



Appropriation Accounts 2013-2014



Government of Jammu and Kashmir

APPROPRIATION ACCOUNTS

2013-2014

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 2013-14 presents the accounts of sums expended in the year ended 31 March, 2014 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 ₹ 94,54.94 crore which constitutes 23.84 *per cent* of total provision of ₹ 3,96,45.00 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(%)	
					2012-13	2013-14	2012-13	2013-14
(₹ in thousand)								
1 General Administration Department-								
Revenue-								
Voted	2,28,31,08	2,02,70,80	25,60,28		5	11		
<i>Charged</i>	<i>13,02,78</i>	<i>10,72,64</i>	<i>2,30,14</i>		<i>13</i>	<i>18</i>		
Capital-								
Voted	69,72,98	14,73,33	54,99,65				80	79
2 Home Department-								
Revenue-								
Voted	35,17,06,26	31,86,83,68	3,30,22,58		5	9		
Capital-								
Voted	84,83,72	72,40,67	12,43,05				17	15
3 Planning and Development Department-								
Revenue-								
Voted	9,13,29,98	2,29,56,77	6,83,73,21		36	75		
Capital-								
Voted	26,88,77,48	3,88,11,52	23,00,65,96				91	86
4 Information Department-								
Revenue-								
Voted	44,59,49	49,09,11	-	4,49,62 (4,49,61,643)	25	10		
Capital-								
Voted	3,47,56	2,64,78	82,78				6	24

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(%)	
					2012-13	2013-14	2012-13	2013-14
(₹ in thousand)								
5 Ladakh Affairs Department-								
Revenue-								
Voted	4,80,62,50	4,68,87,73	11,74,77		1	2		
Capital-								
Voted	3,08,60,33	2,33,56,50	75,03,83				1	24
6 Power Development Department-								
Revenue-								
Voted	43,01,07,42	43,19,40,32		18,32,90 (18,32,90,179)	1	-		
Capital-								
Voted	8,65,95,00	3,80,93,47	4,85,01,53	-			26	56
7 Education Department-								
Revenue-								
Voted	29,94,39,81	32,66,72,39	-	2,72,32,58 (2,72,32,58,232)	13	9		
Capital-								
Voted	2,44,27,12	3,76,89,47	-	1,32,62,35 (1,32,62,35,466)			43	54
8 Finance Department-								
Revenue-								
Voted	45,56,99,86	38,12,69,28	7,44,30,58	-	6	16		
<i>Charged</i>	33,01,48,00	30,00,92,11	3,00,55,89		2	9		
Capital-								
Voted	2,53,25,69	8,88,13	2,44,37,56				93	96
<i>Charged</i>	12,30,82,00	41,46,90,96		29,16,08,96 (29,16,08,96,046)			286	237

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(%)	
					2012-13	2013-14	2012-13	2013-14
(₹ in thousand)								
9 Parliamentary Affairs Department-								
Revenue-								
Voted	34,91,07	32,64,86	2,26,21	-	3	6		
<i>Charged</i>	<i>92,70</i>	<i>78,47</i>	<i>14,23</i>	-	<i>39</i>	<i>15</i>		
Capital-								
Voted	50,00	15,65	34,35	-			82	69
10 Law Department-								
Revenue-								
Voted	2,06,35,06	1,41,07,29	65,27,77	-	33	32		
<i>Charged</i>	<i>26,76,35</i>	<i>22,95,52</i>	<i>3,80,83</i>	-	<i>39</i>	<i>14</i>		
Capital-								
Voted	22,00,00	-	22,00,00	-			85	100
11 Industries and Commerce Department-								
Revenue-								
Voted	2,37,74,88	1,95,57,70	42,17,18	-	15	18		
Capital-								
Voted	1,75,51,52	1,65,79,68	9,71,84 -				11	6
12 Agriculture Department-								
Revenue-								
Voted	7,57,73,66	6,67,07,21	90,66,45	-	7	12		
Capital-								
Voted	3,94,24,21	2,35,18,61	1,59,05,60	-			31	40

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(%)	
					2012-13	2013-14	2012-13	2013-14
(₹ in thousand)								
13 Animal Husbandry Department-								
Revenue-								
Voted	3,58,84,19	3,19,08,61	39,75,58	-	11	11		
Capital-								
Voted	28,74,71	27,45,35	1,29,36	-			6	4
14 Revenue Department-								
Revenue-								
Voted	7,26,73,61	9,16,34,79	-	1,89,61,18 (1,89,61,17,746)	29	26		
Capital-								
Voted	55,14,50	10,84,83	44,29,67	-			75	80
15 Consumer Affairs and Public Distribution Department-								
Revenue-								
Voted	8,24,17	9,19,01	-	94,84 (94,83,844)	2	12		
Capital-								
Voted	9,03,15,29	8,60,20,29	42,95,00	-			15	5
16 Public Works Department-								
Revenue-								
Voted	9,01,81,10	7,84,78,97	1,17,02,13		1	13		
Capital-								
Voted	5,73,21,21	8,99,46,40	-	3,26,25,19 (3,26,25,19,071)			18	57

SUMMARY OF APPROPRIATION ACCOUNTS (Contd.)

Number and Name of Grant or Appropriation	Amount of Grant/ Appropriation	Expenditure	Saving	Excess	Percentage of Saving/ Excess			
					Revenue(%)		Capital(%)	
					2012-13	2013-14	2012-13	2013-14
(₹ in thousand)								
17 Health and Medical Education Department-								
Revenue-								
Voted	16,56,67,45	15,51,37,17	1,05,30,28	-	7	6		
Capital-								
Voted	2,66,34,00	2,33,53,73	32,80,27	-			19	12
18 Social Welfare Department-								
Revenue-								
Voted	3,18,02,55	6,20,38,22	-	3,02,35,67 (3,02,35,66,562)	134	95		
Capital-								
Voted	1,59,83,93	66,96,79	92,87,14	-	-		60	58
19 Housing and Urban Development Department-								
Revenue-								
Voted	3,84,09,75	3,70,97,95	13,11,80	-	2	3	-	-
Capital-								
Voted	8,91,02,25	2,18,15,56	6,72,86,69	-	-		31	76
20 Tourism Department-								
Revenue-								
Voted	1,16,59,86	1,04,82,15	11,77,71	-	5	10		
Capital-								
Voted	1,20,11,00	1,93,20,56	-	73,09,56 (73,09,56,269)	-		65	61
21 Forest Department -								
Revenue-								
Voted	5,37,59,78	4,79,23,96	58,35,82	-	14	11	-	
Capital-								
Voted	97,46,62	56,20,05	41,26,57	-			18	42

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(%)	
					2012-13	2013-14	2012-13	2013-14
(₹ in thousand)								
22 Irrigation and Flood Control Department-								
Revenue-								
Voted	4,92,80,17	3,90,72,73	1,02,07,44	-	9	21		
Capital-								
Voted	2,89,55,77	2,79,14,99	10,40,78	-			21	4
23 Public Health Engineering Department-								
Revenue-								
Voted	8,58,48,16	8,38,20,00	20,28,16	-	3	2		
Capital-								
Voted	55,00,00	1,34,18,40	-	79,18,40 (79,18,40,037)			9	144
24 Hospitality and Protocol Department-								
Revenue-								
Voted	1,77,85,90	1,74,13,09	3,72,81	-	4	2		
Capital-								
Voted	41,84,27	54,08,19		12,23,92 (12,23,91,919)			1	29
25 Labour, Stationery and Printing Department								
Revenue-								
Voted	80,33,51	1,79,31,10	-	98,97,59 (98,97,58,860)	118	123		
Capital-								
Voted	1,04,87,02	2,35,07	1,02,51,95	-			98	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(%)	
					2012-13	2013-14	2012-13	2013-14
(₹ in thousand)								
26 Fisheries Department-								
Revenue-								
Voted	51,44,58	50,93,90	50,68	-	3	1		
Capital-								
Voted	11,07,47	9,25,21	1,82,26				13	16
27 Higher Education Department-								
Revenue-								
Voted	5,36,61,72	5,26,35,48	10,26,24		6	2		
Capital-								
Voted	1,75,50,00	1,41,78,69	33,71,31				49	19
28 Rural Development Department-								
Revenue-								
Voted	2,27,75,07	2,71,01,02		43,25,95 (43,25,94,847)	6	19		
Capital-								
Voted	3,87,21,85	2,02,08,38	1,85,13,47	-			30	48
29 Transport Department-								
Revenue-								
Voted	42,93,47	35,48,00	7,45,47	-	19	17		
Capital-								
Voted	50,76,00	44,95,46	5,80,54	-			-	11
Revenue-								
Voted	2,57,49,96,11	2,41,94,63,29	24,85,63,15	9,30,30,33				
Charged	33,42,19,83	30,35,38,74	3,06,81,09	-				
Capital-								
Voted	93,22,01,50	53,13,19,76	46,32,21,16	6,23,39,42				
Charged	12,30,82,00	41,46,90,96	-	29,16,08,96				

SUMMARY OF APPROPRIATION ACCOUNTS (Contd.)

The excesses over the following voted grants require regularisation:

Revenue Portion

- 04- Information Department
- 06- Power Development Department
- 07- Education Department
- 14- Revenue Department
- 15- Consumer Affairs & Public Distribution Department
- 18- Social Welfare Department
- 25- Labour, Stationery and Printing Department
- 28- Rural Development Department

Capital Portion

- 07- Education Department
- 16- Public Works Department
- 20- Tourism Department
- 23- Public Health Engineering Department
- 24- Hospitality & Protocol Department

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

Capital Portion

- 08- Finance Department

The expenditure shown in Summary of Appropriation Accounts does not include an amount of ₹ 55,17,567 met by advances from the Contingency Fund which was not recouped to the fund before the close of year, as no provision for recoupment was provided for in the Demand for Grants against the said Advances. Details are given in Appendix-I

SUMMARY OF APPROPRIATION ACCOUNTS (Concl'd.)

As the Grants and Charged Appropriations are for gross amounts required for expenditure, the expenditure figures shown against them do not include recoveries adjusted in accounts in reduction of expenditure. The net expenditure figures are shown in the Finance Accounts. The reconciliation between the total expenditure as shown in the Appropriation Accounts for the year 2013-14 and the Finance Accounts for that year is given below:-

	Revenue	Charged Capital	Revenue	Voted Capital
	(₹ in thousand)			
Total Expenditure Appropriation Accounts	30,35,38,74	41,46,90,96	2,41,94,63,29	53,13,19,76
Deduct Recoveries shown in Appendix-II	-	-	1,72,25,15	6,84,93,11
Net Total Expenditure as shown in Statement No. 10 of the Finance Accounts	30,35,38,74	41,46,90,96	2,40,22,38,14	46,28,26,65

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 31-03-2014 presents the accounts of the sums expended in the year compared with the sums specified in the schedules appended to the Appropriation Acts passed under Articles 204 and 205 of the Constitution of India. The Finance Accounts of the Government for the year showing the financial position along with the accounts of the receipts and disbursements of the Government for the year are presented in a separate compilation.

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

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

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

On the basis of the information and explanations that my officers required and have obtained, and according to the best of my information as a result of test audit of the accounts and on consideration of explanations given, I certify that, to the best of my knowledge and belief, the Appropriation Accounts read with observations in this compilation give a true and fair view of the accounts of the sums expended in the year ended 31-03-2014 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 31-03-2014.

Date:

(SHASHI KANT SHARMA)
Comptroller and Auditor General of India

Place: New Delhi

GRANT NO. 1 – GENERAL ADMINISTRATION DEPARTMENT

MAJOR HEADS

2012	President/Vice President/Governor/Administrator of Union Territories
2013	Council of Ministers
2015	Election
2051	Public Service Commission
2052	Secretariat General Services
2055	Police
2070	Other Administrative Services
2075	Miscellaneous General Services
2251	Secretariat Social Services
2501	Special Programmes for Rural Development
3435	Ecology and Environment
3451	Secretariat Economic Services
3452	Tourism
4059	Capital Outlay on Public Works
4070	Capital Outlay on Other Administrative Services
4075	Capital Outlay on Miscellaneous General Services
4515	Capital Outlay on Other Rural Development Programmes
5425	Capital Outlay on Other Scientific and Environmental Research
5452	Capital Outlay on Tourism

		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
		(₹ in thousand)		
Revenue :				
Voted-				
Original	2,28,31,08	2,28,31,08	2,02,70,80	(-)25,60,28
Supplementary	-			
Amount surrendered during the year				...
<i>Charged</i>				
Original	13,02,78	13,02,78	10,72,64	(-)2,30,14
Supplementary	-			
Amount surrendered during the year				...

GRANT NO. 1 (Contd.)

		Total Grant/ Appropriation (₹ in thousand)	Actual Expenditure	Excess (+) Saving (-)
Capital :				
Voted-				
Original	69,72,98	69,72,98	14,73,33	(-)54,99,65
Supplementary	-			
Amount surrendered during the year				...
Notes and Comments:				

Revenue Section

1. Original Provision of ₹ 2,28,31.08 lakhs proved excessive in view of final saving of ₹ 25,60.28 lakhs. No portion of final saving of ₹ 25,60.28 lakhs was anticipated or surrendered.
2. Saving in the Grant occurred mainly under the following Heads/ Schemes; reasons for which were not communicated.

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Savings(-)
2013	Council of Ministers			
101	Salary of Ministers and Dy. Ministers			
0099	General			
0445	Power Development Department			
	O	23.60		
	S	-	23.60	0.84
0477	Health and Medical Education			(-)22.76
	O	52.30		
	S	-	52.30	38.49
0490	Industries and Commerce Department			(-)13.81
	O	21.10		
	S	-	21.10	12.52
0519	Department of Administrative Reforms and Inspections			(-)8.58
	O	23.10		
	S	-	23.10	17.78
0712	Information and Technology			(-)5.32
	O	25.10		
	S	-	25.10	17.20
1237	Housing & Urban Development Programme			(-)7.90
	O	54.40		
	S	-	54.40	39.53
1825	Planning Department			(-)14.87
	O	28.20		
	S	-	28.20	22.24
2273	PHE/Irrigation Department			(-)5.96
	O	24.70		
	S	-	24.70	18.73
				(-)5.97

GRANT NO. 1 (Contd.)

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Savings(-)
2052	Secretariat General Services				
090	Secretariat				
0099	General				
0418	Finance Department				
		O	8,15.81		
		S	-		
			8,15.81	6,29.15	(-)1,86.66
0443	Home Department				
		O	4,07.52		
		S	-		
			4,07.52	3,31.01	(-)76.51
0507	Law Department				
		O	7,90.61		
		S	-		
			7,90.61	6,65.27	(-)1,25.34
0518	General Administrative Department				
		O	31,34.89		
		S	-		
			31,34.89	21,29.94	(-)10,04.95
0011	State Plan Normal				
0712	Information and Technology				
		O	2,59.20		
		S	-		
			2,59.20	1,61.45	(-)97.75
092	Other Offices				
0099	General				
0448	Training Branch, General Department				
		O	1,17.53		
		S	-		
			1,17.53	70.88	(-)46.65
0451	Translation Cell of Law Department				
		O	1,74.23		
		S	-		
			1,74.23	1,40.88	(-)33.35
0516	Non-Gazetted Recruitment Board				
		O	7,18.00		
		S	-		
			7,18.00	5,76.15	(-)1,41.85
0519	Department of Administrative Reforms & Inspections				
		O	1,96.59		
		S	-		
			1,96.59	1,41.93	(-)54.66
0011	State Plan Normal				
0516	Non-Gazetted Recruitment Board				
		O	73.34		
		S	-		
			73.34	2.24	(-)71.10

GRANT NO. 1 (Contd.)

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Savings(-)
2055	Police				
117	Internal Security				
0099	General				
0431	Chief Minister's Secretariat				
		O	12,00.00		
		S	-		
			12,00.00	8,00.00	(-)4,00.00
0450	General Administrative Department				
		O	10,00.00		
		S	-		
			10,00.00	1,60.75	(-)8,39.25
0460	Civil Aviation Department				
		O	3,00.00		
		S	-		
			3,00.00	85.86	(-)2,14.14
2070	Other Administrative Services				
104	Vigilance				
0099	General				
0517	Commissioner of Vigilance				
		O	16,84.50		
		S	-		
			16,84.50	16,29.61	(-)54.89
105	Special Commission of Enquiry				
0099	General				
0456	Jammu & Kashmir Special Tribunal				
		O	2,79.70		
		S	-		
			2,79.70	2,34.83	(-)44.87
800	Other Expenditure				
0099	General				
0244	Direction and Administration				
		O	1,30.00		
		S	-		
			1,30.00	1,03.57	(-)26.43
0262	Institute of Management & Public Administration				
		O	9,80.00		
		S	-		
			9,80.00	9,63.00	(-)17.00
2251	Secretariat Social Services				
090	Secretariat				
0099	General				
0412	Education Department				
		O	3,46.26		
		S	-		
			3,46.26	3,19.63	(-)26.63

GRANT NO. 1 (Contd.)

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Savings(-)
2251	Secretariat Social Services				
090	Secretariat				
0099	General				
0419	Commissioner Education				
	O	3,84.38			
	S	-	3,84.38	3,33.10	(-)51.28
0428	Relief & Rehabilitation Department				
	O	22.12			
	S	-	22.12	11.44	(-)10.68
0430	Secretariat Dispensary				
	O	32.32			
	S	-	32.32	8.71	(-)23.61
3435	Ecology and Environment				
04	<i>Prevention and Control of Pollution</i>				
800	Other Expenditure				
0099	General				
0438	Science and Technology				
	O	1,58.52			
	S	-	1,58.52	33.52	(-)1,25.00
2172	Additional Director Council for Science and Technology				
	O	2,19.41			
	S	-	2,19.41	1,94.63	(-)24.78
3451	Secretariat Economic Services				
090	Secretariat				
0099	General				
0411	Information Department				
	O	1,16.80			
	S	-	1,16.80	53.40	(-)63.40
0425	Agriculture Department				
	O	4,16.36			
	S	-	4,16.36	3,28.23	(-)88.13
0429	Forest Department				
	O	3,01.09			
	S	-	3,01.09	2,88.96	(-)12.13
0437	Transport Department				
	O	1,37.85			
	S	-	1,37.85	1,20.45	(-)17.40

GRANT NO. 1 (Contd.)

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Savings(-)
3451	Secretariat Economic Services				
090	Secretariat				
0099	General				
0445	Power Development Department				
		O	3,72.44		
		S	-		
			3,72.44	2,70.83	(-)1,01.61
0472	Cooperative Department				
		O	1,71.69		
		S	-		
			1,71.69	1,43.92	(-)27.77
0490	Industries & Commerce Department				
		O	2,94.34		
		S	-		
			2,94.34	2,58.83	(-)35.51
0508	Consumer Affairs & PD Department				
		O	2,82.86		
		S	-		
			2,82.86	2,22.61	(-)60.25
1241	Tourism Department				
		O	3,04.52		
		S	-		
			3,04.52	2,89.52	(-)15.00
1825	Planning Department				
		O	3,12.50		
		S	-		
			3,12.50	2,84.01	(-)28.49
2273	PHE/ Irrigation Department				
		O	2,78.97		
		S	-		
			2,78.97	2,47.20	(-)31.77
3452	Tourism				
80	General				
001	Direction & Administration				
0099	General				
0244	Direction and Administration				
		O	9,39.50		
		S	-		
			9,39.50	9,00.00	(-)39.50

GRANT NO. 1 (Contd.)

3. 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(-)
------	-------------------------------	--------------------------------------	-----------

2013 Council of Ministers

101 Salary of Ministers and Dy. Ministers

0099 General

0431 Chief Ministers Secretariat

O 52.30

S -

R (-)7.00

45.30

33.40

(-)11.90

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

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

2052 Secretariat General Services

092 Other Offices

0099 General

1342 Facilities to Ex Chief Ministers

35.08

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

Head	Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess (+)
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2013 Council of Ministers

101 Salary of Ministers & Dy. Ministers

0099 General

0426 Social Welfare Department

O 20.70

S -

20.70

21.73

(+)1.03

0479 Revenue Department

O 38.80

S -

38.80

42.13

(+)3.33

1341 Rural Development Department

O 26.70

S -

26.70

30.29

(+)3.59

GRANT NO. 1 (Contd.)

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess (+)
2052 Secretariat General Services				
090 Secretariat				
0099 General				
0479 Revenue Department				
	O	3,36.10		
	S	-		
		3,36.10	3,59.72	(+)23.62
0712 Information & Technology				
	O	1,24.77		
	S	-		
		1,24.77	1,26.19	(+)1.42
2070 Other Administrative Services				
104 Vigilance				
0099 General				
2272 J&K State Information Commission				
	O	2,73.41		
	S	-		
		2,73.41	2,89.50	(+)16.09
2251 Secretariat Social Services				
090 Secretariat				
0099 General				
0332 State Board of Technical Education				
	O	2,06.70		
	S	-		
		2,06.70	2,22.55	(+)15.85
0426 Social Welfare Department				
	O	2,24.25		
	S	-		
		2,24.25	2,50.53	(+)26.28
1237 Housing & Urban Development Department				
	O	3,66.91		
	S	-		
		3,66.91	3,70.57	(+)3.66
2301 Department of Culture				
	O	60.13		
	S	-		
		60.13	80.41	(+)20.28
3435 Ecology & Environment				
04 Prevention & Control of Pollution				
800 Other Expenditure				
0099 General				
2173 Chief Executive Officer JAKEDA				
	O	4,47.49		
	S	-		
		4,47.49	6,65.60	(+)2,18.11

GRANT NO. 1 (Contd.)

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess (+)
3435 Ecology & Environment				
04	<i>Prevention & Control of Pollution</i>			
800	Other Expenditure			
0011	State Plan Normal			
1700	New Renewable Source of Energy			
	O	1,40.00		
	S	-		
		1,40.00	1,79.61	(+)39.61
3451 Secretariat Economic Services				
090	Secretariat			
0099	General			
0440	Public Works Department			
	O	3,09.65		
	S	-		
		3,09.65	3,42.59	(+)32.94
0446	Ladakh Affairs Department			
	O	83.41		
	S	-		
		83.41	1,03.03	(+)19.62
0467	Labour Department			
	O	1,45.48		
	S	-		
		1,45.48	1,57.08	(+)11.60
0469	Animal & Sheep Department			
	O	2,00.25		
	S	-		
		2,00.25	2,24.29	(+)24.04
1341	Rural Development Department			
	O	3,29.91		
	S	-		
		3,29.91	14,55.56	(+)11,25.65

6. Augmentation of original provision through re-appropriation proved insufficient in view of final excess; reasons for which were not communicated.

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess (+)
2052 Secretariat General Services				
090	Secretariat			
0099	General			
0431	Chief Ministers Secretariat			
	O	7,82.41		
	S	-		
	R	7.00		
		7,89.41	9,39.37	(+)1,49.96

GRANT NO. 1 (Contd.)

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

Head	Actual Expenditure (₹ in Lakh)
2070 Other Administrative Services	
105 Special commission of Enquiry	
0099 General	
2300 Justice Retired Muzaffar Jan Commission of Enquiry	11.20
2374 Justice Retired M. L. Koul Commission	6.21
3452 Tourism	
80 General	
001 Direction & Administration	
0011 State Plan Normal	
0244 Direction & Administration	69.18

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

Head	Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving(-)
2012 President/Vice President/Governor/Administrator of Union Territories			
03 Governor/Administrator of union Territories			
090 Secretariat			
0099 General			
0461 Secretariat			
	O 6,82.03		
	S -	6,82.03	6,29.57 (-)52.46
2051 Public Service Commission			
102 State Public Service Commission			
0099 General			
0439 State Public Service Commission			
	O 6,20.75		
	S -	6,20.75	4,43.07 (-)1,77.68

Capital Section

9. Original Provision of ₹ 69,72.98 lakh proved excessive in view of final saving of ₹ 54,99.65 lakh. No portion of final saving of ₹ 54,99.65 lakh was anticipated and surrendered.

GRANT NO. 1 (Contd.)

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

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving(-)
4059 Capital Outlay on Public Works				
60 Other Buildings				
800 Other Expenditure				
0439 State Public Service Commission.				
	O	37.98		
	S	-	37.98	(-)19.23
4075 Capital Outlay on Miscellaneous General Services				
800 Other Expenditure				
0011 State Plan				
0712 Information and Technology				
	O	15,00.00		
	S	-	15,00.00	(-)1,86.45
5425 Capital Outlay on Other Scientific and Environmental Research				
800 Other Expenditure				
0011 State Plan Normal				
1700 New Renewable Sources of Energy				
	O	12,00.00		
	S	-	12,00.00	(-)11,96.94
0868 Scientific Services and Research				
	O	2,50.00		
	S	-	2,50.00	(-)2,22.03

11. Entire Provision remained unutilized throughout the year under the following Heads/Schemes; reasons for which have not been communicated.

Head	Total Grant/ Appropriation (₹ in Lakh)
4059 Capital Outlay on Public Works	
001 Direction and Administration	
0011 State Plan	
0516 Service Selection Board	50.00
4070 Capital Outlay on Other Administrative Services	
800 Other Expenditure	
0011 State Plan Normal	
2272 J&K State Information Commission	10.00

GRANT NO. 1 (Concl'd.)

Head	Total Grant/ Appropriation (₹ in Lakh)
5452 Capital Outlay on Tourism	
80 <i>General</i>	
800 Other Expenditure	
0011 State Plan Normal	
0270 Civil Aviation (State Plan)	38,25.00

12. 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 (+)
4070 Capital Outlay on Other Administrative Services			
800 Other Expenditure			
0011 State Plan Normal			
0262 Institute of Management and Public Administration			
O 1,00.00			
S -	1,00.00	1,10.00	(+)10.00

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/
AppropriationActual
ExpenditureExcess (+)
Saving (-)

(₹ in thousand)

Revenue :

Voted-

Original

35,17,06,26

35,17,06,26

31,86,83,68

(-)3,30,22,58

Supplementary

-

Amount surrendered during the year

...

Charged

Original

-

-

Supplementary

-

Amount surrendered during the year

...

Capital :

Voted-

Original

84,83,72

84,83,72

72,40,67

(-)12,43,05

Supplementary

-

Amount surrendered during the year

...

Notes and Comments:

Revenue Section

1. Original provision of ₹ 35,17,06.26 lakh proved excessive in view of the final saving of ₹ 3,30,22 .58 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 (-)
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
2012-2013	30,90,17.69	29,34,90.42	(-)1,55,27.27

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

Head	Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2055 Police			
001 Direction and Administration			
0099 General			
0758 Armed Police			
O 18,27.80			
S -	18,27.80	15,95.86	(-)2,31.94
0780 Traffic Police			
O 3,63.89			
S -	3,63.89	2,56.76	(-)1,07.13
0784 Police Control Room Jammu			
O 9,45.14			
S -	9,45.14	8,94.04	(-)51.10
003 Education and Training			
0099 General			
0181 Education and training			
O 26,50.00			
S -	26,50.00	19,40.22	(-)7,09.78
101 Criminal Investigation and Vigilance			
0099 General			
0764 Criminal Investigation Department CID			
O 97,18.16			
S -	97,18.16	82,68.22	(-)14,49.94

GRANT NO. 2 (Contd.)

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2055 Police					
101 Criminal Investigation and Vigilance					
0099 General					
0779 CID Crime					
	O	36,40.37			
	S	-	36,40.37	34,68.28	(-)1,72.09
0783 CID Staff for Protecting High Jacking					
	O	34,34.02			
	S	-	34,34.02	19,66.91	(-)14,67.11
0785 CID VIP Security					
	O	31,53.52			
	S	-	31,53.52	26,64.72	(-)4,88.80
1357 Security wing					
	O	94,59.47			
	S	-	94,59.47	79,71.46	(-)14,88.01
104 Special Police					
0099 General					
0753 JKAP 13 th Battalion					
	O	30,41.38			
	S	-	30,41.38	27,95.77	(-)2,45.61
0761 JKAP 5 th Battalion					
	O	29,79.65			
	S	-	29,79.65	27,52.04	(-) 2,27.61
0769 JKAP 12 th BN					
	O	32,42.50			
	S	-	32,42.50	28,89.81	(-)3,52.69
0771 JKAP 11 th BN					
	O	34,38.99			
	S	-	34,38.99	29,09.00	(-)5,29.99
0773 JKAP 9 th BN					
	O	32,19.23			
	S	-	32,19.23	28,59.23	(-)3,60.00

GRANT NO. 2 (Contd.)

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2055 Police					
104 Special Police					
0099 General					
0774 Special Police JKAP 3 rd BN					
	O	33,06.54			
	S	-	33,06.54	26,01.41	(-)7,05.13
0775 JKAP 8 th Battalion					
	O	32,14.47			
	S	-	32,14.47	28,60.46	(-)3,54.01
0777 JKAP 7 th BN					
	O	27,63.09			
	S	-	27,63.09	27,14.63	(-)48.46
0787 JKAP 4 th BN					
	O	35,64.57			
	S	-	35,64.57	31,82.72	(-)3,81.85
0788 JKAP 6 th BN					
	O	31,18.32			
	S	-	31,18.32	22,53.30	(-)8,65.02
1356 IRP 9 th BN					
	O	3,88,70.31			
	S	-	3,88,70.31	2,97,74.68	(-)90,95.63
1358 IRP- Battalion					
	O	2,30,91.97			
	S	-	2,30,91.97	2,08,33.99	(-)22,57.98
1820 JKAP 14 th BN					
	O	24,74.04			
	S	-	24,74.04	24,40.98	(-)33.06
109 District Police					
0099 General					
0754 Executive Force Kashmir Range					
	O	6,15,48.06			
	S	-	6,15,48.06	5,80,93.71	(-)34,54.35
0755 Traffic Enforcement Wing NHW					
	O	6,73.36			
	S	-	6,73.36	6,22.71	(-)50.65

GRANT NO. 2 (Contd.)

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2055	Police				
109	District Police				
0099	General				
0759	Traffic Enforcement Wing Kashmir				
		O	26,12.15		
		S	-	26,12.15	(-)3,69.43
0760	Police Control Room Srinagar				
		O	11,21.45		
		S	-	11,21.45	(-)1,40.56
0765	Traffic Enforcement Wing Jammu				
		O	24,42.14		
		S	-	24,42.14	(-)3,84.45
0778	District Executive Force Jammu Range				
		O	5,16,27.40		
		S	-	5,16,27.40	(-)40,45.98
111	Railway Police				
0099	General				
1320	Railway Police				
		O	74,41.35		
		S	-	74,41.35	(-)10,79.13
115	Modernisation of police Force				
0099	General				
1316	Establishment of Transport Workshop				
		O	10,68.80		
		S	-	10,68.80	(-)2,36.07
1330	Re-organization and Strengthening of Police Training facilities				
		O	34,68.96		
		S	-	34,68.96	(-)7,86.05
1333	Re-organization and Modernisation of Police Telecom				
		O	1,16,90.60		
		S	-	1,16,90.60	(-)32,38.06
116	Forensic Science				
0099	General				
0727	Forensic Science Laboratory Director FSL J&K				
		O	8,38.90		
		S	-	8,38.90	(-)84.05

GRANT NO. 2 (Contd.)

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2055 Police					
117 Internal Security					
0099 General					
0729 Jails					
	O	17,07.00			
	S	-	17,07.00	12,68.85	(-)4,38.15
0957 Internal Security					
	O	2,98,10.00			
	S	-	2,98,10.00	2,85,81.79	(-)12,28.21
2056 Jails					
001 Direction and Administration					
0099 General					
0312 Direction Office					
	O	2,26.99			
	S	-	2,26.99	1,93.71	(-)33.28
101 Jails					
0099 General					
0729 Jails					
	O	51,86.27			
	S	-	51,86.27	39,94.58	(-)11,91.69
102 Jail Manufactures					
0099 General					
0741 Jail Manufactures					
	O	1,22.12			
	S	-	1,22.12	19.31	(-)1,02.81
2070 Other Administrative Services					
105 Special Commission of Enquiry					
0099 General					
0485 Advisory Board under PS Act 78					
	O	75.75			
	S	-	75.75	63.80	(-)11.95
106 Civil Defence					
0099 General					
1196 Civil Defence Jammu Range					
	O	1,42.51			
	S	-	1,42.51	95.46	(-)47.05

GRANT NO. 2 (Contd.)

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2070	Other Administrative Services				
107	Home Guards				
0099	General				
0733	Auxiliary Police Battalion Kashmir				
	O	25,55.78			
	S	-	25,55.78	23,31.79	(-)2,23.99
0744	Auxiliary Police Battalion Jammu				
	O	23,92.54			
	S	-	23,92.54	20,42.03	(-)3,50.51
1702	Re-activation of Home Guards				
	O	12,34.56			
	S	-	12,34.56	6,39.79	(-)5,94.77
108	Fire protection Control				
0099	General				
0749	Fire Protection and Control				
	O	1,24,97.21			
	S	-	1,24,97.21	1,08,23.42	(-)16,73.79
2235	Social Welfare				
02	<i>Social Service</i>				
001	Direction and Administration				
0099	General				
0244	Direction and Administration				
	O	9,59.17			
	S	-	9,59.17	5,92.01	(-)3,67.16

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

Head			Total Grant/ Appropriation	Actual Expenditure	Excess (+)
			(₹ in Lakh)		
2055	Police				
001	Direction and Administration				
0099	General				
0789	Director General of Police				
	O	1,72,87.79			
	S	-	1,72,87.79	1,83,45.67	(+)10,57.88

GRANT NO. 2 (Contd.)

Head			Total Grant/ Appropriation	Actual Expenditure	Excess (+)
			(₹ in Lakh)		
115	Modernization Of Police				
0099	General				
0735	Upgradation of Police Hospitals				
	O	9,67.68			
	S	-	9,67.68	9,92.63	(+)24.95
0750	Modernization Of Police				
	O	1,00.00			
	S	-	1,00.00	77,34.82	(+)76,34.82

2070 Other Administrative Services

106 Civil Defence

0099 General

0244 Direction and Administration

O 1,95.81

S -

1,95.81 2,21.19 (+)25.38

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

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

2070 Other Administrative Services

106 Civil Defence

0099 General

2276 Revamping of Civil Defence (Home Guards) 34.16

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)
------	---

2055 Police

001 Direction and Administration

0011 State Plan Normal

2340 NFB Home 11.77

2070 Other Administrative Services

108 Fire Protection and Control

0011 State Plan Normal

0749 Fire Protection and Control 30.00

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

7. In the Capital Voted Section, Original Provision of ₹ 84,83.72 lakh proved excessive in view of the final saving of ₹ 12,43.05 lakh. No portion of the final saving of ₹ 12,43.05 lakh was anticipated and surrendered.
8. Significant saving occurred mainly under the following Heads/Schemes; reasons for which were not intimated.

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
4059 Capital Outlay on Public Works				
01 Office Building				
800 Other Administrative Expenditure				
0099 General				
0714 Police Works				
	O	70,14.00		
	S	-		
		70,14.00	65,86.50	(-)4,27.50
60 Other Buildings				
117 Internal Security				
0099 General				
0729 Jails				
	O	3,48.72		
	S	-		
		3,48.72	2,52.15	(-)96.57
4070 Capital Outlay on Other Administrative Services				
800 Other Administrative Expenditure				
0011 State Plan Normal				
0979 State Plan Fire Services				
	O	5,00.00		
	S	-		
		5,00.00	3,96.81	(-)1,03.19
4235 Capital Outlay On Social Welfare				
01 Welfare of Schedule Castes				
201 Other Rehabilitation Schemes				
0099 General				
2157 Construction of Sainik Sarai				
	O	21.00		
	S	-		
		21.00	5.20	(-)15.80

GRANT NO. 2 (Concl'd.)

9. 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

GRANT NO. 3 – PLANNING AND DEVELOPMENT DEPARTMENT

MAJOR HEADS

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

		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
			(₹ in thousand)	
Revenue :				
Voted-				
Original	9,13,29,98	9,13,29,98	2,29,56,77	(-)6,83,73,21
Supplementary	-			
Amount surrendered during the year				...
Capital :				
Voted-				
Original	26,88,77,48	26,88,77,48	3,88,11,52	(-)23,00,65,96
Supplementary	-			
Amount surrendered during the year				...
Notes and Comments:				

Revenue Section

- Original grant of ₹ 9,13,29.98 lakh proved injudicious in view of final saving of ₹ 6,83,73.21 lakh; reasons thereof were not communicated.
- Persistent Saving in the Grant occurred during the last four years.

Year	Total Grant/ Appropriation	Actual Expenditure	Saving (-)
		(₹ in Lakh)	
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
2012-2013	2,47,54.48	1,58,48.32	(-)89,06.16

GRANT NO. 3 (Contd.)

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

Head		Total Grant/ Appropriation	Actual Expenditure	Saving (-)
		(₹ in Lakh)		
3451	Secretariat Economic Services			
102	District Planning Machinery			
0011	State Plan Normal			
0557	Planning Machinery (S.P)			
	O	1,86,17.05		
	S	-		
		1,86,17.05	72,04.75	(-)1,14,12.30
3454	Census, Survey and Statistics			
01	<i>Census</i>			
001	Direction and Administration			
0099	General			
1016	Manpower Cell			
	O	39.90		
	S	-		
		39.90	4.10	(-)35.80
02	<i>Survey and Statistics</i>			
112	Economic Advice and Statistics			
0099	General			
1012	Improvement of Market Intelligence			
	O	26.67		
	S	-		
		26.67	2.33	(-)24.34
1021	Field Survey & Price Statistics			
	O	69.40		
	S	-		
		69.40	0.95	(-)68.45
1024	Strengthening of Planning Cell at District Head Quarter			
	O	1,43.39		
	S	-		
		1,43.39	69.68	(-)73.71
1026	Strengthening of Planning Machinery			
	O	1,14.46		
	S	-		
		1,14.46	5.61	(-)1,08.85
201	National Sample Survey and Statistics			
0099	General			
1017	National Sample Survey			
	O	4,57.96		
	S	-		
		4,57.96	1,37.00	(-)3,20.96

GRANT NO. 3 (Contd.)

Head			Total Grant/ Appropriation (₹ in Lakh)	Actual Expenditure	Saving (-)
3454	Census, Survey and Statistics				
02	<i>Survey and Statistics</i>				
205	State Statistical Agency				
0099	General				
1008	District Statistics Agencies				
		O	2,01.01		
		S	-	2,01.01	(-)83.94
1019	Evaluation Machinery				
		O	1,46.06		
		S	-	1,46.06	(-)81.42
3475	Other General Economic Services				
800	Other Expenditure				
0011	State Plan Normal				
0564	Survey and Statistics				
		O	75,04.31		
		S	-	75,04.31	(-)64,84.23
0099	General				
0564	Survey and Statistics				
		O	4,40.00		
		S	-	4,40.00	(-)4,14.62
4.	Saving was partly counterbalanced by the excess under the following Head /Schemes; reasons for which were not communicated.				

Head			Total Grant/ Appropriation (₹ in Lakh)	Actual Expenditure	Excess (+)
3454	Census, Survey and Statistics				
01	<i>Census</i>				
001	Direction and Administration				
0099	General				
1018	Reorganisation of Directorate				
		O	2,60.27		
		S	-	2,60.27	(+)60.37
02	<i>Survey and Statistics</i>				
112	Economic Advice and Statics				
0099	General				
1010	Economics Analysis				
		O	13.59		
		S	-	13.59	(+)4,23.47
1011	Directorate of Economics & Statistics				
		O	1,88.90		
		S	-	1,88.90	(+)37,23.22

GRANT NO. 3 (Contd.)

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

Head	Total Grant/ Appropriation (₹ in Lakh)
3454 Census, Survey and Statistics	
02 <i>Survey and Statistics</i>	
112 Economic Advice and Statistics	
0099 General	
1009 Strengthening of Statistical Bureau	53.93
1025 Framing of Estimates of Capital Formulation	18.79
201 National Sample Survey Institute	
0031 Centrally Sponsored Scheme	
1023 Training of Statistical Personnel	2,80.70
2223 Census and Sample Survey	76.34
205 State Statistical Agency	
0099 General	
1020 Unit for State Income	28.98
1022 Statistical Cells in various Departments	20.80
2302 Housing & Building Statistics	16.10
800 Other Expenditure	
1015 Construction of Consumer Price Index for Industrial Workers, Jammu City	15.09
3475 Other General Economic Services	
800 Other Expenditure	
0011 State Plan Normal	
2366 District Plans	6,25,96.28

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

Head	Actual Expenditure (₹ in Lakh)
3451 Secretariat Economic Service	
090 Secretariat	
0011 State Plan Normal	
0418 Finance Department	1.96
0099 General	
0444 Secretariat	34.97

GRANT NO. 3 (Contd.)

Head	Actual Expenditure (₹ in Lakh)
3454 Census Survey and Statistics	
02 Survey and Statistics	
112 Economic Advice and Statistics	
0099 General	
0555 Block Level Planning	1.43
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 ₹ 19,95.88 lakh (Plan) and ₹ 75,78.73 lakh (Non Plan) under Major Head 3451-Secretariat Economic Services though no provision for such scheme was provided under the said Major Head. Besides, an expenditure of ₹ 1,00.17 lakh has been incurred under Major Head 5475- Capital Outlay on Other General Economic Services for the said scheme.	

Capital Section

8. Original Provision of ₹ 26,88,77.48 lakh proved injudicious in view of the final saving of ₹ 23,00,65.96 lakh which was neither anticipated nor surrendered.
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(-)
5475 Capital Outlay on Other General Economic Services			
800 Other Expenditure			
0011 State Plan Normal			
0553 Border Area Development Up-gradation Grant			
O	1,28,00.00		
S	-	1,28,00.00	1,00,10.71 (-)27,89.29
0557 Planning Machinery			
O	38,13.78		
S	-	38,13.78	1,13.47 (-)37,00.31
0564 Survey and Statistics			
O	13,04.74		
S	-	13,04.74	4,59.77 (-)8,44.97

GRANT NO. 3 (Concl.d.)

Head	Total Grant/ Appropriation (₹ in Lakh)	Actual Expenditure (₹ in Lakh)	Savings(-)
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5475 Capital Outlay on Other General Economic Services

800 Other Expenditure

0011 State Plan Normal

2144 Economic Restructuring Agency

O 8,05,94.00

S -

8,05,94.00 2,59,74.31 (-)5,46,19.69

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)
------	--

4059 Capital Outlay on Public Works

60 Other Buildings

800 Other Expenditure

0011 State Plan Normal

0459 NFB Planning

11,60,14.96

5475 Capital Outlay on Other General Economic Services

800 Other Expenditure

0011 State Plan Normal

2338 Special Area Development Programmes

2,00,00.00

2365 Special Task Force Project Jammu

1,50,00.00

11. 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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5475 Capital Outlay on Other General Economic Services

800 Other Expenditure

0011 State Plan Normal

0259 Border Area Development Programme Kashmir

11,09.25

1646 Border Area Development Programme Jammu

6,78.10

2154 Creation of new Districts

3,65.74

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

		Total Grant/ Appropriation	Actual Expenditure (₹ in thousand)	Excess (+) Saving (-)
Revenue :				
Voted-				
Original	44,59,49	44,59,49	49,09,11	(+)4,49,62
Supplementary	-			
Amount surrendered during the year				...
Capital:				
Voted-				
Original	3,47,56	3,47,56	2,64,78	(-)82,78
Supplementary	-			
Amount surrendered during the year				...
Notes and Comments:				

Revenue Section

1. Original provision of ₹ 44,59.49 lakh proved inadequate in view of final excess of ₹ 4,49.62 lakh which requires regularization
2. Significant excess occurred mainly under the following Head/ Schemes; reasons for which were not communicated

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess (+)
2220 Information and Publicity				
60 Others				
001 Direction and Administration				
0011 State Plan Normal				
0835 Direction Office				
	O	3,00.00		
	S	-	3,00.00	(+)10,21.66

GRANT NO. 4 (Contd.)

Head		Total Grant/ Appropriation	Actual Expenditure	Excess (+)
		(₹ in Lakh)		
2220	Information and Publicity			
60	<i>Others</i>			
001	Direction and Administration			
0099	General			
0835	Direction Office			
	O	3,91.95		
	S	-		
		3,91.95	4,16.40	(+)24.45
101	Advertising and Visual Publicity			
0099	General			
0118	Advertising and Visual Publicity			
	O	12,56.56		
	S	-		
		12,56.56	17,25.81	(+)4,69.25
3.	Saving occurred mainly under following Head/Schemes; reasons for which were not communicated.			

Head		Total Grant/ Appropriation	Actual Expenditure	Saving (-)
		(₹ in Lakh)		
2220	Information and Publicity			
60	<i>Others</i>			
001	Direction and Administration			
0099	General			
0815	Joint Director Kashmir			
	O	1,03.80		
	S	-		
		1,03.80	78.36	(-)25.44
102	Information Centres			
0099	General			
0816	District Information Centres			
	O	7,96.34		
	S	-		
		7,96.34	4,28.47	(-)3,67.87
0817	Bureau of Information New Delhi			
	O	75.82		
	S	-		
		75.82	42.90	(-)32.92

GRANT NO. 4 (Contd.)

Head			Total Grant/ Appropriation (₹ in Lakh)	Actual Expenditure	Saving (-)
2220	Information and Publicity				
60	<i>Others</i>				
102	Information Centres				
0099	General				
0819	Tehsil Information Centres				
	O	4,08.66			
	S	-	4,08.66	1,54.29	(-)2,54.37
0820	Youth Information Centres				
	O	30.40			
	S	-	30.40	15.06	(-)15.34
0821	Bureau of Information Jallandar				
	O	61.92			
	S	-	61.92	31.60	(-)30.32
0822	Bureau of Information, Mumbai				
	O	39.96			
	S	-	39.96	21.30	(-)18.66
0823	Bureau of Information, Kolkata				
	O	38.35			
	S	-	38.35	7.83	(-)30.52
0824	Information Centres for Ladies				
	O	29.06			
	S	-	29.06	7.65	(-)21.41
106	Field Publicity				
0099	General				
0825	Written & Plan Publicity				
	O	3,18.43			
	S	-	3,18.43	2,28.12	(-)90.31
0826	Exhibition and Culture Units				
	O	2,21.35			
	S	-	2,21.35	1,46.73	(-)74.62
0834	Urdu/Hindi Publicity Units				
	O	66.95			
	S	-	66.95	60.13	(-)6.82
0838	Strengthening of Distribution Scheme				
	O	20.71			
	S	-	20.71	13.45	(-)7.26

GRANT NO. 4 (Concl'd.)

Head		Total Grant/ Appropriation	Actual Expenditure	Saving (-)
		(₹ in Lakh)		
2220	Information and Publicity			
60	Others			
800	Other Expenditure			
0099	General			
0830	Photo and Film Unit			
	O	87.84		
	S	-	87.84	(-)44.21
0833	Film Production Unit			
	O	86.65		
	S	-	86.65	(-)39.16

Capital Section

4. Original provision of ₹ 3,47.56 lakh proved excessive in view of final saving of ₹ 82.78 lakh. No portion of the final saving was anticipated and surrendered

5. Persistent saving occurred during the last five years as per details given below:-

Year	Total Grant/ Appropriation	Actual Expenditure	Saving (-)
		(₹ in Lakh)	
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
2012-2013	3,75.98	3,52.98	(-)23.00

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

Head		Total Grant/ Appropriation	Actual Expenditure	Saving (-)
		(₹ in Lakh)		
4220	Capital Outlay on Information and Publicity			
60	Others			
800	Other Expenditure			
0011	State Plan Normal			
1238	Capital Outlay on Information			
	O	3,47.56		
	S	-	3,47.56	(-)82.78

GRANT NO. 5 – LADAKH AFFAIRS DEPARTMENT**MAJOR HEADS****2575 Other Special Area Programmes****4575 Capital Outlay on Other Special Area Programmes**

		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
(₹ in thousand)				
Revenue :				
Voted-				
Original	4,80,62,50	4,80,62,50	4,68,87,73	(-)11,74,77
Supplementary	-			
Amount surrendered during the year				...
Capital:				
Voted-				
Original	3,08,60,33	3,08,60,33	2,33,56,50	(-)75,03,83
Supplementary	-			
Amount surrendered during the year				...
Notes and Comments:				

Revenue Section

1. Original Provision of ₹ 4,80,62.50 lakh proved excessive in view of final saving of ₹ 11,74.77 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 Heads/ Schemes; reasons for which were not communicated.

Head		Total Grant/ Appropriation	Actual Expenditure	Saving (-)
(₹ in Lakh)				
2575 Other Special Area Programmes				
02 Back ward Areas				
334 Power Projects				
0099 General				
0880 Diesel Power Generation				
	O	10,59.50		
	S	-	10,59.50	3,56.28
				(-)7,03.22

GRANT NO. 5 (Contd.)

3. 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(+)
2575	Other Special Area Programmes				
02	<i>Back ward Areas</i>				
255	Police				
0099	General				
0877	Police Leh				
	O	12,03.51			
	S	-	12,03.51	12,91.45	(+)87.94
334	Power Projects				
0099	General				
1193	Kargil Diesel Scheme				
	O	4,70.60			
	S	-	4,70.60	9,66.08	(+)4,95.48

5. Against the estimated recoveries of ₹ 55.00 lakh, NIL amount was recovered.
6. Although no provision was specifically earmarked for transfer to the Ladakh/Kargil Autonomous Hill Development Council Fund, yet an amount of ₹ 4,42,73.92 lakh (₹ 4,26,79.27 lakh Non Plan, ₹15,94.65 lakh Plan) was transferred to the Fund Account out of the Major Head 2575- Other Special Area Programmes. Reasons for not placing the provision for transfer to the Fund A/c have not been intimated.

Capital Section

7. Original Provision of ₹ 3,08,60.33 lakh proved excessive in view of final saving of ₹ 75,03.83 lakh; No portion of final saving was anticipated or surrendered.
8. Although no provision was specifically earmarked to the Fund Account yet an amount of ₹ 2,27,87.33 lakh was transferred to the Council Fund; reasons for not placing the provision for transfer to the Council Fund have not been intimated.

GRANT NO. 5 (Conclld.)

9. **Suspense Transaction:-** Nil expenditure out of the provision of ₹ 55.00 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 2013-2014 together with the Opening and Closing balances is given below: -

Particulars/Major Head of Account	Opening Balance as on 1 st April 2013	Debit	Credit	Closing Balance as on 31 st March 2014
		(₹ in Lakh)		
2575 Other Special Area Programmes-				
Purchases	(-)36.91	-	-	(-)36.91
Stock	(+)11,05.27	-	-	(+)11,05.27
Miscellaneous Advance	(+)4,79.81	-	-	(+)4,79.81
Work Shop Suspense	(+)37.98	-	-	(+)37.98
Total	(+)15,86.25	-	-	(+)15,86.25

GRANT NO. 6 – POWER DEVELOPMENT DEPARTMENT**MAJOR HEADS****2801 Power****4801 Capital Outlay on Power Projects**

		Total Grant/ Appropriation	Actual Expenditure (₹ in thousand)	Excess (+) Saving (-)
Revenue :				
Voted-				
Original	43,01,07,42	43,01,07,42	43,19,40,32	(+)18,32,90
Supplementary	-			
Amount surrendered during the year				...
Capital:				
Voted-				
Original	8,65,95,00	8,65,95,00	3,80,93,47	(-)4,85,01,53
Supplementary	-			
Amount surrendered during the year				...
Notes and Comments:				

Revenue Section

1. Original Provision of ₹ 43,01,07.42 lakh proved inadequate in view of the final excess of ₹ 18,32.90 lakh. The final excess of ₹ 18,32.90 lakh needs regularization.
2. Significant excess occurred under the following Head / Schemes; reasons for which were not communicated

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess (+)
2801 Power				
01 <i>Hydel Generation</i>				
101 Purchase of Power				
0099 General				
0933 Chief Engineer Commercial and Survey Wing Jammu				
	O 35,79,00.00			
	S -			
	R 50.00	35,79,50.00	37,37,75.27	(+)1,58,25.27
05 <i>Transmission & Distribution</i>				
001 Direction & Administration				
0099 General				
1687 Chief Engineer Systems and Operations Jammu				
	O 20,82.18			
	S -	20,82.18	22,62.47	(+)1,80.29

GRANT NO. 6 (Contd.)

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess (+)
2801	Power				
05	<i>Transmission and Distribution</i>				
603	Transmission Line Bemina Srinagar				
0099	General				
1685	Chief Engineer Systems and Operation Kashmir				
		O	5,80.91		
		S	-	5,80.91	16,78.34 (+)10,97.43
610	Load Dispatch Metering & Testing Srinagar				
0099	General				
0933	Chief Engineer Commercial and Survey Wing Jammu				
		O	3,16.55		
		S	-	3,16.55	4,52. 67 (+)1,36.12
06	<i>Rural Electrification</i>				
001	Direction and Administration				
0099	General				
0911	Chief Engineer Maintenance and Rural Electrification Jammu				
		O	6,13.34		
		S	-	6,13.34	11,23.57 (+)5,10.23
80	<i>General</i>				
001	Direction & Administration				
0099	General				
1679	Accounts Officer Migrant Wing PDD Jammu				
		O	4,30.04		
		S	-	4,30.04	4,42.16 (+) 12.12
3.	Saving occurred mainly under the following Head/ Schemes; reasons for which were not communicated.				
Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2801	Power				
05	<i>Transmission and Distribution</i>				
001	Direction & Administration				
0099	General				
0933	Chief Engineer Commercial and Survey Wing Jammu				
		O	10,92.05		
		S	-	10,92.05	4,40.39 (-)6,51.66
1685	Chief Engineer Systems and Operation Kashmir.				
		O	16,90.89		
		S	-	16,90.89	1,70.45 (-)15,20.44

GRANT NO. 6 (Contd.)

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2801	Power			
05	<i>Transmission and Distribution</i>			
052	Machinery & Equipment			
0099	General			
1687	Chief Engineer Systems and Operation Jammu			
	O	10.00		
	S	-	10.00	(-)8.09
602	Transmission Line Sopore			
0099	General			
1685	Chief Engineer Systems and Operation Kashmir.			
	O	6,68.80		
	S	-	6,68.80	(-)56.56
604	Transmission Line Janipur			
0099	General			
1687	Chief Engineer Systems and Operation Jammu			
	O	7,40.18		
	S	-	7,40.18	(-)2,08.20
05	<i>Transmission and Distribution</i>			
605	Transmission Line Gladini			
0099	General			
1687	Chief Engineer Systems and Operation Jammu			
	O	6,63.74		
	S	-	6,63.74	(-)2,59.49
606	Transmission Line Udampur			
0099	General			
1687	Chief Engineer Systems and Operation Jammu			
	O	8,93.54		
	S	-	8,93.54	(-)3,10.77
607	Transmission Line Pampore			
0099	General			
1685	Chief Engineer Systems and Operation Kashmir.			
	O	11,35.46		
	S	-	11,35.46	(-)3,55.11
609	Load Despatch Metering & Testing Jammu			
0099	General			
0933	Chief Engineer Commercial & Survey Wing, Jammu			
	O	4,56.04		
	S	-	4,56.04	(-)49.28

GRANT NO. 6 (Contd.)

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2801	Power			
06	<i>Rural Electrification</i>			
001	Direction & Administration			
0099	General			
0978	Chief Engineer Maintenance and Rural Electrification, Kashmir			
	O	12,07.49		
	S	-	12,07.49	(-)13.31
1678	Chief Engineer Procurement & Material Management Jammu			
	O	70,80.87		
	S	-	70,80.87	(-)62,97.12
611	Rural Electrification Jammu			
0099	General			
0911	Chief Engineer Maintenance and Rural Electrification Jammu			
	O	84,88.48		
	S	-	84,88.48	(-)11,71.20
612	Rural Electrification Kathua			
0099	General			
0911	Chief Engineer Maintenance and Rural Electrification Jammu			
	O	26,62.12		
	S	-	26,62.12	(-)2,43.05
613	Rural Electrification Poonch			
0099	General			
0911	Chief Engineer Maintenance and Rural Electrification Jammu			
	O	9,83.16		
	S	-	9,83.16	(-)1,47.83
614	Rural Electrification Rajouri			
0099	General			
0911	Chief Engineer Maintenance and Rural Electrification Jammu			
	O	21,02.42		
	S	-	21,02.42	(-)1,68.07
615	Rural Electrification Udhampur			
0099	General			
0911	Chief Engineer Maintenance and Rural Electrification Jammu			
	O	31,89.46		
	S	-	31,89.46	(-)5,01.39
616	Rural Electrification Batote			
0099	General			
0911	Chief Engineer Maintenance and Rural Electrification Jammu			
	O	6,98.22		
	S	-	6,98.22	(-)17.06

GRANT NO. 6 (Contd.)

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2801	Power			
06	<i>Rural Electrification</i>			
617	Rural Electrification Doda			
0099	General			
0911	Chief Engineer Maintenance and Rural Electrification Jammu			
	O	8,60.56		
	S	-	8,42.15	(-)18.41
618	Rural Electrification Srinagar			
0099	General			
0978	Chief Engineer Maintenance and Rural Electrification Kashmir			
	O	99,30.62		
	S	-	82,53.18	(-)16,77.44
619	Rural Electrification Anantnag			
0099	General			
0978	Chief Engineer Maintenance and Rural Electrification Kashmir			
	O	14,12.60		
	S	-	10,79.96	(-)3,32.64
620	Rural Electrification Awantipura			
0099	General			
0978	Chief Engineer Maintenance and Rural Electrification Kashmir			
	O	9,60.44		
	S	-	8,47.21	(-)1,13.23
621	Rural Electrification Pulwama			
0099	General			
0978	Chief Engineer Maintenance and Rural Electrification Kashmir			
	O	19,35.62		
	S	-	13,94.97	(-)5,40.65
622	Rural Electrification Baramulla			
0099	General			
0978	Chief Engineer Maintenance and Rural Electrification Kashmir			
	O	13,99.33		
	S	-	8,18.76	(-)5,80.57
623	Rural Electrification Budgam			
0099	General			
0978	Chief Engineer Maintenance and Rural Electrification Kashmir			
	O	18,17.46		
	S	-	14,45.82	(-)3,71.64

GRANT NO. 6 (Contd.)

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2801	Power			
06	<i>Rural Electrification</i>			
624	Rural Electrification Handwara			
0099	General			
0978	Chief Engineer Maintenance and Rural Electrification Kashmir			
	O	17,95.62		
	S	-	17,95.62	(-)3,79.41
625	Rural Electrification Kulgam			
0099	General			
0978	Chief Engineer Maintenance and Rural Electrification Kashmir			
	O	11,08.65		
	S	-	11,08.65	(-)3,36.24
626	Rural Electrification Sumbal			
0099	General			
0978	Chief Engineer Maintenance and Rural Electrification Kashmir			
	O	11,99.31		
	S	-	11,99.31	(-)5,29.83
627	Rural Electrification Sopore			
0099	General			
0978	Chief Engineer Maintenance and Rural Electrification Kashmir			
	O	30,80.93		
	S	-	30,80.93	(-)4,80.39
628	Rural Electrification Bijbehara			
0099	General			
0978	Chief Engineer Maintenance and Rural Electrification Kashmir			
	O	23,10.59		
	S	-	23,10.59	(-)1,72.36
629	Rural Electrification Ganderbal			
0099	General			
0978	Chief Engineer Maintenance and Rural Electrification Kashmir			
	O	15,68.18		
	S	-	15,68.18	(-)3,36.12
630	Rural Electrification Vijaypur			
0099	General			
0911	Chief Engineer Maintenance and Rural Electrification Jammu			
	O	11,62.60		
	S	-	11,62.60	(-)1,18.89

GRANT NO. 6 (Contd.)

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2801	Power			
06	<i>Rural Electrification</i>			
633	Rural Electrification Kishtwar			
0099	General			
0911	Chief Engineer Maintenance and Rural Electrification Jammu			
	O	9,38.84		
	S	-	9,38.84	6,72.91
				(-)2,65.93
80	<i>General</i>			
001	Direction and Administration			
0099	General			
1673	Accounts Officer / Development Commissioner Power			
	O	3,85.19		
	S	-	3,85.19	3,26.19
				(-)59.00
1686	FA Power Projects Organization			
	O	1,85.05		
	S	-	1,85.05	1,29.53
				(-)55.52
004	Research and Development			
2169	Chief Engineer Planning and Design			
	O	6,22.43		
	S	-	6,22.43	4,14.53
				(-)2,07.90
005	Investigation			
2170	Director Training Testing Inspection and Commercial Wing, J&K			
	O	4,04.40		
	S	-	4,04.40	2,37.70
				(-)1,66.70
800	Other Expenditure			
0099	General			
2111	State Electricity Regulatory Commission (SERC)			
	O	2,26.59		
	S	-	2,26.59	1,63.66
				(-)62.93
4.	Expenditure under the following Head/Schemes was incurred without budgetary provision; reasons for which were not communicated.			

Head		Actual Expenditure (₹ in Lakh)
2801	Power	
05	<i>Transmission and Distribution</i>	
001	Direction and Administration	
0099	General	
0911	Chief Engineer Maintenance and Rural Electrification Jammu	3.06

GRANT NO. 6 (Contd.)

Head	Actual Expenditure (₹ in Lakh)
2801 Power	
<i>06 Rural Electrification</i>	
001 Direction and Administration	
0011 State Plan Normal	
0911 Chief Engineer Maintenance and Rural Electrification Jammu	99.60
0978 Chief Engineer Maintenance and Rural Electrification Kashmir	2,07.37
0099 General	
0913 Superintending Engineer, Maintenance & R.E. Wing-II Srinagar	5.90
615 Rural Electrification Udhampur	
0011 State Plan Normal	
0911 Chief Engineer Maintenance and Rural Electrification Jammu	1,66.34
631 Commercial PDD Srinagar	
0099 General	
0933 Chief Engineer Commercial & Survey Wing Jammu	2,23.19
799 Suspense	
0099 General	
0972 Electric Central Stores Division Jammu	20,02.37
1359 Electric Central Stores Division Pampore Srinagar	11,69.69
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)
2801 Power	
<i>05 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	20.00
<i>06 Rural Electrification</i>	
052 Machinery and Equipment	
0099 General	
0978 Chief Engineer Maintenance and Rural Electrification Kashmir	50.00
<i>80 General</i>	
052 Machinery and Equipment	
0099 General	
2169 Chief Engineer Planning & Design Jammu	10.00

GRANT NO. 6 (Contd.)

6. Against the estimated recovery of ₹ 60,00.00 lakh, only ₹ 16,31.51 lakh were recovered; reasons for less recovery were not communicated.

Capital Section

7. In the Capital Section, Original Provision of ₹ 8,65,95.00 lakh proved excessive in view of final saving of ₹ 4,85,01.53 lakh. No portion of the final saving was either anticipated or surrendered. Saving in the Grant occurred during last 02 years as well.
8. Lumpsum Plan Provision of ₹ 8,65,95.00 lakh under Major Head 4801-Capital Outlay on Power Projects without giving schematic break-up has deprived Audit in making comparison of excess/ saving Sub-Head wise.
9. **Suspense Transactions:** - The expenditure in the Grant, both Revenue and Capital includes ₹ 31,72.06 lakh under the Head "Suspense" which is not a final Head of Account. The nature of transactions under the Head Suspense and the accounting procedure followed has been explained in Note 9 below Grant No.5-Ladakh Affairs Department. An analysis of the transactions under Head Suspense in the Grant during the year 2012-2013 and 2013-2014 together with the Opening and Closing balance is given below:-

Particulars / Major head of account		Opening Balance as on 1 st April, 2013	Debits	Credits	Closing Balance as on 31 st March, 2014
(₹ in Lakh)					
2801	Power-				
	Purchase	(-) 35.44	-	-	(-)35.44
	Miscellaneous	4,77.81	-	-	4,77.81
	Stock	(-)48,07.70	31,72.06	16,31.50	(-)32,67.14
	Workshop	29.38	-	-	29.38
	Total – 2801	(-)43,35.95	31,72.06	16,31.50	(-)27,95.39
4801	Capital Outlay on Power Projects-				
	Purchases	(-)1,13.14	-	-	(-)1,13.14
	Stock	4,78.25	-	-	4,78.25
	Miscellaneous	98.52	-	-	98.52
	Workshop	28.85	-	-	28.85
	Total – 4801	4,92.48	-	-	4,92.48

GRANT NO. 6 (Concltd.)

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 2011-12 to 2013-14 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
2801 Power-					
2011-2012	31,31,32.00	10,16,64.04	32.46	1,68.21	0.05
2012-2013	30,94.04	5,44,75.83	17,60.70	1,26.16	4.07
2013-2014	39,16.83	42,46,91.60	1,08,42.74	1,59.84	4.08
4801 Capital Outlay on Power Projects-					
2011-2012	5,34,16.79	-	-	-	-
2012-2013	-	-	-	-	-
2013-14	3,80,93.47	-	-	-	-

11. **Depreciation Reserve Fund:** - No provision was made for transfer to the Reserve Fund to meet the cost of renewals and replacement of Plant and Machinery. No amount was transferred to the Depreciation Reserve Funds during the year 2013-14. Clarification regarding provision of depreciation in respect of Power Projects transferred to Power Development Corporation sought from the State Government to whom matter has been referred to is awaited. No expenditure was incurred out of the fund during the year on renewals and replacements of Plant and Machinery. The balance at the credit of the Fund as on 31st March 2014 thus remained same as on 31st March 2013. 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 2013-2014.

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

2055 Police
2202 General Education
2204 Sports and Youth Services
4202 Capital Outlay on Education, Sports, Art and Culture

		Total Grant/ Appropriation	Actual Expenditure (₹ in thousand)	Excess (+) Saving (-)
Revenue				
Voted- Original	29,94,39,81	29,94,39,81	32,66,72,39	(+)2,72,32,58
Supplementary	-			
Amount surrendered during the year				...
Capital				
Voted- Original	2,44,27,12	2,44,27,12	3,76,89,47	(+)1,32,62,35
Supplementary	-			
Amount surrendered during the year				...
Notes and Comments:				

Revenue Section

1. In the Revenue Section, Original provision of ₹ 29,94,39.81 lakh proved inadequate in view of final excess of ₹ 2,72,32.58 lakh which requires regularization.
2. Against the Lumpsum provision of ₹ 12,86,42.87 lakh (Non-Plan), ₹ 1,72.55 lakh (Plan) under Elementary Education, ₹ 13,50,90.86 lakh (Non-Plan) & ₹ 72,70.00 lakh (Plan) under Secondary Education subordinate to Major Head 2202-General Education, ₹ 91,44.41 lakh placed under 001-Direction & Administration and ₹ 83,00.00 lakh Plan under 104-Sports & Games subordinate to Major Head 2204-Youth Services & Sports placed with Controlling Officers, the Drawing & Disbursing Officers incurred expenditure under the Schemes not contemplated in the approved Demand for Grants. This deviation has deprived Audit in making comparison of Excess/ Saving Sub-Head wise.

GRANT NO. 7 (Contd.)

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

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess (+)
2055	Police				
117	Internal Security				
0099	General				
0957	Internal Security				
		O	58,65.42		
		S	-	58,65.42	62,46.95
					(+)3,81.53
2202	Education				
01	Elementary Education				
101	Government Primary Schools				
0011	State Plan Normal				
2322	Rashtriya Madhyamik Shiksha Abhiyan Jammu				
		O	6,11.34		
		S	-	6,11.34	11,39.79
					(+)5,28.45
02	Secondary Education				
110	Assistance to Non-Government Schools				
0099	General				
0241	Grant to Sainik School Nagrota for Maintenance of Building				
		O	75.00		
		S	-	75.00	1,48.86
					(+)73.86
0243	Sainik School Manasbal for maintenance of Building				
		O	25.00		
		S	-	25.00	3,45.00
					(+)3,20.00
80	General				
003	Trainings				
0099	General				
0271	State Institute of Education Kashmir				
		O	2,48.90		
		S	-	2,48.90	2,65.16
					(+)16.26
0277	State Institute of Education Jammu				
		O	2,33.30		
		S	-	2,33.30	3,55.05
					(+)1,21.75
2204	Sports and Youth Services				
101	Physical Education				
0099	General				
0949	Grant-in-Aid Sports Council				
		O	15,59.60		
		S	-	15,59.60	15,77.16
					(+)17.56

GRANT NO. 7 (Contd.)

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 (-)
2202 General Education					
01 Elementary Education					
800 Other Expenditure					
0031 Centrally Sponsored Schemes					
1030 Mid Day Meals					
	O	2,07.77			
	S	-	2,07.77	1,24.66	(-)83.11
2204 Sports and Youth Services					
102 Promotion of Art and culture					
0099 General					
0954 National Cadet Corps					
	O	8,32.77			
	S	-	8,32.77	7,57.08	(-)75.69
800 Other Expenditure					
0031 Centrally Sponsored Schemes					
2347 PYKKA (Physical Education)					
	O	6,89.35			
	S	-	6,89.35	1,77.77	(-)5,11.58

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

Head			Actual Expenditure (₹ in Lakh)
2202 General Education			
01 Elementary Education			
101 Govt. Primary Schools			
0011 State Plan Normal			
2320 Sarva Shiksha Abhiyan Kashmir			3,24,73.00
800 Other Expenditure			
0099 General			
0279 Opening of Border Block Libraries			20.57
0430 Black Board Operation			9,43.99
1399 Fallah-I-Alam Trust (Kashmir)			8,28.25
0011 State Plan Normal			
1030 Mid Day Meals			1,99.23

GRANT NO. 7 (Contd.)

Head	Actual Expenditure (₹ in Lakh)
2202 General Education	
80 General	
003 Training	
0011 State Plan Normal	
0277 State Institute of Education Jammu	3.37
004 Research	
0099 General	
0278 Research and Publication Kashmir	1,09.54
0279 Opening of Boarder Block Libraries	11.54
2204 Sports and youth Services	
102 Youth Welfare Programme for Students	
0011 State Plan Schemes	
0954 National Cadet Corps	16.93
103 Youth Welfare Programme for Non-Students	
0031 Centrally Sponsored Scheme	
1410 Organisation of NSS	36.69

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

Head	Total Grant/ Appropriation (₹ in Lakh)
2202 Education	
02 Secondary Education	
107 Scholarships	
0099 General	
0241 Grants to Sainik School Nagrota for maintenance of Building	1,56.00
0243 Sainik School Manasbal	3,04.00

CAPITAL SECTION

- 7.. Original provision of ₹ 2,44,27.12 lakh proved inadequate in view of final excess of ₹ 1,32,62.35 lakh; which requires regularisation.
8. Placement of Lumpsum Provision of ₹ 1,27.00 lakh in respect of Minor Head 201- Elementary Education under sub-head 0244-Direction & Administration, ₹ 14,35.00 lakh under sub head 1427-Physical Education & ₹ 27,41.69 lakh in respect of Minor Head 202-Secondary Education under Sub-Head 0149-Secondary Education subordinate to Major Head 4202-Capital Outlay on Education, Sports, Art & Culture without giving scheme-wise break-up has deprived Audit to make any comparison of excess/ saving Sub-Head wise; reasons for placing Lumpsum provision have not been communicated

GRANT NO. 7 (Contd.)

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

Head		Total Grant/ Appropriation	Actual Expenditure	Saving (-)
			(₹ in Lakh)	
4202	Capital Outlay on Education, Sports, Art and Culture			
01	General Education			
800	Other Expenditure			
0031	Centrally Sponsored Scheme			
1030	Mid Day Meals			
	O	1,61,32.12		
	S	-	1,61,32.12	(-)44,62.45
03	Sports and Youth services			
800	Other Expenditure			
0031	Centrally Sponsored Scheme			
2347	PYKKA (Director Youth Services)			
	O	13,37.65		
	S	-	13,37.65	(-)12,15.54

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

Head	Total Grant/ Appropriation
	(₹ in Lakh)
4202 Capital Outlay on Education, Sports, Art and Culture	
01 General Education	
201 Elementary Education	
0011 State Plan Normal	
2322 Rashtriya Madhmik Shiksha Abhiyan Kashmir	2,39.38
0031 Centrally Sponsored Schemes	
1227 Strengthening of DIET	14,98.17
800 Other Expenditure	
0031 Centrally Sponsored Schemes	
2281 Vocational Training Project (Computer)	9,16.11

GRANT NO. 7 (Concl'd.)

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

Head	Actual Expenditure (₹ in Lakh)
4202 Capital Outlay on Education, Sports, Art and Culture	
<i>01 General Education</i>	
201 Elementary Education	
0011 State Plan Normal	
2319 Serva Sikhsha Abhiyan Jammu	1.95
2320 Serva Sikhsha Abhiyan Kashmir	54,34.97
800 Other Expenditure	
0031 Centrally Sponsored Schemes	
0388 Construction of Guttred Schools	71.66

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 (-)
Revenue :				
Voted-				
Original	45,56,99,86	45,56,99,86	38,12,69,28	(-)7,44,30,58
Supplementary	-			
Amount surrendered during the year				...
<i>Charged</i>				
Original	33,01,48,00	33,01,48,00	30,00,92,11	(-)3,00,55,89
Supplementary	-			
Amount surrendered during the year				...
Capital:				
Voted-				
Original	2,53,25,69	2,53,25,69	8,88,13	(-)2,44,37,56
Supplementary	-			
Amount surrendered during the year				...

GRANT NO. 8 (Contd.)

		Total Grant/ Appropriation	Actual Expenditure (₹ in thousand)	Excess (+) Saving (-)
<i>Charged-</i>				
Original	12,30,82,00	12,30,82,00	41,46,90,96	(+)29,16,08,96
Supplementary	-			
Amount surrendered during the year				...
Notes and Comments:				

Revenue Section

1. In the Voted Section Original Provision of ₹ 45,56,99.86 lakh proved excessive in view of the final saving of ₹ 7,44,30.58 lakh. No portion of the final saving of ₹ 7,44,30.58 lakh was anticipated and surrendered. Saving in the Grant occurred during last two years 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)		
2035 Collection of Other Taxes on Property and Capital Transactions				
101 Taxes on Immovable Property				
0099 General				
0244 Direction and Administration.				
	O 65.00			
	S -	65.00	59.67	(-)5.33
2039 State Excise				
001 Direction and Administration				
0099 General				
0334 Commissioner's Office				
	O 24,96.91			
	S -	24,96.91	19,69.78	(-)5,27.13
2040 Taxes on Sales, Trade etc				
001 Direction and Administration				
0099 General				
0334 Commissioner's Office				
	O 41,49.16			
	S -	41,49.16	37,94.53	(-)3,54.63

GRANT NO. 8 (Contd.)

Head		Total Grant/ Appropriation (₹ in Lakh)	Actual Expenditure	Saving (-)
2040 Taxes on Sales, Trade etc				
800 Other Expenditure				
0099 General				
1429 Sales Tax Tribunal				
	O	81.88		
	S	-	81.88	(-)10.41
2045 Other Taxes and Duties on Commodities and Services				
104 Collection Charges, Taxes on Goods				
0968 Collection Charges-Taxes on Goods and Passengers				
	O	2,55.51		
	S	-	2,55.51	(-)1,31.52
0983 Collection Charges-Entertainment Tax				
	O	45.28		
	S	-	45.28	(-)6.72
2054 Treasury and Accounts Administration				
003 Trainings				
0099 General				
0328 Accountancy Training School Srinagar				
	O	1,69.27		
	S	-	1,69.27	(-)12.98
0329 Northern Zonal Accountancy Training School Jammu				
	O	2,58.06		
	S	-	2,58.06	(-)5.95
095 Directorate of Accounts and Treasuries				
0099 General				
0316 Directorate of Audit & Inspection				
	O	4,90.70		
	S	-	4,90.70	(-)71.29
0326 Deputy Director				
	O	4,27.62		
	S	-	4,27.62	(-)45.06
097 Treasury Establishment				
0099 General				
0324 Muffasil Treasuries				
	O	24,68.38		
	S	-	24,68.38	(-)2,21.85

GRANT NO. 8 (Contd.)

Head			Total Grant/ Appropriation (₹ in Lakh)	Actual Expenditure	Saving (-)
2054	Treasury and Accounts Administration				
003	Trainings				
0099	General				
0335	District Treasuries				
		O	21,30.13		
		S	-	21,30.13	(-)6,39.54
098	Local Fund Audit				
0099	General				
0314	Local Fund Audit Organisation				
		O	3,33.16		
		S	-	3,33.16	(-)98.13
800	Other Expenditure				
0011	State Plan Normal				
2341	NFB Finance				
		O	8,63.81		
		S	-	8,63.81	(-)4,02.43
0099	General				
0310	Divisional Fund Office Jammu/ Srinagar				
		O	2,83.65		
		S	-	2,83.65	(-)48.24
0312	Directorate of Fund Organisation				
		O	3,13.74		
		S	-	3,13.74	(-)75.92
1190	District Fund Offices				
		O	28,23.19		
		S	-	28,23.19	(-)4,83.47
2071	Pension and Other Retirement Benefits				
01	Civil				
117	Government Contribution for Defined Contribution Pension				
0099	General				
2327	Government Contribution				
		O	75,38.75		
		S	-	75,38.75	(-)36,36.87

GRANT NO. 8 (Contd.)

Head			Total Grant/ Appropriation (₹ in Lakh)	Actual Expenditure	Saving (-)
2235 Social Security and Welfare					
02	<i>Social Welfare</i>				
001	Direction and Administration				
0099	General				
0244	Direction and Administration				
		O	7,66.26		
		S	-	7,66.26	(-)1,67.30
60	<i>Other Social Security and Welfare Programmes</i>				
102	Child Welfare				
0099	General				
0313	Insurance Scheme				
		O	40.00		
		S	-	40.00	(-)37.50
105	Interest on General and Reserve Fund				
0099	General				
0323	State Contribution for Group Insurance				
		O	13,10.00		
		S	-	13,10.00	(-)10,04.00
107	Swatantra Sainik Saman Pension Scheme				
0099	General				
0965	Pension to Freedom Fighters and their Dependants etc.				
		O	3,00.00		
		S	-	3,00.00	(-)1,47.76

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

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess(+)
2030 Stamps and Registration					
01	<i>Stamps-Judicial</i>				
001	Direction and Administration				
0099	General				
0344	State Stamp Deptt.				
		O	18,35.72		
		S	-	18,35.72	(+)36.44

GRANT NO. 8 (Contd.)

Head	Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess(+)
2054 Treasury and Accounts Administration			
095 Directorate of Accounts and Treasuries			
0099 General			
0312 Directorate of Accounts and Treasuries			
	O 6,70.48		
	S -	6,70.48	9,64.21 (+)2,93.73
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)	
2039 State Excise			
001 Direction and Administration			
0099 General			
0417 Superintendence			1.09
2054 Treasury and Accounts Administration			
097 Treasury Establishment			
0011 State Plan Normal			
0335 District Treasuries			5.23
2075 Miscellaneous General Services			
104 Pensions and Awards in consideration of distinguished Services			
0099 General			
0975 Pension & Award Consideration of Distinguished Services			7.07
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 ₹ 6.72 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 ₹ 1,54.61 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.			

GRANT NO. 8 (Contd.)

7. An amount of ₹ 7,00,00.00 lakh & ₹ 1,00.00 lakh as provision for Dearness Allowance & Medical Reimbursement respectively was placed under the Sub-Head 0418-Finance Department subordinate to Major Head 2054-Treasury & Accounts Administration. Further, allocation amongst various Controlling Officers was not received in the Audit Department for apportioning the same to the relevant Heads/Grants and resulting in the overstated expenditure vis-à-vis Budgetary provisions to the extent of DA/Medical Reimbursement/ Pay Revision paid to the State Govt. Employees under various Grants. Also placement of Lumpsum Budgetary Grant of ₹ 35,23,86.25 lakh under Minor Head 101 & 115 against 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 ₹ 18,35.72 lakh was placed at the disposal of Commissioner Commercial Tax (Controlling Officers) under the Scheme 0344 State Stamps Department subordinate to Minor Head 001 Direction and Administration and Major Head 2030-Stamps and Registration, when the expenditure of ₹ 4,38.11 lakh was incurred in the Schemes like cost of Stamps, Hundi, 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 *Charged* Section Original Provision of ₹ 33,01,48.00 lakh proved excessive in view of final saving of ₹ 3,00,55.89 lakh. No portion of final saving of ₹ 3,00,55.89 lakh was anticipated or surrendered.
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 (-)
2049 Interest Payments			
01 Interest on Internal Debt			
101 Interest on Market Loans			
0099 General			
0191 Interest on Market Loans			
	O 15,12,30.00		
	S -	15,12,30.00	12,88,89.11 (-)2,23,40.89
04 Interest on loans and Advances from Central Government			
101 Interest on Market Loans			
0099 General			
0723 Interest on Loan and Advances from Central Government			
	O 1,25,73.00		
	S -	1,25,73.00	90,99.56 (-)34,73.44
05 Interest on Reserve Fund			
105 Interest on General and Reserve Fund			
0185 Interest on other obligations			
	O 1,36,79.00		
	S -	1,36,79.00	46,45.87 (-)90,33.13

GRANT NO. 8 (Contd.)

11. Against the Lumpsum Appropriation of ₹ 3,54,47.00 lakh (*Charged*) under Sub-Head 0163- Interest on Other Internal Debt subordinate to Major Head 2049- Interest payments, the expenditure has appeared under the following Head/Schemes which were not contemplated in the Approved Demand for Grants.

Head	Total Expenditure (₹ in Lakh)
2049 Interest Payments	
<i>01 Interest On Internal Debt</i>	
200 Interest	
0099 General	
0186 NABARD	1,35,26.38
0302 Rural Electrification Corporation	26,82.67
1585 General Insurance Schemes (GIC)	82.99
2120 Interest on Power Bonds	61,38.50
2121 Life Insurance Scheme(LIC)	1,30,61.13
2122 New India Assurance (NIA)	3.18
2124 United India Assurance (UIA)	14.76
9899 Normal Ways and Means Advances from RBI	3,68.11

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	
<i>01 Interest on Internal Debt</i>	
101 Interest on Market Loans	
0099 General	
0184 Interest on Bank Overdraft	20,00.00
<i>04 Interest on Loans and Advances from Central Government</i>	
104 Interest on Small Savings and Provident Funds	
0099 General	
0171 Share of Small Saving	3,30,05.00
<i>60 Interest on Other Obligations</i>	
701 Miscellaneous	
0099 General	
2120 Interest on Power Bonds	61,39.00

GRANT NO. 8 (Contd.)

13. In the *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*

123	Interest on Investment on Special Securities issued to National Small Savings Fund of the Central	3,21,60.88
0099	General	
305	Management of Debt	3,18.83

14. 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 ₹ 32,32.90 lakh and ₹ 8,58,67.24 lakh respectively has been adjusted in the accounts by the State Govt. on adhoc basis

Capital Section

15. In the Voted Capital Section, Original Provision of ₹ 2,53,25.69 lakh proved excessive in view of the final saving of ₹ 2,44,37.56 lakh. No portion of final saving of ₹ 2,44,37.56 lakh was anticipated and surrendered.

16. Persistent saving occurred during the last five years also as detailed under:-

Year	Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
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
2012-2013	2,67,12.69	18,47.24	(-)2,48,65.45

17. In the 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(-)
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6235 Loans for Social Security and Welfare

02 *Social Welfare*

190 Investment in Public Sector and Other Undertakings

0099 General

0668 Secretary Finance

O	20,00.00			
S	-	20,00.00	3,22.39	(-)16,77.61

GRANT NO. 8 (Contd.)

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

Head	Total Grant/ Appropriation (₹ in Lakh)
4059 Capital Outlay on Public Works	
80 General	
800 Other Expenditure	
0011 State Plan Normal	
2341 NFB Finance	15,31.69
4851 Capital Outlay on Village and Small Industries	
190 Investment in Public Sector and Other Undertakings	
0011 State Plan Normal	
1455 Market Development Assistance	6,00.00
5475 Capital Outlay on Other General Economic Services	
800 Other Expenditure	
0011 State Plan Normal	
1006 Upgradation Grant	2,11,94.00

19. Expenditure under the following Heads /Schemes was incurred without the budget provisions; reasons thereof not communicated.

Head	Actual Expenditure (₹ in Lakh)
4059 Capital Outlay on Public Works	
60 Other Buildings	
800 Other Expenditure	
0011 State Plan Normal	
2341 NFB Finance	16.00
4851 Capital Outlay on Village and Small Industries	
103 Handloom Industries	
0011 State Plan Normal	
1455 Market Development Assistance	5,41.84
5465 Investments in General Financial and Trading Institutions	
800 Other Expenditure.	
0099 General	
0334 Commissioner's Office	7.90

GRANT NO. 8 (Concl.d.)

20. In the *Charged* Section, Original provision of ₹ 12,30,82.00 lakh proved meager in view of the final excess of ₹ 29,16,08.96 lakh; which requires regularization.
21. Placement of Lumpsum Appropriation of ₹ 11,32,26.00 lakh under Major Head 6003- Internal Debt of State Government and ₹ 98,56.00 lakh under Major Head 6004 - Loans and Advances from Central Govt. against which total expenditure of ₹ 40,68,11.75 lakh and ₹ 78,79.21 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.
22. In the *Charged* Section, persistent excess over the Grant occurred during the last five years also as detailed under:-

Year	Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess (+)
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
2012-2013	13,17,18.00	50,85,46.15	(+)37,68,28.15

GRANT NO. 9 – PARLIAMENTARY AFFAIRS DEPARTMENT

MAJOR HEADS

2011 State Legislature

7610 Loans to Government Servants etc

		Total Grant/ Appropriation	Actual Expenditure (₹ in thousand)	Excess (+) Saving (-)
Revenue :				
Voted-				
Original	32,97,46			
		34,91,07	32,64,86	(-)2,26,21
Supplementary	1,93,61			
Amount surrendered during the year				...
<i>Charged</i>				
Original	87,70			
		92,70	78,47	(-)14,23
Supplementary	5,00			
Amount surrendered during the year				...
Capital:				
Voted-				
Original	50,00			
		50,00	15,65	(-)34,35
Supplementary				
Amount surrendered during the year				...

Notes and Comments:

Revenue Section

- Supplementary Grant of ₹ 1,93.61 lakh proved excessive in view of the final saving of ₹ 2,26.21 lakh. The expenditure did not come even upto the level of original provision of ₹ 32,97.46 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(-)
2011 State Legislature				
02	State/Union Territory Legislature			
102	Legislative Council			
0099	General			
0892	Legislative Council			
	O	3,73.00		
	S	28.80	4,01.80	(-)16.49
103	Legislative Secretariat			
0891	Legislative Assembly Secretariat			
	O	15,69.56		
	S	98.00		
	R	-15.22	16,52.34	(-)3,73.80

GRANT NO. 9 (Contd.)

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 (+)
2011 State Legislature				
02 State/Union Territory Legislature				
101 Legislative Assembly				
0099 General				
0890 J&K Legislative Assembly Secretariat				
	O	7,80.80		
	S	13.50		
	R	15.22	8,09.52	8,28.09
				(+)18.57
103 Legislative Secretariat				
0099 General				
0892 J&K Legislative Council				
	O	5,74.10		
	S	53.31		
	R		6,27.41	7,72.19
				(+)1,44.78

4. In the *Charged* Section Supplementary grant of ₹ 5.00 lakh proved excessive in view of final saving of ₹ 14.23 lakh.

5. In the *Charged* section persistent saving occurred during the last four years also.

Year	Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
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
2012-2013	89.20	54.26	(-)34.94

6. In the *Charged* section saving occurred mainly under the following Head/Schemes.

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving(-)
2011 State Legislature				
02 State/Union Territory Legislature				
101 Legislative Assembly				
0099 General				
0890 Legislative Assembly				
	O	44.30		
	S	5.00	49.30	43.60
				(-)5.70

GRANT NO. 9 (Concl'd.)

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving(-)
2011	State Legislature			
02	State/Union Territory Legislature			
101	Legislative Assembly			
0099	General			
0892	Legislative Council			
	O	43.40		
	S	-	43.40	34.87
				(-)8.53

Capital Section

7. Original provision of ₹ 50.00 lakh proved excessive in view of final saving of ₹ 34.35 lakh; reasons thereof were not communicated.
9. Persistent saving occurred during the last five years also.

Year	Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
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
2012-2013	52.50	9.35	(-)43.15

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

		Total Grant/ Appropriation	Actual Expenditure (₹ in thousand)	Excess (+) Saving (-)
Revenue :				
Voted-				
Original	2,06,35,06	2,06,35,06	1,41,07,29	(-)65,27,77
Supplementary	-			
Amount surrendered during the year				
<i>Charged</i>				
Original	26,76,35	26,76,35	22,95,52	(-)3,80,83
Supplementary	-			
Amount surrendered during the year				
Capital:				
Voted-				
Original	22,00,00	22,00,00	-	(-)22,00,00
Supplementary	-			
Amount surrendered during the year				...
Notes and Comments:				

Revenue Section

1. Original grant of ₹ 2,06,35.06 lakh proved excessive in view of the final saving of ₹ 65,27.77 lakh which was neither anticipated nor surrendered.
2. 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(-)
2008-2009	1,36,90.87	1,11,57.18	(-) 25,33.69
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
2012-2013	1,88,13.38	1,26,12.80	(-)62,00.58

GRANT NO.10 (Contd.)

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

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2014 Administration of Justice				
102 High Courts				
0099 General				
0495 High Court				
	O	27,10.00		
	S	-		
		27,10.00	7,61.40	(-)19,48.60
103 Special Courts				
0099 General				
2351 Special Courts for CBI				
	O	66.95		
	S	-		
		66.95	11.46	(-)55.49
105 Civil and Session Courts				
0099 General				
0488 District and Session Judges				
	O	1,22,32.75		
	S	-		
		1,22,32.75	78,48.90	(-)43,83.85
1243 TADA Courts/ Temporary Courts				
	O	43.62		
	S	-		
		43.62	28.45	(-)15.17
114 Legal Advisors and Counsels				
0099 General				
0499 Advocate General				
	O	4,89.15		
	S	-		
		4,89.15	3,60.29	(-)1,28.86
116 State Administrative Tribunals				
0099 General				
0511 Human Rights Commission				
	O	4,19.84		
	S	-		
		4,19.84	3,87.25	(-)32.59
2015 Elections				
102 Electoral Officers				
0099 General				
0493 Chief Electoral Officers Office				
	O	32,39.20		
	S	-		
		32,39.20	30,73.85	(-)1,65.35

GRANT NO.10 (Contd.)

Head		Total Grant/ Appropriation (₹ in Lakh)	Actual Expenditure	Saving (-)
2030 Stamps and Registration				
03 Registration				
001 Direction and Administration				
0099 General				
0244 Direction and Administration				
	O	86.16		
	S	-	76.75	(-)9.41
2041 Taxes on Vehicles				
800 Other Expenditure				
0099 General				
0506 State Transport Appellate Court/ MACT Srinagar				
	O	44.95		
	S	-	39.46	(-)5.49
2070 Other Administrative Services				
104 Vigilance				
0099 General				
0495 High Court				
	O	48.64		
	S	-	42.25	(-)6.39
800 Other Expenditure				
0099 General				
2108 State Accountability Commission				
	O	2,94.38		
	S	-	2,08.47	(-)85.91
4. Saving in the Grant was partly counterbalanced by the excess under the following Head/Schemes; reasons for which have not been communicated				

Head		Total Grant/ Appropriation (₹ in Lakh)	Actual Expenditure	Excess (+)
2014 Administration of Justice				
103 Special Courts				
0099 General				
0889 State Legal Services Authority				
	O	5,73.87		
	S	-	8,84.73	(+)3,10.86
114 Legal Advisors and Counsels				
0099 General				
1248 Public Prosecutors				
	O	2,70.09		
	S	-	2,77.28	(+)7.19

GRANT NO.10 (Conclld.)

5. In the revenue *charged* section Original Provision of ₹ 26,76.35 lakh proved excessive in view of the final saving of ₹ 3,80.83 lakh. No portion of final saving of ₹ 3,80.83 lakh was either anticipated or surrendered.

Capital Section

6. In the capital section NIL expenditure has appeared against the provision of ₹ 22,00.00 lakh under Sub head 0495-High Court subordinate to Major Head 4059-Capital Outlay on Public Works; reasons for which were 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 & Steel Industries****4853 Capital Outlay on Non-ferrous Mining and Metallurgical Industries****6885 Loans for Other Industries and Minerals**

	Total Grant/ Appropriation	Actual Expenditure (₹ in thousand)	Excess (+) Saving (-)
Revenue :			
Voted-			
Original	2,37,74,88	2,37,74,88	1,95,57,70
			(-)42,17,18
Supplementary	-		
Amount surrendered during the year			...
Capital:			
Voted-			
Original	1,75,51,52	1,75,51,52	1,65,79,68
			(-)9,71,84
Supplementary	-	-	-
Amount surrendered during the year			...
Notes and Comments:			

Revenue Section

1. Original provision of ₹ 2,37,74.88 lakh proved excessive in view of the final saving of ₹ 42,17.18 lakh. No portion of the final saving of ₹ 42,17.18 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(-)
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
2012-2013	2,11,26.39	1,78,92.45	(-)32,33.94

GRANT NO.11 (Contd.)

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

Head			Total Grant/ Appropriation (₹ in Lakh)	Actual Expenditure	Saving (-)
2851	Village and Small Industries				
001	Direction and Administration				
0099	General				
2202	Director Industries, Jammu				
		O	2,32.61		
		S	-	2,32.61	(-)38.82
101	Industrial Estate				
0099	General				
0811	Industrial Estate Barzulla				
		O	30.63		
		S	-	30.63	(-)14.26
1590	Industrial Estate Rural & Urban Kashmir				
		O	54.30		
		S	-	54.30	(-)34.37
2188	Industrial Estate Rural & Urban Jammu				
		O	39.18		
		S	-	39.18	(-)22.07
102	Small Scale Industries				
0099	General				
0408	DIC Scheme Kashmir				
		O	13,68.50		
		S	-	13,68.50	(-)2,99.94
0796	Industrial Training Centres				
		O	1,58.88		
		S	-	1,58.88	(-)23.69
0798	Footwear and Leather Goods Demonstration Centres Kashmir				
		O	69.24		
		S	-	69.24	(-)24.11
0806	Central Market Jammu				
		O	18.91		
		S	-	18.91	(-)7.04
0807	Works-cum-production centre Kathua				
		O	33.46		
		S	-	33.46	(-)20.51
0809	Rural Artisans Programme				
		O	1,72.11		
		S	-	1,72.11	(-)19.76

GRANT NO.11 (Contd.)

Head			Total Grant/ Appropriation (₹ in Lakh)	Actual Expenditure	Saving (-)
2851	Village and Small Industries				
102	Small Scale Industries				
0099	General				
1907	Knitting Training Centre				
	O	1,06.49			
	S	-	1,06.49	89.64	(-)16.85
2270	Knitting Training Centre / Director Industries Jammu				
	O	2,20.90			
	S	-	2,20.90	1,30.77	(-)90.13
2271	DIC Schemes / Director Industries Jammu				
	O	11,51.00			
	S	-	11,51.00	7,27.35	(-)4,23.65
103	Handloom Industries				
0099	General				
0244	Direction and Administration				
	O	17,79.95			
	S	-	17,79.95	15,67.95	(-)2,12.00
0814	UNDP Project Nowshera Srinagar				
	O	2,86.27			
	S	-	2,86.27	1,93.19	(-)93.08
104	Handicraft Industries				
0099	General				
0805	Direction and Administration Handicrafts and Subordinate Offices				
	O	1,07,58.93			
	S	-	1,07,58.93	90,94.56	(-)16,64.37
0011	State Plan Normal				
0805	Direction and Administration Handicrafts and Subordinate Offices				
	O	10,88.08			
	S	-	10,88.08	6,99.43	(-)3,88.65
800	Other Expenditure				
0099	General				
1588	Industrial Exhibition Srinagar				
	O	9.34			
	S	-	9.34	2.26	(-)7.08
2853	Non-Ferrous Mining and Metallurgical Industries				
02	Regulation and Development of Mines				
001	Direction and Administration				
0099	General				
0244	Direction and Administration				
	O	39,32.36			
	S	-	39,32.36	29,44.47	(-)9,87.89

GRANT NO.11 (Contd.)

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

Head	Total Grant/ Appropriation	Actual Expenditure	Excess (+)
	(₹ in Lakh)		
2851 Village and Small Industries			
105 Khadi and Village Industries			
0099 General			
0802 Grant-in-Aid Contribution and Subsidies			
O	14,36.00		
S	-	14,36.00	15,71.00
			(+)1,35.00

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

Head	Total Grant/ Appropriation	
	(₹ in Lakh)	
2851 Village and Small Industries		
101 Industrial Estates		
0011 State Plan Normal		
0404 DIC Infrastructural Development		10.00
0408 DIC Scheme Kashmir		8.00
2269 DIC Infrastructural Dev/Dir. Industries Jammu		10.00
102 Small scale industries		
0031 Centrally Sponsored Schemes		
2267 Census Small Scale Units		38.62
103 Handloom Industries		
0011 State Plan Normal		
0244 Direction and Administration		54.00

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

Head	Actual Expenditure
	(₹ in Lakh)
2851 Village and Small Industries	
001 Direction and Administration	
0011 State Plan Normal	
0812 Direction Office Industries	20.83
101 Industrial Estate	
0011 State Plan Normal	
2271 DIC Schemes Jammu	1,16.59

GRANT NO.11 (Contd.)

Head	Actual Expenditure (₹ in Lakh)
2851 Village and Small Industries	
102 Small Scale Industries	
0011 State Plan Normal	
2271 DIC Schemes/Dir. Industries Jammu	5.49
103 Handloom Industries	
0011 State Plan Normal	
0367 Handloom Industries	26.95

Capital Section

7. Original provision of ₹ 1,75,51.52 lakh proved excessive in view of the final saving of ₹ 9,71.84 lakh. No portion of final saving of ₹ 9,71.84 lakh was anticipated surrendered.
8. Significant saving occurred mainly under the following Heads/Schemes; reasons for which were not communicated.

Head	Total Grant/ Appropriation (₹ in Lakh)	Actual Expenditure	Saving(-)
4851 Capital Outlay on Village and Small Industries			
101 Industrial Estates			
0011 State Plan Normal			
0404 DIC Infrastructural Development, Kashmir			
O 29,90.00			
S -	29,90.00	23,45.27	(-)6,44.73
2269 DIC infrastructural Development /Director Industries Jammu			
O 19,90.00			
S -	19,90.00	5,55.67	(-)14,34.33
0011 State Plan Normal			
2271 DIC Schemes / Director Industries Jammu			
O 16,06.00			
S -	16,06.00	5,11.41	(-)10,94.59
103 Handloom Industries			
0011 State Plan Normal			
0367 Handloom Industries			
O 2,31.02			
S -	2,31.02	2,18.16	(-)12.86
0399 Handloom Development Corporation			
O 3,50.00			
S -	3,50.00	2,62.50	(-)87.50

		GRANT NO.11 (Contd.)			
Head		Total Grant/ Appropriation	Actual Expenditure	Saving(-)	
		(₹ in Lakh)			
4851	Capital Outlay on Village and Small Industries				
104	Handicraft Industries				
0011	State Plan Normal				
0383	Handicraft Corporation Industry				
	O	1,50.00			
	S	-	1,50.00	87.50	(-)62.50
105	Khadi and Village Industries Board				
0011	State Plan Normal				
0365	Assistance to Khadi and Village Industries Board				
	O	72.20			
	S	-	72.20	54.15	(-)18.05
4852	Capital Outlay on Iron & Steel Industries				
02	<i>Manufacture</i>				
190	Investment in Public Sector and Other Undertakings				
0011	State Plan Normal				
0711	Investment in SIDCO				
	O	3,70.00			
	S	-	3,70.00	2,77.50	(-)92.50
1224	SICOP				
	O	1,00.00			
	S	-	1,00.00	75.00	(-)25.00
4853	Capital Outlay on Non-ferrous Mining and Metallurgical Industries				
01	<i>Mineral Exploration and Development</i>				
190	Investment in Public Sector and Other Undertakings				
0011	State Plan Normal				
0377	Jammu and Kashmir Minerals Limited				
	O	1,40.00			
	S	-	1,40.00	1,26.00	(-)14.00
0977	Geology & Mining				
	O	2,91.00			
	S	-	2,91.00	0.07	(-)2,90.93
6885	Other Loans to Industries and Minerals				
01	<i>Loans to Industrial Financial Institutions</i>				
190	Investment in Public Sector and Other Undertakings				
0099	General				
1211	Assistance to Public Sector Units				
	O	69,00.00	69,00.00	24,74.70	(-)44,25.30
	S	-			

GRANT NO.11 (Contd.)

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

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess(+)
4851	Capital Outlay on Village and Small Industries			
101	Industrial Estates			
0011	State Plan Normal			
0408	DIC Schemes, Kashmir			
	O	6,25.05		
	S	-	6,25.05	(+)14,36.39
104	Handicraft Industries			
0011	State Plan Normal			
0363	Handicraft Industries			
	O	8,86.25		
	S	-	8,86.25	(+)1,15.26

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 & Kashmir Industries
	2,50.00

11. Expenditure under the following Head/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
101	Industrial Estates
0011	State Plan Normal
2346	Jammu & Kashmir Industries
102	Small Scale Industries
0011	State Plan Normal
0408	DIC Schemes
0812	Direction Office Industries
2271	DIC Schemes/ Dir Industries Jammu
	1,28.31
	2,62.50
	1,41.96
	7.08
	20.23

GRANT NO.11 (Concl.d.)

Head	Actual Expenditure (₹ in Lakh)
4851 Capital Outlay on Village and Small Industries	
104 Handicraft Industries	
0011 State Plan Normal	
0805 Direction and Administration Handicraft and Subordinate Offices	16.13
4853 Capital Outlay on Non-ferrous Mining and Metallurgical Industries	
01 <i>Mineral Exploration and Development</i>	
004 Research and Development	
0011 State Plan Normal	
0977 Geology & Mining	61.95
190 Investment in Public Sector and Other Undertakings	
0011 State Plan Normal	
1216 J & K Cement	2,00.00
800 Other Expenditure	
0011 State Plan Normal	
0977 Geology & Mining	1,51.54
6885 Loans for Other Industries and Minerals	
01 <i>Loans to Industrial Financial Institutions</i>	
800 Other Loans	
0099 General	
1211 Assistance to Public Sector Units	49,39.49

GRANT NO. 12 – AGRICULTURE DEPARTMENT

MAJOR HEADS

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

		Total Grant/ Appropriation	Actual Expenditure (₹ in thousand)	Excess (+) Saving (-)
Revenue :				
Voted-				
Original	7,57,73,66	7,57,73,66	6,67,07,21	(-)90,66,45
Supplementary	-			
Amount surrendered during the year				
Capital:				
Voted-				
Original	3,94,24,21	3,94,24,21	2,35,18,61	(-)1,59,05,60
Supplementary	-			
Amount surrendered during the year				...
Notes and Comments:				

Revenue Section

1. Original Provision of ₹ 7,57,73.66 lakh in the Grant proved excessive in view of the final saving of ₹ 90,66.45 lakh. No portion of final saving was anticipated and surrendered. Saving in the Grant occurred during last year also.

GRANT NO. 12 (Contd.)

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 (-)
2029 Land Revenue					
800 Other Expenditure					
0099 General					
0067 Rakhs and Farms Kashmir					
	O	2,47.88			
	S	-	2,47.88	1,92.39	(-)55.49
2236 Nutrition					
02 <i>Distribution of Nutritious Food and Beverages</i>					
800 Other Expenditure					
0099 General					
0063 Community Canning and Fruit preservation Centre, Kashmir					
	O	1,82.34			
	S	-	1,82.34	86.37	(-)95.97
2313 Community Canning and Fruit preservation Centre, Jammu					
	O	1,56.60			
	S	-	1,56.60	1,08.48	(-)48.12
2250 Other Social Services					
800 Other Expenditure					
0099 General					
0061 Director Agriculture Kashmir					
	O	86.87			
	S	-	86.87	39.53	(-)47.34
0339 Zoological and Public Gardens					
	O	35.77			
	S	-	35.77	21.87	(-)13.90
0433 Production of Nucleous Seeds					
	O	54.30			
	S	-	54.30	26.88	(-)27.42
2401 Crop Husbandry					
001 Direction And Administration					
0099 General					
0027 Agriculture Tehsil Development Services (Kashmir)					
	O	9,82.37			
	S	-	9,82.37	9,19.52	(-)62.85
0031 Superintendence (Jammu)					
	O	1,87.38			
	S	-	1,87.38	1,65.80	(-)21.58

GRANT NO. 12 (Contd.)

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2401	Crop Husbandry				
001	Direction And Administration				
0099	General				
0035	Superintendence (Kashmir)				
	O	95.46			
	S	-	95.46	68.72	(-)26.74
0039	Director Agriculture (Jammu)				
	O	8,04.38			
	S	-	8,04.38	7,17.05	(-)87.33
0043	Director of Agriculture Kashmir				
	O	21,51.41			
	S	-	21,51.41	9,42.39	(-)12,09.02
0231	Agriculture Tehsil Development Services (Jammu)				
	O	10,64.18			
	S	-	10,64.18	9,85.77	(-)78.41
103	Poultry Development				
0099	General				
0019	Seed Multiplication Farm (Kashmir)				
	O	2,05.33			
	S	-	2,05.33	1,41.43	(-)63.90
0156	Seed Processing Unit Jammu				
	O	56.03			
	S	-	56.03	50.39	(-)5.64
105	Manures and Fertilizers				
0099	General				
0045	Development of Local Manurial Resources (Kashmir)				
	O	1,62.22			
	S	-	1,62.22	71.21	(-)91.01
1430	Development of Local Manurial Resources (Jammu)				
	O	2,09.28			
	S	-	2,09.28	1,67.54	(-)41.74
107	Fodder and Feed Development				
0099	General				
0995	Plant protection service (Jammu)				
	O	3,67.19			
	S	-	3,67.19	2,72.23	(-)94.96
108	Commercial Crops				
0099	General				
0076	Saffron Cultivation Kashmir				
	O	23.41			
	S	-	23.41	12.04	(-)11.37

GRANT NO. 12 (Contd.)

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2401 Crop Husbandry				
108 Commercial Crops				
0099 General				
0080 Potato Development Schemes (Jammu)				
	O	1,79.22		
	S	-	1,79.22	(-)25.93
0086 Development of Zeera Cultivation(Kashmir)				
	O	14.11		
	S	-	14.11	(-)7.94
1431 Floriculture Development (Kashmir)				
	O	1,54.63		
	S	-	1,54.63	(-)50.92
109 Extension and Farmers Training				
0099 General				
0062 Information Farm Radio Services (Kashmir)				
	O	69.39		
	S	-	69.39	(-)10.15
0072 Improved Agriculture Practices (Kashmir)				
	O	87.74		
	S	-	87.74	(-)36.42
1217 Training of Gram Sevaks (Kashmir)				
	O	11.80		
	S	-	11.80	(-)8.06
1435 Training and Visits Jammu				
	O	48,66.16		
	S	-	48,66.16	(-)4,81.10
1442 Information Farm Radio Service (Jammu)				
	O	98.24		
	S	-	98.24	(-)22.71
111 Agricultural Economics and Statistics Development of Pulses				
0099 General				
0058 Planning Cell in Agri. Direction Office Kashmir				
	O	33.41		
	S	-	33.41	(-)21.63
113 Agricultural Engineering				
0099 General				
0054 Improved Agriculture Implements				
	O	3,13.77		
	S	-	3,13.77	(-)1,17.03

GRANT NO. 12 (Contd.)

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2401 Crop Husbandry				
113 Agricultural Engineering				
0099 General				
0233 Bio Gas Development				
	O	94.07		
	S	-	94.07	(-)22.07
0356 Improved Agriculture Implements (Jammu)				
	O	1,41.27		
	S	-	1,41.27	(-)43.22
119 Horticulture and Vegetable Crops				
0099 General				
0014 Soil Survey Jammu				
	O	87.02		
	S	-	87.02	(-)24.45
0020 Development of Walnut Production for export				
	O	57.84		
	S	-	57.84	(-)8.09
0022 Horticulture information and Publication Services / Kashmir				
	O	44.18		
	S	-	44.18	(-)9.25
0030 Intensive Fruit Production Programme / Kashmir				
	O	9,69.49		
	S	-	9,69.49	(-)3,80.18
0036 District Offices Kashmir				
	O	3,31.85		
	S	-	3,31.85	(-)62.24
0038 Superintendence (Divisional Level) Kashmir				
	O	86.32		
	S	-	86.32	(-)20.35
0042 Double Crop Scheme Jammu				
	O	6.50		
	S	-	6.50	(-)5.45
0044 Direction Jammu				
	O	30.35		
	S	-	30.35	(-)8.46
0048 Development of Vegetable (Kashmir Division)				
	O	5,26.67		
	S	-	5,26.67	(-)12.90
0050 Development of Vegetables (Jammu Division)				
	O	5,06.12		
	S	-	5,06.12	(-)1,18.02
0096 Development of Horticulture in Kandi Kashmir Region				
	O	7,79.43		
	S	-	7,79.43	(-)3,19.92

GRANT NO. 12 (Contd.)

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2401 Crop Husbandry				
119 Horticulture and Vegetable Crops				
0099 General				
0100 Plant Protection Services, Kashmir				
	O	4,52.36		
	S	-	4,52.36	(-)1,25.11
0234 Establishment of Vegetable Farm and Kitchen Gardening Agriculture Kashmir				
	O	72.38		
	S	-	72.38	(-)36.58
0244 Direction and Administration				
	O	17,23.66		
	S	-	17,23.66	(-)4,06.04
0261 Production and Supply of European type of Vegetable Agriculture Kashmir				
	O	1,08.17		
	S	-	1,08.17	(-)34.31
1255 Intensive Agriculture District Programme and Clash Programme				
	O	45.82		
	S	-	45.82	(-)7.46
1434 Training and Visits NAEP Kashmir				
	O	49,69.82		
	S	-	49,69.82	(-)11,55.27
1482 Maintenance of Departmental Orchards and Nurseries (Kashmir)				
	O	6,39.27		
	S	-	6,39.27	(-)1,93.52
1485 NAEP				
	O	51.72		
	S	-	51.72	(-)50.50
2088 Director Horticulture Jammu				
	O	11,70.34		
	S	-	11,70.34	(-)1,37.31
2192 Development of Walnut Production for Export Purposes Jammu				
	O	52.43		
	S	-	52.43	(-)24.08
2248 Intensive Fruit Production Programme Jammu				
	O	2,57.63		
	S	-	2,57.63	(-)69.86
2249 Maintenance of Departmental Orchard and Nurseries Jammu				
	O	3,29.19		
	S	-	3,29.19	(-)1,55.14

GRANT NO. 12 (Contd.)

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2401 Crop Husbandry				
119 Horticulture and Vegetable Crops				
0099 General				
2252 Superintendence (Divisional Level), Jammu				
	O	1,40.74		
	S	-	1,40.74	96.55
2254 Development of Horticulture in Kandi, Karewa & Dry Land Areas, Jammu				(-)44.19
	O	3,95.34		
	S	-	3,95.34	3,04.62
2255 Plant Protection Services Jammu				(-)90.72
	O	2,36.94		
	S	-	2,36.94	1,51.57
2257 District Offices, Jammu				(-)85.37
	O	2,39.17		
	S	-	2,39.17	1,93.34
2325 J&K State Advisory Board for Development of Kissan				(-)45.83
	O	1,13.42		
	S	-	1,13.42	92.67
800 Other Expenditure				(-)20.75
0011 State Plan Normal				
1483 Agriculture Jammu				
	O	9,80.00		
	S	-	9,80.00	9,52.78
0099 General				(-)27.22
0013 Soil Testing Laboratory				
	O	73.79		
	S	-	73.79	64.52
2402 Soil and Water Conservation				(-)9.27
101 Soil Survey and Testing				
0099 General				
0014 Soil Survey Jammu				
	O	46.48		
	S	-	46.48	38.02
0016 Soil Survey Kashmir				(-)8.46
	O	8,91.32		
	S	-	8,91.32	5,48.81
0134 Soil Survey and Testing Laboratory, Kashmir				(-)3,42.51
	O	95.56		
	S	-	95.56	74.65
1489 Soil Survey and Testing Laboratory, Jammu				(-) 20.91
	O	1,67.30		
	S	-	1,67.30	1,42.90
				(-)24.40

GRANT NO. 12 (Contd.)

Head		Total Grant/ Appropriation (₹ in Lakh)	Actual Expenditure	Saving (-)
2402 Soil and Water Conservation				
102 Soil Conservation				
0099 General				
0010 Soil Conservation Scheme (Jammu Division)				
	O	9,02.39		
	S	-	9,02.39	8,36.70
				(-)65.69
103 Soil Reclamation and Development				
0099 General				
0008 Dry Land Development Programme				
	O	55.12		
	S	-	55.12	35.54
				(-)19.58
2403 Animal Husbandry				
107 Feed and Fodder Development				
0099 General				
0002 Fodder and Feed Development (Jammu Division)				
	O	96.80		
	S	-	96.80	88.69
				(-)8.11
0124 Fodder and Feed Development (Agri) Director Agriculture Kashmir				
	O	3,09.25		
	S	-	3,09.25	1,69.56
				(-)1,39.69
2406 Forestry and Wild Life				
02 <i>Environmental Forestry and Wild Life</i>				
112 Public Gardens				
0099 General				
1130 Public Gardens Kashmir				
	O	11,70.99		
	S	-	11,70.99	11,31.08
				(-)39.91
1887 Cut Flower Project, Director Floriculture, Kashmir				
	O	2,47.39		
	S	-	2,47.39	1,61.51
				(-)85.88
2276 Cut Flower Project, Director Floriculture, Jammu.				
	O	16.37		
	S	-	16.37	8.03
				(-)8.34
2415 Agricultural Research and Education				
01 <i>Crop Husbandry</i>				
004 Research				
0099 General				
0033 Agriculture Research Unit (Kashmir)				
	O	1,87.55		
	S	-	1,87.55	1,02.55
				(-)85.00
0123 Agriculture Research Unit (Jammu)				
	O	1,10.29		
	S	-	1,10.29	1,00.74
				(-)9.55

GRANT NO. 12 (Contd.)

Head			Total Grant/ Appropriation (₹ in Lakh)	Actual Expenditure	Saving (-)
2415	Agricultural Research and Education				
80	General				
120	Assistance to other Institutions				
0011	State Plan Normal				
0060	SKUAST Jammu				
		O	65.00		
		S	-		
			65.00	37.50	(-)27.50
0099	General				
0040	SKUAST Kashmir				
		O	1,25,70.00		
		S	-		
			1,25,70.00	80,91.97	(-)44,78.03
2425	Co-operation				
001	Direction and Administration				
0099	General				
0244	Direction and Administration				
		O	5,84.51		
		S	-		
			5,84.51	4,73.38	(-)1,11.13
0417	Superintendence				
		O	25,90.75		
		S	-		
			25,90.75	21,72.75	(-)4,18.00
101	Audit of Cooperatives				
0099	General				
1493	Audit of Co-operatives				
		O	7,49.11		
		S	-		
			7,49.11	4,78.61	(-)2,70.50
2435	Other Agricultural Programmes				
01	Marketing and Quality Control				
101	Marketing Facilities				
0011	State Plan Normal				
0612	Horticulture Planning and Marketing				
		O	18.00		
		S	-		
			18.00	0.85	(-)17.15
0099	General				
0612	Horticulture Planning and Marketing				
		O	16,97.91		
		S	-		
			16,97.91	15,64.38	(-)1,33.53
102	Grading and Quality Control Facilities				
0099	General				
0623	Seed Certificate Scheme Including law Enforcement Kashmir				
		O	4,15.42		
		S	-		
			4,15.42	2,87.30	(-)1,28.12

GRANT NO. 12 (Contd.)

Head		Total Grant/ Appropriation (₹ in Lakh)	Actual Expenditure	Saving (-)
2435 Other Agricultural Programmes				
01	Marketing and Quality Control			
800	Other Expenditure			
0099	General			
0345	Seed Certificate Scheme Including law Enforcement Jammu			
	O	2,56.23		
	S	-	2,56.23	2,21.84
				(-)34.39
2705 Command Area Development				
602	Command Areas Kashmir			
0099	General			
0116	Directorate of Command Area Development(Kashmir)			
	O	5,53.33		
	S	-	5,53.33	4,73.30
				(-)80.03
603	Command Areas Jammu			
0099	General			
0095	Directorate of Command Area Development (Jammu)			
	O	19,41.45		
	S	-	19,41.45	17,00.11
				(-)2,41.34
800	Other Expenditure			
0050	Development of Vegetables (Jammu Division)			
	O	2,23.92		
	S	-	2,23.92	1,82.99
				(-)40.93
2851 Village and Small Industries				
004	Research and Development			
0099	General			
0047	World Bank Aided Development of Mushroom			
	O	51.30		
	S	-	51.30	26.22
				(-)25.08
0093	Research on Mushroom (Jammu)			
	O	1,88.07		
	S	-	1,88.07	1,69.97
				(-)18.10
0104	Mushroom (Kashmir)			
	O	2,96.08		
	S	-	2,96.08	2,68.18
				(-)27.90
102	Small Scale Industries			
0053	Development of Agriculture (Jammu Division)			
	O	5,05.86		
	S	-	5,05.86	3,86.89
				(-)1,18.97
0091	Development of Agriculture (Kashmir Division)			
	O	4,19.41		
	S	-	4,19.41	3,28.16
				(-)91.25

GRANT NO. 12 (Contd.)

Head			Total Grant/ Appropriation (₹ in Lakh)	Actual Expenditure	Saving (-)
2851	Village and Small Industries				
107	Sericulture Industries				
0099	General				
0336	Additional Director Sericulture (Jammu)				
	O	27,14.67			
	S	-	27,14.67	24,86.56	(-)2,28.11
0416	Director Sericulture (Jammu) J&K				
	O	38,87.03			
	S	-	38,87.03	20,88.07	(-)17,98.96
3.	Saving in the grant was partly counterbalanced by excess under the following Heads/ Schemes; reasons thereof were not communicated				
Head			Total Grant/ Appropriation (₹ in Lakh)	Actual Expenditure	Excess (+)
2401	Crop Husbandry				
103	Seeds				
0099	General				
2180	Improvement of existing Farms				
	O	1,62.48			
	S	-	1,62.48	1,80.97	(+)18.49
107	Plant Protection				
0099	General				
0458	Plant Protection Service (Kashmir)				
	O	17,27.60			
	S	-	17,27.60	18,34.34	(+)1,06.74
108	Commercial Crops				
0099	General				
0082	Potato Development Schemes (Kashmir)				
	O	1,58.80			
	S	-	1,58.80	1,59.99	(+)1.19
119	Horticulture and Vegetable Crops				
0099	General				
1481	Improvement of Vegetable Programme Jammu				
	O	18,49.11			
	S	-	18,49.11	20,34.91	(+)1,85.80
800	Other Expenditure				
0099	General				
0233	Bio Gas Development				
	O	70.83			
	S	-	70.83	75.74	(+)4.91

GRANT NO. 12 (Contd.)

Head			Total Grant/ Appropriation (₹ in Lakh)	Actual Expenditure	Excess (+)
2401	Crop Husbandry				
800	Other Expenditure				
0011	State Plan Normal				
1484	Agriculture Kashmir				
		O	7,48.00		
		S	-	7,48.00	(+)56.85
2406	Forestry and Wild life				
02	<i>Environmental and Forestry and Wild Life</i>				
001	Direction and Administration				
0099	General				
1136	Director Floriculture Kashmir				
		O	5,89.85		
		S	-	5,89.85	(+)3,14.93
2203	Provincial and District Offices Jammu				
		O	11,63.43		
		S	-	11,63.43	(+)1,21.33
800	Other Expenditure				
0011	State Plan Normal				
2203	Provincial and District Offices Jammu				
		O	35.00		
		S	-	35.00	(+)25.82
2415	Agricultural Research and Education				
80	<i>General</i>				
120	Assistance to Other Institutions				
0011	State Plan Normal				
0040	SKUAST Kashmir				
		O	60.00		
		S	-	60.00	(+)14,26.66
0099	General				
0060	SKUAST Jammu				
		O	52,40.00		
		S	-	52,40.00	(+)17,37.62

GRANT NO. 12 (Contd.)

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

Head	Actual Expenditure (₹ in Lakh)
2236 Nutrition	
02 <i>Distribution of Nutritious Food and Beverages</i>	
800 Other Expenditure	
0011 State Plan Normal	
2313 Community Canning and Fruit Preservation Centre Jammu	2.19
2401 Crop Husbandry	
001 Direction And Administration	
0011 State Plan Normal	
0039 Director Agriculture (Jammu)	2,22.26
0099 General	
1255 Intensive Agriculture Crash Programme	1.14
109 Extension and Farmers Training	
0099 General	
2191 Agriculture Extension and Trainings Kashmir	37.84
0011 State Plan Normal	
1435 Training and Visits Jammu	9.94
0031 Centrally Sponsored Schemes	
2191 Agriculture Extension and Trainings Kashmir	28.01
119 Horticulture and Vegetable Crops	
0011 State Plan Normal	
0244 Direction and Administration	37.87
1487 Indo Australian Project	2.66
2088 Director Horticulture Jammu	1,78.31
800 Other Expenditure	
0011 State Plan Normal	
0233 Biogas Development	1.38
0031 Centrally Sponsored Schemes	
0216 Agriculture Census (100% CSS)	55.14
0748 Timely Reporting Scheme	73.55
1516 Improvement of Crop Statistics	18.64
1600 Maintenance of State House	1.46
2402 Soil and Water Conservation	
102 Soil Conservation	
0099 General	
0355 Soil and Water Conservation on Water Shed Basis	8.35
103 Land Reclamation and Development	
0011 State Plan Normal	
0008 Dry Land Development Programme	2.02

GRANT NO. 12 (Contd.)

Head	Actual Expenditure (₹ in Lakh)
2406 Forestry and Wild Life	
01 <i>Forestry</i>	
001 Direction and Administration	
0099 General	
2176 Director Social Forestry	7.00
02 <i>Environmental Forestry and Wild Life</i>	
001 Direction and Administration	
0099 General	
1135 Provincial and District Offices, Kashmir	12,04.70
2425 Co-operation	
001 Direction and Administration	
0011 State Plan Normal	
0244 Direction and Administration	5.83
800 Other Expenditure	
0011 State Plan Normal	
0244 Direction and Administration	40.92
2851 Village and Small Scale Industries	
004 Research and Development	
0099 General	
1506 Indo Dutch Mushroom Development Project	34.41
102 Small Scale Industries	
0011 State Plan Normal	
0053 Development of Apiculture (Jammu Division)	2.15
104 Handicraft Industry	
0099 General	
0805 Direction and Administration Handicrafts and Subordinate Offices	7.97
107 Sericulture Industries	
0099 General	
0337 Additional Director Sericulture (Kashmir)	13,86.71
5. Entire provision under the following Heads/Schemes remained unutilized throughout the year; reasons thereof were not communicated	
Head	Total Grant/ Appropriation (₹ in Lakh)
2401 Crop Husbandry	
800 Other Expenditure	
0011 State Plan Normal	
0222 Horticulture Construction Programme	8.00

GRANT NO. 12 (Contd.)

Head	Total Grant/ Appropriation (₹ in Lakh)
2406 Forestry and Wild life	
02 <i>Environmental and Forestry and Wild Life</i>	
800 Other Expenditure	
0011 State Plan Normal	
1135 Provincial and District Offices (Kashmir)	7.00
2425 Cooperation	
108 Assistance to Other Cooperatives	
0099 General	
2174 Registrar Cooperative	4,00.00
2705 Command Area Development	
603 Command Area Jammu	
0031 Centrally Sponsored Scheme	
0125 Command Area Development (CSS) (Jammu)	2,30.30

Capital Section

- 6 Original Provision of ₹ 3,94,24.21 lakh in the Grant proved excessive in view of final saving of ₹ 1,59,05.60 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 (₹ in Lakh)	Actual Expenditure (₹ in Lakh)	Saving(-)
4401 Capital Outlay on Crop Husbandry			
103 Seeds			
0031 Centrally Sponsored Schemes			
2221 Development of Oil Seed			
O	2,32.20		
S	-	2,32.20	(-)8.81
0099 General			
0081 Purchase of Seeds (Jammu)			
O	17,55.40		
S	-	17,55.40	(-)17,42.62
0327 Purchase of Seeds (Kashmir)			
O	8,52.50		
S	-	8,52.50	(-)86.80
104 Agricultural Farms			
0099 General			
0083 Agriculture Farms (Jammu)			
O	6,80.10		
S	-	6,80.10	(-)90.51

GRANT NO. 12 (Contd.)

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving(-)
4401	Capital Outlay on Crop Husbandry			
104	Agricultural Farms			
0099	General			
0102	Agriculture Farms (Kashmir)			
	O	2,76.50		
	S	-		
		2,76.50	1,67.00	(-)1,09.50
800	Other Expenditure			
0011	State Plan Normal			
0039	Director Agriculture (Jammu)			
	O	7,15.23		
	S	-		
		7,15.23	5,92.48	(-)1,22.75
0061	Director Agriculture (Kashmir)			
	O	7,66.68		
	S	-		
		7,66.68	2,48.58	(-)5,18.10
0222	Horticulture Construction Programme (Kashmir)			
	O	2,28.38		
	S	-		
		2,28.38	0.06	(-)2,28.32
0281	H. P. M. C			
	O	1,00.00		
	S	-		
		1,00.00	75.00	(-)25.00
0612	Horticulture Planning and Marketing			
	O	10,00.00		
	S	-		
		10,00.00	6,93.44	(-)3,06.56
800	Other Expenditure			
0011	State Plan Normal			
2297	Rashtriya Krishi Vikas Yojna			
	O	1,12,08.00		
	S	-		
		1,12,08.00	83,07.79	(-)29,00.21
2303	Horticulture Construction Programme Jammu			
	O	96.16		
	S	-		
		96.16	47.83	(-)48.33
8054	J&K Agro Industries Corporation			
	O	7,29.20		
	S	-		
		7,29.20	2,12.50	(-)5,16.70
0031	Centrally Sponsored Scheme			
1587	Macro Management on Agriculture			
	O	28,00.00		
	S	-		
		28,00.00	2,94.76	(-)25,05.24

GRANT NO. 12 (Contd.)

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving(-)
4406	Capital Outlay on Forestry and Wild Life			
02	<i>Environmental Forestry and Wild Life</i>			
112	Public Gardens			
0011	State Plan Normal			
1136	Director Floriculture Kashmir			
	O	13,50.00		
	S	-		
		13,50.00	9,15.13	(-)4,34.87
2203	Director Floriculture Jammu			
	O	10,28.00		
	S	-		
		10,28.00	7,42.98	(-)2,85.02
4415	Capital Outlay on Agricultural Research and Education			
80	<i>General</i>			
277	Education			
0011	State Plan Normal			
0032	Agriculture University (Jammu)			
	O	12,00.00		
	S	-		
		12,00.00	5,00.00	(-)7,00.00
0056	Agriculture University (Kashmir)			
	O	12,00.00		
	S	-		
		12,00.00	4,50.00	(-)7,50.00
4705	Capital Outlay on Command Area Development			
602	Command Area Kashmir			
0011	State Plan Normal			
0116	Directorate of Command Area Development (Kashmir)			
	O	53,18.23		
	S	-		
		53,18.23	10,94.20	(-)42,24.03
603	Command Area Jammu			
0011	State Plan Normal			
0095	Directorate of Command Area Development (Jammu)			
	O	36,00.53		
	S	-		
		36,00.53	9,34.86	(-)26,65.67
800	Other Expenditure			
0031	Centrally Sponsored Schemes			
0125	Command Area Development (CSS) (Jammu)			
	O	23,25.00		
	S	-		
		23,25.00	16,36.30	(-)6,88.70
4851	Capital Outlay on Village and Small Industries			
107	Sericulture Industries			
0011	State Plan Normal			
1202	Sericulture			
	O	3,19.57		
	S	-		
		3,19.57	2,92.69	(-)26.88

GRANT NO. 12 (Contd.)

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

Head	Actual Expenditure (₹ in Lakh)
4401 Capital Outlay on Crop Husbandry	
01 Forestry	
101 Farming Co-operatives	
0011 State Plan Normal	
0612 Horticulture Planning and Marketing	13,11.32
103 Seeds	
0031 Centrally Sponsored Schemes	
0081 Purchase of Seeds (Jammu)	1,88.27
0327 Purchase of Seeds (Kashmir)	66.78
107 Plant Protection	
0099 General	
0098 District Horticulture J&K	12.41
107 Plant Protection	
0031 Centrally Sponsored Scheme	
2297 Rashtriya Krishi Vikas Yojna	18.17
119 Horticulture and Vegetable Crops	
0099 General	
0081 Purchase of Seeds (Jammu)	1.26
2140 Director Horticulture Kashmir	27.87
0011 State Plan Normal	
2249 Maintenance of Departmental Orchards & Nurseries, Jammu	8.55
800 Other Expenditure	
0031 Centrally Sponsored Scheme	
2297 Rashtriya Krishi Vikas Yojna	55.21
800 Other Expenditure	
0011 State Plan Normal	
1562 Trainings and Visits	4.29
4402 Capital Outlay on Soil and Water Conservation	
102 Soil Conservation	
0011 State Plan Normal	
0251 Soil Conservation (Jammu)	23.06
4406 Capital Outlay on Forestry and Wild Life	
01 Forestry	
800 Other Expenditure	
0011 State Plan Normal	
0213 Wild Life Preservation	19.11
2176 Director Social Forestry	1.16

GRANT NO. 12 (Concl.d.)

Head	Actual Expenditure (₹ in Lakh)
4425 Capital Outlay on Cooperation	
001 Direction and Administration	
0011 State Plan Normal	
0169 Special Plan Assistance	3.03
108 Investments in Other Cooperatives	
0011 State Plan Normal	
0369 Investment in Public Sector and other undertaking	76.00
1567 Processing Cooperatives	46.62
8061 Other Cooperatives	1,28.40
800 Other Expenditure	
0011 State Plan Normal	
0169 Special Plan Assistance	2,68.00
4705 Capital Outlay On Command Area Development (Kashmir)	
800 Other Expenditure	
0031 Centrally Sponsored Scheme	
0116 Directorate of Command Area Development (Kashmir)	16,34.73
9. Against Lumpsum Provision of ₹ 9,72.53 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 ₹ 6,97.50 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.	
10. Entire provision of ₹ 5,13.00 lakh against sub head 2348-Seed Village under Minor Head 103-Seeds subordinate to Major Head 4401 –Capital Outlay on Crop Husbandry and ₹ 10.00 lakh under the Group Head 0011-State Plan Normal sub head 0266-Soil Conservation (Kashmir) subordinate to Major Head 4402- Capital Outlay on Soil and Water Conservation remained unutilized throughout the year.	
11. Against total estimated recovery of ₹ 29,35.40 lakh against Major Head 4401-Capital Outlay on Crop Husbandry nil amount has been recovered; reasons for the same have not been communicated.	

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

		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
			(₹ in thousand)	
Revenue :				
Voted-				
Original	3,58,84,19	3,58,84,19	3,19,08,61	(-)39,75,58
Supplementary	-			
Amount surrendered during the year				...
Capital :				
Voted-				
Original	28,74,71	28,74,71	27,45,35	(-)1,29,36
Supplementary	-			
Amount surrendered during the year				...
Notes and Comments:				

Revenue Section

1. Original provision of ₹ 3,58,84.19 lakh proved excessive in view of the final saving of ₹ 39,75.58 lakh. No portion of the saving of ₹39,75.58 lakh was anticipated and surrendered. Saving in the Grant occurred during the last three years also.
2. Significant Saving occurred under the following Head/Schemes; reasons for which were not communicated.

Head		Total Grant/ Appropriation	Actual Expenditure	Saving (-)
			(₹ in Lakh)	
2403 Animal Husbandry				
001 Direction and Administration				
0099 General				
0195 Sheep Husbandry Jammu				
	O 14,47.40			
	S -	14,47.40	9,30.23	(-)5,17.17
0844 Directorate of Animal Husbandry Deptt. Kashmir				
	O 26,85.56			
	S -	26,85.56	23,93.73	(-)2,91.83
2062 Directorate of Animal Husbandry Jammu				
	O 39,37.47			
	S -	39,37.47	33,31.48	(-)6,05.99

GRANT NO. 13 (Contd.)

Head		Total Grant/ Appropriation	Actual Expenditure	Saving (-)
		(₹ in Lakh)		
2403	Animal Husbandry			
101	Veterinary Services and Animal Health			
0099	General			
0155	Hospital and Dispensary/Dir. AH Kashmir			
	O	39,50.36		
	S	-		
		39,50.36	38,00.48	(-)1,49.88
2216	Hospital and Dispensaries Jammu			
	O	28,49.19		
	S	-		
		28,49.19	22,44.67	(-)6,04.52
102	Cattle and Buffalo Development			
0099	General			
0140	Cattle and Buffalo Development Kashmir			
	O	31,39.99		
	S	-		
		31,39.99	30,76.61	(-)63.38
2219	Cattle and Buffalo Development Jammu			
	O	28,57.03		
	S	-		
		28,57.03	23,88.86	(-)4,68.17
103	Poultry Development			
0099	General			
0119	Poultry Development Scheme Kashmir			
	O	14,05.56		
	S	-		
		14,05.56	12,60.60	(-)1,44.96
2220	Poultry Development Scheme Jammu			
	O	8,74.40		
	S	-		
		8,74.40	7,57.24	(-)1,17.16
104	Sheep and Wool Development			
0099	General			
0088	Angora Rabbit Farm			
	O	77.50		
	S	-		
		77.50	31.25	(-)46.25
0128	Transit Camp Migratory Breeding			
	O	70.39		
	S	-		
		70.39	55.23	(-)15.16
0148	Sheep Breeding Farm Dachigam			
	O	99.81		
	S	-		
		99.81	68.07	(-)31.74

GRANT NO. 13 (Contd.)

Head		Total Grant/ Appropriation	Actual Expenditure	Saving (-)
		(₹ in Lakh)		
2403	Animal Husbandry			
104	Sheep and Wool Development			
0099	General			
0150	Intensive Sheep Development in Farmers Flock			
	O	1,57.66		
	S	-	1,57.66	(-)67.20
0151	Sheep Breeding Farm, Zowara/Pulwama			
	O	90.12		
	S	-	90.12	(-)46.04
0152	Sheep Breeding Farm, Panthal Reasi Panthal			
	O	1,40.80		
	S	-	1,40.80	(-)27.03
0158	Sheep Shearing and Wool Grading and Marketing Kashmir			
	O	1,31.02		
	S	-	1,31.02	(-)34.13
0198	Establishment of Muttonous Zone Kashmir			
	O	2,03.25		
	S	-	2,03.25	(-)1,48.21
0202	Strengthening of Existing Sheep breeding Farm Kashmir			
	O	3,23.57		
	S	-	3,23.57	(-)1,62.68
0204	Training of Technical Personal Kashmir			
	O	20.00		
	S	-	20.00	(-)7.00
0647	Strengthening of Admn. Machinery			
	O	1,19.51		
	S	-	1,19.51	(-)76.72
0664	Establishment of Transit for Migratory Breeders Kashmir			
	O	32.24		
	S	-	32.24	(-)26.64
0672	Supervisory Organisation			
	O	56.73		
	S	-	56.73	(-)28.00
0674	Statistical Cell Kashmir			
	O	34.16		
	S	-	34.16	(-)14.76

GRANT NO. 13 (Contd.)

Head		Total Grant/ Appropriation	Actual Expenditure	Saving (-)
		(₹ in Lakh)		
2403	Animal Husbandry			
104	Sheep and Wool Development			
0099	General			
0687	Improvement of Grass Land Kashmir			
	O	31.97		
	S	-		
		31.97	20.84	(-)11.13
0731	Ramboult Breeding Kashmir			
	O	1,04.26		
	S	-		
		1,04.26	48.23	(-)56.03
0745	Publicity Cell Kashmir			
	O	31.84		
	S	-		
		31.84	13.33	(-)18.51
0794	Sheep Breeding Farm Anderwan Kashmir			
	O	49.61		
	S	-		
		49.61	14.53	(-)35.08
0800	Opening of Sheep and Wool Development Centre Kashmir			
	O	4,18.57		
	S	-		
		4,18.57	1,78.39	(-)2,40.18
0803	Sheep Breeding Farm, Daksum			
	O	4,58.46		
	S	-		
		4,58.46	2,21.06	(-)2,37.40
0813	Establishment of New Sheep Breeding Farm (Balnoi)			
	O	1,18.48		
	S	-		
		1,18.48	89.49	(-)28.99
0827	Establishment of Intensive Sheep Development Block			
	O	7,38.57		
	S	-		
		7,38.57	4,56.79	(-)2,81.78
0829	Disease Investigation Sheep & Goat Kashmir			
	O	2,63.62		
	S	-		
		2,63.62	1,00.79	(-)1,62.83
0832	Establishment of Large Scale Stud Farm			
	O	48.40		
	S	-		
		48.40	17.15	(-)31.25
0837	Establishment of two Mobile Units Kashmir			
	O	31.05		
	S	-		
		31.05	13.89	(-)17.16

GRANT NO. 13 (Contd.)

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2403 Animal Husbandry				
104 Sheep and Wool Development				
0099 General				
0842 Establishment of Sheep & Wool Extension Centres Kashmir				
	O 5,45.14			
	S -	5,45.14	3,09.28	(-)2,35.86
0843 Establishment of Exp & Consolidated Centres Sheep & Wool Exp Centres Kashmir				
	O 3,33.18			
	S -	3,33.18	1,64.58	(-)1,68.60
0864 District Clinical Laboratory				
	O 87.52			
	S -	87.52	55.33	(-)32.19
1036 Fleece Testing Laboratory Kashmir				
	O 51.81			
	S -	51.81	35.32	(-)16.49
1178 Intensive Sheep Development Backward Area Kashmir				
	O 5,50.02			
	S -	5,50.02	3,03.03	(-)2,46.99
1469 Integrated Sample Survey of Live Stock Kashmir				
	O 32.47			
	S -	32.47	10.07	(-)22.40
1707 Scientific Management among Breeders				
	O 7,30.25			
	S -	7,30.25	4,39.08	(-)2,91.17
1710 Genetic Improvement of Farms				
	O 1,90.93			
	S -	1,90.93	73.94	(-)1,16.99
2189 Sheep Sheering & Wool Grading and Marketing Jammu				
	O 1,19.66			
	S -	1,19.66	1,06.50	(-)13.16
2221 Expansion & Consolidation of Existing Sheep Breeding Farm Jammu				
	O 1,43.86			
	S -	1,43.86	1,29.74	(-)14.12
2222 Establishment of Muttonous Zone Jammu				
	O 1,10.33			
	S -	1,10.33	1,02.73	(-)7.60
2224 Strengthening of Existing Sheep breeding Farm Jammu				
	O 1,92.26			
	S -	1,92.26	1,67.41	(-)24.85

GRANT NO. 13 (Contd.)

Head		Total Grant/ Appropriation	Actual Expenditure	Saving (-)
		(₹ in Lakh)		
2403	Animal Husbandry			
104	Sheep and Wool Development			
0099	General			
2226	Establishment of Transit for Migratory Breeds Jammu			
	O	54.60		
	S	-	54.60	36.36
				(-)18.24
2227	Statistical Cell Jammu			
	O	30.86		
	S	-	30.86	24.84
				(-)6.02
2229	Ramboult Breeding Jammu			
	O	81.09		
	S	-	81.09	70.59
				(-)10.50
2231	Sheep Breeding Farm Anderwan Jammu			
	O	62.22		
	S	-	62.22	40.32
				(-)21.90
2232	Opening of Sheep and Wool Development Centre Jammu			
	O	3,83.92		
	S	-	3,83.92	2,95.97
				(-)87.95
2233	Establishment of Intensive Sheep Development Block Jammu			
	O	8,53.67		
	S	-	8,53.67	6,19.95
				(-)2,33.72
2234	Disease Investigation Sheep & Goat Jammu			
	O	1,60.34		
	S	-	1,60.34	1,45.93
				(-)14.41
2236	Establishment of Sheep and Wool Extension Centres Jammu			
	O	13,58.08		
	S	-	13,58.08	10,40.92
				(-)3,17.16
2237	Establishment of Exp & Consolidated Centres Sheep & Wool Jammu			
	O	2,59.14		
	S	-	2,59.14	1,95.45
				(-)63.69
2238	Fleece Testing Laboratory Jammu			
	O	44.87		
	S	-	44.87	37.99
				(-)6.88
2239	Intensive Sheep Development Backward Areas Jammu			
	O	7,60.78		
	S	-	7,60.78	6,12.63
				(-)1,48.15

GRANT NO. 13 (Contd.)

Head		Total Grant/ Appropriation	Actual Expenditure	Saving (-)
			(₹ in Lakh)	
2403	Animal Husbandry			
107	Fodder and Feed Development			
0099	General			
0002	Fodder and Feed Development (Jammu Division)			
	O	30.56		
	S	-		
		30.56	20.23	(-)10.33
0605	Feed and Fodder Development Key Village Block			
	O	69.36		
	S	-		
		69.36	64.26	(-)5.10
109	Extension and Training			
0099	General			
0853	Training and Technical Personnel Jammu			
	O	50.37		
	S			
		50.37	42.15	(-)8.22
0861	Training of Technical Personnel Kashmir			
	O	45.41		
	S	-		
		45.41	29.76	(-)15.65
800	Other Expenditure			
0099	General			
0851	Schemes for the Development of Specially Backward Areas Kashmir			
	O	1,90.80		
	S	-		
		1,90.80	1,75.26	(-)15.54
2240	Schemes for Development of Specially Backward Areas Jammu			
	O	4,19.38		
	S	-		
		4,19.38	3,15.63	(-)1,03.75
3.	Saving was partly offset by the excess under the following Head/Schemes; reasons for which were not communicated.			

Head		Total Grant/ Appropriation	Actual Expenditure	Excess(+)
			(₹ in Lakh)	
2403	Animal Husbandry			
001	Direction and Administration			
0011	State Plan Normal			
0844	Directorate of Animal Husbandry Department Kashmir			
	O	30.00		
	S	-		
		30.00	3,37.39	(+)3,07.39
0099	General			
0138	Sheep Husbandry, Kashmir			
	O	7,47.38		
	S	-		
		7,47.38	25,82.55	(+)18,35.17

GRANT NO. 13 (Contd.)

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

Head	Actual Expenditure (₹ in Lakh)
2403 Animal Husbandry	
001 Direction and Administration	
0011 State Plan Normal	
0138 Sheep Husbandry Kashmir	6.61
0195 Sheep Husbandry Jammu	47.00
2062 Directorate of Animal Husbandry Jammu	2,20.46
101 Veterinary Services and Animal Health	
2062 Directorate of Animal Husbandry Jammu	28.49
103 Poultry Development	
0099 General	
0856 Poultry Scheme	78.31
104 Sheep and Wool Development	
0011 State Plan Normal	
2237 Establishment of Expansion and Consolidated Centres Sheep and Wool Jammu	23.32
0099 General	
0804 Establishment of Sheep and Wool Centre for Gujjar & Bakarwal	2.16
0195 Sheep Husbandry Jammu	5,43.74
0197 Expansion & Consolidation of Existing Sheep Breeding Farm Kashmir	50.15

Capital Section

5. Original provision of ₹28,74.71 lakh proved Excessive in view of final saving of ₹1,29.36 lakh. No portion of final saving was anticipated and surrendered.
6. Significant saving occurred mainly under the following Head/ Scheme; reasons for which were not communicated

Head	Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
4403 Capital Outlay on Animal Husbandry			
101 Veterinary Services and Animal Health			
0011 State Plan Normal			
0195 Director Animal Husbandry Jammu / Sheep Husbandry Jammu			
O	3,56.58		
S	-	3,56.58	(-)85.66
2062 Directorate of Animal Husbandry Jammu			
O	4,86.65		
S	-	4,86.65	(-)1,52.17

GRANT NO. 13 (Contd.)

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
4403	Capital Outlay on Animal Husbandry			
104	Sheep and Wool Development			
0011	State Plan Normal			
1499	Sheep Development Board			
	O	2,50.00		
	S	-		
		2,50.00	18.00	(-)2,32.00
107	Fodder and Feed Development			
0031	Centrally Sponsored Scheme			
2078	National Project of Pest Eradication Programme			
	O	47.50		
	S	-		
		47.50	0.31	(-)47.19
2259	Poultry Farms			
	O	4,40.00		
	S	-		
		4,40.00	1,21.14	(-)3,18.86
7.	Excess occurred mainly under the following Head/ Schemes; reasons thereof were not communicated			

Head		Total Grant/ Appropriation	Actual Expenditure	Excess (+)
			(₹ in Lakh)	
4403	Capital Outlay on Animal Husbandry			
101	Veterinary Services and Animal Health			
0011	State Plan Normal			
0138	Sheep Husbandry Kashmir			
	O	3,93.89		
	S	-		
		3,93.89	6,28.81	(+)2,34.92
0844	Directorate of Animal Husbandry Department Kashmir			
	O	4,85.09		
	S	-		
		4,85.09	5,62.59	(+)77.50
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)
4403	Capital Outlay on Animal Husbandry	
101	Veterinary Services and Animal Health	
0031	Centrally Sponsored Scheme	
2349	Threatened Breeds	60.00

GRANT NO. 13 (Concl'd.)

Head	Total Grant/ Appropriation (₹ in Lakh)
4403 Capital Outlay on Animal Husbandry	
104 Sheep and Wool Development	
0031 Centrally Sponsored Scheme	
2306 Animal Disease Surveillance	3,55.00

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

Head	Actual Expenditure (₹ in Lakh)
4403 Capital Outlay on Animal Husbandry	
001 Direction and Administration	
0011 State Plan Normal	
2062 Directorate of Animal Husbandry Jammu	60.89
103 Poultry Development	
0011 State Plan Normal	
0119 Poultry Development Schemes	1.63
104 Sheep and Wool Development	
0011 State Plan Normal	
0138 Sheep Husbandry Kashmir	8.84
0195 Sheep Husbandry Jammu	1,32.53
2306 Animal Disease Surveillance	25.00
107 Fodder and Feed Development	
0031 Centrally Sponsored Scheme	
2079 Integrated Diary Development Programme/ Project	56.07
800 Other Expenditure	
0031 Centrally Sponsored Scheme	
2079 Animal Disease Surveillance	5,21.77

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
4250	Capital Outlay on other Social Services
4401	Capital Outlay on Crop Husbandry

		Total Grant/ Appropriation	Actual Expenditure (₹ in thousand)	Excess (+) Saving (-)
Revenue :				
Voted-				
Original	7,03,68,76			
		7,26,73,61	9,16,34,79	(+)1,89,61,18
Supplementary	23,04,85			
Amount surrendered during the year				
Capital:				
Voted-				
Original	9,53,50			
		55,14,50	10,84,83	(-)44,29,67
Supplementary	45,61,00			
Amount surrendered during the year				
Notes and Comments:				

Revenue Section

1. Supplementary grant of ₹ 23,04.85 lakh proved Inadequate in view of final excess of ₹ 1,89,61.18 lakh which requires regularization

GRANT NO. 14 (Contd.)

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

Head			Total Grant/ Appropriation (₹ in Lakh)	Actual Expenditure	Excess (+)
2053 District Administration					
093 District Establishment					
0099 General					
1049 Deputy Commissioners					
	O	21,26.82			
	S	-	21,26.82	38,36.54	(+)17,09.72
094 Other Establishments					
0099 General					
1046 Tehsils					
	O	38,07.09			
	S	-	38,07.09	38,96.17	(+)89.08
1052 Revenue Training School					
	O	1,75.81			
	S	-	1,75.81	2,30.90	(+)55.09
101 Commissioners					
0099 General					
2206 Joint Director Economics & Statistics					
	O	1,25.32			
	S	-	1,25.32	1,33.35	(+)8.03
2070 Other Administrative Services					
800 Other Expenditure					
0099 General					
1078 Custodian General					
	O	69.98			
	S	-	69.98	71.38	(+)1.40

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

Head			Total Grant/ Appropriation (₹ in Lakh)	Actual Expenditure	Saving (-)
2029 Land Revenue					
101 Collection Charges					
0099 General					
1058 Collection Charges					
	O	81,67.13			
	S	-	81,67.13	66,48.12	(-)15,19.01

GRANT NO. 14 (Contd.)

Head		Total Grant/ Appropriation	Actual Expenditure	Saving (-)
		(₹ in Lakh)		
2029 Land Revenue				
103 Land Records				
0099 General				
1050 Director Land Records				
	O	1,79.81		
	S	-		
		1,79.81	1,29.21	(-)50.60
104 Management of Government Estates				
0099 General				
1209 Management of Government Estates				
	O	2,11.72		
	S	-		
		2,11.72	1,78.81	(-)32.91
2053 District Administration				
094 Other Establishments				
0099 General				
1054 Land Acquisition Railways				
	O	40.38		
	S	-		
		40.38	18.35	(-)22.03
1056 Land Acquisition Collector Special Defence				
	O	1,63.25		
	S	-		
		1,63.25	1,36.90	(-)26.35
1077 Land Acquisition Thein Dam Project				
	O	65.91		
	S	-		
		65.91	37.16	(-)28.75
101 Commissioners				
0099 General				
1048 Divisional Commissioners				
	O	7,13.51		
	S	-		
		7,13.51	6,99.08	(-)14.43
1051 Financial Commissioner				
	O	3,07.17		
	S	-		
		3,07.17	1,83.22	(-)1,23.95
2055 Police				
001 Direction and Administration				
0099 General				
1057 Expenditure on Migrants (Relief Commissioner Jammu)				
	O	18,05.85		
	S	-		
		18,05.85	5,94.57	(-)12,11.28

GRANT NO. 14 (Contd.)

Head		Total Grant/ Appropriation	Actual Expenditure	Saving (-)
		(₹ in Lakh)		
2055 Police				
117 Internal Security				
0099 General				
1057 Expenditure on Migrants (Relief Commissioner Jammu)				
	O	1,83,00.00		
	S	23,04.85	2,06,04.85	1,91,10.16
				(-)14,94.69
2070 Other Administrative Services				
800 Other Expenditure				
0099 General				
2310 Sub Divisional Magistrates/ Area Development Offices				
	O	1,51.45		
	S	-	1,51.45	1,24.33
				(-)27.12
2235 Social Security and Welfare				
01 Rehabilitation				
001 Direction and Administration				
0099 General				
1064 Provincial Rehabilitation Office Jammu				
	O	35.28		
	S	-	35.28	26.62
				(-)8.66
60 Other Social Security and Welfare Programmes				
800 Other Expenditure				
0099 General				
0872 Other Schemes				
	O	10,85.00		
	S	-	10,85.00	4,97.50
				(-)5,87.50
2245 Relief on Account of Natural Calamities				
80 General				
001 Direction and Administration				
0099 General				
1073 Chief Executive Officer				
	O	66.98		
	S	-	66.98	50.44
				(-)16.54
2250 Other Social Services				
800 Other Expenditure				
0099 General				
1612 Special Officer Auqaf				
	O	1,50.23		
	S	-	1,50.23	1,33.41
				(-)16.82

GRANT NO. 14 (Contd.)

Head			Total Grant/ Appropriation (₹ in Lakh)	Actual Expenditure	Saving (-)
2401 Crop Husbandry					
800 Other Expenditure					
0031 Centrally Sponsored Schemes					
0748 Timely Reporting Scheme					
	O	48.89			
	S	-	48.89	1.96	(-)46.93
2506 Land Reforms					
102 Consolidation of Holdings					
0099 General					
0569 Agrarian Reforms					
	O	39,62.50			
	S	-	39,62.50	30,56.09	(-)9,06.41
1059 Consolidation of Holdings					
	O	6,01.80			
	S	-	6,01.80	4,41.95	(-)1,59.85
2205 Settlement Commissioner					
	O	46,07.50			
	S	-	46,07.50	37,03.33	(-)9,04.17
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)
2401 Crop Husbandry			
800 Other Expenditure			
0031 Centrally Sponsored Schemes			
0216 Agriculture Census (100% CSS)			97.78
1516 Improvement of Crop Statistics			53.33
2506 Land Reforms			
102 Consolidation of Holdings			
0011 State Plan Normal			
0569 Agrarian Reforms			26,43.46
5.	Expenditure under the following Heads/Schemes was incurred without budget provision; reasons for which were not communicated.		

Head			Actual Expenditure (₹ in Lakh)
2029 Land Revenue			
103 Land Records			
0031 Centrally Sponsored Schemes			
1050 Director Land Records			5,89.06

GRANT NO. 14 (Contd.)

Head	Actual Expenditure (₹ in Lakh)
2053 District Administration	
093 District Establishments	
0011 State Plan Normal	
1049 Deputy Commissioners	1,92.13
094 Other Establishment	
0011 State Plan Normal	
0700 Sub Divisional Magistrates	87.26
1046 Tehsils	4,74.63
1049 Deputy Commissioners	5,38.30
101 Commissioners	
0011 State Plan Normal	
1048 Divisional Commissioners	12.74
2055 Police	
117 Internal Security	
0099 General	
0450 General Administration Department	2,48.00
2070 Other Administrative Services	
800 Other Expenditure	
0099 General	
0244 Direction and Administration	13.78
2210 SDM DUDU Basantgarh	3.83

CAPITAL SECTION

6. Supplementary grant of ₹ 45,61.00 lakh proved excessive in view of the final saving of ₹ 44,29.67 lakh. No portion of the final saving of was anticipated and surrendered.
7. Saving in the Grant occurred mainly under the following Head/Scheme; reasons for which were not communicated.

Head	Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
4059 Capital Outlay on Public Works			
80 General			
201 Acquisition of Land			
0011 State Plan Normal			
1285 Acquisition of Land			
O	9,50.00		
S	-	9,50.00	47.98
			(-)9,02.02

GRANT NO. 14 (Concl.d.)

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
4235 Capital Outlay on Social Security and Welfare				
01 Rehabilitation				
201 Other Rehabilitation Schemes				
0011 State Plan Normal				
2165 Rehabilitation				
	O	-		
	S	45,61.00	10,36.86	(-)35,24.14

8. State Disaster Response Fund (SDRF):-

A separate State Disaster Response Fund under Major Head 8121-General and Other Reserve Fund, 122- State Disaster Relief Fund has been constituted by the Government on the basis of the recommendations of “13th Finance Commission” with effect from 1st April 2010. As per the scheme for constitution and administration of the said fund the Government of India shall make contributions of 90 percent with matching contribution of 10 percent by the State. Credit to the Fund Account is effected by transfer from the Consolidated Fund of the State under Major Head 2245 – Relief on account of Natural Calamities after making proper provision there against in the Demand for Grants of the respective accounting years. However, the following contributions have been made to the fund during the year 2013-14.

(i)	Contribution by the State Government	28.99 crore
	Interest	37.74 crore
(ii)	Contribution by the Government of India	4,23.93 crore
	Total	4,90.66 crore

The details of the fund and Investments during the year 2013-2014 are as under:

Details of the Fund	8235- General and Other Reserve Fund 112-Calamity Relief Fund Investment Account (₹ in Crore)	8121-General and Other Reserve Fund. 122- State Disaster Response Fund Response Fund
O.B. as on 1.4.2013	28.35	5,25.51
Receipts during 2013-2014	Nil	4,90.66
Disbursement during 2013-2014	Nil	1,34.05
Closing Balance as on 31.03.2014	28.35	8,82.12
Details of Investment		
O.B. as on 1.4.2013	10.86	Nil
Investment during 2013-2014	Nil	Nil
Withdrawal from the Fund	Nil	Nil
Closing Balance as on 31.03.2014	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	Excess (+) Saving (-)
	(₹ in thousand)	

Revenue :

Voted-

Original	8,24,17	8,24,17	9,19,01	(+)94,84
Supplementary	-			
Amount surrendered during the year				...

Capital:

Voted-

Original	9,03,15,29	9,03,15,29	8,60,20,29	(-)42,95,00
Supplementary	-			
Amount surrendered during the year				...

Notes and Comments:

Revenue Section

1. Original Provision of ₹ 8,24.17 lakh proved inadequate in view of final excess of ₹ 94.84 lakh which requires regularization.
2. Significant excess occurred mainly under the following Heads/ Schemes; reasons thereof were not communicated.

Head	Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess(+)
2408 Food, Storage and Warehousing			
02 Storage and Warehousing			
800 Other Expenditure			
0099 General			
0942 Strengthening of P.D.S.			
O	1,49.36		
S	-	1,49.36	(+)28.33

GRANT NO. 15 (Contd.)

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess(+)
3475 Other General Economic Services				
106 Regulation of Weights and Measures				
0099 General				
1063 Controller Legal Metrology				
	O	6,74.81		
	S		7,31.42	(+)56.61

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

Head		Actual Expenditure (₹ in Lakh)
3475 Other General Economic Services		
106 Regulation of weights and measures		
0011 State Plan Normal		
1063 Controller legal metrology		10.00

Capital Section

4. In the Capital Section, Original provision of Rs.9,03,15.29 lakh proved excessive in view of the final saving of ₹ 42,95.00 lakh. No portion of final saving was anticipated or surrendered. Saving occurred during last year also.
5. Significant saving occurred under the following Heads/ Schemes ; reasons for which were not communicated.

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving(-)
4235 Capital Outlay on Social Security and Welfare				
60 Other Social Security and Welfare Programmes				
800 Other Expenditure				
0099 General				
1153 Kerosene Oil				
	O	8,53.88		
	S	-	8,28.08	(-)25.80
1228 Procurement and Supply of Essential Commodities (Sugar)				
	O	60,07.78		
	S	-		
	R	(-)67.85	59,39.93	(-)9,12.13

GRANT NO. 15 (Contd.)

Head		Total Grant/ Appropriation	Actual Expenditure	Saving(-)
		(₹ in Lakh)		
4408	Capital Outlay on Food Storage and Ware Housing			
01	Food			
101	Procurement and Supply			
0099	General			
0372	Transport Handling etc. on Ladakh Dispatches			
	O	8,83.16		
	S		8,83.16	7,67.29
				(-)1,15.87
0383	Kashmir Food and Supplies Department/ Consumer Affairs and Public Distribution Kashmir			
	O	1,14,72.23		
	S	-	1,14,72.23	83,82.06
				(-)30,90.17
0397	Jammu Food and Supplies Department/ Consumer Affairs and Public Distribution Jammu			
	O	28,30.72		
	S	-	28,30.72	22,15.49
				(-)6,15.23
2159	Wheat Kashmir			
	O	31,64.50		
	S	-	31,64.50	24,28.43
				(-)7,36.07
2161	Wheat Jammu			
	O	1,39,60.68		
	S	-	1,39,60.68	1,38,59.97
				(-)1,00.71
2162	Rice Jammu			
	O	1,34,81.50		
	S	-		
	R	7,00.00	1,41,81.50	1,41,75.13
				(-)6.37

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

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

4235 Capital Outlay on Social Security and Welfare

60 Other Social Security and Welfare Programmes

800 Other Expenditure

0099 General

1256 Procurement & Supply of Essential Commodities(Kashmir)

O 67,37.60

S -

R (-)7,90.15

59,47.45

64,54.26

(+)5,06.81

GRANT NO. 15 (Concl.d.)

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess (+)
4408 Capital Outlay on Food Storage and Warehousing				
<i>01 Food</i>				
101 Procurement and Supply				
0099 General				
2160 Rice Kashmir				
	O	3,07,17.74		
	S	-		
	R	1,58.00	3,08,75.74	3,15,68.15
				(+)6,92.41
<i>02 Storage and Ware Housing</i>				
800 Other Expenditure				
0011 State Plan Normal				
0508 Consumer Affairs & Public Distribution Department				
	O	1,30.00		
	S	-	1,30.00	3,14.36
				(+)1,84.36
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)
4408 Capital Outlay on Food Storage and Warehousing	
<i>01 Food</i>	
101 Procurement and Supply	
0099 General	
2356 Block Development Council	5.50
5475 Capital Outlay on Other General Economic Services	
800 Other Expenditure	
0011 State Plan Normal	
0564 Survey and Statistics	70.00

- 8 Against total Estimated recoveries of ₹ 7,23,26.75 lakh under Major Head 4235-Capital Outlay on Social Security & Welfare and Major Head 4408-Capital Outlay on Food Storage and Ware Housing, the actual recoveries to the tune of ₹ 6,84,31.60 lakh were effected resulting in the shortfall of ₹ 38,95.15 lakh ; reasons for shortfall were not communicated.

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

		Total Grant/ Appropriation	Actual Expenditure (₹ in thousand)	Excess (+) Saving (-)
Revenue :				
Voted-				
Original	9,01,81,10			
Supplementary	-	9,01,81,10	7,84,78,97	(-)1,17,02,13
Amount surrendered during the year				...
Capital:				
Voted-				
Original	5,65,14,35			
Supplementary	8,06,86	5,73,21,21	8,99,46,40	(+)3,26,25,19
Amount surrendered during the year				...

Notes and Comments:

Revenue Section

1. Original Provision of ₹ 9,01,81.10 lakh proved injudicious in view of final saving of ₹ 1,17,02.13 lakh. No portion of final saving of ₹ 1,17,02.13 lakh was anticipated or surrendered.
2. Significant saving occurred mainly under the following Heads/Schemes; reasons for which were not intimated.

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2059 Public Works				
80 General				
001 Direction and Administration				
0011 State Plan Normal				
1034 Chief Engineer Mechanical Engineering Department Jammu with Circle and Divisional Offices				
	O	50.00		
	S	-	50.00	26.02
				(-)23.98

GRANT NO. 16 (Contd.)

Head		Total Grant/ Appropriation (₹ in Lakh)	Actual Expenditure	Saving (-)
2059	Public Works			
80	General			
001	Direction and Administration			
0011	State Plan Normal			
1035	Chief Engineer R&B Department (Kashmir) with Circle and Divisional Office			
	O	1,00.00		
	S	-	31.37	(-)68.63
0099	General	1,00.00		
1034	Chief Engineer Mechanical Engineering Department Jammu with Circle and Divisional Offices			
	O	24,89.91		
	S	-	21,40.55	(-)3,49.36
		24,89.91		
1035	Chief Engineer (R&B) Department Kashmir with Circle and Divisional Offices			
	O	2,27,13.00		
	S	-	1,79,00.04	(-)48,12.96
		2,27,13.00		
1042	Chief Engineer (R&B) Jammu with Circle and Divisional Offices including Migrants			
	O	1,27,26.04		
	S	-	1,14,11.86	(-)13,14.18
		1,27,26.04		
1044	Stores Procurement Department			
	O	3,07,39.61		
	S	-	2,17,19.43	(-)90,20.18
		3,07,39.61		
1281	Designs Directorate			
	O	9,09.10		
	S	-	8,06.79	(-)1,02.31
		9,09.10		
2181	Prime Minister Gramin Sadak Yojana			
	O	24,74.17		
	S	-	18,17.02	(-)6,57.15
		24,74.17		
2275	Chief Engineer PMGSY Jammu			
	O	31,33.52		
	S	-	21,52.01	(-)9,81.51
		31,33.52		
2216	Housing			
01	Government Residential Buildings			
700	Other Housing			
0099	General			
1040	Roads & Buildings Department Kashmir			
	O	1,75.00		
	S	-	1,10.65	(-)64.35
		1,75.00		

GRANT NO. 16 (Contd.)

Head		Total Grant/ Appropriation (₹ in Lakh)	Actual Expenditure	Saving (-)
3054 Roads and Bridges				
80 General				
001 Direction and Administration				
0099 General				
1027 R&B Department Jammu				
	O	48,48.40		
	S	-		
		48,48.40	33,33.67	(-)15,14.73
1028 R&B Department Kashmir				
	O	57,84.00		
	S	-		
		57,84.00	37,83.05	(-)20,00.95
3.	Significant excess occurred mainly under the following Heads/Schemes; reasons for which were not communicated.			

Head		Total Grant/ Appropriation (₹ in Lakh)	Actual Expenditure	Excess(+)
2059 Public Works				
80 General				
001 Direction and Administration				
0011 State Plan Normal				
1041 Chief Engineer Mechanical Engineering Department (Kashmir) with Circle and Divisional Offices				
	O	9.79		
	S	-		
		9.79	12.79	(+)3.00
3054 Roads and Bridges				
80 General				
001 Direction and Administration				
0099 General				
2357 Halqa Panchayat				
	O	1,37.00		
	S	-		
		1,37.00	2,04.60	(+)67.60
0011 State Plan Normal				
2342 PMRP Roads				
	O	18.00		
	S	-		
		18.00	21.23	(+)3.23
4.	Expenditure under the following Head/Schemes was incurred without budget provision; reasons for which were not communicated.			

Head		Actual Expenditure (₹ in Lakh)
2059 Public Works		
80 General		
001 Direction and Administration		
0011 State Plan Normal		
1281 Designs Directorate		5.39
2181 Prime Ministers Gramin Sadak Yojna		1,46.08

GRANT NO. 16 (Contd.)

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

Head	Total Grant/ Appropriation (₹ in Lakh)
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3054 Roads and Bridges

80 *General*

001 Direction and Administration

0011 State Plan Normal

2181 Prime Ministers Gramin Sadak Yojana Roads	2,00.00
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0099 General

2181 Chief Engineer PMGSY Kashmir	1,00.00
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2355 District Planning and Development Board	73.50
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2356 Block Development Council	73.50
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Capital Section

6. Supplementary grant of ₹ 8,06.86 lakh proved inadequate in view of final excess of ₹ 3,26,25.19 lakh which requires regularization.

7. 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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4216 Capital Outlay on Housing

01 *Government Residential Buildings*

700 Other Housing

0011 State Plan Normal

0893 Other Housing Schemes	2,72.25
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8. Lumpsum Provision of ₹ 4,53,85.35 lakh placed at the disposal of Chief Engineer R&B Jammu and Kashmir under Major Head 4059-Capital outlay on Public Works and ₹ 85,00.00 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.

9. 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.

GRANT NO. 16 (Contd.)

10. Although no portion of the provision was distinctly earmarked for transfer to Reserve Fund Deposit Account under Major Head 3054- Roads and Bridges, yet an amount of ₹ 94,19.00 lakh was transferred to the fund account; reasons for which were not communicated.
11. **Suspense Transactions:** - The expenditure in the Grant includes ₹ 2,13,24.66 lakh under the Head 'Suspense'. The nature of transactions under the Head Suspense and Accounting procedure has been explained in Note 9 of Grant No.5-Ladakh Affairs Department. An analysis of transaction accounted for under the Head in this Grant during 2013-14 together with the Opening and Closing balances is given below.

Particulars/ Major Head of Account	Opening Balance as on 1 st April 2013	Debits	Credits	Closing balance as on 31 st March 2014
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(₹ in Lakh)

2059-Public Works

Purchases	(-)13,48.51	-	-	(-)13,48.51
Stock	1,01,21.41	2,13,24.66	1,55,88.19	1,58,57.88
Misc. P.W. Advance	9,03.02	-	-	9,03.02
Workshop Suspense	0.28	-	-	0.28
Total	96,76.20	2,13,24.66	1,55,88.19	1,54,12.67

2216-Housing

Purchases	(-)9.37	-	-	(-)9.37
Stock	61.60	-	-	61.60
Misc. P.W. Advance	0.89	-	-	0.89
Workshop Suspense	(-)2.09	-	-	(-)2.09
Total	51.03	-	-	51.03

3054-Roads and Bridges-

Purchases	(-)1,17.88	-	-	(-)1,17.88
Stock	(-)3,46.87	-	0.33	(-)3,47.20
Misc. P.W. Advance	1,11.05	-	-	1,11.05
Workshop Suspense	0.01	-	-	0.01
Total	(-)3,53.69	-	0.33	(-)3,54.02

4059-Capital Outlay on Public Works

Stock	0.11	-	-	0.11
Total	0.11	-	-	0.11

5054-Capital Outlay on Roads and Bridges

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

12. Review of Tools and Plant, Establishment charges of the Public Works Department: - The percentage of expenditure on Establishment of Tools and Plant to the Works Outlay in the Public Works Department during 2011-12 to 2013-14 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).

GRANT NO. 16 (Concl'd.)

Year and Head of account	Works Outlay	Establishment Charges	Percentage of Establishment Charges to Works Outlay	Tools and Plant Charges	Percentage of Tools and Plant Charges to Works Outlay
	(₹ in Lakh)			(₹ in Lakh)	
2059-Public Works "A"					
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
2013-14	23,06.00	3,77,06.24	16,35.14	13.84	0.60
2216-Housing					
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
2013-14	1,64.39	52,10.68	31,69.71	1,33.39	81.14
3054-Roads and Bridges					
2011-12	59,47.32	1,33,94.66	2,25.22	-	-
2012-13	50,42.38	9,68.83	19.21	-	-
2013-14	66,50.10	88,10.83	1,32.49	-	-
4059-Capital Outlay on Public Works "B"					
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
2013-14	6,04,11.73	5,36.74	0.89	3,76.79	0.62
4216-Capital Outlay on Housing					
2011-12	13.47	-	-	-	-
2012-13	49.99	-	-	-	-
2013-14	2,75.00	-	-	-	-
5054-Capital Outlay on Roads and Bridges					
2011-12	10,69,45.05	-	-	-	-
2012-13	5,86.69	-	-	-	-
2013-14	3,91,38.19	-	-	-	-

13. Central Road Fund (Subvention)

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

Total allocation made by the Government of India to the Jammu and Kashmir Government upto the end of March 2014 is ₹ 94,19.00 lakh against which the actual amount disbursed by the State Government is ₹ 1,54,27.91 lakh ending March, 2014, with a closing balance of ₹ 1,48,88.45 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	16,56,67,45	16,56,67,45	15,51,37,17	(-) 1,05,30,28
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Supplementary -

Amount surrendered during the year ...

Capital:

Voted-

Original	2,66,34,00	2,66,34,00	2,33,53,73	(-)32,80,27
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Supplementary -

Amount surrendered during the year ...

Notes and Comments:

Revenue Section

1. Original provision of ₹ 16,56,67.45 lakh proved excessive in view of final saving of ₹1,05,30.28 lakh. No portion of final saving of ₹1,05,30.28 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 (-)
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
2012-2013	14,68,28.24	13,65,10.82	(-)1,03,17.42

GRANT NO. 17 (Contd.)

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

Head	Total Grant/ Appropriation	Actual Expenditure	Saving (-)
	(₹ in Lakh)		
2210 Medical and Public Health			
01 Urban Health Services- Allopathy			
001 Direction and Administration			
0099 General			
0558 District Medical Facility Jammu			
O	49,47.90		
S	-	49,47.90	42,95.65
			(-)6,52.25
0610 District T.B Officers & Clinics Jammu			
O	7,36.71		
S	-	7,36.71	6,19.68
			(-)1,17.03
0614 District T.B Officers and T.B. Clinics Kashmir			
O	4,12.22		
S	-	4,12.22	3,82.73
			(-)29.49
0618 District Medical Officer Jammu (H.S)			
O	4,27.18		
S	-	4,27.18	3,76.23
			(-)50.95
0627 District Medical Facilities Kashmir			
O	29,85.94		
S	-	29,85.94	29,00.31
			(-)85.63
0630 State T. B. Office, Jammu			
O	57.35		
S	-	57.35	29.53
			(-)27.82
0634 State T. B. Office, Kashmir			
O	61.17		
S	-	61.17	44.06
			(-)17.11
1522 District Medical Officer Kashmir			
O	5,33.47		
S	-	5,33.47	4,85.38
			(-)48.09
2356 Block Development Council			
O	13.00		
S	-	13.00	4.51
			(-)8.49
104 Medical Stores Depots.			
0099 General			
0598 Medical Stores Department Kashmir			
O	1,58.17		
S	-	1,58.17	1,33.18
			(-)24.99

GRANT NO. 17 (Contd.)

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2210	Medical and Public Health			
01	Urban Health Services- Allopathy			
110	Hospitals and Dispensaries.			
0099	General			
0557	C D Hospital Jammu			
	O	8,00.31		
	S	-		
		8,00.31	7,52.17	(-)48.14
0559	Chitranjan Dass Mobile Hospital			
	O	3,46.30		
	S	-		
		3,46.30	2,73.93	(-)72.37
0562	Improvement and Opening of New Dispensaries Jammu			
	O	28,41.40		
	S	-		
		28,41.40	19,45.51	(-)8,95.89
0564	Medical Aid Centers Jammu			
	O	6,44.50		
	S	-		
		6,44.50	5,21.59	(-)1,22.91
0585	Sub District Hospitals Jammu			
	O	61,97.29		
	S	-		
		61,97.29	51,70.70	(-)10,26.59
0604	Subsidiary Health Centre Jammu			
	O	46.35		
	S	-		
		46.35	30.83	(-)15.52
0622	Sub District Hospitals Kashmir			
	O	68,98.71		
	S	-		
		68,98.71	63,22.84	(-)5,75.87
0625	S. M. H. S. Hospital Srinagar			
	O	45,67.99		
	S	-		
		45,67.99	41,82.42	(-)3,85.57
0660	C. D. Hospital Srinagar			
	O	9,57.46		
	S	-		
		9,57.46	8,63.82	(-)93.64
0662	Government Psychiatric Hospital Jammu			
	O	3,15.14		
	S	-		
		3,15.14	2,54.95	(-)60.19
0666	Artificial Limb Centre Srinagar			
	O	44.46		
	S	-		
		44.46	6.96	(-)37.50
0680	Medical College Hospital, Jammu			
	O	41,06.64		
	S	-		
		41,06.64	37,11.45	(-)3,95.19
0688	Government psychiatric Hospital Srinagar			
	O	5,61.89		
	S	-		
		5,61.89	5,10.69	(-)51.20

GRANT NO. 17 (Contd.)

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2210	Medical and Public Health			
01	Urban Health Services- Allopathy			
110	Hospitals and Dispensaries.			
0099	General			
1293	S. M. G. S. Hospital Jammu			
	O	27,46.84		
	S	-		
		27,46.84	23,86.32	(-)3,60.52
1553	Children Hospital Srinagar			
	O	9,64.85		
	S	-		
		9,64.85	9,40.31	(-)24.54
1764	G. B. Pant Hospital			
	O	6,89.87		
	S	-		
		6,89.87	4,90.28	(-)1,99.59
2261	Chitranjan Dass Mobile Hospital (CDMH)			
	O	47.86		
	S	-		
		47.86	11.03	(-)36.83
0011	State Plan Normal			
0678	Associated Hospital Srinagar			
	O	12,00.00		
	S	-		
		12,00.00	11,92.08	(-)7.92
200	Other Health Schemes			
0099	General			
0641	Integrated Child Development Schemes Jammu			
	O	4,28.15		
	S	-		
		4,28.15	3,66.69	(-)61.46
800	Other Expenditure			
0031	Centrally Sponsored Scheme			
1881	Prevention and Control of Diseases			
	O	46.44		
	S	-		
		46.44	3.33	(-)43.11
0011	State Plan Normal			
1544	Jehlum Valley Medical College			
	O	5,50.00		
	S	-		
		5,50.00	3,86.42	(-)1,63.58
02	Urban Health Services – Other System of Medicine.			
101	Ayurveda			
0099	General			
0667	Unani and Ayurvedic Dispensaries Kashmir (ISM)			
	O	23,61.76		
	S	-		
		23,61.76	20,33.57	(-)3,28.19
1315	Bedded Hospital Ayurvedic Jammu			
	O	2,32.83		
	S	-		
		2,32.83	2,01.25	(-)31.58

GRANT NO. 17 (Contd.)

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2210	Medical and Public Health			
03	<i>Rural Health Services.</i>			
101	Health sub- Centres.			
0099	General			
0580	Sub Centre Kashmir			
	O	46,41.58		
	S	-	46,41.58	(-)20.93
0581	Sub Centre Jammu			
	O	38,24.60		
	S	-	38,24.60	(-)2,49.71
0566	Primary Health Centre Jammu			
	O	2,22.55		
	S	-	2,22.55	(-)26.31
0649	Primary Health Centre R.S. Pura (Medical College Jammu)			
	O	2,47.47		
	S	-	2,47.47	(-)1,61.98
1272	Improvement And Opening of New Basic Health And Primary Centres Jammu			
	O	5,49.00		
	S	-	5,49.00	(-)17.50
2262	Primary Health Centres Jammu (Kot Bhalwal)			
	O	95,72.42		
	S	-	95,72.42	(-)21,79.54
110	Primary Health Centers			
0099	General			
0576	Improvement and Opening of New Dispensaries			
	O	44,14.66		
	S	-	44,14.66	(-)6,48.82
0696	Unani Ayurvedic Dispensaries Jammu			
	O	29,52.00		
	S	-	29,52.00	(-)5.73
1306	Mobile Medical Aid Centres and Surgical Units Kashmir			
	O	1,26.11		
	S	-	1,26.11	(-)23.77
05	<i>Medical Education, Training and Research</i>			
105	Allopathy			
0099	General			
0166	Medical College Jammu			
	O	75,08.28		
	S	-	75,08.28	(-)10,82.91
0305	Medical College Srinagar			
	O	57,86.36		
	S	-	57,86.36	(-)11,27.22

GRANT NO. 17 (Contd.)

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2210	Medical and Public Health			
05	<i>Medical Education, Training and Research.</i>			
105	Allopathy.			
0099	General			
0590	Institute of Medical Sciences Srinagar			
	O	2,46,64.40		
	S	-		
		2,46,64.40	2,07,57.64	(-)39,06.76
0592	AMT School Srinagar			
	O	1,34.48		
	S	-		
		1,34.48	1,21.72	(-)12.76
0679	Principal Dental College Srinagar			
	O	10,59.90		
	S	-		
		10,59.90	9,06.46	(-)1,53.44
0682	A M T School Jammu			
	O	3,37.88		
	S	-		
		3,37.88	2,24.59	(-)1,13.29
2023	Dental College Jammu			
	O	7,93.53		
	S	-		
		7,93.53	5,84.73	(-)2,08.80
0011	State Plan Normal			
0166	Medical College Jammu			
	O	12,98.00		
	S	-		
		12,98.00	8,47.10	(-)4,50.90
0305	Medical College Srinagar			
	O	18,50.00		
	S	-		
		18,50.00	16,69.20	(-)1,80.80
0590	Institute of Medical Sciences Srinagar			
	O	19,50.00		
	S	-		
		19,50.00	11,24.62	(-)8,25.38
0679	Principal Dental College Srinagar			
	O	5,00.00		
	S	-		
		5,00.00	3,73.65	(-)1,26.35
2023	Dental College Jammu			
	O	3,75.00		
	S	-		
		3,75.00	2,94.25	(-)80.75
06	<i>Public Health Department.</i>			
101	Prevention and Control of Disease.			
0099	General			
0584	Strengthening of Basic Health Services			
	O	3,44.94		
	S	-		
		3,44.94	3,23.18	(-)21.76

GRANT NO. 17 (Contd.)

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2210 Medical and Public Health				
06 Public Health Department.				
101 Prevention and Control of Disease.				
0099 General				
0589 Strengthening of Basic Health Services Jammu				
	O	2,46.45		
	S	-	2,46.45	(-)28.21
0595 Epidemic Diseases Organisation Jammu				
	O	85.40		
	S	-	85.40	(-)8.61
0597 Leper Hospital Jammu				
	O	1,08.80		
	S	-	1,08.80	(-)24.35
0599 Leprosy Control Unit Jammu				
	O	3,35.38		
	S	-	3,35.38	(-)1,24.01
0601 Leprosy SET Centres Kashmir				
	O	1,15.05		
	S	-	1,15.05	(-)26.96
0603 Malaria Control Programme Jammu				
	O	5,75.34		
	S	-	5,75.34	(-)83.88
0616 Maternity and Child Welfare Centres Gobal				
	O	1,96.70		
	S	-	1,96.70	(-) 62.71
0619 Kashmir Public Health Department				
	O	1,39.63		
	S	-	1,39.63	(-)17.77
0635 Urban National Malaria Eradication Programme Jammu				
	O	1,90.59		
	S	-	1,90.59	(-)64.21
0642 Leprosy ADM Control Jammu				
	O	39.45		
	S	-	39.45	(-) 17.39
0686 Choleara Combat Team Kashmir				
	O	13.73		
	S	-	13.73	(-)6.70
0690 Leprosy SET Centres Jammu				
	O	68.50		
	S	-	68.50	(-)12.12
1277 Visual Impairment And Control of Blindness Jammu				
	O	2,32.95		
	S	-	2,32.95	(-)29.18

GRANT NO. 17 (Contd.)

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2210 Medical and Public Health				
06	Public Health Department.			
101	Prevention and Control of Disease.			
0099	General			
1288	Leprosy Control Units Kashmir			
	O	1,16.43		
	S	-		
		1,16.43	74.04	(-)42.39
1300	SET Medical (SPM)			
	O	4,59.51		
	S	-		
		4,59.51	3,45.89	(-)1,13.62
1525	Visual Impairment and Control of Blindness Kashmir			
	O	3,43.36		
	S	-		
		3,43.36	2,64.31	(-)79.05
1526	Eradication of Small Pox Mobile Squads Jammu			
	O	1,09.60		
	S	-		
		1,09.60	90.82	(-)18.78
1527	Eradication of Small Pox Mobile Squads Kashmir			
	O	86.58		
	S	-		
		86.58	73.84	(-)12.74
2263	Anti V. D. /STD Control Organization, Principal Medical College Srinagar			
	O	29.70		
	S	-		
		29.70	13.59	(-)16.11
102	Prevention of Food Adulterations.			
0099	General			
0648	Food Laboratories Kashmir			
	O	45.33		
	S	-		
		45.33	24.63	(-)20.70
0697	Prevention of Food Adulteration Organization Kashmir			
	O	33.01		
	S	-		
		33.01	18.38	(-)14.63
1289	Prevention of food Adulteration Jammu			
	O	27.98		
	S	-		
		27.98	15.58	(-)12.40
06	Public Health Department.			
104	Drug Control.			
0099	General			
2264	Semi Medical Aid Centres Jammu Controller Drugs Food Control Organization			
	O	1,61.57		
	S	-		
		1,61.57	1,54.78	(-)6.79
2266	Semi- Medical AID Centres Kashmir			
	O	17.59		
	S	-		
		17.59	7.76	(-)9.83

GRANT NO. 17 (Contd.)

Head		Total Grant/ Appropriation	Actual Expenditure	Saving (-)
			(₹ in Lakh)	
2210 Medical and Public Health				
06 Public Health Department				
104 Drug Control.				
0011 State Plan Normal				
1294 Controller Drugs and Food J & K Control Organisation				
	O	4,00.00		
	S	-	4,00.00	2,81.74
				(-)1,18.26
107 Public Health Laboratories				
0099 General				
0615 Establishment of Field Study and Demonstration Kashmir				
	O	45.13		
	S	-	45.13	8.60
				(-)36.53
0626 Head Quarter Laboratories S T D				
	O	49.98		
	S	-	49.98	13.60
				36.38
0689 Muffasil Sanitation Preventive Organisation SET Centre Central Laboratory				
	O	58.23		
	S	-	58.23	32.11
				(-)26.12
2267 District Headquarter Laboratories STD – Controller Drugs and Food Control Organisation				
	O	89.82		
	S	-	89.82	69.76
				(-)20.06
112 Public Health Education.				
0099 General				
1545 Health Education Bureau Kashmir				
	O	41.21		
	S	-	41.21	20.83
				(-)20.38
800 Other Expenditure.				
0099 General				
0617 Muffasil Sanitation Services				
	O	63.39		
	S	-	63.39	39.64
				(-)23.75
0620 Rehbar- I- Sehat Jammu				
	O	2,14.05		
	S	-	2,14.05	1, 05.79
				(-)1,08.26
0621 Divisional Nutrition Officer Jammu				
	O	36.20		
	S	-	36.20	25.77
				(-)10.43
0691 Muffasil Sanitation Services Jammu				
	O	17.45		
	S	-	17.45	3.44
				(-)14.01
2268 Divisional Nutrition Organization Kashmir – Controller Drugs and Food Control Organisation				
	O	11.70		
	S	-	11.70	6.59
				(-)5.11

GRANT NO. 17 (Contd.)

Head		Total Grant/ Appropriation	Actual Expenditure	Saving (-)
			(₹ in Lakh)	
2210 Medical and Public Health				
80 General				
800 Other Expenditure.				
0031 Centrally Sponsored Scheme				
0192 Implementation of AYUSH Scheme				
	O	37.15		
	S		2.81	(-)34.34
2211 Family Welfare		37.15		
001 Direction and Administration				
0099 General				
2204 Director Family Welfare, J & K				
	O	6,60.85	1,30.39	(-)5,30.46
	S			
003 Trainings				
0099 General				
2204 Director Family Welfare, J & K				
	O	94.00		
	S		43.94	(-)50.06
101 Rural Family Welfare Services.		94.00		
0099 General				
2204 Director Family Welfare, J & K				
	O	20,05.05		
	S		18,22.32	(-)1,82.73
104 Transport		20,05.05		
0099 General				
2204 Director Family Welfare, J & K				
	O	22.00	9.43	(-)12.57
	S			
4. Saving was partly offset by the excess under the following Head/Schemes; reasons thereof were not communicated.		22.00		
Head		Total Grant/ Appropriation	Actual Expenditure	Excess(+)
			(₹ in Lakh)	
2210 Medical and Public Health.				
01 Urban Health Services - Allopathy				
001 Direction and Administration.				
0099 General				
0560 Medical Aid Centers Kashmir (DHSK)				
	O	5,19.21		
	S		5,33.98	(+)14.77

GRANT NO. 17 (Contd.)

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess(+)
2210 Medical and Public Health.				
<i>01 Urban Health Services - Allopathy</i>				
001 Direction and Administration.				
0099 General				
0579 Gandhi Nagar Hospital Jammu				
	O	9,26.14		
	S	-	9,43.18	(+)17.04
0629 Subsidiary Health Center Kashmir				
	O	2,02.52		
	S	-	2,06.34	(+)3.82
0636 Direction and Administration Jammu (DHSJ)				
	O	38,73.43		
	S	-	40,36.62	(+)1,63.19
0638 Direction Office Kashmir (DHSK)				
	O	20,73.06		
	S	-	20,77.72	(+)4.66
1307 Director Health Services Kashmir(JLNM) Hospital Srinagar				
	O	10,24.50		
	S	-	10,28.33	(+)3.83
001 Medical Store Depots.				
0011 State Plan Normal				
0636 Direction and Administration Jammu				
	O	18,53.41		
	S	-	19,62.71	(+)1,09.30
104 Medical Store Depots.				
0099 General				
1279 Medical Stores Department Jammu				
	O	1,71.16		
	S	-	2,66.95	(+)95.79
109 School Health Schemes.				
0099 General				
0591 School Health Schemes Jammu				
	O	30.05		
	S	-	36.10	(+)6.05
0099 General				
0643 Other Health Schemes School Health Kashmir				
	O	19.79		
	S	-	21.40	(+)1.61

GRANT NO. 17 (Contd.)

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess(+)
2210 Medical and Public Health.				
01 Urban Health Services - Allopathy				
110 Hospitals and Dispensaries.				
0099 General				
0567 Government Hospital for Bone Joint Surgery Srinagar				
	O 11,12.89			
	S -	11,12.89	12,25.65	(+)1,12.76
0568 Lall Dedd Hospital for Women Srinagar				
	O 24,30.09			
	S -	24,30.09	25,64.33	(+)1,34.24
0575 Emergency Hospital Jammu				
	O 5,47.49			
	S -	5,47.49	10,55.11	(+)507.62
0678 Association Hospital Srinagar				
	O 1,70.69			
	S -	1,70.69	3,65.56	(+)1,94.87
1529 Administrator Associated Hospitals Jammu				
	O 13,15.98			
	S -	13,15.98	14,61.86	(+)1,45.88
110 Hospitals and Dispensaries.				
0011 State Plan Normal				
1529 Administrator Associated Hospitals, Jammu				
	O 4,62.00			
	S -	4,62.00	12,34.53	(+)7,72.53
02 Urban Health Services - Other system of Medicine.				
101 Ayurveda				
0099 General				
0681 Direction and Administration Director ISM J&K				
	O 9,61.33			
	S -	9,61.33	16,19.23	(+)6,57.90
0011 State Plan Normal				
0681 Direction and Administration Director ISM J&K				
	O 1,50.00			
	S -	1,50.00	1,73.26	(+)23.26
103 Unani				
0099 General				
0694 Medical Store ISM Kashmir				
	O 29.06			
	S -	29.06	32.18	(+)3.12
1837 Medical Store ISM Jammu				
	O 26.45			
	S -	26.45	28.55	(+)2.10

GRANT NO. 17 (Contd.)

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess(+)
2210 Medical and Public Health.				
03 Rural Health Services Allopathy				
103 Primary Health Center				
0099 General				
0644 Primary Health Center Srinagar				
	O	1,09,75.70		
	S	-	1,09,75.70	1,12,91.23
				(+)3,15.53
110 Hospitals and Dispensaries				
0099 General				
0577 Mobile Medical Units Jammu				
	O	1,07.15		
	S	-	1,07.15	1,13.84
				(+)6.69
05 Medical Education, Training and Research.				
105 Allopathy.				
0099 General				
0586 Sher-i-Kashmir Institute of Medical Science (Hajan Block)				
	O	7,98.35		
	S	-	7,98.35	7,99.86
				(+)1.51
1544 Principal SKIMS Medical College Bemina Srinagar				
	O	33,26.00		
	S	-	33,26.00	33,95.20
				(+)69.20
06 Public Health				
101 Prevention and Control of Diseases.				
0099 General				
0613 Health Education and its Strengthening Jammu				
	O	46.90		
	S	-	46.90	48.25
				(+)1.35
0596 Epidemic Diseases Organisation Kashmir				
	O	1,12.72		
	S	-	1,12.72	1,36.19
				(+)23.47
0639 Improvement and Opening of Basic Health Service Kashmir				
	O	3,92.87		
	S	-	3,92.87	4,71.70
				(+)78.83
1268 Rural National Malaria Eradication Programme Jammu				
	O	33.35		
	S	-	33.35	38.51
				(+)5.16
1757 Anti V.D/ STD Control Organisation				
	O	79.66		
	S	-	79.66	83.26
				(+)3.60

GRANT NO. 17 (Contd.)

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess(+)
2210 Medical and Public Health.				
06 Public Health				
104 Drug Control				
0099 General				
0654 Deputy Controller Drugs and Food Jammu				
	O	83.71		
	S	-	83.71	97.82
				(+)14.11
0633 Semi- Medical AID Centre Kashmir				
	O	1,97.53		
	S	-	1,97.53	2,10.68
				(+)13.15
0658 Deputy Controller and Food Control Organisation Kashmir				
	O	1,01.01		
	S	-	1,01.01	1,07.04
				(+) 6.03
1294 Controller Drugs and Food J&K Control Organization				
	O	1,42.50		
	S	-	1,42.50	1,92.33
				(+)49.83
107 Public Health Laboratories.				
0099 General				
0656 Drugs laboratory Kashmir				
	O	90.67		
	S	-	90.67	96.57
				(+)5.90
0676 District Headquarters Laboratories STD				
	O	69.25		
	S	-	69.25	93.54
				(+)24.29
2260 Head Quarter Laboratories STD				
	O	37.95		
	S	-	37.95	41.80
				(+)3.85
2211 Family Welfare-				
001 Direction and Administration.				
0031 Centrally Sponsored Scheme				
1651 District Family Welfare Bureau				
	O	4,88.90		
	S	-	4,88.90	27,38.41
				(+)22,49.51

GRANT NO. 17 (Contd.)

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

Head	Actual Expenditure (₹ in Lakh)
2210 Medical and Public Health	
<i>01 Urban Health Services – Allopathy.</i>	
001 Direction and Administration	
0011 State Normal Plan	
0587 Subsidiary Health Center	22.79
110 Hospitals and Dispensaries.	
0011 State Normal Plan	
9903 Super Specialty Hospital Jammu	11,13.61
0099 General	
0166 Medical Collage Jammu	4.29
9903 Super Specialty Hospital Jammu	2,59.39
200 Other Health Scheme	
0099 General	
0616 Maternity and Child Welfare Centre Gobal	6.98
800 Other Expenditure.	
0099 General	
1766 Urban Health Unit	53.78
<i>03 Rural Health Services Allopathy</i>	
102 Subsidiary Health Centre	
0099 General	
0587 Subsidiary Health Centre	53.65
103 Primary Health Centre	
0099 General	
0570 Primary Health Centre (K) Drugs Control	2.45
<i>06 Public Health</i>	
101 Prevention and Control of Diseases.	
0031 Centrally Sponsored Scheme	
2354 National Iodine Deficiency Disorders Control Programme	9.52
2211 Family Welfare-	
004 Research and Evaluation	
0031 Centrally Sponsored Scheme	
1654 Training of ANM'S/ LHV'S/ AMT Schools	1,23.29
101 Rural Family	
0031 Centrally Sponsored Scheme	
0581 Sub Centre Jammu	15,92.38
1769 State Family Welfare Bureau	1,05.38
2211 Family Welfare-	
200 Other Services and Supplies.	
0099 General	
1653 Post Martum Centers	2,60.30

GRANT NO. 17 (Contd.)

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)
2210 Medical and Public Health	
01 Urban Health Services – Allopathy.	
110 Hospital and Dispensaries	
0099 General	
1758 Sanat Nagar Hospital	1,33.56
03 Rural Health Services Alopahy .	
103 Primary Health Centre.	
0099 General	
2356 Block Development Council	15.00

Capital Section

7. Original provision of ₹2,66,34.00 lakh proved excessive in view of the final saving of ₹ 32,80.27 lakh. No portion of final saving ₹ 32,80.27 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 (-)
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
2012-2013	3,18,85.50	2,57,43.07	(-)61,42.43

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 (-)
4210 Capital Outlay on Medical and Public Health.			
01 Urban Health Services.			
800 Other Expenditure			
0011 State Plan Normal			
0166 Medical College, Jammu			
O 18,00.00			
S -	18,00.00	4.22	(-)17,95.78
1538 Drug and Food Control			
O 2,50.00			
S -	2,50.00	75.87	(-)1,74.13
1540 Dental College Srinagar			
O 6,72.00			
S -	6,72.00	3,64.30	(-)3,07.70

GRANT NO. 17 (Concl'd.)

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
4210 Capital Outlay on Medical and Public Health.				
01 Urban Health Services.				
800 Other Expenditure				
0011 State Plan Normal				
1541 Associated Hospital Srinagar				
	O	12,60.00		
	S	-		
		12,60.00	9,39.40	(-)3,20.60
1542 Associated Hospital ,Jammu				
	O	11,22.00		
	S	-		
		11,22.00	9,47.39	(-)1,74.61
1543 Medical Institution				
	O	30,00.00		
	S	-		
		30,00.00	24,24.75	(-)5,75.25
1544 Jhelum Valley Medical College				
	O	10,00.00		
	S	-		
		10,00.00	7,75.67	(-)2,24.33
2023 Government Dental Hospital Jammu				
	O	11,72.00		
	S	-		
		11,72.00	8,18.96	(-)3,53.04
10.	Saving was partly offset by excess under the following Head/ Scheme; reasons thereof were not communicated.			

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess(+)
4210 Capital Outlay on Medical and Public Health.				
01 Urban Health Services.				
800 Other Expenditure				
0011 State Plan Normal				
0305 Medical College Srinagar				
	O	23,00.00		
	S	-		
		23,00.00	23,94.09	(+)94.09
11.	Lumpsum Plan Provision of ₹ 74,60.25 lakh under Major Head 4210-Capital Outlay on Medical and Public Health against Director Health Services J & K without giving schematic break-up has deprived Audit in making comparison of excess/ saving Sub-Head wise.			
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)
4210 Capital Outlay on Medical and Public Health.		
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****2070 Other Administrative Services****2225 Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes****2235 Social Security & Welfare****2236 Nutrition****4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes****4235 Capital Outlay on Social Security & Welfare****4236 Capital Outlay on Nutrition**

		Total Grant/ Appropriation	Actual Expenditure (₹ in thousand)	Excess (+) Saving (-)
Revenue:				
Voted-				
Original	3,18,02,55	3,18,02,55	6,20,38,22	(+)3,02,35,67
Supplementary	-			
Amount surrendered during the year				...
Capital:				
Voted-				
Original	1,59,83,93	1,59,83,93	66,96,79	(-)92,87,14
Supplementary	-			
Amount surrendered during the year				...

Notes and Comments:

Revenue Section

- 1 In the Revenue Section Original provision of ₹ 3,18,02.55 lakh proved inadequate in view of final excess of ₹ 3,02,35.67 lakh . The excess requires regularization.
2. Excess over the provision occurred mainly under the following Heads/ Schemes; reasons for which were not communicated.

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess (+)
2225 Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes				
02 Welfare of Scheduled Tribes				
800 Other Expenditure.				
0011 State Plan Normal				
1814 Tribal Sub Plan (SCA)				
	O	9,00.00		
	S	-	9,00.00	(+)2,21.01

GRANT NO. 18 (Contd.)

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess (+)
2225	Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes				
03	<i>Welfare of Backward Classes</i>				
102	Economic Development				
0099	General				
0442	Advisory Board for Gujjar and Bakarwals				
		O	81.75		
		S	-	81.75	92.49
					(+)10.74
1827	Welfare of Schedule Caste / Tribe & Other Backward Classes Jammu				
		O	66.03		
		S	-	66.03	82.15
					(+)16.12
1828	Welfare of Pahari Speaking People				
		O	2,06.05		
		S	-	2,06.05	2,08.44
					(+)2.39
2324	Development of Backward Class				
		O	85.14		
		S	-	85.14	1,01.47
					(+)16.33
0011	State Plan Normal				
1796	Welfare of Gujjar and Bakarwals				
		O	14.00		
		S	-	14.00	1,07.18
					(+)93.18
1827	Welfare of Schedule Caste And Tribes				
		O	8,04.21		
		S	-	8,04.21	12,87.51
					(+)4,83.30
1828	Welfare of Pahari Speaking People				
		O	15,00.00		
		S	-	15,00.00	22,34.09
					(+)7,34.09
277	Education.				
0099	General				
1094	Gujjar & Bakarwal Hostel Miskeen Bagh Srinagar				
		O	25.26		
		S	-	25.26	55.65
					(+)30.39
80	<i>General</i>				
800	Other Expenditure				
0099	General				
2036	Development of Cottage Industries Centre Jammu				
		O	2,17.80		
		S	-	2,17.80	2,38.30
					(+)20.50
2037	Development of Cottage Industries Centre Kashmir				
		O	1,19.52		
		S	-	1,19.52	1,57.97
					(+)38.45

GRANT NO. 18 (Contd.)

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess (+)
2235 Social Security and Welfare					
02	<i>Social Welfare</i>				
001	Direction and Administration.				
0099	General				
1092	District Level Offices/Kashmir				
		O	3,08.00		
		S	-	3,08.00	(+)1,37.25
2038	Direction and Administration, Kashmir				
		O	1,48.81		
		S	-	1,48.81	(+)43.36
102	Child Welfare.				
0099	General				
0379	Other Social Security and Welfare Programme				
		O	3,75.58		
		S	-	3,75.58	(+)3,29.99
2044	Establishment of Bal Ashram Kashmir				
		O	1,76.32		
		S	-	1,76.32	(+)90.51
0031	Centrally Sponsored Scheme				
1829	Post Matric Scholarship				
		O	3,66.66		
		S	-	3,66.66	(+)23,26.69
103	Women's Welfare				
0099	General				
2040	Social Welfare Centers, Kashmir				
		O	5,34.96		
		S	-	5,34.96	(+)7.04
2042	Homes for Destitutes and Deserted Women Nari Niketan Kashmir				
		O	65.27		
		S	-	65.27	(+)24.92
800	Other Expenditure				
0099	General				
1109	State Social Welfare Board 50%				
		O	60.40		
		S	-	60.40	(+)21.40
2285	Training and Research Jammu				
		O	7.00		
		S	-	7.00	(+)13.00

GRANT NO. 18 (Contd.)

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess (+)
2236 Nutrition-				
80 General				
800 Other Expenditure				
0011 State Plan Normal				
1839 Applied Nutrition Programme Jammu				
	O	13,50.00		
	S	-	13,50.00	(+)1,94.17
0099 General				
1839 Applied Nutrition Programme Jammu				
	O	9,52.25		
	S	-	9,52.25	(+)49.84
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 (-)
2070 Other Administrative Services-				
105 Special Commission of Enquiry				
0099 General				
0502 State Commission for Backward Classes				
	O	1,53.06		
	S	-	1,53.06	(-)30.32
1791 State Commission for Women				
	O	1,13.12		
	S	-	1,13.12	(-)11.09
2225 Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes.				
03 Welfare of Backward Classes.				
102 Economic Development.				
0099 General				
1796 Welfare of Gujjar and Bakarwals				
	O	6,25.70		
	S	-	6,25.70	(-)40.05
277 Education				
0099 General				
1080 Establishment of Markaz Bahboodi Khwateen Miskeen Bagh				
	O	1,37.56		
	S	-	1,37.56	(-)36.83
80 General				
800 Other Expenditure				
0099 General				
1099 Ladies Vocational Centres Jammu				
	O	41.96		
	S	-	41.96	(-)6.93

GRANT NO. 18 (Contd.)

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2235	Social Security and Welfare				
02	<i>Social Welfare</i>				
001	Direction and Administration				
0099	General				
1106	Tehsil Level Offices/Kashmir				
		O	3,75.59		
		S	-	3,75.59	(-)30.14
2039	Direction & Administration Jammu				
		O	2,42.39		
		S	-	2,42.39	(-)28.43
2280	District Level Offices/Jammu				
		O	1,52.65		
		S	-	1,52.65	(-)19.26
2281	Tehsil Level Offices/Jammu				
		O	4,18.17		
		S	-	4,18.17	(-)80.54
102	Child Welfare				
0011	State Plan Normal				
0379	Other Social Security & Welfare Programme				
		O	1,06,31.54		
		S	-	1,06,31.54	(-)5,27.41
0099	General				
2045	Establishment of Bal Ashram Jammu				
		O	1,78.43		
		S	-	1,78.43	(-)31.15
103	Child Welfare				
0099	General				
2041	Social Welfare Centre Jammu				
		O	6,82.65		
		S	-	6,82.65	(-)1,60.60
2043	Homes for Destitute and Deserted Women Nari Niketan Jammu				
		O	1,31.89		
		S	-	1,31.89	(-)9.69
104	Welfare of Aged, Infirm ad Destitute				
0099	General				
1101	Old Age Pension (ISSS) children Kashmir				
		O	38,91.75		
		S	-	38,91.75	(-)45.60
2282	Old Age Pension (ISSS) children Jammu				
		O	30,01.71		
		S	-	30,01.71	(-)11.10

GRANT NO. 18 (Contd.)

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2235 Social Security and Welfare				
02 Social Welfare				
800 Other Expenditure				
0099 General				
1834 State Share to Boarder Area Project (33%)				
	O	1,97.64		
	S	-	1,97.64	(-)25.00
2048 Chairman State Board (100%)				
	O	46.00		
	S	-	46.00	(-)23.00
2235 Social Security and Welfare				
60 Others				
800 Other Expenditure				
0099 General				
2046 Monitoring and Evaluation Cell Kashmir				
	O	15.34		
	S	-	15.34	(-)14.13
2236 Nutrition -				
80 General				
800 Other Expenditure				
0011 State Plan Normal				
2307 Applied Nutrition Programme Kashmir				
	O	15,60.33		
	S	-	15,60.33	(-)80.49
0099 General				
2307 Applied Nutrition Programme Kashmir				
	O	7,81.43		
	S	-	7,81.43	(-)86.09
4.	Expenditure was incurred under the following Heads/Schemes without budgetary provision; reasons for which were not communicated.			
Head				Actual Expenditure (₹ in Lakh)
2225 Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes.				
02 Welfare of Scheduled Tribes-				
001 Direction and Administration				
0011 State Plan Normal				
2253 Development of Horps/Improved Agriculture Practices				35.59
03 Welfare of Backward classes				
001 Direction and Administration				
0099 General				
0442 Advisory Board for Gujjar and Bakarwals				95.95

GRANT NO. 18 (Contd.)

Head	Actual Expenditure (₹ in Lakh)
2225 Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes	
80 <i>General</i>	
800 Other Expenditure	
0031 Centrally Sponsored Scheme	
1829 Post Matric Scholarship	2.11
2235 Social Security and Welfare	
02 <i>Social welfare</i>	
001 Direction and Administration	
0099 General	
0244 Direction and Administration	81.28
102 Child Welfare	
0031 Centrally Sponsored Scheme	
0379 Other Social Security & Welfare Programme	16.55
1287 Integrated Child Development Scheme	1,97,99.07
0099 General	
1444 Pre-Matric Scholarship	22.15
0011 State Plan Normal	
1287 Integrated Child Development Scheme	71.37
1829 Post Matric Scholarship	38.94
103 Women's Welfare	
0031 Centrally Sponsored Scheme	
2372 National Mission for Empowerment of Women (NMEW)	16.38
104 Welfare of Aged, Infirm and Destitutes	
0011 State Plan Normal	
1101 Old Age Pension (OAP) (ISS) Children	83.55
800 Other Expenditure	
0011 State Plan Normal	
1444 Pre-Matric Scholarship	20.98
2045 Establishment of Bal Ashram Jammu	3.29
2280 District Level Offices/ Jammu	3,50.32
03 <i>Welfare of Backward Classes</i>	
103 National Maternity Benefit Scheme	
0031 Centrally Sponsored Scheme	
1872 National Social Assistance Programme	84.94
2534 Indira Gandhi Matritva Sahyog Yojna (IGMSY)	1.78
60 <i>Other Social Security and Welfare Programmes-</i>	
800 Other Expenditure	
0011 State Plan Normal	
1382 State Plan (Approved Plan Schemes)	4,97.96
0031 Centrally Sponsored Schemes	
0561 Programme/ Director Social Welfare Kashmir	29.49
1829 Post Matric Scholarship	1.90
1872 National Social Assistance Programme	25,32.56
2251 Merit Cum Means base Scholarship	25,73.68
2323 Improvement of Vocational Training Institutes	26.54

GRANT NO. 18 (Contd.)

Head	Actual Expenditure (₹ in Lakh)
2236 Nutrition	
02 <i>Distribution of Nutritious Food & Beverages</i>	
102 Mid-Day Meals	
0031 Centrally Sponsored Schemes	
1287 Integrated Child Development Schemes	1,41.28
80 <i>General</i>	
800 Other Expenditure	
0011 State Plan Normal	
2339 Rajiv Gandhi Scheme for Empowerment of Adolescent Girls (SABLA)	1,12.63
5. Entire provision under of ₹ 7.00 lakh under sub head 1113-Training & Research Sub Major Head-02 and Minor Head 800 Group Head-0099 subordinate to Major Head 2235- Social Security and Welfare remained unutilized throughout the year; reasons for which were not communicated	

CAPITAL SECTION

6. In the Capital Section Original Provision of ₹ 1,59,83.93 lakh proved excessive in view of saving of ₹ 92,87.14 lakh. No portion of final saving of ₹ 92,87.14 lakh was anticipated and surrendered.
7. Significant saving occurred mainly under the following Heads/Schemes; reasons for which were not communicated.

Head	Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
4225 Capital outlay on Welfare of SCs, STs and Other Backward Classes			
02 <i>Welfare of Scheduled Tribes</i>			
800 Other Expenditure			
0011 State Plan Normal			
1814 Tribal Sub Plan			
	O 40,73.00		
	S -	40,73.00	52.86 (-)40,20.14
1827 Welfare of Schedule Caste/ Tribe			
	O 2,00.07		
	S -	2,00.07	81.40 (-)1,18.67
4235 Capital Outlay on Social Security and Welfare-			
01 <i>Rehabilitation</i>			
201 Other Rehabilitation Schemes			
0011 State Plan Normal			
2158 Council for Rehabilitation for victim of militancy			
	O 3,00.00		
	S -	3,00.00	2,25.00 (-)75.00

GRANT NO. 18 (Contd.)

Head			Total Grant/ Appropriation	Actual Expenditure	Saving (-)
				(₹ in Lakh)	
4235	Capital Outlay on Social Security and Welfare-				
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	(-)54,58.74
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	(-)2,37.53
800	Other Expenditure				
0011	State Plan Normal				
1382	State Plan				
		O	42,32.90		
		S	-	42,32.90	(-)39,83.96
8.	Excess over the provision occurred mainly under the following Heads/Schemes; reasons for which were not communicated.				
Head			Total Grant/ Appropriation	Actual Expenditure	Excess (+)
				(₹ in Lakh)	
4225	Capital outlay on Welfare of SCs, STs and Other Backward Classes				
02	<i>Welfare of Scheduled Tribes</i>				
800	Other Expenditure				
0011	State Plan Normal				
1796	Welfare of Gujjar And Bakerwals				
		O	1,60.00		
		S	-	1,60.00	(+)1,50.38
1828	Welfare of Pahari Speaking People				
		O	1,40.00		
		S	-	1,40.00	(+)27.66
4236	Capital Outlay on Nutrition				
80	<i>General</i>				
800	Other Expenditure				
0011	State Plan Normal				
1815	Nutrition				
		O	2,77.00		
		S	-	2,77.00	(+)39,08.86

GRANT NO. 18 (Concl'd.)

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

Head	Actual Expenditure (₹ in Lakh)
4225 Capital outlay on Welfare of SCs, STs and Other Backward Classes	
01 <i>Welfare of Scheduled Castes</i>	
800 Other Expenditure	
0011 State Plan Normal	
1698 Construction of SC Boys Hostel	30.17
02 <i>Welfare of Scheduled Tribes</i>	
800 Other Expenditure	
0011 State Plan Normal	
2218 State Financial Corporation	30.00
0031 Centrally Sponsored Schemes	
2255 Plant Protection Services Jammu	85.83
80 <i>General</i>	
800 Other Expenditure	2.50
4235 Capital Outlay on Social Security and Welfare-	
01 <i>Rehabilitation</i>	
201 Other Rehabilitation Schemes	
0011 State Plan Normal	
2165 Rehabilitation	2,00.00
02 <i>Social Welfare</i>	
102 Child Welfare.	
0011 State Plan Normal	
0379 Other Social Security and Welfare Programme	11.39
190 Investment in Public Sector and Other Undertakings	
1558 SC/ST Development Corporation	90.00
800 Other Expenditure	
0011 State Plan Normal	
1814 Tribal Sub Plan	21.26
60 <i>Other Social Security and Welfare Programme</i>	
800 Other Expenditure	
0011 State Plan Normal	
0379 Other Social Security and Welfare Programme	44.15
0515 Constructions	72.45
4236 Capital Outlay on Nutrition	
02 <i>Distribution of Nutritious Food & Beverages</i>	
102 Child Welfare	
0031 Centrally Sponsored Schemes	
1287 Integrated Child Development Schemes	35.21

10. Entire provision under of ₹ 1,20.00 lakh under sub head 2286-SC/ST DEV. CORP Sub Major Head-02 and Minor Head- 800 Group Head-0011 subordinate to Major Head 4225- Social Security and Welfare remained unutilized throughout the year; reasons for which were not communicated

GRANT NO.19 – HOUSING AND URBAN DEVELOPMENT DEPARTMENT

MAJOR HEADS

2217 Urban Development

4216 Capital Outlay on Housing

4217 Capital Outlay on Urban Development

6216 Loans for Housing

7610 Loans to Government Servants etc.

		Total Grant/ Appropriation	Actual Expenditure (₹ in thousand)	Excess (+) Saving (-)
Revenue:				
Voted-				
Original	3,84,07,76			
		3,84,09,75	3,70,97,95	(-) 13,11,80
Supplementary	1,99			
Amount surrendered during the year				...
Capital:				
Voted-				
Original	5,39,21,25			
		8,91,02,25	2,18,15,56	(-) 6,72,86,69
Supplementary	3,51,81,00			
Amount surrendered during the year				...

Notes and Comments:

Revenue Section

- Supplementary grant of ₹ 1.99 lakh proved excessive in view of the final saving of ₹ 13,11.80 lakh, which was neither anticipated nor surrendered.
- Saving in the Grant occurred mainly under the following head/schemes: reasons for which have not been communicated.

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving(-)
2217 Urban Development				
03	<i>Integrated Development of Small and Medium Towns</i>			
001	Direction and Administration			
0099	General			
0999	Chief Town Planner Kashmir			
	O	3,36.15		
	S	-	3,36.15	2,17.94
				(-)1,18.21
1148	Chief Architect Jammu and Kashmir			
	O	3,97.75		
	S	-	3,97.75	3,30.24
				(-)67.51
1149	Chief Town Planner Jammu			
	O	4,43.35		
	S	-	4,43.35	2,93.88
				(-)1,49.47

GRANT NO. 19 (Contd.)

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving(-)
2217	Urban Development				
03	<i>Integrated Development of Small and Medium Towns</i>				
191	Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards, etc.				
0099	General				
1438	Srinagar Municipality				
	O	1,19,73.00			
	S	-	1,19,73.00	1,17,72.75	(-)2,00.25
05	<i>Other Urban Development Schemes</i>				
001	Direction and Administration				
0099	General				
2290	Mechanical Drainage Division Srinagar				
	O	11,20.91			
	S	-	11,20.91	10,49.57	(-)71.34
2291	City Drainage Division Srinagar				
	O	8,08.48			
	S	1.99	8,10.47	7,63.39	(-)47.08
2293	Sewerage and Drainage Division (West Jammu)				
	O	6,50.61			
	S	-	6,50.61	6,23.38	(-)27.23
191	Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards, etc				
0011	State Plan				
0862	Urban Poverty Alleviation (NRT) State Plan				
	O	5,50.00			
	S	-	5,50.00	2,58.75	(-)2,91.25
0099	General				
2035	Grant to Municipalities and Local Bodies Jammu				
	O	45,35.00			
	S	-	45,35.00	36,97.25	(-)8,37.75
800	Other expenditure				
0099	General				
1139	Director Local Bodies Jammu				
	O	3,84.58			
	S	-	3,84.58	3,49.99	(-)34.59
1439	Director Local Bodies Kashmir				
	O	4,28.00			
	S	-	4,28.00	3,99.87	(-)28.13

GRANT NO. 19 (Contd.)

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 (+)
2217	Urban Development				
03	<i>Integrated Development of Small and Medium Towns</i>				
191	Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards, etc				
0099	General				
1437	Jammu Municipality				
	O	73,70.00			
	S	-	73,70.00	74,30.00	(+)60.00
05	<i>Other Urban Development Schemes</i>				
001	Direction and Administration				
0099	General				
2294	Town Drainage Division Jammu				
	O	2,67.43			
	S	-	2,67.43	3,03.29	(+)35.86
05	<i>Other Urban Development Schemes</i>				
191	Assistance to Local Bodies, Corporations, Urban Development Authorities, Town improvement Boards etc.				
0099	General				
2034	Grant to Municipalities and Local Bodies Kashmir				
	O	67,67.00			
	S	-	67,67.00	74,48.75	(+)6,81.75
80	<i>General</i>				
001	Direction and Administration				
0099	General				
1138	Chief Engineer UEED J&K				
	O	11,41.57			
	S	-	11,41.57	12,78.52	(+)1,36.95

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)
2217	Urban Development		
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

GRANT NO. 19 (Contd.)

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

Head	Actual Expenditure (₹ in Lakh)
2217 Urban Development	
03 <i>Integrated Development of Small and Medium Towns</i>	
001 Direction and Administration	
0099 General	
1297 Urban Development	17.59
05 <i>Other Urban Development Schemes</i>	
191 Assistance to Local Bodies, Corporations, Urban Development Authorities, Town improvement Boards etc.	
0011 State Plan Normal	
1297 Urban Development	71.63

Capital Section

- 6 Supplementary Grant of ₹ 3,51,81.00 lakh proved injudicious as the expenditure did not come even upto the level of original provision of ₹ 5,39,21.25 lakh resulting in saving of ₹ 6,72,86.69 lakh. No portion of final saving was anticipated and surrendered.

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

Year	Total Grant / Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
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
2012-2013	7,67,56.60	5,32,52.09	(-)2,35,04.51

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 (-)
4216 Capital Outlay on Housing			
01 <i>Government Residential Buildings</i>			
700 Other Housing			
0011 State Plan Normal			
0893 Other Housing Schemes			
O	4,00.00		
S	-	4,00.00	1,91.56
			(-)2,08.44
4217 Capital Outlay on Urban Development			
03 <i>Integrated Development of Small and Medium Towns</i>			
800 Other Expenditure			
0011 State Plan Normal			
1297 Urban Development			
O	3,00,25.00		
S	2,90,75.00	5,91,00.00	74,96.81
			(-)5,16,03.19
1298 Dal Development			
O	1,52,56.00		
S	61,06.00	2,13,62.00	20,92.50
			(-)1,92,69.50

GRANT NO. 19 (Contd.)

9. 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(+)
4217	Capital Outlay on Urban Development			
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	4,00.00		
	S	-	4,00.00	(+)81.68
1296	Drainage			
	O	22,00.00		
	S	-	22,00.00	(+)9,62.93
1299	Sewerage And Drainage			
	O	5,00.00		
	S	-	5,00.00	(+)5,79.29

10. 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)
4217	Capital Outlay on Urban Development	
03	<i>Integrated Development of Small and Medium Towns</i>	
800	Other Expenditure	
0099	General	
1437	Jammu Municipality	12,33.65
1438	Srinagar Municipality	20,04.67
2034	Grants to Municipalities and Local Bodies Kashmir	11,30.86
2035	Grants to Municipalities and Local Bodies Jammu	7,71.02

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

Head		Actual Expenditure (₹ in Lakh)
4217	Capital Outlay on Urban Development	
03	<i>Integrated Development of Small and Medium Towns</i>	
800	Other Expenditure	
0011	State Plan Normal	
2232	JNNURM	70,63.13
191	Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards, etc	
0011	State Plan Normal	
1297	Urban Development	2,33.31

GRANT NO. 19 (Concl'd.)

Head		Actual Expenditure (₹ in Lakh)				
7610	Loans to Government Servants etc.					
201	House Building Advance					
0099	General					
1145	House Building Advance (Govt. Employee)				14.36	
12.	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 2013-2014 is indicated below, (The percentage fixed by the Government in 1955 for supervision charges recoverable for works done for other departments, outside bodies etc. range between 7.5 and 15 for Establishment charges and between 0.5 and 1 for Tools and Plant charges depending on the cost of works).					
Year and Head of Account		Works Outlay	Establishment Charges	Percentage of Establishment Charges to Works Outlay	Tools and Plant Charges	Percentage of Tools and Plant Charges to Works Outlay
		(₹ in Lakh)		(₹ in Lakh)		
2217	Urban Development Department					
	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	-	-
	2013-2014	2,67.26	3,68,30.69	1,37,80.85	-	-
4216	Capital Outlay on Housing					
	2011-2012	7,12.50	-	-	-	-
	2012-2013	6,90.16	-	-	-	-
	2013-2014	1,88.80	-	-	-	-
4217	Capital Outlay on Urban Development Department					
	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
	2013-2014	2,15,46.95	40.29	0.19	23.39	0.11

GRANT NO. 20 – TOURISM DEPARTMENT**MAJOR HEADS****2202 General Education****2205 Art and Culture****3452 Tourism****3454 Census Survey and Statistics****4202 Capital Outlay on Education, Sports, Art and Culture****5452 Capital Outlay on Tourism**

		Total Grant/ Appropriation	Actual Expenditure (₹ in thousand)	Excess (+) Saving (-)
Revenue:				
Voted-				
Original	1,16,59,86	1,16,59,86	1,04,82,15	(-)11,77,71
Supplementary	-			
Amount surrendered during the year				
Capital:				
Voted-				
Original	1,20,11,00	1,20,11,00	1,93,20,56	(+)73,09,56
Supplementary	-			
Amount surrendered during the year				...
Notes and Comments:				

Revenue Section

1. Original Grant of ₹ 1,16,59.86 lakh proved excessive in view of the final saving of ₹ 11,77.71 lakh; No portion of final saving was anticipated and surrendered.
2. Significant saving occurred mainly under the following Heads/Schemes; reasons for which were not intimated.

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2202 General Education				
80	General			
004	Research			
0099	General			
0278	Research and Publication (Kashmir)			
	O	3,22.62		
	S	-	3,22.62	79.72
				(-)2,42.90
2205 Art and Culture				
102	Promotion of Arts & Culture			
0099	General			
0555	Grants to Academy of Arts, Culture & Languages			
	O	18,35.00		
	S	-	18,35.00	14,23.34
				(-)4,11.66

GRANT NO. 20 (Contd.)

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2205	Art and Culture				
104	Archives				
0099	General				
0272	Development of Archives				
	O	5,65.50			
	S	-	5,65.50	5,24.91	(-)40.59
0011	State Plan Normal				
1890	Directorate of Libraries				
	O	1,27.00			
	S	-	1,27.00	43.82	(-)83.18
105	Public Libraries				
0099	General				
0221	Government Libraries and Reading Rooms Jammu				
	O	11,24.02			
	S	-	11,24.02	10,64.79	(-)59.23
3452	Tourism				
01	<i>Tourist Infrastructure</i>				
101	Tourist Centre				
0099	General				
1121	Tourist Centers / Director Tourism Kashmir				
	O	2,14.93			
	S	-	2,14.93	1,70.73	(-)44.20
102	Tourist Accommodation				
0099	General				
2278	Tourist Accommodation /Director Tourism , Jammu				
	O	1,67.10			
	S	-	1,67.10	1,61.65	(-)5.45
800	Other Expenditure				
0099	General				
0650	Patnitop Development Authority				
	O	1,28.40			
	S	-	1,28.40	99.60	(-)28.80
1120	Convention Complex				
	O	8,17.40			
	S	-	8,17.40	6,94.78	(-)1,22.62
1127	Gulmarg Project Organization				
	O	3,52.00			
	S	-			
	R	(-)41.00	3,11.00	2,14.48	(-)96.52
1232	Sonamarg Development Authority				
	O	30.00			
	S	-	30.00	22.50	(-)7.50

GRANT NO. 20 (Contd.)

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
3452	Tourism				
01	<i>Tourist Infrastructure</i>				
800	Other Expenditure				
0099	General				
1932	Royal Spring Golf Course				
	O	2,12.41			
	S	-	2,12.41	1,52.60	(-)59.81
2299	Mubarak Mandi Jammu Heritage Society				
	O	1,10.00			
	S	-			
	R	41.00	1,51.00	80.66	(-)70.34
02	<i>Survey and Statistics</i>				
110	Gazetter and Statistical Memoirs				
0099	General				
0468	State Gazetteers				
	O	1,01.40			
	S	-	1,01.40	54.92	(-)46.48
80	<i>General</i>				
001	Direction and Administration				
0099	General				
2183	Director Tourism Jammu				
	O	3,07.33			
	S	-	3,07.33	2,24.35	(-)82.98
104	Promotion and Publicity				
0099	General				
1115	Director Tourism, Kashmir				
	O	3,01.68			
	S	-	3,01.68	2,13.65	(-)88.03
2279	Director Tourism, Jammu				
	O	5,43.47			
	S	-	5,43.47	4,59.70	(-)83.77
800	Other Expenditure				
0011	State Plan Normal				
2091	Kokernag Development Authority				
	O	1,09.00			
	S	-	1,09.00	25.00	(-)84.00

GRANT NO. 20 (Contd.)

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

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess (+)
3452	Tourism			
01	<i>Tourist Infrastructure</i>			
101	Tourist Centre			
0099	General			
2277	Director Tourism, Jammu			
	O	1,90.00		
	S	-		
		1,90.00	1,93.03	(+)3.03
102	Tourist Accommodation			
0099	General			
0474	Director Tourism, Kashmir			
	O	6,72.82		
	S	-		
		6,72.82	7,40.23	(+)67.41
800	Other Expenditure			
0099	General			
0118	Pahalgam Project Organisation			
	O	7,16.67		
	S	-		
		7,16.67	7,68.91	(+)52.24
80	<i>General</i>			
001	Direction and Administration			
0099	General			
2184	Director Tourism Kashmir			
	O	15,71.11		
	S	-		
		15,71.11	17,02.48	(+)1,31.37
800	Other Expenditure			
0011	State Plan Normal			
2198	Other Development Authorities			
	O	11,00.00		
	S	-		
		11,00.00	13,57.04	(+)2,57.04

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

Head		Actual Expenditure (₹ in Lakh)
2205	Art and Culture	
102	Promotion of Arts and Culture	
0031	Centrally Sponsored Schemes	
0555	Grants to Academy of Arts, Culture & Languages	7.50
104	Archives	
0011	State Plan Normal	
0272	Development of Archives	1.77

GRANT NO. 20 (Contd.)

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

Head	Total Grant/ Appropriation (₹ in Lakh)
3452 Tourism	
01 Tourist Infrastructure	
102 Tourist Accommodation	
0011 State Plan Normal	
0474 Tourist Accommodation	40.00

Capital Section

6. Original grant of ₹ 1,20,11.00 lakh proved meager in view of final excess of ₹ 73,09.56 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 (+)
5452 Capital Outlay on Tourism			
80 General			
800 Other Expenditure			
0011 State Plan Normal			
0650 Patnitop Development Authority			
	O 3,50.00		
	S -	3,50.00	5,65.77
0651 Tourism Development Corporation			(+)2,15.77
	O 3,00.00		
	S -	3,00.00	5,26.14
1115 Director Tourism Kashmir			(+)2,26.14
	O 29,93.00		
	S -	29,93.00	43,60.54
1291 Cable Car Corporation			(+)13,67.54
	O 7,76.00		
	S -	7,76.00	8,16.00
1891 Pahalgam Development Authority			(+)40.00
	O 6,00.00		
	S -	6,00.00	12,03.81
1932 Royal Spring Golf Course			(+)6,03.81
	O 3,00.00		
	S -	3,00.00	4,00.00
2198 Other Development Authority			(+)1,00.00
	O 26,00.00		
	S -	26,00.00	26,73.77
			(+)73.77

GRANT NO. 20 (Concl.d.)

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

Head	Actual Expenditure (₹ in Lakh)
5452 Capital Outlay on Tourism	
80 General	
800 Other Expenditure	
0011 State Plan Normal	
0079 Upgradation of TRC Srinagar	6.10
0244 Direction and Administration	33.06
0652 Tourism Works Plan	23,95.01
1054 Land Acquisition	3.98
1349 Other Expenditure	11.32
1974 Jawahar Institute of Mountaineering Batote	25.00
0031 Centrally Sponsored Schemes	
2198 Other Development Authorities	45,28.65

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 (-)
4202 Capital outlay on Education, Sports, Art &			
04 Art & Culture			
101 Fine Arts & Education			
0011 State Plan Normal			
0117 Art & Culture			
	O 15,00.00		
	S -	15,00.00	3,85.67 (-)11,14.33
5452 Capital Outlay on Tourism			
80 General			
800 Other Expenditure			
0011 State Plan Normal			
0646 SKICC/ SKIGI			
	O 1,00.00		
	S -	1,00.00	81.06 (-)18.94
1232 Sonamarg Development Authority			
	O 4,00.00		
	S -	4,00.00	3,45.98 (-)54.02
1892 Gulmarg Development Authority			
	O 4,35.00		
	S -	4,35.00	3,68.73 (-)66.27
2091 Kokernag Development Authority			
	O 3,00.00		
	S -	3,00.00	2,25.21 (-)74.79
2183 Director Tourism Jammu			
	O 13,57.00		
	S -	13,57.00	3,64.75 (-)9,92.25

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

	Total Grant/ Appropriation	Actual Expenditure (₹ in thousand)	Excess (+) Saving (-)
Revenue:			
Voted-			
Original	5,37,59,78		
	5,37,59,78	4,79,23,96	(-)58,35,82
Supplementary	-		
Amount surrendered during the year			...
Capital:			
Voted-			
Original	82,26,59		
	97,46,62	56,20,05	(-)41,26,57
Supplementary	15,20,03		
Amount surrendered during the year			...
Notes and Comments:			

Revenue Section

1. Original grant of ₹ 5,37,59.78 lakh proved excessive in view of final saving of ₹ 58,35.82 lakh. No portion of final saving of ₹ 58,35.82 lakh was anticipated or surrendered.

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

Year	Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
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
2012-13	5,08,02.92	4,38,84.57	(-)69,18.35

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

Head	Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2402 Soil and Water Conservation			
001 Direction and Administration			
0011 State Plan Normal			
1443 Directorate of Soil Conservation			
O	14.75		
S	-	14.75	0.11 (-)14.64

GRANT NO. 21 (Contd.)

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2402 Soil and Water Conservation					
102 Soil Conservation					
0099 General					
2178 Project Director IWDP Hills II					
	O	14,11.72			
	S	-	14,11.72	9,29.32	(-)4,82.40
0355 Soil and Water Conservation on Watershed basis					
	O	5,62.17			
	S	-	5,62.17	4,92.06	(-)70.11
2406 Forestry and Wild Life					
01 Forestry					
001 Director and Administration					
0099 General					
0349 Principal Chief Conservator's Office					
	O	2,83,48.97			
	S	-	2,83,48.97	2,48,49.83	(-)34,99.14
070 Communications and Buildings					
0099 General					
0359 Communication and Building					
	O	74.00			
	S	-	74.00	7.45	(-)66.55
101 Forest Conservation, Development and Regeneration					
0099 General					
0352 Forest Conservation and Development					
	O	96.60			
	S	-	96.60	39.26	(-)57.34
105 Forest Produce					
0099 General					
0358 Forest Produce					
	O	30,99.20			
	S	-	30,99.20	15,28.98	(-)15,70.22
800 Other Expenditure					
0099 General					
2176 Director Social Forestry					
	O	63,93.63			
	S	-	63,93.63	63,38.72	(-)54.91
2175 Director Forest Protection Force					
	O	63,08.94			
	S	-	63,08.94	55,71.98	(-)7,36.96
02 Environmental Forestry and Wild Life					
110 Wild Life Preservation					
0099 General					
0351 Environment Forestry and Wild Life					
	O	27,72.92			
	S	-	27,72.92	25,47.98	(-)2,24.94

GRANT NO. 21 (Contd.)

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
3435 Ecology and Environment				
04	<i>Prevention and Control of Pollution</i>			
800	Other Expenditure			
0099	General			
2152	Pollution Control Board			
	O	16,03.01		
	S	-		
		16,03.01	8,79.58	(-)7,23.43
4.	Saving was partly counterbalanced by the excess under the following Heads/Schemes; reasons for which were not communicated.			

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess (+)
2402 Soil and Water Conservation				
001	Direction and Administration			
0099	General			
1443	Directorate of Soil Conservation			
	O	19,47.60		
	S	-		
		19,47.60	21,67.02	(+)2,19.42
2406 Forestry and Wild Life				
01	<i>Forestry</i>			
800	Other Expenditure			
0099	General			
2177	Director State Forest Research Institute			
	O	6,27.65		
	S	-		
		6,27.65	6,79.27	(+)51.62
3435 Ecology and Environment				
04	<i>Prevention and Control of Pollution</i>			
800	Other Expenditure			
0099	General			
2179	Director Ecology Environment and Remote Sensing			
	O	4,07.40		
	S	-		
		4,07.40	5,66.50	(+)1,59.10

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)
2406 Forestry and Wild Life		
01	<i>Forestry</i>	
070	Communications and Buildings	
0099	General	
2357	Halqa Panchayat	6.00

GRANT NO. 21 (Contd.)

Head	Total Grant/ Appropriation (₹ in Lakh)
2406 Forestry and Wild Life	
01 <i>Forestry</i>	
800 Other Expenditure	
0031 Centrally Sponsored Scheme	
0480 T. D. S. Morari	31.20
0099 General	
2270 Hokersar/Surinsar/ Mansar/ Pangong	43.40
3435 Ecology and Environment	
04 <i>Prevention and Control of Pollution</i>	
103 Prevention of Air and Water Pollution	
0099 General	
2353 Appellate Authority Water and Air Pollution	5.52
6. Expenditure was incurred without Budgetary provision under the following Heads/Schemes;	
Head	Actual Expenditure (₹ in Lakh)
2402 Soil and Water Conservation	
102 Soil Conservation	
0099 General	
0353 Senior Agrologist	2.48
2406 Forestry and Wild Life	
01 <i>Forestry</i>	
001 Direction and Administration	
0099 General	
0346 Circle and Divisional Office	36.53
0351 Environment Forestry and Wild Life	5.05
2175 Director Forest Protection Force	5.00
02 <i>Environment Forestry and Wild Life</i>	
001 Direction and Administration	
0099 General	
2203 Provincial and District Offices Jammu	15.16
1136 Director Floriculture Kashmir	13.22
110 Wild Life Preservation	
0031 Centrally Sponsored Scheme	
1730 National Parks and Sanctuaries	1,57.77
112 Public Gardens	
0099 General	
1136 Director Floriculture	7.49
1135 Provincial and District Offices	4.96
3435 Ecology and Environment	
04 <i>Prevention and Control of Pollution</i>	
800 Other Expenditure	
0011 State Plan Normal	
2179 Director Ecology Environment and Remote Sensing	10,65.36
0099 General	
2172 Additional Director Council for Science and Technology	13.01

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

7. Supplementary Grant of Rs.15,20.03 lakh proved excessive in view of the final saving of ₹ 41,26.57 lakh; No portion of final saving was anticipated or surrendered.

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

Year	Total Grant/ Appropriation	Actual Expenditure	Saving (-)
(₹ in Lakh)			
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
2012-13	89,16.32	72,80.64	(-)16,35.68

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

Head	Total Grant/ Appropriation	Actual Expenditure	Saving (-)
(₹ in Lakh)			
4402 Capital Outlay on Soil and Water Conservation			
102 Soil Conservation			
0011 State Plan Normal			
0871 Integrated Watershed Development			
O	20.00		
S	15,20.03	15,40.03	25.28 (-)15,14.75
4406 Capital Outlay on Forestry and Wild Life			
01 Forestry			
800 Other Expenditure			
0011 State Plan Normal			
0213 Wild Life Preservation			
O	3,50.00		
S	-	3,50.00	1,37.40 (-)2,12.60
2175 Director Forest Protection Force			
O	5,00.00		
S	-	5,00.00	2,97.80 (-)2,02.20
02 Environment Forestry and Wild Life			
110 Wild Life			
0031 Centrally Sponsored Scheme			
1931 Wild Life Sanctuaries			
O	38,73.00		
S	-	38,73.00	3,67.70 (-)35,05.30
800 Other Expenditure			
0031 Centrally Sponsored Scheme			
2344 Conservation of Hangul			
O	5,47.00		
S	-	5,47.00	2.93 (-)5,44.07

GRANT NO. 21 (Contd.)

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
5425 Capital Outlay on Other Scientific and Environmental Research					
800 Other Expenditure					
0011 State Plan Normal					
2153 Environment					
	O	1,10.00			
	S	-	1,10.00	42.28	(-)67.72
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 (+)
4402 Capital Outlay on Soil and Water Conservation					
102 Soil Conservation					
0011 State Plan Normal					
0266 Soil Conservation (Kashmir)					
	O	2,90.00			
	S	-	2,90.00	4,82.01	(+)1,92.01
4406 Capital Outlay on Forestry and Wild Life					
01 Forestry					
800 Other Expenditure					
0011 State Plan Normal					
0200 Forest Territorial					
	O	10,55.00			
	S	-	10,55.00	11,07.99	(+)52.99
2176 Director Social Forestry					
	O	4,35.27			
	S	-	4,35.27	7,67.35	(+)3,32.08
2177 Director State Forest Institute					
	O	2,00.00			
	S	-	2,00.00	3,06.66	(+)1,06.66
5425 Capital Outlay on Other Scientific and Environmental Research					
800 Other Expenditure					
0011 State Plan Normal					
2152 J&K Pollution Control Board					
	O	1,00.00			
	S	-	1,00.00	10,91.70	(+)9,91.70

GRANT NO. 21 (Concl'd.)

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)
4406 Capital Outlay on Forestry and Wild Life	
01 <i>Forestry</i>	
800 Other Expenditure	
0031 Centrally Sponsored Scheme	
0434 Action Plan for Conservation of Wullar Lake	52.00
0480 TSD Morari	52.30
2270 Hokersar/ Suransar/ Mansar/ Pangong	1,55.60
02 <i>Environmental Forestry and Wild Life</i>	
800 Other Expenditure	
0031 Centrally Sponsored Scheme	
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)
4402 Capital Outlay on Soil and Water Conservation	
102 Soil Conservation	
0011 State Plan Normal	
0251 Soil Conservation	9.14
800 Other Expenditure	
0011 State Plan Normal	
0434 Conservation of Wullar Lake	5,29.08
4406 Capital Outlay on Forestry and Wild Life	
01 <i>Forestry</i>	
800 Other Expenditure	
0011 State Plan Normal	
0869 Social Forestry	1,11.82
1725 Consolidation and Demarcation (J&K)	5.00
1727 Rehabilitation of Degraded Forests	10.15
02 <i>Environmental Forestry and Wild Life</i>	
110 Wild Life	
0031 Centrally Sponsored Scheme	
0441 Development of Wild Life	3.53
800 Other Expenditure	
0011 State Plan Normal	
0200 Forest Territorial	2,40.17
0213 Wild Life Preservation	81.75

GRANT NO. 22 – IRRIGATION AND FLOOD CONTROL DEPARTMENT

MAJOR HEADS

2700 Major Irrigation

2701 Medium Irrigation

2702 Minor Irrigation

2711 Flood Control and Drainage

4701 Capital Outlay on Medium Irrigation

4702 Capital Outlay on Minor Irrigation

4711 Capital Outlay on Flood Control Projects

		Total Grant/ Appropriation	Actual Expenditure (₹ in thousand)	Excess (+) Saving (-)
Revenue:				
Voted-				
Original	4,92,80,17	4,92,80,17	3,90,72,73	(-)1,02,07,44
Supplementary	-			
Amount surrendered during the year				...
Capital:				
Voted-				
Original	2,89,55,77	2,89,55,77	2,79,14,99	(-)10,40,78
Supplementary	-			
Amount surrendered during the year				...

Notes and Comments:

Revenue Section

1. Original Provision of ₹ 4,92,80.17 lakh proved excessive in view of final saving of ₹ 1,02,07.44 lakh. No portion of final saving of ₹ 1,02,07.44 lakh was anticipated and surrendered.
2. Saving in the Grant mainly occurred under the following Heads/Schemes ; reasons for which were not communicated.

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving(-)
2700 Major Irrigation				
01 Rambir Canal				
001 Direction and Administration				
0099 General				
0855 Irrigation Jammu				
	O	7,17.81		
	S	-	7,17.81	5,57.03 (-)1,60.78

GRANT NO. 22 (Contd.)

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving(-)
2701	Medium Irrigation				
04	<i>Medium Irrigation-Non Commercial</i>				
001	Direction and Administration				
0011	State Plan Normal				
0849	Irrigation Kashmir				
		O	36.00		
		S	-	36.00	(-)21.02
0855	Irrigation Jammu				
		O	32.20		
		S	-	32.20	(-)11.06
0099	General				
0849	Irrigation Kashmir				
		O	30,21.50		
		S	-	30,21.50	(-)4,69.84
0855	Irrigation Jammu				
		O	15,79.27		
		S	-	15,79.27	(-)2,32.72
612	Tawi Lift Irrigation				
0099	General				
0858	Divisional & Sub Divisional Offices (Jammu)				
		O	19,92.50		
		S	-	19,92.50	(-)1,94.67
2702	Minor Irrigation				
80	<i>General</i>				
001	Direction and Administration				
0099	General				
0342	Divisional & Sub Divisional Offices Irrigation Jammu				
		O	1,29,56.74		
		S	-	1,29,56.74	(-)47,30.78
0845	Ravi Tawi Irrigation Complex Jammu				
		O	29,98.50		
		S	-	29,98.50	(-)6,34.59
1448	Divisional and Sub Divisional Office Irrigation Kashmir				
		O	1,74,48.20		
		S	-	1,74,48.20	(-)24,31.43
2357	Halqa Panchayat				
		O	70.00		
		S	-	70.00	(-)33.84

GRANT NO. 22 (Contd.)

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving(-)
2711	Flood Control and Drainage			
01	<i>Flood Control</i>			
001	Direction and Administration			
0099	General			
0858	Divisional & Sub Divisional Offices (Jammu)			
	O	32,26.21		
	S	-	32,26.21	(-)7,93.34
1449	Flood Control Department Kashmir			
	O	49,19.69		
	S	-	49,19.69	(-)2,08.04

3. 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)
2701	Medium Irrigation	
04	<i>Medium Irrigation-Non Commercial</i>	
612	Tawi Lift Irrigation	
0099	General	
2357	Halqa Panchayat	13.00
80	<i>General</i>	
001	Direction and Administration	
0099	General	
2360	State Water Resources Regulatory Authority	1,83.00
2702	Minor Irrigation	
80	<i>General</i>	
001	Direction and Administration	
0031	Centrally Sponsored Scheme	
2346	Minor Irrigation Statistics	85.55

Capital Section

4. Original Provision of ₹ 2,89,55.77 lakh proved excessive in view of final saving of ₹ 10,40.78 lakh; reasons for which were not communicated.

GRANT NO. 22 (Contd.)

5. Lumpsum Plan provision of ₹ 1,44,50.00 lakh, ₹ 11,05.77 lakh and ₹ 1,34,00.00 lakh under Major Head 4701- Capital Outlay on Medium Irrigation, 4702-Capital Outlay on Minor Irrigation and 4711-Capital Outlay on Flood Control Projects respectively without giving schematic break-up, deprived Audit in making comparison of excess/ saving sub-head wise; reasons thereof were not communicated.
6. Suspense transactions: - The expenditure in this Grant includes Nil under the Head "Suspense". An analysis of transaction accounted for under the Head in this Grant during 2013-2014 together with the Opening and Closing balances is given below:-

Particulars / Major Head of Account	Opening Balance as on 1 st April 2013	Debits	Credits	Closing Balance as on 31 st March 2014.
		(₹ in Lakh)		
2701- Medium Irrigation-				
Purchases	(-)60.663	-	-	(-)60.663
Stock	2,46.355	-	-	2,46.355
Misc. P.W. Advance	54.187	-	-	54.187
Workshop Suspense	(-)0.27	-	-	(-)0.27
Total	2,39.609	-	-	2,39.609
2702- Minor Irrigation-				
Purchases	(-)2.032	-	-	(-)2.032
Stock	77.776	-	-	77.776
Misc. P.W. Advance	36.190	-	-	36.190
Workshop Suspense	-	-	-	-
Total	1,11.934	-	-	1,11.934
2711- Flood Control and Drainage-				
Purchases	0.110	-	-	0.110
Stock	2,07.000	-	-	2,07.000
Misc. P.W. Advance	3.137	-	-	3.137
Workshop Suspense	(-)0.003	-	-	(-)0.003
Total	2,10.244	-	-	2,10.244
4701- Capital Outlay on Medium Irrigation-				
Purchases	(-) 2,02.400	-	-	(-) 2,02.400
Stock	2,96.279	-	-	2,96.279
Misc. P.W. Advance	45.391	-	-	45.391
Workshop Suspense	18.160	-	-	18.160
Total	1,57.430	-	-	1,57.430
4711- Capital Outlay on Flood Control Projects-				
Purchases	-	-	-	-
Stock	6.83	-	-	6.83
Misc. P.W. Advance	0.12	-	-	0.12
Workshop Suspense	-	-	-	-
Total	6.95	-	-	6.95

GRANT NO. 22 (Concl'd.)

7. 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 2011-2012 to 2013-2014 are indicated below, (The percentage fixed by the Government in 1955 for supervision charges recoverable for works done for other departments, outside bodies etc. range between 7.5 and 15 for Establishment charges and between 0.5 and 1 for Tools and Plant charges depending on the cost of works).

Year and Head of Account	Works Outlay	Establishment charges	Percentage of Establishment charges to Works outlay	Tools and Plant Charges	Percentage of Tools and Plant Charges to Works Outlay
	(₹ in Lakh)			(₹ in Lakh)	
2700- Major Irrigation-					
2011-2012	1,70.98	3,72.63	2,17.94	-	-
2012-2013	50.24	3,64.80	7,26.11	-	-
2013-2014	1,73.27	3,83.75	2,21.48		
2701- Medium Irrigation-					
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
2013-2014	8,32.37	48,88.72	5,87.33	11.05	1.33
2702- Minor Irrigation-					
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
2013-2014	11,75.33	2,44,15.23	20,77.31	48.48	4.12
2711- Flood Control and Drainage-					
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
2013-2014	7,60.64	63,34.54	8,32.80	49.39	6.48
4701- Capital Outlay on Medium Irrigation-					
2011-2012	31,68.66	43,60.35	1,37.60	-	-
2012-2013	21.10	55,29.08	2,62,04.17	-	-
2013-2014	0.31	29,54.05	95,29,19.35	-	-
4702- Capital Outlay on Minor Irrigation					
2011-2012	2,32,40.07	-	-	-	-
2012-2013	-	-	-	-	-
2013-2014	2,05,69.16				
4711- Capital Outlay on Flood Control Projects-					
2011-2012	1,16,33.92	-	-	-	-
2012-2013	-	-	-	-	-
2013-2014	43,91.48				

GRANT NO.23 – PUBLIC HEALTH ENGINEERING DEPARTMENT

MAJOR HEADS

2055 Police

2215 Water Supply and Sanitation

4215 Capital Outlay on Water Supply and Sanitation

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

Revenue:

Voted-

Original	8,58,48,16		
	8,58,48,16	8,38,20,00	(-)20,28,16

Supplementary -

Amount surrendered during the year ...

Capital :

Voted-

Original	55,00,00		
	55,00,00	1,34,18,40	(+)79,18,40

Supplementary -

Notes and Comments:

Revenue Section

- In the Revenue Section, Original Provision of ₹ 8,58,48.16 lakh proved excessive in view of the final saving of ₹ 20,28.16 lakh. No portion of the final saving of ₹ 20,28.16 lakh was anticipated and surrendered.
- Persistent saving in the Grant occurred during the last two years also as detailed below

Year	Total Grant / Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2011-2012	8,01,97.93	7,39,90.22	(-) 62,07.71
2012-2013	8,03,32.42	7,79,59.90	(-)23,72.52

- Significant saving mainly occurred in the grant under the following Heads/Schemes; reasons thereof were not intimated.

Head	Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving(-)
2055 Police			
117 Internal Security			
0099 General			
1002 Public Health Engineering Department Jammu			
O	7,09.78		
S	-	7,09.78	3,54.41
			(-)3,55.37

GRANT NO. 23 (Contd.)

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving(-)
2215	Water Supply and Sanitation				
01	Water Supply				
001	Direction and Administration				
0099	General				
1001	Public Health Engineering Department Kashmir				
		O	3,71,48.11		
		S	-	3,71,48.11	3,69,75.81
					(-)1,72.30
1002	Public Health Engineering Department Jammu				
		O	4,63,90.03		
		S	-	4,63,90.03	4,50,13.06
					(-)13,76.97
2357	Halqa Panchayat				
		O	1,30.00		
		S	-	1,30.00	43.74
					(-)86.26
101	Urban Water Supply Programme				
0011	State Plan Normal				
1001	Public Health Engineering Department Kashmir				
		O	12,05.19		
		S	-	12,05.19	9,77.50
					(-)2,27.69
1002	Public Health Engineering Department Jammu				
		O	2,05.05		
		S	-	2,05.05	63.29
					(-)1,41.76

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

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess(+)
2055	Police				
117	Internal Security				
0099	General				
0957	Internal Security				
		O	60.00		
		S	-	60.00	1,54.29
					(+)94.29

GRANT NO. 23 (Contd.)

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

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

2215 Water Supply and Sanitation

102 Rural Water Supply Programme

0011 State Plan Normal

1002 Public Health Engineering Department Jammu 2,37.90

Capital Section

6. Original Provision of ₹ 55,00.00 lakh proved insufficient in view of final excess of ₹ 79,18.40 lakh; which requires regularization.
7. The State Government placed the budgetary provision of ₹ 55,00.00 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.
8. **Suspense Transactions:** - The expenditure in the Grant includes ` Nil under the Head "Suspense". The nature of transactions under the Head Suspense and the accounting procedure have been explained in Note:- 9 of Grant No: 5-Ladakh Affairs Department. An analysis of transactions accounted for under this Head in the Grant during 2013-2014 together with the Opening and Closing balance is given below:-

Particulars / Major Head of Account	Opening balance as on 1 st April 2013	Debits	Credits	Closing balance as on 31 st March 2014
(₹ in Lakh)				
2215- Water Supply and Sanitation-				
Purchases	72.82	-	-	72.82
Stock	(-)3,68.84	-	5.02	(-)3,73.86
Miscellaneous Public Works	2,54.75	-	-	2,54.75
Advance				
Workshop Suspense	(-) 9.94	-	-	(-) 9.94
Total	(-)51.21	-	5.02	(-)56.23

GRANT NO. 23 (Concl'd.)

Particulars / Major Head of Account		Opening balance as on 1 st April 2013	Debits	Credits	Closing balance as on 31 st March 2014
(₹ in Lakh)					
4215-	Capital Outlay on Water Supply & Sanitation-				
	Purchases	(-) 6,78.11	-	-	(-) 6,78.11
	Stock	4,05.27	-	-	4,05.27
	Miscellaneous Public Works Advance	94.05	-	-	94.05
	Workshop Suspense	0.01	-	-	0.01
	Total	(-) 1,78.78	-	-	(-) 1,78.78
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 2011-2012 to 2013-2014 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 to Works Outlay
		(₹ in Lakh)			(₹ in Lakh)
2215-	Water Supply and Sanitation-				
	2011-2012	19,79.51	7,07,14.90	35,72.34	1,09.76
	2012-2013	20,04.11	7,52,08.04	37,52.69	1,37.27
	2013-2014	23,65.44	8,07,66.72	34,14.45	1,69.07
4215-	Capital Outlay on Water Supply & Sanitation				
	2011-2012	1,77,14.37	7,17.33	4.04	3,12.13
	2012-2013	1,44,56.88	11,28.29	7.80	8,10.28
	2013-2014	1,15,86.00	12,15.83	10.49	4,81.15

GRANT NO. 24 – HOSPITALITY AND PROTOCOL DEPARTMENT

MAJOR HEADS

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

		Total Grant/ Appropriation	Actual Expenditure (₹ in thousand)	Excess (+) Saving (-)
Revenue:				
Voted-				
Original	1,61,49,61	1,77,85,90	1,74,13,09	(-)3,72,81
Supplementary	16,36,29			
Amount surrendered during the year				...
Capital:				
Voted-				
Original	41,84,27	41,84,27	54,08,19	(+)12,23,92
Supplementary	-			
Amount surrendered during the year				...

Notes and Comments:

Revenue Section

- Supplementary Grant of ₹ 16,36.29 lakh proved excessive in view of the final saving of ₹ 3,72.81 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 (₹ in Lakh)	Saving (-)
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
2012-2013	1,60,47.04	1,54,55.04	(-)5,92.00

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 (-)
2070	Other Administrative Services				
800	Other Expenditure				
0099	General				
0464	Resident Commissioner New Delhi				
	O	9,22.15			
	S	-	9,22.15	7,07.32	(-)2,14.83
0486	Trade Agency Mumbai				
	O	93.32			
	S	-	93.32	71.34	(-)21.98
0791	Hospitality and Protocol Jammu				
	O	3,80.07			
	S	-	3,80.07	3,18.10	(-)61.97
0792	Hospitality and Protocol Department, Kashmir				
	O	5,32.53			
	S	-	5,32.53	4,64.03	(-)68.50
2216	Housing				
01	Government Residential Buildings				
700	Other Housing				
0099	General				
0417	Estates Divisions				
	O	16,99.63			
	S	-	16,99.63	16,29.97	(-)69.66
0481	Maintenance				
	O	11,00.00			
	S	-	11,00.00	9,55.88	(-)1,44.12
1824	Director Estates				
	O	6,75.91			
	S	-	6,75.91	6,47.80	(-)28.11

GRANT NO. 24 (Contd.)

4. Excess in the grant occurred under the following heads; reasons thereof were not communicated.

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess (+)
2055	Police				
117	Internal Security				
0099	General				
0464	Resident Commissioner New Delhi				
		O	22,92.00		
		S	-		
			22,92.00	24,14.88	(+)1,22.88
1824	Director Estates				
		O	59,08.26		
		S	16,36.29		
			75,44.55	76,17.04	(+)72.49
2059	Public Works				
80	General				
103	Furnishing				
0099	General				
0459	Furnishing				
		O	1,45.00		
		S	-		
			1,45.00	1,94.08	(+)49.08
2070	Other Administrative Services				
800	Other Expenditure				
0099	General				
0790	Toshakhna				
		O	29.39		
		S	-		
			29.39	41.87	(+)12.48
0793	Director Hospitality and Protocol				
		O	4,12.90		
		S	-		
			4,12.90	4,33.55	(+)20.65
2216	Housing				
01	Government Residential Buildings				
700	Other Houses				
0099	General				
0515	Constructions				
		O	6,00.00		
		S	-		
			6,00.00	6,01.59	(+)1.59
0583	Deputy Director Estates				
		O	13,08.45		
		S	-		
			13,08.45	13,12.59	(+)4.14

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)
------	--

2070 Other Administrative Services

800 Other Expenditure

0011 State Plan Normal

0793 Director Hospitality & Protocol 40.00

2216 Housing

01 Government Residential Buildings

700 Other Housing

0011 State Plan Normal

1824 Director Estates 10.00

6. Expenditure was incurred without Budgetary provision in respect of the following head/scheme; reasons thereof were not communicated.

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

2070 Other Administrative Services

800 Other Expenditure

0011 State Plan Normal

0464 Resident Commissioner New Delhi 3.04

Capital Section

7. Original Provision of ₹ 41,84.27 lakh proved inadequate in view of final excess of ₹ 12,23.92 lakh. The final excess of ₹ 12,23.92 lakh needs regularisation

8. Excess in the grant occurred under the following Head/Scheme; reasons for which have not been intimated.

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

4059 Capital Outlay on Public Works

60 Other Buildings

800 Other Expenditure

0011 State Plan Normal

0793 Director Hospitality & Protocol

O 11,84.27

S -

11,84.27 17,22.90

(+)5,38.63

1824 Director Estates

O 30,00.00

S -

30,00.00 36,85.19

(+)6,85.19

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

		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
(₹ in thousand)				
Revenue:				
Voted-				
Original	80,33,51	80,33,51	1,79,31,10	(+)98,97,59
Supplementary	-			
Amount surrendered during the year				...
Capital:				
Voted-				
Original	1,04,87,02	1,04,87,02	2,35,07	(-)1,02,51,95
Supplementary	-			
Amount surrendered during the year				...
Notes and Comments				

Revenue Section

1. Original Provision of ₹ 80,33.51 lakh proved inadequate in view of final excess of ₹ 98,97.59 lakh. The final excess of ₹ 98,97.59 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)			
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
2012-2013	72,33.94	1,57,75.43	(+)85,41.49

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(+)
2058 Stationery and Printing				
001 Direction and Administration				
0099 General				
1625 Director Stationery and Supplies				
	O	1,08.13		
	S	-	1,13.09	(+)4.96
101 Purchase and Supply of Stationery Stores		1,08.13		
0099 General				
1627 Stationery Depot Srinagar / Asstt. Director Srinagar				
	O	3,50.44		
	S	-	3,53.75	(+)3.31
103 Government Presses				
0011 State Plan Normal				
1630 Government Press Jammu				
	O	15.59		
	S	-	16.80	(+)1.21
2230 Labour and Employment				
01 Labour				
001 Direction and Administration				
0099 General				
1633 Labour Commissioner				
	O	1,48.86		
	S	-	3,70.19	(+)2,21.33
1634 Regional Offices				
Labour				
	O	5,71.95		
	S	-	7,56.66	(+)1,84.71
102 Working Condition and Safety Scheme		5,71.95		
0099 General				
1639 District Labour Welfare Scheme				
	O	49.30		
	S	-	70.07	(+)20.77

GRANT NO. 25 (Contd.)

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess(+)
2230 Labour and Employment					
02	Employment Service				
001	Direction and Administration				
0099	General				
1641	Director Employment				
		O	32,09.61		
		S	-		
			32,09.61	33,98.65	(+)1,89.04
0011	State Plan Normal				
1642	Employment Exchange				
		O	2,58.00		
		S	-		
			2,58.00	10,67.56	(+)8,09.56
1643	Self Employment				
		O	16.50		
		S	-		
			16.50	90,66.76	(+)90,50.26
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 (-)
2058 Stationery and Printing					
101	Purchase & Supplies Stationery Store				
0099	General				
1626	Stationery Depot Jammu				
		O	3,47.94		
		S	-		
			3,47.94	2,70.03	(-)77.91
103	Government Presses				
0099	General				
1630	Government Press Jammu				
		O	11,83.43		
		S	-		
			11,83.43	10,93.22	(-)90.21
1631	Government Press Srinagar				
		O	11,48.18		
		S	-		
			11,48.18	8,65.62	(-)2,82.56

GRANT NO. 25 (Contd.)

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2230 Labour and Employment				
01 Labour				
102 Working Conditions and Safety				
0099 General				
1638 Factories				
	O	44.48		
	S	-	44.48	(-)7.91
1640 Migratory Labour				
	O	72.46		
	S	-	72.46	(-)19.25
103 Government Presses				
0099 General				
1645 Employment Insurance				
	O	3,17.70		
	S	-	3,17.70	(-)11.56
0011 State Plan Normal				
1635 Labour Welfare				
	O	1,50.00		
	S	-	1,50.00	(-)88.37
5.	Entire Provision of ₹ 9.00 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 ₹ 1,04,87.02 lakh proved excessive in view of final saving of ₹ 1,02,51.95 lakh. No portion of the final saving of ₹ 1,02,51.95 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 (-)
	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
	2012-2013	79,74.50	1,58.15	(-) 78,16.35

GRANT NO. 25 (Concl'd.)

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

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
4058	Capital Outlay on Stationery and Printing				
103	Government Presses				
0011	State Plan Normal				
1630	Government Press Jammu				
	O	46.00			
	S	-	46.00	11.47	(-)34.53
1631	Government Press Srinagar				
	O	1,00.00			
	S	-	1,00.00	75.82	(-)24.18
4250	Capital Outlay on Other Social Services				
201	Labour				
0011	State Plan Normal				
1903	Labour				
	O	1,50.00			
	S	-	1,50.00	1,13.60	(-)36.40

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

Head			Total Grant/ Appropriation (₹ in Lakh)
4250	Capital Outlay on Other Social Services		
203	Employment		
0011	State Plan Normal		
1642	Employment Exchange		1,67.52
1904	Employment /Medical Aid Trust		1,00,00.00

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

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess(+)
4058	Capital Outlay on Stationery and Printing				
800	Other Expenditure				
0011	State Plan Normal				
1625	Director Stationery and Supplies				
	O	23.50			
	S	-	23.50	34.18	(+)10.68

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

		Total Grant/ Appropriation	Actual Expenditure (₹ in thousand)	Excess (+) Saving (-)
Revenue:				
Voted-				
Original	50,62,79	51,44,58	50,93,90	(-)50,68
Supplementary	81,79			
Amount surrendered during the year				-
Capital:				...
Voted-				
Original	11,07,47	11,07,47	9,25,21	(-)1,82,26
Supplementary	-			
Amount surrendered during the year				
Notes and Comments:				...

Revenue Section

- Supplementary Provision of ₹ 81.79 lakh proved injudicious in view of final saving of ₹ 50.68 lakhs; reasons thereof were not communicated.
- 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(-)
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2405 Fisheries

001 Direction and Administration

0099 General

1000 Dy. Director Fisheries

O	11,69.18			
S	-	11,69.18	9,23.55	(-)2,45.63

- Saving was counterbalanced by the excess mainly occurred under the following Head/Scheme; reasons thereof have not been communicated.

2405 Fisheries

001 Direction and Administration

0099 General

0997 Director Fisheries

O	37,95.06			
S	81.79	38,76.85	41,48.45	(+)2,71.60

GRANT NO. 26 (Contd.)

- 4 Entire provision in respect of below mentioned Head/Scheme remained unutilized throughout the year; reasons thereof were not communicated

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

2405 Fisheries

800 Other Expenditure

0031 Centrally Sponsored Schemes

1033 Fisheries Training Extension 30.55

0011 State Plan Normal

0244 Direction and Administration 68.00

- 5 Expenditure was incurred in respect of below mentioned Head/Scheme without budgetary provision; reasons thereof were not communicated

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

2405 Fisheries

001 Direction and Administration

0011 State Plan Normal

0997 Director Fisheries 22.18

Capital Section

- 6 Original provision of ₹ 11,07.47 lakh proved excessive in view of final saving of ₹ 1,82.26 lakh; which was neither anticipated nor surrendered.

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

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

4405 Capital Outlay on Fisheries

800 Other Expenditure

0031 Centrally Sponsored Schemes

0914 Welfare of Fishermen (CSS)

O 2,88.80

S - 2,88.80 41.70 (-)2,47.10

GRANT NO. 26 (Concl'd.)

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

Head			Total Grant/ Appropriation	Actual Expenditure	Saving(-)
				(₹ in Lakh)	
4405	Capital Outlay on Fisheries				
800	Other Expenditure				
0011	State Plan Normal				
0904	Building Work Programme				
	O	8,18.67			
	S	-	8,18.67	8,83.51	(-)64.84

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

		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
			(₹ in thousand)	
Revenue:				
Voted-				
Original	5,36,61,72	5,36,61,72	5,26,35,48	(-)10,26,24
Supplementary	-			
Amount surrendered during the year				...
Capital:				
Voted-				
Original	1,75,50,00	1,75,50,00	1,41,78,69	(-)33,71,31
Supplementary	-			
Amount surrendered during the year				...
Notes and Comments:				

Revenue Section

1. In the Revenue Section, Original provision of ₹ 5, 36, 61.72 lakh proved excessive in view of the final saving of ₹ 10,26.24 lakh. No portion of final saving of ₹ 10,26.24 lakh was anticipated or surrendered.
2. Provision of ₹ 13,00.00 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.

GRANT NO. 27 (Contd.)

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

Head		Total Grant/ Appropriation (₹ in Lakh)	Actual Expenditure	Saving (-)
2202 General Education				
03	<i>University And Higher Education</i>			
102	Assistance to Universities			
0099	General			
0549	Grants to Kashmir University			
	O	98,70.00		
	S	-		
		98,70.00	82,59.70	(-)16,10.30
0550	Grants to Jammu University			
	O	84,70.00		
	S	-		
		84,70.00	74,08.13	(-)10,61.87
103	Government Colleges and Institutes			
0011	State Plan Normal			
0534	Government Degree Colleges			
	O	50,00.00		
	S	-		
		50,00.00	43,68.01	(-)6,31.99
104	Assistance to Non- Government Colleges and Institutes			
0099	General			
0541	Islamia College			
	O	13,10.00		
	S	-		
		13,10.00	12,95.02	(-)14.98
2277	Gandhi Memorial College Jammu			
	O	2,35.10		
	S	-		
		2,35.10	1,02.54	(-)1,32.56

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

Head		Total Grant/ Appropriation (₹ in Lakh)	Actual Expenditure	Excess(+)
2202 General Education				
03	<i>University And Higher Education</i>			
102	Assistance to Universities			
0099	General			
2238	Islamia University of Science & Technology, Awantipora			
	O	3,00.00		
	S	-		
		3,00.00	3,50.00	(+)50.00

GRANT NO. 27 (Contd.)

Head		Total Grant/ Appropriation (₹ in Lakh)	Actual Expenditure	Excess(+)
2202 General Education				
03	<i>University And Higher Education</i>			
102	Assistance to Universities			
0099	General			
2361	Baba Ghulam Shah Badshah University Rajouri			
	O	1,00.00		
	S	-	1,50.00	(+)50.00
103	Government Colleges and Institutes			
0099	General			
0534	Government Degree Colleges			
	O	1,74,30.35		
	S	-	1,81,88.76	(+)7,58.41
104	Assistance to Non- Government Colleges and Institutes			
0099	General			
0531	Grant-in-aid for other Colleges			
	O	20.00		
	S	-	57.08	(+)37.08
2264	Gandhi Memorial Non-Migrant Srinagar			
	O	3,45.83		
	S	-	3,65.00	(+)19.17
2265	Vishwabharti Women College Rainawari Srinagar			
	O	2,81.20		
	S	-	19,83.22	(+)17,02.02
5.	Entire provision under the following Heads/Schemes remained unutilized throughout the year; reasons thereof were not communicated.			
Head			Total Grant/ Appropriation (₹ in Lakh)	
2202 General Education				
03	<i>University and Higher Education</i>			
107	Scholarships			
0099	General			
0545	Bad Pocket			5.50
2230 Labour and Employment				
02	<i>Employment Service</i>			
001	Direction & Administration			
0011	State Plan Normal			
1644	Craftsman Training`			9,00.00

GRANT NO. 27 (Contd.)

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

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

2202 General Education

03 *University and Higher Education*

001 Direction and Administration

0011 State Plan Normal

1340 Education commissioner 14,80.03

102 Assistance to Universities

0099 General

0525 Special Grants to Jammu University for Development of New Campus 6,45.00

CAPITAL SECTION

7. In the Capital Section, Original provision of Grant ₹ 1,75,50.00 lakh proved excessive in view of the final saving of ₹ 33,71.31 lakh. No portion of final saving of ₹ 33,71.31 lakh was anticipated or surrendered.
8. Saving in the Grant occurred mainly under the following Heads/Schemes; reasons for which have not been communicated.

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

4202 Capital Outlay on Education, Sports, Art and Culture

01 *General Education*

203 University and Higher Education

0011 State Plan Normal

0297 University and Higher Education

O 1,45,00.00

S -

1,45,00.00 62,34.74 (-)82,65.26

02 *Technical Education*

105 Engineering/ Technical Colleges & Institutes

0011 State Plan Normal

1551 Engineering/ Technical Colleges & Institutes (GCET Jammu)

O 17,00.00

S -

17,00.00 16,78.10 (-)21.90

9. 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 year 2004-05 to 2012-13 remained unutilized during these years also.

GRANT NO. 27 (Concl'd.)

10. 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	
<i>01 General Education</i>	
203 University and Higher Education	
0011 State Plan Normal	
0515 Constructions	2,04.07
1650 Degree Colleges	4,61.03
<i>02 Technical Education</i>	
103 Technical Schools	
0011 State Plan Normal	
2116 Prime Minister's Reconstruction Programme (PMRP)	3,05.25
0031 Centrally Sponsored Schemes	
2288 Modernisation of Industrial Training Institutes (ITI)	1,21.12
104 Polytechnic	
0011 State Plan Normal	
1648 Polytechnic Boys	23.77
1649 Polytechnic Women	1.40
0031 Centrally Sponsored Schemes	
2274 Director Floriculture Jammu	35,09.32
105 Engineering/ Technical Colleges and Institutes	
0011 State Plan Normal	
0530 Directorate of Technical Education	84.77
2317 Establishment of more ITI	4,46.10
0031 Centrally Sponsored Scheme	
1551 Engineering/ Technical Colleges and Institutes (REC & GCET Jammu)	10,71.25
<i>03 University and Higher Education</i>	
102 Sports Stadia	
0011 State Plan Normal	
0534 Government Degree Colleges	37.75

GRANT NO. 28 – RURAL DEVELOPMENT DEPARTMENT

MAJOR HEADS

2236	Nutrition				
2501	Special Programme for Rural Development				
2515	Other Rural Development Programme				
3451	Secretariat Economic Service				
4515	Capital Outlay on Other Rural Development Programmes				
		Total Grant/ Appropriation	Actual Expenditure (₹ in thousand)	Excess (+) Saving (-)	
Revenue:					
Voted-					
Original	2,27,75,07	2,27,75,07	2,71,01,02	(+)43,25,95	
Supplementary	-				
Amount surrendered during the year				...	
Capital:					
Voted-					
Original	3,87,21,85	3,87,21,85	2,02,08,38	(-)1,85,13,47	
Supplementary	-				
Amount surrendered during the year				...	
:					
Notes and Comments:-					

Revenue Section

1. Original provision of ₹ 2,27,75.07 lakh proved insufficient in view of final excess of ₹ 43,25.95 lakh; which requires regularization
2. Excess in the grant occurred under the following heads/ schemes; reasons for which have not been intimated.

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess (+)
2501	Special Programme for Rural Development			
<i>01</i>	<i>Integrated Rural Development Programme</i>			
800	Other Expenditure			
0099	General			
0230	Rural Sanitation			
	O	1,89.69		
	S	-	1,89.69	(+) 9.79

GRANT NO. 28 (Contd.)

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess (+)
2501	Special Programme for Rural Development				
02	<i>Drought Prone Areas Development Programme</i>				
800	Other Expenditure				
0011	State Plan Normal				
0004	IRDP Kashmir				
		O	20.00		
		S		72.22	(+) 52.22
			20.00		
2515	Other Rural Development Programme				
001	Direction and Administration				
0099	General				
0029	Assistant Commissioner Development(Kashmir)				
		O	95.34		
		S	-	1,29.13	(+) 33.79
			95.34		
0055	Agriculture Production Officers/B.D.Os (Kashmir)				
		O	39,07.94		
		S	-	44,92.16	(+) 5,84.22
			39,07.94		
101	Panchayati Raj				
0011	State Plan Normal				
0051	Community Development & Panchayat (State Plan Kashmir)				
		O	2,50.00		
		S	-	9.75.39	(+)7,25.39
			2,50.00		
102	Community Development				
0099	General				
0051	Community Development & Panchayat (State Plan Kashmir)				
0118	Director Rural Development Kashmir				
		O	1,42.95		
		S	-	3,66.12	(+)2,23.17
			1,42.95		
800	Other Expenditure				
0099	General				
0099	Distt. Panchayat Officer, Jammu				
		O	1,57.63		
		S	-	19,31.04	(+)17,73.41
			1,57.63		
800	Other Expenditure				
0099	General				
0548	District Panchayat Officer Kashmir				
		O	1,86.59		
		S	-	22,89.18	(+) 21,02.59
			1,86.59		

GRANT NO. 28 (Contd.)

3. Expenditure was incurred without budget provision under following heads/ schemes; reasons for which were not communicated

Head	Actual Expenditure (₹ in lakh)
2501 Special Programme for Rural Development	
<i>01 Integrated Rural Development Programme</i>	
800 Other expenditure	
0031 Centrally Sponsored Scheme	
0052 DPAP Udhampur	31.17
0230 Rural Sanitation	64.40
1956 DRDA	5,78.33
0011 State Plan Normal	-
0001 Central Rural Sanitation Programme	1.95
0230 Rural Sanitation	33.51
<i>02 Drought Prone Areas Development Programme</i>	
800 Other Expenditure	
0011 State Plan Normal	
0052 DPAP Udhampur	25.00
0059 DPAP Doda	25.00
2515 Other Rural Development Programme	
800 Other Expenditure	
0031 Centrally Sponsored Schemes	
0230 Rural Sanitation	25.00

4. Significant saving occurred under the following head/schemes; reasons were not communicated

Head	Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2236 Nutrition			
<i>80 General</i>			
800 Other Expenditure			
0099 General			
1839 Applied Nutrition Programme Jammu			
O	6,27.32		
S	-	4,86.19	(-)1,41.13
	6,27.32		

		GRANT NO. 28 (Contd.)		Actual Expenditure (₹ in Lakh)	Saving (-)
Head		Total Grant/ Appropriation			
2501	Special Programme for Rural Development				
02	<i>Drought Prone Areas Development Programme</i>				
800	Other Expenditure				
0011	State plan Normal				
0003	IRDP Jammu				
		O	1,01.00		
		S	-	1,01.00	(-)63.82
001	Direction & Administration				
0099	General				
0105	Agriculture Production Officer Jammu				
		O	39,45.29		
		S		39,45.29	(-)6,19.59
2515	Other Rural Development Programme				
101	Panchayati Raj				
0011	State Plan Normal				
0376	Community Development & Panchayat Jammu				
		O	2,50.00		
		S	-	2,50.00	(-)1,21.92
102	Community Development				
0099	General				
0109	Assistant Commissioner Development Jammu				
		O	3,17.84		
		S	-	3,17.84	(-)1,15.23
0107	Bench Mark Survey Jammu				
		O	22.47		
		S	-	22.47	(-)9.19
0111	Director Rural Development (Jammu)				
		O	3,20.08		
		S		3,20.08	(-)23.41
0376	Community Development & Panchayat Jammu				
		O	37,86.25		
		S		37,86.25	(-)3,14.20
0051	Community Development & Panchayat Kashmir				
		O	61,66.40		
		S		61,66.40	(-)1,48.24
0574	Bench Mark Survey Kashmir				
		O	15.19		
		S		15.19	(-)5.13
800	Other Expenditure				
0099	General				
0097	Rural Engineering Department Jammu				
		O	15,26.83		
		S		15,26.83	(-)2,07.83

GRANT NO. 28 (Contd.)**2515 Other Rural Development Programme**

800 Other Expenditure

0099 General

0487 Rural Engineering Department Kashmir

O 6,01.09

S -

6,01.09 5,55.69 (-)45.40

5 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)

2515 Other Rural Development Programme

001 Direction & Administration

0099 General

2357 Halqa Panchayat 20.00

0011 State Plan Normal

2050 Integrated waste land Development Programme 1,25.17

Capital Section

6. Original Provision of ₹ 3,87,21.85 lakh proved excessive in view of final saving of ₹ 1,85,13.47 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 (-)
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
2012-13	4,07,39.55	2,84,11.41	(-)1,23,28.14

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

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

4515 Capital Outlay on Other Rural Development Programmes

101 Panchayati Raj

0099 General

0376 Community Development and Panchayat Jammu

O 1,06,91.93

S - 1,06,91.93 33,01.82 (-)73,90.11

GRANT NO. 28 (Contd.)

Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
4515	Capital Outlay on Other Rural Development Programmes			
101	Panchayati Raj			
0099	General			
0051	Community Development and Panchayat Kashmir			
	O	1,24,27.87		
	S	-	1,24,27.87	20,31.06
				(-)1,03,96.81
102	Community Development			
0011	State Plan Normal			
0704	Community Development Kashmir			
	O	11,00.00		
	S		11,00.00	20.85
				(-)10,79.15
0384	Community Development Jammu			
	O	11,00.00		
	S		11,00.00	0.89
				(-)10,99.11
0230	Rural Sanitation			
	O	23,00.00		
	S		23,00.00	1,06.77
				(-)21,93.23
9.	Excess in the Grant occurred under the following Head/Schemes; reasons thereof have not been communicated.			
Head		Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Excess (+)
4515	Capital Outlay on Other Rural Development			
103	Rural Development			
0011	State Plan Normal			
0003	IRDP Jammu			
	O	22.00		
	S	-	22.00	6,07.88
				(+)5,85.88
0004	IRDP Kashmir			
	O	1,14.05		
	S	-	1,14.05	3,01.44
				(+)1,87.39
0023	Employment Assurance Scheme (Kashmir)			
	O	35,00.00		
	S		35,00.00	46,28.74
				(+)11,28.74
800	Other Expenditure			
0011	State Plan Normal			
2050	Integrated Waste Land Development Programme			
	O	22,60.00		
	S	-	22,60.00	25,76.45
				(+)3,16.45

GRANT NO. 28 (Concl'd.)

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

Head	Actual Expenditure (₹ in Lakh)
4515 Capital Outlay on Other Rural Development Programmes	
103 Rural Development	
0011 State Plan Normal	
0024 Employment Assurance Scheme Jammu	34,20.26
0025 Rural Development, Kashmir	97.47
0376 Community Development and Panchayat (State Plan) Jammu	76.02
1670 S.G.S.Y	15,20.43
0031 Centrally Sponsored Scheme	
2275 Assistance for Backward Region	81.68
9866 Assistance under Backward Region Grant Fund (BRGF)	5,94.04
800 Other Expenditure	
0011 State Plan Normal	
1349 Other Expenditure	1.51
1671 Indira AwasYojna	92.00
0031 Centrally Sponsored Scheme	
2275 Assistance for Backward Region	7,49.08

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

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

		Total Grant/ Appropriation	Actual Expenditure (₹ in thousand)	Excess (+) Saving (-)
Revenue:				
Voted-				
Original	42,93,47			
		42,93,47	35,48,00	(-)7,45,47
Supplementary	-			
Amount surrendered during the year		...		
Capital:				
Voted-				
Original	50,76,00			
		50,76,00	44,95,46	(-)5,80,54
Supplementary	-			
Amount surrendered during the year				...
Notes and Comments:				

Revenue Section

- Original Provision of ₹42,93.47 Lakh proved excessive in view of the final saving of ₹ 7,45.47 lakh; reasons for which were not communicated.
- Persistent saving in Revenue voted section occurred during the last five years also.

Year	Total Grant/	Actual	Saving (-)
		(₹ in Lakh)	
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
2012-2013	38,49.98	31,23.87	(-) 7,26.11
3. Saving occurred mainly under the following Heads/Schemes; reasons for which were not communicated.			
Head	Total Grant/	Actual	Saving (-)
		(₹ in Lakh)	
2041 Taxes on Vehicles			
001 Direction and Administration			
0011 General			
0378 Transport Commissioner's Office			
O	1,50.00		
S	-	1,50.00	45.18
			(-)1,04.82

GRANT NO. 29 (Contd.)

Head			Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
2041	Taxes on Vehicles				
001	Direction and Administration				
0099	General				
0378	Transport Commissioner's Office				
	O	3,53.43			
	S	-	3,53.43	2,37.10	(-)1,16.33
101	Collection Charges				
0099	General				
0395	Regional Transport Office Jammu				
	O	2,99.49			
	S	-	2,99.49	2,27.94	(-)71.55
2070	Other Administrative Services				
114	Purchase and Maintenance of Transport				
0099	General				
0393	Motor Garages				
	O	30,68.45			
	S	-	30,68.45	25,82.47	(-)4,85.98

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)
2041	Taxes on Vehicles		
800	Other Expenditure		
0099	General		
2309	Passenger Welfare Fund		1,70.00

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(+)
2041	Taxes on Vehicles				
101	Collection Charges				
0099	General				
0373	Regional Transport Office Kashmir				
	O	2,52.10			
	S	-	2,52.10	4,06.36	(+)1,54.26

GRANT NO. 29 (Contd.)

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)
2041 Taxes on Vehicles	
101 Collection Charges	
0011 State Plan Normal	
0395 Regional Transport Office Jammu	48.91

Capital Section

7. Original Provision of ₹ 50,76.00 lakh proved excessive in view of the final saving of ₹ 5,80.54 lakh. No portion of final saving of ₹ 5,80.54 lakh was anticipated and surrendered.
8. Saving occurred mainly under the following Heads/Schemes; reasons for which were not communicated.

Head	Total Grant/ Appropriation	Actual Expenditure (₹ in Lakh)	Saving (-)
4059 Capital Outlay on Public Works			
60 Other Buildings			
800 Other Expenditure			
0011 State Plan Normal			
0255 State Motor Garages			
O	4,50.00		
S	-	4,50.00	15.98
			(-)4,34.02
5055 Capital Outlay on Road Transport			
800 Other Expenditure			
0011 State Plan Normal			
0378 Transport Commissioner's Office			
O	1,26.00		
S	-	1,26.00	53.47
			(-)72.53
7055 Loans for Road Transport			
101 Loans in perpetuity to Road Transport Corporation			
0099 General			
1210 Loans for Transport			
O	40,00.00		
S	-	40,00.00	25,00.00
			(-)15,00.00

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)
------	--

5055 Capital Outlay on Road Transport

190 Investment in Public Sector & Other Undertakings

0011 State Plan Normal

0944 Investment in J & K State Road Transport Corporation 5,00.00

10. Expenditure under the following Heads/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 51.00

7055 Loans for Road Transport

190 Loans to Public Sector and Other Undertakings

0099 General 18,75.00

APPENDICES

APPENDIX-I

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

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

S. No	Number and name of the Grant	Major Head of Account	Amount of Advance Sanctioned (₹ in thousand)	Date of Sanction	Expenditure not recouped to the fund (₹ in thousand)
1.	02-Home Department	2055-Police	1,66	19.02.2014	1,66
2.	02-Home Department	2055-Police	16,31	27.03.2014	16,31
3.	05-Ladakh Affairs Department	8448-LAHDC	12,12	20.02.2014	12,12
4.	10-Law Department	2014-Administration of Justice	4,00	18.03.2014	4,00
5.	15-Consumer Affairs & Public Distribution Department	4408- Capital Outlay on Food Storage & Warehousing	7,85	24.03.2014	7,85
6.	29-Transport Department	2041-Taxes on Vehicles	13,24	04.03.2014	13,24
Total					55,18

Note: Against the Credit Balance of ₹ 1,00.00 lakh ending 31.03.2013 sanction orders to the tune of ₹ 56,93,544 were issued and drawals to the tune of ₹ 55,17,567 were allowed during the year 2013-14, against which no provision for recoupment was provided in the Supplementary Statement of Expenditure for the year 2013-14.

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	55,00	73,00
6 Power Development Department	60,00,00	-
12 Agriculture Department	-	29,35,40
14. Revenue Department	-	-
15 Consumer Affairs and Public Distribution Department	-	7,23,26,75
16 Public Works Department	3,00,05,00	-
19- Housing and Urban Development Department	-	1,42,50
22 Irrigation and Flood Control Department		-
23 Public Health Engineering Department	-	-
Total	3,60,60,00	7,54,77,65

II
RECOVERIES ADJUSTED IN THE ACCOUNTS IN REDUCTION OF
TURE
at page XIII

Revenue	Actuals	Actuals compared with Budget Estimates		
	Capital	More(+)	More(+)	
		Less(-)	Less(-)	
		Revenue	Capital	
(₹ in thousand)				
	-	61,50	(-)55,00	(-)11,50
16,31,54	-	(-)43,68,46		-
-	-	-		(-)29,35,40
-	-	-		-
-	6,84,31,61	-		(-)38,95,14
1,55,88,59	-	(-)1,44,16,41		-
-	-	-		(-)1,42,50
		-		
-	-	-		-
5,02	-	(+)5,02		-
1,72,25,15	6,84,93,11	(-)1,88,34,85		(-)69,84,54

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