अनुकमणिका

भाग–1

शासन के वित्तीय अधिकार

वित्तीय अधिकारों की पुस्तक

अध्याय–1

परिभाषायें

1- जब तक कि विषय अथवा प्रसंग में कोई बात इसके प्रतिकूल न हो, इस नियम संग्रह में इस्तेमाल किये गये शब्द, जिस आशय से प्रयोग किये गये हैं, उनको यहां परिभाषित किया गया है।

2- 'संविधान' से तात्पर्य भारत के संविधान से है।

3- 'वित्त विभाग' से तात्पर्य शासन के वित्त विभाग से है।

4- 'राज्यपाल' से तात्पर्य उत्तर प्रदेश के राज्यपाल से है।

5- 'शासन' का तात्पर्य उत्तर प्रदेश शासन से है।

6- 'सरकारी सेवक' से तात्पर्य एक व्यक्ति से है जो शासन की सेवा में हो। इसमें ऐसे समस्त व्यक्ति जो राज्य सरकार की सेवा में कार्यरत हों, जिनकी सेवा की शर्तें राज्यपाल द्वारा संविधान की धारा 309 में निर्धारित हैं और वे भी जिनका सन्दर्भ संविधान की धारा 314 में है, सम्मिलित हैं।

7- 'विभागाध्यक्ष' से तात्पर्य उस अधिकारी से है, जो शासन द्वारा इस रूप में विशेष रूप से घोषित किया गया हो।

टिप्पणी :—उन अधिकारियों की सूची, जो विभागाध्यक्ष के अधिकारों का प्रयोग करते हैं, इस अध्याय के परिशिष्ट में मिलेगी।

8- 'कार्यालयाध्यक्ष' से तात्पर्य कार्यालय के सर्वोच्च राजपत्रित अधिकारी से है।

9- 'राज्य का राजस्व' (संविधान के अनुच्छेद 266 का खण्ड 1 और वित्तीय नियम संग्रह के खण्ड 5 के अध्याय 2 और 3 देखिये।)

10- 'राज्य' से तात्पर्य उत्तर प्रदेश राज्य से है।

परिशिष्ट (पैरा 7 देखिये)

निम्न अधिकारियों की सूची जो विभागाध्यक्ष घोषित किये गये हैं :—

1- राजस्व परिषद

2- [illegible], इलाहाबाद

3- [illegible]

4- [illegible]

40. निदेशक, मूल्यांकन एवं प्रशिक्षण प्रभाग, राज्य नियोजन संस्थान।
41. पुलिस महानिरीक्षक
42. कारागार महानिरीक्षक।
43. कृषि निदेशक।
44. उद्योग निदेशक।
45. निदेशक, भूगर्भ एवं खनिकर्म।
46. आबकारी आयुक्त।
47. निबन्धन महानिरीक्षक।
48. निबन्धक, सहकारी समितियां।
49. सचिव, विधान सभा।
50. सचिव, विधान परिषद।
51. अध्यक्ष लोक सेवा आयोग।
52. श्रम आयुक्त
53. गन्ना आयुक्त।
54. चीनी आयुक्त।
55. परिवहन आयुक्त
56. निदेशक पंचायती राज
57. निदेशक, प्रशिक्षण एवं सेवायोजन
58. निदेशक, सांस्कृतिक कार्य तथा वैज्ञानिक अनुसंधान
59. विभागाध्यक्ष, औद्योगिक न्यायाधिकरण
60. सहकारी आयुक्त
61. निदेशक, हरिजन एवं समाज कल्याण
62. निदेशक, नागरिक सुरक्षा।
63. निदेशक, उद्यान एवं फलोपयोग।
64. निदेशक, राष्ट्रीय कैडेट कोर
65. निदेशक, राज्य लाटरी, उत्तर प्रदेश, लखनऊ
66. निदेशक तथा मुख्य प्रशासनिक अधिकारी तथा अध्यक्ष, सतर्कता आयोग।
67. सतर्कता निदेशक
68. अध्यक्ष, अल्प संख्यक आयोग
69. निदेशक, बाट तथा माप,
70. आयुक्त, खाद्य तथा रसद।
71. आयुक्त, कृषि उत्पादन एवं ग्राम्य विकास
72. निदेशक, प्रशासनीय प्रशिक्षण संस्थान, नैनीताल
73. आयुक्त, सहायता एवं पुनर्वास।
74. मुख्य नगर एवं ग्राम नियोजक

75. आयुक्त, [illegible]
76. निदेशक, कोषागार एवं लेखा, उत्तर प्रदेश, लखनऊ।
77. महासमादेष्टा, होम गार्ड्स
78. निदेशक, [illegible] एवं [illegible]
79. आयुक्त, मनोरंजन तथा बाजीकर
80. मुख्य लेखा परीक्षा अधिकारी, सहकारी समितियां एवं पंचायतें
81. राज्य सम्पादक, जिला गजेटियर्स
82. निदेशक, स्थानीय निकाय
83. निदेशक, नगर भूमि सीमारोपण, उत्तर प्रदेश
84. निदेशक, पर्यटन
85. निदेशक, राजकीय मुद्रण
86. निदेशक, उत्तर प्रदेश स्वतन्त्रता संग्राम सेनानी कल्याण परिषद।
87. मुख्य वित्त अधिकारी, जिला परिषद।
88. निदेशक, मुद्रण तथा लेखन सामग्री, उत्तर प्रदेश।
89. निदेशक, सैनिक कल्याण परिषद, उत्तर प्रदेश, लखनऊ।
90. निदेशक, खेल कूद
91. निदेशक, उत्तर प्रदेश राजकीय वेधशाला, नैनीताल।
92. निदेशक, स्थानीय निधि लेखा, उत्तर प्रदेश, इलाहाबाद।
93. निदेशक, भूगर्भ जल सर्वेक्षण संगठन।
94. अध्यक्ष न्यायाधीश, स्टेट ट्रांसपोर्ट अपीलेट ट्रिब्यूनल।
95. प्रशासक, गण्डक कमाण्ड क्षेत्र विकास परियोजना, गोरखपुर।
96. प्रशासक, रामगंगा कमाण्ड क्षेत्र विकास परियोजना, कानपुर।
97. प्रशासक, शारदा सहायक कमाण्ड क्षेत्र विकास परियोजना, लखनऊ।
98. मुख्य विद्युत निरीक्षक, उत्तर प्रदेश।
99. आयुक्त, [illegible] पुण्यार्थ एवं हिन्दू धार्मिक संस्था तथा विन्यास।
100. अध्यक्ष, उत्तर प्रदेश लोक सेवा अधिकरण (1), (2), (3)।
101. आयुक्त, अनुसूचित जाति एवं जनजाति, उत्तर प्रदेश।
102. निदेशक, [illegible], [illegible] तथा [illegible], उत्तर प्रदेश।

प्राप्ति का दिनांक 6-12

संख्या–/0/0/ वि0अनु0–1/2004

प्रेषक,

इन्दु कुमार पाण्डे
प्रमुख सचिव,वित्त,
उत्तरांचल शासन।

सेवा में,

समस्त विभागाध्यक्ष/
कार्यालयाध्यक्ष,
उत्तरांचल।

वित्त अनु0–1 देहरादून,दिनांक 29 नवम्बर,2004

विषयः पूर्ववर्ती राज्य उत्तर प्रदेश से संबंधित देयकों के संबंध में।

महोदय,

उपरोक्त विषय के संबंध में मुझे यह कहने का निदेश हुआ है कि शासनादेश संख्या–04/वि0अनु0–1/2001–2002,दिनांक 03 अप्रैल,2002 के द्वारा वेतन से संबंधित भुगतान,सेवानिवृत्तिक लाभ,सामान्य भविष्य निर्वाह निधि के 90 प्रतिशत भुगतान,सेवानिवृत्त होने पर अर्जित अवकाश के नगदीकरण का भुगतान,सेवानिवृत्ति के उपरांत गृह–जनपद हेतु की गई यात्रा भत्ते का भुगतान,सेवानिवृत्त पेंशनर्स की चिकित्सा प्रति–पूर्ति का भुगतान,सामूहिक बीमा योजना संबंधी भुगतान उत्तरांचल राज्य के बजट साहित्य में इंगित सुसंगत–लेखा शीर्षक के अंतर्गत किये जाने की व्यवस्था की गयी थी,जिसके साथ मुख्य लेखा–शीर्षक–8793–अन्तर्राज्जीय समायोजन उत्तर प्रदेश पुनर्गठन अधिनियम,2000 भी दर्शाया जाना था। जिससे राज्य द्वारा किये गये भुगतान का प्रभाजन जनसंख्या के आधार पर कर इसकी प्रतिपूर्ति उत्तर प्रदेश से प्राप्त हो सके।

अन्तर्राज्जीय समायोजन से उक्त मदों की प्रतिपूर्ति किये जाने की सहमति उत्तर प्रदेश द्वारा नहीं दी गयी है,जिसके कारण महालेखाकार द्वारा ऐसे भुगतानों को अन्तर्राज्जीय समायोजन के अंतर्गत पुस्तांकित नहीं किया जा रहा है तथा इन मदों में संबंधित कार्मिकों के नकद भुगतान का शत–प्रतिशत भार राज्य पर पड़ रहा है।

Budget Manual (Sixth Edition)

CHAPTER XIII

Watching of actuals and control over expenditure.

103. General Responsibilities of the Finance Department and Accountant General : Under the rules made by the Governor under Article 166 (2) and (3) of the Constitution, the Finance Department is responsible for watching the Government's balances and their ways and means operations. To enable that department to discharge that responsibility, the Accountant General is required to furnish to it the preliminary figures of receipts in form BM 6 and grant wise/ major head wise expenditure of each month by the 15th of the following month and also a monthly account of the different Department of State Government's transactions as soon as the accounts of a month are closed The Accountant General warns the Finance Department immediately of the appearance of any appreciable excess in the proportionate outlay under any Grant(or under any subhead or standard object of appropriation if so required by the Finance Department). He also reports any large differences that are likely in the actual as compared with the estimates as soon as reason arises for expecting them.

The responsibilities and duties assigned to Integrated Financial Advisor(IFA) should strictly be followed and all concerned officers must furnish the required information on due date to IFA.

104. Book adjustment and maintenance of liability Register : It is necessary that all book adjustments be properly and promptly carried out. In regard to the adjustments which are to be made periodically or annually, the Accountant General maintains a record showing (i) all such adjustments, (ii) the month in the accounts of which they are to be made, and (iii) the actual dates of adjustments, and sees that all such adjustments are so made. He also makes other adjustment in respect of debits which are received by him supported by the acceptance on invoices or which he has already been asked by the Departmental officers concerned to accept without any further reference to them. Other adjustments should however be carried out by him only on receipt of intimation of acceptance of debits by the controlling or disbursing officers concerned. He should send timely intimation of the receipt of advises of such debits to the officers concerned. It must be clearly under stood that it is not open to a controlling or a disbursing officer to incur expenditure or authorise payments in excess of the amounts provided in the Appropriation Acts. If inevitable payments for which no appropriation exists have to be made, Government in the administrative department concerned should be moved beforehand to provide for funds for these if necessary, by sanctioning an advance from the Contingency Fund. In cases where supplies, etc., are obtained through supplying departments or departments performing agency functions, the High Commission, Embassy or supply missions in abroad, the indenting authority must ensure, before placing an order upon the former [illegible] indenting authority, that provision of funds has been or will be made in proper

time. Once the orders have been placed, it will not be in order to decline to accept debits or to delay their acceptance on the ground that they would cause an excess over the sanctioned grants or appropriations. In such cases if the debits result in any excess expenditure under a grant the excess will have to be regularised in due course by moving Excess Grants before the Legislature and the authority at fault will then have to explain why the expenditure could not be foreseen and appropriate steps taken for arrangement of funds in proper time. .

A separate Liability Register in statement Form B. M. 7 should be maintained by the disbursing officers in order to keep a proper watch over such liabilities and their timely clearance. Information in that statement should be furnished to the Controlling Officers regularly every month. The Accountant General will send intimation of adjustments as soon as they are made to the departmental officers concerned, instead of doing so after the closing of a month's accounts. In the case of purchase of stores, it should be arranged with the paying authorities in India and abroad that they send automatically, in every case, an intimation to the indenting officer as soon as payment is made on his behalf, independently of any action with the Accounts Officer for adjustment of the transactions. . If the reasons are not sufficient to create liability, the responsibility should be fixed on the official at fault.

105. **Responsibility of Administrative departments and Heads of Departments etc.:** The authority administering a grant is responsible for watching the progress of expenditure under its control and for keeping it within the sanctioned grant or appropriation. In order that the control of departments over the expenditure may be effective and real and the controlling officers may be in a position from month to month to estimate the likelihood of savings and excesses over grants and appropriations, the procedure mentioned and the instructions contained in the preceding and the following paragraphs of this Chapter should be carefully observed by all departments and controlling and disbursing officers, except where the Finance Department may have agreed in writing to some other procedure. The heads of departments will be responsible for controlling expenditure from the grant or grants or charged appropriations placed at their disposal and will exercise control through the controlling officers, if any, and the disbursing officers subordinate to them. Such control must be exercised with reference to the grants or charged appropriations as they stand from time to time. While keeping himself posted with the progress of expenditure under different units of appropriation, a controlling officer should also keep a clear record of all commitments made and liabilities incurred, including those of the previous years. Similar record should also be kept in respect of works taken up on behalf of the Central Government, other state Governments and local or other bodies, etc. He should keep himself informed of any special circumstances which is likely to affect the progress of expenditure during the remaining part of the year and should take action in proper time for obtaining additional funds where necessary.

106. **Re-examination of expenditure programme with reference to the sanctioned Grants:** As soon as the grants have been communicated by the administrative departments with the concurrence of the IFA to the head of departments, etc., the first duty of these officers is to compare carefully the amounts actually provided for expenditure in these grants with the amounts which had been

proposed in the departmental estimates. A note must be taken at once of all reductions made under various units of appropriation and ways and means devised, right at the beginning of the year, to ensure that the expenditure is restricted to the amounts actually provided. Reductions are mostly made to enforce economy in expenditure. It would be improper on the part of the administrative departments and their subordinate officers to start incurring expenditure without first carefully re-examining the position with reference to the amounts actually provided.

107. Responsibilities of Controlling Officers: For every grant there is usually one controlling officer, but in respect of certain grants there may be more than one (see Appendix E). The duties and responsibilities of a controlling officer briefly are:

(i) to ensure that the grant placed at his disposal is expended only on the objects for which it has been provided, keeping in view the standards of financial propriety [*see* para 12 (*iii*) of Chapter I];

(ii) to keep the expenditure within the sanctioned grant;

(iii) to keep the expenditure under a particular standard object within the sum allotted to him under that unit, and, where this is not possible, to meet the excess by effecting saving in the sums allotted to him under other units and proper sanction re-appropriations, which may be in accordance with the rules contained in Chapter XIV;

(iv) to move the competent authority, in proper time, to provide additional funds, either by re-appropriation or through supplementary estimates, whenever an excess over the total grant placed at his disposal is expected by him as unavoidable or when he desires to incur some new expenditure;

(v) to surrender appropriations or portions thereof which are not likely to be required during the year as soon as lapses on savings are foreseen;

(vi) to ensure the observance by himself and his subordinates of all financial rules and regulations.

108. Responsibilities of disbursing officers: The responsibilities mentioned above of a controlling officer attach equally to a disbursing officer. In addition, a disbursing must ensure that the conditions preliminary to the incurring of expenditure are satisfied, namely, that the sanction of the competent authority exists and funds to cover the charge fully have been placed at his disposal. The probability of any excess expenditure over the amounts allotted must be foreseen by him and intimation of the likely excess, along with reason for this, should be sent to the controlling officer concerned in sufficient time to enable the latter to arrange additional funds if these are to be allotted at all.

Every controlling officer, in respect of expenditure incurred by him, is in the same position as a disbursing officer.

109. Conditions for appropriation out of allotments; The heads of departments and subordinate authorities to whom they have distributed allotments under particular units of appropriation, have, subject to any general or special orders, full powers to

appropriate sums to meet sanctioned expenditure falling under these units, provided that—

(a) an allotment for 'charged' expenditure must not be appropriated to votable expenditure and *vice versa* ;

(b) an allotment must not be appropriated for any item of expenditure which is not covered by sanction, either general or special ;

(c) an allotment be appropriated only for the objects for which it is sanctioned ;

(d) no expenditure must be incurred without the previous approval of competent authority on an object the demand or the provision for which has been specially reduced by Government ; and

(e) an allotment must not be appropriated to increase the amount of the sanctioned in any grant and specified standard object.

110. *Appropriation, its meaning and operation:* It will be noted that an appropriation is intended to cover all charges, including any outstanding liabilities of past years to be paid during the current year or to be adjusted in the account of that year. When a provision is originally proposed in the departmental estimate, or when an application is made subsequently, in the course of the year, for additional appropriation, the amount asked for should, therefore, be inclusive of all anticipated liabilities. An appropriation is operative until the close of the financial year when any unspent balance lapses and is thus not available for utilisation in the following year. The accounts of each financial year are however kept open till May of the following year so that, as far as possible, all the transactions of the year may be entered in the accounts of the year. If it is not possible for any expenditure to be booked in the accounts of the year to which it relates owing to the fact that the actual incidence thereof is under dispute, it ought to be charged to the accounts of the year in which the final decision is taken.

111. General system of control: To facilitate control, departmental accounts are maintained by controlling officers and the progressive actual month by month are verified with those entered in the books of the Accountant General, except in the case of the departments and the account heads mentioned in paras. 128-129 *infra* the control over expenditure on which is based on the progress of actual as reported by the Accountant General.

(Note- In the list of controlling officers given in Appendix E, where the words 'through Accountant General' appear in Col. 3 against certain entries, the registers necessary will be kept by the Accountant General, but all cases of excess in expenditure or other matters requiring orders will be referred to the other officer. The Accountant General will, in fact, be acting not as an audit officer but merely as an agent of Government for keeping the record of expenditure).

112. Maintenance of register of allotment and expenditure by disbursing officers: Each disbursing officer will maintain a register of expenditure under each detailed head of account with which he is concerned in Form B.M. 8. Separate register should be maintained for the Plan and non-Plan expenditure. The allotments

communicated by the controlling officer at the beginning of the year will be noted in this register under each detailed head in the space provided for the purpose. Should the allotment against any standard object be increased or reduced by the controlling officer subsequently, the amount of the allotment will be corrected in the register by *plus* or *minus* entry. Should a disbursing officer receive information from his controlling officer that any particular items have been misclassified, he will correct the accounts of expenditure and the available balances of the allotments by means of *plus* or *minus* entries. In the register will also be entered the details of each bill cashed at the treasury under the appropriate standard object together with the number and date of each voucher on which money has been drawn. The number and date of voucher will be known from the reconciliation statement(BM-9 A) provided by the treasury officer. If the reconciliation statement is not provided, the number and date of the voucher can be filled in later when it is received. At the end of each month the expenditure against each standard object will be totaled. The total expenditure will, at the same time, be deducted from the allotment shown in relevant column of the register in Form BM-8 and the balance brought forward to the account of the next month.

113. Procedure for presentation of bills at the Treasury: Whenever a disbursing officer presents a bill at the treasury he should enter in the bill the complete account classification of the proposed expenditure, *from the major head down to the standard object*, and also indicate whether the expenditure is 'charged.' With a view to distinguishing expenditure relating to Five Year Plans from the non-Plan expenditure, separate bills should be drawn. When a single bill includes charges falling under two or more standard objects, the expenditure must be distributed by him accurately over the respective heads. The "Code" prescribed for different classification of head of account, source and sector of fund should be correctly entered in the bill.

The Drawing and Disbursing Officer must reconcile every drawl (voucher) from treasury and receive monthly drawl statement duly signed by Treasury Officer.

The reconciliation statement (BM-9A) is supplied in duplicate by the Treasury Officer to the disbursing officer must contain voucher number, date, and grant number to all levels of head of accounts including the standard object of expenditure. The Disbursing Officer shall be responsible to verify the entry of BM-9A from the records available at his end and return to the Treasury Officer with the discrepancies mentioned and correction indicated, if any, duly signed by the Disbursing Officer within three days of receipts of BM-9A.

114. Grants-in-aid and contribution : Unless in any case the Government direct otherwise, all bills for grants-in-aid and contributions are prepared and vouched for by the grantees and presented for payment through some responsible Government officer or after they have been countersigned by him. The Treasury officer shall refuse payment of all bills which do not bear the signature or countersignature of the sanctioning authority or such other Government officer as may be nominated by government in this behalf provided that when the sanction of Government is communicated in the form of an express order to the Accountant general to make the

payment, the Accountant General may authorise the payment of the bill without requiring the signature or countersignature of a government officer. This procedure will not, however, apply to grants to universities and to cases in which the grants are paid by cheque or by transfer to the account of the grantee or in cash through a responsible government officer after the amount of the grant has been drawn on a bill by the officer himself.

The officer who is authorised to sign such bill must reconcile the drawls form the treasury and send it to controlling officer or administrative department like any other voucher being shown in B.M. 8.

115. Prompt availability of reconciliation statement: The Treasury Officer should personally see that the form BM-9A duly signed and dated are made available promptly and in no case later than 5th day of succeeding month after encashment of respective bills to the concerned officers. As indicated on the BM-9A, in order that the latter may know the numbers and date of vouchers allotted by the treasury to the drawls and mention these in their monthly statements of expenditure, because without voucher numbers and dates it will be difficult to locate discrepancies, if any, noticed at the time of reconciliation between the departmental and the Accounts Office figures. In case of any abnormal delay, the district officer concerned should be contacted at once by the officers concerned to get the matter set right at the treasury.

The BM-9A should be received from the Treasury Officers by the officers concerned in closed covers. The covers should either be delivered to the officer personally, if they attend the treasury or delivered to such persons as may have been duly authorised by them in writing to receive these on their behalf (full names and designation of such persons should be kept on record in the treasury), or sent by registered post by name. The officers must immediately on receipt of the BM-9A, send for their office cash-books and registers of expenditures and satisfy themselves fully that entries relating to each bill have correctly been made in all respects.

The above instruction must carefully be noted and strictly compiled with, as the procedure is intended to facilitate prompt detection of fraudulent drawls and interpolation in the bills and prevent the inclusion in monthly cash totals of bills which could not be encashed within the month. These objects will be defeated if there is a delay in the receipt of reconciliation statement (BM-9A) or in taking the subsequent precautions mentioned above.

The submission of monthly statements of expenditure by the disbursing officer to the controlling officer and by the latter to the Accountant General, prescribed in the subsequent paragraphs, should not, however, in any case be delayed on account of any delay in receiving the reconciliation statement. The voucher numbers and dates of encashment of the bills relating to wanting reconciliation, the statement should be sent to the Treasury Officer asking him to verify the statement promptly and report the voucher numbers and dates after check from his office record.

The controlling officer will, for those parts of the budget allotment which he retains himself, adopt the same procedure as prescribed for the disbursing officer, *i.e.*

he will keep registers of expenditure and liabilities in the same manner and form... disbursing officer.

116. Submission of monthly statement of expenditure by disbursing officer to controlling officers: On the fifth day of each month, each disbursing officer must submit to the controlling officer concerned statements of expenditure and liabilities in respect of the previous month in Forms B.M. 7 and B.M. 8 being a copy of his registers in these forms. In statements in B.M. Form 8 the numbers and dates of the treasury vouchers against those entries in respect of which reconciliation statement (BM-9A) have been received by him from the Treasury should be filled and the reconciliation statement attached to it. The wanting reconciliation statement, if any, should follow, as early as possible with the voucher numbers and date of encashment, on their receipt from the Treasury Officer. If there be nothing to report for any month, a nil statement should be sent. Treasury should supply the reconciled drawl statement to disbursing officer as early as possible.

If any error in classification is discovered before the monthly statement of accounts is submitted to the controlling officer, the statement should be corrected by the disbursing officer. If the statement has already been submitted, the mistake should be set right by means of a clear explanatory footnote in the next statement.

117. Receipt and check of the monthly statements by the controlling officers: In order to watch the receipt of the monthly statements referred to above, the controlling officer shall maintain a broad sheet in Form B.M. 10 in which a serial number will be allotted to each individual disbursing officer. This broad sheet shall be kept up to date and reminders issued promptly if any statements are not received in time.

On receipt of the monthly statements of expenditure and liabilities from the disbursing officers, the controlling officer should carefully examine each statement and satisfy himself that-

(i) the accounts classification has been correctly given (this will appear from the heads shown in reconciliation statement);

(ii) progressive expenditure has been properly noted and the available balances correctly calculated;

(iii) the new liabilities shown, if any, have been incurred under proper authority; the expenditure plus the liabilities up to date are within the appropriation;

(iv) the statement has been signed by the disbursing officer himself; and

(v) reconciliation statement have been attached by the disbursing officer or have been received direct by the controlling officer himself from the treasury.

If the controlling officer finds any defects, he shall take immediate steps to have them rectified.

118. Maintenance of registers of expenditure and liabilities by the controlling officer: The controlling officer shall maintain registers of expenditure and liabilities in Form B.M. 11 and B.M.7. The registers will contain the same detailed columns as the registers in the Forms B.M. 7 and B.M. 8 and will be compiled in a similar

month, except that these will contain only the monthly totals, as reported by the disbursing officers, of expenditure and liabilities under each standard object. In these registers a separate page will be allotted for each disbursing officer.

119. The controlling officer shall also maintain another register in Form B.M. 12 in which he will consolidate the statements of monthly expenditure and liabilities received from his disbursing officers with his own monthly expenditure and liabilities. This register will be filled in when all disbursing officers' returns for a particular month have been received and found to be in order. The controlling officer will also incorporate the totals of adjustments under the various detailed heads which will be communicated to him by the Accountant General on account of transfer entries and expenditure debited to the grant through 'accounts current', i.e. expenditure incurred in another state or in a Union Territory and communicated to the Accountant General by the authorities of that State or the Union Territory for inclusion in the accounts of this State. If any adjustment communicated by the Accountant General affects the appropriation at the disposal of a subordinate disbursing officer, the fact that it has been made should be communicated immediately by the controlling officer to the disbursing officer concerned.

120. Watch over important but occasional items of expenditure: The controlling officer shall keep a separate and careful watch on important but occasional items of expenditure (e.g. purchase of uniforms and arms and ammunition for the police force, equipment and medicines for hospitals and dispensaries and food grains, etc., for jails). He will decide for himself what suitable method he should adopt to watch such expenditure and keep control over it. In some cases he may prefer to keep the entire grant in his hands and direct the disbursing officers to apply for allotment when they wish to incur expenditure. In other cases he may distribute allotments and merely ask the disbursing officers to report the expenditure, as soon as they incur it, separately from the monthly accounts of other expenditure. Whatever method he adopts, it is essential that he should keep himself fully informed from time to time not only of the expenditure already incurred but also of the liabilities incurred which have to be meet out of the sanctioned grant.

121. Watch on the general progress of expenditure: If the controlling officer finds at any stage that the expenditure is progressing too rapidly, he should promptly take such steps as he consider necessary to restrict further expenditure so that the sanctioned grant is not exceeded.

122. Review of the monthly progress of expenditure by the Administrative Department & Finance Department: In order that the various administrative departments of the Secretariat and the Finance Department may be able to review the monthly progress of expenditure, each controlling officer should prepare a statement in Form B.M. 13 and forward it to the Departmental Secretary, the IFA and the Finance Secretary by the end of the month following that to which the expenditure relates. As regards the heads of account directly controlled by a Departmental Secretary, the statement should be prepared in the Secretariat and sent to the IFA and the Finance Secretary. The figures of actual expenditure shown in this statement should contain only the departmental figures. Reconciliation of figures with the

accounts maintained by the Accountant General, referred to in the following paragraphs, takes a little time and it will serve the purpose if the month up to which reconciliation with the Accountant General's figures has been completed is indicated in a note appended to the statement .The Departmental Secretary shall satisfy himself and IFA that the explanation for the variation in each case is adequate and proper and take such steps as he may deem necessary to remove the causes for shortfalls or excesses over allotments.

123. Submission of monthly statement of expenditure and liabilities by the controlling officer to the Accountant General: The controlling officer shall send to the Accountant General each month a statement showing the departmental totals of expenditure and liabilities under each standard object (if any), that is, a copy of the entries in the register in Form B.M.12. This statement shall be prepared and forwarded so as to reach the Accountant General by the 20th of the month following that to which the accounts relate. It should be accompanied by the disbursing officers' statements, in original, from which the monthly account has been compiled.

124. Reconciliation of department figures of expenditure with the booked figures in the office of Accountant General : The Accountant General shall check the statement referred to above with the amounts booked in his office which will be based on the vouchers received direct from the treasuries and the accounts received from the accounting officers of other states or Union Territories. The controlling officer and the Accountant General shall be jointly responsible for the reconciliation of the figures given in the accounts maintained by the controlling officer with those which appear in the Accountant General's books and for correcting misclassifications. The responsibility of the Accountant General shall, however, be subject to the limitations placed on him under the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act 1971 and rules and regulations made there under. The variations, if any, between the departmental and the Accounts Office figures or in the classification, noticed by his office, will be communicated by the Accountant General to the controlling officer along with the numbers and dates of relative vouchers. The controlling officer will pass them on to the disbursing officers concerned with the necessary orders for correction which should be made by entries in red ink in the remarks column against the item reclassified and a plus and minus entry in the register, where it is open, thus: "Adjustment on account of misclassification in voucher no...dated...". The controlling officer shall also intimate the Accountant General, as early as possible, and in any case within a fortnight of the receipt of the statement of discrepancies, that the corrections and adjustments have been made.

125. Objects of reconciliation: The reconciliation of departmental figures with the booked figures in the office of the Accountant General has two objects, viz.

(*i*) to ensure that the departmental accounts are sufficiently accurate to secure efficient departmental financial control, and

(*ii*) to secure the accuracy of the accounts maintained in the Accounts office from which the final published accounts are compiled .

126. Discrepancies up to certain limits to be ignored: In view of the very considerable amount of Labor which would be involved in a complete reconciliation of the two sets of figures, which would not be commensurate with the results obtained and also in pursuance of the instructions issued by the Comptroller and Auditor-General to the effect that the reconciliation of discrepancies should not be more Minute than is necessary to attain the two objects mentioned above, difference in progressive expenditure under a minor head to the extent of three per cent of the progressive allotment for that head or Rs 2,000, whichever is less, may be ignored, provided that the allotment under no standard object subordinate to that minor head is exceeded. If the expenditure under any standard object suggests the possibility of an excess, the figures should be examined in detail and discrepancies reconciled so as to bring them within the permissible limit.

The above relaxation shall not, however, apply to the reconciliation of figures relating to disbursement of loans for which there should be a cent percent reconciliation of the departmental figures with these booked in the Accounts.

127. Reconciliation of figures by personal contact: It is very necessary that the reconciliation of the departmental figures of expenditure with those booked in the office of the Accountant General is carried out as early as possible. If on any occasion the controlling officer finds that observance of the procedure prescribed in paragraphs 123 and 124 is leading to protracted correspondence and causing undue delay in effecting a complete reconciliation, he may depute to the Accountant Generals Office for a day of more in a month, as may be necessary, one of more clerks or assistants, as the need may be, for the purpose of reconciling discrepancies by personal discussion and verification. The staff so deputed should have papers proving their identity, and a letter of authority signed by the controlling officer himself. They should take with them requisite records and statements and, with the help of the Accountant General's staff, compare the departmental figures with those recorded in the Accountant General's books. A statement of discrepancies will then be prepared in triplicate in two columns bearing the stamp of the office of the Accountant General, one showing the mistakes, misclassifications and omissions on the part of the departmental officers and the other those on the part of the Account Office. The original statement will be kept in the Accounts Office. One copy will be made over to the departmental staff and the other sent by post to the controlling officer concerned *by name* in a closed cover, with an endorsement signed by a gazetted officer of the Accounts Office to the effect that the mistakes, misclassifications and omissions on the part of the departmental officers may be corrected and an intimation of compliance sent to the Accounts Office within a fortnight. On the authority of this statement, which should be seen by him personally, the controlling officer will correct his statements and registers and also direct the disbursing officers concerned to make such corrections as are necessary in their accounts and registers. The procedure mentioned above is intended to reduce the volume of correspondence and to expedite reconciliation.

128. **Separate procedure for certain department:** The general pr
prescribed in the foregoing paras, does not apply to the Remittance Departments, e.g. Forest, Public Works, Irrigation, Rural Engineering Services, Minor Irrigation etc. except that, in the case of drawl of establishment expenditure from treasuries, excluding divisional contingencies subject to the modification that the controlling officers in these departments may adopt their own separate forms in place of Forms BM-7 to BM-12 and may each send to the Accountant General for verification a consolidated statement showing, classification from grant number to standard object of expenditure in the preceding month and the progressive expenditure up to that month as compared with the sanctioned appropriation. The controlling officer shall send the compiled expenditure against appropriation on Form BM-13 to IFA latest by 25th day of every month.

(Special rules, and procedure applicable to the Forest Department are detailed in Chapter XII of Financial Handbook, Volume VII while those applicable to other Engineering Departments are contained in Chapter XXV of Financial Handbook, Volume VI).

129. **Expenditure controlled by Secretaries to Govt. :** The above procedure are applicable to Secretariat level Drawing and Disbursing Officers. Such authorities are suppose to prepare the information prescribed for Drawing Disbursing Officer as well as Controlling Officers. The IRLA cheque sections(civil, vidhan sabha, vidhan parishad and governor's secretariat) will submit its accounts directly to Accountant General.

130. **Functions of the Administrative Department:** The functions of the administrative departments of Government in respect of control of expenditure (except in those cases in which the expenditure is controlled by Secretaries to Government) are generally supervisory, and it is undesirable that they should assume any of the direct responsibilities which devolve properly on the controlling ;and disbursing officers. They will, however, either on the report of any head of a department subordinate to them or at the instance of the IFA/Finance Department or the Accountant General or on their own initiative, take any action which maybe necessary in the general interest of economy or to check extravagance or to obviate excesses over allotments. They will also take action, when necessary, to restrict expenditure and to investigate the causes of extravagance and excess and also to meet out suitable punishment, after observing proper procedure, to the officials found to be at fault, to prevent the recurrence of any irregularity or impropriety in expenditure.

131. Deleted

132. **Procedure for dealing with anticipated excesses :** When on an examination of the monthly statement of expenditure of a disbursing officer, or on a separate report received from the disbursing officer himself, it appears that the allotments placed at his disposal need readjustment or supplementing, the controlling officer should proceed as follows:

1. He should, in the first place, examine the allotments made to other disbursing officers under the same detailed head inside the unit of appropriation, and

transfer to the disbursing officer who requires additional allotment such sums as can be spared, informing the disbursing officers whose allotments are so reduced.

2. Should he find such re-distribution impossible he should examine the allotments against other detailed heads inside the same standard object with the object of discovering probable savings and affecting a transfer. If he has been invested with the necessary powers, he should carry out the transfer. Otherwise he should obtain the sanction of the competent authority for re-appropriation

3. If provision of funds from within the same unit of appropriation proves to be impossible, an examination of the whole grant placed at his disposal should be undertaken to see whether there are likely to be savings under any of the other units of appropriation. If such savings are anticipated, he should process as indicated in clause (ii) above.

4. If savings are not available, it should be examined whether special economies can be affected or whether special economies can be affected or whether the excess should be met by postponement of expenditure on unessential or less urgent items.

5. If none of the methods indicated above is feasible, an application for additional funds should be made to Government in the administrative department concerned which will, if necessary, move the Finance Department with the concurrence of IFA for provision of additional funds by re-appropriations or through the supplementary estimates. Normally, an application for a supplementary grant will not be entertained by Government unless the anticipated excess is due to causes beyond the control of the authority concerned and funds cannot be found by any legitimate postponement of expenditure for which provision already exists in the budget or the expenditure in question cannot be postponed.

CHAPTER XIV

Savings in appropriations- expenditure not provided for in the budget-re-appropriations, supplementary estimates and excess Grants.

133. The payment from and the appropriation out of the Consolidated Fund of the State and the sums voted by the Legislative Assembly and the sums charged on that Fund are specified in the Schedule to the Appropriation Act which authorises the appropriation of these sums for the services and purposes expressed in that Schedule in relation to the financial year concerned. Only the total sum for each Grant of Appropriation is specified in the Schedule to the Appropriation Act and this total is worked out on the basis of detailed estimates of gross expenditure contained in the Volume 'Detailed Estimates and Grants' as finally passed by the Legislature.

134. Emphasis has been laid in the earlier Chapters that the detailed estimates should be framed as accurately as possible. Unavoidable and unforeseen circumstances may, however, sometimes arise in the course of the year which make it necessary to incur expenditure under one or other of the minor or sub-heads and units of appropriation in excess of the amounts originally estimated. It may also be that the expenditure under certain heads may not have to be incurred to the extent originally estimated, or a new service, scheme or item for which provision has been included in the budget may be started late or may not be taken up at all due to any administrative reason, resulting in savings. Subject to certain restrictions and limitations, mentioned hereafter, the savings available under certain heads can be re-appropriated to meet requirements for additional funds under other heads within the same Grant or the Appropriation concerned. The further savings if any, are to be reported to the Finance Department for resumption. An appropriation is operative only until the close of the financial year and therefore all re-appropriations and resumption of savings must be completed before the close of the year. The rules relating to these are contained in Sections I and Section II of this Chapter.

135. Circumstances may sometimes arise on account of which the amount authorised for expenditure in a year may be found to be insufficient for the purposes of that year or need may arise during the year for supplementary or additional expenditure upon some new service, scheme or item not contemplated in the original budget. In that case a supplementary estimate has to be presented to the Legislature under Article 205 (1) (*a*) of the Constitution. The rules and instructions relating to supplementary estimates are contained in Section III of this Chapter.

136. Sometimes a need may arise for incurring unforeseen expenditure of an urgent nature before it can be approved by the Legislature. In such a case, an advance may be sanctioned from the Contingency Fund, established under the U.P. Contingency Fund Act 1950, for meeting such expenditure pending its authorisation by the Legislature through an Appropriation Act. The U.P. Contingency Fund Act and the rules framed thereunder are reproduced in Appendix F.

137. If after the close of the year it is revealed, through the Appropriation Accounts, that any expenditure was incurred under any Grant or Charged Appropriation in excess of the total final appropriation for that year under that Grant or Charged Appropriation, the excess expenditure should be regularised, on the basis of the recommendation of the Committee of Public Accounts, by presenting to the Legislative Assembly demands for excess grants as required under Articles 205 (1) (*b*) of the Constitution. Incurring of unauthorised excess expenditure is most objectionable and must be avoided. The rules relating to presentation of demands for excess grants to the Legislature are contained in Section IV of this Chapter.

SECTION - I

SAVINGS IN APPROPRIATIONS

138. The progress of expenditure month by month and careful assessment of the commitments and liabilities for the remaining part of the year may indicate savings in the appropriations shown against the several minor or sub-heads in the detailed budget estimates and grants. The savings may be due to various reasons.

139. All savings anticipated by the controlling officers should be reported by them with full details and reasons to the administrative departments concerned of the Secretariat, immediately they are foreseen, unless these are required to meet anticipated requirements for additional funds under some other heads within the total allotment under the same Grant/Appropriation placed under their control. No amount out of the savings should be held in reserve for meeting additional expenditure not definitely foreseen or already approved by the competent authority. Except as provided under paragraph 142, the administrative departments should intimate such of the saving reported by the controlling officers as may not be required by them to the Finance Department which will resume the savings. Savings so resumed will be re-allotted by the Finance Department, if necessary, when dealing with applications for re-appropriations or supplementary grants or appropriations.

140. Every controlling officer must furnish the final statement of excesses and savings in Form B.M. 4 incorporating expenditure up to 30th September in first excess saving & up to 31st December in final excess saving which should reach the Finance Department, through the Administrative Department & IFA concerned, *not later than 25th January*. Where a Secretary to Government is the controlling officer, the statement should reach the Finance Department *by 15th January*. The disbursing officers or district level officers should prepare final excess saving on the basis of expenditure up to December and furnish to controlling officer latest by January 5. These statements should be prepared with utmost care, as inaccurate statements may lead to uncovered excess expenditure or unsurrendered savings both of which constitute a financial irregularity – the former a more serious irregularity. The administrative department will prepare their proposals for re-appropriations or surrenders of savings on the basis of those statements. The savings surrendered will be in addition to those surrendered earlier in accordance with the provisions of the preceding paragraph. The disbursing officer will intimate and send the copy of the details of all surrenders to the concerned Treasury Officer.

141. It must be carefully noted that no amount out of the savings reported in the final statement shall subsequently be utilised by the controlling officer *without the previous approval of the Finance Department.* Savings coming to notice after the dispatch of the final statement should be reported separately as soon as possible. All final savings must be surrendered to the Finance Department by 25th March. Officers making belated surrenders, when savings could reasonably have been foreseen and surrendered earlier, will be held responsible for the resultant financial irregularity if the Finance Department are not able to accept such surrenders.

142. In the Public Works, Irrigation and other Remittance Departments anticipated saving in the budget grants should also be intimated to the IFA/Finance Department. The above-mentioned departments will keep a note of the savings, distinguishing between lapses and savings, and ask the disbursing officer concerned not to utilize these savings without prior approval. The Departments also prepare applications for re-appropriations of funds and in those cases in which sanction of the Finance Department is necessary submit proposals for re-appropriation of the savings noted by them. Any savings left after re-appropriations are surrendered to the Finance Department for resumption.

143. If the appropriation under a unit is reduced either due to resumption of savings or by re-appropriation of funds made from it to some other unit, it is the duty and responsibility of the controlling officer to see that the expenditure debatable to that unit is kept within the reduced appropriation.

144. Savings should be surrendered to the Finance Department in multiples of Rs. 1000. Lesser amounts are not required to be surrendered.

145. A copy of each order resuming savings will be furnished by the Finance Department to the Accountant General.

146. Registers shall be maintained in suitable form in the Finance Department to keep a record of the savings resumed by it. The amounts re-allotted for re-appropriation out of the savings resumed earlier will also be noted in those registers.

SECTION-II

RE-APPROPRIATIONS

147. Every controlling officer is expected to see not only that the total expenditure is kept within the total grant or appropriation placed at his disposal but also that the expenditure under each standard object is kept within the amount originally provided under that standard object. Transfer of funds from one standard object to another, however, some times becomes unavoidable.

148. As the appropriation audit is conducted by the Accountant General by minor heads or in some cases by sub-heads subordinate to a minor head, a minor head or sub-head as shown in Part II under each Grant or Charged Appropriation will constitute the smallest unit of re-appropriation, except where the standard objects, such as those relation to major works, have been declared to be specific appropriations transfer of funds between them will be treated as re-appropriation.

149. Redistribution which are not re-appropriation : Transfers as between different detailed account heads appearing in Part III and not in Part II under a Grant or Charged Appropriation which have not been declared as specific appropriations will be deemed as re-distributions and not as re-appropriations. Re-distributions can be made by the controlling authority subject to the restrictions referred to and the limitations laid down in paragraph 156 and such other restrictions as may be imposed by Government from time to time which must be carefully observed.

150. Re-appropriation is permissible only when it is known or anticipated that the appropriation for the unit from which funds are diverted will not be utilised in full or that savings can definitely be affected in it. It is both objectionable and irregular to sanction a re-appropriation from a unit under which no savings are anticipated at the time of sanction in the expectation of restoring the original allotment under that unit later in the year by transferring to it savings that may then become available under other units.

151. Re-appropriation where not permissible: Re-appropriations are not permissible—

(i) from one Grant/Appropriation to another (e.g. from grant number 32—Medical to grant number 36—Public Health is not permissible);

(ii) from the Charged to the voted section or vice versa ;

(iii) to provide for new expenditure, whether voted or charged (for explanation of the expression "new expenditure" *see* Chapter VIII), until such expenditure has been authorised by an Appropriation Act;

(iv) to increase or provide for the expenditure on an item the provision for which was specifically reduced or disapproved by the Assembly either through a substantive or a token cut; and

(v) after the close of the financial year.

152. Recoveries not to be taken into account: As the Demands for Grants, whether original or supplementary, placed before the Legislature are for *gross expenditure* without taking into account deductions on account of recoveries, credits on account of recoveries of expenditure must be ignored for the purposes of sanctioning re-appropriation of funds or obtaining supplementary grants.

153. Re-appropriations should invariably be in multiples of Rs. 1000. Petty additional requirement below these limits under any particular sub-head should be collected by the controlling officer or other subordinate officer concerned by inclusion in a consolidated re-appropriation application in respect of that sub-head and the disbursing officers concerned should be informed that the requirements would be included in a consolidated re-appropriation order to be issued in due course before the close of the year.

154. Powers to sanction re-appropriation: Powers to sanction re-appropriations are regulated by the rules made by the Governor under Article 166 (2) and (3) of the Constitution. Accordingly, the following rule has been framed:

(1) After the Legislature has passed an Appropriation Bill;

(i) the Finance Department shall have the power to sanction any re-appropriation within a grant from one major, minor or subordinate head to another;

(ii) the Minister in charge of a Department shall have power to sanction any re-appropriation within a grant between the heads subordinate to a minor head which does not involve undertaking a recurring liability".

(2) Deleted

(a) the Minister in charge of a Department or Head of Administrative Department in Government shall have power to sanction any re-appropriation within a grant between the heads subordinate to a minor head which concerned with any other standard objects to salaries of Departmental employees with the concurrence of IFA. Such re-appropriation applicable to units of salaries will be intimated to Finance Department. Without prior permission of Finance Department, no other re-appropriation order can be issued either by administrative department or controlling officer to disbursing officers. No re-appropriation can be made from voted to charged and *vice-versa*. No part of provision for a new expenditure will be utilised for any other purpose. Re-appropriation should not be made which involves the undertaking of recurring liability that is a liability extended beyond the financial year.

(b) the IFA while giving concurrence for re-appropriation in favour of salary will examine the proposals in light of;

- salary has not been paid to employee beyond the sanctioned strength;
- pay and allowances have not been paid beyond the rates admissible by the Government;
- provisions for salary under the surplus pool has been proportionately exhausted;
- the re-appropriation in favour of salary shall be made from the anticipated saving and not to the detriment of smooth functioning of the Department.

155. The Finance Department can, thus, subject to the restrictions mentioned in para. 151, sanction re-appropriations within a Grant or Appropriation from one major, minor or subordinate head to another. Provided that the concurrence of Planning Department is there before sanctioning any re-appropriation which has the effect of increasing the ceiling for a Plan scheme allotted by that department for a particular financial year. Re-appropriation of funds with in the sector "Non-Plan" is permissible. No such power can be exercised involving re-appropriation from sector "Non-Plan" to "Plan" and vice-versa.

156. The Minister in-charge of a Department can sanction, subject to restriction mentioned in paragraph 154 and the condition mentioned in provision in paragraph

155, re-appropriations between the heads subordinate to a minor head except that the exercise of this power will be confined to re-appropriation of funds within the group heads "Non-Plan" and "Plan", as the case may be, and no such power can be exercised involving re-appropriation from the group head "Non-Plan" to "Plan" and *vice-versa.* This power may, however be delegated by the Ministers, with the concurrence of the Finance Department to certain authorities subject to the general restrictions mentioned in paras 150-151 and to the further limitations that-

(1) Except with the previous concurrence of Finance Department:

(a) No re-appropriation shall be made which involves the undertaking of recurring liability; i.e., a liability which extends beyond the financial year in question (but this will not apply when the undertaking of this liability has already been sanctioned with the concurrence with the Finance Department and the re-appropriation is to be made merely to give effect to that sanction);

(b) No part of a provision for a new service, scheme or item of expenditure, which is not required for the purpose for which it was included in the budget, will be utilised for any other purpose;

(c) No money shall be transferred for expenditure on original works which will increase the maintenance charges in future;

(d) No re-appropriation shall be made to meet an item of expenditure which has not been sanctioned by competent authority;

(e) No re-appropriation shall be made with a view to increasing the provision for temporary staff except where such staff has been sanctioned with the concurrence of the Finance Department;

(f) All re-appropriation by the authorities whom the Minister has delegated power with the concurrence of Finance Department shall be only in respect of the grants or appropriation placed at their disposal;

(g) No re-appropriation shall be made which has the affect of increasing a contract grant (see para 37 chapter-5).

157. Deleted

158. Instruction for preparing for re-appropriation: All proposals for re-appropriations relating to Civil as well as Public Works Departments should be submitted in the prescribed form (Forms B. M. 15) and should specify the standard objects of expenditure, the provisions under which have been or are likely to be exceeded, as well as the major heads, sub-major heads (if any), minor heads or sub-heads (if any) of account concerned. The reasons for the original appropriation proving insufficient, as also those for the anticipated savings, which it is proposed to utilise, should in variably be explained fully and clearly in each application item by item.

159. Procedure for submitting application: All applications for re-appropriations should be numbered and dated. They should be signed by the applicants and be submitted in quadruplicate to the administrative department of Government which administers or controls the grant or the appropriation concerned. If the administrative department concerned has not the power to sanction the re-appropriation, it shall refer the proposal to the Finance Department with its recommendations. While submitting the applications, the officers will furnish a certificate similar to that mentioned in paragraph 160 below. As far as possible, all such applications requiring action in the Finance Department should reach that Department by 20th March.

160. Communication of sanction to Audit: Copies of all orders sanctioning re-appropriations issued by the Administrative Department / Finance Department should be supplied to Accountant General and should invariably be accompanied by a certificate that the re-appropriations sanctioned do not infringe any of the restrictions or the limitations specified in paragraphs 150, 151,154 and 155. The certificate shall be recorded on the body of each re-appropriations order.

SECTION - III

SUPPLEMENTARY ESTIMATES

161. A supplementary grant or appropriation is in addition to the total authorised grant or appropriation for a financial year and has to be obtained in the manner prescribed in Article 205 (1) (a) of the Constitution, passing through the same stages of legislative procedure as the original grant or appropriation.

162.Supplementary grants or appropriations are required in the following cases:

(i) when the amount included in a grant or appropriation (voted or charged section) authorised by the Appropriation Act is found to be insufficient for the year; or

(ii) when need has arisen for incurring expenditure, whether voted or charged, upon some new service, scheme or item not contemplated in the Appropriation Act for the year, even though it can be met wholly or in part by re-appropriations within the amount authorised under the Grant or the Appropriation; or

(iii) when it is desired to obtain the prior approval of the Legislature to a scheme involving large financial commitments, even though little or no expenditure on that account is anticipated in the current year.

In cases falling under clause *(ii)*, a token sum of Rs. 1000 or the amount actually required, as the case may be, should be included in the supplementary statement of expenditure, while in cases falling under clause *(iii)* only a token sum of Rs. 1000 need be included.

163.If a supplementary estimate is for increased provision in respect of a sanctioned object, the authority concerned should show:

(a) that the need for the increased provision could not be foreseen at the time when the original departmental estimate was framed, and

(b) that in the absence of such provision injustice would be caused to some person not at fault, or serious inconvenience or serious loss or damage would be caused to the public service.

A supplementary estimate for increased provision while not presented unless condition (*b*) is fulfilled. Failure to fulfil condition (*a*) [whether condition (*b*) is fulfilled or not] is a financial irregularity and may involve a report to the Committee on Public Accounts.

164. If a supplementary estimate is required for some new expenditure not contemplated in the budget, the authority concerned must show either —

(*a*) that the expenditure has been newly imposed by statute, or by order of a court of law, or other competent authority ; or

(*b*) that urgent necessity has arisen for the proposed expenditure, the postponement of which would (i) involve extra expenditure ultimately, or (ii) be administratively impossible or would be against any accepted policy.

The Finance Department must necessarily agree to the presentation of supplementary estimate in case (*a*), while in case (*b*) its presentation will depend on the urgency of the proposed expenditure.

165. The principles enunciated in paragraphs 163 and 164 apply also to an application for a supplementary estimate in respect of any demand to which the Assembly has previously refused its assent or the amount of which the Assembly has reduced either by a reduction of the whole grant or by the omission or reduction of any of the items of expenditure of which the grant is composed.

166. The primary responsibility in regard to proposals for supplementary grants or appropriations rests on the controlling officer who should explain clearly in each case not only why a supplementary grant or appropriation is required but also why the need could not be foreseen at the time when the original budget estimates were framed. In explaining the proposals, it should be clearly explained in detail whether specific conditions as prescribed under para. 163 or 164, as may be relevant, are strictly fulfilled. If it is under clause (*b*) of para. 164, the authority concerned should explain the necessity and the urgency of the proposed expenditure and also why it is not administratively possible to postpone it. Greatest care should, therefore, be taken in submitting such proposals. It must be carefully understood that if after the close of the financial year it is revealed that any supplementary grants or appropriations obtained were unnecessary or excessive, the officers at the fault will be held responsible for the financial irregularity to which the Accountant General is bound to draw attention in the Audit Report on the Appropriation Accounts which will come up before the Legislature and the Committee on Public Accounts in due course.

167. Proposals for supplementary grants or appropriations should be submitted by the various controlling authorities to Government in the administrative departments concerned, and not to the Finance Department direct as soon as their necessity has been clearly established. The administrative departments should examine the proposals very carefully and recommend to the Finance Department only such of them are considered to be fully justified. The savings available, if any, within the Grant or the Appropriation concerned should be duly taken into account and supplementary grant or appropriation should be asked only for such amount as cannot be met by sanctioning re-appropriations of funds. If the supplementary grant or

appropriation is required under para. 163 and if savings resumed by the Finance Department under the Grant or the Appropriation concerned are available for re-allotment, that department will, if convinced of the necessity for the supplementary grant or appropriation, sanction it by re-appropriation from these savings. If there are no such savings, or those available are not sufficient to meet the entire additional demand, the Finance Department will take steps to present supplementary estimates to the Legislature for the amounts needed. Similarly, any savings under any Grant or Charged Appropriation reported to the Finance Department for resumption should be utilised by that Department in reducing the Supplementary Estimate under that Grant or charged Appropriation required under para 164 and only token or partly substantive provision should be made where the estimated expenditure on any new item or scheme can be met either wholly or in part by re-appropriation of savings.

168. All proposals relating to supplementary estimates submitted by the administrative departments to the Finance Department should be accompanied by self-contained memoranda and indicate clearly the major and minor or sub-heads, etc. of account under which additional grants and appropriations are required. If any proposal involves incurring of additional expenditure in the future years also, that should also be clearly mentioned and estimates given. All applications for supplementary grants or appropriations must be submitted to the Finance Department with the concurrence of IFA by the prescribed date after which that department may not be in a position to entertain any application.

169. On the passing of the Appropriation Act pertaining to the supplementary statement of expenditure, the Finance Department will communicate to the administrative departments concerned and also to the Accountant General the amounts included in the Act under the several Grants or Appropriations. The administrative departments should take immediate steps to communicate the additional grants and appropriations to the subordinate authorities concerned and also to issue, where necessary specific orders sanctioning the incurring of additional expenditure not exceeding those limits. The administrative departments should also issue orders for sanctioning any scheme or item constituting new expenditure for which provision has been made through the Supplementary Estimates. Copies of all such orders should be furnished to the Accountant General through the Finance Department (except where the administrative departments are competent under the delegated powers to issue such sanctions without reference to the Finance Department) after necessary funds have been provided in the budget. The administrative departments should also take steps to have the necessary re-appropriations sanctioned as early as possible in those cases in which the additional expenditure was proposed to be met wholly or in part from savings.

170. Deleted

SECTION - IV

Excess Grants and Appropriations

171. Under clauses 1 (b) and 2 of Article 205 of the Constitution, if any money has been spent on any service during a financial year in excess of the amount granted for

that service and for that year, demand for such excess amount has to be presented to the Legislature and is to be dealt with in the same way as if it were a demand for a grant.

172. A demand for an excess grant differs from a demand for a supplementary grant in that, while the latter is essentially a demand for a grant the need for which is foreseen during the currency of a year and is presented in the year to which it relates, a demand for an excess grant is presented to regularise expenditure incurred in excess of the grant made in a past year. A demand for an excess grant can be laid before the Legislative Assembly only after all the expenditure of the year has been audited and the Appropriation Accounts of the year have been compiled by the officers of the Comptroller and Auditor General of India and considered by the Committee on Public Accounts. The work of compilation of the appropriation accounts by the Accountant General and their consideration by the Committee on Public Accounts. The work of compilation of the appropriation accounts by the Accountant General and their consideration by the Committee on Public Accounts however take some time. In practice, therefore, it is not possible to present a demand for an excess grant until about two years after the expire of the financial year to which it relates and until the recommendations of the Committee on Public Accounts are received.

173. The same principles and procedure apply to an excess in the total appropriation for charged expenditure under the heads of accounts included within a grant or under the separate charges appropriations relating to "Interest on debt and other obligations" and "Reduction or avoidance of debt"; the only difference being that an excess in respect of charged expenditure does not require the vote of the Assembly.

CHAPTER XV

FINANCIAL IRREGULARITIES

174. The incurring of expenditure by Government officers is governed by the following essential conditions:

(1) That there should be provision of funds authorised by competent authority fixing the limits within which expenditure can be incurred;

(2) that the expenditure incurred should conform to the relevant provisions of the Appropriation Act, the Constitution and the laws made thereunder and should also be in accordance with the financial rules and regulations framed by competent authority;

(3) that there should exist sanction, either special or general, accorded by competent authority, authorising expenditure; and

(4) that the expenditure should be incurred with due regard to broad and general principles of financial propriety [*see* para 12 (*iii*) of Chapter I].

It is difficult to define exactly and comprehensively the meaning of the term "financial irregularity." But a large majority of financial irregularities fall under one or the other of the following categories. The list is only illustrative and is not exhaustive:

(1) Excess over a grant voted by the Assembly or over a charged appropriation.

(2) Defective or inaccurate budgeting, necessitating large surrenders or resulting in excesses.

(3) Defective control of expenditure resulting in -

- (a) unnecessary or excessive supplementary grants,
- (b) unnecessary or excessive re-appropriations,
- (c) injudicious re-appropriations and surrenders, causing excess over allotments,
- (d) unspent and unsurrendered appropriations,
- (e) unremedied or uncovered excesses, and
- (f) late allotments.

(4) Misclassification of expenditure.

(5) Re-appropriations which are not made in accordance with the rules in this Manual or which have the effect of increasing expenditure on an item the provision for which has been specifically reduced by a vote of Legislative Assembly:

(6) Expenditure on a service not covered by a vote of the Assembly, unless the requisite funds have been arranged by obtaining an advance from the Contingency Fund before incurring expenditure.

(7) Expenditure incurred without sufficient sanction.

(8) Expenditure incurred without allotment of adequate funds.

(9) Loss of public money or property due to fraud, misappropriation or carelessness in accounting.

(10) Drawing from treasuries of money not required for immediate use.

(11) Abandonment of revenue without proper sanction *e.g.*, sale of Government property below market rates, or reduction of dues payable under a license or lease without the sanction of the competent authority in each case.

(12) Any large claim against another Government local body or other outside party allowed to remain outstanding for an unduly long time.

(13) Any irregularity connected with a contract, such as -

(*i*) Placing of a contract without obtaining competitive tenders in an open and public manner except in cases where the necessity for obtaining such tenders has been waived by any general or special rule or order by the competent authority (*see* Appendix XIX to the Financial Handbook, Volume V, Part I);

(*ii*) Acceptance without adequate reason, of a tender other than the lowest;

(*iii*) inadequate scrutiny of tendered rates before acceptance;

(*iv*) unsuitability of the form of contract;

(*v*) failure to complete all necessary formalities connected with a contract, including the obtaining of expenditure sanction before permitting the contractor to start work;

(*vi*) deviation from the contractual terms in favour of the contractor or varying the terms without the approval of the competent authority;

(*vii*) omissions to enforce the conditions of a contract, such as those requiring the deposit of security or levy of penalty;

(14) Any irregularity connected with purchases, such as -

(*i*) purchases which contravene the rules for the purchase of articles for the public service;

(*ii*) purchase in excess of reasonably anticipated requirements;

(*iii*) purchase of materials of inferior quality;

(15) Any extraordinary or apparently unnecessary expenditure, such as-

(i) payments made as acts of grace except where permitted by any rule or order;

(ii) compensation paid for damage sustained except in cases in which a claim for such damage could be enforced in a court of law or in which such compensation is admissible under any rule or order;

(iii) payments in excess of amounts admissible under statute, contract or rule;

(iv) payments necessitated by failure to enforce the terms of a contract;

(v) irrecoverable balances of advance payments made on account of services, etc., which were ultimately not rendered;

(16) Any uneconomical or apparently wasteful expenditure due to -

(i) the inception of works without adequate investigation of their utility or feasibility and without conducting proper preliminary surveys and preparing detailed estimates of cost and obtaining necessary administrative and technical approval to the estimates;

(ii) the inception of deposit works for local bodies, etc., without the requisite deposits having been obtained from the parties concerned;

(iii) execution of works by a Government agency which lacks the ability or the facilities to execute them properly;

(iv) the unsatisfactory working of Government commercial undertakings;

(v) the fixation of incorrect rents of residential buildings;

(vi) other causes;

(17) Any irregularity connected with a grant-in-aid, such as neglect (*i*) by the sanctioning authority of conditions precedent to the grant or (*ii*) by the grantee of the conditions, expressed or implied, attached to the grant by the sanctioning authority.

(18) Any instance of the absence of administrative regulations and procedure sufficient to secure a proper and effective check upon monetary transactions.

Precautions in computer environment

The user-level protocol, password, read-write access permissions, regular backup, maintenance of log book, time bound updation of various software files, etc. should be followed as per instructions issued time to time by the competent authority.

CHAPTER XVI

Appropriation and finance accounts and audit reports thereon

175. Appropriation and Finance Account: The Appropriation Accounts and the Audit Reports thereon are prepared by the Comptroller and Auditor-General of India for each year in accordance with the provisions of Article-151 of Indian Constitution and procedure laid down by Comptroller & Auditor General of India. Their object is to present the audited accounts of all the expenditure of the year, whether voted or charged, in the form of a separate Appropriation account for each Grant/Charged Appropriation, with any important observations which it is considered necessary to make as a result of the audit investigation. They also include the comments deemed to be necessary to make upon the result of the audit of trading, manufacturing and profit and loss accounts and balance-sheets kept in respect of Government commercial or quasi-commercial concerns and upon the examination of accounts of receipts and of stores and stock. In order that only agreed statements of facts and completed cases are included in the reports, a convention exists between the Comptroller and Auditor-General and the State Government whereby cases relating to any previous year which become ready for inclusion after the last report was written are included in the report of a subsequent year.

176. Besides the appropriation accounts, the Auditor General of India also compiles the Finance Accounts of the State Government in respect of each financial year. This compilation presents the accounts of the receipts and outgoing of the Government for the year, together with a report on the financial results disclosed by the different accounts and other data coming under examination; that is to say, both the revenue and capital accounts, the accounts of the debt and the liabilities and assets of the Government as deduced from the balances recorded in its books and other information.

177.Preliminary action in Finance Department on receipt of appropriation and Finance Accounts and Audits Report thereon:

On receipt of the authenticated copies of the Apprgpriation and Finance Accounts and the Audit Reports thereon, in terms of the provisions of Article 151 (2) of the Constitution, from the Comptroller and Auditor General of India, the Finance Department will obtain the orders of the Governor for laying the copies before the Legislature and then move the Legislative Department to arrange for the item relating to the laying of these documents before both the Houses of the Legislature being included in the agenda of business of the Houses.

178 Reference to the committee on Public accounts:

(i) After the Appropriation Accounts and the Finance Accounts and the Audit Reports thereon are laid on the table of the House, they shall stand referred to the Committee on Public Accounts for examination and report.

(ii) If they are received by the Assembly Secretariat at a time when the Assembly is not in session, then these may be referred to the Committee on Public Accounts by order of the Speaker.

179. The Committee on Public Accounts is a Committee of the Legislative Assembly and is constituted under Rules of Procedure and Conduct of Business of the U.P. Legislative Assembly.

180. Constitution and function of the committee on Public Account:

The constitution and functions of this Committee are described in rules 230 and 231 of the Rules of Procedure and Conduct of Businesses of the U.P. Legislative Assembly 1958, which are reproduced below for ready reference:

Committee on Public Accounts

230. Constitution of the Committee.

(1) There shall be a Committee on Public Accounts for the examination of the Reports of the Comptroller and Auditor General of India relating to the Appropriation Accounts of the State, the annual financial accounts of the State or such other accounts or financial matters as are laid before it or referred to it or which the committee deems necessary to scrutinise.

(2) The Committee in Public Account shall consist of not more than 21 members who shall be elected by the House every year from amongst its members according to the principle of proportional representation by means of the single transferable vote.

(3) Provided that no Minister shall be appointed a member of the Committee and if a member of the Committee is appointed a Minister he shall cease to be a member of the Committee from the date of such appointment.

(4) he Chairman shall be elected by the Committee from amongst its members.

231. Functions of the Committee

(1) In scrutinising the Appropriation Accounts of the State and the report of the Comptroller and Auditor General of India it shall be the duty of the Public Accounts Committee to satisfy itself.

(a) that the money shown in the accounts as having been disbursed were legally available for and applicable to the service or purpose to which they have been applied or charged;

(b) that expenditure conforms to the authority which governs it: and

(c) that every re-appropriation has been made in accordance with such rules as may be prescribed by the competent authority.

(2) It shall also be the duty of the Public Accounts Committee—

(a) to examine the statement of accounts showing the income and expenditure of State Corporations, trading and manufacturing schemes and projects together with the balance-sheets and statement of profit and loss accounts which the Governor may have required to be prepared or are prepared under the provisions of the statutory rules regulating the finances of a particular corporation, trading concern or project and the report of the Comptroller and Auditor General thereon ;

(b) to examine the statement of accounts showing the income and expenditure of autonomous and semiautonomous bodies the audit of which may be conducted by the Comptroller and Auditor General of India either under the directions of the Governor or by a statute, and

(c) to consider the report of the Comptroller and Auditor General in case where the Governor may have required him to conduct an audit of any receipts or to examine the accounts of stores and stock."

181. The other general rules of procedure applicable to the Committee on Public Accounts as well as to the other Committees of the Legislative Assembly are contained in Rules 201 to 223, of the Rules of Procedure and Conduct of Business of Uttar Pradesh Legislative Assembly, 1958, except Rule 202 (1) which does not apply to the Committee on Public, Accounts in view of the provisions of Rule 230 (3). (See Appendix II).

182. The Comptroller and Auditor General of India, or his representative the Accountant General, U.P. and the Finance Secretary or his representative are invited to attend the meetings of the Committee. These officers may offer their advice on any matter which comes under discussion.

183. The Committee is entitled to offer criticism and make recommendations or suggestions upon any matter discussed in the Appropriation and Finance Accounts and the Reports thereon received from the Comptroller and Auditor-General of India in respect of both receipts and expenditure (voted or charged) of any other matter referred to it by Government or examined by it on its own motion.

184. Presentation of committee's Report before the Legislature: The report of the Committee on Public Accounts will be presented to the Assembly by the Chairman of the Committee. Thereafter copies of the report will be sent by the Assembly Secretariat to the Administrative Departments of the Secretariat for taking necessary action on the recommendation of committee and also to the Accountant's General, U.P., the Finance Department, the Comptroller and Auditor-General of India, other States and the Government of India, for information. Action taken by the Departments concerned on the recommendations of the Committee shall be communicated by them to the Assembly Secretariat, the Finance Department and the Accountant General:

Provided that the Committee may, if it so desires, direct that any of its recommendations be sent to the department concerned for immediate necessary action without waiting for the report to be presented to the Assembly. In such a case, a copy of recommendation of the Committee shall also be sent to the Accountant General and the Finance Department for information. Action taken by the department concerned on such a recommendation shall be communicated by the department to the Assembly Secretariat, the Finance Department and the Accountant General.

185. The departments and officers concerned shall keep secret all papers concerning the action taken on the recommendations of the Committee sent to them in advance till the report is laid on the table of the Legislature.

186. Action to give effect to the recommendations of the Committee and of the Legislative Assembly will be taken by the departments concerned but the Legislative Assembly Secretariat is responsible for seeing that such action has been take.

187. A memorandum showing the action taken, or proposed to be taken, on the recommendations of the Committee by the various departments of the Government shall be prepared by the Assembly Secretariat in consultation with the Finance Department, and shall be placed before the Committee. The Committee after considering it may make such recommendations as may seem necessary and submit its report to the House.

188. The Committee will examine the replies regarding the action taken and will report to the House in its next report whether it considers the action taken by the departments to be adequate or otherwise.

189. Accountant General's comment on the action taken on committee's recommendation:

The Accountant General in the next and subsequent Appropriation Accounts and his reports thereon and the Comptroller and Auditor-General of India in his comments on those Accounts may refer to the action which has been taken by the Government in respect of cases previously reported by him and may comment on the adequacy or otherwise of the action taken by the Government.

190. Excess Grants: The procedure for dealing with the demands for excess grants has been described in Section IV of Chapter XIV.

CHAPTER XIX

MISCELLANEOUS PRINCIPLES OF FINANCIAL DISCIPLINE & MANAGEMENT RELATING TO BUDGET

203. All Heads of Departments and other controlling and disbursing officers, as well as the officer of the administrative departments in the secretariat, who have to deal with Budgets and the sanctioning of expenditure, are expected to make themselves thoroughly familiar with the rules contained in this Manual. Adequate knowledge of the important financial and accounting rules contained in the various Financial Handbooks and in the various Departmental Code and Manuals is also necessary for them. Ignorance of rules is never accepted as a plea for absolving an officer from the responsibility devolved on him in financial matters.

204. The need for effective control and strict economy in expenditure has repeatedly been emphasised in various Government order issued from time to time. In spite of this case often come to notice in which it is revealed that some waste of public money has taken place. In relation to certain official transactions, the amounts wasted may be small sums. For example, a telegram may be sent where if a little forethought had been exercised and slightly prompter action had been taken, a letter would have sufficed. A telephone call may be made where a letter might have served the purpose equally well. An urgent telephone call may have been put through where an ordinary call would have been enough. Special messengers may be discouraged as far as possible, E-mail, fax or speed post or equivalent services may be used, rather than, sending special messenger to distant places. Wherever the special messenger is sent, the controlling officer will issue order for the justification. Lights of fans may be left turned on unnecessarily. Excess postage stamps may be put on envelopes; and so on. In other case the amounts wasted may be very large sums as when tools and plant are ordered without sufficient care and are later on found to be unsuitable for the purposes on view; or stores and materials are stocked very much in excess of requirements and deteriorate through lack of care or passage of time; or when the execution of large works is taken in hand without proper approved designs or estimates and a necessity of modifying the designs or estimates is discovered at a later stage resulting in certain nugatory expenditure.

The employment of unnecessarily large staff in Government offices, failure to enforce reasonable standards of work and out turn, failure to take proper care of Government property, failure to ensure that the State gets its full money's worth when purchases are made on its behalf of goods or services, are some of the other forms of wastefulness which often come to notice. It is the duty of every public servant to strive to the utmost of his capacity to eliminate all unnecessary or infractuous expenditure.

It is needless to add that any drive for economy in public expenditure can be successful only if the large majority of public servants, and in particular, the senior officers in charge of the important spending departments, participate in the drive and co-operative with the Government to the fullest possible extent. The Head of

Departments and other senior officer can do much by precept and example by supervision and by control to make their subordinates truly economy minded.

205. It must be added here that the mere observance of rules and regulations will not result in all the economy that is possible. The observance of the rules and regulations will certainly eliminate many loses which would otherwise have occurred; and to that extent government money will undoubtedly be saved. But rules and regulations are in general designed only to delimit the sphere of any particular type of expenditure and to prevent malpractice. Within that delimitation or restriction, however, there is always considerable scope for the exercise of discretion, specially in regard to the extent of expenditure, on the part of the spending officer. This discretion, if properly exercised, ensures that government money is spent in the most economical manner possible. If the discretion is improperly or carelessly exercised, the rules will merely ensure that the expenditure is not technically irregular. They cannot ensure that the expenditure has been as economically as possible. To put this in other words, spending officers must not only act in strict accordance with the various rules and regulations but should apply those rules and regulations in a spirit of devotion to the interests of the State. The rules should be administered not just mechanically but in an intelligent manner so that the intention behind the rules is fully realised. Spending officers should constantly remind themselves of the fact that every public officer is expected to exercise the same vigilance in respect of expenditure incurred from public moneys as a person of ordinary prudence would exercise in respect of expenditure of his own money. The best way of ensuring economy in public expenditure is for every officer to keep this principle in the fore front of his mind always.

206. A related question to which a reference must also be made is the elimination of certain kinds of expenditure. It may be that a particular existing scheme or service is being administered with due regard to economy. But it may be possible either to give up the scheme altogether (because it has outlived is its utility or has not come up to expectations or changed circumstances have made its continuance unnecessary, to amalgamate it with some other allied scheme or service, or it is appreciably reduced).

207. Expenditure on contingencies has to be incurred with utmost care. Attempts are sometimes made, in the closing weeks of the financial year, to use up the full provision for contingencies by making purchase which are either unnecessary or of no real urgency. This practice must stop and no purchase whatsoever of furniture and office equipment etc., for use in office or in touring should be allowed after February 15 in any financial year. The supervisory and inspecting officers in the course of their visit or inspections of their subordinate officers must make a point of checking the details of contingent expenditure and satisfying themselves that the above instruction has not been infringed, that no expenditure has been incurred on avoidable items and that in respect of items which are necessary no lavishness has been indulged in. If any case comes to notice in which Government's instructions have not been observed, the question of taking suitable disciplinary action against the officials at fault should be examined in accordance with proper procedure.

Pro forma Accounts for commercial undertakings

208. As far as possible *pro forma* accounts should be maintained in respect of all schemes and undertakings of Government which have been declared as "commercial" in such details as may be prescribed by Government in consultation with the Accountant General, and the latest known profit and loss position of each such schemes or undertaking should be indicated when proposals for provision of funds for expenditure are submitted to Government.

Other miscellaneous provisions

209. The Finance Department will maintain a list of officials and of non-official institutions and individuals to whom copies of the budget literature are to be supplied free of cost or on payment. Copies will be supplied to them as soon as they are released for issue.

210. A calendar showing the important dates of the budget activities displayed in office to take timely action on prescribed format (c.f.; Appendix-D)

Zero based budgeting

211. Integrated Financial Advisor, Head of the department, programme officer and finance controller must review and justify the continuity of each unit (personnel / functions) for the next year.

(a) An ab-initio scrutiny be made every year before sending budget proposal to Finance Department in the light of the Budget Manual and instructions issued during the year, if any, and surplus resources (Human, Physical) available in the department or project be identified and proposals to redeploy in important activities of the same department or any other department be invariably enclosed.

(b) To achieve the objective of "One transaction-One data entry-One record", computer enabled working be introduced and sustained.

(c) Annual scrutiny of budget proposals to enable "Service Providers" for such odd jobs as security, gardening, sanitation etc (excluding sensitive, confidential/secret etc establishment of Government) be institutionalised.

(d) Control on 'Time over run' & 'Cost over run': Following procedure need be followed incase of 'Cost over run' & 'Time over run':

1. Monthly review by Departmental Principal Secretary/Secretary of incomplete projects, where, cost over run & time over run is more than ten percent.

2. Monthly submission of detailed report to the Chief Secretary by the administrative department on time over run & cost over run through planning department.

3. Matters related to time over run & cost over run in projects costing more than rupees five crores will be put up for review by the cabinet. The Principal Secretary/Secretary, Planning will be nodal department and shall compile the

reports received from the administrative department and submit before Cabinet not less than once in each quarter of the financial year.

4. Not more than twenty percent of the budget allotted for capital works shall be spent on new works. In case the old works are complete, the exception will be granted after concurrence of the Finance Department.

5. Without ensuring adequate availability of funds, new capital works will not be launched. In order to prevent cost escalation and ensure timely returns from the bigger projects, priority should be accorded to completion of on-going projects rather than launching new projects. Departments should provide forty percent of the estimated cost in first year, forty percent in second year and twenty percent in third year so as to ensure sufficient and timely funding of projects. In case of long duration projects, exceptions can be made with the prior consent of the Finance Department.

6. If the expenditure has been incurred as per the original sanction, and the work is not yet complete within the original estimates, the original contract shall be closed. The revised estimates will be sanctioned by authority one stage above the original estimate sanctioning authority. The contract of the remaining work will be awarded treating it as a new work. The competent authority shall write the reasons of delay/cost over run while closing the original contract. This report will be an integral part of the order to close the contract.

7. To avoid 'time over run', if, the 'cost over run' is within ten percent of the original estimate, the sanction shall be accorded *ex-post facto* by the authority one stage above the competent authority and in such cases above procedure as outlined in sub para (6) need not be followed.

(e) Control of Rush of Expenditure: In order to prevent 'rush of expenditure' in the month of March, all efforts should be made to allot budget latest by March 15 and complete all types of re-appropriation latest by March 20. Since, final excess-saving and final surrenders (if any) should reach finance department of the government latest by March 25, therefore, the disbursing officer should submit the bills to the concerned treasury up-to March 25 and all financial transactions related to Annual Financial Statement shall be finalized by March 31 positively.

APPENDIX D

(Referred to in para 210)

CALENDAR SHOWING THE DATES OF THE BUDGET PROGRAMME

Explanatory Note

This is a calendar of the Finance Department's operations in connection with the annual budget, supplementary estimates, re-appropriations and resumption of savings. The dates, where mentioned in column 4, are meant to draw the attention of all concerned : (i) to the last date by which any item of work should be completed and (ii) in the case of statements, applications, etc. to last date by which they should reach the authority concerned :

Serial No.	Item of work	Reference to paragraphs in this Manual	Date
1.	Submission by the Accountant-General of preliminary actual of receipts and outgoing of each month.	103	15th of the following month.
2.	Grants to be communicated by the Finance Department to the administrative Departments of the Secretariat.	88	As soon as possible after the passing of the Appropriation Act.
3.	Proposals or schemes of "new expenditure" to be submitted to Government in the administrative departments concerned by heads of departments from time to time.	60	April 1 to October 15.
4.	Accountant-General to send March Final Accounts (Article 243, Accountant Code).		June 25.
5.	Accountant-General to send corrections to March Final Accounts (Article 244, Account Code).		July 15.
6.	Receipt from the Head of Departments and Accountant-General of the budget estimates under various heads.	19 and 55 (b).	October 10 to November 30.

7.	Receipt from the administrative departments of the Secretariat of Various estimates (budget and revised) (vide Section II of Appendix C).	19, 55 (d) and 57	October 15 to December 05.
8.	Administrative departments to forward to the Finance Department from time to time proposals and schemes of "new expenditure" administratively approved by them.	60	April 1 to November 30.
9.	Preliminary Statement of anticipated excesses and savings in expenditure to be submitted by the controlling officers and administrative department to the Finance Department.	54	November 25.
10.	Revised estimate of revenue receipts under various heads to be submitted by various controlling officers and administrative departments to the Finance Department.	56	November 25.
11.	Administrative departments and the Public Works Department to submit to the Finance Department complete lists of items of "new expenditure", arranged in order of urgency, finally approved for inclusion in the budget for the forthcoming year.	70 read with 60	Within a week of the last date prescribed for accepting such items.
12.	Scrutiny of departmental estimates by the Finance Department.	74-80	October-January
13.	Revised estimates to be prepared by primary units by the Finance Department.	55	December-January
14.	Consideration of the budget and the schedule of new expenditure by the council of Ministers.	79	January.
15.	Receipt in the Finance Department of any appreciable variations in the revised figures of expenditure and receipts subsequent to the communication to the Finance Department under items 9 and 10 above.	57	January 15.

16.	(a) Receipt in the Finance Department from Secretaries Government of final statements of excesses and savings.	140	January 15.
	(b) Receipt in the Finance Department from controlling officers, other than secretaries to Government, of final statements of excesses and savings.	140	January 25.
17	Applications for supplementary grants to be entertained by the Department.		By dates as may be prescribed by the Finance Department each year.
18.	Preparation by the Finance Department of supplementary estimates.		Dates to be decided by the Finance Department themselves.
19.	(a) Presentation of the budget to the Legislature.	84	February-March.
	(b) Disposal of the budget by the Legislature.	86-87	Within March (except when a 'vote on Account' is obtained).
20.	Final date for the receipt in Finance Department of applications for sanctioning of re-appropriations.	159	March 20.
21.	Surrender of savings ascertained after the submission of the final statements of excesses and savings.	141	March 25.

लेखा संगठन,मुख्य राजस्व आयुक्त कार्यालय,उत्तरांचल के अन्तर्गत कार्यरत लेखादलों द्वारा जनपद एंव तहसील स्तर पर राजस्व विभाग के निम्नलिखित योजनाओं के आन्तरित लेखा सम्परीक्षण का कार्य किया जाता है:–

जनपद स्तर की योजनायें:–

1–संयुक्त अधिष्ठान
2–भूलेख अधिष्ठान
3–नजारत लेखा
4–जिला संग्रह अधिष्ठान
5–अभाव लेखा
6–सी0आर0ए0तकावी लेखा
7–विविध देयों का समायोजन
8–विषेश भूमि अध्याप्ति अधिकारी कार्यालय
9–जिला भूमि अध्याप्ति अधिकारी कार्यालय
10–सहायक अभिलेख अधिकारी कार्यालय
11–शत्रु सम्पत्ति लेखा
12–ग्राम समाज लेखा
13–सीलिंग लेखा
14–जिला निबन्धक कार्यालय
15–उप निबन्धक कार्यालय
16–बन्दोबस्त अधिकारी (चकबन्दी)कार्यालय
17–खनिज लेखा
18–नजूल लेखा
19–आर0के0 अधिष्ठान
20–आयुक्त अधिष्ठान/बन पंचायत अधिष्ठान

तहसील स्तर की योजनायें:–

1–भू–राजस्व संग्रह
2–भू–राजस्व मांग
3–तकावी लेखा
4–नजारत लेखा।

विभागीय आडिट आपत्तियां की स्थिति माह–सितम्बर,2006

क्र0 सं0	जनपद	गत अवशेष	माह में इंगित	योग	निरस्त	अवशेष	1 वर्ष से कम अवधि की आपत्तियां	1 वर्ष से 3 वर्ष के मध्य की आपत्तियां	3 वर्ष से अधिक अवधि की आपत्तियां
1	देहरादून	329	21	350	13	337	136	49	152
2	पौड़ी	144	00	144	00	144	43	12	89
3	टिहरी	184	00	184	00	184	09	47	128
4	चमोली	94	50	144	22	122	50	25	47
5	उत्तरकाशी	106	00	106	00	106	00	35	71
6	रूद्रप्रयाग	55	00	55	00	55	13	20	22
7	हरिद्वार	173	53	226	04	222	141	06	75
	योग–गढ़वाल मण्डल	**1085**	**124**	**1209**	**39**	**1170**	**392**	**194**	**584**
8	नैनीताल	218	00	218	00	218	00	10	208
9	अल्मोड़ा	53	00	53	00	53	00	00	53
10	ऊधमसिहं नगर	292	00	292	00	292	86	05	201
11	पिथौरागढ़	132	41	173	08	165	41	00	124
12	चम्पावत	04	00	04	00	04	00	00	04
13	बागेश्वर	03	00	03	00	03	00	00	03
	योग–कुमांऊ मण्डल	702	41	743	08	735	127	15	593
	महायोग–	1787	165	1952	47	1905	519	209	1177

मुख्य राजस्व आयुक्त,उत्तरांचल के निर्वतन में रखे गये बजट के सापेक्ष अनुदान संख्या–06 के विभिन्न लेखाशीर्षकों में राजस्व विभाग के अन्तर्गत व्यय की जाने वाली धनराशि हेतु घोषित आहरण वितरण अधिकारियों की सूची।

क्र0सं0	आहरण वितरण अधिकारी का नाम	लेखाशीर्षक	बजट आवंटन पत्रावली की संख्या
1–	आयुक्त, कुमांऊ मण्डल,नैनीताल	2053	14–2(बजट)
2–	आयुक्त, गढ़वाल मण्डल,पौड़ी	2053	14–2(बजट)
3–	अपर मुख्य राजस्व आयुक्त, उत्तरांचल, देहरादून	2029	14–2(बजट)
4–	अपर मुख्य राजस्व आयुक्त, सर्किट कोर्ट,नैनीताल		
5–	निदेशक,ए0टी0आई0,नैनीताल	2053	14–2(बजट)
6–	जिलाधिकारी देहरादून	2053	14–2(बजट)
7–	जिलाधिकारी, गढ़वाल	2029 2053	14–2(बजट) 14–2(बजट)
8–	जिलाधिकारी,टिहरी गढ़वाल	2029 2053	14–2(बजट) 14–2(बजट)
9–	जिलाधिकारी,चमोली	2029 2053	14–2(बजट) 14–2(बजट)
10–	जिलाधिकारी,उत्तरकाशी	2029 2053	14–2(बजट) 14–2(बजट)
11–	जिलाधिकारी,रूद्रप्रयाग	2029 2053	14–2(बजट) 14–2(बजट)
12–	जिलाधिकारी,हरिद्वार	2029 2053	14–2(बजट) 14–2(बजट)
13–	जिलाधिकारी,अल्मोड़ा	2029 2053	14–2(बजट) 14–2(बजट)
14–	जिलाधिकारी,नैनीताल	2029 2053	14–2(बजट) 14–2(बजट)

		2029	14–2(बजट)
15–	जिलाधिकारी,पिथौरागढ़	2053	14–2(बजट)
		2029	14–2(बजट)
16–	जिलाधिकारी ऊधमसिहंनगर	2053	14–2(बजट)
		2029	14–2(बजट)
17–	जिलाधिकारी, बागेश्वर	2053	14–2(बजट)
		2029	14–2(बजट)
18–	जिलाधिकारी,चम्पावत	2053	14–2(बजट)
		2029	14–2(बजट)
19–	चकबन्दी अधिकारी,रूड़की	2029	14–2(बजट)
20–	चकबन्दी अधिकारी,ऊधमसिहंनगर	2029	14–2(बजट)
21–	उपजिलाधिकारी,चकरौता	2053	14–2(बजट)
		2029	14–2(बजट)

संख्या:361 /18(1)/2006

प्रेषक,

सोहन लाल,

अपर सचिव,

उत्तरांचल शासन।

सेवा में,

मुख्य राजस्व आयुक्त,

उत्तरांचल,

देहरादून।

राजस्व विभाग

देहरादून: दिनांक: 05 मई, 06

विषय:--वित्तीय वर्ष 2006--07 में वित्तीय स्वीकृति निर्गत किये जाने के सम्बन्ध में।

महोदय,

उपर्युक्त विषयक प्रमुख सचिव वित्त के पत्र संख्या–908/XXVII(1)/2006 दिनांक 24 अप्रैल, 2006 एंव शासनादेश संख्या–220/18(1)/2005 दिनांक 7 अप्रैल, 2006 के कम में मुझे यह कहने का निदेश हुआ है कि श्री राज्यपाल महोदय वित्तीय वर्ष 2006–07 की अवधि हेतु अनुदान संख्या–6 के अन्तर्गत संलग्न विवरणानुसार विभिन्न लेखाशीर्षकों के अधीन वचनवद्ध/आयोजनेत्तर मदों की समस्त धनराशि रू0 1,05,55,64,000 00 (रू0 एक अरब पॉच करोड़ पचपन लाख चौंसठ हजार मात्र) (जिसमें लेखानुदान के अन्तर्गत स्वीकृत कुल धनराशि रू0 8,80,28,000–00 भी सम्मिलित है) को निम्नलिखित शर्तों एंव प्रतिबन्धों के अधीन आपके निर्वतन पर रखने की सहर्ष स्वीकृति प्रदान करते हैं:–

1-- व्यय करने से पूर्व जिन मामलों में बजट मैनुअल, वित्तीय हस्त पुस्तिका के नियमों तथा अन्य स्थाई आदेशों के अन्तर्गत शासकीय अथवा अन्य सक्षम प्राधिकारी की स्वीकृति आवश्यक हो उनमें व्यय करने से पहले ऐसी स्वीकृति अवश्य प्राप्त करली जाये।

2-- किसी अनुदान के अन्तर्गत प्राविधानित धनराशि का बगैर वित्त विभाग की सहमति के किसी स्तर से किसी प्रकार के पुनर्विनियोग पर पूर्ण प्रतिबन्ध है।

3-- प्रतिमाह के अन्त में हुए व्यय विवरण बी0एम0–13 पर नियमित रूप से शासन को आगामी माह के विलम्बतम 20 तारीख तक प्रत्येक दशा में उपलब्ध कराया जायेगा।

4-- व्यय करते समय स्टोर पर्चेज रूल्स, वित्तीय नियम संग्रह खण्ड--1, वित्तीय नियम संग्रह खण्ड 5 भाग--1, बजट मैनुअल तथा अन्य सुसंगत नियमों व तद्‌विषयक शासनादेशों का कड़ाई से पालन सुनिश्चित किया जायेगा।

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अनुदान संख्या – 6 लेखाशीर्षक – 2053 – जिला प्रशासन – 101–आयुक्त–03–मुख्य कार्यालय।

मद		धनराशि हजार रू0 में / आयोजनेत्तर
01–वेतन	–	4000
02–मजदूरी	–	30
03–महंगाई भत्ता	–	1680
04–यात्रा व्यय	–	250
05–स्थानान्तरण यात्रा व्यय	–	30
06–अन्य भत्ते	–	440
07–मानदेय	–	10
08–कार्यालय व्यय	–	600
09–विद्युत देय	–	450
10–जलकर / जल प्रभार	–	100
11–लेखन सामग्री और फार्मो की छपाई	–	150
12–कार्यालय फर्नीचर एंव उपकरण	–	400
13–टेलीफोन पर व्यय	–	360
15–गाड़ियो का अनुरक्षण और पैट्रोल क्रय	–	600
17–किराया,उपशुल्क और कर–स्वामित्व	–	100
25–लघु निर्माण कार्य	–	200
27–चिकित्सा व्यय प्रतिपूर्ति	–	500
29–अनुरक्षण	–	500
42–अन्य व्यय	–	50
45–अवकाश यात्रा व्यय	–	600
47–कम्प्यूटर अनुरक्षण / तत्सम्बन्धी स्टेशनरी क्रय	–	300
48–महंगाई वेतन	–	2000
योग	–	13350

अनुदान संख्या–6 लेखाशीर्षक–2053–जिला प्रशासन–094–अन्य स्थापनायें–03–राजस्व पुलिस एवं भूलेख प्रशिक्षण केन्द्र

मद		धनराशि हजार रू0 में/ आयोजनेत्तर
01–वेतन	–	2000
02–मजदूरी	–	100
03–महंगाई भत्ता	–	840
04–यात्रा व्यय	–	200
05–स्थानान्तरण यात्रा व्यय	–	100
06–अन्य भत्ते	–	100
08–कार्यालय व्यय	–	300
09–विद्युत देय	–	200
10–जलकर/जल प्रभार	–	100
11–लेखन सामग्री और फार्मों की छपाई	–	200
13–टेलीफोन पर व्यय	–	200
15–गाड़ियों का अनुरक्षण और पैट्रोल क्रय	–	400
22–आतिथ्य व्यय विषयक भत्ता आदि	–	100
27–चिकित्सा व्यय प्रतिपूर्ति	–	100
42–अन्य व्यय	–	100
47–कम्प्यूटर अनुरक्षण/तत्सम्बन्धी स्टेशनरी क्रय	–	200
48–महंगाई वेतन	–	100
योग	–	5340

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2053 – 094 03 –

अनुदान संख्या–6 लेखाशीर्षक–2053–जिला प्रशासन–093–जिला स्थापनायें–03–कलैक्टरी स्थापना।

मद		धनराशि हजार रू0 में/ आयोजनेत्तर
01–वेतन	—	160000
02–मजदूरी	—	2000
03–मंहगाई भत्ता	—	67200
04–यात्रा व्यय	—	3800
05–स्थानान्तरण यात्रा व्यय	—	650
06–अन्य भत्ते	—	17600
07–मानदेय	—	100
08–कार्यालय व्यय	—	6500
09–विद्युत देय	—	4500
10–जलकर/जल प्रभार	—	500
11–लेखन सामग्री और फार्मो की छपाई	—	2000
12–कार्यालय फर्नीचर एंव उपकरण	—	3000
13–टेलीफोन पर व्यय	—	5000
15–गाड़ियों का अनुरक्षण और पेट्रोल क्रय	—	15000
16–व्यवसायिक तथा विशेष सेवाओं के लिए भुगतान	—	1
17–किराया,उपशुल्क और कर–स्वामित्व	—	500
25–लघु निर्माण कार्य	—	2000
27–चिकित्सा व्यय प्रतिपूर्ति	—	3000
29–अनुरक्षण	—	5000
42–अन्य व्यय	—	100
45 अवकाश यात्रा व्यय	—	100
47–कम्प्यूटर अनुरक्षण/तत्सम्बन्धी स्टेशनरी क्रय	—	1000
48–मंहगाई वेतन	—	80000
योग	—	379551

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अनुदान संख्या—6 लेखाशीर्षक—2029—भू—राजस्व—800—अन्य व्यय—03—खेतों की चकबन्दी --0302--जिला अधिष्ठान।

मद		धनराशि हजार रू0 में/ आयोजनेत्तर
01--वेतन	—	16000
02--मजदूरी	—	1
03--मंहगाई भत्ता	—	6720
04--यात्रा व्यय	—	100
05--स्थानान्तरण यात्रा व्यय	—	70
06--अन्य भत्ते	—	1760
07--मानदेय	—	1
08--कार्यालय व्यय	—	100
09--विद्युत देय	—	200
10--जलकर/जलप्रभार	—	20
11--लेखन सामग्री और फार्मों की छपाई	—	100
12--कार्यालय फर्नीचर एंव उपकरण	—	100
13--टेलीफोन पर व्यय	—	50
15--गाड़ियो का अनुरक्षण और पैट्रोल क्रय	—	200
17--किराया,उपशुल्क और कर--स्वामित्व	—	1
20--सहायक अनुदान/अंशदान/राज्य सहायता	—	1400
27--चिकित्सा व्यय प्रतिपूर्ति	—	600
42--अन्य व्यय	—	50
45--अवकाश यात्रा व्यय	—	200
47--कम्प्यूटर अनुरक्षण/तत्सम्बन्धी स्टेशनरी क्रय	—	200
48--मंहगाई वेतन	—	8000
योग	—	35873

....(5)

(50)

अनुदान संख्या—6 लेखाशीर्षक—2029—भूराजस्व—103—भू—अभिलेख—03—जिला अधिष्ठान

मद		धनराशि हजार रू0 में/ आयोजनेत्तर
01—वेतन	—	230000
02—मजदूरी	—	1000
03—महंगाई भत्ता	—	96600
04—यात्रा व्यय	—	2000
05—स्थानान्तरण यात्रा व्यय	—	500
06—अन्य भत्ते	—	25300
07—मानदेय	—	100
08—कार्यालय व्यय	—	1800
09—विद्युत देय	—	200
10—जलकर/जल प्रभार	—	100
11—लेखन सामग्री और फार्मो की छपाई	—	500
12—कार्यालय फर्नीचर एंव उपकरण	—	1000
13—टेलीफोन पर व्यय	—	200
15—गाड़ियों का अनुरक्षण/पैट्रोल क्रय	—	600
17—किराया,उपशुल्क और कर—स्वामित्व	—	400
25—लघु निर्माण कार्य	—	200
27—चिकित्सा व्यय प्रतिपूर्ति	—	1000
29—अनुरक्षण	—	2000
42—अन्य व्यय	—	1000
45—अवकाश यात्रा व्यय	—	800
47—कम्प्यूटर अनुरक्षण/तत्सम्बन्धी स्टेशनरी क्रय	—	500
48—मंहगाई वेतन	—	115000
योग	—	480800

...(4)

अनुदान संख्या-6 लेखाशीर्षक-2029-भू-राजस्व-101-संग्रहण प्रभार -- 03-- भू-राजस्व (मालगुजारी) तकावी नहर और अन्य प्रकीर्ण सरकारी देय धनराशियों का संग्रहण प्रभार।

मद		धनराशि हजार रु0 में/ आयोजनेत्तर
01--वेतन	--	59500
02 मजदूरी	--	1
03--मंहगाई भत्ता	--	24990
04--यात्रा व्यय	--	400
05 स्थानान्तरण यात्रा व्यय	--	100
06 अन्य भत्ते	--	6545
07--मानदेय	--	1
08--कार्यालय व्यय	--	1000
09--विद्युत देय	--	200
10-- जलकर/ जल प्रभार	--	200
11--लेखन सामग्री और फार्मों की छपाई	--	400
12--कार्यालय फर्नीचर एवं उपकरण	--	100
13--टेलीफोन पर व्यय	--	100
15--गाड़ियों का अनुरक्षण/पेट्रोल क्रय	--	100
17--किराया,उपशुल्क और कर--स्वामित्व	--	100
27--चिकित्सा व्यय प्रतिपूर्ति	--	500
42 अन्य व्यय	--	100
46--अवकाश यात्रा व्यय	--	100
47--कम्प्यूटर अनुरक्षण/तत्सम्बन्धी स्टेशनरी का क्रय	--	200
48--मंहगाई वेतन	--	29750
योग	--	124387

शासनादेश संख्या–361 /राजस्व/2006 दिनांक 05 मई, 06 का संलग्नक।

लेखाशीर्षक–2029–भू–राजस्व–001–निदेशन तथा प्रशासन–03–भूमि अध्याप्ति–सामान्य राजस्व व्यय।

मद		धनराशि(हजार रू0 में) आयोजनेत्तर	
01–वेतन		17200	7200
02–मजदूरी	—	1	
03–मंहगाई भत्ता	—	3024	
04–यात्रा व्यय	—	200	
05–स्थानान्तरण यात्रा व्यय	—	100	
06–अन्य भत्ते	—	800	
07–मानदेय	—	10	
08–कार्यालय व्यय	—	200	
09–विद्युत देय	—	200	
10–जलकर/जल प्रभार	—	100	
11–लेखन सामग्री और फार्मों की छपाई	—	150	
12–कार्यालय फर्नीचर एवं उपकरण	—	100	
13–टेलीफोन पर व्यय	—	75	
15–गाड़ियों का अनुरक्षण/पेट्रोल खरीद	—	1	
17–किराया उपशुल्क एवं कर स्वामित्व	—	1	
27–चिकित्सा व्यय प्रतिपूर्ति	—	200	
42–अन्य व्यय	—	1	
45–अवकाश यात्रा व्यय	—	200	
47–कम्प्यूटर अनुरक्षण/तत्सम्बन्धी स्टेशनरी का क्रय	—	100	
46–मंहगाई वेतन	—	3600	
योग	—	16263	

.......(2)

5- व्यय करते समय मितव्ययता के सम्बन्ध में समय--समय पर जारी शासनादेशों एवं अन्य तद्विषयक आदेशों का कड़ाई से अनुपालन सुनिश्चित किया जायेगा।

संलग्नक--यथोक्त।

भवदीय,

(सोहन लाल)
अपर सचिव।

संख्या एवं तद्दिनांक।

प्रतिलिपि निम्नलिखित को सूचनार्थ एवं आवश्यक कार्यवाही हेतु प्रेषित:--

1- महालेखाकार, उत्तरांचल, देहरादून।
2 कोषाधिकारी, देहरादून।
3- वित्त अधिकारी, मुख्य राजस्व आयुक्त कार्यालय, देहरादून।
4-- गार्ड फाईल।

आज्ञा से,

(सोहन लाल)
अपर सचिव।

(-5)

कार्यालय मुख्य राजस्व आयुक्त, उत्तरांचल, देहरादून					
वित्तीय वर्ष 2006–07– संकलित सूचना (Abstract)					
अनुदान संख्या–06 लेखा शीर्षक–2053 जिला प्रशासन–101 आयुक्त अधिष्ठान–03 मुख्य कार्यालय					
मद संख्या	आवंटित बजट	अवमुक्त धनराशि	अवशेष धनराशि	31 जुलाई 2006 का व्यय	व्ययाधिक / बचत
01– वेतन	**4000000**	3925000	**75000**	1408046	2591954
02– मजदूरी	**30000**	30000	**0**	12670	17330
03–महंगाई भत्ता	**1680000**	1100000	**580000**	504362	1175638
04–यात्रा व्यय	**250000**	170000	**80000**	7508	242492
05–स्था0यात्रा व्यय	**30000**	15000	**15000**	0	30000
06– अन्य भत्ता	**440000**	586000	**-146000**	131284	308716
07– मानदेय	**10000**		**10000**	0	10000
08–कार्यालय व्यय	**600000**	550000	**50000**	214131	385869
09–विद्युत व्यय	**450000**	438000	**12000**	65112	384888
10– जलकर / जल प्रभाग	**100000**	88000	**12000**	23652	76348
11–लेखन सामग्री और फार्मो की छपाई	**150000**	112000	**38000**	49012	100988
12– कार्या0 फर्नीचर एवं उपकरण	**400000**	300000	**100000**	14690	385310
13–टेलीफोन पर व्यय	**360000**	330000	**30000**	97382	262618
15–गाड़ियों का अनु0	**600000**	550000	**50000**	296638	303362
17–किराया,उपशुल्क	**100000**	100000	**0**	0	100000
20–सहा0अनु0 / अंशदान / राज्य सहायता			**0**	0	0
25– लघु निर्माण	**200000**	198000	**2000**	0	200000
27–चिकि0व्यय प्रति0	**500000**	200000	**300000**	0	500000
29–अनुरक्षण	**500000**	500000	**0**	6052	493948
42– अन्य व्यय	**50000**		**50000**	0	50000
45– अवकाश यात्रा व्यय	**600000**		**600000**	0	600000
46–कम्प्यूटर क्रय			**0**	0	0
47–कम्प्यूटर अनु0 तत्संबंधी स्टेशनरी का क्रय	**300000**	200000	**100000**	7170	292830
48–महंगाई वेतन	**2000000**	1955000	**45000**	699400	1300600
योग :–	13350000	11347000	2003000	3537109	9812891

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कार्यालय मुख्य राजस्व आयुक्त, उत्तरांचल, देहरादून

वित्तीय वर्ष 2006–07– संकलित सूचना (Abstract)

अनुदान संख्या–06 लेखा शीर्षक–2029–भू–राजस्व–101–संग्रह अधिष्ठान–03–भू–अभिलेख(माजगुजारी) तकावी नहर तथा अन्य प्रकीर्ण सरकारी देय

मद संख्या	आवंटित बजट	अवमुक्त धनराशि	अवशेष धनराशि	31 जुलाई 2006 का व्यय	व्ययाधिक / बचत
01– वेतन	**59500000**	49250000	**10250000**	15636606	43863394
02– मजदूरी	**1000**	0	**1000**		1000
03–महंगाई भत्ता	**24990000**	13775000	**11215000**	6539730	18450270
04–यात्रा व्यय	**400000**	320000	**80000**	66073	333927
05–स्था0यात्रा व्यय	**100000**		**100000**		100000
06– अन्य भत्ता	**6545000**	6350000	**195000**	1348906	5196094
07– मानदेय	**1000**	0	**1000**		1000
08–कार्यालय व्यय	**1000000**	765000	**235000**	14397	985603
09–विद्युत व्यय	**200000**	150000	**50000**		200000
10– जलकर / जल प्रभाग	**200000**	20000	**180000**		200000
11–लेखन सामग्री और फार्मो की छपाई	**400000**	295000	**105000**	31489	368511
12– कार्या0 फर्नीचर एवं उपकरण	**100000**	100000	**0**		100000
13–टेलीफोन पर व्यय	**100000**	20000	**80000**		100000
15–गाड़ियों का अनु0	**100000**	50000	**50000**		100000
17–किराया उपशुल्क	**100000**		**100000**		100000
20–सहा0अनु0 / अंशदान / राज्य सहायता			**0**		
25– लघु निर्माण			**0**		
27–चिकि0व्यय प्रति0	**500000**	310000	**190000**		500000
29–अनुरक्षण			**0**		
42– अन्य व्यय	**100000**		**100000**		100000
45– अवकाश यात्रा व्यय	**100000**	60000	**40000**	54000	46000
46–कम्प्यूटर कय			**0**		
47–कम्प्यूटर अनु0 तत्संबंधी स्टेशनरी का कय	**200000**	195000	**5000**		200000
48–महंगाई वेतन	**29750000**	24425000	**5325000**	5119981	24630019
योग :–	124387000	96085000	28302000	28811182	**95575818**

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कार्यालय मुख्य राजस्व आयुक्त, उत्तरांचल, देहरादून					
वित्तीय वर्ष 2006–07– संकलित सूचना (Abstract)					
अनुदान संख्या–06 लेखा शीर्षक–2053 जिला प्रशासन–094–अन्य स्था0–03–राजस्व पुलिस एंव भूलेख प्रशिक्षण केन्द्र					
मद संख्या	आवंटित बजट	अवमुक्त धनराशि	अवशेष धनराशि	31 जुलाई 2006 का व्यय	व्ययाधिक / बचत
01– वेतन	**2000000**	1667000	**333000**	0	2000000
02– मजदूरी	**100000**	59000	**41000**	0	100000
03–महंगाई भत्ता	**840000**	840000	**0**	0	840000
04–यात्रा व्यय	**200000**	167000	**33000**	0	200000
05–स्था0यात्रा व्यय	**100000**	84000	**16000**	0	100000
06– अन्य भत्ता	**100000**	89000	**11000**	0	100000
07– मानदेय	**0**			0	0
08–कार्यालय व्यय	**300000**	275000	**25000**	56346	243654
09–विद्युत व्यय	**200000**	192000	**8000**	0	200000
10– जलकर / जल प्रभाग	**100000**	84000	**16000**	0	100000
11–लेखन सामग्री और फार्मो की छपाई	**200000**	192000	**8000**	0	200000
12– कार्या0 फर्नीचर एवं उपकरण	**0**	0	**0**	0	0
13–टेलीफोन पर व्यय	**200000**	192000	**8000**	0	200000
15–गाड़ियों का अनु0	**400000**	384000	**16000**	41205	358795
22–आतिथ्य व्यय	**100000**	99000	**1000**	0	100000
27–चिकित्सा व्यय	**100000**	99000	**1000**	0	100000
42–अन्य व्यय	**100000**	99000	**1000**	0	100000
47–कम्प्यूटर अनु0 तत्संबंधी स्टेशनरी का क्रय	**200000**	192000	**8000**	0	200000
48–महंगाई वेतन	**100000**	109000	**-9000**	0	100000
योग :–	5340000	**4823000**	**517000**	**97551**	**5242449**

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कार्यालय मुख्य राजस्व आयुक्त, उत्तरांचल, देहरादून

वित्तीय वर्ष 2006–07– संकलित सूचना (Abstract)

अनुदान संख्या–06 लेखा शीर्षक–2029–भू–राजस्व–800–अन्य व्यय–03 खेतो की चकबन्दी–0302–जिला अधिष्ठान

मद संख्या	आवंटित बजट	अवमुक्त धनराशि	अवशेष धनराशि	31 जुलाई 2006 का व्यय	व्ययाधिक / बचत
01-- वेतन	**16000000**	12400000	**3600000**	4437461	11562539
02– मजदूरी	**1000**	0	**1000**		1000
03--महंगाई भत्ता	**6720000**	3400000	**3320000**	1509643	5210357
04--यात्रा व्यय	**100000**	50000	**50000**		100000
05--स्था0यात्रा व्यय	**70000**		**70000**		70000
06– अन्य भत्ता	**1760000**	2140000	**-380000**	331546	1428454
07– मानदेय	**1000**		**1000**		1000
08–कार्यालय व्यय	**100000**	70000	**30000**		100000
09--विद्युत व्यय	**200000**		**200000**		200000
10-- जलकर / जल प्रभाग	**20000**		**20000**		20000
11--लेखन सामग्री और फार्मो की छपाई	**100000**	100000	**0**	33288	66712
12-- कार्या0 फर्नीचर एवं उपकरण	**100000**		**100000**		100000
13–टेलीफोन पर व्यय	**50000**		**50000**		50000
15–गाड़ियों का अनु0	**200000**	125000	**75000**	73931	126069
17–किराया,उपशुल्क	**1000**		**1000**		1000
20–सहा0अनु0 / अंशदान / राज्य सहायता	**1400000**	1400000	**0**	69476	1330524
25– लघु निर्माण			**0**		0
27–चिकि0व्यय प्रति0	**600000**		**600000**		600000
29--अनुरक्षण			**0**		0
42-- अन्य व्यय	**50000**		**50000**		50000
45– अवकाश यात्रा व्यय	**200000**		**200000**		200000
46--कम्प्यूटर क्रय			**0**		0
47--कम्प्यूटर अनु0 तत्संबंधी स्टेशनरी का क्रय	**200000**	50000	**150000**		200000
48--महंगाई वेतन	**8000000**	6200000	**1800000**	2226349	5773651
योग :--	**35873000**	**25935000**	**9938000**	**8681694**	**27191306**

कार्यालय मुख्य राजस्व आयुक्त, उत्तरांचल, देहरादून

वित्तीय वर्ष 2006–07– संकलित सूचना (Abstract)

अनुदान संख्या–06 लेखा शीर्षक–2029–भू–राजस्व–103–भू–अभिलेख–03–अधिष्ठान व्यय

मद संख्या	आवंटित बजट	अवमुक्त धनराशि	अवशेष धनराशि	31 जुलाई 2006 का व्यय	व्ययाधिक / बचत
01– वेतन	**230000000**	160700000	**69300000**	54269486	106430514
02– मजदूरी	**1000000**		**1000000**		0
03–महंगाई भत्ता	**96600000**	44110000	**52490000**	19387922	24722078
04–यात्रा व्यय	**2000000**	1255000	**745000**	342158	912842
05–स्था0यात्रा व्यय	**500000**	70000	**430000**		70000
06– अन्य भत्ता	**25300000**	24190000	**1110000**	11163380	13026620
07– मानदेय	**100000**		**100000**		0
08–कार्यालय व्यय	**1800000**	1050000	**750000**	55246	994754
09–विद्युत व्यय	**200000**	195000	**5000**	9158	185842
10– जलकर / जल प्रभाग	**100000**	75000	**25000**		75000
11–लेखन सामग्री और फार्मो की छपाई	**500000**	415000	**85000**	15409	399591
12– कार्या0 फर्नीचर एवं उपकरण	**1000000**		**1000000**		0
13–टेलीफोन पर व्यय	**200000**		**200000**		0
15–गाड़ियों का अनु0	**600000**	440000	**160000**	37622	402378
17–किराया,उपशुल्क	**400000**		**400000**		0
20–सहा0अनु0 / अंशदान / राज्य सहायता			**0**		0
25– लघु निर्माण	**200000**		**200000**		0
27–चिकि0व्यय प्रति0	**1000000**	600000	**400000**	58719	541281
29–अनुरक्षण	**2000000**	1540670	**459330**		1540670
42– अन्य व्यय	**1000000**		**1000000**		0
45– अवकाश यात्रा व्यय	**800000**	50000	**750000**		50000
46–कम्प्यूटर क्रय			**0**		0
47–कम्प्यूटर अनु0 तत्संबंधी स्टेशनरी का क्रय	**500000**	515000	**-15000**	19350	495650
48–महंगाई वेतन	**115000000**	80350000	**34650000**	26880460	53469540
योग :–	**480800000**	**315555670**	**165244330**	**112238910**	**203316760**

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कार्यालय मुख्य राजस्व आयुक्त, उत्तरांचल, देहरादून

वित्तीय वर्ष 2006–07– संकलित सूचना (Abstract)

अनुदान संख्या–06 लेखा शीर्षक–2029–भू–राजस्व–001–निदेशन तथा प्रशासन–03–भूमि अध्याप्ति सामान्य व्यय

मद संख्या	आवंटित बजट	अवमुक्त धनराशि	अवशेष धनराशि	31 जुलाई 2006 का व्यय	व्ययाधिक / बचत
01– वेतन	**7200000**	7850000	**-650000**	3625804	3574196
02– मजदूरी	**1000**		**1000**	0	1000
03–महंगाई भत्ता	**3024000**	2250000	**774000**	1145518	1878482
04–यात्रा व्यय	**200000**	135000	**65000**	57204	142796
05–स्था0यात्रा व्यय	**100000**		**100000**	0	100000
06– अन्य भत्ता	**800000**	866000	**-66000**	264286	535714
07– मानदेय	**10000**		**10000**	0	10000
08–कार्यालय व्यय	**200000**	160000	**40000**	44827	155173
09–विद्युत व्यय	**200000**	5000	**195000**	0	200000
10– जलकर / जल प्रभाग	**100000**		**100000**		100000
11–लेखन सामग्री और फार्मों की छपाई	**150000**	125000	**25000**	11290	138710
12– कार्या0 फर्नीचर एवं उपकरण	**100000**	79000	**21000**	0	100000
13–टेलीफोन पर व्यय	**75000**		**75000**	0	75000
15–गाड़ियों का अनु0	**0**		**0**	0	0
17–किराया,उपशुल्क	**1000**		**1000**	0	1000
20–सहा0अनु0 / अंशदान / राज्य सहायता			**0**	0	0
25– लघु निर्माण			**0**	0	0
27–चिकि0व्यय प्रति0	**200000**	125000	**75000**	3397	196603
29–अनुरक्षण			**0**	0	0
42– अन्य व्यय	**1000**		**1000**	0	1000
45– अवकाश यात्रा व्यय	**200000**		**200000**	0	200000
46–कम्प्यूटर क्रय			**0**	0	0
47–कम्प्यूटर अनु0 तत्संबंधी स्टेशनरी का क्रय	**100000**		**100000**	0	100000
48–महंगाई वेतन	**3600000**	3900000	-300000	1250710	2349290
योग :–	**16263000**	**15495000**	**767000**	**6403036**	**9858964**

कार्यालय मुख्य राजस्व आयुक्त, उत्तरांचल, देहरादून

वित्तीय वर्ष 2006–07– संकलित सूचना (Abstract)

अनुदान संख्या–06 लेखा शीर्षक–2053 जिला प्रशासन–093–जिला स्थापनायें–03 कलेक्ट्री स्थापना

मद संख्या	आवंटित बजट	अवमुक्त धनराशि	अवशेष धनराशि	31 जुलाई 2006 का व्यय	व्यायाधिक / बचत
01– वेतन	**160000000**	110550000	**49450000**	42230454	68319546
02– मजदूरी	**2000000**	1914000	**86000**	70429	1843571
03–महंगाई भत्ता	**67200000**	31950000	**35250000**	14966932	16983068
04–यात्रा व्यय	**3800000**	2440000	**1360000**	811594	1628406
05–स्था0यात्रा व्यय	**650000**	450000	**200000**	97862	352138
06– अन्य भत्ता	**17600000**	21575000	**-3975000**	3902805	17672195
07– मानदेय	**100000**	0	**100000**	0	0
08–कार्यालय व्यय	**6500000**	5840000	**660000**	1974422	3865578
09–विद्युत व्यय	**4500000**	3305000	**1195000**	488481	2816519
10– जलकर / जल प्रभाग	**500000**	380000	**120000**	56769	323231
11–लेखन सामग्री और फार्मों की छपाई	**2000000**	1624000	**376000**	363921	1260079
12– कार्या0 फर्नीचर एवं उपकरण	**3000000**	1100000	**1900000**	233199	866801
13–टेलीफोन पर व्यय	**5000000**	3335000	**1665000**	1238851	2096149
15–गाड़ियों का अनु0	**15000000**	13570000	**1430000**	6767464	6802536
17–किराया,उपशुल्क	**500000**	252400	**247600**	0	252400
20–सहा0अनु0 / अंशदान / राज्य सहायता			**0**	0	0
25– लघु निर्माण	**2000000**	1956700	**43300**	916700	1040000
27–चिकि0व्यय प्रति0	**3000000**	1550000	**1450000**	615912	934088
29–अनुरक्षण	**5000000**	5246450	**-246450**	1179712	4066738
42– अन्य व्यय	**100000**	40000	**60000**	0	40000
45– अवकाश यात्रा व्यय	**100000**	100000	**0**	0	100000
46–कम्प्यूटर कय			**0**	0	0
47–कम्प्यूटर अनु0 तत्संबंधी स्टेशनरी का क्रय	**1000000**	495000	**505000**	104633	390367
48–महंगाई वेतन	**80000000**	55225000	**24775000**	21006524	34218476
योग :–	**379550000**	**262898550**	**116651450**	**97026664**	**165871886**

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नृप सिंह नपलच्याल

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अ0शा0पत्र सं0/ /व0मि0व्य0/05
मुख्य राजस्व आयुक्त,
उत्तरांचल, देहरादून।
दिनॉक 6/57 ~~मई~~ जून, 30 2005.

उत्तरांचल शासन

प्रदेश के वित्तीय संसाधनों के विरूद्ध व्ययाधिक्य की सम्भावनाओं के परिप्रेक्ष्य में मैं आपका ध्यान आकृष्ट करना चाहूँगा कि राज्य सरकार के सामने इस समय वित्तीय संसाधनों की कमी और पूर्व से सृजित बचनबद्ध देनदारियों की बहुलता के परिणामस्वरूप विभिन्न पूर्व शासनादेशों/आय व्ययक सम्बन्धी नियमों (बजट मैनुअल) तथा अन्य सुसंगत नियम आदि के कम में मितव्ययता किया जाना आवश्यक है। मितव्ययता की दृष्टि से बनाई जाने वाली कार्य योजनाओं में मितव्ययता की दृष्टि से वित्तीय व्यवस्थाओं को इस प्रकार तैयार किया जाय कि व्यय भार में संसाधनों पर दबाव पहले से गुरूतर न हो। बढ़ते हुए वित्तीय व्यय से उबरने के लिए विविध कार्ययोजनाओं एवं कार्यकमों पर एक निश्चित स्तर तक व्यय कम करना/फिजूल खर्चो को रोकना व्यय को तर्क संगत व पारदर्शी कार्य व्यवस्था संचालित करना है।

जैसा कि प्रमुखतः यात्रा व्यय, टेलीफोन, विद्युत व्यय, स्टेशनरी तथा पेट्रोल/वाहन अनुरक्षण मदों में कटौती है। कतिपय विभागों द्वारा उक्त मदों में अत्यधिक औचित्यहीन मांग प्रेषित की जा रही है। यह स्थिति विभिन्न शासनादेशों/आय व्ययक नियमों (बजट मैनुअल) तथा अन्य नियमों द्वारा अपनाई जाने वाली मितव्ययता सम्बन्धी नीतियों का विरोधाभाष है।

अतः मैं अपेक्षा करूँगा कि सीमित वित्तीय संसाधनों के सापेक्ष तथा सीमित आय को दृष्टिगत रखते हुए उक्तानुसार उल्लिखिंत अबचनबद्ध मदों में यथोचित कटौती कर ही मांग निर्धारित करने का कष्ट करें।

भवनिष्ठ,

(नृप सिंह नपलच्याल)

1. मण्डलायुक्त (नाम से),
गढ़वाल मण्डल,पौडी/
कुमाऊं मण्डल, नैनीताल।

2. समस्त जिलाधिकारी (नाम से),
उत्तरांचल।

प्रेषक,

श्री सी० सी० राय, आई० सी० एस०

सरकार का सचिव

उत्तर प्रदेश

सेवा में,

सभी वरिष्ठ लेखा अधिकारी तथा लेखा अधिकारी

उत्तर प्रदेश

दिनांक : लखनऊ 22 अगस्त, 1950

विषय :—उत्तर प्रदेश सरकार के वित्त तथा लेखा संगठन के विस्तार के लिए योजना के अधीन वरिष्ठ लेखा अधिकारियों तथा लेखा अधिकारियों के कर्तव्य तथा उत्तरदायित्व ।

महोदय,

मुझे दिनांक 26 अप्रैल 1948 के शासनादेश संख्या ए-3172/एक्स-108-48 को सन्दर्भित करने का निर्देश हुआ है, जिसमें यह घोषित किया गया था कि वित्त तथा लेखा संगठन के विस्तार के लिए योजना के अधीन नियुक्त राजपत्रित लेखा अधिकारी सम्बन्धित विभाग, जिसमें वे पदस्थ हैं, में वित्तीय नियन्त्रक के रूप में कार्य करेंगे तथा यद्यपि कि विभागाध्यक्ष विभाग के कार्य के वित्तीय पक्ष के लिए दायी होना बने रहेंगे, लेखा अधिकारी उस सम्बन्ध में उनके मुख्य सहायक होंगे । दिनांक 27 फरवरी 1950 के शासनादेश संख्या एस-28 (ए० आई०)/एक्स-300(7)-49 में, पुनः यह स्पष्ट किया गया था कि लेखा अधिकारी आवधिक सम्परीक्षा को संचालित करने वाले लेखा के समुचित रख रखाव को सुनिश्चित करने तथा विभागीय अध्यक्षों को सभी तकनीकी बिन्दुओं पर वित्तीय सलाह प्रदान करने के लिए विभिन्न विभागाध्यक्षों के कार्यालयों से संलग्न होंगे तथा कि उनका कर्तव्य विभागों के आहरण तथा संवितरण अधिकारियों के रूप में कार्य करना नहीं था । अब मुझे विभिन्न विभागों से संलग्न वरिष्ठ लेखा अधिकारियों तथा लेखा अधिकारियों के कर्तव्यों तथा उत्तरदायित्वों को व्यापक विवरण में स्पष्ट करना है ।

2—वरिष्ठ लेखा अधिकारियों तथा लेखा अधिकारियों को न केवल लेखा अधिकारी के रूप में बल्कि आन्तरिक सम्परीक्षा के अधिकारी के रूप में भी कर्तव्यों का पालन करना है तथा वे अपने-अपने विभाग के वित्तीय नियन्त्रक तथा सलाहकार हैं । इन सम्बन्धित क्षेत्रों में उनके कर्तव्यों को उनके मार्गदर्शन के लिए निम्नलिखित अनुच्छेदों में उल्लिखित किया गया है । सरकार उनसे इन निर्देशों को अत्यधिक सावधानीपूर्वक अध्ययन करने तथा अपने कार्यों में ध्यानपूर्वक उनका अनुसरण करने की आशा करती है ।

3—लेखा अधिकारी के रूप में उनका कार्य विभिन्न लेखा का पर्यवेक्षण करना तथा यह देखना होगा कि उनका रख-रखाव वित्तीय हस्त पुस्तिका खण्ड 5 तथा 6 के लेखा नियमावली के अनुसार समुचित रूप से किया जाता है । विशेषकर उनको देखना चाहिए कि वेतन विपत्र, यात्रा भत्ता विपत्र तथा आकस्मिक विपत्र समुचित रूप से तैयार किए गए हैं तथा आकस्मिक व्यय के रजिस्टर को समुचित रूप से रखा गया है । मुख्यालय के कार्यालय में, जिससे वे संलग्न हैं, दावों का समाधान करने के अनुक्रम में विपत्रों को भुनाने के पूर्व उन्हें समय पर विपत्रों की जाँच करनी चाहिए कि कोई त्रुटि लेखाकार या लिपिक द्वारा नहीं कारित किया गया है । विभाग के अधीनस्थ कार्यालयों में, उन्हें निरीक्षण परीक्षा के समय संदत्त विपत्रों में से कुछ की जाँच करनी चाहिए तथा कार्यालय प्रमुख के समक्ष किसी त्रुटि या अनियमितता, जिनका वे पता लगाते हैं, को निर्दिष्ट करना चाहिए तथा भविष्य में परिवर्तन करने का निर्देश देना चाहिए । उन्हें विशिष्ट रूप से यह देखना चाहिए कि आकस्मिक रजिस्टर पर नियमित रूप से, नियमावली द्वारा यथा अपेक्षित, कार्यालय के प्रमुख द्वारा हस्ताक्षर किया जाता है । उन्हें यह भी देखना चाहिए कि लेखा अभिलेख, अर्थात्, विपत्रों का आकस्मिक रजिस्टर इत्यादि वित्तीय हस्त पुस्तिका खण्ड 5 भाग 1 के परिशिष्ट 16 के नियमावली में उनके प्रतिधारण के लिए विहित अवधि तक प्रतिधारित किये जाते हैं । दावों को समाधान करने के लिए उनका कर्तव्य होगा कि आकस्मिक व्यय वित्तीय हस्त पुस्तिका खण्ड 5 भाग 1 के अध्याय 8 के नियमों के अनुसार उपगत किये जाते हैं तथा उक्त नियमावली से किसी विचलन को कार्यालय प्रमुख या विभागाध्यक्ष को निर्दिष्ट करेगा । उन्हें यह भी देखना चाहिए कि वित्तीय हस्त पुस्तिका भाग 5 खण्ड 1 के अनुच्छेद 173 में विहित आकस्मिक रजिस्टर

[illegible] पुस्तिका के अनुच्छेद 119 में विहित यात्रा भत्ता के रजिस्टर समुचित रूप से रखे [illegible] आहरण वितरण अधिकारी के रूप में अपने कर्तव्यों के निर्वहन में आधारभूत हैं, उन्हें अपने [illegible] के कार्यालय में [illegible] तथा अभिलेख का जाँच करना चाहिए तथा यह देखना चाहिए कि [illegible] का उनको तैयार करने, उनका रख-रखाव करने में तथा उनको सुरक्षित रखने में [illegible] किया जाता है। वित्तीय हस्त पुस्तिका, खण्ड 5 भाग 1 के अनुच्छेद 169 द्वारा यथा [illegible] में, उन्हें देखना चाहिए कि कार्यालय प्रमुख आकस्मिक प्रभारों को उपगत करने में [illegible] का प्रयोग करता है तथा उन्हें अपने विभागाध्यक्ष के माध्यम से सरकार के वित्त विभाग [illegible] करना चाहिए जहाँ समुचित सतर्कता का प्रयोग नहीं किया जाता है।

4—सम्परीक्षा अधिकारी के रूप में, वे न केवल लेखा नियमावली बल्कि विभिन्न वित्तीय [illegible], सिविल सेवा विनियमों इत्यादि के अन्य सभी नियमों तथा वित्तीय विभाग से समय-समय निर्गत आदेशों के समुचित पालन के लिये उत्तरदायी होंगे। इस प्रयोजन के लिए, उन्हें वित्त विभाग द्वारा समय-समय से निर्गत सभी परिपत्र सरकारी आदेशों के तथा [illegible] विभाग, जिससे वे संलग्न हैं, से निर्गत सभी सरकारी आदेशों के संग्रह को, केवल [illegible] विभाग से सम्बन्धित वित्तीय प्रकृति के किसी सामान्य निर्देश को अन्तर्विष्ट करते हुए, रखना चाहिए। उन्हें देखना चाहिए कि विभिन्न हस्त पुस्तिकाओं के सभी इन आदेशों तथा नियमों का [illegible] रूप से अनुसरण किया जाता है तथा उनके विभाग या अन्यथा के व्यक्तिगत सरकारी [illegible] के मामले में किसी प्रकार की कोई वित्तीय अनियमितता नहीं कारित की गयी है। विशेषकर उन्हें देखना चाहिए कि यात्रा भत्ता, विशेष रूप से सड़क मील भत्ता, के आहरण से सम्बन्धित समय-समय पर सरकार द्वारा निर्गत निर्देशों का अनुसरण किया जाता है। इन निर्देशों के [illegible] के किसी सुस्पष्ट मामले को, जिसमें उनके विभाग का कोई दूसरा अधिकारी जिसने इन निर्देशों की बार-बार उपेक्षा की है, विभागाध्यक्ष के माध्यम से सरकार के वित्त विभाग के ध्यान में लाना चाहिए। उनको यह देखना चाहिए कि वित्तीय हस्त पुस्तिका खण्ड 5 भाग 1 के संलग्नक 10 में आकस्मिक व्यय से सम्बन्धित नियमों का उनके प्रभार के अधीन विभाग के किसी कार्यालय में अतिलंघन नहीं किया जाता है। उनको यह भी देखना चाहिए कि उनके विभाग में सरकार के [illegible] में तथा पट्टाकृत भवनों का भाटक विवरण समुचित रूप से रखा जाता है तथा [illegible] के अनुसार [illegible] पुनरीक्षित किया जाता है तथा भाटक नियमों के अनुसार उन भवनों के अधिभोगियों से नियमित रूप से वसूला जाता है। भाटक विवरणों की तैयारी से सम्बन्धित कार्य तथा उनका पंचवार्षिकी पुनरीक्षण कई कार्यालयों में बकाया में बना [illegible] है तथा उन्हें देखना चाहिए कि यह न हो। उन विभागों में, जहाँ संविदा कार्य के [illegible] के लिए गैर सरकारी व्यक्तियों को दिया जाता है, इन अधिकारियों का कर्तव्य यह देखना होगा कि वित्तीय हस्त पुस्तिका खण्ड 5 भाग 1 संलग्नक में अधिकथित सामान्य सिद्धान्तों का अनुपालन संविदा देने के लिए सक्षम अधिकारियों द्वारा किया जाता है तथा कि करार विहित [illegible] में तथा समुचित रूप से निष्पादित किया गया है। सम्परीक्षा अधिकारियों के रूप में सरकारी [illegible] या सामान के गबन, चोरी, हानि के मामले में परीक्षा करने तथा ऐसे मामलों में की जाने वाली कार्यवाहियों के बारे में विभागाध्यक्ष को सलाह देने का कर्तव्य भी इन अधिकारियों का होगा। किसी हानि के बट्टे खाते डाले जाने के बारे में कोई सिफारिश, लेखा अधिकारी द्वारा पहले मामले की जाँच किए बिना सरकार को नहीं की जानी चाहिए तथा इस सम्बन्ध में सरकार को [illegible] प्रस्ताव लेखा अधिकारी के टिप्पणी, मामले में उसकी टिप्पणी को अन्तर्विष्ट करते हुए, [illegible] होना चाहिए। जहाँ विभागाध्यक्ष या कार्यालय प्रमुख स्वयं हानि को बट्टे खाते डालने में

[illegible] है, वहाँ आगे भेजने की औपचारिक स्वीकृति को सामान्य रूप से लेखा अधिकारी के टिप्पणी का समावेश, उनके टिप्पणी तथा सिफारिश को अन्तर्विष्ट करते हुए, के साथ होना चाहिए। [illegible] के [illegible] तथा कार्यों के आधिक्य के सभी मामले तथा महालेखाकार एवं परीक्षक, स्थानीय निधि लेखा से सभी सम्परीक्षा रिपोर्ट की परीक्षा, विभागाध्यक्ष द्वारा उन पर की गयी कार्यवाही के पूर्व, की जानी चाहिए। उन्हें यह भी देखना चाहिए कि सभी प्राप्तियों को सरकारी लेखा में सम्यक् रूप से जमा किया जाता है तथा जहाँ वे आशंका करते हैं कि राजस्व का कोई क्षरण (leakage) हुआ है, वहाँ उन्हें विभागाध्यक्ष को उसको निर्दिष्ट करना चाहिए तथा उपचार सुझाना चाहिए। वे, सम्परीक्षा अधिकारी के रूप में अपनी क्षमता में, सामान की परीक्षा/जांच कर सकेंगे, जहाँ वे इसे आवश्यक समझते हैं किन्तु उन्हें स्पष्ट रूप से यह समझना चाहिए कि भण्डारों का सत्यापन उनके कार्य का भाग नहीं होगा।

5—वित्तीय नियन्त्रक तथा वित्तीय सलाहकार के रूप में, वरिष्ठ लेखा अधिकारी तथा लेखा अधिकारी को यह देखना चाहिए कि कोई अपव्ययकारक व्यय या व्यय, जिसे अपवर्जित किया जा सकता है, विभाग में उपगत नहीं किया जाता है, जिससे वे संलग्न हैं। विभागाध्यक्षों को सभी मामलों पर इन अधिकारियों से विचार विमर्श करना चाहिए, जो नया व्यय या अतिरिक्त व्यय को अन्तर्ग्रस्त करता है, यद्यपि अपने बजट अनुदानों के अन्तर्गत तथा वे अधिकारी विभागाध्यक्ष या [illegible] अधिकारियों को सलाह देंगे कि क्या प्रस्तावित व्यय युक्तियुक्त तथा अपरिहार्य है तथा क्या वह विभागाध्यक्ष या अधीनस्थ अधिकारी सरकार की स्वीकृति या उच्चतर प्राधिकारी की स्वीकृति के बिना इसे उपगत करने के लिए सक्षम है। यदि उच्चतर स्वीकृति आवश्यक हो तो उन्हें तदनुसार सलाह देना चाहिए। यदि लेखाधिकारी सोचता है कि व्यय को अन्तर्ग्रस्त करने वाले [illegible] को स्वीकृत किये जाने की आवश्यकता नहीं है या किसी प्रकार से स्थगित या [illegible] किया जा सकता है, जिससे व्यय को कम किया जाय, तो वह तदनुसार सलाह देगा और यदि कहीं विभागाध्यक्ष तथा लेखाधिकारी के विचारों का अन्तर है, तो मामले पर विचार विमर्श किया जायेगा तथा उनके मध्य पूर्णतया विचार/किया जाएगा तथा यदि तब भी मामला [illegible] नहीं होता है तथा लेखा अधिकारी सोचता है कि मामला सरकार को भेजे जाने के लिए पर्याप्त महत्व का है। लेखा अधिकारी अन्तिम आदेश के लिए सरकार के लिए विभाग के पृष्ठांकन पर [illegible] टिप्पणी प्रस्तुत करेगा। वित्तीय नियन्त्रक के रूप में लेखाधिकारी विभागाध्यक्ष को सहायता अनुदान तथा उनके वितरण से सम्बन्धित सभी प्रस्तावों पर भी सलाह देगा। वह सावधानीपूर्वक बजट प्राक्कलनों तथा अतिरिक्त निधि के प्रस्तावों की संवीक्षा करेगा तथा संवीक्षित किए जाने वाले आंकड़ों के बारे में विभागाध्यक्ष को सलाह देगा। यदि विभागाध्यक्ष लेखा अधिकारी से सहमत नहीं होता, तो उसे बजट प्राक्कलनों तथा अतिरिक्त निधि के प्रस्तावों के साथ संवीक्षित किए जाने वाले आंकड़ों के बारे में अपने दृष्टिकोण को संक्षिप्त करते हुए अपने लेखाधिकारी की टिप्पणी प्रस्तुत करना चाहिए। बजट प्राक्कलन के तैयारी में काफी सुधार की गुंजाइश है, जो वर्तमान समय में या तो अधिक बचत को दर्शित करता है या बाद में अतिरिक्त अनुदान या पुनः विनियोजन द्वारा आवर्धित किए जाने की अपेक्षा करता है। लेखा अधिकारी से विभाग के वास्तविक अपेक्षा के आधार पर प्राक्कलन के इस प्रकार की परीक्षा करने की प्रत्याशा की जाती है कि ऐसी बचत या आधिक्य, जो अत्यधिक सामान्य हैं, निवारित किया जा सकेगा। उन्हें विशिष्ट रूप से देखना चाहिए कि वर्ष के समापन मास में व्यय, जिसके लिए बजट में कोई प्रावधान विद्यमान नहीं है तथा जो बजट प्रावधान के अधिक होने को

[illegible] उपगत नहीं किया जाता है। बजट अनुदान पर कोई अधिक व्यय, [illegible] तथा ऐसी अनियमितता को निवारित करने के लिए प्रत्येक कदम उठाया [illegible] अधिकारी को यह भी देखना चाहिए कि बजट का समर्पण समुचित समय में [illegible] किया जाता है।

6—[illegible] अधिकारी सभी विकास योजनाओं का समीक्षा करेगा तथा उस पर अपना पृथक [illegible] देगा, जिसे विभागाध्यक्ष सरकार को सौंपेंगे। वे उन योजनाओं के वित्तीय [illegible] का [illegible] से [illegible] करेंगे तथा टिप्पणी करेंगे कि क्या योजना लाभप्रद है या उससे नुकसान होगा [illegible] दृष्टिकोण के लिए पूरा कारण देंगे। सभी वाणिज्यिक उपक्रमों के मामले में, [illegible] त्रैमासिक लाभ तथा हानि लेखा को तैयार करने की अपेक्षा की जाएगी किन्तु ऐसे मामलों में, जहां किसी विशेष कारण से त्रैमासिक लाभ तथा हानि लेखा को प्रस्तुत करना [illegible] नहीं होगा, लाभ तथा हानि लेखा ऐसी अवधि के लिए प्रस्तुत किया जायेगा, जैसा कि [illegible] विभाग द्वारा अपेक्षा किया जाय, वे वाणिज्यिक उपक्रमों का ऐसा विशेष तथा सहायक लेखा भी तैयार करेंगे, जैसा कि वित्त विभाग द्वारा अपेक्षा की जाय। विशेषतया सहायक लेखा तथा [illegible] हानि लेखा भी उनके द्वारा विभागाध्यक्ष के माध्यम से वित्त विभाग को प्रस्तुत किया जायगा। यदि किसी वाणिज्यिक उपक्रम को घाटे में चलने का संकेत दर्शित होता है, तो वे [illegible] सरकार के वित्त विभाग के ध्यान में लायेंगे तथा कारणों को भी अधिकथित करेंगे, जो [illegible] में उस दिशा में अभिदाय हो सकेंगे।

7—[illegible] विभागों में, जिसमें लेखा अधिकारी संलग्न है, ये अधिकारी अपने अधीनस्थ सभी [illegible] के कार्य का पर्यवेक्षण तथा निरीक्षण करेंगे तथा उक्त निर्देशों के अनुसार पश्चात्वर्ती [illegible] का अनुपालन करते हुए देखेगा। वर्ष के प्रारम्भ में, वे बुद्धिमत्ता पूर्ण ढंग में [illegible] का [illegible] बनायेंगे तथा उसके अनुमोदन के लिए सरकार के वित्त विभाग को प्रस्तुत [illegible] वर्ष के [illegible] मास दौरान इस योजना को निष्पादित करेंगे, किन्तु यदि [illegible] कारण से इसमें [illegible] किया जाता है, तो वे सरकार के वित्त विभाग द्वारा [illegible] कार्य का त्रैमासिक रिपोर्ट प्रस्तुत करेंगे जो वे तीन मास के दौरान [illegible] विभाग के लिए किए हैं। उनके लिए अपना ब्यौरेवार निरीक्षण टिप्पणी भेजना [illegible] नहीं होगा किन्तु अपने त्रैमासिक रिपोर्ट में, उनको सामान्य शर्तों में यह दर्शित करना चाहिए कि किस प्रकार की अनियमितता को वे खोजे हैं तथा उसे दूर करने के लिए वे कौन [illegible] उठाये हैं तथा वे किस प्रकार अपने विभाग के वित्तीय पक्ष का सुधार कर रहे हैं। [illegible] त्रैमासिक रिपोर्ट के प्रकार का तथा न कि ब्यौरेवार निरीक्षण टिप्पणी होना चाहिए। त्रैमासिक रिपोर्ट सीधे सरकार के वित्त विभाग में सौंपा जाना चाहिए किन्तु इसकी [illegible] को विभागाध्यक्ष के पास भी भेजा जा सकेगा। उन विभागों में, जहाँ वरिष्ठ [illegible] अधिकारी नहीं है, त्रैमासिक रिपोर्ट सम्बद्ध लेखाधिकारी द्वारा प्रस्तुत किया जाएगा। [illegible] विभागों में, जहाँ वरिष्ठ लेखाधिकारी संलग्न है, उक्त अनुच्छेद 5 तथा 6 में यथा [illegible] निरीक्षक तथा वित्तीय सलाहकार के कर्तव्यों का पालन उनके वरिष्ठ लेखाधिकारी [illegible] किया जायगा। जहाँ कोई वरिष्ठ लेखा अधिकारी संलग्न नहीं है, वहाँ इन कर्तव्यों का [illegible] लेखा अधिकारी द्वारा किया जायेगा, जो विभागाध्यक्षों के कार्यालयों तथा अन्य अधीनस्थ [illegible] को [illegible] में करेंगे। वे निरीक्षण के कार्यक्रम का प्रस्ताव करेंगे तथा [illegible] में त्रैमासिक रिपोर्ट प्रस्तुत करेंगे, जैसा कि ऊपर निर्दिष्ट है।

8--जिला अधिकारियों तथा वरिष्ठ लेखा अधिकारियों को विभाग, जिससे वे सम्बद्ध हैं, के निर्देश पत्र के अनुसार कार्यान्वयन में विभागाध्यक्षों के कार्यालयों में तथा अधीनस्थ कार्यालयों में पहले से स्वीकृत लेखा कर्मचारियों का पूर्ण उपयोग करना चाहिए।

भवदीय

बी० जी० राव

उत्तर प्रदेश सरकार के सचिव

संख्या एस--5860 (1)/एलस--448--50

प्रतिलिपि इस टिप्पणी के साथ सूचना तथा मार्गदर्शन के लिए सभी विभागाध्यक्षों को अग्रसारित किया गया कि सरकार आशा करती है कि वे उक्त पत्र में निर्दिष्ट प्रक्रिया के सफलतापूर्वक कार्यान्वयन में अपना पूर्ण सहयोग देंगे।

संख्या एस--5860 (2)/एलस--448--50

प्रतिलिपि सूचनार्थ सचिवालय के सभी विभागों को भी अग्रसारित किया गया।

संख्या एस--5860 (3)/एलस--448--50

प्रतिलिपि सूचनार्थ महालेखाकार, उत्तर प्रदेश को भी अग्रसारित किया गया।

संख्या एस--5860 (4)/एलस--448--50

प्रतिलिपि सूचनार्थ महामहिम राज्यपाल, उत्तर प्रदेश के सचिव को भी अग्रसारित किया गया।

आदेश से

डी० के० जोशी

उत्तर प्रदेश सरकार के अवर सचिव

कार्यालय मुख्य राजस्व आयुक्त, उत्तराखण्ड, देहरादून

वित्तीय वर्ष 2009–10 हेतु अनुमानित आय–व्यय

अनुदान संख्या–06 लेखा शीर्षक–2053 जिला प्रशासन–093–जिला स्थापनायें–03 कलेक्ट्री स्थापना आयोजनेत्तर/ मतदेय धनराशि हजारों में

मानक मद का नाम	वित्तीय वर्ष 2007–08का प्रथम छः माह का वास्तविक व्यय	वित्तीय वर्ष 2007–08का अन्तिम छः माह का वास्तविक व्यय	प्रगामी योग वित्तीय वर्ष 2007–08का व्यय	वित्तीय वर्ष 2008–09का प्रथम छः माह का वास्तविक व्यय	वित्तीय वर्ष 2008–09 का अन्तिम छः माह का वास्तविक व्यय	प्रगामी योग वित्तीय वर्ष 2008–09का व्यय	वित्तीय वर्ष 2009–10 हेतु अनुमानित व्यय	औचित्य संलग्न है।
01– वेतन	75734.00	41765.00	117499.00	63435.00	191888.00	255323.00	480000.00	0.00
02– मजदूरी	2355.00	9418.00	11773.00	4666.00	5071.00	9737.00	20000.00	0.00
03–महंगाई भत्ता	40127.00	26091.00	66218.00	44374.00	18958.00	63332.00	192000.00	0.00
04–यात्रा व्यय	2256.00	2097.00	4353.00	1787.00	2847.00	4634.00	7000.00	0.00
05–स्था0यात्रा व्यय	178.00	614.00	792.00	496.00	447.00	943.00	2000.00	0.00
06– अन्य भत्ता	6473.00	3645.00	10118.00	5753.00	4603.00	10356.00	50000.00	0.00
07– मानदेय	0.00	74.00	74.00	0.00	345.00	345.00	2000.00	0.00
08–कार्यालय व्यय	2274.00	10206.00	12480.00	3360.00	10608.00	13968.00	20000.00	0.00
09–विद्युत व्यय	163.00	3810.00	3973.00	1467.00	3397.00	4864.00	10000.00	0.00
10– जलकर/ जल प्रभाग	232.00	523.00	755.00	162.00	354.00	516.00	2000.00	0.00
11–लेखन सामग्री और फार्मो की छपाई	356.00	1627.00	1983.00	1576.00	2282.00	3858.00	5000.00	0.00
12– कार्या0 फर्नीचर एवं उपकरण	284.00	6682.00	6966.00	543.00	2878.00	3421.00	8000.00	0.00
13–टेलीफोन पर व्यय	2216.00	2358.00	4574.00	2395.00	1869.00	4264.00	10000.00	0.00
14–मोटर कार कय	2000.00	0.00	2000.00	899.00	0.00	899.00	8000.00	0.00
15–गाड़ियों का अनु0	10741.00	11436.00	22177.00	8930.00	11011.00	19941.00	30000.00	0.00
16–व्यवसायिक सेवाओं के लिए फीस तथा शु	0.00	0.00	0.00	0.00	0.00	0.00	2000.00	0.00
17–किराया,उपशुल्क	253.00	243.00	496.00	0.00	422.00	422.00	1000.00	0.00
18– प्रकाशन व्यय	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19– विज्ञापन, बिकी एवं विख्यापन व्यये	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20–सहा0अनु0/अंशदान/ राज्य सहायता	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22– आतिथ्य व्यय	2600.00	0.00	2600.00	0.00	2492.00	2492.00	5700.00	0.00
23– गुप्त सेवा व्यय	0.00	0.00	0.00	0.00	2000.00	2000.00	2500.00	0.00
25– लघु निर्माण	0.00	1998.00	1998.00	131.00	1814.00	1945.00	6000.00	0.00
27–चिकि0व्यय प्रति0	685.00	1405.00	2090.00	1106.00	2271.00	3377.00	6000.00	0.00
29–अनुरक्षण	241.00	4758.00	4999.00	1375.00	5163.00	6538.00	20000.00	0.00
42– अन्य व्यय	71.00	107.00	178.00	12.00	150.00	162.00	1500.00	0.00
45– अवकाश यात्रा व्यय	6.00	198.00	204.00	69.00	-69.00	0.00	1000.00	0.00
46–कम्प्यूटर क्रय	1000.00	0.00	1000.00	0.00	998.00	998.00	2000.00	0.00
47–कम्प्यूटर अनु0 तत्संबंधी स्टेशनरी का क्रय	313.00	1129.00	1442.00	694.00	1978.00	2672.00	3000.00	0.00
48–महंगाई वेतन	35743.00	17167.00	52910.00	31205.00	9313.00	40518.00	500.00	0.00
योग :–	186301.00	147351.00	333652.00	174435.00	283090.00	457525.00	897200.00	0.00

कार्यालय मुख्य राजस्व आयुक्त, उत्तराखण्ड, देहरादून
वित्तीय वर्ष 2008–09 हेतु अनुमानित आय–व्यय

अनुदान संख्या–06 लेखा शीर्षक–2053 जिला प्रशासन–101 आयुक्त अधिष्ठान–03 मुख्य कार्यालय आयोजनेत्तर/ मतदेय धनराशि हजारों में

मानक मद का नाम	वित्तीय वर्ष 2007–08का प्रथम छः माह का वास्तविक व्यय	वित्तीय वर्ष 2007–08का अन्तिम छः माह का वास्तविक व्यय	प्रगामी योग वित्तीय वर्ष 2007–08का व्यय	वित्तीय वर्ष 2008–09का प्रथम छः माह का वास्तविक व्यय	वित्तीय वर्ष 2008–09 का अन्तिम छः माह का वास्तविक व्यय	प्रगामी योग वित्तीय वर्ष 2008–09का व्यय	वित्तीय वर्ष 2009–10 हेतु अनुमानित व्यय व्यय	औचित्य संलग्न है।
01– वेतन	2099.00	1751.00	3850.00	2124.00	5364.00	7488.00	10000.00	
02– मजदूरी	55.00	0.00	55.00	18.00	47.00	65.00	100.00	
03–महंगाई भत्ता	1129.00	1037.00	2166.00	1542.00	677.00	2219.00	4000.00	
04–यात्रा व्यय	70.00	236.00	306.00	63.00	243.00	306.00	500.00	
05--स्था0यात्रा व्यय	0.00	8.00	8.00	0.00	0.00	0.00	100.00	
06– अन्य भत्ता	197.00	154.00	351.00	199.00	142.00	341.00	2500.00	
07– मानदेय	0.00	24.00	24.00	0.00	42.00	42.00	100.00	
08–कार्यालय व्यय	221.00	674.00	895.00	309.00	667.00	976.00	1000.00	
09–विद्युत व्यय	132.00	135.00	267.00	44.00	118.00	162.00	500.00	
10– जलकर/ जल प्रभाग	42.00	37.00	79.00	18.00	42.00	60.00	500.00	
11--लेखन सामग्री और फार्मो की छपाई	71.00	404.00	475.00	13.00	316.00	329.00	500.00	
12– कार्या0 फर्नीचर एवं उपकरण	0.00	498.00	498.00	15.00	585.00	600.00	800.00	
13–टेलीफोन पर व्यय	121.00	139.00	260.00	108.00	133.00	241.00	1000.00	
14--मोटर कार कय	0.00	600.00	600.00	0.00	0.00	0.00	1000.00	
15–गाड़ियों का अनु0	295.00	484.00	779.00	450.00	524.00	974.00	1000.00	
16–व्यवसायिक सेवाओं के लिए फीस तथा इ	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
17–किराया,उपशुल्क	9.00	130.00	139.00	44.00	33.00	77.00	100.00	
18-- प्रकाशन व्यय	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
19– विज्ञापन, बिक्री एवं विख्यापन व्ययें	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
20–सहा0अनु0/अंशदान/ राज्य सहायता	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
22– आतिथ्य व्यय	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
23-- गुप्त सेवा व्यय	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
25– लघु निर्माण	0.00	200.00	200.00	0.00	163.00	163.00	1000.00	
27–चिकि0व्यय प्रति0	9.00	76.00	85.00	43.00	45.00	88.00	1000.00	
29–अनुरक्षण	0.00	500.00	500.00	217.00	239.00	456.00	2000.00	
42– अन्य व्यय	0.00	0.00	0.00	17.00	20.00	37.00	200.00	
45– अवकाश यात्रा व्यय	0.00	0.00	0.00	0.00	0.00	0.00	200.00	
46–कम्प्यूटर क्रय	0.00	0.00	0.00	0.00	94.00	94.00	100.00	
47–कम्प्यूटर अनु0 तत्संबंधी स्टेशनरी का	0.00	308.00	308.00	17.00	349.00	366.00	500.00	
48–महंगाई वेतन	1817.00	1817.00	1817.00	1042.00	171.00	1213.00	100.00	
योग :–	6267.00	9212.00	13662.00	6283.00	10014.00	16297.00	28800.00	0.00

कार्यालय मुख्य राजस्व आयुक्त, उत्तराखण्ड, देहरादून

वित्तीय वर्ष 2009–10 हेतु अनुमानित आय–व्यय

अनुदान संख्या–06 लेखा शीर्षक–2029–भू–राजस्व–103–भू–अभिलेख–03–अधिष्ठान व्यय आयोजनेत्तर/ मतदेय								(धनराशि हजारों में)
मानक मद का नाम	वित्तीय वर्ष 2007–08का प्रथम छः माह का वास्तविक व्यय	वित्तीय वर्ष 2007–08का अन्तिम छः माह का वास्तविक व्यय	प्रगामी योग वित्तीय वर्ष 2007–08का व्यय	वित्तीय वर्ष 2008–09का प्रथम छः माह का वास्तविक व्यय	वित्तीय वर्ष 2008–09 का अन्तिम छः माह का वास्तविक व्यय	प्रगामी योग वित्तीय वर्ष 2008–09का व्यय	वित्तीय वर्ष 2009–10 हेतु अनुमानित व्यय	औचित्य संलग्न है।
01– वेतन	107568.00	61807.00	169375.00	94407.00	208756.00	303163.00	660000.00	0.00
02– मजदूरी	0.00	276.00	276.00	0.00	68.00	68.00	1000.00	0.00
03–महंगाई भत्ता	69593.00	23949.00	93542.00	68108.00	49952.00	118060.00	264000.00	0.00
04–यात्रा व्यय	954.00	1451.00	2405.00	659.00	1637.00	2296.00	8000.00	0.00
05–स्था0यात्रा व्यय	0.00	307.00	307.00	120.00	203.00	323.00	2000.00	0.00
06– अन्य भत्ता	22619.00	12204.00	34823.00	14971.00	12047.00	27018.00	65000.00	0.00
07– मानदेय	0.00	60.00	60.00	0.00	0.00	0.00	1000.00	0.00
08–कार्यालय व्यय	256.00	1358.00	1614.00	172.00	1572.00	1744.00	10000.00	0.00
09–विद्युत व्यय	0.00	326.00	326.00	20.00	137.00	157.00	5000.00	0.00
10– जलकर/ जल प्रभाग	0.00	23.00	23.00	0.00	33.00	33.00	500.00	0.00
11–लेखन सामग्री और फार्मो की छपाई	28.00	402.00	430.00	78.00	385.00	463.00	2000.00	0.00
12– कार्या0 फर्नीचर एवं उपकरण	0.00	926.00	926.00	705.00	295.00	1000.00	2000.00	0.00
13–टेलीफोन पर व्यय	0.00	9.00	9.00	20.00	40.00	60.00	1000.00	0.00
14–मोटर कार कय	0.00	1600.00	1600.00	0.00	1345.00	1345.00	2000.00	0.00
15–गाड़ियों का अनु0	14.00	974.00	988.00	380.00	358.00	738.00	5000.00	0.00
16–व्यवसायिक सेवाओं के लिए फीस तथा शुल्क	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17–किराया,उपशुल्क	0.00	113.00	113.00	0.00	46.00	46.00	500.00	0.00
18– प्रकाशन व्यय	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19– विज्ञापन, बिकी एवं विख्यापन व्ययें	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20–सहा0अनु0/अंशदान/ राज्य सहायता	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22– आतिथ्य व्यय	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23– गुप्त सेवा व्यय	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25– लघु निर्माण	0.00	1000.00	1000.00	0.00	1000.00	1000.00	5000.00	0.00
27–चिकि0व्यय प्रति0	77.00	293.00	370.00	222.00	732.00	954.00	5000.00	0.00
29–अनुरक्षण	0.00	0.00	1000.00	296.00	701.00	997.00	10000.00	0.00
42– अन्य व्यय	0.00	0.00	91.00	0.00	321.00	321.00	500.00	0.00
45– अवकाश यात्रा व्यय	0.00	0.00	0.00	0.00	0.00	0.00	500.00	0.00
46–कम्प्यूटर क्रय	0.00	1000.00	815.00	0.00	0.00	0.00	1000.00	0.00
47–कम्प्यूटर अनु0 तत्संबंधी स्टेशनरी का क्रय	0.00	0.00	478.00	4.00	629.00	633.00	1000.00	0.00
48–महंगाई वेतन	49024.00	30924.00	79948.00	49047.00	6801.00	55848.00	1000.00	0.00
योग :–	250133.00	139002.00	390519.00	229209.00	287058.00	516267.00	1053000.00	0.00

कार्यालय मुख्य राजस्व आयुक्त, उत्तराखण्ड, देहरादून

वित्तीय वर्ष 2009–10 हेतु अनुमानित आय–व्यय

अनुदान संख्या–06 लेखा शीर्षक–2053 जिला प्रशासन–094–अन्य स्था0–03–राजस्व पुलिस एंव भूलेख प्रशिक्षण केन्द्र आयोजनेत्तर/ मतदेय धनराशि हजारों में

मानक मद का नाम	वित्तीय वर्ष 2007–08का प्रथम छः माह का वास्तविक व्यय	वित्तीय वर्ष 2007–08का अन्तिम छः माह का वास्तविक व्यय	प्रगामी योग वित्तीय वर्ष 2007–08का व्यय	वित्तीय वर्ष 2008–09का प्रथम छः माह का वास्तविक व्यय	वित्तीय वर्ष 2008–09 का अन्तिम छः माह का वास्तविक व्यय	प्रगामी योग वित्तीय वर्ष 2008–09का व्यय	वित्तीय वर्ष 2009–10 हेतु अनुमानित व्यय	औचित्य संलग्न लें
01– वेतन	356.00	263.00	619.00	380.00	620.00	1000.00	3000.00	
02– मजदूरी	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
03–महंगाई भत्ता	171.00	148.00	319.00	229.00	521.00	750.00	1200.00	
04–यात्रा व्यय	6.00	16.00	22.00	0.00	200.00	200.00	200.00	
05–स्था0यात्रा व्यय	0.00	0.00	0.00	0.00	100.00	100.00	100.00	
06– अन्य भत्ता	24.00	17.00	41.00	25.00	275.00	300.00	800.00	
07– मानदेय	0.00	0.00	0.00	0.00	100.00	100.00	200.00	
08–कार्यालय व्यय	83.00	62.00	145.00	87.00	213.00	300.00	500.00	
09–विद्युत व्यय	58.00	25.00	83.00	45.00	255.00	300.00	200.00	
10– जलकर/ जल प्रभाग	0.00	26.00	26.00	23.00	77.00	100.00	100.00	
11–लेखन सामग्री और फार्मो की छपाई	0.00	2.00	2.00	0.00	200.00	200.00	300.00	
12– कार्या0 फर्नीचर एवं उपकरण	0.00	0.00	0.00	0.00	100.00	100.00	200.00	
13–टेलीफोन पर व्यय	0.00	8.00	8.00	3.00	197.00	200.00	200.00	
15–गाड़ियों का अनु0	27.00	38.00	65.00	16.00	384.00	400.00	200.00	
16–व्यवसायिक सेवाओं के लिए फीस तथा शुल्क	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
17–किराया,उपशुल्क	0.00	0.00	0.00	0.00	0.00	0.00	300.00	
18– प्रकाशन व्यय	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
19– विज्ञापन, बिक्री एवं विख्यापन व्ययें	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
20–सहा0अनु0/अंशदान/ राज्य सहायता	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
22– आतिथ्य व्यय	0.00	0.00	0.00	0.00	100.00	100.00	300.00	
23– गुप्त सेवा व्यय	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
24– वृहद् निर्माण	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
25– लघु निर्माण	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
27–चिकि0व्यय प्रति0	0.00	0.00	0.00	0.00	100.00	100.00	500.00	
29–अनुरक्षण	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
42-- अन्य व्यय	0.00	15.00	15.00	0.00	100.00	100.00	100.00	
45-- अवकाश यात्रा व्यय	0.00	0.00	0.00	0.00	100.00	100.00	100.00	
46--कम्प्यूटर क्रय	0.00	0.00	0.00	0.00	100.00	100.00	100.00	
47--कम्प्यूटर अनु0 तत्संबंधी स्टेशनरी का क्रय	0.00	3.00	3.00	0.00	200.00	200.00	200.00	
48--महंगाई वेतन	156.00	113.00	269.00	156.00	344.00	500.00	200.00	
योग :–	881.00	736.00	1617.00	964.00	4286.00	5250.00	9000.00	0.00

कार्यालय मुख्य राजस्व आयुक्त, उत्तराखण्ड, देहरादून

वित्तीय वर्ष 2009–10 हेतु अनुमानित आय–व्यय

अनुदान संख्या–06 लेखा शीर्षक–2029–भू–राजस्व–101–संग्रह अधिष्ठान–03–भू–अभिलेख(माजगुजारी) तकावी नहर तथा अन्य प्रकीर्ण सरकारी देय आयोजनेत्तर/ मतदेय धनराशि हजारों में

मानक मद का नाम	वित्तीय वर्ष 2007–08का प्रथम छः माह का वास्तविक व्यय	वित्तीय वर्ष 2007–08का अन्तिम छः माह का वास्तविक व्यय	प्रगामी योग वित्तीय वर्ष 2007–08का व्यय	वित्तीय वर्ष 2008–09का प्रथम छः माह का वास्तविक व्यय	वित्तीय वर्ष 2008–09 का अन्तिम छः माह का वास्तविक व्यय	प्रगामी योग वित्तीय वर्ष 2008–09का व्यय	वित्तीय वर्ष 2009–10 हेतु अनुमानित व्यय	औचित्य संलग्न है।
01– वेतन	27275.00	27967.00	55242.00	31984.00	64289.00	96273.00	240000.00	0.00
02– मजदूरी	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
03–महंगाई भत्ता	15173.00	17145.00	32318.00	22468.00	15894.00	38362.00	96000.00	0.00
04–यात्रा व्यय	130.00	296.00	426.00	197.00	256.00	453.00	2000.00	0.00
05–स्था0यात्रा व्यय	0.00	2.00	2.00	11.00	15.00	26.00	500.00	0.00
06– अन्य भत्ता	2583.00	2627.00	5210.00	2622.00	2427.00	5049.00	20000.00	0.00
07– मानदेय	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
08–कार्यालय व्यय	60.00	1074.00	1134.00	68.00	1247.00	1315.00	2000.00	0.00
09–विद्युत व्यय	0.00	23.00	23.00	0.00	0.00	0.00	200.00	0.00
10– जलकर/ जल प्रभाग	0.00	1.60	1.60	0.00	0.00	0.00	100.00	0.00
11–लेखन सामग्री और फार्मो की छपाई	51.00	343.00	394.00	64.00	490.00	554.00	1000.00	0.00
12– कार्या0 फर्नीचर एवं उपकरण	60.00	139.00	199.00	0.00	198.00	198.00	1000.00	0.00
13–टेलीफोन पर व्यय	0.00	24.00	24.00	0.00	24.00	24.00	500.00	0.00
15–गाड़ियों का अनु0	0.00	198.00	198.00	0.00	100.00	100.00	500.00	0.00
16–व्यवसायिक सेवाओं के लिए फीस तथा शुल्क	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17–किराया,उपशुल्क	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
18– प्रकाशन व्यय	0.00	0.00	0.00	0.00	0.00	0.00	100.00	0.00
19– विज्ञापन, बिकी एवं विख्यापन व्ययें	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20–सहा0अनु0/अंशदान/ राज्य सहायता	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22– आतिथ्य व्यय	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23– गुप्त सेवा व्यय	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25– लघु निर्माण	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27–चिकि0व्यय प्रति0	9.00	133.00	142.00	0.00	156.00	156.00	1000.00	0.00
29–अनुरक्षण	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
42– अन्य व्यय	0.00	0.00	0.00	0.00	0.00	0.00	500.00	0.00
45– अवकाश यात्रा व्यय	0.00	0.00	0.00	0.00	0.00	0.00	1000.00	0.00
46–कम्प्यूटर क्रय	0.00	100.00	100.00	0.00	200.00	200.00	500.00	0.00
47–कम्प्यूटर अनु0 तत्संबंधी स्टेशनरी का क्रय	0.00	172.00	172.00	20.00	168.00	188.00	1000.00	0.00
48–महंगाई वेतन	11142.00	9138.00	20280.00	12158.00	4862.00	17020.00	500.00	0.00
योग :--	56483.00	59382.60	115865.60	69592.00	90326.00	159918.00	368400.00	0.00

कार्यालय मुख्य राजस्व आयुक्त, उत्तराखण्ड, देहरादून
वित्तीय वर्ष 2009–10 हेतु अनुमानित आय–व्यय

अनुदान संख्या–06 लेखा शीर्षक–2029–भू–राजस्व–001–निदेशन तथा प्रशासन–03–भूमि अध्याप्ति सामान्य व्यय आयोजनेत्तर/ मतदेय धनराशि हजारों में

मानक मद का नाम	वित्तीय वर्ष 2007–08का प्रथम छः माह का वास्तविक व्यय	वित्तीय वर्ष 2007–08का अन्तिम छः माह का वास्तविक व्यय	प्रगामी योग वित्तीय वर्ष 2007–08का व्यय	वित्तीय वर्ष 2008–09का प्रथम छः माह का वास्तविक व्यय	वित्तीय वर्ष 2008–09 का अन्तिम छः माह का वास्तविक व्यय	प्रगामी योग वित्तीय वर्ष 2008–09का व्यय	वित्तीय वर्ष 2009–10 हेतु अनुमानित व्यय	औचित्य संलग्न है।
01– वेतन	4142.00	2567.00	6709.00	3715.00	8320.00	12035.00	22400.00	0.00
02– मजदूरी	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
03–महंगाई भत्ता	2211.00	1501.00	3712.00	2604.00	1216.00	3820.00	9000.00	0.00
04–यात्रा व्यय	136.00	104.00	240.00	89.00	223.00	312.00	800.00	0.00
05–स्था0यात्रा व्यय	0.00	23.00	23.00	4.00	35.00	39.00	200.00	0.00
06– अन्य भत्ता	449.00	280.00	729.00	387.00	300.00	687.00	3000.00	0.00
07– मानदेय	0.00	0.00	0.00	0.00	27.00	27.00	100.00	0.00
08–कार्यालय व्यय	70.00	385.00	455.00	203.00	276.00	479.00	1000.00	0.00
09–विद्युत व्यय	15.00	5.00	20.00	2.00	17.00	19.00	400.00	0.00
10– जलकर/ जल प्रभाग	0.00	0.00	0.00	0.00	0.00	0.00	200.00	0.00
11–लेखन सामग्री और फार्मो की छपाई	26.00	105.00	131.00	50.00	106.00	156.00	500.00	0.00
12– कार्या0 फर्नीचर एवं उपकरण	0.00	71.00	71.00	182.00	10.00	192.00	300.00	0.00
13–टेलीफोन पर व्यय	4.00	30.00	34.00	4.00	5.00	9.00	100.00	0.00
15–गाड़ियों का अनु0	0.00	0.00	0.00	0.00	0.00	0.00	100.00	0.00
16–व्यवसायिक सेवाओं के लिए फीस तथा शुल्क	0.00	0.00	0.00	0.00	0.00	0.00	100.00	0.00
17–किराया,उपशुल्क	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
18– प्रकाशन व्यय	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19– विज्ञापन, बिक्री एवं विख्यापन व्यये	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20–सहा0अनु0/अंशदान/ राज्य सहायता	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22– आतिथ्य व्यय	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23– गुप्त सेवा व्यय	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25– लघु निर्माण	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27–चिकि0व्यय प्रति0	209.00	82.00	291.00	13.00	262.00	275.00	500.00	0.00
29–अनुरक्षण	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
42– अन्य व्यय	0.00	0.00	0.00	0.00	0.00	0.00	50.00	0.00
45– अवकाश यात्रा व्यय	0.00	0.00	0.00	0.00	6.00	6.00	100.00	0.00
46–कम्प्यूटर क्रय	0.00	0.00	0.00	0.00	198.00	198.00	100.00	0.00
47–कम्प्यूटर अनु0 तत्संबंधी स्टेशनरी का क्रय	0.00	31.00	31.00	10.00	41.00	51.00	100.00	0.00
48–महंगाई वेतन	2465.00	674.00	3139.00	1824.00	966.00	2790.00	100.00	0.00

39150.00

कार्यालय मुख्य राजस्व आयुक्त, उत्तराखण्ड, देहरादून
वित्तीय वर्ष 2009–10 हेतु अनुमानित आय–व्यय

अनुदान संख्या–06 लेखा शीर्षक–2029–भू–राजस्व–001–निदेशन तथा प्रशासन–04–राजस्व आयुक्त अधिष्ठान–00 मतदेय धनराशि हजारों में

मानक मद का नाम	वित्तीय वर्ष 2007–08का प्रथम छः माह का वास्तविक व्यय	वित्तीय वर्ष 2007–08का अन्तिम छः माह का वास्तविक व्यय	प्रगामी योग वित्तीय वर्ष 2007–08का व्यय	वित्तीय वर्ष 2008–09का प्रथम छः माह का वास्तविक व्यय	वित्तीय वर्ष 2008–09 का अन्तिम छः माह का वास्तविक व्यय	प्रगामी योग वित्तीय वर्ष 2008–09का व्यय	वित्तीय वर्ष 2009–10 हेतु अनुमानित व्यय	औचित्य संलग्न है।
01-- वेतन	968.00	1127.00	2095.00	1506.00	4029.00	5535.00	25000.00	0.00
02-- मजदूरी	16.00	13.50	29.50	50.00	34.00	84.00	500.00	0.00
03--महंगाई भत्ता	513.00	641.00	1154.00	1038.00	465.00	1503.00	12500.00	0.00
04--यात्रा व्यय	41.00	83.00	124.00	37.00	68.00	105.00	500.00	0.00
05--स्था0यात्रा व्यय	14.00	16.00	30.00	23.00	9.00	32.00	200.00	0.00
06-- अन्य भत्ता	154.00	168.00	322.00	212.00	154.00	366.00	2000.00	0.00
07-- मानदेय	0.00	10.00	10.00	0.00	10.00	10.00	100.00	0.00
08--कार्यालय व्यय	11.00	139.00	150.00	56.00	142.00	198.00	1000.00	0.00
09--विद्युत व्यय	1.00	6.00	7.00	26.00	8.00	34.00	900.00	0.00
10-- जलकर/ जल प्रभाग	1.00	4.00	5.00	7.00	0.00	7.00	300.00	0.00
11--लेखन सामग्री और फार्मो की छपाई	1.00	52.00	53.00	0.00	54.00	54.00	800.00	0.00
12-- कार्या0 फर्नीचर एवं उपकरण	45.00	12.00	57.00	57.00	33.00	90.00	5000.00	0.00
13--टेलीफोन पर व्यय	33.00	56.00	89.00	40.00	51.00	91.00	700.00	0.00
15--गाड़ियों का अनु0	63.00	301.00	364.00	243.00	343.00	586.00	1000.00	0.00
16--व्यवसायिक सेवाओं के लिए फीस तथा शुल्क	0.00	0.00	0.00	0.00	0.00	0.00	400.00	0.00
17--किराया,उपशुल्क	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
18-- प्रकाशन व्यय	0.00	22.00	22.00	0.00	6.00	6.00	200.00	0.00
19-- विज्ञापन, बिक्री एवं विख्यापन व्ययें	0.00	0.00	0.00	0.00	0.00	0.00	100.00	0.00
20--सहा0अनु0/अंशदान/ राज्य सहायता	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22-- आतिथ्य व्यय	0.00	3.00	3.00	2.00	4.00	6.00	200.00	0.00
23-- गुप्त सेवा व्यय	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
24-- वृहद् निर्माण	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-- लघु निर्माण	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27--चिकि0व्यय प्रति0	15.00	36.00	51.00	528.00	14.00	542.00	1000.00	0.00
29--अनुरक्षण	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
42-- अन्य व्यय	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
45-- अवकाश यात्रा व्यय	0.00	14.00	14.00	0.00	7.00	7.00	200.00	0.00
46--कम्प्यूटर क्रय	0.00	99.00	99.00	0.00	0.00	0.00	400.00	0.00
47--कम्प्यूटर अनु0 तत्संबंधी स्टेशनरी का क्रय	0.80	58.20	59.00	7.00	71.00	78.00	300.00	0.00
48--महंगाई वेतन	464.00	500.00	964.00	725.00	128.00	853.00	100.00	0.00
योग :--	2340.80	3360.70	5701.50	4557.00	5630.00	10187.00	53400.00	

कार्यालय मुख्य राजस्व आयुक्त, उत्तराखण्ड, देहरादून
वित्तीय वर्ष 2009–10 हेतु अनुमानित आय–व्यय

अनुदान संख्या–06 लेखा शीर्षक–2029–भू–राजस्व–800–अन्य व्यय–03 खेतो की चकबन्दी–0302–जिला अधिष्ठान आयोजनेत्तर/मतदेय धनराशि हजारों में

मानक मद का नाम	वित्तीय वर्ष 2007–08का प्रथम छः माह का वास्तविक व्यय	वित्तीय वर्ष 2007–08का अन्तिम छः माह का वास्तविक व्यय	प्रगामी योग वित्तीय वर्ष 2007–08का व्यय	वित्तीय वर्ष 2008–09का प्रथम छः माह का वास्तविक व्यय	वित्तीय वर्ष 2008–09 का अन्तिम छः माह का वास्तविक व्यय	प्रगामी योग वित्तीय वर्ष 2008–09का व्यय	वित्तीय वर्ष 2009–10 हेतु अनुमानित व्यय	औचित्य संलग्न है
01– वेतन	6316.00	6127.00	12443.00	6275.00	14876.00	21151.00	25000.00	
02– मजदूरी	0.00	0.00	0.00	0.00	0.00	0.00	100.00	
03–महंगाई भत्ता	3030.00	4101.00	7131.00	4500.00	3608.00	8108.00	10000.00	
04–यात्रा व्यय	0.00	70.00	70.00	0.00	70.00	70.00	200.00	
05–स्था0यात्रा व्यय	0.00	28.00	28.00	0.00	37.00	37.00	100.00	
06– अन्य भत्ता	677.00	249.00	926.00	503.00	437.00	940.00	5000.00	
07– मानदेय	0.00	0.00	0.00	0.00	0.00	0.00	100.00	
08–कार्यालय व्यय	0.00	189.00	189.00	0.00	103.00	103.00	500.00	
09–विद्युत व्यय	0.00	8.00	8.00	0.00	36.00	36.00	100.00	
10– जलकर/ जल प्रभाग	0.00	0.00	0.00	0.00	0.00	0.00	50.00	
11–लेखन सामग्री और फार्मो की छपाई	14.00	55.00	69.00	0.00	77.00	77.00	300.00	
12– कार्या0 फर्नीचर एवं उपकरण	0.00	94.00	94.00	0.00	55.00	55.00	300.00	
13–टेलीफोन पर व्यय	0.00	0.00	0.00	0.00	0.00	0.00	100.00	
15–गाड़ियों का अनु0	0.00	119.00	119.00	0.00	129.00	129.00	500.00	
17–किराया,उपशुल्क	0.00	138.00	138.00	0.00	203.00	203.00	200.00	
18– प्रकाशन व्यय	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
19– विज्ञापन, बिक्री एवं विख्यापन व्यये	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
20–सहा0अनु0/अंशदान/ राज्य सहायता	0.00	12.00	12.00	0.00	0.00	0.00	0.00	
22– आतिथ्य व्यय	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
23– गुप्त सेवा व्यय	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
25– लघु निर्माण	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
27–चिकि0व्यय प्रति0	0.00	162.00	162.00	0.00	0.00	0.00	300.00	
29–अनुरक्षण	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
42– अन्य व्यय	0.00	0.70	0.70	0.00	0.00	0.00	100.00	
45– अवकाश यात्रा व्यय	0.00	0.00	0.00	0.00	0.00	0.00	200.00	
46–कम्प्यूटर क्रय	0.00	0.00	0.00	0.00	0.00	0.00	200.00	
47–कम्प्यूटर अनु0 तत्संबंधी स्टेशनरी का क्रय	0.00	9.40	9.40	0.00	20.00	20.00	100.00	
48–महंगाई वेतन	3133.00	2781.00	5914.00	3129.00	2161.00	5290.00	100.00	
योग :–	13170.00	14143.10	27313.10	14407.00	21812.00	36219.00	43550.00	0.00

कार्यालय मुख्य राजस्व आयुक्त, उत्तराखण्ड, देहरादून

वित्तीय वर्ष 2008–09 आवंटित धनराशि के सापेक्ष व्यय दिनांक– 31/03/2009 तक (धनराशि रूपये हजार में)

लेखा शीर्षक–2029–भूराजस्व–001–निदेशन तथा प्रशासन–00–आयोजनागत–05 राजस्व पुलिस का सुदृढीकरण–42 अन्य व्यय

जनपद का नाम	आहरण वितरण अधिकारी का नाम	मानक मद–42 अन्य व्यय											
		पैट्रोल/वाहनों का अनुरक्षण			साज–सज्जा/सामग्री क्रय			विद्युत /जलकर			कानूनी पुस्तकें क्रय हेतु		
		आवंटित धनराशि	आवंटित धनराशि के सापेक्ष व्यय	अवशेष	आवंटित धनराशि	आवंटित धनराशि के सापेक्ष व्यय	अवशेष	आवंटित धनराशि	आवंटित धनराशि के सापेक्ष व्यय	अवशेष	आवंटित धनराशि	आवंटित धनराशि के सापेक्ष व्यय	अवशेष
2	3	4	5	6	7	8	9	10	11	14	15	16	17
देहरादून	जिलाधिकारी	100.00	8.00	92.00	200.00	200.00	0.00	300.00	200.00	100.00	0.00	0.00	0.00
पौड़ी	जिलाधिकारी	1100.00	838.00	262.00	700.00	600.00	100.00	1175.00	209.00	966.00	0.00	0.00	0.00
टिहरी	जिलाधिकारी	1400.00	1050.00	350.00	1700.00	1700.00	0.00	100.00	100.00	0.00	0.00	0.00	0.00
उत्तरकाशी	जिलाधिकारी	600.00	559.00	41.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
रूद्रप्रयाग	जिलाधिकारी	155.00	55.00	100.00	458.00	408.00	50.00	24.00	0.00	24.00	0.00	0.00	0.00
चमोली	जिलाधिकारी	450.00	372.00	78.00	600.00	0.00	600.00	0.00	0.00	0.00	0.00	0.00	0.00
नैनीताल	जिलाधिकारी	500.00	500.00	0.00	300.00	300.00	0.00	500.00	146.00	354.00	0.00	0.00	0.00
अल्मोड़ा	जिलाधिकारी	270.00	270.00	0.00	1519.00	1217.00	302.00	0.00	0.00	0.00	0.00	0.00	0.00
पिथौरागढ़	जिलाधिकारी	450.00	350.00	100.00	850.00	750.00	100.00	200.00	150.00	50.00	0.00	0.00	0.00
चम्पावत	जिलाधिकारी	125.00	0.00	125.00	128.00	0.00	128.00	0.00	0.00	0.00	0.00	0.00	0.00
बागेश्वर	जिलाधिकारी	0.00	0.00	0.00	0.00	0.00	0.00	600.00	505.00	95.00	0.00	0.00	0.00
देहरादून	मुख्य राजस्व आयुक्त	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	496.00	435.00	61.00
योग		5150.00	4002.00	1148.00	6455.00	5175.00	1280.00	2899.00	1310.00	1589.00	496.00	435.00	61.00
कुल व्यय		5150.00	5150.00	0.00	6455.00	6455.00	0.00	2899.00	2899.00		496.00	496.00	0.00
(स) अवशेष (ब–अ)		0.00	1148.00	-1148.00	0.00	1280.00	-1280.00	0.00	1589.00	-1589.00	0.00	61.00	-61.00

क्र0सं0	पैट्रोल/वाहनों का अनुरक्षण	साज–सज्जा/सामग्री क्रय	विद्युत /जलकर	कानूनी पुस्तकें क्रय हेतु	योग
	4650.00	6005.00	2625.00	496.00	13776.00
	500.00	450.00	274.00	0.00	1224.00
बजट प्राविधान मूल	5150.00	6455.00	2899.00	496.00	15000.00
आवंटित धनराशि के सापेक्ष व्यय	4002.00	5175.00	1310.00	435.00	10922.00
बचत/व्ययाधिक्य	1148.00	1280.00	1589.00	61.00	4078.00

कार्यालय मुख्य राजस्व आयुक्त, उत्तराखण्ड देहरादून

वित्तीय वर्ष 2009–10 · आवंटित धनराशि के सापेक्ष अवमुक्त धनराशि एवम बचत पत्र (रूपया हजार मे)

अनुदान संख्या–06 लेखा शीर्षक–2053 जिला प्रशासन–101 आयुक्त अधिष्ठान–03 मुख्य कार्यालय

मद संख्या	कुल अवमुक्त शासन से प्रथम चार माह के लिये	ष माह हेतु शासन से प्राप्त धनराशि	अनुपूरक द्वारा स्वीकृत	पुनर्विनियोग	कुल आवंटन	वित्तीय वर्ष 2009-10 का वास्तविक व्यय	अवशेष / व्याधिक्य 2009-10(स्वी० कुल धनराशि के सापेक्ष)	औचित्य
01– वेतन	3333.00	6667.00	900.00	0.00	10900.00	10624.00	276.00	0.00
02– मजदूरी	33.00	67.00	0.00	0.00	100.00	53.00	47.00	0.00
03–महंगाई भत्ता	733.00	1767.00	150.00	0.00	2650.00	2177.00	473.00	0.00
04–यात्रा व्यय	133.00	267.00	0.00	0.00	400.00	290.00	110.00	0.00
05–स्था0यात्रा व्यय	17.00	33.00	0.00	0.00	50.00	16.00	34.00	0.00
06– अन्य भत्ता	367.00	1133.00	0.00	0.00	1500.00	667.00	833.00	0.00
07– मानदेय	17.00	33.00	0.00	0.00	50.00	44.00	6.00	0.00
08–कार्यालय व्यय	333.00	667.00	0.00	0.00	1000.00	978.00	22.00	0.00
09–विद्युत व्यय	100.00	200.00	0.00	0.00	300.00	250.00	50.00	0.00
10– जलकर/ जल प्रभाग	33.00	67.00	0.00	0.00	100.00	76.00	24.00	0.00
11–लेखन सामग्री और फार्मो की छपाई	167.00	233.00	0.00	0.00	400.00	237.00	163.00	0.00
12– कार्या0 फर्नीचर एवं उपकरण	167.00	333.00	0.00	0.00	500.00	500.00	0.00	0.00
13–टेलीफोन पर व्यय	100.00	400.00	0.00	0.00	500.00	240.00	260.00	0.00
14. मोटर कारों का कय	0.00	500.00	0.00	-500.00	0.00	0.00	0.00	0.00
15–गाड़ियों का अनु0	333.00	667.00	0.00	0.00	1000.00	691.00	309.00	0.00
17–किराया,उपशुल्क	50.00	50.00	0.00	0.00	100.00	48.00	52.00	0.00
25– लघु निर्माण	67.00	133.00	0.00	0.00	200.00	200.00	0.00	0.00
27–चिकि0व्यय प्रति0	100.00	0.00	0.00	0.00	100.00	92.00	8.00	0.00
29–अनुरक्षण	167.00	333.00	0.00	0.00	500.00	500.00	0.00	0.00
42– अन्य व्यय	17.00	33.00	0.00	0.00	50.00	0.00	50.00	0.00
45– अवकाश यात्रा व्यय	17.00	33.00	0.00	0.00	50.00	46.00	4.00	0.00
46–कम्प्यूटर क्रय	33.00	67.00	0.00	0.00	100.00	100.00	0.00	0.00
47–कम्प्यूटर अनु0 तत्संबंधी स्टेशनरी का	100.00	0.00	0.00	0.00	100.00	91.00	9.00	0.00
48–महंगाई वेतन	0.00	1.00	10.00	0.00	11.00	0.00	11.00	0.00
योग :–	6417.00	13684.00	1060.00	-500.00	20661.00	17920.00	2741.00	0.00
Allotment Pay- Ist inst	*5199.00*	*Sanction vide G.O. no-696/XVIII(1)/2009-1(17) Dt 01.04.09 From Revenue Deptt*						
Allotment otherthen Pay	*1218.00*	*Sanction vide G.O. no-908/XVIII(1)/2009-1(17) Dt 02.06.09 From Revenue Deptt*						
Allotment Pay- iind inst	*11052.00*	*Sanction vide G.O. no-1299/XVIII(1)/2009-1(17) Dt 03.08.09 From Revenue Deptt*						
Allotment otherthen Pay	*2632.00*	*Sanction vide G.O. no-1394/XVIII(1)/2009-1(17) Dt 09.09.09 From Revenue Deptt*						
Allotment Pay- Item	*1060.00*	*Sanction vide G.O. no-72/XVIII(1)/2010-7(17) Dt 15.01.10 From Revenue Deptt*						
Total	21161.00							

कार्यालय मुख्य राजस्व आयुक्त, उत्तराखण्ड, देहरादून

वित्तीय वर्ष 2009–10– आवंटित धनराशि के सापेक्ष अवमुक्त धनराशि एवम बचत पत्र (रूपया हजार में)

अनुदान संख्या–06 लेखा शीर्षक–2053 जिला प्रशासन–094–अन्य स्था0–03–राजस्व पुलिस एंव भूलेख प्रशिक्षण केन्द्र

मद संख्या	कुल अवमुक्त शासन से प्रथम चार माह के लिये	ेष माह हेतु शासन से प्राप्त धनराशि	अनुपूरक द्वारा स्वीकृत	कुल आवंटन	वित्तीय वर्ष 2009 10 का वास्तविक व्यय	अवशेष / व्याधिक्य 2009–10(स्वीकृत धनराशि के सापेक्ष)	औचित्य
01– वेतन	1000.00	1000.00	0.00	2000.00	1940.00	60.00	0.00
02– मजदूरी	0.00	0.00	0.00	0.00	0.00	0.00	0.00
03–महंगाई भत्ता	220.00	280.00	0.00	500.00	402.00	98.00	0.00
04–यात्रा व्यय	17.00	33.00	0.00	50.00	35.00	15.00	0.00
05–स्था0यात्रा व्यय	17.00	33.00	0.00	50.00	40.00	10.00	0.00
06– अन्य भत्ता	110.00	190.00	0.00	300.00	144.00	156.00	0.00
07– मानदेय	33.00	67.00	0.00	100.00	100.00	0.00	0.00
08–कार्यालय व्यय	67.00	133.00	0.00	200.00	199.00	1.00	0.00
09–विद्युत व्यय	33.00	67.00	0.00	100.00	99.00	1.00	0.00
10– जलकर / जल प्रभाग	17.00	33.00	0.00	50.00	50.00	0.00	0.00
11–लेखन सामग्री और फार्मो की छपाई	3.00	7.00	0.00	10.00	10.00	0.00	0.00
12– कार्या0 फर्नीचर एवं उपकरण	17.00	33.00	0.00	50.00	47.00	3.00	0.00
13–टेलीफोन पर व्यय	17.00	33.00	0.00	50.00	5.00	45.00	0.00
15–गाड़ियों का अनु0	20.00	80.00	0.00	100.00	100.00	0.00	0.00
17– किराया / उपशुल्क और कर सामित्व	0.00	1.00	100.00	101.00	100.00	1.00	0.00
22.आतिथ्य व्यय	17.00	33.00	0.00	50.00	0.00	50.00	0.00
27–चिकित्सा व्यय	33.00	67.00	0.00	100.00	0.00	100.00	0.00
42–अन्य व्यय	7.00	13.00	0.00	20.00	11.00	9.00	0.00
45– अवकाश यात्रा व्यय	17.00	33.00	0.00	50.00	0.00	50.00	0.00
46–कम्प्यूटर कय	17.00	33.00	0.00	50.00	27.00	23.00	0.00
47–कम्प्यूटर अनु0 तत्संबंधी स्टेशनरी	7.00	13.00	0.00	20.00	13.00	7.00	0.00
48–महंगाई वेतन	0.00	1.00	0.00	1.00	0.00	1.00	0.00
योग :–	1669.00	2183.00	100.00	3952.00	3322.00	630.00	0.00

Allotment Pay- Ist inst 1457.00 *Sanction vide G.O. no-696/XVIII(1)/2009-1(17) Dt 01.04.09 From Revenue Deptt*

Allotment otherthen Pay 212.00 *Sanction vide G.O. no-908/XVIII(1)/2009-1(17) Dt 02.06.09 From Revenue Deptt*

Allotment Pay- iind inst 1765.00 *Sanction vide G.O. no-1299/XVIII(1)/2009-1(17) Dt 03.08.09 From Revenue Deptt*

Allotment otherthen Pay 418.00 *Sanction vide G.O. no-1394/XVIII(1)/2009-1(17) Dt 09.09.09 From Revenue Deptt*

कार्यालय मुख्य राजस्व आयुक्त, उत्तराखण्ड, देहरादून

वित्तीय वर्ष 2009–10– आवंटित धनराशि के सापेक्ष अवमुक्त धनराशि एवम बचत पत्र (रूपया हजार में)

अनुदान संख्या–06 लेखा शीर्षक–2029 भू राजस्व–001–निदेशन तथा प्रशासन–03–भूमि अध्याप्ति सामान्य व्यय

मद संख्या	कुल अवमुक्त शासन से प्रथम चार माह के लिये	ष माह हेतु शासन से प्राप्त धनराशि	अनुपूरक द्वारा स्वीकृत	पुर्नविनियोग (प्रथम बार)	कुल आवंटन	वित्तीय वर्ष 2009 10 का वास्तविक व्यय	अवशेष / व्याधिक्य 2009–10(स्वीकृत धनराशि के सापेक्ष)	औचित्य
01– वेतन	5333.00	10667.00	3000.00	1700.00	20700.00	19385.00	1315.00	0.00
02– मजदूरी	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
03–महंगाई भत्ता	1173.00	2827.00	0.00	300.00	4300.00	4070.00	230.00	0.00
04–यात्रा व्यय	133.00	267.00	0.00	0.00	400.00	300.00	100.00	0.00
05–स्था0यात्रा व्यय	33.00	67.00	0.00	0.00	100.00	75.00	25.00	0.00
06– अन्य भत्ता	587.00	1813.00	0.00	100.00	2500.00	1556.00	944.00	0.00
07– मानदेय	17.00	33.00	0.00	0.00	50.00	50.00	0.00	0.00
08–कार्यालय व्यय	167.00	333.00	0.00	0.00	500.00	394.00	106.00	0.00
09–विद्युत व्यय	17.00	13.00	0.00	0.00	30.00	19.00	11.00	0.00
10– जलकर / जल प्रभाग	17.00	33.00	0.00	0.00	50.00	7.00	43.00	0.00
11–लेखन सामग्री और फार्मो की	50.00	100.00	0.00	0.00	150.00	103.00	47.00	0.00
12– कार्या0 फर्नीचर एवं उपकरण	67.00	133.00	0.00	0.00	200.00	148.00	52.00	0.00
13–टेलीफोन पर व्यय	33.00	67.00	0.00	0.00	100.00	15.00	85.00	0.00
15–गाडियों का अनु0	33.00	17.00	0.00	0.00	50.00	0.00	50.00	0.00
17–किराया,उपशुल्क	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25– लघु निर्माण	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27–चिकि0व्यय प्रति0	100.00	200.00	0.00	0.00	300.00	165.00	135.00	0.00
29–अनुरक्षण	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
42– अन्य व्यय	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
45– अवकाश यात्रा व्यय	17.00	33.00	0.00	0.00	50.00	0.00	50.00	0.00
46–कम्प्यूटर क्रय	33.00	67.00	0.00	0.00	100.00	90.00	10.00	0.00
47–कम्प्यूटर अनु0 तत्संबंधी	33.00	67.00	0.00	0.00	100.00	46.00	54.00	0.00
48–महंगाई वेतन	1.00	0.00	40.00	0.00	41.00	0.00	41.00	0.00
योग	7844.00	16737.00	3040.00	2100.00	29721.00	26423.00	3298.00	0.00

Allotment Pay- Ist inst	7294.00	*Sanction vide G.O. no-696/XVIII(1)/2009-1(17) Dt 01.04.09 From Revenue Deptt*
Allotment otherthen Pay	550.00	*Sanction vide G.O. no-908/XVIII(1)/2009-1(17) Dt 02.06.09 From Revenue Deptt*
Allotment Pay- iind inst	15637.00	*Sanction vide G.O. no-1299/XVIII(1)/2009-1(17) Dt 03.08.09 From Revenue Deptt*
Allotment otherthen Pay	1100.00	*Sanction vide G.O. no-1394/XVIII(1)/2009-1(17) Dt 09.09.09 From Revenue Deptt*
Allotment Pay item	3040.00	*Sanction vide G.O. no-72/XVIII(1)/2010-7(17) Dt 15.01.10 From Revenue Deptt*
Total	27621.00	*Sanction vide G.O. no-1394/XVIII(1)/2009-1(17) Dt 09.09.09 From Revenue Deptt*

कार्यालय मुख्य राजस्व आयुक्त, उत्तराखण्ड, देहरादून

वित्तीय वर्ष 2009- 10- आवंटित धनराशि के सापेक्ष अवमुक्त धनराशि एवम बचत पत्र (रूपया हजार में)

अनुदान संख्या -06 लेखा शीर्षक- 2029 -भू -राजस्व- 103 -भू- अभिलेख -03 अधिष्ठान व्यय

मद सख्या	कुल अवमुक्त शासन से प्रथम चार माह के लिये	षि माह हेतु शासन से प्राप्त धनराशि	अनुपूरक द्वारा स्वीकृत	पुर्नविनियोग (प्रथम बार)	कुल आवंटन	वित्तीय वर्ष 2009.10 का वास्तविक व्यय	अवशेष / व्याधिक्य 2009-10(स्वीकृत धनराशि के सापेक्ष)
01- वेतन	146667.00	303333.00	50000.00	0.00	500000.00	482697.00	17303.00
02- मजदूरी	33.00	67.00	0.00	0.00	100.00	0.00	100.00
03-महंगाई भत्ता	32267.00	80233.00	0.00	0.00	112500.00	98222.00	14278.00
04-यात्रा व्यय	1000.00	2000.00	0.00	0.00	3000.00	2412.00	588.00
05-स्था0यात्रा व्यय	133.00	267.00	0.00	0.00	400.00	277.00	123.00
06- अन्य भत्ता	16133.00	51367.00	0.00	-2100.00	65400.00	41366.00	24034.00
07- मानदेय	33.00	67.00	0.00	0.00	100.00	44.00	56.00
08-कार्यालय व्यय	833.00	1167.00	0.00	0.00	2000.00	1841.00	159.00
09-विद्युत व्यय	167.00	333.00	0.00	0.00	500.00	370.00	130.00
10- जलकर / जल प्रभाग	17.00	33.00	0.00	0.00	50.00	50.00	0.00
11-लेखन सामग्री और	167.00	333.00	0.00	0.00	500.00	435.00	65.00
12- कार्या0 फर्नीचर एवं	333.00	667.00	0.00	0.00	1000.00	819.00	181.00
13-टेलीफोन पर व्यय	67.00	3.00	0.00	0.00	70.00	28.00	42.00
14. मोटर कारों का कय	28.00	972.00	0.00	0.00	1000.00	989.00	11.00
15-गाड़ियों का अनु0	333.00	667.00	0.00	0.00	1000.00	969.00	31.00
17-किराया,उपशुल्क	67.00	133.00	0.00	0.00	200.00	172.00	28.00
20-सहा0अनु0 / अंशदान /	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25- लघु निर्माण	333.00	667.00	0.00	0.00	1000.00	981.00	19.00
27-चिकि0व्यय प्रति0	500.00	1000.00	0.00	0.00	1500.00	1276.00	224.00
29-अनुरक्षण	333.00	667.00	0.00	0.00	1000.00	1000.00	0.00
42- अन्य व्यय	33.00	167.00	0.00	0.00	200.00	196.00	4.00
45- अवकाश यात्रा व्यय	33.00	67.00	0.00	0.00	100.00	0.00	100.00
46-कम्प्यूटर क्रय	167.00	333.00	0.00	0.00	500.00	0.00	500.00
47-कम्प्यूटर अनु0 तत्संबंधी	333.00	367.00	0.00	0.00	700.00	475.00	225.00
48-महंगाई वेतन	1.00	0.00	40.00	0.00	41.00	266.00	-225.00
योग --	200011.00	444910.00	50040.00	-2100.00	692861.00	634885.00	57976.00
						0.00	0.00

Allotment Pay- Ist ins	196285.00	Sanction vide G.O. no-696/XVIII(1)/2009-1(17) Dt 01.04.09 From Reven
Allotment otherthen I	3726.00	Sanction vide G.O. no-908/XVIII(1)/2009-1(17) Dt 02.06.09 From Reven
Allotment Pay- iind ir	437336.00	Sanction vide G.O. no-1299/XVIII(1)/2009-1(17) Dt 03.08.09 From Revei
Allotment otherthen I	7574.00	*Sanction vide G.O. no-1394/XVIII(1)/2009-1(17) Dt 09.09.09 From Revenue Deptt*
Allotment Pay item	50040.00	*Sanction vide G.O. no-72/XVIII(1)/2010-7(17) Dt 15.01.10 From Revenu*
Total	694961	

कार्यालय मुख्य राजस्व आयुक्त, उत्तराखण्ड, देहरादून

वित्तीय वर्ष 2009-10- आवंटित धनराशि के सापेक्ष अवमुक्त धनराशि एवम बचत पत्र (रूपया हजार में)

अनुदान संख्या--06 लेखा शीर्षक--2029--भू-राजस्व--800--अन्य व्यय--03 खेतो की चकबन्दी--0302--जिला अधिष्ठान

मद संख्या	कुल अवमुक्त शासन से प्रथम चार माह के लिये	ष माह हेतु शासन से प्राप्त धनराशि	अनुपूरक द्वारा स्वीकृत	पुर्नविनियोग	कुल आवंटन	वित्तीय वर्ष 2009 10 का वास्तविक व्यय	अवशेष / व्यायित य 2009 10(स्वीकृत धनराशि के सापेक्ष)	औचित्य
01– वेतन	8333.00	16667.00	4000.00	600.00	29600.00	29588.00	12.00	
02– मजदूरी	0.00	100.00	0.00	0.00	100.00	0.00	100.00	
03–महंगाई भत्ता	1833.00	4417.00	400.00	600.00	7250.00	7065.00	185.00	
04–यात्रा व्यय	33.00	67.00	0.00	0.00	100.00	67.00	33.00	
05–स्था0यात्रा व्यय	17.00	33.00	0.00	0.00	50.00	17.00	33.00	
06– अन्य भत्ता	917.00	2833.00	0.00	-1200.00	2550.00	2066.00	484.00	
07– मानदेय	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
08–कार्यालय व्यय	67.00	133.00	0.00	0.00	200.00	73.00	127.00	
09–विद्युत व्यय	17.00	33.00	0.00	0.00	50.00	0.00	50.00	
10– जलकर / जल प्रभाग	3.00	7.00	0.00	0.00	10.00	0.00	10.00	
11–लेखन सामग्री और फार्मो	33.00	67.00	0.00	0.00	100.00	73.00	27.00	
12– कार्या0 फर्नीचर एवं	33.00	67.00	0.00	0.00	100.00	77.00	23.00	
13–टेलीफोन पर व्यय	17.00	33.00	0.00	0.00	50.00	0.00	50.00	
15–गाड़ियों का अनु0	67.00	133.00	0.00	0.00	200.00	139.00	61.00	
17–किराया,उपशुल्क	67.00	133.00	0.00	0.00	200.00	197.00	3.00	
27–चिकि0व्यय प्रति0	100.00	200.00	0.00	0.00	300.00	121.00	179.00	
42– अन्य व्यय	17.00	33.00	0.00	0.00	50.00	0.00	50.00	
45– अवकाश यात्रा व्यय	1.00	0.00	0.00	0.00	1.00	0.00	1.00	
46–कम्प्यूटर क्रय	17.00	33.00	0.00	0.00	50.00	0.00	50.00	
47–कम्प्यूटर अनु0 तत्संबंधी	17.00	33.00	0.00	0.00	50.00	7.00	43.00	
48–महंगाई वेतन	0.00	1.00	0.00	0.00	1.00	0.00	1.00	
योग :–	11589.00	25023.00	4400.00	0.00	41012.00	39490.00	1522.00	

Allotment Pay- Ist inst	11371.00	***Sanction vide G.O. no-696/XVIII(1)/2009-1(17) Dt 01.04.09 From Revenue Deptt***
Allotment otherthen Pay	218.00	***Sanction vide G.O. no-908/XVIII(1)/2009-1(17) Dt 02.06.09 From Revenue Deptt***
Allotment Pay- iind inst	24590.00	***Sanction vide G.O. no-1299/XVIII(1)/2009-1(17) Dt 03.08.09 From Revenue Deptt***
Allotment otherthen Pay	433.00	***Sanction vide G.O. no-1393/XVIII(1)/2009-1(17) Dt 09.09.09 From Revenue Deptt***
Allotment otherthen Pay	4400.00	***Sanction vide G.O. no-72/XVIII(1)/2010-7(17) Dt 15.01.10 From Revenue Deptt***

कार्यालय मुख्य राजस्व आयुक्त, उत्तराखण्ड, देहरादून

वित्तीय वर्ष 2009–10– आवंटित धनराशि के सापेक्ष अवमुक्त धनराशि एवम बचत पत्र (रूपया हजार मे)

अनुदान संख्या–06 लेखा शीर्षक–2029-मू-राजस्व-101-संग्रह अधिष्ठान-03-मू-अभिलेख(मालगुजारी) तकावी नहर तथा अन्य प्रकीर्ण सरकारी देय

मद संख्या	कुल अवमुक्त शासन से प्रथम चार माह के लिये	षि माह हेतु शासन से प्राप्त धनराशि	अनुपूरक द्वारा स्वीकृत	पुर्नविनियोग	कुल आवंटन	वित्तीय वर्ष 2009.10 का वास्तविक व्यय	अवशेष / व्याधिक्य 2009-10(स्वीकृत धनराशि के सापेक्ष)
01– वेतन	40000.00	90000.00	20000.00	7500.00	157500.00	154096.00	3404.00
02– मजदूरी	0.00	0.00	0.00	0.00	0.00	0.00	0.00
03–महंगाई भत्ता	8800.00	23700.00	0.00	2500.00	35000.00	32265.00	2735.00
04–यात्रा व्यय	167.00	333.00	0.00	0.00	500.00	331.00	169.00
05–स्था0यात्रा व्यय	67.00	133.00	0.00	0.00	200.00	26.00	174.00
06– अन्य भत्ता	4400.00	15100.00	0.00	1800.00	21300.00	9700.00	11600.00
07– मानदेय	0.00	0.00	0.00	0.00	0.00	0.00	0.00
08–कार्यालय व्यय	333.00	667.00	0.00	0.00	1000.00	939.00	61.00
09–विद्युत व्यय	67.00	33.00	0.00	0.00	100.00	0.00	100.00
10– जलकर / जल प्रभाग	17.00	33.00	0.00	0.00	50.00	0.00	50.00
11–लेखन सामग्री और फार्मो की छपाई	133.00	467.00	0.00	0.00	600.00	549.00	51.00
12– कार्या0 फर्नीचर एवं	67.00	133.00	0.00	0.00	200.00	200.00	0.00
13–टेलीफोन पर व्यय	17.00	33.00	0.00	0.00	50.00	0.00	50.00
15–गाड़ियों का अनु0	67.00	133.00	0.00	0.00	200.00	196.00	4.00
17–किराया उपशुल्क	1.00	0.00	0.00	0.00	1.00	0.00	1.00
20–सहा0अनु0 / अंशदान / राज्य	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25– लघु निर्माण	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27–चिकि0व्यय प्रति0	67.00	133.00	0.00	200.00	400.00	318.00	82.00
29–अनुरक्षण	0.00	0.00	0.00	0.00	0.00	0.00	0.00
42– अन्य व्यय	33.00	67.00	0.00	0.00	100.00	100.00	0.00
45– अवकाश यात्रा व्यय	33.00	67.00	0.00	0.00	100.00	0.00	100.00
46–कम्प्यूटर क्रय	33.00	67.00	0.00	0.00	100.00	100.00	0.00
47–कम्प्यूटर अनु0 तत्संबंधी स्टेशनरी का क्रय	67.00	133.00	0.00	0.00	200.00	187.00	13.00
48–महंगाई वेतन	1.00	0.00	70.00	0.00	71.00	4.00	67.00
योग	54370.00	131232.00	20070.00	12000.00	217672.00	199011.00	18661.00

Allotment Pay- Ist inst	53470.00	***Sanction vide G.O. no-696/XVIII(1)/2009-1(17) Dt 01.04.09 From Revenue Deptt***
Allotment otherthen Pay	900.00	***Sanction vide G.O. no-908/XVIII(1)/2009-1(17) Dt 02.06.09 From Revenue Deptt***
Allotment Pay- iind inst	129232.00	***Sanction vide G.O. no-1299/XVIII(1)/2009-1(17) Dt 03.08.09 From Revenue Deptt***
Allotment otherthen Pay	2000.00	*Sanction vide G.O. no-1399/XVIII(1)/2009-1(17) Dt 09.09.09 From Revenue Deptt*
Allotment Pay item	20070.00	
Total	205672.00	

कार्यालय मुख्य राजस्व आयुक्त, उत्तराखण्ड, देहरादून

वित्तीय वर्ष 2009–10— आवंटित धनराशि के सापेक्ष अवमुक्त धनराशि एवम बचत पत्र (रूपया हजार में)

अनुदान संख्या–06 लेखा शीर्षक–2029–भू–राजस्व–001–निदेशन तथा प्रशासन–04–राजस्व आयुक्त अधिष्ठान–00

मद संख्या	कुल अवमुक्त शासन से प्रथम चार माह के लिये	ष माह हेतु शासन से प्राप्त धनराशि	अनुपूरक द्वारा स्वीकृत	पुर्नविनियोग	कुल आवंटन	वित्तीय वर्ष 2009 10 का वास्तविक व्यय	अवशेष / व्याधिक्य 2009 10(स्वीकृत धनराशि के सापेक्ष)	औचित्य
01– वेतन	2000.00	5500.00	150.00	0.00	7650.00	7593.00	57.00	0.00
02– मजदूरी	17.00	83.00	0.00	100.00	200.00	199.00	1.00	0.00
03–महंगाई भत्ता	440.00	1460.00	40.00	0.00	1940.00	1607.00	333.00	0.00
04–यात्रा व्यय	50.00	100.00	0.00	0.00	150.00	90.00	60.00	0.00
05–स्था0यात्रा व्यय	17.00	33.00	0.00	0.00	50.00	29.00	21.00	0.00
06– अन्य भत्ता	220.00	905.00	0.00	0.00	1125.00	893.00	232.00	0.00
07– मानदेय	3.00	7.00	0.00	0.00	10.00	10.00	0.00	0.00
08–कार्यालय व्यय	50.00	150.00	0.00	100.00	300.00	299.00	1.00	0.00
09–विद्युत व्यय	33.00	67.00	100.00	0.00	200.00	40.00	160.00	0.00
10– जलकर / जल प्रभाग	10.00	20.00	0.00	0.00	30.00	5.00	25.00	0.00
11–लेखन सामग्री और फार्मो की छपाई	33.00	67.00	0.00	0.00	100.00	92.00	8.00	0.00
12– कार्या0 फर्नीचर एवं उपकरण	67.00	133.00	200.00	500.00	900.00	883.00	17.00	0.00
13–टेलीफोन पर व्यय	67.00	133.00	0.00	0.00	200.00	137.00	63.00	0.00
15–गाड़ियों का अनु0	167.00	333.00	0.00	0.00	500.00	499.00	1.00	0.00
16–व्यवसायिक तथा विशे0	0.00	1.00	0.00	275.00	276.00	275.00	1.00	0.00
18–प्रकाशन	17.00	33.00	0.00	0.00	50.00	46.00	4.00	0.00
19. विज्ञापन व्यय	0.00	1.00	0.00	0.00	1.00	0.00	1.00	0.00
22..आतिथ्य व्यय	7.00	13.00	0.00	0.00	20.00	13.00	7.00	0.00
27–चिकि0व्यय प्रति0	100.00	500.00	0.00	-275.00	325.00	120.00	205.00	0.00
45– अवकाश यात्रा व्यय	33.00	67.00	0.00	0.00	100.00	0.00	100.00	0.00
46–कम्प्यूटर कय	33.00	67.00	0.00	0.00	100.00	93.00	7.00	0.00
47–कम्प्यूटर अनु0 तत्संबंधी स्टेशनरी का	33.00	67.00	0.00	0.00	100.00	99.00	1.00	0.00
48–महंगाई वेतन	0.00	1.00	10.00	0.00	11.00	35.00	-24.00	0.00
योग —	3397.00	9741.00	500.00	700.00	14338.00	13057.00	1281.00	0.00

Allotment Pay- Ist inst	3054.00	Sanction vide G.O. no-696/XVIII(1)/2009-1(17) Dt 01.04.09 From Revenue Deptt
Allotment otherthen Pay	343.00	Sanction vide G.O. no-908/XVIII(1)/2009-1(17) Dt 02.06.09 From Revenue Deptt
Allotment Pay- iind inst	9002.00	Sanction vide G.O. no-1299/XVIII(1)/2009-1(17) Dt 03.08.09 From Revenue Deptt
Allotment otherthen Pay	739.00	Sanction vide G.O. no-1299/XVIII(1)/2009-1(17) Dt 03.08.09 From Revenue Deptt
Allotment Suplymentry	300.00	*Sanction vide G.O. no-72/XVIII(1)/2010-7(17) Dt 15.01.10 From Revenue Deptt*
Allotment Suplymentry	200.00	*Sanction vide G.O. no-187/XVIII(1)/2010-7(17) Dt 5.02.10 From Revenue Deptt*
Re-Apropriation	700.00	*Sanction vide G.O. no-296XVIII(1)/2010-7(17) Dt 23/03/2010 From Revenue Deptt*
	14338.00	

कार्यालय मुख्य राजस्व आयुक्त, उत्तराखण्ड, देहरादून

वित्तीय वर्ष 2009–10– आवंटित धनराशि के सापेक्ष अवमुक्त धनराशि एवम बचत पत्र (रूपया हजार में)

अनुदान संख्या–06 लेखा शीर्षक–2029–भू–राजस्व–001–निदेशन तथा प्रशासन–04–राजस्व आयुक्त अधिष्ठान–00

मद संख्या	कुल अवमुक्त शासन से प्रथम चार माह के लिये	षि माह हेतु शासन से प्राप्त धनराशि	अनुपूरक द्वारा स्वीकृत	पुर्नविनियोग	कुल आवंटन	वित्तीय वर्ष 2009 10 का वास्तविक व्यय	अवशेष / व्याधिक्य 2009–10(स्वीकृत धनराशि के सापेक्ष)	औचित्य
01– वेतन	2000.00	5500.00	150.00	0.00	7650.00	7593.00	57.00	0.00
02– मजदूरी	17.00	83.00	0.00	100.00	200.00	199.00	1.00	0.00
03–महंगाई भत्ता	440.00	1460.00	40.00	0.00	1940.00	1607.00	333.00	0.00
04–यात्रा व्यय	50.00	100.00	0.00	0.00	150.00	90.00	60.00	0.00
05–स्था0यात्रा व्यय	17.00	33.00	0.00	0.00	50.00	29.00	21.00	0.00
06– अन्य भत्ता	220.00	905.00	0.00	0.00	1125.00	893.00	232.00	0.00
07– मानदेय	3.00	7.00	0.00	0.00	10.00	10.00	0.00	0.00
08–कार्यालय व्यय	50.00	150.00	0.00	100.00	300.00	299.00	1.00	0.00
09–विद्युत व्यय	33.00	67.00	100.00	0.00	200.00	40.00	160.00	0.00
10– जलकर/ जल प्रभाग	10.00	20.00	0.00	0.00	30.00	5.00	25.00	0.00
11–लेखन सामग्री और फार्मो की छपाई	33.00	67.00	0.00	0.00	100.00	92.00	8.00	0.00
12– कार्या0 फर्नीचर एवं उपकरण	67.00	133.00	200.00	500.00	900.00	883.00	17.00	0.00
13–टेलीफोन पर व्यय	67.00	133.00	0.00	0.00	200.00	137.00	63.00	0.00
15–गाड़ियों का अनु0	167.00	333.00	0.00	0.00	500.00	499.00	1.00	0.00
16–व्यवसायिक तथा विशे॰	0.00	1.00	0.00	275.00	276.00	275.00	1.00	0.00
18–प्रकाशन	17.00	33.00	0.00	0.00	50.00	46.00	4.00	0.00
19. विज्ञापन व्यय	0.00	1.00	0.00	0.00	1.00	0.00	1.00	0.00
22..आतिथ्य व्यय	7.00	13.00	0.00	0.00	20.00	13.00	7.00	0.00
27–चिकि0व्यय प्रति0	100.00	500.00	0.00	-275.00	325.00	120.00	205.00	0.00
45– अवकाश यात्रा व्यय	33.00	67.00	0.00	0.00	100.00	0.00	100.00	0.00
46–कम्प्यूटर क्रय	33.00	67.00	0.00	0.00	100.00	93.00	7.00	0.00
47–कम्प्यूटर अनु0 तत्संबंधी स्टेशनरी का	33.00	67.00	0.00	0.00	100.00	99.00	1.00	0.00
48–महंगाई वेतन	0.00	1.00	10.00	0.00	11.00	35.00	-24.00	0.00
योग	3397.00	9741.00	500.00	700.00	14338.00	13057.00	1281.00	0.00

Allotment Pay- Ist inst	3054.00	Sanction vide G.O no-696/XVIII(1)/2009-1(17) Dt 01.04.09 From Revenue Deptt
Allotment otherthen Pay	343.00	Sanction vide G.O. no-908/XVIII(1)/2009-1(17) Dt 02.06.09 From Revenue Deptt
Allotment Pay- iind inst	9002.00	Sanction vide G.O. no-1299/XVIII(1)/2009-1(17) Dt 03.08.09 From Revenue Deptt
Allotment otherthen Pay	739.00	Sanction vide G.O. no-1299/XVIII(1)/2009-1(17) Dt 03.08.09 From Revenue Deptt
Allotment Suplymentry	300.00	*Sanction vide G.O. no-72/XVIII(1)/2010-7(17) Dt 15.01.10 From Revenue Deptt*
Allotment Suplymentry	200.00	*Sanction vide G.O no-187/XVIII(1)/2010-7(17) Dt 5.02.10 From Revenue Deptt*
Re-Apropriation	700.00	*Sanction vide G O. no-296XVIII(1)/2010-7(17) Dt 23/03/2010 From Revenue Deptt*
	14338.00	

कार्यालय मुख्य राजस्व आयुक्त, उत्तराखण्ड, देहरादून

वित्तीय वर्ष 2006 07 आवंटित धनराशि के सापेक्ष अवमुक्त धनराशि का विवरण दिनांक 31 / 03 / 2007 (धनराशि रूपये हजार में)

अनुदान संख्या 06 लेखा शीर्षक -2053 जिला प्रशासन -093- जिला स्थापनायें 03 कलेक्ट्री स्थापना

मद संख्या	प्रशासनिक बिभाग के द्वारा अवमुक्त	अनुपूरक द्वारा स्वीकृत	पुर्नविनियोग	कुल स्वीकृत धनराशि का योग	आहरण अधिकारियों को अवमुक्त	शासन से स्वीकृत के सापेक्ष अवशेष	वित्तीय वर्ष 2006 07 में कुल व्यय	शासन से स्वीकृत के सापेक्ष बचत / व्ययाधिक्य
01 वेतन	160000.00	0.00	-21000.00	139000.00	119550.00	19450.00	115496.00	23504.00
02 मजदूरी	2000.00	10000.00	0.00	12000.00	11989.00	11.00	9698.00	2302.00
03 महगाई भत्ता	67200.00	0.00	0.00	67200.00	48500.00	18700.00	45924.00	21276.00
04 यात्रा व्यय	3800.00	0.00	0.00	3800.00	3800.00	0.00	3758.00	42.00
05–स्था0यात्रा व्यय	650.00	500.00	0.00	1150.00	1200.00	-50.00	983.00	167.00
06– अन्य भत्ता	17600.00	0.00	0.00	17600.00	21575.00	-3975.00	10133.00	7467.00
07– मानदेय	100.00	0.00	0.00	100.00	95.00	5.00	50.00	50.00
08–कार्यालय व्यय	6500.00	1000.00	5000.00	12500.00	12500.00	0.00	12398.00	102.00
09–विद्युत व्यय	4500.00	0.00	0.00	4500.00	4500.00	0.00	3387.00	1113.00
10– जलकर/ जल प्रभाग	500.00	0.00	0.00	500.00	500.00	0.00	395.00	105.00
11–लेखन सामग्री और फार्मो की	2000.00	0.00	0.00	2000.00	2000.00	0.00	1972.00	28.00
12– कार्या0 फर्नीचर एवं उपकरण	3000.00	1000.00	0.00	4000.00	3900.00	100.00	3879.00	121.00
13–टेलीफोन पर व्यय	5000.00	0.00	0.00	5000.00	5035.00	-35.00	4709.00	291.00
14–मोटर कारों का कय	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15–गाड़ियों का अनु0	15000.00	5000.00	5000.00	25000.00	25100.00	-100.00	25094.00	-94.00
16–व्यवसायिक तथा विशे०	1.00	0.00	0.00	1.00	0.00	1.00	0.00	1.00
17–किराया,उपशुल्क	500.00	0.00	0.00	500.00	492.00	8.00	491.00	9.00
22.आथित्य व्यय	3000.00	0.00	6000.00	9000.00	9000.00	0.00	9000.00	0.00
25– लघु निर्माण	2000.00	0.00	0.00	2000.00	2000.00	0.00	2000.00	0.00
27–चिकि0व्यय प्रति0	3000.00	0.00	0.00	3000.00	2999.00	1.00	2497.00	503.00
29–अनुरक्षण	5000.00	0.00	5000.00	10000.00	10000.00	0.00	10000.00	0.00
42– अन्य व्यय	100.00	500.00	0.00	600.00	600.00	0.00	489.00	111.00
45– अवकाश यात्रा व्यय	100.00	0.00	0.00	100.00	100.00	0.00	93.00	7.00
46–कम्प्यूटर कय	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
47–कम्प्यूटर अनु0 तत्संबंधी	1000.00	500.00	0.00	1500.00	1500.00	0.00	1470.00	30.00
48- महंगाई वेतन	80000.00	0.00	0.00	80000.00	58575.00	21425.00	54546.00	25454.00
योग	382551.00	18500.00	0.00	401051.00	345510.00	55541.00	318462.00	82589.00

Allotment Budget	382551	*Vide Go No- 361 /18(1) Dt 05 May 2006.*
suplymentry	18500	*Vide Go No- 610/18(1) Dt 06 Nov 2006. (Suply Mentry Budget)*
Total	401051	*Re-Propiation Sanxction Vide No Dt 20 March 2007*
Re-Apropriation	21000	*From 01_Pay to 08- Contigency Rs 5000.00.15- Petrol Rs 5000.00 22-Vip Rs 6000.00 And 29- Repairs Of Build*

कार्यालय मुख्य राजस्व आयुक्त, उत्तराखण्ड देहरादून

वित्तीय वर्ष 2006–07– आवंटित धनराशि के सापेक्ष अवमुक्त धनराशि का विवरण दिनांक–31/03/2007 (धनराशि रूपये हजार में)

अनुदान संख्या–06 लेखा शीर्षक–2053 जिला प्रशासन–101 आयुक्त अधिष्ठान–03 मुख्य कार्यालय

मद संख्या	प्रशासनिक विभाग के द्वारा अवमुक्त	अनुपूरक द्वारा स्वीकृत	पुर्नविनियोग	कुल स्वीकृत धनराशि का योग	आहरण अधिकारियों को अवमुक्त	शासन से स्वीकृत के सापेक्ष अवशेष	वित्तीय वर्ष 2006.07 में कुल व्यय	शासन से स्वीकृत के सापेक्ष बचत / व्याधिक्य
01– वेतन	4000.00	0.00	0.00	4000.00	4000.00	0.00	3627.00	373.00
02– मजदूरी	30.00	0.00	0.00	30.00	30.00	0.00	29.00	1.00
03–महंगाई भत्ता	1680.00	0.00	0.00	1680.00	1486.00	194.00	1440.00	240.00
04–यात्रा व्यय	250.00	0.00	100.00	350.00	363.00	-13.00	349.61	0.39
05–स्था0यात्रा व्यय	30.00	0.00	0.00	30.00	30.00	0.00	21.00	9.00
06– अन्य भत्ता	440.00	0.00	0.00	440.00	586.00	-146.00	341.00	99.00
07– मानदेय	10.00	0.00	0.00	10.00	10.00	0.00	5.00	5.00
08–कार्यालय व्यय	600.00	0.00	100.00	700.00	700.00	0.00	700.00	0.00
09–विद्युत व्यय	450.00	0.00	0.00	450.00	438.00	12.00	379.00	71.00
10– जलकर/ जल प्रभाग	100.00	0.00	50.00	150.00	138.00	12.00	138.00	12.00
11–लेखन सामग्री और फार्मो की	150.00	0.00	0.00	150.00	147.00	3.00	147.00	3.00
12– कार्या0 फर्नीचर एवं उपकरण	400.00	0.00	0.00	400.00	475.00	-75.00	368.00	32.00
13–टेलीफोन पर व्यय	360.00	0.00	0.00	360.00	330.00	30.00	267.00	93.00
14. मोटर कारों का कय	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15–गाड़ियों का अनु0	600.00	0.00	200.00	800.00	919.00	-119.00	752.00	48.00
17–किराया,उपशुल्क	100.00	0.00	100.00	200.00	200.00	0.00	187.00	13.00
25– लघु निर्माण	200.00	0.00	0.00	200.00	198.00	2.00	198.00	2.00
27–चिकि0व्यय प्रति0	500.00	0.00	-200.00	300.00	200.00	100.00	95.00	205.00
29–अनुरक्षण	500.00	0.00	0.00	500.00	500.00	0.00	500.00	0.00
42– अन्य व्यय	50.00	0.00	0.00	50.00	50.00	0.00	50.00	0.00
45– अवकाश यात्रा व्यय	600.00	0.00	-350.00	250.00	100.00	150.00	32.00	218.00
46–कम्प्यूटर क्रय		0.00	0.00	0.00	0.00	0.00	0.00	0.00
47–कम्प्यूटर अनु0 तत्संबंधी	300.00	0.00	0.00	300.00	300.00	0.00	300.00	0.00
48–महंगाई वेतन	2000.00	0.00	0.00	2000.00	1996.00	4.00	1733.00	267.00
योग :–	13350.00	0.00	0.00	13350.00	13196.00	154.00	11658.61	1691.39

Allotment Budget *13350.00 Vide Go No- 361 /18(1) Dt 05 May 2006.*

suplymentry *0.00 Vide Go No- 610/18(1) Dt 06 Nov 2006. (Suply Mentry Budget)*

Total *13350.00*

550.00 Re-Apropriation Vide No 71/18(1) Dt 20 March 2007 From 27 -Medical & LTc Head to as above

कार्यालय मुख्य राजस्व आयुक्त, उत्तराखण्ड, देहरादून

वित्तीय वर्ष 2006–07 आवंटित धनराशि के सापेक्ष अवमुक्त धनराशि का विवरण दिनांक– 31/03/2007 (धनराशि रूपये हजार में)

अनुदान संख्या–06 लेखा शीर्षक–2053 जिला प्रशासन–094–अन्य स्था0–03–राजस्व पुलिस एवं भूलेख प्रशिक्षण केन्द्र

मद संख्या	प्रशासनिक विभाग के द्वारा अवमुक्त	अनुपूरक द्वारा स्वीकृत	पुर्नविनियोग	कुल स्वीकृत धनराशि का योग	आहरण अधिकारियों को अवमुक्त	शासन से स्वीकृत के सापेक्ष अवशेष	वित्तीय वर्ष 2006.07 मे कुल व्यय	शासन से स्वीकृत के सापेक्ष बचत/अवमुक्त
01– वेतन	2000.00	0.00	0.00	2000.00	1667.00	333.00	477.00	1523.00
02– मजदूरी	100.00	0.00	0.00	100.00	59.00	41.00	12.00	88.00
03–महंगाई भत्ता	840.00	0.00	0.00	840.00	840.00	0.00	144.00	696.00
04–यात्रा व्यय	200.00	0.00	0.00	200.00	167.00	33.00	19.00	181.00
05–स्था0यात्रा व्यय	100.00	0.00	0.00	100.00	84.00	16.00	0.00	100.00
06– अन्य भत्ता	100.00	0.00	0.00	100.00	89.00	11.00	24.00	76.00
07– मानदेय	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
08–कार्यालय व्यय	300.00	0.00	0.00	300.00	275.00	25.00	275.00	25.00
09–विद्युत व्यय	200.00	0.00	0.00	200.00	192.00	8.00	19.00	181.00
10– जलकर/ जल प्रभाग	100.00	0.00	0.00	100.00	84.00	16.00	73.00	27.00
11–लेखन सामग्री और फार्मो की छपाई	200.00	0.00	0.00	200.00	192.00	8.00	192.00	8.00
12– कार्या0 फर्नीचर एवं उपकरण	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13–टेलीफोन पर व्यय	200.00	0.00	0.00	200.00	192.00	8.00	0.00	200.00
15–गाड़ियों का अनु0	400.00	0.00	0.00	400.00	384.00	16.00	275.00	125.00
17– किराया/उपशुल्क और कर सामित्व	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22.आतिथ्य व्यय	100.00	0.00	0.00	100.00	99.00	1.00	0.00	100.00
27–चिकित्सा व्यय	100.00	0.00	0.00	100.00	99.00	1.00	0.00	100.00
42–अन्य व्यय	100.00	0.00	0.00	100.00	99.00	1.00	99.00	1.00
45– अवकाश यात्रा व्यय	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
46–कम्प्यूटर क्रय	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
47–कम्प्यूटर अनु0 तत्संबंधी स्टेशनरी	200.00	0.00	0.00	200.00	192.00	8.00	192.00	8.00
48–महंगाई वेतन	100.00	900.00	0.00	1000.00	109.00	891.00	183.00	817.00
योग :–	5340.00	900.00	0.00	6240.00	4823.00	1417.00	1984.00	4256.00

Allotment Budget 5340.00 *Vide Go No- 361 /18(1) Dt 05 May 2006.*

suplymentry 900.00 *Vide Go No- 610/18(1) Dt 06 Nov 2006. (Suply Mentry Budget)*

Total 6240.00

कार्यालय मुख्य राजस्व आयुक्त, उत्तराखण्ड, देहरादून

वित्तीय वर्ष 2006–07– आवंटित धनराशि के सापेक्ष अवमुक्त धनराशि का विवरण दिनांक–31/03/2007 (धनराशि रूपये हजार में) संलग्नक 1

अनुदान संख्या–06 लेखा शीर्षक–2029–भू–राजस्व–001- निदेशन तथा प्रशासन–03–भूमि अध्याप्ति सामान्य व्यय

मद संख्या	प्रशासनिक विभाग के द्वारा अवमुक्त	अनुपूरक द्वारा स्वीकृत	पुर्नविनियोग (प्रथम बार)	कुल स्वीकृत धनराशि का योग	आहरण अधिकारियों को अवमुक्त	शासन से स्वीकृत के सापेक्ष अवशेष	वित्तीय वर्ष 2006 07 मे कुल व्यय	शासन से स्वीकृत के सापेक्ष बचत/व्याधिक्य
01– वेतन	7200.00	0.00	0.00	7200.00	7850.00	-650.00	6542.00	658.00
02– मजदूरी	1.00	0.00	0.00	1.00	0.00	1.00	0.00	1.00
03–महंगाई भत्ता	3024.00	0.00	0.00	3024.00	2715.00	309.00	2513.00	511.00
04–यात्रा व्यय	200.00	0.00	0.00	200.00	200.00	0.00	181.00	19.00
05–स्था0यात्रा व्यय	100.00	0.00	0.00	100.00	5.00	95.00	5.00	95.00
06– अन्य भत्ता	800.00	0.00	0.00	800.00	901.00	-101.00	708.00	92.00
07– मानदेय	10.00	0.00	0.00	10.00	3.00	7.00	2.00	8.00
08–कार्यालय व्यय	200.00	0.00	0.00	200.00	200.00	0.00	200.02	-0.02
09–विद्युत व्यय	200.00	0.00	0.00	200.00	99.00	101.00	88.00	112.00
10– जलकर/ जल प्रभाग	100.00	0.00	0.00	100.00	0.00	100.00	0.00	100.00
11–लेखन सामग्री और फार्मो की	150.00	0.00	0.00	150.00	148.00	2.00	125.00	25.00
12– कार्या0 फर्नीचर एवं	100.00	0.00	0.00	100.00	79.00	21.00	43.00	57.00
13–टेलीफोन पर व्यय	75.00	0.00	0.00	75.00	50.00	25.00	23.00	52.00
15–गाड़ियों का अनु0	1.00	0.00	0.00	1.00	0.00	1.00	0.00	1.00
17–किराया,उपशुल्क	1.00	0.00	0.00	1.00	0.00	1.00	0.00	1.00
25– लघु निर्माण	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27–चिकि0व्यय प्रति0	200.00	0.00	0.00	200.00	197.00	3.00	123.00	77.00
29–अनुरक्षण	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
42– अन्य व्यय	1.00	0.00	0.00	1.00	0.00	1.00	0.00	1.00
45– अवकाश यात्रा व्यय	200.00	0.00	0.00	200.00	35.00	165.00	0.00	200.00
46 –कम्प्यूटर क्रय	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
47–कम्प्यूटर अनु0 तत्संबंधी	100.00	0.00	0.00	100.00	93.00	7.00	72.00	28.00
48–महंगाई वेतन	3600.00	0.00	0.00	3600.00	3900.00	-300.00	3033.00	567.00
योग	16263.00	0.00	0.00	16263.00	16475.00	-212.00	13658.02	2604.98

Allotment Budget	16263.00	Vide Go No- 361 /18(1) Dt 05 May 2006.
suplymentry	0.00	Vide Go No- 610/18(1) Dt 06 Nov 2006. (Suply Mentry Budget)
Total	16263.00	

कार्यालय मुख्य राजस्व आयुक्त, उत्तराखण्ड, देहरादून

वित्तीय वर्ष 2006–07– आवंटित धनराशि के सापेक्ष अवमुक्त धनराशि का विवरण दिनांक– 31/03/2007 (धनराशि रूपये हजार में) संलग्नक.3

अनुदान संख्या–06 लेखा शीर्षक–2029–भू-राजस्व–103–भू–अभिलेख–03–अधिष्ठान व्यय

मद संख्या	प्रशासनिक विभाग के द्वारा अवमुक्त	अनुपूरक द्वारा स्वीकृत	पुर्नविनियोग	कुल स्वीकृत धनराशि का योग	आहरण अधिकारियो को अवमुक्त	ाासन से स्वीकृत के सापेक्ष अवशेष	वित्तीय वर्ष 2006 07 मे कुल व्यय	ाासन से स्वीकृत के सापेक्ष बचत / व्ययाधिक्य
- वेतन	230000.00	0.00	-1895.00	228105.00	184600.00	43505.00	165427.00	62678.00
- मजदूरी	1000.00	0.00	0.00	1000.00	203.00	797.00	3.00	997.00
-महंगाई भत्ता	96600.00	0.00	0.00	96600.00	68660.00	27940.00	67139.00	29461.00
-यात्रा व्यय	2000.00	500.00	0.00	2500.00	2455.00	45.00	2314.00	186.00
-स्था0यात्रा व्यय	500.00	0.00	0.00	500.00	360.00	140.00	236.00	264.00
- अन्य भत्ता	25300.00	0.00	0.00	25300.00	26190.00	-890.00	30130.00	-4830.00
- मानदेय	100.00	0.00	0.00	100.00	0.00	100.00	0.00	100.00
-कार्यालय व्यय	1800.00	0.00	0.00	1800.00	1800.00	0.00	1683.00	117.00
-विद्युत व्यय	200.00	0.00	0.00	200.00	197.00	3.00	152.00	48.00
- जलकर/ जल प्रभार	100.00	0.00	0.00	100.00	75.00	24.00	24.00	76.00
-लेखन सामग्री और फार्मो	500.00	0.00	0.00	500.00	495.00	5.00	492.00	8.00
- कार्या0 फर्नीचर एवं	1000.00	0.00	0.00	1000.00	880.00	120.00	880.00	120.00
-टेलीफोन पर व्यय	200.00	0.00	0.00	200.00	10.00	190.00	7.00	193.00
मोटर कारों का कय	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
-गाड़ियों का अनु0	600.00	0.00	0.00	600.00	560.00	40.00	483.00	117.00
-किराया,उपशुल्क	400.00	0.00	0.00	400.00	350.00	50.00	85.00	315.00
-सहा0अनु0/अंशदान/	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
- लघु निर्माण	200.00	0.00	0.00	200.00	200.00	0.00	200.00	0.00
-चिकि0व्यय प्रति0	1000.00	0.00	0.00	1000.00	1000.00	0.00	669.00	331.00
-अनुरक्षण	2000.00	0.00	1895.00	3895.00	3895.00	0.00	3895.00	0.00
- अन्य व्यय	1000.00	0.00	0.00	1000.00	346.00	654.00	346.00	654.00
- अवकाश यात्रा व्यय	800.00	0.00	0.00	800.00	190.00	610.00	49.00	751.00
-कम्प्यूटर क्रय	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
-कम्प्यूटर अनु0 तत्संबंधी	500.00	500.00	0.00	1000.00	575.00	425.00	362.00	638.00
-महंगाई वेतन	115000.00	0.00	0.00	115000.00	90550.00	24450.00	78220.00	36780.00
	480800.00	1000.00	0.00	481800.00	383591.00	98208.00	352796.00	129004.00

otment Budget 480800.00 *Vide Go No- 361 /18(1) Dt 05 May 2006.*

plymentry 1000.00 *Vide Go No- 610/18(1) Dt 06 Nov 2006. (Suply Mentry Budget)*

tal 481800.00

-Apropriation 1895.00 *Re-Apropriation For ATI Training Center From Direct to Rev Deptt*

115000000

कार्यालय मुख्य राजस्व आयुक्त, उत्तराखण्ड, देहरादून

वित्तीय वर्ष 2006–07– आवंटित धनराशि के सापेक्ष अवमुक्त धनराशि का विवरण दिनांक–31/03/2007 (धनराशि रूपये हजार में)

अनुदान संख्या–06 लेखा शीर्षक–2029–भू–राजस्व–101–संग्रह अधिष्ठान–03–भू–अभिलेख(माजगुजारी) तकावी नहर तथा अन्य प्रकीर्ण सरकारी देय

मद संख्या	प्रशासनिक विभाग के द्वारा अवमुक्त	अनुपूरक द्वारा स्वीकृत	पुर्नविनियोग	कुल स्वीकृत धनराशि का योग	आहरण अधिकारियों को अवमुक्त	शासन से स्वीकृत के सापेक्ष अवशेष	वित्तीय वर्ष 2006 07 में कुल व्यय	शासन से स्वीकृत के सापेक्ष बचत/व्ययाधिक्य
01– वेतन	59500.00	0.00	0.00	59500.00	57900.00	1600.00	45107.00	14393.00
02– मजदूरी	1.00	0.00	0.00	1.00	0.00	1.00	0.00	1.00
03–महंगाई भत्ता	24990.00	0.00	0.00	24990.00	24635.00	355.00	20904.00	4086.00
04–यात्रा व्यय	400.00	0.00	0.00	400.00	445.00	-45.00	355.00	45.00
05–स्था0यात्रा व्यय	100.00	0.00	0.00	100.00	20.00	80.00	0.00	100.00
06– अन्य भत्ता	6545.00	0.00	0.00	6545.00	6500.00	45.00	3973.00	2572.00
07– मानदेय	1.00	0.00	0.00	1.00	0.00	1.00	0.00	1.00
08–कार्यालय व्यय	1000.00	0.00	0.00	1000.00	995.00	5.00	743.00	257.00
09–विद्युत व्यय	200.00	0.00	0.00	200.00	150.00	50.00	0.00	200.00
10– जलकर/ जल प्रभाग	200.00	0.00	0.00	200.00	20.00	180.00	19.00	181.00
11–लेखन सामग्री और फार्मों की	400.00	0.00	0.00	400.00	390.00	10.00	362.00	38.00
12– कार्या0 फर्नीचर एवं	100.00	0.00	0.00	100.00	100.00	0.00	100.00	0.00
13–टेलीफोन पर व्यय	100.00	0.00	0.00	100.00	40.00	60.00	40.00	60.00
15–गाड़ियों का अनु0	100.00	0.00	0.00	100.00	70.00	30.00	70.00	30.00
17–किराया उपशुल्क	100.00	0.00	0.00	100.00	0.00	100.00	0.00	100.00
20–सहा0अनु0/अंशदान/ राज्य	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25– लघु निर्माण	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27–चिकि0व्यय प्रति0	500.00	0.00	0.00	500.00	385.00	115.00	139.00	361.00
29–अनुरक्षण	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
42– अन्य व्यय	100.00	0.00	0.00	100.00	0.00	100.00	0.00	100.00
45– अवकाश यात्रा व्यय	100.00	0.00	0.00	100.00	100.00	0.00	84.00	16.00
46–कम्प्यूटर कय	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
47–कम्प्यूटर अनु0 तत्संबंधी स्टेशनरी का कय	200.00	0.00	0.00	200.00	200.00	0.00	153.00	47.00
48–महंगाई वेतन	29750.00	0.00	0.00	29750.00	27875.00	1875.00	14632.00	15118.00
योग	124387.00	0.00	0.00	124387.00	119825.00	4562.00	86681.00	37706.00

Allotment Budget 124387.00 *Vide Go No- 361 /18(1) Dt 05 May 2006.*

suplymentry 0.00 *Vide Go No- 610/18(1) Dt 06 Nov 2006. (Suply Mentry Budget)*

कार्यालय मुख्य राजस्व आयुक्त, उत्तराखण्ड, देहरादून

वित्तीय वर्ष 2006–07– आवंटित धनराशि के सापेक्ष अवमुक्त धनराशि का विवरण दिनांक–31/03/2007 (धनराशि रुपये हजार में)

अनुदान संख्या–06 लेखा शीर्षक–2029–भू–राजस्व–001–निदेशन तथा प्रशासन–04–राजस्व आयुक्त अधिष्ठान–00

मद संख्या	प्रशासनिक विभाग के द्वारा अवमुक्त	अनुपूरक द्वारा स्वीकृत	पुर्नविनियोग	कुल स्वीकृत धनराशि का योग	आहरण अधिकारियो को अवमुक्त	शासन से स्वीकृत के सापेक्ष अवशेष	वित्तीय वर्ष 2006.07 मे कुल व्यय	शासन से स्वीकृत के सापेक्ष बचत/व्ययाधिक्य
01– वेतन	2100.00	0.00	0.00	2100.00	2100.00	0.00	2031.00	69.00
02– मजदूरी	20.00	0.00	0.00	20.00	20.00	0.00	20.00	0.00
03–महंगाई भत्ता	882.00	0.00	0.00	882.00	882.00	0.00	757.00	125.00
04–यात्रा व्यय	100.00	0.00	0.00	100.00	100.00	0.00	93.00	7.00
05–स्था0यात्रा व्यय	20.00	0.00	15.00	35.00	35.00	0.00	31.00	4.00
06– अन्य भत्ता	300.00	0.00	0.00	300.00	300.00	0.00	324.00	-24.00
07– मानदेय	10.00	0.00	0.00	10.00	10.00	0.00	10.00	0.00
08–कार्यालय व्यय	150.00	0.00	0.00	150.00	150.00	0.00	139.00	11.00
09–विद्युत व्यय	100.00	0.00	0.00	100.00	100.00	0.00	7.00	93.00
10– जलकर/ जल प्रभाग	20.00	0.00	0.00	20.00	20.00	0.00	5.00	15.00
11–लेखन सामग्री और फार्मो की	100.00	0.00	0.00	100.00	100.00	0.00	73.00	27.00
12– कार्या0 फर्नीचर एवं उपकरण	150.00	0.00	0.00	150.00	150.00	0.00	52.00	98.00
13–टेलीफोन पर व्यय	200.00	0.00	0.00	200.00	200.00	0.00	130.00	70.00
15–गाड़ियों का अनु0	500.00	0.00	0.00	500.00	500.00	0.00	418.00	82.00
16–व्यवसायिक तथा विशे0	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
17. किराया उपशुल्क	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
18. प्रकाशन	50.00	0.00	0.00	50.00	50.00	0.00	17.00	33.00
22..आतिथ्य व्यय	20.00	0.00	0.00	20.00	20.00	0.00	2.00	18.00
24.बृहद निर्माण	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
25.लघु निर्माण	100.00	0.00	0.00	100.00	8.00	92.00	0.00	8.00
27–चिकि0व्यय प्रति0	200.00	0.00	-15.00	185.00	185.00	0.00	10.00	175.00
29.अनुरक्षण	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
45– अवकाश यात्रा व्यय	100.00	0.00	0.00	100.00	100.00	0.00	56.00	44.00
46–कम्प्यूटर कय	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
47–कम्प्यूटर अनु0 तत्संबंधी	100.00	0.00	0.00	100.00	100.00	0.00	33.00	67.00
48–महंगाई वेतन	1050.00	0.00	0.00	1050.00	1050.00	0.00	985.00	65.00
योग :–	6276.00	0.00	0.00	6276.00	6184.00	92.00	5193.00	991.00

Allotment Budget *6276.00*

कार्यालय मुख्य राजस्व आयुक्त, उत्तराखण्ड, देहरादून

वित्तीय वर्ष 2006--07आवटित धनराशि के सापेक्ष अवमुक्त धनराशि का विवरण दिनांक--31/03/2007 (धनराशि रूपये हजार में) संलग्नक 3

अनुदान संख्या--06 लेखा शीर्षक--2029--भू--राजस्व--800--अन्य व्यय--03 खेतो की चकबन्दी--0302--जिला अधिष्ठान

मद संख्या	प्रशासनिक विभाग के द्वारा अवमुक्त	अनुपूरक द्वारा स्वीकृत	पुर्नविनियोग	कुल स्वीकृत धनराशि का योग	आहरण अधिकारियो को अवमुक्त	शासन से स्वीकृत के सापेक्ष अवशेष	वित्तीय वर्ष 2006 07 मे कुल व्यय	शासन से स्वीकृत के सापेक्ष बचत / अधिकव्यय
01-- वेतन	16000.00	0.00	0.00	16000.00	13000.00	3000.00	12257.00	3743.00
02-- मजदूरी	1.00	0.00	0.00	1.00	0.00	1.00	0.00	1.00
03--महंगाई भत्ता	6720.00	0.00	0.00	6720.00	5100.00	1620.00	4791.00	1929.00
04--यात्रा व्यय	100.00	0.00	0.00	100.00	60.00	40.00	27.00	73.00
05--स्था0यात्रा व्यय	70.00	0.00	0.00	70.00	10.00	60.00	0.00	70.00
06-- अन्य भत्ता	1760.00	0.00	0.00	1760.00	2140.00	-380.00	887.00	873.00
07-- मानदेय	1.00	0.00	0.00	1.00	0.00	1.00	0.00	1.00
08--कार्यालय व्यय	100.00	0.00	0.00	100.00	90.00	10.00	57.00	43.00
09--विद्युत व्यय	200.00	0.00	0.00	200.00	25.00	175.00	16.00	184.00
10-- जलकर/ जल प्रभाग	20.00	0.00	0.00	20.00	0.00	20.00	0.00	20.00
11--लेखन सामग्री और फार्मो	100.00	0.00	0.00	100.00	100.00	0.00	60.00	40.00
12-- कार्या0 फर्नीचर एवं	100.00	0.00	0.00	100.00	0.00	100.00	0.00	100.00
13--टेलीफोन पर व्यय	50.00	0.00	0.00	50.00	0.00	50.00	0.00	50.00
15--गाड़ियों का अनु0	200.00	0.00	0.00	200.00	200.00	0.00	199.00	1.00
17--किराया,उपशुल्क	1.00	500.00	0.00	501.00	440.00	61.00	407.00	94.00
20. सहायक अनुदान	1400.00	0.00	0.00	1400.00	1400.00	0.00	909.00	491.00
27--चिकि0व्यय प्रति0	600.00	0.00	0.00	600.00	40.00	560.00	9.00	591.00
42-- अन्य व्यय	50.00	0.00	0.00	50.00	20.00	30.00	0.00	50.00
45-- अवकाश यात्रा व्यय	200.00	0.00	0.00	200.00	0.00	200.00	0.00	200.00
46--कम्प्यूटर क्रय	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
47--कम्प्यूटर अनु0 तत्संबंधी	200.00	0.00	0.00	200.00	80.00	120.00	0.00	200.00
48--महंगाई वेतन	8000.00	0.00	0.00	8000.00	6500.00	1500.00	5797.00	2203.00
योग :--	35873.00	500.00	0.00	36373.00	29205.00	7168.00	25416.00	10957.00

Allotment Budget 35873.00 *Vide Go No- 361 /18(1) Dt 05 May 2006.*

suplymentry 500.00 *Vide Go No- 610/18(1) Dt 06 Nov 2006. (Suply Mentry Budget)*

Total 36373.00