



**Report of the  
Comptroller and Auditor General of India  
on  
Social, General, Economic (Non-PSUs) sectors  
for the year ended 31 March 2015**



**Government of Jammu and Kashmir**  
*Report No. 1 of 2016*

**Report of the  
Comptroller and Auditor General of India**

**on**

**Social, General, Economic (Non-PSUs) sectors**

**for the year ended 31 March 2015**

**Government of Jammu and Kashmir**

***Report No. 1 of 2016***



## TABLE OF CONTENTS

Particulars	Reference to	
	Paragraphs	Page
<b>Preface</b>		<b>v</b>
<b>Overview</b>		<b>vii</b>
<b>Chapter-I : Introduction</b>		
Budget profile	1.1	1
Application of resources of the State Government	1.2	1
Persistent savings	1.3	2
Funds transferred directly to the State Implementing Agencies	1.4	2
Grants-in-aid from Government of India	1.5	3
Planning and conduct of audit	1.6	3
Response of Government to Audit Report	1.7	3
Recoveries at the instance of audit	1.8	4
Response of Government to Audit	1.9	4
Follow-up on Audit Reports	1.10	5
Non-submission/ delay in submission of Annual accounts by Autonomous Bodies	1.11	6
Year-wise details of reviews and paragraphs appeared in Audit Report	1.12	7
<b>Chapter-II : Performance Audit</b>		
<b>Consumer Affairs and Public Distribution Department</b>		
Supply of subsidized food grains and Kerosene Oil under Targeted Public Distribution System	2.1	9
<b>Education Department</b>		
Mid Day Meal Scheme	2.2	35
<b>Estates Department</b>		
Working of Estates Department	2.3	53
<b>Health and Medical Education Department</b>		
Procurement of Medicines and Medical Equipment	2.4	78

Particulars	Reference to	
	Paragraphs	Page
<b>Chapter-III : Compliance Audit</b>		
<b>Agriculture Production Department</b>		
Unfruitful expenditure	3.1	101
<b>Education Department</b>		
Blockade of funds	3.2	102
Inadmissible payment of pay and allowances	3.3	103
Short remittance of games fee	3.4	104
<b>Floriculture Department</b>		
Blockade of funds and avoidable expenditure	3.5	106
<b>Forest Department</b>		
Audit on Human Resources Management in the Forest Department	3.6	107
Suspected embezzlement	3.7	121
<b>General Administration Department</b>		
Implementation of Right to Public Services Legislation	3.8	123
<b>Health and Medical Education Department</b>		
Unfruitful expenditure on BMW incinerators	3.9	134
<b>Higher Education Department</b>		
Blockade of funds due to failure to ensure possession of encumbrance free land	3.10	136
Blockade of funds due to non-establishment of satellite centres	3.11	137
<b>Housing and Urban Development Department</b>		
Working of Jammu Development Authority	3.12	138
<b>Irrigation and Flood Control Department</b>		
Unauthorised expenditure and unproductive investment	3.13	150
Unfruitful expenditure due to improper selection of sources of water	3.14	152

Particulars	Reference to	
	Paragraphs	Page
Unfruitful expenditure due to non-completion of scheme	3.15	153
<b>Power Development Department</b>		
Loss of revenue	3.16	155
Unfruitful expenditure and diversion of funds	3.17	156
<b>Public Works Department (Roads and Buildings)</b>		
Short deduction of service tax	3.18	157
Unfruitful expenditure	3.19	158
Unplanned execution of road project	3.20	159
<b>Public Health Engineering Department</b>		
Inadmissible payment of arrears of pay and allowances	3.21	160
<b>Revenue Department</b>		
Management of Evacuee Property in the State	3.22	162
Irregular and extra expenditure	3.23	173
Undue favour to contractors	3.24	175
<b>Rural Development Department</b>		
Total Sanitation Campaign	3.25	176

## Appendices

Sl. No.	Particulars	Reference to Page
<b>Appendix-2.1</b>	Statement showing percentage of wheat issued on an average each month (October 2013 to March 2015) to Flour Mills <i>vis-a-vis</i> their monthly grinding capacity	189
<b>Appendix-2.2</b>	Irregularities in finalization of rate contract	190
<b>Appendix-2.3</b>	Procurement of Medicines by test-checked health institutions during 2010-11 to 2014-15	193
<b>Appendix-2.4</b>	Statement showing purchases of a single medicine at different rates	194
<b>Appendix-2.5</b>	Details of medicine declared as 'Not of standard quality' by Dy. Controller Drug & Food Jammu which had been administered to patients	196
<b>Appendix-2.6</b>	Procurement of Medical Equipment by test-checked health institutions during 2010-11 to 2014-15	198
<b>Appendix-2.7</b>	Orders placed on the basis of Fake/Tampered Supply Orders	199
<b>Appendix-2.8</b>	Details of Idle equipment in test-checked Health Institutions	201
<b>Appendix-3.1</b>	Statement showing Sanctioned strength <i>vis-à-vis</i> Posted strength in Forest Protection Force	203
<b>Appendix-3.2</b>	Land acquisitions initiated by Collector Land Acquisition	204
<b>Appendix-3.3</b>	Statement showing details of irregular allotment of plots of land	205
<b>Appendix-3.4</b>	Statement showing Submission of Utilisation Certificates/ completion reports	206
<b>Appendix-3.5</b>	Statement showing variations between the figures of monthly progress reports and MIS uploaded on web-site	207