

03748

GOVERNMENT OF JAMMU AND KASHMIR

APPROPRIATION ACCOUNTS

2008-2009

APPROPRIATION ACCOUNTS

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INTRODUCTORY

This compilation containing the Appropriation Accounts of Government of Jammu and Kashmir for the year 2008-09 presents the accounts of sums expended in the year ended 31st March, 2009 compared with the sums specified in the schedules appended to the Appropriation Acts passed under Sections 81 and 82 of the Constitution of Jammu and Kashmir.

In these Accounts –

‘O’ stands for original grant or appropriation

‘S’ stands for supplementary grant or appropriation

‘R’ stands for re-appropriations, withdrawals or surrenders sanctioned by the competent authority.

Charged Appropriations and expenditure are shown in italics.

2. In a significant departure from the budgetary practice envisaged in Jammu & Kashmir Budget Manual, the State Government placed lumpsum Budgetary Grants with the controlling officers against some specific schemes having various primary units and the Drawing and Disbursing Officers continued to incur expenditure on various schemes, not contemplated in the approved Demand for Grants.

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

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

- (a) making comparisons of excess/ savings sub head-wise to the extent of Rs.60,55.23 crore which constitutes 30 percent of total provision of Rs.2,03,20.74 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	1,05,67,06	90,58,94	15,08,12	-
<i>Charged</i>	7,78,78	7,21,19	57,59	-
Capital-				
Voted	35,38,50	25,79,35	9,59,15	-
2 Home Department-				
Revenue-				
Voted	17,21,67,61	16,34,22,82	87,44,79	-
<i>Charged</i>	82,75	74,16	8,59	-
Capital-				
Voted	11,83,41	11,63,68	19,73	-
3 Planning and Development Department-				
Revenue-				
Voted	96,57,55	54,82,60	41,74,95	-
Capital-				
Voted	3,94,99,40	2,47,10,62	1,47,88,78	-
4 Information Department-				
Revenue-				
Voted	20,95,00	17,16,01	3,78,99	-
Capital-				
Voted	2,87,00	1,18,70	1,68,30	-

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	1,98,23,39	1,99,57,58	-	1,34,19
Capital-				(1,34,19,444)
Voted	1,44,39,00	1,24,55,23	19,83,77	-
6 Power Development Department-				
Revenue-				
Voted	23,84,08,08	21,88,70,64	1,95,37,44	-
Capital-				
Voted	11,76,23,23	11,82,22,07	-	5,98,84 (5,98,83,743)
7 Education Department-				
Revenue-				
Voted	13,98,86,84	11,82,65,06	2,16,21,78	-
Capital-				
Voted	1,94,23,81	1,36,64,79	57,59,02	-
8 Finance Department-				
Revenue-				
Voted	12,84,52,27	13,43,17,48	-	58,65,21 (58,65,20,657)
<i>Charged</i>	<i>16,00,30,00</i>	<i>15,77,22,89</i>	<i>23,07,11</i>	-
Capital-				
Voted	5,29,10,00	96,86,94	4,32,23,06	-
<i>Charged</i>	<i>6,11,20,00</i>	<i>33,51,60,45</i>	-	27,40,40,45 (27,40,40,45,255)

SUMMARY OF APPROPRIATION ACCOUNTS (Contd.)

Number and Name of Grant or Appropriation	Amount of Grant/ Appropriation	Expenditure	Saving	Excess
9 Parliamentary Affairs Department-	-			
Revenue-				
Voted	16,82,35	15,90,26	92,09	-
<i>Charged</i>	<i>59,60</i>	<i>33,11</i>	<i>26,49</i>	-
Capital-				
Voted	2,00,00	17,48	1,82,52	-
10 Law Department-				
Revenue-				
Voted	1,36,90,87	1,11,57,18	25,33,69	-
<i>Charged</i>	<i>10,30,00</i>	<i>8,32,54</i>	<i>1,97,46</i>	-
11 Industries and Commerce Department-				
Revenue-				
Voted	1,05,01,67	95,85,53	9,16,14	-
Capital-				
Voted	1,12,45,88	1,28,22,20	-	15,76,32 (15,76,32,433)
12 Agriculture Department-				
Revenue-				
Voted	3,16,18,77	2,98,99,06	17,19,71	-
Capital-				
Voted	94,52,12	1,08,30,04	-	13,77,92 (13,77,91,862)

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	1,98,00,31	1,92,75,73	5,24,58	-
Capital-				
Voted	17,58,68	9,09,32	8,49,36	-
14 Revenue Department-				
Revenue-				
Voted	3,04,58,69	2,87,36,75	17,21,94	-
Capital-				
Voted	1,64,27,30	19,05,69	1,45,21,61	-
15 Consumer Affairs and Public Distribution Department-				
Revenue-				
Voted	3,61,62	4,02,87	-	41,25 (41,25,061)
Capital-				
Voted	8,38,31,41	9,16,24,57	-	77,93,16 (77,93,16,025)
16 Public Works Department-				
Revenue-				
Voted	4,23,45,16	3,92,92,67	30,52,49	-
Capital-				
Voted	8,70,35,33	10,36,08,48	-	1,65,73,15 (1,65,73,15,270)

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	7,21,58,83	6,46,92,89	74,65,94	-
	Capital-				
	Voted	2,37,99,89	1,66,93,81	71,06,08	-
18	Social Welfare Department-				
	Revenue-				
	Voted	2,13,54,99	2,05,55,26	7,99,73	-
	Capital-				
	Voted	1,76,40,82	1,37,40,88	38,99,94	-
19	Housing and Urban Development Department-				
	Revenue-				
	Voted	1,92,44,23	1,99,40,94	-	6,96,71
	Capital-				
	Voted	4,45,99,37	1,66,09,84	2,79,89,53	-
20	Tourism Department-				
	Revenue-				
	Voted	62,26,54	91,38,10	-	29,11,56
	Capital-				
	Voted	1,10,16,34	1,42,60,36	-	32,44,02
					(32,44,01,536)
21	Forest Department-				
	Revenue-				
	Voted	2,53,57,32	2,27,48,75	26,08,57	-
	Capital-				
	Voted	68,55,25	44,54,62	24,00,63	-

SUMMARY OF APPROPRIATION ACCOUNTS (Contd.)

	Number and Name of Grant or Appropriation	Amount of Grant/ Appropriation	Expenditure	Saving	Excess
(Rupees in thousand)					
22	Irrigation and Flood Control Department-				
	Revenue-				
	Voted	2,28,14,46	2,15,67,50	12,46,96	-
	Capital-				
	Voted	2,23,57,19	2,82,09,14	-	58,51,95 (58,51,95,303)
23	Public Health Engineering Department-				
	Revenue-				
	Voted	4,26,91,30	4,34,11,47	-	7,20,17 (7,20,17,183)
	Capital-				
	Voted	5,07,10,00	5,06,04,34	1,05,66	-
24	Hospitality Protocol and Toshakhana Department-				
	Revenue-				
	Voted	95,66,13	89,11,14	6,54,99	-
	Capital-				
	Voted		14,23,52	-	14,23,52 (14,23,52,363)
25	Labour Stationery and Printing Department-				
	Revenue-				
	Voted	32,07,18	41,79,73	-	9,72,55 (9,72,54,776)
	Capital-				
	Voted	78,04,26	3,60,72	74,43,54	-

SUMMARY OF APPROPRIATION ACCOUNTS (Contd.)

Number and Name of Grant or Appropriation	Amount of Grant/ Appropriation	Expenditure	Saving	Excess
(Rupees in thousand)				
26 Fisheries Department-				
Revenue-				
Voted	23,14,70	22,62,94	51,76	
Capital-				
Voted	9,68,92	9,82,36	-	13,44 (13,43,547)
27 Higher Education Department-				
Revenue-				
Voted	2,02,57,21	2,41,61,28	-	39,04,07 (39,04,07,060)
Capital-				
Voted	1,69,48,10	89,73,46	79,74,64	-
28 Rural Development Department-				
Revenue-				
Voted	1,10,33,77	1,07,75,95	2,57,82	-
Capital-				
Voted	1,40,03,28	65,58,65	74,44,63	-
29 Transport Department-				
Revenue-				
Voted	19,32,94	16,48,63	2,84,31	-
Charged	2,38	2,38	-	-
Capital-				
Voted	37,35,40	35,60,58	1,74,82	
Revenue-				
Voted	1,12,96,76,84	1,06,50,25,76	7,98,96,79	1,52,45,71
Charged	16,19,83,51	15,93,86,27	25,97,24	-
Capital-				
Voted	67,92,93,89	57,07,51,44	14,69,94,77	3,84,52,32
Charged	6,11,20,00	33,51,60,45	-	27,40,40,45

SUMMARY OF APPROPRIATION ACCOUNTS (Contd.)

The excesses over the following voted grants require regularisation;

Revenue Portion

- 5- Ladakh Affairs Department-
- 8- Finance Department
- 15- Consumer Affairs and Public Distribution Department
- 19- Housing and Urban Development Department-
- 20- Tourism Department-
- 23- Public Health Engineering Department-
- 25- Labour Stationery and Printing Department-
- 27- Higher Education Department-

Capital Portion

- 6- Power Development Department-
- 11- Industries and Commerce Department-
- 12- Agriculture Department-
- 15- Consumer Affairs and Public Distribution Department-
- 16- Public Works Department-
- 20- Tourism Department-
- 22- Irrigation and Flood Control Department-
- 24- Hospitality Protocol and Toshakhana Department-
- 26- Fisheries Department-

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

Capital Portion

- 8- Finance Department

The expenditure shown in Summary of Appropriation Accounts does not include an amount of Rs.42,21,974 met by advances from the Contingency Fund which was not recouped to the fund before the close of year, as no provision for recoupment was provided for in the Demand for Grants against the said Advances. Details are given in Appendix-I

SUMMARY OF APPROPRIATION ACCOUNTS (Concl'd.)

As the Grants and Charged Appropriations are for gross amounts required for expenditure, the expenditure figures shown against them do not include recoveries adjusted in accounts in reduction of expenditure. The net expenditure figures are shown in the Finance Accounts. The reconciliation between the total expenditure as shown in the Appropriation Accounts for the year 2008-2009 and the Finance Accounts for that year is given below:-

	Charged		Voted	
	Revenue	Capital	Revenue	Capital
	(Rupees in thousand)			
Total Expenditure Appropriation Accounts	15,93,86,27	33,51,60,45	1,06,50,25,76	57,07,51,44
Deduct Recoveries shown in Appendix-II	-	-	1,96,66,58	7,00,86,74
Net Total Expenditure as shown in Statement No. 10 of the Finance Accounts	15,93,86,27	33,51,60,45	1,04,53,59,18	50,06,64,70

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

Certificate of the Comptroller and Auditor General of India.

This compilation containing the Appropriation Accounts of the Government of Jammu and Kashmir State for the year ending 31-03-2009 presents the accounts of the sums expended in the year compared with the sums specified in the schedules appended to the Appropriation Acts passed under Articles 204 and 205 of the Constitution of India. The Finance Accounts of the Government for the year showing the receipts and disbursements of the Government for the year together with the financial results disclosed by the revenue and capital accounts, the accounts of the public debt and the liabilities and assets as worked out from the balances recorded in the accounts are presented in a separate compilation.

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

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

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

On the basis of the information and explanations that my officers required and have obtained, and according to the best of my information as a result of test audit of the accounts and on consideration of explanations given, I certify that, to the best of my knowledge and belief, the Appropriation Accounts read with observations in this compilation give a true and fair view of the accounts of the sums expended in the year ended 31-03-2009 compared with the sums specified in the schedules appended to the Appropriation Acts passed by the State Legislature under Articles 204 and 205 of the Constitution of India.

Points of interest arising from study of these accounts as well as test audit conducted during the year or earlier years are contained in my Reports on the Government of Jammu and Kashmir being presented separately for the year ended 31-03-2009

Date: 07 Jan 2010

Place: New Delhi



(VINOD RAI)

Comptroller and Auditor General of India

GRANT NO. 1 - GENERAL ADMINISTRATION DEPARTMENT

MAJOR HEADS

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

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

Revenue :

Voted-

Original	1,05,67,06
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Supplementary	-	1,05,67,06	90,58,94	(-)15,08,12
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Amount surrendered during the year				...
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Charged

Original	5,85,43
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	7,78,78	7,21,19	(-)57,59
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Supplementary	1,93,35
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Amount surrendered during the year				...
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GRANT NO. 1 (Contd.)

	Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
(Rupees in thousand)			
Capital : Voted- Original	35,38,50		
Supplementary	-	35,38,50	25,79,35
Amount surrendered during the year			(-)9,59,15

Notes and Comments:

Revenue Section

- In Revenue Voted Section, original provision of Rs. 1,05,67.06 lakh proved excessive in view of the final saving of Rs.15,08.12 lakh. No portion of final saving of Rs. 15,08.12 lakh was anticipated and surrendered.
- Persistent saving in the Grant (Revenue Voted side) occurred during the last five years also.

Year	Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving (-)
2003-2004	1,27,83.99	1,04,35.84	(-)23,48.15
2004-2005	1,19,52.94	1,04,80.16	(-)14,72.78
2005-2006	1,33,02.10	1,15,50.38	(-)17,51.32
2006-2007	84,08.08	82,17.66	(-)1,90.42
2007-2008	96,61.18	78,89.00	(-)17,72.18

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

Head	Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving (-)
2013			
101			
0099	General		
0412	Education Department		
	O 14.80		
	S -	14.80	1.91
			(-)12.89
0418	Finance Department		
	O 12.80		
	S -	12.80	6.39
			(-)6.41

GRANT NO. 1 (Contd.)

Head			Total Grant/ Appropriation	Actual Expenditure	Saving (-)
			(Lakh of rupees)		
2013	101	0099	General		
		0426	Social Welfare Department		
			O 17.80		
			S -	17.80	4.49
					(-)13.31
		0429	Forest Department		
			O 14.00		
			S -	14.00	6.38
					(-)7.62
		0431	Chief Ministers Secretariat		
			O 34.90		
			S -	34.90	14.55
					(-)20.35
		0437	Transport Department		
			O 15.80		
			S -	15.80	5.02
					(-)10.78
		0440	Public Works Department		
			O 38.75		
			S -	38.75	13.60
					(-)25.15
		0445	Power Development Department		
			O 11.80		
			S -	11.80	3.34
					(-)8.46
		0477	Health and Medical Education		
			O 26.60		
			S -	26.60	7.21
					(-)19.39
2013	03	101	0099	General	
			0479	Revenue Department	
				O 13.80	
				S -	13.80
					4.16
					(-)9.64
			0490	Industries and Commerce Department	
				O 26.10	
				S -	26.10
					10.17
					(-)15.93

GRANT NO. 1 (Contd.)

Head				Total Grant/ Appropriation	Actual Expenditure	Saving (-)
				(Lakh of rupees)		
2013	03	101	0099 General		-	
			0507 Law Department			
			O 12.80			
			S -	12.80	2.91	(-)9.89
			0508 Consumer Affairs and Public Distribution Department			
			O 17.30			
			S -	17.30	3.41	(-)13.89
			0519 Department of Administrative Reforms and Inspection			
			O 16.80			
			S -	16.80	2.72	(-)14.08
			1341 Rural Development Department			
			O 24.60			
			S -	24.60	9.97	(-)14.63
			1825 Planning Department			
			O 30.80			
			S -	30.80	4.83	(-)25.97
			1936 Technical Education Department			
			O 14.80			
			S -	14.80	4.58	(-)10.22
2052		090	0099 General			
			0418 Finance Department			
			O 3,96.25			
			S -	3,96.25	3,03.75	(-)92.50
			0431 Chief Ministers Secretariat			
			O 2,20.87			
			S -	2,20.87	1,38.44	(-)82.43
			0443 Home Department			
			O 1,74.32			
			S -	1,74.32	1,34.40	(-)39.92

GRANT NO. 1 (Contd.)

Head			Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving (-)
2052	090	0099 General			
		0479 Revenue Department			
		O 1,29.03			
		S -	1,29.03	1,05.88	(-)23.15
		0507 Law Department			
		O 3,74.31			
		S -	3,74.31	3,02.25	(-)72.06
		0518 General Admn. Department			
		O 10,26.20			
		S -	10,26.20	6,56.70	(-)3,69.50
2052	092	0099 General			
		0451 Translation Cell of Law Department			
		O 72.73			
		S -	72.73	43.35	(-)29.38
		0463 Board of Professional Entrance Examination			
		O 83.59			
		S -	83.59	60.73	(-)22.86
		0519 Department of Administrative Reforms and Inspection			
		O 1,16.15			
		S -	1,16.15	32.47	(-)83.68
2055	117	0099 General			
		0460 Civil Aviation Department			
		O 3,00.00			
		S -	3,00.00	1,50.15	(-)1,49.85
2070	104	0099 General			
		0517 Commissioner of Vigilance			
		O 8,26.50			
		S -	8,26.50	8,09.00	(-)17.50
2070	800	0099 General			
		0244 Direction and Administration			
		O 1,30.00			
		S -	1,30.00	93.55	(-)36.45

GRANT NO. 1 (Contd.)

Head			Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving (-)
2251	090	0099 General			
		0419 Commissioner Education			
		O 1,60.77			
		S -	1,60.77	1,26.96	(-)33.81
3435 04	800	0099 General			
		2172 Additional Director Council for Science and Technology			
		O 1,03.70			
		S -	1,03.70	98.00	(-)5.70
3451	090	0099 General			
		0411 Information Department			
		O 60.51			
		S -	60.51	36.92	(-)23.59
		0425 Agriculture Department			
		O 1,90.09			
		S -	1,90.09	1,75.39	(-)14.70
		0429 Forest Department			
		O 1,61.70			
		S -	1,61.70	1,40.07	(-)21.63
		0445 Power Development Department			
		O 1,47.74			
		S -	1,47.74	1,17.10	(-)30.64
		0446 Ladakh Affairs Department			
		O 37.70			
		S -	37.70	32.05	(-)5.65
		0465 Hospitality and Protocol Department			
		O 36.79			
		S -	36.79	26.30	(-)10.49
		0467 Labour Department			
		O 82.40			
		S -	82.40	73.50	(-)8.90
		0469 Animal and Sheep Husbandry Department			
		O 85.75			
		S -	85.75	74.63	(-)11.12

GRANT NO. 1 (Contd.)

Head			Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving (-)
3451	090	0099	General		
		0472	Co-operative Department		
		O	57.98	-	
		S	-	57.98	(-)11.07
		0490	Industries and Commerce Department		
		O	1,99.70		
		S	-	1,99.70	(-)50.02
		0508	Consumer Affairs and Public Distribution Department		
		O	1,47.09		
		S	-	1,47.09	(-)44.21
		1341	Rural Development Department		
		O	1,43.45		
		S	-	1,43.45	(-)12.54
		1825	Planning Department		
		O	1,67.67		
		S	-	1,67.67	(-)23.05
3451	101	0099	General		
		0442	Advisory Board for Gujjar and Bakerwals		
		O	44.97		
		S	-	44.97	(-)25.91

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

Head			Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Excess (+)
2052	092	0099	General		
		0420	State Subject Commission Revenue Department		
		O	22.01		
		S	-	22.01	(+)3.74

GRANT NO. 1 (Contd.)

Head			Total Grant/ Appropriation	Actual Expenditure	Excess (+)
			(Lakh of rupees)		
2052	092	0099 General			
		0448 Training Branch -General Department			
		O 81.64			
		S -	81.64	1,22.36	(+)40.72
		0516 Service Selection Board			
		O 3,00.23			
		S -	3,00.23	3,94.24	(+)94.01
2070	105	0099 General			
		0456 Jammu and Kashmir Special Tribunal			
		O 1,38.45			
		S -	1,38.45	1,40.34	(+)1.89
2070	800	0099 General			
		0262 Institute of Management and Public Administration			
		O 3,42.00			
		S -	3,42.00	4,23.63	(+)81.63
2251	090	0099 General			
		0332 State Board of Technical Education			
		O 52.68			
		S -	52.68	58.45	(+)5.77
		0412 Education Department			
		O 2,39.95			
		S -	2,39.95	3,53.71	(+)1,13.76
		0421 Health and Medical Education Department			
		O 1,53.80			
		S -	1,53.80	1,55.50	(+)1.70
		0430 Secretariat Dispensary			
		O 21.20			
		S -	21.20	27.89	(+)6.69
		1237 Housing and Urban Development Department			
		O 1,62.25			
		S -	1,62.25	1,66.39	(+)4.14

GRANT NO. 1 (Contd.)

Head	Total Grant/ Appropriation	Actual Expenditure	Excess (+)
	(Lakh of rupees)		
2501 105 0099	General		
	1521 IREP		
	O 1,57.86		
	S -	1,57.86	6,15.22
			(+)4,57.36
3435 04 800 0099	General		
	2173 Chief Executive Officer J A K E D A		
	O 1,34.85		
	S -	1,34.85	1,46.83
			(+)11.98
3451 090 0099	General		
	0437 Transport Department		
	O 81.48		
	S -	81.48	84.54
			(+)3.06
	0440 Public Works Department		
	O 2,51.70		
	S -	2,51.70	2,86.09
			(+)34.39
3452 001 0099	General		
	0244 Direction and Administration		
	O 4,51.65		
	S -	4,51.65	4,97.55
			(+)45.90

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

Head	Actual Expenditure
	(Lakh of rupees)
2070 105 0099	General
	0485 Advisory Board under P S Acts 78
	2190 Committee for EOD
	2.07
	18.56
2501 01 800 0099	General
	1354 Setting up of Integrated Rural Energy Planning Cells at State
	53.33
105 2171	Project Director IREP
	5,27.70

GRANT NO. 1 (Contd.)

Head				Actual Expenditure (Lakh of rupees)
3435	800	0099	General	
		2179	Director Ecology Environment and Remote Sensing	15.35
3435	60 800		Other Expenditure	7.50
6.	Entire provision in respect of below noted Schemes remained un-utilized throughout the year; reasons thereof were not communicated.			

Head				Total Grant/ Appropriation (Lakh of rupees)
2052	090	0011	State Plan Normal	
		0712	Information and Technology	2,00.50
2052	092	0099	General	
		1342	Facility to Ex-Chief Minister	23.94
2055	117	0099	General	
		0431	Chief Minister's Secretariat	12,00.00
2070	800	0011	State plan Normal	
		0262	Institute of Management and Public Administration	79.68
3452	80 001	0011	State Plan Normal	
		0244	Direction and Administration	36.93
7.	Lumpsum provision of Rs. 9.78 lakh was placed under Major Head 2015 Election, while as different Drawing and Disbursing Officers have incurred the expenditure to the tune of Rs.1,20.79, resulting in excess of Rs.1,11.01 lakh. Reasons for placement of lumpsum provision under the said Head were not intimated to the audit.			
8.	In the <i>Charged</i> section, supplementary appropriation of Rs. 1, 93.35 lakh proved excessive in view of the final saving of Rs.57.59 lakh (detailed below). No portion of final saving of Rs. 57.59 lakh was anticipated and surrendered.			

Head				Total Grant/ Appropriation	Actual Expenditure	Saving(-)
				(Lakh of rupees)		
2012	090	0099	General			
		0461	Secretariat			
		O	2,71.59			
		S	1,37.65	4,09.24	3,77.09	(-)32.15
2051	102	0099	General			
		0439	State Public Service Commission			
		O	3,13.84			
		S	55.70	3,69.54	3,44.10	(-)25.44

GRANT NO. 1 (Contd.)

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

Year	Total Grant/ Appropriation	Actual Expenditure	Saving (-)
(Lakh of rupees)			
2003-2004	3,71.26	3,28.85	(-)42.41
2004-2005	3,87.73	3,61.67	(-)26.06
2005-2006	4,60.64	4,37.27	(-)23.37
2006-2007	4,81.34	4,53.54	(-)27.80
2007-2008	5,93.74	5,59.91	(-)33.83

Capital Section

10. Original provision of Rs. 35, 38.50 lakh in the Capital Section proved excessive in view of the final saving of Rs. 9, 59.15 lakh. No portion of final saving of Rs 9, 59.15 lakh was anticipated and surrendered.

11. Persistent savings in the Grant occurred during the last five years also.

Year	Total Grant/ Appropriation	Actual Expenditure	Saving (-)
(Lakh of rupees)			
2003-2004	12,48.00	2,63.09	(-)9,84.91
2004-2005	15,08.00	8,17.33	(-)6,90.67
2005-2006	25,09.00	7,89.72	(-)17,19.28
2006-2007	36,07.13	22,34.56	(-)13,72.57
2007-2008	50,41.50	29,94.98	(-)20,46.52

12. Significant saving occurred under the following Heads; reasons for which were not intimated.

Head	Total Grant/ Appropriation	Actual Expenditure	Saving(-)
(Lakh of rupees)			
4515	102	0011 State Plan Normal 1521 I R E P O 83.00 S -	83.00 31.82 (-)51.18
5425	800	0011 State Plan Normal 0868 Scientific Service and Research O 4,95.00 S -	4,95.00 4,40.60 (-)54.40

GRANT NO. 1 (Concl'd.)

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

Head	Total Grant/ Appropriation	Actual Expenditure	Excess (+)
		(Lakh of rupees)	
4070	800 0011 State Plan Normal		
	0262 Institute of Management and Public Administration		
	O 55.00		
	S -	4,01.15	(+)3,46.15
4075	800 0011 State Plan Normal		
	0712 Information and Technology		
	O 12,71.00		
	S -	16,90.17	(+)4,19.17

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

Head	Actual Expenditure
	(Lakh of rupees)
4075	800 0031 Centrally Sponsored Schemes
	0712 Information and Technology
	15.61

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

Head	Total Grant/ Appropriation
	(Lakh of rupees)
5425	800 0011 State Plan Normal
	1700 New Renewable Sources of Energy
	1,64.50
5452	80 800 0011 State Plan Normal
	0270 Civil Aviation
	14,70.00

GRANT NO. 2 - HOME DEPARTMENT

MAJOR HEADS

2055	Police				
2056	Jails				
2070	Other Administrative Services				
2235	Social Security and Welfare				
4059	Capital Outlay on Public Works				
4070	Capital Outlay on Other Administrative Services				
4250	Capital Outlay on Other Social Services				
		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)	
		(Rupees in thousand)			
Revenue :					
Voted-					
Original	14,31,48,98	17,21,67,61	16,34,22,82	(-)87,44,79	
Supplementary	2,90,18,63				
Amount surrendered during the year				...	
<i>Charged</i>					
Original	-	82,75	74,16	(-)8,59	
Supplementary	82,75				
Amount surrendered during the year				...	
Capital :					
Voted-					
Original	1,30,00	11,83,41	11,63,68	(-)19,73	
Supplementary	10,53,41				
Amount surrendered during the year				...	
Notes and Comments:					

Revenue Section

- Supplementary Grant of Rs. 2,90,18.63 lakh proved excessive in view of the final saving of Rs.87,44.79 lakh. No portion of the final saving was anticipated and surrendered.

GRANT NO. 2 (Contd.)

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

Year	Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving (-)
2003-2004	11,02,34.15	9,88,27.70	(-)1,14,06.45
2004-2005	10,87,14.21	9,71,34.12	(-)1,15,80.09
2005-2006	11,74,35.10	10,59,30.84	(-) 1,15,04.26
2006-2007	13,01,83.94	11,93,54.47	(-) 1,08,29.47
2007-2008	14,74,75.50	12,68,77.18	(-)2,05,98.32

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

Head	Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving (-)
2055 001 0099 General			
0780 Traffic Police			
O 2,17.78			
S -	2,17.78	90.43	(-)1,27.35
2055 003 0099 General			
0181 Education and Training			
O 9,15.81			
S -	9,15.81	8,90.39	(-)25.42
2055 101 0099 General			
0783 CID Staff for Protecting Hijacking			
O 7,88.50			
S -	7,88.50	5,95.85	(-)1,92.65
0785 CID VIP Security			
O 8,54.10			
S -	8,54.10	7,06.24	(-)1,47.86
1357 Security Wing			
O 23,95.65			
S -	23,95.65	19,58.63	(-)4,37.02
2055 104 0099 General			
0769 JKAP 12 th Bn.			
O 11,95.65			
S -	11,95.65	11,35.70	(-)59.95

GRANT NO. 2 (Contd.)

Head			Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving (-)
2055	104	0099 General			
		0771 JKAP 11 th Bn			
		O 13,81.90			
		S -	13,81.90	11,93.61	(-)1,88.29
		0773 JKAP 9 th Bn			
		O 11,68.55			
		S -	11,68.55	10,66.88	(-)1,01.67
		0774 Special Police JKAP 3rd Bn			
		O 16,40.90			
		S -	16,40.90	10,60.43	(-)5,80.47
		0775 JKAP 8 th Bn			
		O 13,10.30			
		S -	13,10.30	12,56.41	(-)53.89
		0777 JKAP 7 th Bn			
		O 12,57.80			
		S -	12,57.80	11,30.94	(-)1,26.86
		0787 JKAP 4 th Bn			
		O 14,75.40			
		S -	14,75.40	13,09.00	(-)1,66.40
		0788 JKAP 6 th Bn			
		O 13,42.10			
		S -	13,42.10	13,02.45	(-)39.65
		1358 I R P Batallions			
		O 1,24,54.50			
		S -	1,24,54.50	1,01,55.69	(-)22,98.81

GRANT NO. 2 (Contd.)

Head			Total Grant/ Appropriation	Actual Expenditure	Saving (-)
				(Lakh of rupees)	
2055	104	0099 General			
		1820 JKAP 14 th Bn			
		O	4,95.00		
		S	-	4,95.00	4,88.97
					(-)6.03
2055	109	0099 General			
		0754 Executive Force Kashmir Range			
		O	2,24,47.10		
		S	-	2,24,47.10	1,95,33.38
					(-)29,13.72
		0760 Police Control Room Srinagar			
		O	3,70.22		
		S	-	3,70.22	2,59.30
					(-)1,10.92
		0778 District Police District Executive Force Jammu Range			
		O	1,95,18.00		
		S	-	1,95,18.00	1,80,38.69
					(-)14,79.31
2055	115	0099 General			
		0735 Upgradation of Police Hospitals			
		O	3,70.00		
		S	-	3,70.00	1,92.62
					(-)1,77.38
		0750 Modernization of Police			
		O	42,00.00		
		S	48,23.38	90,23.38	29,65.25
					(-)60,58.13
		1330 Re-organisation and Strengthening of Police Training Facilities			
		O	8,28.00		
		S	-	8,28.00	7,77.16
					(-)50.84
2055	116	0099 General			
		0727 Forensic Science Laboratory Director FSL J&K			
		O	3,96.20		
		S	-	3,96.20	3,69.75
					(-)26.45
2055	117	0099 General			
		0729 Jails			
		O	5,00.00		
		S	-	5,00.00	4,08.49
					(-)91.51

GRANT NO. 2 (Contd.)

Head				Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving(-)
2055	117	0099	General			
		0957	Internal Security			
		O	2,82,88.00		-	
		S	2,41,95.25	5,24,83.25	4,49,94.17	(-)74,89.08
2056	101	0099	General			
		0729	Jails			
		O	19,50.63			
		S	-	19,50.63	17,21.73	(-)2,28.90
2056	102	0099	General			
		0741	Jail Manufactures			
		O	36.18			
		S	-	36.18	8.74	(-)27.44
2070	106	0099	General			
		0746	Civil Defence Kashmir Range			
		O	75.02			
		S	-	75.02	64.25	(-)10.77
		1196	Civil Defence Jammu Range			
		O	77.09			
		S	-	77.09	68.17	(-)8.92
2070	107	0099	General			
		0744	Auxiliary Police Bn Jammu			
		O	12,16.16			
		S	-	12,16.16	10,58.49	(-)1,57.67
		1702	Reactivation of Home Guards			
		O	4,85.80			
		S	-	4,85.80	3,12.52	(-)1,73.28
2070	108	0099	General			
		0749	Fire Protection and Control			
		O	58,10.61			
		S	-	58,10.61	55,36.83	(-)2,73.78

GRANT NO. 2 (Contd.)

Head	Total Grant/ Appropriation	Actual Expenditure	Saving (-)
		(Lakh of rupees)	
2235 02 001 0099	General		
0244	Direction and Administration	-	
O	5,74.28		
S	-	5,74.28	(-)2,92.05

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

Head	Total Grant/ Appropriation	Actual Expenditure	Excess (+)
		(Lakh of rupees)	
2055 001 0099	General		
0758	Armed Police		
O	3,24.00		
S	-	3,24.00	(+) 9,69.11
0784	Police Control Room Jammu		
O	4,02.93		
S	-	4,02.93	(+)82.19
0789	Director General of Police		
O	1,03,16.52		
S	-	1,03,16.52	(+)1,27,47.96
2055 101 0099	General		
0764	Criminal Investigation Department		
O	35,10.78		
S	-	35,10.78	(+)4,60.34
0779	Criminal Investigation Department (Crime)		
O	19,91.50		
S	-	19,91.50	(+)1,45.69

GRANT NO. 2 (Contd.)

Head			Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Excess (+)
2055	104	0099 General			
		0753 JKAP 13 th Bn			
		O 11,19.19			
		S -	11,19.19	11,29.44	(+)10.25
		0761 JKAP 5 th Bn			
		O 12,70.60			
		S -	12,70.60	12,85.71	(+)15.11
		1356 IRP 9 th Bn			
		O 11,19.10			
		S -	11,19.10	14,27.05	(+)2,35.95
2055	109	0099 General			
		0755 Traffic Enforcement Wing National Highways			
		O 1,42.40			
		S -	1,42.40	1,78.20	(+)35.80
		0759 Traffic Enforcement Wing Kashmir			
		O 7,45.43			
		S -	7,45.43	10,39.61	(+)2,94.18
		0765 Traffic and Enforcement Wing Jammu			
		O 6,21.30			
		S -	6,21.30	7,09.62	(+)88.32
2055	115	0099 General			
		1316 Establishment of Transport Workshop			
		O 4,09.00			
		S -	4,09.00	4,53.15	(+)44.15
		1333 Reorganization and Modernization of Police Telecom			
		O 30,76.53			
		S -	30,76.53	32,78.32	(+)2,01.79
2056	001	0099 General			
		0312 Direction office			
		O 1,54.07			
		S -	1,54.07	3,85.00	(+)2,30.93
2070	107	0099 General			
		0733 Auxiliary Police			
		O 12,97.14			
		S -	12,97.14	13,42.78	(+)45.64

GRANT NO. 2 (Contd.)

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

Head				Actual Expenditure (Lakh of rupees)
2055	111	0099	General	
		1320	Railway Police	51.29
2055	115	0099	General	
		1338	Cadre of Drivers	63.99
2235	60	200	0099 General	
		0379	Other Social Security and Welfare Programme	51.00

6. Entire Provision under the following Heads has remained unutilized throughout the year; reasons thereof have not been intimated.

Head				Total Grant/ Appropriation (Lakh of rupees)
2055	001	0099	General	
		2151	Media Consultant	14.20
2056	800	0099	General	
		1554	Prospective Plan Prison Reforms	3,64.68
2070	108	0099	General	
		0749	Fire Protection and Control	7.11

7. In the Revenue *Charged* section, the supplementary appropriation of Rs.82.75 lakh proved excessive in view of the final saving of Rs.8.59 Lakh.

Capital Section

8. Supplementary Grant of Rs. 10, 53.41 lakh proved excessive in view of the final saving of Rs.19.73 lakh which was neither anticipated nor surrendered.
9. Significant savings occurred mainly under the following Heads; reasons for which were not communicated.

Head				Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving (-)
4070	800	0011	State Plan Normal			
		0979	State Plan Fire Services			
		O	1,30.00			
		S	-	1,30.00	79.15	(-)50.85

GRANT NO. 2 (Concl.)

Head	Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving (-)
4250 101 0099 General			
2193 Earthquake Related Works			
O	-		
S 5,53.14	5,53.14	4,05.09	(-)1,48.32

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

Head	Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Excess (+)
4059 60 800 0011 State Plan Normal			
1824 Director Estates			
O	-		
S 5,00.00	5,00.00	6,79.01	(+)1,79.01

GRANT NO. 3 – PLANNING AND DEVELOPMENT DEPARTMENT

MAJOR HEADS

3451 Secretariat Economic Services

3454 Census, Survey and Statistics

3475 Other General Economic Services

5475 Capital Outlay on Other General Economic Services

		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
(Rupees in thousand)				
Revenue :				
Voted-				
Original	96,57,55			
		96,57,55	54,82,60	(-)41,74,95
Supplementary	-			
Amount surrendered during the year				...
Capital :				
Voted-				
Original	3,94,99,40			
		3,94,99,40	2,47,10,62	(-)1,47,88,78
Supplementary	-			
Amount surrendered during the year				...

Notes and Comments:

Revenue Section

- Original Provision of Rs.96,57.55 lakh proved excessive in view of the final saving of Rs.41,74.95 lakh. No portion of the final saving of Rs.41,74.95 lakh was anticipated and surrendered. Saving of Rs. 17,90.90 lakh in the Grant occurred during the last year also.
- Significant saving occurred mainly under the following Heads/schemes; reasons for which were not communicated.

Head		Total Grant/ Appropriation	Actual Expenditure	Saving (-)
(Lakh of rupees)				
3451	102 0011 State Plan Normal			
	0557 Planning Machinery (S.P)			
	O 30,00.00			
	S -	30,00.00	12,59.64	(-)17,40.36

GRANT NO. 3 (Contd.)

Head	Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving (-)
3454 01 001 0099	General		
1016	Manpower Cell		
	O 15.40		
	S -	15.40	5.18
			(-)10.22
1018	Reorganisation of Directorate		
	O 1,09.40		
	S -	1,09.40	1.69
			(-)1,07.71
3454 02 112 0099	General		
1009	Strengthening of Statistical Bureau		
	O 25.40		
	S -	25.40	0.86
			(-)24.54
1010	Economics Analysis		
	O 6.40		
	S -	6.40	0.93
			(-)5.47
1024	Strengthening of Planning Cell at District Headquarters		
	O 60.40		
	S -	60.40	0.39
			(-)60.01
1026	Strengthening of Planning Machinery		
	O 50.40		
	S -	50.40	1.21
			(-)49.19
3454 02 201 0099	General		
1017	National Sample Survey		
	O 2,03.50		
	S -	2,03.50	3.55
			(-)1,99.95
1023	Training of Statistical Personnel		
	O 72.40		
	S -	72.40	9.81
			(-)62.59
3454 02 205 0099	General		
1008	District Statistical Agencies		
	O 75.40		
	S -	75.40	2.09
			(-)73.31

GRANT NO. 3 (Contd.)

Head	Total Grant/ Appropriation	Actual Expenditure	Saving (-)
		(Lakh of rupees)	
3475	800 0011 State Plan Normal		
	0564 Survey and Statistics		
	O 1,90.17	-	
	S -	1,39.10	(-)51.07

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

Head	Total Grant/ Appropriation	Actual Expenditure	Excess (+)
		(Lakh of rupees)	
3454 02 112 0099	General		
	1011 Directorate of Economics and Statistics		
	O 1,80.88		
	S -	34,80.21	(+)32,99.33

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

Head	Actual Expenditure
	(Lakh of rupees)
3451 090 0099	General
	0444 Secretariat
	14.45
3454 02 112 0099	General
	0555 Block Level Planning
	3.96
3475 800 0011	State Plan Normal
	1026 Strengthening of Planning Machinery
	35.49

GRANT NO. 3 (Contd.)

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

Head	Total Grant/ Appropriation (Lakh of rupees)
3454 02 112 0099 General	
1012 Improvement of Market Intelligence	10.40
1021 Field Survey and Price Statistics	32.40
1025 Framing of Estimates of Capital Formulation	7.40
3454 02 201 0031 Centrally Sponsored Scheme	
2223 Census and Sample Survey	30.00
3454 02 205 0099 General	
1019 Evaluation Machinery	58.40
1020 Unit for State Income	13.40
1022 Statistical Cells in various Departments	9.40
3454 02 800 0099 General	
1015 Construction of Consumer Price Index for Industrial Workers Jammu City	6.40
3475 800 0011 State Plan Normal	
2154 Creation of new Districts	55,00.00

6. Although the funds for Constituency Development Schemes were to be placed in the Revenue Section but the State Government placed the provision of Rs. 43,40.00 lakh for such schemes in the Capital Section under Major Head 5475-Capital Outlay on General Economic Services in Demand No.3- Planning and Development Department and Executive Officers in violation of Budget Manual incurred expenditure of Rs. 5,21.28 lakh under Major Head 3451-Secretariat Economic Services though no provision for such schemes was provided for under the said Major Head.

Capital Section

7. Original provision of Rs. 3,94,99.40 lakh proved excessive in view of final saving of Rs.1,47,88.78 lakh. No portion of final saving of Rs. 1,47,88.78 lakh was anticipated and surrendered. Saving to the tune of Rs. 3,00,35.97 lakh occurred during last year also.

GRANT NO. 3 (Contd.)

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

Head	Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving (-)
5475	800 0011 State Plan Normal		
	1880 Infrastructure Development		
	O 35,00.00		
	S -	35,00.00	50.24 (-)34,49.76
	0557 Planning Machinery		
	O 1,45,30.40		
	S -	1,45,30.40	25.01 (-)1,45,05.39

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

Head	Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Excess (+)
5475	800 0011 State Plan Normal		
	0553 Border Area Development Up-gradation Grant.		
	O 1,10,00.00		
	S -	1,10,00.00	1,95,85.51 (+)85,85.51

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

Head	Actual Expenditure (Lakh of rupees)
5475	800 0011 State Plan Normal
	2263 Rural Banks
	1067 Capital Outlay on General Economic Services
	41,09.97
	8.00

GRANT NO. 3 (Concl.)

11. Entire provision in respect of following Heads / Schemes remained unutilised throughout the year; reasons for which were not communicated.

Head			Total Grant/ Appropriation (Lakh of rupees)
5475	800	0011 State Plan Normal	
		0564 Survey and Statistics	1,29.00
		2154 Creation of New Districts	60,00.00

GRANT NO. 4 - INFORMATION DEPARTMENT

MAJOR HEADS

2220 Information and Publicity

4220 Capital Outlay on Information and Publicity

Head		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
		(Rupees in thousand)		
Revenue :				
Voted-				
Original	20,95,00	20,95,00	17,16,01	(-)3,78,99
Supplementary	-			
Amount surrendered during the year				...
Capital:				
Voted-				
Original	2,87,00	2,87,00	1,18,70	(-)1,68,30
Supplementary	-			
Amount surrendered during the year				...
Notes and Comments:				

Revenue Section

- Original provision of Rs. 20,95.00 lakh proved excessive in view of the final saving of Rs. 3,78.99 lakh. No portion of final saving was anticipated and surrendered.
- Persistent saving in the Grant has occurred during the last five years as detailed below:-

Year	Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving (-)
2003-2004	10,48.02	9,52.63	(-) 95.39
2004-2005	12,39.03	10,66.39	(-) 1,72.64
2005-2006	14,14.43	12,09.93	(-)2,04.50
2006-2007	16,78.65	14,41.57	(-)2,37.08
2007-2008	19,26.91	16,05.38	(-)3,21.53

GRANT NO. 4 (Contd.)

3. 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			
0828 Joint Director Jammu			
O 49.10			
S -	49.10	43.80	(-)5.30
0835 Direction Office			
O 3,23.85			
S -	3,23.85	2,01.54	(-)1,22.31
2220 60 102 0099 General			
0816 District Information Centres			
O 3,21.84			
S -	3,21.84	2,50.42	(-)71.42
0817 Bureau of Information, New Delhi			
O 36.60			
S -	36.60	22.63	(-)13.97
0819 Tehsil Information Centres			
O 1,53.04			
S -	1,53.04	85.27	(-)67.77
0821 Bureau of Information, Jallander			
O 27.46			
S -	27.46	10.29	(-)17.17
0822 Bureau of Information, Bombay			
O 15.71			
S -	15.71	6.01	(-)9.70
0823 Bureau of Information, Kolkata			
O 15.72			
S -	15.72	6.02	(-)9.70

GRANT NO. 4 (Contd.)

Head	Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving (-)
2220 60 106 0099 General			
0825 Written and Plan Publicity			
O 1,30.92			
S -	1,30.92	1,01.59	(-)29.33
0826 Exhibition and Culture Units			
O 92.54			
S -	92.54	69.91	(-)22.63
0834 Urdu, Hindi Publicity Units			
O 29.56			
S -	29.56	24.06	(-)5.50
2220 60 800 0099 General			
0830 Photo and Film Unit			
O 39.75			
S -	39.75	34.52	(-)5.23
0833 Film Production Unit			
O 40.96			
S -	40.96	27.23	(-)13.73

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

Head	Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Excess(+)
2220 60 001 0099 General			
0815 Joint Director Kashmir			
O 42.56			
S -	42.56	46.94	(+)4.38
2220 60 101 0099 General			
0118 Advertising and Visual Publicity			
O 4,95.14			
S -	4,95.14	6,15.93	(+)1,20.79

GRANT NO. 4 (Concl.)

5. Against the lumpsum provision of Rs. 2,30.00 lakh (Plan) under Sub Head 0835- Direction Office subordinate to Minor Head 001 and Major Head 2220- Information and Publicity, an expenditure of Rs. 1,32.41 lakh only was incurred resulting in saving of Rs. 97.59 lakh.

Capital Section

6. In the voted capital section, original provision of Rs. 2,87.00 lakh proved excessive in view of final saving of Rs. 1,68.30 lakh. No portion of it was anticipated or surrendered.
7. In the capital section persistent saving occurred during the last five years as per details given below:-

Year	Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving (-)
2003-04	98.14	67.32	(-) 30.82
2004-05	1,80.00	1,44.42	(-) 35.58
2005-06	1,45.60	1,10.83	(-) 34.77
2006-07	1,45.60	53.45	(-) 92.15
2007-08	1,62.00	98.86	(-)63.14

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	1,79,82,59	1,98,23,39	1,99,57,58	(+)1,34,19
Supplementary	18,40,80			
Amount surrendered during the year				...
Capital:				
Voted-				
Original	1,30,70,46	1,44,39,00	1,24,55,23	(-)19,83,77
Supplementary	13,68,54			
Amount surrendered during the year				...

Notes and Comments:

Revenue Section

- Supplementary Grant of Rs. 18,40.80 lakh proved inadequate in view of excess of Rs. 1,34.19 lakh which requires regularization.
- Significant saving under the schemes which do not fall under the ambit of council has occurred in the Grant under the following Heads; reasons for which were not communicated.

Head		Total Grant/ Appropriation	Actual Expenditure	Saving (-)
(Lakh of rupees)				
2575	02	334	0099	General
			0880	Diesel Power Generation
			O	4,71.00
			S	43.50
				5,14.50
				4,64.12
				(-)50.38
			1193	Kargil Diesel Scheme
			O	2,39.90
			S	-
				2,39.90
				2,32.01
				(-)7.89

GRANT NO. 5 (Contd.)

Head	Total Grant/ Appropriation	Actual Expenditure	Saving (-)
		(Lakh of rupees)	
2575 02 255 0099	General		
0877	Police Leh		
	O	5,92.02	
	S	-	
		5,92.02	3,89.49
			(-)2,02.53

3. Although no provision was earmarked for transfer to the Ladakh/Kargil Autonomous Hill Development Council Fund, yet an amount of Rs.1,86,67.01 lakh was transferred to the Fund Account out of the Major Head 2575- Other Special Area Programmes.

4. Reasons as to how the expenditure under the following Scheme which fall under the ambit of Council has occurred during the current year were not intimated.

Head	Actual Expenditure
	(Lakh of rupees)
2575 02 259 0099	General
1310	Circle Office Kargil
	1,35.05

5. Provision under primary units had been placed in the Grant under Major Head 2575-Other Special Area Programmes, 253-District Administration (Non Engineering) and other Departments, which fall within the ambit of Council when it should have been shown as lumpsum provision transferable to Major Head 8448-Deposits of Local Fund, Ladakh Autonomous Hill Development Council/ Kargil Autonomous Hill Development Council under Minor Head 113 subordinate to Major Head 2575- Other Special Area Programmes. Reasons for not adopting the correct procedure were not intimated.

6. Against the estimated recoveries of Rs.4,00.00 lakh, only Rs. 1,79.07 lakh were recovered, resulting in less recoveries of Rs. 2, 20.93 lakh; reasons for which were not communicated.

Capital Section

7. In the Capital Section, Supplementary Grant of Rs.13,68.54 lakh proved injudicious as the expenditure did not come even upto the level of original provision of Rs.1,30,70.46 lakh resulting in saving of Rs.19,83.77 lakh. No portion of final saving was anticipated and surrendered.

8. Against the provision of Rs.30.00 lakh under Sub Head 0886-Forest Department Kargil subordinate to Minor Head 313-Forest and Major Head 4575- Capital Outlay on Other Special Area Programmes expenditure to the tune of Rs.15.44 lakh only was incurred resulting in saving of Rs.14.56 lakh; reasons of which were not intimated.

GRANT NO. 5 (Contd.)

9. Entire provision under the following Head remained un-utilized throughout the year; reasons thereof have not been communicated.

Head	Total Grant/ Appropriation (Lakh of rupees)
4575 02 313 0099 General	
1860 Forest Department Leh	9.00

10. Against the estimated recoveries of Rs. 53.00 lakh, only Rs.12.17 lakh were recovered, resulting in less recoveries of Rs. 40.83 lakh; reasons for which were not intimated.

11. Although no provision was earmarked for transfer to the Fund Account yet an amount of Rs.1,24,39.00 lakh was transferred to the Council Fund. Reasons for not placing the provision for transfer to the Council Fund have not been intimated.

12. Suspense Transaction:- The expenditure out of the provision under the Grant includes Rs. 54.04 lakh booked under "Suspense" which is not a final head of account. It accommodates inter-alia transactions pending their adjustment to the final heads of account. The balance under "Suspense" Sub-Heads are carried forward from year to year. The four Sub-Heads are (a) Purchases (b) Stock (c) Miscellaneous Works Advances and (d) Workshop Suspense. The nature of transactions under each is explained below:-

- (a) Purchases: - When materials are received for a specific work or holding in stock without being paid for or adjusted during the month, their value is credited to the Sub Head "Purchases" per contra debit to the particular work Head of Account or Stock Sub Head as the case may be. When payment is made or the value is adjusted by transfer of stores etc., this Head is debited with the amount thereby clearing the previous credit. This head will, therefore, always show a negative or credit balance representing the value of stores received but not paid for or adjusted.
- (b) Stock: - This Sub-Head is debited with the value of material received for stock purposes and not for any particular work but for the general use of the Division. It is credited with the value of materials issued to work or transferred to another division or otherwise disposed off. 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.
- (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.

GRANT NO. 5 (Concl.)

An analysis of the transactions under "Suspense" in the Grant during 2008-2009 together with the Opening and Closing balances is given below: -

Particulars/Major Head of Account	Opening Balance as on 1 st April, 2008	Debit	Credit	Closing Balance as on 31 st March, 2009
		(Lakh of rupees)		
2575- Other Special Area Programmes- Purchases	(-)36.91	-	-	(-)36.91
Stock	(+)10,89.38	54.04	68.87	(+)10,74.55
Miscellaneous Advance	(+)4,79.81	-	-	(+)4,79.81
Work Shop Suspense	(+) 37.98	-	-	(+) 37.98
Total	(+)15,70.26	54.04	68.87	(+)15,55.43

GRANT NO. 6 – POWER DEVELOPMENT DEPARTMENT

MAJOR HEADS

2801 Power

4250 Capital Outlay on Other Social Services

4801 Capital Outlay on Power Projects

		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
	-			
			(Rupees in Thousand)	
Revenue :				
Voted-				
Original	22,67,44,71			
		23,84,08,08	21,88,70,64	(-) 1,95,37,44
Supplementary	1,16,63,37			
Amount surrendered during the year				...
Capital:				
Voted-				
Original	11,52,17,94			
		11,76,23,23	11,82,22,07	(+)5,98,84
Supplementary	24,05,29			
Amount surrendered during the year				...

Notes and Comments:

Revenue Section

- Supplementary Grant of Rs. 1,16,63.37 lakh proved unjustified as the expenditure did not come even upto level of original grant of Rs. 22,67,44.71 lakh resulting in overall saving of Rs. 1,95,37.44 lakh which was neither anticipated nor surrendered.

GRANT NO. 6 (Contd.)

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

Head	Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving (-)
2801 01 001 0099 General	-		
1686 Financial Advisor /Chief Accounts Officer Power Development Department			
O 1,19.29			
S -	1,19.29	63.52	(-)55.77
2801 01 101 0099 General			
0933 Chief Engineer Commercial and Survey Wing Jammu.			
O 18,94,00.00			
S 1,16,63.37	20,10,63.37	18,61,33.31	(-)1,49,30.06
2801 05 001 0099 General			
0933 Chief Engineer Commercial and Survey Wing Jammu.			
O 6,05.05			
S -	6,05.05	4,81.75	(-)1,23.30
1687 Chief Engineer System and Operation Jammu			
O 12,16.40			
S -	12,16.40	8,63.43	(-)3,52.97
2801 05 602 0099 General			
1685 Chief Engineer System and Operation Kashmir			
O 2,87.61			
S -	2,87.61	2,56.98	(-)30.63
2801 06 001 0099 General			
0978 Chief Engineer Maintenance and Rural Electrification Kashmir			
O 15,64.78			
S -	15,64.78	4,55.38	(-)11,09.40
1678 Chief Engineer Procurement and Material Management Jammu			
O 60,43.15			
S -	60,43.15	2,91.58	(-)57,51.57
2801 06 618 0099 General			
0978 Chief Engineer Maintenance and Rural Electrification Kashmir			
O 44,74.30			
S -	44,74.30	43,12.53	(-)1,61.77

GRANT NO. 6 (Contd.)

Head			Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving (-)
2801 06	619	0099	General		
		0978	Chief Engineer Maintenance and Rural Electrification Kashmir		
			O 6,96.39		
			S -	6,96.39	6,41.28
					(-)55.11
2801 06	620	0099	General		
		0978	Chief Engineer Maintenance and Rural Electrification, Kashmir.		
			O 4,46.44		
			S -	4,46.44	4,08.41
					(-)38.03
2801 06	622	0099	General		
		0978	Chief Engineer Maintenance and Rural Electrification Kashmir		
			O 6,85.68		
			S -	6,85.68	6,66.56
					(-)19.12
2801 06	623	0099	General		
		0978	Chief Engineer Maintenance and Rural Electrification Kashmir		
			O 9,00.68		
			S -	9,00.68	8,37.85
					(-)62.83
2801 06	627	0099	General		
		0978	Chief Engineer Maintenance and Rural Electrification Kashmir		
			O 14,48.49		
			S -	14,48.49	14,28.39
					(-)20.10
2801 06	629	0099	General		
		0978	Chief Engineer Maintenance and Rural Electrification Kashmir		
			O 5,10.39		
			S -	5,10.39	4,42.81
					(-)67.58
2801 80	001	0099	General		
		2167	Development Commissioner Power		
			O 5,92.50		
			S -	5,92.50	2,08.83
					(-)3,83.67

GRANT NO. 6 (Contd.)

Head				Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving (-)
2801	80	004	0099 General			
			2169 Chief Engineer Planning and Design			
			O 3,14.40			
			S -	3,14.40	2,57.83	(-)56.57
2801	80	005	0099 General			
			2170 Superintending Engineer Inspection Circle			
			Jammu			
			O 1,83.66			
			S -	1,83.66	1,61.96	(-)21.70
2801	80	800	0099 General			
			2111 State Electricity Regulatory Commission			
			O 68.91			
			S -	68.91	37.33	(-)31.58

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

Head				Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Excess (+)
2801	05	603	0099 General			
			1685 Chief Engineer Systems and Operation			
			Kashmir			
			O 2,98.08			
			S -	2,98.08	9,41.80	(+)6,43.72
2801	05	604	0099 General			
			1687 Chief Engineer Systems and Operation			
			Jammu			
			O 3,03.03			
			S -	3,03.03	3,16.20	(+)13.17
2801	05	605	0099 General			
			1687 Chief Engineer Systems and Operation			
			Jammu			
			O 2,69.64			
			S -	2,69.64	3,22.32	(+)52.68

GRANT NO. 6 (Contd.)

Head			Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Excess (+)
2801 05	606	0099	General		
		1687	Chief Engineer Systems and Operation Jammu		
			O 3,87.91		
			S -	3,87.91	4,01.09 (+)13.18
2801 05	607	0099	General		
		1685	Chief Engineer Systems and Operation Kashmir		
			O 4,22.37		
			S -	4,22.37	5,41.71 (+)1,19.34
2801 05	609	0099	General		
		0933	Chief Engineer Commercial Wing Jammu		
			O 1,44.71		
			S -	1,44.71	1,67.13 (+)22.42
2801 06	001	0099	General		
		0911	Chief Engineer Maintenance and Rural Electrification Jammu		
			O 16,74.94		
			S -	16,74.94	94,25.98 (+)77,51.04
2801 06	621	0099	General		
		0978	Chief Engineer Maintenance and Rural Electrification Kashmir		
			O 5,51.67		
			S -	5,51.67	5,74.16 (+)22.49
2801 06	624	0099	General		
		0978	Chief Engineer Maintenance and Rural Electrification Kashmir		
			O 6,45.13		
			S -	6,45.13	6,81.14 (+)36.01
2801 06	625	0099	General		
		0978	Chief Engineer Maintenance and Rural Electrification Kashmir		
			O 4,70.58		
			S -	4,70.58	4,92.35 (+)21.77

GRANT NO. 6 (Contd.)

Head	Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Excess (+)
2801 06 626 0099 General			
0978 Chief Engineer Maintenance and Rural Electrification Kashmir			
O 5,14.88			
S -	5,14.88	5,28.87	(+)13.99
2801 06 628 0099 General			
0978 Chief Engineer Maintenance and Rural Electrification Kashmir			
O 12,11.77			
S -	12,11.77	12,32.97	(+)21.20

4. 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)
2801 04 609 0099 General	
0933 Chief Engineer Commercial and Survey Wing Jammu	5,00.00
2801 05 001 0099 General	
1685 Chief Engineer Systems and Operation Kashmir	9,93.96
2801 05 610 0099 General	
0933 Chief Engineer Commercial and Survey Wing Jammu	1,53.61
2801 06 052 0099 General	
0978 Chief Engineer Maintenance and Rural Electrification Kashmir	40.00
611 0099 General	
0911 Chief Engineer Maintenance and Rural Electrification Jammu	31,10.90
612 0099 General	
0911 Chief Engineer Maintenance and Rural Electrification Jammu	9,60.42
613 0099 General	
0911 Chief Engineer Maintenance and Rural Electrification Jammu	3,88.89
614 0099 General	
0911 Chief Engineer Maintenance and Rural Electrification Jammu	8,45.79

GRANT NO. 6 (Contd.)

Head	Total Grant/ Appropriation (Lakh of rupees)
2801 06 615 0099 General	
0911 Chief Engineer Maintenance and Rural Electrification Jammu	12,55.49
616 0099 General	
0911 Chief Engineer Maintenance and Rural Electrification Jammu	3,54.39
617 0099 General	
0911 Chief Engineer Maintenance and Rural Electrification Jammu	4,20.06
630 0099 General	
0911 Chief Engineer Maintenance and Rural Electrification Jammu	4,39.59
633 0099 General	
0911 Chief Engineer Maintenance and Rural Electrification Jammu	3,76.38

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

Head	Actual Expenditure (Lakh of rupees)
2801 06 799 0099 General	
0911 Chief Engineer Maintenance and Rural Electrification Jammu	3,56.21
0972 Electric Centre Stores Jammu	25,97.26
1359 Electric Centre Stores Div. Pampore Srinagar	19,00.67

Capital Section

6. Supplementary Grant of Rs. 24,05.29 lakh proved inadequate in view of excess of Rs. 5,98.84 lakh; the excess requires regularisation.
7. Lumpsum provision of Rs. 11,67,36.51 lakh (Original 11,52,17.94 lakh and Supplementary Rs. 15,18.57 lakh) under Major head 4801- Capital Outlay on Power Projects without giving detailed schematic break-up has deprived audit in making comparison of excess / saving sub-headwise.

GRANT NO. 6 (Contd.)

8. Against the supplementary Grant of Rs. 8,86.72 lakh under Major Head 4250-Capital Outlay on Other Social Services an expenditure of Rs. 27.85 lakh only was incurred resulting in saving of Rs. 8,58.87 lakh ; reasons of which were not intimated.
9. Suspense transactions: - The expenditure in the Grant, both Revenue and Capital includes Rs.50,40.29 lakh under the Head Suspense which is not a final Head of Account. The nature of transactions under the Head Suspense and the accounting procedure followed have been explained in Note 12. below Grant No.5- Ladakh Affairs Department. An analysis of the Transactions under Head Suspense in the Grant during the year 2008-09 together with the Opening and Closing balance is given below:-

Particulars / Major head of account	Opening Balance as on 1 st April, 2008	Debits	Credits	Closing Balance as on 31 st March, 2009
		(Lakh of rupees)		
2801- Power-				
Purchases	(-)35.44	-	-	(-)35.44
Miscellaneous Public Works Advances	4,77.81	-	-	4,77.81
Stock	21,18.34	50,40.29	57,55.21	14,03.42
Workshop Suspense	29.38	-	-	29.38
Total - 2801	25,90.09	50,40.29	57,55.21	18,75.17
4801- Capital Outlay on Power Projects-				
Purchases	(-)1,13.14	-	-	(-)1,13.14
Stock	4,81.32	-	3.07	4,78.25
Miscellaneous Public Works Advances	98.52	-	-	98.52
Workshop Suspense	28.85	-	-	28.85
Total - 4801	4,95.55		3.07	4,92.48

GRANT NO. 6 (Conclld.)

10. Review of Establishment and Tools and Plant Charges of Power Development Department:- The percentage which the expenditure on Establishment and Tools and Plants bore to the Works Outlay in the Power Development Department during 2006-07 to 2008-09 is indicated below. (The percentage fixed by the Government in 1955 for supervision charges recoverable for works done for other departments, outside bodies etc. range between 7.5 to 15 for Establishment charges and between 0.5 and 1 for Tools and Plant charges depending on the cost of works).

Year and Head of Account	Works Outlay	Establishment Charges	Percentage of Establishment Charges to Works Outlay	Tools and Plant Charges	Percentage of Tools and Plant Charges to Works Outlay
	(Lakh of rupees)			(Lakh of rupees)	
2801- Power-					
2006-2007	15,58,01.04	1,01,64.75	6.52	1,07.72	0.06
2007-2008	17,93,41.61	2,24,73.99	12.53	64.40	0.03
2008-2009	19,00,40.98	2,40,77.04	12.66	99.17	0.05
4801- Power-					
2006-2007	2,45,92.55	2,41,53.05	98.21	20.00	0.08
2007-2008	6,65,17.32	16.11	0.02	-	-
2008-2009	11,76,84.29	2.47	0.002	-	-

11. Depreciation Reserve Fund: - In order to provide reserve fund sufficient to meet the cost of renewals and replacement of Plant and Machinery Rs. Nil were transferred to the Depreciation Reserve Fund during the year 2008-09 against Nil provision under the Grant. However, clarification regarding provision of depreciation in respect of Power Projects transferred to Power Development Corporation are awaited from the State Government to whom matter has already been referred to. No expenditure was incurred out of the fund during the year on renewals and replacements of Plant and Machinery.

The balance at the credit of the Fund as on 31st March 2009 thus remained same as on 31-03-2008. Though the Depreciation Reserve Fund Rules framed by the Government in 1974 are applicable from April 1969, yet the Depreciation has not been calculated under the said Rules as the cost of various assets is yet to be determined by the Government. The latest position of the Fund is given in the Statement No. 16 of Finance Account 2008-2009.

GRANT NO. 7 - EDUCATION DEPARTMENT

MAJOR HEADS

2055	Police
2202	General Education
2204	Sports and Youth Services
2205	Art and Culture
3454	Census Surveys and Statistics
4202	Capital Outlay on Education, Sports, Art and Culture
4250	Capital Outlay on Other Social Services

		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
(Rupees in thousand)				
Revenue:				
Voted-				
Original	13,78,64,56	13,98,86,84	11,82,65,06	(-)2,16,21,78
Supplementary	20,22,28			
Amount surrendered during the year				...
Capital:				
Voted-				
Original	1,89,11,00	1,94,23,81	1,36,64,79	(-)57,59,02
Supplementary	5,12,81			
Amount surrendered during the year				...

Notes and Comments:

Revenue Section

1. In the Revenue Section, Supplementary Grant of Rs.20,22.28 lakh proved unjustified as the expenditure did not come even upto the level of the original provision of Rs.13,78,64.56 lakh resulting in saving of Rs. 2,16,21.78 lakh. No portion of the final saving was anticipated and surrendered.

GRANT NO. 7 (Contd.)

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

Year	Total Grant/ Appropriation (Lakh of rupees)	Actual Expenditure	Saving (-)
2003-2004	8,57,93.37	7,66,99.12	(-)90,94.25
2004-2005	9,39,98.60	8,07,75.33	(-)1,32,23.27
2005-2006	10,15,16.79	9,28,34.52	(-)86,82.27
2006-2007	10,86,64.36	10,27,89.29	(-)58,75.07
2007-2008	12,35,47.30	11,14,28.62	(-)1,21,18.68

3. Against the lumpsum provision of Rs. 4,71,71.08 lakh (Original Rs. 4,51,48.80 lakh and Supplementary grant of Rs. 20,22.28 lakh), Rs.2,39,74.41 lakh (Plan) under Elementary Education, Rs. 5,07,48.35 lakh, Rs.18,00.00 lakh (Plan) under Secondary Education subordinate to Major Head 2202-General Education Rs. 6,70.00 lakh & Rs. 20,27.00 lakh (Plan) under 104- Sports and Games subordinate to Major Head: 2204- Sports and Youth Services placed with the Controlling Officers, the Drawing and Disbursing Officers incurred expenditure under the Schemes not contemplated in the approved Detailed Demand for Grants. This deviation had deprived Audit in making comparison of excess/saving sub-head wise.

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

Head	Total Grant/ Appropriation (Lakh of rupees)	Actual Expenditure	Saving (-)
2202 02 107 0099 General			
0241 Sainik School Nagrota for maintenance of building			
O	64.12		
S	-	64.12	32.06
0243 Sainik School Manasbal			
O	1,36.00		
S	-	1,36.00	56.80
2202 80 003 0099 General			
0271 State Institute of Education Kashmir			
O	1,26.48		
S	-	1,26.48	97.29

GRANT NO. 7 (Contd.)

Head				Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving (-)
2202	003	0011	State Plan Normal			
		0277	State Institute of Education Jammu			
		O	2,24.50			
		S	-	2,24.50	2.95	(-) 2,21.55
2202	80	004	0099 General			
		0278	Research and Publication Kashmir			
		O	1,47.15			
		S	-	1,47.15	1,14.55	(-)32.60
2204	001	0099	General			
		0244	Direction and Administration			
		O	37,11.60			
		S	-	37,11.60	36,06.77	(-)1,04.83
2204	101	0099	General			
		0949	Grant in-aid Sports council			
		O	6,70.00			
		S	-	6,70.00	5,35.96	(-)1,34.04
2204	102	0099	General			
		0954	National Cadet Corps			
		O	3,41.11			
		S	-	3,41.11	2,58.87	(-)82.24
2205	104	0099	General			
		0272	Development of Archives			
		O	2,88.85			
		S	-	2,88.85	2,75.28*	(-)13.57
2205	105	0099	General			
		0221	Government Libraries and Reading Room Jammu			
		O	5,69.00			
		S	-	5,69.00	5,48.04*	(-)20.96
3454	02	110	0099 General			
		0468	State Gazetteers			
		O	41.50			
		S	-	41.50	28.72	(-)12.78

* Includes Rs.15.06 lakh on strengthening of Directorate Kashmir

* Includes Rs.6.16 lakh on opening of Border Block Libraries

GRANT NO. 7 (Contd.)

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

Head				Total Grant/ Appropriation	Actual Expenditure	Excess(+)
				(Lakh of rupees)		
2055	117	0099	General	-		
		0957	Internal Security			
		O		36,95.74		
		S		-	36,95.74	(+)20.02
2202	80	003	0099 General			
		0277	State Institute of Education Jammu			
		O		1,10.95		
		S		-	1,10.95	(+)46.97
2202	02	110	0099 General			
		0241	Grant to Sainik School Nagrota for maintenance of building			
		O		50.00		
		S		-	50.00	(+)28.33

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

Head				Total Grant/ Appropriation (Lakh of rupees)
2202	02	107	0099 General	
		0249	Poverty Bad Pocket	5.00
2202	02	110	0099 General	
		0243	Sainik School Manasbal for maintenance of building	20.00
2202	80	003	0011 State Plan Normal	
		0271	State Institute of Education Kashmir	2,24.50

GRANT NO. 7 (Concl.)

7. Placement of Plan provision of Rs. 1,00.00 lakh against 'Adult Education' Subordinate to Major Head 2202-General Education proved injudicious as the Scheme stands closed w.e.f 1-04-2002 and the funds remained un-utilized throughout the year.
8. An amount of Rs.10.82 lakh was incurred under Sub Head 1250-Reorientation Courses for Secondary School Teachers subordinate to Minor Head 105-Teachers Training and Major Head 2202-General Education without budgetary provision; reasons for which were not communicated.

Capital Section

9. In the Capital Section, Supplementary Grant of Rs.5,12.81 lakh proved unjustified as the expenditure did not come even upto the level of the original provision of Rs.1,89,11.00 lakh, resulting in saving of Rs.57,59.02 lakh which was neither anticipated nor surrendered.
10. Savings as detailed below occurred under the Grant during the last three years also.

Year	Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving (-)
2005-2006	81,62.50	57,82.17	(-)23,80.33
2006-2007	1,10,35.92	80,93.79	(-)29,42.13
2007-2008	1,39,26.00	1,10,49.46	(-)28,76.54
11. Lumpsum provision of Rs.95,21.00 lakh under Elementary Education (under Sub Heads 0244- Direction and Administration and 0632- Elementary Education) and Rs.52,40.00 lakh under Sub Head 0149-Secondary Education subordinate to Major Head 4202-Capital Outlay on Education, Sports, Art and Culture without giving schemewise breakup has deprived Audit to make comparison of excess/saving sub headwise; reasons for placing lumpsum provision have not been communicated.
12. Against the Provision of Rs.17,00.00 lakh under Minor Head 101- Fine Arts Education and Rs.15,90.00 under Minor Head 201-Elementary Education (sub-head 1427 Physical Education) Subordinate to Major Head 4202-Capital Outlay on Education, Sports, Art and Culture, the expenditure incurred was Rs.48.55 lakh and Rs.9.90 lakh only, resulting in saving of Rs.16,51.45 lakh and Rs.15,80.10 lakh respectively ; reasons for which were not communicated.
13. Against the Supplementary Grant of Rs.5,12.81 lakh meagre amount of Rs.1,70.89 lakh was utilized for Earthquake Related Works under Major Head 4250- Capital Outlay on Other Social Services; reasons for less utilization of funds were not communicated.

GRANT NO. 8 – FINANCE DEPARTMENT

MAJOR HEADS

2030	Stamps and Registration
2035	Collection of Other Taxes on Property and Capital Transactions
2039	State Excise
2040	Taxes on Sales, Trade etc
2045	Other Taxes and Duties on Commodities and Services
2047	Other Fiscal Services
2048	Appropriation for Reduction or Avoidance of Debt
2049	Interest Payments
2054	Treasury and Accounts Administration
2071	Pension and Other Retirement Benefits
2075	Miscellaneous General Services
2235	Social Security and Welfare
4851	Capital Outlay on Village and Small Industries
5475	Capital Outlay on Other General Economic Services
6003	Internal Debt of the State Government
6004	Loans and Advances from the Central Government
6235	Loans for Social Security and Welfare

		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
		(Rupees in thousand)		
Revenue :				
Voted-				
Original	12,44,15,72			
		12,84,52,27	13,43,17,48	(+)58,65,21
Supplementary	40,36,55			
Amount surrendered during the year				...
<i>Charged</i>				
Original	16,00,30,00			
		16,00,30,00	15,77,22,89	(-)23,07,11
Supplementary	-			
Amount surrendered during the year				...
Capital:				
Voted-				
Original	4,47,75,00			
		5,29,10,00	96,86,94	(-)4,32,23,06
Supplementary	81,35,00			
Amount surrendered during the year				...

GRANT NO. 8 – (Contd.)

		Total Grant/ Appropriation (Rupees in thousand)	Actual Expenditure	Excess (+) Saving (-)
<i>Charged-</i>				
Original	6,11,20,00			
-		6,11,20,00	33,51,60,45	(+)27,40,40,45
Supplementary	-			
Amount surrendered during the year				...
Notes and Comments:				

Revenue Section

1. In the voted section Supplementary Grant of Rs. 40,36.55 lakh proved inadequate in view of the final excess of Rs58,65.21 lakh. The excess requires regularization. Excess occurred during the last two years also, as detailed below;

Year	Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Excess(+)
2006-07	9,87,44.13	11,17,72.62	(+)1,30,28.49
2007-08	12,71,06.82	12,76,56.28	(+)5,49.46

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

Head		Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Excess(+)
2045	101 0099 General			
	0983 Collection charges Commissioner Excise			
	O 50.70			
	S -	50.70	65.25	(+) 14.55
2047	103 0099 General			
	0293 Director Finance			
	O 7.22			
	S -	7.22	60.41	(+)53.19
2054	003 0099 General			
	0329 Northern Zonal Accountancy Training School Jammu			
	O 46.72			
	S -	46.72	68.04	(+)21.32
2054	095 0099 General			
	0312 Directorate of Accounts and Treasuries			
	O 4,93.40			
	S -	4,93.40	8,20.70	(+) 3,27.30

GRANT NO. 8 (Contd.)

3. Excess was counterbalanced by the saving under the following Heads; reasons for which were not communicated.

Head				Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving (-)
2030	01	001	0099 General			
			0344 State Stamps Department			
			O 5,92.60	5,92.60	5,72.51	(-)20.09
			S -			
2035		101	0099 General			
			0244 Direction and Administration.			
			O 41.30			
			S -	41.30	22.92	(-) 18.38
2040		001	0099 General			
			0334 Commissioner's Office			
			O 20,32.51			
			S -	20,32.51	15,12.23	(-) 5,20.28
2040		800	0099 General			
			1429 Sales Tax Tribunal			
			O 31.00			
			S -	31.00	17.05	(-) 13.95
2045		104	0099 General			
			0968 Collection charges-Taxes on Goods and Passengers			
			O 1,14.10			
			S -	1,14.10	38.17	(-) 75.93
2054		003	0099 General			
			0328 Accountancy Training School Srinagar			
			O 42.35			
			S -	42.35	6.58	(-)35.77

GRANT NO. 8 (Contd.)

Head			Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving (-)
2054	095	0099	General		
		0316	Directorate of Audit and Inspection		
			O 1,93.11		
			S -	1,64.12	(-)28.99
		0326	Deputy Director		
			O 1,98.57		
			S -	1,22.82	(-)75.75
2054	097	0099	General		
		0324	Muffasil Treasuries		
			O 9,64.52		
			S -	5,12.25	(-) 4,52.27
		0355	District Treasuries		
			O 8,56.81		
			S -	4,53.14	(-) 4,03.67
2054	098	0099	General		
		0314	Local Fund Audit Organization		
			O 81.61		
			S -	34.71	(-) 46.90
2054	800	0099	General		
		0312	Directorate of Fund Organization		
			O 13,65.50		
			S -	7,04.68	(-) 6,60.82
2235	02	001	0099 General		
		0244	Direction and Administration		
			O 4,49.58		
			S -	1,78.23	(-) 2,71.35
2235	60	107	0099 General		
		0965	Pension to Freedom Fighters and their Dependents etc.		
			O 3,00.00		
			S -	82.75	(-)2,17.25

GRANT NO. 8 - (Contd.)

4. Lumpsum provision of Rs. 14,74.20 lakh was placed with the Controlling Officers under Major Head 2039-State Excise and the Drawing and Disbursing Officers incurred the expenditure on the Schemes not contemplated in the approved Demand for Grants as a result Audit could not make comparison of excess/ saving sub-headwise.
5. Lumpsum provision of Rs. 8,76,33.46 lakh (Original Rs.8,75,58.46 lakh voted and Rs.75.00 lakh *Charged*) and Rs. 40,36.55 lakh supplementary voted was placed under Minor Head 115-Leave Encashment Benefits for all the Minor Heads like 101- Superannuation and Retirement Benefits, 102-Commuted value of pension, 104-Gratuities, 105-Family Pension, 111-Pension to Legislators subordinate to Major Head 2071- Pension and Other Retirement Benefits and thereby the State Government has overridden the authority of the Controller General of Accounts which is the sole authority for opening of Heads from Major Heads to Minor Heads. Placement of lumpsum Budgetary Grant has therefore deprived the Audit to make comparison of excess/saving sub-headwise/ Minor Headwise under Major Head 2071-Pension and Other Retirement Benefits against which the Drawing and Disbursing Officers had incurred the expenditure.
6. The entire provision remained un-utilized throughout the year in respect of following Head; reasons thereof have not been communicated.

Head				Total Grant/ Appropriation (Lakh of rupees)		
2047	800	0099	General			
		1486	State Finance Commission	47.00		
7.	An amount of Rs. 2,00,00.00 lakh as provision for Dearness Allowance was placed under the Scheme 0418-Finance Department subordinate to Major Head 2054- Treasury and Accounts Administration. Further allocation amongst various Controlling Officers was not received in the Audit Department for apportioning the same to the relevant Heads/Grants and resulted in the over-stated statement of expenditure vis-à-vis Budgetary Provision to the extent of Dearness Allowances paid to the State Government Employees under various Grants.					
8.	In the <i>Charged</i> Revenue Section, Original Appropriation of Rs. 16,00,30.00 lakh proved excessive in view of the saving of Rs. 23,07.11 lakh. No portion of it was anticipated and surrendered.					
9.	In the <i>Charged</i> Section, significant saving has occurred under the following Heads; reasons thereof have not been communicated.					
Head				Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving (-)
2049	60	101	0099 General			
			0185 Interest on other obligations			
			O	4,00.00		
			S	-	4,00.00	11.13
						(-)3,88.87

GRANT NO. 8 (Contd.)

10. In the *Charged* Section, Saving was partly counterbalanced by the excess under the following heads.

Head	Total Grant/ Appropriation	Actual Expenditure	Excess (+)
	(Lakh of rupees)		
2049 01 101 0099 General			
0184 Interest on Bank Overdrafts			
O 2,00,00.00			
S -	2,00,00.00	2,17,64.99	(+) 17,64.99
2049 04 101 0099 General			
0723 Interest on Loans and Advances from Central Government			
O 1,40,88.00			
S -	1,40,88.00	1,96,37.45	(+) 55,49.45

11. Against the Lumpsum Appropriation of Rs.1,22,37.00 lakh (*Charged*) under Sub-Head 0163- Interest on Other Internal Debt subordinate to Major Head 2049- Interest payments only a portion of Rs.6,66.21 lakh was incurred on the said Scheme and rest was utilized under the following Heads, which were not contemplated in the approved Demand For Grants.

Head	Actual Expenditure
	(Lakh of rupees)
2049 01 200 0099 General	
0186 National Bank for Agricultural and Rural Development	61,15.09
0302 Rural Electrification Corporation	9,00.59
1585 General Insurance Scheme (LIC)	51.50
2122 New India Assurance	4.53
2123 Oriental India Assurance (OIA)	66.19
2124 United India Assurance (UIA)	11.84
2125 Bridge Loan	11.27

GRANT NO. 8 (Contd.)

Head					Actual Expenditure (Lakh of rupees)
2049	01	200	0099	General	
			2126	Housing	46.13
			9772	Bill of purchase	63,57.31
2049	03	109	0099	General	
			1061	Corpus Fund of J&K Rehabilitation Centre	3,39.80

12. In the *Charged* Section, Entire provision remained un-utilized in respect of following Heads throughout the year; reasons thereof have not been communicated.

Head					Total Grant/ Appropriation (Lakh of rupees)
2049	03	108	0099	General	
			0189	Interest on State Govt. Insurance Fund	19,27.00
2049	04	104	0099	General	
			0171	Share of small savings	3,00,75.00
2049	05	105	0099	General	
			0185	Interest on Other Obligations	25,68.00
2049	60	701	0099	General	
			2140	Power Bonds	1,21,68.00

13. The Detailed Accounts of the State Insurance Fund and State General Provident Fund are maintained by the State Government. Interest on Insurance Fund and State provident Fund to the tune of Rs. NIL and Rs. 2,98,38.33 lakh respectively, has been adjusted in the Accounts by the State Government during 2008-09 on adhoc basis. The actual figures are awaited in Audit, as the State Government has not reportedly closed their accounts.
14. An amount of Rs. 100.00 lakh was transferred to minor head-117 Guarantee Redemption Fund subordinate to Major Head 8235-General Redemption Fund from Major Head 2048- Appropriation for Reduction or Avoidance of Debt, when the State Government has not prescribed or charged any Guarantee fee from PSUs in J&K during 2008-2009. Actually provision should have been kept under Major Head-2075-Miscellaneous General Services instead of Major Head 2048-Appropriation for Reduction or Avoidance of Debt which is actually earmarked for transfer of funds to the Major Head 8222-Sinking Funds, 102-Other Appropriations. This reflects defective budgeting.

GRANT NO. 8 (Concl.)

Capital Section

15. In the Voted Section, Supplementary Provision of Rs. 81,35.00 lakh proved unjustified as the expenditure did not come even upto the level of original provision of Rs. 4,47,75.00 lakh resulting in saving of Rs. 4,32,23.06 lakh which was neither anticipated nor surrendered.
16. Entire Provision of Rs. 40,00.00 lakh, Rs. 22,75.00 lakh under Major Head 4851-Capital Outlay on Village and Small Industries, and under Sub-Head 2218- State Financial Cooperation subordinate to Major Head 5475-Capital Outlay on Other General Economic Services respectively has remained unutilized throughout the year.
17. An amount of Rs.1,50,00.00 lakh and Rs.2,96,35.00 lakh (original Rs.2,15,00.00 lakh & Supplementary Rs.81,35.00 lakh) as provision under Upgradation Grant & Economic Restructuring Agency respectively was placed under Major Head 5475- Capital Outlay on other General Economic Services for further allocation amongst various Controlling Officers, but the details of which were not received in the Audit Department for apportioning the same to the relevant Grants, resulting in over statement of expenditure viz-a-viz budgetary provision to the extent of provision allocated to these Grants.
18. Against the provision of Rs.20,00.00 lakh an expenditure of Rs.50.00 lakh only (Non Plan) was incurred under Major Head 6235- loans for Social Security & Welfare resulting in saving of Rs.19,50.00 lakh; reasons for which were not communicated to the Audit.
19. In the *Charged* Capital Section, Original Appropriation of Rs. 6,11,20.00 lakh proved meager in view of the excess of Rs. 27,40,40.45 lakh which requires regularization. The placement of lumpsum appropriation of Rs. 5,03,28.00 lakh under Major Head 6003- Internal Debt of the State Government and Rs. 1,07,92.00 lakh under Major Head 6004-Loans and Advances from the Central Government has deprived Audit in making comparison of excess / saving sub-headwise.
20. In the *Charged* Appropriation, excess occurred during the last five years also as detailed hereunder.

Year	Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Excess (+)
2003-2004	2,23,13.80	95,12,79.15	(+)91,89,65.35
2004-2005	3,51,80.00	19,37,69.22	(+)15,85,89.22
2005-2006	3,35,76.00	1,21,75,34.53	(+)1,18,39,58.53
2006-2007	4,28,56.88	14,25,91.78	(+)9,97,34.90
2007-2008	5,33,12.00	17,66,91.36	(+)12,33,79.36

GRANT NO. 09 – PARLIAMENTARY AFFAIRS DEPARTMENT

MAJOR HEADS

2011 State Legislature
 4059 Capital Outlay on Public Works
 7610 Loans to Government Servants etc

		Total Grant/ Appropriation (Rupees in thousand)	Actual Expenditure	Excess (+) Saving (-)
Revenue :				
<i>Voted-</i>				
Original	16,82,35	16,82,35	15,90,26	(-)92,09
Supplementary	-			
Amount surrendered during the year				...
<i>Charged</i>				
Original	49,60	59,60	33,11	(-)26,49
Supplementary	10,00			
Amount surrendered during the year				...
Capital:				
<i>Voted-</i>				
Original	2,00,00	2,00,00	17,48	(-)1,82,52
Supplementary	-			
Amount surrendered during the year				...

Notes and Comments:

Revenue Section

1. In the Voted Section original provision of Rs. 16,82.35 lakh proved excessive in view of the final saving of Rs.92.09 lakh. No portion of the final saving of Rs. 92.09 lakh was anticipated and surrendered.

GRANT NO. 09 - (Contd.)

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

Year	Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving (-)
2003-2004	10,43.52	9,18.40	(-) 1,25.12
2004-2005	10,12.44	8,36.66	(-) 1,75.78
2005-2006	13,58.99	11,61.58	(-)1,97.41
2006-2007	16,72.44	15,12.71	(-)1,59.73
2007-2008	17,37.65	16,19.93	(-)1,17.72

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

Head	Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving (-)
2011 02 101 0099 General			
0890 Legislative Assembly			
O 4,66.47			
S -	4,66.47	2,60.10	(-)2,06.37
0892 Legislative Council			
O 2,15.10			
S -	2,15.10	1,67.91	(-)47.19

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

Head	Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Excess (+)
2011 02 103 0099 General			
0891 J&K Legislative Assembly Secretariat			
O 7,30.78			
S -	7,30.78	8,85.72	(+)1,54.94
0892 Legislative Council			
O 2,70.00			
S -	2,70.00	2,76.29	(+)6.29

GRANT NO. 09 (Concl'd.)

5. In the Revenue *Charged* Section, supplementary appropriation of Rs. 10.00 lakh proved injudicious as the expenditure did not come even up to the level of original appropriation of Rs. 49.60 lakh thereby resulting in saving of Rs. 26.49 lakh.
6. In the Revenue *Charged* Section, significant saving occurred under the following Heads / Schemes; reasons for which were not communicated.

Head	Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving (-)
2011 02 101 0099 General			
0890 Legislative Assembly			
O 27.10			
S -	27.10	21.40	(-)5.70
2011 02 102 0099 General			
0892 Legislative Council			
O 22.50			
S 10.00	32.50	11.71	(-)20.79

7. In the Revenue *Charged* Section persistent saving occurred during last two years also.

Year	Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving (-)
2006-2007	53.12	22.53	(-)30.59
2007-2008	54.60	39.62	(-)14.98

Capital Section

8. In the Capital Section original provision of Rs. 2,00.00 lakh proved excessive in view of the final saving of Rs. 1,82.52 lakh. No portion of the final saving of Rs.1,82.52 lakh was anticipated and surrendered.
9. Against the provision of Rs.2,00.00 lakh an amount of Rs.16.97 lakh was incurred under Major Head 7610- loans to Government Servants etc. resulting in saving of Rs.1,83.03 lakh; reasons thereof were not communicated.
10. In the Capital Section persistent saving occurred during last two years also.

Year	Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving (-)
2006-2007	50.00	40.00	(-)10.00
2007-2008	60.00	-	(-)60.00

GRANT NO. 10 - LAW DEPARTMENT

MAJOR HEADS

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

		Total Grant/ Appropriation (Rupees in thousand)	Actual Expenditure	Excess (+) Saving (-)
Revenue :				
Voted-				
Original	94,30,90			
		1,36,90,87	1,11,57,18	(-)25,33,69
Supplementary	42,59,97			
Amount surrendered during the year				...
<i>Charged</i>				
Original	10,30,00			
		10,30,00	8,32,54	(-)1,97,46
Supplementary	-			
Amount surrendered during the year				...
Notes and Comments:				

Revenue Section

- Supplementary provision of Rs. 42,59.97 lakh proved excessive in view of the final saving of Rs. 25,33.69 lakh. No portion of the final saving of Rs. 25,33.69 lakh was anticipated and surrendered.
- Persistent savings in the Grant on Voted side occurred during the last five years as detailed below:-

Year	Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving (-)
2003-2004	48,07.80	29,66.67	(-)18,41.13
2004-2005	59,22.84	34,92.76	(-)24,30.08
2005-2006	61,30.70	41,02.40	(-) 20,28.30
2006-2007	64,27.21	38,69.86	(-)25,57.35
2007-2008	81,91.96	47,68.86	(-)34,23.10

GRANT NO.10- (Contd.)

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

Head		Total Grant/ Appropriation	Actual Expenditure	Saving (-)
(Lakh of rupees)				
2014	103	0099 General		
		0889 State Legal Services Authority		
		O 2,80.00		
		S -	2,80.00	2,41.64
				(-)38.36
2014	105	0099 General		
		1243 Tada Courts Temporary Courts		
		O 20.30		
		S -	20.30	15.24
				(-)5.06
2014	114	0099 General		
		0499 Advocate General		
		O 3,03.10		
		S -	3,03.10	1,92.35
				(-)1,10.75
2014	116	0099 General		
		1248 Public Prosecutors		
		O 1,05.90		
		S -	1,05.90	71.17
				(-)34.73
		0511 Human Rights Commission		
		O 1,09.50		
		S -	1,09.50	1,01.58
				(-)7.92
2015	102	0099 General		
		0493 Chief Electoral Officers Office		
		O 38,36.10		
		S 37,16.05	75,52.15	65,80.35
				(-)9,71.80
2070	800	0099 General		
		2108 State Accountability Commission		
		O 1,56.25		
		S -	1,56.25	97.66
				(-)58.59

GRANT NO. 10 (Contd.)

Head			Total Grant/ Appropriation	Actual Expenditure	Saving (-)
					(Lakh of rupees)
2230	101	0099	General		
		0888	Industrial Tribunal Court / Labour Court		
			O	35.05	
			S	-	
				35.05	26.96
					(-)8.09
2041	800	0099	General		
		0506	State Transport Appellate Court/ MACT-Srinagar		
			O	23.70	
			S	-	
				23.70	17.06
					(-)6.64
4.	Saving was partly counterbalanced by the excess under the following Heads; reasons for which were not communicated.				

Head			Total Grant/ Appropriation	Actual Expenditure	Excess(+)
					(Lakh of rupees)
2014	102	0099	General		
		0495	High Court		
			O	4,77.00	
			S	1,30.47	
				6,07.47	24,97.99
					(+)18,90.52
2070	104	0099	General		
		0517	Commissioner of Vigilance		
			O	23.90	
			S	-	
				23.90	51.16
					(+)27.26
5.	Supplementary grant of Rs. 4,13.45 lakh under Sub Head 0488-District and Session Judges subordinate to Minor Head 105-Civil Session Court under Major Head 2014-Administration of Justice proved injudicious as the expenditure did not come even upto the level of the original provision of Rs.40,06.60 lakh resulting in saving to the tune of Rs.18,40.34 lakh.				

GRANT NO. 10 (Concl.)

6. A Lumpsum provision of Rs. 40,06.60 lakh was placed under the Minor Head 105-Civil and Session Courts subordinate to Major Head 2014-Administration of Justice but the below mentioned Drawing and Disbursing Officers have incurred the expenditure under the following Schemes (not contemplated in the Demand for Grants) out of the Lumpsum provision resulting in depriving the audit to make comparison of excess / saving sub-head wise.

Actual Expenditure
(Lakh of Rupees)

I. Munsiff Courts	3,28.95
II. Sub-Judge Courts.	2,37.67
III. Misc Courts.	5.33
IV. Small Causes Court	35.22
V. Mobile Courts	8.30

7. In the *Charged* Section (Revenue) Original Appropriation of Rs.10, 30.00 lakh proved excessive in view of the final saving of Rs. 1,97.46 lakh. No portion of final saving of Rs. 1,97.46 lakh was anticipated and surrendered .
8. In terms of section 108(3) of the Constitution of Jammu and Kashmir, the Administrative expenses of the High Court including salaries, allowances and pensions payable to or in respect of the Officers and Servants of the Courts shall be charged upon the Consolidated Fund of the State, but in deviation from these provisions the State Government has provided the provision of all expenses except Salaries and Medical Reimbursement of the High Court as voted; reasons for which were not communicated.

GRANT NO. 11 – INDUSTRIES AND COMMERCE DEPARTMENT

MAJOR HEADS

2851	Village and Small Industries				
2853	Non-Ferrous Mining and Metallurgical Industries				
4851	Capital Outlay on Village and Small Industries				
4852	Capital Outlay on Iron & Steel Industries				
4853	Capital Outlay on Non-ferrous Mining and Metallurgical Industries				
5465	Investment in General Financial and Trading Institutions				
6885	Loans for Other Industries and Minerals				
		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)	
		(Rupees in thousand)			
Revenue :					
Voted-					
Original	1,05,01,67				
		1,05,01,67	95,85,53	(-)9,16,14	
Supplementary	-				
Amount surrendered during the year				...	
Capital:					
Voted-					
Original	1,08,71,90				
		1,12,45,88	1,28,22,20	(+)15,76,32	
Supplementary	3,73,98				
Amount surrendered during the year				...	
Notes and Comments:					

Revenue Section

- Original provision of Rs. 1,05,01.67 lakh proved excessive in view of the final saving of Rs.9,16.14 lakh. No portion of the final saving of Rs. 9,16.14 lakh was anticipated and surrendered.
- Persistent saving in the Grant occurred during the last five years as detailed below:-

Year	Total Grant/ Appropriation	Actual Expenditure	Saving (-)
	(Lakh of rupees)		
2003-2004	74,44.95	68,17.29	(-)6,27.66
2004-2005	96,56.55	71,51.92	(-)25,04.63
2005-2006	87,55.63	82,68.18	(-)4,87.45
2006-2007	92,83.33	84,88.92	(-)7,94.41
2007-2008	95,49.35	89,44.33	(-)6,05.02

GRANT NO.11 (Contd.)

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

Head	Total Grant/ Appropriation	Actual Expenditure	Saving (-)
	(Lakh of rupees)		
2851	001 0099 General		
	2202 Director Industries Jammu		
	O 1,07.17		
	S -	1,07.17	98.74
	0808 Industrial Estate Gandhi Nagar		
	O 18.04		
	S -	18.04	10.51
	0811 Industrial Estate, Barzulla		
	O 15.82		
	S -	15.82	9.84
2851	102 0099 General		
	0796 Industrial Training Centres		
	O 1,09.07		
	S -	1,09.07	49.59
	0806 Central Market Jammu		
	O 10.10		
	S -	10.10	3.10
	0807 Works-Cum-Production Centre Kathua		
	O 16.43		
	S -	16.43	6.46
	0809 Rural Artisans Programme		
	O 80.74		
	S -	80.74	59.36
2851	103 0099 General		
	0244 Direction and Administration		
	O 8,40.82		
	S -	8,40.82	7,88.57

GRANT NO.11 (Contd.)

Head		Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving (-)
2851	103 0099 General 0814 UNDP Project Nowshera O 1,29.46 S -	1,29.46	1,04.07	(-)25.39
2851	104 0099 General 0805 Direction and Administration Handicrafts and Subordinate Offices O 49,80.17 S -	49,80.17	49,29.20	(-)50.97
2851	800 0099 General 1588 Government Industrial Exhibition Srinagar O 13.35 S -	13.35	6.43	(-)6.92
2853 02	001 0099 General 0244 Direction and Administration O 17,90.42 S -	17,90.42	13,16.75	(-)4,73.67

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

Head		Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Excess (+)
2851	001 0099 General 0812 Direction Office Industries O 1,01.39 S -	1,01.39	3,22.49	(+)2,21.10
2851	102 0099 General 0408 DIC Schemes O 6,92.73 S -	6,92.73	10,27.69	(+)3,34.96
	1907 Knitting Training Centre O 48.50 S -	48.50	97.24	(+)48.74

GRANT NO.11 (Contd.)

Head	Total Grant/ Appropriation	Actual Expenditure	Excess (+)
		(Lakh of rupees)	
2851	105 0099 General		
	0802 Grant-in-aid, Contribution and Subsidies		
	O 6,64.00		
	S -	6,64.00	(+)40.14

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

Head	Total Grant/ Appropriation	Actual Expenditure	Excess (+)
		(Lakh of rupees)	
2851	101 0099 General		
	2188 Industrial Estate Rural and Urban (Jammu)		16.80
2851	102 0099 General		
	2270 Knitting Training Centre /Director Industries Jammu		86.77
	2271 DIC Schemes / Director Industries Jammu		6,54.72
2851	800 0011 State Plan Normal		
	2196 Entrepreneur Development Institute		93.00

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

Head	Total Grant/ Appropriation	Actual Expenditure	Excess (+)
		(Lakh of rupees)	
2851	101 0099 General		
	0798 Footwear and Leather Goods Demonstration Centers		18.55

Capital Section

7. Supplementary Grant of Rs. 3,73.98 lakh proved meagre in view of the final excess of Rs. 15,76.32 lakh. The excess requires regularization.

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

Head	Total Grant/ Appropriation	Actual Expenditure	Saving (-)
		(Lakh of rupees)	
4851	103 0011 State Plan Normal		
	0367 Handloom Industries		
	O 3,00.00		
	S -	3,00.00	(-)1,73.62

GRANT NO.11 (Contd.)

Head			Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving (-)
4851	103	0011 State Plan Normal			
		0399 Handloom Development Corporation			
		O 1,25.00	-		
		S -	1,25.00	80.00	(-)45.00
4851	104	0011 State Plan Normal			
		0383 Handicrafts Corporation Industry			
		O 1,05.00			
		S -	1,05.00	95.57	(-)9.43
6885 01	800	0099 General			
		1211 Assistance to Public Sector Units			
		O 19,12.90			
		S -	19,12.90	15,36.94	(-)3,75.96

9. Lumpsum provision of Rs. 85,65.00 (Original Rs. 81,92.00 lakh and Supplementary Rs.3,73.00 lakh) was placed for different Schemes like District Industries Centre, Infrastructural Development, District Industries Centre Schemes, Handloom Industries, Handicrafts Industries, Entrepreneur Dev. Institute and Assistance to Khadi and Village Industries Board under MH 4851-Captial Outlay on Village and Small Industries with the Controlling Officers, whereas the expenditure of Rs. 8,06.20 lakh was incurred under different schemes not contemplated in the Demand for Grants and has therefore, deprived Audit in making Comparison of excess/saving under different schemes; reasons for not placing funds for each Head separately in the Demands for Grants have not been communicated.

10. Entire Budget provision has remained un-utilized throughout the year in respect of following Heads/Schemes.

Head			Total Grant/ Appropriation (Lakh of rupees)
4852	02	190 0011 State Plan Normal	
		0711 Investment in SIDCO	3,00.00
		1224 SICOP	90.00
4853	01	190 0011 State Plan Normal	
		0377 J&K Mineral Limited	1,27.00
		0977 Geology and Mining	2,50.00

GRANT NO.11 (Concl.)

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

Head			Actual Expenditure (Lakh of rupees)
4852	02	800 Other Expenditure	6,00.00
4853	01	800 0011 State Plan Normal	
		0977 Geology and Mining	1,80.01
5465	01	800 Other Expenditure	67.00

GRANT NO. 12 - AGRICULTURE DEPARTMENT

MAJOR HEADS

2029	Land Revenue
2236	Nutrition
2250	Other Social Services
2401	Crop Husbandry
2402	Soil and Water Conservation
2403	Animal Husbandry
2415	Agricultural Research and Education
2425	Co-operation
2435	Other Agricultural Programmes
2705	Command Area Development
2851	Village and Small Industries
4250	Capital Outlay on Other Social Services
4401	Capital Outlay on Crop Husbandry
4402	Capital Outlay on Soil and Water Conservation
4415	Capital Outlay on Agricultural Research and Education
4425	Capital Outlay on Co-operation
4705	Capital Outlay on Command Area Development
4851	Capital Outlay on Village and Small Industries

		Total Grant/ Appropriation (Rupees in thousand)	Actual Expenditure	Excess (+) Saving (-)
Revenue :				
Voted-				
Original	3,16,18,77	3,16,18,77	2,98,99,06	(-)17,19,71
Supplementary	-			
Amount surrendered during the year ...				
Capital:				
Voted-				
Original	94,52,12	94,52,12	1,08,30,04	(+)13,77,92
Supplementary	-			
Amount surrendered during the year ...				

GRANT NO. 12 -(Contd.)

Notes and Comments:

Revenue Section

1. Original provision of Rs.3,16,18.77 lakh proved excessive in view of the final saving of Rs.17,19.71 lakh. No portion of the final saving was anticipated and surrendered.
2. Significant saving occurred under the following Heads; reasons thereof were not communicated.

Head			Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving (-)
2029	800	0099 General			
		0067 Rakhs and Farms Kashmir			
		O	1,14.15		
		S	-	1,14.15	97.17
					(-)16.98
2236 02	800	0099 General			
		0063 Community Canning and Fruit preservation Centre, Kashmir.			
		O	90.59		
		S	-	90.59	77.70
					(-)12.89
2401	001	0099 General			
		0027 Agriculture Tehsil Development Services (Kashmir)			
		O	3,64.79		
		S	-	3,64.79	3,42.71
					(-)22.08
		0031 Superintendence (Jammu)			
		O	1,12.09		
		S	-	1,12.09	88.03
					(-)24.06
		0035 Superintendence (Kashmir)			
		O	44.05		
		S	-	44.05	35.99
					(-)8.06
		0231 Agriculture Tehsil Development Services (Jammu)			
		O	4,35.91		
		S	-	4,35.91	3,58.13
					(-)77.78
2401	103	0099 General			
		0019 Seed Multiplication Farm (Kashmir)			
		O	79.86		
		S	-	79.86	64.60
					(-)15.26
		2180 Improvement of Existing Farms			
		O	1,29.12		
		S	-	1,29.12	22.26
					(-)1,06.86

GRANT NO. 12 (Contd.)

Head			Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving (-)
2401	105	0099 General			
		0045 Development of Local Manurial Resources (Kashmir)			
		O	74.93		
		S	-	52.34	(-)22.59
2401	107	0099 General			
		0458 Plant Protection Service (Kashmir)			
		O	8,17.85		
		S	-	7,48.41	(-)69.44
		0995 Plant Protection Service (Jammu)			
		O	1,92.13		
		S	-	1,59.15	(-) 32.98
2401	108	0099 General			
		0080 Potato Development Schemes (Jammu)			
		O	1,05.24		
		S	-	80.19	(-)25.05
		1431 Floriculture Development (Kashmir)			
		O	65.08		
		S	-	58.50	(-)6.58
2401	109	0099 General			
		0062 Information Farm Radio Services (Kashmir)			
		O	36.60		
		S	-	24.79	(-)11.81
		1442 Information Farm Radio Services (Jammu)			
		O	55.50		
		S	-	38.86	(-)16.64
2401	113	0099 General			
		0054 Improved Agriculture Implements			
		O	1,43.93		
		S	-	97.83	(-)46.10
		0356 Improved Agriculture Implements (Jammu)			
		O	71.95		
		S	-	54.33	(-) 17.62

GRANT NO. 12 (Contd.)

Head			Total Grant/ Appropriation	Actual Expenditure	Saving (-)
				(Lakh of rupees)	
2401	119	0099	General		
		0020	Walnut Production for Export Purposes (Kashmir)		
			O 58.00		
			S - 58.00	52.77	(-)5.23
		0048	Development of vegetables (Kashmir Division)		
			O 2,79.93		
			S - 2,79.93	2,59.23	(-)20.70
		0228	Plant Nurseries Registration		
			O 30.75		
			S - 30.75	6.17	(-)24.58
		0244	Direction and Administration		
			O 9,22.19		
			S - 9,22.19	8,02.31	(-)1,19.88
		0261	Production and Supply of European type of Vegetable Agriculture, Kashmir		
			O 33.94		
			S - 33.94	28.40	(-)5.54
		1255	Intensive Agriculture Crash Programme		
			O 34.45		
			S - 34.45	11.44	(-)23.01
		1481	Improvement of Vegetable Programme, Jammu		
			O 8,74.66		
			S - 8,74.66	8,10.74	(-)63.92
		1482	Maintenance of Departmental Orchards and Nurseries (Kashmir)		
			O 3,73.00		
			S - 3,73.00	2,00.36	(-)1,72.64
		2201	Horticulture Information and Publication Services, Jammu		
			O 6.69		
			S - 6.69	0.34	(-)6.35

GRANT NO. 12 (Contd.)

Head			Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving (-)
2401	119	0099	General		
		2248	Intensive Fruit Production Programme, Jammu		
			O 1,62.31		
			S -	1,62.31	1.43
					(-),60.88
		2249	Maintenance of Departmental Orchard and Nurseries, Jammu		
			O 1,61.39		
			S -	1,61.39	105.24
					(-)56.15
		2252	Superintendence (Divisional level), Jammu		
			O 59.58		
			S -	59.58	0.03
					(-)59.55
		2255	Plant Protection Services, Jammu		
			O 1,05.16		
			S -	1,05.16	0.08
					(-)1,05.08
		2257	District Offices, Jammu		
			O 1,39.55		
			S -	1,39.55	0.39
					(-)1,39.16
2401	800	0011	State Plan Normal		
		1483	Agriculture Jammu		
			O 3,19.00		
			S -	3,19.00	3,09.10
					(-)9.90
		1484	Agriculture, Kashmir		
			O 2,19.24		
			S -	2,19.24	68.08
					(-)1,51.16
2401	109	0099	General		
		2191	Agriculture Extension & Trainings, Kashmir		
			O 24.07		
			S -	24.07	16.43
					(-)7.64
		0181	Education Training		
			O 43.03		
			S -	43.03	35.09
					(-)7.94

GRANT NO. 12 (Contd.)

Head				Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving (-)
2401	111	0099	General			
		0233	Bio Gas Development			
			O	49.85		
			S	-	49.85	(-)13.18
2401	119	0099	General			
		1434	Training & Visits (NAEP) Kashmir			
			O	25,56.02		
			S	-	25,56.02	(-)5,66.01
2402	101	0099	General			
		0016	Soil Survey Kashmir			
			O	3,35.62		
			S	-	3,35.62	(-)1,52.21
		0134	Soil Survey and Testing Laboratory Kashmir			
			O	63.35		
			S	-	63.35	(-) 23.73
2402	102	0099	General			
		0010	Soil Conservation Schemes (Jammu Division)			
			O	4,59.42		
			S	-	4,59.42	(-)68.91
2403	107	0099	General			
		0002	Fodder and Feed Development (Jammu Division)			
			O	56.39		
			S	-	56.39	(-)22.96
2415 01	004	0099	General			
		0033	Agriculture Research Unit (Kashmir)			
			O	67.47		
			S	-	67.47	(-)6.42
		0123	Agriculture Research Unit (Jammu)			
			O	56.61		
			S	-	56.61	(-)5.54

GRANT NO. 12 (Contd.)

Head			Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving (-)
2851	102	0099	General		
		0053	Development of Apiculture (Jammu Division)		
			O 2,45.36		
			S -	2,45.36	1,42.95
					(-)1,02.41
		0089	Bee-keeping (Kashmir)		
			O 10.36		
			S -	10.36	4.59
					(-)5.77
		0091	Development of Agriculture (Kashmir Division)		
			O 1,82.05		
			S -	1,82.05	1,28.73
					(-)53.32
2851	107	0099	General		
		0336	Additional Director Sericulture (Jammu)		
			O 16,00.50		
			S -	16,00.50	13,95.39
					(-)2,05.11

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

Head			Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Excess(+)
2236	80	001	0099	General	
			0063	Community Canning and Fruit Preservation Centre, Jammu	
				O 83.31	
				S -	83.31
					1,36.17
					(+)52.86
2250	800	0099	General		
		0061	Director Agriculture (Kashmir)		
			O 26.22		
			S -	26.22	28.31
					(+)2.09
2401	001	0099	General		
		0039	Director of Agriculture (Jammu)		
			O 5,68.35		
			S -	5,68.35	10,63.70
					(+)4,95.35

GRANT NO. 12 (Contd.)

Head			Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Excess(+)
2401	001	0099 General			
		0043 Director of Agriculture (Kashmir)			
		O	4,68.33		
		S	-	4,68.33	6,63.23
					(+)1,94.90
2401	103	0099 General			
		0015 Seed Multiplication Farm (Jammu)			
		O	7.80		
		S	-	7.80	58.71
					(+)50.91
2401	108	0099 General			
		1432 Floriculture Development (Jammu)			
		O	17.87		
		S	-	17.87	22.56
					(+)4.69
2401	109	0099 General			
		0068 Agriculture Extension and Training (Jammu)			
		O	3.33		
		S	-	3.33	5.02
					(+)1.69
		0070 Improved Agriculture Practices (Jammu)			
		O	22.02		
		S	-	22.02	23.41
					(+)1.39
		0072 Improved Agriculture Practices (Kashmir)			
		O	34.64		
		S	-	34.64	39.04
					(+)4.40
		1435 Training and visits NAEP Jammu			
		O	19,53.16		
		S	-	19,53.16	19,98.22
					(+)45.06
2401	119	0099 General			
		0022 Horticulture Information and Publication Services(Kashmir.)			
		O	23.70		
		S	-	23.70	28.93
					(+)5.23

GRANT NO. 12 (Contd.)

Head			Total Grant/ Appropriation	Actual Expenditure	Excess(+)
				(Lakh of rupees)	
2401	119	0099	General		
		0030	Intensive Fruit Production Programme, Kashmir.		
		O	3,81.00		
		S	-	3,81.00	4,85.88
					(+)1,04.88
		0036	District Offices, Kashmir		
		O	1,80.90		
		S	-	1,80.90	1,84.51
					(+)3.61
		0038	Superintendence (Division Level) Kashmir		
		O	38.50		
		S	-	38.50	1,29.96
					(+)91.46
		0044	Direction Jammu		
		O	24.45		
		S	-	24.45	27.89
					(+)3.44
		0096	Development of Horticulture in Kandi Karewa and Dry Land Areas Kashmir		
		O	4,10.00		
		S	-	4,10.00	4,94.77
					(+)84.77
		0100	Plant Protection Services, Kashmir		
		O	2,32.00		
		S	-	2,32.00	2,57.81
					(+)25.81
		2088	Director Horticulture Jammu		
		O	5,48.13		
		S	-	5,48.13	6,52.28
					(+)1,04.15
2401	800	0099	General		
		0014	Soil Survey Jammu		
		O	31.63		
		S	-	31.63	57.05
					(+)25.42

GRANT NO. 12 (Contd.)

Head			Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Excess(+)
2402	101	0099	General		
		0014	Soil Survey Jammu	-	
		O	20.14		
		S	-	20.14	(+)76.52
		1489	Laboratory Jammu		
		O	62.37		
		S	-	62.37	(+)8.14
2425	001	0099	General		
		0244	Direction and Administration		
		O	2,49.60		
		S	-	2,49.60	(+)6,88.88
2435	01	800	0099	General	
		0345	Seed Certificate Scheme including Law Enforcement Jammu		
		O	1,19.77		
		S	-	1,19.77	(+)8.61
2705	602	0099	General		
		0116	Directorate of Command Area Development (Kashmir)		
		O	2,61.40		
		S	-	2,61.40	(+)2,04.37
2705	603	0099	General		
		0095	Directorate of Command Area Development (Jammu)		
		O	9,28.17		
		S	-	9,28.17	(+)50.39

GRANT NO. 12 (Contd.)

Head			Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Excess(+)
2851	004	0099	General		
		0093	Research on Mushroom (Jammu)		
			O 95.79		
			S - 95.79	1,69.74	(+)73.95
		0104	Mushroom (Kashmir)		
			O 1,63.93		
			S - 1,63.93	1,96.98	(+)33.05
2851	107	0099	General		
		0337	Additional Director Sericulture (Kashmir)		
			O 16,47.75		
			S - 16,47.75	17,96.82	(+)1,49.07

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

Head				Total Grant/ Appropriation (Lakh of rupees)
2029 -	001	0099	0244 Direction and Administration	6.30
2401 -	119	0099	2192 Development of Walnut Production for Export purposes, Jammu	18.50
			2254 Development of Horticulture in Kandi, Karewa and Dry Land Areas, Jammu	2,44.14
2415 80	120	0011	0060 SKUAST, Jammu	16.51
2705	603	0031	0125 Command Area Development	10.00

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

Head				Actual Expenditure (Lakh of rupees)
2401	103	0031	Centrally Sponsored Scheme	
		0327	Purchase of Seeds (Kashmir)	2.62
		0015	Seed Multiplication Farm (Jammu)	62.36
2401	119	0011	State Plan Normal	
		0222	Horticulture Construction Programme	12.00

GRANT NO. 12 (Contd.)

Head			Actual Expenditure (Lakh of rupees)
2401	119	0011 State Plan Normal	
-		1479 Development of Hilly Areas	6.56
		0099 General	
		0022 Horticulture Information and Publication Services Kashmir.	3.35
2401	800	0031 Centrally Sponsored Scheme	
		0748 Timely Reporting Scheme	2.01
		0870 Integrated Cereal Development	2.61
		1604 Other Crop Scheme	1.57
		1750 Works Component	2,38.48
		1597 Strengthening of District Organization	2.31
		1587 Macro Management on Agriculture	6,27.65
		1516 Improvement of Crop Statistics	9.13
		0028 Pulse Development	5.87
2401	800	0011 State Plan Normal	
		0203 Mushroom Cultivation	1.31
2402	102	0099 General	
		0012 Soil Conservation Scheme (Agri) Kashmir division	1,35.57
2402	800	0011 State Plan Normal	
		1490 Agriculture Land Kashmir	6.91
2403	001	0099 General	
		2062 Directorate of Animal Husbandry Jammu	3.75
2425	001	0011 State Plan Normal	
		0244 Direction and Administration	8.38
2705	800	0099 General	
		0008 Dry Land Development Programme	1.95

GRANT NO. 12 (Contd.)

Head				Actual Expenditure (Lakh of rupees)
2705	800	0011	State Plan Normal	
		0008	Dry Land Development Programme	1.89
2851	102	0099	General	
		0408	District Industries Centre Schemes	5.81
2851	104	0099	General	
		0805	Direction and Administration Handicrafts and Subordinate Offices	7.73
2851	107	0099	General	
		0337	Additional Director Sericulture (Kashmir)	3.75

Capital Section

6. Original provision of Rs.94,52.12 lakh proved meagre in view of excess of Rs.13,77.92 lakh which requires regularization.
7. Excess over the provision occurred mainly under the following Heads; reasons for which were not intimated

Head				Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Excess(+)
4401	103	0099	General			
		0327	Purchase of Seeds (Kashmir)			
		O	1,52.50			
		S	-	1,52.50	2,94.03	(+)1,41.53
4401	103	0031	Centrally Sponsored Scheme			
		2222	Eco Restoration			
		O	1,82.00			
		S	-	1,82.00	4,98.38	(+)3,16.38
4401	800	0011	State Plan Normal			
		0222	Horticulture Construction Programme			
		O	3,96.30			
		S	-	3,96.30	6,15.93	(+)2,19.63
		0281	Horticulture Processing & Marketing Corporation			
		O	69.00			
		S	-	69.00	1,69.00	(+)1,00.00

GRANT NO. 12 (Contd.)

Head			Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Excess(+)
4401	800	0011	State Plan Normal		
		0061	Director Agriculture (Kashmir)		
		O	4,00.00		
		S	-	4,00.00	8,09.30
					(+)4,09.30
4402	102	0011	State Plan Normal		
		0251	Soil Conservation (Jammu)		
		O	50.00		
		S	-	50.00	74.12
					(+)24.12
		0266	Soil Conservation (Kashmir)		
		O	43.00		
		S	-	43.00	61.59
					(+)18.59
4415	80	277	0011 State Plan Normal		
		0032	Agriculture University (Jammu)		
		O	8,80.00		
		S	-	8,80.00	16,00.00
					(+)7,20.00
4705	602	0011	State Plan Normal		
		0116	Directorate of Command Area Development (Kashmir)		
		O	5,50.30		
		S	-	5,50.30	10,16.79
					(+)4,66.49
4705	800	0031	Centrally Sponsored Scheme		
		0125	Command Area Development		
		O	10.00		
		S	-	10.00	4,90.76
					(+)4,80.76

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

Head			Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving (-)
4401	103	0099	General		
		0061	Director Agriculture (Kashmir)		
		O	40.00		
		S	-	40.00	25.72
					(-)14.28

GRANT NO. 12 (Contd.)

Head			Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving (-)
4401	103	0031 Centrally Sponsored Scheme			
		2221 Development of Oil Seed			
		O	20.00		
		S	-	20.00	(-)17.67
		0099 General			
		0081 Purchase of Seeds (Jammu)			
		O	4,85.00		
		S	-	4,85.00	(-)83.87
4401	104	0099 General			
		0083 Agriculture Farms (Jammu)			
		O	3,90.80		
		S	-	3,90.80	(-)2,30.89
		0102 Agriculture Farms (Kashmir)			
		O	1,23.05		
		S	-	1,23.05	(-)19.02
4401	105	0099 General			
		0232 District Agriculture (Jammu)			
		O	85.00		
		S	-	85.00	(-)25.57
4401	800	0011 State Plan Normal			
		0039 Director Agriculture (Jammu)			
		O	4,50.00		
		S	-	4,50.00	(-)1,36.25
		0612 Horticulture Planning and Marketing			
		O	11,05.00		
		S	-	11,05.00	(-)7,28.89
		0031 Centrally Sponsored Scheme			
		1587 Macro Management on Agriculture			
		O	15,50.00		
		S	-	15,50.00	(-)14,95.87

GRANT NO. 12 (Contd.)

Head	Total Grant/ Appropriation	Actual Expenditure	Saving (-)
		(Lakh of rupees)	
4415 80 277 0011	State Plan Normal		
0056	Agriculture University (Kashmir)	-	
O	8,00.00		
S	-	8,00.00	6,20.00
			(-),1,80.00
4705 603 0011	State Plan Normal		
0095	Directorate of Command Area Development (Jammu)		
O	4,72.17		
S	-	4,72.17	1,55.10
			(-),3,17.07
4851 107 0011	State Plan Normal		
1202	Sericulture		
O	3,58.00		
S	-	3,58.00	3,25.88
			(-),32.12

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

Head	Actual Expenditure
	(Lakh of rupees)
4401 01 101 0011	State Plan Normal
0612	Horticulture Planning and Marketing
	75.55
4401 104 0099	General
0098	District Horticulture J&K
	6.22
0100	Plant Protection Services
	7.31
4401 800 0011	State Plan Normal
0041	State Plan Agriculture J&K
	2,36.53
0125	Director Command Area Development, Jammu
	1,02.11

GRANT NO. 12 (Concl'd.)

Head			Actual Expenditure (Lakh of rupees)
4402	800	0011 State Plan Normal 1748 Capital Component	1.15
4851	107	0099 General 0337 Additional Director Sericulture (Kashmir)	16.75
10.	Against the provision of Rs.2,95.00 lakh (Plan) & Rs.4,90.00 lakh (Non-Plan) under Minor Head 190-Investment in Public Sector & Other Undertakings and Investment in Other Co-operatives subordinate to Major Head 4425- Capital Outlay on Co-operative, an amount of Rs.24,89.32 lakh was incurred on the Schemes like Special Plan Assistance, Transport Subsidy, J&K Co-operative Bank, Other Investments, Registrar Co-operative, Share Capital Investment in Primary Agriculture Co-operative Societies, Agro/JAKFED etc. not contemplated in the Demand for Grants depriving Audit in making comparison of excess/savings Sub headwise.		
11.	Against total estimated recovery of Rs.9,04.00 lakh an amount of Rs.2,80.82 lakh only was recovered ; reasons for less recovery have not been intimated.		

GRANT NO. 13 – ANIMAL HUSBANDRY DEPARTMENT

MAJOR HEADS

2403	Animal Husbandry				
4250	Capital Outlay on Other Social Services				
4403	Capital Outlay on Animal Husbandry				
			Total Grant/ Appropriation (Rupees in thousand)	Actual Expenditure	Excess (+) Saving (-)
Revenue :					
Voted-					
Original	1,70,83,70		1,98,00,31	1,92,75,73	(-)5,24,58
Supplementary	27,16,61				
Amount surrendered during the year					...
Capital:					
Voted-					
Original	17,29,68		17,58,68	9,09,32	(-) 8,49,36
Supplementary	29,00				
Amount surrendered during the year					...
Notes and Comments:					

Revenue Section

- In the Revenue Section Supplementary Grant of Rs. 27,16.61 lakh proved excessive in view of final Saving of Rs.5,24.58 lakh. No portion of the final Saving was anticipated and surrendered.
- Significant Saving has occurred under the following Heads; reasons for which were not communicated.

Head			Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving (-)
2403	001	0011 State Plan Normal			
		0138 Sheep Husbandry Kashmir			
		O 59.00			
		S -	59.00	20.23	(-)38.77
2403	001	0099 General			
		0195 Sheep Husbandry Jammu			
		O 3,60.57			
		S 2,09.61	5,70.18	22.45	(-)5,47.73

GRANT NO. 13 (Contd.)

Head			Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving (-)
2403	101	0099 General			
		0155 Hospitals and Dispensaries Kashmir			
		O 16,84.26			
		S -	16,84.26	14,15.04	(-)2,69.22
		2216 Hospitals and Dispensaries Jammu			
		O 13,81.95			
		S -	13,81.95	12,03.37	(-)1,78.58
2403	102	0099 General			
		0140 Cattle and Buffalo Development Kashmir			
		O 15,13.12			
		S -	15,13.12	12,23.22	(-)2,89.90
2403	103	0099 General			
		0119 Poultry Development Schemes Kashmir			
		O 6,76.64			
		S -	6,76.64	5,48.21	(-)1,28.43
2403	104	0099 General			
		0088 Angora Rabbit Farm			
		O 35.00			
		S -	35.00	19.85	(-)15.15
		0128 Transit Camp Migratory Breeding			
		O 24.20			
		S -	24.20	3.82	(-)20.38
		0148 Sheep Breeding Farm Dachigam			
		O 42.00			
		S -	42.00	36.11	(-)5.89
		0150 Intensive Sheep Development in Farmers Flock			
		O 48.00			
		S -	48.00	28.44	(-)19.56
		0151 Sheep Breeding Farm Zowara/Pulwama			
		O 45.00			
		S -	45.00	5.42	(-)39.58
		0152 Sheep Breeding Farm Panthal Reasi Panthal			
		O 85.70			
		S -	85.70	49.74	(-)35.96

GRANT NO. 13 (Contd.)

Head		Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving (-)
2403	104 0099 General			
	0158 Sheep Shearing and Wool Grading and Marketing, Kashmir			
	O	65.00		
	S	-	22.82	(-)42.18
	0197 Expansion and Consolidation of existing Sheep Breeding Farm, Kashmir			
	O	78.00		
	S	-	36.24	(-)41.76
	0198 Establishment of the Muttonous Zone, Kashmir			
	O	85.00		
	S	-	71.61	(-)13.39
	0202 Strengthening of Existing Sheep Breeding farms			
	O	70.00		
	S	-	56.03	(-)13.97
	0204 Training of Technical Personnel, Kashmir			
	O	15.00		
	S	-	4.99	(-)10.01
	0664 Establishment of transit for Migratory Breeders, Kashmir			
	O	11.00		
	S	-	3.12	(-)7.88
	0672 Supervisory Organisation			
	O	30.00		
	S	-	9.59	(-)20.41
	0674 Statistical Cell / Director Sheep Husbandry, Kashmir			
	O	16.00		
	S	-	5.54	(-)10.46
	0687 Improvement of Grass Land, Kashmir			
	O	10.50		
	S	-	5.25	(-)5.25
	0731 Ramboulet Breeding, Kashmir			
	O	55.00		
	S	-	40.07	(-)14.93

GRANT NO. 13 (Contd.)

Head		Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving (-)
2403	104 0099 General			
	0745 Publicity Cell Director Sheep Husbandry Kashmir			
	O 14.00	-		
	S -	14.00	2.13	(-)11.87
	0800 Opening of Sheep and Wool Development Centre, Kashmir			
	O 1,90.00			
	S -	1,90.00	1,54.84	(-)35.16
	0803 Sheep Breeding Farm Duksam			
	O 2,00.00			
	S -	2,00.00	73.99	(-)1,26.01
	0813 Establishment of New Sheep Breeding Farm (Balnoi)			
	O 68.80			
	S -	68.80	14.49	(-)54.31
	0827 Establishment of Intensive Sheep Development Block, Kashmir			
	O 3,40.00			
	S -	3,40.00	2,50.25	(-)89.75
	0829 Disease investigation Sheep & Goat Kashmir			
	O 1,10.00			
	S -	1,10.00	1,01.65	(-)8.35
	0842 Establishment of Sheep and Wool Extension centres Kashmir			
	O 3,85.00			
	S -	3,85.00	2,63.22	(-)1,21.78
	0843 Establishment of Expansion and Consolidated Centres Sheep & Wool extension Centre, Kashmir			
	O 70.00			
	S -	70.00	41.95	(-)28.05
	1178 Intensive Sheep Development Backward Area, Kashmir			
	O 2,80.00			
	S -	2,80.00	1,98.40	(-)81.60
	1707 Scientific Management among Breeders			
	O 4,00.00			
	S -	4,00.00	2,93.37	(-)1,06.63

GRANT NO. 13 (Contd.)

Head		Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving (-)
2403	104 0099 General			
	2189 Sheep Shearing and Wool Grading and Marketing Jammu		-	
	O 70.00			
	S - 70.00		55.40	(-)14.60
	2221 Expansion and Consolidation of Existing Sheep Breeding Farm Jammu			
	O 95.05			
	S - 95.05		60.75	(-)34.30
	2222 Establishment of Muttonous Zone Jammu			
	O 80.50			
	S - 80.50		63.64	(-)16.86
	2224 Strengthening of Existing Sheep Breeding Farm Jammu			
	O 1,02.50			
	S - 1,02.50		74.83	(-)27.67
	2225 Training of Technical Personnel Jammu			
	O 17.40			
	S - 17.40		11.81	(-)5.59
	2229 Ramboulet Breeding Jammu			
	O 43.80			
	S - 43.80		30.03	(-)13.77
	2232 Opening of Sheep and Wool Development Centre Jammu			
	O 2,11.65			
	S - 2,11.65		1,74.47	(-)37.18
	2233 Establishment of Intensive Sheep Development Block Jammu			
	O 4,70.85			
	S - 4,70.85		3,04.56	(-)1,66.29
	2234 Disease Investigation Sheep and Goat Jammu			
	O 94.00			
	S - 94.00		73.85	(-)20.15

GRANT NO. 13 (Contd.)

Head			Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving (-)	
2403	104	0099	General			
		2236	Establishment of Sheep and Wool Extension Centre Jammu			
			O 7,65.25			
			S -	7,65.25	4,97.23	(-)2,68.02
		2239	Intensive Sheep Dev Backward Areas Jammu			
			O 3,58.00			
			S -	3,58.00	2,47.69	(-)1,10.31
2403	107	0099	General			
		0605	Fodder and Feed Development Key Village Block Kashmir			
			O 28.95			
			S -	28.95	14.05	(-)14.90
2403	800	0099	General			
		0851	Schemes for the Development of Specially Backward Areas Kashmir			
			O 93.52			
			S -	93.52	69.27	(-)24.25

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

Head			Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Excess(+)	
2403	001	0011	State Plan Normal			
		0844	Director Animal Husbandry Kashmir			
			O 59.00			
			S -	59.00	2,37.95	(+)1,78.95
2403	001	0099	General			
		0138	Sheep Husbandry Kashmir			
			O 5,48.29			
			S 2,77.00	8,25.29	16,06.28	(+)7,80.99
		0844	Director Animal Husbandry Kashmir			
			O 11,00.51			
			S 15,30.00	26,30.51	28,79.66	(+)2,49.15

GRANT NO. 13 (Contd.)

Head			Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Excess(+)
2403	001	0099 General			
		2062 Director Animal Husbandry Jammu			
		– O 17,84.58			
		S 7,00.00	24,84.58	26,59.51	(+)1,74.93
2403	102	0099 General			
		2219 Cattle and Buffalo Development Jammu			
		O 12,99.05			
		S –	12,99.05	13,15.17	(+) 16.12
2403	104	0099 General			
		0647 Strengthening of Administrative Machinery			
		O 28.00			
		S –	28.00	41.07	(+)13.07
		0864 District Clinical Laboratory			
		O 30.00			
		S –	30.00	44.91	(+)14.91
		1036 Fleece Testing Laboratory, Jammu			
		O 50.15			
		S –	50.15	52.68	(+)2.53
		1710 Genetic Improvement of Farms			
		O 98.00			
		S –	98.00	1,02.15	(+)4.15
		2226 Establishment of transit for migratory breeders Jammu.			
		O 61.20			
		S –	61.20	75.55	(+)14.35
		2230 Publicity cell, Jammu.			
		O 12.30			
		S –	12.30	14.49	(+)2.19
		2231 Sheep Breeding Farm Anderwan, Jammu.			
		O 30.90			
		S –	30.90	61.86	(+)30.96
2403	107	0099 General			
		0002 Fodder and Feed Development (Jammu)			
		O 16.20			
		S –	16.20	33.05	(+)16.85

GRANT NO. 13 (Contd.)

Head			Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Excess(+)
2403	109	0099	General		
		0853	Training of Technical Personnel Jammu.		
			O 21.50		
			S -	21.50	22.86
					(+)1.36
2403	800	0099	General		
		2240	Schemes for Dev. of Specially Backward Areas Jammu.		
			O 1,96.00		
			S -	1,96.00	2,03.69
					(+)7.69
4.	Expenditure was incurred without budgetary grants under the following Schemes; reasons for which were not communicated.				

Head				Actual Expenditure (Lakh of rupees)
2403	104	0011	State Plan Normal	
		0695	Directorate of Sheep breeding and Sheep Development Kashmir	12.04
		0099	General	
		0195	Sheep Husbandry Jammu	12,20.99
		0695	Directorate of Sheep breeding and Sheep Development Kashmir	24.49
		0804	Establishment of Sheep and Wool Centre for Gujjar and Bakerwals	1.76
		1848	Sheep shearing and Wool Grading and Marketing Jammu	1.19

GRANT NO. 13 (Contd.)

5. Against the provision of Rs. 65.00 lakh placed under System Control Sheep Breeding Programme Centrally Sponsored Scheme an expenditure of Rs.90.76 lakh was incurred on the Schemes not provided for in the approved plan budget as detailed below; reasons for which have not been intimated to Audit.

Head	Actual Expenditure (Lakh of rupees)
2403	
001 0031 Centrally Sponsored Scheme	
1905 National Project on Reinderpest Eradication Programme	8.99
2070 Assistance to States for Control of Animal Diseases	15.30
2403	
104 0031 Centrally Sponsored Scheme	
2070 Assistance to States for Control of Animal Diseases	66.47

Capital Section

6. Supplementary Grant of Rs. 29.00 lakh proved unnecessary as the expenditure did not come even up to the level of original provision of Rs.17,29.68 lakh resulting in saving of Rs.8,49.36 lakh which was neither anticipated nor surrendered.
7. Persistent Saving as detailed below occurred during the last five years; reasons thereof were not communicated.

Year	Total Grant / Appropriation (Lakh of Rupees)	Actual Expenditure	Saving (-)
2003-04	789.21	435.60	(-) 353.61
2004-05	991.00	531.95	(-) 459.05
2005-06	985.42	611.25	(-) 374.17
2006-07	13,47.17	6,44.01	(-) 7,03.16
2007-08	12,20.42	7,17.68	(-) 5,02.74

8. Against supplementary Grant of Rs. 29.00 lakh against Minor Head 101- Natural Calamities under Major Head 4250-Capital Outlay on the Other Social Services, an expenditure of Rs. 8.05 lakh only has been incurred; reasons for which were not intimated.

GRANT NO. 13 (Concl.)

9. Against the total provision of Rs. 2,09.50 lakh under Minor Head 107- Fodder and Feed Development Centrally Sponsored Scheme subordinate to Major Head 4403 Capital Outlay on Animal Husbandry an expenditure of Rs. 53.39 lakh was incurred on Foot and Mouth diseases under Minor Head 104- Sheep and Wool Development (CSS) which was not contemplated in the approved Demand for Grants. Reasons for incurring expenditure on this Centrally Sponsored Scheme against which no provision was provided for in the approved demand for grants have not been intimated.
10. The State Government has placed the lumpsum budgetary provision of Rs. 15,20.18 Lakh at the disposal of various Controlling Officers under Major Head 4403- Capital Outlay on Animal Husbandry, but the Subordinate Officers incurred the expenditure on different Schemes having no provision in the approved detailed Demand for Grants thereby violating basic Government Accounting Principles as enshrined in the Jammu and Kashmir State Budget Manual. This deviation from prescribed procedure in formulating the Detailed Demand for Grants and incurring of expenditure by the Subordinate Officers on the Schemes not contemplated in the approved Demand for Grants has deprived Audit in making comparison of excess/saving schemewise.

GRANT NO. 14 - REVENUE DEPARTMENT

MAJOR HEADS

2029	Land Revenue
2053	District Administration
2055	Police
2070	Other Administrative Services
2235	Social Security and Welfare
2245	Relief on account of Natural Calamities
2250	Other Social Services
2401	Crop Husbandry
2506	Land Reforms
4059	Capital Outlay on Public Works
4235	Capital Outlay on Social Security and Welfare
4250	Capital Outlay on Other Social Services
4401	Capital Outlay on Crop Husbandry

		Total Grant/ Appropriation (Rupees in thousand)	Actual Expenditure	Excess (+) Saving (-)
Revenue :				
Voted-				
Original	2,97,46,74	3,04,58,69	2,87,36,75	(-)17,21,94
Supplementary	7,11,95			
Amount surrendered during the year				...
Capital:				
Voted-				
Original	1,55,14,50	1,64,27,30	19,05,69	(-) 1,45,21,61
Supplementary	9,12,80			
Amount surrendered during the year				...

GRANT NO. 14(Contd.)

Notes and Comments:

Revenue Section

- Supplementary Grant of Rs.7,11.95 lakh proved unjustified in view of final saving of Rs.17,21.94 lakh. No portion of the final Saving of Rs. 17,21.94 lakh was anticipated and surrendered; reasons for which were not communicated.
- Significant saving in the voted grant occurred mainly under the following Heads; reasons for which were not communicated.

Head			Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving (-)
2029	101	0099	General		
		1058	Collection Charges		
		O	40,41.05		
		S	-	40,41.05	(-)8,61.84
2029	104	0099	General		
		1209	Management of Government Estates		
		O	1,00.37		
		S	-	1,00.37	(-)43.04
2053	094	0099	General		
		0700	Sub-Divisional Magistrates		
		O	1,19.71		
		S	-	1,19.71	(-)15.87
		1046	Tehsils		
		O	18,45.19		
		S	-	18,45.19	(-)98.26
		1052	Revenue Training School		
		O	87.00		
		S	-	87.00	(-)26.24
		1054	Land Acquisition Railways		
		O	18.90		
		S	-	18.90	(-)13.52
		1056	Land Acquisition Collector Special Defence		
		O	90.45		
		S	-	90.45	(-)44.28

GRANT NO. 14(Contd.)

Head			Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving (-)
2053	094	0099	General		
		1077	Land Acquisition Thein Dam Project		
			O	26.02	
			S	-	
				26.02	13.59
					(-)12.43
2053	101	0099	General		
		1048	Divisional Commissioner		
			O	4,36.41	
			S	-	
				4,36.41	3,80.04
					(-)56.37
		2206	Joint Director Economics and Statistics		
			O	1,80.22	
			S	-	
				1,80.22	41.38
					(-)1,38.84
2070	800	0099	General		
		2211	SDM Badnota		
			O	15.75	
			S	-	
				15.75	7.79
					(-)7.96
		2212	SDM Gurez		
			O	10.69	
			S	-	
				10.69	2.16
					(-)8.53
		2214	ADO Keran Kupwara		
			O	10.30	
			S	-	
				10.30	1.91
					(-)8.39
2235	01	001	0099	General	
		1064	Provincial Rehabilitation Office, Jammu		
			O	14.06	
			S	-	
				14.06	9.02
					(-)5.04
2250	800	0099	General		
		1612	Special Officer Auqaf		
			O	79.00	
			S	-	
				79.00	67.48
					(-)11.52

GRANT NO. 14(Contd.)

Head			Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving (-)
2506	102	0099	General		
		1059	Consolidation of Holdings		
			O 3,33.85		
			S -	3,33.85	1,67.76
					(-)1,66.09
		2205	Settlement Commissioner		
			O 19,04.42		
			S -	19,04.42	10,18.59
					(-)8,85.83
3.	Saving in the grant was partly counterbalanced by the excess under the following Schemes against which Provision was separately and distinctly provided for in the Demand for Grant.				
Head			Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Excess(+)
2029	103	0099	General		
		1050	Director Land Records		
			O 86.00		
			S -	86.00	1,00.50
					(+)14.50
2053	093	0099	General		
		1049	Deputy Commissioner		
			O 10,34.23		
			S -	10,34.23	14,21.71
					(+)3,87.48
2053	101	0099	General		
		1051	Financial Commissioner		
			O 1,46.54		
			S -	1,46.54	1,83.60
					(+)37.06
2055	001	0099	General		
		1057	Expenditure on Migrants (Relief Commissioner Jammu)		
			O 3,84.75		
			S -	3,84.75	7,11.62
					(+)3,26.87
2055	117	0099	General		
		1057	Expenditure on Migrants		
			O 72,87.00		
			S 7,11.95	79,98.95	1,17,00.46
					(+)37,01.51

GRANT NO. 14(Contd.)

Head				Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Excess(+)
2070	800	0099	General			
		1078	Custodian General			
		O	29.22			
		S	-	29.22	33.65	(+)4.43
2235	60	800	0099 General			
		0872	Other Schemes			
		O	35.00			
		S	-	35.00	3,30.67	(+)2,95.67
2506	102	0099	General			
		0569	Agrarian Reforms			
		O	17,81.85			
		S	-	17,81.85	21,23.66	(+)3,41.81

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

Head				Total Grant/ Appropriation (Lakh of rupees)
2401	800	0031	Centrally Sponsored Scheme	
		0400	Agriculture Economics and Statistics	22.00
		0748	Timely Reporting Scheme	70.00
		1516	Improvement of Crop Statistics	39.50

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

Head				Actual Expenditure (Lakh of rupees)
2070	800	0099	General	
		0244	Direction and Administration	1.25
		0700	Sub-Divisional Magistrates	17.08
2235	60	800	0099 General	
		1062	Haj Expenses	19.54
3475	800	0011	State Plan Normal	
		1518	Census of Minor Irrigation Schemes	7.36

GRANT NO. 14(Contd.)

6. Against the provision of Rs. 94,33.00 lakh placed for Natural Calamity Relief Fund under Major Head 2245- Relief on account of Natural Calamities only Rs. 47,16.50 lakh was transferred to Fund Account; reasons for less transfer of funds were not communicated to audit.

Capital Section

7. Supplementary Grant of Rs. 9,12.80 lakh proved unjustified as the expenditure did not come even up to the level of original provision of Rs. 1,55,14.50 lakh. No portion of the final saving of Rs. 1,45,21.61 lakh was anticipated and surrendered.
8. Entire provision of Rs. 1,51,33.00 lakh (1,51,21.00 lakh Original and 12.00 lakh Supplementary) under Major Head 4235- Capital Outlay on Social Security and Welfare remained unutilized throughout the year ; reasons for which were not communicated.
9. An expenditure of Rs. 7,80.00 lakh was incurred without any budgetary provision under Major Head 4250-Capital Outlay on Other Social Services; reasons thereof have not been intimated.
10. Against the provision of Rs. 3,90.00 lakh under Major Head 4059- Capital Outlay on Public Works, an expenditure of Rs. 61.86 lakh was incurred resulting in saving of Rs. 3,28.14 lakh. Reasons thereof were not communicated.
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 the Government of India shall make contributions of 75% with matching contribution of 25% by the State. Credit to the Fund Account is effected by transfers from the Consolidated Fund of the State under Major Head 2245 – Relief on account of Natural Calamities after making proper provision there against in the Demand for Grants of the respective accounting years.

The following contributions have been made to the fund during the year 2008-09.

(i)	Contribution by the State Government	Rs.11.79 crore
(ii)	Contribution by the Government of India	Rs.35.38 crore
	Total	Rs.47.17crore

GRANT NO. 14(Concl.)

The details of the fund and Investments during the year 2008-2009 are as under:

Details of the Fund	8235- General and Other Reserve Fund. 112-Calamity Relief Fund -Investment Account	8121-General and Other Reserve Fund. 122- Calamity Relief Fund
	(Crore of rupees)	
O.B. as on 1.4.2008	28.35	3,50.36
Receipts during 2008-2009	Nil	47.17
Disbursement during 2008-2009	Nil	18.51
Closing Balance	28.35	3,79.02
Details of Investment		
O.B. as on 1.4.2008	10.86	Nil
Investment during 2008-2009	Nil	Nil
Withdrawal from the Fund	Nil	Nil
Closing Balance	10.86	Nil

**GRANT NO. 15 -CONSUMER AFFAIRS AND PUBLIC DISTRIBUTION
DEPARTMENT**

MAJOR HEADS

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

	Total Grant/ Appropriation	Actual Expenditure (Rupees in thousand)	Excess (+) Saving (-)
Revenue :			
Voted-			
Original	3,61,62		
		3,61,62	4,02,87
			(+)41,25
Supplementary	-		
Amount surrendered during the year			...
Capital:			
Voted-			
Original	8,38,31,41		
		8,38,31,41	9,16,24,57
			(+)77,93,16
Supplementary	-		
Amount surrendered during the year			...
Notes and Comments:			

Revenue Section

1. Original provision of Rs.3,61.62 Lakh proved meagre in view of excess of Rs.41.25 lakh. The final excess of Rs.41.25 lakh requires regularization. Excess occurred during the last two years also as detailed below.

Year	Total Grant/ Appropriation	Actual Expenditure (Lakh of Rupees)	Excess (+)
2006-07	2,63.87	3,24.19	(+)60.32
2007-08	3,10.20	3,49.08	(+)38.88

GRANT NO. 15 (Contd.)

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

Head	Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Excess (+)
2408 02 800 0011 State Plan Normal	-		
0942 Strengthening of PDS			
O 68.20			
S -	68.20	1,59.91	(+)91.71

3. Significant saving has occurred under the following Head; reasons for which have not been communicated.

Head	Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving(-)
3475 106 0099 General			
1063 Controller, Legal Metrology			
O 2,93.42			
S -	2,93.42	2,22.51	(-)70.91

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

Head	Actual Expenditure (Lakh of rupees)
2408 02 800 0011 State Plan Normal	
1886 Divisional Forum-under consumer protection Act Jammu	20.45

Capital Section

5. In the Capital Section, original provision of Rs.8,38,31.41 lakh proved meagre in view of excess of Rs.77,93.16 lakh. The final excess of Rs.77,93.16 lakh requires regularization.
6. Excess over the provision occurred mainly under the following Heads; reasons for which have not been intimated

Head	Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Excess (+)
4235 60 800 0099 General			
1228 Procurement and Supply of Essential Commodities (Sugar) Jammu			
O 59,68.50			
S -	59,68.50	1,06,85.62	(+)47,17.12

GRANT NO. 15 (Contd.)

Head				Total Grant/ Appropriation	Actual Expenditure	Excess (+)
				(Lakh of rupees)		
4408	01	101	0099 General			
			2171 (Wheat Jammu)			
			O 1,41,97.96			
			S -	1,41,97.96	2,24,27.01	(+)82,29.05
			2173 (Rice Jammu)			
			O 1,25,70.92			
			S -	1,25,70.92	1,85,03.45	(+)59,32.53

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

Head				Total Grant/ Appropriation	Actual Expenditure	Saving (-)
				(Lakh of rupees)		
4235	60	800	0099 General			
			1153 Kerosene Oil			
			O 5,95.31			
			S -	5,95.31	3,45.28	(-)2,50.03
4408	01	101	0099 General			
			0372 Transport handling etc. (on Ladakh Despatches)			
			O 5,04.61			
			S -	5,04.61	4,29.92	(-)74.69
			0383 Food and Supply Department, Kashmir			
			O 47,28.03			
			S -	47,28.03	44,83.65	(-) 2,44.38
			0397 Food and Supplies Department, Jammu			
			O 13,72.91			
			S -	13,72.91	13,23.08	(-)49.83
			2169 (Wheat Kashmir)			
			O 56,85.00			
			S -	56,85.00	47,92.81	(-) 8,92.19
			2170 (Rice Kashmir)			
			O 3,18,83.99			
			S -	3,18,83.99	2,86,12.01	(-)32,71.98

GRANT NO. 15 (Concl'd.)

Head	Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving (-)
4408 01 800 0099 General			
0397 Other Expenditure			
O	40.00		
S	-	12.78	(-)27.22

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

Head	Total Grant/ Appropriation (Lakh of rupees)
4235 60 800 0099 General	
1256 Director Consumer Affairs and Public Distribution Kashmir	62,28.68
4408 02 800 0031 Centrally Sponsored Scheme	
2244 Jagrati Seva Yojna	15.00
2245 Consumer Clubs	20.00
2246 Consumer Welfare Fund	18.00

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

Head	Actual Expenditure (Lakh of rupees)
4408 01 101 0099 General	
0244 Direction and Administration	3.95
4408 02 800 0011 State Plan Normal	
0508 Consumer Affairs and Public Distribution Department	8.00

10. Against the total estimated recoveries of Rs.1,15,07.65 lakh and Rs.6,18,60.95 lakh under Major Heads 4235- Capital Outlay on Social Security and Welfare and 4408- Capital Outlay on Food Storage and Warehousing, the actual recoveries to the tune of Rs.89,74.05 lakh and Rs.6,08,19.69 lakh respectively were effected. The shortfall in effecting the recoveries under both the Heads has not been intimated to the audit.

GRANT NO. 16 -PUBLIC WORKS DEPARTMENT

MAJOR HEADS

2059 Public Works

2216 Housing

3054 Roads and Bridges

4059 Capital Outlay on Public Works

4250 Capital Outlay on Other Social Services

5054 Capital Outlay on Roads and Bridges

		Total Grant/ Appropriation (Rupees in thousand)	Actual Expenditure	Excess (+) Saving (-)
Revenue :				
Voted-				
Original	3,61,98,51	4,23,45,16	3,92,92,67	(-)30,52,49
Supplementary	61,46,65			
Amount surrendered during the year				
Capital:				
Voted-				
Original	7,85,92,76	8,70,35,33	10,36,08,48	(+)1,65,73,15
Supplementary	84,42,57			
Amount surrendered during the year				
Notes and Comments:				

Revenue Section

1. In the Revenue Section supplementary Grant of Rs. 61,46.65 lakh proved excessive in view of final saving of Rs.30,52.49 lakh. No portion of the final saving of Rs.30,52.49 lakh was anticipated and surrendered.

GRANT NO. 16 (Contd.)

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

Head				Total Grant/ Appropriation (Lakh of rupees)	Actual Expenditure	Saving (-)
2059	80	001	0099 General			
			1034 Chief Engineers Mechanical Engineering Department , Jammu with Circle & Divisional Offices			
			O 11,71.02			
			S -	11,71.02	11,03.76	(-)67.26
			1035 Chief Engineers R&B Department Kashmir with Circle & Divisional Offices			
			O 93,72.30			
			S -	93,72.30	85,92.29	(-)7,80.01
			1041 Chief Engineers Mechanical Engineering Department Kashmir with Circle & Divisional Offices			
			O 14,77.89			
			S -	14,77.89	13,70.55	(-)1,07.34
			1044 Stores Procurement Department			
			O 1,13,49.63			
			S 61,46.65	1,74,96.28	1,08,18.48	(-)66,77.80
3054	80	001	0099 General			
			1027 R&B Department Jammu			
			O 21,50.26			
			S -	21,50.26	20,59.98	(-)90.28

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

Head				Total Grant/ Appropriation (Lakh of rupees)	Actual Expenditure	Excess(+)
2059	80	001	0099 General			
			1042 Chief Engineers R&B Department Jammu with Circle & Divisional Offices including Migrants.			
			O 61,45.11			
			S -	61,45.11	1,00,51.00	(+)39,05.89

GRANT NO. 16 (Contd.)

Head	Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Excess(+)
2059 80 001 0099 General			
2181 Prime Ministers Gramin Sadak Yojana			
O 15,10.30	-		
S -	15,10.30	17,76.16	(+)2,65.86
2216 01 700 0099 General			
0481 Maintenance			
O 2,50.00			
S -	2,50.00	3,69.79	(+)1,19.79
3054 80 001 0099 General			
1028 R&B Department Kashmir			
O 23,99.00			
S -	23,99.00	27,81.20	(+)3,82.20

Capital Section

- Supplementary Grant of Rs.84,42.57 lakh proved inadequate in view of final excess of Rs.1,65,73.15 lakh. The excess requires regularization. Excess of Rs 3,06,99.40 lakh in the grant occurred last year also.
- Excess occurred mainly under the following Heads/ Schemes; reasons for which were not intimated.

Head	Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Excess(+)
4059 01 001 0011 State Plan Normal			
1270 Mechanical Engineering, Jammu			
O 4,15.00			
S -	4,15.00	4,37.16	(+)22.16
1276 Mechanical Engineering, Kashmir			
O 5,44.50			
S -	5,44.50	9,22.00	(+)3,77.50
4059 60 800 0011 State Plan Normal			
1717 Non Functional Buildings (PWD), Jammu			
O 25,00.00			
S -	25,00.00	25,73.47	(+)73.47

GRANT NO. 16 (Contd.)

Head					Total Grant/ Appropriation	Actual Expenditure	Excess(+)
					(Lakh of rupees)		
4059	60	800	0011	State Plan Normal			
			1899	Non Functional Buildings (PWD) Kashmir			
			O	60,00.00			
			S	-	60,00.00	60,80.79	(+)80.79
5054	60	800	0031	Centrally Sponsored Scheme			
			1926	Central Road Fund			
			O	32,60.26			
			S	-	32,60.26	88,07.85	(+)55,47.59

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

Head					Total Grant/ Appropriation	Actual Expenditure	Saving(-)
					(Lakh of rupees)		
4250		101	0099	General			
			2193	Earthquake related works			
			O	-			
			S	18,00.00	18,00.00	14,37.87	(-)3,62.13

7. Lumpsum provision of Rs.1,95,00.00 lakh each placed at the disposal of Chief Engineer R&B Jammu/Kashmir under Major Head 4059-Capital Outlay on Public Works without giving schematic breakup, deprived Audit in making comparison of excess/saving as the expenditure was incurred under different Schemes not contemplated in the approved Demand for Grants.
8. Lumpsum provision of Rs.25,00.00 lakh placed at the disposal of Commissioner/ Secretary to Government for reconstruction of bridges under Major Head 5054 - Capital Outlay on Roads and Bridges was utilized by the different Drawing and Disbursing Officers on various schemes not contemplated in the approved Demand for Grants. This deviation in framing the Demand for Grants has deprived Audit in making comparison of excess/saving Sub-Headwise.

GRANT NO. 16 (Contd.)

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

Head				Total Grant/ Appropriation (Lakh of rupees)
4059	01	001	0011 State Plan Normal	
			2116 Prime Ministers Reconstruction Programme (PMRP)	1,76,42.57
			2181 Prime Ministers Gramin Sadak Yojana (PMGSY)	1,03,35.00
			1281 Designs Directorate	38.00
4059	80	201	0099 General	
			1285 Acquisition of Land	30,00.00

10. Although no portion of the provision was distinctly earmarked for transfer to Reserve Fund Deposit Account under Major Head 5054- Capital Outlay on Roads and Bridges yet an amount of Rs.54, 01.00 lakh was transferred to the fund account; reasons for which were not communicated.

11. Suspense Transactions: - The expenditure in the Grant includes Rs.1,54,76.11 lakh under the Head 'Suspense'. The nature of transactions under the Head Suspense and Accounting procedure have been explained in Note 12. Grant No.5-Ladakh Affairs Department. An analysis of transaction accounted for under the Head in this Grant during 2008-09 together with the Opening and Closing balances is given below.

Particulars/ Major Head of Account	Opening Balance as on 1 st April 2008	Debits	Credits	Closing balance as on 31 st March 2009
(Lakh of rupees)				
2059-Public Works -				
Purchases	(-)13,48.51	-	-	(-)13,48.51
Stock	56,81.20	1,54,22.78	1,38,29.14	72,74.84
Misc. P.W. Advance	9,03.02	-	-	9,03.02
2059-Public Works -				
Workshop Suspense	0.28	-	-	0.28
Total	52,35.99	1,54,22.78	1,38,29.14	68,29.63

GRANT NO. 16 (Contd.)

Particulars/Major Head of Account	Opening Balance as on 1 st April 2008	Debits	Credits	Closing balance as on 31 st March 2009
		(Lakh of rupees)		
2216-Housing-				
Purchases	(-)9.37	-	-	(-)9.37
Stock	61.60	-	-	(-)61.60
Misc. P.W. Advance	0.89	-	-	0.89
Workshop Suspense	(-)2.09	-	-	(-)2.09
Total	51.03	-	-	(-)51.03
3054-Roads and Bridges-				
Purchases	(-)1,17.88	-	-	(-)1,17.88
Stock	(-)1,51.18	53.33	1,38.26	(-) 2,36.11
Misc. P.W. Advance	1,11.05	-	-	1,11.05
Workshop Suspense	0.01	-	-	0.01
Total	(-) 1,58.00	53.33	1,38.26	(-) 2,42.93
4059-Capital Outlay on Public Works-				
Stock	0.11	-	-	0.11
Total	0.11	-	-	0.11
5054-Capital Outlay on Roads and Bridges				
Purchases	1.44	-	-	1.44
Stock	4.63	-	-	4.63
Misc. P.W. Advance	(-)1.00	-	-	(-)1.00
Total	5.07	-	-	5.07

GRANT NO. 16 (Contd.)

12. Review of Tools and Plant, Establishment charges of the Public Works Department: - The percentage of expenditure on Establishment of Tools and Plant to the Works Outlay in the Public Works Department during 2006-07 to 2008-09 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)	
2059-Public Works "A" -					
2006-07	3,00.61	1,58,46.69	5271.51	44.98	14.96
2007-08	12,90.37	1,59,44.00	1235.61	13,39.12	103.78
2008-09	16,51.11	1,69,59.37	1027.14	74.32	4.50
2216-Housing -					
2006-07	25,87.00	4,12.09	15.92	50.93	1.96
2007-08	18,12.78	14,16.54	78.14	-	-
2008-09	14,98.92	31,38.26	209.37	65.72	4.38
3054-Roads and Bridges -					
2006-07	31,19.24	33,51.00	107.43	9.76	0.31
2007-08	25,79.97	24,44.66	94.76	-	-
2008-09	46,49.83	1,36.64	2.94	1.35	0.03
4059-Capital Outlay on Public Works "B"					
2006-07	42,29.38	4,42.19	10.45	1,64.12	3.88
2007-08	1,04,71.99	-	-	19.98	0.19
2008-09	43,71.64	87,79.38	200.83	3,11.18	7.12
4216-Capital Outlay on Housing-					
2006-07	14,03.62	-	-	-	-
2007-08	3,78.78	-	-	-	-
2008-09	-	-	-	-	-

GRANT NO. 16 (Concl'd.)

Year and Head of account	Works Outlay	Establishment charges	Percentage of Establishment charges to Works outlay	Tools and Plant charges	Percentage of Tools and Plant Charges to Works outlay
	(Lakh of rupees)			(Lakh of rupees)	
5054-Capital Outlay on Roads and Bridges -					
2006-07	4,49,93.90	-	-	-	-
2007-08	9,60,26.26	-	-	2,89.98	0.30
2008-09	9,96,61.97	-	-	-	-

13. **Central Road Fund (Subvention)**

Out of proceeds of Excise duties on Motor Spirits earmarked for Road Development, the Central Government has constituted a Fund named as Central Road Fund. Out of this Fund amounts are allocated by the Government of India to the State Government, by crediting to Grant-in-Aid (CRF subvention) in the State Government account. The allocation, 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. 8449- Other deposits Subvention from Central Road Fund.

Total allocation made upto the end of March 2009 to the Jammu and Kashmir Government by the Government of India is Rs. 54, 01.00 lakh against which the actual amount received by the State Government is Rs. 87,86.96 lakh ending March, 2009, with a closing balance of Rs. 89,67.16 Lakh under the Fund Account.

GRANT NO. 17 - HEALTH AND MEDICAL EDUCATION DEPARTMENT

MAJOR HEADS

2210	Medical and Public Health				
2211	Family Welfare				
4210	Capital Outlay on Medical and Public Health				
4250	Capital Outlay on Other Social Services				
		Total Grant/ Appropriation	Actual Expenditure (Rupees in thousand)	Excess (+) Saving (-)	
Revenue:					
Voted-					
Original	7,21,58,83				
Supplementary	-	7,21,58,83	6,46,92,89	(-)74,65,94	
Amount surrendered during the year				...	
Capital:					
Voted-					
Original	2,37,99,89				
Supplementary	-	2,37,99,89	1,66,93,81	(-)71,06,08	
Amount surrendered during the year				...	
Notes and Comments:					

Revenue Section

- Original provision of Rs.7,21,58.83 lakh proved excessive in view of the final saving of Rs.74,65.94 lakh. No portion of the final saving was anticipated and surrendered.
- Persistent saving as detailed below has occurred during the last five years also.

Year	Total Grant/ Appropriation	Actual Expenditure (Lakh of Rupees)	Saving (-)
2003-2004	4,63,43.25	3,88,64.25	(-)74,79.00
2004-2005	4,67,92.71	4,32,49.23	(-)35,43.48
2005-2006	5,31,86.57	4,87,38.91	(-)44,47.66
2006-2007	5,78,43.71	5,55,01.17	(-)23,42.54
2007-2008	6,25,23.38	6,01,48.96	(-)23,74.42

GRANT NO. 17 (Contd.)

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

Head				Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving (-)
2210	01	001	0099 General	-		
			0558 District Medical Facilities Jammu			
			O 16,48.70			
			S -	16,48.70	15,56.48	(-)92.22
			0579 Gandhi Nagar Hospital Jammu			
			O 4,22.06			
			S -	4,22.06	3,62.58	(-)59.48
			0602 State Health Transport Organization Jammu			
			O 75.51			
			S -	75.51	67.39	(-)8.12
			0011 State Plan Normal			
			0638 Direction Office Kashmir (DHSK)			
			O 8,31.00			
			S -	8,31.00	1,21.40	(-)7,09.60
			0099 General			
			0636 Direction and Administration Jammu			
			O 8,73.46			
			S -	8,73.46	55.40	(-)8,18.06
			0604 Subsidiary Health Centre Jammu			
			O 22.94			
			S -	22.94	11.14	(-)11.80
			0610 District T.B Officer and Clinics Jammu			
			O 2,76.49			
			S -	2,76.49	1,84.35	(-)92.14
			0614 District T.B Officers and T.B Clinics Kashmir			
			O 1,59.48			
			S -	1,59.48	78.00	(-)81.48
			0629 Subsidiary Health Centre Kashmir			
			O 1,21.92			
			S -	1,21.92	14.51	(-)1,07.41
			0630 State T.B Office Jammu			
			O 42.34			
			S -	42.34	3.85	(-)38.49

GRANT NO. 17 (Contd.)

Head				Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving (-)
2210	01	001	0099 General			
			0636 Direction and Administration Jammu			
			O 40,62.41			
			S -	40,62.41	24,00.43	(-)16,61.98
			0638 Direction Office Kashmir (DHSK)			
			O 12,88.12			
			S -	12,88.12	9,52.92	(-)3,35.20
2210	01	110	0099 General			
			0557 Chest Disease Hospital Jammu			
			O 4,01.60			
			S -	4,01.60	0.80 *	(-)4,00.80
			0559 Chitranjan Dass Mobile Hospital			
			O 1,67.85			
			S -	1,67.85	1,40.14	(-)27.71
			0562 Improvement and Opening of New Dispensaries Jammu			
			O 12,83.30			
			S -	12,83.30	9,84.60	(-)2,98.70
			0564 Medical Aid Centres Jammu			
			O 2,29.20			
			S -	2,29.20	2,10.25	(-)18.95
			0568 Lall Dedd Hospital for Women Srinagar			
			O 13,84.13			
			S -	13,84.13	13,10.96	(-)73.17
			0575 Emergency Hospital Jammu			
			O 3,34.80			
			S -	3,34.80	2,37.72	(-)97.08
			0585 Sub District Hospitals Jammu			
			O 11,04.85			
			S -	11,04.85	72.31	(-)10,32.54
			0588 Leper Hospital Srinagar			
			O 62.62			
			S -	62.62	53.13	(-)9.49

* Expenditure appears under 2210-01-110-0099-1529-Administrator Associated Hospitals Jammu as per vouchers.

GRANT NO. 17 (Contd.)

Head				Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving (-)
2210	01	110	0099 General			
			0622 Sub District Hospitals Kashmir			
			O 27,97.20			
			S -	27,97.20	17,92.07	(-)10,05.13
			0625 S.M.H.S Hospital Srinagar			
			O 21,15.80			
			S -	21,15.80	19,63.83	(-)1,51.97
			0660 Chest Disease Hospital Srinagar			
			O 5,27.45			
			S -	5,27.45	5,12.35	(-)15.10
			0662 Govt. Psychiatric Hospital, Jammu			
			O 2,22.65			
			S -	2,22.65	1,66.06	(-)56.59
			0680 Medical College Hospital, Jammu			
			O 22,41.95			
			S -	22,41.95	2,06.24	(-)20,35.71
			0688 Government Psychiatric Hospital Srinagar			
			O 2,83.65			
			S -	2,83.65	2,32.24	(-)51.41
			1293 S.M.G.S Hospital Jammu			
			O 17,34.25			
			S -	17,34.25	20.92	(-)17,13.33
			1758 Sanat Nagar Hospital			
			O 67.25			
			S -	67.25	51.64	(-)15.61
			1764 G.B Pant Hospital			
			O 2,57.20			
			S -	2,57.20	1,28.75	(-)1,28.45
2210	01	200	0099 General			
			0641 Integrated Child Development Schemes Jammu			
			O 1,58.50			
			S -	1,58.50	1,26.89	(-)31.61
2210	02	101	0011 State Plan Normal			
			0681 Direction and Administration Deputy Director ISM Jammu			
			O 89.00			
			S -	89.00	46.19	(-)42.81

GRANT NO. 17 (Contd.)

Head			Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving (-)
2210 02	101	0099 General			
		1315 Bedded Hospital Ayurvedic Jammu			
		O 1,45.70			
		S -	1,45.70	77.32	(-)68.38
2210 02	103	0099 General			
		0694 Medical Store I.S.M Kashmir			
		O 84.65			
		S -	84.65	0.45	(-)84.20
		1837 Medical Store I.S.M Jammu			
		O 57.00			
		S -	57.00	10.60	(-)46.40
2210 03	101	0099 General			
		0580 Sub Centres Kashmir			
		O 19,53.05			
		S -	19,53.05	16,54.00	(-)2,99.05
		0581 Sub Centres Jammu			
		O 19,13.20			
		S -	19,13.20	15,66.19	(-)3,47.01
		1272 Improvement and Opening of New Basic Health and Primary Centres Jammu			
		O 2,32.85			
		S -	2,32.85	67.62	(-)1,65.23
2210 03	110	0099 General			
		0576 Improvement and Opening of new dispensaries			
		O 19,70.92			
		S -	19,70.92	18,29.95	(-)1,40.97
		0577 Mobile Medical Units Jammu			
		O 49.73			
		S -	49.73	22.71	(-)27.02
		0696 Unani Ayurvedic Dispensaries Jammu			
		O 11,33.40			
		S -	11,33.40	61.02	(-)10,72.38
		1306 Mobile Medical Aid Centres and Surgical Units Kashmir			
		O 61.30			
		S -	61.30	41.36	(-)19.94

GRANT NO. 17 (Contd.)

Head	Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving (-)
2210 05 105 0099 General			
0166 Medical College Jammu			
O 33,03.02			
S -	33,03.02	29,22.26	(-)3,80.76
0305 Medical College Srinagar			
O 26,84.25			
S -	26,84.25	24,52.59	(-)2,31.66
0586 Sher-I-Kashmir Institute of Medical Sciences (Hajan Block)			
O 3,27.40			
S -	3,27.40	2,51.49	(-)75.91
0590 Institute of Medical Sciences Srinagar			
O 99,94.68			
S -	99,94.68	88,24.95	(-)11,69.73
0592 A.M.T School Srinagar			
O 84.65			
S -	84.65	52.98	(-)31.67
0679 Principal Dental College Srinagar			
O 5,88.93			
S -	5,88.93	3,86.16	(-)2,02.77
0011 State Plan Normal			
2023 Dental College Jammu			
O 1,00.00			
S -	1,00.00	62.14	(-)37.86
1544 SKIMS Medical College Bemina Srinagar			
O 14,70.00			
S -	14,70.00	11,46.09	(-)3,23.91
2023 Dental College Jammu			
O 3,94.55			
S -	3,94.55	2,77.07	(-)1,17.48

GRANT NO. 17 (Contd.)

Head			Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving (-)
2210 05	105	0011 State Plan Normal			
		0679 Principal Dental College Srinagar			
		O 2,12.45	-		
		S -	2,12.45	1.82	(-)2,10.63
		0305 Medical College Srinagar			
		O 23.00			
		S -	23.00	9.95	(-)13.05
		0590 Institute of Medical Sciences Srinagar			
		O 5,75.00			
		S -	5,75.00	49.10	(-)5,25.90
2210 06	101	0099 General			
		0589 Strengthening of Basic Health Services Jammu			
		O 1,04.90			
		S -	1,04.90	98.59	(-)6.31
		0595 Epidemic Diseases Organization Jammu			
		O 44.35			
		S -	44.35	34.88	(-)9.47
		0596 Epidemic Diseases Organization Kashmir			
		O 2,52.12			
		S -	2,52.12	84.20	(-)1,67.92
		0597 Leper Hospital Jammu			
		O 42.55			
		S -	42.55	24.32	(-)18.23
		0599 Leprosy Control Unit Jammu			
		O 1,46.20			
		S -	1,46.20	1,18.17	(-)28.03
		0601 Leprosy S E T Centres Kashmir			
		O 43.79			
		S -	43.79	19.53	(-)24.26
		0603 Malaria Control Programme Jammu			
		O 2,55.15			
		S -	2,55.15	2,17.55	(-)37.60

GRANT NO. 17 (Contd.)

Head	Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving (-)
2210 06 101 0099	General		
0613	Health Education and Its Strengthening Jammu	-	
	O 18.97		
	S - 18.97	1.14	(-)17.83
0616	Maternity and Child Welfare Centres Gobal		
	O 56.02		
	S - 56.02	22.06	(-)33.96
0690	Leprosy SET Centres Jammu		
	O 30.32		
	S - 30.32	17.54	(-)12.78
1268	Rural National Malaria Eradication Programme Jammu		
	O 46.45		
	S - 46.45	16.87	(-)29.58
1288	Leprosy Control Units Kashmir		
	O 80.32		
	S - 80.32	38.58	(-)41.74
1523	National Malaria Eradication Programme Kashmir		
	O 16.15		
	S - 16.15	1.21	(-)14.94
1525	Visual Impairment and Control of Blindness Kashmir		
	O 1,15.70		
	S - 1,15.70	27.42	(-)88.28
1526	Eradication of Smallpox Mobile Squads Jammu		
	O 42.60		
	S - 42.60	31.11	(-)11.49
1527	Eradication of Smallpox Mobile Squads Kashmir		
	O 32.83		
	S - 32.83	23.54	(-)9.29
2210 06 102 0099	General		
0697	Prevention of Food Adulteration Organization Kashmir		
	O 15.25		
	S - 15.25	2.09	(-)13.16

GRANT NO. 17 (Contd.)

Head			Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving (-)
2210 06	104	0099	General		
		0654	Deputy Controller Drugs and Food Jammu		
			O 56.15		
			S -	56.15	14.68
					(-)41.47
		0011	State Plan Normal		
		1294	Controller Drugs and Food Control Organization (J&K)		
			O 50.00		
			S -	50.00	3.31
					(-)46.69
		0099	General		
		0658	Deputy Controller Drugs and Food Control Organization Kashmir		
			O 55.25		
			S -	55.25	6.40
					(-)48.85
		1264	Mobile Medical Aid Centre, Jammu		
			O 22.40		
			S -	22.40	9.85
					(-)12.55
2210 06	107	0099	General		
		0615	Establishment of Field Study and Demonstration Kashmir		
			O 17.77		
			S -	17.77	2.94
					(-)14.83
		0656	Drugs Laboratory Kashmir		
			O 35.75		
			S -	35.75	3.49
					(-)32.26
		0676	District Headquarter Laboratories STD		
			O 43.35		
			S -	43.35	33.23
					(-)10.12
2210 06	112	0099	General		
		1545	Health Education Bureau Kashmir		
			O 19.72		
			S -	19.72	13.92
					(-)5.80
2210 06	800	0099	General		
		0565	Rehbar-I-Sehat Kashmir		
			O 20.67		
			S -	20.67	10.50
					(-)10.17
		0620	Rehbar-I-Sehat Jammu		
			O 1,09.45		
			S -	1,09.45	42.81
					(-)66.64

GRANT NO. 17 (Contd.)

Head				Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Excess(+)
2210 03	103	0099	General			
		0566	Primary Health Centre Jammu			
			O 98.52			
			S -	98.52	35,13.60	(+)34,15.08
		0644	Primary Health Centre Srinagar			
			O 49,30.30			
			S -	49,30.30	50,82.66	(+)1,52.36
2210 06	101	0099	General			
		0609	Maternity and Child Welfare Centres Jammu			
			O 4.13			
			S -	4.13	8.29	(+)4.16
		0619	Kashmir Public Health Department			
			O 62.55			
			S -	62.55	70.16	(+)7.61
		0635	Urban National Malaria Eradication Programme Jammu			
			O 80.00			
			S -	80.00	94.13	(+)14.13
		0639	Improvement and Opening of Basic Health Services Kashmir			
			O 1,65.00			
			S -	1,65.00	1,74.01	(+)9.01
		1757	Anti V.D/STD Control Organization			
			O 37.10			
			S -	37.10	38.23	(+)1.13
2210 06	104	0099	General			
		0571	Semi-Medical Aid Centres Jammu			
			O 3.27			
			S -	3.27	14.75	(+)11.48
		1294	Controller Drugs and Food Control Organization, J&K			
			O 60.34			
			S -	60.34	3,23.58	(+)2,63.24

GRANT NO. 17 (Contd.)

Head	Total Grant/ Appropriation	Actual Expenditure	Excess(+)
		(Lakh of rupees)	
2210 06 800 0099	General		
0582	Divisional Nutrition Organization Kashmir		
O	8.05		
S	-	8.05	(+)8.40
0617	Muffasil Sanitation Services		
O	26.42		
S	-	26.42	(+)5.95
2211 001 0031	Centrally Sponsored Scheme		
1651	District Family Welfare Bureau		
O	5,80.00		
S	-	5,80.00	(+)18,18.07

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

Head	Actual Expenditure (Lakh of rupees)
2210 01 001 0031	Centrally Sponsored Scheme
1531	Control of Blindness
1546	Leprosy Control Programme
2210 01 109 0099	General
0595	Epidemic Diseases Organization Jammu
2210 01 110 0099	General
0305	Medical College Srinagar
0576	Improvement and Opening of New Dispensaries
0604	Subsidiary Health Centre Jammu
0663	Preventive Organization Ganderbal (Sgr)

* Includes expenditure of Rs.20,65.55 lakh incurred on different schemes like Rural/Urban family welfare centers, Post Partum Centres, Trainings of ANM's/LHV's/AMT schools not contemplated in the approved Demand for Grants.

GRANT NO. 17 (Contd.)

Head				Actual Expenditure (Lakh of rupees)
2210 01	110	0099	General	
		1768	Government Hospital Sarwal	1,56.24
		1759	Emergency Hospital Srinagar	1.45
2210 01	200	0099	General	
		0609	Maternity and Child Welfare Centres Jammu	60.34
2210 01	800	0099	General	
		1762	Critical Case Ambulance	6.64
		1765	Raj Bhawan Ambulance	27.36
		1766	Urban Health Unit	1,38.99
2210 02	103	0099	General	
		0244	Direction and Administration	28.51
2210 03	101	0099	General	
		0585	District /Sub District Hospitals Jammu	10,49.38
		0011	State Plan Normal	
		0581	Sub Centre Jammu	4.88
2210 03	102	0099	General	
		0587	Subsidiary Health Centres	1,07.77
		0645	Improvement and Opening of Basic Health Centre (M.C Sgr.)	34.14
2210 03	103	0099	General	
		0570	Primary Health Centre (K) Drug Control	1.36
		0637	Primary Health Centre Kashmir	49,98.29
		0655	Improvement and Opening of New Basic and Primary Health Centres under Medical Education	79.20
		0011	State Plan Normal	
		0566	Primary Health Centre Jammu	20.62

GRANT NO. 17 (Contd.)

Head				Actual Expenditure (Lakh of rupees)
2210 05	105	0099	General	
		0477	Health and Medical Education	71.51
2210 06	101	0099	General	
		0584	Strengthening of Basic Health Services	85.90
		0669	Set Centre	28.93
		1262	Drugs Forward Areas Jammu	7.96
		1283	Jammu Public Health	53.38
2210 06	800	0099	General	
		0657	Strengthening of Basic Health Services Jammu	50.76
		1767	Community Health Centre/ R.S. Pura , Kot Bhalwal, Dansal etc.	11,33.52
2210 80	004	0099	General	
		1760	District Statistics Evaluation Officer, Srinagar	5.23
		1763	Director Vital Statistics	10.18
2210 80	800	0099	General	
		1537	Director Health Kashmir	4.58
6.	Entire provision under the following Schemes remained un-utilized throughout the year ; reasons for which have not been intimated.			

Head				Total Grant/ Appropriation (Lakh of rupees)
2210 01	110	0099	General	
		2261	CDMH Associated Hospitals Srinagar	21.00
		0011	State Plan Normal	
		1529	Administrator Associated Hospitals Jammu	11.00
2210 03	103	0099	General	
		0640	Primary Health Centre Jammu (Kot Bhalwal)	40,54.90
		0649	Primary Health Centre R.S Pura (Medical College Jammu)	1,46.05
		1305	Dansal Block Jammu	82.30

GRANT NO. 17 (Contd.)

Head			Total Grant/ Appropriation (Lakh of rupees)
2210 03	103	0099 General	
		2262 Primary Health Centres Jammu (Kot Bhalwal) (Principal Medical College Jammu)	62.94
2210 05	105	0099 General	
		0682 AMT School Jammu	1,65.25
		0011 State Plan Normal	
		1544 SKIMS Medical College Bemina Srinagar	1,00.00
2210 06	101	0099 General	
		0642 Leprosy ADM Control Jammu	6.95
		1300 S.E.T Medical (SPM)	2,10.60
		2263 Anti V.S/STD Control Organization Principal Medical College Srinagar	17.00
		0031 Centrally Sponsored Scheme	
		1288 Leprosy Control Unit	21.00
2210 06	102	0099 General	
		0648 Food Laboratory Kashmir	25.05
2210 06	104	0099 General	
		2264 Semi Medical Aid Centres Jammu Controller Drugs and Food	81.90
		2265 Mobile Medical Aid Centres Kashmir Controller Drugs and Food Controller Organization	6.40
		2266 Semi-Medical Aid Centre Kashmir Controller Drugs and Food Organization	82.10
2210 06	107	0099 General	
		0689 Muffasil Sanitation Preventive Organization Set Centre Central Laboratory Srinagar	26.50
		2260 Head Quarter Laboratories STD Controller Drugs and Food Control Organization	50.50
		2267 District Head Quarter Laboratories STD Controller Drugs and Food Control Organization	16.20

GRANT NO. 17 (Contd.)

Head				Total Grant/ Appropriation (Lakh of rupees)
2210 06	800	0099	General	
		2268	Divisional Nutrition Organization Kashmir Controller Drugs and Food Control organization	13.00
7. Against the provision of Rs.7,58.50 lakh (N.P) under 2211-Family Welfare placed under the Controlling Officers, the Drawing and Disbursing Officers incurred the expenditure on the Schemes not contemplated in the approved Demand for Grants.				
Capital Section				
8. Original provision of Rs.2, 37, 99.89 lakh proved excessive in view of the final saving of Rs.71,06.80 lakh. No portion of the final saving was anticipated and surrendered.				
9. Saving as detailed below occurred during last year also.				
Year	Total Grant/ Appropriation		Actual Expenditure (Lakh of rupees)	Saving (-)
2007-08	3,05,97.66		2,38,79.12	(-)67,18.54
10. Significant Saving in the Grant occurred under the following Schemes; reasons for which were not intimated				
Head	Total Grant/ Appropriation		Actual Expenditure (Lakh of rupees)	Saving (-)
4210 01	800	0011	State Plan Normal	
		0166	Medical College Jammu	
			O 10,00.00	
			S -	10,00.00
				6,28.70
				(-)3,71.30
		1541	Associated Hospital Srinagar	
			O 10,68.00	
			S -	10,68.00
				3,36.42
				(-)7,31.58
		1543	Medical Institution	
			O 12,57.00	
			S -	12,57.00
				5,04.85
				(-)7,52.15
		2023	Government Dental Hospital Jammu	
			O 7,90.87	
			S -	7,90.87
				4,65.26
				(-)3,25.61
		1544	Jehlum Valley Medical College	
			O 10,40.00	
			S -	10,40.00
				38.95
				(-)10,01.05
		1536	Director Health Jammu	
			O 72,12.00	
			S -	72,12.00
				5,33.55
				(-)66,78.45

GRANT NO. 17 (Contd.)

Head			Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving (-)
4210 01	800	0011	State Plan Normal		
		1537	Director Health Kashmir		
			O 77,12.00		
			S -	77,12.00	41,54.59
					(-)35,57.41
4210 02	101	0011	State Plan Normal		
		0667	Unani and Ayurvedic Dispensaries Kashmir (ISM)		
			O 12,75.00		
			S -	12,75.00	39.04
					(-)12,35.96

11. Expenditure as detailed below was incurred without budgetary provision; reasons for which have not been intimated.

Head				Actual Expenditure (Lakh of rupees)
4210 01	800	0011	State Plan Normal	
		0590	Institute of Medical Sciences Srinagar	25,36.73
		1006	Upgradation Grant	7.23
		1093	SKIMS Medical College Bemina Srinagar	5,14.50
		1542	Associated Hospital Jammu	17,63.83
4210 02	103	0011	State Plan Normal	
		0515	Construction	7,03.57
4210 02	800	0011	State Plan Normal	3,09.95
4210 04	112	0011	State Plan Normal	6.54
4210 04	200	0011	State Plan Normal	5.22
4210 80	800	0011	State Plan Normal	83.12
4250	001	0011	State Plan Normal	25.21
4250	800	0011	State Plan Normal	
		1207	Construction of Hajj House	1,74.96

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

Head			Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Excess(+)
4210 01	800	0011	State Plan Normal		
		0305	Medical College Srinagar		
			O 8,87.00		
			S -	8,87.00	10,53.51
					(+)1,66.51

GRANT NO. 17 (Concl'd.)

Head	Total Grant/ Appropriation	Actual Expenditure	Excess(+)
		(Lakh of rupees)	
4210 01 800 0011	State Plan Normal		
1540	Dental College Srinagar	-	
	O 9,25.00		
	S -	9,25.00	(+)93.48
1539	Indian System of Medicine (ISM)		
	O 4,80.00		
	S -	4,80.00	(+)7,52.07
1538	Drug and Food Control		
	O 1,53.02		
	S -	1,53.02	(+)4,04.53

GRANT NO. 18 -SOCIAL WELFARE DEPARTMENT

MAJOR HEADS

2070	Other Administrative Services				
2225	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes				
2235	Social Security & Welfare				
2236	Nutrition				
4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes				
4235	Capital Outlay on Social Security & Welfare				
4236	Capital Outlay on Nutrition				
			Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
			(Rupees in thousand)		
Revenue:					
Voted-					
Original	2,13,54,99		2,13,54,99	2,05,55,26	(-)7,99,73
Supplementary	-				
Amount surrendered during the year					...
Capital:					
Voted-					
Original	1,74,82,11		1,76,40,82	1,37,40,88	(-)38,99,94
Supplementary	1,58,71				
Amount surrendered during the year					...

Notes and Comments:

Revenue Section

1. Original provision of Rs.2,13,54.99 lakh proved excessive in view of final saving of Rs.7,99.73 lakh. No portion of the final saving was either anticipated or surrendered. Saving to the tune of Rs.10,34.06 lakh occurred during the last year also.

GRANT NO. 18 (Contd.)

2. Against the lumpsum Plan provision of Rs. 10,43.89 lakh , Rs. 6,43.89 lakh and Rs. 4,00.00 lakh under Welfare of Schedule Castes & Tribes, Tribal sub-plan, Director Social Welfare Jammu and Kashmir respectively sub-ordinate to Major Head 2225- Welfare of Schedule Caste, Schedule Tribe and Other Backward Classes the expenditure was incurred on different components which though part of the above Schemes were not contemplated in the Demand for Grants and against which no separate provision was provided for in the instant Demand for Grants resulting in depriving the Audit to make comparison of excess / saving Sub-Headwise.
3. Significant saving occurred mainly under the following Heads; reasons for which were not communicated.

Head	Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving (-)
2225 03 102 0011 State Plan Normal			
1796 Welfare of Gujjar and Backarwals			
O 6,41.45			
S -	6,41.45	77.78	(-)5,63.67
2225 03 277 0099 General			
1080 Establishment of Markaz Bahboodi Khawteen Miskeen Bagh			
O 70.73			
S -	70.73	36.12	(-)34.61
2235 02 001 0099 General			
1092 District Level Offices/ Kashmir			
O 1,28.96			
S -	1,28.96	33.48	(-)95.48
2235 02 102 0031 Centrally Sponsored Scheme			
1829 Post Matric Scholarship			
O 11,00.00			
S -	11,00.00	1,03.72	(-)9,96.28
2235 02 103 0099 General			
2040 Social Welfare Centre Kashmir			
O 2,49.95			
S -	2,49.95	1,79.05	(-)70.90

GRANT NO. 18 (Contd.)

Head				Total Grant/ Appropriation	Actual Expenditure (Lakh of Rupees)	Saving (-)
2235	02	104	0099 General			
			2282 Old Age Pension (OAP) (ISSS) Children / Jammu			
			O	16,83.10		
			S	-	16,83.10	(-)4,23.49
2235	02	800	0099 General			
			1109 State Social Welfare Board 50%			
			O	27.58		
			S	-	27.58	(-)7.00

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

Head				Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Excess (+)
2070	105	0099	General			
			0502 State Commission for Backward Classes			
			O	53.37		
			S	-	53.37	(+)6.03
			1791 State Commission for Women			
			O	30.24		
			S	-	30.24	(+)3.15
2225	03	001	0099 General			
			0442 Advisory Board for Gujjar and Bakarwals			
			O	1,31.15		
			S	-	1,31.15	(+)2,21.93
			1828 Welfare of Pahari Speaking People			
			O	46.97		
			S	-	46.97	(+)12.70
2225	03	277	0099 General			
			1094 Gujjar and Bakarwal Hostel Miskeen Bagh Srinagar			
			O	14.94		
			S	-	14.94	(+)10.21

GRANT NO. 18 (Contd.)

Head	Total Grant/ Appropriation	Actual Expenditure (Lakh of Rupees)	Excess (+)
2235 02 103 0099	General		
2041	Social Welfare Centres Jammu		
	O 2,70.96		
	S -	2,70.96	3,19.50
			(+)48.54
2042	Homes for Destitute and Deserted Women Nari Niketan Kashmir		
	O 30.64		
	S -	30.64	44.06
			(+)13.42
2043	Homes for Destitutes and Deserted Women Nari Niketan, Jammu		
	O 57.63		
	S -	57.63	71.09
			(+)13.46
2235 02 104 0099	General		
1101	Old Age Pension (OAP)		
	O 20,61.36		
	S -	20,61.36	76,05.31
			(+)55,43.95
2235 02 800 0099	General		
1107	Stipend to Destitute Kashmir		
	O 1.00		
	S -	1.00	33.83
			(+)32.83
1112	Welfare of Handicapped Kashmir		
	O 1.30		
	S -	1.30	13.45
			(+)12.15
1113	Training and Research Grant-in-aid Kashmir.		
	O 7.00		
	S -	7.00	11.19
			(+)4.19
1834	State Share to Border Area Project 33%		
	O 10.00		
	S -	10.00	90.97
			(+)80.97
2235 60 800 0099	General		
2047	Monitoring and Evaluation Cell Jammu		
	O 6.34		
	S -	6.34	8.35
			(+)2.01

GRANT NO. 18 (Contd.)

Head	Total Grant/ Appropriation	Actual Expenditure	Excess (+)
2236 80 800 0011	State Plan Normal		
	1839 Applied Nutrition Plan	-	
	O 15,02.60		
	S -		
	15,02.60	21,29.78	(+)6,27.18

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

Head	Actual Expenditure (Lakh of rupees)
2225 80 001	Direction and Administration 6.20
2225 01 102 0099	General
	1792 Honorarium to Anganwari workers 2.20
2235 01 800	Other Expenditure 6.25
2235 02 800 0011	State Plan Normal
	1444 Pre-Matric Scholarship 1,74.06
2235 60 110 0099	General
	0315 State Insurance Department 14.89
2235 60 800 0099	General
	2037 Development of Cottage Industries Centre 30.13
	Kashmir

6. Against a Lumpsum provision of Rs. 79,69.21 lakh (Plan) placed at the disposal of Directors Social Welfare Jammu/Kashmir under Minor Head 102- Child Welfare, subordinate to Major Head 2235-Social Security and Welfare, an expenditure of Rs. 6,85.90 lakh, Rs. 12,82.23 Lakh and 1,00.11 lakh was incurred on General Administration, Oldage Pension and Integrated Child Development Scheme respectively resulting in saving of Rs. 59,00.97 lakh; reasons for which were not communicated.

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

Head	Total Grant/ Appropriation (Lakh of rupees)
2235 02 001 0099	General
	2281 Tehsil Level Offices /Jammu 1,51.83

GRANT NO. 18 (Contd.)

Head	Total Grant/ Appropriation (Lakh of rupees)
2235 60 800 0031 Centrally Sponsored Scheme	
0513 Setting up of Book -Banks	10.50
0561 Vocational Training Programme/Director Social Welfare Kashmir.	6.75
1872 National Social Assistance Programme	30,46.49

8. Against lumpsum provision of Rs.1,51.33 Lakh (Plan) placed for welfare of Pahari Speaking people under Major Head 2225-Welfare of Schedule Caste, Schedule Tribe and Other Backward Classes the expenditure was incurred under different Heads not contemplated in the approved Demand for Grant thereby depriving the audit to make comparison of excess/saving sub- headwise.

Capital Section

9. In the Capital Section, supplementary provision of Rs.1,58.71 lakh proved injudicious as the expenditure did not come even up to the level of original provision of Rs.1,74, 82.11 lakh. No portion of final saving of Rs.38,99.94 was anticipated and surrendered.
10. Saving occurred mainly under the following Heads ; reasons for which were not communicated.

Head	Total Grant/ Appropriation	Actual Expenditure	Saving (-)
	(Lakh of rupees)		
4225 02 800 0011 State Plan Normal			
1796 Welfare of Gujjar And Bakerwal			
O 2,91.00			
S -	2,91.00	2,04.13	(-)86.87
1827 Welfare of SC and Tribes			
O 1,57.06			
S -	1,57.06	85.20	(-)71.86
1828 Welfare of Pahari Welfare Scheme			
O 1,54.40			
S -	1,54.40	44.59	(-)1,09.81
4225 02 800 0031 Centrally Sponsored Scheme			
2243 Special Component Plan SC and ST			
O 5,00.00			
S -	5,00.00	2.21	(-) 4,97.79

GRANT NO. 18 (Contd.)

Head	Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving (-)
4235 02 190 0011 State Plan Normal			
1951 Investment in Women's Development Corporation Ltd.			
O 9,13.19			
S -	9,13.19	16.47	(-)8,96.72

11. Against lumpsum Plan provision of Rs.21,47.78 lakh (original Rs. 19,89.07 lakh and supplementary Rs.1,58.71 lakh) placed with Director Social Welfare under Major Head 4235-Capital Outlay on Social Security and Welfare the expenditure was incurred on different Schemes thereby depriving the Audit to make comparison of excess/saving sub headwise.

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

Head	Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Excess (+)
4235 01 201 0011 State Plan Normal			
2158 Council for Rehabilitation for victim of Militancy			
O 1,65.00			
S -	1,65.00	3,00.00	(+)1,35.00
4235 02 102 0031 Centrally Sponsored Scheme			
1287 Integrated Child Development Scheme			
O 60,00.00			
S -	60,00.00	1,11,72.57	(+)51,72.57

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

Head	Actual Expenditure (Lakh of rupees)
4225 02 794 Special Central Assistance for Tribal Sub-Plan	25.73
4225 02 800 0011 State Plan Normal	
2218 State Financial Corporation	20.00
4225 03 800 0011 State Plan Normal	
2020 Welfare of Other Backward Classes	1,22.50

GRANT NO. 18 (Concl'd.)

14. 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 State Plan Normal	
1814 Tribal Sub -Plan	18,26.39
2286 SC/ST DEV.CORP.	20.00
4235 02 102 0031 Centrally Sponsored Scheme	
1840 Special component Plan Anganwari	81.00
2243 Hostels/Director Social Welfare Kashmir.	3,50.00

15. Against the lumpsum provision of Rs. 41,85.00 lakh (Rs.19,95.00 lakh under Director Social Welfare Jammu and Rs.21,90.00 lakh under Director Social Welfare Kmr.) under Major Head 4236-Capital Outlay on Nutrition an expenditure of Rs.12,79.21 lakh was incurred under different Schemes resulting in saving of Rs.29,05.79 lakh. Placement of lumpsum provision deprived Audit in making comparison of excess /saving sub-head wise
16. Against the provision of Rs.60,00.00 lakh under Minor Head 102- Child Welfare subordinate to Major Head 4235- Capital Outlay on Social Security and Welfare an amount of Rs.1,11,72.57 lakh was incurred resulting in excess of Rs.51,72.57 lakh while as a portion of provision to the tune of only Rs.12,97.12 Lakh against the total provision of Rs.79,69.21 lakh under 102- Child Development subordinate to Major Head 2235- Social Security and Welfare was utilized which indicates that the excess expenditure was wrongly incurred under Major Head 4235-Capital Outlay on Social Security and Welfare when it pertained to Major Head 2235- Social Security and Welfare; reasons thereof were not communicated.

GRANT NO.19 - HOUSING AND URBAN DEVELOPMENT DEPARTMENT

MAJOR HEADS

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

		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
(Rupees in thousand)				
Revenue:				
Voted-				
Original	1,78,02,02	1,92,44,23	1,99,40,94	(+)6,96,71
Supplementary	14,42,21			
Amount surrendered during the year				...
Capital:				
Voted-				
Original	4,45,99,37	4,45,99,37	1,66,09,84	(-)2,79,89,53
Supplementary	-			
Amount surrendered during the year				...
Notes and Comments:				

Revenue Section

- Supplementary Grant of Rs. 14, 42.21 lakh proved inadequate in view of the final excess of Rs. 6, 96.71 lakh. The excess requires regularisation.

GRANT NO. 19 (Contd.)

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

Head	Total Grant/ Appropriation	Actual Expenditure	Excess(+)
	(Lakh of rupees)		
2217 03 001 0099	General		
	0999 Chief Town Planner		
	O 88.85		
	S -	88.85	1,09.55
	(+)20.71		
	1148 Chief Architect J&K		
	O 1,17.85		
	S -	1,17.85	1,45.55
	(+) 27.70		
2217 03 191 0099	General		
	1149 Chief Town Planner Jammu		
	O 98.25		
	S -	98.25	1,47.39
	(+)49.14		
	1437 Jammu Municipality		
	O 34,57.00		
	S -	34,57.00	47,86.23
	(+)13,29.23		
	1438 Srinagar Municipality		
	O 57,45.00		
	S -	57,45.00	63,82.23
	(+)6,37.23		
2217 05 191 0099	General		
	2035 Grant to Municipalities and Local Bodies Institution Jammu		
	O 25,58.00		
	S -	25,58.00	33,73.99
	(+)8,15.99		
2217 80 001 0099	General		
	1138 Chief Engineer UEED J&K Srinagar		
	O 4,06.60		
	S -	4,06.60	14,92.58
	(+)10,85.98		

GRANT NO. 19 (Contd.)

Head	Total Grant/ Appropriation	Actual Expenditure	Excess(+)
2217 05 800 0099 General			
2293 Chief Engineer UEED Jammu			
O	-		
S	3,04.16	3,04.16	3,25.45 (+)21.29

3. Excess in the grant was partly counterbalanced by the savings under the following Schemes; reasons for which have not been communicated.

Head	Total Grant/ Appropriation	Actual Expenditure	Saving (-)
2217 05 191 0099 General			
2034 Grant to Municipalities and Local Bodies Kashmir			
O 25,58.00			
S -	25,58.00	23,89.54	(-)1,68.46
0011 State Plan Normal			
1297 Urban Development			
O 2,29.50			
S -	2,29.50	1,06.80	(-)1,22.70
2217 05 800 0099 General			
1139 Director Local Bodies Jammu			
O 1,67.70			
S -	1,67.70	1,51.09	(-)16.61

4. Against the Lumpsum provision of Rs.34,23.05 lakh (Original: Rs.19,80.84 lakh and Supplementary: Rs.14,42.21 lakh) placed under Commissioner/Secretary Housing Development for incurring expenditure on Sewerage and Drainage subordinate to Major Head: 2217-Urban Development the expenditure to the tune of Rs.4,43.72 lakh was incurred on different Schemes like Mechanical Drainage, City Drainage, Town Drainage etc. which were not contemplated in the Demand for Grants resulting in saving of Rs.29,79.33 lakh; reasons for which were not communicated.

GRANT NO. 19 (Contd.)

Capital Section

5. Original provision of Rs.4,45,99.37 lakh proved excessive in view of the final saving of Rs.2,79,89.53 lakh. No portion of the final saving of Rs.2,79,89.53 lakh was anticipated and surrendered. Saving to the tune of Rs. 60, 40.70 lakh occurred during the year 2007-08 also.
6. Significant saving occurred mainly under the following Schemes; reasons for which were not communicated.

Head	Total Grant/ Appropriation	Actual Expenditure	Saving (-)
	(Lakh of rupees)		
4216 01 700 0011	State Plan Normal		
0893	Other Housing Schemes		
	O 4,00.00		
	S -	4,00.00	3,16.00
			(-)84.00
4217 03 800 0011	State Plan Normal		
1296	Drainage		
	O 22,00.00		
	S -	22,00.00	13,15.90
			(-)8,84.10
1298	Dal Development		
	O 50,00.00		
	S -	50,00.00	18,00.00
			(-)32,00.00
0031	Centrally Sponsored Schemes		
1441	Integrated Small and Medium Town		
	O 90.00		
	S -	90.00	6.60
			(-)83.40
0011	State Plan Normal		
1299	Sewerage		
	O 17,50.77		
	S -	17,50.77	13,35.11
			(-)4,15.66
1297	Urban Development		
	O 1,43,08.00		
	S -	1,43,08.00	1,11,46.29
			(-)31,61.71
7610 201 0099	General		
1145	House Building Advances to Govt. Employees		
	O 1,00.00		
	S -	1,00.00	12.72
			(-)87.28

GRANT NO. 19 (Concl'd.)

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

Head	Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Excess(+)
4217 03 800 0011 State Plan Normal			
0862 Urban Poverty Alleviation (NRT) State Plan			
O	2,50.00		
S	-	6,63.39	(+)4,13.39

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

Head	Actual Expenditure (Lakh of rupees)
4217 03 800 0031 Centrally Sponsored Schemes	
1297 Urban Development	13.46

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

Head	Total Grant/ Appropriation (Lakh of rupees)
4217 03 800 0031 Centrally Sponsored Scheme	
1821 Swaran Jayanti Shehri Rozar Yojana (SJSRY)	4,90.00
2232 Jawahar Lal Nehru National Urban Renewal Mission (JNNURM)	2,00,00.00
7610 201 0099 General	
1144 House Building Advances to IAS Officers	10.00

10. Against estimated recoveries of Rs.2, 78.00 Lakh under Major Heads 6216-Loans for Housing and 7610- Loans to Govt. Servants etc. Nil recoveries were effected; reasons for which were not communicated.

GRANT NO. 20 - TOURISM DEPARTMENT

MAJOR HEADS

2406	Forestry and Wild Life				
3452	Tourism				
4406	Capital Outlay on Forestry and Wild Life				
5452	Capital Outlay on Tourism				
			Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
			(Rupees in thousand)		
Revenue:					
Voted-					
Original	62,26,54		62,26,54	91,38,10	(+)29,11,56
Supplementary	-				
Amount surrendered during the year					...
CAPITAL:					
Voted-					
Original	1,10,16,34		1,10,16,34	1,42,60,36	(+)32,44,02
Supplementary	-				
Amount surrendered during the year					...
Notes and Comments:					

Revenue Section

1. Original provision of Rs. 62, 26.54 lakh proved inadequate in view of the final excess of Rs.29, 11.56 lakh. The excess requires regularisation.
2. Significant excess occurred mainly under the following Heads / Schemes; reasons for which were not intimated.

Head			Total Grant/ Appropriation	Actual Expenditure	Excess (+)
			(Lakh of rupees)		
2406 02 001 0099	General				
	1136 Director Floriculture Kashmir				
	O 2,59.35				
	S -		2,59.35	3,65.29	(+)1,05.94

GRANT NO. 20 (Contd.)

Head	Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Excess(+)
2406 02 001 0099 General			
2203 Provincial and District Offices, Director Floriculture Jammu			
O 4,79.70			
S -	4,79.70	5,10.23	(+)30.53
3452 01 800 0099 General			
1115 Tourist Information and Publicity, Director Tourism Kashmir			
O 1,40.00			
S -	1,40.00	1,43.39	(+)3.39
3452 80 001 0099 General			
1302 Director Tourism Jammu			
O 1,51.41			
S -	1,51.41	2,55.42	(+)1,04.01
3452 01 101 0099 General			
1121 Tourist Centre / Director Tourism Kashmir			
O 1,09.15			
S -	1,09.15	2,69.68	(+)1,60.53
3452 01 800 0099 General			
0650 Patnitop Development Authority			
O 87.50			
S -	87.50	1,06.73	(+)19.23
1120 Convention Complex			
O 3,46.70			
S -	3,46.70	4,84.61	(+)1,37.91
3452 80 800 0011 State Plan Normal			
2198 Other Development Authorities			
O 4,77.77			
S -	4,77.77	5,34.06	(+)56.29
3452 80 001 0099 General			
2184 Director Tourism Kashmir			
O 8,41.62			
S -	8,41.62	42,83.15	(+)34,41.53

GRANT NO. 20 (Contd.)

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

Head	Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving (-)
2406 02 001 0099 General			
1135 Provincial and District Offices, Kashmir			
O	10,67.30		
S	-	10,67.30	6,40.18
2274 Director Floriculture Jammu			
O	1,42.51		
S	-	1,42.51	1,35.43
2406 02 112 0099 General			
1887 Cut Flower Project, Director Floriculture Kashmir			
O	1,36.15		
S	-	1,36.15	1,20.60
2275 Public Gardens, Director Floriculture Jammu			
O	1,68.00		
S	-	1,68.00	47.23
2276 Cut Flower Project, Director Floriculture Jammu			
O	12.00		
S	-	12.00	6.53
3452 01 101 0099 General			
2277 Tourist Centres / Director Tourism Jammu			
O	92.33		
S	-	92.33	79.35
3452 01 102 0099 General			
0474 Tourist Accommodation / Director Tourism Kashmir			
O	3,21.78		
S	-	3,21.78	2,18.66

GRANT NO. 20 (Contd.)

Head	Total Grant/ Appropriation	Actual Expenditure	Saving (-)
	(Lakh of rupees)		
3452 01 102 0099 General			
2278 Tourist Accommodation / Director Tourism Jammu			
O	81.89		
S	-	45.95	(-)35.94
3452 01 800 0099 General			
1127 Gulmarg Project Organisation			
O	2,25.00		
S	-	1,81.32	(-)43.68
1932 Royal Spring Golf Course			
O	71.00		
S	-	53.25	(-)17.75
2279 Tourist Information and Publicity Director Tourism Jammu			
O	2,17.49		
S	-	1,33.09	(-)84.40
3452 80 800 0011 State Plan Normal			
2091 Kokernag Achabal Authority			
O	50.09		
S	-	25.00	(-)25.09
4. Lumpsum provision of Rs. 3,72.30 lakh placed with Director Floriculture under 112- Public Gardens subordinate to Major Head 2406-Forestry and Wildlife was utilised by the different Drawing and Disbursing Officers on the Schemes not contemplated in approved Demand for Grants thereby depriving Audit in making comparison of excess / savings sub-headwise.			
5. Entire provision under the following Head /Scheme remained unutilised throughout the year ; reasons thereof were not communicated.			
Head		Total Grant/ Appropriation	
		(Lakh of rupees)	
3452 01 800 0099 General			
1617 Pahalgam Project Organisation			3,43.00

GRANT NO. 20 (Contd.)

Capital Section

6. Original provision of Rs. 1, 10,16.34 lakh proved inadequate in view of the final excess of Rs. 32,44.02 lakh which requires regularisation. Excess in the grant occurred during the last three years also.

Year	Total Grant / Appropriation	Actual expenditure (Lakh of Rupees)	Excess (+)
2005-06	40,25.00	49,08.90	(+)8,83.90
2006-07	73,38.35	78,91.42	(+)5,53.07
2007-08	85,15.50	1,09,82.51	(+)24,67.01

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

Head	Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Excess (+)
5452 80 800 0011 State Plan Normal			
0651 Tourist Development Corporation			
O	4,00.00		
S	-	4,00.00	6,78.19
1891 Pahalgam Development Authority			
O	5,35.00		
S	-	5,35.00	18,97.92
1892 Gulmarg Development Authority			
O	6,61.00		
S	-	6,61.00	6,80.78
1932 Royal Spring Golf Course			
O	2,50.00		
S	-	2,50.00	2,85.00
2198 Other Development Authorities			
O	22,00.00		
S	-	22,00.00	27,06.96
2091 Kokernag Achabal Authority			
O	1,50.00		
S	-	1,50.00	1,55.00

GRANT NO. 20 (Concl.)

Head	Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Excess (+)
5452 80 800 0011 State Plan Normal			
0652 Tourism Works Plan	-		
O 35,45.00			
S -	35,45.00	58,40.51	(+)22,95.51

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

Head	Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving (-)
4406 02 112 0011 State Plan Normal			
1136 Director Floriculture Kashmir			
O 11,92.50			
S -	11,92.50	8,06.61	(-)3,85.89
2203 Director Floriculture Jammu			
O 11,10.00			
S -	11,10.00	6,25.75	(-)4,84.25
5452 80 800 0011 State Plan Normal			
0646 S.K.I.C.C / S.K.I.G.I			
O 2,50.00			
S -	2,50.00	1,25.00	(-)1,25.00
1291 Cable Car Corporation			
O 2,20.00			
S -	2,20.00	1,50.00	(-)70.00
1232 Sonamarg Development Authority			
O 2,02.84			
S -	2,02.84	1,00.00	(-)1,02.84
0650 Patnitop Development Authority			
O 3,00.00			
S -	3,00.00	2,08.63	(-)91.37

GRANT NO. 21 - FOREST DEPARTMENT

MAJOR HEADS

2402	Soil and Water Conservation			
2406	Forestry and Wild Life			
3435	Ecology and Environment			
4402	Capital Outlay on Soil and Water Conservation			-
4406	Capital Outlay on Forestry and Wild Life			
5425	Capital Outlay on Other Scientific and Environmental Research			
		Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
				(Rupees in thousand)

Revenue:

Voted-

Original	2,53,57,32			
		2,53,57,32	2,27,48,75	(-)26,08,57
Supplementary	-			
Amount surrendered during the year				...

Capital:

Voted-

Original	68,55,25			
		68,55,25	44,54,62	(-)24,00,63
Supplementary	-			
Amount surrendered during the year				...

Notes and Comments:

Revenue Section

1. Original provision of Rs. 2,53,57.32 lakh proved excessive in view of the final saving of Rs. 26, 08.57 lakh. No portion of the final saving was anticipated and surrendered.
2. Lumpsum provision of Rs.1,39,94.44 lakh was placed at the disposal of Principal Chief Conservator under Major Head 2406-Forestry and Wild Life without any schematic break up who incurred the expenditure to the extent of Rs.1,11,40.69 lakh resulting in saving of Rs. 28,53.75 lakh. Out of the saving of Rs. 28,53.75 Lakh a portion was utilised by the Drawing and Disbursing Officers on the schemes like Circle and Divisional Offices, Buildings and Other expenditure etc. and thus deprived Audit in making comparison of excess/saving sub-head wise.

GRANT NO. 21 (Contd.)

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

Head			Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Excess (+)
2402	001 - 0099	General			
	1443	Directorate of Soil Conservation			
		O	10,70.15		
		S	-	10,70.15	12,45.20 (+) 1,75.05
2402	102 0099	General			
	2178	Project Director IWDP Hills II			
		O	7,88.30		
		S	-	7,88.30	11,96.64 (+)4,08.34
2406 01	800 0099	General			
	2176	Director Social Forestry			
		O	31,02.30		
		S	-	31,02.30	33,61.28 (+)2,58.98
	0031	Centrally Sponsored Schemes			
	0441	Development of Wild Life			
		O	30.00		
		S	-	30.00	1,03.16 (+)73.16
3435 04	800 0099	General			
	2179	Director Ecology Environment & Remote Sensing			
		O	1,91.47		
		S	-	1,91.47	2,09.11 (+)7.64
	2152	Secretary Pollution Control Board			
		O	4,82.00		
		S	-	4,82.00	5,14.85 (+)32.85

Capital Section

5. Original Provision of Rs. 68,55.25 lakh proved excessive in view of final saving of Rs 24,00.63 lakh. No portion of the final saving was anticipated and surrendered. Saving of Rs18,25.19 lakh occurred during the last year also.
6. Lumpsum provision of Rs.4,00.00 lakh under Major Head 4402- Capital Outlay on Soil & Water Conservation without giving schematic break-up has deprived Audit to make comparison of excess/savings sub-head wise.

GRANT NO. 21 (Conclld.)

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

Head				Total Grant/ Appropriation	Actual Expenditure	Saving (-)
				(Lakh of rupees)		
4402	102	0011	State Plan Normal			
		0871	Integrated Water Shed Development			
		O	30,00.00			
		S	-	30,00.00	1,22.82	(-)28,77.18
4406	02	110	0031 Centrally Sponsored Scheme			
		0441	Development of Wild Life			
		O	3,00.00			
		S	-	3,00.00	39.22	(-)2,60.78

8. Placement of Lumpsum provision under Principal Chief Conservator of forests for Rs.12,20.00 lakh & under Chief Wild Life Warden for Rs.5,20.00 lakh subordinate to Major Head 4406-Capital outlay on Forestry & Wild Life without giving schematic break-up has deprived Audit to make comparison of excess/savings sub-head wise.
9. Entire provision of Rs.35.00 lakh under the Scheme 2230 Conservation of TDS Moreri (CSS) subordinate to Major Head 4406- Capital Outlay on Forestry and Wild Life has remained unutilized throughout the year; reasons thereof were not intimated.
10. Saving was counterbalanced by the excess under the following sub Heads; reasons for which were not communicated.

Head				Total Grant/ Appropriation	Actual Expenditure	Excess (+)
				(Lakh of rupees)		
4406	01	800	0011 State Plan Normal			
		0200	Forest Territorial			
		O	12,20.00			
		S	-	12,20.00	20,54.58	(+)8,34.58
		2176	Director Social Forestry			
		O	4,44.00			
		S	-	4,44.00	6,12.65	(+)1,68.65
		2177	Director State Forest Research Institute			
		O	1,30.00			
		S	-	1,30.00	1,68.81	(+)38.81

GRANT NO. 22 - IRRIGATION AND FLOOD CONTROL DEPARTMENT

MAJOR HEADS

2700	Major Irrigation				
2701	Medium Irrigation				
2702	Minor Irrigation				
2711	Flood Control and Drainage				
4701	Capital Outlay on Medium Irrigation				
4702	Capital Outlay on Minor Irrigation				
4711	Capital Outlay on Flood Control Projects				
			Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
			(Rupees in thousand)		
Revenue:					
Voted-					
	Original	2,28,14,46			
	Supplementary	-	2,28,14,46	2,15,67,50	(-)12,46,96
	Amount surrendered during the year				...
Capital:					
Voted-					
	Original	2,12,04,52			
	Supplementary	11,52,67	2,23,57,19	2,82,09,14	(+)58,51,95
	Amount surrendered during the year				...

Notes and Comments:

Revenue Section

1. Original provision of Rs2,28,1446 lakh proved excessive in view of the final saving of Rs. 12, 46.96 lakh. No portion of the final saving was anticipated and surrendered.
2. Persistent savings as detailed below occurred during the last five years also.

Year	Total Grant/ Appropriation	Actual Expenditure	Saving (-)
		(Rupees in lakh)	
2003-2004	1,50,32.77	1,46,20.85	(-)4,11.92
2004-2005	2,14,88.49	2,09,04.05	(-)5,84.44
2005-2006	1,84,43.94	1,75,19.92	(-)9,24.02
2006-2007	1,99,05.51	1,88,62.09	(-)10,43.42
2007-2008	2,30,38.89	2,09,63.93	(-)20,74.96

GRANT NO. 22 (Contd.)

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

Head	Total Grant/ Appropriation	Actual Expenditure	Saving (-)
	(Lakh of rupees)		
2702 80 001 0099	General		
	0342	Divisional & Sub Divisional Offices, Irrigation Jammu	
	O	53,25.97	
	S	-	
		53,25.97	48,60.99
			(-)4,64.98
	0845	Ravi Tawi Irrigation Complex Jammu	
	O	14,07.60	
	S	-	
		14,07.60	12,35.04
			(-)1,72.56
	1448	Divisional & Sub Divisional Offices, Irrigation Kashmir	
	O	77,15.69	
	S	-	
		77,15.69	73,33.76
			(-)3,81.93
2711 01 001 0099	General		
	0858	Divisional & Sub Divisional Offices, Jammu	
	O	15,45.00	
	S	-	
		15,45.00	12,95.53
			(-)2,49.47

4. Lumpsum provision of Rs.3, 65.51 lakh under Major Head 2700-Major Irrigation and Rs.44, 65.54 lakh (Non-Plan Rs.44, 45.54 lakh and Plan Rs.20.00 lakh) Under Major Head 2701-Medium Irrigation placed with the Controlling Officers and the Drawing and Disbursing Officers having incurred the expenditure on the Schemes not contemplated in the Demand for Grants deprived Audit in making comparison of excess/saving sub-headwise.

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

Head	Total Grant/ Appropriation	Actual Expenditure	Excess (+)
	(Lakh of rupees)		
2711 01 001 0099	General		
	1449	Flood Control Department, Kashmir	
	O	19,89.15	
	S	-	
		19,89.15	21,81.35
			(+)1,92.20

GRANT NO. 22 (Contd.)

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

Head	Actual Expenditure (Lakh of rupees)
2711 01 052 Machinery and Equipment	1.40

7. Entire provision under the following Head has remained un-utilized throughout year; reasons thereof have not been intimated.

Head	Total Grant/ Appropriation (Lakh of rupees)
2701 80 800 0031 Centrally Sponsored Scheme 2150 Augmented Urban Water Supply Programme (AUWSP)	20.00

8. Against the estimated recoveries of Rs.0.50 lakh, Rs.50.50 lakh and Rs.2.50 lakh under Major Heads 2701- Medium irrigation, 2702- Minor irrigation and 2711- Flood control and Drainage recoveries to the tune of Rs.0.08 lakh Rs. 0.81 lakh and Nil respectively were effected. Reasons for less recoveries were not communicated.

Capital Section

9. The Supplementary Grant of Rs.11,52.67 lakh proved insufficient in view of final excess of Rs.58,51.95 lakh; which requires regularization.
10. Lumpsum Plan provision of Rs.68,26.67 lakh (original Rs.56,74.00 lakh and supplementary Rs.11,52.67 lakh), Rs.1,33,41.00 lakh and Rs.21,89.52 lakh under Major Head 4701- Capital Outlay on Medium Irrigation, 4702-Capital Outlay on Minor Irrigation and 4711-Capital Outlay on Flood Control and Drainage without giving detailed schematic break up deprived Audit in making comparison of excess/saving sub head wise.
11. Suspense transactions: - The expenditure in this Grant includes Rs. Nil under the Head "Suspense". An analysis of transaction accounted for under the head in this Grant during 2008-2009 together with the Opening and Closing balances is given below:-

Particulars / Major Head of Account	Opening balance as on 1 st April 2008	Debits	Credits	Closing Balance as on 31 st March 2009
(Lakh of rupees)				
2701- Medium Irrigation-				
Purchases	(-) 60.663	-	-	(-) 60.663
Stock	2,49.355	-	(-)0.07	2,49.285
Misc. P.W. Advance	54.187	-	-	54.187
Workshop Suspense	(-)0.27	-	-	(-)0.27
Total	2,42.609	-	(-)0.07	2,42.539

GRANT NO. 22 (Contd.)

Particulars / Major Head of Account	Opening balance as on 1 st April 2008	Debits	Credits	Closing Balance as on 31 st March 2009
		(Lakh of rupees)		
2702- Minor Irrigation-				
- Purchases	(-) 2.032	-	-	(-) 2.032
Stock	80.936	-	(-)1.96	78.976
Misc. P.W. Advance	36.190	-	-	36.190
Workshop Suspense	-	-	-	-
Total	1,15.094	-	(-)1.96	1,13.134
2711- Flood Control and Drainage				
Purchases	0.110	-	-	0.110
Stock	2,07.000	-	-	2,07.000
Misc. P.W. Advance	3.137	-	-	3.137
Workshop Suspense	-	-	-	-
Total	2,10.247	-	-	2,10.247
4701- Capital Outlay on Medium Irrigation-				
Purchases	(-) 2,02.40	-	-	(-)2,02.40
Stock	2,96.279	-	-	2,96.279
Misc. P.W. Advance	45.391	-	-	45.391
Workshop Suspense	18.16	-	-	18.16
Total	1,57.430	-	-	1,57.430
4711- Capital Outlay on Flood Control Projects-				
Purchases	-	-	-	-
Stock	6.83	-	-	6.83
Misc. P.W. Advance	0.12	-	-	0.12
Workshop Suspense	-	-	-	-
Total	6.95	-	-	6.95

GRANT NO. 22 (Concl.)

12. Review of Tools and Plant Establishment charges of the Irrigation and Flood Control Department: - The percentage of expenditure on Establishment and Tools and Plant to the Works Outlay in the Irrigation and Flood Control Department during 2006-2007 to 2008-2009 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)	
2700- Major Irrigation-					
2006-2007	-	-	-	-	-
2007-2008	1,65.48	1,90.54	115.14	-	-
2008-2009	33.56	3,29.97	983.22	-	-
2701- Medium Irrigation-					
2006-2007	18,20.29	16,66.11	91.52	1.25	0.06
2007-2008	31,18.22	10,55.97	33.86	7.49	0.24
2008-2009	5,85.45	37,02.16	632.36	8.00	1.36
2702- Minor Irrigation-					
2006-2007	1,07,99.30	12,70.83	11.76	9.04	0.08
2007-2008	19,91.34	1,09,50.27	549.89	10.71	0.53
2008-2009	7,83.56	1,26,38.64	1612.97	9.02	1.15
2711- Flood Control and Drainage-					
2006-2007	5,30.97	27,46.30	517.22	17.96	3.38
2007-2008	6,01.79	28,53.45	474.16	12.63	2.09
2008-2009	5,11.33	29,51.67	577.25	15.27	2.98
4701- Capital Outlay on Medium Irrigation-					
2006-2007	35,27.79	3,19.32	9.05	3.30	0.09
2007-2008	49,76.61	10,87.26	21.84	44.77	0.89
2008-2009	35,78.41	62,94.14	175.88	22.57	0.63
4711- Capital Outlay on Flood Control Projects-					
2006-2007	35,26.82	-	-	-	-
2007-2008	28,70.00	29.56	1.02	-	-
2008-2009	56,26.63	1,38.14	2.45	-	-

GRANT NO.23 - PUBLIC HEALTH ENGINEERING DEPARTMENT

MAJOR HEADS

2055	Police				
2215	Water Supply and Sanitation				
4215	Capital Outlay on Water Supply and Sanitation				
4250	Capital Outlay on Other Social Services				
			Total Grant/ Appropriation	Actual Expenditure (Rupees in thousand)	Excess (+) Saving (-)
Revenue:					
Voted-					
Original		4,25,74,85	4,26,91,30	4,34,11,47	(+7,20,17
Supplementary		1,16,45			
Amount surrendered during the year					...
Capital :					
Voted-					
Original		5,01,20,00	5,07,10,00	5,06,04,34	(-)1,05,66
Supplementary		5,90,00			
Amount surrendered during the year					...

Notes and Comments:

Revenue Section

- Augmentation of provision through Supplementary Grant by Rs. 1,16.45 lakh proved inadequate to the extent of Rs. 7, 20.17 lakh. The final excess of Rs. 7, 20.17 lakh requires regularization.
- Significant excess occurred under the following Heads; reasons thereof were not communicated.

Head		Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Excess(+)
2055	117 0099 General			
	0957 Internal Security			
	O 40.00			
	S -	40.00	1,19.07	(+79.07

GRANT NO.23 (Contd.)

Head			Total Grant/ Appropriation (Lakh of rupees)	Actual Expenditure (Lakh of rupees)	Excess(+)
2215	001 0099	General			
	1001	Public Health Engineering Department Kashmir			
		O	1,76,78.59		
		S	-	1,81,08.53	(+)4,29.94
2215	001 0099	General			
	1002	Public Health Engineering Department Jammu			
		O	2,41,83.07		
		S	1,16.45	2,50,02.02	(+)7,02.50
3.	Saving in the Grant occurred under the following Head; reasons for which were not intimated.				
Head			Total Grant/ Appropriation (Lakh of rupees)	Actual Expenditure (Lakh of rupees)	Saving(-)
2055	117 0099	General			
	1002	Public Health Engineering Department Jammu			
		O	3,73.19		
		S	-	41.28	(-)3,31.91
4.	Entire provision under the following Head remained un-utilized throughout the year; reasons for which have not been intimated.				
Head				Total Grant/ Appropriation (Lakh of rupees)	
2215	102 0031	Centrally Sponsored Schemes			
	0693	Accelerated Water Supply Programme Capital Section			3,00.00
5.	Supplementary Grant of Rs.5,90.00 lakh proved excessive in view of final saving of Rs.1,05.66 lakh. No portion of final saving was anticipated and surrendered.				
6.	Entire Supplementary provision of Rs.5,90.00 lakh under Major Head 4250- Capital Outlay on Other Social Service placed for Earthquake Related Works has remained unutilized throughout the year; reasons for which were not communicated.				

GRANT NO. 23 (Contd.)

7. Saving in the Grant occurred under the following Scheme; reasons for which were not intimated.

Head	Total Grant/ Appropriation (Lakh of rupees)	Actual Expenditure	Saving(-)
4215 01 102 0031 Centrally Sponsored Scheme			-
0693 Accelerated Water Supply Scheme			
O 3,00,00.00			
S -	3,00,00.00	2,70,16.11	(-)29,83.89

8. Against a Lumpsum provision of Rs.1,00,60.00 lakh each for Public Health Engineering Department Srinagar/Jammu under Major Head 4215- Capital Outlay on Water Supply and Sanitation a major portion of the expenditure was incurred on different Schemes not contemplated in the approved Demand for Grants and thereby deprived Audit to make comparison of excess/savings sub-headwise.

9. Suspense Transactions: - The expenditure in the Grant includes Rs.45.00 lakh under the Head "Suspense". The nature of transactions under the Head Suspense and the accounting procedure have been explained in Note:- 12 of Grant No: 5-Ladakh Affairs Department. An analysis of transactions accounted for under this Head in the Grant during 2008-2009 together with the Opening and Closing balance is given below:-

Particulars / Major Head of Account	Opening balance as on 1 st April 2008	Debits	Credits	Closing Balance as on 31 st March 2009
		(Lakh of rupees)		
2215 Water Supply and Sanitation-				
Purchases	72.82	-	-	72.82
Stock	(-) 2,03.44	45.00	1,50.87	(-)3,09.31
Miscellaneous Public Works	2,54.75	-	-	2,54.75
Advance				
Workshop Suspense	(-) 9.94	-	-	(-) 9.94
Total	(+)1,14.19	45.00	1,50.87	8.32
4215- Capital Outlay on Water Supply & Sanitation-				
Purchases	(-) 6,78.11	-	-	(-) 6,78.11
Stock	4,05.27	-	-	4,05.27
Miscellaneous Public Works	94.05	-	-	94.05
Advance				
Workshop Suspense	0.01	-	-	0.01
Total	(-) 1,78.78	-	-	(-) 1,78.78

GRANT NO. 23 (Concl'd.)

10. Review of Establishment of Tools and Plant Charges of the Public Health Engineering Department: - The percentage which the expenditure on Establishment and Tools and Plant bore to the Works Outlay in the Public Health Engineering Department during 2006-2007 to 2008-2009 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-					
2006-2007	85,12.50	2,31,58.39	272.05	85.68	1.00
2007-2008	69,71.58	2,00,81.07	288.04	35.64	0.51
2008-2009	20,30.31	4,10,66.62	2022.67	1,08.45	5.34
4215- Capital Outlay on Water Supply & Sanitation					
2006-2007	4,04,85.71	-	-	5,10.54	1.26
2007-2008	2,88,56.62	-	-	4,12.95	1.43
2008-2009	4,96,30.16	6,83.06	1.38	2,91.11	0.59

GRANT NO. 24 - HOSPITALITY, PROTOCOL AND TOSHAKHANA DEPARTMENT

MAJOR HEADS

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

		Total Grant/ Appropriation	Actual Expenditure (Rupees in thousand)	Excess (+) Saving (-)
Revenue:				
Voted-				
Original	86,06,35	95,66,13	89,11,14	(-)6,54,99
Supplementary	9,59,78			
Amount surrendered during the year				...
Capital:				
Voted-				
Original	-	-	14,23,52	(+)14,23,52
Supplementary	-			
Amount surrendered during the year				...

Notes and Comments:

Revenue Section

- Supplementary Grant of Rs. 9, 59.78 lakh proved excessive in view of the final saving of Rs.6, 54.99 lakh. No portion of final saving was anticipated and surrendered.
- Persistent saving in the Grant occurred during the last five years also as detailed below:-

Year	Total Grant/ Appropriation	Actual Expenditure	Saving (-)
		(Lakh of rupees)	
2003-2004	5,45.19	5,24.69	(-)20.50
2004-2005	20,43.53	11,37.32	(-)9,06.21
2005-2006	21,70.73	20,05.27	(-)1,65.46
2006-2007	79,83.49	71,55.69	(-)8,27.80
2007-2008	88,79.84	71,87.14	(-)16,92.70

GRANT NO. 24 (Contd.)

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

Head				Total Grant/ Appropriation	Actual Expenditure	Saving (-)	
				-	(Lakh of rupees)		
2055	117	0099	General				
		0464	Resident Commissioner New Delhi				
			O	11,23.20			
			S	1,65.39	12,88.59	12,62.03	(-)26.56
		1824	Director Estates				
			O	30,00.00			
			S	600.00	36,00.00	33,24.62	(-)2,75.38
2059	80	103	0099 General				
		0459	Furnishing				
			O	80.00			
			S	30.00	1,10.00	25.90	(-)84.10
2070	800	0099	General				
		0464	Resident Commissioner New Delhi				
			O	5,34.52			
			S	45.72	5,80.24	4,99.04	(-)81.20
		0791	Hospitality and Protocol Department Jammu				
			O	1,76.30			
			S	-	1,76.30	1,68.68	(-)7.62
		0792	Hospitality and Protocol Department Kashmir				
			O	2,81.61			
			S	-	2,81.61	2,35.50	(-)46.11
2216	01	700	0099 General				
		0481	Maintenance				
			O	8,00.00			
			S	-	8,00.00	4,07.14	(-)3,92.86
		0515	Construction				
			O	3,50.00			
			S	-	3,50.00	2,76.77	(-)73.23

GRANT NO. 24 (Concl.)

Head	Total Grant/ Appropriation	Actual Expenditure	Saving (-)
	(Lakh of rupees)		
2216 01 700 0099 General			
0583 Dy. Director Estates			
O	6,95.05		
S	-		
	6,95.05	3,84.25	(-)3,10.80

4. Significant excess occurred under the following Heads; reasons thereof were not communicated.

Head	Total Grant/ Appropriation	Actual Expenditure	Excess (+)
	(Lakh of rupees)		
2070 800 0099 General			
0793 Director Hospitality and Protocol			
O	2,69.16		
S	-		
	2,69.16	2,91.12	(+)21.96
2216 01 700 0099 General			
0417 Estates Division			
O	9,59.21		
S	-		
	9,59.21	10,14.23	(+)55.02
1824 Director Estates			
O	2,84.94		
S	1,09.82		
	3,94.76	9,40.68	(+)5,45.92

Capital Section

5. Expenditure to the tune of Rs. 14,23.52 lakh has been incurred on Director Estates and Non Functional Buildings (PWD) Jammu under Major Head 4059-Capital Outlay on Public Works without Budgetary provision; reasons thereof have not been communicated.

GRANT NO. 25 -LABOUR, STATIONERY AND PRINTING DEPARTMENT

MAJOR HEADS

2058	Stationery and Printing				
2230	Labour and Employment				
4058	Capital Outlay on Stationery and Printing				
4250	Capital Outlay on Other Social Services				-
			Total Grant/ Appropriation	Actual Expenditure	Excess (+) Saving (-)
			(Rupees in thousand)		
Revenue:					
	Voted- Original	32,07,18			
	Supplementary	-	32,07,18	41,79,73	(+)9,72,55
	Amount surrendered during the year				...
Capital:					
	Voted- Original	78,04,26			
	Supplementary	-	78,04,26	3,60,72	(-)74,43,54
	Amount surrendered during the year				...
Notes and Comments					

Revenue Section

1. Original provision of Rs.32, 07.18 lakh proved meagre in view of excess of Rs.9, 72.55 lakh. The final excess of Rs. 9, 72.55 lakh needs regularization.
2. Persistent excess in the Grant occurred during the last five years also.

Year	Total Grant/ Appropriation	Actual Expenditure	Excess (+)
	(Lakh of rupees)		
2003-2004	24,87.91	31,28.27	(+)6,40.36
2004-2005	25,39.95	29,67.45	(+)4,27.50
2005-2006	23,74.60	34,95.24	(+)11,20.64
2006-2007	25,19.84	36,69.46	(+)11,49.62
2007-2008	27,71.22	39,29.73	(+)11,58.51

GRANT NO. 25 (Contd.)

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

Head	Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Excess(+)
2230 01 001 0099 General			
1633 Labour Commissioner			
O 2,01.75			
S -	2,01.75	2,58.03	(+)56.28
1634 Regional Offices Labour			
O 1,09.30			
S -	1,09.30	1,22.92	(+)13.62
2230 02 001 0099 General			
1641 Director Employment			
O 2,85.65			
S -	2,85.65	19,32.18*	(+)16,46.53

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

Head	Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving (-)
2058 1630 0099 General			
1630 Government Press Jammu			
O 6,98.27			
S -	6,98.27	5,60.37	(-)1,37.90
1631 Government Press Srinagar			
O 6,73.77			
S -	6,73.77	5,75.67	(-)98.10
2230 01 102 0099 General			
1638 Factories			
O 29.80			
S -	29.80	13.54	(-)16.26
1639 District Labour Welfare Scheme			
O 26.18			
S -	26.18	16.49	(-) 9.69

* The amount includes Rs.72.45 lakh (Subsidy), Rs.9.52 lakh (Purchase of Land) and Rs.2,45.52 lakh (Margin Money) against which no separate provision was provided in the Demand for Grants.

GRANT NO. 25 (Contd.)

Head				Total Grant/ Appropriation	Actual Expenditure	Saving (-)
				(Lakh of rupees)		
2230	01	102	0099 General			
			1640 Migratory Labour			
			O	33.80		
			S	-		
				33.80	14.48	(-)19.32
2230	01	103	0099 General			
			1645 Employment Insurance			
			O	1,45.00		
			S	-		
				1,45.00	64.00	(-)81.00
2230	01	103	0011 State Plan Normal			
			1635 Labour Welfare			
			O	1,18.03		
			S	-		
				1,18.03	48.08	(-)69.95
2230	02	001	0011 State Plan Normal			
			1643 Self Employment			
			O	2,06.28		
			S	-		
				2,06.28	88.15	(-) 1,18.13

5. The provision of Rs.1,18.65 lakh (Non-Plan) and Rs.18.18 Lakh (Plan) was placed with the Director Stationery and Supplies under Major Head 2058 – Stationery and Printing and out of it an expenditure of Rs.10.30 lakh was incurred by Asstt. Director Jammu/ Asstt. Director Srinagar on different Schemes not contemplated in the Demand for Grants, thus depriving Audit in making comparison of excess / savings sub head wise.
6. Entire provision of Rs.1,21.00 Lakh placed at the disposal of Director Employment under the sub head Employment exchange subordinate to Minor Head 001- Direction and Administration under Major Head 2230-Labour and Employment has remained unutilized throughout the year; reasons for which were not communicated.

Capital Section

7. In the Capital Section, Original Provision of Rs.78, 04.26 lakh proved excessive in view of final saving of Rs74,43.54 Lakh. No portion of the final saving of Rs.74,43.54 lakh was anticipated and surrendered.

GRANT NO. 25 (Concl.)

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

Year	Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving (-)
2003-2004	16,07.00	62.04	(-)15,44.96
2004-2005	19,63.50	50.79	(-)19,12.71
2005-2006	16,63.50	1,30.42	(-)15,33.08
2006-2007	16,63.50	1,15.29	(-)15,48.21
2007-2008	36,16.07	1,45.95	(-) 34,70.12

9. Saving occurred mainly under the following Head; reasons for which were not intimated.

Head	Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving (-)
4058 800 0011 State Plan Normal			
1625 Director Stationery and Supplies	92.00		
O			
S	-	92.00	34.36 (-) 57.64

10. Entire provision as detailed below has remained unutilized throughout the year; reasons for which have not been communicated.

Head	Total Grant/ Appropriation (Lakh of rupees)
4250 - 203 0011 1642 Employment exchange	4,77.00
1904 Employment	70,55.40

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

Head	Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Excess (+)
4058 103 0011 State Plan Normal			
1630 Government Press Jammu	33.86		
O			
S	-	33.86	47.51 (+)13.65
1631 Government Press Srinagar	90.00		
O			
S	-	90.00	1,65.39 (+)75.39
4250 201 0011 State Plan Normal			
1903 Labour	56.00		
O			
S	-	56.00	1,13.46 (+)57.46

GRANT NO. 26 - FISHERIES DEPARTMENT

MAJOR HEADS

2405 Fisheries				
4405 Capital Outlay on Fisheries				
		Total Grant/ Appropriation	Actual Expenditure (Rupees in thousand)	Excess (+) Saving (-)
Revenue:				
Voted-				
Original	23,14,70			
Supplementary	-	23,14,70	22,62,94	(-)51,76
Amount surrendered during the year				...
Capital:				
Voted-				
Original	9,35,00			
Supplementary	33,92	9,68,92	9,82,36	(+)13,44
Amount surrendered during the year				...
Notes and Comments:				...

Revenue Section

1. Original Provision of Rs.23, 14.70 lakh proved excessive in view of the final saving of Rs.51.76 lakh. No portion of final saving of Rs.51.76 lakh was anticipated and surrendered.
2. Persistent saving as detailed below has occurred during the last five years also.

Year	Total Grant/ Appropriation	Actual Expenditure (Lakh of Rupees)	Saving (-)
2003-2004	16,68.64	15,09.81	(-)1,58.83
2004-2005	16,53.87	15,73.33	(-)80.54
2005-2006	19,43.85	18,18.69	(-)1,25.16
2006-2007	19,37.41	18,97.97	(-)39.44
2007-2008	21,64.30	21,54.31	(-)9.99

GRANT NO. 26 (Contd.)

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

Head	Total Grant/ Appropriation	Actual Expenditure	Saving(-)
		(Lakh of rupees)	
2405 001 0099	-		
General			
1000 Dy. Director Fisheries	5,62.35	32.43	(-)5,29.92
2405 800 0031			
Centrally Sponsored Scheme			
0914 Welfare of Fishermen	10.00	1.21	(-)8.79

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

Head	Actual Expenditure
	(Lakh of rupees)
2405 800 0031 Centrally Sponsored Scheme	
0874 Assistance for Wild life and Implementation Programme	16.87

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

Head	Total Grant/ Appropriation	Actual Expenditure	Excess(+)
		(Lakh of rupees)	
2405 001 0099			
General			
0997 Director Fisheries			
O 17,40.35			
S -	17,40.35	22,11.08	(+)4,70.73

Capital Section

6. Augmentation of provision through Supplementary grant by Rs. 33.92 lakh proved inadequate to the extent of Rs. 13.44 lakh. The final excess of Rs.13.44 lakh requires regularization.

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

Head	Total Grant/ Appropriation
	(Lakh of rupees)
4405 800 0031 Centrally Sponsored Scheme	
0914 Welfare of Fisherman	30.00
1033 Fisheries Training and Extension	10.00

GRANT NO. 26 (Concl'd.)

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

Head				Actual Expenditure (Lakh of rupees)
4405	001	0011	State Plan Normal	
		1000	Dy. Director Fisheries	1.56

9. Excess over the provision occurred under the following Head; reasons for which have not been intimated.

Head				Total Grant/ Appropriation	Actual Expenditure	Excess(+)
				(Lakh of rupees)		
4405	800	0011	State Plan Normal			
		0904	Building Work Programme			
		O		8,35.00		
		S		33.92	8,68.92	9,74.59
						(+),1,05.67

10. Excess was partly counterbalanced by the saving under the following Head; reasons thereof were not intimated.

Head				Total Grant/ Appropriation	Actual Expenditure	Saving(-)
				(Lakh of rupees)		
4405	800	0031	Centrally Sponsored Scheme			
		0910	Inland Fisheries			
		O		60.00		
		S		60.00	6.20	(-)53.80

GRANT NO. 27 - HIGHER EDUCATION DEPARTMENT

MAJOR HEADS

2202	General Education				
2203	Technical Education				
2205	Art and Culture				
2230	Labour and Employment				-
4202	Capital Outlay on Education, Sports, Art and Culture				
4250	Capital Outlay on Other Social Services				
6202	Loans for Education, Sports, Art and Culture				
		Total Grant/ Appropriation	Actual Expenditure (Rupees in thousand)	Excess (+) Saving (-)	
Revenue:					
Voted-					
	Original	2,02,57,21			
	Supplementary	-	2,02,57,21	2,41,61,28	(+)39,04,07
	Amount surrendered during the year				...
Capital:					
Voted-					
	Original	1,13,73,00			
	Supplementary	55,75,10	1,69,48,10	89,73,46	(-)79,74,64
	Amount surrendered during the year				...
Notes and Comments:					

Revenue Section

1. Original provision of Rs. 2, 02, 57.21 Lakh proved meagre in view of the excess of Rs 39,04.07 lakh. The final excess of Rs. 39,04.07 lakh needs regularization. Excess of Rs 8,29.85 lakh occurred during the last year also.
2. Provision of Rs. 34, 90.16 lakh (Non-Plan) and Rs. 3, 77.48 lakh (Plan), under Major Head 2203-Technical Education had been placed in lumpsum with Controlling Officers, in the approved Demand for Grant. The Drawing and Disbursing Officers have incurred the expenditure on the Schemes not contemplated in the approved Demand for Grants. This has deprived Audit in making comparison of excess/saving sub-head wise; reasons for placing the funds with the Controlling Officers have not been intimated.

GRANT NO. 27. (Contd.)

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

Head				Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Excess(+)
2202	03	103	0011 State Plan Normal			
			0534 Government Degree College			
			O 8,86.00			
			S -	8,86.00	63,82.73	(+)54,96.73
2202	03	104	0099 General			
			0531 Grant-in-aid for other Colleges			
			O 2,97.23			
			S -	2,97.23	3,36.78	(+)39.55
			0541 Islamia College			
			O 6,10.57			
			S -	6,10.57	6,40.00	(+)29.43

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

Head				Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving(-)
2202	03	102	0099 General			
			0549 Grants to Kashmir University			
			O 38,00.00			
			S -	38,00.00	31,84.80	(-)6,15.20
			0550 Grants to Jammu University			
			O 33,00.00			
			S -	33,00.00	30,35.13	(-)2,64.87
2202	03	103	0099 General			
			0534 Government Degree College			
			O 65,56.20			
			S -	65,56.20	63,85.15	(-)1,71.05

GRANT NO. 27. (Concl'd.)

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

Head	Actual Expenditure (Lakh of rupees)
2202 03 103 0099 General	
0532 Opening of new Colleges	4.27

6. Entire provision of Rs. 1,21.50 lakh under Major Head 2230- Labour and Employment has remained un-utilized throughout the year; reasons for which have not been intimated
7. Entire provision under the following Schemes remained unutilized throughout the year; reasons thereof were not communicated.

Head	Total Grant/ Appropriation (Lakh of rupees)
2202 03 102 0099 General	
1258 Grants to P.G classes to KU	13.50
0545 Bad pocket	10.00

Capital Section

8. Augmentation of provision by Rs. 55, 75.10 lakh proved injudicious as the expenditure did not come even upto the level of original provision of Rs. 1, 13, 73.00 lakh. No portion of final saving of Rs. 79, 74.64 lakh was anticipated and surrendered.
9. Persistent saving as detailed below has occurred during the last three years also.

Year	Total Grant/ Appropriation	Actual Expenditure (Lakh of Rupees)	Saving (-)
2005-2006	73,83.16	59,62.19	(-)14,20.97
2006-2007	83,03.53	61,87.76	(-)21,15.77
2007-2008	1,01,20.00	45,72.00	(-)55,48.00

10. Lump sum provision of Rs. 1,35,39.77 lakh (Rs. 87,13.00 lakh original and Rs. 48,26.77 lakh supplementary) under Major Head 4202-Capital Outlay on Education, Sports and Art and Culture, without giving detailed break-up, deprived Audit in making comparison of Excess/Saving sub-head wise.
11. Entire provision of Rs. 34,08.33 lakh (Rs. 26,60.00 lakh original and Rs. 7,48.33 lakh Supplementary) under the Major Head 4250-Capital Outlay on Other Social Services remained unutilized through out the year. Entire provision for the year 2004-05 to 2007-08 also remained un-utilized during these years; reasons for which were not communicated.
12. Expenditure of Rs.0.86 lakh was incurred under Major Head 6202-Loans for Education, Sports, Art and Culture without Budgetary provision; reasons for which were not communicated.

GRANT NO. 28 - RURAL DEVELOPMENT DEPARTMENT

MAJOR HEADS

2236	Nutrition				
2501	Special Programme for Rural Development				
2515	Other Rural Development Programme				
4250	Capital Outlay on Other Social Services				-
4515	Capital Outlay on Other Rural Development Programmes				
		Total Grant/ Appropriation	Actual Expenditure (Rupees in thousand)	Excess (+) Saving (-)	

Revenue:

Voted-

Original 1,10,33,77

Supplementary - 1,10,33,77 1,07,75,95 (-)2,57,82

Amount surrendered during the year ...

Capital:

Voted-

Original 1,40,03.28

Supplementary - 1,40,03,28 65,58,65 (-)74,44,63

Amount surrendered during the year ...

Notes and Comments:

Revenue Section

1. Original provision of Rs. 1,10,33.77 lakh proved excessive in view of the final saving of Rs.2, 57.82 lakh. No portion of final savings of Rs.2,57.82 Lakh was anticipated and surrendered.

GRANT NO. 28 (Contd.)

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

Head	Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving (-)
2236 80 .800 0011	State Plan Normal		
	1839 Applied Nutrition Plan		
	O 2,95.59		
	S -	2,95.59	67.88
			(-)2,27.71
2515 001 0011	State Plan Normal		
	0051 Community Development and Panchayat, Kashmir		
	O 25,81.00		
	S -	25,81.00	23,37.36
			(-)2,43.64
2515 001 0099	General		
	0029 Assistant Commissioner Development (Kashmir)		
	O 83.36		
	S -	83.36	73.58
			(-) 9.78
	0105 Agriculture Production Officers / B.D.Os (Jammu)		
	O 16,53.93		
	S -	16,53.93	8,77.10
			(-) 7,76.83
2515 102 0099	General		
	0107 Bench Mark Survey (Jammu)		
	O 11.24		
	S -	11.24	5.74
			(-)5.50
	0109 Asstt. Commissioner Development Jammu		
	O 1,31.57		
	S -	1,31.57	49.59
			(-) 81.98
	0574 Bench Mark Survey (Kashmir)		
	O 12.74		
	S -	12.74	1.97
			(-)10.77

GRANT NO. 28 (Contd.)

Head	Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving (-)
2515 800 0099 General			
0097 Rural Engineering Department Jammu			
O 6,35.63			
S -	6,35.63	2,61.20	(-) 3,74.43
0099 Distt. Panchayat Officer Jammu			
O 70.36			
S -	70.36	29.99	(-) 40.37
0487 Rural Engineering Department Kashmir			
O 2,56.44			
S -	2,56.44	242.49	(-)13.95
0548 Distt. Panchayat Officer Kashmir			
O 74.31			
S -	74.31	62.67	(-) 11.64

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

Head	Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Excess (+)
2501 01 800 0011 State Plan Normal			
0230 Rural Sanitation			
O 1,00.00			
S -	1,00.00	1,73.31	(+) 73.31
2515 001 0099 General			
0055 Agriculture Production Officers B.D.O's (Kashmir)			
O 18,92.17			
S -	18,92.17	20,92.65	(+) 2,00.48

GRANT NO. 28 (Contd.)

Head			Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Excess(+)
2515	001	0011	State Plan Normal		
		0376	Community Development and Panchayat, Jammu		
		O	19,32.00		
		S	-	19,32.00	(+)8,08.59
2515	102	0099	General		
		0111	Director Rural Development (Jammu)		
		O	1,58.43		
		S	-	1,58.43	(+) 12,68.89
		0118	Director Rural Development (Kashmir)		
		O	70.48		
		S	-	70.48	(+) 1,69.79

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

Head				Actual Expenditure (Lakh of rupees)	
2236	02	102	0099	General	
			1287	Integrated Child Development Schemes	64.03
2501	01	800	0011	State Plan Normal	
			1671	Indira Awas Yojna	25.00
2515	-	800	0099	General	
			0230	Rural Sanitation	1.20
2515	01	800	0031	Centrally Sponsored Scheme	
			0230	Rural Sanitation	1.03

GRANT NO. 28 (Contd.)

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

Head	Total Grant/ Appropriation (Lakh of rupees)
2501 02 800 0011 State Plan Normal	
0003 IRDP Jammu	4,72.50
0004 IRDP Kashmir	5,24.00
0052 DPAP Udhampur	32.90
0059 DPAP Doda	45.12

Capital Section

6. Original provision of Rs.1,40,03.28 lakh proved excessive in view of final saving of Rs.74,44.63 lakh. No portion of final saving was anticipated and surrendered.
7. Significant saving occurred mainly under the following Heads; reasons for which have not been intimated

Head	Total Grant/ Appropriation	Actual Expenditure	Saving (-)
	(Lakh of rupees)		
4515 102 0011 State Plan Normal			
0046 DPAP Udhampur			
○ 2,17.80			
S -	2,17.80	75.00	(-) 1,42.80
0230 Rural Sanitation			
○ 9,10.00			
S -	9,10.00	47.48	(-) 8,62.52
0384 Community Development Jammu			
○ 14,48.34			
S -	14,48.34	21.55	(-)14,26.79

GRANT NO. 28 (Contd.)

Head			Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving (-)
4515	102	0011	State Plan Normal		
		0704	Community Development Kashmir		-
		O	23,98.63		
		S	-	23,98.63	(-) 22,74.77
		1821	Swaran Jayanti Shehri Rozgar Yojana		
		O	50,00.00		
		S	-	50,00.00	(-) 46,38.50
		0059	DPAP Doda		
		O	1,65.00		
		S	-	1,65.00	(-) 1,40.00
		004	IRDP Kashmir		
		O	2,43.65		
		S	-	2,43.65	(-)2,31.65
4515	103	0011	State Plan Normal		
		0064	JRY Jammu		
		O	2,80.44		
		S	-	2,80.44	(-) 2,72.38

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

Head			Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Excess(+)
4515	103	0011	State Plan Normal		
		0023	Employment Assurance Scheme (Kashmir)		
		O	8,00.00		
		S	-	8,00.00	(+) 25,65.27
		0024	Employment Assurance Scheme (Jammu)		
		O	12,00.00		
		S	-	12,00.00	(+)3,43.28

GRANT NO. 28 (Concl.)

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

Head				Total Grant/ Appropriation (Lakh of rupees)
4515	103	0011	State Plan Normal	
		003	IRDP Jammu	2,39.42
		0341	JRY Kashmir	6,80.00
4515	800	0011	State Plan Normal	
		2050	Integrated Waste land Development Programme	4,20.00

10. Expenditure under the following Sub-heads was incurred without budgetary provisions: reasons thereof have not been communicated.

Head				Actual Expenditure (Lakh of rupees)
4250	101	0099	General	
		2193	Earthquake Related Works	66.12
4515	103	0011	State Plan Normal	
		0025	Rural Development Kashmir	3.61
		0026	Rural Development Jammu	7,59.66
4515	800	0011	State Plan Normal	
		1671	Indira Awas Yojna	1,44.22

GRANT NO. 29 - TRANSPORT DEPARTMENT

MAJOR HEADS

2041	Taxes on Vehicles				
2070	Other Administrative Services				
4059	Capital Outlay on Public Works				
4070	Capital Outlay on Other Administrative Services				
5055	Capital Outlay on Road Transport				
7055	Loans for Road Transport				
			Total Grant/ Appropriation	Actual Expenditure (Rupees in thousand)	Excess (+) Saving (-)
Revenue:					
Voted-					
	Original	19,32,94			
	Supplementary	-	19,32,94	16,48,63	(-)2,84,31
	Amount surrendered during the year				...
<i>Charged-</i>					
	Original	-			
	Supplementary	2,38	2,38	2,38	-
	Amount surrendered during the year				...
Capital:					
Voted-					
	Original	37,35,40			
	Supplementary	-	37,35,40	35,60,58	(-)1,74,82
	Amount surrendered during the year				...

Notes and Comments:

Revenue Section

1. Original provision of Rs.19,32.94 lakh proved excessive in view of final saving of Rs.2,84.31 lakh. No portion of the final saving was anticipated and surrendered.

GRANT NO. 29 (Contd.)

2. Persistent saving in revenue voted side occurred during the last three years also.

Year	Total Grant/ Appropriation	Actual Expenditure (Lakh of Rupees)	Saving (-)
2005-2006	15,28.75	13,09.83	(-)2,18.92
2006-2007	15,47.86	13,10.59	(-)2,37.27
2007-2008	15,58.95	14,85.11	(-)73.84

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

Head	Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Saving (-)
2041 001 0099 General			
0395 Regional Transport Office Jammu			
O	1,44.14		
S	-	1,44.14	1,10.66
			(-)33.48
2070 114 0099 General			
0393 Director State Motor Garages			
O	13,97.00		
S	-	13,97.00	11,90.85
			(-)2,06.15

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

Head	Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Excess (+)
2041 001 0099 General			
0378 Transport Commissioner's Office			
O	2,60.30		
S	-	2,60.30	3,45.26
			(+)84.96

GRANT NO. 29 (Contd.)

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

Head				Actual Expenditure (Lakh of rupees)
2070	800	0099	General	
		0792	Hospitality and Protocol	1.85

6. Lumpsum provision of Rs.1,31.50 lakh against Sub-head 0373- Regional Transport Office Kashmir subordinate to Minor Head 101- Collection charges under Major Head 2041 Taxes on Vehicles remained un-utilized throughout the year; reasons for which were not communicated.

Capital Section

7. Original provision of Rs.37, 35.40 lakh proved excessive in view of the final saving of Rs.1, 74.82 lakh. No portion of final saving was anticipated and surrendered.
8. Excess occurred under the following Heads; reasons for which were not intimated.

Head				Total Grant/ Appropriation	Actual Expenditure (Lakh of rupees)	Excess (+)
5055	800	0011	State Plan Normal			
		0255	State Motor Garages			
		O	2,94.00			
		S	-	2,94.00	9,21.37	(+)6,27.37
7055	190	0099	General			
		1210	Loan to Transporters			
		O	16,93.40			
		S	-	16,93.40	26,24.07	(+)9,30.67

9. Expenditure was incurred without any budgetary provision under the Heads detailed below; reasons for which were not communicated.

Head				Actual Expenditure (Lakh of rupees)
4059	60	800	0011 State Plan Normal	
		1717	Non-Functional Buildings (PWD Jammu)	1.29

GRANT NO. 29 (Concl'd.)

Head				Actual Expenditure (Lakh of rupees)
4070	800	0011	State Plan Normal	
		0378	Transport Commissioner's Office	13.84
10.	Entire provision under the following Heads remained unutilized throughout the year; reasons for which were not communicated.			
Head				Total Grant/ Appropriation (Lakh of rupees)
4059	60	800	0011 State Plan Normal	
		0255	State Motor Garages	2,48.00
5055	190	0011	State Plan Normal	
		0944	Investment in J&K Road Transport Corporation	15,00.00

APPENDICES

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

Number and name of Grant	Budget Estimates	
	Revenue	Capital
	(Rupees in thousand)	
5 Ladakh Affairs Department	4,00,00	53,00
6 Power Development Department	55,00,00	-
12 Agriculture Department	-	9,04,00
15 Consumer Affairs and Public Distribution Department	-	7,33,68,60
16 Public Works Department	1,15,17,50	-
19 Housing and Urban Development Department	-	2,78,00
22 Irrigation and Flood Control Department	53,50	-
23 Public Health Engineering Department	1,00,50	-
Total	1,75,71,50	7,46,03,60

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

Actuals		Actuals compared with Budget Estimates	
Revenue	Capital	More(+) Less(-) Revenue	More(+) Less(-) Capital
-			
1,79,07	12,17	(-)2,20,93	(-)40,83
53,68,35	-	(-)1,31,65	-
-	2,80,82	-	(-)6,23,18
-	6,97,93,75	-	(-)35,74,85
1,39,67,40	-	(+)24,49,90	-
-	-	-	(-)2,78,00
89	-	(-)52,61	-
1,50,87	-	(+)50,37	-
1,96,66,58	7,00,86,74	(+)20,95,08	(-)45,16,86

(Rupees in thousand)





