



Appropriation Accounts 2015-2016



Government of Jammu and Kashmir

APPROPRIATION ACCOUNTS

2015-2016

Government of Jammu and Kashmir

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INTRODUCTORY

This compilation containing the Appropriation Accounts of Government of Jammu and Kashmir for the year 2015-16 presents the accounts of sums expended in the year ended 31st March, 2016 compared with the sums specified in the schedules appended to the Appropriation Acts passed under Sections 81 and 82 of the Constitution of Jammu and Kashmir.

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 the competent authority.

Charged Appropriations and expenditure are shown in italics.

2. In a significant departure from the budgetary practice envisaged in Jammu & Kashmir Budget Manual, the State Government placed lumpsum Budgetary Grants with the controlling officers against some specific schemes having various primary units and the Drawing and Disbursing Officers continued to incur expenditure on various schemes, not contemplated in the approved Demand for Grants.

Due to these deviations from the basic Government Accounting Principles, Audit has been deprived of:

- (a) making comparisons of excess/ saving sub head-wise to the extent of ₹ 1,44,14.71 crore which constitutes 23.29 percent of total provision of ₹ 6,18,70.95 crore.
- (b) comment as to whether the expenditure incurred on the schemes was legally available and not utilized on any “New Instrument of Service/ New Service” not provided for in the approved Demand for Grants.

- (c) comment as to whether there was the need for obtaining additional funds for a particular scheme or and whether the supplementary grants obtained were fully utilized on the schemes for which these funds were obtained.

Suitable comments have been made in the respective Grants in this publication.

SUMMARY OF APPROPRIATION ACCOUNTS

Number and Name of Grant or Appropriation	Amount of Grant/ Appropriation	Expenditure	Saving	Excess	Percentage of Saving/ Excess			
					Revenue (%)		Capital (%)	
					2014-15	2015-16	2014-15	2015-16
(₹ in thousand)								
1	General Administration Department-							
	Revenue-							
	Voted	2,93,48,22	2,28,54,83	64,93,39	-	27	22	
	<i>Charged</i>	<i>14,89,41</i>	<i>12,50,58</i>	<i>2,38,83</i>	-	<i>32</i>	<i>16</i>	
	Capital-							
	Voted	57,54,74	28,35,78	29,18,96	-			57 51
2	Home Department-							
	Revenue-							
	Voted	45,52,50,27	42,07,82,03	3,44,68,24	-	17	8	
	<i>Charged</i>	-	-	-	-	9	-	
	Capital-							
	Voted	3,36,50,98	2,59,50,81	77,00,17	-			85 23
3	Planning and Development Department-							
	Revenue-							
	Voted	9,91,18,39	2,42,22,26	7,48,96,13	-	82	76	
	Capital-							
	Voted	23,93,75,58	4,50,91,89	19,42,83,69	-			89 81
4	Information Department-							
	Revenue-							
	Voted	53,54,70	44,94,33	8,60,37	-	17	16	
	Capital-							
	Voted	2,60,67	6,04,91	3,44,24				71 132
				- (3,44,24,379)				

SUMMARY OF APPROPRIATION ACCOUNTS (Contd.)

Number and Name of Grant or Appropriation	Amount of Grant/ Appropriation	Expenditure	Saving	Excess	Percentage of Saving/ Excess			
					Revenue(%)		Capital(%)	
					2014-15	2015-16	2014-15	2015-16
(₹ in thousand)								
5	Ladakh Affairs Department-							
	Revenue-							
	Voted	5,58,80,06	5,54,30,68	4,49,38	-	17	1	
	<i>Charged</i>	-	-		-	-	-	
	Capital-							
	Voted	2,09,93,26	2,09,63,99	29,27	-			14 -
6	Power Development Department-							
	Revenue-							
	Voted	56,19,52,98	68,56,45,32	-	12,36,92,34 (12,36,92,34,491)	3	22	
	Capital-							
	Voted	10,06,21,25	2,98,61,21	7,07,60,04	-			64 70
7	Education Department-							
	Revenue-							
	Voted	57,56,28,19	54,35,89,30	3,20,38,89	-	25	6	
	Capital-							
	Voted	2,48,87,81	3,12,12,78	-	63,24,97 (63,24,97,415)			26 25
8	Finance Department-							
	Revenue-							
	Voted	61,70,78,80	40,58,42,88	21,12,35,92	-	21	34	
	<i>Charged</i>	37,96,12,00	37,19,33,86	76,78,14	-	2	02	
	Capital-							
	Voted	36,48,77	31,33,52	5,15,25	-			98 14
	<i>Charged</i>	85,89,26,00	1,08,15,08,14	-	22,25,82,14 (22,25,82,13,914)			2 26

SUMMARY OF APPROPRIATION ACCOUNTS (Contd.)

Number and Name of Grant or Appropriation	Amount of Grant/ Appropriation	Expenditure	Saving	Excess	Percentage of Saving/ Excess			
					Revenue(%)		Capital(%)	
					2014-15	2015-16	2014-15	2015-16
(₹ in thousand)								
9 Parliamentary Affairs Department-								
Revenue-								
Voted	43,11,66	40,04,13	3,07,53	-	18	07		
<i>Charged</i>	<i>1,02,70</i>	<i>34,77</i>	<i>67,93</i>	-	22	66		
Capital-								
Voted	75,00	85,30	-	10,30 (10,29,937)			30	14
10 Law Department-								
Revenue-								
Voted	2,76,05,94	1,73,86,62	1,02,19,32	-	34	37		
<i>Charged</i>	<i>31,36,96</i>	<i>27,38,78</i>	<i>3,98,18</i>	-	22	13		
Capital-								
Voted	39,97,00	25,06	39,71,94	-			100	99
11 Industries and Commerce Department-								
Revenue-								
Voted	2,91,05,55	2,37,14,12	53,91,43	-	33	19		
Capital-								
Voted	2,05,75,50	1,92,92,75	12,82,75	-			5	6
12 Agriculture Department-								
Revenue-								
Voted	9,33,21,43	8,54,56,19	78,65,24	-	20	08		
Capital-								
Voted	5,40,50,43	3,60,87,68	1,79,62,75	-			55	33

SUMMARY OF APPROPRIATION ACCOUNTS (Contd.)

Number and Name of Grant or Appropriation	Amount of Grant/ Appropriation	Expenditure	Saving	Excess	Percentage of Saving/ Excess			
					Revenue(%)		Capital(%)	
					2014-15	2015-16	2014-15	2015-16
(₹ in thousand)								
13 Animal Husbandry Department-								
Revenue-								
Voted	4,24,31,90	3,95,63,44	28,68,46	-	13	07		
Capital-								
Voted	48,17,17	31,29,86	16,87,31	-			25	35
14 Revenue Department-								
Revenue-								
Voted	10,37,22,54	7,87,96,04	2,49,26,50	-	4	24		
Capital-								
Voted	20,09,37,50	9,10,91,31	10,98,46,19	-			71	55
15 Consumer Affairs and Public Distribution Department-								
Revenue-								
Voted	9,39,80	11,80,85	-	2,41,05 (2,41,05,256)	77	26		
Capital-								
Voted	10,62,60,87	11,02,71,31	-	40,10,44 (40,10,44,072)			7	04
<i>Charged</i>				-				
16 Public Works Department-								
Revenue-								
Voted	9,74,88,27	10,35,71,52	-	60,83,25 (60,83,25,241)	17	06		
Capital-								
Voted	16,85,27,68	11,78,68,24	5,06,59,44	-			29	30

SUMMARY OF APPROPRIATION ACCOUNTS (Contd.)

Number and Name of Grant or Appropriation	Amount of Grant/ Appropriation	Expenditure	Saving	Excess	Percentage of Saving/ Excess			
					Revenue(%)		Capital(%)	
					2014-15	2015-16	2014-15	2015-16
(₹ in thousand)								
17 Health and Medical Education Department-								
Revenue-								
Voted	21,50,26,01	23,69,30,67	-	2,19,04,66 (2,19,04,66,093)	3	10		
Capital-								
Voted	7,37,67,87	2,40,72,55	4,96,95,32	-			53	67
18 Social Welfare Department-								
Revenue-								
Voted	6,21,74,28	8,44,10,98	-	2,22,36,70 (2,22,36,69,520)	25	36		
Capital-								
Voted	1,17,60,80	1,33,44,62	-	15,83,82 (15,83,81,530)			79	13
19 Housing and Urban Development Department-								
Revenue-								
Voted	6,13,86,32	6,11,53,28	2,33,04	-	28	-		
Capital-								
Voted	5,28,67,00	3,08,06,14	2,20,60,86	-			77	42
20 Tourism Department-								
Revenue-								
Voted	1,40,17,38	1,28,63,00	11,54,38	-	10	08		
Capital-								
Voted	1,47,98,23	1,43,65,31	4,32,92	-			27	03
21 Forest Department -								
Revenue-								
Voted	6,84,05,92	5,89,05,05	95,00,87	-	21	14		
Capital-								
Voted	33,51,20	47,83,49	-	14,32,29 (14,32,28,566)			59	43

SUMMARY OF APPROPRIATION ACCOUNTS (Contd.)

Number and Name of Grant or Appropriation	Amount of Grant/ Appropriation	Expenditure	Saving	Excess	Percentage of Saving/ Excess			
					Revenue(%)		Capital(%)	
					2014-15	2015-16	2014-15	2015-16
(₹ in thousand)								
22 Irrigation and Flood Control Department-								
Revenue-								
Voted	5,29,24,44	4,70,00,45	59,23,99	-	25	11		
Capital-								
Voted	3,83,18,26	3,30,73,75	52,44,51	-			21	14
23 Public Health Engineering Department-								
Revenue-								
Voted	10,14,22,89	10,60,01,99	-	45,79,10 (45,79,10,010)	7	05		
Capital-								
Voted	4,79,80,00	3,90,37,26	89,42,74	-			17	19
24 Hospitality and Protocol Department-								
Revenue-								
Voted	2,05,87,42	1,95,57,62	10,29,80	-	27	05		
Capital-								
Voted	51,84,04	47,41,53	4,42,51	-			55	09
25 Labour, Stationery and Printing Department-								
Revenue-								
Voted	1,00,04,89	91,32,33	8,72,56	-	38	09		
Capital-								
Voted	1,08,88,97	77,10,21	31,78,76	-			98	29

SUMMARY OF APPROPRIATION ACCOUNTS (Contd.)

Number and Name of Grant or Appropriation	Amount of Grant/ Appropriation	Expenditure	Saving	Excess	Percentage of Saving/ Excess			
					Revenue(%)		Capital(%)	
					2014-15	2015-16	2014-15	2015-16
(₹ in thousand)								
26 Fisheries Department-								
Revenue-								
Voted	74,47,72	68,89,50	5,58,22	-	09	07		
Capital-								
Voted	6,14,00	8,12,45	-	1,98,45 (1,98,45,311)			31	32
27 Higher Education Department-								
Revenue-								
Voted	7,24,84,69	6,58,68,29	66,16,40	-	17	09		
Capital-								
Voted	2,75,14,77	2,40,14,00	35,00,77	-			65	13
28 Rural Development Department-								
Revenue-								
Voted	4,34,27,39	5,55,09,08	-	1,20,81,69 (1,20,81,68,939)	15	28		
Capital-								
Voted	13,08,48,94	8,11,80,14	4,96,68,80	-			61	38
29 Transport Department-								
Revenue-								
Voted	49,28,72	46,73,89	2,54,83	-	26	05		
<i>Charged</i>	<i>13,24</i>	-	<i>13,24</i>	-		<i>100</i>		
Capital-								
Voted	47,10,00	39,09,08	8,00,92	-			37	17
Total:								
Revenue-								
Voted	3,53,27,76,77	3,28,54,30,67	43,81,64,89	19,08,18,79				
Charged	38,43,54,31	37,59,57,99	83,96,32	-				
Capital-								
Voted	1,41,10,38,29	81,93,56,93	60,55,85,87	1,39,04,51				
Charged	85,89,26,00	1,08,15,08,14	-	22,25,82,14				

SUMMARY OF APPROPRIATION ACCOUNTS (Contd.)

The excesses over the following voted grants require regularisation:

Revenue Portion

- 06- Power Development Department
- 15- Consumer Affairs and Public Distribution Department
- 16- Public Works Department
- 17- Health and Medical Education Department
- 18- Social Welfare Department
- 23- Public Health Engineering Department
- 28- Rural Development Department

Capital Portion

- 04- Information Department
- 07- Education Department
- 09- Parliamentary Affairs Department
- 15- Consumer Affairs and Public Distribution Department
- 18- Social Welfare Department
- 21- Forest Department
- 26- Fisheries Department

The excesses over the following *charged* appropriations require regularisation;

Capital Portion

- 08- Finance Department-

The expenditure shown in Summary of Appropriation Accounts does not include an amount of ₹ 5,55,750 met by advances from the Contingency Fund which was not recouped to the fund before the close of the year, as no provision for recoupment was provided for in the Supplementary Statement of Expenditure Details are given in Appendix-I.

SUMMARY OF APPROPRIATION ACCOUNTS (Concl'd.)

As the Grants and Charged Appropriations are for gross amounts required for expenditure, the expenditure figures shown against them do not include recoveries adjusted in accounts in reduction of expenditure. The net expenditure figures are shown in the Finance Accounts. The reconciliation between the total expenditure as shown in the Appropriation Accounts for the year 2015-16 and the Finance Accounts for that year is given below:-

	Revenue	Charged Capital	Revenue	Voted Capital
	(₹ in thousand)			
Total Expenditure Appropriation Accounts	37,59,57,99	1,08,15,08,14	3,28,54,30,67	81,93,56,93
Deduct Recoveries shown in Appendix-II	-	-	1,93,48,46	7,68,85,05
Net Total Expenditure as shown in Statement No. 11 of the Finance Accounts	37,59,57,99	1,08,15,08,14	3,26,60,82,21	74,24,71,88

The details of the recoveries referred to above are given in “Appendix-II”

Certificate of the Comptroller and Auditor General of India

This compilation containing the Appropriation Accounts of the Government of Jammu and Kashmir State for the year ending 31 March 2016 presents the accounts of the sums expended in the year compared with the sums specified in the schedules appended to the Appropriation Acts passed under Articles 204 and 205 of the Constitution of India. The Finance Accounts of the Government for the year showing the financial position along with the accounts of the receipts and disbursements of the Government for the year are presented in a separate compilation.

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

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

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

On the basis of the information and explanations that my officers required and have obtained, and according to the best of my information as a result of test audit of the accounts and on consideration of explanations given, I certify that, to the best of my knowledge and belief, the Appropriation Accounts read with observations in this compilation give a true and fair view of the accounts of the sums expended in the year ended 31 March 2016 compared with the sums specified in the schedules appended to the Appropriation Act passed by the State Legislature under Articles 204 and 205 of the Constitution of India.

Points of interest arising from study of these accounts as well as test audit conducted during the year or earlier years are contained in my Reports on the Government of Jammu and Kashmir being presented separately for the year ended 31 March 2016.



(SHASHI KANT SHARMA)

Comptroller and Auditor General of India

Date:

Place: **New Delhi**

GRANT NO. 1 – GENERAL ADMINISTRATION DEPARTMENT

MAJOR HEADS

2012	President/Vice President/Governor/Administrator of Union Territories
2013	Council of Ministers
2015	Elections
2051	Public Service Commission
2052	Secretariat General Services
2055	Police
2070	Other Administrative Services
2251	Secretariat Social Services
3435	Ecology and Environment
3451	Secretariat Economic Services
3452	Tourism
4059	Capital Outlay on Public Works
4070	Capital Outlay on Other Administrative Services
4075	Capital Outlay on Miscellaneous General Services
5425	Capital Outlay on Other Scientific and Environmental Research
5452	Capital Outlay on Tourism

		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
		(₹ in thousand)		
Revenue :				
Voted-				
Original	2,63,90,86			
		2,93,48,22	2,28,54,83	(-)64,93,39
Supplementary	29,57,36			
Amount surrendered during the year				...
<i>Charged</i>				
Original	14,27,35			
		14,89,41	12,50,58	(-)2,38,83
Supplementary	62,06			
Amount surrendered during the year				...
Capital :				
Voted-				
Original	42,39,74			
		57,54,74	28,35,78	(-)29,18,96
Supplementary	15,15,00			
Amount surrendered during the year				...
Notes and Comments:				

GRANT NO. 1 (Contd.)**Revenue Section**

1. Supplementary provision of ₹ 29,57.36 lakh proved excessive in view of the final saving of ₹ 64,93.39 lakh. The expenditure did not even come upto the level of Original Provision. No portion of final saving of ₹ 64,93.39 lakh was anticipated and surrendered.
2. Saving in the Grant occurred mainly under the following Heads/ Schemes; reasons for which were not communicated.

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Savings(-)
2013	Council of Ministers				
101	Salary of Ministers and Dy. Ministers				
0099	General				
0412	Education Department				
		O	40.20		
		S	-	40.20	(-)22.51
0426	Social Welfare Department				
		O	22.20		
		S	-	22.20	(-)7.08
0431	Chief Minister's Secretariat				
		O	52.30		
		S	-	52.30	(-)13.00
0445	Power Department				
		O	45.20		
		S	-	45.20	(-)17.69
0457	Tourism Department				
		O	33.70		
		S	-	33.70	(-)32.58
0469	Animal and Sheep Husbandry Department				
		O	23.10		
		S	-	23.10	(-)5.86
0477	Health and Medical Education				
		O	29.70		
		S	-	29.70	(-)10.18
0479	Revenue Department				
		O	51.80		
		S	-	51.80	(-)30.71
0507	Law Department				
		O	31.20		
		S	-	31.20	(-)10.29
0508	Consumer Affairs and Public Distribution Department				
		O	23.20		
		S	-	23.20	(-)6.14

GRANT NO. 1 (Contd.)

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Savings(-)
2013	Council of Ministers				
101	Salary of Ministers and Dy. Ministers				
0099	General				
0712	Information and Technology				
		O	24.60		
		S	-	24.60	(-)22.90
1237	Housing and Urban Development				
		O	55.40		
		S	-	55.40	(-)42.71
1341	Rural Development Department				
		O	32.20		
		S	-	32.20	(-)9.17
1936	Technical Education Department				
		O	28.70		
		S	-	28.70	(-)11.13
2185	Higher Education Department				
		O	26.70		
		S	-	26.70	(-)6.51
2273	PHE Irrigation Department				
		O	30.20		
		S	-	30.20	(-)11.54
2052	Secretariat General Services				
090	Secretariat				
0099	General				
0431	Chief Minister's Secretariat				
		O	8,91.64		
		S	1,63.40	10,55.04	(-)2,66.84
0479	Revenue Department				
		O	4,60.18		
		S	-	4,60.18	(-)1,22.58
0507	Law Department				
		O	9,41.78		
		S	2,79.99	12,21.77	(-)3,86.67
0518	General Administrative Department				
		O	35,54.18		
		S	1,04.91		
		R	(-)11.00	36,48.09	(-)11,02.56
0712	Information and Technology				
		O	1,54.25		
		S	2,55.47	4,09.72	(-)2,38.60

GRANT NO. 1 (Contd.)

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Savings(-)
2052	Secretariat General Services			
092	Other Offices			
0099	General			
0448	Training Branch General Department			
	O	1,41.35		
	S	-	1,41.35	85.79
0451	Translation Cell of Law Department			(-)55.56
	O	1,92.85		
	S	-	1,92.85	1,34.13
0463	Board of Professional Entrance Examination			(-)58.72
	O	2,46.94		
	S	-	2,46.94	2,13.76
0516	Service Selection Board			(-)33.18
	O	8,85.73		
	S	35.53	9,21.26	6,75.42
0519	Department of Administrative Reforms & Inspections			(-)2,45.84
	O	2,03.50		
	S	-	2,03.50	1,61.75
1342	Facilities to Ex-Chief Ministers			(-)41.75
	O	36.03		
	S	-	36.03	3.25
				(-)32.78
2055	Police			
117	Internal Security			
0099	General			
0431	Chief Minister's Secretariat			
	O	12,00.00		
	S	-	12,00.00	3,85.00
0450	General Administration Department			(-)8,15.00
	O	10,00.00		
	S	-	10,00.00	3,20.00
0460	Civil Aviation Department			(-)6,80.00
	O	3,00.00		
	S	-	3,00.00	87.71
				(-)2,12.29
2070	Other Administrative Services			
104	Vigilance			
0099	General			
0517	Commissioner of Vigilance			
	O	20,48.80		
	S	1,90.14	22,38.94	21,49.63
				(-)89.31
2272	J & K State Information Commission			
	O	3,71.05		
	S	59.10	4,30.15	2,95.79
				(-)1,34.36

GRANT NO. 1 (Contd.)

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Savings(-)
2070	Other Administrative Services			
104	Vigilance			
0099	General			
2369	State Vigilance Commission			
	O	4,58.50		
	S	67.79		
		5,26.29	4,55.84	(-)70.45
105	Special Commission of Enquiry			
0099	General			
0456	Jammu & Kashmir Special Tribunal			
	O	3,28.45		
	S	-		
		3,28.45	2,86.20	(-)42.25
2373	Justice Retired R. C. Gandhi Commission			
	O	32.50		
	S	-		
		32.50	13.34	(-)19.16
2374	Justice Retired M. L. Koul Commission			
	O	33.75		
	S	-		
		33.75	13.58	(-)20.17
800	Other Expenditure			
0099	General			
0244	Direction and Administration			
	O	2,02.00		
	S	-		
		2,02.00	1,85.10	(-)16.90
0262	Institute of Management & Public Administration			
	O	11,00.00		
	S	90.65		
		11,90.65	10,13.44	(-)1,77.21
2251	Secretariat Social Services			
090	Secretariat			
0099	General			
0332	State Board of Technical Education			
	O	2,25.52		
	S	74.71		
		3,00.23	2,46.43	(-)53.80
0412	Education Department			
	O	4,70.12		
	S	30.26		
		5,00.38	4,20.36	(-)80.02
0419	Commissioner Education			
	O	4,22.62		
	S	30.04		
		4,52.66	3,29.80	(-)1,22.86
0421	Health & Medical Department			
	O	4,52.19		
	S	27.32		
		4,79.51	4,68.19	(-)11.32

GRANT NO. 1 (Contd.)

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Savings(-)
2251	Secretariat Social Services				
090	Secretariat				
0099	General				
0430	Secretariat Dispensary				
		O	49.79		
		S	8.81		
			58.60	29.40	(-)29.20
1237	Housing and Urban Development Department				
		O	4,41.25		
		S	2.68		
			4,43.93	3,78.40	(-)65.53
2301	Department of Culture				
		O	76.64		
		S	37.46		
			1,14.10	1,02.84	(-)11.26
3435	Ecology and Environment				
04	<i>Prevention and Control of Pollution</i>				
800	Other Expenditure				
0099	General				
0438	Science and Technology				
		O	1,76.03		
		S	-		
			1,76.03	1,50.07	(-)25.96
1700	New Renewable Source of Energy				
		O	1,76.00		
		S	-		
			1,76.00	0.98	(-)1,75.02
2172	Additional Director Council for Science and Technology				
		O	2,43.75		
		S	-		
			2,43.75	1,77.06	(-)66.69
3451	Secretariat Economic Services				
090	Secretariat				
0099	General				
0411	Information Department				
		O	1,15.32		
		S	-		
			1,15.32	94.77	(-)20.55
0425	Agriculture Department				
		O	4,72.65		
		S	1,02.25		
			5,74.90	4,78.08	(-)96.82
0429	Forest Department				
		O	3,57.59		
		S	39.26		
		R	11.00		
			4,07.85	3,98.71	(-)9.14
0437	Transport Department				
		O	1,74.69		
		S	63.49		
			2,38.18	2,25.99	(-)12.19

GRANT NO. 1 (Contd.)

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Savings(-)
3451	Secretariat Economic Services				
090	Secretariat				
0099	General				
0440	Public Works Department (R&B Department)				
		O	3,89.73		
		S	67.27	4,57.00	4,29.88 (-)27.12
0445	Power Development Department				
		O	4,13.05		
		S	25.60	4,38.65	4,05.13 (-)33.52
0446	Ladakh Affairs Department				
		O	1,09.99		
		S	24.52	1,34.51	1,17.74 (-)16.77
0465	Hospitality & Protocol Department				
		O	1,04.25		
		S	-	1,04.25	91.18 (-)13.07
0467	Labour Department				
		O	2,08.95		
		S	55.31	2,64.26	2,12.70 (-)51.56
0469	Animal & Sheep Husbandry Department				
		O	2,97.80		
		S	12.67	3,10.47	2,56.19 (-)54.28
0472	Cooperative Department				
		O	2,01.19		
		S	33.48	2,34.67	2,07.53 (-)27.14
0490	Industries & Commerce Department				
		O	4,89.52		
		S	64.79	5,54.31	4,23.99 (-)1,30.32
0508	Consumer Affairs & PD Department				
		O	3,45.85		
		S	1,05.12	4,50.97	3,31.75 (-)1,19.22
1241	Tourism Department				
		O	2,92.45		
		S	7.32	2,99.77	2,68.08 (-)31.69
1341	Rural Development Department				
		O	3,37.57		
		S	75.93	4,13.50	3,94.48 (-)19.02
1825	Planning Department				
		O	3,97.36		
		S	3,69.01	7,66.37	6,06.68 (-)1,59.69

GRANT NO. 1 (Contd.)

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Savings(-)
3451	Secretariat Economic Services				
090	Secretariat				
0099	General				
2273	PHE/ Irrigation Department				
		O	2,90.19		
		S	29.25	3,19.44	(-)29.09
3452	Tourism				
80	General				
001	Direction & Administration				
0099	General				
0244	Direction and Administration				
		O	11,01.34		
		S	40.13	11,41.47	(-)1,94.76
3.	Entire provision remained unutilized throughout the year under the following Heads/ Schemes, reasons for which were not communicated.				
Head				Total Grant/ Appropriation (₹ in Lakh)	
2013	Council of Ministers				
101	Salary of Ministers & Dy. Ministers				
0099	General				
0519	Department of Administrative Reforms and Inspection				23.10
1825	Planning and Development Department				29.20
2251	Secretariat Social Services				
090	Secretariat				
0099	General				
2426	Tribal Affairs Department				1,34.13
4.	Excess in the Grant occurred under the following Heads/Schemes; reasons thereof were not communicated.				
Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess (+)
2013	Council of Ministers				
101	Salary of Ministers & Dy. Ministers				
0099	General				
0418	Finance Department				
		O	26.20		
		S	-	26.20	(+)20.46
0429	Forest Department				
		O	22.70		
		S	-	22.70	(+)6.33

GRANT NO. 1 (Contd.)

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess (+)
2013 Council of Ministers				
101 Salary of Ministers & Dy. Ministers				
0099 General				
0440 Public Works Department				
	O	22.40		
	S	-		
		22.40	29.48	(+)7.08
0496 Agriculture Production Department				
	O	23.70		
	S	-		
		23.70	36.54	(+)12.84
2015 Elections				
102 Electoral Officers				
0099 General				
0414 Election Department				
	O	25.32		
	S	-		
		25.32	56.06	(+)30.74
2052 Secretariat General Services				
090 Secretariat				
0099 General				
0418 Finance Department				
	O	8,07.87		
	S	-		
		8,07.87	8,21.77	(+)13.90
0443 Home Department				
	O	4,53.44		
	S	-		
		4,53.44	4,91.08	(+)37.64
092 Other Offices				
0099 General				
0420 State Subject Commission (Revenue Department)				
	O	52.04		
	S	-		
		52.04	64.00	(+)11.96
2251 Secretariat Social Services				
090 Secretariat				
0099 General				
0426 Social Welfare Department				
	O	2,74.62		
	S	1,19.20		
		3,93.82	4,34.28	(+)40.46
0428 Relief and Rehabilitation Department				
	O	22.34		
	S	1,11.23		
		1,33.57	1,37.52	(+)3.95

GRANT NO. 1 (Contd.)

Head	Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess (+)
3435 Ecology & Environment			
04 <i>Prevention & Control of Pollution</i>			
800 Other Expenditure			
0099 General			
2173 Chief Executive Officer J K E D A			
O 4,14.45			
S 19.14	4,33.59	6,37.46	(+)2,03.87
5. Expenditure under the following Heads/ Schemes was incurred without Budgetary Provision; reasons for which were not communicated			
Head		Actual Expenditure (₹ in Lakh)	
2013 Council of Ministers			
101 Salary of Ministers & Dy. Ministers			
0099 General			
0437 Transport Department			14.59
0472 Cooperative Department			17.18
2015 Election			
102 Election Officers			
0099 General			
0493 Chief Electoral Officer			78.45
2070 Other Administrative Services			
105 Special Commission of Enquiry			
0099 General			
0502 State Commission for Backward Classes			4.97
3451 Secretariat Economic Services			
090 Secretariat			
0099 General			
0444 Secretariat			1.44
6. In the <i>Charged</i> appropriation Supplementary Grant of ₹ 62.06 lakh proved excessive as the expenditure did not even come upto the level of original provision, resulting in final saving of ₹ 2,38.83 lakh. No portion of final saving of ₹ 2,38.83 lakh was anticipated or surrendered.			

GRANT NO. 1 (Contd.)

7. In the *charged* appropriation saving occurred mainly under following Heads/ Schemes; reasons for which were not communicated.

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving(-)
2012 President/Vice President/Governor/Administrator of Union Territories				
03 Governor/Administrator of union Territories				
090 Secretariat				
0099 General				
0461 Secretariat				
	O	7,31.46		
	S	62.06		
		7,93.52	7,09.50	(-)84.02
2051 Public Service Commission				
102 State Public Service commission				
0099 General				
0439 State Public Service Commission				
	O	6,95.89		
	S	-		
		6,95.89	5,41.08	(-)1,54.81

Capital Section

8. Supplementary Grant of ₹ 15,15.00 lakh proved excessive as the expenditure did not even come upto the level of original provision, resulting in final saving of ₹ 29,18.96 lakh. No portion of final saving of ₹ 29,18.96 lakh was anticipated or surrendered.
9. Significant saving occurred mainly under the following Heads/Schemes; reasons for which were not communicated.

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving(-)
4059 Capital Outlay On Public Works				
60 Other Buildings				
800 Other Expenditure				
0011 General				
0439 State Public Service Commission				
	O	37.98		
	S	15.00		
		52.98	27.00	(-)25.98
4075 Capital Outlay On Miscellaneous General Services				
800 Other Expenditure				
0011 General				
0712 Information and Technology				
	O	2,25.00		
	S	-		
		2,25.00	1.12	(-)2,23.88
0031 Centrally Sponsored Schemes				
0712 Information and Technology				
	O	23,14.26		
	S	-		
		23,14.26	5.82	(-)23,08.44

GRANT NO. 1 (Concl'd.)

10. Entire Provision remained unutilized throughout the year; reasons for which have not been communicated.

Head		Total Grant/ Appropriation (₹ in Lakh)
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5452 Capital Outlay On Tourism

80 General

800 Other Expenditure

0011 General

0270 Civil Aviation (Plan) 20,00.00

11. The excess in the Grant occurred under the following Heads/Schemes; reasons thereof were not communicated.

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess (+)
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4070 Capital Outlay on Other Administrative Services

800 Other Expenditure

0011 General

0262 Institute of Management and Public Administration

O 75.00

S -

75.00

78.20

(+)3.20

5425 Capital Outlay on Other Scientific and Environmental Research

800 Other Expenditure

0011 General

0868 Scientific Services and Research

O 1,87.50

S -

1,87.50

3,42.53

(+)1,55.03

1700 New Renewable Source of Energy

O 9,00.00

S -

9,00.00

21,86.79

(+)12,86.79

12. Expenditure under the following Heads/ Schemes was incurred without Budgetary Provision; reasons for which were not communicated

Head		Actual Expenditure (₹ in Lakh)
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4070 Capital Outlay on Other Administrative Services

800 Other Expenditure

0011 General

0464 Resident Commissioner, New Delhi

14.37

4075 Capital Outlay On Miscellaneous General Services

800 Other Expenditure

0031 Centrally Sponsored Scheme

0312 Directorate of Accounts and Treasuries

18.09

0099 General

0712 Information and Technology

1,61.86

GRANT NO. 2 – HOME DEPARTMENT**MAJOR HEADS****2055 Police****2056 Jails****2070 Other Administrative Services****2235 Social Security and Welfare****4055 Capital Outlay on Police****4059 Capital Outlay on Public Works****4070 Capital Outlay on Other Administrative Services**

		Total Grant/ Appropriation	Actual Expenditure (₹ in thousand)	Excess (+) Saving (-)
Revenue :				
Voted-				
Original	40,34,94,83			
		45,52,50,27	42,07,82,03	(-)3,44,68,24
Supplementary	5,17,55,44			
Amount surrendered during the year				...
Capital :				
Voted-				
Original	1,52,63,00			
		3,36,50,98	2,59,50,81	(-)77,00,17
Supplementary	1,83,87,98			
Amount surrendered during the year				...
Notes and Comments:				

Revenue Section

1. Supplementary Grant of ₹ 5,17,55.44 lakh proved excessive in view of the final saving of ₹ 3,44,68.24 lakh. No portion of the final saving was anticipated and surrendered.

2. Persistent saving as detailed below has occurred during the last five years also.

Year	Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2010-2011	23,93,82.50	21,66,07.87	(-)2,27,74.63
2011-2012	30,25,07.58	27,39,38.53	(-)2,85,69.05
2012-2013	30,90,17.69	29,34,90.42	(-)1,55,27.27
2013-2014	35,17,06.26	31,86,83.68	(-)3,30,22.58
2014-2015	40,41,91.94	33,47,76.12	(-)6,94,15.82

GRANT NO. 2 (Contd.)

3 Significant saving occurred mainly under the following Heads/Schemes; reasons for which were not intimated.

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2055 Police					
001 Direction and Administration					
0099 General					
0758 Armed Police					
	O	23,30.27			
	S	7,33.78	30,64.05	25,63.13	(-)5,00.92
0789 Director General of Police					
	O	2,33,37.65			
	S	-	2,33,37.65	1,35,67.82	(-)97,69.83
2395 Compensation to Victims					
	O	50.00			
	S	-	50.00	10.92	(-)39.08
101 Criminal Investigation and Vigilance					
0099 General					
0764 Criminal Investigation Department CID					
	O	1,05,78.76			
	S	9,40.23	1,15,18.99	1,11,24.68	(-)3,94.31
0783 CID Staff for Protecting High jacking					
	O	30,08.61			
	S	-	30,08.61	25,73.38	(-)4,35.23
104 Special Police					
0099 General					
0769 JKAP 12 th BN					
	O	35,50.41			
	S	-	35,50.41	18,11.74	(-)17,38.67
0777 JKAP 7 th BN					
	O	32,35.91			
	S	-	32,35.91	30,24.89	(-)2,11.02
0788 JKAP 6 th BN					
	O	32,82.85			
	S	-	32,82.85	32,51.70	(-)31.15
1356 IRP 9 th BN					
	O	4,24,61.50			
	S	19,85.68	4,44,47.18	3,75,58.39	(-)68,88.79
109 District Police					
0099 General					
0754 Executive Force Kashmir Range					
	O	7,00,71.10			
	S	1,58,51.75	8,59,22.85	7,12,19.44	(-)1,47,03.41

GRANT NO. 2 (Contd.)

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2055	Police				
109	District Police				
0099	General				
0759	Traffic Enforcement Wing Kashmir				
		O	29,19.23		
		S	-		
			29,19.23	26,95.41	(-)2,23.82
0778	District Executive Force Jammu Range				
		O	5,42,35.58		
		S	97,41.91		
			6,39,77.49	6,08,22.22	(-)31,55.27
111	Railway Police				
0099	General				
1320	Railway Police				
		O	95,24.78		
		S	11,72.67		
			1,06,97.45	85,81.36	(-)21,16.09
115	Modernization of police Force				
0099	General				
0735	Upgradation of Police Hospitals				
		O	11,43.33		
		S	-		
			11,43.33	11,12.27	(-)31.06
0750	Modernization of Police				
		O	1,30,00.00		
		S	1,08,42.00		
			2,38,42.00	75,85.73	(-)1,62,56.27
116	Forensic Science				
0099	General				
0727	Forensic Science Laboratory Director FSL J&K				
		O	10,59.25		
		S	-		
			10,59.25	9,25.75	(-)1,33.50
117	Internal Security				
0099	General				
0729	Jails				
		O	18,84.00		
		S	5,05.00		
			23,89.00	17,90.35	(-)5,98.65
2056	Jails				
001	Direction and Administration				
0099	General				
0312	Direction Office				
		O	2,53.70		
		S	-		
			2,53.70	1,78.06	(-)75.64
101	Jails				
0099	General				
0729	Jails				
		O	61,06.75		
		S	-		
			61,06.75	51,25.76	(-)9,80.99

GRANT NO. 2 (Contd.)

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2056	Jails				
102	Jail Manufactures				
0099	General				
0741	Jail Manufactures				
		O	1,38.00		
		S	-	1,38.00	(-)1,09.51
2070	Other Administrative Services				
105	Special Commission of Enquiry				
0099	General				
0485	Advisory Board under PS Act 78				
		O	79.92		
		S	-	79.92	(-)16.53
106	Civil Defence				
0099	General				
0244	Direction and Administration				
		O	1,82.51		
		S	-	1,82.51	(-)58.02
0746	Civil Defence Kashmir Range				
		O	1,68.65		
		S	-	1,68.65	(-)9.40
1196	Civil Defence Jammu Range				
		O	1,53.24		
		S	-	1,53.24	(-)37.42
2276	Revamping of Civil Defence				
		O	7,49.29		
		S	-	7,49.29	(-)7,49.19
107	Home Guards				
0099	General				
0733	Auxiliary Police Battalion Kashmir				
		O	29,04.17		
		S	-	29,04.17	(-)3,41.85
0744	Auxiliary Police Battalion Jammu				
		O	28,40.43		
		S	-	28,40.43	(-)3,44.31
108	Fire protection Control				
0099	General				
0749	Fire Protection and Control				
		O	1,46,45.31		
		S	-	1,46,45.31	(-)16,45.10

GRANT NO. 2 (Contd.)

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2235 Social Welfare					
02 Social Service					
001 Direction and Administration					
0099 General					
0244 Direction and Administration					
	O	10,30.84			
	S	-	10,30.84	6,97.68	(-)3,33.16
4	Saving in the Grant was partly counterbalanced by the excess under the following Heads/Schemes; reasons thereof were not intimated.				
Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess (+)
2055 Police					
001 Direction and Administration					
0099 General					
0780 Traffic Police					
	O	4,00.65			
	S	-	4,00.65	5,36.32	(+)1,35.67
0784 Police Control Room Jammu					
	O	11,04.40			
	S	-	11,04.40	13,58.48	(+)2,54.08
003 Education and Training					
0099 General					
0181 Education and Training					
	O	24,68.34			
	S	-	24,68.34	25,88.91	(+)1,20.57
101 Criminal Investigation and Vigilance					
0099 General					
0779 CID Crime					
	O	40,86.15			
	S	-	40,86.15	44,98.19	(+)4,12.04
0785 CID VIP Security					
	O	34,60.75			
	S	-	34,60.75	37,14.10	(+)2,53.35
1357 Security wing					
	O	90,47.90			
	S	18,68.28	1,09,16.18	1,09,47.24	(+)31.06
104 Special Police					
0099 General					
0753 JKAP 13 th Battalion					
	O	35,55.28			
	S	-	35,55.28	36,50.57	(+)95.29

GRANT NO. 2 (Contd.)

Head			Total Grant/ Appropriation (₹ in Lakh)	Actual Expenditure	Excess (+)
2055 Police					
104 Special Police					
0099 General					
0761 JKAP 5 th Battalion					
	O	33,46.84			
	S	-	33,46.84	37,00.79	(+)3,53.95
0771 JKAP 11 ^h Battalion					
	O	35,57.12			
	S	-	35,57.12	41,58.04	(+)6,00.92
0773 JKAP 9 th Battalion					
	O	33,03.31			
	S	-	33,03.31	37,53.69	(+)4,50.38
0774 Special Police JKAP 3 rd Battalion					
	O	36,64.88			
	S	-	36,64.88	41,98.43	(+)5,33.55
0775 JKAP 8 th Battalion					
	O	36,09.01			
	S	-	36,09.01	36,53.87	(+)44.86
0787 JKAP 4 th Battalion					
	O	41,43.44			
	S	-	41,43.44	47,35.39	(+)5,91.95
1358 I R P Battalions					
	O	2,69,80.70			
	S	36,82.14	3,06,62.84	4,58,05.17	(+)1,51,42.33
109 District Police					
0099 General					
0755 Traffic Enforcement Wing N H W					
	O	8,28.51			
	S	-	8,28.51	9,07.39	(+)78.88
0760 Police Control Room, Srinagar					
	O	12,44.44			
	S	-	12,44.44	13,38.29	(+)93.85
0765 Traffic Enforcement Wing Jammu					
	O	26,66.90			
	S	-	26,66.90	29,52.99	(+)2,86.09
115 Modernisation of Police Force					
0099 General					
1316 Establishment of Transport Workshop					
	O	11,82.19			
	S	-	11,82.19	12,25.49	(+)43.30

GRANT NO. 2 (Contd.)

Head		Total Grant/ Appropriation (₹ in Lakh)	Actual Expenditure	Excess (+)
2055 Police				
115	Modernisation of Police Force			
0099	General			
1333	Reorganisation and Modernisation of Police Telecom			
	O	1,17,16.42		
	S	-	1,32,67.16	(+)15,50.74
117	Internal Security			
0099	General			
0957	Internal Security			
	O	2,91,34.00		
	S	44,32.00	3,89,88.17	(+)54,22.17
2070 Other Administrative Services				
107	Home Guards			
0099	General			
1702	Reactivation of Home Guards			
	O	14,23.20		
	S	-	15,02.96	(+)79.76
5	Expenditure under the following Head/Schemes was incurred without budgetary provision as the expenditure has been incurred by the DDOs in Grant No: 02, though the provision exists in Grant No: 01 in respect of Sub Head -0450 and Grant No: 14 in respect of Sub Head-1057; reasons for which were not communicated.			
Head			Actual Expenditure (₹ in Lakh)	
2055 Police				
117	Internal Security			
0099	General			
0450	General Administration Department			23,29.62
1057	Expenditure on Migrants (Relief and Rehabilitation Commissioner Migrants)			64.17
6.	Entire provision under the following Head/ Scheme remained unutilized throughout the year; reasons for which were not communicated.			
Head		Total Grant / Appropriation (₹ in Lakh)		
2055 Police				
115	Modernisation of Police Force			
0031	Centrally Sponsored Schemes			
0750	Modernisation of Police			15,00.00

GRANT NO. 2 (Contd.)**Capital Section**

7. In the Capital Voted Section, Supplementary Grant of ₹ 1,83,87.98 lakh proved excessive in view of the final saving of ₹ 77,00.17 lakh. No portion of the final saving was anticipated and surrendered.
8. Significant Saving occurred mainly under the following Heads/Schemes; reasons for which were not intimated.

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
4059 Capital Outlay on Public Works				
60	Other Buildings			
800	Other Expenditure			
0011	General			
2340	NFB Home			
	O	4,50.00		
	S	48,00.00	52,50.00	44,85.09
				(-)7,64.91

4070 Capital Outlay on Other Administrative Services

800	Other Expenditure			
0011	General			
0979	Fire Service			
	O	3,75.00		
	S	-	3,75.00	3,38.00
				(-)37.00

9. Significant Excess occurred mainly under the following Head/Scheme; reasons for which were not intimated.

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess (+)
4055 Capital Outlay on Police				
207	State Police			
0099	General			
0740	Internal Security			
	O	82,38.00		
	S	1,16,62.00	1,99,00.00	2,09,85.01
				(+)10,85.01

10. Expenditure under the following Head/Scheme was incurred without budget provision reasons for which were not communicated.

Head		Actual Expenditure (₹ in Lakh)
4055 Capital Outlay on Police		
117	Internal Security	
0099	General	
0740	Internal Security	1,42.71

GRANT NO. 2 (Concl'd.)

11. Entire provision under the following Heads/ Schemes remained unutilized throughout the year; reasons for which were not communicated.

Head	Total Grant / Appropriation (₹ in Lakh)
4055 Capital Outlay on Police	
207 State Police	
0011 General	
0704 Modernisation of Police	10,75.98
0031 Centrally Sponsored Scheme	
0704 Modernisation of Police	67,50.00
800 Other Expenditure	
0099 General	
0740 Internal Security	1,00.00
4059 Capital Outlay on Public Works	
60 Other Buildings	
051 Construction	
0099 General	
0740 Internal Security	2,00.00

GRANT NO. 3 – PLANNING AND DEVELOPMENT DEPARTMENT

MAJOR HEADS

- 3451** Secretariat Economic Services
3454 Census, Survey and Statistics
3475 Other General Economic Services
4059 Capital Outlay on Public Works
5475 Capital Outlay on Other General Economic Services

		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
			(₹ in thousand)	
Revenue :				
Voted-				
Original	9,91,18,39	9,91,18,39	2,42,22,26	(-)7,48,96,13
Supplementary	-			
Amount surrendered during the year				...
Capital :				
Voted-				
Original	23,93,75,58	23,93,75,58	4,50,91,89	(-)19,42,83,69
Supplementary	-			
Amount surrendered during the year				...
Notes and Comments:				

Revenue Section

- In revenue section Original Grant of ₹ 9,91,18.39 lakh proved injudicious in view of the final saving of ₹ 7,48,96.13 lakh. No portion of final saving of ₹ 7,48,96.13 Lakh was anticipated or surrendered.
- Persistent Saving in the Grant occurred during the last four years.

Year	Total Grant/ Appropriation	Actual Expenditure	Saving (-)
		(₹ in Lakh)	
2011-2012	1,48,10.50	1,27,62.33	(-)20,48.27
2012-2013	2,47,54.48	1,58,48.32	(-)89,06.16
2013-2014	9,13,29.98	2,29,56.77	(-)6,83,73.21
2014-2015	9,98,85.71	1,82,04.94	(-)8,16,80.77

GRANT NO. 3 (Contd.)

3. Significant saving occurred mainly under the following Heads/Schemes; reasons for which were not communicated.

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
3451	Secretariat Economic Services			
102	District Planning Machinery			
0099	General			
0563	Constituency Development Scheme			
	O	1,84,50.00		
	S	-		
		1,84,50.00	1,22,05.73	(-)62,44.27
3454	Census, Survey and Statistics			
01	Census			
001	Direction and Administration			
0099	General			
1016	Manpower Cell			
	O	47.39		
	S	-		
		47.39	34.75	(-)12.64
1018	Reorganistaion of Directorate			
	O	3,09.07		
	S	-		
		3,09.07	1,69.83	(-)1,39.24
02	Survey and Statistics			
112	Economic Advice and Statistics			
0099	General			
1009	Strengthening of Statistical Bureau			
	O	67.84		
	S	-		
		67.84	0.49	(-)67.35
1012	Improvement of Market Intelligence			
	O	32.76		
	S	-		
		32.76	4.02	(-)28.74
1024	Strengthening of Planning Cells at District Head Qtr			
	O	1,71.83		
	S	-		
		1,71.83	82.21	(-)89.62
1025	Framing of estimates of Capital Formulation			
	O	23.91		
	S	-		
		23.91	14.62	(-)9.29
1026	Strengthening of Planning Machinery			
	O	1,20.07		
	S	-		
		1,20.07	14.68	(-)1,05.39

GRANT NO. 3 (Contd.)

Head			Total Grant/ Appropriation	Actual Expenditure	Saving (-)
			(₹ in Lakh)		
3454	Census, Survey and Statistics				
02	Survey and Statistics				
201	National Sample Survey and Statistics				
0099	General				
1017	National Sample Survey				
	O	4,91.20			
	S	-	4,91.20	50.98	(-)4,40.22
1023	Training of Statistical Personnel				
	O	3,87.17			
	S	-	3,87.17	1.19	(-)3,85.98
205	State Statistical Agency				
0099	General				
1008	District Statistics Agencies				
	O	2,23.65			
	S	-	2,23.65	91.14	(-)1,32.51
1019	Evaluation Machinery				
	O	1,69.48			
	S	-	1,69.48	17.19	(-)1,52.29
3475	Other General Economic Services				
800	Other Expenditure				
0099	General				
0564	Survey and Statistics				
	O	40,00.00			
	S	-	40,00.00	2,02.16	(-)37,97.84
4.	Saving was partly counterbalanced by the excess under the following Head /Schemes; reasons for which were not communicated.				
Head			Total Grant/ Appropriation	Actual Expenditure	Excess (+)
			(₹ in Lakh)		
3451	Secretariat Economic Services				
102	District Planning Machinery				
0099	General				
0557	Planning Machinery				
	O	31,23.90			
	S	-	31,23.90	62,71.24	(+)31,47.34

GRANT NO. 3 (Contd.)

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess (+)
3454	Census Survey And Statistics			
02	<i>Survey and Statistics</i>			
112	Economic Advice and Statistics			
0099	General			
1010	Economics Analysis			
	O	16.97		
	S	-		
		16.97	4,24.83	(+)4,07.86
1011	Directorate of Economics & Statistics			
	O	2,29.51		
	S	-		
		2,29.51	26,98.75	(+)24,69.24
5.	Entire provision in respect of following Heads/ Schemes remained un-utilised throughout the year; reasons for which were not communicated.			
Head				Total Grant/ Appropriation (₹ in Lakh)
3454	Census, Survey and Statistics			
02	<i>Survey and Statistics</i>			
112	Economic Advice and Statistics			
0099	General			
1021	Field Survey and Price Statistics			94.91
205	State Statistical Agency			
0099	General			
1020	Unit for State Income			33.96
1022	Statistical Cells in various Departments			25.31
2302	Housing & Building Statistics			19.72
800	Other Expenditure			
0099	General			
1015	Construction of Consumer Price Index for Industrial Workers Jammu City			18.02
3475	Other General Economic Services			
800	Other Expenditure			
0099	General			
2366	District Plans			7,10,61.72

GRANT NO. 3 (Contd.)

6. Expenditure under the following Head/Schemes was incurred without budgetary provision; reasons for which were not communicated.

Head	Actual Expenditure (₹ in Lakh)
3454 Census, Survey and Statistics	
01 Census	
001 Direction and Administration	
0099 General	
0557 Planning Machinery	13,65.71
0564 Survey and Statistics	5,72.74

Capital Section

7. In Capital section Original Grant of ₹ 23,93,75.58 lakh proved excessive in view of the final saving of ₹ 19,42,83.69 lakh. No portion of final saving of 19,42,83.69 Lakh was anticipated or surrendered.
8. Significant saving in the Grant occurred mainly under following Heads/Schemes; reasons for which were not communicated.

Head	Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Savings(-)
4059 Capital Outlay on Public Works			
60 Other Buildings			
800 Other Expenditure			
0011 General			
0459 NFB Planning			
	O 10,15,74.27		
	S -	10,15,74.27	4.40
			(-)10,15,69.87
5475 Capital Outlay on Other General Economic Services			
800 Other Expenditure			
0011 General			
0557 Planning Machinery			
	O 56,61.02		
	S -	56,61.02	3,23.11
			(-)53,37.91
0564 Survey and Statistics			
	O 5,97.55		
	S -	5,97.55	5,52.17
			(-)45.38

GRANT NO. 3 (Concl'd.)

Head	Total Grant/ Appropriation (₹ in Lakh)	Actual Expenditure	Savings(-)
5475 Capital Outlay on Other General Economic Services			
800 Other Expenditure			
0011 General			
2144 Economic Restructuring Agency			
O	4,00,00.00		
S	-	4,00,00.00	3,06,09.95
			(-)93,90.05
0031 Centrally Sponsored Schemes			
0553 Boarder Area Development Upgradation Grant			
O	1,28,00.00		
S	-	1,28,00.00	84,27.21
			(-)43,72.79
9. Entire provision in respect of following Head/ Schemes remained un-utilised throughout the year; reasons for which were not communicated.			

Head	Total Grant/ Appropriation (₹ in Lakh)
5475 Capital Outlay on Other General Economic Services	
800 Other Expenditure	
0011 General	
0555 Block Level Planning	5,00,00.00
2338 Special Area Development Programmes	50,00.00
2365 Special Task Force Project Jammu	25,00.00
0031 Centrally Sponsored Scheme	
2144 Economic Reconstruction Agency	1,30,00.00
2346 Minor Irrigation Statistics	99.74
2414 B R G F	81,43.00
10. Expenditure under the following Head/Schemes was incurred without budgetary provision; reasons for which were not communicated.	

Head	Actual Expenditure (₹ in Lakh)
5475 Capital Outlay on Other General Economic Services	
800 Other Expenditure	
0011 General	
0553 Border Area Development Upgradation Grant	51,41.95
0563 Constituency Development Scheme	33.10

GRANT NO. 4 – INFORMATION DEPARTMENT**MAJOR HEADS****2220 Information and Publicity****4220 Capital Outlay on Information and Publicity**

		Total Grant/ Appropriation	Actual Expenditure (₹ in thousand)	Excess (+) Saving (-)
Revenue :				
Voted-				
Original	53,54,70			
		53,54,70	44,94,33	(-)8,60,37
Supplementary	-			
Amount surrendered during the year				...
Capital:				
Voted-				
Original	2,60,67			
		2,60,67	6,04,91	(+)3,44,24
Supplementary	-			
Amount surrendered during the year				...
Notes and Comments:				

Revenue Section

1. Original provision of ₹ 53,54.70 lakh proved excessive in view of final saving of ₹ 8,60.37 lakh. No portion of final saving was anticipated and surrendered.
2. Saving occurred mainly under following Head/Schemes; reasons for which were not communicated.

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2220 Information and Publicity				
60 Others				
001 Direction and Administration				
0099 General				
0835 Direction Office				
	O	11,48.18		
	S	-		
		11,48.18	5,19.43	(-)6,28.75

GRANT NO. 4 (Contd.)

Head		Total Grant/ Appropriation	Actual Expenditure	Saving (-)
		(₹ in Lakh)		
2220	Information and Publicity			
60	<i>Others</i>			
102	Information Centers			
0099	General			
0816	District Information Centers			
	O	7,20.28		
	S	-		
		7,20.28	5,40.06	(-)1,80.22
0817	Bureau of Information New Delhi			
	O	76.17		
	S	-		
		76.17	42.19	(-)33.98
0819	Tehsil Information Centers			
	O	3,13.74		
	S	-		
		3,13.74	1,97.33	(-)1,16.41
0820	Youth Information Centers			
	O	32.86		
	S	-		
		32.86	21.21	(-)11.65
0821	Bureau of Information Jallandar			
	O	31.00		
	S	-		
		31.00	10.22	(-)20.78
106	Field Publicity			
0099	General			
0825	Written & Plan Publicity			
	O	2,93.15		
	S	-		
		2,93.15	2,32.60	(-)60.55
0826	Exhibition and Culture Units			
	O	2,00.14		
	S	-		
		2,00.14	1,66.67	(-)33.47
0834	Urdu/Hindi Publicity Units			
	O	65.00		
	S	-		
		65.00	22.58	(-)42.42
800	Other Expenditure			
0099	General			
0830	Photo and Film Unit			
	O	74.65		
	S	-		
		74.65	34.35	(-)40.30
0833	Film Production Unit			
	O	55.18		
	S	-		
		55.18	39.44	(-)15.74

GRANT NO. 4 (Contd.)

3. Significant excess occurred mainly under the following Head/ Schemes; reasons for which were not communicated

Head			Total Grant/ Appropriation	Actual Expenditure	Excess (+)
			(₹ in Lakh)		
2220	Information and Publicity				
60	Others				
001	Direction and Administration				
0099	General				
0815	Joint Director Kashmir				
		O	99.98		
		S	-		
			99.98	1,51.12	(+)51.14
101	Advertisement and Visual Publicity				
0099	General				
0118	Advertisement and Visual Publicity				
		O	20,50.56		
		S	-		
			20,50.56	23,24.40	(+)2,73.84
102	Information Centres				
0099	General				
0822	Bureau of Information Bombay				
		O	16.34		
		S	-		
			16.34	24.13	(+)7.79
0824	Information Centres for Ladies				
		O	30.18		
		S	-		
			30.18	33.27	(+)3.09
106	Field Publicity				
0099	General				
0838	Strengthening of Distribution Schemes				
		O	14.53		
		S	-		
			14.53	16.30	(+)1.77

GRANT NO. 4 (Concl'd.)**Capital Section**

4. Original provision of ₹ 2,60.67 lakh proved meager in view of final excess of ₹ 3,44.24 lakh; which requires regularisation

5. Excess occurred mainly under following Head/Scheme; reasons for which were not communicated.

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess (+)
4220	Capital Outlay on Information and Publicity			
60	<i>Others</i>			
800	Other Expenditure			
0011	General			
1238	Capital Outlay on Information			
	O	2,60.67		
	S	-	2,60.67	6,04.91
				(+)3,44.24

GRANT NO. 5 – LADAKH AFFAIRS DEPARTMENT

MAJOR HEADS

2575 Other Special Area Programmes

4575 Capital Outlay on Other Special Area Programmes

		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
(₹ in thousand)				
Revenue :				
Voted-				
Original	5,45,20,14	5,58,80,06	5,54,30,68	(-)4,49,38
Supplementary	13,59,92			
Amount surrendered during the year				...
Capital:				
Voted-				
Original	91,91,00	2,09,93,26	2,09,63,99	(-)29,27
Supplementary	1,18,02,26			
Amount surrendered during the year				...
Notes and Comments:				

Revenue Section

- Supplementary Provision of ₹ 13,59.92 lakh proved excessive in view of final saving of ₹ 4,49.38 lakh. No portion of final saving of ₹ 4,49.38 lakh was anticipated and surrendered.
- Significant saving under the Schemes which do not fall under the ambit of Council has occurred in the Grant under the following Head/ Schemes; reasons for which were not communicated.

Head		Total Grant/ Appropriation	Actual Expenditure	Saving (-)
(₹ in Lakh)				
2575 Other Special Area Programmes				
02 Back ward Areas				
255 Police				
0099 General				
0877 Leh Police				
	O	15,80.77		
	S	3,43.00	19,23.77	15,76.49
				(-)3,47.28

GRANT NO. 5 (Contd.)

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2575	Other Special Area Programmes				
02	Back ward Areas				
334	Power Projects				
0099	General				
0880	Diesel Power Generation				
	O	10,26.37			
	S	-	10,26.37	6,04.32	(-)4,22.05

3. Excess occurred under the Schemes which do not fall under the ambit of Council has occurred in the Grant under the following Head/ Scheme; reasons for which were not communicated.

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess (+)
2575	Other Special Area Programmes				
02	Back ward Areas				
334	Power Projects				
0099	General				
1193	Kargil Diesel Scheme				
	O	5,41.85			
	S	-	5,41.85	10,14.98	(+)4,73.13

4. Against the estimated recoveries of ₹ 85.00 lakh, NIL amount was recovered.

5. Although no provision was specifically earmarked for transfer to the Ladakh/ Kargil Autonomous Hill Development Council Fund, yet an amount of ₹ 5,22,34.89 lakh was transferred to the Fund Account out of the Major Head 2575- Other Special Area Programmes. Reasons for not placing the provision for transfer to the Fund A/c have not been intimated.

Capital Section

6. Supplementary Provision of ₹ 1,18,02.26 lakh proved excessive in view of final saving of ₹ 29.27 lakh. No portion of final saving of ₹ 29.27 lakh was anticipated or surrendered.

7. Although no provision was specifically earmarked to the Fund Account yet an amount of ₹ 2,09,11.14 lakh was transferred to the Council Fund; reasons for not placing the provision for transfer to the Council Fund have not been intimated.

8. Against the estimated recoveries of ₹ 81.00 lakh, only ₹ 44.03 lakh was recovered.

GRANT NO. 5 (Conclld.)

9. **Suspense Transaction:-** Nil expenditure out of the provision of ₹ 65.00 lakh under Revenue Account in the Grant has appeared under “Suspense” which is not a final head of account. It accommodates inter-alia transactions pending their adjustment to the final heads of account. The balance under “Suspense” Sub-Heads are carried forward from year to year. The nature of transactions under the four Sub-Heads (a) Purchases (b) Stock (c) Miscellaneous Works Advances and (d) Workshop Suspense are explained below:-

- (a) **Purchases:** - When materials are received for a specific work or holding in stock without being paid for or adjusted during the month, their value is credited to the Sub Head “Purchases” per contra debit to the particular work Head of Account or Stock Sub Head as the case may be. When payment is made or the value is adjusted by transfer of stores etc. This Head is debited with the amount, thereby clearing the previous credit. This Head will, therefore, always show a negative or credit balance representing the value of stores received but not paid for or adjusted.
- (c) **Miscellaneous Works Advances:-** Under this Sub-Head debits for the value of stores sold on credit, expenditure incurred on deposit work in excess of deposits received, loss of cash or stores still to be written off, and sums recoverable from Government servants etc are booked. The debit balance under the Head thus represents amount recoverable or debit adjustable to final Head.
- (d) **Workshop Suspense:** - The charges for jobs executed or other operations in Workshop of the Public Works Department are booked under this Sub-Head pending recovery or adjustment of the charges.

An analysis of the transactions under “Suspense” in the Grant during 2015-2016 together with the Opening and Closing balances is given below: -

Particulars/Major Head of Account	Opening Balance as on 1 st April 2015	Debit	Credit	Closing Balance as on 31 st March 2016
		(₹ in Lakh)		
2575 Other Special Area Programmes-				
Purchases	(-)36.91	-	-	(-)36.91
Stock	(+)11,05.27	-	-	(+)11,05.27
Miscellaneous Advance	(+)4,79.81	-	-	(+)4,79.81
Work Shop Suspense	(+)37.98	-	-	(+)37.98
Total	(+)15,86.15	-	-	(+)15,86.15

GRANT NO. 6 – POWER DEVELOPMENT DEPARTMENT

MAJOR HEADS

2801 Power

4801 Capital Outlay on Power Projects

		Total Grant/ Appropriation	Actual Expenditure (₹ in thousand)	Excess (+) Saving (-)
Revenue :				
Voted- Original	45,99,40,35	56,19,52,98	68,56,45,32	(+)12,36,92,34
Supplementary	10,20,12,63			
Amount surrendered during the year				...
Capital:				
Voted- Original	3,85,71,25	10,06,21,25	2,98,61,21	(-)7,07,60,04
Supplementary	6,20,50,00			
Amount surrendered during the year				...
Notes and Comments:				

Revenue Section

- Supplementary Grant of ₹ 10,20,12.63 lakh proved meager in view of final excess of ₹ 12,36,92.34 lakh which requires regularization. Excess has occurred during the last two years also.
- Significant excess occurred under the following Head / Schemes; reasons for which were not communicated

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess (+)
2801 Power				
01 <i>Hydel Generation</i>				
101 Purchase of Power				
0099 General				
0933 Chief Engineer Commercial and Survey Wing Jammu				
	O	37,85,50.00		
	S	9,99,24.17	47,84,74.17	61,27,16.10 (+)13,42,41.93

GRANT NO. 6 (Contd.)

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess (+)
2801	Power				
05	<i>Transmission and Distribution</i>				
001	Direction and Administration				
0099	General				
1687	Chief Engineer Systems and Operation Jammu				
		O	23,34.17		
		S	-	23,34.17	(+)62.43
052	Machinery and Equipment				
0099	General				
1687	Chief Engineer Systems and Operation Jammu				
		O	10.00		
		S	-	10.00	(+)50.58
602	Transmission Line Sopore				
0099	General				
1685	Chief Engineer Systems and Operation Kashmir				
		O	7,74.59		
		S	-	7,74.59	(+)17.82
603	Transmission Line Bemina Srinagar				
0099	General				
1685	Chief Engineer Systems and Operation Kashmir				
		O	6,79.99		
		S	-	6,79.99	(+)18,11.46
604	Transmission Line Janipur				
0099	General				
1687	Chief Engineer Systems and Operation Jammu				
		O	7,73.18		
		S	-	7,73.18	(+)31.32
606	Transmission Line Udhampur				
0099	General				
1687	Chief Engineer Systems and Operation Jammu				
		O	9,78.45		
		S	-	9,78.45	(+)73.35
607	Transmission Line Pampore				
0099	General				
1685	Chief Engineer Systems and Operation Kashmir				
		O	12,13.50		
		S	-	12,13.50	(+)25.84

GRANT NO. 6 (Contd.)

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess (+)
2801	Power			
05	<i>Transmission and Distribution</i>			
610	Load Despatch M T Srinagar			
0099	General			
0933	Chief Engineer Commercial and Survey Wing Jammu			
	O	3,43.01		
	S	-		
		3,43.01	7,99.56	(+)4,56.55
06	<i>Rural Electrification</i>			
612	Rural Electrification Kathua			
0099	General			
0911	Chief Engineer Maintenance and Rural Electrification Jammu			
	O	29,99.74		
	S	-		
		29,99.74	30,54.12	(+)54.38
614	Rural Electrification Rajouri			
0099	General			
0911	Chief Engineer Maintenance and Rural Electrification Jammu			
	O	24,14.33		
	S	-		
		24,14.33	24,46.44	(+)32.11
617	Rural Electrification Doda			
0099	General			
0911	Chief Engineer Maintenance and Rural Electrification Jammu			
	O	10,20.46		
	S	-		
		10,20.46	11,50.14	(+)1,29.68
620	Rural Electrification Awantipur			
0099	General			
0978	Chief Engineer Maintenance and Rural Electrification Kashmir			
	O	10,14.58		
	S	-		
		10,14.58	10,34.71	(+)20.13
628	Rural Electrification Bijbehara			
0099	General			
0978	Chief Engineer Maintenance and Rural Electrification Kashmir			
	O	27,40.48		
	S	-		
		27,40.48	73,80.81	(+)46,40.33
80	<i>General</i>			
001	Direction and Administration			
0099	General			
1679	Accounts Officer Migrant Wing PDD Jammu			
	O	4,11.24		
	S	-		
		4,11.24	4,57.16	(+)45.92

GRANT NO. 6 (Contd.)

3. Saving occurred mainly under the following Head/ Schemes; reasons for which were not communicated.

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2801	Power			
05	<i>Transmission and Distribution</i>			
001	Direction & Administration			
0099	General			
1685	Chief Engineer Systems and Operation Kashmir			
	O	19,83.49		
	S	-	19,83.49	2,89.55
				(-)16,93.94
0933	Chief Engineer Commercial and Survey Wing Jammu			
	O	11,51.34		
	S	-	11,51.37	5,32.63
				(-)6,18.71
605	Transmission Line Gladni			
0099	General			
1687	Chief Engineer Systems and Operation Jammu			
	O	7,46.99		
	S	-	7,46.99	6,80.20
				(-)66.79
609	Load Despatch M T Jammu			
0099	General			
0933	Chief Engineer Commercial and Survey Wing Jammu			
	O	3,61.15		
	S	-	3,61.15	2,37.22
				(-)1,23.93
06	<i>Rural Electrification</i>			
001	Direction & Administration			
0099	General			
1678	Chief Engineer Procurement and Material Management Jammu			
	O	72,78.30		
	S	-	72,78.30	19,14.28
				(-)53,64.02
0978	Chief Engineer Maintenance and Rural Electrification Kashmir			
	O	13,58.78		
	S	-	13,58.78	13,40.77
				(-)18.01
0911	Chief Engineer Maintenance and Rural Electrification Jammu			
	O	7,20.50		
	S	-	7,20.50	6,78.80
				(-)41.70
611	Rural Electrification Jammu			
0099	General			
0911	Chief Engineer Maintenance and Rural Electrification Jammu			
	O	98,11.29		
	S	13,97.50	1,12,08.79	1,03,90.04
				(-)8,18.75

GRANT NO. 6 (Contd.)

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2801	Power			
06	<i>Rural Electrification</i>			
613	Rural Electrification Poonch			
0099	General			
0911	Chief Engineer Maintenance and Rural Electrification Jammu			
	O	11,60.24		
	S	-	11,60.24	11,07.05 (-)53.19
615	Rural Electrification Udhampur			
0099	General			
0911	Chief Engineer Maintenance and Rural Electrification Jammu			
	O	32,97.45		
	S	6,90.96	39,88.41	36,69.86 (-)3,18.55
616	Rural Electrification Batote			
0099	General			
0911	Chief Engineer Maintenance and Rural Electrification Jammu			
	O	8,43.96		
	S	-	8,43.96	7,75.17 (-)68.79
618	Rural Electrification Srinagar			
0099	General			
0978	Chief Engineer Maintenance and Rural Electrification Kashmir			
	O	1,14,28.52		
	S	-	1,14,28.52	98,44.83 (-)15,83.69
619	Rural Electrification Anantnag			
0099	General			
0978	Chief Engineer Maintenance and Rural Electrification Kashmir			
	O	16,29.96		
	S	-	16,29.96	2,25.46 (-)14,04.50
621	Rural Electrification Pulwama			
0099	General			
0978	Chief Engineer Maintenance and Rural Electrification Kashmir			
	O	21,59.01		
	S	-	21,59.01	16,64.73 (-)4,94.28
622	Rural Electrification Baramulla			
0099	General			
0978	Chief Engineer Maintenance and Rural Electrification Kashmir			
	O	16,28.43		
	S	-	16,28.43	14,80.60 (-)1,47.83

GRANT NO. 6 (Contd.)

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2801	Power			
06	<i>Rural Electrification</i>			
623	Rural Electrification Budgam			
0099	General			
0978	Chief Engineer Maintenance and Rural Electrification Kashmir			
	O	21,43.81		
	S	-	21,43.81	17,59.28
				(-)3,84.53
624	Rural Electrification Handwara			
0099	General			
0978	Chief Engineer Maintenance and Rural Electrification Kashmir			
	O	21,36.75		
	S	-	21,36.75	12,89.20
				(-)8,47.55
625	Rural Electrification Kulgam			
0099	General			
0978	Chief Engineer Maintenance and Rural Electrification Kashmir			
	O	14,37.92		
	S	-	14,37.92	11,86.55
				(-)2,51.37
626	Rural Electrification Sumbal			
0099	General			
0978	Chief Engineer Maintenance and Rural Electrification Kashmir			
	O	10,42.20		
	S	-	10,42.20	9,51.26
				(-)90.94
627	Rural Electrification Sopore			
0099	General			
0978	Chief Engineer Maintenance and Rural Electrification Kashmir			
	O	35,58.56		
	S	-	35,58.56	25,05.63
				(-)10,52.93
629	Rural Electrification Ganderbal			
0099	General			
0978	Chief Engineer Maintenance and Rural Electrification Kashmir			
	O	20,46.06		
	S	-	20,46.06	14,49.56
				(-)5,96.50
630	Rural Electrification Vijaypur			
0099	General			
0911	Chief Engineer Maintenance and Rural Electrification Jammu			
	O	13,95.51		
	S	-	13,95.51	13,00.31
				(-)95.20

GRANT NO. 6 (Contd.)

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2801	Power			
06	<i>Rural Electrification</i>			
633	Rural Electrification Kishtwar			
0099	General			
0911	Chief Engineer Maintenance and Rural Electrification Jammu			
	O	10,44.22		
	S	-	10,44.22	9,71.23 (-)72.99
80	<i>General</i>			
001	Direction and Administration			
0099	General			
1673	Accounts Officer /Development Commissioner Power			
	O	4,25.90		
	S	-	4,25.90	4,12.17 (-)13.73
1686	F A Power Projects Oragnisation			
	O	2,27.04		
	S	-	2,27.04	1,08.58 (-)1,18.46
004	Research and Development			
0099	General			
2169	Chief Engineer Planning and Design			
	O	7,00.00		
	S	-	7,00.00	5,15.27 (-)1,84.73
005	Investigation			
0099	General			
2170	Director, Trainings, Testing, Inspections and Commissioning			
	O	4,35.65		
	S	-	4,35.65	2,48.87 (-)1,86.78
800	Other Expenditure			
0099	General			
2111	State Electricity Regulatory Commission (SERC)			
	O	2,37.10		
	S	-	2,37.10	1,92.66 (-)44.44
4	Entire provision under the following Head /Schemes remained unutilized throughout the year; reasons for which have not been intimated.			
Head				Total Grant/ Appropriation (₹ in Lakh)
2801	Power			
05	<i>Transmission and Distribution</i>			
001	Direction and Administration			
0099	General			
0478	Transmission and Distribution			11,50.00

GRANT NO. 6 (Contd.)

Head	Total Grant/ Appropriation (₹ in Lakh)
2801 Power	
05 <i>Transmission & Distribution</i>	
052 Machinery & Equipment	
0099 General	
1685 Chief Engineer Systems and Operation Kashmir	27.00
06 <i>Rural Electrification</i>	
052 Machinery and Equipment	
0099 General	
0978 Chief Engineer Maintenance and Rural Electrification Kashmir	55.00
80 <i>General</i>	
052 Machinery and Equipment	
0099 General	
2169 Chief Engineer Planning & Design Jammu	8.00
5 Against the estimated recovery of ₹ 60,00.00 lakh, only ₹ 21,11.74 lakh were recovered; reasons for less recovery of ₹ 38,88.26 lakh were not communicated.	

Capital Section

- 6 In the Capital Section, Supplementary Grant of ₹ 6,20,50.00 lakh proved injudicious as the expenditure did not come even upto the level of original provision of ₹ 3,85,71.25 lakh, resulting in saving of ₹ 7,07,60.04 lakh. No portion of the final saving was either anticipated or surrendered.
- 7 Persistent Saving in the Grant occurred during the last four years also.

Year	Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2011-2012	8,16,51.00	5,34,18.32	(-)2,82,32.68
2012-2013	6,47,85.36	4,77,25.88	(-)1,70,59.48
2013-2014	8,65,95.00	3,80,93.47	(-)4,85,01.53
2014-2015	3,92,71.25	1,42,46.69	(-)2,50,24.56

8. Lumpsum Plan Provision of ₹ 3,85,71.25 lakh (Original) and ₹ 6,20,50.00 lakh (Supplementary) under Major Head 4801-Capital Outlay on Power Projects without giving schematic break-up has deprived Audit in making comparison of excess/ saving Sub-Head wise. However, the breakup of expenditure sector-wise is as below:

S.No	Sub Major Head	Budget (₹ in Lakh)	Expenditure
1.	01 <i>Hydel Generation</i>	6,33,00.00	5,13.45
2.	05 <i>Transmission and Distribution</i>	3,73,21.25	2,93,47.75

GRANT NO. 6 (Contd.)

9. Suspense Transactions: - The expenditure in the Grant, both Revenue and Capital includes ₹3,66.25 lakh under the Head "Suspense" which is not a final Head of Account. The nature of transactions under the Head Suspense and the accounting procedure followed has been explained in Note- 9 below Grant No.5-Ladakh Affairs Department. An analysis of the transactions under Head Suspense in the Grant during the year 2014-2015 and 2015-2016 together with the Opening and Closing balance is given below:-

Particulars / Major head of account		Opening Balance as on 1 st April, 2015	Debits	Credits	Closing Balance as on 31 st March, 2016
(₹ in Lakh)					
2801	Power-				
	Purchase	(-) 35 .44	-	-	(-)35.44
	Miscellaneous	4,77.81	-	-	4,77.81
	Stock	(-)30,51.95	3,66.25	21,11.74	(-)47,97.44
	Workshop	29.38	-	-	29.38
	Total – 2801	(-)25,80.20	3,66.25	21,11.74	(-)43,25.69
4801	Capital Outlay on Power Projects-				
	Purchases	(-)1,13.14	-	-	(-)1,13.14
	Stock	4,78.25	-	-	4,78.25
	Miscellaneous	98.52	-	-	98.52
	Workshop	28.85	-	-	28.85
	Total – 4801	4,92.48	-	-	4,92.48

10. Review of Establishment and Tools and Plant Charges of Power Development Department: - The percentage which the expenditure on Establishment and Tools and Plants bore to the Works Outlay in the Power Development Department during 2013-14 to 2015-16 is indicated below. (The percentage fixed by the Government in 1955 for supervision charges recoverable for works done for other departments, outside bodies etc. range between 7.5 to 15 for Establishment charges and between 0.5 and 1 for Tools and Plant charges depending on the cost of works).

Year and Head of Account	Works Outlay	Establishment Charges	Percentage of Establishment Charges to Works Outlay	Tools and Plant Charges	Percentage of Tools and Plant Charges to Works Outlay
(₹ in Lakh)					
2801- Power-					
2013-2014	39,16.83	42,46,91.60	1,08,42.74	1,59.84	4.08
2014-2015	42,75.21	49,35,91.82	1,15,45.44	1,22.81	2.87
2015-2016	49,12.70	65,94,76.93	1,34,23.92	1,41.65	2.88

GRANT NO. 6 (Concl'd.)

Year and Head of Account	Works Outlay	Establishment Charges	Percentage of Establishment Charges to Works Outlay	Tools and Plant Charges	Percentage of Tools and Plant Charges to Works Outlay
(₹ in Lakh)					
4801- Capital Outlay on Power Projects-					
2013-2014	3,80,93.47	-	-	-	-
2014-2015	1,42,46.69	-	-	-	-
2015-2016	2,96,26.00	-	-	2,28.97	0.77

11. **Depreciation Reserve Fund:** - No provision was made for transfer to the Reserve Fund to meet the cost of renewals and replacement of Plant and Machinery. No amount was transferred to the Depreciation Reserve Funds during the year 2015-16. Clarification regarding provision of depreciation in respect of Power Projects transferred to Power Development Corporation sought from the State Government to whom matter has been referred to is awaited. No expenditure was incurred out of the fund during the year on renewals and replacements of Plant and Machinery. The balance at the credit of the Fund as on 31st March 2016 thus remained same as on 31st March 2015. Though the Depreciation Reserve Fund Rules framed by the Government in 1974 are applicable from April 1969, yet the Depreciation has not been calculated under the said Rules as the cost of various assets is yet to be determined by the Government. The latest position of the Fund is given in the Statement No. 18 of Finance Account 2015-2016.

GRANT NO. 7 – EDUCATION DEPARTMENT**MAJOR HEADS****2055 Police****2202 General Education****2204 Sports and Youth Services****4202 Capital Outlay on Education, Sports, Art and Culture**

	Total Grant/ Appropriation	Actual Expenditure (₹ in thousand)	Excess (+) Saving (-)
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Revenue

Voted-

Original	45,91,07,97			
		57,56,28,19	54,35,89,30	(-)3,20,38,89
Supplementary	11,65,20,22			
Amount surrendered during the year				...

Capital

Voted-

Original	2,43,22,77			
Supplementary	5,65,04	2,48,87,81	3,12,12,78	(+)63,24,97
Amount surrendered during the year				...

Notes and Comments:

Revenue Section

- Supplementary Provision of ₹ 11,65,20.22 lakh proved excessive in view of final saving of ₹ 3,20,38.89 lakh which was not anticipated and surrendered.
- In respect of following Schemes, where the provision was distinctly/separately placed in the Demand for Grant, significant savings has occurred under the following Heads/Schemes; reasons thereof were not communicated.

Head	Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2055 Police			
117 Internal Security			
0099 General			
0957 Internal Security			
O 69,39.52			
S 11,89.26	81,28.78	80,85.18	(-)43.60

GRANT NO. 7 (Contd.)

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2202	General Education				
01	<i>Elementary Education</i>				
101	Government Primary Schools				
0099	General				
0254	Director School Education Jammu (Primary School Boys)				
		O	6,34,08.56		
		S	1,87,31.23	8,21,39.79	7,40,22.68
					(-)81,17.11
0031	Centrally Sponsored Scheme				
2320	Sarva Shiksha Abhiyan Kashmir				
		O	9,00,00.00		
		S	4,76,43.89	13,76,43.89	8,15,84.64
					(-)5,60,59.25
2322	Rashtriya Madhmik Shiksha Abhiyan Kashmir				
		O	2,00,00.00		
		S	-	2,00,00.00	1,67,86.20
					(-)32,13.80
800	Other Expenditure				
0031	Centrally Sponsored Scheme				
1030	Mid Day Meals				
		O	1,03,96.00		
		S	-	1,03,96.00	1,91.29
					(-)1,02,04.71
02	<i>Secondary Education</i>				
001	Direction and Administration				
0099	General				
0214	Director Education Kashmir				
		O	8,21,49.07		
		S	1,30,33.82	9,51,82.89	9,02,05.46
					(-)49,77.43
0274	Director Education Jammu				
		O	8,65,47.27		
		S	1,61,66.69	10,27,13.96	10,02,91.01
					(-)24,22.95
107	Scholarships				
0099	General				
0243	Sainik School Manasbal				
		O	3,30.00		
		S	30.00	3,60.00	3,31.25
					(-)28.75
0932	Children of Army Personal killed in war				
		O	5.94		
		S	-	5.94	0.48
					(-)5.46

GRANT NO. 7 (Contd.)

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2202 Education					
02	Secondary Education				
110	Assistance to Non-Government Schools				
0099	General				
0243	Sainik School Manasbal for maintenance of Building				
		O	25.00		
		S	-	25.00	(-)6.25
80	General				
003	Training				
0099	General				
0271	State Institute of Education Kashmir				
		O	3,17.05		
		S	31.63	3,48.68	(-)7.87
0277	State Institute of Education Jammu				
		O	2,75.75		
		S	48.03	3,23.78	(-)15.89
2204 Sports and Youth Services					
101	Physical Education				
0099	General				
0949	Grant-in-Aid Sports Council				
		O	22,92.00		
		S	-	22,92.00	(-)3,39.84
102	Youth Welfare Programmes for Students				
0099	General				
0954	National Cadet Corps				
		O	10,08.63		
		S	-	10,08.63	(-)2,12.54
103	Youth Welfare Programmes for Non- Students				
0099	General				
1416	Physical Education				
		O	91,02.00		
		S	-	91,02.00	(-)90,69.42

GRANT NO. 7 (Contd.)

3. In respect of following Schemes, where the provision was distinctly/separately placed in the Demand for Grant, significant excess has occurred under the following Heads/Schemes; reasons thereof were not communicated.

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess (+)
2202	Education				
01	<i>Elementary Education</i>				
101	Government Primary Schools				
0099	General				
0449	Sarva Shiksha Abhiyan				
		O	7,79.00		
		S	-	7,79.00	(+)6,64,28.53
104	Inspection				
0099	General				
0214	Director Education Kashmir				
		O	7,25,13.6		
		S	1,01,21.3	8,26,34.90	(+)5,28.90
02	<i>Secondary Education</i>				
110	Assistance to Non-Government Schools				
0099	General				
0241	Grant to Sainik School Nagrota for Maintenance of Building				
		O	75.00		
		S	-	75.00	(+)2.40
2204	Sports and Youth Services				
001	Direction and Administration				
0099	General				
0244	Direction and Administration				
		O	92,52.95		
		S	30,22.80	1,22,75.75	(+)58,44.65

4. Entire provision has remained un-utilized throughout the year under the following Head/Schemes; reasons thereof were not communicated.

Head			Total Grant/ Appropriation (₹ in Lakh)
2202	Education		
01	<i>Elementary Education</i>		
204	Adult Education		
0031	Centrally Sponsored Schemes		
1428	Adult Education		27,45.00
02	<i>Secondary Education</i>		
001	Direction and Administration		
0099	General		
0244	Direction and Administration		1,90.59
101	Inspection		
0099	General		
2418	Rashtriya Madhmik Shiksha Abhiyan		70,58.00

GRANT NO. 7 (Contd.)

5. Expenditure was incurred without budgetary provision under the following Heads/Schemes; reasons for which were not communicated.

Head	Actual Expenditure (₹ in Lakh)
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2202 General Education

01 *Elementary Education*

107 Teachers Training

0031 Centrally Sponsored Schemes

0218 Elementary Teachers Training Programme Jammu	5,97.37
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80 *General*

004 Research

0099 General

0278 Research and Publication Kashmir	1.81
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2204 Sports and youth Services

800 Other expenditure

0031 Centrally Sponsored Schemes

2347 Physical Education	62.13
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CAPITAL SECTION

6. Original provision of ₹ 2,43,22.77 lakh and Supplementary Grant of ₹ 5,65.04 lakh proved inadequate in view of final excess of ₹ 63,24.97 lakh; which requires regularisation.
7. Placement of Lumpsum Provision of ₹ 95.25 lakh in respect of Minor Head 201- Elementary Education under Sub-Head 0244-Direction & Administration, ₹ 10,76.25 lakh under Sub- Head 1427-Physical Education & ₹ 21,34.27 lakh (Original ₹ 20,56.27 & Supplementary ₹ 78.00) in respect of Minor Head 202-Secondary Education under Sub-Head 0149-Secondary Education subordinate to Major Head 4202-Capital Outlay on Education, Sports, Art & Culture without giving scheme-wise break-up has deprived Audit to make any comparison of excess/ saving Sub-Head wise; reasons for placing Lumpsum provision have not been communicated

GRANT NO. 7 (Contd.)

8. In respect of following Schemes, where the provision was distinctly/separately placed in the Demand for Grant, significant excess has occurred under the following Head/Scheme; reasons thereof were not communicated.

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess (+)
4202	Capital Outlay on Education, Sports, Art and Culture				
01	<i>General Education</i>				
800	Other Expenditure				
0031	Centrally Sponsored Scheme				
1030	Mid Day Meals				
	O	19,78.00			
	S	-	19,78.00	95,79.75	(+)76,01.75

9. Significant saving occurred mainly under the following Head/Schemes; reasons for which were not communicated.

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
4202	Capital Outlay on Education, Sports, Art and Culture				
01	<i>General Education</i>				
201	Elementary Education				
0011	General				
1427	Physical Education				
	O	10,76.25			
	S	-	10,76.25	1,95.56	(-)8,80.69
0031	Centrally Sponsored Schemes				
2320	Sarva Shiksha Abhiyan Kashmir				
	O	1,00,00.00			
	S	-	1,00,00.00	66.81	(-)99,33.19
2322	Rashtriya Madhmik Shiksha Abhiyan Kashmir.				
	O	50,00.00			
	S	-	50,00.00	39,13.84	(-)10,86.16
01	<i>General Education</i>				
202	Secondary Education				
0011	General				
1030	Mid Day Meals				
	O	6,37.00			
	S	-	6,37.00	3,94.80	(-)2,42.20

GRANT NO. 7 (Conclld.)

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
4202	Capital Outlay on Education, Sports, Art and Culture			
03	<i>Sports and Youth Services</i>			
800	Other Expenditure			
0031	Centrally Sponsored Schemes			
2347	PYKKA (Director Youth Services)			
	O	1,25.00		
	S	-	5.37	(-)1,19.63
10.	Entire provision has remained un-utilized throughout the year under the following Head/Schemes; reasons thereof were not communicated.			
Head			Total Grant/ Appropriation (₹ in Lakh)	
4202	Capital Outlay on Education, Sports, Art and Culture			
01	<i>General Education</i>			
204	Adult Education			
0031	Centrally Sponsored Scheme			
1428	Adult Education			12,55.00
800	Other Expenditure			
0011	General			
0987	Teacher Education 100% CSS			4,87.04
02	<i>Technical Education</i>			
800	Other Expenditure			
0031	Centrally Sponsored Scheme			
2400	Skill Development Mission			20,00.00
03	<i>Sports and Youth Services</i>			
800	Other Expenditure			
0011	General			
2347	PYKKA			1,00.00

GRANT NO. 8 – FINANCE DEPARTMENT

MAJOR HEADS

2030	Stamps and Registration
2035	Collection of Other Taxes on Property and Capital Transactions
2039	State Excise
2040	Taxes on Sales, Trade etc.
2045	Other Taxes and Duties on Commodities and Services
2047	Other Fiscal Services
2048	Appropriation for Reduction Or Avoidance of Debt
2049	Interest Payments
2054	Treasury and Accounts Administration
2071	Pension and Other Retirement Benefits
2075	Miscellaneous General Services
2235	Social Security and Welfare
4059	Capital Outlay on Public Works
4851	Capital Outlay on Village and Small Industries
5465	Investments in General Financial and Trading Institutions
6003	Internal Debt of the State Government
6004	Loans and Advances from the Central Government
6235	Loans for Social Security and Welfare

		Total Grant/ Appropriation	Actual Expenditure (₹ in thousand)	Excess (+) Saving (-)
Revenue :				
Voted-				
Original	61,70,78,80	61,70,78,80	40,58,42,88	(-)21,12,35,92
Supplementary	-			
Amount surrendered during the year				...
<i>Charged</i>				
Original	37,96,12,00	37,96,12,00	37,19,33,86	(-)76,78,14
Supplementary	-			
Amount surrendered during the year				...
Capital:				
Voted-				
Original	36,48,77	36,48,77	31,33,52	(-)5,15,25
Supplementary	-			
Amount surrendered during the year				...

GRANT NO. 8 (Contd.)

		Total Grant/ Appropriation	Actual Expenditure (₹ in thousand)	Excess (+) Saving (-)
<i>Charged-</i>				
Original	85,89,26,00	85,89,26,00	1,08,15,08,14	(+)22,25,82,14
Supplementary	-			
Amount surrendered during the year				...
Notes and Comments:				

Revenue Section

1. In the Voted Section Original Provision of ₹ 61,70,78.80 lakh proved excessive in view of the final Saving of ₹ 21,12,35.92 lakh. No portion of the final saving of ₹ 21,12,35.92 lakh was anticipated and surrendered.
2. Persistent saving occurred during the last four years as per the details given below:-

Year	Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving(-)
2011-2012	48,47,66.54	34,75,96.18	(-)13,71,70.36
2012-2013	39,46,87.87	37,15,33.87	(-)2,31,54.00
2013-2014	45,56,99.86	38,12,69.28	(-)7,44,30.58
2014-2015	49,59,16.40	39,18,63.95	(-)10,40,52.45

3. Significant saving in the Grant occurred under the following Heads/ Schemes; reasons for which were not communicated.

Head	Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
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**2035 Collection of Other Taxes on Property and
Capital Transactions**

101 Taxes on Immovable Property

0099 General

0244 Direction and Administration.

O 1,17.32

S -

1,17.32

74.13

(-)43.19

2039 State Excise

001 Direction and Administration

0099 General

0334 Commissioner's Office

O 33,91.80

S -

33,91.80

26,48.66

(-)7,43.14

GRANT NO. 8 (Contd.)

Head		Total Grant/ Appropriation (₹ in Lakh)	Actual Expenditure	Saving (-)
2040 Taxes on Sales, Trade etc				
001 Direction and Administration				
0099 General				
0334 Commissioner's Office				
	O	76,81.55		
	S	-		
		76,81.55	44,34.02	(-)32,47.53
800 Other Expenditure				
0099 General				
1429 Sales Tax Tribunal				
	O	1,15.04		
	S	-		
		1,15.04	73.44	(-)41.60
2045 Other Taxes and Duties on Commodities and Services				
104 Collection Charges, Taxes on Goods				
0099 General				
0968 Collection Charges-Taxes on Goods and Passengers				
	O	3,42.80		
	S	-		
		3,42.80	1,44.03	(-)1,98.77
2047 Other Fiscal Services				
103 Promotion of Small Savings				
0099 General				
0293 Director Finance				
	O	20,11.00		
	S	-		
		20,11.00	53.09	(-)19,57.91
2048 Appropriation for Reduction or Avoidance of Debt				
101 Sinking Fund				
0099 General				
0418 Finance Department				
	O	39,81.00		
	S	-		
		39,81.00	37,67.00	(-)2,14.00
2054 Treasury and Accounts Administration				
003 Trainings				
0099 General				
0328 Accountancy Training School Srinagar				
	O	2,27.36		
	S	-		
		2,27.36	2,21.76	(-)5.60
0329 Northern Zonal Accountancy Training School Jammu				
	O	3,43.07		
	S	-		
		3,43.07	2,93.53	(-)49.54

GRANT NO. 8 (Contd.)

Head			Total Grant/ Appropriation (₹ in Lakh)	Actual Expenditure	Saving (-)
2054	Treasury and Accounts Administration				
095	Directorate of Accounts and Treasuries				
0099	General				
0312	Directorate of Accounts & Treasuries				
	O	10,96.18			
	S	-	10,96.18	9,88.93	(-)1,07.25
097	Treasury Establishment				
0099	General				
0324	Muffasil Treasuries				
	O	27,23.61			
	S	-	27,22.81	26,92.28	(-)30.53
	R	(-)0.80			
098	Local Fund Audit				
0099	General				
0314	Local Fund Audit Organisation				
	O	3,95.97			
	S	-	3,95.97	2,82.11	(-)1,13.86
800	Other Expenditure				
0099	General				
0310	Divisional Fund Office Jammu/ Srinagar				
	O	3,14.90			
	S	-	3,14.90	2,62.89	(-)52.01
0312	Directorate of Fund Organisation				
	O	8,95.93			
	S	-	8,95.93	3,53.75	(-)5,42.18
1190	District Fund Offices				
	O	33,84.75			
	S	-	33,84.75	33,74.33	(-)10.42

GRANT NO. 8 (Contd.)

Head		Total Grant/ Appropriation (₹ in Lakh)	Actual Expenditure	Saving (-)
2235	Social Security and Welfare			
60	<i>Other Social Security and Welfare Programmes</i>			
102	Pensions Under Social Security Schemes			
0099	General			
0313	Deposit Linked Insurance Scheme			
	O	20.00		
	S	-		
		20.00	7.41	(-)12.59
105	Interest on General and Reserve Fund			
0099	General			
0323	State Contribution for Group Insurance			
	O	15,63.78		
	S	-		
		15,63.78	4,25.10	(-)11,38.68
107	Swatantra Sainik Saman Pension Scheme			
0099	General			
0965	Pension to Freedom Fighters and their Dependants etc.			
	O	3,00.00		
	S	-		
		3,00.00	1,32.97	(-)1,67.03

4. Saving was partly counterbalanced by the excess under the following Heads/Schemes; reasons for which were not communicated.

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess(+)
2054	Treasury and Accounts Administration			
095	Directorate of Accounts and Treasuries			
0099	General			
0316	Directorate of Audit & Inspection			
	O	5,85.63		
	S	-		
		5,85.63	6,27.70	(+)42.07
0326	Deputy Director			
	O	4,49.32		
	S	-		
		4,49.32	4,99.62	(+)50.30
097	Treasury Establishment			
0099	General			
0335	District Treasuries			
	O	22,50.98		
	S	-		
	R	(+)0.80		
		22,51.78	23,93.10	(+)1,41.32

GRANT NO. 8 (Contd.)

Head		Total Grant/ Appropriation (₹ in Lakh)	Actual Expenditure	Excess (+)
2071 Pension And Other Retirement Benefits				
01 Civil				
117 Government Contribution for Defined Contribution Pension Scheme				
0099 General				
2327 Government Contribution				
	O	1,53,67.12		
	S	-		
		1,53,67.12	2,03,64.74	(+)49,97.62
2075 Miscellaneous General Services				
103 State Lotteries				
0099 General				
0317 Pension in lieu of Resumed Jagirs				
	O	15.55		
	S	-		
		15.55	35.48	(+)19.93
2235 Social Security and Welfare				
02 Social Welfare				
001 Direction and Administration				
0099 General				
0244 Direction and Administration				
	O	8,46.72		
	S	-		
		8,46.72	9,88.63	(+)1,41.91
5	Expenditure under the following Head/Scheme was incurred without Budgetary provision; reasons for which were not communicated to Audit.			
Head			Actual Expenditure (₹ in Lakh)	
2039 State Excise				
001 Direction & Administration				
0099 General				
0307 District Executive Force				19.37

GRANT NO. 8 (Contd.)

6. In deviation from the list of Major and Minor Head of Accounts, the provision for Collection Charges –Entertainment Taxes was placed under Minor Head 104- Collection Charges –Taxes on Goods and passengers instead under relevant Minor Head 101- Collection Charges – Entertainment Taxes subordinate to Major Head 2045- Other Taxes and Duties on Commodities and Services resulting in wrong booking of expenditure of ₹ 1,15.59 lakh by the DDO's under 104- Collection Charges –Entertainment Taxes subordinate to Major Head 2045- Other Taxes and Duties on Commodities and Services.
7. An amount of ₹ 22,00,00.00 lakh & ₹ 1,00.00 lakh as provision for Dearness Allowance & Medical Reimbursement respectively was placed under the Sub-Head 0418-Finance Department subordinate to Major Head 2054-Treasury & Accounts Administration. Further, allocation amongst various Controlling Officers was not received in the Audit Department for apportioning the same to the relevant Heads/Grants and resulting in the overstated expenditure vis-à-vis Budgetary provisions to the extent of DA/Medical Reimbursement paid to the State Govt. Employees under various Grants. Also placement of Lumpsum Budgetary Grant of ₹ 34,65,57.88 lakh under Minor Head 101 & 115 against Sub-Head 2190-Secretary Finance subordinate to Major Head 2071-Pensionary and Other Retirement Benefits has deprived the Audit to make the comparison of excess/ saving Sub-Head wise/ Minor-Head wise. However, total expenditure incurred against Sub Head 2190-Secretary Finance Subordinate to Major Head 2071-Pensions And Other Retirement Benefits Works out to ₹ 35,69,55.55 lakh. The detail of which are as below:

Sr. No.	Particulars	Amount (₹ in Lakh)
1.	Other Pensionary Benefits	30,13,99.52
2.	Commuted Value of Pensions	41,86.67
3.	Gratuities	1,92,15.35
4.	Family Pensions	2,74,89.37
5.	Pension to Legislators	4,84.56
6.	District S&T Activities	41,80.08

8. Lumpsum Provision of ₹ 17,59.62 lakh was placed at the disposal of Commissioner Commercial Tax (Controlling Officers) under the Scheme 0344- State Stamps Department subordinate to Minor Head 001 Direction and Administration and Major Head 2030-Stamps and Registration, when the expenditure of ₹ 4,50.36 lakh was incurred in the Schemes like cost of Stamps, Hundi, Special Adhesive, Notary Fee, court fee etc. not contemplated in the Demand for Grants, thereby depriving Audit to make comparison of excess/ saving sub head wise. The total Expenditure incurred under Major Head 2030-Stamp and Registration is ₹ 26,97.28 lakh resulting excess of ₹ 9,37.66 lakh.
9. In the Revenue *Charged* Section Original Provision of ₹ 37,96,12.00 lakh proved excessive in view of the final saving of ₹ 76,78.14 lakh. No portion of the final saving of ₹ 76,78.14 lakh was anticipated and surrendered.

GRANT NO. 8 (Contd.)

10. Saving in the grant occurred mainly under the following Head/ Scheme; reasons thereof have not been communicated.

Head	Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2049 Interest Payments			
01 Interest on Internal Debt			
101 Interest on Market Loans			
0099 General			
0191 Interest on Market Loans			
	O 16,90,08.00		
	S -	16,38,16.76	(-)51,91.24

11. Against the Lumpsum appropriation of ₹4,30,48.00 lakh (*Charged*) under Sub-Head 0163- Interest on Other Internal Debt subordinate to Major Head 2049- Interest payments, the expenditure has appeared under the following Head/Schemes which were not contemplated in the Approved Demand for Grants.

Head	Actual Expenditure (₹ in Lakh)
2049 Interest Payments	
01 Interest on Internal Debt	
101 Interest on Market Loans	
0099 General	
3003 Interest on United India Insurance Company	11.66
3005 Floating Charges	27.30
115 Interest on Ways and Means Advances	
0099 General	
9899 Normal Ways and Means Advances from RBI	13,09.23
200 Interest	
0099 General	
0186 National Bank for Agricultural and Rural Development (NABARD)	1,30,16.08
0302 Rural Electrification Corporation	17,81.39
2120 Interest on Power Bonds	10,19.92
2121 Life Insurance Scheme (LIC)	1,53,53.55
3000 Interest on (NIAC)	1.49
3001 Interest on General Insurance Company	2.62
3002 Interest on Oriental Insurance Company	45.86

GRANT NO. 8 (Contd.)

12. In the *Charged* Section entire appropriation in respect of following Heads/ Schemes remained un-utilized throughout the year; reasons thereof have not been communicated.

Head	Total Grant/ Appropriation (₹ in Lakh)
2049 Interest Payments	
<i>01 Interest on Internal Debt</i>	
101 Interest on Market Loans	
0099 General	
0184 Interest on Bank Overdraft	20,00.00
<i>04 Interest on loans and Advances from Central Government</i>	
101 Interest on Loans for State/Union Territory Plan	
0099 General	
0723 Interest on Loan and Advances from Central Government	1,01,94.00
104 Interest on Small Savings	
0099 General	
0171 Share of Small Saving	3,61,38.00
<i>05 Interest on Reserve Funds</i>	
105 Interest on General and Other Reserve Funds	
0099 General	
0185 Interest on Other Obligations	1,10,00.00
<i>60 Interest on Other Obligations</i>	
701 Miscellaneous	
0099 General	
2120 Power Bonds	27,10.00
2071 Pensions and Other Retirement Benefits	
<i>01 Civil</i>	
101 Superannuation and Retirement Allowances	
0099 General	
2190 Secretary Finance	75.00

13. In the *Charged* Section expenditure under the following Head/Schemes was incurred without budgetary provision.

Head	Actual Expenditure (₹ in Lakh)
2049 Interest Payments	
<i>01 Interest On Internal Debt</i>	
123 Interest on Investment on Special Securities issued to National Small Savings Fund of the Central	
0099 General	
0159 Interest on National Small Saving Fund	3,96,85.98

GRANT NO. 8 (Contd.)

Head	Actual Expenditure (₹ in Lakh)
2049 Interest Payments	
01 <i>Interest On Internal Debt</i>	
305 Management of Debt	
0099 General	
3004 Interest on Debt Management	5,72.41
04 <i>Interest on Loans and Advances from Central Government</i>	
101 Interest on Loans for State/Union territory Plan	
0099 General	
1871 Assistance for Externally Aided Project (s)	23,26.00
1920 Other Consolidated Loans	78,98.94
60 <i>Interest on Other Obligations</i>	
701 Miscellaneous	
0099 General	
0185 Interest on Other Obligations	8,81.80
14. The detailed accounts of the State Insurance Fund and State General Provident Fund are maintained by the State Government. Interest on Insurance Fund and the State Provident Fund to the tune of ₹ 42,53.88 lakh and ₹ 11,99,17.34 lakh respectively has been adjusted in the accounts by the State Government on adhoc basis against the Budget Estimates of ₹ 38,50.00 lakh and ₹ 10,15,89.00 lakh respectively.	

Capital Section

15.	In the Voted Capital Section, Original Provision of ₹ 36,48.77 lakh proved excessive in view of the final saving of ₹ 5,15.25 lakh. No portion of final saving of ₹ 5,15.25 lakh was anticipated and surrendered.			
16.	Persistent saving occurred during the last five years also.			
	Year	Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
	2010-2011	5,27,00.00	1,39,17.78	(-)3,87,82.22
	2011-2012	2,25,61.14	17,93.31	(-)2,07,67.83
	2012-2013	2,67,12.69	18,47.24	(-)2,48,65.45
	2013-2014	2,53,25.69	8,88.13	(-)2,44,37.56
	2014-2015	2,55,42.77	5,40.87	(-)2,50,01.90

GRANT NO. 8 (Contd.)

17. In the Voted Section saving in the Grant occurred mainly under the following Heads/Schemes; reasons thereof have not been communicated.

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving(-)
4059	Capital Outlay on Public Works			
80	General			
800	Other Expenditure			
0011	General			
2341	NFB Finance			
	O	11,48.77		
	S	-		
		11,48.77	10,50.83	(-)97.94
6235	Loans for Social Security and Welfare			
02	Social Welfare			
190	Loans to Public Sector and Other Undertakings			
0099	General			
0668	Secretary Finance			
	O	25,00.00		
	S	-		
		25,00.00	17,00.57	(-)7,99.43

18. Expenditure under the following Head /Scheme was incurred without the budget provisions; reasons thereof not communicated.

Head		Actual Expenditure (₹ in Lakh)
5465	Investments in General Financial and Trading Institution	
01	Investments in General Financial Institution	
190	Loans to Public Sector and Other Undertakings	
0011	General	
2095	Ellaquai Dehati Bank	3,81.30

19. In the *Charged* Section, Original provision of ₹ 85,89,26.00 lakh proved meager in view of the final excess of ₹ 22,25,82.14 lakh; which requires regularization.
20. Placement of Lumpsum Appropriation of ₹ 84,72,48.00 lakh under Major Head 6003- Internal Debt of State Government and ₹ 1,16,78.00 lakh under Major Head 6004 - Loans and Advances from Central Government against which total expenditure of ₹ 1,07,01,54.24 lakh and ₹ 1,13,53.90 lakh was incurred under Major Heads 6003- Internal Debt of State Government and 6004- Loans & Advances from Central Government respectively has deprived Audit in making comparison of excess/saving Sub Head wise; reasons for which were not communicated.

GRANT NO. 8 (Conclld.)

21. In the *Charged* Section, persistent excess over the Grant occurred during the last five years also as detailed under:

Year	Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess (+)
2010-2011	9,58,91.00	57,79,40.32	(+)48,20,49.32
2011-2012	11,74,41.00	56,47,75.64	(+)44,73,34.64
2012-2013	13,17,18.00	50,85,46.15	(+)37,68,28.15
2013-2014	12,30,82.00	41,46,90.96	(+)29,16,08.96
2014-2015	83,62,18.00	85,48,50.06	(+)1,86,32.06

GRANT NO. 9 – PARLIAMENTARY AFFAIRS DEPARTMENT**MAJOR HEADS****2011 State Legislature****7610 Loans to Government Servants etc**

		Total Grant/ Appropriation	Actual Expenditure (₹ in thousand)	Excess (+) Saving (-)
Revenue :				
Voted-				
Original	39,54,18			
		43,11,66	40,04,13	(-)3,07,53
Supplementary	3,57,48			
Amount surrendered during the year				
<i>Charged</i>				
Original	1,02,70			
		1,02,70	34,77	(-)67,93
Supplementary	-			
Amount surrendered during the year				
Capital:				
Voted-				
Original	50,00			
		75,00	85,30	(+)10,30
Supplementary	25,00			
Amount surrendered during the year				...
Notes and Comments:				

Revenue Section

1. In Revenue Voted section Supplementary Grant of ₹ 3,57.48 lakh proved excessive in view of the final saving of ₹ 3,07.53 lakh. No portion of the final saving was anticipated and surrendered.
2. Saving of ₹ 6,78.75 lakh occurred during 2014-15 also.
3. Significant saving occurred mainly under the following Head/Schemes; reasons for which were not communicated.

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving(-)
2011 State Legislature				
02 State/Union Territory Legislature				
102 Legislative Council				
0099 General				
0892 Legislative Council				
	O	4,23.80		
	S	6.34	4,30.14	3,21.63
				(-)1,08.51

GRANT NO. 9 (Contd.)

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving(-)
2011	State Legislature			
02	State/Union Territory Legislature			
103	Legislative Secretariat			
0099	General			
0891	J & K Legislative Assembly Secretariat			
	O	20,20.78		
	S	2,25.41	22,46.19	17,56.62
0892	Legislative Council			(-)4,89.57
	O	7,13.00		
	S	51.50	7,64.50	6,93.71
4.	Saving in the Grant was partly counterbalanced by the excess under the following Head/Schemes; reasons for which have not been communicated			(-)70.79

Head	Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess (+)
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2011	State Legislature			
02	State/Union Territory Legislature			
101	Legislative Assembly			
0099	General			
0890	Legislative Assembly			
	O	7,96.60		
	S	74.23	8,70.83	12.32.17
5.	In the <i>Charged</i> Section Original provision of ₹ 1,02.70 lakh proved excessive in view of final saving of ₹ 67.93 lakh. No portion of final saving was anticipated and surrendered.			(+)3,61.34

6. In the *Charged* Section persistent saving occurred during the last four years also.

Year	Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2011-2012	1,03.95	90.12	(-)13.83
2012-2013	89.20	54.26	(-)34.94
2013-2014	92.70	78.47	(-)14.23
2014-2015	1,08.70	85.18	(-)23.52

7. In the *Charged* Section saving occurred mainly under the following Head/Scheme

Head	Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving(-)
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2011	State Legislature			
02	State/Union Territory Legislature			
101	Legislative Assembly			
0099	General			
0890	Legislative Assembly			
	O	54.30		
	S	-	54.30	20.08
				(-)34.22

GRANT NO. 9 (Concl'd.)

Head	Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving(-)
2011 State Legislature			
02 State/Union Territory Legislature			
102 Legislative Council			
0099 General			
0892 Legislative Council			
O 48.40			
S -	48.40	14.69	(-)33.71

Capital Section

8. Supplementary Grant of ₹ 25.00 lakh proved inadequate in view of final excess of ₹ 10.30 lakh; which needs regularisation.

9. Expenditure was incurred without budgetary provision under the following Head/Scheme; reasons for which were not communicated.

Head	Actual Expenditure (₹ in Lakh)
7610 Loans to Government Servants etc	
202 Advances	
0099 General	
0304 MCA/ Scooter (Govt. Emp.)	10.00

GRANT NO. 10 – LAW DEPARTMENT**MAJOR HEADS****2014 Administration of Justice****2015 Elections****2030 Stamps and Registration****2041 Taxes on Vehicles****2070 Other Administrative Services****2230 Labour and Employment****4059 Capital Outlay on Public Works**

		Total Grant/ Appropriation	Actual Expenditure (₹ in thousand)	Excess (+) Saving (-)
Revenue :				
Voted-				
Original	2,15,14,39			
		2,76,05,94	1,73,86,62	(-)1,02,19,32
Supplementary	60,91,55			
Amount surrendered during the year				
<i>Charged</i>				
Original	31,36,96			
		31,36,96	27,38,78	(-)3,98,18
Supplementary	-			
Amount surrendered during the year				
Capital:				
Voted-				
Original	39,47,00			
		39,97,00	25,06	(-)39,71,94
Supplementary	50,00			
Amount surrendered during the year				...
Notes and Comments:				

Revenue Section

- Supplementary Provision of ₹ 60,91.55 lakh proved injudicious as the total expenditure did not even come upto the level of original provision, resulting in final saving ₹ 1,02,19.32 lakh; reasons for which were not communicated.
- Persistent saving in the Grant on Voted side occurred during the last five years also as detailed below:-

Year	Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving(-)
2010-2011	1,34,68.04	1,12,36.16	(-) 22,31.88
2011-2012	2,02,91.54	1,25,73.70	(-) 77,17.84
2012-2013	1,88,13.38	1,26,12.80	(-)62,00.58
2013-2014	2,06,35.06	1,41,07.29	(-)65,27.77
2014-2015	2,85,09.61	1,88,06.26	(-)97,03.35

GRANT NO.10 (Contd.)

3. Significant saving occurred mainly under the following Heads/Schemes; reasons for which were not communicated.

Head		Total Grant/ Appropriation	Actual Expenditure	Saving (-)
(₹ in Lakh)				
2014 Administration of Justice				
103 Special Courts				
0099 General				
0889 State Legal Services Authority				
	O	6,60.00		
	S	20.00		
		6,80.00	6,44.12	(-)35.88
2351 Special Courts for CBI				
	O	78.80		
	S	8.00		
		86.80	57.87	(-)28.93
105 Civil and Session Courts				
0099 General				
0488 District and Session Judges				
	O	1,30,86.00		
	S	43,45.53		
		1,74,31.53	78,22.99	(-)96,08.54
1243 TADA Courts/ Temporary Courts				
	O	51.67		
	S	5.88		
		57.55	17.90	(-)39.65
114 Legal Advisors and Counsels				
0099 General				
0499 Advocate General				
	O	5,74.70		
	S	1,98.93		
		7,73.63	6,02.68	(-)1,70.95
2427 State and District Litigation Policy				
	O	-		
	S	4,77.14		
		4,77.14	64.64	(-)4,12.50
116 State Administrative Tribunals				
0099 General				
0511 Human Rights Commission				
	O	5,14.68		
	S	16.25		
		5,30.93	4,31.92	(-)99.01
1251 MACT Tribunal Jammu				
	O	50.25		
	S	9.37		
		59.62	54.37	(-)5.25

GRANT NO.10 (Contd.)

Head		Total Grant/ Appropriation (₹ in Lakh)	Actual Expenditure	Saving (-)
2015 Elections				
102	Electoral Officers			
0099	General			
0493	Chief Electoral Officers Office			
	O	47,03.71		
	S	8,20.90		
		55,24.61	36,75.29	(-)18,49.32
2030 Stamps and Registration				
03	Registration			
001	Direction and Administration			
0099	General			
0244	Direction and Administration			
	O	91.52		
	S	-		
		91.52	77.13	(-)14.39
2041 Taxes on Vehicles				
800	Other Expenditure			
0099	General			
0506	State Transport Appellate Court/ MACT Srinagar			
	O	81.85		
	S	-		
		81.85	46.93	(-)34.92
2070 Other Administrative Services				
800	Other Expenditure			
0099	General			
2108	State Accountability Commission			
	O	3,00.16		
	S	26.58		
		3,26.74	2,52.65	(-)74.09
4. Saving in the Grant was partly counterbalanced by the excess under the following Heads/Schemes; reasons for which have not been communicated				
Head		Total Grant/ Appropriation (₹ in Lakh)	Actual Expenditure	Excess (+)
2014 Administration of Justice				
102	High Courts			
0099	General			
0495	High Courts			
	O	9,07.44		
	S	63.15		
		9,70.59	12,17.31	(+)2,46.72

GRANT NO.10 (Contd.)

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess (+)
2014	Administration of Justice			
114	Legal Advisors and Counsels			
0099	General			
1248	Public Prosecutors			
	O	2,93.66		
	S	99.82		
		3,93.48	4,79.18	(+)85.70
2230	Stamps and Registration			
01	Labour			
101	Industrial Relations			
0099	General			
0888	Industrial Tribunal Court/ Labour Court			
	O	66.40		
	S	-		
		66.40	1,06.55	(+)40.15
5.	Expenditure was incurred without budgetary provision under the following head/scheme; reasons for which were not communicated.			

Head		Actual Expenditure (₹ in Lakh)
2014	Administration of Justice	
105	Civil and Sessions Court	
0099	General	
0489	Munsiff Courts	10,65.60
0500	Sub Judge Courts	7,20.58

6. In the revenue *charged* section saving occurred mainly under the following Head/Scheme; reasons for which were not communicated.

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2014	Administration of Justice			
102	High Courts			
0099	General			
0495	High Court			
	O	31,36.96		
	S	-		
		31,36.96	27,38.78	(-)3,98.18

GRANT NO.10 (Concl'd.)**Capital Section**

7. Supplementary grant of ₹ 50.00 lakh proved excessive in view of the final saving of ₹ 39,71.94 lakh. The expenditure did not even come upto the level of Original Provision of ₹ 39,47.00 lakh. No portion of final saving of ₹ 39,71.94 lakh was anticipated and surrendered.
8. Saving occurred mainly under the following Head/Scheme; reasons for which were not communicated.

Head		Total Grant/ Appropriation (₹ in Lakh)	Actual Expenditure	Saving (-)
4059 Capital Outlay on Public Works				
60 Other Buildings				
800 Other Expenditure				
0011 General				
0495 J&K High Court				
	O	16,50.00		
	S	50.00	17,00.00	25.06
				(-)16,74.94

9. Entire provision under the following Head/Scheme remained unutilized throughout the year; reasons for which were not communicated.

Head	Total Grant/ Appropriation (₹ in Lakh)
4059 Capital Outlay on Public Works	
60 Other Buildings	
800 Other Expenditure	
0031 Centrally Sponsored Schemes	
0495 J&K High Court	22,97.00

GRANT NO. 11 – INDUSTRIES AND COMMERCE DEPARTMENT

MAJOR HEADS

2055	Police				
2851	Village and Small Industries				
2853	Non-Ferrous Mining and Metallurgical Industries				
4851	Capital Outlay on Village and Small Industries				
4852	Capital Outlay on Iron & Steel Industries				
4853	Capital Outlay on Non-ferrous Mining and Metallurgical Industries				
6885	Loans for Other Industries and Minerals				
		Total Grant/ Appropriation	Actual Expenditure (₹ in thousand)	Excess (+) Saving (-)	
Revenue :					
Voted-					
Original	1,91,85,14				
		2,91,05,55	2,37,14,12	(-)53,91,43	
Supplementary	99,20,41				
Amount surrendered during the year				...	
Capital:					
Voted-					
Original	1,30,83,65				
		2,05,75,50	1,92,92,75	(-)12,82,75	
Supplementary	74,91,85				
Amount surrendered during the year				...	
Notes and Comments:					

Revenue Section

- Supplementary of ₹ 99,20.41 lakh proved excessive in view of the final saving of ₹ 53,91.43 lakh. No portion of the final saving of ₹ 53,91.43 lakh was either anticipated or surrendered.
- Persistent saving in the Grant occurred during the last five years as detailed below:-

Year	Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving(-)
2010-2011	1,52,00.83	1,31,94.60	(-) 20,06.23
2011-2012	2,08,70.84	1,71,87.14	(-) 36,83.70
2012-2013	2,11,26.39	1,78,92.45	(-)32,33.94
2013-2014	2,37,74.88	1,95,57.70	(-)42,17.18
2014-2015	2,71,60.65	1,82,56.41	(-)89,04.24

GRANT NO.11 (Contd.)

3. Significant saving occurred mainly under the following Heads/Schemes; reasons for which were not communicated.

Head			Total Grant/ Appropriation (₹ in Lakh)	Actual Expenditure	Saving (-)
2851	Village and Small Industries				
001	Direction and Administration				
0099	General				
2202	Director Industries, Jammu				
	O	2,68.67			
	S	-	2,68.67	2,47.49	(-)21.18
101	Industrial Estate				
0099	General				
0808	Industrial Estate Gandhinagar				
	O	51.75			
	S	-	51.75	43.10	(-)8.65
0811	Industrial Estate Barzulla				
	O	34.50			
	S	-	34.50	15.07	(-)19.43
1590	Industrial Estate Rural & Urban Kashmir				
	O	54.04			
	S	-	54.04	21.90	(-)32.14
2188	Industrial Estate Rural & Urban Jammu				
	O	39.60			
	S	-	39.60	22.25	(-)17.35
102	Small Scale Industries				
0099	General				
0407	Micro Small and Medium Ind, C.S.T/G.S.T				
	O	49.61			
	S	-			
	R	(+)1.20	50.81	21.61	(-)29.20
0796	Industrial Training Centre				
	O	1,73.51			
	S	-	1,73.51	1,41.50	(-)32.01
0798	Footwear and Leather Goods Demonstration Centers Kashmir				
	O	68.79			
	S	-	68.79	36.52	(-)32.27
0807	Works-cum-production centre Kathua				
	O	36.20			
	S	-	36.20	21.73	(-)14.47
0809	Rural Artisans Programme				
	O	1,85.16			
	S	-	1,85.16	1,60.45	(-)24.71

GRANT NO.11 (Contd.)

Head		Total Grant/ Appropriation		Actual Expenditure	Saving (-)
		(₹ in Lakh)			
2851	Village and Small Industries				
102	Small Scale Industries				
0099	General				
1907	Knitting Training Centre				
	O	1,09.49			
	S	-	1,09.49	80.21	(-)29.28
2270	Knitting Training Centres Jammu				
	O	2,40.82			
	S	-	2,40.82	1,63.96	(-)76.86
2271	DIC Schemes Jammu.				
	O	12,77.64			
	S	-	12,77.64	10,04.62	(-)2,73.02
103	Handloom Industries				
0099	General				
0244	Direction and Administration				
	O	21,47.98			
	S	-	21,47.98	19,78.45	(-)1,69.53
0814	UNDP Project Nowshera Srinagar				
	O	3,07.29			
	S	-	3,07.29	2,41.59	(-)65.70
104	Handicraft Industries				
0099	General				
0805	Direction and Administration Handicrafts and Subordinate Offices				
	O	27,75.91			
	S	99,20.41	1,26,96.32	1,14,34.	(-)12,61.70
800	Other Expenditure				
0099	General				
1588	Industrial Exhibition Srinagar				
	O	10.34			
	S	-	10.34	0.88	(-)9.46
2853	Non-Ferrous Mining and Metallurgical Industries				
02	<i>Regulation and Development of Mines</i>				
001	Direction and Administration				
0099	General				
0244	Direction and Administration				
	O	47,49.30			
	S	-	47,49.30	37,76.79	(-)9,72.51

GRANT NO.11 (Contd.)

4. Saving was partly counterbalanced by the excess under following Head/Schemes; reasons for which were not communicated.

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess (+)
2851	Village and Small Industries				
001	Direction and Administration				
0099	General				
0812	Direction Office Industries				
		O	2,39.58		
		S	-	2,39.58	3,86.32
					(+)1,46.74
101	Industrial Estates				
0099	General				
0810	Industrial Estates Anantnag				
		O	16.62		
		S	-	16.62	19.29
					(+)2.67
102	Small Scale Industries				
0099	General				
0408	DIC Schemes Kashmir				
		O	14,98.24		
		S	-	14,98.24	15,19.63
					(+)21.39
800	Other Expenditure				
0099	General				
2196	EDI				
		O	5,40.00		
		S	-	5,40.00	6,12.00
					(+)72.00

5. Entire Budget Provision has remained unutilized throughout the year in respect of following Head/ Scheme; reasons for which were not communicated.

Head			Total Grant/ Appropriation (₹ in Lakh)
2055	Police		
117	Internal Security		
0099	General		
0957	Internal Security		25,40.72

Capital Section

6. Supplementary Grant of ₹ 74,91.85 lakh proved excessive in view of the final saving of ₹ 12,82.75 lakh. No portion of the final saving of ₹ 12,82.75lakh was either anticipated or surrendered.

GRANT NO.11 (Contd.)

7. Significant saving occurred mainly under the following Head/Schemes; reasons for which were not communicated.

Head			Total Grant/ Appropriation (₹ in Lakh)	Actual Expenditure	Saving(-)
4851	Capital Outlay on Village and Small Industries				
102	Small Scale Industries				
0011	General				
0407	Micro Small and Medium Enterprises				
		O	54,08.29		
		S	45,18.53	99,26.82	50,13.73
					(-)49,13.09
103	Handloom Industries				
0011	General				
0367	Handloom Industries				
		O	1,73.27		
		S	32.98	2,06.25	91.97
					(-)1,14.28
0399	Handloom Development Corporation				
		O	2,62.50		
		S	-	2,62.50	2,42.13
					(-)20.37
105	Khadi and Village Industries Board				
0011	General				
0365	Assistance to Khadi and Village Industries Board				
		O	54.15		
		S	-	54.15	42.06
					(-)12.09
800	Other Expenditure				
0011	General				
2196	E.D.I				
		O	5,00.00		
		S	-	5,00.00	3,75.00
					(-)1,25.00
2346	Jammu Kashmir Industries				
		O	1,87.50		
		S	-	1,87.50	1,40.63
					(-)46.87
2371	National Mission for Food Processing				
		O	3,30.00		
		S	-	3,30.00	83.10
					(-)2,46.90

GRANT NO.11 (Contd.)

8. Significant excess occurred mainly under the following Head/Schemes; reasons for which were not communicated.

Head			Total Grant/ Appropriation (₹ in Lakh)	Actual Expenditure	Excess(+)
4851	Capital Outlay on Village and Small Industries				
103	Handloom Industries				
0031	Centrally Sponsored Schemes				
0367	Handloom Industries				
		O	70.00		
		S	-	70.00	(+)3,36.50
104	Handicraft Industries				
0011	General				
0363	Handicraft Industries				
		O	6,64.69		
		S	15,40.34	22,05.03	(+)20,19.07
0383	Handicrafts Corporation Industry				
		O	1,12.50		
		S	-	1,12.50	(+)8.42

9. Entire Budget provision has remained un-utilized throughout the year in respect of following Heads/Schemes; reasons for which were not communicated.

Head		Total Grant/ Appropriation (₹ in Lakh)
4851	Capital Outlay on Village and Small Industries	
800	Other Expenditure	
0031	Centrally Sponsored Scheme	
2371	National Mission on Food Processing	9,00.00
2409	Assistance to States for Infrastructure Dev. for Export	5,50.00
4852	Capital Outlay on Iron & Steel Industries	
02	<i>Manufacture</i>	
190	Investment in Public Sector and Other Undertakings	
0011	General	
0711	Investment in SIDCO	2,77.50
1224	SICOP	75.00
4853	Capital Outlay on Non-ferrous Mining and Metallurgical Industries	
01	<i>Mineral Exploration and Development</i>	
190	Investment in Public Sector and Other Undertakings	
0011	General	
0377	J&K Minerals Ltd.	1,00.00
0977	Geology & Mining	2,18.25

GRANT NO.11 (Concl'd.)

Head	Total Grant/ Appropriation (₹ in Lakh)
6885 Loans for Other Industries and Minerals	
01 <i>Loans to Industrial Financial Institutions</i>	
190 Loans To Public Sector And Other undertakings	
0099 General	
1211 Assistance to Public Sector Units	46,00.00
10. Expenditure under the following Heads/Schemes was incurred without budgetary provision; reasons for which were not communicated.	
Head	Actual Expenditure (₹ in Lakh)
4851 Capital Outlay on Village and Small Industries	
102 Small Scale Industries	
0011 General	
0408 DIC Schemes Kashmir	28,28.94
4852 Capital Outlay on Iron & Steel Industries	
02 <i>Manufacture</i>	
800 Other Expenditure	
0011 General	
0711 Investment in SIDCO	5,25.00
1224 SICOP	3,09.00
4853 Capital Outlay on Non-ferrous Mining and Metallurgical Industries	
01 <i>Mineral Exploration</i>	
800 Other Expenditure	
0011 General	
0377 JK Minerals Ltd.	75.00
0977 Geology & Mining	2,21.39
6885 Loans for Other Industries and Minerals	
01 <i>Loans to Industrial Financial Institutions</i>	
190 Loans to Public Sector and Other Undertakings	
0099 General	
1990 Ways and Means Advances (JK Industries Ltd.)	15,92.54
02 <i>Manufacture</i>	
190 Loans to Public Sector and Other Undertakings	
0099 General	
1211 Assistance to Public Sector Units	30,00.74

GRANT NO. 12 – AGRICULTURE DEPARTMENT

MAJOR HEADS

2029	Land Revenue
2236	Nutrition
2250	Other Social Services
2401	Crop Husbandry
2402	Soil and Water Conservation
2403	Animal Husbandry
2406	Forestry and Wild Life
2415	Agricultural Research and Education
2425	Co-operation
2435	Other Agricultural Programmes
2705	Command Area Development
2851	Village and Small Industries
4401	Capital Outlay on Crop Husbandry
4402	Capital Outlay on Soil and Water Conservation
4406	Capital Outlay on Forestry and Wild Life
4415	Capital Outlay on Agricultural Research and Education
4425	Capital Outlay on Co-operation
4435	Capital Outlay on Other Agricultural Programmes
4705	Capital Outlay on Command Area Development
4851	Capital Outlay on Village and Small Industries

		Total Grant/ Appropriation	Actual Expenditure (₹ in thousand)	Excess (+) Saving (-)
Revenue :				
Voted-				
Original	9,09,19,46			
		9,33,21,43	8,54,56,19	(-)78,65,24
Supplementary	24,01,97			
Amount surrendered during the year				
Capital:				
Voted-				
Original	5,18,48,74			
		5,40,50,43	3,60,87,68	(-)1,79,62,75
Supplementary	22,01,69			
Amount surrendered during the year				...
Notes and Comments:				

Revenue Section

- Supplementary Grant of ₹ 24,01.97 lakh proved excessive as the expenditure did not come even upto the level of Original Provision resulting in final saving of ₹ 78,65.24 lakh. No portion of final saving of ₹ 78,65.24 lakh was anticipated and surrendered.

GRANT NO. 12 (Contd.)

2.	Persistent saving as detailed below has occurred during the last three years also			
	Year	Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving(-)
	2012-2013	6,70,10.64	6,25,71.27	(-)44,39.37
	2013-2014	7,57,73.66	6,67,07.21	(-)90,66.45
	2014-2015	8,18,80.27	6,58,02.39	(-)1,60,77.88

3. Significant saving in the Grant occurred under the following Heads/Schemes; reasons thereof were not communicated to Audit.

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2029 Land Revenue					
800 Other Expenditure					
0099 General					
0067 Rakhs and Farms Kashmir					
	O	2,58.05			
	S	-	2,58.05	1,12.92	(-)1,45.13
2236 Nutrition					
02 <i>Distribution of Nutritious Food and Beverages</i>					
800 Other Expenditure					
0099 General					
0063 Community Canning and Fruit preservation Centre, Kashmir					
	O	2,16.29			
	S	-	2,16.29	1,38.12	(-)78.17
2313 Community Canning and Fruit preservation Centre, Jammu					
	O	1,86.96			
	S	-	1,86.96	1,44.11	(-)42.85
2250 Other Social Services					
800 Other Expenditure					
0099 General					
0061 Director Agriculture Kashmir					
	O	99.80			
	S	-	99.80	89.60	(-)10.20
0433 Production of Nucleous Seeds					
	O	63.57			
	S	-	63.57	44.49	(-)19.08

GRANT NO. 12 (Contd.)

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2401	Crop Husbandry			
001	Direction and Administration			
0099	General			
0027	Agriculture Tehsil Development Services (Kashmir)			
	O	15,24.73		
	S	-	15,24.73	(-)4,00.92
0031	Superintendence (Jammu)			
	O	2,07.93		
	S	-	2,00.43	(-)7.50
0035	Superintendence (Kashmir)			
	O	1,10.75		
	S	-	77.83	(-)32.92
103	Poultry Development			
0099	General			
0019	Seed Multiplication Farm (Kashmir)			
	O	2,38.09		
	S	-	2,26.78	(-)11.31
0156	Seed Processing Unit Jammu			
	O	63.43		
	S	-	57.29	(-)6.14
105	Manures and Fertilizers			
0099	General			
0045	Development of Local Manurial Resources (Kashmir)			
	O	1,89.48		
	S	-	93.22	(-)96.26
1430	Development of Local Manurial Resources (Jammu)			
	O	2,41.35		
	S	-	2,18.06	(-)23.29
107	Fodder and Feed Development			
0099	General			
0995	Plant protection service (Jammu)			
	O	4,20.85		
	S	-	3,47.13	(-)73.72
108	Commercial Crops			
0099	General			
0080	Potato Development Schemes (Jammu)			
	O	1,96.50		
	S	-	1,68.17	(-)28.33
0086	Development of Zeera Cultivation(Kashmir)			
	O	16.49		
	S	-	3.40	(-)13.09

GRANT NO. 12 (Contd.)

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2401 Crop Husbandry				
108 Commercial Crops				
0099 General				
1431 Floriculture Development (Kashmir)				
	O	1,85.63		
	S	-	1,85.63	(-)77.59
1432 Floriculture Development Jammu				
	O	55.68		
	S	-	55.68	(-)5.47
109 Extension and Farmers Training				
0099 General				
0062 Information Farm Radio Services (Kashmir)				
	O	94.59		
	S	-	94.59	(-)22.67
0072 Improved Agriculture Practices (Kashmir)				
	O	1,02.87		
	S	-	1,02.87	(-)37.26
1217 Training of Gram Sevaks (Kashmir)				
	O	14.14		
	S	-	14.14	(-)11.08
1435 Training and Visits Jammu				
	O	49,03.97		
	S	-	49,03.97	(-)10.04
1442 Information Farm Radio Service (Jammu)				
	O	1,06.73		
	S	-	1,06.73	(-)8.00
111 Agricultural Economics and Statistics Development of Pulses				
0099 General				
0058 Planning Cell in Agri. Direction Office Kashmir				
	O	38.72		
	S	-	38.72	(-)26.33
0422 Direction Office (Jammu)				
	O	23.49		
	S	-	23.49	(-)10.64
113 Agricultural Engineering				
0099 General				
0054 Improved Agriculture Implements				
	O	3,64.30		
	S	-	3,64.30	(-)1,14.30
0233 Bio Gas Development				
	O	1,11.32		
	S	-	1,11.32	(-)27.86

GRANT NO. 12 (Contd.)

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2401 Crop Husbandry				
113 Agricultural Engineering				
0099 General				
0356 Improved Agriculture Implements (Jammu)				
	O	1,46.04		
	S	-	1,46.04	(-)38.62
119 Horticulture and Vegetable Crops				
0099 General				
0014 Soil Survey Jammu				
	O	87.53		
	S	-	87.53	(-)40.85
0020 Development of Walnut Production for export				
	O	1,40.00		
	S	-	1,40.00	(-)55.46
0022 Horticulture information and Publication Services / Kashmir.				
	O	51.85		
	S	-	51.85	(-)10.20
0030 Intensive Fruit Production Programme / Kashmir				
	O	10,63.98		
	S	-	10,63.98	(-)3,43.58
0036 District Offices Kashmir				
	O	4,08.77		
	S	-	4,08.77	(-)1,31.03
0038 Superintendence (Divisional Level) Kashmir				
	O	1,33.96		
	S	-	1,33.96	(-)69.30
0044 Direction Jammu				
	O	36.28		
	S	-	36.28	(-)6.62
0050 Development of Vegetables (Jammu Division)				
	O	5,18.34		
	S	-	5,18.34	(-)1,30.94
0096 Development of Horticulture in Kandi Kashmir Region				
	O	8,97.42		
	S	-	8,97.42	(-)4,16.06
0100 Plant Protection Services, Kashmir				
	O	5,48.10		
	S	-	5,48.10	(-)1,40.76
0234 Establishment of Vegetable Farm and Kitchen Gardening Agriculture Kashmir				
	O	81.00		
	S	-	81.00	(-)40.82

GRANT NO. 12 (Contd.)

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2401 Crop Husbandry				
119 Horticulture and Vegetable Crops				
0099 General				
0244 Direction and Administration				
	O	20,99.14		
	S	-	20,99.14	16,94.23
				(-)4,04.91
0261 Production and Supply of European type of Vegetable Agriculture Kashmir				
	O	1,32.90		
	S	-	1,32.90	1,01.99
				(-)30.91
1255 Intensive Agriculture District Programme and Clash Programme				
	O	53.66		
	S	-	53.66	44.81
				(-)8.85
1434 Training and Visits NAEP Kashmir				
	O	56,23.03		
	S	-	56,23.03	41,70.13
				(-)14,52.90
2088 Director Horticulture Jammu				
	O	16,32.80		
	S	-	16,32.80	13,53.47
				(-)2,79.33
2192 Development of Walnut Production for Export Purposes Jammu				
	O	50.00		
	S	-	50.00	31.43
				(-)18.57
2248 Intensive Fruit Production Programme Jammu				
	O	3,08.51		
	S	-	3,08.51	2,15.30
				(-)93.21
2249 Maintenance of Departmental Orchard and Nurseries Jammu				
	O	4,47.56		
	S	-	4,47.56	3,38.65
				(-)1,08.91
2252 Superintendence (Divisional Level), Jammu				
	O	2,09.00		
	S	-	2,09.00	1,34.43
				(-)74.57
2254 Development of Horticulture in Kandi, Karewa & Dry Land Areas, Jammu				
	O	5,63.50		
	S	-	5,63.50	3,73.11
				(-)1,90.39
2255 Plant Protection Services Jammu				
	O	2,46.50		
	S	-	2,46.50	1,91.25
				(-)55.25
2257 District Offices, Jammu				
	O	2,63.00		
	S	-	2,63.00	2,17.20
				(-)45.80

GRANT NO. 12 (Contd.)

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2402 Soil and Water Conservation					
101 Soil Survey and Testing					
0099 General					
0016 Soil Survey Kashmir					
	O	9,61.38			
	S	-	9,61.38	6,61.96	(-)2,99.42
0134 Soil Survey and Testing Laboratory, Kashmir					
	O	1,11.12			
	S	-	1,11.12	97.82	(-)13.30
102 Soil Conservation					
0099 General					
0010 Soil Conservation Scheme (Jammu Division)					
	O	10,13.22			
	S	-	10,13.22	9,64.00	(-)49.22
103 Soil Reclamation and Development					
0099 General					
0008 Dry Land Development Programme					
	O	60.72			
	S	-	60.72	50.31	(-)10.41
2403 Animal Husbandry					
107 Feed and Fodder Development					
0099 General					
0002 Fodder and Feed Development (Jammu Division)					
	O	1,13.38			
	S	-	1,13.38	94.74	(-)18.64
0124 Fodder and Feed Development (Agri.) Kashmir					
	O	2,59.90			
	S	-	2,59.90	2,23.28	(-)36.63
2415 Agricultural Research and Education					
01 Crop Husbandry					
004 Research					
0099 General					
0033 Agriculture Research Unit (Kashmir)					
	O	2,18.35			
	S	-	2,18.35	1,58.60	(-)59.75
0123 Agriculture Research Unit (Jammu)					
	O	1,19.53			
	S	-	1,19.53	1,03.95	(-)15.58

GRANT NO. 12 (Contd.)

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)	
2415	Agricultural Research and Education					
80	General					
120	Assistance to other Institutions					
0099	General					
0040	SKUAST Kashmir					
		O	1,52,17.00			
		S	-	1,52,17.00	1,32,17.56	(-)19,99.44
0060	SKUAST Jammu					
		O	61,90.00			
		S	-	61,90.00	54,60.67	(-)7,29.33
2425	Co-operation					
001	Direction and Administration					
0099	General					
0417	Superintendence					
		O	25,98.08			
		S	-	25,98.08	21,39.60	(-)4,58.48
101	Audit of Cooperatives					
0099	General					
1493	Audit of Co-operatives					
		O	8,11.25			
		S	-	8,11.25	6,90.85	(-)1,20.40
108	Assistance to Other Cooperatives					
0099	General					
2174	Registrar Cooperatives					
		O	4,00.00			
		S	-	4,00.00	3,00.00	(-)1,00.00
2435	Other Agricultural Programmes					
01	Marketing and Quality Control					
101	Marketing Facilities					
0099	General					
0612	Horticulture Planning and Marketing					
		O	19,43.72			
		S	-	19,43.72	18,06.27	(-)1,37.45
102	Grading and Ouality Control Facilities					
0099	General					
0623	Seed Certificate Scheme Including law Enforcement Kashmir					
		O	4,90.24			
		S	-	4,90.24	4,22.92	(-)67.32
800	Other Expenditure					
0099	General					
0345	Seed Certificate Scheme Including law Enforcement Jammu					
		O	2,73.07			
		S	-	2,73.07	2,39.17	(-)33.90

GRANT NO. 12 (Contd.)

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2705	Command Area Development				
602	Command Areas Kashmir				
0099	General				
0116	Directorate of Command Area Development(Kashmir)				
		O	6,34.07		
		S	-	6,34.07	(-)35.88
603	Command Areas Jammu				
0099	General				
0095	Directorate of Command Area Development (Jammu)				
		O	21,79.41		
		S	-	21,79.41	(-)1,61.63
800	Other Expenditure				
0099	General				
0050	Development of Vegetables (Jammu Division)				
		O	2,33.86		
		S	-	2,33.86	(-)55.04
2851	Village and Small Industries				
004	Research and Development				
0099	General				
0047	World Bank Aided Development of Mushroom				
		O	63.95		
		S	-	63.95	(-)21.65
0104	Mushroom (Kashmir)				
		O	4,30.10		
		S	-	4,30.10	(-)96.15
102	Small Scale Industries				
0099	General				
0053	Development of Agriculture (Jammu Division)				
		O	5,45.19		
		S	-	5,45.19	(-)68.78
0089	Bee –keeping (Kashmir)				
		O	33.89		
		S	-	33.89	(-)8.39
0091	Development of Agriculture (Kashmir Division)				
		O	5,26.94		
		S	-	5,26.94	(-)91.05

GRANT NO. 12 (Contd.)

Head			Total Grant/ Appropriation (₹ in Lakh)	Actual Expenditure	Saving (-)
2851	Village and Small Industries				
107	Sericulture Industries				
0099	General				
0336	Additional Director Sericulture (Jammu)				
		O	33,45.72		
		S	-	33,45.72	(-)4,38.98
0416	Director Sericulture (Jammu) J&K				
		O	48,25.64		
		S	-	41,21.66	(-)7,03.98
4.	Saving in the grant was partly counterbalanced by excess under the following Heads/ Schemes; reasons thereof were not communicated				
Head			Total Grant/ Appropriation (₹ in Lakh)	Actual Expenditure	Excess (+)
2401	Crop Husbandry				
001	Direction and Administration				
0099	General				
0039	Director Agriculture (Jammu)				
		O	22,87.37		
		S	24,01.97	47,35.96	(+)46.62
0043	Director Agriculture (Kashmir)				
		O	38,73.22		
		S	-	41,34.76	(+)2,61.54
0231	Agriculture Tehsil Development Services (Jammu)				
		O	13,60.21		
		S	-	15,61.47	(+)2,01.26
103	Seeds				
0099	General				
0015	Seed Multiplication Farm (Jammu)				
		O	15.95		
		S	-	18.02	(+)2.07
107	Plant Protection				
0099	General				
0458	Plant Protection Service (Kashmir)				
		O	23,96.12		
		S	-	25,35.27	(+)1,39.15

GRANT NO. 12 (Contd.)

Head			Total Grant/ Appropriation (₹ in Lakh)	Actual Expenditure	Excess (+)
2401	Crop Husbandry				
108	Commercial Crops				
0099	General				
0082	Potato Development Schemes (Kashmir)				
	O	1,92.31			
	S	-	1,92.31	2,70.83	(+)78.52
0084	Development of Zeera Cultivation (Jammu)				
	O	23.48			
	S	-	23.48	29.44	(+)5.96
109	Extension and Farmers Training				
0099	General				
2191	AGRI. EXTEN. & TRGS				
	O	51.31			
	S	-	51.31	75.57	(+)24.26
119	Horticulture and Vegetable Crops				
0099	General				
0048	Development of Vegetables (Kashmir Division)				
	O	7,51.24			
	S	-	7,51.24	7,57.66	(+)6.42
1481	Improvement of Vegetable Programme (Jammu)				
	O	20,85.08			
	S	-	20,85.08	23,82.96	(+)2,97.88
2201	Horticulture Information and Publication Services				
	O	13.40			
	S	-	13.40	15.57	(+)2.17
2325	J&K State Advisory Board for Development of Kissan				
	O	1,12.55			
	S	-	1,12.55	1,53.12	(+)40.57
2401	Crop Husbandry				
800	Other Expenditure				
0099	General				
0013	Soil Testing Laboratory				
	O	76.44			
	S	-	76.44	80.26	(+)3.82
0233	BIO Gas Development				
	O	75.41			
	S	-	75.41	84.87	(+)9.46

GRANT NO. 12 (Contd.)

Head			Total Grant/ Appropriation (₹ in Lakh)	Actual Expenditure	Excess (+)
2402	Soil and Water Conservation				
101	Soil Survey and Testing				
0099	General				
0014	Soil Survey Jammu				
		O	53.07		
		S	-	53.07	64.33
					(+)11.26
1489	Soil Survey and Testing Laboratory Jammu				
		O	1,70.94		
		S	-	1,70.94	1,86.55
					(+)15.61
2406	Forestry and Wild life				
02	<i>Environmental and Forestry and Wild Life</i>				
001	Direction and Administration				
0099	General				
1135	Provincial and District Offices Kashmir				
		O	17,10.88		
		S	-	17,10.88	18,82.61
					(+)1,71.73
1136	Director Floriculture Kashmir				
		O	7,02.43		
		S	-	7,02.43	8,89.58
					(+)1,87.15
2203	Provincial and District Offices Jammu				
		O	14,31.67		
		S	-	14,31.67	16,46.80
					(+)2,15.13
112	Public Gardens				
0099	General				
1130	Public Gardens Kashmir				
		O	12,78.89		
		S	-	12,78.89	14,75.82
					(+)1,96.93
1887	Cut Flower Project, Kashmir				
		O	2,87.24		
		S	-	2,87.24	3,15.09
					(+)27.85
2275	Public Gardens Jammu				
		O	4,36.34		
		S	-	4,36.34	4,84.64
					(+)48.30
2425	Co-operation				
001	Direction and Administration				
0099	General				
0244	Direction and Administration				
		O	6,20.90		
		S	-	6,20.90	10,62.31
					(+)4,41.41

GRANT NO. 12 (Contd.)

Head	Total Grant/ Appropriation (₹ in Lakh)	Actual Expenditure	Excess (+)
2851 Village and Small Industries			
004 Research and Development			
0099 General			
1506 Indo Dutch Mushroom Development			
	O 42.80		
	S -	44.70	(+)1.90
5. Entire provision under the following Head/Scheme remained unutilized throughout the year; reasons thereof were not communicated	42.80		
Head		Total Grant/ Appropriation (₹ in Lakh)	
2401 Crop Husbandry			
119 Horticulture and Vegetable Crops			
0099 General			
1485 NAEP			55.95
6. Expenditure under the following Heads/Schemes was made without budget provision; reasons for which were not communicated			
Head		Actual Expenditure (₹ in Lakh)	
2236 Nutrition			
80 General			
800 Other Expenditure			
0099 General			
0063 Community Canning and Fruit Preservation Centre Jammu/Kashmir			29.96
2401 Crop Husbandry			
107 Plant Protection			
0031 Centrally Sponsored Schemes			
0458 Plant Protection Service (Kashmir)			16.20
109 Extension and Farmers Training			
0031 Centrally Sponsored Schemes			
2191 Agriculture Extension and Trainings Kashmir			5,80.84
119 Horticulture and Vegetable Crops			
0031 Centrally Sponsored Scheme			
2381 National Horticulture Mission			3,68.60
800 Other Expenditure			
0031 Centrally Sponsored Scheme			
0216 Agriculture Census			6.80
0748 Timely Reporting Scheme			36.32
1516 Improvement of Crop Statistics			12.07

GRANT NO. 12 (Contd.)

Head	Actual Expenditure (₹ in Lakh)
2402 Soil and Water Conservation	
101 Soil Survey and Testing	
0031 Centrally Sponsored Schemes	
0014 Soil Survey Jammu	42.38
0016 Soil Survey Kashmir	43.94

Capital Section

7. Supplementary Grant of ₹ 22,01.69 lakh proved injudicious as the expenditure did not come even upto the level of Original Provision resulting in final saving of ₹ 1,79,62.75 lakh. No portion of final saving of ₹ 1,79,62.75 lakh was anticipated and surrendered.

Year	Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving(-)
2012-2013	3,90,24.91	2,68,15.94	(-)1,22,08.97
2013-2014	3,94,24.21	2,35,18.61	(-)1,59,05.60
2014-2015	4,05,23.05	1,82,52.77	(-)2,22,70.28

9. Significant Saving occurred under the following Heads/Schemes; reasons thereof were not communicated to Audit.

Head	Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving(-)
4401 Capital Outlay on Crop Husbandry			
104 Agricultural Farms			
0099 General			
0083 Agriculture Farms (Jammu)			
O	8,22.40		
S	-	8,22.40	6,79.47
0102 Agriculture Farms (Kashmir)			(-)1,42.93
O	3,20.95		
S	-	3,20.95	1,82.37
105 Manures and Fertilizers			(-)1,38.58
0099 General			
0232 District Agriculture (Jammu)			
O	1,28.00		
S	-	1,28.00	64.16
			(-)63.84

GRANT NO. 12 (Contd.)

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving(-)
4401	Capital Outlay on Crop Husbandry				
119	Horticulture and Vegetable Crops				
0031	Centrally Sponsored Schemes				
2415	National Horticulture Mission				
		O	1,00,00.00		
		S	-	1,00,00.00	60,33.93
					(-)39,66.07
800	Other Expenditure				
0011	General				
0039	Director Agriculture (Jammu)				
		O	7,24.19		
		S	47.82	7,72.01	7,46.29
					(-)25.72
0612	Horticulture Planning & Marketing				
		O	17,50.00		
		S	10,00.00	27,50.00	18,25.29
					(-)9,24.71
2303	Horticulture Construction Programme (Jammu)				
		O	72.12		
		S	-	72.12	30.53
					(-)41.59
8054	J&K Agro Industries Corporation				
		O	6,87.50		
		S	-	6,87.50	1,53.74
					(-)5,33.76
0031	Centrally Sponsored Scheme				
2297	Rashtriya Krishi Vikas Yojna				
		O	1,52,58.00		
		S	-	1,52,58.00	22,98.85
					(-)1,29,59.15
2393	National Food Security Mission				
		O	20,00.00		
		S	-	20,00.00	9,73.14
					(-)10,26.86
4406	Capital Outlay on Forestry and Wild Life				
02	Environmental Forestry and Wild Life				
112	Public Gardens				
0011	General				
1136	Directorate of Floriculture				
		O	9,37.50		
		S	4,45.50	13,83.00	11,39.59
					(-)2,43.41
2203	Director Floriculture Jammu				
		O	7,71.00		
		S	1,04.50	8,75.50	8,51.14
					(-)24.36

GRANT NO. 12 (Contd.)

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving(-)
4705	Capital Outlay on Command Area Development			
603	Command Area Jammu			
0011	General			
0095	Directorate of Command Area Development (Jammu)			
	O	9,34.73		
	S	-	9,34.73	(-)4,35.48
10.	Excess in the Grant occurred under the following Heads/Schemes; reasons for which have not been communicated.			
Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess(+)
4401	Capital Outlay on Crop Husbandry			
103	Seeds			
0099	General			
0061	Director Agriculture (Kashmir)			
	O	47.00		
	S	-	47.00	(+)10,01.00
0081	Purchase of Seeds (Jammu)			
	O	21,50.00		
	S	-	21,50.00	(+)6,63.71
800	Other Expenditure			
0011	General			
0222	Horticulture Construction Programme (Kashmir)			
	O	1,71.29		
	S	95.48	4,14.75	(+)1,47.98
4415	Capital Outlay on Agricultural Research and Education			
80	General			
277	Education			
0011	General			
0032	Agriculture University (Jammu)			
	O	9,00.00		
	S	-	9,00.00	(+)4,00.00
0056	Agriculture University (Kashmir)			
	O	9,00.00		
	S	-	9,00.00	(+)3,50.00
4705	Capital Outlay On Command Area Development			
602	Command Areas Kashmir			
0011	General			
0116	Directorate of Command Area Development (Kashmir)			
	O	10,94.20		
	S	-	10,94.20	(+)2.74

GRANT NO. 12 (Contd.)

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess(+)
4705	Capital Outlay On Command Area Development			
602	Command Areas Kashmir			
0031	Centrally Sponsored Scheme			
0116	Directorate of Command Area Development (Kashmir)			
	O	19,00.00		
	S	-	26,24.99	(+)7,24.99
4851	Capital Outlay on Village and Small Industries			
107	Sericulture Industries			
0011	General			
1202	Sericulture			
	O	2,39.68		
	S	-	7,17.59	(+)4,77.91

11. Expenditure was incurred without Budgetary Provision in respect of following Heads/Schemes; reasons thereof were not communicated.

Head		Actual Expenditure (₹ in Lakh)
4401	Capital Outlay on Crop Husbandry	
113	Agriculture Engineering	
0031	Centrally Sponsored Schemes	
0054	Improved Agriculture Implements	2,21.76
114	Development of Oil Seeds	
0031	Centrally Sponsored Schemes	
2221	Development of Oil Seeds	47.43
800	Other Expenditure	
0011	General	
2088	Director Horticulture Jammu	1,53.78
2297	Rashtriya Krishi Vikas Yojna	63,95.20
0031	Centrally Sponsored Schemes	
0244	Direction and Administration	1,30.00
2191	AGRI . EXTEN. & TRGS	1,98.08
4402	Capital Outlay on Soil and Water Conservation	
101	Soil Survey and Testing	
0031	Centrally Sponsored Schemes	
0014	Soil Survey Jammu	3,11.24
0016	Soil Survey Kashmir	3,09.91

GRANT NO. 12 (Contd.)

Head	Actual Expenditure (₹ in Lakh)
4402 Capital Outlay on Soil and Water Conservation	
102 Soil Conservation	
0011 General	
0266 Soil Conservation (Kashmir)	2,11.74
0871 Integrated Water Shed Development	3.57
800 Other Expenditure	
0011 General	
0039 Director Agriculture (Jammu)	23.98
4425 Capital Outlay on Cooperation	
800 Other Expenditure	
0011 General	
0169 Special Plan Assistance	6,92.88
0369 Investment in Public Sector and Other Undertakings	3,09.64
0417 Estates Divisions	1.04
1274 Upgradation of Programme under XI Finance Commission	23.72
4435 Capital Outlay on Other Agricultural Programmes	
01 <i>Marketing and Quality Control</i>	
101 Marketing Facilities	
0011 General	
0186 NABARD	3,09.91
12. Entire provision under the following Heads/Schemes remained unutilized throughout the year; reasons thereof were not communicated	
Head	Total Grant/ Appropriation (₹ in Lakh)
4401 Capital Outlay on Crop Husbandry	
103 Seeds	
0099 General	
0327 Purchase of Seeds (Kashmir)	10,03.00
119 Horticulture and Vegetable Crops	
0011 General	
2415 National Horticulture Mission	5,00.00
800 Other Expenditure	
0011 General	
0061 Director Agriculture (Kashmir)	8,29.29
0281 H. P. M. C	75.00
2416 National Mission for Sustainable Agriculture	4,50.00
2417 National Mission for Agriculture, Extension and Technology	1,60.00
0031 Centrally Sponsored Scheme	
2416 National Mission for Sustainable Agriculture	30,00.00
2417 National Mission for Agriculture, Extension and Technology	22,60.00

GRANT NO. 12 (Concl'd.)

Head	Total Grant/ Appropriation (₹ in Lakh)
4402 Capital Outlay on Soil and Water Conservation	
203 Reclamation and Development	
0011 General	
1490 Agriculture Land Kashmir	18.76
1491 Agriculture Land Jammu	22.51
4425 Capital Outlay on Co-operation	
190 Investments in Public Sector and Other Undertakings	
0011 General	
0369 Investments in Public Sector and Other Undertakings	10,30.01
4705 Capital Outlay on Command Area Development	
800 Other Expenditure	
0031 Centrally Sponsored Scheme	
0125 C.A.D Jammu	12,00.00
13. Against total estimated recovery of ₹ 34,50.00 lakh under Major Head 4401-Capital Outlay on Crop Husbandry an amount of ₹ 29,68.33 lakh only has been recovered; reasons for shortfall of ₹ 4,81.67 lakh have not been communicated.	

GRANT NO. 13 – ANIMAL HUSBANDRY DEPARTMENT**MAJOR HEADS****2403 Animal Husbandry****4403 Capital Outlay on Animal Husbandry**

		Total Grant/ Appropriation	Actual Expenditure (₹ in thousand)	Excess (+) Saving (-)
Revenue :				
Voted- Original	3,98,42,95	4,24,31,90	3,95,63,44	(-)28,68,46
Supplementary	25,88,95			
Amount surrendered during the year				...
Capital :				
Voted- Original	48,17,17	48,17,17	31,29,86	(-)16,87,31
Supplementary	-			
Amount surrendered during the year				...
Notes and Comments:				

Revenue Section

- Supplementary provision of ₹ 25,88.95 lakh proved excessive in view of the final saving of ₹ 28,68.46 lakh. No portion of the saving of ₹ 28,68.46 lakh was anticipated and surrendered. Saving in the Grant occurred during the last four years also.
- Significant Saving occurred under the following Head/Schemes; reasons for which were not communicated.

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2403 Animal Husbandry				
001 Direction and Administration				
0099 General				
0195 Sheep Husbandry Jammu				
	O 21,23.83			
	S -	21,23.83	18,55.79	(-)2,68.04
2062 Directorate of Animal Husbandry Jammu				
	O 43,11.92			
	S 2,40.52	45,52.44	42,01.83	(-)3,50.61

GRANT NO. 13 (Contd.)

Head		Total Grant/ Appropriation	Actual Expenditure	Saving (-)
		(₹ in Lakh)		
2403	Animal Husbandry			
101	Veterinary Services and Animal Health			
0099	General			
0155	Hospital and Dispensary/Dir. AH Kashmir			
	O	43,22.97		
	S	6,72.18	49,95.15	48,05.42
				(-)1,89.73
2216	Hospital and Dispensaries Jammu			
	O	30,47.84		
	S	-	30,47.84	26,81.43
				(-)3,66.41
102	Cattle and Buffalo Development			
0099	General			
0140	Cattle and Buffalo Development Kashmir			
	O	35,45.04		
	S	-	35,45.04	30,92.81
				(-)4,52.23
2219	Cattle and Buffalo Development Jammu			
	O	31,00.22	31,30.19	30,23.46
	S	29.97		(-)1,06.73
103	Poultry Development			
0099	General			
0119	Poultry Development Scheme Kashmir			
	O	15,63.61		
	S	90.93	16,54.54	14,55.89
				(-)1,98.65
2220	Poultry Development Scheme Jammu			
	O	8,51.50		
	S	86.40	9,37.90	8,75.13
				(-)62.77
104	Sheep and Wool Development			
0099	General			
0088	Angora Rabbit Farm			
	O	87.00		
	S	-	87.00	2.48
				(-)84.52
0128	Transit Camp Migratory Breeding			
	O	94.76		
	S	15.68	1,10.44	93.04
				(-)17.40
0150	Intensive Sheep Development in Farmers Flock			
	O	1,35.00		
	S	38.40	1,73.40	1,27.89
				(-)45.51
0151	Sheep Breeding Farm, Zowara/Pulwama			
	O	72.00		
	S	-	72.00	66.08
				(-)5.92

GRANT NO. 13 (Contd.)

Head		Total Grant/ Appropriation	Actual Expenditure	Saving (-)
		(₹ in Lakh)		
2403 Animal Husbandry				
104 Sheep and Wool Development				
0099 General				
0152 Sheep Breeding Farm, Panthal Reasi Panthal				
	O	1,30.22		
	S	-	1,30.22	(-)32.90
0158 Sheep Shearing and Wool Grading and Marketing Kashmir				
	O	1,30.71		
	S	17.19	1,47.90	(-)25.47
0197 Expansion & Consolidation of Existing Sheep Breeding Farm Kashmir				
	O	1,75.00		
	S	29.00	2,04.00	(-)49.55
0198 Establishment of Muttonous Zone Kashmir				
	O	2,25.00		
	S	12.66	2,37.66	(-)1,58.16
0202 Strengthening of Existing Sheep breeding Farm Kashmir				
	O	3,72.00		
	S	-	3,72.00	(-)2,17.26
0283 Mass Drenching and Dumping				
	O	32.00		
	S	-	32.00	(-)18.39
0647 Strengthening of Adm. Machinery				
	O	1,19.25		
	S	17.43	1,36.68	(-)77.98
0664 Establishment of Transit for Migratory Breeders Kashmir				
	O	35.00		
	S	-	35.00	(-)32.21
0672 Supervisory Organisation				
	O	54.00		
	S	-	54.00	(-)42.52
0674 Statistical Cell (KMR)				
	O	19.00		
	S	-	19.00	(-)11.14
0687 Improvement of Grass Land				
	O	32.00		
	S	-	32.00	(-)24.63
0731 Ramboult Breeding Kashmir				
	O	1,45.00		
	S	48.02	1,93.02	(-)1,82.07

GRANT NO. 13 (Contd.)

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2403 Animal Husbandry				
104 Sheep and Wool Development				
0099 General				
0800 Opening of Sheep and Wool Development Centre Kashmir				
	O 3,10.00			
	S -	3,10.00	96.83	(-)2,13.17
0803 Sheep Breeding Farm, Daksum				
	O 4,20.00			
	S 59.40	4,79.40	1,34.23	(-)3,45.17
0813 Establishment of New Sheep Breeding Farm (Balnoi)				
	O 1,41.73			
	S 23.11	1,64.84	1,27.01	(-)37.83
0827 Establishment of Intensive Sheep Development Block Kashmir				
	O 7,74.00			
	S 55.20	8,29.20	3,06.70	(-)5,22.50
0829 Disease Investigation Sheep and Goat Kashmir				
	O 2,88.00			
	S -	2,88.00	16.63	(-)2,71.37
0842 Establishment of Sheep & Wool Extension Centers Kashmir				
	O 6,35.25			
	S 30.00	6,65.25	4,16.36	(-)2,48.89
0843 Establishment of Expansion & Consolidated Centres Kashmir				
	O 3,02.25			
	S 26.40	3,28.65	1,69.48	(-)1,59.17
0864 District Clinical Laboratory				
	O 90.85			
	S 2.75	93.60	47.37	(-)46.23
1036 Fleece Testing Laboratory				
	O 68.00			
	S 8.58	76.58	28.17	(-)48.41
1178 Intensive Sheep Development Backward Area Kashmir				
	O 6,49.00			
	S 85.40	7,34.40	5,27.65	(-)2,06.75
1707 Scientific Management among Breeders				
	O 9,16.25			
	S 2.03.92	11,20.17	5,82.80	(-)5,37.37
1710 Genetic Improvement of Farms				
	O 1,94.25			
	S 11.46	2,05.71	69.28	(-)1,36.43

GRANT NO. 13 (Contd.)

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2403 Animal Husbandry				
104	Sheep and Wool Development			
0099	General			
2189	Sheep Sheering & Wool Grading and Marketing Jammu			
	O	1,12.42		
	S	12.10	1,24.52	1,05.60
				(-)18.92
2221	Expansion & Consolidation of Existing Sheep Breeding Farm Jammu			
	O	2,10.93		
	S	31.06	2,41.99	1,90.96
				(-)51.03
2222	Establishment of Muttonous Zone Jammu			
	O	1,13.96		
	S		1,13.96	1,02.12
				(-)11.84
2225	Training of Technical personnel Jammu			
	O	46.32		
	S	8.96	55.28	40.40
				(-)14.88
2226	Establishment of Transit for Migratory Breeds			
	O	67.63		
	S	-	67.63	54.56
				(-)13.07
2228	Improvement of Grass land Jammu			
	O	33.16		
	S	-	33.16	27.38
				(-)5.78
2229	Ramboulet Breeding Jammu			
	O	72.01		
	S	13.24	85.25	70.45
				(-)14.80
2231	Sheep Breeding Farm Anderwan Jammu			
	O	59.26		
	S	-	59.26	48.16
				(-)11.10
2232	Opening of Sheep and Wool Development Centre Jammu			
	O	4,24.02		
	S	37.30	4,61.32	3,82.55
				(-)78.77
2233	Establishment of Intensive Sheep Development Block			
	O	8,19.74		
	S	33.71	8,53.45	7,41.37
				(-)1,12.08
2234	Disease Investigation Sheep & Goat Jammu			
	O	1,98.46		
	S	23.57	2,22.03	1,36.10
				(-)85.93
2235	Establishment of two mobile units Jammu			
	O	27.63		
	S	-	27.63	16.83
				(-)10.80

GRANT NO. 13 (Contd.)

Head		Total Grant/ Appropriation	Actual Expenditure	Saving (-)
		(₹ in Lakh)		
2403	Animal Husbandry			
104	Sheep and Wool Development			
0099	General			
2236	Establishment of Sheep and Wool Extension Centers Jammu			
	O	14,28.02		
	S	32.96	14,60.98	13,51.10
				(-)1,09.88
2237	Establishment of Expansion & Consolidated Centers Sheep & Wool Expansion Centre Jammu			
	O	4,20.88		
	S	-	4,20.88	3,22.27
				(-)98.61
2238	Fleece Testing Laboratory Jammu			
	O	57.99		
	S	9.24	67.23	43.89
				(-)23.34
2239	Intensive Sheep Development Backward Areas Jammu			
	O	9,24.61		
	S	28.43	9,53.04	8,20.61
				(-)1,32.43
107	Fodder and Feed Development			
0099	General			
0605	Feed and Fodder Development Key Village Block			
	O	72.79		
	S	2.71	75.50	47.60
				(-)27.90
109	Extension and Training			
0099	General			
0861	Training of Technical Personnel ,Kashmir			
	O	55.23		
	S	-	55.23	30.24
				(-)24.99
800	Other Expenditure			
0099	General			
0851	Schemes for the Development of Specially Backward Areas Kashmir			
	O	2,02.92		
	S	14.51	2,17.43	1,41.95
				(-)75.48
2240	Schemes for Development of Specially Backward Areas Jammu			
	O	4,08.30		
	S	-	4,08.30	3,30.87
				(-)77.43

GRANT NO. 13 (Contd.)

3. Saving was partly offset by the excess under the following Head/Schemes; reasons for which were not communicated.

Head		Total Grant/ Appropriation	Actual Expenditure	Excess(+)
			(₹ in Lakh)	
2403	Animal Husbandry			
001	Direction and Administration			
0099	General			
0844	Directorate of Animal Husbandry Department Kashmir			
	O	31,62.82		
	S	3,49.28		
		35,12.10	50,83.46	(+)15,71.36
0138	Sheep Husbandry Kashmir			
	O	7,72.02		
	S	1,71.08		
		9,43.10	30,97.15	(+)21,54.05
104	Sheep and Wool Development			
0099	General			
0148	Sheep Breeding Farm Dachigam			
	O	96.00		
	S	16.20		
		1,12.20	3,51.59	(+)2,39.39
107	Fodder and Feed Development			
0099	General			
0002	Fodder and Feed Development (Jammu Division)			
	O	30.20		
	S	-		
		30.20	35.84	(+)5.64
109	Extension and Training			
0099	General			
0853	Training and Technical Personnel Jammu			
	O	51.20		
	S	-		
		51.20	63.64	(+)12.44

4. Expenditure under the following Head/Scheme was incurred without budgetary provisions; reasons thereof were not communicated.

Head		Actual Expenditure
		(₹ in Lakh)
2403	Animal Husbandry	
104	Sheep and Wool Development	
0031	Centrally Sponsored Schemes	
1469	Integrated Sample Survey of Live Stock	35.96

GRANT NO. 13 (Contd.)

5. Entire provision in respect of the following Head/Schemes remained unutilized throughout the year; reasons thereof have not been communicated.

Head	Total Grant/ Appropriation (₹ in Lakh)
2403 Animal Husbandry	
104 Sheep and Wool Development	
0099 General	
0745 Publicity Cell Kashmir	30.11
0801 Artificial insemination	11.63
0832 Establishment of Large Scale Stud Farm	35.50

Capital Section

6. Original provision of ₹48,17.17 lakh proved excessive in view of final saving of ₹ 16,87.31 lakh. No portion of final saving of ₹ 16,87.31 lakh was anticipated and surrendered. Saving in the Grant occurred during 2014-15 also.

7. Significant saving occurred mainly under the following Head/ Schemes; reasons for which were not communicated

Head	Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
4403 Capital Outlay on Animal Husbandry			
101 Veterinary Services and Animal Health			
0011 General			
2062 Director Animal Husbandry Jammu			
O 4,39.99			
S -	4,39.99	3,10.20	(-)1,29.79
104 Sheep and Wool Development			
0011 General			
1499 Sheep Development Board			
O 1,87.50			
S -	1,87.50	1,08.05	(-)79.45

8. Excess occurred mainly under the following Head/ Schemes; reasons thereof were not communicated

Head	Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess (+)
4403 Capital Outlay on Animal Husbandry			
101 Veterinary Services and Animal Health			
0011 General			
0138 Sheep Husbandry Kashmir			
O 3,32.92			
S -	3,32.92	6,75.50	(+)3,42.58
0195 Sheep Husbandry Jammu			
O 3,04.94			
S -	3,04.94	6,65.48	(+)3,60.54

GRANT NO. 13 (Concl'd.)

Head	Total Grant/ Appropriation (₹ in Lakh)	Actual Expenditure	Excess (+)
4403 Capital Outlay on Animal Husbandry			
101 Veterinary Services and Animal Health			
0011 General			
0844 Directorate of Animal Husbandry Department Kashmir			
	O 4,38.82		
	S -	4,38.82	4,70.95
			(+)32.13
107 Fodder and Feed Development			
0031 Centrally Sponsored Schemes			
2079 Integrated Dairy Development Project			
	O 1,78.00		
	S -	1,78.00	4,38.92
			(+)2,60.92
9. Entire provision in respect of the following Schemes remained unutilized throughout the year; reasons thereof have not been communicated.			
Head		Total Grant/ Appropriation (₹ in Lakh)	
4403 Capital Outlay on Animal Husbandry			
101 Veterinary Services and Animal Health			
0011 General			
1925 Control of Animal Disease			3,62.00
2402 National Live Stock Management Programme			2,36.00
0031 Centrally Sponsored Scheme			
1925 Control of Animal Disease			11,34.00
2402 National Live Stock Management Programme			11,60.00
107 Fodder and Feed Development			
0011 General			
2079 Integrated Dairy Development Project			43.00
10. Expenditure under the following Head/Schemes was incurred without budgetary provisions; reasons thereof were not communicated.			
Head		Actual Expenditure (₹ in Lakh)	
4403 Capital Outlay on Animal Husbandry			
104 Sheep and Wool Development			
0031 Centrally Sponsored Schemes			
2305 National Projects for Cattle and Buffalo Breeding			3,65.30
800 Other Expenditure			
0031 Centrally Sponsored Schemes			
2079 Animal Disease Surveillance			95.46

GRANT NO. 14 – REVENUE DEPARTMENT**MAJOR HEADS**

2029	Land Revenue
2053	District Administration
2055	Police
2070	Other Administrative Services
2235	Social Security and Welfare
2245	Relief on account of Natural Calamities
2250	Other Social Services
2506	Land Reforms
4059	Capital Outlay on Public Works
4235	Capital Outlay on Social Security and Welfare

		Total Grant/ Appropriation	Actual Expenditure (₹ in thousand)	Excess (+) Saving (-)
Revenue :				
Voted-				
Original	9,33,34,54			
		10,37,22,54	7,87,96,04	(-)2,49,26,50
Supplementary	1,03,88,00			
Amount surrendered during the year				
Capital:				
Voted-				
Original	9,37,50			
		20,09,37,50	9,10,91,31	(-)10,98,46,19
Supplementary	20,00,00,00			
Amount surrendered during the year				
Notes and Comments:				

Revenue Section

1. Supplementary provision of ₹ 1,03,88.00 lakh proved injudicious in view of the final saving of ₹ 2,49,26.50 lakh as the expenditure did not come even up to the level of original provision of ₹ 9,33,34.54 lakh. Saving in the grant occurred during last year also.

GRANT NO. 14 (Contd.)

2 Saving in the Grant Occurred mainly under the following Heads/Schemes: reasons thereof were not communicated

Head			Total Grant/ Appropriation (₹ in Lakh)	Actual Expenditure	Savings(-)
2029 Land Revenue					
101 Collection Charges					
0099 General					
1058 Collection Charges					
	O	2,02,22.22			
	S	-	2,02,22.22	1,43,75.64	(-)58,46.58
103 Land Records					
0099 General					
1050 Director Land Records					
	O	1,94.50			
	S	-	1,94.50	1,79.61	(-)14.89
104 Management of Govt. Estates					
0099 General					
1209 Management of Govt. Estates					
	O	2,34.05			
	S	-	2,34.05	1,32.81	(-)1,01.24
2053 District Administration					
094 Other Establishment					
0099 General					
0700 Sub Divisional Magistrates					
	O	16,29.50			
	S	-	16,29.50	12,81.07	(-)3,48.43
1046 Tehsils					
	O	1,10,71.00			
	S	-	1,10,71.00	96,22.60	(-)14,48.40
1052 Revenue Training School					
	O	1,98.35			
	S	-	1,98.35	1,47.32	(-)51.03
1054 Land Acquisition Railways					
	O	43.40			
	S	-	43.40	24.65	(-)18.75

GRANT NO. 14 (Contd.)

Head		Total Grant/ Appropriation		Actual Expenditure (₹ in Lakh)	Savings(-)	
2053	District Administration					
094	Other Establishment					
0099	General					
1056	Land Acquisition Collector Special Defence					
		O	2,11.10			
		S	-	2,11.10	1,42.60	(-)68.50
1077	Land Acquisition Thein Dam Project					
		O	66.30			
		S	-	66.30	55.90	(-)10.40
101	Commissioners					
0099	General					
1048	Divisional Commissioners					
		O	9,23.41			
		S	-	9,23.41	8,49.22	(-)74.19
1051	Financial Commissioner					
		O	3,30.39			
		S	-	3,30.39	2,37.21	(-)93.18
2055	Police					
001	Direction and Administration					
0099	General					
1057	Expenditure on Migrants (Relief and Rehabilitation Commissioner Migrants)					
		O	14,04.60			
		S	-	14,04.60	6,05.05	(-)7,99.55
117	Internal Security					
0099	General					
1057	Expenditure on Migrants (Relief and Rehabilitation Commissioner Migrants)					
		O	2,66,00.00			
		S	19,98.57	2,85,98.57	2,69,12.83	(-)16,85.74
2245	Relief on account of Natural Calamities					
80	General					
001	Direction and Administration					
0099	General					
1073	Chief Executive Officer					
		O	1,71.80			
		S	-	1,71.80	61.97	(-)1,09.83

GRANT NO. 14 (Contd.)

Head			Total Grant/ Appropriation (₹ in Lakh)	Actual Expenditure	Savings(-)
2506 Land Reforms					
102 Consolidation of Holdings					
0099 General					
0569 Agrarian Reforms					
	O	41,08.53			
	S	-	41,08.53	15,40.76	(-)25,67.77
1059 Consolidation of Holdings					
	O	7,58.90			
	S	-	7,58.90	4,27.15	(-)3,31.75
2205 Settlement Commissioner					
	O	4,38.00			
	S	-	4,38.00	3,90.14	(-)47.86
3 Excess in the Grant mainly occurred under the following Heads/Schemes; reasons for which were not communicated.					
Head			Total Grant/ Appropriation (₹ in Lakh)	Actual Expenditure	Excess(+)
2053 District Administration					
093 District Establishment					
0099 General					
1049 Deputy Commissioners					
	O	23,13.22			
	S	-	23,13.22	34,49.74	(+)11,36.52
2070 Other Administrative Services					
800 Other Expenditure					
0099 General					
1078 Custodian General					
	O	79.10			
	S	-	79.10	80.37	(+)1.27
2310 Sub Divisional Magistrates/Area Development Offices					
	O	1,61.75			
	S	-	1,61.75	1,86.07	(+)24.32
2235 Social Security and Welfare					
60 Other Social Security and Welfare Programmes					
800 Other Expenditure					
0099 General					
0872 Other Schemes					
	O	4,80.00			
	S	-	4,80.00	7,02.68	(+)2,22.68

GRANT NO. 14 (Contd.)

Head			Total Grant/ Appropriation (₹ in Lakh)	Actual Expenditure	Excess(+)
2250 Other Social Services					
800 Other Expenditure					
0099 General					
1612 Special Officer Aadaf					
	O	1,58.80			
	S	-	1,58.80	1,63.08	(+)4.28

CAPITAL SECTION

4. Supplementary provision of ₹ 20,00,00.00 lakh proved excessive in view of the final saving of ₹ 10,98,46.19 lakh. No portion of the final saving was anticipated and surrendered.
5. Saving in the Grant occurred mainly under the following Heads/Schemes; reasons for which were not communicated.

Head			Total Grant/ Appropriation (₹ in Lakh)	Actual Expenditure	Saving (-)
4059 Capital Outlay on Public Works					
80 General					
201 Acquisition of land					
0011 General					
1285 Acquisition of land					
	O	7,12.50			
	S	-	7,12.50	1,55.04	(-)5,57.46
4235 Capital Outlay on Social Security and Welfare					
01 Rehabilitation					
201 Other Rehabilitation Schemes					
0011 General					
2165 Rehabilitation					
	O	-			
	S	20,00,00.00	20,00,00.00	9,09,36.27	(-)10,90,63.73

6. Entire Provision in respect of the following Head /Schemes remained unutilized throughout the year; reasons thereof have not been communicated.

Head			Total Grant/ Appropriation (₹ in Lakh)
4059 Capital Outlay on Public Works			
80 General			
800 Other Expenditure			
0011 General			
1050 Director Land Records			75.00
0031 Centrally Sponsored Schemes			
1050 Director Land Records			1,50.00

GRANT NO. 14 (Conclld.)**7. State Disaster Response Fund (SDRF):-**

A separate State Disaster Response Fund under Major Head 8121-General and Other Reserve Fund, 122- State Disaster Relief Fund has been constituted by the Government on the basis of the recommendations of “13th Finance Commission” with effect from 1st April 2010. As per the scheme for constitution and administration of the said fund the Government of India shall make contributions of 90 percent with matching contribution of 10 percent by the State. Credit to the Fund Account is effected by transfer from the Consolidated Fund of the State under Major Head 2245 – Relief on account of Natural Calamities after making proper provision there against in the Demand for Grants of the respective accounting years. However, the following contributions have been made to the fund during the year 2015-16.

(i)	Contribution by the State Government	12.50 crore
	Interest	NIL
(ii)	Contribution by the Government of India	1,58.03 crore
(iii)	Amount transferred from MH 8235/111	28.35 crore

Total**1,98.88 crore**

The details of the fund and Investments during the year 2015-2016 are as under:

Details of the Fund	8235- General and Other Reserve Fund 112-Calamity Relief Fund Investment Account (₹ in Crore)	8121-General and Other Reserve Fund. 122- State Disaster Response Fund Response Fund
O.B. as on 1.4.2015	28.35	2,02.18
Receipts during 2015-2016	Nil	1,98.88*
Disbursement during 2015-2016	28.35	65.00
Closing Balance as on 31.03.2016	Nil	3,36.06
Details of Investment		
O.B. as on 1.4.2015	10.86	Nil
Investment during 2015-2016	Nil	10.86**
Withdrawal from the Fund	10.86	Nil
Closing Balance as on 31.03.2016	Nil	10.86

* Includes ₹ 28.35 Crore transferred from Major Head 8235-111

** Represents balance transferred from Major Head 8235-112

GRANT NO. 15 –CONSUMER AFFAIRS AND PUBLIC DISTRIBUTION DEPARTMENT**MAJOR HEADS****2408 Food Storage and Warehousing****3475 Other General Economic Services****4235 Capital Outlay on Social Security and Welfare****4408 Capital Outlay on Food Storage and Warehousing****5475 Capital Outlay on Other General Economic Services**

		Total Grant/ Appropriation	Actual Expenditure (₹ in thousand)	Excess (+) Saving (-)
Revenue :				
Voted-				
Original	9,21,45	9,39,80	11,80,85	(+)2,41,05
Supplementary	18,35			
Amount surrendered during the year				...
Capital:				
Voted-				
Original	9,84,80,17	10,62,60,87	11,02,71,31	(+)40,10,44
Supplementary	77,80,70			
Amount surrendered during the year				...
Notes and Comments:				

Revenue Section

1. Supplementary Provision of ₹ 18.35 lakh proved inadequate in view of the final excess of ₹ 2,41.05 lakh; which requires regularization.
2. Significant excess occurred mainly under the following Head/ Scheme; reasons thereof were not communicated.

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess (+)
2408 Food Storage and Warehousing				
02 Storage and Warehousing				
800 Other Expenditure				
0099 General				
0942 Strengthening of P.D.S (J&K State Consumer Protection Commission)				
	O	1,44.65		
	S	1.85	1,46.50	3,08.71
				(+)1,62.21

GRANT NO. 15 (Contd.)

3. Significant saving occurred mainly under the following Head/ Scheme; reasons for which were not communicated.

Head	Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving(-)
3475 Other General Economic Services			
106 Regulation of Weights and Measures			
0099 General			
1063 Controller, Legal Meteorology			
O	7,76.80		
S	16.50	7,93.30	6,58.52 (-)1,34.78

4. Expenditure was incurred without budgetary provision under the following Head/Scheme; reasons for which were not communicated.

Head	Actual Expenditure (₹ in Lakh)
2408 Food Storage and Warehousing	
02 Storage and Warehousing	
800 Other Expenditure	
0031 Centrally Sponsored Schemes	
0942 Strengthening of P.D.S (J&K State Consumer Protection Commission)	2,13.62

Capital Section

5. In the Capital Section, Supplementary provision of ₹ 77,80.70 lakh proved inadequate in view of the final excess of ₹ 40,10.44 lakh; which requires regularization.
6. Significant excess occurred mainly under the following Heads/ Schemes; reasons for which were not communicated.

Head	Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess(+)
4235 Capital Outlay on Social Security and Welfare			
60 Other Social Security and Welfare Programmes			
800 Other Expenditure			
0099 General			
1256 Procurement and Supply of Essential Commodities, (Sugar)			
CA&PD Kashmir			
O	91,76.53		
S	-	91,76.53	1,38,79.89 (+)47,03.36

GRANT NO. 15 (Contd.)

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess(+)
4408	Capital Outlay on Food Storage and Ware Housing				
<i>01</i>	<i>Food</i>				
101	Procurement and Supply				
0099	General				
2160	Rice Kashmir				
		O	3,15,32.10		
		S	34,71.00	3,50,03.10	3,74,03.50
2161	Wheat Jammu				
		O	1,47,57.42		
		S	15,45.70	1,63,03.12	1,87,15.76
2162	Rice Jammu				
		O	1,40,20.26		
		S	27,64.00	1,67,84.26	1,87,55.43
<i>02</i>	<i>Storage and Warehousing</i>				
800	Other Expenditure				
0011	General				
0508	Consumer Affairs and Public Distribution Department				
		O	1,30.00		
		S	-	1,30.00	3,48.13
7.	Significant saving occurred mainly under the following Head/Schemes; reasons for which were not communicated.				
					(+)2,18.13
Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
4235	Capital Outlay on Social Security and Welfare				
<i>60</i>	<i>Other Social Security and Welfare Programmes</i>				
800	Other Expenditure				
0099	General				
1153	Kerosene Oil				
		O	9,32.30		
		S	-	9,32.30	6,83.49
1228	Procurement and Supply of Essential Commodities (sugar)				
		O	81,43.27		
		S	-	81,43.27	40,55.15
4408	Capital Outlay on Food Storage and Ware Housing				
<i>01</i>	<i>Food</i>				
101	Procurement and Supply				
0099	General				
0372	Transport Handling etc. on Ladakh Dispatches.				
		O	9,99.54		
		S		9,99.54	9,78.64
					(-)20.90

GRANT NO. 15 (Concl.d.)

Head	Total Grant/ Appropriation	Actual Expenditure	Saving (-)
	(₹ in Lakh)		
4408 Capital Outlay on Food Storage and Ware Housing			
<i>01 Food</i>			
101 Procurement and Supply			
0099 General			
0383 Kashmir Food and Supplies Department/ Consumer Affairs and Public Distribution Kashmir.			
	O 1,23,37.02		
	S -	1,23,37.02	1,00,78.13
			(-)22,58.89
0397 Jammu Food and Supplies Department/ Consumer Affairs and Public Distribution Jammu.			
	O 31,11.90		
	S -	31,11.90	28,67.57
			(-)2,44.33
2159 Wheat Kashmir			
	O 32,94.33		
	S -	32,94.33	25,48.93
			(-)7,45.40
8. Entire Provision under the following Heads/Schemes remained unutilized throughout the year; reasons for which were not communicated. Provision in the said schemes remained unutilized during the last two year also.			

Head	Total Grant/ Appropriation
	(₹ in Lakh)
4408 Capital Outlay on Food Storage and Warehousing	
<i>01 Food</i>	
101 Procurement and Supply	
0099 General	
2356 Block Development Council	5.50
5475 Capital Outlay on Other General Economic Services	
800 Other Expenditure	
0011 General	
0564 Survey and Statistics	40.00

9. Against total Estimated recoveries of ₹ 7,26,26.05 lakh under Major Head 4235-Capital Outlay on Social Security & Welfare and Major Head 4408-Capital Outlay on Food Storage and Ware Housing, the actual recoveries to the tune of ₹ 7,38,72.68 lakh were recovered

GRANT NO. 16 –PUBLIC WORKS DEPARTMENT

MAJOR HEADS

2059 Public Works

2216 Housing

3054 Roads and Bridges

4059 Capital Outlay on Public Works

5054 Capital Outlay on Roads and Bridges

		Total Grant/ Appropriation	Actual Expenditure (₹ in thousand)	Excess (+) Saving (-)
Revenue :				
Voted-				
Original	9,56,87,60	9,74,88,27	10,35,71,52	(+)60,83,25
Supplementary	18,00,67			
Amount surrendered during the year				
Capital:				
Voted-				
Original	13,41,26,85	16,85,27,68	11,78,68,24	(-)5,06,59,44
Supplementary	3,44,00,83			
Amount surrendered during the year				...

Notes and Comments:

Revenue Section

- Supplementary Grant of ₹ 18,00.67 lakh proved meager in view of final excess of ₹ 60,83.25 lakh. The excess of ₹ 60,83.25 lakh needs regularisation.
- Excess occurred mainly under the following Heads/Schemes; reasons for which were not communicated.

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess(+)
2059 Public Works				
80 General				
001 Direction and Administration				
0099 General				
1041 Chief Engineer Mechanical Engineering Department (Kashmir) with Circle and Divisional Offices				
	O	31,38.04		
	S	-	31,38.04	32,90.57
				(+)1,52.53

GRANT NO. 16 (Contd.)

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess(+)
2059	Public Works				
80	General				
001	Direction and Administration				
0099	General				
1281	Designs Directorate				
		O	10,15.90		
		S	-		
			10,15.90	10,35.86	(+)19.96
2216	Housing				
01	Government Residential Buildings				
700	Other Housing				
0099	General				
1040	Roads & Buildings Department Kashmir				
		O	2,50.00		
		S	-		
			2,50.00	3,61.07	(+)1,11.07
3054	Roads and Bridges				
80	General				
001	Direction and Administration				
0099	General				
1027	R&B Department Jammu				
		O	35,37.71		
		S	5,00.67		
			40,38.38	40,50.30	(+)11.92
2181	Chief Engineer PMGSY Kashmir				
		O	1,10.00		
		S	-		
			1,10.00	2,88,48.74	(+)2,87,38.74
2357	Halqa Panchayat				
		O	1,48.00		
		S	-		
			1,48.00	1,73.07	(+)25.07
3.	Significant saving occurred mainly under the following Heads/Schemes; reasons for which were not intimated.				
Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2059	Public Works				
80	General				
001	Direction and Administration				
0099	General				
1034	Chief Engineer Mechanical Engineering Department Jammu with Circle and Divisional Offices.				
		O	28,11.92		
		S	-		
			28,11.92	26,25.02	(-)1,86.90

GRANT NO. 16 (Contd.)

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2059	Public Works			
80	General			
001	Direction and Administration			
0099	General			
1035	Chief Engineer R&B Department Kashmir with Circle and Divisional Offices.			
	O	2,65,25.67		
	S	- ~		
		2,65,25.67	2,18,78.25	(-)46,47.42
1042	Chief Engineer (R&B) Jammu with Circle and Divisional Offices including Migrants			
	O	1,54,35.72		
	S	-		
		1,54,35.72	1,40,48.89	(-)13,86.83
1044	Stores Procurement Department			
	O	3,07,78.34		
	S	-		
		3,07,78.34	1,28,17.41	(-)1,79,60.93
2181	Prime Minister Gramin Sadak Yojana			
	O	29,98.60		
	S	-		
		29,98.60	21,24.24	(-)8,74.36
2275	Chief Engineer PMGSY Jammu			
	O	41,72.00		
	S	-		
		41,72.00	24,31.52	(-)17,40.48
3054	Roads and Bridges			
80	General			
001	Direction and Administration			
0099	General			
1028	R&B Department Kashmir			
	O	40,23.55		
	S	13,00.00		
		53,23.55	47,69.46	(-)5,54.09
2275	Chief Engineer PMGSY (Jammu)			
	O	2,00.00		
	S	-		
		2,00.00	1,36.39	(-)63.61
2342	PMRP Roads			
	O	39.15		
	S	-		
		39.15	19.74	(-)19.41
2355	District Planning and Development Board			
	O	77.00		
	S	-		
		77.00	35.72	(-)41.28
2356	Block Development Council			
	O	76.00		
	S	-		
		76.00	17.94	(-)58.06

GRANT NO. 16 (Contd.)

4. Expenditure under the following Head/Scheme was incurred without budget provision; reasons for which were not communicated.

Head	Actual Expenditure (₹ in Lakh)
2059 Public Works	
80 General	
103 Furnishings	
0099 General	
0459 Furnishings	1,15.31

Capital Section

5. Supplementary grant of ₹ 3,44,00.83 lakh proved injudicious as the expenditure did not even come upto the level of Original Provision, resulting in final saving of ₹ 5,06,59.44 lakh. No portion of final saving was anticipated or surrendered.

6. Significant saving occurred mainly under the following Heads/Schemes; reasons for which were not intimated.

Head	Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
4059 Capital Outlay on Public Works			
01 Office Buildings			
001 Direction and Administration			
0011 General			
1028 R&B Department Kashmir			
	O	1,43,82.32	
	S	20,75.00	
		1,64,57.32	26,91.53 (-)1,37,65.79
1270 Mechanical Engineering Jammu			
	O	3,37.50	
	S	-	
		3,37.50	2,84.96 (-)52.54
1276 Mechanical Engineering Kashmir			
	O	9,75.00	
	S	-	
		9,75.00	8,86.86 (-)88.14

GRANT NO. 16 (Contd.)

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
5054	Capital Outlay on Roads & Bridges				
03	State Highways				
101	Bridges				
0011	General				
2181	PMGSY Roads				
		O	10,00.00		
		S	20,00.00	21.43	(-)29,78.57
05	Roads				
337	Road Works				
0011	General				
2342	PMRP Roads				
		O	5,00.00		
		S	5,00.00	5,60.24	(-)4,39.76
7.	Saving was partly offset by excess under the following Heads/Schemes; reasons for which were not communicated.				
Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess(+)
4059	Capital Outlay on Public Works				
01	Office Buildings				
001	Direction and Administration				
0011	General				
1027	R & B Department Jammu				
		O	1,40,45.03		
		S	10,23.19	2,64,09.65	(+)1,13,41.43
1281	Designs Directorate				
		O	1,00.00		
		S	-	1,38.37	(+)38.37
60	Other Buildings				
800	Other Expenditure				
0011	General				
1717	Non-Functional Buildings (PWD) Jammu				
		O	3,00.00		
		S	-	51,05.69	(+)48,05.69
1899	Non-Functional Buildings (PWD) Kashmir				
		O	3,00.00		
		S	2,02.64	3,80,15.74	(+)3,75,13.10

GRANT NO. 16 (Contd.)

Head	Total Grant/ Appropriation (₹ in Lakh)	Actual Expenditure (₹ in Lakh)	Excess(+)
5054 Capital Outlay on Roads & Bridges			
03 State Highways			
101 Bridges			
0011 General			
1718 Reconstruction of Bridges			
	O 40,00.00		
	S 16,00.00	56,00.00	3,87,61.85
8. Entire Budget Provision has remained unutilized throughout the year in respect of following Heads/ Schemes; reasons for which were not communicated.			(+)3,31,61.85
Head		Total Grant/ Appropriation (₹ in Lakh)	
4059 Capital Outlay on Public Works			
01 Office Buildings			
001 Direction and Administration			
0031 Centrally Sponsored Scheme			
1027 R & B Department Jammu			65.93.50
1028 R & B Department Kashmir			65.93.50
5054 Capital Outlay on Roads & Bridges			
03 State Highways			
101 Bridges			
0031 Centrally Sponsored Scheme			
2181 PMGSY Roads			8,50,00.00
05 Roads			
337 Road Works			
0011 General			
2444 Cities and Towns			2,20,00.00
2445 Tourist Destinations			50,00.00
9. Expenditure under the following Heads/Schemes was incurred without budgetary provision; reasons for which were not communicated.			
Head		Actual Expenditure (₹ in Lakh)	
4059 Capital Outlay on Public Works			
01 Office Buildings			
001 Direction and Administration			
0011 General			
1899 Non Functional Buildings (PWD) Kashmir			8,44.32
2116 Prime Minister's Reconstruction Programme			38.78
2181 Prime Minister's Gramin Sadak Yojna (PMGSY)			2,07.11
0099 General			
1028 R & B Department Kashmir			7,15.41

GRANT NO. 16 (Contd.)

Head	Actual Expenditure (₹ in Lakh)
------	--------------------------------------

4059 Capital Outlay on Public Works

60 Other Buildings

800 Other Expenditure

0011 General

1824 Director Estates

31,85.66

5054 Capital Outlay on Roads & Bridges

03 State Highways

101 Bridges

0031 Centrally Sponsored Scheme

1926 Central Road Fund

22,90.08

10. Although no portion of the provision was distinctly earmarked for transfer to Reserve Fund Deposit Account under Major Head 3054- Roads and Bridges, yet an amount of ₹ 44,42.00 lakh was transferred to the fund account; reasons for which were not communicated.

11. **Suspense Transactions:** - The expenditure in the Grant includes ₹ 1,14,84.88 lakh under the Head 'Suspense'. The nature of transactions under the Head Suspense and Accounting procedure has been explained in Note 9 of Grant No.5-Ladakh Affairs Department. An analysis of transaction accounted for under the Head in this Grant during 2015-16 together with the Opening and Closing balances is given below.

Particulars/ Major Head of Account	Opening Balance as on 1 st April 2015	Debits	Credits	Closing balance as on 31 st March 2016
	(₹ in Lakh)			
2059-Public Works				
Purchases	(-)13,48.51	-	-	(-)13,48.51
Stock	92,46.19	1,14,84.88	1,64,95.09	42,35.98
Misc. P.W. Advance	9,03.02	-	-	9,03.02
Workshop Suspense	0.28	-	-	0.28
Total	1,54,12.67	1,14,84.88	1,64,95.09	37,90.77
2216-Housing				
Purchases	(-)9.37	-	-	(-)9.37
Stock	61.60	-	-	61.60
Misc. P.W. Advance	0.89	-	-	0.89
Workshop Suspense	(-)2.09	-	-	(-)2.09
Total	51.03	-	-	51.03
3054-Roads and Bridges-				
Purchases	(-)1,17.88	-	-	(-)1,17.88
Stock	(-)3,47.30	-	29.69	(-)3,76.99
Misc. P.W. Advance	1,11.05	-	-	1,11.05
Workshop Suspense	0.01	-	-	0.01
Total	(-)3,54.12	-	29.69	(-)3,83.81

GRANT NO. 16 (Contd.)

Particulars/ Major Head of Account	Opening Balance as on 1 st April 2015	Debits	Credits	Closing balance as on 31 st March 2016
		(₹ in Lakh)		

4059-Capital Outlay on Public Works

Stock	0.11	-	-	0.11
Total	0.11	-	-	0.11

5054-Capital Outlay on Roads and Bridges

Purchases	1.44	-	-	1.44
Stock	4.63	-	-	4.63
Misc. P.W. Advance	(-)1.00	-	-	(-)1.00
Total	5.07	-	-	5.07

12. Review of Tools and Plant, Establishment charges of the Public Works Department: - The percentage of expenditure on Establishment of Tools and Plant to the Works Outlay in the Public Works Department during 2013-14 to 2015-16 are indicated below (The percentage fixed by the Government in 1955 for supervision charges recoverable for works done for other departments, outside bodies etc. range between 7.5 and 15 for Establishment charges and between 0.5 and 1 for Tools and Plant charges depending on the cost of works).

Year and Head of account	Works Outlay	Establishment Charges	Percentage of Establishment Charges to Works Outlay	Tools and Plant Charges	Percentage of Tools and Plant Charges to Works Outlay
	(₹ in Lakh)			(₹ in Lakh)	
2059-Public Works "A"					
2013-14	23,06.00	3,77,06.24	16,35.14	13.84	0.60
2014-15	25,65.40	3,73,32.67	14,55.24	52.13	2.03
2015-16	29,12.08	4,54,48.01	15,60.67	17.25	0.59
2216-Housing					
2013-14	1,64.39	52,10.68	31,69.71	1,33.39	81.14
2014-15	22,24.50	35,08.48	1,57.72	1,87.06	8.41
2015-16	25,12.59	40,49.72	1,61.18	1,20.36	4.80
3054-Roads and Bridges					
2013-14	66,50.10	88,10.83	1,32.49	-	-
2014-15	85,04.83	4,99,00.58	5,86.73	-	-
2015-16	3,78,3.24	46,63.12	12.33	-	-
4059-Capital Outlay on Public Works "B"					
2013-14	6,04,11.73	5,36.74	0.89	3,76.79	0.62
2014-15	4,37,05.75	6,64.81	1.52	10,64.85	2.44
2015-16	8,49,35.11	27,99.01	3.30	7,08.93	0.83
4216-Capital Outlay on Housing					
2013-14	2,75.00	-	-	-	-
2014-15	-	-	-	-	-
2015-16	-	-	-	-	-

GRANT NO. 16 (Concl.d.)

Year and Head of account	Works Outlay	Establishment Charges	Percentage of Establishment Charges to Works Outlay	Tools and Plant Charges	Percentage of Tools and Plant Charges to Works Outlay
	(₹ in Lakh)			(₹ in Lakh)	
5054-Capital Outlay on Roads and Bridges					
2013-14	3,91,38.19	-	-	-	-
2014-15	4,51,47.29	-	-	-	-
2015-16	4,16,33.58	-	-	-	-

13. Central Road Fund (Subvention)

Out of proceeds of Excise duties on Motor Spirits earmarked for Road Development, the Central Government has constituted a Fund named as Central Road Fund. Out of this Fund amounts are allocated by the Government of India to the State Government, by crediting to Grant-in-Aid (CRF subvention) in the State Government account. The allocation is credited to Major Head 8449-Other Deposits Subvention from Central Road Fund by Contra debit to Major Head 3054-Roads and Bridges. Such of the expenditure under this Head is to be met out of the allocation (Other than those from Reserve) and is set off by transfer of an equivalent amount from the Deposit Head viz. 8449- Other deposits Subvention from Central Road Fund.

Total allocation made by the Government of India to the Jammu and Kashmir Government upto the end of March 2016 is ₹ 44,42.00 lakh against which the actual amount disbursed by the State Government is ₹ 22,90.00 lakh ending March, 2016, with a closing balance of ₹ 2,13,28.15 lakh.

GRANT NO. 17 – HEALTH AND MEDICAL EDUCATION DEPARTMENT

MAJOR HEADS

2210 Medical and Public Health

2211 Family Welfare

4210 Capital Outlay on Medical and Public Health

		Total Grant/ Appropriation	Actual Expenditure (₹ in thousand)	Excess (+) Saving (-)
Revenue:				
Voted-				
Original	19,11,46,49	21,50,26,01	23,69,30,67	(+)2,19,04,66
Supplementary	2,38,79,52			
Amount surrendered during the year				...
Capital:				
Voted-				
Original	7,37,67,87	7,37,67,87	2,40,72,55	(-)4,96,95,32
Supplementary	-			
Amount surrendered during the year				...
Notes and Comments:				

Revenue Section

- Supplementary provision of ₹ 2,38,79.52 lakh proved inadequate in view of final excess of ₹ 2,19,04.66 lakh. No portion of final excess of ₹ 2,19,04.66 lakh was anticipated and surrendered.
- Significant excess occurred under the following Head/Schemes; reasons for which were not communicated.

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess(+)
2210 Medical and Public Health.				
01 Urban Health Services - Allopathy				
001 Direction and Administration.				
0099 General				
0560 Medical Aid Centers Kashmir (DHSK)				
	O 6,70.33			
	S -	6,70.33	6,83.68	(+)13.35
0579 Gandhi Nagar Hospital Jammu				
	O 10,98.58			
	S -	10,98.58	12,66.95	(+)1,68.37
0602 State Health Transport Organization Jammu				
	O 1,74.44			
	S -	1,74.44	1,89.08	(+)14.64

GRANT NO. 17 (Contd.)

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess(+)
2210 Medical and Public Health.				
01 Urban Health Services - Allopathy				
001 Direction and Administration.				
0099 General				
0606 State Health Transport Organization Kashmir				
	O	1,67.75		
	S	-	1,67.75	(+)31.77
0614 District T.B Officers and T.B Clinics Kashmir				
	O	4,77.05		
	S	-	4,77.05	(+)11.12
0618 District Medical Officer Jammu (H.S)				
	O	4,89.13		
	S	-	4,89.13	(+)41.55
1307 Director Heath Services Kashmir JLNH Hospital Srinagar				
	O	11,47.84		
	S	2,59.20	14,07.04	(+)44.92
1522 District Medical Officer Kashmir				
	O	5,58.59		
	S	-	5,58.59	(+)4,11.89
1530 National Aids Control Programme				
	O	69.36		
	S	-	69.36	(+)1,65.98
104 Medical Store Depots.				
0099 General				
0598 Medical Stores Department Kashmir				
	O	1,63.73		
	S	-	1,63.73	(+)29.48
109 School Health Scheme				
0099 General				
0643 Other Health Schemes School Health Kashmir				
	O	27.37		
	S	-	27.37	(+)59.71
110 Hospitals and Dispensaries.				
0099 General				
0567 Govt. Hospital for Bone Joint Surgery Srinagar				
	O	14,41.02		
	S	-	14,41.02	(+)3,12.52

GRANT NO. 17 (Contd.)

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess(+)
2210 Medical and Public Health.				
01	<i>Urban Health Services - Allopathy</i>			
110	Hospitals and Dispensaries.			
0099	General			
0568	Lall Dedd Hospital for women Srinagar			
	O 28,66.08			
	S -	28,66.08	31,02.03	(+)2,35.95
0625	S.M.H.S Hospital Srinagar			
	O 48,62.13			
	S 12,76.56	61,38.69	66,39.40	(+)5,00.71
0662	Government Psychiatric Hospital Jammu			
	O 3,64.00			
	S -	3,64.00	4,01.79	(+)37.79
0688	Government Psychiatric Hospital Srinagar			
	O 6,03.80			
	S -	6,03.80	8,05.59	(+)2,01.79
1293	S.M.G.S. Hospital Jammu			
	O 32,08.29			
	S -	32,08.29	36,30.90	(+)4,22.61
1553	Children Hospital Srinagar			
	O 11,53.66			
	S -	11,53.66	12,68.29	(+)1,14.63
02	<i>Urban Health Services – Other System of Medicine</i>			
101	Ayurveda			
0099	General			
0681	Direction and Administration Director ISM J&K			
	O 7,47.18			
	S -	7,47.18	19,27.32	(+)11,80.14
1315	Bedded Hospital Ayurvedic Jammu			
	O 2,41.45			
	S -	2,41.45	2,80.00	(+)38.55
103	Unani			
0099	General			
0694	Medical Store I S M Kashmir			
	O 27.10			
	S -	27.10	83.67	(+)56.57
1837	Medical Store I S M Jammu			
	O 36.60			
	S -	36.60	51.23	(+)14.63

GRANT NO. 17 (Contd.)

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess(+)
2210	Medical and Public Health.			
03	<i>Rural and Services Allopathy</i>			
101	Health Sub Centre			
0099	General			
0580	Sub Centers Kashmir			
	O	54,50.4		
	S	-	54,50.18	(+)49.73
110	Hospital & Dispensaries			
0099	General			
0576	Improvement & Opening of new Dispensaries			
	O	46,05.8		
	S	-	49,21.06	(+)3,15.22
1306	Mobile Medical Aid Centers and Surgical Units Kashmir			
	O	1,50.32		
	S	-	1,69.66	(+)19.34
800	Other Expenditure			
0099	General			
2256	National Rural Health Mission			
	O	10,00.0		
	S	10,00.0	1,76,37.56	(+)1,56,37.56
05	<i>Medical Education, Training and Research.</i>			
105	Allopathy.			
0099	General			
0586	Sher-I-Kashmir Institute of Sciences (Hajan Block)			
	O	8,93.10		
	S	-	22,68.12	(+)13,75.02
06	<i>Public Health</i>			
101	Prevention and Control of Diseases.			
0099	General			
0589	Strengthening of Basic Health Services Jammu			
	O	2,90.12		
	S	-	3,53.29	(+)63.17
0596	Epidemic Diseases Organization Kashmir			
	O	1,85.46		
	S	-	2,48.51	(+)63.05

GRANT NO. 17 (Contd.)

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess(+)
2210	Medical and Public Health.			
06	Public Health			
101	Prevention and Control of Diseases.			
0099	General			
0603	Malaria Control Programme Jammu			
	O	6,15.14		
	S	-		
		6,15.14	7,08.71	(+)93.57
0613	Health Education and Its Strengthening Jammu			
	O	59.38		
	S	-		
		59.38	66.49	(+)7.11
0616	Maternity and Child Welfare Centre Gobal			
	O	2,13.84		
	S	-		
		2,13.84	2,39.76	(+)25.92
0642	Leprosy ADM, Control Jammu			
	O	49.01		
	S	-		
		49.01	56.22	(+)7.21
1268	Rural National Malaria Eradication Programme Jammu			
	O	47.64		
	S	-		
		47.64	54.17	(+)6.53
102	Prevention of Food Adulteration			
0099	General			
0648	Food Laboratories Kashmir			
	O	32.88		
	S	-		
		32.88	38.69	(+)5.81
104	Drug Control			
0099	General			
0633	Semi Medical Aid Centre Kashmir			
	O	2,00.95		
	S	-		
		2,00.95	2,34.42	(+)33.47
0654	Deputy Controller Drugs and Food Jammu			
	O	96.09		
	S	-		
		96.09	1,56.24	(+)60.15
0658	Deputy Controller and Food Control Organization Kashmir			
	O	1,21.27		
	S	-		
		1,21.27	3,01.55	(+)1,80.28

GRANT NO. 17 (Contd.)

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess(+)
2210	Medical and Public Health.			
06	Public Health			
104	Drug Control			
0099	General			
1264	Mobile Medical Aid Centres Jammu			
	O	45.90		
	S	-	45.90	60.92
				(+)15.02
2264	Semi Medical Aid Centre Jammu- Controller Drugs and Food Control Organization			
	O	1,41.87		
	S	-	1,41.87	2,24.99
				(+)83.12
107	Public Health Laboratories.			
0099	General			
0656	Drugs Laboratory Kashmir			
	O	97.15		
	S	-	97.15	1,22.71
				(+)25.56
2267	District Headquarter Laboratories STD Controller Drugs and Food Control Organization			
	O	68.38		
	S	-	68.38	85.33
				(+)16.95
2211	Family Welfare-			
003	Training			
0099	General			
2204	Director Family Welfare J&K.			
	O	1,06.06		
	S	-	1,06.06	1,11.58
				(+)5.52
101	Rural Family Welfare Services			
0099	General			
2204	Director Family Welfare J&K.			
	O	23,07.24		
	S	-	23,07.24	25,94.86
				(+)2,87.62

GRANT NO. 17 (Contd.)

3. Saving in the Grant occurred under the following Heads/Schemes; reasons for which were not intimated.

Head	Total Grant/ Appropriation	Actual Expenditure	Saving (-)
	(₹ in Lakh)		
2210 Medical and Public Health			
01 Urban Health Services- Allopathy			
001 Direction and Administration			
0099 General			
0558 District Medical Facility Jammu			
O 54.42.13			
S 8,05.08	62,47.21	52,97.17	(-)9,50.04
0610 District T.B Officers & Clinics Jammu			
O 8,15.20			
S -	8,15.20	7,55.66	(-)59.54
0627 District Medical Facilities Kashmir			
O 34,58.13			
S 10,20.71	44,78.84	43,86.18	(-)92.66
0629 Subsidiary Health Center Kashmir			
O 2,98.07			
S -	2,98.07	1,83.87	(-)1,14.20
0630 State T.B Office Jammu			
O 61.26			
S -	61.26	52.80	(-)8.46
0634 State T.B Office Kashmir			
O 77.68			
S -	77.68	69.30	(-)8.38
0636 Direction and Administration Jammu			
O 67,64.70			
S 26,64.70	94,29.40	84,51.43	(-)9,77.97
0638 Direction Office Kashmir (DHSK)			
O 35,28.04			
S -	35,28.04	25,12.17	(-)10,15.87
104 Medical Stores Depots.			
0099 General			
1279 Medical Stores Department Jammu			
O 2,20.46			
S -	2,20.46	2,14.88	(-)5.58
109 School Health Schemes.			
0099 General			
0591 School Health Schemes Jammu			
O 50.27			
S -	50.27	44.75	(-)5.52

GRANT NO. 17 (Contd.)

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2210	Medical and Public Health			
01	Urban Health Services- Allopathy			
110	Hospitals and Dispensaries.			
0099	General			
0557	C D Hospital Jammu			
	O	11,49.53		
	S	-		
		11,49.53	10,71.47	(-)78.06
0559	Chitranjan Dass Mobile Hospital			
	O	4,11.09		
	S	-		
		4,11.09	2,79.79	(-)1,31.30
0562	Improvement and Opening of New Dispensaries Jammu			
	O	29,87.51		
	S	-		
		29,87.51	25,25.78	(-)4,61.73
0564	Medical AID Centers Jammu			
	O	6,78.75		
	S	-		
		6,78.75	6,27.47	(-)51.28
0575	Emergency Hospital Jammu			
	O	4,83.33		
	S	-		
		4,83.33	4,01.83	(-)81.50
0576	Improvement and Opening of New Dispensaries			
	O	2,09.10		
	S	-		
		2,09.10	5.88	(-)2,03.22
0585	Sub District Hospitals Jammu			
	O	69,02.41		
	S	8,80.32		
		77,82.73	60,36.85	(-)17,45.88
0588	Leper Hospital Sgr			
	O	1,46.62		
	S	-		
		1,46.62	1,39.53	(-)7.09
0622	Sub District Hospitals Kashmir			
	O	73,97.07		
	S	18,19.41		
		92,16.48	88,33.03	(-)3,83.45
0660	C. D. Hospital Srinagar			
	O	10,47.88		
	S	-		
		10,47.88	10,27.50	(-)20.38
0666	Artificial Limb Centre Srinagar Recoupment of Contingency Fund			
	O	52.32		
	S	-		
		52.32	7.86	(-)44.46

GRANT NO. 17 (Contd.)

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2210	Medical and Public Health			
01	<i>Urban Health Services- Allopathy</i>			
110	Hospitals and Dispensaries.			
0099	General			
0680	Medical College Hospital Jammu			
	O	49,14.27		
	S	15,25.62	64,39.89	58,76.03
				(-)5,63.86
0678	Associated Hospital Srinagar			
	O	27,95.24		
	S	-	27,95.24	3,016.55
				(-)24,88.69
1529	Administrator Associated Hospitals Jammu			
	O	20,58.46		
	S	-	20,58.46	16,715.79
				(-)3,82.67
1758	Sanat Nagar Hospital			
	O	1,85.09		
	S	-	1,85.09	84.68
				(-)1,00.41
1764	G. B. Pant Hospital			
	O	8,51.18		
	S	-	8,51.18	6,53.65
				(-)1,97.53
2261	Chitranjan Dass Mobile Hospital (CDMH)			
	O	55.50		
	S	-	55.50	33.41
				(-)22.09
200	Other Health Schemes.			
0099	General			
0641	Integrated Child Development Schemes Jammu			
	O	4,95.67		
	S	-	4,95.67	4,44.88
				(-)50.79
02	<i>Urban Health Services – Other System of Medicine.</i>			
101	Ayurveda			
0099	General			
0667	Unani and Ayurvedic Dispensaries Kashmir (ISM)			
	O	38,42.65		
	S	-	8,42.65	32,51.16
				(-)5,91.49
03	<i>Rural Health Services</i>			
101	Health Sub- Centers			
0099	General			
0581	Sub Centre Jammu			
	O	46,67.79		
	S	-	46,67.79	41,45.80
				(-)5,21.99

GRANT NO. 17 (Contd.)

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2210	Medical and Public Health				
03	<i>Rural Health Services.</i>				
103	Primary Health Centers (Basic Services)				
0099	General				
0566	Primary Health Centre Jammu				
	O	2,52.17			
	S	-	2,52.17	2,23.03	(-)29.14
0644	Primary Health Centre Sgr				
	O	1,33,52.67			
	S	46,87.68	1,80,40.35	1,64,14.72	(-)16,25.63
0649	Primary Health Centre R.S. Pura (Medical College Jammu)				
	O	2,74.90			
	S	41.14	3,16.04	2,18.18	(-)97.86
1272	Improvement And Opening of New Basic Health And Primary Centers Jammu				
	O	6,49.88			
	S	-	6,49.88	6,13.85	(-)36.03
2262	Primary Health Centers Jammu (Kot Bhalwal)				
	O	1,05,86.13			
	S	23,38.84	1,29,24.97	1,05,59.54	(-)23,65.43
2356	Block Development Council				
	O	15.00			
	S	-	15.00	5.83	(-)9.17
110	Primary Health centers				
0099	General				
0577	Mobile Medical Units Jammu				
	O	1,18.54			
	S	-	1,18.54	1,06.04	(-)12.50
0696	Unani Ayurvedic Dispensaries Jammu				
	O	37,14.55			
	S	-	37,14.55	32,59.29	(-)4,55.26
05	<i>Medical Education, training and Research.</i>				
105	Allopathy.				
0099	General				
0166	Medical College Jammu				
	O	1,17,48.59			
	S	-	1,17,48.59	1,10,25.10	(-)7,23.49
0305	Medical College Srinagar				
	O	88,29.30			
	S	22,26.22	1,10,55.52	1,02,75.50	(-)7,80.02

GRANT NO. 17 (Contd.)

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2210	Medical and Public Health			
05	<i>Medical Education, training and Research.</i>			
105	Allopathy.			
0099	General			
0590	Institute of Medical Sciences Srinagar			
	O	2,68,38.49		
	S	-	2,68,38.49	2,42,44.85
				(-)25,93.64
0592	AMT School Srinagar			
	O	1,72.35		
	S	-	1,72.35	1,35.82
				(-)36.53
0679	Principal Dental College Srinagar			
	O	18,41.55		
	S	-	18,41.55	17,83.46
				(-)58.09
0682	A M T School Jammu			
	O	3,53.62		
	S	-	3,53.62	2,67.65
				(-)85.97
1544	Principal SKIMS Medical College Bemina Srinagar			
	O	49,13.33		
	S	-	49,13.33	35,27.01
				(-)13,86.32
1756	T. B. Demonstration cum Training Centers			
	O	1,89.64		
	S	-	1,89.64	1,81.21
				(-)8.43
2375	Super Specialty Hospital Jammu			
	O	5,57.80		
	S	1,10.40	6,68.20	6,63.25
				(-)4.95
2023	Dental College Jammu			
	O	12,31.30		
	S	-	12,31.30	10,87.29
				(-)1,44.01
06	<i>Public Health Department.</i>			
101	Prevention and Control of Disease.			
0099	General			
0584	Strengthening of Basic Health Services			
	O	3,90.00		
	S	-	3,90.00	3,64.87
				(-)25.13
0595	Epidemic Diseases Organisation Jammu			
	O	84.30		
	S	-	84.30	48.05
				(-)36.25
0597	Leper Hospital Jammu			
	O	1,22.00		
	S	-	1,22.00	93.43
				(-)28.57
0599	Leprosy Control Unit Jammu			
	O	3,41.24		
	S	-	3,41.24	2,92.11
				(-)49.13

GRANT NO. 17 (Contd.)

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2210 Medical and Public Health				
06	Public Health Department.			
101	Prevention and Control of Disease.			
0099	General			
0601	Leprosy SET Centers Kashmir			
	O	1,07.24		
	S	-		
		1,07.24	89.41	(-)17.83
0619	Kashmir Public Health Department			
	O	1,40.32		
	S	-		
		1,40.32	1,15.25	(-)25.07
0635	Urban National Malaria Eradication Programme Jammu			
	O	1,49.51		
	S	-		
		1,49.51	1,34.10	(-)15.41
0639	Improvement and Opening of Basic Health Services Kashmir			
	O	5,79.97		
	S	-		
		5,79.97	5,49.02	(-)30.95
0686	Cholera Combat Team Kashmir			
	O	16.15		
	S	-		
		16.15	9.66	(-)6.49
0690	Leprosy SET Centers Jammu			
	O	50.36		
	S	-		
		50.36	39.42	(-)10.94
1277	Visual Impairment And Control of Blindness Jammu			
	O	2,90.15		
	S	-		
		2,90.15	2,67.45	(-)22.70
1288	Leprosy Control Units Kashmir			
	O	1,23.18		
	S	-		
		1,23.18	70.18	(-)53.00
1300	SET Medical (spm)			
	O	5,04.70		
	S	-		
		5,04.70	4,49.25	(-)55.45
1523	National Malaria Eradication Programme Kashmir			
	O	48.72		
	S	-		
		48.72	39.06	(-)9.66
1525	Visual Impairment and Control of Blindness Kashmir			
	O	3,58.87		
	S	-		
		3,58.87	3,52.74	(-)6.13
1527	Eradication of Small Pox Mobile Squads Kashmir			
	O	89.65		
	S	-		
		89.65	75.56	(-)14.09

GRANT NO. 17 (Contd.)

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2210	Medical and Public Health			
06	Public Health Department.			
101	Prevention and Control of Disease.			
0099	General			
1757	Anti V.D/ STD Control Organisation			
	O	94.26		
	S	-		
		94.26	77.52	(-)16.74
2263	Anti V.D/ STD Control Organisation			
	O	37.05		
	S	-		
		37.05	29.76	(-)7.29
104	Drug Control.			
0099	General			
1294	Controller Drugs and Food J & K Control Organisation			
	O	7,78.53		
	S	-		
		7,78.53	5,29.78	(-)2,48.75
107	Public Health Laboratories.			
0099	General			
0626	Head-Quarter Laboratories STD			
	O	42.13		
	S	-		
		42.13	8.53	(-)33.60
0676	District Headquarter Laboratories STD			
	O	93.79		
	S	-		
		93.79	83.38	(-)10.41
0689	Muffasil Sanitation Preventive Organization SET Centre Central Laboratory Srinagar			
	O	59.12		
	S	-		
		59.12	40.84	(-)18.28
800	Other Expenditure			
0099	General			
0565	Rehbar-I-Sehat Kasmir			
	O	69.18		
	S	-		
		69.18	55.47	(-)13.71
0617	Muffasil Sanitation Services			
	O	98.57		
	S	-		
		98.57	65.78	(-)32.79
0620	Rehbar- I- Sehat Jammu			
	O	1,23.86		
	S	-		
		1,23.86	1,10.99	(-)12.87
0621	Divisional Nutrition Officer Jammu			
	O	40.88		
	S	-		
		40.88	34.40	(-)6.48
2268	Divisional Nutrition Organization Kashmir			
	O	15.05		
	S	-		
		15.05	7.40	(-)7.65

GRANT NO. 17 (Contd.)

Head	Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2211 Family Welfare			
001 Direction & Administration			
0099 General			
2204 Director Family Welfare, J & K			
O	7,26.20		
S	32,23.64	39,49.84	33,38.58
104 Transport			(-)6,11.26
0099 General			
2204 Director Family Welfare, J & K			
O	25.00		
S	-	25.00	6.49
			(-)18.51
4. Expenditure under the following Heads/Schemes has been incurred without budget provision; reasons thereof were not communicated.			
Head			Actual Expenditure (₹ in Lakh)
2210 Medical and Public Health			
01 <i>Urban Health Services – Allopathy.</i>			
001 Direction and Administration			
0031 Centrally Sponsored Schemes			
1532 National T.B Control Programme			3,86.65
0099 General			
0604 Subsidiary Health Centers Jammu			3.38
200 Other Health Scheme			
0099 General			
0616 Maternity and Child Welfare Centre Gobal			8.19
800 Other Expenditure.			
0031 Centrally Sponsored Schemes			
0192 Implementation of AYUSH			8,33.98
03 <i>Rural Health Services</i>			
101 Health Sub Centre			
0099 General			
0585 District/Sub District Hospital Jammu			7.42
103 Primary Health Centre (Basic Services)			
0099 General			
0637 Primary Health Centre			47.03
0694 Medical Store ISM Kashmir			37.77
800 Other Expenditure			
0031 Centrally Sponsored Schemes			
2256 National Health Mission			1,17,64.16

GRANT NO. 17 (Contd.)

Head	Actual Expenditure (₹ in Lakh)
2210 Medical and Public Health	
04 <i>Public Health</i>	
104 Siddha	
0031 Centrally Sponsored Schemes	
1881 Prevention and Control of Diseases.	17.67
06 <i>Public Health</i>	
101 Prevention and Control of Diseases.	
0031 Centrally Sponsored Scheme	
1532 National T.B Control Programme	1,20.42
1881 Prevention and Control of Diseases.	9.06
0099 General	
0669 Set Centre	14.17
1530 National Aids Control Programme	5,42.94
1881 Prevention and Control of Diseases.	10,06.38
2211 Family Welfare-	
001 Direction & Administration	
0031 Centrally Sponsored Scheme	
1651 District Family Welfare Bureau	2,80.48
1653 Post Partum Centres	1,80.92
1769 State Family Welfare Bureau	4,30.35
0099 General	
1652 Rural Family Welfare Centre	6.20
1769 State Family Welfare Bureau	69.11
004 Research and Evaluation	
0031 Centrally Sponsored Scheme	
2204 Director Family Welfare Jammu	9.88
101 Rural Family Welfare Services	
0099 General	
1652 Rural Family Welfare Centre	7.57
0031 Centrally Sponsored Scheme	
1651 District Family Welfare Bureau	1,76.22
103 Maternity & Child Welfare	
0011 General	
2362 Incentive for Reduction for Infant Mortality rate	9,59.78
0099 General	
2362 Incentive for Reduction for Infant Mortality rate	89.19
109 Reproduction & Child Health Programme	
0031 Centrally Sponsored Scheme	
1287 Integrated Child Development	15,79.00

GRANT NO. 17 (Contd.)

Head	Actual Expenditure (₹ in Lakh)
2211 Family Welfare-	
800 Other Expenditure	
0031 Centrally Sponsored Scheme	
0580 Sub-Centre Kashmir	16,98.63
0581 Sub Centre Jammu	17,63.85
1651 District Family Welfare Bureau	4,58.14
1654 Training of ANM/LHV/AMT School	1,65.77
1769 State Family Welfare Jammu	41.67

Capital Section

5. Original Provision of ₹ 7,37,67.87 lakh proved excessive in view of the final saving of ₹ 4,96,95.32 lakh. No portion of final saving ₹ 4,96,95.32 lakh was anticipated and surrendered.
6. Persistent saving in the Grant occurred during the last five years also as detailed below:-
- | Year | Total Grant/
Appropriation | Actual
Expenditure
(₹ in Lakh) | Saving (-) |
|-----------|-------------------------------|--------------------------------------|---------------|
| 2010-2011 | 3,48,05.98 | 3,06,14.99 | (-)41,90.99 |
| 2011-2012 | 3,29,37.44 | 2,68,62.25 | (-)60,75.19 |
| 2012-2013 | 3,18,85.50 | 2,57,43.07 | (-)61,42.43 |
| 2013-2014 | 2,66,34.00 | 2,33,53.73 | (-)32,80.27 |
| 2014-2015 | 4,48,52.28 | 2,12,62.87 | (-)2,35,89.41 |
7. Significant Saving in the Grant occurred under the following Head/ Schemes; reasons for which were not communicated.

Head	Total Grant/ Appropriation (₹ in Lakh)	Actual Expenditure	Saving (-)
4210 Capital Outlay on Medical and Public Health.			
01 Urban Health Services.			
800 Other Expenditure			
0011 General			
0166 Medical College, Jammu			
O	13,50.00		
S	-	13,50.00	2,30.18
			(-)11,19.82
0305 Medical College Srinagar			
O	21,00.00		
S	-	21,00.00	10,20.29
			(-)10,79.71
1538 Drug and Food Control			
O	1,87.50		
S	-	1,87.50	1,71.88
			(-)15.62

GRANT NO. 17 (Contd.)

Head		Total Grant/ Appropriation (₹ in Lakh)	Actual Expenditure	Saving (-)
4210 Capital Outlay on Medical and Public Health.				
01 Urban Health Services.				
800 Other Expenditure				
0011 General				
1539 Indian System Of Medicine (ISM)				
	O	7,67.50		
	S	-		
		7,67.50	45.00	(-)7,22.50
1540 Dental College Srinagar				
	O	5,04.00		
	S	-		
		5,04.00	3,97.02	(-)1,06.98
1543 Medical Institution				
	O	22,50.00		
	S	-		
		22,50.00	11,14.23	(-)11,35.77
1544 Jehlum Valley Medical College				
	O	7,50.00		
	S	-		
		7,50.00	7,37.74	(-)12.26
8.	Saving was partly offset by excess under the following Head/ Schemes; reasons thereof were not communicated			

Head		Total Grant/ Appropriation (₹ in Lakh)	Actual Expenditure	Excess(+)
4210 Capital Outlay on Medical and Public Health.				
01 Urban Health Services.				
800 Other Expenditure				
0011 General				
1536 Director Health Jammu				
	O	4,42.11		
	S	-		
		4,42.11	43,75.04	(+)39,32.93
1537 Director Health Kashmir				
	O	11,53.26		
	S	-		
		11,53.26	63,11.55	(+)51,58.29
1541 Associated Hospital Srinagar				
	O	9,45.00		
	S	-		
		9,45.00	17,48.35	(+)8,03.35
1542 Associated Hospital Jammu				
	O	8,41.50		
	S	-		
		8,41.50	10,22.13	(+)1,80.63
2023 Government Dental Hospital Jammu				
	O	8,79.00		
	S	-		
		8,79.00	9,47.68	(+)68.68

GRANT NO. 17 (Contd.)

9. Entire provision under the following Head/ Schemes remained un-utilized throughout the year; reasons thereof were not communicated..

Head	Total Grant/ Appropriation (₹ in Lakh)
4210 Capital Outlay on Medical and Public Health.	
01 <i>Urban Health Services.</i>	
800 Other Expenditure	
0011 General	
2256 National Rural Health Mission	65,00.00
0031 Centrally Sponsored Schemes	
2256 National Rural Health Mission	5,30,00.00
03 <i>Rural Health Services</i>	
200 Other Systems	
0011 General	
0192 Implementation of AYUSH	74.00
0031 Centrally Sponsored Schemes	
0192 Implementation of AYUSH	7,41.00
04 <i>Public Health</i>	
101 Prevention and Control of Diseases	
0031 Centrally Sponsored Schemes	
1530 National AIDS Control Programme	12,83.00

10. Expenditure under the following Head/Schemes has been incurred without budget provision; reasons thereof were not communicated.

Head	Actual Expenditure (₹ in Lakh)
4210 Capital Outlay on Medical and Public Health.	
01 <i>Urban Health Services – Allopathy.</i>	
200 Other Health Schemes	
0031 Centrally Sponsored Schemes	
2397 National Urban Health Mission	11,33.42
800 Other Expenditure	
0011 General	
1591 Incentive to Small Scale Industries J&K	3.24
0031 Centrally Sponsored Schemes	
1536 Director Health Jammu	18.39
1537 Director Health Kashmir	69.36
0099 General	
2256 National Rural Health Mission	36,02.00

GRANT NO. 17 (Concl'd.)

Head	Actual Expenditure (₹ in Lakh)
4210 Capital Outlay on Medical and Public Health.	
04 <i>Public Health</i>	
101 Prevention and Control of Diseases	
0031 Centrally Sponsored Schemes	
1881 Prevention and Control of Diseases	10,97.19
80 <i>General</i>	
800 Other Expenditure	
0011 General	
1537 Director Health Kashmir	27.86

GRANT NO. 18 –SOCIAL WELFARE DEPARTMENT

MAJOR HEADS

2055 Police

2070 Other Administrative Services

2225 Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes

2235 Social Security & Welfare

2236 Nutrition

4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes

4235 Capital Outlay on Social Security & Welfare

4236 Capital Outlay on Nutrition

		Total Grant/ Appropriation	Actual Expenditure (₹ in thousand)	Excess (+) Saving (-)
Revenue:				
Voted-				
Original	5,75,45,43			
		6,21,74,28	8,44,10,98	(+)2,22,36,70
Supplementary	46,28,85			
Amount surrendered during the year				...
Capital:				
Voted-				
Original	1,14,08,55			
		1,17,60,80	1,33,44,62	(+)15,83,82
Supplementary	3,52,25			
Amount surrendered during the year				...

Notes and Comments:

Revenue Section

- 1 In the Revenue Section Supplementary Provision of ₹ 46,28.85 lakh proved inadequate in view of final excess of ₹ 2,22,36.70 lakh. The excess requires regularization.
2. Excess over the provision occurred mainly under the following Heads/ Schemes; reasons for which were not communicated.

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess (+)
2225 Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes				
02 Welfare of Scheduled Tribes				
800 Other Expenditure				
0099 General				
1814 Tribal Sub Plan (SCA)				
	O	9,00.00		
	S	-	9,00.00	(+)23,37.13

GRANT NO. 18 (Contd.)

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess (+)
2225	Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes				
03	<i>Welfare of Backward Classes</i>				
102	Economic Development				
0099	General				
0442	Advisory Board for Gujjar and Bakarwals				
	O	89.87			
	S	-	89.87	1,20.85	(+)30.98
1828	Welfare of Pahari Speaking People				
	O	17,38.01			
	S	-	17,38.01	25,80.20	(+)8,42.19
277	Education				
0099	General				
1080	Establishment of Markez Behboodi Khawteen Miskeen Bagh				
	O	1,32.55			
	S	-	1,32.55	1,52.33	(+)19.78
1094	Gujjar & Bakarwal Hostel Miskeen Bagh Srinagar				
	O	25.20			
	S	-	25.20	27.80	(+)2.60
80	<i>General</i>				
800	Other Expenditure.				
0099	General				
1099	Ladies Vocational Centers Jammu				
	O	50.93			
	S	-	50.93	57.60	(+)6.67
2036	Development of Cottage Industries centre Jammu				
	O	2,38.16			
	S	-	2,38.16	2,40.91	(+)2.75
2037	Development of Cottage Industries centre Kashmir				
	O	1,28.95			
	S	-	1,28.95	2,23.48	(+)94.53
2235	Social Security and Welfare				
02	<i>Social Welfare</i>				
001	Direction and Administration				
0099	General				
1092	District Level Offices Kashmir				
	O	3,45.62			
	S	-	3,45.62	4,09.03	(+)63.41
2280	District Level Offices Jammu				
	O	1,73.46			
	S	-	1,73.46	2,83.01	(+)1,09.55

GRANT NO. 18 (Contd.)

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess (+)
2235	Social Security and Welfare				
02	<i>Social Welfare</i>				
102	Child Welfare				
0099	General				
0379	Other Social Security and Welfare Programme				
		O	4,34.30		
		S	-		
			4,34.30	25,52.42	(+)21,18.12
2045	Establishment of Bal Ashram Jammu				
		O	2,56.47		
		S	-		
			2,56.47	2,81.04	(+)24.57
103	Women's Welfare				
0099	General				
2040	Social Welfare Centers Kashmir				
		O	5,75.04		
		S	-		
			5,75.04	5,78.80	(+)3.76
104	Welfare of aged Infirm and Destitute				
0099	General				
1101	Old Age Pension (OAP) (ISSS) Children Kashmir				
		O	39,04.38		
		S	-		
			39,04.38	48,93.78	(+)9,89.40
800	Other Expenditure				
0099	General				
1107	Stipend to Destitute Kashmir				
		O	1.25		
		S	-		
			1.25	3.06	(+)1.81
1109	State Social Welfare Board 50%				
		O	67.73		
		S	-		
			67.73	72.86	(+)5.13
1112	Welfare of Handicapped Kashmir				
		O	1.25		
		S	-		
			1.25	2.97	(+)1.72
1834	State Share to Border Area Project 33%				
		O	1,93.00		
		S	-		
			1,93.00	2,00.00	(+)7.00

GRANT NO. 18 (Contd.)

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess (+)
2236	Nutrition				
80	General				
800	Other Expenditure				
0099	General				
1839	Applied Nutrition Programme Jammu				
		O	9,52.26		
		S	-		
			9,52.26	23,43.00	(+)13,90.74
2307	Applied Nutrition Programme Kashmir				
		O	11,75.08		
		S	-		
			11,75.08	32,47.85	(+)20,72.77
3.	Significant saving occurred mainly under the following Heads/Schemes; reasons for which were not communicated.				
Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2055	Police				
117	Internal Security				
0099	General				
0957	Internal Security				
		O	2,35.00		
		S	-		
			2,35.00	2.84	(-)2,32.16
2070	Other Administrative Services				
105	Special Commission of Enquiry				
0099	General				
1791	State Commission for Women				
		O	1,24.85		
		S	9.99		
			1,34.84	1,04.12	(-)30.72
2225	Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes.				
03	Welfare of Backward Classes.				
102	Economic Development.				
0099	General				
1796	Welfare of Gujjar And Backarwals				
		O	7,67.25		
		S	15,42.70		
			23,09.95	12,78.03	(-)10,31.92
1827	Welfare of Schedule Caste / Tribe and Other Backward Classes				
		O	9,10.20		
		S	12,10.79		
			21,20.99	17,80.16	(-)3,40.83

GRANT NO. 18 (Contd.)

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2225	Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes				
03	<i>Welfare of Backward Classes</i>				
102	Economic Development				
0099	General				
2324	Development of Other Backward Classes				
	O	1,29.29			
	S	-	1,29.29	1,08.16	(-)21.13
2235	Social Security and Welfare				
02	<i>Social Welfare</i>				
001	Direction and Administration				
0099	General				
1106	Tehsil Level Offices/KMR				
	O	4,12.80			
	S	-	4,12.80	3,91.33	(-)21.47
2038	Direction and Administration Kashmir				
	O	66,29.45			
	S	-	66,29.45	74.14	(-)65,55.31
2039	Direction and Administration Jammu				
	O	52,45.06			
	S	-	52,45.06	37,19.13	(-)15,25.93
2281	Tehsil Level Offices/Jammu				
	O	4,96.60			
	S	-	4,96.60	4,70.73	(-)25.87
0031	Centrally Sponsored Scheme				
2038	Direction and Administration Kashmir				
	O	44,82.00			
	S	-	44,82.00	7.60	(-)44,74.40
2039	Direction and Administration Jammu				
	O	33,94.00			
	S	-	33,94.00	3,68.58	(-)30,25.42
103	Women's Welfare				
0099	General				
0379	Other Social Security & Welfare Programme				
	O	10,00.00			
	S	-	10,00.00	5,00.00	(-)5,00.00
2041	Social Welfare Centre Jammu				
	O	7,85.72			
	S	-	7,85.72	7,35.19	(-)50.53

GRANT NO. 18 (Contd.)

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2235	Social Security and Welfare			
02	<i>Social Welfare</i>			
103	Women's Welfare			
0099	General			
2042	Homes for Destitutes and Deserted Women Nari Niketan Kashmir			
	O	93.90		
	S	-	93.90	(-)19.66
2043	Homes for Destitutes Nari Niketan Jammu			
	O	1,95.01		
	S	-	1,95.01	40.77
0031	Centrally Sponsored Scheme			
2410	National Mission for Employment of Women			
	O	12,15.00		
	S	-	12,15.00	(-)8,67.95
104	Welfare of Aged, Infirm and Destitute			
0099	General			
2429	Aasra			
	O	-		
	S	17,59.89	17,59.89	(-)16,79.80
2282	Old Age Pension (ISSS) Children Jammu			
	O	30,01.71		
	S	-	30,01.71	(-)4,10.09
106	Correctional Services			
0099	General			
2392	Establishment of Homes for Beggars			
	O	25.00		
	S	-	25.00	(-)15.00
800	Other Expenditure			
0099	General			
2048	Chairman State Board 100%			
	O	66.36		
	S	-	66.36	(-)16.36
2236	Nutrition			
02	<i>Distribution of Nutritious Food and Beverages</i>			
101	Special Nutrition Programme			
0031	Centrally Sponsored Scheme			
1287	Integrated Child Development Scheme			
	O	1,20,00.00		
	S	-	1,20,00.00	(-)1,19,97.79

GRANT NO. 18 (Contd.)

Head	Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2236 Nutrition -			
02 <i>Distribution of Nutritious Food and Beverages</i>			
101 Special Nutrition Programme			
0099 General			
1287 Integrated Child Development Scheme			
	O	44,33.00	
	S	1,00.28	
		45,33.28	12,91.17
4. Expenditure was incurred under the following Heads/Schemes without budgetary provision; reasons for which were not communicated.			(-)32,42.11
Head			Actual Expenditure (₹ in Lakh)
2235 Social Security and 'Welfare			
01 <i>Rehabilitation</i>			
202 Other Rehabilitation Schemes			
0099 General			
2433 J&K State Rehabilitation Council			2,75.00
02 <i>Social Welfare</i>			
101 Welfare of Handicapped			
0031 Centrally Sponsored Scheme			
2388 Indira Gandhi National Old Age Pension Scheme			2,00.00
102 Child Welfare			
0031 Centrally Sponsored Scheme			
1287 Integrated Child Development Scheme			2,96,18.10
1829 Post Matric Scholarship			17,06.49
2251 Merit cum Means Scholarship for Student of Minority Community			2.03
2633 Beti Bachao Beti Pado			3,14.86
0011 General			
0379 Other Social Security and Welfare Programme			2,41.50
0099 General			
2038 Direction & Administration Kashmir			1,27,51.25
03 <i>Welfare of Backward Classes</i>			
102 National Family Benefit Scheme			
0031 Centrally Sponsored Scheme			
2387 Indira Gandhi National Handicapped Pension Scheme			14.58

GRANT NO. 18 (Contd.)

Head	Actual Expenditure (₹ in Lakh)
2235 Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes	
03 <i>Welfare of Backward Classes</i>	
102 National Family Benefit Scheme	
0031 Centrally Sponsored Scheme	
2388 Indira Gandhi National Old Age Pension Scheme	19,59.21
2389 Indira Gandhi National Family Benefit Pension Scheme	57.54
2390 Indira Gandhi National Women Pension Scheme	53.28
103 National Maternity Benefit Scheme.	
0031 Centrally Sponsored Scheme	
1872 National Social Assistance Programme	7,35.59
60 <i>Other Social Security and Welfare Programmes-</i>	
800 Other Expenditure	
0031 Centrally Sponsored Scheme	
2251 Merit cum Means Scholarship for Student of Minority Community	1,51.21
2323 Improvement of Vocational Training Institute	48.15
2372 National Mission for Empowerment of Women (NMEW)	17.34
0099 General	
0872 Other Schemes	54.70
2236 Nutrition.	
02 <i>Distribution of Nutritious Food & Beverages</i>	
800 Other Expenditure	
0099 General	
0063 Community Canning & Fruit Preservation Centre Kashmir	44.84

CAPITAL SECTION

5. In the Capital Section Original Provision of ₹ 1,14,08.55 lakh and Supplementary Provision of ₹ 3,52.25 lakh proved inadequate in view of the final excess of ₹ 15,83.82 lakh; the excess needs regularization .

GRANT NO. 18 (Contd.)

6. Excess over the provision occurred mainly under the following Heads/Schemes; reasons for which were not communicated.

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess (+)
4225	Capital outlay on Welfare of SCs, STs and Other Backward Classes				
02	<i>Welfare of Scheduled Tribes</i>				
800	Other Expenditure				
0011	General				
1796	Welfare of Gujjar And Bakerwals				
	O	1,20.00			
	S	-	1,20.00	4,65.27	(+)3,45.27
1827	Welfare of Schedule Caste/Tribe Jammu				
	O	1,50.05			
	S	1,93.69	3,43.74	9,96.27	(+)6,52.53
1828	Welfare of Pahari Speaking People				
	O	1,05.00			
	S	-	1,05.00	2,55.51	(+)1,50.51
2286	SC/ST Dev. Corp.				
	O	90.00			
	S	-	90.00	2,00.00	(+)1,10.00

4235 Capital Outlay on Social Security and Welfare-

60 *Other Social Security and Welfare Programmes*

800 Other expenditure

0011 General

1382 State Plan

	O	1,70.18			
	S	30.99	2,01.17	55,15.17	(+)53,14.00

7. Significant saving occurred mainly under the following Heads/Schemes; reasons for which were not communicated.

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
4225	Capital outlay on Welfare of SCs, STs and Other Backward Classes				
02	<i>Welfare of Scheduled Tribes</i>				
800	Other Expenditure				
0031	Centrally Sponsored Schemes				
1814	Tribal Sub Plan				
	O	40,73.00			
	S	-	40,73.00	2,99.20	(-)37,73.80

GRANT NO. 18 (Contd.)

Head	Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
4236 Capital Outlay on Nutrition			
02 <i>Social Welfare</i>			
0011 General			
1287 Integrated Child Development Schemes			
O	20,00.00		
S	-	20,00.00	34.75 (-)19,65.25
800 Other Expenditure			
0031 Centrally Sponsored Schemes			
1287 Integrated Child Development			
O	30,80.07		
S	-	30,80.07	1,02.43 (-)29,77.64
8. Expenditure under the following Heads/Schemes was made without budget provision; reasons for which were not communicated.			
Head		Actual Expenditure (₹ in Lakh)	
4225 Capital outlay on Welfare of SCs, STs and Other Backward Classes			
02 <i>Social Welfare</i>			
800 Other Expenditure			
0011 General			
1814 Tribal Sub Plan			12.77.21
0031 Centrally sponsored Schemes			
1827 Welfare of Schedule Caste/Tribe Jammu			1.38
2243 Hostels / Director Social Welfare Kashmir			1,03.03
80 <i>General</i>			
190 Investments in Public Sector and other Undertakings			
0011 General			
2286 SC/ST Development Corporation			90.00
4235 Capital Outlay on Social Security and Welfare-			
02 <i>Welfare of Scheduled Tribes</i>			
102 Child Welfare			
0011 General			
1287 Integrated Child Development Schemes			21.11
60 <i>Other Social Security and Welfare</i>			
800 Other Expenditure			
0011 General			
1951 Women Development Corporation			2,26.50

GRANT NO. 18 (Concl.d.)

Head	Actual Expenditure (₹ in Lakh)
4236 Capital Outlay on Nutrition	
80 <i>General</i>	
800 Other Expenditure	
0011 General	
1815 Nutrition	12,19.25
0099 General	
1815 Nutrition	22,12.54
9. Entire provision under following Heads/Schemes remained unutilized throughout the year; reasons for which were not communicated.	
Head	Total Grant/ Appropriation (₹ in Lakh)
4225 Capital Outlay on Welfare of SCs, STs and Other Backward Classes.	
02 <i>Social Welfare.</i>	
800 Other Expenditure	
0011 General	
2446 Welfare of SC and OBCs	27.57
4235 Capital Outlay on Social Security and Welfare-	
02 <i>Social Welfare</i>	
190 Assistance to Public Sector & Other Undertakings	
0011 General	
1951 Investment in Women's Development Corporation Ltd.	2,25.25
60 <i>Other Social Security and Welfare</i>	
800 Other Expenditure	
0011 General	
2408 Rajiv Gandhi Scheme for Employment of Adolescent Girls (SABLA)	5,00.00
0031 Centrally sponsored Schemes	
2408 Rajiv Gandhi Scheme for Employment of Adolescent Girls (SABLA)	6,70.00

GRANT NO.19 – HOUSING AND URBAN DEVELOPMENT DEPARTMENT**MAJOR HEADS****2217 Urban Development****4216 Capital Outlay on Housing****4217 Capital Outlay on Urban Development**

		Total Grant/ Appropriation	Actual Expenditure (₹ in thousand)	Excess (+) Saving (-)
Revenue:				
Voted-				
Original	6,13,86,32			
		6,13,86,32	6,11,53,28	(-)2,33,04
Supplementary	-			
Amount surrendered during the year				...
Capital:				
Voted-				
Original	5,28,67,00			
		5,28,67,00	3,08,06,14	(-)2,20,60,86
Supplementary	-			
Amount surrendered during the year				...
Notes and Comments:				

Revenue Section

1. In the Revenue Section original provision of ₹ 6,13,86.32 lakh proved excessive in view of final saving of ₹ 2,33.04 lakhs. No portion of final saving of ₹ 2,33.04 lakh was anticipated and surrendered.
2. Saving in the Grant occurred mainly under the following HeadCSchemes; reasons for which have not been communicated

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving(-)
2217 Urban Development					
03	<i>Integrated Development of Small and Medium Towns</i>				
001	Direction and Administration				
0099	General				
0999	Chief Town planner				
	O	3,68.50			
	S	-	3,68.50	1,87.04	(-)1,81.46
1148	Chief Architect J&K				
	O	4,45.15			
	S		4,45.15	3,80.21	(-)64.94
1149	Chief Town planner Jammu				
	O	4,83.70			
	S	-	4,83.70	3.35.84	(-)1,47.86

GRANT NO. 19 (Contd.)

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving(-)
2217	Urban Development				
03	<i>Integrated Development of Small and Medium Towns</i>				
191	Assistance to Local Bodies, Corporations, Urban Development, Authorities Town Improvement Boards etc.				
0099	General				
1438	Srinagar Municipality				
	O	2,01,08.93			
	S		2,01,08.93	2,00,52.47	(-)56.46
800	Other Expenditure				
0099	General				
1298	Dal Development				
	O	17,54.00			
	S		17,54.00	16,30.50	(-)1,23.50
2401	National Urban Livelihood Mission				
	O	5,50.00			
	S		5,50.00	4,48.50	(-)1,01.50
05	<i>Other Urban Development Schemes</i>				
001	Direction and Administration				
0099	General				
2290	Mechanical Drainage Division Srinagar				
	O	12,34.13			
	S		12,34.13	11,81.86	(-)52.27
2291	City Drainage Division Srinagar				
	O	8,95.66			
	S		8,95.66	8,00.98	(-)94.68
2293	Sewerage and Drainage Division (West Jammu)				
	O	7,05.73			
	S		7,05.73	6,82.17	(-)23.56
191	Assistance to Local Bodies, Corporations, Urban Development				
0099	General				
2034	Local Bodies Institution Kashmir				
	O	1,13,64.38			
	S		1,13,64.38	1,12,08.12	(-)1,56.26
800	Other expenditure				
0099	General				
1139	Director Local Bodies Jammu				
	O	4,32.10			
	S		4,32.10	4,09.06	(-)23.04

GRANT NO. 19 (Contd.)

3. Excess over the provision occurred mainly under the following Head /Schemes; reasons for which were not communicated.

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess(+)
2217	Urban Development				
03	<i>Integrated Development of Small and Medium Towns</i>				
191	Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards, etc				
0099	General				
1437	Jammu Municipality				
	O	1,23,78.20			
	S	-	1,23,78.20	1,25,42.87	(+)1,64.67
800	Other Expenditure				
0099	General				
1297	Urban Development				
	O	25.00			
	S	-	25.00	70.48	(+)45.48
05	<i>Other Urban Development Schemes</i>				
001	Direction and Administration				
0099	General				
2289	Sewerage Drainage Division II				
	O	5,36.62			
	S	-	5,36.62	7,32.51	(+)1,95.89
2292	Town Drainage Division Kashmir				
	O	4,12.73			
	S	-	4,12.73	4,50.11	(+)37.38
191	Assistance to Local Bodies, Corporations, Urban Development				
0099	General				
2035	Local Bodies Institution Jammu				
	O	76,16.19			
	S	-	76,16.19	76,65.35	(+)49.16
800	Other Expenditure				
0099	General				
1439	Director Local Bodies Kashmir				
	O	4,69.76			
	S	-	4,69.76	5,86.68	(+)1,16.92
80	<i>General</i>				
001	Direction and Administration				
0099	General				
1138	Chief Engineer UEED J&K				
	O	13,01.78			
	S	-	13,01.78	14,88.99	(+)1,87.21

GRANT NO.19 (Contd.)**Capital Section**

4. In the Capital Section original provision of ₹ 5,28,67.00 lakh proved excessive in view of final saving of ₹ 2,20,60.86 lakh. No portion of final saving of ₹ 2,20,60.86 lakh was anticipated and surrendered

5. Persistent saving in the Grant occurred during the last five years also as detailed below

Year	Total Grant / Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2010-2011	4,15,79.40	2,59,00.76	(-)1,56,78.64
2011-2012	6,07,11.20	3,44,72.75	(-) 2,62,38.45
2012-2013	7,67,56.60	5,32,52.09	(-)2,35,04.51
2013-2014	8,91,02.25	2,18,15.56	(-)6,72,86.69
2014-2015	7,34,45.52	1,66,01.76	(-)5,68,43.76

6. Significant saving occurred mainly under the following Head/Schemes; reasons for which were not communicated

Head	Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
4217 Capital Outlay on Urban Development			
03 <i>Integrated Development of Small and Medium Towns</i>			
800 Other Expenditure			
0011 General			
1298 Dal Development			
	O 2,22,50.00		
	S -	2,22,50.00	1,00.00 (-)2,21,50.00
0031 Centrally sponsored schemes			
2401 National Urban Livelihood Mission			
	O 14,50.00		
	S -	14,50.00	9,98.98 (-)4,51.02

7. Saving was partly counterbalanced by the excess under the following Heads/Schemes; reasons for which have not been communicated.

Head	Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess(+)
4216 Capital Outlay on Housing			
01 <i>Government Residential Buildings</i>			
700 Other Housing			
0011 General			
0893 Other Housing Schemes			
	O 2,25.00		
	S -	2,25.00	6,52.44 (+)4,27.44

GRANT NO.19 (Contd.)

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess(+)
4217	Capital Outlay on Urban Development				
03	<i>Integrated Development of Small and Medium Towns</i>				
800	Other Expenditure				
0011	General				
0862	Urban Poverty Alleviation (NRT) General				
	O	15,00.00			
	S	-	15,00.00	78,06.65	(+)63,06.65
1296	Drainage				
	O	15,75.00			
	S	-	15,75.00	21,46.68	(+)5,71.68
1297	Urban Development				
	O	60,00.00			
	S	-	60,00.00	1,29,94.59	(+)69,94.59
1299	Sewerage And Drainage				
	O	3,37.00			
	S	-	3,37.00	14,40.81	(+)11,03.81
8.	Expenditure under the following Head/Scheme was incurred without budgetary provision; reasons for which were not communicated.				
Head				Actual Expenditure (₹ in Lakh)	
4217	Capital Outlay on Urban Development				
03	<i>Integrated Development of Small and Medium Towns</i>				
800	Other Expenditure				
0011	General				
2232	Opening of Sheep and Wool Development. Centre				31,83.59
9.	Entire provision under the following Head/Scheme remained un-utilized throughout the year; reasons for which were not communicated.				
Head				Total Grant/ Appropriation (₹ in Lakh)	
4217	Capital Outlay on Urban Development				
03	<i>Integrated Development of Small and Medium Towns</i>				
800	Other Expenditure				
0099	General				
2035	Local Bodies Institutions Jammu				1,25,30.00
0031	Centrally Sponsored Schemes				
1297	Urban Development				70,00.00

GRANT NO.19 (Conclld.)

10. Review of Tools and Plant Establishment charges of the Housing and Urban Department:- The percentage of expenditure on Establishment and Tools and Plant to the Works Outlay in the Housing and Urban Department during the year 2015-2016 is indicated below, (The percentage fixed by the Government in 1955 for supervision charges recoverable for works done for other departments, outside bodies etc. range between 7.5 and 15 for Establishment charges and between 0.5 and 1 for Tools and Plant charges depending on the cost of works).

Year and Head of Account	Works Outlay	Establishment Charges	Percentage of Establishment Charges to Works Outlay	Tools and Plant Charges	Percentage of Tools and Plant Charges to Works Outlay
	(₹ in Lakh)		(₹ in Lakh)		
2217 Urban Development Department					
2013-2014	2,67.26	3,68,30.69	1,37,80.85	-	-
2014-2015	4,47.85	5,89,79.84	1,31,69.55	-	-
2015-2016	6,38.61	6,05,09.79	94,75.23	4.87	0.76
4216 Capital Outlay on Housing					
2013-2014	1,88.80	-	-	-	-
2014-2015	8,81.49	-	-	-	-
2015-2016	6,52.43	-	-	-	-
4217 Capital Outlay on Urban Development Department					
2013-2014	2,15,46.95	40.29	0.19	23.39	0.11
2014-2015	1,56,70.27	50.00	0.32	-	-
2015-2016	2,94,52.49	6,99.96	2.38	01.24	-

GRANT NO. 20 – TOURISM DEPARTMENT

MAJOR HEADS

2202 General Education

2055 Police

2205 Art and Culture

3452 Tourism

3454 Census Survey and Statistics

4202 Capital Outlay on Education, Sports, Art and Culture

5452 Capital Outlay on Tourism

		Total Grant/ Appropriation	Actual Expenditure (₹ in thousand)	Excess (+) Saving (-)
Revenue:				
Voted-				
Original	1,27,78,68	1,40,17,38	1,28,63,00	(-)11,54,38
Supplementary	12,38,70			
Amount surrendered during the year				
Capital:				
Voted-				
Original	1,22,08,25	1,47,98,23	1,43,65,31	(-)4,32,92
Supplementary	25,89,98			
Amount surrendered during the year				...
Notes and Comments:				

Revenue Section

- Supplementary Provision of ₹ 12,38.70 lakh proved excessive in view of the final saving of ₹ 11,54.38 lakh. No portion of final saving of ₹ 11,54.38 lakh was anticipated or surrendered.
- Saving occurred under the following Heads/Schemes; reasons thereof were not intimated.

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2202 General Education				
80 General				
004 Research				
0099 General				
0278 Research and Publication (Kashmir)				
	O	3,61.09		
	S	-	3,61.09	1,89.24
2205 Art and Culture				
102 Promotion of Art & Culture				
0099 General				
0555 Grants to Academy of Art, Culture & Languages				
	O	17,75.00		
	S	-	17,75.00	14,83.10

		GRANT NO. 20 (Contd.)		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
Head						
2205	Art and Culture					
104	Archives					
0099	General					
0272	Development of Archives					
		O	6,55.00			
		S	-	6,55.00	6,35.39	(-)19.61
105	Public Libraries					
0099	General					
0221	Govt. Libraries and Reading Rooms Jammu					
		O	13,73.16			
		S	-	13,73.16	13,61.81	(-)11.35
3452	Tourism					
01	<i>Tourist Infrastructure</i>					
101	Tourist Centre					
0099	General					
1121	Director Tourism, Kashmir					
		O	2,37.82			
		S	-	2,37.82	1,61.52	(-)76.30
2277	Director Tourism Jammu					
		O	2,70.96			
		S	-	2,70.96	2,64.31	(-)6.65
102	Tourist Accommodation					
0099	General					
0474	Director Tourism Kashmir					
		O	7,86.38			
		S	83.51	8,69.89	8,08.49	(-)61.40
2278	Director Tourism Jammu					
		O	2,06.60			
		S	-	2,06.60	1,96.60	(-)10.00
800	Other Expenditure					
0099	General					
1127	Gulmarg Project Organization					
		O	4,53.00			
		S	-	4,53.00	3,45.46	(-)1,07.54
1232	Sonamarg Development Authority					
		O	10.00			
		S	40.00	50.00	29.00	(-)21.00
80	<i>General</i>					
001	Direction and Administration					
0099	General					
2183	Director Tourism Jammu					
		O	2,79.88			
		S	-	2,79.88	2,67.51	(-)12.37

GRANT NO. 20 (Contd.)

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
3452 Tourism					
80	General				
001	Direction and Administration				
0099	General				
2184	Director Tourism Kashmir				
	O	16,73.79			
	S	3,83.28	20,57.07	18,27.90	(-)2,29.17
104	Promotion and Publicity				
0099	General				
1115	Director Tourism, Kashmir				
	O	3,12.52			
	S	-	3,12.52	2,68.76	(-)43.76
2279	Director Tourism, Jammu				
	O	5,69.38			
	S	35.87	6,05.25	5,81.47	(-)23.78
800	Other Expenditure				
0099	General				
2091	Kokernag Development Authority				
	O	1,20.00			
	S	-	1,20.00	39.11	(-)80.89
3454 Census Survey and Statistics					
02	Survey and Statistics				
110	Gazetteer and Statistical Memoirs				
0099	General				
0468	State Gazetteers				
	O	97.10			
	S	-	97.10	72.12	(-)24.98
3.	Significant excess occurred mainly under the following Head/Schemes; reasons for which were not intimated.				
Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess (+)
3452 Tourism					
01	Tourist Infrastructure				
800	Other Expenditure				
0099	General				
0118	Pahalgam Project Organisation				
	O	8,22.00			
	S	2,48.00	10,70.00	10,71.71	(+)1.71
0650	Patnitop Development Authority				
	O	1,44.00			
	S	-	1,44.00	1,54.00	(+)10.00

GRANT NO. 20 (Contd.)

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess (+)
3452	Tourism				
01	<i>Tourist Infrastructure</i>				
800	Other Expenditure				
0099	General				
2091	Kokernag Development Authority				
	O	-			
	S	28.64	28.64	1,25.59	(+)96.95
2299	Mubarak Mandi Jammu Heritage Society				
	O	1,26.00			
	S	-	1,26.00	1,41.38	(+)15.38
80	<i>General</i>				
800	Other Expenditure				
0099	General				
2198	Other Development Authorities				
	O	12,78.00			
	S	-	12,78.00	14,90.51	(+)2,12.51

4. Entire provision under the following Heads/Schemes remained unutilized throughout the year; reasons thereof were not communicated.

Head			Total Grant/ Appropriation (₹ in Lakh)
2055	Police		
117	Internal Security		
0099	General		
0957	Internal Security		68.40
3452	Tourism		
01	<i>Tourist Infrastructure</i>		
800	Other Expenditure		
0099	General		
2403	Jammu Tawi Golf Course		2,30.00

Capital Section

5. Supplementary Grant of ₹ 25,89.98 lakh proved excessive in view of the final saving of ₹ 4,32.92 lakh. No portion of final saving of ₹ 4,32.92 lakh was anticipated or surrendered.

GRANT NO. 20 (Contd.)

6.	Saving in the Grant occurred mainly under the following Heads/Schemes; reasons thereof not communicated.				
Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving(-)
4202	Capital Outlay on Education, Sports, Art & Culture				
04	<i>Art & Culture</i>				
101	Fine Arts Education				
0011	General				
0117	Art and Culture				
		O	5,00.00		
		S	67.00	5,67.00	1,67.21
					(-)3,99.79
104	Archives				
0011	General				
0272	Development of Archives				
		O	3,50.00		
		S	-	3,50.00	50.00
					(-)3,00.00
5452	Capital Outlay on Tourism				
80	<i>General</i>				
800	Other Expenditure				
0011	General				
0651	Tourism Development Corporation				
		O	2,25.00		
		S	4,12.50	6,37.50	2,69.45
					(-)3,68.05
1892	Gulmarg Development Authority				
		O	3,26.25		
		S	1,50.00	4,76.25	2,91.96
					(-)1,84.29
7.	Excess occurred mainly under the following Head/ Scheme; reasons for which were not communicated				
Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh).	Excess (+)
5452	Capital Outlay on Tourism				
80	<i>General</i>				
800	Other Expenditure				
0011	General				
1115	Director Tourism Kashmir				
		O	22,24.75		
		S	2,00.00	24,24.75	45,23.47
					(+)20,98.72
1891	Pahalgam Development Authority				
		O	4,50.00		
		S	1,00.00	5,50.00	8,00.64
					(+)2,50.64
2183	Director Tourism Jammu				
		O	8,72.75		
		S	1,00.00	9,72.75	18,00.64
					(+)8,27.89

GRANT NO. 20 (Contd.)

Head	Total Grant/ Appropriation	Actual Expenditure	Excess (+)
	(₹ in Lakh).		
5452 Capital Outlay on Tourism			
80 <i>General</i>			
800 Other Expenditure			
0011 General			
2198 Other Development Authorities			
O	19,50.00		
S	-		
	19,50.00	49,32.02	(+)29,82.02

8. Entire provision under the following Heads/Schemes remained unutilized throughout the year; reasons thereof were not communicated.

Head	Total Grant/ Appropriation
	(₹ in Lakh)
4202 Capital Outlay on Education, Sports, Art & Culture	
04 <i>Art & Culture</i>	
105 Public Libraries	
0011 General	
1890 Directorate of Libraries	2,75.00
5452 Capital Outlay on Tourism	
01 <i>Tourist Infrastructure</i>	
102 Tourist Accommodation	
0031 Centrally Sponsored Scheme	
0474 Tourist Accommodation	30,00.00
80 <i>General</i>	
800 Other Expenditure	
0011 General	
0646 SKICC/ SKIGI	75.00
0650 Patnitop Development Authority	2,62.50
1232 Sonamarg Development Authority	3,10.00
1291 Cable Car Corporation	5,82.00
1932 Royal Spring Golf Course	2,25.00
2091 Kokernag Development Authority	2,25.00
2403 Jammu Tawi Golf Course	5,45.00
2404 Lidder Valley Golf Course	15.00
2405 Kashmir Golf Course	5.00
2406 Shri Amar Nath Yatra	13,50.48

GRANT NO. 20 (Concl'd.)

9. Expenditure was incurred in respect of the following Head/ Schemes without budgetary provision;
reasons for which were not communicated

Head	Actual Expenditure (₹ in Lakh)
5452 Capital Outlay on Tourism	
80 <i>General</i>	
800 Other Expenditure	
0011 General	
0652 Tourism Works Plan	13,16.61
0031 Centrally Sponsored Scheme	
1115 Director Tourism Kashmir	1,27.13
2198 Other Development Authorities	73.67
0099 General	
0651 Tourism Development Corporation	5.82
1115 Director Tourism Kashmir	6.70

GRANT NO. 21 – FOREST DEPARTMENT**MAJOR HEADS**

- 2402 Soil and Water Conservation**
2406 Forestry and Wild Life
3435 Ecology and Environment
4402 Capital Outlay on Soil and Water Conservation
4406 Capital Outlay on Forestry and Wild Life
5425 Capital Outlay on Other Scientific and Environmental Research

	Total Grant/ Appropriation	Actual Expenditure (₹ in thousand)	Excess (+) Saving (-)
Revenue:			
Voted-			
Original	6,84,05,92		
	6,84,05,92	5,89,05,05	(-)95,00,87
Supplementary	-		
Amount surrendered during the year			...
Capital:			
Voted-			
Original	33,51,20		
	33,51,20	47,83,49	(+)14,32,29
Supplementary	-		
Amount surrendered during the year			...

Notes and Comments:

Revenue Section

- Original grant of ₹ 6,84,05.92 lakh proved excessive in view of final saving of ₹ 95,00.87 lakh. No portion of final saving of ₹ 95,00.87 lakh was anticipated or surrendered.
- Persistent saving occurred during the last three years also.

Year	Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2012-13	5,08,02.92	4,38,84.57	(-)69,18.35
2013-14	5,37,59.78	4,79,23.96	(-)58,35.82
2014-15	6,20,23.38	4,87,03.07	(-)1,33,20.31

- Significant Saving in the Grant occurred mainly under the following Heads/Schemes; reasons thereof were not communicated.

Head	Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2402 Soil and Water Conservation			
102 Soil Conservation			
0099 General			
0355 Soil Water Conservation on water shed basis			
O	6,29.70		
S	-	6,29.70	4,84.61
			(-)1,45.09

GRANT NO. 21 (Contd.)

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2402 Soil and Water Conservation					
102 Soil Conservation					
0099 General					
2178 Project Director IWDP hills-II					
	O	17,49.89			
	S	-	17,49.89	12,80.99	(-)4,68.90
2406 Forestry and Wild Life					
01 Forestry					
001 Director and Administration					
0099 General					
0349 Principal Chief Conservator					
	O	3,93,48.60			
	S	-	3,93,48.60	3,12,31.36	(-)81,17.24
070 Communications and Buildings					
0099 General					
0359 Communication and Building					
	O	74.00			
	S	-	74.00	10.38	(-)63.62
101 Forest Conservation, Development and Regeneration					
0099 General					
0352 Forest Conservation and Development					
	O	88.00			
	S	-	88.00	26.27	(-)61.73
105 Forest Produce					
0099 General					
0358 Forest Produce					
	O	30,26.30			
	S	-	30,26.30	15,12.81	(-)15,13.49
800 Other Expenditure					
0099 General					
2175 Director Forest Protection Force					
	O	78,37.66			
	S	-	78,37.66	74,75.05	(-)3,62.61
2177 Director State Forest Research Institute					
	O	7,43.50			
	S	-	7,43.50	7,07.73	(-)35.77

GRANT NO. 21 (Contd.)

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
3435	Ecology and Environment				
04	Prevention and Control of Pollution				
103	Preservation of Air and Water Pollution				
0099	General				
2353	Appellate Authority water and Air pollution				
	O	24.80			
	S	-	24.80	6.79	(-)18.01
800	Other Expenditure				
2179	Director Ecology Environment and remote sensing				
	O	5,27.05			
	S	-	5,27.05	4,71.87	(-)55.18
2152	Pollution Control Board				
	O	18,94.00			
	S	-	18,94.00	14,48.67	(-)4,45.33
4.	Saving was partly counterbalanced by the excess under the following Heads/Schemes; reasons for which were not communicated.				
Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess (+)
2402	Soil and Water Conservation				
001	Direction and Administration				
0099	General				
1443	Directorate of Soil Conservation				
	O	23,15.66			
	S	-	23,15.66	25,87.48	(+)2,71.82
2406	Forestry and Wild Life				
01	Forestry				
800	Other Expenditure				
0099	General				
2176	Director Social Forestry				
	O	69,80.34			
	S	-	69,80.34	79,05.09	(+)9,24.75

GRANT NO. 21 (Contd.)

Head	Total Grant/ Appropriation (₹ in Lakh)	Actual Expenditure (₹ in Lakh)	Excess (+)
2406 Forestry and Wild Life			
02 <i>Environmental Forestry and Wild Life</i>			
110 Wild Life Preservation			
0099 General			
0351 Environmental and Forestry and Wild life			
	O 31,55.92		
	S -	31,55.92	33,16.45 (+)1,60.53
5. Entire provision in respect of the following Head/Scheme remained unutilized throughout the year; reasons thereof were not communicated.			

Head	Total Grant/ Appropriation (₹ in Lakh)
2406 Forestry and Wild Life	
01 <i>Forestry</i>	
070 Communications and Buildings	
0099 General	
2357 Halqa Panchayat	6.00
6. Expenditure was incurred without Budgetary provision under the following Heads/Schemes; reasons for which were not communicated.	

Head	Actual Expenditure (₹ in Lakh)
2402 Soil and Water conservation	
102 Soil conservation	
0099 General	
0010 Soil conservation Scheme (Jammu Division)	5.31
2406 Forestry and Wild Life	
01 <i>Forestry</i>	
001 Direction and Administration	
0099 General	
2175 Director Forest Protection Force	2.52
02 <i>Environmental Forestry and Wild Life</i>	
110 Wild life preservation	
0031 Centrally Sponsored Scheme	
1730 National Parks and Sanctuaries	4,31.48

Capital Section

7. In the Capital Voted Section Original Grant of ₹ 33,51.20 lakh proved inadequate in view of final excess of ₹ 14,32.29 lakh; which requires regularization.

GRANT NO. 21 (Contd.)

8. Excess in the Grant occurred mainly under the following Heads/ Schemes; which requires regularization

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess (+)
4402	Capital Outlay on Soil and Water Conservation				
102	Soil Conservation				
0011	General				
0266	Soil Conservation (Kashmir)				
	O	2,17.50			
	S	-	2,17.50	3,75.00	(+)1,57.50
4406	Capital Outlay on Forestry and Wild Life				
01	Forestry				
800	Other Expenditure				
0011	General				
0200	Forest Territorial				
	O	6,41.25			
	S	-	6,41.25	32,25.82	(+)25,84.57
2176	Director Social forestry				
	O	3,26.45			
	S	-	3,26.45	5,97.01	(+)2,70.56
2177	Director State forest Research Institute				
	O	1,50.00			
	S	-	1,50.00	1,72.64	(+)22.64

9. Significant saving occurred mainly under the following Heads/Schemes; reasons thereof were not communicated.

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
4406	Capital Outlay on Forestry and Wild Life				
01	Forestry				
800	Other Expenditure				
0011	General				
0213	Wild Life Preservation				
	O	2,62.50			
	S	-	2,62.50	1,67.24	(-)95.26
2175	Director Forest Protection Force				
	O	3,75.00			
	S	-	3,75.00	28.37	(-)3,46.63

GRANT NO. 21 (Concl'd.)

Head	Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
5425 Capital Outlay on Other Scientific and Environmental Research			
800 Other Expenditure			
0011 General			
2152 J&K Pollution Control Board			
O	75.00		
S	-		
	75.00	47.70	(-)27.30
2153 Director Ecology and Environment			
O	82.50		
S	-		
	82.50	77.42	(-)5.08
10. Entire provision in respect of the following Head/Schemes remained unutilized throughout the year; reasons thereof were not been communicated.			
Head		Total Grant/ Appropriation (₹ in Lakh)	
4406 Capital Outlay on Forestry and Wild Life			
01 Forestry			
800 Other Expenditure			
0031 Centrally Sponsored Scheme			
1005 National Afforestation Programme			7,00.00
02 Environmental forestry and wild life			
800 Other Expenditure			
0031 Centrally Sponsored Scheme			
2398 Integrated Development of wild life Habitat			5,06.00
11. Expenditure was incurred without Budgetary Provision under the following Heads/Schemes; reasons for which were not communicated.			
Head		Actual Expenditure (₹ in Lakh)	
4402 Capital Outlay on Soil and Water Conservation			
102 Soil Conservation			
0011 General			
0251 Soil Conservation			2.52
4406 Capital Outlay on Forestry and wild life.			
01 Forestry			
800 Other Expenditure			
0031 Centrally Sponsored Scheme			
0200 Forest Territorial			64.91
0434 Action Plan for conservation of Wullar Lake			9.58

GRANT NO. 22 – IRRIGATION AND FLOOD CONTROL DEPARTMENT

MAJOR HEADS

2700 Major Irrigation

2701 Medium Irrigation

2702 Minor Irrigation

2711 Flood Control and Drainage

4701 Capital Outlay on Medium Irrigation

4702 Capital Outlay on Minor Irrigation

4711 Capital Outlay on Flood Control Projects

		Total Grant/ Appropriation	Actual Expenditure (₹ in thousand)	Excess (+) Saving (-)
Revenue:				
Voted-				
Original	5,29,24,44	5,29,24,44	4,70,00,45	(-)59,23,99
Supplementary	-			
Amount surrendered during the year				
Capital:				
Voted-				
Original	3.83.18.26	3,83,18,26	3,30,73,75	(-)52,44,51
Supplementary	-			
Amount surrendered during the year				

Notes and Comments:

Revenue Section

1. Original Provision of ₹ 5,29,24.44 lakh proved excessive in view of final saving of ₹ 59,23.99 lakh. No portion of final saving of ₹ 59,23.99 lakh was anticipated and surrendered.
2. Saving in the Grant mainly occurred under the following Heads/Schemes; reasons for which were not communicated.

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving(-)
2700 Major Irrigation				
01	Ranbir Canal			
001	Direction and Administration			
0099	General			
0855	Irrigation Jammu			
	O	7,38.45		
	S	-	7,38.45	(-)2,33.94

GRANT NO. 22 (Contd.)

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving(-)
2701	Medium Irrigation				
04	<i>Medium Irrigation-Non Commercial</i>				
001	Direction and Administration				
0099	General				
0849	Irrigation Kashmir				
		O	42,57.21		
		S	-	42,57.21	(-)7,32.20
0855	Irrigation Jammu				
		O	16,00.05		
		S	-	16,00,05	(-)1,65.47
612	Tawi Lift Irrigation				
0099	General				
0858	Divisional & Sub Divisional Offices (Jammu)				
		O	20,51.80		
		S	-	20,51.80	(-)1,96.76
2702	Minor Irrigation				
80	<i>General</i>				
001	Direction and Administration				
0099	General				
0342	Divisional & Sub Divisional Offices Irrigation Jammu				
		O	1,10,06.15		
		S	-	1,10,06.15	(-)9,31.48
0845	Ravi Tawi Irrigation Complex Jammu				
		O	34,24.50		
		S	-	34,24.50	(-)6,61.04
1448	Divisional and Sub Divisional Office Irrigation Kashmir				
		O	2,06,07.07		
		S	-	2,06,07.07	(-)29,01.89
2357	Halqa Panchayat				
		O	70.00		
		S	-	70.00	(-)13.34

GRANT NO. 22 (Contd.)

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving(-)
2711	Flood Control and Drainage			
01	<i>Flood Control</i>			
001	Direction and Administration			
0099	General			
1449	Flood Control Department Kashmir			
	O	63,34.26		
	S	-	60,77.73	(-)2,56.53
3.	Excess over the provision occurred mainly under the following Head/Scheme; reason for which were not communicated			

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess(+)
2711	Medium Irrigation			
01	<i>Flood Control .</i>			
001	Direction and Administration			
0099	General			
0858	Divisional & Sub Divisional Offices (Jammu)			
	O	28,11.95		
	S	-	28,25.57	(+)13.62
4.	Though there is no mention of separate Provision in the Demand for Grants, the expenditure incurred on different canals under Major head 2700-Minor Irrigation is detailed as below			

Name of Canal	Actual Expenditure (₹ in Lakh)
Ranbir Canal	1,07.99
Partap Canal	22.00
Kathua Feeder Canal	38.08

Capital Section

5. Original Provision of ₹ 3,83,18.26 lakh proved excessive in view of the final saving of ₹ 52,44.51 lakh. No portion of final saving of ₹ 52,44.51 lakh was anticipated or surrendered.
6. Saving in the Grant mainly occurred under the following Head/Scheme ; reasons for which were not communicated.

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving(-)
4701	Capital Outlay on Medium Irrigation			
04	<i>Medium Irrigation Non-Commercial</i>			
612	Ravi Tawi Irrigation Scheme			
0011	General			
0840	Irrigation RTIC Jammu			
	O	6,27.50		
	S	-	5,60.47	(-)67.03

GRANT NO. 22 (Contd.)

7. Excess over the provision occurred mainly under the following Heads/Schemes; reason for which were not communicated

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess(+)
4701	Capital Outlay on Medium Irrigation				
04	Medium Irrigation Non-Commercial				
001	Direction and Administration				
0011	General				
0435	Irrigation Kashmir				
		O	10,35.00		
		S	-	10,35.00	13,50.75
0855	Irrigation Jammu				(+)3,15.75
		O	5,87.50		
		S	-	5,87.50	7,84.99
4702	Capital Outlay on Minor Irrigation				(+)1,97.49
101	Surface Water				
0011	General				
1775	Minor Irrigation Jammu				
		O	4,25.00		
		S	-	4,25.00	43,11.06
1776	Minor Irrigation Kashmir				(+)38,86.06
		O	2,29.33		
		S	-	2,29.33	95,89.67
4711	Capital Outlay on Flood Control Projects				(+)93,60.34
01	Flood Control				
103	Civil Works				
0011	General				
1449	Flood Control Department Kashmir				
		O	51,50.00		
		S	-	51,50.00	1,11,35.22
1450	Flood Control Department Jammu				(+)59,85.22
		O	24,75.00		
		S	-	24,75.00	43,41.59

8. Entire budget provision under the following Heads/Schemes remained unutilized throughout the year; reasons for which were not communicated.

Head			Total Grant/ Appropriation (₹ in Lakh)
4701	Capital Outlay on Medium Irrigation		
04	Medium Irrigation Non-Commercial		
612	Ravi Tawi Irrigation Scheme		
0031	Centrally Sponsored Schemes		
0840	Irrigation RTIC Jammu		8,00.00

GRANT NO. 22 (Contd.)

Head	Total Grant/ Appropriation (₹ in Lakh)
4701 Capital Outlay on Medium Irrigation	
80 General	
800 Other Expenditure	
0031 Centrally Sponsored Schemes	
0435 Irrigation Kashmir	25,00.00
0855 Irrigation Jammu	9,88.93
4702 Capital Outlay on Minor Irrigation	
101 Surface Water	
0031 Centrally Sponsored Schemes	
1775 Minor Irrigation Jammu	50,00.00
1776 Minor Irrigation Kashmir	50,00.00
4711 Capital Outlay on Flood Control Projects	
01 Flood Control	
103 Civil Works	
0031 Centrally Sponsored Schemes	
1449 Flood Control Department Kashmir	1,00,00.00
1450 Flood Control Department Jammu	35,00.00
9. Though there is no mention of separate provision in the Demand for Grants, the expenditure incurred on different canals under Major Head 4701-Medium Irrigation is detailed as below:	

Name of Canal	Actual Expenditure (₹ in Lakh)
Remodeling of Ranbir Canal	6,90.50
Partap Canal	1,54.50
Kathua Feeder Canal	1.05.00
Zainagir Canal	50.00

10. Suspense transactions:-The expenditure in this Grant includes ₹ Nil under the Head "Suspense". An analysis of transaction accounted for under the Head in this Grant during 2015-2016 together with the Opening and Closing balances is given below:-

Particulars / Major Head of Account	Opening Balance as on 1 st April 2015	Debits	Credits	Closing Balance as on 31 st March 2016.
				(₹ in Lakh)
2701- Medium Irrigation-				
Purchases	(-)60.663	-	-	(-)60.663
Stock	2,46.355	-	-	2,46.355
Misc. P.W. Advance	54.187	-	-	54.187
Workshop Suspense	(-)0.27	-	-	(-)0.27
Total	2,39.609	-	-	2,39.609

GRANT NO. 22 (Contd.)

Particulars / Major Head of Account	Opening Balance as on 1 st April 2015	Debits	Credits	Closing Balance as on 31 st March 2016.
		(₹ in Lakh)		
2702- Minor Irrigation-				
Purchases	(-)2.032	-	-	(-)2.032
Stock	77.776	-	-	77.776
Misc. P.W. Advance	36.190	-	-	36.190
Workshop Suspense	-	-	-	-
Total	1,11.934	-	-	1,11.934
2711- Flood Control and Drainage-				
Purchases	0.110	-	-	0.110
Stock	2,07.000	-	-	2,07.000
Misc. P.W. Advance	3.137	-	-	3.137
Workshop Suspense	(-)0.003	-	-	(-)0.003
Total	2,10.244	-	-	2,10.244
4701- Capital Outlay on Medium Irrigation-				
Purchases	(-) 2,02.400	-	-	(-) 2,02.400
Stock	2,96.279	-	-	2,96.279
Misc. P.W. Advance	45.391	-	-	45.391
Workshop Suspense	18.160	-	-	18.160
Total	1,57.430	-	-	1,57.430
4711-- Capital Outlay on Flood Control Projects-				
Purchases	-	-	-	-
Stock	6.83	-	-	6.83
Misc. P.W. Advance	0.12	-	-	0.12
Workshop Suspense	-	-	-	-
Total	6.95	-	-	6.95

11. Review of Tools and Plant Establishment charges of the Irrigation and Flood Control Department:-
The percentage of expenditure on Establishment and Tools and Plant to the Works Outlay in the Irrigation and Flood Control Department during 2013-2014 to 2015-2016 are indicated below, (The percentage fixed by the Government in 1955 for supervision charges recoverable for works done for other departments, outside bodies etc. range between 7.5 and 15 for Establishment charges and between 0.5 and 1 for Tools and Plant charges depending on the cost of works).

Year and Head of Account	Works Outlay	Establishment charges	Percentage of Establishment charges to Works outlay	Tools and Plant Charges	Percentage of Tools and Plant Charges to Works
	(₹ in Lakh)		(₹ in Lakh)		
2700- Major Irrigation-					
2013-2014	1,73.27	3,83.75	2,21.48	-	-
2014-2015	2,16.76	3,27.84	1,51.25	-	-
2015-2016	2,53.53	4,19.04	1,65.28	-	-

GRANT NO. 22 (Concl.d.)

Year and Head of Account	Works Outlay	Establishment charges	Percentage of Establishment charges to Works outlay	Tools and Plant Charges	Percentage of Tools and Plant Charges to Works
	(₹ in Lakh)		(₹ in Lakh)		
2701- Medium Irrigation-					
2013-2014	8,32.37	48,88.72	5,87.33	11.05	1.33
2014-2015	7,56.65	53,90.70	7,12.44	10.99	1.45
2015-2016	10,52.82	57,40.53	5,45.25	11.00	1.04
2702- Minor Irrigation-					
2013-2014	11,75.33	2,44,15.23	20,77.31	48.48	4.12
2014-2015	12,22.97	2,38,52.38	19,50.37	19.15	1.57
2015-2016	14,39.86	2,90,06.46	20,14.53	1,54.14	10.71
2711- Flood Control and Drainage-					
2013-2014	7,60.64	63,34.54	8,32.80	49.39	6.48
2014-2015	9,85.50	61,20.57	6,21.06	21.48	2.18
2015-2016	14,05.17	74,75.24	5,31.98	22.88	1.63
4701- Capital Outlay on Medium Irrigation-					
2013-2014	0.31	29,54.05	95,29,19.35	-	-
2014-2015	12,40.61	39,58.14	3,19.05	30.00	2.42
2015-2016	36,96.21	-	-	-	-
4702- Capital Outlay on Minor Irrigation					
2013-2014	2,05,69.16	-	-	-	-
2014-2015	78,58.91	-	-	-	-
2015-2016	1,39,00.73	-	-	-	-
4711- Capital Outlay on Flood Control Projects-					
2013-2014	43,91.48	-	-	-	-
2014-2015	90,39.10	-	-	-	-
2015-2016	1,54,76.80	-	-	-	-

GRANT NO.23 – PUBLIC HEALTH ENGINEERING DEPARTMENT

MAJOR HEADS

2055 Police

2215 Water Supply and Sanitation

4215 Capital Outlay on Water Supply and Sanitation

		Total Grant/ Appropriation	Actual Expenditure (₹ in thousand)	Excess (+) Saving (-)
Revenue:				
Voted-				
Original	9,91,21,76	10,14,22,89	10,60,01,99	(+)45,79,10
Supplementary	23,01,13			
Amount surrendered during the year				...
Capital :				
Voted-				
Original	4,78,00,00	4,79,80,00	3,90,37,26	(-)89,42,74
Supplementary	1,80,00			
Amount surrendered during the year				...
Notes and Comments:				

Revenue Section

- Supplementary grant of ₹ 23,01.13 lakh proved inadequate in view of final excess of ₹ 45,79.10 lakh needs regularization
- Excess occurred under the following Head/Schemes; reasons thereof were not communicated.

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess(+)
2215 Water Supply and Sanitation				
01 Water Supply				
001 Direction and Administration				
0099 General				
1001 Public Health Engineering Department Kashmir				
	O	4,63,29.21		
	S	10,67.25	4,73,96.46	4,93,83.36
				(+)19,86.90
1002 Public Health Engineering Department Jammu				
	O	5,18,72.05		
	S	10,93.72	5,29,65.77	5,57,16.76
				(+)27,50.99

GRANT NO. 23 (Contd.)

3. Excess was partly counterbalanced by the saving mainly occurred in the grant under the following Head/Scheme; reasons thereof were not intimated.

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving(-)
2215	Water Supply and Sanitation			
01	Water Supply			
001	Direction and Administration			
0099	General			
2357	Halqa Panchayat			
	O	1,30.00		
	S	-	1,30.00	(-)90.80

4. Expenditure under the following Head/Scheme was incurred without budgetary provision; reasons thereof were not communicated.

Head		Actual Expenditure (₹ in Lakh)
2215	Water Supply and Sanitation	
02	Sewerage and Sanitation	
105	Sanitation Services	
0031	Centrally Sponsored Scheme	
0230	Rural Sanitation	11.13

5. Entire Provision under the following Head/Scheme remained unutilized throughout the year; reasons thereof were not communicated.

Head		Total Grant/ Appropriation (₹ in Lakh)
2055	Police	
117	Internal Security	
0099	General	
0957	Internal Security	80.00

Capital Section

6. In the capital section Supplementary grant of ₹ 1,80.00 lakh proved injudicious as the expenditure did not come even upto the level of original provision of ₹ 4,78,00.00 lakh resulting in final saving of ₹ 89,42.74 lakh . No portion of final saving of ₹ 89,42.74 lakh was anticipated and surrendered

GRANT NO. 23 (Contd.)

7. Against Lump sum Provision of ₹ 20,80.00 lakh (Original ₹ 19,00.00 Lakh & Supplementary ₹ 1,80.00 lakh) under Public Health Engineering Department Kashmir and ₹ 19,00.00 lakh under Public Health Engineering Department Jammu, expenditure to the tune of ₹ 2,69,49.38 lakh has been incurred resulting in excess of ₹ 2,29,69.38 lakh the details of expenditure incurred is as detailed under:

Kashmir Public Health Engineering Department 1,94,48.61 lakh

Jammu Public Health Engineering Department 75,00.77 lakh

8. Saving in the Grant occurred mainly under the following Head/Schemes; reasons thereof were not communicated.

Head	Total Grant/ Appropriation	Actual Expenditure	Saving(-)
	(₹ in Lakh)		
4215 Capital Outlay on Water Supply and Sanitation			
01 Water Supply			
102 Rural Water Supply			
0031 Centrally Sponsored Scheme			
1001 Public Health Engineering Department Kashmir			
	O 2,20,00.00		
	S -	2,20,00.00	21,07.15 (-)1,98,92.85
1002 Public Health Engineering Department Jammu			
	O 2,20,00.00		
	S -	2,20,00.00	99,41.79 (-)1,20,58.21

9. Expenditure under the following Head/Schemes was incurred without budgetary provision; reasons thereof were not communicated.

Head	Actual Expenditure (₹ in Lakh)
4215 Capital outlay on water supply & Sanitation	
01 Water Supply	
102 Rural Water Supply	
0011 General	
0230 Rural Sanitation	3.52
1179 Minimum Need Programme	35.05

GRANT NO. 23 (Conclld.)

10. **Suspense Transactions:** - The expenditure in the Grant includes ` Nil under the Head "Suspense". The nature of transactions under the Head Suspense and the accounting procedure have been explained in Note:- 9 of Grant No: 5-Ladakh Affairs Department. An analysis of transactions accounted for under this Head in the Grant during 2015-2016 together with the Opening and Closing balance is given below:-

Particulars / Major Head of Account		Opening balance as on 1 st April 2015	Debits	Credits	Closing balance as on 31 st March 2016
2215-	Water Supply and Sanitation-				
	Purchases	72.82	-	(-)0.07	72.75
	Stock	(-)3,73.86			(-)3,73.89
	Miscellaneous Public Works	2,54.75	-	-	2,54.75
	Advance				
	Workshop Suspense	(-) 9.94	-	-	(-) 9.94
	Total	(-)56.26		(-)0.07	(-)56.33
4215-	Capital Outlay on Water Supply & Sanitation-				
	Purchases	(-) 6,78.11	-	-	(-) 6,78.11
	Stock	4,05.27	-	-	4,05.27
	Miscellaneous Public Works	94.05	-	-	94.05
	Advance				
	Workshop Suspense	0.01	-	-	0.01
	Total	(-) 1,78.78	-	-	(-) 1,78.78

11. Review of Establishment of Tools and Plant Charges of the Public Health Engineering Department: - The percentage which the expenditure on Establishment of Tools and Plant bore to the Works Outlay in the Public Health Engineering Department during 2013-2014 to 2015-2016 are indicated below: (The percentage fixed by the Government in 1955 for supervision charges recoverable for works done for other departments, outside bodies etc. range between 7.5 and 15 for Establishment Charges and between 0.5 and 1 for Tools and Plant Charges depending on the cost of works).

Year and Head of Account		Works Outlay	Establishment Charges	Percentage of Establishment Charges to Works Outlay	Tools and Plant Charges	Percentage of Tools and Plant Charges to Works Outlay
		(₹ in Lakh)			(₹ in Lakh)	
2215-	Water Supply and Sanitation-					
	2013-2014	23,65.44	8,07,66.72	34,14.45	1,69.07	7.15
	2014-2015	24,19.83	8,53,34.43	35,26.46	1,47.56	6.10
	2015-2016	51,81.39	9,96,68.98	19,23.60	3,00.06	5.79
4215-	Capital Outlay on Water Supply & Sanitation					
	2013-2014	1,15,86.00	12,15.83	10.49	4,81.15	4.15
	2014-2015	5,42,11.20	33,10.59	6.11	13.44	0.02
	2015-2016	3,90,37.25	-	-	-	-

GRANT NO. 24 – HOSPITALITY AND PROTOCOL DEPARTMENT

MAJOR HEADS

2055	Police
2059	Public Works
2070	Other Administrative Services
2216	Housing
4059	Capital Outlay on Public Works

		Total Grant/ Appropriation	Actual Expenditure (₹ in thousand)	Excess (+) Saving (-)
Revenue:				
Voted-				
Original	1,94,88,24	2,05,87,42	1,95,57,62	(-)10,29,80
Supplementary	10,99,18			
Amount surrendered during the year	...			
Capital:				
Voted-				
Original	29,00,70	51,84,04	47,41,53	(-)4,42,51
Supplementary	22,83,34			
Amount surrendered during the year				...

Notes and Comments:

Revenue Section

- Supplementary Grant of ₹ 10,99.18 lakh proved excessive in view of the total expenditure of ₹ 1,95,57.62 lakh resulting in saving of ₹ 10,29.80 lakh.
- Persistent saving in the Grant occurred during the last five years also as detailed below:-

Year	Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2010-2011	1,22,00.12	1,16,47.34	(-)5,52.78
2011-2012	1,41,18.61	1,34,88.50	(-)6,30.11
2012-2013	1,60,47.04	1,54,55.04	(-)5,92.00
2013-2014	1,77,85.90	1,74,13.09	(-)3,72.81
2014-2015	1,91,61.00	1,40,53.27	(-)51,07.73

GRANT NO. 24 (Contd.)

3. Saving in the Grant occurred under the following Heads/Schemes; reasons for which were not intimated.					
Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2055	Police				
117	Internal Security				
0099	General				
0464	Resident Commissioner New Delhi				
		O	21,88.16		
		S	3,18.07	25,06.23	24,52.20
					(-)54.03
1824	Director Estates				
		O	85,60.21		
		S	-	85,60.21	83,01.58
					(-)2,58.63
2059	Public Works				
80	General				
103	Furnishing				
0099	General				
0459	Furnishing				
		O	3,40.00		
		S	80.00	4,20.00	2,07.86
					(-)2,12.14
2070	Other Administrative Services				
800	Other Expenditure				
0099	General				
0464	Resident Commissioner New Delhi				
		O	10,21.44		
		S	93.31	11,14.75	10,60.74
					(-)54.01
0486	Trade Agency Mumbai				
		O	97.39		
		S	-	97.39	76.83
					(-)20.56
0790	Toshakhana				
		O	36.40		
		S	-	36.40	17.59
					(-)18.81
0791	Hospitality and Protocol Jammu				
		O	4,54.25		
		S	-	4,54.25	4,08.50
					(-)45.75
0792	Hospitality and Protocol Department, Kashmir				
		O	6,98.68		
		S	-	6,98.68	5,93.28
					(-)1,05.40

GRANT NO. 24 (Contd.)

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2070	Other Administrative Services			
800	Other Expenditure			
0099	General			
0793	Director Hospitality and Protocol			
	O	4,76.01		
	S	-		
		4,76.01	4,67.43	(-)8.58

2216	Housing			
01	Government Residential Buildings			
700	Other Housing			
0099	General			
0481	Maintenance			
	O	12,00.00		
	S	6,07.80		
		18,07.80	8,46.66	(-)9,61.14
4.	Excess in the grant occurred under the following Head/Schemes: reasons thereof were not communicated			

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess (+)
2216	Housing			
01	Government Residential Buildings			
700	Other Houses			
0099	General			
0417	Estates Division			
	O	19,36.76		
	S	-		
		19,36.76	25,00.27	(+)5,63.51
0583	Deputy Director Estates			
	O	16,84.93		
	S	-		
		16,84.93	17,68.62	(+)83.69
1824	Director Estates			
	O	7,94.01		
	S	-		
		7,94.01	8,56.04	(+)62.03

GRANT NO. 24 (Concl'd.)**Capital Section**

5. Supplementary grant of ₹ 22,83.34 lakh proved excessive in view of final saving of ₹ 4,42.51 lakh; which was neither anticipated nor surrendered.

6. Saving in the grant occurred under the following Head/Schemes; reasons for which have not been intimated.

Head		Total Grant/ Appropriation	Actual Expenditure	Saving(-)
			(₹ in Lakh)	
4059	Capital Outlay on Public Works			
60	Other Buildings			
800	Other Expenditure			
0011	General			
0793	Director Hospitality & Protocol			
	O	8,50.70		
	S	5,83.34	14,34.04	12,45.67
				(-)1,88.37
1824	Director Estates			
	O	20,50.00		
	S	17,00.00	37,50.00	34,95.86
				(-)2,54.14

GRANT NO. 25 –LABOUR, STATIONERY AND PRINTING DEPARTMENT**MAJOR HEADS****2058 Stationery and Printing****2230 Labour and Employment****4058 Capital Outlay on Stationery and Printing****4250 Capital Outlay on Other Social Services**

		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
			(₹ in thousand)	
Revenue:				
Voted-				
Original	94,40,87			
Supplementary	5,64,02	1,00,04,89	91,32,33	(-)8,72,56
Amount surrendered during the year				...
Capital:				
Voted-				
Original	78,65,27	1,08,88,97	77,10,21	(-)31,78,76
Supplementary	30,23,70			
Amount surrendered during the year				...
Notes and Comments				

Revenue Section

- Supplementary Grant of ₹ 5,64.02 lakh proved injudicious as the expenditure did not come even upto the level of original provision, resulting in final saving of ₹ 8,72.56 lakh.
- Saving occurred mainly under the following Heads/Schemes; reasons for which have not been communicated.

Head		Total Grant/ Appropriation	Actual Expenditure	Saving (-)
			(₹ in Lakh)	
2058 Stationery and Printing				
001 Direction & Administration				
0099 General				
1625 Director Stationery & Supplies				
	O	1,53.36		
	S	1,53.36	1,28.45	(-)24.91

GRANT NO. 25 (Contd.)

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2058 Stationery and Printing				
103 Government Presses				
0099 General				
1630 Rambir Government Press Jammu				
	O	13,92.99		
	S	1,30.05	15,23.04	13,38.80
				(-)1,84.24
1631 Government Press Srinagar				
	O	12,51.53		
	S	1,08.00	13,59.53	11,21.12
				(-)2,38.41
2230 Labour and Employment				
01 Labour				
001 Direction & Administration				
0099 General				
1634 Regional Offices Labour				
	O	6,98.07		
	S	1,90.00		
	R	(-)7.50	8,80.57	3,98.00
				(-)4,82.57
102 Working Conditions and Safety				
0099 General				
1638 Factories				
	O	1,02.61		
	S	-	1,02.61	82.14
				(-)20.47
1639 District Labour Welfare Scheme				
	O	2,37.59		
	S	-	2,37.59	42.18
				(-)1,95.41
1640 Migratory Labour				
	O	1,31.26		
	S	-	1,31.26	57.37
				(-)73.89
103 General Labour welfare				
0099 General				
1645 Employment Insurance				
	O	3,89.26		
	S	1,35.97		
	R	7.50	5,32.73	2,84.98
				(-)2,47.75

GRANT NO. 25 (Contd.)

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2230 Labour and Employment				
02	<i>Employment Service</i>			
001	Direction & Administration			
0099	General			
1641	Director Employment			
	O	37,17.84		
	S	-		
		37,17.84	33,63.11	(-)3,54.73
1642	Employment Exchange			
	O	3,00.00		
	S	-		
		3,00.00	2,01.07	(-)98.93
3.	Significant excess occurred mainly under following Heads/Schemes; reasons for which have not been communicated.			
.				
Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess(+)
2058 Stationery and Printing				
101	Direction & Administration			
0099	General			
1626	Stationery Depot Jammu			
	O	4,17.99		
	S	-		
		4,17.99	4,34.39	(+)16.40
1627	Stationery Depot Srinagar			
	O	4,15.81		
	S	-		
		4,15.81	5,50.32	(+)1,34.51
2230 Labour and Employment				
01	<i>Labour</i>			
001	Direction & Administration			
0099	General			
1633	Labour Commissioner			
	O	2,16.06		
	S	-		
		2,16.06	6,42.05	(+)4,25.99
02	<i>Employment Services</i>			
001	Direction & Administration			
0099	General			
1643	Self Employment			
	O	16.50		
	S	-		
		16.50	4,88.35	(+)4,71.85

GRANT NO. 25 (Contd.)**Capital Section**

4. Supplementary grant of ₹ 30,23.70 lakh proved injudicious as the expenditure did not come even upto the level of original provision of ₹ 78,65.27 lakh resulting in final saving of ₹ 31,78.76 lakh. No portion of final saving was anticipated and surrendered.

5. Persistent saving occurred during the last five years also, details of which are given below;

Year	Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2010-2011	1,41,48.50	1,04.20	(-) 1,40,44.30
2011-2012	74,10.72	2,26.20	(-) 71,84.52
2012-2013	79,74.50	1,58.15	(-) 78,16.35
2013-2014	1,04,87.02	2,35.07	(-) 1,02,51.95
2014-2015	1,08,88.97	77,10.21	(-) 31,78.76

6. Saving in the Grant occurred under the following Heads/Schemes; reasons for which were not intimated.

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
4058 Capital Outlay on Stationery and Printing				
800 Other Expenditure				
0011 General				
1625 Director Stationery and Supplies				
	O	17.63		
	S	-	17.63	4.75
				(-)12.88
4250 Capital Outlay on Other Social Services				
201 Labour				
0011 General				
1903 Labour				
	O	1,12.50		
	S	-	1,12.50	86.37
				(-)26.13
203 Employment				
0011 General				
1904 Employment				
	O	75,00.00		
	S	30,23.70	1,05,23.70	73,37.80
				(-)31,85.90

GRANT NO. 25 (Concl'd.)

7. Saving in the Grant was partly counterbalanced by the excess under the following Heads/Schemes; reasons for which were not communicated.

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess (+)
4058	Capital Outlay on Stationery and Printing				
103	Government Presses				
0011	General				
1630	Government Press Jammu				
	O	34.50			
	S	-	34.50	57.09	(+)22.59
4250	Capital Outlay on Other Social Services				
203	Employment				
0011	General				
1642	Employment Exchange				
	O	1,25.64			
	S	-	1,25.64	1,49.21	(+)23.57

GRANT NO. 26 – FISHERIES DEPARTMENT**MAJOR HEADS****2405 Fisheries****4405 Capital Outlay on Fisheries**

		Total Grant/ Appropriation	Actual Expenditure (₹ in thousand)	Excess (+) Saving (-)
Revenue:				
Voted- Original	59,52,54			
		74,47,72	68,89,50	(-)5,58,22
Supplementary	14,95,18			
Amount surrendered during the year				...
Capital:				
Voted- Original	6,14,00			
		6,14,00	8,12,45	(+)1,98,45
Supplementary	-			
Amount surrendered during the year				...
Notes and Comments:				

Revenue Section

1. Supplementary Provision of ₹ 14,95.18 lakh proved injudicious in view of final saving of ₹ 5,58.22 lakh; reasons thereof were not communicated.
2. Saving in the Grant has occurred under the following Head/Scheme; reasons thereof have not been communicated.

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving(-)
2405 Fisheries				
001	Direction and Administration			
0099	General			
0997	Director Fisheries			
	O	45,86.00		
	S	10,89.30	56,75.30	50,05.39
				(-)6,69.91

GRANT NO. 26 (Concl'd.)

- 3 Saving was partly counterbalanced by the excess under the following Head/Scheme; reason for which were not communicated.

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess(+)
2405 Fisheries				
001	Direction and Administration			
0099	General			
1000	Deputy Director Fisheries			
	O	13,66.54		
	S	4,05.88	17,72.42	18,84.11 (+)1,11.69

Capital Section

- 4 Original provision of ₹ 6,14.00 lakh proved inadequate in view of final excess of ₹ 1,98.45 lakh; which needs regularization.

- 5 Excess in the Grant has occurred under the following Head / Scheme ; reasons thereof have not been communicated.

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess(+)
4405 Capital Outlay on Fisheries				
800	Other Expenditure			
0011	General			
0904	Building Work Programme			
	O	6,14.00		
	S	-	6,14.00	8,08.63 (+)1,94.63

- 6 Expenditure under the following Head/Scheme was incurred without budgetary provision; reason thereof were not communicated.

Head		Actual Expenditure (₹ in Lakh)
------	--	--------------------------------------

4405 Capital Outlay on Fisheries

800	Other Expenditure	
0099	General	
0904	Building Work Programme	3.82

GRANT NO. 27 – HIGHER EDUCATION DEPARTMENT**MAJOR HEADS**

		Total Grant/ Appropriation	Actual Expenditure (₹ in thousand)	Excess (+) Saving (-)
2202	General Education			
2203	Technical Education			
2230	Labour and Employment			
4055	Capital Outlay on Police			
4202	Capital Outlay on Education, Sports, Art and Culture			
4250	Capital Outlay on Other Social Services			
Revenue:				
Voted-				
Original	6,91,89,15	7,24,84,69	6,58,68,29	(-)66,16,40
Supplementary	32,95,54			
Amount surrendered during the year				...
Capital:				
Voted-				
Original	2,55,03,69			
Supplementary	20,11,08	2,75,14,77	2,40,14,00	(-)35,00,77
Amount surrendered during the year				...
Notes and Comments:				

Revenue Section

- Supplementary provision of ₹ 32,95.54 lakh proved injudicious as the expenditure did not come even upto the level of original provision of ₹ 6,91,89.15 lakh ,resulting in final saving of ₹ 66,16.40 lakh . No portion of final saving of ₹ 66,16.40 lakh was anticipated and surrendered
- Saving in the Grant occurred mainly under the following Heads/Schemes; reasons for which have not been communicated.

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2202	General Education			
03	University And Higher Education			
102	Assistance to Universities			
0099	General			
0550	Grants to University Jammu			
	O	1,16,51.00		
	S	-	1,16,51.00	85,79.82
				(-)30,71.18

GRANT NO.27 (Contd.)

Head		Total Grant/ Appropriation (₹ in Lakh)	Actual Expenditure	Saving (-)
2202 General Education				
03	University And Higher Education			
103	Government Colleges and Institutes			
0099	General			
0534	Govt. Degree Colleges			
	O	2,92,69.76		
	S	26,48.58	3,19,18.34	2,89,67.62
				(-)29,50.72
104	Assistance to Non- Government Colleges and Institutes			
0099	General			
2265	Vishwabharti Women College Rainawari Srinagar			
	O	3,35.00		
	S	-	3,35.00	3,19.70
				(-)15.30
2203 Technical Education				
001	Direction and Administration			
0099	General			
0530	Directorate of Technical Education			
	O	93,22.34		
	S	4,12.96	97,35.30	78,56.44
				(-)18,78.86
2207	Principal GCET Jammu			
	O	15,34.35		
	S	-	15,34.35	10,63.45
				(-)4,70.90
2230 Labour and Employment				
02	Technical Education			
001	Direction and Administration Colleges			
0099	General			
1644	Craftsman Training			
	O	11,00.00		
	S	2,34.00	13,34.00	1,73.17
				(-)11,60.83
3.	Excess in the Grant occurred under the following Head/Schemes; reasons for which have not been intimated.			
Head		Total Grant/ Appropriation (₹ in Lakh)	Actual Expenditure	Excess(+)
2202 General Education				
03	University And Higher Education			
102	Assistance to Universities			
0099	General			
0549	Grants to Kashmir University			
	O	1,29,35.00		
	S	-	1,29,35.00	1,56,80.18
				(+)27,45.18

GRANT NO.27 (Contd.)

Head		Total Grant/ Appropriation	Actual Expenditure	Excess(+)
		(₹ in Lakh)		
2202	General Education			
03	University And Higher Education			
104	Assistance to Non- Government Colleges and Institutes			
0099	General			
0541	Islamia College for Science and Commerce Srinagar			
	O	14,83.00		
	S	-		
		14,83.00	15,70.79	(+)87.79
2264	Gandhi Memorial College(Non-Migrant) Srinagar			
	O	4,20.00		
	S	-		
		4,20.00	4,80.30	(+)60.30
2277	Gandhi Memorial College, Migrants, Jammu.			
	O	2,50.00		
	S	-		
		2,50.00	2,93.83	(+)43.83
4.	Entire provision of ₹ 5.50 lakh under Sub Head 0545-Bad Pocket subordinate to M.H. 2202-General Education remained unutilized throughout the year; reasons thereof were not communicated.			

CAPITAL SECTION

5. Supplementary provision of ₹ 20,11.08 lakh proved injudicious as the expenditure did not come even upto the level of original provision of ₹ 2,55,03.69 lakh, resulting in final saving of ₹ 35,00.77 lakh. No portion of final saving of ₹ 35,00.77 lakh was anticipated and surrendered
6. Saving in the Grant occurred mainly under the following Heads/Schemes; reasons for which have not been communicated.

Head		Total Grant/ Appropriation	Actual Expenditure	Saving (-)
		(₹ in Lakh)		
4202	Capital Outlay on Education, Sports, Art and Culture			
02	Technical Education			
800	Other Expenditure			
0011	General			
2400	`Skill Development Mission			
	O	-		
	S	1,57.50		
		1,57.50	30.00	(-)1,27.50
4250	Capital Outlay on Other Social Services			
800	Other Expenditure			
0011	General			
1644	Craftsman Training			
	O	10,12.50		
	S	1,54.00		
		11,66.50	53.25	(-)11,13.25

GRANT NO.27 (Contd.)

7. Excess in the Grant occurred under the following Head/Schemes; reasons for which have not been intimated.

Head	Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess(+)
4202 Capital Outlay on Education, Sports, Art and Culture			
<i>01 General Education</i>			
203 University and Higher Education			
0011 General			
0297 General University & Higher Education			
	O 1,08,75.00		
	S 16,99.58	1,25,74.58	2,04,23.54
			(+)78,48.96
<i>02 Technical Education</i>			
105 Engineering/ Technical Colleges and Institutes			
0011 General			
1551 Engineering/ Technical Colleges and Institutes (REC & GCET Jammu)			
	O 9,00.00		
	S -	9,00.00	19,05.59
			(+)10,05.59

8. Entire provision in respect of following Heads/Schemes remained unutilized throughout the year; reasons for which were not communicated.

Head	Total Grant/ Appropriation (₹ in Lakh)
4055 Capital Outlay on police	
117 Internal Security	
0099 General	
0740 Internal Security	10,24.19
4202 Capital Outlay on Education, Sports, Art and Culture	
<i>01 General Education</i>	
203 University and Higher Education	
0011 General	
2407 R U S A	10,63.00
0031 Centrally Sponsored Schemes	
2407 R U S A	1,06,29.00

GRANT NO.27 (Concl'd.)

9. Expenditure was incurred without the budgetary provision under the following Head/
Schemes; reasons for which have not been communicated.

Head	Actual Expenditure (₹ in Lakh)
4202 Capital Outlay on Education, Sports, Art and Culture	
02 <i>Technical Education</i>	
104 Polytechnics	
0031 Centrally Sponsored schemes	
2274 Modernization of polytechnics	1,05.86
105 Engineering /Technical Colleges and Institutes	
0011 General	
1649 Polytechnic women	7,80.00
0031 Centrally Sponsored schemes	
2274 Modernization of polytechnics	7,15.76

GRANT NO. 28 – RURAL DEVELOPMENT DEPARTMENT

MAJOR HEADS

2236 Nutrition

2501 Special Programme for Rural Development

2515 Other Rural Development Programme

4515 Capital Outlay on Other Rural Development Programmes

		Total Grant/ Appropriation (₹ in thousand)	Actual Expenditure	Excess (+) Saving (-)
Revenue:				
Voted- Original	3,19,26.58	4,34,27,39	5,55,09,08	(+)1,20,81,69
Supplementary Amount surrendered during the year	1,15,00,81			
Capital:				
Voted- Original	13,08,44,00	13,08,48,94	8,11,80,14	(-)4,96,68,80
Supplementary Amount surrendered during the year	4,94			...
Notes and Comments:-				

Revenue Section

- Supplementary provision of ₹ 1,15,00.81 lakh proved inadequate in view of final excess of ₹ 1,20,81.69 lakh; which requires regularisation.
- Excess occurred under the following Heads/Schemes; reasons for which have not been intimated.

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess (+)
2501 Special Programme for Rural Development				
01 Integrated Rural Development Programme				
800 Other Expenditure				
0099 General				
0230 Rural Sanitation				
	O 2,19.97			
	S -	2,19.97	15,69.96	(+)13,49.99
2515 Other Rural Development Programme				
001 Direction and Administration				
0099 General				
0029 Assistant Commissioner Development(Kashmir)				
	O 97.36			
	S -	97.36	1,97.51	(+)1,00.15

GRANT NO. 28 (Contd.)

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess (+)
2515	Other Rural Development Programme				
101	Panchayati Raj				
0099	General				
1519	Panchayat Elections				
		O	32.15		
		S	-	1,87,01.90	(+)1,86,69.75
800	Other Expenditure				
0099	General				
0099	District Panchayat Officer Jammu				
		O	23,25.62		
		S	-	23,54.62	(+)29.00
3.	Significant saving occurred under the following Heads/Schemes; reasons were not communicated				
Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2236	Nutrition				
80	General				
800	Other Expenditure				
0099	General				
1839	Applied Nutrition Programme Jammu				
		O	6,92.90		
		S	-	4,75.64	(-)2,17.26
2501	Special Programme for Rural Development				
01	Integrated Rural Development Programme				
800	Other Expenditure				
0099	General				
0004	IRDP Kashmir				
		O	-		
		S	11,35.50	5,67.51	(-)5,67.99
2515	Other Rural Development Programme				
001	Direction & Administration				
0099	General				
0055	Agriculture Production Officer/ BDOs Kashmir				
		O	52,77.46		
		S	20,08.54	46,35.70	(-)26,50.30

GRANT NO. 28 (Contd.)

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2515	Other Rural Development Programme				
001	Direction & Administration				
0099	General				
0105	Agriculture Production Officer/ BDOs Jammu				
		O	45,19.83		
		S	17,34.39	62,54.22	53,44.39
					(-)9,09.83
2357	Halqa Panchayat				
		O	20.00		
		S	-	20.00	3.05
					(-)16.95
102	Community Development				
0099	General				
0051	Community Development & Panchayat Kashmir				
		O	79,84.28		
		S	32,32.70	1,12,16.98	1,03,51.19
					(-)8,65.79
0107	Bench Marks Survey Jammu				
		O	18.73		
		S	-	18.73	8.83
					(-)9.90
0109	Assistant Commissioner Development Jammu				
		O	2,84.30		
		S	-	2,84.30	2,40.77
					(-)43.53
0111	Director Rural Development (Jammu)				
		O	4,31.06		
		S	-	4,31.06	3,28.68
					(-)1,02.38
0118	Director Rural Development (Kashmir)				
		O	2,34.05		
		S	-	2,34.05	1,95.88
					(-)38.17
0376	Community Development & Panchayat Jammu				
		O	47,46.78		
		S	14,67.34	62,14.12	46,21.00
					(-)15,93.12
800	Other Expenditure				
0099	General				
0097	Rural Engineering Department Jammu				
		O	17,23.10		
		S	5,36.22	22,59.32	18,30.32
					(-)4,29.00
0487	Rural Engineering Department Kashmir				
		O	5,26.76		
		S	3,27.30	8,54.06	6,34.92
					(-)2,19.14
0548	District Panchayat Officer Kashmir				
		O	26,13.65		
		S	1,37.82	27,51.47	24,62.45
					(-)2,89.02

GRANT NO. 28 (Contd.)

4. Expenditure was incurred without budget provision under following Heads/ Schemes; reasons for which were not communicated.

Head	Actual Expenditure (₹ in lakh)
2236 Nutrition	
80 General	
800 Other expenditure	
0099 General	
2307 Applied Nurttrtion Programme Kashmir	41.34
2501 Special Programme for Rural Development	
01 Integrated Rural Development Programme	
800 Other expenditure	
0031 Centrally Sponsored Schemes	-
0230 Rural Sanitation	37.88
1656 Compensation / Incentive for Sterilization Operation	5.81
1956 D R D A	7,22.79
0099 General	
1956 D R D A	1,20.51
2515 Other Rural Development Programme	
102 Community Development	
0031 Centrally Sponsored Schemes	
0230 Rural Sanitation	39.04

5. Entire provision remained unutilized throughout the year in respect of the following Heads/Schemes; reasons thereof were not communicated.

Head	Total Grant/ Appropriation (₹ in Lakh)
2501 Special Programme for Rural Development	
01 Integrated Rural Development Programme	
800 Other Expenditure	
0099 General	
0003 IRDP Jammu	9,21.00
2515 Other Rural Development Programme	
800 Other Expenditure	
0099 General	
0871 Integrated Watershed Development	1,60.00

Capital Section

6. Supplementary grant of ₹ 4.94 lakh proved excessive in view of final saving of ₹ 4,96,68.80 lakh. No portion of final saving was anticipated and surrendered.

GRANT NO. 28 (Contd.)

7. Persistent saving occurred during the last five years also.

Year	Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2010-11	1,75,26.99	1,31,69.38	(-)43,57.61
2011-12	3,46,80.96	3,14,37.99	(-)32,42.97
2012-13	4,07,39.55	2,84,11.41	(-)1,23,28.14
2013-14	3,87,21.85	2,02,08.38	(-)1,85,13.47
2014-15	18,25,55.77	7,20,98.18	(-)11,04,57.59

8. Saving has occurred under the following Head/Schemes; reasons thereof were not communicated

Head	Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
4515 Capital Outlay on Other Rural Development Programmes			
101 Panchayati Raj			
0099 General			
0051 Community Development and Panchayat Kashmir			
	O 3,74,06.00		
	S -	3,74,06.00	41.57 (-)3,73,64.43
102 Community Development			
0011 General			
0704 Community Development Kashmir			
	O 8,25.00		
	S -	8,25.00	5,77.43 (-)2,47.57
0031 Centrally Sponsored Scheme			
0230 Rural Sanitation			
	O 30,00.00		
	S -	30,00.00	23.55 (-)29,76.45
800 Other Expenditure			
0011 General			
0871 Integrated Water Shed Development			
	O 9,00.00		
	S -	9,00.00	21.75 (-)8,78.25
0031 Centrally Sponsored Scheme			
0871 Integrated Water Shed Development			
	O 50,00.00		
	S -	50,00.00	11,23.07 (-)38,76.93
2143 National Rural Employment Guarantee Scheme			
	O 6,50,00.00		
	S -	6,50,00.00	5,80,44.93 (-)69,55.07
2376 National Rural Livelihood Mission			
	O 50,00.00		
	S -	50,00.00	26,41.75 (-)23,58.25

GRANT NO. 28 (Concl'd.)

9. Excess in the Grant occurred under the following Head/Schemes; reasons thereof have not been communicated.

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess (+)
4515	Capital Outlay on Other Rural Development			
102	Community Development			
0011	General			
0230	Rural Sanitation			
		O 10,00.00		
		S -	10,00.00	28,86.77
				(+)18,86.77
0384	Community Development Jammu			
		O 8,25.00		
		S -	8,25.00	21,03.86
				(+)12,78.86

10. Entire provision in respect of the following Head/Schemes remained unutilized throughout the year; reasons for which were not communicated.

Head		Total Grant/ Appropriation (₹ in Lakh)
4515	Capital Outlay on Other Rural Development Programmes	
103	Rural Development	
0031	Centrally Sponsored Scheme	
0064	JRY Jammu	39,44.00
0341	JRY Kashmir	39,44.00
2377	Rajiv Gandhi Panch Sash Abhiyan	30,00.00
800	Other Expenditure	
0011	General	
2377	Rajiv Gandhi Panch Sash Abhiyan	10,00.00

11. Expenditure was incurred without Budgetary provision under the following Head/Schemes; which requires regularisation.

Head		Actual Expenditure (₹ in Lakh)
4515	Capital Outlay on Other Rural Development Programmes	
103	Rural Development	
0099	General	
0004	IRDP Kashmir	98,78.78
800	Other Expenditure	
0011	General	
2050	Integrated Wasteland Development Programme	23,08.26
0031	Centrally Sponsored Schemes	
1671	Indira Awas Yojna	15,19.44
2275	Assistance for Backward Regions	8.05

GRANT NO. 29 – TRANSPORT DEPARTMENT

MAJOR HEADS

2041 Taxes on Vehicles

2070 Other Administrative Services

4059 Capital Outlay on Public Works

5055 Capital Outlay on Road Transport

7055 Loans for Road Transport

		Total Grant/ Appropriation	Actual Expenditure (₹ in thousand)	Excess (+) Saving (-)
Revenue:				
Voted-				
Original	48,28,17			
		49,28,72	46,73,89	(-)2,54,83
Supplementary	1,00,55			
Amount surrendered during the year				...
Charged				
Original	-			
		13,24	-	(-)13,24
Supplementary	13,24			
Amount surrendered during the year				...
Capital:				
Voted-				
Original	38,50,00			
		47,10,00	39,09,08	(-)8,00,92
Supplementary	8,60,00			
Amount surrendered during the year				...
Notes and Comments:				

Revenue Section

- Supplementary Provision of ₹ 1,00.55 Lakh proved injudicious as the expenditure did not come even upto the level of original provision of ₹ 48,28.17 lakh resulting in final saving of ₹ 2,54.83 lakh.; reasons for which were not communicated.
- Persistent saving in Revenue voted section occurred during the last five years also.

Year	Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2010-2011	25,65.80	22,06.20	(-)3,59.60
2011-2012	31,18.69	30,01.92	(-)1,16.77
2012-2013	38,49.98	31,23.87	(-)7,26.11
2013-2014	42,93.47	35,48.00	(-)7,45.47
2014-2015	46,00.45	33,98.45	(-)12,02.00

GRANT NO. 29 (Contd.)

3. Saving occurred mainly under the following Heads/Schemes; reasons for which were not communicated.

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2041 Taxes on Vehicles				
001	Direction and Administration			
0099	General			
0378	Transport Commissioner's Office			
	O	6,52.72		
	S	-	6,52.72	3,39.95
				(-)3,12.77
2070 Other Administrative Services				
114	Purchase and Maintenance of Transport			
0099	General			
0393	Motor Garages			
	O	34,98.50		
	S	-	34,98.50	33,14.45
				(-)1,84.05

4. Saving in the Grant was partly counterbalanced by the excess under the following Head/Schemes; reasons for which were not communicated.

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess (+)
2041 Taxes on Vehicles				
101	Collection Charges			
0099	General			
0373	Regional Transport Office Kashmir			
	O	3,54.95		
	S	53.08	4,08.03	4,68.18
				(+)60.15
0395	Regional Transport Office Jammu			
	O	3,22.00		
	S	47.47	3,69.47	5,31.09
				(+)1,61.62

5. Expenditure in respect of below mentioned Head/Scheme was incurred without Budget Provision; reasons for which were not communicated.

Head		Actual Expenditure (₹ in Lakh)
2041 Taxes on Vehicles		
800	Other Expenditure	
0099	General	
0506	State Transport Appellate Court	20.22

6. In the *Charged* Section Original Provision of ₹ 13.24 lakh remained unutilized during the year; reasons for which were not communicated.

GRANT NO. 29 (Concl'd.)**Capital Section**

7. Supplementary Grant of ₹ 8,60.00 lakh proved excessive in view of the final saving of ₹ 8,00.92 lakh. No portion of final saving of ₹ 8,00.92 lakh was anticipated and surrendered.
8. Saving occurred mainly under the following Heads/Schemes; reasons for which were not communicated.

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
4059	Capital Outlay on Public Works				
60	<i>Other Buildings</i>				
800	Other Expenditure				
0011	General				
0255	State Motor Garages				
	O	4,00.00			
	S	5,30.00	9,30.00	2,57.30	(-)6,72.70
5055	Capital Outlay on Road Transport				
800	Other Expenditure				
0011	General				
0378	Transport Commissioner's Office				
	O	75.00			
	S	1,10.00	1,85.00	56.78	(-)1,28.22

APPENDICES

APPENDIX-I

(Referred to in the Summary of Appropriation Accounts on Page-xii)

Expenditure met out of advances from the Contingency Fund not recouped to the fund till close of the year

S. No	Number and name of the Grant	Major Head of Account	Amount of Advance Sanctioned	Date of Sanction	Expenditure not recouped to the fund
			(₹ in Thousand)		
1.	02-Home Department	2055-Police	5,55	03-03-2016	5,55
Total					5,55

Note: Against the Credit Balance of ₹ 1,00.00 lakh ending 31.03.2015 sanction orders to the tune of ₹ 5,55,750 were issued and drawals to the tune of ₹ 5,55,750 were allowed during the year 2015-2016 against which no provision for recoupment was provided in the Supplementary Statement of Expenditure for the year 2015-16.

APPENDIX-

GRANT-WISE DETAILS OF ESTIMATES AND ACTUALS IN RESPECT OF

EXPENDI-

(Referred to

Number and name of Grant	Budget Estimates	
	Revenue	Capital
	(₹ in thousand)	
5 Ladakh Affairs Department	85,00	81,00
	-	
6 Power Development Department	60,00,00	-
	-	
09 Parliamentary Affairs Department	-	50,00
	-	
11 Industries and Commerce Department	-	2,50,00
	-	
12 Agriculture Department	-	34,50,00
	-	
14 Revenue Department	21,57,00	-
	-	
15 Consumer Affairs and Public Distribution Department	-	7,26,26,05
	-	
16 Public Works Department	3,00,00,00	-
	-	
22 Irrigation and Flood Control Department	10,50	
	-	
23 Public Health Engineering Department	-	-
Total	3,82,52,50	7,64,57,05

II
RECOVERIES ADJUSTED IN THE ACCOUNTS IN REDUCTION OF
TURE
at page xiii)

Actuals	Actuals compared with Budget Estimates		
Revenue	Capital	More(+) Less(-) Revenue	More(+) Less(-) Capital
	(₹ in thousand)		
-	44,04	(-)85,00	(-)36,96
21,11,74	-	(-)38,88,26	-
-	-	-	(-)50,00
-	-	-	(-)2,50,00
-	29,68,33	-	(-)4,81,67
-	-	(-)21,57,00	-
-	7,38,72,68	-	(+)12,46,63
1,72,36,65	-	(-)1,27,63,35	-
		(-)10,50	-
07	-	(+)07	-
1,93,48,46	7,68,85,05	(-)1,89,04,04	(+)4,28,00

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