



सत्यमेव जयते

# Appropriation Accounts 2012-2013



Government of Jammu and Kashmir

# **Appropriation Accounts**

**2012-2013**

**Government of Jammu and Kashmir**

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## INTRODUCTORY

This compilation containing the Appropriation Accounts of Government of Jammu and Kashmir for the year 2012-13 presents the accounts of sums expended in the year ended 31<sup>st</sup> March, 2013 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 Grant in some of the cases has also 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 ₹ 71,08.33 crore which constitutes 18.91 percent of total provision of ₹ 3,75,93.14 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	
					2011-12	2012-13	2011-12	2012-13
(₹ in thousand)								
1 General Administration Department-								
<b>Revenue-</b>								
Voted	2,45,84,77	2,58,49,63	-	12,64,86 (12,64,86,212)	7	5		
<i>Charged</i>	<i>11,15,11</i>	<i>9,73,37</i>	<i>1,41,74</i>	-	<i>12</i>	<i>13</i>		
<b>Capital-</b>								
Voted	71,62,24	14,31,25	57,30,99	-			80	80
2 Home Department-								
<b>Revenue-</b>								
Voted	30,90,17,69	29,34,90,42	1,55,27,27	-	9	5		
<i>Charged</i>	<i>33,18</i>	<i>33,17</i>	<i>1</i>	-	-	-		
<b>Capital-</b>								
Voted	73,00,00	60,90,22	12,09,78	-			8	17
3 Planning and Development Department-								
<b>Revenue-</b>								
Voted	2,47,54,48	1,58,48,32	89,06,16	-	14	36		
<b>Capital-</b>								
Voted	27,37,25,29	2,56,58,62	24,80,66,67	-			64	91
4 Information Department-								
<b>Revenue-</b>								
Voted	42,25,61	31,82,48	10,43,13	-	15	25		
<b>Capital-</b>								
Voted	3,75,98	3,52,98	23,00	-			14	6

## 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	
					2011-12	2012-13	2011-12	2012-13
(₹ in thousand)								
5 Ladakh Affairs Department-								
<b>Revenue-</b>								
Voted	4,24,54,16	4,18,38,59	6,15,57	-	1	1		
<b>Capital-</b>								
Voted	3,08,62,06	3,10,95,60	-	2,33,54 (2,33,54,000)			-	1
6 Power Development Department-								
<b>Revenue-</b>								
Voted	44,84,68,99	44,48,08,09	36,60,90	-	10	1		
<i>Charged</i>	<i>3,90</i>	<i>3,89</i>	<i>1</i>	-	-	-		
<b>Capital-</b>								
Voted	6,47,85,36	4,77,25,88	1,70,59,48	-			35	26
7 Education Department-				-				
<b>Revenue-</b>								
Voted	32,36,73,49	28,30,44,18	4,06,29,31	-	7	13		
<b>Capital-</b>								
Voted	4,85,22,96	2,75,94,46	2,09,28,50	-			27	43
8 Finance Department-								
<b>Revenue-</b>								
Voted	39,46,87,87	37,15,33,87	2,31,54,00	-	28	6		
<i>Charged</i>	<i>26,62,03,00</i>	<i>27,06,76,24</i>	-	<i>44,73,24</i> <i>(44,73,23,972)</i>	<i>6</i>	<i>2</i>		
<b>Capital-</b>								
Voted	2,67,12,69	18,47,24	2,48,65,45	-			92	93
<i>Charged</i>	<i>13,17,18,00</i>	<i>50,85,46,15</i>	-	<i>37,68,28,15</i> <i>(37,68,28,14,739)</i>			<i>381</i>	<i>286</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	
					2011-12	2012-13	2011-12	2012-13
(₹ in thousand)								
9 Parliamentary Affairs Department-								
<b>Revenue-</b>								
Voted	32,30,84	31,21,83	1,09,01	-	4	3		
<i>Charged</i>	<i>89,20</i>	<i>54,26</i>	<i>34,94</i>	-	<i>13</i>	<i>39</i>		
<b>Capital-</b>								
Voted	52,50	9,35	43,15	-			100	82
10 Law Department-								
<b>Revenue-</b>								
Voted	1,88,13,38	1,26,12,80	62,00,58	-	38	33		
<i>Charged</i>	<i>31,76,14</i>	<i>19,21,68</i>	<i>12,54,46</i>	-	<i>28</i>	<i>39</i>		
<b>Capital-</b>								
Voted	22,00,00	3,20,60	18,79,40	-			100	85
11 Industries and Commerce Department-								
<b>Revenue-</b>								
Voted	2,11,26,39	1,78,92,45	32,33,94	-	18	15		
<b>Capital-</b>								
Voted	1,42,23,18	1,57,41,44	-	15,18,26 (15,18,26,271)			20	11
12 Agriculture Department-								
<b>Revenue-</b>								
Voted	6,70,10,64	6,25,71,27	44,39,37	-	2	7		
<i>Charged</i>	<i>3,31</i>	<i>3,31</i>	-	-	-	-		
<b>Capital-</b>								
Voted	3,90,24,91	2,68,15,94	1,22,08,97	-			26	31

**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	
					2011-12	2012-13	2011-12	2012-13
(₹ in thousand)								
13 Animal Husbandry Department-								
<b>Revenue-</b>								
Voted	3,35,03,63	2,98,46,22	36,57,41	-	3	11		
<b>Capital-</b>								
Voted	34,88,40	36,82,87	-	1,94,47 (1,94,47,392)			16	6
14 Revenue Department-								
<b>Revenue-</b>								
Voted	6,59,28,27	4,69,66,65	1,89,61,62	-	41	29		
<i>Charged</i>	<i>2,00</i>	<i>2,00</i>	-	-	-	-		
<b>Capital-</b>								
Voted	55,68,50	13,92,35	41,76,15	-			51	75
15 Consumer Affairs and Public Distribution Department-								
<b>Revenue-</b>								
Voted	7,27,81	7,12,42	15,39		4	2		
<b>Capital-</b>								
Voted	9,30,35,43	7,87,12,31	1,43,23,12	-			20	15
16 Public Works Department-								
<b>Revenue-</b>								
Voted	8,25,87,18	8,35,85,65	-	9,98,47 (9,98,47,174)	8	1		
<b>Capital-</b>								
Voted	8,80,83,64	10,41,25,73	-	1,60,42,09 (1,60,42,08,722)			14	18

**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	
					2011-12	2012-13	2011-12	2012-13
(₹ in thousand)								
17 Health and Medical Education Department-								
<b>Revenue-</b>								
Voted	14,68,28,24	13,65,10,82	1,03,17,42	-	5	7		
<b>Capital-</b>								
Voted	3,18,85,50	2,57,43,07	61,42,43				18	19
18 Social Welfare Department-								
<b>Revenue-</b>								
Voted	3,18,52,49	7,45,78,54	-	4,27,26,05 (4,27,26,04,921)	46	134		
<b>Capital-</b>								
Voted	2,17,80,25	87,63,37	1,30,16,88	-	-		19	60
19 Housing and Urban Development Department-								
<b>Revenue-</b>								
Voted	3,70,42,98	3,61,89,27	8,53,71	-	9	2	-	-
<b>Capital-</b>								
Voted	7,67,56,60	5,32,52,09	2,35,04,51	-	-		43	31
20 Tourism Department-								
<b>Revenue-</b>								
Voted	1,04,57,51	98,92,49	5,65,02	-	35	5		
<b>Capital-</b>								
Voted	1,34,08,83	2,20,87,15	-	86,78,32 (86,78,31,644)	-		22	65
21 Forest Department-								
<b>Revenue-</b>								
Voted	5,08,02,92	4,38,84,57	69,18,35	-	13	14	-	
<b>Capital-</b>								
Voted	89,16,32	72,80,64	16,35,68	-			46	18

## 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	
					2011-12	2012-13	2011-12	2012-13
(₹ in thousand)								
22	Irrigation and Flood Control Department-							
	<b>Revenue-</b>							
	Voted	4,22,43,45	3,82,84,49	39,58,96	-	10	9	
	<b>Capital-</b>							
	Voted	4,17,00,00	3,28,87,47	88,12,53	-			8 21
23	Public Health Engineering Department-							
	<b>Revenue-</b>							
	Voted	8,03,32,42	7,79,59,90	23,72,52	-	8	3	
	<b>Capital-</b>							
	Voted	1,50,00,00	1,63,95,45	- 13,95,45 (13,95,45,092)				20 9
24	Hospitality and Protocol Department-							
	<b>Revenue-</b>							
	Voted	1,60,47,04	1,54,55,04	5,92,00	-	4	4	
	<b>Capital-</b>							
	Voted	41,34,27	40,84,99	49,28	-			45 1
25	Labour, Stationery and Printing Department							
	<b>Revenue-</b>							
	Voted	72,33,94	1,57,75,43	- 85,41,49 (85,41,49,053)		63	118	
	<b>Capital-</b>							
	Voted	79,74,50	1,58,15	78,16,35	-			97 98



**SUMMARY OF APPROPRIATION ACCOUNTS (Contd.)**

Number and Name of Grant or Appropriation	Amount of Grant/ Appropriation	Expenditure	Saving	Excess	Percentage of Saving/ Excess			
					Revenue		Capital	
					2011-12	2012-13	2011-12	2012-13
(₹ in thousand)								
<b>26 Fisheries Department-</b>								
<b>Revenue-</b>								
Voted	45,77,26	47,31,25	-	1,53,99 (1,53,99,129)	5	3		
<b>Capital-</b>								
Voted	13,88,80	12,10,29	1,78,51	-			9	13
<b>27 Higher Education Department-</b>								
<b>Revenue-</b>								
Voted	4,92,36,79	5,19,66,75	-	27,29,96 (27,29,96,406)	14	6		
<b>Capital-</b>								
Voted	1,71,13,20	2,54,91,86	-	83,78,66 (83,78.65,994)			18	49
<b>28 Rural Development Department-</b>								
<b>Revenue-</b>								
Voted	2,07,98,65	1,95,84,01	12,14,64	-	7	6		
<b>Capital-</b>								
Voted	4,07,39,55	2,84,11,41	1,23,28,14	-			9	30
<b>29 Transport Department-</b>								
<b>Revenue-</b>								
Voted	38,49,98	31,23,87	7,26,11	-	4	19		
<b>Capital-</b>								
Voted	49,50,00	49,26,08	23,92	-			19	-
<b>Revenue-</b>								
<b>Voted</b>	<b>2,36,60,98,87</b>	<b>2,26,48,41,30</b>	<b>15,76,72,39</b>	<b>5,64,14,82</b>				
<b>Charged</b>	<b>27,06,25,84</b>	<b>27,36,67,92</b>	<b>14,31,16</b>	<b>44,73,24</b>				
<b>Capital-</b>								
<b>Voted</b>	<b>99,08,70,96</b>	<b>60,32,88,86</b>	<b>42,40,22,89</b>	<b>3,64,40,79</b>				
<b>Charged</b>	<b>13,17,18,00</b>	<b>50,85,46,15</b>	<b>-</b>	<b>37,68,28,15</b>				

## SUMMARY OF APPROPRIATION ACCOUNTS (Contd.)

The excesses over the following voted grants require regularisation:

### Revenue Portion

- 01- General Administration Department
- 16- Public Works Department
- 18- Social Welfare Department
- 25- Labour, Stationery and Printing Department
- 26- Fisheries Department
- 27- Higher Education Department

### Capital Portion

- 05- Ladakh Affairs Department
- 11- Industries Department
- 13- Animal Husbandry Department
- 16- Public Works Department
- 20- Tourism Department
- 23- Public Health Engineering Department
- 27- Higher Education Department

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

### Revenue Portion

- 08- Finance Department-

### Capital Portion

- 08- Finance Department-

**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 2012-13 and the Finance Accounts for that year is given below:-

	Revenue	Charged Capital	Revenue	Voted Capital
	(₹ in thousand)			
Total Expenditure Appropriation Accounts	27,36,67,92	50,85,46,15	2,26,48,41,30	60,32,88,86
Deduct Recoveries shown in Appendix-II	-	-	2,67,87,50	7,15,45,42
Net Total Expenditure as shown in Statement No. 10 of the Finance Accounts	27,36,67,92	50,85,46,15	2,23,80,53,80	53,17,43,44

**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 31-03-2013 presents the accounts of the sums expended in the year compared with the sums specified in the schedules appended to the Appropriation Acts passed under Articles 204 and 205 of the Constitution of India. The Finance Accounts of the Government for the year showing the financial position along with the accounts of the receipts and disbursements of the Government for the year are presented in a separate compilation.

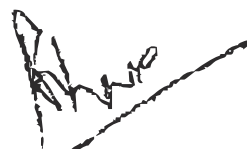
The Appropriation Accounts have been prepared under my supervision in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 and have been compiled from the vouchers, challans and initial and subsidiary accounts rendered by the treasuries,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

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

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

On the basis of the information and explanations that my officers required and have obtained, and according to the best of my information as a result of test audit of the accounts and on consideration of explanations given, I certify that, to the best of my knowledge and belief, the Appropriation Accounts read with observations in this compilation give a true and fair view of the accounts of the sums expended in the year ended 31-03-2013 compared with the sums specified in the schedules appended to the Appropriation Act passed by the State Legislature under Articles 204 and 205 of the Constitution of India.

Points of interest arising from study of these accounts as well as test audit conducted during the year or earlier years are contained in my Reports on the Government of Jammu and Kashmir being presented separately for the year ended 31-03-2013.



Date:

Place: New Delhi

( SHASHI KANT SHARMA )

**Comptroller and Auditor General of India**



## GRANT NO. 1 – GENERAL ADMINISTRATION DEPARTMENT

## MAJOR HEADS

2012 President/Vice President/Governor/Administrator of Union Territories

2013 Council of Ministers

2015 Election

2051 Public Service Commission

2052 Secretariat General Services

2055 Police

2070 Other Administrative Services

2075 Miscellaneous General Services

2251 Secretariat Social Services

2501 Special Programmes for Rural Development

3435 Ecology and Environment

3451 Secretariat Economic Services

3452 Tourism

3454 Census Surveys and Statistics

4059 Capital Outlay on Public Works

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/  
AppropriationActual  
ExpenditureExcess (+)  
Saving (-)

(₹ in thousand)

## Revenue :

Voted-

Original	1,96,39,07	2,45,84,77	2,58,49,63	(+)12,64,86
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Supplementary	49,45,70			
---------------	----------	--	--	--

Amount surrendered during the year				...
------------------------------------	--	--	--	-----

*Charged*

Original	10,93,41	11,15,11	9,73,37	(-)1,41,74
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Supplementary	21,70			
---------------	-------	--	--	--

Amount surrendered during the year				...
------------------------------------	--	--	--	-----

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

		Total Grant/ Appropriation (₹ in thousand)	Actual Expenditure	Excess (+) Saving (-)
<b>Capital :</b>				
Voted- Original	70,32,49	71,62,24	14,31,25	(-) 57,30,99
Supplementary	1,29,75			
Amount surrendered during the year				...
Notes and Comments:				

**Revenue Section**

- Supplementary grant of ₹ 49,45.70 lakh proved inadequate in view of excess expenditure of ₹ 12,64.86 lakh; which requires regularisation.
- Excess in the Grant occurred mainly under the following Heads/ Schemes; reasons for which were not communicated.

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess (+)
<b>2013</b>	<b>Council of Ministers</b>			
101	Salary of Ministers and Dy. Ministers			
0099	General			
0440	Public Works Department			
	O	18.60		
	S	-		
		18.60	27.68	(+)9.08
2273	PHE/ Irrigation Department			
	O	22.20		
	S	-		
		22.20	43.94	(+)21.74
0477	Health and Medical Education			
	O	24.20		
	S	-		
		24.20	25.22	(+)1.02
0479	Revenue Department			
	O	33.00		
	S	-		
		33.00	43.87	(+)10.87
2185	Higher Education Department			
	O	21.70		
	S			
		21.70	24.00	(+)2.30



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

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

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess (+)
<b>2013</b>	<b>Council of Ministers</b>				
101	Salary of Ministers and Dy. Ministers				
0099	General				
0418	Finance Department				
	O	24.20			
	S		24.20	39.51	(+)15.31
<b>2015</b>	<b>Election</b>				
102	Electoral Officers				
0099	General				
0414	Election Department				
	O	20.63			
	S	1.34	21.97	60.73	(+)38.76
<b>2052</b>	<b>Secretariat General Services</b>				
090	Secretariat				
0099	General				
0479	Finance Department				
	O	2,81.05			
	S	-	2,81.05	2,86.61	(+)5.56
0712	Information and Technology				
	O	1,19.89			
	S	-	1,19.89	2,60.58	(+)1,40.69
092	Secretariat				
0099	General				
0420	State Subject Commission Revenue Department				
	O	45.68			
	S	-	45.68	49.05	(+)3.37
<b>2070</b>	<b>Other Administrative Services</b>				
800	Other Expenditure				
0099	General				
0262	Institute of Management and Public Administration				
	O	7,90.00			
	S	52.71	8,42.71	8,53.00	(+)10.29
<b>2251</b>	<b>Secretariat Social Services</b>				
090	Secretariat				
0099	General				
0426	Social Welfare Department				
	O	2,28.73			
	S	-	2,28.73	2,50.01	(+)21.28

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

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess (+)
<b>2251</b>	<b>Secretariat Social Services</b>				
090	Secretariat				
0099	General				
1237	Housing and Urban Development Department				
		O	3,84.75		
		S	-		
			3,84.75	6,73.24	(+)2,88.49
<b>3435</b>	<b>Ecology and Environment</b>				
04	<i>Prevention and Control of Pollution</i>				
800	Other Expenditure				
0099	General				
2172	Additional Director Council for Science and Technology				
		O	2,06.36		
		S	-		
			2,06.36	2,85.47	(+)79.11
2173	Chief Executive Officer JAKEDA				
		O	3,07.38		
		S	-		
			3,07.38	6,46.99	(+)3,39.61
<b>3451</b>	<b>Secretariat Economic Services</b>				
090	Secretariat				
0099	General				
2273	PHE Irrigation Department				
		O	2,55.77		
		S	-		
			2,55.77	2,75.48	(+)19.71
0467	Labour Department				
		O	1,29.47		
		S	-		
			1,29.47	1,69.66	(+)40.19
0446	Ladakh Affaires Department				
		O	68.82		
		S	-		
			68.82	71.51	(+)2.69
0445	Power Development Department				
		O	3,07.35		
		S	-		
			3,07.35	3,14.76	(+)7.41
1341	Rural Development Department				
		O	2,97.48		
		S	-		
			2,97.48	67,42.00	(+)64,44.52

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

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

Head			Total Grant/ Appropriation	Actual Expenditure	Saving(-)
				(₹ in Lakh)	
<b>2013</b>	<b>Council of Ministers</b>				
101	Salary Of Ministers and Dy. Ministers				
0099	General				
1237	Housing and Urban Development Department				
	O	56.80			
	S	-	56.80	37.53	(-)19.27
0412	Finance Department				
	O	18.20			
	S	-	18.20	5.48	(-)12.72
0490	Industries and Commerce Department				
	O	20.70			
	S	-	20.70	14.78	(-)5.92
<b>2052</b>	<b>Secretariat- General Services</b>				
090	Secretariat				
0099	General				
0418	Finance Department				
	O	6,97.29			
	S	-	6,97.29	6,78.76	(-)18.53
0507	Law Department				
	O	7,41.59			
	S	-	7,41.59	5,45.59	(-)1,96.00
0011	State Plan Normal				
0712	Information and Technology				
	0712 O	2,59.20			
	S		2,59.20	0.78	(-)2,58.42
0518	General Administration Department				
	O	27,43.63			
	S	2,82.45	30,26.08	21,83.56	(-)8,42.52

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

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving(-)
<b>2052</b>	<b>Secretariat- General Services</b>			
092	Secretariat			
0099	General			
0519	Department of Administration Reforms and Inspection			
	O	1,76.80		
	S	-	1,27.27	(-)49.53
0448	Training Branch General Department			
	O	1,05.84		
	S	-	76.99	(-)28.85
0516	Non- Gazetted Recruitment Board			
	O	5,59.60		
	S	-	5,09.00	(-)50.60
0463	Board of Professionals Entrance Examination			
	O	1,84.41		
	S	-	1,67.38	(-)17.03
0451	Translation Cell of Law Department			
	O	1,42.57		
	S	-	1,19.84	(-)22.73
<b>2055</b>	<b>Police</b>			
117	Internal Security			
0099	General			
0431	Chief Minister Secretaries			
	O	12,00.00		
	S	-	11,00.00	(-)100.00
0450	General Administrative Department			
	O	-		
	S	41,52.00	9,66.00	(-)31,86.00
0460	Civil Aviation Department			
	O	3,00.00		
	S	12.84	2,39.39	(-)73.53

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

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving(-)
<b>2070</b>	<b>Other Administrative Services</b>			
104	Vigilance			
0099	General			
0517	Commissioner of Vigilance			
	O	16,18.84		
	S	-		
		16,18.84	14,01.33	(-)2,17.51
0011	State Plan Normal			
2272	J&K State Information Commission			
	O	2,86.90		
	S	-		
		2,86.90	46.57	(-)2,40.33
105	Special Commission of Enquiry			
0099	General			
0456	Jammu and Kashmir Special Tribunal			
	O	2,81.19		
	S	-		
		2,81.19	2,22.63	(-)58.56
800	Other Expenditure			
0099	General			
0244	Direction and Administration			
	O	1,48.00		
	S	-		
		1,48.00	1,28.27	(-)19.73
<b>2251</b>	<b>Secretariat –Social Services</b>			
090	Secretariat			
0099	General			
0428	Relief and Rehabilitation Department			
	O	19.81		
	S	-		
		19.81	13.05	(-)6.76
2301	Department of Culture			
	O	65.87		
	S	-		
		65.87	50.47	(-)15.40
0430	Secretariat Dispensary			
	O	28.23		
	S	-		
		28.23	13.42	(-)14.81

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

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving(-)
<b>2251</b>	<b>Secretariat –Social Services</b>			
090	Secretariat			
0099	General			
0421	Health and Medical Education Department			
	O	3,26.24		
	S	-		
		3,26.24	3,07.92	(-)18.32
0412	Education Department			
	O	3,86.07		
	S	-		
		3,86.07	2,59.69	(-)1,26.38
0419	Commissioner Education			
	O	3,48.59		
	S	-		
		3,48.59	2,96.86	(-)51.73
0332	State Board of Technical Education			
	O	2,04.66		
	S	-		
		2,04.66	1,60.08	(-)44.58
<b>3435</b>	<b>Ecology and Environment</b>			
800	Other Expenditure			
0011	State plan Normal			
1700	New Renewable Sources of Energy			
	O	77.00		
	S	53.00		
		1,30.00	23.30	(-)1,06.70
0438	Science and Technology			
	O	-		
	S	58.55		
		58.55	11.00	(-)47.55
0099	General			
0438	Science and Technology			
	O	1,53.49		
	S	-		
		1,53.49	6.81	(-)1,46.68
090	Secretariat			
0099	General			
0472	Cooperative Department			
	O	1,37.42		
	S	-		
		1,37.42	1,18.65	(-)18.77
0437	Transport Department			
	O	1,41.81		
	S	-		
		1,41.81	87.88	(-)53.93

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

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving(-)
<b>3451</b>	<b>Secretariat Economic Services</b>			
090	Secretariat			
0099	General			
0411	Information Department			
	O	1,06.51		
	S	-		
		1,06.51	48.36	(-)58.15
0425	Agriculture Department			
	O	4,07.14		
	S	-		
		4,07.14	2,88.29	(-)1,18.85
0429	Forest Department			
	O	2,88.48		
	S	-		
		2,88.48	2,53.50	(-)34.98
1241	Tourism Department			
	O	2,78.92		
	S	-		
		2,78.92	2,54.43	(-)24.49
0508	Consumer Affairs and PD Department			
	O	2,62.14		
	S	-		
		2,62.14	2,02.61	(-)59.53
0465	Hospitality and Protocol Department			
	O	81.04		
	S	-		
		81.04	50.96	(-)30.08
0490	Industries and Commerce Department			
	O	3,51.57		
	S	-		
		3,51.57	2,89.37	(-)62.20

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

Head		Actual Expenditure (₹ in Lakh)
<b>2013</b>	<b>Council of Ministers</b>	
101	Salaries of Ministers and Dy. Ministers	
0099	General	
0507	Law Department	4.20
<b>2052</b>	<b>Secretariat General Services</b>	
090	Secretariat	
0099	General	
0516	Non Gazetted Recruitment Board	5.46

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

Head	Actual Expenditure (₹ in Lakh)
<b>2055 Police</b>	
117 Internal Security	
0099 General	
0957 Internal Security	106.89
<b>2070 Other Administrative Services</b>	
105 Special commission of Enquiry	
0099 General	
2190 Committee EOD	46.97
<b>2230 Labour and Employment</b>	
02 <i>Employment Service</i>	
800 Other Expenditure	13.16
<b>3435 Ecology and Environment</b>	
04 <i>Prevention and Control of pollution</i>	
800 Other Expenditure	
0099 General	
0102 State Plan Ecology and Environment	10.00
0244 Direction and Administration	1.70
<b>3451 Secretariat Economic Services</b>	
090 Secretariat	
0099 General	
0418 Secretaries	26.85
0442 Advisory Board for Gujjar and Bakarwal	32.78
0444 Secretaries	9.50
101 Planning commission	
0099 General	
0442 Advisory Board for Gujjar and Bakarwal	5.45
102 District Planning Machinery	
0099 General	
0563 Constitutional Development Scheme	1,78.69
<b>3452 Tourism</b>	
04 <i>Tourist Accomodation</i>	
800 Other Expenditure	
0099 General	
0269 Scientific Service and Research	3.41



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

- 5 Augmentation of original provision through re-appropriation proved injudicious in view of final saving; reasons for which were not communicated.

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving(-)
<b>2052 Secretariat General Services</b>				
090 Secretariat				
0099 General				
0431 Chief Ministers Secretaries				
	O	4,82.70		
	S	2,73.11		
	R	10.00	7,65.81	7,14.78 (-)51.03

**3451 Secretariat Economic Services**

090 Secretariat				
0099 General				
1825 Planning Commission				
	O	3,46.79		
	S	-		
	R	1.54	3,48.33	2,22.87 (-)1,25.46

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

Head	Total Grant/ Appropriation (₹ in Lakh)
<b>2052 Secretariat General Services</b>	
090 Secretariat	
0099 General	
1342 Facilities to Ex Chief Ministers	33.55
0011 State Plan Normal	
0516 Non Gazetted Recruitment Board	13.28
<b>3452 Tourism</b>	
80 General	
001 Direction and Administration	
0011 State Plan Normal	
0244 Direction and Administration	50.00

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

7. Reasons for incurring the expenditure of ₹ 15.78 lakh against the sub head 0563-Constituency Development Fund subordinate to Major Head 3451- Secretariat Economic Services needs to be communicated as the provision exists under Major head 5475- Capital Outlay on Other General Economic Services in Demand for Grant No.03.
8. In the *charged* section, Supplementary grant of ₹ 21.70 lakh proved injudicious as the expenditure did not come even up to the level of original appropriation of ₹ 10,93.41 lakh; reasons for the same have not been communicated.
9. 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(-)
<b>2012 President/Vice President/Governor/Administrator of Union Territories</b>				
03	Governor/Administrator of union Territories			
090	Secretariat			
0099	General			
0461	Secretariat			
	O	5,39.89		
	S	21.70	5,61.59	5,54.02
				(-)7.57
<b>2051 Public Service Commission</b>				
102	State Public Service commission			
0099	General			
0439	State Public Service Commission			
	O	5,53.52		
	S		5,53.52	4,19.35
				(-)1,34.17

10. Reduction in provision through Re-appropriation proved inadequate in view of final saving; reasons for which were not communicated.

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving(-)
<b>2013 Council of Ministers</b>				
101	Salary of Ministers and Dy. Ministers			
0099	General			
0431	Chief Ministers Secretariat			
	O	49.30		
	S	-		
	R	(-)10.00	39.30	31.46
				(-)7.84

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

11. Reduction through re-appropriation proved injudicious in view of final excess in the Grant; reasons for which were not communicated.

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess(+)
<b>3451 Secretariat Economic Services</b>				
090 Secretariat				
0099 General				
0440 Public Works Department				
	O	2,95.16		
	S	-		
	R	(-)1.54	2,93.62	3,70.22
				(+)76.60

**Capital Section**

12. Supplementary grant of ₹ 1,29.75 lakh proved injudicious in view of the final saving of ₹ 57,30.99 lakh. No portion of the final saving was anticipated & surrendered.
13. Significant saving occurred mainly under the following Heads/Schemes; reasons for which were not communicated.

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving(-)
<b>5425 Capital Outlay on Other Scientific and Environmental Research</b>				
800 Other Expenditure				
0011 State Plan Normal				
1700 New Renewable Sources of Energy				
	O	12,00.00		
	S	-	12,00.00	42.19
				(-)11,57.81
0868 Scientific Services and Research				
	O	2,50.00		
	S	48.75	2,98.75	28.75
				(-)2,70.00

**5452 Capital Outlay on Tourism**

80 General				
800 Other Expenditure				
0011 State Plan Normal				
0270 Civil Aviation (State Plan)				
	O	38,25.00		
	S	20.00	38,45.00	1,54.85
				(-)36,90.15

**GRANT NO. 1 (Concltd.)**

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

Head	Total Grant/ Appropriation (₹ in Lakh)
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**4059 Capital Outlay on Public Works**

60 Other Buildings

800 Other Expenditure

0011 State Plan Normal

0439 State Public Service Commission 5,00.00

**4070 Capital Outlay on Other Administrative Services**

800 Other Expenditure

0011 State Plan Normal

2272 J&amp;K State Information Commission 4,13.00

15. The excess in the Grant occurred under the following Head/Scheme; reasons thereof were not communicated.

Head	Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess (+)
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**4075 Capital Outlay on Miscellaneous General Services**

800 Other Expenditure

0011 State Plan Normal

0712 Information in Technology

O 7,23.00

S 61.00

7,84.00 9,98.06 (+)2,05.06

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

Head	Actual Expenditure (₹ in Lakh)
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**5425 Capital Outlay on Other Scientific and Environmental Research**

800 Other Expenditure

0011 State Plan Normal

2172 Additional Director Council for Science and Technology 93.93

**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	30,90,17,69	30,90,17,69	29,34,90,42	(-)1,55,27,27
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Supplementary -

Amount surrendered during the year ...

*Charged*

Original	-	33,18	33,17	(-)1
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Supplementary 33,18

Amount surrendered during the year ...

**Capital :**

Voted-

Original	73,00,00	73,00,00	60,90,22	(-)12,09,78
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Supplementary -

Amount surrendered during the year ...

Notes and Comments:

**Revenue Section**

1. Original provision of ₹ 30,90,17.69 lakh proved excessive in view of the final saving of ₹ 1,55,27.27 lakh. No portion of the final saving was anticipated and surrendered.

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

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

Year	Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
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
2009-2010	20,32,20.87	18,92,27.94	(-)1,39,92.93
2010-2011	23,93,82.50	21,66,07.87	(-)2,27,74.63
2011-2012	30,25,07.58	27,39,38.53	(-)2,85,69.05

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 (-)
<b>2055 Police</b>			
001 Direction and Administration			
0099 General			
0780 Traffic Police			
O 3,62.44			
S -	3,62.44	2,21.37	(-)1,41.07
003 Education and Training			
0099 General			
0181 Education and Training			
O 39,62.44			
S -	39,62.44	23,44.15	(-)16,18.29
101 Criminal Investigation and vigilance			
0099 General			
0764 Criminal Investigation Department CID			
O 78,61.61			
S -	78,61.61	76,45.92	(-)2,15.69
0785 CID VIP Security			
O 31,67.40			
S -	31,67.40	25,56.15	(-)6,11.25
104 Special Police			
0099 General			
0753 JKAP 13 <sup>th</sup> Battalion			
O 26,15.63			
S -	26,15.63	23,97.60	(-)2,18.03

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

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)	
<b>2055</b>	<b>Police</b>					
104	Special Police					
0099	General					
0771	JKAP 11 <sup>th</sup> Battalion					
		O	29,40.33			
		S	-	29,40.33	22,07.88	(-)7,32.45
0773	JKAP 9 <sup>th</sup> Battalion					
		O	24,61.33			
		S	-	24,61.33	22,28.47	(-)2,32.86
0774	Special Police JKAP 3 <sup>rd</sup> Battalion					
		O	30,76.05			
		S	-	30,76.05	27,89.81	(-)2,86.24
0775	JKAP 8 <sup>th</sup> Battalion					
		O	31,08.00			
		S	-	31,08.00	26,58.41	(-)4,49.59
0761	0761JKAP 5 <sup>th</sup> Battalion					
		O	26,96.80			
		S	-	26,96.80	23,35.31	(-)3,61.49
0787	JKAP 4 <sup>th</sup> Battalion					
		O	29,08.19			
		S	-	29,08.19	27,44.20	(-)1,63.99
0788	JKAP 6 <sup>th</sup> Battalion					
		O	27,73.93			
		S	-	27,73.93	22,74.60	(-)4,99.33
1356	I R P 9 <sup>th</sup> Battalion					
		O	3,28,00.62			
		S	-	3,28,00.62	3,03,85.17	(-)24,15.45
1358	IRP Battalions					
		O	2,16,32.36			
		S	-	2,16,32.36	2,04,09.19	(-)12,23.17
1820	JKAP 14 <sup>th</sup> Battalion					
		O	18,31.95			
		S	-	18,31.95	12,21.36	(-)6,10.59

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

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
<b>2055</b>	<b>Police</b>			
109	District Police			
0099	General			
0754	Executive Force Kashmir Range			
	O	5,13,10.07		
	S	-	5,13,10.07	4,89,22.40
				(-)23,87.67
0755	Traffic Enforcement Wing NHW			
	O	5,99.39		
	S	-	5,99.39	5,59.10
				(-)40.29
0760	Police Control Room Srinagar			
	O	10,19.64		
	S	-	10,19.64	8,33.99
				(-)1,85.65
0778	District Executive Force Jammu Range.			
	O	4,60,67.77		
	S	-	4,60,67.77	4,38,96.87
				(-)21,70.90
111	Railway Police			
0099	General			
1320	Railway Police			
	O	60,87.27		
	S	-	60,87.27	57,22.27
				(-)3,65.00
115	Modernisation Of police Force			
0099	General			
0735	Upgradation of Police Hospitals			
	O	8,89.57		
	S	-	8,89.57	8,57.59
				(-)31.98
1316	Establishment of Transport Workshop			
	O	9,57.49		
	S	-	9,57.49	6,78.86
				(-)2,78.63
117	Internal Security			
0099	General			
0957	Internal Security			
	O	3,14,80.00		
	S	-	3,14,80.00	2,54,53.79
				(-)60,26.21



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

Head		Total Grant/ Appropriation		Actual Expenditure (₹ in Lakh)	Saving (-)
<b>2056</b>	<b>Jails</b>				
001	Direction and Administration				
0099	General				
0312	Direction Office				
		O	2,18.10		
		S	-	2,18.10	(-)50.41
101	Jails				
0099	General				
0729	Jails				
		O	46,35.43		
		S	-	46,35.43	(-)10,60.92
102	Jail Manufactures				
0099	General				
0741	Jail Manufactures				
		O	69.36		
		S	-	69.36	(-)50.10
<b>2070</b>	<b>Other Administrative Services</b>				
105	Special Commission of Enquiry				
0099	General				
0485	Advisory Board under PS Act 78				
		O	71.83		
		S	-	71.83	(-)6.25
106	Civil Defence				
0099	General				
0746	Civil Defence Kashmir Range				
		O	1,39.48		
		S	-	1,39.48	(-)27.55
1196	Civil Defence Jammu Range				
		O	1,43.72		
		S	-	1,43.72	(-)37.71
107	Home Guards				
0099	General				
0733	Auxiliary Police Battalion Kashmir				
		O	22,62.98		
		S	-	22,62.98	(-)2,83.48

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

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
<b>2070</b>	<b>Other Administrative Services</b>				
107	Home Guards				
0099	General				
0744	Auxiliary Police Battalion Jammu				
		O	21,36.78		
		S	-	21,36.78	(-)1,68.17
108	Fire protection Control				
0099	General				
0749	Fire Protection and Control				
		O	1,19,28.80		
		S	-	1,19,28.80	(-)13,19.90
<b>2235</b>	<b>Social Welfare</b>				
02	<i>Social Service</i>				
001	Direction and Administration				
0099	General				
0244	Direction and Administration				
		O	7,07.63		
		S	-	7,07.63	(-)2,56.41

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	Excess (+)
				(₹ in Lakh)	
<b>2055</b>	<b>Police</b>				
001	Direction and Administration				
0099	General				
0758	Armed Police				
		O	17,64.95		
		S	-	17,64.95	(+)3,46.47
0784	Police Control Room Jammu				
		O	7,63.68		
		S	-	7,63.68	(+)80.00
0789	Director General of Police				
		O	1,77,63.52		
		S	-	1,77,63.52	(+)39,79.16

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

Head		Total Grant/ Appropriation		Actual Expenditure (₹ in Lakh)	Excess (+)
<b>2055</b>	<b>Police</b>				
101	Criminal Investigation and vigilance				
0099	General				
0779	CID (Crime)				
		O	28,97.47		
		S	-		
			28,97.47	32,41.12	(+)3,43.65
0783	CID Staff for Protecting Hijacking				
		O	16,47.70		
		S	-		
			16,47.70	17,87.23	(+)1,39.53
1357	Security Wing				
		O	70,04.04		
		S	-		
			70,04.04	77,53.33	(+)7,49.29
104	Special Police				
0099	General				
0769	JKAP 12 <sup>th</sup> Battalion				
		O	26,42.54		
		S	-		
			26,42.54	30,27.53	(+)3,84.99
0777	JKAP 7 <sup>th</sup> Battalion				
		O	26,76.73		
		S	-		
			26,76.73	32,41.80	(+)5,65.07
109	District Police				
0099	General				
0759	Traffic Enforcement Wing Kashmir				
		O	19,72.78		
		S	-		
			19,72.78	24,51.91	(+)4,79.13
0765	Traffic Enforcement Wing Jammu				
		O	18,94.26		
		S	-		
			18,94.26	19,10.63	(+)16.37
115	Modernization Of Police				
0099	General				
1330	Reorganization and Strengthening of Police Training Facilities				
		O	22,46.23		
		S	-		
			22,46.23	25,63.84	(+)3,17.61
1333	Reorganization and Modernisation of Police Telecom				
		O	80,82.18		
		S	-		
			80,82.18	81,28.09	(+)45.91
116	Forensic Science				
0099	General				
0727	Forensic Science Laboratory Director FSL J&K				
		O	7,14.52		
		S	-		
			7,14.52	7,20.10	(+)5.58

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

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess (+)
<b>2055 Police</b>					
117 Internal Security					
0099 General					
0729 Jails					
	O	12,33.00			
	S	-	12,33.00	15,39.38	(+)3,06.38
<b>2070 Other Administrative Services</b>					
106 Civil Defence					
0099 General					
0244 Direction and Administration					
	O	2,03.50			
	S	-	2,03.50	2,38.33	(+)34.83
107 Home Guards					
1702 Reactivation of Home Guards					
	O	5,44.43			
	S	-	5,44.43	6,15.14	(+)70.71

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

Head	Actual Expenditure (₹ in Lakh)
<b>2055 Police</b>	
109 District Police	
0099 General	
1335 River Police	2.66
115 Modernization of Police	
0750 Modernization of Police	11,29.71
117 Internal Security	
1820 JKAP 14 <sup>th</sup> Battalion	1.55
<b>2070 Other Administrative Services</b>	
106 Civil Defence	
0031 Centrally Sponsored Schemes	
2276 Revamping of Civil Defence (Home Guards)	3.02
0099 General	
2276 Revamping of Civil Defence (Home Guards)	41.42

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

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

Head	Total Grant / Appropriation (₹ in Lakh)
<b>2055 Police</b>	
001 Direction and Administration	
0011 State Plan Normal	
2340 NFB Home	11.77
<b>2070 Other Administrative Services</b>	
108 Fire Protection and Control	
0011 State Plan Normal	
0749 Fire Protection and Control	30.00

**Capital Section**

7. In the Capital Voted Section, Original Provision of ₹ 73,00.00 lakh proved excessive in view of the final saving of ₹ 12,09.78 lakh. No portion of the final saving of ₹ 12,09.78 lakh was anticipated and surrendered.

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

Head	Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
<b>4059 Capital Outlay on Public Works</b>			
01 Office Building			
800 Other Administrative Expenditure			
0099 General			
0714 Police Works			
	O 60,00.00		
	S -	60,00.00	39,82.91 (-)20,17.09

**GRANT NO. 2 (Concl.d.)**

9. 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)		
<b>4070 Capital Outlay on Other Administrative Services</b>			
800 Other Administrative Expenditure			
0011 State Plan Normal			
0979 State Plan Fire Services			
O	7,00.00		
S	-		
	7,00.00	12,64.20	(+)5,64.20

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

Head	Total Grant/ Appropriation
	(₹ in Lakh)

**4059 Capital Outlay on Public Works**

60 Other Buildings	
800 Other Administrative Expenditure	
0011 State Plan Normal	
2340 NFB Home	6,00.00

11. Expenditure under the following Heads/ Schemes was incurred without budgetary provision; reasons thereof have not been communicated.

Head	Actual Expenditure
	(₹ in Lakh)

**4059 Capital Outlay on Public Works**

01 Office Building	
800 Other Administrative Expenditure	
0011 State Plan Normal	
0883 Jail Works	4,14.14
0099 General	
1322 S R E Works of Estates	3,08.52

**4235 Capital Outlay On Social Welfare**

01 Welfare of Schedule Castes	
201 Other Rehabilitation Schemes	
0099 General	
2157 Construction of Sainik Sarai	1,20.46

### GRANT NO. 3 – PLANNING AND DEVELOPMENT DEPARTMENT

#### MAJOR HEADS

<b>3451</b>	<b>Secretariat Economic Services</b>
<b>3454</b>	<b>Census, Survey and Statistics</b>
<b>3475</b>	<b>Other General Economic Services</b>
<b>4059</b>	<b>Capital Outlay on Public Works</b>
<b>5475</b>	<b>Capital Outlay on Other General Economic Services</b>

		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
			(₹ in thousand)	
<b>Revenue :</b>				
Voted-				
Original	1,60,99,43			
		2,47,54,48	1,58,48,32	(-)89,06,16
Supplementary	86,55,05			
Amount surrendered during the year				...
<b>Capital :</b>				
Voted-				
Original	15,78,82,29			
		27,37,25,29	2,56,58,62	(-)24,80,66,67
Supplementary	11,58,43,00			
Amount surrendered during the year				...
Notes and Comments:				

#### Revenue Section

- Supplementary grant of ₹ 86,55.05 lakh proved injudicious as the expenditure did not come even upto the level of original provision of ₹1,60,99.43 lakh resulting thereby saving of ₹ 89,06.16 lakh which was neither anticipated nor surrendered.

**GRANT NO. 3 (Contd.)**

2. Persistent Saving in the Grant occurred during the last four years.

Year	Total Grant/ Appropriation	Actual Expenditure	Saving (-)
(₹ in Lakh)			
2008-2009	96,57.55	54,82.60	(-)41,74.95
2009-2010	1,35,69.59	37,38.47	(-)98,31.12
2010-2011	69,53.51	30,65.11	(-)38,88.40
2011-2012	1,48,10.50	1,27,62.33	(-)20,48.27

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

Head	Total Grant/ Appropriation	Actual Expenditure	Saving (-)
(₹ in Lakh)			
<b>3451 Secretariat Economic Services</b>			
102 District Planning Machinery			
0011 State Plan Normal			
0557 Planning Machinery (S.P)			
O	1,05,86.29		
S	-	1,05,86.29	65,75.13
			(-)40,11.16
<b>3454 Census, Survey and Statistics</b>			
01 <i>Census</i>			
001 Direction and Administration			
0099 General			
1016 Manpower Cell			
O	34.38		
S	-	34.38	0.94
			(-)33.44
1018 Reorganisation of Directorate			
O	2,38.20		
S	-	2,38.20	67.14
			(-)1,71.06
02 <i>Survey and Statistics</i>			
112 Economic Advice and Statistics			
0099 General			
1009 Strengthening of Statistical Bureau			
O	52.25		
S	-	52.25	0.02
			(-)52.23



**GRANT NO. 3 (Contd.)**

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
<b>3454</b>	<b>Census, Survey and Statistics</b>			
02	<i>Survey and Statistics</i>			
0099	General			
1012	Improvement of Market Intelligence			
	O	23.85		
	S	-		
		23.85	0.09	(-)23.76
1021	Field Survey & Price Statistics			
	O	65.52		
	S	-		
		65.52	1.77	(-)63.75
1024	Strengthening of Planning Cell at District Head Quarter			
	O	1,36.72		
	S	-		
		1,36.72	23.00	(-)1,13.72
1025	Framing of Estimates of Capital Formulation			
	O	16.76		
	S	-		
		16.76	5.59	(-)11.17
1026	Strengthening of Planning Machinery			
	O	97.70		
	S	-		
		97.70	4.36	(-)93.34
201	National Sample Survey and Statistics			
0031	Centrally Sponsored Schemes			
2223	Census & Sample Survey			
	O	76.34		
	S	-		
		76.34	5.16	(-)71.18
0099	General			
1017	National Sample Survey			
	O	4,14.69		
	S	-		
		4,14.69	30.09	(-)3,84.60
205	State Statistical Agency			
0099	General			
1008	District Statistics Agencies			
	O	1,82.19		
	S	-		
		1,82.19	23.99	(-)1,58.20
1019	Evaluation Machinery			
	O	1,35.68		
	S	-		
		1,35.68	18.27	(-)1,17.41

**GRANT NO. 3 (Contd.)**

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
<b>3475</b>	<b>Other General Economic Services</b>				
800	Other Expenditure				
0011	State Plan Normal				
0564	Survey and Statistics				
	O	25,04.31			
	S	-	25,04.31	21,53.82	(-)3,50.49
0099	General				
0564	Survey and Statistics				
	O	11,00.00			
	S	-	11,00.00	25.62	(-)10,74.38
4.	Saving was partly counterbalanced by the excess under the following Head /Schemes; reasons for which were not communicated.				

Head		Total Grant/ Appropriation	Actual Expenditure	Excess (+)
(₹ in Lakh)				
3454	Census, Survey and Statistics			
02	Survey and Statistics			
112	Economic Advice and Statics			
0099	General			
1010	Economics Analysis			
	O	12.55		
	S	-	12.55	(+)1,48.52
1011	Directorate of Economics & Statistics			
	O	1,80.74		
	S	-	1,80.74	(+)42,32.25
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)
<b>3454</b>	<b>Census, Survey and Statistics</b>		
02	<i>Survey and Statistics</i>		
201	National Sample Survey and Statistics		
0099	General		
1023	Training of Statistical Personal		1,68.68

**GRANT NO. 3 (Contd.)**

Head	Total Grant/ Appropriation (₹ in Lakh)
<b>3454 Census, Survey and Statistics</b>	
02 <i>Survey and Statistics</i>	
205 State Statistical Agency	
0099 General	
1020 Unit for State Income	25.81
1022 Statistical Cells in various Departments	19.29
2302 Housing & Building Statistics	15.09
800 Other Expenditure	
1015 Construction of Consumer Price Index for Industrial Workers, Jammu City	12.39
<b>3475 Other General Economic Services</b>	
800 Other Expenditure	
0011 State Plan Normal	
2366 District Plans	86,55.05

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

Head	Actual Expenditure (₹ in Lakh)
<b>3475 Other General Economic Services</b>	
800 Other Expenditure	
0011 State Plan Normal	
1026 Strengthening of Planning Machinery	4,16.05

7. Although the funds of Constituency Development Fund Schemes were to be placed in the revenue section but the State Govt. placed the provision of ₹ 1,93,50.00 lakh for such scheme in the capital section under Major Head 5475-Capital Outlay on General Economic Services in Grant No: 03 Planning & Development Department and the executive officers in violation of Budget manual incurred expenditure of ₹11,15.07lakh (Plan) and ₹ 8,08.15 lakh Non Plan under Major Head 3451-Secretariat Economic Services though no provision for such scheme was provided under the said Major Head.

**Capital Section**

8. Supplementary grant of ₹ 11,58,43.00 lakh proved injudicious as the expenditure did not come even upto the level of original provision of ₹ 15,78,82.29 lakh resulting thereby saving of ₹ 24,80,66.67 lakh which was neither anticipated nor surrendered.

**GRANT NO. 3 (Contd.)**

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

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Savings (-)
<b>5475 Capital Outlay on Other General Economic Services</b>				
800 Other Expenditure				
0011 State Plan Normal				
0553 Border Area Development Up-gradation Grant				
	O	1,25,00.00		
	S	-	1,25,00.00	1,08,24.13
				(-)16,75.87
0563 Constituency Development Fund				
	O	1,93,50.00		
	S	-	1,93,50.00	6,12.94*
				(-)1,87,37.06
0564 Survey and Statistics				
	O	1,05,86.47		
	S	-	1,05,86.47	8,27.89
				(-)97,58.58
2154 Creation of New Districts				
	O	33,00.00		
	S	-	33,00.00	1,25.00
				(-)31,75.00
2144 Economic Restructuring Agency				
	O	4,89,00.00		
	S	-	4,89,00.00	1,20,00.00
				(-)3,69,00.00
0557 Planning Machinery				
	O	1,69,30.82		
	S	-	1,69,30.82	2,70.62
				(-)1,66,60.20

\*Besides, an expenditure of ₹ 19,23.22 lakh incurred under Major Head 3451-Secretariate Economic Services in the revenue section.

**GRANT NO. 3 (Concl'd.)**

10. 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)
<b>4059 Capital Outlay on Public Works</b>	
60 Other Buildings	
800 Other Expenditure	
0011 State Plan Normal	
0459 NFB Planning	11,70,43.00
<b>5475 Capital Outlay on Other General Economic Services</b>	
800 Other Expenditure	
0011 State Plan Normal	
2338 Special Area Development Programmes	4,51,15.00

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

Head	Actual Expenditure (₹ in Lakh)
<b>5475 Capital Outlay on Other General Economic Services</b>	
800 Other Expenditure	
0011 State Plan Normal	
1646 Border Area Development Programme Jammu	9,97.19

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

		Total Grant/ Appropriation	Actual Expenditure (₹ in thousand)	Excess (+) Saving (-)
<b>Revenue :</b>				
Voted-				
Original	37,85,40	42,25,61	31,82,48	(-)10,43,13
Supplementary	4,40,21			
Amount surrendered during the year				...
<b>Capital:</b>				
Voted-				
Original	3,47,56	3,75,98	3,52,98	(-)23,00
Supplementary	28,42			
Amount surrendered during the year				...

Notes and Comments:

**Revenue Section**

- Supplementary grant of ₹ 4,40.21 lakh proved injudicious as the expenditure did not come even upto the level of original provision of ₹ 37,85.40 lakh. Saving of ₹ 10,43.13 lakh was neither anticipated nor surrendered.
- Persistent savings in the Grant occurred during the last five years also as detailed below:-

Year	Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2007-2008	19,26.91	16,05.38	(-)3,21.53
2008-2009	20,95.00	17,16.01	(-)3,78.99
2009-2010	25,85.41	22,64.42	(-)3,20.99
2010-2011	31,64.17	25,59.59	(-)6,04.58
2011-2012	41,48.56	35,34.85	(-)6,13.71

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

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

Head		Total Grant/ Appropriation	Actual Expenditure	Saving (-)
		(₹ in Lakh)		
<b>2220 Information and Publicity</b>				
60 Others				
001 Direction and Administration				
0011 State Plan Normal				
0835 Direction Office				
	O	3,00.00		
	S	2,00.00	5,00.00	3,88.86
				(-)1,11.14
0099 General				
0815 Joint Director Kashmir				
	O	80.36		
	S	14.59	94.95	71.01
				(-)23.94
0835 Direction Office				
	O	3,67.95		
	S	-	3,67.95	3,54.89
				(-)13.06
102 Information Centres				
0099 General				
0816 District Information Centres				
	O	7,37.70		
	S	-	7,37.70	4,21.06
				(-)3,16.64
0817 Bureau of Information New Delhi				
	O	69.38		
	S	-	69.38	42.99
				(-)26.39
0819 Tehsil Information Centres				
	O	3,63.56		
	S	18.50	3,82.06	1,47.41
				(-)2,34.65
0820 Youth Information Centres				
	O	25.01		
	S	-	25.01	5.83
				(-)19.18
0821 Bureau of Information Jallandar				
	O	56.65		
	S	-	56.65	39.22
				(-)17.43

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

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
<b>2220</b>	<b>Information and Publicity</b>			
60	Others			
0099	General			
102	Information Centres			
0822	Bureau of Information, Mumbai			
	O	36.74		
	S	-		
		36.74	17.31	(-)19.43
0823	Bureau of Information, Kolkata			
	O	32.48		
	S	1.12		
		33.60	12.75	(-)20.85
0824	Information Centers for Ladies			
	O	24.96		
	S	-		
		24.96	19.50	(-)5.46
106	Field Publicity			
0099	General			
0825	Written & Plan Publicity			
	O	2,81.70		
	S	6.00		
		2,87.70	1,83.75	(-)1,03.95
0826	Exhibition And Culture Units			
	O	1,98.20		
	S	-		
		1,98.20	1,55.79	(-)42.41
0834	Urdu/Hindi Publicity Units			
	O	56.05		
	S	-		
		56.05	40.46	(-)15.59
0838	Strengthening of Distribution Scheme			
	O	18.04		
	S	-		
		18.04	9.10	(-)8.94
800	Other Expenditure			
0099	General			
0830	Photo and Film Unit			
	O	82.47		
	S	-		
		82.47	50.24	(-)32.23
0833	Film Production Unit			
	O	80.87		
	S	-		
		80.87	41.89	(-)38.98



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

4. Saving in the Grant was partly counterbalanced by the excess which occurred mainly under the following Head/ Schemes; which requires regularisation.

Head		Total Grant/ Appropriation (₹ in Lakh)	Actual Expenditure	Excess(+)
<b>2220 Information and Publicity</b>				
101 Advertising and Visual Publicity				
0099 General				
0118 Advertising & Visual Publicity				
	O	8,52.09		
	S	2,00.00	10,52.09	10,62.40
				(+)10.31
106 Field Publicity				
0839 Incentive News Flow Programme				
	O	18.04		
	S	-	18.04	20.15
				(+)2.11

**Capital Section**

5. Supplementary grant of ₹ 28.42 lakh proved excessive in view of final saving of ₹ 23.00 lakh. No portion of final saving was anticipated and surrendered.
6. Persistent saving occurred during the last five years as per details given below:-

Year	Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2007-2008	1,62.00	98.86	(-)63.14
2008-2009	2,87.00	1,18.70	(-)1,68.30
2009-2010	3,47.56	1,49.09	(-)1,98.47
2010-2011	4,00.00	3,24.33	(-)75.67
2011-2012	3,47.56	2,99.55	(-)48.01

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

Head		Total Grant/ Appropriation (₹ in Lakh)	Actual Expenditure	Saving (-)
<b>4220 Capital Outlay on Information and Publicity</b>				
60 Others				
800 Other Expenditure				
0011 State Plan Normal				
1238 Capital Outlay on Information				
	O	3,47.56		
	S	28.42	3,75.98	3,52.98
				(-)23.00

## GRANT NO. 5 – LADAKH AFFAIRS DEPARTMENT

## MAJOR HEADS

2575 Other Special Area Programmes

4575 Capital Outlay on Other Special Area Programmes

		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
		(₹ in thousand)		
<b>Revenue :</b>				
Voted-				
Original	4,24,54,16	4,24,54,16	4,18,38,59	(-)6,15,57
Supplementary	-			
Amount surrendered during the year				...
<b>Capital:</b>				
Voted-				
Original	1,42,99,87	3,08,62,06	3,10,95,60	(+)2,33,54
Supplementary	1,65,62,19			
Amount surrendered during the year				...
Notes and Comments:				

## Revenue Section

1. Original Provision of ₹4,24,54.16 lakh proved excessive in view of final saving of ₹6,15.57 lakh. No portion of final saving was anticipated and surrendered.
2. Significant saving under the Schemes which do not fall under the ambit of Council has occurred in the Grant under the following Head / Schemes; reasons for which were not communicated.

Head		Total Grant/ Appropriation	Actual Expenditure	Saving (-)
		(₹ in Lakh)		
<b>2575 Other Special Area Programmes</b>				
02 Back ward Areas				
255 Police				
0099 General				
0877 Police Leh				
	O	10,54.51		
	S	-	10,54.51	9,09.87
				(-)1,44.64

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

Head			Total Grant/ Appropriation (₹ in Lakh)	Actual Expenditure	Saving (-)
<b>2575</b>	<b>Other Special Area Programmes</b>				
02	Back ward Areas				
334	Power Projects				
0099	General				
0880	Diesel Power Generation				
		O	9,35.68		
		S	-	9,35.68	(-)5,98.05
3	Reasons as to how the expenditure under the following Scheme which fall under the ambit of council has occurred during the current year were not intimated.				
Head			Total Grant/ Appropriation (₹ in Lakh)	Actual Expenditure	Saving (-)
<b>2575</b>	<b>Other Special Area Programmes</b>				
02	Back ward Areas				
259	Public Works				
0099	General				
0887	Circle Office Leh				
		O	20,38.20		
		S	-	20,38.20	(-)19,66.28
4.	Significant excess under the Schemes which do not fall under the ambit of Council has occurred in the Grant under the following Head/Scheme; reasons for which were not communicated.				
Head			Total Grant/ Appropriation (₹ in Lakh)	Actual Expenditure	Excess(+)
<b>2575</b>	<b>Other Special Area Programmes</b>				
02	Back ward Areas				
334	Power Projects				
0099	General				
1193	Kargil Diesel Scheme				
		O	4,19.30		
		S	-	4,19.30	(+)3,89.44
5.	Against the provision of ₹ 50.00 lakh each placed under 799-Suspense subordinate to Sub-Head 0887- Circle Office Leh and 1310-Circle Office Kargil no expenditure has appeared resulting in the saving of ₹ 100.00 lakh; reasons thereof were not communicated.				

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

6. Although no provision was specifically earmarked for transfer to the Ladakh/Kargil Autonomous Hill Development Council Fund, yet an amount of ₹ 3,97,10.44 lakh (₹ 3,90,09.84 lakh Non Plan, ₹ 7,00.60 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 Account have not been intimated.
7. 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.
- 8.. Against the estimated recoveries of ₹ 1,00.00 lakh, only ₹ 0.71 lakh were recovered, resulting in less recoveries of ₹ 99.29 lakh; reasons for which were not communicated.

**Capital Section**

9. Supplementary Provision of ₹ 1,65,62.19 lakh proved inadequate in view of final excess of ₹ 2,33.54 lakh; the excess requires regularization
10. Supplementary grant of ₹ 1,65,62.19 lakh proved inadequate in view of excess of ₹ 2,33.54 lakh, which requires regularisation.
11. Original Provision of ₹ 58.00 lakh against Sub Heads 1860 –Forest Department Leh and 0886 Forest Department Kargil under Minor Head 313-Forests subordinate to Major Head 4575-Capital Outlay on Special Area Programme has remained unutilized throughout the year. Reasons for the same were not communicated.
12. Although no provision was specifically earmarked to the Fund Account yet an amount of ₹ 3,10,95.60 lakh was transferred to the Council Fund; reasons for not placing the provision for transfer to the Council Fund have not been intimated.
13. Against the estimated recovery of ₹ 58.00 lakh, ₹ 21.54 lakh were recovered; reasons for less recovery were not communicated.

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

14. **Suspense Transaction:-** 'Nil' expenditure out of the provision of ₹ 1,00.00 lakh under Revenue Account in the Grant has appeared under "Suspense" which is not a final head of account. It accommodates inter-alia transactions pending their adjustment to the final heads of account. The balance under "Suspense" Sub-Heads are carried forward from year to year. The nature of transactions under the four Sub-Heads (a) Purchases (b) Stock (c) Miscellaneous Works Advances and (d) Workshop Suspense are explained below:-

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

An analysis of the transactions under "Suspense" in the Grant during 2012-2013 together with the Opening and Closing balances is given below: -

Particulars/Major Head of Account	Opening Balance as on 1 <sup>st</sup> April 2012	Debit	Credit	Closing Balance as on 31 <sup>st</sup> March 2013
		(₹ in Lakh)		
<b>2575 Other Special Area Programmes-</b>				
Purchases	(-)36.91	-	-	(-)36.91
Stock	(+)11,05.98	-	0.71	(+)11,05.27
Miscellaneous Advance	(+)4,79.81	-	-	(+)4,79.81
Work Shop Suspense	(+) 37.98	-	-	(+)37.98
<b>Total</b>	<b>(+)15,86.86</b>	<b>-</b>	<b>0.71</b>	<b>(+)15,86.25</b>

## 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 (-)
<b>Revenue :</b>				
Voted-				
Original	37,23,20,57	44,84,68,99	44,48,08,09	(-)36,60,90
Supplementary	7,61,48,42			
Amount surrendered during the year				...
<b>Charged :</b>				
Original	-	3,90	3,89	(-)1
Supplementary	3,90			
Amount surrendered during the year				...
<b>Capital:</b>				
Voted-				
Original	6,28,24,00	6,47,85,36	4,77,25,88	(-)1,70,59,48
Supplementary	19,61,36			
Amount surrendered during the year				...
Notes and Comments:				

## Revenue Section

- Supplementary Grant of ₹ 7,61,48.42 lakh proved excessive in view of the final saving of ₹ 36,60.90 lakh which was neither anticipated nor surrendered.
- Significant saving occurred under the following Head / Schemes; reason for which were not communicated

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
<b>2801 Power</b>				
05	Transmission and Distribution			
001	Direction And Administration			
0099	General			
0933	Chief Engineer Commercial and Survey Wing Jammu			
	O	9,02.88		
	S	-	4,15.07	(-)4,87.81
1685	Chief Engineer Systems and Operations Kashmir			
	O	13,10.13		
	S	-	2,36.56	(-)10,73.57

		<b>GRANT NO. 6 (Contd.)</b>			
Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
<b>2801</b>	<b>Power</b>				
05	<i>Transmission and Distribution</i>				
001	Direction And Administration				
0099	General				
1687	Chief Engineer Systems and Operation Jammu				
	O	18,22.76			
	S	-	18,22.76	14,92.14	(-)3,30.62
052	Machinery and Equipment				
1687	Chief Engineer Systems and Operation, Jammu				
	O	9.00			
	S	-	9.00	1.43	(-)7.57
602	Transmission Line Sopore				
1685	Chief Engineer Systems and Operation, Kashmir				
	O	5,34.63			
	S	-	5,34.63	5,00.24	(-)34.39
604	Transmission Line Janipur				
1687	Chief Engineer Systems and Operation, Jammu				
	O	6,51.41			
	S	-	6,51.41	6,16.48	(-)34.93
605	Transmission Line Gladni				
1687	Chief Engineer Systems and Operation, Jammu				
	O	5,61.25			
	S	-	5,61.25	5,28.07	(-)33.18
607	Transmission Line Pampore				
1685	Chief Engineer Systems and Operation, Kashmir				
	O	9,33.58			
	S	-	9,33.58	8,80.58	(-)53.00
06	<i>Rural Electrification</i>				
001	Direction and Administration				
0911	Chief Engineer Maintenance and Rural Electrification Jammu				
	O	5,10.57			
	S	-	5,10.57	4,71.42	(-)39.15
1678	Chief Engineer Procurement and Material Management Jammu				
	O	69,45.98			
	S	-	69,45.98	66,26.05	(-)3,19.93
052	Machinery and Equipment				
0911	Chief Engineer Maintenance and Rural Electrification Jammu				
	O	45.00			
	S	-	45.00	39.93	(-)5.07
613	Rural Electrification Poonch				
0911	Chief Engineer Maintenance and Rural Electrification Jammu				
	O	8,00.39			
	S	-	8,00.39	7,67.58	(-)32.81

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

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
<b>2801</b>	<b>Power</b>			
06	<i>Rural Electrification</i>			
615	Rural Electrification Udhampur			
0099	General			
0911	Chief Engineer Maintenance and Rural Electrification Jammu			
	O	27,95.36		
	S	-		
		27,95.36	27,04.29	(-)91.07
616	Rural Electrification Batote			
0911	Chief Engineer Maintenance and Rural Electrification Jammu			
	O	6,85.40		
	S	-		
		6,85.40	6,40.90	(-)44.50
618	Rural Electrification Srinagar			
0978	Chief Engineer Maintenance and Rural Electrification Kashmir			
	O	83,20.78		
	S	-		
		83,20.78	70,31.77	(-)12,89.01
619	Rural Electrification Anantnag			
0978	Chief Engineer Maintenance and Rural Electrification Kashmir			
	O	11,97.22		
	S	-		
		11,97.22	9,63.98	(-)2,33.24
620	Rural Electrification Awantipora			
0978	Chief Engineer Maintenance and Rural Electrification Kashmir			
	O	8,12.56		
	S	-		
		8,12.56	6,32.11	(-)1,80.45
622	Rural Electrification Baramulla			
0978	Chief Engineer Maintenance and Rural Electrification Kashmir			
	O	11,39.48		
	S	-		
		11,39.48	10,64.22	(-)75.26
623	Rural Electrification Budgam			
0978	Chief Engineer Maintenance and Rural Electrification Kashmir			
	O	15,33.36		
	S	-		
		15,33.36	12,63.51	(-)2,69.85
625	Rural Electrification Kulgam			
0978	Chief Engineer Maintenance and Rural Electrification Kashmir			
	O	9,26.95		
	S	-		
		9,26.95	8,59.88	(-)67.07
626	Rural Electrification Sumbal			
0978	Chief Engineer Maintenance and Rural Electrification Kashmir			
	O	10,47.59		
	S	-		
		10,47.59	8,93.00	(-)1,54.59



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

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
<b>2801</b>	<b>Power</b>			
06	<i>Rural Electrification</i>			
627	Rural Electrification Sopore			
0099	General			
0978	Chief Engineer Maintenance and Rural Electrification Kashmir			
	O	26,53.19		
	S	-		
		26,53.19	15,62.38	(-)10,90.81
629	Rural Electrification Ganderbal			
0978	Chief Engineer Maintenance and Rural Electrification Kashmir			
	O	11,65.75		
	S	-		
		11,65.75	8,29.98	(-)3,35.77
630	Rural Electrification Vijaypur			
0911	Chief Engineer Maintenance and Rural Electrification Jammu			
	O	9,81.58		
	S	-		
		9,81.58	9,68.71	(-)12.87
633	Rural Electrification Kishtiwari			
0911	Chief Engineer Maintenance and Rural Electrification Jammu			
	O	6,94.15		
	S	-		
		6,94.15	6,37.09	(-)57.06
80	<i>General</i>			
001	Direction and Administration			
1673	Accounts Officer / Development Commissioner Power			
	O	12,75.25		
	S	-		
		12,75.25	3,02.08	(-)9,73.17
1679	Accounts Officer Migrant Wing PDD Jammu			
	O	4,68.18		
	S	-		
		4,68.18	4,62.03	(-)6.15
1686	FA Power Projects Organization			
	O	1,55.91		
	S	-		
		1,55.91	1,15.77	(-)40.14
004	Research and Development			
2169	Chief Engineer Planning and Design			
	O	5,46.53		
	S	-		
		5,46.53	4,59.91	(-)86.62
005	Investigation			
2170	Director Training Testing Inspection and Commercial Wing, J&K			
	O	3,64.35		
	S	-		
		3,64.35	1,97.26	(-)1,67.09

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

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
<b>2801</b>	<b>Power</b>			
06	<i>Rural Electrification</i>			
800	Other Expenditure			
0099	General			
2111	State Electricity Regulatory Commission (SERC)			
	O	1,71.14		
	S	-		
		1,71.14	1,11.36	(-)59.78
3.	Saving in the voted section was partly offset by the excess mainly under the following Head/ Schemes; reasons for which were not communicated.			
Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess (+)
<b>2801</b>	<b>Power</b>			
01	<i>Hydel Generation</i>			
101	Purchase Of Power			
0099	General			
0933	Chief Engineer Commercial and Survey Wing Jammu			
	O	30,99,50.00		
	S	7,55,00.00		
		38,54,50.00	38,70,15.96	(+)15,65.96
05	<i>Transmission and Distribution</i>			
603	Transmission Line Bemina			
1685	Chief Engineer Systems and Operation Kashmir.			
	O	4,55.13		
	S	-		
		4,55.13	15,11.08	(+)10,55.95
606	Transmission Line Udampur			
1687	Chief Engineer Systems and Operation Jammu			
	O	6,95.54		
	S	-		
		6,95.54	7,13.94	(+)18.40
609	Load Despatch MT Jammu			
0933	Chief Engineer Commercial and Survey Wing Jammu			
	O	3,13.76		
	S	-		
		3,13.76	4,03.24	(+)89.48
610	Load Despatch MT Srinagar			
0933	Chief Engineer Commercial and Survey Wing Jammu			
	O	2,74.94		
	S	-		
		2,74.94	2,83.43	(+)8.49

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

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess (+)
<b>2801</b>	<b>Power</b>			
06	<i>Rural Electrification</i>			
001	Direction and Administration			
0099	General			
0978	Chief Engineer Maintenance and Rural Electrification, Kashmir			
	O	9,29.50		
	S	-	9,37.11	(+)7.61
611	Rural Electrification Jammu			
0911	Chief Engineer Maintenance and Rural Electrification, Jammu			
	O	71,30.91		
	S	-	72,89.62	(+)1,58.71
614	Rural Electrification Rajouri			
0911	Chief Engineer Maintenance and Rural Electrification, Jammu			
	O	17,62.59		
	S	-	17,79.16	(+)16.57
617	Rural Electrification Doda			
0911	Chief Engineer Maintenance and Rural Electrification, Jammu			
	O	7,14.54		
	S	-	7,63.89	(+)49.35
621	Rural Electrification Pulwama			
0978	Chief Engineer Maintenance and Rural Electrification, Kashmir			
	O	11,06.46		
	S	-	11,69.48	(+)63.02
628	Rural Electrification Bijbihara			
0978	Chief Engineer Maintenance and Rural Electrification, Kashmir			
	O	24,31.26		
	S	-	47,93.47	(+)23,62.21
4.	Expenditure under the following Head/Schemes was incurred without budgetary provision; reasons for which were not communicated.			
Head			Actual Expenditure (₹ in Lakh)	
05	<i>Transmission and Distribution</i>			
001	Direction and Administration			
0011	State Plan Normal			13.01
1687	Chief Engineer Systems and Operations Jammu			

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

Head	Actual Expenditure (₹ in Lakh)
<b>2801 Power</b>	
06 <i>Rural Electrification</i>	
001 Direction and Administration	
0011 State Plan Normal	
0911 Chief Engineer Maintenance and Rural Electrification Jammu	87.07
0978 Chief Engineer Maintenance and Rural Electrification Kashmir	83.05
0099 General	
0913 Superintending Engineer, Maintenance & R.E. Wing-II Srinagar	17.31
615 Rural Electrification Udhampur	
0011 State Plan Normal	33.74
0911 Chief Engineer Maintenance and Rural Electrification Jammu.	
799 Suspense	
0099 General	
0972 Electric Central Stores Division Jammu	99.99

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

Total Grant/  
Appropriation  
(₹ in Lakh)

<b>2801 Power</b>	
05 <i>Transmission and Distribution</i>	
001 Direction and Administration	
0011 State Plan Normal	
0478 Transmission and Distribution Schemes	9,35.97
052 Machinery and Equipment	
0099 General	
1685 Chief Engineer Systems and Operation Kashmir	10.00
06 <i>Rural Electrification</i>	
052 Machinery and Equipment	
0978 Chief Engineer Maintenance and Rural Electrification Kashmir	44.50

6. Supplementary Grant of ₹ 6,48.42 lakh has been obtained for purchase of Fuel for Gas Turbine under Sub Head 0933-Chief Engineer Commercial and Survey Wing Jammu. However, nil expenditure has been incurred for purchase of fuel as no such allotment was received by the Drawing and Disbursing Officer as communicated by Executive Engineer LDM & T Division Jammu vide letter No. LDM&T/S/406 dated 19<sup>th</sup> July 2013 resulting in un-utilization of entire grant of ₹ 6,98.42 lakh.

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

7. In the Capital Section, Supplementary grant of ₹19,61.36 lakh proved injudicious as the expenditure did not come even upto the level of Original Provision of ₹ 6,28,24.00 lakh resulting in the saving of ₹ 1,70,59.48 lakh, which was neither anticipated nor surrendered.
8. Lumpsum Plan Provision of ₹ 6,28,24.00 lakh (Original) and ₹ 19,61.36 lakh (Supplementary) under Major Head 4801-Capital Outlay on Power Projects without giving schematic break-up has deprived Audit in making comparison of excess/ saving Sub-Head wise.
9. Suspense Transactions: - The expenditure in the Grant, both Revenue and Capital includes ₹ 58,40.79 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 14 below Grant No.5- Ladakh Affairs Department. An analysis of the transactions under Head Suspense in the Grant during the year 2011-2012 and 2012-2013 together with the Opening and Closing balance is given below:-

Particulars / Major head of account		Opening Balance as on 1 <sup>st</sup> April, 2012	Debits	Credits	Closing Balance as on 31 <sup>st</sup> March, 2013
(₹ in Lakh)					
<b>2801</b>	<b>Power-</b>				
	Purchase	(-) 35 .44	-	-	(-)35.44
	Miscellaneous				
	Public Works	4,77.81	-	-	4,77.81
	Advances				
	Stock	(-)53,20.52	58,40.79	53,27.97	(-)48,07.70
	Workshop	29.38	-	-	29.38
	Suspense				
	<b>Total – 2801</b>	<b>(-)48,48.77</b>	<b>58,40.79</b>	<b>53,27.97</b>	<b>(-)43,35.95</b>
<b>4801</b>	<b>Capital Outlay on Power Projects-</b>				
	Purchases	(-)1,13.14	-	-	(-)1,13.14
	Stock	4,78.25	-	-	4,78.25
	Miscellaneous				
	Public Works	98.52	-	-	98.52
	Advances				
	Workshop	28.85	-	-	28.85
	Suspense				
	<b>Total – 4801</b>	<b>4,92.48</b>	<b>-</b>	<b>-</b>	<b>4,92.48</b>

**GRANT NO. 6 (Conclld.)**

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 2010-11 to 2012-13 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 (₹ in Lakh)	Tools and Plant Charges	Percentage of Tools and Plant Charges to Works Outlay
<b>2801 Power-</b>					
2010-2011	27,65,89.92	4,52,40.78	16.35	91.20	0.033
2011-2012	31,31,32.00	10,16,64.04	32.46	1,68.21	0.054
2012-2013	30,94.04	5,44,75.83	17,60.70	1,26.16	4.078
<b>4801 Capital Outlay on Power Projects-</b>					
2010-2011	13,46,14.20	-	-	-	-
2011-2012	5,34,16.79	-	-	-	-
2012-2013	-	-	-	-	-

11. **Depreciation Reserve Fund:** - Since no provision in the instant grant was provided for transfer to the Reserve Fund to meet the cost of renewals and replacement of Plant and Machinery ` Nil were transferred to the Depreciation Reserve Funds during the year 2012-13 However, clarification regarding provision of depreciation in respect of Power Projects transferred to Power Development Corporation is 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 31<sup>st</sup> March 2013 thus remained same as on 31<sup>st</sup> March 2012. 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 2012-2013.

## GRANT NO. 7 – EDUCATION DEPARTMENT

## MAJOR HEADS

<b>2055</b>	<b>Police</b>
<b>2202</b>	<b>General Education</b>
<b>2203</b>	<b>Technical Education</b>
<b>2204</b>	<b>Sports and Youth Services</b>
<b>3454</b>	<b>Census Surveys and Statistics</b>
<b>4202</b>	<b>Capital Outlay on Education, Sports, Art and Culture</b>

		Total Grant/ Appropriation	Actual Expenditure (₹ in thousand)	Excess (+) Saving (-)
<b>Revenue</b>				
Voted- Original	32,36,73,49	32,36,73,49	28,30,44,18	(-)4,06,29,31
Supplementary	-			
Amount surrendered during the year				...
<b>Capital</b>				
Voted- Original	4,85,22,96	4,85,22,96	2,75,94,46	(-)2,09,28,50
Supplementary	-			
Amount surrendered during the year				...
Notes and Comments:				

## Revenue Section

1. In the Revenue Section, Original provision of ₹ 32,36,73.49 lakh proved excessive in view of final saving of ₹ 4,06,29.31 lakh. No portion of the final saving was anticipated and surrendered.

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 (-)
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
2009-2010	19,37,21.69	16,85,10.90	(-) 2,52,10.79
2010-2011	25,25,27.40	22,80,30.10	(-) 2,44,97.30
2011-2012	30,35,45.78	28,28,61.01	(-) 2,06,84.77

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

3. Against the Lumpsum provision of ₹ 11,68,25.49 lakh (Non-Plan), ₹ 1,59,91.38 lakh (Plan) under Elementary Education, ₹ 11,41,60.67 lakh (Non-Plan) & ₹ 1,29,16.77 lakh (Plan) under Secondary Education subordinate to Major Head 2202-General Education, ₹ 75,88.66 lakh placed under 001-Direction & Administration and ₹ 71,34.00 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 Grant, significant savings has occurred as under; reasons thereof were not communicated.

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
<b>2202 General Education</b>				
01 Elementary Education				
101 Government Primary Schools				
0011 State Plan				
2232 Rashtriya Madhyamik Shiksha Abhiyan Kashmir				
	O	43,03.71		
	S	-	43,03.71	8,69.00 (-) 34,34.71
2320 Sarva Shiksha Abhiyan Kashmir				
	O	1,54,44.00		
	S	-	1,54,44.00	1,37,04.80 (-) 17,39.20
80 General				
003 Trainings				
0011 State Plan				
0277 State Institute of Education Jammu				
	O	7,40.00		
	S	-	7,40.00	2.35 (-) 7,37.65
<b>2204 Sports and Youth Services</b>				
102 Promotion Of Art and culture				
0099 General				
0954 National Cadet Corps				
	O	6,04.44		
	S	-	6,04.44	5,85.33 (-) 19.11
800 Other Expenditure				
0031 Centrally Sponsored Schemes				
2347 PYKKA (Physical Education)				
	O	6,89.35		
	S	-	6,89.35	1,18.23 (-) 5,71.12



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

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
<b>3454 Census Surveys and Statistics</b>					
02	<i>Surveys and Statistics</i>				
110	Gazetteer and Statistical Memoirs				
0099	General				
0468	State Gazetteers				
		O	80.91		
		S	-	45.32	(-) 35.59
			80.91		
5.	Excess in the Grant occurred under the following Heads/Schemes; reasons for which were not intimated.				
Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess (+)
<b>2055 Police</b>					
117	Internal Security				
0099	General				
0957	Internal Security				
		O	56,89.42		
		S	-	62,61.05	(+)5,71.63
			56,89.42		
<b>2202 Education</b>					
01	<i>Elementary Education</i>				
800	Other Expenditure				
0031	Centrally Sponsored Scheme				
1030	Mid Day Meals				
		O	2,07.77		
		S	-	2,10.64	(+)2.87
			2,07.77		
02	<i>Secondary Education</i>				
107	Scholarships				
0099	General				
0905	Meritorious Student				
		O	3.50		
		S	-	5.50	(+)2.00
			3.50		
0941	National Scholarship				
		O	0.30		
		S	-	8.89	(+)8.59
			0.30		
0241	Grant to Sainik School Nagrotafor Maintenance of Building				
		O	86.00		
		S	-	1,04.15	(+)18.15
			86.00		

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

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess (+)
<b>2202</b>	<b>Education</b>			
02	Secondary Education			
110	Assistance to Non-Government Secondary Schools			
0241	Grant to Sainik School Nagrota for Maintenance of Building			
	O	60.00		
	S	-	3,73.50	(+)3,13.50
80	General			
003	Tranings			
0271	State Institute of Education Kashmir			
	O	2,23.58		
	S	-	2,28.93	(+)5.35
0277	State Institute of Education Jammu			
	O	2,10.10		
	S	-	2,31.63	(+)21.53

6. Against the provision of ₹ 11,70.00 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, the total expenditure incurred was ₹ 13,61.34 lakh out of which an amount of ₹ 6.83 lakh was incurred on different Scheme viz. "Appointment of Physical Education Teachers", not contemplated in the Demand for Grants.

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

Head	Actual Expenditure (₹ in Lakh)
<b>2202</b>	<b>General Education</b>
01	Elementary Education
107	Teachers training
0099	General
0218	Elementary Teachers Training Programme (Jammu)
1398	Elementary Teachers Training Programme(Kashmir)
1426	Teacher Training
0011	State Plan Normal
0218	Elementary Teachers Training Programme (Jammu)
1426	Teachers Training
1390	Scholarship to Students from Hill and Backward Areas

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

Head	Actual Expenditure (₹ in Lakh)
<b>2202 General Education</b>	
01 <i>Elementary Education</i>	
800 Other Expenditure	
0011 State Plan Normal	
0279 Opening of Border Block Libraries	29.50
0430 Black Board Operation	31,19.01
1399 Fallah-I-Alam Trust (Kashmir)	26,33.55
0011 State Plan Normal	
1030 Mid Day Meals	1,35.68
02 <i>Secondary Education</i>	
105 Teachers training	
1250 Reorientation Courses for Secondary School Teachers	11.06
107 Scholarships	
1390 Scholarship to Students from Hill and Backward Areas	2,51.75
800 Other Expenditure	
0099 General	
0259 Border Area Development Programme Kashmir	9,96.68
04 <i>Adult Education</i>	
103 Rural Functional Literacy Programme	
0265 Adult Education of Rural Functional Literacy Social Education Scheme Kashmir	
80 <i>General</i>	
004 Research	
0278 Research & Publication Kashmir	1,82.53
<b>2204 Sports and youth Services</b>	
103 Youth Welfare Programme for Non-Students	
0031 Centrally Sponsored Scheme	61.93
8209 National Youth Corps	4,30.27

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

Head	Total Grant/ Appropriation (₹ in Lakh)
<b>2202 Education</b>	
01 <i>Elementary Education</i>	
101 Government Primary Schools	
0011 State Plan Normal	
2319 Sarva Shiksha Abhiyan Jammu	1,28,70.00
2321 Rashtriya Madhyamik Shiksha Abhiyan Jammu	41,37.08

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

Head	Total Grant/ Appropriation (₹ in Lakh)
<b>2202 Education</b>	
02 Secondary Education	
107 Scholarships	
0099 General	
0243 Sainik School Manasbal	2,57.00
110 Assistance to Non-Government Secondary Schools	
0099 General	
0243 Sainik School Manasbal for maintenance of Building	21.00
80 General	
003 Trainings	
0011 State Plan Normal	
0271 State Institute of Education Kashmir	7,81.36
9. Though the sub head 1428-Adult Education under Minor Head 204 subordinate to Major Head 2202-General Education stands already closed and is not in vogue, yet the provision of ₹ 11,00.00 lakh has been kept under the sub head; reasons thereof have not been intimated.	

**CAPITAL SECTION**

10. Original provision of ₹ 4,85,22.96 lakh proved excessive in view of final saving of ₹ 2,09,28.50 lakh. No portion of the final saving was anticipated and surrendered.

11. Savings as detailed below occurred under the Grant during the last five years also.

Year	Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
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
2009-2010	2,80,34.17	1,58,39.48	(-)21,94.69
2010-2011	5,40,79.74	2,22,96.99	(-)3,17,82.75
2011-2012	4,71,38.82	3,43,20.16	(-)1,28,18.66

12. Plan Lumpsum Provision of ₹ 1,27.00 lakh under sub-head 0244-Direction & Administration, ₹ 52,20.61 lakh under Sub-head 0632-Elementary Education and ₹ 45,00.00 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

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

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

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
<b>4202</b>	<b>Capital Outlay on Education, Sports, Art and Culture</b>				
<i>01</i>	<i>General Education</i>				
201	Elementary Education				
0011	State Plan Normal				
1426	Teachers Training				
	O	8,22.30			
	S	-	8,22.30	24.25	(-)7,98.05
1427	Physical Education				
	O	17,00.00			
	S	-	17,00.00	41.71	(-)16,58.29
2320	Sarva Shiksha Abhiyan Kashmir				
	O	75,60.00			
	S	-	75,60.00	1.88	(-)75,58.12
800	Other Expenditure				
0031	Centrally Sponsored Scheme				
1030	Mid Day Meals				
	O	1,61,32.12			
	S	-	1,61,32.12	61,80.91	(-)99,51.21
<i>03</i>	<i>Sports and Youth services</i>				
2347	PYKKA (Director Youth Services )				
	O	13,37.65			
	S	-	13,37.65	2,43.37	(-)10,94.28

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

Head			Total Grant/ Appropriation (₹ in Lakh)
<b>4202</b>	<b>Capital Outlay on Education, Sports, Art and Culture</b>		
<i>01</i>	<i>General Education</i>		
201	Elementary Education		
0011	State Plan Normal		
2319	Sarva Shiksha Abhiyan Jammu		63,00.00
2321	Rashtriya Madhmik Shiksha Abhiyan Jammu		9,71.80
2322	Rashtriya Madhmik Shiksha Abhiyan Kashmir		14,37.20
0031	Centrally Sponsored Schemes		
1227	Strengthening of DIET		14,98.17
800	Other Expenditure		
2281	Vocational Training Project (Computer)		9,16.11

**GRANT NO. 7 (Concltd.)**

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

Head	Actual Expenditure (₹ in Lakh)
<b>4202 Capital Outlay on Education, Sports, Art and Culture</b>	
<i>01 General Education</i>	
201 Elementary Education	
0031 Centrally Sponsored Schemes	
0449 Sarva Shiksha Abhiyan	1.06
1426 Teacher Training	5.99
2310 Rashtriya Madhmik Shiksha Abhiyan	27.46
202 Secondary Education	
2310 Rashtriya Madhmik Shiksha Abhiyan	1.52
203 University and Higher Education	
0011 State Plan Normal	
0515 Constructions	27.06
800 Other Expenditure	
1394 Text Books	66.48
1514 Computerisation Plan	12.27
0244 Direction and Administration	8,07.32
0397 Other Expenditure	1,47.95
0515 Constructions	10,26.80
0031 Centrally Sponsored Schemes	
0388 Construction of Guttred Schools	9.11
<i>03 Sports and Youth Services</i>	
101 Youth Hostels	
0011 State Plan Normal	
0963 Improvement of Youth Hostels	60.82
800 Other Expenditure	
0397 Other Expenditure	20.30
1411 Development and Purchase of Play Fields	1,67.40
1416 Physical Education	4.35
0031 Centrally Sponsored Scheme	
2347 PYKKA (Director Youth Services)	8.69
<i>04 Art and Culture</i>	
101 Fine Arts	
0011 State Plan Normal	
0117 Art & Culture	5,85.20
800 Other Expenditure	
0397 Other expenditure	27 69

## GRANT NO. 8 – FINANCE DEPARTMENT

## MAJOR HEADS

2030	Stamps and Registration
2035	Collection of Other Taxes on Property and Capital Transactions
2039	State Excise
2040	Taxes on Sales, Trade etc.
2045	Other Taxes and Duties on Commodities and Services
2047	Other Fiscal Services
2048	Appropriation for reduction or avoidance of Debt
2049	Interest Payments
2054	Treasury and Accounts Administration
2071	Pension and Other Retirement Benefits
2075	Miscellaneous General Services
2235	Social Security and Welfare
4059	Capital Outlay on Public Works
4851	Capital Outlay on Village and Small Industries
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 (-)
<b>Revenue :</b>				
Voted-				
Original	39,46,87,87	39,46,87,87	37,15,33,87	(-)2,31,54,00
Supplementary	-			
Amount surrendered during the year				...
<i>Charged</i>				
Original	26,62,03,00	26,62,03,00	27,06,76,24	(+)44,73,24
Supplementary	-			
Amount surrendered during the year				...
<b>Capital:</b>				
Voted-				
Original	2,67,12,69	2,67,12,69	18,47,24	(-)2,48,65,45
Supplementary	-			
Amount surrendered during the year				...

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

		Total Grant/ Appropriation	Actual Expenditure (₹in thousand)	Excess (+) Saving (-)
Charged- Original	13,17,18,00	13,17,18,00	50,85,46,15	(+)37,68,28,15
Supplementary	-			
Amount surrendered during the year				...
Notes and Comments:				

**Revenue Section**

1. In the Voted Section Original Provision of ₹ 39,46,87.87 lakh proved excessive in view of the final Saving of ₹ 2,31,54.00 lakh. No portion of the final saving of ₹ 2,31,54.00 lakh was anticipated and surrendered. Saving in the Grant occurred during last year also.
2. Significant saving in the Grant occurred under the following Heads/ Schemes; reasons for which were not communicated.

Head		Total Grant/ Appropriation	Actual Expenditure	Saving (-)
			(₹ in Lakh)	
<b>2035 Collection of Other Taxes on Property and Capital Transactions</b>				
101 Taxes on Immovable Property				
0099 General				
0244 Direction and Administration				
	O 56.46			
	S -	56.46	48.36	(-)8.10
<b>2045 Other Taxes and Duties on Commodities and Services</b>				
104 Collection Charges, Taxes on Goods				
0968 Collection Charges-Taxes on Goods and Passengers				
	O 1,38.28			
	S -	1,38.28	1,15.81	(-)22.47
0983 Collection Charges-Entertainment Tax				
	O 45.66			
	S -	45.66	19.47	(-)26.19



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

Head		Total Grant/ Appropriation	Actual Expenditure	Saving (-)
		(₹ in Lakh)		
<b>2054</b>	<b>Treasury and Accounts Administration</b>			
003	Trainings			
0099	General			
0328	Accountancy Training School Srinagar			
	O	3,35.16		
	S	-	3,35.16	2,02.22
				(-)1,32.94
0329	Northern Zonal Accountancy Training School Jammu			
	O	4,64.26		
	S	-	4,64.26	3,99.80
				(-)64.46
095	Directorate Of Accounts and Treasuries			
0316	Directorate of Audit & Inspection			
	O	4,50.16		
	S	-	4,50.16	2,88.39
				(-)1,61.77
0326	Deputy Director			
	O	3,79.52		
	S	-	3,79.52	2,06.03
				(-)1,73.49
097	Treasury Establishment			
0324	Muffasil Treasuries			
	O	20,08.86		
	S	-	20,08.86	19,52.31
				(-)56.55
0335	District Treasuries			
	O	18,64.13		
	S	-	18,64.13	11,55.49
				(-)7,08.64
<b>2054</b>	<b>Treasury and Accounts Administration</b>			
800	Other Expenditure			
0099	General			
0310	Divisional Fund Office Jammu/ Srinagar			
	O	2,24.35		
	S	-	2,24.35	78.36
				(-)1,45.99
1190	District Fund Offices			
	O	25,07.26		
	S	-	25,07.26	15,48.66
				(-)9,58.60

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

Head		Total Grant/ Appropriation (₹ in Lakh)	Actual Expenditure	Saving (-)
<b>2054</b>	<b>Treasury and Accounts Administration</b>			
800	Other Expenditure			
0011	State Plan Normal			
2341	NFB Finance			
	O	8,63.81		
	S	-		
		8,63.81	1,58.91	(-)7,04.90
<b>2071</b>	<b>Pension and Other Retirement Benefits</b>			
01	<i>Civil</i>			
115	Leave Encashment			
0099	General			
0668	Secretary Finance			
	O	2,63,79.04		
	S	-		
		2,63,79.04	2,63,30.86	(-)48.18
<b>2235</b>	<b>Social Security and Welfare</b>			
60	<i>Other Social Security and Welfare Programmes</i>			
102	Child Welfare			
0099	General			
0313	Insurance Scheme			
	O	40.00		
	S	-		
		40.00	0.10	(-)39.90
105	Interest on General and Reserve Fund			
0323	State Contribution for Group Insurance			
	O	13,06.00		
	S	-		
		13,06.00	3,06.00	(-)10,00.00
107	Swatantra Sanik Saman Pension Scheme			
0965	Pension to Freedom Fighters and their Dependants etc.			
	O	3,00.00		
	S	-		
		3,00.00	1,87.45	(-)1,12.55

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

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

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess(+)
<b>2039 State Excise</b>				
001	Direction and Administration			
0099	General			
0334	Commissioner's Office			
	O	18,21.19		
	S	-	18,80.72	(+)59.53
<b>2040 Taxes on Sales, Trade etc.</b>				
001	Direction and Administration			
0099	General			
0334	Commissioner's Office			
	O	38,03.36		
	S	-	87,39.42	(+)49,36.06
<b>2054 Treasury and Accounts Administration</b>				
095	Directorate of Accounts and Treasuries			
0099	General			
0312	Directorate of Accounts and Treasuries			
	O	6,33.28		
	S	-	13,45.64	(+)7,12.36
098	Local Fund Audit			
0314	Local Fund Audit Organization			
	O	1,57.85		
	S	-	2,08.44	(+)50.59
<b>2071 Pension and Other Retirement Benefits</b>				
01	Civil			
117	Government Contribution for Defined Contribution Pension Scheme			
0099	General			
2327	Government Contribution			
	O	49,86.92		
	S	-	72,81.59	(+)22,94.67
<b>2075 Miscellaneous General Services</b>				
103	State Lotteries			
0099	General			
0317	Pension in lieu of Resumed Jagirs			
	O	8.69		
	S	-	10.23	(+)1.54

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

Head	Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess(+)
<b>2235 Social Security and Welfare</b>			
02 <i>Social Welfare</i>			
001 Direction and Administration			
0099 General			
0244 Direction & Administration			
	O 6,70.48		
	S -		
	6,70.48	8,09.13	(+)1,38.65

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

Head	Actual Expenditure (₹ in Lakh)
<b>2039 State Excise</b>	
001 Direction and Administration	
0099 General	
0417 Superintendence	7.55
<b>2054 Treasury and Accounts Administration</b>	
095 Directorate of Accounts and Treasuries	
0011 State Plan Normal	
0312 Directorate of Accounts & Treasuries	26.83
097 Treasury Establishment	
0335 District Treasuries	49.02
098 Local Fund Audit	
0099 General	
0316 Directorate of Audit & Inspection	70.34
800 Other Expenditure	
0011 State Plan Normal	
1957 Directorate Funds Organisation	25.13

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

Head	Actual Expenditure (₹ in Lakh)
<b>2075 Miscellaneous General Services</b>	
104 Pensions and Awards in consideration of distinguished Services	
0099 General	
0975 Pension & Award Consideration of Distinguished Services	5.70
5. In deviation from the list of Major and Minor Head of Accounts, the provision for Collection Charges –Entertainment Taxes was placed under Minor Head 104- Collection Charges –Taxes on goods and passengers instead under relevant Minor Head 101- Collection Charges – Entertainment Taxes subordinate to Major Head 2045- Other Taxes and Duties on Commodities and Services resulting in excess of ₹ 15.45 lakh under 101- Collection Charges –Entertainment Taxes subordinate to Major Head 2045- Other Taxes and Duties on Commodities and Services	
6. Although the Budgetary Grant in respect of Director Funds Organisation has been kept under sub head 0312-Director Funds Organisation by the State Government, but the DDOs have incurred the expenditure to the tune of ₹ 11,52.01 lakh under sub head 1957- Directorate Funds Organisation for which no budgetary grant exists which speaks of defective Budgetary Control; reasons thereof were not communicated.	
7. An amount of ₹ 7,00,00.00 lakh & ₹ 5,00.00 lakh as provision for Dearness Allowance & Medical Reimbursement respectively was placed under the Sub-Head 0418-Finance Department subordinate to Major Head 2054-Treasury & Accounts Administration. Further, allocation amongst various Controlling Officers was not received in the Audit Department for apportioning the same to the relevant Heads/Grants and resulting in the overstated expenditure vis-à-vis Budgetary provisions to the extent of DA/Medical Reimbursement/ Pay Revision paid to the State Govt. Employees under various Grants. Also placement of Lumpsum Budgetary Grant of ₹ 27,10,59.04 lakh under Sub-Head 0668-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.	
8. Lumpsum Provision of ₹ 16,62.67 lakh was placed at the disposal of Commissioner Commercial Tax (Controlling Officers) under the Scheme 0344-State Stamps Department subordinate to Minor Head 001-Direction and Administration and Major Head 2030-Stamps and Registration, when the expenditure of ₹ 22,02.67 lakh 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.	
9. In the Revenue <i>Charged</i> Section Original Provision of ₹ 26,62,03.00 lakh proved insufficient in view of final excess of ₹ 44,73.24 lakh; which needs regularization.	

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

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

Head	Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
<b>2049 Interest Payments</b>			
01 <i>Interest on Internal Debt</i>			
101 Interest on Market Loans			
0099 General			
0191 Interest on Market Loans			
	O 12,37,10.00		
	S -	12,37,10.00	11,78,19.59
			(-)58,90.41
04 <i>Interest on loans and Advances from Central Government</i>			
0723 Interest on Loan and Advances from Central Government			
	O 1,42,95.00	1,42,95.00	24,75.89
	S		(-)1,18,19.11
05 <i>Interest on Reserve Fund</i>			
105 Interest on General and Reserve Fund			
0185 Interest on other obligations			
	O 55,65.00	55,65.00	4,94.45
	S		(-)50,70.56

11. Against the Lumpsum Provision of ₹ 2,34,84.00 lakh (*Charged*) under Sub-Head 0163 -Interest on Other Internal Debt subordinate to Major Head 2049- Interest payments, the expenditure has appeared under the following Head/Schemes which were not contemplated in the Approved Demand for Grants.

Head	Total Expenditure (₹ in Lakh)
<b>2049 Interest Payments</b>	
01 <i>Interest On Internal Debt</i>	
200 Interest	
0099 General	
0186 NABARD	1,32,74.17
0302 Rural Electrification Corporation	25,85.89
1585 General Insurance Schemes (GIC)	21.72
2120 Interest on Power Bonds	78,52.68
2121 Life Insurance Scheme(LIC)	1,18,91.37
2122 New India Assurance (NIA)	4.12
2123 Oriental India Assurance (OIA)	80.19
2124 United India Assurance (UIA)	16.40
2126 Housing Development Financial Corporation (HDFC)	46.13

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

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

Head	Total Grant/ Appropriation (₹ in Lakh)
------	--

**2049 Interest Payments**

04 *Interest on loans and Advances from Central Government*

104 Interest on Small Savings and Provident Funds

0099 General

0171 Share of Small Saving	2,96,82.00
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60 *Interest on Other Obligations*

701 Miscellaneous

2120 Interest on Power Bonds	78,53.00
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13. Against the Budgetary Grant of ₹ 20,00.00 lakh (*Charged*) under Sub-Head 0184 -Interest on Bank Overdraft subordinate to Major Head 2049- Interest Payment, the interest to the tune of ₹ 5,45.58 lakh has been paid, detail of which are as under:

Head	Total Expenditure (₹ in Lakh)
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**2049 Interest Payments**

01 *Interest On Internal Debt*

200 Interest

0099 General

9899 Normal Ways and Means Advances	5,38.09
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9901 Overdraft from RBI	14.49
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14. In *Charged* Section expenditure under the following Head/Schemes was incurred without budgetary provision.

Head	Total Expenditure (₹ in Lakh)
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**2049 Interest Payments**

01 *Interest On Internal Debt*

305 Management of Debt

0099 General

2410 Half Yearly Commission on Management of Debt	1,77.12
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04 *Interest on loans and Advances from Central Government*

109 Interest on State Plan Consolidated loans as per 12<sup>th</sup> Finance Commission

0099 General

2412 Interest on Consolidated Loan	73,19.50
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**GRANT NO. 8 (Contd.)**

15. The detailed accounts of the State Insurance Fund and State General Provident Fund are maintained by the State Govt. Interest on Insurance Fund and the State Provident Fund to the tune of ₹ 30,25.02 lakh and ₹ 6,86,15.61 lakh respectively has been adjusted in the accounts by the State Govt. on adhoc basis against the re-appropriation of ₹ 25,39.00 lakh and ₹ 5,70,00.00 lakh respectively.

**Capital Section**

16. In the Voted Capital Section, Original Provision of ₹ 2,67,12.69 lakh proved excessive in view of the final saving of ₹ 2,48,65.45 lakh. No portion of final saving of ₹ 2,48,65.45 lakh was anticipated and surrendered.

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

Year	Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
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
2009-2010	8,21,00.00	5,98,77.96	(-)2,22,22.04
2010-2011	5,27,00.00	1,39,17.78	(-)3,87,82.22
2011-2012	2,25,61.14	17,93.31	(-)2,07,67.83

18. In Voted Section saving in the Grant occurred mainly under the following Head/Scheme; reasons thereof have not been communicated.

Head	Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving(-)
<b>4059 Capital Outlay on Public Works</b>			
60 Other Buildings			
800 Other Expenditure			
0011 State Plan Normal			
2341 NFB Finance			
O	15,31.69		
S	-	15,31.69	12,38.16
			(-)2,93.53



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

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

Head	Total Grant/ Appropriation (₹ in Lakh)
------	--

**5475 Capital Outlay on Other General Economic Services**

800 Other Expenditure

0011 State Plan Normal

2218 State Financial Corporation 22,00.00

**6235 Loans for Social Security and Welfare**

02 Social Welfare

190 Loans to Public Sector and Other undertakings

0099 General

0668 Secretary Finance 20,00.00

20. A meager expenditure of ₹ 9.12 lakh was incurred against sub head 1006-Upgradation Grant subordinate to Major Head 5475- Capital Outlay on Other General Economic Services resulting in saving of ₹ 2,03,71.88 lakh; reasons thereof were not intimated.

21. In the *Charged* Section, Original provision of ₹ 13,17,18.00 lakh proved meager in view of the final excess of ₹ 37,68,28.15 lakh; which requires regularization.

22. Placement of Lumpsum Appropriation of ₹ 12,20,85.00 lakh under Major Head 6003- Internal Debt of State Government and ₹ 96,33.00 lakh under Major Head 6004 - Loans and Advances from Central Govt. against which total expenditure of ₹ 1,58,80.40 lakh and ₹ 78,11.42 lakh was incurred under Major Heads 6003- Internal Debt of State Government and 6004- Loans & Advances from Central Government respectively has deprived Audit in making comparison of excess/saving Sub Head wise; reasons for which were not communicated.

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

Year	Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess (+)
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
2009-2010	8,08,46.00	35,73,90.47	(+)27,65,44.47
2010-2011	9,58,91.00	57,79,40.32	(+)48,20,49.32
2011-2012	11,74,41.00	56,47,75.64	(+)44,73,34.64

## GRANT NO. 9 – PARLIAMENTARY AFFAIRS DEPARTMENT

## MAJOR HEADS

## 2011 State Legislature

## 7610 Loans to Government Servants etc

		Total Grant/ Appropriation	Actual Expenditure (₹ in thousand)	Excess (+) Saving (-)
<b>Revenue :</b>				
Voted-				
Original	30,38,94			
		32,30,84	31,21,83	(-)1,09,01
Supplementary	1,91,90			
Amount surrendered during the year				...
<b>Charged</b>				
Original	75,80			
		89,20	54,26	(-)34,94
Supplementary	13,40			
Amount surrendered during the year				...
<b>Capital:</b>				
Voted-				
Original	50,00			
		52,50	9,35	(-)43,15
Supplementary	2,50			
Amount surrendered during the year				...
Notes and Comments:				

## Revenue Section

- Supplementary Grant of ₹ 1,91.90 lakh proved excessive in view of the final saving of ₹ 1,09.01 lakh. No portion of the final saving was anticipated and surrendered.
- Significant saving occurred mainly under the following Head/Schemes; reasons for which were not communicated.

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving(-)
<b>2011 State Legislature</b>					
02	<i>State/Union Territory Legislature</i>				
102	Legislative Council				
0099	General				
0892	Legislative Council				
	O	3,57.25			
	S	16.75	3,74.00	2.52.45	(-)1,21.55
103	Legislative Secretariat				
0892	Legislative Council				
	O	5,04.92			
	S	34.03	5,38.95	5,22.57	(-)16.38

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

3. Augmentation of provision through re-appropriation proved unnecessary in view of final saving under the following head/scheme;

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
<b>2011</b>	<b>State Legislature</b>				
02	State/Union Territory Legislature				
101	Legislative Assembly				
0099	General				
0890	Legislative Assembly				
	O	7,62.33			
	S	8.47			
	R	9.00	7,79.80	7,69.99	(-)9.81

4. Reduction in provision through re-appropriation proved injudicious in view of excess under the following head/scheme;

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess (+)
<b>2011</b>	<b>State Legislature</b>				
02	State/Union Territory Legislature				
103	Legislative Secretariat				
0099	General				
0891	J&K Legislative Assembly Secretariat				
	O	14,14.44			
	S	1,32.65			
	R	(-)9.00	15,56.09	15,76.82	(+)38.73

5. In the *Charged* Section Supplementary grant of ₹ 13.40 lakh proved excessive in view of final saving of ₹ 34.94 lakh.

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

Year	Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2008-2009	59.60	33.11	(-)26.49
2009-2010	61.22	35.07	(-)26.15
2010-2011	62.60	58.65	(-)3.95
2011-2012	1,03.95	90.12	(-)13.83

**GRANT NO. 9** (Concl'd.)

7. In the <i>charged</i> section saving occurred mainly under the following Head/Scheme.				Saving(-)
Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	
<b>2011</b>	<b>State Legislature</b>			
02	State/Union Territory Legislature			
101	Legislative Assembly			
0099	General			
0890	Legislative Assembly			
	O	39.80		
	S	8.00	47.80	16.30
				(-)31.50

**Capital Section**

8. Supplementary grant of ₹ 2.50 lakh proved injudicious as a meager expenditure of ₹ 9.35 lakh was incurred resulting in saving of ₹ 43.15 lakh which was neither anticipated nor surrendered.
9. Persistent saving occurred during the last five years also.

Year	Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2007-2008	60.00	-	(-)60.00
2008-2009	2,00.00	17.48	(-)1,82.52
2009-2010	3,00.00	4.95	(-)2,95.05
2010-2011	2,00.00	-	(-)2,00.00
2011-2012	50.00	-	(-)50.00

## GRANT NO. 10 – LAW DEPARTMENT

## MAJOR HEADS

2014 Administration of Justice

2015 Elections

2030 Stamps and Registration

2041 Taxes on Vehicles

2070 Other Administrative Services

2230 Labour and Employment

4059 Capital Outlay on Public Works

		Total Grant/ Appropriation	Actual Expenditure (₹ in thousand)	Excess (+) Saving (-)
<b>Revenue :</b>				
Voted-				
Original	1,72,03,85			
		1,88,13,38	1,26,12,80	(-)62,00,58
Supplementary	16,09,53			
Amount surrendered during the year				...
<i>Charged</i>				
Original	31,76,14			
		31,76,14	19,21,68	(-)12,54,46
Supplementary	-			
Amount surrendered during the year				...
<b>Capital:</b>				
Voted-				
Original	22,00,00			
		22,00,00	3,20,60	(-)18,79,40
Supplementary	-			
Amount surrendered during the year				...
Notes and Comments:				

## Revenue Section

- Supplementary grant of ₹ 16,09.53 lakh proved excessive in view of the final saving of ₹ 62,00.58 lakh which was neither anticipated nor surrendered.
- Persistent saving in the Grant on Voted side occurred during the last five years also as detailed below:-

Year	Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving(-)
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.)**

Year	Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2009-2010	1,14,08.29	71,08.66	(-) 42,99.63
2010-2011	1,34,68.04	1,12,36.16	(-) 22,31.88
2011-2012	2,02,91.54	1,25,73.70	(-) 77,17.84

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

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
<b>2014 Administration of Justice</b>				
102 High Courts				
0099 General				
0495 High Court				
	O	26,95.80		
	S	60.20	27,56.00	7,48.71 (-) 20,07.29
105 Civil and Session Courts				
0488 District and Session Judges				
	O	1,06,60.08		
	S	6,75.09	1,13,35.17	68,23.65 (-) 45,11.52
114 Legal Advisors and Counsels				
0499 Advocate General				
	O	4,59.28		
	S	-	4,59.28	4,28.33 (-) 30.95
1248 Public Prosecutors				
	O	2,35.93		
	S	30.20	2,66.13	2,46.29 (-) 19.84
116 State Administrative Tribunals				
0511 Human Rights Commission				
	O	3,73.05		
	S	23.62	3,96.67	3,57.83 (-) 38.84
<b>2015 Elections</b>				
102 Electoral Officers				
0099 General				
0493 Chief Electoral Officer's Office				
	O	16,20.76		
	S	7,09.63	23,30.39	20,24.06 (-) 3,06.33

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

Head		Total Grant/ Appropriation (₹ in Lakh)	Actual Expenditure	Saving (-)
<b>2070 Other Administrative Services</b>				
104 Vigilance				
0099 General				
0495 High Court				
	O	35.81		
	S	-		
		35.81	4.82	(-) 30.99
800 Other Expenditure				
2108 State Accountability Commission				
	O	3,11.73		
	S	-		
		3,11.73	2,38.71	(-) 73.02

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

Head		Total Grant/ Appropriation (₹ in Lakh)	Actual Expenditure	Excess (+)
<b>2014 Administration of Justice</b>				
103 Special Courts				
0099 General				
0889 State Legal Services Authority				
	O	5,11.26		
	S	3.43		
		5,14.69	5,71.12	(+)56.43
105 Civil and Session Courts				
1243 Tada Courts Temporary Courts				
	O	40.38		
	S	6.30		
		46.68	48.58	(+)1.90
<b>2030 Stamps and Registration</b>				
03 Registration				
001 Direction and Administration				
0099 General				
0244 Direction and Administration				
	O	75.03		
	S	8.47		
		83.50	1,17.91	(+)34.41

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

5. Expenditure as detailed below was incurred without budgetary provision under the following Head/Scheme; reasons for which have not been intimated.

Head	Actual Expenditure (₹ in Lakh)
<b>2070 Other Administrative Services</b>	
105 Special Commission of Enquiry	
0099 General	
2382 Justice (Rtd) H. S. Bedi Commission of Inquiry	43.24

6. Lumpsum Provision of ₹ 1,13,35.17 lakh (Original ₹ 1,06,60.08 lakh & Supplementary ₹ 6,75.09 lakh) was placed under Sub Head 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, thus depriving the Audit to make comparison of excess/ saving Sub-Head wise.

	Actual Expenditure (₹ in Lakh)
Munsiff Courts.	7,85.74
Sub-Judge Courts	1.41
Mobile Courts	22.52

7. Augmentation of ₹ 5.04 lakh through supplementary grant under sub head 2351-Special Court for CBI subordinate to Major Head 2014-Administration of Justice proved injudicious as no portion of original provision of ₹ 57.69 lakh was utilised.
8. Though supplementary Plan provision to the tune of ₹ 55.74 lakh was placed under sub head 0495-High Court subordinate to Major Head 2014-Administration of Justice, yet no expenditure has been incurred against the sub-head during the entire year; reasons for which not communicated.
9. In revenue *charged* section Original Provision of ₹ 31,76.14 lakh proved excessive in view of the final saving of ₹ 12,54.46 lakh. No portion of final saving of ₹ 12,54.46 lakh was neither anticipated nor surrendered

**Capital Section**

10. In the capital section expenditure of ₹ 3,20.60 lakh against the provision of ₹ 22,00.00 lakh under Sub head 0495-High Court subordinate to Major head 4059-Capital Outlay on Public Works was incurred resulting in saving of ₹ 18,79.40 lakh; reasons for which not communicated.



## 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 &amp; Steel Industries

4853 Capital Outlay on Non-ferrous Mining and Metallurgical Industries

6885 Loans for Other Industries and Minerals

	Total Grant/ Appropriation	Actual Expenditure (₹ in thousand)	Excess (+) Saving (-)
<b>Revenue :</b>			
Voted-			
Original	2,11,26,39		
		2,11,26,39	
		1,78,92,45	(-)32,33,94
Supplementary	-		
Amount surrendered during the year			...
<b>Capital:</b>			
Voted-			
Original	1,27,06,80		
		1,42,23,18	
		1,57,41,44	(+)15,18,26
Supplementary	15,16,38		
Amount surrendered during the year			...
Notes and Comments:			

## Revenue Section

1. Original provision of ₹ 2,11,26.39 lakh proved excessive in view of the final saving of ₹ 32,33.94 lakh; no portion of the final saving of ₹ 32,33.94 lakh was either anticipated or surrendered.
- 2.. Persistent saving in the Grant occurred during the last five years as detailed below:-

Year	Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving(-)
2007-2008	95,49.35	89,44.33	(-) 6,05.02
2008-2009	1,05,01.67	95,85.53	(-) 9,16.14
2009-2010	1,34,30.20	1,15,16.27	(-) 19,13.93
2010-2011	1,52,00.83	1,31,94.60	(-) 20,06.23
2011-2012	2,08,70.84	1,71,87.14	(-) 36,83.70

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

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

Head			Total Grant/ Appropriation	Actual Expenditure	Saving (-)
			(₹ in Lakh)		
<b>2851</b>	<b>Village and Small Industries</b>				
001	Direction and Administration				
0099	General				
0812	Director Office Industries				
		O	1,97.37		
		S	-	1,97.37	1,86.08 (-) 11.29
2202	Director Industries, Jammu				
		O	2,76.87		
		S	-	2,76.87	1,89.02 (-) 87.85
101	Industrial Estate				
0011	State Plan Normal				
0408	DIC Scheme				
		O	1,00.00		
		S	-	1,00.00	.06 (-) 99.94
2271	DIC Schemes/ Director Industries Jammu				
		O	1,00.00		
		S	-	1,00.00	83.64 (-) 16.36
0099	General				
0808	Industrial Estate, Gandhi Nagar				
		O	28.83		
		S	-	28.83	20.08 (-) 8.75
0811	Industrial Estate, Barzulla				
		O	29.46		
		S	-	29.46	19.72 (-) 9.74
1590	Industrial Estate Rural & Urban Kashmir				
		O	41.45		
		S	-	41.45	24.47 (-) 16.98
2188	Industrial Estate Rural and Urban (Jammu)				
		O	26.79		
		S	-	26.79	16.18 (-) 10.61
0031	Centrally Sponsored Schemes				
2267	District Headquarter Laboratories STD- Controller Drugs & Food Control Organisation/Census Small Scale Units				
		O	38.62		
		S	-	38.62	3.72 (-) 34.90

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

Head		Total Grant/ Appropriation	Actual Expenditure	Saving (-)
		(₹ in Lakh)		
<b>2851</b>	<b>Village and Small Industries</b>			
102	Small Scale Industries			
0099	General			
0408	DIC Scheme Kashmir			
	O	12,29.15		
	S	-	12,29.15	(-)2,12.48
0796	Industrial Training Centres			
	O	1,48.25		
	S	-	1,48.25	(-)25.40
0798	Footwear and Leather Goods Demonstration Centres Kashmir			
	O	61.82		
	S	-	61.82	(-)12.46
0806	Central Market Jammu			
	O	16.83		
	S	-	16.83	(-)7.64
0807	Works-cum-production centre Kathua			
	O	31.16		
	S	-	31.16	(-)8.20
2270	Knitting Training Centre / Director Industries Jammu.			
	O	2,26.94		
	S	-	2,26.94	(-)1,00.68
2271	DIC Schemes / Director Industries Jammu.			
	O	9.02.80		
	S	-	9,02.80	(-)2,15.30
103	Handloom Industries			
0011	State Plan Normal			
0244	Direction and Administration			
	O	1,10.55		
	S	-	1,10.55	(-)1,10.48
0099	General			
0244	Direction and Administration			
	O	15,80.36		
	S	-	15,80.36	(-)95.56

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

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
<b>2851</b>	<b>Village and Small Industries</b>			
103	Handloom Industries			
0099	General			
0814	UNDP Project Nowshera Srinagar			
	O	2,33.18		
	S	-	2,33.18	1,91.25
				(-)41.93
104	Handicraft Industries			
0099	General			
0805	Direction and Administration Handicrafts and Subordinate Offices			
	O	92,17.50		
	S	-	92,17.50	80,84.52
				(-)11,32.98
0011	State Plan Normal			
0805	Direction and Administration Handicrafts and Subordinate Offices			
	O	12,00.00		
	S	-	12,00.00	8,88.20
				(-)3,11.80
800	Other Expenditure			
0011	State Plan Normal			
2196	E. D. I			
	O	3,65.00		
	S	-	3,65.00	2,06.50
				(-)1,58.50
0099	General			
1588	Government Industrial Exhibition Srinagar			
	O	10.85		
	S	-	10.85	2.39
				(-)8.46
<b>2853</b>	<b>Non-Ferrous Mining and Metallurgical Industries</b>			
02	<i>Regulation and Development of Mines</i>			
001	Direction and Administration			
0011	State Plan Normal			
0244	Direction and Administration			
	O	16.00		
	S	-	16.00	11.94
				(-)4.06
0099	General			
0244	Direction and Administration			
	O	34,10.64		
	S	-	34,10.64	26,86.61
				(-)7,24.03

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

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

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess (+)
<b>2851</b>	<b>Village and Small Industries</b>			
102	Small Scale Industries			
0099	General			
0809	Rural Artisans Programme			
	O	1,47.13		
	S	-	1,47.13	(+)5.28
105	Khadi and Village Industries			
0099	General			
0802	Grant-in-Aid Contribution and Subsidies			
	O	12,50.00		
	S	-	12,50.00	(+)2,22.40

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

Head		Total Grant/ Appropriation (₹ in Lakh)
<b>2851</b>	<b>Village and Small Industries</b>	
101	Industrial Estate	
0011	State Plan Normal	
0404	DIC Infrastructural Development.	10.00
2269	DIC Infrastructural Dev/Dir. Industries Jammu	10.00

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

Head		Actual Expenditure (₹ in Lakh)
<b>2851</b>	<b>Village and Small Industries</b>	
001	Direction and Administration	
0011	State Plan Normal	
0812	Direction Office Industries	10.07
102	Small Scale Industries	
0011	State Plan Normal	
0408	DIC Schemes	16.14
103	Handloom Industries	
0011	State Plan Normal	
0367	Handloom Industries	5.19

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

7. Supplementary Grant of ₹ 15,16.38 lakh proved meager in view of the final excess of ₹ 15,18.26 lakh which requires regularisation..
8. Excess over Provision occurred mainly under the following Heads/ Schemes; reasons for which were not communicated.

Head			Total Grant/ Appropriation (₹ in Lakh)	Actual Expenditure	Excess (+)
<b>4851 Capital Outlay on Village and Small Industries</b>					
101 Industrial Estates					
0011 State Plan Normal					
0408 DIC Schemes Kashmir					
	O	6,47.20			
	S	-	6,47.20	27,53.07	(+)21,05.87
103 Handloom Industries					
0011 State Plan Normal					
0367 Handloom Industries					
	O	2,75.00			
	S	-	2,75.00	3,10.26	(+)35.26
104 Handicraft Industries					
0011 State Plan Normal					
0383 Handicrafts Corporation Industry					
	O	1,50.00			
	S	-	1,50.00	1,66.48	(+)16.48
105 Khadi and Village Industries					
0011 State Plan Normal					
0365 Assistance to Khadi & Village Industries Board					
	O	72.20			
	S	-	72.20	1,45.43	(+)73.23
<b>6885 Loans for Other Industries and Minerals</b>					
01 Loans to Industrial Financial Institutions					
800 Other Expenditure					
0099 General					
1211 Assistance to Public Sector Units					
	O	19,12.90			
	S	15,16.38	34,29.28	53,05.99	(+)18,76.71

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

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

Head			Total Grant/ Appropriation (₹ in Lakh)	Actual Expenditure	Saving(-)
<b>4851 Capital Outlay on Village and Small Industries</b>					
101 Industrial Estates					
0011 State Plan Normal					
0404 DIC Infrastructural Development, Kashmir					
	O	29,90.00			
	S	-	29,90.00	27,68.42	(-)2,21.58
2269 DIC infrastructural Development /Director Industries Jammu					
	O	19,90.00			
	S	-	19,90.00	10,08.19	(-)9,81.81
2271 DIC Schemes / Director Industries Jammu					
	O	16,28.50			
	S	-	16,28.50	3,84.88	(-)12,43.62
103 Handloom Industries					
0011 State Plan Normal					
0399 Handloom Development Corporation					
	O	3,50.00			
	S	-	3,50.00	3,28.75	(-)21.25
104 Handicraft Industries					
0011 State Plan Normal					
0363 Handicraft Industries					
	O	9,40.00			
	S	-	9,40.00	8,35.59	(-)1,04.41
800 Other Expenditure					
0011 State Plan Normal					
2196 E. D. I					
	O	6,00.00			
	S	-	6,00.00	3,00.00	(-)3,00.00
<b>4852 Capital Outlay on Iron &amp; Steel Industries</b>					
02 Manufacture					
190 Investment in Public Sector and Other Undertakings					
0011 State Plan Normal					
0711 Investment in SIDCO					
	O	3,70.00			
	S	-	3,70.00	3,15.00	(-)55.00

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

Head	Total Grant/ Appropriation (₹ in Lakh)	Actual Expenditure	Saving(-)
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**4853 Capital Outlay on Non-ferrous Mining and Metallurgical Industries**

01 Mineral Exploration and Development

190 Investment in Public Sector and Other Undertakings

0011 State Plan Normal

0377 Jammu and Kashmir Minerals Limited

O 1,40.00

S -

1,40.00

30.00

(-)1,10.00

0977 Geology &amp; Mining

O 2,91.00

S -

2,91.00

43.40

(-)2,47.60

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

Head	Total Grant/ Appropriation (₹ in Lakh)
------	--

**4851 Capital Outlay on Village and Small Industries**

800 Other Expenditure

0011 State Plan Normal

2346 Jammu &amp; Kashmir Industries

2,50.00

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

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

**4851 Capital Outlay on Village and Small Industries**

001 Direction and Administration

0011 State Plan Normal

0812 Direction Office Industries

15.38

101 Industrial Estates

0011 State Plan Normal

2346 Jammu &amp; Kashmir Industries

2,44.18



**GRANT NO.11** (Concl.d.)

Head	Actual Expenditure (₹ in Lakh)
<b>4851 Capital Outlay on Village and Small Industries</b>	
102 Small Scale Industries	
0011 State Plan Normal	
0408 DIC Schemes	2,52.95
0812 Direction Office Industries	20.22
<b>4853 Capital Outlay on Non-ferrous Mining and Metallurgical Industries</b>	
<i>01 Mineral Exploration and Development</i>	
190 Investment in Public Sector and Other Undertakings	
0011 State Plan Normal	
1216 J & K Cement	1,00.00
<i>01 Mineral Exploration and Development</i>	
800 Other Expenditure	
0011 State Plan Normal	
0977 Geology & Mining	2,19.41

12. Though the provision of ₹ 1,00.00 lakh & ₹ 3,70.00 lakh was kept under sub heads 1224-SICOP and 0711-Investment in SIDCO respectively under Minor Head 190-Investment in Public Sector and Other Undertakings subordinate to Major Head 4852- Capital Outlay on Iron & Steel Industries, yet an expenditure to the tune of ₹ 1,00.00 lakh and ₹ 92.50 lakh have appeared against the above sub heads under Minor Head 190-Investment in Public Sector and Other Undertakings subordinate to Major Head 4851- Capital Outlay on Village and Small Industries; reasons for which have not been intimated.

## GRANT NO. 12 – AGRICULTURE DEPARTMENT

## MAJOR HEADS

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

		Total Grant/ Appropriation	Actual Expenditure (₹ in thousand)	Excess (+) Saving (-)
<b>Revenue :</b>				
Voted-				
Original	6,70,10,64	6,70,10,64	6,25,71,27	(-)44,39,37
Supplementary	-			
Amount surrendered during the year				
Charged:				
Original	3,31	3,31	3,31	-
Supplementary	-			
Amount surrendered during the year				...
<b>Capital:</b>				
Voted-				
Original	3,90,24,91	3,90,24,91	2,68,15,94	(-)1,22,08,97
Supplementary	-			
Amount surrendered during the year				...
Notes and Comments:				

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

1. Original Provision of ₹ 6,70,10.64 lakh in the Grant proved excessive in view of the final saving of ₹ 44,39.37 lakh. No portion of final saving was anticipated and surrendered.
2. Significant saving in the Grant occurred under the following Heads/Schemes; reasons thereof were not communicated to Audit.

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
<b>2029 Land Revenue</b>					
800 Other Expenditure					
0099 General					
0067 Rakhs and Farms Kashmir					
	O	2,19.40			
	S	-	2,19.40	1,91.23	(-)28.17
<b>2236 Nutrition</b>					
02 <i>Distribution of Nutritious Food and Beverages</i>					
800 Other Expenditure					
0099 General					
0063 Community Canning and Fruit preservation Centre, Kashmir					
	O	1,82.60			
	S	-	1,82.60	86.71	(-)95.89
2313 Community Canning and Fruit preservation Centre, Jammu					
	O	1,50.99			
	S	-	1,50.99	1,15.43	(-)35.56
<b>2250 Other Social Services</b>					
800 Other Expenditure					
0099 General					
0433 Production of Nucleous Seed					
	O	46.52			
	S	-	46.52	27.64	(-)18.88
0061 Director Agriculture Kashmir					
	O	54.92			
	S	-	54.92	46.08	(-)8.84
<b>2401 Crop Husbandry</b>					
001 Direction And Administration					
0099 General					
0027 Agriculture Tehsil Development Services (Kashmir)					
	O	9,90.47			
	S	-	9,90.47	8,61.09	(-)1,29.38

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

Head			Total Grant/ Appropriation	Actual Expenditure	Saving (-)
			(₹ in Lakh)		
<b>2401 Crop Husbandry</b>					
001 Direction And Administration					
0099 General					
0031 Superintendence (Jammu)					
	O	163.12			
	S	-	163.12	146.72	(-)16.40
0035 Superintendence (Kashmir)					
	O	89.88			
	S	-	89.88	52.21	(-)37.67
0039 Director Agriculture (Jammu)					
	O	6,55.05			
	S	-	6,55.05	6,49.43	(-)5.62
0231 Agriculture Tehsil Development Services (Jammu)					
	O	9,12.72			
	S	-	9,12.72	8,23.53	(-)89.19
103 Poultry Development					
0099 General					
0019 Seed Multiplication Farm (Kashmir)					
	O	1,65.01			
	S	-	1,65.01	1,21.74	(-)43.27
2180 Improvement of Existing Farms					
	O	1,65.26			
	S	-	1,65.26	1,46.03	(-)19.23
105 Manures and Fertilizers					
0099 General					
0045 Development of Local Manurial Resources (Kashmir)					
	O	1,70.48			
	S	-	1,70.48	75.35	(-)95.13
1430 Development of Local Manurial Resources (Jammu)					
	O	1,81.73			
	S	-	1,81.73	1,64.28	(-)17.45
107 Fodder and Feed Development					
0099 General					
0458 Plant protection service (Kashmir)					
	O	19,08.35			
	S	-	19,08.35	16,55.42	(-)2,52.93
0995 Plant protection service (Jammu)					
	O	3,62.99			
	S	-	3,62.99	2,85.09	(-)77.90

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

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
<b>2401 Crop Husbandry</b>				
108 Commercial Crops				
0099 General				
0080 Potato Development Schemes (Jammu)				
	O	1,47.31		
	S	-		
		1,47.31	1,40.23	(-)7.08
0086 Development of Zeera Cultivation(Kashmir)				
	O	13.60		
	S	-		
		13.60	5.45	(-)8.15
1431 Floriculture Development ( Kashmir)				
	O	1,49.91		
	S	-		
		1,49.91	1,03.94	(-)45.97
109 Extension and Farmers Training				
0099 General				
0062 Information Farm Radio Services (Kashmir)				
	O	1,01.79		
	S	-		
		1,01.79	61.69	(-)40.10
0072 Improved Agriculture Practices ( Kashmir )				
	O	90.09		
	S	-		
		90.09	46.95	(-)43.14
1442 Information Farm Radio Service (Jammu)				
	O	88.00		
	S	-		
		88.00	70.88	(-)17.12
2253 Development of Horps/Improved Agriculture Practices				
	O	47.59		
	S	-		
		47.59	40.35	(-)7.24
113 Agricultural Engineering				
0099 General				
0054 Improved Agriculture Implements				
	O	2,64.81		
	S	-		
		2,64.81	1,88.63	(-)76.18
0233 Bio Gas Development				
	O	1,03.53		
	S	-		
		1,03.53	69.22	(-)34.32
0356 Improved Agriculture Implements (Jammu)				
	O	1,24.43		
	S	-		
		1,24.43	99.98	(-)24.45

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

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
<b>2401 Crop Husbandry</b>				
113 Agricultural Engineering				
0099 General				
0014 Soil Survey Jammu				
	O	84.15		
	S	-	84.15	(-)16.53
0020 Development of Walnut Production for Export purposes /Kashmir				
	O	77.61		
	S	-	77.61	(-)30.33
0022 Horticulture Information and Publication Services/KMR				
	O	42.26		
	S	-	42.26	(-)6.77
0030 Intensive Fruit Production Programme Kashmir				
	O	9,13.32		
	S	-	9,13.32	(-)3,70.77
0036 District Offices (Kashmir)				
	O	2,87.20		
	S	-	2,87.20	(-)10.68
0038 Superintendence (Divisional Level) Kashmir				
	O	66.30		
	S	-	66.30	(-)23.48
0044 Direction Jammu				
	O	34.82		
	S	-	34.82	(-)16.54
0048 Development of Vegetables (Kashmir Division)				
	O	5,35.67		
	S	-	5,35.67	(-)1,15.78
0050 Development of Vegetables (Jammu Division)				
	O	4,23.18		
	S	-	4,23.18	(-)38.36
0096 Development of Horticulture in Kandi Kerewa & Dry Land Areas (Kashmir )				
	O	7,36.21		
	S	-	7,36.21	(-)2,89.49
0100 Plant Protection Services, Kashmir.				
	O	4,03.41		
	S	-	4,03.41	(-)113.83
0234 Establishment of Veg. Farm & Kitchen Gardening Agriculture, Kashmir				
	O	41.36		
	S	-	41.36	(-)8.71

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

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
<b>2401 Crop Husbandry</b>				
113 Agricultural Engineering				
0099 General				
0244 Direction and Administration				
	O	15,59.68		
	S	-	15,59.68	(-)1,60.68
0261 Production and Supply of European type of vegetable Agriculture Kashmir				
	O	67.13		
	S	-	67.13	(-)5.67
1255 Intensive Agriculture District Programme and Clash Programme				
	O	61.99		
	S	-	61.99	(-)23.38
119 Horticulture and Vegetable Crops				
0099 General				
1434 Training and Visits NAEP Kashmir				
	O	45,58.04		
	S	-	45,58.04	(-)10,50.60
1482 Maintenance of Departmental Orchards and Nurseries (Kashmir)				
	O	6,11.13		
	S	-	6,11.13	(-)2,23.18
2088 Director Horticulture Jammu				
	O	13,77.25		
	S	-	13,77.25	(-)3,60.97
2192 Development of Walnut Production for Export Purposes Jammu				
	O	74.52		
	S	-	74.52	(-)44.23
2248 Intensive fruit Production Programme (Jammu)				
	O	2,39.56		
	S	-	2,39.56	(-)60.57
2249 Maintenance of Departmental Orchard and Nurseries Jammu				
	O	2,55.89		
	S	-	2,55.89	(-)75.41
2252 Superintendence (Divisional Level), Jammu				
	O	2,92.85		
	S	-	2,92.85	(-)1,92.71
2253 Development of Horps				
	O	8.58		
	S	-	8.58	(-)7.49

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

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
<b>2401</b>	<b>Crop Husbandry</b>				
119	Horticulture and Vegetable Crops				
0099	General				
2254	Development of Horticulture in Kandi, Karewa & Dry Land Areas, Jammu				
	O	3,51.94			
	S	-	3,51.94	2,80.54	(-)71.40
2255	Plant Protection Services Jammu				
	O	1,77.75			
	S	-	1,77.75	1,52.00	(-)25.75
2257	District Offices, Jammu				
	O	1,94.60			
	S	-	1,94.60	1,71.85	(-)22.75
800	800	0011	State Plan Normal		
0011					
1483	Agriculture, Jammu				
	O	8,30.00			
	S	-	8,30.00	7,75.37	(-)54.63
0099	General				
0013	Soil Testing Laboratory				
	O	62.39			
	S	-	62.39	56.50	(-)5.89
<b>2402</b>	<b>Soil and Water Conservation</b>				
101	Soil Survey and Testing				
0099	General				
0014	Soil Survey Jammu				
	O	45.87			
	S	-	45.87	38.29	(-)7.58
0016	Soil Survey Kashmir				
	O	6,88.15			
	S	-	6,88.15	5,17.85	(-)1,70.30
0134	Soil Survey and Testing Laboratory, Kashmir				
	O	1,30.08			
	S	-	1,30.08	62.91	(-) 67.17
102	Soil Conservation				
0099	General				
0010	Soil Conservation Scheme (Jammu Division)				
	O	8,38.72			
	S	-	8,38.72	7,58.52	(-)80.20



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

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
<b>2402 Soil and Water Conservation</b>				
103 Soil Reclamation and Development				
0099 General				
0008 Dry Land Development Programme				
	O	49.25		
	S	-	49.25	(-)9.52
<b>2403 Animal Husbandry</b>				
107 Feed and Fodder Development				
0099 General				
0002 Fodder and Feed Development (Jammu Division)				
	O	98.81		
	S	-	98.81	(-)15.77
0124 Fodder and Feed Development (Agri) Director Agriculture Kashmir				
	O	2,12.97		
	S	-	2,12.97	(-)78.71
<b>2406 Forestry and Wild Life</b>				
02 <i>Environmental Forestry and Wild Life</i>				
001 Direction And Administration				
0099 General				
1136 Director Floriculture Kashmir				
	O	6,26.42		
	S	-	6,26.42	(-)64.62
<b>2415 Agricultural Research and Education</b>				
01 <i>Crop Husbandry</i>				
004 Research				
0099 General				
0033 Agriculture Research Unit (Kashmir)				
	O	1,24.40		
	S	-	1,24.40	(-)21.37
80 <i>General</i>				
120 Assistance to other Institutions				
0011 State Plan Normal				
0060 SKUAST Jammu				
	O	45.00		
	S	-	45.00	(-)22.50
<b>2425 Co-operation</b>				
001 Direction and Administration				
0099 General				
0244 Direction and Administration				
	O	5,26.97		
	S	-	5,26.97	(-)25.06

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

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
<b>2425 Co-operation</b>					
001	Direction and Administration				
0099	General				
0417	Superintendence				
	O	21,01.09			
	S	-	21,01.09	16,00.76	(-)5,00.33
101	Audit of Cooperatives				
1493	Audit of Co-operatives				
	O	9,84.71			
	S	-	9,84.71	5,13.92	(-)4,70.79
800	Other Expenditure				
0011	State Plan Normal				
0244	Direction and Administration				
	O	1,20.00			
	S	-	1,20.00	36.02	(-)83.98
<b>2435 Other Agricultural Programmes</b>					
01	Marketing and Quality Control				
101	Marketing Facilities				
0011	State Plan Normal				
0612	Horticulture Planning and Marketing				
	O	18.00			
	S	-	18.00	5.82	(-)12.18
0099	General				
0612	Horticulture Planning and Marketing				
	O	15,09.92			
	S	-	15,09.92	14,08.82	(-)1,01.10
102	Grading and Quality Control Facilities				
0623	Seed Certificate Scheme Including law Enforcement Kashmir				
	O	2,93.83			
	S	-	2,93.83	2,87.62	(-)6.21
800	Other Expenditure				
0345	Seed Certificate Scheme Including law Enforcement Jammu				
	O	2,31.37			
	S	-	2,31.37	2,10.61	(-)20.76
<b>2705 Command Area Development</b>					
602	Command Areas Kashmir				
0099	General				
0116	Directorate of Command Area Development(Kashmir)				
	O	4,76.92			
	S	-	4,76.92	4,35.36	(-)41.56

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

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
<b>2705</b>	<b>Command Area Development</b>			
603	Command Areas Jammu			
0099	General			
0095	Directorate of Command Area Development ( Jammu )			
	O	17,14.19		
	S	-	17,14.19	16,34.61
				(-)79.58
800	Other Expenditure			
0050	Vegetables (Jammu Division)			
	O	1,94.12		
	S	-	1,94.12	1,78.75
				(-)15.37
<b>2851</b>	<b>Village and Small Industries</b>			
004	Research and Development			
0099	General			
0093	Research on Mushroom (Jammu)			
	O	2,22.81		
	S	-	2,22.81	1,65.52
				(-)57.29
0104	Mushroom ( Kashmir )			
	O	3,18.08		
	S	-	3,18.08	2,49.47
				(-)68.61
1506	Indo Dutch Mushroom Development Project			
	O	38.71		
	S	-	38.71	25.53
				(-)13.18
102	Small Scale Industries			
0053	Development of Agriculture (Jammu Division)			
	O	4,01.26		
	S	-	4,01.26	3,59.69
				(-)41.57
0091	Development of Agriculture (Kashmir Division)			
	O	3,66.67		
	S	-	3,66.67	2,89.15
				(-)77.52
107	Sericulture Industries			
0336	Additional Director Sericulture (Jammu)			
	O	23,89.78		
	S	-	23,89.78	23,47.64
				(-)42.14
0416	Director Sericulture (Jammu) J&K			
	O	34,90.00		
	S	-	34,90.00	32,10.48
				(-)2,79.52

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

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

Head			Total Grant/ Appropriation (₹ in Lakh)	Actual Expenditure	Excess (+)
<b>2250</b>	<b>Other Social Services</b>				
800	Other Expenditure				
0099	General				
0339	Zoological & Public Gardens				
	O	25.93			
	S	-	25.93	27.71	(+)1.78
<b>2401</b>	<b>Crop Husbandry</b>				
001	Direction and Administration				
0099	General				
0043	Director of Agriculture Kashmir				
	O	7,90.77			
	S	-	7,90.77	8,22.06	(+)31.29
108	Commercial Crops				
0082	Potato Development Schemes (Kashmir)				
	O	2,00.00			
	S	-	2,00.00	2,22.37	(+)22.37
1432	Floriculture Development Jammu				
	O	43.13			
	S	-	43.13	45.26	(+)2.13
109	Extension and Farmers training				
0181	Education and Training				
	O	60.92			
	S	-	60.92	92.82	(+)31.90
1435	Training and Visits NAEP Jammu				
	O	41,12.43			
	S	-	41,12.43	43,21.77	(+)2,09.34
2191	Agriculture Extension and Trainings Kashmir				
	O	41.92			
	S	-	41.92	88.18	(+)46.26
119	Horticulture and Vegetable Crops				
1481	Improvement of Vegetable Programme Jammu				
	O	17,83.55			
	S	-	17,83.55	19,00.95	(+)1,17.40
2325	J & K State Advisory Board for Development of Kissan				
	O	83.74			
	S	-	83.74	1,24.70	(+)40.96

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

Head			Total Grant/ Appropriation (₹ in Lakh)	Actual Expenditure	Excess (+)
<b>2401 Crop Husbandry</b>					
800 Other Expenditure					
0099 General					
0233 Bio Gas Development					
	O	71.22			
	S	-	71.22	72.46	(+)1.24
<b>2406 Forestry and Wild life</b>					
02 <i>Environmental and Forestry and Wild Life</i>					
001 Direction and Administration					
0011 State Plan					
1135 Provincial and District Offices Kashmir					
	O	13,56.88			
	S	-	13,56.88	14,82.69	(+)1,25.81
2203 Provincial and District Offices Jammu					
	O	10,85.96			
	S	-	10,85.96	12,24.55	(+)1,38.59
112 Public Gardens					
0099 General					
1130 Public Gardens Director Floriculture Kashmir					
	O	10,35.96			
	S	-	10,35.96	10,74.35	(+)38.39
2275 Public Gardens, Director Floriculture, Jammu					
	O	3,56.60			
	S	-	3,56.60	3,81.12	(+)24.52
2276 Cut flower project, Director Floriculture, Jammu					
	O	8.88			
	S	-	8.88	14.98	(+)6.10
800 Other Expenditure					
0011 State Plan Normal					
2203 Provincial and District Offices Jammu					
	O	35.00			
	S	-	35.00	52.96	(+)17.96
<b>2415 Agricultural Research and Education</b>					
01 <i>Crop Husbandry</i>					
004 Research					
0099 General					
0123 Agriculture Research Unit (Jammu)					
	O	93.76			
	S	-	93.76	1,03.05	(+)9.29

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

Head		Total Grant/ Appropriation (₹ in Lakh)	Actual Expenditure (₹ in Lakh)	Excess (+)
<b>2415</b>	<b>Agricultural Research and Education</b>			
80	General			
120	Assistance to Other Institutions			
0099	General			
0040	SKUAST Kashmir			
	O	97,70.00		
	S	-		
		97,70.00	1,07,57.00	(+)9,87.00
0060	SKUAST Jammu			
	O	38,15.00		
	S	-		
		38,15.00	45,55.00	(+)7,40.00
4.	Expenditure under the following Heads/Schemes was made without budget provision; reasons for which were not communicated			
Head			Actual Expenditure (₹ in Lakh)	
<b>2401</b>	<b>Crop Husbandry</b>			
001	Direction And Administration			
0011	State Plan Normal			
0039	Director Agriculture (Jammu)			2,35.99
0043	Director of Agriculture Kashmir			6,00.21
0099	General			
0325	Director Horticulture J&K			1.73
109	Extension and Farmers Training			
1217	Training of Gram Sevaks (Kashmir)			3.32
119	Horticulture and Vegetable Crops			
0011	State Plan Normal			
0179	Establishment of Demonstration Plot			1.62
0244	Direction and Administration			61.91
2088	Director Horticulture, Jammu			2,65.58
0099	General			
0031	Maintenance of Departmental Orchards & Nurseries			3.63
0070	Development of Horps			5.81
<b>2402</b>	<b>Soil Conservation</b>			
103	Land Reclamation and Development			
0011	State Plan Normal			
0008	Dry Land Development Programme			3.93
800	Other Expenditure			
1490	Agriculture Land Kashmir			4.71

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

Head	Actual Expenditure (₹ in Lakh)
<b>2403 Animal Husbandry</b>	
107 Feed and Fodder Development	
0099 General	
0605 Feed & Fodder Development Key Village Block	3.55
<b>2425 Co-operation</b>	
001 Direction and Administration	
0011 State Plan Normal	
0244 Direction and Administration	2.29
<b>2851 Village and Small Scale Industries</b>	
107 Sericulture Industries	
0011 State Plan Normal	
0336 Additional Director Sericulture (Jammu)	34.97
5. Entire provision under the following Heads/Schemes remained unutilized throughout the year; reasons thereof were not communicated	
Head	Total Grant/ Appropriation (₹ in Lakh)
<b>2401 Crop Husbandry</b>	
119 Horticulture and Vegetable Crops	
0099 General	
1485 NAEP	43.39
800 Other Expenditure	
0011 State Plan Normal	
0222 Horticulture Construction Programme	7.50
1484 Agriculture Kashmir	6,01.25
2088 Director Horticulture Jammu	1,49.00
<b>2406 Forestry and Wild life</b>	
02 <i>Environmental and Forestry and Wild Life</i>	
800 Other Expenditure	
0011 State Plan Normal	
1135 Provincial and District Offices (Kashmir)	7.00
<b>2415 Agricultural Research and Education</b>	
80 <i>General</i>	
120 Assistance to other Institutions	
0011 State Plan Normal	
0040 SKUAST Kashmir	10.00
<b>2705 Command Area Development</b>	
603 Command Area Jammu	
0031 Centrally Sponsored Scheme	
0125 Command Area Development (CSS) (Jammu)	2,30.30

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

- 6 Original Provision of ₹ 3,90,24.91 lakh in the Grant proved excessive in view of final saving of ₹ 1,22,08.97 lakh. No portion of final saving was anticipated and surrendered. Saving in the Grant occurred during last year also.
7. Significant Saving occurred under the following Heads/Schemes; reasons thereof were not communicated to Audit.

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving(-)
<b>4401 Capital Outlay on Crop Husbandry</b>				
103 Seeds				
0099 General				
0081 Purchase of Seeds ( Jammu )				
	O	13,00.00		
	S	-	13,00.00	38.07
				(-)12,61.93
0327 Purchase of Seeds ( Kashmir )				
	O	8,52.50		
	S	-	8,52.50	5,51.38
				(-)3,01.12
104 Agricultural Farms				
0083 Agriculture Farms ( Jammu )				
	O	6,90.77		
	S	-	6,90.77	5,17.25
				(-)1,73.52
0102 Agriculture Farms ( Kashmir )				
	O	2,49.53		
	S	-	2,49.53	1,80.20
				(-)69.33
800 Other Expenditure				
0011 State Plan Normal				
0222 Horticulture Construction Programme ( Kashmir )				
	O	3,02.32		
	S	-	3,02.32	2,96.19
				(-)6.13
0281 H. P. M. C				
	O	1,00.00		
	S	-	1,00.00	50.00
				(-)50.00
2297 Rashtriya Krishi Vikas Yojna				
	O	1,50,00.00		
	S	-	1,50,00.00	62,17.23
				(-)87,82.77
8054 J&K Agro Industries Corporation				
	O	22,50.00		
	S	-	22,50.00	2,50.00
				(-)20,00.00
0031 Centrally Sponsored Scheme				
1587 Macro Management on Agriculture				
	O	28,00.00		
	S	-	28,00.00	23,83.61
				(-)4,16.39



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

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving(-)
<b>4402 Capital Outlay on Soil and Water Conservation</b>				
102 Soil Conservation				
0011 State Plan Normal				
0266 Soil Conservation (Kashmir)				
	O	35.00		
	S	-	35.00	9.65
				(-)25.35
<b>4406 Capital Outlay on Forestry and Wild Life</b>				
02 Environmental Forestry and Wild Life				
112 Public Gardens				
0011 State Plan Normal				
1136 Director Floriculture, Kashmir				
	O	12,50.00		
	S	-	12,50.00	9,25.78
				(-)3,24.22
<b>4415 Capital Outlay on Agricultural Research and Education</b>				
80 General				
277 Education				
0011 State Plan Normal				
0032 Agriculture University ( Jammu )				
	O	15,00.00		
	S	-	15,00.00	6,20.00
				(-)8,80.00
0056 Agriculture University (Kashmir)				
	O	15,00.00		
	S	-	15,00.00	6,74.00
				(-)8,26.00
<b>4705 Capital Outlay on Command Area Development</b>				
603 Command Area Jammu				
0011 State Plan Normal				
0095 Directorate of Command Area Development (Jammu)				
	O	12,46.30		
	S	-	12,46.30	11,72.24
				(-)74.06
8. Saving was partly counterbalanced by the excess under the following Heads/Schemes; reasons for which have not been intimated.				
Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess(+)
<b>4401 Capital Outlay on Crop Husbandry</b>				
103 Seeds				
0031 Centrally Sponsored Scheme				
2221 Development of Oil Seed				
	O	2,32.20		
	S	-	2,32.20	2,33.43
				(+)1.23

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

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess(+)
<b>4401 Capital Outlay on Crop Husbandry</b>				
800 Other Expenditure				
0011 State Plan Normal				
0039 Director Agriculture ( Jammu )				
	O	8,42.68		
	S	-	8,42.68	12,19.85
				(+)3,77.17
0061 Director Agriculture ( Kashmir )				
	O	8,38.68		
	S	-	8,38.68	8,62.94
				(+)24.26
0612 Horticulture Planning and Marketing				
	O	10,00.00		
	S	-	10,00.00	14,63.77
				(+)4,63.77
2303 Horticulture Construction Programme Jammu				
	O	1,90.00		
	S	-	1,90.00	2,09.42
				(+)19.42
<b>4402 Capital Outlay on Soil and Water Conservation</b>				
02 Soil conservation				
102 Soil Conservation				
0011 State Plan Normal				
0251 Soil Conservation ( Jammu )				
	O	30.00		
	S	-	30.00	34.47
				(+)4.47
<b>4406 Capital Outlay on Forestry and Wild Life</b>				
02 Environmental Forestry and Wild Life				
112 Public Gardens				
0011 State Plan Normal				
2203 Director Floriculture Jammu				
	O	10,28.00		
	S	-	10,28.00	16,80.96
				(+)6,52.96
<b>4705 Capital Outlay on Command Area Development</b>				
602 Command Area Kashmir				
0011 State Plan Normal				
0116 Directorate of Command Area Development (Kashmir)				
	O	16,58.93		
	S	-	16,58.93	16,62.11
				(+)3.18
<b>4851 Capital Outlay on Village and Small Industries</b>				
107 Sericulture Industries				
0011 State Plan Normal				
1202 Sericulture				
	O	4,30.00		
	S	-	4,30.00	4,50.44
				(+)20.44

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

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

Head	Actual Expenditure (₹ in Lakh)
<b>4401 Capital Outlay on Crop Husbandry</b>	
101 Farming Co-operatives	
0011 State Plan Normal	
0612 Horticulture Planning and Marketing	1,33.36
103 Seeds	
0031 Centrally Sponsored Schemes	
0008 Purchase of Seeds ( Jammu )	2,41.52
104 Agricultural Farms	
0011 State Plan Normal	
0102 Agriculture Farms (Kashmir	8.86
0031 Centrally Sponsored Scheme	
2297 Rashtriya Krishi Vikas Yojna	2.25
107 Plant Protection	
0099 General	
0098 District Horticulture J&K	57.89
0031 Centrally Sponsored Scheme	
2297 Rashtriya Krishi Vikas Yojna	2,21.14
119 Horticulture and Vegetable Crops	
0099 General	
2140 Director Horticulture Kashmir	36.28
119 Horticulture and Vegetable Crops	
0011 State Plan Normal	
2249 Maintenance of Departmental Orchards & Nurseries, Jammu	5.36
800 Other Expenditure	
0031 Centrally Sponsored Scheme	
0125 Director Command Area Development Jammu	7.48
2297 Rashtriya Krishi Vikas Yojna	6,15.12
800 Other Expenditure	
0011 State Plan Normal	
0125 Command Area Development ( CSS ) Jammu	48.91
<b>4402 Capital Outlay on Soil and Water Conservation</b>	
800 Other Expenditure	
0011 State Plan Normal	
0498 Machinery and Equipment	11.98
1719 District Plan	15.45
1750 Works Component	80.67

**GRANT NO. 12 (Concl'd.)**

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

Head	Actual Expenditure (₹ in Lakh)
<b>4425 Capital Outlay on Co-operation</b>	
800 Other Expenditure	
0011 State Plan Normal	
0169 Special Plan Assistance	1,10.61
<b>4705 Capital Outlay on Command Area Development</b>	
602 Command Area Kashmir	
0031 Centrally Sponsored Scheme	
2297 Rashtriya Krishi Vikas Yojna	11,81.52
603 Command Area Jammu	
0031 Centrally Sponsored Scheme	
0095 Directorate of Command Area Development ( Jammu )	13,65.18
<b>4851 Capital Outlay on Village and Small Industries</b>	
001 Direction and Administration	
0011 State Plan Normal	
0812 Direction office Industries	3.07
102 Small Scale Industries	
0053 Development of Apiculture (Jammu Division)	1.29

10. Against Lumpsum Provision of ₹ 7,38.00 lakh under Minor Heads 190-Investment in Public Sector and Other Undertakings subordinate to Major Head 4425- Capital Outlay on Co-operation, an expenditure of ₹ 8,58.89 lakh was incurred on investment in other co-operatives not contemplated in the Demand thus deprived Audit in making comparison of excess/savings sub-Head wise.
11. Entire provision of ₹ 5,13.00 lakh against sub head 2348-Seed Village under Minor Head 103-Seeds Subordinated to Major Head 4401 –Capital Outlay on Crop Husbandry and ₹ 23,25.00 lakh under the Group Head 0031-Centrally Sponsored Schemes subordinate to Major Head 4705 - Capital Outlay on Command Area Development remained unutilized throughout the year.
12. Against total estimated recovery of ₹ 23,10.00 lakh against Major Head 4401-Capital Outlay on Crop Husbandry an amount of ₹ 2,47.25 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 (-)
<b>Revenue :</b>				
Voted-				
Original	3,35,03,63	3,35,03,63	2,98,46,22	(-)36,57,41
Supplementary	-			
Amount surrendered during the year				...
<b>Capital :</b>				
Voted-				
Original	34,88,40	34,88,40	36,82,87	(+)1,94,47
Supplementary	-			
Amount surrendered during the year				...

Notes and Comments:

**Revenue Section**

1. Original provision of ₹ 3,35,03.63 lakh proved excessive in view of the final saving of ₹ 36,57.41 lakh. No portion of the saving of ₹ 36,57.41 lakh was anticipated and surrendered. Saving in the Grant occurred during the last two years also.
2. Significant Saving occurred under the following Head/Schemes; reasons for which were not communicated.

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
<b>2403 Animal Husbandry</b>				
001	Direction and Administration			
0011	State Plan Normal			
2062	Directorate of Animal Husbandry Jammu			
	O	2,44.03		
	S	-	2,44.03	1,80.69
				(-)63.34
0195	Sheep Husbandry Jammu			
	O	1,39.10		
	S	-	1,39.10	40.68
				(-)98.42
0138	Sheep Husbandry Kashmir			
	O	1,21.53		
	S	-	1,21.53	77.07
				(-)44.46

**GRANT NO. 13 (Contd.)**

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
<b>2403 Animal Husbandry</b>				
001 Direction and Administration				
0099 General				
0195 Sheep Husbandry Jammu				
	O	14,22.19		
	S	-		
		14,22.19	10,76.37	(-)3,45.82
2062 Directorate of Animal Husbandry Jammu				
	O	35,94.70		
	S	-		
		35,94.70	32,15.96	(-)3,78.74
101 Veterinary Services and Animal Health				
0099 General				
2216 Hospital and Dispensaries Jammu				
	O	26,92.03		
	S	-		
		26,92.03	21,55.91	(-)5,36.12
102 Cattle and Buffalo Development				
0099 General				
0140 Cattle and Buffalo Development Kashmir				
	O	28,23.53		
	S	-		
		28,23.53	27,59.97	(-)63.56
2219 Cattle and Buffalo Development Jammu				
	O	26,08.48		
	S	-		
		26,08.48	22,11.92	(-)3,96.56
103 Poultry Development				
0099 General				
0119 Poultry Development Scheme Kashmir				
	O	12,47.68		
	S	-		
		12,47.68	11,33.33	(-)1,14.35
2220 Poultry Development Scheme Jammu				
	O	7,92.45		
	S	-		
		7,92.45	6,66.47	(-)1,25.98
104 Sheep and Wool Development				
0099 General				
0088 Angora Rabbit Farm				
	O	67.25		
	S	-		
		67.25	39.42	(-)27.83
0128 Transit Camp Migratory Breeding				
	O	64.48		
	S	-		
		64.48	58.26	(-)6.22

**GRANT NO. 13 (Contd.)**

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
<b>2403 Animal Husbandry</b>				
104 Sheep and Wool Development				
0099 General				
0148 Sheep Breeding Farm Dachigam				
	O	85.47		
	S	-		
		85.47	77.47	(-)8.00
0150 Intensive Sheep Development in Farmers Flock				
	O	1,38.13		
	S	-		
		1,38.13	1,23.44	(-)14.69
0151 Sheep Breeding Farm, Zowara/Pulwama				
	O	84.66		
	S	-		
		84.66	35.39	(-)49.27
0152 Sheep Breeding Farm, Panthal Reasi Panthal				
	O	1,19.14		
	S	-		
		1,19.14	1,09.29	(-)9.85
0158 Sheep Shearing and Wool Grading and Marketing Kashmir				
	O	1,23.00		
	S	-		
		1,23.00	96.87	(-)26.13
0197 Expansion and Consolidation of existing Sheep Breeding Farm Kashmir				
	O	1,42.37		
	S	-		
		1,42.37	1,08.97	(-)33.40
0198 Establishment of Muttonous Zone Kashmir				
	O	1,84.45		
	S	-		
		1,84.45	91.42	(-)93.03
0202 Strengthening of Existing Sheep breeding Farm Kashmir				
	O	2,99.03		
	S	-		
		2,99.03	2,13.47	(-)85.56
0204 Training of Technical Personal Kashmir				
	O	24.27		
	S	-		
		24.27	15.24	(-)9.03
0647 Strengthening of Admn. Machinery				
	O	1,05.54		
	S	-		
		1,05.54	21.46	(-)84.08
0664 Establishment of Transit for Migratory Breeders Kashmir				
	O	32.20		
	S	-		
		32.20	6.03	(-)26.17
0672 Supervisory Organisation				
	O	47.55		
	S	-		
		47.55	38.56	(-)8.99

**GRANT NO. 13 (Contd.)**

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
<b>2403 Animal Husbandry</b>				
104 Sheep and Wool Development				
0099 General				
0674 Statistical Cell Kashmir				
	O 35.16			
	S -	35.16	26.48	(-)8.68
0687 Improvement of Grass Land Kashmir				
	O 31.40			
	S -	31.40	18.56	(-)12.84
0731 Ramboult Breeding Kashmir				
	O 1,13.19			
	S -	1,13.19	78.32	(-)34.87
0745 Publicity Cell Kashmir				
	O 31.51			
	S -	31.51	19.41	(-)12.10
0794 Sheep Breeding Farm Anderwan Kashmir				
	O 46.47			
	S -	46.47	17.93	(-)28.54
0800 Opening of Sheep and Wool Development Centre Kashmir				
	O 3,65.67			
	S -	3,65.67	2,67.93	(-)97.74
0801 Artificial Insemination				
	O 9.36			
	S -	9.36	0.23	(-)9.13
0803 Sheep Breeding Farm, Daksum				
	O 4,16.40			
	S -	4,16.40	2,47.36	(-)1,69.04
0813 Establishment of New Sheep Breeding Farm (Balnoi)				
	O 98.96			
	S -	98.96	76.56	(-)22.40
0827 Establishment of Intensive Sheep Development Block Kashmir				
	O 6,18.32			
	S -	6,18.32	4,79.73	(-)1,38.59
0829 Disease Investigation Sheep & Goat Kashmir				
	O 2,61.84			
	S -	2,61.84	1,66.32	(-)95.52
0832 Establishment of Large Scale Stud Farm				
	O 49.65			
	S -	49.65	16.32	(-)33.33



**GRANT NO. 13 (Contd.)**

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
<b>2403 Animal Husbandry</b>				
104 Sheep and Wool Development				
0099 General				
0837 Establishment of two Mobile Units Kashmir				
	O 27.36			
	S -	27.36	14.13	(-)13.23
0842 Establishment of Sheep & Wool Extension Centres Kashmir				
	O 5,03.20			
	S -	5,03.20	3,40.91	(-)1,62.29
0843 Establishment of Expansion & Consolidated Centres Sheep & Wool Centres Kashmir				
	O 2,92.29			
	S -	2,92.29	1,81.61	(-)1,10.68
1036 Fleece Testing Laboratory Kashmir				
	O 49.98			
	S -	49.98	40.63	(-)9.35
1178 Intensive Sheep Development Backward Area Kashmir				
	O 5,38.81			
	S -	5,38.81	4,37.12	(-)1,01.69
1464 Development and Research and Expansion Programme				
	O 20.16			
	S -	20.16	6.99	(-)13.17
1469 Integrated Sample Survey of Live Stock Kashmir				
	O 29.49			
	S -	29.49	6.70	(-)22.79
1707 Scientific Management among Breeders				
	O 6,98.16			
	S -	6,98.16	4,79.96	(-)2,18.20
1710 Genetic Improvement of Farms				
	O 1,82.98			
	S -	1,82.98	1,07.02	(-)75.96
2189 Sheep Sheering & Wool Grading and Marketing Jammu				
	O 1,01.99			
	S -	1,01.99	81.96	(-)20.03
2221 Expansion & Consolidation of Existing Sheep Breeding Farm Jammu				
	O 1,28.15			
	S -	1,28.15	97.38	(-)30.77
2224 Strengthening of Existing Sheep breeding Farm Jammu				
	O 1,62.11			
	S -	1,62.11	1,46.96	(-)15.15

**GRANT NO. 13 (Contd.)**

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
<b>2403 Animal Husbandry</b>				
104 Sheep and Wool Development				
0099 General				
2225 Training of Technical Personal Jammu				
	O	29.54		
	S	-	29.54	(-)5.36
2227 Statistical Cell Jammu				
	O	25.69		
	S	-	25.69	(-)6.00
2229 Ramboult Breeding Jammu				
	O	70.46		
	S	-	70.46	(-)13.06
2231 Sheep Breeding Farm Anderwan Jammu				
	O	49.27		
	S	-	49.27	(-)6.43
2232 Opening of Sheep and Wool Development Centre Jammu				
	O	3,43.31		
	S	-	3,43.31	(-)45.14
2233 Establishment of Intensive Sheep Development Block Jammu				
	O	7,26.57		
	S	-	7,26.57	(-)1,07.56
2234 Disease Investigation Sheep & Goat Jammu				
	O	1,42.00		
	S	-	1,42.00	(-)31.91
2235 Establishment of Two Mobile Units Jammu				
	O	25.34		
	S	-	25.34	(-)6.02
2236 Establishment of Sheep and Wool Extension Centres Jammu				
	O	11,70.41		
	S	-	11,70.41	(-)1,61.14
2237 Establishment of Exp & Consolidated Centres Sheep & Wool Jammu				
	O	2,28.25		
	S	-	2,28.25	(-)71.70
2238 Fleece Testing Laboratory Jammu				
	O	40.02		
	S	-	40.02	(-)23.57
2239 Intensive Sheep Development Backward Areas Jammu				
	O	7,03.45		
	S	-	7,03.45	(-)85.64

**GRANT NO. 13 (Contd.)**

Head		Total Grant/ Appropriation (₹ in Lakh)	Actual Expenditure	Saving (-)
<b>2403 Animal Husbandry</b>				
107 Fodder and Feed Development				
0099 General				
0002 Fodder and Feed Development (Jammu Division)				
	O	30.27		
	S	-	30.27	(-)9.68
0605 Feed and Fodder Development Key Village Block				
	O	80.57		
	S	-	80.57	(-)28.97
109 Extension and Training				
0099 General				
0861 Training of Technical Personnel ,Kashmir				
	O	54.81		
	S	-	54.81	(-)31.92
800 Other Expenditure				
0099 General				
0851 Schemes for the Development of Specially Backward Areas Kashmir				
	O	1,54.79		
	S	-	1,54.79	(-)24.68
2240 Schemes for Development of Specially Backward Areas Jammu				
	O	3,87.48		
	S	-	3,87.48	(-)1,06.91
3. Saving was partly offset by the excess under the following Head/Schemes; reasons for which were not communicated.				

Head		Total Grant/ Appropriation (₹ in Lakh)	Actual Expenditure	Excess(+)
<b>2403 Animal Husbandry</b>				
001 Direction and Administration				
0011 State Plan Normal				
0844 Directorate of Animal Husbandry Department Kashmir				
	O	2,75.74		
	S	-	2,75.74	(+)25.32
0099 General				
0138 Sheep Husbandry, Kashmir				
	O	6,29.53		
	S	-	6,29.53	(+)5,66.52
0844 Directorate of Animal Husbandry Department Kashmir				
	O	23,86.44		
	S	-	23,86.44	(+)50.07

**GRANT NO. 13 (Contd.)**

Head	Total Grant/ Appropriation (₹ in Lakh)	Actual Expenditure	Excess(+)
<b>2403 Animal Husbandry</b>			
101 Veterinary Services and Animal Health			
0011 State Plan Normal			
0155 Hospital & Dispensaries Kashmir			
O	35,98.81		
S	-	35,98.81	36,74.77
104 Sheep and Wool Development			(+)75.96
0099 General			
0864 District Clinical Laboratory			
O	69.84		
S	-	69.84	71.89
			(+)2.05

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

Head	Actual Expenditure (₹ in Lakh)
<b>2403 Animal Husbandry</b>	
101 Veterinary Services and Animal Health	
0011 State Plan Normal	
2062 Directorate of Animal Husbandry Jammu	14.12
104 Sheep and Wool Development	
0099 General	
0195 Sheep Husbandry Jammu	3,85.06
1857 Development and Research and Expansion Programme, Jammu	4.43
0011 State Plan Normal	
0695 Directorate of Sheep breeding and Sheep Development, Kashmir	2.35
2237 Establishment of Expansion and Consolidation Centres Sheep and Wool/ Director Sheep Husbandry Jammu	1,02.85
800 Other Expenditure	
0099 General	
0844 Directorate of Animal Husbandry Department Kashmir	7.51

**Capital Section**

5. Original provision of ₹ 34,88.40 lakh proved inadequate in view of the excess of ₹ 1,94.47 lakh, which needs regularization.

**GRANT NO. 13 (Contd.)**

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

Head	Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess(+)
<b>4403 Capital Outlay on Animal Husbandry</b>			
101 Veterinary Services and Animal Health			
0011 State Plan Normal			
0138 Director Animal Husbandry Kashmir / Sheep Husbandry Kashmir			
O 4,72.90			
S -	4,72.90	7,30.67	(+)2,57.77
0195 Director Animal Husbandry Jammu / Sheep Husbandry Jammu			
O 4,88.00			
S -	4,88.00	6,18.49	(+)1,30.49
0844 Directorate of Animal Husbandry Depttment Kashmir			
O 7,50.00			
S -	7,50.00	7,94.83	(+)44.83
104 Sheep and Wool Development			
0011 State Plan Normal			
1499 Sheep Development Board			
O 2,50.00			
S -	2,50.00	4,41.50	(+)1,91.50
0031 Centrally Sponsored Scheme			
2306 Animal Disease Surveillance			
O 3,55.00			
S -	3,55.00	4,21.45	(+)66.45

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

Head	Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
<b>4403 Capital Outlay on Animal Husbandry</b>			
101 Veterinary Services and Animal Health			
0011 State Plan Normal			
2062 Directorate of Animal Husbandry Jammu			
O 6,25.00			
S -	6,25.00	4,05.05	(-)2,19.95
107 Fodder and Feed Development			
0031 Centrally Sponsored Scheme			
2259 Poultry Farms			
O 4,40.00			
S -	4,40.00	1,88.28	(-)2,51.72

**GRANT NO. 13 (Concl'd.)**

8. 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)
<b>4403 Capital Outlay on Animal Husbandry</b>	
101 Veterinary Services and Animal Health	
0031 Centrally Sponsored Scheme	
2349 Threatened Breeds	60.00
107 Fodder and Feed Development	
0031 Centrally Sponsored Scheme	
2078 National Project of Pest Eradication Programme	47.50

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

Head	Actual Expenditure (₹ in Lakh)
<b>4403 Capital Outlay on Animal Husbandry</b>	
101 Veterinary Services and Animal Health	
0031 Centrally Sponsored Scheme	
2297 Rashtriya Krishi Vikas Yojna	21.05
102 Cattle & Buffalo Development	
0011 State Plan Normal	
0140 Cattle & Buffalo Development	30.97
103 Poultry Development	
0011 State Plan Normal	
0119 Poultry Development Schemes	20.60
800 Other Expenditure	
0011 State Plan Normal	
0844 Directorate of Animal Husbandry Kashmir	9.31

## 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
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 (-)
<b>Revenue :</b>				
Voted-				
Original	6,38,32,00			
		6,59,28,27	4,69,66,65	(-)1,89,61,62
Supplementary	20,96,27			
Amount surrendered during the year				...
<i>Charged</i>				
Original	-			
		2,00	2,00	-
Supplementary	2,00			
Amount surrendered during the year				...
<b>Capital:</b>				
Voted-				
Original	55,18,50			
		55,68,50	13,92,35	(-)41,76,15
Supplementary	50,00			
Amount surrendered during the year				...
Notes and Comments:				

## Revenue Section

- Supplementary grant of ₹ 20,96.27 lakh proved injudicious as the expenditure did not come even upto the level of original provision of ₹ 6,38,32.00 lakh resulting in final saving of ₹ 1,89,61.62 lakh, which was neither anticipated nor surrendered. Saving in the Grant occurred during last year also.

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

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)					
<b>2029 Land Revenue</b>					
101 Collection Charges					
0099 General					
1058 Collection Charges					
	O	69,83.55			
	S	-	69,83.55	58,85.65	(-)10,97.90
103 Land Records					
0099 General					
1050 Director Land Records					
	O	1,58.26			
	S	-	1,58.26	1,26.54	(-)31.72
104 Management of Government Estates					
0099 General					
1209 Management of Government Estates					
	O	1,80.46			
	S	-	1,80.46	1,66.96	(-)13.50
<b>2053 District Administration</b>					
094 Other Establishments					
0099 General					
1052 Revenue Training School					
	O	1,53.47			
	S	-	1,53.47	1,39.81	(-)13.66
1054 Land Acquisition Railways					
	O	34.86			
	S	-	34.86	18.01	(-)16.85
1077 Land Acquisition Thein Dam Project (Reimbursable from Government)					
	O	50.08			
	S	-	50.08	32.49	(-)17.59
101 Commissioners					
0099 General					
1048 Divisional Commissioner					
	O	18,66.03			
	S	-	18,66.03	6,43.08	(-)12,22.95



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

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)		
<b>2053</b>	<b>District Administration</b>				
101	Commissioners				
0099	General				
2206	Joint Director Economics & Statistics				
		O	1,11.94		
		S	-	1,11.94	1,06.26
					(-)5.68
<b>2055</b>	<b>Police</b>				
001	Direction and Administration				
0099	General				
1057	Expenditure on Migrants (Relief Commissioner Jammu)				
		O	16,32.61		
		S	-	16,32.61	5,17.30
					(-)11,15.31
117	Internal Security				
0099	General				
1057	Expenditure on Migrants (Relief Commissioner Jammu)				
		O	2,24,00.00		
		S	-	2,24,00.00	1,47,95.61
					(-)76,04.39
<b>2235</b>	<b>Social Security and Welfare</b>				
60	<i>Other Social Security and Welfare Programms</i>				
800	Other Expenditure				
0099	General				
0872	Other Schemes				
		O	20,05.00		
		S	-	20,05.00	5,11.39
					(-)14,93.61
<b>2245</b>	<b>Relief on Account of Natural Calamities</b>				
80	<i>General</i>				
001	Direction and Administration				
0099	General				
1073	Chief Executive Officer				
		O	53.70		
		S	-	53.70	37.36
					(-)16.34

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

Head		Total Grant/ Appropriation	Actual Expenditure	Saving (-)
		(₹ in Lakh)		
<b>2250 Other Social Services</b>				
800 Other Expenditure				
0099 General				
1612 Special Officer Auqaf				
	O	1,43.80		
	S	-		
		1,43.80	1,27.44	(-)16.36
<b>2401 Crop Husbandry</b>				
800 Other Expenditure				
0031 Centrally Sponsored Schemes				
0216 Agriculture Census (100% CSS)				
	O	97.78		
	S	-		
		97.78	18.92	(-)78.86
1516 Improvement of Crop Statistics				
	O	53.33		
	S	-		
		53.33	25.28	(-)28.05
<b>2506 Land Reforms</b>				
102 Consolidation of Holdings				
0099 General				
0569 Agrarian Reforms				
	O	38,99.32		
	S	-		
		38,99.32	35,20.67	(-)3,78.65
1059 Consolidation of Holdings				
	O	6,84.61		
	S	-		
		6,84.61	2,52.99	(-)4,31.62
2205 Settlement Commissioner				
	O	46,87.85		
	S	-		
		46,87.85	26,92.04	(-)19,95.81

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

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 (₹ in Lakh)	Excess(+)
<b>2053 District Administration</b>					
093 District Establishments					
0099 General					
1049 Deputy Commissioner					
	O	18,36.22			
	S	-	18,36.22	26,47.18	(+)8,10.96
094 Other Establishments					
0099 General					
0700 Sub Divisional Magistrates					
	O	2,06.08			
	S	-	2,06.08	2,17.96	(+)11.88
1046 Tehsils					
	O	35,86.90			
	S	-	35,86.90	37,47.50	(+)1,60.60
1056 Land Acquisition Collector Special Defence					
	O	1,64.51			
	S	-	1,64.51	12,73.52	(+)11,09.01
093 District Establishments					
101 Commissioners					
0099 General					
1051 Financial Commissioner					
	O	2,57.42			
	S	-	2,57.42	3,14.77	(+)57.35
<b>2070 Other Administrative Services</b>					
800 Other Expenditure					
0099 General					
1078 Custodian General					
	O	60.32			
	S	-	60.32	66.41	(+)6.09
2310 Sub Divisional Magistrates/ Area Development of ADOS					
	O	1,21.60			
	S	-	1,21.60	1,27.14	(+)5.54

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

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess(+)
<b>2235 Social Security and Welfare</b>				
<i>01 Rehabilitation</i>				
001 Direction and Administration				
0099 General				
1064 Provincial Rehabilitation Office Jammu				
	O	31.64		
	S	-	31.64	54.03
				(+)22.39
<b>2401 Crop Husbandry</b>				
800 Other Expenditure				
0031 Centrally Sponsored Schemes				
0748 Timely Reporting Scheme				
	O	48.89		
	S	-	48.89	3,23.86
				(+)2,74.97
4.	Entire Provision in respect of the following Heads /Schemes remained unutilized throughout the year; reasons thereof have not been communicated.			

Head	Total Grant/ Appropriation (₹ in Lakh)
<b>2235 Social Security and Welfare</b>	
<i>60 Other Social Security and Welfare Programmes</i>	
800 Other Expenditure	
0099 General	
1062 Haj Expenses	34.00
<b>2506 Land Reforms</b>	
102 Consolidation of Holdings	
0011 State Plan Normal	
0569 Agrarian Reforms	22,37.00
5.	Expenditure under the following Heads/Schemes was incurred without budget provision; reasons for which were not communicated.

Head	Actual Expenditure (₹ in Lakh)
<b>2053 District Administration</b>	
093 District Establishments	
0011 State Plan Normal	
1049 Deputy Commissioners	1,05.92

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

Head	Actual Expenditure (₹ in Lakh)
<b>2053 District Administration</b>	
094 Other Establishments	
0011 State Plan Normal	
0700 Sub Divisional Magistrates	49.25
1046 Tehsils	1,52.78
1049 Deputy Commissioners	3,48.15
0099 General	
1058 Collection Charges	6.16
101 Commissioners	
0011 State Plan Normal	
1048 Divisional Commissioners	19.94
<b>2055 Police</b>	
117 Internal Security	
0099 General	
0450 General Administration Department	85.83
<b>2401 Crop Husbandry</b>	
800 Other Expenditure	
0031 Centrally Sponsored Schemes	
1587 Micro Management on Agriculture	42.06

**CAPITAL SECTION**

6. Supplementary grant of ₹ 50.00 lakh proved injudicious as the expenditure did not come even upto the original provision of ₹ 55,18.50 lakh resulting in final saving of ₹ 41,76.15 lakh. No portion of the final saving of ₹ 41,76.15 lakh was anticipated and surrendered.
7. Saving in the Grant occurred mainly under the following Heads/Schemes; reasons for which were not communicated.

Head	Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
<b>4059 Capital Outlay on Public Works</b>			
80 General			
201 Acquisition of Land			
0011 State Plan Normal			
1285 Acquisition of Land			
O	9,50.00		
S	50.00	10,00.00	3,34.29
			(-)6,65.71

**GRANT NO. 14(Concl.d.)**

Head	Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
<b>4235 Capital Outlay on Social Security and Welfare</b>			
01 Rehabilitation			
201 Other Rehabilitation Schemes			
0011 State Plan Normal			
2165 Rehabilitation			
O 45,65.00			
S -	45,65.00	10,58.07	(-)35,06.93

**9. State Disaster Response Fund (SDRF):-**

A separate State Disaster Response Fund under Major Head 8121-General and Other Reserve Fund, 122- State Disaster Relief Fund has been constituted by the Government on the basis of the recommendations of “13<sup>th</sup> Finance Commission” with effect from 1<sup>st</sup> April 2010. As per the scheme for constitution and administration of the said fund the Government of India shall make contributions of 90 percent with matching contribution of 10 percent by the State. Credit to the Fund Account is effected by transfer from the Consolidated Fund of the State under Major Head 2245 – Relief on account of Natural Calamities after making proper provision there against in the Demand for Grants of the respective accounting years. However, the following contributions have been made to the fund during the year 2012-13.

(i) Contribution by the State Government	- Nil -
Interest	4.94 crore
(ii) Contribution by the Government of India	77.60 crore
<b>Total</b>	<b>82.54 crore</b>

The details of the fund and Investments during the year 2012-2013 are as under:

Details of the Fund	8235- General and Other Reserve Fund 112-Calamity Relief Fund – Investment Account (₹ in Crore)	8121-General and Other Reserve Fund. 122- State Disaster Response Fund
O.B. as on 1.4.2012	28.35	4,70.31
Receipts during 2012-2013	Nil	77.60
Disbursement during 2012-2013	Nil	27.34
Closing Balance as on 31.03.2013	28.35	5,20.57
<b>Details of Investment</b>		
O.B. as on 1.4.2012	10.86	Nil
Investment during 2012-2013	Nil	Nil
Withdrawal from the Fund	Nil	Nil
Closing Balance as on 31.03.2013	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****5475 Capital Outlay on Other General Economic Services**

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

**Revenue :**

Voted-

Original	6,71,65	7,27,81	7,12,42	(-)15,39
Supplementary	56,16			
Amount surrendered during the year				...

**Capital:**

Voted-

Original	8,61,27,93	9,30,35,43	7,87,12,31	(-)1,43,23,12
Supplementary	69,07,50			
Amount surrendered during the year				...

Notes and Comments:

**Revenue Section**

- Supplementary grant of ₹ 56.16 lakh proved excessive in view of final saving of ₹ 15.39 lakh. No portion of the final saving of ₹ 15.39 lakh was anticipated and surrendered.
- Significant saving occurred mainly under the following Head/ Scheme; reasons thereof were not communicated.

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving(-)
<b>3475</b>	<b>Other General Economic Services</b>			
106	Regulation of Weights and Measures			
0099	General			
1063	Controller Legal Metrology			
	O	5,48.31		
	S	36.49	5,84.80	(-)22.70

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

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

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess (+)
<b>2408 Food Storage and Warehousing</b>				
02	Storage and Warehousing			
800	Other Expenditure			
0099	General			
0942	Strengthening of PDS			
	O	1,23.34		
	S	19.67	1,43.01	1,50.32
				(+)7.31

**Capital Section**

4. Supplementary Provision of ₹ 69,07.50 Lakh proved excessive in view of final saving of ₹ 1,43,23.12 lakh. No portion of the final saving ₹ 1,43,23.12 lakh was anticipated and surrendered.
5. Significant saving occurred mainly under the following Heads/Schemes; reasons for which were not communicated.

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
<b>4235 Capital Outlay on Social Security and Welfare</b>				
60	Other Social Security and Welfare Programmes			
800	Other Expenditure			
0099	General			
1228	Procurement & Supply of Essential Commodities(Sugar)			
	O	59,88.00		
	S	54.59	60,42.59	7,47.34
				(-)52,95.25
1256	Procurement & Supply of Essential Commodities(Kashmir)			
	O	66,90.26		
	S	78.99	67,69.25	51,53.75
				(-)16,15.50
<b>4408 Capital Outlay on Food Storage and Warehousing</b>				
01	Food			
101	Procurement and Supply			
0099	General			
0372	Transport Handling etc. on Ladakh Dispatches			
	O	6,66.03		
	S	-	6,66.03	5,59.68
				(-)1,06.35



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

Head		Total Grant/ Appropriation (₹ in Lakh)	Actual Expenditure	Saving (-)
<b>4408 Capital Outlay on Food Storage and Warehousing</b>				
<i>01 Food</i>				
101 Procurement and Supply				
0099 General				
0383 Kashmir Food & Supply Department/Consumer Affairs & Public Distribution Kashmir				
	O	99,63.19		
	S	2,40.01	1,02,03.20	81,32.98
				(-)20,70.22
0397 Jammu Food & Supplies Department/ Consumer Affairs & Public Distribution Jammu				
	O	27,00.93		
	S	-	27,00.93	20,79.04
				(-)6,21.89
2159 Wheat Kashmir				
	O	30,99.54		
	S	2,05.57	33,05.11	19,26.44
				(-)13,78.67
2160 Rice Kashmir				
	O	3,03,50.33		
	S	22,43.11	3,25,93.44	3,12,10.65
				(-)13,82.79
2161 Wheat Jammu				
	O	1,32,13.69		
	S	17,84.78	1,49,98.47	1,37,31.14
				(-)12,67.33
2162 Rice Jammu				
	O	1,24,55.87		
	S	22,40.65	1,46,96.52	1,41,51.40
				(-)5,45.12
<i>02 Storage and Warehousing</i>				
800 Other Expenditure				
0011 State Plan Normal				
0508 Consumer Affairs and Public Distribution Department Kashmir.				
	O	1,30.00		
	S	-	1,30.00	80.29
				(-)49.71

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

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

Head		Total Grant/ Appropriation	Actual Expenditure	Excess (+)
			(₹ in Lakh)	
<b>4235 Capital Outlay on Social Security and Welfare</b>				
60 Other Social Security and Welfare Programmes				
800 Other Expenditure				
0099 General				
1153 Kerosene oil				
	O	7,94.59		
	S	59.80	8,54.39	9,13.30 (+)58.91

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

Head		Total Grant/ Appropriation
		(₹ in Lakh)
<b>4408 Capital Outlay on Food Storage and Warehousing</b>		
01 Food		
101 Procurement and Supply		
0099 General		
2356 Block Development Council		5.50
<b>5475 Capital Outlay on Other General Economic Services</b>		
800 Other Expenditure		
0011 State Plan Normal		
0564 Survey and Statistics		70.00

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

Head	Actual Expenditure
	(₹ in Lakh)
<b>4235 Capital Outlay on Social Security and Welfare</b>	
60 Other Social Security and Welfare Programmes	
800 Other Expenditure	
0011 State Plan Normal	
0515 Constructions	11.27

**GRANT NO. 15** (Concl'd.)

Head	Actual Expenditure (₹ in Lakh)
<b>4235 Capital Outlay on Social Security and Welfare</b>	
60 <i>Other Social Security and Welfare Programmes</i>	
800 Other Expenditure	
0099 General	
1235 Assistance to Eminent Sanskrit Posts	13.80
<b>4408 Capital Outlay on Food Storage and Warehousing</b>	
01 <i>Food</i>	
101 Procurement and Supply	
0099 General	
0244 Direction & Administration	1.05
9. Against total Estimated recoveries of ₹ 1,72,65.87 lakh under Major Head 4235-Capital Outlay on Social Security & Welfare, the actual recoveries to the tune ₹ 62,93.46 lakh were effected resulting in the shortfall of ₹ 1,09,72.41 lakh ; reasons for shortfall were not communicated.	

**GRANT NO. 16 –PUBLIC WORKS DEPARTMENT****MAJOR HEADS****2059 Public Works****2216 Housing****3054 Roads and Bridges****4059 Capital Outlay on Public Works****5054 Capital Outlay on Roads and Bridges**

		Total Grant/ Appropriation	Actual Expenditure (₹ in thousand)	Excess (+) Saving (-)
<b>Revenue :</b>				
Voted-				
Original	8,25,87,18	8,25,87,18	8,35,85,65	(+)9,98,47
Supplementary	-			
Amount surrendered during the year				...
<b>Capital:</b>				
Voted-				
Original	8,80,83,64	8,80,83,64	10,41,25,73	(+)1,60,42,09
Supplementary	-			
Amount surrendered during the year				...

Notes and Comments:

**Revenue Section**

1. Original Provision of ₹ 8,25,87.18 lakh proved inadequate in view of final excess of ₹ 9,98.47 lakh which requires regularization. Excess in the Grant occurred during the last year also.
2. Significant excess occurred mainly under the following Head/Scheme; reasons for which were not communicated.

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess(+)
<b>2059 Public Works</b>				
80 General				
001 Direction and Administration				
0099 General				
1041 Chief Engineer Mechanical Engineering Department (Kashmir) with Circle and Divisional Offices				
	O	26,37.44		
	S	-	26,37.44	(+)4,16.64

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

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

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
<b>2059 Public Works</b>				
80 General				
001 Direction and Administration				
0011 State Plan Normal				
1034 Chief Engineer Mechanical Engineering Department Jammu with Circle and Divisional Offices				
	O	50.00		
	S	-	50.00	(-)30.70
1041 Chief Engineer Mechanical Engineering Department (Kashmir) with Circle and Divisional Office				
	O	9.79		
	S	-	9.79	(-)6.16
0099 General				
1034 Chief Engineer Mechanical Engineering Department Jammu with Circle and Divisional Offices				
	O	21,29.96		
	S	-	21,29.96	(-)1,86.43
1035 Chief Engineer (R&B) Department (Kashmir) with Circle and Divisional Offices				
	O	2,18,40.09		
	S	-	2,18,40.09	(-)49,80.63
1042 Chief Engineer (R&B) Jammu with Circle and Divisional Offices including Migrants				
	O	1,13,69.70		
	S	-	1,13,69.70	(-)9,75.06
1044 Stores Procurement Department				
	O	2,86,57.32		
	S	-	2,86,57.32	(-)14,31.58
1281 Designs Directorate				
	O	7,21.50		
	S	-	7,21.50	(-)92.38
2181 Prime Minister Gramin Sadak Yojana				
	O	23,43.32		
	S	-	23,43.32	(-)3,52.32
2275 Chief Engineer PMGSY Jammu				
	O	29,83.11		
	S	-	29,83.11	(-)8,18.14

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

Head			Total Grant/ Appropriation (₹ in Lakh)	Actual Expenditure	Saving (-)
<b>2216</b>	<b>Housing</b>				
01	Government Residential Buildings				
700	Other Housing				
0099	General				
0481	Maintenance				
		O	2,80.00		
		S	-	2,80.00	(-)60.11
<b>3054</b>	<b>Roads and Bridges</b>				
80	General				
001	Direction and Administration				
0099	General				
1027	R&B Department Jammu				
		O	37,95.25		
		S	-	37,95.25	(-)10,69.54
1028	R&B Department Kashmir				
		O	46,27.70		
		S	-	46,27.70	(-)14,88.45
2357	Halqa Panchayat				
		O	1,33.00		
		S	-	1,33.00	(-)35.29

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

Head		Actual Expenditure (₹ in Lakh)
<b>2059</b>	<b>Public Works</b>	
80	General	
001	Direction and Administration	
0011	State Plan Normal	
2181	Prime Ministers Gramin Sadak Yojna	1,30.35*
799	Suspence	
0099	General	
1027	R&B Department Jammu	2.32
<b>3054</b>	<b>Roads and Bridges</b>	
80	General	
001	Direction and Administration	
0099	General	
2275	Chief Engineer PMGSY Jammu	36.54

\*Provision exists under major Head 3054- Roads and Bridges.

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

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

Head	Total Grant/ Appropriation (₹ in Lakh)
<b>2059 Public Works</b>	
01 Office Buildings	
053 Maintenance and Repairs	
0099 General	
0481 Maintenance	5,58.00
80 General	
001 Direction and Administration	
0011 State Plan Normal	
1035 Chief Engineer R&B Deptt. Kashmir with Circle and Divisional Offices	1,00.00
<b>3054 Roads and Bridges</b>	
80 General	
001 Direction and Administration	
0011 State Plan Normal	
2181 Prime Ministers Gramin Sadak Yojana	2,00.00
2342 PMRP Roads	18.00
0099 General	
2355 District Planning and Development Board	66.50
2356 Block Development Council	66.50

**Capital Section**

6. Original Provision of ₹ 8,80,83.64 lakh proved inadequate in view of final excess of ₹ 1,60,42.09 lakh which requires regularization. Excess in the Grant occurred during the last year also.
7. Significant excess occurred mainly under the following Head/Scheme; reasons for which were not communicated.

Head	Total Grant/ Appropriation (₹ in Lakh)	Actual Expenditure	Excess(+)
<b>4059 Capital Outlay on Public Works</b>			
01 Office Buildings			
001 Direction and Administration			
0011 State Plan Normal			
1270 Mechanical Engineering Jammu			
O	4,50.00		
S	-	4,50.00	6,08.66
			(+)1,58.66

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

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

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
<b>4059</b>	<b>Capital Outlay on Public Works</b>				
<i>01</i>	<i>Office Buildings</i>				
001	Direction and Administration				
0011	State Plan Normal				
1276	Mechanical Engineering Kashmir				
	O	13,00.00			
	S	-	13,00.00	4,08.16	(-)8,91.84
1281	Designs Directorate				
	O	79.00			
	S	-	79.00	62.48	(-)16.52
<b>5054</b>	<b>Capital Outlay on Roads and Bridges</b>				
<i>03</i>	<i>State Highways</i>				
101	Bridges				
0011	State Plan Normal				
2311	Mughal Road				
	O	1,05,29.00			
	S	-	1,05,29.00	38,26.23	(-)67,02.77

9. Lumpsum Provision of ₹ 6,87,25.64 lakh placed at the disposal of Chief Engineer R&B Jammu and Kashmir under Major Head 4059-Capital outlay on Public Works and ₹ 70,00.00 lakh placed at the disposal of Principal Secretary to Government Public Works Department under Major Head 5054-Capital Outlay on Roads and Bridges 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.

10. 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 and depriving the Audit to comment upon these transactions vis-à-vis Budgetary Grants.

11. Although no portion of the provision was distinctly earmarked for transfer to Reserve Fund Deposit Account under Major Head 3054- Roads and Bridges, yet an amount of ₹1,29,53.00 lakh was transferred to the fund account; reasons for which were not communicated.



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

12. **Suspense Transactions:** - The expenditure in the Grant includes ₹ 2,66,50.46 lakh under the Head 'Suspense'. The nature of transactions under the Head Suspense and Accounting procedure has been explained in Note 14 of Grant No.5-Ladakh Affairs Department. An analysis of transaction accounted for under the Head in this Grant during 2012-13 together with the Opening and Closing balances is given below.

Particulars/ Major Head of Account	Opening Balance as on 1 <sup>st</sup> April 2012	Debits	Credits	Closing balance as on 31 <sup>st</sup> March 2013
(₹ in Lakh)				
<b>2059-Public Works</b>				
Purchases	(-)13,48.51	-	-	(-)13,48.51
Stock	49,07.35	2,66,50.46	2,14,36.40	1,01,21.41
Misc. P.W. Advance	9,03.02	-	-	9,03.02
Workshop Suspense	0.28	-	-	0.28
<b>Total</b>	<b>44,62.14</b>	<b>2,66,50.46</b>	<b>2,14,36.40</b>	<b>96,76.20</b>
<b>2216-Housing</b>				
Purchases	(-)9.37	-	-	(-)9.37
Stock	61.60	-	-	61.60
Misc. P.W. Advance	0.89	-	-	0.89
Workshop Suspense	(-)2.09	-	-	(-)2.09
<b>Total</b>	<b>51.03</b>	<b>-</b>	<b>-</b>	<b>51.03</b>
<b>3054-Roads and Bridges-</b>				
Purchases	(-)1,17.88	-	-	(-)1,17.88
Stock	(-)3,31.73	-	15.14	(-)3,46.87
Misc. P.W. Advance	1,11.05	-	-	1,11.05
Workshop Suspense	0.01	-	-	0.01
<b>Total</b>	<b>(-) 3,38.55</b>	<b>-</b>	<b>15.14</b>	<b>(-)3,53.69</b>
<b>4059-Capital Outlay on Public Works</b>				
Stock	0.11	-	-	0.11
<b>Total</b>	<b>0.11</b>	<b>-</b>	<b>-</b>	<b>0.11</b>
<b>5054-Capital Outlay on Roads and Bridges</b>				
Purchases	1.44	-	-	1.44
Stock	4.63	-	-	4.63
Misc. P.W. Advance	(-)1.00	-	-	(-)1.00
<b>Total</b>	<b>5.07</b>	<b>-</b>	<b>-</b>	<b>5.07</b>

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

13. Review of Tools and Plant, Establishment charges of the Public Works Department: - The percentage of expenditure on Establishment of Tools and Plant to the Works Outlay in the Public Works Department during 2010-11 to 2012-13 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)	
<b>2059-Public Works "A"</b>					
2010-11	15,10.06	3,68,42.33	24,39.79	10.57	0.69
2011-12	15,16.14	2,80,00.09	18,46.80	11.22	0.74
2012-13	18,48.78	3,60,26.30	19,48.65	16.60	0.90
<b>2216-Housing</b>					
2010-11	11,99.33	24,84.29	2,07.13	1,16.61	9.72
2011-12	11,13.31	31,89.27	2,86.46	73.40	6.59
2012-13	13,19.56	36,05.92	2,73.27	83.21	6.31
<b>3054-Roads and Bridges</b>					
2010-11	43,90.11	94,94.88	2,16.27	-	-
2011-12	59,47.32	1,33,94.66	2,25.22	-	-
2012-13	50,42.38	9,68.83	19.21	-	-
<b>4059-Capital Outlay on Public Works "B"</b>					
2010-11	4,26,29.81	2,49.25	0.58	4,72.92	1.10
2011-12	3,62,32.51	3,47.38	0.95	2,47.62	0.68
2012-13	5,64,23.89	14,42.77	2.56	17,24.38	3.06
<b>4216-Capital Outlay on Housing</b>					
2010-11	9.71	-	-	-	-
2011-12	13.47	-	-	-	-
2012-13	49.99	-	-	-	-
<b>5054-Capital Outlay on Roads and Bridges</b>					
2010-11	9,83,86.20	4.24	-	-	-
2011-12	10,69,45.05	-	-	-	-
2012-13	5,86.69	-	-	-	-

**GRANT NO. 16 (Concl'd.)****14. Central Road Fund (Subvention)**

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

Total allocation made by the Government of India to the Jammu and Kashmir Government upto the end of March 2013 is ₹ 1,29,53.00 lakh against which the actual amount disbursed by the State Government is ₹ 47,08.61 lakh ending March, 2013, with a closing balance of ₹ 2,08,97.37 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	14,68,28,24	14,68,28,24	13,65,10,82	(-) 1,03,17,42
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Supplementary -

Amount surrendered during the year ...

**Capital:**

Voted-

Original	3,18,85,50	3,18,85,50	2,57,43,07	(-)61,42,43
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Supplementary -

Amount surrendered during the year ...

Notes and Comments:

**Revenue Section**

1. Original provision of ₹ 14,68,28.24 lakh proved excessive in view of final saving of ₹1,03,17.42 lakh. No portion of final saving of ₹1,03,17.42 lakh was anticipated and surrendered.
2. Persistent saving as detailed below has occurred during the last five years also.

Year	Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
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
2009-2010	8,73,16.72	8,30,75.57	(-)42,41.15
2010-2011	10,56,50.66	10,07,26.88	(-)49,23.78
2011-2012	13,45,56.77	12,71,65.88	(-)73,90.89

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

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

Head		Total Grant/ Appropriation	Actual Expenditure	Saving (-)
		(₹ in Lakh)		
<b>2210 Medical and Public Health</b>				
01 Urban Health Services- Allopathy				
001 Direction and Administration				
0099 General				
0560 Medical Aid Centres Kashmir (DHSK)				
	O	4,87.69		
	S	-		
		4,87.69	4,48.87	(-)38.82
0602 State Health Transport Organization Jammu				
	O	1,31.27		
	S	-		
		1,31.27	1,23.37	(-)7.90
0610 District T.B Officers & Clinics Jammu				
	O	6,50.69		
	S	-		
		6,50.69	6,24.80	(-)25.89
0614 District T.B Officers and T.B. Clinics Kashmir				
	O	3,84.08		
	S	-		
		3,84.08	3,77.07	(-)7.01
0618 District Medical Officer Jammu (H.S)				
	O	3,81.20		
	S	-		
		3,81.20	3,72.65	(-)8.55
0627 District Medical Facilities Kashmir				
	O	26,65.14		
	S	-		
		26,65.14	26,54.95	(-)10.19
0629 Subsidiary Health Centre Kashmir				
	O	3,35.39		
	S	-		
		3,35.39	1,93.16	(-)1,42.23
0630 State T. B. Office, Jammu				
	O	48.42		
	S	-		
		48.42	35.38	(-)13.04
1522 District Medical Officer Kashmir				
	O	4,56.26		
	S	-		
		4,56.26	4,50.44	(-)5.82
2356 Block Development Council				
	O	12.50		
	S	-		
		12.50	7.04	(-)5.46

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

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
<b>2210</b>	<b>Medical and Public Health</b>			
01	Urban Health Services- Allopathy			
001	Direction and Administration			
0011	State Plan Normal			
0636	Direction and Administration, Jammu			
	O	18,50.00		
	S	-		
		18,50.00	18,41.49	(-)8.51
0638	Direction Office Kashmir (DHSK)			
	O	23,17.00		
	S	-		
		23,17.00	5,09.23	(-)18,07.77
104	Medical Stores Depots.			
0099	General			
0598	Medical Stores Department Kashmir			
	O	1,90.96		
	S	-		
		1,90.96	1,50.74	(-)40.22
110	Hospitals and Dispensaries.			
0099	General			
0557	C D Hospital Jammu			
	O	8,10.68		
	S	-		
		8,10.68	6,59.09	(-)1,51.59
0559	Chitranjan Dass Mobile Hospital			
	O	3,07.51		
	S	-		
		3,07.51	3,00.76	(-)6.75
0562	Improvement and Opening of New Dispensaries Jammu			
	O	25,92.36		
	S	-		
		25,92.36	18,35.10	(-)7,57.26
0564	Medical AID Centers Jammu			
	O	5,58.22		
	S	-		
		5,58.22	4,48.21	(-)1,10.01
0568	Lal Dedd Hospital for Women Srinagar			
	O	22,62.18		
	S	-		
		22,62.18	21,22.17	(-)1,40.01
0575	Emergency Hospital Jammu			
	O	4,86.34		
	S	-		
		4,86.34	4,35.58	(-)50.76
0585	Sub District Hospitals Jammu			
	O	56,12.27		
	S	-		
		56,12.27	49,05.04	(-)7,07.23

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

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
<b>2210</b>	<b>Medical and Public Health</b>			
01	Urban Health Services- Allopathy			
110	Hospitals and Dispensaries			
0099	General			
0588	Leper Hospital, Srinagar			
	O	1,03.52		
	S	-	1,03.52	(-)10.93
0604	Subsidiary Health Centre Jammu			
	O	38.71		
	S	-	38.71	(-)19.79
0622	Sub District Hospitals Kashmir			
	O	63,33.68		
	S	-	63,33.68	(-)13,62.64
0625	S. M. H. S. Hospital Srinagar			
	O	38,63.90		
	S	-	38,63.90	(-)1,15.42
0660	C. D. Hospital Srinagar			
	O	8,90.60		
	S	-	8,90.60	(-)2,22.47
0662	Government Psychiatric Hospital Jammu			
	O	2,85.65		
	S	-	2,85.65	(-)44.33
0680	Medical College Hospital, Jammu			
	O	34,83.85		
	S	-	34,83.85	(-)3,13.44
1293	S. M. G. S. Hospital Jammu			
	O	24,45.23		
	S	-	24,45.23	(-)2,40.12
1553	Children Hospital Srinagar			
	O	9,05.08		
	S	-	9,05.08	(-)60.24
1758	Sanat Nagar Hospital			
	O	1,17.82		
	S	-	1,17.82	(-)52.46
1764	G. B. Pant Hospital			
	O	6,15.66		
	S	-	6,15.66	(-)1,04.01
2261	Chitranjan Dass Mobile Hospital (CDMH)			
	O	43.62		
	S	-	43.62	(-)13.62

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

Head		Total Grant/ Appropriation	Actual Expenditure	Saving (-)
		(₹ in Lakh)		
<b>2210</b>	<b>Medical and Public Health</b>			
01	Urban Health Services- Allopathy			
200	Other Health Schemes			
0099	General			
0641	Integrated Child Development Schemes Jammu			
	O	3,84.56		
	S	-	3,84.56	2,97.71
				(-)86.85
800	Other Expenditure.			
0099	General			
1765	Raj Bhawan Ambulance			
	O	16.41		
	S	-	16.41	10.51
				(-)5.90
0011	State Plan Normal			
1544	Jehlum Valley Medical College			
	O	4,50.00		
	S	-	4,50.00	2,19.57
				(-)2,30.43
02	Urban Health Services – Other System of Medicine			
101	Ayurveda			
0099	General			
0667	Unani and Ayurvedic Dispensaries Kashmir ( ISM )			
	O	20,92.64		
	S	-	20,92.64	20,63.61
				(-)29.03
1315	Bedded Hospital Ayurvedic Jammu			
	O	2,12.20		
	S	-	2,12.20	2,03.92
				(-)08.28
103	Unani			
0099	General			
0694	Medical Store ISM Kashmir			
	O	38.79		
	S	-	38.79	23.96
				(-)14.83
1837	Medical Store ISM Jammu			
	O	69.36		
	S	-	69.36	19.59
				(-)49.77
03	Rural Health Services.			
101	Health sub- centres.			
0099	General			
0580	Sub Centre Kashmir			
	O	40,34.48		
	S	-	40,34.48	32,54.27
				(-)7,80.21



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

Head		Total Grant/ Appropriation	Actual Expenditure	Saving (-)
		(₹ in Lakh)		
<b>2210</b>	<b>Medical and Public Health</b>			
03	<i>Rural Health Services.</i>			
103	Primary Health centers			
0099	General			
0581	Sub Centre Jammu			
	O	33,84.47		
	S	-	33,84.47	(-)1,11.18
0566	Primary Health Centre Jammu			
	O	1,92.69		
	S	-	1,92.69	(-)39.94
0644	Primary Health Centre Srinagar, Srinagar			
	O	1,05,83.05		
	S	-	1,05,83.05	(-)10,74.13
0649	Primary Health Centre R.S. Pura (Medical College Jammu)			
	O	2,60.66		
	S	-	2,60.66	(-) 66.27
1272	Improvement And Opening of New Basic Health And Primary Centres Jammu			
	O	4,79.60		
	S	-	4,79.60	(-)35.88
2262	Primary Health Centres Jammu (Kot Bhalwal)			
	O	84,33.99		
	S	-	84,33.99	(-)12,04.38
110	Primary Health centers			
0099	General			
0576	Improvement and Opening of New Dispensaries			
	O	41,62.34		
	S	-	41,62.34	(-)8,33.59
0696	Unani Ayurvedic Dispensaries Jammu			
	O	30,66.34		
	S	-	30,66.34	27,42.30
1306	Mobile Medical Aid Centres and Surgical Units Kashmir			
	O	1,10.28		
	S	-	1,10.28	84.47
				(-)25.81

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

Head		Total Grant/ Appropriation	Actual Expenditure	Saving (-)
		(₹ in Lakh)		
<b>2210 Medical and Public Health</b>				
05 Medical Education, training and Research				
105 Allopathy				
0099 General				
0166 Medical College Jammu				
	O	68,07.40		
	S	-	68,07.40	(-)8,08.43
0305 Medical College Srinagar				
	O	48,95.77		
	S	-	48,95.77	(-)14,57.15
0590 Institute of Medical Science Srinagar				
	O	2,05,32.03		
	S	-	2,00,25.78	(-)5,06.25
0679 Principal Dental College Srinagar				
	O	10,07.52		
	S	-	10,07.52	(-)2,28.85
0682 A M T School Jammu				
	O	2,99.06		
	S	-	2,99.06	(-)41.18
1756 T.B. Demonstration Cum Training Centres				
	O	1,58.91		
	S	-	1,58.91	(-)72.88
2023 Dental College Jammu				
	O	6,77.54		
	S	-	6,77.54	(-)1,64.10
0011 State Plan Normal				
0166 Medical College Jammu				
	O	12,98.00		
	S	-	12,98.00	(-)1,84.79
0590 Institute of Medical Sciences Srinagar				
	O	10,00.00		
	S	-	10,00.00	(-)8,83.23
0679 Principal Dental College Srinagar				
	O	4,28.00		
	S	-	4,28.00	(-)1,65.18
2023 Dental College Jammu				
	O	3,75.00		
	S	-	3,75.00	(-)1,11.60

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

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
<b>2210 Medical and Public Health</b>				
06 Public Health Department.				
101 Prevention and Control of Disease.				
0099 General				
0584 Strengthening of Basic Health Services				
	O	3,15.67		
	S	-		
		3,15.67	2,53.33	(-)62.34
0599 Leprosy Control Unit Jammu				
	O	2,92.89		
	S	-		
		2,92.89	2,21.48	(-)71.41
0601 Leprosy SET Centres Kashmir				
	O	1,10.53		
	S	-		
		1,10.53	71.09	(-)39.44
0603 Malaria Control Programme Jammu				
	O	5,07.48		
	S	-		
		5,07.48	4,58.80	(-)48.68
0613 Health Education and Its Strengthening Jammu				
	O	40.50		
	S	-		
		40.50	29.15	(-)11.35
0616 Maternity and Child Welfare Centres Global				
	O	1,71.00		
	S	-		
		1,71.00	1,11.98	(-) 59.02
0619 Kashmir Public Health Department				
	O	1,44.61		
	S	-		
		1,44.61	1,03.08	(-)41.53
0635 Urban National Malaria Eradication Programme Jammu				
	O	1,67.86		
	S	-		
		1,67.86	1,27.32	(-)40.54
0639 Improvement and Opening of Basic Health Services Kashmir				
	O	3,80.39		
	S	-		
		3,80.39	3,41.73	(-)38.66
0642 Leprosy ADM Control Jammu				
	O	33.82		
	S	-		
		33.82	26.45	(-) 7.37
0690 Leprosy SET Centers Jammu				
	O	59.59		
	S	-		
		59.59	26.15	(-)33.44
1277 Visual Impairment And Control of Blindness Jammu				
	O	2,08.59		
	S	-		
		2,08.59	1,64.35	(-)44.24

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

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
<b>2210 Medical and Public Health</b>				
06 Public Health Department.				
101 Prevention and Control of Disease.				
0099 General				
1288 Leprosy Control Units Kashmir				
	O	1,10.64		
	S	-		
		1,10.64	53.11	(-)57.53
1300 SET Medical (SPM)				
	O	4,27.16		
	S	-		
		4,27.16	2,99.31	(-)1,27.85
1523 National Malaria Eradication Programme Kashmir				
	O	30.34		
	S	-		
		30.34	25.26	(-)5.08
1525 Visual Impairment and Control of Blindness Kashmir				
	O	3,12.77		
	S	-		
		3,12.77	1,83.16	(-)1,29.61
1527 Eradication of Small Pox Mobile Squads Kashmir				
	O	66.89		
	S	-		
		66.89	58.94	(-)7.95
2263 Anti V. D. /STD Control Organization, Principal Medical College Srinagar				
	O	25.82		
	S	-		
		25.82	5.01	(-)20.81
102 Prevention of Food Adulterations.				
0099 General				
0648 Food Laboratories Kashmir				
	O	42.68		
	S	-		
		42.68	36.51	(-)6.17
0697 Prevention of Food Adulteration Organization Kashmir				
	O	35.02		
	S	-		
		35.02	23.52	(-)11.50
104 Drug Control.				
0099 General				
0633 Semi- Medical Aid Centres Kashmir Controller Drugs and Food Control Organisation				
	O	2,04.47		
	S	-		
		2,04.47	1,98.38	(-)6.09
2266 Semi- Medical AID Centres Kashmir				
	O	12.16		
	S	-		
		12.16	4.10	(-)8.06

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

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
<b>2210</b>	<b>Medical and Public Health</b>			
06	Public Health Department			
104	Drug Control			
0011	State Plan Normal			
1294	Controller Drugs and Food J & K Control Organisation			
	O	3,65.00		
	S	-		
		3,65.00	2,08.29	(-)1,56.71
107	Public Health Laboratories			
0099	General			
0615	Establishment of Field Study and Demonstration Kashmir			
	O	39.10		
	S	-		
		39.10	28.53	(-)10.57
0626	Head Quarter Laboratories S T D			
	O	43.42		
	S	-		
		43.42	29.23	(-)14.19
0656	Drugs Laboratory Kashmir			
	O	82.38		
	S	-		
		82.38	59.63	(-)22.75
0676	District Headquarter Laboratories STD			
	O	54.04		
	S	-		
		54.04	36.53	(-)17.51
0689	Muffasil Sanitation Preventive Organization SET Centre Central Laboratory			
	O	49.30		
	S	-		
		49.30	30.88	(-)18.42
2267	District Headquarter Laboratories STD – Controller Drugs and Food Control Organization			
	O	67.83		
	S	-		
		67.83	55.70	(-)12.13
112	Public Health Education			
0099	General			
1545	Health Education Bureau Kashmir			
	O	48.99		
	S	-		
		48.99	22.97	(-)26.02
800	Other Expenditure			
0099	General			
0565	Rehbar- I- Sehat Kashmir			
	O	44.86		
	S	-		
		44.86	34.16	(-)10.70

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

Head		Total Grant/ Appropriation	Actual Expenditure	Saving (-)
			(₹ in Lakh)	
<b>2210</b>	<b>Medical and Public Health</b>			
06	Public Health Department.			
800	Other Expenditure.			
0099	General			
0617	Muffasil Sanitation Services			
	O	69.53		
	S	-		
		69.53	33.42	(-)36.11
0620	Rehbar- I- Sehat Jammu			
	O	1,86.41		
	S	-		
		1,86.41	1,06.82	(-)79.59
0691	Muffasil Sanitation Services Jammu			
	O	14.89		
	S	-		
		14.89	5.92	(-)8.97
2268	Divisional Nutrition Organization Kashmir – Controller Drugs and Food Control Organization			
	O	13.50		
	S	-		
		13.50	4.95	(-)8.55
<b>2211</b>	<b>Family Welfare</b>			
003	Trainings			
0099	General			
2204	Director Family Welfare, J & K			
	O	97.80		
	S	-		
		97.80	52.39	(-)45.41
101	Rural Family Welfare Services			
0099	General			
2204	Director Family Welfare, J & K			
	O	15,01.58		
	S	-		
		15,01.58	8,44.86	(-)6,56.72
104	Transport			
0099	General			
2204	Director Family Welfare, J & K			
	O	18.20		
	S	-		
		18.20	12.09	(-)06.11

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

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

Head		Total Grant/ Appropriation	Actual Expenditure	Excess(+)
			(₹ in Lakh)	
<b>2210 Medical and Public Health.</b>				
01 Urban Health Services - Allopathy				
001 Direction and Administration				
0099 General				
0558 District Medical Facilities Jammu				
	O 43,75.27			
	S -	43,75.27	43,97.01	(+)21.74
0579 Gandhi Nagar Hospital Jammu				
	O 7,98.71			
	S -	7,98.71	8,42.53	(+)43.82
0606 State Health Transport Organization Kashmir				
	O 1,27.95			
	S -	1,27.95	1,52.61	(+)24.66
0636 Direction and Administration Jammu (DHSJ)				
	O 34,82.30			
	S -	34,82.30	36,70.94	(+)1,88.64
0638 Direction Office Kashmir (DHSK)				
	O 15,78.76			
	S -	15,78.76	18,28.23	(+)2,49.47
1307 Director Health Services Kashmir(JLNM) Hospital Srinagar				
	O 9,27.94			
	S -	9,27.94	9,55.13	(+)27.19
104 Medical Store Depots.				
0099 General				
1279 Medical Stores Department Jammu				
	O 1,42.71			
	S -	1,42.71	1,53.75	(+)11.04
109 School Health Schemes.				
0099 General				
0591 School Health Schemes Jammu				
	O 25.92			
	S -	25.92	27.93	(+)2.01

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

Head		Total Grant/ Appropriation	Actual Expenditure	Excess(+)
		(₹ in Lakh)		
<b>2210 Medical and Public Health</b>				
01 Urban Health Services - Allopathy				
109 School Health Schemes				
0099 General				
0643 Other Health Schemes School Health Kashmir				
	O	15.59		
	S	-	15.59	17.08
				(+)1.49
110 Hospitals and Dispensaries				
0099 General				
0567 Government Hospital for Bone Joint Surgery Srinagar				
	O	9,96.01		
	S	-	9,96.01	10,01.84
				(+)5.83
0666 Artificial Limb Centre Srinagar ( Recoupment of Contingency Fund )				
	O	38.29		
	S	-	38.29	39.41
				(+)1.12
0678 Association Hospital Srinagar				
	O	1,78.75		
	S	-	1,78.75	1,90.26
				(+)11.51
0688 Government Psychiatric Hospital Srinagar				
	O	4,27.14		
	S	-	4,27.14	4,36.86
				(+)9.72
1529 Administrator Associated Hospitals Jammu				
	O	12,37.52		
	S	-	12,37.52	13,57.57
				(+)1,20.05
110 Hospitals and Dispensaries.				
0011 State Plan Normal				
0678 Association Hospital Srinagar				
	O	8,27.00		
	S	-	8,27.00	13,70.39
				(+)5,43.39
1529 Administrator Associated Hospitals, Jammu				
	O	3,98.00		
	S	-	3,98.00	6,95.22
				(+)2,97.22



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

Head		Total Grant/ Appropriation	Actual Expenditure	Excess(+)
			(₹ in Lakh)	
<b>2210 Medical and Public Health</b>				
02	<i>Urban Health Services - Other system of Medicine</i>			
101	Ayurveda			
0099	General			
0681	Direction and Administration Director ISM J&K			
	O	4,20.81		
	S	-		
		4,20.81	7,24.44	(+)3,03.63
0011	State Plan Normal			
0681	Direction and Administration			
	Director ISM J&K			
	O	2,00.00		
	S	-		
		2,00.00	2,76.21	(+)76.21
03	<i>Rural Health Services Allopathy</i>			
110	Hospitals and Dispensaries			
0099	General			
0577	Mobile Medical Units Jammu			
	O	90.47		
	S	-		
		90.47	94.48	(+) 4.01
05	<i>Medical Education, Training and Research</i>			
105	Allopathy.			
0099	General			
0586	Sher-i-Kashmir Institute of Medical Science (Hajan Block)			
	O	6,90.04		
	S	-		
		6,90.04	12,39.33	(+) 5,49.29
0592	A M T School Srinagar			
	O	1,18.42		
	S	-		
		1,18.42	1,26.72	(+)8.30
1544	Principal SKIMS Medical College Bemina Srinagar			
	O	27,54.37		
	S	-		
		27,54.37	29,46.94	(+)1,92.57
0011	State Plan Normal			
0305	Medical College Srinagar			
	O	9,50.00		
	S	-		
		9,50.00	10,07.53	(+)57.53

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

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess(+)
<b>2210 Medical and Public Health</b>				
06 Public Health				
101 Prevention and Control of Diseases				
0099 General				
0595 Epidemic Diseases Organisation Jammu				
	O	74.21		
	S	-		
		74.21	75.35	(+)1.14
0596 Epidemic Diseases Organisation Kashmir				
	O	90.94		
	S	-		
		90.94	1,00.65	(+)9.71
0686 Cholera Combat Team Kashmir				
	O	9.17		
	S	-		
		9.17	12.22	(+)3.05
1268 Rural National Malaria Eradication Programme Jammu				
	O	28.88		
	S	-		
		28.88	33.50	(+)4.62
1757 Anti V.D/ STD Control Organisation				
	O	69.24		
	S	-		
		69.24	72.67	(+)3.43
104 Drug Control				
0099 General				
0654 Deputy Controller Drugs and Food Jammu				
	O	88.33		
	S	-		
		88.33	94.97	(+)6.64
1264 Mobile Medical AID Centres Jammu				
	O	40.03		
	S	-		
		40.03	42.62	(+)2.59
1294 Controller Drugs and Food J&K Control Organization				
	O	85.34		
	S	-		
		85.34	2,13.67	(+)1,28.33
2265 Mobile Medical Aid Centres Kashmir – Controller Drugs & Food Control Organisation				
	O	13.83		
	S	-		
		13.83	15.36	(+)1.53

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

Head		Total Grant/ Appropriation	Actual Expenditure	Excess(+)
		(₹ in Lakh)		
<b>2210 Medical and Public Health</b>				
06	Public Health			
107	Public Health Laboratories			
0099	General			
2260	Head Quarter Laboratories STD			
	O	32.39		
	S	-		
		32.39	33.61	(+)1.22
<b>2211 Family Welfare-</b>				
001	Direction and Administration			
0031	Centrally Sponsored Scheme			
1651	District Family Welfare Bureau			
	O	4,88.90		
	S	-		
		4,88.90	23,63.36	(+)18,74.46

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

Head		Actual Expenditure (₹ in Lakh)
<b>2210 Medical and Public Health</b>		
01	Urban Health Services – Allopathy	
110	Hospitals and Dispensaries	
0011	State Normal Plan	
0625	SMHS Hospital Srinagar	4,39.91
0099	General	
0166	Medical Collage Jammu	18.68
0305	Medical Collage Srinagar	2.94
800	Other Expenditure.	
0099	General	
1766	Urban Health Unit	1,37.00
06	Public Health	
101	Prevention and Control of Diseases.	
0031	Centrally Sponsored Scheme	
2354	National Iodine Deficiency Disorders Control Programme	13.52
<b>2211 Family Welfare-</b>		
004	Research and Evaluation	
0031	Centrally Sponsored Scheme	
1654	Training of ANM'S/ LHV'S/ AMT Schools	1,15.79

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

Head	Actual Expenditure (₹ in Lakh)
<b>2211 Family Welfare</b>	
1655 Male M.P.H.W.	6.13
101 Rural Family	
0031 Centrally Sponsored Scheme	
0581 Sub Centre Jammu	21,83.79
1769 State Family Welfare Bureau	1,21.17
200 Other Services and Supplies	
0099 General	
1653 Post Martum Centers	1,23.44

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

Head	Total Grant/ Appropriation (₹ in Lakh)
<b>2210 Medical and Public Health</b>	
01 Urban Health Services – Allopathy	
800 Other Expenditure.	
0031 Centrally Sponsored Scheme	
1881 Prevention and Control of Diseases	46.44
03 Rural Health Services Allopathy	
103 Primary Health Services	
0099 General	
2356 Block Development Council	10.00

**Capital Section**

7. Original provision of ₹3,18,85.50 lakh proved excessive in view of the final saving of ₹ 61,42.43 lakh. No portion of final saving ₹ 61,42.43 lakh was anticipated and surrendered.
8. Persistent saving in the Grant occurred during the last five years also as detailed below:-

Year	Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
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
2009-2010	3,00,96.00	2,88,99.75	(-)11,96.25
2010-2011	3,48,05.98	3,06,14.99	(-)41,90.99
2011-2012	3,29,37.44	2,68,62.25	(-)60,75.19

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

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

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
<b>4210 Capital Outlay on Medical and Public Health.</b>					
01 Urban Health Services					
800 Other Expenditure					
0011 State Plan Normal					
0166 Medical College, Jammu					
	O	18,00.00			
	S	-	18,00.00	28.97	(-)17,71.03
0305 Medical College, Srinagar					
	O	18,00.00			
	S	-	18,00.00	5,86.41	(-)12,13.59
1536 Director Health Jammu					
	O	64,00.00			
	S	-	64,00.00	51,92.39	(-)12,07.61
1538 Drug and Food Control					
	O	1,62.00			
	S	-	1,62.00	26.01	(-)1,35.99
1541 Associated Hospital Srinagar					
	O	12,60.00			
	S	-	12,60.00	8,36.75	(-)4,23.25
1542 Associated Hospital ,Jammu					
	O	11,22.00			
	S	-	11,22.00	5,95.62	(-)5,26.38
1543 Medical Institution					
	O	30,00.00			
	S	-	30,00.00	17,69.38	(-)12,30.62
2023 Government Dental Hospital Jammu					
	O	11,72.00			
	S	-	11,72.00	6,65.78	(-)5,06.22

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

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess(+)
<b>4210 Capital Outlay on Medical and Public Health</b>					
01 Urban Health Services					
800 Other Expenditure					
0011 State Plan Normal					
1537 Director Health Kashmir					
	O	64,00.00			
	S	-	64,00.00	1,08,25.77	(+)44,25.77

**GRANT NO. 17 (Concl'd.)**

Head		Total Grant/ Appropriation (₹ in Lakh)	Actual Expenditure	Excess(+)
<b>4210</b>	<b>Capital Outlay on Medical and Public Health</b>			
01	Urban Health Services			
800	Other Expenditure			
0011	State Plan Normal			
1540	Dental College Srinagar			
	O	11,72.00		
	S	-	11,72.00	(+)5,40.70
1544	Jehlum Valley Medical College			
	O	10,00.00		
	S	-	13,76.59	(+)3,76.59
11.	Expenditure as detailed below was incurred without budget provision; reasons thereof were not communicated.			

Head		Actual Expenditure (₹ in Lakh)
<b>4210</b>	<b>Capital Outlay on Medical and Public Health</b>	
01	Urban Health Services	
800	Other Expenditure	
0011	State Plan Normal	
0590	Institute of Medical Sciences Srinagar	15,59.12
1093	SKIMS Medical Collage Bemina Srinagar	2,55.82
02	Rural Health Services.	
101	Health Sub Centers	
0011	State Plan Normal	
0667	Unani and Ayurvedic Dispensaries Kashmir (ISM)	3.00
103	Primary Health Services	
0011	State Plan Normal	
0515	Constructions	3,08.76
12.	Entire provision under the following Head/ Schemes remained un-utilized throughout the year; reasons thereof were not communicated.	

Head		Total Grant/ Appropriation (₹ in Lakh)
<b>4210</b>	<b>Capital Outlay on Medical and Public Health</b>	
01	Urban Health Services	
800	Other Expenditure	
0031	Centrally Sponsored Scheme	
2272	Family Welfare Planning 100%	57,07.50
0011	State Plan Normal	
1539	Indian System of Medicine (ISM)	8,90.00

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

<b>2070</b>	<b>Other Administrative Services</b>
<b>2225</b>	<b>Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes</b>
<b>2235</b>	<b>Social Security &amp; Welfare</b>
<b>2236</b>	<b>Nutrition</b>
<b>4225</b>	<b>Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes</b>
<b>4235</b>	<b>Capital Outlay on Social Security &amp; Welfare</b>
<b>4236</b>	<b>Capital Outlay on Nutrition</b>

		Total Grant/ Appropriation	Actual Expenditure (₹ in thousand)	Excess (+) Saving (-)
<b>Revenue:</b>				
Voted- Original	3,18,52,49	3,18,52,49	7,45,78,54	(+)4,27,26,05
Supplementary	-			
Amount surrendered during the year				...
<b>Capital:</b>				
Voted- Original	2,17,80,25	2,17,80,25	87,63,37	(-)1,30,16,88
Supplementary	-			
Amount surrendered during the year				...

Notes and Comments:

**Revenue Section**

- 1 In the Revenue Section Original provision of ₹ 3,18,52.49 lakh proved inadequate in view of final excess of ₹ 4,27,26.05 lakh . The excess requires regularization.
2. Excess over the provision occurred mainly under the following Heads/ Schemes; reasons for which were not communicated.

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess (+)
<b>2070</b>	<b>Other Administrative Services.</b>			
105	Special Commission of Enquiry			
0099	General			
1791	State Commission for Women			
	O	91.62		
	S	-	91.62	(+)16.23

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

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess (+)
<b>2225</b>	<b>Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes</b>				
02	<i>Welfare of Scheduled Tribes</i>				
800	Other Expenditure				
0011	State Plan Normal				
1814	Tribal Sub Plan (SCA)				
	O	9,00.00			
	S	-	9,00.00	35,11.16	(+)26,11.16
03	<i>Welfare of Backward Classes</i>				
102	Economic Development				
0099	General				
0442	Advisory Board for Gujjar and Bakarwals				
	O	72.01			
	S	-	72.01	1,68.52	(+)96.51
1796	Welfare of Gujjar and Bakarwals				
	O	4,90.17			
	S	-	4,90.17	5,29.03	(+)38.86
1828	Welfare of Pahari Speaking People				
	O	1,92.92			
	S	-	1,92.92	2,38.42	(+)45.50
2324	Development of Backward Class				
	O	70.08			
	S	-	70.08	73.47	(+)3.39
0011	State Plan Normal				
1827	Welfare of Schedule Caste And Tribes				
	O	14,00.00			
	S	-	14,00.00	20,56.78	(+)6,56.78
277	Education.				
0099	General				
1094	Gujjar & Bakarwal Hostel Miskeen Bagh Srinagar				
	O	23.19			
	S	-	23.19	25.29	(+) 2.10
80	<i>General</i>				
800	Other Expenditure.				
0099	General				
2036	Development of Cottage Industries Centre Jammu				
	O	1,90.50			
	S	-	1,90.50	5,70.77	(+)3,80.27



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

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess (+)
<b>2235</b>	<b>Social Security and Welfare</b>			
02	<i>Social Welfare</i>			
001	Direction and Administration			
0099	General			
1092	District Level Offices/Kashmir			
	O	2,83.73		
	S	-		
		2,83.73	3,67.01	(+)83.28
1106	Tehsil Level Offices/ Kashmir			
	O	3,22.57		
	S	-		
		3,22.57	3,24.67	(+)2.10
2038	Direction and Administration, Kashmir			
	O	1,37.41		
	S	-		
		1,37.41	3,33.78	(+)1,96.37
2039	Direction and Administration, Jammu			
	O	2,09.01		
	S	-		
		2,09.01	2,23.22	(+)14.21
102	Child Welfare			
0099	General			
0379	Other Social Security and Welfare Programme			
	O	1,44.86		
	S	-		
		1,44.86	5,52.89	(+)4,08.03
0031	Centrally Sponsored Scheme			
1829	Post Matric Scholarship			
	O	3,66.66		
	S	-		
		3,66.66	8,37.47	(+)4,70.81
0011	State Plan Normal			
0379	Other Social Security and Welfare Programme			
	O	42,00.00		
	S	-		
		42,00.00	71,71.21	(+)29,71.21
103	Women's Welfare			
0099	General			
2040	Social Welfare Centers, Kashmir			
	O	5,08.38		
	S	-		
		5,08.38	5,18.92	(+)10.54
104	Welfare of Aged, Infirm and Destitute			
0099	General			
1101	Old Age Pension (OAP (ISSS) Children/Kashmir			
	O	34,82.00		
	S	-		
		34,82.00	88,14.46	(+)53,32.46

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

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess (+)
<b>2235</b>	<b>Social Security and Welfare</b>				
02	<i>Social Welfare</i>				
800	Other Expenditure				
0099	General				
1109	State Social Welfare Board 50%				
	O	55.80			
	S	-	55.80	2,03.58	(+)1,47.78
60	<i>Other Social Security and Welfare Programmes-</i>				
800	Other Expenditure				
2047	Monitoring and Evaluation Cell Jammu				
	O	9.93			
	S	-	9.93	13.81	(+)3.88
<b>2236</b>	<b>Nutrition-</b>				
80	<i>General</i>				
800	Other Expenditure				
0099	General				
2307	Applied Nutrition Programme Kashmir				
	O	7,81.43			
	S	-	7,81.43	8,83.78	(+)1,02.35
0011	State Plan Normal				
1839	Applied Nutrition Programme Jammu				
	O	13,50.00			
	S	-	13,50.00	14,87.91	(+)1,37.91
3.	Significant saving occurred mainly under the following Heads/Schemes; reasons for which were not communicated.				
Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
<b>2070</b>	<b>Other Administrative Services</b>				
105	Special Commission of Enquiry				
0099	General				
0502	State Commission for Backward Classes				
	O	1,37.18			
	S	-	1,37.18	91.65	(-)45.53
<b>2225</b>	<b>Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes</b>				
03	<i>Welfare of Backward Classes</i>				
102	Economic Development				
0011	State Plan Normal				
1796	Welfare of Gujjar and Bakarwals				
	O	15,14.00			
	S	-	15,14.00	68.05	(-)14,45.95

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

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
<b>2225</b>	<b>Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes</b>			
03	<i>Welfare of Backward Classes</i>			
277	Education			
0099	General			
1080	Establishment of Markaz Bahboodi Khwateen Miskeen Bagh			
	O	1,13.81		
	S	-	1,13.81	85.88
				(-)27.93
80	<i>General</i>			
800	Other Expenditure			
0099	General			
1099	Ladies Vocational Centres Jammu			
	O	35.56		
	S	-	35.56	29.28
				(-)6.28
2037	Development of Cottage Industries Centre, Kashmir			
	O	1,33.16		
	S	-	1,33.16	92.70
				(-)40.46
<b>2235</b>	<b>Social Security and Welfare</b>			
02	<i>Social Welfare</i>			
001	Direction and Administration			
0099	General			
2281	Tehsil Level Offices/Jammu			
	O	3,62.57		
	S	-	3,62.57	3,10.15
				(-)52.42
102	Child Welfare			
0099	General			
2044	Establishment of Bal Ashram Kashmir			
	O	1,70.21		
	S	-	1,70.21	1,64.24
				(-)5.97
2045	Establishment of Bal Ashram Jammu			
	O	1,63.79		
	S	-	1,63.79	1,44.17
				(-)19.62
02	<i>Social Welfare</i>			
103	Women's Welfare			
0099	General			
2041	Social Welfare Centre Jammu			
	O	5,96.33		
	S	-	5,96.33	5,54.14
				(-)42.19
2043	Homes for Destitute and Deserted Women Nari Niketan Jammu			
	O	1,20.12		
	S	-	1,20.12	1,13.00
				(-)7.12

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

Head	Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
<b>2235 Social Security and Welfare</b>			
02 <i>Social Welfare</i>			
104 Welfare of Aged, Infirm and Destitute			
0099 General			
2282 Old Age Pension (ISSS) children Jammu			
O	23,78.42		
S	-	23,78.42	(-)32.01
02 <i>Social Welfare</i>			
800 Other Expenditure			
0099 General			
2048 Chairman State Board (100%)			
O	53.70		
S	-	53.70	(-)39.66
<b>2236 Nutrition</b>			
80 <i>General</i>			
800 Other Expenditure			
0099 General			
1839 Applied Nutrition Programme Jammu			
O	9,52.25		
S	-	9,52.25	(-)73.97
4. Expenditure was incurred under the following Heads/Schemes without budgetary provision; reasons for which were not communicated.			
Head		Actual Expenditure (₹ in Lakh)	
<b>2225 Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes</b>			
02 <i>Welfare of Scheduled Tribes</i>			
001 Direction and Administration			
0011 State Plan Normal			
1924 Post Matric Scholarship to SC students			19.62
2253 Development of Horps/Improved Agriculture Practices			19.47
102 Working Conditions and Safety			
0011 State Plan Normal			
1827 Welfare of Schedule Castes/Tribes			9.22
794 Special Central Assistance to Tribal Sub-Plan			94.85
800 Other Expenditure			
0011 State Plan Normal			
1828 Special components SC/ ST			13,19.34
1829 Post Matric Scholarship			1,46.13

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

Head	Actual Expenditure (₹ in Lakh)
<b>2225 Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes.</b>	
03 <i>Welfare of Backward classes.</i>	
001 Direction and Administration	
0099 General	
0442 Advisory Board for Gujjar and Bakarwals	28.32
277 Education.	
0099 General	
1444 Pre-Matric Scholarship	2.29
 80 <i>General</i>	
800 Other Expenditure	
0011 State Plan Normal	
1827 Welfare of Schedule Castes/Tribes	39.45
1829 Post Matric Scholarship	11.56
0031 Centrally Sponsored Scheme	
1829 Post Matric Scholarship	13.66
<b>2235 Social Security and Welfare</b>	
02 <i>Social welfare</i>	
102 Child Welfare	
0031 Centrally Sponsored Scheme	
1287 Integrated Child Development Scheme	2,77,34.45
800 Other Expenditure	
0099 General	
2130 Director Social Welfare Kashmir	60.83
0011 State Plan Normal	
1113 Training and Research Grant-in-aid	33.00
1444 Pre-Matric Scholarship	28.90
1814 Tribal Sub Plan (SCA)	12.43
2045 Establishment of Bal Ashram Jammu	27.06
2280 District Level Offices /Jammu	1,84.01
03 <i>National Social Assistance Programme</i>	
103 National Maternity Benefit Scheme	
0031 Centrally Sponsored Scheme	
2534 Indira Gandhi Matritva Sahyog Yojna (IGMSY)	3,48.94
60 <i>Other Social Security and Welfare Programmes</i>	
800 Other Expenditure	
0031 Centrally Sponsored Schemes	
1829 Post Matric Scholarship	1,96.00
1872 National Social Assistance Programme	26,86.54
2251 Merit Cum Means base Scholarship	64,21.50

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

Head	Actual Expenditure (₹ in Lakh)
<b>2236 Nutrition</b>	
80 <i>General</i>	
800 Other Expenditure	
0011 State Plan Normal	
2339 Rajiv Gandhi Scheme for Empowerment of Adolescent Girls ( SABLA)	7,25.18
5. Entire provision under the following Heads/Schemes remained unutilized throughout the year ; reasons for which were not communicated	
Head	Total Grant/ Appropriation (₹ in Lakh)
<b>2225 Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes</b>	
03 <i>Welfare of Backward Classes</i>	
102 Economic Development	
0011 State Plan Normal	
2130 Director Social Welfare Kashmir	3,90.72
<b>2235 Social Security and Welfare</b>	
02 <i>Social welfare</i>	
102 Child Welfare	
0011 State Normal Plan	
2130 Director Social Welfare Kashmir	57,00.00
0099 General	
2130 Director Social Welfare Kashmir	2,01.99
800 Other Expenditure	
0099 General	
1113 Training and Research Grant-in-aid Kashmir	7.00
2285 Training and Research Jammu	7.00
<b>2236 Nutrition</b>	
80 <i>General</i>	
800 Other Expenditure	
0011 State Plan Normal	
2307 Applied Nutrition Programme Kashmir	15,60.33
6. Against Lumpsum provision of ₹ 15,00.00 lakh (Plan) placed for Welfare of Pahari Speaking People under Major Head 2225-Welfare of Schedule Castes, Schedule Tribes and Other Backward Classes, an expenditure of ₹ 3.97 lakh and ₹ 44.49 lakh was incurred on Office Expenses and Stipend & Scholarship respectively resulting in saving of ₹ 14,51.54 lakh; reasons for which were not communicated.	

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

7. In the Capital Section Original Provision of ₹ 2,17,80.25 lakh proved excessive in view of saving of ₹ 1,30,16.88. No portion of final saving of ₹ 1,30,16.88 lakh was anticipated and surrendered.
8. Significant saving occurred mainly under the following Heads/Schemes; reasons for which were not communicated.

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
<b>4225</b>	<b>Capital outlay on Welfare of SCs, STs and Other Backward Classes</b>			
02	<i>Welfare of Scheduled Tribes</i>			
800	Other Expenditure			
0011	State Plan Normal			
1796	Welfare of Gujjar And Bakerwals			
	O	3,00.00		
	S	-	3,00.00	(-)18.26
1814	Tribal Sub Plan			
	O	30,91.00		
	S	-	30,91.00	(-)27,36.51
1828	Welfare of Pahari Speaking People			
	O	95.00		
	S	-	95.00	(-)42.69
<b>4235</b>	<b>Capital Outlay on Social Security and Welfare</b>			
02	<i>Social Welfare</i>			
102	Child Welfare			
0031	Centrally Sponsored Scheme			
1287	Integrated Child Development Scheme			
	O	61,80.63		
	S	-	61,80.63	(-)51,99.25
190	Investment in Public Sector and Other Undertakings			
0011	State Plan Normal			
1951	Investment in Women Development Corporation Ltd.			
	O	3,00.33		
	S	-	3,00.33	(-)22.50
60	<i>Other Social Security and Welfare Programme</i>			
800	Other Expenditure			
0011	State Plan Normal			
1382	State Plan			
	O	16,94.06		
	S	-	16,94.06	(-)15,61.61

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

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

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess (+)
<b>4225</b>	<b>Capital outlay on Welfare of SCs, STs and Other Backward Classes</b>			
02	<i>Welfare of Scheduled Tribes</i>			
800	Other Expenditure			
0011	State Plan Normal			
1827	Welfare of SC & ST			
	O	1,05.38		
	S	-	1,05.38	2,31.59
				(+) 1,26.21
<b>4236</b>	<b>Capital Outlay on Nutrition</b>			
80	<i>General</i>			
800	Other Expenditure			
0011	State Plan Normal			
1815	Nutrition			
	O	29,27.00		
	S	-	29,27.00	55,49.18
				(+)26,22.18

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

Head		Actual Expenditure (₹ in Lakh)
<b>4225</b>	<b>Capital outlay on Welfare of SCs, STs and Other Backward Classes</b>	
01	<i>Welfare of Scheduled Castes</i>	
102	Economic Development	
0011	State Plan Normal	
1698	Construction of SC Boys Hostel	1.60
800	Other Expenditure	
0011	State Plan Normal	
1698	Construction of SC Boys Hostel	1,00.07
02	<i>Welfare of Scheduled Tribes</i>	
800	Other Expenditure	
0011	State Plan Normal	
2243	Special Component Plan SC/ST	6.24
03	<i>Welfare of Backward Classes</i>	
102	Economic Development	
0011	State Plan Normal	
1828	Welfare of Pahari Speaking People	60.68
02	<i>Welfare of Scheduled Tribes</i>	
800	Other Expenditure	
0031	Centrally Sponsored Schemes	
2255	Plant Protection Services Jammu	1,91.37



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

Head	Actual Expenditure (₹ in Lakh)
<b>4235 Capital Outlay on Social Security and Welfare</b>	
02 <i>Social Welfare</i>	
102 Child Welfare	
0011 State Plan Normal	
0379 Other Social Security and Welfare Programme	1.27
800 Other Expenditure	
0011 State Plan Normal	
1814 Tribal Sub Plan	36.95
60 <i>Other Social Security and Welfare Programme</i>	
800 Other Expenditure	
0011 State Plan Normal	
0379 Other Social Security and Welfare Programme	25.00
0515 Constructions	41.81
0099 General	
0397 Other Expenditure	11.10
1153 Kerosene Oil	3,04.74
11. Entire provision under the following Heads/Schemes remained unutilized throughout the year; reasons for which were not communicated.	
Head	Total Grant/ Appropriation (₹ in Lakh)
<b>4225 Capital outlay on Welfare of SCs, STs and Other Backward Classes</b>	
02 <i>Welfare of Scheduled Tribes</i>	
800 Other Expenditure	
0011 State Plan Normal	
2308 Welfare of Schedule Castes/Tribes Kashmir	1,09.39
<b>4235 Capital Outlay on Social Security and Welfare</b>	
01 <i>Rehabilitation</i>	
201 Other Rehabilitation Programme	
0011 State Plan Normal	
2158 Council for Rehabilitation for Victim of Militancy	3,00.00
60 <i>Other Social Security and Welfare Programme</i>	
800 Other Expenditure	
0011 State Plan Normal	
2130 Director Social Welfare Kashmir	23,17.46
<b>4236 Capital Outlay on Nutrition</b>	
80 <i>General</i>	
800 Other Expenditure	
0011 State Plan Normal	
2130 Director Social Welfare Kashmir (Nutrition)	42,40.00

**GRANT NO.19 – HOUSING AND URBAN DEVELOPMENT DEPARTMENT****MAJOR HEADS****2217 Urban Development****4216 Capital Outlay on Housing****4217 Capital Outlay on Urban Development****6216 Loans for Housing****7610 Loans to Government Servants etc.**

		Total Grant/ Appropriation (₹ in thousand)	Actual Expenditure	Excess (+) Saving (-)
<b>Revenue:</b>				
Voted				
Original	3,57,17,94			
		3,70,42,98	3,61,89,27	(-) 8,53,71
Supplementary	13,25,04			
Amount surrendered during the year				...
<b>Capital:</b>				
Voted				
Original	5,94,52,60			
		7,67,56,60	5,32,52,09	(-) 2,35,04,51
Supplementary	1,73,04,00			
Amount surrendered during the year				...
Notes and Comments:				

**Revenue Section**

1. Supplementary grant of ₹ 13,25.04 lakh proved excessive in view of the final saving of ₹ 8,53.71 lakh; which was neither anticipated nor surrendered.
2. Saving in the Grant occurred mainly under the following head/schemes: reasons for which have not been communicated.

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving(-)
<b>2217 Urban Development</b>				
03	<i>Integrated Development of Small and Medium Towns</i>			
001	Direction and Administration			
0099	General			
0999	Chief Town Planner Kashmir			
	O	2,94.89		
	S	-		
		2,94.89	2,02.65	(-)92.24
1148	Chief Architect Jammu and Kashmir			
	O	3,39.93		
	S	-		
		3,39.93	3,21.23	(-)18.70

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

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving(-)
<b>2217</b>	<b>Urban Development</b>			
03	<i>Integrated Development of Small and Medium Towns</i>			
001	Direction and Administration			
0099	General			
0999	Chief Town Planner Kashmir			
1149	Chief Town Planner Jammu			
	O	3,08.59		
	S	-	3,08.59	(-)46.04
191	Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards, etc.			
0099	General			
1438	Srinagar Municipality			
	O	1,13,02.00		
	S	6,71.00	1,19,73.00	(-)30,07.85
05	<i>Other Urban Development Schemes</i>			
001	Direction and Administration			
0099	General			
2289	City Drainage Division Srinagar II			
	O	3,85.42		
	S	-	3,85.42	(-)1,05.98
2290	Mechanical Drainage Division Srinagar			
	O	9,82.04		
	S	-	9,82.04	(-)6,86.36
2291	City Drainage Division Srinagar			
	O	7,37.41		
	S	-	7,37.41	(-)2,49.30
2294	Town Drainage Division Jammu			
	O	2,49.84		
	S	-	2,49.84	(-)5.80
191	Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards, etc			
0011	State Plan			
0862	Urban Poverty Alleviation (NRT) State Plan			
	O	5,00.00		
	S	-	5,00.00	(-)4,84.01
0099	General			
2034	Grant to Municipalities and Local Bodies Kashmir			
	O	63,89.00		
	S	3,78.00	67,67.00	(-)17,34.86

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

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving(-)
<b>2217</b>	<b>Urban Development</b>			
05	<i>Other Urban Development Schemes</i>			
191	Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards, etc			
0099	General			
2035	Grant to Municipalities and Local Bodies Jammu			
	O	42,80.00		
	S	2,55.00	35,02.74	(-)10,32.26
3.	Saving in the Grant was partly counterbalanced by the Excess under the following Head/Schemes; reasons for which have not been communicated			

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess (+)
<b>2217</b>	<b>Urban Development</b>			
03	<i>Integrated Development of Small and Medium Towns</i>			
191	Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards, etc			
0099	General			
1437	Jammu Municipality			
	O	69,57.00		
	S	21.04	1,27,95.16	(+)58,17.12
05	<i>Other Urban Development Schemes</i>			
001	Direction and Administration			
0099	General			
2292	Town Drainage Division Kashmir			
	O	3,06.20		
	S	-	4,89.02	(+)1,82.82
2293	Sewerage and Drainage Division (West) Jammu			
	O	5,86.27		
	S	-	6,22.82	(+)36.55
800	Other Expenditure			
0099	General			
1439	Director Local Bodies Kashmir			
	O	3,59.80		
	S	-	3,85.67	(+)25.87
80	<i>General</i>			
001	Direction and Administration			
0099	General			
1138	Chief Engineer UEED J&K			
	O	9,72.43		
	S	-	19,66.92	(+)9,94.49

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

4. Entire provision under the following Head/Schemes remained un-utilised throughout the year; reasons for which were not communicated.

Head	Total Grant/ Appropriation (₹ in Lakh)
<b>2217 Urban Development</b>	
03 <i>Integrated Development of Small and Medium Towns</i>	
800 Other Expenditure	
0031 Centrally Sponsored Schemes	
1821 SJSRY	4,27.77
80 <i>General</i>	
001 Direction and Administration	
0011 State Plan Normal	
1138 Chief Engineer UEED J&K	15.00

**Capital Section**

5. Supplementary Grant of ₹ 1,73,04.00 lakh proved injudicious as the expenditure did not come even upto the level of Original Provision of ₹ 5,94,52.60 lakh, resulting in saving of ₹ 2,35,04.51 lakh. No portion of final saving was anticipated and surrendered.

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

Year	Total Grant / Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2008-2009	4,45,99.37	1,66,09.84	(-)2,79,89.53
2009-2010	3,76,79.55	2,80,69.66	(-)96,09.89
2010-2011	4,15,79.40	2,59,00.76	(-)1,56,78.64
2011-2012	6,07,11.20	3,44,72.75	(-) 2,62,38.45

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

Head	Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
<b>4216 Capital Outlay on Housing</b>			
01 <i>Government Residential Buildings</i>			
700 Other Housing			
0011 State Plan Normal			
0893 Other Housing Schemes			
O	9,00.00		
S	-	9,00.00	7,40.15
			(-)1,59.85

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

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
<b>4217</b>	<b>Capital Outlay on Urban Development</b>				
03	<i>Integrated Development of Small and Medium Towns</i>				
800	Other Expenditure				
0011	State Plan Normal				
1297	Urban Development				
	O	2,36,90.00			
	S	1,73,04.00	4,09,94.00	1,07,03.34	(-)3,02,90.66
1298	Dal Development				
	O	2,73,82.00			
	S	-	2,73,82.00	1,06,90.06	(-)1,66,91.94

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

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess(+)
<b>4217</b>	<b>Capital Outlay on Urban Development</b>				
03	<i>Integrated Development of Small and Medium Towns</i>				
800	Other Expenditure				
0011	State Plan Normal				
0862	Urban Poverty Alleviation (NRT) State Plan				
	O	6,00.00			
	S	-	6,00.00	7,17.31	(+)1,17.31
1296	Drainage				
	O	20,00.00			
	S	-	20,00.00	33,36.12	(+)13,36.12
1299	Sewerage And Drainage				
	O	5,00.00			
	S	-	5,00.00	5,81.63	(+)81.63

9. Entire provision under the following Heads/Schemes remained un-utilised throughout the year; reasons for which were not communicated.

Head		Total Grant/ Appropriation (₹ in Lakh)
<b>4217</b>	<b>Capital Outlay on Urban Development</b>	
03	<i>Integrated Development of Small and Medium Towns</i>	
800	Other Expenditure	
0099	General	
1437	Jammu Municipality	10,42.90
1438	Srinagar Municipality	16,94.70

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

Head	Total Grant/ Appropriation (₹ in Lakh)
<b>4217 Capital Outlay on Urban Development</b>	
03 <i>Integrated Development of Small and Medium Towns</i>	
800 Other Expenditure	
0099 General	
2034 Grant to Municipalities and Local Bodies Kashmir	9,56.00
2035 Grant to Municipalities and Local Bodies Jammu	6,51.80
<b>7610 Loans to Government Servants etc.</b>	
201 House Building Advance	
0099 General	
1144 House Building Advance to IAS Officers	10.00

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

Head	Actual Expenditure (₹ in Lakh)
<b>4217 Capital Outlay on Urban Development</b>	
03 <i>Integrated Development of Small and Medium Towns</i>	
800 Other Expenditure	
0011 State Plan Normal	
2232 JNNURM	2,64,59.20
<b>7610 Loans to Government Servants etc.</b>	
202 Advances for Purchase of Motor Conveyances	
0099 General	
0304 MCA / Scooter Advance (Govt. Employees)	2.50

11. Review of Tools and Plant Establishment charges of the Housing and Urban Department:- The percentage of expenditure on Establishment and Tools and Plant to the Works Outlay in the Housing and Urban Department during the year 2012-2013 is indicated below, (The percentage fixed by the Government in 1955 for supervision charges recoverable for works done for other departments, outside bodies etc. range between 7.5 and 15 for Establishment charges and between 0.5 and 1 for Tools and Plant charges depending on the cost of works).

Year and Head of Account	Works Outlay	Establishment Charges	Percentage of Establishment Charges to Works Outlay	Tools and Plant Charges	Percentage of Tools and Plant Charges to Works Outlay
	(₹ in Lakh)			(₹ in Lakh)	
<b>2217 Urban Development Department</b>					
2010-2011	1,80.21	2,93,17.59	1,62,82.12	-	-
2011-2012	2,73.07	3,38,00.62	1,23,78.00	-	-
2012-2013	3,19.17	3,58,70.09	1,12,38.55	-	-

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

Year and Head of Account	Works Outlay	Establishment Charges	Percentage of Establishment Charges to Works Outlay	Tools and Plant Charges	Percentage of Tools and Plant Charges to Works Outlay
	(₹ in Lakh)		(₹ in Lakh)		
<b>4216 Capital Outlay on Housing</b>					
2010-2011	9,71.26	-	-	-	-
2011-2012	7,12.50	-	-	-	-
2012-2013	6,90.16	-	-	-	-
<b>4217 Capital Outlay on Urban Development Department</b>					
2010-2011	2,45,37.91	27.04	0.11	2,90.17	1.18
2011-2012	3,29,85.14	52.96	0.16	6,64.91	2.01
2012-2013	5,24,36.11	41.39	0.08	10.16	0.02



**GRANT NO. 20 – TOURISM DEPARTMENT****MAJOR HEADS****2202 General Education****2205 Art and Culture****3452 Tourism****4202 Capital Outlay on Education, Sports, Art and Culture****5452 Capital Outlay on Tourism**

		Total Grant/ Appropriation	Actual Expenditure (₹ in thousand)	Excess (+) Saving (-)
<b>Revenue:</b>				
Voted				
Original	98,11,96	1,04,57,51	98,92,49	(-)5,65,02
Supplementary	6,45,55			
Amount surrendered during the year				
<b>Capital:</b>				
Voted				
Original	1,27,11,00	1,34,08,83	2,20,87,15	(+)86,78,32
Supplementary	6,97,83			
Amount surrendered during the year				...
Notes and Comments:				

**Revenue Section**

- Supplementary Grant of ₹ 6,45.55 lakh proved excessive in view of the final saving of ₹ 5,65.02 lakh; No portion of final saving was anticipated and surrendered.
- Significant saving occurred mainly under the following Heads/Schemes; reasons for which were not intimated.

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
<b>2202 General Education</b>				
80 General				
004 Research				
0099 General				
0278 Research and Publication (Kashmir)				
	O	2,96.41		
	S	3.68	3,00.09	(-)2,69.53

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

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
<b>2205 Art and Culture</b>					
104 Archives					
0099 General					
0272 Development of Archives					
	O	5,48.25			
	S	-	5,48.25	4,61.52	(-)86.73
0011 State Plan Normal					
1890 Directorate of Libraries					
	O	1,26.00			
	S	-	1,26.00	11.31	(-)1,14.69
105 Public Libraries					
0099 General					
0221 Government Libraries and Reading Rooms Jammu					
	O	10,72.62			
	S	-	10,72.62	9,91.81	(-)80.81
<b>3452 Tourism</b>					
01 Tourist Infrastructure					
101 Tourist Centre					
0099 General					
1121 Tourist Centers / Director Tourism Kashmir					
	O	1,67.19			
	S	-	1,67.19	80.45	(-)86.74
102 Tourist Accommodation					
0099 General					
2278 Tourist Accommodation /Director Tourism Jammu					
	O	1,62.48			
	S	-	1,62.48	1,53.83	(-)8.65
0474 Director Tourism Kashmir					
	O	5,81.33			
	S	26.42	6,07.75	5,21.78	(-)85.97
800 Other Expenditure					
0099 General					
0118 Pahalgam Project Organisation					
	O	6,37.00			
	S	49.00	6,86.00	6,78.01*	(-)7.99
0650 Patnitop Development Authority					
	O	1,10.00			
	S	10.32	1,20.32	1,13.52	(-)6.80

\*The expenditure was incurred on miscellaneous items like electric charges, maintenance & repairs, office automation, research & survey, office expenses etc. when the provision is as Grant-in-Aid against which no expenditure was incurred.

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

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
<b>3452</b>	<b>Tourism</b>				
01	Tourist Infrastructure				
800	Other Expenditure				
0099	General				
1120	Convention Complex				
	O	6,32.35			
	S	1,26.35	7,58.70	7,36.20	(-)22.50
1127	Gulmarg Project Organization				
	O	3,56.46			
	S	-	3,56.46	2,85.03*	(-)71.43
1232	Sonamarg Development Authority				
	O	55.00			
	S	-	55.00	44.00	(-)11.00
1932	Royal Spring Golf Course				
	O	1,65.00			
	S	38.49	2,03.49	1,97.89	(-)5.60
80	General				
104	Promotion and Publicity				
0099	General				
2279	Tourism Information & Publicity Director Tourism, Jammu				
	O	4,34.01			
	S	56.64	4,90.65	3,22.27	(-)1,68.38
3.	Saving was partly counterbalanced by the excess under the following Heads/Schemes; reasons thereof were not intimated.				
Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess (+)
<b>2205</b>	<b>Art and Culture</b>				
102	Promotion of Arts and Culture				
0099	General				
0555	Grants to Academy of Arts, Culture and Languages				
	O	12,20.00			
	S	2,24.09	14,44.09	17,31.80	(+)2,87.71

\*The expenditure was incurred on miscellaneous items like electric charges, maintenance & repairs, office automation, research & survey, office expenses etc. when the provision is as Grant-in-Aid against which no expenditure was incurred.

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

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess (+)
<b>3452</b>	<b>Tourism</b>				
01	<i>Tourist Infrastructure</i>				
101	Tourist Centre				
0099	General				
2277	Tourist Centres / Director Tourism, Jammu				
		O	1,74.52		
		S	-		
			1,74.52	2,07.99	(+)33.47
800	Other Expenditure				
0099	General				
2299	Mubark Mandi Jammu Heritage Society				
		O	70.00		
		S	-		
			70.00	75.41	(+)5.41
80	<i>General</i>				
001	Direction and Administration				
0099	General				
2183	Director Tourism Jammu				
		O	2,34.48		
		S	-		
			2,34.48	2,64.33	(+)29.85
2184	Director Tourism Kashmir				
		O	13,75.34		
		S	94.51		
			14,69.85	15,50.18	(+)80.33
104	Promotion and Publicity				
0099	General				
1115	Tourist information and Publicity/ Director Tourism Kashmir				
		O	2,27.56		
		S	-		
			2,27.56	2,73.99	(+)46.43
800	Other Expenditure				
0011	State Plan Normal				
2198	Other Development Authorities				
		O	10,56.00		
		S	-		
			10,56.00	11,48.90	(+)92.90
4.	Expenditure in respect of below mentioned detailed Heads/Schemes was incurred without budgetary provision.				
Head				Actual Expenditure (₹ in Lakh)	
<b>2205</b>	<b>Art and Culture</b>				
104	Archives				
0011	State Plan Normal				
0272	Development of Archives				1.13

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

Head		Actual Expenditure (₹ in Lakh)
<b>2205</b>	<b>Art and Culture</b>	
105	Public Libraries	
0011	State Plan Normal	
0221	Government Libraries and Reading Rooms Jammu	7.38
<b>3452</b>	<b>Tourism</b>	
80	General	
800	Other Expenditure	
0011	State Plan Normal	
1291	Cable Car Corporation	3.41

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

Head		Total Grant/ Appropriation (₹ in Lakh)
<b>3452</b>	<b>Tourism</b>	
80	General	
800	Other Expenditure	
0011	State Plan Normal	
2091	Kokernag Development Authority	1,09.96
01	Tourist Infrastructure	
102	Tourist Accommodation	
0011	State Plan Normal	
2278	Tourist Accommodation / Director Tourism Jammu	16.05

**Capital Section**

6. Supplementary grant of ₹ 6,97.83 lakh proved meager in view of final excess of ₹ 86,78.32 lakh which requires regularization.
7. Excess in the Grant occurred mainly under the following Head/Schemes; which requires regularization.

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess (+)
<b>5452</b>	<b>Capital Outlay on Tourism</b>			
80	General			
800	Other Expenditure			
0011	State Plan Normal			
0650	Patnitop Development Authority			
	O	3,50.00		
	S	-	3,50.00	(+)74.48

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

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess (+)
<b>5452</b>	<b>Capital Outlay on Tourism</b>				
80	General				
800	Other Expenditure				
0011	State Plan Normal				
1291	Cable Car Corporation				
	O	12,76.00			
	S	-	12,76.00	41,98.08	(+)29,22.08
1891	Phalgam Development Authority				
	O	6,00.00			
	S	-	6,00.00	11,07.14	(+)5,07.14
1892	Gulmarg Development Authority				
	O	4,35.00			
	S	3,22.83	7,57.83	9,66.05	(+)2,08.22
2198	Other Development Authority				
	O	26,00.00			
	S	-	26,00.00	55,98.60	(+)29,98.60

8. Expenditure was incurred in respect of the following Head/ Schemes without budgetary provision.

Head Actual  
Expenditure  
(₹ in Lakh)

<b>5452</b>	<b>Capital Outlay on Tourism</b>			
80	General			
800	Other Expenditure			
0011	State Plan Normal			
0652	Tourism Works Plan			43,93.04
1974	Jawahar Institute of Mountaineering Batote			75.00
0031	Centrally Sponsored Schemes			
2198	Other Development Authorities			24,02.00

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

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
<b>4202</b>	<b>Capital Outlay on Education, Sports, Art and Culture</b>				
04	Art and Culture				
101	Fine Arts Education				
0011	State Plan Normal				
0117	Art and Culture				
	O	15,00.00			
	S	3,75.00	18,75.00	5,58.36	(-)13,16.64

**GRANT NO. 20 (Concl.d.)**

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
<b>5452</b>	<b>Capital Outlay on Tourism</b>			
80	<i>General</i>			
800	Other Expenditure			
0011	State Plan Normal			
2091	Kokernag Development Authority			
	O	3,00.00		
	S	-		
		3,00.00	1,50.00	(-)1,50.00
1232	Sonamarg Development Authority			
	O	4,00.00		
	S	-		
		4,00.00	3,46.11	(-)53.89
2183	Director Tourism Jammu			
	O	13,57.00		
	S			
		13,57.00	8,51.00	(-)5,06.00
1932	Royal Spring Golf Course			
	O	3,00.00		
	S	-		
		3,00.00	1,75.00	(-)1,25.00
1115	Tourist Information and Publicity, Director Tourism Kashmir			
	O	31,93.00		
	S	-		
		31,93.00	4,42.29	(-)27,50.71

**GRANT NO. 21 – FOREST DEPARTMENT****MAJOR HEADS****2402 Soil and Water Conservation****2406 Forestry and Wild Life****3435 Ecology and Environment****4402 Capital Outlay on Soil and Water Conservation****4406 Capital Outlay on Forestry and Wild Life****5425 Capital Outlay on Other Scientific and Environmental Research**

		Total Grant/ Appropriation	Actual Expenditure (₹ in thousand)	Excess (+) Saving (-)
<b>Revenue:</b>				
Voted				
Original	5,08,02,92	5,08,02,92	4,38,84,57	(-)69,18,35
Supplementary	-			
Amount surrendered during the year				...
<b>Capital:</b>				
Voted				
Original	89,16,32	89,16,32	72,80,64	(-)16,35,68
Supplementary	-			
Amount surrendered during the year				...

Notes and Comments:

**Revenue Section**

1. Original grant of ₹ 5,08,02.92 lakh proved excessive in view of final saving of ₹ 69,18.35 lakh. No portion of final saving of ₹ 69,18.35 lakh was anticipated or surrendered.

2. Persistent saving occurred during the last three years also.

Year	Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2009-10	3,35,54.87	2,89,13.36	(-)46,41.51
2010-11	3,99,80.52	3,38,21.46	(-)61,59.06
2011-12	4,79,08.89	4,18,09.87	(-)60,99.02



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

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

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
<b>2402 Soil and Water Conservation</b>					
102 Soil Conservation					
0099 General					
0355 Soil and Water Conservation on Water Shed Basis					
	O	5,51.13			
	S	-	5,51.13	2,60.85	(-)2,90.28
2178 Project Director IWDP Hills II					
	O	12,96.03			
	S	-	12,96.03	8,53.34	(-)4,42.69
<b>2406 Forestry and Wild Life</b>					
01 Forestry					
001 Director and Administration					
0099 General					
0349 Principal Chief Conservator's Office					
	O	2,83,30.74			
	S	-	2,83,30.74	2,25,05.45	(-)58,25.29
070 Communications and Buildings					
0099 General					
0359 Communication and Building					
	O	54.00			
	S	-	54.00	18.37	(-)35.63
101 Forest Conservation, Development and Regeneration					
0099 General					
0352 Forest Conservation and Development					
	O	83.60			
	S	-	83.60	32.69	(-)50.91
105 Forest Produce					
0099 General					
0358 Forest Produce					
	O	32,58.75			
	S	-	32,58.75	21,87.80	(-)10,70.95
800 Other Expenditure					
0031 Centrally Sponsored Schemes					
2270 Hokersar/ Suransar/ Mansar/ Pangong					
	O	43.40			
	S	-	43.40	22.87	(-)20.53

**GRANT NO. 21 (Contd.)****2406 Forestry and Wild Life**01 *Forestry*

800 Other Expenditure

0099 General

2177 Director State Forest Institute

O 5,87.31

S -

5,87.31

4,90.40

(-)96.91

02 *Environmental Forestry and Wild Life*

110 Wild Life Preservation

0099 General

0351 Environment Forestry and Wild Life

O 23,55.00

S -

23,55.00

22,26.97

(-)1,28.03

**3435 Ecology and Environment**04 *Prevention and Control of Pollution*

800 Other Expenditure

0099 General

2152 Pollution Control Board

O 14,60.33

S -

14,60.33

8,76.44

(-)5,83.89

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

Head	Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess (+)
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**2402 Soil and Water Conservation**

001 Direction and Administration

0011 State Plan Normal

1443 Directorate of Soil Conservation

O 14.75

S -

14.75

30.07

(+)15.32

0099 General

1443 Directorate of Soil Conservation

O 19,13.20

S -

19,13.20

22,49.78

(+)3,36.58

**2406 Forestry and Wild Life**01 *Forestry*

800 Other Expenditure

0099 General

2175 Director Forest Protection Force

O 50,96.76

S -

50,96.76

51,03.25

(+)6.49

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

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess (+)
<b>2406 Forestry and Wild Life</b>					
01 Forestry					
800 Other Expenditure					
0099 General					
2176 Director Social Forestry					
	O	52,38.28			
	S	-	52,38.28	59,88.89	(+)7,50.61
<b>3435 Ecology and Environment</b>					
04 Prevention and Control of Pollution					
800 Other Expenditure					
0099 General					
2179 Director Ecology Environment and Remote Sensing					
	O	3,76.57			
	S	-	3,76.57	4,97.56	(+)1,20.99
5.	Entire provision in respect of the following Heads/Schemes remained unutilized throughout the year; reasons thereof were not communicated.				
Head				Total Grant/ Appropriation (₹ in Lakh)	
<b>2406 Forestry and Wild Life</b>					
01 Forestry					
070 Communications and Buildings					
0099 General					
2357 Halqa Panchayat					6.00
800 Other Expenditure					
0031 Centrally Sponsored Scheme					
0480 T. D. S. Morari					31.20
0099 General					
1726 Forest Labour					94.00
<b>3435 Ecology and Environment</b>					
04 Prevention and Control of Pollution					
103 Prevention of Air and Water Pollution					
0099 General					
2353 Appellate Authority Water and Air Pollution					6.97

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

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

Head	Actual Expenditure (₹ in Lakh)
<b>2406 Forestry and Wild Life</b>	
01 Forestry	
800 Other Expenditure	
0031 Centrally Sponsored Scheme	
0441 Development of Wild Life	1,99.90
02 Environmental Forestry and Wild Life	
110 Wild Life Preservation	
0031 Centrally Sponsored Scheme	
1730 National Parks and Sanctuaries	2,09.59
<b>3435 Ecology and Environment</b>	
04 Prevention and Control of Pollution	
800 Other Expenditure	
0011 State Plan Normal	
2179 Director Ecology Environment and Remote Sensing	1,29.10

**Capital Section**

7. Original provision of ₹ 89,16.32 lakh proved excessive in view of final saving of ₹ 16,35.68 lakh; which was neither anticipated nor surrendered.

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

Year	Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2008-09	68,55.25	44,54.62	(-)24,00.63
2009-10	96,36.00	48,41.15	(-)47,94.85
2010-11	97,80.00	47,10.92	(-)50,69.08
2011-12	85,02.17	45,61.12	(-)39,41.05

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

Head	Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
<b>4406 Capital Outlay on Forestry and Wild Life</b>			
01 Forestry			
800 Other Expenditure			
0011 State Plan Normal			
0213 Wild Life Preservation			
O	3,50.00		
S	-	3,50.00	23.29 (-)3,26.71

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

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
<b>5425 Capital Outlay on Other Scientific and Environmental Research</b>				
800 Other Expenditure				
0011 State Plan Normal				
2152 Secretary Pollution Control Board				
	O	1,00.00		
	S	-	14.63	(-)85.37
		1,00.00		

10. 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 (+)
<b>4402 Capital Outlay on Soil and Water Conservation</b>				
102 Soil Conservation				
0011 State Plan Normal				
0266 Soil Conservation (Kashmir)				
	O	5,00.00		
	S	-	6,19.14	(+)1,19.14
		5,00.00		
0871 Integrated Water Shed Development				
	O	1,00.00		
	S	-	11,42.43	(+)10,42.43
		1,00.00		
<b>4406 Capital Outlay on Forestry and Wild Life</b>				
01 Forestry				
800 Other Expenditure				
0011 State Plan Normal				
0200 Forest Territorial				
	O	12,00.00		
	S	-	21,19.54	(+)9,19.54
		12,00.00		
2175 Director Forest Protection Force				
	O	5,00.00		
	S	-	5,63.78	(+)63.78
		5,00.00		
2176 Director Social Forestry				
	O	7,00.00		
	S	-	7,33.88	(+)33.88
		7,00.00		
2177 Director State Forest Institute				
	O	2,00.00		
	S	-	2,02.57	(+)2.57
		2,00.00		

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

Head	Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess (+)
<b>5425 Capital Outlay on Other Scientific and Environmental Research</b>			
800 Other Expenditure			
0011 State Plan Normal			
2179 Director Ecology and Remote Sensing			
O	1,00.00		
S	-		
	1,00.00	14,83.27	(+)13,83.27
11. Entire provision in respect of the following Head/Schemes remained unutilized throughout the year; reasons thereof were not been communicated.			

Head	Total Grant/ Appropriation (₹ in Lakh)
<b>4406 Capital Outlay on Forestry and Wild Life</b>	
01 Forestry	
800 Other Expenditure	
0031 Centrally Sponsored Scheme	
0434 Action Plan for Conservation of Wular Lake	52.00
0480 TSD Morari	52.30
2270 Hokersar/ Suransar/ Mansar/ Pangong	1,55.60
02 Environmental Forestry and Wild Life	
110 Wild Life	
0031 Centrally Sponsored Scheme	
1931 Wild Life Sanctuary	38,73.00
800 Other Expenditure	
0031 Centrally Sponsored Scheme	
2344 Conservation of Hangul	5,47.00
2345 Conservation of Snow Leopard	4,86.42
12. Expenditure was incurred without Budgetary Provision under the following Heads/Schemes; reasons for which were not communicated.	

Head	Actual Expenditure (₹ in Lakh)
<b>4402 Capital Outlay on Soil and Water Conservation</b>	
800 Other Expenditure	
0011 State Plan Normal	
0498 Machinery & Equipment	2.21
1382 State Plan	77.86

**GRANT NO. 21** (Concl'd.)

Head	Actual Expenditure (₹ in Lakh)
<b>4406 Capital Outlay on Forestry and Wild Life</b>	
<i>01 Forestry</i>	
800 Other Expenditure	
0011 State Plan Normal	
0869 Social Forestry	11.60
<i>02 Environmental Forestry and Wild Life</i>	
110 Wild Life	
0031 Centrally Sponsored Scheme	
0441 Development of Wild Life	3.49
111 Zoological Park	32.18
800 Other Expenditure	
0011 State Plan Normal	
0200 Forest Territorial	31.35
0213 Wild Life Preservation	2,18.72

## 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 (-)
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(₹ in thousand)

## Revenue:

Voted

Original	4,22,43,45	4,22,43,45	3,82,84,49	(-)39,58,96
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Supplementary	-			
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Amount surrendered during the year				...
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## Capital:

Voted

Original	4,17,00,00	4,17,00,00	3,28,87,47	(-)88,12,53
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Supplementary	-			
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Amount surrendered during the year				...
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Notes and Comments:

## Revenue Section

1. Original Provision of ₹ 4,22,43.45 lakh proved excessive in view of final saving of ₹ 39,58.96 lakh. No portion of final saving of ₹ 39,58.96 lakh was anticipated and surrendered.



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

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

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving(-)
<b>2701</b>	<b>Medium Irrigation</b>				
04	Medium Irrigation-Non Commercial				
001	Direction and Administration				
0099	General				
0849	Irrigation Kashmir				
		O	33,10.42		
		S	-	25,12.47	(-)7,97.95
0855	Irrigation Jammu				
		O	15,06.73		
		S	-	12,42.43	(-)2,64.30
612	Tawi Lift Irrigation				
0099	General				
0858	Divisional & Sub Divisional Offices (Jammu)				
		O	18,61.00		
		S	-	16,52.12	(-)2,08.88
<b>2702</b>	<b>Minor Irrigation</b>				
80	General				
001	Direction and Administration				
0099	General				
0342	Divisional & Sub Divisional Offices Irrigation Jammu				
		O	1,13,38.81		
		S	-	81,12.61	(-)32,26.20
0845	Ravi Tawi Irrigation Complex Jammu				
		O	26,43.06		
		S	-	22,63.12	(-)3,79.94
<b>2711</b>	<b>Flood Control and Drainage</b>				
01	Flood Control				
001	Direction and Administration				
0099	General				
0858	Divisional & Sub Divisional Offices (Jammu)				
		O	26,05.09		
		S	-	23,12.23	(-)2,92.86

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

3. Excess in the Grant occurred mainly under the following heads/ schemes; reasons for which were not communicated.

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess(+)
<b>2701 Medium Irrigation</b>					
04	Medium Irrigation-Non Commercial				
001	Direction and Administration				
0011	State Plan Normal				
0855	Irrigation Jammu				
	O	32.20			
	S	-	32.20	89.67	(+)57.47
<b>2702 Minor Irrigation</b>					
80	General				
001	Direction and Administration				
0099	General				
1448	Divisional & Sub Divisional Offices Irrigation Kashmir				
	O	1,38,40.22			
	S	-	1,38,40.22	1,47,84.58	(+)9,44.36
<b>2711 Flood Control and Drainage</b>					
01	Flood Control				
001	Direction and Administration				
0099	General				
1449	Flood Control Department Kashmir				
	O	42,62.40			
	S	-	42,62.40	47,60.24	(+)4,97.84

4. Lumpsum Provision of ₹ 6,62.47 lakh under Major Head 2700- Major Irrigation placed with the Controlling Officers without schematic break up deprived Audit in making comparison of excess/ saving Canal-wise/Sub-Head wise .

5. Entire provision under the following Heads/Schemes has remained un-utilized throughout the year; reasons thereof have not been intimated

Head			Total Grant/ Appropriation (₹ in Lakh)
<b>2701 Medium Irrigation</b>			
04	Medium Irrigation-Non Commercial		
001	Direction and Administration		
0011	State Plan Normal		
0849	Irrigation Kashmir		36.00

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

Head	Total Grant/ Appropriation (₹ in Lakh)
<b>2701 Medium Irrigation</b>	
04 <i>Medium Irrigation-Non Commercial</i>	
612 Tawi Lift Irrigation	
0099 General	
2357 Halqa Panchayat	9.50
<b>2702 Minor Irrigation</b>	
80 <i>General</i>	
001 Direction and Administration	
0031 Centrally Sponsored Scheme	
9869 Minor Irrigation Statistics	85.55
0099 General	
2357 Halqa Panchayat	50.00
6. Expenditure under the following Heads/Schemes was incurred without Budgetary provision; reasons thereof not communicated.	
Head	Total Expenditure (₹ in Lakh)
<b>2701 Medium Irrigation</b>	
01 <i>Major Irrigation-Commercial</i>	
102 Lift Irrigation Scheme	
0099 General	
0342 Divisional and Sub Divisional Offices Irrigation Jammu	7.15
04 <i>Medium Irrigation-Non Commercial</i>	
610 Ranjan Lift Scheme	11.01
<b>2711 Flood Control and Drainage</b>	
01 <i>Flood Control</i>	
001 Direction and Administration	
0099 General	
1450 Flood Control Department Jammu	22.31
052 Machinery & Equipment	1.11
7. Against the estimated recoveries of ₹ 0.50 lakh, ₹ 10.00 lakh and ₹ 0.50 lakh under Major Heads 2701-Medium Irrigation, 2702-Minor Irrigation and 2711-Flood Control and Drainage, respectively meager recoveries to tune of ₹ 0.3 lakh were effected against Major Head 2711-Flood Control & Drainage; reasons thereof were not communicated.	

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

8. Original Provision of ₹ 4,17,00.00 lakh proved excessive in view of final saving of ₹ 88,12.53 lakh; reasons for which were not communicated.
9. Lumpsum Plan provision of ₹ 1,20,16.46 lakh, ₹ 2,00,00.00 lakh and ₹ 96,83.54 lakh under Major Head 4701- Capital Outlay on Medium Irrigation, 4702-Capital Outlay on Minor Irrigation and 4711-Capital Outlay on Flood Control Projects without giving schematic break-up, deprived Audit in making comparison of excess/saving sub-head wise; reasons thereof were not communicated.

Suspense transactions: - The expenditure in this Grant includes Nil under the Head "Suspense".

10. An analysis of transaction accounted for under the Head in this Grant during 2012-2013 together with the Opening and Closing balances is given below:-

Particulars / Major Head of Account	Opening Balance as on 1 <sup>st</sup> April 2012	Debits	Credits	Closing Balance as on 31 <sup>st</sup> March 2013.
(₹ in Lakh)				
<b>2701- Medium Irrigation</b>				
Purchases	(-) 60.663	-	-	(-)60.663
Stock	2,46.355	-	-	2,46.355
Misc. P.W. Advance	54.187	-	-	54.187
Workshop Suspense	(-)0.27	-	-	(-)0.27
<b>Total</b>	<b>2,39.609</b>	<b>-</b>	<b>-</b>	<b>2,39.609</b>
<b>2702- Minor Irrigation</b>				
Purchases	(-) 2.032	-	-	(-)2.032
Stock	77.776	-	-	77.776
Misc. P.W. Advance	36.190	-	-	36.190
Workshop Suspense	-	-	-	-
<b>Total</b>	<b>1,11.934</b>	<b>-</b>	<b>-</b>	<b>1,11.934</b>
<b>2711- Flood Control and Drainage</b>				
Purchases	0.110	-	-	0.110
Stock	2,07.000	-	-	2,07.000
Misc. P.W. Advance	3.137	-	-	3.137
Workshop Suspense	-	-	.003	(-).003
<b>Total</b>	<b>2,10.247</b>	<b>-</b>	<b>.003</b>	<b>2,10.244</b>

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

Particulars / Major Head of Account	Opening Balance as on 1 <sup>st</sup> April 2012	Debits	Credits	Closing Balance as on 31 <sup>st</sup> March 2013
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(₹ in Lakh)

**4701- Capital Outlay on Medium Irrigation-**

Purchases	(-) 2,02.400	-	-	(-) 2,02.400
Stock	2,96.279	-	-	2,96.279
Misc. P.W. Advance	45.391	-	-	45.391
Workshop Suspense	18.160	-	-	18.160
<b>Total</b>	<b>1,57.430</b>	<b>-</b>	<b>-</b>	<b>1,57.430</b>

**4711-- Capital Outlay on Flood Control Projects-**

Purchases	-	-	-	-
Stock	6.83	-	-	6.83
Misc. P.W. Advance	0.12	-	-	0.12
Workshop Suspense	-	-	-	-
<b>Total</b>	<b>6.95</b>	<b>-</b>	<b>-</b>	<b>6.95</b>

11. Review of Tools and Plant Establishment charges of the Irrigation and Flood Control Department:-  
The percentage of expenditure on Establishment and Tools and Plant to the Works Outlay in the Irrigation and Flood Control Department during 2010-2011 to 2012-2013 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	Establishm ent 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)	
<b>2700- Major Irrigation-</b>					
2010-2011	21.00	3,56.64	16,98.28	-	-
2011-2012	1,70.98	3,72.63	2,17.94	-	-
2012-2013	50.24	3,64.80	7,26.11	-	-
<b>2701- Medium Irrigation-</b>					
2010-2011	5,73.58	39,75.70	6,93.13	8.19	1.42
2011-2012	21,63.47	30,35.26	1,40.29	48.39	2.23
2012-2013	4,58.71	50,27.89	10,96.09	8.08	1.76
<b>2702- Minor Irrigation-</b>					
2010-2011	12,65.74	1,74,89.99	13,81.79	13.02	1.02
2011-2012	10,52.30	2,17,70.38	20,68.83	24.55	2.33
2012-2013	10,04.51	2,41,46.52	24,03.81	10.63	1.06

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

Year and Head of Account	Works Outlay	Establish ment charges	Percentage of Establishment charges to Works outlay	Tools and Plant Charge	Percentage of Tools and Plant Charges to Works Outlay
	(` in Lakh)			(` in Lakh)	
<b>2711- Flood Control and Drainage-</b>					
2010-2011	5,31.97	43,18.41	8,11.77	12.69	2.38
2011-2012	5,73.66	54,43.37	9,48.88	24.55	4.27
2012-2013	5,85.97	64,92.43	11,08.00	17.93	3.05
<b>4701- Capital Outlay on Medium Irrigation-</b>					
2010-2011	4,98.37	67,23.95	13,49.18	-	-
2011-2012	31,68.66	43,60.35	1,37.60	-	-
2012-2013	21.10	55,29.08	2,62,04.17	-	-
<b>4702- Capital Outlay on Minor Irrigation</b>					
2010-2011	1,84,31.54	-	-	-	-
2011-2012	2,32,40.07	-	-	-	-
2012-2013	-	-	-	-	-
<b>4711- Capital Outlay on Flood Control Projects-</b>					
2010-2011	83,22.63	-	-	-	-
2011-2012	1,16,33.92	-	-	-	-
2012-2013	-	-	-	-	-

**GRANT NO.23 – PUBLIC HEALTH ENGINEERING DEPARTMENT****MAJOR HEADS****2055 Police****2215 Water Supply and Sanitation****4215 Capital Outlay on Water Supply and Sanitation**

		Total Grant/ Appropriation	Actual Expenditure (₹ in thousand)	Excess (+) Saving (-)
<b>Revenue:</b>				
Voted- Original	8,03,32,42	8,03,32,42	7,79,59,90	(-)23,72,52
Supplementary	-			
Amount surrendered during the year				...
<b>Capital :</b>				
Voted- Original	1,50,00,00	1,50,00,00	1,63,95,45	(+)13,95,45
Supplementary	-			
Notes and Comments:				

**Revenue Section**

1. In the Revenue Section, Original Provision of ₹ 8,03,32.42 lakh proved excessive in view of the final saving of ₹ 23,72.52 lakh. No portion of the final saving of ₹ 23,72.52 lakh was anticipated and surrendered.
2. Significant saving has occurred in the grant under the following Heads/Schemes; reasons thereof were not intimated.

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving(-)
<b>2055 Police</b>				
117 Internal Security				
0099 General				
0957 Internal Security				
	O	40.00		
	S	-	40.00	(-)10.88

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

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving(-)
<b>2215</b>	<b>Water Supply and Sanitation</b>				
01	Water Supply				
001	Direction and Administration				
0099	General				
1002	Public Health Engineering Department Jammu				
		O	4,43,88.66		
		S	-	4,43,88.66	(-)23,21.56
2357	Halqa Panchayat				
		O	1,12.70		
		S	-	1,12.70	(-)1,08.55
0011	State Plan Normal				
1001	Public Health Engineering Department Kashmir				
		O	20,52.61		
		S	-	20,52.61	(-)5,01.51
3.	Saving was partly counterbalanced by the excess under the following Head/Schemes; reasons thereof were not communicated.				
Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess(+)
<b>2055</b>	<b>Police</b>				
117	Internal Security				
0099	General				
1002	Public Health Engineering Department Jammu				
		O	6,05.45		
		S	-	6,05.45	(+)84.89
<b>2055</b>	<b>Police</b>				
001	Direction and Administration				
0099	General				
1001	Public Health Engineering Department Kashmir				
		O	3,17,08.00		
		S	-	3,17,08.00	(+)19,42.21



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

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

Head	Total Grant/ Appropriation (₹ in Lakh)
<b>2215 Water Supply and Sanitation</b>	
01 Water Supply	
101 Urban Water Supply Programme	
0011 State Plan Normal	
1002 Public Health Engineering Department Jammu	14,25.00
<b>Capital Section</b>	

5. Original Provision of ₹ 1,50,00.00 lakh proved insufficient in view of final excess of ₹ 13,95.45 lakh; which requires regularization.
6. The State Government placed the budgetary provision of ₹ 1,50,00.00 lakh under Major head 4215-Capial Outlay on Water Supply and Sanitation with 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.
7. **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:- 14 of Grant No: 5-Ladakh Affairs Department. An analysis of transactions accounted for under this Head in the Grant during 2012-2013 together with the Opening and Closing balance is given below:-

Particulars / Major Head of Account	Opening balance as on 1 <sup>st</sup> April 2012	Debits	Credits	Closing balance as on 31 <sup>st</sup> March 2013
		(₹ in Lakh)		
<b>2215- Water Supply and Sanitation-</b>				
Purchases	72.82	-	-	72.82
Stock	(-)3,61.59	-	7.25	(-)3,68.84
Miscellaneous Public Works	2,54.75	-	-	2,54.75
Advance				
Workshop Suspense	(-) 9.94	-	-	(-) 9.94
<b>Total</b>	<b>(-)43.96</b>	<b>-</b>	<b>7.25</b>	<b>(-)51.21</b>

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

Particulars / Major Head of Account	Opening balance as on 1 <sup>st</sup> April 2012	Debits	Credits	Closing balance as on 31 <sup>st</sup> March 2013
		(₹ in Lakh)		
<b>4215- Capital Outlay on Water Supply &amp; Sanitation-</b>				
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
<b>Total</b>	<b>(-) 1,78.78</b>	<b>-</b>	<b>-</b>	<b>(-) 1,78.78</b>

8. 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 2010-2011 to 2012-2013 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)	
<b>2215- Water Supply and Sanitation-</b>					
2010-2011	20,81.38	5,45,88.64	26,22.71	1,06.23	5.10
2011-2012	19,79.51	7,07,14.90	35,72.34	1,09.76	5.54
2012-2013	20,04.11	7,52,08.04	37,52.69	1,37.27	6.85
<b>4215- Capital Outlay on Water Supply &amp; Sanitation</b>					
2010-2011	1,72,09.51	11,38.83	6.61	1,65.64	0.96
2011-2012	1,77,14.37	7,17.33	4.04	3,12.13	1.76
2012-2013	1,44,56.88	11,28.29	7.80	8,10.28	5.60

## GRANT NO. 24 – HOSPITALITY AND PROTOCOL DEPARTMENT

### MAJOR HEADS

<b>2055</b>	<b>Police</b>
<b>2059</b>	<b>Public Works</b>
<b>2070</b>	<b>Other Administrative Services</b>
<b>2216</b>	<b>Housing</b>
<b>4059</b>	<b>Capital Outlay on Public Works</b>

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

Voted- Original	1,39,79,88			
		1,60,47,04	1,54,55,04	(-)5,92,00
Supplementary	20,67,16			
Amount surrendered during the year				...

### Capital:

Voted- Original	41,34,27			
		41,34,27	40,84,99	(-)49,28
Supplementary	-			
Amount surrendered during the year				...

Notes and Comments:

### Revenue Section

- Supplementary Grant of ₹ 20,67.16 lakh proved excessive in view of the final saving of ₹ 5,92.00 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)	
2007-2008	88,79.84	71,87.14	(-)16,92.70
2008-2009	95,66.13	89,11.14	(-)6,54.99
2009-2010	1,06,45.79	1,01,29.68	(-)5,16.11
2010-2011	1,22,00.12	1,16,47.34	(-)5,52.78
2011-2012	1,41,18.61	1,34,88.50	(-)6,30.11

**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 (-)
<b>2055</b>	<b>Police</b>			
117	Internal Security			
0099	General			
0464	Resident Commissioner, New Delhi			
	O	22,27.14		
	S	2,13.86	24,41.00	23,70.19
				(-)70.81
1824	Director Estates			
	O	49,00.00		
	S	13,72.26	62,72.26	61,23.23
				(-)1,49.03
<b>2059</b>	<b>Public Works</b>			
80	General			
103	Furnishing			
0099	General			
0459	Furnishing			
	O	1,11.00		
	S	29.00	1,40.00	1,28.94
				(-)11.06
<b>2070</b>	<b>Other Administrative Services</b>			
800	Other Expenditure			
0099	General			
0464	Resident Commissioner New Delhi			
	O	7,81.92		
	S	31.76	8,13.68	7,68.16
				(-)45.52
0791	Hospitality and Protocol Department, Jammu			
	O	3,35.65		
	S	15.49	3,51.14	3,06.92
				(-)44.22
0792	Hospitality and Protocol Department, Kashmir			
	O	4,16.84		
	S	43.79	4,60.63	4,50.67
				(-)9.96
0793	Director Hospitality and Protocol			
	O	3,65.72		
	S	28.41	3,94.13	3,70.82
				(-)23.31

**GRANT NO. 24 (Contd.)**

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
<b>2216</b>	<b>Housing</b>				
01	<i>Government Residential Buildings</i>				
700	Other Housing				
0099	General				
0481	Maintenance				
		O	8,00.00		
		S	3,28.29	11,28.29	(-)3,66.14
0515	Construction				
		O	4,50.00		
		S	-	4,50.00	(-)1,52.81
0583	Deputy Director Estates				
		O	12,04.28		
		S	-	12,04.28	(-)1,10.33

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 (+)
<b>2070</b>	<b>Other Administrative Services</b>				
800	Other Expenditure				
0099	General				
0486	Trade Agency Mumbai				
		O	86.13		
		S	0.43	86.56	(+)33.46
<b>2216</b>	<b>Housing</b>				
01	<i>Government Residential Buildings</i>				
700	Other Housing				
0099	General				
1824	Director Estates				
		O	5,81.18		
		S	-	5,81.18	(+)1,09.58
0417	Estates Divisions				
		O	16,45.28		
		S	-	16,45.28	(+)2,99.47

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

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

Head	Total Grant/ Appropriation (₹ in Lakh)
<b>2070 Other Administrative Services</b>	
800 Other Expenditure	
0011 State Plan Normal	
0793 Director Hospitality & Protocol	41.77
<b>2216 Housing</b>	
01 Government Residential Buildings	
700 Other Housing	
0011 State Plan Normal	
1824 Director Estates	10.00

**Capital Section**

6. Original Provision of ₹ 41,34.27 lakh proved excessive in view of final saving of ₹ 49.28 lakh, which was neither anticipated nor surrendered.
7. Significant Saving in the Grant occurred under the following Head/Schemes; reasons for which were not intimated.

Head	Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
<b>4059 Capital Outlay on Public Works</b>			
60 Other Buildings			
800 Other Expenditure			
0011 State Plan Normal			
0793 Director Hospitality & Protocol			
O	11,34.27		
S	-	11,34.27	10,22.39
			(-)1,11.88

8. Saving was partly counterbalanced by excess in the grant under the following Head/Scheme; reasons for which have not been intimated.

Head	Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess(+)
<b>4059 Capital Outlay on Public Works</b>			
60 Other Buildings			
800 Other Expenditure			
0011 State Plan Normal			
1824 Director Estates			
O	30,00.00		
S	-	30,00.00	30,62.60
			(+)62.60

**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)	
<b>Revenue:</b>				
Voted-				
Original	72,33,94	72,33,94	1,57,75,43	(+)85,41,49
Supplementary	-			
Amount surrendered during the year				...
<b>Capital:</b>				
Voted-				
Original	79,74,50	79,74,50	1,58,15	(-)78,16,35
Supplementary	-			
Amount surrendered during the year				...
Notes and Comments				

**Revenue Section**

1. Original Provision of ₹ 72,33.94 lakh proved inadequate in view of final excess of ₹ 85,41.49 lakh. The final excess of ₹ 85,41.49 lakh needs regularization.
2. Persistent excess in the Grant occurred during the last five years also.

Year	Total Grant/ Appropriation	Actual Expenditure	Excess (+)
		(₹ in Lakh)	
2007-2008	27,71.22	39,29.73	(+)11,58.51
2008-2009	32,07.18	41,79.73	(+)9,72.55
2009-2010	36,02.92	83,71.60	(+)47,68.68
2010-2011	94,22.31	1,09,96.10	(+)15,73.79
2011-2012	67,50.95	1,10,24.58	(+)42,73.63

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

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

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess(+)
<b>2058 Stationery and Printing</b>				
001 Direction and Administration				
0099 General				
1625 Director Stationery and Supplies				
	O	1,00.95		
	S	-		
		1,00.95	1,08.82	(+)7.87
<b>101 Purchase and Supply of Stationery Stores</b>				
0099 General				
1627 Stationery Depot Srinagar / Asstt. Director Srinagar				
	O	2,46.42		
	S	-		
		2,46.42	2,80.93	(+)34.51
<b>2230 Labour and Employment</b>				
01 Labour				
001 Direction and Administration				
0099 General				
1633 Labour Commissioner				
	O	1,26.81		
	S	-		
		1,26.81	6,20.52	(+)4,93.71
02 Employment Service				
001 Direction and Administration				
0011 State Plan Normal				
1642 Employment Exchange				
	O	3,00.00		
	S	-		
		3,00.00	23,42.71	(+)20,42.71
1643 Self Employment				
	O	75.00		
	S	-		
		75.00	51,10.41	(+)50,35.41
0099 General				
1641 Director Employment				
	O	28,51.33		
	S	-		
		28,51.33	44,91.11	(+)16,39.78



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

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

Head		Total Grant/ Appropriation	Actual Expenditure (` in Lakh)	Saving (-)
<b>2058 Stationery and Printing</b>				
001	Direction and Administration			
0011	State Plan Normal			
1625	Director Stationery and Supplies			
	O	50.00		
	S	-	50.00	26.17
				(-)23.83
103	Government Presses			
0099	General			
1630	Government Press Jammu			
	O	10,46.88		
	S	-	10,46.88	9,39.57
				(-)1,07.31
1631	Government Press Srinagar			
	O	10,11.71		
	S	-	10,11.71	8,47.93
				(-)1,63.78
<b>2230 Labour and Employment</b>				
01	Labour			
001	Direction and Administration			
0099	General			
1634	Regional Offices Labour			
	O	4,97.21		
	S	-	4,97.21	2,33.84
				(-)2,63.37
102	Working Conditions and Safety			
0099	General			
1638	Factories			
	O	38.97		
	S	-	38.97	30.77
				(-)8.20
1639	District Labour Welfare Scheme			
	O	45.16		
	S	-	45.16	35.66
				(-)9.50
1640	Migratory Labour			
	O	64.05		
	S	-	64.05	14.63
				(-)49.42

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

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
<b>2230 Labour and Employment</b>					
<i>01 Labour</i>					
103 Government Presses					
0099 General					
1645 Employment Insurance					
	O	2,98.44			
	S	-	2,98.44	2,50.56	(-)47.88
0011 State Plan Normal					
1635 Labour Welfare					
	O	1,39.50			
	S	-	1,39.50	1,14.95	(-)24.55
5.	Entire Provision of ₹ 8.00 lakh (Plan) against Sub Head 1631-Government Press Srinagar subordinate to Minor Head 103-Government Presses under Major Head 2058 – Stationery and Printing remained unutilized throughout the year; reasons for which were not communicated.				

**Capital Section**

6. Original Provision of ₹ 79,74.50 lakh proved excessive in view of final saving of ₹ 78,16.35 lakh. No portion of the final saving of ₹ 78,16.35 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 (-)
2007-2008	36,16.07	1,45.95	(-) 34,70.12
2008-2009	78,04.26	3,60.72	(-) 74,43.54
2009-2010	71,76.28	1,96.51	(-) 69,79.77
2010-2011	1,41,48.50	1,04.20	(-) 1,40,44.30
2011-2012	74,10.72	2,26.20	(-) 71,84.52

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

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

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess (+)
<b>4058 Capital Outlay on Stationery and Printing</b>					
103 Government Presses					
0011 State Plan Normal					
1630 Government Press Jammu					
	O	46.00			
	S	-	46.00	56.15	(+)10.15
1631 Government Press, Srinagar					
	O	1,00.00			
	S	-	1,00.00	1,02.00	(+)2.00

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

Head			Total Grant/ Appropriation (₹ in Lakh)
<b>4058 Capital Outlay on Stationery and Printing</b>			
800 Other Expenditure			
0011 State Plan Normal			
1625 Director Stationery and Supplies			23.50
<b>4250 Capital Outlay on Other Social Services</b>			
201 Labour			
0011 State Plan Normal			
1903 Labour			1,50.00
203 Employment			
0011 State Plan Normal			
1642 Employment Exchange			4,55.00
1904 Employment /Medical Aid Trust			72,00.00

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

		Total Grant/ Appropriation	Actual Expenditure (₹ in thousand)	Excess (+) Saving (-)
<b>Revenue:</b>				
Voted				
Original	45,77,26	45,77,26	47,31,25	(+)1,53,99
Supplementary	-			
Amount surrendered during the year				-
<b>Capital:</b>				
Voted-				...
Original	13,88,80	13,88,80	12,10,29	(-)1,78,51
Supplementary	-			
Amount surrendered during the year				
Notes and Comments:				...

**Revenue Section**

1. Original provision of ₹ 45,77.26 lakh proved insufficient in view of final excess of ₹ 1,53.99 lakh which requires regularization.
2. Although the separate provision of ₹ 10,65.30 lakh has been kept in the instant Demand for Grant for Deputy Director Fisheries under sub head 1000 subordinate to Major Head 2405-Fisheries, yet expenditure in respect of whole Fisheries Department has appeared under sub head 0997-Director Fisheries as communicated by Accounts Officer Fisheries vide letter No: DF/Acctt-2012/11814-15 dated 22<sup>nd</sup> September 2012. Reasons for the same are awaited leading to the excess of ₹ 12,75.00 lakh under the said head.

**GRANT NO. 26 (Contd.)**

3. Saving in the Grant has occurred under the following Head/Scheme ; reasons thereof have not been communicated.

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving(-)
<b>2405 Fisheries</b>				
800 Other Expenditure				
0011 State Plan Normal				
0244 Direction & Administration				
	O	60.00		
	S	-	6.40	(-)53.60

4. Entire provision in respect of below noted Head/Scheme remained un-utilized throughout the year; reasons for which were not communicated.

Head		Total Grant/ Appropriation (₹ in Lakh)
<b>2405 Fisheries</b>		
800 Other Expenditure		
0031 Centrally Sponsored Scheme		
1033 Fisheries Training and Extension		30.55

**Capital Section**

5. Original provision of ₹ 13,88.80 lakh proved excessive in view of final saving of ₹ 1,78.51 lakh which was neither anticipated nor surrendered.
6. Saving in the Grant has occurred under the following Head / Scheme ; reasons thereof have not been communicated.

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving(-)
<b>4405 Capital Outlay on Fisheries</b>				
800 Other Expenditure				
0031 Centrally Sponsored Schemes				
0914 Welfare of Fishermen (CSS)				
	O	2,88.80		
	S	-	33.00	(-)2,55.80

**GRANT NO. 26** (Concl'd.)

7. Expenditure under the following Head / Schemes was incurred without Budgetary Provision; reasons thereof were not communicated.

Head	Actual Expenditure (₹ in Lakh)
<b>4405 Capital Outlay on Fisheries</b>	
800 Other Expenditure	
0031 Centrally Sponsored Schemes	
2297 Rashtriya Krishi Vikas Yojna	3.67

8. Excess in the grant occurred mainly under the following head/scheme; which needs regularization.

Head	Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving(-)
<b>4405 Capital Outlay on Fisheries</b>			
800 Other Expenditure			
0011 State Plan Normal			
0904 Building Work Programme			
O	11,00.00		
S	-		
	11,00.00	11,73.62	(-)73.62

**GRANT NO. 27 – HIGHER EDUCATION DEPARTMENT****MAJOR HEADS****2202 General Education****2203 Technical Education****2205 Art and Culture****2230 Labour and Employment****4202 Capital Outlay on Education, Sports, Art and Culture****4250 Capital Outlay on Other Social Services**

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

**Revenue:**

Voted

Original	4,55,44,76	4,92,36,79	5,19,66,75	(+)27,29,96
Supplementary	36,92,03			
Amount surrendered during the year				...

**Capital:**

Voted

Original	1,70,50,00	1,71,13,20	2,54,91,86	(+)83,78,66
Supplementary	63,20			
Amount surrendered during the year				...

Notes and Comments:

**Revenue Section**

- Supplementary Grant of ₹ 36,92.03 lakh proved inadequate in view of final excess of ₹ 27,29.96 lakh which requires regularisation.
- Persistent excess in the Grant as detailed below occurred during the last four years also.

Year	Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess (+)
2008-2009	2,02,57.21	2,41,61.28	(+)39,04.07
2009-2010	2,75,95.84	4,50,25.47	(+)1,74,29.63
2010-2011	3,43,63.71	4,93,60.00	(+)1,49,96.29
2011-2012	4,32,04.10	4,93,33.94	(+)61,29.84

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

3. Provision of ₹ 72,66.95 lakh Non-Plan (Original ₹ 70.27.10 lakh & Supplementary ₹ 2,39.85 lakh) and ₹ 8,00.00 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 Grant. 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.

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

Head		Total Grant/ Appropriation	Actual Expenditure	Excess(+)
		(₹ in Lakh)		
<b>2202 General Education</b>				
03 University And Higher Education				
102 Assistance to Universities				
0099 General				
2361 Baba Ghulam Shah Badshah University Rajouri				
	O	-		
	S	46.63	46.63	92.00
				(+)45.37
103 Government Colleges and Institutes				
0099 General				
0534 Government Degree Colleges				
	O	1,61,82.91		
	S	80.00	1,62,62.91	1,63,11.94
				(+)49.03
104 Assistance to Non- Government Colleges and Institutes				
0099 General				
0531 Grant-in-aid for other Colleges				
	O	2,03.37		
	S	-	2,03.37	2,22.24
				(+)18.87
0541 Islamia College				
	O	12,25.25		
	S	3.57	12,28.82	22,10.65
				(+)9,81.83
2265 Vishwabharti Women College Rainawari Srinagar				
	O	2,26.25		
	S	-	2,26.25	2,51.20
				(+)24.95



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

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

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
<b>2202 General Education</b>				
03	<i>University And Higher Education</i>			
103	Government Colleges and Institutes			
0011	State Plan Normal			
0534	Government Degree Colleges			
	O	45,50.51		
	S	-		
		45,50.51	21,34.90	(-)24,15.61
0099	General			
0549	Grants to Kashmir University			
	O	73,50.00		
	S	22,25.00		
		95,75.00	83,94.03	(-)11,80.97
0550	Grants to Jammu University			
	O	67,00.00		
	S	10,50.00		
		77,50.00	58,65.67	(-)18,84.33
104	Assistance to Non- Government Colleges and Institutes			
0099	General			
2264	Gandhi Memorial (Non-Migrant) Srinagar			
	O	2,97.30		
	S	46.98		
		3,44.28	2,94.74	(-)49.54
<b>2230 Labour and Employment</b>				
02	<i>Employment Service</i>			
001	Direction and Administration			
0011	State Plan Normal			
1644	Craftsman Training			
	O	7,88.00		
	S	-		
		7,88.00	1.46	(-)7,86.54

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

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

Head	Total Grant/ Appropriation (₹ in Lakh)
<b>2202 General Education</b>	
03 <i>University and Higher Education</i>	
104 Assistance to Non- Government Colleges and Institutes	
0099 General	
2277 Gandhi Memorial College Jammu	1,85.37
107 Scholarships	
0099 General	
0545 Bad Pocket	5.50

7. Expenditure was incurred in respect of following Head/Schemes without budgetary provision; reasons thereof were not communicated.

Head	Actual Expenditure (₹ in Lakh)
<b>2202 General Education</b>	
03 <i>University And Higher Education</i>	
001 Direction and Administration	
0011 State Plan Normal	
1340 Education commissioner	94,63.38
102 Assistance to Universities	
0011 State Plan Normal	
0534 Government Degree Colleges	27.09
0099 General	
0534 Government Degree Colleges	58.27

**CAPITAL SECTION**

8. In the Capital Section, Supplementary Grant of ₹ 63.20 lakh proved insufficient in view of the final excess of ₹ 83,78.66 lakh which requires regularisation.
9. Against the provision of ₹ 12,00.00 lakh placed under Minor Head 105-Engineering/Technical Colleges and Institutes subordinate to Major Head 4202- Capital Outlay on Education, Sports, Art and Culture Work Construction etc. an expenditure to the tune of ₹ 43,08.38 lakh has been incurred which results in excess of ₹ 29,63.70 lakh; reasons for which were not communicated. Excess of ₹ 7,08.70 lakh occurred during the last year also.

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

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 2011-12 remained unutilized also.

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

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

**4202 Capital Outlay on Education, Sports, Art and Culture***02 Technical Education*

103 Technical Schools

0011 State Plan Normal

2116 Prime Minister's Reconstruction Programme (PMRP) 79.54

0031 Centrally Sponsored Scheme

2288 Modernization of Industrial Training Institutes (ITI) 3,06.14

104 Polytechnics

0011 State Plan Normal

1648 Polytechnic Boys 44.70

1649 Polytechnic Women 13.36

*03 University and Higher Education*

102 Assistance to Universities

0011 State Plan Normal

0534 Government Degree Colleges 7,56.22

12. Out of total provision of ₹ 1,45,63.20 lakh (Original ₹ 1,45,00.00 lakh & Supplementary ₹ 63.20 lakh) placed under Minor Head 203-University & Higher Education subordinate to Major Head 4202- Capital Outlay on Education, Sports, Art and Culture, an expenditure to the tune of ₹ 1,99,58.62 lakh has only been incurred, resulting in saving of ₹ 50,90.56 lakh; reasons for which not communicated.

## GRANT NO. 28 – RURAL DEVELOPMENT DEPARTMENT

## MAJOR HEADS

<b>2236</b>	<b>Nutrition</b>
<b>2501</b>	<b>Special Programme for Rural Development</b>
<b>2515</b>	<b>Other Rural Development Programme</b>
<b>3451</b>	<b>Secretariat Economic Service</b>
<b>4515</b>	<b>Capital Outlay on Other Rural Development Programmes</b>

		Total Grant/ Appropriation	Actual Expenditure (₹ in thousand)	Excess (+) Saving (-)
<b>Revenue:</b>				
Voted- Original	2,07,98,65	2,07,98,65	1,95,84,01	(-)12,14,64
Supplementary	-			
Amount surrendered during the year				...
<b>Capital:</b>				
Voted- Original	4,07,39,55	4,07,39,55	2,84,11,41	(-)1,23,28,14
Supplementary	-			
Amount surrendered during the year				...
:				
Notes and Comments:-				

## Revenue Section

1. Original provision of ₹ 2,07,98.65 lakh proved excessive in view of the final saving of ₹ 12,14.64 lakh. No portion of the final savings of ₹ 12,14.64 lakh was anticipated & surrendered. Saving in the grant occurred during the last year also.
2. Significant saving in the Grant has occurred under the following Heads/Schemes; reasons thereof were not communicated.

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
<b>2236</b>	<b>Nutrition</b>			
80	General			
800	Other Expenditure			
0099	General			
1839	Applied Nutrition Programme, Jammu			
	O	5,38.60		
	S	-		
		5,38.60	4,55.36	(-) 83.24

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

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
<b>2501</b>	<b>Special Programme for Rural Development</b>				
01	<i>Integrated Rural Development Programme</i>				
800	Other Expenditure				
0099	General				
0230	Rural Sanitation				
		O	1,47.28		
		S	-	1,47.28	(-) 17.64
02	<i>Drought Prone Areas Development Programme</i>				
800	Other Expenditure				
0011	State Plan Normal				
0003	IRDP Jammu				
		O	3,30.00		
		S	-	3,30.00	(-) 2,09.21
<b>2515</b>	<b>Other Rural Development Programme</b>				
001	Direction and Administration				
0099	General				
0105	Agriculture production Officers /BDOs, (Jammu)				
		O	35,05.71		
		S	-	35,05.71	(-) 4,41.69
102	Community Development				
0099	General				
0051	Community Development and Panchayat Kashmir				
		O	62,96.74		
		S	-	62,96.74	(-) 29,83.88
0107	Bench Mark Survey (Jammu)				
		O	19.44		
		S	-	19.44	(-) 9.82
0109	Assistant Commissioner Development Jammu				
		O	3,33.22		
		S	-	3,33.22	(-) 1,34.51
800	Other Expenditure				
0099	General				
0099	District Panchayat Officer, Jammu				
		O	1,74.05		
		S	-	1,74.05	(-) 73.85
0487	Rural Engineering Department Kashmir				
		O	5,18.95		
		S	-	5,18.95	(-) 1,17.38

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

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
<b>2515</b>	<b>Other Rural Development Programme</b>				
800	Other Expenditure				
0099	General				
0097	Rural Engineering Department (Jammu)				
	O	12,26.32			
	S	-	12,26.32	10,81.24	(-) 1,45.08
3.	Saving has been counterbalanced by the excess over the provision in the Grant under the following Head/Schemes; reasons thereof were not communicated.				
Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess (+)
<b>2515</b>	<b>Other Rural Development Programme</b>				
001	Direction and Administration				
0099	General				
0029	Assistant Commissioner Development Kashmir				
	O	81.87			
	S	-	81.87	1,34.14	(+)52.27
0055	Agriculture production Officers /B.D.Os, (Kashmir)				
	O	33,18.49			
	S	-	33,18.49	57,91.80	(+)24,73.31
102	Community Development				
0099	General				
0111	Director Rural Development (Jammu)				
	O	2,77.60			
	S	-	2,77.60	2,99.57	(+)21.97
0118	Director Rural Development (Kashmir)				
	O	1,15.77			
	S	-	1,15.77	3,38.47	(+)2,22.70
0376	Community Development and Panchayat Jammu				
	O	31,17.96			
	S	-	31,17.96	32,09.62	(+)91.66

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

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

Head	Total Grant/ Appropriation (₹ in Lakh)
<b>2501 Special Programme for Rural Development</b>	
02 <i>Drought Prone Areas Development Programme</i>	
800 Other Expenditure	
0011 State Plan Normal	
0004 IRDP Kashmir	5,00.00
<b>2515 Other Rural Development Programme</b>	
001 Direction and Administration	
0011 State Plan Normal	
2050 Integrated Waste Land Development Programme	1,13.79
0099 General	
2357 Halqa Panchayat	12.00
102 Community Development	
0099 General	
0574 Bench Mark Survey Kashmir	12.83

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

Head	Actual Expenditure (₹ in Lakh)
<b>2501 Special Programme for Rural Development</b>	
01 <i>Integrated Rural Development Programme</i>	
800 Other Expenditure	
0011 State Plan Normal	
0001 Central Rural Sanitation Programme (100 %CSS )	8.96
0230 Rural Sanitation	39.64
1956 D R D A	28.04
0031 Centrally Sponsored Scheme	
1956 D R D A	4,91.23
0230 Rural Sanitation	14.96
02 <i>Drought Prone Areas Development Programme</i>	
800 Other Expenditure	
0011 State Plan Normal	
0052 DPAP Udhampur	71.13
0059 DPAP Doda	25.00

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

Head	Actual Expenditure (₹ in Lakh)
<b>2515 Other Rural Development Programme</b>	
101 Panchayat Raj	
0011 State Plan Normal	
0376 Community Development and Panchayat Jammu	32.22
2364 RGSY	68.17
<b>3451 Secretariat Economic Services</b>	
103 Rural Development	
0011 State Plan Normal	
0376 Community Development and Panchayat (State Plan) Jammu & Kashmir	4.05

**Capital Section**

6. Original Provision of ₹ 4,07,39.55 lakh proved excessive in view of final saving of ₹ 1,23,28.14 lakh. No portion of final saving was anticipated and surrendered.

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

Year	Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2008-09	1,40,03.28	65,58.65	(-)74,44.63
2009-10	1,74,01.44	1,61,81.59	(-)12,19.85
2010-11	1,75,26.99	1,31,69.38	(-)43,57.61
2011-12	3,46,80.96	3,14,37.99	(-)32,42.97

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

Head	Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
<b>4515 Capital Outlay on Other Rural Development Programmes</b>			
101 Panchayat Raj			
0099 General			
0376 Community Development and Panchayat Jammu			
O	90,39.72		
S	-	90,39.72	52,24.96
			(-)38,14.76
0051 Community Development and Panchayat Kashmir			
O	1,05,04.88		
S	-	1,05,04.88	65,58.32
			(-)39,46.56



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

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
<b>4515</b>	<b>Capital Outlay on Other Rural Development Programmes</b>				
102	Community Development				
0011	State Plan Normal				
0384	Community Development Jammu				
		O	28,17.00		
		S	-	28,17.00	(-)28,06.69
0704	Community Development Kashmir				
		O	30,72.00		
		S	-	30,72.00	(-)24,29.14
0230	Rural Sanitation				
		O	6,06.70		
		S	-	6,06.70	(-)5,81.70

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

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess (+)
<b>4515</b>	<b>Capital Outlay on Other Rural Development</b>				
103	Rural Development				
0011	State Plan Normal				
0023	Employment Assurance Scheme (Kashmir)				
		O	30,00.00		
		S	-	30,00.00	(+)19,51.67
0024	Employment Assurance Scheme (Jammu)				
		O	40,00.00		
		S	-	40,00.00	(+)6,65.62

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

Head			Total Grant/ Appropriation (₹ in Lakh)
<b>4515</b>	<b>Capital Outlay on Other Rural Development Programmes</b>		
102	Community Development		
0011	State Plan Normal		
1821	Swaran Jayanti Shehri Rozgar Yojna		48,85.00

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

Head	Total Grant/ Appropriation (₹ in Lakh)
<b>4515 Capital Outlay on Other Rural Development Programmes</b>	
103 Rural Development	
0011 State Plan Normal	
0003 IRDP Jammu	3,11.68
0004 IRDP Kashmir	3,78.05
0064 JRY Jammu	5,15.52
0341 JRY Kashmir	14,39.00

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

Head	Actual Expenditure (₹ in Lakh)
<b>4515 Capital Outlay on Other Rural Development Programmes</b>	
103 Rural Development	
0011 State Plan Normal	
0025 Rural Development, Kashmir	28.96
0376 Community Development and Panchayat (State Plan) Jammu	15.76
1670 S.G.S.Y	28,73.64
2141 National Rural Employment Guarantee Scheme	1,92.84
0031 Centrally Sponsored Scheme	
2275 Assistance for Backward Region	1,84.21
9866 Assistance under Backward Region Grant Fund (BRGF)	8,64.82
800 Other Expenditure	
0011 State Plan Normal	
1671 Indira AwasYojna	1,41.86
0031 Centrally Sponsored Scheme	
2275 Assistance for Backward Region	17,57.61
9866 Assistance under Backward Region Grant Fund (BRGF)	1,02.97

## GRANT NO. 29 – TRANSPORT DEPARTMENT

## MAJOR HEADS

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

		Total Grant/ Appropriation	Actual Expenditure (₹ in thousand)	Excess (+) Saving (-)
<b>Revenue:</b>				
Voted- Original	33,67,29			
		38,49,98	31,23,87	(-)7,26,11
Supplementary	4,82,69			
Amount surrendered during the year		...		
<b>Capital:</b>				
Voted- Original	40,00,00			
		49,50,00	49,26,08	(-)23,92
Supplementary	9,50,00			
Amount surrendered during the year				...
Notes and Comments:				

## Revenue Section

- Supplementary grant of ₹ 4,82.69 lakh proved excessive in view of the final saving of ₹ 7,26.11 lakh; reasons for which were not communicated.
- Persistent saving in Revenue voted section occurred during the last five years also.

Year	Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2007-2008	15,58.95	14,85.11	(-)73.84
2008-2009	19,32.94	16,48.63	(-)2,84.31
2009-2010	21,67.02	18,63.80	(-)3,03.22
2010-2011	25,65.80	22,06.20	(-)3,59.60
2011-2012	31,18.69	30,01.92	(-)1,16.77

**GRANT NO. 29 (Contd.)**

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

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
<b>2041 Taxes on Vehicles</b>					
001	Direction and Administration				
0011	State Plan Normal				
0378	Transport Commissioner's Office				
	O	1,00.00			
	S	-	1,00.00	2.34	(-)97.66
0099	General				
0378	Transport Commissioner's Office				
	O	2,91.11			
	S	21.16	3,12.27	2,31.16	(-)81.11
101	Collection Charges				
0099	General				
0395	Regional Transport Office Jammu				
	O	2,21.78			
	S	43.35	2,65.13	1,92.68	(-)72.45
<b>2070 Other Administrative Services</b>					
114	Purchase and Maintenance of Transport				
0099	General				
0393	Motor Garages				
	O	24,26.19			
	S	4,09.77	28,35.96	23,54.00	(-)4,81.96

4. Entire provision in respect of below noted Head/Scheme remained un-utilized throughout the year; reasons for which were not communicated.

Head			Total Grant/ Appropriation (₹ in Lakh)
<b>2041 Taxes on Vehicles</b>			
800	Other Expenditure		
0099	General		
2309	Passenger Welfare Fund		1,00.00

**GRANT NO. 29 (Contd.)**

5. Saving was partly counterbalanced by the excess under the following Head /Scheme; reasons for which were not communicated to audit.

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess(+)
<b>2041 Taxes on Vehicles</b>				
101 Collection Charges				
0099 General				
0373 Regional Transport Office Kashmir				
	O	2,28.21		
	S	8.41	2,36.62	(+)58.67

6. Expenditure in respect of below mentioned Head/Schemes was incurred without budget provision; reasons for which were not communicated.

Head			Actual Expenditure (₹ in Lakh)
<b>2041 Taxes on Vehicles</b>			
101 Collection Charges			
0011 State Plan Normal			
0395 Regional Transport Office Jammu			48.68

**Capital Section**

7. Supplementary Provision of ₹ 9,50.00 lakh proved unjustified in view of the final saving of ₹ 23.92 lakh. No portion of final saving was anticipated and surrendered.
8. Saving occurred mainly under the following Head/Scheme; reasons for which were not communicated.

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
<b>4059 Capital Outlay on Public Works</b>				
60 Other Buildings				
800 Other Expenditure				
0011 State Plan Normal				
0255 State Motor Garages				
	O	4,00.00		
	S	-	4,00.00	(-)1,30.19

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

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

Head	Total Grant/ Appropriation (₹ in Lakh)
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**5055 Capital Outlay on Road Transport**

190 Investment in Public Sector and Other Undertakings

0011 State Plan Normal

0944 Investment in J&K Road Transport Corporation 5,00.00

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

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

**5055 Capital Outlay on Road Transport**

800 Other Expenditure

0011 State Plan Normal

0378 Transport Commissioner's Office

O 1,00.00

S -

1,00.00

5,46.46

(+)4,46.46

**7055 Loans for Road Transport**

101 Collection Charges

0099 General

1210 Loans for Transporters

O 30,00.00

S 9,50.00

39,50.00

40,00.00

(+)50,00.00

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

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

**5055 Capital Outlay on Road Transport**

800 Other Expenditure

0011 State Plan Normal

0255 State Motor Garages

77.04

0031 Centrally Sponsored Scheme

0378 Transport Commissioner's Office

32.77

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# APPENDICES

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**APPENDIX-I**

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

S. No	Number and name of the Grant	Major Head of Account	Amount of Advance Sanctioned (₹ in thousand)	Date of Sanction	Expenditure not recouped to the fund (₹ in thousand)
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**APPENDIX-**

**GRANT-WISE DETAILS OF ESTIMATES AND ACTUALS IN RESPECT OF**

**EXPENDI-**

**(Referred to**

Number and name of Grant	Budget Estimates	
	Revenue	Capital
	(₹ in thousand)	
5 Ladakh Affairs Department	1,00,00	58,00
6 Power Development Department	60,00,00	-
12 Agriculture Department	-	23,10,00
14. Revenue Department	11,57,00	-
15 Consumer Affairs and Public Distribution Department	-	7,70,03,49
16 Public Works Department	2,80,07,00	-
19- Housing and Urban Development Department	-	1,91,50
22 Irrigation and Flood Control Department	11,00	-
23 Public Health Engineering Department	-	-
<b>Total</b>	<b>3,52,75,00</b>	<b>7,95,62,99</b>

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

Revenue	Actuals	Actuals compared with Budget Estimates	
	Capital	More(+) Less(-) Revenue	More(+) Less(-) Capital
	(₹ in thousand)		
71	21,54	(-)99,29	(-)36,46
53,27,97	-	(-)6,72,03	-
-	2,47,25	-	(-)20,62,75
-	-	(-)11,57,00	-
-	7,12,76,63	-	(-)57,26,86
2,14,51,54	-	(-)65,55,46	-
-	-	-	(-)1,91,50
		-	
3	-	(-)10,97	-
7,25	-	(+)7,25	-
2,67,87,50	7,15,45,42	(-)84,87,50	(-)80,17,57