



APPROPRIATION ACCOUNTS

2019-2020

(1 April 2019 to 30 October 2019)



लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest



GOVERNMENT OF JAMMU AND KASHMIR

APPROPRIATION ACCOUNTS

2019-2020

(1 April 2019 to 30 October 2019)

GOVERNMENT OF JAMMU AND KASHMIR

Explanatory Memorandum

This Finance and Appropriation Accounts of the *erstwhile* State of Jammu and Kashmir for the year 2019-20 (1 April 2019 to 30 October 2019) are being sent to the President for tabling in the Parliament.

Consequent to the reorganisation of the State of Jammu and Kashmir and in accordance with the provisions of the Jammu and Kashmir Re-organisation Act, 2019, these accounts are also being sent to the Lieutenant Governors of the successor Union Territory of Jammu and Kashmir and Union Territory of Ladakh.

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INTRODUCTORY

The Budget of Government of Jammu and Kashmir was initially passed for complete financial year (1 April 2019 to 31 March 2020). However, in accordance with “The Jammu and Kashmir Reorganization Act, 2019” two new Union Territories viz. Union Territory of Jammu and Kashmir (with Legislature) and Union Territory of Ladakh (without Legislature) were formed from ‘appointed day’ 31 October 2019. This compilation containing the Appropriation Accounts of Government of Jammu and Kashmir for the period from 01.04.2019 to 30.10.2019 presents the accounts of sums expended during the period, compared with the sums specified in the pre actuals for the period from 01.04.2019 to 30.10.2019 as reflected in the Demand for Grants 2020-21 passed by the Parliament in March 2020.

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.

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

- (a) Making comparisons of excess/ saving sub head-wise.
- (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) Suitable comments have been made in the respective Grants in this publication. The Sub Heads in respect of which excess over the Budget provision is ₹ one lakh and above and savings against Budget Provision is ₹ five lakh and above have been depicted in this compilation.

SUMMARY OF APPROPRIATION ACCOUNTS (Contd.)

Number and Name of grant or appropriation	Amount of the grant or appropriation (A)	Expenditure	Saving	Excess	Percentage of Saving/Excess			
					Revenue(%)		Capital(%)	
					2018-19	2019-20 Ending 30/10/2019	2018-19	2019-20 Ending 30/10/2019
(₹ in thousand)								
1	General Administration Department-							
	Revenue							
	Voted	2,12,40,04	1,99,81,02	12,59,02	-	17	6	
	Charged	12,38,72	12,30,82	7,90	-	13	1	
	Capital							
	Voted	6,49,62	2,59,87	3,89,75	-			89 60
2	Home Department-							
	Revenue							
	Voted	37,61,10,92	36,66,67,00	94,43,92	-	10	3	
	Capital							
	Voted	3,70,28,42	2,53,58,45	1,16,69,97	-			64 32
3	Planning Department-							
	Revenue							
	Voted	56,79,13	41,13,74	15,65,39		480	28	
	Capital							
	Voted	4,24,69,35	1,26,07,75	2,98,61,60	-			83 70
4	Information Department-							
	Revenue							
	Voted	37,03,54	33,69,01	3,34,53	-	16	9	
	Capital							
	Voted	50,00	4,40	45,60	-			54 91
5	Ladakh Affairs Department-							
	Revenue							
	Voted	5,39,25,20	5,49,38,50	10,13,30 (10,13,30,239)		1	2	
	Capital							
	Voted	1,18,78,41	1,18,78,41	..	-			- ..
6	Power Development Department-							
	Revenue							
	Voted	41,32,01,60	39,85,12,36	1,46,89,24	-	18	4	
	Capital							
	Voted	1,98,05,43	79,16,24	1,18,89,19	-			96 60

(A) Represents pre actuals (across the Grants) as reflected in the Demand for Grants for the year 2020-21 passed by the Parliament (March 2020) in terms of Jammu and Kashmir Re-organization Act, 2019 and formation of two new Union Territories viz. UT of Jammu & Kashmir and UT of Ladakh from 31 October 2019 'appointed day'.

SUMMARY OF APPROPRIATION ACCOUNTS (Contd.)

Number and Name of grant or appropriation	Amount of the grant or appropriation (A)	Expenditure	Saving	Excess	Percentage of Saving/Excess			
					Revenue(%)		Capital(%)	
					2018-19	2019-20 Ending 30/10/2019	2018-19	2019-20 Ending 30/10/2019
(₹ in thousand)								
7	Education Department-							
	Revenue							
	Voted	35,97,52,59	36,77,25,12		79,72,53 (79,72,52,770)	14	2	
	Capital							
	Voted	52,08,59	46,84,96	5,23,63	-			46 10
8	Finance Department-							
	Revenue							
	Voted	42,11,77,63	52,98,94,12		10,87,16,49 (10,87,16,48,667)	24	26	
	Charged	17,36,79,23	33,55,40,95		16,18,61,72 (16,18,61,72,357)	8	93	
	Capital							
	Voted	5,35,02	1,87,65	3,47,37	-			99 64
	Charged	1,41,76,30,00	1,56,65,77,25	-	14,89,47,25 (14,89,47,25,329)			15 10
9	Parliamentary Affairs Department-							
	Revenue							
	Voted	22,84,80	22,71,28,	13,52	-	11	1	
	Charged	35,40	25,72	9,68	-	31	27	
	Capital							
	Voted	1,60,00	1,80,00		20,00 (20,00,000)			34 12
10	Law Department-							
	Revenue							
	Voted	7,07,37,86	6,20,04,70	87,33,16	-	15	12	
	Charged	26,70,50	26,17,77	52,73	-	6	2	
	Capital							
	Voted	33,28,24	11,28,64	21,99,60	-			58 66
11	Industry and Commerce Department-							
	Revenue							
	Voted	2,20,61,64	1,52,89,13	67,72,51	-	9	31	
	Capital							
	Voted	40,46,21	39,21,72	1,24,49	-			37 3

(A) Represents pre actuals (across the Grants) as reflected in the Demand for Grants for the year 2020-21 passed by the Parliament (March 2020) in terms of Jammu and Kashmir Re-organization Act, 2019 and formation of two new Union Territories viz. UT of Jammu & Kashmir and UT of Ladakh from 31 October 2019 'appointed day'.

SUMMARY OF APPROPRIATION ACCOUNTS (Contd.)

Number and Name of grant or appropriation	Amount of the grant or appropriation (A)	Expenditure	Saving	Excess	Percentage of Saving/Excess			
					Revenue(%)		Capital(%)	
					2018-19	2019-20 Ending 30/10/2019	2018-19	2019-20 Ending 30/10/2019
(₹ in thousand)								
12	Agriculture Department-							
Revenue								
	Voted	4,09,63,80	5,29,17,13	1,19,53,33 (1,19,53,32,954)	28	29		
Capital								
	Voted	48,16,40	24,24,10	23,92,30	-		83	50
13	Animal/Sheep Husbandary Department-							
Revenue								
	Voted	3,09,63,02	2,83,56,94	26,06,08	-	4	8	
Capital								
	Voted	39,63,40	7,01,67	32,61,73	-		62	82
14	Revenue Department-							
Revenue								
	Voted	3,47,30,61	2,51,60,45	95,70,16	-	20	28	
Capital								
	Voted	4,71,00		4,71,00	-		52	100
15	Food, Civil Supplies and Consumer Affairs Department-							
Revenue								
	Voted	1,05,03,98	1,81,22,81	-	76,18,83 (76,18,83,257)	6	73	
Capital								
	Voted	35,28,92	31,83,58	3,45,34	-		16	10
16	Public Works Department-							
Revenue								
	Voted	6,20,39,70	5,74,85,68	45,54,02		161	7	
Capital								
	Voted	8,04,23,18	5,80,69,83	2,23,53,35	-		53	28
17	Health and Medical Education Department-							
Revenue								
	Voted	22,16,17,75	19,44,42,45	2,71,75,30	-	5	12	
Capital								
	Voted	60,88,52	1,49,09,28	-	88,20,76 (88,20,76,274)		2	145

(A) Represents pre actuals (across the Grants) as reflected in the Demand for Grants for the year 2020-21 passed by the Parliament (March 2020) in terms of Jammu and Kashmir Re-organization Act, 2019 and formation of two new Union Territories viz. UT of Jammu & Kashmir and UT of Ladakh from 31 October 2019 'appointed day'.

SUMMARY OF APPROPRIATION ACCOUNTS (Contd.)

Number and Name of grant or appropriation	Amount of the grant or appropriation (A)	Expenditure	Saving	Excess	Percentage of Saving/Excess			
					Revenue(%)		Capital(%)	
					2018-19	2019-20 Ending 30/10/2019	2018-19	2019-20 Ending 30/10/2019
(₹ in thousand)								
18	Social Welfare Department-							
Revenue								
Voted	6,44,73,70	6,65,51,64		20,77,94 (20,77,94,332)	23	3		
Capital								
Voted	6,13,43	1,15,30	4,98,13	-			90	81
19	Housing and Urban Development Department-							
Revenue								
Voted	3,06,30,92	3,62,21,64		55,90,72 (55,90,72,236)	1	18		
Capital								
Voted	2,08,86,46	4,64,60,52		2,55,74,06 (2,55,74,06,238)			72	122
20	Tourism Department-							
Revenue								
Voted	64,01,13	62,82,43	1,18,70	-	14	2		
Capital								
Voted	1,05,73,39	22,52,22	83,21,17	-			78	79
21	Forest Department-							
Revenue								
Voted	4,24,10,02	4,39,99,51		15,89,49 (15,89,48,550)	1	4		
Capital								
Voted	74,22,34	15,23,73	58,98,61	-			73	79
22	Irrigation and Flood Control Department-							
Revenue								
Voted	4,80,93,69	3,37,62,27	1,43,31,42	-	17	30		
Capital								
Voted	1,16,94,48	79,76,71	37,17,77	-			82	32
23	Public Health Engineering Department-							
Revenue								
Voted	10,80,79,96	9,29,98,39	1,50,81,57	-	..	14		
Capital								
Voted	2,62,74,52	1,01,44,18	1,61,30,34	-			21	61

(A) Represents pre actuals (across the Grants) as reflected in the Demand for Grants for the year 2020-21 passed by the Parliament (March 2020) in terms of Jammu and Kashmir Re-organization Act, 2019 and formation of two new Union Territories viz. UT of Jammu & Kashmir and UT of Ladakh from 31 October 2019 'appointed day'.

SUMMARY OF APPROPRIATION ACCOUNTS (Contd.)

Number and Name of grant or appropriation	Amount of the grant or appropriation (A)	Expenditure	Saving	Excess	Percentage of Saving/Excess				
					Revenue(%)		Capital(%)		
					2018-19	2019-20 Ending 30/10/2019	2018-19	2019-20 Ending 30/10/2019	
(₹ in thousand)									
24	Hospitality and Protocol Department-								
	Revenue								
	Voted	1,37,84,97	1,34,57,19	3,27,78	-	3	2		
	Capital								
	Voted	8,30,96	8,69,05		38,09 (38,08,979)			17	5
25	Labour, Stationery and Printing Department-								
	Revenue								
	Voted	60,44,85	42,56,99	17,87,86	-	4	30		
	Capital								
	Voted	24,37,38	22,77,23	1,60,15	-			57	7
26	Fisheries Department-								
	Revenue								
	Voted	50,14,02	47,32,48	2,81,54	-	6	6		
	Capital								
	Voted	1,83,10	3,51,00		1,67,90 (1,67,90,046)			28	92
27	Higher Education Department-								
	Revenue								
	Voted	5,46,79,19	5,09,96,01	36,83,18	-	5	7		
	Capital								
	Voted	1,28,03,03	84,44,70	43,58,33	-			42	34
28	Rural Development Department-								
	Revenue								
	Voted	2,60,53,13	2,38,44,22	22,08,91	-	6	8		
	Capital								
	Voted	26,81,79,53	22,39,05,96	4,42,73,57	-			41	16
29	Transport Department-								
	Revenue								
	Voted	32,13,59	33,83,54		1,69,95 (1,69,95,133)	10	5		
	Capital								
	Voted	7,74,83	7,52,88	21,95	-			10	3

(A) Represents pre actuals (across the Grants) as reflected in the Demand for Grants for the year 2020-21 passed by the Parliament (March 2020) in terms of Jammu and Kashmir Re-organization Act, 2019 and formation of two new Union Territories viz. UT of Jammu & Kashmir and UT of Ladakh from 31 October 2019 'appointed day'.

SUMMARY OF APPROPRIATION ACCOUNTS (Contd.)

Number and Name of grant or appropriation	Amount of the grant or appropriation (A)	Expenditure	Saving	Excess	Percentage of Saving/Excess			
					Revenue(%)		Capital(%)	
					2018-19	2019-20 Ending 30/10/2019	2018-19	2019-20 Ending 30/10/2019
(₹ in thousand)								
30	Tribal Affairs Department-							
	Revenue							
Voted	23,53,82	16,07,95	7,45,87	-	8	32		
	Capital							
Voted	14,80,75	2,52	14,78,23				224	99
31	Culture Department-							
	Revenue							
Voted	31,29,51	28,77,53	2,51,98	-	22	8		
	Capital							
Voted	2,14,39	1,69,42	44,97	-			36	21
32	Horticulture Department-							
	Revenue							
Voted	67,84,38	66,29,56	1,54,82	-	6	2		
	Capital							
Voted	8,04,50	13,79,44		5,74,94 (5,74,93,502)			68	71
33	Disaster Management, Relief, Rehabilitation and Reconstruction Department-							
	Revenue							
Voted	2,94,27,22	6,77,73,74		3,83,46,52 (3,83,46,51,628)	9	130		
	Capital							
Voted		21,21		21,21 (21,21,165)			89	100
34	Youth Services and Technical Education Department-							
	Revenue							
Voted	3,45,24,97	2,17,23,43	1,28,01,54	-	13	37		
	Capital							
Voted	3,33,28	4,11,61		78,33 (78,33,162)			83	23
35	Science and Technology Department -							
	Revenue							
Voted	7,41,94	6,59,94	82,00	-	8	11		
	Capital							
Voted	99,00		99,00	-			95	100

(A) Represents pre actuals (across the Grants) as reflected in the Demand for Grants for the year 2020-21 passed by the Parliament (March 2020) in terms of Jammu and Kashmir Re-organization Act, 2019 and formation of two new Union Territories viz. UT of Jammu & Kashmir and UT of Ladakh from 31 October 2019 'appointed day'.

SUMMARY OF APPROPRIATION ACCOUNTS (Contd.)

Number and Name of grant or appropriation	Amount of the grant or appropriation (A)	Expenditure	Saving	Excess	Percentage of Saving/Excess			
					Revenue(%)		Capital(%)	
					2018-19	2019-20 Ending 30/10/2019	2018-19	2019-20 Ending 30/10/2019
(₹ in thousand)								
36	Co-operative Department-							
	Revenue							
Voted	29,40,76	24,05,73	5,35,03	-	15	18		
	Capital							
Voted	85,00	84,02	98	-			25	1
Total Revenue:								
Voted-	2,63,94,75,58	2,68,54,15,63	13,91,09,05	18,50,49,10				
Charged	17,76,23,85	33,94,15,26	70,31	16,18,61,72				
Capital :								
Voted-	59,01,41,08	45,45,58,25	17,08,78,12	3,52,95,29				
Charged	1,41,76,30,00	1,56,65,77,25	-	14,89,47,25				
Grand Total	4,82,48,70,51	5,04,59,66,39	31,00,57,48	53,11,53,36				
Revenue :	2,81,70,99,43	3,02,48,30,89	13,91,79,36	34,69,10,82				
Capital :	2,00,77,71,08	2,02,11,35,50	17,08,78,12	18,42,42,54				

(A) Represents pre actuals (across the Grants) as reflected in the Demand for Grants for the year 2020-21 passed by the Parliament (March 2020) in terms of Jammu and Kashmir Re-organization Act, 2019 and formation of two new Union Territories viz. UT of Jammu & Kashmir and UT of Ladakh from 31 October 2019 'appointed day'.

SUMMARY OF APPROPRIATION ACCOUNTS (Contd.)

The excesses over the following voted grants require regularization:

Revenue Portion

- 05- Ladakh Affairs Department
- 07- Education Department
- 08- Finance Department
- 12- Agriculture Department
- 15- Food ,Civil Supplies and Consumer Affairs Department
- 18- Social Welfare Department
- 19- Housing and Urban Development Department
- 21- Forest Department
- 29- Transport Department
- 33- Disaster Management, Relief, Rehabilitation and Reconstruction Department

Capital Portion

- 09- Parliamentary Affairs Department
- 17- Health and Medical Education Department
- 19- Housing and Urban Development Department
- 24- Hospitality and Protocol Department
- 26- Fisheries Department
- 32- Horticulture Department
- 33- Disaster Management, Relief, Rehabilitation and Reconstruction Department
- 34- Youth Services and Technical Education Department

The excesses over the following *charged* appropriations require regularization.

Revenue Portion

- 08. Finance Department

Capital Portion

- 08. Finance Department

SUMMARY OF APPROPRIATION ACCOUNTS (Concl.d.)

As the Grants and Charged Appropriations are for gross amounts required for expenditure, the expenditure figures shown against them do not include recoveries adjusted in accounts in reduction of expenditure. The net expenditure figures are shown in the Finance Accounts. The reconciliation between the total expenditure as shown in the Appropriation Accounts for the year 2019-20 (01.04.2019 to 30.10.2019) and the Finance Accounts for that year is given below:-

	Charged		Voted	
	Revenue	Capital	Revenue	Capital
	(₹ in thousand)			
Total Expenditure Appropriation Accounts	33,94,15,26	1,56,65,77,25	2,68,54,15,63	45,45,58,25
Deduct Recoveries shown in Appendix-II	-	-	4,32,94	7,26,33
Net Total Expenditure as shown in Statement No. 11 of the Finance Accounts	33,94,15,26	1,56,65,77,25	2,68,49,82,69	45,38,31,92

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 2019-20 (01.04.2019 to 30.10.2019) presents the accounts of the sums expended in the year compared with the sums specified in the pre actuals for the period from 01.04.2019 to 30.10.2019 as reflected in the Demand for Grants 2020-21 passed by the Parliament. The Finance Accounts of the Government showing the financial position along with the accounts of the receipts and disbursements of the Government for the period 01.04.2019 to 30.10.2019 are presented in a separate compilation.

The Appropriation Accounts of the Government of Jammu and Kashmir State have been prepared in accordance with Jammu and Kashmir Reorganisation Act, 2019.

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 State and the statements received from the Reserve Bank of India.

The treasuries, offices and/ or departments functioning under the control of the Government of Jammu and Kashmir State are primarily responsible for preparation and correctness of the initial and subsidiary accounts as well as ensuring the regularity of transactions in accordance with the applicable laws, standards, rules and regulations relating to such accounts and transactions. I am responsible for preparation and submission of Annual Accounts to the State Legislature. My responsibility for the preparation of Accounts is discharged through the office of the Principal Accountant General (A&E). The audit of these accounts is independently conducted through the office of the Principal Accountant General (Audit) in accordance with the requirements of Article 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 organisations 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 2019-20 (upto 30 October 2019) compared with the sums specified in the pre actuals for the period from 01.04.2019 to 30.10.2019 as reflected in Demand for Grants 2020-21 passed by the Parliament.

Points of interest arising from study of these accounts as well as test audit conducted during the period or earlier years are contained in my other Reports.

Emphasis of Matter

I want to draw attention to the following significant issue which is important from the point of view of accuracy, transparency and completeness of these accounts and maintaining legislative financial control over public finances:

There was an excess expenditure of ₹ 5,311.53 crore over the authorisation in 16 Grants and one Appropriation during the year 2019-20 (up to the period ending 30.10.2019). This is in violation of Section 81 of the Constitution of erstwhile State of Jammu and Kashmir which provides that no money shall be withdrawn from the Consolidated Fund of State except under appropriation made by law passed in accordance with the provisions of this section. This vitiates the system of budgetary and financial control and encourages financial indiscipline in management of public resources.

The audit observation on the above issue has been detailed in the State Finances Audit Report of the Government of Jammu and Kashmir for the year 2019-20 (period from 1 April 2019 to 30 October 2019).



Date: 14 December 2021

Place: New Delhi

(**GIRISH CHANDRA MURMU**)
Comptroller and Auditor General of India

GRANT NO 1-GENERAL ADMINISTRATION DEPARTMENT

Revenue -

MAJOR HEADS

2012	President, Vice-President/ Governor, Administrator of Union Territories
2015	Elections
2051	Public Service Commission
2052	Secretariat - General Services
2055	Police
2062	Vigilance
2070	Other Administrative Services
2251	Secretariat - Social Services
3435	Ecology and Environment
3451	Secretariat- Economic Services
3452	Tourism

	Total Grant/ Appropriation	Actual Expenditure	Excess(+) Saving(-)
(₹ in thousand)			
Voted			
Original	2,12,40,04		
		2,12,40,04	1,99,81,02
Supplementary	...		(-)12,59,02
Amount surrendered during the year			...
Charged			
Original	12,38,72		
		12,38,72	12,30,82
Supplementary	...		(-)7,90
Amount surrendered during the year			...

Capital -

MAJOR HEADS

4059	Capital Outlay on Public Works
4070	Capital Outlay on Other Administrative Services
4075	Capital Outlay on Miscellaneous General Services
5452	Capital Outlay on Tourism

Voted			
Original	6,49,62		
		6,49,62	2,59,87
Supplementary	..		(-)3,89,75
Amount surrendered during the year			..
Notes and Comments			

**Grant No. 1(Contd.)
Revenue Section**

1	In the Revenue Voted Section Budgetary provision of ₹2,12,40.04 lakh proved excessive in view of the final saving of ₹12,59.02 lakh. No portion of final saving of ₹12,59.02 lakh was anticipated and surrendered. Saving in the grant occurred during the last year also.					
2	Significant saving in the Grant occurred under the following Heads/Schemes; reasons for which were not communicated. [July 2020]					
Head	Total Grant/ Appropriation	Actual Expenditure	Saving(-)	Remarks		
(₹ in Lakh)						
2052	Secretariat - General Services					
090	Secretariat				Less expenditure against BE's mainly in respect of salary and POL component.	
0099	General					
0418	Finance Department					
	O	7,38.77				
	S	..	7,38.77	7,27.25		(-)11.52
0431	Chief Minister's Secretariat					
	O	12,33.20				
	S	..	12,33.20	12,22.73		(-)10.47
0479	Revenue Department					
	O	2,77.02				
	S	..	2,77.02	2,70.62	(-)6.40	
0518	General Administration Department				Less expenditure against BE's mainly in respect of salary and Traveling expenses.	
	O	21,52.97				
	S	..	21,52.97	20,70.71	(-)82.26	
0712	Information Technology				Less expenditure against BE's in respect of grant-in-aid.	
	O	2,05.21				
	S	..	2,05.21	1,76.09	(-)29.12	
092	Other offices				Less expenditure against BE's mainly in respect of salary and office expenses.	
0099	General					
0448	Training Branch-General Branch					
	O	1,68.04				
	S	..	1,68.04	82.87	(-)85.17	
0451	Translation Cell of Law Department				Nil expenditure against BE's in respect of object head stationary and printing.	
	O	1,25.73				
	S	..	1,25.73	1,13.21	(-)12.52	
0516	Service Selection Board				Less expenditure against BE's mainly in respect of salary, T.E and medical reimbursement.	
	O	5,69.23				
	S	..	5,69.23	4,99.46	(-)69.77	
0519	Department of Administrative Reforms and Inspections					
	O	2,18.13				
	S	..	2,18.13	1,59.19	(-)58.94	
1342	Facilities to Ex- Chief Ministers				Less expenditure against BE's mainly in respect of salary and T.E component.	
	O	70.08				
	S	..	70.08	58.01	(-)12.07	

Grant No. 1(Contd.)

Head	Total Grant/ Appropriation		Actual Expenditure	Saving(-)	Remarks	
	(₹ in Lakh)					
2055	Police					
117	Internal Security				Less expenditure against BE's in respect of object head air lift charges.	
0099	General					
0460	Civil Aviation Department					
	O	2,00.00				
	S	..	2,00.00	1,40.12	(-)59.88	
2062	Vigilance					
104	Vigilance Commission of State/UT				Less expenditure against BE's mainly in respect of salary component.	
0099	General					
2369	State Vigilance Commission					
	O	3,61.67				
	S	..	3,61.67	3,49.71	(-)11.96	
105	Other Vigilance Agencies				Less expenditure against BE's mainly in respect of salary and POL component.	
0099	General					
0517	Director Vigilance Organisation					
	O	26,90.30				
	S	..	26,90.30	22,53.49	(-)4,36.81	
2070	Other Administrative Services					
003	Training				Less releases against BE's in respect of grant-in-aid.	
0099	General					
0262	Institute of Management and Public Administration					
	O	11,19.28				
	S	..	11,19.28	8,25.00	(-)2,94.28	
105	Special Commission of Enquiry				Less expenditure against BE's mainly in respect of salary component.	
0099	General					
0456	Jammu and Kashmir Special Tribunal					
	O	3,76.35				
	S	..	3,76.35	3,20.03	(-)56.32	
2251	Secretariat - Social Services					
090	Secretariat				Less expenditure against BE's mainly in respect of salary component.	
0099	General					
0412	Education Department					
	O	4,77.18				
	S	..	4,77.18	4,62.87	(-)14.31	
0426	Social Welfare Department				Less expenditure against BE's mainly in respect of office expenses and POL.	
	O	2,93.85				
	S	..	2,93.85	2,85.69		(-)8.16
1237	Housing and Urban Development Department					
	O	3,34.89			Less expenditure against BE's mainly in respect of salary and TE component.	
	S	..	3,34.89	3,28.58		(-)6.31
3435	Ecology and Environment					
04	<i>Prevention and Control of Pollution</i>					
800	Other Expenditure				Less expenditure against BE's mainly in respect of salary and TE component.	
0099	General					
0438	Science and Technology					
	O	1,21.06				
	S	..	1,21.06	1,02.96	(-)18.10	

Grant No. 1(Contd.)

Head	Total Grant/ Appropriation		Actual Expenditure	Saving(-)	Remarks
	(₹ in Lakh)				
3451	Secretariat Economic Services				
090	Secretariat				Less expenditure against BE's in respect of salary component.
0099	General				
0425	Agriculture Department				
	O	3,66.97			
	S	..	3,66.97	3,38.10	(-)28.87
0429	Forest Department				Less expenditure against BE's in respect of salary component.
	O	2,65.88			
	S	..	2,65.88	2,50.33	(-)15.55
0490	Industries and Commerce Department				Less expenditure against BE's in respect of salary component.
	O	3,54.66			
	S	..	3,54.66	3,06.46	(-)48.20
1341	Rural Development Department				Less expenditure against BE's in respect of salary, telephone and POL components.
	O	4,99.43			
	S	..	4,99.43	4,04.59	(-)94.84
1825	Planning Department				Less expenditure against BE's in respect of salary component.
	O	8,32.95			
	S	..	8,32.95	8,02.84	(-)30.11
2454	Project Monitoring Unit				Less expenditure against BE's in respect of salary component.
	O	28.90			
	S	..	28.90	19.98	(-)8.92
3452	Tourism				
80	<i>General</i>				
001	Direction and Administration				Less expenditure against BE's in respect of salary and maintenance and repairs.
0099	General				
0244	Civil Aviation				
	O	7,53.13			
	S	..	7,53.13	7,17.86	(-)35.27
3	Saving was partly counterbalanced by the excess under the following Heads/ Schemes; reasons for which were not communicated. [July 2020]				
Head	Total Grant/ Appropriation		Actual Expenditure	Excess(+)	Remarks
	(₹ in Lakh)				
2052	Secretariat - General Services				
090	Secretariat				Excess expenditure over BE's mainly in respect of salary component.
0099	General				
0507	Law Department				
	O	5,71.90			
	S	..	5,71.90	6,21.70	(+)49.80

Grant No. 1(Contd.)

Head	Total Grant/ Appropriation		Actual Expenditure	Excess(+)	Remarks
	(₹ in Lakh)				
2055	Police				
117	Internal Security				Excess expenditure over BE's mainly in respect of object head secret services expenses.
0099	General				
0431	Chief Minister's Secretariat				
	O	8,00.00			
	S	..	8,00.00	9,00.00	(+)1,00.00
2251	Secretariat - Social Services				
090	Secretariat				Excess expenditure over BE's mainly in respect of salary component.
0099	General				
0332	State Board of Technical Education				
	O	3,05.87			
	S	..	3,05.87	3,08.28	(+)2.41
0421	Health and Medical Education Department				Excess expenditure over BE's mainly in respect of salary component.
	O	4,18.84			
	S	..	4,18.84	4,43.67	
0428	Relief and Rehabilitation Department				Excess expenditure over BE's mainly in respect of salary component.
	O	1,54.44			
	S	..	1,54.44	1,71.51	
0430	Secretariat Dispensary				Excess expenditure over BE's mainly in respect of office expenses.
	O	45.16			
	S	..	45.16	47.82	
2426	Tribal Affairs Department				Excess expenditure over BE's mainly in respect of salary component.
	O	1,03.55			
	S	..	1,03.55	1,25.20	
3451	Secretariat Economic Services				
090	Secretariat				Excess expenditure over BE's mainly in respect of salary component.
0099	General				
0411	Information Department				
	O	81.38			
	S	..	81.38	84.69	(+)3.31
0440	Public Works Department (R&B Department)				Excess expenditure over BE's mainly in respect of salary component.
	O	4,49.50			
	S	..	4,49.50	4,76.83	
0445	Power Development Department				Excess expenditure over BE's mainly in respect of salary and TE components.
	O	2,85.60			
	S	..	2,85.60	2,91.16	
0446	Ladakh Affairs Department				Excess expenditure over BE's mainly in respect of salary component.
	O	1,02.66			
	S	..	1,02.66	1,05.49	

Grant No. 1(Contd.)

Head	Total Grant/ Appropriation		Actual Expenditure	Excess(+)	Remarks
	(₹ in Lakh)				
3451	Secretariat Economic Services				Excess expenditure over BE's mainly in respect of salary component.
090	Secretariat				
0099	General				
0465	Hospitality and Protocol Department				
	O	79.13			
	S	..	79.13	80.61	(+)1.48
0469	Animal and Sheep Husbandry Department				Excess expenditure over BE's mainly in respect of salary and TE components.
	O	2,19.64			
	S	..	2,19.64	2,22.40	
0472	Co-operative Department				Excess expenditure over BE's mainly in respect of salary component.
	O	1,48.11			
	S	..	1,48.11	1,50.85	
2273	P.H.E/Irrigation Department				Excess expenditure over BE's mainly in respect of salary component.
	O	2,48.23			
	S	..	2,48.23	2,64.40	
4	Expenditure under the following Heads/Schemes was incurred without Budgetary Provision; reasons for which were not communicated. [July 2020]				
Head	Total Grant/ Appropriation		Actual Expenditure	Actual Expenditure	Remarks
(₹ in Lakh)					
2015	Elections				8.00
102	Electoral Officers				
0099	General				
0493	Chief Electoral Officer				
2062	Vigilance				2,71.79
105	Other Vigilance Agencies				
0099	General				
2272	J&K State Information Commission				
5	In the Revenue <i>Charged</i> Section Budgetary provision of ₹12,38.72 lakh proved excessive in view of the final saving of ₹7.90 lakh. No portion of final saving of ₹7.90 lakh was anticipated and surrendered. Saving in the grant occurred during the last year also.				
6	Saving in the grant occurred mainly under the following Head/ Scheme; reasons for which were not communicated. [July 2020]				
Head	Total Grant/ Appropriation		Actual Expenditure	Saving(-)	Remarks
	(₹ in Lakh)				
2051	Public Service Commission				Less expenditure against BE's mainly in respect of salary component.
102	State Public Service Commission				
0099	General				
0439	State Public Service Commission				
	O	5,85.75			
	S	..	5,85.75	5,73.66	(-)12.09

Grant No. 1(Contd.)

7	Significant excess occurred under the following Head/ Scheme; reasons for which were not communicated. [July 2020]				
Head	Total Grant Appropriation		Actual Expenditure	Excess(+)	Remarks
	(₹ in Lakh)				
2012	President, Vice-President/ Governor, Administrator of Union Territories				
03	<i>Governor / Administrator of Union Territories</i>				
090	Secretariat				Excess expenditure over BE's mainly in respect of TE components.
0099	General				
0461	Secretariat				
	O	6,52.97			
	S	..	6,52.97	6,57.17 (+)4.20	
8	In deviation from the list of Major Head of Accounts, the provision for ₹ 2,50.70 Lakh against Sub-Head 2272- J&K State Information Commission was placed under Minor-Head 104-Vigilance subordinate to Major Head 2070- Other Administrative Services.				

Capital Section

9	In the Capital Voted Section Original provision of ₹6,49.62 lakh proved excessive in view of the final saving of ₹3,89.75 lakh. No portion of final saving of ₹3,89.75 lakh was anticipated and surrendered. Saving in the grant occurred during the last year also.				
10	Saving in the Grant occurred under the following Head/ Scheme; reasons for which were not communicated. [July 2020]				
Head	Total Grant/ Appropriation		Actual Expenditure	Saving(-)	Remarks
	(₹ in Lakh)				
4075	Capital Outlay on Miscellaneous General Services				
800	Other Expenditure				Less expenditure against BE's in respect of object head 115- works.
0011	General				
0712	Information & Technology				
	O	2,61.62			
	S	..	2,61.62	2,48.62 (-)13.00	
11	Significant excess occurred under the following Head/ Scheme; reasons for which were not communicated. [July 2020]				
Head	Total Grant Appropriation		Actual Expenditure	Excess(+)	Remarks
	(₹ in Lakh)				
4070	Capital Outlay on Other Administrative Services				
800	Other Expenditure				Excess expenditure over BE's mainly in respect of object head 115- works.
0011	General				
0262	Institute of Management and Public Administration				
	O	8.75			
	S	..	8.75	11.25 (+)2.50	

Grant No. 1(Concl.)

12	Entire provision remained un-utilized upto ending 30.10.2019 under the following Heads/Schemes; reasons for which were not communicated. [July 2020]		
Head		Total Grant/ Appropriation (₹ in Lakh)	
4059	Capital Outlay on Public Works		
60	<i>Other Buildings</i>		
051	Construction		
0011	General		
0439	State Public Service Commission	15.00	
4070	Capital Outlay on Other Administrative Services		
800	Other Expenditure		
0011	General		
0439	State Public Service Commission	1,50.00	
0517	Director Vigilance Organisation	50.00	
5452	Capital Outlay on Tourism		
80	<i>General</i>		
800	Other Expenditure		
0011	General		
0270	Civil Aviation	1,64.25	

GRANT NO 2-HOME DEPARTMENT**Revenue -****MAJOR HEADS**

2055	Police
2056	Jails
2070	Other Administrative Services
2235	Social Security and Welfare

	Total Grant/ Appropriation	Actual Expenditure	Excess(+) Saving(-)
(₹ in thousand)			
Voted			
Original	37,61,10,92		
		37,61,10,92	(-)94,43,92
Supplementary	..		
Amount surrendered during the year		..	

Capital -**MAJOR HEADS**

4055	Capital outlay on Police
4059	Capital Outlay on Public Works
4070	Capital Outlay on Other Administrative Services

Voted			
Original	3,70,28,42		
		3,70,28,42	(-)1,16,69,97
Supplementary	..		
Amount surrendered during the year		..	
Notes and Comments			

Revenue Section

1	In the Revenue Voted Section Budgetary provision of ₹37,61,10.92 lakh proved excessive in view of the final saving of ₹94,43.92 lakh. No portion of final saving of ₹94,43.92 lakh was anticipated and surrendered.
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Grant No. 2(Contd.)

2	Persistent Saving as detailed below has occurred during the last five years also.					
	Year	Total Grant/ Appropriation	Actual Expenditure	Saving(-)		
	(₹ in Lakh)					
	2014-2015	40,41,91.94	33,47,76.12	(-)6,94,15.82		
	2015-2016	45,52,50.27	42,07,82.03	(-)3,44,68.24		
	2016-2017	45,91,32.60	43,60,38.10	(-)2,30,94.50		
	2017-2018	54,13,40.14	46,49,37.49	(-)7,64,02.65		
	2018-2019	75,53,75.30	67,76,14.05	(-)7,77,61.25		
3	Significant saving in the Grant occurred under the following Heads/ Schemes; reasons for which were not communicated. [July 2020]					
Head	Total Grant/ Appropriation		Actual Expenditure	Saving(-)	Remarks	
	(₹ in Lakh)					
2055	Police					
001	Direction and Administration				Less expenditure against BE's mainly in respect of salary component and object head awards.	
0099	General					
0758	Armed Police					
	O	3,26,71.28				
	S	..	3,26,71.28	3,00,65.98	(-)26,05.30	
0780	Traffic Police				Less expenditure against BE's mainly in respect of salary component.	
	O	79,03.90				
	S	..	79,03.90	70,03.92		(-)8,99.98
101	Criminal Investigation and Vigilance					
0099	General					
0764	Criminal Investigation Department CID					
	O	86,45.71				
	S	..	86,45.71	85,91.57	(-)54.14	
0779	CID (Crime)					
	O	46,04.03				
	S	..	46,04.03	40,47.10	(-)5,56.93	
0785	CID VIP Security				Less expenditure against BE's mainly in respect of salary component and nil expenditure against BE's in respect of M&E under sub-head 0785.	
	O	39,99.98				
	S	..	39,99.98	39,38.50		(-)61.48
1357	Security Wing					
	O	2,74,42.60				
	S	..	2,74,42.60	2,39,33.35	(-)35,09.25	
104	Special Police				Less expenditure against BE's mainly in respect of salary and M&E.	
0099	General					
1358	I R P Batallions					
	O	2,48,12.15				
	S	..	2,48,12.15	2,32,63.70	(-)15,48.45	
111	Railway Police				Less expenditure against BE's mainly in respect of salary.	
0099	General					
1320	Railway Police					
	O	93,55.93				
	S	..	93,55.93	75,55.14	(-)18,00.79	
115	Modernization of Police Force				Less expenditure against BE's mainly in respect of salary and Material and Supply.	
0099	General					
1333	Re-organisation and Moderisation of Police Telecom					
	O	91,57.43				
	S	..	91,57.43	85,64.51	(-)5,92.92	

Grant No. 2(Contd.)

Head	Total Grant/ Appropriation		Actual Expenditure	Saving(-)	Remarks
	(₹ in Lakh)				
2055	Police				
117	Internal Security				Less expenditure against BE's mainly in respect of diet Expenses and Electricity charges.
0099	General				
0729	Jails				
	O	24,22.60			
	S	..	24,22.60	21,72.30	(-)2,50.30
0957	Internal Security				Less expenditure against BE's mainly in respect of object head Election to parliament and nil expenditure against BE's in respect of purchase of vehicle.
	O	4,50,27.72			
	S	..	4,50,27.72	3,64,49.53	
2056	Jails				
001	Direction and Administration				Less expenditure against BE's mainly in respect of salary component and travel expenses.
0099	General				
0312	Direction Office				
	O	1,58.91			
	S	..	1,58.91	1,32.15	(-)26.76
101	Jails				Less expenditure against BE's mainly in respect of salary component and diet expenses.
0099	General				
0729	Jails				
	O	50,62.22			
	S	..	50,62.22	40,02.25	(-)10,59.97
102	Jail Manufactures				Less expenditure against BE's mainly in respect of salary component.
0099	General				
0741	Jail Manufactures				
	O	30.82			
	S	..	30.82	24.09	(-)6.73
2070	Other Administrative Services				
105	Special Commission of Enquiry				Less expenditure against BE's mainly in respect of salary component.
0099	General				
0485	Advisory Board under P S Act 78				
	O	86.35			
	S	..	86.35	51.20	(-)35.15
106	Civil Defence				Less expenditure against BE's mainly in respect of salary component.
0099	General				
0244	Direction and Administration				
	O	3,07.57			
	S	..	3,07.57	2,91.50	(-)16.07
107	Home Guards				Less expenditure against BE's mainly in respect of salary component and medical reimbursement.
0099	General				
2156	State Disaster response Force				
	O	46,26.93			
	S	..	46,26.93	46,05.42	(-)21.51
108	Fire Protection and Control				Less expenditure against BE's mainly in respect of salary component and POL.
0099	General				
0749	Fire Protection and Control				
	O	96,94.09			
	S	..	96,94.09	82,45.79	(-)14,48.30

Grant No. 2(Contd.)

Head	Total Grant/ Appropriation		Actual Expenditure		Saving(-)	Remarks
	(₹ in Lakh)					
2235	Social Security & Welfare					
02	<i>Social Welfare</i>					
001	Direction and Administration					Less expenditure against BE's mainly in respect of salary component and Honorarium and Remuneration.
0099	General					
0244	Direction and Administration					
	O	10,69.72				
	S	..	10,69.72	6,62.92	(-4,06.80)	
4	Saving was partly counterbalanced by the excess under the following Heads/ Schemes; reasons for which were not communicated. [July 2020]					
Head	Total Grant/ Appropriation		Actual Expenditure		Excess(+)	Remarks
	(₹ in Lakh)					
2055	Police					
001	Direction and Administration					Excess expenditure over BE's in respect of object heads honorarium and relief and rehabilitation.
0099	General					
0789	Director General of Police					
	O	92,08.42				
	S	..	92,08.42	1,59,56.89	(+67,48.47)	
003	Education and Training					Excess expenditure over BE's mainly in respect of salary and expenditure against nil BE's in respect of object head training.
0099	General					
0181	Education and Training					
	O	47,95.18				
	S	..	47,95.18	51,30.04	(+3,34.86)	
104	Special Police					Excess expenditure over BE's mainly in respect of salary component.
0099	General					
1356	I R P 9TH Battalion					
	O	4,14,97.50				
	S	..	4,14,97.50	4,34,59.69	(+19,62.19)	
109	District Police					
0099	General					
0754	Executive Force Kashmir Range					
	O	6,85,50.35				
	S	..	6,85,50.35	7,21,86.21	(+36,35.86)	
0778	Executive Force Jammu Range					
	O	5,04,44.90				
	S	..	5,04,44.90	5,16,48.71	(+12,03.81)	
115	Modernisation of Police Force					
0099	General					
0735	Upgradation of Police Hospitals					
	O	22,49.11				
	S	..	22,49.11	27,45.48	(+4,96.37)	
2070	Other Administrative Services					
107	Home Guards					Excess expenditure over BE's mainly in respect of salary component and object head trainings.
0099	General					
1702	Re-activation of Home Guards					
	O	12,87.47				
	S	..	12,87.47	13,02.71	(+15.24)	

Grant No. 2(Contd.)

5	Entire provision has remained un-utilized upto ending 30.10.2019 under the following Head/Schemes, reasons for which were not communicated. [July 2020]		
Head		Total Grant/ Appropriation (₹ in Lakh)	
2055	Police		
001	Direction and Administration		
0031	Centrally Sponsored Scheme		
2151	Strengthening of Enforcement Capabilities	38.47	
116	Forensic Science		
0031	Centrally Sponsored Scheme		
0727	Forensic Science Laboratory Director FSL J&K	1,73.50	

Capital Section

6	In the Capital Voted Section Budgetary provision of ₹3,70,28.42 lakh proved excessive in view of the final saving of ₹1,16,69.97 lakh. No portion of final saving of ₹1,16,69.97 lakh was anticipated and surrendered. Saving of ₹5,85,60.13 lakh occurred during the last year also.			
7	Saving in the Grant occurred under the following Heads/ Schemes; reasons for which were not communicated. [July 2020]			
Head	Total Grant/ Appropriation (₹ in Lakh)	Actual Expenditure	Saving(-)	Remarks
4055	Capital outlay on Police			
207	State Police			Less expenditure against BE's in respect of object head 115- works.
0031	Centrally Sponsored Scheme			
0704	Modernization of Police			
	O	90,00.00		
	S	..	90,00.00	
			19,36.85	(-)70,63.15
4059	Capital Outlay on Public Works			
60	<i>Other Buildings</i>			
800	Other Expenditure			Less expenditure against BE's in respect of object head 115- works.
0011	General			
2340	NFB Home			
	O	37,00.00		
	S	..	37,00.00	
			23,02.26	(-)13,97.74
8	Excess in the Grant occurred under the following Head/ Scheme; reasons for which were not communicated. [July 2020]			
Head	Total Grant/ Appropriation (₹ in Lakh)	Actual Expenditure	Excess(+)	Remarks
4055	Capital Outlay on Police			
207	State Police			Excess expenditure over BE's in respect of object head 115- works.
0099	General			
0740	Internal Security			
	O	1,14,24.00		
	S	..	1,14,24.00	
			2,08,78.04*	(+)94,54.04
* Includes an expenditure of ₹1,01,88.95 lakhs pertaining to Internal Security.				

Grant No. 2(Concl.)

9	Entire provision remained un-utilized upto ending 30.10.2019 under the following Head/Scheme; reasons for which were not communicated. [July 2020]		
Head		Total Grant/ Appropriation (₹ in Lakh)	
4055	Capital Outlay on Police		
207	State Police		
0011	General		
0704	Modernization of Police	1,00.00	
10	Consequent upon the abolition of Nomenclature as Plan/Non-Plan expenditure, the Budget Estimates in respect of Revenue expenditure Heads of Accounts were required to be classified under Group Head 0099-General and Capital Heads of accounts were required to be booked against Group Head 0011-General. But the Budget estimates in respect of Capital Head of Account viz M.H 4055- Capital Outlay on Police is still appearing under Group Head 0099-General. Accordingly, the Drawing and Disbursing Officers have booked the expenditure under Group Head 0099- General in respect of Capital Heads of Expenditure. Budget Provision of ₹1,25,63.00 lakhs has been kept under Minor head 117- Internal Security subordinate to Major Head 4055-Police which is an un-authorized Minor Head as per list of Major and Minor Head of Accounts.		

GRANT NO 3-PLANNING DEPARTMENT

Revenue -

MAJOR HEADS

2235	Social Security and Welfare
3451	Secretariat- Economic Services
3454	Census Surveys and Statistics
3475	Other General Economic Services

	Total Grant/ Appropriation	Actual Expenditure	Excess(+) Saving(-)
(₹ in thousand)			
Voted			
Original	56,79,13		
		56,79,13	41,13,74
Supplementary	..		(-)15,65,39
Amount surrendered during the year			..

Capital -

MAJOR HEADS

4059	Capital Outlay on Public Works
4235	Capital Outlay on Social Security and Welfare
5475	Capital Outlay on Other General Economic Services

Voted			
Original	4,24,69,35		
		4,24,69,35	1,26,07,75
Supplementary	..		(-)2,98,61,60
Amount surrendered during the year			..

Notes and Comments

Revenue Section

1	In the Revenue Voted Section Budgetary provision of ₹56,79.13 lakh proved excessive in view of the final saving of ₹15,65.39 lakh. No portion of final saving of ₹15,65.39 lakh was anticipated and surrendered.				
2	Significant saving in the Grant occurred under the following Heads/ Schemes; reasons for which were not communicated. [July 2020]				
Head	Total Grant/ Appropriation	Actual Expenditure	Saving(-)	Remarks	
(₹ in Lakh)					
2235	Social Security and Welfare				
01	<i>Rehabilitation</i>				
202	Other Rehabilitation Scheme			Less expenditure against BE's mainly in respect of object heads camps, seminars and professional and special service charges.	
0099	General				
1755	World Bank Aided Scheme				
	O	2,43.00			
	S	..	2,43.00	2,17.11	(-)25.89

Grant No. 3(Contd.)

Head	Total Grant/ Appropriation		Actual Expenditure	Saving(-)	Remarks
	(₹ in Lakh)				
3454	Census Surveys and Statistics				
<i>01</i>	<i>Census</i>				
001	Direction and Administration				Less expenditure against BE's mainly in respect of salary components.
0099	General				
1016	Manpower Cell				
	O	36.34			
	S	..	36.34	26.92	(-)9.42
1018	Re-organisation of Directorate				Less expenditure against BE's mainly in respect of salary components.
	O	2,21.46			
	S	..	2,21.46	1,64.37	
<i>02</i>	<i>Surveys and Statistics</i>				
112	Economic Advice and Statistics				Less expenditure against BE's mainly in respect of salary and office expenses.
0099	General				
0557	Planning Machinery				
	O	26,72.12			
	S	..	26,72.12	18,62.81	(-)8,09.31
0564	Survey and Statistics				Less expenditure against BE's mainly in respect of salary and office expenses.
	O	8,81.99			
	S	..	8,81.99	4,65.51	
1009	Strengthening of Statistical Bureau				Less expenditure against BE's mainly in respect of salary components.
	O	57.83			
	S	..	57.83	39.29	
1011	Directorate of Economics and Statistics				
	O	2,28.07			
	S	..	2,28.07	1,72.35	
1024	Strengthening of Planning Cell at District Head Quarter				Less expenditure against BE's mainly in respect of salary components.
	O	1,57.58			
	S	..	1,57.58	1,22.66	
1026	Strengthening of Planning Machinery				Less expenditure against BE's mainly in respect of salary components.
	O	1,14.60			
	S	..	1,14.60	99.10	
201	National Sample Survey Organisation				Less expenditure against BE's mainly in respect of salary components.
0099	General				
1017	National Sample Survey				
	O	3,88.10			
	S	..	3,88.10	3,05.62	(-)82.48
205	State Statistical Agency				Less expenditure against BE's mainly in respect of salary components.
0099	General				
1008	District Statistics Agencies				
	O	1,74.71			
	S	..	1,74.71	1,47.77	(-)26.94
1019	Evaluation Machinery				
	O	1,18.59			
	S	..	1,18.59	94.05	

Grant No. 3(Contd.)

3	Saving was partly counterbalanced by the excess under the following Head/ Schemes; reasons for which were not communicated. [July 2020]				
Head	Total Grant/ Appropriation		Actual Expenditure	Excess(+)	Remarks
	(₹ in Lakh)				
3454	Census Surveys and Statistics				
02	<i>Surveys and Statistics</i>				
112	Economic Advice and Statistics				Excess expenditure over BE's mainly in respect of salary component.
0099	General				
1021	Field Survey and Price Statistics				
	O	60.90			
	S	..	60.90	66.13	(+)5.23
201	National Sample Survey Organisation				Excess expenditure over BE's mainly in respect of salary component.
0099	General				
1023	Training of Statistical Personnel				
	O	2,11.04			
	S	..	2,11.04	2,18.70	(+)7.66
4	Expenditure under the following Heads/Schemes was incurred without Budgetary Provision; reasons for which were not communicated. [July 2020]				
Head				Actual Expenditure	Remarks
				(₹ in Lakh)	
3451	Secretariat -Economic Services				
102	District Planning Machinery				
0099	General				
0563	Constituency Development Scheme			12.12	
3475	Other General Economic Services				
800	Other Expenditure				
0099	General				
1518	Census of Minor Irrigation Schemes			5.75	
Capital Section					
5	In the Capital Voted Section Budgetary provision of ₹4,24,69.35 lakh proved excessive in view of the final saving of ₹2,98,61.60 lakh. No portion of final saving of ₹2,98,61.60 lakh was anticipated and surrendered.				
6	Saving in the Grant occurred under the following Heads/ Schemes; reasons for which were not communicated. [July 2020]				
Head	Total Grant/ Appropriation		Actual Expenditure	Saving(-)	Remarks
	(₹ in Lakh)				
4059	Capital Outlay on Public Works				
60	<i>Other Buildings</i>				
800	Other Expenditure				Less expenditure against BE's in respect of detail head 115-works.
0011	General				
0459	NFB Planning				
	O	7,15.00			
	S	..	7,15.00	2,97.42	(-)4,17.58
4235	Capital Outlay on Social Security and Welfare				
01	<i>Rehabilitation</i>				
201	Other Rehabilitation Schemes				Less expenditure against BE's in respect of detail head 115-works.
0011	General				
1755	World Bank Aided Scheme				
	O	41,92.85			
	S	..	41,92.85	31,69.55	(-)10,23.30

Grant No. 3(Concl.)

Head	Total Grant/ Appropriation		Actual Expenditure	Saving(-)	Remarks
	(₹ in Lakh)				
5475	Capital Outlay on Other General Economic Services				
800	Other Expenditure				Less expenditure against BE's in respect of detail head 115-works.
0011	General				
0555	Block Level Planning				
	O	2,95,78.62			
	S	..	2,95,78.62	34,25.60	(-)2,61,53.02
0563	Constituency Development Scheme				Less expenditure against BE's in respect of detail head 115-works.
	O	33,00.00			
	S	..	33,00.00	17,27.90	
2154	Creation of New Districts				Less expenditure against BE's in respect of detail head 115-works.
	O	6,67.88			
	S	..	6,67.88	5,36.28	
2498	United Funds to DDCS				Less expenditure against BE's in respect of detail head 115-works.
	O	10,00.00			
	S	..	10,00.00	2,92.48	
7	Expenditure under the following Head/Schemes was incurred without Budgetary Provision; reasons for which were not communicated. [July 2020]				
Head				Actual Expenditure	
	(₹ in Lakh)				
5475	Capital Outlay on Other General Economic Services				
800	Other Expenditure				
0011	General				
0553	Border Area Development Upgradation Grant			1,10.73	
0564	Survey and Statistics			33.75	

GRANT NO 4-INFORMATION DEPARTMENT

Revenue -

MAJOR HEAD

2220 Information and Publicity

	Total Grant/ Appropriation		Actual Expenditure		Excess(+) Saving(-)
	(₹ in thousand)				
Voted					
Original	37,03,54				
		37,03,54	33,69,01		(-)3,34,53
Supplementary	..				
Amount surrendered during the year					..

Capital -

MAJOR HEAD

4220 Capital Outlay on Information and Publicity

Voted					
Original	50,00				
		50,00	4,40		(-)45,60
Supplementary	..				
Amount surrendered during the year					..

Notes and Comments

Revenue Section

1	In the Revenue Voted Section Budgetary provision of ₹37,03.54 lakh proved excessive in view of the final saving of ₹3,34.53 lakh. No portion of final saving of ₹3,34.53 lakh was anticipated and surrendered. Saving in the grant occurred during the last year also.				
2	Significant saving in the Grant occurred under the following Head/Schemes ; reasons for which were not communicated. [July 2020]				
Head	Total Grant/ Appropriation		Actual Expenditure	Saving(-)	Remarks
(₹ in Lakh)					
2220	Information and Publicity				
60	<i>Others</i>				
001	Direction and Administration				Less expenditure against BE's mainly under salary component.
0099	General				
0828	Joint Director Jammu				
	O	63.49			
	S	..	63.49	54.61	(-)8.88
0835	Direction Office				Less expenditure against BE's mainly under salary and TE components.
	O	4,75.05			
	S	..	4,75.05	4,17.36	
101	Advertising and Visual Publicity				Less expenditure against BE's mainly under advertising and publicity.
0099	General				
0118	Advertising & Visual Publicity				
	O	21,56.74			
	S	..	21,56.74	18,21.05	(-)3,35.69
102	Information Centres				Less expenditure against BE's mainly under salary component.
0099	General				
0817	Bureau of Information New Delhi				
	O	30.49			
	S	..	30.49	24.64	(-)5.85

Grant No. 4(Concl.)

3	Excess in the Grant occurred under the following Head/Schemes ; reasons for which were not communicated. [July 2020]				
Head	Total Grant/ Appropriation		Actual Expenditure	Excess(+)	Remarks
	(₹ in Lakh)				
2220	Information and Publicity				
60	<i>Others</i>				
001	Direction and Administration				Excess expenditure over BE's mainly under salary component.
0099	General				
0815	Joint Director Kashmir				
	O	52.85			
	S	..	52.85	55.50	(+)2.65
102	Information Centres				Excess expenditure over BE's mainly under salary and office expenses.
0099	General				
0816	District Information Centres				
	O	5,63.16			
	S	..	5,63.16	6,12.77	(+)49.61
106	Field Publicity				Excess expenditure over BE's mainly under salary and office expenses.
0099	General				
0825	Written & Plan Publicity				
	O	2,78.37			
	S	..	2,78.37	2,95.56	(+)17.19
109	Photo Services				Excess expenditure over BE's mainly under salary and office expenses.
0099	General				
0830	Photo and Film Unit				
	O	83.39			
	S	..	83.39	87.54	(+)4.15

Capital Section

4	In the Capital Voted Section Budgetary provision of ₹50.00 lakh proved excessive in view of the final saving of ₹45.60 lakh. No portion of final saving of ₹45.60 lakh was anticipated and surrendered. Saving occurred during the year 2018-19 also.				
5	Saving in the Grant occurred under the following Head/ Scheme; reasons for which were not communicated. [July 2020]				
Head	Total Grant/ Appropriation		Actual Expenditure	Saving(-)	Remarks
	(₹ in Lakh)				
4220	Capital Outlay on Information and Publicity				
60	<i>Others</i>				
800	Other Expenditure				Meagre expenditure incurred against BE's under detail head 115- works.
0011	General				
1238	Capital Outlay on Information				
	O	50.00			
	S	..	50.00	4.40	(-)45.60

GRANT NO 5-LADAKH AFFAIRS DEPARTMENT

Revenue -

MAJOR HEAD

2575 Other Special Area Programmes

	Total Grant/ Appropriation	Actual Expenditure	Excess(+) Saving(-)
(₹ in thousand)			
Voted			
Original	5,39,25,20		
		5,39,25,20	(+)10,13,30
Supplementary	..		
Amount surrendered during the year			..

Capital -

MAJOR HEAD

4575 Capital Outlay on Other Special Areas Programmes

Voted

Original	1,18,78,41		
Supplementary	..	1,18,78,41	1,18,78,41
Amount surrendered during the year			..

Notes and Comments

Revenue Section

1.	In the Revenue Voted section an expenditure of Rs 10,13.30 lakh has been incurred without Budgetary Provision in respect of police Leh resulting in excess of ₹ 10,13.30 lakh.
2.	Budget in the Grant was provided at various sub-head levels subordinate to Major Head 2575-Other Special Area programmes for leh and Kargil, while as Lumpsum amount of ₹ 5,39,25.20 lakh (₹ 2,55,69.93 lakh Leh and ₹ 2,83,55.27 lakh Kargil) was transferred to Leh/Kargil Autonomous Hill Development Council Fund out of the Major Head 2575-"Other Special Area Programmes" as communicated by the Finance Department.

Capital Section

3.	In the Capital Voted Section Budget in the Grant was provided at various sub-head levels subordinate to Major head 4575-Capital Outlay on Other Special Area Programmes while as Lumpsum amount of ₹ 1,18,78.41 lakh (₹ 68,20.17 lakh Leh and ₹ 50,58.24 lakh Kargil) was transferred to Leh/Kargil Autonomous Hill Development Council Fund out of the Major Head 4575-"Capital Outlay on Other Special Area Programmes" as communicated by the Finance Department.
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Grant No. 5(Concl.)

4.	Suspense Transaction:- Nil Transactions under Revenue Account in the Grant has appeared under "Suspense" which is not a final head of account. It accommodates inter-alia transactions pending their adjustment to the final heads of account. The balance under "Suspense" Sub-Heads are carried forward from year to year. The nature of transaction under the four sub heads (a) Purchases (b) Stock (c) Miscellaneous Works Advances and (d) Workshop Suspense are explained below:-				
(a)	Purchases:- When Materials are received for a specific work for 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 general use of the Division. It is credited with the value of materials issued to work or transferred to another division or otherwise disposed off. The balance represents value of material in stock.				
(c)	Miscellaneous Works Advances:- Under this Sub Head debits for the value of stores sold on credit, expenditure incurred on deposit work in excess of deposits received, loss of cash or stores still to be written off, and sums recoverable from Govt. servants etc. are booked. The Debit balance under the Head thus represents amount recoverable or debit adjustable to final Head.				
(d)	Workshop Suspense:- The Charges for jobs executed or other operations in Workshop of the Public Works Department are booked under this Sub Head pending recovery or adjustment of the charges.				
5.	An analysis of the transactions under "Suspense" in the Grant during 2019-20 (upto ending 30.10.2019) together with the Opening and Closing Balances is given below:-				
	Major Head of Account/Particulars	Opening Balance as on 1st April 2019	Debit	Credit	Closing Balance as on 30th October 2019
2575	Other Special Area Programmes-				
	Purchases	(-)36.91	-	-	(-)36.91
	Stock	(+)11,05.26	-	-	(+)11,05.26
	Miscellaneous Advance	(+)4,79.81	-	-	(+)4,79.81
	Works Shop Suspense	(+)37.98	-	-	(+)37.98
	Total	(+)15,86.14	-	-	(+)15,86.14
4575	Capital Outlay on Other Special Areas Programmes				
	Stock	-	-	10.64	(-) 10.64
	Total	-	-	10.64	(-) 10.64

GRANT NO 6-POWER DEVELOPMENT DEPARTMENT

Revenue -
MAJOR HEAD
2801 Power

	Total Grant/ Appropriation	Actual Expenditure	Excess(+) Saving(-)
(₹ in thousand)			
Voted			
Original	41,32,01,60		
		41,32,01,60	(-)1,46,89,24
Supplementary	..		
Amount surrendered during the year			..

Capital -
MAJOR HEAD
4801 Capital Outlay on Power Projects
Voted

Original	1,98,05,43		
		1,98,05,43	(-)1,18,89,19
Supplementary	..		
Amount surrendered during the year			..

Notes and Comments

Revenue Section

1	In the Revenue Voted Section Budgetary provision of ₹41,32,01.60 lakh proved excessive in view of the final saving of ₹1,46,89.24 lakh. No portion of final saving of ₹1,46,89.24 lakh was anticipated and surrendered. Saving of ₹16,15,25.83 lakh occurred during last year also.				
2	Significant saving in the Grant occurred under the following Head/ Schemes; reasons for which were not communicated. [July 2020]				
Head	Total Grant/ Appropriation	Actual Expenditure	Saving(-)	Remarks	
(₹ in Lakh)					
2801	Power				
05	<i>Transmission and Distribution</i>				
001	Direction and Administration				
0099	General				
1685	Chief Engineer Systems and Operation Kashmir				
	O	16,93.22		Less expenditure against BE's in respect of salary and maintenance and repairs.	
	S	..	16,93.22		15,78.03
1687	Chief Engineer Systems and Operation Jammu				
	O	18,45.33		Less expenditure against BE's in respect of salary and electricity charges.	
	S	..	18,45.33		17,59.72
2455	Dedicated Project Wing				
	O	10,51.21		Less expenditure against BE's in respect of salary and electricity charges.	
	S	..	10,51.21		7,66.09
603	Transmission Line Bemina Srinagar				
0099	General				
1685	Chief Engineer Systems and Operation Kashmir				
	O	5,18.89		Less expenditure against BE's mainly in respect of detail head maintenance and repairs.	
	S	..	5,18.89		5,02.06

Grant No. 6(Contd.)

Head	Total Grant/ Appropriation		Actual Expenditure	Saving(-)	Remarks
	(₹ in Lakh)				
2801	Power				
06	Rural Electrification				
001	Direction and Administration				Less expenditure against BE's mainly in respect of salary and electricity charges.
0099	General				
0911	Chief Engineer Maintenance and Rural Electrification Jammu				
	O	3,58,96.47			
	S	..	3,58,96.47	3,57,81.38	(-)1,15.09
0978	Chief Engineer Maintenance and Rural Electrification Kashmir				Less expenditure against BE's mainly in respect of salary and detail head 108-subsidy.
	O	4,60,26.93			
	S	..	4,60,26.93	3,59,77.53	
1678	Chief Engineer Procurement and Material Management Jammu				Less expenditure against BE's mainly in respect of detail head 799-suspense.
	O	40,50.95			
	S	..	40,50.95	39,32.62	
052	Machinery and Equipment				Less expenditure against BE's mainly in respect of detail head 020-machinery and equipment.
0099	General				
0911	Chief Engineer Maintenance and Rural Electrification Jammu				
	O	58.33			
	S	..	58.33	31.51	(-)26.82
611	Rural Electrification Jammu				Less expenditure against BE's mainly in respect of salary and maintenance and repairs.
0099	General				
0911	Chief Engineer Maintenance and Rural Electrification Jammu				
	O	87,98.07			
	S	..	87,98.07	74,09.80	(-)13,88.27
612	Rural Electrification Kathua				Less expenditure against BE's mainly in respect of salary and maintenance and repairs.
0099	General				
0911	Chief Engineer Maintenance and Rural Electrification Jammu				
	O	25,89.55			
	S	..	25,89.55	24,38.47	(-)1,51.08
613	Rural Electrification Poonch				Less expenditure against BE's mainly in respect of salary and maintenance and repairs.
0099	General				
0911	Chief Engineer Maintenance and Rural Electrification Jammu				
	O	9,78.12			
	S	..	9,78.12	8,43.38	(-)1,34.74
614	Rural Electrification Rajouri				Less expenditure against BE's mainly in respect of salary and maintenance and repairs.
0099	General				
0911	Chief Engineer Maintenance and Rural Electrification Jammu				
	O	30,07.67			
	S	..	30,07.67	19,32.56	(-)10,75.11
615	Rural Electrification Udhampur				Less expenditure against BE's mainly in respect of salary and maintenance and repairs.
0099	General				
0911	Chief Engineer Maintenance and Rural Electrification Jammu				
	O	31,95.85			
	S	..	31,95.85	25,09.08	(-)6,86.77

Grant No. 6(Contd.)

Head	Total Grant/ Appropriation		Actual Expenditure	Saving(-)	Remarks
	(₹ in Lakh)				
2801	Power				
06	<i>Rural Electrification</i>				
616	Rural Electrification Batote				Less expenditure against BE's mainly in respect of salary and detail head 633-compensation.
0099	General				
0911	Chief Engineer Maintenance and Rural Electrification Jammu				
	O	6,89.30			
	S	..	6,89.30	5,14.64	(-)1,74.66
617	Rural Electrification Doda				Less expenditure against BE's mainly in respect of salary and detail head 633-compensation.
0099	General				
0911	Chief Engineer Maintenance and Rural Electrification Jammu				
	O	8,58.25			
	S	..	8,58.25	8,11.66	(-)46.59
620	Rural Electrification Awantipura				Less expenditure against BE's mainly in respect of salary and detail head outsourcing.
0099	General				
0978	Chief Engineer Maintenance and Rural Electrification Kashmir				
	O	7,37.53			
	S	..	7,37.53	5,49.73	(-)1,87.80
622	Rural Electrification Baramulla				Less expenditure against BE's mainly in respect of salary component.
0099	General				
0978	Chief Engineer Maintenance and Rural Electrification Kashmir				
	O	11,77.53			
	S	..	11,77.53	11,17.73	(-)59.80
630	Rural Electrification Vijaypur				Less expenditure against BE's mainly in respect of salary component.
0099	General				
0911	Chief Engineer Maintenance and Rural Electrification Jammu				
	O	10,54.42			
	S	..	10,54.42	9,32.31	(-)1,22.11
633	Rural Electrification Kishtwar				Less expenditure against BE's mainly in respect of salary component.
0099	General				
0911	Chief Engineer Maintenance and Rural Electrification Jammu				
	O	7,95.14			
	S	..	7,95.14	6,73.26	(-)1,21.88
80	<i>General</i>				
001	Direction and Administration				Less expenditure against BE's mainly in respect of salary component.
0099	General				
1673	Development Commissioner Power				
	O	4,48.60			
	S	..	4,48.60	3,40.97	(-)1,07.63

Grant No. 6(Contd.)

Head	Total Grant/ Appropriation		Actual Expenditure	Saving(-)	Remarks
	(₹ in Lakh)				
2801	Power				
80	<i>General</i>				
004	Research and Development				Less expenditure against BE's mainly in respect of salary component.
0099	General				
2169	Chief Engineer Planning and Design				
	O	4,24.55			
	S	..	4,24.55	4,06.56	(-)17.99
005	Investigation				Less expenditure against BE's mainly in respect of salary component.
0099	General				
2170	Director, Training, Testing, Inspection and Commissioning				
	O	4,96.78			
	S	..	4,96.78	3,10.90	(-)1,85.88
800	Other Expenditure				Less expenditure against BE's mainly in respect of salary component.
0099	General				
2111	State Electricity Regulatory Commission (SERC)				
	O	1,26.78			
	S	..	1,26.78	1,12.69	(-)14.09
3	Saving was partly counterbalanced by the excess under the following Head/ Schemes; reasons for which were not communicated. [July 2020]				
Head	Total Grant/ Appropriation		Actual Expenditure	Excess(+)	Remarks
	(₹ in Lakh)				
2801	Power				
05	<i>Transmission and Distribution</i>				
610	Load Despatch M T Srinagar				Excess expenditure over BE's mainly in respect of salary component.
0099	General				
0933	Chief Engineer Commercial and Survey Wing J&K.				
		1,81.57			
	S	..	1,81.57	1,92.57	(+)11.00
06	<i>Rural Electrification</i>				
052	Machinery and Equipment				Excess expenditure over BE's mainly in respect of detail head 020-machinery and equipment.
0099	General				
0978	Chief Engineer Maintenance and Rural Electrification Kashmir				
	O	3.90			
	S	..	3.90	14.39	(+)10.49
618	Rural Electrification Srinagar				Excess expenditure over BE's mainly in respect of salary and office expenses.
0099	General				
0978	Chief Engineer Maintenance and Rural Electrification Kashmir				
	O	75,34.07			
	S	..	75,34.07	76,00.90	(+)66.83
619	Rural Electrification Anantnag				Excess expenditure over BE's mainly in respect of salary and detail head 023-maintenance and repairs.
0099	General				
0978	Chief Engineer Maintenance and Rural Electrification Kashmir				
	O	11,46.99			
	S	..	11,46.99	13,24.78	(+)1,77.79

Grant No. 6(Contd.)

Head	Total Grant/ Appropriation		Actual Expenditure	Excess(+)	Remarks
	(₹ in Lakh)				
2801	Power				
06	<i>Rural Electrification</i>				
621	Rural Electrification Pulwama				Excess expenditure over BE's mainly in respect of salary and detail head 023-maintenance and repairs.
0099	General				
0978	Chief Engineer Maintenance and Rural Electrification Kashmir				
	O	16,58.08			
	S	..	16,58.08	17,89.08	(+)1,31.00
623	Rural Electrification Budgam				Excess expenditure over BE's mainly in respect of salary and detail head 023-maintenance and repairs.
0099	General				
0978	Chief Engineer Maintenance and Rural Electrification Kashmir				
	O	12,74.81			
	S	..	12,74.81	13,62.68	(+)87.87
624	Rural Electrification Handwara				Excess expenditure over BE's mainly in respect of salary and detail head 023-maintenance and repairs.
0099	General				
0978	Chief Engineer Maintenance and Rural Electrification Kashmir				
	O	12,62.73			
	S	..	12,62.73	12,79.72	(+)16.99
625	Rural Electrification Kulgam				Excess expenditure over BE's mainly in respect of salary and detail head 023-maintenance and repairs.
0099	General				
0978	Chief Engineer Maintenance and Rural Electrification Kashmir				
	O	9,65.30			
	S	..	9,65.30	10,52.37	(+)87.07
626	Rural Electrification Sumbal				Excess expenditure over BE's mainly in respect of detail head 023-maintenance and repairs.
0099	General				
0978	Chief Engineer Maintenance and Rural Electrification Kashmir				
	O	5,95.98			
	S	..	5,95.98	6,05.79	(+)9.81
627	Rural Electrification Sopore				Excess expenditure over BE's mainly in respect of detail head 023-maintenance and repairs and detail head 364-outsourcing.
0099	General				
0978	Chief Engineer Maintenance and Rural Electrification Kashmir				
	O	31,41.27			
	S	..	31,41.27	31,43.15	(+)1.88
628	Rural Electrification Bijbehara				Excess expenditure over BE's mainly in respect of detail head 023-maintenance and repairs and detail head 364-outsourcing.
0099	General				
0978	Chief Engineer Maintenance and Rural Electrification Kashmir				
	O	17,28.23			
	S	..	17,28.23	17,36.89	(+)8.66
629	Rural Electrification Ganderbal				Excess expenditure over BE's mainly in respect of salary and detail head 023-maintenance and repairs.
0099	General				
0978	Chief Engineer Maintenance and Rural Electrification Kashmir				
	O	13,57.47			
	S	..	13,57.47	13,69.51	(+)12.04

Grant No. 6(Contd.)

Head	Total Grant/ Appropriation		Actual Expenditure	Excess(+)	Remarks
	(₹ in Lakh)				
2801	Power				
80	<i>General</i>				
001	Direction and Administration				Excess expenditure over BE's mainly in respect of salary and detail head 023-maintenance and repairs.
0099	General				
1686	F A Power Projects Organisation				
	O	1,14.21			
	S	..	1,14.21	1,96.38	(+)82.17
4	Entire provision has remained un-utilized upto ending 30-10-2019 under the following Head/Scheme; reasons for which were not communicated. [July 2020]				
Head/	Total Grant/ Appropriation				
	(₹ in Lakh)				
2801	Power				
05	<i>Transmission and Distribution</i>				
052	Machinery and Equipment				
0099	General				
1685	Chief Engineer Systems and Operation Kashmir			10.50	

Capital Section

5	In the Capital Voted Section Budgetary provision of ₹1,98,05.43 lakh proved excessive in view of the final saving of ₹1,18,89.19 lakh. No portion of final saving of ₹1,18,89.19 lakh was anticipated and surrendered.				
6	Persistent Saving in the Grant Occurred during the last five years also.				
	Year	Total Grant/ Appropriation	Actual Expenditure	Saving(-)	
	(₹ in Lakh)				
	2014-2015	3,92,71.25	1,42,46.69	(-)2,50,24.56	
	2015-2016	10,06,21.25	2,98,61.21	(-)7,07,60.04	
	2016-2017	28,77,07.30	6,99,45.93	(-)21,77,61.37	
	2017-2018	62,51,49.31	6,60,22.18	(-)55,91,27.13	
	2018-2019	55,90,42.41	2,06,15.96	(-)53,84,26.45	

Grant No. 6(Contd.)

7	Saving in the Grant occurred under the following Head/ Schemes; reasons for which were not communicated. [July 2020]					
Head	Total Grant/ Appropriation		Actual Expenditure	Saving(-)	Remarks	
	(₹ in Lakh)					
4801	Capital Outlay on Power Projects					
05	<i>Transmission and Distribution</i>					
800	Other Expenditure				Less expenditure against BE's under detail head 115-works.	
0011	General					
0306	Rural Electrification					
	O	3,84.06				
	S	..	3,84.06	2,20.03		(-)1,64.03
0478	Transmission and Distribution					
	O	83,31.87				
	S	..	83,31.87	76,96.22		(-)6,35.65
8	Entire provision remained un-utilized upto ending 30.10.2019 under the following Head/Schemes; reasons for which were not communicated. [July 2020]					
Head	Total Grant/ Appropriation					
	(₹ in Lakh)					
4801	Capital Outlay on Power Projects					
01	<i>Hydel Generation</i>					
800	Other Expenditure					
0011	General					
2021	Generation			16,12.50		
05	<i>Transmission and Distribution</i>					
601	132 K.V Badampora Transmission Line					
0031	Centrally Sponsored Scheme					
1873	Accelerated Power Development Reforms Programme			20,95.00		
800	Other Expenditure					
0031	Centrally Sponsored Scheme					
2463	I P D S			52,39.00		
2464	D D U G J Y			21,43.00		

Grant No. 6(Concl.)

9	Suspense Transaction: The expenditure in the Grant, both Revenue and Capital includes ₹ 16,39.78 lakh under the Head " Suspense" which is not a final Head of Account. The nature of transactions under the Head Suspense and the accounting procedure followed has been explained in Note-4 of Grant No. 5-Ladakh Affairs Department. An analysis of the transactions under Head Suspense in the Grant during the year 2018-2019 and 2019-2020 (upto 30.10.2019) together with the Opening and Closing Balance is given below:-					
	Major Head of Account/Particulars	Opening Balance as on 1st April, 2019	Debits	Credits	Closing Balance as on 30th October 2019	
	(₹ in Lakh)					
2801	Power-					
	Purchases	(-)35.44	-	-	(-)35.44	
	Miscellaneous Advances	4,77.81	-	-	4,77.81	
	Stock	63,69.57	16,39.78	-	80,09.35	
	Workshop Suspense	29.38	-	-	29.38	
	Total - 2801	68,41.32	16,39.78	-	84,81.10	
4801	Capital Outlay on Power Projects-					
	Purchases	(-)1,13.14	-	-	(-)1,13.14	
	Stock	4,78.25	-	-	4,78.25	
	Miscellaneous Advances	98.52	-	-	98.52	
	Workshop Suspense	28.85	-	-	28.85	
	Total - 4801	4,92.48	-	-	4,92.48	
10	Review of Establishment of 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 2017-18 to 2019-20 (upto 30.10.2019) is indicated below:-					
	Head of Account and Year	Works Outlay	Establishment Charges	Percentage of Establishment Charges to Works Outlay	Tools and Plant Charges	Percentage of Tools and Plant Charges to Works Outlay
	(₹ in Lakh)					
2801-	Power-					
	2017-18	1,28,37.54	49,33,53.46	38,43.00	-	-
	2018-19	2,46,75.48	72,94,60.38	29,56.22	1,39.19	0.56
	2019-20	51,26.10	39,33,86.26	76,74.19	-	-
4801-	Capital Outlay on Power Projects-					
	2017-18	6,60,22.18	-	-	-	-
	2018-19	2,06,15.95	-	-	-	-
	2019-20	79,16.24	-	-	-	-

GRANT NO 7-EDUCATION DEPARTMENT

Revenue -

MAJOR HEADS

2202 General Education

2204 Sports and Youth Services

	Total Grant/ Appropriation	Actual Expenditure	Excess(+) Saving(-)
(₹ in thousand)			
Voted			
Original	35,97,52,59		
		35,97,52,59	(+)79,72,53
Supplementary	..		
Amount surrendered during the year			..

Capital -

MAJOR HEAD

4202 Capital Outlay on Education, Sports, Art and Culture

Voted

Original	52,08,59		
		52,08,59	(-)5,23,63
Supplementary	..		
Amount surrendered during the year			..

Notes and Comments

Revenue Section

1	In the Revenue Voted Section Budgetary provision of ₹35,97,52.59 lakh proved meagre in view of the final excess of ₹ 79,72.53 lakh which requires regularisation.				
2	Excess in the Grant occurred under the following Head/ Schemes; reasons for which were not communicated. [July 2020]				
Head	Total Grant/ Appropriation	Actual Expenditure	Excess(+)	Remarks	
(₹ in Lakh)					
2202	General Education				
01	<i>Elementary Education</i>				
101	Government Primary Schools			Excess expenditure over BE's in respect of salary component.	
0099	General				
0254	Director School Education Jammu(Primary School Boys)				
	O	7,64,52.28			
	S	..	7,64,52.28	8,32,66.88	(+)68,14.60
104	Inspection			Excess expenditure over BE's in respect of salary component.	
0099	General				
0214	Director Education Kashmir				
	O	9,62,26.85			
	S	..	9,62,26.85	10,05,42.91	(+)43,16.06
02	<i>Secondary Education</i>				
001	Direction and Administration			Excess expenditure over BE's in respect of salary component.	
0099	General				
0274	Director Education Jammu				
	O	8,51,37.42			
	S	..	8,51,37.42	8,89,96.19	(+)38,58.77

Grant No. 7(Contd.)

3	Significant saving in the Grant occurred under the following Heads/ Schemes; reasons for which were not communicated.				
Head	Total Grant/ Appropriation		Actual Expenditure	Saving(-)	Remarks
	(₹ in Lakh)				
2202	General Education				
02	<i>Secondary Education</i>				
001	Direction and Administration				Less expenditure against BE's in respect of salary and detail head 071- medical reimbursement.
0099	General				
0214	Director Education Kashmir				
	O	9,11,03.48			
	S	..	9,11,03.48	8,85,15.36	(-)25,88.12
109	Government Secondary Schools				Less expenditure against BE's in respect of salary component.
0099	General				
1057	Expenditure on Migrants				
	O	63,01.96			
	S	..	63,01.96	50,09.63	(-)12,92.33
80	<i>General</i>				
003	Training				Less expenditure against BE's in respect of salary component.
0099	General				
0271	State Institute of Education Kashmir				
	O	3,46.56			
	S	..	3,46.56	2,16.94	(-)1,29.62
0277	State Institute of Education Jammu				Less expenditure against BE's in respect of salary component.
	O	3,31.29			
	S	..	3,31.29	2,30.73	
2204	Sports and Youth Services				
102	Youth Welfare Programmes for Students				Less expenditure against BE's in respect of salary component.
0099	General				
0954	National Cadet Corps				
	O	9,19.50			
	S	..	9,19.50	7,05.51	(-)2,13.99
4	Entire provision has remained un-utilized upto ending 30.10.2019 under the following Head/Scheme; reasons for which were not communicated. [July 2020]				
Head	Total Grant/ Appropriation				
	(₹ in Lakh)				
2202	General Education				
01	<i>Elementary Education</i>				
800	Other Expenditure				
0031	Centrally Sponsored Scheme				
1030	Mid Day Meal			26,70.75	

Grant No. 7(Concl.)
Capital Section

5	In the Capital Voted Section Budgetary provision of ₹52,08.59 lakh proved excessive in view of the final saving of ₹5,23.63 lakh. No portion of final saving of ₹5,23.63 lakh was anticipated and surrendered. Saving of ₹ 5,31,23.45 lakh occurred during the last year also.				
6	Saving in the Grant occurred under the following Head/ Schemes; reasons for which were not communicated. [July 2020]				
Head	Total Grant/ Appropriation	Actual Expenditure	Saving(-)	Remarks	
	(₹ in Lakh)				
4202	Capital Outlay on Education, Sports, Art and Culture				
<i>01</i>	<i>General Education</i>				
201	Elementary Education			Less expenditure against BE's under detail head 115-works.	
0011	General				
0244	Direction and Administration				
	O	24.79			
	S	..	24.79	16.77	(-)8.02
0632	Elementary Education			Less expenditure against BE's under detail head 115-works.	
	O	10,55.54			
	S	..	10,55.54		9,85.14
202	Secondary Education			Less expenditure against BE's under detail head 115-works.	
0011	General				
0149	Secondary Education				
	O	28,73.10			
	S	..	28,73.10	15,59.07	(-)13,14.03
800	Other Expenditure			Less expenditure against BE's under detail head 115-works.	
0031	Centrally Sponsored Scheme				
1030	Mid Day Meal				
	O	11,85.03			
	S	..	11,85.03	4,97.80	(-)6,87.23
7	Entire provision remained un-utilized upto ending 30.10.2019 under the following Head/Scheme; reasons for which were not communicated. [July 2020]				
Head	Total Grant/ Appropriation				
	(₹ in Lakh)				
4202	Capital Outlay on Education, Sports, Art and Culture				
<i>01</i>	<i>General Education</i>				
800	Other Expenditure				
0011	General				
0987	Teacher Education			70.13	
8	Expenditure under the following Head/Scheme was incurred without Budgetary Provision; reasons for which were not communicated. [July 2020]				
Head	Actual Expenditure				
	(₹ in Lakh)				
4202	Capital Outlay on Education, Sports, Art and Culture				
<i>01</i>	<i>General Education</i>				
800	Other Expenditure				
0031	Centrally Sponsored Scheme				
2280	District Level Offices Jammu			16,26.42	

GRANT NO 8-FINANCE DEPARTMENT

Revenue -

MAJOR HEADS

- 2030 Stamps and Registration
 2039 State Excise
 2040 Taxes on Sales, Trade etc.
 2043 Collection Charges Under State Goods and Services Tax
 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 Pensions and Other Retirement Benefits
 2075 Miscellaneous General Services
 2235 Social Security and Welfare
 3475 Other General Economic Services

	Total Grant/ Appropriation	Actual Expenditure	Excess(+) Saving(-)
(₹ in thousand)			
Voted			
Original	42,11,77,63		
		42,11,77,63	(+)10,87,16,49
Supplementary	..		
Amount surrendered during the year			..
Charged			
Original	17,36,79,23		
		17,36,79,23	(+)16,18,61,72
Supplementary	..		
Amount surrendered during the year			..

Capital -

MAJOR HEADS

- 4059 Capital Outlay on Public Works
 6003 Internal Debt of the State Government
 6004 Loans and Advances from the Central Government

Voted

Original	5,35,02		
		5,35,02	(-)3,47,37
Supplementary	..		
Amount surrendered during the year			..
Charged			
Original	1,41,76,30,00		
		1,41,76,30,00	(+)14,89,47,25
Supplementary	..		
Amount surrendered during the year			..

Notes and Comments

Revenue Section

1	In the Revenue Voted Section Budgetary provision of ₹42,11,77.63 lakh proved meagre in view of the final excess of ₹10,87,16.49 lakh which requires regularisation.
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Grant No. 8(Contd.)

2	Significant excess in the Grant occurred under the following Heads/ Schemes; reasons for which were not communicated. [July 2020]				
Head	Total Grant/ Appropriation		Actual Expenditure	Excess(+)	Remarks
	(₹ in Lakh)				
2040	Taxes on Sales, Trade etc.				
001	Direction and Administration				Excess expenditure over BE's in respect of detail head 411-refund.
0099	General				
0334	Commissioner's Office				
	O	2,20.00			
	S	..	2,20.00	2,25.53	(+)5.53
2054	Treasury and Accounts Administration				
097	Treasury Establishment				Excess expenditure over BE's in respect of office expenses and detail head 009-rent rates and taxes.
0099	General				
2431	District Treasuries Jammu				
	O	7,68.05			
	S	..	7,68.05	7,70.27	(+)2.22
098	Local Fund Audit				Excess expenditure over BE's in respect of salary component.
0099	General				
0314	Local Fund Audit Organisation				
	O	3,06.54			
	S	..	3,06.54	3,08.84	(+)2.30
2071	Pensions and Other Retirement Benefits				
01	<i>Civil</i>				
117	Government Contribution for Defined Contribution Pension Scheme				Excess expenditure in respect of Government contribution over BE's in respect of detail head 641-pensionary charges.
0099	General				
2327	Government Contribution				
	O	2,58,88.60			
	S	..	2,58,88.60	2,90,38.89	(+)31,50.29
2075	Miscellaneous General Services				
103	State Lotteries				Excess expenditure over BE's mainly in respect of salary component.
0099	General				
0317	Pension in Lieu Resumed Jagirs				
	O	8.44			
	S	..	8.44	16.72	(+)8.28

Grant No. 8(Contd.)

3	Significant saving in the Grant occurred under the following Heads/ Schemes; reasons for which were not communicated. [July 2020]				
Head	Total Grant/ Appropriation		Actual Expenditure	Saving(-)	Remarks
	(₹ in Lakh)				
2039	State Excise				
001	Direction and Administration				Less expenditure against BE's mainly in respect of salary component.
0099	General				
0334	Commissioner's Office				
	O	25,82.79			
	S	..	25,82.79	19,98.46	(-)5,84.33
2040	Taxes on Sales, Trade etc.				
800	Other Expenditure				Less expenditure against BE's mainly in respect of salary component.
0099	General				
1429	Sales Tax Tribunal				
	O	81.91			
	S	..	81.91	63.97	(-)17.94
2043	Collection Charges under State Goods and Services Tax				
001	Direction and Administration				Less expenditure against BE's mainly in respect of salary component.
0099	General				
0334	Commissioner's Office				
	O	2,24,46.76			
	S	..	2,24,46.76	2,18,51.72	(-)5,95.04
2047	Other Fiscal Services				
103	Promotion of Small Savings				Less expenditure against BE's mainly in respect of detail head 022-camps, seminars and detail head 046- purchase of vehicle.
0099	General				
0293	Director Finance				
	O	7,71.82			
	S	..	7,71.82	2,36.59	(-)5,35.23
2054	Treasury and Accounts Administration				
003	Training				Less expenditure against BE's mainly in respect of salary component.
0099	General				
0329	Northern Zonal Accountancy Training School Jammu				
	O	2,40.82			
	S	..	2,40.82	2,15.20	(-)25.62
095	Directorate of Accounts and Treasuries				Nil expenditure against BE's in respect of detail head 023-maintenance and repairs.
0099	General				
0312	Directorate General of Accounts and Treasuries				
	O	4,33.39			
	S	..	4,33.39	3,80.92	(-)52.47
0316	Directorate of Audit and Inspection				Less expenditure against BE's mainly in respect of salary component.
	O	8,63.83			
	S	..	8,63.83	7,28.26	
0326	Director Accounts & Treasuries, Kashmir				Less expenditure against BE's mainly in respect of salary component.
	O	1,82.31			
	S	..	1,82.31	1,58.11	

Grant No. 8(Contd.)

Head	Total Grant/ Appropriation		Actual Expenditure	Saving(-)	Remarks
	(₹ in Lakh)				
2054	Treasury and Accounts Administration				
095	Directorate of Accounts and Treasuries				Less expenditure against BE's mainly in respect of salary component.
0099	General				
2430	Director Accounts & Treasuries Jammu				
	O	2,91.30			
	S	..	2,91.30	2,66.23	(-)25.07
097	Treasury Establishment				Less expenditure against BE's mainly in respect of salary component.
0099	General				
0324	Muffasil Treasuries, Kashmir				
	O	12,80.44			
	S	..	12,80.44	9,95.64	(-)2,84.80
0335	District Treasuries Kashmir				Less expenditure against BE's mainly in respect of salary component.
	O	10,85.55			
	S	..	10,85.55	8,95.71	
2432	Muffasil Treasuries Jammu				Less expenditure against BE's mainly in respect of salary component.
	O	8,97.62			
	S	..	8,97.62	7,53.28	
800	Other Expenditure				Less expenditure against BE's mainly in respect of salary component.
0099	General				
0310	Divisional Fund Office Jammu / Srinagar				
	O	3,25.72			
	S	..	3,25.72	2,61.20	(-)64.52
0312	Directorate of Fund Organisation				Less expenditure against BE's mainly in respect of salary component.
	O	3,64.99			
	S	..	3,64.99	3,31.96	
1190	District Fund Offices				Less expenditure against BE's mainly in respect of salary component.
	O	33,08.84			
	S	..	33,08.84	24,93.76	
2071	Pensions and Other Retirement Benefits				
115	Leave Encashment Benefits				Less expenditure against BE's mainly in respect of detail head 500- other pensionary benefits.
0099	General				
2190	Secretary Finance				
	O	2,72,80.00			
	S	..	2,72,80.00	2,36,61.58	(-)36,18.42
2235	Social Security and Welfare				
60	<i>Other Social Security and Welfare Programmes</i>				
102	Pensions Under Social Security Schemes				Less expenditure against BE's mainly in respect of detail head 009- rent, rates and taxes.
0099	General				
0313	Deposit Linked Insurance Scheme				
	O	29.16			
	S	..	29.16	3.88	(-)25.28

Grant No. 8(Contd.)

4	Entire provision has remained un-utilized upto ending 30.10.2019 under following Heads/Schemes; reasons for which were not communicated. [July 2020]		
Head		Total Grant Appropriation (₹ in Lakh)	
2030	Stamps and Registration		
02	<i>Stamps-Non-judicial</i>		
102	Expenses on Sale of Stamps		
0099	General		
0344	State Stamp Department	14,00.00	
3475	Other General Economic Services		
115	Financial Support for Infrastructure Development		
0099	General		
1880	Infrastructural Development	50.00	
5	Expenditure under the following Heads/Schemes was incurred without Budgetary Provision; reasons for which were not communicated. [July 2020]		
Head		Actual Expenditure (₹ in Lakh)	
2071	Pensions and Other Retirement benefits		
01	<i>Civil</i>		
117	Government Contribution for Defined Contribution Pension Scheme		
0031	Centrally Sponsored Scheme		
2327	Government Contribution	64.30	
2075	Miscellaneous General Services		
104	Pensions and Awards in Consideration of Distinguished Services		
0099	General		
0975	Pension and Award Consideration of Distinguished Services	19.45	
2235	Social Security and Welfare		
60	<i>Other Social Security and Welfare Programmes</i>		
107	Swatantrata Sainik Samman Pension Scheme		
0099	General		
0965	Pension to Freedom Fighters and Their Dependents etc.	1.70	
6	Though there is no separate mention of Provisions for transfer to reserve fund under Major Head 2075- Miscellaneous General Services, yet an amount of ₹100.00 Lakh has been transferred to Major head 8235-117-Gurantee redemption fund.		
7	In deviation from the List of Major and Minor Head of Accounts, the provision for Collection Charges- Entertainment Taxes was placed under Minor Head 104- Collection Charges-Taxes on Goods and Passengers under Sub Head 0983-Collection Charges Entertainment Tax instead under relevant Minor Head 101- Collection Charges- Entertainment Taxes subordinate to Major Head 2045- Other Taxes and Duties on Commodities and Services resulting in wrong booking of expenditure of ₹ 12.16 lakh by the DDO's under 104-Collection Charges- Entertainment Taxes subordinate to Major Head 2045- Other Taxes and Duties on Commodities and Services.		

Grant No. 8(Contd.)

8	Placement of Lump sum Budgetary Grant of ₹ 32,58,15.20 lakh under Minor Head 101-Superannuation and Other Retirement Allowances against Sub-Head 2190-Secretary Finance subordinate to Major Head 2071-Pensionary and Other Retirement Benefits has deprived the Audit to make the comparison of excess/ saving Minor-Head wise. However, total expenditure incurred under Minor Head 101-Superannuation and Other Retirement Allowances against Sub Head 2190- Secretary Finance subordinate to Major Head 2071- Pension and Other Retirement Benefits works out to ₹ 43,83,67.13 lakh. The details of which are as below:-				
	S. No.	Particulars	Amount (₹ in lakh)		
	1	101-Superannuation and Retirement Allowances	27,24,14.94		
	2	102-Commuted Value of Pension	6,10,26.85		
	3	104-Gratuities	9,04,18.43		
	4	105-Family Pensions	1,41,38.21		
	5	111-Pension to Legislators	3,68.70		
9	Lump sum Provision of ₹ 1,63.80 lakh was placed at the disposal of Commissioner Commercial Tax (Controlling Officers) under the Scheme 0344-State Stamps Department subordinate to Minor Head 001-Direction and Administration and Major Head 2030-Stamps and Registration, when the expenditure of ₹ 8,25.15 lakh was incurred in the Schemes like Judicial, Hundi, Non-Judicial, Cost of Stamps, Special Adhesive, Notary fee and Court fee not contemplated in the Demand for Grants, thereby depriving Audit to make comparison of excess/ saving sub-head wise. The total expenditure incurred under Major Head 2030- Stamps and Registration is ₹ 24,16.79 lakh resulting in excess of ₹ 8,52.99 lakh.				
10	In the Revenue <i>Charged</i> Section Budgetary Grant of ₹ 17,36,79.23 lakh proved meagre in view of the final excess of ₹ 16,18,61.72 lakh which requires regularisation.				
11	Significant excess occurred under the following Head/ Schemes; reasons for which were not communicated. [July 2020]				
Head	Total Grant/ Appropriation		Actual Expenditure	Excess(+)	Remarks
			(₹ in Lakh)		
2049	Interest Payments				
<i>01</i>	<i>Interest on Internal Debt</i>				
101	Interest on Market Loans				Excess expenditure over BE's under detail head 201-interest.
0099	General				
0191	Interest on Market Loans				
	O	7,31,91.55			
	S	..	7,31,91.55	14,70,98.53	(+)7,39,06.98
<i>05</i>	<i>Interest on Reserve Funds</i>				
105	Interest on General and Other Reserve Funds				Excess expenditure over BE's under detail head 201-interest.
0099	General				
0185	Interest on Other Obligations				
	O	1,38.00			
	S	..	1,38.00	34,37.69	(+)32,99.69

Grant No. 8(Contd.)

12	In the <i>Charged</i> Section entire appropriation in respect of following Head/Schemes remained un-utilized upto ending 30.10.2019; reasons thereof have not been communicated. [July 2020]		
Head		Total Grant/ Appropriation (₹ in Lakh)	
2049	Interest Payments		
01	<i>Interest on Internal Debt</i>		
101	Interest on Market Loans		
0099	General		
0184	Interest on Bank Overdraft	16,50.00	
04	<i>Interest on Loans and Advances from Central Government.</i>		
101	Interest on Loans for State/Union Territory Plan Schemes		
0099	General		
0723	Interest on Loan and Advances from Central Government	36,80.00	
104	Interest on Loans for Non-Plan Schemes		
0099	General		
0171	Share of Small Saving	1,92,72.00	
60	<i>Interest on other Obligations</i>		
701	Miscellaneous		
0099	General		
2140	Power Bonds/UDAY	1,93,04.00	
13	Against the Lump Sum Appropriation of ₹ 1,72,37.00 lakh (<i>Charged</i>) under Sub-Head 0163-Interest on Other Internal Debt subordinate to Major Head 2049 - Interest Payments, the expenditure has appeared under the following Head/Schemes which were not contemplated in the Approved Demand for Grants.		
Head		Actual Expenditure (₹ in Lakh)	
2049	Interest Payments		
01	<i>Interest on Internal Debt</i>		
115	Interest on Ways & Means Advances from Reserve Bank of India		
0099	General		
9899	Normal Ways and Means Advances from RBI	15,15.96	
9901	Over Draft	1,27.43	
123	Interest on Special Securities Issued to N S S F of the Central Government by State Government		
0099	General		
0159	Interest on National Small Saving Fund	1,74,91.85	
200	Interest on Other Internal Debts		
0099	General		
0186	National Bank for Agricultural and Rural Development (NABARD)	82,18.60	
0302	Rural Electrification Corporation	7,56.24	
2121	Life Insurance Scheme (LIC)	58,32.27	
2694	Interest on UDAY Bonds	1,91,84.94	
3002	Interest on Oriental Insurance Company	2.46	
3003	Interest on United India Insurance Company	6.86	
3005	Floation Charges	46.14	
3007	Power Finance Corporation	24,25.48	
305	Management of Debt		
0099	General		
3004	Interest on Debt Management	3,52.94	

Grant No. 8(Contd.)

14	In the <i>Charged</i> Section expenditure under the following Head/Schemes was incurred without Budgetary Provision; reasons for which were not communicated.		
Head		Actual Expenditure	
		(₹ in Lakh)	
2049	Interest Payments		
<i>04</i>	<i>Interest on Loans and Advances from Central Government</i>		
101	Interest on Loans for State/Union Territory Plan Schemes		
0099	General		
1871	Assistance for Externally aided Project(s)	11,53.67	
109	Interest on State Plan Loans Consolidated in Terms of Recommendations of the 12th Finance Commission.		
0099	General		
1920	Other Consolidated Loans	23,37.11	
112	Interest on Other Loans for State/ Union Territory (with Legislature) Schemes		
0099	General		
1871	Assistance for Externally Aided Project(s)	1,56.36	
<i>60</i>	<i>Interest on Other Obligations</i>		
701	Miscellaneous		
0099	General		
0185	Interest on Other Obligations	1,71.88	
15	The detailed accounts of the State General Provident Fund and State Insurance Fund are maintained by the State Government. Interest on State Provident Fund and Insurance Fund to the tune of ₹12,14,29.53 lakh and ₹ 37,95.01 lakh respectively has been adjusted in the accounts by the State Government on adhoc basis against the Budget Estimates of ₹ 3,53,98.68 lakh and ₹38,08.00 lakh respectively.		

Capital Section

16	In the Capital Voted Section Budgetary provision of ₹5,35.02 lakh proved excessive in view of the final saving of ₹3,47.37 lakh. No portion of final saving of ₹3,47.37 lakh was anticipated and surrendered. Saving of ₹25, 69,83.08 lakh in the grant occurred during the last year also.
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Grant No. 8(Contd.)

17	Saving in the Grant occurred under the following Head/ Scheme; reasons for which were not communicated. [July 2020]				
Head	Total Grant/ Appropriation		Actual Expenditure	Saving(-)	Remarks
(₹ in Lakh)					
4059	Capital Outlay on Public Works				
80	<i>General</i>				
800	Other Expenditure				Less expenditure against BE's in respect of detail head 115- works.
0011	General				
2341	NFB Finance				
	O	5,35.02			
	S	..	5,35.02	1,87.65	(-)3,47.37
18	In the Capital <i>Charged</i> Section Budgetary Grant of ₹1,41,76,30.00 lakh proved meagre in view of the final excess of ₹14,89,47.25 lakh which requires regularisation.				
19	In the <i>Charged</i> Section, persistent excess over the Grant occurred during the last five years also as detailed under:				
	Year	Total Grant/ Appropriation	Actual Expenditure	Excess(+)	
(₹ in Lakh)					
	2014-2015	83,62,18.00	85,48,50.06	(+)1,86,32.06	
	2015-2016	85,89,26.00	1,08,15,08.14	(+)22,25,82.14	
	2016-2017	1,53,64,37.00	1,70,23,29.20	(+)16,58,92.20	
	2017-2018	1,78,37,94.80	2,24,90,14.43	(+)46,52,19.63	
	2018-2019	1,79,76,69.00	2,06,46,60.81	(+)26,69,91.81	
20	Significant excess occurred under the following Head/ Scheme; reasons for which were not communicated. [July 2020]				
Head	Total Grant/ Appropriation		Actual Expenditure	Excess(+)	Remarks
(₹ in Lakh)					
6003	Internal Debt of the State Government				
109	Loans from Other Institutions				
0099	General				
0302	Loans from the Rural Electrification Corporation Ltd.				
	O	7,66.00			
	S	..	7,66.00	7,73.32	(+)7.32
21	In the <i>Charged</i> Appropriation saving occurred mainly under the following Heads/ Schemes; reasons for which were not communicated. [July 2020]				
Head	Total Grant/ Appropriation		Actual Expenditure	Saving(-)	
(₹ in Lakh)					
6003	Internal Debt of the State Government				
110	Ways and Means Advances from the Reserve Bank of India				
0099	General				
2420	Ways and Means Repayment				
	O	1,31,53,36.00			
	S	..	1,31,53,36.00	1,25,49,67.00	(-)6,03,69.00

Grant No. 8(Concl.)

Head	Total Grant/ Appropriation		Actual Expenditure	Saving(-)	
	(₹ in Lakh)				
6004	Loans and Advances from the Central Government				
02	<i>Loans for State / Union Territory Plan Schemes</i>				
101	Block Loans				
0099	General				
0848	EAP Loans				
	O	58,60.00			
	S	..	58,60.00	13,95.19	(-)44,64.81
22	Entire provision remained un-utilized upto ending 30.10.2019 under the following Head/Scheme; reasons for which were not communicated. [July 2020]				
Head			Total Grant/ Appropriation		
			(₹ in Lakh)		
6003	Internal Debt of the State Government				
109	Loans from Other Institutions				
0099	General				
0159	National Small Saving Fund			1,32,88.00	
23	Expenditure under the following Heads/Schemes was incurred without Budgetary Provision; reasons for which were not communicated. [July 2020]				
Head			Actual Expenditure		
			(₹ in Lakh)		
6003	Internal Debt of the State Government				
110	Ways and Means Advances from the Reserve Bank of India				
0099	General				
9901	Over Draft from RBI			20,93,66.90	
111	Special Securities issue to National Small Savings Fund of the Central Government.				
0099	General				
0159	National Small Saving Fund			1,31,98.48	
6004	Loans and Advances from the Central Government				
02	<i>Loans for State / Union Territory Plan Schemes</i>				
105	State Plan Loans Consolidated in Terms of Recommendations of 12th Finance Commission.				
0099	General				
1920	Other Consolidated Loans			44,51.63	
09	<i>Other Loans for States/Union Territory with Legislature</i>				
101	Block Loans				
0099	General				
0848	EAP Loans			44.42	

GRANT NO 9-PARLIAMENTARY AFFAIRS DEPARTMENT

Revenue -

MAJOR HEAD

2011 Parliament/State/Union Territory Legislatures

	Total Grant/ Appropriation	Actual Expenditure	Excess(+) Saving(-)
(₹ in thousand)			
Voted			
Original	22,84,80		
		22,84,80	(-)13,52
Supplementary	..		
Amount surrendered during the year			..
Charged			
Original	35,40		
		35,40	(-)9,68
Supplementary	..		
Amount surrendered during the year			..

Capital -

MAJOR HEAD

7610 Loans to Government Servants etc.

Voted

Original	1,60,00		
		1,60,00	(+)20,00
Supplementary	..		
Amount surrendered during the year			..

Notes and Comments

Revenue Section

1	In the Revenue Voted Section Budgetary provision of ₹ 22,84.80 lakh proved excessive in view of the final saving of ₹ 13.52 lakh. No portion of final saving of ₹ 13.52 lakh was anticipated and surrendered.			
2	Persistent Saving in the Grant occurred during the last five years also.			
	Year	Total Grant/ Appropriation	Actual Expenditure	Saving(-)
(₹ in Lakh)				
	2014-2015	38,31.62	31,52.87	(-)6,78.75
	2015-2016	43,11.66	40,04.13	(-)3,07.53
	2016-2017	49,25.78	44,98.15	(-)4,27.63
	2017-2018	57,48.37	51,52.64	(-)5,95.73
	2018-2019	61,36.44	54,84.35	(-)6,52.09

Grant No. 9(Contd.)

3	Significant saving in the Grant occurred under the following Head/ Schemes; reasons for which were not communicated. [July 2020]				
Head	Total Grant/ Appropriation		Actual Expenditure	Saving(-)	Remarks
	(₹ in Lakh)				
2011	Parliament/State /union Territory legislatures				
02	<i>State / Union Territory Legislatures</i>				
101	Legislative Assembly				Less expenditure against BE's mainly in respect of salary component.
0099	General				
0890	Legislative Assembly				
	O	2,34.30			
	S	..	2,34.30	6.49	
102	Legislative Council				Less expenditure against BE's mainly in respect of salary component.
0099	General				
0892	Legislative Council				
	O	3,71.60			
	S	..	3,71.60	2,91.35	
4	Saving was partly counterbalanced by the excess under the following Head/ Schemes; reasons for which were not communicated. [July 2020]				
Head	Total Grant/ Appropriation		Actual Expenditure	Excess(+)	Remarks
	(₹ in Lakh)				
2011	Parliament/State /union Territory legislatures				
02	<i>State / Union Territory Legislatures</i>				
103	Legislative Secretariat				Excess expenditure over BE's mainly in respect of salary component.
0099	General				
0891	J&K Legislative Assembly Secretariat				
	O	11,33.00			
	S	..	11,33.00	13,91.81	
0892	Legislative Council				Excess expenditure over BE's mainly in respect of salary component.
	O	5,45.90			
	S	..	5,45.90	5,81.65	
5	In the Revenue <i>Charged</i> Section Budgetary Grant of ₹ 35.40 lakh proved excessive in view of the final saving of ₹ 9.68 lakh. No portion of final saving of ₹ 9.68 lakh was anticipated and surrendered.				
6.	Persistent Saving in the Grant occurred during the last five years also.				
	Year	Total Grant/ Appropriation	Actual Expenditure	Saving(-)	
		(₹ in Lakh)			
	2014-2015	1,08.70	85.18	(-)23.52	
	2015-2016	1,02.70	34.77	(-)67.93	
	2016-2017	1,40.50	1,05.71	(-)34.79	
	2017-2018	1,65.70	43.25	(-)1,22.45	
	2018-2019	1,65.70	1,13.72	(-)51.98	

Grant No. 9(Concl.)

7	Saving in the grant occurred mainly under the following Head/ Scheme; reasons for which were not communicated. [July 2020]				
Head	Total Grant/ Appropriation		Actual Expenditure	Saving(-)	Remarks
	(₹ in Lakh)				
2011	Parliament/State /Union Territory Legislatures				
02	<i>State / Union Territory Legislatures</i>				
101	Legislative Assembly				Less expenditure against BE's mainly in respect of salary component.
0099	General				
0890	Legislative Assembly				
	O	19.40			
	S	..	19.40	14.34	

Capital Section

8	In the Capital Voted Section Budgetary provision of ₹ 1,60.00 lakh proved meagre in view of the final excess of ₹ 20.00 lakh which requires regularisation.				
9	Significant excess occurred under the following Head/ Scheme; reasons for which were not communicated. [July 2020]				
Head	Total Grant/ Appropriation		Actual Expenditure	Excess (+)	Remarks
	(₹ in Lakh)				
7610	Loans to Government Servants etc.				
201	House Building Advances				Excess expenditure over BE's in respect of detail head 677-house building advance.
0099	General				
2335	House Building Advance to MLAs/MLCs				
	O	1,60.00			
	S	..	1,60.00	1,80.00	

GRANT NO 10-LAW DEPARTMENT

Revenue -

MAJOR HEADS

2014 Administration of Justice

2015 Elections

2030 Stamps and Registration

2041 Taxes on Vehicles

2070 Other Administrative Services

2230 Labour and Employment

	Total Grant/ Appropriation		Actual Expenditure	Excess(+) Saving(-)
(₹ in thousand)				
Voted				
Original	7,07,37,86			
		7,07,37,86	6,20,04,70	(-)87,33,16
Supplementary	..			
Amount surrendered during the year				..
Charged				
Original	26,70,50			
		26,70,50	26,17,77	(-)52,73
Supplementary	..			
Amount surrendered during the year				..

Capital -

MAJOR HEAD

4059 Capital Outlay on Public Works

Voted

Original	33,28,24			
		33,28,24	11,28,64	(-)21,99,60
Supplementary	..			
Amount surrendered during the year				..

Notes and Comments

Revenue Section

1	In the Revenue Voted Section Budgetary provision of ₹ 7,07,37.86 lakh proved excessive in view of the final saving of ₹ 87,33.16 lakh. No portion of final saving of ₹ 87,33.16 lakh was anticipated and surrendered. Saving of ₹ 85,99.58 lakh occurred during the year 2018-19 also.				
2	Significant saving in the Grant occurred under the following Heads/ Schemes; reasons for which were not communicated. [July 2020]				
Head	Total Grant/ Appropriation	Actual Expenditure	Saving(-)	Remarks	
(₹ in Lakh)					
2014	Administration of Justice				
102	High Courts			Less expenditure against BE's mainly in respect of salary and detail head 103-office equipments.	
0099	General				
0495	High Court				
	O	6,02.15			
	S	..	6,02.15	3,71.60	(-)2,30.55
105	Civil and Session Courts			Less expenditure against BE's mainly in respect of salary, electricity charges and detail head 014- POL.	
0099	General				
0488	District and Sessions Judges				
	O	96,55.80			
	S	..	96,55.80	91,51.23	(-)5,04.57

Grant No. 10(Contd.)

Head	Total Grant/ Appropriation		Actual Expenditure	Saving(-)	Remarks
	(₹ in Lakh)				
2014	Administration of Justice				
114	Legal Advisers and Counsels				Less expenditure against BE's mainly in respect of detail head 037- professional and special service charges.
0099	General				
0499	Advocate General				
	O	5,34.20			
	S	..	5,34.20	4,77.72	(-)56.48
1248	Public Prosecutors				Less expenditure against BE's mainly in respect of salary and detail head 037- professional charges.
	O	2,54.40			
	S	..	2,54.40	2,07.11	
2483	Law Commission				Less expenditure against BE's mainly in respect of salary component.
	O	53.40			
	S	..	53.40	5.36	
2015	Elections				
102	Electoral Officers				Less expenditure against BE's mainly in respect of detail head 106- panchayat elections.
0099	General				
0493	Chief Electoral Officer				
	O	5,79,41.41			
	S	..	5,79,41.41	4,98,96.72	(-)80,44.69
2030	Stamps and Registration				
03	<i>Registration</i>				
001	Direction and Administration				Less expenditure against BE's mainly in respect of salary component.
0099	General				
0244	Direction and Administration				
	O	72.50			
	S	..	72.50	57.47	(-)15.03
2230	Labour and Employment				
01	<i>Labour</i>				
101	Industrial Relations				Less expenditure against BE's mainly in respect of salary, RRT and nil expenditure against BE's in respect of 071- medical reimbursement and 103- office equipments.
0099	General				
0888	Industrial Tribunal Court/Labour Court				
	O	45.00			
	S	..	45.00	38.85	(-)6.15
3	Saving was partly counterbalanced by the excess under the following Heads/ Schemes; reasons for which were not communicated. [July 2020]				
Head	Total Grant/ Appropriation		Actual Expenditure	Excess(+)	Remarks
	(₹ in Lakh)				
2014	Administration of Justice				
103	Special Courts				Excess expenditure over BE's in respect of grant-in-aid.
0099	General				
0889	State Legal Services Authority				
	O	5,53.20			
	S	..	5,53.20	9,04.48	(+)3,51.28
2351	Special Court for CBI				Excess expenditure over BE's mainly in respect of salary and travel expenses.
	O	44.30			
	S	..	44.30	50.32	

Grant No. 10(Contd.)

Head	Total Grant/ Appropriation		Actual Expenditure	Excess(+)	Remarks
	(₹ in Lakh)				
2014	Administration of Justice				
105	Civil and Session Courts				Excess expenditure over BE's mainly in respect of salary and travel expenses.
0099	General				
1243	TADA Courts/Temporary Courts				
	O	25.80			
	S	..	25.80	30.54	(+)4.74
114	Legal Advisers and Counsels				Excess expenditure over BE's mainly in respect of salary, travel expenses and office expenses.
0099	General				
2427	State and District Litigation Policy				
	O	2,67.60			
	S	..	2,67.60	2,80.27	(+)12.67
116	State Administrative Tribunals				Excess expenditure over BE's mainly in respect of salary, travel expenses and office expenses.
0099	General				
0511	Human Rights Commission				
	O	3,72.20			
	S	..	3,72.20	4,24.19	(+)51.99
1251	M A C T Jammu				Excess expenditure over BE's mainly in respect of salary component.
	O	38.30			
	S	..	38.30	41.80	
2041	Taxes on Vehicles				
800	Other Expenditure				Excess expenditure over BE's mainly in respect of salary and travel expenses.
0099	General				
0506	State Transport Appellate Court/MACT Srinagar				
	O	36.00			
	S	..	36.00	39.71	(+)3.71
2070	Other Administrative Services				
800	Other Expenditure				Excess expenditure over BE's mainly in respect of salary, travel expenses and office expenses.
0099	General				
2108	Secretary Accountability Commission				
	O	1,97.00			
	S	..	1,97.00	2,76.86	(+)79.86
4	Expenditure under the following Head/Schemes was incurred without Budgetary Provision; reasons for which were not communicated. [July 2020]				
Head				Actual Expenditure (₹ in Lakh)	
2014	Administration of Justice				
105	Civil and Session Courts				
0099	General				
0489	Munsiff Courts			37.36	
0500	Sub-Judge Courts			14.07	
5	In deviation from the list of Major Head of Accounts, the provision of ₹ 44.60 Lakh against Sub-Head 0495-High Court was placed under Minor Head 104- Vigilance Subordinate to Major Head 2070- Other Administrative Services, though the expenditure of ₹ 45.05 Lakh pertains to Minor Head 105- Special Commission of Enquiry.				

GRANT NO 11-INDUSTRY AND COMMERCE DEPARTMENT

Revenue -

MAJOR HEADS

2851 Village and Small Industries

2853 Non Ferrous Mining and Metallurgical Industries

	Total Grant/ Appropriation	Actual Expenditure	Excess(+) Saving(-)
(₹ in thousand)			
Voted			
Original	2,20,61,64		
		1,52,89,13	(-)67,72,51
Supplementary	..		
Amount surrendered during the year			..

Capital -

MAJOR HEADS

4851 Capital Outlay on Village and Small Industries

4852 Capital Outlay on Iron and Steel Industries

4853 Capital Outlay on Non-Ferrous Mining and Metallurgical

6885 Other Loans to Industries and Minerals

Voted

Original	40,46,21		
		39,21,72	(-)1,24,49
Supplementary	..		
Amount surrendered during the year			..

Notes and Comments

Revenue Section

1	In the Revenue Voted Section Budgetary provision of ₹ 2,20,61.64 lakh proved excessive in view of the final saving of ₹ 67,72.51 lakh. No portion of final saving of ₹ 67,72.51 lakh was anticipated and surrendered.			
2	Persistent saving in the grant occurred during last five years as detailed below:			
	Year	Total Grant/ Appropriation	Actual Expenditure	Saving(-)
	(₹ in Lakh)			
	2014-2015	2,71,60.65	1,82,56.41	(-)89,04.24
	2015-2016	2,91,05.55	2,37,14.12	(-)53,91.43
	2016-2017	3,05,68.64	2,19,03.91	(-)86,64.73
	2017-2018	3,09,65.11	2,41,49.20	(-)68,15.91
	2018-2019	3,46,08.14	3,13,68.86	(-)32,39.28

Grant No. 11(Contd.)

3	Significant saving in the Grant occurred under the following Heads/ Schemes; reasons for which were not communicated. [July 2020]					
Head	Total Grant/ Appropriation		Actual Expenditure	Saving(-)	Remarks	
	(₹ in Lakh)					
2851	Village and Small Industries					
001	Direction and Administration				Less expenditure against BE's mainly in respect of salary component.	
0099	General					
2202	Director Industries Jammu					
	O	2,34.44				
	S	..	2,34.44	1,97.43	(-)37.01	
102	Small Scale Industries				Less expenditure against BE's mainly in respect of salary component.	
0099	General					
0408	DIC Schemes Kashmir					
	O	11,20.85				
	S	..	11,20.85	10,51.60	(-)69.25	
0796	Industrial Training Centre				Less expenditure against BE's mainly in respect of salary component.	
	O	98.33				
	S	..	98.33	88.06		(-)10.27
0809	Rural Artisans Programme				Less expenditure against BE's mainly in respect of salary component.	
	O	1,38.10				
	S	..	1,38.10	79.99		(-)58.11
2270	Knitting Training Centres Jammu				Less expenditure against BE's mainly in respect of salary component.	
	O	94.26				
	S	..	94.26	81.75		(-)12.51
2271	DIC Schemes Jammu				Less expenditure against BE's mainly in respect of salary component.	
	O	10,12.18				
	S	..	10,12.18	8,86.26		(-)1,25.92
103	Handloom Industries				Less expenditure against BE's mainly in respect of salary component.	
0099	General					
0244	Direction and Administration					
	O	15,92.32				
	S	..	15,92.32	12,43.76	(-)3,48.56	
0814	UNDP Project Nowshera Srinagar				Less expenditure against BE's mainly in respect of salary component.	
	O	1,53.49				
	S	..	1,53.49	1,13.78		(-)39.71
104	Handicraft Industries				Less expenditure against BE's mainly in respect of salary component.	
0099	General					
0805	Direction & Administration Handicrafts and Subordinate Offices					
	O	1,17,24.94				
	S	..	1,17,24.94	65,51.25	(-)51,73.69	
105	Khadi and Village Industries				Less expenditure against BE's in respect of grant-in-aid.	
0099	General					
0802	Grant-in-aid, Contribution and Subsidies					
	O	14,48.28				
	S	..	14,48.28	9,48.28	(-)5,00.00	
2853	Non Ferrous Mining and Metallurgical Industries					
02	<i>Regulation and Development of Mines</i>					
001	Direction and Administration				Less expenditure against BE's mainly in respect of salary component.	
0099	General					
0244	Direction and Administration					
	O	33,59.03				
	S	..	33,59.03	29,91.47	(-)3,67.56	

Grant No. 11(Concl.)

Head	Total Grant/ Appropriation (₹ in Lakh)	
4853	Capital Outlay on Non-Ferrous Mining and Metallurgical	
<i>01</i>	<i>Mineral Exploration and Development</i>	
190	Investments in Public Sector and Other Undertakings	
0011	General	*
0377	J&K Minerals Ltd.	50.00
8	Expenditure under the following Heads/Schemes was incurred without Budgetary Provision; reasons for which were not communicated. [July 2020]	
Head	Actual Expenditure (₹ in Lakh)	
4852	Capital Outlay on Iron and Steel Industries	
<i>02</i>	<i>Manufacture</i>	
800	Other Expenditure	
0011	General	*
0711	Investment In SIDCO	2,72.50
1224	SICOP	41.00
4853	Capital Outlay on Non-Ferrous Mining and Metallurgical	
<i>01</i>	<i>Mineral Exploration and Development</i>	
800	Other Expenditure	
0011	General	*
0377	J&K Minerals Ltd.	50.00
* Note: Though the provision against Sub-Heads 0711-Investment In SIDCO and 1224- SICOP subordinate to Major Head 4852-Capital Outlay on Iron and Steel Industries and 0377- J&K Minerals Ltd. subordinate to Major Head 4853- Capital Outlay on Non-Ferrous Mining and Metallurgical Industries has been placed under Minor Head 190-Investments in Public Sector and Other Undertakings, however the expenditure incurred is not an investment, as such shown separately under suitable Minor Head 800-Other Expenditure.		

GRANT NO 12-AGRICULTURE DEPARTMENT

Revenue -

MAJOR HEADS

2029	Land Revenue
2250	Other Social Services
2401	Crop Husbandry
2402	Soil and Water Conservation
2403	Animal Husbandry
2406	Forestry and Wild Life
2415	Agricultural Research and Education
2435	Other Agricultural Programmes
2705	Command Area Development
2851	Village and Small Industries

	Total Grant/ Appropriation	Actual Expenditure	Excess(+) Saving(-)
(₹ in thousand)			
Voted			
Original	4,09,63,80		
		4,09,63,80	5,29,17,13
Supplementary	..		(+)1,19,53,33
Amount surrendered during the year			..

Capital -

MAJOR HEADS

4401	Capital Outlay on Crop Husbandry
4402	Capital Outlay on Soil and Water Conservation
4406	Capital Outlay on Forestry and Wild Life
4415	Capital Outlay on Agricultural Research and Education
4705	Capital Outlay on Command Area Development
4851	Capital Outlay on Village and Small Industries

Voted

Original	48,16,40		
		48,16,40	24,24,10
Supplementary	..		(-)23,92,30
Amount surrendered during the year			..

Notes and Comments

Revenue Section

1	In the Revenue Voted Section Budgetary provision of ₹4,09,63.80 lakh proved meagre in view of the final excess of ₹1,19,53.33 lakh which requires regularisation.
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Grant No. 12(Contd.)

2	Excess in the Grant occurred under the following Heads/ Schemes; reasons for which were not communicated. [July 2020]					
Head	Total Grant/ Appropriation		Actual Expenditure	Excess(+)	Remarks	
	(₹ in Lakh)					
2401	Crop Husbandry					
001	Direction and Administration				Excess expenditure over BE's in respect of salary, travel expenses and rent rates and taxes.	
0099	General					
0039	Director Agriculture (Jammu)					
	O	67,34.87				
	S	..	67,34.87	69,85.75	(+)2,50.88	
0043	Director of Agriculture Kashmir				Excess expenditure over BE's in respect of salary, travel expenses and rent rates and taxes.	
	O	47,14.54				
	S	..	47,14.54			48,99.27
103	Seeds				Excess expenditure over BE's in respect of salary component.	
0099	General					
0019	Seed Multiplication Farm (Kashmir)					
	O	95.63				
	S	..	95.63	1,08.54	(+)12.91	
2180	Improvement of Existing Farms				Excess expenditure over BE's in respect of salary component.	
	O	1,37.54				
	S	..	1,37.54			1,41.73
104	Agricultural Farms				Excess expenditure over BE's in respect of salary, rent rates and taxes and M&S.	
0099	General					
0083	Agriculture Farms (Jammu)					
	O	1,72.60				
	S	..	1,72.60	3,46.19	(+)1,73.59	
107	Plant Protection				Excess expenditure over BE's in respect of salary component.	
0099	General					
0458	Plant Protection Service (Kashmir)					
	O	15,02.19				
	S	..	15,02.19	16,40.37	(+)1,38.18	
0995	Plant Protection Services (Jammu)				Excess expenditure over BE's in respect of salary component.	
	O	2,61.66				
	S	..	2,61.66			2,71.40
108	Commercial Crops				Excess expenditure over BE's in respect of salary component.	
0099	General					
0082	Potato Development Schemes (Kashmir)					
	O	2,30.00				
	S	..	2,30.00	2,44.01	(+)14.01	
109	Extension and Farmers Training				Excess expenditure over BE's in respect of salary, travel expenses and rent rates and taxes.	
0099	General					
1435	Trainings and Visits					
	O	22,89.67				
	S	..	22,89.67	23,62.41	(+)72.74	
119	Horticulture and Vegetable Crops				Excess expenditure over BE's in respect of salary component.	
0099	General					
0050	Development of Vegetables (Jammu Division)					
	O	13,59.98				
	S	..	13,59.98	16,01.94	(+)2,41.96	
2325	J&K State Advisory Board for Development of Kisans				Excess expenditure over BE's mainly in respect of salary component.	
	O	51.62				
	S	..	51.62			55.30

Grant No. 12(Contd.)

Head	Total Grant/ Appropriation		Actual Expenditure	Excess(+)	Remarks
	(₹ in Lakh)				
2402	Soil and Water Conservation				
101	Soil Survey and Testing				Excess expenditure over BE's mainly in respect of salary and travel expenses.
0099	General				
0016	Soil Survey Kashmir				
	O	4,53.71			
	S	..	4,53.71	5,37.37	(+)83.66
2406	Forestry and Wild Life				
02	<i>Environmental Forestry and Wild Life</i>				
001	Direction and Administration				Excess expenditure over BE's mainly in respect of salary, electricity charges and M&R.
0099	General				
1136	Directorate of Floriculture Kashmir				
	O	19,64.26			
	S	..	19,64.26	21,15.98	(+)1,51.72
2203	Provincial and District Offices Jammu				Excess expenditure over BE's mainly in respect of salary, electricity charges and M&R.
	O	11,26.09			
	S	..	11,26.09	12,16.29	
2415	Agricultural Research and Education				
01	<i>Crop Husbandry</i>				
004	Research				Excess expenditure over BE's mainly in respect of salary and POL.
0099	General				
0123	Agriculture Research Unit (Jammu)				
	O	90.48			
	S	..	90.48	91.72	(+)1.24
2435	Other Agricultural Programmes				
01	<i>Marketing and Quality Control</i>				
102	Grading and Quality Control Facilities				Excess expenditure over BE's mainly in respect of salary and office expenses.
0099	General				
0623	Seed Certificate Scheme Including Law Enforcement Kashmir				
	O	3,74.59			
	S	..	3,74.59	3,77.00	(+)2.41
2705	Command Area Development				
602	Command Areas Kashmir				Excess expenditure over BE's mainly in respect of salary and office expenses.
0099	General				
0116	Directorate of Command Area Development(Kashmir)				
	O	3,98.15			
	S	..	3,98.15	4,14.15	(+)16.00
2851	Village and Small Industries				
004	Research and Development				Excess expenditure over BE's mainly in respect of salary component.
0099	General				
0093	Research on Mushroom(Jammu)				
	O	1,67.86			
	S	..	1,67.86	1,77.01	(+)9.15
0104	Mushroom (Kashmir)				Excess expenditure over BE's mainly in respect of salary component.
	O	3,11.49			
	S	..	3,11.49	3,24.53	

Grant No. 12(Contd.)

Head	Total Grant/ Appropriation		Actual Expenditure	Excess(+)	Remarks	
	(₹ in Lakh)					
2851	Village and Small Industries					
107	Sericulture Industries				Excess expenditure over BE's mainly in respect of salary and expenditure without budget in respect of detail head 363-outsourcing.	
0099	General					
0336	Additional Director Sericulture(Jammu)					
	O	17,20.66				
	S	..	17,20.66	17,90.11	(+)69.45	
0416	Director Sericulture J&K				Excess expenditure over BE's mainly in respect of salary and office expenses.	
	O	22,15.19				
	S	..	22,15.19	28,86.94		(+)6,71.75
3	Significant saving in the Grant occurred under the following Heads/ Schemes; reasons for which were not communicated. [July 2020]					
Head	Total Grant/ Appropriation		Actual Expenditure	Saving(-)	Remarks	
	(₹ in Lakh)					
2401	Crop Husbandry					
104	Agricultural Farms				Less expenditure against BE's mainly in respect of salary component.	
0099	General					
0102	Agriculture Farms(Kashmir)					
	O	2,97.27				
	S	..	2,97.27	2,92.18	(-)5.09	
105	Manures and Fertilisers				Less expenditure against BE's mainly in respect of salary component.	
0099	General					
1430	Development of Local Manurial Resources (Jammu)					
	O	1,38.38				
	S	..	1,38.38	1,32.62	(-)5.76	
119	Horticulture and Vegetable Crops				Less expenditure against BE's in respect of salary component.	
0099	General					
0048	Development of Vegetables (Kashmir Division)					
	O	30,65.10				
	S	..	30,65.10	28,03.95	(-)2,61.15	
800	Other Expenditure				Less expenditure against BE's in respect of salary component.	
0099	General					
0013	Soil Testing Laboratory					
	O	1,05.82				
	S	..	1,05.82	96.56	(-)9.26	
2406	Forestry and Wild Life					
02	<i>Environmental Forestry and Wild Life</i>					
112	Public Gardens				Less expenditure against BE's in respect of salary component.	
0099	General					
1130	Public Garden, Kashmir					
	O	13,41.75				
	S	..	13,41.75	13,34.64	(-)7.11	
2275	Public Gardens, Jammu				Less expenditure against BE's in respect of salary component.	
	O	3,60.25				
	S	..	3,60.25	3,45.79	(-)14.46	

Grant No. 12(Contd.)

Head	Total Grant/ Appropriation		Actual Expenditure	Saving(-)	Remarks
	(₹ in Lakh)				
2415	Agricultural Research and Education				
01	<i>Crop Husbandry</i>				
004	Research				Less expenditure against BE's in respect of salary component.
0099	General				
0033	Agriculture Research Unit(Kashmir)				
	O	1,36.14			
	S	..	1,36.14	1,07.75	(-)28.39
2705	Command Area Development				
603	Command Areas Jammu				Less expenditure against BE's mainly in respect of salary component.
0099	General				
0095	Directorate of Command Area Development(Jammu)				
	O	15,69.49			
	S	..	15,69.49	13,23.33	(-)2,46.16
800	Other Expenditure				Less expenditure against BE's mainly in respect of salary component.
0099	General				
0050	Development of Vegetables (Jammu Division)				
	O	1,61.13			
	S	..	1,61.13	1,49.46	(-)11.67
4	Expenditure under the following Head/Scheme was incurred without Budgetary Provision; reasons for which were not communicated. [July 2020]				
Head			Actual Expenditure (₹ in Lakh)		
2415	Agricultural Research and Education				
80	<i>General</i>				
120	Assistance to Other Institutions				
0099	General				
0040	SKUAST Kashmir			1,03,50.00	

Capital Section

5	In the Capital Voted Section Budgetary provision of ₹48,16.40 lakh proved excessive in view of the final saving of ₹23,92.30 lakh. No portion of final saving of ₹23,92.30 lakh was anticipated and surrendered.				
6	Persistent saving in the Grant occurred during last five years as detailed below:				
	Year	Total Grant/ Appropriation	Actual Expenditure	Saving(-)	
	(₹ in Lakh)				
	2014-2015	4,05,23.05	1,82,52.77	(-)2,22,70.28	
	2015-2016	5,40,50.43	3,60,87.68	(-)1,79,62.75	
	2016-2017	9,49,94.38	3,15,11.99	(-)6,34,82.39	
	2017-2018	9,07,28.41	5,73,35.93	(-)3,33,92.48	
	2018-2019	8,91,56.79	1,52,71.29	(-)7,38,85.50	

Grant No. 12(Contd.)

7	Saving in the Grant occurred under the following Heads/ Schemes; reasons for which were not communicated. [July 2020]				
Head	Total Grant/ Appropriation		Actual Expenditure	Saving(-)	Remarks
	(₹ in Lakh)				
4401	Capital Outlay on Crop Husbandry				
103	Seeds				Less expenditure against BE's in respect of detail heads 021-training and 260- purchase of seed.
0031	Centrally Sponsored Scheme				
0081	Purchase of Seeds (Jammu)				
	O	3,63.00			
	S	..	3,63.00	46.79	(-)3,16.21
0099	General				Less expenditure against BE's in respect of detail head 260-purchase of seed.
0081	Purchase of Seeds (Jammu)				
	O	5,44.00			
	S	..	5,44.00	5,31.33	(-)12.67
0327	Purchase of Seeds (Kashmir)				Less expenditure against BE's in respect of detail head 260-purchase of seed.
	O	154.90			
	S	-	1,54.90	90.92	
113	Agricultural Engineering				Less expenditure against BE's in respect of detail head 020-Machinery equipment.
0031	Centrally Sponsored Scheme				
0054	Improved Agriculture Implements				
	O	12,58.42			
	S	..	12,58.42	1,05.72	(-)11,52.70
4406	Capital Outlay on Forestry and Wild Life				
02	<i>Environmental Forestry and Wild Life</i>				
112	Public Gardens				Less expenditure against BE's in respect of detail head 115-works.
0011	General				
2203	Director Floriculture Jammu				
	O	2,95.47			
	S	..	2,95.47	2,73.32	(-)22.15
4851	Capital Outlay on Village and Small Industries				
107	Sericulture Industries				Less expenditure against BE's in respect of detail head 115-works.
0011	General				
1202	Sericulture				
	O	2,47.75			
	S	..	2,47.75	43.91	(-)2,03.84
8	Saving was counterbalanced by the excess under the following Heads/ Schemes; reasons for which were not communicated. [July 2020]				
Head	Total Grant/ Appropriation		Actual Expenditure	Excess (+)	Remarks
	(₹ in Lakh)				
4401	Capital Outlay on Crop Husbandry				
800	Other expenditure				Excess expenditure over BE's in respect of detail head 115-works.
0011	General				
0039	Director Agriculture (Jammu)				
	O	2,22.43			
	S	..	2,22.43	2,58.31	(+)35.88
0061	Director Agriculture (Kashmir)				Excess expenditure over BE's in respect of detail head 115-works.
	O	2,48.73			
	S	..	2,48.73	6,01.92	
0031	Centrally Sponsored Scheme				Excess expenditure over BE's in respect of detail head 115-works.
2297	Rashtriya Krishi Vikas Yojna				
	O	5.75			
	S	..	5.75	18.87	(+)13.12

Grant No. 12(Concl.)

Head	Total Grant/ Appropriation		Actual Expenditure		Excess (+)	Remarks
	(₹ in Lakh)					
4406	Capital Outlay on Forestry and Wild Life					
02	<i>Environmental Forestry and Wild Life</i>					
112	Public Gardens					Excess expenditure over BE's in respect of detail head 115-works.
0011	General					
1136	Directorate of Floriculture					
	O	3,50.70				
	S	..	3,50.70	3,66.72		
4705	Capital Outlay on Command Area Development					
603	Command Area Jammu					Excess expenditure over BE's in respect of detail head 115-works.
0011	General					
0095	Directorate of Command Area Development(Jammu)					
	O	9.13				
	S	..	9.13	36.70		
9	Entire provision remained un-utilized upto ending 30.10.2019 under the following Heads/Schemes; reasons for which were not communicated. [July 2020]					
Head					Total Grant/ Appropriation	
					(₹ in Lakh)	
4401	Capital Outlay on Crop Husbandry					
108	Commercial Crops					
0031	Centrally Sponsored Scheme					
2393	National Food Security Mission (NFSM)				7,07.12	
800	Other expenditure					
0031	Centrally Sponsored Scheme					
2417	National Mission for Agriculture, Extension and Technology				2,00.00	
4851	Capital Outlay on Village and Small Industries					
107	Sericulture Industries					
0031	Centrally Sponsored Scheme					
2114	National Scheme for Development of Sericulture Industry				2,04.00	
10	Expenditure under the following Heads/Schemes was incurred without Budgetary provisions; reasons for which were not communicated. [July 2020]					
Head					Actual Expenditure	
					(₹ in Lakh)	
4401	Capital Outlay on Crop Husbandry					
800	Other Expenditure					
0011	General					
2416	National Mission for Sustainable Agriculture				1.38	
4402	Capital Outlay on Soil and Water Conservation					
101	Soil Survey and Testing					
0031	Centrally Sponsored Scheme					
0016	Soil Survey Kashmir				4.08	
4705	Capital Outlay on Command Area Development					
602	Command Areas Kashmir					
0011	General					
0116	Directorate of Command Area Development(Kashmir)				39.08	

GRANT NO 13-ANIMAL/SHEEP HUSBANDRY DEPARTMENT

Revenue -

MAJOR HEAD

2403 Animal Husbandry

	Total Grant/ Appropriation	Actual Expenditure	Excess(+) Saving(-)
(₹ in thousand)			
Voted			
Original	3,09,63,02		
		3,09,63,02	(-)26,06,08
Supplementary	..		
Amount surrendered during the year			..

Capital -

MAJOR HEAD

4403 Capital Outlay on Animal Husbandry

Voted

Original	39,63,40		
		39,63,40	(-)32,61,73
Supplementary	..		
Amount surrendered during the year			..

Notes and Comments

Revenue Section

1	In the Revenue Voted Section Budgetary provision of ₹3,09,63.02 lakh proved excessive in view of the final saving of ₹26,06.08 lakh. No portion of final saving of ₹26,06.08 lakh was anticipated and surrendered. Saving in the grant occurred during the last year also.				
2	Persistent Saving in the Grant occurred during the last five years also.				
	Year	Total Grant/ Appropriation	Actual Expenditure	Saving(-)	Remarks
	(₹ in Lakh)				
	2014-2015	3,59,99.34	3,12,36.01	(-)47,63.33	
	2015-2016	4,24,31.90	3,95,63.44	(-)28,68.46	
	2016-2017	4,32,38.93	3,76,16.03	(-)56,22.90	
	2017-2018	4,67,35.29	3,98,69.97	(-)68,65.32	
	2018-2019	5,91,30.54	5,65,19.33	(-)26,11.21	
3	Significant saving in the Grant occurred under the following Head/ Scheme; reasons for which were not communicated. [July 2020]				
	Head	Total Grant/ Appropriation	Actual Expenditure	Saving(-)	Remarks
	(₹ in Lakh)				
	2403	Animal Husbandry			
	001	Direction and Administration			Less expenditure against BE's mainly in respect of salary and detail head 010-M&S.
	0099	General			
	2062	Director Animal Husbandry Jammu			
	O	1,10,11.21			
	S	..	1,10,11.21	79,98.24	
				(-)30,12.97	

Grant No. 13(Contd.)

4	Saving was partly counterbalanced by the excess under the following Head/ Schemes; reasons for which were not communicated. [July 2020]				
Head	Total Grant/ Appropriation		Actual Expenditure	Excess(+)	Remarks
			(₹ in Lakh)		
2403	Animal Husbandry				
001	Direction and Administration				Excess expenditure over BE's in respect of salary component.
0099	General				
0138	Sheep Husbandry Kashmir				
	O	52,36.53			
	S	..	52,36.53	55,34.91	(+)2,98.38
0195	Sheep Husbandry Jammu				Excess expenditure over BE's mainly in respect of salary component.
	O	42,62.18			
	S	..	42,62.18	42,89.88	(+)27.70
0844	Director Animal Husbandry Kashmir				Excess expenditure over BE's mainly in respect of salary component.
	O	1,04,53.10			
	S	..	1,04,53.10	1,05,40.44	
5	Expenditure under the following Head/Schemes was incurred without Budgetary Provision; reasons for which were not communicated. [July 2020]				
Head				Actual Expenditure	
				(₹ in Lakh)	
2403	Animal Husbandry				
101	Veterinary Services and Animal Health				
0099	General				
0155	Hospital and Dispensaries/Director Animal Husbandry Kashmir			5.38	
102	Cattle and Buffalo Development				
0099	General				
0140	Cattle & Buffalo Development/Director Animal Husbandry Kashmir			9.88	
103	Poultry Development				
0099	General				
0119	Poultry Development Schemes/Director Animal Husbandry Kashmir.			1.90	
104	Sheep and Wool Development				
0099	General				
0197	Expansion & Consolidation of Existing Sheep Breeding Farm Kashmir			2.42	
0202	Strengthening of Existing Sheep Breeding Farm Kashmir			3.20	
0794	Sheep Breeding Farm Anderwan Kashmir			1.81	
0842	Establishment of Sheep and Wool Extension Centres Kashmir			1.18	

Grant No. 13(Concl.)
Capital Section

6	In the Capital Voted Section Budgetary provision of ₹39,63.40 lakh proved excessive in view of the final saving of ₹32,61.73 lakh. No portion of final saving of ₹32,61.73 lakh was anticipated and surrendered. Saving in the grant occurred during the last year also.			
7	Saving in the Grant occurred under the following Head/ Schemes; reasons for which were not communicated. [July 2020]			
Head	Total Grant/ Appropriation	Actual Expenditure	Saving(-)	Remarks
	(₹ in Lakh)			
4403	Capital Outlay on Animal Husbandry			
101	Veterinary Services and Animal Health			
0011	General			Less expenditure against BE's mainly in respect of detail head 115-works.
0138	Sheep Husbandry Kashmir (Director Sheep Husbandry Kashmir)			
	O	3,74.83		
	S	..	3,74.83	46.68
				(-)3,28.15
0195	Sheep Husbandry Jammu			Less expenditure against BE's mainly in respect of detail head 115-works.
	O	2,33.20		
	S	..	2,33.20	75.13
				(-)1,58.07
0844	Director Animal Husbandry Kashmir			Less expenditure against BE's mainly in respect of detail head 115-works.
	O	5,76.86		
	S	..	5,76.86	1,64.80
				(-)4,12.06
2062	Director Animal Husbandry Jammu			Less expenditure against BE's mainly in respect of detail head 115-works.
	O	7,43.13		
	S	..	7,43.13	1,05.34
				(-)6,37.79
2402	National Livestock Management Programme			Less expenditure against BE's mainly in respect of detail head 115-works.
	O	86.50		
	S	..	86.50	27.28
				(-)59.22
8	Entire provision remained un-utilized upto ending 30.10.2019 under the following Head/Schemes; reasons for which were not communicated. [July 2020]			
Head	Total Grant/ Appropriation			
	(₹ in Lakh)			
4403	Capital Outlay on Animal Husbandry			
101	Veterinary Services and Animal Health			
0011	General			
1925	Control of Animal Disease			1,14.03
0031	Centrally Sponsored Scheme			
1925	Control of Animal Disease			10,56.90
2402	National Livestock Management Programme			7,77.95
9	Expenditure under the following Head/Schemes was incurred without Budgetary Provision; reasons for which were not communicated. [July 2020]			
Head	Actual Expenditure			
	(₹ in Lakh)			
4403	Capital Outlay on Animal Husbandry			
101	Veterinary Services and Animal Health			
0031	Centrally Sponsored Scheme			
2062	Directorate of Animal Husbandry Jammu			7.23
2499	National Livestock Mission			2,74.40

GRANT NO 14 - REVENUE DEPARTMENT

Revenue -

MAJOR HEADS

2053 District Administration

2070 Other Administrative Services

2235 Social Security & Welfare

2250 Other Social Services

2401 Crop Husbandry

2506 Land Reforms

	Total Grant/ Appropriation	Actual Expenditure	Excess(+) Saving(-)
(₹ in thousand)			
Voted			
Original	3,47,30,61		
		3,47,30,61	2,51,60,45
Supplementary	..		(-95,70,16)
Amount surrendered during the year			..

Capital -

MAJOR HEAD

4059 Capital Outlay on Public Works

Voted

Original	4,71,00		
		4,71,00	-
Supplementary	..		(-4,71,00)
Amount surrendered during the year			..

Notes and Comments

Revenue Section

1	In the Revenue Voted Section Budgetary provision of ₹3,47,30.61 lakh proved excessive in view of the final saving of ₹95,70.16 lakh. No portion of final saving of ₹95,70.16 lakh was anticipated and surrendered. Saving of ₹ 1,18,48.81 lakh in the grant occurred during the last year also.			
2	Significant saving in the Grant occurred under the following Heads/ Schemes; reasons for which were not communicated. [July 2020]			
Head	Total Grant/ Appropriation	Actual Expenditure	Saving(-)	Remarks
(₹ in Lakh)				
2053	District Administration			
094	Other Establishments			Less expenditure against BE's mainly in respect of salary component.
0099	General			
0569	Agrarian Reforms			
	O	9,00.83		
	S	..	9,00.83	5,84.20
				(-3,16.63)
0700	Sub-Divisional Magistrates			Less expenditure against BE's mainly in respect of salary component.
	O	12,43.99		
	S	..	12,43.99	
				(-1,87.52)
1046	Tehsils			Less expenditure against BE's mainly in respect of salary component.
	O	86,80.19		
	S	..	86,80.19	
				(-6,03.46)
1050	Director Land Records			Less expenditure against BE's mainly in respect of salary component.
	O	1,32.33		
	S	..	1,32.33	
				(-39.11)
1052	Revenue Training School			
	O	1,57.26		
	S	..	1,57.26	
				(-32.36)

Grant No. 14(Contd.)

Head	Total Grant/ Appropriation		Actual Expenditure	Saving(-)	Remarks
	(₹ in Lakh)				
2053	District Administration				
094	Other Establishments				Less expenditure against BE's mainly in respect of salary and detail head 017- honorarium.
0099	General				
1058	Collection Charges				
	O	1,78,96.12			
	S	..	1,78,96.12	97,54.57	(-)81,41.55
1059	Consolidation of Holdings				Less expenditure against BE's mainly in respect of salary component.
	O	5,26.78			
	S	..	5,26.78	3,62.25	
1209	Management of Government Estates				Less expenditure against BE's mainly in respect of salary component.
	O	2,13.17			
	S	..	2,13.17	1,78.37	
2205	Settlement Commissioner				Less expenditure against BE's mainly in respect of salary component.
	O	5,75.65			
	S	..	5,75.65	3,55.59	
2310	Sub Divisional Magistrates/Area Development Officers				Less expenditure against BE's mainly in respect of salary component.
	O	1,14.52			
	S	..	1,14.52	87.07	
101	Commissioners				Less expenditure against BE's mainly in respect of salary component.
0099	General				
1048	Divisional Commissioners				
	O	7,15.56			
	S	..	7,15.56	6,01.03	(-)1,14.53
2235	Social Security and Welfare				
60	<i>Other Social Security and Welfare Programmes</i>				
200	Other Programmes				Less expenditure against BE's mainly in respect of detail head 659-Haj Expenses.
0099	General				
0872	Other Schemes				
	O	35.00			
	S	..	35.00	25.00	(-)10.00
3	Saving was partly counterbalanced by the excess under the following Head/ Schemes; reasons for which were not communicated. [July 2020]				
Head	Total Grant/ Appropriation		Actual Expenditure	Excess(+)	Remarks
	(₹ in Lakh)				
2053	District Administration				
093	District Establishments				Excess expenditure over BE's mainly in respect of salary and electricity charges.
0099	General				
1049	Deputy Commissioners				
	O	30,10.36			
	S	..	30,10.36	31,84.16	(+)1,73.80
101	Commissioners				Excess expenditure over BE's mainly in respect of salary and travel expenses.
0099	General				
1051	Financial Commissioner				
	O	2,38.35			
	S	..	2,38.35	3,08.08	(+)69.73
2206	Joint Director Economics & Statistics				Excess expenditure over BE's mainly in respect of salary component.
	O	1,23.83			
	S	..	1,23.83	1,37.71	

Grant No. 14(Concl.)

4	Expenditure under the following Heads/Schemes was incurred without Budgetary Provision; reasons for which were not communicated. [July 2020]		
Head		Actual Expenditure (₹ in Lakh)	
2401	Crop Husbandry		
800	Other Expenditure		
0031	Centrally Sponsored Scheme		
0216	Agriculture Census	38.07	
0748	Timely Reporting Scheme	20.65	
1516	Improvement of Crop Statistics	14.68	
2506	Land Reforms		
102	Consolidation of Holdings		
0099	General		
1059	Consolidation of Holdings	1.26	

Capital Section

5	In the Capital Voted Section entire Budgetary provision of ₹4,71.00 lakh remained un-utilized upto ending 30.10.2019 under the following Head/Schemes; reasons for which were not communicated. [July 2020]. Saving of ₹4,50.43 lakh in the grant occurred during the last year also.		
Head		Total Grant/ Appropriation (₹ in Lakh)	
4059	Capital Outlay on Public Works		
80	<i>General</i>		
201	Acquisition of Land		
0011	General		
1285	Acquisition of Land	2,35.50	
800	Other Expenditure		
0011	General		
1050	Director Land Records	2,35.50	

GRANT NO 15-FOOD, CIVIL SUPPLIES AND CONSUMER AFFAIRS DEPARTMENT

Revenue -

MAJOR HEADS

2408 Food, Storage and Warehousing

3475 Other General Economic Services

	Total Grant/ Appropriation	Actual Expenditure	Excess(+) Saving(-)
(₹ in thousand)			
Voted			
Original	1,05,03,98		
		1,05,03,98	(+)76,18,83
Supplementary	..		
Amount surrendered during the year			..

Capital

MAJOR HEADS

4408 Capital Outlay on Food Storage and Warehousing

5475 Capital Outlay on Other General Economic Services

Voted

Original	35,28,92		
		35,28,92	(-)3,45,34
Supplementary	..		
Amount surrendered during the year			..

Notes and Comments

Revenue Section

1	In the Revenue Voted Section Budgetary provision of ₹1,05,03.98 lakh proved meagre in view of the final excess of ₹76,18.83 lakh. The excess requires regularisation.				
2	Excess in the grant occurred under the following Heads/ Schemes; reasons for which were not communicated. [July 2020]				
Head	Total Grant/ Appropriation	Actual Expenditure	Excess(+)	Remarks	
(₹ in Lakh)					
2408	Food, Storage and Warehousing				
01	<i>Food</i>				
001	Direction and Administration			Excess expenditure over BE's mainly in respect of salary component.	
0099	General				
0397	Consumer Affairs & Public Distribution Jammu				
	O	17,33.48			
	S	..	17,33.48	19,06.27	(+)1,72.79
3475	Other General Economic Services				
106	Regulation of Weights and Measures			Excess expenditure over BE's mainly in respect of salary component.	
0099	General				
1063	Controller, Legal Meterology				
	O	5,21.98			
	S	..	5,21.98	5,30.64	(+)8.66

Grant No. 15(Contd.)

3	Significant saving in the Grant occurred under the following Head/ Schemes; reasons for which were not communicated. [July 2020]				
Head	Total Grant/ Appropriation		Actual Expenditure	Saving(-)	Remarks
	(₹ in Lakh)				
2408	Food, Storage and Warehousing				
<i>01</i>	<i>Food</i>				
001	Direction and Administration				Less expenditure against BE's mainly in respect of salary component.
0099	General				
0383	Consumer Affairs & Public Distribution Kashmir.				
	O	80,97.74			
	S	..	80,97.74	63,57.07	(-)17,40.67
<i>02</i>	<i>Storage and Warehousing</i>				
800	Other Expenditure				Nil expenditure against BE's in respect of detail head 009- rent rates and taxes.
0099	General				
0942	Strengthening of P.D.S. (J&K State Consumer Protection Commission)				
	O	1,50.78			
	S	..	1,50.78	1,39.52	(-)11.26
4	Expenditure under the following Heads/Schemes was incurred without Budgetary Provision; reasons for which were not communicated. [July 2020]				
Head				Actual Expenditure	
				(₹ in Lakh)	
2408	Food, Storage and Warehousing				
<i>01</i>	<i>Food</i>				
101	Procurement and Supply				
0031	Centrally Sponsored Scheme				
0942	Strengthening of P.D.S. (J&K State Consumer Protection Commission)			88,65.48	
<i>02</i>	<i>Storage and Warehousing</i>				
101	Rural Godowns Programme				
0031	Centrally Sponsored Scheme				
0942	Strengthening of P.D.S (J&K State Consumer Protection Commission)			2,75.41	
3475	Other General Economic Services				
115	Financial Support for Infrastructure Development				
0099	General				
1880	Infrastructural Development			50.00	

Grant No. 15(Concl.)
Capital Section

5	In the Capital Voted Section Budgetary provision of ₹35,28.92 lakh proved excessive in view of the final saving of ₹3,45.34 lakh. No portion of final saving of ₹3,45.34 lakh was anticipated and surrendered. Saving in the grant occurred during the last year also.				
6	Consequent upon the abolition of Nomenclature as Plan/Non-Plan expenditure, the Budget Estimates in respect of Revenue expenditure Heads of Accounts were required to be classified under Group Head 0099-General and Capital Heads of accounts were required to be booked against Group Head 0011-General. But the Budget estimates in respect of Capital Head of Account viz M.H 4408- Capital Outlay on Food Storage and Warehousing is still appearing under Group Head 0099-General. Accordingly, the Drawing and Disbursing Officers have booked the expenditure under Group Head 0099- General in respect of Capital Heads of Expenditure.				
7	Saving in the Grant occurred under the following Head/ Schemes; reasons for which were not communicated. [July 2020]				
Head	Total Grant/ Appropriation		Actual Expenditure	Saving(-)	Remarks
	(₹ in Lakh)				
4408	Capital Outlay on Food Storage and Warehousing				
01	<i>Food</i>				
101	Procurement and Supply				Less expenditure against BE's in respect of detail head 311- cost price.
0099	General				
2161	Wheat Jammu				
	O	16,50.00			
	S	..	16,50.00	16,05.13	(-)44.87
02	<i>Storage and Warehousing</i>				
800	Other Expenditure				Less expenditure against BE's in respect of detail head 115-works.
0011	General				
0508	Consumer Affairs and Public Distribution Department				
	O	2,25.00			
	S	..	2,25.00	28.81	(-)1,96.19
8	Entire provision remained un-utilized upto ending 30.10.2019 under the following Heads/Schemes; reasons for which were not communicated. [July 2020]				
Head	Total Grant/ Appropriation				
	(₹ in Lakh)				
4408	Capital Outlay on Food Storage and Warehousing				
02	<i>Storage and Warehousing</i>				
800	Other Expenditure				
0031	Centrally Sponsored Scheme				
0508	Consumer Affairs and Public Distribution Department			55.17	
5475	Capital Outlay on Other General Economic Services				
112	Statistics				
0011	General				
0564	Survey and Statistics			48.75	

GRANT NO 16-PUBLIC WORKS DEPARTMENT

Revenue -

MAJOR HEADS

2059 Public Works

2216 Housing

3054 Roads and Bridges

	Total Grant/ Appropriation	Actual Expenditure	Excess(+) Saving(-)
(₹ in thousand)			
Voted			
Original	6,20,39,70		
		6,20,39,70	5,74,85,68
Supplementary	..		(-)45,54,02
Amount surrendered during the year			..

Capital -

MAJOR HEADS

4059 Capital Outlay on Public Works

5054 Capital Outlay on Roads and Bridges

Voted

Original	8,04,23,18		
		8,04,23,18	5,80,69,83
Supplementary	..		(-)2,23,53,35
Amount surrendered during the year			..

Notes and Comments

Revenue Section

1	In the Revenue Voted Section Budgetary provision of ₹6,20,39.70 lakh proved excessive in view of the final saving of ₹45,54.02 lakh. No portion of final saving of ₹45,54.02 lakh was anticipated and surrendered.				
2	Significant saving in the Grant occurred under the following Heads/ Schemes; reasons for which were not communicated. [July 2020]				
Head	Total Grant/ Appropriation	Actual Expenditure	Saving(-)	Remarks	
(₹ in Lakh)					
2059	Public Works				
80	<i>General</i>				
001	Direction and Administration			Less expenditure against BE's mainly in respect of salary component.	
0099	General				
1034	Chief Engineer Mechanical Engineering Deptt. Jammu with Circle & Divisional Offices				
	O	28,72.50			
	S	..	28,72.50	18,11.93	
				(-)10,60.57	
1035	Chief Engineer R & B Department Kashmir with Circle & Divisional Offices			Less expenditure against BE's mainly in respect of salary component.	
	O	2,50,63.15			
	S	..	2,50,63.15		1,65,79.91
				(-)84,83.24	
1041	Chief Engineer Mechanical Engineering Deptt., (Kashmir)			Less expenditure against BE's mainly in respect of salary component.	
	O	26,61.51			
	S	..	26,61.51		23,14.37
				(-)3,47.14	
1042	Chief Engineer R & B Jammu with Circle & Divisional Offices including Migrants			Less expenditure against BE's mainly in respect of salary component.	
	O	1,40,47.75			
	S	..	1,40,47.75		1,02,05.83
				(-)38,41.92	

Grant No. 16(Contd.)

Head	Total Grant/ Appropriation		Actual Expenditure	Saving(-)	Remarks
	(₹ in Lakh)				
2059	Public Works				
80	<i>General</i>				
001	Direction and Administration				Less expenditure against BE's mainly in respect of salary component.
0099	General				
1044	Stores Procurement Department				
	O	5,39.76			
	S	..	5,39.76	3,95.78	(-)1,43.98
1281	Designs Directorate				Less expenditure against BE's mainly in respect of salary component.
	O	8,86.95			
	S	..	8,86.95	7,75.03	
2181	Prime Minister Gram Sadak Yojana				Less expenditure against BE's mainly in respect of salary component.
	O	29,99.31			
	S	..	29,99.31	18,94.41	
2275	Chief Engineer PMGSY(Jammu)				Less expenditure against BE's mainly in respect of salary component.
	O	31,53.91			
	S	..	31,53.91	26,35.00	
2216	Housing				
01	<i>Government Residential Buildings</i>				
700	Other Housing				Less expenditure against BE's in respect of detail head 023-M&R.
0099	General				
1029	Roads & Buildings Department, Jammu				
	O	3,75.00			
	S	..	3,75.00	2,93.47	(-)81.53
1040	Roads & Buildings Department Kashmir				Less expenditure against BE's in respect of detail head 023-M&R.
	O	3,75.00			
	S	..	3,75.00	3,14.41	
3054	Roads and Bridges				
80	<i>General</i>				
001	Direction and Administration				Less expenditure against BE's in respect of detail head 023-M&R.
0099	General				
1027	R&B Department Jammu				
	O	42,44.81			
	S	..	42,44.81	39,78.40	(-)2,66.41
1028	R&B Department Kashmir				Less expenditure against BE's in respect of detail head 023-M&R.
	O	44,36.07			
	S	..	44,36.07	38,34.83	
2181	Chief Engineer PMGSY Kashmir				Less expenditure against BE's in respect of detail head 449-snow clearance.
	O	82.50			
	S	..	82.50	68.48	
2342	P M R P Roads				Less expenditure against BE's mainly in respect of salary component.
	O	51.48			
	S	..	51.48	16.35	

Grant No. 16(Contd.)

3	Saving was partly counterbalanced by the excess under the following Head/ Scheme; reasons for which were not communicated. [July 2020]				
Head	Total Grant/ Appropriation		Actual Expenditure	Excess(+)	Remarks
	(₹ in Lakh)				
3054	Roads and Bridges				
80	<i>General</i>				
001	Direction and Administration				Excess expenditure over BE's in respect of detail head 449-snow clearance.
0099	General				
2275	Chief Engineer PMGSY(Jammu)				
	O	1,60.00			
	S	..	1,60.00	1,94.72 (+)34.72	
4	In deviation from the list of Major and Minor Head of Accounts, the provision for ₹ 3,75.00 Lakh and ₹ 3,75.00 Lakh against Sub-Head 1029- Roads and Buildings Department, Jammu and Sub-Head 1040-Roads and buildings Kashmir respectively was placed under Sub-Major Head 01-Government Residential Buildings and Minor Head 700- Other Housing.				

Capital Section

5	In the Capital Voted Section Budgetary provision of ₹8,04,23.18 lakh proved excessive in view of the final saving of ₹2,23,53.35 lakh. No portion of final saving of ₹2,23,53.35 lakh was anticipated and surrendered.				
6	Persistent saving in the Grant occurred during the last five years also as detailed below:-				
	Year	Total Grant/ Appropriation	Actual Expenditure	Savings(-)	
(₹ in Lakh)					
	2014-2015	12,30,80.97	8,69,83.77	(-)3,60,99.20	
	2015-2016	16,85,27.68	11,78,68.24	(-)5,06,59.44	
	2016-2017	18,56,99.50	14,36,57.09	(-)4,20,42.41	
	2017-2018	20,05,99.50	18,11,09.52	(-)1,94,89.98	
	2018-2019	23,61,49.70	11,03,13.17	(-)12,58,36.53	
7	Saving in the Grant occurred under the following Heads/ Schemes; reasons for which were not communicated. [July 2020]				
Head	Total Grant/ Appropriation		Actual Expenditure	Saving (-)	Remarks
	(₹ in Lakh)				
4059	Capital Outlay on Public Works				
01	<i>Office Buildings</i>				
001	Direction and Administration				Less expenditure against BE's in respect of detail head 115-works.
0011	General				
1270	Mechanical Engineering Jammu				
	O	46.00			
	S	..	46.00	(-)15.48	
1276	Mechanical Engineering Kashmir				Less expenditure against BE's in respect of detail head 115-works.
	O	2,49.50			
	S	..	2,49.50	(-)55.35	
5054	Capital Outlay on Roads and Bridges				
03	<i>State Highways</i>				
101	Bridges				Less expenditure against BE's in respect of detail head 115-works.
0031	Centrally Sponsored Scheme				
2181	Prime Minister's Gramin Sadak Yojana (PMGSY) Roads				
	O	3,92,50.00			
	S	..	3,92,50.00	(-)2,09,13.90	

Grant No. 16(Contd.)

Head	Total Grant/ Appropriation		Actual Expenditure		Saving (-)	Remarks
	(₹ in Lakh)					
5054	Capital Outlay on Roads and Bridges					
05	<i>Roads</i>					
337	Roads Works					Less expenditure against BE's in respect of detail head 115- works.
0011	General					
2342	PMRP Roads					
	O	10,00.00				
	S	..	10,00.00	7,97.42	(-)2,02.58	
2444	Cities & Towns					
	O	1,35,00.00				
	S	..	1,35,00.00	1,25,05.70	(-)9,94.30	
8	Significant excess occurred under the following Heads/ Schemes; reasons for which were not communicated. [July 2020]					
Head	Total Grant/ Appropriation		Actual Expenditure		Excess (+)	Remarks
	(₹ in Lakh)					
4059	Capital Outlay on Public Works					
01	<i>Office Buildings</i>					
001	Direction and Administration					Excess expenditure over BE's in respect of detail head 115- works.
0011	General					
1027	R&B Department Jammu					
	O	30,11.79				
	S	..	30,11.79	39,66.41	(+)9,54.62	
1028	R&B Department Kashmir					Excess expenditure over BE's in respect of detail head 115- works.
	O	31,48.48				
	S	..	31,48.48	38,43.66	(+)6,95.18	
1281	Designs Directorate					
	O	17.85				
	S	..	17.85	19.40	(+)1.55	
60	<i>Other Buildings</i>					
800	Other Expenditure					Excess expenditure over BE's in respect of detail head 115- works.
0011	General					
1717	Non Functional Buildings(PWD) Jammu					
	O	1,52.45				
	S	..	1,52.45	2,75.21	(+)1,22.76	
1899	Non Functional Buildings(PWD) Kashmir					Excess expenditure over BE's in respect of detail head 115- works.
	O	3,04.24				
	S	..	3,04.24	3,19.84	(+)15.60	
5054	Capital Outlay on Roads and Bridges					
03	<i>State Highways</i>					
101	Bridges					Excess expenditure over BE's in respect of detail head 115- works.
0011	General					
1718	Reconstruction of Bridges					
	O	10,07.87				
	S	..	10,07.87	20,71.12	(+)10,63.25	
2181	Prime Minister's Gramin Sadak Yojana Roads					Excess expenditure over BE's in respect of detail head 115- works.
	O	82,25.00				
	S	..	82,25.00	82,64.60	(+)39.60	

Grant No. 16(Contd.)

9	Entire provision remained un-utilized upto ending 30.10.2019 under the following Head/Schemes; reasons for which were not communicated. [July 2020]		
Head		Total Grant/ Appropriation (₹ in Lakh)	
4059	Capital Outlay on Public Works		
<i>01</i>	<i>Office Buildings</i>		
001	Direction and Administration		
0031	Centrally Sponsored Scheme		
1027	R&B Department Jammu	45,00.00	
1028	R&B Department Kashmir	60,10.00	
10	Expenditure under the following Head/Schemes was incurred without Budgetary Provision; reasons for which were not communicated. [July 2020]		
Head		Actual Expenditure (₹ in Lakh)	
5054	Capital Outlay on Roads and Bridges		
<i>05</i>	<i>Roads</i>		
337	Roads Works		
0011	General		
0515	Constructions	72,14.19	
2471	Ring Roads	2,31.51	
11	Although no portion of the provision was distinctly earmarked for transfer to Reserve Fund Deposit Account under Major Head 3054-Roads and Bridges, yet an amount of ₹1,20,84.00 lakh was transferred to the Fund Account resulting in excess over the provision in the Revenue Section; reasons for which were not communicated.		

Grant No. 16(Contd.)

12	Suspense Transactions: - The expenditure in the Grant includes ₹ Nil lakh under the Head 'Suspense'. The nature of transactions under the Head Suspense and Accounting procedure has been explained in Note 4 of Grant No.5-Ladakh Affairs Department. An analysis of transaction accounted for under the Head in this Grant during 2019-20 (upto 30.10.2019) together with the opening and closing balances is given below:			
Major Head of Account/Particulars	Opening Balance as on 1st April 2019	Debits 2019-2020 (upto 30.10.2019)	Credits 2019-2020 (upto 30.10.2019)	Closing Balance as on 30th October 2019
(₹ in lakh)				
2059-Public Works -				
Purchases	(-)13,48.51	-	-	(-)13,48.51
Stock	47,09.42	-	-	47,09.42
Misc. P.W. Advance	9,03.02	-	-	9,03.02
Workshop Suspense	0.28	-	-	0.28
Total	42,64.21	-	-	42,64.21
2216-Housing-				
Purchases	(-)9.37	-	-	(-)9.37
Stock	61.60	-	-	61.60
Misc. P.W. Advance	0.89	-	-	0.89
Workshop Suspense	(-)2.09	-	-	(-)2.09
Total	51.03	-	-	51.03
3054-Roads and Bridges-				
Purchases	(-)1,17.88	-	-	(-)1,17.88
Stock	(-)3,76.99	-	-	(-)3,76.99
Misc. P.W. Advance	1,11.05	-	-	1,11.05
Workshop Suspense	0.01	-	-	0.01
Total	(-)3,83.81	-	-	(-)3,83.81
4059-Capital Outlay on Public Works-				
Purchase	-	-	-	-
Stock	0.11	-	-	0.11
Misc. P.W. Advance	-	-	-	-
Workshop Suspense	-	-	-	-
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
Workshop Suspense	-	-	-	-
Total	5.07	-	-	5.07

Grant No. 16(Concl.)

13	Review of Tools and Plant, Establishment Charges of the Public Works Department: - The percentage of expenditure on Establishment of Tools and Plant to the Works Outlay in the Public Works Department during 2017-18 to 2019-20 (upto ending 30.10.2019) 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).					
Head of Account and Year	Works Outlay	Establishment Charges	Percentage of Establishment Charges to Works Outlay	Tools and Plant Charges	Percentage of Tools and Plant Charges to Works Outlay	
					(₹ in Lakh)	
2059-Public Works						
2017-18	29,85.41	4,92,71.08	16,50.40	25.60	0.09	
2018-19	33,30.56	7,15,68.51	21,48.84	10.64	0.32	
2019-20	18,25.86	3,47,86.39	19,05.20	-	-	
2216-Housing						
2017-18	3,34.67	-	-	-	-	
2018-19	7,71.79	-	-	-	-	
2019-20	6,07.88	-	-	-	-	
3054-Roads and Bridges						
2017-18	-	-	-	-	-	
2018-19	1,00,24.85	16,38,19.48	16,34.13	-	-	
2019-20	81,65.19	2,02,65.54	2,48.19	-	-	
4059-Capital Outlay on Public Works						
2017-18	2,45,37.11	-	-	-	-	
2018-19	3,04,43.36	-	-	-	-	
2019-20	86,49.19	-	-	-	-	
5054-Capital Outlay on Roads and Bridges						
2017-18	15,65,72.00	-	-	-	-	
2018-19	7,98,69.81	-	-	-	-	
2019-20	4,94,20.64	-	-	-	-	
14	Central Road Fund (Subvention)					
	<p>Out of proceeds of Excise duties on Motor Spirits earmarked for Road Development, the Central Government has constituted a Fund named as Central Road Fund. Out of this Fund amounts are allocated by the Government of India to the State Government, by crediting to Grant-in-Aid (CRF subvention) in the State Government account. The allocation is credited to Major Head 8449-Other Deposits Subvention from Central Road Fund by Contra debit to Major Head 3054-Roads and Bridges. Such of the expenditure under this Head is to be met out of the allocation (Other than those from Reserve) and is set off by transfer of an equivalent amount from the Deposit Head viz. 8449-Other deposits Subvention from Central Road Fund.</p> <p>Total allocation made by the Government of India to the Jammu and Kashmir Government during the year 2019-20 is ₹ 1,20,84.00 lakh against which the actual amount disbursed by the State Government is ₹ 72,17.21 lakh ending 30th October, 2019, leaving closing balance of ₹ 5,73,32.93 lakh with opening balance on 01.04.2019 as ₹ 5,24,66.14 lakh.</p>					

GRANT NO 17-HEALTH AND MEDICAL EDUCATION DEPARTMENT

Revenue -

MAJOR HEADS

2210 Medical and Public Health

2211 Family Welfare

	Total Grant/ Appropriation	Actual Expenditure	Excess(+) Saving(-)
	(₹ in thousand)		
Voted			
Original	22,16,17,75		
		22,16,17,75	19,44,42,45
Supplementary	..		(-)2,71,75,30
Amount surrendered during the year			..

Capital -

MAJOR HEAD

4210 Capital Outlay on Medical and Public Health

Voted

Original	60,88,52			
		60,88,52	1,49,09,28	(+)88,20,76
Supplementary	..			
Amount surrendered during the year				..

Notes and Comments

Revenue Section

1	In the Revenue Voted Section Budgetary provision of ₹ 22,16,17.75 lakh proved excessive in view of the final saving of ₹ 2,71,75.30 lakh. No portion of final saving of ₹ 2,71,75.30 lakh was anticipated and surrendered. Saving occurred during the last two years also.				
2	Significant saving in the Grant occurred under the following Heads/ Schemes; reasons for which were not communicated. [July 2020]				
Head	Total Grant/ Appropriation	Actual Expenditure	Saving(-)	Remarks	
	(₹ in Lakh)				
2210	Medical and Public Health				
01	<i>Urban Health Services - Allopathy</i>				
001	Direction and Administration				
0099	General				
0579	Gandhinagar Hospital Jammu				
	O	8,41.02		Less expenditure against BE's mainly in respect of salary component.	
	S	..	8,41.02		7,11.89
				(-)1,29.13	
0602	State Health Transport Organization Jammu				
	O	1,07.35		Less expenditure against BE's mainly in respect of salary and detail head 014- POL.	
	S	..	1,07.35		92.28
				(-)15.07	
0610	District T.B.Officer and Clinics Jammu				
	O	5,95.28		Less expenditure against BE's mainly in respect of salary component.	
	S	..	5,95.28		5,30.56
				(-)64.72	
0618	District Medical Officers Jammu (H .S.)				
	O	3,80.92		Less expenditure against BE's mainly in respect of travel expenses and electricity charges.	
	S	..	3,80.92		3,70.18
				(-)10.74	
0630	State T.B.Office, Jammu				
	O	23.15		Less expenditure against BE's mainly in respect of salary component.	
	S	..	23.15		7.25
				(-)15.90	
0636	Direction and Administration Jammu (DHSJ)				
	O	84,99.15		Less expenditure against BE's mainly in respect of salary component.	
	S	..	84,99.15		64,78.77
				(-)20,20.38	

Grant No. 17(Contd.)

Head	Total Grant/ Appropriation		Actual Expenditure	Saving(-)	Remarks
	(₹ in Lakh)				
2210	Medical and Public Health				
01	<i>Urban Health Services - Allopathy</i>				
001	Direction and Administration				Less expenditure against BE's mainly in respect of detail head 081-drugs and instruments.
0099	General				
0638	Direction Office Kashmir (DHKS)				
	O	64,02.39			
	S	..	64,02.39	62,04.02	(-)1,98.37
104	Medical Stores Depots				Less expenditure against BE's mainly in respect of salary and detail head 023- maintenance and repairs.
0099	General				
1279	Medical Stores Department Jammu				
	O	1,60.99			
	S	..	1,60.99	1,33.74	(-)27.25
109	School Health Scheme				Less expenditure against BE's mainly in respect of salary component.
0099	General				
0591	School Health Schemes Jammu				
	O	32.61			
	S	..	32.61	27.56	(-)5.05
0643	Other Health Schemes School Health Kashmir				Less expenditure against BE's in respect of salary component.
	O	99.87			
	S	..	99.87	78.39	
110	Hospital and Dispensaries				Less expenditure against BE's mainly in respect of salary component.
0099	General				
0557	C D Hospital Jammu				
	O	9,92.41			
	S	..	9,92.41	8,38.73	
0559	Chitranjan Dass Mobile Hospital				Less expenditure against BE's mainly in respect of salary component.
	O	2,56.77			
	S	..	2,56.77	1,97.16	
0562	Improvement and Opening of New Dispensaries Jammu				Less expenditure against BE's mainly in respect of salary component.
	O	30,88.06			
	S	..	30,88.06	24,46.28	
0567	Government Hospital for Bone Joint Surgery Srinagar				Less expenditure against BE's mainly in respect of salary component.
	O	13,42.75			
	S	..	13,42.75	10,55.84	
0568	Lall Dedd Hospital for Women Srinagar				Less expenditure against BE's mainly in respect of salary component.
	O	25,28.50			
	S	..	25,28.50	21,71.13	
0576	Improvement and Opening of New Dispensaries				Less expenditure against BE's mainly in respect of salary component.
	O	2,38.45			
	S	..	2,38.45	1,88.25	
0585	Sub District Hospitals Jammu				Less expenditure against BE's mainly in respect of salary component.
	O	58,00.11			
	S	..	58,00.11	48,21.84	
0622	Sub District Hospitals Kashmir				Less expenditure against BE's mainly in respect of detail head 023- maintenance and repairs.
	O	76,77.28			
	S	..	76,77.28	76,69.86	

Grant No. 17(Contd.)

Head	Total Grant/ Appropriation		Actual Expenditure	Saving(-)	Remarks
	(₹ in Lakh)				
2210	Medical and Public Health				
01	Urban Health Services - Allopathy				
110	Hospital and Dispensaries				Less expenditure against BE's mainly in respect of salary component.
0099	General				
0625	S.M.H.S.Hospital Srinagar				
	O	51,52.40			
	S	..	51,52.40	45,66.51	(-)5,85.89
0660	C.D.Hospital Srinagar				Less expenditure against BE's mainly in respect of salary component.
	O	9,73.80			
	S	..	9,73.80	7,97.34	
0662	Government Psychiatric Hospital Jammu				Less expenditure against BE's mainly in respect of salary component.
	O	3,44.74			
	S	..	3,44.74	2,70.60	
0678	Associated Hospital Srinagar				Less expenditure against BE's mainly in respect of salary component.
	O	1,19.30			
	S	..	1,19.30	95.58	
0680	Medical College Hospital, Jammu				Less expenditure against BE's mainly in respect of salary component.
	O	52,73.53			
	S	..	52,73.53	41,55.46	
0688	Government Psychiatric Hospital Srinagar				Less expenditure against BE's mainly in respect of salary component.
	O	6,96.60			
	S	..	6,96.60	4,59.28	
1293	S M G S Hospital Jammu				Less expenditure against BE's mainly in respect of salary component.
	O	36,09.31			
	S	..	36,09.31	28,62.06	
1529	Administrator Associated Hospitals Jammu				Less expenditure against BE's mainly in respect of salary component.
	O	9,07.62			
	S	..	9,07.62	8,72.71	
1553	Children Hospital Srinagar				Less expenditure against BE's mainly in respect of salary component.
	O	9,35.77			
	S	..	9,35.77	8,45.53	
1758	Sanat Nagar Hospital				Less expenditure against BE's mainly in respect of salary component.
	O	1,28.76			
	S	..	1,28.76	76.18	
1764	G.B Pant Hospital				Less expenditure against BE's mainly in respect of salary component.
	O	8,04.75			
	S	..	8,04.75	5,10.88	
2261	Chitranjan Dass Mobile Hospital				Less expenditure against BE's in respect of salary component.
	O	41.00			
	S	..	41.00	20.34	
200	Other Health Scheme				Less expenditure against BE's mainly in respect of salary component.
0099	General				
0641	Integration Child Development Schemes Jammu				
	O	3,92.76			
	S	..	3,92.76	3,59.75	(-)33.01

Grant No. 17(Contd.)

Head	Total Grant/ Appropriation		Actual Expenditure	Saving(-)	Remarks
	(₹ in Lakh)				
2210	Medical and Public Health				
02	<i>Urban Health Services - Other Systems of Medicine</i>				
101	Ayurveda				Less expenditure against BE's mainly in respect of salary component.
0099	General				
0667	Unani and Ayurvedic Dispensaries Kashmir (ISM)				
	O	36,12.54			
	S	..	36,12.54	34,76.02	(-)1,36.52
0681	Direction and Administration (Director ISM J&K)				Un-utilised budget in respect of detail head 081-Drugs and instruments.
	O	2,20.68			
	S	..	2,20.68	1,63.55	(-)57.13
1315	Bedded Hospital Ayurvedic Jammu				Less expenditure against BE's mainly in respect of salary component.
	O	1,80.50			
	S	..	1,80.50	1,68.57	(-)11.93
103	Unani				Less expenditure against BE's mainly in respect of salary component.
0099	General				
1837	Medical Store I S M Jammu				
	O	71.13			
	S	..	71.13	52.88	(-)18.25
03	<i>Rural Health Services - Allopathy</i>				
101	Health Sub Centres				Less expenditure against BE's in respect of salary component.
0099	General				
0580	Sub Centres Kashmir				
	O	41,65.53			
	S	..	41,65.53	41,50.57	(-)14.96
0581	Sub Centre Jammu				Un-utilised budget in respect of detail head 081-Drugs and instruments.
	O	34,84.89			
	S	..	34,84.89	34,53.26	(-)31.63
103	Primary Health Centres (Basic Services)				Less expenditure against BE's mainly in respect of salary component.
0099	General				
0644	Primary Health Centre Srinagar				
	O	1,47,99.14			
	S	..	1,47,99.14	1,28,50.09	(-)19,49.05
0649	Primary Health Centre R S Pora (Medical College Jammu)				Less expenditure against BE's mainly in respect of salary and detail head 008-electricity charges.
	O	2,60.42			
	S	..	2,60.42	2,00.23	(-)60.19
2262	Primary Health Centres Jammu(Kot Bhalwal)				Less expenditure against BE's mainly in respect of salary component.
	O	88,50.56			
	S	..	88,50.56	83,71.33	(-)4,79.23
110	Hospitals and Dispensaries				Less expenditure against BE's mainly in respect of salary component.
0099	General				
0577	Mobile Medical Units Jammu				
	O	1,27.65			
	S	..	1,27.65	95.27	(-)32.38
0696	Unani Ayurvedic Dispensaries Jammu				Less expenditure against BE's mainly in respect of salary component.
	O	30,05.93			
	S	..	30,05.93	26,90.64	(-)3,15.29

Grant No. 17(Contd.)

Head	Total Grant/ Appropriation		Actual Expenditure		Saving(-)	Remarks
	(₹ in Lakh)					
2210	Medical and Public Health					
05	<i>Medical Education, Training and Research</i>					
105	Allopathy					Less expenditure against BE's mainly in respect of salary component.
0099	General					
0166	Medical College Jammu					
	O	1,21,38.39				
	S	..	1,21,38.39	90,86.38	(-)30,52.01	
0305	Medical College Srinagar					Less expenditure against BE's mainly in respect of salary component.
	O	1,13,94.48				
	S	..	1,13,94.48	95,24.77	(-)18,69.71	
0586	Sher-I-Kashmir Institute of Medical Science (Hajan Block)					Less expenditure against BE's mainly in respect of salary component.
	O	8,15.45				
	S	..	8,15.45	7,42.23	(-)73.22	
0590	Institute of Medical Sciences Srinagar					Less expenditure against BE's mainly in respect of salary component.
	O	2,20,92.06				
	S	..	2,20,92.06	2,01,19.24	(-)19,72.82	
0592	A M T School Srinagar					Less expenditure against BE's mainly in respect of salary and detail head 079-stipend and scholarship.
	O	1,57.78				
	S	..	1,57.78	1,02.83	(-)54.95	
0679	Principal Dental College Srinagar					Less expenditure against BE's mainly in respect of salary component.
	O	14,97.24				
	S	..	14,97.24	13,10.29	(-)1,86.95	
0682	A M T School Jammu					Less expenditure against BE's mainly in respect of salary component.
	O	2,20.96				
	S	..	2,20.96	1,60.91	(-)60.05	
1756	T.B Demonstration Cum Training Centers					Less expenditure against BE's mainly in respect of salary component.
	O	1,31.62				
	S	..	1,31.62	1,24.17	(-)7.45	
2023	Dental College Jammu					Less expenditure against BE's mainly in respect of salary component.
	O	13,35.89				
	S	..	13,35.89	9,34.49	(-)4,01.40	
2453	New Medical Colleges					Less expenditure against BE's mainly in respect of salary and detail head 011-books and publication.
	O	66,02.10				
	S	..	66,02.10	35,47.59	(-)30,54.51	
06	<i>Public Health</i>					
101	Prevention and Control of Diseases					Less expenditure against BE's mainly in respect of salary component.
0099	General					
0603	Malaria Control Programme Jammu					
	O	13,08.92				
	S	..	13,08.92	12,39.21	(-)69.71	
1300	S E T Medical(SPM)					Less expenditure against BE's mainly in respect of salary component.
	O	4,58.21				
	S	..	4,58.21	3,53.58	(-)1,04.63	
2263	Anti V.D/STD Control Organisation					Less expenditure against BE's in respect of salary component.
	O	35.00				
	S	..	35.00	29.74	(-)5.26	

Grant No. 17(Contd.)

Head	Total Grant/ Appropriation		Actual Expenditure	Saving(-)	Remarks
	(₹ in Lakh)				
2210	Medical and Public Health				
06	Public Health				
102	Prevention of Food Adulteration				Less expenditure against BE's mainly in respect of salary component.
0099	General				
0648	Food Laboratories Kashmir				
	O	64.41			
	S	..	64.41	34.49	(-)29.92
2479	Food Safety Appellate Tribunal Jammu				Less expenditure against BE's mainly in respect of salary component.
	O	39.35			
	S	..	39.35	33.47	
104	Drug Control				Less expenditure against BE's mainly in respect of salary component.
0099	General				
0633	Semi-Medical AID Centres Kashmir				
	O	2,02.76			
	S	..	2,02.76	1,96.83	(-)5.93
0654	Deputy Controller Drugs And Food Jammu				Less expenditure against BE's mainly in respect of salary component.
	O	3,19.56			
	S	..	3,19.56	2,55.47	
0658	Deputy Controller and Food Control Organisation Kashmir				Less expenditure against BE's mainly in respect of salary component.
	O	3,69.54			
	S	..	3,69.54	3,28.02	
1294	Controller Drugs and Food J&K Control Organisation				Less expenditure against BE's mainly in respect of salary component.
	O	1,91.09			
	S	..	1,91.09	1,74.67	
107	Public Health Laboratories				Less expenditure against BE's mainly in respect of salary component.
0099	General				
0626	Head Quarter Laboratories S T D				
	O	69.36			
	S	..	69.36	47.17	(-)22.19
0656	Drugs Laboratory Kashmir				Less expenditure against BE's mainly in respect of salary component.
	O	1,43.13			
	S	..	1,43.13	1,20.66	
0676	District Headquarter Laboratories STD				Less expenditure against BE's mainly in respect of salary component.
	O	78.60			
	S	..	78.60	70.94	
0689	Muffasil Sanitation Preventive Organisation Set Centre Central Laboratory Srinagar				Less expenditure against BE's mainly in respect of salary component.
	O	45.00			
	S	..	45.00	40.00	
2267	District Headquarter Laboratories STD				Less expenditure against BE's mainly in respect of salary component.
	O	1,34.86			
	S	..	1,34.86	1,08.49	

Grant No. 17(Contd.)

Head	Total Grant/ Appropriation		Actual Expenditure	Saving(-)	Remarks
	(₹ in Lakh)				
2210	Medical and Public Health				
06	<i>Public Health</i>				
200	Other Systems				Less expenditure against BE's mainly in respect of salary component.
0099	General				
0565	Rehbar-I-Sehat Kashmir				
	O	1,12.81			
	S	..	1,12.81	97.86	(-)14.95
0620	Rehbar-I-Sehat Jammu				Less expenditure against BE's mainly in respect of salary component.
	O	1,68.91			
	S	..	1,68.91	1,03.69	
2211	Family Welfare				
001	Direction and Administration				Less expenditure against BE's mainly in respect of salary component.
0099	General				
2204	Director Family Welfare (J&K)				
	O	6,36.21			
	S	..	6,36.21	3,14.84	(-)3,21.37
003	Training				Less expenditure against BE's mainly in respect of salary component.
0099	General				
2204	Director Family Welfare				
	O	92.90			
	S	..	92.90	26.39	(-)66.51
101	Rural Family Welfare Services				Less expenditure against BE's mainly in respect of salary component.
0031	Centrally Sponsored Scheme				
0581	Sub Centre Jammu				
	O	98,86.14			
	S	..	98,86.14	46,68.44	(-)52,17.70
1769	State Family Welfare Bureau				Less expenditure against BE's mainly in respect of salary component.
	O	4,50.00			
	S	..	4,50.00	1,54.43	
0099	General				Less expenditure against BE's mainly in respect of salary component.
2204	Director Family Welfare, J&K				
	O	20,25.46			
	S	..	20,25.46	14,83.39	
102	Urban Family Welfare Services				Less expenditure against BE's mainly in respect of salary component.
0031	Centrally Sponsored Schemes				
1770	Urban Family Welfare Centre				
	O	68.00			
	S	..	68.00	48.02	(-)19.98

Grant No. 17(Contd.)

3	Excess in the grant occurred under the following Head/ Schemes; reasons for which were not communicated. [July 2020]				
Head	Total Grant/ Appropriation		Actual Expenditure	Excess(+)	Remarks
	(₹ in Lakh)				
2210	Medical and Public Health				
<i>01</i>	<i>Urban Health Services - Allopathy</i>				
001	Direction and Administration				Excess expenditure over BE's in respect of salary component.
0099	General				
0558	District Medical Facilities Jammu				
	O	27,05.12			
	S	..	27,05.12	31,00.42	(+)3,95.30
104	Medical Stores Depots				Excess expenditure over BE's in respect of salary component.
0099	General				
0598	Medical Stores Department Kashmir				
	O	79.25			
	S	..	79.25	89.21	(+)9.96
200	Other Health Schemes				
0031	Centrally Sponsored Scheme				
2256	National Health Mission				
	O	2,79,97.00			
	S	..	2,79,97.00	2,79,99.50	
0099	General				Excess expenditure over BE's mainly in respect of salary component.
1765	Raj Bhawan Ambulance				
	O	11.94			
	S	..	11.94	13.88	(+)1.94
<i>03</i>	<i>Rural Health Services - Allopathy</i>				
110	Hospital & Dispensaries				Excess expenditure over BE's mainly in respect of salary component.
0099	General				
0576	Improvement and Opening of New Dispensaries				
	O	32,10.17			
	S	..	32,10.17	32,74.50	(+)64.33
<i>06</i>	<i>Public Health</i>				
101	Prevention and Control of Diseases				Excess expenditure over BE's mainly in respect of salary component.
0099	General				
1277	Visual Impairment and Control of Blindness Jammu				
	O	3,57.80			
	S	..	3,57.80	3,73.70	

Grant No. 17(Contd.)

4	Entire provision has remained un-utilized upto ending 30.10.2019 under the following Heads/Schemes; reasons for which were not communicated. [July 2020]		
Head		Total Grant/ Appropriation (₹ in Lakh)	
2210	Medical and Public Health		
<i>01</i>	<i>Urban Health Services - Allopathy</i>		
001	Direction and Administration		
0099	General		
2356	Block Development Council	13.00	
110	Hospital and Dispensaries		
0099	General		
2508	Anti-Hemophilic Drugs	1,50.00	
<i>03</i>	<i>Rural Health Services - Allopathy</i>		
200	Other Health Schemes		
0099	General		
2256	National Health Mission	10,25.00	
<i>06</i>	<i>Public Health</i>		
101	Prevention and Control of Diseases		
0031	Centrally Sponsored Scheme		
2423	Prevention And Control of Deafness	35.50	
2211	Family Welfare		
001	Direction and Administration		
0031	Centrally Sponsored Scheme		
2544	Ayushman Bharat (AB-PMJAY)	1,75.00	
5	Expenditure under the following Head/Schemes was incurred without Budgetary Provision; reasons for which were not communicated. [July 2020]		
Head		Actual Expenditure (₹ in Lakh)	
2210	Medical and Public Health		
<i>01</i>	<i>Urban Health Services - Allopathy</i>		
001	Direction and Administration		
0099	General		
0627	District Medical Facilities Kashmir	1.56	
<i>03</i>	<i>Rural Health Services - Allopathy</i>		
110	Hospital & Dispensaries		
0031	Centrally Sponsored Scheme		
2504	National Mission on Saffron	14.48	

Grant No. 17(Contd.)

Head			Actual Expenditure (₹ in Lakh)		
2211	Family Welfare				
001	Direction and Administration				
0031	Centrally Sponsored Scheme				
1651	District Family Welfare Bureau		6,47.19		
0099	General				
2544	Ayushman Bharat (AB-PMJAY)		1,59.24		
004	Research and Evaluation				
0031	Centrally Sponsored Scheme				
1654	Training of ANM'S/LHV'S/AMT Schools		2,23.97		
101	Rural Family Welfare Services				
0031	Centrally Sponsored Scheme				
1652	Rural Family Welfare Centre		3.99		
800	Other Expenditure				
0031	Centrally Sponsored Scheme				
0581	Sub Centre Jammu		15,09.29		
1651	District Family Welfare Bureau		3,97.45		
1652	Rural Family Welfare Centre		20.55		
1769	State Family Welfare Bureau		1,56.70		
6	In deviation from the list of Major and Minor Head of Accounts, the provision for ₹ 86,07.44 Lakh against Sub-Head 1531-Control of Blindness was placed under Sub-Major Head 80-General, 110-Hospital and Dispensaries though the expenditure to the tune of ₹ 86,07.44 has appeared under Sub-Major Head 03-Rural Health Services.				
Capital Section					
7	In the Capital Voted Section Budgetary provision of ₹60,88.52 lakh proved meagre in view of the final excess of ₹88,20.76 lakh which requires regularisation. Excess of ₹2,76.69 lakh occurred during last year also.				
8	Significant excess occurred under the following Head/ Schemes; reasons for which were not communicated. [July 2020]				
Head	Total Grant/ Appropriation	Actual Expenditure	Excess(+)	Remarks	
(₹ in Lakh)					
4210	Capital Outlay on Medical and Public Health				
01	<i>Urban Health Services</i>				
800	Other expenditure			Excess expenditure over BE's in respect of detail head 115-works.	
0011	General				
1536	Director Health Jammu				
	O	3,05.00			
	S	..	3,05.00	5,36.55 (+)2,31.55	
1544	Jehlum Valley Medical College			Excess expenditure over BE's in respect of detail head 115-works.	
	O	1,32.96			
	S	..	1,32.96		2,17.52 (+)84.56

Grant No. 17(Contd.)

9	Saving in the Grant occurred under the following Head/ Schemes; reasons for which were not communicated. [July 2020]				
Head	Total Grant/ Appropriation		Actual Expenditure	Saving (-)	Remarks
	(₹ in Lakh)				
4210	Capital Outlay on Medical and Public Health				
<i>01</i>	<i>Urban Health Services</i>				
800	Other expenditure				Less expenditure against BE's in respect of detail head 115-works.
0011	General				
0166	Medical College Jammu				
	O	6,70.25			
	S	..	6,70.25	4,74.44	(-)1,95.81
0305	Medical College Srinagar				Less expenditure against BE's in respect of detail head 115-works.
	O	15,84.50			
	S	..	15,84.50	2,03.03	
1537	Director Health Kashmir				Less expenditure against BE's in respect of detail head 115-works.
	O	6,82.50			
	S	..	6,82.50	4,09.52	
1538	Drug and Food Control				Less expenditure against BE's in respect of detail head 115-works.
	O	80.00			
	S	..	80.00	43.69	
1539	Indian System of Medicine (ISM)				Less expenditure against BE's in respect of detail head 115-works.
	O	1,84.13			
	S	..	1,84.13	94.57	
1540	Dental College Srinagar				Less expenditure against BE's in respect of detail head 115-works.
	O	3,18.00			
	S	..	3,18.00	1,11.27	
1541	Associated Hospital Srinagar				Less expenditure against BE's in respect of detail head 115-works.
	O	4,72.50			
	S	..	4,72.50	2,11.79	
1542	Associated Hospital Jammu				Less expenditure against BE's in respect of detail head 115-works.
	O	4,20.00			
	S	..	4,20.00	82.15	
2023	Government Dental Hospital Jammu				Less expenditure against BE's in respect of detail head 115-works.
	O	3,54.50			
	S	..	3,54.50	3,23.54	

Grant No. 17(Concl.)

10	Expenditure under the following Head/Schemes was incurred without Budgetary Provision; reasons for which were not communicated. [July 2020]		
Head		Actual Expenditure (₹ in Lakh)	
4210	Capital Outlay on Medical and Public Health		
<i>01</i>	<i>Urban Health Services</i>		
103	Central Govt. Health Scheme		
0031	Centrally Sponsored Scheme		
0590	Institute of Medical Sciences Soura Srinagar	3.86	
<i>02</i>	<i>Rural Health Services</i>		
800	Other Expenditure		
0031	Centrally Sponsored Scheme		
2256	National Rural Health Mission	16,15.02	
<i>03</i>	<i>Medical Education, Training and Research</i>		
105	Allopathy		
0011	General		
2453	New Medical Colleges	1,05.43	
0031	Centrally Sponsored Scheme		
2453	New Medical Colleges	91,39.01	
200	Other Systems		
0031	Centrally Sponsored Scheme		
0192	Implementation of AYUSH Schemes	2,07.16	
<i>04</i>	<i>Public Health</i>		
101	Prevention and Control of Diseases		
0031	Centrally Sponsored Scheme		
1881	Prevention and Control of Diseases	2,48.33	

GRANT NO 18-SOCIAL WELFARE DEPARTMENT

Revenue -

MAJOR HEADS

2070 Other Administrative Services

2225 Welfare of Scheduled Castes, Scheduled Tribes ,Other Backward Classes and Minorities

2235 Social Security and Welfare

2236 Nutrition

	Total Grant/ Appropriation	Actual Expenditure	Excess(+) Saving(-)
(₹ in thousand)			
Voted			
Original	6,44,73,70		
		6,44,73,70	
			6,65,51,64
			(+)20,77,94
Supplementary	..		
Amount surrendered during the year			..

Capital -

MAJOR HEADS

4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities

4235 Capital Outlay on Social Security and Welfare

4236 Capital Outlay on Nutrition

Voted

Original	6,13,43			
		6,13,43		
			1,15,30	
				(-)4,98,13
Supplementary	..			
Amount surrendered during the year				..

Notes and Comments

Revenue Section

1	In the Revenue Voted Section Budgetary provision of ₹6,44,73.70 lakh proved meagre in view of the final excess of ₹20,77.94 lakh which requires regularisation.			
2	Significant excess in the grant occurred under the following Heads/ Schemes; reasons for which were not communicated. [July 2020]			
Head	Total Grant/ Appropriation	Actual Expenditure	Excess(+)	Remarks
(₹ in Lakh)				
2070	Other Administrative Services			
105	Special Commission of Enquiry			Expenditure without budget incurred in respect of detail head 009-POL.
0099	General			
1791	State Commission for Women			
	O	79.07		
	S	..	79.07	
			83.04	(+)3.97

Grant No. 18(Contd.)

Head	Total Grant/ Appropriation		Actual Expenditure	Excess(+)	Remarks
	(₹ in Lakh)				
2225	Welfare of Scheduled Castes, Scheduled Tribes , Other Backward Classes and Minorities				
03	<i>Welfare of Backward Classes</i>				
102	Economic Development				Excess expenditure over BE's in respect of detail head 079-stipend and scholarship.
0099	General				
1827	Welfare of Schedule Caste/Tribe and Other Backward Classes				
	O	5,53.79			
	S	..	5,53.79	6,18.51	(+)64.72
1828	Welfare of Pahari Speaking People				Excess expenditure over BE's in respect of detail head 079-stipend and scholarship.
	O	2,19.26			
	S	..	2,19.26	5,10.23	
80	<i>General</i>				
800	Other Expenditure				Excess expenditure over BE's mainly in respect of salary component.
0099	General				
1099	Ladies Vocational Centers Jammu				
	O	28.35			
	S	..	28.35	32.82	(+)4.47
2036	Development of Cottage Industries Centre Jammu				Excess expenditure over BE's mainly in respect of salary component.
	O	86.45			
	S	..	86.45	1,04.64	
2037	Development of Cottage Industries Centre Kashmir				Excess expenditure over BE's mainly in respect of salary component.
	O	61.64			
	S	..	61.64	65.79	
2235	Social Security and Welfare				
02	<i>Social Welfare</i>				
001	Direction and Administration				Excess expenditure over BE's mainly in respect of salary component.
0099	General				
0244	Direction and Administration				
	O	45.40			
	S	..	45.40	50.78	(+)5.38
1092	District Level Offices Kashmir				Excess expenditure over BE's mainly in respect of salary component.
	O	3,46.20			
	S	..	3,46.20	3,65.39	
1106	Tehsil Level Offices Kashmir				Excess expenditure over BE's mainly in respect of salary component.
	O	3,06.14			
	S	..	3,06.14	3,30.55	
2039	Direction and Administration Jammu				Excess expenditure over BE's mainly in respect of salary component.
	O	1,68.51			
	S	..	1,68.51	1,92.06	
2280	District Level Offices Jammu				Excess expenditure over BE's mainly in respect of salary component.
	O	1,74.88			
	S	..	1,74.88	2,15.63	
2281	Tehsil Level Offices Jammu				Excess expenditure over BE's mainly in respect of salary component.
	O	3,13.06			
	S	..	3,13.06	3,66.76	

Grant No. 18(Contd.)

Head	Total Grant/ Appropriation		Actual Expenditure	Excess(+)	Remarks	
	(₹ in Lakh)					
2235	Social Security and Welfare					
02	<i>Social Welfare</i>					
101	Welfare of Handicapped				Excess expenditure over BE's mainly in respect of salary component.	
0099	General					
1082	Residential School for Blind					
	O	25.30				
	S	..	25.30	29.72	(+)4.42	
102	Child Welfare				Excess expenditure over BE's mainly in respect of salary component.	
0099	General					
2044	Establishment of Bal Ashram Kashmir.					
	O	91.45				
	S	..	91.45	1,04.62	(+)13.17	
2045	Establishment of Bal Ashram Jammu.				Excess expenditure over BE's mainly in respect of salary component.	
	O	1,36.55				
	S	..	1,36.55	1,83.29		(+)46.74
103	Women's Welfare					
0099	General				Excess expenditure over BE's mainly in respect of salary component.	
2040	Social Welfare Centers Kashmir					
	O	3,63.59				
	S	..	3,63.59	4,10.48		(+)46.89
2041	Social Welfare Centers Jammu				Excess expenditure over BE's mainly in respect of salary component.	
	O	3,94.20				
	S	..	3,94.20	4,91.69		(+)97.49
2043	Homes for Destitute Nari Niketan Jammu.					
	O	90.27			Excess expenditure over BE's mainly in respect of salary component.	
	S	..	90.27	93.68		(+)3.41
104	Welfare of Aged, Infirm and Destitute					
0099	General					
2282	Old Age Pension (OAP) (ISSS)/Jammu				Excess expenditure over BE's mainly in respect of detail head 500-pensionary benefits.	
	O	1,50,03.00				
	S	..	1,50,03.00	1,71,75.61		(+)21,72.61
60	<i>Other Social Security and Welfare Programmes</i>					
800	Other Expenditure				Excess expenditure over BE's mainly in respect of salary component.	
0099	General					
2047	Monitoring and Evaluation Cell Jammu					
	O	9.28				
	S	..	9.28	10.47	(+)1.19	
2236	Nutrition					
02	<i>Distribution of Nutritious Food and Beverages</i>					
101	Special Nutrition Programmes				Excess expenditure over BE's mainly in respect of detail head 017- honorarium.	
0099	General					
1287	Integrated Child Development Schemes					
	O	42,33.36				
	S	..	42,33.36	43,62.95	(+)1,29.59	

Grant No. 18(Contd.)

3	Significant saving in the Grant occurred under the following Heads/ Schemes; reasons for which were not communicated. [July 2020]					
Head	Total Grant/ Appropriation		Actual Expenditure	Saving(-)	Remarks	
	(₹ in Lakh)					
2070	Other Administrative Services					
105	Special Commission of Enquiry				Less expenditure against BE's mainly in respect of salary component.	
0099	General					
0502	State Commission for Backward Classes					
	O	1,58.50				
	S	..	1,58.50	1,43.93		(-)14.57
2225	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities					
03	<i>Welfare of Backward Classes</i>					
102	Economic Development				Less expenditure against BE's mainly in respect of salary component.	
0099	General					
2324	Development of Other Backward Classes					
	O	1,07.34				
	S	..	1,07.34	52.54		(-)54.80
2235	Social Security and Welfare					
01	<i>Rehabilitation</i>					
202	Other Rehabilitation Schemes				Less expenditure against BE's in respect of Grant-in-aid.	
0099	General					
2433	J&K State Rehabilitation Council					
	O	75.00				
	S	..	75.00	66.50		(-)8.50
02	<i>Social Welfare</i>					
001	Direction and Administration				Less expenditure against BE's in respect of Grant-in-aid.	
0099	General					
2038	Direction and Administration Kashmir					
	O	1,36.15				
	S	..	1,36.15	1,27.44		(-)8.71
102	Child Welfare				Less expenditure against BE's in respect of Grant-in-aid.	
0031	Centrally Sponsored Scheme					
2447	Integrated Child Protection Scheme					
	O	12,01.84				
	S	..	12,01.84	11,01.84		(-)1,00.00
0099	General				Less expenditure against BE's mainly in respect of salary component.	
0379	Other Social Security and Welfare Programme					
	O	2,13.37				
	S	..	2,13.37	1,87.43		(-)25.94
2447	Integrated Child Protection scheme					Less expenditure against BE's in respect of Grant-in-aid.
	O	86.25				
	S	..	86.25	16.98	(-)69.27	

Grant No. 18(Contd.)

Head	Total Grant/ Appropriation		Actual Expenditure	Saving(-)	Remarks
	(₹ in Lakh)				
2235	Social Security and Welfare				
02	<i>Social Welfare</i>				
103	Women's Welfare				Less expenditure against BE's in respect of detail head 228-diet expenses.
0099	General				
2042	Homes for Destitute and Deserted Women Nari Niketan Kashmir				
	O	54.62			
	S	..	54.62	49.21	(-)5.41
104	Welfare of Aged, Infirm and Destitute				Less expenditure against BE's in respect of detail head 500- pensionary benefits.
0099	General				
1101	Old Age Pension (OAP) (ISSS) /Kashmir				
	O	1,96,98.74			
	S	..	1,96,98.74	1,91,99.89	(-)4,98.85
1109	State Social Welfare Board				Less expenditure against BE's in respect of detail head 664- state share.
	O	60.00			
	S	..	60.00	19.11	
2429	Aasra				Less releases against BE's in respect of Grant-in-aid.
	O	37.50			
	S	..	37.50	1.78	
60	<i>Other Social Security and Welfare Programmes</i>				
800	Other Expenditure				Less releases against BE's in respect of Grant-in-aid.
0099	General				
2372	National Mission for Empowerment of Women (NMEW)				
	O	30.45			
	S	..	30.45	13.71	(-)16.74
2236	Nutrition				
80	<i>General</i>				
101	Diet Surveys and Nutrition Planning				Less expenditure against BE's in respect of detail head 017- Honorarium.
0099	General				
1839	Applied Nutrition Programme Jammu				
	O	4,00.15			
	S	..	4,00.15	3,93.76	(-)6.39
2307	Applied Nutrition Programme Kashmir				Less expenditure against BE's in respect of detail head 017- Honorarium.
	O	4,91.15			
	S	..	4,91.15	31.84	

Grant No. 18(Contd.)

4	Entire provision has remained un-utilized for the period upto ending 30.10.2019 under the following Heads/Schemes; reasons for which were not communicated. [July 2020]		
Head		Total Grant/ Appropriation (₹ in Lakh)	
2235	Social Security and Welfare		
02	<i>Social Welfare</i>		
103	Women's Welfare		
0031	Centrally Sponsored Scheme		
2461	Swadhar Greh Scheme	31.86	
800	Other Expenditure		
0099	General		
1834	State Share to Border Area Project 33%	50.00	
60	<i>Other Social Security and Welfare Programmes</i>		
800	Other Expenditure		
0031	Centrally Sponsored Scheme		
2372	National Mission for Empowerment of Women (NMEW)	13.71	
2236	Nutrition		
02	<i>Distribution of Nutritious Food and Beverages</i>		
101	Special Nutrition Programmes		
0031	Centrally Sponsored Scheme		
1287	Integrated Child Development Schemes	1,53,46.92	
5	Expenditure under the following Heads/Schemes was incurred without Budgetary Provision; reasons for which were not communicated. [July 2020]		
Head		Actual Expenditure (₹ in Lakh)	
2225	Welfare of Scheduled Castes, Scheduled Tribes , Other Backward Classes and Minorities		
02	<i>Welfare of Scheduled Tribes</i>		
277	Education		
0031	Centrally Sponsored Scheme		
1829	Post Matric Scholarship	12,37.73	
2235	Social Security and Welfare		
02	<i>Social Welfare</i>		
101	Welfare of Handicapped		
0031	Centrally Sponsored Scheme		
2388	Indira Gandhi National Old Age Pension Scheme	24.75	
102	Child Welfare		
0031	Centrally Sponsored Scheme		
1287	Integrated Child Development Scheme	1,07,48.60	
103	Women's Welfare		
0031	Centrally Sponsored Scheme		
2372	National Mission for Empowerment of Women (NMEW)	11.03	
03	<i>National Social Assistance Programme.</i>		
102	National Family Benefit Scheme		
0031	Centrally Sponsored Scheme		
2387	Indira Gandhi National Disability Pension Scheme	7.61	

Grant No. 18(Contd.)

Head					Actual Expenditure	
					(₹ in Lakh)	
2235	Social Security and Welfare					
03	<i>National Social Assistance Programme.</i>					
102	National Family Benefit Scheme					
0031	Centrally Sponsored Scheme					
2388	Indira Gandhi National Old Age Pension Scheme				22,64.33	
2390	Indira Gandhi National Women Pension Scheme				40.62	
60	<i>Other Social Security and Welfare Programmes</i>					
102	Pensions under Social Security Schemes					
0099	General					
0313	Deposit Linked Insurance Scheme				1.00	
2236	Nutrition					
02	<i>Distribution of Nutritious Food and Beverages</i>					
101	Special Nutrition Programmes					
0031	Centrally Sponsored Scheme					
1815	Nutrition Programme				14,55.17	
2339	Rajiv Gandhi Scheme for Empowerment of Adolescent Girls (SABLA)				21.29	
Capital Section						
6	In the Capital Voted Section Budgetary provision of ₹6,13.43 lakh proved excessive in view of the final saving of ₹4,98.13 lakh. No portion of final saving of ₹4,98.13 lakh was anticipated and surrendered. Saving of ₹3,21,96.24 lakh occurred during last year also.					
7	Saving in the Grant occurred under the following Heads/ Schemes; reasons for which were not communicated. [July 2020]					
Head	Total Grant/ Appropriation		Actual Expenditure		Saving(-)	Remarks
	(₹ in Lakh)					
4235	Capital Outlay on Social Security and Welfare					
01	<i>Rehabilitation</i>					
201	Other Rehabilitation Schemes					Less expenditure against BE's in respect of detail head 115-works.
0011	General					
2158	Council for Rehabilitation for Victim of Militancy					
	O	2,33.33				
	S	..	2,33.33	25.00	(-2,08.33)	
60	<i>Other Social Security and Welfare Programmes</i>					
800	Other expenditure					Less expenditure against BE's in respect of detail head 115-works.
0011	General					
1382	State Plan					
	O	48.30				
	S	..	48.30	41.70	(-)6.60	

Grant No. 18(Concl.)

8	Entire provision remained un-utilized upto ending 30.10.2019 under the following Heads/Schemes; reasons for which were not communicated. [July 2020]		
Head			Total Grant/ Appropriation (₹ in Lakh)
4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes , Other Backward Classes and Minorities		
02	<i>Welfare of Scheduled Tribes</i>		
800	Other Expenditure		
0011	General		
2286	SC/ST Development Corporation.	37.65	
4235	Capital Outlay on Social Security and Welfare		
02	<i>Social Welfare</i>		
190	Investments in Public Sector and Other Undertaking		
0011	General		
1951	Investment in Women's Development Corporation Ltd.	1,02.90	
4236	Capital Outlay on Nutrition		
02	<i>Distribution of Nutritious Foods and Beverages</i>		
800	Other expenditure		
0011	General		
1287	Integrated Child Development Scheme	1,91.25	
9	Expenditure under the following Head/Schemes was incurred without Budgetary Provision; reasons for which were not communicated. [July 2020]		
Head			Actual Expenditure (₹ in Lakh)
4235	Capital Outlay on Social Security and Welfare		
02	<i>Social Welfare</i>		
102	Child Welfare		
0011	General		
1287	Integrated Child Development Schemes	39.79	
800	Other Expenditure		
0011	General		
1951	Investment in Women's Development Corporation Ltd.	11.50	

GRANT NO 19-HOUSING AND URBAN DEVELOPMENT DEPARTMENT

Revenue -

MAJOR HEAD

2217 Urban Development

	Total Grant/ Appropriation		Actual Expenditure	Excess(+) Saving(-)
	(₹ in thousand)			
Voted				
Original	3,06,30,92			
		3,06,30,92	3,62,21,64	(+)55,90,72
Supplementary	..			
Amount surrendered during the year				..

Capital -

MAJOR HEADS

4216 Capital Outlay on Housing

4217 Capital Outlay on Urban Development

Voted

Original	2,08,86,46			
		2,08,86,46	4,64,60,52	(+)2,55,74,06
Supplementary	..			
Amount surrendered during the year				..

Notes and Comments

Revenue Section

1	In the Revenue Voted Section Budgetary provision of ₹3,06,30.92 lakh proved meagre in view of the final excess of ₹55,90.72 lakh which requires regularisation.				
2	Excess in the Grant occurred under the following Head/ Schemes; reasons for which were not communicated. [July 2020]				
Head	Total Grant/ Appropriation		Actual Expenditure	Excess(+)	Remarks
	(₹ in Lakh)				
2217	Urban Development				
03	<i>Integrated Development of Small and Medium Towns</i>				
001	Direction and Administration				
0099	General				
1148	Chief Architect J&K				
	O	2,51.19			
	S	..	2,51.19	2,60.36	(+)9.17
191	Assistance to Local Bodies Corporations, Urban Development Authorities, Town Improvement Boards etc.				
0099	General				
1298	Dal Development				
	O	22.25			
	S	..	22.25	4,90.00	(+)4,67.75
2401	National Urban Livelihood Mission				
	O	4,28.00			
	S	..	4,28.00	1,56,26.77	(+)1,51,98.77
05	<i>Other Urban Development Schemes</i>				
001	Direction and Administration				
0099	General				
1139	Director Local Bodies Jammu				
	O	2,53.90			
	S	..	2,53.90	2,75.69	(+)21.79
2291	City Drainage Srinagar				
	O	6,98.33			
	S	..	6,98.33	7,52.87	(+)54.54

Grant No. 19(Contd.)

Head	Total Grant/ Appropriation		Actual Expenditure	Excess(+)	Remarks
	(₹ in Lakh)				
2217	Urban Development				
05	<i>Other Urban Development Schemes</i>				
001	Direction and Administration				Excess expenditure over BE's mainly in respect of salary component.
0099	General				
2292	Town Drainage Division Kashmir				
	O	3,17.62			
	S	..	3,17.62	3,27.04	(+)9.42
80	<i>General</i>				
001	Direction and Administration				Excess expenditure over BE's mainly in respect of salary and electricity charges.
0099	General				
1138	Chief Engineer UEED J&K				
	O	7,71.62			
	S	..	7,71.62	8,48.99	(+)77.37
3	Significant saving in the Grant occurred under the following Head/ Schemes; reasons for which were not communicated. [July 2020]				
Head	Total Grant/ Appropriation		Actual Expenditure	Saving(-)	Remarks
	(₹ in Lakh)				
2217	Urban Development				
03	<i>Integrated Development of Small and Medium Towns</i>				
001	Direction and Administration				Less expenditure against BE's mainly in respect of salary component.
0099	General				
0999	Chief Town Planner				
	O	2,26.68			
	S	..	2,26.68	2,09.38	(-)17.30
191	Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards etc.				Less expenditure against BE's in respect of Grant-in-aid.
0099	General				
1297	Urban Development				
	O	22.25			
	S	..	22.25	11.20	(-)11.05
1437	Jammu Municipality				Less expenditure against BE's in respect of Grant-in-aid.
	O	72,00.00			
	S	..	72,00.00	36,01.75	
1438	Srinagar Municipality				Less expenditure against BE's in respect of Grant-in-aid.
	O	72,00.00			
	S	..	72,00.00	59,12.39	
05	<i>Other Urban Development Schemes</i>				
001	Direction and Administration				Less expenditure against BE's mainly in respect of salary component.
0099	General				
1439	Director Local Bodies Kashmir				
	O	2,16.65			
	S	..	2,16.65	2,08.54	(-)8.11
191	Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards etc.				Less expenditure against BE's in respect of Grant-in-aid.
0099	General				
2034	Local Bodies Institution Kashmir				
	O	63,94.38			
	S	..	63,94.38	33,74.99	(-)30,19.39
2035	Local Bodies Institution Jammu				Less expenditure against BE's in respect of Grant-in-aid.
	O	44,50.00			
	S	..	44,50.00	21,51.48	

**Grant No. 19(Contd.)
Capital Section**

4	In the Capital Voted Section Original provision of ₹2,08,86.46 lakh proved meagre in view of the final excess of ₹2,55,74.06 lakh which requires regularisation.				
5	Significant excess occurred under the following Head/ Scheme; reasons for which were not communicated. [July 2020]				
Head	Total Grant/ Appropriation		Actual Expenditure	Excess(+)	Remarks
			(₹ in Lakh)		
4217	Capital Outlay on Urban Development				
03	<i>Integrated Development of Small and Medium Towns</i>				
051	Construction				Excess expenditure over BE's in respect of detail head 115-works.
0011	General				
1297	Urban Development				
	O	41,97.00			
	S	..	41,97.00	1,68,18.71	
				(+)1,26,21.71	
6	Saving in the Grant occurred under the following Head/ Schemes; reasons for which were not communicated. [July 2020]				
Head	Total Grant/ Appropriation		Actual Expenditure	Saving(-)	Remarks
			(₹ in Lakh)		
4217	Capital Outlay on Urban Development				
03	<i>Integrated Development of Small and Medium Towns</i>				
051	Construction				Less expenditure against BE's in respect of detail head 115-works.
0011	General				
1296	Drainage				
	O	8,93.87			
	S	..	8,93.87	5,31.02	
				(-)3,62.85	
1299	Sewerage and Drainage				Less expenditure against BE's in respect of detail head 115-works.
	O	33,43.34			
	S	..	33,43.34	1,95.08	
				(-)31,48.26	
7	Entire provision remained un-utilized upto ending 30.10.2019 under the following Heads/Schemes; reasons for which were not communicated. [July 2020]				
Head	Total Grant/ Appropriation				
			(₹ in Lakh)		
4216	Capital Outlay on Housing				
80	<i>General</i>				
800	Other Expenditure				
0031	Centrally Sponsored Scheme				
0893	Other Housing Schemes				76,40.00
4217	Capital Outlay on Urban Development				
03	<i>Integrated Development of Small and Medium Towns</i>				
051	Construction				
0011	General				
1298	Dal Development				36,56.25

Grant No. 19(Concl.)

8	Expenditure under the following Heads/Schemes was incurred without Budgetary Provision; reasons for which were not communicated. [July 2020]				
Head				Actual Expenditure	
				(₹ in lakh)	
4216	Capital Outlay on Housing				
02	<i>Urban Housing</i>				
800	Other Expenditure				
0031	Centrally Sponsored Scheme				
0893	Other Housing Schemes			76,53.67	
4217	Capital Outlay on Urban Development				
03	<i>Integrated Development of Small and Medium Towns</i>				
800	Other Expenditure				
0011	General				
1296	Drainage			6,00.00	
0031	Centrally Sponsored Scheme				
1297	Urban Development			8,93.00	
2428	Swachh Bharat Mission			6,73.03	
2757	National River Conservation Programme (NRCP)			30,00.00	
0099	General				
2036	Development of Cottage Industries Centre Jammu			1,49,40.00	
9	Review of Tools and Plant Establishment Charges of the Housing and Urban Development Department:- The percentage of expenditure on Establishment and Tools and Plant to the Works Outlay in the Housing and Urban Development Department during the year 2019-20 (upto 30.10.2019) is indicated below, (The percentage fixed by the Government in 1995 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 Plants Charges depending on the cost of Works).				
Head of Account and Year	Works Outlay	Establishment Charges	Percentage of Establishment Charges to Works Outlay	Tools and Plant Charges	Percentage of Tools and Plant Charges to Works Outlay
			(₹ in lakh)		
2217 Urban Development Department					
2017-2018	5,76.70	6,97,16.78	1,20,88.90	-	-
2018-2019	3,43.83	7,34,54.60	2,13,63.64	3.23	-
2019-2020	1,63.02	3,60,58.61	2,21,19.13	-	-
4216 Capital Outlay on Housing					
2017-2018	14,59.91	-	-	-	-
2018-2019	6,46.60	-	-	-	-
2019-2020	76,53.66	-	-	-	-
4217 Capital Outlay on Urban Development Department					
2017-2018	4,17,93.43	-	-	-	-
2018-2019	4,70,82.95	-	-	-	-
2019-2020	3,88,06.85	-	-	-	-

GRANT NO 20-TOURISM DEPARTMENT

Revenue -
MAJOR HEAD
3452 Tourism

	Total Grant/ Appropriation	Actual Expenditure	Excess(+) Saving(-)
(₹ in thousand)			
Voted			
Original	64,01,13		
		64,01,13	(-)1,18,70
Supplementary	..		
Amount surrendered during the year			..

Capital -
MAJOR HEAD
5452 Capital Outlay on Tourism
Voted

Original	1,05,73,39		
		1,05,73,39	(-)83,21,17
Supplementary	..		
Amount surrendered during the year			..

Notes and Comments

Revenue Section

1	In the Revenue Voted Section Budgetary provision of ₹64,01.13 lakh proved excessive in view of the final saving of ₹1,18.70 lakh. No portion of final saving of ₹1,18.70 lakh was anticipated and surrendered.			
2	Persistent saving in the Grant occurred during the last five years also as detailed below:-			
	Year	Total Grant/ Appropriation	Actual Expenditure	Saving(-)
	(₹ in Lakh)			
	2014-2015	1,23,11.45	1,10,61.83	(-)12,49.62
	2015-2016	1,40,17.38	1,28,63.00	(-)11,54.38
	2016-2017	1,57,09.91	1,48,60.28	(-)8,49.63
	2017-2018	1,71,54.46	1,64,57.84	(-)6,96.62
	2018-2019	1,56,16.19	1,34,98.99	(-)21,17.20
3	Significant saving in the Grant occurred under the following Head/ Schemes; reasons for which were not communicated. [July 2020]			
Head	Total Grant/ Appropriation	Actual Expenditure	Saving(-)	Remarks
(₹ in Lakh)				
3452	Tourism			
01	Tourist Infrastructure			
102	Tourist Accommodation			
0099	General			
2278	Director Tourism Jammu			
	O	1,78.57		
	S	..	1,71.10	(-)7.47

Less expenditure against BE's mainly in respect of electricity charges.

Grant No. 20(Contd.)

Head	Total Grant/ Appropriation		Actual Expenditure		Saving(-)	Remarks
	(₹ in Lakh)					
3452	Tourism					
<i>01</i>	<i>Tourist Infrastructure</i>					
800	Other Expenditure					Less expenditure against BE's mainly in respect of Grant-in-aid.
0099	General					
1232	Sonamarg Development Authority					
	O	50.50				
	S	..	50.50	45.25	(-)5.25	
<i>80</i>	<i>General</i>					
001	Direction and Administration					Less expenditure against BE's in respect of detail head 342-Amarnath Yatra.
0099	General					
0312	Directorate Office					
	O	10,60.25				
	S	..	10,60.25	5,22.09	(-)5,38.16	
104	Promotion and Publicity					Less expenditure against BE's mainly in respect of salary and electricity charges.
0099	General					
1115	Director Tourism Kashmir					
	O	1,85.33				
	S	..	1,85.33	1,36.97	(-)48.36	
800	Other Expenditure					Less expenditure against BE's in respect of Grant-in-aid.
0099	General					
2198	New Development Authorities					
	O	9,98.50				
	S	..	9,98.50	8,46.43	(-)1,52.07	
4	Saving was partly counterbalanced by the excess under the following Head/ Schemes; reasons for which were not communicated. [July 2020]					
Head	Total Grant/ Appropriation		Actual Expenditure		Excess(+)	Remarks
	(₹ in Lakh)					
3452	Tourism					
<i>01</i>	<i>Tourist Infrastructure</i>					
101	Tourist Centre					Excess expenditure over BE's mainly in respect of salary component.
0099	General					
1121	Director Tourism Kashmir					
	O	1,35.91				
	S	..	1,35.91	1,48.43	(+)12.52	
2277	Director Tourism Jammu					Excess expenditure over BE's mainly in respect of salary component.
	O	2,17.12				
	S	..	2,17.12	2,22.63	(+)5.51	
102	Tourist Accommodation					Excess expenditure over BE's mainly in respect of salary and expenditure without budget in respect of detail head 023- M&R.
0099	General					
0474	Director Tourism Kashmir					
	O	5,84.65				
	S	..	5,84.65	6,14.19	(+)29.54	

Grant No. 20(Contd.)

Head	Total Grant/ Appropriation		Actual Expenditure	Excess(+)	Remarks	
	(₹ in Lakh)					
3452	Tourism					
01	<i>Tourist Infrastructure</i>					
800	Other Expenditure				Excess expenditure over BE's in respect of Grant-in-aid.	
0099	General					
1127	Gulmarg Project Organization					
	O	2,00.00				
	S	..	2,00.00	4,45.00	(+)2,45.00	
80	<i>General</i>					
001	Direction and Administration				Excess expenditure over BE's mainly in respect of detail head 089- advertisement and publicity.	
0099	General					
2183	Director Tourism Jammu					
	O	4,54.71				
	S	..	4,54.71	6,54.55	(+)1,99.84	
2184	Director Tourism Kashmir				Excess expenditure over BE's mainly in respect of salary and expenditure without budget in respect of various details heads.	
	O	6,57.69				
	S	..	6,57.69	8,13.05		(+)1,55.36

Capital Section

5	In the Capital Voted Section Budgetary provision of ₹1,05,73.39 lakh proved excessive in view of the final saving of ₹83,21.17 lakh. No portion of final saving of ₹83,21.17 lakh was anticipated and surrendered.					
6	Persistent saving in the Grant occurred during the last five years also as detailed below:-					
	Year	Total Grant/ Appropriation	Actual Expenditure	Saving(-)		
		(₹ in Lakh)				
	2014-2015	2,15,08.25	1,57,91.72	(-)57,16.53		
	2015-2016	1,47,98.23	1,43,65.31	(-)4,32.92		
	2016-2017	3,72,85.14	1,78,02.65	(-)1,94,82.49		
	2017-2018	6,39,64.55	1,19,32.15	(-)5,20,32.40		
	2018-2019	4,29,38.88	93,49.32	(-)3,35,89.56		
7	Saving in the Grant occurred under the following Head/ Schemes; reasons for which were not communicated. [July 2020]					
Head	Total Grant/ Appropriation		Actual Expenditure	Saving(-)	Remarks	
	(₹ in Lakh)					
5452	Capital Outlay on Tourism					
80	<i>General</i>					
800	Other Expenditure				Less expenditure against BE's in respect of detail head 115- works.	
0011	General					
1115	Director Tourism Kashmir					
	O	6,60.00				
	S	..	6,60.00	4,14.31	(-)2,45.69	
1232	Sonamarg Development Authority				Less expenditure against BE's in respect of detail head 115- works.	
	O	1,66.91				
	S	..	1,66.91	1,59.28		(-)7.63

Grant No. 20(Concl.)

Head	Total Grant/ Appropriation		Actual Expenditure	Saving(-)	Remarks
	(₹ in Lakh)				
5452	Capital Outlay on Tourism				
80	<i>General</i>				
800	Other Expenditure				Less expenditure against BE's in respect of detail head 115-works.
0011	General				
1891	Pahalgam Development Authority				
	O	2,11.25			
	S	..	2,11.25	1,71.19	(-)40.06
1892	Gulmarg Development Authority				Less expenditure against BE's in respect of detail head 115-works.
	O	2,00.00			
	S	..	2,00.00	1,66.72	
2091	Kokernag Development Authority				Less expenditure against BE's in respect of detail head 115-works.
	O	1,50.00			
	S	..	1,50.00	1,04.39	
2198	Other Development Authorities				
	O	14,21.80			
	S	..	14,21.80	7,89.34	
2406	Shri Amar Nath Yatra				
	O	1,60.50			
	S	..	1,60.50	31.59	
8	Entire provision remained un-utilized upto ending 30.10.2019 under the following Head/Schemes; reasons for which were not communicated. [July 2020]				
Head	Total Grant/ Appropriation				
	(₹ in Lakh)				
5452	Capital Outlay on Tourism				
80	<i>General</i>				
003	Training				
0031	Centrally Sponsored Scheme				
2536	Capacity Building for Service Provider Scheme (CBS)			3.92	
800	Other Expenditure				
0011	General				
0457	Tourism Department			4,24.00	
0652	Tourism Works Plan			65,04.12	
0031	Centrally Sponsored Scheme				
1115	Director Tourism Kashmir			2,51.74	

GRANT NO 21-FOREST DEPARTMENT

Revenue -

MAJOR HEADS

2402 Soil and Water Conservation

2406 Forestry and Wild Life

3435 Ecology and Environment

	Total Grant/ Appropriation	Actual Expenditure	Excess(+) Saving(-)
(₹ in thousand)			
Voted			
Original	4,24,10,02		
		4,24,10,02	(+)15,89,49
Supplementary	..		
Amount surrendered during the year			..

Capital -

MAJOR HEADS

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

Voted

Original	74,22,34		
		74,22,34	(-)58,98,61
Supplementary	..		
Amount surrendered during the year			..

Notes and Comments

Revenue Section

1	In the Revenue Voted Section Budgetary provision of ₹4,24,10.02 lakh proved meagre in view of the final excess of ₹15,89.49 lakh which needs regularisation.				
2	Significant excess occurred under the following Heads/ Schemes; reasons for which were not communicated. [July 2020]				
Head	Total Grant/ Appropriation	Actual Expenditure	Excess(+)	Remarks	
(₹ in Lakh)					
2402	Soil and Water Conservation				
001	Direction and Administration			Excess expenditure over BE's mainly in respect of salary component.	
0099	General				
1443	Directorate of Soil Conservation				
	O	18,01.33			
	S	..	18,01.33	19,77.43	(+)1,76.10
2406	Forestry and Wild Life				
01	Forestry				
001	Direction and Administration			Excess expenditure over BE's mainly in respect of salary and detail head 364-outsourcing.	
0099	General				
0349	Principal Chief Conservator				
	O	2,39,61.20			
	S	..	2,39,61.20	2,41,67.35	(+)2,06.15

Grant No. 21(Contd.)

Head	Total Grant/ Appropriation		Actual Expenditure	Excess(+)	Remarks	
	(₹ in Lakh)					
2406	Forestry and Wild Life					
<i>01</i>	<i>Forestry</i>					
004	Research				Excess expenditure over BE's mainly in respect of salary component.	
0099	General					
2177	Director State Forest Research Institute					
	O	6,13.31				
	S	..	6,13.31	6,34.89	(+)21.58	
070	Communications and Buildings				Excess expenditure over BE's in respect of detail head 023- M&R.	
0099	General					
0359	Communication and Building					
	O	14.10				
	S	..	14.10	17.10	(+)3.00	
102	Social and Farm Forestry				Excess expenditure over BE's mainly in respect of salary component.	
0099	General					
2175	Director Forest Protection Force					
	O	57,49.69				
	S	..	57,49.69	62,01.59	(+)4,51.90	
2176	Director Social Forestry				Excess expenditure over BE's mainly in respect of salary component.	
	O	59,40.09				
	S	..	59,40.09	60,34.38		(+)94.29
105	Forest Produce					Excess expenditure over BE's mainly in respect of detail head 396- extraction of firewood.
0099	General					
0358	Forest Produce					
	O	86.04				
	S	..	86.04	1,19.63	(+)33.59	
<i>02</i>	<i>Environmental Forestry and Wild Life</i>					
110	Wild Life Preservation				Excess expenditure over BE's mainly in respect of salary and detail head 010- material and supplies.	
0099	General					
0351	Environment Forestry and Wildlife					
	O	16,08.44				
	S	..	16,08.44	23,36.52	(+)7,28.08	
3435	Ecology and Environment					
<i>04</i>	<i>Prevention and Control of Pollution</i>					
103	Prevention of Air and Water Pollution				Excess expenditure over BE's mainly in respect of salary component.	
0099	General					
2179	Director Ecology Environment and Remote Sensing					
	O	3,06.30				
	S	..	3,06.30	3,94.26	(+)87.96	

Grant No. 21(Contd.)

3	Significant saving in the Grant occurred under the following Heads/ Schemes; reasons for which were not communicated. [July 2020]				
Head	Total Grant/ Appropriation		Actual Expenditure	Saving(-)	Remarks
	(₹ in Lakh)				
2402	Soil and Water Conservation				
102	Soil Conservation				Less expenditure against BE's mainly in respect of salary component.
0099	General				
0355	Soil and Water Conservation on Water Shed Basis				
	O	9,50.70			
	S	..	9,50.70	8,48.42	
3435	Ecology and Environment				
04	<i>Prevention and Control of Pollution</i>				
103	Prevention of Air and Water Pollution				Less expenditure against BE's mainly in respect of salary component.
0099	General				
2152	Pollution Control Board				
	O	13,53.77			
	S	..	13,53.77	12,50.24	

Capital Section

4	In the Capital Voted Section Budgetary provision of ₹74,22.34 lakh proved excessive in view of the final saving of ₹58,98.61 lakh. No portion of final saving of ₹58,98.61 lakh was anticipated and surrendered. Saving of ₹98,61.83 lakh in the grant occurred during the last year also.				
5	Saving in the Grant occurred under the following Heads/ Schemes: reasons for which were not communicated. [July 2020]				
Head	Total Grant/ Appropriation		Actual Expenditure	Saving(-)	Remarks
	(₹ in Lakh)				
4406	Capital Outlay on Forestry and Wild Life				
01	<i>Forestry</i>				
800	Other Expenditure				Less expenditure against BE's mainly in respect of detail head 115-works.
0011	General				
0200	Forest Territorial				
	O	6,07.36			
	S	..	6,07.36	3,20.28	
5425	Capital Outlay on Other Scientific and Environmental Research				
208	Ecology & Environment				Less expenditure against BE's mainly in respect of detail head 115-works.
0011	General				
2152	J&K Pollution Control Board				
	O	23.07			
	S	..	23.07	9.10	

Grant No. 21(Concl.)

6	Significant excess occurred under the following Heads/ Schemes; reasons for which were not communicated. [July 2020]				
Head	Total Grant/ Appropriation		Actual Expenditure	Excess(+)	Remarks
	(₹ in Lakh)				
4402	Capital Outlay on Soil and Water Conservation				
102	Soil Conservation				Excess expenditure over BE's mainly in respect of detail head 115-works.
0011	General				
0266	Soil Conservation (Kashmir)				
	O	40.30			
	S	..	40.30	54.22 (+)13.92	
4406	Capital Outlay on Forestry and Wild Life				
01	<i>Forestry</i>				
800	Other Expenditure				Excess expenditure over BE's mainly in respect of detail head 115-works.
0011	General				
0213	Wild Life Preservation				
	O	40.47			
	S	..	40.47	51.22 (+)10.75	
2176	Director Social Forestry				
	O	1,05.99			
	S	..	1,05.99	1,72.80 (+)66.81	
2177	Director State Forest Research Institute				
	O	3.63			
	S	..	3.63	12.29 (+)8.66	
5425	Capital Outlay on Other Scientific and Environmental Research				
208	Ecology & Environment				Excess expenditure over BE's mainly in respect of detail head 115-works.
0011	General				
2153	Director Ecology, Environment and Remote Sensing				
	O	44.03			
	S	..	44.03	48.69 (+)4.66	
7	Entire provision remained un-utilized during the period upto ending 30.10.2019 under the following Head/Schemes; reasons for which were not communicated. [July 2020]				
Head	Total Grant/ Appropriation				
	(₹ in Lakh)				
4406	Capital Outlay on Forestry and Wild Life				
01	<i>Forestry</i>				
101	Forest Conservation, Development and Regeneration				
0031	Centrally Sponsored Scheme				
0200	Forest Territorial			65,00.00	
02	<i>Environmental Forestry and Wild Life</i>				
110	Wild Life				
0031	Centrally Sponsored Scheme				
0213	Wild Life Preservation			40.47	
8	Expenditure under the following Head/Scheme was incurred without Budgetary Provision; reasons for which were not communicated. [July 2020]				
Head	Actual Expenditure				
	(₹ in Lakh)				
4406	Capital Outlay on Forestry and Wild Life				
01	<i>Forestry</i>				
800	Other Expenditure				
0031	Centrally Sponsored Scheme				
0434	Action Plan for Conservation of Wular Lake			8,37.73	

GRANT NO 22-IRRIGATION AND FLOOD CONTROL DEPARTMENT

Revenue -

MAJOR HEADS

2700 Major Irrigation

2701 Medium Irrigation

2702 Minor Irrigation

2711 Flood Control and Drainage

	Total Grant/ Appropriation	Actual Expenditure	Excess(+) Saving(-)
(₹ in thousand)			
Voted			
Original	4,80,93,69		
		4,80,93,69	(-)1,43,31,42
Supplementary	..		
Amount surrendered during the year			..

Capital -

MAJOR HEADS

4701 Capital Outlay on Medium Irrigation

4702 Capital Outlay on Minor Irrigation

4711 Capital Outlay on Flood Control Projects

Voted

Original	1,16,94,48		
		1,16,94,48	(-)37,17,77
Supplementary	..		
Amount surrendered during the year			..

Notes and Comments

Revenue Section

1	In the Revenue Voted Section Budgetary provision of ₹4,80,93.69 lakh proved excessive in view of the final saving of ₹1,43,31.42 lakh. No portion of final saving of ₹1,43,31.42 lakh was anticipated and surrendered.				
2	Significant saving in the Grant occurred under the following Heads/ Schemes; reasons for which were not communicated. [July 2020]				
Head	Total Grant/ Appropriation	Actual Expenditure	Saving(-)	Remarks	
(₹ in Lakh)					
2700	Major Irrigation				
01	<i>Major Irrigation Commercial</i>				
001	Direction and Administration			Less expenditure against BE's mainly in respect of salary component.	
0099	General				
0855	Irrigation Jammu				
	O	6,71.93			
	S	..	6,71.93	3,14.34	(-)3,57.59

Grant No. 22(Contd.)

Head	Total Grant/ Appropriation		Actual Expenditure		Saving(-)	Remarks
	(₹ in Lakh)					
2701	Medium Irrigation					
04	<i>Medium Irrigation - Non-Commercial</i>					
001	Direction and Administration					Less expenditure against BE's mainly in respect of salary and detail head 023-M&R.
0099	General					
0849	Irrigation Kashmir					
	O	38,98.08				
	S	..	38,98.08	19,28.95	(-)19,69.13	
0855	Irrigation Jammu					Less expenditure against BE's mainly in respect of salary component.
	O	12,22.60				
	S	..	12,22.60	7,73.09	(-)4,49.51	
612	Tawi Lift Irrigation					Less expenditure against BE's mainly in respect of salary component.
0099	General					
0858	Divisional and Sub Divisional Offices (Jammu)					
	O	12,08.37				
	S	..	12,08.37	9,35.68	(-)2,72.69	
2702	Minor Irrigation					
80	<i>General</i>					
001	Direction and Administration					Less expenditure against BE's mainly in respect of salary and detail head 023-M&R.
0099	General					
0342	Divisional and Sub Divisional Offices Irrigation Jammu					
	O	1,01,30.22				
	S	..	1,01,30.22	68,10.27	(-)33,19.95	
0845	Ravi Tawi Irrigation Complex Jammu					Less expenditure against BE's mainly in respect of salary component.
	O	27,48.54				
	S	..	27,48.54	18,76.34	(-)8,72.20	
1448	Divisional and Sub Divisional Offices Irrigation Kashmir					Less expenditure against BE's mainly in respect of salary component.
	O	1,91,32.76				
	S	..	1,91,32.76	1,41,05.29	(-)50,27.47	
2357	Halqa Panchayat					Less expenditure against BE's mainly in respect of detail head 023- M&R.
	O	45.33				
	S	..	45.33	21.60	(-)23.73	
2711	Flood Control and Drainage					
01	<i>Flood Control</i>					
001	Direction and Administration					Less expenditure against BE's mainly in respect of salary component.
0099	General					
0858	Divisional and Sub Divisional Offices (Jammu)					
	O	29,16.12				
	S	..	29,16.12	21,09.86	(-)8,06.26	
1449	Flood Control Department Kashmir					Less expenditure against BE's mainly in respect of salary component.
	O	59,28.98				
	S	..	59,28.98	43,80.83	(-)15,48.15	

Grant No. 22(Contd.)

3	Though there is no mention of separate provision in the Demand for Grants, the expenditure incurred on different Canals under Major Head 2700-Major Irrigation and 2701-Medium Irrigation as detailed below:		
	Name of Canal/Scheme	Actual Expenditure	
		(₹ in Lakh)	
2700	Major Irrigation		
01	<i>Major Irrigation Commercial</i>		
601	Ranbir Canal	1,32.98	
602	Partap Canal	48.94	
603	Kathua Feeder Canal	40.00	
2701	Medium Irrigation		
04	<i>Medium Irrigation - Non-Commercial</i>		
619	Martand Canal	36.64	
630	Dadi Canal	54.93	
631	Azi Canal	13.20	

Capital Section

4	In the Capital Voted Section Budgetary provision of ₹1,16,94.48 lakh proved excessive in view of the final saving of ₹37,17.77 lakh. No portion of final saving of ₹37,17.77 lakh was anticipated and surrendered.			
5	Saving in the Grant occurred under the following Heads/ Schemes; reasons for which were not communicated. [July 2020]			
Head	Total Grant/ Appropriation	Actual Expenditure	Saving(-)	Remarks
	(₹ in Lakh)			
4701	Capital Outlay on Medium Irrigation			
04	<i>Medium Irrigation - Non-Commercial</i>			
001	Direction and Administration			Less expenditure against BE's mainly in respect of detail head 115- works.
0011	General			
0435	Irrigation Kashmir			
	O	3,27.20		
	S	..	3,27.20	
			2,60.55	
			(-)66.65	
0855	Irrigation Jammu			
	O	2,01.38		
	S	..	2,01.38	
			1,76.23	
			(-)25.15	
80	<i>General</i>			
800	Other Expenditure			Less expenditure against BE's mainly in respect of detail head 115- works.
0031	Centrally Sponsored Scheme			
0435	Irrigation Kashmir			
	O	10,69.00		
	S	..	10,69.00	
			3.00	
			(-)10,66.00	
4702	Capital Outlay on Minor Irrigation			
101	Surface Water			Less expenditure against BE's mainly in respect of detail head 115- works.
0011	General			
1776	Minor Irrigation Kashmir			
	O	12,70.17		
	S	..	12,70.17	
			4,45.84	
			(-)8,24.33	
0031	Centrally Sponsored Scheme			
1775	Minor Irrigation Jammu			
	O	21,47.97		
	S	..	21,47.97	
			2,61.95	
			(-)18,86.02	

Grant No. 22(Contd.)

Head	Total Grant/ Appropriation		Actual Expenditure	Saving(-)	Remarks
	(₹ in Lakh)				
4711	Capital Outlay on Flood Control Projects				
<i>01</i>	<i>Flood Control</i>				
103	Civil Works				Less expenditure against BE's mainly in respect of detail head 115- works.
0011	General				
1166	Flood Restoration Works				
	O	24,67.00			
	S	..	24,67.00	3,39.36	
				(-)21,27.64	
1450	Flood Control Department Jammu				
	O	1,02.68			
	S	..	1,02.68	96.50	
				(-)6.18	
0031	Centrally Sponsored Scheme				
1449	Flood Control Department Kashmir				
	O	16,55.87			
	S	..	16,55.87	5,06.97	
				(-)11,48.90	
6	Significant excess occurred under the following Heads/ Schemes; reasons for which were not communicated. [July 2020]				
Head	Total Grant/ Appropriation		Actual Expenditure	Excess(+)	Remarks
	(₹ in Lakh)				
4701	Capital Outlay on Medium Irrigation				
<i>04</i>	<i>Medium Irrigation - Non-Commercial</i>				
612	Ravi Tawi Irrigation Scheme				Excess expenditure over BE's mainly in respect of detail head 115- works.
0011	General				
0840	Irrigation RTIC Jammu				
	O	76.87			
	S	..	76.87	1,21.36	
				(+)44.49	
4702	Capital Outlay on Minor Irrigation				
101	Surface Water				Excess expenditure over BE's mainly in respect of detail head 115- works.
0011	General				
1775	Minor Irrigation Jammu				
	O	1,76.97			
	S	..	1,76.97	2,61.03	
				(+)84.06	
0031	Centrally Sponsored Scheme				
1776	Minor Irrigation Kashmir				
	O	3,45.25			
	S	..	3,45.25	5,06.27	
				(+)1,61.02	
4711	Capital Outlay on Flood Control Projects				
<i>01</i>	<i>Flood Control</i>				
103	Civil Works				Excess expenditure over BE's mainly in respect of detail head 115- works.
0011	General				
1449	Flood Control Department Kashmir				
	O	18,54.12			
	S	..	18,54.12	19,90.33	
				(+)1,36.21	

Grant No. 22(Contd.)

7	Though there is no mention of separate provision in the Demand for Grants, the expenditure incurred on different Canals under Major Head 4701-Capital Outlay on Medium Irrigation as detailed below:				
Head				Actual Expenditure (₹ in Lakh)	
4701	Capital Outlay on Medium Irrigation				
01	<i>Crop Husbandry</i>				
602	Partap Canal		8.48		
603	Kathua Feeder Canal		18.75		
619	Martand Canal		10.09		
630	Dadi Canal		11.12		
632	Zangir Canal		25.27		
4711	Capital Outlay on Flood Control Projects				
01	<i>Flood Control</i>				
103	Civil Works				
0031	Centrally Sponsored Scheme				
1166	Flood Restoration Works		8,03.07		
1450	Flood Control Jammu		21,30.54		
8	Suspense transactions: - The expenditure in this Grant includes nil under the Head "Suspense". An analysis of transaction accounted for under the Head in this Grant during 2019-2020 (ending 30.10.2019) together with the Opening and Closing balances is given below:-				
	Major Head of Account/ Particulars	Opening Balance as on 1 st April 2019	Debits	Credits	Closing Balance as on 30th October 2019.
	(₹ in lakh)				
2701-	Medium Irrigation-				
	Purchases	(-)60.663	-	-	(-)60.663
	Stock	2,46.355	-	-	2,46.355
	Misc. P.W. Advance	54.187	-	-	54.187
	Workshop Suspense	(-)0.270	-	-	(-)0.270
	Total	2,39.609	-	-	2,39.609
2702-	Minor Irrigation-				
	Purchases	(-)2.032	-	-	(-)2.032
	Stock	77.776	-	-	77.776
	Misc. P.W. Advance	36.190	-	-	36.190
	Workshop Suspense	-	-	-	-
	Total	1,11.934	-	-	1,11.934
2711-	Flood Control and Drainage-				
	Purchases	0.110	-	-	0.110
	Stock	2,07.000	-	-	2,07.000
	Misc. P.W. Advance	3.137	-	-	3.137
	Workshop Suspense	(-)0.003	-	-	(-)0.003
	Total	2,10.244	-	-	2,10.244

Grant No. 22(Contd.)

Major Head of Account/ Particulars	Opening Balance as on 1 st April 2019	Debits	Credits	Closing Balance as on 30th October 2019.	
(₹ in lakh)					
4701-	Capital Outlay on Medium Irrigation-				
	Purchases	(-) 2,02.400	-	-	(-) 2,02.400
	Stock	2,96.279	-	-	2,96.279
	Misc. P.W. Advance	45.391	-	-	45.391
	Workshop Suspense	18.160	-	-	18.160
	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
9	Review of Tools and Plant Establishment Charges of the Irrigation and Flood Control Department:- The percentage of expenditure on Establishment of Tools and Plant to the Works Outlay in the Irrigation and Flood Control Department during 2017-2018 to 2019-2020 (ending 30.10.2019) 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).				
	Works Outlay	Establishment Charges	Percentage of Establishment Charges to Works Outlay	Tools and Plant Charges	Percentage of Tools and Plant Charges to Works Outlay
(₹ in Lakh)					
2700-	Major Irrigation-				
	2017-2018	2,99.60	4,28.70	1,43.10	-
	2018-2019	1,84.06	6,31.49	3,43.09	-
	2019-2020	2,73.15	2,63.09	96.00	-
2701-	Medium Irrigation-				
	2017-2018	9,16.39	56,17.00	6,12.90	-
	2018-2019	7,43.99	68,97.38	9,27.08	-
	2019-2020	2,83.96	36,37.85	12,81.11	-

Grant No. 22(Concl.)

Head of Account/Year	Works Outlay	Establishment Charges	Percentage of Establishment Charges to Works Outlay	Tools and Plant Charges	Percentage of Tools and Plant Charges to Works Outlay
(₹ in Lakh)					
2702-	Minor Irrigation-				
2017-2018	17,19.15	3,08,99.39	17,97.40	2,18.73	12.70
2018-2019	17,04.03	4,29,86.88	25,22.66	18.54	1.09
2019-2020	12,03.93	2,16,09.57	17,94.92	-	-
2711-	Flood Control and Drainage-				
2017-2018	16,13.31	77,64.12	4,81.30	23.67	1.50
2018-2019	16,35.96	1,07,07.54	6,54.51	23.54	1.44
2019-2020	10,92.20	53,98.48	4,94.28	-	-
4701-	Capital Outlay on Medium Irrigation-				
2017-2018	60,22.59	-	-	-	-
2018-2019	14,57.84	-	-	-	-
2019-2020	6,34.85	-	-	-	-
4702-	Capital Outlay on Minor Irrigation-				
2017-2018	1,38,14.27	-	-	-	-
2018-2019	83,39.89	-	-	-	-
2019-2020	14,75.08	-	-	-	-
4711-	Capital Outlay on Flood Control Projects-				
2017-2018	1,62,44.45	20.71	0.01	-	-
2018-2019	1,79,51.41	-	-	-	-
2019-2020	58,66.77	-	-	-	-

GRANT NO 23-PUBLIC HEALTH ENGINEERING DEPARTMENT

Revenue -

MAJOR HEADS

2055 Police

2215 Water Supply and Sanitation

	Total Grant/ Appropriation	Actual Expenditure	Excess(+) Saving(-)
(₹ in thousand)			
Voted			
Original	10,80,79,96		
		10,80,79,96	9,29,98,39
Supplementary	..		(-)1,50,81,57
Amount surrendered during the year			..

Capital -

MAJOR HEAD

4215 Capital Outlay on Water Supply and Sanitation

Voted

Original	2,62,74,52			
		2,62,74,52	1,01,44,18	(-)1,61,30,34
Supplementary	..			
Amount surrendered during the year				..

Notes and Comments

Revenue Section

1	In the Revenue Voted Section Budgetary provision of ₹10,80,68.29 lakh proved excessive in view of the final saving of ₹1,50,81.57 lakh. No portion of final saving of ₹1,50,81.57 lakh was anticipated and surrendered. Saving of ₹6,59.90 lakh occurred during the last year also.					
2	Significant saving in the Grant occurred under the following Heads/ Schemes: reasons for which were not communicated. [July 2020]					
Head	Total Grant/ Appropriation	Actual Expenditure	Saving(-)	Remarks		
(₹ in Lakh)						
2055	Police					
117	Internal Security			Less expenditure against BE's in respect of detail head 370- tanker service.		
0099	General					
0957	Internal Security					
	O	80.00				
	S	..	80.00	35.44	(-)44.56	
2215	Water Supply and Sanitation					
01	<i>Water Supply</i>					
001	Direction and Administration			Less expenditure against BE's mainly in respect of salary component.		
0099	General					
1001	Public Health Engineering Kashmir					
	O	5,36,25.09				
	S	..	5,36,25.09	4,47,78.01	(-)88,47.08	
1002	Public Health Engineering Jammu			Less expenditure against BE's mainly in respect of salary and electricity charges.		
	O	5,38,74.69				
	S	..	5,38,74.69		4,77,17.30	(-)61,57.39
2357	Halqa Panchayat					
	O	40.00		Less expenditure against BE's mainly in respect of detail head 023- M&R.		
	S	..	40.00		7.62	(-)32.38

Grant No. 23 (Contd.)
Capital Section

3	In the Capital Voted Section Budgetary provision of ₹2,62,74.52 lakh proved excessive in view of the final saving of ₹1,61,30.34 lakh. No portion of final saving of ₹1,61,30.34 lakh was anticipated and surrendered. Saving in the grant occurred during the last year also.					
4	Saving in the Grant occurred under the following Head/ Schemes; reasons for which were not communicated. [July 2020]					
Head	Total Grant/ Appropriation		Actual Expenditure	Saving(-)	Remarks	
	(₹ in Lakh)					
4215	Capital Outlay on Water Supply and Sanitation					
01	<i>Water Supply</i>					
102	Rural Water Supply				Less expenditure against BE's mainly in respect of detail head 115- works.	
0011	General					
1002	Public Health Engineering Department Jammu					
	O	34,28.79				
	S	..	34,28.79	34,08.92		(-)19.87
0031	Centrally Sponsored Scheme					
1001	Public Health Engineering Department Kashmir					
	O	1,25,96.38				
	S	..	1,25,96.38	6,09.13		(-)1,19,87.25
1002	Public Health Engineering Department Jammu					
	O	62,70.71				
	S	..	62,70.71	1,49.14		(-)61,21.57
5	Significant excess occurred under the following Head/ Scheme; reasons for which were not communicated. [July 2020]					
Head	Total Grant/ Appropriation		Actual Expenditure	Excess(+)		Remarks
	(₹ in Lakh)					
4215	Capital Outlay on Water Supply and Sanitation					
01	<i>Water Supply</i>					
102	Rural Water Supply				Excess expenditure over BE's mainly in respect of detail head 115- works.	
0011	General					
1001	Public Health Engineering Department Kashmir					
	O	39,78.64				
	S	..	39,78.64	59,76.99		(+)19,98.35

Grant No. 23(Concl.)

6	Suspense Transactions: - The expenditure in the Grant includes ₹32,93.45 lakh under the Head "Suspense". The nature of transactions under the Head Suspense and the accounting procedure have been explained in Note:- 4 of Grant No: 5-Ladakh Affairs Department. An analysis of transactions accounted for under this Head in the Grant during 2019-2020 (ending 30.10.2019) together with the Opening and Closing balance is given below:				
Major Head of Account/ Particulars	Opening Balance as on 1st April 2019	Debits	Credits	Closing Balance as on 30th October 2019	
(₹ in Lakh)					
2215-Water Supply and Sanitation					
Purchases	72.75	-	-	72.75	
Stock	(-)3,73.89	32,93.45	4,32.94	24,86.62	
Miscellaneous Public Works Advance	2,54.75	-	-	2,54.75	
Workshop Suspense	(-)9.94	-	-	(-)9.94	
Total	(-)56.33	32,93.45	4,32.94	(+)28,04.18	
4215 Capital Outlay on Water Supply & Sanitation					
Purchases	(-)6,78.11	-	-	(-)6,78.11	
Stock	4,05.27	-	-	4,05.27	
Miscellaneous Public Work Advance	94.05	-	-	94.05	
Workshop Suspense	0.01	-	-	0.01	
Total	(-)1,78.78	-	-	(-)1,78.78	
7	Review of Establishment of Tools and Plant Charges of Public Health Engineering Department:- The percentage which the expenditure on Establishment of Tools and Plant bore to the Works Outlay in the Public Health engineering Department during 2017-18 to 2018-19 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).				
Head of Account and Year	Works Outlay	Establishment Charges	Percentage of Establishment Charges to Works Outlay	Tools and Plant Charges	Percentage of Tools and Plant Charges to Works Outlay
(₹ in lakh)					
2215-Water Supply and Sanitation					
2017-2018	44,83.38	10,99,14.32	24,51.60	-	-
2018-2019	53,17.00	14,55,50.45	27,37.45	3,20.40	6.03
2019-2020	46,76.29	8,78,26.63	18,78.12	-	-
4215-Capital Outlay on Water Supply & Sanitation					
2017-2018	5,93,11.57	-	-	-	-
2018-2019	5,23,23.98	-	-	-	-
2019-2020	1,01,44.18	-	-	-	-

GRANT NO 24-HOSPITALITY AND PROTOCOL DEPARTMENT

Revenue -

MAJOR HEADS

2055 Police

2059 Public Works

2070 Other Administrative Services

2216 Housing

	Total Grant/ Appropriation	Actual Expenditure	Excess(+) Saving(-)
(₹ in thousand)			
Voted			
Original	1,37,84,97		
		1,37,84,97	
			1,34,57,19
			(-)3,27,78
Supplementary	..		
Amount surrendered during the year			..

Capital -

MAJOR HEAD

4059 Capital Outlay on Public Works

Voted

Original	8,30,96		
		8,30,96	
			8,69,05
			(+)38,09
Supplementary	..		
Amount surrendered during the year			..

Notes and Comments

Revenue Section

1	In the Revenue Voted Section Budgetary provision of ₹1,37,84.97 lakh proved excessive in view of the final saving of ₹3,27.78 lakh. No portion of final saving of ₹3,27.78 lakh was anticipated and surrendered.			
2	Significant saving in the Grant occurred under the following Heads/ Schemes: reasons for which were not communicated. [July 2020]			
Head	Total Grant/ Appropriation	Actual Expenditure	Saving(-)	Remarks
(₹ in Lakh)				
2059	Public Works			
80	General			
103	Furnishings			
0099	General			
0459	Furnishing			
	O	3,77.57		Less expenditure against BE's in respect of detail head 054- furniture and furnishing.
	S	..	3,77.57	
			3,72.24	(-)5.33
2070	Other Administrative Services			
800	Other Expenditure			
0099	General			
0464	Resident Commissioner New Delhi			
	O	9,79.22		Less expenditure against BE's mainly in respect of salary and detail head 020-M&E.
	S	..	9,79.22	
			6,70.57	(-)3,08.65
0486	Trade Agency Mumbai			
	O	68.91		Less expenditure against BE's mainly in respect of salary and detail head 023-M&R.
	S	..	68.91	
			54.69	(-)14.22
0791	Hospitality and Protocol Department Jammu			
	O	3,32.29		Less expenditure against BE's mainly in respect of salary component.
	S	..	3,32.29	
			2,99.82	(-)32.47

Grant No. 24(Contd.)

Head	Total Grant/ Appropriation		Actual Expenditure	Saving(-)	Remarks
	(₹ in Lakh)				
2216	Housing				
05	<i>General Pool Accommodation</i>				
053	Maintenance and Repairs				Less expenditure against BE's in respect of detail head 023-M&R.
0099	General				
0481	Maintenance and Repairs				
	O	19,70.01			
	S	..	19,70.01	14,36.08	
3	Saving was partly counterbalanced by the excess under the following Heads/ Schemes; reasons for which were not communicated. [July 2020]				
Head	Total Grant/ Appropriation		Actual Expenditure	Excess(+)	Remarks
	(₹ in Lakh)				
2055	Police				
117	Internal Security				Excess expenditure over BE's in respect of salary component.
0099	General				
0464	Resident Commissioner New Delhi				
	O	12,24.65			
	S	..	12,24.65	12,83.54	
2070	Other Administrative Services				
800	Other Expenditure				Excess expenditure over BE's in respect of salary and detail head 364- outsourcing.
0099	General				
0792	Hospitality and Protocol Department Kashmir				
	O	4,47.58			
	S	..	4,47.58	4,68.57	
0793	Director Hospitality and Protocol				Excess expenditure over BE's mainly in respect of salary component.
	O	2,36.59			
	S	..	2,36.59	2,80.32	
2216	Housing				
05	<i>General Pool Accommodation</i>				
001	Direction and Administration				Excess expenditure over BE's mainly in respect of salary and detail head 023-M&R.
0099	General				
0417	Estates Division				
	O	13,54.90			
	S	..	13,54.90	17,17.43	
1824	Director Estates				Excess expenditure over BE's mainly in respect of salary and detail head 023-M&R.
	O	5,21.90			
	S	..	5,21.90	6,04.97	

Grant No. 24(Concl.)**Capital Section**

4	In the Capital Voted Section Budgetary provision of ₹8,30.96 lakh proved meagre in view of the final excess of ₹38.09 lakh which needs to be regularised.				
5	Saving in the Grant occurred under the following Head/ Scheme; reasons for which were not communicated. [July 2020]				
Head	Total Grant/ Appropriation		Actual Expenditure	Saving(-)	Remarks
	(₹ in Lakh)				
4059	Capital Outlay on Public Works				
60	<i>Other Buildings</i>				
800	Other Expenditure				Less expenditure against BE's in respect of detail head 115-works.
0011	General				
1824	Director Estates				
	O	8,30.96			
	S	..	8,30.96	7,92.22	
6	Expenditure under the following Head/Scheme was incurred without Budgetary Provision; reasons for which were not communicated. [July 2020]				
Head				Actual Expenditure	
				(₹ in Lakh)	
4059	Capital Outlay on Public Works				
60	<i>Other Buildings</i>				
800	Other Expenditure				
0011	General				
0793	Director Hospitality and Protocol			76.83	

GRANT NO 25- LABOUR, STATIONERY AND PRINTING DEPARTMENT

Revenue -

MAJOR HEADS

2058 Stationery and Printing

2230 Labour and Employment

	Total Grant/ Appropriation	Actual Expenditure	Excess(+) Saving(-)
(₹ in thousand)			
Voted			
Original	60,44,85		
		60,44,85	(-)17,87,86
Supplementary	..		
Amount surrendered during the year			..

Capital -

MAJOR HEADS

4058 Capital Outlay on Stationery and Printing

4250 Capital Outlay on Other Social Services

Voted

Original	24,37,38		
		24,37,38	(-)1,60,15
Supplementary	..		
Amount surrendered during the year			..

Notes and Comments

Revenue Section

1	In the Revenue Voted Section Budgetary provision of ₹60,44.85 lakh proved excessive in view of the final saving of ₹17,87.86 lakh. No portion of final saving of ₹17,87.86 lakh was anticipated and surrendered. Saving of ₹4,05.61 lakh occurred during the last year also.				
2	Significant saving in the Grant occurred under the following Heads/ Schemes; reasons for which were not communicated. [July 2020]				
Head	Total Grant/ Appropriation	Actual Expenditure	Saving(-)	Remarks	
(₹ in Lakh)					
2058	Stationery and Printing				
101	Purchase and Supply of Stationery Stores			Less expenditure against BE's mainly in respect of salary component.	
0099	General				
1626	Stationery Depot Jammu				
	O	2,05.68			
	S	..	2,05.68	1,14.95	(-)90.73
1627	Stationery Depot Srinagar				
	O	1,93.64			
	S	..	1,93.64	1,10.09	(-)83.55
103	Government Presses			Less expenditure against BE's mainly in respect of salary and detail head 008-electricity charges.	
0099	General				
1630	Ranbir Government Press Jammu				
	O	15,21.84			
	S	..	15,21.84	12,65.71	(-)2,56.13
1631	Government Press Srinagar			Less expenditure against BE's mainly in respect of salary component.	
	O	11,24.32			
	S	..	11,24.32	6,79.68	(-)4,44.64

Grant No. 25(Contd.)

Head	Total Grant/ Appropriation		Actual Expenditure	Saving(-)	Remarks
	(₹ in Lakh)				
2230	Labour and Employment				
<i>01</i>	<i>Labour</i>				
001	Direction and Administration				Less expenditure against BE's mainly in respect of salary component.
0099	General				
1633	Labour Commissioner				
	O	1,98.87			
	S	..	1,98.87	1,66.04	(-)32.83
1634	Regional Offices Labour				Less expenditure against BE's mainly in respect of salary component.
	O	9,39.15			
	S	..	9,39.15	5,59.14	(-)3,80.01
102	Working Conditions and Safety				Less expenditure against BE's mainly in respect of salary component.
0099	General				
1638	Factories				
	O	1,42.19			
	S	..	1,42.19	56.77	(-)85.42
1639	District Labour Welfare Scheme				Less expenditure against BE's mainly in respect of salary component.
	O	82.59			
	S	..	82.59	38.59	(-)44.00
1640	Migratory Labour				Less expenditure against BE's mainly in respect of salary component.
	O	1,25.69			
	S	..	1,25.69	59.13	(-)66.56
103	General Labour Welfare				Less expenditure against BE's mainly in respect of salary component.
0099	General				
1645	Employment Insurance				
	O	5,41.20			
	S	..	5,41.20	3,00.35	(-)2,40.85
<i>02</i>	<i>Employment Service</i>				
001	Direction and Administration				Less expenditure against BE's mainly in respect of salary component.
0099	General				
1641	Director Employment				
	O	5,75.22			
	S	..	5,75.22	5,22.92	(-)52.30
1642	Employment Exchange				Less expenditure against BE's mainly in respect of salary component.
	O	2,78.70			
	S	..	2,78.70	2,66.05	(-)12.65
3	Excess in the Grant occurred under the following Head/ Scheme; reasons for which were not communicated. [July 2020]				
Head	Total Grant/ Appropriation		Actual Expenditure	Excess(+)	Remarks
	(₹ in Lakh)				
2058	Stationery and Printing				
001	Direction and Administration				Excess expenditure over BE's mainly in respect of salary component.
0099	General				
1625	Director Stationery and Supplies				
	O	1,15.76			
	S	..	1,15.76	1,20.58	(+)4.82

GRANT NO 26-FISHERIES DEPARTMENT

Revenue-
MAJOR HEAD
2405 Fisheries

	Total Grant/ Appropriation	Actual Expenditure	Excess(+) Saving(-)
(₹ in thousand)			
Voted			
Original	50,14,02		
		50,14,02	(-)2,81,54
Supplementary	..		
Amount surrendered during the year			..

Capital-
MAJOR HEAD-
4405 Capital Outlay on Fisheries
Voted

Original	1,83,10		
		1,83,10	(+)1,67,90
Supplementary	..		
Amount surrendered during the year			..

Notes and Comments

Revenue Section

1	In the Revenue Voted Section Budgetary provision of ₹50,14.02 lakh proved excessive in view of the final saving of ₹2,81.54 lakh. No portion of final saving of ₹2,81.54 lakh was anticipated and surrendered.				
2	Significant saving in the Grant occurred under the following Head/ Schemes; reasons for which were not communicated. [July 2020]				
Head	Total Grant/ Appropriation	Actual Expenditure	Saving(-)	Remarks	
(₹ in Lakh)					
2405 Fisheries					
001 Direction and Administration				Less expenditure against BE's mainly in respect of salary component.	
0099 General					
0997 Director Fisheries					
	O	38,55.31			
	S	..	38,55.31	(-)1,60.83	
1000 Deputy Director Fisheries				Less expenditure against BE's mainly in respect of salary component.	
	O	11,58.71			
	S	..	11,58.71		(-)1,20.71

Capital Section

3	In the Capital Voted Section Budgetary provision of ₹1,83.10 lakh proved meagre in view of the final excess of ₹1,67.90 lakh which needs regularization.			
4	Significant excess occurred under the following Head/ Scheme; reasons for which were not communicated. [July 2020]			
Head	Total Grant/ Appropriation	Actual Expenditure	Excess(+)	Remarks
(₹ in Lakh)				
4405 Capital Outlay on Fisheries				
800 Other Expenditure				Excess expenditure over BE's mainly in respect of detail head 115-works.
0011 General				
0904 Building Work Programme				
	O	1,23.10		
	S	..	1,23.10	(+)1,47.51

Grant No. 26(Concl.)

5	Entire provision remained un-utilized upto ending 30.10.2019 under the following Head/Scheme; reasons for which were not communicated. [July 2020]		
Head		Total Grant/ Appropriation (₹ in Lakh)	
4405	Capital Outlay on Fisheries		
800	Other expenditure		
0011	General		
2462	Blue Revolution	60.00	
6	Expenditure under the following Head/Scheme was incurred without Budgetary Provision; reasons for which were not communicated. [July 2020]		
Head		Actual Expenditure (₹ in Lakh)	
4405	Capital Outlay on Fisheries		
800	Other Expenditure		
0031	Centrally Sponsored Scheme		
0910	Inland Fisheries	80.40	

GRANT NO 27-HIGHER EDUCATION DEPARTMENT

Revenue -

MAJOR HEADS

2202 General Education

2203 Technical Education

	Total Grant/ Appropriation	Actual Expenditure	Excess(+) Saving(-)
(₹ in thousand)			
Voted			
Original	5,46,79,19		
		5,46,79,19	(-)36,83,18
Supplementary	..		
Amount surrendered during the year			..

Capital -

MAJOR HEAD

4202 Capital Outlay on Education, Sports, Art and Culture

Voted

Original	1,28,03,03		
		1,28,03,03	(-)43,58,33
Supplementary	..		
Amount surrendered during the year			..

Notes and Comments

Revenue Section

1	In the Revenue Voted Section Budgetary provision of ₹5,46,79.19 lakh proved excessive in view of the final saving of ₹36,83.18 lakh. No portion of final saving of ₹36,83.18 lakh was anticipated and surrendered. Saving of ₹48,19.59 lakh occurred during the last year also.				
2	Significant saving in the Grant occurred under the following Head/ Schemes; reasons for which were not communicated. [July 2020]				
Head	Total Grant/ Appropriation	Actual Expenditure	Saving(-)	Remarks	
(₹ in Lakh)					
2202	General Education				
03	<i>University and Higher Education</i>				
102	Assistance to Universities			Less expenditure against BE's in respect of detail head 028-Grant-in-aid.	
0099	General				
2361	Baba Ghulam Shah Badshah University				
	O	10,00.00			
	S	..	10,00.00	7,75.00	(-)2,25.00
103	Government Colleges and Institutes			Less expenditure against BE's mainly in respect of salary, detail head 008-electricity charges and detail head 010-M&S.	
0099	General				
0534	Government Degree Colleges				
	O	3,19,75.36			
	S	..	3,19,75.36	2,65,39.02	(-)54,36.34

Grant No. 27(Contd.)

3	Saving was partly counterbalanced by the excess under the following Heads/ Schemes; reasons for which were not communicated. [July 2020]				
Head	Total Grant/ Appropriation		Actual Expenditure	Excess(+)	Remarks
	(₹ in Lakh)				
2202	General Education				
03	<i>University and Higher Education</i>				
001	Direction and Administration				Excess expenditure over BE's in respect of detail head 028-Grant-in-aid.
0099	General				
2407	Rashtriya Uchitar Shiksha Abhiyan				
	O	1,10.00			
	S	..	1,10.00	1,32.00	(+)22.00
102	Assistance to Universities				Excess expenditure over BE's in respect of detail head 028-Grant-in-aid.
0099	General				
0549	Grants to Kashmir University				
	O	87,50.00			
	S	..	87,50.00	1,05,00.00	(+)17,50.00
2460	Cluster Universities				Excess expenditure over BE's in respect of detail head 028-Grant-in-aid.
	O	2,13.32			
	S	..	2,13.32	2,24.57	
103	Government Colleges and Institutes				Excess expenditure over BE's mainly in respect of salary component.
0099	General				
2507	Principal GCET Safapora, Ganderbal				
	O	77.70			
	S	..	77.70	1,25.58	(+)47.88
2511	School of Architecture (Jammu)				Excess expenditure over BE's in respect of detail head 028-Grant-in-aid.
	O	2.85			
	S	..	2.85	8.57	
104	Assistance to Non-Government Colleges and Institutes				Excess expenditure over BE's in respect of detail head 028-Grant-in-aid.
0099	General				
0531	Grant-in-Aid for Other Colleges				
	O	12.50			
	S	..	12.50	16.67	(+)4.17
2277	Gandhi Memorial College (Migrants) Jammu				Excess expenditure over BE's in respect of detail head 028-Grant-in-aid.
	O	74.66			
	S	..	74.66	1,12.00	
2203	Technical Education				
001	Direction and Administration				Excess expenditure over BE's mainly in respect of salary component.
0099	General				
2207	Principal GCET Jammu				
	O	8,18.55			
	S	..	8,18.55	8,68.35	(+)49.80
4	Expenditure under the following Head/Scheme was incurred without Budgetary Provision; reasons for which were not communicated. [July 2020]				
Head				Actual Expenditure	
	(₹ in Lakh)				
2202	General Education				
03	<i>University and Higher Education</i>				
001	Direction and Administration				
0099	General				
2460	Cluster Universities				50.00

Grant No. 27(Concl.)**Capital Section**

5	In the Capital Voted Section Budgetary provision of ₹1,28,03.03 lakh proved excessive in view of the final saving of ₹43,58.33 lakh. No portion of final saving of ₹43,58.33 lakh was anticipated and surrendered. Saving of ₹97,04.75 lakh occurred during the last year also.				
6	Saving in the Grant occurred under the following Head/ Scheme; reasons for which were not communicated. [July 2020]				
Head	Total Grant/ Appropriation		Actual Expenditure	Saving(-)	Remarks
	(₹ in Lakh)				
4202	Capital Outlay on Education, Sports, Art and Culture				
<i>01</i>	<i>General Education</i>				
203	University and Higher Education				Less expenditure against BE's in respect of detail head 115-works.
0011	General				
0297	University & Higher Education				
	O	1,28,03.03			
	S	..	1,28,03.03	43,98.70	
				(-84,04.33)	
7	Expenditure under the following Head/Scheme was incurred without Budgetary Provision; reasons for which were not communicated. [July 2020]				
Head				Actual Expenditure	
	(₹ in Lakh)				
4202	Capital Outlay on Education, Sports, Art and Culture				
<i>01</i>	<i>General Education</i>				
203	University and Higher Education				
0031	Centrally Sponsored Scheme				
2407	R U S A			40,46.00	

GRANT NO 28-RURAL DEVELOPMENT DEPARTMENT

Revenue-

MAJOR HEADS

2236 Nutrition

2501 Special Programmes for Rural Development

2515 Other Rural Development Programmes

	Total Grant/ Appropriation	Actual Expenditure	Excess(+) Savings(-)
(₹ in thousand)			
Voted			
Original	2,60,53,13		
		2,60,53,13	
Supplementary	-		
		2,38,44,22	(-)22,08,91
Amount surrendered during the year			..

Capital-

MAJOR HEAD

4515 Capital Outlay on Other Rural Development Programmes

Voted			
Original	26,81,79,53		
		26,81,79,53	
Supplementary	-		
		22,39,05,96	(-)4,42,73,57
Amount surrendered during the year			..

Notes and Comments

Revenue Section

1.	In the Revenue Voted Section Budgetary provision of ₹ 2,60,53.13 lakh proved excessive in view of the final saving of ₹ 22,08.91lakh. No portion of final saving of ₹ 22,08.91 lakh was anticipated and surrendered.				
2.	Significant saving in the Grant occurred under the following Heads/ Schemes; reasons for which were not communicated. [July 2020]				
Head	Total Grant/ Appropriation	Actual Expenditure	Saving(-)	Remarks	
(₹ in Lakh)					
2236	Nutrition			Less expenditure against BE's mainly in respect of salary component.	
80	General				
800	Other Expenditure				
0099	General				
1839	Applied Nutrition Programme Jammu				
	O	3,10.73			
	S	-	3,10.73		
			3,00.05	(-)10.68	
2501	Special Programmes for Rural Development			Less expenditure against BE's in respect of salary component.	
01	Integrated Rural Development Programme				
001	Direction and Administration				
0099	General				
0003	IRDP Jammu				
	O	5,25.38			
	S	..	5,25.38		
			4,40.90	(-)84.48	
0004	IRDP Kashmir			Less expenditure against BE's in respect of salary component.	
	O	4,29.33			
	S	..	4,29.33		
			4,15.04	(-)14.29	

Grant No.28(Contd.)

Head	Total Grant/ Appropriation		Actual Expenditure	Saving(-)	Remarks
	(₹ in Lakh)				
2501	Special Programmes for Rural Development				Less expenditure against BE's mainly in respect of salary component.
01	Integrated Rural Development Programme				
800	Other Expenditure				
0099	General				
0230	Rural Sanitation				
	O	1,67.86			
	S	..	1,67.86	1,36.37	(-)31.49
2515	Other Rural Development Programmes				Less expenditure against BE's mainly in respect of salary component.
001	Direction and Administration				
0099	General				
0029	Assistant Commissioner Development(Kashmir)				
	O	74.21			
	S	..	74.21	59.70	(-)14.51
0055	Agriculture Production Officers/B.D.Os(Kashmir)				Less expenditure against BE's mainly in respect of salary component.
	O	40,02.05			
	S	..	40,02.05	33,52.00	(-)6,50.05
0105	Agriculture Production Officers/B.D.Os(Jammu)				Less expenditure against BE's mainly in respect of salary and detail head 023-M&R.
	O	48,93.94			
	S	..	48,93.94	39,79.60	(-)9,14.34
102	Community Development				Less expenditure against BE's in respect of salary component.
0099	General				
0107	Bench Mark Survey(Jammu)				
	O	19.33			
	S	..	19.33	10.52	(-)8.81
0111	Director Rural Development (Jammu)				Less expenditure against BE's mainly in respect of salary component.
	O	1,75.38			
	S	..	1,75.38	1,52.81	(-)22.57
0118	Director Rural Development (Kashmir)				Less expenditure against BE's mainly in respect of detail head 023-M&R.
	O	1,28.98			
	S	..	1,28.98	1,06.67	(-)22.31
0376	Community Development and Panchayats Jammu				Less expenditure against BE's mainly in respect of salary and detail head 017-Honorarium.
	O	43,96.86			
	S	..	43,96.86	36,84.10	(-)7,12.76
0574	Bench Mark Survey(Kashmir)				Less expenditure against BE's in respect of salary component.
	O	25.67			
	S	..	25.67	11.76	(-)13.91
800	Other Expenditure				Less expenditure against BE's mainly in respect of salary component.
0099	General				
0097	Rural Engineering Department (Jammu)				
	O	15,01.73			
	S	..	15,01.73	11,66.44	(-)3,35.29
0099	District Panchayat Officer Jammu				Less expenditure against BE's mainly in respect of salary and detail head 017-Honorarium.
	O	14,00.93			
	S	..	14,00.93	9,96.94	(-)4,03.99

Grant No.28(Contd.)

Head	Total Grant/ Appropriation		Actual Expenditure	Saving(-)	Remarks
	(₹ in Lakh)				
2515	Other Rural Development Programmes				Less expenditure against BE's mainly in respect of salary component.
800	Other Expenditure				
0099	General				
0487	Rural Engineering Department Kashmir				
	O	3,84.74			
	S	..	3,84.74	2,17.73	(-)1,67.01
0548	District Panchayat Officer Kashmir				Less expenditure against BE's mainly in respect of salary and detail head 017-Honorarium.
	O	7,64.26			
	S	..	7,64.26	4,66.12	
3.	Saving was partly counterbalanced by the excess under the following Head/ Schemes; reasons for which were not communicated. [July 2020]				
Head	Total Grant/ Appropriation		Actual Expenditure	Excess(+)	Remarks
	(₹ in Lakh)				
2515	Other Rural Development Programmes				Excess expenditure over BE's mainly in respect of salary and detail head 007- office expenses.
102	Community Development				
0099	General				
0051	Community Development and Panchayat Kashmir				
	O	66,68.49			
	S	..	66,68.49	76,70.36	(+)10,01.87
0109	Assistant Commissioner Development(Jammu)				Excess expenditure over BE's in respect of salary component.
	O	1,77.26			
	S	..	1,77.26	2,01.74	
4.	Expenditure under the following Heads/Schemes was incurred without Budgetary Provision; reasons for which were not communicated. [July 2020]				
Head			Actual/ Expenditure		
	(₹ in Lakh)				
2501	Special Programmes for Rural Development				
01	<i>Integrated Rural Development Programme</i>				
001	Direction and Administration				
0031	Centrally Sponsored Scheme				
1956	D R D A			3,20.21	
2515	Other Rural Development Programmes				
001	Direction and Administration				
0099	General				
0487	Rural Engineering Department Kashmir			1,63.40	
5	In deviation from the list of Major and Minor Head of Accounts, the provision for ₹ 5,25.38 Lakh, ₹ 4,29.33 Lakh and ₹ 1,67.86 Lakh against Sub-Heads 0003- IRDP Jammu, 0004-IRDP Kashmir and 0230-Rural Sanitation respectively was placed under Sub-Major Head 01- Integrated Rural Development Programme.				

**Grant No.28(Contd.)
Capital Section**

6	In the Capital Voted Section Budgetary provision of ₹26,81,79.53 lakh proved excessive in view of the final saving of ₹ 4,42,73.57 lakh. No portion of final saving of ₹ 4,42,73.57 lakh was anticipated and surrendered.				
7	Persistent Saving as detailed below occurred during the last five years also.				
	Year	Total Grant/ Appropriation	Actual Expenditure	Saving (-)	
	(₹ in Lakh)				
	2014-2015	18,25,55.77	7,20,98.18	(-)11,04,57.59	
	2015-2016	13,08,48.94	8,11,80.14	(-)4,96,68.80	
	2016-2017	19,15,38.31	11,17,19.11	(-)7,98,19.20	
	2017-2018	23,91,21.36	18,49,85.25	(-)5,41,36.11	
	2018-2019	30,62,87.68	18,05,20.52	(-)12,57,67.16	
8	Saving in the grant mainly occurred under the following Head/Schemes; reasons for which were not communicated. [July 2020]				
Head	Total Grant/ Appropriation	Actual Expenditure	Saving(-)	Remarks	
	(₹ in Lakh)				
4515	Capital Outlay on Other Rural Development Programmes			Less expenditure against BE's in respect of detail head 115-works.	
102	Community Development				
0011	General				
0704	Community Development Kashmir				
	O	70.00			
	S	..	70.00	62.30	(-)7.70
103	Rural Development			Less expenditure against BE's in respect of detail head 115-works.	
0031	Centrally Sponsored Scheme				
2143	National Rural Employment Guarantee Scheme(NRGE)				
	O	4,94,05.61			
	S	..	4,94,05.61	4,09,97.51	(-)84,08.10
800	Other Expenditure			Less expenditure against BE's in respect of detail head 115-works.	
0011	General				
2376	National Rural Livelihood Mission				
	O	5,69.44			
	S	..	5,69.44	2,13.00	(-)3,56.44
0031	Centrally Sponsored Scheme			Less expenditure against BE's in respect of detail head 115-works.	
2143	National Rural Employment Guarantee Scheme(NRGE)				
	O	7,94,05.61			
	S	..	7,94,05.61	3,00,00.00	(-)4,94,05.61
9	Saving was partly counterbalanced by the excess under the following Head/ Schemes; reasons for which were not communicated. [July 2020]				
Head	Total Grant/ Appropriation	Actual Expenditure	Excess(+)	Remarks	
	(₹ in Lakh)				
4515	Capital Outlay on Other Rural Development Programmes			Excess expenditure over BE's in respect of detail head 309-finance commission grants.	
101	Panchayati Raj				
0099	General				
0051	Community Development and Panchayat Kashmir				
	O	12,19,60.78			
	S	..	12,19,60.78	12,96,37.78	(+)76,77.00

Grant No.28 (Concl.)

Head	Total Grant/ Appropriation		Actual Expenditure		Excess(+)	Remarks
	(₹ in Lakh)					
4515	Capital Outlay on Other Rural Development Programmes					Excess expenditure over BE's in respect of detail head 115-works.
102	Community Development					
0011	General					
0384	Community Development Jammu					
	O	40.00				
	S	..	40.00	75.19	(+)35.19	
0031	Centrally Sponsored Scheme					Excess expenditure over BE's in respect of detail head 028-Grant-in-aid and detail head 115-works.
0230	Rural Sanitation					
	O	96,62.89				
	S	..	96,62.89	1,80,70.99	(+)84,08.10	
10	Entire provision remained un-utilized upto ending 30.10.2019 under the following Head/Schemes; reasons for which were not communicated. [July 2020]					
Head					Total Grant/ Appropriation	
					(₹ in Lakh)	
4515	Capital Outlay on Other Rural Development Programmes					
800	Other Expenditure					
0011	General					
2468	PMAY				13,04.37	
0031	Centrally Sponsored Scheme					
2376	National Rural Livelihood Mission				11,79.73	
11	Expenditure under the following Head/Schemes was incurred without Budgetary Provision; reasons for which were not communicated. [July 2020]					
Head					Actual Expenditure	
					(₹ in Lakh)	
4515	Capital Outlay on Other Rural Development Programmes					
103	Rural Development					
0031	Centrally Sponsored Scheme					
2473	Himayat				1,18.10	
800	Other Expenditure					
0011	General					
2377	Rajiv Gandhi Panch Sash. Abhiyan				1,50.00	

GRANT NO 29-TRANSPORT DEPARTMENT

Revenue-

MAJOR HEADS

2041 Taxes on Vehicles

2070 Other Administrative Services

	Total Grant/ Appropriation	Actual Expenditure	Excess(+) Saving(-)
(₹ in thousand)			
Voted			
Original	32,13,59		
		32,13,59	(+)1,69,95
Supplementary	..		
Amount surrendered during the year			..

Capital-

Major HEADS

4059 Capital Outlay on Public Works

5055 Capital Outlay on Road Transport

7055 Loans for Road Transport

Voted

Original	7,74,83		
		7,74,83	(-)21,95
Supplementary	..		
Amount surrendered during the year			..

Notes and Comments

Revenue Section

1	In the Revenue Voted Section Budgetary provision of ₹32,13.59 lakh proved meagre in view of final excess of ₹1,69.95 lakh which needs regularization.			
2	Excess in the grant occurred under following Heads/ Schemes; reasons for which were not communicated to audit. [July 2020]			
Head	Total Grant/ Appropriation	Actual Expenditure	Excess(+)	Remarks
(₹in Lakh)				
2041	Taxes on Vehicles			
101	Collection Charges			Excess expenditure against BE's mainly in respect of salary component.
0099	General			
0373	Regional Transport Office Kashmir			
	O	2,21.01		
	S	..	2,21.01	
			3,16.17	(+)95.16

Grant No. 29(Concl.)

Head	Total Grant/ Appropriation		Actual Expenditure	Excess(+)	Remarks
	(₹in Lakh)				
2041	Taxes on Vehicles				
101	Collection Charges				Excess expenditure over BE's mainly in respect of salary component.
0099	General				
0395	Regional Transport Office Jammu				
	O	2,11.00			
	S	..	2,11.00	(+)53.30	
2070	Other Administrative Services				
114	Purchase and Maintenance of Transport				Excess expenditure over BE's mainly in respect of salary and expenditure without budget in respect of detail head 009-RRT.
0099	General				
0393	Motor Garages				
	O	24,65.60			
	S	..	24,65.60	(+)44.10	
3	Significant saving in the Grant occurred under the following Head/ Scheme; reasons for which were not communicated. [July 2020]				
Head	Total Grant/ Appropriation		Actual Expenditure	Saving(-)	Remarks
	(₹in Lakh)				
2041	Taxes on Vehicles				
001	Direction and Administration				Less expenditure against BE's mainly in respect of salary component.
0099	General				
0378	Transport Commissioner's Office				
	O	3,15.98			
	S	..	3,15.98	(-)22.27	
Capital Section					
4	In the Capital Voted Section Budget provision of ₹ 7,74.83 lakh proved excessive in view of the final saving of ₹ 21.95 lakh. No portion of final saving of ₹ 21.95 lakh was anticipated and surrendered. Saving in the grant occurred during 2018-19 also.				
5	Saving in the Grant occurred under the following Heads/ Schemes; reasons for which were not communicated.[July 2020]				
Head	Total Grant/ Appropriation		Actual Expenditure	Saving(-)	Remarks
	(₹in Lakh)				
4059	Capital Outlay on Public Works				
60	<i>Other Buildings</i>				
800	Other Expenditure				Less expenditure against BE's mainly in respect of detail head 115-works.
0011	General				
0255	State Motor Garages				
	O	25.83			
	S	..	25.83	(-)10.95	
5055	Capital Outlay on Road Transport				
800	Other Expenditure				Less expenditure against BE's mainly in respect of detail head 115-works.
0011	General				
0378	Transport Commissioner's Office				
	O	49.00			
	S	..	49.00	(-)11.00	

GRANT NO 30-TRIBAL AFFAIRS DEPARTMENT

Revenue-

MAJOR HEAD

2225 Welfare of Scheduled Castes, Scheduled Tribes , Other Backward Classes and Minorities

	Total Grant/ Appropriation	Actual Expenditure	Excess(+) Saving(-)
(₹ in thousand)			
Voted			
Original	23,53,82		
		23,53,82	16,07,95
Supplementary	..		(-)7,45,87
Amount surrendered during the year			..

Capital-

MAJOR HEAD

4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes , Other Backward Classes and Minorities.

Voted

Original	14,80,75			
		14,80,75	2,52	(-)14,78,23
Supplementary	..			
Amount surrendered during the year				..
Notes and Comments				

Revenue Section

1	In the Revenue Voted Section Budgetary provision of ₹ 23,53.82 lakh proved excessive in view of the final saving of ₹ 7,45.87 lakh. No portion of final saving of ₹ 7,45.87 lakh was anticipated and surrendered.				
2	Significant saving in the Grant occurred under the following Head/ Schemes; reasons for which were not communicated. [July 2020]				
Head	Total Grant/ Appropriation (₹ in Lakh)	Actual Expenditure	Saving(-)	Remarks	
2225	Welfare of Scheduled Castes, Scheduled Tribes , Other Backward Classes and Minorities				
03	<i>Welfare of Backward Classes</i>				
102	Economic Development				Less expenditure against BE's mainly in respect of salary and detail head 008- electricity charges.
0099	General				
1796	Welfare of Gujjar and Bakarwals				
	O	20,99.15			
	S	..	20,99.15	13,93.70	(-)7,05.45
2253	Director Tribal Affairs				Less expenditure against BE's mainly in respect of salary and detail head 009-RRT.
	O	2,08.17			
	S	..	2,08.17	1,69.83	

Grant No. 30(Concl.)
Capital Section

3	In the Capital Voted Section Budgetary provision of ₹14,80.75 lakh proved excessive in view of the final saving of ₹14,78.23 lakh. No portion of final saving of ₹14,78.23 lakh was anticipated and surrendered.				
4	Saving in the Grant occurred under the following Head/ Schemes; reasons for which were not communicated. [July2020]				
Head	Total Grant/ Appropriation		Actual Expenditure	Saving(-)	Remarks
4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes ,Other Backward Classes and Minorities				
02	<i>Welfare of Scheduled Tribes</i>				
800	Other Expenditure				Meagre expenditure against BE's in respect of detail head 115-works.
0031	Centrally Sponsored Scheme				
1814	Tribal Sub Plan				
	O	12,74.00			
	S	..	12,74.00	0.80	(-)12,73.20
1827	Welfare of Schedule Caste/Tribe Jammu				Meagre expenditure against BE's in respect of detail head 115-works.
	O	56.75			
	S	..	56.75	1.72	
5	Entire provision remained un-utilized upto ending 30-10-2019 under the following Head/Scheme; reasons for which were not communicated. [July 2020]				
Head			Total Grant/ Appropriation		
4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities				
02	<i>Welfare of Scheduled Tribes</i>				
800	Other Expenditure				
0011	General				
1814	Tribal Sub Plan			1,50.00	

GRANT NO 31-CULTURE DEPARTMENT

Revenue-

MAJOR HEADS

2202 General Education

2205 Art and Culture

3452 Tourism

3454 Census Surveys and Statistics

	Total Grant/ Appropriation		Actual Expenditure		Excess(+) Saving(-)
	(₹ in thousand)				
Voted					
Original	31,29,51				
		31,29,51	28,77,53		(-)2,51,98
Supplementary	..				
Amount surrendered during the year					..

Capital-

MAJOR HEAD

4202 Capital Outlay on Education, Sports, Art and Culture

Voted

Original	2,14,39				
		2,14,39	1,69,42		(-)44,97
Supplementary	..				
Amount surrendered during the year					..

Notes and Comments

Revenue Section

1	In the Revenue Voted Section Budgetary provision of ₹31,29.51 lakh proved excessive in view of the final saving of ₹2,51.98 lakh. No portion of final saving of ₹2,51.98 lakh was anticipated and surrendered.				
2	Significant saving in the Grant occurred under the following Heads/ Schemes; reasons for which were not communicated. [July 2020]				
Head	Total Grant/ Appropriation		Actual Expenditure	Saving(-)	Remarks
	(₹ in Lakh)				
2202	General Education				
80	<i>General</i>				
004	Research				Less expenditure against BE's mainly in respect of Salary Component.
0099	General				
0278	Research and Publication (Kashmir)				
	O	2,10.30			
	S	..	2,10.30	1,89.21	

Grant No. 31(Contd.)

Head	Total Grant/ Appropriation		Actual Expenditure	Saving(-)	Remarks
	(₹ in Lakh)				
2205	Art and Culture				
104	Archives				Less expenditure against BE's mainly in respect of Salary Component.
0099	General				
0272	Development of Archives				
	O	5,94.21			
	S	..	5,94.21	4,69.56	(-)1,24.65
105	Public Libraries				Less expenditure against BE's mainly in respect of Salary Component.
0099	General				
0221	Government Libraries and Reading Rooms Jammu				
	O	7,36.50			
	S	..	7,36.50	7,00.14	(-)36.36
3452	Tourism				
01	<i>Tourist Infrastructure</i>				
800	Other Expenditure				Less releases against BE's in respect of Grant-in-Aid.
0099	General				
2299	Mubarak Mandi Jammu Heritage Society				
	O	95.50			
	S	..	95.50	32.00	(-)63.50
3454	Census Surveys and Statistics				
02	<i>Surveys and Statistics</i>				
110	Gazetter and Statistical Memoirs				Less expenditure against BE's mainly in respect of Salary and travel expenses.
0099	General				
0468	State Gazetteers				
	O	57.50			
	S	..	57.50	51.13	(-)6.37

Capital Section

3	In the Capital Voted Section Budgetary provision of ₹2,14.39 lakh proved excessive in view of the final saving of ₹44.97 lakh. No portion of final saving of ₹44.97 lakh was anticipated and surrendered.				
4	Saving in the Grant occurred under the following Head/ Schemes; reasons for which were not communicated. [July 2020]				
Head	Total Grant/ Appropriation		Actual Expenditure	Saving(-)	Remarks
	(₹ in Lakh)				
4202	Capital Outlay on Education, Sports, Art and Culture				
04	<i>Art and Culture</i>				
104	Archives				Less expenditure against BE's mainly in respect of detail head 115-works.
0011	General				
0272	Development of Archives				
	O	34.39			
	S	..	34.39	19.42	(-)14.97

Grant No. 31(Concl.)

Head	Total Grant/ Appropriation		Actual Expenditure	Saving(-)	Remarks
	(₹ in Lakh)				
4202	Capital Outlay on Education, Sports, Art and Culture				
<i>04</i>	<i>Art and Culture</i>				
105	Public Libraries				less expenditure against BE's in respect of detailed head 115-works
0011	General				
1890	Directorate of Libraries				
	O	1,50.00			
	S	..	1,50.00	1,00.00 (-)50.00	
5	Significant excess occurred under the following Head/ Scheme; reasons for which were not communicated. [July 2020]				
Head	Total Grant/ Appropriation		Actual Expenditure	Excess(+)	Remarks
	(₹ in Lakh)				
4202	Capital Outlay on Education, Sports, Art and Culture				
<i>04</i>	<i>Art and Culture</i>				
101	Fine Arts Education				Excess Expenditure over BE's in respect of detailed head 115-Works
0011	General				
0117	Art & Culture				
	O	30.00			
	S	..	30.00	50.00 (+)20.00	

GRANT NO 32-HORTICULTURE DEPARTMENT

Revenue-

MAJOR HEADS

2236 Nutrition

2401 Crop Husbandry

2435 Other Agricultural Programmes

	Total Grant/ Appropriation	Actual Expenditure	Excess(+) Saving(-)
(₹ in thousand)			
Voted			
Original	67,84,38		
		67,84,38	(-)1,54,82
Supplementary	..		
Amount surrendered during the year			..

Capital-

MAJOR HEAD

4401 Capital Outlay on Crop Husbandry

Voted

Original	8,04,50		
		8,04,50	(+)5,74,94
Supplementary	..		
Amount surrendered during the year			..

Notes and Comments

Revenue Section

1	In the Revenue Voted Section Budgetary provision of ₹67,84.38 lakh proved excessive in view of the final saving of ₹1,54.82 lakh. No portion of final saving of ₹1,54.82 lakh was anticipated and surrendered.				
2	Significant saving in the Grant occurred under the following Heads/ Schemes; reasons for which were not communicated. [July 2020]				
Head	Total Grant/ Appropriation	Actual Expenditure	Saving(-)	Remarks	
(₹ in Lakh)					
2236	Nutrition				
02	<i>Distribution of Nutritious Food and Beverages</i>				
800	Other Expenditure			Less expenditure against BE's mainly in respect of Salary component.	
0099	General				
0063	Community Canning and Fruit Preservation Centre, Kashmir				
	O	1,43.82			
	S	..	1,43.82	1,19.98	(-)23.84

Grant No. 32(Contd.)

Head	Total Grant/ Appropriation		Actual Expenditure	Saving(-)	Remarks
	(₹ in Lakh)				
2401	Crop Husbandry				
119	Horticulture and Vegetable Crops				Less expenditure against BE's mainly in respect of Salary component.
0099	General				
0244	Direction and Administration				
	O	36,03.78			
	S	..	36,03.78	31,62.23	(-)4,41.55
2435	Other Agricultural Programmes				
01	<i>Marketing and Quality Control</i>				
101	Marketing Facilities				Less expenditure against BE's in respect of detail heads 008- Electricity charges and 009-Rent, Rates and Taxes.
0099	General				
0612	Horticulture Planning and Marketing				
	O	15,20.84			
	S	..	15,20.84	15,03.19	(-)17.65
3	Saving was partly counterbalanced by the excess under the following Heads/ Schemes; reasons for which were not communicated. [July 2020]				
Head	Total Grant/ Appropriation		Actual Expenditure	Excess(+)	Remarks
	(₹ in Lakh)				
2236	Nutrition				
02	<i>Distribution of Nutritious Food and Beverages</i>				
800	Other Expenditure				Excess expenditure over BE's mainly in respect of Salary component.
0099	General				
2313	Community Canning & Fruit Preservation Centres Jammu				
	O	87.35			
	S	..	87.35	1,07.25	(+)19.90
2401	Crop Husbandry				
119	Horticulture and Vegetable Crops				Excess expenditure over BE's mainly in respect of Salary component.
0099	General				
2088	Director Horticulture Jammu				
	O	12,56.28			
	S	..	12,56.28	15,21.00	(+)2,64.72
2249	Maintenance of Departmental Orchards and Nurseries				Excess expenditure over BE's mainly in respect of Salary component.
	O	1,72.31			
	S	..	1,72.31	2,15.91	
Capital Section					
4	In the Capital Voted Section Budgetary provision of ₹8,04.50 lakh proved meagre in view of the final excess of ₹5,74.94 lakh which requires regularization.				

Grant No. 32(Concl.)

5	Significant excess occurred under the following Head/ Scheme; reasons for which were not communicated. [July 2020]				
Head	Total Grant/ Appropriation		Actual Expenditure	Excess(+)	Remarks
	(₹ in Lakh)				
4401	Capital Outlay on Crop Husbandry				
800	Other Expenditure				Excess expenditure over BE's in respect of detailed head 115-Works.
0011	General				
2303	Horticulture Construction Programme Jammu				
	O	1,46.52			
	S	..	1,46.52	1,89.51 (+)42.99	
6	Saving in the Grant occurred under the following Head/ Schemes; reasons for which were not communicated. [July 2020]				
Head	Total Grant/ Appropriation		Actual Expenditure	Saving(-)	Remarks
	(₹ in Lakh)				
4401	Capital Outlay on Crop Husbandry				
800	Other Expenditure				Excess expenditure over BE's in respect of detailed head 115-Works.
0011	General				
0222	Horticulture Construction Programme (Kashmir)				
	O	1,07.50			
	S	..	1,07.50	92.35 (-)15.15	
0612	Horticulture Planning and Marketing				
	O	78.48			
	S	..	78.48	51.79 (-)26.69	
7	Expenditure under the following Head/Scheme was incurred without Budgetary Provision; reasons for which were not communicated. [July 2020]				
Head	Actual Expenditure (₹ in Lakh)				
4401	Capital Outlay on Crop Husbandry				
119	Horticulture and Vegetable Crops				
0031	Centrally Sponsored Scheme				
2381	National Horticulture Mission				5,73.44

**GRANT NO 33-DISASTER MANAGEMENT, RELIEF, REHABILITATION AND
RECONSTRUCTION DEPARTMENT**

Revenue-**MAJOR HEADS****2055 Police****2235 Social Security and Welfare****2245 Relief on Account of Natural Calamities**

	Total Grant/ Appropriation	Actual Expenditure	Excess(+) Saving(-)
(₹ in thousand)			
Voted			
Original	2,94,27,22		
		2,94,27,22	(+)3,83,46,52
Supplementary	..		
Amount surrendered during the year			..

Capital-**4235 Capital Outlay on Social Security and Welfare****Voted**

Original	..		
		21,21	(+)21,21
Supplementary	..		
Amount surrendered during the year			..

Notes and Comments

Revenue Section

1	In the Revenue Voted Section Budgetary provision of ₹2,94,27.22 lakh proved meagre in view of the final excess of ₹3,83,46.52 lakh which requires regularization.			
2	Excess in the grant occurred mainly under the following Heads/ Schemes; reasons for which were not communicated. [July2020]			
Head	Total Grant/ Appropriation	Actual Expenditure	Excess(+)	Remarks
(₹ in Lakh)				
2055	Police			
117	Internal Security			Excess expenditure over BE's in respect of Cash Assistance.
0099	General			
0872	Other Schemes			
	O	8,16.46		
	S	..	11,71.80	
		8,16.46	(+)3,55.34	

Grant No. 33(Contd.)

Head	Total Grant/ Appropriation		Actual Expenditure	Excess(+)	Remarks
	(₹ in Lakh)				
2235	Social Security and Welfare				
<i>01</i>	<i>Rehabilitation</i>				
001	Direction and Administration				Excess expenditure over BE's in respect of Salary Component.
0099	General				
1064	Provincial Rehabilitation Office Jammu				
	O	9.89			
	S	..	9.89	11.21	
				(+)1.32	
2245	Relief on Account of Natural Calamities				
<i>80</i>	<i>General</i>				
001	Direction and Administration				Excess expenditure over BE's in respect of Salary Component.
0099	General				
1073	Chief Executive Officer				
	O	39.34			
	S	..	39.34	45.55	
				(+)6.21	
3	Significant saving in the Grant occurred under the following Head/ Schemes: reasons for which were not communicated. [July 2020]				
Head	Total Grant/ Appropriation		Actual Expenditure	Saving(-)	Remarks
	(₹ in Lakh)				
2055	Police				
001	Direction and Administration				Less expenditure against BE's mainly in respect of Salary component.
0099	General				
1057	Expenditure on Migrants				
	O	5,63.14			
	S	..	5,63.14	4,45.90	
				(-)1,17.24	
117	Internal Security				Less expenditure against BE's mainly in respect of Salary component.
0099	General				
1057	Expenditure on Migrants				
	O	2,79,98.39			
	S	..	2,79,98.39	2,55,99.27	
				(-)23,99.12	
Capital Section					
4	In the Capital Voted Section against Nil Budgetary provision an expenditure of ₹ 21.21 lakh has been incurred as detailed below:				
Head			Actual Expenditure		
				(₹ in Lakh)	
4235	Capital Outlay on Social Security and Welfare				
<i>01</i>	<i>Rehabilitation</i>				
201	Other Rehabilitation Schemes				
0011	General				
2165	Rehabilitation			21.21	

Grant No. 33(Concl.)

5.	State Disaster Response Fund (SDRF):-	
	A separate State Disaster Response Fund under Major Head 8121-General and Other Reserve Fund, 122- State Disaster Relief Fund has been constituted by the Government on the basis of the recommendations of “13th Finance Commission” with effect from 1st April 2010. As per the scheme for constitution and administration of the said fund the Government of India shall make contributions of 90 <i>per cent</i> with matching contribution of 10 <i>per cent</i> by the State. Credit to the Fund Account is effected by transfer from the Consolidated Fund of the State under Major Head 2245 – Relief on Account of Natural Calamities after making proper provision there against in the Demand for Grants of the respective accounting years. However, the following contributions have been made to the fund during the year 2019-20 [01.04.2019 to 30.10.2019]	
	The details of the Funds and Investments during the year 2019-2020 are as under:-	
	Details of the Fund	8121-General and Other Reserve Fund 122-State Disaster Response Fund
		(₹ in crore)
	Opening Balance as on 01-04-2019	9,03.11
	Receipts during 2019-2020 [01.04.2019 to 30.10.2019]	4,39.38
	Disbursements during 2019-2020 [01.04.2019 to 30.10.2019]	71.01
	Closing Balance as on 30-10-2019	12,71.48
	Details of Investments	
	Opening Balance as on 01-04-2019	10.86
	Investments during 2019-2020 [01.04.2019 to 30.10.2019]	Nil
	Withdrawal from the Fund	Nil
	Closing Balance as on 30-10-2019	10.86

GRANT NO 34-YOUTH SERVICES AND TECHNICAL EDUCATION DEPARTMENT

Revenue -

MAJOR HEADS

2203 Technical Education

2204 Sports and Youth Services

2230 Labour and Employment

	Total Grant/ Appropriation	Actual Expenditure	Excess(+) Saving(-)
(₹ in thousand)			
Voted			
Original	3,45,24,97		
		3,45,24,97	2,17,23,43
Supplementary	..		(-)1,28,01,54
Amount surrendered during the year			..

Capital -

MAJOR HEADS

4202 Capital Outlay on Education, Sports, Art and Culture

4250 Capital Outlay on Other Social Services

Voted

Original	3,33,28		
		3,33,28	4,11,61
Supplementary	..		(+)78,33
Amount surrendered during the year			..

Notes and Comments

Revenue Section

1	In the Revenue Voted Section Budgetary provision of ₹3,45,24.97 lakh proved excessive in view of the final saving of ₹1,28,01.54 lakh. No portion of final saving of ₹1,28,01.54 lakh was anticipated and surrendered.			
2	Significant saving in the Grant occurred under the following Heads/ Schemes; reasons for which were not communicated. [July 2020]			
Head	Total Grant Appropriation	Actual Expenditure	Saving(-)	Remarks
(₹ in Lakh)				
2203	Technical Education			
001	Direction and Administration			Less expenditure incurred against BE's in respect of Salary Component.
0099	General			
0530	Directorate of Technical Education			
	O	1,14,78.75		
	S	..	1,14,78.75	
			54,45.72	(-)60,33.03
2204	Sports and Youth Services			
001	Direction and Administration			Less expenditure incurred against BE's in respect of Salary Component.
0099	General			
0244	Direction and Administration			
	O	2,02,81.81		
	S	..	2,02,81.81	
			1,46,61.12	(-)56,20.69
2230	Labour and Employment			
02	<i>Employment Service</i>			
001	Direction and Administration			Less expenditure incurred against BE's in respect of Salary Component.
0099	General			
1644	Craftsman Training			
	O	16,21.91		
	S	..	16,21.91	
			4,74.46	(-)11,47.45

GRANT NO 35-SCIENCE AND TECHNOLOGY DEPARTMENT

Revenue-

MAJOR HEAD

3435 Ecology and Environment

	Total Grant Appropriation	Actual Expenditure	Excess(+) Saving(-)
(₹ in thousand)			
Voted			
Original	7,41,94		
		7,41,94	(-)82,00
Supplementary	..		
Amount surrendered during the year			..

Capital-

MAJOR HEAD

5425 Capital Outlay on Other Scientific and Environmental Research

Voted

Original	99,00		
		99,00	(-)99,00
Supplementary	..		
Amount surrendered during the year			..

Notes and Comments

Revenue Section

1	In the Revenue Voted Section Budgetary provision of ₹7,41.94 lakh proved excessive in view of the final saving of ₹82.00 lakh. No portion of final saving of ₹82.00 lakh was anticipated and surrendered.			
2	Significant saving in the Grant occurred under the following Head/ Schemes; reasons for which were not communicated. [July 2020]			
Head	Total Grant Appropriation	Actual Expenditure	Saving(-)	Remarks
(₹ in Lakh)				
3435	Ecology and Environment			
04	<i>Prevention and Control of Pollution</i>			
800	Other Expenditure			Less expenditure against BE's mainly in respect of salary component.
0099	General			
2172	Additional Director Council for Science and Technology			
	O	1,93.33		
	S	..	1,58.70	
			(-)34.63	
2173	Chief Executive Officer J A K E D A			
	O	5,48.61		
	S	..	5,01.24	(-)47.37

Capital Section

3	In the Capital Voted Section Budgetary provision of ₹99.00 lakh proved injudicious as entire provision remained un-utilized for the period upto ending 30.10.2019 as commented below:		
4	Entire provision remained un-utilized upto ending 30.10.2019 under the following Head/Schemes; reasons for which were not communicated. [July 2020]		
Head	Total Grant/ Appropriation		
(₹ in Lakh)			
5425	Capital Outlay on Other Scientific and Environmental Research		
800	Other Expenditure		
0011	General		
1700	New Renewable Sources of Energy		84.00
0031	Centrally Sponsored Scheme		
0868	Science and Technology		15.00

GRANT NO 36-CO-OPERATIVE DEPARTMENT

Revenue -

MAJOR HEAD

2425 Co-operation

	Total Grant Appropriation	Actual Expenditure	Excess(+) Saving(-)
(₹ in thousand)			
Voted			
Original	29,40,76		
		29,40,76	24,05,73
Supplementary	..		(-)5,35,03
Amount surrendered during the year			..

Capital -

MAJOR HEAD

4425 Capital Outlay on Co-operation

Voted

Original	85,00		
		85,00	84,02
Supplementary	..		(-)98
Amount surrendered during the year			..

Notes and Comments

Revenue Section

1	In the Revenue Voted Section Budgetary provision of ₹29,40.76 lakh proved excessive in view of the final saving of ₹5,35.03 lakh. No portion of final saving of ₹5,35.03 lakh was anticipated and surrendered.			
2	Significant saving in the Grant occurred under the following Head/ Schemes; reasons for which were not communicated. [July 2020]			
Head	Total Grant Appropriation	Actual Expenditure	Saving(-)	Remarks
(₹ in Lakh)				
2425	Co-operation			
001	Direction and Administration			Less expenditure against BE's mainly in respect of salary component.
0099	General			
0244	Direction and Administration			
	O	23,18.51		
	S	..	23,18.51	
			18,33.92	
			(-)4,84.59	
101	Audit of Co-operatives			
0099	General			
1493	Audit of Co-operatives			
	O	5,47.25		
	S	..	5,47.25	
			5,06.17	
			(-)41.08	

Grant No. 36(Concl.)

Head	Total Grant Appropriation		Actual Expenditure	Saving(-)	Remarks
	(₹ in Lakh)				
2425	Co-operation				
108	Assistance to Other Co-operatives				Less expenditure against BE's in respect of Grant-in-Aid.
0099	General				
2174	Registrar Co-operatives				
	O	75.00			
	S	..	75.00	62.50	
3	Expenditure under the following Head/Scheme was incurred without Budgetary Provision; reasons for which were not communicated. [July 2020]				
Head				Actual Expenditure	
				(₹ in Lakh)	
2425	Co-operation				
001	Direction and Administration				
0099	General				
0417	Superintendence			3.15	
Capital Section					
4	In the Capital Voted Section Budgetary provision of ₹85.00 lakh proved excessive in view of the final saving of ₹0.98 lakh. No portion of final saving of ₹0.98 lakh was anticipated and surrendered. Against the Budgetary provision of ₹ 85.00 lakh and expenditure of ₹84.02 lakhs has appeared as investment in Public Sector Undertaking subordinate to Major Head 4425- Capital Outlay on Co-operation resulting in saving of ₹0.98 lakhs.				

APPENDICES

APPENDIX-I

Expenditure met out of Advances from Contingency Fund
Expenditure met out of advances from the Contingency Fund not recouped to the fund till 30.10.2019

_____ NIL _____

**APPENDIX-
GRANT-WISE DETAILS OF ESTIMATES AND ACTUALS IN RESPECT OF
EXPENDI-**

Number and Name of Grant	Budget Estimates	
	Revenue	Capital
	(₹ in thousand)	
5 Ladakh Affairs Department	-	
6 Power Development Department	30,00,00	-
12 Agriculture Department	-	18,47,75
15 Food, Civil Supplies and Consumer Affairs Department	-	-
23 Public Health Engineering Department	11,67	-
Total	30,11,67	18,47,75

**II
RECOVERIES ADJUSTED IN THE ACCOUNTS IN REDUCTION OF
TURE**

at page xv)

Revenue	Actuals Capital	Actuals compared with Budget Estimates	
		More(+) Less(-) Revenue (₹ in thousand)	More(+) Less(-) Capital
-	10,64	-	(+)10,64
-	-	(-)30,00,00	-
-	4,40,08	-	(-)14,07,67
-	2,75,61	-	(+)2,75,61
4,32,94	-	(+)4,21,27	-
4,32,94	7,26,33	(-)25,78,73	(-)11,21,42

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