

Appendix - 1.1*(Reference: Page 1)***Part A: Structure and Form of Government Accounts**

Structure of Government Accounts: The accounts of the State Government are kept in three parts (i) Consolidated Fund, (ii) Contingency Fund and (iii) Public Account.

Part I: Consolidated Fund : 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.

Part II: Contingency Fund : 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.

Part III: Public Account: 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.

PART B: Layout of Finance Accounts

Statement	Layout
Statement No.1	Presents the summary of transactions of the State Government – receipts and expenditure, revenue and capital, public debt receipts and disbursements etc in the Consolidated Fund, Contingency Fund and Public Account of the State.
Statement No.2	Contains the summarized statement of capital outlay showing progressive expenditure to the end of 2008-09
Statement No.3	Gives financial results of irrigation works, their revenue receipts, working expenses and maintenance charges, capital outlay, net profit or loss, etc.
Statement No.4	Indicates the summary of debt position of the State which includes borrowing from intern debt, Government of India, other obligations and servicing of debt.
Statement No. 5	Gives the summary of loans and advances given by the State Government during the year repayments made, recoveries in arrears etc
Statement No.6	Gives the summary of guarantees given by the Government for repayment of loans etc. raised by the statutory corporations, local bodies and other institutions.
Statement No.7	Gives the summary of cash balances and investments made out of such balances.
Statement No.8	Depicts the summary of balances under Consolidated Fund, Contingency Fund and Public Account as on 31 March 2009
Statement No.9	Shows the revenue and expenditure under different heads for the year 2008-09 as a percentage of total revenue/expenditure
Statement No.10	Indicates the distribution between the charged and voted expenditure incurred during the year
Statement No.11	Indicates the detailed account of revenue receipts by minor heads
Statement No.12	Provides accounts of revenue expenditure by minor heads under non-plan and plan separately and capital expenditure by major head wise
Statement No.13	depicts the detailed capital expenditure incurred during and to the end of 2008-09
Statement No.14	Shows the details of investment of the State Government in statutory corporations, Government companies, other joint stock companies, co-operative banks and societies etc up to the end of 2008-09
Statement No.15	Depicts the capital and other expenditure to the end of 2008-09 and the principal sources from which the funds were provided for that expenditure
Statement No.16	Gives the detailed account of receipts disbursements and balances under heads of account relating to Debt, Contingency Fund and Public Account
Statement No.17	Presents detailed account of debt and other interest bearing obligations of the Government of Jammu and Kashmir
Statement No.18	Provides the detailed account of loans and advances given by the Government of Jammu and Kashmir, the amount of loan repaid during the year, the balance as on 31 March 2009
Statement No.19	Gives the details of earmarked balances of reserve funds

Appendix - 1.2
(Reference:; Page 1)
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 GSDP is the 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 Gross State Domestic Product (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:

Trends in Gross State Domestic Product (GSDP)

	2002-03	2003-04	2004-05	2005-06	2006-07
Gross State Domestic Product (Rs in crore)	24265	26537	29030	31793	34805
Growth rate of GSDP	9.33	9.36	9.39	9.52	9.47
<i>Source:</i>					

Methodology for Estimating the Fiscal Capacity

For working out the fiscal capacity of the State Governments, the following methodology given in Twelfth Finance Commission report has been adopted.

Step 1: Calculate the national average of AE-GSDP and CO/DE/ SSE-AE.

Step 2: Based on the national average of AE-GSDP ratio, derive the aggregate expenditure so that no State is having a ratio AEGSDP less than the national average, *i.e.*, if

$$AE/GSDP = x$$

$$AE = x * GSDP \dots\dots\dots(1)$$

where x is the national average of AE-GSDP ratio.

Wherever the States are having AE-GSDP ratio higher than national average, no adjustments were made. Wherever this ratio was less than average, it was made equal to the national average.

Step 3: Based on the national average of DE-AE, SSE-AE and COAE, derive the respective DE, SSE and CO, so that no State is having these ratios less than national average, *i.e.*, if

$$DE/AE = y$$

$$DE = y * AE \dots\dots\dots(2)$$

Where is the national average of DE-AE ratio

Substituting (1) in (2), we get

$$DE = y * x * GSDP \dots\dots\dots(3)$$

Wherever the States are having DE-AE, SSE-AE and CO-AE ratio higher than national average, no adjustments have been made. Wherever these ratios were less than average, it was made equal to the national average.

Step 4: Based on the derived DE, SSE and CO as per equation (3), respective per capita expenditure was calculated, *i.e.*,

$$PCDE = DE/P \dots\dots\dots(4)$$

where PCDE is the per capita development expenditure and P is the population.

Substituting (3) in (4), we get

$$PDE = (y * x * GSDP)/P \dots\dots\dots(5)$$

Equation (5) provides the adjusted per capita expenditure. If the adjusted per capita expenditure is less than the national average of per capita expenditure, then the States' low level of spending is due to the low fiscal capacity. This gives a picture of actual level of expenditure when all the State Governments are attaching fiscal priority to these sectors equivalent to the national average.

The definitions of some of the selected terms used in assessing the trends and pattern of fiscal aggregates are given below:

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)	[(Current year Amount /Previous year Amount)-1]* 100
Development Expenditure	Social Services + Economic Services
Average interest paid by the State	Interest payment/[(Amount of previous year's Fiscal Liabilities + Current year's Fiscal Liabilities)/2]*100
Interest spread	GSDP growth – Average Interest Rate
Quantum spread	Debt stock *Interest spread
Interest received as <i>per cent</i> to Loans Outstanding	Interest Received [(Opening balance + 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
Balance from Current Revenue (BCR)	Revenue Receipts minus all Plan grants and Non-plan Revenue Expenditure excluding expenditure recorded under the major head 2048 – Appropriation for reduction of Avoidance of debt

Appendix - 1.2 <i>(Reference: Page 1)</i> Fiscal Responsibility and Budgetary Management (FRBM) Act, 2005
Part B

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

The State Government enacted the Jammu and Kashmir Fiscal Responsibility and Budget Management (FRBM) Act on 9 August 2006 to ensure prudence in fiscal management and fiscal stability by progressive strengthening of revenue surplus, reduction in fiscal deficit, prudent debt management consistent with fiscal sustainability, greater transparency in fiscal operations of the Government and conduct of fiscal policy in a medium term framework and for matters connected therewith or incidental thereto. The Rules under the Act were notified by the Government in January 2008. However, impact of the Act could not be ascertained in audit, as approval of the format of the Fiscal Policy Statements was awaited from the State Legislature.

Appendix 1.3

(Reference: Page 1)

Time series data on the State Government finances

(Rs in crore)

Time series data on State Government Finances					
	2004-05	2005-06	2006-07	2007-08	2008-09
Part-A Receipts					
1. Revenue Receipts	8866	10315	11182	13277	14303
(i) Tax Revenue	1351 (15)	1627 (16)	1799 (16)	2558 (19)	2683 (19)
Taxes on sales, trade, etc.	804 (60)	1014 (62)	1159 (64)	1805 (71)	1836 (68)
State Excise	272 (20)	219 (14)	213 (12)	244 (10)	239 (9)
Taxes on vehicles	42 (3)	49 (3)	64 (4)	73 (3)	65 (3)
Stamps and Registration fees	39 (3)	46 (3)	57 (3)	66 (2)	57 (2)
Land Revenue	11 (1)	4 (*)	3 (*)	9 (*)	64 (2)
Other Taxes	183 (13)	295 (18)	303 (17)	361 (14)	422 (16)
(ii) Non Tax Revenue	641 (7)	536 (5)	633 (6)	808 (6)	837 (6)
(iii) State's share of Union taxes and duties	934 (11)	1135 (11)	1413 (13)	1775 (14)	1827 (13)
(iv) Grants-in-aid from GOI	5940 (67)	7017 (68)	7337 (65)	8136 (61)	8956 (62)
2. Miscellaneous capital receipts	-	-	-	-	-
3. Total revenue and non-debt capital receipts (1+2)	8866	10315	11182	13277	14303
4. Recoveries of Loans and Advances	19	36	2	2	4
5. Public Debt receipts	1799	2536	1544	2848	2948
Internal Debt (excluding Ways and Means Advances and Overdraft)	1295	2205	1453	2831	2694
Net transactions under Ways and Means Advances and Overdraft	180	320	82	-	235
Loans and advances from GOI ^{&}	324	11	9	17	19
6. Total receipts in the Consolidated Fund (3+4+5)	10684	12887	12728	16127	17255
7. Contingency Fund receipts	0.49	0.61	0.39	0.01	0.16
8. Public Account receipts	19120	22632	25599	29506	36149
9. Total receipts of the State (6+7+8)	29804	35520	38327	45633	53404

[&] Includes Ways and Means Advances

Time series data on State Government Finances					
	2004-05	2005-06	2006-07	2007-08	2008-09
Part-B Expenditure/disbursement					
10. Revenue Expenditure	8304 (79)	9921 (76)	10614 (81)	12189 (77)	12047 (71)
Plan	1065 (13)	1196 (12)	833 (8)	523 (4)	313 (3)
Non-Plan	7239 (87)	8725 (88)	9781 (92)	11666 (96)	11734 (97)
<i>General Services (including interest payments)</i>	3287 (40)	3682 (37)	4654 (44)	5624 (46)	5272 (44)
<i>Social Services</i>	1996 (24)	2656 (27)	2881 (27)	2847 (23)	3018 (25)
<i>Economic Services</i>	3021 (36)	3583 (36)	3079 (29)	3718 (31)	3757 (31)
<i>Grants-in-aid and contributions</i>	-	-	-	-	-
11. Capital Expenditure	2180 (20)	3020 (23)	2456 (19)	3717 (23)	4964 (29)
Plan	2088 (96)	2906 (96)	2346 (96)	3641 (98)	4693 (95)
Non-Plan	92 (4)	114 (4)	110 (4)	76 (2)	271 (5)
<i>General Services</i>	59 (3)	58 (2)	57 (2)	115 (3)	159 (3)
<i>Social Services</i>	550 (25)	656 (22)	829 (34)	1122 (30)	1269 (26)
<i>Economic Services</i>	1571 (72)	2306 (76)	1570 (64)	2480 (67)	3536 (71)
12. Disbursement of loans and advances	66 (1)	53 (1)	44 (1)	38 (1)	42 (1)
13. Total (10+11+12)	10550	12994	13114	15944	17053
14. Repayment of Public Debt	1004	1226	404	772	703
Internal Debt (excluding Ways and Means Advances and Overdraft)	208	1098	271	558	557
Net transactions under Ways and Means Advances and Overdraft	-	-	-	75	-
Loans and Advances from Government of India ^e	796	128	133	139	146
15. Appropriation to Contingency Fund	Nil	1	Nil	Nil	Nil
16. Total disbursement out of Consolidated Fund (13+14+15)	11554	14221	13518	16716	17756
17. Contingency Fund disbursements	0.47	0.04	0.14	0.13	0.29
18. Public Account disbursements	18251	21297	24785	28911	35696
19. Total disbursements by the State (16+17+18)	29805	35518	38303	45627	53452

[↓] Negligible

^a Includes Ways and Means Advances

Time series data on State Government Finances					
	2004-05	2005-06	2006-07	2007-08	2008-09
Part C. Deficits					
20. Revenue Surplus (+)/Deficit (-) (1-10)	(+) 562	(+) 394	(+) 568	(+) 1088	(+) 2255
21. Fiscal Deficit (3+4-13)	(-) 1665	(-) 2643	(-) 1930	(-) 2665	(-) 2746
22. Primary Deficit (21-23)	(-) 562	(-) 1528	(-) 143	(-) 229	(-) 1168
Part D. Other data					
23. Interest Payments (included in revenue expenditure)	1103 (13)	1115 (11)	1787 (17)	2436 (19)	1578 (13)
24. Arrears ^ψ of Revenue (percentage of Tax and non-Tax Revenue Receipts)	850 (43)	920 (43)	992 (41)	1011 (30)	752 (50)
25. Financial Assistance to local bodies, etc.	236	274	331	361	401
26. Ways and Means Advances/ overdraft availed (days)	365	365	365	366	365
27. Interest on WMA/Overdraft	132	138	184	221	218
28. Gross State Domestic Product (GSDP ^φ)	24265	26537	29030	31793	34805
29. Outstanding debt* (year end)	9699	11010	12150	14226	16471
30. Outstanding ^φ guarantees (year end)	1914	1959	2565	2807	2536
31. Maximum amount guaranteed (year end)	2878	4720	3245	3308	3295
32. Number of incomplete projects	219	348	186	88	26
33. Capital blocked in incomplete projects	1036	1717	882	365	64.51
II Expenditure Management					
Total Expenditure/GSDP	43.48	48.97	45.17	50.15	48.99
Revenue Receipts/total expenditure	84	79	85	83	84
Revenue Expenditure/Total Expenditure	79	76	81	76	71
Expenditure on Social Services/Total Expenditure	24.13	25.49	28.29	24.89	25.14
Expenditure on Economic Services/Total Expenditure	43.53	45.32	35.45	38.87	42.76
Capital Expenditure/Total Expenditure	20.79	23.44	18.79	23.37	29.10
Capital Expenditure on Social and Economic Services/Total Expenditure.	20.10	22.80	18.29	22.59	28.17
III Management of Fiscal Imbalances					
Revenue deficit (surplus)/GSDP	2.32	1.49	1.96	3.42	6.48
Fiscal deficit/GSDP	(-) 6.86	(-) 9.96	(-) 6.65	(-) 8.38	(-) 7.89
Primary Deficit (surplus) /GSDP	(-) 2.32	(-) 5.76	(-) 0.49	(-) 0.72	(-) 3.36
Revenue Deficit/Fiscal Deficit	NA	NA	NA	NA	NA
Primary Revenue Balance/GSDP					

^ψ Arrears during 2004-05 to 2007-08 on account of tax revenue only.

^φ Figures of GSDP are based on information supplied by the State Government.

• Includes internal debt and loans and advances from Central Government only.

φ Excludes information in respect of three private firms and four cooperative societies during 2004-05 to 2007-08.

Time series data on State Government Finances					
	2004-05	2005-06	2006-07	2007-08	2008-09
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	(-) 58.52	(-) 63.31	(-) 64.08	(-) 67.20	(-) 69.78
Fiscal Liabilities/RR	160.15	162.88	166.36	160.92	169.80
Primary deficit vis-à-vis quantum spread	(-)402	(-)1220	(-)261	(-)726	(-)547
Debt Redemption (Principal +Interest)/ Total Debt Receipts					
V Other Fiscal Health Indicators					
Return on Investment	26.28	20.62	21.22	30.24	40.85
Balance from Current Revenue (Rs in crore)	(-)1865	(-)1943	(-)2920	(-)3484	(-)2927
Financial Assets/Liabilities	1.08	1.09	1.11	1.14	1.21

Figures in brackets represent percentages (rounded) to total of each sub-heading @ GSDP figures communicated by the Government adopted.

Appendix 1.4

(Reference: Paragraph 1.1 and 1.7.1, Page 1 & 24)

Abstract of Receipts and Disbursements for the year 2008-09

(Rupees in crore)

Receipts				Disbursements					
2007-08			2008-09	2007-08		2008-09			
						Non-Plan	Plan	Total	
Section-A: Revenue									
13277.04	I. Revenue Receipts		14302.51	12189.30	I. Revenue Expenditure	11734.45	313.00	12047.45	12047.45
2558.18	Tax revenue	2682.96		5623.58	General Services	5267.43	4.97	5272.40	
				2847.31	Social Services	2814.97	202.72	3017.69	
807.98	Non-tax revenue	837.16		1270.47	Education, Sports, Art and Culture	1305.83	80.99	1386.82	
				601.49	Health and Family Welfare	618.83	28.08	646.93	
1775.01	State's share of Union taxes	1826.95		614.36	Water Supply, Sanitation, Housing & Urban Development	652.82	11.75	664.57	
				16.05	Information and Broadcasting	15.84	1.32	17.16	
3039.49	Non-Plan grants	3460.20		30.38	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	18.12	13.78	31.90	
				23.23	Labour and Labour Welfare	21.14	4.52	25.66	
4630.16	Grants for State Plan Schemes	4734.05		281.65	Social Welfare and Nutrition	170.98	62.23	233.21	
				9.68	Others	11.39	0.05	11.44	
466.22	Grants for Central and Centrally Sponsored Plan Schemes	761.19							
-	Grants for Special Plan Schemes	-		3718.41	Economic Services	3652.05	105.31	3757.36	
				661.33	Agriculture and Allied Activities	675.37	25.74	701.11	
				164.15	Rural Development	98.54	52.96	151.50	
				179.81	Special Areas Programmes	197.79	-	197.79	
				235.54	Irrigation and Flood Control	230.11	1.09	231.20	
				2181.33	Energy	2135.02	-	2135.02	
				122.87	Industries and Minerals	134.51	0.11	134.62	
				50.25	Transport	47.01	0.02	47.03	
				16.96	Science, Technology and Environment	10.47	0.33	10.80	
				106.17	General Economic Services	123.24	25.05	148.29	
-	II. Revenue deficit carried over to Section -B			1087.74	II. Revenue Surplus carried over to Section-B				2255.06
13277.04	Total Section-A		14302.51	13277.04	Total Section-A				14302.51

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Receipts				Disbursements					
2007-08		2008-09	2007-08		2008-09				
					Non-Plan	Plan	Total		
Section-B									
108.24	III. Opening Cash balance including Permanent Advances and Cash Balance Investment	113.77							
-	IV. Misc. Capital receipts	-	3717.03	III. Capital Outlay	271.07	4693.16	4964.23	4964.23	
			114.55	General Services	0.98	158.12	159.10	-	
			1121.86	Social Services	60.25	1208.34	1268.59		
			155.29	Education, Sports, Art and Culture	7.26	217.40	224.66		
			205.81	Health and Family Welfare	-	164.94	164.94		
			626.48	Housing & Urban Development	1.02	670.99	672.01		
			0.99	Information and Broadcasting	-	1.19	1.19		
			2.78	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	-	5.06	5.06		
			76.81	Social Welfare and Nutrition	20.55	132.34	152.89		
			53.70	Other Social Services	31.42	16.42	47.84		
			2480.62	Economic Services	209.84	3326.70	3536.54		
			52.16	Agriculture and Allied Activities	209.75	150.58	360.33		
			78.12	Rural Development	-	65.24	65.24		
			139.01	Special Areas Programmes	0.04	124.39	124.43		
			174.45	Irrigation and Flood Control	-	298.03	298.03		
			665.33	Energy	-	1176.84	1176.84		
			93.78	Industries and Minerals	0.04	115.57	115.61		
			969.48	Transport	-	917.96	917.96		
			2.77	Science, Technology and Environment	0.01	5.66	5.67		
			305.52	General Economic Services	-	472.43	472.43		
1.89	V. Recoveries of Loans and Advances	3.69	38.27	IV. Loans and Advances disbursement				42.41	
0.01	Industries and Minerals	2.16	18.16	Industries and Minerals			15.37		
-	Agriculture and allied activities	0.02	16.93	Transport			26.24		
1.43	Government servants	1.32	0.64	Government servants			0.29		
0.45	Others	0.19	2.54	Others			0.51		
	VI. Revenue surplus	2255.06		V. Revenue deficit					-

Receipts				Disbursements					
2007-08			2008-09	2007-08	2008-09				
					Non-Plan	Plan	Total		
2848.30	VII. Public debt receipts		2948.36	772.14	VI. Repayment of Public Debt				703.15
2831.15	Internal debt other than Ways and Means Advances and Overdraft	2694.07		558.23	Internal debt other than Ways and Means Advances and Overdraft			557.18	
17.15	Loans and Advances from GOI	19.25		139.23	Repayment of loans and advances from GOI.			145.97	
-	Net transactions under Overdrafts from J&K Bank	235.04		74.68	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		0.16		VIII- Expenditure from Contingency Fund				0.29
29505.85	X. Public Account receipts		36148.59	28910.69	IX-Public Account disbursements				35696.45
1003.80	Small Savings and Provident Funds	1128.70		662.22	Small Savings and Provident Funds			670.42	
183.13	Reserve Funds	95.04		53.36	Reserve Funds			84.29	
1852.74	Deposits and Advances	2052.39		1636.75	Deposits and Advances			1846.12	
198.47	Suspense and Miscellaneous	560.19		402.27	Suspense and Miscellaneous			402.53	
26267.71	Remittances	32312.27		26156.09	Remittances			32693.09	
				113.77	X. Cash balance at the end				63.10
				37.96	Cash in treasuries and local remittances			11.20	
				27.36	Deposits with Banks			1.74	
				0.20	Departmental cash balance including permanent advances			1.91	
				37.39	Cash balance investment			37.39	
				10.86	Reserve fund investment			10.86	
33552.03	Total Section-B		41469.63	33552.03	Total Section-B				41469.63

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 1.4 (Continued)

Summarised financial position of the Government of Jammu and Kashmir as on 31 March 2009

(Rupees in crore)

As on 31 March 2008		As on 31 March 2009	
Liabilities			
10963.81		Internal Debt	13335.73
	5483.99	Market Loans bearing interest	7200.65
	690.31	Loans from LIC	866.93
	2734.29	Loans from other Institutions	2977.90
	2055.22	Overdraft from Jammu and Kashmir Bank	2290.25
3262.28		Loans and Advances from Central Government	3135.56
	198.62	Pre 1984-85 Loans	14.64
	1074.35	Non-Plan Loans	1038.42
	1809.69	Loans for State Plan Schemes	1902.88
	91.52	Loans for Central Plan Schemes	91.52
	78.85	Loans for Centrally Sponsored Plan Schemes	78.85
	9.25	Ways and Means Advances	9.25
	0.70	Contingency Fund	0.58
4294.80		Small Savings, Provident Funds, etc.	4753.08
1203.98		Reserve Funds	1214.73
1641.14		Deposits	1847.35
3123.07		Remittance Balances	2742.25
3491.39		Surplus on Government Account	5747.10
	2403.65	Revenue surplus ending 2007-08	3492.04 ¹
	1087.74	Revenue Surplus 2008-09	2255.06
27981.17		Total:	32776.38
Assets			
26265.44		Gross Capital Outlay on Fixed Assets	31229.67
	356.97	Investments in shares of Companies, Corporations, etc.	364.61
	25908.47	Other Capital Outlay	30865.06
980.20		Loans and Advances	1018.92
	420.91	Industries and Minerals	434.12
	299.78	Transport	326.02
	85.05	Energy	85.05
	43.12	Agriculture and Allied Activities	43.10
	110.01	Other Development Loans	110.33
	21.33	Loans to Government servants and Miscellaneous Loans	20.30

¹ Amount Rs. 0.65 crore, written off during 2007-08 from heads of accounts closing to balances adjusted in revenue surplus of 2007-08

As on 31 March 2008		As on 31 March 2009	
Assets (Continued)			
8.34		Advances	8.28
614.07		Suspense and Miscellaneous Balances	456.41
-		Appropriation to Contingency Fund	
(-) 0.65		Amount written off from Heads of accounts closing to balances	-
113.77		Cash	63.10
	37.96	Cash in Treasuries and Local Remittances	11.20
	27.36	Deposits with Bank	1.74
	0.08	Departmental Cash Balance	1.79
	0.12	Permanent Advances	0.12
	37.39	Cash Balance Investments	37.39
	10.86	Reserve Fund Investments	10.86
	-	Deficit on Government Account:	
27981.17		Total	32776.38

Appendix 1.5

Statement showing the funds transferred to the State Implementing Agencies under Programmes/Schemes outside the State budget during 2008-09

(Reference: Paragraph 1.2.2, Page 4)

(Rs. in crore)

Sl. No	Programme/Scheme	Implementing agencies in the State	Central share	State Share	Total
1	Drug Quality Control (AYUSH)	Controller Drug and Food Control	0.14		
		Sowa Righpa Research Centre Leh, Ladakh	0.10		0.24
2	Hospital and Dispensary under NRHM	Health and Family Welfare, Jammu and Kashmir	2.65		2.65
3	Medicine Plants	Secretary, Health and Family Welfare	0.06 0.04		
		Director, Health and Medical, Jammu	0.12		
		Mata Vishno Devi University, Katra	0.03		0.25
4	Agriculture Census	State Agriculture Department	0.26		0.26
5	Development and Strengthening of Infrastructure facilities for Production and Distribution	State Agriculture Department	2.42		2.42
6	Improvement of Agricultural Statistics	State Agriculture Department	0.65		0.65
7	Macro Management of Agriculture Scheme	State Agriculture Department	18.30		18.30
8	National Bamboo Mission	Chairman Bamboo Development Srinagar	1.10		1.10
9	Post Harvest Technology and Management	State Agriculture Department	1.26		1.26
10	Rashtriya Krishi Vikas Yojana	State Agriculture Department	1.20		1.20
11	Modernization of Plant Quarantine Facilities in India	State Agriculture Department	0.03		0.03
12	Technology Mission on Horticulture	Central Institute of Temperate Horticulture, Srinagar	2.00		2.00
13	Bio-informatics	University of Jammu	0.12		
		University of Kashmir	0.24		
		Sheri Kashmir University of Agriculture Sciences	0.17		
		Shri Mata Vishno Devi University, Jammu	0.14		0.67
14	Human Resource Development Biotechnology	University of Srinagar	0.07 0.20		
		Sheri Kashmir University of Agriculture Sciences and Technology	0.01		
		University of Jammu	0.19		
		College of Veterinary Science	0.16		0.63
15	Research and Development Department of Biotechnology	University of Kashmir	1.41		
		University of Jammu	0.09		
		Baba Ghulam Shah Bad shah University	0.40		
		Indian Institute of Integrative Medicine	0.23		
		Sheri Kashmir University of Agriculture Science	0.17		2.30
16	ASIDE Assistance to States for Developing Export Infrastructure and Allied Activities	Jammu and Kashmir State Industries Development Corporation Ltd	14.73		14.73
17	Market Access Initiative	Kashmir Chamber of Commerce and Industries	1.78		1.78

Sl. No	Programme/Scheme	Implementing agencies in the State	Central share	State Share	Total
18	Accelerated Rural Water Supply Programme	SGO Finance Secretary	403.73		403.73
19	Central Rural Sanitation Programme	DWSM Member, Secretary Cum Superintending Engineer Kupwara/Srinagar/Baramulla/Badgam	11.27		11.27
20	Construction of Godowns by Food Corporation of India	State Food and Supplies Department	1.00		1.00
21	Assistance of State For Capacity Building trauma Care	District Hospital, Anantnag District Hospital Udhampur	1.45		1.45
22	Health including Telemedicine	State Health and Family Welfare Department	0.50		0.50
23	National Aids Control Including STD Control	State AIDS Control Society	0.10		0.10
24	National Rural Health Mission	State Health Department including others	64.69		64.69
25	Strengthening of Institution for Medical Education Training and Research	Principal Government AMT School Jammu	0.03		0.06
		Principal Sheri Kashmir Institute of Medical Sciences, Srinagar	0.03		
26	New Community Polytechnics	NITS Polytechnic Jammu	0.03		0.08
		MITS, Srinagar	0.04		
		S.T Jammu	0.01		
27	National Institute of Technology NIT DHE	NIT, Srinagar	6.37		6.37
28	Polytechnic for disabled DHE	Government Polytechnic Srinagar	0.20		0.30
		Government Polytechnic, Jammu	0.10		
29	Strength of existing Polytechnics	Secretary Technical Education	8.48		8.48
30	Central Interest Subsidy Scheme	Jammu and Kashmir Financial Corporation Ltd.	4.43		4.43
31	Package for Special Category State DIPP	-do-	10.00		10.00
32	Electronic Governance	State e-governance Agency	14.68		15.83
		University of Kashmir	1.15		
33	Manpower Development	NIIT, Srinagar	0.09		0.09
34	Integrated Watershed Management Programme DPAD,DDP,IWDP	Assistant Commissioners (Development) DRDA	13.71		13.71
35	Nation land Record Modernization Programme	State Revenue Department	0.66		0.66
36	Road Safety	Under Secretary Road and Buildings	0.01		0.01
37	DRDA Administration RD	Asstt. Commissioner (Development) DRDA,	7.05		7.05
38	Management Support to RD Programme and Strengthening of Distt. Planning Process	Asstt. Commissioner (DRDAC) Development	0.12		0.12
39	NREGS	Asstt. Commissioner (Development) Distt. Rural Development Agencies	105.36		105.36
40	Pradhan Mantri Gram Sadak Yojana	State Rural Roads Agency	191.17		191.17
41	Rural Housing IAY	Asstt. Commissioner Distt Rural Development Agencies	71.29		71.29
42	Swaran Janyati Gram Swarozgar Yojana	Asstt. Commissioner Distt Rural Development Agencies	12.36		12.36
43	Mid-day Meals National Programme of Nutritional Support to Primary Education	State Education and Food and Supplies Department	39.13		39.13
44	Sarva Shiksha Abhiyan	Ujala Society Jammu and Kashmir	205.32		205.32

Audit Report on State Finances ended 31 March 2009

Sl. No	Programme/Scheme	Implementing agencies in the State	Central share	State Share	Total
45	Support to NGOs Institution SRCs for Adult Education and Skill Development Merged Scheme	Jan Shikshan Sansthan, Jammu , Srinagar, Tangdar	0.68		
		University of Kashmir, SKIIMS	0.03		0.71
46	Mega faculties for Basic Research	University of Jammu	0.61		
		University of Kashmir	0.12		0.73
47	Research and Development Support	University of Jammu, Kashmir, Shri Mata Vishno Devi, Sheri-Kashmir Agriculture University etc	3.90		3.90
48	Science and Technology Programme for Socio- Economic Development	Leh Nutrition Project, Institute of integrative medicines and other agencies	1.24		1.24
49	State Science and Technology Programme	Jammu and Kashmir State Council of Science and Technology	0.04		0.04
50	Technology Development Programme	University of Jammu	0.17		0.17
51	Development of Inland Fisheries and Aquaculture	State Fisheries Department	1.00		1.00
52	Live Stock Census	State Animal Husbandry Department	1.00		1.00
53	Live stock Disease Control Programme	State Animal Husbandry Department	0.15		0.15
54	National Project for Live Stock Development	State Animal Husbandry Department	0.06		0.06
55	National Scheme of Welfare Fisherman	State Fisheries Department	0.30		0.30
56	Project for Feed and Fodder	State Animal Husbandry Department	0.57		0.57
57	Law and Justices	State Law Department	3.24		3.24
58	DFID Project for Capacity Building for poverty reductions	Institute of Management and Public Administration	0.16		0.16
59	Training for All Support for Training Activities and Capacity building for projects appraisal	Institute of Management and Public Administration	0.40		0.40
60	Local Area Development Scheme (MPLADS)	Distt. Deputy Commissioners	25.00		25.00
61	Buddhist and Tibetan Studies	Galdan Targaisling Cultural Welfare Society, Culture Preservation Society, Kukshow, Cultural Preservation And Area Development and Others	5.98		5.98
62	Museums	Stakrimo Gompa, Kamikhar Gompa Welfare Society	0.05		0.05
63	Promotion and Dissemination of Art and Culture	National Bhand Theatre, Natrang Jammu and Others	0.27		0.27
64	Conservation of Natural Resources and Eco-systems	Environment Forest and Wild Life	1.23		1.23
65	Environment Information Education and Awareness	World Wide fund for Nature India, NGOs, Kashmir University	1.73		1.73
66	Integrated Development of Wild Life Habitants	Chief Wild Life Warden	5.69		5.69
67	National Afforestation Programme	Forest Development Agency, Rajouri, Poonch, Kishtwar, etc	5.95		5.95
68	National River Conservation Plans	Waterways Development Authority, Srinagar	12.50		12.50
69	Pollution Abatement	J and K Pollution Control Board	0.04		0.04
70	Project tiger	Secretary Forests	0.33		0.33
71	Research and Development for conservation and Development	Baba Ghulam Shah Badshah University	0.13		0.13

Sl. No	Programme/Scheme	Implementing agencies in the State	Central share	State Share	Total
72	Scheme for Human Resource Development	Entrepreneurship Development Institute India, Government College Women Srinagar, Islamic University and others	0.37		0.37
73	Scheme for Infrastructure Development	Municipal Corporation of Jammu, Ladakh Enterprises	1.55		1.55
74	Scheme for strengthening of Institutes including NIFTEM	State Nodal Agency J&K	0.03		0.03
75	Scheme for technology Establishment Modernisation of Food Processing	Classic Oil Mills, Soft Industries, Ganpati Food Products	0.22		0.22
76	Urban Statistics For HR and Assessment USHA	USHA	0.02		0.02
77	RR and TD Research and Reference Training Division	Director EMMRC University	0.06		0.06
78	Establishment of new it is	Director Technical Education Jammu	2.64		2.64
79	National Child Labour Project	GIA Jammu	0.16		0.16
80	Up gradation of 1396 Government it is	Director Technical Education	0.06		0.06
81	MDA Programme	MSMEDI Jammu	0.02		0.02
82	Promotional Services Institutions and Programme Revenue	MSMEDI, Jammu	0.43		0.43
83	Rajiv Gandhi Udyami Mitra Yojana	Director Industries Jammu and Kashmir	0.05		0.05
84	Merit cum Means Scholarship for Professional and Technical Courses	State Minority Affairs Department	3.24		3.24
85	Post Matric Scholarships for Minorities	State Social Welfare Department	0.98		0.98
86	Pre-Matric Scholarship for minorities	State Social Welfare Department	1.01		1.01
87	Grid interactive Renewable Power	State Science and Technology Department and Energy Development Agency	0.21		0.21
88	Information Publicity and Extension	JKEDA	6.77		6.77
89	Institutions Centre including MNRC Institutions	Science and Technology Department, BG SB University	1.11		1.11
90	Assistance to Voluntary Organization for providing Social Defence Services	Council for Rehabilitation of Widows JK, Society for promotion Jammu, HNSS, Srinagar	3.14		3.14
91	Deen Dayal Disable Rehabilitation Scheme	Jammu Red Cross Home for Handicapped, Rehabilitation for Handicapped, etc.	0.32		0.32
92	Research Training Information and Miscellaneous	National Foundation Shandara, Rajouri	0.02		0.02
93	Post Matric scholarships for OBCs	Social Welfare Department	0.19		0.19
94	Pre Matric Scholarship for Children of those engaged in Uncleaned Occupations	Social Welfare Department	0.15		0.15
95	Schemes arising out of the implementation of person with Disabilities	DDRC	0.09		0.09
96	Special Central Assistance to SC Sub Plan	State Government Department deals with SC	0.17		0.17
97	Up gradation of Merit of SC/ST Students	State Government Department dealing with SC/ST	0.03		0.03
98	Handicrafts	Modern paper mashie Kashmir, Assistant Directors National Embroidery Srinagar etc.	4.12		4.12

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Sl. No	Programme/Scheme	Implementing agencies in the State	Central share	State Share	Total
99	Handlooms	Director Handlooms J&K and Handloom Development Corporation	0.21		0.21
100	Scheme for Integrated Textiles Park	J&K SSIDL	0.64		0.64
101	Assistance of IHMS, FCI's etc.	Jammu University and IHM Society Srinagar	6.34		6.34
102	Capacity building for service providers	State Tourism Department, Jawahir Institute of Mountaineering Phalgam Kashmir	1.20		1.20
103	Construction of building for 115M at Gulmarg Kashmir	India Tourism Development Corporation and IHM Society Srinagar	2.31		2.31
104	Domestic Promotion and Publicity including Hospitality	State Tourism Department	0.26		0.26
105	Product Infrastructure Development for destinations and Circuits	State Tourism Department	23.53		23.53
106	Grant in AID to NGO's and For Coaching ST students for Competitive Examination	Buddhist Cultural Society Doda, Lamdon Social Welfare Society Leh	0.64		0.64
107	Scheme of institute of Excellence	NIIT	0.02		0.02
108	Tribal Sub Plan	State Tribal Affairs Department	1.93		1.93
109	Development of Water Resource Information System	Director STATMI	0.20		0.20
110	Research and Development	University of Kashmir, NIIT Srinagar	1.00		1.00
111	Integrated Child Development Scheme	State Social Welfare Department	37.92		37.92
112	Stop Support to Training and Employment Programme Women	J&K Service League, Jammu	0.27		0.27
113	Assistance to National Sports Federation	Handball Federation of India, Jawahir Institute of Mountaineering Winter Sports and others	0.12		0.12
114	Panchyat Yuva Kendra and Khel Abhiyan	Youth Services and Sports Department	2.17		2.17
115	Promotion of Adventure	Jawahir Institute of Mountaineering Winter Sports, Himalayan Voice Rajouri	0.20		0.20
116	Police Education and Training	STC Udhampur, Sector Headquarter BSF, Jammu	0.19		0.19
117	National E. Governance Action Plan NEGAP	State Department of e-governance	17.28		17.28
118	Strengthening of teacher training Aquaculture	Strengthening of teacher training institutions	3.79		3.79
119	Externally Aided Project for Reforms and Investment in vocation Training Services rendered	Director Technical Education	2.64		2.64
120	Renewable Energy for Rural Application Remote Villages	JKEDA	1.09		1.09
121	Quality of Technical Support institutions and Programme	MSMEDI	0.23		0.23
122	HRD Training Programme Fellowship Exposure visit upgradation of skills, etc	State Regional Research Institute Unani Medicine	0.02		0.02

Appendix

Sl. No	Programme/Scheme	Implementing agencies in the State	Central share	State Share	Total
123	Information Education and Communicating	Health and Family Welfare Department	0.05		0.05
124	Internal Co-operation	Indo US Symposium	0.04		0.04
125	Achieves and Archival Libraries	Cultural Preservation Environment, Sardar Inder Singh College, etc.	0.02		0.02
126	Clusters Development Programme and MSME Growth Poles	MSMEDI Jammu	0.01		0.01
Grand Total					1429.08

Appendix-2.1

(Reference: Paragraph: 2.3.1, Page 32)

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

(Rs in crore)

Sl. No	Grant Number	Name of Grant/Appropriation	Total Grant/Appropriation	Savings	Percentage
Revenue (Voted)					
1	1	General Administration	105.67	15.08	14
2	2	Home	1721.68	87.45	5
3	3	Planning and Development	96.58	41.75	43
4	4	Information	20.95	3.79	18
5	6	Power Development	2384.08	195.37	8
6	7	Education	1398.87	216.22	15
7	10	Law	136.91	25.34	19
8	11	Industries and Commerce	105.02	9.16	9
9	12	Agriculture Production	316.19	17.20	5
10	13	Animal Husbandry	198.00	5.25	3
11	14	Revenue	304.59	17.22	6
12	16	Public Works Department	423.45	30.52	7
13	17	Health and Medical Education	721.59	74.66	10
14	18	Social Welfare	213.55	8.00	4
15	21	Forest	253.57	26.09	10
16	22	Irrigation and Flood Control	228.14	12.47	5
17	24	Hospitality and Protocol	95.66	6.55	7
18	28	Rural Development	110.34	2.58	2
19	29	Transport	19.33	2.84	15
Revenue (Charged)					
20	8	Finance	1600.30	23.07	1
21	10	Law	10.30	1.97	19
Capital (Voted)					
22	1	General Administration	35.39	9.59	27
23	3	Planning and Development	394.99	147.89	37
24	4	Information	2.87	1.68	59
25	5	Ladakh Affairs	144.39	19.84	14
26	7	Education	194.24	57.59	30
27	8	Finance	529.10	432.23	82
28	9	Parliamentary Affairs	2.00	1.83	91
29	13	Animal Husbandry	17.59	8.49	48
30	14	Revenue	164.27	145.22	88
31	17	Health and Medical Education	238.00	71.06	30
32	18	Social Welfare	176.41	39.00	22
33	19	Housing and Urban Development	445.99	279.90	63
34	21	Forest	68.55	24.01	35
35	23	Public Health Engineering	507.10	1.06	0.2
36	25	Labour, Stationery and Printing	78.04	74.44	95

Sl. No	Grant Number	Name of Grant/Appropriation	Total Grant/Appropriation	Savings	Percentage
37	27	Higher Education	169.48	79.75	47
38	28	Rural Development	140.03	74.45	53
39	29	Transport	37.35	1.75	5

Appendix-2.2

(Reference: Paragraph:2.3.3, Page 33)

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

(Rs in crore)

Sl. No	Grant Number	Name of Grant/Appropriation	Total Grant/Appropriation	Expenditure	Excess (Percentage)
Revenue (Voted)					
1.	5	Ladakh Affairs	198.23	199.57	1.34 (0.7)
2.	8	Finance	1284.52	1343.17	58.65 (5)
3.	19	Housing and Urban Development	192.44	199.41	6.97 (4)
4.	20	Tourism	62.26	91.38	29.12 (47)
5.	23	Public Health Engineering	426.91	434.11	7.20 (2)
6.	25	Labour, Stationery and Printing	32.07	41.80	9.73 (30)
7.	27	Higher Education	202.57	241.61	39.04 (19)
Total (Revenue Voted)			2399.00	2551.05	152.05
Capital (Voted)					
8.	6	Power Development	1176.23	1182.22	5.99 (0.5)
9.	11	Industries and Commerce	112.46	128.22	15.76 (14)
10.	12	Agriculture	94.52	108.30	13.78 (15)
11.	15	Consumers Affairs and Public Distribution	838.31	916.24	77.93 (9)
12.	16	Public Works	870.35	1036.08	165.73 (19)
13.	20	Tourism	110.16	142.60	32.44 (29)
14.	22	Irrigation and Flood Control	223.57	282.09	58.52 (26)
15.	24	Hospitality and Protocol	-	14.23	14.23 (100)
Total (Capital Voted)			3425.60	3809.98	384.38
Capital (Charged)					
16.	8	Finance	611.20	3351.61	2740.41 (448)
Total (Capital Charged)			611.20	3351.61	2740.41
Grand total			6435.80	9712.64	3276.84

Appendix-2.3

(Reference: Paragraph: 2.3.4 ; Page 34)

Statement showing expenditure incurred without budget provisions during 2008-09

(Rs in lakh)

Sl. No	Grant/Head of Account	Amount of expenditure without provision	Amount
1.	1-General Administration		640.12
	2070-Other Administrative Services	20.63	
	2501-Special programmes for Rural Development	581.03	
	3435-Ecology and Environment	22.85	
	4075- Capital outlay on Miscellaneous General Services	15.61	
2.	2-Home		166.28
	2055-Police	115.28	
	2235- Social Security and Welfare	51.00	
3	3-Planning and Development		4171.87
	3451-Secretariat Economics Services	14.45	
	3454-Census, Survey and Statistics	3.96	
	3475-Other General Economic Services	35.49	
	5475-Capital outlay on other General Economic Services	4117.97	
4.	6-Power Development		4854.14
	2801-Power	4854.14	
5	7-Education		10.82
	2202- General Education	10.82	
6.	11-Industries and Commerce		865.56
	2851-Village and Small Industries	18.55	
	4852-Capital outlay on Iron and Steel Industries	600.00	
	4853-Capital outlay on Non-ferrous Mining and Metallurgical Industries	180.01	
	5465-Investment in General Financial and Trading Institutions	67.00	
7.	12-Agriculture Department		1599.19
	2401-Crop Husbandry	977.83	
	2402-Soil and Water Conservation	142.48	
	2403-Animal Husbandry	3.75	
	2425-Cooperation	8.38	
	2705-Command Area Development	3.84	
	2851-Village and Small Industries	17.29	
	4401-Capital outlay on Crop Husbandry	427.72	
	4402- Capital outlay on Soil and Water Conservation	1.15	
	4851- Capital outlay on village and small Industries	16.75	
8.	13- Animal Husbandry		1260.47
	2403-Animal Husbandry	1260.47	
9	14-Revenue		825.23
	2070- Other Administrative Services	18.33	
	2235- Social Security and Welfare	19.54	
	3475- Other General Economic Services	7.36	
	4250- Capital Outlay on other Social Services	780.00	

Sl. No	Grant/Head of Account	Amount of expenditure without provision	Amount
10.	15-Consumers Affairs and Public Distribution		32.40
	2408- Food, Storage and Warehousing	20.45	
	4408- Capital Outlay and Food Storage and Warehousing	11.95	
11.	17- Health and Medical Education		14437.26
	2210- Medical and Public Health	8306.40	
	4210- Capital outlay on Medical and Public Health	5930.69	
	4250- Capital outlay on other Social Services	200.17	
12.	18- Social Welfare		401.96
	2225- Welfare of Scheduled Castes, Scheduled Tribes, and Other Backward Classes	8.40	
	2235-Social Security and Welfare	225.33	
	4225-Capital outlay on Welfare of Scheduled Castes, Scheduled Tribes, and Other Backward classes	168.23	
13.	19-Housing and Urban Development		13.46
	4217-Capital outlay on Urban Development	13.46	
14.	22-Irrigation and Flood Control		1.40
	2711-Flood Control and Drainage	1.40	
15.	24-Hospital, Protocol and Toshakhana		1423.52
	4059-Capital outlay on Public Works	1423.52	
16.	26-Fisheries		18.43
	2405-Fisheries	16.87	
	4405-Capital outlay on Fisheries	1.56	
17.	27-Higher Education		5.13
	2202- General Education	4.27	
	6202-Loans for Education, Sports, Art and Culture	0.86	
18.	28-Rural Development		1064.87
	2236-Nutrition	64.03	
	2501-Special Programme for Rural Development	25.00	
	2515-Other Rural Development Programme	2.23	
	4250- Capital outlay on other Social Services	66.12	
	4515- Capital outlay on other Rural Development Programmes	907.49	
19.	29-Transport		16.98
	2070-Other Administrative Services	1.85	
	4059-Capital Outlay and Public Works	1.29	
	4070-Capital Outlay on other Administrative Services	13.84	
	Grand Total		31809.09

Appendix-2.4

(Reference: Paragraph: 2.3.5, Page 34)

Statement showing cases of parking of funds in deposits at the fag end of the year 2008-09

Name of the Division	Voucher No./ Date	Amount of the Voucher (Rupees)	Nature of transactions	Major head of account to which payment debited
Irrigation and Flood Control Division Doda	220 of 03/2009	2,54,000	Contractors final bill	4702
	224 of 03/2009	1,80,266	Contractors CC Ist. bill	4702
Irrigation and Flood Control Division Poonch	287 (a) of 03/2009	97,096	Contractors final bill	4702
	316(a) of 03/2009	1,06,632	Contractors running bill	4702
Public Works Department (R&B) Division Kathua	18 of 03/2009	76,700	Contractors bill	2059
	44 of 03/2009	38,000	Contractors bill	5054
	48 of 03/2009	37,700	Contractors bill	2059
	49 of 03/2009	87,100	Contractors bill	5475
	74 of 03/2009	51,700	Contractors bill	4059
	120 of 03/2009	83,300	Contractors bill	5054
	214 of 03/2009	60,900	Contractors bill	5054
	314 of 03/2009	1,09,700	Contractors bill	5054
	125 of 03/2009	1,74,300	Contractors bill	5075
	211 of 03/2009	1,02,800	Contractors bill	5475
	315 of 03/2009	35,007	Contractors bill	4401
	340 of 03/2009	24,900	Contractors bill	5054
	342 of 03/2009	34,500	Contractors bill	5475
	348 of 03/2009	50,900	Contractors bill	2059
	385 of 03/2009	1,75,000	Contractors bill	5475
	406 of 03/2009	83,300	Contractors bill	4210
	439 of 2009	8,800	Contractors bill	5054
	402 of 03/2009	1,22,200	Contractors bill	2059
	403 of 03/2009	2,69,000	Contractors bill	5054
	410 of 03/2009	51,500	Contractors bill	5054
413 of 03/2009	82,700	Contractors bill	4403	
430 of 03/2009	44,600	Contractors bill	2059	

Name of the Division	Voucher No./ Date	Amount of the Voucher (Rupees)	Nature of transactions	Major head of account to which payment debited
	470 of 03/2009	16,800	Contractors bill	5054
	490 of 03/2009	1,41,000	Contractors bill	5054
	491 of 03/2009	78,300	Contractors bill	2235
	504 of 03/2009	88,300	Contractors bill	5054
	537 of 03/2009	66,200	Contractors bill	5054
	581 of 03/2009	33,300	Contractors bill	5054
	582 of 03/2009	83,360	Contractors bill	5054
	411 of 03/2009	2,15,956	Contractors bill	5054
	424 of 03/2009	1,02,988	Contractors bill	5054
	71 of 03/2009	3,52,267	Contractors bill	4210
Public Works Department (R&B) Special Sub- Division, Doda	448 of 3/2009	6,55,281	Supply bill	3054
Total		42,76,353 (0.42 crore)		

Appendix-2.5

(Reference: Paragraph:2.3.6, Page 34)

Year-wise details of excess expenditure for the years 1980-81 to 2007-08 pending with Finance Department for regularization

(Rs in crore)

Year	No. of Grants/Appropriations	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	9	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	6	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	
		Total:	71,088.66	

Appendix-2.6

(Reference: Paragraph: 2.3.8, Page 35)

Cases of unnecessary supplementary grant/appropriation

(Rs in crore)

Sl. No	Number and Name of the Grant	Original Provision	Supplementary Provision	Actual Expenditure	Savings out of original provision
I-Revenue (Voted)					
1.	6-Power	2267.45	116.63	2188.71	78.74
2.	7-Education	1378.65	20.22	1182.65	196.00
3.	14-Revenue	297.47	7.12	287.37	10.10
Total-I		3943.57	143.97	3658.73	284.84
II-Revenue (Charged)					
4.	9-Parliamentary Affairs	0.49	0.10	0.33	0.16
Total-II		0.49	0.10	0.33	0.16
III-Capital (Voted)					
5.	5-Ladakh Affairs	130.70	13.69	124.55	6.15
6.	7- Education	189.11	5.12	136.65	52.46
7.	8-Finance	447.75	81.35	96.87	350.88
8.	13-Animal Husbandry	17.30	0.29	9.09	8.21
9.	14-Revenue	155.15	9.13	19.06	136.09
10.	18-Social Welfare	174.82	1.59	137.41	37.41
11.	27-Higher Education	113.73	55.75	89.73	24.00
Total-III		1228.56	166.92	613.36	615.20
Grand Total		5172.62	310.99	4272.42	900.20

Appendix-2.7

(Reference: Paragraph: 2.3.8; Page 36)

Cases of excessive Supplementary grant/appropriation

(Rs in crore)

Sl. No	Name of the Grant / Appropriation	Original	Supplementary	Total	Expenditure	Savings
I-Revenue (Voted)						
1.	2-Home	1431.49	290.19	1721.68	1634.23	87.45
2.	10-Law	94.31	42.60	136.91	111.57	25.34
3.	13-Animal Husbandry	170.84	27.17	198.01	192.76	5.25
4.	16-Public Works	361.99	61.46	423.45	392.93	30.52
5.	24-Hospitality and Protocol	86.06	9.60	95.66	89.11	6.55
Total-I		2144.69	431.02	2575.71	2420.60	155.11
II-Revenue (Charged)						
6.	1-General Administration	5.86	1.93	7.79	7.21	0.58
7.	2-IIHome	-	0.83	0.83	0.74	0.09
Total-II		5.86	2.76	8.62	7.95	0.67
III-Capital (Voted)						
8.	2-Home	1.30	10.53	11.83	11.64	0.19
9.	23-Public Health and Engineering	501.20	5.90	507.10	506.04	1.06
Total-III		502.50	16.43	518.93	517.68	1.25
Grand Total		2653.05	450.21	3103.26	2946.23	157.03

Appendix 2.8

(Reference: Paragraph: 2.3.8; Page 36)

Statement of various grants/appropriation where supplementary provision provided insufficient by more than Rupees one crore each

(Rs in crore)

Sl. No	Grant Number	Name of Grant/ Appropriation	Original Provision	Supplementary Provision	Total	Expenditure	Excess
Revenue (Voted)							
1.	5	Ladakh Affairs	179.83	18.40	198.23	199.57	1.34
2.	8	Finance	1244.16	40.36	1284.52	1343.17	58.65
3.	19	Housing and Urban Development	178.02	11.12	192.11	199.11	6.97
4.	23	Public Health Engineering	425.75	1.16	426.91	434.11	7.20
Total-Revenue (Voted)			2027.76	74.34	2102.10	2176.26	74.16
Capital (Voted)							
5.	6	Power	1152.18	24.05	1176.23	1182.22	5.99
6.	11	Industries and Commerce	108.72	3.74	112.46	128.22	15.76
7.	16	Public Works	785.93	84.42	870.35	1036.08	165.73
8.	22	Irrigation and Flood Control	212.04	11.53	223.57	282.09	58.52
Total-Capital (Voted)			2258.87	123.74	2382.61	2628.61	246.00
Grand Total			4286.63	198.08	4484.71	4804.87	320.16

Appendix-2.9

(Reference: Paragraph: 2.3.9; Page 36)

Details of saving of Rupees one crore and above not surrendered

Sl. No	Number and Name of Grant/ Appropriation	Savings	Surrender	Saving which remained to be surrendered
I-Revenue (Voted)				
1.	1-General Administration	15.08	-	15.08
2.	2-Home	87.45	-	87.45
3.	3-Planning and Development	41.75	-	41.75
4.	4-Information	3.79	-	3.79
5.	6-Power	195.37	-	195.37
6.	7-Education	216.22	-	216.22
7.	10-Law	25.34	-	25.34
8.	11-Industries and Commerce	9.16	-	9.16
9.	12-Agriculture	17.20	-	17.20
10.	13-Animal Husbandry	5.25	-	5.25
11.	14-Revenue	17.22	-	17.22
12.	16-Public Works	30.52	-	30.52
13.	17-Health and Medical Education	74.66	-	74.66
14.	18-Social Welfare	8.00	-	8.00
15.	21-Forest	26.09	-	26.09
16.	22-Irrigation and Flood Control	12.47	-	12.47
17.	24-Hospitality, Protocol and Toshakhana	6.55	-	6.55
18.	28-Rural Development	2.58	-	2.58
19.	29-Transport	2.84	-	2.84
Total-I		797.54	-	797.54
II-Revenue (Charged)				
20.	8-Finance	23.07	-	23.07
21.	10-Law	1.97	-	1.97
Total-II		25.04		25.04
III-Capital (Voted)				
22.	1-General Administration	9.59		9.59
23.	3-Planning and Development	147.89		147.89
24.	4-Information	1.68		1.68
25.	5-Ladakh Affairs	19.84		19.84
26.	7- Education	57.59		57.59
27.	8-Finance	432.23		432.23
28.	9-Parliamentary Affairs	1.83		1.83
29.	13- Animal Husbandry	8.49		8.49
30.	14- Revenue	145.22		145.22

Sl. No	Number and Name of Grant/ Appropriation	Savings	Surrender	Saving which remained to be surrendered
31.	17-Health and Medical Education	71.06		71.06
32.	18-Social Welfare	39.00		39.00
33.	19-Housing and Urban Development	279.90		279.90
34.	21-Forest	24.00		24.00
35.	23-Public Health Engineering	1.06		1.06
36.	25-Labour, Stationery and Printing	74.44		74.44
37.	27- Higher Education	79.75		79.75
38.	28-Rural	74.45		74.45
39.	29-Transport	1.75		1.75
Total-III		1469.77		1469.77
Grand Total I+II+III		2292.35		2292.35

Appendix-2.10
(Reference: Paragraph: 2.4.1; Page 37)

Department-wise outstanding DC bills 1996-2009

Department	Amount (in Rs)
Power Development	10,608,789,000
Revenue	6,122,976,870
Home	2,431,358,000
Housing & Urban	2,355,218,000
Consumer Affairs and Public Distribution	1,376,736,300
Health & Medical Education	996,374,500
Industries & Commerce	820,260,900
Planning	696,583,000
Tourism	470,647,586
Agriculture	336,959,400
Education	218,829,700
Transport	140,619,000
Finance	123,990,500
Higher and Technical Education	123,395,000
Social Welfare	99,244,800
General Administrative	77,737,200
Rural Development	70,183,800
Science & Technology	40,355,000
Public Health Engineering	37,500,000
Public Works	37,146,000
Information & Technology	23,508,000
Animal Husbandry	21,842,400
Forest	18,329,500
Law	1,380,000
Hospitality & Protocol	300,000
Stationery & Printing	95,000
Total	27,250,359,456

Appendix .3.1

(Reference: Paragraph: 3.1, Page 39)

Statement of wanting utilisation certificates in respect of grants paid upto 2008-09

Name of Department	Year of disbursement	Certificates awaited	
		No.	(Rs. in lakh)
Revenue Expenditure			
General Education	2005-06 to 2008-09	6204	80,839.65
Housing and Urban Development	2005-06 to 2008-09	1698	79,931.31
Health and Medical Education	2005-06 to 2008-09	427	878.04
Law and Justice	2005-06 to 2008-09	261	1,083.99
Social Welfare	2005-06 to 2008-09	468	463.19
General Administration	2005-06 to 2008-09	167	1,211.12
Tourism	2005-06 to 2008-09	107	2,076.64
Art and Culture	2005-06 to 2008-09	124	11,989.78
Public Works	2005-06 to 2008-09	17	2.44
Agriculture Research and Education	2005-06 to 2008-09	78	14,542.35
Information	2005-06	119	2.05
Village and Small Scale Industries	2005-06	103	1,660.95
Animal Husbandry	2005-06	17	207.50
Welfare of SC/ST	2005-06 to 2008-09	12	205.52
Ladakh Affairs	2005-06	30	41.03
Agriculture	2005-06	236	17,069.50
General Economic Services	2006-07	1	12.00
Cooperative	2005-06 to 2006-07	5	1.78
State legislature	2005-06 to 2008-09	25	17.07
Fire services/Other Administrative Services	2005-06 to 2006-07	11	274.29
Area Development	2005-06	3	0.25
Ecology and Environment	2006-07 to 2008-09	16	910.00
Finance	2005-06	10	24.01
Rural Development	2005-06	6	2.61
Family Welfare	2005-06 to 2008-09	7	34.40
Minor Irrigation	2005-06 to 2008-09	4	0.60
Other Social Services	2006-07 to 2008-09	6	55.50
Command Area Development	2005-06	168	443.39
Youth Services and Sports	2005-06 to 2008-09	34	1,731.00
Village and small scale industries	2008-09	8	648.14
Other administrative services	2008-09	19	393.45
Secretariat Services	2008-09	1	150.00
Industries and commerce	2008-09	2	1.70
		10394	216,905.25

Name of Department	Year of disbursement	Certificates awaited	
		No.	(Rs. in lakh)
Capital Expenditure			
General Education etc.	2005-06 to 2006-07	67	2,425.98
Other Administrative Services	2005-06 to 2006-09	6	98.85
Cooperatives	2005-06 to 2006-09	19	511.00
Tourism	2005-06 to 2006-07	11	36.75
Urban Development	2006-07 to 2008-09	6	742.28
Village and Small Scale Industries	2006-07 to 2008-09	5	383.00
Education Sports Art and Culture	2008-09	29	3,542.00
Social Security and Culture	2008-09	1	7.50
Agriculture Research and Education	2008-09	3	750.00
Other Scientific and Environment research	2008-09	2	30.00
Tourism	2008-09	2	27.00
Medical and Public Health	2008-09	1	740.00
Total		152	9,294.36

Appendix-3.2

(Reference: Paragraph: 3.2, ,Page 39)

Details of annual account awaited under section 14 of the CAG's (DPC) Act

Sl. No	Name of the Body/Authority	Period for which accounts awaited	Number of awaited accounts
1.	Srinagar Municipality	1988-89 to 2008-09	21
2.	Kashmir University	2001-02 to 2008-09	8
3.	Kashmir Urban Development Agency Srinagar	1999-2000 to 2008-09	10
4.	District Rural Development Agency Srinagar	2002-03 to 2008-09	7
5.	District Rural Development Agency Anantnag	2007-08 to 2008-09	2
6.	District Rural Development Agency Pulwama	2002-03 to 2008-09	7
7.	District Rural Development Agency Leh	2008-09	1
8.	District Rural Development Agency Kargil	2008-09	1
9.	Sher-e-Kashmir International Conference Centre, Srinagar (SKICC)	1999-2000 to 2008-09	10
10.	Srinagar Development Authority	1999-2000 to 2008-09	10
11.	Institute of Hotel Management	2001-02 to 2008-09	8
12.	State Social Welfare Advisory Board	2003-04 to 2008-09	6
13.	Islamia College of Sciences and Commerce Srinagar	2001-02 to 2008-09	8
14.	Jammu and Kashmir State Housing Board	2002-03 to 2008-09	7
15.	Lakes and Water Ways Development Authority	2005-06 to 2008-09	4
16.	Jammu University	2002-03 to 2008-09	7
17.	District Rural Development Agency Jammu	2008-09	1
18.	District Rural Development Agency Kathua	2008-09	1
19.	District Rural Development Agency Poonch	2008-09	1
20.	District Rural Development Agency Doda	2003-04 to 2008-09	6
21.	Academy of Art Culture and Languages	2003-04 to 2008-09	6
22.	Jammu Development Authority	1972-73 to 2008-09	37
23.	State Pollution Control Board	1995-96 to 2008-09	14
24.	Jammu and Kashmir Sports Council	2003-04 to 2008-09	6
25.	Jammu and Kashmir Energy Development Authority	2003-04 to 2008-09	6
26.	Jammu University	2002-03 to 2008-09	7
27.	District Rural Development Agency Budgam	2007-08 to 2008-09	2
28.	District Rural Development Agency Baramulla	2008-09	1
29.	District Rural Development Agency Kupwara	2006-07 to 2008-09	3
			208

Appendix 3.3

(Reference Paragraph 3.4, Page 41)

Statement of Finalisation of Accounts and the Government Investment in Departmentally managed
Commercial and Quasi-Commercial Undertakings

Name of the Undertaking	Accounts Finalised up to	Investment as per the last accounts finalized (Rs. in Crore)	Remarks / reasons for Delay in Preparation of accounts
Department: Consumer Affairs and Public Distribution			
Consumer Affairs and Public Distribution Department, Srinagar	1974-75	N.A.	Reasons were not intimated by the Department.
Consumer Affairs and Public Distribution Department, Jammu	1972-73 and for the year 1998-99	N.A.	Reasons were not intimated by the Department.
Department: Animal Husbandry			
Milk Supply Undertaking, Srinagar	1979-80	N.A.	The undertaking stands liquidated.
Milk Supply Undertaking, Jammu	1981-82	N.A.	The undertaking stands liquidated.
Department: Forest			
Government Lumbering Undertaking	1977-78	N.A.	The undertaking stands taken over by the J&K State Forest Corporation in July 1979