

**GOVERNMENT OF JAMMU AND KASHMIR**

# **APPROPRIATION ACCOUNTS**

**2006-2007**

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## INTRODUCTORY

This compilation containing the Appropriation Accounts of Government of Jammu and Kashmir for the year 2006-2007 presents the accounts of sums expended in the year ended 31<sup>st</sup> March, 2007 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.

Besides, Plan provision has invariably been indicated in lumpsum form below each Major Head of Account. Although, a Plan Budget document has been issued separately, this publication proved inadequate to distribute the lumpsum provision among proper schemes for preparation of Appropriation Accounts. Further, the supplementary grants in most of the cases have been obtained in lumpsum against the respective Major Heads without giving schematic breakup there under.

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

- (a) making comparisons of excess/ savings sub head-wise to the extent of Rs.93,76.58 crore which constitutes 58.91percent of total provision of Rs.1,59,17.97 crore.
- (b) comment as to whether the expenditure incurred on the schemes was legally available and not utilized on any “New Instrument of Service/ New Service” not provided for in the approved

Demand for Grants.

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

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

3. Funds to the tune of Rs.4,45.45 crore ( instead of Rs. 4,59.10 crore shown in the Plan Budget) have been provided against the detailed head “Plan expenditure transfer” under sub heads in various Demand for Grants without allocating to the appropriate primary units. Non furnishing of the breakup by detail heads to the Audit has resulted in overstatement of expenditure viz-a-viz Budgetary Provision to that extent in those primary units under which the expenditure was incurred without having such allocation.

## SUMMARY OF APPROPRIATION ACCOUNTS

Number and Name of Grant or Appropriation	Amount of Grant/ Appropriation	Expenditure	Saving	Excess
(Rupees in thousand)				
1 General Administration Department-				
<b>Revenue-</b>				
Voted	84,08,08	82,17,66	1,90,42	-
<i>Charged</i>	<i>4,81,34</i>	<i>4,53,54</i>	<i>27,80</i>	-
<b>Capital-</b>				
Voted	36,07,13	22,34,56	13,72,57	-
2 Home Department-				
<b>Revenue-</b>				
Voted	13,01,83,94	11,93,54,47	1,08,29,47	-
<i>Charged</i>	<i>43,49</i>	<i>43,49</i>	-	-
<b>Capital-</b>				
Voted	13,60,00	6,76,56	6,83,44	-
3 Planning and Development Department-				
<b>Revenue-</b>				
Voted	66,07,32	49,66,72	16,40,60	-
<b>Capital-</b>				
Voted	3,41,65,20	81,01,34	2,60,63,86	-
4 Information Department-				
<b>Revenue-</b>				
Voted	16,78,65	14,41,57	2,37,08	-
<b>Capital-</b>				
Voted	1,45,60	53,45	92,15	-

## SUMMARY OF APPROPRIATION ACCOUNTS (Contd)

Number and Name of Grant or Appropriation	Amount of Grant/ Appropriation	Expenditure	Saving	Excess
(Rupees in thousand)				
5 Ladakh Affairs Department-				
<b>Revenue-</b>				
Voted	1,60,27,54	1,16,42,66	43,84,88	-
<b>Capital-</b>				
Voted	1,45,44,87	1,11,61	1,44,33,26	-
6 Power Development Department-				
<b>Revenue-</b>				
Voted	19,07,42,72	17,15,63,23	1,91,79,49	-
<i>Charged</i>	9,90	9,90	-	-
<b>Capital-</b>				
Voted	9,95,29,55	4,87,65,61	5,07,63,94	-
7 Education Department-				
<b>Revenue-</b>				
Voted	10,86,64,36	10,27,89,29	58,75,07	-
<b>Capital-</b>				
Voted	1,10,35,92	80,93,79	29,42,13	-
8 Finance Department-				
<b>Revenue-</b>				
Voted	9,87,44,13	11,17,72,62	-	1,30,28,49 (1,30,28,49,340)
<i>Charged</i>	13,52,01,00	17,85,62,65	-	4,33,61,65 (4,33,61,64,457)
<b>Capital-</b>				
Voted	3,70,00,00	5,35,62	3,64,64,38	-
<i>Charged</i>	4,28,56,88	14,25,91,78	-	9,97,34,90 (9,97,34,89,509)

## SUMMARY OF APPROPRIATION ACCOUNTS (Contd)

Number and Name of Grant or Appropriation	Amount of Grant/ Appropriation	Expenditure	Saving	Excess
(Rupees in thousand)				
9 Parliamentary Affairs Department-				
<b>Revenue-</b>				
Voted	16,72,44	15,12,71	1,59,73	-
<i>Charged</i>	<i>53,12</i>	<i>22,53</i>	<i>30,59</i>	-
<b>Capital-</b>				
Voted	50,00	40,00	10,00	-
10 Law Department-				
<b>Revenue-</b>				
Voted	64,27,21	38,69,86	25,57,35	-
<i>Charged</i>	<i>7,95,00</i>	<i>6,45,74</i>	<i>1,49,26</i>	-
11 Industries and Commerce Department-				
<b>Revenue-</b>				
Voted	92,83,33	84,88,92	7,94,41	-
<b>Capital-</b>				
Voted	91,08,93	83,09,65	7,99,28	-
12 Agriculture Department-				
<b>Revenue-</b>				
Voted	2,50,71,48	2,78,17,53	-	27,46,05 (27,46,05,341)
<b>Capital-</b>				
Voted	95,42,30	42,40,68	53,01,62	
13 Animal Husbandry Department-				
<b>Revenue-</b>				
Voted	1,45,34,97	1,45,13,34	21,63	-
<b>Capital-</b>				
Voted	13,47,17	6,44,01	7,03,16	-



## SUMMARY OF APPROPRIATION ACCOUNTS (Contd)

Number and Name of Grant or Appropriation	Amount of Grant/ Appropriation	Expenditure	Saving	Excess
(Rupees in thousand)				
14 Revenue Department-				
<b>Revenue-</b>				
Voted	4,59,31,59	5,51,25,53	-	91,93,94 (91,93,93,702)
<i>Charged</i>	<i>55</i>	<i>54</i>	<i>1</i>	-
<b>Capital-</b>				
Voted	1,01,93,00	3,26,02	98,66,98	-
15 Consumer Affairs and Public Distribution Department-				
<b>Revenue-</b>				
Voted	2,63,87	3,24,19	-	60,32 (60,31,544)
<b>Capital-</b>				
Voted	7,43,73,46	6,00,51,77	1,43,21,69	-
16 Public Works Department-				
<b>Revenue-</b>				
Voted	3,23,39,32	3,38,32,59	-	14,93,27 (14,93,27,135)
<b>Capital-</b>				
Voted	5,01,83,59	4,91,05,07	10,78,52	-
17 Health and Medical Education Department-				
<b>Revenue-</b>				
Voted	5,78,43,71	5,55,01,17	23,42,54	-
<i>Charged</i>	<i>27,95</i>	<i>27,95</i>	-	-
<b>Capital-</b>				
Voted	1,71,57,77	1,84,02,59	-	12,44,82 (12,44,82,140)

## SUMMARY OF APPROPRIATION ACCOUNTS (Contd)

Number and Name of Grant or Appropriation	Amount of Grant/ Appropriation	Expenditure	Saving	Excess
(Rupees in thousand)				
18 Social Welfare Department-				
<b>Revenue-</b>				
Voted	1,33,48,64	2,51,27,15	-	1,17,78,51 (1,17,78,50,476)
<b>Capital-</b>				
Voted	1,22,05,25	14,46,20	1,07,59,05	-
19 Housing and Urban Development Department-				
<b>Revenue-</b>				
Voted	1,63,83,86	1,40,17,04	23,66,82	-
<b>Capital-</b>				
Voted	1,67,83,50	61,22,16	1,06,61,34	-
20 Tourism Department-				
<b>Revenue-</b>				
Voted	49,76,78	47,13,81	2,62,97	-
<b>Capital-</b>				
Voted	73,38,35	78,91,42	-	5,53,07 (5,53,07,432)
21 Forest Department-				
<b>Revenue-</b>				
Voted	1,91,89,60	2,00,82,62	-	8,93,02 (8,93,01,921)
<b>Capital-</b>				
Voted	78,45,00	35,34,97	43,10,03	-
22 Irrigation and Flood Control Department-				
<b>Revenue-</b>				
Voted	1,99,05,51	1,88,62,09	10,43,42	-
<b>Capital-</b>				
Voted	2,42,57,54	1,14,12,74	1,28,44,80	-

## SUMMARY OF APPROPRIATION ACCOUNTS (Contd)

Number and Name of Grant or Appropriation	Amount of Grant/ Appropriation	Expenditure	Saving	Excess
(Rupees in thousand)				
23 Public Health Engineering Department-				
<b>Revenue-</b>				
Voted	3,09,46,67	3,19,18,12	-	9,71,45 (9,71,44,748)
<b>Capital-</b>				
Voted	2,05,65,00	4,09,96,26	-	2,04,31,26 (2,04,31,25,571)
24 Hospitality Protocol and Toshakhana Department-				
<b>Revenue-</b>				
Voted	79,83,49	71,55,69	8,27,80	-
25 Labour Stationery and Printing Department-				
<b>Revenue-</b>				
Voted	25,19,84	36,69,46	-	11,49,62 (11,49,62,235)
<i>Charged</i>	<i>7,10</i>	<i>7,10</i>	-	-
<b>Capital-</b>				
Voted	16,63,50	1,15,29	15,48,21	-
26 Fisheries Department-				
<b>Revenue-</b>				
Voted	19,37,41	18,97,97	39,44	
<b>Capital-</b>				
Voted	9,80,00	11,09,17	-	1,29,17 (1,29,16,662)

## SUMMARY OF APPROPRIATION ACCOUNTS (Contd)

Number and Name of Grant or Appropriation	Amount of Grant/ Appropriation	Expenditure	Saving	Excess
(Rupees in thousand)				
27 Higher Education Department-				
<b>Revenue-</b>				
Voted	1,60,95,10	1,63,38,76	-	2,43,66 (2,43,66,367)
<b>Capital-</b>				
Voted	83,03,53	61,87,76	21,15,77	-
28 Rural Development Department-				
<b>Revenue-</b>				
Voted	80,71,70	1,60,61,69	-	79,89,99 (79,89,99,232)
<i>Charged</i>	<i>1,15</i>	-	<i>1,15</i>	-
<b>Capital-</b>				
Voted	3,93,48,60	1,07,73,16	2,85,75,44	-
29 Transport Department-				
<b>Revenue-</b>				
Voted	15,47,86	13,10,59	2,37,27	-
<i>Charged</i>	<i>3,33</i>	<i>3,33</i>	-	-
<b>Capital-</b>				
Voted	23,50,06	23,06,17	43,89	-
<b>Revenue-</b>				
Voted	89,73,31,12	89,38,89,05	5,29,90,39	4,95,48,32
<i>Charged</i>	<i>13,66,23,93</i>	<i>17,97,76,77</i>	<i>2,08,81</i>	<i>4,33,61,65</i>
<b>Capital-</b>				
Voted	51,49,84,82	30,15,87,63	23,57,55,51	2,23,58,32
<i>Charged</i>	<i>4,28,56,88</i>	<i>14,25,91,78</i>	-	<i>9,97,34,90</i>

## SUMMARY OF APPROPRIATION ACCOUNTS (Contd.)

The excesses over the following voted grants require regularisation;

**Revenue Portion**

- 8- Finance Department
- 12- Agriculture Department
- 14- Revenue Department
- 15- Consumer Affairs and Public Distribution Department
- 16- Public Works Department
- 18- Social Welfare Department
- 21- Forest Department
- 23- Public Health Engineering Department
- 25- Labour, Stationery and Printing Department
- 27- Higher Education Department
- 28- Rural Development Department

**Capital Portion**

- 17- Health and Medical Education Department
- 20- Tourism Department
- 23- Public Health Engineering Department
- 26- Fisheries Department

The excesses over the following charged appropriations require regularisation;

**Revenue Portion**

- 8- Finance Department

**Capital Portion**

- 8- Finance Department

The expenditure shown in Summary of Appropriation Accounts does not include an amount of Rs.18,47,610 met by an advance from the Contingency Fund which was not recouped to the fund before the close of year. Details are given in Appendix-I

## SUMMARY OF APPROPRIATION ACCOUNTS (Conclld.)

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 2006-2007 and the Finance Accounts for that year is given below:-

	Charged		Voted	
	Revenue	Capital	Revenue	Capital
	(Rupees in thousand)			
Total Expenditure Appropriation Accounts	17,97,76,77	14,25,91,78	89,38,89,05	30,15,87,63
Deduct Recoveries shown in Appendix-II	-	-	1,22,60,98	5,15,68,81
Net Total Expenditure as shown in Statement No. 10 of the Finance Accounts	17,97,76,77	14,25,91,78	88,16,28,07	25,00,18,82

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



**Certificate of the Comptroller and Auditor General of India**

The Appropriation Accounts have been prepared and examined under my direction in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971. On the basis of the information and explanations that my officers required and have obtained, I certify that these accounts are correct, subject to the observations in my Report on the Accounts of the Government of Jammu and Kashmir being presented separately for the year ended 31st March, 2007.

New Delhi,

The

**(Vijayendra N. Kaul)**

**Comptroller and Auditor General of India**



## 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
2501	Special Programmes for Rural Development
3435	Ecology and Environment
3451	Secretariat Economic Services
3452	Tourism
4070	Capital Outlay on Other Administrative Services
4075	Capital Outlay on Miscellaneous General Services
4515	Capital Outlay on Other Rural Development Programme
5425	Capital Outlay on Other Scientific and Environmental Research
5452	Capital Outlay on Tourism

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

### Revenue :

Voted-				
Original	82,14,43			
		84,08,08	82,17,66	(-)1,90,42
Supplementary	1,93,65			
Amount surrendered during the year				...
<i>Charged</i>				
<i>Original</i>	4,56,77			
		4,81,34	4,53,54	(-)27,80
<i>Supplementary</i>	24,57			
<i>Amount surrendered during the year</i>				...

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

		Total Grant/ Appropriation (Rupees in thousand)	Actual Expenditure	Excess (+) Saving (-)
<b>Capital :</b>				
Voted-				
Original	28,99,00	36,07,13	22,34,56	(-)13,72,57
Supplementary	7,08,13			
Amount surrendered during the year				...
Notes and Comments:				

**Revenue Section**

1. In Revenue Voted Section ,Supplementary Grant of Rs.1,93.65 lakh proved excessive in view of the final saving of Rs.1,90.42 lakh, which was neither anticipated nor surrendered.
2. Persistent saving in the Grant on (Revenue Voted side) occurred during the last five years also.

Year	Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving (-)
2001-2002	1,29,34.42	1,15,49.02	(-)13,85.40
2002-2003	1,33,19.23	96,77.42	(-)36,41.81
2003-2004	1,27,83.99	1,04,35.84	(-)23,48.15
2004-2005	1,19,52.94	1,04,80.16	(-)14,72.78
2005-2006	1,33,02.10	1,15,50.38	(-)17,51.32

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

Head			Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving (-)
2013	101	0099 General			
		0418 Finance Department			
		O 22.04			
		S -	22.04	9.23	(-)12.81
		0431 Chief Ministers Secretariat			
		O 46.90			
		S -	46.90	36.06	(-)10.84

**GRANT NO. 01** (Contd.)

Head				Total Grant/ Appropriation	Actual Expenditure	Saving (-)
				(Lakh of rupees)		
2013	101	0099	General			
		0437	Transport Department			
			O 14.04			
			S -	14.04	7.01	(-)7.03
		0469	Animal and Sheep Husbandry Department			
			O 10.54			
			S -	10.54	5.54	(-)5.00
		0479	Revenue Department			
			O 12.64			
			S -	12.64	6.45	(-)6.19
		1237	Housing and Urban Development Department			
			O 14.04			
			S -	14.04	6.06	(-)7.98
2052	090	0099	General			
		0418	Finance Department			
			O 3,20.87			
			S -	3,20.87	2,96.79	(-)24.08
		0443	Home Department			
			O 1,61.79			
			S -	1,63.87	1,33.43	(-)30.44
			R 2.08			
		0479	Revenue Department			
			O 1,21.33			
			S -	1,21.33	26.08	(-)95.25
		0507	Law Department			
			O 3,06.35			
			S -			
			R 20.00	3,26.35	3,03.30	(-)23.05
		0518	General Administration Department			
			O 7,32.21			
			S -	678.08	5,25.77	(-)152.31
			R (-)54.13			

**GRANT NO. 01** (Contd.)

Head				Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving (-)
2052	092	0099	General			
		0448	Training Branch-General Department			
			O 66.74			
			S -	66.74	51.34	(-)15.40
2052	092	0451	Translation Cell of Law Department			
			O 57.51			
			S -	57.51	13.33	(-)44.18
2052	092	0099	General			
2052	092	0463	Competent Authority Entrance Examinations			
			O 69.50			
			S -	71.80	48.27	(-)23.53
			R 2.30			
		0516	Non-Gazetted Recruitment Board			
			O 2,47.55			
			S -	2,52.55	2,21.96	(-)30.59
			R 5.00			
2052	092	0099	General			
		0519	Department of Administrative Reforms and Inspections			
			O 76.71			
			S -	84.38	54.04	(-)30.34
			R 7.67			
2055	117	0099	General			
		0450	General Administration Department			
			O 9,00.00			
			S 1,93.65	10,93.65	51.81	(-)10,41.84
		0460	Civil Aviation Department			
			O 3,00.00			
			S -	3,00.00	73.66	(-)2,26.34

**GRANT NO. 01** (Contd.)

Head				Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving (-)
2070	800	0011	State Plan Normal			
		0262	Institute of Management and Public Administration			
			O 67.71			
			S -	67.71	22.03	(-)45.68
2070	800	0099	General			
		0244	Direction and Administration			
			O 68.00			
			S -	68.00	43.63	(-)24.37
2251	090	0099	General			
		0332	State Board of Technical Education			
			O 45.32			
			S -	46.82	39.49	(-)7.33
			R 1.50			
		0412	Education Department			
			O 1,68.07			
			S -	1,68.07	1,46.97	(-)21.10
		0421	Health and Medical Education			
			O 1,51.50			
			S -	1,51.50	1,30.80	(-)20.70
		0426	Social Welfare Department			
			O 1,10.54			
			S -	1,10.54	91.08	(-)19.46
		1237	Housing and Urban Development Department			
			O 1,53.90			
			S -	1,53.90	1,34.34	(-)19.56
3451	090	0099	General			
		0411	Information Department			
			O 43.88			
			S -	43.88	28.92	(-)14.96
		0425	Agriculture Department			
			O 1,53.93			
			S -	1,62.93	1,55.55	(-)7.38
			R 9.00			

**GRANT NO. 01** (Contd.)

Head				Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving (-)
3451	090	0099	General			
		0469	Animal and Sheep Husbandry Department			
			O	78.09		
			S	-	78.09	(-)8.04
		0490	Industries and Commerce Department			
			O	1,64.00		
			S	-	1,64.00	(-)50.76
		0508	Consumer Affairs and Public Distribution Department			
			O	1,05.34		
			S	-	1,05.34	(-)6.13
3451	090	0099	General			
		1241	Tourism Department			
			O	89.32		
			S	-	89.32	(-)14.87
4.	Saving in the Grant was partly counterbalanced by excess under the following heads..					
Head				Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Excess (+)
2013	101	0099	General			
		0440	Public Works Department			
			O	20.84		
			S	-	20.84	(+)6.89
		0445	Power Development Department			
			O	12.04		
			S	-	12.04	(+)2.34
2013	101	0099	General			
		0496	Agriculture Production Department			
			O	12.54		
			S	-	12.54	(+)1.51
		1341	Rural Development Department			
			O	9.30		
			S	-	9.30	(+)6.60

**GRANT NO. 01** (Contd.)

Head				Total Grant/ Appropriation	Actual Expenditure	Excess (+)
				(Lakh of rupees)		
2015	102	0099	General			
		0414	Election Department			
		O	7.71	7.71	72.68	(+)64.97
		S	-			
2052	090	0099	General			
		0431	Chief Minister's Secretariat			
		O	1,40.69			
		S	-	1,40.69	1,58.87	(+)18.18
2052	092	0099	General			
		0420	State Subject Commission (Revenue Department)			
		O	20.61			
		S	-	20.61	1,05.95	(+)85.34
2070	104	0099	General			
		0517	Commissioner of Vigilance			
		O	6,44.75			
		S	-	6,44.75	6,62.40	(+)17.65
2070	105	0099	General			
		0456	Jammu and Kashmir Special Tribunal			
		O	1,12.25			
		S	-	1,12.25	1,15.74	(+)3.49
2070	800	0099	General			
		0262	Institute of Management and Public Administration			
		O	2,30.00			
		S	-	2,30.00	3,23.78	(+)93.78
2501 01	800	0099	General			
		1354	Setting up of Integrated Rural Energy Planning Cells at State			
		O	74.00			
		S	-	74.00	2,46.89	(+)1,72.89
3435 04	800	0099	General			
		0269	Scientific Services and Research			
		O	90.00			
		S	-	90.00	2,81.38	(+)1,91.38

**GRANT NO. 01** (Contd.)

Head				Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Excess (+)
3435	04	800	0099 General			
			0438 Prevention and Control of Pollution			
			O 63.70			
			S -	63.70	3,69.09	(+)3,05.39
3451	090	0099 General				
		0429 Forest Department				
		O 1,13.48				
		S -	1,13.48	1,23.80	(+)10.32	
		0437 Transport Department				
		O 59.40				
		S -	59.40	76.08	(+)16.68	
		0440 Public Works Department				
		O 2,09.68				
		S -	2,09.68	2,23.45	(+)13.77	
		0445 Power Development Department				
		O 1,15.79				
		S -	1,15.79	1,17.85	(+)2.06	
		0467 Labour Department				
		O 48.39				
		S -	48.39	54.92	(+)6.53	
		0472 Co-operative Department				
		O 20.56				
		S -	20.56	30.62	(+)10.06	

5. Expenditure under the following schemes was incurred without budget provision; reasons for which were not communicated.

Head				Actual Expenditure (Lakh of rupees)
2013	101	0099 General		
		0412 Education Department		12.87
		0429 Forest Department		4.85
		0457 Tourism Department		2.63
		0477 Health and Medical Education		7.42



**GRANT NO. 01 (Contd.)**

Head				Actual Expenditure (Lakh of rupees)
2013	101	0099	General	
		0490	Industries and Commerce Department	3.43
		1825	Planning Department	2.04
		1936	Technical Education Department	4.68
2070	003	0099	General	
		0802	Grant-in-aid, Contribution and Subsidies (Plan)	20.68
2070	104	0099	General	
		2108	State Accountability Commission	28.71
2070	105	0099	General	
		0502	State Commission for Backward Classes	10.61
3435	04	800	0031 Centrally Sponsored Schemes	
		0102	State Plan Ecology and Environment	6.03
3435	60	800	Other Expenditure	38.20
3451	090	0099	General	
		0444	Secretariat	39.61
		0011	State Plan Normal	
		0418	Finance Department	1.00
3451	090	0099	General	
		0418	Finance Department	28.45
6.	Non furnishing of details of the provision of Rs.2,58.00 lakh placed under "Plan Expenditure Transfer" subordinate to Major Heads 2501- Special Programmes for Rural development (Rs.74.00 lakh) and 3435- Ecology and Environment (Rs.1,84.00 lakh) has resulted in overstated expenditure vis-à-vis Budgetary Grants under primary units to which the provision relates but not allocated.			
7.	Entire provision in respect of below noted schemes remained un-utilized; reasons for which were not communicated.			

Head				Total Grant/ Appropriation (Lakh of rupees)
2052	090	0011	State Plan Normal	
		0712	Information and Technology	2,26.72
2052	092	0099	General	
		1342	Facilities to Ex-Chief Ministers	16.63
2251	090	0099	General	
		0430	Secretariat Dispensary	9.17

**GRANT NO. 01** (Contd.)

Head					Total Grant/ Appropriation (Lakh of rupees)
3435 04 800 0099	General				
	1700	New Renewable Sources of Energy			94.00
8.	Although the funds were to be placed in Revenue Section but the State Government placed the provision of Rs.43,40.00 lakh for ‘Constituency Development Scheme’ in Capital Section under Major Head 5475- Capital Outlay on General Economic Services in Demand No. 3 Planning and Development Department and the Executive Officers in violation of Budget Manual incurred expenditure to the tune of Rs. 10,06.63 lakh and Rs.10,00.36 lakh under Major Head 3451 Secretariat Economic Services Demand No.01 and Demand No.3 respectively, though no provision for such scheme was provided under Major Head 3451 Secretariat Economic Services either in Demand No. 3 or in Demand No.1.				
9.	In the revenue <i>Charged</i> section, the Supplementary appropriation of Rs.24.57 lakh proved unnecessary as the expenditure did not come even up to the level of original appropriation of Rs.4,56.77 lakh. No portion of the final saving of Rs.27.80 lakh was anticipated and surrendered.				
10.	Persistent savings in the Grant (Revenue <i>Charged</i> side) occurred during the last six years.				
	Year	Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving (-)	
	2000-2001	3,42.32	3,03.41	(-)38.91	
	2001-2002	3,46.45	3,03.85	(-)42.60	
	2002-2003	3,57.55	3,03.18	(-)54.37	
	2003-2004	3,71.26	3,28.85	(-)42.41	
	2004-2005	3,87.73	3,61.67	(-)26.06	
	2005-2006	4,60.64	4,37.27	(-)23.37	
11.	In the <i>Charged</i> appropriation significant saving occurred under the following heads; reasons thereof have not been communicated.				
Head					Saving (-)
		Total Grant/ Appropriation (Lakh of rupees)	Actual Expenditure		
2012 03 090 0099	General				
	0461	Secretariat			
	O	2,33.23			
	S	6.67	2,39.90	2,13.82	(-)26.08

**GRANT NO. 01 (Contd.)****Capital Section**

12. Supplementary Grant of Rs.7,08.13 lakh proved injudicious as the expenditure did not come even up to the level of original grant of Rs.28,99.00 lakh resulting in overall saving of Rs.13,72.57 lakh which was neither anticipated nor surrendered.

13. Persistent saving in the Grant occurred during the last six years also.

Year	Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving (-)
2000-2001	6,26.16	15.96	(-)6,10.20
2001-2002	21,63.19	18.90	(-)21,44.29
2002-2003	9,50.50	17.30	(-)9,33.20
2003-2004	12,48.00	2,63.09	(-)9,84.91
2004-2005	15,08.00	8,17.33	(-)6,90.67
2005-2006	25,09.00	7,89.72	(-)17,19.28

14. Augmentation of provision of Rs.40.30 lakh and Rs.4,49.83 lakh to the Major Head 4515- Capital Outlay on Other Rural Development Programmes and 5425- Capital Outlay on Other Scientific and Environmental Research, respectively through supplementary grants proved futile as even the original provision remained un-utilized through out the year; reasons for which have not been intimated.

15. Supplementary Grant of Rs.2,18.00 lakh to the Major Head 5452- Capital Outlay on Tourism proved excessive to the extent of Rs.32.75 lakh; which was neither anticipated nor surrendered during the year.

16. Significant saving occurred under the following heads; reasons thereof were not communicated.

Head				Total Grant/ Appropriation	Actual Expenditure	Saving (-)
				(Lakh of rupees)		
4075	800	0011	State Plan Normal			
		0712	Information and Technology			
		O	9,07.00			
		S	-	9,07.00	5,14.45	(-)3,92.55
4075	800	0031	Centrally Sponsored Scheme			
		0712	Information and Technology (Plan)			
		O	4,00.00			
		S	-	4,00.00	5.90	(-)3,94.10

**GRANT NO. 01** (Concl'd.)

17. Saving was partly counterbalanced by excess under the following heads; reasons for which were not intimated.

Head				Total Grant/ Appropriation	Actual Expenditure	Excess (+)
				(Lakh of rupees)		
4070	800	0011	State Plan Normal			
		0262	Institute of Management and Public Administration			
		O	75.00			
		S	-	75.00	1,27.58	(+)52.58

**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 Service
4235	Capital Outlay on Social Security and Welfare

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

**Revenue :**

Voted-				
Original	11,86,98,22			
Supplementary	1,14,85,72	13,01,83,94	11,93,54,47	(-) 1,08,29,47
Amount surrendered during the year				-
<i>Charged-</i>				
<i>Original</i>	-			-
<i>Supplementary</i>	43,49	43,49	43,49	-
<i>Amount surrendered during the year</i>				...

**Capital :**

Voted-				
Original	13,60,00	13,60,00	6,76,56	(-) 6,83,44
Supplementary				
Amount surrendered during the year				...

Notes and Comments:

**Revenue Section**

- Supplementary Grant of Rs. 1,14,85.72 lakh proved excessive in view of the final saving of Rs. 1,08,29.47lakh. No portion of the final saving was anticipated and surrendered.

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

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

Year	Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving (-)
2001-2002	9,95,63.35	9,36,60.55	(-)59,02.80
2002-2003	10,43,99.71	10,08,81.56	(-) 35,18.15
2003-2004	11,02,34.15	9,88,27.70	(-)1,14,06.45
2004-2005	10,87,14.21	9,71,34.12	(-)1,15,80.09
2005-2006	11,74,35.10	10,59,30.84	(-) 1,15,04.26

- 3 The State Government had placed the lumpsum budgetary provision at the disposal of various Controlling officers under Major Head 2055-Police, 2070- Other Administrative Services and Major Head 2235 Social Security Welfare but the subordinate officers incurred the expenditure on different schemes having no provision in the Detailed Demand for Grants as approved by the Legislature thereby violating basic Government Accounting principles as enshrined in the Jammu & Kashmir State Budget Manual. This deviation from prescribed procedure in formulating the Detailed Demand for Grants and incurring of expenditure by the subordinate officers on the schemes not contemplated in the approved Demand for Grants deprived Audit from ascertaining if the expenditure has been incurred on any "New Service/New Instrument of Service" and also in making comparison of excess/ savings sub headwise to that extent.

4. Significant saving occurred mainly under the following heads; reasons for which were not intimated.

Head	Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving (-)
2056      800    0099    General			
1554    Prospective Plan Prison Reforms			
O            6,18.00			
S                   -	6,18.00	5,52,20	(-) 65.80

5. Saving was partly counterbalanced by the excess under the following heads.

Head	Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Excess(+)
2070      108    0099    General			
0749    Fire Protection and Control			
O            48,19.02			
S                   -	48,19.02	48,54.71	(+)35.69
2056      001    0099    General			
0312    Direction Office			
O            15,64.99			
S                   -	15,64.99	15,90.82	(+)35.83

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

6. Original Provision of Rs.13,60.00 lakh in the Capital Voted Section proved excessive in view of the final saving of Rs.6,83.44 lakh. No portion of final saving of Rs.6,83.44 lakh was anticipated and surrendered.
7. In the Capital Section lumpsum provision of Rs.300.00 lakh(Non Plan) under Major Head 4059-Capital Outlay on Public Works and Rs.10,00.00 lakh (Non Plan) Rs.45.00 lakh (Plan) under Major Head 4070-Capital Outlay on Other Administrative Services was made. In absence of depiction of sub-head wise breakup, Audit could not make comparisons of Excess/Savings to that extent.
8. Against the original provision of Rs. 15.00 lakh, an amount of Rs. 8.95 lakh only was utilized under M.H 4235 Capital outlay on Social Security and Welfare resulting in a saving of Rs. 6.04 lakh. Reasons for unutilisation of funds to the tune of Rs. 6.04 lakh were not intimated.

**GRANT NO. 3 – PLANNING AND DEVELOPMENT DEPARTMENT****MAJOR HEADS**

3451	Secretariat Economic Services
3454	Census, Survey and Statistic
3475	Other General Economic Services
5475	Capital Outlay on Other General Economic Services
7475	Loans for Other General Economic Services
6851	Loans for Villages and Small Industries

		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
(Rupees in thousand)				
<b>Revenue :</b>				
Voted-				
Original	66,07,32	66,07,32	49,66,72	(-)16,40,60
Supplementary	-			
Amount surrendered during the year				...
<b>Capital :</b>				
Voted-				
Original	3,41,65,20	3,41,65,20	81,01,34	(-)2,60,63,86
Supplementary	-			
Amount surrendered during the year				...
Notes and Comments:				

**Revenue Section**

1. In the voted section, Original Provision of Rs.66,07.32 lakh proved excessive in view of the final saving of Rs.16,40.60 lakh. No portion of the final savings of Rs. 16,40.60 lakh was anticipated and surrendered.
2. Lumpsum plan provision of Rs.57,35.39 lakh under Major Head 3451 Secretariat Economic Services and Rs.1,16.55 lakh under Major Head 3475 – Other General Economic Services without giving detailed schematic breakup has deprived Audit in making comparison of excess / savings subhead wise.
3. Lumpsum provision of Rs.7,55.35 lakh was placed with the Controlling Officer under Major Head 3454- Census Survey and Statistics but the Drawing and Disbursing Officers incurred the expenditure on different schemes not contemplated in the approved Demand for Grants thereby preventing the Audit to make comparison of excess / savings sub headwise.



**GRANT NO. 3 (Conclld.)****Capital Section**

4. Original provision of Rs.3,41,65.20 lakh proved excessive in view of the final saving of Rs.2,60,63.86 lakh. No portion of the final saving of Rs.2,60,63.86 lakh was anticipated and surrendered. Saving to the tune of Rs.1,66,97.17 lakh occurred during the last year also.
5. Against the provision of Rs.1,00,00.00 lakh under Border Area Development Upgradation Grant expenditure to the tune of Rs.88,38.77 lakh was incurred under the different schemes which form part of the Border Area Development Upgradation Grant resulting in saving of Rs.11,61.23 lakh; reasons for which were not communicated.
6. Provision under the following schemes remained unutilized throughout the year; reasons for which were not communicated.

Head			Total Grant/ Appropriation (Lakh of rupees)
5475	800	0011	
		0557 Planning Machinery	1,97,18.20
		0564 Survey and Statistics	1,07.00
7.	Rs.1.25 lakh and Rs.5,25.17 lakh was incurred under Major Heads 6851- Loans for Village and Small Industries and Major Head 7475- Loans for Other General Economic Services respectively without budgetary provision; reasons thereof were not communicated.		
8.	Although the funds were to be placed in Revenue Section but the State Government placed the provision of Rs.43,40.00 lakh for 'Constituency Development Scheme' in Capital Section under Major Head 5475- Capital Outlay on General Economic Services in Demand No. 3 Planning and Development Department and the Executive Officers in violation of Budget Manual incurred expenditure to the tune of Rs. 10,06.63 lakh and Rs.10,00.36 lakh under Major Head 3451 Secretariat Economic Services Demand No.01 and Demand No.3 respectively, though no provision for such scheme was provided under Major Head 3451 Secretariat Economic Services either in Demand No. 3 or in Demand No.1.		

**GRANT NO. 4 – INFORMATION DEPARTMENT****MAJOR HEADS**

2220 Information and Publicity

4220 Capital Outlay on Information and Publicity

		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
				(Rupees in thousand)
<b>Revenue:</b>				
Voted-				
Original	16,39,99	16,78,65	14,41,57	(-)2,37,08
Supplementary	38,66			
Amount surrendered during the year				
<b>Capital:</b>				
Voted-				
Original	1,45,60	1,45,60	53,45	(-)92,15
Supplementary	-			
Notes and Comments:				

**Revenue Section**

1. In the Voted section, supplementary grant of Rs.38.66 lakh proved injudicious as the expenditure did not come even up to the level of original provision of Rs.16,39.99 lakh resulting saving of Rs.2,37.08 lakh. No portion of the final saving was anticipated and surrendered.

2. Persistent saving in the Grants occurred during the last six year as detailed below.

Year	Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving (-)
2000-2001	9,40.98	8,99.03	(-) 41.95
2001-2002	9,46.20	9,17.20	(-) 29.00
2002-2003	9,85.87	9,52.30	(-) 33.57
2003-2004	10,48.02	9,52.63	(-) 95.39
2004-2005	12,39.03	10,66.39	(-) 1,72.64
2005-2006	14,14,43	12,09.93	(-)2,04.50

**GRANT NO. 4 (Contd.)**

3. Lumpsum (plan) provision of Rs.1,65.88 lakh (original) was placed under “Direction Office” subordinate to Major Head 2220- Information and Publicity where as the Drawing and Disbursing Officers incurred the Expenditure on different Schemes not contemplated either in the approved Demand for Grants or in Plan Budget and has therefore deprived Audit in making comparison of excess and saving Sub-Head wise; reasons for placing the provision in lumpsum have not been communicated.

4. Significant saving occurred mainly under the following heads; reasons for which were not communicated.

Head					Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving (-)
2220	60	001	0099	General			
			0835	Direction Office			
				O	1,91.16		
				S	28.66	2,19.82	1,73.56
							(-)46.26
2220	60	101	0099	General			
			0118	Advertising and Visual Publicity			
				O	3,91.27		
				S	10.00	4,01.27	3,86.29
							(-)14.98
2220	60	102	0099	General			
			0816	District Information Centres			
				O	2,57.66		
				S		2,57.66	1,99.32
							(-)58.34
2220	60	102	0099	General			
			0817	Bureau of Information New Delhi			
				O	31.38		
				S		31.38	22.41
							(-)8.97
2220	60	102	0099	General			
			0819	Tehsil Information Centres			
				O	1,47.47		
				S		1,47.47	91.30
							(-)56.17
2220	60	102	0099	General			
			0821	Bureau of Information Jalandhar			
				O	23.19		
				S		23.19	16.74
							(-)6.45
2220	60	106	0099	General			
			0825	Written and Plan Publicity			
				O	1,08.64		
				S		1,08.64	97.50
							(-)11.14

**GRANT NO. 4 (Conclld.)**

Head					Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving (-)
2220	60	106	0099	General			
			0826	Exhibition and Culture Units			
				O	79.02		
				S	79.02	61.18	(-)17.84
2220	60	800	0099	General			
			0833	Film Production Unit			
				O	33.13		
				S	33.13	24.28	(-)8.85

5. Savings was partly counterbalanced by the excess under following heads; reasons for which have not been intimated

Head					Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Excess (+)
2220	60	001	0099	General			
			0828	Joint Director Jammu			
				O	41.46		
				S	41.46	47.64	(+)6.18
2220	60	800	0099	General			
			0830	Photo and Film Unit			
				O	33.80		
				S	33.80	35.58	(+)1.78

**Capital Section**

6. In the Voted Capital Section original provision of Rs.1,45.60 lakh under Major Head 4220-Captial Outlay on Information and Publicity proved excessive in view of the final saving of Rs.92.15 lakh. No portion of final saving was anticipated and surrendered
7. In the Capital Section persistent saving occurred during the last 5 years as per details given below.

Year	Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving (-)
2000-01	65.00	-	(-)65.00
2001-02	40.00	-	(-) 40.00
2002-03	66.00	-	(-) 66.00
2003-04	98.14	67.32	(-) 30.82
2004-05	1,80.00	1,44.42	(-) 35.58
2005-06	1,45.60	1,10.83	(-) 34.77

## 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 (-)
		(Rupees in thousand)		
<b>Revenue :</b>				
Voted-				
Original	1,60,27,54	1,60,27,54	1,16,42,66	(-) 43,84,88
Supplementary	-			
Amount surrendered during the year				...
<b>Capital :</b>				
Voted-				
Original	1,16,25,00	1,45,44,87	1,11,61	(-) 1,44,33,26
Supplementary	29,19,87			
Amount surrendered during the year				...
Notes and Comments:				

### Revenue Section

1. In the Voted Section, Original provision of Rs.1,60,27.54 lakh proved excessive in view of the final saving of Rs.43,84.88 lakh. No portion of it was anticipated and surrendered.
2. Provision under primary units had been placed in the Grant under Major Head 2575-Other Special Areas Programmes 053-District Administration (Non Engineering) and other Departments, which fall within the ambit of Council and transferable to Major Head 8448-Deposits of Local Fund, Ladakh Autonomous Hill Development Council/ Kargil Autonomous Hill Development Council when actually it should have been shown as lumpsum provision transferable to Ladakh Autonomous Hill Development Council/ Kargil Autonomous Hill Development Council under minor head 113 subordinate to Major head 2575- Other Special Areas Programme. Reasons for not adopting the correct procedure were not intimated.
3. Against the provision of Rs. 50,49.21 lakh earmarked for transfer to Leh Council Fund, an amount of Rs. 48,77.83 lakh was transferred. Reasons for transfer of less amount have not been intimated.
4. Against the provision of 57,67.18 lakh earmarked for transfer to Kargil Council Fund, an amount of Rs. 58,34.79 lakh was transferred to the Fund; reasons for excess amount of transfer to the fund were not communicated..

**GRANT NO. 5 (Contd.)**

5. No portion of the Plan provision of Rs. 20,98.98 lakh and Rs. 19,85.35 lakh placed under “Non Engineering Leh / Non Engineering Kargil” respectively was transferred to the Council Fund as both the schemes fall under the ambit of the Council; reasons for non transferring to the fund account has not been intimated.
6. Against the estimated recoveries of Rs. 8,20.00 lakh NIL recoveries were made, reasons for the same have not been intimated.
7. Saving under the schemes which do not fall within the ambit of the Council has mainly occurred under the following heads; reasons thereof were not communicated:-

Head				Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving (-)
2575	02	255	0099	General		
			0877	Police Leh		
			O	4,64.92		
			S	-	4,64.92	(-) 57.96
2575	02	334	0099	General		
			0880	Diesel Power Generation		
			O	4,19.25		
			S	-	4,19.25	(-) 34.88

8. Augmentation of provision by Rs.19.00 lakh through reappropriation proved injudicious in respect of below mentioned scheme as the expenditure did not come even upto the level of original provision of Rs. 2,42.65 lakh.

Head				Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving (-)
2575	02	334	0099	General		
			1193	Kargil Diesel Scheme		
			O	2,42.65		
			S	-		
			R	19.00	2,61.65	(-)1,29.12

**Capital Section**

9. In the Capital Section, augmentation of provision through Supplementary grant by Rs. 29,19.87 lakh proved injudicious as the expenditure did not come even up to the level of original provision of Rs. 1,16,25.00 lakh resulting in saving of Rs. 1,44,33.26 lakh. No portion of which was anticipated and surrendered.

**GRANT NO. 5** (Contd.)

10. Against the estimate recoveries of Rs. 1,25.00 lakh an amount of Rs. 39.52 lakh was recovered; reasons for shortfall have not been communicated.
11. Against the non plan provision of Rs.1,25.00 lakh under Major Head 4575- Capital outlay on Other Special Areas Programmes an expenditure of Rs.26.07 lakh was incurred; reasons thereof were not intimated.
12. Against total provisions of Rs.1,15,00.00 lakh original (Plan) and 29,19.87 lakh (Supplementary) an amount of Rs. 75.00 lakh only was transferred to the Fund Account; reasons for which were not communicated.
13. **Suspense Transaction.** The expenditure out of the provision under the Grant includes Rs. 20.24 lakh booked 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 four sub-heads are (a) Purchases (b) Stock (c) Miscellaneous Works Advances and (d) Workshop Suspense. The nature of transactions under each is 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) **Stock:** - This sub-head is debited with the value of material received for stock purposes and not for any particular work but for the general use of the Division. It is credited with the value of materials issued to work or transferred to another division or otherwise disposed of. The balance represents value of material in stock.
  - (c) **Miscellaneous Works Advances:-** Under this sub-head are booked 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. The debit balance under the head thus represents amount recoverable or debit adjustable to final head.

**GRANT NO. 5 (Conclld.)**

- (d) Workshop Suspense: - The charges for jobs executed or other operations in Workshop of the Public Works Department are booked to this sub-head pending recovery or adjustment of the charges.

An analysis of the transactions under "Suspense" in the Grant during 2006-07 together with the opening and closing balances is given below: -

Particulars/Major Head of Account	Opening Balance as on 1 <sup>st</sup> April, 2006	Debit	Credit	Closing Balance as on 31 <sup>st</sup> March, 2007
	(Lakh of rupees)			
2575- Other Special Area Programmes-				
Purchases	(-)36.91	-	-	(-)36.91
Stock	(+)1151.54	20.24	30.27	(+)1141.51
Miscellaneous Advance	(+)479.81	-	-	(+)479.81
Work Shop Suspense	(+)37.98	-	-	(+)37.98
Total	1632.42	20.24	30.27	1622.39



**GRANT NO. 6 – POWER DEVELOPMENT DEPARTMENT****MAJOR HEADS**

2801	Power
3056	Inland Water Transport
4801	Capital Outlay on Power Project

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

**Revenue:**

Voted-				
Original	19,07,42,72	19,07,42,72	17,15,63,23	(-)1,91,79,49
Supplementary	-			
Amount surrendered during the year				...

**Revenue:**

<i>Charged-</i>				
<i>Original</i>	-	9,90	9,90	-
<i>Supplementary</i>	9,90			
<i>Amount surrendered during the year</i>				...

**Capital:**

Voted-				
Original	9,95,29,55	9,95,29,55	4,87,65,61	(-)5,07,63,94
Supplementary	-			
Amount surrendered during the year				2,44,53,16

Notes and Comments:

**Revenue Section**

1. In the Revenue Voted Section, the Original Provision of Rs. 19,07,42.72 lakh proved excessive in view of the final saving of Rs. 1,91,79.49 lakh; no portion of the saving was anticipated and surrendered. Saving to the tune of Rs. 80,15.98 lakh occurred during the last year also.

**GRANT NO. 6 (Contd.)**

2. Non furnishing of the detailed breakup of the provision of Rs. 86,90.00 lakh placed under “Plan Expenditure Transfer” subordinate to the following Major Heads, has resulted in overstatement of expenditure vis-à-vis Budgetary grants under primary units to which the said provision was required to be allocated.

Head		Total Grant/ Appropriation (Lakh of rupees)
2801	Power	85,00.00
3056	Inland Water Transport	1,90.00

3. The State Government had placed the lumpsum budgetary provision of 2,14,38.42 lakh at the disposal of various Controlling Officers under Major Head 2801- Power, but the subordinate officers incurred the expenditure on different schemes not contemplated in the Detailed Demand for Grants as approved by the Legislature thereby violating basic Government Accounting principles as enshrined in the Jammu & Kashmir State Budget Manual. This has deprived Audit from ascertaining if the expenditure had been incurred on any “New Service / New Instrument of Service and also in making comparison of excess /saving subhead wise to that extent.
4. No expenditure was incurred against the lumpsum plan provision of Rs. 26,48.00 lakh under Major Head 2801 – Power.
5. Entire provision of Rs. 1,90.00 lakh under Major Head 3056- Inland Water Transport remained unutilized through out the year.
6. Since the Generation Wing of the Power Development Department comes under the control of J&K State Power Development Corporation, the book value of each Power Generation Project and other allied assets have neither been assessed nor the proforma adjustment has been proposed / carried out in the accounts.
7. Against the estimated recoveries of the Rs. 56,00.00 lakh under “Rural Electrification” subordinate to Major Head 2801-Power, actual recoveries to the tune of Rs. 40,31.11 lakh were made; reasons for the shortfall were not intimated.

**Capital Section**

8. Original provision of Rs.9,95,29.55 lakh proved excessive in view of the final saving of Rs.5,07,63.94 lakh. Out the saving of Rs.5,07,63.94 lakh an amount of Rs.2,44,53.16 lakh only was anticipated and surrendered during the year. The saving to the tune of Rs. 3,37,89.33 lakh occurred during the last year also.
9. Lumpsum plan provision of Rs 9,95,29.55 lakh under the Major Head 4801-Capital Outlay on Power Project without giving detailed schematic breakup has deprived Audit in making comparison of excess/saving subhead wise.

**GRANT NO. 6** (Contd.)

10. Suspense Transactions: - The expenditure in the Grant (both revenue and capital sections) includes Rs.54,99.60 lakh under the head Suspense which is not a final head of account. The nature of the transactions under the head Suspense and the accounting procedure followed have been explained in Note 13. Grant No. 5-Ladakh Affairs Department. An analysis of the transactions under head Suspense in the Grant during the year 2006-2007 together with the opening and closing balances is given below: -

Particulars / Major head of account	Opening Balance as on 1 <sup>st</sup> April, 2006	Debits	Credits	Closing Balance as on 31 <sup>st</sup> March, 2007
	(Lakh of rupees)			
2801- Power-				
Purchases	(-) 35.44	-	-	(-)35.44
Stock	12,05.61	54,99.60	40,31.11	26.74.10
Miscellaneous Public Works Advances	4,77.81	-		4,77.81
Workshop Suspense	29.38	-	-	29.38
Total – 2801	16,77.36	54,99.60	40,31.11	31,45.85
4801- Capital Outlay on Power Projects-				
Purchases	(-) 1,13.14	-	-	(-) 1,13.14
Stock	4,81.32	-	-	4,81.32
Miscellaneous Public Works Advances	98.52	-	-	98.52
Workshop Suspense	28.85	-	-	28.85
Total – 4801	4,95.55	-	-	4,95.55

**GRANT NO. 6 (Concl'd.)**

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 2004-2005 to 2006-2007 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
	(Lakh of rupees)			(Lakh of rupees)	
2801- Power-					
2004-2005	15,84,03.61	35,46.87	2.43	1,64.04	0.103
2005-2006	18,41,79.34	32,34.66	1.75	1,10.11	0.059
2006-2007	15,58,01.04	1,01,64.75	6.52	1,07.72	0.06
4801- Capital Outlay on Power Projects-					
2004-2005	3,00,87.31	4,08,31.53	135.71	19.50	0.66
2005-2006	5,09,74.13	1,89,40.92	37.15	6.04	0.01
2006-2007	2,45,92.55	2,41,53.05	98.21	20.00	0.08

12. Depreciation Reserve Fund: - In order to provide reserve fund sufficient to meet the cost of renewals and replacements of plant and machinery, Rs.Nil was transferred to the "Depreciation Reserve Fund" during the year 2006-2007 against the similar provision under the Grant. However, clarifications regarding provision of depreciation in respect of Power Projects transferred to Power Development Corporation were awaited from State Government to whom the matter has already been referred to. No expenditure was incurred out of the fund during the year on renewals and replacement of plant and machinery.

The balance at the credit of the fund as on 31<sup>st</sup> March 2007 thus remained same as on 31-3-2006. 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 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. 16 of Finance Accounts 2006-07 and Grant No. 29 (Rs. 1,56.02 lakh) works out to Rs. 6,49,10.79 lakh as against Rs. 6,49,12.38 lakh appearing in the Finance Accounts Statement No. 16 for the year 2006-2007. The difference of Rs. 1.59 lakh is under investigation.

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The balance of Rs.1,56.02 lakh was previously under Grant No-15 and has now been shifted to Grant No-29.

**GRANT NO. 7 – EDUCATION DEPARTMENT****MAJOR HEADS**

2055	Police
2202	General Education
2204	Sports and Youth Services
2205	Art and Culture
3454	Census Surveys and Statistics
4202	Capital Outlay on Education, Sports, Art and Culture
6202	Loans for Education, Sports, Art and Culture

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

**Revenue:**

Voted- Original	10,86,64,36	10,86,64,36	10,27,89,29	(-) 58,75,07
Supplementary	-			
Amount surrendered during the year				-

**Capital:**

Voted- Original	72,12,50	1,10,35,92	80,93,79	(-) 29,42,13
Supplementary	38,23,42			
Amount surrendered during the year				...

Notes and Comments:

**Revenue Section**

1. Original provision of Rs.10,86,64.36 lakh proved excessive in view of final savings of Rs.58,75.07 lakh. No portion of the saving was anticipated and surrendered.

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

2. Persistent saving as detailed below occurred under the Grant during the last eight years:

Year	Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving (-)
1998-1999	6,71,57.33	5,57,53.66	(-)1,14,03.67
1999-2000	7,54,61.73	6,71,17.34	(-) 83,44.39
2000-2001	7,99,40.88	6,95,32.60	(-)1,04,08.28
2001-2002	7,95,31.17	7,25,88.68	(-) 69,42.49
2002-2003	8,45,54.55	7,46,71.70	(-)98,82.85
2003-2004	8,57,93.37	7,66,99.12	(-)90,94.25
2004-2005	9,39,98.60	8,07,75.33	(-) 1,32,23.27
2005-2006	10,15,16.79	9,28,34.52.	(-)86,82.27

3. Although the lumpsum provision under Major Heads 2202- General Education , 2204-Sports and Youths Services and 2205- Art and Culture was placed under the Controlling Officers, the Drawing and Disbursing Officers incurred the expenditure under the schemes not contemplated in the approved Detailed Demand for Grants thereby Preventing the audit from ascertaining if the expenditure had been incurred on any “New Service / New Instrument of Service” and also in making comparison of excess / savings subhead wise to that extent.
4. Out of the total plan provision of Rs.1,72,70.72 lakh, Rs.1,71,70.00 lakh was placed in lumpsum under Major Head 2202- General Education without giving detailed schematic break up which has resulted in depriving Audit in making comparison of excess / saving sub headwise.
5. In respect of those schemes where the provision was distinctly / separately placed in the Detailed Demand for Grants, significant excess occurred under the following heads; reasons thereof were not intimated

Head	Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Excess (+)
2055 - 117 0099 General			
0957 Internal Security			
O 34,51.86			
S -	34,51.86	37,16.63	(+)2,64.77
2202 02 110 0099 General			
0241 Grants to Sainik School Nagrota for maintenance of Building			
O 30.00			
S -	30.00	169.34	(+)1,39.34

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

Head					Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Excess (+)
2202	02	107	0099	General			
			0905	Meritorious Student			
				O	3.00		
				S	-	21.38	(+)18.38
			0941	National Scholarship			
				O	1.00		
				S	-	24.31	(+)23.31
2202	02	110	0099	General			
			0243	Sainik School Manasbal for Maintenance of Building			
				O	20.00		
				S	0.00	48.70	(+)28.70
2202	80	003	0099	General			
			0271	State Institute of Education Kashmir			
				O	82.80		
				S	-	1,03.13	(+)10.33
				R	10.00		
2202	80	003	0099	General			
			0277	State Institute of Education Jammu			
				O	86.25		
				S			
				R	-	94.92	(+)8.67

6. Placement of Plan provision of Rs.32.03 lakh against 'Adult Education' subordinate to Major Head 2202-General Education proved defective as the scheme stands closed with effect from 1.4.2002 and the funds remained un-utilized through out the year.

7. Entire provision under the following heads remained unutilized through out the year; reasons for which were not been intimated.

Head					Total Grant/ Appropriation (Lakh of rupees)
2202	80	003	0011	State Plan Normal	
			0271	State Institute of Education Kashmir	38.27
2202	80	003	0011	State Plan Normal	
			0277	State Institute of Education Jammu	30.42
2202	02	110	0099	General	
			0241	Sainik School Nagrota	60.37

**GRANT NO. 7 (Conclld.)**

8. Non furnishing of details of the provision of Rs.1,19,70.00 lakh placed under “Plan Expenditure Transfer” subordinate to Major Heads 2202- General Education (Rs.1,09,00.00 lakh) 2204- Sports and Youth Services (Rs.10,00.00 lakh) and 2205- Art and Culture (Rs.70.00 lakh) has resulted in overstating the expenditure vis-à-vis Budgetary Grants under primary units to the extent the said provision was required to be allocated to these primary units.
9. An amount of Rs. 3.51 lakh was incurred under ‘State Gazzetters’ subordinate to Major Head 2205- Art and Culture where as the provision for such schemes stands placed under Major Head 3454- Census, Survey and Statistics; reasons for incurring such expenditure under Major Head 2205- Art and Culture instead of under Major Head 3454- Census, Survey and Statistics have not been intimated.

**Capital Section**

10. Supplementary grant of Rs. 38,23.42 lakh proved excessive in view of the final savings of Rs.29,42.13 lakh; reasons for which were not intimated. Saving to the tune Rs.23,80.33 lakh occurred during the last year also.
11. No portion of the final saving of Rs. 29,42.13 lakh was anticipated and surrendered.
12. Against the lumpsum plan provision of Rs.1,10,35.92 lakh(original Rs.72,12.50 lakh and supplementary Rs.38,23.42 lakh) under Major Head 4202-Capital Outlay on Education, Sports, Art and Culture an amount of Rs.80,93.74 lakh only was incurred resulting in saving to the tune of Rs.29,42.18 lakh; reasons of savings were not communicated, besides it deprived Audit of ascertaining excess / savings sub headwise.
13. An amount of Rs.0.72 lakh was incurred in respect of Major Head 6202 loans for Education, Sports, Art and Culture without budgetary provision; reasons thereof were not intimated.



**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
4851	Capital Outlay on Village and Small Industries
5465	Investment in General Financial and Trading Institutions
5475	Capital Outlay on Other General Economic Services
6003	Internal Debt of the State Government
6004	Loans and Advances from Central Government
6235	Loans for Social Security and Welfare
7615	Miscellaneous Loans

		Total Grant/ Appropriation	Actual Expenditure (Rupees in thousand)	Excess (+) Saving (-)
<b>Revenue:</b>				
Voted-				
Original	9,87,44,13	9,87,44,13	11,17,72,62	(+)1,30,28,49
Supplementary	-			
Amount surrendered during the year				-
<i>Charged:</i>				
Original	13,52,01,00	13,52,01,00	17,85,62,64	(+)4,33,61,64
Supplementary	-			
Amount surrendered during the year				-
<b>Capital:</b>				
Voted-				
Original	3,70,00,00	3,70,00,00	5,35,62	(-)3,64,64,38
Supplementary	-			
Amount surrendered during the year				-

**GRANT NO.8 (Contd.)***Charged:*

Original	4,28,56,88	4,28,56,88	14,25,91,78	(+)9,97,34,90
Supplementary	-			
Amount surrendered during the year				-

**Revenue Section**

1. Original Provision of Rs. 9,87,44.13 lakh proved inadequate in view of the final excess of Rs.1,30,28.49 lakh. The final excess of Rs.1,30,28.49 lakh requires regularization. Excess of Rs.2,39,35.37 lakh occurred during previous year also.
2. The State Government had placed the lumpsum budgetary Grants at the disposal of various Controlling Officers under Major Heads 2030-Stamp and Registration, 2039-State Excise, 2040-Taxes on Sales, Trade etc. 2054-Treasury and Accounts Administration, 2235-Social Security and Welfare and 2071- Pension and Other Retirement Benefits, but the subordinate officers incurred the expenditure on different schemes having no provision in the Detailed Demand for Grants as approved by the Legislature thereby violating basic Government Accounting principles as enshrined in the Jammu & Kashmir State Budget Manual. This deviation from prescribed procedure in formulating the Detailed Demand for Grants and incurring expenditure by the subordinate officers on the schemes not contemplated in the approved Demand for Grants deprived Audit from ascertaining if the expenditure was incurred on any "New Service /New Instrument of Service" and also in making comparison of excess/ savings sub headwise to that extent.
3. In respect of those Major Heads where the provision has distinctly been made in the Demand for Grants under the particular schemes, the excess has occurred mainly as under; reasons thereof have not been communicated.

Head				Total Grant/ Appropriation	Actual Expenditure	Excess (+)
				(Lakh of rupees)		
2047	103	0099	General			
		0293	Director Finance			
		O		6.56		
		S		6.56	14.19	(+)7.63
2071	01	115	670	Leave Encashment Benefits		
		O		55,04.63		
		S		55,04.63	67,25.38	(+)12,20.75

**GRANT NO.8 (Contd.)**

4. In respect of those heads where the provision has distinctly been made under the particular schemes the saving have occurred mainly as under;

			Head	Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving (-)
2035	101	0099	General			
		0244	Direction and Administration			
			O	36.45		
			S	-	36.45	(-)16.79
2040	800	0099	General			
		1429	Sales Tax Tribunal			
			O	26.40		
			S	-	26.40	(-)11.65
2045	104	0099	General			
		0968	Collection Charges- Taxes on Goods and Passengers			
			O	1,18.68		
			S	-	1,18.68	(-)37.05
2075	103	0099	General			
		0317	Pension in Lieu Resumed Jagirs			
			O	28.32		
			S	-	28.32	(-)24.96

5. Expenditure was incurred in respect of following Sub Heads without budgetary grants.

Head				Actual Expenditure (Lakh of rupees)
2075	104	0099	General	
		0975	Pension and Award in consideration of Distinguished Services	1.29

6. An amount of Rs.1,50,00.00 lakh as provision for Dearness allowance was placed under the scheme "0418 Finance Department" subordinate to Major Head 2054 Treasury and Accounts Administration. The said provision although allocated to the different Controlling Officers but the details of which were not received in the Audit Department for apportioning among the relevant heads / grants thereby resulted in overstated statement of expenditure vis-a-vis budgetary provision to the extent of DA paid to the State Govt. employees under various Grants to which the said provision relate.

**GRANT NO. 8 (Contd.)**

7. In the *Charged* Section Original appropriation of Rs.13,52,01.00 lakh was neither augmented through supplementary appropriation to counterbalance the excess of Rs.4,33,61.64 lakh nor the expenditure was restricted to the original appropriation. The reasons for not forecasting the expenditure and providing additional funds were not communicated.

8. In the *Charged* Section the excess has occurred mainly under the following heads; reasons thereof were not been communicated.

				Head	Total Grant/ Appropriation	Actual Expenditure	Excess (+)
					(Lakh of rupees)		
2049	01	101	0099	General			
			0191	Interest on Market Loan			
				O	25,00.00		
				S	-	25,00.00	8,86,94.41 (+)8,61,94.41
2049	60	701	0099	General			
			2120	Interest on Power Bonds			
				O	1,75.00		
				S	-	1,75.00	38,28.79 (+)36,53.79
2049	60	101	0099	General			
			0185	Interest on Other Obligations			
				O	1,75.00		
				S	-	1,75.00	5,13.17 (+)3,38.17
2049	01	101	0099	General			
			0184	Interest on Bank Overdraft			
				O	1,50,00.00		
				S	-	1,50,00.00	1,83,51.00 (+)33,51.00

9. Out of the appropriation of Rs.2,10,00.00 lakh interest on loans and advances from Central Government Rs.2,07,10.50 lakh and Rs.15,26.44 lakh was incurred on interest on 30 year consolidated loans and interest on pre 1984-85 loans respectively resulting in overall excess of Rs.12,36.94 lakh.

10. Non furnishing of breakup of the appropriation of Rs.3,95,48.00 lakh 'Interest on other internal debts' and incurring expenditure on other schemes forming part of the interest on other internal debts, Audit could not make comparison of excess / savings sub headwise

11. The Detailed Account of the State Insurance Fund and State General Provident Fund are maintained by State Govt. Interest on Insurance Fund and State General Provident Fund of Rs.16,87.86 lakh and Rs.2,31,67.28 lakh respectively adjusted in the Accounts are on provisional basis as communicated by the State Govt. Adjustment of differential amount between actuals and the provisional figures shall be carried out in future Accounts on receipt of final figures awaited from the State Government since 1986-87.

**GRANT NO. 8 (Contd.)**

12. In the *charged* section saving occurred mainly under the following heads; reasons thereof were not communicated.

	Head	Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving (-)
2049 03 104	Interest on State provident Fund			
	O      3,06,08.00			
	S      -	3,06,08.00	2,31,67.29	(-)74,40.71

**Capital Section**

13. Original provision of Rs.3,70,00.00 lakh proved excessive in view of the final saving of Rs.3,64,64.38 lakh. No portion of the final saving was anticipated and surrendered. Saving to the tune of Rs.22,74.92 lakh occurred during last year also.
14. Entire provision of Rs.10,00.00 lakh, Rs.1,00,00.00 lakh and Rs.50,00.00 lakh has remained unutilized under Major Heads 4851- Capital Outlay on Village and Small Industries, 5465- Investment in General Financial and Trading Institutions and 7615 Misc. Loans respectively; reasons thereof were not communicated.
15. Out of the original provision of Rs.2,00,00.00 lakh placed under Sub Head "Economic Restructuring Agency" subordinate to Major Head 5475- Capital Outlay on Other General Economic Services Rs.2,25.53 lakh was utilized on another Scheme Viz. "Border Area Development Programme J&K " which is not contemplated in the approved Demand for Grants resulting in saving of Rs.1,97,74.47 lakh; reasons thereof were not communicated.
16. Out of total provision of Rs.10,00.00 lakh placed under Major Head 6235- Loans for Social Security and Welfare an amount of Rs.3,10.09 lakh was utilized resulting in saving of Rs.6,89.91 lakh; reasons thereof were not communicated.
17. In the *Charged* Section Original appropriation of Rs.4,28,56.88 lakh proved meagre in view of the final excess of Rs.9,97,34.90 lakh which requires regularization.
18. In the *Charged* appropriation persistent excess as detailed below occurred during the last six years:

Year	Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving (-)
2000-01	2,95,60.31	59,91,18.04	(+)56,95,57.73
2001-02	4,34,79.00	62,18,20.53	(+)57,83,41.53
2002-03	4,01,68.54	4,22,51.19	(+)20,82.65
2003-04	3,23,13.80	95,12,79.15	(+)91,89,65.35
2004-05	3,51,80.00	19,37,69.22	(+)15,85,89.22
2005-06	3,35,76.00	1,21,75,34.53	(+)1,18,39,58.53

**GRANT NO. 8** (Concl'd.)

19. In the *Charged* Capital Section lumpsum appropriation of Rs.2,57,29.66 lakh under Major Head—6003- Internal Debt of the State Government and Rs.1,71,27.22 lakh under Major Head 6004- Loans and Advances from the Central Government without giving breakup scheme wise deprived Audit in making comparison of excess/saving subhead wise.

**GRANT NO. 9 – PARLIAMENTARY AFFAIRS DEPARTMENT****MAJOR HEADS**

2011 State Legislature

7610 Loans to Government Servants etc.

		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
		(Rupees in thousand)		
Revenue:				
Voted-				
Original	13,02,24	16,72,44	15,12,71	(-)1,59,73
Supplementary	3,70,20			
Amount surrendered during the year				...
Charged-				
Original	34,84	53,12	22,53	(-) 30,59
Supplementary	18,28			
Amount surrendered during the year				...
Capital :				
Voted-				
Original	50,00	50,00	40,00	(-) 10,00
Supplementary	-			
Amount surrendered during the year				...

Notes and Comments:

**Revenue Section**

- Supplementary Grant of Rs.3,70.20 lakh proved excessive in view of final saving of Rs.1,59.73 lakh. No portion of the final saving of Rs.1,59.73 lakh was anticipated and surrendered.

**GRANT NO. 9 (Contd.)**

2. In the Voted Grant persistent savings occurred during the last six years as detailed below:-

Year	Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving (-)
2000-2001	10,44.89	8,21.64	(-)2,23.25
2001-2002	8,81.10	8,45.11	(-)35.99
2002-2003	10,74.73	8,26.96	(-)2,47.77
2003-2004	10,43.52	9,18.40	(-)1,25.12
2004-2005	10,12.44	8,36.66	(-)1,75.78
2005-2006	13,58.99	11,61.58	(-) 197.41

3. Significant saving in the Voted Grant occurred mainly under the following heads; reasons for which were not communicated.

Head	Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving (-)
2011 02 101 0099 General			
0890 Legislative Assembly			
O	3,56.19		
S	2,37.90	5,94.09	5,72.99
			(-)21.10
102 0892 Legislative Council			
O	1,25.00		
S	1,32.30	2,57.30	2,44.24
			(-)13.06
103 0891 J&K Legislative Assembly Secretariat			
O	6,08.00		
		6,08.00	5,15.17
			(-)92.83
0892 Legislative Council			
O	2,13.05		
		2,13.05	1,80.35
			(-)32.70

4. In the *Charged* Section supplementary appropriation of Rs. 18.28 lakh proved injudicious as the expenditure did not come even upto the level of original appropriation of Rs.34.84 lakh. No portion of final saving of Rs. 30.59 lakh was anticipated and surrendered.



**GRANT NO. 9** (Conclld.)

5. In the *charged* appropriation significant savings occurred mainly under the following heads; reasons for which were not communicated.

Head					Total Grant/ Appropriation	Actual Expenditure	Saving (-)
					(Lakh of rupees)		
2011	02	102	0099	General			
			0892	Legislative Council			
				O	17.50		
				S	9.00	26.50	15.03
							(-) 11.47
2011	02	101	0099	General			
			0890	Legislative Assembly			
				O	17.34		
				S	9.28	26.62	7.51
							(-)19.11

**Capital Section**

6. Original provision of Rs. 50.00 lakh proved excessive in view of the final saving of Rs. 10.00 lakh. No portion of the saving 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

		Total Grant/ Appropriation	Actual Expenditure (Rupees in thousand)	Excess (+) Saving (-)
<b>Revenue:</b>				
Voted-				
Original	64,27,21			
Supplementary	-	64,27,21	38,69,86	(-) 25,57,35
Amount surrendered during the year				12,13,88
Charged-				
Original	7,85,00			
Supplementary	10,00	7,95,00	6,45,74	(-)1,49,26
Amount surrendered during the year				...

Notes and Comments:

**Revenue Section**

1. Original provision of Rs. 64,27.21 Lakh proved excessive in view of the final saving of Rs.25,57.35 lakh.
2. Out of the total saving of Rs.25,57.35 lakh only an amount of Rs.12,13.88 lakh was anticipated and surrendered.
3. Persistent savings in the Grant on Voted side as detailed below occurred during the last six years also.

Year	Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving (-)
2000-2001	27,85.84	26,46.34	(-)1,39.50
2001-2002	35,96.05	28,65.72	(-)7,30.33
2002-2003	60,94.27	49,66.59	(-)11,27.68
2003-2004	48,07.80	29,66.67	(-)18,41.13
2004-2005	59,22.84	34,92.76	(-)24,30.08
2005-2006	61,30.70	41,02.40	(-) 20,28.30

**GRANT NO. 10** (Contd.)

4. Provision of Rs. 100.00 Lakh under the (CSS Plan) under Major head 2014- Administration of Justice has remained unutilized though out the year.
5. Significant savings occurred mainly under the following heads; reasons for which were not communicated.

Head				Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving (-)
2014	103	0099	General			
		0889	State Legal Services Authority			
		O	2,23.12			
		S	-	2,23.12	1,61.44	(-)61.68
2014	114	0499	Advocate General			
		O	2,15.70			
		S	-	2,15.70	191.15	(-)24.55
2014	116	0099	General			
		0511	Human Rights Commission			
		O	1,15.35			
		S	-	1,15.35	65.54	(-)49.81
(Saving under Human Rights Commission was attributed by the Administrative Officer J&K SHRC Srinagar to the posts of two Members, five Representing Officers and four Junior Stenographers have remained vacant during the year, besides the post of Secretary has also remained vacant for the period of six months during the year).						
2014	116	0099	General			
		1251	MACT Tribunal Jammu			
		O	16.85			
		S	-	16.85	4.95	(-) 11.90
2030	03	001	0099 General			
		0244	Direction and Administration			
		O	27.95			
		S	-	27.95	10.69	(-)17.26
2070	104	0099	General			
		0517	Commissioner of Vigilance			
		O	20.75			
		S	-	20.75	9.63	(-)11.12

**GRANT NO. 10 (Contd.)**

Head				Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving (-)
2070	800	0099	General			
		2108	State Accountability Commission			
		O	1,29.00			
		S		1,29.00	60.50	(-) 68.50
2230	01	101	0099 General			
		0888	Industrial Tribunal Court / Labour Courts			
		O	23.43			
		S		23.43	0.99	(-)22.44
2014	102	0099	General			
		0495	High Court			
		O	4,92.00			
		S	-	4,92.00	3,72.74	(-)1,19.26

6. Out of the total lumpsum provision of Rs.31,65.80 lakh placed under the “District and Session Judges” subordinate to Major Head 2014- Administration of Justice, an amount of Rs.18,36.24 lakh was incurred on the above sub head and remaining portion of the provision was utilized by the following Drawing and Disbursing Officer’s to the extent of Rs.7,48.73 lakh against which no separate provision was placed in the Demand for Grants. Reasons for the same have not been intimated.

Head				Actual Expenditure (Lakh of rupees)
2014	105	0099	General	
		0489	Munsiff Courts	3,80.01
		500	Sub Judge Courts	2,82.59
		1189	Misc. Courts	22.56
2014	106	0099	General	
		0491	Small Causes Courts	39.28
2014	116	0099	General	
		1706	Mobile Courts	24.29

7. Provision to the tune of Rs. 17,79.90 lakh was placed with the Controlling Officer under Major Head 2015- Election. The Drawing and Disbursing Officers incurred the expenditure on schemes not contemplated in the approved Demand for Grants as a result, Audit could not make comparison of excess / saving sub head wise.

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

8. In the revenue *charged* section supplementary appropriation of Rs.10.00 Lakh proved injudicious as the expenditure did not come even upto the original appropriation of Rs.7,85.00 lakh resulting in savings of Rs.1,49.26 Lakh.
9. In terms of Section 108(3) of the Constitution of Jammu and Kashmir, the administrative expenditure of the High Court including salaries, allowances and pensions payable to or in respect of the officers and servants of the courts shall be charged upon the Consolidated Fund of the State but in deviation from these provisions the State Government has provided the provision of all expenses except salaries and Medical reimbursement of the High Court as Voted; reasons for which have not been communicated.

**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 Industries
4853	Capital Outlay on Non-ferrous Mining and Metallurgical Industries
6885	Loans for Other Industries and Minerals

		Total Grant/ Appropriation	Actual Expenditure (Rupees in thousand)	Excess (+) Saving (-)
<b>Revenue:</b>				
Voted-				
Original	89,15,51	92,83,33	84,88,92	(-)7,94,41
Supplementary	3,67,82			
Amount surrendered during the year				-
<b>Capital :</b>				
Voted-				
Original	78,34,93	91,08,93	83,09,65	(-)7,99,28
Supplementary	12,74,00			
Amount surrendered during the year				...
Notes and Comments:				

**Revenue Section**

- Supplementary Grant of Rs.3,67.82 lakh proved excessive in view of the final saving of Rs.7,94.41 lakh. No portion of the final saving was anticipated and surrendered.

**GRANT NO. 11** (Contd.)

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

Year	Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving (-)
2001-2002	1,11,10.77	86,54.14	(-)24,56.63
2002-2003	73,28.47	69,59.04	(-)3,69.43
2003-2004	74,44.95	68,17.29	(-)6,27.66
2004-2005	96,56.55	71,51.92	(-)25,04.63
2005-2006	87,55.63	82,68.18	(-)4,87.45

3. Entire supplementary Grant of Rs.2, 82.70 lakh remained un-utilized under Major Head 2055- Police.
4. The State Government had placed the lumpsum budgetary provision at the disposal of each Controlling Officer against Major Head 2851-Village and Small Industries under various primary units but the subordinate officers incurred the expenditure on different schemes having no provision in the Detailed Demand for Grants as approved by the Legislature. This deviation from prescribed procedure deprived Audit to ascertain if the expenditure has been incurred on any "New Service/New Instrument of Service" and also in making comparison of excess/ savings sub headwise to that extent.
5. In respect of those plan and non-plan schemes where the provision has separately/ distinctly been exhibited in the approved Demand for Grants significant saving has occurred as under; reasons thereof were not communicated.

Head			Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving (-)
2851	102	0011 State Plan Normal			
		0408 DIC Schemes			
		O	12,00.50		
		S	-	12,00.50	(-)1,65.71
2851	103	0011 State Plan Normal			
		0367 Handloom Industries			
		O	3,02.03		
		S	-	3,02.03	(-)1,60.72
2853	02	001 0099 General			
		0244 Direction and Administration (Non-Plan)			
		O	11,10.25		
		S	-	11,10.25	(-)2,71.86

**GRANT NO. 11 (Contd.)**

Head				Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving (-)
2853	02	001	0011 State Plan Normal			
			0244 Direction and Administration (Plan)			
			O	3,52.08		
			S	-	3,31.51	(-)20.57

6. Entire provision remained unutilized in respect of following State Plan / CSS Schemes, reasons thereof were not communicated.

Head					Total Grant/ Appropriation (Lakh of rupees)	
2851	102	0031	CSS			
			1453 Transport Subsidy (Plan)			50.00
2851	105	0011	State Plan Normal			
			0802 Grant – in – Aid, Contribution and Subsidies			1,66.12

7. Saving was counterbalanced by the excess under following schemes where the provision has separately and distinctly been made in the Demand for Grants.

Head				Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Excess (+)
2851	103	0099	General			
			0814 UNDP Project Nowshera			
			O	1,10.52		
			S	-	1,19.07	(+)8.55

**Capital Section**

8. Supplementary Grant of Rs.12,74.00 lakh proved excessive in view of the final saving of Rs.7,99.28 lakh. No portion of the saving was anticipated and surrendered.



**GRANT NO. 11 (Conclld.)**

9. Persistent saving under Major Head 4851- Capital Outlay on Village and Small Industries occurred during the last four years as detailed below:-

Year	Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving (-)
2002-2003	93,40.00	74,43.32	(-)18,96.68
2003-2004	68,26.00	65,70.78	(-)2,55.22
2004-2005	67,99.10	60,20.57	(-)7,78.53
2005-2006	81,71.09	80,04.38	(-)1,66.71

10. Supplementary Grant of Rs.1,58.00 lakh proved excessive in view of saving of Rs.53.55 lakh under Major Head 4853- Capital Outlay on Non-ferrous Mining and Metallurgical Industries.

11. Significant excess over provision occurred mainly under the following heads; reasons for which were not intimated

Head	Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Excess (+)
4851      105    0011 State Plan Normal			
0365 Assistance to Khadi & Village Industries Board (Plan)			
O            49.00			
S            -	49.00	2,15.12	(+)1,66.12

12. Against the provision of Rs.3,30.00 lakh under Major Head 4852- Capital Outlay on Industries an expenditure of Rs.9,31.00 lakh was incurred resulting excess of Rs.6,01.00 lakh; reasons thereof were not communicated.

13. Against the provision of Rs.21,25.44 lakh under Major Head 6885- Loans for Other Industries and Minerals an expenditure of Rs.17,23.51 lakh was incurred resulting in saving of Rs.4,01.93 lakh.

14. Lumpsum provision of Rs.27,49.00 lakh was placed for "DIC infrastructural development" schemes under 4851- Capital outlay on Village and Small Industries where as the expenditure was incurred under different heads which fall under the said scheme and has therefore deprived Audit in making comparison of excess / savings under these heads; reasons for not placing funds for each head separately in Demand for Grants have not been communicated to Audit. Like wise lumpsum provision under different schemes like "DIC Schemes, Handloom Industries, Handloom Development Corporation, Handicrafts Industries, Handicrafts Corporation Industry" subordinate to Major Head 4851- Capital outlay on Village and Small Industries has deprived Audit in making comparison of excess / saving sub headwise as the expenditure was incurred under different heads which fall under the above mentioned schemes.

**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
2415	Agricultural Research and Education
2425	Co-operation
2435	Other Agricultural Programmes
2705	Command Area Development
2851	Village and Small Industries
4236	Capital Outlay on Nutrition
4401	Capital Outlay on Crop Husbandry
4402	Capital Outlay on Soil and Water Conservation
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
6401	Loans for Crop Husbandry

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

**Revenue:**

Voted-

Original	2,48,13,94	2,50,71,48	2,78,17,53	(+)27,46,05
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Supplementary	2,57,54			
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Amount surrendered during the year				...
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**Capital:**

Voted-

Original	85,81,55	95,42,30	42,40,68	(-)53,01,62
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Supplementary	9,60,75			
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Amount surrendered during the year				...
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**GRANT NO. 12 (Contd.)**

Notes and Comments:

**Revenue Section**

1. Augmentation of provision through supplementary grant by Rs.2,57.54 lakh proved inadequate to the extent of Rs.27,46.05 lakh. The final excess of Rs. 27,46.05 lakh requires regularization.
2. The State Government has placed the lumpsum budgetary provision at the disposal of various Controlling Officers under Major Head 2236- Nutrition, 2250-Other Social Services 2401-Crop Husbandry, 2402-Soil and Water Conservation, 2403- Animal Husbandry, 2425-Cooperation, 2705-Command Area Development and 2851-Village and Small Scale Industries but the subordinate officers utilized part of it on different schemes having no provision in the Detailed Demand for Grants as approved by the Legislature thereby violating basic Government Accounting principles as enshrined in the Jammu & Kashmir State Budget Manual. This deviation from prescribed procedure in formulating the Detailed Demand for Grants and incurring of expenditure by the subordinate officers on schemes not contemplated in the approved Demand for Grants deprived Audit to ascertain if the expenditure has been incurred on any "New Service/New Instrument of Service" and also in making comparison of excess/ savings sub headwise to that extent.
3. In respect of those schemes where the provision has distinctly and separately been placed, excess occurred mainly under the following heads; reasons for which were not communicated.

Head	Total Grant/ Appropriation	Actual Expenditure	Excess (+)
(Lakh of rupees)			
2415 80 120 0011 State Plan Normal			
0060 SKUAST Jammu			
O 14,00.00			
S -	14,00.00	24,66.14	(+)10,66.14
2435 01 102 0099 General			
0623 Seed Certificate Scheme including Law enforcement Kashmir			
O 82.45			
S -	82.45	1,32.25	(+)49.80
2705 602 0099 General			
0116 Directorate of Command Area Development (Kashmir )			
O 11.00			
S -	11.00	22.74	(+)11.74
2705 603 0099 General			
0095 Directorate of Command Area Development (Jammu )			
O 4,68.70			
S -	4,68.70	4,72.48	(+)3.78

**GRANT NO. 12 (Contd.)**

Head			Total Grant/ Appropriation	Actual Expenditure	Excess (+)
			(Lakh of rupees)		
2705	603	0011	State Plan Normal		
		0095	Directorate of Command Area Development (Jammu )		
		O	2,84.35		
		S	-	7,98.29	(+)5,13.94
			2,84.35		

4. In respect of those schemes where the provision has distinctly and separately been placed, saving occurred mainly under the following heads; reasons for which were not communicated.

Head			Total Grant/ Appropriation	Actual Expenditure	Saving (-)
			(Lakh of rupees)		
2029	800	0099	General		
		0067	Rakhs and Farms Kashmir		
		O	1,03.95		
		S	-	79.12	(-)24.83
			1,03.95		
2401	800	0011	State Plan Normal		
		0612	Horticulture Planning and Marketing		
		O	3,40.37		
		S	-	2,93.18	(-)47.19
			3,40.37		
2415	80	120	0099 General		
		0040	SKUAST Kashmir		
		O	15,80.00	8,90.07	(-)6,89.93
		S	-		
		0060	SKUAST Jammu		
		O	5,70.00		
		S	-	4,27.50	(-)1,42.50
			5,70.00		
2415	80	120	0011 State Plan Normal		
		0040	SKUAST Kashmir		
		O	20,60.00	20,33.45	(-)26.55
		S	-		

**GRANT NO. 12 (Contd.)**

Head			Total Grant/ Appropriation (Lakh of rupees)	Actual Expenditure	Saving (-)
2435	01	101 0099	General		
		0612	Horticulture Planning and Marketing		
		O	2,94.72	2,94.72	2,46.91
		S	-		(-)47.81
		0612	Horticulture Planning and Marketing (Plan)		
		O	-	2,57.54	1.04
		S	2,57.54-		(-)2,56.50

**Capital Section**

5. In Capital Voted Section, a Supplementary Grant of Rs.9,60.75 lakh proved unjustified as the expenditure did not come even up to the level of original provision of Rs.85,81.55 lakh. No portion of the saving of Rs.53,01.62 lakh was anticipated or surrendered.
6. The provision had been placed at the disposal of various Controlling Officers under Major Head 4401-Capital Outlay on Crop Husbandry, but the Drawing and Disbursing Officers utilized a part of it on different schemes not contemplated in the approved Demand for Grants thereby deprived Audit to ascertain if the expenditure has been incurred on any "New Service/New Instrument of Service" and also in making comparison of excess/ savings sub headwise to that extent.
7. In respect of those schemes where the provision has distinctly and separately been placed, saving occurred mainly under the following heads; reasons for which were not communicated.

Head			Total Grant/ Appropriation (Lakh of rupees)	Actual Expenditure	Saving (-)
4401	800	0011	State Plan Normal		
		0222	Horticulture Construction Programme		
		O	3,60.00		
		S	-	3,60.00	3,35.46
					(-)24.54
4401	800	0011	State Plan Normal		
		0281	H P M C		
		O	44.00	44.00	37.36
		S	-		(-)6.64
		0612	Horticulture Planning and Marketing		
		O	12,50.00	12,50.00	2,63.49
		S	-		(-)9,86.51

**GRANT NO. 12 (Contd.)**

Head			Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving (-)
4402	102	0011	State Plan Normal		
		0266	Soil Conservation (Kashmir)		
		O	33.00	33.00	12.15
		S	-		(-)20.85

8. In respect of those schemes where the provision has distinctly and separately been placed in Demand for Grants, the saving was counterbalanced by the excess under the following heads; reasons for which were not communicated.

Head			Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Excess (+)
4401	800	0011	State Plan Normal		
		8054	J&K Agro Industries Corporation (Plan)		
		O	50.00	50.00	86.00
		S	-		(+)36.00
4402	102	0011	State Plan Normal		
		0251	Soil Conservation Jammu		
		O	37.45	37.45	1,76.51
		S	-		(+)1,39.06
4415	80	277	0011 Agriculture University (Jammu) (Plan)		
		0032			
		O	8,00.00	8,73.00	10,23.00
		S	73.00		(+)1,50.00
4415	80	277	0011		
		0056	Agriculture University (Kashmir) (Plan)		
		O	4,00.00	4,00.00	4,50.00
		S	-		(+)50.00

**GRANT NO. 12** (Conclld.)

9. Against the provision of Rs. 3,43.00 lakh under Major Head 4851 Capital Outlay on Village and Small Industries only an amount of Rs. 3,40.93 lakh was incurred.
10. Supplementary Grant of Rs.2,84.00 lakh under Major Head 4425- Capital Outlay on Co-operation proved injudicious as the expenditure of Rs. 2,32.12 lakh did not come even up to the Original Provision of Rs.2,50.00 lakh thereby resulting in overall saving of Rs.3,02.00 lakh.
11. Supplementary Grant of Rs.2,27.00 lakh under Major Head 4705- Capital Outlay on Command Area Development proved injudicious as even Original Provision of Rs.7,23.00 lakh remained un-utilized through out the year.
12. Against total estimates of Rs.11,45.00 lakh actual recovery was made to the tune of Rs.8,22.35 lakh; reasons for shortfall have not been intimated.

**GRANT NO. 13 – ANIMAL HUSBANDRY DEPARTMENT****MAJOR HEADS**

2403	Animal Husbandry
4403	Capital Outlay on Animal Husbandry
4404	Capital Outlay on Dairy Development
6403	Loans for Animal Husbandry

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

**Revenue:**

Voted-				
Original	1,34,01,18			
		1,45,34,97	1,45,13,34	(-) 21,63
Supplementary	11,33,79			

Amount surrendered during the year

**Capital :**

Voted-				
Original	9,85,42			
		13,47,17	6,44,01	(-) 7,03,16
Supplementary	3,61,75			

Amount surrendered during the year ...

Notes and Comments:

**Revenue Section**

1. In the Revenue (voted) Section Supplementary Grants of Rs. 11,33.79 lakh proved excessive in view of final saving of Rs. 21.63 lakh. No portion of the saving was anticipated and surrendered.
2. The State Government had placed the lumpsum budgetary provision at the disposal of various Controlling Officers under Major Head 2403-Animal Husbandry but the subordinate officers incurred the expenditure on different schemes having no provision in the Detailed Demand for Grants as approved by the Legislature thereby violating basic Government Accounting principles as enshrined in the Jammu & Kashmir State Budget Manual. This deviation from prescribed procedure in formulating the Detailed Demand for Grants and incurring of expenditure by the subordinate officers on the schemes not contemplated in the approved Demand for Grants has deprived Audit to ascertain if the expenditure has been incurred on any "New Service/New Instrument of Service" and also in making comparison of excess/ savings sub headwise to that extent.



**GRANT NO. 13 (Concl.)****Capital Section**

3. Supplementary Grant of Rs.3,61.75 lakh proved un-necessary as the expenditure did not come even upto the level of original provision of Rs. 9,85.42 lakh. No portion of the final saving of Rs. 7,03.16 lakh was anticipated and surrendered; reasons for which were not communicated.
4. Persistent saving as detailed below occurred during the last seven years; reasons for which were not communicated

Year	Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving (-)
1999-2000	8,53.00	2,52.47	(-) 6,00.53
2000-2001	14,87.06	2,80.65	(-) 12,06.41
2001-2002	5,07.25	3,45.73	(-) 1,61.52
2002-2003	7,32.83	3,04.84	(-)4,27.99
2003-2004	7,89.21	4,35.60	(-)3,53.61
2004-2005	9,91.00	5,31.95	(-)4,59.05
2005-2006	9,85.42	6,11.25	(-) 3,74.17

5. The State Government had placed the lumpsum budgetary provision at the disposal of various Controlling officers under Major Head 4403- Capital Outlay on Animal Husbandry but the subordinate officers incurred the expenditure on different schemes having no provision in the Detailed Demand for Grants as approved by the Legislature thereby violating basic Government Accounting principles as enshrined in the Jammu & Kashmir State Budget Manual. This deviation from prescribed procedure in formulating the Detailed Demand for Grants and incurring of expenditure by the subordinate officers on the schemes not contemplated in the approved Demand for Grants has deprived Audit to ascertain if the expenditure has been incurred on any "New Service/New Instrument of Service" and also in making comparison of excess/ savings sub headwise to that extent.
6. Entire provision of Rs.80.00 lakh under Major Head 4404 Capital Outlay on Dairy Development remained unutilized throughout the year. The provision of Rs.80.00 lakh has also remained unutilized during the previous year also; reasons for which have not been communicated.

## 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
2401	Crop Husbandry
2506	Land Reforms
3475	Other General Economic Services
4059	Capital Outlay on Public Works
4235	Capital Outlay on Social Security and Welfare
4250	Capital Outlay on Other Social Services
4401	Capital Outlay on Crop Husbandry

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

**Revenue:**

Voted-				
Original	2,57,90,58	4,59,31,59	5,51,25,53	(+)91,93,94
Supplementary	2,01,41,01			
<i>Charged-</i>				
Original	-	0,55	0,54	0,01
Supplementary	0,55			

Amount surrendered during the year

**Capital:**

Voted-				
Original	1,01,93,00			
Supplementary	-	1,01,93,00	3,26,02	(-) 98,66,98

Amount surrendered during the year

...

Notes and Comments:

**GRANT NO. 14 (Contd.)****Revenue Section**

1. Supplementary Grant of Rs.2,01,41.01 lakh in the Voted Revenue Section proved inadequate in view of the excess of Rs.91,93.94 lakh. The excess requires regularization.

2. Excess over the provision occurred mainly under the following heads; reasons for which have not been intimated.

Head				Total Grant/ Appropriation	Actual Expenditure	Excess(+)
				(Lakh of rupees)		
2029	103	0099	General			
		1050	Director Land Records			
		O	71.90			
		S	-	71.90	1,90.69	(+)1,18.79
2029	104	0099	General			
		1209	Management of Government Estates			
		O	81.35			
		S	-	81.35	91.97	(+)10.62
2055	117	0099	General			
		1057	Expenditure on Migrants (Relief Commissioner Jammu).			
		O	69,33.85			
		S		69,33.85	87,30.34	(+) 17,96.49
2070	800	0099	General			
		1078	Custodian General			
		O	26.34			
		S	-	26.34	30.19	(+)3.85
2250	800	0099	General			
		1612	Special Officer Auqaf			
		O	63.70			
		S	-	65.60	72.86	(+)7.26
		R	1.90			

**GRANT NO. 14** (Contd.)

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

Head				Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving (-)
2053	094	0099	General			
		1054	Land Acquisition Railways			
			O	17.60		
			S	-	17.60	(-)10.70
2053	094	0099	General			
		1056	Land Acquisition Collector Special Defence			
			O	77.15		
			S	-	77.15	(-)28.00
2053	094	0099	General			
		1077	Land Acquisition Thein Dam Project (Reimbursable from Government )			
			O	23.28		
			S	-	23.28	(-)12.21
2070	800	0099	General			
		0700	Sub Divisional Magistrates			
			O	66.68		
			S	-	64.78	(-)23.80
			R	(-)1.90		
2235	001	0099	General			
		1064	Provincial Rehabilitation Office Jammu (Non-Plan)			
			O	15.41		
			S	-	16.56	(-)6.63
			R	1.15		
2401	800	0031	Centrally Sponsored Scheme (Plan)			
		0748	Timely Reporting Scheme			
			O	25.00		
			S	-	25.00	(-)24.14
2506	102	0099	General			
		0569	Agrarian Reforms			
			O	16,61.35		
			S	-	16,61.35	(-)5,13.07
2506	102	0099	General			
		1059	Consolidation of Holdings			
			O	2,74.60		
			S	-	2,74.60	(-)70.28

**GRANT NO. 14 (Contd.)**

4. Audit could not ascertain whether the reduction of the original provision of Rs.29,14.79 lakh by Rs.1.15 lakh through re-appropriation against 'Collection Charges' subordinate to the Major Head 2029- Land Revenue was justified, as the portion of the provision was utilized on various schemes forming part of the collection charges; reasons for placing the lumpsum provision under 'collection charges' have not been communicated to Audit.
5. Provision of Rs.30,88.41 lakh under 101 Commissioners subordinate to Major Head 2053 – District Administration was incurred on other schemes like Divisional Commissioner, Dy. Commissioners, Revenue Training Schools etc. thereby deprived audit in making comparison of excess / saving sub headwise. Likewise, the provision of Rs.66.68 lakh under Sub Divisional Magistrate subordinate to MH 2070 - Other Administrative Services was incurred on Other Schemes like Area Development Officer etc. deprived Audit in making comparison of excess / saving sub headwise.
6. Against the lumpsum plan provision of Rs.14,50.00 lakh under Major Head 2506- Land Reforms an amount of Rs.996.54 lakh was incurred on different schemes not contemplated in the Demand for Grants; reasons thereof were not communicated.
7. The provision of Rs.35.00 lakh placed under 'Other Schemes' subordinate to Major Head 2235- Social Security and Welfare was utilized on the schemes like Haj Compensation, Land Compensation etc. depriving Audit from making comparison of excess/ saving sub headwise.

**Capital Section**

8. Original provision of Rs.1,01,93.00 lakh proved excessive in view of final saving of Rs.98,66.98 lakh; reasons for which were not communicated. No portion of the final saving of Rs.98,66.98 lakh was anticipated and surrendered.
9. Entire budget provision of Rs.1,00,00.00 lakh under Major Head 4235-Capital outlay on Social Security and Welfare and Rs.3.00 lakh under 4401- Capital Outlay on Crop Husbandry remained unutilized throughout the year; reasons for which have not been communicated
10. Out of the total lumpsum provision of Rs.1,90.00 lakh under Major Head 4059 Capital Outlay on Public Works, an amount of Rs.1,26.02 lakh was incurred resulting in saving of Rs.63.98 lakh; reasons for which were not communicated.
11. Rs.2,00.00 lakh have been incurred under Major Head 4250- Capital Outlay on Other Social Services without any budget provision; reasons for which have not been intimated.

**GRANT NO. 14 (Concl'd.)****12. Calamity Relief Fund: -**

A separate Calamity Relief Fund under Major Head 8121-General and Other Reserve Fund, 122-Calamity Relief Fund has been constituted by the Government on the basis of the recommendations of 11th Finance Commission with effect from 2000-2001. As per the scheme for constitution and administration of said fund Government of India shall make contributions of 75% with matching contribution of 25% by the State 11<sup>th</sup> Finance Commission with effect from 2000-2001. As per the scheme for constitution and administration of said Fund, Government of India shall make a contribution of 75% with matching contribution of 25% by the State Government. Credit to the Fund Account is effected by transfers from the Consolidated Fund of the State to 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.

(i) Contribution by the State Government	Rs.93.33 crore
(ii) Contribution by the Government of India	Rs.279.96 crore
Total	Rs.373.29 crore

The details of the fund and investments during the year 2006-2007 are as under:

Details of the Fund	8235- General and Other Reserve Fund. 112-Calamity Relief Fund -Investment Account (Crore of rupees)	8121 General and Other Reserve Fund. 122- Calamity Relief Fund
O.B. as on 1.4.2006	28.35	124.27
Receipts during 2006-2007	Nil	373.29
Disbursement during 2006-2007	Nil	228.00
Closing Balance	28.35	269.56
Details of Investment		
O.B. as on 1.4.2006	10.86	Nil
Investment during 2006-2007	10.86	Nil
Withdrawal from the Fund	Nil	Nil
Closing Balance	Nil	Nil

**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
5053	Capital Outlay on Road Transport
5475	Capital Outlay on Other General Economic Services

		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
			(Rupees in thousand)	
<b>Revenue:</b>				
Voted-				
Original	2,63,87	2,63,87	3,24,19	(+)60,32
Supplementary	-			
Amount surrendered during the year				...

**Capital:**

Voted-				
Original	7,43,73,46	7,43,73,46	6,00,51,77	(-)1,43,21,69
Supplementary	-			
Amount surrendered during the year				24,67,20

Notes and Comments:

**Revenue Section**

1. Original provision of Rs.2,63.87 lakh proved meagre in view of the excess of Rs.60.32 lakh. The excess requires regularization.
2. Lumpsum (Plan) provision of Rs.56.41 lakh under Major Head 2408-Food Storage and Ware Housing without giving detailed schematic break up deprived Audit in making comparison of excess/ saving sub headwise.
3. Significant saving occurred mainly under the following heads; reasons for which have not been intimated

Head		Total Grant/ Appropriation	Actual Expenditure	Saving (-)
			(Lakh of rupees)	
3475 - 106 0099	General			
	2160 Controller Legal Meteorology	1,65.80	1,60.59	(-)5.21

**GRANT NO. 15 (Contd.)**

4. Significant excess occurred mainly under the following heads; reasons for which have not been intimated

Head				Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Excess (+)
3475	106	0011	State Plan Normal			
		2160	Controller Legal Metrology			
		O	41.66			
		S	-	41.66	62.69	(+)21.03

**Capital Section**

5. Original provision of Rs.7,43,73.46 lakh proved excessive in view of the saving of Rs.1,43,21.69 lakh. Out of the total saving of Rs.1,43,21.69 lakh meagre amount of Rs.24,67.20 lakh was anticipated and surrendered.

6. Significant excess occurred mainly under the following heads; reasons for which have not been intimated

Head				Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Excess (+)
4235	60	800	0099 General			
			1153 Kerosene Oil			
			O 3,07.82			
			S -	3,07.82	4,70.87	(+)1,63.05
4408	01	101	0099 General			
			0370 Handling and Transport charges of Kashmir Wheat			
			O 4,50.73			
			S -	4,50.73	8,26.06	(+) 3,75.33
			0371 Handling and Transport charges of Kashmir Rice/ Paddy			
			O 21,43.62			
			S -	21,43.62	23,43.67	(+) 2,00.05

7. Saving has mainly occurred under the following heads; reasons thereof have not been intimated.

Head				Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving (-)
4235	60	800	0099 General			
			1228 Procurement and Supply of Essential Commodities (Sugar)			
			O 1,25,50.60			
			S -	1,25,50.60	85,62.92	(-)39,87.68



**GRANT NO. 15 (Conclld.)**

Head				Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving (-)
4408	01	101	0099 General			
			0372 Transport and Handling etc. of Ladakh Dispatches			
			O 5,33.73			
			S -	5,33.73	3,58.38	(-) 1,75.35
			0383 Kashmir Food and Supplies Department			
			O 39,86.74			
			S -	39,86.74	39,02.30	(-) 84.44
			0386 Handling and Transport charges of Jammu Paddy			
			O 23,85.78			
			S -	23,85.78	21,85.96	(-) 1,99.82
			0391 Handling and Transport charges of Jammu Wheat			
			O 39,69.82			
			S -	39,69.82	34,89.83	(-) 4,79.99
			0397 Jammu Food and Supplies Department			
			O 11,39.35			
			S -	11,39.35	10,78.10	(-) 61.25
			0399 Wheat/ Atta Kashmir			
			O 44,15.88			
			S -	44,15.88	29,70.34	(-) 14,45.54
			Wheat/ Atta Jammu			
			O 91,37.99			
			S -	91,37.99	84,82.94	(-) 6,55.05
			0403 Rice /Paddy Kashmir			
			O 2,64,73.37			
			S -	2,64,73.37	2,11,71.29	(-) 53,02.08
			Rice /Paddy Jammu			
			O 67,19.01			
			S -	67,19.01	42,01.96	(-) 25,17.05
4408	01	800	0099 General			
			0397 Other Expenditure			
			O 42.00			
			S -	42.00	-	(-) 42.00

8. Lumpsum Plan provision of Rs. 115.00 lakh under Major Head 4408 Capital Outlay on Food Storage and Warehousing remained unutilized throughout the years; reasons for which were not intimated.
9. Rs. 7.14 lakh was incurred under Major Head 5055 Capital Outlay on Road Transport without Budgetary Grants, reasons thereof were not communicated.
11. Against the estimated recoveries of Rs. 1,17,49.64 lakh and Rs. 5,40,12.48 lakh under Major Heads 4235 Capital Outlay on Social Security and Welfare and 4408 Capital Outlay on Food Storage and Warehousing respectively, the actual recoveries amounted Rs. 77,22.64 lakh and Rs.4,29,77.04 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
4215	Capital Outlay on Water Supply and Sanitation
5054	Capital Outlay on Roads and Bridges

		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
				(Rupees in thousand)
<b>Revenue:</b>				
Voted-				
Original	2,70,93,29			
		3,23,39,32	3,38,32,59	(+)14,93,27
Supplementary	52,46,03			
Amount surrendered during the year				...
<b>Capital:</b>				
Voted-				
Original	4,66,46,00			
		5,01,83,59	4,91,05,07	(-)10,78,52
Supplementary	35,37,59			
Amount surrendered during the year				...

Notes and Comments:

**Revenue Section**

1. Supplementary Grant for Rs.52,46.03 lakh proved insufficient to the extent Rs. 14,93.27 lakh. The excess of Rs. 14,93.27 lakh requires regularization.
2. The State Government has placed lumpsum budgetary provision at the disposal of the Controlling Officers under Major Heads 2059- Public Works, 3054- Roads and Bridges against various Primary Units but the subordinate officers incurred the expenditure under different schemes having no provision in the Detailed Demand for Grants as approved by the Legislature thereby violating basic Accounting Principles as enshrined in the State Budget Manual and depriving Audit in making comparison of excess / saving sub headwise.

**GRANT NO. 16 (Contd.)**

3. Against the provision of Rs.2,50.00 lakh placed for 'Maintenance and Repairs' under the sub Head 'Maintenance' subordinate to Major Head 2216- Housing only an amount of Rs.6,59.97 lakh was incurred on 'Maintenance and Repairs' and the remaining amount of Rs. 1,38.72 lakh and Rs. 69.95 lakh was incurred on 'Construction' and 800 'Other Expenditure' respectively which was not contemplated in the Demand for Grants.
4. Non furnishing of details of the provision of Rs. 35,75.00 lakh placed under "Plan Expenditure Transfer" Subordinate to Major Head 2059-Public Works has resulted in overstated expenditure vis-à-vis provision under the primary units to which the said provision was required to be allocated.

**Capital Section**

5. Supplementary Grant of Rs.35,37.59 lakh proved excessive to the extent of Rs. 10,78.52 lakh, no portion of final saving of Rs. 10,78.52 lakh was anticipated and surrendered.
6. Placement of lumpsum provision under Major head 4059- Capital Outlay on Public Works and 5054- Capital Outlay on Roads and Bridges without giving detailed breakup has deprived Audit in making comparison of excess / saving sub headwise as the provision exhibited for Rs. 4,28,38.00 lakh and Rs. 38,08.00 lakh respectively was incurred on the works not contemplated in the Demand for Grants.
7. No portion of the provision was distinctly earmarked for transfer to Reserve Fund Deposit Account under Major Head 5054 – Capital outlay on Roads and Bridges.
8. Suspense Transactions: - The expenditure in the Grant includes Rs.1,15,87.55 lakh under the head 'Suspense'. The nature of transactions under the head Suspense and Accounting procedure have been explained in Note 13 Grant No.5-Ladakh Affairs Department. An analysis of transaction accounted for under the head in this Grant during 2006-07 together with the opening and closing balances is given below.

Particulars/Major Head of Account	Opening Balance as on 1 <sup>st</sup> April 2006	Debits	Credits	Closing balance as on 31 <sup>st</sup> March 2007
(Lakh of rupees)				
2059-Public Works –				
Purchases	(-)13,48.51	-	-	(-)13,48.51
Stock	30,45.97	1,13,60.40	78,35.55	65,70.82
Misc. P.W. Advance	9,03.02	-	-	9,03.02
Workshop Suspense	0.28	-	-	0.28
Total	26,00.76	1,13,60.40	78,35.55	61,25.61

**GRANT NO. 16** (Contd.)

Particulars/Major Head of Account	Opening Balance as on 1st April 2006	Debits	Credits	Closing balance as on 31st March 2007
		(Lakh of rupees)		
2215-Water Supply and Sanitation				
Purchases	1.50	-	-	1.50
Stock	68.85	-	-	68.85
Misc. P.W. Advance	1.64	-	-	1.64
Workshop Suspense	(-)0.22	-	-	(-)0.22
Total	71.77	-	-	71.77
2216-Housing				
Purchases	(-)9.37	-	-	(-)9.37
Stock	61.60	-	-	61.60
Misc. P.W. Advance	0.89	-	-	0.89
Workshop Suspense	(-)2.09	-	-	(-)2.09
Total	51.03	-	-	51.03
2217-Urban Development				
Purchases	(-)4.48	-	-	(-)4.48
Stock	0.23	-	-	0.23
Misc. P.W. Advance	-	-	-	-
Workshop Suspense	-	-	-	-
Total	(-)4.25	-	-	(-)4.25
3054-Roads and Bridges-				
Purchases	(-)1,17.88	-	-	(-)1,17.88
Stock	13,32.90	2,27.15	16,60.54	(-)1,00.49
Misc. P.W. Advance	1,11.05	-	-	1,11.05
Workshop Suspense	0.01	-	-	0.01
Total	13,26.08	2,27.15	16,60.54	(-)1,07.31
4059-Capital Outlay on Public Works				
Stock	0.11	-	-	0.11
Total	0.11	-	-	0.11
4215-Capital Outlay on Water Supply and Sanitation.				
Purchases	(-)0.58	-	-	(-)0.58
Stock	21.16	-	-	21.16
Misc. P.W. Advance	1.20	-	-	1.20
Total	21.78	-	-	21.78

**GRANT NO. 16** (Contd.)

Particulars/Major Head of Account	Opening Balance as on 1st April 2006	Debits	Credits	Closing balance as on 31st March 2007
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(Lakh of rupees)

## 5054-Capital Outlay on Roads and

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

9. 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 2004-05 to 2006-07 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
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(In lakh of rupees)

(In lakh of rupees)

## 2059-Public Works "A" -

2004-05	3,85.08	1,14,31.40	29,68.57	11.55	2.99
2005-06	11,06.71	1,39,59.86	12,61.38	13.52	1.22
2006-07	3,00.61	1,58,46.69	52,71.51	44.98	14.96

## 2216-Housing -

2004-05	19,79.13	7,30.10	36.88	60.99	3.08
2005-06	16,28.31	11,45.88	70.37	-	-
2006-07	25,87.00	4,12.09	15.92	50.93	1.96

## 3054-Roads and Bridges -

2004-05	39,14.53	-	-	-	-
2005-06	16,09.98	19,85.14	123.30	-	-
2006-07	31,19.24	33,51.00	1,07.43	9.76	0.31

**GRANT NO. 16** (Contd.)

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 of rupees)			(In lakh of rupees)	
4059-Capital Outlay on Public Works "B" -					
2004-05	29,68.14	12,44.87	41.94	3,46.54	11.68
2005-06	46,61.25	-	-	2,55.00	5.47
2006-07	42,29.38	4,42.19	10.45	1,64.12	3.88
4216-Capital Outlay on Housing-					
2004-05	12,48.51	-	-	-	-
2005-06	14,03.62	-	-	-	-
2006-07	14,03.62	-	-	-	-
5054-Capital Outlay on Roads and Bridges -					
2004-05	3,12,21.99	-	-	-	-
2005-06	4,14,59.33	-	-	76.49	0.18
2006-07	4,49,93.90	-	-	-	-
4215- Capital Outlay on Water Supply and Sanitation					
2004-05	2,25,98.21	34,86.06	15.42	1,89.35	0.83
2005-06	3,44,31.25	-	-	-	-
2006-07	1,10.15	-	-	-	-

**GRANT NO. 16** (Concl'd.)

## 10. Central Road Fund (Subvention)

Out of the 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 Governments by crediting to Grants- in Aids (CRF Subvention) in the State Government Accounts. The allocation, other than those from the revenue, are credited to Major head 8449-Other Deposits, subvention from Central Road Fund by Contra debit to Major Head 5054- Roads and Bridges. Such of the expenditure under this head is to be meted out of the allocation (other than those from Reserve) and is set off by transfer of an equivalent amount from the deposit head viz., Major head 8449-Other Deposits. Subvention from Central Road Fund.

Total allocation made upto the end of March, 2007 to Jammu and Kashmir State Government by the Government of India out of this fund is Rs.1,62,48.44 lakh, against which the actual amount received by the State Government is Rs.1,61,60.13 lakh ending March 2007. The balance amount of Rs.88.31 lakh\* out of Rs.1,62,48.44 lakh is held by the Government of India to the credit of State Government in the Central Road Fund(Subvention).

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\* The amount is under reconciliation

**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
6210	Loans for Medical and Public Health

		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
		(Rupees in thousand)		
Revenue:				
Voted-				
Original	5,78,43,71	5,78,43,71	5,55,01,17	(-)23,42,54
Supplementary				
Amount surrendered during the year				...
Charged-				
Original	-	27,95	27,95	-
Supplementary	27,95			
Amount surrendered during the year				...
Capital:				
Voted-				
Original	86,07,39	1,71,57,77	1,84,02,59	(+)12,44,82
Supplementary	85,50,38			
Amount surrendered during the year				...

Notes and Comments:

**Revenue Section**

1. Original Provision of Rs. 5,78,43.71 lakh proved excessive in view of the final saving of Rs. 23,42.54 lakh. No portion of the final saving was anticipated and surrendered.



**GRANT NO. 17 (Contd.)**

2. Non furnishing of the detailed breakup of the provision of Rs. 29,50.00 lakh placed under “Plan Expenditure Transfer” subordinate to Major Head 2210. Medical and Public Health has resulted in overstatement of expenditure vis-à-vis provision under the primary units to which the said provision was actually required to be allocated.

3. The details of persistent savings during the last seven years is given below:

Year	Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving (-)
1999-2000	3,69,50.51	3,35,15.54	(-) 34,34.97
2000-2001	4,12,84.63	3,61,04.26	(-) 51,80.37
2001-2002	4,17,15.57	3,88,39.64	(-) 28,75.93
2002-2003	4,75,68.36	3,91,84.15	(-) 83,84.21
2003-2004	4,63,43.25	3,88,64.25	(-) 74,79.00
2004-2005	4,67,92.71	4,32,49.23	(-) 35,43.48
2005-2006	5,31,86.57	4,87,38.91	(-) 44,47.66

4. The State Government had placed the lumpsum budgetary provision at the disposal of various Controlling Officers under Major Head 2210-Medical and Public Health, but the subordinate officers incurred the expenditure on different schemes having no provision in the Detailed Demand for Grants as approved by the Legislature thereby violating basic Government Accounting Principles as enshrined in the Jammu & Kashmir State Budget Manual. This deviation from prescribed procedure in formulating the Detailed Demand for Grants and incurring of expenditure by the subordinate officers on the schemes not contemplated in the approved Demand for Grants deprived Audit from ascertaining if the expenditure was incurred on any “New Service /New Instrument of Service” and also in making comparison of excess/ savings sub headwise to that extent.
5. Against the original lumpsum provision of Rs.28,00.00 lakh placed under Major Head 2211- Family Welfare an amount Rs. 25,85.53 lakh was incurred on the schemes not shown distinctly in the Demand for Grants.

**Capital Section**

6. Supplementary Grant of Rs. 85,50.38 lakh proved insufficient in view of the final excess of Rs. 12,44.82 lakh which requires regularization.

**GRANT NO. 17 (Contd.)**

7. Significant excess has occurred under the following, reasons thereof were not communicated.

Head					Total Grant/ Appropriation	Actual Expenditure	Excess(+)
					(Lakh of rupees)		
4210	01	800	0011	State Plan Normal			
			0305	Medical College Srinagar			
				O	3,51.00		
				S	3,10.00	6,61.00	13,74.53 (+) 7,13.53
4210	01	800	0011	State Plan Normal			
			1540	Dental College Srinagar			
				O	1,10.00		
				S	-	1,10.00	1,76.04 (+)66.04
4210	01	800	0011	State Plan Normal			
			1541	Associated Hospital Srinagar			
				O	3,50.00		
				S	-	3,50.00	7,77.83 (+) 4,27.83
4210	01	800	0011	State Plan Normal			
			1542	Associated Hospital Jammu			
				O	2,54.39		
				S	-	2,54.39	35,09.67 (+) 32,55.28

8. Significant saving has occurred under the following heads reasons; thereof were not communicated.

Head					Total Grant/ Appropriation	Actual Expenditure	Saving (-)
					(Lakh of rupees)		
4210	01	800	0011	State Plan Normal			
			1544	Jehlum Valley Medical College			
				O	5,80.00		
				S	-	5,80.00	4,09.18 (-) 1,70.82
4210	01	800	0011	State Plan Normal			
			0166	Medical College Jammu			
				O	2,00.00		
				S	24,00.00	26,00.00	22,58.66 (-) 3,41.34
4210	01	800	0011	State Plan Normal			
			2023	Government Dental Hospital Jammu			
				O	3,50.00		
				S	-	3,50.00	2,95.04 (-)54.96

**GRANT NO. 17 (Conclld.)**

9. Original provision in respect of following schemes have remained unutilized through out the year, reasons thereof were not communicated.

Head					Total Grant/ Appropriation (Lakh of rupees)	
4210	01	800	0011	State Plan Normal		
			1538	Drug and Food Control		
			O	39.00		
			S	-	-	39.00
4210	01	800	0011	State Plan Normal		
			1539	Indian System of Medicine (ISM)		
			O	73.00		
			S	-	-	73.00

10. The original provision as well as Supplementary grants were placed with Director Health, Jammu, Director Health, Kashmir and Medical Institutions with the Director SKIMS in lumpsum under various primary units subordinate to Major Head 4210 Capital Outlay on Medical and Public Health. whereas the expenditure was incurred by the Drawing and Disbursing Officers under the schemes which are not contemplated in the approved Demand for Grants. Audit has been deprived of making comparison of excess/ savings sub headwise.

**GRANT NO.18 – SOCIAL WELFARE DEPARTMENT****MAJOR HEADS**

2070	Other Administrative Services
2225	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes
2235	Social Security and Welfare
2236	Nutrition
4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes
4235	Capital Outlay on Social Security and Welfare
4236	Capital Outlay on Nutrition

		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
		(Rupees in thousand)		
<b>Revenue:</b>				
Voted-				
Original	1,33,48,64	1,33,48,64	2,51,27,15	(+)1,17,78,51
Supplementary				
Amount surrendered during the year				...
<b>Capital :</b>				
Voted-				
Original	1,22,05,25	1,22,05,25	14,46,20	(-)1,07,59,05
Supplementary				
Amount surrendered during the year				...

**Revenue Section**

1. Original provision of Rs.1,33,48.64 lakh proved meagre to the extent of Rs.1,17,78.51 lakh. No portion of the final excess of Rs.1,17,78.51 lakh was either counterbalanced or regularized through Supplementary Grants.

**GRANT NO. 18 (Contd.)**

2. Persistent excess as detailed below have occurred during the last six years also.

Year	Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving (-)
2000-01	74,34.01	87,19.94	(+)12,85.93
2001-02	89,54.16	96,05.71	(+)6,51.55
2002-03	1,01,28.94	1,02,49.95	(+)1,21.01
2003-04	1,17,71.20	1,41,13.38	(+)23,42.18
2004-05	1,44,90.51	1,69,83.11	(+)24,92.60
2005-06	1,55,77.61	1,66,76.82	(+)10,99.21

3. Lumpsum plan provision of Rs.5,29.70 lakh under “Welfare of Gujjar and Bakerwals”, Rs. 7,97.33 lakh, for “Welfare of SC/Tribe and Other Backward Classes”, Rs.50.07 lakh under “Welfare of Pahari Speaking People” and Rs.3,50.00 lakh under “Post Matric Scholarship (CSS)” subordinate to Major Head 2225- “Welfare of SC/ST and Other Backward Classes” and lumpsum plan provision of Rs.25, 00.00 lakh and Rs.37, 36.00 lakh placed with the Controlling Officers viz. Director Social Welfare, Jammu and Director Social Welfare, Kashmir respectively under Major Head 2235- Social Security and Welfare for Other Social Security and Welfare Programmes without giving detailed breakup has deprived Audit in making comparison of excess / saving sub headwise as the expenditure has appeared under different heads which fall within the above schemes.
4. The State Government had placed a provision of Rs.2,78.15 lakh and Rs.2,82.26 lakh with the Controlling Officers viz. Director Social Welfare Kashmir and Director Social Welfare Jammu for “Direction and Administration” subordinate to Major Head 2235- Social Security and Welfare under various primary units, but the Drawing and Disbursing Officers incurred expenditure under the schemes like District level/ Tehsil level Offices etc. which are not contemplated in Demand for Grants thereby deprived Audit in making comparison of excess / saving sub headwise.
5. Significant excess occurred under the following heads; reasons thereof were not communicated.

Head	Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Excess(+)
2225 02 800 0011 State Plan Normal			
1814 Tribal Sub Plan (SCA)			
O	6.05		
S	-	6.05	4,87.18
			(+)4,81.13

**GRANT NO. 18** (Contd.)

Head					Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Excess(+)	
2225	03	001	0099	General				
			0442	Advisory Board for Gujjar and Bakarwals				
				O	1,30.25			
				S	-	1,30.25	2,01.01	(+)70.76
2225	03	277	0099	General				
			1444	Pre Matric Scholarship				
				O	1.65			
				S	-	1.65	1,54.19	(+)1,52.54
2225	80	800	0099	General				
			1099	Ladies Vocation Centres Jammu				
				O	11.68			
				S	-	11.68	17.88	(+)6.20
2225	80	800	0099	General				
			2036	Development of Cottage Industries Centre Jammu				
				O	74.67			
				S	-	74.67	1,23.50	(+)48.83
2225	80	800	0099	General				
			2037	Development of Cottage Industries Centre Kashmir				
				O	50.10			
				S	-	50.10	69.57	(+)19.47
2235	02	102	0099	General				
			2044	Establishment of Bal Ashram Kashmir				
				O	78.86			
				S	-	78.86	1,00.72	(+)21.86
2235	02	102	0099	General				
			2045	Establishment of Bal Ashram Jammu				
				O	77.59			
				S	-	79.71	94.53	(+)14.82
				R	2.12			
2235	02	102	0031	Centrally Sponsored Scheme				
			1829	Post Matric Scholarship (Plan)				
				O	1,00.00			
				S	-	1,00.00	2,23.12	(+)1,23.12
2235	02	103	0099	General				
			2042	Homes for Destitutes and Deserted Women ,Nari Niketan Kashmir				
				O	34.05			
				S	-	34.05	55.45	(+)21.40

**GRANT NO. 18** (Contd.)

Head					Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Excess(+)
2235	02	103	0099	General			
			2043	Homes for Destitutes and Deserted Women Nari Nikatan Jammu			
				O	50.46		
				S	-	50.46	(+)23.26
2235	02	104	0099	General			
			1101	Old Age Pension (OAP) (ISSS) Children			
				O	24,71.64		
				S	-	24,71.64	(+)67,15.34
2235	02	800	0099	General			
			1107	Stipend to Destitute			
				O	3.14		
				S	-	3.14	(+)1.96
2235	02	800	0099	General			
			1109	State Social Welfare Board 50%			
				O	23.80		
				S	-	23.80	(+)30.03
2235	02	800	0099	General			
			1112	Welfare of Handicapped			
				O	3.30		
				S	-	3.30	(+)30.23
2235	02	800	0099	General			
			1834	State Share to Border Area Project 33%			
				O	5.00		
				S	-	5.00	(+)2,85.47
2235	02	800	0099	General			
			2048	Chairman State Board 100%			
				O	19.00		
				S	-	19.00	(+)6.07
2235	60	800	0099	General			
			2047	Monitoring and Evaluation Cell Jammu			
				O	4.14		
				S	-	5.00	(+)13.73
				R	0.86		
2070		105	0099	General			
			1791	State Commission for Women			
				O	24.60		
				S	-	24.60	(+)5.99

**GRANT NO. 18 (Contd.)**

Head					Total Grant/ Appropriation	Actual Expenditure	Excess(+)
					(Lakh of rupees)		
2235	60	800	0099	General			
			2046	Monitoring and Evaluation Cell Kashmir			
				O	5.80		
				S	-	5.80	(+)6.84
2235	02	103	0099	General			
			2040	Social Welfare Centres Kashmir			
				O	2,01.81		
				S	-	2,01.81	(+)8.69
			2041	Social Welfare Centres Jammu			
				O	2,19.98		
				S	-	2,19.98	(+)16.56
6.	Significant saving occurred under the following heads; reasons thereof were not communicated						
Head					Total Grant/ Appropriation	Actual Expenditure	Saving (-)
					(Lakh of rupees)		
2070		105	0099	General			
			0502	State Commission for Backward Classes			
				O	50.70		
				S	-	50.70	(-)21.98
2225	03	102	0011	State Plan Normal			
			1827	Welfare of Schedule Caste / Tribe and OBC's (Non-Plan)			
				O	21.55		
				S	-	21.55	(-)4.02
2225	03	277	0099	General			
			1080	Establishment of Markaz Bahboodi Khawateen Miskeen Bagh			
				O	55.00		
				S	-	55.00	(-)5.71
			1094	Gujjar and Bakerwal Hostel Miskeen Bagh Srinagar			
				O	13.40		
				S	-	13.40	(-)2.20
2225	03	102	0011	State Plan Normal			
			1828	Welfare of Pahari Speaking People			
				O	50.07		
				S	-	50.07	(-)34.79



**GRANT NO. 18 (Contd.)**

Head				Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving (-)
2235	02	102	0031 Centrally Sponsored Scheme			
			1833 Implementation of Balika Samaridhi Yojana (Plan)			
			O	60.00		
			S	-	60.00	(-)55.78
2235	02	800	0099 General			
			1113 Training and Research Grant –in-Aid			
			O	14.00		
			S	-	14.00	(-)12.29
2236	80	800	0011 State Plan Normal			
			1839 Applied Nutrition Plan			
			O	9,66.00		
			S	-	9,66.00	(-)9,54.99

7. Expenditure under the following CSS schemes was incurred without Budgetary provision; reasons thereof were not communicated.

Head				Actual Expenditure (Lakh of rupees)
2225	80	800	0031 Centrally Sponsored Scheme	
			1814 Tribal Sub Plan (Plan)	1,27.29
			1828 Special Component Schedule Caste / Schedule Tribe	18.19
2235	02	102	0031 Centrally Sponsored Scheme	
			1287 Integrated Child Development (Plan)	73,70.61
			1840 Special Component Plan Anganwari (Plan)	80.06
			1814 Tribal Sub Plan (Plan)	5.52
			0520 UDISHA (Plan)	1,61.41

8. As per the paid vouchers expenditure to the tune of Rs.80.06 lakh was incurred on 'Special Component Plan Anganwari' Centrally Sponsored Scheme subordinate to Major Head 2235- Social Security and Welfare against nil provision when the provision of Rs.6,50.00 lakh for such Centrally Sponsored Scheme exists under its Capital Head 4235 – Capital Outlay on Social Security and Welfare which has remained unutilized through out the year; reasons for the same have not been intimated.
9. Expenditure to the tune of Rs.34.97 lakh (Non-Plan) was incurred on the scheme 'Advisory Board for Development of Pahari Speaking People' subordinate to Major Head 2225- Welfare of Schedule Castes, Schedule Tribes and Other Backward Classes without budgetary provision.

**Capital Section**

10. Original provision of Rs. 1,22,05.25 lakh proved excessive to the extent of Rs. 1,07,59.05 lakh. No portion of saving of Rs. 1,07,59.05 was anticipated and surrendered. An amount of Rs. 70,70.16 lakh remained unutilized during the last year also.

**GRANT NO. 18 (Concl'd.)**

11. Against the total provision of Rs. 38,00.00 lakh under "Nutrition" subordinate to Major Head 4236 Capital Outlay on Nutrition an amount of Rs. 4,07.90 lakh was incurred resulting in saving of Rs. 33,92.10 lakh; reasons for same have not been intimated.
12. Out of the total Plan Provision of Rs.65,95.00 lakh under Major Head 4235-Capital Outlay on Social Security and Welfare, Rs.10,55.00 lakh had been placed in lumpsum under State Plan viz.Rs.5,28.00 lakh under 'Director Social Welfare Jammu' Rs.5,67.00 lakh for 'Director Social Welfare Kashmir.' Besides Rs.45,50.00 and Rs. 1,50.00 lakh were placed in lumpsum under Integrated Child Development Schemes Centrally Sponsored Scheme and investment in Womens Development Corporation Ltd. The Drawing and Disbursing Officers incurred the expenditure on schemes which fall under the above schemes but were not contemplated in the approved Demand for Grants, thereby depriving Audit of making comparison of excess/saving sub head wise.
13. Though the State Government had placed the provision under certain Schemes like 'Gujjar and Bakerwal' (Rs.1,77.00 lakh), 'Tribal sub plan (Rs.12,24.00 lakh), Welfare of Schedule Caste / Tribe (Rs.3,50.00 lakh) and Welfare of Pahari Speaking People (Rs.59.25 lakh) subordinate to Major Head 4225- Capital Outlay on Welfare of SCs / STs and Other Backward Classes yet the Drawing and Disbursing Officers utilized the portion of the provision on those schemes like construction of SC Boys Hostel, Construction of Tribal Bhawan, Special Central Assistance for Tribal sub plan, Investment in JK SC and Backward Classes Development Corporation etc. which fall under the above schemes but not contemplated in the approved Demand for Grants thereby depriving the Audit in making comparison of excess / savings sub headwise.
14. Entire provision remained unutilized in respect of below noted schemes; reasons for which were not communicated.

Head					Total Grant/ Appropriation (Lakh of rupees)
4235	01	201	0011	State Plan Normal	
			2158	Council for Rehabilitation for Victims of Militancy	1,50.00
4235	02	102	0031	Centrally Sponsored Scheme	
			1840	Special Component Plan Anganwari	6,50.00

## GRANT NO.19 – HOUSING AND URBAN DEVELOPMENT DEPARTMENT

### MAJOR HEADS

2217	Urban Development
4216	Capital Outlay on Housing
4217	Capital Outlay on Urban Development
6216	Loans for Housing
6217	Loans for Urban Development
7610	Loans to Government Servants etc.

		Total Grant/ Appropriation	Actual Expenditure (Rupees in thousand)	Excess (+) Saving (-)
<b>Revenue:</b>				
Voted-				
Original	1,63,83,86	1,63,83,86	1,40,17,04	(-)23,66,82
Supplementary	-			
Amount surrendered during the year				...
<b>Capital:</b>				
Voted-				
Original	1,67,83,50	1,67,83,50	61,22,16	(-)1,06,61,34
Supplementary				
Amount surrendered during the year				11,53,81
Notes and Comments:				

### Revenue Section

1. Original provision of Rs.1,63,83.86 lakh proved excessive in view of the final saving of Rs.23,66.82 lakh. No portion of the final saving was anticipated and surrendered.
2. Persistent saving as detailed below has occurred during the last five years also.

Year	Total Grant	Actual Expenditure (Lakh of rupees)	Saving (-)
2000-2001	79,09.24	68,93.59	(-)10,15.65
2001-2002	84,67.67	69,98.08	(-)14,69.59
2002-2003	85,72.77	78,85.78	(-)6,86.99
2003-2004	1,03,72.65	85,11.95	(-)18,60.70
2004-2005	1,05,01.17	91,01.19	(-)13,99.98
2005-2006	1,72,25.08	1,32,83.76	(-)39,41.32

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

3. Significant savings occurred mainly under the following heads; reasons for which have not been communicated.

Head					Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving (-)
2217	03	001	0099	General			
			0099	Chief Town Planner			
			O	71.95			
			S	-	71.95	53.89	(-)18.06
2217	03	191	0099	General			
			1438	Srinagar Municipality			
			O	45,79.80			
			S		45,79.80	39,31.68	(-)6,48.12
2217	05	191	0099	General			
			2035	Grant to Municipality and Local Bodies Jammu			
			O	20,61.63			
			S	-	20,61.63	16,74.03	(-)3,87.60
2217	05	191	0011	Plan			
			1297	Urban Development			
			O	1,53.66			
			S	-	1,53.66	14.93	(-)1,38.73

4. Saving was partly counterbalanced by the excess under the following heads; reasons for which have not been intimated.

Head					Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Excess(+)
2217	03	001	0099	General			
			1148	Chief Architect J&K			
			O	95.45			
			S	-	95.45	99.07	(+)3.62
2217	03	191	0099	General			
			1437	Jammu Municipality			
			O	27,85.99			
			S	-	27,85.99	32,07.78	(+)4,21.79
2217	05	191	0099	General			
			2034	Grant to Municipalities and Local Bodies Kashmir			
			O	25,72.58			
			S	-	25,72.58	25,95.40	(+)22.82

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

Head					Total Grant/ Appropriation	Actual Expenditure	Excess(+)
					(Lakh of rupees)		
2217	05	800	0099	General			
			1139	Director Local Bodies Jammu			
			O		1,30.85		
			S		-	1,30.85	(+)1,44.37
2217	05	800	0099	General			
			1439	Director Local Bodies Kashmir			
			O		1,54.05		
			S		-	1,54.05	(+)1,11.54
2217	80	001	0099	General			
			1138	Chief Engineer UEED J&K Srinagar			
			O		35.35		
			S		-	35.35	(+)35.41

5. Provision under the following heads remained unutilized throughout the year, reasons for which have not been communicated.

Head					Total Grant/ Appropriation (Lakh of rupees)
2217	05	191	0011	Plan	
			0862	Urban Poverty Alleviation (NRY) State Plan	1,28.30
			1299	Sewerage	15,00.00
			1900	Valmiki Ambedkar Awas Yojana (VAMBAY)	20.00
			2149	National Slum Development Programme (NSDP)	10,00.00
			2150	Augmented Urban Water Supply Programme	10,00.00
			2148	USEP	20.00

**Capital Section**

6. Original provision of Rs. 1,67,83.50 Lakh proved excessive in view of final saving of Rs. 1,06,61.34 Lakh. Out of the huge amount of saving of Rs.1,06,61.34 lakh meager amount of Rs.11,53.81 lakh was anticipated and surrendered. Saving amounting to Rs. 27,14.23 lakh occurred during previous year also.

7. Significant savings occurred under the following heads; reasons for which were not communicated.

Head					Total Grant/ Appropriation	Actual Expenditure	Saving (-)
					(Lakh of rupees)		
4217	03	800	0011	State Plan Normal			
			0862	Urban Poverty Alleviation (NRY) State Plan			
			O		1,28.00		
			S		-	1,28.00	(-)59.50

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

Head				Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving (-)
4217	03	800	0011	State Plan Normal		
			1296	Drainage		
				O	9,00.00	
				S	-	
					9,00.00	1.93
						(-)8,98.07
			1297	Urban Development		
				O	60,26.00	
				S	-	
					60,26.00	6,13.20
						(-)54,12.80
4217	03	800	0031	CSS		
			1441	Integrated Small and Medium Towns		
				O	1,50.00	
				S	-	
					1,50.00	65.00
						(-)85.00

8. Significant excess occurred under the following heads; reasons for which were not intimated.

Head				Total Grant/ Appropriation	Actual Expenditure	Excess(+)
4216	01	700	0011	State Plan Normal		
			0893	Other Housing Schemes		
				O	3,00.00	
				S	-	
					3,00.00	4,83.04
						(+)1,83.04
7610		201	0099	State Plan Normal		
			1145	Housing Building Advance (Government Employee)		
				O	5.00	
				S	-	
					5.00	20.19
						(+)15.19

9. Entire provision under following heads remained unutilized throughout the year, reasons for which were not intimated.

Head				Total Grant Appropriation (Lakh of rupees)
4217	03	800	0011	State Plan Normal
			1298	Dal Development
			1299	Sewerage
			2132	12 <sup>th</sup> Finance Commission
7610		201	0099	General
			1144	House Building Advance to I.A.S Officers

**GRANT NO. 19** (Concl'd.)

10. Against estimated recoveries of Rs.316.00 lakh in grant Nil recoveries were effected; reasons thereof were not communicated.
11. An amount of Rs. 8,62.22 lakh and Rs. 20,23.41 lakh was incurred under “Urban Poverty Alleviation (NRY)” and “Urban Development” subordinate to Group Head 0031 under Major Head 4217- Capital outlay on Urban Development without Budgetary provision; reasons thereof were not intimated

**GRANT NO. 20 – TOURISM DEPARTMENT****MAJOR HEADS**

2406	Forestry and Wild Life
3452	Tourism
4406	Capital Outlay on Forestry and Wild Life
5452	Capital Outlay on Tourism
7452	Loans for Tourism

		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
(Rupees in thousand)				
<b>Revenue:</b>				
Voted-				
Original	47,20,55			
		49,76,78	47,13,81	(-)2,62,97
Supplementary	2,56,23			
Amount surrendered during the year				-

**CAPITAL:**

Voted-				
Original	60,25,00			
		73,38,35	78,91,42	(+)5,53,07
Supplementary	13,13,35			
Amount surrendered during the year				-

Notes and Comments:

**Revenue Section**

- Supplementary Grant of Rs.2,56.23 lakh proved injudicious as the expenditure did not come even up to the level of original provision of Rs.47,20.55 lakh. No portion of the final saving of Rs.2,62.97 lakh was anticipated and surrendered.
- The State Government had placed the lumpsum budgetary provision at the disposal of various Controlling officers under Major Heads 2406-Forestry and Wild Life up to the primary units but the subordinate officers incurred the expenditure on different schemes not contemplated in the Detailed Demand for Grants as approved by the Legislature. This deviation from prescribed procedure and incurring of expenditure by the subordinate officers on schemes not contemplated in the approved Detailed Demand for Grants violated basic Government Accounting principles in formulating the Detailed Demand for Grants. This has deprived Audit from ascertaining if the expenditure had been incurred on any "New Service /New Instrument of Service" and also in making comparison of excess/ saving sub headwise to that extent.



**GRANT NO.20** (Contd.)

3. Persistent savings as detailed below have occurred during the last six years also.

Year	Total Grant/ Appropriation	Actual Expenditure	Saving (-)
(Lakh of rupees)			
2000-2001	31,82.00	19,45.35	(-)12,36.65
2001-2002	29,86.19	27,12.23	(-)2,73.96
2002-2003	37,44.58	29,84.85	(-)7,59.73
2003-2004	39,05.28	37,22.75	(-)1,82.53
2004-2005	44,17.66	40,80.97	(-)3,36.69
2005-2006	49,54.41	46,69.55	(-)2,84.86

4. Saving in the Grant occurred mainly under the following heads; reasons thereof were not communicate.

Head	Total Grant/ Appropriation	Actual Expenditure	Saving (-)
(Lakh of rupees)			
3452 01 800 0099 General			
1127 Gulmarg Project Organization			
O 1,83.00			
S -	1,83.00	11.69	(-)1,71.31
3452 01 800 0099 General			
1617 Pahalgam Project Organization			
O 2,12.00			
S -	2,12.00	86.91	(-)1,25.09
3452 01 800 0099 General			
1232 Sonamarg Development Authority			
O 15.00			
S 30.00	45.00	25.96	(-)19.04
3452 01 800 0099 General			
1891 Pahalgam Development Authority			
O			
S 31.00	31.00	1.09	(-)29.91

**GRANT NO.20 (Contd.)**

5. Saving was partly counterbalanced by the excess under the following heads; reasons thereof were not communicated.

Head				Total Grant/ Appropriation	Actual Expenditure	Excess(+)
					(Lakh of rupees)	
3452	80	001	0099	General		
			1892	Gulmarg Development Authority		
			O	-		
			S	3.36	3.36	5.01
						(+)1.65
3452	80	001	0099	General		
			1932	Royal Spring Golf Course		
			O	46.50		
			S	-	46.50	65.00
						(+)18.50
3452	01	800	0099	General		
			1120	Convention Complex		
			O	3,14.00		
			S	-	3,14.00	3,18.00
						(+)4.00

6. Non-furnishing of details of the provision of Rs.21,86.00 lakh under “Plan Expenditure Transfer” subordinate to below mentioned Major Heads has resulted in overstatement of expenditure vis-à-vis budgetary provision under the primary units to the extent to which the said provision relates.

Head		Total Grant/ Appropriation
		(Lakh of rupees)
	2406	Forestry and Wild Life
		12,66.00
	3452	Tourism
		9,20.00

7. Non-furnishing of details of schematic breakup of the lumpsum (Supplementary Plan) provision of Rs.1,63.87 lakh under Major Head 3452- Tourism has deprived Audit in making comparison of excess / saving sub-head wise under the plan schemes.
8. Non furnishing of schematics details of the provision of Rs.17,15.55 lakh placed under ‘Direction and Administration’ subordinate to Major Head 3452- Tourism when the portion of the said provision was incurred by Drawing and Disbursing Officers on the schemes not contemplated in the Demand for Grants has resulted in depriving Audit in making comparison of excess / saving sub head wise
9. Plan expenditure to the tune of Rs.17.92 lakh and Rs.17.87 lakh was incurred under the schemes viz. Gulmarg Project Organization and Pahalgam Project Organization subordinate to Major Head 3452- Tourism respectively without budgetary Grants.

**GRANT NO.20 (Conclld.)****Capital Section**

10. In the Capital Voted Section, Supplementary grant of Rs.13,13.35 lakh proved inadequate in view of the final excess of Rs.5,53.07 lakh which requires regularization. Excess to the tune of Rs.8,83.90 lakh occurred during the previous year also.
11. Placement of lumpsum provision of Rs.1,50,00.00 lakh (original) and Rs.13,13.35 lakh (supplementary) under Major Heads 4406- Capital Outlay on Forestry and Wild Life and 5452- Capital Outlay on Tourism respectively without giving schemewise detailed break up has deprived Audit in making comparison of excess / saving sub headwise; reasons for placing the provision in lumpsum has not been communicated.
12. Expenditure amounting to Rs.40.03 lakh was incurred under Major Head 7452- Loans for Tourism without budgetary Grants; reasons thereof were not communicated.

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

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

		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
				(Rupees in thousand)
<b>Revenue:</b>				
Voted-				
Original	1,91,89,60	1,91,89,60	2,00,82,62	(+)8,93,02
Supplementary	-			
Amount surrendered during the year				
<b>Capital:</b>				
Voted-				
Original	78,45,00	78,45,00	35,34,97	(-)43,10,03
Supplementary	-			
Amount surrendered during the year				
				31,84,65
Notes and Comments:				

**Revenue Section**

1. Original provision of Rs. 1,91,89.60 lakh proved meagre in view of the final excess of Rs.8,93.02 lakh. The excess requires regularization.
2. The State Government had placed the lumpsum budgetary provision at the disposal of various Controlling officers under Major Heads 2402-Soil and Water Conservation, 2406-Forestry and Wild Life and 3435-Ecology and Environment but the subordinate officers incurred the expenditure on different schemes having no provision in the Detailed Demand for Grants as approved by the Legislature thereby violating basic Government Accounting principles as enshrined in the Jammu & Kashmir State Budget Manual. This deviation from prescribed procedure in formulating the Detailed Demand for Grants and incurring of expenditure by the subordinate officers on the schemes not contemplated in the approved Demand for Grants deprived Audit from ascertaining if the expenditure was incurred on any "New Instrument of Service/ New Service" and also in making comparison of excess/ savings sub headwise to that extent.

**GRANT NO. 21** (Contd.)

3. Non furnishing of details of the provision of Rs.68,90.00 lakh placed under “Plan Expenditure Transfer” subordinate to Major Heads 2402 – Soil and Water Conservation (Rs.7,68.00 lakh), 2406- Forestry and Wild Life (Rs.56,49.00 lakh), 3435- Ecology and Environment (Rs.4,73.00 lakh) has resulted in overstated expenditure vis-à-vis Budgetary provision under the primary units to which the above provision relates but not allocated.
4. In respect of those schemes where the provision has been distinctly made in the Demand for Grants, significant saving occurred mainly under the following heads; reasons thereof were no communicated.

Head				Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving (-)
2406	01	070	0099 General			
			0359 Communication and Building			
			O	50.00		
			S	-	50.00	37.52
						(-) 12.48
2406	01	101	0099 General			
			0352 Forest Conservation and Development			
			O	69.00		
			S	-	69.00	48.66
						(-)20.34
2406	01	105	0099 General			
			0358 Forest Produce			
			O	15,08.50		
			S	-	15,08.50	5,29.76
						(-)9,78.74
2406	01	800	0099 General			
			0193 Forest Protection Force			
			O	15,83.00		
			S	-	15,83.00	4,14.20
						(-)11,68.80
2406	01	800	0099 General			
			0194 Social Forestry			
			O	22,35.00		
			S	-	22,35.00	2,89.02
						(-)19,45.98
2406	02	110	0099 General			
			0351 Environment Forestry and Wild Life			
			O	11,38.35		
			S	-	11,38.35	7,20.48
						(-)4,17.87
3435	04	800	0099 General			
			0276 Population Control Board (Non-Plan)			
			O	3,63.00		
			S	-	3,63.00	1,50.00
						(-)2,13.00

**GRANT NO. 21** (Contd.)

5. The Expenditure under the following schemes was incurred without budget provision. Reasons for which were not communicated.

Head					Actual Expenditure (Lakh of rupees)
2406	01	800	0099	General	
			0196	State Forest Institute (P)	2.21
2406	01	800	0099	General	
			1727	Regeneration of Degraded Forests (P)	18.57
2406	01	800	0011	State Plan Normal	
			0200	Forest Territorial	1,43.00
2406	01	001	0011	State Plan Normal	
			0865	Wildlife Protection	3.48

6. In respect of those schemes where provision had distinctly been placed in the instant Demand for Grants, entire provision under the following heads remained unutilized throughout the year; reasons for which have not been intimated.

Head					Total Grant / Appropriation (Lakh of rupees)
2406	02	110	0031	Centrally Sponsored Scheme	
			0074	Seed Development (Plan)	40.00
2406	02	110	0031	Centrally Sponsored Scheme	
			0087	Non Timber Forest Produce (Plan)	20.00
2406	02	110	0031	Centrally Sponsored Scheme	
			0092	Integrated Sukhata Water Shed (Plan)	15.00
2406	02	110	0031	Centrally Sponsored Scheme	
			0094	Trikuta Hills (Plan)	7.00
2406	02	110	0031	Centrally Sponsored Scheme	
			0441	Development of Wild Life (Plan)	30.00
2406	02	110	0031	Centrally Sponsored Scheme	
			1111	Eco Task Force (Plan)	1,00.00
2406	02	110	0031	Centrally Sponsored Scheme	
			1961	National Park and Sanctuary (Dachigam) (Plan)	30.00

**GRANT NO. 21 (Contd.)****Capital Section**

7. In the Capital Voted Section original provision of Rs.78,45.00 lakh proved excessive in view of the final savings of Rs. 43,10.03 lakh. Out of the total saving of Rs.43,10.03 lakh only an amount of Rs.31,84.65 lakh was anticipated and surrendered.
8. Placement of Lumpsum provision under the sub head "Soil Conservation Kashmir" subordinate to Major Head 4402- Capital Outlay on Soil and Water Conservation and utilizing part of it by the Drawing and Disbursing Officers on different schemes not contemplated in the approved Demand for Grants has deprived Audit in making comparison of excess / saving sub head wise.
9. Saving occurred mainly under the following heads; reasons thereof were not communicated.

Head					Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving (-)
4406	01	800	0011	State Plan Normal			
			0196	State Forest Institute			
			O	1,00.00			
			S		1,00.00	14.68	(-)85.32
4406	01	800	0011	State Plan Normal			
			0213	Wild Life Preservation			
			O	2,30.00			
			S	-	2,30.00	1,25.19	(-)1,04.81

10. Saving was partly counterbalanced by the excess under the following heads; reasons thereof were not intimated.

Head					Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Excess(+)
4406	01	800	0011	State Plan Normal			
			0193	Forest Protection Force			
			O	4,45.00			
			S	-	4,45.00	4,70.05	(+)25.05
4406	01	800	0011	State Plan Normal			
			0869	Social Forestry			
			O	4,00.00			
			S	-	4,00.00	8,02.49	(+)4,02.49

**GRANT NO. 21** (Contd.)

11. Expenditure was incurred without any budget provision under the following heads; reasons thereof were not communicated

Head				Actual Expenditure (Lakh of rupees)
4406	01	070	Communication and Buildings (Plan)	10.21
4406	01	101	Forest Conservation, Development and Regeneration (Plan)	4.50
4406	01	105	Forest Produce (Plan)	7.94
4406	01	800	0011 State Plan Normal	
		0350	Plantation Economic and Fuel Wood	61.10
4406	01	800	0011 State Plan Normal	
		1725	Consolidation and Demarcation (J&K)	34.94
4406	01	800	0011 State Plan Normal	
		1727	Rehabilitation of Degraded Forests	8,06.10
4406	01	800	0011 State Plan Normal	
		1734	Captive Breeding	4.85
4406	01	800	0031 Centrally Sponsored Scheme	
		1122	N A P – I A E P Chenani (Plan)	71.56
4406	01	800	0031 Centrally Sponsored Scheme	
		1132	Prevention and Control of Forest Fire Lines (Plan)	2,16.42
4406	02	110	0031 Centrally Sponsored Scheme	
		1931	Wild Life Sanctuary (Plan)	7.15

12. Entire provision under the following heads remained unutilized throughout the year; reasons for which have not been intimated.

Head				Total Grant / Appropriation (Lakh of rupees)
5425	800	011	State Plan Normal	
		0275	Ecology and Environment	88.00
5425	800	011	State Plan Normal	
		0948	Pollution Control Board	86.00



**GRANT NO. 21** (Conclld.)

13. Lumpsum provision of Rs.10,00.00 lakh had been placed under 'Forest Territorial' subordinate to Major Head on 4406 Capital Outlay on Forestry and Wild Life without giving detailed breakup when a portion of it was incurred on those schemes like 'Development of Coniferous', 'Eco Task Force' 'NHIA Batote' etc. thereby resulted in depriving Audit in making comparison of excess / saving sub headwise.

**GRANT NO. 22 – IRRIGATION AND FLOOD CONTROL DEPARTMENT****MAJOR HEADS**

2701	Major and Medium Irrigation
2702	Minor Irrigation
2711	Flood Control and Drainage
4701	Capital Outlay on Major and Medium Irrigation
4702	Capital Outlay on Minor Irrigation
4711	Capital Outlay on Flood Control Projects

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

**Revenue:**

Voted-

Original 1,87,45,03

Supplementary 11,60,48 1,99,05,51 1,88,62,09 (-)10,43,42

Amount surrendered during the year ...

**Capital:**

Voted-

Original 2,38,40,00

Supplementary 4,17,54 2,42,57,54 1,14,12,74 (-)1,28,44,80

Amount surrendered during the year ...

Notes and Comments:

**Revenue Section**

- Supplementary Grant of Rs.11,60.48 lakh proved excessive in view of the final saving of Rs. 10,43.42 lakh. No portion of the final saving was anticipated and surrendered.
- Persistent savings as detailed below have occurred during the last six years also.

Year	Total Grant/ Appropriation	Actual Expenditure	Saving (-)
(Rupees in lakh)			
2000-2001	1,45,49.50	1,32,06.65	(-)13,42.85
2001-2002	1,38,13.70	1,29,56.89	(-)8,56.81
2002-2003	1,47,21.82	1,37,40.09	(-)9,81.73
2003-2004	1,50,32.77	1,46,20.85	(-)4,11.92
2004-2005	2,14,88.49	2,09,04.05	(-)584.44
2005-2006	1,84,43.94	1,75,19.92	(-)9,24.02

**GRANT NO. 22 (Contd.)**

3. Against the total estimates of Rs.31.00 lakh, recoveries to the extent of Rs.0.80 lakh were effected. Reasons for shortfall were not intimated.
4. Non furnishing of details of the provision of Rs. 56,71.00 lakh placed under “Plan Expenditure Transfer” subordinate to Major Heads 2701-Major and Medium Irrigation (Rs. 10,26.00 lakh) , 2702-Minor Irrigation (Rs. 31,75.00 lakh ) and 2711-Flood Control and Drainage (Rs. 14,70.00 lakh) has resulted in overstated expenditure vis-à-vis Budgetary provision under Primary units to the extent to which such provision was required to be allocated.
5. Against the provision of Rs. 12,96.54 lakh and Rs. 23,18.51 lakh placed under “Divisional and Sub Divisional Offices Jammu, and Flood Control Department Kashmir’ subordinate to Major head 2711-Flood Control and Drainage, an amount of Rs. 10,52.53 lakh and Rs. 23,41.89 lakh only was respectively incurred; Reasons for saving were not intimated.
6. The lumpsum provision of Rs. 44,78.83 lakh (Rs. 41,33.84 lakh original and Rs. 3,44.99 lakh supplementary), Rs. 11,89.40 lakh , Rs. 68,71.20 lakh placed under “Divisional and Sub Divisional Officers Irrigation Jammu Ravi Tawi Irrigation Complex, Divisional and Sub Divisional Officers Irrigation Kashmir” subordinate to Major Head 2702 Minor Irrigation against various Primary units respectively was partly incurred by the Drawing and Disbursing Officers on the schemes not contemplated in the approved Demand for Grants, thereby depriving Audit in making comparison of excess / saving sub headwise. Reasons for placing the provision with the Controlling Officers without specifying the schemes in the Demand for Grants to which the provision relates have not been communicated.

**Capital Section**

7. Supplementary grants for Rs. 4,17.54 lakh proved injudicious as the expenditure did not come even up to the level of original provision of Rs. 2,38,40.00 lakh resulting in overall saving of Rs. 1,28,44.80 lakh, which was neither anticipated nor surrendered.
8. Persistent savings as detailed below have occurred during the last six years also.

Year	Total Grant / Appropriation	Actual Expenditure	Savings (-)
	(Rupees in lakh)		
2000-2001	1,29,36.00	25,05.77	(-)1,04,30.23
2001-2002	1,02,64.66	36,31.82	(-)66,32.84
2002-2003	1,26,08.84	46,29.29	(-)79,79.55
2003-2004	1,12,86.17	98,48.35	(-)14,37.82
2004-2005	1,31,90.00	83,39.74	(-)48,50.26
2005-2006	1,18,40.00	1,02,35.43	(-)16,04.57
9. Lumpsum plan provision (State Plan) of Rs.61,90.00 lakh, Rs.1,59,00.00 lakh, Rs.21,67.54 lakh Rs. (17,50.00 lakh original and Rs. 4,17.54 lakh supplementary) under Major Head 4701-Capital Outlay on Major and Medium Irrigation 4702- Capital Outlay on Minor Irrigation and 4711- Capital Outlay on Flood Control Projects without giving detailed schematic breakup deprived Audit in making comparison of excess / saving schemewise.
10. Entire provision of Rs. 1,00,00.00 lakh under Central Sponsored Schemes subordinate to Major Head-4702 Capital Outlay on Minor Irrigation has remained unutilized through out the year; reasons for the same have not been communicated.

**GRANT NO. 22 (Contd.)**

11. Suspense transactions:- The expenditure in the Grant includes Rs. Nil under the head "Suspense". The nature of transaction under the head Suspense and the accounting procedure have been explained in Grant No 5- Ladakh Affairs Department. An analysis of transaction accounted for under the head in this Grant during 2006-2007 together with the opening and closing balances is given below:-

Particulars / Major Head of Account	Opening balance as on 1st April 2006	Debits	Credits	Closing Balance as on 31 <sup>st</sup> March 2007
		(Lakh of rupees)		
2701- Major and Medium Irrigation-				
Purchases	(-) 60.663	-	-	(-) 60.663
Stock	2,49.590	-	0.235	2,49.355
Misc. P.W. Advance	54.297	-	-	54.297
Workshop Suspense	(-)0.27	-	-	(-)0.27
Total	2,42.954	-	0.235	2,42.719
2702- Minor Irrigation-				
Purchases	(-) 2.032	-	-	(-) 2.032
Stock	84.530	-	0.564	83.966
Misc. P.W. Advance	36.190	-	-	36.190
Workshop Suspense	-	-	-	-
Total	1,18.688	-	0.564	118.124
2711- Flood Control Project				
Purchases	0.110	-	-	0.110
Stock	2,07.00	-	-	2,07.000
Misc. P.W. Advance	3.137	-	-	3.137
Workshop Suspense	-	-	-	-
Total	2,10.247	-	-	2,10.247
4701- Capital Outlay on Major and Medium Irrigation-				
Purchases	(-) 2,02.40	-	-	(-)2,02.40
Stock	3,03.24	-	6.961	2,96.279
Misc. P.W. Advance	45.391	-	-	45.391
Workshop Suspense	18.16	-	-	18.16
Total	1,64.391	-	6.961	1,57.430

**GRANT NO. 22 (Contd.)**

Particulars / Major Head of Account	Opening balance as on 1st April 2006	Debits	Credits	Closing Balance as on 31 <sup>st</sup> March 2007	
		(Lakh of rupees)			
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	
12.	Review of Tools and Plant Establishment charges of the Irrigation and Flood Control Department: - The percentage of expenditure on establishment of tools and plant to the Works Outlay in the Irrigation and Flood Control Department during 2005-2006 to 2006-2007 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
	(Lakh of rupees)			(Lakh of rupees)	
2701- Major and Medium Irrigation-					
2004-2005	18,85.60	39,17.67	207.76	30.35	1.60
2005-2006	10,53.78	17,66.29	1,67.61	33.03	3.13
2006-2007	18,20.29	16,66.11	91.52	1.25	0.06
2702- Minor Irrigation-					
2004-2005	2,68.36	1,18,52.94	4416.80	10.86	4.04
2005-2006	6,61.92	1,07,06.73	16,17.53	12.94	1.95
2006-2007	1,07,99.30	12,70.83	11.76	9.04	0.08
2711- Flood Control Projects-					
2004-2005	1,63.04	27,54.92	1689.72	11.97	7.34
2005-2006	5,17.49	27,39.90	5,29.46	24.01	4.63
2006-2007`	5,30.97	27,46.30	5,17.22	17.96	3.38

**GRANT NO. 22** (Concl'd.)

Year and Head of Account		Works Outlay	Establish- ment charges	Percentage of Estab- lishment charges to Works outlay	Tools and Plant Charges	Percentage of Tools and Plant Charges to Works Outlay
		(Lakh of rupees)			(Lakh of rupees)	
4701-	Capital Outlay on Major and Medium Irrigation-					
	2004-2005	41,30.66	2,79.00	6.75	77.99	1.88
	2005-2006	50,13.78	3,90.96	7.79	62.83	1.25
	2006-2007	35,27.79	3,19.32	9.05	3.30	0.09
4702-	Capital Outlay on Minor Irrigation-					
	2004-2005	25,04.01	-	-	-	-
	2005-06	27,45.13				
	2006-2007	40,33.87				
4711-	Capital Outlay on Flood Control Projects-					
	2004-2005	13,30.30	9.46	0.71	-	-
	2005-2006	19,97.69	10.00	0.50	15.02	0.75
	2006-2007	35,26.82	-	-	-	-

**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 (-)
(Rupees in thousand)		

**Revenue :**

Voted-

Original	3,09,46,67	3,09,46,67	3,19,18,12	(+)9,71,45
Supplementary	-			

Amount surrendered during the year

...

**Capital :**

Voted-

Original	2,05,65,00	2,05,65,00	4,09,96,26	(+)2,04,31,26
Supplementary	-			

Amount surrendered during the year

Notes and Comments:

**Revenue Section**

1. The Original provision of Rs.3,09,46.67 lakh proved meagre to the extent of Rs.9,71.45 lakh and no portion of the excess was either counterbalanced or regularized through Supplementary grants.
2. Against original provision of Rs.40.00 lakh placed with the Chief Engineer PHE Kashmir for “Tanker Services” subordinate to Major Head 2055 Police, Rs. 3.31 lakh only was utilized throughout the year; reasons thereof were not communicated.
3. Augmentation of provision through re-appropriation proved unnecessary in respect of under mentioned heads as the expenditure did not come even upto the level of original provision.

Head	Total Grant/ Appropriation	Actual Expenditure	Saving (-)
(Lakh of rupees)			
2055	117	0099	General
		1002	Public Health Engineering Jammu
		O	3,42.15
		S	-
		R	5.00
			3,47.15
			22.96
			(-)3,24.19

**GRANT NO. 23 (Contd.)**

4. Expenditure to the tune of Rs. 1,05.78 lakh was incurred on the Scheme “Expenditure on Migrants” (Tanker Service) without the Budgetary Grants by Relief Commissioner Jammu; reasons thereof were not communicated.
5. The State Government has placed the Budgetary provision both plan and non plan with the Controlling Officers under various primary units subordinate to Major Head 2215-Water Supply and Sanitation but the subordinate officers incurred the expenditure on different schemes having no provision in the Detailed Demand for Grants as approved by the Legislature thereby violating basic Government Accounting Principles as enshrined in the Jammu & Kashmir State Budget Manual. This deviation from prescribed procedure in formulating the Detailed Demand for Grants and incurring of expenditure by the subordinate officers on the schemes not contemplated in the approved Demand for Grants deprived Audit from ascertaining if the expenditure was incurred on any “New Service /New Instrument of Service” and also in making comparison of excess/ savings sub head wise to that extent.
6. Against the estimated recoveries of Rs. 80.00 lakh actual recoveries were made to the tune of Rs. 29.49 lakh. Reasons for shortfall were not intimated.

**Capital Section**

7. Original provision of Rs. 2,05,65.00 lakh proved inadequate to the extent of Rs. 2,04,31.26 lakh. No portion of excess of Rs. 2,04,31.26 lakh was either counterbalanced or regularized through supplementary grants.
8. Lumpsum plan provision of Rs. 2,05,65.00 lakh under Major Head 4215- Capital Outlay on Water Supply and Sanitation Centrally Sponsored Schemes without giving breakup sub headwise has deprived audit in making comparison of excess / saving sub headwise.
9. Suspense Transactions: - The expenditure in the Grant includes Rs.9.15 lakh under the head “Suspense”. The nature of transactions under the head Suspense and the accounting procedure have been explained in Note:- 13 of Grant No: 5-Ladakh Affairs Department. An analysis of transactions accounted for under this head in the Grant during 2006-2007 together with the opening and closing balance is given below:-

Particulars / Major Head of Account	Opening balance as on 1 <sup>st</sup> April 2006	Debits	Credits	Closing Balance as on 31 <sup>st</sup> March 2007
(Lakh of rupees)				
2215- Water Supply and Sanitation-				
Purchases	72.82	-	-	72.82
Stock	(-) 1,80.20	9.15	29.49	(-)2,00.54
Miscellaneous Public Works Advance	2,54.75	-	-	2,54.75
Workshop Suspense	(-) 9.94	-	-	(-) 9.94
Total	1,37.43	9.15	29.49	1,17.09



**GRANT NO. 23 (Concl.)**

Particulars / Major Head of Account	Opening balance as on 1 <sup>st</sup> April 2006	Debits	Credits	Closing Balance as on 31 <sup>st</sup> March 2007	
(Lakh of rupees)					
4215- Capital Outlay on Water Supply & Sanitation-					
Purchases	(-) 6,78.11	-	-	(-) 6,78.11	
Stock	4,05.27	-	-	4,05.27	
Miscellaneous Public Works Advance	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 and tools and plant bore to the works outlay in the Public Health Engineering Department during 2004-2005 to 2006-2007 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	Establish- ment charges	Percentage of Estab- lishment charges to Works outlay	Tools and Plant Charges	Percentage of Tools and Plant Charges to Works Outlay
(Lakh of rupees)				(Lakh of rupees)	
2215- Water Supply and Sanitation-					
2004-2005	46,17.33	1,95,45.50	4,23.30	39.87	0.86
2005-2006	50,75.21	2,20,29.56	4,34.06	35.64	0.070
2006-2007	85,12.50	2,31,58.39	2,72.05	85.68	1.00
4215- Capital Outlay on Water Supply & Sanitation					
2004-2005	2,25,98.21	34,86.06	15.42	1,89.35	0.83
2005-2006	3,44,31.25	-	-	-	-
2006-2007	4,04,85.71	-	-	5,10.54	1.26

## GRANT NO. 24 – HOSPITALITY PROTOCOL AND TOSHAKHANA DEPARTMENT

### MAJOR HEADS

2055 Police

2070 Other Administrative Services

2216 Housing

		Total Grant/ Appropriation	Actual Expenditure (Rupees in thousand)	Excess (+) Saving (-)
<b>Revenue:</b>				
Voted-				
Original	72,23,74	79,83,49	71,55,69	(-)8,27,80
Supplementary	7,59,75			
Amount surrendered during the year				...

Notes and Comments:

### Revenue Section

- Supplementary Grant of Rs.7,59.75 lakh proved unnecessary as the actual expenditure did not come even upto the level of original provision of Rs.72,23.74 lakh. No portion of the final saving of Rs.8,27.80 lakh was anticipated and surrendered.
- Persistent saving in the Grant occurred during the last five years as detailed below:-

Year	Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving (-)
2001-2002	4,43.79	4,08.31	(-)35.48
2002-2003	4,46.09	4,31.99	(-)14.10
2003-2004	5,45.19	5,24.69	(-)20.50
2004-2005	20,43.53	11,37.32	(-)9,06.21
2005-2006	21,70.73	20,05.27	(-)1,65.46

- Saving in the Grant occurred mainly under the following heads; reasons for which were not intimated.

Head		Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving (-)
2070	800 0099 General			
	0464 Resident Commissioner New Delhi			
	O	5,00.30		
	S		5,00.30	4,61. 65
				(-)38.65

**GRANT NO. 24 (Conclld.)**

Head				Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving (-)
2070	800	0099	General			
		0792	Hospitality and Protocol Jammu			
		O		1,48.20		
		S		-	1,48.20	1,40.93
						(-)7.27
2070	800	0099	General			
		0792	Hospitality and Protocol Kashmir			
		O		1,92.85		
		S		-	1,92.85	1,73.35
						(-)19.50
4.	Augmentation of provision through Supplementary Grants proved excessive under the following heads; reasons for which were not communicated.					
Head				Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving (-)
2055	117	0099	General			
		0464	Resident Commissioner New Delhi			
		O		10,07.00		
		S		1,30.94	11,37.94	11,04.33
						(-)33.61
2055	117	0099	General			
		1824	Director Estates			
		O		24,45.40		
		S		4,08.43	28,53.83	27,76.00
						(-)77.83
2070	800	0099	General			
		0793	Director Hospitality and Protocol			
		O		2,46.60		
		S		53.97	3,00.57	2,77.85
						(-)22.72
5.	Lumpsum provision of Rs.28,05.10 lakh (Rs.26,38.69 lakh original and Rs.1,66.41 lakh supplementary) was placed under Major Head 2216- Housing with the Controlling Officers under various primary units while the Drawing and Disbursing Officers have utilized the part of the same on the different schemes not contemplated in the approved Demand for Grants, thus depriving Audit from making comparison of excess and saving Sub-Head wise; reasons for placing the provision in lumpsum have not been communicated.					

## 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 (-)
(Rupees in thousand)		

### Revenue:

Voted-

Original	25,19,84			
		25,19,84	36,69,46	(+)11,49,62
Supplementary	-			

Amount surrendered during the year

### Revenue:

*Charged*

Original		7,10	7,10	-
Supplementary	7,10			

Amount surrendered during the year

### Capital:

Voted-

Original	16,63,50			
		16,63,50	1,15,29	(-)15,48,21
Supplementary	-			

Amount surrendered during the year ...

Notes and Comments

### Revenue Section

1. Original provision of Rs.25,19.84 lakh proved meagre in view of excess of Rs.11,49.62 lakh. The final excess of Rs.11,49.62 lakh needs regularization.

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

2. Persistent excess in the Grant occurred during the last three years also.

Year	Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Excess (+)
2003-2004	24,87.91	31,28.27	(+)6,40.36
2004-2005	25,39.95	29,67.45	(+)4,27.50
2005-2006	23,74.60	34,95.24	(+)11,20.64

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

Head	Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Excess(+)
2230 02 001 0099 General			
1641 Director Employment			
O 2,09.40			
S -	2,09.40	2,42.10	(+)32.70
2058 103 0011 State Plan Normal			
1631 Government Press Srinagar			
O 2.22			
S -	2.22	63.84	(+)61.62

4. In Voted section saving occurred mainly under the following heads; reasons for which have not been communicated.

Head	Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving (-)
2058 103 0099 General			
1630 Government Press Jammu			
O 5,85.96			
S -	5,85.96	5,26.07	(-)59.89
2058 103 0099 General			
1631 Government Press Srinagar			
O 5,73.72			
S -	5,73.72	5,52.77	(-)20.95
2230 01 001 0099 General			
1633 Labour Commissioner			
O 4,10.35			
S -	4,10.35	2,84.86	(-)1,25.49

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

5. The lumpsum provision of Rs.91.60 lakh (Plan) and Rs.1,76.22 lakh (Plan) were placed under “Labour Welfare” and “Director Employment” respectively subordinate to Major Head 2230- Labour and Employment but were utilized for different schemes. not specifically contemplated in the Demand for Grants thereby depriving Audit from making comparison of excess / savings .

6. Expenditure was incurred without budgetary grants under the following heads;

Head				Actual Expenditure (Lakh of rupees)
2058	104	0099	General	
		1631	Government Press Srinagar	7.41
2058	105		Government Publications	4.94
2230	01	001	0031 Centrally Sponsored Scheme	
		1637	P M R Y Contingencies (CSS)	60.34

7. As the provision of Rs.4,52.20 lakh (Non-plan) and Rs.14.82 (Plan) was placed with Director Stationery Supplies under Major Head 2058- Stationery and Printing and the portion of it was incurred by Assistant Director Jammu, Assistant Director Srinagar etc. Audit could not make comparison of excess / saving sub headwise.

8. Against estimated recoveries of Rs.5.00 lakh nil recoveries were effected; reasons for the same were not communicated.

**Capital Section**

9. Original provision of Rs.16,63.50 lakh proved excessive in view of final saving of Rs.15,48.21 lakh. No portion of the final saving of Rs.15,48.21 lakh was anticipated and surrendered.

10. Significant saving occurred mainly under the following heads; reasons for which were not intimated

Head				Total Grant/ Appropriation	Actual Expenditure	Saving (-)
				(Lakh of rupees)		
4058	103	0011	State Plan Normal			
		1631	Government Press Srinagar (Plan)			
		O		75.00		
		S		75.00	30.00	(-)45.00
4058	800	0011	State Plan Normal			
		1625	Director Stationery and Supplies			
		O		1,00.00	39.70	(-)60.30

**GRANT NO. 25** (Concl.d.)

11. Persistent saving occurred during the last eight years also, details of which are given below.

Year	Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving (-)
1998-1999	11,81.30	8.05	(-)11,73.25
1999-2000	11,83.45	38.93	(-)11,44.52
2000-2001	14,49.09	37.40	(-)14,11.69
2001-2002	9,21.77	1.73	(-)9,20.04
2002-2003	13,66.90	10.29	(-)13,56.61
2003-2004	16,07.00	62.04	(-)15,44.96
2004-2005	19,63.50	50.79	(-)19,12.71
2005-2006	16,63.50	1,30.42	(-)15,33.08

12. Significant excess occurred mainly under following heads; reasons for which have not been communicated

Head	Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Excess(+)
4058      103   0011   General			
1630   Government Press Jammu			
O            24.00			
S            -	24.00	26.80	(+)2.80

13. Expenditure was incurred without budgetary grants under the following heads;

Head	Actual Expenditure (Lakh of rupees)
4058   80   001   1626   Direction and Administration (Plan)	17.78
4058        800   0011   State Plan Normal	
1631   Government Press Srinagar	1.00

14. Entire provisions of Rs. 14,64.50 lakh under Major Head 4250- Capital Outlay on Other Social Services remained unutilized throughout the year; reasons for which have not been communicated.

**GRANT NO. 26 – FISHERIES DEPARTMENT****MAJOR HEADS**

2405 Fisheries

4405 Capital Outlay on Fisheries

		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
(Rupees in thousand)				
<b>Revenue:</b>				
Voted-				
Original	19,27,60	19,37,41	18,97,97	(-)39,44
Supplementary	9,81			
Amount surrendered during the year				
<b>Capital:</b>				
Voted-				
Original	7,00,00	9,80,00	11,09,17	(+)1,29,17
Supplementary	2,80,00			
Amount surrendered during the year				
Notes and Comments:				

**Revenue Section**

- Supplementary Grant of Rs.9.81 lakh proved unnecessary as the expenditure did not come even upto the level of original provision of Rs.19,27.60 lakh. No portion of final saving of Rs.39.44 lakh was anticipated and surrendered. Final saving of Rs.1,25.16 occurred during the last year also.
- Against the provision of Rs.50.00 lakh under CSS Schemes in respect of Major Head 2405- Fisheries an amount of Rs.13.47 lakh only was incurred; reasons for non utilization of provision to the tune of Rs.36.53 lakh was not intimated.
- Saving occurred mainly under the following heads; reasons for which have not been intimated.

Head			Total Grant/ Appropriation	Actual Expenditure	Saving (-)
(Lakh of rupees)					
2405	001	0099	General		
		0997	Director Fisheries		
		O	14,33.10	14,42.91	(-)1,15.84
		S	9.81		



**GRANT NO. 26 (Conclld.)**

4. Non-furnishing of detailed breakup of the provision of Rs.2,95.00 lakh placed under “Plan Expenditure Transfer” subordinate to Major Head 2405-Fisheries has resulted in overstatement of expenditure vi-s-a-vis budgetary provision under primary units to which the said provision actually relates but not allocated.

5. Excess over the provision occurred mainly under the following heads; reasons for which have not been intimated.

Head				Total Grant/ Appropriation	Actual Expenditure	Excess(+)
					(Lakh of rupees)	
2405	001	0099	General			
		1000	Deputy Director Fisheries			
		O		4,44.50		
		S		-	4,44.50	(+)97.05

6. Expenditure under the following Schemes has been incurred without budget provision; reasons for which were not intimated.

Head					Actual Expenditure (Lakh of rupees)	
2405	001	0099	General			
		0997	Director Fisheries (Plan)			8.05
2405	001	0099	General			
		1000	Deputy Director Fisheries (Plan)			7.65

**Capital Section**

7. Supplementary Grant of Rs.2,80.00 lakh proved meagre in view of excess of Rs.1,29.17 lakh which requires regularization.

8. Against the Supplementary Grant of Rs.40.00 lakh under ‘Programme outside the State Plan’ expenditure to the tune of Rs.1,40.93 lakh was incurred under Welfare of Fisherman (CSS) resulting in excess of Rs.1,00.93 lakh; reasons thereof were not communicated.

9. Non furnishing of schematic breakup of Rs.7,00.00 lakh (original) and Rs.2,40.00 lakh (Supplementary grant) under Major Head 4405 Capital Outlay on Fisheries has deprived Audit in making comparison of excess/saving sub head wise.

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

2202	General Education
2203	Technical Education
2205	Art and Culture
2230	Labour and Employment
4202	Capital Outlay on Education Sports, Art and Culture
4250	Capital Outlay on Other Social Service

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

(Rupees in thousand)

**Revenue:**

Voted-

Original 1,49,00,10

Supplementary 11,95,00 1,60,95,10 1,63,38,76 (+)2,43,66

Amount surrendered during the year

**Capital:**

Voted-

Original 79,25,16

Supplementary 3,78,37 83,03,53 61,87,76 (-)21,15,77

Amount surrendered during the year

...

Notes and Comments:

**Revenue Section**

- Supplementary grants of Rs. 11,95.00 Lakh proved insufficient in view of the excess of Rs. 2,43.66 lakh which requires regularization. Excess of Rs. 20,93.77 lakh occurred during the previous year also.
- Provision of the funds of Rs.22,83.20 lakh had been placed with Controlling Officers against primary units in the approved Demand for Grants under Major head 2203 Technical Education. The Drawing and Disbursing Officers have incurred the expenditure on the schemes which are not contemplated in the approved Demand for Grants. This has deprived Audit in making comparison of excess / saving sub headwise. Reasons for placing the funds with the Controlling Officers have not been intimated.
- Non furnishing of details of the provision of Rs. 20,60.00 lakh under “Plan expenditure Transfer” subordinate to Major head 2202 General Education (Rs. 10,50.00 lakh), 2203 Technical Education (Rs. 5,60.00 lakh) 2230 Labour and Employment (Rs. 4,50.00 lakh) has resulted in overstated expenditure vis-à-vis Budgetary provision under Primary units to which the said provision relates but not allocated.

**GRANT NO. 27 (Contd.)**

4. Provision under the following heads has remained unutilized throughout the year; reasons for which have not been intimated

Head					Total Grant/ Appropriation (Lakh of rupees)
2202	03	102	0099	General	
			1258	Grants to P G Class of KU	13.00

2202	03	107	0099	General	
			0545	Bad Pocket	10.00

5. Entire provision of Rs. 4,50.00 lakh has remained unutilized under Major head 2230; Labour and Employment; reasons thereof were not communicated.

6. Excess over the provision occurred mainly under the following heads; reasons for which have not been intimated.

Head					Total Grant/ Appropriation	Actual Expenditure	Excess (+)
					(Lakh of rupees)		
2202	03	102	0099	General			
			0549	Grants to Kashmir University			
			O	23,13.28			
			S	-	23,13.28	25,46.82	(+)2,33.54
2202	03	102	0099	General			
			0550	Grants to Jammu University			
			O	26,90.00			
			S	-	26,90.00	37,48.16	(+)10,58.16
2202	03	104	0099	General			
			0541	Islamia College			
			O	5,35.50			
			S	-	5,35.50	5,60.20	(+)24.70
2205		102	0099	General			
			0555	Grants to Academy of Arts, Culture and Languages			
			O	6,38.00			
			S		6,38.00	7,32.18	(+)94.18

**GRANT NO. 27 (Contd.)**

7. Expenditure under the following heads was incurred without budgetary provision; reasons thereof were not intimated

Head					Actual Expenditure (Lakh of rupees)
2202	03	102	0099	General	
			1752	IGNOU	1.44
2202	03	102	0099	General	
			1753	Migrant Staff of Kashmir University	90.67
2202	03	103	0099	General	
			0532	Opening of New Colleges	1,75.08
2202	02	109	0099	General	

8. Saving occurred mainly under the following heads; reasons for which have not been intimated.

Head					Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving (-)
2202	03	103	0099	General			
			0534	Government Degree Colleges			
			O	56,95.00			
			S	6,95.00	63,90.00	54,07.95	(-)8,92.05
2202	03	104	0099	General			
			0531	Grant-in-aid for other Colleges			
			O	2,70.00	2,70.00	1,79.43	(-)90.57

**Capital Section**

9. Augmentation of provision of Rs. 3,78.37 lakh through Supplementary Grant proved injudicious as the expenditure did not come even upto the level of original provision of Rs.79,25.16 lakh resulting in saving of Rs. 21,15.77 lakh.

**GRANT NO. 27** (Concl'd.)

10. No portion of the final saving of Rs. 21,15.77 lakh was anticipated and surrendered; savings in the Grant also occurred during last three years as detailed below.

Year	Total Grant/ Appropriation	Actual Expenditure	Saving (-)
(Lakh of Rupees)			
2003-2004	27,63.91	26,59.22	(-)1,04.69
2004-2005	51,27.16	50,91.32	(-)35.84
2005-2006	73,83.16	59,62.19	(-)14,20.97

11. Lumpsum provision of Rs.64,43.69 lakh (Rs.60,65.16 lakh original and Rs. 3,78.53 lakh Supplementary) under Major Head 4202- Capital Outlay on Education, Sports, Art and Culture without giving detailed breakup deprived Audit in making comparison of excess / saving sub headwise.
12. Lumpsum provision of Rs.18,60.00 lakh under the Major Head 4250-Capital Outlay on Other Social Service remained unutilized throughout the year. Entire provision of Rs.13.20 lakh for the year 2004-05 and Rs. 800.00 lakh for the year 2005-06 remained unutilized during the last two years.

**GRANT NO. 28 – RURAL DEVELOPMENT DEPARTMENT****MAJOR HEADS**

2236	Nutrition
2501	Special Programme for Rural Development
2515	Other Rural Development Programme
4515	Capital Outlay on Rural Development

		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
(Rupees in thousand)				
<b>Revenue:</b>				
Voted-				
Original	80,71,70	80,71,70	1,60,61,69	(+)79,89,99
Supplementary	-			
Amount surrendered during the year				.....
<b>Revenue</b>				
<i>Charged</i>				
Original				
Supplementary	1,15	1,15		(-)1,15
Amount surrendered during the year				...
<b>Capital:</b>				
Voted-				
Original	3,93,48,60	3,93,48,60	1,07,73,16	(-)2,85,75,44
Supplementary				
Amount surrendered during the year				11,60,48
Notes and Comments:				

**Revenue Section**

1. Original provision of Rs. 80, 71.70 lakh proved meager in view of the final excess of Rs.79,89.99 lakh. The excess in the grant occurred during the last year also which requires regularization.
2. The provision of Rs.32,14.36 lakh Plan under Major Head 2515- Other Rural Development Programme was placed with the Controlling Officers in Demand for Grants. The Drawing and Disbursing Officers have incurred the part of same under different schemes not contemplated in the Demand for Grants and deprived Audit from making comparison of excess / saving sub headwise.

**GRANT NO. 28 (Contd.)**

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

Head				Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Excess (+)
2236	80	800	0011	State Plan Normal		
			1839	Applied Nutrition Plan		
			O	2,50.54		
			S	-	2,50.54	6,72.15
						(+)4,21.61
2501	01	800	0031	Centrally Sponsored Schme		
			0230	Rural Sanitation (Plan)		
			O	1,30.00		
			S	-	1,30.00	6,40.64
						(+)5,10.64

4. Saving occurred mainly under the following heads; reasons for which were not communicated.

Head				Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving (-)
2501	02	800	0011	State Plan Normal		
			0003	I R D P Jammu (Plan)		
			O	96.83		
			S	-	96.83	0.21
						(-)96.62
2501	02	800	0011	State Plan Normal		
			0004	I R D P Kashmir (Plan)		
			O	90.78		
			S	-	90.78	8.75
						(-)82.03
2501	02	800	0011	State Plan Normal		
			0059	D P A P Doda		
			O	26.16		
			S	-	26.16	12.00
						(-)14.16
2515		102	0099	General		
			0111	Director Rural Development Jammu		
			O	22,50.65		
			S	-	22,50.65	15,33.24
						(-)7,17.41
2515		102	0099	General		
			0118	Director Rural Development Kashmir		
			O	19,14.20		
			S	-	19,14.20	1.96
						(-)19,12.24

**GRANT NO. 28 (Contd.)**

5. Entire provision under following heads remained unutilized through out the year; the reasons for which have not been intimated.

Head					Total Grant/ Appropriation (Lakh of rupees)
2501	01	800	0011	State Plan Normal	
			0230	Rural Sanitation	72.69
2501	02	800	0011	State Plan Normal	
			0052	D P A P Udhampur	25.49

6. In the Revenue *Charged* Section supplementary appropriation of Rs.1.15 lakh remained unutilized; reasons thereof were not intimated.

**Capital Section**

7. Original provision of Rs.3, 93, 48.60 lakh proved excessive in view of final saving of Rs.2,85,75.44 lakh. Out of the total saving of Rs. 2, 85, 75.44 lakh a meagre amount of Rs.11,60.48 lakh was anticipated and surrendered. Final saving to the tune of Rs.86,21.58 occurred during last year also.

8. Saving occurred mainly under the following heads; the reasons for which have not been intimated

Head					Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving (-)
4515	102	0011	State Plan Normal				
			0230	Rural Sanitation	1,34.40	0.53	(-)1,33.87
4515	102	0011	State Plan Normal				
			0384	Community Development Jammu	35,55.00	21.00	(-)35,34.00
4515	102	0011	State Plan Normal				
			1821	Swarn Jayanti Shahri Rozgar Yojana	45,00.00	23,32.08	(-)21,67.92
4515	103	0011	State Plan Normal				
			0003	I R D P Jammu	1,92.20	5.27	(-)1,86.93
4515	102	0011	State Plan Normal				
			0024	Employment Assurance Scheme Jammu	6,67.00	3.00	(-)6,64.00
4515	102	0011	State Plan Normal				
			0064	JRY Jammu	2,55.50	20.88	(-)2,34.62
4515	800	0031	Centrally Sponsored Scheme				
			2141	National Rural Employment Guarantee Scheme	2,50,00.00	1.56	(-)2,49,98.44



**GRANT NO. 28 (Concl'd.)**

9. Significant excess occurred mainly under the following heads; reasons for which were not communicated.

Head				Total Grant/ Appropriation	Actual Expenditure	Excess (+)
					(Lakh of rupees)	
4515	103	0011	State Plan Normal			
		0023	Employment Assurance Scheme Kashmir	6,30.00	72,28.96	(+)65,98.96
4515	103	0011	State Plan Normal			
		0004	IRDP Kashmir	2,21.50	3,86.34	(+)1,64.84

10. Entire provision under following heads remained unutilized through out the year; the reasons for which have not been intimated

Head					Total Grant/ Appropriation (Lakh of rupees)
4515	103	0011	State Plan Normal		
		0341	JRY Kashmir		2,40.00
4515	800	0011	State Plan Normal		
		2050	Integrated Waste Land Development Programme		50.00

11. Expenditure under the following Heads was incurred without budgetary provision; the reasons for which have not been intimated.

Head					Actual Expenditure (Lakh of rupees)
4515	102	0011	State Plan Normal		
		1520	Rural Roads		5.68
4515	103	0011	State Plan Normal		
		0026	Rural Development Jammu		1,69.92
4515	102	0011	State Plan Normal		
		1669	J G S Y		15.05
4515	102	0011	State Plan Normal		
		1672	11 <sup>th</sup> Finance Commission		2.31
4515	800	0011	State Plan Normal		
		0397	Other Expenditure		1.12
4515	800	0011	State Plan Normal		
		1671	Indra Awas Yojana		5,50.15

**GRANT NO. 29 – TRANSPORT DEPARTMENT****MAJOR HEADS**

2041	Taxes on Vehicles
2070	Other Administrative Services
3055	Road Transport
4059	Capital Outlay on Public Works
4070	Capital Outlay on Other Administrative Services
5055	Capital Outlay on Road Transport
7055	Loans for Road Transport

		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
(Rupees in thousand)				
<b>Revenue:</b>				
Voted-				
Original	15,47,86			
		15,47,86	13,10,59	(-)2,37,27
Supplementary	-			
Amount surrendered during the year				
<b>Revenue:</b>				
<i>Charged-</i>				
Original	-			
Supplementary	3,33	3,33	3,33	-
Amount surrendered during the year				
<b>Capital:</b>				
Voted-				
Original	22,46,70			
Supplementary	1,03,36	23,50,06	23,06,17	(-)43,89
Amount surrendered during the year				
...				
Notes and Comments:				

**Revenue Section**

1. Original provision of Rs.15,47.86 lakh proved excessive in view of final saving of Rs.2,37.27 lakh. No portion of the final saving was anticipated and surrendered. Saving to the tune of Rs. 2,18.92 lakh occurred during the previous year also

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

2. Against the lumpsum (Non-Plan) provision of Rs. 3,77.90 lakh placed at the disposal of the Controlling Officer viz “Transports Commissioner Office” subordinate to Major Head 2041- Taxes on Vehicles, the Drawing and Disbursing Officers have incurred expenditure of Rs. 2,97.63 lakh only, resulting in saving of Rs. 80.27 lakh; reasons thereof were not communicated.

3. Significant savings occurred under the following heads, reasons thereof were not communicated.

Head				Total Grant/ Appropriation	Actual Expenditure	Saving (-)
				(Lakh of rupees)		
2070	114	0011	Plan			
		0393	Director State Motor Garages			
			O	1,40.23		
			S	-	1,40.23	(-)23.88
2070	114	0099	General			
		0393	Director State Motor Garages			
			O	10,26.20		
			S	-	10,26.20	(-)1,29.76

**Capital Section**

4. In the Capital Voted Section Supplementary provision of Rs. 1,03.36 lakh proved excessive in view of the final saving of Rs. 43.89 lakh. No portion of the final saving was anticipated and surrendered. Saving to the tune of Rs. 9,02.84 lakh occurred during previous year also.
5. Augmentation of provision through Supplementary grant by Rs. 1,03.36 lakh proved excessive in view of the saving of Rs. 1,69.52 lakh under Major head 4059- Capital Outlay on Public Works; reasons thereof were not communicated.
6. Entire provision of Rs. 1,00.00 lakh remained unutilized under the scheme “Investment in J&K Road Transport Corporation” subordinate to MH 5055 Capital Outlay on Road Transport.
7. Against the provision of Rs.90.00 lakh (Plan) under “State Motor Garages” subordinate to Major Head 5055- Capital Outlay on Road Transport an amount of Rs. 2,40.51 lakh was incurred resulting in excess of Rs. 1,50.51 lakh; reasons thereof were not communicated.
8. An amount of Rs.1,74.85 lakh and Rs.54.00 lakh was incurred under “Acquisition of Fleet” subordinate to Major Head 5055 Capital Outlay on Road Transport and under Major Head 4070 Capital Outlay on Other Administrative Services respectively without budgetary provision; reasons thereof were not communicated.
9. Against the provision of Rs.18,81.70 lakh placed under Major Head 7055- Loans for Road Transport an amount of Rs. 17,27.97 lakh only was incurred resulting saving of Rs. 1,53.73 lakh; reasons thereof were not communicated.

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## APPENDICES

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**APPENDIX-I**

(Referred to in the Summary of Appropriation Accounts on Page-10)

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

S. No	Number and name of the Grant	Major Head of Account	Amount of Advance Sanctioned Rupees in thousand	Date of Sanction	Expenditure not Recouped to the fund Rupees in thousand
1.	14 -Revenue Department	2029-Land Revenue	10,50	30-04-1999	2,00
2.	02- Home Department	2055-Police	2,00	31-05-2000	2,00
3.	02- Home Department	2055-Police	25	19-01-2007	25
4.	02- Home Department	2055-Police	1,54	07-02-2007	1,54
5.	02- Home Department	2055-Police	2,86	12-02-2007	2,86
6.	02- Home Department	2055-Police	44	19-02-2007	44
7.	18- Social Welfare Department	2235-Social Security and Welfare	1,18	01-03-2007	1,18
8.	02- Home Department	2055-Police	4,90	06-03-2007	4,90
9.	12- Agriculture Department	2401-Crop Husbandry	3,31	20-03-2007	3,31
<b>TOTAL</b>					<b>18,48</b>

Note: - Sanction orders to the tune of Rs.81,35,929/- were issued/revalidated by the Government during 2006-07 for drawals out of the Fund Account, out of which drawals to the extent of Rs.69,76,061/- were made. Out of the total sanctions for Rs.81,35,929/- the sanction order No 102-F of 2007 dated 30/3/2007 for Rs.8,69,832/- remained inoperative and was therefore, rescinded and revalidated vide No 215-F of 2007 dated 12/7/2007.

APPENDIX-

GRANT-WISE DETAILS OF ESTIMATES AND ACTUALS IN RESPECT OF  
EXPENDI-  
(Referred to

Number and name of Grant	Budget Estimates	
	Revenue	Capital
(Rupees in thousand)		
5 Ladakh Affairs Department	8,20,00	1,25,00
6 Power Development Department	56,00,00	-
12 Agriculture Department	-	11,45,00
13 Animal Husbandry Department	-	-
15 Consumer Affairs and Public Distribution Department	-	6,57,62,12
16 Public Works Department	76,87,50	-
19- Housing and Urban Development Department	-	3,16,00
22 Irrigation and Flood Control Department	31,00	-
23 Public Health Engineering Department	80,00	-
25 Labour Stationery and Printing Department	5,00	-
<b>Total</b>	<b>1,42,23,50</b>	<b>6,73,48,12</b>

II  
RECOVERIES ADJUSTED IN THE ACCOUNTS IN REDUCTION OF  
TURE  
at page 11)

Revenue	Actuals	Actuals compared with Budget Estimates	
	Capital	More(+)	More(+)
		Less(-)	Less(-)
		Revenue	Capital
(Rupees in thousand)			
-	39,52	(-) 8,20,00	(-) 85,48
40,31,11	-	(-) 15,68,89	-
-	8,22,35	-	(-) 3,22,65
-	30		(+) 30
-	5,06,99,68	-	(-) 1,50,62,44
81,99,58	-	(+) 5,12,08	-
			(-) 3,16,00
		-	
80	6,96	(-) 30,20	(+) 6,96
29,49	-	(-) 50,51	-
-	-	(-) 5,00	-
1,22,60,98	5,15,68,81	(-) 19,62,52	(-) 1,57,79,31