



सत्यमेव जयते

APPROPRIATION ACCOUNTS

2016-2017



GOVERNMENT OF JAMMU AND KASHMIR

APPROPRIATION ACCOUNTS

2016-2017

Government of Jammu and Kashmir

TABLE OF CONTENTS

		Pages
	INTRODUCTORY	iii
	SUMMARY OF APPROPRIATION ACCOUNTS	iv-xii
	Certificate of Comptroller and Auditor General of India	XIV-XV
	Number and Name of Grant/ APPROPRIATION	
1.	General Administration Department	1-12
2.	Home Department	13-19
3.	Planning and Development Department	20-25
4.	Information Department	26-28
5.	Ladakh Affairs Department	29-31
6.	Power Development Department	32-41
7.	Education Department	42-47
8.	Finance Department	48-60
9.	Parliamentary Affairs Department	61-63
10.	Law Department	64-68
11.	Industries and Commerce Department	69-75
12.	Agriculture Department	76-91
13.	Animal Husbandry Department	92-101
14.	Revenue Department	102-108
15.	Consumer Affairs and Public Distribution Department	109-113
16.	Public Works Department	114-122
17.	Health and Medical Education Department	123-138

				Pages
18	Social Welfare Department	..	..	139-150
19	Housing and Urban Development Department	..	..	151-157
20	Tourism Department	..	..	158-165
21	Forest Department	..	..	166-171
22	Irrigation and Flood Control Department	..	..	172-179
23	Public Health Engineering Department	..	..	180-183
24	Hospitality and Protocol Department	..	..	184-187
25	Labour, Stationery and Printing Department	..	..	188-192
26	Fisheries Department	..	..	193-194
27	Higher Education Department	..	..	195-198
28	Rural Development Department	..	..	199-205
29	Transport Department	..	..	206-208

APPENDICES

I	Expenditure met out of Advances from Contingency Fund	..	..	211
II	Grant-wise Details of Estimates and Actuals in respect of Recoveries adjusted in the Accounts in Reduction of Expenditure	..	..	212-213

INTRODUCTORY

This compilation containing the Appropriation Accounts of Government of Jammu and Kashmir for the year 2016-17 presents the accounts of sums expended in the year ended 31 March, 2017 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.
- (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 (%) 2015-16	Capital (%) 2016-17
(₹ in thousand)						
1 General Administration Department-						
Revenue-						
Voted	3,10,13,77	2,39,83,84	70,29,93	-	22	23
<i>Charged</i>	<i>16,02,13</i>	<i>14,04,58</i>	<i>1,97,55</i>	-	16	12
Capital-						
Voted	2,51,37,98	11,84,94	2,39,53,04	-		51 95
2 Home Department-						
Revenue-						
Voted	45,91,32,60	43,60,38,10	2,30,94,50	-	8	05
Capital-						
Voted	5,41,75,00	1,06,31,50	4,35,43,50	-		23 80
3 Planning and Development Department-						
Revenue-						
Voted	72,71,80	2,48,73,38	-	1,76,01,58 (1,76,01,58,428)	76	242
Capital-						
Voted	24,36,27,51	5,43,04,50	18,93,23,01	-		81 78
4 Information Department-						
Revenue-						
Voted	60,88,50	48,34,25	12,54,25	-	16	21
Capital-						
Voted	1,50,00	2,96,78	-	1,46,78 (1,46,78,001)		132 98

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(%)		
					2015-16	2016-17	2015-16	2016-17
(₹ in thousand)								
5 Ladakh Affairs Department-								
Revenue-								
Voted	5,89,23,90	5,64,89,70	24,34,20	-	01	04		
Capital-								
Voted	1,97,54,35	1,98,85,30	-	1,30,95 (1,30,95,000)			-	01
6 Power Development Department-								
Revenue-								
Voted	1,03,65,55,86	80,82,11,77	22,83,44,09	-	22	22		
Capital-								
Voted	28,77,07,30	6,99,45,93	21,77,61,37	-			70	76
7 Education Department-								
Revenue-								
Voted	64,85,63,55	51,32,66,00	13,52,97,55	-	6	21		
Capital-								
Voted	11,27,22,63	3,12,44,42	8,14,78,21	-			25	72
8 Finance Department-								
Revenue-								
Voted	56,50,29,02	44,79,18,03	11,71,10,99	-	34	21		
<i>Charged</i>	47,71,97,68	45,67,29,50	2,04,68,18	-	02	04		
Capital-								
Voted	36,00,00	2,61,89,21	-	2,25,89,21 (2,25,89,20,764)			14	627
<i>Charged</i>	1,53,64,37,00	1,70,23,29,20	-	16,58,92,20 (16,58,92,20,461)			26	11

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(%)		
					2015-16	2016-17	2015-16	2016-17
(₹ in thousand)								
9 Parliamentary Affairs								
Department-								
Revenue-								
Voted	49,25,78	44,98,15	4,27,63	-	07	09		
<i>Charged</i>	<i>1,40,50</i>	<i>1,05,71</i>	<i>34,79</i>	-	66	25		
Capital-								
Voted	3,55,00	2,45,00	1,10,00	-			14	31
10 Law Department-								
Revenue-								
Voted	3,21,24,87	1,66,44,25	1,54,80,62	-	37	48		
<i>Charged</i>	<i>34,27,00</i>	<i>26,95,25</i>	<i>7,31,75</i>	-	13	21		
Capital-								
Voted	52,40,25	3,36,00	49,04,25	-			99	94
11 Industries and Commerce								
Department-								
Revenue-								
Voted	3,05,68,64	2,19,03,91	86,64,73	-	19	28		
Capital-								
Voted	1,52,89,90	2,33,71,95	-	80,82,05 (80,82,05,089)			06	53
12 Agriculture Department-								
Revenue-								
Voted	10,09,94,50	9,34,31,80	75,62,70	-	08	07		
Capital-								
Voted	9,49,94,38	3,15,11,99	6,34,82,39	-			33	67

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(%)	
					2015-16	2016-17	2015-16	2016-17
(₹ in thousand)								
13 Animal Husbandry Department-								
Revenue-								
Voted	4,32,38,93	3,76,16,03	56,22,90	-	07	13		
Capital-								
Voted	69,80,40	23,89,26	45,91,14	-			35	66
14 Revenue Department-								
Revenue-								
Voted	11,82,96,73	8,97,83,47	2,85,13,26	-	24	24		
Capital-								
Voted	23,12,29,26	1,03,90,95	22,08,38,31	-			55	96
15 Consumer Affairs and Public Distribution Department-								
Revenue-								
Voted	1,57,34,49	1,30,87,16	26,47,33	-	26	17		
Capital-								
Voted	6,57,22,35	6,57,79,41	-	57,06 (57,05,956)			04	01
16 Public Works Department-								
Revenue-								
Voted	6,90,56,98	12,97,89,37	-	6,07,32,39 (6,07,32,38,794)	06	88		
Capital-								
Voted	18,56,99,50	14,36,57,09	4,20,42,41	-			30	23

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(%)	
					2015-16	2016-17	2015-16	2016-17
(₹ in thousand)								
17 Health and Medical Education Department-								
Revenue-								
Voted	24,33,21,14	23,75,49,26	57,71,88	-	10	02		
Capital-								
Voted	6,03,40,26	4,34,84,71	1,68,55,55	-			67	28
18 Social Welfare Department-								
Revenue-								
Voted	13,15,42,44	11,16,39,42	1,99,03,02	-	36	15		
Capital-								
Voted	4,68,82,94	77,62,84	3,91,20,10	-			13	83
19 Housing and Urban Development Department-								
Revenue-								
Voted	6,72,67,67	6,90,32,27	-	17,64,60 (17,64,60,016)	-	03		
Capital-								
Voted	7,78,15,29	3,83,56,04	3,94,59,25	-			42	51
20 Tourism Department-								
Revenue-								
Voted	1,57,09,91	1,48,60,28	8,49,63	-	08	05		
Capital-								
Voted	3,72,85,14	1,78,02,65	1,94,82,49	-			03	52
21 Forest Department -								
Revenue-								
Voted	7,17,53,51	5,89,91,01	1,27,62,50	-	14	18		
Capital-								
Voted	69,66,47	44,33,91	25,32,56	-			43	36

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(%)	
					2015-16	2016-17	2015-16	2016-17
(₹ in thousand)								
22	Irrigation and Flood Control Department-							
	Revenue-							
	Voted	5,50,59,46	4,80,64,04	69,95,42	-	11	13	
	Capital-							
	Voted	7,85,20,34	4,53,81,78	3,31,38,56	-		14	42
23	Public Health Engineering Department-							
	Revenue-							
	Voted	10,71,88,66	10,99,66,48	-	27,77,82 (27,77,82,464)	05	03	
	Capital-							
	Voted	6,37,81,89	4,79,70,04	1,58,11,85	-		19	25
24	Hospitality and Protocol Department-							
	Revenue-							
	Voted	1,99,77,51	1,47,83,20	51,94,31	-	05	26	
	Capital-							
	Voted	43,16,10	32,94,66	10,21,44	-		09	24
25	Labour, Stationery and Printing Department							
	Revenue-							
	Voted	1,05,01,54	50,83,17	54,18,37	-	09	52	
	Capital-							
	Voted	1,08,26,47	93,72,17	14,54,30	-		29	13

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(%)
					2015-16	2016-17
(₹ in thousand)						
26 Fisheries Department-						
Revenue-						
Voted	66,62,19	64,89,67	1,72,52	-	07	03
Capital-						
Voted	10,41,00	13,34,18	-	2,93,18 (2,93,17,667)		32 28
27 Higher Education Department-						
Revenue-						
Voted	8,78,94,97	6,73,53,96	2,05,41,01	-	09	23
Capital-						
Voted	2,74,94,12	2,32,28,16	42,65,96	-		13 16
28 Rural Development Department-						
Revenue-						
Voted	4,39,83,79	5,34,37,26	-	94,53,47 (94,53,46,953)	28	21
Capital-						
Voted	19,15,38,31	11,17,19,11	7,98,19,20	-		38 42
29 Transport Department-						
Revenue-						
Voted	52,40,50	45,64,30	6,76,20	-	05	13
Capital-						
Voted	40,85,88	42,50,23	-	1,64,35 (1,64,35,155)		17 04
Total:						
Revenue-						
Voted	4,09,36,23,21	3,52,41,83,53	66,17,69,54	9,23,29,86		
Charged	48,23,67,31	46,09,35,04	2,14,32,27	-		
Capital-						
Voted	1,96,32,80,02	84,97,54,71	1,14,49,88,89	3,14,63,58		
Charged	1,53,64,37,00	1,70,23,29,20	-	16,58,92,20		

SUMMARY OF APPROPRIATION ACCOUNTS (Contd.)

The excesses over the following voted grants require regularisation:

Revenue Portion

- 03- Planning Department
- 16- Public Works Department
- 19- Housing and Urban Development Department
- 23- Public Health Engineering Department
- 28- Rural Development Department

Capital Portion

- 04- Information Department
- 05- Ladakh Affairs Department
- 08- Finance Department
- 11- Industries and Commerce Department
- 15- Consumer Affairs and Public Distribution Department
- 26- Fisheries Department
- 29- Transport 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 ₹ 15,55,750 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 2016-17 and the Finance Accounts for that year is given below:-

	Revenue	Charged Capital	Revenue	Voted Capital
	(₹ in thousand)			
Total Expenditure Appropriation Accounts	46,09,35,04	1,70,23,29,20	3,52,41,83,53	84,97,54,71
Deduct Recoveries shown in Appendix-II	-	-	39,00,67	1,35,77,43
Net Total Expenditure as shown in Statement No. 11 of the Finance Accounts	46,09,35,04	1,70,23,29,20	3,52,02,82,86	83,61,77,28

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 2017 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 Principal Accountant General (Audit) in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971, for expressing an opinion on these Accounts based on the results of such audit. These offices are independent 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 2017 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 2017.



(RAJIV MEHRISHI)

Comptroller and Auditor General of India

Date: 23 January 2018

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	Election
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	3,10,13,77			
		3,10,13,77	2,39,83,84	(-)70,29,93
Supplementary	-			
Amount surrendered during the year				...
<i>Charged</i>				
Original	16,02,13			
		16,02,13	14,04,58	(-)1,97,55
Supplementary	-			
Amount surrendered during the year				...
Capital :				
Voted-				
Original	2,51,37,98			
		2,51,37,98	11,84,94	(-)2,39,53,04
Supplementary	-			
Amount surrendered during the year				...
Notes and Comments:				

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

1. Original Provision of ₹ 3,10,13.77 lakh proved excessive in view of final saving of ₹ 70,29.93 lakh. No portion of final saving of ₹ 70,29.93 lakh was anticipated or 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	30.20		
	S	-	20.08	(-)10.12
0418	Finance Department			
	O	42.80		
	S	-	31.54	(-)11.26
0429	Forest Department			
	O	46.80		
	S	-		
	R	(+)7.15	48.49	(-)5.46
0431	Chief Minister's Secretariat			
	O	57.30		
	S	-		
	R	(+)1.12	44.05	(-)14.37
0440	Public Works Department			
	O	40.50		
	S	-	24.39	(-)16.11
0445	Power Development Department			
	O	47.20		
	S	-		
	R	(+)3.68	41.11	(-)9.77
0469	Animal and Sheep Husbandry Department			
	O	27.20		
	S	-	21.28	(-)5.92
0472	Co-operative Department			
	O	28.20		
	S	-		
	R	(+)3.68	24.52	(-)7.36
0477	Health and Medical Education			
	O	32.20		
	S	-		
	R	(+)3.50	28.45	(-)7.25

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			
0490	Industries and Commerce Department			
	O	32.70		
	S	-		
	R	(+)3.70	36.40	29.95
				(-)6.45
0496	Agriculture Production Department			
	O	47.40		
	S	-	47.40	22.42
				(-)24.98
1237	Housing & Urban Development Programme			
	O	26.00		
	S	-	26.00	18.22
				(-)7.78
1341	Rural Development Department			
	O	32.20		
	S	-		
	R	(+)4.00	36.20	27.51
				(-)8.69
1825	Planning & Development Department			
	O	31.20		
	S	-		
	R	(+)4.32	35.52	22.84
				(-)12.68
2273	PHE/Irrigation Department			
	O	30.20		
	S	-	30.20	24.64
				(-)5.56
2052	Secretariat General Services			
090	Secretariat			
0099	General			
0418	Finance Department			
	O	9,04.82		
	S	-	9,04.82	7,61.59
				(-)1,43.23
0443	Home Department			
	O	4,72.49		
	S	-	4,72.49	4,62.86
				(-)9.63
0479	Revenue Department			
	O	4,78.48		
	S	-	4,78.48	4,12.84
				(-)65.64
0507	Law Department			
	O	11,71.95		
	S	-	11,71.95	5,90.81
				(-)5,81.14
0518	General Administrative Department			
	O	46,77.65		
	S	-		
	R	(-)42.95	46,34.70	25,02.50
				(-)21,32.20

GRANT NO. 1 (Contd.)

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Savings(-)
2052	Secretariat General Services			
092	Secretariat			
0099	General			
0448	Training Branch -General Branch			
	O	1,59.32		
	S	-		
		1,59.32	1,01.63	(-)57.69
0451	Translation Cell of Law Department			
	O	2,14.81		
	S	-		
		2,14.81	1,48.06	(-)66.75
0463	Board of Professional Entrance Examination			
	O	2,58.68		
	S	-		
		2,58.68	2,10.51	(-)48.17
0516	Service Selection Board			
	O	10,77.45		
	S	-		
		10,77.45	7,03.30	(-)3,74.15
0519	Department of Administrative Reforms & Inspections			
	O	2,11.96		
	S	-		
		2,11.96	1,41.01	(-)70.95
2055	Police			
117	Internal Security			
0099	General			
0431	Chief Minister's Secretariat			
	O	12,00.00		
	S	-		
		12,00.00	11,65.00	(-)35.00
0450	General Administration Department			
	O	10,00.00		
	S	-		
		10,00.00	4,79.98	(-)5,20.02
2070	Other Administrative Services			
104	Vigilance			
0099	General			
0517	Commissioner of Vigilance			
	O	22,78.76		
	S	-		
		22,78.76	13,82.71	(-)8,96.05
2272	J & K State Information Commission			
	O	3,89.35		
	S	-		
		3,89.35	2,52.58	(-)1,36.77
800	Other Expenditure			
0099	General			
0244	Direction and Administration			
	O	2,80.00		
	S	-		
		2,80.00	1,85.33	(-)94.67

GRANT NO. 1 (Contd.)

Head	Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Savings(-)
2070 Other Administrative Services			
800 Other Expenditure			
0099 General			
0262 Institute of Management & Public Administration			
O	13,95.51		
S	-	13,95.51	12,13.59
			(-),81.92
2251 Secretariat Social Services			
090 Secretariat			
0099 General			
0332 State Board of Technical Education			
O	2,86.08		
S	-	2,86.08	2,68.11
			(-),17.97
0412 Education Department			
O	5,20.47		
S	-	5,20.47	4,50.27
			(-),70.20
0428 Relief & Rehabilitation Department			
O	1,85.97		
S	-	1,85.97	1,69.63
			(-),16.34
0430 Secretariat Dispensary			
O	55.07		
S	-	55.07	27.36
			(-),27.71
1237 Housing and Urban Development Department			
O	4,53.13		
S	-	4,53.13	3,64.76
			(-),88.37
3435 Ecology and Environment			
04 Prevention and Control of Pollution			
800 Other Expenditure			
0099 General			
0438 Science and Technology			
O	1,81.94		
S	-	1,81.94	71.35
			(-),1,10.59
2172 Additional Director Council for Science and Technology			
O	2,63.74		
S	-	2,63.74	1,47.59
			(-),1,16.15
2173 Chief Executive Officer JAKEDA			
O	8,76.50		
S	-	8,76.50	8,18.72
			(-),57.78
3451 Secretariat Economic Services			
090 Secretariat			
0099 General			
0411 Information Department			
O	1,38.58		
S	-	1,38.58	90.29
			(-),48.29

GRANT NO. 1 (Contd.)

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Savings(-)	
3451	Secretariat Economic Services					
090	Secretariat					
0099	General					
0425	Agriculture Department					
		O	6,27.43			
		S	-	6,27.43	5,43.78	(-)83.65
0437	Transport Department					
		O	2,98.99			
		S	-	2,98.99	2,81.18	(-)17.81
0440	Public Works Department (R&B Department)					
		O	4,53.52			
		S	-	4,53.52	4,08.94	(-)44.58
0446	Ladakh Affairs Department					
		O	1,50.44			
		S	-	1,50.44	1,15.65	(-)34.79
0465	Hospitality & Protocol Department					
		O	1,13.62			
		S	-	1,13.62	1,00.65	(-)12.97
0467	Labour Department					
		O	2,57.10			
		S	-	2,57.10	2,41.30	(-)15.80
0469	Animal & Sheep Husbandry Department					
		O	2,91.87			
		S	-	2,91.87	2,67.64	(-)24.23
0472	Cooperative Department					
		O	2,42.85			
		S	-	2,42.85	2,06.50	(-)36.35
0490	Industries & Commerce Department					
		O	5,49.83			
		S	-	5,49.83	3,80.17	(-)1,69.66
0508	Consumer Affairs & PD Department					
		O	4,41.89			
		S	-	4,41.89	3,07.22	(-)1,34.67
1341	Rural Development Department					
		O	3,91.64			
		S	-	3,91.64	3,62.11	(-)29.53

GRANT NO. 1 (Contd.)

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Savings(-)
3452	Tourism			
80	General			
001	Direction & Administration			
0099	General			
0244	Direction and Administration			
	O	13,69.08		
	S	-	8,78.74	(-)4,90.34
		13,69.08		

3. 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 (+)
2013	Council of Ministers			
101	Salary of Ministers and Deputy Ministers			
0099	General			
0426	Social Welfare Department			
	O	20.60		
	S	-	24.85	(+)4.25
		20.60		
0479	Revenue Department			
	O	39.20		
	S	-	45.10	(+)5.90
		39.20		
0508	Consumer Affairs and Public Distribution Department			
	O	25.20		
	S	-		
	R	(+)3.50	29.69	(+)0.99
		28.70		
2015	Elections			
102	Electoral Officers			
0099	General			
0414	Election Department			
	O	24.26		
	S	-	32.76	(+)8.50
		24.26		
2052	Secretariat General Services			
090	Secretariat			
0099	General			
0431	Chief Ministers Secretariat			
	O	10,93.80		
	S	-	10,97.03	(+)3.23
		10,93.80		

GRANT NO. 1 (Contd.)

Head	Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess (+)
2052 Secretariat General Services			
090 Secretariat			
0099 General			
0712 Information and Technology			
	O 2,59.63		
	S -	2,59.63	2,72.69
			(+)13.06
092 Secretariat			
0099 General			
0420 State Subject Commission (Revenue Department)			
	O 46.20		
	S -	46.20	49.80
			(+)3.60
2055 Police			
117 Internal Security			
0099 General			
0460 Civil Aviation Department			
	O 1,00.00		
	S -	1,00.00	1,23.19
			(+)23.19
2070 Other Administrative Services			
104 Vigilance			
0099 General			
2369 State Vigilance Commission			
	O 5,41.80		
	S -	5,41.80	5,48.32
			(+)6.52
105 Special Commission of Enquiry			
0099 General			
0456 Jammu and Kashmir Special Tribunal			
	O 3,45.50		
	S -	3,45.50	3,69.69
			(+)24.19
2374 Justice (Rtd) M L Koul Commission			
	O 2.00		
	S -	2.00	20.95
			(+)18.95
2251 Secretariat Social Services			
090 Secretariat			
0099 General			
0419 Commissioner Education			
	O 3,71.47		
	S -	3,71.47	3,78.35
			(+)6.88

GRANT NO. 1 (Contd.)

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess (+)
2251 Secretariat Social Services				
090	Secretariat			
0099	General			
0421	Health and Medical Education Department			
	O	4,21.07		
	S	-		
		4,21.07	4,30.79	(+)9.72
0426	Social Welfare Department			
	O	3,85.90		
	S	-		
	R	5.00		
		3,90.90	5,16.08	(+)1,25.18
2301	Department of Culture			
	O	1,17.03		
	S	-		
		1,17.03	1,31.47	(+)14.44
3451 Secretariat Economic Services				
090	Secretariat			
0099	General			
0445	Power Development Department			
	O	4,27.64		
	S	-		
		4,27.64	4,39.98	(+)12.34
1241	Tourism Department			
	O	2,49.93		
	S	-		
		2,49.93	2,64.23	(+)14.30
1825	Planning Department			
	O	6,89.29		
	S	-		
		6,89.29	7,39.29	(+)50.00
2273	PHE/Irrigation Department			
	O	3,06.88		
	S	-		
		3,06.88	3,26.14	(+)19.26

GRANT NO. 1 (Contd.)

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

Head	Total Grant/ Appropriation (₹ in Lakh)
2052 Secretariat General Services	
092 Secretariat	
0099 General	
1342 Facilities to Ex Chief Ministers	47.75
2251 Secretariat Social Services	
090 Secretariat	
0099 General	
2426 Tribal Affairs Department	1,36.45

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 and Deputy Ministers	
0099 General	
0507 Law Department	1.62
0712 Information and Technology	1.04
2070 Other Administrative Services	
108 Fire Protection Control	
0099 General	
0749 Fire Protection Control	9.58

6. In the *Charged* Appropriation Original Provision of ₹ 16,02.13 lakh proved excessive in view of final saving of ₹ 1,97.55 lakh. No portion of final saving of ₹ 1,97.55 lakh was anticipated or surrendered.

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 8,28.19		
	S -	8,28.19	7,75.12 (-)53.07

GRANT NO. 1 (Contd.)

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving(-)
2051 Public Service Commission				
102	State Public Service commission			
0099	General			
0439	State Public Service Commission			
	O	7,73.94		
	S	-	6,29.45	(-)1,44.49
		7,73.94		

Capital Section

8. Original Provision of ₹ 2,51,37.98 lakh proved excessive in view of final saving of ₹ 2,39,53.04 lakh. No portion of final saving of ₹ 2,39,53.04 lakh was anticipated and 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	-	10.70	(-)27.28
		37.98		
4075 Capital Outlay on Miscellaneous General Services				
800	Other Expenditure			
0011	General			
0712	Information and Technology			
	O	2,25.00		
	S	-	6.92	(-)2,18.08
		2,25.00		
5425 Capital Outlay on Other Scientific and Environmental Research				
800	Other Expenditure			
0011	General			
1700	New Renewable Sources of Energy			
	O	2,12,00.00		
	S	-	6,04.17	(-)2,05,95.83
		2,12,00.00		

GRANT NO. 1 (Concl.d.)

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving(-)
5452 Capital Outlay on Tourism				
80 General				
800 Other Expenditure				
0011 General				
0270 Civil Aviation				
	O	5,00.00		
	S	-	1,20.87	(-)3,79.13
10. Entire Provision remained unutilized throughout the year; reasons for which have not been communicated.		5,00.00		
Head				Total Grant/ Appropriation (₹ in Lakh)
4075 Capital Outlay on Miscellaneous General Services				
800 Other Expenditure				
0031 Centrally Sponsored Scheme				
0712 Information Technology				30,00.00
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 (+)
4070 Capital Outlay On Other Administrative Services				
800 Other Expenditure				
0011 General				
0262 Institute of Management and public Administration				
	O	75.00		
	S	-	2,52.07	(+)1,77.07
5425 Capital Outlay on Other Scientific and Environmental Research				
800 Other Expenditure				
0011 General				
0868 Scientific Services and Research				
	O	1,00.00		
	S	-	1,89.50	(+)89.50

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	Excess (+) Saving (-)
	(₹ in thousand)		
Revenue :			
Voted-			
Original	43,30,11,15		
	45,91,32,60	43,60,38,10	(-)2,30,94,50
Supplementary	2,61,21,45		
Amount surrendered during the year			...
Capital :			
Voted-			
Original	5,41,75,00		
	5,41,75,00	1,06,31,50	(-)4,35,43,50
Supplementary	-		
Amount surrendered during the year			...
Notes and Comments:			

Revenue Section

1. Supplementary Grant of ₹ 2,61,21.45 lakh proved excessive in view of the final saving of ₹ 2,30,94.50 lakh. No portion of the final saving of ₹ 2,30,94.50 lakh was anticipated and surrendered.

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

Year	Total Grant/ Appropriation	Actual Expenditure	Saving (-)
	(₹ in Lakh)		
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
2015-2016	45,52,50.27	42,07,82.03	(-)3,44,68.24

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	11,50,43.98		
	S	-		
		11,50,43.98	10,38,35.88	(-)1,12,08.10
2395 Compensation to Victims				
	O	50.00		
	S	-		
		50.00	2.00	(-)48.00
101 Criminal Investigation and Vigilance				
0099 General				
0785 CID VIP Security				
	O	40,82.96		
	S	-		
		40,82.96	35,67.07	(-)5,15.89
1357 Security Wing				
	O	2,83,64.37		
	S	-		
		2,83,64.37	2,64,98.16	(-)18,66.21
109 District Police				
0099 General				
0754 Executive Force Kashmir Range				
	O	9,03,39.61		
	S	-		
		9,03,39.61	8,07,92.20	(-)95,47.41
0778 Executive Force Jammu Range				
	O	6,65,31.81		
	S	-		
		6,65,31.81	6,15,67.08	(-)49,64.73
111 Railway Police				
0099 General				
1320 Railway Police				
	O	1,21,05.45		
	S	-		
		1,21,05.45	91,20.08	(-)29,85.37
115 Modernization of police Force				
0099 General				
0735 Upgradation of Police Hospitals				
	O	26,85.56		
	S	-		
		26,85.56	22,36.69	(-)4,48.87

GRANT NO. 2 (Contd.)

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2055	Police				
116	Forensic Science				
0099	General				
0727	Forensic Science Laboratory Director FSL J&K				
		O	11,13.91		
		S	-		
			11,13.91	8,32.29	(-)2,81.62
117	Internal Security				
0099	General				
0729	Jails				
		O	20,00.00		
		S	-		
			20,00.00	12,84.63	(-)7,15.37
2056	Jails				
001	Direction and Administration				
0099	General				
0312	Direction Office				
		O	2,85.30		
		S	-		
			2,85.30	2,58.69	(-)26.61
101	Jails				
0099	General				
0729	Jails				
		O	70,97.45		
		S	-		
			70,97.45	49,90.53	(-)21,06.92
102	Jail Manufactures				
0099	General				
0741	Jail Manufactures				
		O	1,51.25		
		S	-		
			1,51.25	27.52	(-)1,23.73
2070	Other Administrative Services				
105	Special Commission of Enquiry				
0099	General				
0485	Advisory Board under PS Act 78				
		O	80.92		
		S	-		
			80.92	73.85	(-)7.07
106	Civil Defence				
0099	General				
0244	Direction and Administration				
		O	5,40.10		
		S	-		
			5,40.10	3,68.13	(-)1,71.97

GRANT NO. 2 (Contd.)

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2070	Other Administrative Services			
107	Home Guards			
0099	General			
1702	Reactivation of Home Guards			
	O	15,01.30		
	S	-		
		15,01.30	10,24.05	(-)4,77.25
2156	State Disaster Response Force			
	O	61,91.80		
	S	-		
		61,91.80	46,53.67	(-)15,38.13
108	Fire protection Control			
0099	General			
0749	Fire Protection and Control			
	O	1,51,52.32		
	S	-		
		1,51,52.32	1,35,10.77	(-)16,41.55
2235	Social Welfare			
02	Social Service			
001	Direction and Administration			
0099	General			
0244	Direction and Administration			
	O	9,03.60		
	S	-		
		9,03.60	8,92.97	(-)10.63
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	76,28.79		
	S	-		
		76,28.79	81,51.51	(+)5,22.72
0789	Director General of Police			
	O	1,32,82.82		
	S	-		
		1,32,82.82	1,61,69.50	(+)28,86.68
003	Education and Training			
0099	General			
0181	Education and Training			
	O	68,47.78		
	S	-		
		68,47.78	71,79.40	(+)3,31.62

GRANT NO. 2 (Contd.)

Head		Total Grant/ Appropriation (₹ in Lakh)	Actual Expenditure	Excess (+)
2055 Police				
101 Criminal Investigation and Vigilance				
0099 General				
0764 Criminal Investigation Department CID				
	O	1,16,81.76		
	S	-	1,44,84.45	(+)28,02.69
0779 CID Crime				
	O	45,46.22		
	S	-	46,81.16	(+)1,34.94
115 Modernization of Police Force				
0099 General				
1333 Reorganization and Modernization of Police Telecom				
	O	1,06,70.09		
	S	-	1,06,73.08	(+)2.99
117 Internal Security				
0099 General				
0957 Internal Security				
	O	2,41,32.00		
	S	2,61,21.45	5,87,05.94	(+)84,52.49
5 Expenditure under the following Head/Schemes was incurred without budget provision; reasons for which were not communicated.				
Head			Actual Expenditure (₹ in Lakh)	
2070 Other Administrative Services				
106 Civil Defence				
0099 General				
0746 Civil Defence Kashmir Range				2.31
107 Home Guards				
0099 General				
0733 Auxiliary Police BN Kashmir				4,54.20

Capital Section

7. In the Capital Voted Section, Original Provision of ₹ 5,41,75.00 lakh proved excessive in view of the final saving of ₹ 4,35,43.50 lakh. No portion of the final saving was anticipated and surrendered.

GRANT NO. 2 (Contd.)

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 (-)
4055 Capital Outlay on Police				
207 State Police				
0031 Centrally Sponsored Schemes				
0704 Modernization of Police				
	O	1,05,30.00		
	S	-	1,05,30.00	(-)57,51.97
0099 General				
0740 Internal Security				
	O	10,00.00		
	S	-	10,00.00	(-)4,36.34
4059 Capital Outlay on Public Works				
60 Other Buildings				
800 Other Expenditure				
0011 General				
2340 NFB Home				
	O	4,11,00.00		
	S	-	4,11,00.00	(-)4,01,44.64
4070 Capital Outlay on Other Administrative Services				
800 Other Expenditure				
0011 General				
0979 General Fire Service				
	O	3,75.00		
	S	-	3,75.00	(-)20.83

9. Expenditure under the following Head/Schemes 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	9.62
0011 General	
0740 Internal Security	20,22.88
207 State Police	
0011 General	
0740 Internal Security	19,47.79

GRANT NO. 2 (Concl'd.)

10. Entire provision under the following Head/ Scheme 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 Modernization of Police	11,70.00

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	72,71,80	72,71,80	2,48,73,38	(+1,76,01,58
Supplementary	-			
Amount surrendered during the year				
Capital :				
Voted-				
Original	24,36,27,51	24,36,27,51	5,43,04,50	(-)18,93,23,01
Supplementary	-			
Amount surrendered during the year				...
Notes and Comments:				

Revenue Section

- In revenue section Original Grant of ₹ 72,71.80 lakh proved insufficient in view of the final excess of ₹ 1,76,01.58 lakh; which needs regularization
- Excess in the Grant occurred under the following Head /Schemes; reasons for which were not communicated.

Head		Total Grant/ Appropriation	Actual Expenditure	Excess (+)
		(₹ in Lakh)		
3454 Census Survey And Statistics				
02 Survey and Statistics				
112 Economic Advice and Statistics				
0099 General				
1010 Economics Analysis				
	O 18.59			
	S -	18.59	8,66.05	(+8,47.46
1011 Directorate of Economics & Statistics				
	O 2,63.50			
	S -	2,63.50	7,98.43	(+5,34.93

GRANT NO. 3 (Contd.)

3. Excess was partly counterbalanced by the saving which occurred mainly under the following Head/Schemes; reasons for which were not communicated.

Head			Total Grant/ Appropriation (₹ in Lakh)	Actual Expenditure	Saving (-)
3454	Census, Survey and Statistics				
01	<i>Census</i>				
001	Direction and Administration				
0099	General				
1016	Manpower Cell	O	53.40		
		S	-	8.44	(-)44.96
1018	Reorganistaion of Directorate	O	3,55.03		
		S	-	2,02.46	(-)1,52.57
02	<i>Survey and Statistics</i>				
112	Economic Advice and Statistics				
0099	General				
0564	Survey and Statistics	O	9,57.63		
		S	-	7,32.11	(-)2,25.52
0557	Planning Machinery	O	34,96.73		
		S	-	17,50.56	(-)17,46.17
1012	Improvement of Market Intelligence	O	35.61		
		S	-	20.82	(-)14.79
1021	Field Survey and Price Statistics	O	1,03.96		
		S	-	2.44	(-)1,01.52
1024	Strengthening of Planning Cells at District Head Qtr	O	1,94.37		
		S	-	1,31.70	(-)62.67
1026	Strengthening of Planning Machinery	O	1,35.49		
		S	-	70.66	(-)64.83

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	5,57.39		
		S	-	5,57.39	(-)3,27.00
205	State Statistical Agency				
0099	General				
1008	District Statistics Agencies				
		O	2,55.01		
		S	-	2,55.01	(-)86.90
1019	Evaluation Machinery				
		O	1,95.40		
		S	-	1,95.40	(-)1,49.64
2302	Housing and Building Statistics				
		O	20.67		
		S	-	20.67	(-)20.62

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

Head		Actual Expenditure (₹ in Lakh)
3451	Secretariat Economic Services	
090	Secretariat	
0099	General	
0418	Finance Department	6.11
102	District Planning Machinery	
0099	General	
0557	Planning Machinery	1,47.97
0563	Constituency Development Scheme	1,94,61.71
3475	Other General Economic Service	
800	Other Expenditure	
0099	General	
0564	Survey and Statistics	2,29.11

GRANT NO. 3 (Contd.)

5. Entire provision in respect of following Head/ Schemes remained un-utilized 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	
1009 Strengthening of Statistical Bureau	76.57
1025 Framing of Estimates of Capital Formulation	26.26
201 National Sample Survey Institute	
0099 General	
1023 Training of Statistical Personnel	4,36.95
205 State Statistical Agency	
0099 General	
1020 Unit for State Income	38.18
1022 Statistical Cells in various Departments	28.43
800 Other Expenditure	
0099 General	
1015 Construction of Consumer Price Index for Industrial Workers Jammu City	22.63

Capital Section

6. In Capital Section Original Grant of ₹ 24,36,27.51 lakh proved excessive in view of the final saving of ₹ 18,93,23.01 lakh. No portion of final saving of ₹ 18,93,23.01 lakh was anticipated or surrendered.
7. Significant saving in the Grant occurred mainly under following Heads/Schemes; reasons for which were not communicated.

Head	Total Grant/ Appropriation	Actual Expenditure	Savings(-)
	(₹ in Lakh)		
4059 Capital Outlay on Public Works			
60 <i>Other Buildings</i>			
800 Other Expenditure			
0011 General			
0459 NFB Planning			
	O 13,31.98		
	S -	13,31.98	1.00
			(-)13,30.98

GRANT NO. 3 (Contd.)

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Savings(-)
5475 Capital Outlay on Other General Economic Services				
800 Other Expenditure				
0011 General				
0555 Block Level Planning				
	O	3,00,00.18		
	S	-	6.19	(-)2,99,93.99
0557 Planning Machinery				
	O	72,23.47		
	S	-	26,49.61	(-)45,73.86
0563 Constituency Development Scheme				
	O	1,85,00.00		
	S	-	2,96.02	(-)1,82,03.98
0564 Survey and Statistics				
	O	61,71.88		
	S	-	3,13.76	(-)58,58.12
2144 Economic Reconstruction Agency				
	O	4,00,00.00		
	S	-	3,96,97.02	(-)3,02.98
2154 Creation of New Districts				
	O	15,00.00		
	S	-	2,01.29	(-)12,98.71
0031 Centrally Sponsored Schemes				
0553 Border Area Development Upgradation Grant				
	O	1,28,00.00		
	S	-	17,14.99	(-)1,10,85.01

GRANT NO. 3 (Concl'd.)

8. Entire provision in respect of following Head/ Schemes remained un-utilized 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	
1880 Infrastructural Development	12,00,00.00
2338 Special Area Development Programmes	50,00.00
2365 Special Task Force Project Jammu	10,00.00
0031 Centrally Sponsored Scheme	
2346 Minor Irrigation Statistics	1,00.00

9. 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	
0259 Border Area Development Programme Kashmir	14,66.51
0553 Border Area Development Upgradation Grant	79,58.12

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	60,88,50	60,88,50	48,34,25	(-)12,54,25
Supplementary	-			
Amount surrendered during the year				...
Capital:				
Voted-				
Original	1,50,00	1,50,00	2,96,78	(+)1,46,78
Supplementary	-			
Amount surrendered during the year				...

Notes and Comments:

Revenue Section

1. Original provision of ₹ 60,88.50 lakh proved excessive in view of final saving of ₹ 12,54.25 lakh. No portion of final saving of ₹12,54.25 lakh 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				
0815 Joint Director Kashmir				
	O	1,19.72		
	S	-	1,19.72	1,05.58
				(-)14.14

GRANT NO. 4 (Contd.)

Head			Total Grant/ Appropriation	Actual Expenditure	Saving (-)
2220	Information and Publicity				
60	Others				
001	Direction and Administration				
0099	General				
0828	Joint Director Jammu				
		O	1,06.95		
		S	-		
			1,06.95	98.64	(-)8.31
0835	Direction Office				
		O	7,35.28		
		S	-		
			7,35.28	5,07.56	(-)2,27.72
102	Information Centres				
0099	General				
0816	District Information Centres				
		O	15,49.03		
		S	-		
			15,49.03	8,15.71	(-)7,33.32
0817	Bureau of Information New Delhi				
		O	74.90		
		S	-		
			74.90	34.37	(-)40.53
106	Field Publicity				
0099	General				
0825	Written & Plan Publicity				
		O	6,39.86		
		S	-		
			6,39.86	3,37.36	(-)3,02.50
800	Other Expenditure				
0099	General				
0830	Photo & Film Unit				
		O	1,83.95		
		S	-		
			1,83.95	68.11	(-)1,15.84

GRANT NO. 4 (Concl'd.)

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

Head		Total Grant/ Appropriation	Actual Expenditure	Excess (+)
		(₹ in Lakh)		
2220	Information and Publicity			
60	Others			
101	Advertisement and Visual Publicity			
0099	General			
0118	Advertising and Visual Publicity			
	O	26,78.81		
	S	-		
		26,78.81	28,66.93	(+)1,88.12

Capital Section

4. Original provision of ₹ 1,50.00 lakh proved meager in view of final excess of ₹ 1,46.78 lakh; which requires regularization

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

Head		Total Grant/ Appropriation	Actual Expenditure	Excess (+)
		(₹ in Lakh)		
4220	Capital Outlay on Information and Publicity			
60	Others			
800	Other Expenditure			
0011	General			
1238	Capital Outlay on Information			
	O	1,50.00		
	S	-		
		1,50.00	2,96.78	(+)1,46.78

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	5,89,23,90	5,89,23,90	5,64,89,70	(-)24,34,20
Supplementary	-			
Amount surrendered during the year				...
Capital:				
Voted-				
Original	1,97,54,35	1,97,54,35	1,98,85,30	(+)1,30,95
Supplementary	-			
Amount surrendered during the year				...
Notes and Comments:				

Revenue Section

1. Original Provision of ₹ 5,89,23.90 lakh proved excessive in view of final saving of ₹ 24,34.20 lakh. No portion of final saving of ₹ 24,34.20 lakh was anticipated and surrendered.
2. 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 Police Leh				
	O	19,97.27		
	S	-	19,97.27	(-)5,34.77

GRANT NO. 5 (Contd.)

Head			Total Grant/ Appropriation (₹ in Lakh)	Actual Expenditure	Saving (-)
2575	Other Special Area Programmes				
02	Back ward Areas				
259	Public Works				
0099	General				
1310	Circle Office Kargil				
		O	29,76.90		
		S	-	29,76.90	(-)29,76.87
334	Power Projects				
0099	General				
0880	Diesel Power Generation				
		O	12,14.45		
		S	-	12,14.45	(-)2,24.08
3.	Excess occurred under the scheme which do not fall under the ambit of Council has occurred in the Grant under the following Head/Scheme ; reason for which were not communicated				

Head			Total Grant/ Appropriation (₹ in Lakh)	Actual Expenditure	Excess (+)
2575	Other Special Area Programmes				
02	Back ward Areas				
334	Power Projects				
0099	General				
1193	Kargil Diesel Scheme				
		O	5,95.10		
		S	-	5,95.10	(+)3,26.86
4.	Against the estimated recoveries of ₹ 85.00 lakh, ₹ 0.01 lakh only were recovered.				
5.	Although no provision was specifically earmarked for transfer to the Ladakh/Kargil Autonomous Hill Development Council Fund, yet an amount of ₹ 5,31,14.84 lakh (₹ 2,65,03.43 lakh Leh and ₹ 2,66,11.41 lakh Kargil) 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 Account have not been intimated.				

Capital Section

6. Original Provision of ₹ 1,97,54.35 lakh proved insufficient in view of final excess of ₹ 1,30.95 lakh which requires regularization.
7. Although no provision was specifically earmarked to the Fund Account yet an amount of ₹ 1,98,85.30 lakh (₹ 96,93.50 lakh of Leh and ₹ 1,01,91.80 Lakh of Kargil) was transferred to the Council Fund; reasons for not placing the provision for transfer to the Council Fund have not been intimated.

GRANT NO. 5 (Concl.d.)

8. **Suspense Transaction:-** Nil expenditure out of the provision of ₹ 85.00 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.
- (b) 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.
- (c) 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 2016-2017 together with the Opening and Closing balances is given below: -

Particulars/Major Head of Account	Opening Balance as on 1 st April 2016	Debit	Credit	Closing Balance as on 31 st March 2017
		(₹ in Lakh)		
2575 Other Special Area Programmes-				
Purchases	(-)36.91	-	-	(-)36.91
Stock	(+)11,05.27	-	0.01	(+)11,05.26
Miscellaneous Advance	(+)4,79.81	-	-	(+)4,79.81
Work Shop Suspense	(+)37.98	-	-	(+)37.98
Total	(+)15,86.25	-	0.01	(+)15,86.24

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	1,03,65,55,86		
	1,03,65,55,86	80,82,11,77	(-)22,83,44,09
Supplementary	-		
Amount surrendered during the year			...
Capital:			
Voted-			
Original	28,77,07,30		
	28,77,07,30	6,99,45,93	(-)21,77,61,37
Supplementary	-		
Amount surrendered during the year			...
Notes and Comments:			

Revenue Section

1. Original provision of ₹ 1,03,65,55.86 lakh proved excessive in view of the final saving of ₹ 22,83,44.09 lakh. No portion of final saving of ₹ 22,83,44.09 lakh was anticipated and surrendered.
2. Significant saving occurred under the following Head / Schemes; reasons for which were not communicated

Head	Total Grant/ Appropriation	Actual Expenditure	Saving (-)
			(₹ in Lakh)
2801 Power			
01 <i>Hydel Generation</i>			
101 Purchase of Power			
0099 General			
0933 Chief Engineer Commercial and Survey Wing Jammu			
	O 95,60,00.00		
	S -	95,60,00.00	61,32,51.35* (-)34,27,48.65

*This includes an amount of ₹ 42,58.61 lakh on account of State Power Bonds sanctioned by the Finance Department.

GRANT NO. 6 (Contd.)

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2801	Power			
05	<i>Transmission and Distribution</i>			
001	Direction and Administration			
0099	General			
0933	Chief Engineer Commercial and Survey Wing Jammu			
	O	11,31.36		
	S	-		
		11,31.36	10,09.51	(-)1,21.85
1685	Chief Engineer System and Operation Kashmir			
	O	21,70.05		
	S	-		
		21,70.05	17,78.59	(-)3,91.46
1687	Chief Engineer Systems and Operation Jammu			
	O	24,73.52		
	S	-		
	R	(-)44.20		
		24,29.32	23,53.40	(-)75.92
052	Machinery and Equipment			
0099	General			
1687	Chief Engineer System and Operation Jammu			
	O	10.00		
	S	-		
		10.00	4.88	(-)5.12
602	Transmission Line Sopore			
0099	General			
1685	Chief Engineer System and Operation Kashmir			
	O	8,28.21		
	S	-		
		8,28.21	7,87.29	(-)40.92
604	Transmission Line Janipur			
0099	General			
1687	Chief Engineer System and Operation Jammu			
	O	8,52.75		
	S	-		
		8,52.75	7,95.62	(-)57.13
605	Transmission Line Gladni			
0099	General			
1687	Chief Engineer System and Operation Jammu			
	O	8,09.76		
	S	-		
		8,09.76	7,87.95	(-)21.81
606	Transmission Line Udhampur			
0099	General			
1687	Chief Engineer System and Operation Jammu			
	O	11,04.64		
	S	-		
	R	(+)44.20		
		11,48.84	10,81.53	(-)67.31

GRANT NO. 6 (Contd.)

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2801	Power			
05	<i>Transmission and Distribution</i>			
607	Transmission Line Pampore			
0099	General			
1685	Chief Engineer System and Operation Kashmir			
	O	13,37.09		
	S	-		
		13,37.09	8,60.85	(-)4,76.24
609	Load Dispatch M T Jammu			
0099	General			
0933	Chief Engineer Commercial and Survey Wing Jammu			
	O	2,80.98		
	S	-		
		2,80.98	1,95.76	(-)85.22
610	Load Dispatch M T Srinagar			
0099	General			
0933	Chief Engineer Commercial and Survey Wing Jammu			
	O	3,08.02		
	S	-		
		3,08.02	44.84	(-)2,63.18
06	<i>Rural Electrification</i>			
001	Direction And Administration			
0099	General			
1678	Chief Engineer Procurement And Material Management Jammu			
	O	73,52.65		
	S	-		
		73,52.65	44,91.61	(-)28,61.04
052	Machinery And Equipment			
0099	General			
0911	Chief Engineer Maintenance And Rural Electrification Jammu			
	O	46.00		
	S	-		
		46.00	11.25	(-)34.75
0978	Chief Engineer Maintenance And Rural Electrification Kashmir			
	O	56.50		
	S	-		
		56.50	0.50	(-)56.00
611	Rural Electrification Jammu			
0099	General			
0911	Chief Engineer Maintenance And Rural Electrification Jammu			
	O	1,10,09.95		
	S	-		
		1,10,09.95	1,01,60.64	(-)8,49.31

GRANT NO. 6 (Contd.)

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2801	Power			
06	<i>Rural Electrification</i>			
612	Rural Electrification Kathua			
0099	General			
0911	Chief Engineer Maintenance and Rural Electrification Jammu			
	O	32,38.29		
	S	-	32,38.29	(-)1,46.15
613	Rural Electrification Poonch			
0099	General			
0911	Chief Engineer Maintenance and Rural Electrification Jammu			
	O	11,83.84		
	S	-	11,83.84	(-)1,85.46
614	Rural Electrification Rajouri			
0099	General			
0911	Chief Engineer Maintenance and Rural Electrification Jammu			
	O	24,34.74		
	S	-	24,34.74	(-)13.55
615	Rural Electrification Udhampur			
0099	General			
0911	Chief Engineer Maintenance and Rural Electrification Jammu			
	O	41,32.40		
	S	-	41,32.40	(-)8,82.84
616	Rural Electrification Batote			
0099	General			
0911	Chief Engineer Maintenance and Rural Electrification Jammu			
	O	8,89.55		
	S	-	8,89.55	(-)1,15.39
617	Rural Electrification Doda			
0099	General			
0911	Chief Engineer Maintenance and Rural Electrification Jammu			
	O	11,63.71		
	S	-	11,63.71	(-)1,64.90
618	Rural Electrification Srinagar			
0099	General			
0978	Chief Engineer Maintenance and Rural Electrification Kashmir			
	O	90,78.86		
	S	-	90,78.86	(-)18,74.92

GRANT NO. 6 (Contd.)

Head	Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2801 Power			
06 <i>Rural Electrification</i>			
620 Rural Electrification Awantipura			
0099 General			
0978 Chief Engineer Maintenance and Rural Electrification Kashmir			
	O 12,20.92		
	S -	12,20.92	(-)1,45.58
621 Rural Electrification Pulwama			
0099 General			
0978 Chief Engineer Maintenance and Rural Electrification Kashmir			
	O 24,40.77		
	S -	24,40.77	(-)10,98.15
622 Rural Electrification Baramulla			
0099 General			
0978 Chief Engineer Maintenance and Rural Electrification Kashmir			
	O 15,02.32		
	S -	15,02.32	(-)1,11.97
623 Rural Electrification Budgam			
0099 General			
0978 Chief Engineer Maintenance and Rural Electrification Kashmir			
	O 18,81.95		
	S -	18,81.95	(-)7,08.20
624 Rural Electrification Handwara			
0099 General			
0978 Chief Engineer Maintenance and Rural Electrification Kashmir			
	O 17,49.06		
	S -	17,49.06	(-)3,39.27
626 Rural Electrification Sumbal			
0099 General			
0978 Chief Engineer Maintenance and Rural Electrification Kashmir			
	O 9,43.80		
	S -	9,43.80	(-)49.85
627 Rural Electrification Sopore			
0099 General			
0978 Chief Engineer Maintenance and Rural Electrification Kashmir			
	O 40,42.88		
	S -	40,42.88	(-)9,55.35

GRANT NO. 6 (Contd.)

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2801	Power			
06	<i>Rural Electrification</i>			
628	Rural Electrification Bijbihara			
0099	General			
0978	Chief Engineer Maintenance and Rural Electrification Kashmir			
	O	26,25.28		
	S	-		
		26,25.28	26,17.34	(-)7.94
630	Rural Electrification Vijaypur			
0099	General			
0911	Chief Engineer Maintenance and Rural Electrification Jammu			
	O	14,52.96		
	S	-		
		14,52.96	14,10.20	(-)42.76
633	Rural Electrification Kishtwar			
0099	General			
0911	Chief Engineer Maintenance and Rural Electrification Jammu			
	O	10,84.82		
	S	-		
		10,84.82	8,48.72	(-)2,36.10
80	<i>General</i>			
001	Direction and Administration			
0099	General			
1673	Development Commissioner Power			
	O	4,42.26		
	S	-		
		4,42.26	3,75.72	(-)66.54
004	Research and Development			
0099	General			
2169	Chief Engineer Planning And Design			
	O	5,81.46		
	S	-		
		5,81.46	4,06.04	(-)1,75.42
052	Machinery and Equipment			
0099	General			
2169	Chief Engineer Planning and Design			
	O	8.00		
	S	-		
		8.00	0.55	(-)7.45

GRANT NO. 6 (Contd.)

3. 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			
05	<i>Transmission and Distribution</i>			
603	Transmission Line Bemina Srinagar			
0099	General			
1685	Chief Engineer Systems and Operation Kashmir			
	O	7,29.11		
	S	-	7,29.11	10,09.84
				(+)2,80.73
06	<i>Rural Electrification</i>			
001	Direction and Administration			
0099	General			
0911	Chief Engineer Maintenance and Rural Electrification Jammu			
	O	8,33.31		
	S	-	8,33.31	6,10,37.99
				(+)6,02,04.68
0978	Chief Engineer Maintenance and Rural Electrification Kashmir			
	O	12,01.13		
	S	-	12,01.13	6,71,62.69
				(+)6,59,61.56
619	Rural Electrification Anantnag			
0099	General			
0978	Chief Engineer Maintenance and Rural Electrification Kashmir			
	O	15,66.00		
	S	-	15,66.00	17,59.04
				(+)1,93.04
625	Rural Electrification Kulgam			
0099	General			
0978	Chief Engineer Maintenance and Rural Electrification Kashmir			
	O	11,95.87		
	S	-	11,95.87	12,04.11
				(+)8.24
629	Rural Electrification Ganderbal			
0099	General			
0978	Chief Engineer Maintenance and Rural Electrification Kashmir			
	O	18,85.69		
	S	-	18,85.69	21,77.96
				(+)2,92.27
80	<i>General</i>			
001	Direction and Administration			
0099	General			
1679	Accounts Officer Migrant Wing PDD Jammu			
	O	3,90.16		
	S	-	3,90.16	4,12.46
				(+)22.30

GRANT NO. 6 (Contd.)

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess (+)
2801	Power			
80	<i>General</i>			
001	Direction and Administration			
0099	General			
1686	F A Power Projects Organization			
	O	2,26.54		
	S	-		
		2,26.54	2,59.09	(+)32.55
005	Investigation			
0099	General			
2170	Director, Trainings Testing, Inspections And Commissioning			
	O	3,61.15		
	S	-		
		3,61.15	3,79.15	(+)18.00
800	Other Expenditure			
0099	General			
2111	State Electricity Regulatory Commission (SERC)			
	O	2,63.05		
	S	-		
		2,63.05	3,21.22	(+)58.17

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

Head		Actual Expenditure (₹ in Lakh)
2801	Power	
05	<i>Transmission and Distribution</i>	
001	Direction and Administration	
0099	General	
2455	Dedicated Project Wing	99.89

5. Entire provision under the following Head /Scheme remained unutilized throughout the year; reasons for which have not been intimated.

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	28.00

GRANT NO. 6 (Contd.)

6. Against the estimated recovery of ₹ 60,00.00 lakh, ₹ 21,95.03 lakh only were recovered; reasons for less recovery of ₹ 38,04.97 lakh were not communicated.

Capital Section

7. In the Capital Section, Original provision of ₹ 28,77,07.30 lakh proved excessive in view of the final saving of ₹ 21,77,61.37 lakh. No portion of the final saving was either anticipated or surrendered.

8. Persistent Saving in the Grant occurred during the last five 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
2015-2016	10,06,21.25	2,98,61.21	(-)7,07,60.04

9. Lumpsum Plan Provision of ₹ 28,77,07.30 lakh under Major Head 4801-Capital Outlay on Power Projects without giving schematic break-up has deprived Audit from making comparison of excess/ saving Sub-Head wise. However, the break-up of expenditure sector-wise is as below:

S.No	Sub Major Head	Budget (₹ in Lakh)	Expenditure (₹ in Lakh)
1.	01 <i>Hydel Generation</i>	12,27,25.00	3,86,51.26
2.	05 <i>Transmission and Distribution</i>	16,49,82.30	3,12,94.67

10. Suspense Transactions: - The expenditure in the Grant, both Revenue and Capital includes ₹25,17.69 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-8 below Grant No.5-Ladakh Affairs Department. An analysis of the transactions under Head Suspense in the Grant during the year 2015-2016 and 2016-2017 together with the Opening and Closing balance is given below:-

Particulars / Major head of account	Opening Balance as on 1 st April, 2016	Debits	Credits	Closing Balance as on 31 st March, 2017
(₹ in Lakh)				
2801	Power-			
	Purchase	(-)35.44	-	(-)35.44
	Miscellaneous	4,77.81	-	4,77.81
	Stock	(-)47,97.44	25,17.69	(-)44,74.78
	Workshop	29.38	-	29.38
	Total – 2801	(-)43,25.69	25,17.69	(-)40,03.03

GRANT NO. 6 (Concl'd.)

Particulars / Major head of account	Opening Balance as on 1 st April, 2016	Debits	Credits	Closing Balance as on 31 st March, 2017
		(₹ in Lakh)		
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

11. 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 2014-15 to 2016-17 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-					
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
2016-2017	52,03.29	80,29,38.49	1,54,31.36	69.99	1.34
4801- Capital Outlay on Power Projects-					
2014-2015	1,42,46.69	-	-	-	-
2015-2016	2,96,26.00	-	-	2,28.97	0.77
2016-2017	6,98,92.89	-	-	53.03	0.08

12. **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 2016-17. 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 2017 thus remained same as on 31st March 2016. 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 2016-2017.

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 (-)
Revenue				
Voted- Original	64,19,36,34	64,85,63,55	51,32,66,00	(-)13,52,97,55
Supplementary Amount surrendered during the year	66,27,21			...
Capital				
Voted- Original	11,27,22,63	11,27,22,63	3,12,44,42	(-)8,14,78,21
Supplementary Amount surrendered during the year	-			...

Notes and Comments:

Revenue Section

- Supplementary Provision of ₹ 66,27.21 lakh proved excessive in view of final saving of ₹ 13,52,97.55 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 (-)
2202	General Education			
01	Elementary Education			
101	Government Primary Schools			
0099	General			
0254	Director School Education Jammu (Primary School Boys)			
	O	7,93,79.26		
	S	52,15.00	8,45,94.26	(-)53,81.49
0449	Sarva Shiksha Abhiyan			
	O	17,79,07.00		
	S	-	17,79,07.00	(-)10,13,05.79
104	Inspection			
0099	General			
0214	Director Education Kashmir			
	O	9,36,65.90		
	S	-	9,36,65.90	(-)1,17,42.99

GRANT NO. 7 (Contd.)

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2202	General Education				
01	<i>Elementary Education</i>				
111	Sarva Shiksha Abhiyan				
0099	General				
0449	Sarva Shiksha Abhiyan				
		O	2,11,00.00		
		S	-	2,11,00.00	(-1,35,67.14)
800	Other Expenditure				
0031	Centrally Sponsored Schemes				
1030	Mid Day Meals				
		O	38,25.00		
		S	-	38,25.00	(-36,38.71)
02	<i>Secondary Education</i>				
001	Direction and Administration				
0099	General				
0214	Director Education Kashmir				
		O	9,42,49.00		
		S	-	9,42,49.00	(-49,26.83)
0274	Director Education Jammu				
		O	10,05,67.30		
		S	6,73.09	10,12,40.39	(-35,21.50)
107	Scholarships				
0099	General				
0905	Meritorious Students				
		O	53.50		
		S	-	53.50	(-25.93)
110	Assistance to Non-Government Schools				
0099	General				
0241	Grant to Sainik School Nagrota for Maintenance of Building				
		O	80.00		
		S	-	80.00	(-68.75)
0243	Sainik School Manasbal for Maintenance of Building				
		O	25.00		
		S	-	25.00	(-21.25)
80	<i>General</i>				
003	Training				
0099	General				
0271	State Institute of Education Kashmir				
		O	3,27.00		
		S	-	3,27.00	(-9.96)
0277	State Institute of Education Jammu				
		O	2,97.07		
		S	-	2,97.07	(-33.49)

GRANT NO. 7 (Contd.)

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2202	General Education			
80	General			
107	Scholarships			
0099	General			
2436	Beti Anmol			
	O	2,00.00		
	S	-		
		2,00.00	1,16.71	(-)83.29
2204	Sports and Youth Services			
001	Direction and Administration			
0099	General			
0244	Direction and Administration			
	O	2,24,12.80		
	S	7,39.12		
		2,31,51.92	1,79,38.43	(-)52,13.49
102	Youth Welfare Programmes for Students			
0099	General			
0954	National Cadet Corps			
	O	11,50.00		
	S	-		
		11,50.00	10,85.37	(-)64.63
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 (+)
2055	Police			
117	Internal Security			
0099	General			
0957	Internal Security			
	O	65,96.52		
	S	-		
		65,96.52	71,11.98	(+)5,15.46
2202	General Education			
01	Elementary Education			
101	Government Primary Schools			
0031	Centrally Sponsored Scheme			
2322	Rashtriya Madhimik Shiksha Abhiyan Kashmir			
	O	3,40,66.00		
	S	-		
		3,40,66.00	4,81,12.50	(+)1,40,46.50
02	Secondary Education			
107	Scholarships			
0099	General			
0241	Sainik School Nagrota			
	O	2,05.00		
	S	-		
		2,05.00	2,44.75	(+)39.75
0243	Sainik School Manasbal			
	O	3,60.00		
	S	-		
		3,60.00	3,96.25	(+)36.25

GRANT NO. 7 (Contd.)

Head	Total Grant/ Appropriation	Actual Expenditure	Excess (+)
------	-------------------------------	-----------------------	------------

(₹ in Lakh)

2204	Sports and Youth Services			
101	Physical Education			
0099	General			
0949	Grant in Aid Sports Council			
		O 24,50.00		
		S -	24,50.00	24,55.42 (+)5.42

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>	
101	Government Primary Schools	
0099	General	
2418	Rashtriya Madhmik Shiksha Abhiyan	12,08.30
800	Other Expenditure	
0031	Centrally Sponsored Schemes	
0987	Teacher Education	18,00.00

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

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

2202	General Education	
01	<i>Elementary Education</i>	
107	Teachers Training	
0031	Centrally Sponsored Schemes	
0218	Elementary Teachers Training Programme Jammu	6,13.27
1398	Elementary Teachers Training Programme Kashmir	7,57.49
800	Other Expenditure	
0031	Centrally Sponsored Schemes	
2248	Sakshar Bharat Programme	13,10.40

GRANT NO. 7 (Contd.)**Capital Section**

6. Original provision of ₹ 11,27,22.63 lakh proved excessive in view of final saving of ₹ 8,14,78.21 lakh. No portion of final saving of ₹ 8,14,78.21 lakh was anticipated and surrendered.
7. Placement of Lumpsum Provision of ₹ 95.25 lakh in respect of Minor Head 201- Elementary Education under Sub-Head 0244-Direction & Administration, ₹ 64,00.00 lakh under Sub- Head 1427-Physical Education & ₹ 35,00.00 lakh 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.
8. 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	General Education				
201	Elementary Education				
0011	General				
0449	Sarva Shiksha Abihyan				
		O	35,96.19		
		S	-	22,85.24	(-)13,10.95
0632	Elementary Education				
		O	40,00.00		
		S	-	37,75.57	(-)2,24.43
800	Other Expenditure				
0031	Centrally Sponsored Schemes				
1030	Mid Day Meals				
		O	1,23,74.00		
		S	-	95,51.01	(-)28,22.99
03	Sports and Youth Services				
800	Other Expenditure				
0011	General				
2347	P Y K K A				
		O	2,00.00		
		S	-	17.00	(-)1,83.00

GRANT NO. 7 (Concl'd.)

9. 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	
<i>01</i>	<i>General Education</i>	
201	Elementary Education	
0031	Centrally Sponsored Scheme	
0449	Sarva Shiksha Abhiyan	3,23,65.68
2322	Rashtriya Madhmik Shiksha Abhiyan (Kmr)	4,11,33.98
0011	General	
2439	Rashtriya Madhmik Shiksha Abhiyan	45,70.49
204	Adult Education	
0031	Centrally Sponsored Scheme	
1428	Adult Education	40,00.00
800	Other Expenditure	
0011	General	
0987	Teacher Education	4,87.04

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
3475	Other General Economic Services
4059	Capital Outlay on Public Works
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	56,50,29,02	56,50,29,02	44,79,18,03	(-)11,71,10,99
Supplementary	-			
Amount surrendered during the year				...
<i>Charged</i>				
Original	47,25,37,00	47,71,97,68	45,67,29,50	(-)2,04,68,18
Supplementary	46,60,68			
Amount surrendered during the year				...
Capital:				
Voted-				
Original	36,00,00	36,00,00	2,61,89,21	(+)2,25,89,21
Supplementary	-			
Amount surrendered during the year				...

GRANT NO. 8 (Contd.)

		Total Grant/ Appropriation	Actual Expenditure (₹ in thousand)	Excess (+) Saving (-)
<i>Charged-</i>				
Original	99,14,37,00	1,53,64,37,00	1,70,23,29,20	(+)16,58,92,20
Supplementary	54,50,00,00			
Amount surrendered during the year				...
Notes and Comments:				

Revenue Section

- In the Voted Section Original Provision of ₹ 56,50,29.02 lakh proved excessive in view of the final Saving of ₹ 11,71,10.99 lakh. No portion of the final saving of ₹ 11,71,10.99 lakh was anticipated and surrendered.
- Persistent saving occurred during the last five 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
2015-2016	61,70,78.80	40,58,42.88	(-)21,12,35.92
- Significant saving in the Grant occurred under the following Heads/ Schemes; reasons for which were not communicated.

Head		Total Grant/ Appropriation	Actual Expenditure	Saving (-)
(₹ in Lakh)				
2039 State Excise				
001 Direction and Administration				
0099 General				
0334 Commissioner's Office				
	O	35,38.90		
	S	-	35,41.65	(-)11,22.30
	R	(+)2.75		

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	81,76.25		
	S	-	81,79.00	50,57.28
	R	(+)2.75		(-)31,21.72
800 Other Expenditure				
0099 General				
1429 Sales Tax Tribunal				
	O	1,12.35		
	S	-	1,12.35	63.35
				(-)49.00
2045 Other Taxes And Duties On Commodities and Services				
104 Collection Charges, Taxes on Goods and Passengers				
0099 General				
0968 Collection Charges, Taxes On Goods and Passengers				
	O	3,45.55		
	S	-	3,45.55	1,54.16
				(-)1,91.39
2047 Other Fiscal Services				
103 Promotion of Small Savings				
0099 General				
0293 Director Finance				
	O	64.00		
	S	-	64.00	57.72
				(-)6.28
2054 Treasury and Accounts Administration				
003 Trainings				
0099 General				
0328 Accountancy Training School Srinagar				
	O	1,91.54		
	S	-	1,91.54	1,38.76
				(-)52.78
095 Directorate of Accounts and Treasuries				
0099 General				
0312 Directorate of Accounts and Treasuries				
	O	7,99.72		
	S	-	7,99.72	6,19.14
				(-)1,80.58
2430 Director Accounts and Treasuries Jammu				
	O	2,52.02		
	S	-	2,52.02	1,92.05
				(-)59.97

GRANT NO. 8 (Contd.)

Head		Total Grant/ Appropriation (₹ in Lakh)	Actual Expenditure (₹ in Lakh)	Saving (-)
2054 Treasury and Accounts Administration				
097 Treasury Establishment				
0099 General				
2431 District Treasuries Jammu				
	O	12,29.87		
	S	-	7,68.08	(-)4,61.79
2432 Muffasil Treasuries Jammu				
	O	13,10.07		
	S	-	9,02.20	(-)4,07.87
800 Other Expenditure				
0099 General				
0310 Divisional Fund Office Jammu/ Srinagar				
	O	3,23.70		
	S	-	2,60.05	(-)63.65
0312 Directorate of Fund Organization				
	O	3,44.96		
	S	-	3,18.32	(-)26.64
1190 District Fund Offices				
	O	39,39.10		
	S	-	31,84.00	(-)7,55.10
2235 Social Security and Welfare				
02 Social Welfare				
001 Direction and Administration				
0099 General				
0244 Direction and Administration				
	O	8,87.92		
	S	-	7,34.40	(-)1,53.52

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(+)
2030 Stamps and Registration				
01 Stamps-Judicial				
001 Direction and Administration				
0099 General				
0344 State Stamp Department				
	O	17,93.20		
	S	-	18,95.67	(+)1,02.47

GRANT NO. 8 (Contd.)

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess(+)
2054 Treasury and Accounts Administration				
003 Trainings				
0099 General				
0329 Northern Zonal Accountancy Training School Jammu				
	O	2,92.63		
	S	-	2,92.63	3,53.16
				(+)60.53
095 Directorate Of Accounts and Treasuries				
0099 General				
0316 Directorate Of Audit and Inspection				
	O	5,84.06		
	S	-	5,84.06	6,59.02
				(+)74.96
0326 Director Accounts And Treasuries, Kashmir				
	O	2,40.38		
	S	-	2,40.38	2,46.20
				(+)5.82
097 Treasury Establishment				
0099 General				
0324 Muffasil Treasuries Kashmir				
	O	16,62.07		
	S	-	16,62.07	17,25.97
				(+)63.90
0335 District Treasuries Kashmir				
	O	15,53.57		
	S	-	15,53.57	16,13.73
				(+)60.16
098 Local Fund Audit				
0099 General				
0314 Local Fund Audit Organization				
	O	3,99.93		
	S	-	3,99.93	4,26.33
				(+)26.40
2071 Pension And Other Retirement Benefits				
01 Civil				
117 Government Contribution for Defined Contribution Pension Scheme				
0099 General				
2327 Government Contribution				
	O	2,25,59.40		
	S	-	2,25,59.40	2,64,59.34
				(+)38,99.94
2075 Miscellaneous General Services				
103 State Lotteries				
0099 General				
0317 Pension in Lieu of Resumed Jagirs				
	O	15.50		
	S	-	15.50	26.36
				(+)10.86

GRANT NO. 8 (Contd.)

Head	Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess(+)
2235 Social Security and Welfare			
60 <i>Other Social Security and Welfare Programmes</i>			
102 Pension Under Social Security Schemes			
0099 General			
0313 Deposit Linked Insurance Scheme			
	O 20.00		
	S -	20.00	22.87
			(+)2.87

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

Head	Actual Expenditure (₹ in Lakh)
2035 Collection of Other Taxes On Property and Capital	
101 Tax on Immovable Property Other than Agricultural Land	
0099 General	
0244 Direction and Administration	2.49
2039 State Excise	
001 Direction and Administration	
0099 General	
0307 District Executive Force	59.44
2054 Treasury and Accounts Administration	
095 Directorate of Accounts and Treasuries	
0099 General	
0314 Local Fund Audit Organization	46.57
3475 Other General Economic Services	
800 Other Expenditure	
0099 General	
0564 Survey and Statistics	5.71

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

Head	Total Grant/ Appropriation (₹ in Lakh)
2047 Other Fiscal Services	
103 Promotion of Small Savings	
0099 General	
2437 Bureau of Public Enterprise	1,63.88

GRANT NO. 8 (Contd.)

Head	Total Grant/ Appropriation (₹ in Lakh)
2235 Social Security and Welfare	
60 Other Social Security and Welfare Programmes	
105 Government Employees Insurances Scheme	
0099 General	
0323 State Contribution For Group Insurance	17,88.25
107 Swatantrata Sainik Samman Pension Scheme	
0099 General	
0965 Pension To Freedom Fighters And Their Dependents etc.	3,00.00

7. 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 ₹ 43.03 by the DDO's under 104-Collection Charges- Entertainment Taxes subordinate to Major Head 2045- Other Taxes and Duties on Commodities and Services.
8. An amount of ₹ 7,00,00.00 lakh, ₹ 1,00.00 lakh & ₹ 10,00.00 lakh as provision for Dearness Allowance , Medical Reimbursement & Purchase of Vehicle 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, 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 ₹ 43,74,40.60 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- Pension and Other Retirement Benefits Works out to ₹ 39,51,92.39 lakh. The details of which are as below:-

S. No.	Particulars	Amount (₹ in Lakh)
1.	Other Pensionery Benefits	28,75,82.84
2.	Commuted Value of Pensions	1,51,07.70
3.	Gratuities	3,43,43.83
4.	Family Pensions	3,14,34.01
5.	Pension to Legislators	5,10.24
6.	Leave Encashment Benefits	2,62,13.77

GRANT NO. 8 (Contd.)

9. Lumpsum Provision of ₹17,93.20 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 ₹ 4,52.76 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- Stamps and Registration is ₹ 23,47.51 lakh resulting excess of ₹ 5,54.31 lakh.
10. Against the Budget Provision of ₹ 1,00.00 lakh kept for Appropriation of Debt under Major Head 2075-Miscellaneous General Services, expenditure of ₹ 4,22.00 lakh has been transferred to Major Head 8235-Guarantee Redemption Fund, resulting in excess of ₹ 3,22.00 lakh; reasons thereof have not been communicated.
11. Saving in the grant occurred mainly under the following Head/ Schemes; reasons thereof have not been communicated.

Head	Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2049 Interest Payments			
<i>01 Interest on Internal Debt</i>			
101 Interest on Market Loans			
0099 General			
0191 Interest on Market Loans			
	O 18,34,78.00		
	S -	18,34,78.00	17,84,74.31 (-)50,03.69
<i>05 Interest on Reserve Fund</i>			
105 Interest on General and Reserve Fund			
0099 General			
0185 Interest on Other Obligations			
	O 1,10,00.00		
	S -	1,10,00.00	29,71.38 (-)80,28.62

12. Against the Lumpsum Appropriation of ₹ 4,57,63.00 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	Total Expenditure (₹ in Lakh)
2049 Interest Payments	
<i>01 Interest On Internal Debt</i>	
101 Interest on Market Loans	
0099 General	
0186 National Bank for Agricultural and Rural Development (NABARD)	1,20,55.90
3001 Interest On General Insurance Company	2.89
3002 Interest On Oriental Insurance Company	34.68
3003 Interest on United India Insurance Company	9.84

GRANT NO. 8 (Contd.)

Head	Total Expenditure (₹ in Lakh)
2049 Interest Payments	
<i>01 Interest On Internal Debt</i>	
115 Interest on Ways and Means Advances	
0099 General	
9899 Normal Ways and Means Advances from RBI	18,78.73
200 Interest	
0099 General	
0302 Rural Electrification Corporation	21,55.17
2120 Interest On Power Bonds	6,57.94
2121 Life Insurance Scheme (LIC)	1,47,13.73
2694 Interest On UDAY Bonds	1,82,15.68
3005 Floatation Charges	75.24
13. In the <i>Charged</i> 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	1,00,00.00
104 Interest on Small Savings	
0099 General	
0171 Share of Small Saving	3,87,04.00
<i>60 Interest on Other Obligations</i>	
701 Miscellaneous	
0099 General	
2120 Interest on Power Bonds	9,96.00
2140 Power Bonds / UDAY (O= 0, S= 46,60.68)	46,60.68
2071 Pension And Other Retirement Benefits	
<i>01 Civil</i>	
101 Superannuation and Retirement Allowances	
0099 General	
2190 Secretary Finance	75.00

GRANT NO. 8 (Contd.)

Head	Total Expenditure (₹ in Lakh)
14. In the <i>Charged</i> Section expenditure under the following Head/Schemes was incurred without budgetary provision.	
2049 Interest Payments	
01 <i>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 Nation Small Saving Fund	4,58,85.97
305 Management of Debt	
0099 General	
3004 Interest on Debt Management	4,79.79
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)	28,03.77
109 Interest on State Plan Loans Consolidated in terms of recommendations of the 12 th Finance Commission	
0099 General	
1920 Other Consolidated Loans	66,77.45
60 <i>Interest on Other Obligations</i>	
701 Miscellaneous	
0099 General	
0185 Interest on Other Obligations	3,24,75.48
15. The detailed accounts of the State General Provident Fund and State Insurance Fund are maintained by the State Government. Interest on the State Provident Fund and Insurance Fund to the tune of ₹13,26,52.06 lakh and ₹45,08.76 lakh respectively has been adjusted in the accounts by the State Government on adhoc basis against the Budget Estimates of ₹17,56,35.00 lakh and ₹ 48,86.00 lakh respectively.	
16. In the Revenue <i>Charged</i> Section Supplementary provision of ₹46,60.68 lakh proved injudicious as the total expenditure did not come even upto the level of Original provision of ₹47,25,37.00 lakh, resulting in final saving of ₹ 2,04,68.18 lakh; reasons for which were not communicated.	

Capital Section

17. In the Voted Capital Section, Original provision of ₹ 36,00.00 lakh proved meager in view of the final excess of ₹ 2,25,89.21 lakh which requires regularization.

GRANT NO. 8 (Contd.)

18.	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	11,00.00		
	S	-	40.46	(-)10,59.54
		11,00.00		
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	-	11,30.03	(-)13,69.97
		25,00.00		
19.	Expenditure under the following Heads /Schemes was incurred without the budget provision; reasons thereof not communicated.			
Head			Actual Expenditure (₹ in Lakh)	
4059	Capital Outlay on Public Works			
80	General			
201	Acquisition of Land			
0011	General			
1285	Acquisition of Land			18.72
5465	Investments in General Financial and Trading Institution			
01	Investments in General Financial and Institutions			
190	Investment in Public Sector and Other Undertakings Banks, etc			
0099	General			
0318	Investment in Public Sector and Other Undertakings Banks, etc			2,50,00.00
20.	In the <i>Charged</i> Section, Supplementary Provision of ₹ 54,50,00.00 lakh proved meager in view of the final excess of ₹ 16,58,92.20 lakh; which requires regularization. Excess has occurred during the last year also.			

GRANT NO. 8 (Contd.)

21. Placement of Lumpsum Appropriation of ₹ 1,52,49,85.00 lakh(Original ₹ 97,99,85.00 lakh and Supplementary ₹ 54,50,00.00 lakh) under Major Head 6003- Internal Debt of State Government and ₹ 1,14.52.00 lakh under Major Head 6004 - Loans and Advances from Central Government (against which total expenditure of ₹ 1,69,08,71.24 lakh and ₹ 1,14,57.96 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. The Scheme-wise expenditure is detailed below:-

Head	Total Expenditure (₹ in Lakh)
6003 Internal Debt Of State Government	
101 Market Loans	
0099 General	
0161 Market Loans Bearing Interest	8,90,44.16
103 Loans from Life Insurance Corporation of India	
0099 General	
0167 Loans from LIC	1,60,25.70
104 Loans from General Insurance Corporation of India	
0099 General	
0300 Loans from General Insurance Corporation of India and its subsidiaries	1,27.75
105 Loans from the National Bank for Agriculture and Rural Development	
0099 General	
0186 Loans from NABARD	5,14,35.55
106 Compensation and Other Bonds	
0099 General	
2140 Power Bonds	42,58.61
109 Loans from Other Institutions	
0099 General	
0302 Loans from the Rural Electrification Corporation Ltd.	26,75.40
0303 Loans from United India Insurance Company	23.28
110 Ways and Means Advances from the Reserve Bank of India	
0099 General	
2420 Ways and Means Repayment	1,49,03,47.00
9901 Over Draft from RBI	54,16.34
111 Special Securities Issued to National Small Saving Fund of the Central Government	
0099 General	
0159 National Small Saving Fund	3,15,17.45

GRANT NO. 8 (Concl.)

Head	Total Expenditure (₹ in Lakh)
6004	Loans and Advances from the Central Government
02	<i>Loans for State/Union Territory Plan Schemes</i>
101	Block Loans
0099	General
0848	EAP Loans
105	State Plan Loans Consolidated in terms of Recommendations of 12 th Finance Commission 1979.2004
0099	General
1920	Other Consolidated Loans
	25,54.70
	89,03.26

22. 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 (+)
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
2015-2016	85,89,26.00	1,08,15,08.14	(+22,25,82.14

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	41,89,38			
		49,25,78	44,98,15	(-)4,27,63
Supplementary	7,36,40			
Amount surrendered during the year				...
<i>Charged</i>				
Original	1,07,70			
		1,40,50	1,05,71	(-)34,79
Supplementary	32,80			
Amount surrendered during the year				...
Capital:				
Voted-				
Original	-			
		3,55,00	2,45,00	(-)1,10,00
Supplementary	3,55,00			
Amount surrendered during the year				...
Notes and Comments:				

Revenue Section

1. In Revenue Voted Section Supplementary Grant of ₹ 7,36.40 lakh proved excessive in view of the final saving of ₹ 4,27.63 lakh. No portion of the final saving was anticipated and surrendered.
2. Saving also occurred during 2014-15 & 2015-16.
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	4,26.80		
	S	1,95.20	6,22.00	5,29.67
				(-)92.33

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 22,07.28

S 75.00

22,82.28

19,06.30

(-)3,75.98

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

Head	Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess (+)
------	-------------------------------	--------------------------------------	------------

2011 State Legislature

02 State/Union Territory Legislature

101 Legislative Assembly

0099 General

0890 Legislative Assembly

O 8,21.30

S 4,35.20

12,56.50

12,95.35

(+)38.85

103 Legislative Secretariat

0099 General

0892 Legislative Council

O 7,34.00

S 31.00

7,65.00

7,66.82

(+)1.82

5. In the *Charged* Section Supplementary Grant of ₹ 32.80 lakh proved injudicious as the actual expenditure did not even come upto the level of Original Provision of ₹ 1,07.70 lakh. No portion of final saving of ₹ 34.79 lakh was anticipated and surrendered.

6. In the *Charged* Section persistent saving occurred during the last five 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
2015-2016	1,02.70	34.77	(-)67.93

GRANT NO. 9 (Concl.)

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

Head	Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving(-)
2011 State Legislature			
02 <i>State/Union Territory Legislature</i>			
101 Legislative Assembly			
0099 General			
0890 Legislative Assembly			
O	59.30		
S	13.70	41.82	(-)31.18
	73.00		

Capital Section

8. In the Capital Section Supplementary Grant of ₹ 3,55.00 lakh proved excessive in view of the final saving of ₹ 1,10.00 lakh. No portion of final saving of ₹ 1,10.00 lakh was anticipated and surrendered.

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	3,19,57,10			
		3,21,24,87	1,66,44,25	(-)1,54,80,62
Supplementary	1,67,77			
Amount surrendered during the year				...
<i>Charged</i>				
Original	34,27,00			
		34,27,00	26,95,25	(-)7,31,75
Supplementary	-			
Amount surrendered during the year				...
Capital:				
Voted-				
Original	51,55,25			
		52,40,25	3,36,00	(-)49,04,25
Supplementary	85,00			
Amount surrendered during the year				...
Notes and Comments:				

Revenue Section

- Supplementary provision of ₹ 1,67.77 lakh proved injudicious as the total expenditure did not come even up to the level of original provision of ₹ 3,19,57.10 lakh resulting in the final saving of ₹ 1,54,80.62 lakh.
- 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(-)
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
2015-2016	2,76,05.94	1,73,86.62	(-)1,02,19.32

GRANT NO.10 (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 (-)
2014	Administration of Justice				
102	High Courts				
0099	General				
0495	High Court	O	10,74.50		
		S	-	7,35.02	(-)3,39.48
103	Special Courts				
0099	General				
0889	State Legal Services Authority	O	7,25.00		
		S	-	6,25.88	(-)99.12
2351	Special Court for CBI	O	1,08.20		
		S	-	56.50	(-)51.70
105	Civil and Session Courts				
0099	General				
0488	District and Session Judges	O	1,38,22.00		
		S	-	78,29.63	(-)59,92.37
1243	TADA Courts/ Temporary Courts	O	65.80		
		S	-	12.85	(-)52.95
114	Legal Advisors and Counsels				
0099	General				
0499	Advocate General	O	8,70.55		
		S	-	5,59.84	(-)3,10.71
1248	Public Prosecutors	O	4,02.70		
		S	-	3,36.97	(-)65.73
2427	State and District Litigation Policy	O	11,08.22		
		S	-		
		R	(-)3.00	3,46.11	(-)7,59.11
116	State Administrative Tribunals				
0099	General				
0511	Human Rights Commission	O	5,40.00		
		S	-	4,41.54	(-)98.46

GRANT NO.10 (Contd.)

Head		Total Grant/ Appropriation (₹ in Lakh)	Actual Expenditure	Saving (-)
2015 Elections				
102	Electoral Officers			
0099	General			
0493	Chief Electoral Officer			
	O	1,25,14.15		
	S	1,67.77		
		1,26,81.92	31,01.85	(-)95,80.07
2030 Stamps and Registration				
03	Registration			
001	Direction and Administration			
0099	General			
0244	Direction and Administration			
	O	98.10		
	S	-		
		98.10	76.03	(-)22.07
2070 Other Administrative Services				
800	Other Expenditure			
0099	General			
2108	State Accountability Commission			
	O	3,74.50		
	S	-		
	R	(+)3.00		
		3,77.50	3,26.25	(-)51.25
2230 Stamps and Registration				
01	Labour			
101	Industrial Relations			
0099	General			
0888	Industrial Tribunal Court/ Labour Court			
	O	71.20		
	S	-		
		71.20	13.20	(-)58.00
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				
116	State Administrative Tribunal			
0099	General			
1251	MACT Tribunal Jammu			
	O	58.52		
	S	-		
		58.52	59.62	(+)1.10

GRANT NO.10 (Contd.)

Head	Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess (+)
------	-------------------------------	--------------------------------------	------------

2070 Other Administrative Services

104 Vigilance

0099 General

0495 High Court

O 60.36

S -

60.36

77.51

(+17.15

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

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

2014 Administration of Justice

102 High Courts

0099 General

0420 Revenue Department

105 Civil and Session Courts

0099 General

0489 Munsiff Courts

0500 Sub Judge Courts

37.93

10,54.84

9,52.70

6. Entire Provision of ₹ 63.30 lakh under Sub Head 0506- State Transport Appellate Court/MACT Srinagar subordinate to Major Head 2041-Taxes on Vehicles remained unutilized throughout the year; reasons thereof were not communicated.
7. In Revenue *Charged* Section Original Grant of ₹ 34,27.00 lakh proved excessive in view of the final saving of ₹ 7,31.75 lakh. No portion of final saving of ₹ 7,31.75 lakh was anticipated and surrendered.

Capital Section

8. Supplementary grant of ₹ 85.00 lakh proved excessive in view of the final saving of ₹ 49,04.25 lakh. The expenditure did not even come upto the level of Original Provision of ₹ 51,55.25 lakh. No portion of final saving of ₹ 49,04.25 lakh was anticipated and surrendered.
9. Entire Provision of ₹ 36,80.25 lakh under Group Head 0031-CSS and Sub head 0495-J&K High Court subordinate to Major Head 4059- Capital Outlay on Public Works remained unutilized throughout the year; reasons thereof were not communicated.

GRANT NO.10 (Concl.d.)

10. 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	14,75.00		
	S	85.00	15,60.00	3,36.00
				(-12,24.00)

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	3,05,68,64		3,05,68,64	2,19,03,91	(-)86,64,73
Supplementary	-				
Amount surrendered during the year					
...					
Capital:					
Voted-					
Original	1,48,77,93		1,52,89,90	2,33,71,95	(+)80,82,05
Supplementary	4,11,97				
Amount surrendered during the year					
...					
Notes and Comments:					

Revenue Section

- Original Provision of ₹ 3,05,68.64 lakh proved excessive in view of the final saving of ₹ 86,64.73 lakh. No portion of the final saving of ₹ 86,64.73 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(-)
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
2015-2016	2,91,05.55	2,37,14.12	(-)53,91.43

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					
0812	Direction Office Industries					
		O	2,68.52			
		S	-	2,68.52	2,31.20	(-)37.32
2202	Director Industries, Jammu					
		O	2,74.99			
		S	-	2,74.99	2,41.84	(-)33.15
101	Industrial Estates					
0099	General					
0808	Industrial Estate Gandhinagar					
		O	52.27			
		S	-	52.27	40.51	(-)11.76
0811	Industrial Estate Barzulla					
		O	36.18			
		S	-	36.18	23.38	(-)12.80
1590	Industrial Estate Rural & Urban Kashmir					
		O	59.40			
		S	-	59.40	26.37	(-)33.03
2188	Industrial Estate Rural & Urban Jammu					
		O	41.10			
		S	-	41.10	24.10	(-)17.00
102	Small Scale Industries					
0099	General					
0408	DIC Schemes Kashmir					
		O	18,40.72			
		S	-	18,40.72	13,24.55	(-)5,16.17
0796	Industrial Training Centre					
		O	1,91.52			
		S	-	1,91.52	1,31.29	(-)60.23
0798	Footwear and Leather Goods Demonstration Centers Kashmir					
		O	75.02			
		S	-	75.02	41.02	(-)34.00
0806	Central Market Jammu					
		O	22.44			
		S	-	22.44	13.92	(-)8.52

GRANT NO.11 (Contd.)

Head			Total Grant/ Appropriation (₹ in Lakh)	Actual Expenditure	Saving (-)
2851	Village and Small Industries				
102	Small Scale Industries				
0099	General				
0807	Works-cum-Production Centre Kathua				
		O	38.07		
		S	-	38.07	14.52
					(-)23.55
0809	Rural Artisans Programme				
		O	1,95.51		
		S	-	1,95.51	1,62.38
					(-)33.13
1907	Knitting Training Centre				
		O	1,17.02		
		S	-	1,17.02	90.88
					(-)26.14
2270	Knitting Training Centres Jammu				
		O	2,54.34		
		S	-	2,54.34	1,56.56
					(-)97.78
2271	DIC Schemes Jammu.				
		O	14,62.86		
		S	-	14,62.86	8,92.35
					(-)5,70.51
103	Handloom Industries				
0099	General				
0244	Direction and Administration				
		O	22,76.20		
		S	-	22,76.20	18,08.57
					(-)4,67.63
0814	UNDP Project Nowshera Srinagar				
		O	3,27.40		
		S	-	3,27.40	2,02.14
					(-)1,25.26
104	Handicraft Industries				
0099	General				
0805	Direction and Administration Handicrafts and Subordinate Offices				
		O	1,45,59.57		
		S	-	1,45,59.57	1,07,89.45
					(-)37,70.12
105	Khadi and Village Industries				
0099	General				
0802	Grant in Aid Contribution and Subsidies				
		O	17,47.47		
		S	-	17,47.47	13,10.16
					(-)4,36.86
800	Other Expenditure				
0099	General				
2196	E.D.I.				
		O	8,50.00		
		S	-	8,50.00	7,18.00
					(-)1,32.00

GRANT NO.11 (Contd.)

Head			Total Grant/ Appropriation (₹ in Lakh)	Actual Expenditure	Saving (-)
2853	Non-Ferrous Mining and Metallurgical Industries				
02	Regulation and Development of Mines				
001	Direction and Administration				
0099	General				
0244	Direction and Administration				
		O	47,80.85		
		S	-		
			47,80.85	35,78.09	(-)12,02.76

4. Entire Budget Provision has remained unutilized throughout the year in respect of following Heads/ Schemes; reasons for which were not communicated.

Head			Total Grant/ Appropriation (₹ in Lakh)
2055	Police		
117	Internal Security		
0099	General		
0957	Internal Security		10,00.00
2851	Village and Small Industries		
800	Other Expenditure		
0099	General		
1588	Industrial Exhibition Srinagar		8.29

Capital Section

5. Supplementary Grant of ₹ 4,11.97 lakh proved inadequate in view of the final excess of ₹ 80,82.05 lakh; which needs regularization.

6. Significant excess occurred mainly under the following Heads/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				
0011	General				
0367	Handloom Industries				
		O	1,91.25		
		S	-		
			1,91.25	2,94.79	(+)1,03.54
0399	Handloom Development Corporation				
		O	2,62.50		
		S	-		
			2,62.50	6,77.08	(+)4,14.58

GRANT NO.11 (Contd.)

Head			Total Grant/ Appropriation (₹ in Lakh)	Actual Expenditure	Excess(+)
4851	Capital Outlay on Village and Small Industries				
105	Khadi and Village Industries				
0011	General				
0365	Assistance to Khadi and Village Industries Board				
	O	54.15			
	S	-	54.15	80.35	(+)26.20
800	Other Expenditure				
0011	General				
2196	E.D.I				
	O	5,00.00			
	S	-	5,00.00	14,09.74	(+)9,09.74
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				
	O	32,00.00			
	S	-	32,00.00	32,49.45	(+)49.45
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	68,00.00			
	S	-	68,00.00	46,51.41	(-)21,48.59
104	Handicraft Industries				
0011	General				
0363	Handicrafts Industries				
	O	6,95.03			
	S	-	6,95.03	1,34.32	(-)5,60.71
0383	Handicrafts Corporation Industries				
	O	1,12.50			
	S	-	1,12.50	95.56	(-)16.94
2371	National Mission for Food Processing				
	O	13,00.00			
	S	-	13,00.00	3,04.60	(-)9,95.40

GRANT NO.11 (Contd.)

8. 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	
102	Small Scale Industries	
0011	General	
0798	Footwear and Leather Centre	4,11.97
104	Handicraft Industries	
0011	General	
0397	Other Expenditure	10,00.00
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	2,00.00
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 and Mining	2,00.00
9. Expenditure was incurred without budgetary provision under the following Heads/Schemes.		
Head		Actual Expenditure (In Lakh)
4851	Capital Outlay on Village and Small Industries	
102	Small Scale Industries	
0011	General	
0408	DIC Scheme Kashmir	20,24.07
0812	Direction Office Industries	40.54
2271	DIC Schemes Jammu	1,88.65
107	Sericulture Industries	
0011	General	
1202	Sericulture	20.97
4852	Capital Outlay on Iron & Steel Industries	
02	<i>Manufacture</i>	
800	Other Expenditure	
0011	General	
1224	SICOP	97,29.61

GRANT NO.11 (Concl.d.)

Head	Actual Expenditure (In Lakh)
4853 Capital Outlay on Non-Ferrous Mining and Metallurgical	
<i>01 Mineral Exploration and Development</i>	
800 Other Expenditure	
0011 General	
0377 J & K Minerals Ltd.	1,00.17
0977 Geology and Mining	1,82.45

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
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	10,09,94,50	10,09,94,50	9,34,31,80	(-)75,62,70
Supplementary Amount surrendered during the year	-			...
Capital:				
Voted- Original	9,49,94,38	9,49,94,38	3,15,11,99	(-)6,34,82,39
Supplementary Amount surrendered during the year	-			...
Notes and Comments:				

Revenue Section

1. Original Provision of ₹ 10,09,94.50 lakh in the Grant proved excessive in view of the final saving of ₹ 75,62.70 lakh. No portion of final saving was anticipated and surrendered.

GRANT NO. 12 (Contd.)

2. Persistent Saving as detailed below has occurred during the last four 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
2015-2016	9,33,21.43	8,54,56.19	(-)78,65.24

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	2,73.55		
S	-	2,73.55	(-)37.29
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	2,41.42		
S	-	2,41.42	(-)69.00
2313 Community Canning And Fruit Preservation Centres, Jammu			
O	2,00.80		
S	-	2,00.80	(-)62.53
2250 Other Social Services			
800 Other Expenditure			
0099 General			
0061 Director Agriculture (Kashmir)			
O	2,34.45		
S	-	2,34.45	(-)89.68
2401 Crop Husbandry			
001 Direction And Administration			
0099 General			
0043 Director of Agriculture Kashmir			
O	79,63.00		
S	-	79,63.00	(-)4,16.85

GRANT NO. 12 (Contd.)

Head			Total Grant/ Appropriation	Actual Expenditure	Saving (-)
2401	Crop Husbandry				
103	Seeds				
0099	General				
0019	Seed Multiplication Farm (Kashmir)				
		O	2,51.00		
		S	-		
			2,51.00	1,71.13	(-)79.87
2180	Improvement of Existing Farms				
		O	3,19.19		
		S	-		
			3,19.19	2,51.45	(-)67.74
104	Agriculture Farms				
0099	General				
0083	Agriculture Farms (Jammu)				
		O	8,24.10		
		S	-		
			8,24.10	5,48.83	(-)2,75.27
0102	Agriculture Farms (Kashmir)				
		O	3,27.60		
		S	-		
			3,27.60	1,90.34	(-)1,37.26
105	Manures and Fertilizers				
0099	General				
0045	Development of Local Manurial Resources (Kashmir)				
		O	2,01.00		
		S	-		
			2,01.00	82.36	(-)1,18.64
0232	District Agriculture (Jammu)				
		O	95.00		
		S	-		
			95.00	54.89	(-)40.11
1430	Development of Local Manurial Resources (Jammu)				
		O	2,40.95		
		S	-		
			2,40.95	2,09.46	(-)31.49
107	Plant Protection				
0099	General				
0995	Plant Protection Service (Jammu)				
		O	4,59.20		
		S	-		
			4,59.20	3,22.89	(-)1,36.31
108	Commercial Crops				
0099	General				
0080	Potato Development Schemes (Jammu)				
		O	3,01.54		
		S	-		
			3,01.54	2,31.50	(-)70.04
0082	Potato Development Schemes (Kashmir)				
		O	4,83.00		
		S	-		
			4,83.00	3,06.60	(-)1,76.40

GRANT NO. 12 (Contd.)

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2401 Crop Husbandry				
109 Extension and Farmers Training				
0099 General				
1435 Training and Visits Jammu				
	O	54,74.95		
	S	-		
		54,74.95	47,65.01	(-)7,09.94
2191 Agriculture Extension and Training				
	O	2,81.00		
	S	-		
		2,81.00	1,87.80	(-)93.20
111 Agricultural Economics and Statistics Development of Pulses				
0099 General				
0058 Planning Cell in Agri. Direction Office (Kashmir)				
	O	45.00		
	S	-		
		45.00	12.16	(-)32.84
0422 Direction Office (Jammu)				
	O	24.25		
	S	-		
		24.25	7.42	(-)16.83
113 Agricultural Engineering				
0099 General				
0054 Improved Agriculture Implements				
	O	5,18.00		
	S	-		
		5,18.00	3,32.16	(-)1,85.84
0356 Improved Agriculture Implements (Jammu)				
	O	1,61.65		
	S	-		
		1,61.65	1,10.22	(-)51.43
119 Horticulture and Vegetable Crops				
0099 General				
0048 Development of Vegetable (Kashmir Division)				
	O	71,50.00		
	S	-		
		71,50.00	46,40.45	(-)25,09.55
0244 Direction and Administration				
	O	63,59.50		
	S	-		
		63,59.50	42,22.51	(-)21,36.99
2088 Director Horticulture Jammu				
	O	34,68.42		
	S	-		
		34,68.42	24,06.10	(-)10,62.32

GRANT NO. 12 (Contd.)

Head		Total Grant/ Appropriation	Actual Expenditure	Saving (-)
		(₹ in Lakh)		
2401 Crop Husbandry				
119 Horticulture and Vegetable Crops				
0099 General				
2249 Maintenance of Departmental Orchards and Nurseries Jammu				
	O	4,69.78		
	S	-	3,22.09	(-)1,47.69
2325 J&K State Advisory Board for Development of Kissans		4,69.78		
	O	1,17.45		
	S	-	1,09.98	(-)7.47
800 Other Expenditure		1,17.45		
0099 General				
0013 Soil Testing Laboratory				
	O	1,69.89		
	S	-	1,63.92	(-)5.97
2402 Soil and Water Conservation				
101 Soil Survey and Testing				
0099 General				
0016 Soil Survey Kashmir				
	O	11,24.00		
	S	-	7,71.60	(-)3,52.40
1489 Soil Survey and Testing Laboratory, Jammu		11,24.00		
	O	2,33.84		
	S	-	2,06.76	(-)27.08
102 Soil Conservation		2,33.84		
0099 General				
0010 Soil Conservation Scheme (Jammu Division)				
	O	10,87.46		
	S	-	8,74.48	(-)2,12.98
103 Soil Reclamation and Development		10,87.46		
0099 General				
0008 Dry Land Development Programme				
	O	59.75		
	S	-	40.81	(-)18.94
2403 Animal Husbandry				
107 Feed and Fodder Development				
0099 General				
0002 Fodder and Feed Development (Jammu Division)				
	O	1,16.62		
	S	-	1,01.77	(-)14.85
0124 Fodder and Feed Development (Agri.) Director Agri. Kashmir		1,16.62		
	O	2,81.65		
	S	-	2,29.69	(-)51.96
		2,81.65		

GRANT NO. 12 (Contd.)

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2406 Forestry and Wild Life				
02 <i>Environmental Forestry and Wild Life</i>				
001 Direction and Administration				
0099 General				
1136 Directorate of Floriculture Kashmir				
	O	28,14.96		
	S	-		
		28,14.96	27,00.81	(-)1,14.15
2415 Agricultural Research and Education				
01 <i>Crop Husbandry</i>				
004 Research				
0099 General				
0033 Agriculture Research Unit (Kashmir)				
	O	2,30.80		
	S	-		
		2,30.80	1,40.53	(-)90.27
0123 Agriculture Research Unit (Jammu)				
	O	1,11.35		
	S	-		
		1,11.35	96.34	(-)15.01
80 <i>General</i>				
120 Assistance to Other Institutions				
0099 General				
0040 SKUAST Kashmir				
	O	1,60,15.00		
	S	-		
		1,60,15.00	1,54,00.00	(-)6,15.00
2425 Co-operation				
001 Direction and Administration				
0099 General				
0244 Direction and Administration				
	O	36,35.76		
	S	-		
		36,35.76	18,33.01	(-)18,02.75
101 Audit of Co-operatives				
0099 General				
1493 Audit of Co-operatives				
	O	9,14.00		
	S	-		
		9,14.00	6,67.15	(-)2,46.85
2435 Other Agricultural Programmes				
01 <i>Marketing and Quality Control</i>				
101 Marketing Facilities				
0099 General				
0612 Horticulture Planning and Marketing				
	O	19,35.06		
	S	-		
		19,35.06	18,65.99	(-)69.07

GRANT NO. 12 (Contd.)

Head		Total Grant/ Appropriation (₹ in Lakh)	Actual Expenditure	Saving (-)
2435	Other Agricultural Programmes			
01	Marketing and Quality Control			
102	Grading and Quality Control Facilities			
0099	General			
0623	Seed Certificate Scheme Including Law Enforcement Kashmir			
	O	5,28.75		
	S	-	4,79.39	(-)49.36
800	Other Expenditure			
0099	General			
0345	Seed Certificate Scheme Including Law Enforcement Jammu			
	O	2,80.98		
	S	-	2,35.87	(-)45.11
2705	Command Area Development			
602	Command Areas Kashmir			
0099	General			
0116	Directorate of Command Area Development(Kashmir)			
	O	6,68.70		
	S	-	5,69.05	(-)99.65
603	Command Areas Jammu			
0099	General			
0095	Directorate of Command Area Development (Jammu)			
	O	21,57.16		
	S	-	18,51.45	(-)3,05.71
800	Other Expenditure			
0099	General			
0050	Development of Vegetables (Jammu Division)			
	O	2,27.60		
	S	-	1,82.18	(-)45.42
2851	Village and Small Industries			
004	Research and Development			
0099	General			
0104	Mushroom (Kashmir)			
	O	5,11.34		
	S	-	3,88.49	(-)1,22.85
102	Small Scale Industries			
0099	General			
0053	Development of Agriculture (Jammu Division)			
	O	5,87.40		
	S	-	4,65.79	(-)1,21.61

GRANT NO. 12 (Contd.)

Head			Total Grant/ Appropriation (₹ in Lakh)	Actual Expenditure	Saving (-)
2851	Village and Small Industries				
102	Small Scale Industries				
0099	General				
0091	Development of Agriculture (Kashmir Division)				
		O	6,05.28		
		S	-	4,43.17	(-)1,62.11
107	Sericulture Industries				
0099	General				
0416	Director Sericulture J&K				
		O	45,78.74		
		S	-	40,22.70	(-)5,56.04

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	57,89.25		
		S	-	93,78.07	(+)35,88.82
107	Plant Protection				
0099	General				
0458	Plant Protection Service (Kashmir)				
		O	23,32.00		
		S	-	30,87.68	(+)7,55.68
119	Horticulture and Vegetable Crops				
0099	General				
0050	Development Of Vegetables (Jammu Division)				
		O	28,49.30		
		S	-	29,26.40	(+)77.10
2406	Forestry and Wild life				
02	<i>Environmental and Forestry and Wild Life</i>				
001	Direction and Administration				
0099	General				
2203	Provincial And District Offices Jammu				
		O	16,19.87		
		S	-	16,43.22	(+)23.35

GRANT NO. 12 (Contd.)

Head		Total Grant/ Appropriation (₹ in Lakh)	Actual Expenditure	Excess (+)
2406	Forestry and Wild life			
02	<i>Environmental and Forestry and Wild Life</i>			
112	Public Gardens			
0099	General			
1130	Public Gardens, Kashmir			
	O	16,73.00		
	S	-	17,62.69	(+)89.69
2275	Public Gardens, Jammu			
	O	4,70.22		
	S	-	4,84.59	(+)14.37
2851	Village and Small Industries			
107	Sericulture Industries			
0099	General			
0336	Additional Director Sericulture (Jammu)			
	O	27,91.49		
	S	-	28,85.73	(+)94.24

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

Head		Actual Expenditure (₹ in Lakh)
2401	Crop Husbandry	
109	Extension and Farmers Training	
0031	Centrally Sponsored Schemes	
2191	Agriculture Extension and Trainings Kashmir	4,02.43
119	Horticulture and Vegetable Crops	
0099	General	
0100	Plant Protection Services Kashmir	2.83
1482	Maintenance of Departmental Orchards and Nurseries	23.13
0031	Centrally Sponsored Scheme	
2381	National Horticulture Mission	5,16.33
800	Other Expenditure	
0031	Centrally Sponsored Scheme	
0216	Agriculture Census	32.62
0748	Timely Reporting Scheme	1,05.08
2402	Soil and Water Conservation	
101	Soil Survey and Testing	
0099	General	
0014	Soil Survey Jammu	8.17
0031	Centrally Sponsored Schemes	
0014	Soil Survey Jammu	21.29

GRANT NO. 12 (Contd.)

Head	Actual Expenditure (₹ in Lakh)
2402 Soil and Water Conservation	
102 Soil Conservation	
0099 General	
0355 Soil And Water Conservation on Water Shed Basis	9.76
2425 Co-operation	
001 Direction and Administration	
0099 General	
0417 Superintendence	6,61.98

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

Head	Total Grant/ Appropriation (₹ in Lakh)
2401 Crop Husbandry	
119 Horticulture and Vegetable Crops	
0099 General	
1485 NAEP	81.81

Capital Section

7. Original Provision of ₹ 9,49,94.38 lakh in the Grant proved excessive in view of final saving of ₹ 6,34,82.39 lakh. No portion of final saving of ₹ 6,34,82.39 lakh was anticipated and surrendered.
8. Persistent Saving as detailed below has occurred during the last four years also.

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
2015-2016	5,40,50.43	3,60,87.68	(-)1,79,62.75

GRANT NO. 12 (Contd.)

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			
103	Seeds			
0099	General			
0327	Purchase of Seeds (Kashmir)			
	O	13,03.00		
	S	-		
		13,03.00	11,55.83	(-)1,47.17
119	Horticulture and Vegetable Crops			
0011	General			
2415	National Horticulture Mission			
	O	12,73.51		
	S	-		
		12,73.51	3.24	(-)12,70.27
0031	Centrally Sponsored Scheme			
2415	National Horticulture Mission			
	O	1,14,61.55		
	S	-		
		1,14,61.55	15.95	(-)1,14,45.60
800	Other Expenditure			
0011	General			
0039	Director Agriculture (Jammu)			
	O	7,37.53		
	S	-		
		7,37.53	7,12.55	(-)24.98
0061	Director Agriculture (Kashmir)			
	O	16,34.51		
	S	-		
		16,34.51	1,88.40	(-)14,46.11
0222	Horticulture Construction Programme (Kashmir)			
	O	52,26.77		
	S	-		
		52,26.77	43,33.82	(-)8,92.95
0281	H. P. M. C			
	O	75.00		
	S	-		
		75.00	35.00	(-)40.00
0612	Horticulture Planning And Marketing			
	O	17,50.00		
	S	-		
		17,50.00	9,27.26	(-)8,22.74
2303	Horticulture Construction Programme Jammu			
	O	1,42.52		
	S	-		
		1,42.52	22.67	(-)1,19.85
0031	Centrally Sponsored Scheme			
2297	Rashtriya Krishi Vikas Yojna			
	O	1,58,50.00		
	S	-		
		1,58,50.00	13,85.56	(-)1,44,64.44
2393	National Food Security Mission			
	O	23,40.00		
	S	-		
		23,40.00	0.46	(-)23,39.54

GRANT NO. 12 (Contd.)

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving(-)
4402	Capital Outlay on Soil and Water Conservation			
203	Land Reclamation and Development			
0011	General			
1490	Agriculture Lands Kashmir			
	O	18.76		
	S	-	18.76	(-)14.26
4406	Capital Outlay on Forestry and Wild Life			
02	Environmental Forestry and Wild Life			
112	Public Gardens			
0011	General			
2203	Director Floriculture Jammu			
	O	7,88.00		
	S	-	7,88.00	(-)1,48.96
4705	Capital Outlay on Command Area Development			
603	Command Area Jammu			
0011	General			
0095	Directorate of Command Area Development (Jammu)			
	O	3,14.00		
	S	-	3,14.00	(-)44.05
800	Other Expenditure			
0031	Centrally Sponsored Schemes			
0125	Command Area Development Jammu			
	O	37,94.43		
	S	-	37,94.43	(-)33,99.16
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			
800	Other Expenditure			
0011	General			
2297	Rashtriya Krishi Vikas Yojna			
	O	6,50.00		
	S	-	6,50.00	(+)7,88.17
8054	J&K Agro Industries Corporation			
	O	5,87.50		
	S	-	5,87.50	(+)33.74

GRANT NO. 12 (Contd.)

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess(+)
4406	Capital Outlay on Forestry and Wild Life			
02	<i>Environmental Forestry and Wild Life</i>			
112	Public Gardens			
0011	General			
1136	Directorate Of Floriculture			
	O	9,39.50		
	S	-	9,39.50	(+)2,39.29
4415	Capital Outlay on Agricultural Research and Education			
80	<i>General</i>			
277	Education			
0011	General			
0032	Agriculture University (Jammu)			
	O	9,00.00		
	S	-	9,00.00	(+)8,25.00
0056	Agriculture University (Kashmir)			
	O	9,00.00		
	S	-	9,00.00	(+)3,75.00
4705	Capital Outlay on Command Area Development			
602	Command Area Kashmir			
0011	General			
0116	Directorate of Command Area Development (Kashmir)			
	O	5,57.32		
	S	-	5,57.32	(+)58.06
4851	Capital Outlay on Village and Small Industries			
107	Sericulture Industries			
0011	General			
1202	Sericulture			
	O	1,62.79		
	S	-	1,62.79	(+)1,49.78
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			
103	Seeds			
0031	Centrally Sponsored Schemes			
0081	Purchase of Seeds (Jammu)			7,55.59

GRANT NO. 12 (Contd.)

Head	Actual Expenditure (₹ in Lakh)
4401 Capital Outlay on Crop Husbandry	
113 Agriculture Engineering	
0031 Centrally Sponsored Schemes	
0054 Improved Agriculture Implements	1,53.90
114 Development of Oil Seeds	
0031 Centrally Sponsored Schemes	
2221 Development of Oil Seeds	28.54
119 Horticulture and Vegetable Crops	
0031 Centrally Sponsored Schemes	
2381 National Horticulture Mission	86,34.89
800 Other Expenditure	
0011 General	
0022 Horticulture Information and Publication Services	1,41.90
2088 Director Horticulture Jammu	2,89.75
0031 Centrally Sponsored Schemes	
0244 Direction and Administration	2.81
2191 AGRI . EXTEN. & TRGS	7,65.32
2397 National Urban Health Mission	6,32.03
4402 Capital Outlay on Soil and Water Conservation	
101 Soil Survey and Testing	
0031 Centrally Sponsored Schemes	
0014 Soil Survey Jammu	77.09
800 Other Expenditure	
0011 General	
0039 Director Agriculture (Jammu)	28.25
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	
0011 General	
2221 Development Of Oil Seeds	20.00
0031 Centrally Sponsored Scheme	
2221 Development Of Oil Seeds	1,80.00
119 Horticulture and Vegetable Crops	
0011 General	
2450 Restoration of Damaged Horticulture Areas	70,00.00

GRANT NO. 12 (Contd.)

Head	Total Grant/ Appropriation (₹ in Lakh)
4401 Capital Outlay on Crop Husbandry	
800 Other Expenditure	
0031 Centrally Sponsored Scheme	
0181 Education and Training	2,70.00
2416 National Mission for Sustainable Agriculture	18,45.00
2417 National Mission for Agriculture , Extension and Technology	26,00.00
2440 National Crop Insurance Programme	50,00.00
0011 General	
0181 Education and Training	30.00
2393 National Food Security Mission	2,60.00
2416 National Mission for Sustainable Agriculture	2,05.00
2417 National Mission for Agriculture , Extension and Technology	6,50.00
2440 National Crop Insurance Programme	25,00.00
2451 Kissan Credit Card	1,50,00.00
4402 Capital Outlay on Soil and Water Conservation	
203 Land Reclamation and Development	
0011 General	
1491 Agriculture Lands Jammu	22.51
4705 Capital Outlay on Command Area Development	
602 Command Areas Kashmir	
0031 Centrally Sponsored Scheme	
0116 Directorate of Command Area Development (Kashmir)	43,42.68
4851 Capital Outlay on Village and Small Industries	
107 Sericulture Industries	
0031 Centrally Sponsored Scheme	
2114 National Scheme for Development of Sericulture Industry	8,04.00
0011 General	
2114 National Scheme for Development of Sericulture Industry	1,00.50

13. After the abolition of Plan/Non-Plan expenditure from the year 2015-16, the Revenue Expenditure is required to be booked under Group Head 0099-General and Capital expenditure under Group Head 0011-General. But the Provision in respect of the following Head/Schemes has been kept under Group Head 0099-General in respect of Capital Heads of Accounts though the expenditure is being booked under Group Head 0011-General.

Head	Total Grant/ Appropriation (₹ in Lakh)
4401 Capital Outlay on Crop Husbandry	
103 Seeds	
0099 General	
0081 Purchase of Seeds (Jammu)	22,50.00
0327 Purchase of Seeds (Kashmir)	13,03.00

GRANT NO. 12 (Concl.d.)

Head	Total Grant/ Appropriation (₹ in Lakh)
4401 Capital Outlay on Crop Husbandry	
105 Manures and Fertilizers	
0099 General	
0232 District Agriculture (Jammu)	8.00
14	Against a Lump Sum Appropriation of ₹ 5,00.00 lakh under Sub Head 0369-“Investment in Public Sector and Other Undertaking” subordinate to Major Head 4425-Capial Outlay on Co-operation, the expenditure has appeared under various schemes which were not contemplated in the Demand for Grant.
15.	Against total estimated recovery of ₹ 41,00.00 lakh under Major Head 4401-Capital Outlay on Crop Husbandry an amount of ₹ 28,09.12 lakh only has been recovered; reasons for shortfall of ₹12,90.88 lakh have not been communicated.

GRANT NO. 13 – ANIMAL HUSBANDRY DEPARTMENT

MAJOR HEADS

2403 Animal Husbandry

4403 Capital Outlay on Animal Husbandry

4404 Capital Outlay on Dairy Development

	Total Grant/ Appropriation	Actual Expenditure (₹ in thousand)	Excess (+) Saving (-)
Revenue :			
Voted-			
Original	4,32,38,93	3,76,16,03	(-)56,22,90
Supplementary	-		...
Amount surrendered during the year			...
Capital :			
Voted-			
Original	69,80,40	23,89,26	(-)45,91,14
Supplementary	-		...
Amount surrendered during the year			...
Notes and Comments:			

Revenue Section

1. Original Provision of ₹ 4,32,38.93 lakh proved excessive in view of the final saving of ₹ 56,22.90 lakh. No portion of the saving of ₹ 56,22.90 lakh was anticipated and surrendered.

2. Persistent Saving in the Grant occurred during the last five years also.

Year	Total Grant/ Appropriation	Actual Expenditure	Saving (-) (₹ in Lakh)
2011-2012	3,00,03.00	2,90,20.62	(-)9,82.38
2012-2013	3,35,03.63	2,98,46.22	(-)36,57.41
2013-2014	3,58,84.19	3,19,08.61	(-)39,75.58
2014-2015	3,59,99.34	3,12,36.01	(-)47,63.33
2015-2016	4,24,31.90	3,95,63.44	(-)28,68.46

3. 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			
0138 Sheep Husbandry Kashmir			
O	10,72.42		
S	-	9,76.80	(-)95.62
	10,72.42		

GRANT NO. 13 (Contd.)

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2403	Animal Husbandry			
001	Direction and Administration			
0099	General			
0195	Sheep Husbandry Jammu			
	O	21,62.93		
	S	-		
		21,62.93	17,02.08	(-)4,60.85
2062	Director Animal Husbandry Jammu			
	O	49,02.05		
	S	-		
		49,02.05	39,98.63	(-)9,03.42
101	Veterinary Services and Animal Health			
0099	General			
0155	Hospital and Dispensary/Dir. AH Kashmir			
	O	47,92.55		
	S	-		
		47,92.55	46,34.71	(-)1,57.84
2216	Hospital and Dispensaries Jammu			
	O	32,41.50		
	S	-		
		32,41.50	25,52.52	(-)6,88.98
102	Cattle and Buffalo Development			
0099	General			
0140	Cattle and Buffalo Development Kashmir			
	O	33,57.90		
	S	-		
		33,57.90	32,47.48	(-)1,10.42
2219	Cattle and Buffalo Development Jammu.			
	O	32,95.84		
	S	-		
		32,95.84	27,71.82	(-)5,24.02
103	Poultry Development			
0099	General			
0119	Poultry Development Scheme Kashmir			
	O	17,15.04		
	S	-		
		17,15.04	16,25.25	(-)89.79
2220	Poultry Development Schemes Jammu			
	O	9,79.00		
	S	-		
		9,79.00	7,97.62	(-)1,81.38
104	Sheep and Wool Development			
0099	General			
0088	Angora Rabbit Farm			
	O	97.87		
	S	-		
		97.87	80.39	(-)17.48
0128	Transit Camp Migratory Breeding			
	O	1,04.36		
	S	-		
		1,04.36	77.82	(-)26.54

GRANT NO. 13 (Contd.)

Head		Total Grant/ Appropriation	Actual Expenditure	Saving (-)
(₹ in Lakh)				
2403	Animal Husbandry			
104	Sheep and Wool Development			
0099	General			
0148	Sheep Breeding Farm Dachigam			
	O	1,09.45		
	S	-		
		1,09.45	92.23	(-)17.22
0150	Intensive Sheep Development in Farmers Flock			
	O	1,73.63		
	S	-		
		1,73.63	1,53.24	(-)20.39
0151	Sheep Breeding Farm, Zowara/Pulwama			
	O	82.37		
	S	-		
		82.37	74.54	(-)7.83
0152	Sheep Breeding Farm, Banthal Reasi Panthal			
	O	1,41.45		
	S	-		
		1,41.45	1,06.23	(-)35.22
0158	Sheep Sheering and Wool Grading Kashmir			
	O	1,58.85		
	S	-		
		1,58.85	1,35.28	(-)23.57
0197	Expansion & Consolidation of Existing Sheep Breeding Farm Kashmir			
	O	1,97.51		
	S	-		
		1,97.51	1,85.34	(-)12.17
0198	Establishment of Muttonous Zone Kashmir			
	O	2,45.55		
	S	-		
		2,45.55	2,34.92	(-)10.63
0202	Strengthening Of Existing Sheep breeding Farm Kashmir			
	O	4,23.51		
	S	-		
		4,23.51	3,28.01	(-)95.50
0647	Strengthening of Adm.Machinery			
	O	1,46.90		
	S	-		
		1,46.90	1,14.37	(-)32.53
0664	Establishment of Transit for Migratory Breeders Kashmir			
	O	49.97		
	S	-		
		49.97	37.39	(-)12.58
0672	Supervisory Organization			
	O	64.09		
	S	-		
		64.09	48.79	(-)15.30

GRANT NO. 13 (Contd.)

Head		Total Grant/ Appropriation	Actual Expenditure	Saving (-)
		(₹ in Lakh)		
2403 Animal Husbandry				
104 Sheep and Wool Development				
0099 General				
0674 Statistical Cell	O	22.35		
	S	-	22.35	16.99
				(-)5.36
0687 Improvement of Grass Land Kashmir	O	36.82		
	S	-	36.82	28.45
				(-)8.37
0731 Ramboulet Breeding Kashmir	O	1,71.95		
	S	-	1,71.95	1,27.24
				(-)44.71
0745 Publicity Cell Director Sheep Husbandry Kashmir	O	29.86		
	S	-	29.86	17.00
				(-)12.86
0794 Sheep Breeding Farm Anderwan Kashmir	O	52.90		
	S	-	52.90	32.45
				(-)20.45
0800 Opening of Sheep and Wool Development Centre Kashmir	O	3,18.69		
	S	-	3,18.69	2,39.35
				(-)79.34
0803 Sheep Breeding Farm, Daksum	O	4,71.56		
	S	-	4,71.56	4,13.70
				(-)57.86
0813 Establishment Of New Sheep Breeding Farm (Balnoi)	O	1,55.61		
	S	-	1,55.61	1,08.72
				(-)46.89
0827 Establishment of Intensive Sheep Development Block Kashmir	O	8,39.97		
	S	-	8,39.97	6,91.32
				(-)1,48.65
0829 Disease Investigation Sheep and Goat, Kashmir	O	3,20.95		
	S	-	3,20.95	2,69.44
				(-)51.51
0832 Establishment of Large Scale Stud Farm	O	44.58		
	S	-	44.58	34.37
				(-)10.21
0837 Establishment of Two Mobile Units, Kashmir	O	41.76		
	S	-	41.76	36.57
				(-)5.19

GRANT NO. 13 (Contd.)

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2403 Animal Husbandry				
104 Sheep and Wool Development				
0099 General				
0842 Establishment of Sheep & Wool Extension Centers Kashmir				
	O	7,08.57		
	S	-	6,52.00	(-)56.57
0864 District Clinical Laboratory				
	O	97.27		
	S	-	71.46	(-)25.81
1178 Intensive Sheep Development Backward Areas Kashmir				
	O	7,30.70		
	S	-	6,34.37	(-)96.33
1469 Integrated Sample Survey				
	O	24.37		
	S	-	9.90	(-)14.47
1707 Scientific Management Among Breeders				
	O	10,36.11		
	S	-	9,25.04	(-)1,11.07
1710 Genetic Improvement Of Farms				
	O	2,05.82		
	S	-	1,77.94	(-)27.88
2189 Sheep Sheering & Wool Grading And Marketing Jammu				
	O	1,21.32		
	S	-	91.40	(-)29.92
2221 Expansion & Consolidation Of Existing Sheep Breeding Farm Jammu				
	O	2,27.07		
	S	-	1,91.15	(-)35.92
2222 Establishment Of Muttonous Zone Jammu				
	O	1,14.30		
	S	-	99.34	(-)14.96
2224 Strengthening Of Existing Sheep Breeding Farm				
	O	1,89.00		
	S	-	1,65.61	(-)23.39

GRANT NO. 13 (Contd.)

Head		Total Grant/ Appropriation	Actual Expenditure	Saving (-)
(₹ in Lakh)				
2403 Animal Husbandry				
104 Sheep and Wool Development				
0099 General				
2225 Training of Technical Personnel Jammu				
	O	51.47		
	S	-		
		51.47	42.47	(-9.00)
2226 Establishment Of Transit for Migratory Breeders Jammu				
	O	71.78		
	S	-		
		71.78	60.26	(-11.52)
2228 Improvement Of Grass Land Jammu				
	O	36.21		
	S	-		
		36.21	22.54	(-13.67)
2229 Ramboulet Breeding Jammu				
	O	79.32		
	S	-		
		79.32	66.61	(-12.71)
2231 Sheep Breeding Farm Anderwan Jammu				
	O	65.17		
	S	-		
		65.17	45.38	(-19.79)
2232 Opening of Sheep and Wool Development Centre Jammu				
	O	4,56.65		
	S	-		
		4,56.65	3,03.33	(-1,53.32)
2233 Establishment of Intensive Sheep Development Block Jammu				
	O	8,97.86		
	S	-		
		8,97.86	7,27.52	(-1,70.34)
2234 Disease Investigation Sheep & Goat Jammu				
	O	2,16.52		
	S	-		
		2,16.52	1,47.15	(-69.37)
2235 Establishment Of Two Mobile Units Jammu				
	O	30.15		
	S	-		
		30.15	23.96	(-6.19)
2236 Establishment Of Sheep and Wool Extension Centers Jammu				
	O	15,47.91		
	S	-		
		15,47.91	13,22.66	(-2,25.25)
2237 Establishment Of Expansion & Consolidated Centers Sheep & Wool Jammu				
	O	4,66.20		
	S	-		
		4,66.20	2,95.79	(-1,70.41)
2238 Fleece Testing Laboratory Jammu				
	O	63.62		
	S	-		
		63.62	39.85	(-23.77)

GRANT NO. 13 (Contd.)

Head	Total Grant/ Appropriation	Actual Expenditure	Saving (-)
	(₹ in Lakh)		
2403 Animal Husbandry			
104 Sheep and Wool Development			
0099 General			
2239 Intensive Sheep Development Backward Areas Jammu			
	O 9,98.60		
	S -	9,98.60	8,16.77
			(-)1,81.83
107 Fodder and Feed Development			
0099 General			
0002 Fodder and Feed Development (Jammu Division)			
	O 37.20		
	S -	37.20	30.78
			(-)6.42
109 Extension and Training			
0099 General			
0861 Training of Technical Personnel Kashmir			
	O 51.60		
	S -	51.60	45.27
			(-)6.33
800 Other Expenditure			
0099 General			
0851 Scheme For the Development Of Specially Backward Areas Kashmir			
	O 2,39.35		
	S -	2,39.35	1,48.10
			(-)91.25
2240 Schemes For The Development Of Specially Backward Areas Jammu			
	O 4,68.50		
	S -	4,68.50	3,26.70
			(-)1,41.80
4. 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 32,62.80		
	S -	32,62.80	34,30.68
			(+)1,67.88
104 Sheep and Wool Development			
0099 General			
0843 Establishment of Expansion and Consolidated Centers (Kmr)			
	O 3,42.74		
	S -	3,42.74	3,53.27
			(+)10.53

GRANT NO. 13 (Contd.)

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

Head	Actual Expenditure (₹ in Lakh)
2403 Animal Husbandry	
104 Sheep and Wool Development	
0031 Centrally Sponsored Scheme	
1469 Integrated Sample Survey of Live Stock	1.31

Capital Section

6. Original Provision of ₹ 69,80.40 lakh proved excessive in view of final saving of ₹ 45,91.14 lakh. No portion of final saving of ₹ 45,91.14 lakh was anticipated and surrendered. Saving in the Grant of ₹ 16,87.31 lakh occurred during last year 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			
0844 Director Animal Husbandry Kashmir			
O 6,37.53			
S -	6,37.53	4,02.37	(-)2,35.16
2062 Director Animal Husbandry Jammu			
O 5,43.77			
S -	5,43.77	2,29.34	(-)3,14.43
107 Fodder and Feed Development			
0031 Centrally Sponsored Scheme			
2079 Integrated Dairy Development Project			
O 12,91.32			
S -	12,91.32	19.34	(-)12,71.98

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 3,92.18			
S -	3,92.18	6,79.19	(+)2,87.01

GRANT NO. 13 (Contd.)

Head		Total Grant/ Appropriation (₹ in Lakh)	Actual Expenditure	Excess (+)
4403 Capital Outlay on Animal Husbandry				
101 Veterinary Services and Animal Health				
0011 General				
0195 Sheep Husbandry Jammu				
	O	4,03.53		
	S	-		
		4,03.53	7,32.76	(+)3,29.23
104 Sheep and Wool Development				
0011 General				
1499 Sheep Development Board				
	O	1,50.00		
	S	-		
		1,50.00	1,61.62	(+)11.62

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	4,75.15
2402 National Live Stock Management Programme	3,65.87
0031 Centrally Sponsored Scheme	
1925 Control of Animal Disease	13,87.42
2402 National Live Stock Management Programme	13,33.63

10. Expenditure under the following Centrally Sponsored Schemes/Heads was incurred without budgetary provision; reasons thereof were not communicated.

Head	Actual Expenditure (₹ in Lakh)
4403 Capital Outlay on Animal Husbandry	
101 Veterinary Services and Animal Health	
0031 Centrally Sponsored Scheme	
0195 Director Animal Husbandry Jammu	23.83
2062 Directorate of Animal Husbandry	32.56

GRANT NO. 13 (Concl.d.)

Head	Actual Expenditure (₹ in Lakh)
4403 Capital Outlay on Animal Husbandry	
107 Fodder and Feed Development	
0031 Centrally Sponsored Scheme	
2078 National Project of Pest Eradication	5.94
4404 Capital Outlay on Dairy Development	
102 Dairy Development Project	
0031 Centrally Sponsored Scheme	
9887 Development and Strengthening of Infrastructure facilities for Production and Distribution of Quality Seeds	1,02.30

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	11,82,96,73	11,82,96,73	8,97,83,47	(-)2,85,13,26
Supplementary	-			
Amount surrendered during the year				...
Capital:				
Voted-				
Original	9,06,62,50	23,12,29,26	1,03,90,95	(-)22,08,38,31
Supplementary	14,05,66,76			
Amount surrendered during the year				...
Notes and Comments:				

Revenue Section

- Original provision of ₹ 11,82,96.73 lakh proved excessive in view of the final saving of ₹ 2,85,13.26 lakh. No portion of the final saving was either anticipated or surrendered. Saving in the grant occurred during last two years also.

Year	Total Grant/ Appropriation	Actual Expenditure	Saving (-) (₹ in Lakh)
2014-2015	7,80,56.72	7,49,57.94	(-)30,98.78
2015-2016	10,37,22.54	7,87,96.04	(-)2,49,26.50

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	2,20,68.22			
	S	-			
	R	(-)80.00	2,19,88.22	1,40,87.64	(-)79,00.58
104 Management of Government Estates					
0099 General					
1209 Management of Government Estates					
	O	2,47.70			
	S	-	2,47.70	1,66.16	(-)81.54
2053 District Administration					
093 District Establishments					
0099 General					
1049 Deputy Commissioners					
	O	37,69.37			
	S	-	37,69.37	32,43.85	(-)5,25.52
094 Other Establishment					
0099 General					
0700 Sub Divisional Magistrates					
	O	19,56.50			
	S	-			
	R	(+)80.00	20,36.50	13,29.77	(-)7,06.73
1046 Tehsils					
	O	1,32,88.00			
	S	-	1,32,88.00	1,01,42.80	(-)31,45.20
1054 Land Acquisition Railways					
	O	61.25			
	S	-	61.25	30.11	(-)31.14
1056 Land Acquisition Collector Special Defence					
	O	2,32.10			
	S	-	2,32.10	1,15.46	(-)1,16.64
1077 Land Acquisition Thein Dam Project					
	O	71.30			
	S	-	71.30	47.39	(-)23.91

GRANT NO. 14 (Contd.)

Head			Total Grant/ Appropriation (₹ in Lakh)	Actual Expenditure	Savings(-)
2053 District Administration					
101 Commissioners					
0099 General					
1048 Divisional Commissioners					
	O	9,19.48			
	S	-	9,19.48	7,67.99	(-)1,51.49
2206 Joint Director Economics and Statistics					
	O	1,49.60			
	S	-	1,49.60	1,33.18	(-)16.42
2055 Police					
001 Direction and Administration					
0099 General					
1057 Expenditure on Migrants (Relief and Rehabilitation Commissioner Migrants)					
	O	15,87.60			
	S	-			
	R	(+)10.91	15,98.51	5,32.52	(-)10,65.99
117 Internal Security					
0099 General					
1057 Expenditure on Migrants (Relief and Rehabilitation Commissioner Migrants)					
	O	4,23,00.00			
	S	-			
	R	(-)10.91	4,22,89.09	2,68,68.52	(-)1,54,20.57
2070 Other Administrative Services					
800 Other Expenditure					
0099 General					
2310 Sub Divisional Magistrates/Area Development Offices					
	O	1,73.50			
	S	-	1,73.50	1,13.75	(-)59.75
2235 Social Security and Welfare					
01 Rehabilitation					
001 Direction and Administration					
0099 General					
1064 Provincial Rehabilitation Office Jammu					
	O	1,38.97			
	S	-	1,38.97	23.28	(-)1,15.69

GRANT NO. 14 (Contd.)

Head			Total Grant/ Appropriation (₹ in Lakh)	Actual Expenditure	Savings(-)
2235 Social Security and Welfare					
60	Other Social Security and Welfare Programmes				
800	Other Expenditure				
0099	General				
0872	Other Schemes				
	O	10,35.00			
	S	-	10,35.00	6,00.55	(-)4,34.45
2245 Relief on account of Natural Calamities					
80	General				
001	Direction and Administration				
0099	General				
1073	Chief Executive Officer				
	O	80.30			
	S	-	80.30	52.51	(-)27.79
2506 Land Reforms					
102	Consolidation of Holdings				
0099	General				
0569	Agrarian Reforms				
	O	11,92.00			
	S	-	11,92.00	7,79.47	(-)4,12.53
1059	Consolidation of Holdings				
	O	8,14.66			
	S	-	8,14.66	4,61.51	(-)3,53.15
2205	Settlement Commissioner				
	O	4,45.00			
	S	-	4,45.00	3,84.93	(-)60.07

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(+)
2029 Land Revenue					
103	Land Records				
0099	General				
1050	Director Land Records				
	O	1,91.50			
	S	-	1,91.50	2,65.75	(+)74.25

GRANT NO. 14 (Contd.)

Head		Total Grant/ Appropriation (₹ in Lakh)	Actual Expenditure (₹ in Lakh)	Excess(+)
2053 District Administration				
094 Other Establishments				
0099 General				
1052 Revenue Training School				
	O	2,11.45		
	S	-	2,11.45	(+)40.31
101 Commissioners				
0099 General				
1051 Financial Commissioner				
	O	2,99.83		
	S	-	2,99.83	(+)1,17.55
2250 Other Social Services				
800 Other Expenditure				
0099 General				
1612 Special Officer Auqaf				
	O	1,76.70		
	S	-	1,76.70	(+)4.08
4. Expenditure under the following Head/Scheme was incurred without budgetary provision; reasons for which were not communicated.				

Head		Actual Expenditure (₹ in Lakh)
2055 Police		
117 Internal Security		
0099 General		
0872 Other Schemes		25,40.72

Capital Section

5. Supplementary provision of ₹ 14,05,66.76 lakh proved excessive in view of the final saving of ₹ 22,08,38.31 lakh. No portion of the final saving was anticipated and surrendered. Saving of Rs.10,98,46.19 has occurred during last year also.
6. 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 (₹ in Lakh)	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	(-)4,26.20

GRANT NO. 14 (Contd.)

Head	Total Grant/ Appropriation (₹ in Lakh)	Actual Expenditure	Saving (-)
4235 Capital Outlay on Social Security and Welfare			
01 Rehabilitation			
201 Other Rehabilitation Schemes			
0011 General			
1755 World Bank Aided Scheme			
	O 90,00.00		
	S -	90,00.00	1,16.06 (-)88,83.94
2165 Rehabilitation			
	O 8,03,00.00		
	S 14,05,66.76	22,08,66.76	99,88.59 (-)21,08,78.17
7. Entire Provision in respect of the following Heads /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	75.00
4235 Capital Outlay on Social Security and Welfare	
01 Rehabilitation	
201 Other Rehabilitation Schemes	
0011 General	
2334 State Disaster Management Authority	5,00.00

8. 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 2016-17.

(i) Contribution by the State Government	26.00 crore
Interest	21.56 crore
(ii) Contribution by the Government of India	2,35.60 crore
(iii) Amount transferred from MH 8235/111	-
Total	2,83.16 crore

GRANT NO. 14 (Concl.d.)

The details of the Fund and Investments during the year 2016-2017 are as under:-

Details of the Fund	8121-General and Other Reserve Fund. 122- State Disaster Response Fund	(₹ in Crore)
O.B. as on 1.4.2016		3,36.06
Receipts during 2016-2017		2,83.16
Disbursement during 2016-2017		18.66
Closing Balance as on 31.03.2017		6,00.56
Details of Investment		
O.B. as on 1.4.2016		10.86
Investment during 2016-2017		NIL
Withdrawal from the Fund		NiL
Closing Balance as on 31.03.2017		10.86

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	1,57,34,49		
		1,30,87,16	(-)26,47,33
Supplementary	-		
Amount surrendered during the year			...
Capital:			
Voted-			
Original	6,12,13,83		
		6,57,79,41	(+)57,06
Supplementary	45,08,52		

Revenue Section

1. Original Provision of ₹ 1,57,34.49 lakh proved excessive in view of final saving of ₹ 26,47.33 lakh. No portion of final saving of ₹ 26,47.33 lakh was anticipated and surrendered.
2. Significant saving occurred mainly under the following Heads/ Schemes; reasons thereof were not communicated.

Head	Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving(-)
2408 Food, Storage and Warehousing			
<i>01 Food</i>			
001 Direction and Administration			
0099 General			
0383 Consumer Affairs and Public Distribution Kashmir			
	O	1,14,31.03	
	S	-	
		1,14,31.03	(-)52,17.63
0397 Consumer Affairs and Public Distribution Jammu			
	O	33,42.86	
	S	-	
		33,42.86	(-)11,55.57

GRANT NO. 15 (Contd.)

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 Metrology				
	O	8,14.80		
	S	-	6,39.14	(-)1,75.66

3. The excess in the Grant occurred 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	1,45.80		
	S	-	40,47.33	(+)39,01.53

Capital Section

4. In the Capital Section, Supplementary Provision of ₹ 45,08.52 lakh proved inadequate in view of the final excess of ₹ 57.06 lakh; which requires regularization.
5. Consequent upon the abolition of Nomenclature as Plan/Non-Plan expenditure, the Budget Estimates in respect of Revenue expenditure Heads of Accounts were required to be classified under Group Head 0099-General and Capital Heads of accounts were required to be booked against Group Head 0011-General. But the Budget Estimates in respect of Capital Heads of Accounts viz M.H 4235- Capital outlay on Social Security and Welfare and M.H 4408- Capital Outlay on Food Storage and Warehousing is still appearing under Group Head 0099-General though the expenditure is appearing under Group Head 0011-General. The Comparison of excesses/savings is as under:-

GRANT NO. 15 (Contd.)

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

Head	Total Grant/ Appropriation	Actual Expenditure	Excess (+)
(₹ in Lakh)			
4235 Capital Outlay on Social Security and Welfare			
60 Other Social Security and Welfare Programmes			
800 Other Expenditure			
0099 General			
1228 Procurement and Supply of Essential Commodities (sugar)Jammu			
O	81,43.27		
S	-	81,43.27	93,29.53
			(+)11,86.26
4408 Capital Outlay on Food Storage and Warehousing			
01 Food			
101 Procurement and Supply			
0099 General			
2161 Wheat (Jammu)			
O	94,10.75		
S	13,48.77	1,07,59.52	1,23,68.22
			(+)16,08.70

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

Head	Total Grant/ Appropriation	Actual Expenditure	Saving(-)
(₹ in Lakh)			
4235 Capital Outlay on Social Security and Welfare			
60 Other Social Security and Welfare Programmes			
800 Other Expenditure			
0099 General			
1256 Procurement & Supply Of Essential Commodities (Sugar) Kashmir			
O	91,76.53		
S	-	91,76.53	
			(-)15,18.24
4408 Capital Outlay on Food Storage and Ware Housing			
01 Food			
101 Procurement and Supply			
0099 General			
2159 Wheat (Kashmir)			
O	22,60.40		
S	-	22,60.40	8,77.45
			(-)13,82.95
2160 Rice (Kashmir)			
O	2,23,21.54		
S	21,80.66	2,45,02.20	2,41,33.32
			(-)3,68.88

GRANT NO. 15 (Contd.)

Head		Total Grant/ Appropriation	Actual Expenditure	Saving(-)
(₹ in Lakh)				
4408	Capital Outlay on Food Storage and Ware Housing			
01	<i>Food</i>			
101	Procurement and Supply			
0099	General			
2162	Rice (Jammu)			
	O	89,40.67		
	S	5,76.09	95,16.76	93,97.21
				(-)1,19.55
02	<i>Storage and Warehousing</i>			
800	Other Expenditure			
0011	General			
0508	Consumer Affairs & Public Distribution Department			
	O	1,30.00		
	S	4,03.00	5,33.00	2,36.56
				(-)2,96.44

8. Entire Provision under the following Head/Scheme remained unutilized throughout the year; reasons for which were not communicated. Provision in the said schemes remained unutilized during the last year also.

Head	Total Grant/ Appropriation
(₹ in Lakh)	
5475	Capital Outlay on Other General Economic Services
800	Other Expenditure
0011	General
0564	Survey and Statistics
	40.00

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

Head	Actual Expenditure
(₹ in Lakh)	
4235	Capital Outlay on Social Security and Welfare
60	<i>Other Social Security and Welfare Programmes</i>
800	Other Expenditure
0011	General
1755	World Bank Aided Scheme
	31.78

GRANT NO. 15 (Concl'd.)

Head	Actual Expenditure (₹ in Lakh)
4408 Capital Outlay on Food Storage and Ware Housing	
<i>01 Food</i>	
101 Procurement and Supply	
0011 General	
0372 Transport Handling etc. on Ladakh Dispatches	4,38.20
0383 Consumer Affairs and Public Distribution Kashmir	5,19.62

10. Against total estimated recoveries of ₹ 2,93,84.33 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 ₹ 1,07,14.57 lakh were effected resulting in the shortfall of ₹ 1,86,69.76 lakh ; reasons for shortfall were not communicated.

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	6,82,12,58	6,90,56,98	12,97,89,37*	(+)6,07,32,3
Supplementary Amount surrendered during the year	8,44,40			...
Capital:				
Voted- Original	18,56,99,50	18,56,99,50	14,36,57,09	(-)4,20,42,41
Supplementary Amount surrendered during the year	-			...
Notes and Comments:				

Revenue Section

- Supplementary Grant of ₹ 8,44.40 lakh proved meager in view of final excess of ₹ 6,07,32.39 lakh. The excess of ₹ 6,07,32.39 lakh requires regularization . Excess in the grant occurred in last two years also.
- 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			
1044	Stores Procurement Department			
	O	8,03.55		
	S	-	28,17.42	(+)20,13.87

*This Includes expenditure of ₹ 5,82, 44.38 lakh on Grand in Aid.

GRANT NO. 16 (Contd.)

Head		Total Grant/ Appropriation	Actual Expenditure	Excess(+)
		(₹ in Lakh)		
2216	Housing			
01	Government Residential Buildings			
700	Other Housing			
0099	General			
1040	Roads & Buildings Department Kashmir			
	O	5,00.00		
	S	-		
		5,00.00	7,22.63	(+)2,22.63
3054	Roads and Bridges			
80	General			
001	Direction and Administration			
0099	General			
2181	Chief Engineer PMGSY Kashmir			
	O	1,25.00		
	S	-		
		1,25.00	5,82,77.34	(+)5,81,52.34
2342	PMRP Roads			
	O	42.97		
	S	-		
		42.97	47.88	(+)4.91
2357	Halqa Panchayat			
	O	1,48.00		
	S	-		
		1,48.00	4,87.97	(+)3,39.97
3.	Significant saving occurred mainly under the following Heads/Schemes; reasons for which were not intimated.			
Head		Total Grant/ Appropriation	Actual Expenditure	Saving (-)
		(₹ in Lakh)		
2059	Public Works			
80	General			
001	Direction and Administration			
0099	General			
1034	Chief Engineer Mechanical Engineering Department Jammu with Circle and Divisional Offices.			
	O	30,16.47		
	S	-		
		30,16.47	27,25.51	(-)2,90.96
1035	Chief Engineer R&B Department Kashmir			
	O	2,26,50.86		
	S	-		
		2,26,50.86	2,22,29.75	(-)4,21.11
1041	Chief Engineer Mechanical Engineering Department (Kashmir) with Circle and Divisional Office			
	O	33,91.75		
	S	-		
		33,91.75	33,09.16	(-)82.59

GRANT NO. 16 (Contd.)

Head		Total Grant/ Appropriation	Actual Expenditure	Saving (-)
		(₹ in Lakh)		
2059	Public Works			
80	General			
001	Direction and Administration			
0099	General			
1042	Chief Engineer (R&B) Jammu with Circle and Divisional Offices including Migrants			
	O	1,74,07.30		
	S	8,44.40	1,82,51.70	1,40,80.43
				(-)41,71.27
1281	Design Directorate			
	O	10,61.67		
	S	-	10,61.67	9,40.38
				(-)1,21.29
2181	Prime Minister Gramin Sadak Yojana			
	O	27,82.25		
	S	-	27,82.25	20,68.81
				(-)7,13.44
2275	Chief Engineer PMGSY Jammu			
	O	43,78.50		
	S	-	43,78.50	31,20.06
				(-)12,58.44
2216	Housing			
01	Government Residential Buildings			
700	Other Housing			
0099	General			
1029	Roads & Buildings Department Jammu			
	O	5,00.00		
	S	-	5,00.00	11.65
				(-)4,88.35
3054	Roads and Bridges			
80	General			
001	Direction and Administration			
0099	General			
1027	R&B Department Jammu			
	O	50,57.71		
	S	-	50,57.71	49,64.77
				(-)92.94
1028	R&B Department Kashmir			
	O	58,73.55		
	S	-	58,73.55	56,23.44
				(-)2,50.11
2275	Chief Engineer PMGSY (Jammu)			
	O	3,00.00		
	S	-	3,00.00	1,72.17
				(-)1,27.83

GRANT NO. 16 (Contd.)

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

Head	Total Grant/ Appropriation (₹ in Lakh)
3054 Roads and Bridges	
80 <i>General</i>	
001 Direction and Administration	
0099 General	
2355 District Planning and Development Board	87.00
2356 Block Development Council	86.00

Capital Section

5. Original Provision of ₹ 18,56,99.50 lakh proved excessive in view of the final saving of ₹ 4,20,42.41 lakh. No portion of the final saving was anticipated and surrendered.

6. Persistent Saving in the grant occurred during the last two years as detail below:-

Year	Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2014-2015	12,30,80.97	8,69,83.77	(-)3,60,99.20
2015-2016	16,85,27.68	11,78,68.24	(-)5,06,59.44

7. 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 <i>Office Buildings</i>			
001 Direction and Administration			
0011 General			
1027 R&B Department Jammu			
O	3,27,50.00		
S	-	3,27,50.00	1,01,76.77
			(-)2,25,73.23
1028 R&B Department Kashmir			
O	3,27,50.00		
S	-	3,27,50.00	11,24.57
			(-)3,16,25.43
1270 Mechanical Engineering Jammu			
O	3,37.50		
S	-	3,37.50	3,03.70
			(-)33.80
1276 Mechanical Engineering Kashmir			
O	9,75.00		
S	-	9,75.00	0.19
			(-)9,74.81
1281 Designs Directorate			
O	1,00.00		
S	-	1,00.00	24.79
			(-)75.21

GRANT NO. 16 (Contd.)

Head		Total Grant/ Appropriation (₹ in Lakh)	Actual Expenditure	Saving (-)
5054	Capital Outlay on Roads & Bridges			
03	State Highways			
101	Bridges			
0011	General			
2181	PMGSY Roads			
	O	60,00.00		
	S	-	50,71.20	(-9,28.80)

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

Head		Total Grant/ Appropriation (₹ in Lakh)	Actual Expenditure	Excess(+)
4059	Capital Outlay on Public Works			
60	Other Buildings			
800	Other Expenditure			
0011	General			
1717	Non-Functional Buildings (PWD) Jammu			
	O	3,00.00		
	S	-	90,29.07	(+87,29.07)
1899	Non-Functional Buildings (PWD) Kashmir			
	O	3,00.00		
	S	-	4,04,42.08	(+4,01,42.08)

5054	Capital Outlay on Roads & Bridges			
03	State Highways			
101	Bridges			
0011	General			
1718	Reconstruction of Bridges			
	O	40,00.00		
	S	-	7,71,35.88	(+7,31,35.88)

9. Entire Budget Provision has remained unutilized throughout the year in respect of following Heads/Schemes; reasons for which were not communicated.

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

GRANT NO. 16 (Contd.)

Head	Total Grant/ Appropriation (₹ in Lakh)
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	1,00,00.00
10. Expenditure under the following Heads/Schemes was incurred without budgetary provision; reasons for which were not communicated.	
Head	Actual Expenditure (₹ in Lakh)
4059 Capital Outlay on Public Works	
01 Office Buildings	
001 Direction and Administration	
0011 General	
2181 Prime Minister's Gramin Sadak Yojna (PMGSY)	74.31
5054 Capital Outlay on Roads & Bridges	
05 Roads	
337 Roads Workers	
0011 General	
2342 PMRP Roads	2,74.53
11. 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 ₹ 81,90.00 lakh was transferred to the fund account; reasons for which were not communicated.	

GRANT NO. 16 (Contd.)

12. **Suspense Transactions:** - The expenditure in the Grant includes ₹ 21,65.04 lakh under the Head 'Suspense'. The nature of transactions under the Head Suspense and Accounting procedure has been explained in Note 8 of Grant No.5-Ladakh Affairs Department. An analysis of transaction accounted for under the Head in this Grant during 2016-17 together with the Opening and Closing balances is given below:-

Particulars/ Major Head of Account	Opening Balance as on 1 st April 2016	Debits 2016-2017	Credits 2016-2017	Closing balance as on 31 March 2017
	(₹ in Lakh)			
2059-Public Works				
Purchases	(-)13,48.51	-	-	(-)13,48.51
Stock	42,35.98	21,65.04	17,05.63	46,95.39
Misc. P.W. Advance	9,03.02	-	-	9,03.02
Workshop Suspense	0.28	-	-	0.28
Total	37,90.77	21,65.04	17,05.63	42,50.18
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	(-)3,76.99	-	-	(-)3,76.99
Misc. P.W. Advance	1,11.05	-	-	1,11.05
Workshop Suspense	0.01	-	-	0.01
Total	(-)3,83.81	-	-	(-)3,83.81
4059-Capital Outlay on Public Works				
Purchase	-	-	-	-
Stock	0.11	-	-	0.11
Misc. P.W. Advance	-	-	-	-
Workshop	-	-	-	-
Total	0.11	-	-	0.11
5054-Capital Outlay on Roads and Bridges				
Purchases	01.44	-	-	01.44
Stock	04.63	-	-	04.63
Misc. P.W. Advance	(-)1.00	-	-	(-)1.00
Workshop	-	-	-	-
Total	05.07	-	-	05.07

GRANT NO. 16 (Contd.)

13. 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 2014-15 to 2016-17 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"					
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
2016-17	30,67.49	4,64,03.65	15,12.76	19.96	0.65
2216-Housing					
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
2016-17	46,21.87	40,55.94	87.76	2,11.73	6.01
3054-Roads and Bridges					
2014-15	85,04.83	4,99,00.58	5,86.73	-	-
2015-16	37,83.24	46,63.12	12.33	-	-
2016-17	54,52.02	6,41,22.64	11,76.13		
4059-Capital Outlay on Public Works "B"					
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
2016-17	6,64,87.60	-	-	1,77.99	0.27
4216-Capital Outlay on Housing					
2014-15	-	-	-	-	-
2015-16	-	-	-	-	-
2016-17	-	-	-	-	-
5054-Capital Outlay on Roads and Bridges					
2014-15	4,51,47.29	-	-	-	-
2015-16	4,16,33.58	-	-	-	-
2016-17	5,90,70.27	-	-	-	-

GRANT NO. 16 (Concl'd.)**14. 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 2017 is ₹ 81,90.00 lakh against which the actual amount disbursed by the State Government is ₹ 65,88.67 lakh ending March, 2017, with a closing balance of ₹ 2,29,29.48 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 (₹ in thousand)	Actual Expenditure	Excess (+) Saving (-)
Revenue:			
Voted-			
Original	24,33,21,14		
		24,33,21,14	23,75,49,26
			(-) 57,71,88
Supplementary	-		
Amount surrendered during the year			...
Capital:			
Voted-			
Original	6,03,40,26		
		6,03,40,26	4,34,84,71
			(-)1,68,55,55
Supplementary	-		
Amount surrendered during the year			...
Notes and Comments:			

Revenue Section

1. Original provision of ₹ 24,33,21.14 lakh proved excessive in view of final saving of ₹ 57,71.88.lakh. No portion of final saving of ₹ 57,71.88 lakh was anticipated and surrendered.
2. 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 Facilities Jammu			
	O 61,43.32		
	S -	61,43.32	55,67.94
			(-)5,75.38
0602 State Health Transport Organization Jammu			
	O 1,95.38		
	S -	1,95.38	1,66.47
			(-)28.91
0610 District T.B Officers & Clinics Jammu			
	O 9,67.81		
	S -	9,67.81	6,84.98
			(-)2,82.83

GRANT NO. 17 (Contd.)

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2210	Medical and Public Health			
01	Urban Health Services- Allopathy			
001	Direction & Administration			
0099	General			
0636	Direction & Administration Jammu			
	O	93,46.11		
	S	-		
		93,46.11	80,58.67	(-)12,87.44
0638	Direction Office Kashmir			
	O	1,19,14.95		
	S	-		
		1,19,14.95	1,09,12.44	(-)10,02.51
1530	National Aids Control Programme			
	O	76.30		
	S	-		
		76.30	23.04	(-)53.26
2356	Block Development Council			
	O	13.00		
	S	-		
		13.00	0.98	(-)12.02
104	Medical Stores Depots.			
0099	General			
0598	Medical Stores Department Kashmir			
	O	1,96.55		
	S	-		
		1,96.55	1,72.25	(-)24.30
1279	Medical Stores Department Jammu			
	O	2,26.68		
	S	-		
		2,26.68	1,90.80	(-)35.88
109	School Health Schemes.			
0099	General			
0591	School Health Schemes Jammu			
	O	50.55		
	S	-		
		50.55	37.55	(-)13.00
0643	Other Health Schemes School Health Kashmir			
	O	1,37.00		
	S	-		
		1,37.00	96.46	(-)40.54

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	15,36.19		
	S	-		
		15,36.19	10,46.71	(-)4,89.48
0559	Chitranjan Dass Mobile Hospital			
	O	4,01.60		
	S	-		
		4,01.60	2,60.03	(-)1,41.57
0562	Improvement and Opening of New Dispensaries Jammu			
	O	39,53.27		
	S	-		
		39,53.27	29,09.38	(-)10,43.89
0568	Lall Dedd Hospital for Women Srinagar			
	O	30,91.00		
	S	-		
		30,91.00	21,39.06	(-)9,51.94
0576	Improvement and Opening of New Dispensaries			
	O	3,17.11		
	S	-		
		3,17.11	1,77.42	(-)1,39.69
0585	Sub District Hospitals Jammu			
	O	81,30.14		
	S	-		
		81,30.14	69,89.75	(-)11,40.39
0622	Sub District Hospitals Kashmir			
	O	95,76.40		
	S	-		
		95,76.40	92,95.56	(-)2,80.84
0625	S. M. H. S. Hospital Srinagar			
	O	75,71.55		
	S	-		
		75,71.55	63,77.98	(-)11,93.57
0660	C. D. Hospital Srinagar			
	O	11,94.85		
	S	-		
		11,94.85	10,02.77	(-)1,92.08
0662	Government Psychiatric Hospital Jammu			
	O	4,59.30		
	S	-		
		4,59.30	3,75.39	(-)83.91
0680	Medical College Hospital, Jammu			
	O	63,65.79		
	S	-		
		63,65.79	58,28.30	(-)5,37.49

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			
0678	Associated Hospitals Srinagar			
	O	1,53.33		
	S	-		
0688	Government psychiatric Hospital Srinagar	1,53.33	1,18.29	(-)35.04
	O	7,12.55		
	S	-		
1293	S. M. G. S. Hospital Jammu	7,12.55	5,91.92	(-)1,20.63
	O	43,70.40		
	S	-		
1553	Children Hospital Srinagar	43,70.40	36,73.20	(-)6,97.20
	O	12,23.15		
	S	-		
1758	Sanat Nagar Hospital	12,23.15	12,02.52	(-)20.63
	O	1,93.37		
	S	-		
1764	G. B. Pant Hospital	1,93.37	1,14.49	(-)78.88
	O	8,67.54		
	S	-		
2261	CHITRANJAN DASS MOBILE HOSPITAL (CDMH)	8,67.54	6,74.10	(-)1,93.44
	O	54.60		
	S	-		
200	Other Health Schemes.	54.60	33.93	(-)20.67
0099	General			
0641	Integrated Child Development Schemes Jammu			
	O	4,95.77		
	S	-		
800	Other Expenditure	4,95.77	4,12.43	(-)83.34
0099	General			
1765	Raj Bhawan Ambulance			
	O	25.95		
	S	-		
0031	Centrally Sponsored Scheme	25.95	17.13	(-)8.82
2256	National Health Mission			
	O	1,00,00.00		
	S	-		
		1,00,00.00	16,56.09	(-)83,43.91

GRANT NO. 17 (Contd.)

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2210	Medical and Public Health			
02	<i>Urban Health Services – Other System of Medicine</i>			
101	Ayurveda			
0099	General			
0667	Unani and Ayurvedic Dispensaries Kashmir (ISM)			
	O	43,17.95		
	S	-		
		43,17.95	25,81.12	(-)17,36.83
1315	Bedded Hospital Ayurvedic Jammu			
	O	2,71.10		
	S	-		
		2,71.10	2,58.53	(-)12.57
03	<i>Rural Health Services-Allopathy</i>			
101	Health Sub-Centers.			
0099	General			
0580	Sub Centre Kashmir			
	O	55,79.00		
	S	-		
		55,79.00	53,56.20	(-)2,22.80
0581	Sub Centre Jammu			
	O	49,51.56		
	S	-		
		49,51.56	41,24.34	(-)8,27.22
103	Primary Health Centers (Basic Services)			
0099	General			
0644	Primary Health Centre Srinagar			
	O	1,71,69.42		
	S	-		
		1,71,69.42	1,68,28.79	(-)3,40.63
0649	Primary Health Center R S Pura (Medical College Jammu)			
	O	2,96.70		
	S	-		
		2,96.70	2,62.55	(-)34.15
2262	Primary Health Centre Jammu (Kot Balwal)			
	O	1,36,11.13		
	S	-		
		1,36,11.13	1,09,98.67	(-)26,12.46
110	Hospitals and Dispensaries			
0099	General			
0576	Improvement and Opening of New Dispensaries			
	O	52,40.35		
	S	-		
		52,40.35	45,16.42	(-)7,23.93
0577	Mobile Medical Units Jammu			
	O	1,25.39		
	S	-		
		1,25.39	1,14.70	(-)10.69
0696	Unani Ayurvedic Dispensaries Jammu			
	O	43,97.55		
	S	-		
		43,97.55	31,96.68	(-)12,00.87

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			
0166	Medical College Jammu			
	O	1,49,17.14		
	S	-		
		1,49,17.14	1,13,01.76	(-)36,15.38
0305	Medical College Srinagar			
	O	1,79,31.97		
	S	-		
		1,79,31.97	1,09,81.05	(-)69,50.92
0590	Institute of Medical Science Srinagar			
	O	3,32,04.98		
	S	-		
		3,32,04.98	2,46,57.40	(-)85,47.58
0592	AMT School Srinagar			
	O	1,77.90		
	S	-		
		1,77.90	1,66.19	(-)11.71
0679	Principal Dental College Srinagar			
	O	22,73.25		
	S	-		
		22,73.25	17,79.31	(-)4,93.94
0682	A M T School Jammu			
	O	3,40.74		
	S	-		
		3,40.74	2,33.51	(-)1,07.23
1544	Principal SKIMS Medical College Bemina Srinagar			
	O	65,94.94		
	S	-		
		65,94.94	48,75.63	(-)17,19.31
1756	T.B Demonstration cum Training Centers			
	O	1,82.33		
	S	-		
		1,82.33	1,54.51	(-)27.82
2023	Dental College Jammu			
	O	17,05.18		
	S	-		
		17,05.18	10,77.80	(-)6,27.38
06	<i>Public Health.</i>			
101	Prevention and Control of Diseases.			
0099	General			
0584	Strengthening of Basic Health Services			
	O	25,20.70		
	S	-		
		25,20.70	21,53.14	(-)3,67.56
0603	Malaria Control Programme Jammu			
	O	20,09.45		
	S	-		
		20,09.45	15,71.10	(-)4,38.35

GRANT NO. 17 (Contd.)

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2210	Medical and Public Health			
06	Public Health			
101	Prevention and Control of Disease.			
0099	General			
1300	SET Medical (SPM)			
	O	5,46.30		
	S	-		
		5,46.30	4,49.06	(-)97.24
2263	Anti V. D. /STD Control Organization			
	O	37.05		
	S	-		
		37.05	2.17	(-)34.88
102	Prevention of Food Adulterations			
0099	General			
0648	Food Laboratories Kashmir			
	O	59.48		
	S	-		
		59.48	29.00	(-)30.48
0697	Prevention of Food Adulteration Organization Kashmir			
	O	43.49		
	S	-		
		43.49	32.90	(-)10.59
1289	Prevention of Food Adulteration Jammu			
	O	45.54		
	S	-		
		45.54	32.05	(-)13.49
104	Drug Control.			
0099	General			
0633	Semi Medical Aid Centers Kashmir			
	O	2,28.39		
	S	-		
		2,28.39	2,07.05	(-)21.34
0654	Deputy Controller Drugs and Food Jammu			
	O	3,58.73		
	S	-		
		3,58.73	2,80.22	(-)78.51
2266	Semi- Medical Aid Centers Kashmir			
	O	18.00		
	S	-		
		18.00	9.77	(-)8.23
107	Public Health Laboratories.			
0099	General			
0615	Establishment of Field Study and Demonstration Kashmir			
	O	51.00		
	S	-		
		51.00	31.25	(-)19.75

GRANT NO. 17 (Contd.)

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2210 Medical and Public Health				
06 Public Health.				
107 Public Health Laboratories.				
0099 General				
0626 Head Quarter Laboratories S T D				
	O	55.81		
	S	-		
		55.81	43.04	(-)12.77
0656 Drug Laboratory Kashmir				
	O	1,64.73		
	S	-		
		1,64.73	1,49.72	(-)15.01
0689 Muffasil Sanitation Preventive Organization SET Centre Central Laboratory Srinagar.				
	O	61.94		
	S	-		
		61.94	55.15	(-)6.79
2267 District Headquarter Laboratories STD				
	O	1,38.91		
	S	-		
		1,38.91	1,30.86	(-)8.05
112 Public Health Education.				
0099 General				
1545 Health Education Bureau Kashmir				
	O	45.20		
	S	-		
		45.20	36.38	(-)8.82
800 Other Expenditure.				
0099 General				
0565 Rehbar- I- Sehat Kashmir				
	O	1,95.15		
	S	-		
		1,95.15	1,36.26	(-)58.89
0620 Rehbar- I- Sehat Jammu				
	O	2,70.39		
	S	-		
		2,70.39	1,57.88	(-)1,12.51
2268 Divisional Nutrition Organization Kashmir- Controller Drug and Food Control Org.				
	O	15.97		
	S	-		
		15.97	7.60	(-)8.37
2211 Family Welfare				
001 Direction and Administration				
0099 General				
2204 Director Family Welfare, J & K				
	O	7,76.72		
	S	-		
		7,76.72	5,78.40	(-)1,98.32

GRANT NO. 17 (Contd.)

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2211 Family Welfare				
003	Trainings			
0099	General			
2204	Director Family Welfare, J & K			
	O	1,13.85		
	S	-		
		1,13.85	1,05.26	(-)8.59
101	Rural Family Welfare Services.			
0099	General			
2204	Director Family Welfare, J & K			
	O	25,39.79		
	S	-		
		25,39.79	21,41.80	(-)3,97.99
104	Transport			
0099	General			
2204	Director Family Welfare, J & K			
	O	26.00		
	S	-		
		26.00	15.82	(-)10.18

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

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess(+)
2210 Medical and Public Health.				
01	<i>Urban Health Services - Allopathy</i>			
001	Direction and Administration.			
0099	General			
0579	Gandhi Nagar Hospital Jammu			
	O	12,07.78		
	S	-		
		12,07.78	12,56.59	(+)48.81
0618	District Medical Officers Jammu (H.S)			
	O	5,40.24		
	S	-		
		5,40.24	5,72.84	(+)32.60
110	Hospitals and Dispensaries.			
0099	General			
1529	Administrator Associated Hospitals, Jammu			
	O	14,45.51		
	S	-		
		14,45.51	19,53.09	(+)5,07.58

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				
0567	Government Hospital for Bone and Joint surgery Srinagar				
	O	16,74.30			
	S	-	16,74.30	22,62.37	(+)5,88.07
02	<i>Urban Health Services – Other System of Medicine</i>				
101	Ayurveda				
0099	General				
0681	Direction and Administration (Director ISM J&K)				
	O	5,97.20			
	S	-	5,97.20	26,42.19	(+)20,44.99
03	<i>Rural Health Services-Allopathy</i>				
800	Other Expenditure				
0099	General				
2256	National Health Mission				
	O	15,00.00			
	S	-	15,00.00	18,41.00	(+)3,41.00
05	<i>Medical Education, Training and Research.</i>				
105	Allopathy.				
0099	General				
0586	Sher-I-Kashmir Institute of Medical Science (Hajan Block)				
	O	11,07.30			
	S	-	11,07.30	13,14.55	(+)2,07.25
06	<i>Public Health</i>				
101	Prevention and Control of Diseases.				
0099	General				
1277	Visual Impairment and Control of Blindness Jammu				
	O	5,25.03			
	S	-	5,25.03	5,76.71	(+)51.68
104	Drug Control				
0099	General				
1264	Mobile Medical Aid Centers Jammu				
	O	55.54			
	S	-	55.54	58.25	(+)2.71

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			
1294 Controller Drugs and Food J and K Control Organization			
	O 1,43.89		
	S -	1,43.89	1,56.51 (+)12.62
107 Public Health Laboratories.			
0099 General			
0676 District Headquarters Laboratories STD			
	O 1,39.40		
	S -	1,39.40	1,54.06 (+)14.66
4. Entire provision under the following Head/Schemes remained un-utilized throughout the year; reasons thereof were not communicated.			

Head	Total Grant/ Appropriation (₹ in Lakh)
2210 Medical and Public Health	
02 Urban Health Services-Other Systems of Medicines	
103 Unani	
0099 General	
0694 Medical Store ISM Kashmir	30.70
03 Rural Health Services -Allopathy	
103 Primary Health Center	
0099 General	
2356 Block Development Council	15.00
5. 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 Urban Health Services – Allopathy	
001 Direction and Administration	
0031 Centrally Sponsored Schemes	
1532 National T.B. Control Programme	3,69.64
0099 General	
0644 Primary Health Center Srinagar	28.96

GRANT NO. 17 (Contd.)

Head	Actual Expenditure (₹ in Lakh)
2210 Medical and Public Health	
<i>01 Urban Health Services – Allopathy</i>	
110 Hospitals and Dispensaries	
0099 General	
0564 Medical AID Center Jammu	6.44
0575 Emergency Hospital Jammu	12.75
0588 Leper Hospital Srinagar	2.51
800 Other Expenditure	
0031 Centrally Sponsored Schemes	
0192 Implementation of AYUSH	20.05
<i>03 Rural Health Services -Allopathy</i>	
101 Health Sub Center	
0099 General	
0585 District/Sub District Hospital Jammu	1.57
103 Primary Health Center (Basic Services)	
0099 General	
0566 Primary Health Center Jammu	6.83
0694 Medical Store ISM Kashmir	32.65
1272 Improvement and Opening of New Basic Health and Primary Centre Jammu	2.63
800 Other Expenditure	
0031 Centrally Sponsored Schemes	
2256 National Health Mission	3,50,55.63
<i>05 Medical Education, Training and Research</i>	
105 Allopathy	
0031 Centrally Sponsored Schemes	
2453 New Medical Colleges	5,92.54
0099 General	
0477 Health and Medical Education	84.79
<i>06 Public Health</i>	
101 Prevention and Control of Diseases.	
0031 Centrally Sponsored Scheme	
1532 National T.B Control Programme	341.15
1881 Prevention and Control of Diseases	71.54
0099 General	
0609 Maternity and Child Welfare Centres Jammu	6.05
1526 Eradication of Small Pox Mobile Squads Jammu	1.25
107 Public Health Laboratories	
0099 General	
2263 Anti B.D/S.T.D Control Org. /Principal Medical College Srinagar	39.81

GRANT NO. 17 (Contd.)

Head	Actual Expenditure (₹ in Lakh)
2211 Family Welfare-	
001 Direction & Administration	
0031 Centrally Sponsored Scheme	
1651 District Family Welfare Bureau	1.70
004 Research and Evaluation	
0031 Centrally Sponsored Scheme	
2204 Director Family Welfare J&K	18.89
103 Maternity & Child Welfare	
0011 General	
2362 Incentive for Reduction for Infant Mortality Rate	4,38.90
800 Other Expenditure	
0031 Centrally Sponsored Scheme	
0580 Sub Center Kashmir	11,87.91
0581 Sub Center Jammu	17,95.67
1651 District Family Welfare Bureau	5,81.66
1652 Rural Family Welfare Center	20.77
1653 Post Partum Centers	68.93
1654 Training of ANMs/ LHV's/AMT School	1,97.86
1769 State Family Welfare Bureau	2,30.28
2204 Director Family Welfare J and K	1,69.05

Capital Section

6. Original Grant of ₹ 6,03,40.26 lakh proved excessive in view of the final saving of ₹ 1,68,55.55 lakh. No portion of final saving ₹ 1,68,55.55 lakh was anticipated and surrendered.
7. Persistent saving in the Grant occurred during the last five years also as detailed below:-

Year	Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
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
2015-2016	7,37,67.87	2,40,72.55	(-)4,96,95.32

GRANT NO. 17 (Contd.)

8. 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	<i>Urban Health Services.</i>			
800	Other Expenditure			
0011	General			
0166	Medical College, Jammu			
	O	13,60.00		
	S	-		
		13,60.00	8,94.99	(-)4,65.01
0305	Medical College Srinagar			
	O	21,10.00		
	S	-		
		21,10.00	15,80.33	(-)5,29.67
1538	Drug and Food Control			
	O	1,87.50		
	S	-		
		1,87.50	60.15	(-)1,27.35
1539	Indian System of Medicines (ISM)			
	O	12,50.00		
	S	-		
		12,50.00	6,47.39	(-)6,02.61
1540	Dental College Srinagar			
	O	4,34.00		
	S	-		
		4,34.00	2,13.27	(-)2,20.73
1541	Associated Hospital Srinagar			
	O	9,45.00		
	S	-		
		9,45.00	6,04.92	(-)3,40.08
1543	Medical Institute			
	O	22,50.00		
	S	-		
		22,50.00	18,71.21	(-)3,78.79
1544	Jehlum Valley Medical College			
	O	7,60.00		
	S	-		
		7,60.00	4,80.53	(-)2,79.47
2023	Government Dental Hospital Jammu			
	O	7,09.00		
	S	-		
		7,09.00	6,86.68	(-)22.32
0031	Centrally Sponsored Schemes			
2256	National Health Mission			
	O	2,75,64.36		
	S	-		
		2,75,64.36	25.00	(-)2,75,39.36
02	<i>Rural Health Services</i>			
103	Primary Health Centres			
0011	General			
0515	Construction			
	O	1,00,00.00		
	S	-		
		1,00,00.00	25.00	(-)99,75.00

GRANT NO. 17 (Contd.)

9. Saving was partly offset by excess under the following Head/ Schemes; reasons thereof were not communicated.

Head			Total Grant/ Appropriation	Actual Expenditure	Excess(+)
			(₹ in Lakh)		
4210	Capital Outlay on Medical and Public Health.				
01	<i>Urban Health Services</i>				
800	Other Expenditure				
0011	General				
1536	Director Health Jammu				
	O	34,60.00			
	S	-	34,60.00	88,58.49	(+)53,98.49
1537	Director Health Kashmir				
	O	35,65.00			
	S	-	35,65.00	2,28,50.92	(+)1,92,85.92
1542	Associated Hospitals Jammu				
	O	8,50.00			
	S	-	8,50.00	11,79.33	(+)3,29.33

10. 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 Health Mission	30,62.64
03	<i>Medical Education Training and Research</i>	
200	Other System	
0011	General	
0192	Implementation of AYUSH Scheme	48.45
0031	Centrally Sponsored Schemes	
0192	Implementation of AYUSH Scheme	5,01.31
04	<i>Public Health</i>	
101	Prevention and Control of Diseases	
0031	Centrally Sponsored Schemes	
1530	National AIDS Control Programme	12,83.00

GRANT NO. 17 (Concltd.)

11. 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 Scheme	
0031 Centrally Sponsored Schemes	
2397 National Urban Health Mission	2,00.00
800 Other Expenditure	
0099 General	
1537 Director Health Kashmir	26.94
04 <i>Public Health</i>	
101 Prevention and Control of Diseases	
0031 Centrally Sponsored Schemes	
1881 Prevention and Control of Diseases	11,02.31
80 <i>General</i>	
800 Other Expenditure	
0011 General	
1537 Director Health Kashmir	21,63.77
0031 Centrally Sponsored Schemes	
0192 Implementation of AYUSH Scheme	13.47

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	10,49,39,45	13,15,42,44	11,16,39,42	(-)1,99,03,02
Supplementary	2,66,02,99			...
Amount surrendered during the year				...
Capital:				
Voted- Original	4,58,46,17	4,68,82,94	77,62,84	(-)3,91,20,10
Supplementary	10,36,77			...
Amount surrendered during the year				...
Notes and Comments:				

Revenue Section

- In the Revenue Section Supplementary Provision of ₹ 2,66,02.99 lakh proved excessive in view of final saving of ₹ 1,99,03.02 lakh. No portion of final saving of ₹ 1,99,03.02 was anticipated or surrendered.
- Significant saving occurred mainly under the following Heads/Schemes; reasons for which were not communicated.

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2070 Other Administrative Services				
105 Special Commission of Enquiry				
0099 General				
0502 State Commission for Backward Classes				
	O	1,50.71		
	S	-	1,50.71	(-)37.59

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			
04422	Advisory Board for Gujjar and Bakarwals			
	O	92.44		
	S	-	92.44	(-)16.42
1796	Welfare of Gujjar And Backarwals			
	O	29,35.16		
	S	-	29,35.16	(-)4,14.59
1828	Welfare of Pahari Speaking People			
	O	20,12.50		
	S	-	20,12.50	(-)31.44
2253	Director Tribal Affairs			
	O	5,87.01		
	S	-	5,87.01	(-)64.44
277	Education			
0099	General			
1094	Gujjar and Bakarwal Hostel Miskeen Bagh Srinagar			
	O	39.80		
	S	-	39.80	(-)8.34
80	<i>General</i>			
800	Other Expenditure			
0099	General			
2037	Development of Cottage Industries Centre Kashmir			
	O	1,39.67		
	S	-	1,39.67	(-)28.01
2235	Social Security and Welfare			
01	<i>Rehabilitation</i>			
202	Other Rehabilitation Scheme			
0099	General			
2433	J&K State Rehabilitation Council			
	O	1,00.00		
	S	-	1,00.00	(-)25.00

GRANT NO. 18 (Contd.)

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)	
2235 Social Security and Welfare						
02	<i>Social Welfare</i>					
001	Direction and Administration					
0099	General					
1092	District Level Offices Jammu					
		O	5,85.06			
		S	-	5,85.06	4,60.85	(-),24.21
1106	Tehsil Level Offices/KMR					
		O	4,37.30			
		S	-	4,37.30	3,75.99	(-),61.31
2039	Direction and Administration Jammu					
		O	55,65.54			
		S	1,18,61.19	1,74,26.73	1,54,49.46	(-),19,77.27
2280	District Level Offices/Jammu					
		O	2,83.59			
		S	-	2,83.59	2,69.11	(-),14.48
2281	Tehsil Level Offices/Jammu					
		O	6,26.41			
		S	-	6,26.41	4,88.10	(-),1,38.31
2235 Social Security and Welfare						
02	<i>Social Welfare</i>					
101	Welfare of Handicapped					
0099	General					
1082	Residential School for Blind					
		O	46.64			
		S	-	46.64	40.14	(-),6.50
102	Child Welfare					
0099	General					
0379	Other Social Security and Welfare Programme					
		O	4,68.98			
		S	-	4,68.98	3,80.32	(-),88.66
2044	Establishment of Bal Ashram Kashmir					
		O	3,47.61			
		S	-	3,47.61	2,54.18	(-),93.43
2045	Establishment of Bal Ashram Jammu					
		O	3,77.85			
		S	-	3,77.85	2,73.46	(-),1,04.39
103	Women's Welfare					
0099	General					
2040	Social Welfare Centre Kashmir					
		O	6,23.92			
		S	-	6,23.92	5,89.50	(-),34.42
2041	Social Welfare Centres Jammu					
		O	8,46.90			
		S	-	8,46.90	6,57.98	(-),1,88.92

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			
2043	Homes for Destitutes Nari Niketan Jammu			
	O	1,92.05		
	S	-	1,92.05	1,61.98
				(-)30.07
104	Welfare of Aged, Infirm and Destitute			
0099	General			
1101	Old Age Pension (OAP) (ISSS) Children Kashmir			
	O	1,57,43.09		
	S	1,06,02.88	2,63,45.97	2,29,23.34
				(-)34,22.63
2282	Old Age Pension (ISSS) Children Jammu			
	O	1,04,90.83		
	S	3,54.61	1,08,45.44	1,02,20.60
				(-)6,24.84
2429	Aasra			
	O	30,00.00		
	S	-		
	R	(-)3,34.30	26,65.70	86.82
				(-)25,78.88
800	Other Expenditure			
0099	General			
1834	State Share to Border Area Project 33%			
	O	2,13.28		
	S	-	2,13.28	1,91.05
				(-)22.23
2048	Chairman State Board 100%			
	O	68.88		
	S	-	68.88	54.68
				(-)14.20
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	4,00,00.00		
	S	-	4,00,00.00	4.25
				(-)3,99,95.75
0099	General			
1287	Integrated Child Development Scheme			
	O	44,99.46		
	S	-		
	R	(+)3,34.30	48,33.76	34,47.95
				(-)13,85.81

GRANT NO. 18 (Contd.)

3. 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			
03	<i>Welfare of Backward Classes</i>			
102	Economic Development			
0099	General			
1827	Welfare of Schedule Caste/Tribe and Other Backward Classes			
	O	21,63.80		
	S	-	21,63.80	32,30.85
				(+)10,67.05
2324	Development of Other Backward Classes			
	O	1,40.15		
	S	-	1,40.15	1,73.44
				(+)33.29
277	Education			
0099	General			
1080	Establishment of Markaz Bahboodi Khawteen Miskeen Bagh			
	O	1,46.27		
	S	-	1,46.27	1,51.01
				(+)4.74
80	<i>General</i>			
800	Other Expenditure.			
0099	General			
1099	Ladies Vocational Centres Jammu			
	O	54.98		
	S	-	54.98	56.04
				(+)1.06
2036	Development of Cottage Industries Centre Jammu			
	O	2,51.42		
	S	-	2,51.42	6,01.68
				(+)3,50.26
2235	Social Security and Welfare			
02	<i>Social Welfare</i>			
001	Direction and Administration			
0099	General			
2038	Direction and Administration Kashmir			
	O	67,03.61		
	S	32,47.42	99,51.03	1,30,90.55
				(+)31,39.52

GRANT NO. 18 (Contd.)

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess (+)
2235 Social Security and Welfare					
02 Social Welfare					
102 Child Welfare					
0099 General					
2422 Ladli Beti					
	O	12,00.00			
	S	-	12,00.00	12,25.00	(+)25.00
103 Women's Welfare					
0099 General					
2042 Homes for Destitute and Deserted Women Nari Niketan Kashmir					
	O	1,13.07			
	S	-	1,13.07	1,17.84	(+)4.77
800 Other Expenditure					
0099 General					
1109 State Social Welfare Board 50%					
	O	76.12			
	S	-	76.12	97.77	(+)21.65
2236 Nutrition					
80 General					
800 Other Expenditure					
0099 General					
1839 Applied Nutrition Programme Jammu					
	O	9,45.26			
	S	-	9,45.26	14,04.84	(+)4,59.58
2307 Applied Nutrition Programme Kashmir					
	O	11,90.08			
	S	-	11,90.08	20,68.47	(+)8,78.39

GRANT NO. 18 (Contd.)

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

Head	Actual Expenditure (₹ in Lakh)
2225 Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes	
02 <i>Welfare of Schedule Tribes</i>	
800 Other Expenditure	
0099 General	
1814 Tribal Sub Plan (SCA)	95.26
2235 Social Security and 'Welfare	
02 <i>Social Welfare</i>	
001 Direction and Administration	
0099 General	
0244 Direction and Administration	20.58
102 Child Welfare	
0099 General	
2038 Direction and Administration Kashmir	6,02.06
0031 Centrally Sponsored Scheme	
1287 Integrated Child Development	1,89,95.90
1829 Post Matric Scholarship	10,46.91
0099 General	
2046 Monitoring and Evaluation Cell Kashmir	24.70
2251 Merit cum Means Scholarship for Student of Minority Community	57.46
2633 Beti Bachao Beti Padao	2,12.73
2747 Integrated Child Protection scheme	89.51
103 Women's Welfare	
0031 Centrally Sponsored Scheme	
2410 National Mission for Employment of Women	26.17
03 <i>Welfare of Backward Classes</i>	
102 National Family Benefit Scheme	
0031 Centrally Sponsored Scheme	
2387 Indira Gandhi National Handicapped Pension Scheme	25,52.81

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	21,81.99
2389 Indira Gandhi National Family Benefit Pension Scheme	2,03.09
2390 Indira Gandhi National Women Pension Scheme	2,82.26
60 <i>Other Social Security and Welfare Programmes-</i>	
800 Other Expenditure	
0099 General	
0872 Other Schemes	22.92
0031 Centrally Sponsored Scheme	
2251 Merit cum Means Scholarship for Student of Minority Community	11.96
2323 Improvement of Vocational Training Institute	47.59
5. Entire provision under following Heads/Schemes remained unutilized throughout the year; reasons for which were not communicated.	
Head	Total Grant/ Appropriation (₹ in Lakh)
2055 Police	
117 Internal Security	
0099 General	
0957 Internal Security	7,71.89
2235 Social Security and Welfare	
02 <i>Social Welfare</i>	
106 Correctional Services	
0099 General	
2392 Establishment of Homes for Beggars	20.00

GRANT NO. 18 (Contd.)

Head	Total Grant/ Appropriation (₹ in Lakh)
2235 Social Security and Welfare	
60 Other Social Security and Welfare Programme	
800 Other Expenditure	
0099 General	
2046 Monitoring and Evaluation Cell Kashmir	26.16

Capital Section

6. Supplementary Provision of ₹ 10,36.77 lakh proved excessive in view of the final saving of ₹ 3,91,20.10 lakh. No portion of final saving of ₹ 3,91,20.10 lakh was anticipated and surrendered .
7. 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 Welfare of Scheduled Tribes			
800 Other Expenditure			
0011 General			
1796 Welfare of Gujjar And Bakerwals			
O	50.00		
S	5,00.00	5,50.00	9,11.63
1814 Tribal Sub Plan			(+3,61.63)
O	2,00.00		
S	5,12.00	7,12.00	10,38.02
1827 Welfare of Schedule Caste/Tribe Jammu			(+3,26.02)
O	75.00		
S	-	75.00	4,33.70
			(+3,58.70)

GRANT NO. 18 (Contd.)

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess (+)
4235	Capital Outlay on Social Security and Welfare-				
<i>01</i>	<i>Rehabilitation</i>				
201	Other Rehabilitation Scheme				
0011	General				
2158	Council for Rehabilitation for Victim of Millitancy				
		O	2,25.00		
		S	24.77	2,49.77	3,56.58
					(+)1,06.81
<i>60</i>	<i>Other Social Security and Welfare Programmes</i>				
800	Other expenditure				
0011	General				
1382	State Plan				
		O	2,01.42		
		S	-	2,01.42	7,40.39
					(+)5,38.97
8.	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				
<i>02</i>	<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	9,86.48
					(-)30,86.52
0011	General				
1828	Welfare of Pahari Speaking People				
		O	1,00.00		
		S	-	1,00.00	93.99
					(-)6.01
4235	Capital Outlay on Social Security and Welfare-				
<i>60</i>	<i>Other Social Security and Welfare Programmes</i>				
800	Other expenditure				
0011	General				
2408	Rajiv Gandhi Scheme for Employment of Adolescent Girls (SABLA)				
		O	80.00		
		S	-	80.00	1.22
					(-)78.78

GRANT NO. 18 (Contd.)

Head	Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
4236 Capital Outlay on Nutrition			
02 <i>Social Welfare</i>			
800 Other Expenditure			
0011 General			
1287 Integrated Child Development Schemes			
	O	33,93.13	
	S	-	
		33,93.13	1,25.70
			(-)32,67.43
0031 Centrally Sponsored Schemes			
1287 Integrated Child Development			
	O	2,57,32.00	
	S	-	
		2,57,32.00	1,81.64
			(-)2,55,50.36
9. 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			
0031 Centrally Sponsored Schemes			
1827 Welfare of Schedule Caste/Tribe Jammu			53.63
2243 Hostels / Director Social Welfare Kashmir			35.88
4235 Capital Outlay on Social Security and Welfare-			
01 <i>Rehabilitation</i>			
201 Other Rehabilitation Scheme			
0011 General			
2165 Rehabilitation			58.15
02 <i>Welfare of Scheduled Tribes</i>			
102 Child Welfare			
0011 General			
1287 Integrated Child Development Schemes			3,16.60
190 Investments in Public Sector and Other Undertaking			
0011 General			
1952 Investment in J&K SC, ST and OBC Development Corporation LTD			90.00
60 <i>Other Social Security and Welfare</i>			
800 Other Expenditure			
0011 General			
1951 Investment in Women Development Corporation Ltd.			5,05.02

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	17,43.24
10. 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	
2308 Welfare of Schedule Castes / Schedule Tribes Kashmir	75.00
2446 Welfare of SC and OBCs	70.00
4235 Capital Outlay on Social Security and Welfare-	
02 <i>Social Welfare</i>	
103 Women Welfare	
0031 Centrally Sponsored Scheme	
2372 National Mission for Empowerment of Women (NMEW)	16,00.00
0011 General	
2372 National Mission for Empowerment of Women (NMEW)	1,70.00
190 Investments in Public Sector & Other Undertakings	
0011 General	
1951 Investment in Women's Development Corporation Ltd.	5,05.02
60 <i>Other Social Security and Welfare</i>	
800 Other Expenditure	
0031 Centrally sponsored Schemes	
1872 National Social Assistance Programme (NSAP)	84,86.60
2408 Rajiv Gandhi Scheme for Employment of Adolescent Girls (SABLA)	7,20.00

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 (₹ in thousand)	Actual Expenditure	Excess (+) Saving (-)
Revenue:				
Voted-				
Original	6,20,82,12	6,72,67,67	6,90,32,27	(+)17,64,60
Supplementary	51,85,55			...
Amount surrendered during the year				...
Capital:				
Voted-				
Original	7,78,15,29	7,78,15,29	3,83,56,04	(-) 3,94,59,25
Supplementary	-			...
Amount surrendered during the year				...
Notes and Comments:				

Revenue Section

- Supplementary Grant of ₹ 51,85.55 lakh proved inadequate in view of the final excess of ₹ 17,64.60 lakh which needs regularization.
- 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>				
001 Direction and Administration				
0099 General				
0999 Chief Town Planner				
	O	3,53.25		
	S	-	5,18.10	(+)1,64.85
191 Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards, etc				
0099 General				
1438 Srinagar Municipality				
	O	2,02,46.47		
	S	30,34.55	2,85,29.88	(+)52,48.86

GRANT NO. 19 (Contd.)

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess(+)
2217 Urban Development				
800 Other Expenditure				
0099 General				
1297 Urban Development				
	O	25.00		
	S	-	25.00	(+)10.57
2401 National Urban Livelihood Mission				
	O	5,50.00		
	S	-	5,50.00	(+)9.55
05 Other Urban Development Schemes				
001 Direction and Administration				
0099 General				
2293 Sewerage Drainage Division West Jammu				
	O	6,75.73		
	S	-	6,75.73	(+)78.94
2292 Town Drainage Division Kashmir				
	O	4,33.99		
	S	-	4,33.99	(+)1,96.35
80 General				
001 Direction and Administration				
0099 General				
1138 Chief Engineer UEED J&K				
	O	14,95.30		
	S	-	14,95.30	(+)99,45.11

3. Saving in the Grant occurred mainly under the following Head/Schemes; reasons for which have not been communicated.

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving(-)
2217 Urban Development				
03 Integrated Development of Small and Medium Towns				
001 Direction and Administration				
0099 General				
1148 Chief Architect J&K				
	O	4,23.66		
	S	-	4,23.66	(-)80.39
1149 Chief Town Planner Jammu				
	O	5,24.22		
	S	-	5,24.22	(-)1,98.92

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				
1437	Jammu Municipality				
	O	1,24,62.87			
	S	18,67.95	1,43,30.82	1,34,49.24	(-)8,81.58
800	Other Expenditure				
0099	General				
1298	Dal Development				
	O	17,06.00			
	S	-	17,06.00	17,01.00	(-)5.00
05	<i>Other Urban Development Schemes</i>				
001	Direction and Administration				
0099	General				
2289	Sewerage Drainage Division (II)				
	O	5,61.06			
	S	-	5,61.06	4,87.45	(-)73.61
2290	Mechanical Drainage Division Srinagar				
	O	12,87.40			
	S	-	12,87.40	11,24.15	(-)1,63.25
2291	City Drainage Division Srinagar				
	O	9,61.78			
	S	-	9,61.78	9,17.43	(-)44.35
2294	Town Drainage Jammu				
	O	3,26.73			
	S	-	3,76.73	2,60.75	(-)65.98
191	Assistance to Local Bodies, Corporations, Urban Development Authorities, Town improvement Boards etc.				
0099	General				
2034	Local Bodies Institution Kashmir				
	O	1,14,42.12			
	S	-	1,14,42.12	1,95.45	(-)1,12,46.67
2035	Local Bodies Institution Jammu				
	O	76,68.29			
	S	2,83.05	79,51.34	2,70.31	(-)76,81.03

GRANT NO. 19 (Contd.)

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving(-)
2217 Urban Development				
05	<i>Other Urban Development Schemes</i>			
800	Other expenditure			
0099	General			
1139	Director Local Bodies Jammu			
	O	4,58.23		
	S	-	4,20.54	(-)37.69
1439	Director Local Bodies Kashmir			
	O	4,80.02		
	S	-	3,78.32	(-)1,01.70

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

Head		Actual Expenditure (₹ in Lakh)
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	
2035	Grant to Municipalities and Local Bodies Jammu	66,90.54

Capital Section

5. In the capital section original provision of ₹ 7,78,15.29 lakh proved excessive in view of saving of ₹ 3,94,59.25 lakh. No portion of final saving of ₹ 3,94,59.25 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 (-)
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
2015-2016	5,28,67.00	3,08,06.14	(-)2,20,60.86

GRANT NO. 19 (Contd.)

7. Significant saving occurred mainly under the following Head/Scheme; 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			
1297	Urban Development			
	O	4,66,07.29		
	S	-		
		4,66,07.29	1,11,71.68	(-)3,54,35.61

8. 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	15,03.24	(+)12,78.24
4217 Capital Outlay on Urban Development				
03	<i>Integrated Development of Small and Medium Towns</i>			
800	Other Expenditure			
0011	General			
1296	Drainage			
	O	15,75.00		
	S	-		
		15,75.00	39,22.81	(+)23,47.81
1298	Dal Development			
	O	50,00.00		
	S	-		
		50,00.00	50,10.79	(+)10.79
1299	Sewerage And Drainage			
	O	3,37.00		
	S	-		
		3,37.00	18,55.97	(+)15,18.97

GRANT NO. 19 (Contd.)

9. Entire provision under the following Head/Schemes 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	2,24,71.00
0031 Centrally Sponsored Schemes	
2401 National Urban Livelihood Mission	14,50.00

10. Expenditure under the following Head/Schemes 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	
0862 Urban Poverty Alliviation (NRT) State Plan	20.88
2232 Opening of Sheep and Wool Dev. Centre/Dir. Sheep Husbandry Jammu	1,31,94.47
0031 Centrally Sponsored Schemes	
2428 Swachh Bharat Mission	15,26.19

11. 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 2016-2017 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)				
2217 Urban Development Department					
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
2016-2017	5,58.89	6,84,70.32	1,22,51.13	3.05	0.55

GRANT NO. 19 (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)		
4216 Capital Outlay on Housing					
2014-2015	8,81.49	-	-	-	-
2015-2016	6,52.43	-	-	-	-
2016-2017	15,03.23	-	-	-	-
4217 Capital Outlay on Urban Development Department					
2014-2015	1,56,70.27	50.00	0.32	-	-
2015-2016	2,94,52.49	6,99.96	2.38	01.24	-
2016-2017	3,68,38.42	-	-	14.37	0.04

GRANT NO. 20 – TOURISM DEPARTMENT

MAJOR HEADS

2055	Police
2202	General Education
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	1,55,39,41		
	1,57,09,91	1,48,60,28	(-)8,49,63
Supplementary Amount surrendered during the year	1,70,50		...
Capital:			
Voted- Original	3,42,08,25		
	3,72,85,14	1,78,02,65	(-)1,94,82,49
Supplementary Amount surrendered during the year	30,76,89		...
Notes and Comments:			

Revenue Section

- Supplementary provision of ₹ 1,70.50 lakh proved injudicious as the expenditure did not even come up to the level of original provision of ₹ 1,55,39.41 lakh resulting in final saving of ₹ 8,49.63 lakh. No portion of final saving of ₹ 8,49.63 lakh was anticipated and surrendered.
- Persistent Saving in the Grant occurred during the last five years also.

Year	Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2011-2012	96,79.53	62,58.69	(-)34,20.84
2012-2013	1,04,57.51	98,92.49	(-)5,65.02
2013-2014	1,16,59.86	1,04,82.15	(-)11,77.71
2014-2015	1,23,11.45	1,10,61.83	(-)12,49.62
2015-2016	1,40,17.38	1,28,63.00	(-)11,54.38

GRANT NO. 20 (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 (-)
2202	General Education				
80	General				
004	Research				
0099	General				
0278	Research and Publication (Kashmir)				
		O	2,80.30		
		S	-	81.11	(-)1,99.19
2205	Art and Culture				
104	Archives				
0099	General				
0272	Development of Archives				
		O	7,86.00		
		S	-	6,58.82	(-)1,27.18
105	Public Libraries				
0099	General				
0221	Government Libraries and Reading Rooms Jammu				
		O	15,54.63		
		S	-	13,31.59	(-)2,23.04
3452	Tourism				
01	Tourist Infrastructure				
101	Tourist Centre				
0099	General				
1121	Director Tourism Kashmir				
		O	2,56.85		
		S	-	2,03.58	(-)53.27
102	Tourist Accommodation				
0099	General				
0474	Director Tourism Kashmir				
		O	8,53.07		
		S	29.95	8,55.05	(-)27.97
800	Other Expenditure				
0099	General				
0118	Pahalgam Project Organization				
		O	9,56.00		
		S	-	8,88.60	(-)67.40

GRANT NO. 20 (Contd.)

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
3452	Tourism				
01	<i>Tourist Infrastructure</i>				
800	Other Expenditure				
0099	General				
1127	Gulmarg Project Organization				
		O	4,70.00		
		S	-		
			4,70.00	3,15.22	(-)1,54.78
1932	Royal Spring Golf Course				
		O	3,76.00		
		S	-		
			3,76.00	3,52.00	(-)24.00
2403	Jammu Tawi Golf Course				
		O	3,50.00		
		S	-		
			3,50.00	50.00	(-)3,00.00
80	<i>General</i>				
001	Direction and Administration				
0099	General				
2184	Director Tourism Kashmir				
		O	22,50.71		
		S	59.05		
			23,09.76	22,23.19	(-)86.57
104	Promotion and Publicity				
0099	General				
1115	Director Tourism, Kashmir				
		O	3,37.93		
		S	-		
			3,37.93	2,60.59	(-)77.34
3454	Census Survey and Statistics				
02	<i>Survey and Statistics</i>				
110	Gazetteer and Statistical Memoirs				
0099	General				
0468	State Gazetteers				
		O	1,02.20		
		S	-		
			1,02.20	63.73	(-)38.47

GRANT NO. 20 (Contd.)

4. Saving 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 (+)
3452 Tourism			
<i>01 Tourist Infrastructure</i>			
101 Tourist Centre			
0099 General			
2277 Director Tourism Jammu			
	O 2,88.25		
	S -	2,88.25	3,83.37
			(+)95.12
102 Tourist Accommodation			
0099 General			
2278 Director Tourism Jammu			
	O 2,19.10		
	S 81.50	3,00.60	3,91.96
			(+)91.36
800 Other Expenditure			
0099 General			
1120 Convention Complex			
	O 12,00.00		
	S -	12,00.00	12,50.00
			(+)50.00
1232 Sonamarg Development Authority			
	O 55.00		
	S -	55.00	69.53
			(+)14.53
80 <i>General</i>			
001 Direction and Administration			
2183 Director Tourism Jammu			
	O 3,08.25		
	S -	3,08.25	3,58.43
			(+)50.18
104 Promotion and Publicity			
0099 General			
2279 Director Tourism Jammu			
	O 8,99.90		
	S -	8,99.90	10,98.10
			(+)1,98.20
80 <i>General</i>			
800 Other Expenditure			
0099 General			
2091 Kokernag Development Authority			
	O 1,52.82		
	S -	1,52.82	1,60.87
			(+)8.05
2198 New Development Authorities			
	O 14,05.00		
	S -	14,05.00	15,62.87
			(+)1,57.87

GRANT NO. 20 (Contd.)

5. Expenditure in respect of below mentioned Head/Schemes was incurred without budgetary provision.

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

3452 Tourism

01 *Tourist Infrastructure*

800 Other Expenditure

0099 General

2198 Other Development Authorities 76.35

80 *General*

001 Direction and Administration

0099 General

0244 Direction & Administration 39.98

6. 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 *Tourist Infrastructure*

800 Other Expenditure

0099 General

2299 Mubarak Mandi Jammu Heritage Society 1,80.00

Capital Section

7. Supplementary Grant of ₹ 30,76.89 lakh proved injudicious as the actual expenditure did not even come upto the level of original provision of ₹ 3,42,08.25 lakh resulting in final saving of ₹ 1,94,82.49 lakh. No portion of final saving was anticipated and surrendered.

8. Persistent saving occurred during the last two years also.

Year	Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2014-2015	2,15,08.25	1,57,91.72	(-)57,16.53
2015-2016	1,47,98.23	1,43,65.31	(-)4,32.92

GRANT NO. 20 (Contd.)

9. 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 Art & Culture			
104 Achieves			
0011 General			
0272 Development of Archives			
O	3,50.00		
S	25.00	55.73	(-)3,19.27
5452 Capital Outlay on Tourism			
80 General			
800 Other Expenditure			
0011 General			
0650 Patnitop Development Authority			
O	2,62.50		
S	-	1,32.53	(-)1,29.97
0652 Tourism Works Plan			
O	1,50,00.00		
S	-	18,36.39	(-)1,31,63.61
2091 Kokernag Development Authority			
O	2,25.00		
S	-	1,11.56	(-)1,13.44
2183 Director Tourism Jammu			
O	8,72.75		
S	-	8,19.88	(-)52.87
2198 Other Development Authority			
O	69,65.00		
S	-	32,66.57	(-)36,98.43

10. 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 Art & Culture	
105 Public Library	
0011 General	
1890 Directorate of Libraries	10,14.36

GRANT NO. 20 (Contd.)

Head	Total Grant/ Appropriation (₹ in Lakh)
5452 Capital Outlay on Tourism	
80 <i>General</i>	
800 Other Expenditure	
0011 General	
0457 Tourism Department	50,00.00
1232 Sonamarg Development Authority	3,00.00
2403 Jammu Tawi Golf Course	1,45.00
2405 Kashmir Golf Course	5.00
2406 Shri Amarnath Yatra	2,00.00
11. Excess occurred mainly under the following Heads/ Schemes; reasons for which were not communicated.	

Head	Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess (+)
4202 Capital Outlay on Education, Sports, Art & Culture			
04 <i>Art & Culture</i>			
101 Fine Arts Education			
0011 General			
0117 Art & Culture			
O	5,00.00		
S	13,00.00	18,00.00	20,72.72
			(+),2,72.72
5452 Capital Outlay on Tourism			
80 <i>General</i>			
800 Other Expenditure			
0011 General			
0651 Tourism Development Corporation			
O	2,25.00		
S	10,12.53	12,37.53	30,88.86
			(+),18,51.33
1115 Director Tourism Kashmir			
O	22,24.75		
S	-	22,24.75	39,93.64
			(+),17,68.89
1891 Pahalgam Development Authority			
O	4,50.00		
S	-	4,50.00	9,29.66
			(+),4,79.66
1892 Gulmarg Development Authority			
O	3,26.25		
S	-	3,26.25	5,81.68
			(+),2,55.43

GRANT NO. 20 (Concl'd.)

12. Expenditure was incurred in respect of the following Head/ Scheme 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	
0031 Centrally Sponsored Scheme	
1115 Director Tourism Kashmir	31.43

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 (₹ in thousand)	Actual Expenditure	Excess (+) Saving (-)
Revenue:			
Voted-			
Original	7,17,53,51		
		5,89,91,01	(-)1,27,62,50
Supplementary	-		
Amount surrendered during the year			...
Capital:			
Voted-			
Original	69,66,47		
		44,33,91	(-)25,32,56
Supplementary	-		
Amount surrendered during the year			...

Notes and Comments:

Revenue Section

1. Original grant of ₹ 7,17,53.51 lakh proved excessive in view of final saving of ₹ 1,27,62.50 lakh. No portion of final saving of ₹ 1,27,62.50 lakh was anticipated or surrendered.

2. Persistent saving occurred during the last four 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
2015-16	6,84,05.92	5,89,05.05	(-)95,00.87

3. 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	7,59.70		
S	-	7,27.10	(-)32.60

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	14,69.26		
		S	-		
		R	(-)1.95		
			14,67.31	6,99.99	(-)7,67.32
2406	Forestry and Wild Life				
01	Forestry				
001	Director and Administration				
0099	General				
0349	Principal Chief Conservator				
		O	4,10,97.50		
		S	-		
			4,10,97.50	3,27,17.84	(-)83,79.66
101	Forest Conservation, Development and Regeneration				
0099	General				
0352	Forest Conservation and Development				
		O	91.00		
		S	-		
			91.00	0.25	(-)90.75
105	Forest Produce				
0099	General				
0358	Forest Produce				
		O	34,84.50		
		S	-		
			34,84.50	1,13.18	(-)33,71.32
800	Other Expenditure				
0099	General				
2176	Director Social Forestry				
		O	73,92.80		
		S	-		
			73,92.80	68,87.12	(-)5,05.68
02	Environmental Forestry and Wild Life				
110	Wild Life Preservation				
0099	General				
0351	Environmental and Forestry and Wild life				
		O	36,77.86		
		S	-		
		R	(+)6.92		
			36,84.78	33,53.71	(-)3,31.07

GRANT NO. 21 (Contd.)

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
3435 Ecology and Environment					
04	<i>Prevention and Control of Pollution</i>				
800	Other Expenditure				
0099	General				
2152	Pollution Control Board				
	O	19,57.86			
	S	-	19,57.86	13,18.05	(-),6,39.81
2179	Director Ecology Environment and Remote Sensing				
	O	5,76.76			
	S	-	5,76.76	4,32.94	(-),1,43.82

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	24,65.96			
	S	-			
	R	(-),4.97	24,60.99	27,75.90	(+),3,14.91
2406 Forestry and Wild Life					
01	<i>Forestry</i>				
800	Other Expenditure				
0099	General				
2175	Director Forest Protection Force				
	O	77,79.22			
	S	-	77,79.22	87,81.27	(+),10,02.05
3435 Ecology and Environment					
04	<i>Prevention and Control of Pollution</i>				
103	Prevention of Air and Water Pollution				
0099	General				
2353	Appellate Authority Water and Air Pollution				
	O	28.73			
	S	-	28.73	35.18	(+),6.45

GRANT NO. 21 (Contd.)

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

Head	Total Grant/ Appropriation (₹ in Lakh)
2406 Forestry and Wild Life	
01 Forestry	
070 Communications and Buildings	
0099 General	
0359 Communication and Building	1,00.00
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	
101 Soil Survey and Testing	
0099 General	
1443 Directorate of Soil Conservation	2,05.76
102 Soil conservation	
0099 General	
0010 Soil conservation Scheme (Jammu Division)	2.72
2406 Forestry and Wild Life	
01 Forestry	
001 Direction and Administration	
0099 General	
0346 Circle and Divisional Office	12.20
02 Environmental Forestry and Wild Life	
110 Wild life preservation	
0031 Centrally Sponsored Scheme	
1730 National Parks and Sanctuaries	69.70

Capital Section

7. In the Capital Voted Section Original Grant of ₹ 69,66.47 lakh proved excessive in view of final saving of ₹ 25,32.56 lakh. No portion of final saving was anticipated and surrendered.

GRANT NO. 21 (Contd.)

8. 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	2,50.00			
	S	-	2,50.00	2,31.23	(-)18.77
2175 Director Forest Protection Force					
	O	3,75.00			
	S	-	3,75.00	2,45.85	(-)1,29.15
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	52.64	(-)22.36

9. 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	3,77.50			
	S	-	3,77.50	4,78.61	(+)1,01.11
4406 Capital Outlay on Forestry and Wild Life					
01 Forestry					
800 Other Expenditure					
0011 General					
0200 Forest Territorial					
	O	9,60.02			
	S	-	9,60.02	12,43.44	(+)2,83.42
2176 Director Social forestry					
	O	5,26.45			
	S	-	5,26.45	6,75.58	(+)1,49.13

GRANT NO. 21 (Concl'd.)

Head	Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess (+)
4406 Capital Outlay on Forestry and Wild Life			
01 Forestry			
800 Other Expenditure			
0031 Centrally Sponsored Scheme			
1005 National Afforestation Programme			
	O	12,05.00	
	S	-	
		12,05.00	12,46.00 (+)41.00
5425 Capital Outlay on Other Scientific and Environmental Research			
800 Other Expenditure			
0011 General			
2153 Director Ecology and Environment			
	O	82.50	
	S	-	
		82.50	1,12.55 (+)30.05

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

Head	Total Grant/ Appropriation (₹ in Lakh)
4402 Capital Outlay on Soil and Water Conservation	
102 Soil Conservation	
0011 General	
0871 Integrated Watershed Development	15.00
4406 Capital Outlay on Forestry and Wild Life	
01 Forestry	
800 Other Expenditure	
0011 General	
0434 Action Plan for Conservation of Wullar Lake	20,00.00
02 Environmental Forestry and Wild Life	
800 Other Expenditure	
0031 Centrally Sponsored Scheme	
2398 Integrated Development of Wild Life Habitat	9,50.00

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	Excess (+) Saving (-)
(₹ in thousand)				
Revenue:				
Voted-				
Original	5,50,59,46	5,50,59,46	4,80,64,04	(-)69,95,42
Supplementary	-			
Amount surrendered during the year				...
Capital:				
Voted-				
Original	7,85,20,34	7,85,20,34	4,53,81,78	(-)3,31,38,56
Supplementary	-			
Amount surrendered during the year				...

Notes and Comments:

Revenue Section

- Original Provision of ₹ 5,50,59.46 lakh proved excessive in view of final saving of ₹ 69,95.42 lakh. No portion of final saving of ₹ 69,95.42 lakh was anticipated and surrendered.
- Persistent saving in the Grant occurred during the last five years also as detailed below:-

Year	Total Grant/ Appropriation	Actual Expenditure	Saving (-)
(₹ in Lakh)			
2011-2012	3,84,47.07	3,46,71.69	(-)37,75.38
2012-2013	4,22,43.45	3,82,84.49	(-)39,58.96
2013-2014	4,92,80.17	3,90,72.73	(-)1,02,07.44
2014-2015	5,20,87.02	3,89,25.00	(-)1,31,62.02
2015-2016	5,29,24.44	4,70,00.45	(-)59,23.99

GRANT NO. 22 (Contd.)

3. Reduction in provision through re-appropriation proved inadequate in view of final saving under following Heads/Schemes.

Head			Total Grant/ Appropriation	Actual Expenditure	Saving(-)	
				(₹ in Lakh)		
2700	Major Irrigation					
01	<i>Ranbir Canal</i>					
001	Direction and Administration					
0099	General					
0855	Irrigation Jammu					
		O	8,06.90			
		S	-			
		R	(-)60.00	7,46.90	4,15.54	(-)3,31.36
2701	Medium Irrigation					
04	<i>Medium Irrigation-Non Commercial</i>					
001	Direction and Administration					
0099	General					
0855	Irrigation Jammu					
		O	16,55.20			
		S	-			
		R	(-)60.00	15,95.20	14,45.63	(-)1,49.57
80	<i>General</i>					
001	Direction and Administration					
0099	General					
2360	State Water Resources Regulatory Authority					
		O	2,80.82			
		S	-			
		R	(-)30.10	2,50.72	2,36.89	(-)13.83
2702	Minor Irrigation					
80	<i>General</i>					
001	Direction and Administration					
0099	General					
0845	Ravi Tawi Irrigation Complex Jammu					
		O	34,26.50			
		S	-			
		R	(-)1,05.22	33,21.28	27,51.69	(-)5,69.59
1448	Divisional and Sub Divisional Office Irrigation Kashmir					
		O	2,21,15.65			
		S	-			
		R	(-)1,49.10	2,19,66.55	1,82,88.25	(-)36,78.30

GRANT NO. 22 (Contd.)

4. 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(-)	
2701	Medium Irrigation					
04	<i>Medium Irrigation-Non Commercial</i>					
001	Direction and Administration					
0099	General					
0849	Irrigation Kashmir					
		O	44,27.41			
		S	-			
		R	(+)44.05	44,71.46	31,40.61	(-)13,30.85
612	Tawi Lift Irrigation					
0099	General					
0858	Divisional & Sub Divisional Offices (Jammu)					
		O	18,90.50			
		S	-	18,90.50	17,75.01	(-)1,15.49
2702	Minor Irrigation					
80	<i>Flood Control</i>					
001	Direction and Administration					
0099	General					
2357	Halqa Panchayat					
		O	73.00			
		S	-	73.00	32.29	(-)40.71
2711	Flood Control and Drainage					
01	<i>Flood Control</i>					
001	Direction and Administration					
0099	General					
1449	Flood Control Department Kashmir					
		O	70,51.17			
		S	-			
		R	(+)3,09.05	73,60.22	61,27.16	(-)12,33.06

5. 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	2,02.99
Partap Canal	55.12
Kathua Feeder Canal	40.99

GRANT NO. 22 (Contd.)

6. 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(+)
2702	Minor Irrigation			
80	General			
001	Direction and Administration			
0099	General			
0342	Divisional and sub Divisional Offices Irrigation Jammu			
	O	1,04,89.36		
	S	-		
	R	(-)1,38.12	1,03,51.24	1,05,13.20 (+)1,61.96
2711	Flood Control and Drainage			
01	Flood Control			
001	Direction and Administration			
0099	General			
0858	Divisional and Sub Divisional Offices Jammu			
	O	28,27.95		
	S	-		
	R	(+)1,89.44	30,17.39	30,25.19 (+)7.80

Capital Section

7. Original Provision of ₹ 7,85,20.34 lakh proved excessive in view of the final saving of ₹ 3,31,38.56 lakh. No portion of final saving of ₹ 3,31,38.56 lakh was anticipated or surrendered.

8. Persistent saving in the Grant occurred during the last five years also as detailed below:-

Year	Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2011-2012	4,61,76.64	4,25,74.32	(-)36,02.32
2012-2013	4,17,00.00	3,28,87.47	(-)88,12.53
2013-2014	2,89,55.77	2,79,14.99	(-)10,40.78
2014-2015	2,79,59.59	2,21,26.76	(-)58,32.83
2015-2016	3,83,18.26	3,30,73.75	(-)52,44.51

GRANT NO. 22 (Contd.)

9. 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(+)
4701	Capital Outlay on Medium Irrigation				
04	<i>Medium Irrigation Non-Commercial</i>				
001	Direction and Administration				
0011	General				
0435	Irrigation Kashmir				
	O	8,35.00			
	S	-	8,35.00	20,25.01	(+)11,90.01
0855	Irrigation Jammu				
	O	5,87.50			
	S	-	5,87.50	14,63.25	(+)8,75.75
612	Ravi Tawi Irrigation Scheme				
0011	General				
0840	Irrigation RTIC Jammu				
	O	6,85.50			
	S	-	6,85.50	13,70.32	(+)6,84.82
4702	Capital Outlay on Minor Irrigation				
101	Surface Water				
0011	General				
1775	Minor Irrigation Jammu				
	O	14,50.00			
	S	-	14,50.00	37,27.01	(+)22,77.01
1776	Minor Irrigation Kashmir				
	O	13,50.00			
	S	-	13,50.00	66,13.98	(+)52,63.98
4711	Capital Outlay on Flood Control Projects				
01	<i>Flood Control</i>				
103	Civil Works				
0011	General				
1449	Flood Control Department Kashmir				
	O	16,50.00			
	S	-	16,50.00	1,97,73.60	(+)1,81,23.60
1450	Flood Control Department Jammu				
	O	13,75.00			
	S	-	13,75.00	1,02,58.62	(+)88,83.62

GRANT NO. 22 (Contd.)

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

Head	Total Grant/ Appropriation
	(₹ in Lakh)
4701 Capital Outlay on Medium Irrigation	
04 <i>Medium Irrigation Non Commercial</i>	
612 Ravi Tawi Irrigation Scheme	
0031 Centrally Sponsored Schemes	
0840 Irrigation RTIC Jammu	14,76.30
80 <i>General</i>	
800 Other Expenditure	
0031 Centrally Sponsored Schemes	
0435 Irrigation Kashmir	43,51.00
0855 Irrigation Jammu	11,69.04
4702 Capital Outlay on Minor Irrigation	
101 Surface Water	
0031 Centrally Sponsored Schemes	
1775 Minor Irrigation Jammu	1,25,91.00
1776 Minor Irrigation Kashmir	1,50,00.00
4711 Capital Outlay on Flood Control Projects	
01 <i>Flood Control</i>	
103 Civil Works	
0011 General	
1166 Flood Restoration Works	2,75,00.00
0031 Centrally Sponsored Schemes	
1449 Flood Control Department Kashmir	45,00.00
1450 Flood Control Department Jammu	40,00.00

11. 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)
Ranbir Canal	1,00.00
Zangir Canal	50.00

GRANT NO. 22 (Contd.)

12. 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 2016-2017 together with the Opening and Closing balances is given below:-

Particulars / Major Head of Account	Opening Balance as on 1 April 2016	Debits	Credits	Closing Balance as on 31 March 2017
		(₹ 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
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

GRANT NO. 22 (Concl'd.)

13. 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 2014-2015 to 2016-2017 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 (₹ in Lakh)	Tools and Plant Charges	Percentage of Tools and Plant Charges to Works
2700- Major Irrigation-					
2014-2015	2,16.76	3,27.84	1,51.25	-	-
2015-2016	2,53.53	4,19.04	1,65.28	-	-
2016-2017	2,95.52	3,99.12	1,35.06	-	-
2701- Medium Irrigation-					
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
2016-2017	4,82.19	61,18.86	12,68.97	11.60	2.41
2702- Minor Irrigation-					
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
2016-2017	15,26.88	2,99,92.76	19,64.32	84.74	5.55
2711- Flood Control and Drainage-					
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
2016-2017	17,77.78	73,52.87	4,13.60	20.96	1.18
4701- Capital Outlay on Medium Irrigation-					
2014-2015	12,40.61	39,58.14	3,19.05	30.00	2.42
2015-2016	36,96.21	-	-	-	-
2016-2017	50,08.57	-	-	-	-
4702- Capital Outlay on Minor Irrigation					
2014-2015	78,58.91	-	-	-	-
2015-2016	1,39,00.73	-	-	-	-
2016-2017	1,03,40.99	-	-	-	-
4711- Capital Outlay on Flood Control Projects-					
2014-2015	90,39.10	-	-	-	-
2015-2016	1,54,76.80	-	-	-	-
2016-2017	3,00,32.21	-	-	-	-

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	Excess (+) Saving (-)
(₹ in thousand)				
Revenue:				
Voted-				
Original	10,71,88,66	10,71,88,66	10,99,66,48	(+)27,77,82
Supplementary	-			
Amount surrendered during the year				...
Capital :				
Voted-				
Original	6,37,81,89	6,37,81,89	4,79,70,04	(-)1,58,11,85
Supplementary	-			
Amount surrendered during the year				...
Notes and Comments:				

Revenue Section

1. In the Revenue Voted Section original grant of ₹ 10,71,88.66 lakh proved inadequate in view of final excess of ₹ 27,77.82 lakh, which needs regularization.
2. Excess occurred under the following Heads/Schemes; reasons thereof were not communicated.

Head		Total Grant/ Appropriation	Actual Expenditure	Excess(+)
(₹ in Lakh)				
2055 Police				
117 Direction and Administration				
0099 General				
1002 Public Health Engineering Department Jammu				
	O	7,39.00		
	S	-	7,39.00	(+)56.71
2215 Water Supply and Sanitation				
01 Water Supply				
001 Direction and Administration				
0099 General				
1001 Public Health Engineering Department Kashmir				
	O	4,89,23.30		
	S	-	4,89,23.30	(+)29,98.90

GRANT NO. 23 (Contd.)

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

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving(-)
2055 Police				
117	Direction and Administration			
0099	General			
0957	Internal Security			
	O	80.00		
	S	-	80.00	0.51
				(-79.49)
2215 Water Supply and Sanitation				
01	Water Supply			
001	Direction and Administration			
0099	General			
1002	Public Health Engineering Department Jammu			
	O	5,73,16.36		
	S	-	5,73,16.36	5,72,48.06
				(-68.30)

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

Head	Total Grant/ Appropriation (₹ in Lakh)
2215 Water Supply and Sanitation	
01	Water Supply
001	Direction and Administration
0099	General
2357	Halqa Panchayat
	1,30.00

Capital Section

5. In the Capital Section Original Grant of ₹ 6,37, 81.89 lakh proved excessive in view of the final saving of ₹ 1,58, 11.85 lakh. No portion of final saving of ₹ 1,58, 11.85 lakh was anticipated and surrendered.

GRANT NO. 23 (Contd.)

6. Against Lump Sum Provision of ₹ 96,97.62 lakh under Public Health Engineering Department Kashmir and ₹ 90,84.27 lakh under Public Health Engineering Department Jammu, expenditure to the tune of ₹ 3,34,27.86 lakh has been incurred, resulting in excess of ₹ 1,46,45.97 lakh. The details of expenditure incurred is as detailed under:-

Public Health Engineering Department Kashmir ₹ 2,04,13.79 lakh

Public Health Engineering Department Jammu ₹ 1,30,14.07 lakh

7. 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	2,25,00.00		
S	-	2,25,00.00	49,42.36
1002 Public Health Engineering Department Jammu			
O	2,25,00.00		
S	-	2,25,00.00	95,96.26

8. Expenditure under the following Head/Scheme 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	
1171 Augmentation/Improvement of Existing Water Supply	3.56

GRANT NO. 23 (Concl.)

9. **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:- 8 of Grant No: 5-Ladakh Affairs Department. An analysis of transactions accounted for under this Head in the Grant during 2016-2017 together with the Opening and Closing balance is given below:-

Particulars / Major Head of Account	Opening balance as on 1 April 2016	Debits	Credits	Closing balance as on 31 March 2017
(₹ in Lakh)				
2215- Water Supply and Sanitation-				
Purchases	72.75	-	-	72.75
Stock	(-)3,73.89			(-)3,73.89
Miscellaneous Public Works Advance	2,54.75	-	-	2,54.75
Workshop Suspense	(-) 9.94	-	-	(-) 9.94
Total	(-)56.33			(-)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
Workshop Suspense	0.01	-	-	0.01
Total	(-) 1,78.78			(-) 1,78.78

10. 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 2014-2015 to 2016-2017 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)					
2215- Water Supply and Sanitation-					
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
2016-2017	32,13.47	10,54,77.42	32,82.35	2,91.49	09.07
4215- Capital Outlay on Water Supply & Sanitation					
2014-2015	5,42,11.20	33,10.59	6.11	13.44	0.02
2015-2016	3,90,37.25	-	-	-	-
2016-2017	4,79,70.03	-	-	-	-

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	1,87,33,77	1,99,77,51	1,47,83,20	(-)51,94,31
Supplementary	12,43,74			
Amount surrendered during the year				...
Capital:				
Voted-				
Original	28,00,70	43,16,10	32,94,66	(-)10,21,44
Supplementary	15,15,40			
Amount surrendered during the year				...

Notes and Comments:

Revenue Section

- Supplementary Grant of ₹ 12,43.74 lakh proved to be injudicious as the expenditure did not come even up to the level to original grant of ₹ 1,87,33.77 lakh resulting in final saving of ₹ 51,94.31 lakh. No portion of the final saving of ₹ 51,94.31 lakh was anticipated and surrendered.
- Persistent saving in the Grant occurred during the last five years also as detailed below:-

Year	Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
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
2015-2016	2,05,87.42	1,95,57.62	(-)10,29.80

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	21,50.16		
		S	1,15.77	22,65.93	22,56.35
					(-)9.58
1824	Director Estates				
		O	62,00.00		
		S	-	62,00.00	14,49.00
					(-)47,51.00
2059	Public Works				
80	General				
103	Furnishing				
0099	General				
0459	Furnishing				
		O	4,70.00		
		S	50.00	5,20.00	4,36.26
					(-)83.74
2070	Other Administrative Services				
800	Other Expenditure				
0099	General				
0464	Resident Commissioner Delhi				
		O	11,31.53		
		S	79.00	12,10.53	10,10.72
					(-)1,99.81
0486	Trade Agency Mumbai				
		O	1,03.89		
		S	-	1,03.89	57.54
					(-)46.35
0791	Hospitality and Protocol Jammu				
		O	4,72.50		
		S	17.62	4,90.12	4,15.44
					(-)74.68
0792	Hospitality and Protocol Department, Kashmir				
		O	7,05.92		
		S	10.00	7,15.92	6,05.37
					(-)1,10.55

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	4,53.44		
	S	13.00		
		4,66.44	3,66.02	(-)1,00.42

2216 Housing*01 Government Residential Buildings*

700 Other Housing

0099 General

0481 Maintenance

O 25,00.00

S 9,00.00

34,00.00

20,43.75

(-)13,56.25

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 19,90.04

S 1.66

19,91.70

31

(+)11,41.99

0583 Deputy Director Estates

O 17,38.28

S 56.27

17,94.55

20,13.90

(+)2,19.35

1824 Director Estates

O 7,83.87

S 0.42

7,84.29

9,63.93

(+)1,79.64

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

5. Supplementary grant of ₹ 15,15.40 lakh proved excessive in view of final saving of ₹ 10,21.44 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	7,50.70		
	S	4,45.40	11,96.10	4,57.57
				(-)7,38.53
1824	Director Estates			
	O	20,50.00		
	S	10,70.00	31,20.00	28,37.10
				(-)2,82.90

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	1,05,01,54	1,05,01,54	50,83,17	(-)54,18,37
Supplementary	-			
Amount surrendered during the year				...
Capital:				
Voted-				
Original	1,08,26,47	1,08,26,47	93,72,17	(-)14,54,30
Supplementary	-			
Amount surrendered during the year				...
Notes and Comments				

Revenue Section

- Original Provision of ₹ 1,05,01.54 lakh proved excessive in final saving of ₹ 54,18.37 lakh. No portion of final saving was anticipated and surrendered.
- 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				
101	Purchase and Supply of Stationery Stores			
0099	General			
1626	Stationery Depot Jammu			
	O	4,78.26		
	S	-	1,80.53	(-)2,97.73
1627	Stationery Depot Srinagar			
	O	4,66.36		
	S	-	1,77.92	(-)2,88.44

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	15,16.83		
	S	-		
		15,16.83	10,95.66	(-)4,21.17
1631 Government Press Srinagar				
	O	13,92.20		
	S	-		
		13,92.20	9,55.88	(-)4,36.32
2230 Labour and Employment				
<i>01 Labour</i>				
001 Direction & Administration				
0099 General				
1634 Regional Offices Labour				
	O	9,23.15		
	S	-		
		9,23.15	4,70.66	(-)4,52.49
102 Working Conditions and Safety				
0099 General				
1638 Factories				
	O	1,82.50		
	S	-		
		1,82.50	48.80	(-)1,33.70
1639 District Labour Welfare Scheme				
	O	1,44.35		
	S	-		
		1,44.35	20.91	(-)1,23.44
1640 Migratory Labour				
	O	1,97.45		
	S	-		
		1,97.45	39.55	(-)1,57.90
103 General Labour Welfare				
0099 General				
1645 Employment Insurance				
	O	6,07.63		
	S	-		
		6,07.63	3,52.00	(-)2,55.63
<i>02 Employment Service</i>				
001 Direction & Administration				
0099 General				
1641 Director Employment				
	O	36,43.66		
	S	-		
		36,43.66	8,19.89	(-)28,23.77

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			
1642	Employment Exchange			
	O	4,87.54		
	S	-	4,87.54	(-)2,37.14
1643	Self Employment			
	O	1,00.00		
	S	-	1,00.00	(-)98.40

3. Significant excess occurred mainly under following Head/Scheme; reasons for which have not been communicated.

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess(+)
2230 Labour and Employment				
01	<i>Labour</i>			
001	Direction & Administration			
0099	General			
1633	Labour Commissioner			
	O	2,22.16		
	S	-	2,22.16	(+)2,51.45

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

Head		Actual Expenditure (₹ in Lakh)
2230 Labour Employment		
01	<i>Labour</i>	
101	Industrial Relations	
0099	General	
0888	Industrial Tribunal Court/ Labour Court	58.08

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

5. Original Provision of ₹ 1,08,26.47 lakh proved excessive in view of final saving of ₹ 14,54.30 lakh. No portion of final saving was anticipated and surrendered.

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

Year	Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
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	78,65.27	1,95.30	(-)76,69.97
2015-2016	1,08,88.97	77,10.21	(-)31,78.76

7. 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	2.24
			(-)15.39
4250 Capital Outlay on Other Social Services			
203 Employment			
0011 General			
1904 Employment			
O	1,05,23.70		
S	-	1,05,23.70	88,23.70
			(-)17,00.00

GRANT NO. 25 (Concl'd.)

8. 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	Rambir Government Press Jammu				
		O	34.50		
		S	-		
			34.50	70.65	(+)36.15
1631	Government Press Srinagar				
		O	75.00		
		S	-		
			75.00	1,97.73	(+)1,22.73
4250	Capital Outlay on Other Social Services				
203	Employment				
0011	General				
1642	Employment Exchange				
		O	1,25.64		
		S	-		
			1,25.64	4,36.94	(+)3,11.30

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

		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
(₹ in thousand)				
Revenue:				
Voted-				
Original	66,02,19			
		66,62,19	64,89,67	(-)1,72,52
Supplementary	60,00			
Amount surrendered during the year				...
Capital:				
Voted-				
Original	9,71,00			
		10,41,00	13,34,18	(+)2,93,18
Supplementary	70,00			
Amount surrendered during the year				...
Notes and Comments:				

Revenue Section

- Supplementary Provision of ₹ 60.00 lakh proved injudicious as the expenditure did not come even upto the level of Original Provision resulting in the final saving of ₹ 1,72.52 lakh. No portion of final saving of ₹1,72.52 lakh was anticipated and surrendered. Saving of ₹ 5,58.22 lakh has occurred during last year also.
- Saving in the Grant has occurred under the following Head/Scheme; reasons thereof have not been communicated.

Head		Total Grant/ Appropriation	Actual Expenditure	Saving(-)
(₹ in Lakh)				
2405 Fisheries				
001	Direction and Administration			
0099	General			
0997	Director Fisheries			
	O	50,72.04		
	S	60.00	46,66.84	(-)4,65.20

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	15,30.15		
	S	-	15,30.15	(+)2,92.68

Capital Section

- 4 Supplementary provision of ₹ 70.00 lakh proved injudicious in view of final excess of ₹ 2,93.18 lakh; which needs regularization.

- 5 Excess in the Grant has occurred under the following Head / Schemes; 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	8,57.00		
	S	-	8,57.00	(+)3,23.81
0031	Centrally Sponsored Scheme			
0914	Welfare of Fishermen			
	O	62.00		
	S	70.00	1,32.00	(+)21.37

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

Head		Total Grant/ Appropriation (₹ in Lakh)
4405 Capital Outlay on Fisheries		
800	Other Expenditure	
0011	General	
0914	Welfare of Fishermen	52.00

GRANT NO. 27 – HIGHER EDUCATION DEPARTMENT**MAJOR HEADS****2202 General Education****2203 Technical Education****2230 Labour and Employment****4202 Capital Outlay on Education, Sports, Art and Culture****4250 Capital Outlay on Other Social Services**

		Total Grant/ Appropriation (₹ in thousand)	Actual Expenditure	Excess (+) Saving (-)
Revenue:				
Voted-				
Original	8,78,94,97	8,78,94,97	6,73,53,96	(-)2,05,41,01
Supplementary	-			
Amount surrendered during the year				...
Capital:				
Voted-				
Original	2,74,94,12	2,74,94,12	2,32,28,16	(-)42,65,96
Supplementary	-			
Amount surrendered during the year				...

Notes and Comments:

Revenue Section

- In the Revenue Voted Section Original provision of ₹ 8,78,94.97 lakh proved excessive in view of the final saving of ₹ 2,05,41.01 lakh. No portion of final saving of ₹ 2,05,41.01 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				
001 Direction and Administration				
0099 General				
2407 Rashtriya Uchcharat Shiksha Abhiyan				
	O	2,84.25		
	S	-	2,17.09	(-)67.16
103 Government Colleges and Institutes				
0099 General				
0534 Govt. Degree Colleges				
	O	4,31,14.72		
	S	-	2,75,00.85	(-)1,56,13.87

GRANT NO.27 (Contd.)

Head		Total Grant/ Appropriation (₹ in Lakh)	Actual Expenditure	Saving (-)
2202 General Education				
03	<i>University And Higher Education</i>			
104	Assistance to Non- Government Colleges and Institutes			
0099	General			
0541	Islamia College for Science & Commerce Srinagar			
	O	16,30.00		
	S	-	13,58.32	(-)2,71.68
2264	Gandhi Memorial College (Non-Migrant (Srinagar)			
	O	4,50.00		
	S	-	3,40.01	(-)1,09.99
2277	Gandhi Memorial College (Migrants Jammu)			
	O	2,65.00		
	S	-	2,42.91	(-)22.09
2203 Technical Education				
001	Direction and Administration			
0099	General			
0530	Directorate of Technical Education			
	O	1,08,10.05		
	S	-	72,17.98	(-)35,92.07
2207	Principal GCET Jammu			
	O	15,72.75		
	S	-	10,48.20	(-)5,24.55
2230 Labour and Employment				
02	<i>Technical Education</i>			
001	Direction and Administration			
0099	General			
1644	Craftsman Training			
	O	15,20.00		
	S	-	6,10.58	(-)9,09.42
3.	Excess in the Grant occurred under the following Heads/Schemes; reasons for which have not been intimated.			

Head		Total Grant/ Appropriation (₹ in Lakh)	Actual Expenditure	Excess(+)
2202 General Education				
03	<i>University And Higher Education</i>			
102	Assistance to Universities			
0099	General			
0549	Grants to Kashmir University			
	O	1,44,40.00		
	S	-	1,45,84.17	(+)1,44.17
2238	Islamia University of Science and Technology Awantipora			
	O	6,00.00		
	S	-	7,00.00	(+)1,00.00

GRANT NO.27 (Contd.)

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess(+)
2202 General Education				
03	<i>University And Higher Education</i>			
102	Assistance to Universities			
0099	General			
2361	Baba Ghulam Shah Badshah University			
	O	4,00.00		
	S	-	4,00.00	4,38.33 (+)38.33
104	Assistance to Non- Government Colleges and Institutes			
0099	General			
2265	Vishwabharti Women College Rainawari Srinagar			
	O	3,50.00		
	S	-	3,50.00	5,99.17 (+)2,49.17
2203 Technical Education				
001	Direction and Administration			
0099	General			
0432	State Board of Technical Education			
	O	20.00		
	S	-	20.00	64.00 (+)44.00
4.	Entire provision of ₹ 5.00 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. In the Capital Voted Section Original provision of ₹ 2,74,94.12 lakh proved excessive in view of the final saving of ₹ 42,65.96 lakh. No portion of final saving of ₹ 42,65.96 lakh was anticipated and surrendered.
6. 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				
01	<i>General Education</i>			
203	University and Higher Education			
0011	General			
0297	State Plan University & Higher Education			
	O	1,08,75.00		
	S	-	1,08,75.00	1,81,63.52 (+)72,88.52

GRANT NO.27 (Concl.d.)

Head	Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess(+)
4202 Capital Outlay on Education, Sports, Art and Culture			
02 <i>Technical Education</i>			
105 Engineering/ Technical Colleges and Institutes			
0011 General			
1551 Engineering/ Technical Colleges and Institutes (REC and GCET Jammu)			
	O 9,00.00		
	S -	9,00.00	(+)38,06.35

7. 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)
4202 Capital Outlay on Education, Sports, Art and Culture	
01 <i>General Education</i>	
203 University and Higher Education	
0011 General	
0515 Construction	10,00.00
2407 R U S A	10,63.00
0031 Centrally Sponsored Schemes	
2407 R U S A	1,06,29.00
02 <i>Technical Education</i>	
800 Other expenditure	
0031 Centrally Sponsored Schemes	
2400 Skill Development	20,00.00
4250 Capital Outlay on Other Social Services	
800 Other expenditure	
0011 General	
1644 Craftsman Training	10,27.12

8. Expenditure was incurred without the budgetary provision under the following Head/ Scheme; 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	3,58.29

GRANT NO. 28 – RURAL DEVELOPMENT DEPARTMENT

MAJOR HEADS

2236 Nutrition

2501 Special Programmes for Rural Development

2515 Other Rural Development Programmes

4515 Capital Outlay on Other Rural Development Programmes

		Total Grant/ Appropriation (₹ in thousand)	Actual Expenditure	Excess (+) Saving (-)
Revenue:				
Voted-				
Original	4,39,83,79	4,39,83,79	5,34,37,26	(+)94,53,47
Supplementary	-			
Amount surrendered during the year				...
Capital:				
Voted-				
Original	19,15,38,31	19,15,38,31	11,17,19,11	(-)7,98,19,20
Supplementary	-			
Amount surrendered during the year				...
Notes and Comments:-				

Revenue Section

- Original provision of ₹ 4,39,83.79 lakh proved meager in view of final excess of ₹ 94,53.47 lakh; which requires regularization.
- 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	<i>Integrated Rural Development Programme</i>			
800	Other Expenditure			
0099	General			
0230	Rural Sanitation			
	O	2,38.54		
	S	-	3,37.51	(+)98.97

GRANT NO. 28 (Contd.)

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess (+)
2515 Other Rural Development Programmes					
101 Panchayati Raj					
0099 General					
1519 Panchayat Elections	O	35.00			
	S	-	35.00	1,80,74.44	(+)1,80,39.44
102 Community Development					
0099 General					
0051 Community Development and Panchayat Kashmir	O	98,13.99			
	S	-	98,13.99	1,23,48.02	(+)25,34.03
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	7,24.14			
	S	-	7,24.14	4,95.10	(-)2,29.04
2515 Other Rural Development Programmes					
001 Direction & Administration					
0099 General					
0029 Assistant Commissioner Development Kashmir	O	1,25.74			
	S	-	1,25.74	8.64	(-)1,17.10
0055 Agriculture Production Officer/ BDOs Kashmir	O	74,77.71			
	S	-	74,77.71	24,84.70	(-)49,93.01
0105 Agriculture Production Officer/ BDOs Jammu	O	64,08.19			
	S	-	64,08.19	53,15.12	(-)10,93.07
2357 Halqa Panchayat	O	16.00			
	S	-	16.00	5.48	(-)10.52

GRANT NO. 28 (Contd.)

Head	Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2515 Other Rural Development Programmes			
102 Community Development			
0099 General			
0107 Bench Mark Survey Jammu			
O	19.97		
S	-	19.97	(-)6.28
0109 Assistant Commissioner Development Jammu			
O	2,99.14		
S	-	2,99.14	(-)66.30
0111 Director Rural Development (Jammu)			
O	10,03.50		
S	-	10,03.50	(-)7,25.34
0376 Community Development & Panchayat Jammu			
O	63,48.26		
S	-	63,48.26	(-)17,36.45
0574 Bench Mark Survey Kashmir			
O	24.36		
S	-	24.36	(-)23.19
1118 Director Rural Development Kashmir			
O	2,64.74		
S	-	2,64.74	(-)1,78.67
800 Other Expenditure			
0099 General			
0097 Rural Engineering Department Jammu			
O	24,60.72		
S	-	24,60.72	(-)8,11.97
0099 District Panchayat Officer Jammu			
O	23,35.24		
S	-	23,35.24	(-)14,86.80
0487 Rural Engineering Department Kashmir			
O	7,62.52		
S	-	7,62.52	(-)5,92.08
0548 District Panchayat Officer (Kashmir) (Kashmir)			
O	33,26.03		
S	-	33,26.03	(-)23,11.87

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)
2215 Water Works and Sanitation	
02 Sewerage and Sanitation	
105 Sanitation Service	
0031 Centrally Sponsored Scheme	
0230 Rural Sanitation	29,90.62
2501 Special Programme for Rural Development	
01 Integrated Rural Development Programme	
800 Other Expenditure	
0031 Centrally Sponsored Scheme	
1956 D R D A	2,29.52
0099 General	
0004 IRDP Kashmir	6,52.25
1354 Setting up of Integrated Rural Energy Cells at State	37.49
1956 D R D A	3,66.56
2515 Other Rural Development Programme	
001 Direction and Administration	
0099 General	
0051 Community Development & Panchayat Kashmir	1,07.80
0487 Rural Engineering Department Kashmir	76.04
102 Community Development	
0031 Centrally Sponsored Scheme	
0230 Rural Sanitation	3.89

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

Head	Total Grant/ Appropriation (₹ in Lakh)
2501 Special Programme for Rural Development	
01 Integrated Rural Development Programme	
001 Direction and Administration	
0099 General	
0004 IRDP Kashmir	13,00.00

Capital Section

6. Original Provision of ₹ 19,15,38.31 lakh proved excessive in view of final saving of ₹ 7,98,19.20 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 (-)	
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	
2015-16	13,08,48.94	8,11,80.14	(-)4,96,68.80	
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				
102	Community Development			
0011	General			
0230	Rural Sanitation			
	O	10,00.00		
	S	-	10,00.00	39.31
				(-)9,60.69
103	Rural Development			
0011	General			
0341	JRY Kashmir			
	O	5,00.00		
	S	-	5,00.00	12.21
				(-)4,87.79
2377	Rajiv Gandhi Panch Sash Abhiyan			
	O	15,00.00		
	S	-	15,00.00	0.60
				(-)14,99.40
0031	Centrally Sponsored Scheme			
0064	JRY Jammu			
	O	40,00.00		
	S	-	40,00.00	2,69.27
				(-)37,30.73
800	Other Expenditure			
0011	General			
2143	National Rural Employment Guarantee Scheme			
	O	80,59.00		
	S	-	80,59.00	50,17.58
				(-)30,41.42
0031	Centrally Sponsored Scheme			
2143	National Rural Employment Guarantee Scheme			
	O	8,14,96.99		
	S	-	8,14,96.99	7,72,74.35
				(-)42,22.64
2376	National Rural Livelihood Mission			
	O	50,67.46		
	S	-	50,67.46	37,11.57
				(-)13,55.89

GRANT NO. 28 (Contd.)

9. Excess in the Grant occurred under the following Head/Scheme; 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			
0704 Community Development Kashmir			
	O	8,35.00	
	S	-	
		8,35.00	13,65.64
			(+)5,30.64

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	
101 Panchayati Raj	
0099 General	
0051 Community Development and Panchayat Kashmir	5,85,73.00
102 Community Development	
0031 Centrally Sponsored Scheme	
0230 Rural Sanitation	90,00.00
103 Rural Development	
0011 General	
0064 JRY Jammu	5,00.00
0031 Centrally Sponsored Scheme	
0341 JRY Kashmir	45,00.00
800 Other Expenditure	
0011 General	
0871 Integrated Water Shed Development	15,00.00
2376 National Rural Livelihood Mission	5,31.86
2377 Rajiv Gandhi Panch Sash Abhiyan	1,50.00
0031 Centrally Sponsored Scheme	
0871 Integrated Water Shed Development	1,35.00

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

Head	Actual Expenditure (₹ in Lakh)
4515 Capital Outlay on Other Rural Development Programmes	
101 Panchayati Raj	
0011 General	
0051 Community Development and Panchayat Kashmir	38,65.42

GRANT NO. 28 (Concl'd)

Head	Actual Expenditure (₹ in Lakh)
4515 Capital Outlay on Other Rural Development Programmes	
103 Rural Development	
0011 General	
0003 IRDP Jammu	5,31.86
0004 IRDP Kashmir	96,88.34
800 Other Expenditure	
0011 General	
2050 Integrated Wasteland Development Programme	7,50.00
0031 Centrally Sponsored Schemes	
1671 Indra Awas Yojna	68,30.98
2275 Assistance for Backward Regions	1.97
2650 Pradan Mantri Krishi Sinshai Yojna	15,35.00

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	52,40,50	52,40,50	45,64,30	(-)6,76,20
Supplementary	-			
Amount surrendered during the year				...
Capital:				
Voted-				
Original	40,62,00	40,85,88	42,50,23	(+)1,64,35
Supplementary	23,88			
Amount surrendered during the year				...
Notes and Comments:				

Revenue Section

1. Original Provision of ₹ 52,40.50 lakh proved excessive in view of final saving of ₹ 6,76.20 lakh. No portion of final saving of ₹ 6,76.20 lakh was anticipated and surrendered

2. Persistent saving in Revenue Voted Section occurred during the last five years also.

Year	Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
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
2015-2016	49,28.72	46,73.89	(-)2,54.83

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	5,75.00		
S	-	4,09.39	(-1,65.61)
101 Collection Charges			
0099 General			
0373 Regional Transport Office Kashmir			
O	5,54.00		
S	-	4,89.73	(-)64.27
0395 Regional Transport Office Jammu			
O	5,41.00		
S	-	3,92.80	(-)1,48.20
2070 Other Administrative Services			
114 Purchase and Maintenance of Transport			
0099 General			
0393 Motor Garages			
O	35,70.50		
S	-	32,33.80	(-)3,36.70

4. Expenditure was incurred without Budget Provision under the following Head / Scheme; 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/Mact Srinagar	38.58

Capital Section

5. Supplementary Grant of ₹ 23.88 lakh proved meager in view of the final excess of ₹ 1,64.35 lakh.

GRANT NO. 29 (Concl'd.)

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

Head	Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess (+)
5055 Capital Outlay on Road Transport			
190 Investment in J&K Road Transport Corporation			
0011 General			
0944 Investment in J&K Road Transport Corporation			
O	3,75.00		
S	23.88		
	3,98.88	5,00.00	(+1,01.12
800 Other Expenditure			
0011 General			
0378 Transport Commissioner's Office			
O	87.00		
S	-		
	87.00	1,98.97	(+1,11.97

7. Expenditure was incurred without Budget Provision during the year; reasons for which were not communicated

Head	Actual Expenditure (₹ in Lakh)
5055 Capital Outlay on Road Transport	
800 Other Expenditure	
0011 General	
0944 Investment in J&K Road Transport Corporation	4.33

8. Saving occurred under the following Head / Scheme; reasons for which were not communicated.

Head	Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
4059 Capital Outlay on Road Transport			
60 <i>Other Buildings</i>			
800 Other Expenditure			
0011 General			
0255 State Motor Garages			
O	6,00.00		
S	-		
	6,00.00	5,46.93	(-)53.07

APPENDICES

APPENDIX-I

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

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 (₹ in thousand)	Date of Sanction	Expenditure not recouped to the fund (₹ in thousand)
1.	02-Home Department	2055-Police	5,55	03-03-2016	5,55
2.	14-Revenue Department	2029-Land Revenue	10,00	20-03-2017	10,00
		Total	15,55		15,55

Against the Credit Balance of ₹ 1,00.00 lakh ending 31.03.2016 sanction orders to the tune of ₹ 10,00,000 were issued and drawals to the tune of ₹ 10,00,000 were allowed during the year 2016-2017 against which no provision for recoupment was provided in the Supplementary Statement of Expenditure for the year 2016-17.

**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	-
11 Industries and Commerce Department	-	2,50,00
12 Agriculture Department	-	41,00,00
14. Revenue Department	21,57,00	-
15 Consumer Affairs and Public Distribution Department	-	2,93,84,33
16 Public Works Department	-	-
22 Irrigation and Flood Control Department	10,50	-
Total	82,52,50	3,38,15,33

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

Actuals Revenue	Capital	Actuals compared with Budget Estimates	
		More(+) Less(-) Revenue	More(+) Less(-) Capital
(₹ in thousand)			
1	53,74	(-)84,99	(-)27,26
21,95,03	-	(-)38,04,97	-
-	-	-	(-)2,50,00
-	28,09,12	-	(-)12,90,88
-	-	(-)21,57,00	-
-	1,07,14,57	-	(-)1,86,69,76
17,05,63	-	(+)17,05,63	-
-	-	(-)10,50	-
39,00,67	1,35,77,43	(-)43,51,83	(-)2,02,37,90

**© COMPTROLLER AND
AUDITOR GENERAL OF INDIA
2017
www.cag.gov.in**

<http://www.agjk.nic.in>