JAMMU AND KASHMIR DEVELOPMENT AUTHORITY RULES, 1976

Housing and Urban Development Department Notification SRO - 577 dated 4th September, 1976.—In exercise of the powers conferred by section 51 of the Jammu and Kashmir Development Act, 1970 (XIX of 1970) and in supersession of notifications SRO-287 dated 08-07-1971 and SRO-406 dated 11-08-1973, the Government hereby makes the following rules, namely :—

CHAPTER—I

1. *Short title and commencement.* —(1) These rules may be called the Jammu and Kashmir Development Authority Rules, 1976.

(2) They shall come into force at once.

2. *Definitions.*— In these rules unless the context otherwise requires,—

(i) 'Act' means Jammu and Kashmir Development Act, 1970 ;

(ii) 'Arbitrator' means the Arbitrator appointed under section 34 of the Act ;

(iii) 'Authority' means an Authority constituted under section 3 of the Act ;

(iv) 'Award' means the award pronounced by the Arbitrator ;

(v) 'Chairman' means the Chairman appointed under sub-section (1) of section 4 of the Act ;

(vi) 'Chief Executive Officer' means the Chief Executive Officer of the Authority ;

(vii) 'Financeial Advisor' and the 'Chief Accounts Officer' means the Financial Advisor and Chief Account Officer of the Authority ;

(viii) 'Form' means as form appended to these rules ;

(ix) 'Government' means the Jammu & Kashmir Government ;

(x) 'member' means a member including the Chairman of the Authority appointed under sub-section (1) of section 4 ;

(xi) 'Objector' means a person on whom notice has been served under section 33 of the Act and who has dissented from or has failed to give the Authority information of his acceptance of the assessment made by the Authority, and object with its gramatical variations, shall mean accordingly, dissenting from or failing accept the assessment made by the Authority ;

(xii) 'Section' means the section of the Act ;

(xiii) 'Service' means the service under any Development Authority constituted under sub-section (1) of section 3 ;

(xiv) 'Secretary' means the Secretary of the Authority ;

(xv) 'Staff' includes all employees of the Authority ;

(xvi) 'Year' means the financial year begining on the first day of April and ending on the 31st day of March following.

All other expressions not defined in these rules shall have the same meaning as assigned to them in the Act.

CHAPTER—II

3. *Conditions of service of the whole-time Member.* —(1) The salaries, allowances and conditions of service of the whole time paid members of the Authority shall be such as may be determined by the Government from time to time in consultation with the Authority.

(2) The posts under the Authority other than those of the Secretary and Financial Advisor and Chief Accounts Officer shall be classified as follows :—

1. Class-I pay or a scale of pay with a maximum pay of not less than Rs.1,350/- per month.
2. Class-II pay or a scale of pay with a maximum pay of not less than Rs.950/- per month.
3. Class-III pay or a scale of pay with a maximum pay not less than Rs.700/- per month.

Note:–The pay sclaes of the officers has been revised from time to time. So the pay regarding a particular class be read as per the Pay Commission in vogue. .....(**Author**)

4. Class-IV pay or a scale of pay with a maximum pay not less than Rs.250/- per month.

Appointment to a post carrying the maximum pay scale which amounts to Rs.950/- per month will be made by the Authority with the prior approval of the Government.

CHAPTER—III

4. *The stages by which the development of any particular zone may be carried out.* —(1) The development of any particular zone will be carried out ac-cording to phased programme approved by Authority within the zone.

(2) All amenties and facilities like roads, electrification, water supply and sewerage disposal shall be done by the Government at its own cost upto or from the periphery of the zone under development so as to coordinate with the phasing of zonal schemes.

(3) The Government shall bind all the public utility departments, local bodies and municipal councils concerned with providing of amenities in the zone and their development programme shall also be scrutinized by the authority, so that proper coordination is maintained for the development envisaged.

5.*Survey Form and contents of the Master/Zonal Plan.* —(1) The civic survey to be carried out by the Authority may include survey and analysis of the physical, economic and sociological feature, distribution of population, industry, communications, Housing requirements and such other matters, as in the opinion of the authority relate to the development of the said local area.

(2) (a) The draft master plan shall, subject to the provision of sub-section (2) of section 7 consist of such maps, diagrams, charts, re-ports and other written matters of an explanatory or descriptive nature as pertain to the development of the whole or any part of the local area.

forming a part of the draft Master Plan shall include such summary of main proposals and such descriptive matter as the Authority may consider necessary to illustrate or explain the proposals indicated by maps, charts, diagrams and other documents.

(c) The draft master plan may include all or any of of the following ; namely :—

(i) Reports of survey and analysis of the socio-economic feature of the local area with special reference to the trends of growth of population, industries, business, commerce and such other matter as may relate to planned development ;

(ii) A land use plan based upon such survey of the present use of lands as may be necessary as well as analysis of estimated further needs and consisting of comprehensive proposals for the most desirable utilization of lands such as agricultural, governmental, commercial, industrial, residential, cultural, educational, recreational, transportation and other activities ;

(iii) A transist and transportation plan based upon reports of survey and inventry of volume of traffic and capacity consisting roads, highways, railways and consisting of proposals for a system of streets, roads, highways and parking, loading, unloading and terminal facilities ;

(iv) A public utility plan consisting of proposals for provision of water, electricity, drainage and disposal of sewerage and refuse ;

(v) A housing plan consisting of estimates of housing requirements and proposal, relating to standards of new housing units ;

(vi) Educational, recreational and community facilities plan indicating proposals for parks, open spaces, recreational, educational and cultural centres ;

(vii) Reports of survey and propsals for elimination of slums and belighted areas ;

(viii) A financial plan containing capital improvement programme estimate of revenue and resources, estimates and objec-tive of public services and such other fiscal matters and proposals for the implementation in stages of the Master Plan ;

(ix) An administration plan consisting of proposals and recommendations for the Administrative structure and procedure and processes such as zoning, sub-division and building regulation as may be necessary for the implementation and periodic review of the plan ;

(x) Such other reports on specific development plans, setellite township schemes, industrial estate schemes, relocation or rehousing schemes or improvement programmes for any specific purposes as in the opinion of the Authority are necessary as or desirable for the planned development of local area ;

(xi) In case of any contradiction between the particulars of proposals shown on one map and those shown on any other map in respect of any land to which the draft Master Plan relates, the map with larger scale shall prevail, and in case

of any contradiction between any map and the writ- ten statement the latter shall prevail.

6. *Public Notice regarding preparation of Master Plan.*— As soon as may be after the draft master plan has been prepared the authority shall publish a public notice stating that :—

(i) the draft master plan has been prepared and may be inspected by any person at such time and place as may be specified in the notice ;

(ii) suggestions and objections in writting, if any, in respect of the draft Master Plan may be filed by any person with the Secretary of the Authority within 60 days from the date of first publication of the notice. This notice may be in form "A" without modifications or with such modifications as may be necessary.

7. *Mode of publication of Public Notice.*— The Authority shall cause the said notice to be published in the manner prescribed by section 40 and may also cause it to be published in the *[Government Gazette].

8. *Notice to and representation from Local Authorities.*— The Authority shall cause a copy of the notice referred to in rule 7 to be sent to every local authority within whose limits any land touched by the plan is situate, and such local authority may within a period of 60 days from the date of notice, make any representation with respect to the plan to the Authority.

9. *Appointment of Board for enquiry and hearing.*—(1) The Authority shall for hearing and considering any representation, objection and suggestion to the draft master plan, appoint a Board consisting of not less than 3 and not more than 4 members of the Authority.

(2) No business of the Board shall be transacted at any meeting unless at least three members are present from the begining to the end of hearing.

10. *Enquiry and hearing.*— The Secretary of the Authority shall, after the expiry of the period allowed under these rules for making objections, representa-tions and suggestions, fix a date or dates for hearing by the Board of any person, or local authority in connection with any objection, representation or suggestion made by such person or local authority in respect of the draft master plan, and shall serve on the local authority or any person who may be allowed a personal hearing in connection with such representation, objection or suggestion to the draft master plan, a notice intimating the time, date and place of the hearing :

Provided that the Board may disallow personal hearing to any person, if it is of opinion that the objection or suggestion made by such person is unconsequential, trivial or irrelevant.

11. *Report of Enquiry.*— The Board shall after the conclusion of its enquiry submit to the Authority a report of its recommendations.

12. *Preparation of final draft Master Plan and its submission to the Govern-ment.*— The Authority shall after considering the report of the Board and any other matter it thinks fit, finally prepare the master plan and submit it to the Government for its approval.

13. *Amendment of Master Plan.*— The Authority may amend the whole or any part of the master plan, if necessary, at the expiry of every five years in accor-dance with the procedure prescribed by the Act and these rules as if the proposed amendments were a new master plan :

Provided that if the Authority is of the opinion that having regard to the circumstances prevailing at any particular time it is necessary so to do it may amend the Master Plan or any part thereof at any time prior to the expiry of the said period in accordance with the aforesaid procudure :

Provided further that the Authority may without following the aforesaid procedure but with the prior approval of the Government permit, on receipt of application in this behlaf, any change in the size of public parks and recreation grounds not exceeding ten percent either way of the approved size.

14. *Approval of Government to amendment of master plan*. —(1) No amendment of the master plan shall take effect unless approved by the Government.

(2) Immediately after an amendment has been approved by the Government the Authority shall publish in such manner as may be prescribed by regulations a notice stating that the amendment has been approved and naming a place where copy of the amendment may be inspected at all reasonable hours and upon the date of the first publication of the aforesaid notice the amendment shall come into operation.

15. *Local inquiries and other hearings.* —(1) The written objections and suggestions, if any, filed by any person or local authority shall after the expiry of the period allowed under these rules for making objections, representations and suggestions, be entertained by the Authority or the sub-committee appointed by the Authority for consideration and discussion on the date or dates fixed for the purpose by the Authority or the sub-committee, as the case may be.

(2) The Authority shall after the conclusion of the enquiry and consideration of the objections prepare a report, discuss it in its meeting and accordingly finalize the master plan.

16. *Form and manner in which notice under sub-section (3) of section 12 shall be published.* —(1) The Authority may amend or modify the whole or any part of the Master Plan, if necessary, at the expiry of every five years in accordance with the procedure prescribed by the Act and these rules, as if the proposed amend-ments were a new master plan :

Provided that if the authority is of the opinion that having regard to circumstances prevailing at any particular time, it is necessary to do it may amend the master plan or any part thereof at any time prior to the expiry of the said period, in accordance with the procedure as laid down for preparation of Master Plan.

(2) Every amendment or modification shall be an independent proposal and shall not take effect unless approved by the Government and shall be published in the *[Government Gazette] specifying therein the place where a copy of the said amendment may be inspected at all reasonable hours of official business at the office of the Authority.

17. *Fee for applications for permission under sub-secton (2) of section 14* .— Applications submitted under sub-section (2) of section 14 shall be accompanied by a fee as may be determined from time to time for different Zones/Local Areas by the Authority in consultation with the Government.

CHAPTER —IV

18.*The manner in which nazool lands shall be dealt with after devlopment.*— (1) The nazool lands transferred by the Government to the Authority for development purpose, shall, after having been developed by it or under its control and supervision be, by a notification in the *[Government Gazette] be placed by the Authority at the disposal of the Government upon such terms and conditions as may be agreed to by the Government and the Authority. In this deal the total cost of development shall be borne/paid by the Department of the Government requiring the land.

(2) In case it is not required by any Department of the Government, the Authority shall use it for raising residential colonies, public market, shopping centres, parking places, cinema halls and theatres and similar other objects suitable to yield income and generate resources, and also lease it out to private individuals/

group of persons on perpetual lease basis. The period of such lease shall be fixed by the Authority in due consideration of the locality and the area.

19. *The rate of betterment charges in respect of property situate in any local area.* —(1) The betterment charges for purposes of section 32 will be worked out on the basis of the difference between the increased value of the land in developed area and the pre-development value thereof. In case the property is in an area other than that the development area it will be worked out on the basis of difference between the pre-development value of the property and the present increased value thereof.

(2) No betterment charge will be levied in respect of land owned by the Government within the local area, but where any land belonging to Government has been let out by it to any person that land along with buildings or structures, if any, shall be subject to betterment charge.

20. *Procedure to be followed in making reference to the Government.* —(1) Before making any reference to the Government under section 31 of the Act in respect of any area, the Authority shall in respect of that area, prepare a statement which shall contain information on the following matters, namely :—

(a) description of the area with boundaries and gross area ;

(b) object of development ;

(c) description and specifications of the amenities provided by the Au- thority ;

(d) Expenditure incurred by the Authority on such amenities (to be given separately for each amentity) ;

(e) date of completion of the amenities mentioned in the item (d) above ;

(f) description and specification, if any, of the amenities not provided by the Authority ;

(g) terms and conditions on which the Authority may be required to as- sume responsibility for the maintenance of the amenities provided by the Authority and for the provision of further amenities, but which in its opinion should be provided in the area.

(2) The Authority shall cause the statement referred to in sub-rule (1) to be sent to the local authority within whose local limits the area is situated and shall by a notice call upon such authority to assume responsibility for the maintenance of amenities, if any, which in its opinion should be provided by the local authority in the area on the terms and conditions specified in the said statement.

(3) The said authority shall within 60 days of the receipt of the notice referred to in sub-rule (2) or of the such further period as may be allowed by the Authority in this behalf communicate to the Authority its acceptance of the responsibility for the maintenance and provision of amenties or its refusal with reasons therefor.

(4) The Authority shall consider the reply, if any, of the local authority and make such a notification, if any, in the terms and conditions as the Authority may consider necessary.

(5) If there be no agreement between the Authority and the local authority in respect of any terms and comnditions, the Authority shall refer the matter to the Government.

(6) Every reference to the Government under sub-rule (5) shall be accomanied by :—

(a) A copy of the statement referred to in sub-rule (1) and of the notice referred to in sub-rule (2) ;

(b) Plans and engineering estimates of the cost of the development of the area ;

(c) The reply of the local authority received under sub-rule (3) ;

(d) Statement of modifications, if any, made under sub-rule (4) ; and

(e) The Statement of the terms and conditions in respect of which there is difference between the Authority and the local authority.

21. *Reference to Arbitrator.* —(1) As soon as may be after the assessment made by the Authority of the amount of betterment charges payable by any person in respect of any property has been objected to, the Authority shall refer for the determination by the Arbitrators, of betterment charges the persons by whom it is payable and the apportionment, if any, of the betterment charges among the per-sons liable.

(2) In making the reference, the Authority shall state for the information of the arbitration in writing,—

(a) the situation and extent of the land regrading which the betterment charge is to be determined ;

(b) the names of the persons by whom betterment charges are payable ;

(c) the amount of betterment charge payable by each person ;

(d) the objection, if any, filed by the objector ;

(e) a brief statement of the basis of the assessment of the amount of better-ment charge.

22. *Service of notice.* —(1) The arbitrators shall thereupon cause a notice, specifying the day on which and the place where the arbitrators will proceed to determine the betterment charge and the person or persons by whom it is payable and directing their appearance before the arbitrators, to be served on the following namely : —

(a) The Authority.

(b) All objector(s).

(2) The arbitrator(s) may, in addition, give a public notice in the manner prescribed in section 40 addressed to all objector (s) with or without naming them of the matters referred to in sub-rule (1). The publication of such notice shall be deemed to be a service of the notice on all objector(s).

23. *Appearance before the arbitrator(s).*— The Authority shall be entitled to appear through such officer or agent as may be appointed by it in this behalf or through legal practitioner(s) authorised by it and the objector(s) shall be entitled to appear personally or through the authorised agents, pleaders etc.

24. *Power of arbitrator(s).*— The arbitrator(s) shall for the purpose of hold-ing any enquiry under these rules have the same powers as are vested in a Civil Court under the *[Code of Civil Procedure, Samvat 1977] when trying a suit, in respect of the following matters namely :—

(a) summoning and enforcing the attendance of any person; examining him on oath ;

(b) requiring the discovery and production of documents ;

(c) administering to any party to the arbitration such interrogatories as may in the opinion of the arbitrator be necessary.

25. *Statement by the objector(s).*— On the first day of hearing or any subse-quent day which the arbitrators may fix in this behalf each objector shall file a

* Now Code of Civil Procedure, 1908.

statement in writing stating the grounds on which he objects to the assessment by the Authority.

26. *Procedure in case of non-attendence of one or more objectors.*— If any of the objectors does not appear on the day of hearing or any other day to which the hearing may have been postponed, the arbitrator may proceed *ex-parte* against such objectors :

Provided that where the hearing has been adjourned and the objector at such hearing appears and shows sufficeint cause for his previous non-appearance, he may upon such terms as the arbitrators direct as the costs or otherwise be heard as if he had appeared on the day fixed for his appearence.

27. *Adjournment.* —(1) The arbitrator(s) may from time to time adjourn the proceedings.

(2) The arbitrator(s) may, if sufficient cause is shown, at any stage of the proceedings grant time to the parties or any of them and may make such order as they think fit with respect to the costs occassioned by such adjournment.

28. *Adjournment after objections for further hearing.*— After the day fixed for the filing of the objections the arbitrators shall adjourn the proceedings to a subsequent day for further hearing.

29. *Right to begin.*— The Authority shall have the right to begin and shall state its case and produce its evidence.

30. *Statement and production of evidence by Objectors.* —(1) The objectors in the order diected by the arbitrators shall then state their cases and produce their evidence, if any.

(2) The Authority may then poduce its evidence, if any, in rebuttal.

31. *Record of the Proceedings.*— The arbitrators shall record the summary of evidence tendered before them. The summary of such evidence and any relevant documents filed before them shall form a part of the records of the proceedings.

32. Arguments.— After the conclusion of the evidence of the parties the Authority shall be heard in support of its case and the objectors, in the order directed by the arbitrators, in support of their case. The Authority shall be entitled to reply generally on the whole case and also regarding each objector individually.

33. *Continuity of proceedings.*— Where the Government appoints another person to take the place of an arbitrator who has died, resigned or is removed or refuses or neglects to perform his duties or becomes incapable of performing the same, then notwithstanding such change, the proceedings shall be continued and shall be deemed to have take place as if there has been no change in the arbitrators.

34. *Power of arbitrators to inspect.*— The arbitrators may, at any stage of the proceedings, inspect any property in respect of which the betterment charge is to be determined.

35. Award :—— (1) The arbitrators, after hearing have been concluded, shall pronounce their award on the day fixed for the purpose and shall communicate the substance thereof to each objector.

Explanation.— The award may be in parts dealing with different objectors or different sets of objectors whose objections involve substatially the same question for determination.

(2) The award shall specify the betterment charge regarding each property and apportionment, if any, of such charge between the owner of property or any other person having an interest therein, and shall state briefly the grounds on which the decision of the arbitrators is based.

(3) The award shall also state the amount of costs incurred on the proceed-ings and by whom and in what proportions they are to be paid.

(4)When the assessment of the Authority is not upheld the costs shall ordinarily be paid by the Authority unless the arbitrators are of the opinion that the assessment

by the Authority was not excessive or that there were reasonable grounds for the assessment by the Authority.

36. *Award to be signed.* —(1) The award shall be dated and signed by the arbitrators and when once signed, shall not afterwards be altered or added to except as provided in sub-rule (2).

(2) Clarical or arithmatical mistakes in the award or errors arising therein from any accidental slip or omission may be corrected by such officer as may be appointed by the Government in this behalf on his own motion or on the application of any of the parties.

37. *Time for making awards.*— The arbitrators shall make the award within three months of their entering upon the arbitration ; provided that the Government may, if it thinks fit, whether the period for making the award has expired or not, extend from time to time, the period for making the award.

38. *Award to be sent to the Authority and the Government.* —(1)As soon as may be but not later than 15 days after the pronouncement of the award, arbitrator shall send the award to the Authority and copy of it to the Government.

(2) Any objector may, on application and payment of the fees as are prescribed by the sub-rule (3) obtain a copy of the award from the authority.

(3) Fee for a copy of the award shall be charged at the following rates, namely:—

(i)	For the first 100 words or under.	Rs. 1.00
(ii)	For every additional 100 words or fraction thereof.	Rs. 0.50
(iii)	In case the copy is required within a week	Double of the above rates.

CHAPTER—V

39. *The sum of the money that may be kept in current Accounts. Maximum Amount to be kept in current accounts.*— Such sum of money out of the fund of the Development Authority as shall not ordinarily exceed rupees two lakhs at any one time shall be kept in current account with the Jammu and Kashmir Bank Ltd. or any other bank approved by the Government to be opened in the name of Development Authority or any other officer of the Authority as ordered by the Government from time to time.

40. *Current Account to be operated by whom.*— The current account shall be operated by the Chief Executive officer or any other officer of the Authority, authorised by the Chairman in this behalf.

41. *Investment of Excess Funds.*— Any sum of the money out of the fund of the Authority as in excess of the sum referred to in rule (1) above shall be invested by the Chairman or any other officer of the Authority authorised by the Chairman in this behalf in the manner as may be approved by the Authority in consultation with the Government. Till such time a decision regarding investments is taken in the above manner, the surplus funds if any shall be kept in a deposit account in the name of the Vice-Chairman in the Bank.

42. *The procedures to be followed for borrowing moneys by way of loans and debentures and their repayments.* —(a) The Authority may approach financial institutions for floating of loans for financially viable self-generating schemes prepared by the Authority. Raising of the loans together with the terms and conditions to be negotiated in this behalf with the financial institutions shall be subject to approval by the Government.

(b) The Authority may also raise loans by way of issue of the debentures etc. from public in general with the approval of the Government.

(c) The Authority may undertake to augment its resources by introducing system of advance registration for allotment of constructed flats/shops and plots for construction of shops and flats as the same may be under a zonal scheme when necessary provision for such type of work exist.

43. (a) The budget in respect of the year next ensuing showing the estimated receipts and expenditure of the Authority shall be prepared in

form DA-BI. Such estimates shall be accompanied by the revised budget estimates for the current year. The budget shall be based on the account heads given in Appendix (I, II & III) to these rules.

(b) In sufficient time before the date fixed for submission of the annual budget to the Authority for their approval the Accounts section of the Authority shall fill up columns 2 to 7 on both the receipt and expenditure sides of

Form DA-BI (Part I and Part II) and send copies of relevant portions to the sections concerned for filling in the remaining columns. The columns relating to revised estimates for the current year and the estimates for the next year shall be filled by the sections concerned and should be supported by schedules of establishment works etc. in the form DAB-2, DAB-3, DAB-4 and DAB-5. The estimates thus prepared should also be accomapnied by explanatory notes. The estimates relating to petty original works be shown in lump supported by details as far as possible.

(c) *Submission of sectional estimates for the orders of the Chairman.*— The sections concerned shall return the Forms duly completed to the Accounts Section within such period as may be fixed by the Chairman. The Accounts Section shall then consolidate the proposals and submit them to the Chairman for his orders with such comments as may be necessary.

(d) *Submission of budget estimates to the Authority.*— The budget estimates as compiled in accordance with rule 18 (c) shall be placed before the Authority in the month of February on a date to be fixed by the Chairman. On receipt of the orders of the Authority, the Accounts section shall prepare a final edition of the budget incorporating therein such modifications as have been decided upon by the Authority. Twenty copies of the final edition of the consolidated budget proposals with schedules, shall be submitted to the Government.

(e) *Estimates of income.*— The estimate of the income shall be based upon :—

(1) The actuals of the past three years in respect of recurring income from land or other sources with such modifications as may be necessary in the light of probable increases or decreases due to factors which can be foreseen.

(2) The programme of sales of land as for as such programme can be drawn-up.

(f) *Estimate of contigent expenditure.* —(1) For contigent expenditure the estimate shall be based upon the average actual expenditure of the last three years exclusive of any special items of expenditure that might have been incurred during those years. Variation should however be made where justified and should be adequately explained.

(2) The three years average mentioned in rule 18 (c) and 18 (g) shall be treated merely as a guide.

(g) The estimates of expenditure on fixed establishment as well as fixed monthly recurring charges on account of rent, allowances, etc. shall be made according to the actual sanctioned scale and shall provide for the gross sanctioned pay without deductions of any kind. To this shall be added a suitable provision for leave salary based on past experience. With due regard to leave as far as they can be ascertained, if expenditure indicates that the total provision for fixed charges made on these line is likely to prove excessive a suitable lump deduction should be made from the total.

(h) *Estimate of expenditure on works and schemes.*— Expenditure on works and schemes is by far the most important item in the budget estimate of the Authority. The amount of interest payable on loans will depend largely on the standard of estimating this expenditure and extreme care should therefore be exercised in

forming the revised as well as the budget estimates of expenditure to be incurred on works and schemes. Any tendency towards optimism on the part of technical officers should as far as possible, be neutralized by applying the lump cuts. It shall be the duty of Accounts section to suggest modification on the basis of past experience.

(i) *Confining of provision in budget estimates to actual requirements.*— All grants and appropriations lapse at the close of the year and unspent balances shall not be available for expenditure after the close of the year for the purpose for which the grant was sanctioned. In the case of works and schemes in progress it will usually be possible, if necessary, to increase the grant of year to cover the grants which have lapsed at the end of the previous year by such means as are open under these rules but special care should be taken to keep the budget estimates within the limits of actual requirements in order to save unnecessary indirect charges. Any tendency however towards the end of year to utilise the grants shall be open to grave objection.

(j) *Amended original estimates.*— If during the course of a year it is found necessary to modify the budget estimates materially, a modified budget shall be prepared by the Authority and submitted to Government with requisite number of spare copies. Any such budget shall be treated as an original sanctioned estimate. If no modified budget is submitted any necessary changes in the original estimates shall be made by re-appropriations, fresh allotments, etc. as usual.

(k) *New or additional expenditure which cannot be met.*— If necessity for some new or additional expenditure is fully established during the course of the year and the funds cannot be provided by re-appropriation, it will be open to the Authority to make fresh allotments, provided funds can be made available from opening balances, additional allotments by Government or from increase anticipated or realised income for which a supplement estimate should be submitted. Such proposals shall be accompanied by a statement in Form B-6, in respect of new schemes involving fresh borrowings from Government. The expenditure should not be incurred unless the scheme has been accepted broadly in principle by Government and provision of token amount made in the original budget.

(l) *Re-apporopriations and emergent expenditure.*— No expenditure which is not covered by provision in the sanctioned budget estimates or which is likely to cause excess over the amount provided under any head, shall be incurred without provision being made by re-appropriation from some other head under which savings are ascertained or anticipated. Inevitable expenditure which cannot be met by re-appropriation or which can be met only by additional allotment, may be incurred with the previous approval of the Authority and in emergencies under the orders of the Chairman a report of which shall be made to the Authority at its next meeting. The application for re-appropriation or additional allotment of funds should, however, be made to the Authority as soon as possible explaining circumstances in which the expenditure had to be incurred in anticipation of its sanction.

(m) *Powers of Authority to sanction re-appropriation.*— The Authority may sanction re-appropriation of funds from one major head of account to another or within any major head :

Provided that without the prior approval of Government no re-appropriation shall be made from Nazool to non-nazool or vice-versa and from slum or Rehousing Accounts to General Development Account and vice-versa.

Form of statement of re-appropriation.— Proposals for re-appropriation shall be accompanied by a statement in form DA B-7. The explanation of proposed increase and decreases should be amplified, if necessary, while seeking sanction.

(n) *Effect of re-appropriation sanctioned by Government.*— When re-appropriation is sanctioned by the Government, the amount so transferred shall be treated as loan which shall carry interest from the date of sanction to the re-

appropriation or the date of expenditure, whichever is earlier (unless some other date is specifically prescribed in the sanction) at the same rate as is charged on Government loans to the Authority and which shall be liquidated from the next year's receipts of the debtor from loan or otherwise.

(o) *Inevitable payment.*— The want of provision in the budget estimate or the temporary exhaustion of the budget allotment under any head shall not operate to prevent a record of any payment under its proper head of account. All liabilities incurred shall be liquidated without delay and in no circumstances shall a liability be allowed to stand over and above and be paid from the budget grant of the following year, nor shall payments or refunds be postponed to the last days of a month or the last month of a financial year.

CHAPTER—VII

44. *Form of balance sheet and statement of Accounts.* —(1) At the end of each financial year an annual account of receipts and payments shall be prepared in

Form DA B-8. The annual account shall be accompanied by the following documents.

(2) A certificate from the J&K Bank showing the amount at the credit of the Authority at the end of the year together with a reconciliation statement if this amount differs from that shown in the books of the authority.

(3) A statement in Form No. DA B-9 of investments made under sub-section (3) of section 19 of the Act.

(3A) A statement in Form No. DA B-10 showing expenditure on Authority's works and schemes for which acquisition of land or engineering works are in progress.

(4) A copy of the administrative account reviewing the financial prospects and results of permanent work or schemes such as markets, shops, storages, etc. (of which the engineering works have been completed and the lands, buildings etc.) have been made available for the purpose for which they were developed or constructed.

(5) A statement showing assessment, realisation and the balance of revenue and rents etc.

(6) An income and expenditure Account in Form No. DA B-11 and a balance sheet in Form No. DA B-12 in respect of transanctions in the General Development Account. The balance sheet and annual accounts in Form No. DA B-12 thus completed shall be submitted to the auditors appointed by the Government who will certify the same. A copy of certified accounts and audit report shall be used strictly for departmental purposes and must not be made available to the public or shown to any non-official till it is forwarded to the Government and presented to the Legislature. After the above formality is completed the certified accounts and the audit report shall be laid before the Authority alongwith comments on the various points contained in the audit report.

45. *Annual Report.*— After the close of each financial year the Authority shall prepare and submit to the Government not later than 31st October next following a report of its activities during such year. The report shall as far as practicable be compiled in the following chapters :—

I. Introduction.

II. Administration.—

(i) Meeting of the Authority and its committees.

(ii) The Authority.

(iii) Operational jurisdiction.

(iv) Office Organisation.

III. The Plans.—

(i) The Master Plan.

(ii) Zonal Development Plan.

IV.Works and Schemes.——

(i) Pogrammes and targets.

(ii) Agency for execution.

(iii) Sum Clearance, housing and rehousing and re-development schemes.

(iv) Other works and Schemes.

(v) Control over building and development operations within Authority's Jurisdiction.

V. Land and Buildings.—

A. (i)Management.

(ii) Nazool estates.

(iii) Acquired properties.

(iv) Houses, markets, tenaments and other properties.

(v) Demand and collection of rents, damage and other revenues. (vi) Enforcement of condition of lease deeds/agreements.

B. Disposal of land and buildings.—

(i) Long term leases.

(ii) Tempoprary leases.

VI. Finance and Accounts.—

(i) Budget estimates.

(ii) Accounts.

(iii) Income and expenditure.

(iv) Loans and debts.

(v) Balance sheet and statement of assests/liabilities.

VII. Miscellaneous.—

(i) Litigation.

(ii) Any other matter.

CHAPTER—VIII

46. (1)The Government may appoint Advisory Committe (s) and sub-Committee(s) to advise to the Authority in implementation of its objects and any other matter as and when necessary.

(2) The Government may from time to time prescribe by an order the salaries and allowances of the members of the advisory Committee(s)/sub-Committee(s).

(3) The manner of making the reference to the Advisory Committee/Sub-Committee(s) shall be laid down by the Authority in its regulations.

47.The Government may by order assign to the Authorirty the execution and supervision of any work of Urban Development nature in the local area or in any zone on such terms and onditions as may be specified in the order.

_____

FORM 'A'

Notice under section 10 (1) of the J&K Development Act, 1970 read with rule (2) of the Development Authority Rules

Notice is hereby given that—

(a) a draft of the Master Plan for the local area of _____ (name of the local area) has been prepared, and

(b)

a copy thereof will be available for the inspection at the following places :—

(a) _____

(b) _____

(c) _____

on all working dates, between the hours of 11 a.m. to 3 p.m. till the date mentioned in para 'A-1' hereafter.

2. Objections and suggestions are hereby invited with respect to this draft plan.

3. Objections and suggestions may be sent in writing to the Secretary, Jammu/ Srinagar Development Authority, before the _____ day of _____ .

Any person making the objection/suggestions should also give his name and address.

Secretary
Development Authority.
Srinagar/Jammu.

_____

APPENDIX I

Budget and Account Head

(Rule 18(1)

Note :—Heads of account are divided into major, minor and detailed heads under each division of the accounts viz. Nazul general devlopment, sub-divi-sions like A I, A-2, A-II, B-I , B-II etc are termed as detailed heads. Each major head is further divided into detailed heads such as premia, rental and fees under A-I. Under each detailed head are opened as considered necessary.

A. NAZUL ACCOUNT

Receipts	**Expenditure**
Head of account	Head of account
I— Ordinary Nazul revenue.	1. Share of cost of administration (transferred) from section B- General Development Account.
i. Premia	2. Works and improvement schemes.
ii. Rental	i. Detailed heads under the head of accounts will be according to the needs.
a. Lands	3. Miscellaneous expenditure.
b. Other properties.	i. Acquisition of land unconnected with any specified schemes.
iii. Sale of land (freehold)	ii. Preliminary surveys.
iv. Fees	iii. Repairs to Nazul works.
a. Mutation	iv. Rent of land taken on lease.
b. Others	v. Other Misc. expenditure.
v. Fines and recoveries.	4. Lumpsum payment to Govt. of Nazul Revenue.
vi. Taxes	5. Payment of loans.
vii. Miscellaneous.	6. Interest accounts.
viii. Rent from completed scheme.	7. Suspense accounts.
ix. Deduct Refunds.	i. Deposits.
II—Revenue from works and improvement schemes.	a. Securities.
A—Major works and schemes detailed heads will include the name of an independent scheme.	b. Lambardars money.
III—Grant in aid	c. Stamp receipt payable to Govt.
IV—Loans advanced by Government	d. Deposit and contribution work.
V—a. General purposes.	e. Other deposits.
b. Other institutions.	ii. Advance.
VI—Recovery of advances.	a. Securities.
i. From general DAV/A/C	
ii. From rehousing A/C etc.	
VII—Interest.	

VIII—Suspense accounts.

i. Investments

ii. Deposits.

a. Securities.

b. Lambardar's money.

c. Stamp receipts payable to Govt.

d. Deposits and Contribution works.

e. Other deposits.

b. Lambardar's money.

c. Stamp receipts payable to Govt.

APPENDIX II

3 General Development Account

Receipt.	**Expenditure.**
Heads of Account	*Heads of Account*
IX. Ordinary revenue.	B— Administrative expenses.
i. From completed scheme.	a. Pay of Officers.
ii. Other receipts.	b. Pay of establishment.
X.. Revenue from works and ment schemes.	c. Allowances and Honorarium.
A. Major works and schemes. Name of individual schemes be indicated.	d. T.A.
B. Minor works	e. Fees and Honorarium.
XI.. Grants in aid	i. Members.
XII. Loans advanced by Government	ii. Audit fee.
i. Works and improvement schemes.	iii. Commission on sale of land.
ii. General purposes.	iv. Miscellaneous.
XIII. Repayment of advances from re-housing account etc.	f. Law charges.
XIV. Interest.	g. Contingencies.
XV. Suspense accounts.	1. Furniture and fittings.
(a) Securities.	a. Office furniture.
(b) Stamp receipts payable to Govt.	b. Type writers and duplicators.
(c) Deposit and contribution works.	c. Survey and drawing instruments.
(d) Other deposits.	d. Tools and plants.
	2. Books and periodicals.
	3. Rents, rates and taxes.
	a. House rent.
	b. Telephone rent.
	c. Other items.
	h. Forms and Stationery.
	i. Printing and advertisements.
	j. Other office expenses.
	9. Works and improvement schemes. A—Major works and schemes. Name of each individual scheme be indicated.
	10. Miscellaneous expenditure.
	11. Repayment of loans. a. _____ b. _____ c. _____

d._____

12. Interest on loans to Govt.
    a. _____
    b. _____
    c. _____
    d. _____
13. Suspense accounts.
    i. Investments.
    ii. Deposits.
        a. Securities.
        b. Stamp receipts payable to Govt.
        c. Deposit and contribution works.
        d. Other deposits.
    iii. Advances.

APPENDIX III

C. Slum Clearance Account

Receipts	**Expenditure**
Heads of Account	*Heads of Account*
XVI.Loans.	14. Share of cost of administration (transferred from B-General Development Account)
i. From Govt.	15. Slum clearance schemes.
ii. From Nazul Accounts.	16. Payment of advances.
XVII.Grants in aid.	17. Loans and advances.
i. To meet expenditure on administration.	a. to local bodies.
ii. To meet expenditure on works.	b. to other bodies.
XVIII. Subsidy from Govt.	18. Grant in aid to local bodies and other instituions.
i. For subsidized houses.	19. Suspense accounts.
ii. For other purposes.	i. Investments.
XIX.Revenue from other schemes.	ii. Deposits.
XX. Miscellaneous receipts.	a. Securities.
XXI.Suspense accounts.	b. Stamp receipts payable to Govt.
i. Investments Deposits.	c. Others.
a. Securities.	iii. Advances.
b. Stamp receipts payable to Govt.	
c. Others.	
ii. Advances.	

Form No : DAB 1 (PART I)

JAMMU/SRINAGAR DEVELOPMENT AUTHORITY

BUDGET ESTIMATE FOR THE YEAR_____ PART I

(Rules 4, 7 and 8)

A. Nazul Account.

B. General Development Account.

C. Slum account.

EXPENDITURE

Recipts Major Heads.	Actuals for the last year	Sanctioned estimate for the current year	Revised estimate for the current year	Budget estimate for the next year	Major Heads	Actuals for the last year	Sanctioned Estimate for the current year	Revised Estimates for the current year	Budget Estimates for the next year

1	2	3	4	5	6	7	8	9	10

As in appendix.

As in appendix

Total receipt

Total.

Opening balance. Expenditure.

Grand Total Grand total.

DAB 1 PART II

JAMMU/SRINAGAR DEVELOPMENT AUTHORITY

DETAILED BUDGET ESTIMATES FOR THE YEAR

RECEIPTS **HEAD OF ACCOUNT**

Head of Account	Actuals for the last 3 years	Sanctioned Est. for the current year	Actuals for last 6 months	Actuals of 6 months of the current year.	Revised Est. for the current year.	Budget Est. for the next year.	Variations between cols. 6 & 7	Variations between cols. 7 &8.
1	2	3	4	5	6	7	8	9

EXPENDITURE

Head of Account	Actuals for the last 3 years.	Sanctioned Est. for the current year	Actuals for last 6 months	Actuals of 6 months of the current year	Revised Est. for the current year.	Budget Est. for the next year.	Variations between cols. 6 & 7	Variations between cols. 7
10	11	12	13	14	15	16	17	18

FORM NO. DAB–2

JAMMU/SRINAGAR DEVELOPMENT AUTHORITY

SCHEDULE OF ESTABLISHMENT

Statement of details of provisions proposed for pay of officers/ establishment for the year _____.

Name and designation 1	Ref pag f	Sanctioned pay of the post			Amount of provisions for year at the rate in (col. 3 (c)) 4	Increment falling due within the year			Total provisions for the year i.e. total of col. 4 & 5 (c). 6	Remarks
		Minimum	Maximum	Actual pay of the persons concerned due on Ist April next year. 3			Date of .	Amount of increment		
a	b			c	a		b		c	

Note.—1. In the case of temporary establishments authority under which they are entertained should be quoted.

Note.—2. Amount of provision should agree with the enteries in the estimates form.

Note.—3. Name need not to be given in the case of officers whose names are omitted from the pay bills.

Note.—4. Entries in respect of additional staff proposed should be made in red ink.

Signature of officer
Designation.

Dated

FORM NO : DAB–3

JAMMU/SRINAGAR DEVELOPMENT AUTHORITY

Schedule containing new items of expenditure other urban works and scheme.

Name of items	Head of account	Particulars of items.	Amount proposed	Ground for expenditure or reference to orders sanctioning it.	Remarks
1	2	3	4	5	6

FORM NO : DAB–4

JAMMU/SRINAGAR DEVELOPMENT AUTHORITY

Schedule of Woks and Schemes in Progress

A—Nazul Account.

B—General Development Account.

C—Slum account.

Name of Work or Scheme.	Total estimated cost.	Anticipated expenditure to end of current year.	Further liability	Provision made in the next year's Budget.
1	2	3	4	5

FORM NO : DAB–5

SRINAGAR/ JAMMU DEVELOPMENT AUTHORITY

SCHEDULE OF NEW WOKS AND SCHEME

A—Nazul Account.

B—General Development.

C—Slum account.

Name of work or scheme.	Total estimated cost.	Provision proposed in the next year's budget.	Remarks
1	2	3	4

Note :— A descriptive note giving the particulars of each work/scheme and justification for it, indicating the financial implications should be given in this column.

_____

FORM NO : DAB–6

JAMMU/SRINAGAR DEVELOPMENT AUTHORITY

Statement to accompany all apllications for additional funds which cannot be provided by re-appropriation within the sanctioned budget estimates.

Budget Heads.	Description of items or scheme	Actual expenditure upto date. Actual income	Amount as in the sanctionstand after the inmates.	proposed increase upto date.	Provisions as it will crease.	Remarks ed esti-

1	2	3	4	5	6	7

Note : 1—The source from which the increased expenditure shall be met should be stated. If the estimate of any head or heads of income is proposed to be revised, necessary proposals should be made in this Form.

Note : 2—Reasons for (a) increase in expenditure as well as for (b) increase in income where necessray should be given here or in the covering letter. It should also be explained why the expenditure was not included in the original budget estimate.

FORM NO : DAB–7

JAMMU/SRINAGAR DEVELOPMENT AUTHORITY

Statement of proposed re-appropriation (s)

Heads of budget estimates by the proposal	Actual expenditure upto date of the proposal	Amount in the sanctioned estimates.	Proposed increase/ decrease.	Amounts as they will stand after re-appropriation.	Reasons for increase/ decrease.
1	2	3	4	5	6
1. Heads under which the proposed expenditure will fall.					
Total.					
2. Heads under which it is proposed to reduce the grants.					
Total					

FORM NO : DAB–8

SRINAGAR/JAMMU DEVELOPMENT AUTHORITY

Annual account for the year.

Receipts.	**Payments.**
1. Opening balance.	1. Administrative expenses.
a) At Bank.	2. Expenditure on Works Dev. Scheme.
b) In hand.	3. Expenditure on Dev. of land
2. Sub-ventions and grants-in-aid	4. Construction of houses under hire purchase basis.
a) State.	5. Expenditure on roads and buildings other than those included in the development.
b) Central Government.	6. Master and Zonal -plan.
3. Receipts from works and Dev. Schemes.	7. Interest on loans and on
4. Damages.	(a) G..P. Fund.
5. Other revenues.	(b) C..P. Fund
6. Receipts from disposal of houses	

under hire purchase scheme.

7. Recepits of disposal of land.

8. Master and Zonal plans.

9. Amounts received for implementation of slum clearence Scheme.

10. Misc. receipts.

11. Interest from investments.

12. Debt receipts.

13. A) G.P. Fund.

B) C.P. Fund.

14. Deposits and advances including suspense account reserve funds, cash balance, investment account etc.

15. Total of current year.

16. Corresponding figures for two previous years.

17. Total.

Payment of nazul revenue to Govt.

9. Repayment of debits and loans.

10. Deposits and advances included in suspense accounts Investment account revenue funds.

11. Closing balance.

(a) At Bank.

(b) In Hand.

Corresponding figures for two previous years.

Total.

Note :—In the account columns be provided to exhibit the actuals of the previ-ous years and estimated and actuals of the current years to which the account pertains.

_____

FORM NO : DAB–9

STATEMENT OF INVESTMENT MADE BY THE JAMMU/SRINAGAR DEVELOPMENT AUTHORITY AS ON _____

Date of the Authority resolution.	Nature of investment i.e. (Govt. paper fixed deposit etc.)	Book value i.e. brokage and other charges.	Face value	Market value	Distribution
1	2	3	4	5	6

FORM NO : DAB–10

STATEMENT SHOWING EXPENDITURE ON WORKS AND SCHEMES FOR WHICH ACQUISITION OF LAND OR ENGINEERING WORKS AND SCHEMES ARE IN PROGRESS.

	Actual expenditure of previous year	*Expenditure of current year.*
	a	b
	Estimated	Actuals
1. Compensation paid.		

2. Expenditure on development of land.
3. Expenditure on construction of roads other than those included in the Development.
4. Expenditure on buildings other than those included in development.
5. Construction of Houses under hire purchase scheme.
6. Estate interest charges.
7. Other Misc. charges.
8. Interest on loans.
9. Debit repayments.
   (a) Repayment of loans.
   (b) Refunds to Government.
10. Deposits and advances.
   (a) Investments.
   (b) Amount paid revolving fund.
   (c) Advances.
11. Total Payments.
12. Closing Balance.

Note :—Expenditure incurred and booked under various accounts should be shown against each sub account i.e.

(a) Nazul account.
(b) General Dev. Accounts.
(c) Rehousing accounts.
(d) Slum accounts.
(e) Any other accounts, as and when maintained according to the requirements.

FORM NO : DAB–11

JAMMU/SRINAGAR DEVELOPMENT AUTHORITY

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR _____

Expenditure	**Total**	**Income**	**Total**
Head of Account		*Head of Account*	
1. Opening value of land on 1st April.		1. Revenue from works and Dev. scheme.	
(a) Land.		(i) Premia and sale money of land etc.	
(b) Other acquired land.			
2. Purchase of land.		(ii) Ground rent etc.	
3. Expenditure of development of land.		(iii) Damages etc. Less irrecoverable dues written off.	
4. Gross excess of income over expenditure on land development.			
Total			
(a) Opening-value housing schemes expenditure on		2. Close value of land on the 31st March.	

housing schemes. Gross excess of income over expenditure on housing schemes carried down.

Total :

Cost of Adm. (Proportionate).

(a) Pay and allowances of officers.

(b) Pay and allowances of establishment.

(c) Other charges (contingencies and Misc. expenses)

(d) Bonus.

(e) Deduct recoveries on account of establishment.

6. Interest on loans paid to Govt.

7. Interest on G.P. Fund and CPF contribution.

8. Misc. expenditure.

9. Depreciation.

10. Provision for gratuity and other liabilities.

11. Balance sheet (Figures).

Total :-

(a) Land.

(b) Other acquired land.

Total :

(A) Receipts from housing scheme.

(i) Sale proceeds, less cost of land payable to J&K Government.

(ii) Other receipts closing value of housing schemes.

Total :

4. Gross excess of income over expenditure brought down.

(i) On development schemes.

(ii) On housing Schemes.

5. Ordinary revenue.

6. Interest from investments.

7. Payment of gratuity etc.

Total :–

Loans from Balance as per last balance receipt during

Cash and blanace as per details attached.

1. Investment.

Short term deposits with J&K Bank Ltd.

2.

Deposits.

Employees provident fund

3. invest. as per schedule.

Reserve fund.

Advances.

4.

tached).

(a) Permanent advance.

(b) Temporary advance.

Excess of assets and liabilities.

Balance as per (c) Misc. advance

1	2	3	4	5
8. Excess of income over expenditure during the year.			5. Suspense.	
			6. Sundry debtors.	1. during the year.
			7. Property (immovable)	2
			8. Construction of house under hire purchases housing scheme built up houses.	3. Employees provident funds.
			9. Book value of land in hand.	4.
			10. Dues from Govt. Departments and local bodies.	5. Sundry creditors (as per list at-
				6.
				7.