

14 सिविलियन विभाग
बटल १३ दिनांक....
के द्वारा पया। 29
सितम्बर
2005
Report laid on the
table of the Legislative
Assembly on

APPROPRIATION ACCOUNTS

Government of Jammu Kashmir

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INTRODUCTORY

This compilation containing the Appropriation Accounts of Government of Jammu and Kashmir for the year 2004-2005 presents the accounts of sums expended in the year ended 31st March, 2005 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-appropriation, withdrawals or surrenders sanctioned by the competent authority.

Charged Appropriation 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 at the disposal of various Controlling Officers. Although the Demand for Grants contained items of relevant schemes, allocation of funds below these items have not been provided for. Yet, the Drawing and Disbursing Officers continued to incur expenditure on such schemes, not contemplated in the approved Demand for Grants.

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

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

- (a) making comparison of excess/ saving sub head-wise to the extent of Rs.56,02.65 crore which forms about 50% of total original estimates of Rs. 1,12,81.07 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
(Rupees in thousand)				
1 General Administration Department-				
Revenue-				
Voted	1,19,52,94	1,04,80,16	14,72,78	
<i>Charged</i>	<i>3,87,73</i>	<i>3,61,67</i>	<i>26,06</i>	
Capital-				
Voted	15,08,00	8,17,33	6,90,67	
2 Home Department-				
Revenue-				
Voted	10,87,14,21	9,71,34,12	1,15,80,09	
<i>Charged</i>	<i>14,31</i>	<i>14,31</i>	-	
Capital-				
Voted	47,54,31	9,30,67	38,23,64	
3 Planning and Development Department-				
Revenue-				
Voted	14,14,56	57,92,82	-	43,78,26 (43,78,26,127)
Capital-				
Voted	2,71,88,69	31,62,95	2,40,25,74	
4 Information Department-				
Revenue-				
Voted	12,39,03	10,66,39	1,72,64	
Capital-				
Voted	1,80,00	1,44,42	35,58	

SUMMARY OF APPROPRIATION ACCOUNTS (Contd)

Number and Name of Grant or Appropriation	Amount of Grant/ Appropriation	Expenditure	Saving	Excess
(Rupees in thousand)				
5 Ladakh Affairs Department-				
Revenue-				
Voted	1,38,12,36	1,22,56,74	15,,55,62	-
Capital-				
Voted	1,03,50,15	84,86,95	18,63,20	-
6 Power Development Department-				
Revenue-				
Voted	16,29,21,22	18,13,56,95	-	1,84,35,73 (1,84,35,72,971)
<i>Charged</i>	22,52	22,51	1	-
Capital-				
Voted	6,26,74,01	7,09,60,53	-	82,86,52 (82,86,52,146)
7 Education Department-				
Revenue-				
Voted	9,39,98,60	8,07,75,33	1,32,23,27	-
Capital-				
Voted	57,15,50	42,17,28	14,98,22	-
8 Finance Department-				
Revenue-				
Voted	7,16,77,25	7,86,91,48	-	70,14,23 (70,14,22,569)
<i>Charged</i>	11,75,01,00	11,03,26,69	71,74,31	-
Capital-				
Voted	23,71,00	22,75,50	95,50	-
<i>Charged</i>	3,51,80,00	19,37,69,22	-	15,85,89,22 (15,85,89,21,865)

SUMMARY OF APPROPRIATION ACCOUNTS (Contd)

Number and Name of Grant or Appropriation	Amount of Grant/ Appropriation	Expenditure	Saving	Excess
(Rupees in thousand)				
9 Parliamentary Affairs Department-				
Revenue-				
Voted	10,12,44	8,36,66	1,75,78	-
<i>Charged</i>	<i>33,84</i>	<i>39,59</i>	-	5,75
				(5,74,765)
Capital-				
Voted	79,23	45,00	34,23	-
10 Law Department-				
Revenue-				
Voted	59,22,84	34,92,76	24,30,08	-
<i>Charged</i>	<i>6,55,75</i>	<i>2,47,88</i>	<i>4,07,87</i>	-
11 Industries and Commerce Department-				
Revenue-				
Voted	96,56,55	71,51,92	25,04,63	-
Capital-				
Voted	67,99,10	60,20,57	7,78,53	-
12 Agriculture Department-				
Revenue-				
Voted	2,31,38,85	2,38,70,76	-	7,31,91
				(7,31,91,135)
<i>Charged</i>	<i>2,47</i>	<i>2,47</i>	-	-
Capital-				
Voted	63,55,90	46,60,98	16,94,92	-

SUMMARY OF APPROPRIATION ACCOUNTS (Contd)

Number and Name of Grant or Appropriation	Amount of Grant/ Appropriation	Expenditure	Saving	Excess
(Rupees in thousand)				
13 Animal Husbandry Department				
Revenue-				
Voted	1,39,83,73	1,19,31,86	20,51,87	-
Capital-				
Voted	9,91,00	5,31,95	4,59,05	-
14 Revenue Department-				
Revenue-				
Voted	2,05,13,41	2,14,84,96	-	9,71,55 (9,71,54,780)
Capital-				
Voted	2,72,00	16,20,94	-	13,48,94 (13,48,93,955)
15 Consumer Affairs and Public Distribution Department-				
Revenue-				
Voted	2,16,14	2,78,99	-	62,85 (62,85,323)
Capital-				
Voted	7,47,78,38	5,55,51,52	1,92,26,86	-
16 Public Works Department-				
Revenue-				
Voted	2,18,60,04	2,11,21,95	7,38,09	-
Charged	8,00	8,00	-	-
Capital-				
Voted	3,57,07,09	3,77,78,05	-	20,70,96 (20,70,95,612)

SUMMARY OF APPROPRIATION ACCOUNTS (Contd)

Number and Name of Grant or Appropriation	Amount of Grant/ Appropriation	Expenditure	Saving	Excess
(Rupees in thousand)				
17 Health and Medical Education Department-				
Revenue-				
Voted	4,67,92,71	4,32,49,23	35,43,48	-
<i>Charged</i>	1,30	1,30	-	-
Capital-				
Voted	72,92,31	70,29,43	2,62,88	-
18 Social Welfare Department-				
Revenue-				
Voted	1,44,90,51	1,69,83,11	-	24,92,60 (24,92,60,039)
Capital-				
Voted	46,01,06	9,35,59	36,65,47	-
19 Housing and Urban Development Department-				
Revenue-				
Voted	1,05,01,17	91,01,19	13,99,98	-
Capital-				
Voted	80,78,20	76,89,97	3,88,23	-
20 Tourism Department-				
Revenue-				
Voted	44,17,66	40,80,97	3,36,69	-
Capital-				
Voted	52,67,00	53,04,55	-	37,55 (37,55,448)

SUMMARY OF APPROPRIATION ACCOUNTS (Contd)

Number and Name of Grant or Appropriation	Amount of Grant/ Appropriation	Expenditure	Saving	Excess
(Rupees in thousand)				
21 Forest Department-				
Revenue-				
Voted	1,87,68,35	1,70,80,28	16,88,07	-
Capital-				
Voted	38,64,36	38,47,91	16,45	-
22 Irrigation and Flood Control Department-				
Revenue-				
Voted	2,14,88,49	2,09,04,05	5,84,44	-
Capital-				
Voted	1,31,90,00	83,39,74	48,50,26	-
23 Public Health Engineering Department-				
Revenue-				
Voted	2,70,13,02	2,42,07,95	28,05,07	-
Capital-				
Voted	2,78,89,00	2,60,79,37	18,09,63	-
24 Hospitality Protocol and Toshakhana Department-				
Revenue-				
Voted	20,43,53	11,37,32	9,06,21	-

SUMMARY OF APPROPRIATION ACCOUNTS (Contd)

Number and Name of Grant or Appropriation	Amount of Grant/ Appropriation	Expenditure	Saving	Excess
(Rupees in thousand)				
25 Labour Stationery and Printing Department-				
Revenue-				
Voted	25,39,95	29,67,45	-	4,27,50 (4,27,49,939)
Capital-				
Voted	19,63,50	50,79	19,12,71	-
26 Fisheries Department-				
Revenue-				
Voted	16,53,87	15,73,33	80,54	-
Capital-				
Voted	7,62,58	8,46,52	-	83,94 (83,94,031)
27 Higher Education Department-				
Revenue-				
Voted	1,34,37,42	1,66,94,21	-	32,56,79 (32,56,78,722)
Capital-				
Voted	51,27,16	50,91,32	35,84	-
28 Rural Development Department-				
Revenue-				
Voted	1,26,63,07	85,84,50	40,78,57	-
Capital-				
Voted	48,01,45	71,06,21	-	23,04,76 (23,04,75,923)

SUMMARY OF APPROPRIATION ACCOUNTS (Contd)

Number and Name of Grant or Appropriation	Amount of Grant/ Appropriation	Expenditure	Saving	Excess
(Rupees in thousand)				
29 Transport Department-				
Revenue-				
Voted	13,32,76	11,10,90	2,21,86	-
Capital-				
Voted	27,51,94	30,94,98		3,43,04 (3,43,03,673)
Revenue-				
Voted	73,91,76,68	72,53,98,34	5,15,49,76	3,77,71,42
<i>Charged</i>	11,86,26,92	11,10,24,42	76,08,25	5,75
Capital-				
Voted	32,53,12,92	27,26,21,02	6,71,67,61	1,44,75,71
<i>Charged</i>	3,51,80,00	19,37,69,22	-	15,85,89,22

SUMMARY OF APPROPRIATION ACCOUNTS (Contd.)

The excesses over the following voted grants require regularisation;

Revenue Portion

- 3- Planning and Development Department
- 6- Power Development Department
- 8- Finance Department
- 12- Agriculture Department
- 14- Revenue Department
- 15- Consumer Affairs and Public Distribution Department
- 18- Social Welfare Department
- 25- Labour, Stationery and Printing Department
- 27- Higher Education Department

Capital Portion

- 6- Power Development Department
- 14- Revenue Department
- 16- Public Works Department
- 20- Tourism Department
- 26- Fisheries Department
- 28- Rural Development Department
- 29- Transport Department

The excesses over the following charged appropriations require regularisation;

Revenue Portion

- 9- Parliamentary Affairs Department

Capital Portion

- 8- Finance Department

The expenditure shown in Summary of Appropriation Accounts does not include an amount of Rs.40,16,368 met by an advance from the Contingency Fund which was not recouped to the fund before the close of year. Details are given in Appendix-I

SUMMARY OF APPROPRIATION ACCOUNTS (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 (vide Appendix-II) which are 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 2004-2005 and the Finance Accounts for that year is given below:-

	Charged		Voted	
	Revenue	Capital	Revenue	Capital
	(Rupees in thousand)			
Total Expenditure Appropriation Accounts	11,10,24,42	19,37,69,22	72,53,98,34	27,26,21,02
Deduct Recoveries shown in Appendix-II	-	-	60,21,96	4,79,87,83
Net Total Expenditure as shown in Statement No. 10 of the Finance Accounts	11,10,24,42	19,37,69,22	71,93,76,38	22,46,33,19

The Appropriation Accounts have been prepared and examined under my direction in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971. On the basis of the information and explanations that my officers required and have obtained, I certify that these accounts are correct, subject to the observations in my Report(s) on the Accounts of the Government of Jammu and Kashmir being presented separately for the year ended 31st March, 2005.



(Vijayendra N. Kaul)

Comptroller and Auditor General of India

New Delhi,

The

15 SEP 2005

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
2059	Public Works
2070	Other Administrative Services
2216	Housing
2251	Secretariat Social Services
3435	Ecology and Environment
3451	Secretariat Economic Services
3452	Tourism
4070	Capital outlay on Other Administrative Services
4075	Capital Outlay on Miscellaneous General Services
4216	Capital Outlay on Housing
5425	Capital Outlay on Other Scientific and Environmental Research
5452	Capital outlay on Tourism

		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
(Rupees in thousand)				
REVENUE VOTED				
Original	1,19,52,94	1,19,52,94	1,04,80,16	(-)14,72,78
Supplementary	-			
Amount surrendered during the year				...
REVENUE CHARGED				
Original	3,51,47	3,87,73	3,61,67	(-)26,06
Supplementary	36,26			
Amount surrendered during the year				...
CAPITAL VOTED				
Original	15,08,00	15,08,00	8,17,33	(-)6,90,67
Supplementary	-			
Amount surrendered during the year				...

GRANT NO. 1 (Contd.)

Notes and Comments:

Revenue Section

1. Original provision of Rs.1,19,52.94 lakh proved excessive in view of the final saving of Rs.14,72.78 lakh. Specific amounts surrendered from Revenue Account out of the final saving of Rs.14,72.78 lakh has not been intimated.
2. Against the estimates of Rs.50.00 lakh under Major Head 2059-Public Works, nil recoveries were effected, while as against nil estimates under Major head 2216-Housing recoveries to the tune of Rs.1.50 lakh were effected; reasons thereof have not been communicated.
3. Persistent saving in the grant on (Revenue Voted Side) occurred during the last three years also.

Year	Total Grant/ Appropriation	Actual Expenditure	Saving (-)
	(Lakh of rupees)		
2001-2002	1,29,34.42	1,15,49.02	(-)13,85.40
2002-2003	1,33,19.23	96,77.42	(-)36,41.81
2003-2004	1,27,83.99	1,04,35.84	(-)23,48.15

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

Head	Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
	(Lakh of rupees)		
2013			
101			
0099			
General			
0431			
Chief Minister's Secretariat			
O	35.90		
S	-	27.53	(-)8.37
0440			
Public Works Department			
O	27.68		
S	-	15.77	(-)11.91
0490			
Industries and Commerce Department			
O	25.68		
S	-	20.57	(-)5.11
2052			
090			
0099			
General			
0418			
Finance Department			
O	2,62.98		
S	-	2,55.33	(-)7.65
0431			
Chief Minister's Secretariat			
O	1,43.69		
S	-	1,25.78	(-)17.91

GRANT NO. 1 (Contd.)

Head				Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Excess (+) Saving (-)
2052	092	0099	General			
		0448	Training Branch-General Branch			
			O 52.42			
			S -	52.42	36.02	(-)16.40
		0463	Board of Professional Entrance Examinations			
			O 76.95			
			S -	76.95	45.17	(-)31.78
		0516	Non-Gazetted Recruitment Board			
			O 2,14.07			
			S -	2,14.07	1,71.06	(-)43.01
2055	117	0099	General			
		0450	General Administration Department			
			O 9,00.00			
			S -	9,00.00	1,49.56	(-)7,50.44
		0460	Civil Aviation Department			
			O 4,00.00			
			S -	4,00.00	33.45	(-)3,66.55
		1824	Director Estates			
			O 18,45.00			
			S -	18,45.00	10,92.12	(-)7,52.88
2070	104	0099	General			
		0517	Commissioner of Vigilance			
			O 5,69.25			
			S -	5,69.25	5,28.54	(-)40.71
2070	105	0099	General			
		0456	Jammu and Kashmir Special Tribunal			
			O 97.11			
			S -	97.11	85.93	(-)11.18
		0502	State Commission for Backward Classes			
			O 43.65			
			S -	43.65	27.42	(-)16.23
2216 01	700	0099	General			
		0515	Constructions			
			O 3,00.00			
			S -	3,00.00	1,76.75	(-)1,23.25

GRANT NO. 1 (Contd.)

Head				Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
				(Lakh of rupees)		
2251	090	0099	General			
		0419	Commissioner Education			
			O 1,03.90			
			S -	1,03.90	97.56	(-)6.34
		0426	Social Welfare Department			
			O 1,21.00			
			S -	1,21.00	1,15.01	(-)5.99
		1237	Housing and Urban Development Department			
			O 1,55.10			
			S -	1,55.10	1,47.32	(-)7.78
3435	04	800	0011 State Plan Normal			
			0276 Pollution Control Board (Plan)			
			O 2,95.10			
			S -	2,95.10	1,00.84	(-)1,94.26
3435	04	800	0031 CSS			
			0102 State Plan Ecology and Environment (Plan)			
			O 83.61			
			S -	83.61	7.04	(-)76.57
			0269 Scientific Services and Research (Plan)			
			O 66.69			
			S -	66.69	10.88	(-)55.81
3451	090	0099	General			
		0411	Information Department			
			O 38.52			
			S -	38.52	26.97	(-)11.55
		0425	Agriculture Department			
			O 1,45.80			
			S -	1,45.80	1,32.29	(-)13.51
		0429	Forest Department			
			O 1,11.40			
			S -	1,11.40	1,06.18	(-)5.22

GRANT NO. 1 (Contd.)

Head				Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
				(Lakh of rupees)		
3451	090	0099	General			
		0465	Hospitality and Protocol Department			
			O 24.89			
			S -	24.89	18.99	(-)5.90
		0467	Labour Department			
			O 48.63			
			S -	48.63	41.57	(-)7.06
		0469	Animal and Sheep Husbandry Department			
			O 67.09			
			S -	67.09	60.08	(-)7.01
		0472	Co-operative Department			
			O 19.33			
			S -	19.33	7.72	(-)11.61
		0508	Consumer Affairs and Public Distribution Department			
			O 93.96			
			S -	93.96	72.27	(-)21.69
		1241	Tourism Department			
			O 88.93			
			S -	88.93	82.72	(-)6.21

5. Saving in the grant was partly counter balanced by the excess in the following heads.

Head				Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
				(Lakh of rupees)		
2013	101	0099	General			
		0418	Finance Department			
			O 8.24			
			S -	8.24	10.18	(+)1.94

GRANT NO. 1 (Contd.)

Head			Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)	
			(Lakh of rupees)			
2013	101	0099	General			
		0426	Social Welfare Department			
			O 10.04			
			S -	10.04	12.39	(+)2.35
		0429	Forest Department			
			O 14.35			
			S -	14.35	16.04	(+)1.69
		0477	Health and Medical Education			
			O 14.84			
			S -	14.84	17.88	(+)3.04
		0479	Revenue Department			
			O 10.04			
			S -	10.04	15.75	(+)5.71
		0508	Consumer Affairs and Public Distribution Department			
			O 8.79			
			S -	8.79	10.42	(+)1.63
		1341	Rural Development Department			
			O 14.34			
			S -	14.34	17.56	(+)3.22
		1936	Technical Education Department			
			O 8.04			
			S -	8.04	11.12	(+)3.08
2015	102	0099	General			
		0414	Election Department			
			O 7.75			
			S -	7.75	6,63.99	(+)6,56.24
2052	090	0099	General			
		0507	Law Department			
			O 2,68.82			
			S -	2,68.82	2,94.22	(+)25.40

GRANT NO. 1 (Contd.)

Head			Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
			(Lakh of rupees)		
2070	800	0011			
		0262	Institute of Management and Public Administration (N-Plan)		
		O	2,00.00		
		S	-	2,00.00	(+)11.43
2216 01	700	0099	General		
		0583	Deputy Director's Estates		
		O	3,44.35		
		S	-	3,44.35	(+)29.98
2251	090	0099	General		
		0428	Relief and Rehabilitation Department		
		O	7.75		
		S	-	7.75	(+)1.21
3451	090	0099	General		
		0440	Public Works Department		
		O	1,95.72		
		S	-	1,95.72	(+)8.60
		0445	Power Development Department		
		O	1,12.08		
		S	-	1,12.08	(+)26.03
		1341	Rural Development Department		
		O	98.10		
		S	-	98.10	(+)9.51
		1825	Planning Department		
		O	1,17.80		
		S	-	1,17.80	(+)1.09
3452 01	103	0099	General		
		0473	Civil Aviation Wing		
		O	3,73.00		
		S	-	3,73.00	(+)38.44
		(Plan)			
		O	9.84		
		S	-	9.84	(+)1,17.24

GRANT NO. 1 (Contd.)

6. Reduction of provision through re-appropriation proved meagre in view of the savings under the following heads.

Head				Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
				(Lakh of rupees)		
2052	090	0099	General			
		0518	General Administration Department			
			O	5,79.66		
			S	-		
			R	(-)0.50	5,79.16	(-)1,58.68
2070	800	0099	General			
		0573	Grant of Award			
			O	20.00		
			S	-		
			R	(-)11.54	8.46	(-)8.16
2216 01	700	0099	General			
		0481	Maintenance			
			O	7,50.00		
			S	-		
			R	(-)5.00	7,45.00	(-)2,27.24
		0498	Machinery and Equipments			
			O	65.00		
			S	-		
			R	(-)3.00	62.00	(-)53.18
3451	101	0099	General			
		0442	Advisory Board for Gujjar and Bakarwals			
			O	28.58		
			S	-		
			R	(-)1.00	27.58	(-)8.23

7. Reduction of provision through re-appropriation proved un-justified in view of the excess under the following head.

Head				Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
				(Lakh of rupees)		
2251	090	0099	General			
		0332	State Board of Technical Education			
			O	34.04		
			S	-		
			R	(-)1.00	33.04	(+)5.78

GRANT NO. 1 (Contd.)

8. Augmentation of provision through re-appropriation proved meagre in view of excess under the following heads

Head				Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
				(Lakh of rupees)		
2216	01	700	0099 General			
			0244 Direction and Administration			
			O 4,37.35			
			S -			
			R 8.00	4,45.35	4,59.52	(+)14.17
2070		800	0099 General			
			1246 Republic Day			
			O 25.00			
			S -			
			R 16.66	41.66	45.60	(+)3.94
3435	04	800	0099 General			
			0438 Prevention and Control of Pollution Ecology and Environment Department			
			O 61.10			
			S -			
			R 0.50	61.60	1,07.69	(+)46.09
3451		090	0099 General			
			0490 Industries and Commerce Department			
			O 1,58.40			
			S -			
			R 1.00	1,59.40	1,62.45	(+)3.05

9. Augmentation of provision through re-appropriation proved injudicious as the expenditure did not come even up to the level of original provision in respect of below mentioned head.

Head				Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
				(Lakh of rupees)		
2251		090	0099 General			
			0412 Education Department			
			O 1,47.08			
			S -			
			R 3.50	1,50.58	1,34.36	(-)16.22

GRANT NO. 1 (Contd.)

10. Expenditure under the following schemes was incurred without budget provision.

Head				Actual Expenditure (Lakh of rupees)
2013	101	0099	General	
		0411	Information Department	5.49
		0443	Home Department	5.29
		0507	Law Department	4.84
2015	103	0011		
		0494	Elections of the Parliament / Assembly (Non-Plan)	83.34
2015	105		Charges of Conduct of Elections to Parliament	61.59
2015	106	0011		
		0509	Conduct of Elections to Rajya Sabha / Lok Sabha (Non-Plan)	13.79
2015	109		Charges for Conduct of Election to Panchayats/ Local Bodies	11.96
2015	800		Other Expenditure	1.92
2055	117	0099	General	
		1322	S R E Works of Estates	5.87
2059 80	103	0099	General	
		0440	Public Works Department	2.53
2070	105	0099	General	
		0454	Area Development Officer (Keran)	7.28
		0466	Area Development Officer (Machil)	5.80
2070	800	0099	General	
		1239	General Department Trainings Plan	4.82 1.67
		1246	Republic Day (Plan)	1.50
2216 01	700	0099		
		0583	Deputy Directors Estates (Plan)	3.65

GRANT NO. 1 (Contd.)

Head				Actual Expenditure (Lakh of rupees)
3435	04	800	0011	
			0269 Scientific Services and Research (Non-Plan) Plan	4.75 4,31.85
3435	04	800	0031	
			0102 State Plan Ecology and Environment (Non-Plan)	5.97
3435	04	800	0099 General	
			0438 Prevention and Control of Pollution (Plan)	2,71.88
			2055 Setting of Remote Sensing Centre (Plan)	21.10
			2056 Development of Parks (plan)	9.96
			2057 Awareness Information Publicity (Plan)	1.71
			2058 Environment Trainings Research Education (Plan)	3.44
			2060 Opening of Env. Centres Eco-Clubs (Plan)	1.13
3451	090	0099	General	
			0418 Finance Department (Plan)	7.20
			0440 Public Works department (Plan)	3.02
			0444 Secretariat (Plan)	24.81
			Non-Plan	52.87
			0472 Co-operative Department (Plan)	1.22
3451	102	0011	State Plan Normal	
			0557 Planning and Machinery (Plan)	61.75
			0099 General	
			0563 Constituency Development Scheme Plan	42.61 27.75

GRANT NO. 1 (Contd.)

11. Entire provision in respect of the below noted schemes remained un-utilized; reasons for which were not intimated.

Head				Total Grant/ Appropriation (Lakh of rupees)
2052	092	0099	General	
		0451	Translation Cell of Law Department	52.21
		1342	Facilities to Ex-Chief Ministers	19.64
2070	800	0031	C S S	
		0262	Institute of Management and public Administration (Plan)	58.00
2216	01	700	0099 General	
		0417	Estates Divisions	3,48.88
3435	04	800	0031 C S S	
		1700	New Renewable Sources of Energy (Plan)	79.68

12. In the Charged section the supplementary appropriation of Rs.36.26 lakh proved excessive in view of the final saving of Rs.26.06 lakh.

13. In the charged appropriation significant saving occurred under the following head; reasons thereof have not been communicated.

Head				Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
				(Lakh of rupees)		
2012	03	090	0099 General			
			0461 Secretariat			
			O 2,01.20			
			S -	2,01.20	1,79.76	(-)21.44

14. Persistent saving in the grant (Revenue Charged Side) occurred during the last four years also.

Year	Total Grant	Actual Expenditure	Saving (-)
(Lakh of rupees)			
2000-2001	3,42.32	3,03.41	(-)38.91
2001-2002	3,46.45	3,03.85	(-)42.60
2002-2003	3,57.55	3,03.18	(-)54.37
2003-2004	3,71.26	3,28.85	(-)42.41

GRANT NO. 1 (Contd.)

Capital Section

15. Original provision of Rs.15,08.00 lakh proved excessive in view of the final saving of Rs.6,90.67 lakh. Specific amounts surrendered from Capital Account out of the final saving of Rs.6,90.67 lakh has not been intimated.
16. Saving occurred in the grant during the last four years also as per details given below.

Year	Total Grant	Actual Expenditure	Saving (-)
	(Lakh of rupees)		
2000-2001	6,26.16	15.96	(-)6,10.20
2001-2002	21,63.19	18.90	(-)21,44.29
2002-2003	9,50.50	17.30	(-)9,33.20
2003-2004	12,48.00	2,63.09	(-)9,84.91

17. Saving occurred mainly under the following heads reasons thereof were not communicated.

Head	Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
	(Lakh of rupees)		
4070	800	0011	State Plan Normal
		0262	Institute of Management and Public Administration
		O	75.00
		S	-
			75.00
			3.00
			(-)72.00
4075	800	0011	State Plan Normal
		0712	Information and Technology (Plan)
		O	10,00.00
		S	-
			10,00.00
			7,66.39
			(-)2,33.61

18. Entire provision remained unutilized through out the year in respect of following head for which reasons were not intimated

Head	Total Grant/ Appropriation
	(Lakh of rupees)
4075	800
	0031
	C S S
	1937
	Science and Technology Department (Plan)
	1,30.00

GRANT NO. 1 (Concl'd.)

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

Head			Actual Expenditure (Lakh of rupees)
4070	800	0031 C S S	
		0191 10 th Finance Commission Award (Plan)	11.75
4075	204	Acquisition of immovable property under chapter XX-C of Income Tax Act. 1961. (Plan)	36.18

20. Entire provision of Rs.10.00 lakh, Rs.2,43.00 lakh and Rs.50.00 lakh under Major Heads 4216-Capital Outlay on Housing (Non-Plan), 5425-Capital Outlay on Other Scientific and Environmental Research and 5452-Capital Outlay on Tourism respectively remained unutilised throughout the year.

GRANT NO. 2 – HOME DEPARTMENT

MAJOR HEADS

2055	Police
2056	Jails
2070	Other Administrative Services
2235	Social Security and Welfare
4055	Capital Outlay on Police
4059	Capital Outlay on Public Works
4070	Capital Outlay on Other Administrative Service

		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
(Rupees in thousand)				
REVENUE VOTED				
Original	9,39,97,55			
		10,87,14,21	9,71,34,12	(-)1,15,80,09
Supplementary	1,47,16,66			
Amount surrendered during the year				...
REVENUE CHARGED				
Original	-			
		14,31	14,31	-
Supplementary	14,31			
Amount surrendered during the year				...
CAPITAL VOTED				
Original	42,45,00			
		47,54,31	9,30,67	(-)38,23,64
Supplementary	5,09,31			
Amount surrendered during the year				...

Notes and Comments:

Revenue Section

- Supplementary provision of Rs.1,47,16.66 lakh in the Revenue Voted Section proved excessive in view of the saving of Rs.1,15,80.09 lakh. No portion of saving was anticipated and surrendered.

GRANT NO. 2 (Contd.)

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

Year	Total Grant	Actual Expenditure (Lakh of rupees)	Saving (-)
2001-2002	9,95,63.35	9,36,60.55	(-)59,02.80
2002-2003	10,43,99.71	10,08,81.56	(-)35,18.15
2003-2004	11,02,34.15	9,88,27.70	(-)1,14,06.45

3. The State Government had placed the lumpsum Budgetary provision at the disposal of each Controlling officer against Major Head 2055-Police under single scheme having various primary units but the subordinate officers incurred the expenditure on different schemes having no provision in the detailed demand for grants as approved by the Legislature thereby violating basic Government Accounting principles as enshrined in the Jammu & Kashmir State Budget Manual. This deviation from prescribed procedure in formulating the detailed Demand for Grants and incurring of expenditure by the subordinate officers on the schemes not contemplated in the approved Demand for grants deprived Audit to ascertain if the expenditure has been incurred on any "New Instrument of Service/ New Service" and also in making comparison of excess/ savings sub headwise to that extent.
4. Significant saving over the provision occurred mainly under the following heads; reasons for which were not intimated.

Head				Total Grant/ Appropriation	Actual Expenditure	Excess(+) Saving (-)
				(Lakh of rupees)		
2056	800	0031	Centrally Sponsored Scheme			
		1554	Prospective Plan Prison Reforms			
		O	6,17.00			
		S	-	6,17.00	2,44.64	(-)3,72.36
2070	106	0099	General			
		0746	Civil Defence Kashmir Range			
		O	2,29.88			
		S	-	2,29.88	1,83.93	(-)45.95
2070	107	0099	General			
		0733	Auxiliary Police BN Kashmir			
		O	19,16.36			
		S	-	19,16.36	17,49.58	(-)1,66.78
2070	108	0099	General			
		0749	Fire Protection and Control			
		O	40,16.16			
		S	-	40,16.16	38,86.47	1,29.69

GRANT NO. 2 (Contd.)

Head	Total Grant/ Appropriation	Actual Expenditure	Excess(+) Saving (-)
		(Lakh of rupees)	
2235 02 200 0099 General			
1326 Rajya Sainik Boards			
O 2,99.78			
S -	2,99.78	1,27.54	(-)1,72.24

5. Significant excess over the provision occurred over the following heads.

Head	Total Grant/ Appropriation	Actual Expenditure	Excess(+) Saving (-)
		(Lakh of rupees)	
2056 101 0099 General			
0729 Jails			
O 13,64.52			
S -	13,64.52	14,20.38	(+)55.86
2070 107 0099 General			
1702 Reactivation of Home Guards			
O 4,16.61			
S -	4,16.61	4,60.85	(+)44.24

6. Expenditure under the following heads was incurred without Budgetary Provision.

Head	Actual Expenditure
	(Lakh of rupees)
2056 800 0099 General	
1701 Modernization of Prisons	4.01
2235 60 110 0099 General	
0872 Other Insurance Schemes	7.00
0099 General	
0872 Other Schemes (Plan)	28.00
2235 60 200 0099 General	
0379 Other Social Security and Welfare Programme	4.36

GRANT NO. 2 (Concl.)

7. Against the lumpsum provision of Rs.3.93 lakh under Major Head 2070-Other Administrative Services the expenditure of Rs.29.40 lakh was incurred resulting in excess of Rs.25.47 lakh.

Capital Section

8. Supplementary grant of Rs.5,09.31 lakh in the Capital voted section proved injudicious as the expenditure did not come even upto the level of original provision of Rs.42,45.00 lakh. No part of the saving of Rs.38,23.64 lakh was anticipated and surrendered. Saving occurred during the last year also.
9. In the Capital Section lump sum provision of Rs.3,00.00 lakh (supplementary) N.P under Major Head 4055-Capital Outlay on Police Rs.1,67.31 lakh (supplementary) N.P. under Major Head 4059-Capital Outlay on Public Works Rs.45.00 lakh (original) and Rs.42.00 (supplementary) plan under Major Head 4070-Capital Outlay on Other Administrative Services without giving breakup sub head wise has deprived Audit in making comparison of Excess/Savings sub head wise.

GRANT NO. 3 – PLANNING AND DEVELOPMENT DEPARTMENT

MAJOR HEADS

2216	Housing
3451	Secretariat Economic Services
3454	Census, Survey and Statistic
3475	Other General Economic Services
5475	Capital Outlay on Other General Economic Services

		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
(Rupees in thousand)				
REVENUE VOTED				
Original	14,14,56			
		14,14,56	57,92,82	(+43,78,26
Supplementary	-			
Amount surrendered during the year				...
CAPITAL VOTED				
Original	2,71,88,69			
		2,71,88,69	31,62,95	(-)2,40,25,74
Supplementary	-			
Amount surrendered during the year				...
Notes and Comments:				

Revenue Section

1. Original Provision of Rs.14,14.56 lakh proved meagre in view of the final excess of Rs.43,78.26 lakh the excess of Rs.43,78,26,271 requires regularization.
2. Persistent excess as detailed below has occurred during the last three years also.

Year	Total Grant	Actual Expenditure	Excess(+)
		(Lakh of rupees)	
2001-2002	12,27.47	39,61.20	(+27,33.73
2002-2003	13,05.32	48,29.31	(+35,23.99
2003-2004	13,67.27	30,28.99	(+16,61.72

GRANT NO. 3 (Contd.)

3. Significant excess over the provision occurred under the following heads ; reason thereof were not communicated to the Audit.

Head	Total Grant/ Appropriation	Actual Expenditure	Excess(+) Saving(-)
	(Lakh of rupees)		
3454 02 112 0099 General			
1010 Economic Analysis			
O	5.33		
S	-	11.96	(+)6.63
1011 Directorate of Economic and Statistics			
O	73.83		
S	-	91.99	(+)18.16
3454 02 112 0099 General			
1026 Strengthening of Planning Machinery			
O	42.57		
S	-	59.52	(+)16.95
3454 02 202 0099 General			
1023 Training of Statistical Personal			
O	59.41		
S	-	61.38	(+)1.97

4. Significant saving occurred under the following heads; reasons thereof were not intimated.

Head	Total Grant/ Appropriation	Actual Expenditure	Excess(+) Saving(-)
	(Lakh of rupees)		
2216 01 700 0099 General			
1013 Setting up of a cell for collection of statistics on House Building			
O	5.69		
S	-	0.25	(-)5.44
3451 102 0011			
0557 Planning Machinery (SP) (Plan)			
O	6,40.36		
S	-	5,63.04	(-)77.32

GRANT NO. 3 (Contd.)

Head	Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Excess(+) Saving(-)
3454 01 001 0099 General			
1016 Man Power Cell			
O	10.77		
S	-		
	10.77	5.17	(-)5.60
3454 01 100 0099 General			
1018 Reorganization of Directorate			
O	87.56		
S	-		
	87.56	67.08	(-)20.48
3454 01 112 0099 General			
1009 Strengthening of Statistical Bureau			
O	18.58		
S	-		
	18.58	12.52	(-)6.06
1012 Improvement of Market Intelligence			
O	11.22		
S	-		
	11.22	4.30	(-)6.92
1021 Field Survey and Price Statistics			
O	23.19		
S	-		
	23.19	2.68	(-)20.51
1024 Strengthening of Planning Cell at District Head Quarters			
O	45.90		
S	-		
	45.90	22.01	(-)23.89
3454 02 201 0099 General			
1017 National Sample Survey			
O	1,58.55		
S	-		
	1,58.55	1,08.73	(-)49.82
3454 02 205 0099 General			
1008 District Statistics Agencies			
O	63.20		
S	-		
	63.20	54.20	(-)9.00

GRANT NO. 3 (Contd.)

Head	Total Grant/ Appropriation	Actual Expenditure	Excess(+) Saving(-)
		(Lakh of rupees)	
3475 800 0099	General		
	0564 Survey and Statistics (Plan)		
	O 97.38		
	S -	97.38	42.76
			(-54.62)

5. Expenditure under the following heads was incurred without the provision; reasons thereof were not communicated to the Audit.

Head	Actual Expenditure
	(Lakh of rupees)
3451 102 0099	
	0563 Constituency Development Scheme (Plan)
	38,68.64
3454 02 0099	
	0555 Block Level Planning (N.P.)
	8.49
	0259 Border Area Development Programme Kashmir (N.P.)
	6.00
3454 02 110 0099	
	0468 State Gazetters
	1.03
3454 02 111 0011	
	0552 Conduct of 4 th Economic Survey
	3.41
3475 800 0011	
	1026 Strengthening of Planning Machinery (Plan)
	1,12.29
	1518 Census of Minor Irrigation Schemes (Plan)
	16.38

6. Against Nil (Plan) provision under Major Head 3454-Census Survey and Statistics an expenditure of Rs.6,05.86 lakh has appeared; reasons for incurring expenditure without budgetary provision have not been communicated to the Audit.

Capital Section

7. Original provision of Rs.2,71,88.69 lakh proved excessive in view of the final saving of Rs.2,40,25.74 lakh. Specific amount surrendered from Capital Account out of the final saving of Rs.2,40,25.74 lakh has not been intimated.

GRANT NO. 3(Concl'd.)

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

Head	Total Grant/ Appropriation	Actual Expenditure	Excess(+) Saving(-)
	(Lakh of rupees)		
5475 800 0011			
0553 Border Area Development Upgradation grant (Plan)			
O 1,00,00.00			
S -	1,00,00.00	23,18.76	(-)76,81.24
0563 Constituency Development Scheme (Plan)			
O 43,40.00			
S -	43,40.00	46.28	(-)42,93.72
0564 Survey and Statistics (Plan)			
O 1,07.00			
S -	1,07.00	14.36	(-)92.64
1006 Upgradation Grant (Plan)			
O 17,96.30			
S -	17,96.30	5.50	(-)17,90.80
0555 Block Level Planning (Plan)			
O 1,04,95.39			
S -	1,04,95.39	10.86	(-)1,04,84.53
0557 Planning Machinery (Plan)			
O 4,50.00			
S -	4,50.00	1,46.32	(-)3,03.68

9. Expenditure under following heads was incurred without provision; reasons thereof were not intimated to the audit.

Head	Actual Expenditure
	(Lakh of rupees)
5475 102 Civil Supplies (Plan)	3.25
5475 103 Land Ceiling for Agricultural Land (Plan)	64.28
5475 112 Statistics (Plan)	5.90
5475 190 0011	
0973 Investment in J&K Kamraz Rural Bank (Plan)	1,71.00
2095 Ellaquai Dehati Bank (Plan)	2,25.00
1975 Investment in Jammu Rural Bank (Plan)	94.00
5475 800 0099 General	
1067 Capital Outlay on General Economic Services (Plan)	56.99

GRANT NO. 4 – INFORMATION DEPARTMENT

MAJOR HEADS

2220 Information and Publicity

4220 Capital Outlay on Information and Publicity

		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
(Rupees in thousand)				
REVENUE VOTED				
Original	10,99,53			
		12,39,03	10,66,39	(-)1,72,64
Supplementary	1,39,50			
Amount surrendered during the year				...
CAPITAL VOTED				
Original	1,45,60			
		1,80,00	1,44,42	(-)35,58
Supplementary	34,40			
Amount surrendered during the year				...

Notes and Comments:

Revenue Section

- Supplementary provision of Rs.1,39.50 lakh proved injudicious as the expenditure did not come even upto the level of original provision of Rs.10,99.53 lakh resulting in an over all saving of Rs.1,72.64 lakh, which has neither been anticipated nor surrendered.
- Persistent savings in the grant occurred during the last four years as detailed below:-

Year	Total Grant	Actual Expenditure	Saving (-)
(Lakh of rupees)			
2000-2001	9,40.98	8,99.03	(-)41.95
2001-2002	9,46.20	9,17.20	(-)29.00
2002-2003	9,85.87	9,52.30	(-)33.57
2003-2004	10,48.02	9,52.63	(-)95.39

- Lumpsum (Plan) provision of Rs.59.22 lakh (Original) and Rs.81.93 lakh (Supplementary) under Major Head 2220- Information and Publicity deprived Audit in making comparison of excess and saving subhead-wise.

GRANT NO. 4 (Contd.)

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

Head	Total Grant/ Appropriation	Actual Expenditure	Saving (-)
	(Lakh of rupees)		
2220 60 001 0099 General			
0835 Direction Office			
O 1,52.14			
S 57.57	2,09.71	1,08.34	(-)1,01.37
0118 Advertising and Visual Publicity			
O 1,21.74			
S -	1,21.74	15.90	(-)1,05.84
2220 60 101 0099 General			
0819 Tehsil Information Centres			
O 1,17.91			
S -	1,17.91	56.44	(-)61.47
0820 Youth Information Centres			
O 9.62			
S -	9.62	4.36	(-)5.26
2220 60 106 0099 General			
0825 Written and Plan Publicity			
O 94.47			
S -	94.47	81.78	(-)12.69
0826 Exhibition and Culture Units			
O 69.71			
S -	69.71	62.47	(-)7.24
0834 Urdu/Hindi Publicity Units			
O 23.55			
S -			
2220 60 800 0099 General	23.55	12.85	(-)10.70
0833 Film Production Unit			
O 28.88			
S -	28.88	20.17	(-)8.71

GRANT NO. 4 (Concl'd.)

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

Head	Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Excess(+)
2220 60 001 0099 General			
0815 Joint Director Kashmir			
O	31.28		
S	-		
	31.28	1,30.29	(+)99.01
0826 Joint Director Jammu			
O	37.02		
S	-		
	37.02	87.76	(+)50.74
2220 60 102 0099 General			
0816 District Information Centres			
O	2,26.74		
S	-		
	2,26.74	2,45.68	(+)18.94
0817 Bureau of Information New Delhi			
O	25.05		
S	-		
	25.05	35.99	(+)10.94

6. Lumpsum provision of Rs.3.00 lakh under detailed head Medical Reimbursement subordinate to sub head 065-Migrant Salary without giving its breakup under different schemes to which the said provision actually pertains has overstated the expenditure vis-à-vis budgetary grants under the schemes where the expenditure on account of this detailed head has appeared.
7. The entire provision of Rs.4.30 lakh (original) under Major Head 2220- 60-111-0099-0065 Migrant salary remained unutilised throughout the year; reason for which were not communicated.

Capital Section

8. In the Capital Section the supplementary grant of Rs.34.40 lakh under Major Head 4220- Capital Outlay on Information and Publicity proved injudicious as the expenditure did not come even upto the level of original budget.
9. In the Capital Section persistent saving occurred during the last four years also as per details given below.

Year	Total Grant	Actual Expenditure	Saving (-)
2000-2001	65.00	-	(-)65.00
2001-2002	40.00	-	(-)40.00
2002-2003	66.00	-	(-)66.00
2003-2004	98.14	67.32	(-)30.82

GRANT NO. 5 – LADAKH AFFAIRS DEPARTMENT

MAJOR HEADS

2575 Other Special Area Programmes

4575 Capital Outlay on Other Special Area Programmes

		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
(Rupees in thousand)				
REVENUE VOTED				
Original	1,38,12,36			
		1,38,12,36	1,22,56,74	(-)15,55,62
Supplementary	-			
Amount surrendered during the year				...
CAPITAL VOTED				
Original	88,75,00			
		1,03,50,15	84,86,95	(-)18,63,20
Supplementary	14,75,15			
Amount surrendered during the year				...
Notes and Comments:				

Revenue Section

1. In the Voted Section Original provision of Rs.1,38,12.36 lakh proved excessive in view of the final saving of Rs.15,55.62 lakh. No portion of the final saving of Rs.15,55.62 lakh was anticipated and surrendered.
2. Against the provision of Rs.15,74.19 lakh (Plan) earmarked for transfer to the Kargil Council Fund, an amount of Rs.16,55.74 lakh (Plan) was transferred to the Fund; reasons for transfer of excess amount without showing the same in the estimates have not been intimated to the Audit.

Likewise against the provision of Rs.17,01.71 lakh (Plan) earmarked for the transfer to Ladakh Autonomous Hill Development Council, an amount of Rs.17,86.06 lakh (Plan) was transferred to the Council Fund; reasons for the transfer of excess amount to the Council Fund were not be intimated to the Audit.

3. Provision under primary units had been placed in the grant under Major Head 2575-Other Special Areas Programmes 053-District Administration (Non Engineering) and other Departments, which fall within the ambit of Council and then shown transferable to Major Head 8448-Deposits of Local Fund, Ladakh Autonomous Hill Development Council/ Kargil Autonomous Hill Development Council when actually it should have been shown as lumpsum provision transferable to Ladakh Autonomous Hill Development Council/ Kargil Autonomous Hill Development Council under minor head 113 subordinate to Major head 2575- Other Special Areas Programme. Reasons for not adopting the correct procedure were not intimated.

GRANT NO. 5 (Contd.)

4. Significant saving under the schemes which do not come within the ambit of the Council have occurred mainly under the following heads; reasons for which were not communicated.

Head	Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving (-)
2575 02 255 0099 General			
0877 Police Leh			
O	3,47.36		
S	-	2,49.52	(-)97.84
2575 02 334 0099 General			
0880 Diesel Power Generation			
O	3,55.41		
S	-	18.30	(-)3,37.11
1193 Kargil Diesel Scheme			
O	2,32.13		
S	-	1,83.14	(-)48.99

5. Expenditure to the tune of Rs.82.44 lakh was incurred under the scheme Rural Electrification Leh subordinate to Major Head 2575-Other Special Area Programmes without the Budgetary grants; reasons for which were not communicated.
6. Against the estimated recoveries of Rs.7,50.00 lakh in respect of heads other than those provision whereof is transferred to Ladakh Autonomous Hill Development Council/ Kargil Autonomous Hill Development Council the actual recoveries were made to the tune of Rs.14.09 lakh; reasons for short fall were not communicated.
7. Against the grant of Rs.7,50.00 lakh made under 799-Suspense (Debit) subordinate to Major Head 2575-Other Special Area Programmes only Rs.1.13 lakh were utilized; reasons thereof were not intimated.

Capital Section

8. Supplementary provision of Rs.14,75.15 lakh proved injudicious as the expenditure of Rs.84,86.95 lakh did not come even upto the level of the original provision of Rs.88,75.00 lakh. No portion of saving of Rs.18,63.20 lakh was anticipated and surrendered.
9. Against the estimated recoveries of Rs.1,25.00 lakh, only an amount of Rs.21.57 lakh was recovered; reasons for short fall were not intimated.

GRANT NO. 5 (Contd.)

10. Against the provision of Rs.44,00.00 lakh (Plan) earmarked for transfer to Ladakh Autonomous Hill Development Council an amount of Rs.84,56.80 lakh was transferred to the Council Fund and against the provision of Rs.43,50.00 lakh earmarked for the transfer To Kargil Autonomous Hill Development Council no funds were transferred to the Council; reasons thereof were not intimated.
11. No expenditure was incurred against the provision of Rs.70.00 lakh and Rs.55.00 lakh placed for those Departments which do not come under the purview of Ladakh Autonomous Hill Development Council/ Kargil Autonomous Hill Development Council respectively; reason there of were not intimated.
12. Lumpsum supplementary grant of Rs.14,75.15 lakh (Plan) without giving detailed breakup has deprived Audit in making comparison of excess/ saving subhead-wise. Besides, no portion of it was earmarked for transfer to Ladakh Autonomous Hill Development Council/ Kargil Autonomous Hill Development Council; reason there of were not intimated.
13. Suspense Transaction:-The expenditure out of the provision under the grant includes Rs.1.13 lakh which was booked under "Suspense" and is not a final head of account. It accommodates inter-alia transactions pending their adjustment to the final heads of account. The balance under "Suspense" sub-heads are carried forward from year to year. The four sub-heads are (a) Purchases (b) Stock (c) Miscellaneous Works Advances and (d) Workshop Suspense. The nature of transactions under each is explained below: -
 - (a) Purchases: - When materials are received for a specific work or holding in stock without being paid for or adjusted during the month, their value is credited to the Sub head "Purchases" per contra debit to the particular work head of account or Stock sub head as the case may be. When payment is made or the value is adjusted by transfer of stores etc., this head is debited with the amount thereby clearing the previous credit. This head will, therefore, always show a negative or credit balance representing the value of stores received but not paid for or adjusted.
 - (b) Stock: - This sub-head is debited with the value of material received for stock purposes and not for any particular work but for the general use of the Division. It is credited with the value of materials issued to work or transferred to another division or otherwise disposed of. The balance represents value of material in stock.
 - (c) Miscellaneous Works Advances:- Under this sub-head are booked debits for the value of stores sold on credit, expenditure incurred on deposit work in excess of deposits received, loss of cash or stores still to be written off, and sums recoverable from Government servants etc. The debit balance under the head thus represents amount recoverable or debit adjustable to final head.

GRANT NO. 5 (Concl.)

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

An analysis of the transactions under "Suspense" in the grant during 2004-05 together with the opening and closing balances is given below: -

Particulars/Major Head Account	of	Opening Balance as on 1 st April,2004	Debit	Credit	Closing Balance as on 31 st March,2005
(Lakh of rupees)					
2575- Other Special Programmes-	Area				
Purchases		(-)36.91	-		(-)36.91
Stock		(+)1155.50	1.13	5.09	(+)1151.54
Miscellaneous advance		(+)479.81	-	-	(+)479.81
Work Shop suspense		(+)37.98	-	-	(+)37.98
Total		1636.38	1.13	5.09	1632.42

GRANT NO. 6 – POWER DEVELOPMENT DEPARTMENT

MAJOR HEADS

2801 Power

4801 Capital Outlay on Power Project

		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
		(Rupees in thousand)		
REVENUE VOTED				
Original	16,29,21,22	16,29,21,22	18,13,56,95	(+)1,84,35,73
Supplementary	-			
Amount surrendered during the year				...
REVENUE CHARGED				
Original	-	22,52	22,51	(-)/
Supplementary	22,52			
Amount surrendered during the year				...
CAPITAL VOTED				
Original	6,19,08,00	6,26,74,01	7,09,60,53	(+)82,86,52
Supplementary	7,66,01			
Amount surrendered during the year				...
Notes and Comments:				

Revenue Section

1. Original provision of Rs.16,29,21.22 lakh proved meagre in view of excess of Rs.1,84,35.73 lakh. The excess of Rs.1,84,35,72,971 requires regularization.
2. The State Government had placed the lumpsum Budgetary provision at the disposal of each Controlling officer against Major Head 2801- Power under single scheme having various primary units but the subordinate officers incurred the expenditure on different schemes having no provision in the detailed demand for grants as approved by the Legislature thereby violating basic Government Accounting principles as enshrined in the Jammu & Kashmir State Budget Manual. This deviation from prescribed procedure in formulating the detailed Demand for Grants and incurring of expenditure by the subordinate officers on the schemes not contemplated in the approved Demand for grants deprived Audit to ascertain if the expenditure had been incurred on any "New Instrument of Service/ New Service" and also in making comparison of excess/ savings sub headwise to that extent.

GRANT NO. 6 (Contd.)

3. Lumpsum plan provision of Rs.1,00,35.66 lakh under Major Head 2801-Power without giving detailed breakup sub headwise has deprived Audit in making comparison of excess/ saving sub headwise.
4. Against total estimates of Rs.40,00.00 lakh Rs.16,95.96 lakh only were recovered; reasons for shortfall were not intimated.

Capital Section

5. In view of the final excess of Rs.82,86.52 the supplementary grant of Rs.7,66.01 proved meagre. The excess of Rs.82,86,52,146 requires regularization.
6. Lumpsum plan provision of Rs.6,26,74.01 lakh (Rs.6,19,08.00 lakh original and Rs.7,66.01 lakh supplementary) under the Major Head 4801-Capital Outlay on Power Projects without giving detailed breakup has deprived Audit in making comparison of excess/savings subhead wise.
7. Suspense Transactions: - The expenditure in the grant (both revenue and capital sections) includes Rs.12,96.68 lakh under the head Suspense which is not a final head of account. The nature of the transactions under the head Suspense and the accounting procedure followed have been explained in Note 13 below grant No. 5-Ladakh Affairs Department. An analysis of the transactions under head Suspense in the grant during the year 2004-2005 together with the opening and closing balances is given below: -

Particulars / Major head of account	Opening Balance as on 1 st April, 2004	Debits	Credits	Closing Balance as on 31 st March, 2005
(Lakh of rupees)				
2801- Power-				
Purchases	(-) 35.44	-	-	(-)35.44
Stock	6,14.84	12,89.95	16,95.92	2,08.87
Miscellaneous Public Works Advances	4,78.01	-	0.04	4,77.97
Workshop Suspense	29.38	-	-	29.38
Total - 2801	10,86.79	12,89.95	16,95.96	6,80.78
4801- Capital Outlay on Power Projects-				
Purchases	(-) 1,13.14	-	-	(-) 1,13.14
Stock	4,97.37	6.73	21.93	4,82.17
Miscellaneous Public Works Advances	98.79	-	0.26	98.53
Workshop Suspense	28.85	-	-	28.85
Total - 4801	5,11.87	6.73	22.19	4,96.41

GRANT NO. 6 (Concl.)

8. 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 2002-2003 to 2004-2005 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 to 15 for establishment charges and between 0.5 and 1 for tools and plant charges depending on the cost of works).

Year and Head of Account	Works Outlay	Establishment Charges	Percentage of Establishment Charges to Works Outlay	Tools and Plant Charges	Percentage of Tools and Plant Charges to Works Outlay
	(Lakh of rupees)			(Lakh of rupees)	
2801- Power-					
2002-2003	8,19,02.33	45,85.92	5.60	70.47	0.09
2003-2004	12,20,27.65	17,07.03	1.40	1,91.61	0.16
2004-2005	15,84,03.61	35,46.87	2.24	1,64.04	0.10
4801- Capital Outlay on Power Projects-					
2002-2003	4,04,69.42	39,28.95	9.71	96.45	0.24
2003-2004	4,91,94.58	60,14.28	12.23	1.42	0.002
2004-2005	3,00,87.31	4,08,31.53	135.71	19.50	0.06

9. Depreciation Reserve Fund:- In order to provide reserve fund sufficient to meet the cost of renewals and replacements of plant and machinery, Rs.65,08.00 lakh were transferred to the "Depreciation Reserve Fund" during the year 2004-2005 against the similar provision under the grant. However clarifications regarding provision of depreciation in respect of Power Projects transferred to Power Development Corporation were awaited from State Government to whom the matter has already been referred to. No expenditure was incurred out of the fund during the year on renewals and replacements of plant and machinery.

The balance at the credit of the fund as on 31st March, 2005 increased to Rs.6,49,12.38 lakh. Though the Depreciation Reserve Fund Rules framed by the Government in 1974 are applicable from April 1969 yet the Depreciation has not been calculated under said rules as the cost of various assets is yet to be determined by the Government.

An Account of transactions of the fund is given in the Statement No: 16 of Finance Accounts 2004-2005.

The balance at credit of the fund as on 31st March, 2005 under Grant No. 6 (Rs.6,47,54.77 lakh) and Grant No. 29 (Rs.1,56.02 lakh) works out to Rs.6,49,10.79 lakh as against Rs.6,49,12.38 lakh appearing in the Finance Accounts Statement No. 16 for the year 2004-2005. The difference of Rs.1.59 lakh is under investigation.

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

GRANT NO. 7 – EDUCATION DEPARTMENT

MAJOR HEADS

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

		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
(Rupees in thousand)				
REVENUE VOTED				
Original	9,39,98,60			
		9,39,98,60	8,07,75,33	(-)1,32,23,27
Supplementary	-			
Amount surrendered during the year				48,27,23
CAPITAL VOTED				
Original	57,15,50			
		57,15,50	42,17,28	(-)14,98,22
Supplementary	-			
Amount surrendered during the year				...
Notes and Comments:				

Revenue Section

- Original provision of Rs.9,39,98.60 lakh proved excessive in view of final savings of Rs.1,32,23.27 lakh. Against the available saving of Rs.1,32,23.27 lakh an amount of Rs.48,27.23 lakh only was surrendered.
- Persistent saving as detailed below occurred under the Grant during last six years .

Year	Budget / Provision	Actual Expenditure	Saving (-)
(Lakh of rupees)			
1998-1999	6,71,57.33	5,57,53.66	(-)1,14,03.67
1999-2000	7,54,61.73	6,71,17.34	(-) 83,44.39
2000-2001	7,99,40.88	6,95,32.60	(-)1,04,08.28
2001-2002	7,95,31.17	7,25,88.68	(-) 69,42.49
2002-2003	8,45,54.55	7,46,71.70	(-)98,82.85
2003-2004	8,57,93.37	7,66,99.12	(-)90,94.25

GRANT NO. 7 (Contd.)

3. Although the description of the schemes under Major Heads 2202-General Education and Major Head 2205-Art and Culture have been indicated in the instant demand for grants but the provision of funds has been made in lumpsum form against primary units without having specific allocation against each scheme separately. This has deprived Audit in making comparison of excess/ savings sub headwise.
4. Lumpsum plan provision of Rs.2,53,17.60 lakh and Rs.66.64 lakh under the Major Head 2202-General Education and 2205- Art and Culture respectively with out giving detailed break up scheme wise/ sub headwise deprived Audit in making comparison of excess/savings subhead wise.
5. The expenditure for State Gazetteers as per paid vouchers appeared under Major Head 3454-Census Surveys and Statistics when the Budgetary provision was placed under Major Head 2205-Art and Culture thus resulting in saving to the tune of Rs.53.73 lakh under Major Head 2205.-Art and Culture and excess of Rs.19.48 lakh under Major Head 3454- Census Surveys and Statistics; reasons thereof were not intimated.
6. Saving over the provision occurred mainly under the following heads; reasons for which have not been intimated.

Head		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
(Lakh of rupees)				
2055	117 0099	General		
	1822	Chief Accounts Officer Migrant Cell(Education)		
		O 36,78.12		
		S -	36,78.12	(-) 1,50.57
2202 01	800 0031	Centrally Sponsored Schemes		
	0430	Black Board Operation		
		O 15,60.00		
		S -	15,60.00	(-) 15,56.50
	0449	Implementation of Surv Shiksha Abhiyan		
		O 2,81.00		
		S -	2,81.00	(-) 2,79.92
	1227	Strengthening of DIET		
		O 10,40.00		
		S -	10,40.00	(-) 10,38.78
2202 02	107 0099	General		
	0249	Poverty Bad Pocket		
		O 8.50		
		S -	8.50	(-) 8.39

GRANT NO. 7 (Contd.)

Head	Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
	(Lakh of rupees)		
2204 102 0099 General			
0954 National Cadet Corps			
O 2,95.56			
S -	2,95.56	2,26.24	(-) 69.32

7. Excess over the provision occurred mainly under the following heads; reasons for which were not intimated .

Head	Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
	(Lakh of rupees)		
2202 02 107 0099 General			
0905 Meritorious Student			
O 3.00			
S -	3.00	4.94	(+) 1.94
0941 National Scholarship			
O 1.00			
S -	1.00	2.70	(+) 1.70
2202 02 110 0099 General			
0241 Grant to Sainik School Nagrota for Maintenance of Building			
O 10.00			
S -	10.00	93.95	(+) 83.95
0243 Sainik School Mansbal for Maintenance of Building			
O 10.00			
S -	10.00	1,08.83	(+) 98.83

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

Head	Total Grant/ Appropriation
	(Lakh of rupees)
2202 01 800 0031 Centrally Sponsored Schemes	
0149 Secondary Education	47,68.00
2053 Restructuring and Reorganization of Teacher	9,09.00
1889 Special Camping Programme	41.00
0364 Science Education	2,23.00

GRANT NO. 7 (Contd.)

Head	Total Grant/ Appropriation (Lakh of rupees)
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2202	02	107	0099	General	
			0245	Sainik Schools	1,74.21

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

Head	Actual Expenditure (Lakh of rupees)
------	---

2204	001	0099	General		
			0244	Direction and Administration(Plan)	38.30
			0284	Supervision and Administration	40.55
			0284	Supervision and Administration(Plan)	4.46
2204	101	0011	State Plan Normal		
		0115	Appointment of Additional Teachers		52.13
		0115	Appointment of Additional Teachers(Non Plan)		1.00
2204	101	0099	General		
		0252	Apptt . of P E T		9,21.19
		0252	Apptt . of P E T(Plan)		5,48.03
		0259	Border Area Development Programme Kashmir		91.27
		0259	Border Area Development Programme Kashmir(Plan)		2.05
		0284	Supervision and Administration		1.74
2204	101	0099	General		
		0290	Establishment of college of Physical Education Srinagar		57.17
		0290	Establishment of college of Physical Education at Srinagar(Plan)		2.51
		0291	Border Area Education Programme		3,58.55
		0291	Border Area Education Programme(Plan)		6.53

GRANT NO. 7 (Contd.)

Head				Actual Expenditure (Lakh of rupees)
2204	101	0099	General	
		0949	Grant in Aid Sports Council(Plan)	3,87.58
		0963	Improvement of Youth Hostels	6.67
		0963	Improvement of Youth Hostels(Plan)	1.58
2204	102	0099	General	
		0954	National Cadet Corps(Plan)	61.20
2204	103	0011	State Plan Normal	
		1409	Other Charges(N)	3.09
2204	103	0099	General	
		0953	National Discipline Scheme of Instructors	7.31
2204	104	0011	State Plan Normal	
		1411	Development and Purchase of Play Fields(N)	1.35
		1411	Development and Purchase of Play Fields	26.49
2204	104	0099	General	
		0244	Direction and Administration	8.38
		1414	Raising of Bonds	9.24
		1789	Physical Activities	27.14
		1789	Physical Activities (Plan)	7.48

Capital Section

10. Original provision of Rs.57,15.50 lakh proved excessive in view of the final savings of Rs.14,98.22; reasons for which were not intimated.
11. No portion of the final saving of Rs.14,98.22 lakh was anticipated and surrendered.
12. Saving occurred mainly under the following heads; reasons for which have not been intimated.

Head			Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
4202	01	201	0011	State Plan Normal	
			0632	Elementary Education	
			O	41,00.00	
			S	-	
				41,00.00	1,25.49
					(-) 39,74.51

GRANT NO. 7 (Contd.)

Head				Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
				(Lakh of rupees)		
4202	01	201	0011	State Plan Normal		
			1427	Physical Education		
			O	4,50.00		
			S	-	4,50.00	1.49
						(-) 4,48.51
			1426	Teacher Training		
			O	56.00		
			S	-	56.00	6.18
						(-) 49.82
4202	01	202	0011	State Plan Normal		
			0149	Secondary Education		
			O	8,00.00		
			S	-	8,00.00	6,72.85
						(-)1,27.15
4202	04	101	0011	State Plan Normal		
			0117	Art and Culture		
			O	2,89.00		
			S	-	2,89.00	2.00
						(-) 2,87.00

13. Excess over the provision occurred mainly under the following heads; reasons for which were not intimated.

Head				Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
				(Lakh of rupees)		
4202	01	201	0011	State Plan Normal		
			0244	Direction and Administration		
			O	19.50		
			S	-	19.50	28.29
						(+) 8.79
4202	01	204	0011	State Plan Normal		
			1428	Adult Education		
			O	1.00		
			S	-	1.00	6.00
						(+)5.00

GRANT NO. 7 (Contd.)

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

Head					Actual Expenditure (Lakh of rupees)
4202	01	201	0011	State Plan Normal	
			0259	Border Area Development Programme Kashmir	85.52
			1030	Mid Day Meals	1,06.86
			1646	Border Area Development Programme Jammu	4,28.70
			1647	Other Rural Development Programme	2,77.00
4202	01	201	0031	Centrally Sponsored Scheme	
			0186	NABARD	3,89.19
			0449	Sarv Shiksha Abhiyan	10.57
			1514	Computerization Plan	10.33
4202	01	202	0011	State Plan Normal	
			0259	Border Area Development Programme Kashmir	15.72
4202	01	203	0011	State Plan Normal	
			1650	Degree Colleges	6,46.35
4202	01	600		General	1,41.15
4202	01	800	0011	State Plan Normal	
			0244	Direction and Administration	15.97
			0515	Construction	5,70.08
			1396	Free Supply of Uniforms	4.71
			1514	Computerization Plan	10.08
			0397	Other Expenditure	1,48.96
4202	01	800	0031	Centrally Sponsored Scheme	
			0388	Construction of Guttred Schools	2,47.28
4202	02	103	0099	General	
			0522	District I.T.I	56.04

GRANT NO. 7 (Concl.)

Head					Actual Expenditure (Lakh of rupees)
4202	02	105	0011	State Plan Normal	
			1755	World Bank Aided Scheme	2.83
4202	02	800		Other Expenditure	30.30
4202	03	101	0011	State Plan Normal	
			0963	Improvement of Youth Hostels	8.68
4202	03	800	0011	State Plan Normal	
			0397	Other Expenditure	37.45
			1411	Development and Purchase of Play Fields	1,03.11
			1416	Physical Education	21.91
4202	04	800	0011	State Plan Normal	
			0397	Other Expenditure	2.00
6202	01	600		General	2.00

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
4047	Capital Outlay on other Fiscal Services
4851	Capital Outlay on Village and Small Industries
5465	Investment in General Financial and Trading Institutions
5475	Capital Outlay on other General Economic Services
6003	Internal Debt of the State Government
6004	Loans and Advances from Central Government

		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
(Rupees in thousand)				
REVENUE VOTED				
Original	6,88,71,58			
Supplementary	28,05,67	7,16,77,25	7,86,91,48	(+)70,14,23
Amount surrendered during the year				...
REVENUE CHARGED				
<i>Original</i>	<i>11,00,01,00</i>			
<i>Supplementary</i>	<i>75,00,00</i>	<i>11,75,01,00</i>	<i>11,03,26,69</i>	<i>(-)71,74,31</i>
Amount surrendered during the year				...
CAPITAL VOTED				
Original				
Supplementary	23,71,00	23,71,00	22,75,50	(-)95,50
Amount surrendered during the year				...

GRANT NO. 8 (Contd.)

CAPITAL CHARGED

<i>Original</i>	2,82,08,56	3,51,80,00	19,37,69,22	(+)15,85,89,22
<i>Supplementary</i>	69,71,44			

Amount surrendered during the year

...

Notes and Comments:

Revenue Section

- Supplementary grant of Rs.28,05.67 lakh proved inadequate in view of the final excess of Rs.70,14.23 lakh. The final excess of Rs.70,14,22,569 requires regularization.
- The State Government had placed the lumpsum Budgetary grants at the disposal of each Controlling officer against Major Heads 2030-Stamps and Registration, 2039-State Excise, 2040-Sales Tax, 2054-Treasury and Accounts Administration and 2071-Pension and Other Retirement Benefits under single scheme having various primary units but the subordinate officers incurred the expenditure on different schemes having no provision in the detailed demand for grants as approved by the Legislature thereby violating basic Government Accounting principles as enshrined in the Jammu & Kashmir State Budget Manual. This deviation from prescribed procedure in formulating the detailed Demand for Grants and incurring expenditure by the subordinate officers on the schemes not contemplated in the approved Demand for grants deprived Audit to ascertain if the expenditure incurred on any "New Instrument of Service/ New Service" and also in making comparison of excess/ savings sub headwise to that extent.
- Entire provision of Rs.5 lakh remained unutilized throughout the year under Major Head 2048-Appropriation for reduction or avoidance of Debt; reasons for which have not been intimated.
- Excess over the provision occurred under the following heads; reasons for which have not been intimated.

			Head	Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
			(Lakh of rupees)			
2045	101	0099	General			
		0983	Collection Charges Entertainment Tax			
			O	28.25		
			S	-	28.25	33.69
						(+)5.44

GRANT NO. 8 Contd.)

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

Head				Total Grant/ Appropriation (Lakh of rupees)	
2235	60	102	0099	General	
			0320	Provision for Janta Insurance	21.00

6. Significant savings occurred under the following heads; reasons thereof were not intimated.

Head				Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
(Lakh of rupees)						
2035	101	0099	General			
		0244	Direction and Administration			
			O	32.78		
			S	-	32.78	(-)13.74
2040	800	0099	General			
		1429	Sales Tax Tribunal			
			O	31.15		
			S	-	31.15	(-)18.49
2045	104	0099	General			
		0968	Collection Charges-Taxes on Goods and Passenger			
			O	72.15		
			S	-	72.15	(-)34.72
2235	60	101	0099	General		
		0315	State Insurance Department			
			O	2,77.03		
			S	-	2,77.03	(-)96.55
2235	60	102	0099	General		
		0313	Deposit Linked Insurance Scheme			
			O	35.00		
			S	-	35.00	(-)9.14

GRANT NO. 8 (Contd.)

7. Expenditure under the following heads was incurred without Budgetary Grants; reasons thereof have not been intimated.

Head			Actual Expenditure (Lakh of rupees)
2075	103 0099	General	
	0317	Pension in lieu of Resumed Jagirs	2.22
2235	02 200 0099	General	
	1326	Rajya Sainik Boards	1.44
2235	60 107 0099	General	
	0965	Pension to Freedom Fighters and their Dependents etc.	1,24.09

8. *In the charged appropriation supplementary grant of Rs.75,00.00 lakh proved excessive in view of the final saving of Rs.71,74.31 lakh. No portion of the final saving was anticipated and surrendered.*
9. *In the charged appropriation lump sum provision of Rs.11,75,00.00 lakh (Rs.11,00,00.00 lakh original and Rs.75,00.00 lakh supplementary) under Major Head 2049-Interest Payments and Rs.100 lakh under Major Head 2071-Pension and other Retirement Benefits without giving breakup schemewise has deprived audit in making comparison of excess/saving subhead wise.*

Capital Section

10. Supplementary grant of Rs.23,71.00 lakh proved excessive in view of the final saving of Rs.95.50 lakh. No portion of the final saving was anticipated and surrendered.
11. No portion of the Supplementary Grant of Rs.18,01.00 lakh under Major Head 5475-Capital Outlay on other General Economic Services was earmarked for transfer to Ladakh Autonomous Hill Development Council/Kargil Autonomous Hill Development Council though an amount of Rs.18,50.50 lakh was transferred to Ladakh Autonomous Hill Development Council/Kargil Autonomous Hill Development Council as per details given below.

Amount for Ladakh Autonomous Hill Development Council (Rupees in lakh)	Amount for Kargil Autonomous Hill Development Council	Sanction Order No.
751.50	296.50	31 LA of 04 dated 18.10.2004 Ladakh Affairs Department
751.50	Nil	34 LA of 04 dated 1.12.2004 Ladakh Affairs Department
21.00	30	05 LA of 2005 dated 31.03.2005 Ladakh Affairs Department

GRANT NO. 8 (Conclld.)

12. The expenditure of Rs.3,45.00 lakh has been incurred without any budget provision under Major Head 4047-Capital Outlay on other Fiscal Services; reasons thereof have not been intimated.
13. *In the charged appropriation lump sum provision of Rs.1,47,93.00 lakh (Rs.81,29.56 lakh original and Rs.66,63.44 lakh supplementary) under Major Head-6003- Internal Debt of the State Government and Rs.2,03,87.00 lakh (Rs.2,00,79.00 lakh original and Rs.3,08.00 lakh supplementary) under Major Head 6004- Loans and Advances from the Central Government without giving breakup scheme wise deprived audit in making comparison of excess/ saving subhead wise.*
14. Supplementary grant of Rs.4,90.00 lakh (plan) under Major Head 4851- Capital Outlay on Village and Small Industries proved unnecessary as no expenditure was incurred against the provision.
15. *In the charged appropriation persistent excess as detailed below occurred during the last four years also.*

Year	Total grant	Expenditure (Rupees in lakh)	Excess(+)
2000-01	2,95,60.31	59,91,18.04	(+)56,95,57.73
2001-02	4,34,79.00	62,18,20.53	(+)57,83,41.53
2002-03	4,01,68.54	4,22,51.19	(+)20,82.65
2003-04	3,23,13.80	95,12,79.15	(+)91,89,65.35

GRANT NO. 9 – PARLIAMENTARY AFFAIRS DEPARTMENT

MAJOR HEADS

2011 State Legislature

7610 Loans to Government Servants etc.

		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
		(Rupees in thousand)		
REVENUE VOTED				
Original	10,12,44			
		10,12,44	8,36,66	(-),1,75,78
Supplementary				
Amount surrendered during the year				...
REVENUE CHARGED				
Original	31,84			
		33,84	39,59	(+),5,75
Supplementary	2,00			
Amount surrendered during the year				...
CAPITAL VOTED				
Original				
		79,23	45,00	(-),34,23
Supplementary	79,23			
Amount surrendered during the year				...
Notes and Comments:				

Revenue Section

1. Original provision of Rs.10,12.44 lakh proved excessive in view of final saving of Rs.1,75.78 lakh. No portion of the final saving of Rs.1,75.78 lakh was anticipated and surrendered.
2. In the voted grant persistent savings occurred during the last five years as detailed below:-

Year	Total Grant	Actual Expenditure	Saving (-)
1999-2000	6,99.54	6,17.23	(-),82.31
2000-2001	10,44.89	8,21.64	(-),2,23.25
2001-2002	8,81.10	8,45.11	(-),35.99
2002-2003	10,74.73	8,26.96	(-),2,47.77
2003-2004	10,43.52	9,18.40	(-),1,25.12

GRANT NO. 9 (Contd.)

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

Head	Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
	(Lakh of rupees)		
2011 02 101 0099 General			
0890 Legislative Assembly			
O	2,44.00		
S	-	1,77.66	(-)66.34
2011 02 103 0099 General			
0892 J&K Legislative Council Secretariat			
O	1,95.00		
S	-	1,10.91	(-)84.09
0890 J&K Legislative Assembly Secretariat			
O	4,87.44		
S	-	3,57.08	(-)1,30.36

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

Head	Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
	(Lakh of rupees)		
2011 02 102 0099 General			
0892 Legislative Council			
O	86.00		
S	-	1,91.01	(+)1,05.01

5. In the Charged Section supplementary appropriation of Rs.2.00 lakh proved meagre in view of final excess of Rs.5.75 lakh; reasons for which were not intimated. Excess of Rs.5,74,765 needs regularization.

6. In the Charged appropriation significant savings occurred mainly under the following heads; reasons for which were not communicated.

Head	Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
	(Lakh of rupees)		
2011 02 101 0099 General			
0890 Legislative Assembly			
O	17.34		
S	-	3.39	(-)13.95

GRANT NO. 9 (Concl.)

Head	Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
	(Lakh of rupees)		
2011 02 102 0099 <i>General</i>			
0892 <i>Legislative Council</i>			
O	14.50		
S	2.00	4.80	(-)11.70
	16.50		

7. In the Charged appropriation expenditure in respect of below noted schemes has been incurred without Budgetary Provision; reasons for which were not communicated.

Head	Actual Expenditure
	(Lakh of rupees)
2011 02 103 0099 <i>General</i>	
0891 <i>Legislative Assembly Secretariat</i>	30.02
0892 <i>Legislative Council Secretariat</i>	1.37

Capital Section

8. In the Capital section supplementary grant of Rs.79.23 lakh under Major Head 7610-201- House Building Advance to Legislators proved excessive in view of the final saving of Rs.34.23 lakh.

GRANT NO. 10 – LAW DEPARTMENT

MAJOR HEADS

2014	Administration of Justice
2015	Elections
2030	Stamps and Registration
2041	Taxes on Vehicles
2070	Other Administrative Services
2230	Labour and Employment

		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
(Rupees in thousand)				
REVENUE VOTED				
Original	50,36,00			
Supplementary	8,86,84	59,22,84	34,92,76	(-)24,30,08
Amount surrendered during the year				...
REVENUE CHARGED				
Original	6,40,00			
Supplementary	15,75	6,55,75	2,47,88	(-)4,07,87
Amount surrendered during the year				...

Notes and Comments:

Revenue Section

- Supplementary grant of Rs.8,86.84 lakh proved injudicious as the expenditure did not come even upto to the level of original provision of Rs.50,36.00 lakh resulting in an over all saving of Rs.24,30.08 lakh.
- No portion of the saving was anticipated and surrendered.
- Persistent savings in the grant on Voted side as detailed below occurred during the last four years also.

Year	Total Grant	Actual Expenditure	Saving (-)
2000-2001	27,85.84	26,46.34	(-)1,39.50
2001-2002	35,96.05	28,65.72	(-)7,30.33
2002-2003	60,94.27	49,66.59	(-)11,27.68
2003-2004	48,07.80	29,66.67	(-)18,41.13

GRANT NO. 10 (Contd.)

4. Against the provision of Rs.19,34.94 lakh (Rs.10,48.10 lakh original and Rs.8,86.84 lakh supplementary) under Major Head 2015-Election,106-Charges for Conduct of Election to State/Union Territory Legislature an expenditure of Rs.2,00.49 lakh only was incurred resulting in saving of Rs.17,34.45 lakh; reasons for which were not intimated.
5. Lumpsum (Plan) provision of Rs70.00 under Major Head 2014- Administration of Justice deprived Audit in making comparison of excess and saving subhead-wise.
6. Significant savings occurred mainly under the following heads; reasons for which were not communicated.

Head				Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
				(Lakh of rupees)		
2014	103	0099	General			
		0889	State Legal Service Authority			
			O	1,80.00		
			S	-	1,80.00	(-)24.00
2014	105	0099	General			
		0488	District and Sessions Judges			
			O	9,61.08		
			S	-	9,61.08	(-)1,76.60
		0489	Munsif Courts			
			O	8,97.70		
			S	-	8,97.70	(-)2,66.10
		0500	Sub Judge Courts			
			O	6,83.20		
			S	-	6,83.20	(-)1,98.84
		1189	Miscellaneous Courts			
			O	89.25		
			S	-	89.25	(-)54.33
2014	106	0099	General			
		0491	Small Causes Courts			
			O	21.40		
			S	-	21.40	(-)15.89
2014	108	0099	General			
		1244	Criminal Courts (Upgradation of Judicial Standard)			
			O	25.25		
			S	-	25.25	(-)13.16

GRANT NO. 10 (Contd.)

Head				Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
				(Lakh of rupees)		
2014	114	0099	General			
		0499	Advocate General			
			O	1,78.00		
			S	-	1,62.76	(-)15.24
		1248	Public Prosecutors			
			O	73.66		
			S	-	63.66	(-)10.00
2014	116	0099	General			
		511	Human Rights Commission			
			O	1,12.76		
			S	-	60.47	(-)52.29
2015	102	0011				
		0493	Chief Electoral Officers Office (Non-Plan)			
			O	1,99.07		
			S	-	1,53.18	(-)45.89
2030	03	001	0011			
			0244	Direction and Administration (Non-Pln)		
			O	22.22		
			S	-	0.04	(-)22.18
2041	800	0011				
		0506	State Transport Appellate Court/MACT Srinagar (Non-Plan)			
			O	13.69		
			S	-	0.95	(-)12.74
2070	104	0011				
		0503	District Judge Vigilance (Non-Plan)			
			O	18.67		
			S	-	8.02	(-)10.65
2230	01	101	0099	General		
			0888	Industrial tribunal Court/Labour Court		
			O	20.10		
			S	-	3.91	(-)16.19

GRANT NO. 10 (Contd.)

7. Excess in the grant occurred mainly under the following scheme; reasons for which were not communicated.

Head	Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
	(Lakh of rupees)		
2014 · 102 0099 General			
0495 High Court			
O	3,94.50		
S	-		
	3,94.50	5,79.08	(+)1,84.58

8. Provision under the following head remained unutilised throughout the year; reasons for which were not communicated.

Head	Total Grant/ Appropriation
	(Lakh of rupees)
2014 116 0099 General	
1251 MAC Tribunal Jammu	14.45

9. Expenditure under the following heads, was incurred without budget provision and the reasons thereof were not intimated.

Head	Total Grant/ Appropriation
	(Lakh of rupees)
2014 116 0011	
1706 Mobile Courts (Non-Plan)	77.15
2015 103 0011	
0494 Elections of the Parliament / Assembly (Non-Plan)	49.22
2030 001 0099	
0344 State Stamp Department	8.29
2041 101 0099	
0395 Regional Transport Office Jammu	4.84

10. *In the Charged Section, the supplementary appropriation of Rs.15.75 lakh proved injudicious as the expenditure did not come even upto the level of original appropriation.*

GRANT NO. 10 (Concl'd.)

11. *Persistent savings in the Charged appropriation occurred during the last four years also as per the details given below.*

Year	Total Grant	Actual Expenditure	Saving (-)
2000-2001	8,02.04	5,90.43	(-)2,11.61
2001-2002	8,78.11	7,97.16	(-)80.95
2002-2003	8,94.76	8,57.41	(-)37.35
2003-2004	5,91.32	5,58.14	(-)33.18

12. *Significant savings in the charged appropriation occurred mainly under the following head; reasons for which have not been communicated.*

Head	Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
		(Lakh of rupees)	
2014 102 0099 General			
0495 High Court			
O	6,40.00		
S	15.75	6,55.75	2,47.88 (-)4,07.87

GRANT NO. 11 – INDUSTRIES AND COMMERCE DEPARTMENT

MAJOR HEADS

2250	Other Social Services
2851	Village and Small Industries
2852	Industries
2853	Non-Ferrous Mining and Metallurgical Industries
4851	Capital Outlay on Village and Small Industries
4852	Capital Outlay on Industries
4853	Capital Outlay on Non-ferrous Mining and Metallurgical Industries
6885	Loans for Other Industries and Minerals

		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
		(Rupees in thousand)		
REVENUE VOTED				
Original	96,56,55			
		96,56,55	71,51,92	(-)25,04,63
Supplementary	-			
Amount surrendered during the year				...
CAPITAL VOTED				
Original	67,99,10			
		67,99,10	60,20,57	(-)7,78,53
Supplementary	-			
Amount surrendered during the year				...
Notes and Comments:				

Revenue Section

- Original provision of Rs.96,56.55 lakh proved excessive in view of the final saving of Rs.25,04.63 lakh; reasons for which have not been communicated. Specific amount surrendered from Revenue Account out of the final saving of Rs.25,04.63 lakh has not been intimated.
- Persistent saving in the grant occurred during the last three years as detailed below:-

Year	Total Grant	Actual Expenditure	Saving (-)
	(Lakh of rupees)		
2001-2002	1,11,10.77	86,54.14	(-)24,56.63
2002-2003	73,28.47	69,59.04	(-)3,69.43
2003-2004	74,44.95	68,17.29	(-)6,27.66

GRANT NO. 11 (Contd.)

3. The State Government had placed the lumpsum Budgetary provision at the disposal of each Controlling officer against Major Head 2851-Village and Small Industries and Major Head 2852-Industries but the subordinate officers incurred the expenditure on different schemes having no provision in the detailed demand for grants as approved by the Legislature. This deviation from prescribed procedure deprived Audit to ascertain if the expenditure has been incurred on any "New Instrument of Service/ New Service" and also in making comparison of excess/ savings sub headwise to that extent.

4. Saving occurred mainly under the following heads, reasons for which have not been communicated

Head	Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
	(Lakh of rupees)		
2250	800 0099 General		
	1588 Government Industrial Exhibition Srinagar/Jammu		
	O 13.40		
	S -	13.40	6.48 (-)6.92
2851	102 0011 State Plan Normal		
	0408 DIC'S (Village and Small Scale)-SSI Sector		
	O 9,60.33		
	S -	9,60.33	7,32.48 (-)2,27.85
2851	103 0099 General		
	0814 UNDP Project Nowshera		
	O 1,00.41		
	S -	1,00.41	66.29 (-)34.12
2851	105 0011 State Plan Normal		
	0802 Grant-in-aid, Contribution and Subsidies		
	O 1,12.14		
	S -	1,12.14	50.00 (-)62.14
2851	105 0099 General		
	0802 Grant-in-aid, Contribution and Subsidies		
	O 3,10.00		
	S -	3,10.00	2,00.00 (-)1,10.00
2852	80 001 0099 General		
	0244 Direction and Administration		
	O 19,59.81		
	S -	19,59.81	19,10.49 (-)49.32

GRANT NO. 11 (Contd.)

Head	Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
	(Lakh of rupees)		
2853 02 001 0099	General		
0244	Direction and Administration		
O	8,26.75		
S	-	8,26.75	(-)1,10.15
	(Plan)		
O	2,65.83		
S	-	2,65.83	(-)5.93

5. Significant excess over the provision occurred under the following heads, reasons for which have not been intimated

Head	Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
	(Lakh of rupees)		
2851 103 0099	General		
0244	Direction and Administration		
O	85.79		
S	-	85.79	(+)52.94
2852 80 003 0099	General		
0799	Training Centers		
O	2,43.72		
S	-	2,43.72	(+)40.30

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

Head	Total Grant/ Appropriation
	(Lakh of rupees)
2851 103	Handloom Industries (Plan) 2,45.91
2851 104	Handicraft Industries (Plan) 11,45.95
2851 800 0031	Centrally Sponsored Schemes
1453	Transport Subsidy 10,40.00
1463	Market Industries 1,20.00
1462	Growth Centre Samba 10,40.00
1461	Health Package for Handloom 54.60
1457	Project Package for Handloom 2,45.40

GRANT NO. 11 (Contd.)

7. Expenditure under the following heads was incurred without budgetary provision, reasons for the same have not been intimated

Head				Actual Expenditure (Lakh of rupees)
2250	800	0099	General	
		1589	Government Industrial Exhibition Jammu (Plan)	2.34
2851	001	0031	Centrally Sponsored Scheme	
		1954	Collection of Statistics of Small Scale Industrial units	2.64
2851	102	0011	State Plan Normal	
		8052	Small Industrial Development Corporation	4.00
		1591	Incentive to Small Scale Industries J&K	4.07
		1907	Knitting Training Centre(Plan)	51.73
2851	103	0099	General	
		0244	Direction and Administration (Plan)	64.14
2851	104	0099	General	
		0805	Direction & Administration Handicrafts and Subordinate Offices (Plan)	12,19.99
2851	105	0099	General	
		0802	Grant-in-aid, Contribution and Subsidies (Plan)	3,25.00
2851	200	0099	General	
		1212	Other Village Industries	6.41
			Plan	2.43
2852	80	001	0099 General	
		0244	Direction and Administration(Plan)	1.70
2852	80	003	0011 State Plan Normal	
		0707	Common Facility Centre	1.56
		1275	District Setup	17.55

GRANT NO. 11 (Contd.)

Capital Section

8. Original provision of Rs.67,99.10 lakh proved excessive in view of the final saving of Rs.7,78.53 lakh. Saving in the grant occurred during the last two years also.
9. Specific amount surrendered from the Capital Account out of the final saving of Rs.7,78.53 lakh has not been intimated.
10. Saving occurred mainly under the following heads; reasons for which were not intimated
- | Head | Total Grant/
Appropriation | Actual
Expenditure | Excess (+)
Saving (-) |
|------------------|-------------------------------|---|--------------------------|
| (Lakh of rupees) | | | |
| 4851 | 101 | 0011 State Plan Normal | |
| | | 0404 DIC Infrastructural Development | |
| | | O 11,10.00 | |
| | | S - | 11,10.00 |
| | | | 8,51.22 |
| | | | (-)2,58.78 |
| | | 0408 DIC Schemes | |
| | | O 16,50.00 | |
| | | S - | 16.50.00 |
| | | | 26.96 |
| | | | (-)16,23.04 |
| 4851 | 103 | 0011 State Plan Normal | |
| | | 0367 Handloom Industries | |
| | | O 2,00.00 | |
| | | S - | 2,00.00 |
| | | | 1,81.58 |
| | | | (-)19.42 |
| | | 0399 Handloom Development Corporation | |
| | | O 80.00 | |
| | | S - | 80.00 |
| | | | 54.00 |
| | | | (-)26.00 |
| 4851 | 104 | 0011 State Plan Normal | |
| | | 0363 Handicraft Industries | |
| | | O 4,01.00 | |
| | | S - | 4,01.00 |
| | | | 3,61.35 |
| | | | (-)39.65 |
| | | 0383 Handicrafts Sales and Export Corporation | |
| | | O 1,00.00 | |
| | | S - | 1,00.00 |
| | | | 41.14 |
| | | | (-)58.86 |
11. Expenditure of Rs.1,85.35 lakh has been incurred under the Major Head 4851-Capital outlay on Village and Small Industries on Khadi Village Industries Board against the provision of Rs.49.00 lakh resulting in excess over the Provision of Rs.1,36.35 lakh.

GRANT NO. 11 (Concl'd.)

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

Head	Total Grant/ Appropriation (Lakh of rupees)
4852 02 190 0011 State Plan Normal	
0392 Investments in SICOP	80.00
0711 Investments in SIDCO	2,50.00

13. Expenditure under the following heads was incurred without budgetary provisions, reasons for which have not been intimated

Head	Actual Expenditure (Lakh of rupees)
4851 102 0011 State Plan Normal	
0405 D.I.C.Schemes S.S.	3,77.02
0410 DIC State Share Infrastructural Development	9,26.85
1053 Construction of Udyog Bhawan	1,00.00
1224 SICOP	22.00
1225 Investment in the Share Capital of J&K Industries Ltd.	20.30
1591 Incentive to Small Scale Industries J&K	2,30.63
8052 Small Industrial Development Corporation	1,73.00
4851 200 Other Village Industry	4.84

14. Expenditure to the tune of Rs.3,69.75 lakh under Major Head 4853- Capital Outlay on non-Ferrous Mining and Metallurgical Industries against the provision of Rs.2,54.70 lakh was incurred resulting in excess of Rs.1,15.05 lakh. Similarly against the provision of Rs.26,24.40 lakh under Major Head 6885- Other Loans to Industries and Minerals expenditure of Rs.20,92.09 lakh was incurred resulting in saving of Rs.5,31.31 lakh.

GRANT NO. 12 – AGRICULTURE DEPARTMENT

MAJOR HEADS

2029	Land Revenue
2236	Nutrition
2250	Other Social Services
2401	Crop Husbandry
2402	Soil and Water Conservation
2403	Animal Husbandry
2415	Agricultural Research and Education
2425	Co-operation
2435	Other Agricultural Programmes
2705	Command Area Development
2851	Village and Small Industries
4236	Capital Outlay on Nutrition
4401	Capital Outlay on Crop Husbandry
4402	Capital Outlay on Soil and Water Conservation
4415	Capital Outlay on Agricultural Research and Education
4425	Capital Outlay on Co-operation
4705	Capital Outlay on Command Area Development
4851	Capital Outlay on Village and Small Industries

		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
		(Rupees in thousand)		
REVENUE VOTED				
Original	2,23,53,73			
Supplementary	7,85,12	2,31,38,85	2,38,70,76	(+)7,31.91
Amount surrendered during the year				...
REVENUE CHARGED				
<i>Original</i>				
<i>Supplementary</i>	2,47	2,47	2,47	-
Amount surrendered during the year				...
CAPITAL VOTED				
Original	55,77,39			
Supplementary	7,78,51	63,55,90	46,60,98	(-)16,94,92
Amount surrendered during the year				...

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

Notes and Comments:

1. Supplementary grant of Rs.7,85.12 lakh proved inadequate in view of the final excess of Rs.7,31,91,135 which requires regularization. The excess occurred during previous year also.
2. Lump sum (Plan) provision under Major Head. 2705-Command Area Development and Major Head 2851-Village and Small Industries without giving detailed breakup deprived audit in making comparison of excess/saving subhead wise.
3. The State Government has placed the lumpsum Budgetary provision at the disposal of each Controlling officer against Major Head 2401-Crop Husbandry, 2402-Soil and Water Conservation, 2425-Cooperation and 2851-Village and Small Industries under single scheme having various primary units but the subordinate officers incurred the expenditure on different schemes having no provision in the detailed demand for grants as approved by the Legislature thereby violating basic Government Accounting principles as enshrined in the Jammu & Kashmir State Budget Manual. This deviation from prescribed procedure in formulating the detailed Demand for Grants and incurring of expenditure by the subordinate officers on the schemes not contemplated in the approved Demand for grants deprived Audit to ascertain if the expenditure has been incurred on any "New Instrument of Service/ New Service" and also in making comparison of excess/ savings sub headwise to that extent.
4. Excess occurred mainly under the following heads; reasons for which have not been intimated.

Head	Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
	(Lakh of rupees)		
2236 02 800 0099 General			
0063 Community Canning and Fruit Preservation Centre, Jammu			
O	48.78		
S	-	48.78	(+)3.31
2415 80 120 0099 General			
0060 SKUAST, Jammu			
O	4,68.00		
S	-	4,68.00	(+)1,17.08
0011			
0060 SKUAST, Jammu (Plan)			
O	7,73.15		
S	-	7,73.15	(+)9,51.45

GRANT NO. 12 (Contd.)

Head	Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
	(Lakh of rupees)		
2435 01 102 0099	General		
0623	Seed Certificate Scheme Including Law Enforcement Kashmir		
	O 76.12		
	S -	76.12	1,03.84
			(+)27.72
2435 01 800 0099	General		
0345	Seed Certificate Scheme Including Law Enforcement Jammu		
	O 72.38		
	S -	72.38	75.14
			(+)2.76
5.	Saving occurred mainly under the following heads; reasons for which have not been communicated.		
Head	Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
	(Lakh of rupees)		
2029 800 0099	General		
0067	Rakhs and Farms Kashmir		
	O 83.94		
	S -	83.94	68.62
			(-)15.32
2236 80 800 0011			
1839	Applied Nutrition Programme (Plan)		
	O 1,57.38		
	S -	1,57.38	1,00.54
			(-)56.84
2250 800 0099	General		
0061	Director Agriculture (Kashmir)		
	O 45.48		
	S -	45.48	4.91
			(-)40.57
2415 01 004 0099	General		
0123	Agriculture Research Unit including Millets Lesser Millets Scheme (Jammu)		
	O 44.07		
	S -	44.07	37.51
			(-)6.56

GRANT NO. 12 (Contd.)

Head	Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
	(Lakh of rupees)		
2415 80 120 0099 General			
0040 SKUAST Kashmir			
O 14,27.00			
S -	14,27.00	12,20.94	(-)2,06.06
0011			
0040 SKUAST Kashmir (Plan)			
O 15,01.44			
S -	15,01.44	10,83.90	(-)4,17.54
2435 01 101 0099 General			
0612 Horticulture Planning and Marketing			
O 2,60.52			
S -	2,60.52	2,25.15	(-)35.37

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

Head	Total Grant/ Appropriation
	(Lakh of rupees)
2415 80 013 0011	
0400 Agriculture Economics and Statistics (Plan)	33.94

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

Head	Actual Expenditure
	(Lakh of rupees)
2236 02 800 0099	
0063 Community Canning and Fruit Preservation Centre, Jammu (Plan)	2,75.27
2250 800 0099	
0339 Geological and Public Gardens	14.81
0433 Production of Nucleous Seeds	19.14
1431 Floriculture Development Kashmir	17.99

GRANT NO. 12 (Contd.)

Head			Actual Expenditure (Lakh of rupees)
2403	107	0011	
		2066 Range Development (Plan)	5.93
		2067 Range Research (Plan)	6.32
2403	107	0099	
		0124 Fodder and Feed Development (Agriculture) Director Agriculture. Kashmir (Plan)	20.48
2415	01	004	
		0099	
		0033 Agriculture Research Unit (Kashmir (Plan)	6.75
2705	602	0031	
		1933 Construction of Field Channels (Plan)	2,71.48
		2033 Adaptive Trials (Plan)	4.05
		2032 Construction of Field Drains (Plan)	95.33
		1934 Implementation of Warabandi (Plan)	10.74
		2031 Survey, Planning and Design (Plan)	18.63
2705	800	0099	
		0050 Development of Vegetables (Jammu) Division (Non Plan).	2.01

Capital Section

8. Augmentation of provision by Rs.7,78.51 lakh through supplementary demand for grants proved injudicious as the expenditure did not come even upto the level of original provision of Rs.55,77.39 lakh. No portion of saving of Rs.16,94.92 lakh was anticipated and surrendered.
9. Placement of a lumpsum Plan provision of Rs.36,66.20 lakh (Rs.3,43.00 lakh original and Rs.23.20 lakh supplementary) under Major Head 4851-Capital outlay on Village and Small Industries, Rs.25,72.31 lakh (Rs.18,17.00 lakh original and Rs.7,55.31 lakh supplementary) under Major Head 4401-Capital outlay on Crop Husbandry without giving schematic breakup deprived Audit in making comparison of excess/ saving sub headwise.
10. Entire provision of Rs.5.00 lakh, 70.45 lakh, Rs.6,11.40 lakh under Major Heads 4236- Capital outlay on Nutrition, 4402-Capital Outlay on Soil and Water Conservation 4705-Command Area Development respectively remained unutilized throughout the year; reasons for which were not communicated.

GRANT NO. 12 (Contd.)

11. Saving occurred mainly under the following heads; reasons for which have not been communicated.						
Head				Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
(Lakh of rupees)						
4401	103	0099	General			
		0039	Director Agriculture (Jammu)			
		O	80.00			
		S	-	80.00	7.75	(-)72.25
		0327	Purchase of Seeds (Kashmir)			
		O	1,87.50			
		S	-	1,87.50	1,36.47	(-)51.03
4401	107	0099	General			
		0077	Purchase and Sale of Pesticides (Horticulture)			
		O	2,00.00			
		S	-	2,00.00	37.13	(-)1,62.87
12. Excess occurred mainly under the following heads; reasons for which have not been communicated.						
Head				Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
(Lakh of rupees)						
4401	104	0099	General			
		0083	Agriculture Farms Jammu			
		O	2,96.72			
		S	-	2,96.72	3,53.44	(+)56.72
		0102	Agriculture Farms (Kashmir)			
		O	84.07			
		S	-	84.07	1,33.01	(+)48.94

GRANT NO. 12 (Concl.)

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

Head			Actual Expenditure (Lakh of rupees)
4401	001	Direction and Administration (N.P.)	4.02
4401	107 0099		
	0098	District Horticulture (J&K)	1,92.97
4401	113 0099		
	0039	Director Agriculture Jammu	7.42
4425	001 0011		
	0368	Agro/JAKFED (Plan)	44.35
4425	107 0011		
	0876	Others (Plan)	27.61
4425	108 0011		
	8061	Other Co-operatives (Plan)	12.61
4425	200 0011		
	1572	Margin Money for fertilizer market (Plan)	22.70
	1577	Other Investments (Plan)	1,59.07

14. Entire provision under the following schemes/ sub heads remained unutilized throughout the year; reasons for which were not communicated.

Head			Total Grant/ Appropriation (Lakh of rupees)
4401	103 0099		
	0061	Director Agriculture Kashmir	55.25
4401	105 0099		
	0232	District Agriculture Jammu	7.00
4425	190 0011		
	0369	Investment in Public Sector and Other Undertaking (Plan)	3,00.00

15. Against the estimates of Rs.9,54.00 lakh under Major Head 4401-Capital outlay on Crop Husbandry only an amount of Rs.6,73.56 lakh was recovered; reasons for shortfall not communicated.

GRANT NO. 13 – ANIMAL HUSBANDRY DEPARTMENT

MAJOR HEADS

2403	Animal Husbandry
4403	Capital Outlay on Animal Husbandry
4404	Capital Outlay on Dairy Development

		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
		(Rupees in thousand)		
REVENUE VOTED				
Original	1,39,83,73			
		1,39,83,73	1,19,31,86	(-)20,51,87
Supplementary	-			
Amount surrendered during the year				20,26,69
CAPITAL VOTED				
Original	9,91,00			
		9,91,00	5,31,95	(-)4,59,05
Supplementary	-			
Amount surrendered during the year				...

Notes and Comments:

Revenue Section

1. Original provision of Rs.1,39,83.73 lakh proved excessive in view of final saving of Rs.20,51.87 lakh; reason for which were not communicated. Against the available saving of Rs.20,51.87 lakh an amount of Rs.20,26.69 lakh only was surrendered.
2. The State Government had placed the lumpsum Budgetary provision at the disposal of each Controlling officer against Major Head 2403-Animal Husbandry under single scheme having various primary units but the subordinate officers incurred the expenditure on different schemes having no provision in the detailed demand for grants as approved by the Legislature thereby violating basic Government Accounting principles as enshrined in the Jammu & Kashmir State Budget Manual. This deviation from prescribed procedure in formulating the detailed Demand for Grants and incurring of expenditure by the subordinate officers in the schemes not contemplated in the approved Demand for grants has deprived Audit to ascertain if the expenditure has been incurred on any "New Instrument of Service/ New Service" and also in making comparison of excess/ savings sub headwise to that extent.
3. Against a provision of Rs.28,25.00 lakh under various Centrally Sponsored Schemes an expenditure of Rs.52.31 lakh has been incurred on schemes not provided for in the approved Plan budget.

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

4. Original provision of Rs.9,91.00 lakh proved excessive in view of final saving of Rs.4,59.05 lakh. No portion of final saving of Rs.4,59.05 lakh was anticipated and surrendered; reasons for which were not communicated
5. Persistent saving as detailed below occurred during the last five years; reasons for which were not communicated

Year	Budget/ Appropriation	Actual Expenditure	Saving (-)
		(Lakh of rupees)	
1999-2000	8,53.00	2,52.47	(-) 6,00.53
2000-2001	14,87.06	2,80.65	(-) 12,06.41
2001-2002	5,07.25	3,45.73	(-) 1,61.52
2002-2003	7,32.83	3,04.84	(-)4,27.99
2003-2004	7,89.21	4,35.60	(-)3,53.61

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

GRANT NO. 14 – REVENUE DEPARTMENT

MAJOR HEADS

2029	Land Revenue
2053	District Administration
2055	Police
2070	Other Administrative Services
2235	Social Security and Welfare
2245	Relief on account of Natural Calamities
2250	Other Social Services
2401	Crop Husbandry
2506	Land Reforms
3475	Other General Economic Services
4059	Capital Outlay on Public Works
4401	Capital Outlay on Crop Husbandry
5475	Capital Outlay on General Economic Services
7475	Loans for Other General Economic Services

	Total Appropriation	Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
(Rupees in thousand)				
REVENUE VOTED				
Original	1,92,18,53			
Supplementary	12,94,88	2,05,13,41	2,14,84,96	(+)9,71,55
Amount surrendered during the year				...
CAPITAL VOTED				
Original	2,43,00			
Supplementary	29,00	2,72,00	16,20,94	(+)13,48,94
Amount surrendered during the year				...

Notes and Comments:

Revenue Section

- Supplementary grant of Rs.12,94.88 lakh proved meagre in view of the final excess of Rs.9,71.55 lakh. The final excess of Rs.9,71,54,780 requires regularization. Excess in the grant occurred during last two years also.
- Lumpsum (Plan) provision of Rs.10,02.75 lakh under Major Head 2506-Land Reforms without giving detailed breakup sub-headwise deprived Audit in making comparison of excess / saving.

GRANT NO. 14 (Contd.)

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

Head	Total Grant/ Appropriation	Actual Expenditure	Excess(+) Saving (-)
	(Lakh of rupees)		
2053	094 0099 General		
	1052 Revenue Training School (Non-Plan)		
	O 61.40		
	S -	61.40	(+)1.57
2055	117 0099 General		
	1057 Expenditure on Migrants (Relief Commissioner Jammu) (Non-Plan)		
	O 64,93.97		
	S 10,15.00	75,08.97	(+)20,22.77
2070	800 0099		
	1078 Custodian General (Non-Plan)		
	O ,20.55		
	S -	20.55	(+)1.85
2235	01 001 0099		
	1064 Provincial Rehabilitation Office Jammu (Non-Plan)		
	O 11.74		
	S -	11.74	(+)1,97.31
2245	80 001 0099		
	1073 Chief Executive Officer (Non-Plan)		
	O 20.76		
	S -	20.76	(+)4.45

4. Excess in the grant has been partly counter balanced by the savings under the following heads.

Head	Total Grant/ Appropriation	Actual Expenditure	Excess(+) Saving (-)
	(Lakh of rupees)		
2029	101 0099 General		
	1058 Collection Charges (Non-Plan)		
	O 25,09.29		
	S -	25,09.29	(-)3,28.33

GRANT NO. 14 (Contd.)

Head			Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Excess(+) Saving (-)	
2029	103	0099	General			
		1050	Director Land Records (Non-Plan)			
			O	62.15		
			S	-		
				62.15	47.90	(-)14.25
2053	093	0099	General			
		1049	Deputy Commissioners (Non-Plan)			
			O	7,39.73		
			S	-		
				7,39.73	6,32.96	(-)1,06.77
2053	094	0099	General			
		0700	Sub Divisional Magistrates (Non-Plan)			
			O	81.01		
			S	-		
				81.01	74.85	(-)6.16
		1046	Tehsils			
			O	13,39.02		
			S	-		
				13,39.02	11,27.06	(-)2,11.96
		1056	Land Acquisition Collector Special Defence (Non-Plan)			
			O	68.20		
			S	-		
				68.20	43.77	(-)24.43
		1077	Land Acquisition Thein Dam Project (Reimbursable from Government) (Non-Plan)			
			O	19.88		
			S	-		
				19.88	11.12	(-)8.76
2053	101	0099	General			
		1048	Divisional Commissioners (Non-Plan)			
			O	3,49.02		
			S	-		
				3,49.02	3,29.60	(-)19.42
		1051	Financial Commissioner (Non-Plan)			
			O	1,31.03		
			S	-		
				1,31.03	85.09	(-)45.94
2070	800	0099	General			
		0423	Area Development Officer (Non-Plan)			
			O	77.62		
			S	-		
				77.62	23.48	(-)54.14

GRANT NO. 14 (Contd.)

Head				Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Excess(+) Saving (-)
2235	60	800	0099	General		
			1515	Land Compensation (Non-Plan)		
				O	5.00	
				S	2,79.88	
					2,84.88	2,01.77
						(-)83.11
2250		800	0099	General		
			1612	Special Officer Auqaf (Non-Plan)		
				O	71.25	
				S	-	
					71.25	52.19
						(-)19.06
2506		102	0099	General		
			1059	Consolidation of Holdings (Non-Plan)		
				O	2,41.35	
				S	-	
					2,41.35	1,88.26
						(-)53.09
2506		800	0099	General		
			0569	Agrarian Reforms (Non-Plan)		
				O	14,13.45	
				S	-	
					14,13.45	11,78.50
						(-)2,34.95

5. Expenditure in respect of the following schemes was incurred without budget provision.

Head					Actual Expenditure (Lakh of rupees)
2029		800	0099	General	
			0067	Rakhs and Farms Kashmir (Non-Plan)	2.60
2070		800	0099	General	
			0700	Sub Divisional Magistrates (Non-Plan)	12.96
2401		800	0031	Centrally Sponsored Schemes	
			0216	Agriculture Census (100% CSS) (Plan)	1.46
			1516	Improvement of Crop Statistics (Plan)	2.57
2506		103		Maintenance of Land Records (Non-Plan)	11.22
2506		800	0099	General	
			0572	Construction of Patwar Khana (Non-Plan)	1.88

GRANT NO. 14 (Contd.)

6. Entire budget provision remained un-utilized through out the year; reasons for which have not been communicated.

Head				Total Grant/ Appropriation (Lakh of rupees)
2055	117	0031	State Plan Normal	
		1057	Expenditure on Migrants (Relief Commissioner Jammu)(Plan)	43.00
2401	800	0099	General	
		0400	Agriculture Economics and Statistics	33.94
3475	106	0099	General	
		1063	Controller Weights and Measures (Plan)	34.59

Capital Section

7. Supplementary grant of Rs.29.00 lakh proved inadequate in view of the final excess of Rs.13,48.94 lakh. The final excess of Rs.13,48,93,955/- requires regularization.
8. Against the total provision of Rs.50.00 lakh under Major Head 5475-Capital Outlay on General Economic Service, expenditure to the tune of Rs.14,40.94 lakh was incurred resulting in excess of Rs.13,90.94 lakh which requires regularization.
9. Entire budget provision under following schemes remained unutilized through out the year; reasons for which have not been communicated.

Head				Total Grant/ Appropriation (Lakh of rupees)
4059	60	800	0011 Other Expenditure (Plan)	29.00
4059	80	201	0011 State Plan Normal	
		1285	Acquisition of Land (Plan)	1,90.00

10. Entire expenditure to the tune of Rs.1,80.00 lakh was incurred under Major Head 7475-Loans for Other General Economic Services without any budgetary grants.

GRANT NO. 14 (Concl.)

11. Calamity Relief Fund: -

A separate Calamity Relief Fund under Major Head 8121-General and Other Reserve Fund, 122-Calamity Relief Fund has been constituted by the Government on the basis of the recommendations of 11th Finance Commission with effect from 2000-2001. As per the scheme for constitution and administration of said fund Government of India shall make contributions of 75% with matching contribution of 25% by the State Government. Credit to the Fund Account is effected by transfers from the Consolidated Fund of the State to Major Head 2245-Relief on account of Natural Calamities after making proper provision there against in the Demand for Grants of the respective accounting years.

The Details of the fund and investments during the year 2004-2005 are as under: -

Details of the Fund	8235- General and Other Reserve Fund. 112-Calamity Relief Fund -Investment Account (Crores of rupees)	8121 General and Other Reserve Fund, 122-Calamity Relief Fund
O.B. as on 1.4.2004	28.35	81.27
Receipts during 2004-2005	Nil	49.44 *
Disbursement during 2004-2005	Nil	33.81
Closing Balance	28.35	96.90
Details of Investment		
O.B. as on 1.4.2004	10.86	Nil
Investment during 2004-2005	Nil	Nil
Withdrawal from the Fund	Nil	Nil
Closing Balance	10.86	Nil

* Comprises of Rs.31.82 crore contribution from Government of India, Rs.10.60 crore State Government Share and Rs.07.02 crore as Interest element.

GRANT NO. 15 – CONSUMER AFFAIRS AND PUBLIC DISTRIBUTION

MAJOR HEADS

2408	Food Storage and Warehousing
3475	Other General Economic Services
4070	Capital Outlay on Other Administrative Services
4235	Capital Outlay on Social Security and Welfare
4408	Capital Outlay on Food Storage and Warehousing

		Total Grant/ Appropriation	Actual Expenditure (Rupees in thousand)	Excess (+) Saving (-)
REVENUE VOTED				
Original	1,86,84			
Supplementary	29,30	2,16,14	2,78,99	(+)62,85
Amount surrendered during the year				...
CAPITAL VOTED				
Original	6,42,88,63			
Supplementary	1,04,89,75	7,47,78,38	5,55,51,52	(-)1,92,26,86
Amount surrendered during the year				...

Notes and Comments:

Revenue Section

1. Augmentation of provision of Rs.29.30 lakh through supplementary demand for grants proved meagre in view of the final excess of Rs.62.85 lakh. The final excess of Rs.62,85,323/- requires regularization.
2. Lumpsum plan provision of Rs.54.10 lakh under Major Head 2408-Food storage and ware Housing without giving detailed break up head wise has deprived Audit in making comparison of excess/saving sub headwise.
3. Against the provision of Rs.1,32.74 lakh (Non-Plan) original and Rs.29.30 lakh (Plan, Supplementary) under the scheme Controller Weights and Measures subordinate to Major Head 3475-Other General Economic services the expenditure of Rs.1,27.37 lakh (Non-Plan) and Rs.42.91 lakh (Plan) was incurred resulting in saving of Rs.5.37 lakh (Non-Plan) and excess of Rs.13.61 lakh (Plan) respectively. The reasons for the same have not been intimated to the Audit.

GRANT NO. 15 (Concl'd.)

Capital Section

4. Augmentation of provision of Rs.1,04,89.75 lakh through supplementary demand for grants proved injudicious as the expenditure did not come even upto the level of original provision of Rs.6,42,88.63 lakh. The final saving of Rs.1,92,26.86 lakh was neither anticipated nor surrendered.
5. Lumpsum provision of Rs.1,15.00 lakh (Plan) and Rs.1,04,89.75 lakh (Non-Plan Supplementary) under Major Head 4408 Capital Outlay on Food Storage and Ware Housing without giving break up headwise has deprived Audit in making comparison of excess / saving sub headwise.
6. Against the estimates of Rs.91,94.39 lakh under Major Head 4235 Capital Outlay on Social Security and Welfare Rs.55,10.98 lakh only was recovered; reasons for shortfall were not intimated.
7. Saving mainly occurred under the following schemes; reasons thereof were not intimated.

Head	Total Grant/ Appropriation	Actual Expenditure	Excess(+) Saving (-)
	(Lakh of rupees)		
4235 60 800 0099			
1228 Sugar			
O	93,58.36		
S	-	93,58.36	(-)25,49.62
1153 Kerosene Oil			
O	3,76.57		
S	-	3,76.57	(-)1,06.06

8. Expenditure of Rs.34.42 lakh (Plan) under the Major Head 4235 Capital Outlay on Social Security and Welfare was incurred without budgetary provision; reasons thereof were not intimated.

GRANT NO. 16 – PUBLIC WORKS DEPARTMENT

MAJOR HEADS

2059	Public Works
2216	Housing
3054	Roads and Bridges
4059	Capital Outlay on Public Works
4215	Capital Outlay on Water Supply and Sanitation
4216	Capital Outlay on Housing
5054	Capital Outlay on Roads and Bridges
5452	Capital Outlay on Tourism

		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
(Rupees in thousand)				
REVENUE VOTED				
Original	2,18,60,04			
		2,18,60,04	2,11,21,95	(-)7,38,09
Supplementary	-			
Amount surrendered during the year				...
REVENUE CHARGED				
Original	-			
		8,00	8,00	-
Supplementary	8,00			
Amount surrendered during the year				...
CAPITAL VOTED				
Original	2,62,69,07			
		3,57,07,09	3,77,78,05	(+)20,70,96
Supplementary	94,38,02			
Amount surrendered during the year				...

Notes and Comments:

Revenue Section

1. Original provision of Rs.2,18,60.04 lakh proved excessive in view of the final saving of Rs.7,38.09 lakh. No portion of final saving was anticipated and surrendered.
2. Budget provisions for transfer to Minor Head -103 Subvention from Central Road Fund subordinate to Major Head 8449-Other Deposits was required to be placed under Revenue Expenditure Head viz. Major Head 3054-Roads and Bridges instead under Capital Expenditure Head viz. Major Head 5054-Capital Outlay on Roads and Bridges resulting in unimaginable Revenue surplus.

GRANT NO. 16 (Contd.)

3. Against total estimated recoveries of Rs.42,87.50 lakh and 4,00.00 lakh under Major Head 2059-Public Works and Major Head 3054-Roads and Bridges, only an amount of Rs.41,94.88 lakh and Rs.76.37 lakh respectively were recovered; reasons for short fall in realization of the recoveries have not been intimated.
4. Expenditure to the tune of Rs.4,96.31 lakh on different schemes under Major Head 3054 Roads and Bridges have been incurred without budget provisions; reasons for which have not been intimated.
5. Saving mainly occurred under the following heads; reasons for which have not been intimated.

Head	Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
	(Lakh of rupees)		
2059 80 001 0099	General		
1035	Chief Engineer R&B Department Kashmir With Circle and Divisional Offices		
	O 49,37.36		
	S -	49,37.36	36,27.33
			(-)13,10.03
1042	Chief Engineer R&B Department Jammu With Circle and Divisional Offices Including Migrants		
	O 30,51.86		
	S -	30,51.86	28,20.17
			(-)2,31.69
1044	Store Procurement Department		
	O 2,77.61		
	S -	2,77.61	1,07.49
			(-)1,70.12
1035	Chief Engineer R&B Department Kashmir With Circle and Divisional Offices(Plan)		
	O 14,26.29		
	S -	14,26.29	13,82.07
			(-)44.22
1281	Designs Directorate		
	O 1,73.29		
	S -	1,73.29	55.04
			(-)1,18.25
2059 80 001 0011	State Plan Normal		
1042	Chief Engineer R&B Department Jammu With Circle and Divisional Offices Including Migrants		
	O 14,26.29		
	S -	14,26.29	9,51.57
			(-)4,74.72

GRANT NO. 16 (Contd.)

Head	Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Excess (+) Saving (-)
2059 80 799	Supense		
1043	Mechanical Engineering Department		
	O 37.50		
	S -	37.50	6.43
			(-)31.07
1044	Store Procurement Department		
	O 40,00.00		
	S -	40,00.00	11,29.67
			(-)28,70.33
2216 01 700	0099 General		
	1040 Maintenance and Repairs, Roads and Buildings Department Kashmir		
	O 95.00		
	S -	95.00	8.81
			(-)86.19
3054 03 337	0011		
	1276 Mechanical Engineering Kashmir (NP)		
	O 19,98.11		
	S -	19,98.11	3,08.53
			(-)16,89.58
3054 03 337	0099 General		
	1027 R&B Department Jammu		
	O 15,09.98		
	S -	15,09.98	81.95
			(-)14,28.03
3054 80 799	0099 General		
	1027 R&B Department Jammu		
	O 2,00.00		
	S -	2,00.00	1,29.37
			(-)70.63
	1028 R&B Department Kashmir		
	O 2,00.00		
	S -	2,00.00	1,20.48
			(-)79.52

GRANT NO. 16 (Contd.)

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

Head	Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
		(Lakh of rupees)	
2059 80 001 0099	General		
1034	Chief Engineer Mechanical Engineering Department Jammu with Circle and Divisional Offices		
	O 9,06.40		
	S -	9,06.40	11,03.40 (+)1,97.00
1041	Chief Engineer Mechanical Engineering Department Kashmir With Circle and Divisional Office (Plan)		
	O 24.59		
	S -	24.59	2,21.55 (+)1,96.96
2059 80 001 0011	State Plan Normal		
	Chief Engineer Mechanical Engineering Department Jammu with Circle and Divisional Offices		
	O 72.79		
	S -	72.79	5,85.49 (+)5,12.70
2059 80 001 0099	General		
1041	Chief Engineer Mechanical Engineering Department Kashmir With Circle and Divisional Office		
	O 10,25.92		
	S -	10,25.92	19,98.68 (+)9,72.76
2059 80 799 0099	General		
1027	R&B Department Jammu		
	O 1,50.00		
	S -	1,50.00	18,86.74 (+)17,36.74

GRANT NO. 16 (Contd.)

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

Head	Actual Expenditure (Lakh of rupees)
2059 80 001 0011 State Plan Normal	
1281 Designs Directorate	1,17.05
2059 80 799 0099 General	
1028 R&B Department Kashmir	1,00.00
2216 01 700 0099 General	
1029 Roads and Buildings Department Jammu	1,30.00

8. Expenditure under the following heads was incurred without budgetary provision; reasons for the same have not been intimated.

Head	Actual Expenditure (Lakh of rupees)
2059 01 051 Constructions	1.18
2059 01 053 0099 General	
0481 Maintenance	1.48
2059 60 053 Maintenance and Repairs	1.39
2059 80 003 Training (Plan)	2.11
052 Machinery and Equipment	4.86
053 Maintenance and Repairs	30.97
105 Public Works Workshops (Plan)	1.37
2059 80 799 0099 General	
1027 R&B Department Jammu (Plan)	12.60
2059 80 800 Other Expenditure (Plan)	22.50
Other Expenditure (Non-Plan)	7.72
2216 01 700 0099 General	
0244 Direction and Administration	6,98.06
2216 01 800 Other Expenditure	5.70
2216 03 103 Assistance Housing Boards	2.24
2216 03 104 Housing Co-operatives	9.61

GRANT NO. 16 (Contd.)

Head	Actual Expenditure (Lakh of rupees)
2216 03 800 Other Expenditure	8.84
2216 80 001 Direction and Administration	3,78.71
052 Machinery and Equipment	9.87
103 Assistance to Housing Boards Corporations Etc	2.44
800 Other expenditure	43.49
3054 01 052 Machinery and Equipment	1.58
337 Road Works	11.80
3054 03 103 Maintenance And Repairs	7,19.12
3054 03 337 0031	
0739 National Highways	28.22
3054 03 799 Suspense	9.91
3054 04 105 Maintenance And Repairs	5,29.86
337 Road Works	1,70.88
3054 80 001 0099 General	
1027 R&B Department Jammu	7,73.11
1028 R&B Department Kashmir	6,24.86
3054 80 800 Other Expenditure	18.44

Capital Section

9. Augmentation of provision through supplementary grants of Rs.94,38.02 lakh proved insufficient in view of the final excess of Rs.20,70.96 lakh. The final excess of Rs.20,70,95,612 requires regularization
10. Against the over all transfer of Rs.30,84.00 lakh to the Fund Account as subvention from Central Road Fund there is only the provision of Rs.19,50.00 lakh under Major Head 5054-Capital Outlay on Roads and Bridges.
11. Supplementary provision of Rs.94,38.02 lakh in lumpsum under Major Head 4059-Capital Outlay on Public Works and original lumpsum provision of Rs.33,26.00 lakh under Major Head 5054-Capital Outlay on Roads and Bridges without giving schematic break up has deprived Audit in making comparison of excess/saving subhead wise. However there is over all saving of Rs.2,88,05.72 lakh under Major Head 4059-Capital Outlay on Public Works and in respect of Major Head 5054-Capital Outlay on Roads and Bridges there is excess of Rs.2,78,95.99 lakh.

GRANT NO. 16 (Contd.)

12. Expenditure to the tune of Rs.25,51.31 lakh under Major Head 4215 Capital Outlay on Water Supply and Sanitation and Rs.11.33 lakh under Major Head 5452 Capital Outlay on Tourism has been incurred without budgetary provision; reasons for which have not been communicated.
13. Suspense transactions:- The expenditure in the grant include Rs33,06.94 lakh under the head "Suspense". The nature of transactions under the head Suspense & accounting procedure have been explained in Note 13 Grant No. 5-Ladakh Affairs Department. An analysis of transaction accounted for under the head in this grant during 2004-2005 together with the opening and closing balances is given below:-

Particulars / Major Head of Account	Opening balance as on 1st April 2004	Debits	Credits	Closing Balance as on 31 st March 2005
(Lakh of rupees)				
2059- Public Works-				
Purchases	(-) 13,48.51	-	-	(-) 13,48.51
Stock	37,70.75	30,35.43	41,94.89	26,11.29
Misc. P.W. Advance	9,03.02	-	-	9,03.02
Workshop Suspense	0.28	-	-	0.28
Total	33,25.54	30,35.43	41,94.89	21,66.08
2215- Water Supply and Sanitation-				
Purchases	1.50	-	-	1.50
Stock	68.85	-	-	68.85
Misc. P.W. Advance	1.64	-	-	1.64
Workshop Suspense	(-) 0.22	-	-	(-) 0.22
Total	71.77	-	-	71.77
2216- Housing-				
Purchases	(-) 9.37	-	-	(-) 9.37
Stock	61.60	-	-	61.60
Misc. P.W. Advance	0.89	-	-	0.89
Workshop Suspense	(-) 2.09	-	-	(-) 2.09
Total	51.03	-	-	51.03
2217- Urban Development-				
Purchases	(-) 4.48	-	-	(-) 4.48
Stock	0.23	-	-	0.23
Total	(-) 4.25	-	-	(-) 4.25

GRANT NO. 16 (Contd.)

Particulars / Major Head of Account	Opening balance as on 1st April 2004	Debits	Credits	Closing Balance as on 31 st March 2005
		(Lakh of rupees)		
3054- Roads and Bridges-				
Purchases	(-) 1,17.88	-	-	(-) 1,17.88
Stock	11,11.60	2,71.50	76.37	13,06.73
Misc. P.W. Advance	1,11.05	-	-	1,11.05
Workshop Suspense	0.01	-	-	0.01
Total	11,04.78	2,71.50	76.37	12,99.91
4059- Capital Outlay on Public Works-				
Stock	0.11	-	-	0.11
Total	0.11	-	-	0.11
4215- Capital Outlay on Water Supply and Sanitation-				
Purchases	(-) 0.58	-	-	(-) 0.58
Stock	21.16	-	-	21.16
Misc. P.W. Advance	1.20	-	-	1.20
Total	21.78	-	-	21.78
5054- Capital Outlay on Roads and Bridges-				
Purchases	1.44	-	-	1.44
Stock	4.63	-	-	4.63
Misc. P.W. Advance	(-) 1.00	-	-	(-) 1.00
Total	5.07	-	-	5.07

GRANT NO. 16 (Contd.)

14. Review of Tools and Plant Establishment charges of the Public Works Department: - The percentage of expenditure on establishment of tools and plant to the Works Outlay in the Public Works Department during 2002-03 to 2004-2005 are indicated below, (The percentage fixed by the Government in 1955 for supervision charges recoverable for works done for other departments, outside bodies etc. range between 7.5 and 15 for establishment charges and between 0.5 and 1 for tools and plant charges depending on the cost of works).

Year and Head of Account	Works Outlay	Establish- ment charges	Percentage of Estab- lishment charges to Works outlay	Tools and Plant Charges	Percentage of Tools and Plant Charges to Works Outlay
	(In lakh of rupees)			(In lakh of rupees)	
2059- Public Works 'A'-					
2002-2003	42,90.88	74,76.71	174.24	-	-
2003-2004	3,44.75	1,22,25.31	3546.13	-	-
2004-2005	3,85.08	1,14,31.40	2968.57	11.55	2.99
2215- Water Supply and Sanitation-					
2004-2005	46,17.33	1,95,45.50	423.30	39.87	0.86
2216- Housing-					
2002-2003	25,59.65	10,24.11	40.00	31.43	1.27
2003-2004	23,46.00	1,38.10	5.88	-	-
2004-2005	19,79.13	7,30.10	36.88	60.99	3.08
3054- Roads and Bridges-					
2002-2003	33,15.01	-	-	-	-
2003-2004	36,05.40	-	-	-	-
2004-2005	39,14.53	-	-	-	-
4059- Capital outlay on Public Works-					
2002-2003	22,80.37	13,67.63	59.97	1,71.11	7.50
2003-2004	31,67.81	4,88.08	15.40	1,04.91	3.31
2004-2005	29,68.14	12,44.87	41.94	3,46.54	11.68

GRANT NO. 16 (Concl'd.)

Year and Head of Account	Works Outlay	Establish- ment charges	Percentage of Estab- lishment charges to Works outlay	Tools and Plant Charges	Percentage of Tools and Plant Charges to Works Outlay
	(In lakh of rupees)			(In lakh of rupees)	
4216- Capital outlay on Housing 'B'-					
2002-2003	-	-	-	-	-
2003-2004	10,79.52	-	-	-	-
2004-2005	12,48.51	-	-	-	-
5054- Capital outlay on Roads and Bridges-					
2002-2003	2,33,12.36	-	-	-	-
2003-2004	2,40,95.34	-	-	-	-
2004-2005	3,12,21.99	-	-	-	-

15. Central Road Fund (Subvention)

Out of the proceeds of Excise and Import 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 Govt. of India to the State Governments and credited as Grants in Aid (CRF Subvention) in the State Government accounts. The allocation, other than those from the revenue, are credited to Major head 8449- Other Deposits, subvention from Central Road Fund by Contra debit to Major Head 5054 – Capital Outlay on Roads and Bridges. Such of the expenditure under this head is to be met out of the allocation (other than those from Reserve) and is set off by transfer of an equivalent amount from the deposit head viz., Major head 8449- Other Deposits. Subvention from Central Road Fund.

Total allocation made upto the end of March, 2005 to Jammu and Kashmir State Government by the Government of India out of this fund is Rs.76,29.44 lakh against which the actual amount received by the State Government is Rs.75,41.13 lakh ending March, 2005. The balance amount of Rs.88.31* lakh out of Rs76,29.44 lakh is held by the Government of India to the credit of State Government in the Central Road Fund (Subvention).

* The amount is under reconciliation.

GRANT NO. 17 – HEALTH AND MEDICAL EDUCATION DEPARTMENT

MAJOR HEADS				
		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
(Rupees in thousand)				
2210	Medical and Public Health			
2211	Family Welfare			
4210	Capital Outlay on Medical and Public Health			
4211	Capital Outlay on Family Welfare			
6210	Loans for Medical and Public Health			
6217	Loans for Urban Development			
REVENUE VOTED				
Original	4,49,11,74			
		4,67,92,71	4,32,49,23	(-)35,43,48
Supplementary	18,80,97			
Amount surrendered during the year				...
REVENUE CHARGED				
Original	-			
		1,30	1,30	-
Supplementary	1,30			
Amount surrendered during the year				...
CAPITAL VOTED				
Original	50,53,00			
		72,92,31	70,29,43	(-)2,62,88
Supplementary	22,39,31			
Amount surrendered during the year				...

Revenue Section

Notes and Comments:

- Supplementary grant of Rs.18,80.97 lakh proved unnecessary as the expenditure did not come even upto the level of original provision of Rs.4,49,11.74 lakh. No portion of the final saving of Rs.35,43.48 lakh was anticipated and surrendered.

GRANT NO. 17 (Concltd.)

2. Persistent saving occurred during last six years also. The details of persistent saving is given below:-

Year	Total Grant / Appropriation	Actual Expenditure	Saving (-)
		(Lakh of rupees)	
1998-1999	3,29,26.64	2,82,35.76	(-) 46,90.88
1999-2000	3,69,50.51	3,35,15.54	(-) 34,34.97
2000-2001	4,12,84.63	3,61,04.26	(-) 51,80.37
2001-2002	4,17,15.57	3,88,39.64	(-) 28,75.93
2002-2003	4,75,68.36	3,91,84.15	(-)83,84.21
2003-2004	4,63,43.25	3,88,64.25	(-)74,79.00

3. Although the description of the schemes under Major Heads 2210-Health and Medical Education and Major Head 2211-Family Welfare had been indicated in the instant demand for grant but the provision of funds had been made in lumpsum form against the Controlling officer without having specific allocation against each scheme separately. This deprived Audit in making comparison of excess/ savings scheme-wise

Capital Section

4. Supplementary provision of Rs.22,39.31 lakh proved excessive in view of the final saving of Rs.2,62.88 lakh; reasons for the same were not intimated. No portion of the final saving of Rs.2,62.88 lakh was anticipated and surrendered.
5. Lumpsum provision of Rs.72,92.31 lakh (original Rs.50,53.00 lakh and supplementary Rs.22,39.31 lakh) under Major Head 4210-Capital outlay on Medical and Public Health without giving schematic breakup deprived Audit in making comparison of excess/ saving sub headwise.
6. Expenditure to the tune of Rs.1.07 lakh and Rs3,97.84 lakh was incurred under Major Head 6210-Loans for Medical and Public Health and Major Head 6217- Loans for Urban development without budgetary provisions.

GRANT NO.18 – SOCIAL WELFARE DEPARTMENT

MAJOR HEADS

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

		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
		(Rupees in thousand)		
REVENUE VOTED				
Original	1,35,25,79			
		1,44,90,51	1,69,83,11	(+)24,92,60
Supplementary	9,64,72			
Amount surrendered during the year				...
CAPITAL VOTED				
Original	44,42,25			
		46,01,06	9,35,59	(-)36,65,47
Supplementary	1,58,81			
Amount surrendered during the year				...

Revenue Section

1. Supplementary grant of Rs.9,64.72 lakh proved meagre in view of excess of Rs.24,92.60 lakh. The final excess of Rs.24,92,60,039 requires regularization.
2. Although the description of the schemes under Major Head 2235-Social Security and Welfare(Direction and Administration) had been indicated in the instant demand for grant but the provision of funds had been made in lumpsum form against Controlling officers without having specific allocation against each scheme separately. This deprived Audit in making comparison of excess/ savings sub headwise.
3. Lumpsum (supplementary) provision of Rs.3,74.72 lakh and Rs.5,90.00 lakh in respect of Major Head 2235-Social Security and Welfare (CSS) and 2236-Nutrition (plan) respectively deprived Audit in making comparison of excess/ saving sub headwise.

GRANT NO. 18 (Contd.)

3. Persistent excess as detailed below have occurred during the last 4 years also.

Year	Total Grant	Actual Expenditure (Lakh of rupees)	Excess(+)
2000-01	74,34.01	87,19.94	(+)12,85.93
2001-02	89,54.16	96,05.71	(+)6,51.55
2002-03	1,01,28.94	1,02,49.95	(+)1,21.01
2003-04	1,17,71.20	1,41,13.38	(+)23,42.18

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

Head	Total Grant/ Appropriation	Actual Expenditure	Excess(+) Saving (-)
		(Lakh of rupees)	
2225 03 102 0011			
1796 Welfare of Gujjar and Backarwals (Plan)			
O	3,83.62		
S	-	3,83.62	(+)85.11
2225 03 277 0099			
General			
1094 Gujjar and Backarwals Hostel Miskeen Bagh Srinagar			
O	13.96		
S	-	13.96	(+)25.46
2235 02 102 0031			
1287 Integrated Child Development (Plan)			
O	35,05.00		
S	-	35,05.00	(+)7,85.76
0031			
1840 Special Component Plan Angenwari (Plan)			
O	13.20		
S	-	13.20	(+)2,89.57
2235 02 102 0099			
General			
2045 Establishment of Bal Ashram Jammu			
O	65.24		
S	-	65.24	(+)22.45

GRANT NO. 18 (Contd.)

Head			Total Grant/ Appropriation	Actual Expenditure	Excess(+) Saving (-)
(Lakh of rupees)					
2235	02	103	0099	General	
			2041	Social Welfare Centers Kashmir	
				O	1,82.18
				S	-
					1,82.18
					3,78.12
					(+)1,95.94
			2041	Social Welfare Centers Jammu	
				O	2,11.63
				S	-
					2,11.63
					2,93.28
					(+)81.65
			2042	Homes for Destitutes and Deserted Women Nari Niketan Kashmir	
				O	32.51
				S	-
					32.51
					43.72
					(+)11.21
			2043	Homes for Destitutes and Deserted Women Nari Niketan Jammu	
				O	53.18
				S	-
					53.18
					56.71
					(+)3.53
2235	02	104	0099	General	
			1101	Old Age Pension (OAP) (ISSS) Children	
				O	20,79.01
				S	-
					20,79.01
					28,87.57
					(+)8,08.56
2235	02	800	0099	General	
			1109	State Share Social Welfare Border 50%	
				O	17.83
				S	-
					17.83
					45.90
					(+)28.07
5	Saving occurred mainly under the following heads; reasons for which have not been communicated.				
Head			Total Grant/ Appropriation	Actual Expenditure	Excess(+) Saving (-)
(Lakh of rupees)					
2070	105	0099	General		
		1791	State Commission for Women		
				O	49.74
				S	-
					49.74
					17.83
					(-)31.91
2225	03	001	0099	General	
		0442	Advisory Board for Gujjar and Bakarwals		
				O	86.74
				S	-
					86.74
					59.36
					(-)27.38

GRANT NO. 18 (Contd.)

Head				Total Grant/ Appropriation	Actual Expenditure	Excess(+) Saving (-)
				(Lakh of rupees)		
2225	03	102	0011			
			1827	Welfare of Schedule Caste/Tribe (Plan)		
				O	6,52.16	
				S	-	
					6,52.16	2.01 (-)6,50.15
2225	03	277	0099	General		
			1080	Establishment of Markaz Bahboodi Khawteen Muskeen Bagh		
				O	59.95	
				S	-	
					59.95	15.01 (-)44.94
2235	02	102	0031			
			1829	Post Matric Scholarship (Plan)		
				O	1,34.00	
				S	-	
					1,34.00	72.38 (-)61.62
2235	02	102	0031			
			1833	Implementation of Balika Samarithi Yojana (Plan)		
				O	20.80	
				S	-	
					20.80	6.88 (-)13.92
			0515	Constructions (Plan)		
				O	15.00	
				S	-	
					15.00	1.66 (-)13.34
2235	02	102	0031			
			0379	Other Social Security and Welfare Programme (Plan)		
				O	39,64.11	
				S	-	
					39,64.11	24.48 (-)39,39.63

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

Head				Total Grant/ Appropriation
				(Lakh of rupees)
2225	03	102	0011	
			1828	Welfare of Pahari Speaking People (Plan)
				23.12
2225	80	800	0099	General
			2036	Development of Cottage Industries Centre Jammu
				70.60
			2037	Development of Cottage Industries Centre Kashmir
				43.09

GRANT NO. 18 (Contd.)

Head				Total Grant/ Appropriation (Lakh of rupees)
2225	80	800	0031	
			1814 Tribal Sub Plan (Plan)	10,60.00
2235	02	800	0099 General	
			1834 State Share to Border Area Project 33%	77.85
			0099	
			2048 Chairman State Board (100%)	29.00

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

Head				Actual Expenditure (Lakh of rupees)
2225	01	001	Direction and Administration	57.72
2225	01	277	0099 General	
			1444 Pre-Matric Scholarship	1.14
			0099	
			1444 Pre-Matric Scholarship (Plan)	52.18
2225	01	793	0099 Special Central Assistance for Scheduled Castes Component Plan	55.18 6.90
2225	01	800	0099 Other Expenditure (Plan)	1,59.09 55.50
2225	02	794	0099 Special Central Assistance for Tribal Sub-Plan (Plan)	6.50 1,02.53
2225	02	800	0011	
			1814 Tribal Sub-Plan (SCA) (Plan)	4,07.42
2225	03	001	0099	
			0442 Advisory Board for Gujjar and Bakarwals (Plan)	2.81
2225	03	102	0099	
			1793 Economic Betterment (Plan)	8.21

GRANT NO. 18 (Contd.)

Head				Actual Expenditure (Lakh of rupees)
2225	03	102	0011	
			1796	Welfare of Gujjar and Bakarwals (N.P.)
				56.50
2225	03	102	0011	
			1827	Welfare of Schedule Caste/Tribe (N.P.)
				13.08
2225	03	102	0099	General
			1793	Economic Betterment
				34.97
2225	03	277	0099	General
			1080	Establishment of Markaz Bahboodi Khawteen Miskeen Bagh (Plan)
				9.24
			1094	Gujjar and Backarwals Hostels Miskeen Bagh Srinagar (Plan)
				95.98
			1444	Pre-Matric Scholarship (Plan)
				3,00.96
			1793	Scholarship to Gujjar and Backarwals (Plan)
				24.54
				70.08
			1794	Gujjar and Backarwals Hostel Jammu
				1.40
2225	03	283	0099	General
			1828	Special Component Scheduled Caste/Schedules Tribe (Plan)
				10.77
				81.42
2225	03	800	0099	General
			1795	Mobile Aid Centre (Plan)
				1.25
				1.26
2225	80	101	0099	Welfare of denotified and other Nomadic Tribes
				12.99
2225	80	800	0099	General
			1102	Development of Cottage Industries (Plan)
				67.98
				33.69
2225	80	800	0011	
			1287	Integrated Child Development (Plan)
				2.00
2225	80	800	0031	
			1829	Post Matric Scholarship (Plan)
				2,77.08
2235	01	800	0099	Other Expenditure
				9.13
2235	02	001	0031	
			0520	UDISHA (Plan)
				15.16
2235	02	001	0011	
			1287	Integrated Child Development (N. P.)
				1.38

GRANT NO. 18 (Concl.)

Head	Total Grant/ Appropriation	Actual Expenditure	Excess(+) Saving (-)
	(Lakh of rupees)		
4225 02 800 0011			
1827 Welfare of Schedule Caste/Tride (Plan)			
O	4,00.00		
S	-	4,98	(-).395.02

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

Head	Total Grant/ Appropriation
	(Lakh of rupees)
4225 02 800 0011	
1828 Welfare of Pahari Speaking People (Plan)	59.25

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

Head	Actual Expenditure
	(Lakh of rupees)
4225 01 800 0011	
1698 Construction SC Boys Hostel (Non-Plan)	34.29
(Plan)	24.40
4225 03 102 Economic Development (Plan)	13.31
4225 03 800 Other Expenditure (Plan)	6.80
4225 80 800 0011	
2080 Construction of Tribal Bhawan (Plan)	50.00
2081 Construction of Working Women Hostel (Plan)	46.62

GRANT NO.19 – HOUSING AND URBAN DEVELOPMENT DEPARTMENT

MAJOR HEADS

2215	Water Supply and Sanitation
2216	Housing
2217	Urban Development
4216	Capital Outlay on Housing
4217	Capital Outlay on Urban Development
6216	Loans for Housing
7610	Loans to Government Servants etc.

		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
			(Rupees in thousand)	
REVENUE VOTED				
Original	1,05,01,17			
		1,05,01,17	91,01,19	(-)13,99,98
Supplementary	-			
Amount surrendered during the year				...
CAPITAL VOTED				
Original	80,78,20			
		80,78,20	76,89,97	(-)3,88,23
Supplementary	-			
Amount surrendered during the year				...
Notes and Comments:				

Revenue Section

1. Original provision of Rs.1,05,01.17 lakh proved excessive in view of the final saving of Rs.13,99.98 lakh.
2. Persistent saving as detailed below has occurred during the last four years also.

Year	Total Grant	Actual Expenditure	Saving (-)
		(Lakh of rupees)	
2000-2001	79,09.24	68,93.59	(-)10,15.65
2001-2002	84,67.67	69,98.08	(-)14,69.59
2002-2003	85,72.77	78,85.78	(-)6,86.99
2003-2004	1,03,72.65	85,11.95	(-)18,60.70

GRANT NO. 19 (Contd.)

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

Head	Total Grant/ Appropriation	Actual Expenditure	Excess(+) Saving (-)
	(Lakh of rupees)		
2217 03 001 0099 General			
0999 Chief Town Planner			
O	66.74		
S	-		
	66.74	53.51	(-)13.23
2217 03 001 0099 General			
1148 Chief Architect J&K			
O	78.72		
S	-		
	78.72	69.81	(-)8.91
1149 Chief Town Planner Jammu			
O	62.66		
S	-		
	62.66	53.41	(-)9.25
2217 05 191 0011 State Plan			
1297 Urban Development			
O	1,22.96		
S	-		
	1,22.96	1,15.53	(-)7.43
2217 05 191 0099 General			
1141 Grant to Municipalities and Local Bodies			
O	28,41.90		
S	-		
	28,41.90	28,28.06	(-)13.84
2217 80 001 0099 General			
1138 Chief Engineer UEED J&K Srinagar			
O	8,46.62		
S	-		
	8,46.62	4,78.28	(-)3,68.34

4. The savings were partly counter balanced by the excess under the following heads; reasons for which were not intimated.

Head	Total Grant/ Appropriation	Actual Expenditure	Excess(+) Saving (-)
	(Lakh of rupees)		
2217 03 191 0099 General			
1437 Jammu Municipality			
O	18,66.66		
S	-		
	18,66.66	19,09.99	(+)43.33

GRANT NO. 19 (Contd.)

Head	Total Grant/ Appropriation	Actual Expenditure	Excess(+) Saving (-)
	(Lakh of rupees)		
2217 03 191 0099 General			
1438 Srinagar Municipality			
O	31,05.95		
S	-		
	31,05.95	31,15.85	(+)9.90
2217 05 800 0099 General			
1139 Director Local Bodies Jammu			
O	115.86		
S	-		
	1,15.86	1,21.12	(+)5.26

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

Head	Total Grant/ Appropriation
	(Lakh of rupees)
2215 02 799 0099 Suspense	
1299 Sewerage and Sanitation	1,10.00
2217 05 191 0031	
0862 Urban Poverty Alliviation (NRY)	1,04.27
1296 Drainage	10,72.18

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

Head	Actual Expenditure
	(Lakh of rupees)
2216 01 106 0099 General	
0481 Maintenance	3.00
2216 01 800 0099 Other Expenditure	1.44
2216 02 800 0099 Other Expenditure	7.20
2216 02 800 0011 Other Expenditure (Plan)	19.95
2216 03 800 0011 Other Expenditure (Plan)	4.63
2216 03 800 0099 Other Expenditure	18.07
2216 80 800 0099 Other Expenditure	3.19
2217 01 052 0099 Machinery and Equipment	7.73
2217 01 053 0099 Maintenance and Repairs	8.90

GRANT NO. 19 (Contd.)

Head	Actual Expenditure (Lakh of rupees)
2217 03 053 0099 Maintenance and Repairs	3.92
2217 05 001 0099 Direction and Administration	1,26.04
2217 05 051 0099 Construction	6.72
2217 05 053 0099 Maintenance and Repairs	25.51
2217 80 800 0099 Other Expenditure	8.78

7. Against the estimates of Rs.1,10.00 lakh under Major Head 2215-Water Supply and Sanitation, nil recoveries were effected; reasons thereof have not been communicated.

Capital Section

8. Original provision of Rs.80,78.20 lakh proved excessive in view of the final saving of Rs.3,88.23 lakh. No portion of the final saving of Rs.3,88.23 lakh was anticipated and surrendered.

9. Persistent savings as detailed below have occurred during the last four years also.

Year	Total Grant	Actual Expenditure (Lakh of rupees)	Saving (-)
2000-2001	76,12.33	34,95.87	(-)41,16.46
2001-2002	73,23.33	37,96.70	(-)35,26.63
2002-2003	68,90.40	45,84.61	(-)23,05.79
2003-2004	55,09.05	49,84.18	(-)5,24.87

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

Head	Total Grant/ Appropriation	Actual Expenditure	Excess(+) Saving (-)
	(Lakh of rupees)		
4217 03 800 0011			
0862 Urban Poverty Alliviation (NRY) (Plan)			
O	1,28.00		
S	-	1,28.00	8.94 (-)1,19.06
1296 Drainage			
O	9,00		
S	-	9,00	50.00 (-)8,50.00
1298 Dal Development			
O	10,00.00		
S	-	10,00.00	9,50.00 (-)50.00

GRANT NO. 19 (Contd.)

Head	Total Grant/ Appropriation	Actual Expenditure	Excess(+) Saving (-)
	(Lakh of rupees)		
4217 03 800 0011			
1299 Sewerage			
O	8,00.00		
S	-	5,70.74	(-)2,29.26
4217 03 800 0011			
1441 Integrated Small and Medium Town (Plan)			
O	12,48.00		
S	-	4,96.96	(-)7,51.04
4217 03 800 0031			
1720 SJSRY			
O	10,72.00		
S	-	8,89.05	(-)1,82.95

11. Savings in the capital section was partly counterbalanced by the excess under the following heads; reasons for which were not intimated.

Head	Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
	(Lakh of rupees)		
4216 01 700 0011			
0893 Other Housing Schemes (Plan)			
O	3,00		
S	-	3,88.36	(+)88.36
4217 03 800 0011			
1297 Urban Development (Plan)			
O	25,00.00		
S	-	25,90.16	(+)90.16
7610 201 0099 General			
1145 House Building Advance			
O	1,00.00		
S	-	1,06.06	(+)6.06

GRANT NO. 19 (Concl.)

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

Head	Total Grant/ Appropriation (Lakh of rupees)
7610 201 0099 General	
1144 House Building Advance to I.A.S. Officers	30.00

13. Expenditure was incurred under following heads without budgetary grants; reasons thereof were not communicated.

Head	Actual Expenditure (Lakh of rupees)
4216 01 700 0011	
0684 Low Income Group Housing Scheme/Land Acquisition and Development (Plan)	1.25
1313 Rental Housing Scheme for Government Employees (Plan)	3,11.86
1717 Non Functional Buildings (PWD) (Plan)	55.95
1900 Valmaki Ambedkar Awas Yojana (VAMRAY) (Plan)	1,93.48
1901 Development of EWS Colonies (Plan)	80.00
4217 01 800 Other Expenditure (Plan)	5.48
4217 03 800 0011	
1295 Rural Sanitation (Plan)	1.12
4217 03 800 0031	
0854 CSS PMIUPEP (Plan)	8,16.13
0859 Tenth Finance Commission Award (Plan)	25.00
4217 04 800 Others Expenditure (Plan)	37.18
4217 60 001 Direction and Administration (Plan)	37.45
4217 60 051 Construction (Plan)	69.81
7610 202 0099	
0304 M.C.A./ Scooter Advance (Government Employees) (Plan)	5.00

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

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

		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
(Rupees in thousand)				
REVENUE VOTED				
Original	42,36,09			
Supplementary	1,81,57	44,17,66	40,80,97	(-)3,36,69
Amount surrendered during the year				...
CAPITAL VOTED				
Original	42,87,48			
Supplementary	9,79,52	52,67,00	53,04,55	(+)37.55
Amount surrendered during the year				...

Notes and Comments:

Revenue Section

1. In the voted grant supplementary grant of Rs.1,81.57 lakh proved unnecessary as the expenditure did not come even up to the level of original provision of Rs.42,36.09 lakh. Saving in the grant worked out to Rs.3,36.69 lakh.
2. The State Government had placed the lumpsum Budgetary provision at the disposal of each Controlling officer against Major Heads 2406-Forestry and Wild Life and 3452-Tourism under single scheme having various primary units but the subordinate officers incurred the expenditure on different schemes having no provision in the detailed Demands for Grants as approved by the Legislature thereby violating basic Government Accounting principles as enshrined in the Jammu & Kashmir State Budget Manual. This deviation from prescribed procedure in formulating the detailed Demands for Grant and incurring of expenditure by the subordinate officers on the schemes not contemplated in the approved Demands for Grants deprived Audit to ascertain if the expenditure had been incurred on any "New Instrument of Service/ New Service" and also in making comparison of excess/ savings sub headwise to that extent.

GRANT NO. 20 (Contd.)

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

Year	Total Grant	Actual Expenditure	Saving (-)
2000-2001	31,82.00	19,45.35	(-)12,36.65
2001-2002	29,86.19	27,12.23	(-)2,73.96
2002-2003	37,44.58	29,84.85	(-)7,59.73
2003-2004	39,05.28	37,22.75	(-)1,82.53

4. Lumpsum Plan Provision to the tune of Rs.9,73.00 lakh (5,73.00 lakh of State Plan and 4,00.00 lakh of CSS) and supplementary provision of Rs.1,54.34 lakh under Major Head 3452-Tourism, Rs.11,73.23 lakh (Rs.11,46.00 original and 27.23 supplementary) under Major Head 2406-Forestry and Wildlife deprived Audit in making comparison of excess / saving minor / sub headwise.

5. Significant saving occurred mainly under the following head; reasons thereof were not communicated.

Head	Total Grant/ Appropriation	Actual Expenditure	Excess(+) Saving (-)
	(Lakh of rupees)		
3452 01 800 0099 General			
1120 Convention Complex(Grant-in-Aid) SKICC			
O	2,85.67		
S		1,76.37	(-)1,09.30
	2,85.67	1,76.37	(-)1,09.30

6. Provision under the following heads remained unutilized through out the year; reasons for which were not intimated.

Head	Total Grant/ Appropriation
	(Lakh of rupees)
3452 80 800 0099	
1891 Phalgam Development Authority	87.00
1892 Gulmarg Development Authority	1,33.00

7. Significant excess occurred mainly under the following head; reasons thereof were not communicated.

Head	Total Grant/ Appropriation	Actual Expenditure	Excess(+) Saving (-)
	(Lakh of rupees)		
3452 80 800 0099 General			
1932 Royal Spring Golf Course			
O	50.00		
S		63.40	(+)13.40
	50.00	63.40	(+)13.40

GRANT NO. 20 (Concl.)

8. Expenditure in respect of the following schemes was incurred without any budget provision.

Head	Actual Expenditure (Lakh of rupees)
3452 01 800 0099 General	
0118 Phalgam Project Organization	3.43
1127 Gulmarg Project Organization	8.77

Capital Section

9. In the capital section supplementary grant of Rs.9,79.52 lakh proved inadequate in view of the final excess of Rs.37.55 lakh. The final excess of Rs.37,55,448/- requires regularization.
10. The lumpsum (Plan) provision of Rs.8,89.52 (supplementary) under Major Head 5452-Capital Outlay on Tourism deprived Audit in making comparison of excess/ saving sub head/scheme wise.
11. Against the total provision of Rs.5,90.00 lakh (5,00.00 lakh original and Rs.90.00 lakh supplementary) under Director Floriculture (Plan) subordinate to Major Head 4406-Capital outlay on Forestry and Wild life an expenditure of Rs.5,45.29 lakh was incurred resulting in the saving of Rs.44.71 lakh; reasons for which were not communicated.
12. Expenditure of Rs.11,03.00 lakh under Major Head 7452-Loans for Tourism has been incurred without any Budget provision; reasons thereof have not been intimated.

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

2402	Soil and Water Conservation
2406	Forestry and Wild Life
4402	Capital Outlay on Soil and Water Conservation
4406	Capital Outlay on Forestry and Wild Life

		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
(Rupees in thousand)				
REVENUE VOTED				
Original	1,87,68,35	1,87,68,35	1,70,80,28	(-)16,88,07
Supplementary	-			
Amount surrendered during the year				...
CAPITAL VOTED				
Original	32,92,46	38,64,36	38,47,91	(-)16,45
Supplementary	5,71,90			
Amount surrendered during the year				...

Notes and Comments:

Revenue Section

1. The original provision of Rs.1,87,68.35 lakh proved excessive in view of the final saving of Rs16,88.07 lakh. The saving of Rs.16,88.07 lakh was not anticipated and surrendered.
2. The State Government had placed the lumpsum Budget provision at the disposal of each Controlling officer against Major Head 2402-Soil and Water Conservation and Major head 2406-Forestry and Wild Life under single scheme having various primary units but the subordinate officers incurred the expenditure on different schemes having no provision in the detailed Demand for Grants as approved by the Legislature thereby violating basic Government Accounting principles as enshrined in the Jammu & Kashmir State Budget Manual. This deviation from prescribed procedure in formulating the detailed Demand for Grants and incurring of expenditure by the subordinate officers in the schemes not contemplated in the approved Demand for Grants deprived Audit to ascertain if the expenditure was incurred on any "New Instrument of Service/ New Service" and also in making comparison of excess/ savings sub headwise to that extent.

GRANT NO. 21 (Contd.)

3. Significant savings in the grant occurred mainly under the following schemes.

Head			Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
(Lakh of rupees)					
2406 01	101	0099			
		0352 Forest Conservation and Development			
		O	65.00		
		S	-	43.94	(-)21.06
2406 01	105	0099			
		0358 Forest Produce			
		O	16,94.25		
		S	-	5,12.43	(-)11,81.82
2406 01	800	0011			
		0193 Forest Protection Force (Plan)			
		O	11,80.38		
		S	-	10,13.48	(-)1,66.90
		0196 State Forest Institute (Plan)			
		O	36.40		
		S	-	10.20	(-)26.20
		0200 Forest Territorial (Plan)			
		O	12,51.20		
		S	-	1,04.15	(-)11,47.05
		0865 Wildlife Protection (Plan)			
		O	1,60.33		
		S	-	6.94	(-)1,53.39
2406 01	800	0031			
		0094 Trikuta Hills (Plan)			
		O	4,18.00		
		S	-	0.71	(-)4,17.29
		0497 Association of Rural Poor/SC in regeneration of degraded Forest (Plan)			
		O	78.00		
		S	-	15.03	(-)62.97

GRANT NO. 21 (Contd.)

Head			Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Excess (+) Saving (-)
2406 01	800	0031			
		0749	Forest Fire Control and Management (Plan)		
		O	3,12.00		
		S	-	3,12.00	(-)3,10.23
		0455	Basenter Catchment (Plan)		
		O	5,85.00		
		S	-	5,85.00	(-)5,83.89
		0090	Karnah Watershed (Plan)		
		O	2,56.00		
		S	-	2,56.00	(-)2,38.13
2406 02	110	0099			
		0351	Environment Forestry and Wildlife		
		O	4,85.27		
		S	-	4,85.27	(-)2,94.54

4. Saving in the grant was partly counterbalanced by the excess in respect of the following schemes.

Head			Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Excess (+) Saving (-)
2406 01	800	0011			
		0194	Social Forestry (Plan)		
		O	18,44.10		
		S	-	18,44.10	(+)29.60
2406 01	800	0031			
		1727	Regeneration of Degraded Forest (Plan)		
		O	78.00		
		S	-	78.00	(+)10,73.73
		0441	Development of Wild Life (Plan)		
		O	83.75		
		S	-	83.75	(+)27.50

GRANT NO. 21 (Contd.)

5. The entire provision under the following heads remained unutilized throughout the year; reasons for which have not been intimated.

Head				Total Grant/ Appropriation (Lakh of rupees)
2406	01	800	0031 Centrally Sponsored Schemes	
			0087 Non Timber Forest Produce (Plan)	5,72.00
			0436 Chenani Watershed (Plan)	3,20.00
			0480 T.S.D. Morari (Plan)	1,44.00
			0434 Conservation of Wular Lake (Plan)	72.00
			0092 Integrated Sukhta Water Shed (Plan)	3,97.25

6. The expenditure in respect of the following schemes was incurred without budget provision.

Head				Actual Expenditure (Lakh of rupees)
2406	01	07 0	0099 General	
			0359 Communication and Building (Plan)	4.51
			0359 Communication and Building	4.78

Capital Section

7. The supplementary grant of Rs.5,71.90 lakh proved excessive in view of the final saving of Rs.16.45 lakh which was not anticipated and surrendered.
8. The lump sum plan provision of Rs.5,71.90 lakh (supplementary) without giving schematic breakup under Major Head 4402-Capital outlay on Soil and Water Conservation deprived audit in making comparison of excess/saving with the budget subhead wise /scheme wise
9. Savings on the capital side existed mainly under the following schemes; reasons for which have not been communicated.

Head				Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
				(Lakh of rupees)		
4406	01	800	0011			
			0193 Forest Protection Force (Plan)			
			O	4,45.00		
			S		1,62.29	(-),2,82.71
				4,45.00		

GRANT NO. 21 (Contd.)

Head			Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
			(Lakh of rupees)		
4406	01	800 0011			
		0200 Forest Territorial (Plan)			
		O 10,00.00			
		S -	10,00.00	45.48	(-)9,54.52
		0869 Social Forestry (Plan)			
		O 4,00.00			
		S -	4,00.00	2,25.34	(-)1,74.66
		0213 Wild Life Preservation (Plan)			
		O 2,30.00			
		S -	2,30.00	81.09	(-)1,48.91
		0196 State Forest Institute (Plan)			
		O 1,00.00			
		S -	1,00.00	11.02	(-)88.98

10. The expenditure in respect of the below noted schemes was incurred without budgetary provisions.

Head			Actual Expenditure
			(Lakh of rupees)
4406	01	070 Communication and Maintenance (Plan)	38.56
4406	01	101 Forest Conservation, Development and Regeneration (Plan)	11.13
4406	01	102 Social and Farm Forestry (Plan)	28.84
4406	01	800 0011	
		0350 Plantation Economic and Fuel Wood (Plan)	2.21
		1104 Urban Forestry (Plan)	7.64
		1111 Eco Task Force (Plan)	52.06
		1114 N.H.I.A. Batote (Plan)	10.66
4406	01	800 0011	
		1119 Development of Conifer (Plan)	1.51
		1727 Rehabilitation of Degraded Forests (Plan)	3,11.80
		1734 Captive Breeding (Plan)	1,32.18

GRANT NO. 21 (Concl.)

Head			Actual Expenditure (Lakh of rupees)
4406 01	800	0031	
	1132	Prevention and Control of Forest Fire Lines	16.42
4406 02	110	0031	
	1931	Wild Life Sanctuary (Plan)	31.53
4406 02	112	0011	
	1136	Director Gardens and Parks (Plan)	10.18
4406 02	800	0011	
	0319	Other Expenditure (Zoological and Public Gardens) (Plan)	1,32.10

GRANT NO. 22 – IRRIGATION AND FLOOD CONTROL DEPARTMENT

MAJOR HEADS

2059	Public Works
2216	Housing
2701	Major and Medium Irrigation
2702	Minor Irrigation
2711	Flood Control and Drainage
4701	Capital Outlay on Major and Medium Irrigation
4702	Capital Outlay on Minor Irrigation
4711	Capital Outlay on Flood Control Projects

		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
(Rupees in thousand)				
REVENUE VOTED				
Original	1,52,66,69			
		2,14,88,49	2,09,04,05	(-)5,84,44
Supplementary	62,21,80			
Amount surrendered during the year				...
CAPITAL VOTED				
Original	1,13,45,00			
		1,31,90,00	83,39,74	(-)48,50,26
Supplementary	18,45,00			
Amount surrendered during the year				...
Notes and Comments:				

Revenue Section

- Supplementary grant of Rs.62,21.80 lakh proved excessive in view of the final saving of Rs.5,84.44 lakh. No portion of the final saving was anticipated and surrendered.
- Persistent savings as detailed below have occurred during the last four years also.

Year	Total grant	Expenditure	Savings(-) (Rupees in lakh)
2000-01	1,45,49.50	1,32,06.65	(-)13,42.85
2001-02	1,38,13.70	1,29,56.89	(-)8,56.81
2002-03	1,47,21.82	1,37,40.09	(-)9,81.73
2003-04	1,50,32.77	1,46,20.85	(-)4,11.92

- Against the total estimates of Rs.33.00 lakh, recoveries to the extent of Rs.8.17 lakh only were effected; reasons for shortfall were not intimated.

GRANT NO. 22 (Contd.)

4. Significant savings occurred under the following heads; reasons thereof were not communicated.

Head	Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
	(Lakh of rupees)		
2701 01 001 0099	General		
0435	Irrigation Kashmir		
	O 3,67.45		
	S 20.00	3,87.45	3,19.11
			(-)68.34
0840	Irrigation RTIC Jammu		
	O 5,27.52		
	S 21,25.43	26,52.95	10,50.12
			(-)16,02.83
0435	Irrigation Kashmir (Plan)		
	O 6,49.21		
	S 92.79	7,42.00	5,24.67
			(-)2,17.33
2701 01 001 0099	General		
0855	Irrigation Jammu (Plan)		
	O 1,77.06		
	S 35.24	2,12.30	1,99.78
			(-)12.52
2702 80 001 0099	General		
0845	Ravi Tawi Irrigation Complex Jammu		
	O 6,25.80		
	S -	6,25.80	1,67.77
			(-)4,58.03
0847	Chief Engineer Irrigation and Flood Control Department Jammu		
	O 27,29.90		
	S 30,23.76	57,53.66	1,07.47
			(-)56,46.19
0011	State Plan Normal		
0435	Irrigation Kashmir (Plan)		
	O 20,65.67		
	S -	20,65.67	83.28
			(-)19,82.39
2702 80 800 0099	General		
0846	Kashmir Irrigation and Flood Control Department		
	O 8,72.97		
	S -	8,72.97	1,46.18
			(-)7,26.79

GRANT NO. 22 (Contd.)

Head	Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
	(Lakh of rupees)		
2711 01 001 0099 General			
0858 Divisional and Sub Divisional Offices (Jammu)			
O	8,30.17		
S	-	7,44.68	(-)85.49
1449 Flood Control Department Kashmir			
O	9,60.01		
S	-	8,28.56	(-)1,31.45
0011 State Plan Normal			
1449 Flood Control Department Kashmir (Plan)			
O	9,83.65		
S	-	20.18	(-)9,63.47
0099 General			
1450 Flood Control Department Jammu (Plan)			
O	2,65.59		
S	-	3.21	(-)2,62.38

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

Head	Total Grant/ Appropriation	Excess (+) Saving (-)
	(Lakh of rupees)	
2701 01 001 0011 State Plan Normal		
0840 Irrigation RTIC Jammu (Plan)		3,98.69
2702 80 001 0011 State Plan Normal		
0855 Irrigation Jammu (Plan)		3,93.46

6. Excess over the provision occurred under the following heads; reasons thereof were not communicated.

Head	Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
	(Lakh of rupees)		
2701 01 001 0099 General			
0855 Irrigation Jammu			
O	4,98.00		
S	8,80.00	16,81.07	(+)3,03.07

GRANT NO. 22 (Contd.)

Head	Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
	(Lakh of rupees)		
2702 80 001 0099	General		
0342	Divisional and Sub Divisional Offices Irrigation Jammu		
	O 4,58.50		
	S -	4,58.50	(+)54,93.15
1448	Divisional and Sub Divisional Offices Irrigation Kashmir		
	O 25,01.62		
	S -	25,01.62	(+)5,74.10

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

Head	Actual Expenditure (Lakh of rupees)
2701 01 601	Ranbir Canal 61.07
2701 01 602 0099	General
0342	Divisional and Sub Divisional Offices Irrigation Jammu 26.12
2701 01 603	Kathua Feeder Channel 9.94
2701 01 609	Rajal Canal 29.47
2701 01 610	Ranjan Lift Scheme 33.22
2701 01 611 0099	General
0858	Divisional and Sub-Divisional Offices (Jammu) 14,14.70
2701 01 612 0099	General
0858	Divisional and Sub-Divisional Offices (Jammu) 2,19.05
2701 01 617	Dudder Canal 16.29
2701 01 617	Dudder Canal (Plan) 1.32
2701 01 618	Pargwal Canal 20.50
2701 01 622	Awantipora Canal 8.00

GRANT NO. 22 (Contd.)

Head		Actual Expenditure (Lakh of rupees)
2701 01 629	Kashtigarh Canal	16.11
2701 01 800	Other Expenditure	3.09
2701 01 800	Other Expenditure (Plan)	2.49
2701 02 001	Direction and Administration (Plan)	3.46
2701 80 001 0099	General	
	0845 Ravi Tawi Irrigation Complex Jammu (Plan)	1,16.65
	1446 Cost Establishment Transferred	24.04
2701 80 005	Survey and Investigation	4.32
2701 80 052	Machinery and Equipment	21.84
2701 80 800	Other Expenditure	3.51
2701 80 800	Other Expenditure (Plan)	20.12
2702 02 800	Other Expenditure	3.63
2702 80 001 0011		
	0435 Irrigation Kashmir	5.24
	0099 General	
	0846 Kashmir Irrigation and Flood Control Department	9.62
	0342 Divisional and Sub Divisional Offices Irrigation Jammu (Plan)	4,28.80
2702 80 001 0011		
	0845 Ravi Tawi Irrigation Complex Jammu (Plan)	2,97.69
	0846 Kashmir Irrigation and Flood Control Department (Plan)	16.14
	0847 Chief Engineer Irrigation and Flood Control Department Jammu (Plan)	1.65
	1448 Divisional and Sub Divisional Offices Irrigation Kashmir (Plan)	18,35.35

GRANT NO. 22 (Contd.)

Head		Actual Expenditure (Lakh of rupees)
2702	80 005 Investigation (Plan)	3.14
2702	80 052 Machinery and Equipment	3.54
2711	01 001 0099 General	
	1450 Flood Control Department Jammu	62.23
	0858 Divisional and Sub Divisional Offices Jammu (Plan)	2,74.86
	1449 Flood Control Department Kashmir (Plan)	9,42.70
2711	01 052 Machinery and Equipment	4.86
2711	01 800 Other Expenditure	42.61
2711	01 800 Other Expenditure (Plan)	6.00

Capital Section

8. Supplementary grant of Rs.18,45.00 lakh was unnecessary as the expenditure did not come even upto the level of original provision of Rs.1,13,45.00 lakh. Saving in the grant was Rs.48,50.26 lakh, no portion of which was neither anticipated nor surrendered.

9. Persistent savings as detailed below have occurred during the last four years also which reflects defective and unrealistic budget management.

Year	Total grant	Expenditure (Rupees in lakh)	Savings
2000-01	1,29,36.00	25,05.77	(-)1,04,30.23
2001-02	1,02,64.66	36,31.82	(-)66,32.84
2002-03	1,26,08.84	46,29.29	(-)79,79.55
2003-04	1,12,86.17	98,48.35	(-)14,37.82

10. Lumpsum plan provision of Rs.64,00.00 lakh (Rs.63,40.00 lakh original and Rs.60.00 lakh supplementary) under Major Head 4701-Capital Outlay on Major and Medium Irrigation, Rs.52,48.00 lakh (37,00.00 lakh original and Rs.15,48.00 lakh supplementary) under Major Head 4702-Capital Outlay on Minor Irrigation and Rs.15,42.00 lakh (Rs.13,05.00 lakh original and Rs.2,37.00 lakh supplementary) under Major Head 4711-Capital Outlay on Flood Control Projects without giving detailed breakup deprived Audit in making comparison of excess/ saving schemewise.

GRANT NO. 22 (Contd.)

11. Suspense transactions:- The expenditure in the grant includes Rs.1.29 lakh under the head "Suspense". The nature of transaction under the head Suspense and the accounting procedure have been explained in Note:-13 of Grant No 5- Ladakh Affairs Department. An analysis of transaction accounted for under the head in this grant during 2004-2005 together with the opening and closing balances is given below:-

Particulars / Major Head of Account	Opening balance as on 1st April 2004	Debits	Credits	Closing Balance as on 31 st March 2005
		(Lakh of rupees)		
2701- Major and Medium Irrigation-				
Purchases	(-) 60.663	-	-	(-) 60.663
Stock	2,50.13	-	0.48	2,49.65
Misc. P.W. Advance	53.752	1.14	0.59	54.302
Workshop Suspense	(-) 0.27	-	-	(-)0.27
Total	2,42.949	1.14	1.07	2,43.019
2702- Minor Irrigation-				
Purchases	(-) 2.032	-	-	(-) 2.032
Stock	89.40	0.01	3.70	85.71
Misc. P.W. Advance	41.43	0.14	3.14	38.43
Workshop Suspense	-	-	-	-
Total	1,28.798	0.15	6.84	1,22.108
2711- Flood Control Project				
Purchases	0.110	-	-	0.110
Stock	2,01.59	-	0.19	2,01.40
Misc. P.W. Advance	3.507	-	0.07	3.437
Workshop Suspense	-	-	-	-
Total	2,05.207	-	0.26	2,04.947
4701- Capital Outlay on Major and Medium Irrigation-				
Purchases	(-) 2,02.40	-	-	(-) 2,02.40
Stock	3,11.56	-	8.32	3,03.24
Misc. P.W. Advance	45.391	-	-	45.391
Workshop Suspense	18.16	-	-	18.16
Total	1,72.711	-	8.32	1,64.391

GRANT NO. 22 (Contd.)

Particulars / Major Head of Account	Opening balance as on 1st April 2004	Debits	Credits	Closing Balance as on 31 st March 2005	
		(Lakh of rupees)			
4711- Capital Outlay on Flood Control Projects-					
Purchases	-	-	-	-	
Stock	6.83	-	-	6.83	
Misc. P.W. Advance	0.12	-	-	0.12	
Workshop Suspense	-	-	-	-	
Total	6.95	-	-	6.95	
12. Review of Tools and Plant Establishment charges of the Irrigation and Flood Control Department: - The percentage of expenditure on establishment of tools and plant to the Works Outlay in the Irrigation and Flood Control Department during 2002-03 to 2004-2005 are indicated below, (The percentage fixed by the Government in 1955 for supervision charges recoverable for works done for other departments, outside bodies etc. range between 7.5 and 15 for establishment charges and between 0.5 and 1 for tools and plant charges depending on the cost of works).					
Year and Head of Account	Works Outlay	Establishment charges	Percentage of Establishment charges to Works outlay	Tools and Plant Charges	Percentage of Tools and Plant Charges to Works Outlay
	(Lakh of rupees)			(Lakh of rupees)	
2701- Major and Medium Irrigation-					
2002-2003	7,10.21	13,93.10	196.15	7.94	1.12
2003-2004	7,25.47	14,86.52	204.90	7.77	1.07
2004-2005	18,85.60	39,17.67	207.76	30.35	1.60
2702- Minor Irrigation-					
2002-2003	9,40.97	80,25.14	852.85	9.00	0.96
2003-2004	5,58.48	90,17.32	1614.62	11.93	2.13
2004-2005	2,68.36	1,18,52.94	4416.80	10.86	4.04
2711- Flood Control Projects-					
2002-2003	2,17.56	24,24.98	1114.62	11.13	5.12
2003-2004	83.69	26,86.94	3210.58	18.32	21.89
2004-2005	1,63.04	27,54.92	1689.72	11.97	7.34

GRANT NO. 22 (Concl'd.)

Year and Head of Account	Works Outlay	Establish- ment charges	Percentage of Estab- lishment charges to Works outlay	Tools and Plant Charges	Percentage of Tools and Plant Charges to Works Outlay
	(Lakh of rupees)			(Lakh of rupees)	
4701- Capital Outlay on Major and Medium Irrigation-					
2002-2003	24,77.37	-	-	-	-
2003-2004	59,56.94	1,83.67	3.08	10.87	0.18
2004-2005	41,30.66	2,79.00	6.75	77.99	1.88
4702- Capital Outlay on Minor Irrigation-					
2002-2003	13,35.91	-	-	-	-
2003-2004	20,90.03	-	-	-	-
2004-2005	25,04.01	-	-	-	-
4711- Capital Outlay on Flood Control Projects-					
2002-2003	8,14.46	-	-	-	-
2003-2004	15,87.30	18.82	1.19	-	-
2004-2005	13,30.30	9.46	0.71	-	-

GRANT NO. 23 – PUBLIC HEALTH ENGINEERING DEPARTMENT

MAJOR HEADS

2055	Police
2215	Water Supply and Sanitation
4215	Capital Outlay on Water Supply and Sanitation

		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
(Rupees in thousand)				
REVENUE VOTED				
Original	2,58,31,18			
Supplementary	11,81,84	2,70,13,02	2,42,07,95	(-)28,05,07
Amount surrendered during the year				...
CAPITAL VOTED				
Original	1,80,20,00			
Supplementary	98,69,00	2,78,89,00	2,60,79,37	(-)18,09,63
Amount surrendered during the year				

Notes and Comments:

Revenue Section

- In the voted section supplementary provision of Rs.11,81.84 lakh proved injudicious as the actual expenditure did not come even upto the level of original provision Rs.2,58,31.18 lakh resulting thereby in a final saving of Rs.28,05.07 lakh. No portion of final saving was anticipated and surrendered.
- Persistent saving also occurred during the last five years as detailed below.

Year	Provision	Expenditure	Saving (-)
(Lakh of rupees)			
1999-2000	2,03,64.38	1,79,85.64	(-) 23,78.74
2000-2001	2,20,12.32	1,83,96.96	(-)36,15.36
2001-2002	2,22,50.34	2,01,90.17	(-) 20,60.17
2002-2003	2,39,05.51	2,23,15.23	(-) 15,90.28
2003-2004	2,51,27.07	2,26,85.82	(-)24,41.25

GRANT NO. 23 (Contd.)

3. The State Government had placed major portion of the budgetary provision in lumpsum at the disposal of each Controlling officer against Major Head 2215-Water Supply and Sanitation under single scheme having various primary units but the subordinate officers incurred the expenditure on different schemes having no provision in the detailed Demand for Grants as approved by the Legislature thereby violating basic Government Accounting Principles as enshrined in the Jammu & Kashmir State Budget Manual. This deviation from prescribed procedure in formulating the detailed Demand for Grants and incurring of expenditure by the subordinate officers in the schemes not contemplated in the approved Demand for Grants deprived Audit to ascertain if the expenditure was incurred on any "New Instrument of Service/ New Service" and also in making comparison of excess/ savings sub headwise to that extent.

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

Head				Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
				(Lakh of rupees)		
2055	117	0099	General			
		1002	Public Health Engineering Department Jammu			
			O	3,59.18		
			S	15.45	3,74.63	(-)3,40.00
2215	01	102	0099 General			
		1004	Rural Water Supply Kashmir			
			O	12,18.00		
			S	-	12,18.00	(-) 12,07.80

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

Head				Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
				(Lakh of rupees)		
2215	01	052	0099 General			
		1002	Public Health Engineering Department Jammu			
			O	30.00		
			S	-	30.00	(+) 9.67
2215	01	102	0099 General			
		1254	Rural Water Supply Jammu			
			O	43,92.40		
			S	-	43,92.40	(+) 2.08

GRANT NO. 23 (Contd.)

Capital Section

6. Supplementary grant of Rs.98,69.00 lakh proved excessive in view of final saving of Rs.18,09,63 lakh. No portion of final saving was anticipated and surrendered. Saving occurred mainly under the following head; reasons for which have not been communicated.

Head	Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
	(Lakh of rupees)		
4215 01 102 0031 Centrally Sponsored Scheme			
693 Accelerated Water Supply Scheme			
O 1,10,20.00			
S -	1,10,20.00	78,86.71	(-)31,33.29

7. Lumpsum State Plan provision of Rs.70,00.00 lakh under Major Head 4215-Capital outlay on Water Supply and Sanitation without giving breakup sub headwise has deprived Audit in making comparison of excess/ saving sub headwise.

8. Suspense Transactions:- The expenditure in the grant includes Rs.3.19 lakh under the head "Suspense". The nature of transactions under the head Suspense and the accounting procedure have been explained in Note 13 of Grant No:5-Ladakh Affairs Department. An analysis of transactions accounted for under this head in the Grant during 2004-2005 together with the opening and closing balance is given below:-

Particulars / Major Head of Account	Opening balance as on 1st April 2004	Debits	Credits	Closing Balance as on 31st March 2005
	(Lakh of rupees)			
2215- Water Supply and Sanitation-				
Purchases	72.82	-	-	72.82
Stock	(-)1,09.07	2.83	21.82	(-) 1,28.06
Miscellaneous Public Works Advance	2,54.75	-	-	2,54.75
Workshop Suspense	(-) 9.94	-	-	(-) 9.94
Total	2,08.56	2.83	21.82	1,89.57
4215- Capital Outlay on Water Supply & Sanitation-				
Purchases	(-) 6,78.11	-	-	(-) 6,78.11
Stock	4,05.02	0.36	0.11	4,05.27
Miscellaneous Public Works Advance	94.05	-	-	94.05
Workshop Suspense	0.01	-	-	0.01
Total	(-) 1,79.03	0.36	0.11	(-) 1,78.78

GRANT NO. 23 (Concl.)

12. Review of establishment of tools and plant charges of the Public Health Engineering Department: - The percentage which the expenditure on establishment and tools and plant bore to the works outlay in the Public Health Engineering Department during 2002-2003 to 2004-2005 are indicated below: (The percentage fixed by the Government in 1955 for supervision charges recoverable for works done for other departments, outside bodies etc. range between 7.5 and 15 for establishment charges and between 0.5 and 1 for tools and plant charges depending on the cost of works).

Year and Head of Account	Works Outlay	Establishment charges	Percentage of Establishment charges to Works outlay	Tools and Plant Charges	Percentage of Tools and Plant Charges to Works Outlay
	(Lakh of rupees)			(Lakh of rupees)	
2215- Water Supply and Sanitation-					
2002-2003	60,12.26	1,59,94.47	266.03	73.46	1.22
2003-2004	42,11.75	1,82,96.11	434.40	75.35	1.78
2004-2005	46,17.33	1,95,45.50	423.30	39.87	0.86
4215- Capital Outlay on Water Supply & Sanitation					
2002-2003	1,38,70.11	33,42.71	24.10	1,35.09	0.93
2003-2004	2,82,00.18	-	-	-	-
2004-2005	2,25,98.21	34,86.06	15.42	1,89.35	0.83

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

2055 Police
2070 Other Administrative Services

		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
(Rupees in thousand)				
REVENUE VOTED				
Original	18,09,69			
		20,43,53	11,37,32	(-)9,06,21
Supplementary	2,33,84			
Amount surrendered during the year				...

Notes and Comments:

Revenue Section

- Supplementary grant of Rs.2,33.84 lakh proved excessive in view of the final saving of Rs.9,06.21 lakh.
- No portion of final saving of Rs.9,06.21 lakh was anticipated and surrendered.
- Persistent saving in the grant occurred during the last three years as detailed below:-

Year	Total Grant	Actual Expenditure	Saving (-)
2001-2002	4,43.79	4,08.31	(-)35.48
2002-2003	4,46.09	4,31.99	(-)14.10
2003-2004	5,45.19	5,24.69	(-)20.50

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

Head		Total Grant/ Appropriation	Actual Expenditure	Saving (-)
(Lakh of rupees)				
2055	117 0099			
	0464			
		9,05.60		
		1,59.46	10,65.06	(-)8,27.85
2070	800 0099			
	0464			
		3,79.98		
		3,79.98	3,71.24	(-)8.74

GRANT NO. 24 (Concl.)

Head				Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving (-)
2070	800	0099	General			
		0486	Trade Agency Mumbai			
			O	28.67		
			S	-	28.67	6.45
						(-)22.22
		0793	Director Hospitality and Protocol			
			O	2,15.64		
			S	-	2,15.64	1,57.55
						(-)58.09

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

Head				Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Excess (+)
2070	800	0099	General			
		0790	Toshkhana			
			O	11.04		
			S	-	11.04	21.51
						(+)10.47
		0791	Hospitality and Protocol Jammu			
			O	1,09.55		
			S	-	1,09.55	1,11.16
						(+)1.61
		0792	Hospitality and Protocol Kashmir			
			O	1,59.21		
			S	-	1,59.21	2,32.21
						(+)73.00

6. Supplementary provision of Rs.74.38 lakh provided for Major Head 2070-Other Administrative Services proved injudicious as the expenditure did not come even upto the level of original budget of Rs.9,04.09 lakh.

GRANT NO. 25 – LABOUR, STATIONERY AND PRINTING DEPARTMENT

MAJOR HEADS

2058	Stationery and Printing
2230	Labour and Employment
4058	Capital Outlay on Stationery and Printing
4250	Capital Outlay on Other Social Services

		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
(Rupees in thousand)				
REVENUE VOTED				
Original	25,39,95			
		25,39,95	29,67,45	(+)4,27,50
Supplementary	-			
Amount surrendered during the year				...
CAPITAL VOTED				
Original	19,63,50			
		19,63,50	50,79	(-)19,12,71
Supplementary	-			
Amount surrendered during the year				...
Notes and Comments				

Revenue Section

1. Original provision of Rs.25,39.95 lakh proved meagre in view of excess of Rs.4,27.50 lakh. The excess of Rs.4,27,49,939 needs regularization. Excess of Rs.6,40.36 lakh has occurred during the year 2003-04 also.
2. Against the estimated provision of Rs.35.00 lakh under Major Head 2058-Stationery and Printing, recoveries to the tune of Rs.9.16 lakh were effected; reasons for shortfall were not communicated.
3. Significant excess occurred mainly under following heads; reasons for which have not been communicated

Head		Total Grant/ Appropriation	Actual Expenditure	Excess(+) Saving (-)
(Lakh of rupees)				
2058	001 0099			
	1625			
	General			
	Director Stationery and Supplies			
	O	53.04		
	S			
		53.04	77.58	(+)24.54

GRANT NO. 25 (Contd.)

Head				Total Grant/ Appropriation	Actual Expenditure	Excess(+) Saving (-)
				(Lakh of rupees)		
2058	101	0099	General			
		1626	Assistant Director Jammu			
			O	36.30		
			S	-		
				36.30	94.15	(+)57.85
2230 01	001	0099	General			
		1633	Labour Commissioner			
			O	60.45		
			S	-		
				60.45	2,66.43	(+)2,05.98
2230 02	001	0099	General			
		1641	Director Employment			
			O	1,85.23		
			S	-		
				1,85.23	3,15.70	(+)1,30.47

4. Placement of lumpsum provision of Rs.12.04 lakh (Plan) for 'Stationery and Civil Supplies' under Major Head 2058-Stationery and Printing without giving its breakup under different schemes deprived Audit in making comparison of excess/ saving.
5. Excess in the grant was partly counterbalanced by the saving under following heads; reasons for savings have not been communicated.

Head				Total Grant/ Appropriation	Actual Expenditure	Excess(+) Saving (-)
				(Lakh of rupees)		
2058	101	0099	General			
		1628	Stationery Articles			
			O	2,50.00		
			S	-		
				2,50.00	0.24	(-)2,49.76
2058	103	0099	General			
		1630	Government Press Jammu			
			O	5,14.36		
			S	-		
				5,14.36	3,39.79	(-)1,74.57
2058	103	0099	General			
		1631	Government Press Srinagar			
			O	4,70.32		
			S	-		
				4,70.32	4,04.64	(-)65.68

GRANT NO. 25 (Contd.)

Head				Total Grant/ Appropriation	Actual Expenditure	Excess(+) Saving (-)
				(Lakh of rupees)		
2230	01	001	0099 General			
		1634	Regional Offices Labour			
			O	1,52.70		
			S	-		
				1,52.70	65.30	(-)87.40
2230	01	102	0099 General			
		1638	Factories			
			O	25.47		
			S	-		
				25.47	8.80	(-)16.67
		1639	District Labour Welfare Scheme			
			O	16.15		
			S	-		
				16.15	5.72	(-)10.43
2230	01	103	0099 General			
		1645	Employment Insurance			
			O	80.00		
			S	-		
				80.00	41.52	(-)38.48

6. Expenditure under the following heads was incurred without Budgetary provision; reasons for which have not been intimated.

Head				Actual Expenditure (Lakh of rupees)
2058	101	0099	General	
		1626	Assistant Director Jammu (Plan)	5.64
2058	103	0099	General	
		1631	Government Press Srinagar (Plan)	29.88

7. Entire provision under the following heads remained un-utilized through out the year; reasons for which have not been communicated

Head				Total Grant/ Appropriation (Lakh of rupees)
2058	101	0099	General	
		1627	Assistant Director Srinagar	36.30
2058	799	0099	General	
		1625	Director Stationery and Supplies	10.00
2230	01	102	0099 General	
		1640	Migratory Labour (Plan)	26.95

GRANT NO. 25 (Contd.)

Capital Section

8. Original provision of Rs.19,63.50 lakh proved excessive in view of final saving of Rs.19,12.71 lakh. Specific amount surrendered from Capital Account out of the final saving of Rs.19,12.71 lakh has not been intimated.
9. Significant saving occurred mainly under the following heads; reasons for which were not intimated
- | Head | Total Grant/
Appropriation | Actual
Expenditure | Excess(+)
Saving (-) |
|------------------|-------------------------------|----------------------------------|-------------------------|
| (Lakh of rupees) | | | |
| 4058 | 103 0011 | State Plan Normal | |
| | 1630 | Government Press Jammu (Plan) | |
| | | O 24.00 | |
| | | S - | 24.00 |
| | | | 2.37 |
| | | | (-)21.63 |
| | 1631 | Government Press Srinagar (Plan) | |
| | | O 75.00 | |
| | | | 75.00 |
| | | | 24.57 |
| | | | (-)50.43 |
10. Persistent saving occurred during the last six years also details of which are given below.
- | Year | Saving (-) |
|------------------|------------|
| (Lakh of rupees) | |
| 1998-1999 | 11,73.25 |
| 1999-2000 | 11,44.52 |
| 2000-2001 | 14,11.69 |
| 2001-2002 | 9,20.04 |
| 2002-2003 | 13,56.61 |
| 2003-2004 | 15,44.96 |
11. Against a lumpsum provision of Rs.1,00.00 lakh (original) an expenditure of Rs.23.85 lakh only has been incurred under Major Head 4058-Capital Outlay on Stationery and Printing 80-General 001-Direction and Administration; reasons for huge saving have not been communicated.

GRANT NO. 25 (Concl.)

12. Entire provision under the following heads remained un-utilized through out the year; reasons for which were not intimated

Head				Total Grant/ Appropriation (Lakh of rupees)
4250	201	0011	State Plan Normal	
		1903	Labour	26.50
4250	203	0011	State Plan Normal	
		1904	Employment	14,38.00
4250	800	0011	State Plan Normal	
		1644	Craftsman Training	3,00.00

GRANT NO. 26 – FISHERIES DEPARTMENT

MAJOR HEADS

2405 Fisheries
4405 Capital Outlay on Fisheries

		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
(Rupees in thousand)				
REVENUE VOTED				
Original	16,53,87			
Supplementary	-	16,53,87	15,73,33	(-)80,54
Amount surrendered during the year				...
CAPITAL VOTED				
Original	7,00,00			
Supplementary	62,58	7,62,58	8,46,52	(+)83,94
Amount surrendered during the year				...

Notes and Comments:

Revenue Section

1. Original provision of Rs.16,53.87 lakh proved excessive in view of the saving of Rs.80.54 lakh. No portion of the final saving was anticipated and surrendered.
2. The lumpsum plan provision of Rs.2,46.90 lakh without giving breakup scheme wise deprived Audit in making comparison of excess/savings sub headwise in respect of Major Head 2405-Fisheries.
3. Significant saving occurred mainly under the following head; reasons for which were not communicated.

Head				Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
(Lakh of rupees)						
2405	001	0099	General			
		0997	Director Fisheries			
			O	9,36.73		
			S	-	9,36.73	(-)1,65.18

GRANT NO. 26 (Concl.)

4. Significant excess occurred mainly under the following head; reasons for which were not communicated.

Head	Total Grant/ Appropriation	Actual Expenditure	Excess (+)
	(Lakh of rupees)		
2405 001 0099 General			
1000 Deputy Director Fisheries			
O	3,86.24		
S	-		
	3,86.24	5,62.50	(+)1,76.26

5. Entire provision in respect of the following scheme remained unutilised throughout the year; reasons for which were not communicated.

Head	Total Grant/ Appropriation	Excess (+)
	(Lakh of rupees)	
2405 800 0031 CSS		
0874 Assistance for Wild Life and Implementation Programme (CSS)		84.00

Capital Section

6. Supplementary grant of Rs.62.58 lakh proved inadequate in view of the excess expenditure of Rs.83.94 lakh. The final excess of Rs.83,94,031 requires regularization.

GRANT NO. 27 – HIGHER EDUCATION DEPARTMENT

MAJOR HEADS

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

		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
(Rupees in thousand)				
REVENUE VOTED				
Original	1,32,20,86			
		1,34,37,42	1,66,94,21	(+)32,56,79
Supplementary	2,16,56			
Amount surrendered during the year				...
CAPITAL VOTED				
Original	31,19,80			
		51,27,16	50,91,32	(-)35,84
Supplementary	20,07,36			
Amount surrendered during the year				...
Notes and Comments:				

Revenue Section

1. Supplementary Grant of Rs.2,16.56 lakh proved inadequate in view of the final excess of Rs.32,56.79 lakh .Final excess of Rs.32,56,78,722 requires regularization.
2. Although the description of the schemes under Major Head 2203-Technical Education have been indicated in the instant Demand for Grants but the provision of funds has been made in lumpsum form against primary units without having specific allocation against each scheme separately. This has deprived Audit in making comparison of excess/ savings sub headwise.
3. The augmentation of provision through supplementary grant in lumpsum for Rs.2,16.56 lakh (Plan) was unjustified under Major Head 2230-Labour and Employment as the original provision was provided in Demand No-25. Entire amount of the supplementary grant remained unutilised.

GRANT NO. 27 (Contd.)

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

Head	Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
	(Lakh of rupees)		
2202 03 102 0099 General			
0549 Grants to Kashmir University			
O 27,00.00			
S -	27,00.00	28,18.00	(+) 1,18.00
1258 Grants to P G Class of KU			
O 15.00			
S -	15.00	1,93.33	(+) 1,78.33

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

Head	Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
	(Lakh of rupees)		
2202 03 102 0099 General			
0550 Grants to Jammu University			
O 23,20.00			
S -	23,20.00	21,48.66	(-) 1,71.34
2202 03 103 0099 General			
0534 Government Degree Colleges			
O 41,38.19			
S -	41,38.19	39,29.78	(-) 2,08.41
2202 03 104 0099 General			
0531 Grant-in-aid for Other Colleges			
O 3,20.00			
S -	3,20.00	2,02.89	(-) 1,17.11
2202 03 104 0099 General			
0541 Islamia College			
O 4,57.00			
S -	4,57.00	4,07.60	(-) 49.40

GRANT NO. 27 (Contd.)

Head			Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
				(Lakh of rupees)	
2203	112	0099	General		
		1551	Engineering/Technical Colleges and Institutes(REC and GCET Jammu)		
			O	49.60	
			S	-	
				49.60	31.28
					(-) 18.32
2205	102	0099	General		
		0555	Grants to Academy of Arts, Culture and Languages		
			O	4,82.00	
			S	-	
				4,82.00	4,10.71
					(-) 71.29

6. Expenditure under the following heads was incurred without budgetary provision; reasons there of were not intimated

Head				Actual Expenditure (Lakh of rupees)
2202	03	001	0011	
			1340	Education Commissioner
				27.99
2202	03	102	0099	General
			1752	IGNOU
				17.36
2202	03	103	0011	
			0115	Appointment of Additional Teachers
				2.17
2202	03	103	0099	General
			0523	Improvement of Government Colleges (Migrant Colleges)
				27.01
			0532	Opening of New Colleges
				31.10
2205	102	0099	General	
			0555	Grants to Academy of Arts, Culture and Languages (P)
				72.00

GRANT NO. 27 (Concl.)

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

Head	Total Grant/ Appropriation (Lakh of rupees)
2202 03 107 0099 General	
0545 Bad Pocket	7.00

Capital Section

8. Supplementary grant of Rs.20,07.36 lakh proved excessive in view of the final saving of Rs35.84 lakh.
9. No portion of the final saving of Rs.35.84 lakh was anticipated and surrendered; savings in the grant also occurred during last two years also.
10. Augmentation of provision through supplementary Demand for Grants under Major Head 4202-Capital outlay on Education, Sports, Art and Culture by Rs.6,87.36 lakh without giving detailed breakup deprived Audit in making comparison of excess/ saving sub headwise.
11. Supplementary provision of Rs.13,20.00 lakh under Major Head 4250-Capital Outlay on Other Social Service proved injudicious as no portion of it was utilized throughout the year.

GRANT NO. 28 – RURAL DEVELOPMENT DEPARTMENT

MAJOR HEADS

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

		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
(Rupees in thousand)				
REVENUE VOTED				
Original	1,26,63,07			
		1,26,63,07	85,84,50	(-)40,78,57
Supplementary	-			
Amount surrendered during the year				...
CAPITAL VOTED				
Original	44,93,10			
		48,01,45	71,06,21	(+)23,04,76
Supplementary	3,08,35			
Amount surrendered during the year				...

Notes and Comments:

Revenue Section

1. Original provision of Rs.1,26,63.07 lakh proved excessive in view of final saving of Rs.40,78.57 lakh reasons thereof were not communicated.
2. No portion of final saving of Rs.40,78.57 lakh was anticipated and surrendered.
3. The lumpsum (CSS) provision of Rs.58,00.00 lakh (original) under Major Head 2501-Special Programme for Rural Development without giving scheme-wise breakup deprived Audit in making comparison of excess/ saving sub headwise.
4. The lumpsum plan provision of Rs.2641.10 lakh (original) under Major head 2515-Other Rural Development Programme without giving scheme-wise breakup deprived Audit in making comparison of excess/ saving sub headwise.
5. Saving in the grant occurred mainly under the following schemes.

Head		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
(Lakh of rupees)				
2515	001 0099			
	0111			
	Director Rural Development Jammu			
	O	1,41.36		
	S			
		1,41.36	12.52	(-)1,28.84

GRANT NO. 28 (Contd.)

Head				Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
				(Lakh of rupees)		
2515	102	0099	General			
		0055	Agriculture Production Officers /B.D.Os(Kashmir)			
			O	12,38.15		
			S	-	12,38.15	(-)70.02
		0103	Zamindari Khuls(Jammu)			
			O	20.00		
			S	-	20.00	(-)15.29
		0121	Zamindari Khuls (Kashmir)			
			O	30.00		
			S	-	30.00	(-)5.30
		0235	Upgarding of Community Assets Kashmir			
			O	50.00		
			S	-	50.00	(-)13.20
2515	800	0099	General			
		0097	Rural Engineering Department(Jammu)			
			O	4,59.67		
			S	-	4,59.67	(-)1,21.10
		0099	District Panchayat Officer Jammu			
			O	43.25		
			S	-	43.25	(-)21.32

4. Savings in the grant have partly been counterbalanced by the excess in respect of below mentioned schemes.

Head				Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
				(Lakh of rupees)		
2501	01	800	0011 State Plan Normal			
			0003 IRDP Jammu			
			O	78.69		
			S	-	78.69	(+)1,81.25
2501	02	800	0011 State Plan Normal			
			0052 DPAP Udhampur			
			O	22.62		
			S	-	22.62	(+)4.09

GRANT NO. 28 (Contd.)

5. Entire provision in respect of below noted heads remained unutilized throughout the year; the reasons for which were not intimated.

Head					Total Grant/ Appropriation (Lakh of rupees)
2501	01	800	0011	State Plan Normal	
			0004	IRDP Kashmir	73.77
2515	102	0099		General	
			0574	Bench Mark Survey(Kashmir)	11.60

6. Expenditure in respect of the following heads was incurred without budgetary provision; reasons thereof were not intimated

Head					Actual Expenditure (Lakh of rupees)
2501	01	800	0011	State Plan Normal	
			0071	IREP Kashmir	68.10
2515	001	0099		General	
			0055	Agriculture Production Officers/B.D.Os(Kashmir)	2.77
			0105	Agriculture Production Officers/B.D.Os(Jammu)	4.62
2515	102	0099		General	
			0029	Assistant Commissioner Development(Kashmir)	14.70
			0097	Rural Engineering Department (Jammu)	1.30
			0111	Director Rural Development(Jammu)	1,27.85
2515	800	0031		Centrally Sponsored Scheme	
			0230	Rural Sanitation	11.45
2515	800	0099			
			0230	Rural Sanitation	15.63

Capital Section

7. The supplementary grant of Rs.3,08.35 lakh proved insufficient in view of the final excess of Rs.23,04.76 lakh. The excess of Rs.23,04,75,923 requires regularization. Excess in the grant occurred during the previous year also.

GRANT NO. 28 (Contd.)

8. Significant excess has occurred in respect of below mentioned scheme.

Head	Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
	(Lakh of rupees)		
4515 103 0011	State Plan Normal		
0023	Employment Assurance Scheme (Kashmir)		
O	4,40.00		
S	-	21,48.21	(+)17,08.21
	4,40.00		

9. Saving in the grant occurred mainly under the following head; reasons for which have not been intimated.

Head	Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
	(Lakh of rupees)		
4515 102 0011	State Plan Normal		
0230	Rural Sanitation		
O	1,34.40		
S	-	44.18	(-)90.22
	1,34.40		
4515 103 0011	State Plan Normal		
0024	Employment Assurance Scheme(Jammu)		
O	4,40.00		
S	-	30.36	(-)4,09.64
	4,40.00		
0051	Community Development and Panchayat Kashmir		
O	55.00		
S	-	2.06	(-)52.94
	55.00		
0051	Community Development and Panchayat Jammu		
O	55.00		
S	-	6.39	(-)48.61
	55.00		

10. Expenditure in respect of the following heads was incurred without budgetary provision; reasons thereof were not intimated.

Head	Actual Expenditure
	(Lakh of rupees)
4515 103 0011	State Plan Normal
0026	Rural Development Jammu
	13,10.96
1669	J.G.S.Y
	1,36.09

GRANT NO. 28 (Concl.)

Head				Actual Expenditure (Lakh of rupees)
4515	103	0011	State Plan Normal	
		1670	S.G.S.Y	2,49.42
		1672	11th Finance Commission	14,03.38
		1790	P.M.G.S.Y	74.13
4515	800	0011	State Plan Normal	
		0397	Other Expenditure	2.05
		1349	Other Expenditure	7,38.49
		1671	Indira Awas Yojana	4,87.49
		1672	11th Finance Commission	4,72.98

11. Entire provision in respect of below noted head remained unutilized throughout the year; the reasons for which were not intimated.

Head				Total Grant/ Appropriation (Lakh of rupees)
4515	102	0011	State Plan Normal	
		0046	DPAP Udhampur	1,98.00
		0059	DPAP Doda	1,50.00
4515	102	0011	State Plan Normal	
		1521	I R E P	13.00
		2050	Integrated Waste Land Development Programme	50.00
4515	103	0011	State Plan Normal	
		0003	IRDP Jammu	1,92.20
		0004	IRDP Kashmir	3,53.00
		0064	JRY Jammu	4,45.50
4515	103	0011	State Plan Normal	
		0341	JRY Kashmir	4,67.00
		2090	RSVY	15,00.00

GRANT NO. 29 – TRANSPORT DEPARTMENT

MAJOR HEADS

2041	Taxes on Vehicles
2070	Other Administrative Services
4059	Capital Outlay on Public Works
5055	Capital Outlay on Road Transport
7055	Loans for Road Transport
7075	Loans to Other Transport Services

		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
(Rupees in thousand)				
REVENUE VOTED				
Original	13,32,76			
		13,32,76	11,10,90	(-)2,21,86
Supplementary	-			
Amount surrendered during the year				...
CAPITAL VOTED				
Original	26,88,08			
		27,51,94	30,94,98	(+)3,43,04
Supplementary	63,86			
Amount surrendered during the year				...
Notes and Comments:				

Revenue Section

1. Original provision of Rs.13,32.76 lakh proved excessive in view of final savings of Rs.2,21.86 lakh which was not surrendered through out the year. Saving occurred during the previous year also.
2. Significant saving occurred mainly under the following heads; reasons for which were not communicated.

Head		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
(Lakh of rupees)				
2041	001 0099			
	0378			
	General			
	Transport Commissioners Office			
	O	1,30.93		
	S	-		
		1,30.93	61.98	(-)68.95

GRANT NO. 29 (Contd.)

Head	Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
		(Lakh of rupees)	
2070 114 0099 General			
0393 Director State Motor Garages			
O 9,38.64			
S -	9,38.64	7,23.74	(-)2,14.90

3 Excess occurred mainly under the following heads, reasons for which have not been intimated

Head	Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
		(Lakh of rupees)	
2041 101 0099 General			
0373 Regional Transport Office Kashmir			
O 80.15			
S -	80.15	1,31.35	(+)51.20
2070 114 0099 General			
0393 State Motor Garages (Plan)			
O 1,09.19			
S -	1,09.19	1,24.51	(+)15.32

Capital Section

4 Supplementary grant of Rs.63.86 lakh proved inadequate in view of the excess of Rs.3,43.04 lakh over the total provision. Final excess of Rs.3,43,03,673 requires regularization.

5 Against the provision of Rs.1,90.00 lakh placed in lumpsum under Major Head 5055-Capital Outlay on Road Transport only Rs.4,29.72 lakh were utilized resulting in over all excess of Rs.2,39.72 lakh reasons thereof were not intimated.

6 Saving occurred mainly under the following head; reasons for which have not been intimated.

Head	Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
		(Lakh of rupees)	
7055 190 0099 General			
0381 Loan to J&K SRTC			
O 23,23.08			
S -	23,23.08	21,15.83	(-)2,07.25

GRANT NO. 29 (Concl.)

- 7 Expenditure of Rs.5,49.43 lakh in respect of Major Head 7075 Loans to Other Transport Services was incurred without any budgetary provision; reasons there of have not been intimated.
- 8 Entire provision of Rs.2,38.86 lakh (original Rs.1,75.00 lakh and supplementary Rs.63.86 lakh) under major Head 4059 Capital Outlay on Public Works has remained unutilized through out the year ;reasons for which were not communicated.
9. Depreciation Reserve Fund:- In order to provide fund for meeting the cost of renewals and replacements of plant and machinery, vehicles etc. amounts were transferred to "Depreciation Reserve Fund - Transport" against the provision made under the Major Head 3055-Road Transport Services under this grant prior to conversion of Government Transport Undertaking into Jammu and Kashmir Road Transport Corporation on 1st September 1976

There was no transaction in relation to the fund during 2004-05. The fund had a credit balance of Rs.1,56.02 lakh on 31st March, 2005 as shown in Statement No.16 of Finance Accounts 2004-05.

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

APPENDICES

APPENDIX-I

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

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

S. No	Number and name of the Grant	Major head of Account	Amount of Advance Sanctioned Rupees in thousand	Date of Sanction	Expenditure not Recouped to the fund Rupees in thousand
1.	14 -Revenue Department	2029-Land Revenue	10,50	30-04-1999	2,00
2.	14 -Revenue Department	2029-Land Revenue	44	17-12-1999	*
3.	02- Home Department	2055-Police	2,00	31-05-2000	2,00
4.	02- Home Department	2055-Police	5,91	08-05-2002	5,91
5.	06- Power Development Department	2801-Power	10,00	26-06-2003	9,90
6.	02- Home Department	2055-Police	50	30-06-2003	**
7.	02- Home Department	2055-Police	1,23	18-07-2003	1,23
8.	17- Health and Medical Education Department	2210- Medical and Public Health	5,68	29-08-2003	5,68
9.	02- Home Department	2055-Police	50	9-10-2003	50
10.	17- Health and Medical Education Department	2210- Medical and Public Health	12,55	21-10-2003	12,55
11.	02- Home Department	2055-Police	39	17-03-2005	39
				TOTAL	40,16

*Rs.25 only ** Rs.27 only

Note:- Sanction orders to the tune of Rs.47.51 lakh were issued/ revalidated by the Government during 2004-05 out of the Fund Account, out of which the drawals to the extent of Rs.46.80 lakh were made. Although the approved corpus of the Contingency Fund is Rs.40.00 lakh the further drawals made during the year 2004-05 to the extent of Rs.46.80 lakh proved irregular in absence of any credit balance actually available in the Fund Account. Matter stands referred to the Finance Department in July,2005. Reply still awaited.

APPENDIX-

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

Number and name of Grant	Budget Estimates	
	Revenue	Capital
(Rupees in thousand)		
1 General Administration Department	50,00	-
5 Ladakh Affairs Department	7,50,00	1,25,00
6 Power Development Department	40,00,00	-
12 Agriculture Department	-	9,54,00
15 Consumer Affairs Public Distribution Department	-	4,93,46,37
16 Public Works Department	46,87,50	-
19 Housing and Urban Development Department	1,10,00	-
22 Irrigation and Flood Control Department	33,00	-
23 Public Health Engineering Department	1,80,00	-
25 Labour Stationery and Printing Department	35,00	-
Total	98,45,50	5,04,25,37

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

Revenue	Actuals		Actuals compared with Budget Estimates	
	Revenue	Capital	More(+) Less(-) Revenue	More(+) Less(-) Capital
			(Rupees in thousand)	
	1,50	-	(-) 48,50	-
	14,09	21,57	(-)7,35,91	(-)1,03,43
	16,95,96	22,19	(-)23,04,04	(+)22,19
	-	6,73,56	-	(-)2,80,44
	-	4,72,62,08	-	(-)20,84,29
	42,71,25	-	(-)4,16,25	-
	-	-	(-)1,10,00	-
	8,17	8,32	(-)24,83	(+)8,32
	21,83	11	(-)1,58,17	(+)11
	9,16	-	(-)25,84	-
	60,21,96	4,79,87,83	(-) 38,23,54	(-)24,37,54



