

# **APPENDICES**



<b>Appendix 1.1</b>					
<b>(Reference: Paragraph: 1.1)</b>					
<b>Profile of Jammu &amp; Kashmir</b>					
<b>A. General Data</b>					
S.NO	Particulars	Figures			
1	Area	2.22 lakh sq.Kms			
2	Population				
	As per 2011 Census	1.25 crore			
3	Density of population (as per 2011 Census). (All India Density = 382 persons per Sq. Km)	124 per sq.Kms			
4	*Population below poverty line (BPL) for 2011-12 (All India Average = 29.5 per cent)	15.1			
5	Literacy (as per 2011 Census) (All India Average = 73.0 per cent)	67.16			
6	Infant mortality (per 1000 live births). (All India Average = 40 per 1000 live births as per SRS Bulletin of Sept.2014)	37(Rate 2013)			
7	Life Expectancy at birth (All India Average = 67.5 years as per Economic Survey 2014-15)	72(2009-13)			
8	Gini Coefficient (a major of inequality of income among the population. Value rate is from zero to one. Value closer to zero indicates inequality is less and vice versa)				
	a. Rural (All India = 0.29)	0.24			
	b. Urban (All India = 0.38)	0.31			
9	Per Capita GSDP CAGR (2005-06 to 2014-15) for General Category States 13.86	11.26			
10	GSDP CAGR (2004-05 to 2013-14)	Jammu & Kashmir	12.72		
		Other General Category States	15.44		
11	Population Growth (2005-06 to 2014-15)	Jammu & Kashmir	12.49		
		Other General Category States	12.76		
<b>B. Financial Data</b>					
S.NO	Particulars (CAGR)	Figures (in per cent)			
		2005-06 to 2013-14		2013-14 to 2014-15	
		General category States	Jammu & Kashmir	Special Category States	Jammu & Kashmir
a.	Of Revenue Receipts	13.72	12.86	15.34	6.68
b.	Of own Tax Revenue	16.00	26.12	13.19	3.80
c.	Of Non Tax Revenue	10.67	53.72	-6.78	8.46
d.	Of Total Expenditure	13.86	11.79	20.99	9.04
e.	Of Capital Expenditure	11.36	5.13	26.12	13.91
f.	Of Revenue Expenditure on Education	16.09	17.01	17.68	2.99
g.	Of Revenue Expenditure on Health	16.70	15.66	23.67	1.28
h.	Of Salary & Wages	16.40	15.47	4.52	1.07
i.	Of pension	19.95	18.42	14.94	2.62

<b>Appendix - 1.2</b>	
<b>Part A: Structure and Form of Government Accounts</b>	
<p><b>Structure of Government Accounts:</b> The accounts of the State Government are kept in three parts (i) Consolidated Fund, (ii) Contingency Fund and (iii) Public Account.</p>	
<p><b>Part I: Consolidated Fund:</b> All revenues received by the State Government, all loans raised by issue of treasury bills, internal and external loans and all moneys received by the Government in repayment of loans shall form one consolidated fund entitled 'The Consolidated Fund of State' established under Article 266(1) of the Constitution of India.</p>	
<p><b>Part II: Contingency Fund:</b> Contingency Fund of the State established under Article 267(2) of the Constitution is in the nature of an imprest placed at the disposal of the Governor to enable him to make advances to meet urgent unforeseen expenditure, pending authorisation by the Legislature. Approval of the Legislature for such expenditure and for withdrawal of an equivalent amount from the Consolidated Fund is subsequently obtained, whereupon the advances from the Contingency Fund are recouped to the Fund.</p>	
<p><b>Part III: Public Account:</b> Receipts and disbursements in respect of certain transactions such as small savings, provident funds, reserve funds, deposits, suspense, remittances etc. which do not form part of the Consolidated Fund, are kept in the Public Account set up under Article 266(2) of the Constitution and are not subject to vote by the State Legislature.</p>	
<b>PART B: Layout of Finance Accounts</b>	
<b>Statement</b>	<b>Layout</b>
Statement No.1	Statement of Financial Position
Statement No.2	Statement of Receipts and Disbursements
Statement No.3	Statement of Receipts in Consolidated Fund
Statement No.4	Statement of Expenditure in Consolidated Fund
Statement No. 5	Statement of Progressive Capital Expenditure
Statement No.6	Statement of Borrowings and other Liabilities
Statement No.7	Statement of Loans and Advances given by the Government
Statement No.8	Statement of Investment of the Government
Statement No.9	Statement of Guarantees given by the Government
Statement No.10	Statement of Grant in Aid given by the Government
Statement No.11	Statement of Voted and Charged Expenditure
Statement No.12	Statement of source and application of funds for expenditure other than Revenue
Statement No.13	Summary of Balances under Consolidated Fund, Contingency Fund and Public Account
Statement No.14	Detailed Statement of Revenue and Capital Receipts by Minor heads
Statement No.15	Detailed Statement of Revenue Expenditure by Minor heads
Statement No.16	Detailed Statement of Capital Expenditure by Minor heads and Sub heads
Statement No.17	Detailed Statement of Borrowings and other Liabilities
Statement No.18	Detailed Statement of Loans and Advances given by the State Government
Statement No.19	Detailed Statement of Investment of the Government
Statement No.20	Detailed Statement of Guarantees given by the Government
Statement No.21	Detailed Statement on Contingency Fund and Other Public Account transactions
Statement No.22	Detailed Statement on Investments of Earmarked Funds

**Appendix - 1.3**  
**Methodology Adopted for the Assessment of Fiscal Position**

**Part A**

The norms/Ceilings prescribed by the TFC for selected fiscal variable along with its projections for a set of fiscal aggregates and the commitments/projections made by the State Governments in their Fiscal Responsibility Acts and in other Statements required to be laid in the legislature under the Act (**Part B of Appendix 1.2**) are used to make qualitative assessment of the trends and pattern of major fiscal aggregates. Assuming that the Gross State Domestic Product (GSDP) is a good indicator of the performance of the State's economy, major fiscal aggregates like tax and non-tax revenue, revenue and capital expenditure, internal debt and revenue and fiscal deficits have been presented as percentage to the GSDP at current market prices. The buoyancy coefficients for relevant fiscal variables with reference to the base represented by GSDP have also been worked out to assess as to whether the mobilization of resources, pattern of expenditure etc. are keeping pace with the change in the base or these fiscal aggregates are also affected by factors other than GSDP. The trends in GSDP for the last five years are indicated below:

Item/Year	2010-11	2011-12	2012-13	2013-14	2014-15
Gross State Domestic Product (₹ in crore) (Base year: 2004-05)	58073	68185	76916	87570	87921
Growth rate of GSDP (Revised)	20.02	17.41	12.80	13.85	0.40
GDP at market prices	7248860	8391691	9388876	10472807	N/A
GSDP as % of GDP	0.80	0.81	0.83	0.83	N/A

Source: (Directorate of Economics & Statistics, Department of Planning, Government of Jammu and Kashmir)

Terms	Basis of calculation
Buoyancy of a parameter	Rate of Growth of the parameter/GSDP Growth
Buoyancy of a parameter (X) With respect to another parameter (Y)	Rate of Growth of parameter (X)/ Rate of Growth of parameter (Y)
Rate of Growth (ROG)	$[(\text{Current year Amount} / \text{Previous year Amount}) - 1] * 100$
Development Expenditure	Social Services + Economic Services
Average interest paid by the State	$\text{Interest payment} / [(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities}) / 2] * 100$
Interest received as <i>per cent</i> to Loans Outstanding	$\text{Interest Received} / [(\text{Opening balance} + \text{Closing balance of Loans and Advances}) / 2] * 100$
Revenue Deficit	Revenue Receipt – Revenue Expenditure
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit – Interest payments
Pre-Devolution Non-Plan Revenue Deficit	Non-Plan Revenue expenditure – (State's Own Tax Revenues + State's Own Non-Tax Revenues)
State's Own Deficit	Fiscal Deficit – Share in Union Taxes/Duties – Grants-in-aid received from the Union government
Non-Plan Revenue Gap	Revenue Deficit – Revenue Deficit on 'Plan' account = Revenue Deficit – (Plan Revenue Expenditure – Plan Grants)

**Appendix 1.4**  
**(Reference: Paragraph: 1.2; Paragraph: 1.2.1 & Paragraph: 1.4)**  
**Time series data on the State Government Finances**

(₹ in crore)

Time series data on State Government Finances					
Part-A Receipts					
Fiscal Aggregate	2010-11	2011-12	2012-13	2013-14	2014-15
<b>1.Revenue Receipts (a) + (b)</b>	<b>22234</b>	<b>24783</b>	<b>26217</b>	<b>27128</b>	<b>28939</b>
(a) Tax Revenue	6550 (29)	8240 (33)	9703 (37)	10415 (38)	10811 (37)
(i) Revenue from State Taxes	3483 (16)	4745 (19)	5833 (22)	6273 (23)	6334 (22)
Of which					
Taxes on sales, trade, etc.	2425 (70)	3414 (72)	4174 (72)	4579 (73)	4602 (16)
State Excise	337 (10)	385 (8)	421 (7)	440 (7)	466 (2)
Taxes on vehicles	115 (3)	105 (2)	118 (2)	134 (2)	132 (1)
Stamps and Registration fees	79 (2)	171 (4)	240 (4)	261 (4)	248 (1)
Land Revenue	42 (1)	33 (1)	96 (2)	16 (1)	15 (0.05)
Other Taxes	485 (14)	637 (13)	784 (13)	843 (13)	871 (5)
(ii) State's share of Union taxes and duties	3067 (14)	3495 (14)	3870 (15)	4142 (15)	4477 (15)
(b) Non-Tax Revenue	15684 (71)	16543 (67)	16514 (63)	16713 (62)	18127 (63)
(i) State's Own Non-Tax Revenue	1093 (5)	2002 (8)	2160 (8)	2870 (11)	1978 (7)
Of which					
Power Department receipts	822 (75)	1007 (50)	1589 (74)	1533 (53)	1428 (72)
(ii) Grants-in-aid from the Union Government	14591 (66)	14541 (59)	14354 (55)	13843 (51)	16150 (56)
State's Own Revenues (a) (i) + (b) (i)	4576	6747	7993	9143	8312
Revenue transfers from Centre (a) (ii) + (b) (ii)	17658	18036	18224	17985	20627
2. Miscellaneous capital receipts (Recoveries of Loans and Advances)	2	168	2	4	3
3. Gross Public Debt receipts (including receipts of Ways and Means Advances)	7053	8473	7029	6002	10259
4. Total receipts in the Consolidated Fund (1+2+3)	29289	33424	33248	33134	39200
5. Contingency Fund receipts	0.26	1.20	-	-	0.55
6. Gross Public Account receipts (including receipts in departmental cash chest and cash balance investment)	55860	31913	33438	32406	37242

<b>Gross Receipts (4+5+6)</b>	<b>85149</b>	<b>65338</b>	<b>66686</b>	<b>65540</b>	<b>76443</b>
<b>Public Account Receipts (Net)</b> including receipts in departmental cash chest and cash balance investment	<b>1084</b>	<b>1017</b>	<b>1974</b>	<b>2790</b>	<b>3906</b>
<b>Part-B Disbursements</b>					
<b>Fiscal Aggregate</b>	<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
<b>1. Revenue Expenditure</b> <b>(a) + (b)=(i) + (ii) + (iii)</b>	<b>18467</b> <b>(75)</b>	<b>22680</b> <b>(79)</b>	<b>25117</b> <b>(83)</b>	<b>27058</b> <b>(85)</b>	<b>29329</b> <b>(85)</b>
(a) Plan	909 (5)	1248 (5)	1557 (6)	1839 (7)	2872 (10)
(b) Non-Plan	17558 (95)	21432 (95)	23560 (93)	25219 (93)	26457 (90)
General Services (including interest payments)	7777 (42)	9707 (43)	10614 (42)	11374 (42)	12039 (41)
Social Services	5214 (28)	5211 (23)	5548 (22)	6319 (23)	8501 (29)
Economic Services	5476 (30)	6514 (29)	7399 (29)	7526 (28)	8789 (30)
<b>2. Capital Expenditure</b> <b>(a) + (b)=(i) + (ii) + (iii)</b>	<b>6064</b> <b>(25)</b>	<b>5899</b> <b>(21)</b>	<b>5224</b> <b>(17)</b>	<b>4507</b> <b>(15)</b>	<b>5134</b> <b>(15)</b>
(a) Plan	5730 (94)	5474 (93)	4971 (95)	4172 (93)	4501 (88)
(b) Non-Plan	334 (6)	425 (7)	253 (5)	335 (7)	633 (12)
(i) General Services	458 (8)	394 (6)	637 (12)	648 (14)	608 (12)
(ii) Social Services	1542 (25)	1569 (27)	1599 (31)	1230 (28)	1608 (31)
(iii) Economic Services	4064 (67)	3936 (67)	2989 (57)	2629 (58)	2918 (57)
<b>3. Disbursement of loans and advances</b>	<b>72</b> <b>(<sup>+</sup>)</b>	<b>66</b> <b>(<sup>+</sup>)</b>	<b>93</b> <b>(<sup>+</sup>)</b>	<b>121</b> <b>(<sup>-</sup>)</b>	<b>87</b> <b>(<sup>-</sup>)</b>
<b>4. Total (1+2+3)</b>	<b>24603</b>	<b>28645</b>	<b>30434</b>	<b>31686</b>	<b>34550</b>
<b>5. Gross Repayment of Public Debt (including repayment of Ways and Means Advances)</b>	<b>5779</b>	<b>5648</b>	<b>5085</b>	<b>4147</b>	<b>8549</b>
Internal Debt (excluding Ways and Means Advances and Overdraft)	871	1114	1265	1218	1213
Net transactions under Ways and Means Advances and Overdraft	2965	-	-	-	226
Loans and Advances from Government of India <sup>1</sup>	96	97	78	79	112
<b>6. Appropriation to Contingency Fund</b>	<b>Nil</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>7. Gross disbursement out of Consolidated Fund (4+5)</b>	<b>30382</b>	<b>34293</b>	<b>35519</b>	<b>35833</b>	<b>43099</b>
<b>8. Contingency Fund disbursements</b>	<b>0.16</b>	<b>0.35</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>9. Gross Public Account disbursements</b>	<b>54776</b>	<b>30896</b>	<b>31464</b>	<b>29616</b>	<b>33336</b>
<b>10. Gross disbursements (7+8+9)</b>	<b>85158</b>	<b>65189</b>	<b>66983</b>	<b>65449</b>	<b>76435</b>
<b>11. Increase in Cash Balance</b>	<b>(-) 9</b>	<b>149</b>	<b>(-) 297</b>	<b>972</b>	<b>338</b>
<b>12 Grand Total</b>	<b>85149</b>	<b>65338</b>	<b>66686</b>	<b>66421</b>	<b>76773</b>

<sup>1</sup> Includes Ways and Means Advances

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Part-C Deficits					
1. Revenue Surplus (Revenue Receipts-Revenue Expenditure)	3767	2103	1100	70	(-)390
2. Fiscal Deficit (Total expenditure excluding redemption of Public Debt & other liabilities – total non-debt receipts)	2367	3694	4216	4554	5608
3. Primary Deficit (Fiscal Deficit – Interest Payment)	84	1311	1510	1553	2075
4. Interest Payments (included in revenue expenditure)	2283 (13)	2383 (11)	2707	3001	3533
5. Arrears of Revenue	1494	1172	1614	1433	1399
6. Financial Assistance to local bodies, etc.	1943	1795	2084	1481	1535
7. Ways and Means Advances/ overdraft availed (days)	365	134 (Overdraft on 5 days)	119 (overdraft on 9 days)	107 (overdraft on 7 days)	207 (overdraft on 2days)
8. Interest on WMA/Overdraft	228	5	6	4	9
9. Public debt receipts	5206	4036	3286	3152	10033
10. Gross State Domestic Product (GSDP <sup>2</sup> ) (Revised/ Base 2004-05)	58073	68185	76916	87570	87921
11. Outstanding Public Debt <sup>3</sup> (year end) excluding Public Account	19867	22692	24635	26490	28201
12. Outstanding <sup>4</sup> guarantees (year end)	2708	2098	611	2714	2860
13. Maximum amount guaranteed (year end)	4750	4750	2650	4656	4232
14. Number of incomplete projects	93	169	202	267	671
15. Capital blocked in incomplete projects	269.43	590.36	685	832	1902
Total Expenditure/GSDP	51.57	45.93	39.24	36.29	39.30
Revenue Receipts/Total expenditure	90	86	86	86	84
Revenue Expenditure/Total Expenditure	75	79	83	85	85
Expenditure on Social Services/Total Expenditure	27.46	27.45	23.48	23.82	29.26
Expenditure on Economic Services/Total Expenditure	38.78	37.00	34.13	32.05	33.88
Capital Expenditure/Total Expenditure	24.65	20.59	17.17	14.22	14.86
Capital Expenditure on Social and Economic Services/Total Expenditure	22.79	19.21	15.08	12.18	13.10
Revenue Surplus as % of GSDP	6.61	3.19	1.41	0.08	(-)0.44
Fiscal Deficit as % of GSDP	4.15	5.60	5.44	5.22	6.38
Primary Deficit as % of GSDP	0.15	1.99	1.95	1.78	2.36
Revenue Deficit/Fiscal Deficit	NA	NA	NA	N/A	6.95
Fiscal Liabilities/GSDP	(-) 65.55	58.15	51.92	51.16	54.95
Fiscal Liabilities/RR	140.65	146.33	153.58	164.67	166.95
Primary deficit vis-à-vis quantum spread	703	843	1497	814	1141
Debt Redemption (Principal+Interest)/Total Debt Receipts for the year	98.03	82.92	90.75	89.41	99.39
Return on Investment	56.71	68.16	87.35	128.88	128.88
Balance from Current Revenue (₹ in crore)	(-) 3949	(-) 6639	(-)7617	(-)7915	(-)10325
Financial Assets/Liabilities	1.35	1.46	1.36	1.36	1.28

<sup>2</sup> Figures of GSDP are based on information supplied by the State Government.

<sup>3</sup> Includes internal debt and loans and advances from Central Government only.

<sup>4</sup> Excludes information in respect of three private firms and four cooperative societies during 2004-05 to 2007-08.



**Appendix 1.5**  
**(Reference: Paragraph: 1.2)**  
**Abstract of Receipts and Disbursements for the year 2014-15**

(₹ in crore)

Receipts				Disbursements					
Various items	2013-14	2014-15		Various items	2013-14	2014-15			
						Non-Plan	Plan	Total	
1	2	3	4	5	6	7	8	9	10
<b>Section-A: Revenue</b>									
<b>I. Revenue Receipts</b>	<b>27127.98</b>		<b>28938.59</b>	<b>I. Revenue Expenditure</b>	<b>27057.77</b>	<b>26456.72</b>	<b>2872.21</b>	<b>29328.93</b>	<b>29328.93</b>
Tax revenue	6272.74	6333.95		<b>General Services</b>	<b>11402.74</b>	<b>12027.02</b>	<b>11.93</b>	<b>12038.95</b>	
				<b>Social Services</b>	<b>7896.26</b>	<b>6406.06</b>	<b>2095.33</b>	<b>8501.39</b>	
Non-tax revenue	2869.69	1978.05		Education, Sports, Art and Culture	3762.07	2941.21	1040.27	3981.48	
				Health and Family Welfare	1551.37	1387.61	414.89	1802.50	
State's share of Union taxes	4142.10	4477.23		Water Supply, Sanitation/ H&UD	1259.13	1485.92	52.70	1538.62	
				Information and Broadcasting	49.09	35.64	2.41	38.05	
Non-Plan grants	4009.15	3342.32		Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	65.41	14.49	41.04	55.53	
				Labour and Labour Welfare	152.45	49.28	41.65	90.93	
Grants for State Plan Schemes	9008.08	12720.27		Social Welfare and Nutrition	1034.75	470.83	502.37	973.20	
				Others	21.99	21.08	-	21.08	
Grants for Central and Centrally Sponsored Plan Schemes	826.22	86.77							
Grants for Special Plan Schemes				<b>Economic Services</b>	<b>7758.77</b>	<b>8023.65</b>	<b>764.94</b>	<b>8788.59</b>	
				Agriculture and Allied Activities	1392.29	1339.74	49.25	1388.99	
				Rural Development	338.16	311.53	41.82	353.35	
				Special Areas Programmes	468.88	401.05	27.59	428.64	
				Irrigation and Flood Control	414.35	410.86	1.34	412.20	
				Energy	4303.09	4977.83	4.22	4982.05	
				Industries and Minerals	267.65	240.95	9.21	250.16	
				Transport	169.61	159.62	468.39	628.01	
				Science, Technology and Environment	35.99	23.90	7.53	31.43	
				General Economic Services	368.75	158.17	155.59	313.76	
<b>II. Revenue deficit carried over to Section -B</b>			<b>390.34</b>	<b>II. Revenue Surplus carried over to Section-B</b>	<b>70.21</b>				<b>-</b>
<b>Total Section-A</b>	<b>27127.98</b>		<b>29328.93</b>	<b>Total Section-A</b>	<b>27127.98</b>				<b>29328.93</b>
<b>Section B: Capital</b>									
<b>III. Opening Cash balance including Permanent Advances and Cash Balance Investment</b>	<b>90.82</b>		<b>1062.64</b>						
<b>IV. Misc. Capital receipts</b>				<b>III. Capital Outlay</b>	<b>4506.85</b>	<b>632.74</b>	<b>4501.46</b>	<b>5134.20</b>	<b>5134.20</b>

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Receipts				Disbursements					
Various items	2013-14	2014-15		Various itemzszs	2013-14	2014-15			
						Non-Plan	Plan	Total	
1	2	3	4	5	6	7	8	9	10
				<b>General Services</b>	<b>648.23</b>	<b>85.84</b>	<b>522.17</b>	<b>608.01</b>	
				<b>Social Services</b>	<b>1229.46</b>	<b>62.08</b>	<b>1546.45</b>	<b>1608.53</b>	
				Education, Sports, Art and Culture	522.54	-	530.79	530.79	
				Health and Family Welfare	233.54	-	212.62	212.62	
				Water Supply, Sanitation/ H&UD	354.92	-	736.55	736.55	
				Information and Broadcasting	2.65	-	0.75	0.75	
				Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	7.61	-	22.43	22.43	
				Social Welfare and Nutrition	107.07	62.08	42.63	104.71	
				Other Social Services	1.13	-	0.68	0.68	
				<b>Economic Services</b>	<b>2629.16</b>	<b>484.82</b>	<b>2432.84</b>	<b>2917.66</b>	
				Agriculture and Allied Activities	399.41	367.25	216.20	583.45	
				Rural Development	202.08	114.02	606.96	720.98	
				Special Areas Programmes	232.95	3.55	176.22	179.77	
				Irrigation and Flood Control	332.15	-	248.68	248.68	
				Energy	380.94	-	142.47	142.47	
				Industries and Minerals	100.00	-	125.63	125.63	
				Transport	392.44	-	450.89	450.89	
				Science, Technology and Environment	11.65	-	10.42	10.42	
				General Economic Services	577.54	-	455.37	455.37	
<b>V. Recoveries of Loans and Advances</b>	<b>4.13</b>		<b>2.69</b>	<b>IV. Loans and Advances disbursement</b>	<b>121.42</b>				<b>86.80</b>
Industries and Minerals	2.51	1.26		Industries and Minerals	74.14			51.30	
Energy	-	-		Transport	43.75			30.00	
Government servants	1.08	0.92		Government servants	0.30			0.35	
Others	0.54	0.51		Others	3.23			5.15	
<b>VI. Revenue surplus</b>	<b>70.21</b>			<b>V. Revenue deficit</b>					<b>390.34</b>
<b>VII. Public debt receipts</b>	<b>6002.10</b>		<b>10258.95</b>	<b>VI. Repayment of Public Debt</b>	<b>4146.91</b>				<b>8548.50</b>
Internal debt other than Ways and Means Advances and Overdraft	5986.82	10246.80		Internal debt other than Ways and Means Advances and Overdraft	4068.12			8436.28	

Receipts				Disbursements					
Various items	2013-14	2014-15		Various itemzszs	2013-14	2014-15			
						Non-Plan	Plan	Total	
1	2	3	4	5	6	7	8	9	10
Loans and Advances from GOI	15.28	12.15		Repayment of loans and advances from GOI.	78.79			112.22	
Net transactions under Overdrafts from Reserve Bank	-	-		Net transactions under Ways and Means Advances including Overdrafts					
VIII. Appropriation to Contingency Fund	-	-		VII. Appropriation to Contingency Fund					
IX. Amount recouped to contingency fund	-		0.55	III-Expenditure from Contingency Fund	0.55				-
X. Public Account receipts	17839.68		22031.74	IX-Public Account disbursements	14168.57				17795.97
Small Savings and Provident Funds	3819.89	3882.78		Small Savings and Provident Funds	1829.71			1650.40	
Reserve Funds	636.93	489.05		Reserve Funds	234.11			1165.96	
Deposits and Advances	3137.62	3596.25		Deposits and Advances	2978.48			3219.95	
Suspense and Miscellaneous	632.84	286.93		Suspense and Miscellaneous	683.21			523.55	
Remittances	9612.40	13776.73		Remittances	8443.06			11236.11	
				X. Cash balance at the end	1062.64				1400.76
				Cash in treasuries and local remittances	-			-	
				Deposits with Banks	(-)6.51			2.02	
				Departmental cash balance including permanent advances	6.91			6.69	
				Cash balance investment	1051.38			1381.19	
				Reserve fund investment	10.86			10.86	
<b>Total Section-B</b>	<b>24006.94</b>		<b>33356.57</b>	<b>Total Section-B</b>	<b>24006.94</b>				<b>33356.57</b>

**Explanatory Notes**

1. The abridged accounts in the foregoing statements have to be read with comments and explanations in the Finance Accounts.
2. Government accounts being mainly on cash basis, the deficit on Government account indicates the position on cash basis, as opposed to accrual basis in commercial accounting. Consequently, items payable or receivable or items like depreciation or variation on stock figures etc. do not figure in the accounts.
3. Suspense and Miscellaneous balances include cheques issued but not paid and payments made on behalf of the State and others pending settlement, etc.

**Appendix 1.5 (Continued)**  
**Summarised financial position of the Government of Jammu and Kashmir as on 31 March 2015**

(₹ in crore)

As on 31 March 2014			As on 31 March 2015	
<b>Liabilities</b>				
<b>24714.88</b>		<b>Internal Debt</b>		<b>26525.40</b>
	17204.98	Market Loans bearing interest	18321.23	
	1684.24	Loans from LIC	1788.56	
	5825.66	Loans from other Institutions	6415.61	
<b>1775.47</b>		<b>Loans and Advances from Central Government</b>		<b>1675.40</b>
	37.79	Pre 1984-85 Loans	37.79	
	96.29	Non-Plan Loans	96.29	
	1632.15	Loans for State Plan Schemes	1532.08	
	Nil	Loans for Central Plan Schemes		
	Nil	Loans for Centrally Sponsored Plan Schemes		
	9.24	Ways and Means Advances	9.24	
<b>1.00</b>		<b>Contingency Fund</b>		<b>1.00</b>
<b>12398.04</b>		<b>Small Savings, Provident Funds, etc.</b>		<b>14630.43</b>
<b>2007.49</b>		<b>Reserve Funds</b>		<b>1330.58</b>
<b>3776.86</b>		<b>Deposits</b>		<b>4152.55</b>
<b>2070.88</b>		<b>Remittance Balances</b>		<b>4611.50</b>
<b>14979.69</b>		<b>Surplus on Government Account</b>		<b>14979.69</b>
	14909.48	Revenue surplus ending 2013-14	14979.69	
	70.21	Revenue Surplus 2014-15	-	
<b>61724.31</b>		<b>Total:</b>		<b>67906.54</b>

As on 31 March 2014			As on 31 March 2015	
Assets				
<b>58961.60</b>		<b>Gross Capital Outlay on Fixed Assets</b>		<b>64095.81</b>
	533.26	Investments in shares of Companies, Corporations, etc.	537.17	
	58428.34	Other Capital Outlay	63558.64	
<b>1409.84</b>		<b>Loans and Advances</b>		<b>1493.94</b>
	623.06	Industries and Minerals	673.10	
	476.12	Transport	506.12	
	85.05	Energy	85.05	
	42.80	Agriculture and Allied Activities	42.78	
	165.16	Other Development Loans	169.80	
	17.65	Loans to Government servants and Miscellaneous Loans	17.09	
<b>13.28</b>		<b>Advances</b>		<b>12.66</b>
<b>276.40</b>		<b>Suspense and Miscellaneous Balances</b>		<b>513.03</b>
<b>0.55</b>		<b>Appropriation to Contingency Fund</b>		
-		<b>Amount written off from Heads of accounts closing to balances</b>		
<b>1062.64</b>		<b>Cash</b>		<b>1400.76</b>
		Cash in Treasuries and Local Remittances		
	(-)6.51	Deposits with Bank	2.02	
	6.79	Departmental Cash Balance	6.57	
	0.12	Permanent Advances	0.12	
	1051.38	Cash Balance Investments	1381.19	
	10.86	Reserve Fund Investments	10.86	
		<b>Deficit on Government Account</b>		<b>390.34</b>
		Revenue deficit ending 2014-15	390.34	
<b>61724.31</b>		<b>Total</b>		<b>67906.54</b>

**Appendix 1.6**

*(Reference: Paragraph: 1.6.1)*

**Statement showing the funds transferred to the State Implementing Agencies under Programmes/Schemes outside the State budget during 2014-15**

**Direct transfer of Central Scheme Funds costing more than ₹1 crore to implementing agencies in the State (funds routed outside State Budgets) (unaudited figures)**

(₹ in lakh)

Name of the GOI Scheme	Implementing agencies in the State	Government of India releases				
		2014-15	2013-14	2012-13	2011-2012	2010-2011
Hospital and Dispensary under NRHM	Health and Family Welfare, Jammu and Kashmir	-	-	240.30	863.98	-
National Rural Health Mission (NRHM)	State Health Department including others	-	35488.95	13922.91	45245.26	1,32,15.09
National Institute of Technology NIT DHE	NIT, Srinagar	-	-	-	850.00	-
Package for Special Category State DIPP (other than North East)	Jammu and Kashmir Financial Corporation Ltd.	3569.47	4116.86	3320.63	5959.08	23,13.57
Integrated Watershed Management Programme DPAD, DDP, IWDP, (IWMP)	Assistant Commissioners (Development) DRDA	-	481.37	4271.81	1702.21	32,63.62
DRDA Administration RD	Assistant Commissioners (Development) DRDA	-	1161.49	*	1378.03	7,83.06
Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGA)	Assistant Commissioners (Development) District Rural Development Agencies	-	60315.73	76276.16	78130.96	3,13,59.89
PradhanMantri Gram Sadak Yojana	State Rural Roads Agency	-	52323.93	26632.50	76210.01	3,66,09.25
Rural Housing IAY	Assistant Commissioner District Rural Development Agencies	-	5642.49	5009.74	5883.22	66,43.34
SwarnaJayanti Gram Swarozgar Yojana	Assistant Commissioner District Rural Development Agencies	-	-	-	-	7,59.04

Name of the GOI Scheme	Implementing agencies in the State	Government of India releases				
		2014-15	2013-14	2012-13	2011-2012	2010-2011
SarvaShikshaAbhiyan	Ujala Society Jammu and Kashmir	-	89143.50	50805.85	30070.51	4,03,48.79
MP's Local Area Development Scheme (MPLADS)	District Deputy Commissioners	3500.00	-	4500.00	4000.00	24,00.00
Buddhist and Tibetan Studies	GaldanTargaisling Cultural Welfare Society, Culture Preservation Society, Kukshow, Cultural Preservation And Area Development thekhana Chosling welfare society and various NGO,s and other Welfare Societies	967.67	-	296.70	658.27	7,43.08
National Afforestation Programme	Forest Development Agency, Rajouri, Poonch, Kishtwar, Reasi, Batote, Ramban etc.	-	810.82	337.00	-	-
Assistance of IHMS, FCIs etc.	Institute of Hotel Management and catering	871.00	-	300.00	-	-
Product Infrastructure Development for destinations and Circuits	State Tourism Department	-	-	221.80	-	-
Central Rural Sanitation programme	SWSM Member, Secretary Cum Superintending Engineer Kupwara/ Srinagar/ Baramulla/Badgam	-	3957.20	3511.01	967.95	26,55.16
Research and Development Support	University of Jammu, University of Kashmir, Shri Mata Vaishno Devi University of Agriculture Science and Technology, Baba University etc.	-	-	314.75	810.37	699.16

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Name of the GOI Scheme	Implementing agencies in the State	Government of India releases				
		2014-15	2013-14	2012-13	2011-2012	2010-2011
Conservation of natural resources and Eco system/ Comprehensive Handloom Development Scheme (CHDS)	J&K Lakes and Water ways Development Authority Director Handloom Development J&K Srinagar	-	2989.53	-	4104.75	17,50.69
Up gradation of 1396 Government ITI's	Director Technical Education Jammu, IML Society of ITI's	-	-	-	30,00.00	17,50.00
Scheme for Setting up of 6000 Model Schools at Block level as Benchmark of Excellence	Ujala Society, Srinagar	-	-	-	96,36.42	-
RashtriyaMadhyamikShikshaAbhiyan (RMSA)	Ujala Society, Srinagar/Noor Society	-	13578.18	10935.54	1301.92	26,40.09
National Mental Health Programme	State Health Society	-	-	-	-	10,54.08
Crime and Criminal Network system	J&K Police Housing Corporation Ltd.	-	-	-	-	35,59.76
Human Resources for Health	J & K Health and Medical Education Department	-	-	-	-	40,00.00
Development and upgradation of Institutions (AYUSH)	J & K Health Society	-	-	-	-	16,00.00
National Rural Drinking Water Programme	State Water and Sanitation Mission (SWSM)	-	41266.25	47450.03	42042.37	4,68,91.18
Off Grid DRPS	Renewable Energy Development Agency Kargil/ Ladakh,J&K energy Development/Royal Spriging Golf Course Srinagar/6 <sup>th</sup> BN ITBP	2201.96	-	3392.72	8298.22	21,87.14
Technology upgradation Fund Scheme (TUFS)	J & K Bank Ltd.	892.35	-	1634.37	1297.62	6,23.57



Name of the GOI Scheme	Implementing agencies in the State	Government of India releases				
		2014-15	2013-14	2012-13	2011-2012	2010-2011
Renewal Energy for Rural Applications (Remote Villages)	J & K Energy Development Agency	-	-	-	973.00	29,23.74
Comprehensive Handloom Development Scheme (CHDS)	Director Handloom Development Department, J&K Srinagar	-	142.04	-	-	-
AAJEEVIKA Swaran Jayanti Gram Swarajona	District Rural Development Agency (DRDA)	-	2837.79	289.73	6,51.72	-
Adult Education & Skilled Development	J&K Adult Literacy Society	-	-	-	8,98.95	-
Assistance to State for capacity Building Trauma Centres	District Hospital etc.	-	-	-	5,63.08	-
Grid interactive renewal power MNRE	J&K Power Development Corporation Ltd.	3864.21	-	2919.65	9,74.50	-
Health Care for Elderly	SKIMS ,J&K State Health Society	-	-	-	14,86.54	-
Horticulture Mission for North East and Himalayan	Central Institute of Temperate Horticulture ,Srinagar(ICAR)	-	148.91	250.00	6,00.00	-
District Hospital	SKIMS Soura	-	-	-	14,08.00	-
Industrial Infrastructure up gradation schemes IIUS DIPP	J&K State Industrial Development Corporation.	-	-	602.15	5,75.00	-
Assistance to voluntary organization for providing social Defence Services including prevention of Alcoholism and Drug Abuse	Council for Rehabilitation of widows, orphans Handicapped and old persons (Victims of Militancy)	288.11	-	300.00	-	-
Baba Sahib Ambedkhar-HastshilpaVikasYojana	Various NGOs and J&K, Entrepreneurship Development Institute	-	-	328.07	-	-

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Name of the GOI Scheme	Implementing agencies in the State	Government of India releases				
		2014-15	2013-14	2012-13	2011-2012	2010-2011
Capacity Building for Service Providers	Institute and Hotel Management and Catering Technology Srinagar/Food Craft institute Jammu, Jawahar Institute of Mountaring and winter Sports	255.12	-	386.37	-	-
Human Resource University of Jammu Development Biotechnology,	S.K.University of Agricultural Science & Technology of Kashmir, Srinagar HRD Animal Biotec, University of Jammu, university of Kashmir	122.89	-	100.99	-	-
National Aids Control Programme	J&K State AIDS Prevention & Control Society	-	487.40	125.69	-	-
National Food Security Mission	State Agriculture Management and Extension Training Institute of (SAMETI) Jammu	-	1749.92	1187.23	-	-
National mission on Food Processing	Jammu & Kashmir State Industrial Development Corporation	-	-	112.50	-	-
Promotion and Dissemination of Art and Culture	Sanggmtru Art Production	-	-	101.89	-	-
Rashtriya Gram Swaraj Yojana	J&K State Rural Employment Guarantee Society Civil Sectt. J&K	-	-	443.00	-	-
Scheme for Integrated Textile Park(SITP)	J&K Integrated Textile Park Limited	1191.00	-	397.00	-	-
Skill Development	J&K Skill Development Initiative modular Employable Skills Society	263.10	1130.63	627.00	-	-
State Schedule Cast Development Corporations	J&K SCST & BC Development Corporation Ltd.	-	-	120.00	-	-

Name of the GOI Scheme	Implementing agencies in the State	Government of India releases				
		2014-15	2013-14	2012-13	2011-2012	2010-2011
Support to National Institute of Technology (NIT) including Ghani Khan Institute	NIT, Srinagar	4250.00	-	2000.00	-	-
Support to National State Scheduled Tribes Finance and Development Corporation	J&K SC/ST and Backward Classes Development Corporation Ltd	470.00	-	350.00	-	-
Support of NGO/Institutions/SRCs for Adult Education and Skill Development (merged Scheme of NGOs, JSS SRCs)	Jan Shikshan Sanathan/State Resource Centre, J&K	-	-	133.56	-	-
Support to State Extension Programme for Extension Reforms	NIT Srinagar/J&K State Agro Industries Development Corporation Ltd.	-	544.31	900.00	-	-
Technology Development Programme	Sher-e-Kashmir University of Agriculture Science and Technology Jammu/J&K State Council for Science and Technology	-	-	110.18	-	-
Modernisation of State Police Forces by Police	Police Housing Corporation J&K	-	270.00	-	-	-
Swaran Janyati Shahari Rozgar Yojana (SJSRY) National Urban	State Urban Development Agency J&K	-	607.94	-	-	-
National Mission on Bamboo	Bamboo Development Agency J&K	-	108.25	-	-	-
National Project for Cattle and Buffalo Breeding	Jammu & Kashmir Srinagar	-	500.00	-	-	-

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Name of the GOI Scheme	Implementing agencies in the State	Government of India releases				
		2014-15	2013-14	2012-13	2011-2012	2010-2011
Grant for construction of Boys & Girls Hostels for SC & OBC	University Jammu	135.00	100.00	-	-	-
Development of Infrastructure of Promotion of Health Research	Government Medical College , Jammu	252.00	-	-	-	-
Drugs and Pharmaceuticals Research	Regional Institute of Unani Medicines Srinagar	148.80	-	-	-	-
Electronic Governance	J&K Government Agencies/Kashmir University	344.92	-	-	-	-
Free Coaching and Allied Schemes for minorities MACs	Human Welfare Organisations	134.51	-	-	-	-
Mega Clusters Testiles	J&K State Scale Industrial Development Corporation	1010.00	-	-	-	-
Manpower Development (Including Skill Development in IT) DIT	J&K E-Governance Agencies	136.84	-	-	-	-
Mega Facilities for basic Research	Jammu University	140.36	-	-	-	-
National Mission on Nano Science and Nano Technology	NIT Srinagar	132.12	-	-	-	-
National Programme for Youth and Adolescent Development General	Jawahar Institute of Mountaineering and Winter Sports	200.19	-	-	-	-
Research and Development Department of Bio Technology	JK Universities	1159.13	-	-	-	-

Name of the GOI Scheme	Implementing agencies in the State	Government of India releases				
		2014-15	2013-14	2012-13	2011-2012	2010-2011
Scheme for infrastructure and Development FPI	Mir Agro Industries/Kachroo Integrated Cold Chain	480.33	-	-	-	-
Scheme arising out of the implementation of the person with	Composite Regional Centres	249.47	-	-	-	-
Science and technology programme for Socio Economic Development	Kashmir environment and Social Organisation	116.59	-	-	-	-
Seismological Research	Jammu University	224.98	-	-	-	-
State Science & Technology Programme	Universities	112.84	-	-	-	-
Others Schemes	Others schemes	1681.16	89.38	1583.66	83,45.96	65,86.79
	<b>Grand Total</b>	<b>29366.12</b>	<b>319992.87</b>	<b>266742.49</b>	<b>33,88,87.90</b>	<b>21,73,60.09</b>

**Explanatory notes:-**

- \* ₹329.03 only clubbed with other scheme (year 2011-12)
- a. The figures are taken from the 'Central Plan Scheme Monitoring System (CPSMS)' portal of the Controller General of Accounts. These are unaudited figures.
- b. The total releases shown in this appendix exclude the amount released to Central Bodies located in the State as well as various other Organizations outside the purview of the Government of Jammu and Kashmir.

**Appendix 1.7**  
**(Reference: Paragraph: 1.4.3)**  
**Status of grants-in-aid released under the award of the 13<sup>th</sup> Finance Commission**  
**(₹ in crore)**

Sl. No.	Transfers	Recommendation of FC	Actual release (amount received and authorized to implementing departments)					Grants received (cumulative)	U.C's Pending	Grants pending released
			2010-11	2011-12	2012-13	2013-14	2014-15			
1	Urban Local Bodies (Housing Department) Gen. Basis Grant Gen. Perf. Grant	133.506 70.682	18.79 0.00	11.90 1.46	0.00 2.75	0.00 0.00	0.00 0.00	30.69 4.21	0.00 0.00	102.82 66.47
2	Rural Local Bodies (RDD) Gen. Basis Grant Gen. Perf. Grant	600.494 317.918	0.00 0.00	108.23 5.34	121.77 0.00	140.48 17.33	153.54 45.56	524.02 68.23	63.82 45.56	76.47 249.69
3	Elementary Education (Edu.)	449.00	80.00	85.00	90.00	0.00	0.00	255.00	0.00	194.00
4	Unique Identification (UID) (Plg. And Dev. Deptt.)	5.90	0.59	0.00	0.00	0.00	0.00	0.59	0.59	5.31
5	Delivery of Justice (Law)	104.46	20.89	0.000	10.446	5.41	11.19	47.94	25.58	56.52
6	Fiscal perform Path (Finance)	1000.00	1000.00	0.00	0.00	0.00	0.00	1000.00	0.00	0.00
7	Maintenance of Forest (Forest)	133.00	16.63	16.63	8.32	8.32	27.28	77.18	30.57	55.83
8	Disaster Relief including capacity Building (Revenue)	875.60	77.605 4.00	0.00 0.00	411.70 4.00	89.84 0.00	0.00 4.00	579.14 12.00	0.00 4.48	276.46 8.00
9	District Innovation Fund (Plg. & Dev. Deptt.)	22.00	0.00	11.00	0.00	0.00	0.00	11.00	2.54	11.00
10	Improvement of statistical system at State / Distt. Level (Plg. & Dev. Deptt.)	22.00	0.00	4.40	0.00	0.00	0.00	4.40	0.46	17.60
11	Employee and Pension Data base (DGAT)	5.00	2.50	0.00	0.00	0.00	0.00	2.50	2.50	20.50
12	Infant Mortality Rate (H&ME)	0.00	0.00	0.00	15.36	11.86	14.21	41.23	24.38	-41.43
13	Water Sector Mgtt. (PHE, I&FC)	88.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	88.00
14	Roads and Bridges (R&B)	140.00	0.00	29.00	0.00	0.00	45.00	74	45.00	66.00
<b>15</b>	<b>State Specific Needs</b>	<b>350.00</b>	<b>0.00</b>	<b>86.64</b>	<b>20.00</b>	<b>13.75</b>	<b>62.55</b>	<b>182.94</b>	<b>70.79</b>	<b>167.06</b>
(i)	PSC Complex Srinagar (GAD)	15.00	0.00	7.50	7.50	0.00	0.00	15.00	7.50	0.00
(ii)	Mubarak Mandi Jammu (Tourism)	50.00	0.00	8.51	0.00	0.00	0.00	8.51	0.00	41.49
(iii)	Tawi Front (I&FC)	25.00	0.00	6.25	0.00	0.00	6.25	12.50	0.00	12.50
(iv)	Kargil Roads (Ladakh Affairs)	20.00	0.00	5.12	0.00	0.00	4.55	9.67	1.01	10.33

Sl. No.	Transfers	Recommendation of FC	Actual release (amount received and authorized to implementing departments)					Grants received (cumulative)	U.C's Pending	Grants pending released
			2010-11	2011-12	2012-13	2013-14	2014-15			
(v)	Wullar Lake (forest deptt)	120.00	0.00	30.00	0.00	0.00	30.00	60.00	38.53	60.00
(vi)	Power Leh (Ladakh Affairs)	15.00	0.00	3.76	0.00	0.00	0.00	3.76	0.00	11.24
(vii)	Sports Complex and Youth Hostel Leh (Ladakh Affairs)	20.00	0.00	5.00	0.00	0.00	10.00	15.00	10.00	5.00
(viii)	Cold storage Leh (Ladakh Affairs)	15.00	0.00	3.75	0.00	0.00	0.00	3.75	0.00	11.25
(ix)	Bridges Leh (Ladakh Affairs)	15.00	0.00	3.00	0.00	0.00	3.00	6.00	0.00	9.00
(x)	ECO Tourism Leh (Ladakh Affairs)	5.00	0.00	1.25	0.00	1.25	1.25	3.75	1.25	1.25
(xi)	Incentive for Grid connected Renewable energy (S&T)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(xii)	Legislative complex	50.00	0.00	12.50	12.50	12.50	7.50	45.00	12.50	5.00
	<b>Total</b>	<b>4317.56</b>	<b>1221.01</b>	<b>359.60</b>	<b>684.33</b>	<b>286.99</b>	<b>87.60</b>	<b>2915.26</b>	<b>316.26</b>	<b>1402.30</b>

**Appendix - 1.8**  
**(Reference: Paragraph 1.13)**

**The Jammu and Kashmir Fiscal Responsibility and Budget Management (FRBM) Act, 2006**

Section 9 of the FRBM Act imposed the following obligations on the State Government for the period 2006-07 to 2009-10:

- (a) The revenue surplus was to be maintained and steps were to be initiated for progressive strengthening of the surplus.
- (b) The pre-devolution non-plan revenue deficit was to be progressively reduced to at most 20 *per cent* of GSDP by 2009-10 and to maintain the level thereafter, with minimum annual reduction by one *per cent* of GSDP beginning from 2006-07. (The pre-devolution non-plan revenue deficit of the State was 24.73 *per cent* of GSDP in 2005-06.)
- (c) The fiscal deficit was to be progressively reduced to at most three *per cent* of GSDP by 2009-10 with minimum annual reduction by 0.5 *per cent* of GSDP beginning from 2006-07. (The fiscal deficit of the State was 9.96 *per cent* of GSDP in 2005-06.)
- (d) The ‘outstanding total liabilities’ were to be progressively reduced to at most 55 *per cent* of GSDP by 2009-10 with minimum annual reduction by five *per cent* of GSDP beginning from 2006-07. (The ‘outstanding total liabilities’ of the State, as defined in the Act, for the base year 2005-06 are not readily available due to accounts of Public Sector Undertakings being in arrears. Government’s outstanding liabilities as per Government Accounts were 63.31 *per cent* of GSDP in 2005-06. As per 13<sup>th</sup> Finance Commission's Report, the State’s Outstanding Debt Relative to GSDP was 63.27 *per cent* of GSDP).
- (e) The annual incremental risk weighted guarantees in any financial year were to be limited to 75 *per cent* of the total revenue receipts in the previous financial year or to 7.5 *per cent* of GSDP of the previous financial year, whichever is lower.



The Act also contemplated that the Government may setup an agency independent of the Government to review periodically the compliance of the provisions of the Act, and table such reviews in each House of the State Legislature.

The FRBM Rules prescribed (January 2008) the fiscal indicators to be monitored, the formats of the Macro Economic Framework Statement (MEFS)/ Medium Term Fiscal Policy Statement (MTFPS)/Fiscal Policy Strategy Statement (FPSS) to be annually presented along with the Budget to the State Legislature and several statements disclosing fiscal information to the Legislature. The Disclosure Requirements under the Act/Rules were implemented from the Budget for the year 2008-09. The FRBM Act has been amended to reset/ relax the debt/ deficit reduction targets as per 12<sup>th</sup> and 13<sup>th</sup> Finance Commission's accepted recommendations as detailed below:

- On 17<sup>th</sup> December, 2008, the FRBM Act was amended to provide for reducing pre-devolution non-plan revenue deficit, Fiscal Deficit and outstanding total liabilities to at most 20 *per cent*, three *per cent* and 55 *per cent* respectively by March 2009 instead of March 2010 as in the original Act.
- An amendment to the Act on 20 April 2010 raised the target fiscal deficit for 2009-10 from three *per cent* of GSDP to four *per cent* of GSDP. Since the year 2009-10 was already over, the reset target was not implementable.
- An amendment to the Act on 9<sup>th</sup> April 2011, reset the annual Fiscal Deficit targets for the five years' period 2010-11 to 2014-15 to be 5.3 *per cent*, 4.7 *per cent*, 4.2 *per cent*, 3.6 *per cent* and 3.0 *per cent* of GSDP. Since the year 2010-11 was already over, the reset target was not implementable.
- On 25 August 2011, an amendment in the FRBM Act through an Ordinance reset the annual targets for outstanding debt as percentage of GSDP to 56.1 *per cent*, 55.1 *per cent*, 53.6 *per cent*, 51.6 *per cent* and 49.3 *per cent* during the five years period from 2010-11 to 2014-15, as recommended by the 13<sup>th</sup> Finance Commission. (Since the year 2010-11 was already over, the reset target was not implementable).

**Appendix 1.9**  
**(Reference: Paragraph: 1.13)**

**Implementation of the FRBM Act and Rules**

Any State government can meet the targets for reduction/elimination of fiscal deficit, revenue deficit, total liabilities etc., if the Central government chooses to provide sufficient grants-in-aid or debt relief, especially outside the scope of the award of a Finance Commission. A truer measure of a State's fiscal prudence or fiscal responsibility is the State's own deficit, which measures the resource gap between the State's expenditure and the non-debt receipts within the control of the State, assuming that old financial liabilities continue to be refinanced out of fresh borrowings. These non-debt resources depend upon State's own fiscal policies. The State has shown improvement by reducing dependence on transfer of resources from the Central government from 67 *per cent* in 2006-07 to 60 *per cent* in 2014-15. This, of course, does not take into account the resources transferred by the Union Ministries directly to implementing agencies, bye-passing the State government accounts.

- The State has continued to be revenue surplus upto 2013-14 but only due to high levels of grants from the Central government. However, the revenue surplus has witnessed a sharp decline from ₹1100 crore (2012-13) to ₹70 crore (2013-14) and could not maintained it during the year 2014-15 resulting in revenue deficit of ₹390 crore. The State's own deficit has been consistently high and steadily rising with expenditure growth far outpacing revenue mobilisation.
- The original target of reducing the fiscal deficit to three *per cent* of the GSDP by the end of 2009-10 was missed by a very wide margin as the actual fiscal deficit shot up to 9.1 *per cent* in that year. An amendment in the FRBM Act in April 2010 raising the 2009-10 target to four *per cent* was of no avail. The State had to cap the fiscal deficit at 4.7 *per cent* of GSDP in 2011-12 and 4.2 *per cent* of GSDP in 2012-13 and 3.6 *per cent* in 2013-14 but the fiscal deficit actually was 5.6, 5.4 and 5.2 *per cent* respectively. The year 2014-15 ended with a fiscal deficit of 6.4 *per cent* of GSDP which continued to be significantly higher than the target of 3 *per cent*.
- The FRBM rules specified only the annual targets for (a) revenue deficit as percentage of total revenue receipts (b) fiscal deficit as percentage of GSDP and (c) total outstanding liabilities as percentage of GSDP. These

rule omitted to define annual targets for “pre-devolution non plan revenue deficit” which was to be reduced to 20 percent of GSDP by 2009-10. In fact, this fiscal parameter is not even being mentioned in the budget documents presented to the State legislature. Obviously this parameter did not receive Government’s attention because fiscal concessions/ incentives are attached to its compliance.

- The FRBM Act defines ‘total liabilities’ to mean the “liabilities under the Consolidated Fund of the State and the Public Account of the State and includes borrowings by the Public Sector Undertakings (PSUs) and the Special Purpose Vehicles (SPVs) and other equivalent instruments including guarantees where the principal and/or interest are to be serviced out of the budget.” It was this wider aggregate that was targeted to be capped to 55.1 *per cent* of GSDP. However, the State government continues to include only the financial liabilities of the government forming part of the government accounts. The liabilities of PSUs/ SPVs have been excluded. This compliance was made difficult by the fact that the accounts of several PSUs are heavily in arrears and therefore their liabilities could not be ascertained. These do not include the liabilities on account of funds held by government officers in bank accounts outside the government accounts, which should have in normal course been credited to the Public Accounts of the State. The Finance Department is not monitoring these cash balances held outside the government accounts though operated by government officers. The unfunded liabilities on account of pensions and other retirement benefits are also excluded, though these were also required to be included as per the FRBM Act. Thus, substantive provisions of the FRBM Act regarding computation of ‘total liabilities’ have not been complied so far.
- The ‘committed liabilities’ disclosed in the FRBM statements presented to the Legislature do not include such liabilities as (a) liability of undisbursed arrears of pay and pension revision (b) liability of counterpart matching funds under various Centrally Sponsored Schemes/ Programmes. The debt/ deficit reduction targets were thus missed despite postponement of such expenditures.
- The annual targets for Fiscal Deficit, Total Liabilities etc. were recommended by the 12<sup>th</sup> and 13<sup>th</sup> Finance Commissions on certain assumptions and forecast about GSDP. Even after the GSDP data was revised, these targets were not correspondingly revised. After these were

revised with 2004-05 as the base year, the GSDP for 2007-08 shot up to ₹ 35620 crore. Thus, the targets set with reference to GSDP series with 1999-2000 as base year with a new GSDP series giving significantly higher numbers should have been revised downwards. However, this was not done. Thus, the debt/ deficit reduction targets (as *per cent* of GSDP) under the FRBM Act stand diluted due to increase in GSDP on change in methodology of its calculation, beyond the contemplation of the Thirteenth Finance Commission. Thus, the assessment of fiscal consolidation efforts carried out by the government and the process of evaluating compliance to the FRBM Act in the Budget documents should distinguish between the denominator effect (increase in GSDP) and the numerator effect (reduction in government's debt and deficit in absolute amount).

- FRBM Act contemplate that the Government may set up an agency independent of the Government to review periodically the compliance of the provisions of the act, and table such reviews in each house of the State Legislature. However, no such independent review has been carried out so far.
- The FRBM Act required that in the Medium Term Fiscal Policy Statement to be presented with the Budget to the Legislature, the government shall set forth the fiscal management objectives of the Government and three year rolling targets for the prescribed fiscal indicators with clear enunciation of the underlying assumptions. The Statement was also to include the various assumptions behind the fiscal indicators and assessment of sustainability relating to (i) the balance between Revenue receipts and Revenue expenditure (ii) the use of Capital receipts including borrowings for generating productive assets and (iii) the estimated yearly pension liabilities worked out on actuarial basis for the next ten years. The Act provided that in case it was not possible to calculate the pension liabilities on actuarial basis during the period of first three years after the enforcement of the Act, Government may, during that period, estimate the pension liabilities by forecasts on the basis of trend growth rates. However, these provisions of the FRBM Act were not given adequate attention and in fact in the Medium Term Fiscal Policy Statements actually presented to the Legislature, the provisions of the Rules were repeated.
- Under the FRBM Act, the Government has committed to disclose the summery of assets in the Budget documents. The statements presented with the budget depict book value of assets including land. These numbers

could not be independently verified by the audit in absence of audit of the subsidiary records to see the basis of evaluation and completeness.

- Notwithstanding the above deviations, the State has made good use of the opportunities presented by increased economic activities to substantially increased tax revenues. There has been record mobilization of commercial taxes and the States own revenues have shown very high growth. However, areas of concern remain, States own deficit continues to remain high mainly on account of high increase in expenditure and commitments on establishment related expenditure and serious shortfalls in bridging the resource gap in the power sector.

**Appendix 2.1**

*(Reference: Paragraph: 2.3.6)*

**Statement of various grants/ appropriations where saving was more than ₹1 crore each or more than 20 per cent of the total provision**

*(₹ in crore)*

Sl. No	Grant Number	Name of Grant/Appropriation	Total Grant/Appropriation	Savings	Percentage
<b>Revenue (Voted)</b>					
1	01	General Administrative Department	252.83	67.59	27
2	02	Home Department	4041.92	694.16	17
3	03	Planning & Development Department	998.86	816.81	82
4	04	Information Department	45.72	7.67	17
5	05	Ladakh Affairs Department	517.01	88.49	17
6	07	Education Department	4638.40	1178.63	25
7	08	Finance Department	4959.16	1040.52	21
8	09	Parliamentary Affairs	38.32	6.79	18
9	10	Law Department	285.10	97.04	34
10	11	Industries and Commerce Department	271.61	89.05	33
11	12	Agriculture Department	818.80	160.78	20
12	13	Animal Husbandry Department	359.99	47.63	13
13	14	Revenue Department	780.57	30.99	4
14	15	Consumer Affairs and Public Distribution Department	27.73	21.32	77
15	17	Health & Medical Education Department	1862.73	60.23	3
16	20	Tourism Department	123.11	12.50	10
17	21	Forest Department	620.23	133.20	21
18	22	Irrigation & Flood Control Department	520.87	131.62	25
19	23	Public Health & Engineering Department	958.48	69.89	7
20	24	Hospitality & Protocol Department	191.61	51.08	27
21	26	Fisheries Department	54.57	5.07	9
22	27	Higher Education Department	653.01	107.96	17
23	28	Rural Development Department	317.84	46.43	15
24	29	Transport Department	46.00	12.02	26
<b>Revenue Charged</b>					
25	01	General Administration Department	14.42	4.61	32
26	10	Law Department	28.99	6.47	22

Sl. No	Grant Number	Name of Grant/Appropriation	Total Grant/Appropriation	Savings	Percentage
<b>Capital (Voted)</b>					
27	01	General Administration Department	52.73	29.98	57
28	03	Planning and Development Department	2948.97	2638.59	89
29	04	Information Department	2.61	1.86	71
30	05	Ladakh Affairs Department	208.63	28.54	14
31	06	Power Development Department	392.71	250.25	64
32	08	Finance Department	255.42	250.02	98
33	10	Law Department	60.54	60.52	100
34	12	Agriculture Department	405.23	222.70	55
35	13	Animal Husbandry Department	31.54	7.74	25
36	14	Revenue Department	52.82	37.60	71
37	15	Consumer Affairs & Public Distribution Department	994.21	69.48	7
38	16	Public Works Department	1230.83	360.99	29
39	17	Health & Medical Education Department	448.52	235.89	53
40	18	Social Welfare Department	291.66	231.48	79
41	19	Housing & Urban Development Department	734.46	568.44	77
42	20	Tourism Department	215.08	57.17	27
43	22	Irrigation & Flood Control Department	279.69	58.33	21
44	25	Labour Stationery & Printing Department	78.65	76.70	98
45	26	Fisheries Department	10.64	3.31	31
46	27	Higher Education Department	336.90	220.36	65
47	28	Rural Development Department	1825.56	1104.58	61
48	29	Transport Department	48.50	17.96	37

**Appendix-2.2**

*(Reference: Paragraph: 2.3.8)*

**Details of saving of ₹1 crore and above not surrendered**

*(₹ in crore)*

Sl. No	Grant Number	Number and Name of Grant/ Appropriation	Savings	Surrender	Saving which remained to be surrendered
<b>I-Revenue (Voted)</b>					
1	01	General Administrative Department	67.59	-	67.59
2	02	Home Department	694.16	-	694.16
3	03	Planning & Development Department	816.81	-	816.81
4	04	Information Department	7.67	-	7.67
5	05	Ladakh Affairs Department	88.49	-	88.49
6	07	Education Department	1178.63	-	1178.63
7	08	Finance Department	1040.52	-	1040.52
8	09	Parliamentary Affairs	6.79	-	6.79
9	10	Law Department	97.04	-	97.04
10	11	Industries and Commerce Department	89.05	-	89.05
11	12	Agriculture Department	160.78	-	160.78
12	13	Animal Husbandry Department	47.63	-	47.63
13	14	Revenue Department	30.99	-	30.99
14	15	Consumer Affairs and Public Distribution Department	21.32	-	21.32
15	17	Health & Medical Education Department	60.23	-	60.23
16	20	Tourism Department	12.50	-	12.50
17	21	Forest Department	133.20	-	133.20
18	22	Irrigation & Flood Control Department	131.62	-	131.62
19	23	Public Health & Engineering Department	69.89	-	69.89
20	24	Hospitality & Protocol Department	51.08	-	51.08
21	26	Fisheries Department	5.07	-	5.07
22	27	Higher Education Department	107.96	-	107.96
23	28	Rural Development Department	46.43	-	46.43
24	29	Transport Department	12.02	-	12.02
		<b>Total-I</b>	<b>4977.47</b>	<b>-</b>	<b>4977.47</b>



Sl. No	Grant Number	Number and Name of Grant/ Appropriation	Savings	Surrender	Saving which remained to be surrendered
<b>II- Revenue (Charged)</b>					
25	01	General Administration Department	4.61	-	4.61
26	10	Law Department	6.47	-	6.47
		<b>Total-II</b>	<b>11.08</b>	<b>-</b>	<b>11.08</b>
<b>III-Capital (Voted)</b>					
27	01	General Administration Department	29.98	-	29.98
28	03	Planning and Development Department	2638.59	-	2638.59
29	04	Information Department	1.86	-	1.86
30	05	Ladakh Affairs Department	28.54	-	28.54
31	06	Power Development Department	250.25	-	250.25
32	08	Finance Department	250.02	-	250.02
33	10	Law Department	60.52	-	60.52
34	12	Agriculture Department	222.70	-	222.70
35	13	Animal Husbandry Department	7.74	-	7.74
36	14	Revenue Department	37.60	-	37.60
37	15	Consumer Affairs & Public Distribution Department	69.48	-	69.48
38	16	Public Works Department	360.99	-	360.99
39	17	Health & Medical Education Department	235.89	-	235.89
40	18	Social Welfare Department	231.48	-	231.48
41	19	Housing & Urban Development Department	568.44	-	568.44
42	20	Tourism Department	57.17	-	57.17
43	22	Irrigation & Flood Control Department	58.33	-	58.33
44	25	Labour Stationery & Printing Department	76.70	-	76.70
45	26	Fisheries Department	3.31	-	3.31
46	27	Higher Education Department	220.36	-	220.36
47	28	Rural Development Department	1104.58	-	1104.58
48	29	Transport Department	17.96	-	17.96
		<b>Total-III</b>	<b>6532.49</b>		<b>6532.49</b>
		<b>Grand Total-I+II+III</b>	<b>11521.04</b>		<b>11521.04</b>

**Appendix-2.3**

*(Reference: Paragraph: 2.3.1)*

**Statement of various grants/ appropriations where excess expenditure was more than ₹1 crore each or more than 20 per cent of the total provision**

*(₹ in crore)*

Sl. No	Grant Number	Name of Grant/ Appropriation	Total Grant/ Appropriation	Expenditure	Excess (Percentage)
<b>Revenue (Voted)</b>					
1	06	Power Development Department	4902.90	5026.32	123.42(3)
2	16	Public Works Department	960.84	1123.42	162.58(17)
3	18	Social Welfare Department	546.95	684.26	137.31(25)
4	19	Housing and Urban Development Department	463.95	595.59	131.64(28)
5	25	Labour Stationery and Printing Department	85.52	118.43	32.91(38)
<b>Total (Revenue Voted)</b>			<b>6960.16</b>	<b>7548.02</b>	<b>587.86</b>
<b>Revenue (Charged)</b>					
6	8	Finance Department	3470.43	3532.88	62.45(2)
<b>Total (Revenue Charged)</b>			<b>3470.43</b>	<b>3532.88</b>	<b>62.45</b>
<b>Capital ( Voted)</b>					
7	2	Home Department	59.75	110.42	50.67(85)
8	7	Education Department	319.05	401.14	82.09(26)
9	11	Industries and commerce Department	161.04	168.72	7.68(5)
10	21	Forest Department	37.10	59.05	21.95(59)
11	23	Public Health Engineering Department	488.00	570.53	82.53(17)
12	24	Hospitality & Protocol	32.21	49.94	17.73(55)
<b>Total (Capital Voted)</b>			<b>1097.15</b>	<b>1359.80</b>	<b>262.65</b>
<b>Capital Charged</b>					
13	08	Finance Department	8362.18	8548.50	186.32(2)
<b>Total (Capital Charged)</b>			<b>8362.18</b>	<b>8548.50</b>	<b>186.32</b>
<b>(Grand Total)</b>			<b>19889.92</b>	<b>20989.20</b>	<b>1099.28</b>

**Appendix-2.4**  
**(Reference: Paragraph: 2.3.4)**  
**Statement showing expenditure incurred without budget provisions in 64 Major Heads of Accounts during 2014-15**

(₹ in lakh)

Sl. No	Grant/Head of Account	Amount of expenditure without provision	Amount
1	<b>01-General Administration</b>		<b>114.05</b>
	2070- Other Administrative Services	46.64	
	3451-Seretariate Economic Services	56.83	
	4075-Capital Outlay on Miscellaneous General Services	10.58	
2	<b>02-Home</b>		<b>1807.09</b>
	2070-Other Administrative Services	3.52	
	4059-Capital Outlay on Public Works	1803.57	
3	<b>03-Planning and Development</b>		<b>104.37</b>
	3451- Secretariat Economic Services	4.24	
	5475-Capital Outlay on Other General Economic Services	100.13	
4	<b>06-Power Development</b>		<b>351.19</b>
	2801-Power	351.19	
5	<b>07-Education</b>		<b>18152.11</b>
	2202-General Education	10126.82	
	2204- Sports and Youth Services	419.87	
	4202-Capital Outlay on Education, Sports Arts & Culture	7605.42	
6	<b>08-Finance</b>		<b>47826.54</b>
	2049-Interest Payments	47795.72	
	2075-Misc. General Services	12.63	
	5475-Capital Outlay on other economic Services	18.19	
7	<b>10- Law Department</b>		<b>549.25</b>
	2014-Administration of Justice	479.71	
	2015 Elections	52.30	
	2230-Stamps and Registration	17.24	
8	<b>11-Industries and Commerce</b>		<b>8891.23</b>
	4851-Capital Outlay on Village and Small Industries	3343.97	
	4852- Capital Outlay on iron & Steel Industries	176.25	
	4853-CO on Non Ferrous Mining & Metrological Industries	241.50	
	6885-Loans for other Industries and Minerals	5129.51	

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Sl. No	Grant/Head of Account	Amount of expenditure without provision	Amount
9	<b>12-Agriculture Department</b>		<b>4146.47</b>
	2236-Nutrition	25.84	
	2401-Crop Husbandry	495.24	
	2402-Soil and Water Conservation	5.80	
	4401-Capital Outlay on Crop Husbandry	1803.32	
	4402-Capital Outlay on Soil and Water Conservation	57.95	
	4425-CO on Co-Operation	534.39	
	4435-CO on other Agricultural Programmes	12.27	
	4705-Capital Outlay on Command Area Development	1211.66	
10	<b>13-Animal Husbandry</b>		<b>599.65</b>
	2403-Animal Husbandry	236.21	
	4403- Capital Outlay on Animal Husbandry	363.44	
11	<b>14-Revenue Department</b>		<b>152.13</b>
	2053-District Administration	116.06	
	2401-Crop Husbandry	36.07	
12	<b>16-Public Works</b>		<b>963.80</b>
	2059-Public Works	19.99	
	3054-Roads & Bridges	120.21	
	4059-Capital Outlay on Public Works	715.37	
	5054-Capital Outlay on Roads & Bridges	108.23	
13	<b>17-Health and Medical Education</b>		<b>25589.63</b>
	2210-Medical and Public Health	1472.59	
	2211-Family Welfare	24110.86	
	4210-Capital Outlay on Medical and Public Health	6.18	
14	<b>18-Social Welfare Department</b>		<b>39079.11</b>
	2225-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	38533.70	
	2236-Nutrition	19.74	
	4225-Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	90.00	
	4235- CO on Social Security & Welfare	435.67	
15	<b>19-Housing and Urban Development</b>		<b>5860.81</b>
	2217-Urban Development	1714.82	
	4217-CO on Urban Development	4145.99	
16	<b>20-Tourism</b>		<b>1916.77</b>
	2202-General Education	1.38	
	3452-Tourism	146.60	
	5452-Capital Outlay on Tourism	1768.79	

Sl. No	Grant/Head of Account	Amount of expenditure without provision	Amount
17	<b>21-Forest Department</b>		<b>1135.40</b>
	2406-Forestry and Wild Life	94.82	
	3435-Ecology and Environment	685.72	
	4402-Capital Outlay on Soil & Water Conservation	21.12	
	5425-Capital Outlay on other Scientific and Environment Research	333.74	
18	<b>22-Irrigation and Flood Control Department</b>		<b>525.46</b>
	2700-Minor Irrigation	162.00	
	4701-Medium Irrigation	363.46	
19	<b>23-Public Health Engineering Department</b>		<b>3437.18</b>
	2215-Water Supply and Sanitation	3437.18	
20	<b>24-Hospitality and Protocol Department</b>		<b>13.67</b>
	4059-Capital Outlay on Public Works	13.67	
20	<b>25-Labour Stationery and Printing Department</b>		<b>74.35</b>
	2230-Labour and Employment	74.35	
21	<b>27-Higher Education Department</b>		<b>6075.63</b>
	2202-General Education	5638.33	
	2203-Technical Education	63.95	
	4202-Capital Outlay on Education, Sports, Art and Culture	373.35	
22	<b>28-Rural Development Department</b>		<b>8408.05</b>
	2501-Special Programme for Rural Development	44.75	
	4515-Capital Outlay on Other Rural Development Programmes	8363.30	
23	<b>29-Transport Department</b>		<b>20.19</b>
	2041-Taxes on Vehicles	20.19	
	<b>Grand Total</b>	<b>175794.13</b>	<b>175794.13</b>

**Appendix-2.5**

*(Reference: Paragraph: 2.3.3)*

**Year-wise details of excess expenditure for the years 1980-81 to 2013-14 pending with Finance Department for regularisation**

*(₹ in crore)*

Year	No. of Grants/Appropriation	Grant/Appropriation No.	Excess	Stage of consideration by Public Accounts Committee
1980-81	16	1,5,6,7,8,9,12,13,14,16,18, 19,20,21,22,23	227.90	Not discussed by Public Account Committee
1981-82	13	1,3,5,6,8,13,14,16,18,19, 20,21,23	41.99	
1982-83	10	6,8,9,12,14,18,19,21,22,23	119.74	
1983-84	12	1,5,6,7,8,14,18,19,20,21, 22,23	176.75	
1984-85	10	1,6,8,10,14,16,18,19,21,23	65.42	
1985-86	10	1,4,6,10,17,18,19,22,23,26	19.64	
1986-87	15	1,2,4,6,7,8,10,13,18,19,20,22,23,25,26	104.22	
1987-88	17	1,2,3,5,6,8,10,12,13,18,19,21,22,23,24,26,27	177.32	
1988-89	14	1,2,8,9,10,12,13,15,17,18, 22,23,26,27	438.42	
1989-90	09	1,7,8,11,12,20,21,23,24	205.23	
1990-91	11	1,2,5,8,12,17,19,21,23,25,26	427.72	
1991-92	13	1,2,5,7,8,11,12,14,21,22, 23,26,27	1,152.23	
1992-93	14	1,4,5,8,10,11,12,14,16,20, 21,23,24,26	1,029.71	
1993-94	17	2,3,5,8,10,12,13,14,17,18, 20,21,22,23,24,26,27	1,730.03	
1994-95	14	5,6,8,9,10,12,13,14,20,21, 23,24,26,27	2,057.49	
1995-96	19	2,5,6,8,9,10,11,12,13,16,17,18,20,21,23,24,25,26,27	2,936.89	
1996-97	18	2,4,5,6,8,10,11,12,13,14, 16,18,20,21,23,24,26,27	3,482.20	
1997-98	16	1,2,4,6,8,9,12,13,16,18,21,22,23,24,26,27	4,189.21	
1998-99	06	4,5,6,8,23,27	4,185.25	
1999-2000	12	2,3,6,8,9,12,17,18,20,23,24,26	5,851.08	
2000-01	11	1,6,8,9,12,16,18,23,25, 26, 27	6,310.25	
2001-02	15	3,5,6,8,11,17,18,20,21,23,25,26,27,28,29	6,393.41	
2002-03	15	3,5,6,7,8,12,14,16,17,18,21,23,25,26,28	505.61	
2003-04	18	3,5,7,8,12,13,14,15,16,17,18,20,21,23,24,25,26,28	9,770.53	
2004-05	15	3,6,8,9,12,14,15,16,18,20,25,26,27,28,29	2,108.42	
2005-06	16	3,5,8, 10,12,15, 16,17,18, 20,21,23,25, 26,27,28	12,954.06	
2006-07	14	8,12,14,15,16,17,18,20,21,23,25,26,27,28	2,150.03	
2007-08	14	6,8,11,12,14,15,16,20,24,25,26,27,28,29	2,277.91	
2008-09	15	5,6,8,11,12,15,16,19,20,22,23,24,25,26,27	3,277.38	
2009-10	14	1,6,8,11,15,16,18,20,23,24,25,26,27,29	4062.58	
2010-11	14	5,6,8,9,16,18,19,22,23,25,26,27,28,29	6130.76	
2011-12	14	1,6,8,11,12,15,16,18,19,20,23,25,26,27	5638.79	
2012-13	12	1,5,8,11,13,16,18,20,23,25,26,27	4741.57	
2013-14	13	4,6,7,8,14,15,16,18,20,23,24,25,28	4469.79	
		<b>Total</b>	<b>99409.53</b>	

**Appendix-2.6**  
**(Reference: Paragraph: 2.3.9)**  
**Cases of unnecessary supplementary grant/appropriation**

(₹ in crore)

Sl. No.	Number and Name of the Grant	Original Provision	Supplementary Provision	Actual Expenditure	Savings out of original provision
<b>I-Revenue (Voted)</b>					
1	03-Planning and Development Department	979.19	19.67	182.05	816.81
2	09-Parliamentary Affairs	38.22	0.09	31.53	6.78
3	24-Hospitality and protocol Department	190.55	1.06	140.53	51.08
4	26-Fisheries Department	53.72	0.85	49.50	5.07
5	28-Rural Development Department	314.98	2.86	271.40	46.44
<b>Total-I</b>		<b>1576.66</b>	<b>24.53</b>	<b>675.01</b>	<b>926.18</b>
<b>II-Revenue (Charged)</b>					
6	09-Parliamentary Affairs	0.94	0.14	0.85	0.23
7	10-Law Department	28.95	0.04	22.51	6.48
<b>Total-II</b>		<b>29.89</b>	<b>0.18</b>	<b>23.36</b>	<b>6.71</b>
<b>III-Capital (Voted)</b>					
8	03-Planning and Devp. Deptt	2398.83	550.13	310.38	2638.58
9	06-Power Development Department	385.71	7.00	142.47	250.24
10	10-Law Department	47.38	13.16	0.03	60.51
11	15-Consumer Affairs and Public Distribution Department	976.59	17.62	924.73	69.48
12	17-Health and Medical Education Department	336.70	111.82	212.63	235.89
13	28-Rural Development Department	1105.49	720.07	720.98	1104.58
<b>Total-III</b>		<b>5250.70</b>	<b>1419.80</b>	<b>2311.22</b>	<b>4359.28</b>
<b>Grand Total</b>		<b>6857.25</b>	<b>1444.51</b>	<b>3009.59</b>	<b>5292.17</b>

**Appendix-2.7**

*(Reference: Paragraph: 2.3.9)*

**Statement of various grants/appropriation where Supplementary Provision provided was insufficient by more than ₹1 crore each**

*(₹ in crore)*

Sl. No.	Grant No	Name of the Grant/ Appropriation	Original	Supple-mentary	Total	Expendi-ture	Excess
<b>I-Revenue (Voted)</b>							
1	6	Power Development Department	4376.13	526.77	4902.90	5026.32	123.42
<b>Total-I</b>			<b>4376.13</b>	<b>526.77</b>	<b>4902.90</b>	<b>5026.32</b>	<b>123.42</b>
<b>II-Capital (Voted)</b>							
2	24	Hospitality and Protocol Department	31.01	1.20	32.21	49.94	17.73
<b>Total-II</b>			<b>31.01</b>	<b>1.20</b>	<b>32.21</b>	<b>49.94</b>	<b>17.73</b>
<b>Grand Total</b>			<b>4407.14</b>	<b>527.97</b>	<b>4935.11</b>	<b>5076.26</b>	<b>141.15</b>

**Appendix 2.8**

*(Reference: Paragraph: 2.7.6)*

**Statement showing cases where significant savings were not surrendered in Grant No.19**

*(₹ in lakh)*

Sl. No.	Major/Minor/Sub-head	Total Grant	Expendi-ture	Saving
1.	2217/03/001/0099/0999 Chief Town Planner	364.50	243.17	121.33
2.	2217/03/001/0099/1149 Chief Town Planner Jammu	464.91	280.73	184.18
3.	2217/05/001/0099/2290 Mechanical Drainage Division Srinagar	1241.10	1062.31	178.79
4.	2217/05/001/0099/2291 City Drainage Division Srinagar	917.20	292.71	624.49
5.	2217/05/001/0099/2293 Sewerage and Drainage Division (West Jammu)	683.70	582.06	101.64
6.	2217/05/001/0099/2294 Town Drainage Division Jammu	306.95	231.82	75.13



Sl. No.	Major/Minor/Sub-head	Total Grant	Expendi-ture	Saving
7.	2217/05/191/0011/0862 Urban Poverty alleviation	550.00	252.10	297.89
8.	2217/05/800/0099/1139 Director Local Bodies, Jammu	411.36	318.82	92.54
9.	2217/05/800/0099/1439 Director Local Bodies, Kashmir	466.76	374.32	92.44
10.	2217/80/001/0099/1138 Chief Engineer UEED J&K	1290.19	924.77	365.42
11.	4217/03/800/0011/1297 Urban Development	37100.00	4896.59	32203.41
12.	4217/03/800/0011/1298 Dal Development	27478.00	2541.80	24936.20
13.	4217/03/800/0011/0862 Urban Poverty alleviation	300.00	184.16	115.84
	<b>Total</b>	<b>71574.67</b>	<b>12185.36</b>	<b>59389.30</b>

**Appendix 2.9**  
*(Reference: Paragraph: 2.7.7)*  
**Statement showing cases where expenditure incurred  
without Budget Provision in Grant No:19**

(₹ in lakh)

Sl. No.	Major/Minor/Sub-head	Total Grant	Expenditure
1.	2217/03/001/0011/1297	NIL	25.21
2.	2217/03/001/0099/1297	NIL	90.80
3.	2217/03/191/0099/2035	NIL	101.66
4.	2217/03/800/0099/1298	NIL	1497.15
5.	4217/03/800/0031/1441	NIL	480.19
6.	4217/03/800/0011/2232	NIL	3665.80
	<b>Total</b>		<b>5860.81</b>

**Appendix 2.10**  
**(Reference: Paragraph: 2.7.6)**  
**Statement showing cases where significant savings**  
**were not surrendered in Grant No.8**

(₹ in lakh)

Sl.No.	Major/Minor/Sub-head	Total Grant	Expenditure	Saving
1.	2035/001/0099/0244 Direction & Administration	100.10	70.21	29.89
2.	2039/001/0099/0334 Commissioners Office	3056.20	1920.40	1135.80
3.	2040/001/0099/0334 Commissioners Office	4734.16	3957.92	776.24
4.	2040/800/0099/1429 Sales Tax Tribunal	91.00	52.55	38.45
5.	2045/104/0099/0968 Collection Charges-Taxes on Goods & Passangers	290.35	127.22	163.13
6.	2045/104/0099/0983 Election Charges- Entertainment Tax	128.75	32.70	96.05
7.	2054/003/0099/0328 Accountancy Training School Srinagar	187.81	119.13	68.68
8.	2054/003/0099/0329 Northern Zonal Accountancy Training School Jammu	323.74	241.80	81.94
9.	2054/095/0099/0316 Directorate of Audit & Inspection	494.93	429.70	65.23
10.	2054/097/0099/0324 Muffasil Treasuries	2639.35	1940.04	699.31
11.	2054/097/0099/0335 District Treasuries	2234.00	1835.93	398.07
12.	2054/098/0099/0314 Local Fund Audit Organisation	362.88	187.23	175.65
13.	2054/800/0011/2341 NFB Finance	998.53	583.46	415.07
14.	2054/800/0099/0310 Divisional Fund Office Jammu/Srinagar	301.50	221.81	79.69
15.	2054/800/0099/0312 Directortate of Fund Orgainisation	336.40	240.59	95.81
16.	2054/800/0099/1190 District Fund Offices	3254.40	2317.77	936.63
17.	2235/60/102/0099/0313 Deposit Linked Insurance Scheem	21.00	5.10	15.90
18.	2235/60/105/0099/0323 State Contrilbution for Groiup Insurance	360.00	11.12	348.88
19.	2235/60/107/0099/0965 Pension to Freedom Fighters & their Dependents etc.	300.00	178.10	121.90
20.	4059/80/800/0011/2341 Non Functional Buildings, Finance	1148.77	7.62	1141.15
21.	6235/02/190/0099/0668 Secretary Finance	2000.00	515.05	1484.95
	<b>Total</b>	<b>23363.87</b>	<b>14995.45</b>	<b>8368.42</b>

**Appendix 2.11**  
**(Reference: Paragraph: 2.7.3)**  
**Statement showing cases where Excess expenditure under Grant No:19**  
*(₹ in lakhs)*

Sl. No.	Major/Minor/Sub-Head	Grant	Expenditure	Excess
1.	2217/03/001/0099/1148	446.65	9527.36	9080.71
2.	2217/03/191/0099/1437	9208.00	10863.80	1655.80
3.	2217/03/191/0099/1438	14959.00	16115.93	1156.93
4.	2217/05/001/0099/2289	513.37	927.48	414.11
5.	2217/05/001/0099/2292	396.25	918.91	522.66
6.	2217/05/191/0099/2034	8484.00	8736.18	252.18
7.	2217/05/191/0099/2035	5666.00	6191.58	525.58
8.	4216/01/700/0011/0893	225.00	881.49	656.49
9.	4217/03/800/0011/1296	1575.00	3516.00	1941.00
10.	4217/03/800/0011/1299	337.00	435.72	98.72
	<b>Total</b>	<b>41810.27</b>	<b>58114.45</b>	<b>16304.18</b>

**Appendix 2.12**

*(Reference: Paragraph: 2.7.4)*

**Statement showing unutilised Appropriation/Grants (Grant No:19)**

*(₹ in lakhs)*

Sl. No.	Major/Minor /Sub-head	Total Grant	Expendi- ture	Saving
1.	2217/80/001/0011/1138 Chief Engineer UEED J&K	25.00	0.00	25.00
2.	4217/03/800/0099/1437 Jammu Municipality	1458.00	0.00	1458.00
3.	4217/03/800/0099/1438 Srinagar Municipality	2369.25	0.00	2369.25
4.	4217/03/800/0099/2034 Local bodies Institutions Kashmir	1336.50	0.00	1336.00
5.	4217/03/800/0099/2035 Local bodies Institutions Jammu	911.25	0.00	911.25
	<b>Total</b>	<b>6100.00</b>	<b>0.00</b>	<b>6100.00</b>

**Appendix 2.13**

*(Reference: Paragraph: 2.7.4)*

**Statement showing unutilised Appropriation/Grants (Grant No:8)**

*(₹ in lakhs)*

Sl. No.	Major/Minor /Sub-head	Total Grant	Expendi- ture	Saving
1.	4851/190/0011/1455 Market Development Assistance	300.00	0.00	300.00
2.	5475/800/0011/1006 Up gradation Grant	22094.00	0.00	22094.00
	<b>Total</b>	<b>22394.00</b>	<b>0.00</b>	<b>22394.00</b>

**Appendix 2.14**  
**(Reference: Paragraph: 2.7.3)**  
**Statement showing Excess expenditure under Grant No:8**

(₹ in lakhs)

Sl. No.	Major/Minor	Grant	Expenditure	Excess
1.	2030-0344 State Stamp Department Commercial Taxes etc.	1853.95	2188.09	334.14
2.	2047/0293 Other Fiscal Services	90.20	91.63	1.43
3.	2054/0312 Directorate of Acctts/ Libraries	762.01	797.74	35.73
4.	2054/0326 Dy. Director Acctts/ Treasuries	470.12	478.48	8.36
5.	2071/0099/2327 Government Contribution	9979.17	10220.26	241.09
6.	2235/0244 Social Security & Welfare ,Direction & Administration	818.27	1072.90	254.63
	<b>Total</b>	<b>13973.72</b>	<b>14849.10</b>	<b>875.38</b>

**Appendix-3.1**  
**(Reference: Paragraph: 3.1)**  
**Major head -wise outstanding DC Bills from 1995-2015**  
**(₹ in lakh)**

Sl. No.	Major Head	Nomenclature	Kashmir Division	Jammu Division	Total
1	2012	Governor-Secretariat	10.86	0.00	10.86
2	2013	Council of Ministers	22.40	0.00	22.40
3	2014	Administration of justice	643.29	16.53	659.82
4	2015	Election	606.29	388.93	995.22
5	2029	Land Revenue	589.06	0.00	589.06
6	2030	Stamps & Registration	0.00	191.00	191.00
7	2040	Taxes on sales, trade etc.	58.98	11.80	70.78
8	2041	Taxes on vehicles	25.00	0.00	25.00
9	2052	Secretariat-General Services	8.36	0.00	8.36
10	2053	District Administration	25.20	190.12	215.32
11	2054	Treasury and Accounts Administration	36.87	0.00	36.87
12	2055	Police	3076.75	4860.81	7937.56
13	2056	Jails	41.97	0.00	41.97
14	2059	Public Works	0.08	26.35	26.43
15	2070	Other Administrative Services	85.97	154.92	240.89
16	2202	General Education	61190.84	46.25	61237.09
17	2203	Technical Education	27.27	2.25	29.52
18	2204	Sports & Youth services	174.32	0.00	174.32
19	2205	Art & Culture	400.00	0.00	400.00
20	2210	Medical & public Health	906.41	48.01	954.42
21	2211	Family Welfare	0.00	4.65	4.65
22	2217	Urban Development	3.50	0.00	3.50
23	2225	Welfare of SC/ST & other backward classes	122.06	0.00	122.06
24	2230	Labour & employment	9214.25	11.50	9225.75
25	2235	Social security & Welfare	445.89	2250.24	2696.13
26	2236	Nutrition	7.05	0.00	7.05
27	2245	Relief on account of Natural Calamities	13623.46	22651.02	36274.48
28	2250	Other Social Services	5.08	0.00	5.08
29	2401	Crop Husbandry	20.00	0.00	20.00
30	2403	Animal Husbandry	4.37	32.00	36.37
31	2408	Food storage & Ware housing	112.00	0.00	112.00

Sl. No.	Major Head	Nomenclature	Kashmir Division	Jammu Division	Total
32	2415	Agricultural Research & Education	2.50	0.00	2.50
33	2435	Other Agriculture programmes	0.00	0.16	0.16
34	2501	Special Programmes for Rural Development	619.20	2066.81	2686.01
35	2515	Other Rural Development Programmes	1134.93	0.00	1134.93
36	2575	Other Special Area Programmes	33.46	0.00	33.46
37	2701	Medium Irrigation	50.00	0.00	50.00
38	2801	Power	0.00	20.00	20.00
39	2851	Village & Small Industries	454.44	0.00	454.44
40	3435	Ecology & Environment	745.47	0.00	745.47
41	3451	Secretariat –Economic Services	6.20	4.00	10.20
42	3452	Tourism	1254.76	91.34	1346.10
43	3454	Census survey & Statistics	78.70	19.60	98.30
44	3475	Other General Economic Services	42.12	86.90	129.02
45	4058	Capital Outlay on Stationery & Printing	22.57	0.00	22.57
46	4059	Capital outlay on Public Works	1838.20	629.66	2467.86
47	4070	Capital outlay on Other Administrative Services	219.27	0.00	219.27
48	4075	Capital outlay on Miscellaneous General Services	1431.16	0.00	1431.16
49	4202	Capital outlay on Education ,Sports Art & Culture	60621.31	2833.78	63455.09
50	4210	Capital outlay on Medical & Public health	7659.79	15978.31	23638.10
51	4215	Capital outlay on Water Supply & Sanitation	0.00	375.00	375.00
52	4216	Capital outlay on Housing	41.87	0.00	41.87
53	4217	Capital outlay on Urban Development	9753.24	1332.82	11086.06
54	4220	Capital outlay on Information & Publicity	0.00	456.12	456.12
55	4225	Capital outlay on Welfare of Schedule Casts, STs & Other backward classes	53.00	0.00	53.00

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Sl. No.	Major Head	Nomenclature	Kashmir Division	Jammu Division	Total
56	4235	Capital outlay on Social Security & Welfare	310.00	1715.61	2025.61
57	4250	Capital outlay on Other Social Services	50.00	0.00	50.00
58	4401	Capital outlay on Crop Husbandry	1008.17	33.89	1042.06
59	4402	Capital outlay on Soil & Water Conservation	7.21	0.00	7.21
60	4403	Capital outlay on Animal Husbandry	140.40	59.36	199.76
61	4405	Capital outlay on Fisheries	17.85	0.00	17.85
62	4408	Capital outlay on Food Storage & Ware Housing	5879.02	0.00	5879.02
63	4415	Capital Outlay on Agricultural Research and Education	150.00	0.00	150.00
64	4425	Capital outlay on cooperation	1320.20	0.00	1320.20
65	4515	Capital outlay on Other Rural Development Programme	39401.99	9508.01	48910.00
66	4575	Capital outlay on Other Special Area Programme	211.98	0.00	211.98
67	4801	Capital outlay on Power Projects	10950.00	0.00	10950.00
68	4851	Capital outlay on Village & Small Industries	6454.24	106.73	6560.97
69	4852	Capital outlay on Iron & Steel Industries	1170.35	0.00	1170.35
70	4853	Capital outlay on Non Ferrous Mining & Meteorological Industries	32.96	0.00	32.96
71	5054	Capital outlay on Roads & Bridges	1030.50	0.00	1030.50
72	5055	Capital outlay on Road Transport	1301.00	0.00	1301.00
73	5425	Capital outlay on Other Scientific Environmental Research	223.34	0.00	223.34
74	5452	Capital outlay on Tourism	9775.86	690.96	10466.82
75	5475	Capital outlay on Other General Economic Services	2479.66	293.61	2773.27
76	Not Known	Animal Husbandry	0.00	7.00	7.00
77	-do-	Revenue	0.00	4851.88	4851.88



Sl. No.	Major Head	Nomenclature	Kashmir Division	Jammu Division	Total
78	-do-	Education	0.00	166.91	166.91
79	-do-	Health	0.00	71.78	71.78
80	-do-	Industries & Commerce	0.00	37.71	37.71
81	-do-	Consumer Affairs & Public Distribution	0.00	22.60	22.60
82	-do-	Agriculture	0.00	3.92	3.92
83	-do-	Election	0.00	14.05	14.05
84	-do-	Forest	0.00	1.30	1.30
85	-do-	Hospitality & Protocol	0.00	3.00	3.00
86	-do-	Housing & Urban Development	0.00	74.78	74.78
87	-do-	Home	0.00	69.05	69.05
88	-do-	Technical Education	0.00	34.75	34.75
89	-do-	Public Works Department	0.00	0.41	0.41
90	-do-	Rural Development	0.00	41.19	41.19
91	-do-	Finance	0.00	10.00	10.00
		<b>Total</b>	<b>259464.50</b>	<b>72599.38</b>	<b>332063.88</b>

*AC bills awaiting detail account from Sl. No. : 76 to 91 amounting to ₹5410.33 lakh pertains to the period 1996-97 to 2002-03 of Jammu Division. Out of which ₹4851.88 lakh relates to Revenue Department.*

**Appendix-3.2**

*(Reference: Paragraph: 3.3)*

**Statement showing details of Annual accounts awaited relating to audit under section 14 of the CAG's (DPC) Act, 1971**

Sl. No	Name of the Body/Authority	Period for which accounts awaited	Number of awaited accounts
1	Srinagar Municipality	1988-89 to 2014-15	27
2	Kashmir University	2001-02 to 2014-15	14
3	Kashmir Urban Development Agency Srinagar	1999-2000 to 2014-15	16
4	District Rural Development Agency Srinagar	2002-03 to 2014-15	13
5	District Rural Development Agency Anantnag	2007-08 to 2014-15	08
6	District Rural Development Agency Pulwama	2002-03 to 2014-15	13
7	District Rural Development Agency Leh	2008-09 to 2014-15	07
8	District Rural Development Agency Kargil	2008-09 to 2014-15	07
9	Sher-e-Kashmir International Conference Centre, Srinagar (SKICC)	1999-2000 to 2014-15	16
10	Srinagar Development Authority	1999-2000 to 2014-15	16
11	State Social Welfare Advisory Board	2003-04 to 2014-15	12
12	Islamia College of Sciences and Commerce Srinagar	2001-02 to 2014-15	14
13	Lakes and Water Ways Development Authority	2005-06 to 2014-15	10
14	Jammu University	2002-03 to 2014-15	13
15	District Rural Development Agency Jammu	2008-09 to 2014-15	07
16	District Rural Development Agency Kathua	2008-09 to 2014-15	07
17	District Rural Development Agency Poonch	2008-09 to 2014-15	07
18	District Rural Development Agency Doda	2003-04 to 2014-15	12
19	Academy of Art Culture and Languages	2003-04 to 2014-15	12
20	Jammu Development Authority	1972-73 to 2014-15	43
21	State Pollution Control Board	1995-96 to 2014-15	20
22	Jammu and Kashmir Sports Council	2003-04 to 2014-15	12
23	Jammu and Kashmir Energy Development Agency	2003-04 to 2014-15	12
24	District Rural Development Agency Budgam	2007-08 to 2014-15	08
25	District Rural Development Agency Baramulla	2007-08 to 2014-15	08
26	District Rural Development Agency Kupwara	2006-07 to 2014-15	09
27	District Rural Development Agency Ganderbal	2008-09 to 2014-15	07
28	District Rural Development Agency Kulgam	2008-09 to 2014-15	07
29	District Rural Development Agency Shopian	2008-09 to 2014-15	07
30	District Rural Development Agency Bandipora	2008-09 to 2014-15	07
31	Jammu Municipality	2002-03 to 2014-15	13
	<b>Total</b>		<b>384</b>

## Appendix 3.3

(Reference: Paragraph: 3.4)

Statement showing the position of finalization of accounts and Government investment in departmentally managed commercial and quasi-Commercial undertakings

(₹ in crore)

Sl. No.	Name of the Commercial undertaking	Accounts finalized up to	Period of accounts pending	Investments as per last accounts finalized			Reasons for delay in finalization of Accounts
				Share Capital	Loans	Total	
1.	J&K Bank Ltd.	2013-14	00	48.48	0.00	48.48	Not furnished
2.	J&K Bank Financial Services	2013-14	00	10.00	0.00	10.00	Not furnished
3.	J&K SC/ST/OBC Dev. Corporation Ltd	1997-98	16	10.23	0.00	10.23	Not furnished
4.	J&K Women Development Corporation Ltd.	2008-09	05	4.97	0.00	4.97	Not furnished
5.	J&K Agro Industries Dev. Corporation Ltd.	1999-2000	14	1.95	7.41	9.36	Not furnished
6.	J&K Horticulture Produce & Marketing Corporation Ltd.	1996-97	17	9.20	1.44	10.64	Not furnished
7.	J&K Small Scale Industries Dev. Corporation Ltd.	1994-95	19	3.12	1.33	4.45	Not furnished
8.	J&K State Industrial Dev. Corporation Ltd.	2007-08	06	17.65	89.81	47.46	Not furnished
9.	J&K Project Construction Corporation Ltd.	1997-98	16	1.97	0.30	2.27	Not furnished
10.	J&K Police Housing Corporation Ltd.	2005-06	08	2.00	0.00	2.00	Not furnished
11.	J&K Industries Dev. Corporation Ltd.	2005-06	08	16.27	42.72	58.99	Not furnished

Sl. No.	Name of the Commercial undertaking	Accounts finalized up to	Period of accounts pending	Investments as per last accounts finalized			Reasons for delay in finalization of Accounts
				Share Capital	Loans	Total	
12.	J&K Handicraft (S&E) Corporation Ltd.	1998-99	15	4.39	0.00	4.39	Draft Annual Accounts has been prepared upto 2013-14 by the company but not finalised by the Statutory Auditors. Further records washed out in Floods
13.	J&K Handloom Dev. Corporation Ltd.	1999-2000	14	2.99	14.44	17.43	Company has prepared accounts up to 2014-15; audit Financial Statement awaited
14.	J&K Cements Ltd.	2005-06	08	15.00	50.40	65.40	Not furnished
15.	J&K Minerals Ltd.	1995-96	18	8.00	28.56	36.56	Not furnished
16.	J&K Power Dev. Corporation Ltd.	2010-11	03	5.00	0.00	5.00	Not furnished
17.	J&K Chenab Valley Power Project Ltd.	2013-14	00	0.00	0.00	0.00	Not furnished
18.	J&K Tourism Development Corporation Ltd.	2009-10	04	15.96	4.26	20.22	Not furnished
19.	J&K State Cable Car Corporation Ltd.	2010-11	03	63.95	0.00	63.95	The company is preparing its accounts for 2011-12 & 2012-13

Sl. No.	Name of the Commercial undertaking	Accounts finalized up to	Period of accounts pending	Investments as per last accounts finalized			Reasons for delay in finalization of Accounts
				Share Capital	Loans	Total	
20.	Overseas Employment Corporation Ltd.	2010-11	03	2.56	0.00	2.56	Accounts not submitted / prepared by the company
21.	J&K State Financial Corporation Ltd.	2013-14	00	98.19	0.81	99.00	Not furnished
22.	J&K State Road Transport Corporation	2009-10	04	138.60	362.53	501.13	Not Furnished
	<b>Total</b>		<b>181</b>	<b>480.48</b>	<b>544.01</b>	<b>1024.49</b>	

**Appendix 4**  
**Glossary of terms**

S.No	Terms	Description
1.	State Implementing Agency	State Implementing Agency includes any Organisations/ Institutions including Non-Governmental Organisation which is authorized by the State Government to receive the funds from the Government of India for implementing specific programmes in the State e.g. State Implementation Society for SSA and State Health Mission for NRHM etc.
2.	GSDP	GSDP is defined as the total income of the State or the market value of goods and services produced using labour and all other factors of production at current prices
3	Buoyancy ratio	Buoyancy ratio indicates the elasticity or degree of responsiveness of fiscal variable with respect to a given change in the base variable. For instance, revenue buoyancy at 0.6 implies that revenue receipts tend to increase by 0.6 percentage points, if the GSDP increases by one <i>per cent</i>
4	Internal Debt	Comprising mainly Market Loans and Special Securities issued to the National Small Savings Fund(NSS) by the State Government.
5.	Core Public and Merit goods	Core public goods are which all citizens enjoy in common in the sense that each individual's consumption of such a good leads to no subtractions from any other individual's consumption of that good, e.g. enforcement of law and order, security and protection of our rights; pollution free air and other environmental goods and road infrastructure etc. Merit goods are commodities that the public sector provides free or at subsidized rates because an individual or society should have them on the basis of some concept of need, rather than ability and willingness to pay the government and therefore wishes to encourage their consumption. Examples of such goods include the provision of free or subsidized food for the poor to support nutrition, delivery of health services to improve quality of life and reduce morbidity, providing basic education to all, drinking water and sanitation etc.

S.No	Terms	Description
6	Development Expenditure	The analysis of expenditure data is disaggregated into development and non development expenditure. All expenditure relating to Revenue Account, Capital Outlay and Loans and Advances is categorized into social services, economic services and general services. Broadly, the social and economic services constitute development expenditure, while expenditure on general services is treated as non-development expenditure.
7.	Debt sustainability	The Debt sustainability is defined as the ability of the State to maintain a current debt-GDP ratio over a period of time and also embodies the concern about the ability to service its debt. Sustainability of debt, therefore, also refers to sufficiency of liquid assets to meet current or committed obligations and the capacity to keep balance between costs of additional borrowings with returns from such borrowings. It means that rise in fiscal deficit should match with the increase in capacity to service the debt.
8	Sufficiency of Non-debt receipts (Resource Gap)	Adequacy of incremental non-debt receipts of the State to cover the incremental interest liabilities and incremental primary expenditure. The debt sustainability could be significantly facilitated if the incremental non-debt receipts could meet the incremental interest burden and the incremental primary expenditure
9	Net availability of borrowed funds	Defined as the ratio of the debt redemption (Principal + Interest Payments) to total debt receipts and indicates the extent to which the debt receipts are used in debt redemption indicating the net availability of borrowed funds.
10	Non debt receipts	Adequacy of incremental non-debt receipts of the State to cover the incremental interest liabilities and incremental primary expenditure. The debt sustainability could be significantly facilitated if the incremental non-debt receipts could meet the incremental interest burden and the incremental primary expenditure.

