTRIES**

(All Voted)

<b>Revenue :</b>	Total Grant Rs.	Actual Expenditure Rs.	Excess (+) Saving (-) Rs.
Major Head :			
2552 - North Eastern Areas			
2851 - Village and Small Industries			
Voted :			
Original	29,81,23,000		
Supplementary	1,27,88,000		
	31,09,11,000	25,06,99,761	-6,02,11,239
Amount surrendered during the year (March, 2004)			6,33,16,000

**Capital :**

Major Head :			
4552 - Capital Outlay on North Eastern Areas			
4859 - Capital Outlay on Telecommunication & Electronic Industries			
4860 - Capital Outlay on Consumer Industries			
Voted :			
Original	13,67,90,000		
Supplementary	11,96,15,000		
	25,64,05,000	15,88,78,024	-9,75,26,976
Amount surrendered during the year (March, 2004)			8,96,00,000

## Notes/Comments:

## Revenue:

1. In view of final saving of Rs.6,02.11 lakh, augmentation of fund through supplementary grant proved unnecessary.
2. In view of final saving of Rs.6,02.11 lakh, surrender of Rs.6.33.16 lakh proved injudicious and led to an ultimate excess of Rs.31.05 lakh.
3. Excess occurred mainly under:

Head	Total Grant	Actual Expenditure (In lakh of rupees)	Excess(+) Saving(-)
2851 - Village and Small Industries			
001 - Direction and Administration			
01 - Direction			
O.	235.98		
S.	10.63		
R.	-8.81	237.80	251.70
			+13.90

**GRANT No. 53-INDUSTRIES - Contd.**

Head		Total Grant	Actual Expenditure (In lakh of rupees)	Excess(+) / Saving(-)
104- Handicraft Industries				
01- Marketing Organization				
O.	11.89			
S.	.00			
R.	-10.75	1.14	10.28	+9.14
200- Other Village Industries				
01- Beekeeping Farm				
O.	30.96			
S.	.00			
R.	-13.71	17.25	19.95	+2.70
02- Economic Plant and Demonstration Farm				
O.	940.84			
S.	.00			
R.	-748.30	192.54	193.82	+1.28
05- District Industries Centre				
O.	431.31			
S.	.00			
R.	67.13	498.44	501.04	+2.60

Reasons for excess have not been intimated (November, 2004).

**Capital:**

4. In view of final saving of Rs.9.75.27 lakh, augmentation of fund through supplementary grant proved excessive
5. In view of final saving of Rs.9.75.27 lakh, surrender of Rs.8,96.00 lakh proved inadequate
6. Saving occurred mainly under:

**4860- Capital Outlay on Consumer Industries****60- Others****800- Other Expenditure****01- Works Expenditure**

O.	100.00			
S.	.00			
R.	.00	100.00	16.94	-83.06

Reasons for saving have not been intimated (November, 2004).

**GRANT No. 53-INDUSTRIES - Concl.**

7. Saving mentioned in note (6) was partly counter balanced by excess under:

Head		Total Grant	Actual Expenditure	Excess(+) Saving(-)
4860 - Capital Outlay on Consumer Industries				
60 - Others				
800 - Other Expenditure				
02 - Machinery and Equipment				
O.	7.30			
S.	.00			
R.	-3.80	3.50	7.30	+3.80

Reasons for excess have not been intimated (November, 2004).

**GRANT No. 54-MINERAL DEVELOPMENT**

(All Voted)

<b>Revenue :</b>	Total Grant Rs.	Actual Expenditure Rs.	Excess (+) Saving (-) Rs.
Major Head :			
2552 - North Eastern Areas			
2853 - Non-ferrous Mining and Metallurgical Industries			
Voted :			
Original	8,93,54,000		
Supplementary	48,83,000		
	} 9,42,37,000	8,64,39,311	-77,97,689
Amount surrendered during the year (March, 2004)			78,35,000

**Capital :**

Major Head :				
4853 - Capital Outlay on Non-ferrous Mining and Metallurgical Industries				
Voted :				
Original	8,12,50,000			
Supplementary	0			
	} 8,12,50,000	8,12,50,000		0
Amount surrendered during the year				Nil

Notes/Comments:

Capital:

1. Although the final excess/saving is Nil, there has been deviation of funds in sub head level as shown below:

Head	Total Grant	Actual Expenditure	Excess(+) Saving(-)
4853 - Capital Outlay on Non-ferrous Mining and Metallurgical Industries			
60- Other Mining and Metallurgical Industries			
800- Other Expenditure			
01 - State mineral development corporation			
O.	.00		
S.	.00		
R.	.00	52.50	+52.50
4853 - Capital Outlay on Non-ferrous Mining and Metallurgical Industries			
60- Other Mining and Metallurgical Industries			
800- Other Expenditure			
02- Works			
O.	52.50		
S.	.00		
R.	.00	52.50	-52.50

Reasons for deviation have not been communicated (November, 2004).

**GRANT No. 55-POWER PROJECTS**

(All Voted)

<b>Revenue :</b>		Total Grant Rs.	Actual Expenditure Rs.	Excess (+) Saving (-) Rs.
Major Head :				
2801 - Power				
Voted :				
Original	64,69,89,000	80,81,33,000	161,03,19,221	80,21,86,221
Supplementary	16,11,44,000			
Amount surrendered during the year				Nil

**Capital :**

Major Head :

- 4552 - Capital Outlay on North Eastern Areas
- 4801 - Capital Outlay on Power Projects
- 5054 - Capital Outlay on Roads and Bridges
- 6003 - Internal Debt of the State Government
- 7610 - Loans to Government Servants,etc

Voted :

Original	80,16,00,000	83,94,00,000	60,91,50,634	-23,02,49,366
Supplementary	3,78,00,000			
Amount surrendered during the year (March, 2004)				22,28,92,000

Notes/Comments:

Revenue:

1. The expenditure exceeded the grant by Rs.80,21,86,221. The excess requires regularisation.
2. Excess occurred mainly under:

Head		Total Grant	Actual Expenditure (In lakh of rupees)	Excess(+) Saving(-)
2801 - Power				
02- Thermal Power Generation				
101 - Purchase of Power				
O.	4,170.00	5,609.17	13,507.11	+7,897.94
S.	1,439.17			
R.	.00			

05 - Transmission and Distribution

## GRANT No. 55-POWER PROJECTS - Contd.

Head		Total Grant	Actual Expenditure	Excess(+) Saving(-)
799 - Suspense				
01 - Debit Stock				
O.	.00			
S.	.00			
R.	.00	.00	19.68	+19.68
03 - Debit to MPWA				
O.	.00			
S.	.00			
R.	.00	.00	5.26	+5.26
800 - Other expenditure				
01 - Maintenance				
O.	139.06			
S.	.00			
R.	47.39	186.45	385.11	+198.66
03 - Service Connection				
O.	32.79			
S.	.00			
R.	-32.79	.00	2.44	+2.44

Reasons for excess have not been intimated (November, 2004).

3. Excess mentioned above was partly counter balanced by saving under:

2801 - Power				
01 - Hydel Generation				
001 - Direction and Administration				
01 - Execution				
O.	138.10			
S.	.00			
R.	74.48	212.58	202.34	-10.24
800 - Other Expenditure				
O.	16.00			
S.	100.00			
R.	.00	116.00	59.53	-56.47

**GRANT No. 55-POWER PROJECTS - Contd.**

Head		Total Grant	Actual Expenditure	Excess(+) Saving(-)
05 - Transmission and Distribution				
001 - Direction and Administration				
01 - Direction				
O.	255.26			
S.	29.30			
R.	22.41	306.97	293.42	-13.55
02 - Execution				
O.	1,688.96			
S.	42.97			
R.	-93.06	1,638.87	1,609.54	-29.33
799 - Suspense				
07 - Credit to MPWA				
O.	.00			
S.	.00			
R.	.00	.00	-8.38	-8.38

Reasons for saving have not been intimated (November, 2004).

**Capital:**

4. In view of final saving of Rs.23,02.49 lakh, surrender of Rs.22.28.92 lakh proved inadequate.
5. In view of final saving of Rs.22,02.49 lakh, augmentation of funds through supplementary grant proved unnecessary.
6. Saving occurred mainly under:

4801 - Capital Outlay on Power Projects				
05 - Transmission and Distribution				
800 - Other Expenditure				
02 - Transimission Scheme				
O.	445.00			
S.	.00			
R.	-50.00	395.00	318.46	-76.54
06 - Rural Electrification				
800 - Other Expenditure				
01 - REC Scheme (Normal Loans)				
O.	1,599.57			
S.	.00			
R.	-473.28	1,126.29	1,108.35	-17.94



## GRANT No. 55-POWER PROJECTS - Contd.

Head		Total Grant	Actual Expenditure	Excess(+) Saving(-)
02- Rural Electrification Scheme - (State Plan) PMGY				
O.	625.00			
S.	.00			
R.	.00	625.00	621.24	-3.76
03- Kutir Jyoti Scheme				
O.	199.00			
S.	.00			
R.	-54.63	144.37	130.91	-13.46
Reasons for saving have not been intimated (November, 2004).				
7.	Saving mentioned in note (6) was partly counter balanced by excess under:			
4801- Capital Outlay on Power Projects				
01- Hydel Generation				
800- Other Expenditure				
03- Other Micro Hydel Schemes				
O.	122.00			
S.	.00			
R.	-72.00	50.00	62.76	+12.76
05- Transmission and Distribution				
800- Other Expenditure				
01- Sub-Transmission Scheme				
O.	3,340.00			
S.	.00			
R.	-855.00	2,485.00	2,505.96	+20.96
06- Rural Electrification				
800- Other Expenditure				
05- Accelerated Power Dev. Programme				
O.	1,053.00			
S.	378.00			
R.	-384.00	1,047.00	1,049.31	+2.31
06- Negotiated Loan from NABARD				
O.	82.43			
S.	.00			
R.	.00	82.43	85.43	+3.00
Reasons for excess have not been intimated (November, 2004).				

**GRANT No. 55-POWER PROJECTS - Concl'd.**

8. Suspense Transaction: The grant includes Rs.16.56 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:

	Debit (+) Credit (-)	( In lakh of rupees)		Debit (+) Credit (-)
1. Stock	(+) 17,09.98	19.68	0	(+) 17,29.66
2. Purchase	(-) 7,28.53	0	0	(-) 7,28.53
3. Miscellaneous				
Works Advance	(+) 9,39.65	5.26	8.38	(+) 9,36.53
4. Workshops	(-) 12.47	0	0	(-) 12.47
<b>Total :</b>	<b>(+) 19,08.63</b>	<b>24.94</b>	<b>8.38</b>	<b>(+) 19,25.19</b>

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 Rs.16.56 lakh during the year.

**GRANT No. 56-ROAD TRANSPORT**

(All Voted)

<b>Revenue :</b>		Total Grant Rs.	Actual Expenditure Rs.	Excess (+) Saving (-) Rs.
Major Head :				
3055 - Road Transport				
Voted :				
Original	16,24,47,000	} 18,66,17,000	18,78,19,241	12,02,241
Supplementary	2,41,70,000			
Amount surrendered during the year				Nil

**Capital :**

Major Head :				
4552 - Capital Outlay on North Eastern Areas				
5055 - Capital Outlay on Road Transport				
Voted :				
Original	6,43,82,000	} 6,47,82,000	6,80,91,014	33,09,014
Supplementary	4,00,000			
Amount surrendered during the year				Nil

## Notes/Comments:

## Revenue:

1. The expenditure exceeded the grant by Rs.12,02,241. The excess requires regularisation.
2. Excess occurred mainly under:

Head		Total Grant	Actual Expenditure	Excess(+) Saving(-)
3055 - Road Transport				
800 - Other Expenditure				
02- Operation				
O.	520.14	} 520.14	608.27	+88.13
S.	52.96			
R.	-52.96			

Reasons for excess have not been intimated(November, 2004).

**GRANT No. 56-ROAD TRANSPORT - Contd.**

3. Excess mentioned above have been partly counter balanced by saving under:

Head	Total Grant	Actual Expenditure	Excess(+) Saving(-)
3055 - Road Transport			
001 - Direction and Administration			
O. 241.55			
S. .00			
R. .00	241.55	168.30	-73.25
800 - Other Expenditure			
03 - Repairs and Maintenance			
O. 586.70			
S. 188.74			
R. 52.96	828.40	825.01	-3.39
Capital:			
4. The expenditure exceeded the grant by Rs.33,09,014. The excess requires regularisation.			
5. Excess occurred mainly under:			
5055 - Capital Outlay on Road Transport			
050 - Lands and Buildings			
O. 106.00			
S. .00			
R. -106.00	.00	109.41	+109.41
102 - Acquisition of Fleet			
O. 324.00			
S. .00			
R. 135.00	459.00	524.00	-65.00
103 - Workshop Facilities			
O. 5.00			
S. .00			
R. -5.00	.00	2.50	+2.50
104 - Renovation and Upgradation			
O. .00			
S. .00			
R. .00	.00	20.00	+20.00

Reasons for excess have not been intimated (November, 2004).

**GRANT No. 56-ROAD TRANSPORT - Concl'd.**

6. Excess mentioned in note (4) was partly counter balanced by saving under:

Head	Total Grant	Actual Expenditure	Excess (+) Saving(-)
4552- Capital Outlay on North Eastern Areas			
05- Transport			
800- Other Expenditure			
04 - Inter State Bus Terminus			
O.	188.82		
S.	.00		
R.	.00		
	188.82	25.00	-163.82

Reasons for saving have not been intimated (November, 2004).

**GRANT No. 57-HOUSING LOANS**

(All Voted)

<b>Revenue :</b>	Total Grant Rs.	Actual Expenditure Rs.	Excess (+) Saving (-) Rs.
Major Head :			
2075 - Miscellaneous General Services			
Voted :			
Original                      3,000 }			
Supplementary              0 }	3,000	0	-3,000
Amount surrendered during the year (March, 2004)			3,000
<b>Capital :</b>			
Major Head :			
7610 - Loans to Government Servants.etc			
Voted :			
Original                      21,50,000 }			
Supplementary              1,00,000 }	22,50,000	22,50,000	0
Amount surrendered during the year			Nil

**GRANT No. 58-ROADS AND BRIDGES**

(All Voted)

<b>Revenue :</b>		Total Grant Rs.	Actual Expenditure Rs.	Excess (+) Saving (-) Rs.
Major Head :				
2059 - Public Works				
3054 - Roads and Bridges				
Voted :				
Original	38,98,23,000	47,17,93,000	47,95,93,899	78,00,899
Supplementary	8,19,70,000			
Amount surrendered during the year				Nil
<b>Capital :</b>				
Major Head :				
4552 - Capital Outlay on North Eastern Areas				
5054 - Capital Outlay on Roads and Bridges				
Voted :				
Original	87,82,00,000	87,82,00,000	70,96,76,291	-16,85,23,709
Supplementary	0			
Amount surrendered during the year (March, 2004)				13,98,50,000

Notes/Comments:

Revenue:

1. The expenditure exceeded the grant by Rs.78,00,899. The excess requires regularisation.
2. In view of the excess of Rs.78.01 lakh, augmentation of funds through supplementary grant proved inadequate.
3. Excess occurred mainly under:

Head		Total Grant	Actual Expenditure	Excess(+) Saving(-)
2059 - Public Works				
80 - General				
001 - Direction and Administration				
01 - Direction (R&B)				
O.	378.70	402.53	475.96	+73.43
S.	23.20			
R.	.63			

## GRANT No. 58-ROADS AND BRIDGES - Contd.

Head		Total Grant	Actual Expenditure	Excess(+) Saving(-)
03 - Execution (R&B)				
O.	2,814.28			
S.	169.44			
R.	-1.45	2,982.27	3,458.76	+476.49
799 - Suspense				
01 - Stock (Dr)				
O.	.00			
S.	.00			
R.	.00	.00	15.15	+15.15
03 - Misc. Advance (Dr)				
O.	.00			
S.	.00			
R.	.00	.00	176.69	+176.69
3054 - Roads and Bridges				
03 - State Highways				
103 - Maintenance and Repairs				
01 - Maintenance				
O.	13.29			
S.	.00			
R.	.00	13.29	16.11	+2.82
Reasons for excess have not been intimated (November, 2004).				
4.	Excess mentioned above in note (3) was partly counter balanced by saving under:			
2059 - Public Works				
80 - General				
001 - Direction and Administration				
02 - Superintending Engineers(R&B) Establishment				
O.	235.87			
S.	14.30			
R.	.82	250.99	191.05	-59.94
799 - Suspense				
04 - Stock (Cr)				
O.	.00			
S.	.00			
R.	.00	.00	-2.86	-2.86



## GRANT No. 58-ROADS AND BRIDGES - Contd.

Head		Total Grant	Actual Expenditure	Excess(+) Saving(-)
3054- Roads and Bridges				
04- District and Other Roads				
105- Maintenance and Repairs				
01- Maintenance				
O.	103.46			
S.	322.76			
R.	.00	426.22	333.94	-92.28
800- Other Expenditure				
02- Central Road Fund				
O.	300.00			
S.	290.00			
R.	.00	590.00	131.15	-458.85
80- General				
001- Direction and Administration				
02- Traffic Engineering Cell				
O.	25.02			
S.	.00			
R.	-.11	24.91	.00	-24.91
03- R&D Cell				
O.	27.61			
S.	.00			
R.	.11	27.72	.00	-27.72

Reasons for saving have not been intimated (November, 2004).

## Capital:

5. In view of final saving of Rs.16,85.24 lakh, surrender of Rs.13,98.50 lakh proved inadequate.
6. Saving occurred mainly under:

4552- Capital Outlay on North Eastern Areas				
04- District and Other Roads				
800- Other Expenditure				
01- Roads and Bridges				
O.	1,857.00			
S.	.00			
R.	-57.00	1,800.00	1,469.82	-330.18

**GRANT No. 58-ROADS AND BRIDGES - Contd.**

Head		Total Grant	Actual Expenditure	Excess(+) Saving(-)
5054- Capital Outlay on Roads and Bridges				
04- District & Other Roads				
800- Other expenditure				
02- Special Programme Roads (Non-lapsable pool)				
O.	3,715.00			
S.	.00			
R.	-2,398.00	1,317.00	1,292.71	-24.29

Reasons for saving have not been intimated (November, 2004)

7. Saving mentioned in note (6) was partly counter balanced by excess under:

5054- Capital Outlay on Roads and Bridges				
04- District & Other Roads				
800- Other expenditure				
01- Department Schemes				
O.	3,210.00			
S.	.00			
R.	1,056.50	4,266.50	4,334.23	+67.73

Reasons for excess have not been intimated (November, 2004).

8. Suspense Transaction:- The grant (Revenue Section) includes Rs.1,88.98 lakh (Net Dr.) utilised under the Head "Suspense" although no provision was made in the grant.

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

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

(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.

## GRANT NO. 58-ROADS AND BRIDGES - Concl.

(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.

Head	(Opening Balance	Debit	Credit	Closing Balance
	Debit (+)	(In lakh of rupees)		
	Credit (-)	Debit (-)		
1. Stock	(+) 26,18.63	15.15	2.86	(+) 26,30.92
2. Purchase	(-) 3,87.58	0	0	(-) 3,87.58
3. Miscellaneous	(+) 8,75.70	1,76.69	0	(+) 10,52.39
4. Workshops	(-) 1,54.71	0	0	(-) 1,54.71
Total :	(+) 29,52.04	1,91.84	2.86	(+) 31,41.02

## GRANT No. 59-IRRIGATION AND FLOOD CONTROL

(All Voted)

Revenue :	Total Grant Rs.	Actual Expenditure Rs.	Excess (+) Saving (-) Rs.
Major Head :			
2702- Minor Irrigation			
Voted :			
Original	22,29,19,000		
Supplementary	3,08,92,000		
	25,38,11,000	21,32,54,656	-4,05,56,344
Amount surrendered during the year (March, 2004)			5,41,000

## Capital :

Major Head :				
4552- Capital Outlay on North Eastern Areas				
4702- Capital Outlay on Minor Irrigation				
Voted :				
Original	1,00,000			
Supplementary	2,17,66,000			
	2,18,66,000	2,18,66,000	0	
Amount surrendered during the year				Nil

## Notes/Comments:

## Revenue:

- In view of the final saving of Rs.4.05.56 lakh, surrender of Rs.5.41 lakh proved inadequate.
- Saving occurred mainly under:

Head	Total Grant	Actual Expenditure	Excess(+) Saving(-)
2702- Minor Irrigation			
80- General			
800- Other expenditure			
08- Irrigation Project (NABARD)			
O.	225.00		
S.	.00		
R.	.00	220.00	-5.00

Saving was stated to be due to less release of fund by finance department.

10- Accelerated irrigation benefit programme			
O.	1,065.90		
S.	.00		
R.	.00	1,065.90	-400.00

**GRANT No. 59-IRRIGATION AND FLOOD CONTROL - Concl'd.**

Saving was stated to be due to release of fund for Rs.400.00 lakhs by ministry of finance, Government of India after 31st March 2004.

3. Saving mentioned above was partly offset by excess under:

Head	Total Grant	Actual Expenditure	Excess(+) Saving(-)
2702- Minor Irrigation			
80- General			
800- Other expenditure			
02- Other Minor Irrigation Works			
O.	63.00		
S.	.00		
R.	.00		
	63.00	67.83	+4.83

The excess was stated to be due to payment of work charge staff salaries.

**GRANT No. 60-WATER SUPPLY SCHEMES**

(All Voted)

<b>Revenue :</b>		Total Grant Rs.	Actual Expenditure Rs.	Excess (+) Saving (-) Rs.
Major Head :				
2215 - Water Supply and Sanitation				
Voted :				
Original	18,38,30,000	19,90,12,000	-4,30,34,093	-24,20,46,093
Supplementary	1,51,82,000			
Amount surrendered during the year (March, 2004)				50,09,000

**Capital :**

Major Head :				
4215 - Capital Outlay on Water Supply and Sanitation				
Voted :				
Original	63,71,76,000	80,09,37,000	63,19,07,533	-16,90,29,467
Supplementary	16,37,61,000			
Amount surrendered during the year (March, 2004)				29,12,31,000

## Notes/Comments:

## Revenue:

1. Minus expenditure is due to more recoveries under stock than actual expenditure.
2. In view of final saving of Rs.24,20.46 lakh, surrender of Rs.50.09 lakh proved inadequate.
3. In view of final saving of Rs.24,20.46 lakh, augmentation of funds through supplementary grant proved unnecessary.
4. Saving occurred mainly under:

Head		Total Grant	Actual Expenditure	Excess(+) Saving(-)
2215 - Water Supply and Sanitation				
01 - Water Supply Sanitation				
052 - Machinery and Equipment				
02 - Repairs				
O.	8.61	8.61	.00	-8.61
S.	.00			
R.	.00			

Saving was stated to be due to utilisation of fund against 052-01 New Supply.

## GRANT No. 60-WATER SUPPLY SCHEMES - Contd.

Head		Total Grant	Actual Expenditure	Excess(+) Saving(-)
799- Suspence				
05- Stock (Cr)				
O.	.00			
S.	.00			
R.	.00	.00	-9,237.37	-9,237.37

The actual expenditure includes Rs.(-) 23,61.28 lakh being the adjustment of outstanding balance left under 8658-129 MPSSA in the accounts of 2002-2003. Saving is due to non creation of budget provision.

5. Saving mentioned in note (4) was partly counter balanced by excess under:

052- Machinery and Equipment				
01- New Supply				
O.	11.97			
S.	.00			
R.	.00	11.97	20.58	+8.61

The excess was stated to be due to utilisation of fund provided for 052-02 Repair under this sub head.

799- Suspence				
02- Stock (Dr)				
O.	.00			
S.	.00			
R.	.00	.00	6,866.97	+6,866.97

Reasons for incurring expenditure without Budget provision was stated to be due to non creation of budget provision..

Capital:

6. In view of final saving of Rs.16,90.29 lakh. surrender of Rs.29.12.31 lakh proved injudicious and led to an ultimate excess of Rs12,22.02 lakh.

7. Excess occurred mainly under:

4215- Capital Outlay on Water Supply and Sanitation				
01- Water Supply				
800- Other expenditure				
08- Other (V.R.S.)				
O.	.00			
S.	.00			
R.	.00	.00	1,300.00	+1,300.00

Excess was stated to be due to non creation of budget provision by the State Finance Department, even though fund for VRS was released by Government of Nagaland vide order NO.BUD/8-6/2003-04/AN/987 dated 16-4-2003.

**GRANT No. 60-WATER SUPPLY SCHEMES - Concl'd.**

8. Excess mentioned in note (7) was partly counter balanced by saving under:

Head	Total Grant	Actual Expenditure	Excess(+) Saving(-)
4215 - Capital Outlay on Water Supply and Sanitation			
01 - Water Supply			
800 - Other expenditure			
01 - Accelerated Rural Water Supply Prog. (CSS)			
O.	2,398.00		
S.	392.00		
R.	-390.61	2,399.39	2,321.49
			-77.90

Saving was stated to be negligible.

Saving was stated to be due to disproportionate indication of provision under B.M.S. in final grant issued by Finance Department.

9. Suspense Transaction:-

Utilisation of provision under the grant includes Rs.(-) 23,70.40 lakh (Net Cr.) booked under the "Suspense". The nature of Suspense Transactions have been explained in Note under Grant No.58. An analysis of the transactions accounted for under "Suspense" during the year together with the opening and closing balance is given below :-

Head	Opening Balance	Debit	Credit	Closing Balance
	Credit (-)	( In lakh of rupees)		Credit (-)
1. Stock	(-) 11,05.04	68,66.97	92,37.37	(-) 34,75.44
2. Purchase	(+) 19,56.13	0	0	(+) 19,56.13
3. Miscellaneous				
Works Advance	(+) 2,13.73	0	0	(+) 2,13.73
<b>Total :</b>	<b>(+) 10,64.82</b>	<b>68,66.97</b>	<b>92,37.37</b>	<b>(+) 13,05.58</b>

10. Budget provision was not created against 799 - Suspense (Net) on the analogy that all debit to the Suspense during the financial year have to be cleared during the year itself by affording contra credit.



**GRANT No. 61-BACKWARD AREA DEVELOPMENT SPECIAL EMPLOYMENT  
PROGRAMME AND SPECIAL DEVELOPMENT PROGRAMME**

(All Voted)

<b>Revenue :</b>		Total Grant Rs.	Actual Expenditure Rs.	Excess (+) Saving (-) Rs.
Major Head :				
2575 - Other Special Areas Programmes				
Voted :				
Original	4,00,00,000			
Supplementary	69,50,000			
		4,69,50,000	4,69,50,000	0
Amount surrendered during the year				Nil

**GRANT No. 62-CIVIL ADMINISTRATION WORKS**

(All Voted)

<b>Revenue :</b>		Total Grant Rs.	Actual Expenditure Rs.	Excess (+) Saving (-) Rs.
Major Head :				
2059 - Public Works				
Voted :				
Original	58,53,000	1,37,40,000	1,71,94,772	34,54,772
Supplementary	78,87,000			
Amount surrendered during the year (March, 2004)				2,60,000

**Capital :**

Major Head :				
4059 - Capital Outlay on Public Works				
4216 - Capital Outlay on Housing				
Voted :				
Original	8,40,00,000	14,18,85,000	6,73,23,877	-7,45,61,123
Supplementary	5,78,85,000			
Amount surrendered during the year (March, 2004)				94,40,000

## Notes/Comments:

## Revenue:

1. The expenditure exceeded the grant by Rs.34,54,772. The excess requires regularisation.
2. In view of the excess of Rs.34,54,742, augmentation of funds through supplementary grants proved inadequate.
3. In view of the excess of Rs.34.55 lakh, surrender of Rs.2.60 lakh proved injudicious and led to an ultimate excess of Rs.37.15 lakh.
4. Excess occurred mainly under:

Head		Total Grant	Actual Expenditure	Excess(+) Saving(-)
2059 - Public Works				
80 - General				
053 - Maintenance and Repairs				
03 - Others				
O.	.00			
S.	75.34			
R.	.00	75.34	112.49	+37.15

Reasons for excess have not been intimated (November, 2004).

**GRANT No. 62-CIVIL ADMINISTRATION WORKS - Concl'd.**

Capital:

5. In view of final saving of Rs.7.45.61 lakh, surrender of Rs.94.40 lakh proved inadequate.
6. In view of final saving of Rs.7.45.61 lakh, augmentation of funds through supplementary grant proved unnecessary.
7. Saving occurred mainly under:

Head	Total Grant	Actual Expenditure	Excess(+) Saving(-)
4216- Capital Outlay on Housing			
01- Government Residential Buildings			
106- General Pool Accommodation			
11- Construction (CAW) ( Normal )			
O.                   840.00			
S.                   .00			
R.                   -1.00	839.00	486.24	-352.76
12- Construction (Treasury and Accounts)			
O.                   .00			
S.                   538.85			
R.                   -53.40	485.45	187.00	-298.45

Reasons for saving have not been intimated (November, 2004).

**GRANT No. 63-SCIENCE,TECHNOLOGY,ECOLOGY AND ENVIORNMENT**

(All Voted)

<b>Revenue :</b>	Total Grant Rs.	Actual Expenditure Rs.	Excess (+) Saving (-) Rs.
Major Head :			
2810 - Non-Conventional Sources of Energy			
3425 - Other Scientific Research			
3435 - Ecology and Environment			
Voted :			
Original                     3,53,63,000 } Supplementary                 0 } Amount surrendered during the year (March, 2004)	3,53,63,000	78,49,890	-2,75,13,110  2,84,09,000

**Capital :**

Major Head :			
5425 - Capital Outlay on other Scientific and Enviornmental Research			
Voted :			
Original                     12,00,000 } Supplementary                 0 } Amount surrendered during the year	12,00,000	12,00,000	0  Nil

Notes/Comments:

Revenue:

1. In view of the final saving of Rs.2,75.13 lakh, surrender of Rs.2,84,.09 lakh proved injudicious and led to an ultimate excess of Rs.8,95,890.
2. Excess occurred mainly under:

Head	Total Grant	Actual Expenditure	Excess(+) Saving(-)
3425 - Other Scientific Research			
60 - Others			
800 - Other Expenditure			
01 - Science and Technology Cell			
O.                     21.51			
S.                     .00			
R.                     3.03	24.54	33.50	+8.96

Reasons for excess have not been intimated (November, 2004).

**GRANT No. 64-HOUSING**

(All Voted)

<b>Revenue :</b>	Total Grant Rs.	Actual Expenditure Rs.	Excess (+) Saving (-) Rs.
Major Head :			
2059 - Public Works			
2216 - Housing			
Voted :			
Original	17,51,53,000		
Supplementary	1,82,55,000		
	19,34,08,000	29,41,48,055	10,07,40,055
Amount surrendered during the year			Nil

**Capital :**

Major Head :			
4059 - Capital Outlay on Public Works			
4216 - Capital Outlay on Housing			
Voted :			
Original	21,95,00,000		
Supplementary	24,72,000		
	22,19,72,000	23,72,39,472	1,52,67,472
Amount surrendered during the year			Nil

Notes/Comments:

Revenue:

1. The expenditure exceeded the grant by Rs.10,07,40,055. The excess requires regularisation.
2. In view of the excess of Rs.10,07.40 lakh, augmentation of funds through supplementary grant proved inadequate.
3. Excess occurred mainly under:

Head	Total Grant	Actual Expenditure (In lakh of rupees)	Excess(+) Saving(-)
2059 - Public Works			
80 - General			
001 - Direction and Administration			
21 - Direction			
O.	103.43		
S.	.00		
R.	.00		
	103.43	110.70	+7.27

## GRANT No. 64-HOUSING - Contd.

Head		Total Grant	Actual Expenditure (In lakh of rupees)	Excess(+) Saving(-)
22- Execution				
O.	1,052.51			
S.	.00			
R.	.00	1,052.51	1,212.16	+159.65
053- Maintenance and Repairs				
04- Buildings				
O.	239.03			
S.	132.55			
R.	.00	371.58	399.65	+28.07
799- Suspense				
09- Stock (Housing) (Dr.)				
O.	.00			
S.	.00			
R.	.00	.00	6.13	+6.13
2216- Housing				
01- Government Residential Buildings				
106- General Pool accommodation				
02- Maintenance and Repairs				
O.	.00			
S.	.00			
R.	.00	.00	698.17	+698.17
03- Furnishing				
O.	110.68			
S.	50.00			
R.	.00	160.68	180.93	+20.25
04- Estate Management				
O.	183.21			
S.	.00			
R.	.00	183.21	247.83	+64.62

Reasons for excess have not been intimated (November, 2004).

**GRANT No. 64-HOUSING - Concl'd.**

4. Excess mentioned in note (3) was partly offset by saving under:

Head	Total Grant	Actual Expenditure (In lakh of rupees)	Excess(+) Saving(-)
2059- Public Works			
80- General			
001 - Direction and Administration			
24- Architecture			
O.	62.67		
S.	.00		
R.	.00	56.80	-5.87

Reasons for saving have not been intimated (November, 2004).

Capital:

5. The expenditure exceeded the grant by Rs.1,52,67,472. The excess requires regularisation.
6. In view of the excess of Rs.1,52,67,472, augmentation of funds through supplementary grants proved inadequate.
7. Excess occurred mainly under:

4216- Capital Outlay on Housing			
01 - Government Residential Buildings			
106- General Pool Accommodation			
03- Housing			
O.	1,370.00		
S.	24.72		
R.	.00	1,645.74	+251.02

Reasons for excess have not been intimated (November, 2004).

8. Excess mentioned in note (7) was partly counter balanced by saving under:

4059- Capital Outlay on Public Works			
80- General			
051 - Construction			
02- Nagaland House			
O.	300.00		
S.	.00		
R.	.00	202.65	-97.35
24- Others			
O.	125.00		
S.	.00		
R.	.00	124.00	-1.00

Reasons for saving have not been intimated (November, 2004).

**GRANT No. 65-SCERT**

(All Voted)

<b>Revenue :</b>	Total Grant Rs.	Actual Expenditure Rs.	Excess (+) Saving (-) Rs.
Major Head :			
2202 - General Education			
Voted :			
Original                     8,19,96,000 } Supplementary                 0 }	8,19,96,000	4,57,79,412	-3,62,16,588
Amount surrendered during the year (March, 2004)			3,84,87,000

**Capital :**

Major Head :			
4202 - Capital Outlay on Education, Sports, Art and Culture			
Voted :			
Original                     2,80,50,000 } Supplementary                 2,17,50,000 }	4,98,00,000	42,77,000	-4,55,23,000
Amount surrendered during the year (March, 2004)			4,55,23,000

Notes/Comments:

Revenue:

1. In view of final saving of Rs.3,62.17 lakh, surrender of Rs.3,84.87 lakh proved injudicious and led to an ultimate excess of Rs.22.70 lakh.
2. Excess occurred mainly under.

Head	Total Grant	Actual Expenditure	Excess(+) Saving(-)
2202- General Education			
02- Secondary Education			
004- Research and Training			
01- State Council of Educational Research and Training			
O.                     132.81			
S.                     .00			
R.                     12.37	145.18	170.62	+25.44

Reasons for excess have not been intimated (November, 2004).



**GRANT No. 65-SCERT - Concl.**

3. Excess mentioned above have been partly counter balanced by saving under:

Head	Total Grant	Actual Expenditure	Excess(+) Saving(-)
2202 - General Education			
01 - Elementary Education			
105 - Non-Formal Education			
02 - Teachers Training Programme (SCERT)			
O.	5.60		
S.	.00		
R.	.62	3.20	-3.02
	6.22		

Reasons for saving have not been intimated (November, 2004).

4. Although the final saving has been surrendered, there has been deviation of funds in the sub head level as shown below:

4202 - Capital Outlay on Education, Sports, Art and Culture				
01 - General Education				
800 - Other Expenditure				
04 - Buildings				
O.	3.00			
S.	.00			
R.	.00	18.00	+15.00	
	3.00			
4202 - Capital Outlay on Education, Sports, Art and Culture				
01 - General Education				
800 - Other Expenditure				
05 - DIET(CSS)				
O.	277.50			
S.	217.50			
R.	-455.23	24.77	-15.00	
	39.77			

Reasons for deviation have not been communicated (November, 2004).

**GRANT No. 66-SERICULTURE**

(All Voted)

Revenue :	Total Grant	Actual Expenditure	Excess (+) Saving (-)
	Rs.	Rs.	Rs.
Major Head :			
2552 - North Eastern Areas			
2851 - Village and Small Industries			
Voted :			
Original	10,75,70,000		
Supplementary	0		
		5,28,94,993	-5,46,75,007
Amount surrendered during the year (March, 2004)			5,45,88,000

**Capital :**

Major Head :				
4851 - Capital Outlay on Village and Small Industries				
Voted :				
Original	60,00,000			
Supplementary	0			
		60,00,000	60,00,000	0
Amount surrendered during the year				Nil

## Notes/Comments:

## Revenue:

- In view of final saving of Rs.5.46.75 lakh, surrender of Rs.5.45.88 lakh proved inadequate.
- Saving occurred mainly under:

Head	Total Grant	Actual Expenditure	Excess(+) Saving(-)
2851 - Village and Small Industries			
001 - Direction and Administration			
05 - Direction (VSI/sericulture)			
O.	785.30		
S.	.00		
R.	-510.69	270.70	-3.91
06 - Subordinate Establishments(Sericulture)			
O.	37.64		
S.	.00		
R.	71.37	93.09	-15.92

Reasons for saving have not been intimated (November, 2004).

**GRANT No. 66-SERICULTURE - Concl.**

3. Saving mentioned above was partly counter balanced by excess under:

Head	Total Grant	Actual Expenditure	Excess(+) Saving(-)
2851 - Village and Small Industries			
107 - Sericulture Industries			
01 - Sericulture Farms & Gardens			
O.	168.90		
S.	.00		
R.	-22.70	146.20	165.17
			+18.97

Reasons for excess have not been intimated (November, 2004).

**GRANT No. 67-HOME GUARDS**

(All Voted)

<b>Revenue :</b>	Total	Actual	Excess (+)
Major Head :	Grant	Expenditure	Saving (-)
2070 - Other Administrative Services	Rs.	Rs.	Rs.
Voted :			
Original	5,19,53,000		
Supplementary	86,36,000		
	6,05,89,000	6,04,18,738	-1,70,262
Amount surrendered during the year (March, 2004)			2,36,000

**Capital :**

Major Head :			
4059 - Capital Outlay on Public Works			
Voted :			
Original	30,00,000		
Supplementary	11,00,000		
	41,00,000	41,00,000	0
Amount surrendered during the year			Nil

## Notes/Comments:

## Revenue:

- In view of final saving of Rs.1.70 lakh, surrender of Rs.2.36 lakh proved injudicious and led to an ultimate excess of Rs.0.66 lakh.

**GRANT No. 68-POLICE ENGINEERING PROJECT**

(All Voted)

<b>Revenue :</b>	Total Grant Rs.	Actual Expenditure Rs.	Excess (+) Saving (-) Rs.
Major Head :			
2055 - Police			
Voted :			
Original                     2,83,30,000	}     7,36,17,000	}     7,24,17,271	}     -11,99,729
Supplementary            4,52,87,000			
Amount surrendered during the year			Nil

**Capital :**

Major Head :			
4055 - Capital Outlay on Police			
4059 - Capital Outlay on Public Works			
4216 - Capital Outlay on Housing			
Voted :			
Original                     11,70,00,000	}     11,70,00,000	}     8,49,30,321	}     -3,20,69,679
Supplementary                0			
Amount surrendered during the year			Nil

Notes/Comments:

## Revenue

1. No part of the saving was surrendered during the year.
2. Saving occurred mainly under:

Head	Total Grant	Actual Expenditure (In lakh of rupees)	Excess(+) Saving(-)
2055 - Police			
001 - Direction and Administration			
03 - Police Engineering			
O.                     283.30			
S.                     .00			
R.                     452.87	736.17	724.17	-12.00

Reasons for saving have not been intimated (November, 2004).

## Capital:

3. No part of the saving was surrendered during the year.

**GRANT No. 68-POLICE ENGINEERING PROJECT - Concl.**

4. Saving occurred mainly under :

Head		Total Grant	Actual Expenditure	Excess(+) Saving(-)
4055 - Capital Outlay on Police				
211 - Police Housing				
01 - Office Building				
O.	.00			
S.	.00			
R.	240.00	240.00	235.34	-4.66
03 - Housing Scheme				
O.	.00			
S.	.00			
R.	800.00	800.00	466.37	-333.63

Reasons for saving have not been intimated (November, 2004).

5. Saving mentioned in note(4) was partly counter balanced by excess under:

4055 - Capital Outlay on Police				
211 - Police Housing				
02 - Govt. Residential Building				
O.	.00			
S.	.00			
R.	130.00	130.00	147.59	+17.59

Reasons for excess have not been intimated (November, 2004).

**GRANT No. 69-FIRE SERVICES**

(All Voted)

<b>Revenue :</b>	Total Grant Rs.	Actual Expenditure Rs.	Excess (+) Saving (-) Rs.
Major Head :			
2070 - Other Administrative Services			
Voted :			
Original	5,36,87,000	5,72,31,698	35,44,698
Supplementary	0		
Amount surrendered during the year			Nil

**Capital :**

Major Head :			
4059 - Capital Outlay on Public Works			
Voted :			
Original	14,03,000	14,03,000	-14,03,000
Supplementary	0		
Amount surrendered during the year (March, 2004)		0	14,03,000

Notes/Comments:

**Revenue:**

- The expenditure exceeded the grant by Rs.35,44,698. The excess requires regularisation.
- Excess occurred mainly under:

Head	Total Grant	Actual Expenditure	Excess(+) Saving(-)
2070- Other Administrative Services			
108- Fire Protection and Control			
O.	370.90	383.83	+15.19
S.	.00		
R.	-2.26		
	368.64		

Reasons for excess have not been intimated (November, 2004).

- Excess mentioned above was partly counter balanced by saving under:

800- Other Expenditure			
22- Upgradation of standards of Admn. (EFC)			
O.	165.97	188.49	+20.26
S.	.00		
R.	2.26		
	168.23		

Reasons for excess have not been intimated (November, 2004).

**GRANT No: 70-HORTICULTURE**

(All Voted)

<b>Revenue :</b>	Total Grant Rs.	Actual Expenditure Rs.	Excess (+) Saving (-) Rs.
Major Head :			
2401 - Crop Husbandry			
2415 - Agricultural Research and Education			
2552 - North Eastern Areas			
Voted :			
Original                                   5,88,68,000	}           6,60,80,000	}           6,22,43,000	}           -38,37,000
Supplementary                           72,12,000			
Amount surrendered during the year (March, 2004)			30,43,000

**Capital :**

Major Head :			
4401 - Capital Outlay on Crop Husbandry			
Voted :			
Original                                   2,40,00,000	}           2,40,00,000	}           40,00,000	}           -2,00,00,000
Supplementary                           0			
Amount surrendered during the year (March, 2004)			2,00,00,000

## Notes/Comments:

## Revenue:

1. In view of final saving of Rs.38.37 lakh, surrender of Rs.30.43 lakh proved inadequate.
2. Saving occurred mainly under:

Head	Total Grant	Actual Expenditure	Excess(+) Saving(-)
2401 - Crop Husbandry			
108 - Commercial Crops			
14 - Development of Spices			
O.                                   .00			
S.                                   .00			
R.                                   5.00	5.00	.00	-5.00
2401 - Crop Husbandry			
119 - Horticulture and Vegetable Crops			
27 - Floriculture Development			
O.                                   1.00			
S.                                   .00			
R.                                   6.05	7.05	1.00	-6.05

Reasons for saving have not been intimated.



**GRANT No. 70-HORTICULTURE - Concl'd.**

3. Saving mentioned above have been partly counterbalanced by excess under:

Head	Total Grant	Actual Expenditure (In lakh of rupees)	Excess(+) Saving(-)
2401 - Crop Husbandry			
108 - Commercial Crops			
13 - Other Commercial Crops			
O. 5.00			
S. .00			
R. -5.00	.00	5.00	+5.00

Reasons for incurring expenditure without budget provision have not been communicated (November, 2004).

Capital:

4. Although the final saving has been surrendered, there has been deviation of funds in sub head level as shown below:

4401 - Capital Outlay on Crop Husbandry			
800 - Other Expenditure			
08 - Direction and Administration			
O. 40.00			
S. .00			
R. -40.00	.00	40.00	+40.00
4401 - Capital Outlay on Crop Husbandry			
800 - Other Expenditure			
09 - Construction to be Financed by Negotiated Loan			
O. 200.00			
S. .00			
R. -160.00	40.00	.00	-40.00

Reasons for deviation have not been communicated (November, 2004).

**GRANT No. 71-PARLIAMENTARY AFFAIRS**

(All Voted)

<b>Revenue :</b>		Total Grant Rs.	Actual Expenditure Rs.	Excess (+) Saving (-) Rs.
Major Head :				
2014 - Administration of Justice				
Voted :				
Original	3,20,000	3,20,000	3,20,000	0
Supplementary	0			
Amount surrendered during the year				Nil

## GRANT No. 72-WASTELAND DEVELOPMENT

(All Voted)

Revenue :	Total Grant Rs.	Actual Expenditure Rs.	Excess (+) Saving (-) Rs.
Major Head :			
2406 - Forestry and Wild Life			
2501 - Special Programmes for Rural Development			
Voted :			
Original	33,51,12,000		
Supplementary	22,15,000		
	} 33,73,27,000	28,34,37,807	-5,38,89,193
Amount surrendered during the year (March, 2004)			5,47,78,000

## Capital :

Major Head :			
4406 - Capital Outlay on Forestry and Wild Life			
Voted :			
Original	10,00,000		
Supplementary	0		
	} 10,00,000	10,00,000	0
Amount surrendered during the year			Nil

## Notes/Comments:

## Revenue:

1. In view of the final saving of Rs.5,38.89 lakh, surrender of Rs.5,47.78 lakh proved injudicious and led to an ultimate excess of Rs.8.89 lakh.
2. Excess occurred mainly under:

Head	Total Grant	Actual Expenditure (In lakh of rupees)	Excess(+) Saving(-)
2501 - Special Programmes for Rural Development			
05 - Waste land Development			
101 - National Waste Land Development Programme			
01 - Direction			
O.	.00		
S.	.00		
R.	224.18	233.07	+8.89

Reasons for excess have not been intimated (November, 2004).

## GRANT No. 73-STATE INSTITUTE OF RURAL DEVELOPMENT

(All Voted)

<b>Revenue :</b>		Total Grant Rs.	Actual Expenditure Rs.	Excess (+) Saving (-) Rs.
Major Head :				
2515 - Other Rural Development Programmes				
Voted :				
Original	60,50,000			
Supplementary	69,36,000			
		1,29,86,000	1,29,41,249	-44,751
Amount surrendered during the year (March, 2004)				45,000

**GRANT No. 74-MECHANICAL ENGINEERING**

(All Voted)

<b>Revenue :</b>	Total Grant Rs.	Actual Expenditure Rs.	Excess (+) Saving (-) Rs.
Major Head :			
2059 - Public Works			
Voted :			
Original	9,84,69,000		
Supplementary	1,00,58,000		
	} 10,85,27,000	11,38,52,696	53,25,696
Amount surrendered during the year			Nil

**Capital :**

Major Head :			
5054 - Capital Outlay on Roads and Bridges			
Voted :			
Original	6,58,00,000		
Supplementary	79,25,000		
	} 7,37,25,000	4,03,15,905	-3,34,09,095
Amount surrendered during the year (March, 2004)			2,79,21,000

## Notes/Comments:

## Revenue:

1. The expenditure exceeded the grant by Rs.53,25.696. The excess requires regularisation.
2. In view of the excess of Rs.53,25.696, augmentation of funds through supplementary grants proved inadequate.
3. Excess occurred mainly under:

Head	Total Grant	Actual Expenditure	Excess(+) Saving(-)
2059 - Public Works			
80 - General			
001 - Direction and Administration			
31 - Direction (Mech.Engg)			
O.	56.90		
S.	12.58		
R.	1.30		
	} 70.78	108.88	+38.10
052 - Machinery and Equipment			
21 - New Supply(Mech.Engg)			
O.	19.62		
S.	.00		
R.	399.88		
	} 419.50	448.88	+29.38

Reasons for excess have not been intimated (November, 2004).

**GRANT No. 74-MECHANICAL ENGINEERING - Concl.**

4. Excess mentioned in note (3) was partly counter balanced by saving under:

Head		Total Grant	Actual Expenditure (In lakh of rupees)	Excess(+) Saving(-)
2059 - Public Works				
80 - General				
001 - Direction and Administration				
32 - S.E.'s Establishment (Mech. Engg)				
O.	8.91			
S.	.00			
R.	-1.23	7.68	6.25	-1.43
33 - Execution (Mech. Engg)				
O.	568.88			
S.	.00			
R.	18.43	587.31	574.51	-12.80

Reasons for saving have not been intimated (November, 2004).

Capital:

5. In view of final saving of Rs.3,34.09 lakh, surrender of Rs.2,79.21 lakh proved inadequate.
6. Saving occurred mainly under:

5054 - Capital Outlay on Roads and Bridges				
80 - General				
800 - Other Expenditure				
01 - Machinery and Equipment				
O.	658.00			
S.	79.25			
R.	-279.21	458.04	403.16	-54.88

Reasons for saving have not been intimated (November, 2004).

**GRANT No. 75-POLICE TELECOMMUNICATION ORGANISATION**

(All Voted)

Revenue :	Total Grant Rs.	Actual Expenditure Rs.	Excess (+) Saving (-) Rs.
Major Head :			
2055 - Police			
Voted :			
Original	4,67,04,000		
Supplementary	0		
	4,67,04,000	4,57,25,298	-9,78,702
Amount surrendered during the year (March, 2004)			40,000

Notes/Comments:

Revenue:

1. In view of final saving of Rs.9.79 lakh, surrender of Rs.0.40 lakh proved inadequate.
2. Saving occurred mainly under:

Head	Total Grant	Actual Expenditure (In lakh of rupees)	Excess(+) Saving(-)
2055 - Police			
114- Wireless and Computers			
O.	467.04		
S.	.00		
R.	-.40	457.25	-9.39

Reasons for saving have not been intimated (November, 2004).

## GRANT No. 76-SERVICING OF DEBT

(All Charged)

Revenue :	Total Appropriation Rs.	Actual Expenditure Rs.	Excess (+) Saving (-) Rs.
Major Head :			
2049 - Interest Payment			
Charged :-			
Original	270,70,58,000		
Supplementary	0		
	270,70,58,000	234,74,21,757	-35,96,36,243
Amount surrendered during the year (March, 2004)			43,06,21,000

## Capital :

Major Head :			
6003 - Internal Debt of the State Government			
6004 - Loans and Advances from the Central Government			
Charged :-			
Original	137,45,99,000		
Supplementary	0		
	137,45,99,000	219,13,87,134	81,67,88,134
Amount surrendered during the year (March, 2004)			18,92,94,000

## Notes/Comments:

## Revenue:

- In view of final saving of Rs.35,96.36 lakh, surrender of Rs.43,06.21 lakh proved injudicious and led to an ultimate excess of Rs.7,09.85 lakh.
- Excess occurred mainly under:

Head	Total Appropriation	Actual Expenditure (In lakh of rupees)	Excess (+) Saving (-)
2049 - Interest Payment			
01 - Interest on Internal Debt			
200 - Interest on Other Internal Debts			
10 - Ways and Means Advances(RBI)			
O.	200.00		
S.	.00		
R.	-170.00	30.00	63.49
305 - Management of Debt			
O.	20.00		
S.	.00		
R.	.00	20.00	36.53



**GRANT No. 76-SERVICING OF DEBT - Contd.**

Head		Total Appropriation	Actual Expenditure (In lakh of rupees)	Exc Savin
04- Interest on Loans and Advances from Central Government				
101- Interest on Loans for State/Union Territory Plan Schemes				
O.	3,910.00			
S.	.00			
R.	-3,484.57	425.43	4,378.33	+3,952.90
103- Interest on Loans for Centrally Sponsored Plan Schemes				
O.	169.50			
S.	.00			
R.	-100.18	69.32	159.98	+90.66
104- Interest on Loans for Non-Plan Schemes				
02- Other Non-Plan loans				
O.	879.00			
S.	.00			
R.	-586.36	292.64	612.04	+319.40
105- Interest on Loans for Special Plan (NEC) Schemes				
O.	62.65			
S.	.00			
R.	-7.31	55.34	68.38	+13.04
106- Interest on Ways and Means Advances				
O.	.00			
S.	.00			
R.	.00	.00	3.88	+3.88
107- Interest on Pre-1984-85 Loans				
O.	179.00			
S.	.00			
R.	-154.48	24.52	52.22	+27.70

Sub head wise excess as shown above have occurred mainly due to withdrawal of fund through irregular re-appropriation/surrender order.

**GRANT No. 76-SERVICING OF DEBT - Contd.**

3. Excess mentioned in note (2) was partly counter balanced by saving under:

Head		Total Appropriation	Actual Expenditure (In lakh of rupees)	Exc Savin
2049- Interest Payment				
01- Interest on Internal Debt				
101- Interest on Market Loans				
O.	11,575.00			
S.	.00			
R.	.00	11,575.00	10,773.96	-801.04
200- Interest on Other Internal Debts				
01- R.E.C. Loans				
O.	412.32			
S.	.00			
R.	55.77	468.09	433.90	-34.19
04- GIC Loans				
O.	59.78			
S.	.00			
R.	.00	59.78	.00	-59.78
06- HUCDO Loans				
O.	1,350.00			
S.	.00			
R.	163.00	1,513.00	1,234.08	-278.92
07- PFC Loans:				
O.	1,680.00			
S.	.00			
R.	-186.00	1,494.00	1,413.11	-80.89
12- NABARD Loans				
O.	420.00			
S.	.00			
R.	-27.55	392.45	97.44	-295.01
03- Interest on Small Savings, Provident Funds etc				
104- Interest on State Provident Funds				
O.	5,000.00			
S.	.00			
R.	.00	5,000.00	3,271.66	-1,728.34

## GRANT No. 76-SERVICING OF DEBT - Contd.

Head		Total Appropriation	Actual Expenditure (In lakh of rupees)	Exc Savir
108 - Interest on Insurance and Pension Fund				
O.	308.00			
S.	.00			
R.	.00	308.00	.00	-308.00
111 - Interest on Other Deposits and Accounts				
O.	130.00			
S.	.00			
R.	.00	130.00	.00	-130.00
04 - Interest on Loans and Advances from Central Government				
102 - Interest on Loans for Central Plan Schemes (NEC)				
O.	33.00			
S.	.00			
R.	38.95	71.95	40.61	-31.34
Reasons for saving have not been intimated (November, 2004).				
Capital:				
4.	The expenditure exceeded the grant by Rs.81,67,88,134. The excess requires regularisation.			
5.	In view of final excess of Rs.81,67.88 lakh, surrender of Rs.18,92.94 lakh proved injudicious and led to an ultimate excess of Rs.100,60.82 lakh.			
6.	Excess occurred mainly under:			
6003 - Internal Debt of the State Government				
109 - Loans from other Institutions				
05 - Loans from National Insurance Corporation				
O.	.00			
S.	.00			
R.	.00	.00	37.04	+37.04
6004 - Loans and Advances from the Central Government				
01 - Non-Plan Loans				
102 - Share of Small Savings Collections				
O.	268.00			
S.	.00			
R.	-234.02	33.98	195.82	+161.84

**GRANT No. 76-SERVICING OF DEBT - Contd.**

Head		Total Appropriation	Actual Expenditure (In lakh of rupees)	Exc Savi
800- Other Loans				
O.	61.25			
S.	.00			
R.	16.68	77.93	115.17	+37.24
02- Loans for State/Union Territory Plan Schemes				
101- Block Loans				
O.	1,600.75			
S.	.00			
R.	-1,428.91	171.84	1,739.91	+1,568.07
04- Loans for Centrally Sponsored Plan Schemes				
800- Other Loans				
O.	109.65			
S.	.00			
R.	-34.17	75.48	108.29	+32.81
06- Ways and Means Advances				
800- Other Ways and Means Advance				
O.	.00			
S.	.00			
R.	.00	.00	8,458.00	+8,458.00
07- Pre 1984-85 Loans				
107- (Pre 1979-80) Consolidated Loans Re-Consolidated into 25 year and 30 year Loans				
O.	449.82			
S.	.00			
R.	-449.82	.00	449.82	+449.82
Sub head wise excess as shown above have occurred mainly due to withdrawal of fund through irregular re-appropriation/surrender order and for non creation of budget provision for seen expenditure.				
7.	Excess mentioned in note(6) have been partly counter balanced by saving under:			
6003- Internal Debt of the State Government				
104- Loans from General Insurance Corporation of India				
O.	45.78			
S.	.00			
R.	.00	45.78	.00	-45.78

## GRANT No. 76-SERVICING OF DEBT - Concl'd.

Head		Total Appropriation	Actual Expenditure (In lakh of rupees)	Exc Savin
109 - Loans from other Institutions				
01 - Loans from Rural Electrification Corporation				
O.	300.00			
S.	.00			
R.	83.70	383.70	341.61	-42.09
110 - Ways and Means Advances from the Reserve Bank of India				
O.	5,000.00			
S.	.00			
R.	.00	5,000.00	4,455.00	-545.00
03 - Loans for Central plan Schemes				
800 - Other Loans				
O.	31.10			
S.	.00			
R.	11.00	42.10	35.05	-7.05
07 - Pre 1984-85 Loans				
105 - Small Saving Loans				
O.	7.35			
S.	.00			
R.	43.37	50.72	7.35	-43.37

Reasons for saving have not been intimated (November, 2004).

**GRANT No. 77-WOMEN WELFARE**

(All Voted)

<b>Revenue :</b>	Total Grant Rs.	Actual Expenditure Rs.	Excess (+) Saving (-) Rs.
Major Head :			
2235 - Social Security and Welfare			
2236 - Nutrition			
Voted :			
Original	2,45,92,000		
Supplementary	0		
		2,32,74,041	-13,17,959
Amount surrendered during the year (March, 2004)			13,19,000

**Capital :**

Major Head :			
4235 - Capital Outlay on Social Security and Welfare			
Voted :			
Original	0		
Supplementary	0		
		2,00,000	2,00,000
Amount surrendered during the year			Nil

## Notes/Comments:

## Capital:

1. The expenditure exceeded the grant by Rs.2.00,000. The excess requires regularisation.
2. Excess occurred mainly under:

Head	Total Grant	Actual Expenditure (In lakh of rupees)	Excess(+) Saving(-)
4235 - Capital Outlay on Social Security and Welfare			
02 - Social Welfare			
103 - Women's Welfare			
01 - Buildings			
O.	.00		
S.	.00		
R.	.00	2.00	+2.00

Reasons for incurring expenditure without budget provision have not been intimated (November, 2004).

**GRANT No. 78-DEVELOPMENT OF UNDER DEVELOPED AREAS**

(All Voted)

<b>Revenue :</b>	Total Grant Rs.	Actual Expenditure Rs.	Excess (+) Saving (-) Rs.
Major Head :			
2575 - Other Special Areas Programmes			
3425 - Other Scientific Research			
Voted :			
Original	34,32,000	81,85,945	47,53,945
Supplementary	0		
Amount surrendered during the year (March, 2004)			5,69,000

<b>Capital :</b>	Total Grant Rs.	Actual Expenditure Rs.	Excess (+) Saving (-) Rs.
Major Head :			
4575 - Capital Outlay on other Special Areas Programmes			
Voted :			
Original	14,36,00,000	4,97,98,596	-10,38,01,404
Supplementary	1,00,00,000		
Amount surrendered during the year			Nil

Notes/Comments:

Revenue:

1. The expenditure exceeded the grant by Rs.47,53,945. The excess requires regularisation.
2. In view of the excess of Rs.47,53,945, surrender of Rs.5,69,000 proved injudicious and led to an ultimate excess Rs.53,22,945.
3. Excess occurred mainly under:

Head	Total Grant	Actual Expenditure (In lakh of rupees)	Excess(+) Saving(-)
2575 - Other Special Areas Programmes			
03 - Tribal Areas			
001 - Direction And Administration			
01 - Direction			
O.	13.56		
S.	.00		
R.	15.07	72.89	+44.26

Reasons for excess have not been intimaed (November, 2004).

**GRANT No. 78-DEVELOPMENT OF UNDER DEVELOPED AREAS - Concl'd.**

Head		Total Grant	Actual Expenditure (In lakh of rupees)	Excess(+) Saving(-)
02- Subordinate Establishment				
O.	20.76			
S.	.00			
R.	-20.76	.00	8.97	+8.97

Reasons for incurring expenditure without budget provision have not been intimated (November, 2004).

**Capital:**

4. No part of the saving was surrendered during the year.

5. Saving occurred mainly under:

4575- Capital Outlay on other Special Areas Programmes

03- Tribal Areas

800- Other Expenditure

11- Development of Under Developed Areas particularly Tuensang & Mon District

O. 900.00

S. 100.00

R. .00 1,000.00 29.05 -970.95

12- Backward Area Development Programme

O. 120.00

S. .00

R. .00 120.00 42.84 -77.16

Reasons for saving have not been intimated (November, 2004).

6. Saving mentioned above was partly offset by excess under:

4575- Capital Outlay on other Special Areas Programmes

03- Tribal Areas

800- Other Expenditure

13- Border Area Development Programme

O. 416.00

S. .00

R. .00 416.00 426.10 +10.10

Reasons for excess have not been intimated (November, 2004).



## GRANT No. 79-INFORMATION TECHNOLOGY

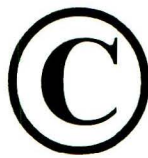
(All Voted)

Revenue :	Total Grant Rs.	Actual Expenditure Rs.	Excess (+) Saving (-) Rs.
Major Head :			
2203 - Technical Education			
3425 - Other Scientific Research			
Voted :			
Original	0		
Supplementary	11,75,00,000		
	11,75,00,000	2,49,96,639	-9,25,03,361
Amount surrendered during the year (March, 2004)			9,25,05,000

## APPENDIX

Statement showing grantwise details of recoveries adjusted in reduction of  
expenditure*(Referred to in the summary of Appropriation Accounts) at page 11*

Number and name of grant	Budget Estimates		Actuals		Actuals compared with estimates	
	Revenue Rs.	Capital Rs.	Revenue Rs.	Capital Rs.	More (+) Less (-)	
31 School Education	64,42,000	0	0	0	-64,42,000	+0
35 Medical, Public Health And Family Welfare	1,27,55,000	0	16,36,797	0	-1,11,18,203	+0
36 Urban Development	80,53,000	0	0	0	-80,53,000	+0
55 Power Projects	2,11,29,000	0	2,58,74,234	0	+47,45,234	+0
58 Roads And Bridges	4,56,58,000	0	4,91,32,394	0	+34,74,394	+0
60 Water Supply Schemes	2,76,53,000	0	21,69,942	0	-2,54,83,058	+0
62 Civil Administration Works	96,63,000	0	0	0	-96,63,000	+0
64 Housing	2,52,52,000	0	1,82,14,461	0	-70,37,539	+0
68 Police Engineering Project	1,34,60,000	0	0	0	-1,34,60,000	+0
	17,00,65,000	0	9,70,27,828	0	-7,30,37,172	+0



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