

APPROPRIATION ACCOUNTS

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INTRODUCTORY

This compilation containing the Appropriation Accounts of Government of Jammu and Kashmir for the year 2009-10 presents the accounts of sums expended in the year ended 31st March, 2010 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/ saving sub head-wise to the extent of ₹ 56,44.67 crore which constitutes 22.73 percent of total provision of ₹ 2,48,23.68 crore.

- (b) Comment as to whether the expenditure incurred on the schemes was legally available and not utilized on any “New Instrument of Service/ New Service” not provided for in the approved Demand for Grants.
- (c) Comment as to whether there was the need for obtaining additional funds for a particular scheme or and whether the supplementary grants obtained were fully utilized on the schemes for which these funds were obtained.

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

SUMMARY OF APPROPRIATION ACCOUNTS

| Number and Name of Grant or Appropriation | Amount of Grant/ Appropriation | Expenditure | Saving | Excess | Percentage of Saving/ Excess | | | | |
|--|---|----------------|----------------|----------------|------------------------------|---------|---------|---------|----|
| | | | | | Revenue | | Capital | | |
| | | | | | 2008-09 | 2009-10 | 2008-09 | 2009-10 | |
| (₹ in thousand) | | | | | | | | | |
| 1 | General Administration Department- | | | | | | | | |
| | Revenue- | | | | | | | | |
| | Voted | 1,31,80,92 | 1,05,84,22 | 25,96,70 | - | 14 | 20 | | |
| | <i>Charged</i> | <i>9,01,27</i> | <i>7,51,51</i> | <i>1,49,76</i> | - | 7 | 17 | | |
| | Capital- | | | | | | | | |
| | Voted | 29,15,23 | 36,90,71 | - | 7,75,48 (7,75,48,159) | | | 27 | 27 |
| 2 | Home Department- | | | | | | | | |
| | Revenue- | | | | | | | | |
| | Voted | 20,32,20,87 | 18,92,27,94 | 1,39,92,93 | - | 5 | 7 | | |
| | <i>Charged</i> | <i>94,49</i> | <i>93,99</i> | <i>50</i> | - | 10 | 1 | | |
| | Capital- | | | | | | | | |
| | Voted | 11,07,98 | 2,10,04 | 8,97,94 | - | | | 2 | 81 |
| 3 | Planning and Development Department- | | | | | | | | |
| | Revenue- | | | | | | | | |
| | Voted | 1,35,69,59 | 37,38,47 | 98,31,12 | - | 43 | 72 | | |
| | Capital- | | | | | | | | |
| | Voted | 5,33,84,87 | 1,52,31,33 | 3,81,53,54 | - | | | 37 | 71 |
| 4 | Information Department- | | | | | | | | |
| | Revenue- | | | | | | | | |
| | Voted | 25,85,41 | 22,64,42 | 3,20,99 | - | 18 | 12 | | |
| | Capital- | | | | | | | | |
| | Voted | 3,47,56 | 1,49,09 | 1,98,47 | - | | | 59 | 57 |

SUMMARY OF APPROPRIATION ACCOUNTS (Contd.)

| Number and Name of Grant or Appropriation | Amount of Grant/ Appropriation | Expenditure | Saving | Excess | Percentage of Saving/ Excess | | | |
|--|--------------------------------------|--------------------|--------------------|------------|--|----------|------------|------------|
| | | | | | Revenue | | Capital | |
| | | | | | 2008-09 | 2009-10 | 2008-09 | 2009-10 |
| (₹ in thousand) | | | | | | | | |
| 5 | Ladakh Affairs Department- | | | | | | | |
| | Revenue- | | | | | | | |
| | Voted | 2,44,97,87 | 2,42,15,58 | 2,82,29 | - | 1 | 1 | |
| | Capital- | | | | | | | |
| | Voted | 1,42,82,27 | 1,42,78,23 | 4,04 | - | | 14 | - |
| 6 | Power Development Department- | | | | | | | |
| | Revenue- | | | | | | | |
| | Voted | 24,35,65,95 | 27,95,20,00 | - | 3,59,54,05 (3,59,54,04,750) | 8 | 15 | |
| | Capital- | | | | | | | |
| | Voted | 12,83,00,00 | 10,35,05,40 | 2,47,94,60 | - | | 1 | 19 |
| 7 | Education Department- | | | | | | | |
| | Revenue- | | | | | | | |
| | Voted | 19,37,21,69 | 16,85,10,90 | 2,52,10,79 | - | 15 | 13 | |
| | Capital- | | | | | | | |
| | Voted | 2,80,34,17 | 1,58,39,48 | 1,21,94,69 | - | | 30 | 43 |
| 8 | Finance Department- | | | | | | | |
| | Revenue- | | | | | | | |
| | Voted | 17,44,04,26 | 17,23,35,18 | 20,69,08 | - | 5 | 1 | |
| | <i>Charged</i> | <i>19,50,44,09</i> | <i>21,38,23,68</i> | - | <i>1,87,79,59</i> <i>(1,87,79,58,577)</i> | <i>1</i> | <i>10</i> | |
| | Capital- | | | | | | | |
| | Voted | 8,21,00,00 | 5,98,77,96 | 2,22,22,04 | - | | 82 | 27 |
| | <i>Charged</i> | <i>8,08,46,00</i> | <i>35,73,90,47</i> | - | <i>27,65,44,47</i> <i>(27,65,44,47,231)</i> | | <i>448</i> | <i>342</i> |

SUMMARY OF APPROPRIATION ACCOUNTS (Contd.)

| Number and Name of Grant or Appropriation | Amount of Grant/ Appropriation | Expenditure | Saving | Excess | Percentage of Saving/ Excess | | | |
|---|--|-------------|------------|----------|------------------------------|---------|---------|---------|
| | | | | | Revenue | | Capital | |
| | | | | | 2008-09 | 2009-10 | 2008-09 | 2009-10 |
| (₹ in thousand) | | | | | | | | |
| 9 | Parliamentary Affairs Department- | | | | | | | |
| | Revenue- | | | | | | | |
| | Voted | 20,50,57 | 18,87,71 | 1,62,86 | - | 5 | 8 | |
| | <i>Charged</i> | 61,22 | 35,07 | 26,15 | - | 44 | 43 | |
| | Capital- | | | | | | | |
| | Voted | 3,00,00 | 4,95 | 2,95,05 | - | | | 91 98 |
| 10 | Law Department- | | | | | | | |
| | Revenue- | | | | | | | |
| | Voted | 1,14,08,29 | 71,08,66 | 42,99,63 | - | 19 | 38 | |
| | <i>Charged</i> | 18,39,85 | 13,07,77 | 5,32,08 | - | 19 | 29 | |
| 11 | Industries and Commerce Department- | | | | | | | |
| | Revenue- | | | | | | | |
| | Voted | 1,34,30,20 | 1,15,16,27 | 19,13,93 | - | 9 | 14 | |
| | Capital- | | | | | | | |
| | Voted | 1,11,29,34 | 1,14,29,62 | - | 3,00,28 (3,00,27,503) | | | 14 3 |
| 12 | Agriculture Department- | | | | | | | |
| | Revenue- | | | | | | | |
| | Voted | 4,00,25,07 | 3,65,51,34 | 34,73,73 | - | 5 | 9 | |
| | Capital- | | | | | | | |
| | Voted | 2,28,91,37 | 1,69,34,99 | 59,56,38 | - | | | 15 26 |

SUMMARY OF APPROPRIATION ACCOUNTS (Contd.)

| Number and Name of Grant or Appropriation | Amount of Grant/ Appropriation | Expenditure | Saving | Excess | Percentage of Saving/ Excess | | | |
|--|--|-------------|-------------|------------|--------------------------------|---------|---------|---------|
| | | | | | Revenue | | Capital | |
| | | | | | 2008-09 | 2009-10 | 2008-09 | 2009-10 |
| (₹ in thousand) | | | | | | | | |
| 13 | Animal Husbandry Department- | | | | | | | |
| | Revenue- | | | | | | | |
| | Voted | 2,20,24,08 | 2,03,58,63 | 16,65,45 | - | 3 | 8 | |
| | Capital- | | | | | | | |
| | Voted | 24,62,90 | 15,75,88 | 8,87,02 | - | | | 48 36 |
| 14 | Revenue Department- | | | | | | | |
| | Revenue- | | | | | | | |
| | Voted | 3,99,34,18 | 3,84,46,23 | 14,87,95 | - | 6 | 4 | |
| | Capital- | | | | | | | |
| | Voted | 1,35,03,50 | 62,98,83 | 72,04,67 | - | - | | 88 53 |
| 15 | Consumer Affairs and Public Distribution Department- | | | | | | | |
| | Revenue- | | | | | | | |
| | Voted | 3,97,19 | 5,52,43 | - | 1,55,24 (1,55,23,918) | 11 | 39 | |
| | Capital- | | | | | | | |
| | Voted | 11,68,16,90 | 8,57,28,94 | 3,10,87,96 | - | | | 9 27 |
| 16 | Public Works Department- | | | | | | | |
| | Revenue- | | | | | | | |
| | Voted | 4,76,75,86 | 4,68,94,51 | 7,81,35 | - | 7 | 2 | |
| | Capital- | | | | | | | |
| | Voted | 12,16,91,86 | 14,65,23,05 | - | 2,48,31,19 (2,48,31,19,101) | | | 19 20 |

SUMMARY OF APPROPRIATION ACCOUNTS (Contd.)

| Number and Name of Grant or Appropriation | Amount of Grant/ Appropriation | Expenditure | Saving | Excess | Percentage of Saving/ Excess | | | |
|--|--|-------------|------------|----------|------------------------------|---------|---------|---------|
| | | | | | Revenue | | Capital | |
| | | | | | 2008-09 | 2009-10 | 2008-09 | 2009-10 |
| (₹ in thousand) | | | | | | | | |
| 17 | Health and Medical Education Department- | | | | | | | |
| | Revenue- | | | | | | | |
| | Voted | 8,73,16,72 | 8,30,75,57 | 42,41,15 | - | 10 | 5 | |
| | Capital- | | | | | | | |
| | Voted | 3,00,96,00 | 2,88,99,75 | 11,96,25 | - | | 30 | 4 |
| 18 | Social Welfare Department- | | | | | | | |
| | Revenue- | | | | | | | |
| | Voted | 2,78,70,66 | 2,81,66,42 | - | 2,95,76 (2,95,75,719) | 4 | 1 | |
| | Capital- | | | | | | | |
| | Voted | 1,82,67,32 | 1,99,58,76 | - | 16,91,44 (16,91,44,141) | | 22 | 9 |
| 19 | Housing and Urban Development Department- | | | | | | | |
| | Revenue- | | | | | | | |
| | Voted | 2,54,19,86 | 2,51,54,22 | 2,65,64 | - | 4 | 1 | |
| | Capital- | | | | | | | |
| | Voted | 3,76,79,55 | 2,80,69,66 | 96,09,89 | - | | 63 | 26 |
| 20 | Tourism Department- | | | | | | | |
| | Revenue- | | | | | | | |
| | Voted | 74,43,06 | 69,23,31 | 5,19,75 | - | 47 | 7 | |
| | Capital- | | | | | | | |
| | Voted | 1,13,82,32 | 1,71,77,30 | - | 57,94,98 (57,94,98,209) | | 29 | 51 |
| 21 | Forest Department- | | | | | | | |
| | Revenue- | | | | | | | |
| | Voted | 3,35,54,87 | 2,89,13,36 | 46,41,51 | - | 10 | 14 | |
| | Capital- | | | | | | | |
| | Voted | 96,36,00 | 48,41,15 | 47,94,85 | - | | 35 | 50 |

SUMMARY OF APPROPRIATION ACCOUNTS (Contd.)

| Number and Name of Grant or Appropriation | Amount of Grant/ Appropriation | Expenditure | Saving | Excess | Percentage of Saving/ Excess | | | |
|--|--|-------------|------------|----------|--------------------------------|---------|---------|---------|
| | | | | | Revenue | | Capital | |
| | | | | | 2008-09 | 2009-10 | 2008-09 | 2009-10 |
| (₹ in thousand) | | | | | | | | |
| 22 | Irrigation and Flood Control Department- | | | | | | | |
| | Revenue- | | | | | | | |
| | Voted | 2,86,56,03 | 2,50,46,82 | 36,09,21 | - | 5 | 13 | |
| | Capital- | | | | | | | |
| | Voted | 4,53,32,61 | 3,89,09,40 | 64,23,21 | - | | | 26 14 |
| 23 | Public Health Engineering Department- | | | | | | | |
| | Revenue- | | | | | | | |
| | Voted | 5,21,93,25 | 4,96,60,82 | 25,32,43 | - | 2 | 5 | |
| | Capital- | | | | | | | |
| | Voted | 3,45,31,00 | 5,05,00,28 | - | 1,59,69,28 (1,59,69,27,533) | | | - 46 |
| 24 | Hospitality Protocol and Toshakhana Department- | | | | | | | |
| | Revenue- | | | | | | | |
| | Voted | 1,06,45,79 | 1,01,29,68 | 5,16,11 | - | 7 | 5 | |
| | Capital- | | | | | | | |
| | Voted | - | 46,91 | - | 46,91 (46,90,989) | | | 100 100 |
| 25 | Labour Stationery and Printing Department- | | | | | | | |
| | Revenue- | | | | | | | |
| | Voted | 36,02,92 | 83,71,60 | - | 47,68,68 (47,68,68,153) | 30 | 132 | |
| | Capital- | | | | | | | |
| | Voted | 71,76,28 | 1,96,51 | 69,79,77 | - | | | 95 97 |

SUMMARY OF APPROPRIATION ACCOUNTS (Contd.)

| Number and Name of Grant or Appropriation | Amount of Grant/ Appropriation | Expenditure | Saving | Excess | Percentage of Saving/ Excess | |
|--|--------------------------------------|---------------|-------------|--------------------------------|------------------------------|--------------------|
| | | | | | Revenue 2008-09 | Capital 2009-10 |
| (₹ in thousand) | | | | | | |
| 26 Fisheries Department- | | | | | | |
| Revenue- | | | | | | |
| Voted | 30,08,84 | 28,78,66 | 1,30,18 | - | 2 | 4 |
| Capital- | | | | | | |
| Voted | 10,05,00 | 10,59,80 | - | 54,80 (54,80,029) | | 1 5 |
| 27 Higher Education Department- | | | | | | |
| Revenue- | | | | | | |
| Voted | 2,75,95,84 | 4,50,25,47 | - | 1,74,29,63 (1,74,29,63,191) | 19 | 63 |
| Capital- | | | | | | |
| Voted | 1,91,72,00 | 1,28,23,16 | 63,48,84 | - | | 47 33 |
| 28 Rural Development Department- | | | | | | |
| Revenue- | | | | | | |
| Voted | 1,49,22,64 | 1,37,45,29 | 11,77,35 | - | 2 | 8 |
| <i>Charged</i> | 2,22 | 2,22 | - | - | | |
| Capital- | | | | | | |
| Voted | 1,74,01,44 | 1,61,81,59 | 12,19,85 | - | | 53 7 |
| 29 Transport Department- | | | | | | |
| Revenue- | | | | | | |
| Voted | 21,67,02 | 18,63,80 | 3,03,22 | - | 15 | 14 |
| <i>Charged</i> | 1,00 | 50 | 50 | - | - | 50 |
| Capital- | | | | | | |
| Voted | 25,40,40 | 54,06,97 | - | 28,66,57 (28,66,56,859) | | 5 113 |
| Revenue- | | | | | | |
| Voted | 1,37,00,89,50 | 1,34,26,67,51 | 8,60,25,35 | 5,86,03,36 | | |
| <i>Charged</i> | 19,79,44,14 | 21,60,14,74 | 7,08,99 | 1,87,79,59 | | |
| Capital- | | | | | | |
| Voted | 83,34,87,87 | 70,53,49,74 | 18,04,69,06 | 5,23,30,93 | | |
| <i>Charged</i> | 8,08,46,00 | 35,73,90,47 | - | 27,65,44,47 | | |

SUMMARY OF APPROPRIATION ACCOUNTS (Contd.)

The excesses over the following voted grants require regularisation;

Revenue Portion

- 06- Power Development Department-
- 15- Consumer Affairs and Public Distribution Department-
- 18- Social Welfare Department-
- 25- Labour, Stationery and Printing Department-
- 27- Higher Education Department-

Capital Portion

- 01- General Administration Department-
- 11- Industries and Commerce Department-
- 16- Public Works Department-
- 18- Social Welfare Department-
- 20- Tourism Department-
- 23- Public Health Engineering Department-
- 24- Hospitality Protocol and Toshakhana Department-
- 26- Fisheries Department-
- 29- Transport Department-

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

Revenue Portion

- 08- Finance Department-

Capital Portion

- 08- Finance Department-

The expenditure shown in Summary of Appropriation Accounts does not include an amount of ₹1,37,84,391 met by advances from the Contingency Fund which was not recouped to the fund before the close of year, as no provision for recoupment was provided for in the Demand for Grants against the said Advances. Details are given in Appendix-I.

SUMMARY OF APPROPRIATION ACCOUNTS (Concl'd.)

As the Grants and Charged Appropriations are for gross amounts required for expenditure, the expenditure figures shown against them do not include recoveries adjusted in accounts in reduction of expenditure. The net expenditure figures are shown in the Finance Accounts. The reconciliation between the total expenditure as shown in the Appropriation Accounts for the year 2009-10 and the Finance Accounts for that year is given below:-

| | Charged | | Voted | |
|---|-----------------|-------------|---------------|-------------|
| | Revenue | Capital | Revenue | Capital |
| | (₹ in thousand) | | | |
| Total Expenditure | | | | |
| Appropriation Accounts | 21,60,14,74 | 35,73,90,47 | 1,34,26,67,51 | 70,53,49,74 |
| Deduct Recoveries shown in Appendix-II | - | - | 2,62,93,13 | 7,70,61,42 |
| Net Total Expenditure as shown in Statement No. 10 of the Finance Accounts | 21,60,14,74 | 35,73,90,47 | 1,31,63,74,38 | 62,82,88,32 |

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

Certificate of the Comptroller and Auditor General of India.

This compilation containing the Appropriation Accounts of the Government of Jammu and Kashmir State for the year ending 31-03-2010 presents the accounts of the sums expended in the year compared with the sums specified in the schedules appended to the Appropriation Acts passed under Articles 204 and 205 of the Constitution of India. The Finance Accounts of the Government for the year showing the receipts and disbursements of the Government for the year together with the financial results disclosed by the revenue and capital accounts, the accounts of the public debt and the liabilities and assets as worked out from the balances recorded in the accounts are presented in a separate compilation.

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

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

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

On the basis of the information and explanations that my officers required and have obtained, and according to the best of my information as a result of test audit of the accounts and on consideration of explanations given, I certify that, to the best of my knowledge and belief, the Appropriation Accounts read with observations in this compilation give a true and fair view of the accounts of the sums expended in the year ended 31-03-2010 compared with the sums specified in the schedules appended to the Appropriation Acts passed by the State Legislature under Articles 204 and 205 of the Constitution of India.

Points of interest arising from study of these accounts as well as test audit conducted during the year or earlier years are contained in my Reports on the Government of Jammu and Kashmir being presented separately for the year ended 31-03-2010.

Date:


(VINOD RAI)

Comptroller and Auditor General of India

Place:

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 | | | | |
| 2075 | Miscellaneous General 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 Programmes | | | | |
| 5425 | Capital Outlay on Other Scientific and Environmental Research | | | | |
| 5452 | Capital Outlay on Tourism | | | | |
| | | | Total Grant/ Appropriation | Actual Expenditure | Excess (+) Saving (-) |
| | | | | (₹ in thousand) | |
| Revenue : | | | | | |
| Voted- | | | | | |
| Original | 1,27,56,23 | | 1,31,80,92 | 1,05,84,22 | (-)25,96,70 |
| Supplementary | 4,24,69 | | | | |
| Amount surrendered during the year | | | | | ... |
| <i>Charged</i> | | | | | |
| Original | 7,67,98 | | 9,01,27 | 7,51,51 | (-)1,49,76 |
| Supplementary | 1,33,29 | | | | |
| Amount surrendered during the year | | | | | ... |

GRANT NO. 1 (Contd.)

| | | Total Grant/ Appropriation | Actual Expenditure | Excess (+) Saving (-) |
|------------------------------------|----------|-------------------------------|-----------------------|--------------------------|
| (₹ in thousand) | | | | |
| Capital : | | | | |
| Voted- | | | | |
| Original | 23,10,23 | 29,15,23 | 36,90,71 | (+)7,75,48 |
| Supplementary | 6,05,00 | | | |
| Amount surrendered during the year | | | | ... |

Notes and Comments:

Revenue Section

- In Revenue Voted Section, Supplementary provision of ₹ 4,24.69 lakh proved injudicious as the expenditure did not come even upto the level of Original Provision of ₹ 1,27,56.23 lakh.
- Persistent saving in the Grant (Revenue Voted side) occurred during the last five years also.

| Year | Total Grant/ Appropriation | Actual Expenditure | Saving (-) |
|-------------|-------------------------------|-----------------------|-------------|
| (₹ in Lakh) | | | |
| 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 |
| 2006-2007 | 84,08.08 | 82,17.66 | (-)1,90.42 |
| 2007-2008 | 96,61.18 | 78,89.00 | (-)17,72.18 |
| 2008-2009 | 1,05,67.06 | 90,58.44 | (-)15,08.12 |

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

| Head | Total Grant/ Appropriation | Actual Expenditure | Saving (-) |
|-------------|-------------------------------|-----------------------|------------|
| (₹ in Lakh) | | | |
| 2013 | | | |
| 101 | | | |
| 0099 | General | | |
| 0429 | Forest Department | | |
| | O 18.50 | | |
| | S - | 18.50 | (-)7.29 |

GRANT NO. 1 (Contd.)

| Head | | | Total Grant/ Appropriation | Actual Expenditure | Saving (-) |
|-------------|-----|------|--|-----------------------|------------|
| (₹ in Lakh) | | | | | |
| 2013 | 101 | 0099 | General | | |
| | | 0431 | Chief Minister's Secretariat | | |
| | | | O 36.80 | | |
| | | | S 4.00 | 40.80 | 35.76 |
| | | | | | (-)5.04 |
| | | 0479 | Revenue Department | | |
| | | | O 20.00 | | |
| | | | S 0.20 | 20.20 | 13.91 |
| | | | | | (-)6.29 |
| | | 0519 | Department of Administration | | |
| | | | O 10.20 | | |
| | | | S 0.50 | 10.70 | 4.39 |
| | | | | | (-)6.31 |
| | | 1237 | Housing and Urban Development Department | | |
| | | | O 35.00 | | |
| | | | S 1.50 | 36.50 | 27.48 |
| | | | | | (-)9.02 |
| 2052 | 090 | 0099 | General | | |
| | | 0418 | Finance Department | | |
| | | | O 4,90.53 | | |
| | | | S - | 4,90.53 | 4,01.82 |
| | | | | | (-)88.71 |
| | | 0431 | Chief Minister's Secretariat | | |
| | | | O 2,26.25 | | |
| | | | S - | 2,26.25 | 2,14.73 |
| | | | | | (-)11.52 |
| | | 0507 | Law Department | | |
| | | | O 4,96.66 | | |
| | | | S - | 4,96.66 | 3,61.18 |
| | | | | | (-)1,35.48 |
| 2052 | 092 | 0099 | General | | |
| | | 0451 | Translation Cell of Law Department | | |
| | | | O 93.16 | | |
| | | | S - | 93.16 | 57.52 |
| | | | | | (-)35.64 |
| | | 0516 | Non-Gazetted Recruitment board | | |
| | | | O 3,94.18 | | |
| | | | S - | 3,94.18 | 3,04.16 |
| | | | | | (-)90.02 |
| | | 1342 | Facilities to Ex-Chief Minister | | |
| | | | O 28.90 | | |
| | | | S - | 28.90 | 2.75 |
| | | | | | (-)26.15 |

GRANT NO. 1 (Contd.)

| Head | | | Total Grant/ Appropriation | Actual Expenditure (₹ in Lakh) | Saving (-) |
|------|-----|--|-------------------------------|--------------------------------------|------------|
| 2055 | 117 | 0099 General | | | |
| | | 0460 Civil Aviation Department | | | |
| | | O 3,00.00 | | | |
| | | S - | 3,00.00 | 2,24.90 | (-)75.10 |
| 2070 | 104 | 0099 General | | | |
| | | 0517 Commissioner of Vigilance | | | |
| | | O 10,14.50 | | | |
| | | S 56.00 | 10,70.50 | 9,81.60 | (-)88.90 |
| 2070 | 105 | 0099 General | | | |
| | | 0456 Jammu and Kashmir Special Tribunal | | | |
| | | O 1,65.39 | | | |
| | | S 59.64 | 2,25.03 | 1,81.75 | (-)43.28 |
| | | 1344 Justice O.P.Sharma Comission of Inquiry | | | |
| | | O 14.10 | | | |
| | | S 5.50 | 19.60 | 0.40 | (-)19.20 |
| 2070 | 800 | 0099 General | | | |
| | | 0244 Direction And Administration | | | |
| | | O 1,48.00 | | | |
| | | S - | 1,48.00 | 81.94 | (-)66.06 |
| 2251 | 090 | 0099 General | | | |
| | | 0332 State Board of Technical Education | | | |
| | | O 68.00 | | | |
| | | S 57.01 | 1,25.01 | 1,01.45 | (-)23.56 |
| | | 0412 Education Department | | | |
| | | O 2,84.34 | | | |
| | | S 0.90 | 2,85.24 | 2,08.97 | (-)76.27 |
| | | 0419 Commissioner Education | | | |
| | | O 1,88.60 | | | |
| | | S 17.83 | 2,06.43 | 1,71.84 | (-)34.59 |
| | | 0421 Health and Medical Education Department | | | |
| | | O 1,75.36 | | | |
| | | S 48.35 | 2,23.71 | 2,14.35 | (-)9.36 |

GRANT NO. 1 (Contd.)

| Head | | | Total Grant/ Appropriation | Actual Expenditure (₹ in Lakh) | Saving (-) |
|---------|-----|---|-------------------------------|--------------------------------------|------------|
| 2251 | 090 | 0099 General | | | |
| | | 0430 Secretariat Dispensary | | | |
| | | O 18.13 | | | |
| | | S - | 18.13 | 10.70 | (-)7.43 |
| | | 2301 Department of Culture | | | |
| | | O 1,10.61 | | | |
| | | S - | 1,10.61 | 37.27 | (-)73.34 |
| 3435 04 | 800 | 0099 General | | | |
| | | 0438 Prevention and Control of Pollution, Ecology and Environment Department | | | |
| | | O 90.63 | | | |
| | | S - | 90.63 | 78.90 | (-)11.73 |
| | | 2172 Additional Director, Council for Science and Technology | | | |
| | | O 1,25.52 | | | |
| | | S - | 125.52 | 91.97 | (-)33.55 |
| 3451 | 090 | 0099 General | | | |
| | | 0411 Information Department | | | |
| | | O 87.34 | | | |
| | | S 31.70 | 1,19.04 | 30.21 | (-)88.83 |
| | | 0425 Agriculture Department | | | |
| | | O 2,35.91 | | | |
| | | S 4.10 | 2,40.01 | 2,17.00 | (-)23.01 |
| | | 0429 Forest Department | | | |
| | | O 1,95.64 | | | |
| | | S 1.75 | 1,97.39 | 1,77.90 | (-)19.49 |
| | | 0437 Transport Department | | | |
| | | O 1,18.22 | | | |
| | | S 1.20 | 1,19.42 | 65.84 | (-)53.58 |
| | | 0445 Power Development Department | | | |
| | | O 1,69.28 | | | |
| | | S 2.70 | 1,71.98 | 1,46.04 | (-)25.94 |

GRANT NO. 1 (Contd.)

| Head | | | Total Grant/ Appropriation | Actual Expenditure (₹ in Lakh) | Saving (-) |
|------|-----|------|--|--------------------------------------|------------|
| 3451 | 090 | 0099 | General | | |
| | | 0446 | Ladakh Affairs Department | | |
| | | | O 50.19 | | |
| | | | S 0.75 | 50.94 | 33.53 |
| | | | | | (-)17.41 |
| | | 0465 | Hospitality and Protocol Department | | |
| | | | O 44.75 | | |
| | | | S 0.75 | 45.50 | 28.81 |
| | | | | | (-)16.69 |
| | | 0467 | Labour Department | | |
| | | | O 1,13.68 | | |
| | | | S 1.75 | 1,15.43 | 1,02.25 |
| | | | | | (-)13.18 |
| | | 0469 | Animal and Sheep Husbandry Department | | |
| | | | O 1,27.94 | | |
| | | | S 4.30 | 1,32.24 | 1,10.35 |
| | | | | | (-)21.89 |
| | | 0472 | Co-operative Department | | |
| | | | O 80.25 | | |
| | | | S 3.15 | 83.40 | 38.92 |
| | | | | | (-)44.48 |
| | | 0490 | Industries and Commerce Department | | |
| | | | O 2,48.67 | | |
| | | | S 4.60 | 2,53.27 | 2,04.62 |
| | | | | | (-)48.65 |
| | | 0508 | Consumer Affairs and Public Distribution Department | | |
| | | | O 1,83.77 | | |
| | | | S 3.00 | 1,86.77 | 1,23.23 |
| | | | | | (-)63.54 |
| | | 1341 | Rural Development Department | | |
| | | | O 1,72.45 | | |
| | | | S 5.60 | 1,78.05 | 1,64.12 |
| | | | | | (-)13.93 |
| | | 1825 | Planning Department | | |
| | | | O 2,11.30 | | |
| | | | S 4.40 | 2,15.70 | 1,79.51 |
| | | | | | (-)36.19 |
| 3451 | 101 | 0099 | General | | |
| | | 0442 | Advisory Board for Gujjars and Bakarwals | | |
| | | | O 48.24 | | |
| | | | S 0.30 | 48.54 | 24.86 |
| | | | | | (-)23.68 |

GRANT NO. 1 (Contd.)

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

| Head | Total Grant/ Appropriation | Actual Expenditure (₹ in Lakh) | Excess (+) |
|------|---|--------------------------------------|------------|
| 2013 | 101 0099 General | | |
| | 0445 Power Development Department | | |
| | O - | | |
| | S 6.35 | 6.35 | 9.58 |
| | | | (+)3.23 |
| 2015 | 102 0099 General | | |
| | 0414 Election Department | | |
| | O 12.84 | | |
| | S - | 12.84 | 34.50 |
| | | | (+)21.66 |
| 2052 | 090 0099 General | | |
| | 0443 Home Department | | |
| | O 1,86.84 | | |
| | S - | 1,86.84 | 2,10.53 |
| | | | (+)23.69 |
| | 0479 Revenue Department | | |
| | O 1,60.79 | | |
| | S - | 1,60.79 | 1,74.29 |
| | | | (+)13.50 |
| | 0712 Information and Technology | | |
| | O 83.29 | | |
| | S - | 83.29 | 84.79 |
| | | | (+)1.50 |
| 2052 | 092 0099 General | | |
| | 0420 State Subject Commission (Revenue Department) | | |
| | O 26.63 | | |
| | S - | 26.63 | 36.39 |
| | | | (+)9.76 |
| 2070 | 105 0099 General | | |
| | 2300 Justice (Retd) Muzaffar Jan Commission of Inquiry | | |
| | O 3.00 | | |
| | S - | 3.00 | 12.51 |
| | | | (+)9.51 |
| 2251 | 090 0099 General | | |
| | 1237 Housing and Urban Development Department | | |
| | O 2,25.66 | | |
| | S 6.87 | 2,32.53 | 2,55.64 |
| | | | (+)23.11 |

GRANT NO. 1 (Contd.)

| Head | Total Grant/ Appropriation | Actual Expenditure (₹ in Lakh) | Excess (+) |
|---|---|--------------------------------------|------------|
| 2501 04 105 0099 General | | | |
| 1521 I R E P | | | |
| O 2,06.36 | | | |
| S - | 2,06.36 | 4,25.52 | (+)2,19.16 |
| 3435 04 800 0099 General | | | |
| 2173 Chief Executive Officer J A K E D A | | | |
| O 1,72.97 | | | |
| S - | 1,72.97 | 3,98.15 | (+)2,25.18 |
| 3451 090 0099 General | | | |
| 0440 Public works Department | | | |
| O 3,15.00 | | | |
| S 37.03 | 3,52.03 | 3,71.69 | (+)19.66 |
| 1241 Tourism Department | | | |
| O 1,16.48 | | | |
| S 6.95 | 1,23.43 | 1,45.86 | (+)22.43 |
| 5 | Reduction in provision through re-appropriation proved meagre in view of savings in respect of below mentioned Heads/Schemes. | | |
| Head | Total Grant/ Appropriation | Actual Expenditure (₹ in Lakh) | Saving(-) |
| 2052 090 0099 General | | | |
| 0518 General Administration Department | | | |
| O 15,40.87 | | | |
| S - | | | |
| R (-)15.00 | 15,25.87 | 8,80.23 | (-)6,45.64 |
| 2052 092 0099 General | | | |
| 0448 Training Branch General Department | | | |
| O 99.53 | | | |
| S - | | | |
| R (-)1.50 | 98.03 | 83.79 | (-)14.24 |
| 0519 Department of Administrative Reforms and Inspections | | | |
| O 1,29.43 | | | |
| S - | | | |
| R (-)1.50 | 1,27.93 | 85.49 | (-)42.44 |

GRANT NO. 1 (Contd.)

6 Augmentation of provision through re-appropriation proved meagre in view of excess under the following Head/Scheme which require regularization.

| Head | Total Grant/ Appropriation | Actual Expenditure (₹ in Lakh) | Excess (+) |
|------------------|-------------------------------|--------------------------------------|------------|
| 3452 80 001 0099 | General | | |
| | 0244 | Direction and Administration | |
| | O | 6,25.04 | |
| | S | 6.92 | |
| | R | 15.00 | |
| | | 6,46.96 | 7,88.38 |
| | | | (+)1,41.42 |

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

| Head | Actual Expenditure (₹ in Lakh) |
|------------------|--|
| 2070 105 0099 | General |
| | 2190 |
| | Committee for EOD |
| | 2.23 |
| 2070 800 0099 | General |
| | 0573 |
| | Grant of Award |
| | 1.02 |
| | 2108 |
| | State Accountability Commission |
| | 5.92 |
| 2075 800 0099 | General |
| | 0409 |
| | General Department Training Branch Other Expenditure |
| | 1.44 |
| 2501 01 800 0099 | General |
| | 1354 |
| | Setting up of Integrated Rural Energy Planning Cells at State |
| | 1,35.24 |
| 3451 090 0099 | General |
| | 0444 |
| | Secretariat |
| | 3.60 |
| 3451 090 0011 | State Plan Normal |
| | 0418 |
| | Finance Department |
| | 27.33 |
| 3451 102 0099 | General |
| | 0563 |
| | Constituency Development Scheme |
| | 4.20 |
| 3451 102 0011 | State Plan Normal |
| | 0557 |
| | Planning Machinery (SP) |
| | 20.47 |

GRANT NO. 1 (Contd.)

8. Entire provision in respect of below noted Schemes remained un-utilized throughout the year; reasons thereof were not communicated.

| Head | | | | Total Grant/ Appropriation (₹ in Lakh) |
|------|-----|------|------------------------------|--|
| 2052 | 090 | 0011 | State Plan Normal | |
| | | 0712 | Information and Technology | 1,00.00 |
| 2055 | 117 | 0099 | General | |
| | | 0431 | Chief Minister's Secretariat | 12,00.00 |

9. In the *charged* section, supplementary Provision of ₹ 1,33.29 lakh proved injudicious as the expenditure did not come even upto the level of original provision of ₹ 7,67.98 lakh ; reasons for the same have not been communicated. In the charged appropriation saving occurred mainly under following Heads/Schemes; reasons for which were not communicated.

| Head | | | | Total Grant/ Appropriation | Actual Expenditure (₹ in Lakh) | Saving(-) |
|------|-----|------|---------------------------------|-------------------------------|--------------------------------------|-----------|
| 2012 | 03 | 090 | 0099 General | | | |
| | | 0461 | Secretariat | | | |
| | | | O 3,80.43 | | | |
| | | | S 78.35 | 4,58.78 | 3,64.15 | (-)94.63 |
| 2051 | 102 | 0099 | General | | | |
| | | 0439 | State Public Service Commission | | | |
| | | | O 3,87.55 | | | |
| | | | S 54.94 | 4,42.49 | 3,87.35 | (-)55.14 |

10. Persistent saving in the Grant (Revenue *charged* side) occurred during the last five years.

| Year | Total Grant/ Appropriation | Actual Expenditure | Saving (-) |
|-------------|-------------------------------|-----------------------|------------|
| (₹ in Lakh) | | | |
| 2004-2005 | 3,87.73 | 3,61.67 | (-)26.06 |
| 2005-2006 | 4,60.64 | 4,37.27 | (-)23.37 |
| 2006-2007 | 4,81.34 | 4,53.54 | (-)27.80 |
| 2007-2008 | 5,93.74 | 5,59.91 | (-)33.83 |
| 2008-2009 | 7,78.78 | 7,21.19 | (-)57.59 |

Capital Section

11. Supplementary provision of ₹ 6,05.00 lakh proved inadequate in view of excess of ₹ 7,75.48 lakh. The excess requires regularization.

GRANT NO. 1 (Concl.)

12. The excess in the grant mainly occurred under following Heads; reasons thereof were not communicated.

| Head | Total Grant/ Appropriation | Actual Expenditure (₹ in Lakh) | Excess (+) |
|------|-------------------------------|--|----------------------|
| 4070 | 800 | 0011 State Plan Normal | |
| | | 0262 Institute of Management and Public Administration | |
| | | O 1,18.28 | |
| | | S 1,50.00 | |
| | | 2,68.28 | 6,44.81 (+)3,76.53 |
| 4075 | 800 | 0011 State Plan Normal | |
| | | 0712 Information and Technology | |
| | | O 9,57.00 | |
| | | S 4,55.00 | |
| | | 14,12.00 | 25,80.72 (+)11,68.72 |

13. Against provision of ₹ 3,32.20 lakh an expenditure of ₹ 52.54 lakh was incurred under Sub-head 0868-Scientific Service and Research subordinate to Major Head 5425-Capital Outlay on Other Scientific and Environmental Research resulting in saving of ₹ 2,79.66 lakh.

14. Entire provision in respect of below noted Heads remained unutilized throughout the year reasons for which were not communicated.

| Head | Total Grant/ Appropriation (₹ in Lakh) |
|------|--|
| 4515 | 102 |
| | 0011 State Plan Normal |
| | 1521 I R E P |
| | 1,57.00 |
| 5425 | 800 |
| | 0011 State Plan Normal |
| | 1700 New Renewable Sources of Energy |
| | 1,80.75 |
| 5452 | 80 |
| | 800 |
| | 0011 State Plan Normal |
| | 0270 Civil Aviation (State Plan) |
| | 5,65.00 |

15. Expenditure was incurred under following Heads without budgetary provisions; reasons for which were not communicated

| Head | Actual Expenditure (₹ in Lakh) |
|------|--|
| 4075 | 800 |
| | 0031 Centrally Sponsored Scheme |
| | 0712 Information and Technology |
| | 2.13 |
| 5425 | 800 |
| | 0011 State Plan Normal |
| | 2172 Additional Director, Council for Science and Technology |
| | 4,12.64 |

GRANT NO. 2 – HOME DEPARTMENT

MAJOR HEADS

| | | | | | |
|------------------------------------|---|-------------------------------|-----------------------|--------------------------|-----------------|
| 2055 | Police | | | | |
| 2056 | Jails | | | | |
| 2070 | Other Administrative Services | | | | |
| 2235 | Social Security and Welfare | | | | |
| 4059 | Capital Outlay on Public Works | | | | |
| 4070 | Capital Outlay on Other Administrative Services | | | | |
| 4235 | Capital Outlay on Social Security and Welfare | | | | |
| | | Total Grant/ Appropriation | Actual Expenditure | Excess (+) Saving (-) | |
| | | | | | (₹ in thousand) |
| Revenue : | | | | | |
| Voted- | | | | | |
| Original | 18,75,49,58 | | | | |
| | | 20,32,20,87 | 18,92,27,94* | (-),39,92,93 | |
| Supplementary | 1,56,71,29 | | | | |
| Amount surrendered during the year | | | | ... | |
| <i>Charged</i> | | | | | |
| Original | - | | | | |
| | | 94,49 | 93,99 | (-),50 | |
| Supplementary | 94,49 | | | | |
| Amount surrendered during the year | | | | ... | |
| Capital : | | | | | |
| Voted- | | | | | |
| Original | 11,07,98 | | | | |
| | | 11,07,98 | 2,10,04 | (-),8,97,94 | |
| Supplementary | - | | | | |
| Amount surrendered during the year | | | | ... | |

Notes and Comments:

Revenue Section

- Supplementary Grant of ₹ 1,56,71.29 lakh proved excessive in view of the final saving of ₹ 1,39,92.93 lakh. No portion of the final saving was anticipated and surrendered.

*Excludes ₹ 1,29.72 lakh (₹ 30.40 lakh prior to 2009-10 & ₹ 99.32 lakh for the year 2009-10) spent from out of advance from Contingency fund but not recouped to the fund by debit to Major Head 2055-Police till the close of the year.

GRANT NO. 2 (Contd.)

| 2. Persistent saving as detailed below has occurred during the last five years also. | | | | | | |
|---|-----|------|------------------------------------|-------------------------------|--------------------------------------|----------------|
| Year | | | | Total Grant/ Appropriation | Actual Expenditure (₹ in Lakh) | Saving (-) |
| 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 |
| 2006-2007 | | | | 13,01,83.94 | 11,93,54.47 | (-) 1,08,29.47 |
| 2007-2008 | | | | 14,74,75.50 | 12,68,77.18 | (-)2,05,98.32 |
| 2008-2009 | | | | 17,21,67.61 | 16,34,22.82 | (-)87,44.79 |
| 3 Significant saving occurred mainly under the following Heads/Schemes; reasons for which were not intimated. | | | | | | |
| Head | | | | Total Grant/ Appropriation | Actual Expenditure (₹ in Lakh) | Saving (-) |
| 2055 | 001 | 0099 | General | | | |
| | | 0758 | Armed Police | | | |
| | | | O 8,26.86 | | | |
| | | | S - | 8,26.86 | 7,79.45 | (-)47.41 |
| | | 0780 | Traffic Police | | | |
| | | | O 1,60.27 | | | |
| | | | S - | 1,60.27 | 1,37.08 | (-)23.19 |
| | | 0784 | Police Control Room, Jammu | | | |
| | | | O 5,48.69 | | | |
| | | | S - | 5,48.69 | 5,15.05 | (-)33.64 |
| 2055 | 003 | 0099 | General | | | |
| | | 0181 | Education and Training | | | |
| | | | O 11,20.20 | | | |
| | | | S - | 11,20.20 | 9,59.40 | (-)1,60.80 |
| 2055 | 101 | 0099 | General | | | |
| | | 0779 | CID (Crime) | | | |
| | | | O 25,16.82 | | | |
| | | | S - | 25,16.82 | 21,75.61 | (-)3,41.21 |
| | | 0783 | CID Staff for Protecting Hijacking | | | |
| | | | O 11,17.26 | | | |
| | | | S - | 11,17.26 | 9,65.33 | (-)1,51.93 |

GRANT NO. 2 (Contd.)

| Head | | | Total Grant/ Appropriation | Actual Expenditure (₹ in Lakh) | Saving (-) |
|------|-----|--|-------------------------------|--------------------------------------|-------------|
| 2055 | 101 | 0099 General | | | |
| | | 0785 CID VIP Security | | | |
| | | O 13,53.36 | | | |
| | | S - | 13,53.36 | 1,72.70 | (-)11,80.66 |
| 2055 | 104 | 0099 General | | | |
| | | 0761 JKAP 5th Battalion | | | |
| | | O 16,62.15 | | | |
| | | S - | 16,62.15 | 15,20.99 | (-)1,41.16 |
| | | 0769 JKAP 12 th Battalion | | | |
| | | O 17,17.68 | | | |
| | | S - | 17,17.68 | 15,05.95 | (-)2,11.73 |
| | | 0773 JKAP 9 th Battalion | | | |
| | | O 16,42.80 | | | |
| | | S - | 16,42.80 | 13,76.25 | (-)2,66.55 |
| | | 0774 Special Police JKAP 3rd Battalion | | | |
| | | O 20,36.96 | | | |
| | | S - | 20,36.96 | 8,68.69 | (-)11,68.27 |
| | | 0775 JKAP 8 th Battalion | | | |
| | | O 16,81.66 | | | |
| | | S - | 16,81.66 | 14,66.33 | (-)2,15.33 |
| | | 0777 JKAP 7 th Battalion | | | |
| | | O 16,04.39 | | | |
| | | S - | 16,04.39 | 13,70.27 | (-)2,34.12 |
| | | 0787 JKAP 4 th Battalion | | | |
| | | O 16,88.78 | | | |
| | | S - | 16,88.78 | 16,56.02 | (-)32.76 |
| | | 0788 JKAP 6 th Battalion | | | |
| | | O 17,85.40 | | | |
| | | S - | 17,85.40 | 16,84.14 | (-)1,01.26 |
| | | 1356 I R P 9 th Battalion | | | |
| | | O 31,69.13 | | | |
| | | S - | 31,69.13 | 26,09.71 | (-)5,59.42 |

GRANT NO. 2 (Contd.)

| Head | | | | Total Grant/ Appropriation | Actual Expenditure (₹ in Lakh) | Saving (-) |
|------|-----|------|---|-------------------------------|--------------------------------------|---------------|
| 2055 | 104 | 0099 | General | | | |
| | | 1820 | JKAP 14 th Battalion | | | |
| | | | O | 6,27.30 | | |
| | | | S | - | 6,27.30 | (-)2,84.58 |
| 2055 | 109 | 0099 | General | | | |
| | | 0760 | Police Control Room, Srinagar | | | |
| | | | O | 4,84.37 | | |
| | | | S | - | 4,84.37 | (-)1,27.44 |
| | | 0778 | District Police District Executive Force, Jammu Range | | | |
| | | | O | 2,35,12.33 | | |
| | | | S | - | 2,35,12.33 | (-)4,15.78 |
| 2055 | 111 | 0099 | General | | | |
| | | 1320 | Railway Police | | | |
| | | | O | 48,46.31 | | |
| | | | S | - | 48,46.31 | (-)27,57.91 |
| 2055 | 115 | 0099 | General | | | |
| | | 0735 | Upgradation of Police Hospitals | | | |
| | | | O | 5,12.15 | | |
| | | | S | - | 5,12.15 | (-)72.35 |
| | | 0750 | Modernization of Police | | | |
| | | | O | 92,00.00 | | |
| | | | S | 20,50.00 | 1,12,50.00 | (-)1,10,55.69 |
| | | 1333 | Re-organization and Modernization of Police | | | |
| | | | Telecom | | | |
| | | | O | 41,69.76 | | |
| | | | S | - | 41,69.76 | (-)94.21 |
| 2055 | 116 | 0099 | General | | | |
| | | 0727 | Forensic Science Laboratory, Director FSL, J&K | | | |
| | | | O | 5,36.97 | | |
| | | | S | - | 5,36.97 | (-)92.54 |
| 2055 | 117 | 0099 | General | | | |
| | | 0957 | Internal Security | | | |
| | | | O | 3,81,05.00 | | |
| | | | S | 76,34.00 | 4,57,39.00 | (-)24,73.99 |

GRANT NO. 2 (Contd.)

| Head | | | Total Grant/ Appropriation | Actual Expenditure (₹ in Lakh) | Saving(-) |
|------|-----|------|-------------------------------|--------------------------------------|------------|
| 2070 | 108 | 0099 | General | | |
| | | 0749 | Fire Protection and Control | | |
| | | | O | 72,92.49 | |
| | | | S | 3,44.58 | |
| | | | | 76,37.07 | 70,25.73 |
| | | | | | (-)6,11.34 |

4. Saving in the Grant was partly counterbalanced by the excess under the following Heads/Schemes; reasons thereof were not intimated.

| Head | | | Total Grant/ Appropriation | Actual Expenditure (₹ in Lakh) | Excess (+) |
|------|-----|------|--|--------------------------------------|-------------|
| 2055 | 001 | 0099 | General | | |
| | | 0789 | Director General of Police | | |
| | | | O | 92,34.87 | |
| | | | S | 51,09.75 | |
| | | | | 1,43,44.62 | 1,83,86.24 |
| | | | | | (+)40,41.62 |
| 2055 | 101 | 0099 | General | | |
| | | 0764 | Criminal Investigation Department(CID) | | |
| | | | O | 48,60.02 | |
| | | | S | - | |
| | | | | 48,60.02 | 49,17.81 |
| | | | | | (+)57.79 |
| | | 1357 | Security Wing | | |
| | | | O | 40,17.98 | |
| | | | S | - | |
| | | | | 40,17.98 | 48,99.17 |
| | | | | | (+)8,81.19 |
| 2055 | 104 | 0099 | General | | |
| | | 0753 | JKAP 13 th Battalion | | |
| | | | O | 16,86.80 | |
| | | | S | - | |
| | | | | 16,86.80 | 17,33.36 |
| | | | | | (+)46.56 |
| | | 0771 | JKAP 11 th Battalion | | |
| | | | O | 17,45.29 | |
| | | | S | - | |
| | | | | 17,45.29 | 21,97.79 |
| | | | | | (+)4,52.50 |
| | | 1358 | I R P Battalion | | |
| | | | O | 1,21,37.24 | |
| | | | S | - | |
| | | | | 1,21,37.24 | 1,48,80.57 |
| | | | | | (+)27,43.33 |
| 2055 | 109 | 0099 | General | | |
| | | 0754 | Executive Force, Kashmir Range | | |
| | | | O | 2,78,20.98 | |
| | | | S | - | |
| | | | | 2,78,20.98 | 2,90,88.80 |
| | | | | | (+)12,67.82 |

GRANT NO. 2 (Contd.)

| Head | | | Total Grant/ Appropriation | Actual Expenditure | Excess (+) |
|------|-----|------|--|-----------------------|------------|
| | | | | (₹ in Lakh) | |
| 2055 | 109 | 0099 | General | | |
| | | 0755 | Traffic Enforcement Wing, National Highways | | |
| | | | O 2,16.00 | | |
| | | | S - 2,16.00 | 3,20.16 | (+)1,04.16 |
| | | 0759 | Traffic Enforcement Wing, Kashmir | | |
| | | | O 9,97.45 | | |
| | | | S - 9,97.45 | 11,26.55 | (+)1,29.10 |
| | | 0765 | Traffic Enforcement Wing, Jammu | | |
| | | | O 8,90.65 | | |
| | | | S - 8,90.65 | 10,94.99 | (+)2,04.34 |
| 2055 | 115 | 0099 | General | | |
| | | 1316 | Establishment of Transport Workshop | | |
| | | | O 5,45.97 | | |
| | | | S - 5,45.97 | 6,42.40 | (+)96.43 |
| | | 1330 | Reorganization and strengthening of Police Training facilities | | |
| | | | O 11,11.07 | | |
| | | | S - 11,11.07 | 11,17.70 | (+)6.63 |
| | 117 | 0099 | General | | |
| | | 0729 | Jails | | |
| | | | O 6,05.50 | | |
| | | | S - 6,05.50 | 6,52.84 | (+)47.34 |
| 2056 | 001 | 0099 | General | | |
| | | 0312 | Direction Office | | |
| | | | O 1,51.69 | | |
| | | | S 20.20 1,71.89 | 2,73.34 | (+)1,01.45 |
| 2056 | 800 | 0099 | General | | |
| | | 1554 | Prospective Plan, Prison Reforms | | |
| | | | O - | | |
| | | | S 3,50.00 3,50.00 | 3,78.45 | (+)28.45 |
| 2070 | 108 | 0011 | State Plan | | |
| | | 0749 | Fire Protection and Control | | |
| | | | O 50.00 | | |
| | | | S - 50.00 | 2,34.42 | (+)1,84.42 |

GRANT NO. 2 (Contd.)

| Head | Total Grant/ Appropriation | Actual Expenditure | Excess (+) |
|------------------|-------------------------------|------------------------------|------------|
| | (₹ in Lakh) | | |
| 2235 02 001 0099 | General | | |
| | 0244 | Direction and Administration | |
| | O | 5,24.39 | |
| | S | 13.82 | |
| | | 5,38.21 | 6,37.76 |
| | | | (+)99.55 |

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

| Head | Actual Expenditure |
|---------------|---|
| | (₹ in Lakh) |
| 2055 109 0099 | General |
| | 0763 Wireless |
| | 47.56 |
| 2055 117 0099 | General |
| | 1057 Expenditure on Migrants (Relief Commissioner Jammu) |
| | 1.72 |
| 2070 107 0099 | General |
| | 2156 Auxiliary Police |
| | 85.92 |

6. Supplementary Grant of ₹ 69.00 lakh placed under Sub-Head 2276-Revamping of Civil Defence (Home Guards) subordinate to Minor Head 106-Civil Defence and Major Head 2070-Other Administrative Services remained unutilized as the funds against the said scheme were allocated by the Home Department under sub-head 0244-Direction & Administration subordinate to Minor Head 106-Civil Defence and Major Head 2070-Other Administrative Services as per the Sanction Order No. Home/Accts./03/2009 dated 04.02.2010 to the tune of ₹ 65.00 lakh but the sanction order does not seem to have been operated upon as no such expenditure appears under Sub-Head 0244-Direction & Administration as Grant-in-Aid.

7. In the Revenue *charged* section, the Supplementary appropriation of ₹94.49 lakh proved excessive in view of the final saving of ₹0.50 lakh.

Capital Section

8. In the Capital Voted Section, Original provision of ₹ 11,07.98 lakh proved excessive in view of the final saving of ₹ 8,97.94 lakh which was neither anticipated nor surrendered. Saving of ₹ 19.73 lakh in the Grant occurred during the last year also.

GRANT NO. 2 (Concl.d.)

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

| Head | Total Grant/ Appropriation (₹ in Lakh) | Actual Expenditure | Saving (-) |
|---------------------------------|--|-----------------------|------------|
| 4059 01 800 0099 General | | | |
| 0714 Police Works | | | |
| O 6,00.00 | | | |
| S - | 6,00.00 | 89.90 | (-)5,10.10 |
| 4070 800 0011 State Plan Normal | | | |
| 0979 State Plan Fire Services | | | |
| O 4,95.98 | | | |
| S - | 4,95.98 | 1,20.14 | (-)3,75.84 |

10. Entire provision under the following Head has remained unutilized throughout the year; reasons thereof have not been intimated.

| Head | Total Grant/ Appropriation (₹ in Lakh) |
|-----------------------------------|--|
| 4235 01 201 0099 General | |
| 2157 Construction of Sainik Sarai | 12.00 |

GRANT NO. 3 – PLANNING AND DEVELOPMENT DEPARTMENT

MAJOR HEADS

| | |
|------|---|
| 3451 | Secretariat Economic Services |
| 3454 | Census, Survey and Statistics |
| 3475 | Other General Economic Services |
| 5475 | Capital Outlay on Other General Economic Services |

| | | Total Grant/ Appropriation | Actual Expenditure | Excess (+) Saving (-) |
|------------------------------------|------------|-------------------------------|-----------------------|--------------------------|
| (₹ in thousand) | | | | |
| Revenue : | | | | |
| Voted- | | | | |
| Original | 1,35,69,59 | 1,35,69,59 | 37,38,47 | (-)98,31,12 |
| Supplementary | - | | | |
| Amount surrendered during the year | | | | ... |
| Capital : | | | | |
| Voted- | | | | |
| Original | 3,54,60,00 | 5,33,84,87 | 1,52,31,33 | (-)3,81,53,54 |
| Supplementary | 1,79,24,87 | | | |
| Amount surrendered during the year | | | | ... |
| Notes and Comments: | | | | |

Revenue Section

- Original Provision of ₹ 1,35,69.59 lakh proved excessive in view of the final saving of ₹98,31.12 lakh. No portion of the final saving of ₹ 98, 31.12 lakh was anticipated and surrendered. Saving of ₹ 41, 74.95 lakh in the Grant occurred during the last year also.
- Significant saving occurred mainly under the following Heads/schemes; reasons for which were not communicated.

| Head | | Total Grant/ Appropriation | Actual Expenditure | Saving (-) |
|-------------|-------------------------------|-------------------------------|-----------------------|-------------|
| (₹ in Lakh) | | | | |
| 3451 | 102 0011 State Plan Normal | | | |
| | 0557 Planning Machinery (S.P) | | | |
| | O 51,05.33 | | | |
| | S - | 51,05.33 | 2,46.11 | (-)48,59.22 |

GRANT NO. 3 (Contd.)

| Head | | | Total Grant/ Appropriation | Actual Expenditure | Saving (-) |
|---------|-----|--|-------------------------------|-----------------------|------------|
| | | | (₹ in Lakh) | | |
| 3454 01 | 001 | 0099 General | | | |
| | | 1016 Manpower Cell | | | |
| | | O 20.40 | | | |
| | | S - | 20.40 | 13.62 | (-)6.78 |
| | | 1018 Reorganisation of Directorate | | | |
| | | O 1,61.15 | | | |
| | | S - | 1,61.15 | 39.08 | (-)1,22.07 |
| 3454 02 | 112 | 0099 General | | | |
| | | 1009 Strengthening of Statistical Bureau | | | |
| | | O 33.93 | | | |
| | | S - | 33.93 | 6.15 | (-)27.78 |
| | | 1010 Economics Analysis | | | |
| | | O 8.46 | | | |
| | | S - | 8.46 | 1.11 | (-)7.35 |
| | | 1024 Strengthening of Planning Cell at District Headquarters | | | |
| | | O 87.64 | | | |
| | | S - | 87.64 | 27.66 | (-)59.98 |
| | | 1012 Improvement of Market Intelligence | | | |
| | | O 15.90 | | | |
| | | S - | 15.90 | 1.02 | (-)14.88 |
| 3454 02 | 201 | 0099 General | | | |
| | | 1017 National Sample Survey | | | |
| | | O 2,88.21 | | | |
| | | S - | 2,88.21 | 23.11 | (-)2,65.10 |
| | | 1023 Training of Statistical Personnel | | | |
| | | O 78.01 | | | |
| | | S - | 78.01 | 5.45 | (-)72.56 |
| 3454 02 | 201 | 0031 Centrally Sponsored Scheme | | | |
| | | 2223 Census and Sample Survey | | | |
| | | O 32.00 | | | |
| | | S - | 32.00 | 1.69 | (-)30.31 |

GRANT NO. 3 (Contd.)

| Head | Total Grant/ Appropriation | Actual Expenditure | Saving (-) |
|------------------|--|-----------------------|------------|
| | (₹ in Lakh) | | |
| 3454 02 205 0099 | General | | |
| | 1008 District Statistics Agencies | | |
| | O 1,04.49 | | |
| | S - | 1,04.49 | (-)50.97 |
| 3475 800 0011 | State Plan Normal | | |
| | 0564 Survey and Statistics | | |
| | O 2,53.55 | | |
| | S - | 2,53.55 | (-)30.92 |
| 3. | Saving was partly counterbalanced by the excess under the following Head /Scheme; reasons for which were not communicated. | | |

| Head | Total Grant/ Appropriation | Actual Expenditure | Excess (+) |
|------------------|---|-----------------------|-------------|
| | (₹ in Lakh) | | |
| 3454 02 112 0099 | General | | |
| | 1011 Directorate of Economics & Statistics | | |
| | O 1,31.34 | | |
| | S - | 1,31.34 | (+)28,09.97 |
| | 1025 Framing of Estimates of Capital Formulation. | | |
| | O 9.75 | | |
| | S - | 9.75 | (+)1.55 |

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

| Head | Actual Expenditure |
|------------------|--------------------------------------|
| | (₹ in Lakh) |
| 3451 102 0099 | General |
| | 0563 Constituency Development Scheme |
| | 9.46 |
| 3454 02 112 0099 | General |
| | 1703 District Census & Statistics |
| | 3.10 |

GRANT NO. 3 (Contd.)

| Head | Actual Expenditure (₹ in Lakh) |
|---|--------------------------------------|
| 3454 02 800 0099 General | |
| 0259 Border Area Development Programme, Kashmir. | 19.03 |
| 3475 106 0099 General | |
| 1063 Controller Weights & Measures | 2.98 |
| 3475 800 0011 State Plan Normal | |
| 1026 Strengthening of Planning Machinery | 1,00.05 |
| 1518 Census Of Minor Irrigation Schemes | 9.58 |
| 5. Entire provision in respect of following Heads/ Schemes remained un-utilised throughout the year; reasons for which were not communicated. | |

| Head | Total Grant/ Appropriation (₹ in Lakh) |
|---|--|
| 3454 02 112 0099 General | |
| 1021 Field Survey and Price Statistics | 39.34 |
| 1026 Strengthening of Planning Machinery | 74.04 |
| 3454 02 205 0099 General | |
| 1019 Evaluation Machinery | 79.90 |
| 1020 Unit for State Income | 16.14 |
| 1022 Statistical Cells in various Departments | 11.94 |
| 2302 Housing & Building Statistics | 9.67 |
| 3454 02 800 0099 General | |
| 1015 Construction of Consumer Price Index for Industrial Workers, Jammu City | 8.40 |
| 3475 800 0011 State Plan Normal | |
| 2197 Creation of new Districts | 70,00.00 |

Capital Section

6. Supplementary provision of ₹ 1,79,24.87 lakh proved excessive in view of final saving of ₹ 3,81,53.54 lakh which was neither anticipated nor surrendered.

GRANT NO. 3 (Concl.)

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

| Head | Total Grant/ Appropriation (₹ in Lakh) | Actual Expenditure (₹ in Lakh) | Savings(-) | | | | |
|------|--|--------------------------------------|--|------------|-----------|---------------|--|
| 5475 | 800 | 0011 | State Plan Normal | | | | |
| | | 0553 | Border Area Development Up-gradation Grant | | | | |
| | | O | 1,10,00.00 | | | | |
| | | S | - | 1,10,00.00 | 90,11.17* | (-)19,88.83 | |
| | | 0557 | Planning Machinery | | | | |
| | | O | 1,60,00.00 | | | | |
| | | S | 38,40.00 | 1,98,40.00 | 9,48.48 | (-)1,88,91.52 | |
| | | 0563 | Constituency Development Fund | | | | |
| | | O | 43,40.00 | | | | |
| | | S | - | 43,40.00 | 19,90.97 | (-)23,49.03 | |
| | | 0564 | Survey and Statistics | | | | |
| | | O | 1,20.00 | | | | |
| | | S | 1,40,84.87 | 1,42,04.87 | 1.27 | (-)1,42,03.60 | |
| | | 2154 | Creation of New Districts | | | | |
| | | O | 40,00.00 | | | | |
| | | S | - | 40,00.00 | 32,70.63 | (-)7,29.37 | |

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

| Head | Actual Expenditure (₹ in Lakh) | | | |
|------|--------------------------------------|------|----------------------|------|
| 5475 | 800 | 0011 | State Plan Normal | |
| | | 0555 | Block level Planning | 8.81 |

*Includes an amount of ₹ 27,91.79 lakh under Border Area Development Programme Kashmir.

GRANT NO. 4 – INFORMATION DEPARTMENT

MAJOR HEADS

2220 Information and Publicity

4220 Capital Outlay on Information and Publicity

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

Revenue :

Voted-

| | | | | |
|---------------|----------|----------|----------|-------------|
| Original | 22,93,51 | 25,85,41 | 22,64,42 | (-),3,20,99 |
| Supplementary | 2,91,90 | | | |

Amount surrendered during the year ...

Capital:

Voted-

| | | | | |
|---------------|---------|---------|---------|-------------|
| Original | 3,47,56 | 3,47,56 | 1,49,09 | (-),1,98,47 |
| Supplementary | - | | | |

Amount surrendered during the year ...

Notes and Comments:

Revenue Section

1. Supplementary provision of ₹ 2,91.90 lakh proved injudicious as the expenditure did not come even upto level of original provision of ₹ 22,93.51 lakh resulting in saving of ₹ 3,20.99 lakh, which was neither anticipated nor surrendered.

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

| Year | Total Grant/ Appropriation | Actual Expenditure (₹ in Lakh) | Saving (-) |
|-----------|-------------------------------|--------------------------------------|-------------|
| 2004-2005 | 12,39.03 | 10,66.39 | (-) 1,72.64 |
| 2005-2006 | 14,14.43 | 12,09.93 | (-)2,04.50 |
| 2006-2007 | 16,78.65 | 14,41.57 | (-)2,37.08 |
| 2007-2008 | 19,26.91 | 16,05.38 | (-)3,21.53 |
| 2008-2009 | 20,95.00 | 17,16.01 | (-)3,78.99 |

GRANT NO. 4 (Contd.)

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

| Head | Total Grant/ Appropriation | Actual Expenditure | Saving (-) |
|---------------------------------------|-------------------------------|-----------------------|------------|
| | (₹ in Lakh) | | |
| 2220 60 001 0099 General | | | |
| 0815 Joint Director Kashmir | | | |
| O | 53.53 | | |
| S | 14.36 | 67.89 | (-)17.57 |
| 0828 Joint Director Jammu | | | |
| O | 59.79 | | |
| S | 8.19 | 67.98 | (-)15.41 |
| 2220 60 102 0099 General | | | |
| 0816 District Information Centres | | | |
| O | 3,97.46 | | |
| S | 1,04.82 | 5,02.28 | (-)2,11.31 |
| 0817 Bureau of Information New Delhi | | | |
| O | 44.46 | | |
| S | - | 44.46 | (-)17.84 |
| 0819 Tehsil Information Centres | | | |
| O | 1,89.65 | | |
| S | 38.70 | 2,28.35 | (-)1,13.10 |
| 0820 Youth Information Centres | | | |
| O | 15.11 | | |
| S | 0.60 | 15.71 | (-)5.86 |
| 0821 Bureau of Information, Jullander | | | |
| O | 37.57 | | |
| S | - | 37.57 | (-)25.01 |
| 0822 Bureau of Information, Mumbai | | | |
| O | 20.73 | | |
| S | - | 20.73 | (-)10.87 |
| 0823 Bureau of Information, Kolkata | | | |
| O | 19.99 | | |
| S | - | 19.99 | (-)12.60 |

GRANT NO. 4 (Concl.)

- 5 Augmentation of provision through re-appropriation proved insufficient in view of excess under following Head/Scheme.

| Head | Total Grant/ Appropriation | Actual Expenditure | Excess(+) |
|--------------------------|-------------------------------|-----------------------|------------|
| | (₹ in Lakh) | | |
| 2220 60 001 0099 General | | | |
| 0835 Direction Office | | | |
| O 3,09.68 | | | |
| S - | | | |
| R 10.00 | 3,19.68 | 4,36.34 | (+)1,16.66 |

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

| Head | Total Grant/ Appropriation | Actual Expenditure | Excess(+) |
|-------------------------------|-------------------------------|-----------------------|------------|
| | (₹ in Lakh) | | |
| 2220 60 106 0099 General | | | |
| 0825 Written & Plan Publicity | | | |
| O 1,84.80 | | | |
| S - | 1,84.80 | 4,29.54 | (+)2,44.74 |

7. Against the Lumpsum Provision of ₹ 1,65.00 lakh (Plan) under Sub-Head 0835-Direction Office subordinate to Minor Head -001-Direction & Administration and Major Head 2220- Information and Publicity an expenditure of ₹1,15.71 lakh only was incurred resulting in saving of ₹ 49.28 lakh.

Capital Section

8. In the voted capital section, original provision of ₹ 3,47.56 lakh proved excessive in view of final saving of ₹ 1,98.47 lakh. No portion of it was anticipated or surrendered.
9. In the capital section persistent saving occurred during the last five years as per details given below:-

| Year | Total Grant/ Appropriation | Actual Expenditure | Saving (-) |
|---------|-------------------------------|-----------------------|------------|
| | (₹ in Lakh) | | |
| 2004-05 | 1,80.00 | 1,44.42 | (-) 35.58 |
| 2005-06 | 1,45.60 | 1,10.83 | (-) 34.77 |
| 2006-07 | 1,45.60 | 53.45 | (-) 92.15 |
| 2007-08 | 1,62.00 | 98.86 | (-)63.14 |
| 2008-09 | 2,87.00 | 1,18.70 | (-)1,68.30 |

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 (₹ in thousand) | Excess (+) Saving (-) |
|--|--|-------------------------------|--|--------------------------|
|--|--|-------------------------------|--|--------------------------|

Revenue :

Voted-

| | | | | |
|----------|------------|------------|------------|------------|
| Original | 2,40,52,90 | 2,44,97,87 | 2,42,15,58 | (-)2,82,29 |
|----------|------------|------------|------------|------------|

Supplementary 4,44,97

Amount surrendered during the year ...

Capital:

Voted-

| | | | | |
|----------|------------|------------|------------|---------|
| Original | 1,38,80,87 | 1,42,82,27 | 1,42,78,23 | (-)4,04 |
|----------|------------|------------|------------|---------|

Supplementary 4,01,40

Amount surrendered during the year ...

Notes and Comments:

Revenue Section

- Supplementary Grant of ₹ 4,44.97 lakh proved injudicious in view of final saving of ₹ 2,82.29 lakh; reasons for which were not communicated.
- Significant saving under the Schemes which do not fall under the ambit of Council has occurred in the Grant under the following Heads; reasons for which were not communicated.

| Head | | Total Grant/ Appropriation | Actual Expenditure (₹ in Lakh) | Saving (-) |
|------------------|---------|-------------------------------|--------------------------------------|------------|
| 2575 02 255 0099 | General | | | |
| | 0877 | | | |
| | O | 5,70.68 | | |
| | S | - | 5,70.68 | (-)1,58.64 |

GRANT NO. 5 (Contd.)

| Head | Total Grant/ Appropriation | Actual Expenditure | Saving (-) |
|------------------|-------------------------------|-----------------------|------------|
| (₹ in Lakh) | | | |
| 2575 02 334 0099 | General | | |
| | 0880 Diesel Power Generation | | |
| | O 5,68.96 | | |
| | S - | 5,68.96 | 5,58.63 |
| | | | (-10.33) |

3. Excess under the following Scheme which do not fall under the ambit of Council has occurred as under; reasons thereof were not communicated.

| Head | Total Grant/ Appropriation | Actual Expenditure | Excess (+) |
|------------------|-------------------------------|-----------------------|------------|
| (₹ in Lakh) | | | |
| 2575 02 334 0099 | General | | |
| | 1193 Kargil Diesel Scheme | | |
| | O 2,53.40 | | |
| | S | 2,53.40 | 2,62.04 |
| | | | (+)8.64 |

4. Although no provision was earmarked for transfer to the Ladakh/Kargil Autonomous Hill Development Council Fund, yet an amount of ₹ 2,27,27.63 lakh (₹ 2,26,99.73 lakh Non Plan, ₹ 27.90 lakh Plan) was transferred to the Fund Account out of the Major Head 2575- Other Special Area Programmes. Reasons for not placing the provision for transfer to the Fund A/c have not been intimated.
5. Provision under primary units had been placed in the Grant under Major Head 2575-Other Special Area Programmes, 253-District Administration (Non Engineering) and other Departments, which fall within the ambit of Council when it should have been shown as lumpsum provision transferable to Major Head 8448-Deposits of Local Fund, Ladakh Autonomous Hill Development Council/ Kargil Autonomous Hill Development Council under Minor Head 113 subordinate to Major Head 2575- Other Special Area Programmes. Reasons for not adopting the correct procedure were not intimated.
6. Against the estimated recoveries of ₹ 3,50.00 lakh, only ₹ 2,03.87 lakh were recovered, resulting in less recoveries of ₹ 1,46.13 lakh; reasons for which were not communicated.

Capital Section

- 7 Supplementary Grant of ₹ 4,01.40 lakh proved injudicious in view of saving of ₹4.04 lakh; reasons for which were not communicated.

GRANT NO. 5 (Contd.)

8. Against Non plan provision of ₹ 30.00 lakh under Sub Head 0886-Forest Department Kargil subordinate to Minor Head 313-Forest and Major Head 4575- Capital Outlay on Other Special Area Programmes, Plan expenditure to the tune of ₹ 36.52 lakh was incurred; reasons of which were not communicated..
9. Supplementary Grant of ₹ 1.40 lakh proved injudicious as no expenditure was incurred even against the original provision of ₹ 9.00 lakh placed under Sub Head 1860 –Forest Department Leh Subordinate to Minor Head 313-Forests and Major Head 4575-Capital Outlay on Special Area Programme.
10. Although no provision was earmarked to the Fund Account yet an amount of ₹ 1,42,41.87 lakh was transferred to the Council Fund; reasons for not placing the provision for transfer to the Council Fund have not been intimated.
11. Against the estimated recoveries of ₹ 39.00 lakh, only ₹ 25.19 lakh were recovered, resulting in less recoveries of ₹ 13.81 lakh; reasons for which were not intimated.
12. Suspense Transaction:- The expenditure out of the provision under the Grant includes ₹ 2,52.98 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 nature of transactions under the four Sub-Heads (a) Purchases (b) Stock (c) Miscellaneous Works Advances and (d) Workshop Suspense are explained below:-
 - (a) Purchases: - When materials are received for a specific work or holding in stock without being paid for or adjusted during the month, their value is credited to the Sub Head “Purchases” per contra debit to the particular work Head of Account or Stock Sub Head as the case may be. When payment is made or the value is adjusted by transfer of stores etc, this Head is debited with the amount, thereby clearing the previous credit. This Head will, therefore, always show a negative or credit balance representing the value of stores received but not paid for or adjusted.
 - (b) 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 off. The balance represents value of material in stock.
 - (c) Miscellaneous Works Advances:- Under this Sub-Head debits for the value of stores sold on credit, expenditure incurred on deposit work in excess of deposits received, loss of cash or stores still to be written off, and sums recoverable from Government servants etc are booked. The debit balance under the Head thus represents amount recoverable or debit adjustable to final Head.
 - (d) Workshop Suspense: - The charges for jobs executed or other operations in Workshop of the Public Works Department are booked under this Sub-Head pending recovery or adjustment of the charges.

GRANT NO. 5 (Concl.)

An analysis of the transactions under "Suspense" in the Grant during 2009-2010 together with the Opening and Closing balances is given below: -

| Particulars/Major Head of Account | Opening Balance as on 1 st April, 2009 | Debit | Credit | Closing Balance as on 31 st March 2010 |
|--|--|-------------|---------|---|
| | | (₹ in Lakh) | | |
| 2575- Other Special Area Programmes- Purchases | (-)36.91 | - | - | (-)36.91 |
| Stock | (+)10,74.55 | 2,52.98 | 2,03.87 | (+)11,23.66 |
| Miscellaneous Advance | (+)4,79.81 | - | - | (+)4,79.81 |
| Work Shop Suspense | (+) 37.98 | - | - | (+) 37.98 |
| Total | (+)15,55.43 | 2,52.98 | 2,03.87 | (+)16,04.54 |

GRANT NO. 6 – POWER DEVELOPMENT DEPARTMENT

MAJOR HEADS

2801 Power

4801 Capital Outlay on Power Projects

| | | Total Grant/ Appropriation | Actual Expenditure (₹ in thousand) | Excess (+) Saving (-) |
|------------------------------------|-------------|-------------------------------|--|--------------------------|
| Revenue : | | | | |
| Voted- | | | | |
| Original | 24,35,65,95 | 24,35,65,95 | 27,95,20,00* | (+)3,59,54,05 |
| Supplementary | - | | | |
| Amount surrendered during the year | | | | ... |
| Capital: | | | | |
| Voted- | | | | |
| Original | 12,83,00,00 | 12,83,00,00 | 10,35,05,40 | (-)2,47,94,60 |
| Supplementary | - | | | |
| Amount surrendered during the year | | | | ... |
| Notes and Comments: | | | | |

Revenue Section

1. Original Provision of ₹ 24,35,65.95 lakh proved meagre in view of excess of ₹ 3,59,54.05 lakh. The final excess of ₹ 3,59,54.05 lakh , requires regularization.
2. Excess over the provision occurred under the following Heads/ Schemes; reasons thereof were not intimated.

| Head | | Total Grant/ Appropriation | Actual Expenditure (₹ in Lakh) | Excess (+) |
|------------------|--|-------------------------------|--------------------------------------|---------------|
| 2801 01 101 0099 | General | | | |
| | 0933 Chief Engineer Commercial & Survey Wing, Jammu | | | |
| | O 19,96,00.00 | | | |
| | S - | 19,96,00.00 | 23,99,39.41 | (+)4,03,39.41 |

*Excludes ₹ 2.81 lakh (prior to 2009-10) spent from out of advance from Contingency fund but not recouped to the fund by debit to Major Head 2801-Power till the close of the year.

GRANT NO. 6 (Contd.)

| Head | Total Grant/ Appropriation | Actual Expenditure | Excess (+) |
|------------------|--|-----------------------|-------------|
| | | (₹ in Lakh) | |
| 2801 05 604 0099 | General | | |
| 1687 | Chief Engineer Systems and Operation, Jammu | | |
| | O 4,44.86 | | |
| | S - | 4,44.86 | (+)32.30 |
| 2801 05 609 0099 | General | | |
| 0933 | Chief Engineer Commercial & Survey Wing, Jammu | | |
| | O 2,10.81 | | |
| | S - | 2,10.81 | (+)14,06.74 |
| 2801 06 617 0099 | General | | |
| 0911 | Chief Engineer Maintenance and Rural Electrification, Jammu | | |
| | O 5,16.06 | | |
| | S - | 5,16.06 | (+)6.65 |
| 2801 80 001 0099 | General | | |
| 1686 | F. A. Power Projects Organization | | |
| | O 1,39.30 | | |
| | S - | 1,39.30 | (+)77.98 |

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

| Head | Total Grant/ Appropriation | Actual Expenditure | Saving (-) |
|------------------|---|-----------------------|------------|
| | | (₹ in Lakh) | |
| 2801 05 001 0099 | General | | |
| 0933 | Chief Engineer Commercial & Survey Wing, Jammu. | | |
| | O 11,28.28 | | |
| | S - | 11,28.28 | (-)6,38.80 |
| 1685 | Chief Engineer System & Operation, Kashmir. | | |
| | O 9,30.10 | | |
| | S - | 9,30.10 | (-)53.01 |
| 1687 | Chief Engineer System and Operation, Jammu | | |
| | O 11,32.23 | | |
| | S - | 11,32.23 | (-)68.12 |

GRANT NO. 6 (Contd.)

| Head | | | | Total Grant/ Appropriation | Actual Expenditure | Saving (-) |
|------|----|-----|---|-------------------------------|-----------------------|-------------|
| | | | | (₹ in Lakh) | | |
| 2801 | 05 | 602 | 0099 General | | | |
| | | | 1685 Chief Engineer System and Operation, Kashmir | | | |
| | | | O 4,12.17 | | | |
| | | | S - | 4,12.17 | 3,26.65 | (-)85.52 |
| 2801 | 05 | 605 | 0099 General | | | |
| | | | 1687 Chief Engineer System and Operation, Jammu | | | |
| | | | O 4,08.69 | | | |
| | | | S - | 4,08.69 | 3,41.98 | (-)66.71 |
| 2801 | 05 | 606 | 0099 General | | | |
| | | | 1687 Chief Engineer System and Operation, Jammu | | | |
| | | | O 5,42.14 | | | |
| | | | S - | 5,42.14 | 4,92.85 | (-)49.29 |
| 2801 | 05 | 607 | 0099 General | | | |
| | | | 1685 Chief Engineer System and Operation, Kashmir | | | |
| | | | O 6,83.61 | | | |
| | | | S - | 6,83.61 | 6,12.26 | (-)71.35 |
| 2801 | 05 | 610 | 0099 General | | | |
| | | | 0933 Chief Engineer Commercial & Survey Wing, Jammu | | | |
| | | | O 1,99.26 | | | |
| | | | S - | 1,99.26 | 1,53.20 | (-)46.06 |
| 2801 | 06 | 001 | 0099 General | | | |
| | | | 0911 Chief Engineer Maintenance and Rural Electrification, Jammu | | | |
| | | | O 3,63.71 | | | |
| | | | S - | 3,63.71 | 3,10.94 | (-)52.77 |
| | | | 0978 Chief Engineer Maintenance and Rural Electrification Kashmir | | | |
| | | | O 6,52.11 | | | |
| | | | S - | 6,52.11 | 6,07.74 | (-)44.73 |
| | | | 1678 Chief Engineer Procurement and Material Management, Jammu | | | |
| | | | O 61,60.77 | | | |
| | | | S - | 61,60.77 | 40,13.45 | (-)21,47.32 |
| 2801 | 06 | 052 | 0099 General | | | |
| | | | 0911 Chief Engineer Maintenance and Rural Electrification, Jammu | | | |
| | | | O 40.00 | | | |
| | | | S - | 40.00 | 34.22 | (-)5.78 |

GRANT NO. 6 (Contd.)

| Head | Total Grant/ Appropriation | Actual Expenditure | Saving (-) |
|--|-------------------------------|-----------------------|------------|
| | (₹ in Lakh) | | |
| 2801 06 611 0099 General | | | |
| 0911 Chief Engineer Maintenance and Rural Electrification, Jammu | | | |
| O 47,53.93 | | | |
| S - | 47,53.93 | 46,83.32 | (-)70.61 |
| 2801 06 612 0099 General | | | |
| 0911 Chief Engineer Maintenance and Rural Electrification, Jammu | | | |
| O 14,98.62 | | | |
| S - | 14,98.62 | 14,54.71 | (-)43.91 |
| 2801 06 613 0099 General | | | |
| 0911 Chief Engineer Maintenance and Rural Electrification, Jammu | | | |
| O 5,17.51 | | | |
| S - | 5,17.51 | 4,51.36 | (-)66.15 |
| 2801 06 614 0099 General | | | |
| 0911 Chief Engineer Maintenance and Rural Electrification, Jammu | | | |
| O 11,75.75 | | | |
| S - | 11,75.75 | 10,59.77 | (-)1,15.98 |
| 2801 06 615 0099 General | | | |
| 0911 Chief Engineer Maintenance and Rural Electrification, Jammu | | | |
| O 16,59.37 | | | |
| S - | 16,59.37 | 16,41.80 | (-)17.57 |
| 2801 06 616 0099 General | | | |
| 0911 Chief Engineer Maintenance and Rural Electrification, Jammu | | | |
| O 4,48.99 | | | |
| S - | 4,48.99 | 4,29.60 | (-)19.39 |
| 2801 06 618 0099 General | | | |
| 0978 Chief Engineer Maintenance and Rural Electrification, Kashmir | | | |
| O 59,80.77 | | | |
| S - | 59,80.77 | 55,62.71 | (-)4,18.06 |
| 2801 06 619 0099 General | | | |
| 0978 Chief Engineer Maintenance and Rural Electrification, Kashmir | | | |
| O 8,89.05 | | | |
| S - | 8,89.05 | 7,84.88 | (-)1,04.17 |

GRANT NO. 6 (Contd.)

| Head | | | | Total Grant/ Appropriation | Actual Expenditure | Saving (-) |
|------|----|-----|---|-------------------------------|-----------------------|------------|
| | | | | (₹ in Lakh) | | |
| 2801 | 06 | 620 | 0099 General | | | |
| | | | 0978 Chief Engineer Maintenance and Rural Electrification, Kashmir. | | | |
| | | | O 6,01.34 | | | |
| | | | S - | 6,01.34 | 5,36.34 | (-)65.00 |
| 2801 | 06 | 621 | 0099 General | | | |
| | | | 0978 Chief Engineer Maintenance and Rural Electrification, Kashmir. | | | |
| | | | O 7,98.37 | | | |
| | | | S - | 7,98.37 | 6,78.46 | (-)1,19.91 |
| 2801 | 06 | 622 | 0099 General | | | |
| | | | 0978 Chief Engineer Maintenance and Rural Electrification, Kashmir | | | |
| | | | O 8,99.11 | | | |
| | | | S - | 8,99.11 | 8,02.95 | (-)96.16 |
| 2801 | 06 | 623 | 0099 General | | | |
| | | | 0978 Chief Engineer Maintenance and Rural Electrification, Kashmir | | | |
| | | | O 11,68.50 | | | |
| | | | S - | 11,68.50 | 9,92.33 | (-)1,76.17 |
| 2801 | 06 | 624 | 0099 General | | | |
| | | | 0978 Chief Engineer Maintenance and Rural Electrification, Kashmir | | | |
| | | | O 9,68.74 | | | |
| | | | S - | 9,68.74 | 8,26.68 | (-)1,42.06 |
| 2801 | 06 | 625 | 0099 General | | | |
| | | | 0978 Chief Engineer Maintenance and Rural Electrification, Kashmir | | | |
| | | | O 6,74.09 | | | |
| | | | S - | 6,74.09 | 6,19.71 | (-)54.38 |
| 2801 | 06 | 626 | 0099 General | | | |
| | | | 0978 Chief Engineer Maintenance and Rural Electrification, Kashmir | | | |
| | | | O 7,25.98 | | | |
| | | | S - | 7,25.98 | 6,80.12 | (-)45.86 |

GRANT NO. 6 (Contd.)

| Head | | | | Total Grant/ Appropriation | Actual Expenditure (₹ in Lakh) | Saving (-) |
|------|----|-----|---|-------------------------------|--------------------------------------|------------|
| 2801 | 06 | 627 | 0099 General | | | |
| | | | 0978 Chief Engineer Maintenance and Rural Electrification, Kashmir | | | |
| | | | O 19,14.16 | | | |
| | | | S - | 19,14.16 | 17,49.63 | (-)1,64.53 |
| 2801 | 06 | 628 | 0099 General | | | |
| | | | 0978 Chief Engineer Maintenance and Rural Electrification, Kashmir | | | |
| | | | O 17,27.29 | | | |
| | | | S - | 17,27.29 | 14,79.77 | (-)2,47.52 |
| 2801 | 06 | 629 | 0099 General | | | |
| | | | 0978 Chief Engineer Maintenance and Rural Electrification, Kashmir | | | |
| | | | O 6,19.97 | | | |
| | | | S - | 6,19.97 | 5,46.58 | (-)73.39 |
| 2801 | 06 | 630 | 0099 General | | | |
| | | | 0911 Chief Engineer Maintenance and Rural Electrification, Jammu | | | |
| | | | O 6,60.69 | | | |
| | | | S - | 6,60.69 | 6,47.32 | (-)13.37 |
| 2801 | 06 | 633 | 0099 General | | | |
| | | | 0911 Chief Engineer Maintenance and Rural Electrification, Jammu | | | |
| | | | O 4,71.62 | | | |
| | | | S - | 4,71.62 | 3,69.14 | (-)1,02.48 |
| 2801 | 80 | 001 | 0099 General | | | |
| | | | 1673 Accounts Officer/Development Commissioner Power | | | |
| | | | O 2,16.89 | | | |
| | | | S - | 2,16.89 | 11.97 | (-)2,04.92 |
| 2801 | 80 | 004 | 0099 General | | | |
| | | | 2169 Chief Engineer Planning & Designs | | | |
| | | | O 4,02.21 | | | |
| | | | S - | 4,02.21 | 3,37.44 | (-)64.77 |

GRANT NO. 6 (Contd.)

| Head | Total Grant/ Appropriation | Actual Expenditure | Saving (-) |
|---|-------------------------------|-----------------------|------------|
| | (₹ in Lakh) | | |
| 2801 80 005 0099 General | | | |
| 2170 Director Training ,Testing Inspection & Commission | | | |
| O 2,39.50 | | | |
| S - | 2,39.50 | 2,02.34 | (-)37.16 |
| 2801 80 800 0099 General | | | |
| 2111 State Electricity Regulatory Commission | | | |
| O 77.92 | | | |
| S - | 77.92 | 49.45 | (-)28.47 |

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

| Head | Total Grant/ Appropriation |
|--|-------------------------------|
| | (₹ in Lakh) |
| 2801 04 609 0099 General | |
| 0933 Chief Engineer Commercial and Survey Wing, Jammu | 50.00 |
| 2801 05 052 0099 General | |
| 1685 Chief Engineer Systems and Operation, Kashmir | 8.00 |
| 2801 06 001 0011 State Plan Normal | |
| 0978 Chief Engineer Maintenance and Rural Electrification, Kashmir | 5.00 |
| 2801 06 052 0099 General | |
| 0978 Chief Engineer Maintenance and Rural Electrification, Kashmir | 45.00 |

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

| Head | Actual Expenditure |
|--|-----------------------|
| | (₹ in Lakh) |
| 2801 01 001 0099 General | |
| 1686 Financial Advisor /Chief Accounts Officer PDD | 9.24 |
| 2801 05 001 0011 State Plan Normal | |
| 1687 Chief Engineer Systems and Operation, Jammu | 6.25 |

GRANT NO. 6 (Contd.)

6. As per the sanction order No. PDD/11/AC/67/2009 dated 9.3.2010 the funds were allocated by the Controlling Officer in respect of the scheme "Accounts Officer, Migrant Cell Jammu" under Sub-Major Head 06 subordinate to Major Head 2801-Power and Drawing & Disbursing Officers have incurred expenditure to the tune of ₹ 4,55.20 lakh under the same Sub-head, while as per the Demand for Grant No. 6, the funds to the tune of ₹ 4,41.24 lakh were provided under sub-head 80 subordinate to Major Head 2801-Power in respect of the same Schemes resulting in mismatch of actual with the estimates; reasons thereof were not communicated to Audit.

Capital Section

7. In the Capital Section Original provision of ₹12,83,00.00 lakh proved excessive in view of the final saving of ₹ 2,47,94.60 lakh. No portion of the final saving of ₹ 2,47,94.60 lakh was anticipated and surrendered
8. Lumpsum Plan provision of ₹ 12,83,00.00 lakh under Major Head 4801-Capital Outlay on Power Projects without giving schematic break-up has deprived Audit in making comparison of excess/saving Sub-Head wise.
9. Suspense Transactions: - The expenditure in the Grant, both Revenue and Capital includes ₹ 34,17.73 lakh under the Head Suspense which is not a final Head of Account. The nature of transactions under the Head Suspense and the accounting procedure followed have been explained in Note 12 below Grant No.5- Ladakh Affairs Department. An analysis of the transactions under Head Suspense in the Grant during the year 2008-2009 & 2009-10 together with the Opening and Closing balance is given below:-

| Particulars / Major head of account | Opening Balance as on 1 st April, 2009 | Debits | Credits | Closing Balance as on 31 st March, 2010 |
|-------------------------------------|---|-------------|-------------|--|
| | | (₹ in Lakh) | | |
| 2801- Power- | | | | |
| Purchases | (-)35.44 | - | - | (-)35.44 |
| Miscellaneous | | | | |
| Public Works | 4,77.81 | - | - | 4,77.81 |
| Advances | | | | |
| Stock | 14,03.42 | 34,17.73 | (-)40,64.87 | 7,56.28 |
| Workshop | 29.38 | - | - | 29.38 |
| Suspense | | | | |
| Total – 2801 | 18,75.17 | 34,17.73 | (-)40,64.87 | 12,28.03 |

GRANT NO. 6 (Contd.)

| Particulars / Major Head of account | Opening Balance as on 1 st April, 2009 | Debits | Credits | Closing Balance as on 31 st March, 2010 |
|---|---|-------------|---------|--|
| | | (₹ in Lakh) | | |
| 4801- Capital Outlay on Power Projects- | | | | |
| Purchases | (-)1,13.14 | - | - | (-)1,13.14 |
| Stock | 4,78.25 | - | - | 4,78.25 |
| Miscellaneous Public Works Advances | 98.52 | - | - | 98.52 |
| Workshop Suspense | 28.85 | - | - | 28.85 |
| Total – 4801 | 4,92.48 | - | - | 4,92.48 |

10. Review of Establishment and Tools and Plant Charges of Power Development Department: - The percentage which the expenditure on Establishment and Tools and Plants bore to the Works Outlay in the Power Development Department during 2007-08 to 2009-10 is indicated below. (The percentage fixed by the Government in 1955 for supervision charges recoverable for works done for other departments, outside bodies etc. range between 7.5 to 15 for Establishment charges and between 0.5 and 1 for Tools and Plant charges depending on the cost of works).

| Year and Head of Account | Works Outlay | Establishment Charges | Percentage of Establishment Charges to Works Outlay | Tools and Plant Charges | Percentage of Tools and Plant Charges to Works Outlay |
|--|--------------|-----------------------|---|-------------------------|---|
| | | | (₹ in Lakh) | | |
| 2801 Power- | | | | | |
| 2007-2008 | 17,93,41.61 | 2,24,73.99 | 12.53 | 64.40 | 0.03 |
| 2008-2009 | 19,00,40.98 | 2,40,77.04 | 12.66 | 99.17 | 0.05 |
| 2009-2010 | 22,31,73.23 | 3,20,18.15 | 14.34 | 1,37.74 | 0.07 |
| 4801 Capital Outlay on Power Projects- | | | | | |
| 2007-2008 | 6,65,17.32 | 16.11 | 0.02 | - | - |
| 2008-2009 | 11,76,84.29 | 2.47 | 0.002 | - | - |
| 2009-2010 | 10,35,05.40 | - | - | - | - |

GRANT NO. 6 (Concl.)

11. Depreciation Reserve Fund: - In order to provide Reserve Fund sufficient to meet the cost of renewals and replacement of Plant and Machinery ₹ Nil were transferred to the Depreciation Reserve Funds during the year 2009-10 against Nil provision under the Grant. However, clarification regarding provision of depreciation in respect of Power Projects transferred to Power Development Corporation are awaited from the State Government to whom matter has already been referred to. No expenditure was incurred out of the fund during the year on renewals and replacements of Plant and Machinery.

The balance at the credit of the Fund as on 31st March 2010 thus remained same as on 31-03-2009. Though the Depreciation Reserve Fund Rules framed by the government in 1974 are applicable from April 1969, yet the Depreciation has not been calculated under the said Rules as the cost of various assets is yet to be determined by the government. The latest position of the Fund is given in the Statement No. 18 of Finance Account 2009-2010.

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 |

| | | Total Grant/ Appropriation | Actual Expenditure (₹ in thousand) | Excess (+) Saving (-) |
|------------------------------------|-------------|-------------------------------|--|--------------------------|
| Revenue: | | | | |
| Voted- | | | | |
| Original | 19,07,30,57 | 19,37,21,69 | 16,85,10,90 | (-)2,52,10,79 |
| Supplementary | 29,91,12 | | | |
| Amount surrendered during the year | | | | ... |
| Capital: | | | | |
| Voted- | | | | |
| Original | 2,78,03,00 | 2,80,34,17 | 1,58,39,48 | (-)1,21,94,69 |
| Supplementary | 2,31,17 | | | |
| Amount surrendered during the year | | | | ... |

Notes and Comments:

Revenue Section

1. In the Revenue Section, Supplementary Grant of ₹ 29,91.12 lakh proved unjustified as the expenditure did not come even upto the level of the original provision of ₹ 19,07,30.57 lakh resulting in saving of ₹ 2,52,10.79 lakh. No portion of the final saving was anticipated and surrendered.

GRANT NO. 7 (Contd.)

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

| Year | Total Grant/ Appropriation | Actual Expenditure (₹ in Lakh) | Saving (-) |
|-----------|-------------------------------|--------------------------------------|---------------|
| 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 |
| 2006-2007 | 10,86,64.36 | 10,27,89.29 | (-)58,75.07 |
| 2007-2008 | 12,35,47.30 | 11,14,28.62 | (-)1,21,18.68 |
| 2008-2009 | 13,98,86.84 | 11,82,65.06 | (-)2,16,21.78 |

3. Against the Lumpsum provision of ₹ 7,60,13.55 lakh (original ₹ 7,50,55.71 lakh supplementary ₹ 9,57.84 lakh) ₹ 2,18,99.99 lakh Plan under Elementary Education, ₹ 7,50,27.24 lakh (original ₹ 7,49,99.46 lakh supplementary ₹ 27.78 lakh) and ₹ 40,00.00 lakh Plan under Secondary Education subordinate to Major Head 2202-General Education ₹ 50,37.64 lakh (original ₹ 34,45.83 lakh supplementary ₹ 1,59.81 lakh) placed under 001-Direction & Administration and ₹ 25,00.00 lakh plan under 104-Sports & Games subordinate to Major Head 2204- Youth Services & Sports placed with Controlling Officers, the Drawing & Disbursing Officers incurred expenditure under the Schemes not contemplated in the approved Demand for Grants. This deviation has deprived Audit in making comparison of Excess/ Saving Sub-Head wise.

4. In respect of following Schemes, where the provision was distinctly/separately placed in the Demand for Grants, significant saving has occurred as under; reasons thereof were not communicated.

| Head | Total Grant/ Appropriation | Actual Expenditure (₹ in Lakh) | Saving (-) |
|------|----------------------------------|--------------------------------------|---------------|
| 2055 | 117 0099 General | | |
| | 0957 Internal Security | | |
| | O 43,54.64 | | |
| | S 2,11.08 | 45,65.72 | 44,54.18 |
| | | | (-)1,11.54 |
| 2202 | 01 104 0099 General | | |
| | 0214 Director Education, Kashmir | | |
| | O 4,04,29.48 | | |
| | S - | 4,04,29.48 | 21,28.74 |
| | | | (-)3,83,00.74 |

GRANT NO. 7 (Contd.)

| Head | Total Grant/ Appropriation | Actual Expenditure (₹ in Lakh) | Saving (-) |
|------------------|---|--------------------------------------|-------------|
| 2202 80 003 0099 | General | | |
| 0271 | State Institute of Education, Kashmir | | |
| O | 1,71.03 | | |
| S | - | 1,71.03 | 1,18.15 |
| | | | (-)52.88 |
| 0277 | State Institute of Education, Jammu | | |
| O | 1,36.54 | | |
| S | 1,91.96 | 3,28.50 | 1,13.63 |
| | | | (-) 2,14.87 |
| 2202 80 003 0011 | State Plan Normal | | |
| 0277 | State Institute of Education, Jammu | | |
| O | 4,80.63 | | |
| S | - | 4,80.63 | 5.87 |
| | | | (-) 4,74.76 |
| 2204 102 0099 | General | | |
| 0954 | National Cadet Corps | | |
| O | 4,13.52 | | |
| S | - | 4,13.52 | 3,05.20 |
| | | | (-)1,08.32 |
| 2205 104 0099 | General | | |
| 0272 | Development of Archives | | |
| O | 3,56.67 | | |
| S | - | 3,56.67 | 3,12.18 |
| | | | (-)44.49 |
| 2205 104 0011 | State Plan Normal | | |
| 1890 | Directorate o Libraries | | |
| O | 1,53.15 | | |
| S | - | 1,53.15 | 6.05 |
| | | | (-)1,47.10 |
| 2205 105 0099 | General | | |
| 0221 | Government Libraries and Reading Room, Jammu | | |
| O | 7,78.38 | | |
| S | - | 7,78.38 | 6,71.99 |
| | | | (-)1,06.39 |
| 3454 02 110 0099 | General | | |
| 0468 | State Gazetteers | | |
| O | 50.18 | | |
| S | - | 50.18 | 26.26 |
| | | | (-)23.92 |

GRANT NO. 7 (Contd.)

5. No funds were provided for Director Education Jammu under Minor Head 104-Inspection subordinate to Major Head 2202- General Education when an expenditure to the tune of ₹11,44.11 lakh was incurred under the Scheme, ' Inspection' Jammu.
6. Against the provision of ₹7,41.60 lakh placed at the disposal of Secretary J & K Sports Council as Grant in Aid under Minor Head 101-Physical Education subordinate to Major Head 2204-Sports and Youth Services total expenditure of ₹ 14,16.24 lakh was incurred , and out of which an amount of ₹ 6,93.04 lakh was incurred on different Schemes like Improvement of Youth Hostels, Appointment of Physical Education Teachers, Border Area Education Programmes etc. not contemplated in the Demand for Grants.
7. Placement of Plan provision of ₹ 1,00.00 lakh against Adult Education subordinate to Major Head 2202-General Education was irregular as the scheme stands closed from 01.04.2002 and the funds remained unutilized throughout the year.
8. Entire provision has remained un-utilized throughout the year under the following Schemes; reasons thereof were not communicated.

| Head | Total Grant/ Appropriation (₹ in Lakh) |
|---|--|
| 2202 02 107 0099 General | |
| 0241 Sainik School, Nagrota | 89.12 |
| 0243 Sainik School , Manasbal | 1,65.00 |
| 2202 02 110 0099 General | |
| 0243 Sainik School Manasbal for maintenance of building | 20.00 |
| 2202 80 003 0011 State Plan Normal | |
| 0271 State Institute of Education, Kashmir | 5,18.16 |

9. In respect of those Schemes where the provision has separately been placed in the Demand for Grants, the significant excess occurred as under; reasons thereof were not intimated.

| Head | Total Grant/ Appropriation | Actual Expenditure | Excess(+) |
|---|-------------------------------|-----------------------|------------|
| | (₹ in Lakh) | | |
| 2202 01 800 0031 Centrally Sponsored Scheme | | | |
| 1030 Mid Day Meals | | | |
| O | 1,00.00 | | |
| S | - | 1,00.00 | (+)4,72.40 |

GRANT NO. 7 (Contd.)

| Head | | | | Total Grant/ Appropriation | Actual Expenditure (₹ in Lakh) | Excess(+) |
|------|----|-----|--|-------------------------------|--------------------------------------|-------------|
| 2202 | 02 | 107 | 0099 General | | | |
| | | | 0905 Meritorious Student | | | |
| | | | O | 2.60 | | |
| | | | S | 0.65 | 3.25 | (+)1,66.47 |
| 2202 | 02 | 110 | 0099 General | | | |
| | | | 0241 Grant to Sainik School Nagrota for maintenance of building | | | |
| | | | O | 55.00 | | |
| | | | S | - | 55.00 | (+)53,93.62 |
| 2202 | 80 | 004 | 0099 General | | | |
| | | | 0278 Research and Publication, Kashmir | | | |
| | | | O | 1,77.56 | | |
| | | | S | - | 1,77.56 | (+)11.44 |

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

| Head | | | | Actual Expenditure (₹ in Lakh) |
|------|----|-----|---|--------------------------------------|
| 2202 | 02 | 001 | 0031 Centrally Sponsored Scheme | |
| | | | 2310 Rashtriya Madhyamik Shiksha Abhiyan | 20.86 |

11. No provision was provided for Govt. Libraries and Reading Rooms Kashmir under the Minor Head 105-Public Libraries subordinate to Major Head 2205-Art & Culture when an expenditure of ₹11.50 lakh and ₹1.72 lakh was incurred on 'Strengthening of Directorate Kashmir' and 'Govt. Libraries and Reading Rooms Kashmir' respectively under the same Minor Head.

Capital Section

12. Supplementary Grant of ₹ 2,31.17 lakh proved unjustified as the expenditure did not come even upto the level of the original provision of ₹2,78,03.00 lakh resulting in saving of ₹ 1,21,94.69 lakh. No portion of the final saving of ₹ 1,21,94.69 lakh was anticipated and surrendered.

GRANT NO. 7 (Contd.)

13. Savings as detailed below occurred under the Grant during the last three years also.

| Year | Total Grant/ Appropriation | Actual Expenditure (₹ in Lakh) | Saving (-) |
|-----------|-------------------------------|--------------------------------------|-------------|
| 2006-2007 | 1,10,35.92 | 80,93.79 | (-)29,42.13 |
| 2007-2008 | 1,39,26.00 | 1,10,49.46 | (-)28,76.54 |
| 2008-2009 | 1,94,23.81 | 1,36,64.79 | (-)57,59.02 |

14. Lumpsum provision of ₹ 1,38,24.00 lakh (Original ₹ 1,36,12.00 lakh and Supplementary ₹ 2,12.00 lakh) under Elementary Education under sub-head 0244-Direction & Administration and 0632-Elementary Education and ₹ 45,19.17 lakh (Original ₹45,00.00 lakh and Supplementary ₹ 19.17 lakh) under Sub-Head 0149-Secondary Education subordinate to Major Head 4202-Capital Outlay on Education, Sports, Art & Culture without giving scheme-wise break-up has deprived Audit to make any comparison of excess/ saving Sub-Head wise; reasons for placing Lumpsum provision have not been communicated.

15. Against the provision of ₹15,00.00 lakh under Minor Head 101-Fine Arts Education and ₹ 10,00.00 lakh under Minor Head 201-Elementary Education (Sub-head 1427-Physical Education) subordinate to Major Head 4202- Capital Outlay on Education, Sports, Art & Culture, the expenditure incurred was ₹ 5,59.59 lakh and ₹ 1,31.42 lakh only resulting in saving of ₹ 9,40.41 lakh and ₹8,68.58 lakh respectively; reasons for the same were not communicated.

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

| Head | Total Grant/ Appropriation | Actual Expenditure (₹ in Lakh) | Saving (-) |
|--------------------------|-------------------------------|--------------------------------------|------------|
| 4202 01 201 0099 General | | | |
| 1426 Teacher Training | | | |
| O | 6,81.00 | | |
| S | - | 6,81.00 | 4.13 |
| | | | (-)6,76.87 |

17. Excess occurred mainly under the following Head/Scheme; reasons for which have not been communicated.

| Head | Total Grant/ Appropriation | Actual Expenditure (₹ in Lakh) | Excess(+) |
|--|-------------------------------|--------------------------------------|-------------|
| 4202 01 800 0031 Centrally Sponsored Schemes | | | |
| 1030 Mid Day Meals | | | |
| O | 47,50.00 | | |
| S | - | 47,50.00 | 59,53.28 |
| | | | (+)12,03.28 |

GRANT NO. 7 (Concl.)

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

| Head | Total Grant/ Appropriation (₹ in Lakh) |
|---|--|
| 4202 01 201 0031 Centrally Sponsored Scheme | |
| 1227 Strengthening of DIETs | 11,60.00 |
| 2281 Vocational Training Project (Computer) | 6,00.00 |

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

| Head | Actual Expenditure (₹ in Lakh) |
|---|--------------------------------------|
| 4202 01 202 0031 Centrally Sponsored Scheme | |
| 2310 Rashtriya Madhyamik Shiksha Abhiyan | 41.18 |
| 4202 01 201 0031 Centrally Sponsored Scheme | |
| 0449 Sarv Shiksha Abhiyan | 3.61 |

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 |
| 5475 | Capital Outlay on Other General Economic Services |
| 6003 | Internal Debt of the State Government |
| 6004 | Loans and Advances from the Central Government |
| 6235 | Loans for Social Security and Welfare |

| | | Total Grant/ Appropriation | Actual Expenditure (₹ in thousand) | Excess (+) Saving (-) |
|------------------------------------|-------------|-------------------------------|--|--------------------------|
| Revenue : | | | | |
| Voted- | | | | |
| Original | 17,44,04,26 | 17,44,04,26 | 17,23,35,18 | (-)20,69,08 |
| Supplementary | - | | | |
| Amount surrendered during the year | | | | ... |
| <i>Charged</i> | | | | |
| Original | 17,27,15,00 | 19,50,44,09 | 21,38,23,68 | (+)1,87,79,59 |
| Supplementary | 2,23,29,09 | | | |
| Amount surrendered during the year | | | | ... |
| Capital: | | | | |
| Voted- | | | | |
| Original | 8,21,00,00 | 8,21,00,00 | 5,98,77,96 | (-)2,22,22,04 |
| Supplementary | - | | | |
| Amount surrendered during the year | | | | ... |

GRANT NO. 8 (Contd.)

| | | Total Grant/ Appropriation | Actual Expenditure (₹ in thousand) | Excess (+) Saving (-) |
|------------------------------------|------------|-------------------------------|--|--------------------------|
| <i>Charged-</i> | | | | |
| Original | 8,08,46,00 | 8,08,46,00 | 35,73,90,47 | (+)27,65,44,47 |
| Supplementary | - | | | |
| Amount surrendered during the year | | | | ... |
| Notes and Comments: | | | | |

Revenue Section

- In the voted Section Original Provision of ₹17,44,04.26 lakh proved excessive in view of the final Saving of ₹ 20,69.08 lakh. No portion of the final saving of ₹ 20,69.08 lakh was anticipated and surrendered.
- Significant saving has occurred under the following Heads; reasons for which were not communicated.

| Head | | | Total Grant/ Appropriation | Actual Expenditure | Saving (-) |
|-------------|-----|------|--|-----------------------|-------------|
| (₹ in Lakh) | | | | | |
| 2035 | 101 | 0099 | General | | |
| | | 0244 | Direction and Administration. | | |
| | | | O 54.11 | | |
| | | | S - | 54.11 | 27.04 |
| | | | | | (-) 27.07 |
| 2039 | 001 | 0099 | General | | |
| | | 0334 | Commissioner's Office | | |
| | | | O 18,46.59 | | |
| | | | S - | 18,46.59 | 12,37.43 |
| | | | | | (-) 6,09.16 |
| 2040 | 800 | 0099 | General | | |
| | | 1429 | Sales Tax Tribunal | | |
| | | | O 36.88 | | |
| | | | S - | 36.88 | 27.71 |
| | | | | | (-) 9.17 |
| 2045 | 104 | 0099 | General | | |
| | | 0968 | Collection charges-Taxes on Goods and Passengers | | |
| | | | O 1,28.75 | | |
| | | | S - | 1,28.75 | 61.66 |
| | | | | | (-) 67.09 |
| | | 0983 | Collection charges-Commissioner Excise | | |
| | | | O 91.72 | | |
| | | | S - | 91.72 | 32.23 |
| | | | | | (-) 59.49 |

GRANT NO. 8 (Contd.)

| Head | | | | Total Grant/ Appropriation | Actual Expenditure (₹ in Lakh) | Saving (-) |
|------|---|------|---|---|--------------------------------------|--------------|
| 2235 | 60 | 107 | 0099 | General | | |
| | | | 0965 | Pension to Freedom Fighters and their Dependents etc. | | |
| | | | O | 3,00.00 | | |
| | | | S | - | 3,00.00 | (-)2,14.01 |
| 3. | Significant excess has occurred under the following Heads; reasons for which were not communicated. | | | | | |
| Head | | | | Total Grant/ Appropriation | Actual Expenditure (₹ in Lakh) | Excess(+) |
| 2040 | 001 | 0099 | General | | | |
| | | 0334 | Commissioner's Office | | | |
| | | | O | 28,75.76 | | |
| | | | S | - | 28,75.76 | (+) 44,52.42 |
| 2047 | 103 | 0099 | General | | | |
| | | 0293 | Director Finance | | | |
| | | | O | 10.66 | | |
| | | | S | - | 10.66 | (+)82.87 |
| 2054 | 003 | 0099 | General | | | |
| | | 0329 | Northern Zonal Accountancy Training School, Jammu | | | |
| | | | O | 1,34.37 | | |
| | | | S | - | 1,34.37 | (+)20.00 |
| 2054 | 095 | 0099 | General | | | |
| | | 0312 | Directorate of Accounts and Treasuries | | | |
| | | | O | 3,46.09 | | |
| | | | S | - | 3,46.09 | (+) 10,67.10 |
| | | 0316 | Directorate of Audit and Inspection | | | |
| | | | O | 2,34.06 | | |
| | | | S | - | 2,34.06 | (+) 2,38.73 |

4. An amount of ₹ 2,10,00.00 lakh as provision for DA & Medical Reimbursement was placed under the scheme 0418-Finance Department subordinate to Major Head 2054-Treasury & Accounts Administration. Further, allocation amongst various Controlling Officers was not received in the Audit Department for apportioning the same to the relevant Heads/Grants and resulting in the overstated expenditure vis-à-vis Budgetary provisions to the extent of DA/Medical Reimbursement paid to the State Govt. employees under various Grants. Also placement of Lumpsum Budgetary Grant of ₹ 14,12,00.00 lakh under sub-head 668-Secretary Finance subordinate to Major Head 2071-Pensionary and Other Retirement Benefits has deprived the Audit to make the comparison of excess/ saving Sub-Head wise/ Minor-Head wise.

GRANT NO. 8 (Contd.)

5. Lumpsum provision of ₹ 7,11.92 lakh was placed at the disposal of Commissioner Commercial Tax (Controlling Officers) under the Scheme 0344 State Stamps Department subordinate to Minor Head 001 Direction and Administration and Major Head 2030-Stamps and Registration, when the expenditure was incurred in the Schemes like cost of Stamps, Special Adhesive, court fee etc. not contemplated in the Demand for Grants, thereby depriving Audit to make comparison of excess/saving sub head wise.
6. Plan expenditure of ₹1,24.14 lakh was incurred under Sub-Head 1957-Director Funds Organization subordinate to Minor Head-800 other expenditure and Major Head 2054 -Treasury and Accounts Administration without Budgetary Grants.
7. Against the provision of ₹ 4.60 lakh placed under 0317-Pension in lieu of resumed Jagirs subordinate to Minor Head 103 State lotteries, Major Head 2075- Miscellaneous General Service, an expenditure of ₹ 5.21 lakh was incurred on 0975 Pension and Award Consideration, Award of distinguished services, subordinate to Minor Head 104 and Major head 2075-Miscellaneous General Service not provided in Demand for Grants; reasons for which were not communicated.
8. In the Revenue *Charged* Section Supplementary Appropriation of ₹ 2,23,29.09 lakh proved inadequate in view of excess of ₹1,87,79.59 lakh, which requires regularization .
9. In the *Charged* Section Significant excess has occurred under the following Head; reasons thereof have not been communicated.

| Head | Total Grant/ Appropriation | Actual Expenditure (₹ in Lakh) | Excess(+) |
|----------------------------------|-------------------------------|--------------------------------------|-------------|
| 2049 01 101 0099 General | | | |
| 0184 Interest on Bank Over Draft | | | |
| O 1,35,00.00 | | | |
| S - | 1,35,00.00 | 2,34,15.38 | (+)99,15.38 |

10. Excess was partly counterbalanced by the saving under the following Head; reasons thereof have not been communicated.

| Head | Total Grant/ Appropriation | Actual Expenditure (₹ in Lakh) | Saving(-) |
|--|-------------------------------|--------------------------------------|---------------|
| 2049 04 101 0099 General | | | |
| 0723 Interest on Loans & Advances from Central Govt. | | | |
| O 1,90,54.00 | | | |
| S | 1,90,54.00 | 29,01.72 | (-)1,61,52.28 |
| 2049 60 101 0099 General | | | |
| 0185 Interest on other obligations | | | |
| O 5,00.00 | | | |
| S | 5,00.00 | 3.83 | (-)4,96.17 |

GRANT NO. 8 (Contd.)

11. An amount of ₹ 1,00.00 lakh was transferred to Minor head 117 Guaranteed Redemption fund subordinate to Major Head 8235-Genael Redemption Fund from Major Head 2048-Appropriation for reduction or Avoidance of debt. Actually provision should have been kept under Major Head 2075-Misc. General Services instead of Major Head 2048- Appropriation for reduction or avoidances of Debt which is actually earmarked for transfer of funds to Major Head 8222-Sinking Fund, 102-other Appropriation. This reflects defective Budgeting. The State Government has not prescribed or charged any guarantee fee from Public Sector Undertakings in Jammu and Kashmir during 2009-10.
12. Against Lump Appropriation of ₹ 1,47,92.00 lakh (*Charged*) under Sub-Head 0163 -Interest on Other Internal Debt subordinate to Major Head 2049- Interest payments, only a portion of ₹3,38.75 lakh was incurred on the said Scheme and rest was utilized under the following Head which were not contemplated in the Approved Demand for Grants.

| Head | | | | Actual Expenditure (₹ in Lakh) |
|------|----|-----|--|-----------------------------------|
| 2049 | 01 | 123 | Interest on special securities issued to NSS fund of the central | 4,38,42.18 |
| 2049 | 01 | 200 | 0099 General | |
| | | | 0186 NABARD | 78,35.95 |
| | | | 0191 Interest on Market Loan | 7,08,31.49 |
| | | | 0302 Rural Electrification Corporation | 21,19.45 |
| | | | 1583 Other Insurance & Pension Fund | 2,50.89 |
| | | | 1585 General Insurance Schemes (GIC) | 40.40 |
| | | | 2120 Interest on Power Bonds | 18,49.79 |
| | | | 2121 Life Insurance Scheme(LIC) | 81,61.11 |
| | | | 2122 New India Assurance (NIA) | 9.93 |
| | | | 2123 Oriental India Assurance (OIA) | 1,74.70 |
| | | | 2124 United India Assurance (UIA) | 33.28 |
| 2049 | 01 | 200 | 0099 General | |
| | | | 2126 Housing Development Financial Co-operation (HDFC) | 46.13 |
| | | | 9772 Bill of Purchase | 1,00,48.76 |
| 2049 | 03 | 109 | 0099 General | |
| | | | 1061 Corpus Fund of Jammu and Kashmir Rehabilitation Centre. | 3,55.19 |

GRANT NO. 8 (Contd.)

13. In the *Charged* Section entire provision remained un-utilized in respect of following Head throughout the year; reasons thereof have not been communicated.

| Head | | | | | Total Grant/ Appropriation (₹ in Lakh) |
|------|----|-----|------|-------------------------------|--|
| 2049 | 04 | 104 | 0099 | General | |
| | | | 0171 | Share of Small Saving | 4,28,29.09 |
| 2049 | 05 | 105 | 0099 | General | |
| | | | 0185 | Interest on Other Obligations | 23,08.00 |
| 2049 | 60 | 701 | 0099 | General | |
| | | | 2120 | Interest of Power Bonds | 1,39,94.00 |

14. The Detailed Accounts of the State Insurance Fund and State General Provident Fund are maintained by the State Government. Interest on Insurance Fund and State provident Fund to the tune of ₹20,40.05 lakh and ₹3,44,19.16 lakh respectively, has been adjusted in the Accounts by the State Government during 2009-10 on adhoc basis. The actual figures are awaited in Audit, as the State Government has not reportedly closed their accounts.

Capital Section

15. In the Voted Capital Section, Original Provision of ₹ 8,21,00.00 lakh proved excessive in view of the final saving of ₹ 2,22,22.04 lakh. No portion of final saving of ₹ 2,22,22.04 lakh was anticipated and surrendered.

16. Persistent saving occurred during the last four years also.

| Year | Total Grant/ Appropriation | Actual Expenditure (₹ in Lakh) | Saving (-) |
|-----------|-------------------------------|--------------------------------------|---------------|
| 2005-2006 | 25,56.00 | 2,81.08 | (-)22,74.92 |
| 2006-2007 | 3,70,00.00 | 5,35.62 | (-)3,64,64.38 |
| 2007-2008 | 3,23,00.00 | 31,74.36 | (-)2,91,25.64 |
| 2008-2009 | 5,29,10.00 | 96,86.94 | (-)4,32,23.06 |

17. Significant Saving has occurred under the following Heads; reasons for which were not communicated.

| Head | | | | Total Grant/ Appropriation | Actual Expenditure (₹ in Lakh) | Saving (-) |
|------|-----|------|--------------------|-------------------------------|--------------------------------------|---------------|
| 5475 | 800 | 0011 | State Plan Normal | | | |
| | | 1006 | Up-Gradation Grant | | | |
| | | O | 1,05,00.00 | | | |
| | | S | - | 1,05,00.00 | 42.44 | (-)1,04,57.56 |

GRANT NO. 8 (Concl.)

| Head | | | | Total Grant/ Appropriation | Actual Expenditure (₹ in Lakh) | Saving (-) |
|------|-----|------|-------------------------------|-------------------------------|--------------------------------------|---------------|
| 5475 | 800 | 0011 | State Plan Normal | | | |
| | | 2144 | Economic Restructuring Agency | | | |
| | | | O | 6,86,00.00 | | |
| | | | S | - | 6,86,00.00 | (-)1,11,03.36 |
| 6235 | 02 | 190 | 0099 General | | | |
| | | | 0668 Secretary Finance | | | |
| | | | O | 25,00.00 | | |
| | | | S | - | 25,00.00 | (-)4,14.93 |

18. In the *Charged* Capital Section, Original Appropriation of ₹ 8,08,46.00 lakh proved meagre in view of the excess of ₹ 27,65,44.47 lakh which requires regularization. The placement of lumpsum Appropriation of ₹ 6,97,03.00 lakh under Major Head 6003- Internal Debt of the State Government and ₹ 1,11,43.00 lakh under Major Head 6004-Loans and Advances from the Central Government has deprived Audit in making comparison of excess/saving sub-head wise.

19. In the *Charged* Appropriation, excess occurred during the last five years also as detailed hereunder.

| Year | Total Grant/ Appropriation | Actual Expenditure (₹ in Lakh) | Excess (+) |
|-----------|-------------------------------|--------------------------------------|------------------|
| 2004-2005 | 3,51,80.00 | 19,37,69.22 | (+)15,85,89.22 |
| 2005-2006 | 3,35,76.00 | 1,21,75,34.53 | (+)1,18,39,58.53 |
| 2006-2007 | 4,28,56.88 | 14,25,91.78 | (+)9,97,34.90 |
| 2007-2008 | 5,33,12.00 | 17,66,91.36 | (+)12,33,79.36 |
| 2008-2009 | 6,11,20.00 | 33,51,60.45 | (+)27,40,40.45 |

GRANT NO. 09 – PARLIAMENTARY AFFAIRS DEPARTMENT

MAJOR HEADS

2011 State Legislature

7610 Loans to Government Servants etc

| | | Total Grant/ Appropriation | Actual Expenditure (₹ in thousand) | Excess (+) Saving (-) |
|------------------------------------|----------|-------------------------------|--|--------------------------|
| Revenue : | | | | |
| Voted- | | | | |
| Original | 20,50,57 | 20,50,57 | 18,87,71 | (-)1,62,86 |
| Supplementary | - | | | |
| Amount surrendered during the year | | | | ... |
| <i>Charged</i> | | | | |
| Original | 61,22 | 61,22 | 35,07 | (-)26,15 |
| Supplementary | - | | | |
| Amount surrendered during the year | | | | ... |
| Capital: | | | | |
| Voted- | | | | |
| Original | 3,00,00 | 3,00,00 | 4,95 | (-)2,95,05 |
| Supplementary | - | | | |
| Amount surrendered during the year | | | | ... |
| Notes and Comments: | | | | |

Revenue Section

1. In the Voted Section original provision of ₹ 20,50.57 lakh proved excessive in view of the final saving of ₹1,62.86 lakh. No portion of the final saving of ₹ 1,62.86 lakh was anticipated and surrendered.

GRANT NO. 09 – (Contd.)

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

| Year | Total Grant/ Appropriation | Actual Expenditure (₹ in Lakh) | Saving (-) |
|-----------|-------------------------------|--------------------------------------|-------------|
| 2004-2005 | 10,12.44 | 8,36.66 | (-) 1,75.78 |
| 2005-2006 | 13,58.99 | 11,61.58 | (-)1,97.41 |
| 2006-2007 | 16,72.44 | 15,12.71 | (-)1,59.73 |
| 2007-2008 | 17,37.65 | 16,19.93 | (-)1,17.72 |
| 2008-2009 | 16,82.35 | 15,90.26 | (-)92.09 |

3. Significant saving in the voted section occurred mainly under the following Head/Schemes reasons for which were not communicated.

| Head | Total Grant/ Appropriation | Actual Expenditure (₹ in Lakh) | Saving (-) |
|--|-------------------------------|--------------------------------------|------------|
| 2011 02 101 0099 General | | | |
| 0890 Legislative Assembly | | | |
| O 5,45.60 | | | |
| S - | 5,45.60 | 4,26.56 | (-)1,19.04 |
| 0892 Legislative Council | | | |
| O 2,38.47 | | | |
| S - | 2,38.47 | 2,17.39 | (-)21.08 |
| 2011 02 103 0099 General | | | |
| 0891 J&K Legislative Assembly Secretariat | | | |
| O 9,39.85 | | | |
| S - | 9,39.85 | 9,32.51 | (-)7.34 |
| 0892 Legislative Council | | | |
| O 3,26.65 | | | |
| S - | 3,26.65 | 3,11.25 | (-)15.40 |

GRANT NO. 09 (Concl.)

4. In the Revenue *Charged* portion original provision of ₹ 61.22 lakh proved excessive in view of final saving of ₹ 26.15 lakh. No portion of final savings of ₹ 26.15 lakh was anticipated or surrendered

5. In the Revenue *Charged* Section, significant saving occurred under the following Head/Schemes reasons for which were not communicated.

| Head | Total Grant/ Appropriation | Actual Expenditure (₹ in Lakh) | Saving (-) |
|---------------------------|-------------------------------|--------------------------------------|------------|
| 2011 02 101 0099 General | | | |
| 0890 Legislative Assembly | | | |
| O 32.31 | | | |
| S - | 32.31 | 19.70 | (-)12.61 |
| 0892 Legislative Council | | | |
| O 28.91 | | | |
| S - | 28.91 | 15.37 | (-)13.54 |

6. In the Revenue *Charged* Section, persistent saving occurred during last three years also.

| Year | Total Grant/ Appropriation | Actual Expenditure (₹ in Lakh) | Saving (-) |
|-----------|-------------------------------|--------------------------------------|------------|
| 2006-2007 | 53.12 | 22.53 | (-)30.59 |
| 2007-2008 | 54.60 | 39.62 | (-)14.98 |
| 2008-2009 | 59.60 | 33.11 | (-)26.49 |

Capital Section

7. In the Capital Section original provision of ₹ 300.00 lakh proved excessive in view of the final saving of ₹ 2,95.05 lakh. No portion of the final saving of ₹ 2,95.05 lakh was anticipated and surrendered.

8. In the Capital Section persistent saving occurred during the last three years also.

| Year | Total Grant/ Appropriation | Actual Expenditure (₹ in Lakh) | Saving (-) |
|-----------|-------------------------------|--------------------------------------|------------|
| 2006-2007 | 50.00 | 40.00 | (-)10.00 |
| 2007-2008 | 60.00 | - | (-)60.00 |
| 2008-2009 | 2,00.00 | 17.48 | (-)1,82.52 |

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 (₹ in thousand) | Excess (+) Saving (-) |
|------------------------------------|------------|-------------------------------|--|--------------------------|
| Revenue : | | | | |
| Voted- | | | | |
| Original | 1,14,08,29 | 1,14,08,29 | 71,08,66 | (-)42,99,63 |
| Supplementary | - | | | |
| Amount surrendered during the year | | | | ... |
| <i>Charged</i> | | | | |
| Original | 18,39,85 | 18,39,85 | 13,07,77 | (-)5,32,08 |
| Supplementary | - | | | |
| Amount surrendered during the year | | | | ... |

Notes and Comments:

Revenue Section

- Original provision of ₹ 1,14,08.29 lakh under Voted Grant proved excessive in view of the final saving of ₹ 42,99.63 lakh. No portion of the final saving of ₹ 42,99.63 lakh was anticipated and surrendered.
- Persistent saving in the Grant on Voted side occurred during the last five years as detailed below:-

| Year | Total Grant/ Appropriation | Actual Expenditure (₹ in Lakh) | Saving (-) |
|-----------|-------------------------------|--------------------------------------|--------------|
| 2004-2005 | 59,22.84 | 34,92.76 | (-)24,30.08 |
| 2005-2006 | 61,30.70 | 41,02.40 | (-) 20,28.30 |
| 2006-2007 | 64,27.21 | 38,69.86 | (-)25,57.35 |
| 2007-2008 | 81,91.96 | 47,68.86 | (-)34,23.10 |
| 2008-2009 | 1,36,90.87 | 1,11,57.18 | (-)25,33.69 |

GRANT NO.10 (Contd.)

3. In the Voted Section significant saving occurred mainly under the following Heads; reasons for which were not communicated.

| Head | | | Total Grant/ Appropriation | Actual Expenditure | Saving (-) |
|------|-----|--|-------------------------------|-----------------------|------------------------|
| | | | (₹ in Lakh) | | |
| 2014 | 102 | 0099 General 0495 High Courts O 5,61.20 S - | 5,61.20 | 4,95.58 | (-)65.62 |
| 2014 | 105 | 0099 General 0488 District & Sessions Judges. O 56,66.91 S - | 56,66.91 | 28,54.01 | (-)28,12.90 |
| 2014 | 114 | 0099 General 0499 Advocate General O 3,60.62 S - 1248 Public Prosecutors. O 1,67.02 S - | 3,60.62 1,67.02 | 2,56.25 1,17.95 | (-)1,04.37 (-)49.07 |
| 2014 | 116 | 0099 General 0511 Human Rights Commission O 2,22.02 S - | 2,22.02 | 1,86.11 | (-)35.91 |
| 2015 | 102 | 0099 General 0493 Chief Electoral Officer O 37,41.84 S - | 37,41.84 | 16,83.54 | (-)20,58.30 |
| 2041 | 800 | 0099 General 0506 State Transport Appellate Court/Mact Srinagar. O 28.20 S - 2108 State Accountability Commission O 1,95.81 S - | 28.20 1,95.81 | 21.34 1,08.60 | (-)6.86 (-)87.21 |

GRANT NO.10 (Contd.)

| Head | | | Total Grant/ Appropriation | Actual Expenditure | Saving (-) |
|------|---|------|--|-----------------------|------------|
| | | | | (₹ in Lakh) | |
| 2230 | 101 | 0099 | General | | |
| | | 0888 | Industrial Tribunal Court / Labour Court | | |
| | | | O | 34.16 | |
| | | | S | - | |
| | | | | 34.16 | 16.56 |
| | | | | | (-)17.60 |
| 4. | Saving was partly counterbalanced by the excess under the following Heads; reasons for which were not communicated. | | | | |

| Head | | | Total Grant/ Appropriation | Actual Expenditure | Excess(+) |
|------|-----|------|--------------------------------|-----------------------|-----------|
| | | | | (₹ in Lakh) | |
| 2014 | 103 | 0099 | General | | |
| | | 0889 | State Legal Services Authority | | |
| | | | O | 3,10.00 | |
| | | | S | - | |
| | | | | 3,10.00 | 3,20.11 |
| | | | | | (+)10.11 |
| 2014 | 105 | 0099 | General | | |
| | | 1243 | TADA Courts Temporary Courts | | |
| | | | O | 24.23 | |
| | | | S | - | |
| | | | | 24.23 | 57.92 |
| | | | | | (+)33.69 |
| 2030 | 03 | 001 | 0099 General | | |
| | | 0244 | Direction and Administration. | | |
| | | | O | 42.03 | |
| | | | S | - | |
| | | | | 42.03 | 64.50 |
| | | | | | (+)22.47 |

GRANT NO.10 (Concl.)

5. Lumpsum Provision of ₹56,66.91 lakh was placed under 0488-District & Session Judges subordinate to Minor Head 105-Civil Session Courts and Major Head 2014-Administration of Justice, but the Drawing & Disbursing Officers of the below mentioned courts have incurred the expenditure under the following Schemes (not contemplated in the Demand for Grants) out of Lumpsum provision, depriving the Audit to make comparison of excess/ saving Sub-Head wise.

| | Actual Expenditure (₹ in Lakh) |
|------------------|--------------------------------------|
| Munsiff Courts. | 4,48.96 |
| Sub-Judge Courts | 4,01.13 |
| Misc Courts | 5.64 |
| Mobile Courts | 19.97 |

6. In the *Charged* Section original provision of ₹18,39.85 lakh proved excessive in view of the final saving of ₹5,32.08 lakh. No portion of the final saving of ₹ 5,32.08 lakh was anticipated and surrendered.

GRANT NO. 11 – INDUSTRIES AND COMMERCE DEPARTMENT**MAJOR HEADS**

| | | | | | |
|------------------------------------|---|--|-------------------------------|--|--------------------------|
| 2851 | Village and Small Industries | | | | |
| 2853 | Non-Ferrous Mining and Metallurgical Industries | | | | |
| 4851 | Capital Outlay on Village and Small Industries | | | | |
| 4852 | Capital Outlay on Iron & Steel Industries | | | | |
| 4853 | Capital Outlay on Non-ferrous Mining and Metallurgical Industries | | | | |
| 5465 | Investment in General Financial and Trading Institutions | | | | |
| 6885 | Loans for Other Industries and Minerals | | | | |
| | | | Total Grant/ Appropriation | Actual Expenditure (₹ in thousand) | Excess (+) Saving (-) |
| Revenue : | | | | | |
| Voted- | | | | | |
| Original | 1,34,30,20 | | 1,34,30,20 | 1,15,16,27 | (-)19,13,93 |
| Supplementary | - | | | | |
| Amount surrendered during the year | | | | | |
| | | | | | ... |
| Capital: | | | | | |
| Voted- | | | | | |
| Original | 1,09,69,20 | | 1,11,29,34 | 1,14,29,62 | (+)3,00,28 |
| Supplementary | 1,60,14 | | | | |
| Amount surrendered during the year | | | | | |
| | | | | | ... |
| Notes and Comments: | | | | | |

Revenue Section

- Original provision of ₹ 1,34,30.20 lakh proved excessive in view of the final saving of ₹19,13.93 lakh. No portion of the final saving of ₹19,13.93 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 (₹ in Lakh) | Saving (-) |
|-----------|-------------------------------|--------------------------------------|-------------|
| 2004-2005 | 96,56.55 | 71,51.92 | (-)25,04.63 |
| 2005-2006 | 87,55.63 | 82,68.18 | (-)4,87.45 |
| 2006-2007 | 92,83.33 | 84,88.92 | (-)7,94.41 |
| 2007-2008 | 95,49.35 | 89,44.33 | (-)6,05.02 |
| 2008-2009 | 1,05,01.67 | 95,85.53 | (-)9,16.14 |

GRANT NO.11 (Contd.)

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

| Head | Total Grant/ Appropriation | Actual Expenditure | Saving (-) |
|-------------|--|-----------------------|------------|
| (₹ in Lakh) | | | |
| 2851 | 001 0099 General | | |
| | 2202 Director Industries, Jammu | | |
| | O 1,32.69 | | |
| | S - | 1,32.69 | 1,22.63 |
| | | | (-)10.06 |
| | 101 0808 Industrial Estate, Gandhi Nagar | | |
| | O 23.71 | | |
| | S - | 23.71 | 12.66 |
| | | | (-)11.05 |
| 2851 | 001 0099 General | | |
| | 1590 Industrial Estate Rural & Urban | | |
| | O 30.15 | | |
| | S - | 30.15 | 12.75 |
| | | | (-)17.40 |
| | 2188 Industrial Estate Rural & Urban, Jammu | | |
| | O 21.19 | | |
| | S - | 21.19 | 8.24 |
| | | | (-)12.95 |
| 2851 | 102 0099 General | | |
| | 0796 Industrial Training Centres | | |
| | O 96.74 | | |
| | S - | 96.74 | 87.98 |
| | | | (-)8.76 |
| | 0798 Footwear & Leather Goods Demonstration Centres | | |
| | O 39.56 | | |
| | S - | 39.56 | 19.74 |
| | | | (-)19.82 |
| | 0806 Central Market, Jammu | | |
| | O 11.39 | | |
| | S - | 11.39 | 4.52 |
| | | | (-)6.87 |
| | 0807 Works-Cum-Production Centre, Kathua | | |
| | O 19.88 | | |
| | S - | 19.88 | 13.39 |
| | | | (-)6.49 |
| | 2271 DIC Schemes/ Director Industries & Commerce, Jammu | | |
| | O 8,44.27 | | |
| | S - | 8,44.27 | 4,25.34 |
| | | | (-)4,18.93 |

GRANT NO.11 (Contd.)

| Head | | | Total Grant/ Appropriation | Actual Expenditure (₹ in Lakh) | Saving (-) |
|------|-----|---|-------------------------------|--------------------------------------|------------|
| 2851 | 103 | 0099 General | | | |
| | | 0244 Direction and Administration | | | |
| | | O 11,18.50 | | | |
| | | S - | 11,18.50 | 9,86.01 | (-)1,32.49 |
| | | 0814 UNDP Project ,Nowshera | | | |
| | | O 1,87.53 | | | |
| | | S - | 1,87.53 | 1,31.32 | (-)56.21 |
| 2851 | 104 | 0099 General | | | |
| | | 0805 Direction and Administration, Handicrafts and Subordinate Offices | | | |
| | | O 63,98.97 | | | |
| | | S - | 63,98.97 | 57,17.39 | (-)6,81.58 |
| 2851 | 800 | 0011 State Plan Normal | | | |
| | | 2196 E.D.I. | | | |
| | | O 1,10.00 | | | |
| | | S - | 1,10.00 | 0.20 | (-)1,09.80 |
| 2853 | 02 | 001 0099 General | | | |
| | | 0244 Direction and Administration | | | |
| | | O 22,73.13 | | | |
| | | S - | 22,73.13 | 16,77.65 | (-)5,95.48 |

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

| Head | | | Total Grant/ Appropriation | Actual Expenditure (₹ in Lakh) | Excess (+) |
|------|-----|--|-------------------------------|--------------------------------------|------------|
| 2851 | 105 | 0099 General | | | |
| | | 0802 Grant-in-Aid Contribution & Subsidies | | | |
| | | O 7,52.44 | | | |
| | | S - | 7,52.44 | 8,60.27 | (+)1,07.83 |

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

| Head | | | Total Grant/ Appropriation (₹ in Lakh) |
|------|-----|-----------------------------------|--|
| 2851 | 102 | 0031 Centrally Sponsored Schemes. | |
| | | 1453 Transport Subsidy. | 50.00 |

GRANT NO.11 (Contd.)

6. Augmentation of provision through Re-appropriation proved meagre in view of excess under following Scheme; reasons for which were not communicated to Audit.

| Head | Total Grant/ Appropriation | Actual Expenditure | Excess (+) |
|------|-----------------------------------|-----------------------|------------------|
| | | (₹ in Lakh) | |
| 2851 | 001 0099 General | | |
| | 0812 Direction Office Industries. | | |
| | O 1,34.88 | | |
| | S - | | |
| | R 14.38 | 1,49.26 | 2,00.64 (+)51.38 |

7. Reduction of provision through Re-appropriation proved unjustified in view of the final excess in respect of following Scheme; reasons for which have not been communicated to the Audit.

| Head | Total Grant/ Appropriation | Actual Expenditure | Excess (+) |
|------|-------------------------------|-----------------------|------------------|
| | | (₹ in Lakh) | |
| 2851 | 102 0099 General | | |
| | 0408 D.I.C Schemes | | |
| | O 9,01.03 | | |
| | S - | | |
| | R (-)32.77 | 8,68.26 | 9,50.48 (+)82.22 |

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

| Head | Actual Expenditure |
|------|---|
| | (₹ in Lakh) |
| 2851 | 102 0011 State Plan Normal |
| | 0408 D.I.C.Schemes |
| | 2.50 |
| 2851 | 107 0099 General |
| | 0336 Additional Director Sericulture, Jammu. |
| | 14.18 |
| | 0337 Additional Director Sericulture, Kashmir |
| | 7.80 |

GRANT NO.11 (Contd.)

9. Augmentation of Provision through re-appropriation proved excessive in view of Saving under following Head/Schemes.

| Head | Total Grant/ Appropriation | Actual Expenditure | Savings (-) |
|-------------|-------------------------------|-----------------------|---------------------------|
| (₹ in Lakh) | | | |
| 2851 | 102 | 0099 | General. |
| | | 0809 | Rural Artisans Programme. |
| | | O | 98.65 |
| | | S | - |
| | | R | 7.92 |
| | | | 1,06.57 |
| | | | 97.32 |
| | | | (-)9.25 |
| | | 1907 | Knitting Training Centre. |
| | | O | 1,45.33 |
| | | S | - |
| | | R | 8.66 |
| | | | 1,53.99 |
| | | | 1,28.22 |
| | | | (-)25.77 |

Capital Section

10. Supplementary Grant of ₹ 1,60.14 lakh proved meagre in view of the final excess of ₹ 3,00.28 lakh. The excess requires regularization.

11. Excess occurred mainly under the following Heads; reasons for which were not communicated.

| Head | Total Grant/ Appropriation | Actual Expenditure | Excess (+) |
|-------------|-------------------------------|-----------------------|--|
| (₹ in Lakh) | | | |
| 4851 | 101 | 0011 | State Plan Normal |
| | | 0404 | DIC Infrastructural Development, Kashmir |
| | | O | 19,62.00 |
| | | S | 1,60.14 |
| | | | 21,22.14 |
| | | | 44,92.06 |
| | | | (+)23,69.92 |
| | | 0408 | DIC Schemes |
| | | O | 6,47.20 |
| | | S | - |
| | | | 6,47.20 |
| | | | 24,18.48 |
| | | | (+)17,71.28 |
| 4851 | 103 | 0011 | State Plan Normal |
| | | 0367 | Handloom Industries |
| | | O | 2,75.00 |
| | | S | - |
| | | | 2,75.00 |
| | | | 3,17.59 |
| | | | (+)42.59 |
| | | 0399 | Handloom Development Corporation |
| | | O | 1,00.00 |
| | | S | - |
| | | | 1,00.00 |
| | | | 2,56.00 |
| | | | (+)1,56.00 |

GRANT NO.11 (Contd.)

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

| Head | Total Grant/ Appropriation | Actual Expenditure | Saving (-) |
|-------------|-------------------------------|---|------------|
| (₹ in Lakh) | | | |
| 4851 | 104 | 0011 State Plan Normal | |
| | | 0363 Handicraft Industries | |
| | | O 4,40.40 | |
| | | S - | 4,40.40 |
| | | | 2,55.96 |
| | | | (-)1,84.44 |
| | | 0383 Handicrafts Corporation Industry | |
| | | O 1,50.00 | |
| | | S - | 1,50.00 |
| | | | 48.00 |
| | | | (-)1,02.00 |
| 4851 | 105 | 0011 State Plan Normal | |
| | | 0365 Assistance to Khadi & Village Industries | |
| | | O 72.20 | |
| | | S - | 72.20 |
| | | | 66.63 |
| | | | (-)5.57 |
| | | 2196 E.D.I | |
| | | O 5,30.00 | |
| | | S - | 5,30.00 |
| | | | 0.15 |
| | | | (-)5,29.85 |
| 6885 | 01 800 | 0099 General | |
| | | 1211 Assistance to Public Sector Units | |
| | | O 19,12.90 | |
| | | S - | 19,12.90 |
| | | | 13,30.86 |
| | | | (-)5,82.04 |

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

| Head | Total Grant/ (₹ in Lakh) |
|------|---|
| 4851 | 101 |
| | 0011 State Plan Normal |
| | 2269 DIC Infrastructural Development/Director Industries, Jammu |
| | 2271 DIC Schemes/Director Industries, Jammu |
| | 19,00.0 |
| | 0 |
| | 16,28.5 |
| | 0 |

GRANT NO.11 (Concl.)

| Head | | | | | Total Grant/ Appropriation (₹ in Lakh) |
|------|----|-----|------|---------------------|--|
| 4852 | 02 | 190 | 0011 | State Plan Normal | |
| | | | 0711 | Investment in SIDCO | 3,70.00 |
| | | | 1224 | SICOP | 1,00.00 |
| 4853 | 01 | 190 | 0011 | State Plan Normal | |
| | | | 0377 | J&K Mineral Limited | 1,40.00 |
| | | | 0977 | Geology and Mining | 2,91.00 |

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

| Head | | | | | Actual Expenditure (₹ in Lakh) |
|------|----|-----|------|--|-----------------------------------|
| 4851 | | 102 | 0011 | State Plan Normal | |
| | | | 0405 | DIC Schemes S. S | 78.61 |
| | | | 0408 | DIC Schemes | 2,81.72 |
| | | | 0812 | Direction Office Industries | 68.20 |
| 4851 | | 104 | 0011 | State Plan Normal | |
| | | | 1739 | Construction of Emporium Building | 5.87 |
| 4851 | | 190 | 0011 | State Plan Normal | |
| | | | 0399 | Investment in J & K State Handloom Development Corporation Ltd. | 5,11.25 |
| | | | 1224 | SICOP | 25.00 |
| | | | 0711 | Investment in SIDCO | 11,46.00 |
| 4853 | 01 | 004 | 0011 | State Plan Normal | |
| | | | 0977 | Geology and Mining | 2.91 |
| 4853 | 01 | 800 | 0011 | State Plan Normal | |
| | | | 0977 | Geology and Mining | 1,24.31 |

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 |
| 4250 | Capital Outlay on Other Social Services |
| 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 |

| | | Total Grant/ Appropriation | Actual Expenditure (₹ in thousand) | Excess (+) Saving (-) |
|------------------------------------|------------|-------------------------------|--|--------------------------|
| Revenue : | | | | |
| Voted- | | | | |
| Original | 4,00,25,07 | 4,00,25,07 | 3,65,51,34* | (-)34,73,73 |
| Supplementary | - | | | |
| Amount surrendered during the year | | | | ... |
| Capital: | | | | |
| Voted- | | | | |
| Original | 1,82,96,84 | 2,28,91,37 | 1,69,34,99 | (-)59,56,38 |
| Supplementary | 45,94,53 | | | |
| Amount surrendered during the year | | | | ... |

*Excludes ₹ 3.31 lakh (prior to 2009-10) spent from out of advance from Contingency fund but not recouped to the fund by debit to Major Head 2401-Crop Husbandry till the close of the year.

GRANT NO. 12 –(Contd.)

Notes and Comments:

Revenue Section

| | | | | |
|--|-----|---|-----------------------|-------------|
| 1. Original provision of ₹4,00,25.07 lakh proved excessive in view of the final saving of ₹ 34,73.73 lakh. Saving to the tune of ₹ 17,19.71 lakh occurred during the last year also. No portion of the final saving was anticipated and surrendered. | | | | |
| 2. Significant saving occurred under the following Heads; reasons thereof were not communicated. | | | | |
| Head | | Total Grant/ Appropriation | Actual Expenditure | Saving (-) |
| | | | | (₹ in Lakh) |
| 2029 | 800 | 0099 General | | |
| | | 0067 Rakhs and Farms, Kashmir | | |
| | | O | 1,45.74 | |
| | | S | - | 1,45.74 |
| | | | | 1,17.10 |
| | | | | (-)28.64 |
| 2236 02 | 800 | 0099 General | | |
| | | 0063 Community Canning and Fruit preservation Centre, Jammu | | |
| | | O | 1,20.78 | |
| | | S | - | 1,20.78 |
| | | | | 83.56 |
| | | | | (-)37.22 |
| 2401 | 001 | 0099 General | | |
| | | 0035 Superintendence (Kashmir) | | |
| | | O | 61.02 | |
| | | S | - | 61.02 |
| | | | | 51.94 |
| | | | | (-)9.08 |
| | | 0231 Agriculture Tehsil Development Services (Jammu) | | |
| | | O | 5,93.04 | |
| | | S | - | 5,93.04 |
| | | | | 4,60.72 |
| | | | | (-)1,32.32 |
| 2401 | 103 | 0099 General | | |
| | | 0019 Seed Multiplication Farm (Kashmir) | | |
| | | O | 1,02.75 | |
| | | S | - | 1,02.75 |
| | | | | 83.91 |
| | | | | (-)18.84 |
| | | 2180 Improvement of Existing Farms | | |
| | | O | 1,11.80 | |
| | | S | - | 1,11.80 |
| | | | | 98.03 |
| | | | | (-)13.77 |

GRANT NO. 12 (Contd.)

| Head | | | | Total Grant/ Appropriation (₹ in Lakh) | Actual Expenditure | Saving (-) |
|------|-----|------|--|--|-----------------------|------------|
| 2401 | 105 | 0099 | General | | | |
| | | 0045 | Development of Local Manurial Resources (Kashmir) | | | |
| | | | O | 1,08.03 | | |
| | | | S | - | 1,08.03 | (-)8.29 |
| 2401 | 107 | 0099 | General | | | |
| | | 0458 | Plant protection service (Kashmir) | | | |
| | | | O | 12,38.22 | | |
| | | | S | - | 12,38.22 | (-)2,63.00 |
| | | 0995 | Plant protection service (Jammu) | | | |
| | | | O | 2,28.14 | | |
| | | | S | - | 2,28.14 | (-) 38.65 |
| 2401 | 108 | 0099 | General | | | |
| | | 0080 | Potato Development Schemes (Jammu) | | | |
| | | | O | 1,11.75 | | |
| | | | S | - | 1,11.75 | (-)36.95 |
| | | 0082 | Potato Development Schemes (Kashmir) | | | |
| | | | O | 1,48.90 | | |
| | | | S | - | 1,48.90 | (-)48.33 |
| | | 0084 | Development of Zeera Cultivation(Jammu) | | | |
| | | | O | 14.15 | | |
| | | | S | - | 14.15 | (-)5.49 |
| | | 1431 | Floriculture Development (Kashmir) | | | |
| | | | O | 85.04 | | |
| | | | S | - | 85.04 | (-)11.91 |
| 2401 | 109 | 0099 | General | | | |
| | | 0062 | Information Farm Radio Services (Kashmir) | | | |
| | | | O | 64.40 | | |
| | | | S | - | 64.40 | (-)35.36 |

GRANT NO. 12 (Contd.)

| Head | | | Total Grant/ Appropriation (₹ in Lakh) | Actual Expenditure | Saving (-) |
|------|-----|---|--|-----------------------|------------|
| 2401 | 109 | 0099 General | | | |
| | | 1435 Training & Visits NAEP (Jammu) | | | |
| | | O | 27,91.67 | | |
| | | S | - | 25,10.84 | (-)2,80.83 |
| | | 1442 Information Farm Radio Services (Jammu) | | | |
| | | O | 66.15 | | |
| | | S | - | 46.01 | (-)20.14 |
| | | 2191 Agriculture Extension & Training (Kashmir) | | | |
| | | O | 31.76 | | |
| | | S | - | 17.00 | (-)14.76 |
| 2401 | 111 | 0099 General | | | |
| | | 0058 Planning Cell in Agriculture Direction Office, (Kashmir) | | | |
| | | O | 10.44 | | |
| | | S | - | 4.85 | (-)5.59 |
| 2401 | 113 | 0099 General | | | |
| | | 0054 Improved Agriculture Implements | | | |
| | | O | 1,87.11 | | |
| | | S | - | 1,04.02 | (-)83.09 |
| | | 0233 Bio Gas Development | | | |
| | | O | 64.82 | | |
| | | S | - | 55.29 | (-)9.53 |
| | | 0356 Improved Agriculture Implements (Jammu) | | | |
| | | O | 76.76 | | |
| | | S | - | 62.81 | (-) 13.95 |
| 2401 | 119 | 0099 General | | | |
| | | 0020 Development of Walnut production for export purposes (Kashmir) | | | |
| | | O | 46.37 | | |
| | | S | - | 14.16 | (-)32.21 |

GRANT NO. 12 (Contd.)

| Head | | | Total Grant/ Appropriation (₹ in Lakh) | Actual Expenditure | Saving (-) |
|------|-----|------|--|-----------------------|------------|
| 2401 | 119 | 0099 | General | | |
| | | 0022 | Horticulture Information & Publication Services (Kashmir) | | |
| | | | O 27.06 | | |
| | | | S - | 27.06 | 10.41 |
| | | | | | (-)16.65 |
| | | 0030 | Intensive Fruit Production Programme (Kashmir) | | |
| | | | O 5,63.98 | | |
| | | | S - | 5,63.98 | 1,08.62 |
| | | | | | (-)4,55.36 |
| | | 0036 | District Offices (Kashmir) | | |
| | | | O 1,94.68 | | |
| | | | S - | 1,94.68 | 25.56 |
| | | | | | (-)1,69.12 |
| | | 0038 | Superintendence (Divisional Level) Kashmir | | |
| | | | O 60.70 | | |
| | | | S - | 60.70 | 10.53 |
| | | | | | (-)50.17 |
| | | 0044 | Direction Jammu | | |
| | | | O 25.02 | | |
| | | | S - | 25.02 | 16.60 |
| | | | | | (-)8.42 |
| | | 0048 | Development of vegetables (Kashmir Division) | | |
| | | | O 3,93.39 | | |
| | | | S - | 3,93.39 | 3,18.07 |
| | | | | | (-)75.32 |
| | | 0050 | Development of vegetables (Jammu Division) | | |
| | | | O 2,88.21 | | |
| | | | S - | 2,88.21 | 2,53.52 |
| | | | | | (-)34.69 |
| | | 0096 | Development of Horticulture in Kandi Kerewa & Dry Land Areas (Kashmir) | | |
| | | | O 4,91.50 | | |
| | | | S - | 4,91.50 | 80.96 |
| | | | | | (-)4,10.54 |

GRANT NO. 12 (Contd.)

| Head | | | Total Grant/ Appropriation (₹ in Lakh) | Actual Expenditure | Saving (-) |
|------|-----|------|---|-----------------------|------------|
| 2401 | 119 | 0099 | General | | |
| | | 0100 | Plant Protection Services, Kashmir. | | |
| | | | O 2,73.23 | | |
| | | | S - | 2,73.23 | 56.82 |
| | | 0234 | Establishment of Veg. Farm &Kitchen Gardening Agriculture, Kashmir | | |
| | | | O 27.11 | | |
| | | | S - | 27.11 | 3.64 |
| | | 0244 | Direction and Administration | | |
| | | | O 10,98.92 | | |
| | | | S - | 10,98.92 | 8,51.61 |
| | | 1255 | Intensive Agriculture Crash Programme | | |
| | | | O 45.03 | | |
| | | | S - | 45.03 | 25.88 |
| | | 1434 | Training & Visits(NAEP), Kashmir | | |
| | | | O 33,41.30 | | |
| | | | S - | 33,41.30 | 27,67.77 |
| | | 1481 | Improvement of vegetable programme, Jammu | | |
| | | | O 11,28.14 | | |
| | | | S - | 11,28.14 | 10,88.98 |
| | | 1482 | Maintenance of Departmental Orchards and Nurseries (Kashmir) | | |
| | | | O 4,24.39 | | |
| | | | S - | 4,24.39 | 3,01.92 |
| | | 2249 | Maintenance of Departmental Orchard and Nurseries, Jammu | | |
| | | | O 2,05.45 | | |
| | | | S - | 2,05.45 | 1,39.34 |
| 2401 | 800 | 0011 | State Plan Normal | | |
| | | 1483 | Agriculture, Jammu | | |
| | | | O 5,02.45 | | |
| | | | S - | 5,02.45 | 3,59.45 |

GRANT NO. 12 (Contd.)

| Head | | | | Total Grant/ Appropriation (₹ in Lakh) | Actual Expenditure | Saving (-) |
|---------|-----|------|---|--|-----------------------|------------|
| 2425 | 001 | 0099 | General | | | |
| | | 0417 | Superintendence | | | |
| | | | O | 13,90.00 | | |
| | | | S | - | 13,90.00 | (-)7,86.38 |
| 2425 | 101 | 0099 | General | | | |
| | | 1493 | Audit of Co-operatives | | | |
| | | | O | 5,35.00 | | |
| | | | S | - | 5,35.00 | (-)2,18.29 |
| 2425 | 800 | 0011 | State Plan Normal | | | |
| | | 0244 | Direction and Administration | | | |
| | | | O | 50.00 | | |
| | | | S | - | 50.00 | (-)20.91 |
| 2435 01 | 101 | 0099 | General | | | |
| | | 0612 | Horticulture Planning and Marketing | | | |
| | | | O | 9,80.57 | | |
| | | | S | - | 9,80.57 | (-)36.26 |
| 2435 01 | 102 | 0099 | General | | | |
| | | 0623 | Seed Certificate Scheme including Law Enforcement, Kashmir | | | |
| | | | O | 1,99.43 | | |
| | | | S | - | 1,99.43 | (-)28.50 |
| 2435 01 | 800 | 0099 | General | | | |
| | | 0345 | Seed Certificate Scheme including Law Enforcement, Jammu | | | |
| | | | O | 1,52.35 | | |
| | | | S | - | 1,52.35 | (-)11.29 |
| 2705 | 602 | 0099 | General | | | |
| | | 0116 | Directorate of Command Area Development, Kashmir | | | |
| | | | O | 3,10.45 | | |
| | | | S | - | 3,10.45 | (-)45.89 |

GRANT NO. 12 (Contd.)

| Head | | | Total Grant/ Appropriation | Actual Expenditure | Saving (-) |
|------|-----|--|-------------------------------|-----------------------|------------|
| | | | (₹ in Lakh) | | |
| 2705 | 603 | 0099 General | | | |
| | | 0095 Directorate of Command Area Development, Jammu | | | |
| | | O | 11,68.04 | | |
| | | S | - | 11,68.04 | (-)1,24.62 |
| 2705 | 800 | 0099 General | | | |
| | | 0050 Development of Vegetables (Jammu Division) | | | |
| | | O | 1,26.46 | | |
| | | S | - | 1,26.46 | (-)12.29 |
| 2851 | 004 | 0099 General | | | |
| | | 0104 Mushroom, Kashmir | | | |
| | | O | 2,09.33 | | |
| | | S | - | 2,09.33 | (-)25.38 |
| | | 1506 Indo Dutch Mushroom Development Project | | | |
| | | O | 26.17 | | |
| | | S | - | 26.17 | (-)10.39 |
| 2851 | 102 | 0099 General | | | |
| | | 0053 Development of Apiculture (Jammu Division) | | | |
| | | O | 3,07.78 | | |
| | | S | - | 3,07.78 | (-)82.45 |
| | | 0091 Development of Agriculture (Kashmir Division) | | | |
| | | O | 2,30.94 | | |
| | | S | - | 2,30.94 | (-)45.61 |
| 2851 | 107 | 0099 General | | | |
| | | 0336 Additional Director Sericulture (Jammu) | | | |
| | | O | 16,43.76 | | |
| | | S | - | 16,43.76 | (-)1,32.88 |
| | | 0337 Additional Director Sericulture (Kashmir) | | | |
| | | O | 23,50.69 | | |
| | | S | - | 23,50.69 | (-)3,15.37 |

GRANT NO. 12 (Contd.)

3. Saving was counterbalanced by the excess in respect of the following Heads; reasons for which have not been communicated.

| Head | | | | Total Grant/ Appropriation | Actual Expenditure | Excess(+) |
|------|-----|------|--|-------------------------------|-----------------------|------------|
| | | | | (₹ in Lakh) | | |
| 2250 | 800 | 0099 | General | | | |
| | | 0061 | Director Agriculture (Kashmir) | | | |
| | | | O | 34.32 | | |
| | | | S | - | 34.32 | (+)1.52 |
| 2401 | 001 | 0099 | General | | | |
| | | 0027 | Agriculture Tehsil Development Services (Kashmir) | | | |
| | | | O | 5,21.84 | | |
| | | | S | - | 5,21.84 | (+)18.58 |
| | | 0039 | Director of Agriculture (Jammu) | | | |
| | | | O | 5,15.00 | | |
| | | | S | - | 5,15.00 | (+)2,03.92 |
| | | 0043 | Director of Agriculture (Kashmir) | | | |
| | | | O | 5,96.48 | | |
| | | | S | - | 5,96.48 | (+)2,30.77 |
| 2401 | 103 | 0099 | General | | | |
| | | 0015 | Seed Multiplication Farm (Jammu) | | | |
| | | | O | 9.07 | | |
| | | | S | - | 9.07 | (+)13.01 |
| 2401 | 109 | 0099 | General | | | |
| | | 0068 | Agriculture Extension and Training (Jammu) | | | |
| | | | O | 3.79 | | |
| | | | S | - | 3.79 | (+)3.57 |
| | | 0181 | Education and Training | | | |
| | | | O | 48.27 | | |
| | | | S | - | 48.27 | (+)13.69 |

GRANT NO. 12 (Contd.)

| Head | | | | Total Grant/ Appropriation | Actual Expenditure | Excess(+) |
|------|-----|------|---|-------------------------------|-----------------------|------------|
| | | | | | (₹ in Lakh) | |
| 2401 | 800 | 0099 | General | | | |
| | | 0013 | Soil Testing Laboratory | | | |
| | | | O | 23.73 | | |
| | | | S | - | 23.73 | (+)8.61 |
| | | 0233 | Bio Gas Development | | | |
| | | | O | 44.59 | | |
| | | | S | - | 44.59 | (+)12.10 |
| 2402 | 101 | 0099 | General | | | |
| | | 0014 | Soil Survey, Jammu | | | |
| | | | O | 24.78 | | |
| | | | S | - | 24.78 | (+)17.80 |
| | 102 | 0010 | Soil Conservation Schemes, Jammu | | | |
| | | | O | 4,95.52 | | |
| | | | S | - | 4,95.52 | (+)34.37 |
| 2403 | 107 | 0099 | General | | | |
| | | 0002 | Fodder & Feed Development, Jammu Division | | | |
| | | | O | 66.19 | | |
| | | | S | - | 66.19 | (+)1.25 |
| 2415 | 80 | 120 | 0099 | General | | |
| | | | 0040 | SKUAST Kashmir | | |
| | | | O | 54,44.00 | | |
| | | | S | - | 54,44.00 | (+)1,14.00 |
| 2425 | 001 | 0099 | General | | | |
| | | 0244 | Direction and Administration | | | |
| | | | O | 3,12.43 | | |
| | | | S | - | 3,12.43 | (+)5,04.35 |
| 2851 | 004 | 0099 | General | | | |
| | | 0093 | Research on Mushroom (Jammu) | | | |
| | | | O | 1,16.64 | | |
| | | | S | - | 1,16.64 | (+)22.85 |

GRANT NO. 12 (Contd.)

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

| Head | | | | | Total Grant/ Appropriation (₹ in Lakh) |
|------|-----|------|------|--------------------------|--|
| 2401 | 119 | 0099 | 1485 | NAEP | 27.10 |
| 2401 | 800 | 0099 | 0014 | Soil Survey, Jammu. | 52.63 |
| 2401 | 001 | 0099 | 0031 | Superintendence, Jammu | 1,20.09 |
| 2415 | 80 | 120 | 0011 | 0060 SKUAST, Jammu | 10.00 |
| 2705 | 603 | 0031 | 0125 | Command Area Development | 10.00 |

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

| Head | | | | | Actual Expenditure (₹ in Lakh) |
|------|-----|------|------|--|--------------------------------------|
| 2236 | 80 | 001 | 0011 | State Plan Normal | |
| | | | 0063 | Community Canning & Fruit Preservation Centre, Jammu. | 3.23 |
| 2236 | 80 | 800 | 0099 | General | |
| | | | 1839 | Applied Nutrition Plan | 33.28 |
| 2401 | 001 | 0099 | 0099 | General | |
| | | | 1255 | Intensive Agriculture Crash Programme | 18.70 |
| | | | 2249 | Maintenance of Departmental Orchard & Nurseries, Jammu | 1,00.29 |
| 2401 | 001 | 0011 | 0011 | State Plan Normal | |
| | | | 0039 | Director Agriculture Jammu | 1,63.04 |
| | | | 0027 | Agriculture Tehsil Development Services, Kashmir | 2,49.89 |
| 2401 | 103 | 0011 | 0011 | State Plan Normal | |
| | | | 0015 | Seed Multiplication Farm Jammu | 77.32 |
| | | | 0156 | Seed Processing Unit, Jammu | 1.96 |
| | | | 2180 | Improvement of Existing Farms | 2.52 |
| 2401 | 107 | 0011 | 0011 | State Plan Normal | |
| | | | 0995 | Plant Protection Services, Jammu | 1.77 |

GRANT NO. 12 (Contd.)

| Head | | | Actual Expenditure (₹ in Lakh) |
|------|-----|--|--------------------------------------|
| 2401 | 108 | 0011 State Plan Normal | |
| | | 0080 Potato Development Schemes, Jammu | 17.01 |
| | | 1432 Floriculture Development, Jammu | 5.40 |
| 2401 | 109 | 0011 State Plan Normal | |
| | | 0181 Education & Training | 1.41 |
| | | 1435 Training & Visits NAEP, Jammu | 6.06 |
| 2401 | 113 | 0011 State Plan Normal | |
| | | 0356 Improved Agriculture Implements Jammu | 1.88 |
| 2401 | 119 | 0011 State Plan Normal | |
| | | 0244 Direction & Administration | 41.10 |
| | | 2088 Director Horticulture, Jammu | 98.79 |
| | | 1479 Development of Hilly Areas | 12.04 |
| | | 0050 Development of Veg Jammu | 2.48 |
| | | 0173 Re-Plantation of Old & Unproductive Orchard through High Density Plantation | 7.30 |
| 2401 | 800 | 0099 General | |
| | | 1069 Improvement of Agriculture Statistics | 1.17 |
| | | 2180 Improvement of Existing Farms | 47.41 |
| 2401 | 800 | 0011 State Plan Normal | |
| | | 0013 Soil Testing Laboratory | 6.69 |
| | | 0203 Mushroom Cultivation | 1.07 |
| | | 1597 Strengthening of District Organisation | 2.80 |
| | | 2180 Improvement of Existing Farms | 29.13 |
| | | 0233 Bio-Gas Development | 5.61 |
| | | 0053 Development of Apiculture(Jammu Division) | 1.37 |

GRANT NO. 12 (Contd.)

| Head | | | Actual Expenditure (₹ in Lakh) |
|------|-----|---|--------------------------------------|
| 2401 | 800 | 0031 Centrally Sponsored Schemes | |
| | | 0216 Agriculture Census. (100% CSS) | 42.03 |
| | | 1587 Macro Management on Agriculture | 2,00.84 |
| | | 1516 Improvement of Crop Statistics | 3.06 |
| | | 1750 Works Component | 17.43 |
| 2402 | 001 | 0099 General | |
| | | 1443 Directorate of Soil Conservation | 74.40 |
| 2402 | 102 | 0011 State Plan Normal | |
| | | 0010 Soil Conservation Scheme (Jammu Division) | 35.33 |
| 2402 | 103 | 0011 State Plan Normal | |
| | | 0008 Dry Land Development Programme | 5.64 |
| 2402 | 800 | 0011 State Plan Normal | |
| | | 1490 Agriculture Land Kashmir | 38.21 |
| 2403 | 107 | 0011 State Plan Normal | |
| | | 0002 Fodder & Feed Development (Jammu Division) | 3.08 |
| 2435 | 800 | 0011 State Plan Normal | |
| | | 0345 Seed Certificate Scheme including Law Enforcement, Jammu | 10.00 |
| 2705 | 602 | 0011 State Plan Normal | |
| | | 0116 Directorate of Command Area Development, Kashmir | 4.47 |
| 2705 | 603 | 0011 State Plan Normal | |
| | | 0095 Directorate of Command Area Development, Jammu | 7.35 |
| 2705 | 800 | 0099 General | |
| | | 0008 Dry Land Development Programme | 1.06 |
| 2705 | 800 | 0011 State Plan Normal | |
| | | 0050 Development of Veg. Jammu Division | 2.15 |
| | | 0008 Dry Land Development Programme | 1.61 |

GRANT NO. 12 (Contd.)

| Head | | | Actual Expenditure (₹ in Lakh) |
|------|-----|---|--------------------------------------|
| 2851 | 004 | 0011 State Plan Normal | |
| | | 0093 Research on Mushroom, Jammu | 17.54 |
| | | 0104 Research on Mushroom | 1.92 |
| 2851 | 102 | 0099 General | |
| | | 0336 Additional Director Sericulture, Jammu | 7.80 |
| 2851 | 102 | 0011 State Plan Normal | |
| | | 0053 Development of Apiculture, (Jammu Division) | 8.35 |
| 2851 | 104 | 0099 General | |
| | | 0805 Direction and Administration Handicrafts and Subordinate Offices | 7.52 |

Capital Section

- 6 Supplementary Grant of ₹ 45,94.53 lakh proved unjustified as the expenditure did not come even upto the level of the Original Grant of ₹ 1,82,96.84 lakh resulting in overall saving of ₹ 59,56.38 lakh which was neither anticipated nor surrendered.
7. Significant Saving occurred under the following Heads; reasons thereof were not communicated to Audit.

| Head | | | Total Grant/ Appropriation | Actual Expenditure | Saving(-) |
|-------------|-----|----------------------------------|-------------------------------|-----------------------|------------|
| (₹ in Lakh) | | | | | |
| 4401 | 103 | 0099 General | | | |
| | | 0081 Purchase of Seeds Jammu | | | |
| | | O | 4,85.00 | | |
| | | S | - | 4,85.00 | 13.82 |
| | | | | | (-)4,71.18 |
| 4401 | 104 | 0099 General | | | |
| | | 0102 Agriculture Farms, Kashmir | | | |
| | | O | 1,57.89 | | |
| | | S | - | 1,57.89 | 1,52.35 |
| | | | | | (-)5.54 |
| 4401 | 105 | 0099 General | | | |
| | | 0232 District Agriculture, Jammu | | | |
| | | O | 85.00 | | |
| | | S | - | 85.00 | 72.15 |
| | | | | | (-)12.85 |

GRANT NO. 12 (Contd.)

| Head | | | Total Grant/ Appropriation | Actual Expenditure | Saving(-) |
|-------------|-----|--|-------------------------------|-----------------------|-------------|
| (₹ in Lakh) | | | | | |
| 4401 | 800 | 0011 State Plan Normal | | | |
| | | 0039 Director Agriculture, Jammu | | | |
| | | O 4,50.00 | | | |
| | | S - | 4,50.00 | 3,55.38 | (-)94.62 |
| | | 0222 Horticulture Construction Programme, Kashmir | | | |
| | | O 3,02.32 | | | |
| | | S - | 3,02.32 | 1,11.16 | (-)1,91.16 |
| | | 0612 Horticulture Planning & Marketing | | | |
| | | O 8,00.00 | | | |
| | | S 3,89.53 | 11,89.53 | 6,53.91 | (-)5,35.62 |
| | | 2303 Horticulture Construction Programme, Jammu | | | |
| | | O 1,90.00 | | | |
| | | S - | 1,90.00 | 1.66 | (-)1,88.34 |
| 4401 | 800 | 0031 Centrally Sponsored Scheme | | | |
| | | 1587 Macro Management on Agriculture | | | |
| | | O 40,00.00 | | | |
| | | S - | 40,00.00 | 17.08 | (-)39,82.92 |
| 4402 | 102 | 0011 State Plan Normal | | | |
| | | 0251 Soil Conservation Jammu | | | |
| | | O 30.00 | | | |
| | | S - | 30.00 | 10.99 | (-)19.01 |
| 4415 | 80 | 277 0011 State Plan Normal | | | |
| | | 0032 Agriculture University Jammu | | | |
| | | O 29,00.00 | | | |
| | | S - | 29,00.00 | 9,30.00 | (-)19,70.00 |
| 4705 | 800 | 0031 Centrally Sponsored Scheme | | | |
| | | 0125 Command Area Development | | | |
| | | O 14,10.00 | | | |
| | | S - | 14,10.00 | 5,84.93 | (-)8,25.07 |

GRANT NO. 12 (Contd.)

8. Savings was partly counterbalanced by the excesses under the following Heads; reasons for which have not been intimated.

| Head | | | | Total Grant/ Appropriation | Actual Expenditure | Excess(+) |
|------|-----|------|---|-------------------------------|-----------------------|-------------|
| | | | | (₹ in Lakh) | | |
| 4401 | 103 | 0099 | General | | | |
| | | 0327 | Purchase of Seeds, Kashmir | | | |
| | | O | 2,02.50 | | | |
| | | S | - | 2,02.50 | 3,36.14 | (+)1,33.64 |
| 4401 | 104 | 0099 | General | | | |
| | | 0083 | Agriculture Farms Jammu | | | |
| | | O | 4,27.63 | | | |
| | | S | - | 4,27.63 | 4,50.19 | (+)22.56 |
| 4401 | 800 | 0011 | State Plan Normal | | | |
| | | 0281 | H.P.M.C. | | | |
| | | O | 90.00 | | | |
| | | S | - | 90.00 | 1,90.00 | (+)1,00.00 |
| 4402 | 102 | 0011 | State Plan Normal | | | |
| | | 0266 | Soil Conservation, Kashmir | | | |
| | | O | 35.00 | | | |
| | | S | - | 35.00 | 67.73 | (+)32.73 |
| 4415 | 80 | 277 | 0011 State Plan Normal | | | |
| | | 0056 | Agriculture University Kashmir | | | |
| | | O | 25,00.00 | | | |
| | | S | - | 25,00.00 | 44,75.18 | (+)19,75.18 |
| 4705 | 602 | 0011 | State Plan Normal | | | |
| | | 0116 | Directorate of Command Area Development Kashmir | | | |
| | | O | 6,00.00 | | | |
| | | S | - | 6,00.00 | 8,09.30 | (+)2,09.30 |
| 4851 | 107 | 0011 | State Plan Normal | | | |
| | | 1202 | Sericulture | | | |
| | | O | 3,95.50 | | | |
| | | S | - | 3,95.50 | 5,11.28 | (+)1,15.78 |

GRANT NO. 12 (Contd.)

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

| Head | | | Total Grant Appropriation (₹ in Lakh) |
|------|-----|-------------------------------------|---|
| 4401 | 103 | 0099 General | |
| | | 0061 Director Agriculture, Kashmir. | 40.00 |
| 4401 | 800 | 0011 State Plan Normal | |
| | | 0061 Director Agriculture, Kashmir | 4,46.00 |

10. Expenditure was incurred without Budgetary provision; reasons thereof were not communicated.

| Head | | | Actual Expenditure (₹ in Lakh) | |
|------|-----|---|---|---------|
| 4401 | 01 | 101 | 0011 State Plan Normal | |
| | | | 0612 Horticulture Planning & Marketing | 3,27.24 |
| 4401 | 103 | 0031 Centrally Sponsored Schemes | | |
| | | 0081 Purchase of Seeds, Jammu | 1,21.66 | |
| | | 0327 Purchase of Seeds, Kashmir | 5.07 | |
| | | 2222 Eco Restoration | 13,31.20 | |
| 4401 | 104 | 0011 State Plan Normal | | |
| | | 0083 Agriculture Farms, Jammu | 2.82 | |
| 4401 | 107 | 0099 General | | |
| | | 0098 District Horticulture J&K | 6.86 | |
| 4401 | 119 | 0099 General | | |
| | | 2249 Maintenance of Departmental Orchards & Nurseries, Jammu | 8.49 | |
| 4401 | 800 | 0011 State Plan Normal | | |
| | | 0041 State Plan Agriculture, J&K | 3,03.36 | |
| | | 0043 Director of Agriculture, Kashmir. | 15.86 | |

GRANT NO. 12 (Concl'd.)

| Head | | | Actual Expenditure (₹ in Lakh) |
|------|--|--|--------------------------------------|
| 4401 | 800 | 0031 Centrally Sponsored Scheme | |
| | | 0061 Director of Agriculture, Kashmir | 5,20.93 |
| | | 0039 Director of Agriculture, Jammu | 10.08 |
| 4402 | 800 | 0011 State Plan Normal | |
| | | 1750 Works Component | 73.06 |
| 4705 | 602 | 0031 Centrally Sponsored Scheme | |
| | | 0116 Directorate of Command Area Development, Kashmir | 7,72.61 |
| 4851 | 101 | 0011 State Plan Normal | |
| | | 0408 DIC Schemes | 6.15 |
| 11. | Against the provision of ₹ 19,00.00 lakh (₹ 4,00.00 lakh Non-Plan and ₹15,00.00 lakh Plan) as provided under Minor Heads 108-Investment in other Cooperative and under 190-Investment in Public Sector & Other Undertakings respectively subordinate to Major Head 4425- Capital Outlay on Co-operative, an amount of ₹12,04.56 lakh was incurred on the Schemes like Special Plan Assistance, J&K Co-operative Bank, Other Investments, Registrar Co-operative, Share Capital Investment in primary Agriculture Co-operative Societies, etc. not contemplated in the Demand for Grants deprived Audit in making comparison of excess/savings Sub- Head wise. | | |
| 12. | Though the Grants amounting to ₹42,05.00 lakh (State Plan) were provided through Supplementary Demand for Grants for the schemes “Rashtriya Krishi Vikas Yojna” under Minor head 800 subordinate to Major Head 4401-Capital Outlay on Crop Husbandry yet the expenditure was incurred against the ibid scheme under Minor head 104 & 107 for ₹ 13,19.11 lakh (CSS) and ₹ 4,19.71 lakh (CSS) respectively. Besides, an amount of ₹ 37.49 lakh, ₹ 45.20 lakh & ₹ 89.59 lakh (CSS) was incurred against the said schemes under Major Head 4425-Capital Outlay on Cooperatives, Major Head 4851-Capital Outlay on Village & Small Scale Industries and Major Head 4705-Capital Outlay on Command Area Development without the Budgetary provisions; reasons thereof were not communicated. | | |
| 13. | Against total estimated recovery of ₹ 9,26.54 lakh, an amount of ₹ 3,32.92 lakh only was recovered ; reasons for less recovery have not been intimated. | | |

GRANT NO. 13 – ANIMAL HUSBANDRY DEPARTMENT

MAJOR HEADS

2403 Animal Husbandry

4403 Capital Outlay on Animal Husbandry

| | | Total Grant/ Appropriation | Actual Expenditure (₹ in thousand) | Excess (+) Saving (-) |
|------------------------------------|------------|-------------------------------|--|--------------------------|
| Revenue : | | | | |
| Voted- | | | | |
| Original | 2,20,24,08 | 2,20,24,08 | 2,03,58,63 | (-)16,65,45 |
| Supplementary | - | | | |
| Amount surrendered during the year | | | | ... |
| Capital: | | | | |
| Voted- | | | | |
| Original | 24,62,90 | 24,62,90 | 15,75,88 | (-) 8,87,02 |
| Supplementary | - | | | |
| Amount surrendered during the year | | | | ... |

Notes and Comments:

Revenue Section

1. Original provision of ₹ 2,20,24.08 lakh proved excessive in view of final saving of ₹ 16,65.45 lakh. No portion of final saving of ₹16,65.45 lakh was neither anticipated nor surrendered.
2. Significant Saving occurred under the following Head/Schemes; reasons for which were not communicated.

| Head | | Total Grant/ Appropriation | Actual Expenditure | Saving (-) |
|------|---|-------------------------------|-----------------------|-------------|
| | | | | |
| | | | | (₹ in Lakh) |
| 2403 | 001 0099 General | | | |
| | 0195 Sheep Husbandry, Jammu | | | |
| | O 10,09.13 | | | |
| | S - | 10,09.13 | 9,91.70 | (-)17.43 |
| | 2062 Directorate of Animal Husbandry, Jammu | | | |
| | O 23,75.33 | | | |
| | S - | 23,75.33 | 22,89.84 | (-)85.49 |

GRANT NO. 13 (Contd.)

| Head | | | Total Grant/ Appropriation | Actual Expenditure | Saving (-) |
|-------------|-----|--|-------------------------------|-----------------------|------------|
| (₹ in Lakh) | | | | | |
| 2403 | 001 | 0011 State Plan Normal | | | |
| | | 0195 Sheep Husbandry, Jammu | | | |
| | | O 20.00 | | | |
| | | S - | 20.00 | 3.86 | (-)16.14 |
| 2403 | 101 | 0099 General | | | |
| | | 0155 Hospitals and Dispensaries/ Director Animal Husbandry, Kashmir | | | |
| | | O 23,71.41 | | | |
| | | S - | 23,71.41 | 21,75.85 | (-)1,95.56 |
| | | 2216 Hospitals and Dispensaries/ Director Animal Husbandry, Kashmir | | | |
| | | O 17,57.91 | | | |
| | | S - | 17,57.91 | 14,72.58 | (-)2,85.33 |
| 2403 | 102 | 0099 General | | | |
| | | 0140 Cattle and Buffalo Development/ Director Animal Husbandry, Kashmir | | | |
| | | O 20,19.72 | | | |
| | | S - | 20,19.72 | 14,15.32 | (-)6,04.40 |
| | | 2219 Cattle and Buffalo Development/Director Animal Husbandry, Jammu | | | |
| | | O 17,36.25 | | | |
| | | S - | 17,36.25 | 14,75.80 | (-)2,60.45 |
| 2403 | 103 | 0099 General | | | |
| | | 0119 Poultry Development Schemes/Director Animal Husbandry, Kashmir | | | |
| | | O 9,02.29 | | | |
| | | S - | 9,02.29 | 6,73.66 | (-)2,28.63 |
| | | 2220 Poultry Development Schemes/Director Animal Husbandry, Jammu | | | |
| | | O 5,37.71 | | | |
| | | S - | 5,37.71 | 5,07.19 | (-)30.52 |
| 2403 | 104 | 0099 General | | | |
| | | 0088 Angora Rabbit Farm | | | |
| | | O 39.75 | | | |
| | | S - | 39.75 | 29.64 | (-)10.11 |

GRANT NO. 13 (Contd.)

| Head | | | Total Grant/ Appropriation | Actual Expenditure | Saving (-) |
|------|-----|------|--|-----------------------|------------|
| | | | (₹ in Lakh) | | |
| 2403 | 104 | 0099 | General | | |
| | | 0128 | Transit Camp Migratory Breeding | | |
| | | | O 58.26 | | |
| | | | S - | 58.26 | 30.09 |
| | | | | | (-)28.17 |
| | | 0148 | Sheep Breeding Farm, Dachigam | | |
| | | | O 57.11 | | |
| | | | S - | 57.11 | 49.75 |
| | | | | | (-)7.36 |
| | | 0150 | Intensive Sheep Development in Farmers Flock | | |
| | | | O 82.62 | | |
| | | | S - | 82.62 | 55.44 |
| | | | | | (-)27.18 |
| | | 0151 | Sheep Breeding Farm, Zowara/Pulwama | | |
| | | | O 59.94 | | |
| | | | S - | 59.94 | 37.61 |
| | | | | | (-)22.33 |
| | | 0152 | Sheep Breeding Farm, Banthal, Reasi Panthal | | |
| | | | O 99.32 | | |
| | | | S - | 99.32 | 76.29 |
| | | | | | (-)23.03 |
| | | 0158 | Sheep Shearing and Wool Grading and Marketing/ Director Sheep Husbandry, Kashmir | | |
| | | | O 81.66 | | |
| | | | S - | 81.66 | 57.94 |
| | | | | | (-)23.72 |
| | | 0197 | Expansion and Consolidation of existing Sheep Breeding Farm/ Director Sheep Husbandry, Kashmir | | |
| | | | O 84.32 | | |
| | | | S - | 84.32 | 62.98 |
| | | | | | (-)21.34 |
| | | 0198 | Establishment of Muttonous Zone/ Director Sheep Husbandry, Kashmir | | |
| | | | O 1,17.05 | | |
| | | | S - | 1,17.05 | 99.62 |
| | | | | | (-)17.43 |
| | | 0202 | Strengthening of Existing Sheep breeding Farm/ Director Sheep Husbandry, Kashmir | | |
| | | | O 1,79.27 | | |
| | | | S - | 1,79.27 | 1,45.34 |
| | | | | | (-)33.93 |

GRANT NO. 13 (Contd.)

| Head | | Total Grant/ Appropriation (₹ in Lakh) | Actual Expenditure | Saving (-) |
|------|--|--|-----------------------|------------|
| 2403 | 104 0099 General | | | |
| | 0204 Training of Technical Personnel / Director Sheep Husbandry, Kashmir | | | |
| | O 18.83 | | | |
| | S - | 18.83 | 6.91 | (-)11.92 |
| | 0647 Strengthening of Admn. Machinery | | | |
| | O 38.04 | | | |
| | S - | 38.04 | 31.71 | (-)6.33 |
| | 0664 Establishment of transit for Migratory Breeders/ Director Sheep Husbandry, Kashmir | | | |
| | O 12.83 | | | |
| | S - | 12.83 | 6.83 | (-)6.00 |
| | 0672 Supervisory Organisation | | | |
| | O 32.55 | | | |
| | S - | 32.55 | 22.25 | (-)10.30 |
| | 0674 Statistical Cell / Director Sheep Husbandry, Kashmir | | | |
| | O 22.98 | | | |
| | S - | 22.98 | 1.70 | (-)21.28 |
| | 0687 Improvement of Grass Land / Director Sheep Husbandry, Kashmir | | | |
| | O 16.14 | | | |
| | S - | 16.14 | 11.02 | (-)5.12 |
| | 0731 Ramboulet Breeding / Director Sheep Husbandry, Kashmir | | | |
| | O 73.90 | | | |
| | S - | 73.90 | 64.75 | (-)9.15 |
| | 0800 Opening of Sheep and Wool Development Centre/ Director Sheep Husbandry, Kashmir | | | |
| | O 2,19.79 | | | |
| | S - | 2,19.79 | 1,69.40 | (-)50.39 |
| | 0803 Sheep Breeding Farm, Duksam | | | |
| | O 2,62.35 | | | |
| | S - | 2,62.35 | 1,40.18 | (-)1,22.17 |
| | 0813 Establishment of New Sheep Breeding Farm (Balnoi) | | | |
| | O 70.23 | | | |
| | S - | 70.23 | 13.59 | (-)56.64 |

GRANT NO. 13 (Contd.)

| Head | | Total Grant/ Appropriation (₹ in Lakh) | Actual Expenditure | Saving (-) |
|------|---|--|-----------------------|------------|
| 2403 | 104 0099 General | | | |
| | 0827 Establishment of Intensive Sheep Development Block/ Director Sheep Husbandry, Kashmir | | | |
| | O 4,11.35 | | | |
| | S - | 4,11.35 | 3,26.12 | (-)85.23 |
| | 0829 Disease Investigation Sheep & Goat / Director Sheep Husbandry, Kashmir | | | |
| | O 1,39.97 | | | |
| | S - | 1,39.97 | 1,02.19 | (-)37.78 |
| | 0832 Establishment of Large Scale Stud Farm | | | |
| | O 20.07 | | | |
| | S - | 20.07 | 14.85 | (-)5.22 |
| | 0843 Establishment of Expansion and Consolidated Centres Sheep & Wool extension Centre/ Director Sheep Husbandry, Kashmir | | | |
| | O 2,16.68 | | | |
| | S - | 2,16.68 | 1,59.71 | (-)56.97 |
| | 0864 District Clinical Laboratory | | | |
| | O 39.62 | | | |
| | S - | 39.62 | 33.70 | (-)5.92 |
| | 1178 Intensive Sheep Development Backward Area/ Director Sheep Husbandry, Kashmir | | | |
| | O 3,84.65 | | | |
| | S - | 3,84.65 | 3,05.48 | (-)79.17 |
| | 1464 Development and Research and Expansion Programme | | | |
| | O 13.81 | | | |
| | S - | 13.81 | 3.15 | (-)10.66 |
| | 1707 Scientific Management among Breeders | | | |
| | O 4,91.70 | | | |
| | S - | 4,91.70 | 4,28.19 | (-)63.51 |

GRANT NO. 13 (Contd.)

| Head | | Total Grant/ Appropriation | Actual Expenditure | Saving (-) |
|------|--|-------------------------------|-----------------------|------------|
| | | (₹ in Lakh) | | |
| 2403 | 104 0099 General | | | |
| | 1710 Genetic Improvement of Farms | | | |
| | O 1,40.10 | | | |
| | S - | 1,40.10 | 1,13.38 | (-)26.72 |
| | 2189 Sheep Shearing and Wool Grading and Marketing/ Director Sheep Husbandry, Jammu | | | |
| | O 74.84 | | | |
| | S - | 74.84 | 51.82 | (-)23.02 |
| | 2221 Expansion and Consolidation of Existing Sheep Breeding Farm / Director Sheep Husbandry, Jammu | | | |
| | O 85.16 | | | |
| | S - | 85.16 | 69.65 | (-)15.51 |
| | 2222 Establishment of Muttonous Zone / Director Sheep Husbandry, Jammu | | | |
| | O 69.31 | | | |
| | S - | 69.31 | 42.30 | (-)27.01 |
| | 2224 Strengthening of Existing Sheep Breeding Farm/ Director Sheep Husbandry, Jammu | | | |
| | O 1,38.10 | | | |
| | S - | 1,38.10 | 1,00.16 | (-)37.94 |
| | 2225 Training of Technical Personnel / Director Sheep Husbandry, Jammu | | | |
| | O 20.90 | | | |
| | S - | 20.90 | 14.08 | (-)6.82 |
| | 2228 Improvement Grass Land/ Director Sheep Husbandry, Jammu | | | |
| | O 16.40 | | | |
| | S - | 16.40 | 10.54 | (-)5.86 |
| | 2229 Ramboulet Breeding / Director Sheep Husbandry, Jammu | | | |
| | O 54.01 | | | |
| | S - | 54.01 | 43.84 | (-)10.17 |

GRANT NO. 13 (Contd.)

| Head | | Total Grant/ Appropriation | Actual Expenditure | Saving (-) |
|------|----------|---|-----------------------|------------|
| | | (₹ in Lakh) | | |
| 2403 | 104 0099 | General | | |
| | 2232 | Opening of Sheep and Wool Development Centre / Director Sheep Husbandry, Jammu | | |
| | | O 2,27.77 | | |
| | | S - | 2,27.77 | (-)23.84 |
| | 2233 | Establishment of Intensive Sheep Development Block, Jammu | | |
| | | O 5,27.76 | | |
| | | S - | 5,27.76 | (-)1,30.41 |
| | 2234 | Disease Investigation Sheep and Goat / Director Sheep Husbandry, Jammu | | |
| | | O 1,19.17 | | |
| | | S - | 1,19.17 | (-)40.90 |
| | 2236 | Establishment of Sheep and Wool Extension Centres / Director Sheep Husbandry, Jammu | | |
| | | O 8,20.88 | | |
| | | S - | 8,20.88 | (-)1,95.66 |
| | 2237 | Establishment of Expansion and Consolidated Centres Sheep and Wool /Director Sheep Husbandry, Jammu | | |
| | | O 1,57.19 | | |
| | | S - | 1,57.19 | (-)14.76 |
| | 2239 | Intensive Sheep Development Backward Areas /Director Sheep Husbandry, Jammu | | |
| | | O 4,25.38 | | |
| | | S - | 4,25.38 | (-)82.45 |
| 2403 | 107 0099 | General | | |
| | 0002 | Fodder and Feed Development (Jammu Division) | | |
| | | O 20.49 | | |
| | | S - | 20.49 | (-)12.10 |

GRANT NO. 13 (Contd.)

| Head | | | Total Grant/ Appropriation | Actual Expenditure | Saving (-) |
|-------------|-----|------|--|-----------------------|------------|
| (₹ in Lakh) | | | | | |
| 2403 | 107 | 0099 | General | | |
| | | 0605 | Feed and Fodder Development Key Village Block | | |
| | | | O 38.01 | | |
| | | | S - | 38.01 | 28.29 |
| | | | | | (-)9.72 |
| 2403 | 109 | 0099 | General | | |
| | | 0861 | Training of Technical Personnel ,Kashmir | | |
| | | | O 32.45 | | |
| | | | S - | 32.45 | 18.97 |
| | | | | | (-)13.48 |
| 2403 | 800 | 0099 | General | | |
| | | 0851 | Schemes for the Development of Specially Backward Areas /Director Sheep Husbandry, Kashmir | | |
| | | | O 1,20.15 | | |
| | | | S - | 1,20.15 | 61.70 |
| | | | | | (-)58.45 |
| | | 2240 | Schemes for Development of Specially Backward Areas /Director Sheep Husbandry, Jammu | | |
| | | | O 2,63.34 | | |
| | | | S - | 2,63.34 | 2,29.70 |
| | | | | | (-)33.64 |

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

| Head | | | Total Grant/ Appropriation | Actual Expenditure | Excess(+) |
|-------------|-----|------|-------------------------------|-----------------------|------------|
| (₹ in Lakh) | | | | | |
| 2403 | 001 | 0099 | General | | |
| | | 0138 | Sheep Husbandry, Kashmir | | |
| | | | O 5,49.32 | | |
| | | | S - | 5,49.32 | 7,47.12 |
| | | | | | (+)1,97.80 |
| 2403 | 001 | 0011 | State Plan Normal | | |
| | | 0138 | Sheep Husbandry, Kashmir | | |
| | | | O 20.00 | | |
| | | | S - | 20.00 | 25.16 |
| | | | | | (+)5.16 |

GRANT NO. 13 (Contd.)

| Head | | | Total Grant/ Appropriation | Actual Expenditure | Excess(+) |
|------|-----|---|-------------------------------|-----------------------|-------------|
| | | | (₹ in Lakh) | | |
| 2403 | 001 | 0011 State Plan Normal | | | |
| | | 2062 Director Animal Husbandry, Jammu | | | |
| | | O 20.00 | | | |
| | | S - | 20.00 | 24.83 | (+)4.83 |
| | | 0844 Directorate of Animal Husbandry Department, Kashmir | | | |
| | | O 20.00 | | | |
| | | S - | 20.00 | 31.53 | (+)11.53 |
| 2403 | 001 | 0099 General | | | |
| | | 0844 Directorate of Animal Husbandry Department, Kashmir | | | |
| | | O 15,29.47 | | | |
| | | S - | 15,29.47 | 26,47.70 | (+)11,18.23 |
| 2403 | 104 | 0099 General | | | |
| | | 0794 Sheep Breeding Farm Anderwan/Director Sheep Husbandry, Kashmir | | | |
| | | O 21.14 | | | |
| | | S - | 21.14 | 23.44 | (+)2.30 |
| | | 0842 Establishment of Sheep and Wool Extension Centres/Director Sheep Husbandry, Kashmir | | | |
| | | O 1,54.96 | | | |
| | | S - | 1,54.96 | 1,69.53 | (+)14.57 |
| | | 2226 Establishment of transit for Migratory Breeders /Director Sheep Husbandry, Jammu. | | | |
| | | O 40.02 | | | |
| | | S - | 40.02 | 47.02 | (+)7.00 |

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

| Head | | | Actual Expenditure |
|------|-----|---|-----------------------|
| | | | (₹ in Lakh) |
| 2403 | 001 | 0031 Centrally Sponsored Scheme | |
| | | 1905 National Project on Reinderpest Eradication Programme | 7.79 |

GRANT NO. 13 (Contd.)

| Head | | | Actual Expenditure (₹ in Lakh) |
|------|-----|---|--------------------------------------|
| 2403 | 001 | 0031 Centrally Sponsored Scheme | |
| | | 2070 Assistance to States for Control of Animal Diseases | 1,07.27 |
| | | 2079 Integrated Diary Development Programme | 3.66 |
| | | 2078 National Project on Reinderpest Eradication Programme 50% | 1.43 |
| 2403 | 101 | 0031 Centrally Sponsored Scheme | |
| | | 2297 Rashtriya Krishi Vikas Yojna | 3.83 |
| 2403 | 104 | 0099 General | |
| | | 0195 Sheep Husbandry, Jammu | 1,71.27 |
| | | 0695 Directorate of Sheep breeding and Sheep Development, Kashmir | 54.81 |
| | | 0841 Directorate of Sheep breeding and Sheep Development Jammu | 1.30 |
| | | 0850 Development of Mutton Sheep Farm, Jammu | 1.61 |
| | | 1857 Development and Research and Expansion Programme, Jammu | 8.22 |
| 2403 | 107 | 0011 State Plan Normal | |
| | | 0002 Fodder and Feed development (Jammu Division) | 1.12 |

5. Entire provision of ₹10.00 lakh in respect of Sub-Head 2305-National Projects for Cattle and Buffalo Breeding subordinate to Major Head 2403-Animal Husbandry remained unutilized throughout the year; reasons for which have not been communicated.

Capital Section

6. Original provision of ₹ 24,62.90 lakh proved excessive in view of the final saving of ₹ 8,87.02 lakh which was neither anticipated nor surrendered.
7. Persistent Saving as detailed below occurred during the last five years; reasons thereof were not communicated.

| Year | Total Grant / Appropriation | Actual Expenditure (₹ in Lakh) | Saving (-) |
|---------|--------------------------------|--------------------------------------|------------|
| 2004-05 | 991.00 | 531.95 | (-) 459.05 |
| 2005-06 | 985.42 | 611.25 | (-) 374.17 |

GRANT NO. 13 (Concl.)

| Year | Total Grant / Appropriation (₹ in Lakh) | Actual Expenditure | Saving (-) |
|---------|---|-----------------------|-------------|
| 2006-07 | 13,47.17 | 6,44.01 | (-) 7,03.16 |
| 2007-08 | 12,20.42 | 7,17.68 | (-) 5,02.74 |
| 2008-09 | 17,58.68 | 9,09.32 | (-) 8,49.36 |

8. Against the total provision of ₹ 2,94.00 lakh under Minor Head 107-Fodder & Feed Development (Centrally Sponsored Scheme) subordinate to Major Head 4403-Capital Outlay on Animal Husbandry an expenditure of ₹ 4.80 lakh was incurred against Sub-Head 2078-National Project of Pest Eradication Programme thereby resulting in saving of ₹ 2,89.20 lakh; reasons for same have not been communicated.

9. Entire provision in respect of the following Centrally Sponsored Schemes remained unutilized throughout the year; reasons thereof have not been communicated.

| Head | Total Grant/ Appropriation (₹ in Lakh) |
|---|--|
| 4403 104 0031 Centrally Sponsored Scheme | |
| 1475 System Control Sheep Breeding Programme | 1,00.00 |
| 2305 National Projects for Cattle and Buffalo Breeding | 3,30.00 |
| 2306 Animal Disease Surveillance | 2,78.00 |

10. The State Government has placed the lumpsum budgetary provision of ₹ 14,60.90 Lakh at the disposal of various Controlling Officers under Major Head 4403- Capital Outlay on Animal Husbandry and out of the same the Subordinate Officers incurred expenditure on different Schemes having no provision in the approved Demand for Grants depriving Audit of making comparison of excess/saving Scheme wise.

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 |
| 4401 | Capital Outlay on Crop Husbandry |

| | | Total Grant/ Appropriation | Actual Expenditure (₹ in thousand) | Excess (+) Saving (-) |
|------------------------------------|------------|-------------------------------|--|--------------------------|
| Revenue : | | | | |
| Voted- | | | | |
| Original | 3,99,34,18 | 3,99,34,18 | 3,84,46,23* | (-)14,87,95 |
| Supplementary | - | | | |
| Amount surrendered during the year | | | | ... |
| Capital: | | | | |
| Voted- | | | | |
| Original | 1,35,03,50 | 1,35,03,50 | 62,98,83 | (-)72,04,67 |
| Supplementary | - | | | |
| Amount surrendered during the year | | | | ... |

*Excludes ₹2.00 lakh (prior to 2009-10) spent from Contingency fund but not recouped to the fund by debit to Major Head 2029-I and Revenue till the close of the year.

GRANT NO. 14(Contd.)

Notes and Comments:

Revenue Section

1. Original provision of ₹ 3,99,34.18 lakh proved excessive in view of the final saving of ₹ 14,87.95 lakh. No portion of final saving of ₹ 14,87.95 lakh was anticipated and surrendered.
2. Saving in the Grant mainly occurred under the following Heads/Schemes; reasons for which were not communicated.

| Head | | | | Total Grant/ Appropriation | Actual Expenditure | Saving (-) |
|-------------|-----|------|--|-------------------------------|-----------------------|-------------|
| (₹ in Lakh) | | | | | | |
| 2029 | 101 | 0099 | General | | | |
| | | 1058 | Collection Charges | | | |
| | | O | 50,59.18 | | | |
| | | S | - | 50,59.18 | 37,82.52 | (-)12,76.66 |
| 2029 | 104 | 0099 | General | | | |
| | | 1209 | Management of Government Estates | | | |
| | | O | 1,30.03 | | | |
| | | S | - | 1,30.03 | 63.96 | (-)66.07 |
| 2053 | 094 | 0099 | General | | | |
| | | 0700 | Sub-Divisional Magistrates | | | |
| | | O | 1,48.34 | | | |
| | | S | - | 1,48.34 | 1,18.70 | (-)29.64 |
| | | 1046 | Tehsils | | | |
| | | O | 24,60.93 | | | |
| | | S | - | 24,60.93 | 22,61.47 | (-)1,99.46 |
| | | 1052 | Revenue Training School | | | |
| | | O | 1,04.53 | | | |
| | | S | - | 1,04.53 | 92.92 | (-)11.61 |
| | | 1054 | Land Acquisition Railways | | | |
| | | O | 24.91 | | | |
| | | S | - | 24.91 | 7.58 | (-)17.33 |
| | | 1056 | Land Acquisition Collector Special Defence | | | |
| | | O | 1,16.94 | | | |
| | | S | - | 1,16.94 | 53.00 | (-)63.94 |

GRANT NO. 14(Contd.)

| Head | | | Total Grant/ Appropriation (₹ in Lakh) | Actual Expenditure | Saving (-) |
|------|-----|---|--|-----------------------|------------|
| 2053 | 094 | 0099 General | | | |
| | | 1077 Land Acquisition Thein Dam Project (Reimbursable from Government) | | | |
| | | O | 35.20 | | |
| | | S | - | 16.27 | (-)18.93 |
| 2053 | 101 | 0099 General | | | |
| | | 1048 Divisional Commissioner | | | |
| | | O | 5,35.23 | | |
| | | S | - | 4,54.52 | (-)80.71 |
| | | 1051 Financial Commissioner | | | |
| | | O | 1,69.89 | | |
| | | S | - | 1,39.97 | (-)29.92 |
| 2055 | 001 | 0099 General | | | |
| | | 1057 Expenditure on Migrants (Relief Commissioner Jammu) | | | |
| | | O | 6,23.66 | | |
| | | S | - | 2,96.84 | (-)3,26.82 |
| 2070 | 800 | 0099 General | | | |
| | | 0423 Area Development Officer | | | |
| | | O | 13.93 | | |
| | | S | - | 5.70 | (-)8.23 |
| | | 2208 SDM Mahore | | | |
| | | O | 15.55 | | |
| | | S | - | 2.34 | (-)13.21 |
| | | 2211 SDM Badnota | | | |
| | | O | 12.50 | | |
| | | S | - | 1.43 | (-)11.07 |
| 2235 | 01 | 001 | 0099 General | | |
| | | | 1064 Provincial Rehabilitation Office, Jammu | | |
| | | | O | 17.35 | |
| | | | S | - | |
| | | | | 11.72 | (-)5.63 |
| 2245 | 80 | 001 | 0099 General | | |
| | | | 1073 Chief Executive Officer | | |
| | | | O | 46.69 | |
| | | | S | - | |
| | | | | 29.91 | (-)16.78 |

GRANT NO. 14(Contd.)

| Head | | | | Total Grant/ Appropriation | Actual Expenditure | Saving (-) |
|------|-----|------|------------------------------------|-------------------------------|-----------------------|-------------|
| | | | | (₹ in Lakh) | | |
| 2250 | 800 | 0099 | General | | | |
| | | 1612 | Special Officer Auqaf | | | |
| | | O | 87.01 | | | |
| | | S | - | 87.01 | 79.79 | (-)7.22 |
| 2401 | 800 | 0031 | Centrally Sponsored Schemes | | | |
| | | 0400 | Agriculture Economics & Statistics | | | |
| | | O | 22.00 | | | |
| | | S | - | 22.00 | 0.37 | (-)21.63 |
| 2506 | 102 | 0099 | General | | | |
| | | 1059 | Consolidation of Holdings | | | |
| | | O | 4,39.24 | | | |
| | | S | - | 4,39.24 | 2,17.09 | (-)2,22.15 |
| | | 2205 | Settlement Commissioner | | | |
| | | O | 32,41.85 | | | |
| | | S | - | 32,41.85 | 13,93.21 | (-)18,48.64 |

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

| Head | | | | Total Grant/ Appropriation | Actual Expenditure | Excess(+) |
|------|-----|------|---|-------------------------------|-----------------------|-------------|
| | | | | (₹ in Lakh) | | |
| 2029 | 103 | 0099 | General | | | |
| | | 1050 | Director Land Records | | | |
| | | O | 1,01.74 | | | |
| | | S | - | 1,01.74 | 1,06.51 | (+)4.77 |
| 2053 | 093 | 0099 | General | | | |
| | | 1049 | Deputy Commissioner | | | |
| | | O | 13,31.36 | | | |
| | | S | - | 13,31.36 | 24,20.49 | (+)10,89.13 |
| 2053 | 101 | 0099 | General | | | |
| | | 2206 | Joint Director Economics and Statistics | | | |
| | | O | 73.33 | | | |
| | | S | - | 73.33 | 74.52 | (+)1.19 |

GRANT NO. 14(Contd.)

| Head | | | | Total Grant/ Appropriation (₹ in Lakh) | Actual Expenditure | Excess(+) |
|------|-----|------|--|--|-----------------------|-------------|
| 2055 | 117 | 0099 | General | | | |
| | | 1057 | Expenditure on Migrants (Relief Commissioner Jammu) | | | |
| | | O | 75,00.00 | | | |
| | | S | - | 75,00.00 | 79,37.18 | (+)4,37.18 |
| 2070 | 800 | 0099 | General | | | |
| | | 1078 | Custodian General | | | |
| | | O | 40.07 | | | |
| | | S | - | 40.07 | 42.77 | (+)2.70 |
| 2235 | 60 | 800 | 0099 | General | | |
| | | 0872 | Other Schemes | | | |
| | | O | 3,41.00 | | | |
| | | S | - | 3,41.00 | 13,96.17 | (+)10,55.17 |
| 2506 | 102 | 0099 | General | | | |
| | | 0569 | Agrarian Reforms | | | |
| | | O | 26,16.12 | | | |
| | | S | - | 26,16.12 | 26,71.44 | (+)55.32 |

4. Entire provision in respect of the following Sub-Heads remained unutilized throughout the year; reasons thereof have not been communicated.

| Head | | | | Total Grant/ Appropriation (₹ in Lakh) |
|------|-----|------|--------------------------------------|--|
| 2070 | 800 | 0099 | General | |
| | | 2209 | SDM Bani | 11.92 |
| 2401 | 800 | 0011 | State Plan Normal | |
| | | 0400 | Agriculture Economics and Statistics | 20.00 |
| 2401 | 800 | 0031 | Centrally Sponsored Scheme | |
| | | 0748 | Timely Reporting Scheme | 70.00 |
| | | 1516 | Improvement of Crop Statistics | 41.00 |

GRANT NO. 14(Contd.)

5. Expenditure in respect of the following Sub-Heads was incurred without any Budgetary provision; reasons thereof have not been communicated.

| Head | | | Actual Expenditure (₹ in Lakh) |
|------|-----|--|--------------------------------------|
| 2029 | 001 | 0099 General | |
| | | 0244 Direction and Administration | 18.48 |
| 2053 | 094 | 0011 State Plan Normal | |
| | | 0700 Sub-Divisional Magistrates | 38.26 |
| | | 1046 Tehsils | 1,13.11 |
| 2055 | 117 | 0099 General | |
| | | 0957 Internal Security | 53.21 |
| 2070 | 800 | 0099 General | |
| | | 0244 Direction Administration | 9.59 |
| | | 0700 Sub-Divisional Magistrates | 44.29 |
| 2401 | 800 | 0099 General | |
| | | 1069 Improvement of Agriculture Statistics | 1.31 |
| 2506 | 800 | 0099 General | |
| | | 0572 Construction of Patwar Khana | 15.00 |
| 3475 | 800 | 0011 State Plan Normal | |
| | | 1518 Census of Minor Irrigation Schemes | 1.26 |

6. An expenditure of ₹ 85,17.05 lakh incurred under Major Head 2245- Relief on account of Natural Calamities (Relief on other Relief Measures) stands transferred to Deposit Head which has to bear the expenditure.

Capital Section

7. Original Provision of ₹ 1,35,03.50 lakh proved excessive in view of final saving of ₹ 72,04.67lakh. No portion of final saving of ₹ 72,04.67lakh was anticipated and surrendered.
8. Entire provision of ₹ 3.50 lakh under Major Head 4401-Capital Outlay on Crop Husbandry remained unutilized throughout the year; reasons for which were not communicated.

GRANT NO. 14(Contd.)

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

| Head | | | | | Total Grant/ Appropriation | Actual Expenditure | Saving (-) |
|------|----|-----|------|---------------------|-------------------------------|-----------------------|-------------|
| | | | | | (₹ in Lakh) | | |
| 4059 | 80 | 201 | 0011 | State Plan Normal | | | |
| | | | 1285 | Acquisition of Land | | | |
| | | | O | 5,00.00 | | | |
| | | | S | - | 5,00.00 | 3,37.37 | (-)1,62.63 |
| 4235 | 01 | 201 | 0011 | State Plan Normal | | | |
| | | | 2165 | Rehabilitation | | | |
| | | | O | 1,30,00.00 | | | |
| | | | S | - | 1,30,00.00 | 59,61.47 | (-)70,38.53 |

10. 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 the Government of India shall make contributions of 75% with matching contribution of 25% by the State. Credit to the Fund Account is effected by transfers from the Consolidated Fund of the State under Major Head 2245 – Relief on account of Natural Calamities after making proper provision there against in the Demand for Grants of the respective accounting years.

The following contributions have been made to the fund during the year 2009-10.

| | | |
|------|---|------------------------|
| (i) | Contribution by the State Government | ₹ 36.09 crore |
| (ii) | Contribution by the Government of India | ₹ 1,08.27 crore |
| | Total | ₹ 1,44.36 crore |

GRANT NO. 14(Concl.)

The details of the fund and Investments during the year 2009-2010 are as under:

| Details of the Fund | 8235- General and Other Reserve Fund. 112-Calamity Relief Fund -Investment Account | 8121-General and Other Reserve Fund. 122- Calamity Relief Fund |
|----------------------------------|--|---|
| | (₹ in Crore) | |
| O.B. as on 1.4.2009 | 28.35 | 3,79.02 |
| Receipts during 2009-2010 | Nil | 1,44.36 |
| Disbursement during 2009-2010 | Nil | 85.17 |
| Closing Balance as on 31.03.2010 | 28.35 | 4,38.21 |
| Details of Investment | | |
| O.B. as on 1.4.2009 | 10.86 | Nil |
| Investment during 2009-2010 | Nil | Nil |
| Withdrawal from the Fund | Nil | Nil |
| Closing Balance as on 31.03.2010 | 10.86 | 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 |

| | | Total Grant/ Appropriation | Actual Expenditure (₹ in thousand) | Excess (+) Saving (-) |
|------------------------------------|-------------|-------------------------------|--|--------------------------|
| Revenue : | | | | |
| Voted- | | | | |
| Original | 3,97,19 | 3,97,19 | 5,52,43 | (+)1,55,24 |
| Supplementary | - | | | |
| Amount surrendered during the year | | | | ... |
| Capital: | | | | |
| Voted- | | | | |
| Original | 10,05,96,37 | 11,68,16,90 | 8,57,28,94 | (-)3,10,87,96 |
| Supplementary | 1,62,20,53 | | | |
| Amount surrendered during the year | | | | ... |
| Notes and Comments: | | | | |

Revenue Section

- Original provision of ₹3,97.19 Lakh proved meagre in view of excess of ₹ 1,55.24 lakh. The final excess of ₹1,55.24 lakh requires regularization. Excess occurred during the last three years also as detailed below.

| Year | Total Grant/ Appropriation | Actual Expenditure (₹ in Lakh) | Excess (+) |
|---------|-------------------------------|--------------------------------------|------------|
| 2006-07 | 2,63.87 | 3,24.19 | (+)60.32 |
| 2007-08 | 3,10.20 | 3,49.08 | (+)38.88 |
| 2008-09 | 3,61.62 | 4,02.87 | (+)41.25 |

GRANT NO. 15 (Contd.)

2. Significant excess has occurred under the following Head; reasons thereof were not communicated.

| Head | Total Grant/ Appropriation | Actual Expenditure | Excess (+) |
|---------------------------|-------------------------------|-----------------------|------------|
| (₹ in Lakh) | | | |
| 2408 02 800 0099 General | | | |
| 0942 Strengthening of PDS | | | |
| O 80.74 | | | |
| S - | 80.74 | 1,72.72 | (+)91.98 |

3. Excess was partly counterbalanced by the saving under the following Head; reasons for which have not been communicated.

| Head | Total Grant/ Appropriation | Actual Expenditure | Saving(-) |
|----------------------------------|-------------------------------|-----------------------|------------|
| (₹ in Lakh) | | | |
| 3475 106 0099 General | | | |
| 2160 Controller, Legal Metrology | | | |
| O 3,16.45 | | | |
| S - | 3,16.45 | 4.20 | (-)3,12.25 |

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

| Head | Actual Expenditure |
|------------------------------------|-----------------------|
| (₹ in Lakh) | |
| 2408 02 800 0011 State Plan Normal | |
| 0942 Strengthening of P. D. S | 1,00.00 |
| 3475 106 0099 General | |
| 1063 Controller Weights & Measures | 2,75.51 |

Capital Section

5. In the Capital Section, the supplementary provision amounting to ₹ 1,62,20.53 lakh proved injudicious as the annual expenditure did not come even upto the level of original provision of ₹ 10,05,96.37 lakh

GRANT NO. 15 (Contd.)

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

| Head | Total Grant/ Appropriation | Actual Expenditure | Saving (-) |
|------------------|--|-----------------------|-------------|
| | (₹ in Lakh) | | |
| 4235 60 800 0099 | General | | |
| 1153 | Kerosene Oil | | |
| | O 5,57.50 | | |
| | S - | 5,57.50 | (-)2,39.68 |
| 1256 | Director Consumer and Public Distribution, Kashmir | | |
| | O 51,63.15 | | |
| | S - | 51,63.15 | (-)30,81.96 |
| 4408 01 101 0099 | General | | |
| 0383 | Consumer and Public Distribution, Kashmir | | |
| | O 62,77.69 | | |
| | S - | 62,77.69 | (-)5,80.14 |
| 0397 | Consumer and Public Distribution, Jammu | | |
| | O 18,97.85 | | |
| | S - | 18,97.85 | (-)3,91.34 |
| 2159 | Wheat (Kashmir) | | |
| | O 50,87.26 | | |
| | S 16,35.43 | 67,22.69 | (-)1,96.05 |
| 2160 | Rice (Kashmir) | | |
| | O 3,18,83.99 | | |
| | S 82,72.60 | 4,01,56.59 | (-)17,78.19 |
| 2161 | Wheat (Jammu) | | |
| | O 1,55,49.46 | | |
| | S 22,84.01 | 1,78,33.47 | (-)63,98.20 |
| 2162 | Rice (Jammu) | | |
| | O 1,25,70.92 | | |
| | S 40,28.49 | 1,65,99.41 | (-)56,83.86 |
| 4408 02 800 0011 | State Plan Normal | | |
| 0508 | Consumer Affairs and Public Distribution Department | | |
| | O 1,11.50 | | |
| | S - | 1,11.50 | (-)1,01.50 |

GRANT NO. 15 (Contd.)

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

| Head | Total Grant/ Appropriation | Actual Expenditure | Excess (+) |
|---|-------------------------------|-----------------------|-------------|
| | (₹ in Lakh) | | |
| 4235 60 800 0099 General | | | |
| 1228 Procurement and Supply of Essential Commodities (Sugar) Jammu | | | |
| O 59,39.02 | | | |
| S - | 59,39.02 | 75,30.44 | (+)15,91.42 |
| 4408 01 101 0099 General | | | |
| 0372 Transport Handling etc. on Ladakh Despatches | | | |
| O 4,88.03 | | | |
| S - | 4,88.03 | 4,95.19 | (+)7.16 |

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

| Head | Actual Expenditure |
|--|-----------------------|
| | (₹ in Lakh) |
| 4408 01 101 0099 General | |
| 0386 Handling and Transport of Jammu Paddy | 7,93.25 |
| 0011 State Plan Normal | |
| 0397 Jammu Food & Supplies Department | 6.62 |
| 4408 01 800 0099 General | |
| 0397 Other expenditure | 6.47 |
| 4408 02 800 0031 Centrally Sponsored Schemes | |
| 2245 Consumer Clubs | 27.75 |

9. Entire Provision under the following Heads remained unutilized throughout the year; reasons for which were not communicated.

| Head | Total Grant/ Appropriation |
|---|-------------------------------|
| | (₹ in Lakh) |
| 4408 02 800 0031 Centrally Sponsored Scheme | |
| 0253 Construction of Godowns | 1,50,00.00 |
| 5475 800 0011 State Plan Normal | |
| 0564 Survey and Statistics | 70.00 |

GRANT NO. 15 (Concl.)

10. Against the total estimated recoveries of ₹ 1,03,78.12 lakh and ₹ 6,43,98.67 lakh under Major Heads 4235-Capital Outlay on Social Security and Welfare and 4408-Capital Outlay on Food Storage and Warehousing the actual recoveries to the tune of ₹ 94,17.04 lakh and ₹ 6,72,86.26 lakh respectively were effected resulting in overall excess of ₹ 19,26.52 lakh.

GRANT NO. 16 –PUBLIC WORKS DEPARTMENT

MAJOR HEADS

| | |
|------|-------------------------------------|
| 2059 | Public Works |
| 2216 | Housing |
| 3054 | Roads and Bridges |
| 4059 | Capital Outlay on Public Works |
| 5054 | Capital Outlay on Roads and Bridges |

| | | Total Grant/ Appropriation | Actual Expenditure (₹ in thousand) | Excess (+) Saving (-) |
|------------------------------------|-------------|-------------------------------|--|--------------------------|
| Revenue : | | | | |
| Voted- | | | | |
| Original | 4,76,75,86 | 4,76,75,86 | 4,68,94,51 | (-),7,81,35 |
| Supplementary | - | | | |
| Amount surrendered during the year | | | | ... |
| Capital: | | | | |
| Voted- | | | | |
| Original | 11,85,65,50 | 12,16,91,86 | 14,65,23,05 | (+),2,48,31,19 |
| Supplementary | 31,26,36 | | | |
| Amount surrendered during the year | | | | ... |
| Notes and Comments: | | | | |

Revenue Section

1. Original provision of ₹ 4,76,75.86 lakh proved excessive in view of final saving of ₹ 7,81.35 lakh. No portion of the final saving of ₹7,81.35 lakh was anticipated and surrendered. Saving to the tune of ₹ 30,52.49 lakh occurred during the last year also.

GRANT NO. 16 (Contd.)

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

| Head | | | | Total Grant/ Appropriation | Actual Expenditure | Saving (-) |
|------|----|-----|------|--|-----------------------|---------------------------|
| | | | | (₹ in Lakh) | | |
| 2059 | 80 | 001 | 0099 | General | | |
| | | | 1034 | Chief Engineer Mechanical Engineering Department Jammu with Circle & Divisional Offices | | |
| | | | | O 14,90.68 | | |
| | | | | S - | 14,90.68 | 13,65.12 ^(A) |
| | | | | | | (-)1,25.56 |
| | | | 1035 | Chief Engineer R&B Department, Kashmir with Circle & Divisional Offices | | |
| | | | | O 1,23,52.91 | | |
| | | | | S - | 1,23,27.91 | 1,09,18.21 ^(B) |
| | | | | R (-)25.00 | | (-)14,09.70 |
| | | | 1041 | Chief Engineer Mechanical Engineering Department, Kashmir with Circle & Divisional Offices | | |
| | | | | O 18,28.91 | | |
| | | | | S - | 18,28.91 | 16,38.15 ^(C) |
| | | | | | | (-)1,90.76 |
| | | | 1042 | Chief Engineer R&B Jammu with Circle and Divisional Offices Including Migrants | | |
| | | | | O 75,50.16 | | |
| | | | | S - | 75,50.16 | 65,07.84 |
| | | | | | | (-)10,42.32 |
| | | | 1044 | Stores Procurement Department | | |
| | | | | O 1,54,37.76 | | |
| | | | | S - | 1,54,62.76 | 3,46.55 ^(D) |
| | | | | R 25.00 | | (-)1,51,16.21 |
| | | | 1281 | Design Directorate | | |
| | | | | O 5,53.22 | | |
| | | | | S - | 5,53.22 | 4,28.47 |
| | | | | | | (-)1,24.75 |
| | | | 2181 | Prime Minister's Gramin Sadak Yojana | | |
| | | | | O 34,22.27 | | |
| | | | | S - | 34,22.27 | 21,74.22 |
| | | | | | | (-)12,48.05 |

(A) Expenditure is understated by ₹ 35.52 lakh which has appeared under Minor Head 799-Suspense.

(B) Expenditure is understated by ₹ 2.28 lakh which has appeared under Minor Head 799-Suspense.

(C) Expenditure is understated by ₹ 23.38 lakh which has appeared under Minor Head 799-Suspense.

(D) Expenditure is understated by ₹ 1,84,96.36 lakh which has appeared under Minor Head 799-Suspense.

GRANT NO. 16 (Contd.)

| Head | | | | | Total Grant/ Appropriation | Actual Expenditure | Saving (-) |
|------|----|-----|------|----------------------|-------------------------------|-------------------------|------------|
| | | | | | (₹ in Lakh) | | |
| 2216 | 01 | 700 | 0099 | General | | | |
| | | | 0481 | Maintenance | | | |
| | | | | O | 2,55.00 | | |
| | | | | S | - | | |
| | | | | | 2,55.00 | 2,36.80 | (-)18.20 |
| 3054 | 80 | 001 | 0099 | General | | | |
| | | | 1027 | R&B Department Jammu | | | |
| | | | | O | 21,96.51 | | |
| | | | | S | - | | |
| | | | | | 21,96.51 | 19,52.07 ^(E) | (-)2,44.44 |

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

| Head | | | | | Total Grant/ Appropriation | Actual Expenditure | Excess(+) |
|------|----|-----|------|-------------------------|-------------------------------|-----------------------|------------|
| | | | | | (₹ in Lakh) | | |
| 3054 | 80 | 001 | 0099 | General | | | |
| | | | 1028 | R&B Department, Kashmir | | | |
| | | | | O | 25,88.44 | | |
| | | | | S | - | | |
| | | | | | 25,88.44 | 27,27.59 | (+)1,39.15 |

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

| Head | | | | | Actual Expenditure |
|------|----|-----|---|-------------------|-----------------------|
| | | | | | (₹ in Lakh) |
| 3054 | 80 | 800 | - | Other expenditure | 17.25 |

Capital Section

5. Supplementary Grant of ₹31,26.36 lakh proved inadequate in view of final excess of ₹ 2,48,31.19 lakh. The excess requires regularization.

(E) Expenditure is understated by ₹ 24.85 lakh which has appeared under Minor Head 799-Suspense.

GRANT NO. 16 (Contd.)

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

| Head | Total Grant/ Appropriation | Actual Expenditure | Excess(+) |
|------------------|--|-----------------------|-------------|
| (₹ in Lakh) | | | |
| 4059 01 001 0011 | State Plan Normal | | |
| | 1270 Mechanical Engineering, Jammu | | |
| | O 4,66.50 | | |
| | S - | 4,66.50 | 4,93.91 |
| | | | (+)27.41 |
| 4059 60 800 0011 | State Plan Normal | | |
| | 1717 Non Functional Buildings (PWD), Jammu | | |
| | O 30,00.00 | | |
| | S - | 30,00.00 | 59,96.77 |
| | | | (+)29,96.77 |
| | 1899 Non-Functional Buildings, Kashmir | | |
| | O 40,00.00 | | |
| | S - | 40,00.00 | 1,12,71.41 |
| | | | (+)72,71.41 |

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

| Head | Total Grant/ Appropriation | Actual Expenditure | Saving(-) |
|------------------|-------------------------------|-----------------------|-----------|
| (₹ in Lakh) | | | |
| 4059 01 001 0011 | State Plan Normal | | |
| | 1281 Design Directorate | | |
| | O 79.00 | | |
| | S - | 79.00 | 60.76 |
| | | | (-)18.24 |

8. Lump sum provision of ₹ 6,80,92.00 lakh placed at the disposal of Chief Engineer R&B Jammu and Kashmir under Major Head 4059-Capital outlay on Public Works without giving schematic break-up deprived Audit in making comparison of Excess/Savings as the expenditure was incurred under different Schemes not contemplated in approved Demand for Grants.

9. Lumpsum provision of ₹ 1,54,50.00 lakh has been placed by the State Govt. at the disposal of Commissioner/ Secretary to Govt. under sub-head 1718-Reconstruction of Bridges subordinate to Major Head 5054-Capital Outlay on Roads and Bridges. But the expenditure has been incurred under different Schemes not contemplated in the Demand for Grants. This has deprived Audit in making comparison of excess/ saving Sub-Head wise.

GRANT NO. 16 (Contd.)

10. Though the provision of ₹ 35,26.36 lakh and ₹ 2,15.78 lakh has been kept by State Govt. for the sub-head 2181-Prime Minister's Gramin Sadak Yojna and 2116-Prime Minister's Reconstruction Programme respectively subordinate to Major Head 4059-Capital Outlay on Public Works but the expenditure has been incurred under Major Head 5054-Capital Outlay on Roads and Bridges and 4801-Capital Outlay on Power Projects on the basis of sanction issued by Administrative Departments which is in contravention to Financial Rules as per Para 15.6 read with Para 15.4 & 15.5 of J & K Budget Manual. This resulted in un-utilization of Budgetary Grants in respect of above quoted schemes under major Head 4059- Capital Outlay on Public Works. Besides, entire provision of ₹ 15,00.00 lakhs in respect of Sub-Head 1276- Mechanical Engineering Kashmir subordinate to Major Head 4059- Capital Outlay on Public Works remained unutilized throughout the year; reasons for which were not communicated.
11. Although 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 yet an amount of ₹ 1,17,42.00 lakh was transferred to the fund account; reasons for which were not communicated.
12. As per the list of Major and Minor Heads of Accounts there is a separate Minor Head viz. 799-Suspense subordinate to each Major Head of accounts in each Demand for Grant to accommodate Suspense transactions.

In deviation from the normal procedure the provision for suspense transaction was placed under 001-Direction and Administration to each Major Head of accounts in the Demand for Grants, whereas expenditure was booked under 799-Suspense, thereby leading mismatch of figures between the actual and estimates thus depriving the Audit to comment upon these transactions vis-à-vis Budgetary Grants.

13. Suspense Transactions: - The expenditure in the Grant includes ₹1,85,82.38 lakh under the Head 'Suspense'. The nature of transactions under the Head Suspense and Accounting procedure have been explained in Note 12 of Grant No.5-Ladakh Affairs Department. An analysis of transaction accounted for under the Head in this Grant during 2009-10 together with the Opening and Closing balances is given below.

| Particulars/ Major Head of Account | Opening Balance as on 1 st April 2009 | Debits | Credits | Closing balance as on 31 st March 2010 |
|---------------------------------------|---|------------|------------|--|
| (₹ in Lakh) | | | | |
| 2059-Public Works – | | | | |
| Purchases | (-)13,48.51 | - | - | (-)13,48.51 |
| Stock | 72,74.84 | 1,85,57.53 | 2,18,57.00 | 39,75.37 |

GRANT NO. 16 (Contd.)

| Particulars/ Major Head of Account | Opening Balance as on 1 st April 2009 | Debits | Credits | Closing balance as on 31 st March 2010 |
|--|---|-------------|------------|--|
| | | (₹ in Lakh) | | |
| 2059-Public Works – | | | | |
| Misc. P.W. Advance | 9,03.02 | - | - | 9,03.02 |
| Workshop Suspense | 0.28 | - | - | 0.28 |
| Total | 68,29.63 | 1,85,57.53 | 2,18,57.00 | 35,30.16 |
| 2216-Housing- | | | | |
| Purchases | (-)9.37 | - | - | (-)9.37 |
| Stock | 61.60 | - | - | 61.60 |
| Misc. P.W. Advance | 0.89 | - | - | 0.89 |
| Workshop Suspense | (-)2.09 | - | - | (-)2.09 |
| Total | 51.03 | - | - | 51.03 |
| 3054-Roads and Bridges- | | | | |
| Purchases | (-)1,17.88 | - | - | (-)1,17.88 |
| Stock | (-)2,36.11 | 24.85 | 69.91 | (-) 2,81.17 |
| Misc. P.W. Advance | 1,11.05 | - | - | 1,11.05 |
| Workshop Suspense | 0.01 | - | - | 0.01 |
| Total | (-) 2,42.93 | 24.85 | 69.91 | (-) 2,87.99 |
| 4059-Capital Outlay on Public Works- | | | | |
| Stock | 0.11 | - | - | 0.11 |
| Total | 0.11 | - | - | 0.11 |
| 5054-Capital Outlay on Roads and Bridges | | | | |
| Purchases | 1.44 | - | - | 1.44 |
| Stock | 4.63 | - | - | 4.63 |
| Misc. P.W. Advance | (-)1.00 | - | - | (-)1.00 |
| Total | 5.07 | - | - | 5.07 |

GRANT NO. 16 (Contd.)

14. 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 2007-08 to 2009-10 are indicated below (The percentage fixed by the Government in 1955 for supervision charges recoverable for works done for other departments, outside bodies etc. range between 7.5 and 15 for Establishment charges and between 0.5 and 1 for Tools and Plant charges depending on the cost of works).

| Year and Head of account | Works Outlay | Establishment charges | Percentage of Establishment charges to Works outlay | Tools and plant charges | Percentage of Tools and Plant Charges to Works outlay | |
|---|-----------------|--------------------------|--|-------------------------------|--|--|
| | (₹ in Lakh) | | | (₹ in Lakh) | | |
| 2059-Public Works "A" - | | | | | | |
| 2007-08 | 12,90.37 | 1,59,44.00 | 1235.61 | 13,39.12 | 103.78 | |
| 2008-09 | 16,51.11 | 1,69,59.37 | 1027.14 | 74.32 | 4.50 | |
| 2009-10 | 15,95.47 | 2,18,27.71 | 1368.11 | 11.06 | 0.69 | |
| 2216-Housing - | | | | | | |
| 2007-08 | 18,12.78 | 14,16.54 | 78.14 | - | - | |
| 2008-09 | 14,98.92 | 31,38.26 | 209.37 | 65.72 | 4.38 | |
| 2009-10 | 11,09.75 | 25,08.82 | 226.07 | 90.67 | 8.17 | |
| 3054-Roads and Bridges - | | | | | | |
| 2007-08 | 25,79.97 | 24,44.66 | 94.76 | - | - | |
| 2008-09 | 46,49.83 | 1,36.64 | 2.94 | 1.35 | 0.03 | |
| 2009-10 | 45,89.04 | 1,07.72 | 2.35 | - | - | |
| 4059-Capital Outlay on Public Works "B" | | | | | | |
| 2007-08 | 1,04,71.99 | - | - | 19.98 | 0.19 | |
| 2008-09 | 43,71.64 | 87,79.38 | 200.83 | 3,11.18 | 7.12 | |
| 2009-10 | 1,80,75.92 | 21,66.20 | 11.98 | - | - | |
| 4216-Capital Outlay on Housing- | | | | | | |
| 2007-08 | 3,78.78 | - | - | - | - | |
| 2008-09 | - | - | - | - | - | |
| 2009-10 | - | - | - | - | - | |

GRANT NO. 16 (Concl.)

| Year and Head of account | Works Outlay | Establishment charges | Percentage of Establishment charges to Works outlay | Tools and plant charges | Percentage of Tools and Plant Charges to Works outlay |
|---|-----------------|--------------------------|--|-------------------------------|--|
| | (₹ in Lakh) | | | (₹ in Lakh) | |
| 5054-Capital Outlay on Roads and Bridges - | | | | | |
| 2007-08 | 9,60,26.26 | - | - | 2,89.98 | 0.30 |
| 2008-09 | 9,96,61.97 | - | - | - | - |
| 2009-10 | 12,67,55.09 | - | - | - | - |

15. Central Road Fund (Subvention)

Out of proceeds of Excise duties on Motor Spirits earmarked for Road Development, the Central Government has constituted a Fund named as Central Road Fund. Out of this Fund amounts are allocated by the Government of India to the State Government, by crediting to Grant-in-Aid (CRF subvention) in the State Government account. The allocation, other than those from the Revenue is credited to Major Head 8449-Other Deposits Subvention from Central Road Fund by Contra debit to Major Head 5054- Capital Outlay on Roads and Bridges. Such of the expenditure under this Head is to be met out of the allocation (Other than those from Reserve) and is set off by transfer of an equivalent amount from the Deposit Head viz. 8449- Other deposits Subvention from Central Road Fund.

Total allocation made by the Government of India to the Jammu and Kashmir Government upto the end of March 2010 is ₹ 1,17,42.00 lakh against which the actual amount received by the State Government is ₹ 61,88.34 lakh ending March, 2010, with a closing balance of ₹ 1,45,20.82 lakh.

GRANT NO. 17 – HEALTH AND MEDICAL EDUCATION DEPARTMENT

MAJOR HEADS

- 2210 Medical and Public Health
 2211 Family Welfare
 4210 Capital Outlay on Medical and Public Health

| | | Total Grant/ Appropriation | Actual Expenditure | Excess (+) Saving (-) |
|------------------------------------|------------|-------------------------------|-----------------------|--------------------------|
| | | (₹ in thousand) | | |
| Revenue: | | | | |
| Voted- | | | | |
| Original | 8,43,12,73 | 8,73,16,72 | 8,30,75,57 | (-42,41,15) |
| Supplementary | 30,03,99 | | | |
| Amount surrendered during the year | | | | ... |
| Capital: | | | | |
| Voted- | | | | |
| Original | 2,37,71,04 | 3,00,96,00 | 2,88,99,75 | (-11,96,25) |
| Supplementary | 63,24,96 | | | |
| Amount surrendered during the year | | | | ... |
| Notes and Comments: | | | | |

Revenue Section

- Supplementary Grant of ₹ 30,03.99 lakh proved injudicious as the actual expenditure did not come even up to the level of original provision. No portion of the final saving was anticipated and surrendered.
- Persistent saving as detailed below has occurred during the last five years also.

| Year | Total Grant/ Appropriation | Actual Expenditure | Saving (-) |
|-----------|-------------------------------|-----------------------|-------------|
| | (₹ in Lakh) | | |
| 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) |
| 2006-2007 | 5,78,43.71 | 5,55,01.17 | (-23,42.54) |
| 2007-2008 | 6,25,23.38 | 6,01,48.96 | (-23,74.42) |
| 2008-2009 | 7,21,58.83 | 6,46,92.89 | (-74,65.94) |

GRANT NO. 17 (Contd.)

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

| Head | | | | Total Grant/ Appropriation | Actual Expenditure | Saving (-) |
|-------------|----|-----|---|-------------------------------|-----------------------|------------|
| (₹ in Lakh) | | | | | | |
| 2210 | 01 | 001 | 0011 State Plan Normal | | | |
| | | | 0636 Direction and Administration, Jammu | | | |
| | | | O 9,00.00 | | | |
| | | | S - | 9,00.00 | 2,32.99 | (-)6,67.01 |
| | | | 0638 Direction Office, Kashmir (DHSK) | | | |
| | | | O 9,00.00 | | | |
| | | | S - | 9,00.00 | 6,05.89 | (-)2,94.11 |
| 2210 | 01 | 001 | 0099 General | | | |
| | | | 0602 State Health Transport Organization, Jammu | | | |
| | | | O 92.57 | | | |
| | | | S - | 92.57 | 77.79 | (-)14.78 |
| | | | 0604 Subsidiary Health Centre, Jammu | | | |
| | | | O 27.88 | | | |
| | | | S - | 27.88 | 17.93 | (-)9.95 |
| | | | 0610 District T.B Officer and Clinics, Jammu | | | |
| | | | O 3,54.67 | | | |
| | | | S - | 3,54.67 | 3,41.40 | (-)13.27 |
| | | | 0627 District Medical Facilities Kashmir | | | |
| | | | O 13,66.22 | | | |
| | | | S 1,90.63 | 15,56.85 | 14,58.92 | (-)97.93 |
| | | | 0629 Subsidiary Health Centre, Kashmir | | | |
| | | | O 1,37.08 | | | |
| | | | S 51.05 | 1,88.13 | 14.80 | (-)1,73.33 |
| | | | 0630 State T.B Office Jammu | | | |
| | | | O 44.62 | | | |
| | | | S - | 44.62 | 34.53 | (-)10.09 |
| | | | 0636 Direction and Administration, Jammu | | | |
| | | | O 20,18.71 | | | |
| | | | S 7,48.95 | 27,67.66 | 21,09.13 | (-)6,58.53 |
| 2210 | 01 | 104 | 0099 General | | | |
| | | | 0598 Medical Stores Department, Kashmir | | | |
| | | | O 3,19.89 | | | |
| | | | S - | 3,19.89 | 2,11.85 | (-)1,08.04 |

GRANT NO. 17 (Contd.)

| Head | | | | Total Grant/ Appropriation | Actual Expenditure | Saving (-) |
|------|----|-----|---|-------------------------------|-----------------------|-------------|
| | | | | (₹ in Lakh) | | |
| 2210 | 01 | 110 | 0099 General | | | |
| | | | 0557 C.D Hospital, Jammu | | | |
| | | | O 4,51.25 | | | |
| | | | S - | 4,51.25 | 4,29.28 | (-)21.97 |
| | | | 0559 Chitranjan Dass Mobile Hospital Principal Medical College, Srinagar | | | |
| | | | O 2,11.29 | | | |
| | | | S - | 2,11.29 | 1,36.08 | (-)75.21 |
| | | | 0562 Improvement and Opening of New Dispensaries, Jammu | | | |
| | | | O 15,41.51 | | | |
| | | | S - | 15,41.51 | 12,64.18 | (-)2,77.33 |
| | | | 0568 Lal Ded Hospital for women, Srinagar | | | |
| | | | O 14,85.13 | | | |
| | | | S - | 14,85.13 | 14,26.86 | (-)58.27 |
| | | | 0575 Emergency Hospital, Jammu | | | |
| | | | O 2,79.49 | | | |
| | | | S - | 2,79.49 | 2,41.91 | (-)37.58 |
| | | | 0585 Sub District Hospitals, Jammu | | | |
| | | | O 30,75.90 | | | |
| | | | S - | 30,75.90 | 28,07.20 | (-)2,68.70 |
| | | | 0622 Sub District Hospitals, Kashmir | | | |
| | | | O 34,02.52 | | | |
| | | | S - | 34,02.52 | 23,88.39 | (-)10,14.13 |
| | | | 0625 S.M.H.S Hospital, Srinagar | | | |
| | | | O 25,14.02 | | | |
| | | | S - | 25,14.02 | 21,79.34 | (-)3,34.68 |
| | | | 0660 Chest Disease Hospital, Srinagar | | | |
| | | | O 6,01.98 | | | |
| | | | S - | 6,01.98 | 5,72.04 | (-)29.94 |
| | | | 0666 Artificial limb Centre, Srinagar | | | |
| | | | O 27.00 | | | |
| | | | S - | 27.00 | 20.41 | (-)6.59 |

GRANT NO. 17 (Contd.)

| Head | | | | Total Grant/ Appropriation | Actual Expenditure | Saving (-) |
|------|----|-----|--|-------------------------------|-----------------------|------------|
| | | | | (₹ in Lakh) | | |
| 2210 | 01 | 110 | 0099 General | | | |
| | | | 0678 Associated Hospital Srinagar Chitranjan Mobile Ophthalmic Unit, Srinagar | | | |
| | | | O 1,45.05 | | | |
| | | | S - | 1,45.05 | 1,26.03 | (-)19.02 |
| | | | 0680 Medical College Hospital, Jammu | | | |
| | | | O 25,66.80 | | | |
| | | | S - | 25,66.80 | 24,72.34 | (-)94.46 |
| | | | 1293 SMGS Hospital, Jammu | | | |
| | | | O 19,25.90 | | | |
| | | | S - | 19,25.90 | 17,21.02 | (-)2,04.88 |
| | | | 1553 Children Hospital, Srinagar | | | |
| | | | O 6,40.26 | | | |
| | | | S - | 6,40.26 | 6,23.79 | (-)16.47 |
| | | | 2261 CDMH-Associated Hospitals, Srinagar | | | |
| | | | O 26.95 | | | |
| | | | S - | 26.95 | 17.64 | (-)9.31 |
| 2210 | 01 | 200 | 0099 General | | | |
| | | | 0641 Integrated Child Development Schemes, Jammu | | | |
| | | | O 2,08.98 | | | |
| | | | S - | 2,08.98 | 1,89.99 | (-)18.99 |
| 2210 | 01 | 800 | 0099 General | | | |
| | | | 1765 Raj Bhawan Ambulance | | | |
| | | | O 28.83 | | | |
| | | | S - | 28.83 | 15.13 | (-)13.70 |
| 2210 | 01 | 800 | 0011 State Plan Normal | | | |
| | | | 1544 Jehlum Valley Medical College | | | |
| | | | O 1,00.00 | | | |
| | | | S - | 1,00.00 | 4.00 | (-)96.00 |
| 2210 | 02 | 101 | 0011 State Plan Normal | | | |
| | | | 0681 Direction and Administration (Director ISM (J & K)) | | | |
| | | | O 79.00 | | | |
| | | | S - | 79.00 | 48.99 | (-)30.01 |

GRANT NO. 17 (Contd.)

| Head | | | | Total Grant/ Appropriation | Actual Expenditure | Saving (-) |
|------|----|-----|---|-------------------------------|-----------------------|------------|
| | | | | (₹ in Lakh) | | |
| 2210 | 03 | 101 | 0099 General | | | |
| | | | 0580 Sub Centres, Kashmir | | | |
| | | | O 21,65.60 | | | |
| | | | S 4,69.22 | 26,34.82 | 23,04.56 | (-)3,30.26 |
| | | | 0581 Sub Centres, Jammu | | | |
| | | | O 22,72.82 | | | |
| | | | S - | 22,72.82 | 20,80.43 | (-)1,92.39 |
| 2210 | 03 | 103 | 0099 General | | | |
| | | | 0566 Primary Health Centre, Jammu | | | |
| | | | O 1,17.46 | | | |
| | | | S - | 1,17.46 | 1,05.92 | (-)11.54 |
| | | | 0640 Primary Health Centre, Jammu (Kot Bhalwal) | | | |
| | | | O 49,94.39 | | | |
| | | | S - | 49,94.39 | 45,72.49 | (-)4,21.90 |
| | | | 1272 Improvement and opening of New Basic Health and Primary Centres, Jammu | | | |
| | | | O 2,87.77 | | | |
| | | | S - | 2,87.77 | 2,63.63 | (-)24.14 |
| 2210 | 03 | 110 | 0099 General | | | |
| | | | 0576 Improvement and Opening of New Dispensaries | | | |
| | | | O 23,82.15 | | | |
| | | | S 1,52.16 | 25,34.31 | 23,36.72 | (-)1,97.59 |
| | | | 1306 Mobile Medical Aid Centres and Surgical Units, Kashmir | | | |
| | | | O 67.19 | | | |
| | | | S - | 67.19 | 54.40 | (-)12.79 |
| 2210 | 05 | 105 | 0099 General | | | |
| | | | 0586 Sher-I-Kashmir Institute of Medical Science (Hajan Block) | | | |
| | | | O 3,82.21 | | | |
| | | | S - | 3,82.21 | 3,12.49 | (-)69.72 |
| | | | 0590 Institute of Medical Sciences, Srinagar | | | |
| | | | O 1,19,04.23 | | | |
| | | | S - | 1,19,04.23 | 1,10,22.24 | (-)8,81.99 |
| | | | 0592 AMT School, Srinagar | | | |
| | | | O 83.42 | | | |
| | | | S - | 83.42 | 63.41 | (-)20.01 |
| | | | 0679 Principal Dental College, Srinagar | | | |
| | | | O 6,38.79 | | | |
| | | | S - | 6,38.79 | 4,50.97 | (-)1,87.82 |

GRANT NO. 17 (Contd.)

| Head | | | | Total Grant/ Appropriation | Actual Expenditure | Saving (-) |
|------|----|-----|--|-------------------------------|-----------------------|-------------|
| | | | | (₹ in Lakh) | | |
| 2210 | 05 | 105 | 0099 General | | | |
| | | | 0682 AMT School Jammu | | | |
| | | | O 2,00.94 | | | |
| | | | S - | 2,00.94 | 1,81.47 | (-)19.47 |
| | | | 1544 SKIMS Medical College Bemina, Srinagar | | | |
| | | | O 16,52.38 | | | |
| | | | S - | 16,52.38 | 14,57.31 | (-)1,95.07 |
| | | | 1756 T.B Demonstration Cum Training Centres | | | |
| | | | O 73.96 | | | |
| | | | S - | 73.96 | 64.38 | (-)9.58 |
| | | | 2023 Dental College Jammu | | | |
| | | | O 4,45.26 | | | |
| | | | S - | 4,45.26 | 2,91.08 | (-)1,54.18 |
| 2210 | 05 | 105 | 0011 State Plan Normal | | | |
| | | | 0305 Medical College, Srinagar | | | |
| | | | O 50.00 | | | |
| | | | S - | 50.00 | 1.38 | (-)48.62 |
| | | | 0590 Institute of Medical Sciences, Srinagar | | | |
| | | | O 13,70.00 | | | |
| | | | S - | 13,70.00 | 64.69 | (-)13,05.31 |
| | | | 2023 Dental College, Jammu | | | |
| | | | O 1,83.00 | | | |
| | | | S - | 1,83.00 | 1,16.18 | (-)66.82 |
| 2210 | 06 | 101 | 0099 General | | | |
| | | | 0584 Strengthening of Basic Health Services | | | |
| | | | O 1,84.95 | | | |
| | | | S - | 1,84.95 | 1,61.50 | (-)23.45 |
| | | | 0599 Leprosy Control Unit, Jammu | | | |
| | | | O 1,77.35 | | | |
| | | | S - | 1,77.35 | 1,49.46 | (-)27.89 |
| | | | 0603 Malaria Control Programme, Jammu | | | |
| | | | O 2,96.42 | | | |
| | | | S - | 2,96.42 | 2,84.32 | (-)12.10 |
| | | | 0613 Health Education and its Strengthening, Jammu | | | |
| | | | O 23.78 | | | |
| | | | S - | 23.78 | 15.74 | (-)8.04 |

GRANT NO. 17 (Contd.)

| Head | | | | Total Grant/ Appropriation | Actual Expenditure | Saving (-) |
|------|----|-----|---|-------------------------------|-----------------------|------------|
| | | | | (₹ in Lakh) | | |
| 2210 | 06 | 101 | 0099 General | | | |
| | | | 0616 Maternity and Child Welfare Centres Gobal | | | |
| | | | O 1,27.30 | | | |
| | | | S - | 1,27.30 | 20.05 | (-)1,07.25 |
| | | | 0635 Urban National Malaria Eradication Programme, Jammu | | | |
| | | | O 95.09 | | | |
| | | | S - | 95.09 | 73.21 | (-)21.88 |
| | | | 0639 Improvement and Opening of Basic Health Services, Kashmir | | | |
| | | | O 1,17.57 | | | |
| | | | S 1,60.00 | 2,77.57 | 2,24.61 | (-)52.96 |
| | | | 0690 Leprosy Set Centres, Jammu | | | |
| | | | O 40.56 | | | |
| | | | S - | 40.56 | 23.64 | (-) 16.92 |
| | | | 1288 Leprosy Control Unit, Kashmir | | | |
| | | | O 63.81 | | | |
| | | | S - | 63.81 | 33.76 | (-)30.05 |
| | | | 1300 SET Medical (Spm) | | | |
| | | | O 2,19.86 | | | |
| | | | S - | 2,19.86 | 2,02.14 | (-)17.72 |
| | | | 1525 Visual Impairment and Control of Blindness, Kashmir | | | |
| | | | O 1,44.57 | | | |
| | | | S 44.52 | 1,89.09 | 1,26.59 | (-)62.50 |
| 2210 | 06 | 102 | 0099 General | | | |
| | | | 0648 Food Laboratories, Kashmir | | | |
| | | | O 35.13 | | | |
| | | | S - | 35.13 | 10.07 | (-)25.06 |
| | | | 0697 Prevention of Food Adulteration Organization, Kashmir | | | |
| | | | O 18.71 | | | |
| | | | S - | 18.71 | 12.45 | (-)6.26 |
| 2210 | 06 | 104 | 0099 General | | | |
| | | | 2264 Semi-Medical AID Centres, Jammu Controller Drug and Food control organization | | | |
| | | | O 99.33 | | | |
| | | | S - | 99.33 | 65.79 | (-)33.54 |
| | | | 2266 Semi-Medical AID Centres, Kashmir Controller Drug and Food control organization | | | |
| | | | O 80.88 | | | |
| | | | S - | 80.88 | 67.62 | (-)13.26 |

GRANT NO. 17 (Contd.)

| Head | | | | Total Grant/ Appropriation | Actual Expenditure | Saving (-) |
|------|----|-----|--|-------------------------------|-----------------------|------------|
| | | | | (₹ in Lakh) | | |
| 2210 | 06 | 104 | 0011 State Plan Normal | | | |
| | | | 1294 Controller Drug and Food J&K control organization | | | |
| | | | O 1,00.00 | | | |
| | | | S - | 1,00.00 | 62.39 | (-)37.61 |
| 2210 | 06 | 107 | 0099 General | | | |
| | | | 0615 Establishment of Field Study and Demonstration, Kashmir | | | |
| | | | O 19.63 | | | |
| | | | S - | 19.63 | 12.17 | (-)7.46 |
| | | | 0626 Head Quarter Laboratories STD | | | |
| | | | O 20.57 | | | |
| | | | S - | 20.57 | 10.31 | (-)10.26 |
| | | | 0656 Drug Laboratory, Kashmir | | | |
| | | | O 51.20 | | | |
| | | | S - | 51.20 | 2.94 | (-)48.26 |
| | | | 0676 District Headquarter Laboratories STD | | | |
| | | | O 50.20 | | | |
| | | | S - | 50.20 | 29.37 | (-)20.83 |
| | | | 0689 Muffasil Sanitation Preventive organization Set Centre Central Laboratory Srinagar | | | |
| | | | O 29.32 | | | |
| | | | S - | 29.32 | 2.28 | (-)27.04 |
| | | | 2260 Head Quarter Laboratories STD Controller Drug and Food control organization | | | |
| | | | O 29.40 | | | |
| | | | S - | 29.40 | 15.44 | (-)13.96 |
| | | | 2267 District Head Quarter Laboratories STD Controller Drug and Food control organization | | | |
| | | | O 43.75 | | | |
| | | | S - | 43.75 | 25.34 | (-)18.41 |
| 2210 | 06 | 800 | 0099 General | | | |
| | | | 0617 Muffasil Sanitation Services | | | |
| | | | O 33.32 | | | |
| | | | S - | 33.32 | 21.21 | (-)12.11 |
| | | | 0620 Rehbar-I Sehat, Jammu | | | |
| | | | O 1,21.70 | | | |
| | | | S - | 1,21.70 | 70.66 | (-)51.04 |

GRANT NO. 17 (Contd.)

| Head | Total Grant/ Appropriation | Actual Expenditure | Saving (-) |
|------------------|--|-----------------------|------------|
| | | (₹ in Lakh) | |
| 2210 06 800 0099 | General | | |
| | 0621 Divisional Nutrition officer, Jammu | | |
| | O 19.60 | | |
| | S - | 13.74 | (-)5.86 |

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

| Head | Total Grant/ Appropriation | Actual Expenditure | Excess(+) |
|------------------|--|-----------------------|------------|
| | | (₹ in Lakh) | |
| 2210 01 001 0099 | General | | |
| | 0558 District Medical Facilities, Jammu | | |
| | O 25,45.69 | | |
| | S - | 26,53.07 | (+)1,07.38 |
| | 0560 Medical Aid Centres, Kashmir (DHSK) | | |
| | O 2,06.01 | | |
| | S 73.99 | 3,17.63 | (+)37.63 |
| | 0579 Gandhinagar Hospital, Jammu | | |
| | O 4,88.02 | | |
| | S - | 5,02.62 | (+)14.60 |
| | 0606 State Health Transport Organization, Kashmir | | |
| | O 83.42 | | |
| | S - | 92.21 | (+)8.79 |
| | 0614 District T.B. Officers and T.B Clinics, Kashmir | | |
| | O 1,74.07 | | |
| | S 30.17 | 2,56.72 | (+)52.48 |
| | 0618 District Medical Officers, Jammu (H.S) | | |
| | O 2,09.82 | | |
| | S - | 2,18.07 | (+)8.25 |
| | 0634 State T.B office, Kashmir | | |
| | O 32.72 | | |
| | S - | 60.91 | (+)28.19 |
| | 0638 Direction Office, Kashmir (DHSK) | | |
| | O 9,78.67 | | |
| | S 45.83 | 13,59.40 | (+)3,34.90 |

GRANT NO. 17 (Contd.)

| Head | Total Grant/ Appropriation | Actual Expenditure | Excess(+) |
|------------------|--|-----------------------|------------|
| | (₹ in Lakh) | | |
| 2210 01 001 0099 | General | | |
| 1307 | Director Health Services, Kashmir JLN Hospital Srinagar | | |
| | O 5,82.43 | | |
| | S 67.28 | 6,49.71 | 6,55.82 |
| | | | (+)6.11 |
| 1522 | District Medical officers, Kashmir | | |
| | O 3,00.24 | | |
| | S 50.27 | 3,50.51 | 7,20.45 |
| | | | (+)3,69.94 |
| 2210 01 109 0099 | General | | |
| 0643 | Other Health Schemes School Health, Kashmir | | |
| | O 9.77 | | |
| | S - | 9.77 | 16.05 |
| | | | (+)6.28 |
| 2210 01 110 0099 | General | | |
| 0564 | Medical AID Centres, Jammu | | |
| | O 2,99.22 | | |
| | S - | 2,99.22 | 3,10.94 |
| | | | (+)11.72 |
| 0567 | Government Hospital for Bone Joint Surgery, Srinagar | | |
| | O 7,25.30 | | |
| | S - | 7,25.30 | 7,37.58 |
| | | | (+)12.28 |
| 0588 | Leper Hospital, Srinagar | | |
| | O 70.60 | | |
| | S - | 70.60 | 92.25 |
| | | | (+)21.65 |
| 0662 | Government Psychiatric Hospital , Jammu | | |
| | O 1,89.35 | | |
| | S - | 1,89.35 | 1,90.66 |
| | | | (+)1.31 |
| 0688 | Government Psychiatric Hospital, Srinagar | | |
| | O 3,07.34 | | |
| | S - | 3,07.34 | 3,38.46 |
| | | | (+)31.12 |
| 1529 | Administrator Associated Hospitals, Jammu | | |
| | O 7,85.30 | | |
| | S - | 7,85.30 | 8,20.73 |
| | | | (+)35.43 |

GRANT NO. 17 (Contd.)

| Head | Total Grant/ Appropriation | Actual Expenditure | Excess(+) |
|-------------|---|-----------------------|-------------|
| | | (₹ in Lakh) | |
| 2210 01 110 | 0099 General | | |
| | 1764 G.B Pant Hospital | | |
| | O 1,58.88 | | |
| | S - | 1,58.88 | 2,03.06 |
| | | | (+)44.18 |
| 2210 02 101 | 0099 General | | |
| | 0667 Unani and Ayurvedic Dispensaries, Kashmir (ISM) | | |
| | O 10,94.12 | | |
| | S - | 10,94.12 | 11,70.60 |
| | | | (+)76.48 |
| | 0681 Direction and Administration Deputy Director ISM, Jammu | | |
| | O 2,96.97 | | |
| | S 3,93.55 | 6,90.52 | 7,62.12 |
| | | | (+)71.60 |
| | 1315 Bedded hospital Ayurvedic, Jammu | | |
| | O 93.90 | | |
| | S - | 93.90 | 1,14.73 |
| | | | (+)20.83 |
| 2210 02 103 | 0099 General | | |
| | 0694 Medical Store ISM, Kashmir | | |
| | O 12.78 | | |
| | S - | 12.78 | 19.87 |
| | | | (+)7.09 |
| 2210 03 103 | 0099 General | | |
| | 0644 Primary Health Centre, Srinagar | | |
| | O 58,32.65 | | |
| | S 2,84.98 | 61,17.63 | 72,35.33 |
| | | | (+)11,17.70 |
| | 0649 Primary Health Centre R.S Pura (Medical College Jammu) | | |
| | O 1,44.39 | | |
| | S - | 1,44.39 | 1,48.47 |
| | | | (+)4.08 |
| 2210 03 110 | 0099 General | | |
| | 0577 Mobile Medical Units, Jammu | | |
| | O 48.78 | | |
| | S - | 48.78 | 54.64 |
| | | | (+)5.86 |

GRANT NO. 17 (Contd.)

| Head | | | Total Grant/ Appropriation | Actual Expenditure (₹ in Lakh) | Excess(+) |
|---------|-----|------|--|--------------------------------------|------------|
| 2210 03 | 110 | 0099 | General | | |
| | | 0696 | Unani Ayurvedic Dispensaries, Jammu | | |
| | | | O 15,36.24 | | |
| | | | S - | 15,36.24 | 15,44.49 |
| | | | | | (+)8.25 |
| 2210 05 | 105 | 0099 | General | | |
| | | 0166 | Medical College, Jammu | | |
| | | | O 37,91.24 | | |
| | | | S - | 37,91.24 | 41,19.88 |
| | | | | | (+)3,28.64 |
| | | 0305 | Medical College, Srinagar | | |
| | | | O 29,98.70 | | |
| | | | S 2,25.00 | 32,23.70 | 34,15.75 |
| | | | | | (+)1,92.05 |
| 2210 06 | 101 | 0099 | General | | |
| | | 0596 | Epidemic Diseases Organization, Kashmir | | |
| | | | O 62.36 | | |
| | | | S - | 62.36 | 76.16 |
| | | | | | (+)13.80 |
| | | 0597 | Leper Hospital, Jammu | | |
| | | | O 48.75 | | |
| | | | S - | 48.75 | 53.05 |
| | | | | | (+)4.30 |
| | | 0601 | Leprosy SET Centres, Kashmir | | |
| | | | O 61.03 | | |
| | | | S - | 61.03 | 73.06 |
| | | | | | (+)12.03 |
| | | 0609 | Maternity and Child Welfare Centres, Jammu | | |
| | | | O 5.43 | | |
| | | | S - | 5.43 | 13.21 |
| | | | | | (+)7.78 |
| | | 0619 | Kashmir Public Health Department | | |
| | | | O 73.24 | | |
| | | | S - | 73.24 | 81.21 |
| | | | | | (+)7.97 |
| | | 0642 | Leprosy Adm. Control Jammu | | |
| | | | O 16.56 | | |
| | | | S - | 16.56 | 21.80 |
| | | | | | (+)5.24 |
| | | 1277 | Visual Impairment and Control of Blindness, Jammu | | |
| | | | O 96.40 | | |
| | | | S - | 96.40 | 1,08.62 |
| | | | | | (+)12.22 |

GRANT NO. 17 (Contd.)

| Head | Total Grant/ Appropriation | Actual Expenditure | Excess(+) |
|------------------|--|-----------------------|-----------|
| | | (₹ in Lakh) | |
| 2210 06 101 0099 | General | | |
| 1523 | National Malaria Eradication Programme, Kashmir | | |
| | O 15.65 | | |
| | S - 15.65 | 17.75 | (+)2.10 |
| 1527 | Eradication of Small Pox Mobile Squads, Kashmir | | |
| | O 37.44 | | |
| | S - 37.44 | 54.48 | (+)17.04 |
| 1757 | Anti V.D/STD Control Organization | | |
| | O 40.64 | | |
| | S - 40.64 | 48.60 | (+)7.96 |
| 2210 06 102 0099 | General | | |
| 1289 | Prevention of Food Adulteration, Jammu | | |
| | O 22.98 | | |
| | S - 22.98 | 25.96 | (+)2.98 |
| 2210 06 104 0099 | General | | |
| 0633 | Semi-Medical Aid Centres , Kashmir | | |
| | O 13.10 | | |
| | S - 13.10 | 17.26 | (+)4.16 |
| 0654 | Deputy Controller Drugs and Food, Jammu | | |
| | O 55.18 | | |
| | S - 55.18 | 60.69 | (+)5.51 |
| 1264 | Mobile Medical AID Centres, Jammu | | |
| | O 23.42 | | |
| | S - 23.42 | 29.09 | (+)5.67 |
| 1294 | Controller Drugs and Food, J&K Control Organization | | |
| | O 50.57 | | |
| | S - 50.57 | 1,38.98 | (+)88.41 |

GRANT NO. 17 (Contd.)

| Head | Total Grant/ Appropriation | Actual Expenditure | Excess(+) |
|------------------|--|-----------------------|-------------|
| | | (₹ in Lakh) | |
| 2210 06 104 0099 | General | | |
| 2265 | Mobile Medical AID Centres, Kashmir Controller Drugs and Food Control Organization | | |
| | O 7.98 | | |
| | S - | 7.98 | 12.66 |
| | | | (+)4.68 |
| 2210 06 800 0099 | General | | |
| 0565 | Rehbar-I-Sehat, Kashmir | | |
| | O 16.92 | | |
| | S 16.39 | 33.31 | 49.78 |
| | | | (+)16.47 |
| 0582 | Divisional Nutrition Organization, Kashmir | | |
| | O 9.35 | | |
| | S - | 9.35 | 12.15 |
| | | | (+)2.80 |
| 2211 001 0031 | Centrally Sponsored Scheme | | |
| 1651 | District Family Welfare Bureau | | |
| | O 2,10.00 | | |
| | S - | 2,10.00 | 34,94.72* |
| | | | (+)32,84.72 |

5. Against the provision of ₹ 14,95.20 lakh (NP) under 2211-Family Welfare placed under the disposal of Controlling Officer, the Drawing and Disbursing Officers incurred expenditure to the tune of ₹ 7,52.66 lakh on the Schemes not contemplated in the Demand for Grants; reasons for incurring expenditure on the schemes against which no provision was provided for in the Demand for Grants have not been communicated.
6. Expenditure under the following Schemes was incurred without budgetary provision; reasons thereof were not communicated.

| Head | Actual Expenditure |
|------------------|--|
| | (₹ in Lakh) |
| 2210 01 001 0011 | State Plan Normal |
| 0560 | Medical Aid Centres, Kashmir (DHSK) |
| | 1.51 |
| 2210 06 200 0099 | General |
| 0616 | Maternity and Child Welfare Centres, Gobar |
| | 3.11 |

*Includes expenditure of ₹28,67.11 lakh incurred on different schemes like Rural/ Urban Family welfare centre, sub-centre J & K Post-Mortem centres, training of ANM'S/CHV's/AMT School not contemplated in the Demand for Grants.

GRANT NO. 17 (Contd.)

7. Entire provision under the following Schemes remained un-utilized throughout the year; reasons for which have not been intimated.

| Head | | | | Total Grant/ Appropriation (₹ in Lakh) |
|------|----|-----|---|--|
| 2210 | 01 | 110 | 0011 State Plan Normal | |
| | | | 0678 Associated Hospital , Srinagar | 50.00 |
| | | | 1529 Administrator Associated Hospital. Jammu | 50.00 |
| 2210 | 05 | 105 | 0011 State Plan Normal | |
| | | | 0166 Medical College, Jammu | 50.00 |
| | | | 0679 Principal Dental College, Srinagar | 2,54.44 |
| 2210 | 06 | 101 | 0099 General | |
| | | | 2263 Anti V.D/STD Control Organisation , Principal Medical College, Srinagar | 16.23 |

Capital Section

8. Supplementary Grant of ₹ 63,24.96 lakh proved excessive in view of the final saving of ₹ 11,96.25 lakh. No portion of the final saving of ₹ 11,96.25 lakh was anticipated and surrendered.
9. Persistent saving in the Grant occurred during the last two years also as detailed below:-

| Year | Total Grant/ Appropriation | Actual Expenditure | Saving (-) |
|-----------|-------------------------------|-----------------------|-------------|
| | | (₹ in Lakh) | |
| 2007-2008 | 3,05,97.66 | 2,38,79.12 | (-)67,18.54 |
| 2008-2009 | 2,37,99.89 | 1,66,93.81 | (-)71,06.08 |

10. Significant Saving in the Grant occurred under the following Schemes; reasons for which were not intimated

| Head | | | | Total Grant/ Appropriation | Actual Expenditure | Saving (-) |
|------|----|-----|-----------------------------|-------------------------------|-----------------------|------------|
| | | | | (₹ in Lakh) | | |
| 4210 | 01 | 800 | 0011 State Plan Normal | | | |
| | | | 0166 Medical College, Jammu | | | |
| | | | O 5,00.00 | | | |
| | | | S 9,69.00 | 14,69.00 | 7,91.08 | (-)6,77.92 |
| | | | 1538 Drug and Food Control | | | |
| | | | O 1,62.04 | | | |
| | | | S - | 1,62.04 | 62.13 | (-)99.91 |

GRANT NO. 17 (Contd.)

| Head | | | | Total Grant/ Appropriation (₹ in Lakh) | Actual Expenditure | Saving (-) |
|------|----|-----|--------------------------------------|--|-----------------------|-------------|
| 4210 | 01 | 800 | 0011 State Plan Normal | | | |
| | | | 1537 Director Health, Kashmir | | | |
| | | | O 78,00.00 | | | |
| | | | S - | 78,00.00 | 43,41.03 | (-)34,58.97 |
| | | | 1539 Indian System of Medicine (ISM) | | | |
| | | | O 1,00.00 | | | |
| | | | S 9,90.00 | 10,90.00 | 44.43 | (-)10,45.57 |
| | | | 1541 Associated Hospital, Srinagar | | | |
| | | | O 3,82.00 | | | |
| | | | S 8,78.00 | 12,60.00 | 1,80.15 | (-)10,79.85 |
| | | | 1542 Associated Hospital, Jammu | | | |
| | | | O 1,60.00 | | | |
| | | | S 9,00.00 | 10,60.00 | 7,94.81 | (-)2,65.19 |

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

| Head | | | | Total Grant/ Appropriation (₹ in Lakh) | Actual Expenditure | Excess(+) |
|------|----|-----|--|--|-----------------------|-------------|
| 4210 | 01 | 800 | 0011 State Plan Normal | | | |
| | | | 0305 Medical College, Srinagar | | | |
| | | | O 5,00.00 | | | |
| | | | S 7,69.00 | 12,69.00 | 73,83.98 | (+)61,14.98 |
| | | | 1543 Medical Institution | | | |
| | | | O 23,70.00 | | | |
| | | | S - | 23,70.00 | 31,00.60 | (+)7,30.60 |
| | | | 1544 Jehlum Valley Medical College | | | |
| | | | O 5,00.00 | | | |
| | | | S - | 5,00.00 | 8,58.99 | (+)3,58.99 |
| | | | 2023 Government Dental Hospital, Jammu | | | |
| | | | O 1,50.00 | | | |
| | | | S 9,96.96 | 11,46.96 | 12,43.32 | (+)96.36 |

GRANT NO. 17 (Concl'd.)

| Head | | | | Total Grant/ Appropriation | Actual Expenditure | Excess(+) |
|------|---|-----|---|--|-----------------------|-------------|
| | | | | (₹ in Lakh) | | |
| 4210 | 01 | 800 | 0011 State Plan Normal | | | |
| | | | 1536 Director Health, Jammu | | | |
| | | | O 67,55.00 | | | |
| | | | S - | 67,55.00 | 83,50.95 | (+)15,95.95 |
| | | | 1540 Dental College, Srinagar | | | |
| | | | O 3,50.00 | | | |
| | | | S 8,22.00 | 11,72.00 | 13,51.69 | (+)1,79.69 |
| 12. | Expenditure as detailed below was incurred without budgetary provision; reasons for which have not been intimated. | | | | | |
| Head | | | | Actual Expenditure (₹ in Lakh) | | |
| 4210 | 02 | 103 | 0011 State Plan Normal | | | |
| | | | 0515 Construction | | | 3,96.60 |
| 13. | Entire provision under the following Schemes remained un-utilized throughout the year; reasons for which have not been intimated. | | | | | |
| Head | | | | Total Grant/ Appropriation (₹ in Lakh) | | |
| 4210 | 01 | 800 | 0031 Centrally Sponsored Scheme | | | |
| | | | 1539 Indian System of Medicine (ISM) | | | 20,00.00 |
| | | | 1881 Prevention and control of Diseases | | | 42.00 |
| | | | 1906 Family Welfare Programme | | | 20,00.00 |

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

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

| | | Total Grant/ Appropriation | Actual Expenditure | Excess (+) Saving (-) |
|------------------------------------|------------|-------------------------------|-----------------------|--------------------------|
| | | (₹ in thousand) | | |
| Revenue: | | | | |
| Voted- | | | | |
| Original | 2,61,85,92 | 2,78,70,66 | 2,81,66,42 | (+)2,95,76 |
| Supplementary | 16,84,74 | | | |
| Amount surrendered during the year | | | | ... |
| Capital: | | | | |
| Voted- | | | | |
| Original | 1,57,30,42 | 1,82,67,32 | 1,99,58,76 | (+)16,91,44 |
| Supplementary | 25,36,90 | | | |
| Amount surrendered during the year | | | | ... |

Notes and Comments:

Revenue Section

- Supplementary Grant of ₹ 16,84.74 lakh proved inadequate in view of final excess of ₹ 2,95.76 lakh. The excess requires regularization.

GRANT NO. 18 (Contd.)

| Head | | | | Total Grant/ Appropriation | Actual Expenditure (₹ in Lakh) | Excess (+) |
|------|----|-----|---|-------------------------------|--------------------------------------|-------------|
| 2235 | 02 | 001 | 0099 General | | | |
| | | | 1106 Tehsil Level Offices Kashmir | | | |
| | | | O 1,95.76 | | | |
| | | | S 19.10 | 2,14.86 | 2,59.70 | (+)44.84 |
| | | | 2038 Direction and Administration, Kashmir | | | |
| | | | O 86.88 | | | |
| | | | S 2.52 | 89.40 | 2,72.15 | (+)1,82.75 |
| 2235 | 02 | 102 | 0099 General | | | |
| | | | 0379 Other Social Security & Welfare Programme | | | |
| | | | O 96.64 | | | |
| | | | S - | 96.64 | 1,33.93 | (+)37.29 |
| | | | 2044 Establishment of Bal Ashram, Kashmir | | | |
| | | | O 93.04 | | | |
| | | | S 37.42 | 1,30.46 | 2,75.16 | (+)1,44.70 |
| 2235 | 02 | 102 | 0031 Centrally Sponsored Schemes | | | |
| | | | 1829 Post-Matric Scholarship | | | |
| | | | O 2,40.00 | | | |
| | | | S - | 2,40.00 | 5,70.15 | (+)3,30.15 |
| 2235 | 02 | 104 | 0099 General | | | |
| | | | 1101 Old Age Pension (OAP) (ISSS) Children Kashmir | | | |
| | | | O 32,59.12 | | | |
| | | | S 37.42 | 32,96.54 | 99,77.25 | (+)66,80.71 |

| | | | | GRANT NO. 18 (Contd.) | | |
|------|----|-----|------|---|--------------------------------------|------------|
| Head | | | | Total Grant/ Appropriation | Actual Expenditure (₹ in Lakh) | Excess (+) |
| 2235 | 02 | 800 | 0099 | General | | |
| | | | 1107 | Stipend to Destitute, Kashmir | | |
| | | | O | 1.00 | | |
| | | | S | - | 1.00 | 11.19 |
| | | | | | | (+10.19) |
| | | | 1109 | State Social Welfare Board 50% | | |
| | | | O | 34.80 | | |
| | | | S | 6.67 | 41.47 | 50.00 |
| | | | | | | (+8.53) |
| | | | 1112 | Welfare of Handicapped , Kashmir | | |
| | | | O | 1.30 | | |
| | | | S | - | 1.30 | 18.27 |
| | | | | | | (+16.97) |
| | | | 2048 | Chairman State Board (100%) | | |
| | | | O | 25.67 | | |
| | | | S | - | 25.67 | 82.32 |
| | | | | | | (+56.65) |
| 2235 | 60 | 800 | 0099 | General | | |
| | | | 2046 | Monitoring and Evaluation Cell ,Kashmir | | |
| | | | O | 8.18 | | |
| | | | S | - | 8.18 | 9.92 |
| | | | | | | (+1.74) |
| | | | 2047 | Monitoring and Evaluation Cell, Jammu | | |
| | | | O | 7.94 | | |
| | | | S | - | 7.94 | 12.98 |
| | | | | | | (+5.04) |
| 2236 | 80 | 800 | 0099 | General | | |
| | | | 1839 | Applied Nutrition | | |
| | | | O | 4,00.00 | | |
| | | | S | 4,23.05 | 8,23.05 | 9,42.57 |
| | | | | | | (+1,19.52) |

GRANT NO. 18 (Contd.)

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

| Head | | | | Actual Expenditure (₹ in Lakh) |
|------|----|-----|---|--------------------------------------|
| 2225 | 03 | 001 | 0099 General | |
| | | | 2039 Direction & Administration, Jammu | 3.42 |
| 2225 | 03 | 102 | 0099 General | |
| | | | 1793 Economic Betterment | 89.70 |
| 2235 | 02 | 001 | 0099 General | |
| | | | 2216 Hospitals & Dispensaries/ Director Animal Husbandry, Jammu | 52.69 |
| 2235 | 02 | 102 | 0099 General | |
| | | | 1444 Pre-Matric Scholarship | 39.74 |
| 2235 | 02 | 102 | 0031 Centrally Sponsored Schemes | |
| | | | 1287 Integrated Child Development | 77.19 |
| | | | 1833 Implementation of Bharat Samarithi Yojana | 19.10 |
| | | | 0520 UDISHA | 16.13 |
| | | | 0515 Constructions | 39.48 |
| | | | 1840 Special Component Plan Anganwari | 2.20 |
| 2235 | 02 | 104 | 0011 State Plan Normal | |
| | | | 1101 Old Age Pension (OAP) (ISSS) Children | 39,37.14 |
| 2235 | 02 | 800 | 0011 State Plan Normal | |
| | | | 1444 Pre-Matric Scholarship | 2,60.54 |
| | | | 2045 Establishment of Bal Ashram, Jammu | 4.26 |
| | | | 2280 District Level Offices, Jammu | 66.40 |
| 2235 | 60 | 107 | 0099 General | |
| | | | 0965 Pension to Freedom Fighters & their dependents etc. | 1.91 |
| 2235 | 60 | 800 | 0031 Centrally Sponsored Schemes | |
| | | | 0561 Vocational Training Programme/Dir. Social Welfare, Kashmir | 3.31 |
| | | | 2251 Merit-cum-Meals Base Scholarship | 6,42.59 |

GRANT NO. 18 (Contd.)

| Head | | | | Actual Expenditure (₹ in Lakh) |
|------|----|-----|---|-----------------------------------|
| 2236 | 02 | 102 | 0031 Centrally Sponsored Schemes 1287 Integrated Child Development Schemes | 2,28.20 |
| 2236 | 02 | 800 | 0099 General 0063 Community Canning & Fruit Preservation Centre, Jammu | 1.36 |
| 2236 | 80 | 800 | 0011 State Plan Normal 1839 Applied Nutrition Plan | 1,76.46 |

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

| Head | | | | Total Grant/ Appropriation | Actual Expenditure (₹ in Lakh) | Saving (-) |
|------|-----|------|---|-------------------------------|-----------------------------------|------------|
| 2070 | 105 | 0099 | General | | | |
| | | 0502 | State Commission for Backward Classes | | | |
| | | O | 87.54 | | | |
| | | S | - | 87.54 | 79.87 | (-)7.67 |
| | | 1791 | State Commission for Women | | | |
| | | O | 64.67 | | | |
| | | S | - | 64.67 | 43.17 | (-)21.50 |
| 2225 | 03 | 102 | 0011 State Plan Normal | | | |
| | | 1796 | Welfare of Gujjar and Backarwals | | | |
| | | O | 12,00.00 | | | |
| | | S | - | 12,00.00 | 3,75.31 | (-)8,24.69 |
| | | 0099 | General | | | |
| | | 1796 | Welfare of Gujjar and Backarwals | | | |
| | | O | 4,00.74 | | | |
| | | S | - | 4,00.74 | 2,82.93 | (-)1,17.81 |
| 2225 | 03 | 277 | 0099 General | | | |
| | | 1080 | Establishment of Markaz Bahboodi Khawteen, Miskeen Bagh | | | |
| | | O | 84.07 | | | |
| | | S | - | 84.07 | 47.51 | (-)36.56 |

GRANT NO. 18 (Contd.)

| Head | | | | Total Grant/ Appropriation | Actual Expenditure (₹ in Lakh) | Saving (-) |
|------|----|-----|--|-------------------------------|--------------------------------------|-------------|
| 2235 | 02 | 102 | 0099 General | | | |
| | | | 2042 Homes for Destitutes & Deserted Women Nari Niketan,, Kashmir | | | |
| | | | O | 38.63 | | |
| | | | S | 13.46 | 52.09 | (-)11.40 |
| 2235 | 02 | 104 | 0099 General | | | |
| | | | 2282 Old Age Pension (OAP) (ISSS) Children (Jammu) | | | |
| | | | O | 17,47.00 | | |
| | | | S | 5,49.74 | 22,96.74 | (-)11,64.51 |
| 2235 | 02 | 800 | 0099 General | | | |
| | | | 1834 State Share to Border Area Project 33% | | | |
| | | | O | 1,08.15 | | |
| | | | S | 19.05 | 1,27.20 | (-)77.20 |
| 2235 | 60 | 800 | 0031 Centrally Sponsored Schemes | | | |
| | | | 1872 National Social Assistance Programme | | | |
| | | | O | 35,00.00 | | |
| | | | S | - | 35,00.00 | (-)31,49.18 |
| 2236 | 80 | 800 | 0099 General | | | |
| | | | 2307 Applied Nutrition, Kashmir | | | |
| | | | O | 5,27.00 | | |
| | | | S | 5,00.12 | 10,27.12 | (-)8,09.42 |

6. Against a Lumpsum provision of ₹ 86,45.21 lakh (Plan) placed at the disposal of Director Social Welfare Jammu/Kashmir under Minor Head 102- Child Welfare, subordinate to Major Head 2235- Social Security and Welfare, an expenditure of ₹ 3,70.77 lakh was incurred under different Heads not contemplated in the approved Demand for Grant resulting in saving of ₹ 82,74.44 lakh; reasons for which were not communicated.

GRANT NO. 18 (Contd.)

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

| Head | | | | Total Grant/ Appropriation (₹ in Lakh) |
|------|----|-----|---|--|
| 2225 | 01 | 102 | 0031 Centrally Sponsored Schemes 2243 Special Component Plan SC/ST | 5,60.00 |
| 2225 | 03 | 277 | 0099 General 1094 Gujjar & Bakarwal Hostel, Miskeen bagh Srinagar | 16.57 |
| 2235 | 02 | 102 | 0099 General 2130 Other Social Security Programme | 1,37.06 |
| 2235 | 02 | 800 | 0099 General 1113 Training & Research Grant-In-Aid (Kashmir) | 7.00 |

8. Against lumpsum provision of ₹ 10,00.00 Lakh (Plan) placed for Welfare of Pahari Speaking people under Major Head 2225-Welfare of Schedule Caste, Schedule Tribe and Other Backward Classes, an expenditure of ₹ 6.85 lakh was incurred on Office Expenses resulting in Saving of ₹ 9,93.15 lakh; reasons for which were not communicated.

Capital Section

9. Supplementary Grant of ₹ 25,36.90 lakh proved inadequate in view of final excess of ₹ 16,91.44 lakh. The excess requires regularization .
10. Excess over the provision occurred mainly under the following Heads; reasons for which were not communicated.

| Head | | | | Total Grant/ Appropriation | Actual Expenditure (₹ in Lakh) | Excess (+) |
|------|----|-----|--|-------------------------------|--------------------------------------|------------|
| 4225 | 02 | 800 | 0011 State Plan Normal 1827 Welfare of Schedule Caste/Tribe O 1,05.38 S | 1,05.38 | 1,20.39 | (+)15.01 |
| | | | 1828 Welfare of Pahari Speaking People O 95.00 S | 95.00 | 1,38.43 | (+)43.43 |

GRANT NO. 18 (Contd.)

| Head | Total Grant/ Appropriation | Actual Expenditure (₹ in Lakh) | Excess (+) |
|--|-------------------------------|--------------------------------------|-------------|
| 4235 02 102 0031 Centrally Sponsored Scheme 1287 Integrated Child Development Schemes O 39,50.00 S - | 39,50.00 | 1,30,35.84 | (+)90,85.84 |
| 11. Expenditure under the following Heads was made without budget provision; reasons for which were not communicated. | | | |
| Head | | Actual Expenditure (₹ in Lakh) | |
| 4225 02 800 0031 Centrally Sponsored Scheme 2311 Special Central Assistance to SC/ST(Sub Plan) 2242 Tribal Sub Plan 2243 Special Component Plan SC/ST | | 25.00 1.00 2.59 | |
| 4235 60 800 0031 Centrally Sponsored Scheme 2240 Schemes for Development of Specially Backward Areas/Director Animal Husbandry, Jammu | | 5,33.32 | |
| 12. Saving occurred mainly under the following Head ; reasons for which were not communicated. | | | |
| Head | Total Grant/ Appropriation | Actual Expenditure (₹ in Lakh) | Saving (-) |
| 4235 01 201 0011 State Plan Normal 2158 Council for Rehabilitation for Victim of Militancy O 3,00.00 S - | 3,00.00 | 2,58.75 | (-) 41.25 |
| 4235 02 190 0011 State Plan Normal 1951 Investment in Women's Development Corporation Ltd. O 3,00.33 S - | 3,00.33 | 2,69.02 | (-)31.31 |

GRANT NO. 18 (Concl.)

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

| Head | Total Grant/ Appropriation (₹ in Lakh) |
|---|--|
| 4225 02 800 0011 State Plan Normal | |
| 2286 SC/ST DEV.CORP. | 1,20.00 |
| 2308 Welfare of Schedule Castes/ Tribes, Kashmir. | 1,09.39 |

14. Against lumpsum Plan provision of ₹ 31,77.27 lakh (Original ₹ 23,61.46 lakh & Supplementary ₹ 8,15.81 lakh) placed with Director Social Welfare J & K under Major Head 4225-Capital Outlay on Social Security and Welfare, Tribal Sub-Plan and Welfare of Schedule Caste and Tribes, an expenditure of ₹ 5,55.24 lakh was incurred on different schemes not mentioned in Demand for Grants deprived Audit to make comparison of excess/ saving sub-head wise.
15. Against lumpsum Plan provision of ₹ 34,60.03 lakh placed with Director Social Welfare under Major Head 4235- Capital Outlay on Social Security and Welfare, the expenditure was incurred on different Schemes thereby depriving the Audit to make comparison of excess/saving sub head wise.
16. Against the lumpsum provision of ₹ 69,84.69 lakh (Original ₹ 52,63.60 lakh & Supplementary ₹ 17,21.09 lakh) placed with Director Social Welfare Jammu and Kashmir under Major Head 4236- Capital Outlay on Nutrition, an expenditure of ₹ 47,86.39 lakh was incurred under different Schemes resulting in saving of ₹ 21,98.30 lakh. Placement of lumpsum provision deprived Audit in making comparison of excess /saving Sub-Head wise.

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 |
| 7610 | Loans to Government Servants etc. |

| | | Total Grant/ Appropriation | Actual Expenditure | Excess (+) Saving (-) |
|------------------------------------|------------|-------------------------------|-----------------------|--------------------------|
| (₹ in thousand) | | | | |
| Revenue: | | | | |
| Voted- | | | | |
| Original | 2,12,31,77 | 2,54,19,86 | 2,51,54,22 | (-2,65,64) |
| Supplementary | 41,88,09 | | | |
| Amount surrendered during the year | | | | ... |
| Capital: | | | | |
| Voted- | | | | |
| Original | 3,31,79,55 | 3,76,79,55 | 2,80,69,66 | (-96,09,89) |
| Supplementary | 45,00,00 | | | |
| Amount surrendered during the year | | | | ... |

Notes and Comments:

Revenue Section

- Supplementary Grant of ₹ 41,88.09 lakh proved excessive in view of final saving of ₹2,65.64 lakh. No portion of final saving was anticipated and surrendered.

GRANT NO. 19 (Contd.)

2. Significant saving in the Grant occurred mainly under the following Schemes; reasons for which have not been communicated

| Head | Total Grant/ Appropriation | Actual Expenditure | Saving (-) |
|---|-------------------------------|-----------------------|-------------|
| | (₹ in Lakh) | | |
| 2217 03 001 0099 General | | | |
| 0999 Chief Town Planner | | | |
| O 1,94.14 | | | |
| S - | 1,94.14 | 1,25.62 | (-)68.52 |
| 1148 Chief Architect, J&K | | | |
| O 2,44.88 | | | |
| S - | 2,44.88 | 2,00.79 | (-)44.09 |
| 1149 Chief Town Planner, Jammu | | | |
| O 2,38.07 | | | |
| S - | 2,38.07 | 1,75.24 | (-)62.83 |
| 2217 03 191 0099 General | | | |
| 1438 Srinagar Municipality | | | |
| O 66,74.00 | | | |
| S 18,06.00 | 84,80.00 | 73,33.18 | (-)11,46.82 |
| 2217 05 001 0099 General | | | |
| 2293 Chief Engineer UEED, Jammu | | | |
| O 4,19.68 | | | |
| S - | 4,19.68 | 4,10.05 | (-)9.63 |
| 2294 Town Drainage Division, Jammu | | | |
| O 1,53.92 | | | |
| S - | 1,53.92 | 1,41.01 | (-)12.91 |
| 2217 05 191 0099 General | | | |
| 2034 Grant to Municipalities and Local Bodies, Kashmir | | | |
| O 37,72.00 | | | |
| S 10,18.09 | 47,90.09 | 24,65.93 | (-)23,24.16 |
| 2035 Grant to Municipalities and Local Bodies, Jammu | | | |
| O 25,28.00 | | | |
| S 2,52.00 | 27,80.00 | 20,24.21 | (-)7,55.79 |

GRANT NO. 19 (Contd.)

| Head | Total Grant/ Appropriation | Actual Expenditure (₹ in Lakh) | Saving (-) |
|--|-------------------------------|--------------------------------------|------------|
| 2217 05 191 0011 State Plan Normal | | | |
| 0862 Urban Poverty Alleviation (NRT) State Plan | | | |
| O | 2,15.00 | | |
| S | - | 15.00 | (-)2,00.00 |
| 2217 05 800 0099 General | | | |
| 1139 Director Local Bodies, Jammu | | | |
| O | 2,09.82 | | |
| S | - | 1,95.04 | (-)14.78 |
| 3. Excess in the Grant occurred mainly under the following Schemes; reasons for which were not communicated. | | | |

| Head | Total Grant/ Appropriation | Actual Expenditure (₹ in Lakh) | Excess(+) |
|---|-------------------------------|--------------------------------------|-------------|
| 2217 03 191 0099 General | | | |
| 1437 Jammu Municipality | | | |
| O | 41,08.00 | | |
| S | 11,12.00 | 76,91.93 | (+)24,71.93 |
| 2217 05 800 0099 General | | | |
| 1439 Director Local Bodies, Kashmir | | | |
| O | 2,64.97 | | |
| S | - | 8,59.84 | (+)5,94.87 |
| 2217 80 001 0099 General | | | |
| 1138 Chief Engineer UEED J&K , Srinagar | | | |
| O | 6,68.73 | | |
| S | - | 19,26.73 | (+)12,58.00 |

GRANT NO. 19 (Contd.)

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

| Head | Actual Expenditure (₹ in Lakh) |
|------------------------------------|--------------------------------------|
| 2217 03 800 0011 State plan Normal | |
| 1299 Sewerage | 5.68 |
| 2217 05 191 0011 State plan Normal | |
| 1297 Urban Development | 42.64 |

Capital Section

5. Supplementary Grant of ₹ 45,00.00 lakh proved unjustified as the expenditure did not come even upto the level of original grant of ₹ 3,31,79.55 lakh resulting in overall saving of ₹ 96,09.89 lakh which was neither anticipated nor surrendered.

6. Persistent saving in the Grant occurred during the last two years also as detailed below

| Year | Total Grant / Appropriation | Actual Expenditure (₹ in Lakh) | Saving (-) |
|---------|--------------------------------|--------------------------------------|---------------|
| 2007-08 | 3,94,82.21 | 3,34,41.51 | (-)60,40.70 |
| 2008-09 | 4,45,99.37 | 1,66,09.84 | (-)2,79,89.53 |

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

| Head | Total Grant/ Appropriation | Actual Expenditure (₹ in Lakh) | Saving (-) |
|---|-------------------------------|--------------------------------------|-------------|
| 4217 03 800 0011 State Plan Normal | | | |
| 1298 Dal Development | | | |
| O 40,00.00 | | | |
| S - | 40,00.00 | 11,19.22 | (-)28,80.78 |
| 4217 03 800 0031 Centrally Sponsored Scheme | | | |
| 1441 Integrated Small and Medium Towns | | | |
| O 1,09.00 | | | |
| S - | 1,09.00 | 37.50 | (-)71.50 |

GRANT NO. 19 (Contd.)

8. Entire provision in respect of below noted Schemes remained un-utilized throughout the year; reasons for which were not communicated.

| Head | | | | Total Grant/ Appropriation (₹ in Lakh) |
|------|-----|------|--|--|
| 4217 | 03 | 800 | 0031 Centrally Sponsored Scheme | |
| | | | 2150 Augmented Urban Water Supply Programme (AUWSP) | 1,00.00* |
| | | | 2232 Jawahar Lal Nehru National Urban Renewal Mission (JNNURM) | 70,00.00 |
| | | | 2298 Basic Services of Urban Poor | 22,00.00 |
| 7610 | 201 | 0099 | General | |
| | | | 1144 House Building Advances to IAS Officers | 20.00 |

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

| Head | | | | Total Grant/ Appropriation | Actual Expenditure (₹ in Lakh) | Excess(+) |
|------|----|-----|---|-------------------------------|--------------------------------------|-------------|
| 4216 | 01 | 700 | 0011 State Plan Normal | | | |
| | | | 0893 Other Housing Schemes | | | |
| | | | O 9,00.00 | | | |
| | | | S - | 9,00.00 | 9,32.22 | (+)32.22 |
| 4217 | 03 | 800 | 0011 State Plan Normal | | | |
| | | | 0862 Urban Poverty Alleviation (NRT) State Plan | | | |
| | | | O 3,00.00 | | | |
| | | | S - | 3,00.00 | 24,01.81 | (+)21,01.81 |
| | | | 1296 Drainage | | | |
| | | | O 20,00.00 | | | |
| | | | S - | 20,00.00 | 22,53.92 | (+)2,53.92 |
| | | | 1297 Urban Development | | | |
| | | | O 1,60,00.00 | | | |
| | | | S 45,00.00 | 2,05,00.00 | 2,06,91.20 | (+)1,91.20 |
| | | | 1299 Sewerage and Drainage | | | |
| | | | O 5,00.00 | | | |
| | | | S - | 5,00.00 | 5,14.41 | (+)14.41 |

*Expenditure has been incurred under Major Head 4215-Capital Outlay on Water Supply and Sanitation on the basis of sanction issued by Administrative Department which is in contravention to the Financial Rules as per Para 15.4 and 15.5 of J & K Budget Manual.

GRANT NO. 19 (Concl'd.)

| Head | Total Grant/ Appropriation | Actual Expenditure (₹ in Lakh) | Excess(+) |
|--|-------------------------------|--------------------------------------|-----------|
| 7610 201 0099 General | | | |
| 1145 House building Advance (Govt Emp) | | | |
| O 50.00 | | | |
| S - | 50.00 | 1,19.38 | (+)69.38 |

10. Review of Tools and Plant Establishment charges of the Housing and Urban Department: - The percentage of expenditure on Establishment and Tools and Plant to the Works Outlay in the Housing and Urban Department during the year 2009-2010 is indicated below, (The percentage fixed by the Government in 1955 for supervision charges recoverable for works done for other departments, outside bodies etc. range between 7.5 and 15 for Establishment charges and between 0.5 and 1 for Tools and Plant charges depending on the cost of works).

| Year and Head of Account | Works Outlay (₹ in Lakh) | Establishment charges | Percentage of Establishment charges to Works outlay (₹ in Lakh) | Tools and Plant Charges | Percentage of Tools and Plant Charges to Works Outlay |
|---|--------------------------------|--------------------------|---|-------------------------------|--|
| 2217 Urban Development Department | | | | | |
| 2009-2010 | 1,10.02 | 2,50,43.93 | 2,27,63.07 | 0.26 | 0.24 |
| 4216 Capital Outlay on Housing | | | | | |
| 2009-2010 | 9,32.21 | - | - | - | - |
| 4217 Capital Outlay on Urban Development Department | | | | | |
| 2009-2010 | 2,45,38.32 | 8,91.12 | 3.63 | 15,88.60 | 6.47 |

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 | | | | |
| | | | Total Grant/ Appropriation | Actual Expenditure (₹ in thousand) | Excess (+) Saving (-) |
| Revenue: | | | | | |
| Voted- | | | | | |
| Original | 74,43,06 | | 74,43,06 | 69,23,31 | (-)5,19,75 |
| Supplementary | - | | | | |
| Amount surrendered during the year | | | | | ... |
| Capital: | | | | | |
| Voted- | | | | | |
| Original | 98,54,10 | | 1,13,82,32 | 1,71,77,30 | (+)57,94,98 |
| Supplementary | 15,28,22 | | | | |
| Amount surrendered during the year | | | | | ... |
| Notes and Comments: | | | | | |

Revenue Section

1. Original Grant of ₹ 74,43.06 lakh proved excessive in view of the final saving of ₹ 5,19.75 lakh. No portion of the final saving of ₹5,19.75 lakh was anticipated and surrendered.
2. Significant saving occurred mainly under the following Heads/Schemes; reasons for which were not intimated.

GRANT NO. 20 (Contd.)

| Head | Total Grant/ Appropriation | Actual Expenditure (₹ in Lakh) | Saving (-) |
|---|-------------------------------|--------------------------------------|------------|
| 2406 02 001 0099 General | | | |
| 1135 Provincial and District Offices, Kashmir | | | |
| O 8,05.19 | | | |
| S - | 8,05.19 | 4,84.95 | (-)3,20.24 |
| 2406 02 112 0099 General | | | |
| 1130 Public Gardens, Director Floriculture, Kashmir | | | |
| O 7,18.59 | | | |
| S - | 7,18.59 | 6,83.10 | (-)35.49 |
| 1887 Cut Flower Project, Director Floriculture, Kashmir | | | |
| O 1,82.37 | | | |
| S - | 1,82.37 | 1,32.52 | (-)49.85 |
| 2275 Public Gardens, Director Floriculture, Jammu | | | |
| O 2,21.20 | | | |
| S - | 2,21.20 | 1,98.89 | (-)22.31 |
| 3452 01 101 0099 General | | | |
| 1121 Director Tourism, Kashmir | | | |
| O 1,31.34 | | | |
| S - | 1,31.34 | 76.62 | (-)54.72 |
| 3452 01 102 0099 General | | | |
| 0474 Director Tourism, Kashmir | | | |
| O 3,93.96 | | | |
| S - | 3,93.96 | 3,22.29 | (-)71.67 |
| 2278 Director Tourism, Jammu | | | |
| O 1,08.34 | | | |
| S - | 1,08.34 | 68.00 | (-)40.34 |
| 3452 01 800 0099 General | | | |
| 1120 Convention Complex | | | |
| O 4,67.55 | | | |
| S - | 4,67.55 | 75.00 | (-)3,92.55 |
| 1127 Gulmarg Project Organization | | | |
| O 2,90.20 | | | |
| | 2,90.20 | 2,13.70 | (-)76.50 |

GRANT NO. 20 (Contd.)

| Head | Total Grant/ Appropriation | Actual Expenditure (₹ in Lakh) | Saving (-) |
|---|-------------------------------|--------------------------------------|------------|
| 3452 01 800 0099 General | | | |
| 1232 Sonamarg Development Authority | | | |
| O 48.32 | | | |
| S - | 48.32 | 36.24 | (-)12.08 |
| 3452 80 001 0099 General | | | |
| 2183 Director Tourism, Jammu | | | |
| O 1,60.98 | | | |
| S - | 1,60.98 | 1,47.68 | (-)13.30 |
| 3452 80 104 0099 General | | | |
| 2279 Director Tourism, Jammu | | | |
| O 3,20.27 | | | |
| S - | 3,20.27 | 2,55.50 | (-)64.77 |
| 3452 80 800 0011 State Plan Normal | | | |
| 2091 Kokernag Achabal Development Authority | | | |
| O 66.90 | | | |
| S - | 66.90 | 12.50 | (-)54.40 |

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

| Head | Total Grant/ Appropriation (₹ in Lakh) |
|---|--|
| 3452 01 800 0099 General | |
| 0118 Pahalgam Project Organization | 3,89.00 |
| 2299 Mubarak Mandi Jammu Heritage Society | 26.00 |

GRANT NO. 20 (Contd.)

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

| Head | | | | Total Grant/ Appropriation | Actual Expenditure (₹ in Lakh) | Excess (+) |
|------|----|-----|---|-------------------------------|--------------------------------------|------------|
| 2406 | 02 | 001 | 0099 General | | | |
| | | | 1136 Director Floriculture, Kashmir | | | |
| | | | O 3,37.30 | | | |
| | | | S - | 3,37.30 | 4,11.39 | (+)74.09 |
| | | | 2203 Provincial and District Offices, Jammu | | | |
| | | | O 7,36.01 | | | |
| | | | S - | 7,36.01 | 7,37.38 | (+)1.37 |
| 2406 | 02 | 112 | 0099 General | | | |
| | | | 2276 Cut Flower Project, Director Floriculture, Jammu | | | |
| | | | O 8.20 | | | |
| | | | S - | 8.20 | 9.23 | (+)1.03 |
| 3452 | 01 | 101 | 0099 General | | | |
| | | | 2277 Director Tourism, Jammu | | | |
| | | | O 1,07.66 | | | |
| | | | S - | 1,07.66 | 1,92.13 | (+)84.47 |
| 3452 | 01 | 800 | 0099 General | | | |
| | | | 0650 Patnitop Development Authority | | | |
| | | | O 68.99 | | | |
| | | | S - | 68.99 | 83.32 | (+)14.33 |
| | | | 1932 Royal Spring Golf Course | | | |
| | | | O 84.26 | | | |
| | | | S - | 84.26 | 1,06.37 | (+)22.11 |
| 3452 | 80 | 001 | 0099 General | | | |
| | | | 2184 Director Tourism, Kashmir | | | |
| | | | O 10,70.92 | | | |
| | | | S - | 10,70.92 | 15,22.45 | (+)4,51.53 |
| 3452 | 80 | 104 | 0099 General | | | |
| | | | 1115 Tourism Information and Publicity | | | |
| | | | O 1,65.51 | | | |
| | | | S - | 1,65.51 | 1,66.62 | (+)1.11 |

GRANT NO. 20 (Contd.)

| Head | Total Grant/ Appropriation | Actual Expenditure | Excess (+) |
|------------------------------------|--|-----------------------|------------|
| | | (₹ in Lakh) | |
| 3452 80 800 0011 State Plan Normal | | | |
| 2198 Other Development Authorities | | | |
| O | 5,34.00 | | |
| S | - | 7,39.41 | (+)2,05.41 |
| 5 | Expenditure was incurred in respect of following Sub-Head without Budgetary provisions; reasons thereof were not communicated. | | |

| Head | Actual Expenditure |
|----------------------------|-----------------------|
| | (₹ in Lakh) |
| 2406 02 112 0099 | |
| 1136 Director Floriculture | 2,47.93 |

Capital Section

6. Supplementary Grant of ₹ 15,28.22 Lakh proved insufficient in view of final excess of ₹57,94.98 lakh which requires regularization. Excess in the Grant occurred during the last three years as detailed below:

| Year | Total Grant / Appropriation | Actual expenditure | Excess (+) |
|---------|--------------------------------|-----------------------|-------------|
| | | (₹ in Lakh) | |
| 2006-07 | 73,38.35 | 78,91.42 | (+)5,53.07 |
| 2007-08 | 85,15.50 | 1,09,82.51 | (+)24,67.01 |
| 2008-09 | 1,10,16.34 | 1,42,60.36 | (+)32,44.02 |

GRANT NO. 20 (Contd.)

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

| Head | Total Grant/ Appropriation | Actual Expenditure (₹ in Lakh) | Excess (+) |
|------------------|--------------------------------|--------------------------------------|-------------|
| 4406 02 112 0011 | State Plan Normal | | |
| 1136 | Director Floriculture, Kashmir | | |
| | O 7,50.00 | | |
| | S 7,08.00 | 14,58.00 | 15,81.50 |
| | | | (+)1,23.50 |
| 2203 | Director Floriculture, Jammu | | |
| | O 6,50.00 | | |
| | S 1,28.00 | 7,78.00 | 8,45.18 |
| | | | (+)67.18 |
| 5452 80 800 0011 | State Plan Normal | | |
| 0646 | S K I C C /S K I G I | | |
| | O 2,00.00 | | |
| | S - | 2,00.00 | 2,50.00 |
| | | | (+)50.00 |
| 0650 | Patnitop Development Authority | | |
| | O 3,00.00 | | |
| | S - | 3,00.00 | 3,67.50 |
| | | | (+)67.50 |
| 2198 | Other Development Authorities | | |
| | O 20,00.00 | | |
| | S 4,92.22 | 24,92.22 | 41,73.43 |
| | | | (+)16,81.21 |
| 0652 | Tourism Works Plan | | |
| | O 36,40.00 | | |
| | S - | 36,40.00 | 88,04.94 |
| | | | (+)51,64.94 |

8. Excess was partly counterbalanced by saving under the following Heads / Schemes; reasons for which were not communicated.

| Head | Total Grant/ Appropriation | Actual Expenditure (₹ in Lakh) | Saving (-) |
|------------------|--------------------------------|--------------------------------------|------------|
| 5452 80 800 0011 | State Plan Normal | | |
| 0651 | Corporation | | |
| | O 3,00.00 | | |
| | S - | 3,00.00 | 1,00.00 |
| | | | (-)2,00.00 |
| 1232 | Sonamarg Development Authority | | |
| | O 3,00.00 | | |
| | S - | 3,00.00 | 2,75.00 |
| | | | (-)25.00 |

GRANT NO. 20 (Concl.)

| Head | Total Grant/ Appropriation | Actual Expenditure (₹ in Lakh) | Saving (-) |
|---|-------------------------------|--------------------------------------|------------|
| 5452 80 800 0011 State Plan Normal | | | |
| 1892 Gulmarg Development Authority | | | |
| O | 3,85.00 | | |
| S | 50.00 | 4,35.00 | 1.18 |
| 1932 Royal Spring Golf Course | | | |
| O | 3,00.00 | | |
| S | - | 3,00.00 | 2,50.00 |
| 2091 Kokernag Achabal Development Authority | | | |
| O | 2,00.00 | | |
| S | - | 2,00.00 | 53.97 |
| 1291 Cable Car Corporation | | | |
| O | 2,79.10 | | |
| S | 1,50.00 | 4,29.10 | 3,85.10 |

9. Expenditure was incurred in respect of following Heads without budgetary provision; reasons thereof were not communicated

| Head | Actual Expenditure (₹ in Lakh) |
|---------------------------------------|--------------------------------------|
| 4406 01 800 0011 State Plan Normal | |
| 2175 Director Forest Protection Force | 48.16 |
| 4406 02 112 0031 State Plan Normal | |
| 2297 Rashtriya Kissan Vikas Yojna | 39.99 |
| 5452 80 800 0011 State Plan Normal | |
| 1054 Land Acquisition | 1.36 |

10 Entire provision in respect of below noted Scheme remained un-utilized throughout the year; reasons thereof were not communicated.

| Head | Total Grant/ Appropriation (₹ in Lakh) |
|-------------------------------------|--|
| 5452 80 800 0011 State Plan Normal | |
| 1891 Pahalgam Development Authority | 5,50.00 |

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 (-) |
| | | | | (₹ in thousand) | |
| Revenue: | | | | | |
| Voted- | | | | | |
| Original | 3,35,54,87 | | 3,35,54,87 | 2,89,13,36 | (-)46,41,51 |
| Supplementary | - | | | | |
| Amount surrendered during the year | | | | | ... |
| Capital: | | | | | |
| Voted- | | | | | |
| Original | 96,36,00 | | 96,36,00 | 48,41,15 | (-)47,94,85 |
| Supplementary | - | | | | |
| Amount surrendered during the year | | | | | ... |

Notes and Comments:

Revenue Section

1. Original provision of ₹ 3,35,54.87 lakh proved excessive in view of the final saving of ₹ 46,41.51 lakh. No portion of the final saving of ₹ 46,41.51 lakh was anticipated and surrendered. The saving to the tune of ₹ 26,08.57 lakh occurred during the year 2008-09 also.

GRANT NO. 21 (Contd.)

2. Significant saving has occurred under the following Heads; reasons for which were not communicated.

| Head | | | | Total Grant/ Appropriation | Actual Expenditure (₹ in Lakh) | Saving (-) |
|---------|-----|------|---|-------------------------------|--------------------------------------|-------------|
| 2402 | 102 | 0099 | General | | | |
| | | 0355 | Soil and Water Conservation on Water Shed Basis | | | |
| | | | O | 4,07.27 | | |
| | | | S | - | 4,07.27 | (-) 3,53.32 |
| | | 2178 | Project Director IWDP Hills II | | | |
| | | | O | 14,14.74 | | |
| | | | S | - | 14,14.74 | (-)4,96.86 |
| 2406 01 | 001 | 0099 | General | | | |
| | | 0349 | Principal Chief Conservator's Office | | | |
| | | | O | 1,84,67.06 | | |
| | | | S | - | 1,84,67.06 | (-)46,77.70 |
| 2406 01 | 101 | 0099 | General | | | |
| | | 0352 | Forest Conservation and Development | | | |
| | | | O | 71.00 | | |
| | | | S | - | 71.00 | (-)15.05 |
| 2406 01 | 800 | 0099 | General | | | |
| | | 2175 | Director Forest Protection Force | | | |
| | | | O | 35,44.44 | | |
| | | | S | - | 35,44.44 | (-)5,71.63 |
| | | 2176 | Director Social Forestry | | | |
| | | | O | 43,88.96 | | |
| | | | S | - | 43,88.96 | (-)3,16.48 |
| | | 2177 | Director State Forest Institute | | | |
| | | | O | 4,01.42 | | |
| | | | S | - | 4,01.42 | (-)40.09 |

GRANT NO. 21 (Contd.)

| Head | Total Grant/ Appropriation | Actual Expenditure (₹ in Lakh) | Saving (-) |
|--|-------------------------------|--------------------------------------|------------|
| 3435 04 800 0099 General | | | |
| 2152 Secretary Pollution Control Board | | | |
| O | 6,42.27 | | |
| S | - | 5,75.44 | (-)66.83 |
| | 6,42.27 | | |

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

| Head | Total Grant/ Appropriation | Actual Expenditure (₹ in Lakh) | Excess (+) |
|---|-------------------------------|--------------------------------------|-------------|
| 2402 001 0099 General | | | |
| 1443 Directorate of Soil Conservation | | | |
| O | 11,97.59 | | |
| S | - | 14,82.84 | (+) 2,85.25 |
| | 11,97.59 | | |
| 2406 01 070 0099 General | | | |
| 0359 Communication & Building | | | |
| O | 47.00 | | |
| S | - | 66.68 | (+)19.68 |
| | 47.00 | | |
| 2406 01 105 0099 General | | | |
| 0358 Forest Produce | | | |
| O | 12,99.50 | | |
| S | - | 13,53.43 | (+)53.93 |
| | 12,99.50 | | |
| 2406 01 800 0031 Centrally Sponsored Scheme | | | |
| 2295 Hokersar/ Surinsar/ Mansar/ Pangong | | | |
| O | 5.00 | | |
| S | - | 6.60 | (+)1.60 |
| | 5.00 | | |
| 2406 02 110 0031 Centrally Sponsored Scheme | | | |
| 1730 National Parks & Sanctuaries | | | |
| O | 30.00 | | |
| S | - | 2,26.09 | (+)1,96.09 |
| | 30.00 | | |

GRANT NO. 21 (Contd.)

4. Against the Lumpsum provision of ₹ 2,69.14 lakh under Plan placed at the disposal of Director Ecology and Environment and Remote Sensing against the Sub-Head 2179 subordinate to Major Head 3435-Ecology and Environment, an expenditure of ₹16,30.68 lakh was incurred by different Drawing and Disbursing Officers under various schemes not contemplated in the Demand for Grants resulting in excess expenditure of ₹ 13,61.54 lakh which requires regularization.
5. Expenditure was incurred without Budgetary provision under the following Scheme; reasons for which were not communicated.

| Head | Actual Expenditure (₹ in Lakh) |
|---|--|
| 2406 01 800 0031 Centrally Sponsored Schemes | |
| 0441 Development of Wild life | 14.70 |
| 6. Entire provision in respect of the following Sub-Head remained unutilized throughout the year; reasons thereof have not been communicated. | |
| Head | Total Grant/ Appropriation (₹ in Lakh) |
| 2406 01 800 0031 Centrally Sponsored Scheme | |
| 0480 T.S.D. Morari | 5.00 |
| 1005 National Aforestation Programme | 30.00 |

Capital Section

7. Original provision of ₹96,36.00 lakh proved excess in view of final saving of ₹47,94.85 lakh. No portion of saving was anticipated and surrendered.
8. Persistent saving occurred during the last two years also.

| Year | Total Grant/ Appropriation | Actual Expenditure | Saving (-) |
|---------|-------------------------------|--------------------|-------------|
| | | (₹ in Lakh) | |
| 2007-08 | 53,21.83 | 34,96.64 | (-)18,25.19 |
| 2008-09 | 68,55.25 | 44,54.62 | (-)24,00.63 |

GRANT NO. 21 (Contd.)

9. Entire provision of ₹ 38,44.00 lakh under 0871-Integrated Water Shed Development subordinate to MH 4402-Capital Outlay on Soil & Water Conservation has remained unutilized throughout the year; reasons thereof were not communicated.
10. Significant saving occurred mainly under the following Heads; reasons thereof have not communicated.

| Head | | | | Total Grant/ Appropriation | Actual Expenditure (₹ in Lakh) | Saving (-) | |
|------|----|-----|------|-----------------------------------|--------------------------------------|------------|-----------|
| 4406 | 01 | 800 | 0011 | State Plan Normal | | | |
| | | | 0213 | Wild life Preservation | | | |
| | | | | O | 3,50.00 | | |
| | | | | S | - | | |
| | | | 2175 | Director Forest Protection Force | 3,50.00 | 1,81.86 | (-),68.14 |
| | | | | O | 5,00.00 | | |
| | | | | S | - | | |
| | | | | | 5,00.00 | 4,23.98 | (-),76.02 |
| 4406 | 02 | 110 | 0031 | Centrally Sponsored Scheme | | | |
| | | | 0441 | Development of Wild life | | | |
| | | | | O | 3,10.00 | | |
| | | | | S | - | | |
| | | | | | 3,10.00 | 2,30.47 | (-),79.53 |
| 5425 | | 800 | 0011 | State Plan Normal | | | |
| | | | 2152 | Secretary Pollution Control Board | | | |
| | | | | O | 1,00.00 | | |
| | | | | S | - | | |
| | | | | | 1,00.00 | 52.68 | (-),47.32 |

11. Saving was counterbalanced by the excess under the following Sub- Heads; reasons for which were not communicated.

| Head | | | | Total Grant/ Appropriation | Actual Expenditure (₹ in Lakh) | Excess (+) | |
|------|----|-----|------|-------------------------------|--------------------------------------|------------|-------------|
| 4402 | | 102 | 0011 | State Plan Normal | | | |
| | | | 0266 | Soil Conservation (Kashmir) | | | |
| | | | | O | 4,50.00 | | |
| | | | | S | - | | |
| | | | | | 4,50.00 | 4,85.17 | (+),35.17 |
| 4406 | 01 | 800 | 0011 | State Plan Normal | | | |
| | | | 0200 | Forest Territorial | | | |
| | | | | O | 12,00.00 | | |
| | | | | S | - | | |
| | | | | | 12,00.00 | 19,38.39 | (+),7,38.39 |

GRANT NO. 21 (Concl.)

| Head | | | | Total Grant/ Appropriation | Actual Expenditure (₹ in Lakh) | Excess (+) |
|------|----|-----|------|---------------------------------|--------------------------------------|------------|
| 4406 | 01 | 800 | 0011 | State Plan Normal | | |
| | | | 2176 | Director Social Forestry | | |
| | | | | O | 5,50.00 | |
| | | | | S | - | |
| | | | | | 5,50.00 | 7,71.81 |
| | | | 2177 | Director State Forest Institute | | (+)2,21.81 |
| | | | | O | 1,50.00 | |
| | | | | S | - | |
| | | | | | 1,50.00 | 2,47.50 |
| | | | | | | (+)97.50 |

12. Entire provision in respect of the following Sub-Head remained unutilized throughout the year; reasons thereof have not been communicated.

| Head | | | | Total Grant/ Appropriation (₹ in Lakh) | |
|------|----|-----|------|--|----------|
| 4406 | 01 | 800 | 0031 | Centrally Sponsored Scheme | |
| | | | 0434 | Conservation of Wullar lake | 41.00 |
| | | | 2295 | Hokersar/ Surinsar/ Mansar/ Pangong | 60.00 |
| | | | 1005 | National Afforestation Programme | 19,40.00 |
| | | | 1032 | Conservation of TDS Morari Wetland | 41.00 |

13. Expenditure was incurred without budgetary grants under the following Schemes; reasons for which were not communicated.

| Head | | | | Actual Expenditure (₹ in Lakh) | |
|------|----|-----|------|---|---------|
| 4406 | 01 | 800 | 0031 | Centrally Sponsored Scheme | |
| | | | 1132 | Prevention & Control of Forest Fire Lines | 20.85 |
| | | | 1122 | NAP-IAEP Chenani | 64.74 |
| 4406 | 02 | 110 | 0031 | Centrally Sponsored Scheme | |
| | | | 1931 | Wild life Sanctuaries | 24.24 |
| 4406 | 02 | 800 | 0011 | State Plan Normal | |
| | | | 0200 | Forest Territorial | 6.69 |
| | | | 0213 | Wild life Preservation | 2,92.39 |

GRANT NO. 22 – IRRIGATION AND FLOOD CONTROL DEPARTMENT

MAJOR HEADS

| | | | | | |
|-----------------|--|------------|-------------------------------|-----------------------|--------------------------|
| 2700 | Major Irrigation | | | | |
| 2701 | Medium Irrigation | | | | |
| 2702 | Minor Irrigation | | | | |
| 2711 | Flood Control and Drainage | | | | |
| 4701 | Capital Outlay on Medium Irrigation | | | | |
| 4702 | Capital Outlay on Minor Irrigation | | | | |
| 4711 | Capital Outlay on Flood Control Projects | | | | |
| | | | Total Grant/ Appropriation | Actual Expenditure | Excess (+) Saving (-) |
| | | | | | (₹ in thousand) |
| Revenue: | | | | | |
| Voted- | | | | | |
| | Original | 2,86,56,03 | | | |
| | | | 2,86,56,03 | 2,50,46,82 | (-)36,09,21 |
| | Supplementary | - | | | |
| | Amount surrendered during the year | | | | ... |
| Capital: | | | | | |
| Voted- | | | | | |
| | Original | 4,53,32,61 | | | |
| | | | 4,53,32,61 | 3,89,09,40 | (-)64,23,21 |
| | Supplementary | - | | | |
| | Amount surrendered during the year | | | | ... |

Notes and Comments:

Revenue Section

1. Original provision of ₹2,86,56.03 lakh proved excessive in view of the final saving of ₹ 36,09.21 lakh. No portion of the final saving of ₹ 36,09.21 lakh was anticipated and surrendered.
2. Persistent saving as detailed below occurred during the last five years also.

| Year | Total Grant/ Appropriation | Actual Expenditure (₹ in lakh) | Saving (-) |
|-----------|-------------------------------|--------------------------------------|-------------|
| 2004-2005 | 2,14,88.49 | 2,09,04.05 | (-)5,84.44 |
| 2005-2006 | 1,84,43.94 | 1,75,19.92 | (-)9,24.02 |
| 2006-2007 | 1,99,05.51 | 1,88,62.09 | (-)10,43.42 |
| 2007-2008 | 2,30,38.89 | 2,09,63.93 | (-)20,74.96 |
| 2008-2009 | 2,28,14.46 | 2,15,67.50 | (-)12,46.96 |

GRANT NO. 22 (Contd.)

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

| Head | | | | | Total Grant/ Appropriation | Actual Expenditure | Saving (-) |
|------|----|-----|------|--|-------------------------------|-----------------------|-------------|
| | | | | | (₹ in Lakh) | | |
| 2700 | 01 | 001 | 0099 | General | | | |
| | | | 0855 | Irrigation, Jammu | | | |
| | | | | O | 4,59.41 | | |
| | | | | S | - | 4,59.41 | (-)1,07.84 |
| 2701 | 04 | 001 | 0099 | General | | | |
| | | | 0849 | Irrigation, Kashmir | | | |
| | | | | O | 22,62.81 | | |
| | | | | S | - | 22,62.81 | (-)5,48.31 |
| | | | 0855 | Irrigation, Jammu | | | |
| | | | | O | 13,87.04 | | |
| | | | | S | - | 13,87.04 | (-)2,20.82 |
| 2702 | 80 | 001 | 0099 | General | | | |
| | | | 0342 | Divisional and Sub Divisional Offices Irrigation, Jammu | | | |
| | | | | O | 67,49.42 | | |
| | | | | S | - | 67,49.42 | (-)11,34.10 |
| | | | 0845 | Ravi Tawi Irrigation Complex, Jammu | | | |
| | | | | O | 20,74.54 | | |
| | | | | S | - | 20,74.54 | (-)5,36.88 |
| | | | 1448 | Divisional and Sub Divisional Offices Irrigation, Kashmir | | | |
| | | | | O | 94,09.30 | | |
| | | | | S | - | 94,09.30 | (-)7,03.85 |
| 2711 | 01 | 001 | 0099 | General | | | |
| | | | 0858 | Divisional and Sub Divisional Offices, Jammu | | | |
| | | | | O | 19,49.40 | | |
| | | | | S | - | 19,49.40 | (-)3,52.99 |
| | | | 1449 | Flood Control Department, Kashmir | | | |
| | | | | O | 28,13.11 | | |
| | | | | S | - | 28,13.11 | (-)1,78.08 |

GRANT NO. 22 (Concl.)

10. Review of Tools and Plant Establishment charges of the Irrigation and Flood Control Department: - The percentage of expenditure on Establishment and Tools and Plant to the Works Outlay in the Irrigation and Flood Control Department during 2007-2008 to 2009-2010 are indicated below, (The percentage fixed by the Government in 1955 for supervision charges recoverable for works done for other departments, outside bodies etc. range between 7.5 and 15 for Establishment charges and between 0.5 and 1 for Tools and Plant charges depending on the cost of works).

| Year and Head of Account | Works Outlay | Establishment charges | Percentage of Establishment charges to Works outlay | Tools and Plant Charges | Percentage of Tools and Plant Charges to Works Outlay |
|---|--------------|-----------------------|---|-------------------------|---|
| | (₹ in Lakh) | | | (₹ in Lakh) | |
| 2700- Major Irrigation- | | | | | |
| 2007-2008 | 1,65.48 | 1,90.54 | 115.14 | - | - |
| 2008-2009 | 33.56 | 3,29.97 | 983.22 | - | - |
| 2009-2010 | 1,08.69 | 2,96.17 | 272.49 | - | - |
| 2701- Medium Irrigation- | | | | | |
| 2007-2008 | 31,18.22 | 10,55.97 | 33.86 | 7.49 | 0.24 |
| 2008-2009 | 5,85.45 | 37,02.16 | 632.36 | 8.00 | 1.36 |
| 2009-2010 | 4,79.87 | 40,70.31 | 848.21 | - | - |
| 2702- Minor Irrigation- | | | | | |
| 2007-2008 | 19,91.34 | 1,09,50.27 | 549.89 | 10.71 | 0.53 |
| 2008-2009 | 7,83.56 | 1,26,38.64 | 1612.97 | 9.02 | 1.15 |
| 2009-2010 | 8,46.47 | 1,49,88.56 | 1770.71 | 24.07 | 2.85 |
| 2711- Flood Control and Drainage- | | | | | |
| 2007-2008 | 6,01.79 | 28,53.45 | 474.16 | 12.63 | 2.09 |
| 2008-2009 | 5,11.33 | 29,51.67 | 577.25 | 15.27 | 2.98 |
| 2009-2010 | 5,43.11 | 36,74.80 | 676.62 | 13.49 | 2.48 |
| 4701- Capital Outlay on Medium Irrigation- | | | | | |
| 2007-2008 | 49,76.61 | 10,87.26 | 21.84 | 44.77 | 0.89 |
| 2008-2009 | 35,78.41 | 62,94.14 | 175.88 | 22.57 | 0.63 |
| 2009-2010 | 10,62.37 | 62,53.05 | 588.68 | - | - |
| 4702 Capital Outlay on Minor Irrigation | | | | | |
| 2007-2008 | 84,36.49 | - | - | - | - |
| 2008-2009 | 1,24,80.86 | - | - | - | - |
| 2009-2010 | 2,65,46.76 | - | - | - | - |
| 4711- Capital Outlay on Flood Control Projects- | | | | | |
| 2007-2008 | 28,70.00 | 29.56 | 1.02 | - | - |
| 2008-2009 | 56,26.63 | 1,38.14 | 2.45 | - | - |
| 2009-2010 | 50,47.20 | - | - | - | - |

GRANT NO.23 – PUBLIC HEALTH ENGINEERING DEPARTMENT**MAJOR HEADS**

| | | | | | |
|---------------------|---|------------|-------------------------------|-----------------------|--------------------------|
| 2055 | Police | | | | |
| 2215 | Water Supply and Sanitation | | | | |
| 4215 | Capital Outlay on Water Supply and Sanitation | | | | |
| 4250 | Capital Outlay on Other Social Services | | | | |
| | | | Total Grant/ Appropriation | Actual Expenditure | Excess (+) Saving (-) |
| | | | | (₹ in thousand) | |
| Revenue: | | | | | |
| Voted- | | | | | |
| | Original | 5,19,41,51 | | | |
| | | | 5,21,93,25 | 4,96,60,82 | (-)25,32,43 |
| | Supplementary | 2,51,74 | | | |
| | Amount surrendered during the year | | | | ... |
| Capital : | | | | | |
| Voted- | | | | | |
| | Original | 3,34,00,00 | | | |
| | | | 3,45,31,00 | 5,05,00,28 | (+) 1,59,69,28 |
| | Supplementary | 11,31,00 | | | |
| | Amount surrendered during the year | | | | ... |
| Notes and Comments: | | | | | |

Revenue Section

- Supplementary Grant of ₹ 2,51.74 lakh proved injudicious as the expenditure did not come even upto the level of original provision of ₹ 5,19,41.51 lakh resulting in saving of ₹ 25,32.43 lakh. No portion of final saving of ₹ 25,32.43 lakh was anticipated and surrendered.

GRANT NO. 23 (Contd.)

2. Significant saving occurred mainly under the following Heads; reasons thereof were not communicated.

| Head | Total Grant/ Appropriation | Actual Expenditure | Saving (-) |
|-------------|---|-----------------------|------------|
| (₹ in Lakh) | | | |
| 2055 | 00 117 0099 General | | |
| | 0957 Internal Security (Chief Engineer PHE, Kashmir) | | |
| | O 40.00 | | |
| | S 10.00 | 50.00 | (-) 5.00 |
| | 1002 Public Health Engineering Department, Jammu | | |
| | O 4,55.19 | | |
| | S 53.72 | 5,08.91 | (-)21.05 |
| 2215 | 01 001 0099 General | | |
| | 1001 Public Health Engineering Department, Kashmir | | |
| | O 2,15,55.81 | | |
| | S 1,88.02 | 2,17,43.83 | (-)5,89.19 |
| | 1002 Public Health Engineering Department, Jammu | | |
| | O 2,83,90.51 | | |
| | S - | 2,83,90.51 | (-)8,47.88 |
| 2215 | 01 101 0011 State Plan Normal | | |
| | 1001 Public Health Engineering Department, Kashmir | | |
| | O 8,00.00 | | |
| | S - | 8,00.00 | (-)3,69.38 |

3. Entire provision remained unutilized under the following Heads; reasons for which were not communicated

| Head | Total Grant/ Appropriation |
|--|-------------------------------|
| (₹ in Lakh) | |
| 2215 01 101 0011 State Plan Normal | |
| 1002 Public Health Engineering Department Jammu | 6,00.00 |
| 2215 01 102 0031 Centrally Sponsored Scheme | |
| 0693 Accelerated Water Supply Scheme | 1,00.00 |

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

4. Supplementary provision of ₹11,31.00 lakh proved inadequate in view of final excess of ₹1,59,69.28lakh. The excess requires regularization.

5. Excess in the Grant occurred mainly under the following Head/Scheme which requires regularization.

| Head | Total Grant/ Appropriation | Actual Expenditure | Excess(+) |
|------|--|-----------------------|--------------------------|
| | | (₹ in Lakh) | |
| 4215 | 01 102 0031 Centrally Sponsored Scheme | | |
| | 0693 Accelerated Water Supply Scheme | | |
| | O 1,97,00.00 | | |
| | S - | 1,97,00.00 | 3,18,88.99 (+)1,21,88.99 |

6. Entire original provision of ₹ 2,00.00 lakh under Major Head 4215-Capital Outlay on Water Supply and Sanitation placed for Swajaldhara (Centrally Sponsored Scheme) and Supplementary provision of ₹1,31.00 lakh under Major head 4250- Capital Outlay on Other Social Service placed for Earthquake related work has remained unutilized throughout the year; reasons for which were not communicated

7. The State Government has placed the budgetary provision of ₹ 1,45,00.00 lakh (Original ₹ 1,35,00.00 lakh and supplementary ₹ 10,00.00 lakh) under Major head 4215-Capital Outlay on Water Supply and Sanitation against the controlling officers viz., Chief Engineer Public Health Engineering Department, Kashmir and Chief Engineer Public Health Engineering Department Jammu, but the subordinate officers incurred the expenditure on different schemes having no provision in the Demand for Grants as approved by the Legislature thereby violating basic Govt. Accounting Principle as established in the J&K State Budget Manual. The deviation from prescribed procedure in formulating the actual 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 whether the expenditure was incurred on any New Services/ New Instrument of Service and also in making comparison of excess/ saving sub-head wise.

9. Suspense Transactions: - The expenditure in the Grant includes ₹ Nil under the Head "Suspense". The nature of transactions under the Head Suspense and the accounting procedure have been explained in Note:- 12 of Grant No: 5-Ladakh Affairs Department. An analysis of transactions accounted for under this Head in the Grant during 2009-2010 together with the Opening and Closing balance is given below:-

| GRANT NO. 23 (Contd.) | | | | | |
|--|--|--------------------------|--|---|--|
| Particulars / Major Head of Account | Opening balance as on 1 st April 2009 | Debits | Credits | Closing Balance as on 31 st March 2010 | |
| (₹ in Lakh) | | | | | |
| 2215 Water Supply and Sanitation- | | | | | |
| Purchases | 72.82 | - | - | | 72.82 |
| Stock | (-)3,09.31 | - | 90.86 | | (-)4,00.17 |
| Miscellaneous Public Works Advance | 2,54.75 | - | - | | 2,54.75 |
| Workshop Suspense | (-) 9.94 | - | - | | (-) 9.94 |
| Total | (+)8.32 | - | 90.86 | | (-)82.54 |
| 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 of Tools and Plant bore to the Works Outlay in the Public Health Engineering Department during 2007-2008 to 2009-2010 are indicated below: (The percentage fixed by the Government in 1955 for supervision charges recoverable for works done for other departments, outside bodies etc. range between 7.5 and 15 for Establishment Charges and between 0.5 and 1 for Tools and Plant Charges depending on the cost of works). | | | | |
| Year and Head of Account | Works Outlay | Establishment Charges | Percentage of Establishment Charges to Works Outlay | Tools and Plant Charges | Percentage of Tools and Plant Charges to Works Outlay |
| (₹ in Lakh) | | | | | |
| 2215- Water Supply and Sanitation- | | | | | |
| 2007-2008 | 69,71.58 | 2,00,81.07 | 2,88.04 | 35.64 | 0.51 |
| 2008-2009 | 20,30.31 | 4,10,66.62 | 2022.67 | 1,08.45 | 5.34 |
| 2009-2010 | 19,58.69 | 4,70,90.05 | 24,04.16 | 81.42 | 4.16 |

GRANT NO. 23 (Concl.)

| Year and Head of Account | | Works Outlay | Establishment Charges | Percentage of Establishment Charges to Works Outlay | Tools and Plant Charges | Percentage of Tools and Plant Charges to Works Outlay |
|--------------------------|---|--------------|-----------------------|---|-------------------------|---|
| | | ₹ in Lakh | | | ₹ in Lakh | |
| 4215- | Capital Outlay on Water Supply & Sanitation | | | | | |
| | 2007-2008 | 2,88,56.62 | - | - | 4,12.95 | 1.43 |
| | 2008-2009 | 4,96,30.16 | 6,83.06 | 1.38 | 2,91.11 | 0.59 |
| | 2009-2010 | 4,96,60.76 | 1,51.03 | 0.30 | 6,88.48 | 1.39 |

GRANT NO. 24 – HOSPITALITY, PROTOCOL AND TOSHAKHANA DEPARTMENT**MAJOR HEADS**

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

| | | Total Grant/ Appropriation | Actual Expenditure (₹ in thousand) | Excess (+) Saving (-) |
|------------------------------------|------------|-------------------------------|--|--------------------------|
| Revenue: | | | | |
| Voted- | | | | |
| Original | 1,00,28,50 | 1,06,45,79 | 1,01,29,68 | (-)5,16,11 |
| Supplementary | 6,17,29 | | | |
| Amount surrendered during the year | | | | ... |
| Capital: | | | | |
| Voted- | | | | |
| Original | - | - | 46,91 | (+)46,91 |
| Supplementary | - | | | |
| Amount surrendered during the year | | | | ... |

Notes and Comments:

Revenue Section

- Supplementary Grant of ₹ 6,17.29 lakh proved excessive in view of the final saving of ₹5,16.11 lakh. No portion of final saving was anticipated and surrendered.
- Persistent saving in the Grant occurred during the last five years also as detailed below:-

| Year | Total Grant/ Appropriation | Actual Expenditure | Saving (-) |
|-----------|-------------------------------|-----------------------|-------------|
| | (₹ in Lakh) | | |
| 2004-2005 | 20,43.53 | 11,37.32 | (-)9,06.21 |
| 2005-2006 | 21,70.73 | 20,05.27 | (-)1,65.46 |
| 2006-2007 | 79,83.49 | 71,55.69 | (-)8,27.80 |
| 2007-2008 | 88,79.84 | 71,87.14 | (-)16,92.70 |
| 2008-2009 | 95,66.13 | 89,11.14 | (-)6,54.99 |

GRANT NO. 24 (Contd.)

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

| Head | | | | Total Grant/ Appropriation | Actual Expenditure (₹ in Lakh) | Saving (-) |
|------|-----|------|--|-------------------------------|--------------------------------------|------------|
| 2055 | 117 | 0099 | General | | | |
| | | 0464 | Resident Commissioner, New Delhi | | | |
| | | | O | 14,86.63 | | |
| | | | S | - | 14,86.63 | (-)19.65 |
| 2059 | 80 | 103 | 0099 General | | | |
| | | 0459 | Furnishing | | | |
| | | | O | 85.00 | | |
| | | | S | 12.70 | 97.70 | (-)42.00 |
| 2070 | 800 | 0099 | General | | | |
| | | 0464 | Resident Commissioner, New Delhi | | | |
| | | | O | 6,29.71 | | |
| | | | S | - | 6,29.71 | (-)83.62 |
| | | 0486 | Trade Agency Mumbai | | | |
| | | | O | 59.07 | | |
| | | | S | - | 59.07 | (-)14.36 |
| | | 0791 | Hospitality and Protocol Department, Jammu | | | |
| | | | O | 2,11.37 | | |
| | | | S | - | 2,11.37 | (-) 19.57 |
| | | 0792 | Hospitality and Protocol Department, Kashmir | | | |
| | | | O | 3,46.31 | | |
| | | | S | - | 3,46.31 | (-)50.18 |
| 2216 | 01 | 700 | 0099 General | | | |
| | | 0481 | Maintenance | | | |
| | | | O | 8,00.00 | | |
| | | | S | 1,50.00 | 9,50.00 | (-)9,44.46 |
| | | 0515 | Construction | | | |
| | | | O | 3,80.00 | | |
| | | | S | 1,20.00 | 5,00.00 | (-)1,23.43 |

GRANT NO. 24 (Concl.)

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

| Head | | | | Total Grant/ Appropriation | Actual Expenditure (₹ in Lakh) | Excess (+) |
|------|-----|------|-----------------------------------|-------------------------------|--------------------------------------|------------|
| 2055 | 117 | 0099 | General | | | |
| | | 1824 | Director Estates | | | |
| | | | O | 34,00.00 | | |
| | | | S | 2,72.61 | 36,72.61 | (+)85.13 |
| 2070 | 800 | 0099 | General | | | |
| | | 0793 | Director Hospitality and Protocol | | | |
| | | | O | 2,68.50 | | |
| | | | S | - | 2,68.50 | (+)14.09 |
| 2216 | 01 | 700 | 0099 | General | | |
| | | 0417 | Estates Divisions | | | |
| | | | O | 11,55.35 | | |
| | | | S | 12.26 | 11,67.61 | (+)5,22.98 |
| | | 0583 | Dy. Director Estates | | | |
| | | | O | 8,30.39 | | |
| | | | S | 36.44 | 8,66.83 | (+)1.72 |
| | | 1824 | Director Estates | | | |
| | | | O | 3,60.33 | | |
| | | | S | 13.28 | 3,73.61 | (+)1,57.59 |

Capital Section

5. Entire Expenditure of ₹ 46.91 lakh { ₹0.82 lakh on Non Functional Buildings (PWD) Kashmir, ₹ 6.09 lakh on Non-Functional Buildings (PWD) Jammu and ₹ 40.00 lakh on Acquisition of Land-Buildings and construction} under Major Head 4059-Capital Outlay on Public Works has been incurred without Budgetary provision; reasons thereof 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 (-) |
|------------------------------------|----------|-------------------------------|-----------------------|--------------------------|
| (₹ in thousand) | | | | |
| Revenue: | | | | |
| Voted- | | | | |
| Original | 36,02,92 | | | |
| | | 36,02,92 | 83,71,60 | (+)47,68,68 |
| Supplementary | - | | | |
| Amount surrendered during the year | | | | ... |
| Capital: | | | | |
| Voted- | | | | |
| Original | 69,65,27 | | | |
| | | 71,76,28 | 1,96,51 | (-)69,79,77 |
| Supplementary | 2,11,01 | | | |
| Amount surrendered during the year | | | | ... |
| Notes and Comments | | | | |

Revenue Section

- Original provision of ₹ 36,02.92 lakh proved meagre in view of excess of ₹ 47,68.68 lakh. The final excess of ₹ 47,68.68 lakh needs regularization.
- Persistent excess in the Grant occurred during the last five years also.

| Year | Total Grant/ Appropriation | Actual Expenditure | Excess (+) |
|-------------|-------------------------------|-----------------------|-------------|
| (₹ in Lakh) | | | |
| 2004-2005 | 25,39.95 | 29,67.45 | (+)4,27.50 |
| 2005-2006 | 23,74.60 | 34,95.24 | (+)11,20.64 |
| 2006-2007 | 25,19.84 | 36,69.46 | (+)11,49.62 |
| 2007-2008 | 27,71.22 | 39,29.73 | (+)11,58.51 |
| 2008-2009 | 32,07.18 | 41,79.73 | (+) 9,72.55 |

GRANT NO. 25 (Contd.)

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

| Head | | | | Total Grant/ Appropriation | Actual Expenditure (₹ in Lakh) | Excess(+) |
|---------|-----|------|----------------------------------|-------------------------------|--------------------------------------|-------------|
| 2058 | 001 | 0099 | General | | | |
| | | 1625 | Director Stationery and Supplies | | | |
| | | | O | 68.57 | | |
| | | | S | - | 3,28.15 | (+)2,59.58 |
| 2058 | 001 | 0011 | State Plan Nomal | | | |
| | | 1625 | Director Stationery and Supplies | | | |
| | | | O | 10.63 | | |
| | | | S | - | 14.47 | (+)3.84 |
| 2230 01 | 001 | 0099 | General | | | |
| | | 1633 | Labour Commissioner | | | |
| | | | O | 1,14.72 | | |
| | | | S | - | 28,33.80 | (+)27,19.08 |
| 2230 01 | 102 | 0099 | General | | | |
| | | 1639 | District Labour Welfare Scheme | | | |
| | | | O | 35.69 | | |
| | | | S | - | 42.18 | (+)6.49 |
| 2230 02 | 001 | 0099 | General | | | |
| | | 1641 | Director Employment | | | |
| | | | O | 5,90.64 | | |
| | | | S | - | 32,09.67* | (+)26,19.03 |

*The expenditure includes ₹ 6,86.50 lakh as subsidy, ₹ 15,98.14 lakh as Margin Money and ₹ 1,25.00 lakh as Plan expenditure transfer against which there is no separate provision provided in the Demand for Grants.

GRANT NO. 25 (Contd.)

4. Saving occurred mainly under the following Heads; reasons for which have not been communicated.

| Head | | | | Total Grant/ Appropriation | Actual Expenditure (₹ in Lakh) | Saving (-) |
|---------|-----|------|----------------------------|-------------------------------|--------------------------------------|-------------|
| 2058 | 101 | 0099 | General | | | |
| | | 1626 | Stationery Depot, Jammu | | | |
| | | | O 2,39.82 | | | |
| | | | S - | 2,39.82 | 0.01 | (-)2,39.81 |
| | | 1627 | Stationery Depot, Srinagar | | | |
| | | | O 2,29.31 | | | |
| | | | S - | 2,29.31 | 1,76.11 | (-)53.20 |
| 2058 | 103 | 0099 | General | | | |
| | | 1630 | Government Press, Jammu | | | |
| | | | O 8,37.47 | | | |
| | | | S - | 8,37.47 | 6,42.44 | (-)1,95.03 |
| | | 1631 | Government Press, Srinagar | | | |
| | | | O 7,84.76 | | | |
| | | | S - | 7,84.76 | 6,73.76 | (-)1,11.00 |
| 2230 01 | 001 | 0099 | General | | | |
| | | 1634 | Regional Office's Labour | | | |
| | | | O 4,16.93 | | | |
| | | | S - | 4,16.93 | 1,75.90 | (-)2,41.03 |
| 2230 01 | 102 | 0099 | General | | | |
| | | 1638 | Factories | | | |
| | | | O 38.29 | | | |
| | | | S - | 38.29 | 14.03 | (-) 24.26 |
| 2230 01 | 103 | 0099 | General | | | |
| | | 1645 | Employment Insurance | | | |
| | | | O 2,02.00 | | | |
| | | | S - | 2,02.00 | 95.18 | (-) 1,06.82 |

GRANT NO. 25 (Concl'd.)

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

| Head | | | Actual Expenditure (₹ in Lakh) | |
|------|----|-----|--------------------------------------|-------|
| 2230 | 01 | 800 | Other expenditure | 67.46 |
| 2230 | 02 | 101 | Employment Scheme | 71.70 |

Capital Section

6. Supplementary Grant of ₹ 2,11.01 lakh proved unjustified as the expenditure did not come even up to the level of original provision of ₹ 69,65.27 lakh. No portion of the final saving of ₹ 69,79.77 lakh was anticipated and surrendered.

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

| Year | Total Grant/ Appropriation | Actual Expenditure (₹ in Lakh) | Saving (-) |
|-----------|-------------------------------|--------------------------------------|--------------|
| 2004-2005 | 19,63.50 | 50.79 | (-)19,12.71 |
| 2005-2006 | 16,63.50 | 1,30.42 | (-)15,33.08 |
| 2006-2007 | 16,63.50 | 1,15.29 | (-)15,48.21 |
| 2007-2008 | 36,16.07 | 1,45.95 | (-) 34,70.12 |
| 2008-2009 | 78,04.26 | 3,60.72 | (-) 74,43.54 |

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

| Head | | | Total Grant/ Appropriation | Actual Expenditure (₹ in Lakh) | Excess (+) |
|------|-----|------|----------------------------------|--------------------------------------|------------|
| 4058 | 103 | 0011 | State Plan Normal | | |
| | | 1630 | Government Press, Jammu | | |
| | | O | 46.00 | | |
| | | S | - | 46.00 | (+)6.98 |
| | | 1631 | Government Press, Srinagar | | |
| | | O | 1,00.00 | | |
| | | S | - | 1,00.00 | (+)24.66 |
| 4058 | 800 | 0011 | State Plan Normal | | |
| | | 1625 | Director Stationery and Supplies | | |
| | | O | 13.05 | | |
| | | S | - | 13.05 | (+)5.83 |

9. Entire provision of ₹ 70,17.23 lakh (Original ₹ 68,06.22 lakh and Supplementary ₹ 2,11.01 lakh) under Major Head 4250-Capital Outlay on Other Social Services remained unutilized throughout the year; reasons for which were not communicated.

GRANT NO. 26 – FISHERIES DEPARTMENT

MAJOR HEADS

2405 Fisheries

4405 Capital Outlay on Fisheries

| | | Total Grant/ Appropriation | Actual Expenditure | Excess (+) Saving (-) |
|------------------------------------|----------|-------------------------------|-----------------------|--------------------------|
| | | (₹ in thousand) | | |
| Revenue: | | | | |
| Voted- | | | | |
| Original | 29,42,44 | | | |
| | | 30,08,84 | 28,78,66 | (-)1,30,18 |
| Supplementary | 66,40 | | | |
| Amount surrendered during the year | | | | |
| Capital: | | | | |
| Voted- | | | | |
| Original | 10,05,00 | | | |
| | | 10,05,00 | 10,59,80 | (+)54,80 |
| Supplementary | - | | | |
| Amount surrendered during the year | | | | |
| Notes and Comments: | | | | |

Revenue Section

- Supplementary Grant of ₹ 66.40 lakh proved injudicious as the expenditure did not come even upto the level of Original provision of ₹ 29,42.44 lakh resulting in saving of ₹ 1,30.18 lakh . No portion of final saving was anticipated and surrendered
- Persistent saving in the Grant occurred during the last five years also.

| Year | Total Grant/ Appropriation | Actual Expenditure | Saving (-) |
|-----------|-------------------------------|-----------------------|------------|
| | (₹ in Lakh) | | |
| 2004-2005 | 16,53.87 | 15,73.33 | (-)80.54 |
| 2005-2006 | 19,43.85 | 18,18.69 | (-)1,25.16 |
| 2006-2007 | 19,37.41 | 18,97.97 | (-)39.44 |
| 2007-2008 | 21,64.30 | 21,54.31 | (-)9.99 |
| 2008-2009 | 23,14.70 | 22,62.94 | (-) 51.76 |

GRANT NO. 26 (Contd.)

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

| Head | Total Grant/ Appropriation | Actual Expenditure | Saving (-) |
|--|-------------------------------|-----------------------|-------------|
| | | | (₹ in Lakh) |
| 2405 001 0099 General 1000 Dy. Director Fisheries | 7,16.41 | 11.37 | (-)7,05.04 |

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

| Head | Total Grant/ Appropriation | Actual Expenditure | Excess(+) |
|---|-------------------------------|-----------------------|-------------|
| | | | (₹ in Lakh) |
| 2405 001 0099 General 0997 Director Fisheries O 22,21.03 S 66.40 | 22,87.43 | 27,87.74 | (+)5,00.31 |

5. Expenditure under the following Head was incurred without Budgetary provision; reasons for which have not been communicated.

| Head | Actual Expenditure |
|---|-----------------------|
| | (₹ in Lakh) |
| 2405 800 0031 Centrally Sponsored Scheme 0874 Assistance for Wild life and Implementation Programme (CSS) | 76.55 |

Capital Section

6. Original provision of ₹ 10,05.00 lakh proved insufficient in view of the excess of ₹ 54.80 lakh, which requires regularization.
7. Excess over the provision occurred under the following Head; reasons for which have not been intimated.

| Head | Total Grant/ Appropriation | Actual Expenditure | Excess(+) |
|---|-------------------------------|-----------------------|-------------|
| | | | (₹ in Lakh) |
| 4405 800 0011 State Plan Normal 0904 Building Work Programme O 8,50.00 S | 8,50.00 | 9,44.67 | (+)94.67 |

GRANT NO. 26 (Concl.)

8. Expenditure under the following Schemes was incurred without Budgetary provision; reasons for which have not been communicated.

| Head | | | | Actual Expenditure (₹ in Lakh) |
|------|-----|------|------------------------------|--------------------------------------|
| 4405 | 001 | 0011 | State Plan Normal | |
| | | 1000 | Dy. Director Fisheries | 11.26 |
| 4405 | 800 | 0031 | Centrally Sponsored Schemes | |
| | | 2297 | Rashtriya Krishi Vikas Yojna | 1,03.88 |

9. Entire provision under the following Schemes remained un-utilized throughout the year; reasons for which have not been communicated.

| Head | | | | Total Grant/ Appropriation (₹ in Lakh) |
|------|-----|------|---|--|
| 4405 | 800 | 0031 | Centrally Sponsored Scheme | |
| | | 0874 | Assistance for Wild Life and Implementation Programme | 1,00.00 |
| | | 0914 | Welfare of Fishermen | 55.00 |

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

| | |
|------|--|
| 2202 | General Education |
| 2203 | Technical Education |
| 2205 | Art and Culture |
| 2215 | Water Supply and Sanitation |
| 2230 | Labour and Employment |
| 4202 | Capital Outlay on Education, Sports, Art and Culture |
| 4250 | Capital Outlay on Other Social Services |

| | | Total Grant/ Appropriation | Actual Expenditure | Excess (+) Saving (-) |
|------------------------------------|------------|-------------------------------|-----------------------|--------------------------|
| (₹ in thousand) | | | | |
| Revenue: | | | | |
| Voted- | | | | |
| Original | 2,75,95,84 | 2,75,95,84 | 4,50,25,47 | (+)1,74,29,63 |
| Supplementary | - | | | |
| Amount surrendered during the year | | | | |
| Capital: | | | | |
| Voted- | | | | |
| Original | 1,91,72,00 | 1,91,72,00 | 1,28,23,16 | (-)63,48,84 |
| Supplementary | - | | | |
| Amount surrendered during the year | | | | |
| Notes and Comments: | | | | |

Revenue Section

1. Original provision of ₹ 2,75,95.84 lakh proved meagre in view of the excess of ₹ 1,74,29.63 lakh. The final excess of ₹ 1,74,29.63 lakh needs regularization. Excess of ₹ 8,29.85 lakh and ₹ 39,04.07 lakh occurred during the last two years also.
2. Provision of ₹ 46,00.18 lakh (Non-Plan) and ₹ 5,13.86 lakh (Plan) under Major Head 2203-Technical Education, had been placed in lumpsum with Controlling Officers, in the approved Demand for Grant. The Drawing and Disbursing Officers have incurred the expenditure on the Schemes not contemplated in the approved Demand for Grants. This has deprived Audit in making comparison of excess/saving Sub-Head wise; reasons for placing the funds with the Controlling Officers have not been intimated.

GRANT NO. 27. (Contd.)

3. Excess over the provision occurred mainly under the following Head/ Schemes; reasons for which have not been intimated.

| Head | Total Grant/ Appropriation | Actual Expenditure | Excess(+) |
|------------------|--------------------------------------|-----------------------|------------|
| (₹ in Lakh) | | | |
| 2202 03 102 0099 | General | | |
| | 0550 Grants to Jammu University | | |
| | O 43,81.00 | | |
| | S - | 43,81.00 | 50,85.80 |
| | | | (+)7,04.80 |
| 2202 03 104 0099 | General | | |
| | 0531 Grant-in-aid for other Colleges | | |
| | O 1,25.47 | | |
| | S - | 1,25.47 | 3,30.56 |
| | | | (+)2,05.09 |
| | 0541 Islamia College | | |
| | O 7,73.36 | | |
| | S - | 7,73.36 | 8,91.00 |
| | | | (+)1,17.64 |

4. Excess was partly counterbalanced by the saving under the following Heads; reasons for which have not been intimated.

| Head | Total Grant/ Appropriation | Actual Expenditure | Saving(-) |
|------------------|-----------------------------------|-----------------------|------------|
| (₹ in Lakh) | | | |
| 2202 03 102 0099 | General | | |
| | 0549 Grants to Kashmir University | | |
| | O 52,49.00 | | |
| | S - | 52,49.00 | 44,48.54 |
| | | | (-)8,00.46 |
| | 1258 Grants to PG Class of KU | | |
| | O 16.03 | | |
| | S - | 16.03 | 5.00 |
| | | | (-)11.03 |
| 2202 03 103 0099 | General | | |
| | 0534 Government Degree College | | |
| | O 92,25.82 | | |
| | S - | 92,25.82 | 90,76.16 |
| | | | (-)1,49.66 |
| 2202 03 103 0011 | State Plan Normal | | |
| | 0534 Government Degree College | | |
| | O 12,00.00 | | |
| | S - | 12,00.00 | 6,34.68 |
| | | | (-)5,65.32 |

GRANT NO. 27. (Contd.)

| Head | | | | Total Grant/ Appropriation | Actual Expenditure | Saving(-) |
|------|----|-----|--|-------------------------------|-----------------------|-----------|
| | | | | (₹ in Lakh) | | |
| 2202 | 03 | 104 | 0099 General | | | |
| | | | 2264 Gandhi Memorial College (Non-Migrant), Srinagar | | | |
| | | | O 1,38.00 | | | |
| | | | S - | 1,38.00 | 49.80 | (-)88.20 |
| 2202 | 03 | 107 | 0099 General | | | |
| | | | 0545 Bad Pocket | | | |
| | | | O 10.00 | | | |
| | | | S - | 10.00 | 1.14 | (-)8.86 |
| 2205 | | 102 | 0099 General | | | |
| | | | 0555 Grants to Academy of Arts, Culture and Languages | | | |
| | | | O 10,18.00 | | | |
| | | | S - | 10,18.00 | 9,93.50 | (-)24.50 |

5. Expenditure under the following Heads was incurred without Budgetary provision; reasons thereof were not intimated

| Head | | | | Actual Expenditure |
|------|----|-----|---|-----------------------|
| | | | | (₹ in Lakh) |
| 2202 | 03 | 001 | 0011 State Plan Normal | |
| | | | 1340 Education Commissioner | 1,93,11.15 |
| 2202 | 03 | 107 | 0011 State Plan Normal | |
| | | | 0296 Merit-cum-Poverty | 2.28 |
| 2215 | 01 | 001 | 0099 General | |
| | | | 1001 Public Health Engineering Department, Kmr. | 2.22 |

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

| Head | | | | Total Grant/ Appropriation |
|------|----|-----|---|-------------------------------|
| | | | | (₹ in Lakh) |
| 2202 | 03 | 104 | 0099 General | |
| | | | 2265 Vishwabharti Women College Rainawari Srinagar | 93.00 |

GRANT NO. 27. (Concl.)

| Head | Total Grant/ Appropriation (₹ in Lakh) |
|------------------------------------|--|
| 2230 02 001 0011 State Plan Normal | |
| 1644 Craftsman Training | 2,50.00 |

Capital Section

7. In the Capital section, Original provision of ₹ 1,91,72.00 lakh proved excessive in view of final saving of ₹ 63,48.84 lakh. No portion of final saving of ₹ 63,48.84 lakh was anticipated and surrendered.

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

| Year | Total Grant/ Appropriation | Actual Expenditure | Saving (-) |
|-----------|-------------------------------|-----------------------|-------------|
| | (₹ in Lakh) | | |
| 2005-2006 | 73,83.16 | 59,62.19 | (-)14,20.97 |
| 2006-2007 | 83,03.53 | 61,87.76 | (-)21,15.77 |
| 2007-2008 | 1,01,20.00 | 45,72.00 | (-)55,48.00 |
| 2008-2009 | 1,69,48.10 | 89,73.46 | (-)79,74.64 |

9. Lump sum provision of ₹ 1,78, 22.00 lakh under Major Head 4202-Capital Outlay on Education, Sports and Art and Culture without giving detailed break-up deprived Audit in making comparison of Excess/Saving Sub-Head wise. Out of this provision an amount of ₹ 9,00.00 lakh kept for Modernisation of ITIS under Group Head 0031-Centrally Sponsored Schemes remained unutilized throughout the year.

10. Entire provision of ₹ 13,50.00 lakh under Major Head 4250-Capital Outlay on Other Social Services remained unutilized throughout the year; reasons for which were not communicated. Entire provision for the years 2004-05 to 2008-09 also remained un-utilized during these years; reasons for which were not communicated.

GRANT NO. 28 – RURAL DEVELOPMENT DEPARTMENT

MAJOR HEADS

| | | | | | |
|------------------------------------|--|--|-------------------------------|-----------------------|--------------------------|
| 2236 | Nutrition | | | | |
| 2501 | Special Programme for Rural Development | | | | |
| 2515 | Other Rural Development Programme | | | | |
| 4515 | Capital Outlay on Other Rural Development Programmes | | | | |
| | | | Total Grant/ Appropriation | Actual Expenditure | Excess (+) Saving (-) |
| | | | | (₹ in thousand) | |
| Revenue: | | | | | |
| Voted- | | | | | |
| Original | 1,49,22,64 | | 1,49,22,64 | 1,37,45,29 | (-)11,77,35 |
| Supplementary | - | | | | |
| Amount surrendered during the year | | | | | ... |
| <i>Charged</i> | | | | | |
| Original | - | | 2,22 | 2,22 | - |
| Supplementary | 2,22 | | | | |
| Amount surrendered during the year | | | | | ... |
| Capital: | | | | | |
| Voted- | | | | | |
| Original | 1,74,01,44 | | 1,74,01,44 | 1,61,81,59 | (-)12,19,85 |
| Supplementary | - | | | | |
| Amount surrendered during the year | | | | | ... |
| Notes and Comments: | | | | | |

Revenue Section

- Original provision of ₹ 1,49,22.64 lakh proved excessive in view of the final saving of ₹ 11,77.35 lakh. No portion of final saving of ₹ 11,77.35 lakh was anticipated and surrendered. Saving of ₹ 2,57.82 lakh occurred during the last year also.

GRANT NO. 28 (Contd.)

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

| Head | | | | | Total Grant/ Appropriation | Actual Expenditure (₹ in Lakh) | Saving (-) |
|------|----|-----|------|--|-------------------------------|--------------------------------------|--------------|
| 2236 | 80 | 800 | 0099 | General | | | |
| | | | 1839 | Applied Nutrition | | | |
| | | | | O | 3,68.44 | | |
| | | | | S | - | 3,68.44 | (-)1,04.95 |
| 2501 | 02 | 800 | 0011 | State Plan Normal | | | |
| | | | 0003 | IRDP, Jammu | | | |
| | | | | O | 3,50.00 | | |
| | | | | S | - | 3,50.00 | (-)3,39.75 |
| | | | 0004 | IRDP, Kashmir | | | |
| | | | | O | 5,76.00 | | |
| | | | | S | - | 5,76.00 | (-)4,68.09 |
| 2515 | | 001 | 0099 | General | | | |
| | | | 0105 | Agriculture Production Officers/BDOs, Jammu | | | |
| | | | | O | 23,85.47 | | |
| | | | | S | - | 23,85.47 | (-)2,99.58 |
| 2515 | | 102 | 0099 | General | | | |
| | | | 0051 | Community Development and Panchayat, Kashmir | | | |
| | | | | O | 41,83.31 | | |
| | | | | S | - | 41,83.31 | (-) 16,37.48 |
| | | | 0107 | Bench Mark Survey (Jammu) | | | |
| | | | | O | 14.76 | | |
| | | | | S | - | 14.76 | (-)5.97 |
| | | | 0109 | Asstt. Commissioner Development , Jammu | | | |
| | | | | O | 1,15.30 | | |
| | | | | S | - | 1,15.30 | (-) 18.76 |

GRANT NO. 28 (Contd.)

| Head | | | Total Grant/ Appropriation | Actual Expenditure (₹ in Lakh) | Saving (-) |
|------|-----|------|---|--------------------------------------|------------|
| 2515 | 102 | 0099 | General | | |
| | | 0111 | Director Rural Development, Jammu | | |
| | | | O 2,91.19 | | |
| | | | S - | 2,91.19 | 1,67.89 |
| | | | | | (-)1,23.30 |
| | | 0376 | Community Development and Panchayats, Jammu(CDP) | | |
| | | | O 22,56.95 | | |
| | | | S - | 22,56.95 | 19,28.15 |
| | | | | | (-)3,28.80 |
| | | 0574 | Bench Mark Survey, Kashmir | | |
| | | | O 14.76 | | |
| | | | S - | 14.76 | 4.04 |
| | | | | | (-) 10.72 |
| 2515 | 800 | 0099 | General | | |
| | | 0097 | Rural Engineering Department, Jammu | | |
| | | | O 7,40.14 | | |
| | | | S - | 7,40.14 | 6,19.77 |
| | | | | | (-)1,20.37 |
| | | 0099 | Distt. Panchayat Officer, Jammu | | |
| | | | O 94.05 | | |
| | | | S - | 94.05 | 56.49 |
| | | | | | (-)37.56 |
| | | 0487 | Rural Engineering Department, Kashmir | | |
| | | | O 2,94.14 | | |
| | | | S - | 2,94.14 | 2,38.79 |
| | | | | | (-)55.35 |
| | | 0548 | District Panchayat Officer, Kashmir | | |
| | | | O 1,76.23 | | |
| | | | S - | 1,76.23 | 81.56 |
| | | | | | (-)94.67 |

GRANT NO. 28 (Contd.)

3. The saving was partly counterbalanced by the excess under the following Heads/Schemes; reasons for which were not communicated.

| Head | | | | | Total Grant/ Appropriation | Actual Expenditure (₹ in Lakh) | Excess (+) |
|------|----|-----|------|---|-------------------------------|--------------------------------------|-------------|
| 2501 | 01 | 800 | 0099 | General | | | |
| | | | 0230 | Rural Sanitation | | | |
| | | | | O | 1,18.34 | | |
| | | | | S | - | 1,18.34 | (+) 47.24 |
| 2501 | 02 | 800 | 0011 | State Plan Normal | | | |
| | | | 0059 | DPAP, Doda | | | |
| | | | | O | 44.76 | | |
| | | | | S | - | 44.76 | (+) 9.78 |
| 2515 | | 001 | 0099 | General | | | |
| | | | 0029 | Assistant Commissioner Development, Kashmir | | | |
| | | | | O | 1,23.38 | | |
| | | | | S | - | 1,23.38 | (+) 7.89 |
| | | | 0055 | Agriculture production officers /BDOs, Kashmir | | | |
| | | | | O | 25,89.14 | | |
| | | | | S | - | 25,89.14 | (+) 7,49.96 |
| 2515 | | 102 | 0099 | General | | | |
| | | | 0118 | Director Rural Development, Kashmir | | | |
| | | | | O | 1,18.61 | | |
| | | | | S | - | 1,18.61 | (+) 16.09 |

4. Expenditure was incurred without Budget provisions under the following Sub-heads; reasons thereof have not been communicated.

| Head | | | | | Actual Expenditure (Lakh of ₹) |
|------|----|-----|------|--------------------------------------|--------------------------------------|
| 2236 | 02 | 102 | 0031 | Centrally Sponsored Scheme | |
| | | | 1287 | Integrated Child Development Schemes | 1.37 |
| 2501 | 01 | 800 | 0011 | State Plan Normal | |
| | | | 1956 | DRDA | 51.28 |

GRANT NO. 28 (Contd.)

| Head | | | | Actual Expenditure (₹ in Lakh) |
|------|---|-----|--|--------------------------------------|
| 2515 | - | 001 | 0011 State Plan Normal | |
| | | | 0376 Community Development and Panchayat | 16,20.70 |
| 2515 | - | 102 | 0099 General | |
| | | | 0235 Upgrading of Community Assets Kashmir | 1.68 |
| 2515 | - | 800 | 0031 Centrally Sponsored Scheme | |
| | | | 0230 Rural Sanitation | 28.72 |

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

| Head | | | | Total Grant/ Appropriation (₹ in Lakh) |
|------|----|-----|---|--|
| 2501 | 02 | 800 | 0011 State Plan Normal | |
| | | | 0052 DPAP, Udhampur | 37.67 |
| 2515 | - | 800 | 0031 Centrally Sponsored Scheme | |
| | | | 9866 Assistance under Backward Region Grant Fund (BRGF) | 30.00 |

Capital Section

6. Original provision of ₹ 1,74,01.44 lakh proved excessive in view of final saving of ₹12,19.85 lakh. No portion of final saving was anticipated and surrendered. Saving of ₹ 74,44.63 lakh occurred during the last year also.

7. Significant saving occurred mainly under the following Heads; reasons for which have not been intimated.

| Head | | | | Total Grant/ Appropriation | Actual Expenditure (₹ in Lakh) | Saving (-) |
|------|-----|------|--------------------------------|-------------------------------|--------------------------------------|-------------|
| 4515 | 102 | 0011 | State Plan Normal | | | |
| | | 0704 | Community Development, Kashmir | | | |
| | | O | 5,00.00 | | | |
| | | S | - | 5,00.00 | 1,20.92 | (-) 3,79.08 |

GRANT NO. 28 (Contd.)

| Head | | | Total Grant/ Appropriation | Actual Expenditure (₹ in Lakh) | Saving (-) |
|------|-----|------|---|--------------------------------------|--------------|
| 4515 | 102 | 0011 | State Plan Normal | | |
| | | 1821 | Swaran Jayanti Shehri Rozgar Yojana | | |
| | | O | 90,00.00 | | |
| | | S | - | 90,00.00 | (-) 88,91.84 |
| 4515 | 103 | 0011 | State Plan Normal | | |
| | | 0003 | IRDP, Jammu | | |
| | | O | 2,63.36 | | |
| | | S | - | 2,63.36 | (-) 2,38.36 |
| 4515 | 800 | 0011 | State Plan Normal | | |
| | | 2050 | Integrated Waste Land Development Programme | | |
| | | O | 2,31.00 | | |
| | | S | - | 2,31.00 | (-) 1,24.63 |
| | | 2304 | Model Villages | | |
| | | O | 9,00.00 | | |
| | | S | - | 9,00.00 | (-) 8,91.44 |

8. The saving was partly counterbalanced by the excess under the following Head/Schemes; reasons for which were not communicated.

| Head | | | Total Grant/ Appropriation | Actual Expenditure (₹ in Lakh) | Excess (+) |
|------|-----|------|---|--------------------------------------|--------------|
| 4515 | 103 | 0011 | State Plan Normal | | |
| | | 0023 | Employment Assurance Scheme (Kashmir) | | |
| | | O | 9,00.00 | | |
| | | S | - | 9,00.00 | (+) 60,94.21 |
| | | 0024 | Employment Assurance Scheme (Jammu) | | |
| | | O | 8,80.00 | | |
| | | S | - | 8,80.00 | (+) 20,33.80 |
| 4515 | 800 | 0031 | Centrally Sponsored Scheme | | |
| | | 9866 | Assistance under Backward Region Grant Fund (BRGF) | | |
| | | O | 15,00.00 | | |
| | | S | - | 15,00.00 | (+) 9,95.54 |

GRANT NO. 28 (Concl.)

| | | | | |
|------|-----|--|---|--|
| 9. | | Entire provision under following Heads remained unutilized throughout the year; the reasons for which have not been intimated. | | |
| Head | | | | Total Grant/ Appropriation (₹ in Lakh) |
| 4515 | 102 | 0011 | State Plan Normal | |
| | | 0046 | DPAP, Udhampur | 2,44.58 |
| | | 0059 | DPAP, Doda | 1,87.50 |
| | | 0230 | Rural Sanitation | 6,06.70 |
| | | 0384 | Community Development , Jammu | 5,00.00 |
| 4515 | 103 | 0011 | State Plan Normal | |
| | | 0004 | IRDP, Kashmir | 2,68.00 |
| | | 0064 | JRY, Jammu | 4,68.65 |
| | | 0341 | JRY, Kashmir | 9,51.65 |
| 10. | | Expenditure was incurred without Budget provisions under the following Sub-Heads; reasons thereof have not been communicated. | | |
| Head | | | | Actual Expenditure (₹ in Lakh) |
| 4515 | 103 | 0011 | State Plan Normal | |
| | | 0025 | Rural Development, Kashmir | 11,57.71 |
| | | 0376 | Community Development and Panchayat (State Plan) Jammu | 1.10 |
| | | 1670 | S.G.S.Y | 5,79.14 |
| | | 2090 | RSVY | 15,00.00 |
| 4515 | 800 | 0011 | State Plan Normal | |
| | | 1349 | Other Expenditure | 52.10 |
| | | 1671 | Indira Awas Yojana | 1,15.93 |
| | | 2141 | National Rural Employment Guarantee Scheme | 3.06 |

GRANT NO. 29 – TRANSPORT DEPARTMENT

MAJOR HEADS

| | |
|------|---|
| 2041 | Taxes on Vehicles |
| 2070 | Other Administrative Services |
| 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 (₹ in thousand) | Excess (+) Saving (-) |
|------------------------------------|----------|-------------------------------|--|--------------------------|
| Revenue: | | | | |
| Voted- | | | | |
| Original | 21,67,02 | 21,67,02 | 18,63,80 | (-)3,03,22 |
| Supplementary | - | | | |
| Amount surrendered during the year | | | | ... |
| <i>Charged-</i> | | | | |
| Original | - | 1,00 | 50 | (-)50 |
| Supplementary | 1,00 | | | |
| Amount surrendered during the year | | | | ... |
| Capital: | | | | |
| Voted- | | | | |
| Original | 25,40,40 | 25,40,40 | 54,06,97 | (+)28,66,57 |
| Supplementary | - | | | |
| Amount surrendered during the year | | | | ... |

Notes and Comments:

Revenue Section

1. Original provision of ₹ 21,67.02 lakh proved excessive in view of final saving of ₹ 3,03.22 lakh. No portion of the final saving was anticipated and surrendered.

GRANT NO. 29 (Contd.)

| 2 Persistent saving in revenue voted section occurred during the last four years also. | | | | |
|--|-------------------------------|--------------------|------------|--|
| Year | Total Grant/ Appropriation | Actual Expenditure | Saving (-) | |
| (₹ in Lakh) | | | | |
| 2005-2006 | 15,28.75 | 13,09.83 | (-)2,18.92 | |
| 2006-2007 | 15,47.86 | 13,10.59 | (-)2,37.27 | |
| 2007-2008 | 15,58.95 | 14,85.11 | (-)73.84 | |
| 2008-2009 | 19,32.94 | 16,48.63 | (-)2,84.31 | |

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

| Head | Total Grant/ Appropriation | Actual Expenditure | Saving (-) | |
|--|-------------------------------|--------------------|------------|------------|
| (₹ in Lakh) | | | | |
| 2041 001 0099 General | | | | |
| 0378 Transport's Commissioner Office | | | | |
| O | 2,83.26 | | | |
| S | - | 2,83.26 | 1,85.12 | (-)98.14 |
| 2041 101 0099 General | | | | |
| 0373 Regional Transport Office, Kashmir. | | | | |
| O | 1,62.72 | | | |
| S | - | 1,62.72 | 1,13.91 | (-)48.81 |
| 0395 Regional Transport Office, Jammu. | | | | |
| O | 1,58.44 | | | |
| S | - | 1,58.44 | 1,35.71 | (-)22.73 |
| 2070 114 0099 General | | | | |
| 0393 Motor Garages | | | | |
| O | 15,62.60 | | | |
| S | - | 15,62.60 | 14,29.05 | (-)1,33.55 |

Capital Section

4. Original Provision of ₹ 25,40.40 lakh proved meagre in view of the final excess of ₹ 28,66.57 lakh. The final excess of ₹ 28,66.57 lakh needs regularization.

5. Excess occurred under the following Head; reasons for which were not communicated.

| Head | Total Grant/ Appropriation | Actual Expenditure | Excess (+) | |
|---|-------------------------------|--------------------|------------|-------------|
| (₹ in Lakh) | | | | |
| 5055 190 0011 State Plan Normal | | | | |
| 0944 Investments in J&K Road Transport Corporation. | | | | |
| O | 5,00.00 | | | |
| S | - | 5,00.00 | 38,58.33 | (+)33,58.33 |

GRANT NO. 29 (Concl'd.)

| Head | Total Grant/ Appropriation | Actual Expenditure (₹ in Lakh) | Excess (+) |
|---------------------------------|-------------------------------|--------------------------------------|------------|
| 5055 190 0011 State Plan Normal | | | |
| 800 0011 State Plan Normal | | | |
| 0255 State Motor Garages | | | |
| O 1,00.00 | | | |
| S | 1,00.00 | 1,12.76 | (+)12.76 |

6. Excess was partly counterbalanced by the saving under the following Head; reasons for which were not communicated.

| Head | Total Grant/ Appropriation | Actual Expenditure (₹ in Lakh) | Saving (-) |
|-----------------------------|-------------------------------|--------------------------------------|------------|
| 7055 101 0099 General | | | |
| 1210 Loans for Transporters | | | |
| O 16,93.40 | | | |
| S | 16,93.40 | 13,71.65 | (-)3,21.75 |

7. Expenditure under the following Head was incurred without budgetary provisions, reasons thereof were not communicated.

| Head | Total Grant/ Appropriation | Actual Expenditure (₹ in Lakh) |
|--------------------------------------|-------------------------------|--------------------------------------|
| 4070 800 0011 State Plan Normal | | |
| 0378 Transport Commissioner's Office | | 64.24 |

8. Entire provisions under the following Head remained unutilized throughout the year; reasons thereof have not been communicated.

| Head | Total Grant/ Appropriation (₹ in Lakh) |
|------------------------------------|--|
| 4059 60 800 0011 State Plan Normal | |
| 0255 State Motor Garages. | 2,47.00 |

APPENDICES

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 (₹in thousand) | Amount of Advance sanctioned | Date of Sanction | Expenditure not recouped to the fund (₹in thousand) |
|--------------|------------------------------|---|------------------------------|------------------|--|
| 1. | 14-Revenue Department | 2029-Land Revenue | 2,00 | 30.04.1999 | 2,00 |
| 2. | 02-Home Department | 2055-Police | 200 | 31.05.2000 | 2,00 |
| 3. | 12-Agriculture Department | 2401-Crop Husbandry | 3,31 | 20.03.2007 | 3,31 |
| 4. | 02-Home Department | 2055-Police | 6,72 | 15.01.2008 | 6,72 |
| 5. | 02-Home Department | 2055-Police | 21,43 | 30.06.2008 | 21,43 |
| 6. | 02-Home Department | 2055-Police | 25 | 30.06.2008 | 25 |
| 7. | 06-Power | 2801-Power Development Department | 2,81 | 16.03.2009 | 2,81 |
| 8. | 02-Home Department | 2055-Police | 8,40 | 11.11.2009 | 8,40 |
| 9. | 02-Home Department | 2055-Police | 8,91 | 18.05.2009 | 8,91 |
| 10. | 02-Home Department | 2055-Police | 28,54 | 17.06.2009 | 28,54 |
| 11. | 02-Home Department | 2055-Police | 9,21 | 07.11.2009 | 9,21 |
| 12. | 02-Home Department | 2055-Police | 13,72 | 03.09.2009 | 13,72 |
| 13. | 02-Home Department | 2055-Police | 12,75 | 05.06.2009 | 12,75 |
| 14. | 02-Home Department | 2055-Police | 17,79 | 23.06.2009 | 17,79 |
| Total | | | | | 1,37,84 |

Note: Against the Credit Balance of ₹57,78,026 ending 31-3-2009, sanction orders to the tune of ₹1,93,33,829 were issued, out of which drawals to the tune of ₹ 1,92,33,829 were allowed during the year 2009-10, which resulted in excess drawal from the fund amounting to ₹1,34,55,803/- against Corpus of ₹1,00.00 lakh, therefore, being in contravention to the Financial Rules. An amount of ₹ 96,71,412/- (₹3,69,554 and ₹ 93,01,858 pertaining to previous years and 2009-2010 respectively) was recouped to the fund during the year resulting in un-recoupmnt of ₹1,37,84,391 ranging from the year April 1999 to March 2010, against which no provision for recoupmnt was provided for in the Demand for Grants.

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 | 3,50,00 | 39,00 |
| 6 Power Development Department | 55,00,00 | - |
| 12 Agriculture Department | - | 9,26,54 |
| 15 Consumer Affairs and Public Distribution Department | - | 7,47,76,79 |
| 16 Public Works Department | 15,01,31,00 | - |
| 19- Housing and Urban Development Department | - | 2,16,00 |
| 22 Irrigation and Flood Control Department | 11,50 | - |
| 23 Public Health Engineering | 50 | - |
| Total | 15,59,93,00 | 7,59,58,33 |

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

| Revenue | Actuals | | Actuals compared with Budget Estimates | |
|------------|----------------------|---------|--|-------------------------------|
| | Revenue | Capital | More(+) Less(-) Revenue | More(+) Less(-) Capital |
| | (Rupees in thousand) | | | |
| 2,03,87 | 25,19 | | (-)1,46,13 | (-)13,81 |
| 40,67,34 | - | | (-)14,32,66 | - |
| - | 3,32,94 | | - | (-)5,93,60 |
| - | 7,67,03,31 | | - | (+)19,26,52 |
| 2,19,26,92 | - | | (-)12,82,04,08 | - |
| - | - | | - | (-)2,16,00 |
| 4,13 | - | | (-)7,37 | - |
| 90,87 | - | | (+)90,37 | - |
| 2,62,93,13 | 7,70,61,44 | | (-)12,96,99,87 | (+)11,03,11 |

